



JOHN CHIANG
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

County of Merced
Merced, California

Date: August 13, 2007
Filing Ref: MER08

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2007-08** fiscal year. 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. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST
ALLOCATIONS**

The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for the **2005-06** fiscal year and as estimated costs for the **2007-08** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2007**, 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 | 7. Revenue and Reimbursement |
| 2. Risk Management | 8. Administrative Services |
| 3. Auditor-Controller | 9. Fleet Management Services (ISF) |
| 4. Building Maintenance | 10. Information Systems (ISF) |
| 5. County Counsel | 11. Self-Insurance (ISF) |
| 6. Purchasing Agent | |

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 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 costs of the county departments 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 that was 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 the 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 of 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.

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 OMB Circular A-87, 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: None.

SECTION IV: ACCEPTANCE

COUNTY OF MERCED

**JOHN CHIANG
CALIFORNIA STATE CONTROLLER**

Original Signed By

Original Signed By

M. Stephen Jones

Michael J. Havey, Chief

Name

Bureau of Payments

Auditor-Controller

Division of Accounting and Reporting

Title

August 27, 2007

August 27, 2007

Date

Date

**Negotiated by David Smart
Telephone (916) 322-9437**

cc: State and Federal Agencies

Attachment

COUNTY OF MERCED, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Central Svc Departments	10000 BD OF SUPV	10400 BD EQUAL	11200 ASSESSOR	11300 TAX COLL	14000 REG VOTERS	14200 ELECTIONS	15000 RADIO COMM	16000 OTHER BLDG	16200 TAX/ASSESS	17000/100 CAP IM
BLDG USE CHARGE	\$9,916		\$21,274	\$6,237	\$3,665	\$3,662				
EQUIP USE CHARGE	2,201		2,340	10,162	8,968					787
10100 CEO	105,823		10,661	1,782	1,435	1,099				2,285
13000 HUMAN RESO	9,205		29,596	7,445	2,611	553				
13100 EMP DEVEL	278		851	152	122	26				
19000 RSK MGMT A	13		130	31	19	5				
RISK MGMT B	1,251		2,756	780	468	440				
11000 AUD/CONT A	5,974	289	12,502	7,821	2,882	6,972			95	2,115
AUD/CONTROLLER B	10,548		2,756	2,214	32,762	16,288			189	4,249
16000 BLDG MAINT	35,419		75,991	22,277	13,090	13,082				
12500 CTY CNSL	162,003		37,375	4,523	141	1,128				
ADM SVC SUPP SVC	14,609	13	27,490	13,148	4,244	2,135			354	12,869
11100 REV & REIM				12,079						
11400 TREASURER	19	1	41	178,423	6	40				5
10200 SPEC AUDIT										
Total Allocated	\$357,259	\$303	\$223,763	\$267,074	\$70,413	\$45,430			\$638	\$22,310
Roll Forward	92,528	(594)	16,142	(44,545)	12,332	(14,763)			422	(348)
Proposed costs	\$449,787	\$(291)	\$239,905	\$222,529	\$82,745	\$30,667			\$1,060	\$21,962

COUNTY OF MERCED, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Central Svc Departments	17200 NEW JAIL	17300 CP MH FAC	17400 CP JUS FAC	17500 CP FIRE	17600 CP HEALTH	17700 CP PLANADA	17800 CP JV JUST	18000 ADVERTISE	18100 SPG FAIR	18200/300 AV EC
BLDG USE CHARGE									\$1,169	
EQUIP USE CHARGE										6,237
10100 CEO	131		9,087	629					3,760	12,692
13000 HUMAN RESO									10,153	8,394
13100 EMP DEVEL									306	179
19000 RSK MGMT A									55	12
RISK MGMT B									6,059	164
11000 AUD/CONT A	206	27	678	272	34		209	306	9,635	11,315
AUD/CONTROLLER B	1,506		7,158						3,674	6,571
16000 BLDG MAINT			42							
12500 CTY CNSL									8,720	19,487
ADM SVC SUPP SVC	2,480	354	1,772	354			7,440	1,772	12,786	(1,623)
11100 REV & REIM									(33)	210
11400 TREASURER			3	1				1	33	31
10200 SPEC AUDIT										291
Total Allocated	\$4,323	\$381	\$18,740	\$1,256	\$34		\$7,649	\$2,079	\$56,317	\$63,960
Roll Forward	3,720	263	13,993	211	(225)	(8)	858	1,802	10,384	8,182
Proposed costs	\$8,043	\$644	\$32,733	\$1,467	\$(191)	\$(8)	\$8,507	\$3,881	\$66,701	\$72,142

COUNTY OF MERCED, CALIFORNIA
OMB A 87 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Central Svc Departments	18400 UC DEVELOP	19200 RETIRE BD	19500 TOBAC SECR	19900 DPW ADMIN	20100 CHILD SUPP	20200 GRAND JURY	20400 DIST ATTNY	20401 DA VIC WIT	20403 DA CH ABD	20404 DA ANTI DG
BLDG USE CHARGE				\$1,670			\$5,149			
EQUIP USE CHARGE	406			1,400			4,351			
10100 CEO	1,059	12,505		15,766	37,752	901	29,050	1,000	1,129	
13000 HUMAN RESO		8,877		13,485	69,751		34,495	1,821	2,058	
13100 EMP DEVEL		129		404	2,613		1,224	85	96	
19000 RSK MGMT A		18		40	431		196	13	14	
RISK MGMT B		2,216		551	1,347		2,044	24	27	
11000 AUD/CONT A	274	5,977		29,644	103,125	1,232	20,013	2,953	2,709	854
AUD/CONTROLLER B		4,147		5,892	3,216	419	3,855	251		
16000 BLDG MAINT		(1,205)		25,292			35,359			
12500 CTY CNSL	13,861	29,718		34,868	3,812	724	7,418			
ADM SVC SUPP SVC	753	(2,854)		7,082	7,125	54	2,323	664	598	1,641
11100 REV & REIM				(164)			(106)			
11400 TREASURER	1	21,585		83	15,252	7	73	8	7	3
10200 SPEC AUDIT					4,681		309			
Total Allocated	\$16,354	\$81,113		\$136,013	\$249,105	\$3,337	\$145,753	\$6,819	\$6,638	\$2,498
Roll Forward	(26,581)	10,529		33,863	(69,114)	(3,319)	4,866	(1,373)	1,046	1,800
Proposed costs	\$(10,227)	\$91,642		\$169,876	\$179,991	\$18	\$150,619	\$5,446	\$7,684	\$4,298

COUNTY OF MERCED, CALIFORNIA
OMB A 87 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Central Svc Departments	20405 DA FAM VIO	20406 DA SAPP	20407 DA CAR CRM	20408 DA STAT RA	20409 DA WEL FRA	20410 DA INS FRA	20411 DA RURAL C	20600 PUBLIC DEF	20900 CT AUTO SY	20000 TRIAL CTS
BLDG USE CHARGE								\$2,739		
EQUIP USE CHARGE								1,639		
10100 CEO					2,868			6,099		
13000 HUMAN RESO					5,225			11,164		
13100 EMP DEVEL					244			482		
19000 RSK MGMT A					32			78		
RISK MGMT B					69			563		
11000 AUD/CONT A		9	5	1,177	5,208	1,147	753	9,058	27	
AUD/CONTROLLER B								66		
16000 BLDG MAINT								15,626		
12500 CTY CNSL								481		
ADM SVC SUPP SVC			354	2,992	1,245	2,673	2,738	2,240		
11100 REV & REIM								288,929		
11400 TREASURER				4	15	4	2	31		
10200 SPEC AUDIT										
Total Allocated	\$9	\$359	\$359	\$4,173	\$14,906	\$3,824	\$3,493	\$339,195	\$27	
Roll Forward	(213)	(364)	(364)	1,896	(2,755)	1,907	1,563	280,422	(1)	
Proposed costs	\$(204)	\$(5)	\$(5)	\$6,069	\$12,151	\$5,731	\$5,056	\$619,617	\$26	

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Central Svc Departments	21200 IND DEF	22100 SHERIFF	23000 CORR PAC	23100 INM WELFAR	23300 JUV HALL	23400 PROBATION	23700 STATE INST	25000 FIRE DEPT	25100 EMER SVCS	26000 CREEK PROJ
BLDG USE CHARGE	\$211	\$35,660	\$385,984		\$414,062	\$8,337				
EQUIP USE CHARGE		50,837	27,378		2,226	4,707				
10100 CEO	15,740	53,209	29,870	2,033	18,505	22,840		21,630	283	
13000 HUMAN RESO	513	104,581	73,038	3,701	43,915	51,572		22,171	560	
13100 EMP DEVEL	24	3,695	2,543	173	1,576	1,708		867	24	
19000 RSK MGMT A		650	443	31	274	284		173	5	
RISK MGMT B	32	4,066	17,953	49	13,848	2,071		4,030	7	
11000 AUD/CONT A	3,344	56,022	34,796	5,007	20,255	26,112	140	20,396	1,536	258
AUD/CONTROLLER B	493	6,625	1,670			1,151	669	2,293	251	
16000 BLDG MAINT	755	126,092	69,838		(19,123)	61,016		242		
12500 CTY CNSL	140	29,943				16,473		554	141	
ADM SVC SUPP SVC	124	27,915	48,659	6,353	2,894	25,006	354	46,052	3,587	3,188
11100 REV & REIM		13,653				183,214		(846)		
11400 TREASURER	9	333	126	14	72	81		68	3	1
10200 SPEC AUDIT		184	98			1,337		9	643	
Total Allocated	\$21,385	\$513,465	\$692,396	\$17,361	\$498,504	\$405,909	\$1,163	\$117,639	\$7,040	\$3,447
Roll Forward	(12,510)	(17,491)	122,037	4,668	172,155	86,318	907	(11,597)	(12,630)	(3,954)
Proposed costs	\$8,875	\$495,974	\$814,433	\$22,029	\$670,659	\$492,227	\$2,070	\$106,042	\$(5,590)	\$(507)

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Central Svc Departments	27000 AG COMM	27100 SPEC PEST	27200 WGHTS/MEAS	27300 BLDG INSP	27400 PROF SVCS	27900 F&G FLY FI	28000 RECORDER	28100 CORONER	28300 EAST F & G	28400 LB SPORTS
BLDG USE CHARGE	\$6,871			\$4,476	\$7,406		\$7,533	\$15,072		
EQUIP USE CHARGE	11,230	1,623	3,772	3,019	6,147		25,420	2,503		
10100 CEO	11,870	206	1,727	3,846	6,312		3,802	1,662		
13000 HUMAN RESO	21,748	376	4,823	8,792	13,574		7,725	3,162		
13100 EMP DEVEL	766	17	148	328	524		324	141		
19000 RSK MGMT A	128	4	24	56	62		60	28		
RISK MGMT B	622	4	42	621	777		1,178	154		
11000 AUD/CONT A	11,213	1,095	3,424	7,094	8,613		8,815	4,848	131	140
AUD/CONTROLLER B	894			4,927			5,791		859	859
16000 BLDG MAINT	16,911			15,987	4,888		26,910	25,883		
12500 CTY CNSL	1,751			29,495			141			
ADM SVC SUPP SVC	8,086	3,897	(1,238)	1,842	(5,723)		16,027	15,534	354	354
11100 REV & REIM	12,703						629			
11400 TREASURER	47	2	8	19	24		20	13		
10200 SPEC AUDIT	97									
Total Allocated	\$104,937	\$7,224	\$12,730	\$80,502	\$42,604		\$104,375	\$69,000	\$1,344	\$1,353
Roll Forward	(20,349)	1,670	(6,336)	17,746	(16,481)	(8)	(68,422)	10,729	1,006	984
Proposed costs	\$84,588	\$8,894	\$6,394	\$98,248	\$26,123	\$(8)	\$35,953	\$79,729	\$2,350	\$2,337

COUNTY OF MERCED, CALIFORNIA
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Allocated Costs by Department
Consolidated

Central Svc Departments	28500 PLANNING	28600 LAFCO	28700 AN CONTROL	28800 PRED AN CO	29000 ARPT COMM	29400 CO CLERK	30000 ROADS	40001 HLTH ADMIN	40002 PUB HLTH S	40003 MED CARE S
BLDG USE CHARGE	\$9,066		\$5,297			\$1,671	\$1,572	\$23,378	\$4,579	\$923
EQUIP USE CHARGE	3,091		7,576			2,791		26,676	174	
10100 CEO	31,440		4,390			479	15,007	12,913	2,087	566
13000 HUMAN RESO	24,967		14,398			871	35,536	32,156	3,800	1,027
13100 EMP DEVEL	456		374			41	1,278	255	177	48
19000 RSK MGMT A	67		60			4	219	29	28	5
RISK MGMT B	1,199		394			210	4,164	1,297	169	62
11000 AUD/CONT A	15,741		11,347	51	27	3,471	31,093	10,216	6,801	2,301
AUD/CONTROLLER B	15,252	754	1,412			24,027	1,767	11,704		
16000 BLDG MAINT	32,383		54,598			5,969	(1,340)	(159,920)	15,091	1,278
12500 CTY CNSL	49,330		1,913				63,595	56,582		
ADM SVC SUPP SVC	9,554		11,755		3	941	136,444	(66,879)	10,788	699
11100 REV & REIM	1,048						4,502	14,769		
11400 TREASURER	24		3,397			2	110	22	10	2
10200 SPEC AUDIT	971						729		246	
Total Allocated	\$194,589	\$754	\$116,911	\$51	\$30	\$40,477	\$294,676	\$(36,802)	\$43,950	\$6,911
Roll Forward	43,033	(17,145)	41,274	(16)	(697)	15,019	98,019	(28,144)	8,616	1,049
Proposed costs	\$237,622	\$(16,391)	\$158,185	\$35	\$(667)	\$55,496	\$392,695	\$(64,946)	\$52,566	\$7,960

COUNTY OF MERCED, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Central Svc Departments	40005 EMER MED	40007 CHILD SVCS	40010 CHILD HLTH	40011 VITAL STAT	40013 PREVENTION	40016 ENVIR HLTH	40025 HLTH ED/PR	40028 LABORATORY	40031 MAT & C/H	40034 HLTH NURSE
BLDG USE CHARGE	\$3,620	\$11,461	\$1,064		\$50,001	\$11,220		\$11,585	\$4,836	\$21,020
EQUIP USE CHARGE	13,320	368	223		6,872	11,874	1,906	1,651	500	1,330
10100 CEO	1,108	6,357	1,922	544	5,683	7,693	814	1,140	4,813	3,455
13000 HUMAN RESO	2,019	11,579	3,502	989	10,351	16,202	1,484	2,080	8,767	6,294
13100 EMP DEVEL	94	541	164	46	484	655	70	97	410	294
19000 RSK MGMT A	14	97	31	4	83	113	14	19	74	54
RISK MGMT B	215	754	102	12	2,753	794	19	634	369	1,183
11000 AUD/CONT A	5,290	18,995	6,934	10,879	24,914	16,231	4,101	5,393	13,349	9,366
AUD/CONTROLLER B	733	126								
16000 BLDG MAINT	5,006	15,852	1,472		69,153	32		16,022	6,688	29,071
12500 CTY CNSL						264				
ADM SVC SUPP SVC	8,871	6,478	944	482	48,680	(2,963)	2,763	19,931	2,914	17,535
11100 REV & REIM										
11400 TREASURER	9	39	12	3	42	43	6	11	21	14
10200 SPEC AUDIT	191	773	353		293	26	51		392	220
Total Allocated	\$40,490	\$73,420	\$16,723	\$12,959	\$219,309	\$62,184	\$11,228	\$58,563	\$43,133	\$89,836
Roll Forward	12,146	8,831	685		12,976	(25,894)	2,641	7,773	(2,258)	3,131
Proposed costs	\$52,636	\$82,251	\$17,408	\$12,959	\$232,285	\$36,290	\$13,869	\$66,336	\$40,875	\$92,967

COUNTY OF MERCED, CALIFORNIA
OMB A-87 COST ALLOCATION PLAN
Allocated Costs by Department
Consolidated

Central Svc Departments	40600 FIRST FIVE	41500 MENT HLTH	488-491 SCEAP	49500 MAP	50000/51000 HSA	50500 IHSS	53000 AID TO IND	55000 WRKFRM INV	59000 AAA	59100 COMM ON WO
BLDG USE CHARGE		\$121,134		\$5,727	\$4,929					\$881
EQUIP USE CHARGE	4,621									4,428
10100 CEO	2,749	67,476		3,934	186,570	1,020		23,494		8,047
13000 HUMAN RESO	15,458	131,234		10,200	304,835	2,399		45,671		10,764
13100 EMP DEVEL	234	5,276		335	13,499	87		1,506		496
19000 RSK MGMT A	36	878		59	2,201	13		240		90
RISK MGMT B	(2,169)	7,438		393	14,322	24		1,416		199
11000 AUD/CONT A	11,020	184,050	464	17,364	224,472	4,018	826	35,529		15,499
AUD/CONTROLLER B	11,582	6,729		460	16,627		231	1,882		1,041
16000 BLDG MAINT		14,569		7,921	17,606					(8,403)
12500 CTY CNSL	1,129	154,010			64,303	(10,324)		1,552		
ADM SVC SUPP SVC	(443)	3,229	5,314	4,289	105,534	6,796		36,330		24,167
11100 REV & REIM		70,200			55,518					
11400 TREASURER	30	489		69	4,542	12		138		38
10200 SPEC AUDIT		2,200			94,581			4,633		632
Total Allocated	\$44,247	\$768,912	\$5,778	\$50,751	\$1,109,539	\$4,045	\$1,057	\$152,391		\$57,879
Roll Forward	(24,093)	89,697	4,288	6,745	167,961	(16,137)	503	(25,649)		5,475
Proposed costs	\$20,154	\$858,609	\$10,066	\$57,496	\$1,277,500	\$(12,092)	\$1,560	\$126,742		\$63,354

COUNTY OF MERCED, CALIFORNIA
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Allocated Costs by Department
Consolidated

Central Svc Departments	60000 LIBRARY	61000 COOP EXT	70000 RECREATION	70100 SPEC REC	70200 PARKS	70400 ART & CULT	70700 DT/SV TRAN	70800 DBT SV JV	70900 DBT SV EMG	71000 TA NOTES
BLDG USE CHARGE	\$90,321	\$18,341			\$75,449					
EQUIP USE CHARGE	23,676	912		374	2,711					
10100 CEO	12,677	1,152	566		6,856					
13000 HUMAN RESO	23,577	4,351	2,794		17,819					
13100 EMP DEVEL	1,000	98	48		584					
19000 RSK MGMT A	187	18			108					
RISK MGMT B	18,408	1,089	13		3,445					
11000 AUD/CONT A	14,463	2,801	1,604	1,035	12,694	36	73	46	77	
AUD/CONTROLLER B	419				733					
16000 BLDG MAINT	98,082	38,170			6,796					
12500 CTY CNSL	166				7,807					
ADM SVC SUPP SVC	9,295	6,332	(306)	3,897	17,447					709
11100 REV & REIM	36,139									
11400 TREASURER	50	7	2	4	43					
10200 SPEC AUDIT										
Total Allocated	\$328,460	\$73,271	\$4,721	\$5,310	\$152,492	\$36		\$73	\$46	\$786
Roll Forward	(4,664)	(8,998)	(1,178)	(14,135)	(1,015)	(76)		26	(2)	497
Proposed costs	\$323,796	\$64,273	\$3,543	\$(8,825)	\$151,477	\$(40)		\$99	\$44	\$1,283

COUNTY OF MERCED, CALIFORNIA
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Consolidated

Central Svc	71100	71200	71300	71400	71500 DBT	71600	71700	71800	71900	75000
Departments	DT/SV JAIL	DBT/SV MH	DT/SV JUST	DT/SV HLTH	SV DRY	DT/SV ROAD	DT/SV INMT	DT/SV ASTS	DT/SV PENS	MCMC
BLDG USE CHARGE										\$6,357
EQUIP USE CHARGE										
10100 CEO										
13000 HUMAN RESO										
13100 EMP DEVEL										
19000 RSK MGMT A										
RISK MGMT B										
11000 AUD/CONT A			41		144			20	127	
AUD/CONTROLLER B										105
16000 BLDG MAINT										
12500 CTY CNSL										
ADM SVC SUPP SVC										
11100 REV & REIM										
11400 TREASURER										
10200 SPEC AUDIT										
Total Allocated			\$41		\$144			\$20	\$127	\$6,462
Roll Forward	(15)	(15)	15	(4)	29		(4)	5	72	28
Proposed costs	\$(15)	\$(15)	\$56	\$(4)	\$173		\$(4)	\$25	\$199	\$6,490

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Central Svc Departments	75100 SOL WASTE	75200 CASTLE DEV	75300 CO TRANS	75400 SW CIP	75500 FLEET SVC	75600 AS-INFO	75700 AS-COMMO	75800 AS-SUPP SV	75901 INS AUTO P	75902 INS MED MA
BLDG USE CHARGE	\$2,754					\$17,716	\$1,360			
EQUIP USE CHARGE										
10100 CEO	14,886	45,632	1,413		1,978	14,010	22			
13000 HUMAN RESO	35,899	6,729	2,880		4,527	30,863	40			
13100 EMP DEVEL	1,268	237	120		168	1,077	2			
19000 RSK MGMT A	217	33	10		29	170		7,588	410	
RISK MGMT B	856	18,875	35		440	2,435	161			
11000 AUD/CONT A	28,030	17,509	7,495	613	9,860	26,839	206	1,491	29	
AUD/CONTROLLER B	3,433	5,220	711		610	1,694		1,005		
16000 BLDG MAINT	9,937	559	490		1,332	62,597	4,858			
12500 CTY CNSL	4,886	8,735	3,125			6,493				
ADM SVC SUPP SVC	66,562	45,487	2,793	1,772	40,779	53,993	20,416			
11100 REV & REIM										
11400 TREASURER	4,145	53	24	2	29	76		6		
10200 SPEC AUDIT		1,478	5,571							
Total Allocated	\$172,873	\$150,547	\$24,667	\$2,387	\$59,752	\$217,963	\$27,065		\$10,090	\$439
Roll Forward	47,221	87,002	4,642	1,546	(12,977)	40,735	6,548	(197)	(30,274)	471
Proposed costs	\$220,094	\$237,549	\$29,309	\$3,933	\$46,775	\$258,698	\$33,613	\$(197)	\$(20,184)	\$910

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Central Svc Departments	75903 INS WK COM	75904 INS GEN LI	75905 INS DENTAL	75906 INS GR LIF	75907 INS GR HLT	75908 INS GR VIS	75909 INS MGT LI	75910 INS MGT LT	76500 TRIAL CT	76800 LAFCO
BLDG USE CHARGE									\$30,827	
EQUIP USE CHARGE										
10100 CEO									41,891	
13000 HUMAN RESO									60,649	
13100 EMP DEVEL									2,823	
19000 RSK MGMT A	83,708	11,682	(2,283)		135,740	28,701	2,830	4,290	462	
RISK MGMT B									9,738	
11000 AUD/CONT A	4,416	704	1,184	575	854	460	326	223	29,199	385
AUD/CONTROLLER B									10,341	
16000 BLDG MAINT									252,478	
12500 CTY CNSL									169	1,490
ADM SVC SUPP SVC	(237)	1,772							42,572	3,557
11100 REV & REIM										
11400 TREASURER	20	1	4	1	2	1	1	1	97	1
10200 SPEC AUDIT										
Total Allocated	\$87,907	\$14,159	\$(1,095)	\$576	\$136,596	\$29,162	\$3,157	\$4,514	\$481,246	\$5,433
Roll Forward	90,539	(11,117)	(15,426)	171	31,977	22,620	(1,089)	(7,415)	133,771	4,970
Proposed costs	\$178,446	\$3,042	\$(16,521)	\$747	\$168,573	\$51,782	\$2,068	\$(2,901)	\$615,017	\$10,403

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Central Svc Departments	76900 INS LTD PM	880-910 SP DIST	91100 MCAG	91200 LAW LIBR	91300 M/M NARC	91500 VOLTA COMM	91800 YARTS-JPA	930-960 CAA	99831 INS TRUST	99832 COMM BLDGS
BLDG USE CHARGE				\$82						\$32,464
EQUIP USE CHARGE										
10100 CEO			1,793					10,580		
13000 HUMAN RESO										
13100 EMP DEVEL										
19000 RSK MGMT A RISK MGMT B				787						23,418
11000 AUD/CONT A AUD/CONTROLLER B	68,444	14,105	1,601		9	748		297		131,230
16000 BLDG MAINT				12,558				(13,540)		134,971
12500 CTY CNSL		708								
ADM SVC SUPP SVC		4	76	603						17,012
11100 REV & REIM										
11400 TREASURER		241	56	5			2			
10200 SPEC AUDIT										
Total Allocated	\$89,131	\$16,030	\$15,636			\$9	\$750	\$(2,663)		\$339,095
Roll Forward	10,137	2,581	(27,686)		(165)	1	343	(139,957)		105,967
Proposed costs	\$99,268	\$18,611	\$(12,050)		\$(165)	\$10	\$1,093	\$(142,620)		\$445,062

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Central Svc Departments	99833 SCHOOLS	99834 CITIES	99835 TRST FUNDS	99839 ALL OTHER	Subtotal	Direct Billed	Unallocated	Total
BLDG USE CHARGE		\$1,754		\$49,914	\$1,562,396			\$1,562,396
EQUIP USE CHARGE					292,427			292,427
10100 CEO					998,205	41,261	285,818	1,325,284
13000 HUMAN RESO					1,461,795			1,461,795
13100 EMP DEVEL					54,391			54,391
19000 RSK MGMT A					281,641	392,462		674,103
RISK MGMT B		1,305		6,647	187,818	37,541		225,359
11000 AUD/CONT A	1,820				1,530,291		429,654	1,959,945
AUD/CONTROLLER B					257,035	57,121		314,156
16000 BLDG MAINT		8,347		127,008	1,445,603	1,998,975		3,444,578
12500 CTY CNSL	(1,119)				817,711	638,741	712	1,457,164
ADM SVC SUPP SVC				17,523	1,079,304	1,705,915		2,785,219
11100 REV & REIM					692,444	170,220	674,337	1,537,001
11400 TREASURER	6,581		141,962		379,021		26,415	405,436
10200 SPEC AUDIT					120,989		182,932	303,921
Total Allocated	\$7,282	\$11,406	\$141,962	\$201,092	\$11,161,071	\$5,042,236	\$1,599,868	\$17,803,175
Roll Forward	(76,058)	(3,208)	(169,659)	25,516	1,064,893			1,064,893
Proposed costs	\$(68,776)	\$8,198	\$(27,697)	\$226,608	\$12,225,964	\$5,042,236	\$1,599,868	\$18,868,068