



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

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Merced  
Merced, California**

**Date: September 18, 2017  
Filing Ref: MER18**

Pursuant to federal Office of Management and Budget (OMB) Circular 2 CFR Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2017-18** 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.

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

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The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for the **2015-16** fiscal year and as estimated costs for the **2017-18** 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, 2017**, for further allocation to federal grants and contracts performed by the respective county departments.

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**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST  
TRANSFER MECHANISMS**

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- |                             |                                    |
|-----------------------------|------------------------------------|
| 1. Employee Fringe Benefits | 8. County Counsel                  |
| 2. County Executive Office  | 9. Administrative Services         |
| 3. Human Resources          | 10. Treasurer                      |
| 4. Risk Management A        | 11. Fleet Service Management (ISF) |
| 5. Risk Management B        | 12. Administrative Services (ISF)  |
| 6. Auditor-Controller A     | 13. Insurance Pool (ISF)           |
| 7. Maintenance Services     |                                    |

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.

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**SECTION III: CONDITIONS**

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**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.

**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 2 CFR Part 200, 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.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF MERCED**

**BETTY T. YEE  
CALIFORNIA STATE CONTROLLER**

**BY** Original signed by

**BY** Original signed by

Lisa Cardella-Presto

**Jim Reisinger, Manager  
Local Government Policy and Reporting  
Local Govt Programs and Services Division**

Name  
Auditor-Controller

Title

9-25-2017

10-4-2017

Date

Date

**Negotiated by Ou Saelee  
Telephone (916) 445-2989**

cc: State and Federal Agencies

Attachment

**MERCED COUNTY**  
**Allocated Costs By Department**

Central Service Departments	10000 BD OF SUPV	10400 BD OF EQUAL	11200 ASSESSOR	11300 TAX COLL	14000 REG OF VOTERS	14200 ELECTIONS	10250 TAX BENE & ASSES
BLDG USE CHARGE	2,800	0	5,582	1,636	962	657	0
EQUIPMENT USE CHARGE	2,527	0	20,265	4,368	7,232	26,491	0
10100 COUNTY EXECUTIVE	243,072	0	23,844	5,706	5,485	2,858	0
13000 HUMAN RESOURCES	15,179	0	38,774	13,241	3,133	14,028	0
19000 RISK MANAGEMENT	12	0	184	56	47	34	0
RISK MANAGEMENT B	2,090	0	4,237	1,222	739	502	0
11000 AUD/CONTR A	9,865	505	19,039	12,180	4,785	12,766	316
AUDITOR-CONTROLLER B	1,249	0	63	0	0	3,468	0
16000 DPW BUILDING	47,978	0	95,746	27,977	16,440	15,032	0
12500 COUNTY COUNSEL	399,038	0	48,907	26,452	4,030	12,236	0
11500 ADMIN SVCS	20,810	252	36,032	25,924	7,671	( 459)	0
11100 REVENUE &	0	0	104	75,109	0	0	0
11400 TREASURER	0	0	0	609,787	0	0	0
10200 SPECIAL AUDITING	0	0	0	0	0	25	0
<b>Total Allocated</b>	<b>744,620</b>	<b>757</b>	<b>292,777</b>	<b>803,658</b>	<b>50,524</b>	<b>87,638</b>	<b>316</b>
Roll Forward	79,909	44	14,897	324,110	( 44,981)	40,750	( 276)
<b>Cost With Roll Forward</b>	<b>824,529</b>	<b>801</b>	<b>307,674</b>	<b>1,127,768</b>	<b>5,543</b>	<b>128,388</b>	<b>40</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>824,529</b>	<b>801</b>	<b>307,674</b>	<b>1,127,768</b>	<b>5,543</b>	<b>128,388</b>	<b>40</b>



**MERCED COUNTY**  
**Allocated Costs By Department**

Central Service Departments	17000/17100 CAP IMPR	17200 CP CORREC FACILITY	17300 CP MH FACILITY	17500 CP FIRE FACILITY	17600 CP LONG TERM FACILITIES	17700 CP EMER OP CTR	10110 ADVERTISING
BLDG USE CHARGE	0	0	0	0	0	0	0
EQUIPMENT USE CHARGE	0	0	0	0	0	0	0
10100 COUNTY EXECUTIVE	11,762	0	0	0	0	0	0
13000 HUMAN RESOURCES	0	0	0	0	0	0	0
19000 RISK MANAGEMENT	0	0	0	0	0	0	0
RISK MANAGEMENT B	0	0	0	0	0	0	0
11000 AUD/CONTR A	3,067	342	631	55	95	96	114
AUDITOR-CONTROLLER B	0	0	0	0	0	0	0
16000 DPW BUILDING	0	0	0	0	0	0	0
12500 COUNTY COUNSEL	0	0	0	0	0	0	0
11500 ADMIN SVCS	7,826	0	3,282	0	0	252	0
11100 REVENUE &	0	0	0	0	0	0	0
11400 TREASURER	0	0	0	0	0	0	0
10200 SPECIAL AUDITING	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>22,655</b>	<b>342</b>	<b>3,913</b>	<b>55</b>	<b>95</b>	<b>348</b>	<b>114</b>
Roll Forward	( 2,709)	( 634)	0	( 2)	( 38)	( 164)	( 459)
<b>Cost With Roll Forward</b>	<b>19,946</b>	<b>( 292)</b>	<b>3,913</b>	<b>53</b>	<b>57</b>	<b>184</b>	<b>( 345)</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>19,946</b>	<b>( 292)</b>	<b>3,913</b>	<b>53</b>	<b>57</b>	<b>184</b>	<b>( 345)</b>



**MERCED COUNTY**  
**Allocated Costs By Department**

MERCED COUNTY 2015-2016 PLAN  
2017 Version 1.0047-1  
Detail

Central Service Departments	18100 SPG FAIR	18200 COM AV-EC-DEV	18400 UC DEVELOPMENT	18500 MERCED COUNTY RDA	19600 COUNTY SURVEYOR	16100 DPW PUBLIC WORKS ADMIN	20100 CHILD SUPPORT
BLDG USE CHARGE	0	1	0	0	0	688	156
EQUIPMENT USE CHARGE	0	0	0	0	0	0	0
10100 COUNTY EXECUTIVE	16,571	8,669	0	0	0	27,419	64,660
13000 HUMAN RESOURCES	22,121	13,964	0	0	0	30,832	59,634
19000 RISK MANAGEMENT	165	47	0	0	0	37	590
RISK MANAGEMENT B	11,454	66	0	0	0	1,410	753
11000 AUD/CONTR A	20,897	9,320	0	670	0	91,362	50,229
AUDITOR-CONTROLLER B	1,338	0	0	0	0	541	3,530
16000 DPW BUILDING	208	10	0	0	0	16,695	0
12500 COUNTY COUNSEL	22,074	41,475	0	0	0	71,944	5,797
11500 ADMIN SVCS	4,842	6,943	0	0	0	( 6,633)	15,769
11100 REVENUE &	232	1,188	0	0	0	0	0
11400 TREASURER	( 170)	( 125)	0	0	0	( 15)	( 6,200)
10200 SPECIAL AUDITING	0	0	0	0	0	0	6,970
<b>Total Allocated</b>	<b>99,732</b>	<b>81,558</b>	<b>0</b>	<b>670</b>	<b>0</b>	<b>234,280</b>	<b>201,888</b>
Roll Forward	30,969	( 22,986)	( 560)	0	0	51,072	28,355
<b>Cost With Roll Forward</b>	<b>130,701</b>	<b>58,572</b>	<b>( 560)</b>	<b>670</b>	<b>0</b>	<b>285,352</b>	<b>230,243</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>130,701</b>	<b>58,572</b>	<b>( 560)</b>	<b>670</b>	<b>0</b>	<b>285,352</b>	<b>230,243</b>



**MERCED COUNTY**  
**Allocated Costs By Department**

Central Service Departments	10260 GRAND JURY	20400 DIST ATTNY	20401 DA VIC WIT	20402 DA GANG PREVENTION	20404 DA ANTI DRUG	20408 DA STAT RAPE	20409 DA WEL FRAUD
BLDG USE CHARGE	0	398,916	0	0	0	0	0
EQUIPMENT USE CHARGE	0	40,609	0	0	0	0	3,203
10100 COUNTY EXECUTIVE	0	57,083	5,463	0	784	0	0
13000 HUMAN RESOURCES	0	61,467	3,125	0	449	0	0
19000 RISK MANAGEMENT	0	542	56	0	9	0	0
RISK MANAGEMENT B	0	12,202	68	0	10	0	0
11000 AUD/CONTR A	633	53,081	6,323	55	909	0	28
AUDITOR-CONTROLLER B	0	1,604	0	0	0	0	0
16000 DPW BUILDING	0	75,936	0	0	0	0	0
12500 COUNTY COUNSEL	5,135	23,454	0	0	0	0	0
11500 ADMIN SVCS	14	1,938	252	0	0	0	4
11100 REVENUE &	0	0	0	0	0	0	0
11400 TREASURER	0	0	0	0	0	0	0
10200 SPECIAL AUDITING	0	357	0	0	0	0	0
<b>Total Allocated</b>	<b>5,782</b>	<b>727,189</b>	<b>15,287</b>	<b>55</b>	<b>2,161</b>	<b>0</b>	<b>3,235</b>
Roll Forward	( 6,766)	324,777	3,076	31	( 3,568)	( 21)	( 6,619)
Cost With Roll Forward	( 984)	1,051,966	18,363	86	( 1,407)	( 21)	( 3,384)
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>( 984)</b>	<b>1,051,966</b>	<b>18,363</b>	<b>86</b>	<b>( 1,407)</b>	<b>( 21)</b>	<b>( 3,384)</b>



**MERCED COUNTY**  
**Allocated Costs By Department**

Central Service Departments	20410 DA INS FRAD	20411 DA RURAL CRIM	20600 PUBLIC DEF	20000 CO COURT OPERATIONS	10120 INDIGENT DEF	22100 SHERIFF	23000 SHRF CORRECTIONS
BLDG USE CHARGE	0	0	3,691	0	55	4,862	898,794
EQUIPMENT USE CHARGE	0	0	8,073	0	0	549,063	54,681
10100 COUNTY EXECUTIVE	0	0	23,893	0	0	140,687	81,195
13000 HUMAN RESOURCES	0	0	35,068	0	0	144,481	115,592
19000 RISK MANAGEMENT	0	0	207	0	0	1,533	927
RISK MANAGEMENT B	0	0	1,800	0	39	7,817	29,356
11000 AUD/CONTR A	14	0	19,338	114	4,717	124,191	76,442
AUDITOR-CONTROLLER B	0	0	84	0	0	7,609	1,320
16000 DPW BUILDING	0	0	40,623	0	948	159,500	31,973
12500 COUNTY COUNSEL	0	0	2,511	0	0	117,292	13,832
11500 ADMIN SVCS	0	0	32,050	0	358	( 2,092)	48,295
11100 REVENUE &	0	0	81,248	0	0	12,407	0
11400 TREASURER	0	0	0	0	0	( 45)	0
10200 SPECIAL AUDITING	0	0	0	0	0	152	0
<b>Total Allocated</b>	<b>14</b>	<b>0</b>	<b>248,586</b>	<b>114</b>	<b>6,117</b>	<b>1,267,457</b>	<b>1,352,407</b>
Roll Forward	( 4,263)	( 81)	( 48,641)	28	975	407,752	786,222
<b>Cost With Roll Forward</b>	<b>( 4,249)</b>	<b>( 81)</b>	<b>199,945</b>	<b>142</b>	<b>7,092</b>	<b>1,675,209</b>	<b>2,138,629</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>( 4,249)</b>	<b>( 81)</b>	<b>199,945</b>	<b>142</b>	<b>7,092</b>	<b>1,675,209</b>	<b>2,138,629</b>





**MERCED COUNTY**  
**Allocated Costs By Department**

Central Service Departments	23100 SHRF INMATE WELFARE	23300 JUV HALL	23400 PROBATION	23700 STATE INST	25000 FIRE DEPT	25100 EMER SVCS	16200 DPW CREEK PROJ
BLDG USE CHARGE	0	3,179	12,056	0	423	0	0
EQUIPMENT USE CHARGE	0	17,294	19,134	0	0	113,264	0
10100 COUNTY EXECUTIVE	1,570	43,109	67,422	0	46,004	0	0
13000 HUMAN RESOURCES	997	66,266	71,490	0	10,593	0	0
19000 RISK MANAGEMENT	18	482	712	0	306	0	0
RISK MANAGEMENT B	19	23,840	4,173	0	10,176	0	0
11000 AUD/CONTR A	3,258	40,828	59,659	178	53,586	1,238	834
AUDITOR-CONTROLLER B	0	84	1,258	0	0	550	0
16000 DPW BUILDING	0	( 157,017)	63,958	0	24,685	0	0
12500 COUNTY COUNSEL	0	0	21,883	0	4,142	0	71
11500 ADMIN SVCS	1,691	5,136	18,512	0	46,300	8,079	505
11100 REVENUE &	0	0	69,715	0	0	0	0
11400 TREASURER	0	0	( 15)	0	0	0	0
10200 SPECIAL AUDITING	0	0	914	0	0	638	0
<b>Total Allocated</b>	<b>7,553</b>	<b>43,201</b>	<b>410,871</b>	<b>178</b>	<b>196,215</b>	<b>123,769</b>	<b>1,410</b>
Roll Forward	( 3,732)	( 289,714)	( 671,510)	( 73)	( 32,119)	104,532	( 4,884)
<b>Cost With Roll Forward</b>	<b>3,821</b>	<b>( 246,513)</b>	<b>( 260,639)</b>	<b>105</b>	<b>164,096</b>	<b>228,301</b>	<b>( 3,474)</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>3,821</b>	<b>( 246,513)</b>	<b>( 260,639)</b>	<b>105</b>	<b>164,096</b>	<b>228,301</b>	<b>( 3,474)</b>



**MERCED COUNTY**  
**Allocated Costs By Department**

Central Service Departments	27000 AG COMM	27100 SPEC PEST CONTR	27200 SLR WGT & MEAS	16300 DPW BLDG DIV	27400 PROF SVCS	28000 RECORDER	24000 CORONER
BLDG USE CHARGE	14,633	0	1,758	1,174	0	1,722	6,507
EQUIPMENT USE CHARGE	6,145	0	0	3,190	0	76,811	10,241
10100 COUNTY EXECUTIVE	26,387	0	3,140	6,845	0	7,033	5,275
13000 HUMAN RESOURCES	31,764	0	12,360	6,006	0	15,043	6,508
19000 RISK MANAGEMENT	246	0	28	72	0	65	53
RISK MANAGEMENT B	1,196	0	38	919	0	1,310	294
11000 AUD/CONTR A	22,128	744	4,201	7,879	0	19,191	10,035
AUDITOR-CONTROLLER B	1,324	0	186	188	42	0	84
16000 DPW BUILDING	37,682	0	0	20,079	0	29,747	44,781
12500 COUNTY COUNSEL	3,850	0	34	8,440	0	2,274	1,276
11500 ADMIN SVCS	26,579	2,020	1,009	4,920	0	20,504	4,798
11100 REVENUE &	29,044	0	0	0	0	0	0
11400 TREASURER	0	0	0	( 85)	0	( 40)	0
10200 SPECIAL AUDITING	481	0	0	0	0	0	0
Total Allocated	201,459	2,764	22,754	59,627	42	173,660	89,852
Roll Forward	43,171	( 675)	6,610	( 6,285)	0	53,870	13,091
Cost With Roll Forward	244,630	2,089	29,364	53,342	42	227,530	102,943
Adjustments	0	0	0	0	0	0	0
Proposed Costs	244,630	2,089	29,364	53,342	42	227,530	102,943



**MERCED COUNTY**  
**Allocated Costs By Department**

Central Service Departments	28200 AFFORDABLE HOUSING	28300 EAST F&G	28400 LB SPORTS	28500 PLANNING	28700 ANIMAL CONTROL	28800 PRED ANIMAL CONT	10130 AIRPORT LAND USE
BLDG USE CHARGE	0	0	0	2,378	283,764	0	0
EQUIPMENT USE CHARGE	0	0	0	24,036	17,903	0	0
10100 COUNTY EXECUTIVE	0	0	0	22,946	12,591	0	0
13000 HUMAN RESOURCES	0	0	0	19,559	13,084	0	0
19000 RISK MANAGEMENT	0	0	0	107	140	0	0
RISK MANAGEMENT B	0	0	0	1,841	8,369	0	0
11000 AUD/CONTR A	411	260	247	27,411	20,639	50	0
AUDITOR-CONTROLLER B	0	0	0	12,255	377	0	0
16000 DPW BUILDING	0	0	0	40,658	173,872	0	0
12500 COUNTY COUNSEL	0	0	0	133,503	1,899	0	11,618
11500 ADMIN SVCS	505	0	0	29,802	2,078	252	0
11100 REVENUE &	0	0	0	2,381	0	0	0
11400 TREASURER	0	0	0	( 70)	( 60)	0	0
10200 SPECIAL AUDITING	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>916</b>	<b>260</b>	<b>247</b>	<b>316,807</b>	<b>534,656</b>	<b>302</b>	<b>11,618</b>
Roll Forward	( 5,430)	( 189)	( 174)	49,507	151,470	27	10,618
<b>Cost With Roll Forward</b>	<b>( 4,514)</b>	<b>71</b>	<b>73</b>	<b>366,314</b>	<b>686,126</b>	<b>329</b>	<b>22,236</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>( 4,514)</b>	<b>71</b>	<b>73</b>	<b>366,314</b>	<b>686,126</b>	<b>329</b>	<b>22,236</b>



**MERCED COUNTY**  
**Allocated Costs By Department**

Central Service Departments	29400 COUNTY CLERK	30000 ROADS	40001 HEALTH ADMIN	40002 HEALTH - DSI	40005 EMER MED SVS	40007 CA CHILDREN SVCS	40010 CHILD HLTH
BLDG USE CHARGE	255	620	16,575	3,320	21,787	4,917	2,305
EQUIPMENT USE CHARGE	9,021	0	2,479	7,183	41,428	3,780	0
10100 COUNTY EXECUTIVE	784	42,292	28,883	3,831	3,297	14,631	2,794
13000 HUMAN RESOURCES	11,158	38,062	58,471	2,191	1,886	8,369	1,598
19000 RISK MANAGEMENT	9	408	94	36	20	152	33
RISK MANAGEMENT B	191	9,688	1,474	309	1,756	568	215
11000 AUD/CONTR A	2,048	89,062	35,948	6,503	9,156	34,763	5,366
AUDITOR-CONTROLLER B	0	630	6,144	0	0	0	0
16000 DPW BUILDING	4,668	21,581	31,555	6,321	37,629	9,362	4,387
12500 COUNTY COUNSEL	650	22,035	38,001	0	0	0	0
11500 ADMIN SVCS	3,959	34,551	8,512	3,391	( 5,692)	6,791	2,354
11100 REVENUE &	0	0	3,134	0	0	0	0
11400 TREASURER	0	0	( 110)	0	0	0	0
10200 SPECIAL AUDITING	0	4,477	139	0	574	1,465	422
<b>Total Allocated</b>	<b>32,743</b>	<b>263,406</b>	<b>231,299</b>	<b>33,085</b>	<b>111,841</b>	<b>84,798</b>	<b>19,474</b>
Roll Forward	9,259	( 31,980)	136,068	( 2,664)	46,092	21,876	( 4,860)
<b>Cost With Roll Forward</b>	<b>42,002</b>	<b>231,426</b>	<b>367,367</b>	<b>30,421</b>	<b>157,933</b>	<b>106,674</b>	<b>14,614</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>42,002</b>	<b>231,426</b>	<b>367,367</b>	<b>30,421</b>	<b>157,933</b>	<b>106,674</b>	<b>14,614</b>



**MERCED COUNTY**  
**Allocated Costs By Department**

Central Service Departments	40011 VITAL STATS	40013 CLINIC SVS	40016 ENVIR HLTH	40025 PREV & HEALTH PLCY	40028 LABORATORY	40031 MATRNL & CHLD HLTH	40034 PUBLIC HLTH NURSE
BLDG USE CHARGE	1,494	15,520	41,944	17,964	20,647	9,290	0
EQUIPMENT USE CHARGE	867	404	2,129	0	1,662	0	0
10100 COUNTY EXECUTIVE	784	7,410	15,730	10,613	1,570	11,806	0
13000 HUMAN RESOURCES	449	4,238	9,412	6,070	898	6,753	0
19000 RISK MANAGEMENT	9	84	149	82	18	123	0
RISK MANAGEMENT B	128	1,462	3,589	1,546	1,644	877	0
11000 AUD/CONTR A	2,245	14,165	26,731	24,779	4,619	20,959	0
AUDITOR-CONTROLLER B	0	0	0	0	0	0	0
16000 DPW BUILDING	2,844	28,095	82,128	34,200	39,308	17,686	0
12500 COUNTY COUNSEL	0	0	26,262	0	0	0	0
11500 ADMIN SVCS	1,526	5,705	( 16,326)	33,001	( 8,344)	( 1,428)	0
11100 REVENUE &	0	0	0	0	0	0	0
11400 TREASURER	0	0	( 120)	0	0	0	0
10200 SPECIAL AUDITING	0	234	0	3,138	0	1,802	0
<b>Total Allocated</b>	<b>10,346</b>	<b>77,317</b>	<b>191,628</b>	<b>131,393</b>	<b>62,022</b>	<b>67,868</b>	<b>0</b>
Roll Forward	( 4,356)	( 48,972)	76,519	62,488	( 17,509)	6,573	( 1,176)
<b>Cost With Roll Forward</b>	<b>5,990</b>	<b>28,345</b>	<b>268,147</b>	<b>193,881</b>	<b>44,513</b>	<b>74,441</b>	<b>( 1,176)</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>5,990</b>	<b>28,345</b>	<b>268,147</b>	<b>193,881</b>	<b>44,513</b>	<b>74,441</b>	<b>( 1,176)</b>



**MERCED COUNTY**  
**Allocated Costs By Department**

Central Service Departments	40600 FIRST FIVE	41500 MENTAL HEALTH	49500 MAP	50000/51000 HSA	50500 IHSS	53000 AID TO INDIGENT	55000 DEPT WRKFRM INVST
BLDG USE CHARGE	5,184	225,721	0	14,874	0	0	0
EQUIPMENT USE CHARGE	3,265	0	0	0	0	0	0
10100 COUNTY EXECUTIVE	3,927	218,716	0	503,338	1,570	0	23,371
13000 HUMAN RESOURCES	2,370	215,396	0	426,398	( 12,612)	0	30,328
19000 RISK MANAGEMENT	25	2,009	0	4,653	9	0	197
RISK MANAGEMENT B	( 1,944)	20,243	0	30,768	19	0	1,362
11000 AUD/CONTR A	15,470	275,312	3,680	487,250	4,695	1,853	40,373
AUDITOR-CONTROLLER B	42	7,224	0	21,137	0	0	10,022
16000 DPW BUILDING	9,869	4,488	0	( 121,162)	0	0	0
12500 COUNTY COUNSEL	2,419	211,804	0	14,414	0	0	6,097
11500 ADMIN SVCS	14,916	33,483	0	( 41,130)	2,272	0	6,231
11100 REVENUE &	0	1,983	0	39,214	0	0	0
11400 TREASURER	0	( 70)	0	( 475)	0	0	0
10200 SPECIAL AUDITING	0	4,844	0	109,486	110	0	5,642
<b>Total Allocated</b>	<b>55,543</b>	<b>1,221,153</b>	<b>3,680</b>	<b>1,488,765</b>	<b>( 3,937)</b>	<b>1,853</b>	<b>123,623</b>
Roll Forward	6,383	88,409	( 6,280)	306,165	( 15,315)	730	31,569
<b>Cost With Roll Forward</b>	<b>61,926</b>	<b>1,309,562</b>	<b>( 2,600)</b>	<b>1,794,930</b>	<b>( 19,252)</b>	<b>2,583</b>	<b>155,192</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>61,926</b>	<b>1,309,562</b>	<b>( 2,600)</b>	<b>1,794,930</b>	<b>( 19,252)</b>	<b>2,583</b>	<b>155,192</b>



**MERCED COUNTY**  
**Allocated Costs By Department**

Central Service Departments	57000 DEPT WRKFRC INVST	54000 AAA	60000 LIBRARY	61000 COOP EXT	16400 RECREATION	16600 SPEC REC	16500 PARKS
BLDG USE CHARGE	0	805	41,555	15,729	0	0	40,227
EQUIPMENT USE CHARGE	0	2,350	1,271	0	187	0	3,525
10100 COUNTY EXECUTIVE	0	7,944	35,881	2,354	2,261	0	19,749
13000 HUMAN RESOURCES	0	5,970	32,549	2,621	1,619	0	13,366
19000 RISK MANAGEMENT	0	75	353	18	8	0	215
RISK MANAGEMENT B	0	239	19,025	2,362	28	0	5,685
11000 AUD/CONTR A	0	21,173	35,826	3,007	3,591	2,077	26,522
AUDITOR-CONTROLLER B	0	104	12,683	231	42	0	398
16000 DPW BUILDING	0	( 18,171)	210,347	57,572	0	0	6,522
12500 COUNTY COUNSEL	0	0	1,204	0	159	0	21
11500 ADMIN SVCS	0	14,625	3,101	34,210	252	757	8,061
11100 REVENUE &	0	0	0	0	0	0	0
11400 TREASURER	0	0	( 15)	0	0	0	( 80)
10200 SPECIAL AUDITING	0	1,169	0	0	0	0	0
<b>Total Allocated</b>	<b>0</b>	<b>36,283</b>	<b>393,780</b>	<b>118,104</b>	<b>8,147</b>	<b>2,834</b>	<b>124,211</b>
Roll Forward	( 1,240)	4,235	( 17,103)	20,809	( 1,522)	( 1,571)	( 11,837)
<b>Cost With Roll Forward</b>	<b>( 1,240)</b>	<b>40,518</b>	<b>376,677</b>	<b>138,913</b>	<b>6,625</b>	<b>1,263</b>	<b>112,374</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>( 1,240)</b>	<b>40,518</b>	<b>376,677</b>	<b>138,913</b>	<b>6,625</b>	<b>1,263</b>	<b>112,374</b>



**MERCED COUNTY**  
**Allocated Costs By Department**

Central Service Departments	71100 DBT SV JUV HALL 2013	71200 DBT SV JV HALL	71600 DBT SV ENERGY RETROFIT	71000 INT-TRANS & OTHER	71300 DBT SVS JUSTICE FACILITY	71500 DBT SVS DAIRY LOAN	71900 DBT SVS PENSION OBLIG
BLDG USE CHARGE	0	0	0	0	0	0	0
EQUIPMENT USE CHARGE	0	0	0	0	0	0	0
10100 COUNTY EXECUTIVE	0	0	0	0	0	0	0
13000 HUMAN RESOURCES	0	0	0	0	0	0	0
19000 RISK MANAGEMENT	0	0	0	0	0	0	0
RISK MANAGEMENT B	0	0	0	0	0	0	0
11000 AUD/CONTR A	159	0	0	316	145	273	505
AUDITOR-CONTROLLER B	0	0	0	0	0	0	0
16000 DPW BUILDING	0	0	0	0	0	0	0
12500 COUNTY COUNSEL	0	0	0	0	0	0	0
11500 ADMIN SVCS	252	0	0	252	505	252	0
11100 REVENUE &	0	0	0	0	0	0	0
11400 TREASURER	0	0	0	0	0	0	0
10200 SPECIAL AUDITING	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>411</b>	<b>0</b>	<b>0</b>	<b>568</b>	<b>650</b>	<b>525</b>	<b>505</b>
Roll Forward	0	0	0	304	547	( 354)	494
<b>Cost With Roll Forward</b>	<b>411</b>	<b>0</b>	<b>0</b>	<b>872</b>	<b>1,197</b>	<b>171</b>	<b>999</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>411</b>	<b>0</b>	<b>0</b>	<b>872</b>	<b>1,197</b>	<b>171</b>	<b>999</b>





**MERCED COUNTY**  
**Allocated Costs By Department**

Central Service Departments	75000 MEDICAL FAC LEASE	92000 RWMA-JPA	75200 CASTLE ARPT DEV CTR	91900 TRANSIT-JPA	75500 FLEET SVC	75600 ADMIN SVC -INFO	75100 CASTLE WATER & SEWER
BLDG USE CHARGE	0	0	0	0	0	4,865	0
EQUIPMENT USE CHARGE	0	0	23,309	0	0	0	0
10100 COUNTY EXECUTIVE	0	0	8,366	0	4,710	31,272	0
13000 HUMAN RESOURCES	0	647	3,692	0	2,853	38,705	0
19000 RISK MANAGEMENT	0	0	52	0	56	282	0
RISK MANAGEMENT B	0	14	11,291	191	642	3,843	0
11000 AUD/CONTR A	83	2,537	20,376	2,564	38,291	58,902	1,365
AUDITOR-CONTROLLER B	227	0	1,662	0	8,705	84	907
16000 DPW BUILDING	0	231	906	3,858	( 3,180)	83,181	0
12500 COUNTY COUNSEL	0	0	334	0	592	633	0
11500 ADMIN SVCS	0	0	22,720	0	11,268	90,183	6,059
11100 REVENUE &	0	0	0	0	0	0	0
11400 TREASURER	0	0	( 45)	0	0	0	0
10200 SPECIAL AUDITING	0	0	903	0	0	0	0
<b>Total Allocated</b>	<b>310</b>	<b>3,429</b>	<b>93,566</b>	<b>6,613</b>	<b>63,937</b>	<b>311,950</b>	<b>8,331</b>
Roll Forward	( 7,706)	( 2,654)	( 20,344)	( 681)	20,723	73,578	0
<b>Cost With Roll Forward</b>	<b>( 7,396)</b>	<b>775</b>	<b>73,222</b>	<b>5,932</b>	<b>84,660</b>	<b>385,528</b>	<b>8,331</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>( 7,396)</b>	<b>775</b>	<b>73,222</b>	<b>5,932</b>	<b>84,660</b>	<b>385,528</b>	<b>8,331</b>



**MERCED COUNTY**  
**Allocated Costs By Department**

Central Service Departments	75901 INS AUTO PHY	75902 INS MED MALP	75903 INS WK COMP	75904 INS GEN LIAB	75905 INS DENTAL	75906 INS GR LIFE	75907 INS GR HLTH
BLDG USE CHARGE	0	0	0	0	0	0	0
EQUIPMENT USE CHARGE	0	0	0	0	0	0	0
10100 COUNTY EXECUTIVE	0	0	0	0	0	0	0
13000 HUMAN RESOURCES	0	0	0	0	0	0	0
19000 RISK MANAGEMENT	14,408	1,987	112,249	204,851	( 10,588)	478	41,345
RISK MANAGEMENT B	0	0	0	0	0	0	0
11000 AUD/CONTR A	2,300	122	8,372	2,455	3,929	959	4,376
AUDITOR-CONTROLLER B	0	0	0	0	0	0	0
16000 DPW BUILDING	0	0	0	0	0	0	0
12500 COUNTY COUNSEL	0	0	0	0	0	0	0
11500 ADMIN SVCS	757	0	757	2,272	505	0	252
11100 REVENUE &	0	0	0	0	0	0	0
11400 TREASURER	0	0	0	0	0	0	0
10200 SPECIAL AUDITING	0	0	0	0	0	0	0
Total Allocated	17,465	2,109	121,378	209,578	( 6,154)	1,437	45,973
Roll Forward	854	( 2,084)	( 35,318)	111,466	( 37,014)	789	( 206,184)
Cost With Roll Forward	18,319	25	86,060	321,044	( 43,168)	2,226	( 160,211)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	18,319	25	86,060	321,044	( 43,168)	2,226	( 160,211)

**MERCED COUNTY**  
**Allocated Costs By Department**

Central Service Departments	75908 INS GR VISION	75909 INS MGT LIFE	75910 INS MGT LTD	76500 TRIAL COSTS	76600 RETIRE BD	76800 LAFCO	880-910 SP DIST
BLDG USE CHARGE	0	0	0	14,121	0	0	0
EQUIPMENT USE CHARGE	0	0	0	0	0	0	0
10100 COUNTY EXECUTIVE	0	0	0	0	17,630	0	0
13000 HUMAN RESOURCES	0	0	0	0	20,479	0	33,744
19000 RISK MANAGEMENT	( 7,376)	( 817)	( 1,980)	0	47	0	709
RISK MANAGEMENT B	0	0	0	11,311	72	0	0
11000 AUD/CONTR A	3,106	781	590	5,717	14,213	1,209	163,247
AUDITOR-CONTROLLER B	0	0	0	0	11,826	0	101,915
16000 DPW BUILDING	0	0	0	76,223	0	0	0
12500 COUNTY COUNSEL	0	0	0	0	152,700	0	8,240
11500 ADMIN SVCS	252	0	0	( 8,212)	1,385	1,165	3,786
11100 REVENUE &	0	0	0	0	0	0	0
11400 TREASURER	0	0	0	0	( 890)	0	( 375)
10200 SPECIAL AUDITING	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>( 4,018)</b>	<b>( 36)</b>	<b>( 1,390)</b>	<b>99,160</b>	<b>217,462</b>	<b>2,374</b>	<b>311,266</b>
Roll Forward	( 15,234)	( 6,582)	( 9,669)	2,822	95,643	965	91,382
<b>Cost With Roll Forward</b>	<b>( 19,252)</b>	<b>( 6,618)</b>	<b>( 11,059)</b>	<b>101,982</b>	<b>313,105</b>	<b>3,339</b>	<b>402,648</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>( 19,252)</b>	<b>( 6,618)</b>	<b>( 11,059)</b>	<b>101,982</b>	<b>313,105</b>	<b>3,339</b>	<b>402,648</b>



**MERCED COUNTY**  
**Allocated Costs By Department**

Central Service Departments	91100 MCAG	91200 LAW LIBR	91500 VOLTA COMM	91800 YARTS-JPA	930-960 CAA	99832 COMM BLDGS	99833 SCHOOLS
BLDG USE CHARGE	0	134	0	0	0	707,610	0
EQUIPMENT USE CHARGE	0	0	0	0	0	0	0
10100 COUNTY EXECUTIVE	7,030	942	0	0	0	0	0
13000 HUMAN RESOURCES	0	539	0	0	0	0	0
19000 RISK MANAGEMENT	0	2	0	0	0	0	0
RISK MANAGEMENT B	0	1,117	0	0	0	63,572	0
11000 AUD/CONTR A	108	2,542	0	96	0	0	271,008
AUDITOR-CONTROLLER B	0	0	0	0	0	0	0
16000 DPW BUILDING	0	19,578	0	0	0	223,883	0
12500 COUNTY COUNSEL	97	79	0	0	0	0	0
11500 ADMIN SVCS	0	2,580	0	0	0	34,828	0
11100 REVENUE &	0	0	0	0	0	0	0
11400 TREASURER	( 125)	0	0	0	0	0	0
10200 SPECIAL AUDITING	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>7,110</b>	<b>27,513</b>	<b>0</b>	<b>96</b>	<b>0</b>	<b>1,029,893</b>	<b>271,008</b>
Roll Forward	919	1,387	( 1,144)	67	( 4,469)	849,921	114,011
<b>Cost With Roll Forward</b>	<b>8,029</b>	<b>28,900</b>	<b>( 1,144)</b>	<b>163</b>	<b>( 4,469)</b>	<b>1,879,814</b>	<b>385,019</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>8,029</b>	<b>28,900</b>	<b>( 1,144)</b>	<b>163</b>	<b>( 4,469)</b>	<b>1,879,814</b>	<b>385,019</b>



**MERCED COUNTY**  
**Allocated Costs By Department**

Central Service Departments	99834 CITIES	99835 TRST FUNDS	99839 ALL OTHERS	SubTotal	Direct Billed	Unallocated	Total
BLDG USE CHARGE	0	0	12,612	2,886,469 ✓	0	0	2,886,469
EQUIPMENT USE CHARGE	0	0	0	1,107,390 ✓	0	0	1,107,390
10100 COUNTY EXECUTIVE	0	0	0	1,994,959 ✓	7,508	594,339	2,596,806
13000 HUMAN RESOURCES	0	0	0	1,792,977 ✓	131,203	0	1,924,180
19000 RISK MANAGEMENT	0	0	0	371,159 ✓	810,844	0	1,182,003
RISK MANAGEMENT B	2,217	0	32,739	354,183 ✓	69,253	0	423,436
11000 AUD/CONTR A	0	0	0	2,602,775 ✓	8,806	818,136	3,429,717
AUDITOR-CONTROLLER B	0	0	0	221,137 ✓	0	0	221,137
16000 DPW BUILDING	16,136	0	209,217	1,906,773 ✓	3,075,410	0	4,982,183
12500 COUNTY COUNSEL	0	0	0	1,468,908 ✓	1,137,944	0	2,606,852
11500 ADMIN SVCS	0	0	316,455	1,009,071 ✓	1,363,004	0	2,372,075
11100 REVENUE &	0	0	0	315,759 ✓	0	3,731	319,490
11400 TREASURER	0	( 342,772)	0	257,885 ✓	13,635	10,502	282,022
10200 SPECIAL AUDITING	0	0	0	143,942 ✓	0	342,020	485,962
<b>Total Allocated</b>	<b>18,353</b>	<b>( 342,772)</b>	<b>571,023</b>	<b>16,433,387</b>	<b>6,617,607</b>	<b>1,768,728</b>	<b>24,819,722</b>
Roll Forward	( 11)	( 199,304)	181,203	3,017,423	0	0	3,017,423
<b>Cost With Roll Forward</b>	<b>18,342</b>	<b>( 542,076)</b>	<b>752,226</b>	<b>19,450,810</b>	<b>6,617,607</b>	<b>1,768,728</b>	<b>27,837,145</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>18,342</b>	<b>( 542,076)</b>	<b>752,226</b>	<b>19,450,810</b>	<b>6,617,607</b>	<b>1,768,728</b>	<b>27,837,145</b>

