



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Merced
Merced, California**

**Date: September 30, 2019
Filing Ref: MER20**

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 **2019-20**. 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 **Schedule A** (attached) are formally approved as actual costs for fiscal year **2017-18**, and as estimated costs for fiscal year **2019-20** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2019**, 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. County Counsel |
| 2. County Executive Office | 8. Administrative Services |
| 3. Human Resources | 9. Treasurer |
| 4. Risk Management | 10. Fleet Service Management (ISF) |
| 5. Auditor-Controller | 11. Administrative Services (ISF) |
| 6. Maintenance Services | 12. Insurance Pool (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 2019-20 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF MERCED

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Lisa Cardella-Presto

**SANDEEP SINGH, Manager
Local Government Policy Section
Local Govt Programs & Services Division**

Name

Auditor-Controller

Title

10-2-2019

10-4-2019

Date

Date

**Negotiated by Loc Trinh
Telephone (916) 445-2987**

cc: State and Federal Agencies

Attachment: Schedule A

MERCED COUNTY
Allocated Costs By Department

Central Service Departments	10000 BD OF SUPV	10110 ADVERTISING	10120 INDIGENT DEF	10130 AIRPORT LAND USE	10250 TAX BENE & ASSES	10260 GRAND JURY	10400 BD OF EQUAL
BLDG USE CHARGE	3,341	0	66	0	0	0	0
EQUIPMENT USE CHARGE	1,159	0	0	0	0	1,082	0
10100 COUNTY EXECUTIVE	131,365	0	0	0	0	0	0
13000 HUMAN RESOURCES	23,695	0	0	0	0	0	0
19000 RISK MANAGEMENT	0	0	0	0	0	0	0
RISK MANAGEMENT B	1,831	0	35	0	0	0	0
11000 AUD/CONTR A	9,897	75	3,668	0	349	1,581	482
AUDITOR-CONTROLLER B	611	0	0	0	0	0	0
16000 DPW BUILDING	45,976	0	910	0	0	0	0
12500 COUNTY COUNSEL	343,165	0	2,093	476	0	15,139	0
11500 ADMIN SVCS	22,364	0	400	0	0	0	92
11400 TREASURER	0	0	0	0	0	0	0
10200 SPECIAL AUDITING	0	0	0	0	0	0	0
Total Allocated	583,404	75	7,172	476	349	17,802	574
Roll Forward	(161,216)	(39)	1,055	(11,142)	33	12,020	(183)
Cost With Roll Forward	422,188	36	8,227	(10,666)	382	29,822	391
Adjustments	0	0	0	0	0	0	0
Proposed Costs	422,188	36	8,227	(10,666)	382	29,822	391



MERCED COUNTY
Allocated Costs By Department

Central Service Departments	11200 ASSESSOR	11300 TAX COLL	14000 REG OF VOTERS	14200 ELECTIONS	16100 DPW- ADMIN	16200 DPW CREEK PROJ	16300 DPW BLDG DIV
BLDG USE CHARGE	6,662	1,953	1,148	2,494	100	0	1,401
EQUIPMENT USE CHARGE	3,282	0	1,552	52,211	0	0	7,241
10100 COUNTY EXECUTIVE	24,770	4,921	6,298	4,132	24,145	0	7,108
13000 HUMAN RESOURCES	32,388	10,981	2,773	22,534	40,659	0	7,585
19000 RISK MANAGEMENT	329	78	64	86	65	0	118
RISK MANAGEMENT B	3,774	1,069	659	1,356	1,258	0	825
11000 AUD/CONTR A	23,881	12,258	6,861	16,192	40,124	782	19,724
AUDITOR-CONTROLLER B	0	0	0	0	611	0	0
16000 DPW BUILDING	91,660	26,869	15,788	34,321	18,144	0	19,284
12500 COUNTY COUNSEL	21,696	11,149	947	37,828	115,121	0	12,169
11500 ADMIN SVCS	49,632	13,561	9,850	46,617	168	258	355
11400 TREASURER	0	229,548	0	0	0	0	(40)
10200 SPECIAL AUDITING	0	0	0	0	0	0	0
Total Allocated	258,074	312,387	45,940	217,771	240,395	1,040	75,770
Roll Forward	(34,703)	(491,271)	(4,584)	130,133	6,115	(370)	16,143
Cost With Roll Forward	223,371	(178,884)	41,356	347,904	246,510	670	91,913
Adjustments	0	0	0	0	0	0	0
Proposed Costs	223,371	(178,884)	41,356	347,904	246,510	670	91,913



MERCED COUNTY
Allocated Costs By Department

Central Service Departments	16400 DPW-REC DIV	16500 DPW-PARKS	17000 CAP IMPR	17200 CP CORREC FACILITY	17300 CP MH FACILITY	17500 CP FIRE FACILITY	17600 CP LONG TERM FACILITIES
BLDG USE CHARGE	0	40,207	0	0	0	0	0
EQUIPMENT USE CHARGE	187	9,797	0	0	0	0	0
10100 COUNTY EXECUTIVE	2,167	21,498	8,233	0	0	0	0
13000 HUMAN RESOURCES	474	15,536	0	0	0	0	0
19000 RISK MANAGEMENT	14	412	0	0	0	0	0
RISK MANAGEMENT B	29	5,062	0	0	0	0	0
11000 AUD/CONTR A	3,753	31,973	6,821	563	1,637	68	325
AUDITOR-CONTROLLER B	0	0	0	0	0	0	0
16000 DPW BUILDING	0	7,225	0	0	0	0	0
12500 COUNTY COUNSEL	90	1,580	0	0	0	0	0
11500 ADMIN SVCS	0	10,619	16,734	0	773	0	0
11400 TREASURER	0	(40)	0	0	0	0	0
10200 SPECIAL AUDITING	0	0	0	0	0	0	0
Total Allocated	6,714	143,869	31,788	563	2,410	68	325
Roll Forward	(1,433)	19,658	9,133	221	(1,503)	13	230
Cost With Roll Forward	5,281	163,527	40,921	784	907	81	555
Adjustments	0	0	0	0	0	0	0
Proposed Costs	5,281	163,527	40,921	784	907	81	555



MERCED COUNTY
Allocated Costs By Department

Central Service Departments	17700 CP EMER OP CTR	17900 CP ENERGY RETRO	18100 SPG FAIR	18200 COM AV-EC-DEV	20000 CNTY COURT OPER	20100 CHILD SUPPORT	20400 DIST ATTNY
BLDG USE CHARGE	0	0	0	1	0	0	377,801
EQUIPMENT USE CHARGE	0	0	0	0	0	0	45,802
10100 COUNTY EXECUTIVE	0	0	14,971	15,920	0	55,705	70,760
13000 HUMAN RESOURCES	0	0	31,398	19,343	0	55,753	77,041
19000 RISK MANAGEMENT	0	0	234	78	0	918	1,212
RISK MANAGEMENT B	0	0	10,373	60	0	725	11,062
11000 AUD/CONTR A	68	321	20,096	9,396	113	55,641	84,957
AUDITOR-CONTROLLER B	0	0	1,160	0	0	611	0
16000 DPW BUILDING	0	0	0	10	0	253	69,784
12500 COUNTY COUNSEL	0	0	28,140	77,400	29,784	2,728	35,214
11500 ADMIN SVCS	0	0	2,365	3,300	0	21,955	10,235
11400 TREASURER	0	0	(180)	(280)	0	(975)	0
10200 SPECIAL AUDITING	0	0	0	8	0	7,038	1,001
Total Allocated	68	321	108,557	125,236	29,897	200,352	784,869
Roll Forward	(280)	0	8,825	43,678	0	(1,536)	57,680
Cost With Roll Forward	(212)	321	117,382	168,914	29,897	198,816	842,549
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(212)	321	117,382	168,914	29,897	198,816	842,549



MERCED COUNTY
Allocated Costs By Department

Central Service Departments	20600 PUBLIC DEF	22100 SHERIFF	23000 SHRF CORRECTIONS	23100 SHRF INMATE WELFARE	23300 JUV HALL	23400 PROBATION	23700 STATE INST
BLDG USE CHARGE	3,155	4,234	890,628	0	2,807	13,629	0
EQUIPMENT USE CHARGE	7,908	607,074	80,469	0	15,498	22,745	0
10100 COUNTY EXECUTIVE	21,307	184,194	84,085	1,502	39,500	89,564	0
13000 HUMAN RESOURCES	24,842	133,052	113,615	803	72,983	83,471	0
19000 RISK MANAGEMENT	375	2,762	1,660	31	758	667	0
RISK MANAGEMENT B	1,626	57,182	26,604	20	21,030	3,716	0
11000 AUD/CONTR A	23,815	154,000	89,737	4,220	45,446	74,958	567
AUDITOR-CONTROLLER B	0	611	0	0	0	0	0
16000 DPW BUILDING	45,019	1,815	48,116	0	(52,421)	(61,362)	0
12500 COUNTY COUNSEL	7,458	61,791	27,771	421	0	37,117	0
11500 ADMIN SVCS	28,348	11,211	6,205	1,501	9,268	31,525	0
11400 TREASURER	0	(280)	0	0	0	0	0
10200 SPECIAL AUDITING	0	161	0	0	0	563	0
Total Allocated	163,853	1,217,807	1,368,890	8,498	154,869	296,593	567
Roll Forward	(84,733)	(49,650)	16,483	945	111,668	(114,278)	389
Cost With Roll Forward	79,120	1,168,157	1,385,373	9,443	266,537	182,315	956
Adjustments	0	0	0	0	0	0	0
Proposed Costs	79,120	1,168,157	1,385,373	9,443	266,537	182,315	956



MERCED COUNTY
Allocated Costs By Department

Central Service Departments	24000 CORONER	25000 FIRE DEPT	25100 EMER SVCS	27000 AG COMM	27100 SPEC PEST CONTR	27200 SLR WGT & MEAS	28000 RECORDER
BLDG USE CHARGE	5,334	505	0	12,327	0	1,459	2,055
EQUIPMENT USE CHARGE	13,643	0	0	4,925	0	28,045	90,035
10100 COUNTY EXECUTIVE	4,565	32,573	7,127	20,342	2,232	2,370	7,339
13000 HUMAN RESOURCES	10,606	10,345	0	21,904	0	6,179	13,516
19000 RISK MANAGEMENT	79	497	0	327	0	34	126
RISK MANAGEMENT B	316	8,987	0	1,054	0	32	1,170
11000 AUD/CONTR A	8,485	57,624	1,671	23,480	1,011	4,622	25,797
AUDITOR-CONTROLLER B	0	0	0	0	0	0	2,314
16000 DPW BUILDING	35,294	23,531	432	39,896	0	0	28,273
12500 COUNTY COUNSEL	9,350	7,345	2,928	5,764	0	0	19,870
11500 ADMIN SVCS	2,835	39,734	1,288	19,209	1,288	397	25,273
11400 TREASURER	0	(40)	0	(40)	0	0	(120)
10200 SPECIAL AUDITING	0	378	228	277	0	0	0
Total Allocated	90,507	181,479	13,674	149,465	4,531	43,138	215,648
Roll Forward	655	(14,736)	(110,095)	(51,994)	1,767	20,384	41,988
Cost With Roll Forward	91,162	166,743	(96,421)	97,471	6,298	63,522	257,636
Adjustments	0	0	0	0	0	0	0
Proposed Costs	91,162	166,743	(96,421)	97,471	6,298	63,522	257,636



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	29100 WATER RESOURCES
BLDG USE CHARGE	0	0	0	2,838	270,148	0	0
EQUIPMENT USE CHARGE	0	0	0	19,128	17,391	0	0
10100 COUNTY EXECUTIVE	0	0	0	11,472	15,026	0	751
13000 HUMAN RESOURCES	0	0	0	6,814	14,996	0	443
19000 RISK MANAGEMENT	0	0	0	190	294	0	0
RISK MANAGEMENT B	0	0	0	1,631	7,447	0	10
11000 AUD/CONTR A	925	337	309	28,896	23,886	73	810
AUDITOR-CONTROLLER B	0	0	0	1,194	0	0	0
16000 DPW BUILDING	0	0	0	39,050	163,768	0	0
12500 COUNTY COUNSEL	0	0	0	88,745	11,528	0	0
11500 ADMIN SVCS	258	0	0	20,106	12,418	515	773
11400 TREASURER	0	0	0	0	(80)	0	0
10200 SPECIAL AUDITING	0	0	0	0	0	0	0
Total Allocated	1,183	337	309	220,064	536,822	588	2,787
Roll Forward	267	77	62	(96,743)	2,166	286	0
Cost With Roll Forward	1,450	414	371	123,321	538,988	874	2,787
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,450	414	371	123,321	538,988	874	2,787



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	304	202	21,459	8,693	10,092	10,193	8,394
EQUIPMENT USE CHARGE	5,336	0	1,066	2,351	36,694	2,629	0
10100 COUNTY EXECUTIVE	751	40,251	16,043	4,196	4,621	12,980	4,634
13000 HUMAN RESOURCES	5,754	37,358	78,864	1,845	2,012	6,384	2,088
19000 RISK MANAGEMENT	15	682	185	57	51	213	67
RISK MANAGEMENT B	169	8,565	1,456	559	645	762	547
11000 AUD/CONTR A	2,909	95,029	64,658	11,892	15,820	49,096	13,906
AUDITOR-CONTROLLER B	0	0	6,205	0	0	0	0
16000 DPW BUILDING	4,186	28,611	(2,260)	(915)	(1,063)	(1,075)	(885)
12500 COUNTY COUNSEL	2,061	2,232	111,810	0	0	0	0
11500 ADMIN SVCS	5,412	48,715	6,722	(1,550)	1,031	(529)	(1,497)
11400 TREASURER	0	0	0	0	0	0	0
10200 SPECIAL AUDITING	0	4,954	202	0	438	1,278	633
Total Allocated	26,897	266,599	306,410	27,128	70,341	81,931	27,887
Roll Forward	(5,846)	3,193	75,111	(5,957)	(41,500)	(2,867)	8,413
Cost With Roll Forward	21,051	269,792	381,521	21,171	28,841	79,064	36,300
Adjustments	0	0	0	0	0	0	0
Proposed Costs	21,051	269,792	381,521	21,171	28,841	79,064	36,300



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	40600 FIRST FIVE
BLDG USE CHARGE	6,101	16,379	17,000	10,814	14,921	14,131	9,796
EQUIPMENT USE CHARGE	0	5,352	2,129	0	1,662	0	0
10100 COUNTY EXECUTIVE	1,222	7,764	15,672	9,358	2,652	11,722	3,385
13000 HUMAN RESOURCES	394	3,404	14,866	4,463	786	5,568	10,346
19000 RISK MANAGEMENT	15	123	243	112	31	190	29
RISK MANAGEMENT B	370	1,053	1,194	750	899	975	611
11000 AUD/CONTR A	3,597	23,850	48,955	34,464	7,037	35,677	15,304
AUDITOR-CONTROLLER B	0	0	0	0	0	0	8,425
16000 DPW BUILDING	(643)	(1,726)	(1,791)	(1,139)	(1,572)	(1,489)	(1,033)
12500 COUNTY COUNSEL	0	0	49,297	0	0	0	12,535
11500 ADMIN SVCS	(574)	(347)	10	7,598	(857)	(1,747)	8,551
11400 TREASURER	0	0	(340)	0	0	0	0
10200 SPECIAL AUDITING	0	330	0	2,435	0	1,620	0
Total Allocated	10,482	56,182	147,235	68,855	25,559	66,647	67,949
Roll Forward	136	(21,135)	(44,393)	(62,538)	(36,463)	(1,221)	12,406
Cost With Roll Forward	10,618	35,047	102,842	6,317	(10,904)	65,426	80,355
Adjustments	0	0	0	0	0	0	0
Proposed Costs	10,618	35,047	102,842	6,317	(10,904)	65,426	80,355



MERCED COUNTY
Allocated Costs By Department

Central Service Departments	41500 BEHAV HEALTH & RECOVERY SVS	49500 MAP	50000/51000 HSA	50500 IHSS	53000 AID TO INDIGENT	54000 AAA	55000 DEPT WRKFRC INVST
BLDG USE CHARGE	218,534	0	13,471	0	0	6,149	0
EQUIPMENT USE CHARGE	0	0	0	0	0	1,614	0
10100 COUNTY EXECUTIVE	281,547	0	574,632	1,502	0	8,756	38,340
13000 HUMAN RESOURCES	216,218	0	412,182	843	0	6,912	60,645
19000 RISK MANAGEMENT	3,646	0	8,347	15	0	151	540
RISK MANAGEMENT B	42,303	0	27,507	20	0	1,248	857
11000 AUD/CONTR A	273,953	2,539	555,378	3,950	2,226	26,309	49,644
AUDITOR-CONTROLLER B	7,761	0	9,409	0	0	0	0
16000 DPW BUILDING	84,188	0	66,123	0	0	16,861	0
12500 COUNTY COUNSEL	17,394	0	3,155	0	0	6,029	34,246
11500 ADMIN SVCS	54,176	0	(183,518)	1,030	0	19,869	14,151
11400 TREASURER	(160)	0	(580)	0	0	0	0
10200 SPECIAL AUDITING	5,691	0	114,721	128	0	1,177	7,125
Total Allocated	1,205,251	2,539	1,600,827	7,488	2,226	95,075	205,548
Roll Forward	(15,902)	(1,141)	112,062	11,425	373	58,792	81,925
Cost With Roll Forward	1,189,349	1,398	1,712,889	18,913	2,599	153,867	287,473
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,189,349	1,398	1,712,889	18,913	2,599	153,867	287,473



MERCED COUNTY
Allocated Costs By Department

Central Service Departments	60000 LIBRARY	61000 COOP EXT	71000 INT-TRANS & OTHER	71100 DBT SV JUV HALL 2013	71200 DBT SV JV HALL	71300 DBT SVS JUSTICE FACILITY	71400 DS-MH FACILITY
BLDG USE CHARGE	33,114	11,843	0	0	0	0	0
EQUIPMENT USE CHARGE	10,110	447	0	0	0	0	0
10100 COUNTY EXECUTIVE	34,426	3,447	0	0	0	0	0
13000 HUMAN RESOURCES	64,600	11,469	0	0	0	0	0
19000 RISK MANAGEMENT	589	45	0	0	0	0	0
RISK MANAGEMENT B	31,334	1,913	0	0	0	0	0
11000 AUD/CONTR A	37,270	4,454	248	300	0	196	76
AUDITOR-CONTROLLER B	0	0	0	0	0	0	0
16000 DPW BUILDING	101,542	60,426	0	0	0	0	0
12500 COUNTY COUNSEL	6,239	0	0	0	0	0	0
11500 ADMIN SVCS	15,689	25,338	0	0	0	0	0
11400 TREASURER	0	0	0	0	0	0	0
10200 SPECIAL AUDITING	17	0	0	0	0	0	0
Total Allocated	334,930	119,382	248	300	0	196	76
Roll Forward	(58,850)	1,278	(320)	(111)	0	(454)	0
Cost With Roll Forward	276,080	120,660	(72)	189	0	(258)	76
Adjustments	0	0	0	0	0	0	0
Proposed Costs	276,080	120,660	(72)	189	0	(258)	76



MERCED COUNTY
Allocated Costs By Department

Central Service Departments	71500 DBT SVS DAIRY LOAN	71600 DBT SV ENERGY RETROFIT	71900 DBT SVS PENSION OBLIG	75000 MEDICAL FAC LEASE	75100 CASTLE WATER & SEWER	75200 CASTLE ARPT DEV CTR	75500 FLEET SVC
BLDG USE CHARGE	0	0	0	0	0	0	0
EQUIPMENT USE CHARGE	0	0	0	0	0	8,500	0
10100 COUNTY EXECUTIVE	0	0	0	0	0	20,495	4,218
13000 HUMAN RESOURCES	0	0	0	0	0	3,473	3,285
19000 RISK MANAGEMENT	0	0	0	0	0	97	72
RISK MANAGEMENT B	0	0	0	0	0	15,830	567
11000 AUD/CONTR A	158	73	0	68	2,398	20,058	41,825
AUDITOR-CONTROLLER B	0	0	0	0	0	0	0
16000 DPW BUILDING	0	0	0	0	0	4,429	1,930
12500 COUNTY COUNSEL	0	0	0	0	0	2,025	0
11500 ADMIN SVCS	515	0	0	0	3,604	14,568	14,435
11400 TREASURER	0	0	0	0	0	0	0
10200 SPECIAL AUDITING	0	0	0	0	0	297	0
Total Allocated	673	73	0	68	6,002	89,772	66,332
Roll Forward	148	0	(505)	(242)	(2,329)	(3,794)	2,395
Cost With Roll Forward	821	73	(505)	(174)	3,673	85,978	68,727
Adjustments	0	0	0	0	0	0	0
Proposed Costs	821	73	(505)	(174)	3,673	85,978	68,727



MERCED COUNTY
Allocated Costs By Department

Central Service Departments	75600 ADMIN SVC -INFO	75901 INS AUTO PHY	75902 INS MED MALP	75903 INS WK COMP	75904 INS GEN LIAB	75905 INS DENTAL	75906 INS GR LIFE
BLDG USE CHARGE	6,129	0	0	0	0	0	0
EQUIPMENT USE CHARGE	0	0	0	0	0	0	0
10100 COUNTY EXECUTIVE	58,354	0	0	0	0	0	0
13000 HUMAN RESOURCES	28,778	0	0	0	0	0	0
19000 RISK MANAGEMENT	489	9,221	750	116,275	129,475	15,393	2,566
RISK MANAGEMENT B	3,610	0	0	0	0	0	0
11000 AUD/CONTR A	68,590	2,521	80	8,679	3,273	2,565	1,036
AUDITOR-CONTROLLER B	0	0	0	0	0	0	0
16000 DPW BUILDING	84,336	0	0	0	0	0	0
12500 COUNTY COUNSEL	2,831	0	0	0	0	0	0
11500 ADMIN SVCS	61,173	258	0	515	773	1,803	0
11400 TREASURER	0	0	0	0	0	0	0
10200 SPECIAL AUDITING	0	0	0	0	0	0	0
Total Allocated	314,290	12,000	830	125,469	133,521	19,761	3,602
Roll Forward	2,340	(5,465)	(1,279)	4,091	(76,057)	25,915	2,165
Cost With Roll Forward	316,630	6,535	(449)	129,560	57,464	45,676	5,767
Adjustments	0	0	0	0	0	0	0
Proposed Costs	316,630	6,535	(449)	129,560	57,464	45,676	5,767



MERCED COUNTY
Allocated Costs By Department

Central Service Departments	75907 INS GR HLTH	75908 INS GR VISION	75909 INS MGT LIFE	75910 INS MGT LTD	76500 TRIAL COURTS	76600 RETIREMENT	76700 LAW LIBR
BLDG USE CHARGE	0	0	0	0	280	0	117
EQUIPMENT USE CHARGE	0	0	0	0	0	0	0
10100 COUNTY EXECUTIVE	0	0	0	0	0	8,094	722
13000 HUMAN RESOURCES	0	0	0	0	0	17,780	378
19000 RISK MANAGEMENT	233,465	5,131	2,134	8,030	0	78	3
RISK MANAGEMENT B	0	0	0	0	2,045	76	407
11000 AUD/CONTR A	3,945	2,099	780	646	78	16,885	8,519
AUDITOR-CONTROLLER B	0	0	0	0	0	5,546	0
16000 DPW BUILDING	0	0	0	0	35,872	0	7,846
12500 COUNTY COUNSEL	0	0	0	0	0	134,316	261
11500 ADMIN SVCS	515	1,545	0	0	23,020	885	4,109
11400 TREASURER	0	0	0	0	0	(1,000)	0
10200 SPECIAL AUDITING	0	0	0	0	0	0	0
Total Allocated	237,925	8,775	2,914	8,676	61,295	182,660	22,362
Roll Forward	191,952	12,793	2,950	10,066	(37,865)	(34,802)	(5,151)
Cost With Roll Forward	429,877	21,568	5,864	18,742	23,430	147,858	17,211
Adjustments	0	0	0	0	0	0	0
Proposed Costs	429,877	21,568	5,864	18,742	23,430	147,858	17,211



MERCED COUNTY
Allocated Costs By Department

Central Service Departments	76800 LAFCO	880-910 SP DIST	91100 MCAG	91800 YARTS-JPA	91900 TRANSIT-JPA	92000 RWMA-JPA	99832 COMM BLDGS
BLDG USE CHARGE	0	0	0	0	0	0	48,118
EQUIPMENT USE CHARGE	0	0	0	0	0	0	0
10100 COUNTY EXECUTIVE	0	56,750	3,178	0	0	0	0
13000 HUMAN RESOURCES	0	29,716	0	0	0	0	0
19000 RISK MANAGEMENT	0	1,170	0	0	0	0	0
RISK MANAGEMENT B	0	0	0	0	169	0	14,341
11000 AUD/CONTR A	1,828	234,178	35	2,973	1	0	0
AUDITOR-CONTROLLER B	0	165,425	387	0	0	0	0
16000 DPW BUILDING	0	0	0	0	1,397	0	125,817
12500 COUNTY COUNSEL	0	7,189	268	0	0	0	0
11500 ADMIN SVCS	2,925	5,664	0	0	0	0	8,923
11400 TREASURER	0	0	(75)	0	0	0	0
10200 SPECIAL AUDITING	0	0	0	0	0	0	0
Total Allocated	4,753	500,092	3,793	2,973	1,567	0	197,199
Roll Forward	2,379	188,826	(3,317)	2,877	(5,046)	(3,429)	(832,694)
Cost With Roll Forward	7,132	688,918	476	5,850	(3,479)	(3,429)	(635,495)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	7,132	688,918	476	5,850	(3,479)	(3,429)	(635,495)



MERCED COUNTY
Allocated Costs By Department

Central Service Departments	99833 SCHOOLS	99834 CITIES	99835 TRST FUNDS	99839 ALL OTHERS	SubTotal	Direct Billed	Unallocated
BLDG USE CHARGE	0	0	0	638,387	2,768,914	0	0
EQUIPMENT USE CHARGE	0	0	0	0	1,107,064	0	0
10100 COUNTY EXECUTIVE	0	0	0	0	2,145,654	1,882	412,925
13000 HUMAN RESOURCES	0	0	0	0	1,884,140	126,668	10,755
19000 RISK MANAGEMENT	0	0	0	0	551,103	763,437	0
RISK MANAGEMENT B	0	134	0	67,317	397,176	83,125	0
11000 AUD/CONTR A	137,439	0	0	0	2,861,742	5,584	1,747,652
AUDITOR-CONTROLLER B	0	0	0	0	210,270	0	0
16000 DPW BUILDING	0	0	0	217,025	1,466,633	3,513,134	0
12500 COUNTY COUNSEL	0	0	0	0	1,406,695	1,375,379	0
11500 ADMIN SVCS	0	0	0	349,357	933,690	1,596,985	0
11400 TREASURER	0	0	(60,697)	0	164,621	10,250	2,306
10200 SPECIAL AUDITING	0	0	0	0	150,700	0	358,077
Total Allocated	137,439	134	(60,697)	1,272,086	16,048,402	7,476,444	2,531,715
Roll Forward	(133,569)	(18,219)	282,075	701,063	(393,727)	0	0
Cost With Roll Forward	3,870	(18,085)	221,378	1,973,149	15,654,675	7,476,444	2,531,715
Adjustments	0	0	0	0	0	0	0
Proposed Costs	3,870	(18,085)	221,378	1,973,149	15,654,675	7,476,444	2,531,715



MERCED COUNTY
Allocated Costs By Department

Central Service Departments	Total
BLDG USE CHARGE	2,768,914
EQUIPMENT USE CHARGE	1,107,064
10100 COUNTY EXECUTIVE	2,560,461
13000 HUMAN RESOURCES	2,021,563
19000 RISK MANAGEMENT	1,314,540
RISK MANAGEMENT B	480,301
11000 AUD/CONTR A	4,614,978
AUDITOR-CONTROLLER B	210,270
16000 DPW BUILDING	4,979,767
12500 COUNTY COUNSEL	2,782,074
11500 ADMIN SVCS	2,530,675
11400 TREASURER	177,177
10200 SPECIAL AUDITING	508,777
Total Allocated	<u>26,056,561</u>
Roll Forward	(393,727)
Cost With Roll Forward	<u>25,662,834</u>
Adjustments	0
Proposed Costs	<u><u>25,662,834</u></u>

