



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

County of Merced
Merced, California

Date: November 5, 2020
Filing Ref: MER21

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 **2020-21**. 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 **2018-19**, and as estimated costs for fiscal year **2020-21** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2020**, 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 | 8. County Counsel |
| 2. County Executive | 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. DPW Building 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 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 2020-21 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

11-6-2020

Date

11-6-2020

Date

**Negotiated by Kirsten Ford
Telephone (916) 327-9496**

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	4,955	0	98	0	0	0	0
EQUIPMENT USE CHARGE	1,750	0	0	0	0	1,082	0
10100 COUNTY EXECUTIVE	196,860	0	0	0	0	0	0
13000 HUMAN RESOURCES	13,270	0	0	0	0	0	0
19000 RISK MANAGEMENT	0	0	0	0	0	0	0
RISK MANAGEMENT B	1,928	0	37	0	0	0	0
11000 AUD/CONTR A	10,871	87	2,997	28	1,014	1,744	624
AUDITOR-CONTROLLER B	0	0	0	0	0	0	0
16000 DPW BUILDING	41,022	0	806	0	0	0	0
12500 COUNTY COUNSEL	364,948	0	2,182	0	0	13,734	0
11500 ADMIN SVCS	26,852	0	488	0	0	0	91
11400 TREASURER	0	0	0	0	0	0	0
10200 SPECIAL AUDITING	0	0	0	0	0	0	0
Total Allocated	662,456	87	6,608	28	1,014	16,560	715
Roll Forward	24,977	(18)	(17,891)	(280)	529	8,275	(128)
Cost With Roll Forward	687,433	69	(11,283)	(252)	1,543	24,835	587
Adjustments	0	0	0	0	0	0	0
Proposed Costs	687,433	69	(11,283)	(252)	1,543	24,835	587



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	9,896	2,886	4,116	632	4,047	0	2,071
EQUIPMENT USE CHARGE	1,485	0	0	82,915	0	0	5,772
10100 COUNTY EXECUTIVE	22,250	4,067	7,537	6,202	21,775	0	5,424
13000 HUMAN RESOURCES	36,434	11,258	5,248	17,925	36,291	0	8,721
19000 RISK MANAGEMENT	728	163	205	0	142	0	219
RISK MANAGEMENT B	3,913	1,089	899	2,330	1,288	0	785
11000 AUD/CONTR A	21,774	15,609	8,005	18,363	42,924	1,045	9,089
AUDITOR-CONTROLLER B	0	0	0	0	0	0	0
16000 DPW BUILDING	82,058	23,803	19,576	10,579	32,569	0	17,083
12500 COUNTY COUNSEL	43,525	12,346	3,001	41,729	83,084	0	2,575
11500 ADMIN SVCS	53,862	16,546	20,944	5,359	2,418	1,652	8,585
11400 TREASURER	0	263,597	0	0	0	0	0
10200 SPECIAL AUDITING	0	0	30	0	0	0	0
Total Allocated	275,925	351,364	69,561	186,034	224,538	2,697	60,324
Roll Forward	(35,238)	4,851	17,026	79,434	(85,896)	1,467	(18,008)
Cost With Roll Forward	240,687	356,215	86,587	265,468	138,642	4,164	42,316
Adjustments	0	0	0	0	0	0	0
Proposed Costs	240,687	356,215	86,587	265,468	138,642	4,164	42,316



MERCED COUNTY
Allocated Costs By Department

Central Service Departments	16400 DPW-REC DIV	16500 DPW-PARKS	16600 DPW- SPECIAL REC DIVISION	17000 CAP IMPR	17200 CP CORREC FACILITY	17300 CP MH FACILITY	17500 CP FIRE FACILITY
BLDG USE CHARGE	0	37,054	0	0	0	0	0
EQUIPMENT USE CHARGE	1,020	17,426	1,044	0	0	0	0
10100 COUNTY EXECUTIVE	2,092	18,095	0	11,799	0	0	0
13000 HUMAN RESOURCES	1,908	18,007	0	0	0	0	0
19000 RISK MANAGEMENT	0	427	0	0	0	0	0
RISK MANAGEMENT B	2	5,370	0	0	0	0	0
11000 AUD/CONTR A	3,449	32,858	342	10,613	594	745	163
AUDITOR-CONTROLLER B	0	17,769	0	0	0	0	0
16000 DPW BUILDING	0	10,930	0	0	0	0	0
12500 COUNTY COUNSEL	1,678	192	0	0	0	0	0
11500 ADMIN SVCS	3	20,682	0	12,976	0	472	0
11400 TREASURER	0	(163)	0	0	0	0	0
10200 SPECIAL AUDITING	0	0	0	0	0	0	0
Total Allocated	10,152	178,647	1,386	35,388	594	1,217	163
Roll Forward	1,214	38,892	(187)	15,253	(310)	(3,694)	(20)
Cost With Roll Forward	11,366	217,539	1,199	50,641	284	(2,477)	143
Adjustments	0	0	0	0	0	0	0
Proposed Costs	11,366	217,539	1,199	50,641	284	(2,477)	143



MERCED COUNTY
Allocated Costs By Department

Central Service Departments	17600 CP LONG TERM FACILITIES	17700 CP EMER OP CTR	17900 CP ENERGY RETRO	18100 SPG FAIR	18200 COM AV-EC-DEV	20000 CNTY COURT OPER	20100 CHILD SUPPORT
BLDG USE CHARGE	0	0	0	0	1	0	0
EQUIPMENT USE CHARGE	0	0	0	0	0	0	0
10100 COUNTY EXECUTIVE	0	0	0	48,736	19,729	0	48,310
13000 HUMAN RESOURCES	0	0	0	36,495	17,594	0	60,749
19000 RISK MANAGEMENT	0	0	0	36	109	0	2,128
RISK MANAGEMENT B	0	0	0	11,954	3	0	39
11000 AUD/CONTR A	435	109	322	20,957	12,884	1,010	53,680
AUDITOR-CONTROLLER B	0	0	0	14,902	0	0	6,268
16000 DPW BUILDING	0	0	0	554	9	0	0
12500 COUNTY COUNSEL	0	0	0	36,703	47,734	28,093	4,833
11500 ADMIN SVCS	0	0	0	2,850	4,107	0	26,387
11400 TREASURER	0	0	0	(190)	(291)	0	(813)
10200 SPECIAL AUDITING	0	0	0	0	5	0	6,614
Total Allocated	435	109	322	172,997	101,884	29,103	208,195
Roll Forward	206	(87)	68	63,430	6,551	(12,094)	(27,268)
Cost With Roll Forward	641	22	390	236,427	108,435	17,009	180,927
Adjustments	0	0	0	0	0	0	0
Proposed Costs	641	22	390	236,427	108,435	17,009	180,927



MERCED COUNTY
Allocated Costs By Department

Central Service Departments	20400 DIST ATTN	20600 PUBLIC DEF	22100 SHERIFF	23000 SHRF CORRECTIONS	23100 SHRF INMATE WELFARE	23300 JUV HALL	23400 PROBATION
BLDG USE CHARGE	373,801	2,913	8,036	910,734	0	40,849	12,952
EQUIPMENT USE CHARGE	42,220	5,311	576,420	102,907	0	14,114	16,082
10100 COUNTY EXECUTIVE	58,199	19,613	136,411	74,932	1,264	33,271	63,367
13000 HUMAN RESOURCES	78,939	33,786	145,578	117,508	1,218	59,532	84,400
19000 RISK MANAGEMENT	1,288	148	4,233	3,407	73	1,555	2,525
RISK MANAGEMENT B	11,411	1,532	18,712	29,250	1	24,121	3,201
11000 AUD/CONTR A	82,889	22,365	152,257	84,306	4,331	43,176	72,659
AUDITOR-CONTROLLER B	0	0	25,239	0	0	0	0
16000 DPW BUILDING	94,488	41,096	5,361	157,639	0	35,664	13,593
12500 COUNTY COUNSEL	15,686	5,223	78,944	18,862	0	0	32,907
11500 ADMIN SVCS	(1,084)	20,782	19,700	20,347	2,585	4,814	20,399
11400 TREASURER	0	0	(197)	0	0	0	0
10200 SPECIAL AUDITING	832	0	95	0	0	0	522
Total Allocated	758,669	152,769	1,170,789	1,519,892	9,472	257,096	322,607
Roll Forward	22,149	(21,266)	(28,904)	170,916	(495)	(18,325)	(66,421)
Cost With Roll Forward	780,818	131,503	1,141,885	1,690,808	8,977	238,771	256,186
Adjustments	0	0	0	0	0	0	0
Proposed Costs	780,818	131,503	1,141,885	1,690,808	8,977	238,771	256,186



MERCED COUNTY
Allocated Costs By Department

Central Service Departments	23700 STATE INST	24000 CORONER	25000 FIRE DEPT	25100 EMER SVCS	27000 AG COMM	27100 SPEC PEST CONTR	27200 SLR WGHT & MEAS
BLDG USE CHARGE	0	7,188	746	0	11,270	0	1,320
EQUIPMENT USE CHARGE	0	13,643	0	0	2,201	0	28,045
10100 COUNTY EXECUTIVE	0	4,694	35,062	12,750	17,753	0	2,432
13000 HUMAN RESOURCES	0	8,884	23,510	0	25,253	0	5,899
19000 RISK MANAGEMENT	0	146	242	0	670	0	104
RISK MANAGEMENT B	0	290	9,719	0	925	0	2
11000 AUD/CONTR A	232	8,656	71,517	3,291	23,332	1,256	5,163
AUDITOR-CONTROLLER B	0	0	0	0	0	0	0
16000 DPW BUILDING	0	41,976	20,746	0	67,018	0	0
12500 COUNTY COUNSEL	0	11,820	8,234	9,113	7,733	0	0
11500 ADMIN SVCS	0	2,659	33,805	1,652	21,687	1,887	472
11400 TREASURER	0	0	(108)	0	(54)	0	0
10200 SPECIAL AUDITING	0	0	507	0	461	0	0
Total Allocated	232	99,956	203,980	26,806	178,249	3,143	43,437
Roll Forward	25	4,521	20,230	(28,676)	19,008	81	(2,728)
Cost With Roll Forward	257	104,477	224,210	(1,870)	197,257	3,224	40,709
Adjustments	0	0	0	0	0	0	0
Proposed Costs	257	104,477	224,210	(1,870)	197,257	3,224	40,709



MERCED COUNTY
Allocated Costs By Department

Central Service Departments	27300 BLDG DIV-PERMIT FEE	28000 RECORDER	28200 AFFORDABLE HOUSING	28300 EAST F&G	28400 LB SPORTS	28500 PLANNING	28700 ANIMAL CONTROL
BLDG USE CHARGE	0	3,088	0	0	0	4,194	266,104
EQUIPMENT USE CHARGE	0	79,347	0	0	0	1,235	16,789
10100 COUNTY EXECUTIVE	0	5,910	0	0	0	9,168	12,282
13000 HUMAN RESOURCES	0	14,005	0	0	0	9,203	22,752
19000 RISK MANAGEMENT	0	287	0	0	0	383	467
RISK MANAGEMENT B	0	1,338	0	0	0	1,588	8,125
11000 AUD/CONTR A	0	34,911	733	1,061	1,127	35,958	22,413
AUDITOR-CONTROLLER B	0	6,902	0	0	0	0	0
16000 DPW BUILDING	0	25,907	0	0	0	34,591	159,534
12500 COUNTY COUNSEL	0	7,051	0	0	0	96,860	12,773
11500 ADMIN SVCS	0	23,953	0	0	0	26,425	9,157
11400 TREASURER	0	(54)	0	0	0	0	(163)
10200 SPECIAL AUDITING	0	0	0	0	0	0	0
Total Allocated	0	202,645	733	1,061	1,127	219,605	530,233
Roll Forward	0	(35,624)	(2,497)	607	673	(66,940)	25,311
Cost With Roll Forward	0	167,021	(1,764)	1,668	1,800	152,665	555,544
Adjustments	0	0	0	0	0	0	0
Proposed Costs	0	167,021	(1,764)	1,668	1,800	152,665	555,544



MERCED COUNTY
Allocated Costs By Department

Central Service Departments	28800 PRED ANIMAL CONT	29100 WATER RESOURCES	29400 COUNTY CLERK	30000 ROADS	40001 HEALTH ADMIN	40002 HEALTH - DSI	40003 Health-EPI
BLDG USE CHARGE	0	0	52	4,921	31,021	8,662	8,121
EQUIPMENT USE CHARGE	0	0	1,071	0	2,614	0	0
10100 COUNTY EXECUTIVE	0	633	656	34,365	17,278	3,060	1,448
13000 HUMAN RESOURCES	0	597	4,983	37,457	72,066	2,414	919
19000 RISK MANAGEMENT	0	0	37	1,539	538	146	56
RISK MANAGEMENT B	0	0	191	9,056	1,382	612	408
11000 AUD/CONTR A	82	1,303	3,443	109,916	51,654	5,057	1,563
AUDITOR-CONTROLLER B	0	0	0	0	1,250	0	0
16000 DPW BUILDING	0	0	864	21,281	4,662	(1,580)	(1,481)
12500 COUNTY COUNSEL	0	0	935	169	21,072	5,883	5,517
11500 ADMIN SVCS	236	4,247	1,206	38,037	5,906	1,632	866
11400 TREASURER	0	0	0	0	(108)	0	0
10200 SPECIAL AUDITING	0	0	0	9,029	0	13	0
Total Allocated	318	6,780	13,438	265,770	209,335	25,899	17,417
Roll Forward	18	5,367	(9,703)	(10,644)	(36,561)	544	0
Cost With Roll Forward	336	12,147	3,735	255,126	172,774	26,443	17,417
Adjustments	0	0	0	0	0	0	0
Proposed Costs	336	12,147	3,735	255,126	172,774	26,443	17,417



MERCED COUNTY
Allocated Costs By Department

Central Service Departments	40005 EMER MED SVS	40007 CA CHILDREN SVCS	40010 CHILD HLTH	40011 VITAL STATS	40013 CLINIC SVS	40016 ENVIR HLTH	40025 PREV & HEALTH PLCY
BLDG USE CHARGE	12,575	13,527	7,725	7,510	17,134	24,888	14,624
EQUIPMENT USE CHARGE	33,017	1,807	0	0	6,653	2,129	0
10100 COUNTY EXECUTIVE	3,262	7,721	3,952	1,362	6,152	14,424	7,032
13000 HUMAN RESOURCES	2,390	6,551	3,310	874	4,896	21,083	5,839
19000 RISK MANAGEMENT	109	350	166	54	274	628	181
RISK MANAGEMENT B	674	672	600	409	1,078	1,120	710
11000 AUD/CONTR A	8,427	13,501	7,066	2,574	13,209	25,854	15,864
AUDITOR-CONTROLLER B	0	0	0	0	0	0	0
16000 DPW BUILDING	(2,294)	(2,468)	(1,410)	(1,370)	4,277	(2,314)	(2,667)
12500 COUNTY COUNSEL	8,542	9,189	5,247	5,100	11,315	16,726	9,933
11500 ADMIN SVCS	4,174	3,331	1,534	1,745	3,901	5,462	7,695
11400 TREASURER	0	0	0	0	0	(373)	0
10200 SPECIAL AUDITING	355	776	483	0	290	0	746
Total Allocated	71,231	54,957	28,673	18,258	69,179	109,627	59,957
Roll Forward	(21,215)	(23,467)	10,004	10,016	16,759	(46,896)	(45,096)
Cost With Roll Forward	50,016	31,490	38,677	28,274	85,938	62,731	14,861
Adjustments	0	0	0	0	0	0	0
Proposed Costs	50,016	31,490	38,677	28,274	85,938	62,731	14,861



MERCED COUNTY
Allocated Costs By Department

Central Service Departments	40028 LABORATORY	40031 MATRNL & CHLD HLTH	40600 FIRST FIVE	41500 BEHAV HEALTH & RECOVERY SVS	49500 MAP	50000/51000 HSA	50500 IHSS
BLDG USE CHARGE	19,498	18,261	10,325	217,166	0	13,224	0
EQUIPMENT USE CHARGE	1,662	0	0	0	0	0	0
10100 COUNTY EXECUTIVE	2,937	10,720	2,816	320,712	0	566,197	1,264
13000 HUMAN RESOURCES	1,701	9,126	5,662	235,538	0	519,425	1,196
19000 RISK MANAGEMENT	36	476	66	7,384	0	19,823	36
RISK MANAGEMENT B	982	940	679	36,934	0	21,011	1
11000 AUD/CONTR A	5,414	16,677	17,314	462,418	3,459	556,088	3,787
AUDITOR-CONTROLLER B	0	0	383	17,229	0	8,912	0
16000 DPW BUILDING	(3,557)	(3,331)	(1,884)	(17,393)	0	23,209	0
12500 COUNTY COUNSEL	13,244	12,404	7,014	99,347	0	39,248	814
11500 ADMIN SVCS	4,205	2,893	8,650	80,886	0	89,063	236
11400 TREASURER	0	0	0	0	0	(1,105)	0
10200 SPECIAL AUDITING	0	1,410	0	4,107	0	109,204	110
Total Allocated	46,122	69,576	51,025	1,464,328	3,459	1,964,299	7,444
Roll Forward	1,274	11,488	(3,429)	153,747	(3,614)	148,070	4,908
Cost With Roll Forward	47,396	81,064	47,596	1,618,075	(155)	2,112,369	12,352
Adjustments	0	0	0	0	0	0	0
Proposed Costs	47,396	81,064	47,596	1,618,075	(155)	2,112,369	12,352



MERCED COUNTY
Allocated Costs By Department

Central Service Departments	53000 AID TO INDIGENT	54000 AAA	55000 DEPT WRKFRC INVST	60000 LIBRARY	61000 COOP EXT	71000 INT-TRANS & OTHER	71100 DBT SV JUV HALL 2013
BLDG USE CHARGE	0	5,595	0	42,518	10,677	0	0
EQUIPMENT USE CHARGE	0	554	0	11,255	1,340	0	0
10100 COUNTY EXECUTIVE	0	6,469	19,144	28,426	4,206	0	0
13000 HUMAN RESOURCES	0	8,315	33,640	49,034	7,976	0	0
19000 RISK MANAGEMENT	0	44	554	697	108	0	0
RISK MANAGEMENT B	0	1,274	521	33,148	2,188	0	0
11000 AUD/CONTR A	3,805	27,894	41,628	37,983	5,941	497	201
AUDITOR-CONTROLLER B	0	0	1,532	20,632	0	0	0
16000 DPW BUILDING	0	3,870	0	109,563	47,320	0	0
12500 COUNTY COUNSEL	0	4,152	22,510	4,882	0	0	0
11500 ADMIN SVCS	0	24,578	11,375	12,387	34,727	0	0
11400 TREASURER	0	0	0	(163)	0	0	0
10200 SPECIAL AUDITING	0	1,333	6,744	11	0	0	0
Total Allocated	3,805	84,078	137,648	350,373	114,483	497	201
Roll Forward	900	(4,372)	(920)	14,070	(8,003)	162	(59)
Cost With Roll Forward	4,705	79,706	136,728	364,443	106,480	659	142
Adjustments	0	0	0	0	0	0	0
Proposed Costs	4,705	79,706	136,728	364,443	106,480	659	142



MERCED COUNTY
Allocated Costs By Department

Central Service Departments	71200 DBT SV JV HALL	71300 DBT SVS JUSTICE FACILITY	71400 DS-MH FACILITY	71500 DBT SVS DAIRY LOAN	71600 DBT SV ENERGY RETROFIT	71700 DS SOLAR PROJECT	71800 DS PGE FUNDING
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	272	310	134	297	94	242	326
AUDITOR-CONTROLLER B	0	0	0	0	0	0	0
16000 DPW BUILDING	0	0	0	0	0	782,909	0
12500 COUNTY COUNSEL	0	0	0	0	0	0	0
11500 ADMIN SVCS	0	0	0	472	0	0	0
11400 TREASURER	0	0	0	0	0	0	0
10200 SPECIAL AUDITING	0	0	0	0	0	0	0
Total Allocated	272	310	134	769	94	783,151	326
Roll Forward	0	58	(22)	161	0	0	0
Cost With Roll Forward	272	368	112	930	94	783,151	326
Adjustments	0	0	0	0	0	0	0
Proposed Costs	272	368	112	930	94	783,151	326



MERCED COUNTY
Allocated Costs By Department

Central Service Departments	71900 DBT SVS PENSION OBLIG	75000 MEDICAL FAC LEASE	75100 CASTLE WATER & SEWER	75200 CASTLE ARPT DEV CTR	75500 FLEET SVC	75600 ADMIN SVC -INFO	75901 INS AUTO PHY
BLDG USE CHARGE	0	0	0	0	0	9,057	0
EQUIPMENT USE CHARGE	0	0	0	9,668	0	0	0
10100 COUNTY EXECUTIVE	0	0	0	27,274	3,794	26,704	0
13000 HUMAN RESOURCES	0	0	0	4,738	3,757	36,427	0
19000 RISK MANAGEMENT	0	0	0	199	183	1,175	42,953
RISK MANAGEMENT B	0	0	0	10,327	578	3,433	0
11000 AUD/CONTR A	113	136	3,080	27,776	60,190	83,317	3,352
AUDITOR-CONTROLLER B	0	0	0	0	0	0	0
16000 DPW BUILDING	0	0	0	879	1,120	74,707	0
12500 COUNTY COUNSEL	0	0	0	0	0	930	0
11500 ADMIN SVCS	0	0	1,887	19,328	23,381	64,239	0
11400 TREASURER	0	0	0	(54)	0	0	0
10200 SPECIAL AUDITING	0	0	0	134	0	0	0
Total Allocated	113	136	4,967	100,269	93,003	299,989	46,305
Roll Forward	(37)	21	(2,297)	3,069	11,853	(30,996)	35,584
Cost With Roll Forward	76	157	2,670	103,338	104,856	268,993	81,889
Adjustments	0	0	0	0	0	0	0
Proposed Costs	76	157	2,670	103,338	104,856	268,993	81,889



MERCED COUNTY
Allocated Costs By Department

Central Service Departments	75902 INS MED MALP	75903 INS WK COMP	75904 INS GEN LIAB	75905 INS DENTAL	75906 INS GR LIFE	75907 INS GR HLTH	75908 INS GR VISION
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	(4,974)	172,716	300,540	41,851	17,936	526,139	11,958
RISK MANAGEMENT B	0	0	0	0	0	0	0
11000 AUD/CONTR A	229	8,336	2,692	4,060	898	5,393	3,260
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	0	708	1,415	472	472	0	708
11400 TREASURER	0	0	0	0	0	0	0
10200 SPECIAL AUDITING	0	0	0	0	0	0	0
Total Allocated	(4,745)	181,760	304,647	46,383	19,306	531,532	15,926
Roll Forward	(11,553)	89,775	105,434	36,641	13,413	489,003	9,729
Cost With Roll Forward	(16,298)	271,535	410,081	83,024	32,719	1,020,535	25,655
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(16,298)	271,535	410,081	83,024	32,719	1,020,535	25,655



MERCED COUNTY
Allocated Costs By Department

Central Service Departments	75909 INS MGT LIFE	75910 INS MGT LTD	76500 TRIAL COURTS	75912 DEFERRED COMP	76600 RETIREMENT	76700 LAW LIBR	76800 LAFCO
BLDG USE CHARGE	0	0	4,074	0	0	0	0
EQUIPMENT USE CHARGE	0	0	0	0	0	0	0
10100 COUNTY EXECUTIVE	0	0	0	0	7,439	1,684	0
13000 HUMAN RESOURCES	0	0	0	0	16,662	1,218	0
19000 RISK MANAGEMENT	14,766	39,920	0	0	69	0	0
RISK MANAGEMENT B	0	0	2,403	0	4	1	0
11000 AUD/CONTR A	491	353	8,573	107	18,019	3,797	2,583
AUDITOR-CONTROLLER B	0	0	0	0	749	0	0
16000 DPW BUILDING	0	0	39,899	0	0	0	0
12500 COUNTY COUNSEL	0	0	0	0	92,219	828	0
11500 ADMIN SVCS	472	708	27,917	472	980	19	2,345
11400 TREASURER	0	0	0	0	(1,627)	0	0
10200 SPECIAL AUDITING	0	0	0	0	0	0	0
Total Allocated	15,729	40,981	82,866	579	134,514	7,547	4,928
Roll Forward	10,168	36,912	29,371	0	(16,807)	(12,382)	675
Cost With Roll Forward	25,897	77,893	112,237	579	117,707	(4,835)	5,603
Adjustments	0	0	0	0	0	0	0
Proposed Costs	25,897	77,893	112,237	579	117,707	(4,835)	5,603



MERCED COUNTY
Allocated Costs By Department

Central Service Departments	75911 INS-WK COMP-RTW	880-910 SP DIST	91100 MCAG	91800 YARTS-JPA	91900 TRANSIT-JPA	92000 RWMA-JPA	92100 MERCED SUBBASIN
BLDG USE CHARGE	0	0	0	0	0	0	0
EQUIPMENT USE CHARGE	0	0	0	0	0	0	0
10100 COUNTY EXECUTIVE	0	50,538	4,774	0	0	0	0
13000 HUMAN RESOURCES	0	49,769	0	0	0	0	0
19000 RISK MANAGEMENT	0	0	0	0	0	0	0
RISK MANAGEMENT B	0	0	0	0	190	0	0
11000 AUD/CONTR A	54	322,129	209	354	3,877	1	759
AUDITOR-CONTROLLER B	0	160,041	298	0	0	0	0
16000 DPW BUILDING	0	0	0	0	1,391	0	0
12500 COUNTY COUNSEL	0	8,994	21	0	0	0	0
11500 ADMIN SVCS	0	0	0	0	0	0	3,303
11400 TREASURER	0	0	(169)	0	0	0	0
10200 SPECIAL AUDITING	0	0	0	0	0	0	0
Total Allocated	54	591,471	5,133	354	5,458	1	4,062
Roll Forward	0	175,170	1,151	221	449	(894)	0
Cost With Roll Forward	54	766,641	6,284	575	5,907	(893)	4,062
Adjustments	0	0	0	0	0	0	0
Proposed Costs	54	766,641	6,284	575	5,907	(893)	4,062



MERCED COUNTY
Allocated Costs By Department

Central Service Departments	99832 COMM BLDGS	99833 SCHOOLS	99834 CITIES	99835 TRST FUNDS	99839 ALL OTHERS	SubTotal	Direct Billed
BLDG USE CHARGE	46,666	0	0	0	634,560	2,891,332	0
EQUIPMENT USE CHARGE	0	0	0	0	0	1,082,578	0
10100 COUNTY EXECUTIVE	0	0	0	0	0	2,086,427	4,653
13000 HUMAN RESOURCES	0	0	0	0	0	2,041,930	126,540
19000 RISK MANAGEMENT	0	0	0	0	0	1,218,418	792,585
RISK MANAGEMENT B	16,351	0	153	0	72,392	360,274	77,317
11000 AUD/CONTR A	0	136,671	0	0	0	3,089,071	4,724
AUDITOR-CONTROLLER B	0	0	0	0	0	282,106	0
16000 DPW BUILDING	117,902	0	0	0	303,065	2,431,771	2,614,948
12500 COUNTY COUNSEL	0	0	0	0	0	1,397,798	1,081,973
11500 ADMIN SVCS	5,820	0	0	0	93,135	1,010,739	1,618,898
11400 TREASURER	0	0	0	(366,258)	0	(108,293)	10,450
10200 SPECIAL AUDITING	0	0	0	0	0	143,811	0
Total Allocated	186,739	136,671	153	(366,258)	1,103,152	17,927,962	6,332,088
Roll Forward	(144,587)	(132,133)	(17,260)	(352,958)	178,857	721,836	0
Cost With Roll Forward	42,152	4,538	(17,107)	(719,216)	1,282,009	18,649,798	6,332,088
Adjustments	0	0	0	0	0	0	0
Proposed Costs	42,152	4,538	(17,107)	(719,216)	1,282,009	18,649,798	6,332,088



MERCED COUNTY
Allocated Costs By Department

Central Service Departments	Unallocated	Total
BLDG USE CHARGE	0	2,891,332
EQUIPMENT USE CHARGE	0	1,082,578
10100 COUNTY EXECUTIVE	407,275	2,498,355
13000 HUMAN RESOURCES	2,672	2,171,142
19000 RISK MANAGEMENT	0	2,011,003
RISK MANAGEMENT B	0	437,591
11000 AUD/CONTR A	1,065,874	4,159,669
AUDITOR-CONTROLLER B	0	282,106
16000 DPW BUILDING	0	5,046,719
12500 COUNTY COUNSEL	0	2,479,771
11500 ADMIN SVCS	0	2,629,637
11400 TREASURER	194	(97,649)
10200 SPECIAL AUDITING	341,706	485,517
Total Allocated	1,817,721	26,077,771
Roll Forward	0	721,836
Cost With Roll Forward	1,817,721	26,799,607
Adjustments	0	0
Proposed Costs	1,817,721	26,799,607

