



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

County of Merced
Merced, California

Date: September 15, 2021
Filing Ref: MER22

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 **2021-22**. 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 **2019-20**, and as estimated costs for fiscal year **2021-22** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2021**, 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 2021-22 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF MERCED

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

Original signed by Loc Trinh on behalf of

Janey Cabral

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

Name
Assistant Auditor Controller

Title

9-16-2021

9-17-2021

Date

Date

**Negotiated by Adam Russ
Telephone (916) 445-2989**

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	13,347	0	263	0	0	0	0
EQUIPMENT USE CHARGE	21,393	0	0	0	0	1,322	0
10100 COUNTY EXECUTIVE	178,455	0	511	0	0	558	0
13000 HUMAN RESOURCES	6,423	0	0	0	0	0	0
19000 RISK MANAGEMENT	0	0	0	0	0	0	0
RISK MANAGEMENT B	2,375	0	44	0	0	0	0
11000 AUD/CONTR A	12,136	280	2,326	76	600	1,428	663
AUDITOR-CONTROLLER B	0	0	0	0	0	0	0
16000 DPW BUILDING	34,693	0	682	0	0	(573)	0
12500 COUNTY COUNSEL	324,045	0	5,454	200	0	9,792	0
11500 ADMIN SVCS	29,981	0	560	0	0	(4)	177
11400 TREASURER	0	0	0	0	0	0	0
10200 SPECIAL AUDITING	0	0	0	0	0	0	0
Total Allocated	622,848	280	9,840	276	600	12,523	840
Roll Forward	39,444	205	2,668	(200)	251	(5,279)	266
Cost With Roll Forward	662,292	485	12,508	76	851	7,244	1,106
Adjustments	0	0	0	0	0	0	0
Proposed Costs	662,292	485	12,508	76	851	7,244	1,106



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	26,649	7,775	6,395	1,546	4,021	0	0
EQUIPMENT USE CHARGE	1,972	2,892	0	112,046	611	0	5,772
10100 COUNTY EXECUTIVE	22,863	3,852	6,600	11,595	12,307	0	5,271
13000 HUMAN RESOURCES	25,763	6,900	5,198	10,594	17,691	0	4,948
19000 RISK MANAGEMENT	171	41	51	0	34	0	44
RISK MANAGEMENT B	4,927	1,375	1,212	171	2,073	0	116
11000 AUD/CONTR A	24,430	17,062	9,088	17,614	43,606	1,280	7,961
AUDITOR-CONTROLLER B	0	0	0	0	415	0	0
16000 DPW BUILDING	69,419	20,118	16,546	8,316	48,852	0	14,439
12500 COUNTY COUNSEL	46,639	13,490	4,751	24,216	128,952	0	2,509
11500 ADMIN SVCS	68,093	22,461	23,646	8,102	5,306	540	2,453
11400 TREASURER	0	(27,401)	0	0	0	0	0
10200 SPECIAL AUDITING	0	0	18	0	0	0	0
Total Allocated	290,926	68,565	73,505	194,200	263,868	1,820	43,513
Roll Forward	32,852	(243,822)	27,565	(23,571)	23,473	780	(32,257)
Cost With Roll Forward	323,778	(175,257)	101,070	170,629	287,341	2,600	11,256
Adjustments	0	0	0	0	0	0	0
Proposed Costs	323,778	(175,257)	101,070	170,629	287,341	2,600	11,256



MERCED COUNTY
Allocated Costs By Department

Central Service Departments	16400 DPW-REC DIV	16500 DPW-PARKS	16600 DPW- SPECIAL REC DIVISION	17000 CAP IMPR	17100 DIST PROJ	17200 CP CORREC FACILITY	17300 CP MH FACILITY
BLDG USE CHARGE	0	43,222	0	0	0	0	0
EQUIPMENT USE CHARGE	1,020	38,472	1,044	0	0	0	0
10100 COUNTY EXECUTIVE	2,256	19,962	0	5,972	0	0	0
13000 HUMAN RESOURCES	1,330	19,553	0	0	0	0	0
19000 RISK MANAGEMENT	0	102	0	0	0	0	0
RISK MANAGEMENT B	42	6,884	0	0	0	0	0
11000 AUD/CONTR A	2,792	36,221	396	11,554	91	517	226
AUDITOR-CONTROLLER B	0	490	0	0	0	0	0
16000 DPW BUILDING	0	41,838	0	(1,340)	0	0	0
12500 COUNTY COUNSEL	639	377	0	0	0	0	0
11500 ADMIN SVCS	0	18,492	0	9,844	0	0	0
11400 TREASURER	0	0	0	0	0	0	0
10200 SPECIAL AUDITING	0	0	0	0	0	0	0
Total Allocated	8,079	225,613	1,440	26,030	91	517	226
Roll Forward	1,365	81,744	0	(5,758)	0	(46)	(2,184)
Cost With Roll Forward	9,444	307,357	1,440	20,272	91	471	(1,958)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	9,444	307,357	1,440	20,272	91	471	(1,958)



MERCED COUNTY
Allocated Costs By Department

Central Service Departments	17500 CP FIRE FACILITY	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
BLDG USE CHARGE	0	0	0	0	0	3	0
EQUIPMENT USE CHARGE	0	0	0	0	0	0	0
10100 COUNTY EXECUTIVE	0	0	0	0	52,042	13,666	3,295
13000 HUMAN RESOURCES	0	0	0	0	11,041	7,798	0
19000 RISK MANAGEMENT	0	0	0	0	8	26	0
RISK MANAGEMENT B	0	0	0	0	13,398	110	0
11000 AUD/CONTR A	607	1,006	126	76	16,876	12,411	1,197
AUDITOR-CONTROLLER B	0	0	0	0	6,647	0	0
16000 DPW BUILDING	0	222,557	0	0	9,242	8	0
12500 COUNTY COUNSEL	0	0	0	0	22,527	63,757	20,389
11500 ADMIN SVCS	404	0	0	0	737	3,938	0
11400 TREASURER	0	0	0	0	0	0	0
10200 SPECIAL AUDITING	0	0	0	0	0	6	0
Total Allocated	1,011	223,563	126	76	132,518	101,723	24,881
Roll Forward	943	223,238	58	(245)	23,961	(23,513)	(5,016)
Cost With Roll Forward	1,954	446,801	184	(169)	156,479	78,210	19,865
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,954	446,801	184	(169)	156,479	78,210	19,865



MERCED COUNTY
Allocated Costs By Department

Central Service Departments	20100 CHILD SUPPORT	20400 DIST ATTNY	20600 PUBLIC DEF	22100 SHERIFF	23000 SHRF CORRECTIONS	23100 SHRF INMATE WELFARE	23300 JUV HALL
BLDG USE CHARGE	0	380,607	4,568	13,854	919,558	0	86,676
EQUIPMENT USE CHARGE	0	40,054	6,549	548,419	175,201	0	16,312
10100 COUNTY EXECUTIVE	54,539	62,213	20,207	168,802	87,594	1,438	37,050
13000 HUMAN RESOURCES	46,284	71,196	19,932	105,046	64,125	1,133	31,204
19000 RISK MANAGEMENT	497	282	34	994	798	17	351
RISK MANAGEMENT B	1,188	14,874	1,161	24,926	36,679	31	31,269
11000 AUD/CONTR A	56,197	83,250	24,119	163,485	94,286	4,855	43,012
AUDITOR-CONTROLLER B	4,671	3,396	0	3,247	500	0	0
16000 DPW BUILDING	0	86,316	69,734	127,752	216,176	0	11,933
12500 COUNTY COUNSEL	2,687	36,533	4,047	70,066	14,515	0	0
11500 ADMIN SVCS	26,594	(1,522)	14,964	17,340	10,498	2,436	18,685
11400 TREASURER	0	0	0	0	0	0	0
10200 SPECIAL AUDITING	7,571	898	0	163	0	0	0
Total Allocated	200,228	778,097	165,315	1,244,094	1,619,930	9,910	276,492
Roll Forward	(124)	(6,772)	1,462	26,287	251,040	1,412	121,623
Cost With Roll Forward	200,104	771,325	166,777	1,270,381	1,870,970	11,322	398,115
Adjustments	0	0	0	0	0	0	0
Proposed Costs	200,104	771,325	166,777	1,270,381	1,870,970	11,322	398,115



MERCED COUNTY
Allocated Costs By Department

Central Service Departments	23400 PROBATION	23700 STATE INST	24000 CORONER	25000 FIRE DEPT	25100 EMER SVCS	27000 AG COMM	27100 SPEC PEST CONTR
BLDG USE CHARGE	9,894	0	6,752	2,010	0	10,513	0
EQUIPMENT USE CHARGE	29,396	0	12,944	0	0	1,756	0
10100 COUNTY EXECUTIVE	68,766	0	5,030	33,491	59,095	21,213	0
13000 HUMAN RESOURCES	45,347	0	4,166	11,969	0	16,392	0
19000 RISK MANAGEMENT	586	0	34	58	0	153	0
RISK MANAGEMENT B	2,463	0	452	11,456	0	1,574	0
11000 AUD/CONTR A	76,575	256	9,075	71,069	5,452	25,136	1,296
AUDITOR-CONTROLLER B	9,964	0	0	0	0	0	0
16000 DPW BUILDING	49,217	0	37,344	15,563	3,863	44,441	0
12500 COUNTY COUNSEL	22,101	0	10,750	9,698	13,014	6,888	0
11500 ADMIN SVCS	17,557	134	1,733	27,364	2,562	35,045	810
11400 TREASURER	0	0	0	0	0	0	0
10200 SPECIAL AUDITING	613	0	0	720	0	619	0
Total Allocated	332,479	390	88,280	183,398	83,986	163,730	2,106
Roll Forward	35,886	(177)	(2,227)	1,919	70,312	14,265	(2,425)
Cost With Roll Forward	368,365	213	86,053	185,317	154,298	177,995	(319)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	368,365	213	86,053	185,317	154,298	177,995	(319)



MERCED COUNTY
Allocated Costs By Department

Central Service Departments	27200 SLR WGT & MEAS	27300 BLDG DIV-PERMIT FEE	28000 RECORDER	28200 AFFORDABLE HOUSING	28300 EAST F&G	28400 LB SPORTS	28500 PLANNING
BLDG USE CHARGE	1,215	5,580	8,307	0	0	0	11,300
EQUIPMENT USE CHARGE	28,045	0	75,689	0	0	0	2,037
10100 COUNTY EXECUTIVE	2,715	0	7,452	0	0	0	10,939
13000 HUMAN RESOURCES	1,792	0	8,996	0	0	0	8,621
19000 RISK MANAGEMENT	23	0	67	0	0	0	88
RISK MANAGEMENT B	60	930	1,529	0	0	0	2,126
11000 AUD/CONTR A	5,183	657	34,869	1,050	1,021	1,056	32,775
AUDITOR-CONTROLLER B	0	0	3,777	0	0	0	181
16000 DPW BUILDING	2,305	0	21,959	0	0	0	29,237
12500 COUNTY COUNSEL	0	0	6,186	0	0	0	70,932
11500 ADMIN SVCS	134	0	30,545	540	0	0	27,512
11400 TREASURER	0	0	0	0	0	0	0
10200 SPECIAL AUDITING	0	0	0	0	0	0	0
Total Allocated	41,472	7,167	199,376	1,590	1,021	1,056	195,748
Roll Forward	(1,666)	0	(16,272)	407	684	747	(24,316)
Cost With Roll Forward	39,806	7,167	183,104	1,997	1,705	1,803	171,432
Adjustments	0	0	0	0	0	0	0
Proposed Costs	39,806	7,167	183,104	1,997	1,705	1,803	171,432



MERCED COUNTY
Allocated Costs By Department

Central Service Departments	28700 ANIMAL CONTROL	28800 PRED ANIMAL CONT	29100 WATER RESOURCES	29400 COUNTY CLERK	30000 ROADS	40001 HEALTH ADMIN	40002 HEALTH - DSI
BLDG USE CHARGE	270,676	0	0	126	4,885	29,693	7,438
EQUIPMENT USE CHARGE	13,174	0	0	536	0	3,784	0
10100 COUNTY EXECUTIVE	12,962	0	718	718	39,631	28,311	7,093
13000 HUMAN RESOURCES	9,782	0	567	776	27,913	13,596	3,412
19000 RISK MANAGEMENT	103	0	0	8	370	113	29
RISK MANAGEMENT B	9,984	0	16	16	11,744	2,411	552
11000 AUD/CONTR A	21,282	138	1,386	3,225	111,322	31,648	7,139
AUDITOR-CONTROLLER B	11,644	0	0	0	5,700	7,145	1,790
16000 DPW BUILDING	185,828	0	0	792	26,032	4,851	1,215
12500 COUNTY COUNSEL	8,711	0	0	319	2,093	33,233	8,325
11500 ADMIN SVCS	7,260	134	1,214	31	18,389	4,705	740
11400 TREASURER	0	0	0	0	0	0	0
10200 SPECIAL AUDITING	0	0	0	0	8,951	0	27
Total Allocated	551,406	272	3,901	6,547	257,030	159,490	37,760
Roll Forward	14,584	(316)	1,114	(20,350)	(9,569)	(146,920)	10,632
Cost With Roll Forward	565,990	(44)	5,015	(13,803)	247,461	12,570	48,392
Adjustments	0	0	0	0	0	0	0
Proposed Costs	565,990	(44)	5,015	(13,803)	247,461	12,570	48,392



MERCED COUNTY
Allocated Costs By Department

Central Service Departments	40003 Health-EPI	40004 HEALTH-COVID	40005 EMER MED SVS	40007 CA CHILDREN SVCS	40010 CHILD HLTH SVCS	40011 VITAL STATS	40013 CLINIC SVS
BLDG USE CHARGE	6,899	15,541	11,337	12,281	6,505	6,290	16,344
EQUIPMENT USE CHARGE	0	0	31,835	1,355	0	0	7,583
10100 COUNTY EXECUTIVE	6,568	14,801	10,800	11,697	6,201	6,007	14,676
13000 HUMAN RESOURCES	3,156	7,115	5,191	5,623	2,982	2,893	7,056
19000 RISK MANAGEMENT	26	59	43	47	25	24	59
RISK MANAGEMENT B	485	1,297	817	995	493	441	1,338
11000 AUD/CONTR A	6,078	12,211	10,191	13,281	6,503	5,594	14,143
AUDITOR-CONTROLLER B	1,660	3,739	2,728	2,954	1,565	1,513	3,706
16000 DPW BUILDING	1,127	2,539	1,853	2,008	1,063	1,029	2,518
12500 COUNTY COUNSEL	7,723	17,394	12,689	13,745	7,280	7,040	17,243
11500 ADMIN SVCS	687	1,545	2,203	1,492	647	623	1,802
11400 TREASURER	0	0	0	0	0	0	0
10200 SPECIAL AUDITING	0	0	762	930	395	0	330
Total Allocated	34,409	76,241	90,449	66,408	33,659	31,454	86,798
Roll Forward	0	0	20,108	(15,523)	5,772	20,972	30,616
Cost With Roll Forward	34,409	76,241	110,557	50,885	39,431	52,426	117,414
Adjustments	0	0	0	0	0	0	0
Proposed Costs	34,409	76,241	110,557	50,885	39,431	52,426	117,414



MERCED COUNTY
Allocated Costs By Department

Central Service Departments	40016 ENVIR HLTH	40025 PREV & HEALTH PLCY	40028 LABORATORY	40031 MATRNL & CHLD HLTH	40600 FIRST FIVE	41500 BEHAV HEALTH & RECOVERY SVS	49500 MAP
BLDG USE CHARGE	24,055	13,379	18,236	17,003	9,096	218,441	0
EQUIPMENT USE CHARGE	2,129	0	1,526	0	0	0	0
10100 COUNTY EXECUTIVE	22,246	12,755	17,368	16,211	8,660	175,044	0
13000 HUMAN RESOURCES	10,696	6,135	8,347	7,797	4,182	181,745	0
19000 RISK MANAGEMENT	88	51	69	65	34	1,745	0
RISK MANAGEMENT B	2,022	1,067	1,256	1,399	663	63,247	0
11000 AUD/CONTR A	25,143	14,080	14,986	18,663	8,418	418,993	2,771
AUDITOR-CONTROLLER B	5,616	3,220	4,388	4,091	2,188	576	0
16000 DPW BUILDING	3,814	2,187	2,979	2,778	1,486	99,942	0
12500 COUNTY COUNSEL	26,127	14,974	20,411	19,030	10,181	189,401	0
11500 ADMIN SVCS	3,668	3,488	2,487	1,960	3,337	69,604	0
11400 TREASURER	0	0	0	0	0	0	0
10200 SPECIAL AUDITING	0	830	0	1,868	0	7,217	0
Total Allocated	125,604	72,166	92,053	90,865	48,245	1,425,955	2,771
Roll Forward	(21,631)	3,311	66,494	24,218	(19,704)	220,704	232
Cost With Roll Forward	103,973	75,477	158,547	115,083	28,541	1,646,659	3,003
Adjustments	0	0	0	0	0	0	0
Proposed Costs	103,973	75,477	158,547	115,083	28,541	1,646,659	3,003



MERCED COUNTY
Allocated Costs By Department

Central Service Departments	50000/51000 HSA	50500 IHSS	53000 AID TO INDIGENT	54000 AAA	55000 DEPT WRKFRC INVST	60000 LIBRARY	61000 COOP EXT
BLDG USE CHARGE	14,893	0	0	5,187	0	41,842	9,783
EQUIPMENT USE CHARGE	0	0	0	1	0	12,416	1,340
10100 COUNTY EXECUTIVE	442,803	4,522	0	9,688	36,714	33,146	3,779
13000 HUMAN RESOURCES	429,095	(1,689)	0	7,642	13,842	31,542	3,988
19000 RISK MANAGEMENT	4,467	8	0	25	59	157	25
RISK MANAGEMENT B	36,217	31	0	1,730	284	41,518	2,841
11000 AUD/CONTR A	581,502	3,642	4,025	29,164	30,686	41,811	5,680
AUDITOR-CONTROLLER B	458	0	0	0	0	109	0
16000 DPW BUILDING	97,997	0	0	22,452	11,459	205,944	87,047
12500 COUNTY COUNSEL	(82,403)	1,062	0	9,545	19,316	5,187	0
11500 ADMIN SVCS	38,302	404	0	24,341	10,652	6,917	53,330
11400 TREASURER	0	0	0	0	0	0	0
10200 SPECIAL AUDITING	126,727	122	0	1,189	11,162	0	0
Total Allocated	1,690,058	8,102	4,025	110,964	134,174	420,589	167,813
Roll Forward	89,231	614	1,799	15,889	(71,374)	85,659	48,431
Cost With Roll Forward	1,779,289	8,716	5,824	126,853	62,800	506,248	216,244
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,779,289	8,716	5,824	126,853	62,800	506,248	216,244



MERCED COUNTY
Allocated Costs By Department

Central Service Departments	71000 INT-TRANS & OTHER	71100 DBT SV JUV HALL 2013	71200 DBT SV JV HALL	71300 DBT SVS JUSTICE FACILITY	71400 DS-MH FACILITY	71500 DBT SVS LOAN	DAIRY 71600 DBT SV ENERGY RETROFIT
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	735	467	0	264	152	227	139
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	0	0	0	0	134	0
11400 TREASURER	0	0	0	0	0	0	0
10200 SPECIAL AUDITING	0	0	0	0	0	0	0
Total Allocated	735	467	0	264	152	361	139
Roll Forward	487	167	0	68	76	(312)	66
Cost With Roll Forward	1,222	634	0	332	228	49	205
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,222	634	0	332	228	49	205



MERCED COUNTY
Allocated Costs By Department

Central Service Departments	71700 DS SOLAR PROJECT	71800 DS PGE FUNDING	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	0	0
10100 COUNTY EXECUTIVE	0	0	0	0	0	5,669	4,747
13000 HUMAN RESOURCES	0	0	0	0	0	4,472	3,511
19000 RISK MANAGEMENT	0	0	0	0	0	51	43
RISK MANAGEMENT B	0	0	0	0	0	15,418	781
11000 AUD/CONTR A	202	557	0	126	2,823	24,653	57,061
AUDITOR-CONTROLLER B	0	0	0	0	0	0	0
16000 DPW BUILDING	436,577	0	0	0	0	2,879	1,174
12500 COUNTY COUNSEL	0	0	0	0	0	67	0
11500 ADMIN SVCS	0	0	0	0	1,484	14,399	7,721
11400 TREASURER	0	0	0	0	0	0	0
10200 SPECIAL AUDITING	0	0	0	0	0	0	0
Total Allocated	436,779	557	0	126	4,307	67,608	75,038
Roll Forward	0	0	0	58	(1,695)	(22,164)	8,706
Cost With Roll Forward	436,779	557	0	184	2,612	45,444	83,744
Adjustments	0	0	0	0	0	0	0
Proposed Costs	436,779	557	0	184	2,612	45,444	83,744



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	24,404	0	0	0	0	0	0
EQUIPMENT USE CHARGE	0	0	0	0	0	0	0
10100 COUNTY EXECUTIVE	33,165	0	0	0	0	0	0
13000 HUMAN RESOURCES	25,941	0	0	29,902	10,545	30,440	10,201
19000 RISK MANAGEMENT	285	5,762	738	37,735	69,252	1,205	6,610
RISK MANAGEMENT B	4,754	0	0	0	0	0	0
11000 AUD/CONTR A	82,050	2,726	365	8,220	3,176	4,993	1,265
AUDITOR-CONTROLLER B	1,900	0	0	0	0	0	0
16000 DPW BUILDING	63,144	0	0	0	0	0	0
12500 COUNTY COUNSEL	2,035	0	0	0	0	0	0
11500 ADMIN SVCS	62,450	674	0	404	134	270	0
11400 TREASURER	0	0	0	0	0	0	0
10200 SPECIAL AUDITING	0	0	0	0	0	0	0
Total Allocated	300,128	9,162	1,103	76,261	83,107	36,908	18,076
Roll Forward	(14,162)	(2,838)	273	(49,208)	(50,414)	17,147	14,474
Cost With Roll Forward	285,966	6,324	1,376	27,053	32,693	54,055	32,550
Adjustments	0	0	0	0	0	0	0
Proposed Costs	285,966	6,324	1,376	27,053	32,693	54,055	32,550



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	75912 DEFFERED COMP	76600 RETIREMENT
BLDG USE CHARGE	0	0	0	0	4,055	0	0
EQUIPMENT USE CHARGE	0	0	0	0	0	0	0
10100 COUNTY EXECUTIVE	0	0	0	0	0	0	5,722
13000 HUMAN RESOURCES	137,794	26,240	2,610	4,322	0	11,309	6,834
19000 RISK MANAGEMENT	140,397	(2,144)	7,494	3,521	0	0	22
RISK MANAGEMENT B	0	0	0	0	2,867	1,854	126
11000 AUD/CONTR A	6,880	4,550	888	748	8,245	226	17,863
AUDITOR-CONTROLLER B	0	0	0	0	0	479	0
16000 DPW BUILDING	0	0	0	0	10,165	0	(2,312)
12500 COUNTY COUNSEL	0	0	0	0	54	0	63,205
11500 ADMIN SVCS	540	404	0	0	0	0	2,105
11400 TREASURER	0	0	0	0	0	0	0
10200 SPECIAL AUDITING	0	0	0	0	0	0	0
Total Allocated	285,611	29,050	10,992	8,591	25,386	13,868	93,565
Roll Forward	47,686	20,275	8,078	(85)	(35,909)	0	(89,095)
Cost With Roll Forward	333,297	49,325	19,070	8,506	(10,523)	13,868	4,470
Adjustments	0	0	0	0	0	0	0
Proposed Costs	333,297	49,325	19,070	8,506	(10,523)	13,868	4,470



MERCED COUNTY
Allocated Costs By Department

Central Service Departments	76700 LAW LIBR	76800 LAFCO	75911 INS-WK COMP-RTW	880-910 SP DIST	91100 MCAG	91800 YARTS-JPA	91900 TRANSIT-JPA
BLDG USE CHARGE	0	0	0	0	0	0	0
EQUIPMENT USE CHARGE	0	0	0	0	0	0	0
10100 COUNTY EXECUTIVE	1,863	0	0	54,005	2,466	0	0
13000 HUMAN RESOURCES	1,470	0	142	42,601	0	0	0
19000 RISK MANAGEMENT	0	0	0	0	0	0	0
RISK MANAGEMENT B	41	0	0	0	0	0	227
11000 AUD/CONTR A	3,900	2,170	76	273,720	4,299	302	13
AUDITOR-CONTROLLER B	0	239	0	138,096	420	0	0
16000 DPW BUILDING	0	0	0	0	0	0	3,751
12500 COUNTY COUNSEL	2,908	0	0	5,382	4,366	0	0
11500 ADMIN SVCS	6,365	821	0	3,776	0	0	0
11400 TREASURER	0	0	0	0	0	0	0
10200 SPECIAL AUDITING	0	0	0	0	0	0	0
Total Allocated	16,547	3,230	218	517,580	11,551	302	3,991
Roll Forward	(5,815)	(1,523)	0	17,488	7,758	(2,671)	2,424
Cost With Roll Forward	10,732	1,707	218	535,068	19,309	(2,369)	6,415
Adjustments	0	0	0	0	0	0	0
Proposed Costs	10,732	1,707	218	535,068	19,309	(2,369)	6,415



MERCED COUNTY
Allocated Costs By Department

Central Service Departments	92000 RWMA-JPA	92100 MERCED SUBBASIN	99832 COMM BLDGS	99833 SCHOOLS	99834 CITIES	99835 TRST FUNDS	99839 ALL OTHERS
BLDG USE CHARGE	0	0	58,315	0	0	0	667,959
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	56,986	0	0	0	90,846
11000 AUD/CONTR A	13	849	0	140,385	0	0	0
AUDITOR-CONTROLLER B	0	0	0	0	0	0	0
16000 DPW BUILDING	0	0	137,570	0	0	0	242,754
12500 COUNTY COUNSEL	0	0	0	0	0	0	0
11500 ADMIN SVCS	0	404	5,712	0	0	0	95,025
11400 TREASURER	0	0	0	0	0	(162,142)	0
10200 SPECIAL AUDITING	0	0	0	0	0	0	0
Total Allocated	13	1,253	258,583	140,385	0	(162,142)	1,096,584
Roll Forward	0	0	61,384	2,946	(134)	(101,445)	(175,502)
Cost With Roll Forward	13	1,253	319,967	143,331	(134)	(263,587)	921,082
Adjustments	0	0	0	0	0	0	0
Proposed Costs	13	1,253	319,967	143,331	(134)	(263,587)	921,082



MERCED COUNTY
Allocated Costs By Department

Central Service Departments	SubTotal	Direct Billed	Unallocated	Total
BLDG USE CHARGE	3,078,718	0	0	3,078,718
EQUIPMENT USE CHARGE	1,198,625	0	0	1,198,625
10100 COUNTY EXECUTIVE	2,030,505	7,027	214,182	2,251,714
13000 HUMAN RESOURCES	1,695,160	113,372	26	1,808,558
19000 RISK MANAGEMENT	283,129	799,996	0	1,083,125
RISK MANAGEMENT B	520,209	65,947	0	586,156
11000 AUD/CONTR A	3,056,353	3,987	664,988	3,725,328
AUDITOR-CONTROLLER B	239,212	0	0	239,212
16000 DPW BUILDING	2,865,279	2,286,516	0	5,151,795
12500 COUNTY COUNSEL	1,381,797	1,471,648	0	2,853,445
11500 ADMIN SVCS	890,445	1,714,291	0	2,604,736
11400 TREASURER	(189,543)	9,765	(1)	(179,779)
10200 SPECIAL AUDITING	171,118	0	417,447	588,565
Total Allocated	17,221,007	6,472,549	1,296,642	24,990,198
Roll Forward	600,569	0	0	600,569
Cost With Roll Forward	17,821,576	6,472,549	1,296,642	25,590,767
Adjustments	0	0	0	0
Proposed Costs	17,821,576	6,472,549	1,296,642	25,590,767

