



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

County of Merced
Merced, California

Date: July 26, 2022
Filing Ref: MER23

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 **2022-23**. 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 **Summary Schedule** (attached) are formally approved as actual costs for fiscal year **2020-21**, and as estimated costs for fiscal year **2022-23** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2022**, 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 | 6. Human Resources |
| 2. County Executive Office | 7. DPW-Building Services Division |
| 3. Auditor-Controller | 8. Risk Management |
| 4. Administrative Services-Support
Services | 9. Fleet Service Management ISF |
| 5. County Counsel | 10. Administrative Services ISF |
| | 11. 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 2022-23 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

7-26-2022

Date

7-26-2022

Date

**Negotiated by Betty Chen
Telephone (916) 327-9496**

cc: State and Federal Agencies

Attachment: Summary Schedule

Merced County, California
2 CFR Part 200 Cost Allocation Plan

2021 Actuals
7/7/2022

Summary Schedule

Department	10000 Board Of Supervisors	10110 Advertising	10120 Indigent Defense	10130 Airport Land Use	10250 Taxes Benefits & Assessments	10260 Grand Jury	10400 Board Of Equalization	11200 Assessor	11300 Tax Collector	11400 Treasurer
1 Building Depreciation	\$22,279	\$0	\$0	\$0	\$0	\$0	\$0	\$44,417	\$13,021	\$7,864
2 Equipment Depreciation	22,780	0	0	0	0	1,712	0	3,573	17,518	0
4 10100 County Executive Office	275,728	2	9,287	0	1,344	605	15	16,351	2,895	4,143
8 10200 External Audits	500	0	622	0	90	7	1	1,070	190	0
12 11000 Auditor-Controller	20,897	266	3,771	131	1,356	4,501	911	33,800	90,763	85,694
16 11500 Admin Svcs-Support Svcs	33,928	0	0	0	0	1,024	0	65,428	19,629	13,555
17 12500 County Counsel	213,576	0	8,133	0	0	12,799	0	60,260	12,843	4,105
18 13000 Human Resources	11,309	0	0	0	0	0	0	35,162	5,738	7,336
21 16000 DPW-Building Services Divisio	37,409	0	0	0	0	(279)	0	74,892	21,669	13,087
39 19000 Risk Management	2,019	0	0	0	0	0	0	4,194	1,135	722
Total Current Allocations	640,424	268	21,812	131	2,790	20,370	928	339,146	185,401	136,506
Less: Prior Year Allocations	662,456	87	6,608	28	1,014	16,560	715	275,925	351,364	0
Carry-Forward	(22,032)	181	15,204	103	1,776	3,810	213	63,221	(165,963)	0
Proposed Costs	\$618,392	\$450	\$37,016	\$235	\$4,566	\$24,179	\$1,140	\$402,368	\$19,437	\$136,506

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Summary Schedule

Department	14000 Registrar Of Voters	14200 Elections	16100 DPW- Public Works Admin	16200 DPW- Creek Projects Division	16300 DPW- Building Division	16400 DPW- Recreation Division	16500 DPW- Parks Division	16600 DPW- Special Recreation Div	17000 Capital Improvement Program	17050 Capital Projects - Non GF
1 Building Depreciation	\$10,709	\$0	\$1,567	\$0	\$9,345	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	140,024	1,047	0	5,772	1,020	76,666	0	0	0
4 10100 County Executive Office	4,573	6,915	15,573	888	4,038	1,186	13,472	11	3,268	695
8 10200 External Audits	306	381	598	59	270	71	472	1	219	0
12 11000 Auditor-Controller	15,140	24,214	52,358	2,641	17,301	4,150	46,111	365	21,385	1,711
16 11500 Admin Svcs-Support Svcs	17,258	6,386	79,668	0	4,466	9	24,609	0	0	0
17 12500 County Counsel	3,168	39,032	155,531	0	1,566	216	2,630	0	0	0
18 13000 Human Resources	10,699	18,866	15,230	0	9,216	2,589	28,784	0	0	0
21 16000 DPW-Building Services Divisio	17,821	9,341	14,440	0	15,551	0	6,525	0	0	0
39 19000 Risk Management	987	2,400	1,221	0	863	23	5,248	0	0	0
Total Current Allocations	80,661	247,558	337,231	3,589	68,389	9,265	204,517	377	24,872	2,405
Less: Prior Year Allocations	69,561	186,034	224,538	2,697	60,324	10,152	178,647	1,386	35,388	0
Carry-Forward	11,100	61,524	112,693	892	8,065	(887)	25,870	(1,009)	(10,516)	0
Proposed Costs	\$91,762	\$309,083	\$449,923	\$4,481	\$76,454	\$8,377	\$230,386	\$(632)	\$14,355	\$2,405

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Department	17100 District Projects	17200 Cap Proj- Correctional Facility	17300 Capital Proj- Mental Health Fac	17500 Cap Proj-Fire Facilities	17600 Cap Proj-Long Term Facilities	17700 Cap Proj- Emergency Oper Ctr	17900 Cap Proj-Energy Retro	18100 Spring Fair - Merced County	18200 Commerce Aviation & Econ Dev	20000 County Court Operations
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,461	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
4 10100 County Executive Office	0	0	0	0	0	0	0	5,857	8,229	0
8 10200 External Audits	0	0	0	0	0	0	0	78	181	0
12 11000 Auditor-Controller	356	975	328	1,607	3,874	328	0	15,045	29,548	2,948
16 11500 Admin Svcs-Support Svcs	0	0	0	0	0	0	0	799	14,802	0
17 12500 County Counsel	0	0	0	0	0	0	0	4,782	89,309	34,406
18 13000 Human Resources	0	0	0	0	0	0	0	4,832	7,679	0
21 16000 DPW-Building Services Divisio	0	0	0	0	0	0	0	14,955	15,745	0
39 19000 Risk Management	0	0	0	0	0	0	0	10,191	856	0
Total Current Allocations	356	975	328	1,607	3,874	328	0	56,540	175,811	37,354
Less: Prior Year Allocations	0	594	1,217	163	435	109	322	172,997	101,884	29,103
Carry-Forward	0	381	(889)	1,444	3,439	219	(322)	(116,457)	73,927	8,251
Proposed Costs	\$356	\$1,355	\$(560)	\$3,051	\$7,313	\$548	\$(322)	\$(59,917)	\$249,739	\$45,605

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Department	20100 Child Support Services Agency	20400 District Attorney	20600 Public Defender	22100 Sheriff	23000 Sheriff-Corrections	23100 Sheriff Inmate Welfare	23300 Juvenile Hall	23400 Probation	23700 State Institutions	24000 State Coroner
1 Building Depreciation	\$0	\$333,905	\$53,130	\$62,516	\$629,359	\$0	\$0	\$49,974	\$0	\$0
2 Equipment Depreciation	0	62,857	6,549	523,764	179,131	0	15,603	33,717	0	13,433
4 10100 County Executive Office	30,101	46,899	17,078	119,993	97,535	1,426	29,594	57,570	0	5,240
8 10200 External Audits	1,990	0	1,105	7,793	6,528	95	1,981	3,735	0	351
12 11000 Auditor-Controller	68,760	164,356	36,300	264,173	142,847	9,075	61,060	123,487	428	14,339
16 11500 Admin Svcs-Support Svcs	12,011	(8,240)	60,745	3,899	3,878	242	332	16,916	0	123
17 12500 County Counsel	3,038	30,817	2,231	57,927	13,592	0	0	25,530	0	12,209
18 13000 Human Resources	75,477	97,241	30,157	221,046	140,473	2,297	57,137	99,792	0	8,154
21 16000 DPW-Building Services Divisio	0	89,451	17,167	8,477	(96,785)	0	33,661	917	0	29,066
39 19000 Risk Management	689	11,033	821	6,239	27,402	20	23,375	1,704	0	327
Total Current Allocations	192,065	828,318	225,282	1,275,827	1,143,959	13,157	222,744	413,342	428	83,243
Less: Prior Year Allocations	208,195	758,669	152,769	1,170,789	1,519,892	9,472	257,096	322,607	232	99,956
Carry-Forward	(16,130)	69,649	72,513	105,038	(375,933)	3,685	(34,352)	90,735	196	(16,713)
Proposed Costs	\$175,936	\$897,967	\$297,796	\$1,380,865	\$768,027	\$16,843	\$188,391	\$504,077	\$625	\$66,529

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Department	25000 Fire	25100 Emergency Services	25200 OES- Response / Recovery	27000 Agricultural Commissioner	27100 Special Pest Control	27200 Sealer Of Weights & Measures	28000 Recorder	28200 Affordable Housing Program	28300 Eastside Fish & Game Assoc	28400 Los Banos Sportsmen'S Assoc
1 Building Depreciation	\$3,367	\$0	\$0	\$12,971	\$0	\$0	\$13,700	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	5,268	0	7,012	69,442	0	0	0
4 10100 County Executive Office	68,623	55,526	8,818	13,366	79	1,577	4,497	4,093	0	0
8 10200 External Audits	4,296	87	590	871	5	106	301	274	0	0
12 11000 Auditor-Controller	89,239	6,170	10,172	33,435	2,414	10,119	70,029	4,373	1,642	1,721
16 11500 Admin Svcs-Support Svcs	27,644	0	4,336	22,468	0	12,429	21,540	0	0	0
17 12500 County Counsel	7,952	3,714	0	5,681	0	0	8,499	0	0	0
18 13000 Human Resources	18,147	0	0	26,729	0	4,073	10,829	0	0	0
21 16000 DPW-Building Services Divisio	8,481	17,557	0	42,284	0	0	23,775	0	0	0
39 19000 Risk Management	10,543	0	0	1,063	0	40	1,419	0	0	0
Total Current Allocations	238,293	83,053	23,916	164,137	2,497	35,356	224,032	8,740	1,642	1,721
Less: Prior Year Allocations	203,980	26,806	0	178,249	3,143	43,437	202,645	733	1,061	1,127
Carry-Forward	34,313	56,247	0	(14,112)	(646)	(8,081)	21,387	8,007	581	594
Proposed Costs	\$272,606	\$139,299	\$23,916	\$150,024	\$1,852	\$27,274	\$245,419	\$16,746	\$2,222	\$2,315

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Summary Schedule

Department	28500 Planning And Community Develop	28700 Animal Control	28800 Predatory Animal Control	29100 Water Resources	29400 County Clerk	30000 DPW- Road Division	40001 Health-Admn	40002 Health-DSI	40003 Health-EPI	40004 Health- COVID 19
1 Building Depreciation	\$9,461	\$0	\$0	\$0	\$0	\$6,572	\$38,740	\$9,705	\$9,001	\$20,275
2 Equipment Depreciation	2,438	13,716	0	0	0	0	4,690	0	0	0
4 10100 County Executive Office	8,555	5,784	286	1,591	441	39,053	94,245	17,870	5,816	41,676
8 10200 External Audits	573	387	19	106	30	2,384	3,494	113	92	309
12 11000 Auditor-Controller	75,873	30,768	427	2,390	7,249	167,165	111,380	10,911	4,671	17,485
16 11500 Admin Svcs-Support Svcs	16,677	1,856	0	4	21	(3,796)	10,720	1,025	1,130	1,996
17 12500 County Counsel	103,158	5,190	0	0	359	14,424	34,161	13,143	3,605	30,113
18 13000 Human Resources	15,445	16,859	0	1,122	1,073	54,966	26,352	10,225	2,804	23,427
21 16000 DPW-Building Services Divisio	15,745	220,591	0	0	976	49,153	(1,423)	(356)	(331)	(745)
39 19000 Risk Management	926	7,487	0	10	192	8,489	3,264	510	413	1,084
Total Current Allocations	248,853	302,638	733	5,223	10,341	338,410	325,623	63,146	27,201	135,621
Less: Prior Year Allocations	219,605	530,233	318	6,780	13,438	265,770	209,335	25,899	17,417	0
Carry-Forward	29,248	(227,595)	415	(1,557)	(3,097)	72,640	116,288	37,247	9,784	0
Proposed Costs	\$278,101	\$75,043	\$1,147	\$3,666	\$7,244	\$411,050	\$441,912	\$100,393	\$36,985	\$135,621

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Summary Schedule

Department	40005 Emer Med Svc	40006 Emerg Prep	40007 Ca Children Svc	40010 Child Health	40011 Vital Stats	40013 Clinic Svcs	40016 Env Health	40025 Prev & Hlth Pcly	40028 Health - Lab	40031 Matrn/Chld Hlth
1 Building Depreciation	\$14,791	\$0	\$16,022	\$8,487	\$8,207	\$22,579	\$31,647	\$17,455	\$23,792	\$22,184
2 Equipment Depreciation	26,623	0	0	0	0	8,560	927	0	1,963	0
4 10100 County Executive Office	12,145	0	27,756	8,529	4,288	12,639	46,389	23,079	2,473	35,925
8 10200 External Audits	288	0	455	109	49	174	674	339	42	554
12 11000 Auditor-Controller	13,503	66	18,070	8,503	4,858	15,585	31,112	17,812	4,875	19,865
16 11500 Admin Svcs-Support Svcs	3,109	0	2,169	756	790	3,781	5,265	3,931	1,894	2,089
17 12500 County Counsel	6,378	0	17,025	5,601	2,884	8,152	16,158	14,641	1,497	22,460
18 13000 Human Resources	4,961	0	13,245	4,357	2,243	6,342	21,156	11,390	1,165	17,473
21 16000 DPW-Building Services Divisio	(543)	0	(588)	(312)	(301)	7,143	864	(641)	(874)	(815)
39 19000 Risk Management	682	0	809	405	374	1,130	1,617	854	1,035	1,113
Total Current Allocations	81,936	66	94,964	36,436	23,392	86,085	155,810	88,859	37,863	120,848
Less: Prior Year Allocations	71,231	0	54,957	28,673	18,258	69,179	109,627	59,957	46,122	69,576
Carry-Forward	10,705	0	40,007	7,763	5,134	16,906	46,183	28,902	(8,259)	51,272
Proposed Costs	\$92,642	\$66	\$134,971	\$44,198	\$28,526	\$102,992	\$201,993	\$117,761	\$29,604	\$172,120

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2021 Actuals
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Summary Schedule

Department	40034 Pblc Hlth Nurse	40600 First Five Merced County	40700 COVID Emergency Response	41500 Mental Health	49500 Medical Assistance Program	500xx-502xx Human Services Agency	50500 IHSS Public Authority	51000 Assistance To The Needy	53000 Aid To Indigents	54000 Area Agency On Aging
1 Building Depreciation	\$0	\$11,867	\$0	\$299,472	\$0	\$42,468	\$0	\$0	\$0	\$15,989
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
4 10100 County Executive Office	0	14,479	0	212,088	1,184	390,233	1,083	528	0	4,052
8 10200 External Audits	0	0	0	10,693	79	20,813	73	35	0	271
12 11000 Auditor-Controller	0	18,732	3,086	477,555	4,449	711,451	7,893	52,572	11,951	57,590
16 11500 Admin Svcs-Support Svcs	0	7,549	0	69,465	348	71,389	8	0	0	18,635
17 12500 County Counsel	0	1,076	0	101,938	0	18,975	1,473	0	0	261
18 13000 Human Resources	0	4,703	0	328,634	0	701,734	2,132	0	0	16,308
21 16000 DPW-Building Services Divisio	0	(436)	0	97,896	0	(2,321)	0	0	0	4,602
39 19000 Risk Management	0	553	0	35,594	0	48,506	20	0	0	1,285
Total Current Allocations	0	58,523	3,086	1,633,335	6,061	2,003,249	12,683	53,136	11,951	118,994
Less: Prior Year Allocations	0	51,025	0	1,464,328	3,459	1,964,299	7,444	0	3,805	84,078
Carry-Forward	0	7,498	0	169,007	2,602	38,950	5,239	0	8,146	34,916
Proposed Costs	\$0	\$66,022	\$3,086	\$1,802,342	\$8,663	\$2,042,199	\$17,921	\$53,136	\$20,096	\$153,910

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Summary Schedule

Department	55000 Dept Of Workforce Investment	60000 Library	61000 Cooperative Extension	70000 Operating Transfers	75000 Medical Facility Lease Oper	75100 Castle Water And Sewer	75200 Castle Airport Develop Center	75500 Fleet Management Service	75601 Department Of Admin Svcs - IS	75602 Department Of Admin Svcs - Comm
1 Building Depreciation	\$0	\$0	\$33,173	\$0	\$0	\$0	\$0	\$0	\$44,701	\$0
2 Equipment Depreciation	0	14,490	1,340	0	0	0	0	0	0	0
4 10100 County Executive Office	59,758	12,875	1,513	0	0	843	8,057	8,546	31,138	8,312
8 10200 External Audits	2,283	797	101	0	0	56	407	572	2,084	556
12 11000 Auditor-Controller	54,205	57,015	10,361	1,642	525	8,537	37,668	83,182	103,114	63,780
16 11500 Admin Svcs-Support Svcs	5,914	8,621	15,647	0	0	696	7,808	7,167	72,320	4
17 12500 County Counsel	13,418	4,354	0	0	0	0	0	0	1,777	0
18 13000 Human Resources	11,919	37,345	6,515	0	0	0	9,017	6,730	49,917	1,122
21 16000 DPW-Building Services Divisio	25,290	113,066	72,414	0	0	0	0	(443)	74,389	0
39 19000 Risk Management	607	29,954	2,021	0	0	0	81	570	4,169	10
Total Current Allocations	173,394	278,517	143,085	1,642	525	10,133	63,038	106,324	383,608	73,784
Less: Prior Year Allocations	137,648	350,373	114,483	0	136	4,967	100,269	93,003	299,989	0
Carry-Forward	35,746	(71,856)	28,602	0	389	5,166	(37,231)	13,321	83,619	0
Proposed Costs	\$209,139	\$206,661	\$171,688	\$1,642	\$915	\$15,299	\$25,808	\$119,645	\$467,228	\$73,784

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Summary Schedule

Department	75900 Insurance Pool	75901 Ins - Auto	75902 Ins - Med Mal	75903 Ins - Wrkrs Comp	75904 Ins - Gen Liab	75905 Ins - Dental	75906 Ins - Grp Life	75907 Ins - Grp Health	75908 Ins - Grp Vision	75909 Ins - Mgmt Life
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
4 10100 County Executive Office	0	1,376	844	2,912	3,367	960	42	2,160	325	10
8 10200 External Audits	0	92	57	195	225	64	3	145	22	1
12 11000 Auditor-Controller	1,807	6,617	2,113	13,980	7,444	10,404	3,424	15,491	9,246	2,697
16 11500 Admin Svcs-Support Svcs	0	870	58	702	928	116	116	348	116	116
17 12500 County Counsel	0	0	0	0	0	0	0	0	0	0
18 13000 Human Resources	0	0	0	0	0	0	0	0	0	0
21 16000 DPW-Building Services Divisio	0	0	0	0	0	0	0	0	0	0
39 19000 Risk Management	0	63,605	3,150	246,418	214,259	5,681	420	20,364	3,790	0
Total Current Allocations	1,807	72,561	6,222	264,207	226,225	17,225	4,005	38,509	13,498	2,824
Less: Prior Year Allocations	0	46,305	(4,745)	181,760	304,647	46,383	19,306	531,532	15,926	15,729
Carry-Forward	0	26,256	10,967	82,447	(78,422)	(29,158)	(15,301)	(493,023)	(2,428)	(12,905)
Proposed Costs	\$1,807	\$98,817	\$17,189	\$346,653	\$147,803	\$(11,933)	\$(11,297)	\$(454,514)	\$11,070	\$(10,081)

**Merced County, California
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2021 Actuals
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Summary Schedule

Department	75910 Ins - Mgmt LTD	75911 Ins - WComp- RTW	75912 Ins - Def Comp	76500 Trial Courts	76600 Retirement Operating	76700 Law Library	76800 LAFCO	80xxx-86xxx Light & Drainage District	88xxx-90xxx Special District	91100 Merced Co Assn Of Govt
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$306	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
4 10100 County Executive Office	16	0	139	0	12,873	273	316	2,614	31,390	3,443
8 10200 External Audits	1	0	9	0	782	18	21	0	0	0
12 11000 Auditor-Controller	2,587	525	1,808	0	29,477	6,568	4,226	368,344	323,793	7,405
16 11500 Admin Svcs-Support Svcs	174	0	58	0	655	12,758	464	3,308	318	58
17 12500 County Counsel	0	0	0	0	40,995	1,800	55	0	12,378	0
18 13000 Human Resources	0	0	0	0	9,405	2,330	0	0	0	0
21 16000 DPW-Building Services Divisio	0	0	0	17,824	(3,126)	22,874	0	0	0	0
39 19000 Risk Management	267	0	1,355	2,149	85	562	0	0	787	0
Total Current Allocations	3,046	525	3,370	19,974	91,147	47,488	5,083	374,266	368,666	10,906
Less: Prior Year Allocations	40,981	54	579	82,866	134,514	7,547	4,928	0	591,471	5,133
Carry-Forward	(37,935)	471	2,791	(62,892)	(43,367)	39,941	155	0	(222,805)	5,773
Proposed Costs	\$(34,890)	\$997	\$6,161	\$(42,919)	\$47,780	\$87,428	\$5,238	\$374,266	\$145,862	\$16,678

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Summary Schedule

Department	91800 Yarts- JPA	91900 Transit JPA- Operations	92000 RWMA JPA- Operations	92100 Merced Subbasin GSA - JPA	Other	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$1,984,479
2 Equipment Depreciation	0	0	0	0	0	0	1,261,634
4 10100 County Executive Office	2,122	14,146	0	1,430	0	0	2,161,080
8 10200 External Audits	0	0	0	0	0	0	85,873
12 11000 Auditor-Controller	1,652	5,083	2,495	5,786	117,153	0	4,874,618
16 11500 Admin Svcs-Support Svcs	0	0	0	870	1,678	0	822,586
17 12500 County Counsel	0	0	0	0	0	0	1,310,997
18 13000 Human Resources	0	0	0	0	0	0	2,371,407
21 16000 DPW-Building Services Divisio	0	0	260	0	758,634	0	1,883,675
39 19000 Risk Management	0	0	0	0	126,817	0	958,010
Total Current Allocations	3,774	19,229	2,755	8,086	1,004,281	0	17,714,359
Less: Prior Year Allocations	354	5,458	1	4,062	0	0	16,081,638
Carry-Forward	3,420	13,771	2,754	4,024	0	0	(178,151)
Proposed Costs	\$7,194	\$32,999	\$5,510	\$12,111	\$1,004,281	\$0	\$17,536,207