



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

**County of Merced
Merced, California**

**Date:
Filing Ref:**

**April 29, 2026
MER27**

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (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 **2026-27**. 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 the **Summary Schedule** (attached) are formally approved as actual costs for fiscal year **2024-25**, and as estimated costs for fiscal year **2026-27** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2026**, 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. DPW-Building Services Division |
| 2. County Executive Office | 8. Risk Management |
| 3. Auditor-Controller | 9. Fleet Service Management ISF |
| 4. Admin Services-Support Services | 10. Administrative Services ISF |
| 5. County Counsel | 11. Insurance Pool ISF |
| 6. Human Resources | |

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 2026-27 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF MERCED

BY Original signed by

Lisa Cardella-Presto

Name
Auditor-Controller

Title
05-07-2026

Date

MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

BY Original signed by

SANDEEP SINGH
Manager
Local Government Policy Section
Local Govt Programs and Services Division

05-15-2026

Date

cc: State and Federal Agencies
Attachment: Summary Schedule

Negotiated by Betty Chen
Telephone (916) 327-9496

**Merced County, CA
2 CFR Part 200 CAP - FY 25**

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Summary Schedule

Seq #	Department Name	10000 Board Of Supervisors	10110 Advertising	10120 Indigent Defense	10130 Airport Land Use	10250 Taxes Benefits & Assessments	10260 Grand Jury	10400 Board of Equalization
1	Building Depreciation	\$30,325	\$0	\$0	\$0	\$0	\$0	\$0
2	Equipment Depreciation	23,609	0	0	0	0	720	0
4	10100 County Executive Office	501,714	42	20,759	0	3,045	379	121
8	10200 External Audits	424	1	584	0	86	11	3
12	11000 Auditor-Controller	17,144	937	2,286	0	664	4,213	2,069
16	11500 Admin Svcs-Support Svcs	59,072	182	182	0	0	892	185
17	12500 County Counsel	284,586	0	3,525	0	0	20,529	30,326
18	13000 Human Resources	10,249	0	0	0	0	0	473
21	16000 DPW-Building Services Division	41,059	0	0	0	0	0	0
31	19000 Risk Management	8,099	0	0	0	0	0	5
Total Current Allocations		\$976,281	\$1,162	\$27,336	\$0	\$3,795	\$26,744	\$33,183
Less: Prior Year Allocations		801,628	2,021	34,002	71	4,439	18,140	10,574
Carry-Forward		174,653	-858	-6,666	-71	-644	8,604	22,609
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$1,150,933	\$304	\$20,670	-\$71	\$3,150	\$35,348	\$55,792

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Summary Schedule

Seq #	Department Name	11200 Assessor	11300 Tax Collector	11400 Treasurer	14000 Registrar Of Voters	14200 Elections	16100 DPW-Public Works Admin	16200 DPW-Creek Projects Division
1	Building Depreciation	\$60,458	\$10,904	\$18,082	\$14,576	\$0	\$1,335	\$0
2	Equipment Depreciation	1,711	1,745	15,526	2,039	151,832	436	0
4	10100 County Executive Office	34,059	9,398	8,313	11,310	14,557	18,201	1,260
8	10200 External Audits	958	178	234	318	410	512	35
12	11000 Auditor-Controller	35,134	77,623	38,069	14,704	26,790	28,947	4,525
16	11500 Admin Svcs-Support Svcs	115,847	23,419	36,598	29,465	2,664	2,184	2,276
17	12500 County Counsel	84,850	17,399	1,894	4,731	32,052	119,025	2,322
18	13000 Human Resources	33,190	5,386	6,515	11,273	19,788	14,230	0
21	16000 DPW-Building Services Division	81,960	14,724	24,416	19,682	23,227	34,281	0
31	19000 Risk Management	16,571	2,824	4,654	3,817	11,128	3,782	0
Total Current Allocations		\$464,739	\$163,600	\$154,300	\$111,917	\$282,446	\$222,935	\$10,418
Less: Prior Year Allocations		355,408	207,411	100,502	112,043	295,031	210,766	3,792
Carry-Forward		109,331	-43,811	53,798	-126	-12,584	12,169	6,626
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$574,069	\$119,789	\$208,098	\$111,791	\$269,862	\$235,103	\$17,044

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Summary Schedule

Seq #	Department Name	16300 DPW- Building Division	16400 DPW- Recreation Division	16500 DPW- Parks Division	16600 DPW- Special Recreation Div	17xxx CIP	18100 Spring Fair - Merced County	18200 Commerce Aviation & Econ Dev
1	Building Depreciation	\$9,938	\$0	\$0	\$0	\$0	\$0	\$5,418
2	Equipment Depreciation	5,783	2,726	130,337	0	0	0	0
4	10100 County Executive Office	9,623	2,328	17,372	30	5,926	16,710	6,407
8	10200 External Audits	271	65	489	1	167	470	180
12	11000 Auditor-Controller	30,534	5,184	43,810	143	55,172	52,741	29,242
16	11500 Admin Svcs-Support Svcs	20,431	566	31,563	546	52,978	10,385	11,530
17	12500 County Counsel	17,495	553	9,664	0	0	65,973	79,085
18	13000 Human Resources	8,672	3,469	28,179	0	0	15,255	5,716
21	16000 DPW-Building Services Division	13,419	0	93,144	0	0	0	7,320
31	19000 Risk Management	2,613	38	69,891	0	0	43,840	1,436
Total Current Allocations		\$118,779	\$14,929	\$424,449	\$720	\$114,243	\$205,375	\$146,334
Less: Prior Year Allocations		109,962	14,304	499,436	524	75,199	164,036	156,984
Carry-Forward		8,817	625	-74,987	196	39,044	41,339	-10,649
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$127,596	\$15,554	\$349,462	\$916	\$153,288	\$246,714	\$135,685

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Seq #	Department Name	20000 County Court Operations	20100 Child Support Services Agency	20400 District Attorney	20600 Public Defender	22100 Sheriff	23000 Sheriff- Corrections	23100 Sheriff Inmate Welfare
1	Building Depreciation	\$0	\$0	\$348,086	\$21,497	\$114,644	\$554,524	\$0
2	Equipment Depreciation	0	0	34,355	3,620	284,369	150,878	0
4	10100 County Executive Office	0	61,400	97,455	41,850	301,743	247,862	2,467
8	10200 External Audits	0	1,727	2,742	1,177	8,489	6,973	69
12	11000 Auditor-Controller	2,296	66,967	145,614	36,981	276,391	133,493	6,783
16	11500 Admin Svcs-Support Svcs	0	-183	10,870	4,301	38,117	13,016	1,375
17	12500 County Counsel	22,111	11,191	38,602	1,785	160,259	18,663	24
18	13000 Human Resources	0	66,683	90,227	32,756	184,387	106,706	1,802
21	16000 DPW-Building Services Division	0	0	161,028	11,723	102,940	130,459	0
31	19000 Risk Management	0	2,134	33,874	468	30,273	151,707	18
Total Current Allocations		\$24,407	\$209,920	\$962,853	\$156,159	\$1,501,611	\$1,514,280	\$12,537
Less: Prior Year Allocations		27,782	232,732	888,611	200,488	1,357,713	1,567,910	13,473
Carry-Forward		-3,375	-22,812	74,242	-44,329	143,898	-53,629	-936
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$21,032	\$187,107	\$1,037,095	\$111,830	\$1,645,510	\$1,460,651	\$11,601

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Seq #	Department Name	23300 Juvenile Hall	23400 Probation	23700 State Institutions	24000 Coroner	25000 Fire	25100 Emergency Services	25200 OES - Response / Recovery
1	Building Depreciation	\$0	\$52,947	\$0	\$0	\$0	\$0	\$0
2	Equipment Depreciation	47,978	109,235	0	3,002	0	0	0
4	10100 County Executive Office	76,334	148,042	0	11,209	183,291	5,903	5,050
8	10200 External Audits	2,148	4,165	0	315	5,157	166	142
12	11000 Auditor-Controller	61,781	126,348	0	11,839	74,098	6,559	3,023
16	11500 Admin Svcs-Support Svcs	10,498	36,453	0	2,224	24,791	2,384	1,183
17	12500 County Counsel	2,029	71,360	0	14,205	26,428	8,562	0
18	13000 Human Resources	35,187	96,695	0	7,016	12,335	3,075	0
21	16000 DPW-Building Services Division	14,871	37,040	0	63,797	-1,614	6,332	0
31	19000 Risk Management	73,367	17,237	0	11,750	44,415	34	0
Total Current Allocations		\$324,193	\$699,522	\$0	\$125,358	\$368,900	\$33,015	\$9,398
Less: Prior Year Allocations		240,186	538,594	349	111,393	331,037	97,172	50,187
Carry-Forward		84,007	160,928	-349	13,965	37,863	-64,157	-40,788
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$408,200	\$860,450	-\$349	\$139,323	\$406,763	-\$31,142	-\$31,390

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Seq #	Department Name	26000 Planada Flood Relief Funding	27000 Agricultural Commissioner	27100 Special Pest Control	27200 Sealer Of Weights & Measures	28000 Recorder	28200 Affordable Housing Program	28300 Eastside Fish & Game Assoc
1	Building Depreciation	\$0	\$4,803	\$0	\$0	\$18,648	\$0	\$0
2	Equipment Depreciation	0	6,780	0	1,502	8,304	0	0
4	10100 County Executive Office	34,351	26,881	520	2,959	11,462	2,519	0
8	10200 External Audits	966	756	15	83	322	71	0
12	11000 Auditor-Controller	3,011	32,008	1,695	8,545	60,922	2,007	1,194
16	11500 Admin Svcs-Support Svcs	1,912	31,388	546	15,128	37,412	182	0
17	12500 County Counsel	0	6,075	0	443	2,448	0	0
18	13000 Human Resources	0	24,931	0	3,121	10,249	0	0
21	16000 DPW-Building Services Division	0	9,150	0	1,795	25,505	0	0
31	19000 Risk Management	0	4,283	0	525	5,726	0	0
Total Current Allocations		\$40,240	\$147,056	\$2,776	\$34,100	\$180,998	\$4,780	\$1,194
Less: Prior Year Allocations		0	150,481	3,395	35,800	216,668	3,617	1,429
Carry-Forward		0	-3,424	-619	-1,701	-35,670	1,163	-236
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$40,240	\$143,632	\$2,157	\$32,399	\$145,328	\$5,942	\$958

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Seq #	Department Name	28400 Los Banos Sportsmen'S Assoc	28500 Planning And Community Develop	28700 Animal Control	28800 Predatory Animal Control	29100 Water Resources	29400 County Clerk	30000 DPW-Road Division
1	Building Depreciation	\$0	\$9,938	\$0	\$0	\$904	\$0	\$5,899
2	Equipment Depreciation	0	1,019	3,857	0	0	0	0
4	10100 County Executive Office	29	15,365	20,649	632	3,957	713	75,907
8	10200 External Audits	1	432	581	18	111	20	2,136
12	11000 Auditor-Controller	1,205	42,330	35,137	176	3,579	6,547	150,183
16	11500 Admin Svcs-Support Svcs	91	23,076	6,713	91	3,075	279	41,601
17	12500 County Counsel	0	79,319	22,333	0	0	433	15,546
18	13000 Human Resources	0	9,618	21,267	0	1,064	1,064	49,034
21	16000 DPW-Building Services Division	0	13,419	220,355	0	1,220	326	26,775
31	19000 Risk Management	0	2,624	24,377	0	241	902	27,965
Total Current Allocations		\$1,325	\$197,140	\$355,269	\$916	\$14,151	\$10,284	\$395,047
Less: Prior Year Allocations		1,429	248,095	321,134	947	6,923	15,592	428,934
Carry-Forward		-104	-50,955	34,134	-31	7,228	-5,307	-33,887
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$1,221	\$146,185	\$389,403	\$886	\$21,379	\$4,977	\$361,160

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Seq #	Department Name	40001 Health-Admn	40002 Health-DSI	40003 Health-EPI	40004 Health-COVID 19	40005 Emer Med Svc	40006 Emerg Prep	40007 Ca Children Svc
1	Building Depreciation	\$68,126	\$9,555	\$8,862	\$19,962	\$14,563	\$0	\$15,775
2	Equipment Depreciation	10,390	0	0	4,079	8,743	18,860	6,209
4	10100 County Executive Office	121,228	5,387	364	18,840	6,080	3,068	14,293
8	10200 External Audits	3,411	152	10	530	171	86	402
12	11000 Auditor-Controller	121,426	8,240	2,424	18,461	6,971	6,522	18,609
16	11500 Admin Svcs-Support Svcs	9,490	641	513	2,352	2,085	1,832	3,337
17	12500 County Counsel	13,109	2,153	122	8,525	1,806	903	5,556
18	13000 Human Resources	27,659	4,888	276	19,354	4,099	2,050	12,614
21	16000 DPW-Building Services Division	4,375	614	569	1,282	935	0	1,013
31	19000 Risk Management	14,573	1,422	1,272	3,071	2,130	23	2,397
Total Current Allocations		\$393,787	\$33,050	\$14,411	\$96,455	\$47,584	\$33,343	\$80,204
Less: Prior Year Allocations		345,339	35,145	18,775	137,988	49,078	19,085	76,483
Carry-Forward		48,448	-2,095	-4,364	-41,533	-1,495	14,259	3,721
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$442,235	\$30,955	\$10,048	\$54,922	\$46,089	\$47,602	\$83,925

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Seq #	Department Name	40008 Health Disparities	40010 Child Health	40011 Vital Stats	40013 Clinic Svcs	40016 Env Health	40025 Prev & Hlth Plcy	40028 Health - Lab
1	Building Depreciation	\$680	\$8,355	\$8,080	\$27,773	\$0	\$16,506	\$23,425
2	Equipment Depreciation	0	0	0	3,791	0	0	3,647
4	10100 County Executive Office	0	2,693	1,632	6,245	0	8,276	26
8	10200 External Audits	0	76	46	176	0	233	1
12	11000 Auditor-Controller	1,707	4,867	4,323	17,604	0	15,529	1,616
16	11500 Admin Svcs-Support Svcs	106	429	419	4,468	0	3,961	389
17	12500 County Counsel	260	1,389	903	3,421	0	3,577	0
18	13000 Human Resources	591	3,153	2,050	7,765	0	8,120	0
21	16000 DPW-Building Services Division	44	537	519	1,271	0	1,060	1,504
31	19000 Risk Management	104	1,231	1,179	3,603	0	2,452	3,353
Total Current Allocations		\$3,492	\$22,731	\$19,150	\$76,117	\$0	\$59,714	\$33,960
Less: Prior Year Allocations		1,673	23,418	18,708	67,576	0	73,375	30,515
Carry-Forward		1,819	-687	442	8,541	0	-13,661	3,445
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$5,311	\$22,044	\$19,592	\$84,658	\$0	\$46,052	\$37,405

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Seq #	Department Name	40031 Matrnl/Chld Hlth	40600 First Five Merced County	40700 COVID Emergency Response	41500 Behavioral Health	42000 CED-Env Health	49500 Medical Assistance Program	500xx-502xx Human Services Agency
1	Building Depreciation	\$21,841	\$11,683	\$0	\$301,944	\$21,685	\$0	\$65,650
2	Equipment Depreciation	0	0	0	0	5,008	0	0
4	10100 County Executive Office	14,882	27,810	0	484,489	22,396	2,102	655,658
8	10200 External Audits	419	782	0	13,630	630	59	18,446
12	11000 Auditor-Controller	17,911	23,941	4,245	515,362	46,234	5,401	697,375
16	11500 Admin Svcs-Support Svcs	2,601	9,557	0	89,858	44,027	3,277	54,545
17	12500 County Counsel	4,254	2,751	0	121,900	46,206	0	28,969
18	13000 Human Resources	9,657	5,465	0	402,830	20,136	0	635,083
21	16000 DPW-Building Services Division	1,402	-7,941	0	78,309	29,279	0	69,257
31	19000 Risk Management	3,233	1,735	0	247,582	5,745	0	141,785
Total Current Allocations		\$76,200	\$75,783	\$4,245	\$2,255,904	\$241,345	\$10,839	\$2,366,769
Less: Prior Year Allocations		89,275	59,341	1,715	2,105,128	183,307	9,874	2,437,682
Carry-Forward		-13,075	16,442	2,529	150,777	58,038	965	-70,913
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$63,125	\$92,225	\$6,774	\$2,406,681	\$299,383	\$11,804	\$2,295,856

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Seq #	Department Name	50500 IHSS Public Authority	51000 Assistance To The Needy	53000 Aid To Indigents	54000 Area Agency On Aging	55000 Dept Of Workforce Investment	60000 Library	61000 Cooperative Extension
1	Building Depreciation	\$0	\$0	\$0	\$12,741	\$0	\$0	\$12,284
2	Equipment Depreciation	0	0	0	0	0	29,485	0
4	10100 County Executive Office	4,880	2,255	0	14,430	62,151	31,162	2,996
8	10200 External Audits	137	63	0	406	1,749	877	84
12	11000 Auditor-Controller	8,334	54,697	8,224	79,753	47,585	82,109	9,153
16	11500 Admin Svcs-Support Svcs	842	1,274	0	16,078	13,610	15,467	23,398
17	12500 County Counsel	1,417	0	0	781	22,200	7,456	0
18	13000 Human Resources	4,099	0	0	25,503	24,518	46,584	5,794
21	16000 DPW-Building Services Division	0	0	0	27,591	0	177,060	0
31	19000 Risk Management	45	0	0	5,044	7,113	94,371	5,466
Total Current Allocations		\$19,755	\$58,290	\$8,224	\$182,327	\$178,925	\$484,570	\$59,175
Less: Prior Year Allocations		14,559	61,449	11,149	144,724	138,491	464,037	51,281
Carry-Forward		5,196	-3,159	-2,925	37,603	40,434	20,532	7,894
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$24,951	\$55,131	\$5,299	\$219,930	\$219,359	\$505,102	\$67,069

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Seq #	Department Name	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	\$0	\$1,808	\$0	\$60,844	\$0
2	Equipment Depreciation	0	0	0	0	0	0	0
4	10100 County Executive Office	0	0	1,947	12,685	21,511	88,748	12,549
8	10200 External Audits	0	0	55	357	605	2,497	353
12	11000 Auditor-Controller	1,791	0	10,019	40,810	74,341	101,762	58,188
16	11500 Admin Svcs-Support Svcs	0	0	819	16,737	8,987	126,509	2,464
17	12500 County Counsel	0	0	0	27,277	1,202	11,919	0
18	13000 Human Resources	0	0	0	10,249	6,070	50,971	1,025
21	16000 DPW-Building Services Division	0	0	0	2,440	1,369	82,156	0
31	19000 Risk Management	0	0	0	571	1,641	15,980	11
Total Current Allocations		\$1,791	\$0	\$12,840	\$112,934	\$115,727	\$541,387	\$74,590
Less: Prior Year Allocations		1,429	143	12,442	65,240	116,378	487,517	78,606
Carry-Forward		361	-143	398	47,693	-652	53,870	-4,016
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$2,152	-\$143	\$13,238	\$160,627	\$115,075	\$595,257	\$70,574

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Summary Schedule

Seq #	Department Name	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
1	Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Equipment Depreciation	0	0	0	0	0	0	0
4	10100 County Executive Office	0	3,469	2,919	6,342	8,556	2,307	90
8	10200 External Audits	0	98	82	178	241	65	3
12	11000 Auditor-Controller	1,678	6,119	1,205	16,911	10,350	15,843	3,242
16	11500 Admin Svcs-Support Svcs	0	1,092	91	1,456	2,003	0	91
17	12500 County Counsel	0	0	0	54,375	195,932	0	0
18	13000 Human Resources	0	0	0	0	0	0	0
21	16000 DPW-Building Services Division	0	0	0	0	0	0	0
31	19000 Risk Management	0	52,557	1,224	155,317	235,325	0	0
Total Current Allocations		\$1,678	\$63,335	\$5,521	\$234,580	\$452,407	\$18,215	\$3,425
Less: Prior Year Allocations		2,295	79,017	4,822	171,037	220,199	17,693	4,527
Carry-Forward		-617	-15,682	699	63,543	232,208	522	-1,102
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$1,060	\$47,653	\$6,220	\$298,123	\$684,615	\$18,737	\$2,323

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Summary Schedule

Seq #	Department Name	75907 Ins - Grp Health	75908 Ins - Grp Vision	75909 Ins - Mgmt Life	75910 Ins - Mgmt LTD	75911 Ins - WComp-RTW	75912 Ins - Def Comp	76500 Trial Courts
1	Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	Equipment Depreciation	0	0	0	0	0	0	0
4	10100 County Executive Office	4,534	824	47	43	0	611	0
8	10200 External Audits	128	23	1	1	0	17	0
12	11000 Auditor-Controller	21,674	14,639	2,215	2,315	66	8,880	5,939
16	11500 Admin Svcs-Support Svcs	546	0	91	182	0	273	0
17	12500 County Counsel	101	0	0	0	0	150	0
18	13000 Human Resources	0	0	0	0	0	0	0
21	16000 DPW-Building Services Division	0	0	0	0	0	0	0
31	19000 Risk Management	1,243	0	0	0	0	0	6,737
Total Current Allocations		\$28,226	\$15,486	\$2,354	\$2,541	\$66	\$9,932	\$12,676
Less: Prior Year Allocations		32,875	15,437	2,931	3,578	2,115	19,807	3,692
Carry-Forward		-4,649	49	-578	-1,036	-2,049	-9,875	8,984
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$23,577	\$15,534	\$1,776	\$1,505	-\$1,983	\$57	\$21,660

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Seq #	Department Name	76600 Retirement Operating	76700 Law Library	76800 LAFCO	80xxx-86xxx Light & Drainage District	88xxx-90xxx Special District	91100 Merced Co Assn Of Govt	91800 Yarts-JPA
1	Building Depreciation	\$0	\$16,954	\$0	\$0	\$0	\$0	\$0
2	Equipment Depreciation	0	0	0	0	0	0	0
4	10100 County Executive Office	33,093	1,869	1,050	5,698	121,077	0	0
8	10200 External Audits	931	53	30	0	0	0	0
12	11000 Auditor-Controller	34,881	8,675	4,241	338,512	323,388	4,691	1,271
16	11500 Admin Svcs-Support Svcs	4,174	15,039	547	8,830	575	0	0
17	12500 County Counsel	26,218	552	0	0	19,647	0	0
18	13000 Human Resources	13,914	3,981	79	0	0	0	0
21	16000 DPW-Building Services Division	889	20,952	0	0	0	0	0
31	19000 Risk Management	153	1,742	1	0	1,126	0	0
Total Current Allocations		\$114,254	\$69,818	\$5,946	\$353,040	\$465,812	\$4,691	\$1,271
Less: Prior Year Allocations		139,025	67,562	6,625	269,576	421,557	34,619	1,011
Carry-Forward		-24,771	2,256	-678	83,464	44,255	-29,928	260
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$89,484	\$72,074	\$5,268	\$436,504	\$510,067	-\$25,238	\$1,531

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Seq #	Department Name	91900 Transit JPA-Operations	92000 RWMA JPA-Operations	92100 Merced Subbasin GSA - JPA	Other	Schools	General Gov / Unallowable	Subtotal
1	Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$2,032,023
2	Equipment Depreciation	0	0	0	0	0	0	1,081,575
4	10100 County Executive Office	0	0	0	0	0	0	3,903,415
8	10200 External Audits	0	0	0	0	0	0	92,474
12	11000 Auditor-Controller	2,319	2,520	11,152	-5,118	129,823	380,778	5,234,384
16	11500 Admin Svcs-Support Svcs	0	0	2,913	4,733	0	0	1,210,199
17	12500 County Counsel	0	0	0	0	0	321,330	2,212,184
18	13000 Human Resources	0	0	0	0	0	179,264	2,457,453
21	16000 DPW-Building Services Division	0	0	0	73,127	0	0	1,747,962
31	19000 Risk Management	0	0	0	274,624	0	0	1,897,800
Total Current Allocations		\$2,319	\$2,520	\$14,065	\$347,367	\$129,823	\$881,373	\$21,869,469
Less: Prior Year Allocations		2,450	2,644	9,520	335,064	144,760	0	19,713,706
Carry-Forward		-131	-124	4,545	12,303	-14,937	0	1,234,150
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$2,188	\$2,396	\$18,610	\$359,670	\$114,886	\$881,373	\$23,103,620

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Seq #	Department Name	Not Allocated	Residual Costs	Total
1	Building Depreciation	\$0	\$0	\$2,032,023
2	Equipment Depreciation	0	0	1,081,575
4	10100 County Executive Office	0	0	3,903,415
8	10200 External Audits	0	0	92,474
12	11000 Auditor-Controller	0	0	5,234,384
16	11500 Admin Svcs-Support Svcs	0	-0	1,210,199
17	12500 County Counsel	0	0	2,212,184
18	13000 Human Resources	0	0	2,457,453
21	16000 DPW-Building Services Division	0	0	1,747,962
31	19000 Risk Management	0	0	1,897,800
Total Current Allocations		\$0	\$0	\$21,869,469
Less: Prior Year Allocations		0	0	19,713,706
Carry-Forward		0	0	1,234,150
Current Adjustment		0	0	0
Proposed Costs		\$0	\$0	\$23,103,620