



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

County of Merced
Merced, California

Date: **July 31, 2018**
Filing Ref: **MER19**

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 **2018-19**. 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 **2016-17**, and as estimated costs for fiscal year **2018-19** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2018**, 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. Administrative Services |
| 2. County Executive Office | 9. Treasurer |
| 3. Human Resources | 10. Fleet Service Management (ISF) |
| 4. Risk Management A | 11. Administrative Services (ISF) |
| 5. Auditor-Controller A | 12. Insurance Pool (ISF) |
| 6. Maintenance Services | |
| 7. County Counsel | |

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 2018-19 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF MERCED

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Lisa Cardello-Presto

**Renee Hszieh, Bureau Chief
Local Govt Policy & Reporting
Local Govt Programs & Services Division**

Name

Auditor-Controller

Title

8-3-2018

8-8-2018

Date

Date

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

cc: State and Federal Agencies

Attachment

MERCED COUNTY
Allocated Costs By Department

Central Service Departments	10000 BD OF SUPV	10400 BD OF EQUAL	11200 ASSESSOR	11300 TAX COLL	14000 REG OF VOTERS	14200 ELECTIONS	10250 TAX BENE & ASSES
BLDG USE CHARGE	2,429	0	4,842	1,420	834	570	0
EQUIPMENT USE CHARGE	2,433	0	12,794	0	1,553	19,120	0
10100 COUNTY EXECUTIVE	225,495	0	25,173	5,596	4,429	4,519	0
13000 HUMAN RESOURCES	23,489	0	41,220	11,971	2,411	12,498	0
19000 RISK MANAGEMENT	1	0	211	53	43	54	0
RISK MANAGEMENT B	1,988	0	4,083	1,165	706	500	0
11000 AUD/CONTR A	12,182	830	25,679	17,933	6,417	20,524	485
AUDITOR-CONTROLLER B	517	0	23	0	0	1,115	0
16000 DPW BUILDING	50,320	0	100,403	29,357	17,251	14,948	0
12500 COUNTY COUNSEL	292,580	0	44,048	24,817	1,840	21,178	0
11500 ADMIN SVCS	26,045	13	52,687	28,077	17,051	11,614	0
11100 REVENUE &	0	0	0	0	0	0	0
11400 TREASURER	0	0	0	226,124	0	(40)	0
10200 SPECIAL AUDITING	0	0	0	0	0	0	0
Total Allocated	637,479	843	311,163	346,513	52,535	106,600	485
Roll Forward	(174,130)	388	16,678	(130,272)	(45,501)	67,099	62
Cost With Roll Forward	463,349	1,231	327,841	216,241	7,034	173,699	547
Adjustments	0	0	0	0	0	0	0
Proposed Costs	463,349	1,231	327,841	216,241	7,034	173,699	547



MERCED COUNTY
Allocated Costs By Department

Central Service Departments	17000/17100 CAP IMPR	17200 CP CORREC FACILITY	17300 CP MH FACILITY	17500 CP FIRE FACILITY	17600 CP LONG TERM FACILITIES	17700 CP EMER OP CTR	17900 CP ENERGY RETRO
BLDG USE CHARGE	0	0	0	0	0	0	0
EQUIPMENT USE CHARGE	0	0	0	0	0	0	0
10100 COUNTY EXECUTIVE	8,266	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	5,615	673	2,131	183	229	196	23
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	6,254	231	2,780	0	0	0	231
11100 REVENUE &	0	0	0	0	0	0	0
11400 TREASURER	0	0	0	0	0	0	0
10200 SPECIAL AUDITING	0	0	0	0	0	0	0
Total Allocated	20,135	904	4,911	183	229	196	254
Roll Forward	10,497	199	0	161	130	(386)	0
Cost With Roll Forward	30,632	1,103	4,911	344	359	(190)	254
Adjustments	0	0	0	0	0	0	0
Proposed Costs	30,632	1,103	4,911	344	359	(190)	254



MERCED COUNTY
Allocated Costs By Department

Central Service Departments	10110 ADVERTISING	18100 SPG FAIR	18200 COM AV-EC-DEV	18400 UC DEVELOPMENT	18500 MERCED COUNTY RDA	19600 COUNTY SURVEYOR	16100 DPW PUBLIC WORKS ADMIN
BLDG USE CHARGE	0	0	1	0	0	0	377
EQUIPMENT USE CHARGE	0	0	0	0	0	0	0
10100 COUNTY EXECUTIVE	0	18,566	16,547	0	0	0	33,136
13000 HUMAN RESOURCES	0	31,909	14,927	0	0	0	31,317
19000 RISK MANAGEMENT	0	156	42	0	0	0	37
RISK MANAGEMENT B	0	10,956	54	0	0	0	1,350
11000 AUD/CONTR A	105	24,319	13,482	0	1,078	0	127,651
AUDITOR-CONTROLLER B	0	622	0	0	0	0	540
16000 DPW BUILDING	0	0	11	0	0	0	16,254
12500 COUNTY COUNSEL	0	21,496	47,800	0	0	0	94,006
11500 ADMIN SVCS	0	1,668	2,469	0	0	0	5,766
11100 REVENUE &	0	0	0	0	0	0	0
11400 TREASURER	0	(125)	0	0	0	0	0
10200 SPECIAL AUDITING	0	0	0	0	0	0	0
Total Allocated	105	109,567	95,333	0	1,078	0	310,434
Roll Forward	(10)	25,925	5,292	(1,948)	1,074	0	111,087
Cost With Roll Forward	95	135,492	100,625	(1,948)	2,152	0	421,521
Adjustments	0	0	0	0	0	0	0
Proposed Costs	95	135,492	100,625	(1,948)	2,152	0	421,521



MERCED COUNTY
Allocated Costs By Department

Central Service Departments	20000 CNTY COURT OPER	20100 CHILD SUPPORT	10260 GRAND JURY	20400 DIST ATTNY	20401 DA VIC WIT	20402 DA GANG PREVENTION	20404 DA ANTI DRUG
BLDG USE CHARGE	0	0	0	364,497	0	0	0
EQUIPMENT USE CHARGE	0	0	1,082	38,977	0	0	0
10100 COUNTY EXECUTIVE	0	59,607	0	57,588	5,925	0	778
13000 HUMAN RESOURCES	0	52,739	0	59,355	2,590	0	340
19000 RISK MANAGEMENT	0	579	0	562	62	0	9
RISK MANAGEMENT B	0	717	0	11,702	72	0	9
11000 AUD/CONTR A	1,051	60,396	519	70,486	8,710	92	1,287
AUDITOR-CONTROLLER B	0	7,056	0	696	0	0	0
16000 DPW BUILDING	0	0	0	77,595	0	0	0
12500 COUNTY COUNSEL	40,146	5,915	12,131	19,559	0	0	0
11500 ADMIN SVCS	0	47,678	(5,447)	6,169	694	0	0
11100 REVENUE &	0	0	0	0	0	0	0
11400 TREASURER	0	(6,100)	0	(40)	0	0	0
10200 SPECIAL AUDITING	0	6,876	0	625	0	0	0
Total Allocated	41,197	235,463	8,285	707,771	18,053	92	2,423
Roll Forward	0	41,280	(5,031)	186,830	2,816	77	(1,954)
Cost With Roll Forward	41,197	276,743	3,254	894,601	20,869	169	469
Adjustments	0	0	0	0	0	0	0
Proposed Costs	41,197	276,743	3,254	894,601	20,869	169	469



MERCED COUNTY
Allocated Costs By Department

Central Service Departments	20405 VIPER PROGRAM	20408 DA STAT RAPE	20409 DA WEL FRAUD	20410 DA INS FRAD	20411 DA RURAL CRIM	20600 PUBLIC DEF	10120 INDIGENT DEF
BLDG USE CHARGE	0	0	0	0	0	3,256	48
EQUIPMENT USE CHARGE	988	0	1,520	0	0	8,073	0
10100 COUNTY EXECUTIVE	1,586	0	0	0	0	22,513	0
13000 HUMAN RESOURCES	693	0	0	0	0	25,559	179
19000 RISK MANAGEMENT	19	0	0	0	0	220	0
RISK MANAGEMENT B	19	0	0	0	0	1,739	37
11000 AUD/CONTR A	3,292	0	0	0	64	24,620	6,235
AUDITOR-CONTROLLER B	0	0	0	0	0	23	0
16000 DPW BUILDING	0	0	0	0	0	43,727	994
12500 COUNTY COUNSEL	0	0	0	0	0	4,226	16,557
11500 ADMIN SVCS	0	0	0	0	0	40,079	449
11100 REVENUE &	0	0	0	0	0	0	0
11400 TREASURER	0	0	0	0	0	0	0
10200 SPECIAL AUDITING	0	0	0	0	0	0	0
Total Allocated	6,597	0	1,520	0	64	174,035	24,499
Roll Forward	0	0	(9,911)	(1,633)	57	(62,683)	20,681
Cost With Roll Forward	6,597	0	(8,391)	(1,633)	121	111,352	45,180
Adjustments	0	0	0	0	0	0	0
Proposed Costs	6,597	0	(8,391)	(1,633)	121	111,352	45,180



MERCED COUNTY
Allocated Costs By Department

Central Service Departments	22100 SHERIFF	23000 SHRF CORRECTIONS	23100 SHRF INMATE WELFARE	23300 JUV HALL	23400 PROBATION	23700 STATE INST	25000 FIRE DEPT
BLDG USE CHARGE	4,308	825,862	0	2,847	13,722	0	367
EQUIPMENT USE CHARGE	482,770	79,286	0	23,999	20,328	0	0
10100 COUNTY EXECUTIVE	155,303	83,615	1,557	41,209	75,987	0	25,258
13000 HUMAN RESOURCES	139,813	104,275	742	70,775	99,754	0	22,539
19000 RISK MANAGEMENT	1,615	957	18	459	742	0	293
RISK MANAGEMENT B	(21,786)	28,758	19	22,784	4,028	0	9,715
11000 AUD/CONTR A	162,442	89,140	5,189	46,395	78,297	207	67,521
AUDITOR-CONTROLLER B	1,794	628	0	180	180	0	0
16000 DPW BUILDING	212,450	60,285	0	51,949	24,388	0	5,487
12500 COUNTY COUNSEL	70,407	25,224	0	0	13,743	0	9,146
11500 ADMIN SVCS	(9,409)	50,946	2,442	14,824	56,281	0	43,399
11100 REVENUE &	0	0	0	0	0	0	0
11400 TREASURER	(225)	0	0	0	0	0	0
10200 SPECIAL AUDITING	211	0	0	0	1,578	0	25
Total Allocated	1,199,693	1,348,976	9,967	275,421	389,028	207	183,750
Roll Forward	264,413	567,054	721	(64,975)	(631,209)	(1)	(6,493)
Cost With Roll Forward	1,464,106	1,916,030	10,688	210,446	(242,181)	206	177,257
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,464,106	1,916,030	10,688	210,446	(242,181)	206	177,257



MERCED COUNTY
Allocated Costs By Department

Central Service Departments	25100 EMER SVCS	16200 DPW CREEK PROJ	27000 AG COMM	27100 SPEC PEST CONTR	27200 SLR WGHT & MEAS	16300 DPW BLDG DIV	27400 PROF SVCS
BLDG USE CHARGE	0	0	12,822	0	1,530	1,019	0
EQUIPMENT USE CHARGE	0	0	6,145	0	28,045	3,552	0
10100 COUNTY EXECUTIVE	43,783	0	22,485	0	3,112	6,883	0
13000 HUMAN RESOURCES	0	0	26,081	0	5,361	4,601	0
19000 RISK MANAGEMENT	0	0	206	0	28	71	0
RISK MANAGEMENT B	0	0	1,115	0	37	882	0
11000 AUD/CONTR A	1,679	1,230	25,260	978	5,913	10,584	0
AUDITOR-CONTROLLER B	0	0	430	0	184	45	23
16000 DPW BUILDING	(2,682)	0	37,010	0	0	21,070	0
12500 COUNTY COUNSEL	7,907	0	2,413	0	316	19,931	0
11500 ADMIN SVCS	3,939	0	24,636	2,084	1,679	9,694	0
11100 REVENUE &	0	0	0	0	0	0	0
11400 TREASURER	0	0	0	0	(40)	0	0
10200 SPECIAL AUDITING	856	0	638	0	0	0	0
Total Allocated	55,482	1,230	159,241	3,062	46,165	78,332	23
Roll Forward	(14,471)	(2,063)	(29,681)	66	25,930	(3,589)	(3)
Cost With Roll Forward	41,011	(833)	129,560	3,128	72,095	74,743	20
Adjustments	0	0	0	0	0	0	0
Proposed Costs	41,011	(833)	129,560	3,128	72,095	74,743	20



MERCED COUNTY
Allocated Costs By Department

Central Service Departments	28000 RECORDER	24000 CORONER	28200 AFFORDABLE HOUSING	28300 EAST F&G	28400 LB SPORTS	28500 PLANNING	28700 ANIMAL CONTROL
BLDG USE CHARGE	1,494	5,632	0	0	0	2,063	263,292
EQUIPMENT USE CHARGE	123,467	13,643	0	0	0	19,854	12,293
10100 COUNTY EXECUTIVE	5,842	5,267	0	0	0	12,696	14,514
13000 HUMAN RESOURCES	12,349	3,956	0	0	0	13,331	16,586
19000 RISK MANAGEMENT	75	54	0	0	0	105	165
RISK MANAGEMENT B	1,257	282	0	0	0	1,760	8,036
11000 AUD/CONTR A	31,874	9,958	913	454	454	42,167	26,920
AUDITOR-CONTROLLER B	0	23	0	0	0	1,559	68
16000 DPW BUILDING	31,147	44,112	0	0	0	42,664	164,026
12500 COUNTY COUNSEL	9,481	9,490	0	0	0	118,040	2,147
11500 ADMIN SVCS	21,323	3,018	2,317	0	0	32,306	(3,005)
11100 REVENUE &	0	0	0	0	0	0	0
11400 TREASURER	(40)	0	0	0	0	0	(120)
10200 SPECIAL AUDITING	0	0	0	0	0	0	0
Total Allocated	238,269	95,435	3,230	454	454	286,545	504,922
Roll Forward	130,344	13,310	2,961	293	329	7,488	106,650
Cost With Roll Forward	368,613	108,745	6,191	747	783	294,033	611,572
Adjustments	0	0	0	0	0	0	0
Proposed Costs	368,613	108,745	6,191	747	783	294,033	611,572



MERCED COUNTY
Allocated Costs By Department

Central Service Departments	28800 PRED ANIMAL CONT	10130 AIRPORT LAND USE	29100 WATER RESOURCES	29400 COUNTY CLERK	30000 ROADS	40001 HEALTH ADMIN	40002 HEALTH - DSI
BLDG USE CHARGE	0	0	0	221	392	15,124	3,029
EQUIPMENT USE CHARGE	0	0	0	7,469	0	1,066	5,442
10100 COUNTY EXECUTIVE	0	0	0	778	40,850	21,298	3,771
13000 HUMAN RESOURCES	0	0	0	3,955	35,013	80,805	1,649
19000 RISK MANAGEMENT	0	0	0	9	400	87	36
RISK MANAGEMENT B	0	0	0	182	9,257	1,405	295
11000 AUD/CONTR A	69	0	23	3,636	107,342	54,014	8,972
AUDITOR-CONTROLLER B	0	0	0	0	134	5,494	0
16000 DPW BUILDING	0	0	0	4,831	31,198	8,907	1,785
12500 COUNTY COUNSEL	0	308	0	0	6,563	43,588	0
11500 ADMIN SVCS	231	0	1,390	2,060	39,748	13,852	376
11100 REVENUE &	0	0	0	0	0	0	0
11400 TREASURER	0	0	0	0	0	0	0
10200 SPECIAL AUDITING	0	0	0	0	5,517	256	0
Total Allocated	300	308	1,413	23,141	276,414	245,896	25,355
Roll Forward	(25)	(1,442)	0	3,457	27,294	122,160	(12,593)
Cost With Roll Forward	275	(1,134)	1,413	26,598	303,708	368,056	12,762
Adjustments	0	0	0	0	0	0	0
Proposed Costs	275	(1,134)	1,413	26,598	303,708	368,056	12,762



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	19,881	4,487	2,103	1,363	14,132	38,267	16,392
EQUIPMENT USE CHARGE	35,794	3,780	0	650	3,109	2,129	0
10100 COUNTY EXECUTIVE	3,890	13,976	3,502	778	8,589	14,813	9,606
13000 HUMAN RESOURCES	1,701	6,109	1,530	340	3,755	8,010	4,199
19000 RISK MANAGEMENT	28	149	42	9	94	142	71
RISK MANAGEMENT B	1,688	539	215	121	1,415	3,427	1,467
11000 AUD/CONTR A	13,365	43,416	9,265	3,315	22,027	35,674	33,112
AUDITOR-CONTROLLER B	0	0	0	0	0	0	0
16000 DPW BUILDING	11,707	2,642	1,238	803	(5,227)	23,442	9,653
12500 COUNTY COUNSEL	0	0	0	0	0	22,434	0
11500 ADMIN SVCS	3,854	1,947	261	863	4,204	8,475	26,814
11100 REVENUE &	0	0	0	0	0	0	0
11400 TREASURER	0	0	0	0	0	(290)	0
10200 SPECIAL AUDITING	538	1,379	513	0	322	0	3,739
Total Allocated	92,446	78,424	18,669	8,242	52,420	156,523	105,053
Roll Forward	(42,680)	10,834	(1,344)	(4,711)	(69,319)	(79,408)	12,436
Cost With Roll Forward	49,766	89,258	17,325	3,531	(16,899)	77,115	117,489
Adjustments	0	0	0	0	0	0	0
Proposed Costs	49,766	89,258	17,325	3,531	(16,899)	77,115	117,489



MERCED COUNTY
Allocated Costs By Department

Central Service Departments	40028 LABORATORY	40031 MATRNL & CHLD HLTH	40034 PUBLIC HLTH NURSE	40600 FIRST FIVE	41500 BEHAV HEALTH & RECOVERY SVS	49500 MAP	50000/51000 HSA
BLDG USE CHARGE	18,841	8,477	0	4,730	205,573	0	14,075
EQUIPMENT USE CHARGE	1,662	0	0	2,681	0	0	0
10100 COUNTY EXECUTIVE	1,557	10,774	0	3,833	217,085	0	514,999
13000 HUMAN RESOURCES	680	4,709	0	3,178	218,503	0	422,502
19000 RISK MANAGEMENT	18	111	0	26	2,104	0	4,915
RISK MANAGEMENT B	1,573	830	0	(3,274)	19,471	0	29,833
11000 AUD/CONTR A	6,394	25,528	0	15,834	374,783	7,073	605,283
AUDITOR-CONTROLLER B	0	0	0	23	7,033	0	9,043
16000 DPW BUILDING	11,095	4,993	0	13,031	18,477	0	97,264
12500 COUNTY COUNSEL	0	0	0	5,830	173,567	0	(17,086)
11500 ADMIN SVCS	3,028	1,048	0	8,562	68,983	0	15,802
11100 REVENUE &	0	0	0	0	0	0	0
11400 TREASURER	0	0	0	0	0	0	(565)
10200 SPECIAL AUDITING	0	1,618	0	0	5,002	0	120,164
Total Allocated	44,848	58,088	0	54,454	1,310,581	7,073	1,816,229
Roll Forward	(42,381)	(9,422)	(932)	3,778	294,629	3,175	471,513
Cost With Roll Forward	2,467	48,666	(932)	58,232	1,605,210	10,248	2,287,842
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,467	48,666	(932)	58,232	1,605,210	10,248	2,287,842



MERCED COUNTY
Allocated Costs By Department

Central Service Departments	50500 IHSS	53000 AID TO INDIGENT	55000 DEPT WRKFRC INVST	57000 DEPT WRKFRC INVST	54000 AAA	60000 LIBRARY	61000 COOP EXT
BLDG USE CHARGE	0	0	0	0	6,421	33,376	12,458
EQUIPMENT USE CHARGE	0	0	0	0	1,710	3,894	0
10100 COUNTY EXECUTIVE	1,557	0	22,125	0	8,350	34,260	2,155
13000 HUMAN RESOURCES	(6,194)	0	42,961	0	4,636	38,989	3,868
19000 RISK MANAGEMENT	9	0	192	0	83	362	17
RISK MANAGEMENT B	19	0	742	0	1,331	18,231	2,063
11000 AUD/CONTR A	5,405	2,905	48,288	0	31,671	39,820	3,973
AUDITOR-CONTROLLER B	0	0	1,297	0	23	23	45
16000 DPW BUILDING	0	0	0	0	10,318	158,612	59,107
12500 COUNTY COUNSEL	0	0	10,396	0	1,956	4,044	0
11500 ADMIN SVCS	1,621	0	6,797	0	20,548	4,762	38,800
11100 REVENUE &	0	0	0	0	0	0	0
11400 TREASURER	0	0	0	0	0	(80)	0
10200 SPECIAL AUDITING	119	0	5,770	0	1,403	10	0
Total Allocated	2,536	2,905	138,568	0	88,450	336,303	122,486
Roll Forward	1,622	2,292	33,614	(457)	58,543	(52,233)	7,974
Cost With Roll Forward	4,158	5,197	172,182	(457)	146,993	284,070	130,460
Adjustments	0	0	0	0	0	0	0
Proposed Costs	4,158	5,197	172,182	(457)	146,993	284,070	130,460



MERCED COUNTY
Allocated Costs By Department

Central Service Departments	16400 DPW-REC DIV	16600 SPEC REC DIV	16500 DPW-PARKS	71100 DBT SV JUV HALL 2013	71200 DBT SV JV HALL	71600 DBT SV ENERGY RETROFIT	71000 INT-TRANS & OTHER
BLDG USE CHARGE	0	0	35,089	0	0	0	0
EQUIPMENT USE CHARGE	187	783	17,318	0	0	0	0
10100 COUNTY EXECUTIVE	2,005	0	21,577	0	0	0	0
13000 HUMAN RESOURCES	1,100	0	12,555	0	0	0	0
19000 RISK MANAGEMENT	6	0	240	0	0	0	0
RISK MANAGEMENT B	24	0	5,454	0	0	0	0
11000 AUD/CONTR A	3,467	767	35,285	260	0	0	335
AUDITOR-CONTROLLER B	0	23	90	0	0	0	0
16000 DPW BUILDING	0	0	4,127	0	0	0	0
12500 COUNTY COUNSEL	2,145	0	1,688	0	0	0	0
11500 ADMIN SVCS	4	0	6,372	0	0	0	0
11100 REVENUE &	0	0	0	0	0	0	0
11400 TREASURER	0	0	(40)	0	0	0	0
10200 SPECIAL AUDITING	0	0	0	0	0	0	0
Total Allocated	8,938	1,573	139,755	260	0	0	335
Roll Forward	2,698	(2,008)	(8,715)	145	0	0	56
Cost With Roll Forward	11,636	(435)	131,040	405	0	0	391
Adjustments	0	0	0	0	0	0	0
Proposed Costs	11,636	(435)	131,040	405	0	0	391



MERCED COUNTY
Allocated Costs By Department

Central Service Departments	71300 DBT SVS JUSTICE FACILITY	71400 DS-MH FACILITY	71500 DBT SVS DAIRY LOAN	71900 DBT SVS PENSION OBLIG	75000 MEDICAL FAC LEASE	92000 RWMA-JPA	75200 CASTLE ARPT DEV CTR
BLDG USE CHARGE	0	0	0	0	0	0	0
EQUIPMENT USE CHARGE	0	0	0	0	0	0	19,860
10100 COUNTY EXECUTIVE	0	0	0	0	0	0	7,767
13000 HUMAN RESOURCES	0	0	0	0	0	0	2,941
19000 RISK MANAGEMENT	0	0	0	0	0	0	58
RISK MANAGEMENT B	0	0	0	0	0	0	15,565
11000 AUD/CONTR A	252	156	145	150	115	895	28,204
AUDITOR-CONTROLLER B	0	0	0	0	0	0	113
16000 DPW BUILDING	0	0	0	0	0	0	0
12500 COUNTY COUNSEL	0	0	0	0	0	0	1,001
11500 ADMIN SVCS	0	0	463	0	0	0	21,251
11100 REVENUE &	0	0	0	0	0	0	0
11400 TREASURER	0	0	0	0	0	0	0
10200 SPECIAL AUDITING	0	0	0	0	0	0	440
Total Allocated	252	156	608	150	115	895	97,200
Roll Forward	163	0	123	139	(7,058)	(4,797)	(18,146)
Cost With Roll Forward	415	156	731	289	(6,943)	(3,902)	79,054
Adjustments	0	0	0	0	0	0	0
Proposed Costs	415	156	731	289	(6,943)	(3,902)	79,054



MERCED COUNTY
Allocated Costs By Department

Central Service Departments	91900 TRANSIT-JPA	75500 FLEET SVC	75600 ADMIN SVC -INFO	75100 CASTLE WATER & SEWER	75901 INS AUTO PHY	75902 INS MED MALP	75903 INS WK COMP
BLDG USE CHARGE	0	0	4,221	0	0	0	0
EQUIPMENT USE CHARGE	0	0	0	0	0	0	0
10100 COUNTY EXECUTIVE	0	4,669	30,915	0	0	0	0
13000 HUMAN RESOURCES	0	2,678	42,828	0	0	0	0
19000 RISK MANAGEMENT	0	50	280	0	6,181	6,653	78,146
RISK MANAGEMENT B	183	615	3,681	0	0	0	0
11000 AUD/CONTR A	3,901	57,782	83,412	3,095	4,309	155	12,681
AUDITOR-CONTROLLER B	0	368	23	0	0	0	0
16000 DPW BUILDING	925	353	87,283	0	0	0	0
12500 COUNTY COUNSEL	0	0	1,991	0	0	0	0
11500 ADMIN SVCS	0	14,635	76,351	4,169	231	0	1,158
11100 REVENUE &	0	0	0	0	0	0	0
11400 TREASURER	0	0	0	0	0	0	0
10200 SPECIAL AUDITING	0	0	0	0	0	0	0
Total Allocated	5,009	81,150	330,985	7,264	10,721	6,808	91,985
Roll Forward	4,790	37,389	64,967	872	(29,394)	(332)	(185,861)
Cost With Roll Forward	9,799	118,539	395,952	8,136	(18,673)	6,476	(93,876)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	9,799	118,539	395,952	8,136	(18,673)	6,476	(93,876)



MERCED COUNTY
Allocated Costs By Department

Central Service Departments	75904 INS GEN LIAB	75905 INS DENTAL	75906 INS GR LIFE	75907 INS GR HLTH	75908 INS GR VISION	75909 INS MGT LIFE	75910 INS MGT LTD
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	190,994	1,795	718	32,656	718	730	1,298
RISK MANAGEMENT B	0	0	0	0	0	0	0
11000 AUD/CONTR A	4,050	6,094	1,470	8,020	5,479	1,126	918
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	4,169	1,853	3,705	1,853	0	3,705	1,853
11100 REVENUE &	0	0	0	0	0	0	0
11400 TREASURER	0	0	0	0	0	0	0
10200 SPECIAL AUDITING	0	0	0	0	0	0	0
Total Allocated	199,213	9,742	5,893	42,529	6,197	5,561	4,069
Roll Forward	498,689	(30,929)	5,389	(289,518)	(10,336)	(395)	(3,403)
Cost With Roll Forward	697,902	(21,187)	11,282	(246,989)	(4,139)	5,166	666
Adjustments	0	0	0	0	0	0	0
Proposed Costs	697,902	(21,187)	11,282	(246,989)	(4,139)	5,166	666



MERCED COUNTY
Allocated Costs By Department

Central Service Departments	76500 TRIAL COSTS	76600 RETIRE BD	76800 LAFCO	880-910 SP DIST	91100 MCAG	91200 LAW LIBR	91500 VOLTA COMM
BLDG USE CHARGE	284	0	0	0	0	119	0
EQUIPMENT USE CHARGE	0	0	0	0	0	0	0
10100 COUNTY EXECUTIVE	0	9,049	0	0	2,744	808	0
13000 HUMAN RESOURCES	0	14,827	0	25,377	0	353	0
19000 RISK MANAGEMENT	0	47	0	696	0	0	0
RISK MANAGEMENT B	9,205	74	0	0	0	1,050	0
11000 AUD/CONTR A	8,744	20,681	1,745	211,479	175	3,687	0
AUDITOR-CONTROLLER B	0	2,380	0	167,757	830	0	0
16000 DPW BUILDING	43,395	(8,119)	0	0	0	8,427	0
12500 COUNTY COUNSEL	0	112,436	0	10,992	333	426	0
11500 ADMIN SVCS	(8,133)	911	2,508	0	0	5,059	0
11100 REVENUE &	0	0	0	0	0	0	0
11400 TREASURER	0	(965)	0	0	(100)	0	0
10200 SPECIAL AUDITING	0	0	0	0	0	0	0
Total Allocated	53,495	151,321	4,253	416,301	3,982	19,929	0
Roll Forward	(97,877)	53,586	3,052	178,970	(7,309)	(5,745)	0
Cost With Roll Forward	(44,382)	204,907	7,305	595,271	(3,327)	14,184	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(44,382)	204,907	7,305	595,271	(3,327)	14,184	0



MERCED COUNTY
Allocated Costs By Department

Central Service Departments	91800 YARTS-JPA	930-960 CAA	99832 COMM BLDGS	99833 SCHOOLS	99834 CITIES	99835 TRST FUNDS	99839 ALL OTHERS
BLDG USE CHARGE	0	0	48,509	0	0	0	621,595
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	60,606	0	2,270	0	33,221
11000 AUD/CONTR A	133	0	0	268,804	0	0	0
AUDITOR-CONTROLLER B	0	0	0	0	0	0	0
16000 DPW BUILDING	0	0	201,614	0	15,143	0	195,070
12500 COUNTY COUNSEL	0	0	0	0	0	0	0
11500 ADMIN SVCS	0	0	20,597	0	0	0	74,409
11100 REVENUE &	0	0	0	0	0	0	0
11400 TREASURER	0	0	0	0	0	(13,300)	0
10200 SPECIAL AUDITING	0	0	0	0	0	0	0
Total Allocated	133	0	331,326	268,804	17,413	(13,300)	924,295
Roll Forward	97	0	(36,155)	64,908	507	284,662	545,443
Cost With Roll Forward	230	0	295,171	333,712	17,920	271,362	1,469,738
Adjustments	0	0	0	0	0	0	0
Proposed Costs	230	0	295,171	333,712	17,920	271,362	1,469,738



MERCED COUNTY
Allocated Costs By Department

Central Service Departments	SubTotal	Direct Billed	Unallocated	Total
BLDG USE CHARGE	2,642,391	0	0	2,642,391
EQUIPMENT USE CHARGE	1,007,456	0	0	1,007,456
10100 COUNTY EXECUTIVE	2,005,315	5,285	412,463	2,423,063
13000 HUMAN RESOURCES	1,814,917	82,812	21,172	1,918,901
19000 RISK MANAGEMENT	337,006	732,042	0	1,069,048
RISK MANAGEMENT B	314,762	75,472	0	390,234
11000 AUD/CONTR A	3,323,220	4,678	815,019	4,142,917
AUDITOR-CONTROLLER B	210,405	0	0	210,405
16000 DPW BUILDING	2,054,860	2,838,204	0	4,893,064
12500 COUNTY COUNSEL	1,317,156	1,125,462	0	2,442,618
11500 ADMIN SVCS	1,012,131	1,533,708	0	2,545,839
11100 REVENUE &	0	0	0	0
11400 TREASURER	204,054	13,385	13,402	230,841
10200 SPECIAL AUDITING	157,599	0	374,467	532,066
Total Allocated	16,401,272	6,411,048	1,636,523	24,448,843
Roll Forward	2,169,089	0	0	2,169,089
Cost With Roll Forward	18,570,361	6,411,048	1,636,523	26,617,932
Adjustments	0	0	0	0
Proposed Costs	18,570,361	6,411,048	1,636,523	26,617,932

