



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

**County of Merced
Merced, California**

**Date:
Filing Ref:**

**June 24, 2024
MER25**

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 **2024-25**. 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 **2022-23**, and as estimated costs for fiscal year **2024-25** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2024**, 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 2024-25 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF MERCED

BY Original signed by

Janey Cabral

Name
Assistant Auditor-Controller

Title
06-24-2024

Date

MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

BY Original signed by

SANDEEP SINGH
Manager
Local Government Policy Section
Local Govt Programs and Services Division
06-25-2024

Date

cc: State and Federal Agencies
Attachment: Summary Schedule

Negotiated by Betty Chen
Telephone (916) 327-9496

Merced County, California
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2023 Actuals
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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	\$28,813	\$0	\$570	\$0	\$0	\$0	\$0	\$57,442	\$16,839	\$10,170
2 Equipment Depreciation	26,610	0	0	0	0	720	0	3,573	18,972	0
4 10100 County Executive Office	288,057	256	21,393	0	3,599	393	24	34,213	8,874	8,368
8 10200 External Audits	417	8	632	0	106	12	1	1,010	175	0
12 11000 Auditor-Controller	16,979	1,337	1,874	71	734	4,275	1,235	31,054	91,111	40,985
16 11500 Admin Svcs-Support Svcs	35,768	420	1,074	0	0	303	0	75,122	21,831	14,765
17 12500 County Counsel	343,183	0	7,438	0	0	12,437	9,314	16,602	14,962	1,087
18 13000 Human Resources	9,505	0	0	0	0	0	0	31,398	4,469	6,856
21 16000 DPW-Building Services Divisio	48,170	0	946	0	0	0	0	96,423	27,909	16,856
34 19000 Risk Management	4,125	0	75	0	0	0	0	8,571	2,269	1,415
Total Current Allocations	801,628	2,021	34,002	71	4,439	18,140	10,574	355,408	207,411	100,502
Less: Allocations from 2 Yrs Prior	640,424	268	21,812	131	2,790	20,370	928	339,146	185,401	136,506
Carry-Forward	161,204	1,752	12,190	(60)	1,649	(2,230)	9,646	16,262	22,011	(36,004)
Proposed Costs	\$962,832	\$3,773	\$46,192	\$12	\$6,088	\$15,910	\$20,220	\$371,670	\$229,422	\$64,498

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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	\$13,849	\$0	\$1,335	\$0	\$12,085	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	2,039	116,039	1,047	0	4,944	1,020	94,704	0	0	0
4 10100 County Executive Office	10,730	23,468	18,317	876	8,888	2,372	186,620	29	289	0
8 10200 External Audits	317	294	541	26	262	70	500	1	9	0
12 11000 Auditor-Controller	15,694	23,387	34,393	2,470	31,290	5,230	45,401	368	23,644	18,162
16 11500 Admin Svcs-Support Svcs	20,244	6,136	3,876	420	16,429	868	31,019	126	11,431	1,429
17 12500 County Counsel	13,188	80,414	122,658	0	6,525	1,586	10,772	0	0	0
18 13000 Human Resources	11,080	16,517	13,206	0	7,830	3,123	26,503	0	0	0
21 16000 DPW-Building Services Divisio	22,953	20,501	13,132	0	20,030	0	67,353	0	0	0
34 19000 Risk Management	1,946	8,274	2,262	0	1,678	34	36,564	0	0	0
Total Current Allocations	112,043	295,031	210,766	3,792	109,962	14,304	499,436	524	35,372	19,591
Less: Allocations from 2 Yrs Prior	80,661	247,558	337,231	3,589	68,389	9,265	204,517	377	24,872	2,405
Carry-Forward	31,381	47,472	(126,465)	203	41,573	5,039	294,920	147	10,501	17,186
Proposed Costs	\$143,424	\$342,503	\$84,301	\$3,995	\$151,534	\$19,343	\$794,356	\$671	\$45,873	\$36,777

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Summary Schedule

Department	17100 District Projects	17200-17900 Cap Projects	18100 Spring Fair - Merced County	18200 Commerce Aviation & Econ Dev	20000 County Court Operations	20100 Child Support Services Agency	20400 District Attorney	20600 Public Defender	22100 Sheriff	23000 Sheriff- Corrections
1 Building Depreciation	\$0	\$0	\$0	\$12,236	\$0	\$0	\$325,941	\$44,600	\$85,785	\$608,210
2 Equipment Depreciation	0	0	3,020	0	0	0	28,571	4,971	317,205	154,516
4 10100 County Executive Office	0	25	22,528	9,603	0	64,320	96,761	40,923	257,676	220,400
8 10200 External Audits	0	1	499	178	0	1,899	0	1,208	7,572	6,509
12 11000 Auditor-Controller	1,021	16,752	37,495	22,110	2,879	67,645	146,279	36,870	263,206	112,063
16 11500 Admin Svcs-Support Svcs	126	2,311	10,048	15,894	0	15,837	21,972	17,518	86,080	23,644
17 12500 County Counsel	0	0	35,766	69,912	24,903	12,766	40,729	2,314	96,417	34,878
18 13000 Human Resources	0	0	20,802	5,103	0	68,831	85,790	30,931	190,466	121,330
21 16000 DPW-Building Services Divisio	0	0	10,978	20,280	0	0	123,295	19,228	37,290	220,632
34 19000 Risk Management	0	0	22,898	1,668	0	1,434	19,272	1,924	16,018	65,729
Total Current Allocations	1,147	19,089	164,036	156,984	27,782	232,732	888,611	200,488	1,357,713	1,567,910
Less: Allocations from 2 Yrs Prior	356	7,112	56,540	175,811	37,354	192,065	828,318	225,282	1,275,827	1,143,959
Carry-Forward	791	11,977	107,495	(18,828)	(9,572)	40,666	60,293	(24,794)	81,886	423,950
Proposed Costs	\$1,938	\$31,065	\$271,531	\$138,156	\$18,210	\$273,398	\$948,903	\$175,694	\$1,439,599	\$1,991,860

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Department	23100 Sheriff Inmate Welfare	23300 Juvenile Hall	23400 Probation	23700 State Institutions	24000 Coroner	25000 Fire	25100 Emergency Services	25200 Response / Recovery	OES - Agricultural Commissioner	27000 Special Pest Control
1 Building Depreciation	\$0	\$0	\$44,856	\$0	\$0	\$0	\$0	\$0	\$4,803	\$0
2 Equipment Depreciation	0	16,580	51,530	0	4,577	0	0	0	5,268	0
4 10100 County Executive Office	2,819	61,526	125,029	0	10,851	172,174	31,502	38,025	28,450	327
8 10200 External Audits	83	1,817	3,692	0	320	5,061	96	1,123	840	10
12 11000 Auditor-Controller	7,056	51,557	118,454	265	12,503	69,361	5,482	6,500	32,177	2,806
16 11500 Admin Svcs-Support Svcs	1,145	17,209	34,875	84	3,297	20,847	672	4,539	29,196	252
17 12500 County Counsel	210	200	54,903	0	24,580	27,866	42,311	0	1,816	0
18 13000 Human Resources	2,137	38,186	89,180	0	7,557	7,732	0	0	26,028	0
21 16000 DPW-Building Services Divisio	0	14,658	12,622	0	46,652	4,756	17,109	0	19,771	0
34 19000 Risk Management	22	38,455	3,452	0	1,056	23,240	0	0	2,131	0
Total Current Allocations	13,473	240,186	538,594	349	111,393	331,037	97,172	50,187	150,481	3,395
Less: Allocations from 2 Yrs Prior	13,157	222,744	413,342	428	83,243	238,293	83,053	23,916	164,137	2,497
Carry-Forward	316	17,442	125,252	(79)	28,151	92,744	14,120	26,271	(13,656)	898
Proposed Costs	\$13,788	\$257,628	\$663,847	\$270	\$139,544	\$423,781	\$111,292	\$76,458	\$136,824	\$4,293

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Department	27200 Sealer Of Weights & Measures	28000 Recorder	28200 Affordable Housing Program	28300 Eastside Fish & Game Assoc	28400 Los Banos Sportsmen'S Assoc	28500 Planning And Community Develop	28700 Animal Control	28800 Predatory Animal Control	29100 Water Resources	29400 County Clerk
1 Building Depreciation	\$0	\$17,718	\$0	\$0	\$0	\$12,236	\$0	\$0	\$0	\$0
2 Equipment Depreciation	125	56,530	0	0	0	2,438	14,472	0	0	0
4 10100 County Executive Office	3,640	9,017	1,487	0	0	16,282	15,588	611	2,464	917
8 10200 External Audits	108	266	44	0	0	481	460	18	73	27
12 11000 Auditor-Controller	9,493	62,204	1,960	1,429	1,429	48,070	33,798	275	2,748	6,413
16 11500 Admin Svcs-Support Svcs	13,960	23,569	126	0	0	17,967	7,866	42	615	489
17 12500 County Counsel	161	4,137	0	0	0	120,892	11,920	0	0	4,839
18 13000 Human Resources	3,600	9,544	0	0	0	7,752	17,983	0	1,013	1,013
21 16000 DPW-Building Services Divisio	4,217	30,585	0	0	0	20,280	206,225	0	0	1,221
34 19000 Risk Management	496	3,099	0	0	0	1,697	12,821	0	11	672
Total Current Allocations	35,800	216,668	3,617	1,429	1,429	248,095	321,134	947	6,923	15,592
Less: Allocations from 2 Yrs Prior	35,356	224,032	8,740	1,642	1,721	248,853	302,638	733	5,223	10,341
Carry-Forward	445	(7,363)	(5,123)	(212)	(292)	(758)	18,496	214	1,700	5,251
Proposed Costs	\$36,245	\$209,305	\$(1,506)	\$1,217	\$1,138	\$247,338	\$339,631	\$1,161	\$8,623	\$20,842

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Department	30000 DPW- Road Division	40001 Health-Admn	40002 Health-DSI	40003 Health-EPI	40004 Health- COVID 19	40005 Emer Med Svc	40006 Emerg Prep	40007 Ca Children Svc	40008 Health Disparities	40010 Child Health
1 Building Depreciation	\$5,899	\$40,074	\$10,039	\$9,311	\$20,974	\$15,301	\$0	\$16,574	\$0	\$8,779
2 Equipment Depreciation	0	11,523	0	0	649	14,010	8,170	6,147	0	0
4 10100 County Executive Office	86,028	115,679	6,543	2,051	21,745	4,666	2,024	14,482	252	2,467
8 10200 External Audits	2,493	3,416	193	61	642	138	60	428	7	73
12 11000 Auditor-Controller	157,996	125,246	9,140	4,164	33,707	9,723	5,563	17,511	1,024	7,391
16 11500 Admin Svcs-Support Svcs	37,783	7,595	779	(125)	10,152	148	996	2,636	64	135
17 12500 County Counsel	58,374	11,090	2,103	721	13,223	1,088	618	4,765	88	1,074
18 13000 Human Resources	49,036	25,321	5,571	1,909	35,021	2,883	1,636	12,622	234	2,844
21 16000 DPW-Building Services Divisio	16,830	25	6	6	13	10	0	10	0	6
34 19000 Risk Management	14,495	5,369	770	678	1,862	1,112	18	1,308	3	651
Total Current Allocations	428,934	345,339	35,145	18,775	137,988	49,078	19,085	76,483	1,673	23,418
Less: Allocations from 2 Yrs Prior	338,410	325,623	63,146	27,201	135,621	81,936	66	94,964	0	36,436
Carry-Forward	90,524	19,715	(28,001)	(8,426)	2,367	(32,858)	19,019	(18,481)	0	(13,018)
Proposed Costs	\$519,457	\$365,054	\$7,143	\$10,349	\$140,355	\$16,220	\$38,104	\$58,002	\$1,673	\$10,400

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Department	40011 Vital Stats	40013 Clinic Svcs	40016 Env Health	40025 Prev & Hlth Plcy	40028 Health - Lab	40031 Matrn/Chld Hlth	40034 Pblc Hlth Nurse	40600 First Five Merced County	40700 COVID Emergency Response	41500 Mental Health
1 Building Depreciation	\$8,489	\$23,272	\$0	\$18,056	\$24,612	\$22,948	\$0	\$12,276	\$0	\$246,790
2 Equipment Depreciation	0	7,306	0	0	3,647	0	0	0	0	0
4 10100 County Executive Office	1,637	6,732	0	14,612	82	20,362	0	26,904	0	396,881
8 10200 External Audits	48	199	0	432	2	601	0	0	0	11,689
12 11000 Auditor-Controller	5,140	16,950	7	20,145	2,133	20,804	0	19,596	1,715	498,821
16 11500 Admin Svcs-Support Svcs	(24)	2,033	0	5,051	(1,714)	3,562	0	(2,357)	0	119,962
17 12500 County Counsel	765	2,515	0	3,751	0	5,266	0	3,719	0	257,002
18 13000 Human Resources	2,026	6,661	0	9,934	0	13,946	0	4,846	0	335,033
21 16000 DPW-Building Services Divisio	5	13	0	11	16	15	0	(6,566)	0	138,877
34 19000 Risk Management	622	1,894	0	1,383	1,738	1,772	0	924	0	100,074
Total Current Allocations	18,708	67,576	7	73,375	30,515	89,275	0	59,341	1,715	2,105,128
Less: Allocations from 2 Yrs Prior	23,392	86,085	0	88,859	37,863	120,848	0	58,523	3,086	1,633,335
Carry-Forward	(4,684)	(18,509)	0	(15,484)	(7,348)	(31,572)	0	817	(1,371)	471,792
Proposed Costs	\$14,023	\$49,067	\$7	\$57,891	\$23,168	\$57,703	\$0	\$60,158	\$344	\$2,576,920

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Department	42000 CED- Env 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	55000 Dept Of Workforce Investment	60000 Library	61000 Cooperative Extension
1 Building Depreciation	\$25,169	\$0	\$37,206	\$0	\$0	\$0	\$15,989	\$0	\$0	\$12,285
2 Equipment Depreciation	1,883	0	0	0	0	0	0	0	21,804	893
4 10100 County Executive Office	21,033	3,482	668,024	1,856	1,755	0	9,691	45,601	42,253	3,131
8 10200 External Audits	621	103	19,640	55	52	0	286	1,347	840	92
12 11000 Auditor-Controller	31,756	6,206	705,836	9,512	58,507	11,149	67,065	44,446	81,131	9,837
16 11500 Admin Svcs-Support Svcs	27,508	84	161,503	672	1,135	0	13,423	7,559	17,433	16,742
17 12500 County Counsel	30,821	0	55,024	3,602	0	0	2,212	13,507	4,841	0
18 13000 Human Resources	16,362	0	623,272	(1,157)	0	0	19,127	14,959	43,969	4,675
21 16000 DPW-Building Services Divisio	26,076	0	91,010	0	0	0	14,240	7,346	202,230	757
34 19000 Risk Management	2,071	0	76,166	20	0	0	2,689	3,727	49,538	2,869
Total Current Allocations	183,300	9,874	2,437,682	14,559	61,449	11,149	144,724	138,491	464,037	51,281
Less: Allocations from 2 Yrs Prior	155,810	6,061	2,003,249	12,683	53,136	11,951	118,994	173,394	278,517	143,085
Carry-Forward	27,490	3,813	434,433	1,876	8,313	(801)	25,730	(34,902)	185,520	(91,804)
Proposed Costs	\$210,790	\$13,688	\$2,872,115	\$16,436	\$69,761	\$10,348	\$170,454	\$103,589	\$649,558	\$(40,522)

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Department	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 Svc - IS	75602 Department Of Admin Svc - Comm	75900 Insurance Pool	75901 Ins - Auto	75902 Ins - Med Mal
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$57,809	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
4 10100 County Executive Office	0	0	2,331	11,384	20,738	79,643	16,267	0	3,772	2,152
8 10200 External Audits	0	0	69	336	612	2,352	480	0	111	64
12 11000 Auditor-Controller	1,429	143	9,412	37,136	81,781	104,873	60,281	2,295	7,458	2,083
16 11500 Admin Svcs-Support Svcs	0	0	630	6,358	6,511	86,258	1,262	0	967	42
17 12500 County Counsel	0	0	0	692	0	3,652	0	0	0	0
18 13000 Human Resources	0	0	0	9,233	5,651	48,968	312	0	0	0
21 16000 DPW-Building Services Divisio	0	0	0	0	254	95,813	0	0	0	0
34 19000 Risk Management	0	0	0	100	830	8,150	3	0	66,709	481
Total Current Allocations	1,429	143	12,442	65,240	116,378	487,517	78,606	2,295	79,017	4,822
Less: Allocations from 2 Yrs Prior	1,642	525	10,133	63,038	106,324	383,608	73,784	1,807	72,561	6,222
Carry-Forward	(212)	(382)	2,309	2,202	10,054	103,909	4,822	488	6,456	(1,400)
Proposed Costs	\$1,217	\$(239)	\$14,750	\$67,442	\$126,433	\$591,425	\$83,428	\$2,783	\$85,473	\$3,421

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Department	75903 Ins - Wrks Comp	75904 Ins - Gen Liab	75905 Ins - Dental	75906 Ins - Grp Life	75907 Ins - Grp Health	75908 Ins - Grp Vision	75909 Ins - Mgmt Life	75910 Ins - Mgmt LTD	75911 Ins - WComp- RTW	75912 Ins - Def Comp
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	8,810	6,595	2,011	130	4,723	801	41	43	0	2,416
8 10200 External Audits	252	195	59	4	139	24	1	1	0	21
12 11000 Auditor-Controller	14,951	8,840	14,119	4,318	20,458	12,823	2,603	3,083	71	9,238
16 11500 Admin Svcs-Support Svcs	672	840	0	42	378	0	42	126	0	168
17 12500 County Counsel	36,967	118,898	0	0	40	0	0	0	2,044	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
34 19000 Risk Management	109,385	84,832	1,503	34	7,136	1,790	245	324	0	7,964
Total Current Allocations	171,037	220,199	17,693	4,527	32,875	15,437	2,931	3,578	2,115	19,807
Less: Allocations from 2 Yrs Prior	264,207	226,225	17,225	4,005	38,509	13,498	2,824	3,046	525	3,370
Carry-Forward	(93,169)	(6,026)	468	523	(5,634)	1,939	107	532	1,590	16,437
Proposed Costs	\$77,868	\$214,173	\$18,160	\$5,050	\$27,241	\$17,376	\$3,039	\$4,110	\$3,705	\$36,243

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Summary Schedule

Department	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	91800 Yarts- JPA	91900 Transit JPA- Operations	92000 RWMA JPA- Operations
1 Building Depreciation	\$0	\$0	\$16,954	\$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	28,238	1,536	720	4,432	73,551	0	0	0	0
8 10200 External Audits	0	834	45	21	0	0	0	0	0	0
12 11000 Auditor-Controller	0	25,868	8,447	5,631	261,739	330,774	4,690	1,011	2,450	2,644
16 11500 Admin Svcs-Support Svcs	0	2,688	14,039	252	3,404	428	42	0	0	0
17 12500 County Counsel	0	71,482	1,775	0	0	15,848	29,887	0	0	0
18 13000 Human Resources	0	9,622	4,246	0	0	0	0	0	0	0
21 16000 DPW-Building Services Divisio	176	188	19,588	0	0	0	0	0	0	0
34 19000 Risk Management	3,516	105	930	0	0	955	0	0	0	0
Total Current Allocations	3,692	139,025	67,562	6,625	269,576	421,557	34,619	1,011	2,450	2,644
Less: Allocations from 2 Yrs Prior	19,974	91,147	47,488	5,083	374,266	368,666	10,906	3,774	19,229	2,755
Carry-Forward	(16,282)	47,878	20,074	1,541	(104,691)	52,891	23,713	(2,763)	(16,778)	(111)
Proposed Costs	\$(12,590)	\$186,902	\$87,636	\$8,166	\$164,885	\$474,448	\$58,332	\$(1,752)	\$(14,328)	\$2,533

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Department	92100 Merced Subbasin GSA - JPA	Other	Schools	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$7,876	\$0	\$0	\$1,954,172
2 Equipment Depreciation	0	0	0	0	1,005,503
4 10100 County Executive Office	0	0	0	0	3,640,017
8 10200 External Audits	0	0	0	0	85,905
12 11000 Auditor-Controller	8,931	(4,679)	144,760	0	4,741,881
16 11500 Admin Svcs-Support Svcs	588	10,443	0	0	1,180,360
17 12500 County Counsel	0	0	0	0	2,009,138
18 13000 Human Resources	0	0	0	0	2,174,227
21 16000 DPW-Building Services Divisio	0	164,885	0	0	1,915,914
34 19000 Risk Management	0	156,539	0	0	1,006,589
Total Current Allocations	9,520	335,064	144,760	0	19,713,706
Less: Allocations from 2 Yrs Prior	8,086	1,004,281	0	0	17,714,359
Carry-Forward	1,433	(669,217)	0	0	1,852,908
Proposed Costs	\$10,953	\$(334,153)	\$144,760	\$0	\$21,566,615