



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

**County of Merced
Merced, California**

**Date:
Filing Ref:**

**February 6, 2025
MER26**

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 **2025-26**. 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 **2023-24**, and as estimated costs for fiscal year **2025-26** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2025**, 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 2025-26 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF MERCED

BY Original signed by

Lisa Cardella-Presto

Name
Auditor-Controller

Title
02-06-2025

Date

MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

BY Original signed by

SANDEEP SINGH
Manager
Local Government Policy Section
Local Govt Programs and Services Division
02-10-2025

Date

cc: State and Federal Agencies
Attachment: Summary Schedule

Negotiated by Betty Chen
Telephone (916) 327-9496

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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	11200 Assessor	11300 Tax Collector
1	Building Depreciation	\$27,522.84	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$54,870.29	\$9,896.70
2	Equipment Depreciation	\$24,860.00	\$0.00	\$0.00	\$0.00	\$0.00	\$720.00	\$0.00	\$2,487.00	\$1,745.00
4	10100 County Executive Office	\$273,236.51	\$83.06	\$20,770.60	\$0.00	\$3,123.32	\$422.83	\$40.14	\$33,517.42	\$9,195.81
8	10200 External Audits	\$392.90	\$2.26	\$566.23	\$0.00	\$85.15	\$11.53	\$1.09	\$913.72	\$173.85
12	11000 Auditor-Controller	\$17,310.74	\$464.87	\$2,365.85	\$0.00	\$715.60	\$5,143.97	\$1,281.69	\$33,505.57	\$87,474.05
16	11500 Admin Svcs-Support Svcs	\$55,349.35	\$174.21	\$174.21	\$0.00	\$0.00	\$993.88	\$87.10	\$109,824.51	\$21,313.73
17	12500 County Counsel	\$260,775.33	\$0.00	\$3,784.40	\$0.00	\$0.00	\$11,717.22	\$10,381.03	\$70,626.25	\$17,017.08
18	13000 Human Resources	\$10,645.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$34,817.98	\$5,873.99
21	16000 DPW-Building Services Division	\$38,043.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$76,127.77	\$13,571.46
34	19000 Risk Management	\$6,250.75	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,840.66	\$2,179.71
Total Current Allocations		\$714,388.05	\$724.40	\$27,661.29	\$0.00	\$3,924.07	\$19,009.43	\$11,791.06	\$429,531.17	\$168,441.37
Less: Prior Year Allocations		\$760,417.05	\$3,381.11	\$31,923.69	\$210.30	\$4,465.24	\$23,678.24	\$2,013.29	\$372,579.19	\$207,280.21
Carry-Forward		-\$46,029.00	-\$2,656.71	-\$4,262.40	-\$210.30	-\$541.17	-\$4,668.81	\$9,777.77	\$56,951.98	-\$38,838.84
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Proposed Costs		\$668,359.04	-\$1,932.32	\$23,398.89	-\$210.30	\$3,382.90	\$14,340.62	\$21,568.83	\$486,483.15	\$129,602.53

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Summary Schedule

Seq #	Department Name	11400 Treasurer	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
1	Building Depreciation	\$16,410.98	\$13,229.00	\$0.00	\$1,335.28	\$0.00	\$9,019.77	\$0.00	\$0.00	\$0.00
2	Equipment Depreciation	\$17,619.00	\$2,039.00	\$181,231.00	\$1,047.00	\$0.00	\$5,783.00	\$1,304.00	\$105,611.00	\$0.00
4	10100 County Executive Office	\$8,443.18	\$11,909.11	\$10,833.18	\$18,684.22	\$3,978.86	\$12,359.98	\$2,283.40	\$67,661.76	\$83.28
8	10200 External Audits	\$0.00	\$324.66	\$295.32	\$509.35	\$108.47	\$336.95	\$62.25	\$458.62	\$2.27
12	11000 Auditor-Controller	\$29,797.81	\$19,799.66	\$24,382.36	\$30,065.10	\$2,847.34	\$32,988.14	\$4,945.90	\$47,193.72	\$34.15
16	11500 Admin Svcs-Support Svcs	\$33,547.55	\$27,470.35	\$1,646.12	\$2,518.01	\$871.05	\$18,449.24	\$97.84	\$27,747.20	\$304.87
17	12500 County Counsel	\$435.04	\$4,781.00	\$32,765.60	\$100,842.69	\$1,109.80	\$10,383.25	\$377.33	\$7,362.38	\$0.00
18	13000 Human Resources	\$7,074.94	\$13,791.39	\$15,112.84	\$15,288.33	\$0.00	\$9,101.10	\$3,641.84	\$29,691.68	\$0.00
21	16000 DPW-Building Services Division	\$22,503.67	\$18,140.83	\$31,000.21	\$37,087.23	\$0.00	\$12,368.23	\$0.00	\$91,352.50	\$0.00
34	19000 Risk Management	\$3,585.48	\$2,975.37	\$9,212.37	\$3,430.97	\$0.00	\$2,025.00	\$38.57	\$57,766.41	\$0.00
Total Current Allocations		\$139,417.64	\$114,460.37	\$306,479.01	\$210,808.19	\$8,915.52	\$112,814.65	\$12,751.13	\$434,845.27	\$424.57
Less: Prior Year Allocations		\$115,178.30	\$103,908.33	\$348,370.21	\$249,342.45	\$4,887.32	\$122,858.23	\$12,287.23	\$358,331.31	\$1,182.77
Carry-Forward		\$24,239.34	\$10,552.04	-\$41,891.20	-\$38,534.26	\$4,028.20	-\$10,043.58	\$463.90	\$76,513.96	-\$758.20
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Proposed Costs		\$163,656.99	\$125,012.40	\$264,587.81	\$172,273.92	\$12,943.71	\$102,771.07	\$13,215.02	\$511,359.23	-\$333.63

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Summary Schedule

Seq #	Department Name	17xxx	CIP	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 Agency	23000 Sheriff-Corrections
1	Building Depreciation		\$0.00	\$0.00	\$4,917.03	\$0.00	\$0.00	\$334,272.38	\$20,929.99	\$84,967.29	\$572,531.16
2	Equipment Depreciation		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$35,853.00	\$4,859.00	\$338,079.00	\$144,317.00
4	10100 County Executive Office		\$2,154.29	\$17,605.16	\$8,053.98	\$0.00	\$63,069.80	\$101,483.97	\$42,755.33	\$275,991.19	\$228,960.39
8	10200 External Audits		\$58.73	\$479.94	\$184.75	\$0.00	\$1,719.35	\$0.00	\$1,165.56	\$7,370.66	\$6,241.72
12	11000 Auditor-Controller		\$60,896.42	\$42,012.86	\$24,634.94	\$2,618.15	\$74,097.32	\$147,927.11	\$38,240.85	\$311,919.05	\$131,797.43
16	11500 Admin Svcs-Support Svcs		\$20,905.18	\$3,458.06	\$10,433.39	\$0.00	\$15,387.82	\$35,331.71	\$1,086.37	\$20,152.78	\$16,128.23
17	12500 County Counsel		\$0.00	\$47,718.99	\$55,583.00	\$24,011.54	\$8,325.69	\$26,976.91	\$3,284.99	\$173,239.09	\$20,440.22
18	13000 Human Resources		\$0.00	\$20,874.09	\$5,594.26	\$0.00	\$74,156.61	\$98,823.94	\$33,273.29	\$181,487.52	\$83,921.41
21	16000 DPW-Building Services Division		\$0.00	\$8,357.83	\$6,746.68	\$0.00	\$0.00	\$147,661.93	\$13,435.82	\$105,922.73	\$59,333.64
34	19000 Risk Management		\$0.00	\$36,339.57	\$1,111.15	\$0.00	\$1,937.33	\$31,689.97	\$1,898.62	\$24,693.26	\$103,778.75
Total Current Allocations			\$84,014.62	\$176,846.50	\$117,259.18	\$26,629.68	\$238,693.92	\$960,020.92	\$160,929.83	\$1,523,822.58	\$1,367,449.95
Less: Prior Year Allocations			\$61,845.88	\$287,867.64	\$198,553.66	\$38,980.07	\$241,447.55	\$828,767.78	\$217,097.14	\$1,315,652.21	\$1,393,257.13
Carry-Forward			\$22,168.74	-\$111,021.14	-\$81,294.48	-\$12,350.39	-\$2,753.63	\$131,253.14	-\$56,167.31	\$208,170.37	-\$25,807.18
Current Adjustment			\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Proposed Costs			\$106,183.35	\$65,825.36	\$35,964.71	\$14,279.30	\$235,940.28	\$1,091,274.07	\$104,762.53	\$1,731,992.94	\$1,341,642.77

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Seq #	Department Name	23100 Sheriff Inmate Welfare	23300 Juvenile Hall	23400 Probation	23700 State Institutions	24000 Coroner	25000 Fire	25100 Emergency Services	25200 OES - Response / Recovery	26000 Planada Flood Relief Funding
1	Building Depreciation	\$0.00	\$0.00	\$61,902.69	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2	Equipment Depreciation	\$0.00	\$34,719.00	\$93,085.00	\$0.00	\$1,175.00	\$0.00	\$0.00	\$0.00	\$0.00
4	10100 County Executive Office	\$2,725.83	\$71,671.67	\$144,846.26	\$0.00	\$10,983.01	\$190,191.72	\$5,648.00	\$23,018.68	\$20,595.62
8	10200 External Audits	\$74.31	\$1,953.85	\$3,948.67	\$0.00	\$299.41	\$5,184.84	\$153.97	\$627.51	\$561.46
12	11000 Auditor-Controller	\$6,892.85	\$62,407.10	\$140,560.75	\$0.00	\$12,153.98	\$73,647.84	\$5,576.14	\$2,650.72	\$10,998.44
16	11500 Admin Svcs-Support Svcs	\$833.84	\$9,421.56	\$48,387.63	\$0.00	\$1,240.93	\$13,800.22	\$790.16	\$1,437.23	\$217.76
17	12500 County Counsel	\$439.48	\$932.23	\$54,288.98	\$0.00	\$15,142.05	\$12,673.87	\$9,075.91	\$0.00	\$0.00
18	13000 Human Resources	\$2,405.42	\$31,203.32	\$105,517.25	\$0.00	\$7,347.68	\$29,775.08	\$2,129.16	\$0.00	\$0.00
21	16000 DPW-Building Services Division	\$0.00	\$6,435.26	-\$1,172.67	\$0.00	\$49,703.19	\$3,441.16	\$1,629.50	\$0.00	\$0.00
34	19000 Risk Management	\$22.79	\$60,740.28	\$7,724.81	\$0.00	\$9,893.75	\$35,272.09	\$22.35	\$0.00	\$0.00
Total Current Allocations		\$13,394.52	\$279,484.26	\$659,089.37	\$0.00	\$107,939.00	\$363,986.80	\$25,025.19	\$27,734.15	\$32,373.27
Less: Prior Year Allocations		\$14,498.16	\$242,903.13	\$520,672.59	\$428.24	\$98,370.26	\$282,430.26	\$63,099.68	\$13,754.23	\$0.00
Carry-Forward		-\$1,103.64	\$36,581.13	\$138,416.78	-\$428.24	\$9,568.74	\$81,556.54	-\$38,074.49	\$13,979.92	\$0.00
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Proposed Costs		\$12,290.87	\$316,065.39	\$797,506.14	-\$428.24	\$117,507.74	\$445,543.35	-\$13,049.29	\$41,714.07	\$32,373.27

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Seq #	Department Name	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	28500 Planning And Community Develop	28700 Animal Control
1	Building Depreciation	\$4,803.38	\$0.00	\$0.00	\$16,924.60	\$0.00	\$0.00	\$0.00	\$9,019.77	\$0.00
2	Equipment Depreciation	\$6,024.00	\$0.00	\$1,502.00	\$8,101.00	\$0.00	\$0.00	\$0.00	\$2,438.00	\$11,362.00
4	10100 County Executive Office	\$26,336.70	\$252.03	\$2,808.77	\$12,439.92	\$3,066.74	\$0.00	\$191.33	\$18,345.82	\$18,210.22
8	10200 External Audits	\$717.97	\$6.87	\$76.57	\$339.13	\$83.60	\$0.00	\$5.22	\$500.13	\$496.43
12	11000 Auditor-Controller	\$24,770.96	\$1,803.78	\$8,983.81	\$63,803.18	\$1,451.21	\$1,223.85	\$1,246.62	\$49,239.99	\$37,153.61
16	11500 Admin Svcs-Support Svcs	\$27,884.78	\$130.66	\$16,133.08	\$34,752.89	\$43.55	\$0.00	\$43.55	\$19,666.75	\$7,794.68
17	12500 County Counsel	\$5,959.60	\$0.00	\$146.49	\$6,976.18	\$0.00	\$0.00	\$0.00	\$95,944.05	\$26,213.37
18	13000 Human Resources	\$26,136.05	\$0.00	\$2,792.00	\$10,854.52	\$0.00	\$0.00	\$0.00	\$8,433.13	\$20,242.43
21	16000 DPW-Building Services Division	\$8,920.91	\$0.00	\$1,884.47	\$24,094.27	\$0.00	\$0.00	\$0.00	\$12,368.23	\$245,216.38
34	19000 Risk Management	\$3,589.50	\$0.00	\$437.86	\$4,471.98	\$0.00	\$0.00	\$0.00	\$2,017.98	\$20,192.97
Total Current Allocations		\$135,143.86	\$2,193.33	\$34,765.06	\$182,757.67	\$4,645.11	\$1,223.85	\$1,486.72	\$217,973.86	\$386,882.09
Less: Prior Year Allocations		\$180,029.08	\$4,054.41	\$32,384.10	\$253,179.75	\$2,121.91	\$1,752.48	\$1,752.48	\$260,364.86	\$288,555.57
Carry-Forward		-\$44,885.22	-\$1,861.08	\$2,380.96	-\$70,422.08	\$2,523.20	-\$528.63	-\$265.76	-\$42,391.00	\$98,326.52
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Proposed Costs		\$90,258.64	\$332.26	\$37,146.02	\$112,335.58	\$7,168.30	\$695.23	\$1,220.95	\$175,582.85	\$485,208.61

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Seq #	Department Name	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	40005 Emer Med Svc
1	Building Depreciation	\$0.00	\$820.55	\$0.00	\$5,898.72	\$68,974.43	\$9,673.56	\$8,972.39	\$20,210.60	\$14,744.06
2	Equipment Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$10,768.00	\$0.00	\$0.00	\$1,993.00	\$11,246.00
4	10100 County Executive Office	\$623.40	\$2,811.76	\$904.02	\$80,348.72	\$123,841.73	\$6,554.75	\$2,498.69	\$33,268.49	\$6,062.65
8	10200 External Audits	\$16.99	\$76.65	\$24.64	\$2,190.40	\$3,376.06	\$178.69	\$68.12	\$906.94	\$165.27
12	11000 Auditor-Controller	\$136.29	\$2,345.64	\$5,869.52	\$154,942.71	\$121,982.04	\$7,758.92	\$3,740.16	\$31,665.49	\$7,336.35
16	11500 Admin Svcs-Support Svcs	\$43.55	\$1,935.54	\$90.28	\$27,883.50	\$14,477.17	\$1,762.20	\$1,466.09	\$6,166.82	\$3,232.77
17	12500 County Counsel	\$0.00	\$0.00	\$1,533.74	\$47,275.07	\$10,112.46	\$1,828.94	\$952.20	\$9,977.06	\$1,236.31
18	13000 Human Resources	\$0.00	\$1,085.45	\$1,085.45	\$52,022.17	\$31,951.00	\$6,178.73	\$3,214.61	\$33,690.77	\$4,174.82
21	16000 DPW-Building Services Division	\$0.00	\$1,124.10	\$886.75	\$17,587.66	\$3,203.75	\$448.93	\$416.62	\$939.25	\$685.19
34	19000 Risk Management	\$0.00	\$186.80	\$750.07	\$23,037.16	\$4,096.34	\$67.94	\$36.60	\$360.10	\$48.52
Total Current Allocations		\$820.23	\$10,386.49	\$11,144.47	\$411,186.11	\$392,782.98	\$34,452.67	\$21,365.48	\$139,178.51	\$48,931.95
Less: Prior Year Allocations		\$1,093.26	\$7,172.01	\$10,669.59	\$397,865.11	\$419,296.89	\$35,660.60	\$19,376.32	\$164,885.31	\$63,065.86
Carry-Forward		-\$273.03	\$3,214.48	\$474.88	\$13,321.00	-\$26,513.91	-\$1,207.93	\$1,989.16	-\$25,706.80	-\$14,133.91
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Proposed Costs		\$547.21	\$13,600.98	\$11,619.34	\$424,507.11	\$366,269.06	\$33,244.74	\$23,354.64	\$113,471.71	\$34,798.04

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Seq #	Department Name	40006 Emerg Prep	40007 Ca Children Svc	40008 Health Disparities	40010 Child Health	40011 Vital Stats	40013 Clinic Svcs	40016 Env Health	40025 Prev & Hlth Pcly	40028 Health - Lab
1	Building Depreciation	\$0.00	\$15,971.11	\$688.19	\$8,459.50	\$8,180.33	\$22,335.62	\$0.00	\$16,711.24	\$23,716.45
2	Equipment Depreciation	\$8,170.00	\$6,147.00	\$0.00	\$0.00	\$0.00	\$6,134.00	\$0.00	\$0.00	\$3,647.00
4	10100 County Executive Office	\$3,245.85	\$14,844.62	\$0.00	\$2,447.16	\$1,546.87	\$7,352.64	\$0.00	\$12,024.86	\$70.78
8	10200 External Audits	\$88.49	\$404.68	\$0.00	\$66.71	\$42.17	\$200.44	\$0.00	\$327.81	\$1.93
12	11000 Auditor-Controller	\$6,182.09	\$17,874.06	\$554.36	\$5,402.03	\$4,020.28	\$16,681.68	\$0.00	\$17,704.44	\$1,123.55
16	11500 Admin Svcs-Support Svcs	\$1,312.55	\$3,939.56	\$156.63	\$1,513.57	\$1,465.26	\$5,716.07	\$0.00	\$6,835.98	\$3,893.33
17	12500 County Counsel	\$605.95	\$4,104.02	\$148.71	\$963.30	\$643.68	\$2,472.62	\$0.00	\$2,929.86	\$0.00
18	13000 Human Resources	\$2,045.66	\$13,860.39	\$500.98	\$3,256.36	\$2,170.90	\$8,349.63	\$0.00	\$9,894.32	\$0.00
21	16000 DPW-Building Services Division	\$0.00	\$741.73	\$32.28	\$393.45	\$380.01	\$931.17	\$0.00	\$776.18	\$1,101.82
34	19000 Risk Management	\$21.47	\$150.58	\$5.48	\$36.88	\$25.39	\$94.03	\$0.00	\$109.19	\$7.55
Total Current Allocations		\$21,672.06	\$78,037.77	\$2,086.62	\$22,538.95	\$18,474.89	\$70,267.90	\$0.00	\$67,313.86	\$33,562.41
Less: Prior Year Allocations		\$8,116.85	\$85,724.83	\$4,124.79	\$28,075.26	\$22,063.53	\$75,059.50	\$0.00	\$73,099.61	\$38,454.90
Carry-Forward		\$13,555.21	-\$7,687.06	-\$2,038.17	-\$5,536.31	-\$3,588.64	-\$4,791.60	\$0.00	-\$5,785.75	-\$4,892.49
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Proposed Costs		\$35,227.27	\$70,350.70	\$48.45	\$17,002.64	\$14,886.26	\$65,476.31	\$0.00	\$61,528.12	\$28,669.92

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Seq #	Department Name	40031 Matrn/Chld Hlth	40600 First Five Merced County	40700 COVID Emergency Response	41500 Mental Health	42000 CED- Env Health	49500 Medical Assistance Program	500xx-502xx Human Services Agency	50500 IHSS Public Authority	51000 Assistance To The Needy
1	Building Depreciation	\$22,112.85	\$11,829.01	\$0.00	\$235,120.00	\$19,680.64	\$0.00	\$36,106.90	\$0.00	\$0.00
2	Equipment Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$5,008.00	\$0.00	\$0.00	\$0.00	\$0.00
4	10100 County Executive Office	\$15,370.84	\$22,800.11	\$0.00	\$454,210.14	\$22,519.43	\$2,725.91	\$654,707.66	\$2,603.50	\$2,503.29
8	10200 External Audits	\$419.03	\$0.00	\$0.00	\$12,382.28	\$613.90	\$74.31	\$17,834.13	\$70.97	\$68.24
12	11000 Auditor-Controller	\$17,057.55	\$19,560.54	\$1,495.82	\$534,622.16	\$37,057.81	\$5,374.12	\$778,471.02	\$8,723.58	\$54,754.03
16	11500 Admin Svcs-Support Svcs	\$5,407.20	\$144.12	\$0.00	\$52,276.11	\$40,471.89	\$958.15	\$168,802.30	\$139.56	\$1,088.81
17	12500 County Counsel	\$3,151.82	\$3,883.02	\$0.00	\$123,011.01	\$22,142.64	\$0.00	\$30,207.05	\$1,675.79	\$0.00
18	13000 Human Resources	\$10,645.78	\$6,160.72	\$0.00	\$385,637.28	\$21,445.75	\$0.00	\$654,264.78	-\$1,159.88	\$0.00
21	16000 DPW-Building Services Division	\$1,027.01	-\$8,585.14	\$0.00	\$127,695.04	\$26,985.70	\$0.00	\$50,763.83	\$0.00	\$0.00
34	19000 Risk Management	\$118.79	\$70.38	\$0.00	\$133,126.46	\$4,445.07	\$0.00	\$112,789.21	\$31.99	\$0.00
Total Current Allocations		\$75,310.87	\$55,862.76	\$1,495.82	\$2,058,080.48	\$200,370.84	\$9,132.49	\$2,503,946.88	\$12,085.51	\$58,414.38
Less: Prior Year Allocations		\$97,959.42	\$71,737.23	\$2,874.07	\$1,949,676.57	\$157,312.47	\$11,810.06	\$2,480,825.59	\$16,873.16	\$63,611.39
Carry-Forward		-\$22,648.55	-\$15,874.47	-\$1,378.25	\$108,403.91	\$43,058.37	-\$2,677.57	\$23,121.29	-\$4,787.65	-\$5,197.01
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Proposed Costs		\$52,662.32	\$39,988.29	\$117.57	\$2,166,484.38	\$243,429.21	\$6,454.93	\$2,527,068.16	\$7,297.86	\$53,217.37

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Seq #	Department Name	53000 Aid To Indigents	54000 Area Agency On Aging	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
1	Building Depreciation	\$0.00	\$12,741.93	\$0.00	\$0.00	\$12,284.48	\$0.00	\$0.00	\$0.00	\$1,641.10
2	Equipment Depreciation	\$0.00	\$0.00	\$0.00	\$28,132.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4	10100 County Executive Office	\$0.00	\$13,998.57	\$47,975.39	\$29,755.53	\$3,285.08	\$0.00	\$0.00	\$2,158.96	\$12,210.89
8	10200 External Audits	\$0.00	\$381.62	\$1,429.47	\$807.70	\$89.55	\$0.00	\$0.00	\$58.86	\$332.88
12	11000 Auditor-Controller	\$9,042.92	\$81,004.34	\$56,909.49	\$83,286.70	\$10,253.50	\$747.91	\$0.00	\$9,352.41	\$40,512.95
16	11500 Admin Svcs-Support Svcs	\$0.00	\$13,930.73	\$5,569.43	\$4,242.57	\$19,284.23	\$0.00	\$0.00	\$740.39	\$8,124.72
17	12500 County Counsel	\$0.00	\$501.63	\$18,979.72	\$3,371.56	\$0.00	\$0.00	\$0.00	\$0.00	\$16,600.32
18	13000 Human Resources	\$0.00	\$23,712.96	\$28,013.02	\$50,411.02	\$6,731.20	\$0.00	\$0.00	\$0.00	\$11,230.26
21	16000 DPW-Building Services Division	\$0.00	\$19,819.03	\$6,393.22	\$185,251.53	\$0.00	\$0.00	\$0.00	\$0.00	\$2,249.24
34	19000 Risk Management	\$0.00	\$4,188.66	\$5,954.27	\$83,491.20	\$4,538.98	\$0.00	\$0.00	\$0.00	\$468.70
Total Current Allocations		\$9,042.92	\$170,279.46	\$171,224.02	\$468,749.82	\$56,467.02	\$747.91	\$0.00	\$12,310.62	\$93,371.05
Less: Prior Year Allocations		\$11,846.76	\$144,275.18	\$132,074.40	\$435,369.69	\$124,028.58	\$1,331.88	\$420.60	\$11,502.29	\$70,693.11
Carry-Forward		-\$2,803.84	\$26,004.28	\$39,149.62	\$33,380.13	-\$67,561.56	-\$583.97	-\$420.60	\$808.33	\$22,677.94
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Proposed Costs		\$6,239.07	\$196,283.74	\$210,373.65	\$502,129.96	-\$11,094.54	\$163.94	-\$420.60	\$13,118.95	\$116,048.99

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Seq #	Department Name	75500 Fleet Management Service	75601 Department Of Admin Svcs - IS	75602 Department Of Admin Svcs - Comm	75900 Insurance Pool	75901 Ins - Auto	75902 Ins - Med Mal	75903 Ins - Wrkrs Comp	75904 Ins - Gen Liab	75905 Ins - Dental
1	Building Depreciation	\$0.00	\$55,221.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2	Equipment Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4	10100 County Executive Office	\$22,231.34	\$81,118.59	\$16,766.28	\$0.00	\$4,098.75	\$2,516.68	\$6,059.87	\$7,539.97	\$2,300.14
8	10200 External Audits	\$606.05	\$2,211.38	\$457.07	\$0.00	\$111.74	\$68.61	\$165.20	\$205.55	\$62.70
12	11000 Auditor-Controller	\$80,133.37	\$107,018.22	\$58,539.25	\$2,644.29	\$6,423.82	\$1,643.19	\$15,585.14	\$8,821.08	\$11,888.73
16	11500 Admin Svcs-Support Svcs	\$5,048.39	\$115,327.62	\$1,483.34	\$0.00	\$783.94	\$43.55	\$653.29	\$1,045.26	\$0.00
17	12500 County Counsel	\$195.32	\$6,598.84	\$0.00	\$0.00	\$0.00	\$0.00	\$58,495.11	\$225,334.85	\$0.00
18	13000 Human Resources	\$6,429.22	\$55,232.83	\$876.71	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
21	16000 DPW-Building Services Division	\$404.18	\$75,722.93	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
34	19000 Risk Management	\$1,369.80	\$12,392.37	\$9.20	\$0.00	\$13,209.59	\$557.40	\$58,561.27	\$100,697.91	-\$2,755.23
Total Current Allocations		\$116,417.67	\$510,843.86	\$78,131.86	\$2,644.29	\$24,627.83	\$4,829.43	\$139,519.87	\$343,644.62	\$11,496.34
Less: Prior Year Allocations		\$131,462.10	\$462,543.69	\$84,308.02	\$1,945.34	\$136,319.30	\$4,010.28	\$222,889.13	\$114,992.98	\$16,687.01
Carry-Forward		-\$15,044.43	\$48,300.17	-\$6,176.16	\$698.95	-\$111,691.47	\$819.15	-\$83,369.26	\$228,651.64	-\$5,190.67
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Proposed Costs		\$101,373.24	\$559,144.03	\$71,955.71	\$3,343.24	-\$87,063.63	\$5,648.57	\$56,150.60	\$572,296.26	\$6,305.67

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Seq #	Department Name	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	76500 Trial Courts	76600 Retirement Operating
1	Building Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2	Equipment Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4	10100 County Executive Office	\$87.41	\$4,463.93	\$836.69	\$66.62	\$38.94	\$0.00	\$408.79	\$0.00	\$27,215.80
8	10200 External Audits	\$2.38	\$121.69	\$22.81	\$1.82	\$1.06	\$0.00	\$11.14	\$0.00	\$741.93
12	11000 Auditor-Controller	\$3,684.17	\$17,987.37	\$10,562.73	\$2,437.55	\$2,244.65	\$67.99	\$7,865.10	\$1,838.55	\$26,787.45
16	11500 Admin Svcs-Support Svcs	\$87.10	\$348.42	\$0.00	\$43.55	\$87.10	\$0.00	\$87.10	\$0.00	\$165.90
17	12500 County Counsel	\$0.00	\$153.15	\$0.00	\$0.00	\$0.00	\$57.71	\$366.23	\$0.00	\$44,141.01
18	13000 Human Resources	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$12,065.22
21	16000 DPW-Building Services Division	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$132.55	\$144.11
34	19000 Risk Management	-\$461.14	-\$10,864.17	-\$2,452.29	-\$609.41	-\$250.65	\$0.00	\$5,395.93	\$5,575.18	\$126.65
Total Current Allocations		\$3,399.93	\$12,210.39	\$8,969.94	\$1,940.13	\$2,121.11	\$125.70	\$14,134.30	\$7,546.28	\$111,388.07
Less: Prior Year Allocations		\$3,934.67	\$27,662.55	\$13,867.14	\$2,605.23	\$2,821.67	\$746.43	\$4,271.69	\$2,920.31	\$128,233.85
Carry-Forward		-\$534.74	-\$15,452.16	-\$4,897.20	-\$665.10	-\$700.56	-\$620.73	\$9,862.61	\$4,625.97	-\$16,845.78
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Proposed Costs		\$2,865.19	-\$3,241.76	\$4,072.74	\$1,275.03	\$1,420.54	-\$495.03	\$23,996.91	\$12,172.25	\$94,542.29

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Seq #	Department Name	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	92100 Merced Subbasin GSA - JPA
1	Building Depreciation	\$16,954.49	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
2	Equipment Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
4	10100 County Executive Office	\$1,779.84	\$1,129.58	\$5,279.64	\$93,400.54	\$0.68	\$0.00	\$0.00	\$0.00	\$0.00
8	10200 External Audits	\$48.52	\$30.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
12	11000 Auditor-Controller	\$9,791.61	\$4,130.47	\$311,710.79	\$316,786.21	\$4,585.42	\$691.30	\$1,960.69	\$2,243.73	\$8,162.40
16	11500 Admin Svcs-Support Svcs	\$16,046.59	\$217.76	\$3,745.51	\$302.16	\$43.55	\$0.00	\$0.00	\$0.00	\$1,175.92
17	12500 County Counsel	\$750.22	\$0.00	\$0.00	\$11,936.96	\$173.13	\$0.00	\$0.00	\$0.00	\$0.00
18	13000 Human Resources	\$3,757.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
21	16000 DPW-Building Services Division	\$16,581.06	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
34	19000 Risk Management	\$1,444.39	\$0.00	\$0.00	\$1,085.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Current Allocations		\$67,154.05	\$5,508.60	\$320,735.94	\$423,511.85	\$4,802.78	\$691.30	\$1,960.69	\$2,243.73	\$9,338.31
Less: Prior Year Allocations		\$39,325.73	\$5,661.23	\$407,978.54	\$471,040.09	\$12,964.55	\$1,191.69	\$2,886.39	\$2,803.97	\$11,727.15
Carry-Forward		\$27,828.32	-\$152.63	-\$87,242.60	-\$47,528.24	-\$8,161.77	-\$500.39	-\$925.70	-\$560.24	-\$2,388.84
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Proposed Costs		\$94,982.36	\$5,355.98	\$233,493.35	\$375,983.60	-\$3,358.99	\$190.91	\$1,034.99	\$1,683.49	\$6,949.48

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Seq #	Department Name	Other	Schools	General Gov / Unallowable	Residual Costs	Total
1	Building Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$1,891,602.33
2	Equipment Depreciation	\$0.00	\$0.00	\$0.00	\$0.00	\$1,107,205.00
4	10100 County Executive Office	\$0.00	\$0.00	\$0.00	\$0.00	\$3,630,645.44
8	10200 External Audits	\$0.00	\$0.00	\$0.00	\$0.00	\$84,064.65
12	11000 Auditor-Controller	-\$5,053.63	\$114,998.23	\$192,038.20	\$0.00	\$5,160,790.04
16	11500 Admin Svcs-Support Svcs	\$2,351.83	\$0.00	\$0.00	\$0.00	\$1,158,191.04
17	12500 County Counsel	\$0.00	\$0.00	\$287,953.67	-\$0.00	\$2,064,195.73
18	13000 Human Resources	\$0.00	\$0.00	\$231,992.89	-\$0.00	\$2,570,935.39
21	16000 DPW-Building Services Division	\$134,542.16	\$0.00	\$0.00	\$0.00	\$1,702,950.39
34	19000 Risk Management	\$288,443.86	\$0.00	\$0.00	\$0.00	\$1,295,874.74
Total Current Allocations		\$420,284.22	\$114,998.23	\$711,984.75	\$0.00	\$20,666,454.74
Less: Prior Year Allocations		\$942,876.61	\$0.00	\$0.00	\$0.00	\$20,064,818.73
Carry-Forward		-\$522,592.39	\$0.00	\$0.00	\$0.00	-\$257,720.24
Current Adjustment		\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Proposed Costs		-\$102,308.16	\$114,998.23	\$711,984.75	\$0.00	\$20,408,734.50