



**BETTY T. YEE**  
**California State Controller**

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Monterey**  
**Salinas, CA**

**Date: September 29, 2017**  
**Filing Ref: MOT18**

Pursuant to federal Office of Management and Budget (OMB) Circular 2 CFR Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2017-18** fiscal year. 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. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

---

**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST  
ALLOCATIONS**

---

The indirect overhead and support service costs listed in **Exhibit A** (attached) are formally approved as actual costs for the **2015-16** fiscal year and as estimated costs for the **2017-18** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2017**, 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                       | 9. Resource Management Agency        |
| 2. Annual County Audit                            | 10. Auditor-Controller               |
| 3. County Administrative Office                   | 11. Enterprise Resource Project      |
| 4. Contract & Purchasing                          | 12. Revenue Division                 |
| 5. Fleet Administration                           | 13. County Counsel                   |
| 6. Human Resource & Benefits                      | 14. Risk Management                  |
| 7. Information Technology Department              | 15. General Liability Fund (ISF)     |
| 8. Facilities & Facilities Projects<br>Management | 16. Worker's Compensation Fund (ISF) |
|   | 17. Benefit Programs Fund (ISF)      |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above 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 costs of the county departments 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 that was 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 the 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 of 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 OMB Circular 2 CFR Part 200, 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:** None.

---

**SECTION IV: ACCEPTANCE**

---

**COUNTY OF MONTEREY**

**BETTY T. YEE  
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Michael J. Miller

**Jim Reisinger, Manager  
Local Government Policy and Reporting  
Local Govt Program and Services Division**

Name  
Auditor-Controller

Title

10-2-2017

10-5-2017

Date

Date

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

cc: State and Federal Agencies

Attachments

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018**  
Based on Actual Costs for the Year Ended June 30, 2016  
**COST EXHIBIT**

	External Overheads	Administrative Management	Information Technology Service Depts.	Resource Mgmt. Agency Service Departments	Other Service Departments	Total Net Allocation	Roll Forward	Adjustments	Total Allocation
<b>OPERATING DEPARTMENTS</b>									
Board of Supervisors	\$ 96,253	\$ 34,312	\$ (2,119)	\$ 244,142	\$ 98,027	\$ 470,615	\$ 103,208	\$ -	\$ 573,823
Office of Emergency Services	27,531	9,699	(3,279)	43,570	26,731	104,252	(2,556)	-	101,696
Office of Community Engagement & S Advocacy	60	5,694	(131)	-	2,203	7,826	-	-	7,826
Economic Development Administration	3,895	33,012	(1,069)	68,399	119,196	223,434	60,112	-	283,545
Assessor	78,623	72,181	(4,758)	228,339	76,812	451,197	22,596	-	473,793
Clerk/Recorder	138,301	29,909	(5,429)	131,706	59,200	353,687	(41,614)	-	312,073
Grand Jury	18	550	(51)	11,021	2,493	14,030	(3,099)	-	10,932
Enterprise Risk	349	12,273	-	-	7,947	20,570	18,513	-	39,083
Assessment Appeals Board	-	234	-	122	16,170	16,526	(8,256)	-	8,270
Clerk of the Board	38,919	8,254	(1,632)	72,640	20,265	138,446	34,247	-	172,694
Elections	10,956	41,249	(2,840)	6,417	64,580	120,362	24,775	-	145,137
Emergency Communications	308,641	104,279	(23,592)	66,991	88,569	544,889	66,618	-	611,507
District Attorney	204,747	237,480	(16,890)	362,663	139,694	927,695	(222,528)	-	705,167
Child Support Services	18,283	135,514	(9,656)	11,968	49,500	205,608	(104,791)	-	100,817
Public Defender	82,184	94,356	(6,518)	324,586	95,004	589,613	227,798	-	817,411
Coroner	296,971	23,341	(419)	56,624	8,021	384,539	240,169	-	624,708
Sheriff's Correctional Division	313,025	412,842	(7,178)	2,268,037	187,055	3,173,780	516,152	-	3,689,933
Sheriff	1,247,832	555,260	(29,041)	767,783	351,709	2,893,543	(105,561)	-	2,787,982
Juvenile Hall	288,524	226,623	(4,319)	254,648	78,318	843,794	59,488	-	903,281
Probation	912,795	244,882	(15,406)	71,461	119,606	1,333,339	433,809	-	1,767,148
Agricultural Commissioner	184,575	145,934	(8,214)	51,355	74,641	448,290	(117,629)	-	330,662
Produce Inspection	96	4,986	(362)	175	(11,124)	(6,229)	(18,343)	-	(24,573)
Building Services	66,653	44,533	(3,936)	396,061	33,060	536,372	(32,178)	-	504,194
Planning	501	45,138	(4,045)	337,453	397,550	776,596	(119,715)	-	656,881
Environmental Services	1,647	16,279	(282)	1	4,644	22,289	-	-	22,289
Primary Health Care	40,345	399,557	(27,719)	154,452	149,640	716,276	(54,696)	-	661,580
Emergency Medical Services	4,637	15,017	(1,342)	2,816	11,911	33,040	(50,577)	-	(17,537)
Environmental Health	10,070	118,709	(6,544)	8,200	102,977	233,412	(78,064)	-	155,348
Public Guardian/Administrator	1,179	16,205	(1,144)	32,453	535,053	583,746	455,127	-	1,038,873
Children's Medical Services	1,834	72,548	(4,447)	9,733	26,160	105,827	(36,233)	-	69,595
Public Health & Health Administration	1,181,038	296,141	(19,010)	101,047	262,491	1,821,707	656,814	-	2,478,522
Animal Services	38,245	38,763	(1,704)	42,089	40,464	157,856	(1,776)	-	156,080
Military & Veterans' Services	116	17,216	(979)	21,691	6,005	44,049	3,834	-	47,882
Social Services	510,545	1,126,979	(100,931)	183,526	1,562,490	3,282,609	(65,357)	-	3,217,252
Area Agency on Aging	277	14,785	-	-	9,332	24,393	(2,752)	-	21,642
Agricultural Cooperative Extension	59	13,217	(732)	8,349	5,419	26,312	(13,710)	-	12,601
Parks	408,534	102,510	(2,383)	13,990	171,496	694,147	201,446	-	895,593
<b>Total Operating Departments</b>	<b>\$ 6,518,258</b>	<b>\$ 4,770,463</b>	<b>\$ (318,098)</b>	<b>\$ 6,354,508</b>	<b>\$ 4,993,307</b>	<b>\$ 22,318,438</b>	<b>\$ 2,045,273</b>	<b>\$ -</b>	<b>\$ 24,363,710</b>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2018**  
Based on Actual Costs for the Year Ended June 30, 2016  
**COST EXHIBIT**

	External Overheads	Administrative Management	Information Technology Service Depts.	Resource Mgmt. Agency Service Departments	Other Service Departments	Total Net Allocation	Roll Forward	Adjustments	Total Allocation
<b>NON-GENERAL FUND</b>									
Roads & Bridges - Construction Projects	\$ 24,677	\$ 94,509	\$ (7,693)	\$ 2,191,045	\$ 170,895	\$ 2,473,434	\$ 1,072,368	\$ -	\$ 3,545,802
Roads & Bridges - Maintenance	160	295,634	(679)	2,853,117	39,923	3,187,955	-	-	3,187,955
County Library	27,548	145,147	(16,056)	307,463	92,052	556,154	(314,074)	-	242,080
IHSS PA-Administration	135	5,650	-	54	5,205	11,044	2,002	-	13,046
Fish & Game Propagation	5	106	-	9	279	399	263	-	663
Office for Employment Training/WIB	1,547	58,176	(5,630)	2,966	12,792	69,851	(50,127)	-	19,724
Community Action Partnership	139	6,576	-	-	3,254	9,970	659	-	10,629
Behavioral Health	22,876	723,868	(34,279)	47,909	467,176	1,227,550	11,613	-	1,239,163
Homeland Security Grant	182	2,583	-	-	1,522	4,287	(1,534)	-	2,753
Water Resources Agency	2,357	86,016	(4,336)	6,239	44,842	135,118	(146,599)	-	(11,481)
Emergency Communication - NGEN Radio Project	161	3,720	(1,746)	-	3,049	5,184	(83,662)	-	(78,497)
Natividad Medical Center	-	2,140,894	(15,843)	8,938	1,060,884	3,194,872	(45,682)	-	3,149,190
Resort at Nacimiento Lake	143	22,965	(449)	-	22,747	45,406	882	-	46,289
Resort at San Antonio Lake	35	7,643	(31)	-	2,294	9,941	1,745	-	11,686
Nacimiento Boat Patrol	-	-	-	-	-	-	(155)	-	(155)
North Shore Lake San Antonio	1	1,286	-	-	1,374	2,660	(19,807)	-	(17,146)
South Shore Lake San Antonio	-	4,144	-	-	4,730	8,874	(27,794)	-	(18,919)
Lake Events & Administration	83	10,074	(557)	-	(9,899)	(299)	(23,307)	-	(23,606)
General Liability Insurance (ISF)	543	18,774	-	-	217,966	237,282	(2,545)	-	234,738
Workmens' Compensation ( ISF)	401	15,906	-	2	20,104	36,413	2,154	-	38,568
Benefits ( ISF)	413	16,741	-	-	12,302	29,457	(4,854)	-	24,602
LAFCO	-	-	-	-	767	767	53	-	820
Superior Court of CA - Mo Co	6,813,296	-	-	365,270	(298,039)	6,880,527	5,320,322	-	12,200,848
RDA - Successor Agency	-	-	-	17,708	213,360	231,068	194,738	-	425,806
All Others	788	60,303	(8,757)	177,915	92,260	322,508	(372,088)	-	(49,580)
All Others (Not Occupied)	206,117	-	-	1,289,574	-	1,495,691	718,547	-	2,214,237
<b>Total Non-General Fund</b>	<b>\$ 7,101,607</b>	<b>\$ 3,720,715</b>	<b>\$ (96,255)</b>	<b>\$ 7,268,208</b>	<b>\$ 2,181,840</b>	<b>\$ 20,176,115</b>	<b>\$ 6,233,100</b>	<b>\$ -</b>	<b>\$ 26,409,215</b>
<b>TOTAL</b>	<b>\$ 13,619,865</b>	<b>\$ 8,491,177</b>	<b>\$ (414,353)</b>	<b>\$ 13,622,716</b>	<b>\$ 7,175,147</b>	<b>\$ 42,494,552</b>	<b>\$ 8,278,373</b>	<b>\$ -</b>	<b>\$ 50,772,925</b>