



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

County of Monterey
Salinas, California

Date: July 17, 2019
Filing Ref: MOT20

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 **2019-20**. 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 **Exhibit A** (attached) are formally approved as actual costs for fiscal year **2017-18**, and as estimated costs for fiscal year **2019-20** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2019**, 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. Treasurer-Tax Collector |
| 2. Annual County Audit | 9. Revenue Division |
| 3. Fleet Administration | 10. County Counsel |
| 4. Human Resources & Benefits Administration | 11. Risk Management |
| 5. Information Technology | 12. General Liability Fund (ISF) |
| 6. Facilities & Facilities Maintenance Projects | 13. Workers Compensation Fund (ISF) |
| 7. Auditor-Controller | 14. Benefit Programs Fund (ISF) |
| | 15. Resource Planning 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 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: The adjustments reflected on Exhibit B in the amount of \$343,513 for the Ineligible and/or New Departments must not be included when calculating carry-forward in the 2021-22 Estimated Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF MONTEREY

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Rupa Shah

**SANDEEP SINGH, Manager
Local Government Policy Section
Local Govt Programs & Services Division**

Name
Auditor-Controller

Title

8-30-2019

9-9-2019

Date

Date

**Negotiated by Kirsten Ford
Telephone (916) 327-9496**

cc: State and Federal Agencies

Attachment: Exhibit A

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020

Based on Actual Costs for the Year Ended June 30, 2018

COST EXHIBIT

	External Overheads	Administrative Management	Information Technology Service Depts.	Facilities Management	Other Service Departments	Total Net Allocation	Roll Forward	Adjustments	Total Allocation
OPERATING DEPARTMENTS									
Board of Supervisors	\$ 96,561	\$ 44,775	\$ 78,970	\$ 261,149	\$ 94,167	\$ 575,622	\$ 103,709	\$ -	\$ 679,330
Office of Emergency Services	18,855	12,564	165,284	12,602	28,757	238,063	132,466	-	370,529
Office of Community Engagement & Strategic A	78	5,192	5,947	2	3,225	14,445	5,810	-	20,256
Laguna Seca Track	69,915	5,873	-	-	10,249	86,037	-	-	86,037
Auxiliary Services	779	830	-	-	109	1,718	-	-	1,718
Economic Development Administration	9,071	35,349	33,037	(174,989)	37,428	(60,105)	(254,953)	-	(315,058)
Assessor	97,532	78,840	213,885	151,768	67,483	609,509	148,368	-	757,877
Clerk/Recorder	110,577	42,817	41,262	151,540	51,155	397,351	42,496	-	439,847
Grand Jury	19	1,006	3,075	-	7,904	12,004	(2,340)	-	9,664
Enterprise Risk	1	576	-	-	954	1,531	(19,038)	-	(17,507)
Assessment Appeals Board	-	-	-	-	11,054	11,054	(5,472)	-	5,583
Clerk of the Board	15,371	8,994	49,276	24,111	26,258	124,009	(14,342)	-	109,667
Elections	60,112	41,277	153,086	289,365	77,414	621,253	442,786	-	1,064,039
Emergency Communications	296,183	131,565	105,032	27,554	99,575	659,909	96,428	-	756,338
District Attorney	121,485	281,158	801,360	258,765	155,215	1,617,983	651,532	-	2,269,514
Child Support Services	1,491	158,650	64,213	5,231	101,837	331,423	93,055	-	424,477
Public Defender	274,909	117,205	222,249	609,026	106,437	1,329,827	727,333	-	2,057,160
Coroner	2,397	21,020	14,656	41,428	12,592	92,092	(294,464)	-	(202,371)
Sheriff's Correctional Division	104,592	494,495	376,100	1,986,503	250,323	3,212,013	252,175	-	3,464,188
Sheriff	1,551,868	452,470	1,199,228	704,034	384,807	4,292,407	1,335,443	-	5,627,850
Juvenile Hall	43,066	249,390	186,736	27,513	129,446	636,150	(101,150)	-	535,000
Probation	953,508	300,198	653,642	22,162	303,611	2,233,120	873,547	-	3,106,667
Agricultural Commissioner	187,670	133,981	392,488	(55,724)	98,047	756,463	288,874	-	1,045,337
Produce Inspection	4,337	10,660	-	50	(1,958)	13,089	6,320	-	19,409
Building Services	60,710	96,751	101,819	3,430	47,609	310,319	(114,140)	-	196,179
Planning	626	53,932	69,684	5,837	191,502	321,581	(411,313)	-	(89,731)
Architectural Services	111	9,580	16,340	17	18,149	44,197	-	-	44,197
Resource Management Agency	595,410	57,454	521,002	971,932	363,094	2,508,892	-	-	2,508,892
Environmental Services	1,671	15,431	12,611	1	8,512	38,227	13,656	-	51,883
Primary Health Care	97,445	568,238	241,485	187,128	296,381	1,390,678	539,422	-	1,930,100
Emergency Medical Services	14,815	24,733	16,220	105,070	53,373	214,211	171,357	-	385,568
Environmental Health	24,514	128,799	48,609	167,419	154,857	524,198	265,213	-	789,411
Public Guardian/Administrator	10,901	17,391	7,796	52,941	434,445	523,474	(73,981)	-	449,493
Children's Medical Services	18,147	60,411	31,579	220,582	16,792	347,511	209,023	-	556,534
Public Health	25,138	236,038	89,683	86,626	102,890	540,376	155,044	-	695,420
Health Administration	503,246	101,785	58,882	9,170	289,152	962,234	(522,392)	-	439,842
Animal Services	118,668	34,693	13,329	28,044	69,225	263,959	22,402	-	286,361
Military & Veterans' Services	3,609	17,452	7,783	64,795	11,227	104,866	55,911	-	160,777
Social Services	40,162	1,424,376	831,179	267,852	1,641,731	4,205,300	677,012	-	4,882,312
Area Agency on Aging	325	16,472	-	-	14,198	30,995	7,363	-	38,358
Agricultural Cooperative Extension	8,014	4,777	21,617	3,852	582	38,842	3,749	-	42,591
Park Operations	142,843	54,443	80,890	224,359	87,037	589,571	(115,278)	-	474,293
Total Operating Departments	\$ 5,686,728	\$ 5,551,641	\$ 6,930,034	\$ 6,741,147	\$ 5,856,849	\$ 30,766,399	\$ 5,391,631	\$ -	\$ 36,158,030

COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2020
 Based on Actual Costs for the Year Ended June 30, 2018
COST EXHIBIT

	External Overheads	Administrative Management	Information Technology Service Depts.	Facilities Management	Other Service Departments	Total Net Allocation	Roll Forward	Adjustments	Total Allocation
NON-GENERAL FUND									
Roads & Bridges - Construction Projects	\$ 1,341	\$ 88,651	\$ 34,747	\$ 521,098	\$ 155,574	\$ 801,411	\$ 35,750	\$ -	\$ 837,162
Roads & Bridges - Maintenance	1,714	98,389	8,252	2,770	91,322	202,447	(158,508)	-	43,938
County Library	295,704	110,874	111,588	70,711	105,687	694,563	127,958	-	822,522
IHSS PA-Administration	131	13,011	-	-	11,541	24,683	14,401	-	39,084
Fish & Game Propagation	7	163	-	2	352	523	124	-	647
Office for Employment Training	385	34,708	24,106	2,742	9,193	71,134	12,285	-	83,419
Community Action Partnership	77	6,179	-	-	3,052	9,308	(408)	-	8,899
Workforce Development Board	12,580	16,804	20,316	60,305	10,899	120,905	89,007	-	209,911
Behavioral Health	543,892	856,283	267,166	153,033	513,779	2,334,154	492,598	-	2,826,751
Homeland Security Grant	59	1,977	-	-	1,674	3,710	(577)	-	3,133
NGEN Operations & Maintenance	145	4,857	166,409	-	4,450	175,861	-	-	175,861
Water Resources Agency	42,643	151,181	69,370	186,031	131,953	581,179	385,892	-	967,071
Capital Projects	237	9,795	-	-	12,197	22,229	-	-	22,229
Facilities Master Plan Projects	-	20,254	14,546	-	-	34,799	-	-	34,799
Emergency Communication - NGEN Radio Proj	20	1,558	4,902	-	426	6,906	1,721	-	8,627
Natividad Medical Center	9,198	2,584,293	173,378	4,800	1,444,368	4,216,038	800,134	-	5,016,172
Parks Lake & Resort Operations	399	20,052	4,183	-	19,719	44,353	(25,279)	-	19,073
General Liability Insurance (ISF)	722	19,908	-	-	270,130	290,760	53,478	-	344,238
Workmens' Compensation (ISF)	605	18,431	-	-	46,908	65,943	29,530	-	95,473
Benefits Programs Fund (ISF)	792	37,461	-	-	17,672	55,925	10,875	-	66,799
Enterprise Resource Planning (ISF)	194	(64,548)	1,382	383	785,989	723,401	-	-	723,401
Vehicle Replacement Planning (ISF)	-	7,561	-	-	851	8,413	-	-	8,413
LAFCO	-	-	-	-	3,296	3,296	2,529	-	5,824
Superior Court of CA - Mo Co	6,770,535	287,255	-	(188,238)	171,892	7,041,444	(116,943)	-	6,924,501
Successor Agency	-	-	-	-	44,709	44,709	(168,652)	-	(123,943)
All Others	622	60,324	161,080	4,494	102,346	328,867	86,161	-	415,028
All Others (Not Occupied)	214,041	-	-	305,814	-	519,854	(21,533)	-	498,321
Total Non-General Fund	\$ 7,896,043	\$ 4,385,423	\$ 1,061,425	\$ 1,123,945	\$ 3,959,976	\$ 18,426,812	\$ 1,650,541	\$ -	\$ 20,077,353
TOTAL	\$ 13,582,772	\$ 9,937,064	\$ 7,991,459	\$ 7,865,092	\$ 9,816,825	\$ 49,193,212	\$ 7,042,172	\$ -	\$ 56,235,383