



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

County of Monterey
Salinas, California

Date: June 30, 2021
Filing Ref: MOT22

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 **2021-22**. 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 **2019-20**, and as estimated costs for fiscal year **2021-22** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2021**, 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. Auditor-Controller |
| 2. Annual county Audit | 10. Treasurer-Tax Collector |
| 3. County Administrative Office | 11. County Counsel |
| 4. Contracts and Purchasing | 12. Risk Management |
| 5. Fleet Administration | 13. General Liability Fund (ISF) |
| 6. Human Resources & Benefits Administration | 14. Workers Compensation Fund (ISF) |
| 7. Information Technology | 15. Resource Planning Fund (ISF) |
| 8. Facilities & Facilities Maintenance Projects | 16. 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 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 2021-22 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

7-1-2021

7-2-2021

Date

Date

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

cc: State and Federal Agencies

Attachment: Summary Schedule

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2021-2022

FY 2019-20 Actuals
 12/23/2020

Summary Schedule

Department	Board of Supervisors	Office of Emergency Services	Office of Community Engagement & Strategic	Auxiliary Services	Rifle Range	Housing & Economic Dev Admin	Assessor	Clerk/Recorder	Grand Jury	Enterprise Risk
1 Building Depreciation	\$95,393	\$80,034	\$0	\$0	\$0	\$0	\$111,597	\$73,649	\$118,114	\$0
2 Equipment Depreciation	0	8,958	0	1,263	0	0	1,387	21,432	0	0
3 Annual County Audit	394	120	99	3	21	970	710	304	19	66
4 County Administrative Office	17,637	7,643	1,801	58	1,073	28,597	22,435	20,140	346	1,205
5 Contracts & Purchasing	6,136	8,591	1,227	818	0	21,272	8,181	14,727	1,636	818
6 Fleet Administration	46	1,565	344	0	600	87	3,241	56	0	0
7 Human Resources	20,185	5,607	1,121	0	2,243	4,486	47,099	19,064	0	0
8 Civil Rights Office	3,807	1,058	212	0	423	846	8,884	3,596	0	0
9 Information Technology	116,334	247,351	6,550	0	0	31,817	264,722	132,868	777	0
10 Facilities & Facilities Maintenance Proj	223,529	33,144	0	0	0	(6,013)	162,435	162,435	13,146	0
11 Auditor-Controller	20,716	6,955	2,863	66	1,885	21,496	38,346	17,908	4,873	1,381
12 Treasurer-Tax Collector	3,380	1,816	640	15	313	3,580	2,151	2,186	3,841	313
13 County Counsel	159,306	21,044	0	0	0	27,639	88,619	18,973	3,447	0
14 Risk Management	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	666,864	423,884	14,858	2,224	6,558	134,776	759,808	487,337	146,199	3,782
Less: Prior Year Allocations	575,622	238,063	14,445	1,718	0	(60,105)	609,509	397,351	12,004	1,531
Carry-Forward	91,242	185,821	413	506	0	194,881	150,299	89,986	134,195	2,251
Proposed Costs	\$758,105	\$609,706	\$15,270	\$2,730	\$6,558	\$329,658	\$910,107	\$577,323	\$280,394	\$6,033

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FY 2019-20 Actuals
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Summary Schedule

Department	Assessment Appeals Board	Clerk of the Board	Elections	Emergency Communications	District Attorney	Child Support Services	Public Defender	Coroner & Investigation	Jail Operations & Administration	Sheriff
1 Building Depreciation	\$0	\$10,521	\$39,057	\$96,626	\$3,292,422	\$0	\$358,953	\$0	\$306,384	\$861,778
2 Equipment Depreciation	0	3,786	1,247	112,054	60,977	0	0	27,793	74,781	747,986
3 Annual County Audit	0	91	528	1,350	3,246	1,257	1,626	822	7,314	4,443
4 County Administrative Office	0	7,232	16,982	30,582	122,489	35,921	42,932	15,380	135,338	104,153
5 Contracts & Purchasing	0	2,864	18,408	14,318	19,636	16,772	19,226	20,045	42,135	47,453
6 Fleet Administration	0	0	992	627	24,221	2,895	1,091	0	217,043	0
7 Human Resources	0	4,486	12,336	68,406	164,848	97,339	61,117	28,035	268,018	183,912
8 Civil Rights Office	0	846	2,327	12,903	31,094	18,360	11,528	5,288	50,554	34,690
9 Information Technology	0	39,117	225,675	87,763	835,622	501,411	305,257	26,707	491,144	1,213,006
10 Facilities & Facilities Maintenance Proj	0	27,470	488,646	39,317	182,642	0	633,926	8,001	1,450,029	309,881
11 Auditor-Controller	0	4,634	20,796	61,291	146,720	77,240	76,490	33,039	264,490	183,009
12 Treasurer-Tax Collector	0	654	5,211	3,901	8,516	5,538	16,240	4,816	9,365	18,715
13 County Counsel	17,625	51,153	42,620	45,507	12,800	5,627	15,897	105	0	266,346
14 Risk Management	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	17,625	152,852	874,824	574,643	4,905,233	762,360	1,544,284	170,031	3,316,595	3,975,371
Less: Prior Year Allocations	11,054	124,009	621,253	659,909	1,617,983	331,423	1,329,827	92,092	3,212,013	4,292,407
Carry-Forward	6,571	28,843	253,571	(85,266)	3,287,250	430,937	214,457	77,939	104,582	(317,036)
Proposed Costs	\$24,197	\$181,696	\$1,128,395	\$489,376	\$8,192,483	\$1,193,298	\$1,758,741	\$247,970	\$3,421,176	\$3,658,336

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2021-2022

FY 2019-20 Actuals
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Summary Schedule

Department	Juvenile Hall	Probation	Agricultural Commissioner	Building Services	Planning	Resource Management Agency	Environment al Services	Primary Health Care	Emergency Medical Services	Environment al Health
1 Building Depreciation	\$0	\$910,937	\$128,075	\$0	\$0	\$414,000	\$0	\$12,304	\$4,962	\$6,528
2 Equipment Depreciation	32,565	18,184	72,721	40,985	0	785	1,509	32,402	5,599	37,154
3 Annual County Audit	2,513	3,222	1,346	792	502	551	188	6,184	510	1,523
4 County Administrative Office	55,533	81,052	30,533	20,977	59,737	15,762	3,424	179,087	15,091	41,839
5 Contracts & Purchasing	41,316	60,543	24,544	11,454	9,409	15,545	4,091	145,630	13,499	46,225
6 Fleet Administration	11,419	8,815	32,010	9,229	1,782	3,029	554	0	3	12,611
7 Human Resources	139,055	163,726	74,013	53,828	14,578	34,764	6,728	303,062	6,728	71,771
8 Civil Rights Office	26,229	30,882	13,961	10,153	2,750	6,557	1,269	57,164	1,269	13,538
9 Information Technology	256,479	778,460	450,418	191,945	97,069	1,038,835	45,414	1,585,547	90,563	319,257
10 Facilities & Facilities Maintenance Proj	23,772	362,986	43,179	0	0	825,035	0	150,729	66,222	44,876
11 Auditor-Controller	133,255	206,831	68,738	45,483	19,477	29,735	7,539	296,488	14,699	74,759
12 Treasurer-Tax Collector	17,940	133,188	7,532	3,531	3,363	2,471	938	35,045	2,918	10,881
13 County Counsel	0	48,320	34,472	0	115,058	354,375	0	17,425	22,995	81,737
14 Risk Management	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	740,077	2,807,146	981,542	388,378	323,725	2,741,444	71,654	2,821,068	245,058	762,699
Less: Prior Year Allocations	636,150	2,233,120	769,552	310,319	321,581	2,508,892	38,227	1,390,678	214,211	524,198
Carry-Forward	103,927	574,026	211,990	78,059	2,144	232,552	33,427	1,430,390	30,847	238,501
Proposed Costs	\$844,003	\$3,381,171	\$1,193,533	\$466,437	\$325,870	\$2,973,996	\$105,080	\$4,251,457	\$275,906	\$1,001,200

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FY 2019-20 Actuals
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Summary Schedule

Department	Public Guardian/Administrator	Children's Medical Services	Public Health	Health Administration	Animal Services	Veteran's Affairs Office	Social Services	Area Agency on Aging	Agricultural Cooperative Extension	Parks Operations
1 Building Depreciation	\$7,165	\$10,869	\$3,313	\$491,600	\$80,550	\$3,012	\$72,690	\$0	\$0	\$113,899
2 Equipment Depreciation	1,674	0	17,516	11,772	38,043	1,171	0	0	2,719	50,994
3 Annual County Audit	195	581	2,565	948	298	250	13,923	343	50	646
4 County Administrative Office	7,465	28,180	58,938	24,757	8,467	12,113	304,346	6,265	6,376	14,870
5 Contracts & Purchasing	8,181	7,363	77,315	36,408	22,090	3,682	80,178	6,136	818	53,998
6 Fleet Administration	532	652	6,397	2,464	3,481	3,345	37,395	0	3,307	65,292
7 Human Resources	11,214	23,101	102,497	48,221	19,625	11,214	878,067	2,243	2,243	28,035
8 Civil Rights Office	2,115	4,357	19,333	9,096	3,702	2,115	165,623	423	423	5,288
9 Information Technology	57,399	141,285	546,664	408,078	87,606	61,411	4,866,841	0	36,521	82,646
10 Facilities & Facilities Maintenance Proj	89,900	145,024	74,441	73,529	36,049	0	400,297	0	2,585	546,284
11 Auditor-Controller	88,125	22,497	112,256	46,906	21,801	11,615	717,245	8,469	2,165	45,897
12 Treasurer-Tax Collector	66,386	1,191	15,742	5,925	5,572	1,563	31,303	1,712	179	17,768
13 County Counsel	314,990	0	0	188,067	37,213	335	806,139	0	0	18,058
14 Risk Management	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	655,343	385,100	1,036,977	1,347,771	364,495	111,827	8,374,048	25,592	57,385	1,043,675
Less: Prior Year Allocations	523,474	347,511	540,376	962,234	263,959	104,866	4,205,300	30,995	38,842	589,571
Carry-Forward	131,869	37,589	496,601	385,537	100,536	6,961	4,168,748	(5,403)	18,543	454,104
Proposed Costs	\$787,212	\$422,689	\$1,533,578	\$1,733,308	\$465,030	\$118,788	\$12,542,797	\$20,188	\$75,928	\$1,497,780

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FY 2019-20 Actuals
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Summary Schedule

Department	Roads & Bridges - Construction Projects	Roads & Bridges - Maintenance	County Library	IHSS PA-Administration	Fish & Game Propagation	Community Action Partnership	Workforce Development Board	Behavioral Health	Homeland Security Grant	NGEN Operations & Maintenance
1 Building Depreciation	\$0	\$0	\$294,991	\$0	\$0	\$0	\$0	\$526,184	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Annual County Audit	1,435	1,963	1,227	124	4	67	509	14,776	96	146
4 County Administrative Office	45,674	41,319	25,401	2,311	74	1,224	14,777	311,468	1,759	2,659
5 Contracts & Purchasing	49,089	64,225	30,681	818	0	6,545	2,864	95,314	2,045	0
6 Fleet Administration	10,811	195,891	8,605	0	0	0	797	38,074	0	0
7 Human Resources	23,550	53,189	61,341	7,850	0	1,121	12,336	429,401	0	0
8 Civil Rights Office	4,442	10,033	11,570	1,481	0	212	2,327	80,994	0	0
9 Information Technology	44,703	7,868	117,452	0	0	(2,346)	141,196	323,962	0	177,942
10 Facilities & Facilities Maintenance Proj	(13,813)	800,466	279,727	0	0	0	(1,369)	83,257	0	0
11 Auditor-Controller	42,960	81,572	66,078	6,445	311	2,771	14,294	485,863	2,324	2,224
12 Treasurer-Tax Collector	7,206	19,682	12,468	342	208	968	0	28,034	715	0
13 County Counsel	44,485	0	11,443	0	0	0	24,389	128,130	0	0
14 Risk Management	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	260,541	1,276,207	920,985	19,371	597	10,561	212,119	2,545,458	6,939	182,971
Less: Prior Year Allocations	801,411	202,447	694,563	24,683	523	9,308	192,039	2,334,154	3,710	175,861
Carry-Forward	(540,870)	1,073,760	226,422	(5,312)	74	1,253	20,080	211,304	3,229	7,110
Proposed Costs	\$(280,328)	\$2,349,967	\$1,147,407	\$14,058	\$672	\$11,814	\$232,199	\$2,756,763	\$10,167	\$190,082

Monterey County, California
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FY 2019-20 Actuals
 12/23/2020

Summary Schedule

Department	Water Resources Agency	Capital Projects	Facilities Master Plan Projects	Natividad Medical Center	Parks Lake & Laguna Seca Resort Operations	Laguna Seca Track	General Liability Insurance (ISF)	Workmens' Compensation (ISF)	Benefits Programs Fund (ISF)	Enterprise Resource Planning (ISF)
1 Building Depreciation	\$31,036	\$0	\$0	\$9,211	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Annual County Audit	5,100	588	0	53,600	464	2,517	751	669	818	0
4 County Administrative Office	58,571	10,734	0	702,031	8,466	(416,036)	13,716	12,211	14,938	0
5 Contracts & Purchasing	91,633	45,407	0	494,161	14,318	81,815	2,045	3,682	4,500	0
6 Fleet Administration	923	0	0	2,893	36	27,179	0	0	0	0
7 Human Resources	34,540	0	0	1,287,597	0	1,121	0	0	5,577	0
8 Civil Rights Office	6,515	0	0	242,869	0	212	0	0	0	0
9 Information Technology	81,959	2,888	0	354,877	10,621	757,735	0	0	0	0
10 Facilities & Facilities Maintenance Proj	297,225	(261,285)	0	204	0	5,407	0	0	0	0
11 Auditor-Controller	84,382	14,290	0	1,393,341	11,096	52,370	12,804	12,861	15,958	0
12 Treasurer-Tax Collector	18,670	4,452	0	150,485	3,365	11,067	1,117	2,218	2,865	0
13 County Counsel	(8,036)	26,713	0	(45,554)	0	0	(1,730)	0	0	0
14 Risk Management	0	0	0	0	0	0	106,568	105,485	0	0
Total Current Allocations	702,516	(156,214)	0	4,645,714	48,364	523,388	135,271	137,126	44,656	0
Less: Prior Year Allocations	581,179	22,229	34,799	4,216,038	44,353	86,037	290,760	65,943	55,925	723,401
Carry-Forward	121,337	(178,443)	(34,799)	429,676	4,011	437,351	(155,489)	71,183	(11,269)	(723,401)
Proposed Costs	\$823,854	\$(334,656)	\$(34,799)	\$5,075,390	\$52,375	\$960,738	\$(20,217)	\$208,309	\$33,388	\$(723,401)

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FY 2019-20 Actuals
 12/23/2020

Summary Schedule

Department	Vehicle Replacement Planning (ISF)	LAFCO	Superior Court of CA - Mo Co	All Others	All Others (Not Occupied)	Total
1 Building Depreciation	\$0	\$0	\$6,712,037	\$0	\$316,959	\$15,594,850
2 Equipment Depreciation	0	0	0	0	0	1,427,457
3 Annual County Audit	0	0	0	722	0	146,093
4 County Administrative Office	0	0	0	13,328	0	2,451,377
5 Contracts & Purchasing	5,727	0	0	34,362	0	1,961,918
6 Fleet Administration	0	0	110,787	739	0	851,860
7 Human Resources	0	0	0	15,700	0	4,916,340
8 Civil Rights Office	0	0	0	2,961	0	926,279
9 Information Technology	0	0	0	22,952	0	17,710,365
10 Facilities & Facilities Maintenance Proje	0	0	(217,369)	(85,509)	462,865	7,963,304
11 Auditor-Controller	267	0	0	31,532	0	5,291,923
12 Treasurer-Tax Collector	185	0	749,031	17,781	0	1,487,194
13 County Counsel	0	38	(105,444)	38,318	0	2,928,642
14 Risk Management	0	0	0	0	0	212,053
Total Current Allocations	6,179	38	7,249,042	92,888	779,824	63,869,655
Less: Prior Year Allocations	8,413	3,296	7,041,444	424,678	519,854	49,193,212
Carry-Forward	(2,234)	(3,258)	207,598	(331,790)	259,970	14,669,885
Proposed Costs	\$3,945	\$(3,221)	\$7,456,639	\$(238,903)	\$1,039,795	\$78,539,541