



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

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Monterey**  
**Salinas, California**

**Date: June 21, 2022**  
**Filing Ref: MOT23**

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 **2022-23**. 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.

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

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The indirect overhead and support service costs listed in **Summary Schedule** (attached) are formally approved as actual costs for fiscal year **2020-21**, and as estimated costs for fiscal year **2022-23** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2022**, for further allocation to federal grants and contracts performed by the respective county departments.

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**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS**

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|---------------------------------|-----------------------------|
| 1. Employee Fringe Benefits     | 9. Treasurer-Tax Collector  |
| 2. Annual County Audit          | 10. County Counsel          |
| 3. County Administrative Office | 11. Risk Management         |
| 4. Contracts & Purchasing       | 12. General Liability (ISF) |
| 5. Fleet Administration         | 13. Workers' Comp (ISF)     |
| 6. Human Resources              | 14. Benefit Program (ISF)   |
| 7. Information Technology       | 15. Resource Planning (ISF) |
| 8. Facilities                   |                             |

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.

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**SECTION III: CONDITIONS**

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**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 2022-23 Cost Allocation Plan.

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**SECTION IV: ACCEPTANCE**

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**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

6-22-2022

6-23-2022

Date

Date

**Negotiated by Anthony Pok  
Telephone (916) 259-5536**

cc: State and Federal Agencies

Attachment: Summary Schedule

**Monterey County, California**  
**2 CFR Part 200 Cost Allocation Plan for Use in FY 2022-2023**

FY 2020-21 Actuals  
 12/17/2021

**Summary Schedule**

Department	Board of Supervisors	Office of Emergency Services	Office of Community Engagement & Strategic	Auxiliary Services	Cannabis	Rifle Range	Housing & Community Dev Admin	Assessor	Clerk/Recorder	Grand Jury
1 Building Depreciation	\$134,843	\$97,333	\$0	\$0	\$0	\$0	\$37,305	\$116,404	\$78,560	\$117,835
2 Equipment Depreciation	0	21,538	0	1,317	0	0	0	741	22,437	0
3 Annual County Audit	387	109	23	3	123	21	1,016	717	268	19
4 County Administrative Office	16,969	6,235	410	52	2,209	379	24,533	22,679	21,458	334
5 Contracts & Purchasing	6,457	20,890	1,519	380	1,899	1,139	18,611	6,837	15,572	1,519
6 Fleet Administration	0	6,250	1,596	0	167	1,627	6	1,306	0	0
7 Human Resources	21,178	5,724	1,145	0	5,724	2,290	17,172	56,094	18,316	0
8 Civil Rights Office	3,557	961	192	0	961	385	2,884	9,422	3,077	0
9 Information Technology	115,275	337,958	3,759	0	0	0	38,170	289,314	169,196	786
10 Facilities	228,587	47,758	0	0	0	0	411,581	165,076	165,076	22,636
11 Auditor-Controller	22,343	12,038	1,874	62	6,139	2,236	29,051	46,547	18,165	5,301
12 Treasurer-Tax Collector	2,423	4,312	523	11	546	341	2,264	(40,412)	(18,249)	3,095
13 County Counsel	148,232	48,125	0	0	0	0	396,399	9,445	5,834	1,462
14 Risk Management	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>700,252</b>	<b>609,232</b>	<b>11,041</b>	<b>1,824</b>	<b>17,769</b>	<b>8,419</b>	<b>978,993</b>	<b>684,169</b>	<b>499,711</b>	<b>152,986</b>
Less: Prior Year Allocations	562,906	557,781	9,222	3,673	0	0	321,778	620,509	464,806	132,309
Carry-Forward	137,345	51,451	1,819	(1,849)	0	0	657,215	63,660	34,905	20,678
<b>Proposed Costs</b>	<b>\$837,597</b>	<b>\$660,683</b>	<b>\$12,860</b>	<b>\$(25)</b>	<b>\$17,769</b>	<b>\$8,419</b>	<b>\$1,636,208</b>	<b>\$747,830</b>	<b>\$534,616</b>	<b>\$173,664</b>

**Monterey County, California**  
**2 CFR Part 200 Cost Allocation Plan for Use in FY 2022-2023**

FY 2020-21 Actuals  
 12/17/2021

**Summary Schedule**

Department	Enterprise Risk	Assessment Appeals Board	Clerk of the Board	Elections	District Attorney	Child Support Services	Public Defender	Coroner & Investigation	Jail Operations & Administration	Sheriff
1 Building Depreciation	\$0	\$0	\$11,223	\$38,949	\$3,404,190	\$0	\$376,961	\$0	\$729,739	\$854,052
2 Equipment Depreciation	0	0	3,946	190	50,073	0	0	30,049	95,151	376,450
3 Annual County Audit	24	0	86	699	3,226	1,166	1,564	891	7,495	4,644
4 County Administrative Office	423	0	5,912	19,251	134,950	30,582	42,289	16,442	135,329	105,787
5 Contracts & Purchasing	760	0	2,279	33,423	21,269	11,394	13,293	19,750	36,082	53,174
6 Fleet Administration	0	0	0	1,993	32,351	4,072	2,882	0	428,383	0
7 Human Resources	0	0	3,434	13,737	165,992	90,437	61,245	28,619	279,325	194,611
8 Civil Rights Office	0	0	577	2,307	27,882	15,191	10,287	4,807	46,918	32,689
9 Information Technology	0	0	33,099	265,679	812,627	503,252	337,327	34,461	593,870	1,217,052
10 Facilities	0	0	27,999	427,222	346,277	41	645,208	9,190	1,585,758	623,814
11 Auditor-Controller	665	0	4,112	25,718	158,491	76,954	77,032	35,997	289,140	202,770
12 Treasurer-Tax Collector	193	0	402	4,342	6,997	3,447	10,615	3,481	6,667	12,353
13 County Counsel	0	49,871	94,316	57,352	7,882	2,050	20,972	0	(15,318)	306,375
14 Risk Management	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>2,065</b>	<b>49,871</b>	<b>187,385</b>	<b>890,864</b>	<b>5,172,207</b>	<b>738,587</b>	<b>1,599,677</b>	<b>183,688</b>	<b>4,218,537</b>	<b>3,983,769</b>
Less: Prior Year Allocations	4,994	13,130	152,763	977,087	4,513,056	778,077	1,264,812	52,690	2,439,444	4,123,151
Carry-Forward	(2,929)	36,741	34,622	(86,223)	659,152	(39,489)	334,865	130,999	1,779,093	(139,381)
<b>Proposed Costs</b>	<b>\$(864)</b>	<b>\$86,612</b>	<b>\$222,008</b>	<b>\$804,641</b>	<b>\$5,831,359</b>	<b>\$699,098</b>	<b>\$1,934,541</b>	<b>\$314,687</b>	<b>\$5,997,630</b>	<b>\$3,844,388</b>

**Monterey County, California**  
**2 CFR Part 200 Cost Allocation Plan for Use in FY 2022-2023**

FY 2020-21 Actuals  
 12/17/2021

**Summary Schedule**

Department	Juvenile Hall	Probation	Agricultural Commissioner	Community Development	Public Works, Facilities & Parks Admin	Stormwater Floodplain Mgmt	Primary Health Care	Emergency Medical Services	Environment al Health	Public Guardian/Ad ministrator
1 Building Depreciation	\$0	\$893,688	\$120,540	\$0	\$350,958	\$0	\$247,275	\$4,949	\$6,568	\$7,146
2 Equipment Depreciation	23,290	8,526	68,166	22,138	818	0	28,460	3,047	61,189	4,808
3 Annual County Audit	2,505	3,173	1,194	1,454	543	0	5,821	476	1,599	197
4 County Administrative Office	53,105	78,385	26,066	95,408	14,170	0	176,990	13,219	40,987	7,057
5 Contracts & Purchasing	42,159	50,135	17,092	23,928	11,774	0	176,992	7,596	31,524	4,938
6 Fleet Administration	18,826	13,804	60,993	21,094	827	0	0	0	19,350	795
7 Human Resources	137,373	167,137	81,279	75,555	12,593	3,434	304,739	8,013	65,252	12,593
8 Civil Rights Office	23,075	28,074	13,652	12,691	2,115	577	51,187	1,346	10,960	2,115
9 Information Technology	292,156	842,001	489,647	395,272	856,374	0	1,702,807	90,512	390,003	72,553
10 Facilities	31,826	447,874	61,964	0	1,003,841	0	128,415	54,880	59,885	79,243
11 Auditor-Controller	139,583	221,361	74,612	75,800	18,620	2,051	317,734	15,236	75,374	170,699
12 Treasurer-Tax Collector	12,492	86,802	5,120	4,549	1,866	0	30,199	2,071	7,429	98,720
13 County Counsel	0	71,550	35,796	28,485	358,540	0	57,865	16,766	137,156	334,889
14 Risk Management	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>776,388</b>	<b>2,912,510</b>	<b>1,056,120</b>	<b>756,374</b>	<b>2,633,037</b>	<b>6,062</b>	<b>3,228,484</b>	<b>218,112</b>	<b>907,276</b>	<b>795,752</b>
Less: Prior Year Allocations	612,628	2,530,601	888,639	663,884	1,753,448	0	2,842,022	276,724	703,987	561,964
Carry-Forward	163,761	381,910	167,481	92,490	879,589	0	386,462	(58,612)	203,289	233,788
<b>Proposed Costs</b>	<b>\$940,149</b>	<b>\$3,294,420</b>	<b>\$1,223,601</b>	<b>\$848,864</b>	<b>\$3,512,627</b>	<b>\$6,062</b>	<b>\$3,614,945</b>	<b>\$159,500</b>	<b>\$1,110,565</b>	<b>\$1,029,540</b>

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FY 2020-21 Actuals  
 12/17/2021

**Summary Schedule**

Department	Children's Medical Services	Public Health	Health Administratio n	Animal Services	Veteran's Affairs Office	Social Services	Area Agency on Aging	Agricultural Cooperative Extension	Parks Operations	Roads & Bridges - Construction Projects
1 Building Depreciation	\$10,839	\$3,304	\$490,248	\$80,329	\$3,030	\$81,274	\$0	\$0	\$27,240	\$0
2 Equipment Depreciation	0	18,436	10,692	28,110	1,221	0	0	2,833	45,880	0
3 Annual County Audit	473	2,939	1,051	316	239	15,124	387	48	567	1,283
4 County Administrative Office	22,107	63,098	25,630	8,180	10,306	316,871	6,930	5,142	12,723	31,861
5 Contracts & Purchasing	7,596	75,962	37,222	17,471	2,659	77,861	8,736	760	32,284	50,515
6 Fleet Administration	894	9,374	5,987	4,050	784	50,059	0	5,964	75,510	23,349
7 Human Resources	23,811	122,834	57,239	20,034	11,448	887,199	2,290	3,434	33,198	34,343
8 Civil Rights Office	4,000	20,633	9,614	3,365	1,923	149,023	385	577	5,576	5,769
9 Information Technology	165,136	727,923	387,775	105,839	69,649	5,365,054	0	46,467	113,452	53,386
10 Facilities	120,198	43,268	44,004	46,634	0	555,030	0	3,531	511,586	0
11 Auditor-Controller	22,679	137,982	57,525	24,039	11,968	790,410	9,317	2,993	39,541	46,512
12 Treasurer-Tax Collector	876	12,841	4,744	4,463	967	21,673	1,354	137	6,880	4,255
13 County Counsel	0	0	182,419	51,698	0	849,663	0	0	16,761	31,561
14 Risk Management	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>378,610</b>	<b>1,238,594</b>	<b>1,314,151</b>	<b>394,530</b>	<b>114,193</b>	<b>9,159,241</b>	<b>29,397</b>	<b>71,885</b>	<b>921,199</b>	<b>282,834</b>
Less: Prior Year Allocations	379,725	1,126,113	1,316,997	342,108	56,748	4,692,370	30,212	31,747	701,001	248,348
Carry-Forward	(1,116)	112,481	(2,846)	52,423	57,445	4,466,871	(814)	40,138	220,198	34,486
<b>Proposed Costs</b>	<b>\$377,494</b>	<b>\$1,351,075</b>	<b>\$1,311,305</b>	<b>\$446,953</b>	<b>\$171,638</b>	<b>\$13,626,112</b>	<b>\$28,583</b>	<b>\$112,024</b>	<b>\$1,141,396</b>	<b>\$317,320</b>

**Monterey County, California**  
**2 CFR Part 200 Cost Allocation Plan for Use in FY 2022-2023**

FY 2020-21 Actuals  
 12/17/2021

**Summary Schedule**

Department	Roads & Bridges - Maintenance	County Library	IHSS PA- Administratio n	Fish & Game Propagation	Community Action Partnership	Workforce Development Board	Behavioral Health	Homeland Security Grant	NGEN Operations & Maintenance	Emergency Communicati ons
1 Building Depreciation	\$0	\$278,468	\$0	\$0	\$0	\$0	\$544,342	\$0	\$0	\$78,840
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Annual County Audit	1,712	1,028	125	4	106	503	14,564	74	150	1,279
4 County Administrative Office	34,973	20,927	2,236	72	1,903	12,393	296,168	1,329	2,681	27,795
5 Contracts & Purchasing	60,010	25,827	1,139	380	7,216	380	90,395	2,659	0	11,015
6 Fleet Administration	297,459	13,876	0	0	0	577	40,225	0	0	85
7 Human Resources	57,239	61,474	8,013	0	1,145	12,593	430,435	0	0	72,121
8 Civil Rights Office	9,614	10,326	1,346	0	192	2,115	72,300	0	0	12,114
9 Information Technology	5,535	116,659	0	0	0	38,604	388,134	0	209,740	92,117
10 Facilities	187	215,161	0	0	0	0	101,730	0	0	30,248
11 Auditor-Controller	83,862	65,897	7,048	134	3,685	15,009	506,376	1,509	2,225	66,554
12 Treasurer-Tax Collector	14,915	8,556	250	(30)	876	0	20,027	250	0	2,742
13 County Counsel	0	9,754	0	0	0	5,621	73,954	0	0	17,886
14 Risk Management	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>565,506</b>	<b>827,953</b>	<b>20,157</b>	<b>560</b>	<b>15,124</b>	<b>87,795</b>	<b>2,578,652</b>	<b>5,821</b>	<b>214,797</b>	<b>412,796</b>
Less: Prior Year Allocations	1,811,713	884,341	20,531	1,299	14,496	135,412	2,571,496	5,058	253,891	815,781
Carry-Forward	(1,246,207)	(56,388)	(374)	(740)	628	(47,617)	7,156	764	(39,094)	(402,985)
<b>Proposed Costs</b>	<b>\$(680,701)</b>	<b>\$771,565</b>	<b>\$19,783</b>	<b>\$(180)</b>	<b>\$15,752</b>	<b>\$40,178</b>	<b>\$2,585,807</b>	<b>\$6,585</b>	<b>\$175,702</b>	<b>\$9,810</b>



**Monterey County, California**  
**2 CFR Part 200 Cost Allocation Plan for Use in FY 2022-2023**

FY 2020-21 Actuals  
 12/17/2021

**Summary Schedule**

Department	Water Resources Agency	Capital Projects	Facilities Master Plan Projects	Natividad Medical Center	Parks Lake & Resort Operations	Laguna Seca Track	General Liability Insurance (ISF)	Workmens' Compensation (ISF)	Benefits Programs Fund (ISF)	Enterprise Resource Planning (ISF)
1 Building Depreciation	\$30,951	\$0	\$0	\$9,185	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Annual County Audit	(0)	40	0	(0)	388	2,325	942	639	812	0
4 County Administrative Office	60,649	712	0	666,446	6,946	43,062	16,878	11,453	14,551	0
5 Contracts & Purchasing	97,232	47,856	0	470,587	7,216	44,818	1,519	1,899	3,038	0
6 Fleet Administration	3,767	0	0	3,340	553	34,745	0	0	0	0
7 Human Resources	40,983	0	0	1,307,344	0	3,434	0	644	124,349	340
8 Civil Rights Office	6,884	0	0	224,260	0	577	0	0	0	0
9 Information Technology	116,337	2,405	0	436,717	10,824	25,609	0	0	0	0
10 Facilities	298,543	0	0	0	2,235	39,839	0	0	0	0
11 Auditor-Controller	96,132	7,682	0	1,474,801	9,274	50,233	15,485	11,537	15,308	0
12 Treasurer-Tax Collector	15,560	4,369	0	112,333	2,162	8,298	910	1,251	1,991	0
13 County Counsel	5,972	20,319	0	16,844	0	0	50,367	0	0	90
14 Risk Management	0	0	0	0	0	0	125,560	119,131	0	0
<b>Total Current Allocations</b>	<b>773,011</b>	<b>83,384</b>	<b>0</b>	<b>4,721,857</b>	<b>39,599</b>	<b>252,939</b>	<b>211,662</b>	<b>146,554</b>	<b>160,050</b>	<b>430</b>
Less: Prior Year Allocations	994,664	33,574	(56,515)	4,933,684	(17,635)	273,089	105,467	76,995	41,628	911
Carry-Forward	(221,653)	49,810	56,515	(211,827)	57,234	(20,150)	106,195	69,558	118,422	(481)
<b>Proposed Costs</b>	<b>\$551,357</b>	<b>\$133,194</b>	<b>\$56,515</b>	<b>\$4,510,031</b>	<b>\$96,832</b>	<b>\$232,789</b>	<b>\$317,857</b>	<b>\$216,112</b>	<b>\$278,472</b>	<b>\$(51)</b>

**Monterey County, California**  
**2 CFR Part 200 Cost Allocation Plan for Use in FY 2022-2023**

FY 2020-21 Actuals  
 12/17/2021

**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	\$2,015,662	\$0	\$352,294	\$11,634,524
2 Equipment Depreciation	0	0	0	0	0	929,506
3 Annual County Audit	0	0	0	818	0	87,378
4 County Administrative Office	0	0	0	14,669	0	2,830,305
5 Contracts & Purchasing	9,875	0	0	(35,785)	0	1,790,730
6 Fleet Administration	0	0	27,974	17,568	0	1,232,465
7 Human Resources	0	0	0	2,290	0	5,151,242
8 Civil Rights Office	0	0	0	385	0	848,869
9 Information Technology	0	0	0	72,112	0	18,432,625
10 Facilities	0	0	(98,066)	106,140	282,455	8,876,876
11 Auditor-Controller	351	0	0	25,010	0	5,726,781
12 Treasurer-Tax Collector	216	0	385,037	12,757	0	903,259
13 County Counsel	0	1,155	(114,033)	483	0	3,394,559
14 Risk Management	0	0	0	0	0	244,691
<b>Total Current Allocations</b>	<b>10,442</b>	<b>1,155</b>	<b>2,216,574</b>	<b>216,446</b>	<b>634,749</b>	<b>62,083,810</b>
Less: Prior Year Allocations	10,751	946	7,633,154	265,292	1,023,660	58,585,134
Carry-Forward	(309)	209	(5,416,580)	(48,846)	(388,911)	3,466,426
<b>Proposed Costs</b>	<b>\$10,133</b>	<b>\$1,363</b>	<b>\$(3,200,006)</b>	<b>\$167,601</b>	<b>\$245,837</b>	<b>\$65,550,235</b>