



Malia M. Cohen
California State Controller

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Monterey
Salinas, California

Date: August 10, 2023
Filing Ref: MOT24

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 **2023-24**. 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 **2021-22**, and as estimated costs for fiscal year **2023-24** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2023**, 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 & Purchasing | 12. Risk Management |
| 5. Fleet Administration | 13. General Liability (ISF) |
| 6. Human Resources | 14. Workers' Comp (ISF) |
| 7. Information Technology | 15. Benefit Program (ISF) |
| 8. Facilities | 16. Resource Planning (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 2023-24 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF MONTEREY

**MALIA M. COHEN
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Rupa Shah

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

**Name
Auditor-Controller**

Title

8-11-2023

Date

8-11-2023

Date

cc: State and Federal Agencies
Attachment: Summary Schedule

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

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
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Summary Schedule

Department	Board of Supervisors	Office of Emergency Services	Office of Community Engagement & Strategic Advocacy	Auxiliary Services	Cannabis	Rifle Range	Housing & Economic Dev Admin	Emergency Operations Center	Assessor	Clerk/Recorder
1 Building Depreciation	\$136,961	\$97,467	\$0	\$0	\$0	\$0	\$0	\$0	\$117,519	\$79,623
2 Equipment Depreciation	0	32,523	0	1,262	0	0	0	0	518	20,493
3 Annual County Audit	361	136	60	3	87	21	404	356	675	247
4 County Administrative Office	8,046	3,029	1,345	58	1,942	463	8,994	7,940	15,042	5,508
5 Contracts & Purchasing	10,359	5,855	5,404	2,252	2,702	450	4,504	12,160	9,908	19,366
6 Fleet Administration	0	2,773	0	0	269	2,940	0	0	1,970	0
7 Human Resources	23,848	8,786	1,255	0	6,276	2,510	2,510	0	56,483	21,338
8 Civil Rights Office	3,567	1,314	188	0	939	375	375	0	8,448	3,191
9 Information Technology	108,667	310,443	2,483	0	8,842	3,537	10,474	0	353,266	131,798
10 Facilities	221,169	86,787	(0)	0	0	0	73	0	152,945	151,518
11 Auditor-Controller	22,712	9,649	2,912	125	5,498	2,042	9,029	8,766	41,420	18,388
12 Treasurer-Tax Collector	3,056	1,875	767	49	597	292	487	1,558	(83,310)	(37,984)
13 County Counsel	181,754	36,852	0	0	0	0	8,303	0	36,161	0
14 Risk Management	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	720,500	597,491	14,414	3,747	27,151	12,632	45,152	30,781	711,046	413,485
Less: Prior Year Allocations	666,864	423,884	14,858	2,224	0	6,558	40,433	0	759,808	487,337
Carry-Forward	53,636	173,607	(444)	1,524	0	6,074	4,719	0	(48,762)	(73,851)
Proposed Costs	\$774,136	\$771,098	\$13,970	\$5,271	\$27,151	\$18,705	\$49,872	\$30,781	\$662,285	\$339,634

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Department	Grand Jury	Enterprise Risk	Assessment Appeals Board	Clerk of the Board	Elections	District Attorney	Child Support Services	Public Defender	Coroner & Investigation	Jail Operations & Administration
1 Building Depreciation	\$117,998	\$0	\$0	\$11,375	\$39,003	\$3,416,188	\$0	\$381,028	\$0	\$730,745
2 Equipment Depreciation	0	0	0	2,994	0	50,593	0	0	37,439	209,387
3 Annual County Audit	16	21	0	73	552	3,067	1,011	1,485	761	6,820
4 County Administrative Office	366	458	0	1,621	12,293	68,337	22,515	33,094	16,945	151,940
5 Contracts & Purchasing	2,702	450	0	3,603	24,320	22,519	12,610	17,565	16,213	30,625
6 Fleet Administration	0	0	0	0	1,891	50,404	2,496	2,918	0	541,426
7 Human Resources	0	0	0	6,276	13,807	175,725	99,128	69,662	33,890	303,754
8 Civil Rights Office	0	0	0	939	2,065	26,281	14,826	10,419	5,069	45,429
9 Information Technology	0	0	0	32,990	225,943	757,628	551,220	283,298	50,811	662,435
10 Facilities	23,006	0	0	26,431	412,457	385,597	(1,927)	600,887	8,758	1,448,092
11 Auditor-Controller	4,168	538	0	5,308	23,811	149,942	70,330	78,576	35,787	276,686
12 Treasurer-Tax Collector	2,362	110	0	291	4,588	7,621	3,251	11,822	3,859	7,743
13 County Counsel	(139)	0	35,572	114,156	96,870	5,898	13,234	10,382	0	0
14 Risk Management	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	150,480	1,576	35,572	206,055	857,599	5,119,801	788,693	1,501,136	209,532	4,415,082
Less: Prior Year Allocations	146,199	3,782	17,625	152,852	874,824	4,905,233	762,360	1,544,284	170,031	3,316,595
Carry-Forward	4,281	(2,206)	17,947	53,203	(17,225)	214,568	26,332	(43,148)	39,501	1,098,487
Proposed Costs	\$154,761	\$(630)	\$53,520	\$259,258	\$840,374	\$5,334,369	\$815,025	\$1,457,987	\$249,033	\$5,513,569

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Department	Sheriff	Juvenile Hall	Probation	Agricultural Commissioner	Housing & Community Dev Admin	Community Development	Public Works, Facilities & Parks Admin	Parks Operations	Stormwater Floodplain Mgmt	Primary Health Care
1 Building Depreciation	\$893,985	\$0	\$913,889	\$120,707	\$37,357	\$0	\$280,447	\$26,554	\$0	\$247,616
2 Equipment Depreciation	307,186	17,720	9,495	68,462	0	8,078	1,255	51,234	0	27,935
3 Annual County Audit	4,375	2,288	2,887	1,167	768	1,340	213	618	114	5,758
4 County Administrative Office	97,483	50,966	64,326	26,007	17,122	29,847	4,735	13,767	2,540	128,299
5 Contracts & Purchasing	45,938	54,045	63,953	17,114	25,221	23,419	11,259	43,686	5,855	193,210
6 Fleet Administration	0	15,247	26,169	59,301	94	22,368	0	98,786	607	50
7 Human Resources	197,063	148,739	182,001	87,863	18,828	86,607	11,297	37,655	3,766	330,520
8 Civil Rights Office	29,473	22,245	27,220	13,141	2,816	12,953	1,690	5,632	563	49,432
9 Information Technology	1,249,853	241,023	992,698	521,841	63,118	298,536	329,210	110,074	5,305	1,761,504
10 Facilities	750,259	28,319	372,576	97,252	387,308	(15,348)	398,545	298,327	0	110,987
11 Auditor-Controller	189,883	131,328	214,076	70,894	26,183	74,255	11,502	35,404	4,406	310,604
12 Treasurer-Tax Collector	13,286	12,406	69,098	5,211	2,313	5,111	1,461	4,004	377	31,799
13 County Counsel	532,300	0	55,575	47,277	120,458	154,954	2,476	59,902	20,096	38,964
14 Risk Management	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	4,311,085	724,325	2,993,963	1,136,236	701,586	702,120	1,054,090	785,643	43,630	3,236,678
Less: Prior Year Allocations	3,975,371	740,077	2,807,146	981,542	94,344	783,757	2,741,444	1,043,675	0	2,821,068
Carry-Forward	335,713	(15,752)	186,817	154,693	607,243	(81,637)	(1,687,354)	(258,032)	0	415,611
Proposed Costs	\$4,646,798	\$708,573	\$3,180,780	\$1,290,929	\$1,308,829	\$620,483	\$(633,263)	\$527,611	\$43,630	\$3,652,289

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Department	Emergency Medical Services	Environmental Health	Public Guardian/Administrator	Children's Medical Services	Public Health	Health Administration	Animal Services	Veteran's Affairs Office	Social Services	Area Agency on Aging
1 Building Depreciation	\$4,956	\$8,684	\$7,156	\$10,854	\$3,308	\$490,924	\$80,440	\$4,006	\$69,968	\$0
2 Equipment Depreciation	2,920	58,635	5,904	0	23,288	15,476	7,850	1,170	0	0
3 Annual County Audit	446	1,422	185	439	3,572	1,240	315	236	16,411	396
4 County Administrative Office	9,941	31,684	4,126	9,789	79,594	27,623	7,012	5,252	365,628	8,831
5 Contracts & Purchasing	8,107	35,129	10,359	5,404	96,380	43,686	20,717	6,305	92,326	8,107
6 Fleet Administration	0	37,585	1,280	330	12,563	5,192	11,035	190	53,745	0
7 Human Resources	7,531	69,035	15,690	27,394	147,358	66,525	21,338	13,807	967,744	1,255
8 Civil Rights Office	1,126	10,325	2,347	4,097	22,039	9,949	3,191	2,065	144,735	188
9 Information Technology	48,386	255,328	63,559	113,715	810,473	637,212	110,774	54,649	5,968,866	1,768
10 Facilities	52,522	67,055	75,244	114,837	112,845	81,079	22,887	103,847	309,423	0
11 Auditor-Controller	14,270	69,590	190,125	22,387	155,742	61,315	25,046	12,526	787,696	10,343
12 Treasurer-Tax Collector	1,689	6,853	109,082	960	13,974	4,821	5,622	1,108	23,721	1,729
13 County Counsel	12,243	95,568	370,728	0	32,131	142,129	45,878	1,579	957,407	0
14 Risk Management	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	164,138	746,894	855,783	310,208	1,513,266	1,587,171	362,105	206,740	9,757,670	32,616
Less: Prior Year Allocations	245,058	762,699	655,343	385,100	1,036,977	1,347,771	364,495	111,827	8,374,048	25,592
Carry-Forward	(80,920)	(15,805)	200,440	(74,892)	476,289	239,399	(2,390)	94,913	1,383,622	7,025
Proposed Costs	\$83,218	\$731,089	\$1,056,223	\$235,315	\$1,989,555	\$1,826,570	\$359,716	\$301,653	\$11,141,292	\$39,641

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Department	Agricultural Cooperative Extension	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
1 Building Depreciation	\$0	\$0	\$0	\$278,852	\$0	\$0	\$0	\$0	\$666,721	\$0
2 Equipment Depreciation	2,715	0	0	0	0	0	0	0	0	0
3 Annual County Audit	43	1,362	1,502	955	114	4	100	447	13,571	119
4 County Administrative Office	955	30,353	33,459	21,270	2,534	91	2,225	9,966	302,358	2,644
5 Contracts & Purchasing	450	83,319	68,457	32,427	1,801	0	8,557	450	117,097	4,053
6 Fleet Administration	6,556	52,645	436,590	13,489	0	0	0	494	59,632	0
7 Human Resources	2,510	40,166	63,299	68,031	8,786	0	1,255	13,807	448,468	0
8 Civil Rights Office	375	6,007	9,467	10,175	1,314	0	188	2,065	67,073	0
9 Information Technology	9,575	123,873	80,065	127,880	12,378	0	1,768	51,256	216,139	0
10 Facilities	1,849	(1,387)	353,971	209,469	0	0	0	(28)	59,173	4,740
11 Auditor-Controller	2,147	51,327	82,482	65,074	6,601	152	4,360	14,389	484,051	2,566
12 Treasurer-Tax Collector	122	5,113	15,864	9,653	256	49	1,230	0	20,295	304
13 County Counsel	0	64,946	0	24,350	0	4,770	0	353	161,144	0
14 Risk Management	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	27,298	457,724	1,145,155	861,622	33,785	5,066	19,683	93,200	2,615,722	14,427
Less: Prior Year Allocations	57,385	260,541	1,276,207	920,985	19,371	597	10,561	212,119	2,545,458	6,939
Carry-Forward	(30,087)	197,183	(131,052)	(59,363)	14,414	4,468	9,122	(118,919)	70,264	7,488
Proposed Costs	\$(2,789)	\$654,907	\$1,014,102	\$802,259	\$48,199	\$9,534	\$28,805	\$(25,720)	\$2,685,987	\$21,915

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Department	NGEN Operations & Maintenance	Emergency Communicati ons	Water Resources Agency	Facilities Master Plan Projects	Natividad Medical Center	Parks Lake & Resort Operations	Laguna Seca Track	General Liability Insurance (ISF)	Workmens' Compensatio n (ISF)	Benefits Programs Fund (ISF)
1 Building Depreciation	\$0	\$78,949	\$30,993	\$0	\$9,198	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Annual County Audit	140	1,201	5,100	148	0	353	1,962	1,118	552	644
4 County Administrative Office	3,119	26,755	67,931	3,300	679,873	7,868	43,713	24,917	12,296	14,339
5 Contracts & Purchasing	0	15,313	168,889	68,457	531,889	7,656	66,655	1,351	6,756	4,053
6 Fleet Administration	0	2,394	9,938	0	4,602	887	52,766	0	0	0
7 Human Resources	0	75,311	43,931	0	1,483,246	0	3,766	0	0	135,261
8 Civil Rights Office	0	11,263	6,570	0	221,834	0	563	0	0	0
9 Information Technology	22,635	182,747	540,421	0	382,595	0	46,807	0	0	0
10 Facilities	0	62,424	277,945	146,829	(16,434)	2,623	1,224	0	0	0
11 Auditor-Controller	2,437	61,916	101,923	9,142	1,407,487	9,130	54,970	21,113	11,991	14,407
12 Treasurer-Tax Collector	0	3,044	16,859	3,993	100,735	1,814	11,490	998	1,449	1,948
13 County Counsel	0	26,049	(4,297)	29,959	(4,603)	4,707	(3,727)	(59,446)	0	0
14 Risk Management	0	0	0	0	0	0	0	228,334	213,347	0
Total Current Allocations	28,331	547,367	1,266,204	261,827	4,800,422	35,039	280,189	218,387	246,390	170,652
Less: Prior Year Allocations	182,971	574,643	702,516	(156,214)	4,645,714	48,364	523,388	135,271	137,126	44,656
Carry-Forward	(154,640)	(27,276)	563,688	418,041	154,708	(13,325)	(243,199)	83,116	109,264	125,995
Proposed Costs	\$(126,308)	\$520,091	\$1,829,892	\$679,868	\$4,955,130	\$21,714	\$36,990	\$301,503	\$355,655	\$296,647

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Department	Enterprise Resource Planning (ISF)	Vehicle Replacement Planning (ISF)	LAFCO	Superior Court of CA - Mo Co	All Others	All Others (Not Occupied)	Total
1 Building Depreciation	\$0	\$0	\$0	\$183,797	\$0	\$345,731	\$9,923,000
2 Equipment Depreciation	0	0	0	0	0	0	964,532
3 Annual County Audit	0	0	0	0	724	0	90,504
4 County Administrative Office	1,073	0	0	0	16,130	0	2,651,676
5 Contracts & Purchasing	0	13,511	0	0	31,526	0	2,246,455
6 Fleet Administration	0	0	0	0	20,419	0	1,612,039
7 Human Resources	1,894	0	0	0	10,041	0	5,667,038
8 Civil Rights Office	0	0	0	0	1,502	0	827,047
9 Information Technology	1,572	0	0	0	389,149	0	19,320,587
10 Facilities	0	0	0	381,775	90,165	272,071	8,730,164
11 Auditor-Controller	14,185	720	0	0	30,952	0	5,636,786
12 Treasurer-Tax Collector	0	438	0	362,386	18,435	0	820,135
13 County Counsel	0	0	(686)	(269)	38,755	0	3,510,716
14 Risk Management	0	0	0	0	0	0	441,681
Total Current Allocations	18,724	14,670	(686)	927,689	647,798	617,802	62,442,361
Less: Prior Year Allocations	0	6,179	38	7,249,042	92,888	779,824	63,869,655
Carry-Forward	0	8,491	(723)	(6,321,352)	554,910	(162,022)	(1,547,580)
Proposed Costs	\$18,724	\$23,161	\$(1,409)	\$(5,393,663)	\$1,202,708	\$455,781	\$60,894,781