



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

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Monterey  
Salinas, California**

**Date: September 21, 2018  
Filing Ref: MOT19**

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 **2018-19**. 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 **Exhibit A** (attached) are formally approved as actual costs for fiscal year **2016-17**, and as estimated costs for fiscal year **2018-19** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2018**, 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                     | 8. Auditor-Controller               |
| 2. Fleet Administration                         | 9. Treasurer-Tax Collector          |
| 3. Human Resource & Benefits Administration     | 10. Revenue Division                |
| 4. Information Technology                       | 11. County Counsel                  |
| 5. Architectural Services                       | 12. Risk Management                 |
| 6. Facilities & Facilities Maintenance Projects | 13. General Liability Fund (ISF)    |
| 7. Resource Management Agency                   | 14. Workers Compensation Fund (ISF) |
|   | 15. Benefit Programs Fund (ISF)     |
|   | 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.

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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:** The adjustments reflected on Exhibit B in the amount of \$81,417 for the Ineligible and/or New Departments must not be included when calculating carry-forward in the 2020-21 Estimated 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  
Assistant Auditor-Controller

Title

9-26-2018

10-2-2018

Date

Date

**Negotiated by Darryl Mar  
Telephone (916) 327-2284**

cc: State and Federal Agencies

Attachment

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**  
Based on Actual Costs for the Year Ended June 30, 2017  
**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	\$ 105,358	\$ 39,175	\$ (4,528)	\$ 342,395	\$ 161,518	\$ 643,919	\$ 128,433	\$ -	\$ 772,351
Office of Emergency Services	22,957	11,769	(8,407)	47,208	21,760	95,286	17,500	-	112,786
Office of Community Engagement & S Advocac	10,442	5,771	(195)	-	3,280	19,298	(1,359)	-	17,939
Economic Development Administration	11,422	32,211	(1,512)	30,919	132,064	205,104	(1,794)	-	203,310
Assessor	104,125	79,083	(10,139)	252,114	96,669	521,752	101,172	-	622,924
Clerk/Recorder	129,473	36,207	(14,168)	140,697	37,969	330,177	(124,030)	-	206,147
Grand Jury	11	831	(103)	2	2,466	3,207	(37,310)	-	(34,103)
Enterprise Risk	46	2,537	-	-	1,126	3,709	1,664	-	5,373
Assessment Appeals Board	-	7	-	-	15,745	15,752	(4,182)	-	11,570
Clerk of the Board	36,060	9,263	(3,349)	94,460	15,619	152,054	44,627	-	196,681
Elections	11,593	48,589	(6,424)	(50,208)	43,948	47,497	(181,700)	-	(114,202)
Emergency Communications	304,146	121,183	(58,850)	67,446	102,677	536,602	144,885	-	681,487
District Attorney	138,239	288,797	(39,171)	509,358	156,271	1,053,493	244,327	-	1,297,820
Child Support Services	16,146	158,733	(18,515)	15,517	92,799	264,680	32,613	-	297,292
Public Defender	1,187	110,096	(11,574)	168,084	83,255	351,048	(55,319)	-	295,728
Coroner	2,304	23,812	(957)	51,214	10,423	86,796	(27,358)	-	59,438
Sheriff's Correctional Division	85,195	480,455	(14,943)	1,648,303	253,310	2,452,320	333,514	-	2,785,834
Sheriff	1,627,592	775,015	(58,617)	764,611	363,671	3,472,272	799,799	-	4,272,071
Juvenile Hall	41,557	277,338	(7,144)	97,741	130,443	539,935	(168,524)	-	371,410
Probation	989,273	289,448	(80,354)	108,487	174,401	1,531,256	932,271	-	2,463,526
Agricultural Commissioner	178,642	197,389	(14,876)	53,256	141,373	555,783	135,029	-	690,813
Produce Inspection	4,293	8,326	(653)	222	(511)	11,677	14,687	-	26,365
Building Services	66,668	89,541	(7,210)	5,441	68,183	222,623	(633,256)	-	(410,634)
Planning	1,839	43,420	(6,187)	70,689	226,047	335,806	(835,412)	-	(499,606)
Environmental Services	1,641	17,132	(1,201)	5	8,837	26,414	(29,204)	-	(2,789)
Primary Health Care	42,608	486,143	(61,762)	14,790	274,081	755,860	(83,222)	-	672,638
Emergency Medical Services	6,868	19,304	(3,109)	(8,630)	34,239	48,672	(3,165)	-	45,506
Environmental Health	13,933	142,591	(13,606)	184,133	108,977	436,027	126,552	-	562,579
Public Guardian/Administrator	1,164	17,558	(2,132)	(14,063)	459,329	461,856	(58,673)	-	403,183
Children's Medical Services	1,672	72,452	(9,035)	2,900	35,590	103,579	35,217	-	138,796
Public Health & Health Administration	602,190	333,769	(40,688)	86,383	315,363	1,297,017	457,932	-	1,754,949
Animal Services	118,434	38,228	(3,143)	50,583	58,561	262,662	51,486	-	314,147
Military & Veterans' Services	1,550	22,791	(2,132)	67,178	7,728	97,115	45,529	-	142,644
Social Services	345,986	1,341,032	(203,769)	193,058	2,147,609	3,823,916	1,280,626	-	5,104,542
Area Agency on Aging	245	15,248	-	-	8,646	24,138	741	-	24,879
Agricultural Cooperative Extension	1,437	11,288	(1,332)	11,097	3,027	25,517	(12,577)	-	12,940
Parks	199,134	152,055	(4,471)	15,987	134,382	497,087	78,085	-	575,172
<b>Total Operating Departments</b>	<b>\$ 5,225,431</b>	<b>\$ 5,798,584</b>	<b>\$ (664,259)</b>	<b>\$ 5,021,376</b>	<b>\$ 5,930,774</b>	<b>\$ 21,311,906</b>	<b>\$ 2,769,602</b>	<b>\$ -</b>	<b>\$ 24,081,508</b>

**COUNTYWIDE COST ALLOCATION PLAN OF MONTEREY COUNTY FOR THE YEAR ENDING JUNE 30, 2019**  
Based on Actual Costs for the Year Ended June 30, 2017  
**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	\$ 3,925	\$ 563,096	\$ (11,057)	\$ 991,393	\$ 199,126	\$ 1,746,483	\$ 841,948	\$ -	\$ 2,588,431
Roads & Bridges - Maintenance	-	207,122	(2,198)	2,658,594	69,795	2,933,313	2,343,740	-	5,277,053
County Library	139,610	172,799	(35,543)	376,449	126,475	779,790	200,747	-	980,538
IHSS PA-Administration	166	8,912	-	-	7,215	16,293	8,798	-	25,090
Fish & Game Propagation	5	141	-	3	152	301	151	-	452
Office for Employment Training/WIB	1,513	67,468	(11,763)	(8,807)	(3,822)	46,589	(5,787)	-	40,802
Community Action Partnership	127	7,060	-	-	2,784	9,971	(904)	-	9,066
Behavioral Health	540,063	854,201	(67,259)	51,660	487,138	1,865,803	841,057	-	2,706,861
Homeland Security Grant	88	1,697	-	-	816	2,600	(1,455)	-	1,145
Water Resources Agency	9,368	85,349	(15,172)	(24,448)	98,360	153,458	48,316	-	201,774
Emergency Communication - NGEN Radio Proj	358	1,807	(1,115)	-	1,581	2,631	(94,399)	-	(91,767)
Natividad Medical Center	9,185	2,488,066	(24,962)	18,199	1,548,371	4,038,859	871,617	-	4,910,476
Resort at Nacimiento Lake	113	26,579	(928)	-	9,727	35,491	(5,031)	-	30,461
Resort at San Antonio Lake	44	29,098	(40)	-	2,281	31,383	(14,874)	-	16,509
Lake Events & Administration	32	4,448	(567)	6	(375)	3,544	8,137	-	11,681
General Liability Insurance (ISF)	463	18,646	-	-	243,969	263,078	47,687	-	310,765
Workmens' Compensation (ISF)	382	16,748	-	-	19,187	36,318	(6,344)	-	29,973
Benefits ( ISF)	385	16,838	-	-	9,060	26,284	362	-	26,646
Resource Planning (ISF)	129	20,453	(2,140)	1,598	211,100	231,140	-	-	231,140
LAFCO	-	-	-	-	773	773	(842)	-	(68)
Superior Court of CA - Mo Co	6,847,332	-	-	214,760	(310,992)	6,751,101	4,910,126	-	11,661,226
RDA - Successor Agency	-	-	-	222,080	243,569	465,648	275,199	-	740,848
All Others	985	65,349	(37,343)	224,687	156,161	409,840	(74,413)	-	335,426
All Others (Not Occupied)	24,216	-	-	772,928	-	797,144	(515,649)	-	281,495
Total Non-General Fund	\$ 7,578,489	\$ 4,655,877	\$ (210,085)	\$ 5,501,102	\$ 3,122,452	\$ 20,647,835	\$ 9,678,187	\$ -	\$ 30,326,023
<b>TOTAL</b>	<b>\$ 12,803,920</b>	<b>\$ 10,454,461</b>	<b>\$ (874,344)</b>	<b>\$ 10,522,478</b>	<b>\$ 9,053,226</b>	<b>\$ 41,959,741</b>	<b>\$ 12,447,790</b>	<b>\$ -</b>	<b>\$ 54,407,531</b>