



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

**County of Monterey
Salinas, California**

**Date:
Filing Ref:**

**June 25, 2024
MOT25**

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 **2024-25**. 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 **2022-23**, and as estimated costs for fiscal year **2024-25** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2024**, 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. Fleet Administration | 12. Risk Management |
| 5. Human Resources | 13. General Liability (ISF) |
| 6. Civil Rights Office | 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 2024-25 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF MONTEREY

BY Original signed by

Rupa Shah, CPA

Name
Auditor-Controller

Title
06-26-2024

Date

MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

BY Original signed by

SANDEEP SINGH
Manager
Local Government Policy Section
Local Govt Programs and Services Division
06-26-2024

Date

cc: State and Federal Agencies
Attachment: Summary Schedule

Negotiated by Anthony Pok
Telephone (916) 259-5536

County of Monterey, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2024-2025

FY 2022-23 Actuals
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Summary Schedule

Department	Board of Supervisors	Emergency Management	Office of Community Engagement & Strategic Advocacy	Auxiliary Services	Cannabis	Rifle Range	Sustainability	Housing & Economic Dev Admin	Emergency Operations Center	Assessor
1 Building Depreciation	\$137,005	\$90,757	\$0	\$87,529	\$0	\$0	\$0	\$0	\$0	\$117,521
2 Equipment Depreciation	0	31,929	0	1,262	0	0	0	0	1	4,074
3 Annual County Audit	370	198	23	2	80	21	0	638	281	683
4 County Administrative Office	7,338	3,920	2,234	49	19,845	409	0	12,642	5,571	13,533
5 Contracts & Purchasing	7,381	6,739	642	321	2,246	1,605	0	3,530	21,822	5,135
6 Fleet Administration	134	6,145	0	0	155	3,737	0	0	0	6,143
7 Human Resources	21,231	9,288	0	0	5,308	2,654	1,327	2,654	0	58,119
8 Civil Rights Office	2,928	1,281	(0)	0	732	366	183	366	0	8,015
9 Information Technology	109,674	310,903	38	0	7,504	3,752	1,876	9,647	0	374,879
10 Facilities	203,464	76,472	0	73,127	0	0	0	1,288	0	127,287
11 Auditor-Controller	19,279	9,659	961	67	279,856	2,230	623	11,789	6,667	40,338
12 Treasurer-Tax Collector	2,307	1,444	394	19	465,448	431	0	394	1,491	21,872
13 County Counsel	321,607	88,575	0	0	67,156	0	0	12,531	0	39,361
14 Risk Management	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	832,717	637,312	4,291	162,375	848,331	15,205	4,009	55,479	35,833	816,959
Less: Prior Year Allocations	700,252	609,232	11,041	1,824	17,769	8,419	0	293,698	0	684,169
Carry-Forward	132,465	28,080	(6,750)	160,551	830,562	6,785	0	(238,219)	0	132,789
Proposed Costs	\$965,182	\$665,391	\$(2,459)	\$322,925	\$1,678,892	\$21,990	\$4,009	\$(182,741)	\$35,833	\$949,748

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Department	Clerk/Recorder	Grand Jury	Enterprise Risk	Assessment Appeals Board	Clerk of the Board	Elections	District Attorney	Child Support Services	Public Defender	Coroner & Investigation
1 Building Depreciation	\$79,625	\$117,998	\$0	\$0	\$11,375	\$39,003	\$3,416,446	\$0	\$381,032	\$0
2 Equipment Depreciation	20,189	0	0	0	0	0	66,335	0	0	45,761
3 Annual County Audit	283	16	19	0	80	454	3,273	1,025	1,576	834
4 County Administrative Office	5,609	314	385	0	1,582	8,989	64,834	20,297	31,218	16,510
5 Contracts & Purchasing	10,269	1,284	321	0	2,246	14,762	16,366	8,665	12,516	10,590
6 Fleet Administration	0	0	0	0	0	2,798	73,117	17,748	5,608	0
7 Human Resources	21,231	0	0	0	6,635	14,596	175,154	103,666	75,476	33,173
8 Civil Rights Office	2,928	0	0	0	915	2,013	24,153	14,295	10,408	4,575
9 Information Technology	138,608	0	0	0	23,786	274,392	692,258	575,898	307,550	47,129
10 Facilities	128,704	19,333	0	0	24,620	230,892	340,957	(1,987)	509,292	(40)
11 Auditor-Controller	17,230	3,268	346	0	5,251	18,712	143,532	69,221	73,643	33,451
12 Treasurer-Tax Collector	1,394	1,969	28	0	10,008	3,123	6,714	2,982	8,900	3,188
13 County Counsel	10,652	(72)	0	18,841	34,275	57,635	19,134	5,148	5,541	0
14 Risk Management	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	436,720	144,109	1,100	18,841	120,773	667,370	5,042,273	816,957	1,422,760	195,170
Less: Prior Year Allocations	499,711	152,986	2,065	49,871	187,385	890,864	5,172,207	738,587	1,599,677	183,688
Carry-Forward	(62,991)	(8,877)	(965)	(31,030)	(66,612)	(223,495)	(129,934)	78,370	(176,917)	11,481
Proposed Costs	\$373,729	\$135,232	\$135	\$(12,189)	\$54,162	\$443,875	\$4,912,339	\$895,327	\$1,245,843	\$206,651

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Department	Jail Operations & Administration	Sheriff	Juvenile Hall	Probation	Agricultural Commissioner	Housing & Community Dev Admin	Community Development	Public Works, Facilities & Parks Admin	Parks Operations	Stormwater Floodplain Mgmt
1 Building Depreciation	\$722,623	\$1,087,560	\$0	\$913,912	\$120,691	\$37,357	\$0	\$126,441	\$26,127	\$0
2 Equipment Depreciation	301,545	315,547	9,124	22,125	48,681	707	49,556	1,120	66,992	0
3 Annual County Audit	6,864	4,456	2,534	3,062	1,106	1,163	1,355	188	674	112
4 County Administrative Office	135,954	88,260	50,187	60,642	21,904	23,029	26,847	3,731	13,345	2,213
5 Contracts & Purchasing	26,315	38,188	45,569	48,778	13,478	16,366	16,687	6,739	34,658	3,209
6 Fleet Administration	104,484	639,346	27,935	40,543	94,433	38	25,023	0	120,118	1,291
7 Human Resources	315,809	210,981	155,250	188,424	90,231	19,904	98,193	15,923	35,827	3,981
8 Civil Rights Office	43,549	29,094	21,409	25,983	12,443	2,745	13,541	2,196	4,940	549
9 Information Technology	542,705	1,622,413	222,474	1,157,135	720,534	103,721	320,688	228,609	90,713	5,628
10 Facilities	1,280,104	1,099,511	103,896	200,305	578,999	199,034	(3,196)	222,423	861,342	0
11 Auditor-Controller	264,509	184,213	131,245	200,391	65,353	30,746	73,553	12,843	34,137	4,242
12 Treasurer-Tax Collector	6,067	12,676	12,302	72,172	3,751	2,147	3,362	1,585	4,402	413
13 County Counsel	0	425,193	0	61,944	41,208	104,633	420,285	1,527	47,166	12,516
14 Risk Management	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	3,750,529	5,757,441	781,926	2,995,417	1,812,811	541,589	1,045,894	623,325	1,340,441	34,154
Less: Prior Year Allocations	4,218,537	3,983,769	776,388	2,912,510	1,056,120	685,295	756,374	2,633,037	921,199	6,062
Carry-Forward	(468,008)	1,773,672	5,538	82,907	756,691	(143,706)	289,519	(2,009,712)	419,243	28,092
Proposed Costs	\$3,282,520	\$7,531,113	\$787,465	\$3,078,324	\$2,569,502	\$397,883	\$1,335,413	\$(1,386,387)	\$1,759,684	\$62,246

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Summary Schedule

Department	Primary Health Care	Emergency Medical Services	Environmental Health	Public Guardian/Administrator	Children's Medical Services	Public Health	Health Administration	Animal Services	Veteran's Affairs Office	Social Services
1 Building Depreciation	\$247,616	\$4,956	\$8,709	\$7,156	\$0	\$14,162	\$490,924	\$80,440	\$0	\$77,920
2 Equipment Depreciation	30,373	2,920	62,696	10,923	0	24,804	16,114	7,845	1,170	0
3 Annual County Audit	5,722	416	1,421	195	444	4,244	1,506	410	189	14,128
4 County Administrative Office	113,331	8,240	28,144	3,853	8,793	84,052	29,819	8,118	3,753	279,827
5 Contracts & Purchasing	139,596	6,739	25,673	6,739	4,814	71,242	39,472	17,650	3,851	60,973
6 Fleet Administration	1,035	0	53,495	2,147	326	25,863	10,318	23,928	895	80,957
7 Human Resources	224,350	10,615	66,346	17,914	24,714	159,563	72,981	32,510	10,615	1,027,041
8 Civil Rights Office	30,937	1,464	9,149	2,470	3,408	22,003	10,064	4,483	1,464	141,627
9 Information Technology	1,730,409	101,321	256,959	63,824	125,725	852,302	825,521	145,977	36,648	5,985,513
10 Facilities	72,997	31,636	68,758	40,868	2,982	330,768	86,591	21,358	98,370	235,608
11 Auditor-Controller	234,473	14,096	61,586	137,083	19,773	157,403	64,034	29,866	8,943	930,133
12 Treasurer-Tax Collector	26,077	1,716	4,563	81,888	816	10,680	4,116	5,354	656	147,539
13 County Counsel	38,166	12,847	167,573	290,021	0	15,478	116,183	50,857	188	905,565
14 Risk Management	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	2,895,084	196,965	815,073	665,080	191,795	1,772,566	1,767,642	428,795	166,743	9,886,831
Less: Prior Year Allocations	3,228,484	218,112	907,276	795,752	378,610	1,238,594	1,314,151	394,530	114,193	9,159,241
Carry-Forward	(333,400)	(21,146)	(92,203)	(130,672)	(186,815)	533,972	453,492	34,264	52,550	727,590
Proposed Costs	\$2,561,684	\$175,819	\$722,870	\$534,407	\$4,980	\$2,306,539	\$2,221,134	\$463,059	\$219,294	\$10,614,422

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Summary Schedule

Department	Area Agency on Aging	Agricultural Cooperative Extension	Roads & Bridges	County Library	IHSS PA- Administra tion	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	\$628,111	\$0
2 Equipment Depreciation	0	11,657	0	0	0	0	0	0	0	0
3 Annual County Audit	489	41	4,801	1,158	113	5	56	429	14,124	90
4 County Administrative Office	9,686	814	95,091	22,929	2,242	97	1,103	8,502	279,731	1,774
5 Contracts & Purchasing	6,097	0	146,335	22,464	963	0	4,493	321	92,101	963
6 Fleet Administration	0	13,845	580,155	20,901	0	0	0	0	88,526	0
7 Human Resources	2,654	3,981	126,629	74,573	9,288	0	1,327	13,269	493,210	0
8 Civil Rights Office	366	549	17,462	10,283	1,281	0	183	1,830	68,013	0
9 Information Technology	3,752	11,638	106,038	385,902	13,132	0	170	8,485	108,287	0
10 Facilities	0	26,430	312,154	538,792	0	(3)	0	(16)	130,453	352
11 Auditor-Controller	10,803	2,582	165,489	69,680	6,456	422	2,426	49,804	478,463	1,539
12 Treasurer-Tax Collector	1,266	47	20,376	10,802	216	225	609	24,042	17,544	94
13 County Counsel	0	0	170,252	22,829	0	517	0	(2,265)	123,859	0
14 Risk Management	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	35,113	71,584	1,744,783	1,459,165	33,690	1,262	10,367	104,401	2,522,423	4,811
Less: Prior Year Allocations	29,397	71,885	848,340	827,953	20,157	560	15,124	87,795	2,578,652	5,821
Carry-Forward	5,715	(302)	896,442	631,212	13,533	703	(4,758)	16,606	(56,229)	(1,010)
Proposed Costs	\$40,828	\$71,282	\$2,641,225	\$2,090,377	\$47,224	\$1,965	\$5,609	\$121,007	\$2,466,194	\$3,801

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Summary Schedule

Department	NGEN Operations & Maintenance	Emergency Communicati ons	Pension Unfunded Liability	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)
1 Building Depreciation	\$0	\$73,459	\$0	\$30,993	\$0	\$9,198	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Annual County Audit	113	1,176	23	5,100	123	0	379	1,972	1,199	591
4 County Administrative Office	2,244	23,285	463	71,830	2,442	623,403	7,502	39,062	23,753	11,713
5 Contracts & Purchasing	0	8,985	0	89,213	65,145	380,600	6,418	62,898	1,284	4,493
6 Fleet Administration	0	229	0	11,581	0	6,270	101	58,382	0	0
7 Human Resources	0	75,635	0	45,116	0	1,616,449	0	7,962	0	0
8 Civil Rights Office	0	10,430	0	6,221	0	222,905	0	1,098	0	0
9 Information Technology	159,523	44,069	0	143,982	0	240,641	0	94,418	0	0
10 Facilities	0	58,969	0	183,471	119,651	(8,485)	3,863	12,189	0	0
11 Auditor-Controller	1,764	56,676	379	95,870	8,624	1,378,269	8,775	50,603	19,536	11,538
12 Treasurer-Tax Collector	0	1,857	9	11,828	4,370	82,939	1,875	10,492	563	1,519
13 County Counsel	0	42,030	0	(21,869)	2,191	(46,749)	1,057	(7,184)	(254,164)	0
14 Risk Management	0	0	0	0	0	0	0	0	240,461	211,750
Total Current Allocations	163,645	396,798	875	673,336	202,546	4,505,438	29,969	331,893	32,632	241,604
Less: Prior Year Allocations	214,797	412,796	0	773,011	83,384	4,721,857	39,599	252,939	211,662	146,554
Carry-Forward	(51,151)	(15,997)	0	(99,674)	119,162	(216,419)	(9,629)	78,953	(179,030)	95,050
Proposed Costs	\$112,494	\$380,801	\$875	\$573,662	\$321,709	\$4,289,019	\$20,340	\$410,846	\$(146,399)	\$336,654

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Department	Benefits Programs Fund (ISF)	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	\$0	\$159,719	\$0	\$474,764	\$10,099,980
2 Equipment Depreciation	0	0	0	0	0	0	0	1,153,450
3 Annual County Audit	634	46	2	0	0	1,422	0	94,133
4 County Administrative Office	12,549	26,522	40	0	0	28,166	0	2,504,263
5 Contracts & Purchasing	2,888	4,028	10,590	0	0	29,845	0	1,693,301
6 Fleet Administration	0	0	0	0	0	15,262	0	2,163,012
7 Human Resources	62,218	6,720	0	0	0	6,635	0	5,857,349
8 Civil Rights Office	0	0	0	0	0	915	0	798,209
9 Information Technology	0	22,225	0	0	0	18,984	0	19,377,959
10 Facilities	0	0	0	0	780,759	90,583	1,734,419	11,249,346
11 Auditor-Controller	12,224	34,883	405	0	0	36,566	0	5,898,521
12 Treasurer-Tax Collector	1,457	9	244	0	494,594	41,177	0	1,662,542
13 County Counsel	0	0	0	(3,310)	0	(25,956)	0	3,392,970
14 Risk Management	0	0	0	0	0	0	0	452,210
Total Current Allocations	91,970	94,433	11,281	(3,310)	1,435,072	243,599	2,209,183	66,397,247
Less: Prior Year Allocations	160,050	430	10,442	1,155	2,216,574	216,446	634,749	62,083,810
Carry-Forward	(68,080)	94,003	839	(4,465)	(781,502)	27,152	1,574,434	4,272,720
Proposed Costs	\$23,890	\$188,436	\$12,120	\$(7,776)	\$653,570	\$270,751	\$3,783,617	\$70,669,967