



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

**County of Monterey
Salinas, California**

**Date:
Filing Ref:**

**May 5, 2025
MOT26**

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 **2025-26**. 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 the **Summary Schedule** (attached) are formally approved as actual costs for fiscal year **2023-24**, and as estimated costs for fiscal year **2025-26** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2025**, 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 2025-26 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF MONTEREY

**MALIA M. COHEN
CALIFORNIA STATE CONTROLLER**

BY Original signed by

Rupa Shah, CPA

Name
Auditor-Controller

Title
05-06-2025

Date

BY Original signed by

SANDEEP SINGH
Manager
Local Government Policy Section
Local Govt Programs and Services Division
05-07-2025

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 2025-2026

FY 2023-24 Actuals
 12/23/2024

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	\$133,093	\$69,982	\$0	\$5,046	\$0	\$5,363	\$0	\$0	\$0	\$115,177
2 Equipment Depreciation	0	31,973	0	1,893	0	0	0	0	3,619	4,080
3 Annual County Audit	387	560	21	4	72	24	131	459	71	706
4 County Administrative Office	6,791	9,837	10,589	75	8,298	421	2,304	8,057	1,239	12,405
5 Contracts & Purchasing	7,392	11,236	0	1,183	2,661	591	1,774	2,957	5,618	4,731
6 Fleet Administration	378	9,880	0	0	169	2,324	0	0	0	5,089
7 Human Resources	26,822	12,705	0	0	5,647	2,823	1,412	2,823	0	60,420
8 Civil Rights Office	4,525	2,143	0	0	953	476	238	476	0	10,193
9 Information Technology	113,627	427,107	0	0	7,924	3,962	1,981	9,239	0	383,174
10 Facilities	308,962	99,087	0	78,698	0	0	(94)	2,375	0	212,922
11 Auditor-Controller	23,105	19,275	899	239	115,188	2,258	3,397	10,366	2,559	39,485
12 Treasurer-Tax Collector	2,663	2,060	285	88	450,419	351	230	460	690	17,095
13 County Counsel	239,955	126,507	1,913	0	22,375	0	24,107	16,515	3,990	18,622
14 Risk Management	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	867,699	822,354	13,706	87,226	613,706	18,594	35,480	53,728	17,786	884,100
Less: Two Years Prior Allocations	720,500	597,491	14,414	3,747	27,151	12,632	0	45,152	30,781	711,046
Carry-Forward	147,199	224,863	(708)	83,479	586,555	5,962	0	8,576	(12,995)	173,054
Proposed Costs	\$1,014,898	\$1,047,217	\$12,999	\$170,706	\$1,200,261	\$24,555	\$35,480	\$62,305	\$4,791	\$1,057,155

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Department	Clerk/Record er	Grand Jury	Enterprise Risk	Assessment Appeals Board	Clerk of the Board	Elections	District Attorney	Child Support Services	Public Defender	Coroner & Investigation
1 Building Depreciation	\$77,228	\$118,160	\$0	\$0	\$13,099	\$171,225	\$3,424,165	\$404	\$387,252	\$0
2 Equipment Depreciation	14,691	0	0	0	0	17,385	76,649	0	0	46,559
3 Annual County Audit	267	16	5	0	93	533	3,408	1,021	1,572	902
4 County Administrative Office	4,684	277	83	0	1,641	9,356	59,860	17,930	27,611	15,849
5 Contracts & Purchasing	9,462	1,183	296	0	3,548	14,193	15,375	7,096	10,644	11,531
6 Fleet Administration	0	0	0	0	0	5,369	72,901	7,430	10,083	0
7 Human Resources	21,175	0	0	0	7,058	14,117	191,990	105,136	77,474	39,527
8 Civil Rights Office	3,572	0	0	0	1,191	2,382	32,389	17,737	13,070	6,668
9 Information Technology	145,491	0	0	0	28,638	232,935	834,512	528,222	355,512	55,579
10 Facilities	197,811	11,798	0	0	40,391	588,463	522,757	9,870	832,871	89
11 Auditor-Controller	17,301	5,351	167	0	5,667	22,889	155,839	68,741	80,650	38,070
12 Treasurer-Tax Collector	9,071	2,739	44	0	430	3,966	7,593	3,495	10,738	2,827
13 County Counsel	21,131	(46)	0	25,156	51,974	26,900	25,608	317	29,699	0
14 Risk Management	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	521,885	139,479	593	25,156	153,732	1,109,711	5,423,046	767,398	1,837,175	217,602
Less: Two Years Prior Allocations	413,485	150,480	1,576	35,572	206,055	857,599	5,119,801	788,693	1,501,136	209,532
Carry-Forward	108,400	(11,001)	(983)	(10,416)	(52,323)	252,112	303,245	(21,295)	336,039	8,070
Proposed Costs	\$630,285	\$128,477	\$(389)	\$14,739	\$101,409	\$1,361,823	\$5,726,291	\$746,103	\$2,173,215	\$225,673

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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	\$915,074	\$2,902,384	\$0	\$2,309,613	\$127,459	\$41,075	\$0	\$70,538	\$24,512	\$0
2 Equipment Depreciation	344,105	318,145	37,046	36,241	49,476	46,737	30,952	1,122	102,013	0
3 Annual County Audit	7,522	4,617	2,657	3,128	1,155	892	1,435	223	724	148
4 County Administrative Office	132,114	81,096	46,670	54,947	20,292	15,667	25,198	3,920	12,724	2,592
5 Contracts & Purchasing	23,654	41,099	48,491	50,561	11,827	17,149	11,236	4,731	34,594	2,661
6 Fleet Administration	50,986	651,459	33,176	40,465	113,578	422	27,628	0	166,707	1,305
7 Human Resources	352,923	232,929	163,756	211,754	98,818	21,175	107,289	14,117	47,998	4,235
8 Civil Rights Office	59,539	39,295	27,626	35,723	16,671	3,572	18,100	2,382	8,097	714
9 Information Technology	595,618	1,423,566	242,874	1,100,587	476,159	98,814	363,437	120,407	103,340	5,943
10 Facilities	2,196,318	829,722	47,858	228,421	100,024	4,333	661,141	2,270	611,627	0
11 Auditor-Controller	294,986	201,471	142,335	228,835	70,361	32,640	79,327	12,926	43,562	5,539
12 Treasurer-Tax Collector	6,202	11,842	14,025	59,633	4,470	4,120	3,851	1,622	5,643	592
13 County Counsel	2,463	505,274	0	245,801	40,965	48,960	368,060	9,847	62,975	11,375
14 Risk Management	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	4,981,504	7,242,899	806,515	4,605,710	1,131,256	335,558	1,697,653	244,104	1,224,517	35,103
Less: Two Years Prior Allocations	4,415,082	4,311,085	724,325	2,993,963	1,136,236	701,586	702,120	1,054,090	785,643	43,630
Carry-Forward	566,422	2,931,814	82,190	1,611,747	(4,980)	(366,028)	995,533	(809,986)	438,874	(8,527)
Proposed Costs	\$5,547,926	\$10,174,712	\$888,705	\$6,217,456	\$1,126,276	\$(30,470)	\$2,693,186	\$(565,882)	\$1,663,391	\$26,577

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Summary Schedule

Department	Primary Health Care	Emergency Medical Services	Environment al Health	Public Guardian/Ad ministrato r	Children's Medical Services	Public Health	Health Administra tion	Hitchcock Road Animal Services	Veteran's Affairs Office	Social Services
1 Building Depreciation	\$236,368	\$0	\$0	\$6,863	\$0	\$5,954	\$536,149	\$80,550	\$27,151	\$213,098
2 Equipment Depreciation	45,404	10,958	62,054	12,603	23	26,146	19,190	27,946	1,171	7,231
3 Annual County Audit	5,309	480	1,497	206	472	4,017	1,473	444	190	13,913
4 County Administrative Office	93,246	8,429	26,286	3,614	8,298	70,553	25,872	7,790	3,341	244,370
5 Contracts & Purchasing	54,109	6,505	27,794	5,027	4,731	69,485	27,202	18,332	4,435	56,770
6 Fleet Administration	1,072	0	40,861	5,751	659	21,893	6,774	30,735	3,107	114,018
7 Human Resources	397,744	9,882	79,055	16,234	29,751	185,426	98,536	35,998	14,117	1,112,414
8 Civil Rights Office	67,100	1,667	13,337	2,739	5,019	31,282	16,623	6,073	2,382	187,666
9 Information Technology	2,176,803	65,698	339,379	77,376	148,976	1,068,576	637,048	136,070	58,560	6,044,002
10 Facilities	231,732	78,957	8,851	106,473	6,197	315,153	204,083	55,803	146,128	490,125
11 Auditor-Controller	291,170	16,684	71,246	34,435	22,926	170,216	77,135	33,789	11,435	1,050,660
12 Treasurer-Tax Collector	15,736	2,082	4,491	12,951	1,063	10,858	5,073	5,818	1,140	180,579
13 County Counsel	80,622	148,870	73,418	42,396	0	24,232	147,962	78,036	805	1,085,878
14 Risk Management	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	3,696,416	350,212	748,267	326,666	228,116	2,003,791	1,803,122	517,385	273,960	10,800,723
Less: Two Years Prior Allocations	3,236,678	164,138	746,894	855,783	310,208	1,513,266	1,587,171	362,105	206,740	9,757,670
Carry-Forward	459,738	186,074	1,373	(529,117)	(82,092)	490,525	215,951	155,280	67,220	1,043,053
Proposed Costs	\$4,156,154	\$536,286	\$749,641	\$(202,451)	\$146,025	\$2,494,315	\$2,019,072	\$672,664	\$341,181	\$11,843,776

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FY 2023-24 Actuals
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Summary Schedule

Department	Area Agency on Aging	Agricultural Cooperative Extension	Roads & Bridges	County Library	IHSS PA- Administratio n	Fish & Game Propagation	Community Action Partnership	Workforce Development Board	Behavioral Health	Homeland Security Grant
1 Building Depreciation	\$0	\$0	\$0	\$279,236	\$0	\$0	\$0	\$0	\$244,143	\$0
2 Equipment Depreciation	0	13,413	0	0	0	0	0	0	0	0
3 Annual County Audit	622	46	5,434	985	117	4	55	425	15,105	105
4 County Administrative Office	10,929	810	95,452	17,298	2,049	69	971	7,473	265,304	1,841
5 Contracts & Purchasing	7,392	296	177,703	20,993	887	0	4,140	4,435	68,893	1,183
6 Fleet Administration	0	5,528	584,448	27,887	0	0	0	384	72,423	0
7 Human Resources	4,235	4,235	144,600	87,807	8,470	0	1,412	16,940	548,245	0
8 Civil Rights Office	714	714	24,394	14,813	1,429	0	238	2,858	92,490	0
9 Information Technology	5,943	16,559	13,460	183,071	11,886	0	205	37,216	98,214	0
10 Facilities	0	9,781	136,889	204,616	0	0	0	51	58,198	0
11 Auditor-Controller	16,316	2,842	214,892	72,954	6,190	314	2,787	52,295	540,484	2,048
12 Treasurer-Tax Collector	1,753	131	30,263	9,945	296	131	646	20,292	20,479	77
13 County Counsel	0	0	151,145	33,336	0	0	0	717	259,547	0
14 Risk Management	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	47,905	54,356	1,578,680	952,943	31,323	518	10,454	143,087	2,283,525	5,254
Less: Two Years Prior Allocations	32,616	27,298	1,602,879	861,622	33,785	5,066	19,683	93,200	2,615,722	14,427
Carry-Forward	15,289	27,058	(24,199)	91,321	(2,462)	(4,548)	(9,229)	49,887	(332,197)	(9,173)
Proposed Costs	\$63,194	\$81,414	\$1,554,481	\$1,044,264	\$28,861	\$(4,030)	\$1,224	\$192,975	\$1,951,328	\$(3,919)

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Department	NGEN Operations & Maintenance	Emergency Communicati ons	Pension Unfunded Liability	Water Resources Agency	Facilities Master Plan Projects	IT Capital Projects	Natividad Medical Center	Parks Lake & Resort Operations	Laguna Seca Track	General Liability Insurance (ISF)
1 Building Depreciation	\$0	\$65,255	\$0	\$30,094	\$0	\$0	\$9,211	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Annual County Audit	117	1,317	28	5,480	21	0	(0)	319	2,259	1,301
4 County Administrative Office	2,052	23,133	489	67,081	367	0	604,109	5,605	39,674	22,847
5 Contracts & Purchasing	591	12,714	0	81,903	40,804	1,478	385,697	11,236	65,936	1,183
6 Fleet Administration	0	200	0	22,618	0	0	14,412	0	75,126	0
7 Human Resources	0	83,290	0	52,233	0	0	1,790,619	0	8,470	0
8 Civil Rights Office	0	14,051	0	8,812	0	0	302,080	0	1,429	0
9 Information Technology	70,256	5,620	0	16,407	21,292	0	(130,439)	0	24,602	0
10 Facilities	0	86,664	0	365,312	433,672	0	10,947	40,222	12,828	0
11 Auditor-Controller	2,144	62,875	527	119,545	7,773	0	1,547,836	10,097	69,247	25,030
12 Treasurer-Tax Collector	11	2,323	11	15,351	3,999	0	95,052	2,323	13,163	745
13 County Counsel	0	30,200	0	(5,643)	(140)	0	(27,998)	72	(4,590)	(112,370)
14 Risk Management	0	0	0	0	0	0	0	0	0	392,991
Total Current Allocations	75,171	387,641	1,055	779,194	507,788	1,478	4,601,524	69,874	308,143	331,727
Less: Two Years Prior Allocations	28,331	547,367	0	1,266,204	261,827	0	4,800,422	35,039	280,189	218,387
Carry-Forward	46,840	(159,726)	0	(487,010)	245,961	0	(198,898)	34,835	27,954	113,340
Proposed Costs	\$122,011	\$227,916	\$1,055	\$292,183	\$753,749	\$1,478	\$4,402,626	\$104,709	\$336,097	\$445,068

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Department	Workmens' Compensation (ISF)	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	\$0	\$157,581	\$229,579	\$112,354	\$13,144,436
2 Equipment Depreciation	0	0	0	0	0	0	2,738	0	1,391,562
3 Annual County Audit	707	629	335	1	0	0	1,504	0	97,670
4 County Administrative Office	12,426	11,055	53,401	19	0	0	26,425	0	2,355,203
5 Contracts & Purchasing	4,140	2,661	141,573	6,801	0	0	33,412	0	1,707,916
6 Fleet Administration	0	0	16	0	0	0	5,618	0	2,232,877
7 Human Resources	0	48,708	19,430	0	0	0	5,647	0	6,627,623
8 Civil Rights Office	0	0	0	0	0	0	953	0	1,106,594
9 Information Technology	0	0	22,684	0	0	0	46,770	0	18,854,885
10 Facilities	0	0	0	0	0	815,292	139,357	173,989	11,719,037
11 Auditor-Controller	15,660	14,504	240,967	587	0	0	48,097	0	6,579,139
12 Treasurer-Tax Collector	1,512	1,654	469	307	0	220,293	16,383	0	1,324,643
13 County Counsel	0	0	0	0	(17,791)	0	3,665	0	3,922,812
14 Risk Management	342,627	0	0	0	0	0	0	0	735,618
Total Current Allocations	377,072	79,212	478,875	7,714	(17,791)	1,193,166	560,147	286,343	71,800,015
Less: Two Years Prior Allocations	246,390	170,652	18,724	14,670	(686)	927,689	647,798	617,802	62,442,361
Carry-Forward	130,682	(91,440)	460,151	(6,956)	(17,105)	265,477	(87,651)	(331,459)	9,319,643
Proposed Costs	\$507,754	\$(12,229)	\$939,026	\$759	\$(34,895)	\$1,458,643	\$472,496	\$(45,117)	\$81,119,658