

County of Monterey, California



COUNTYWIDE COST ALLOCATION PLAN

For Use in Fiscal Year ending June 30, 2022

Based on actual costs for Fiscal Year 2019-2020



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CERTIFICATION OF COST ALLOCATION PLAN

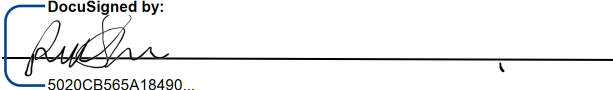
This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

All costs included in this proposal to establish cost allocations or billings for fiscal year 2021/2022 are allowable in accordance with the requirements of 2 CFR Part 200, "*Cost Principles for State and Local Governments*" and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

All costs included in this proposal are properly allocable to federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated, in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct:

Government Unit: County of Monterey

Signature:  5020CB565A18490...

Name of Official: Rupa Shah, CPA

Title: Auditor-Controller

Date of Execution: 12/29/2020 | 12:39 PM PST

COUNTY OF MONTEREY

Residents of Monterey County

BOARD OF SUPERVISORS

DISTRICT 1	DISTRICT 2	DISTRICT 3	DISTRICT 4	DISTRICT 5
Luis A. Alejo	John M. Phillips	Chris Lopez	Jane Parker	Mary Adams

COUNTY ELECTED OFFICIALS

ASSESSOR-COUNTY CLERK-RECORDER Steve Vagnini
AUDITOR-CONTROLLER Rupa Shah, CPA
DISTRICT ATTORNEY Jeannine Pacioni
SHERIFF-CORONER Steve Bernal
TREASURER-TAX COLLECTOR Mary Zeeb

COUNTY ADMINISTRATIVE OFFICE Charles J. McKee, CAO
WATER RESOURCES AGENCY Board of Directors
WATER RESOURCES AGENCY Brent Buche
NATIVIDAD MEDICAL CENTER Board of Trustees
NATIVIDAD MEDICAL CENTER Dr. Gary Gray, CEO

COUNTY COUNSEL Les J. Girard
CIVIL RIGHTS OFFICE Juan P. Rodriguez
PROBATION* Todd Keating
PUBLIC DEFENDER Susan E. Chapman

AGRICULTURAL COMMISSIONER Henry S. Gonzales	CHILD SUPPORT SERVICES Darryl McGowan	CLERK OF THE BOARD Valerie Ralph	COOPERATIVE EXTENSION Maria de la Fuente
ELECTIONS Claudio E. Valenzuela	EMERGENCY COMMUNICATIONS Lee Ann Magoski	HEALTH SERVICES-PUBLIC ADMINISTRATOR Elsa M. Jimenez	HOUSING AND COMMUNITY DEVELOPMENT Carl P. Holm
HUMAN RESOURCES Irma Ramirez-Bough	INFORMATION TECHNOLOGY Eric A. Chatham	LIBRARY Hillary Theyer	MILITARY & VETERANS AFFAIRS Jason Cameron
PUBLIC WORKS, FACILITIES, AND PARKS Randy Ishii	SOCIAL SERVICES Lori Medina		

*appointed by Superior Court

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FY 2021-2022 - SIGNIFICANT CHANGES

Monterey County

The most significant changes implemented since the last State Controller's Office approved cost plan are as follows:

- 1) Due to the COVID-19 pandemic, a new reporting code was created to properly segregate and account for these costs. COVID-19 expenditures are excluded from the COWCAP.
- 2) Laguna Seca Track is now treated as an Enterprise Fund 453 and is no longer housed under the General Fund. Laguna Seca Track continues to be treated as an operating department in the COWCAP.
- 3) The Emergency Communications operating departments is now under Fund 028 and will continue to be treated as an operating department in the COWCAP.
- 4) The former Economic Development Administration operating department was renamed as Housing and Economic Development Administration.
- 5) The former Sheriff's Correctional Division operating department was renamed as Jail Operations and Administration.
- 6) The former Coroner operating department was renamed as Coroner & Investigation.
- 7) The former Military & Veterans' Services operating department was renamed as Veterans' Affairs Office.
- 8) New unit Rifle Range was added to the list of operating departments.
- 9) The Office for Employment Training program was eliminated.
- 10) The Produce Inspection program was eliminated.
- 11) The Architectural Services operating department was eliminated.
- 12) The NGEN Radio Project operating department was eliminated.
- 13) The Successor Agency is no longer active and was combined with All Others.
- 14) The Courier and Mail units were moved from Facilities Management central service department to the County Administrative Office central service.

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Department	Board of Supervisors	Office of Emergency Services	Office of Community Engagement & Strategic	Auxiliary Services	Rifle Range	Housing & Economic Dev Admin	Assessor	Clerk/Recorder	Grand Jury	Enterprise Risk
1 Building Depreciation	\$95,393	\$80,034	\$0	\$0	\$0	\$0	\$111,597	\$73,649	\$118,114	\$0
2 Equipment Depreciation	0	8,958	0	1,263	0	0	1,387	21,432	0	0
3 Annual County Audit	394	120	99	3	21	970	710	304	19	66
4 County Administrative Office	17,637	7,643	1,801	58	1,073	28,597	22,435	20,140	346	1,205
5 Contracts & Purchasing	6,136	8,591	1,227	818	0	21,272	8,181	14,727	1,636	818
6 Fleet Administration	46	1,565	344	0	600	87	3,241	56	0	0
7 Human Resources	20,185	5,607	1,121	0	2,243	4,486	47,099	19,064	0	0
8 Civil Rights Office	3,807	1,058	212	0	423	846	8,884	3,596	0	0
9 Information Technology	116,334	247,351	6,550	0	0	31,817	264,722	132,868	777	0
10 Facilities & Facilities Maintenance Proj	223,529	33,144	0	0	0	(6,013)	162,435	162,435	13,146	0
11 Auditor-Controller	20,716	6,955	2,863	66	1,885	21,496	38,346	17,908	4,873	1,381
12 Treasurer-Tax Collector	3,380	1,816	640	15	313	3,580	2,151	2,186	3,841	313
13 County Counsel	159,306	21,044	0	0	0	27,639	88,619	18,973	3,447	0
14 Risk Management	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	666,864	423,884	14,858	2,224	6,558	134,776	759,808	487,337	146,199	3,782
Less: Prior Year Allocations	575,622	238,063	14,445	1,718	0	(60,105)	609,509	397,351	12,004	1,531
Carry-Forward	91,242	185,821	413	506	0	194,881	150,299	89,986	134,195	2,251
Proposed Costs	\$758,105	\$609,706	\$15,270	\$2,730	\$6,558	\$329,658	\$910,107	\$577,323	\$280,394	\$6,033

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Department	Assessment Appeals Board	Clerk of the Board	Elections	Emergency Communications	District Attorney	Child Support Services	Public Defender	Coroner & Investigation	Jail Operations & Administration	Sheriff
1 Building Depreciation	\$0	\$10,521	\$39,057	\$96,626	\$3,292,422	\$0	\$358,953	\$0	\$306,384	\$861,778
2 Equipment Depreciation	0	3,786	1,247	112,054	60,977	0	0	27,793	74,781	747,986
3 Annual County Audit	0	91	528	1,350	3,246	1,257	1,626	822	7,314	4,443
4 County Administrative Office	0	7,232	16,982	30,582	122,489	35,921	42,932	15,380	135,338	104,153
5 Contracts & Purchasing	0	2,864	18,408	14,318	19,636	16,772	19,226	20,045	42,135	47,453
6 Fleet Administration	0	0	992	627	24,221	2,895	1,091	0	217,043	0
7 Human Resources	0	4,486	12,336	68,406	164,848	97,339	61,117	28,035	268,018	183,912
8 Civil Rights Office	0	846	2,327	12,903	31,094	18,360	11,528	5,288	50,554	34,690
9 Information Technology	0	39,117	225,675	87,763	835,622	501,411	305,257	26,707	491,144	1,213,006
10 Facilities & Facilities Maintenance Proj	0	27,470	488,646	39,317	182,642	0	633,926	8,001	1,450,029	309,881
11 Auditor-Controller	0	4,634	20,796	61,291	146,720	77,240	76,490	33,039	264,490	183,009
12 Treasurer-Tax Collector	0	654	5,211	3,901	8,516	5,538	16,240	4,816	9,365	18,715
13 County Counsel	17,625	51,153	42,620	45,507	12,800	5,627	15,897	105	0	266,346
14 Risk Management	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	17,625	152,852	874,824	574,643	4,905,233	762,360	1,544,284	170,031	3,316,595	3,975,371
Less: Prior Year Allocations	11,054	124,009	621,253	659,909	1,617,983	331,423	1,329,827	92,092	3,212,013	4,292,407
Carry-Forward	6,571	28,843	253,571	(85,266)	3,287,250	430,937	214,457	77,939	104,582	(317,036)
Proposed Costs	\$24,197	\$181,696	\$1,128,395	\$489,376	\$8,192,483	\$1,193,298	\$1,758,741	\$247,970	\$3,421,176	\$3,658,336

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Department	Juvenile Hall	Probation	Agricultural Commissioner	Building Services	Planning	Resource Management Agency	Environment al Services	Primary Health Care	Emergency Medical Services	Environment al Health
1 Building Depreciation	\$0	\$910,937	\$128,075	\$0	\$0	\$414,000	\$0	\$12,304	\$4,962	\$6,528
2 Equipment Depreciation	32,565	18,184	72,721	40,985	0	785	1,509	32,402	5,599	37,154
3 Annual County Audit	2,513	3,222	1,346	792	502	551	188	6,184	510	1,523
4 County Administrative Office	55,533	81,052	30,533	20,977	59,737	15,762	3,424	179,087	15,091	41,839
5 Contracts & Purchasing	41,316	60,543	24,544	11,454	9,409	15,545	4,091	145,630	13,499	46,225
6 Fleet Administration	11,419	8,815	32,010	9,229	1,782	3,029	554	0	3	12,611
7 Human Resources	139,055	163,726	74,013	53,828	14,578	34,764	6,728	303,062	6,728	71,771
8 Civil Rights Office	26,229	30,882	13,961	10,153	2,750	6,557	1,269	57,164	1,269	13,538
9 Information Technology	256,479	778,460	450,418	191,945	97,069	1,038,835	45,414	1,585,547	90,563	319,257
10 Facilities & Facilities Maintenance Proj	23,772	362,986	43,179	0	0	825,035	0	150,729	66,222	44,876
11 Auditor-Controller	133,255	206,831	68,738	45,483	19,477	29,735	7,539	296,488	14,699	74,759
12 Treasurer-Tax Collector	17,940	133,188	7,532	3,531	3,363	2,471	938	35,045	2,918	10,881
13 County Counsel	0	48,320	34,472	0	115,058	354,375	0	17,425	22,995	81,737
14 Risk Management	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	740,077	2,807,146	981,542	388,378	323,725	2,741,444	71,654	2,821,068	245,058	762,699
Less: Prior Year Allocations	636,150	2,233,120	769,552	310,319	321,581	2,508,892	38,227	1,390,678	214,211	524,198
Carry-Forward	103,927	574,026	211,990	78,059	2,144	232,552	33,427	1,430,390	30,847	238,501
Proposed Costs	\$844,003	\$3,381,171	\$1,193,533	\$466,437	\$325,870	\$2,973,996	\$105,080	\$4,251,457	\$275,906	\$1,001,200

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Department	Public Guardian/Administrator	Children's Medical Services	Public Health	Health Administration	Animal Services	Veteran's Affairs Office	Social Services	Area Agency on Aging	Agricultural Cooperative Extension	Parks Operations
1 Building Depreciation	\$7,165	\$10,869	\$3,313	\$491,600	\$80,550	\$3,012	\$72,690	\$0	\$0	\$113,899
2 Equipment Depreciation	1,674	0	17,516	11,772	38,043	1,171	0	0	2,719	50,994
3 Annual County Audit	195	581	2,565	948	298	250	13,923	343	50	646
4 County Administrative Office	7,465	28,180	58,938	24,757	8,467	12,113	304,346	6,265	6,376	14,870
5 Contracts & Purchasing	8,181	7,363	77,315	36,408	22,090	3,682	80,178	6,136	818	53,998
6 Fleet Administration	532	652	6,397	2,464	3,481	3,345	37,395	0	3,307	65,292
7 Human Resources	11,214	23,101	102,497	48,221	19,625	11,214	878,067	2,243	2,243	28,035
8 Civil Rights Office	2,115	4,357	19,333	9,096	3,702	2,115	165,623	423	423	5,288
9 Information Technology	57,399	141,285	546,664	408,078	87,606	61,411	4,866,841	0	36,521	82,646
10 Facilities & Facilities Maintenance Proj	89,900	145,024	74,441	73,529	36,049	0	400,297	0	2,585	546,284
11 Auditor-Controller	88,125	22,497	112,256	46,906	21,801	11,615	717,245	8,469	2,165	45,897
12 Treasurer-Tax Collector	66,386	1,191	15,742	5,925	5,572	1,563	31,303	1,712	179	17,768
13 County Counsel	314,990	0	0	188,067	37,213	335	806,139	0	0	18,058
14 Risk Management	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	655,343	385,100	1,036,977	1,347,771	364,495	111,827	8,374,048	25,592	57,385	1,043,675
Less: Prior Year Allocations	523,474	347,511	540,376	962,234	263,959	104,866	4,205,300	30,995	38,842	589,571
Carry-Forward	131,869	37,589	496,601	385,537	100,536	6,961	4,168,748	(5,403)	18,543	454,104
Proposed Costs	\$787,212	\$422,689	\$1,533,578	\$1,733,308	\$465,030	\$118,788	\$12,542,797	\$20,188	\$75,928	\$1,497,780

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Department	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	NGEN Operations & Maintenance
1 Building Depreciation	\$0	\$0	\$294,991	\$0	\$0	\$0	\$0	\$526,184	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Annual County Audit	1,435	1,963	1,227	124	4	67	509	14,776	96	146
4 County Administrative Office	45,674	41,319	25,401	2,311	74	1,224	14,777	311,468	1,759	2,659
5 Contracts & Purchasing	49,089	64,225	30,681	818	0	6,545	2,864	95,314	2,045	0
6 Fleet Administration	10,811	195,891	8,605	0	0	0	797	38,074	0	0
7 Human Resources	23,550	53,189	61,341	7,850	0	1,121	12,336	429,401	0	0
8 Civil Rights Office	4,442	10,033	11,570	1,481	0	212	2,327	80,994	0	0
9 Information Technology	44,703	7,868	117,452	0	0	(2,346)	141,196	323,962	0	177,942
10 Facilities & Facilities Maintenance Proj	(13,813)	800,466	279,727	0	0	0	(1,369)	83,257	0	0
11 Auditor-Controller	42,960	81,572	66,078	6,445	311	2,771	14,294	485,863	2,324	2,224
12 Treasurer-Tax Collector	7,206	19,682	12,468	342	208	968	0	28,034	715	0
13 County Counsel	44,485	0	11,443	0	0	0	24,389	128,130	0	0
14 Risk Management	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	260,541	1,276,207	920,985	19,371	597	10,561	212,119	2,545,458	6,939	182,971
Less: Prior Year Allocations	801,411	202,447	694,563	24,683	523	9,308	192,039	2,334,154	3,710	175,861
Carry-Forward	(540,870)	1,073,760	226,422	(5,312)	74	1,253	20,080	211,304	3,229	7,110
Proposed Costs	\$(280,328)	\$2,349,967	\$1,147,407	\$14,058	\$672	\$11,814	\$232,199	\$2,756,763	\$10,167	\$190,082

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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' Compensatio n (ISF)	Benefits Programs Fund (ISF)	Enterprise Resource Planning (ISF)
1 Building Depreciation	\$31,036	\$0	\$0	\$9,211	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Annual County Audit	5,100	588	0	53,600	464	2,517	751	669	818	0
4 County Administrative Office	58,571	10,734	0	702,031	8,466	(416,036)	13,716	12,211	14,938	0
5 Contracts & Purchasing	91,633	45,407	0	494,161	14,318	81,815	2,045	3,682	4,500	0
6 Fleet Administration	923	0	0	2,893	36	27,179	0	0	0	0
7 Human Resources	34,540	0	0	1,287,597	0	1,121	0	0	5,577	0
8 Civil Rights Office	6,515	0	0	242,869	0	212	0	0	0	0
9 Information Technology	81,959	2,888	0	354,877	10,621	757,735	0	0	0	0
10 Facilities & Facilities Maintenance Proj	297,225	(261,285)	0	204	0	5,407	0	0	0	0
11 Auditor-Controller	84,382	14,290	0	1,393,341	11,096	52,370	12,804	12,861	15,958	0
12 Treasurer-Tax Collector	18,670	4,452	0	150,485	3,365	11,067	1,117	2,218	2,865	0
13 County Counsel	(8,036)	26,713	0	(45,554)	0	0	(1,730)	0	0	0
14 Risk Management	0	0	0	0	0	0	106,568	105,485	0	0
Total Current Allocations	702,516	(156,214)	0	4,645,714	48,364	523,388	135,271	137,126	44,656	0
Less: Prior Year Allocations	581,179	22,229	34,799	4,216,038	44,353	86,037	290,760	65,943	55,925	723,401
Carry-Forward	121,337	(178,443)	(34,799)	429,676	4,011	437,351	(155,489)	71,183	(11,269)	(723,401)
Proposed Costs	\$823,854	\$(334,656)	\$(34,799)	\$5,075,390	\$52,375	\$960,738	\$(20,217)	\$208,309	\$33,388	\$(723,401)

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Department	Vehicle Replacement Planning (ISF)	LAFCO	Superior Court of CA - Mo Co	All Others	All Others (Not Occupied)	Total
1 Building Depreciation	\$0	\$0	\$6,712,037	\$0	\$316,959	\$15,594,850
2 Equipment Depreciation	0	0	0	0	0	1,427,457
3 Annual County Audit	0	0	0	722	0	146,093
4 County Administrative Office	0	0	0	13,328	0	2,451,377
5 Contracts & Purchasing	5,727	0	0	34,362	0	1,961,918
6 Fleet Administration	0	0	110,787	739	0	851,860
7 Human Resources	0	0	0	15,700	0	4,916,340
8 Civil Rights Office	0	0	0	2,961	0	926,279
9 Information Technology	0	0	0	22,952	0	17,710,365
10 Facilities & Facilities Maintenance Proj	0	0	(217,369)	(85,509)	462,865	7,963,304
11 Auditor-Controller	267	0	0	31,532	0	5,291,923
12 Treasurer-Tax Collector	185	0	749,031	17,781	0	1,487,194
13 County Counsel	0	38	(105,444)	38,318	0	2,928,642
14 Risk Management	0	0	0	0	0	212,053
Total Current Allocations	<u>6,179</u>	<u>38</u>	<u>7,249,042</u>	<u>92,888</u>	<u>779,824</u>	<u>63,869,655</u>
Less: Prior Year Allocations	8,413	3,296	7,041,444	424,678	519,854	49,193,212
Carry-Forward	(2,234)	(3,258)	207,598	(331,790)	259,970	14,669,885
Proposed Costs	<u>\$3,945</u>	<u>\$(3,221)</u>	<u>\$7,456,639</u>	<u>\$(238,903)</u>	<u>\$1,039,795</u>	<u>\$78,539,541</u>

Monterey County, California
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FY 2019-20 Actuals
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Carry Forward Schedule

Department	Current Allocation	Prior Year Allocation	Carry-Forward	Adjustments	Proposed Cost
15 Board of Supervisors	666,864	575,622	91,242	0	758,105
16 Office of Emergency Services	423,884	238,063	185,821	0	609,706
17 Office of Community Engagement & St	14,858	14,445	413	0	15,270
18 Auxiliary Services	2,224	1,718	506	0	2,730
19 Rifle Range	6,558	0	0	0	6,558
20 Housing & Economic Dev Admin	134,776	(60,105)	194,881	0	329,658
21 Assessor	759,808	609,509	150,299	0	910,107
22 Clerk/Recorder	487,337	397,351	89,986	0	577,323
23 Grand Jury	146,199	12,004	134,195	0	280,394
24 Enterprise Risk	3,782	1,531	2,251	0	6,033
25 Assessment Appeals Board	17,625	11,054	6,571	0	24,197
26 Clerk of the Board	152,852	124,009	28,843	0	181,696
27 Elections	874,824	621,253	253,571	0	1,128,395
28 Emergency Communications	574,643	659,909	(85,266)	0	489,376
29 District Attorney	4,905,233	1,617,983	3,287,250	0	8,192,483
30 Child Support Services	762,360	331,423	430,937	0	1,193,298
31 Public Defender	1,544,284	1,329,827	214,457	0	1,758,741
32 Coroner & Investigation	170,031	92,092	77,939	0	247,970
33 Jail Operations & Administration	3,316,595	3,212,013	104,582	0	3,421,176
34 Sheriff	3,975,371	4,292,407	(317,036)	0	3,658,336
35 Juvenile Hall	740,077	636,150	103,927	0	844,003
36 Probation	2,807,146	2,233,120	574,026	0	3,381,171
37 Agricultural Commissioner	981,542	769,552	211,990	0	1,193,533
38 Building Services	388,378	310,319	78,059	0	466,437
39 Planning	323,725	321,581	2,144	0	325,870
40 Resource Management Agency	2,741,444	2,508,892	232,552	0	2,973,996
41 Environmental Services	71,654	38,227	33,427	0	105,080
42 Primary Health Care	2,821,068	1,390,678	1,430,390	0	4,251,457
43 Emergency Medical Services	245,058	214,211	30,847	0	275,906
44 Environmental Health	762,699	524,198	238,501	0	1,001,200
45 Public Guardian/Administrator	655,343	523,474	131,869	0	787,212
46 Children's Medical Services	385,100	347,511	37,589	0	422,689
47 Public Health	1,036,977	540,376	496,601	0	1,533,578
48 Health Administration	1,347,771	962,234	385,537	0	1,733,308
49 Animal Services	364,495	263,959	100,536	0	465,030
50 Veteran's Affairs Office	111,827	104,866	6,961	0	118,788
51 Social Services	8,374,048	4,205,300	4,168,748	0	12,542,797
52 Area Agency on Aging	25,592	30,995	(5,403)	0	20,188
53 Agricultural Cooperative Extension	57,385	38,842	18,543	0	75,928
54 Parks Operations	1,043,675	589,571	454,104	0	1,497,780
55 Roads & Bridges - Construction Project	260,541	801,411	(540,870)	0	(280,328)

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Carry Forward Schedule

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
56 Roads & Bridges - Maintenance	1,276,207	202,447	1,073,760	0	2,349,967
57 County Library	920,985	694,563	226,422	0	1,147,407
58 IHSS PA-Administration	19,371	24,683	(5,312)	0	14,058
59 Fish & Game Propagation	597	523	74	0	672
60 Community Action Partnership	10,561	9,308	1,253	0	11,814
61 Workforce Development Board	212,119	192,039	20,080	0	232,199
62 Behavioral Health	2,545,458	2,334,154	211,304	0	2,756,763
63 Homeland Security Grant	6,939	3,710	3,229	0	10,167
64 NGEN Operations & Maintenance	182,971	175,861	7,110	0	190,082
65 Water Resources Agency	702,516	581,179	121,337	0	823,854
66 Capital Projects	(156,214)	22,229	(178,443)	0	(334,656)
67 Facilities Master Plan Projects	0	34,799	(34,799)	0	(34,799)
68 Natividad Medical Center	4,645,714	4,216,038	429,676	0	5,075,390
69 Parks Lake & Resort Operations	48,364	44,353	4,011	0	52,375
70 Laguna Seca Track	523,388	86,037	437,351	0	960,738
71 General Liability Insurance (ISF)	135,271	290,760	(155,489)	0	(20,217)
72 Workmens' Compensation (ISF)	137,126	65,943	71,183	0	208,309
73 Benefits Programs Fund (ISF)	44,656	55,925	(11,269)	0	33,388
74 Enterprise Resource Planning (ISF)	0	723,401	(723,401)	0	(723,401)
75 Vehicle Replacement Planning (ISF)	6,179	8,413	(2,234)	0	3,945
76 LAFCO	38	3,296	(3,258)	0	(3,221)
77 Superior Court of CA - Mo Co	7,249,042	7,041,444	207,598	0	7,456,639
78 All Others	92,888	424,678	(331,790)	0	(238,903)
79 All Others (Not Occupied)	779,824	519,854	259,970	0	1,039,795
Total	63,869,655	49,193,212	14,669,885	0	78,539,541

Monterey County, California
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BUILDING DEPRECIATION
Explanatory Narrative

Monterey County allocates building depreciation in accordance with the mandated Uniform Guidance (OMB 2 CFR Part 200). All assets, where the use allowance exceeded the acquisition cost at the time of conversion, were eliminated from the cost plan. Also, all capitalized Federal and State-funded building acquisitions and improvements are excluded from this allocation.

Building is depreciated using the straight-line-method based on the assigned useful life of the asset. In the year of acquisition, all buildings are depreciated at one half the guideline rates. Schedules are maintained by the Auditor-Controller's Office analyzing each department's annual acquisitions and disposals and supporting all depreciation charges. Depreciation is allocated among the County departments or other agencies based on the square footage occupied. The total allocation for each department is the sum of the individual allocation of each department's locations.

The Department of Social Services rents additional office space at several locations throughout the County. These expenditures are claimed directly and not subject to allocation.

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2021-2022

FY 2019-20 Actuals
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A. Department Costs

Dept:1 Building Depreciation

Description		Amount	General Admin	Single-Use Building	Multi-Use Building
Personnel Costs					
Salaries	S	0	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0	0
Subtotal - Personnel Costs		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Services & Supplies Cost					
Building Depreciation	P	16,811,548	0	11,297,378	5,514,170
Subtotal - Services & Supplies		<u>16,811,548</u>	<u>0</u>	<u>11,297,378</u>	<u>5,514,170</u>
Department Cost Total		16,811,548	0	11,297,378	5,514,170
Adjustments to Cost					
Subtotal - Adjustments		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Costs After Adjustments		16,811,548	0	11,297,378	5,514,170
General Admin Distribution			0	0	0
Grand Total		<u><u>\$16,811,548</u></u>		<u><u>\$11,297,378</u></u>	<u><u>\$5,514,170</u></u>

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2021-2022

FY 2019-20 Actuals
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B. Incoming Costs - (Default Spread Expense%)

Dept:1 Building Depreciation

No Indirect Costs

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Monterey County, California
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FY 2019-20 Actuals
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Single-Use Building Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Administrative Office	254,739	2.25%	\$254,739	\$0	\$254,739	\$0	\$254,739
5 Contracts & Purchasing	16,205	0.14%	16,205	0	16,205	0	16,205
9 Information Technology	74,361	0.66%	74,361	0	74,361	0	74,361
10 Facilities & Facilities Maintenance Proj	30,808	0.27%	30,808	0	30,808	0	30,808
15 Board of Supervisors	6,702	0.06%	6,702	0	6,702	0	6,702
21 Assessor	37,948	0.34%	37,948	0	37,948	0	37,948
31 Public Defender	85,401	0.76%	85,401	0	85,401	0	85,401
33 Jail Operations & Administration	306,384	2.71%	306,384	0	306,384	0	306,384
34 Sheriff	842,360	7.46%	842,360	0	842,360	0	842,360
36 Probation	902,019	7.98%	902,019	0	902,019	0	902,019
37 Agricultural Commissioner	127,884	1.13%	127,884	0	127,884	0	127,884
40 Resource Management Agency	330,874	2.93%	330,874	0	330,874	0	330,874
42 Primary Health Care	715	0.01%	715	0	715	0	715
48 Health Administration	491,600	4.35%	491,600	0	491,600	0	491,600
49 Animal Services	80,550	0.71%	80,550	0	80,550	0	80,550
51 Social Services	36,188	0.32%	36,188	0	36,188	0	36,188
54 Parks Operations	113,899	1.01%	113,899	0	113,899	0	113,899
57 County Library	294,991	2.61%	294,991	0	294,991	0	294,991
62 Behavioral Health	519,610	4.60%	519,610	0	519,610	0	519,610
65 Water Resources Agency	7,488	0.07%	7,488	0	7,488	0	7,488
68 Natividad Medical Center	9,211	0.08%	9,211	0	9,211	0	9,211
77 Superior Court of CA - Mo Co	6,654,179	58.90%	6,654,179	0	6,654,179	0	6,654,179
79 All Others (Not Occupied)	73,262	0.65%	73,262	0	73,262	0	73,262
Subtotal	11,297,378	100.00%	11,297,378	0	11,297,378	0	11,297,378
Direct Bills					0		0
Total					\$11,297,378		\$11,297,378

Basis Units: Straight Line Depreciation
 Source: -

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2021-2022

FY 2019-20 Actuals
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Multi-Use Building Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Administrative Office	210,425	3.82%	\$210,425	\$0	\$210,425	\$0	\$210,425
5 Contracts & Purchasing	175,807	3.19%	175,807	0	175,807	0	175,807
7 Human Resources	21,042	0.38%	21,042	0	21,042	0	21,042
8 Civil Rights Office	5,584	0.10%	5,584	0	5,584	0	5,584
10 Facilities & Facilities Maintenance Proj	122,611	2.22%	122,611	0	122,611	0	122,611
11 Auditor-Controller	94,691	1.72%	94,691	0	94,691	0	94,691
12 Treasurer-Tax Collector	115,734	2.10%	115,734	0	115,734	0	115,734
13 County Counsel	94,691	1.72%	94,691	0	94,691	0	94,691
15 Board of Supervisors	88,691	1.61%	88,691	0	88,691	0	88,691
16 Office of Emergency Services	80,034	1.45%	80,034	0	80,034	0	80,034
21 Assessor	73,649	1.34%	73,649	0	73,649	0	73,649
22 Clerk/Recorder	73,649	1.34%	73,649	0	73,649	0	73,649
23 Grand Jury	118,114	2.14%	118,114	0	118,114	0	118,114
26 Clerk of the Board	10,521	0.19%	10,521	0	10,521	0	10,521
27 Elections	39,057	0.71%	39,057	0	39,057	0	39,057
28 Emergency Communications	96,626	1.75%	96,626	0	96,626	0	96,626
29 District Attorney	3,292,422	59.71%	3,292,422	0	3,292,422	0	3,292,422
31 Public Defender	273,552	4.96%	273,552	0	273,552	0	273,552
34 Sheriff	19,418	0.35%	19,418	0	19,418	0	19,418
36 Probation	8,918	0.16%	8,918	0	8,918	0	8,918
37 Agricultural Commissioner	191	0.00%	191	0	191	0	191
40 Resource Management Agency	83,126	1.51%	83,126	0	83,126	0	83,126
42 Primary Health Care	11,589	0.21%	11,589	0	11,589	0	11,589
43 Emergency Medical Services	4,962	0.09%	4,962	0	4,962	0	4,962
44 Environmental Health	6,528	0.12%	6,528	0	6,528	0	6,528
45 Public Guardian/Administrator	7,165	0.13%	7,165	0	7,165	0	7,165
46 Children's Medical Services	10,869	0.20%	10,869	0	10,869	0	10,869
47 Public Health	3,313	0.06%	3,313	0	3,313	0	3,313
50 Veteran's Affairs Office	3,012	0.05%	3,012	0	3,012	0	3,012
51 Social Services	36,502	0.66%	36,502	0	36,502	0	36,502
62 Behavioral Health	6,574	0.12%	6,574	0	6,574	0	6,574
65 Water Resources Agency	23,548	0.43%	23,548	0	23,548	0	23,548
77 Superior Court of CA - Mo Co	57,858	1.05%	57,858	0	57,858	0	57,858
79 All Others (Not Occupied)	243,697	4.42%	243,697	0	243,697	0	243,697
Subtotal	5,514,170	100.00%	5,514,170	0	5,514,170	0	5,514,170
Direct Bills					0		0
Total					\$5,514,170		\$5,514,170

Basis Units: Straight Line Depreciation
 Source: -

Monterey County, California
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FY 2019-20 Actuals
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Allocation Summary

Dept:1 Building Depreciation

Department	Single-Use Building	Multi-Use Building	Total
4 County Administrative Office	\$254,739	\$210,425	\$465,164
5 Contracts & Purchasing	16,205	175,807	192,012
7 Human Resources	0	21,042	21,042
8 Civil Rights Office	0	5,584	5,584
9 Information Technology	74,361	0	74,361
10 Facilities & Facilities Maintenance Proj	30,808	122,611	153,419
11 Auditor-Controller	0	94,691	94,691
12 Treasurer-Tax Collector	0	115,734	115,734
13 County Counsel	0	94,691	94,691
15 Board of Supervisors	6,702	88,691	95,393
16 Office of Emergency Services	0	80,034	80,034
21 Assessor	37,948	73,649	111,597
22 Clerk/Recorder	0	73,649	73,649
23 Grand Jury	0	118,114	118,114
26 Clerk of the Board	0	10,521	10,521
27 Elections	0	39,057	39,057
28 Emergency Communications	0	96,626	96,626
29 District Attorney	0	3,292,422	3,292,422
31 Public Defender	85,401	273,552	358,953
33 Jail Operations & Administration	306,384	0	306,384
34 Sheriff	842,360	19,418	861,778
36 Probation	902,019	8,918	910,937
37 Agricultural Commissioner	127,884	191	128,075
40 Resource Management Agency	330,874	83,126	414,000
42 Primary Health Care	715	11,589	12,304
43 Emergency Medical Services	0	4,962	4,962
44 Environmental Health	0	6,528	6,528
45 Public Guardian/Administrator	0	7,165	7,165
46 Children's Medical Services	0	10,869	10,869
47 Public Health	0	3,313	3,313
48 Health Administration	491,600	0	491,600
49 Animal Services	80,550	0	80,550
50 Veteran's Affairs Office	0	3,012	3,012
51 Social Services	36,188	36,502	72,690
54 Parks Operations	113,899	0	113,899
57 County Library	294,991	0	294,991
62 Behavioral Health	519,610	6,574	526,184
65 Water Resources Agency	7,488	23,548	31,036
68 Natividad Medical Center	9,211	0	9,211
77 Superior Court of CA - Mo Co	6,654,179	57,858	6,712,037
79 All Others (Not Occupied)	73,262	243,697	316,959

Monterey County, California
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FY 2019-20 Actuals
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Allocation Summary

Dept:1 Building Depreciation

Department	Single-Use Building	Multi-Use Building	Total
Total	\$11,297,378	\$5,514,170	\$16,811,548

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FY 2019-20 Actuals
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EQUIPMENT DEPRECIATION
Explanatory Narrative

Per OMB 2 CFR Part 200, equipment is depreciated using the straight-line-method based on the assigned useful life of the asset. In the year of acquisition, all equipment is depreciated at one half the guideline rates. Schedules are maintained by the Auditor-Controller's Office analyzing each department's annual acquisitions and disposals and supporting all depreciation charges. Equipment depreciation is allocated in a consistent manner for all general fund departments. Non-General Fund equipment depreciation is excluded.

All assets, where the use allowance exceeded the acquisition cost at the time of conversion, are also omitted from the cost plan. Additionally, all capitalized Federal and State-funded equipment is excluded from this allocation.

Monterey County, California
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FY 2019-20 Actuals
 12/23/2020

A. Department Costs

Dept:2 Equipment Depreciation

Description		Amount	General Admin	Depreciation Expense
Personnel Costs				
Salaries	S	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0
Subtotal - Personnel Costs		<u>0</u>	<u>0</u>	<u>0</u>
Services & Supplies Cost				
Equipment Depreciation	P	2,793,707	0	2,793,707
Subtotal - Services & Supplies		<u>2,793,707</u>	<u>0</u>	<u>2,793,707</u>
Department Cost Total		2,793,707	0	2,793,707
Adjustments to Cost				
Subtotal - Adjustments		<u>0</u>	<u>0</u>	<u>0</u>
Total Costs After Adjustments		2,793,707	0	2,793,707
General Admin Distribution			0	0
Grand Total		<u><u>\$2,793,707</u></u>		<u><u>\$2,793,707</u></u>

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B. Incoming Costs - (Default Spread Expense%)

Dept:2 Equipment Depreciation

No Indirect Costs

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FY 2019-20 Actuals
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Depreciation Expense Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Administrative Office	35,580	1.27%	\$35,580	\$0	\$35,580	\$0	\$35,580
6 Fleet Administration	92,744	3.32%	92,744	0	92,744	0	92,744
7 Human Resources	2	0.00%	2	0	2	0	2
9 Information Technology	1,146,557	41.04%	1,146,557	0	1,146,557	0	1,146,557
10 Facilities & Facilities Maintenance Proj	80,237	2.87%	80,237	0	80,237	0	80,237
12 Treasurer-Tax Collector	11,130	0.40%	11,130	0	11,130	0	11,130
16 Office of Emergency Services	8,958	0.32%	8,958	0	8,958	0	8,958
18 Auxiliary Services	1,263	0.05%	1,263	0	1,263	0	1,263
21 Assessor	1,387	0.05%	1,387	0	1,387	0	1,387
22 Clerk/Recorder	21,432	0.77%	21,432	0	21,432	0	21,432
26 Clerk of the Board	3,786	0.14%	3,786	0	3,786	0	3,786
27 Elections	1,247	0.04%	1,247	0	1,247	0	1,247
28 Emergency Communications	112,054	4.01%	112,054	0	112,054	0	112,054
29 District Attorney	60,977	2.18%	60,977	0	60,977	0	60,977
32 Coroner & Investigation	27,793	0.99%	27,793	0	27,793	0	27,793
33 Jail Operations & Administration	74,781	2.68%	74,781	0	74,781	0	74,781
34 Sheriff	747,986	26.77%	747,986	0	747,986	0	747,986
35 Juvenile Hall	32,565	1.17%	32,565	0	32,565	0	32,565
36 Probation	18,184	0.65%	18,184	0	18,184	0	18,184
37 Agricultural Commissioner	72,721	2.60%	72,721	0	72,721	0	72,721
38 Building Services	40,985	1.47%	40,985	0	40,985	0	40,985
40 Resource Management Agency	785	0.03%	785	0	785	0	785
41 Environmental Services	1,509	0.05%	1,509	0	1,509	0	1,509
42 Primary Health Care	32,402	1.16%	32,402	0	32,402	0	32,402
43 Emergency Medical Services	5,599	0.20%	5,599	0	5,599	0	5,599
44 Environmental Health	37,154	1.33%	37,154	0	37,154	0	37,154
45 Public Guardian/Administrator	1,674	0.06%	1,674	0	1,674	0	1,674
47 Public Health	17,516	0.63%	17,516	0	17,516	0	17,516
48 Health Administration	11,772	0.42%	11,772	0	11,772	0	11,772
49 Animal Services	38,043	1.36%	38,043	0	38,043	0	38,043
50 Veteran's Affairs Office	1,171	0.04%	1,171	0	1,171	0	1,171
53 Agricultural Cooperative Extension	2,719	0.10%	2,719	0	2,719	0	2,719
54 Parks Operations	50,994	1.83%	50,994	0	50,994	0	50,994
Subtotal	2,793,707	100.00%	2,793,707	0	2,793,707	0	2,793,707
Direct Bills					0		0
Total					\$2,793,707		\$2,793,707

Basis Units: Straight Line Depreciation
 Source: -

Monterey County, California
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Allocation Summary

Dept:2 Equipment Depreciation

Department	Depreciation Expense	Total
4 County Administrative Office	\$35,580	\$35,580
6 Fleet Administration	92,744	92,744
7 Human Resources	2	2
9 Information Technology	1,146,557	1,146,557
10 Facilities & Facilities Maintenance Proj	80,237	80,237
12 Treasurer-Tax Collector	11,130	11,130
16 Office of Emergency Services	8,958	8,958
18 Auxiliary Services	1,263	1,263
21 Assessor	1,387	1,387
22 Clerk/Recorder	21,432	21,432
26 Clerk of the Board	3,786	3,786
27 Elections	1,247	1,247
28 Emergency Communications	112,054	112,054
29 District Attorney	60,977	60,977
32 Coroner & Investigation	27,793	27,793
33 Jail Operations & Administration	74,781	74,781
34 Sheriff	747,986	747,986
35 Juvenile Hall	32,565	32,565
36 Probation	18,184	18,184
37 Agricultural Commissioner	72,721	72,721
38 Building Services	40,985	40,985
40 Resource Management Agency	785	785
41 Environmental Services	1,509	1,509
42 Primary Health Care	32,402	32,402
43 Emergency Medical Services	5,599	5,599
44 Environmental Health	37,154	37,154
45 Public Guardian/Administrator	1,674	1,674
47 Public Health	17,516	17,516
48 Health Administration	11,772	11,772
49 Animal Services	38,043	38,043
50 Veteran's Affairs Office	1,171	1,171
53 Agricultural Cooperative Extension	2,719	2,719
54 Parks Operations	50,994	50,994
Total	\$2,793,707	\$2,793,707

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ANNUAL AUDIT
Explanatory Narrative

The annual audit of Monterey County meets the criteria of 2 CFR Part 200, Section 200.425, issued by the U.S. Office of Management and Budget for treatment as an allowable cost. The allocation of this cost is based on budgeted expenditures, except for Natividad Medical Center, and the Water Resources Agency. Annual Audit cost allocated to Water Resources Agency is limited to Monterey County Finance Authority cost. These two agencies' allocated amount was directly identified by our external auditors, Clifton Larson Allen LLP.

Monterey County, California
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A. Department Costs

Dept:3 Annual County Audit

Description		Amount	General Admin	Audit Costs	Direct Identified
Personnel Costs					
Salaries	S	0	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0	0
Subtotal - Personnel Costs		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Services & Supplies Cost					
Audit	P	153,840	0	95,140	58,700
Subtotal - Services & Supplies		<u>153,840</u>	<u>0</u>	<u>95,140</u>	<u>58,700</u>
Department Cost Total		153,840	0	95,140	58,700
Adjustments to Cost					
Subtotal - Adjustments		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Costs After Adjustments		153,840	0	95,140	58,700
General Admin Distribution			0	0	0
Grand Total		<u><u>\$153,840</u></u>		<u><u>\$95,140</u></u>	<u><u>\$58,700</u></u>

Monterey County, California
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B. Incoming Costs - (Default Spread Custom%)

Dept:3 Annual County Audit

Department	First Incoming	Second Incoming	Audit Costs	Direct Identified
3 Audit Costs	\$0	\$49	\$49	\$0
Subtotal - Annual County Audit	0	49	49	0
4 Budgeting, Finance & Analysis	0	804	804	0
Subtotal - County Administrative Office	0	804	804	0
5 Contracts & Purchasing	0	456	456	0
Subtotal - Contracts & Purchasing	0	456	456	0
11 Disbursements	0	119	119	0
11 Budget/Cost Plan/Gen Acctg	0	736	736	0
Subtotal - Auditor-Controller	0	855	855	0
12 Treasury Activities	0	103	103	0
Subtotal - Treasurer-Tax Collector	0	103	103	0
Total Incoming	0	2,267	2,267	0
C. Total Allocated		\$156,107	\$97,407	\$58,700
			62.40%	37.60%

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Audit Costs Allocations

Dept:3 Annual County Audit

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Annual County Audit	425,790	0.05%	\$49	\$0	\$49	\$0	\$49
4 County Administrative Office	7,265,489	0.88%	836	0	836	20	856
5 Contracts & Purchasing	1,152,362	0.14%	133	0	133	3	136
6 Fleet Administration	6,658,976	0.81%	766	0	766	18	785
7 Human Resources	5,304,471	0.64%	610	0	610	15	625
8 Civil Rights Office	913,291	0.11%	105	0	105	3	108
9 Information Technology	25,807,857	3.12%	2,970	0	2,970	71	3,041
10 Facilities & Facilities Maintenance Proj	12,509,825	1.51%	1,440	0	1,440	34	1,474
11 Auditor-Controller	6,858,558	0.83%	789	0	789	19	808
12 Treasurer-Tax Collector	9,130,954	1.10%	1,051	0	1,051	25	1,076
13 County Counsel	6,800,413	0.82%	783	0	783	19	801
14 Risk Management	2,172,880	0.26%	250	0	250	6	256
15 Board of Supervisors	3,344,367	0.40%	385	0	385	9	394
16 Office of Emergency Services	1,014,368	0.12%	117	0	117	3	120
17 Office of Community Engagement & St	837,249	0.10%	96	0	96	2	99
18 Auxiliary Services	27,063	0.00%	3	0	3	0	3
19 Rifle Range	181,595	0.02%	21	0	21	0	21
20 Housing & Economic Dev Admin	8,231,374	1.00%	947	0	947	23	970
21 Assessor	6,028,348	0.73%	694	0	694	17	710
22 Clerk/Recorder	2,576,842	0.31%	297	0	297	7	304
23 Grand Jury	160,800	0.02%	19	0	19	0	19
24 Enterprise Risk	560,096	0.07%	64	0	64	2	66
26 Clerk of the Board	774,073	0.09%	89	0	89	2	91
27 Elections	4,479,793	0.54%	516	0	516	12	528
28 Emergency Communications	11,457,439	1.39%	1,318	0	1,318	31	1,350
29 District Attorney	27,554,163	3.33%	3,171	0	3,171	76	3,246
30 Child Support Services	10,668,484	1.29%	1,228	0	1,228	29	1,257
31 Public Defender	13,800,570	1.67%	1,588	0	1,588	38	1,626
32 Coroner & Investigation	6,980,052	0.84%	803	0	803	19	822
33 Jail Operations & Administration	62,080,867	7.51%	7,144	0	7,144	170	7,314
34 Sheriff	37,710,991	4.56%	4,340	0	4,340	103	4,443
35 Juvenile Hall	21,325,050	2.58%	2,454	0	2,454	58	2,513
36 Probation	27,342,915	3.31%	3,147	0	3,147	75	3,222
37 Agricultural Commissioner	11,421,686	1.38%	1,314	0	1,314	31	1,346
38 Building Services	6,725,308	0.81%	774	0	774	18	792
39 Planning	4,262,847	0.52%	491	0	491	12	502
40 Resource Management Agency	4,677,445	0.57%	538	0	538	13	551
41 Environmental Services	1,591,871	0.19%	183	0	183	4	188
42 Primary Health Care	52,487,959	6.35%	6,040	0	6,040	144	6,184
43 Emergency Medical Services	4,328,261	0.52%	498	0	498	12	510
44 Environmental Health	12,928,743	1.56%	1,488	0	1,488	35	1,523
45 Public Guardian/Administrator	1,654,430	0.20%	190	0	190	5	195
46 Children's Medical Services	4,929,306	0.60%	567	0	567	14	581

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Audit Costs Allocations

Dept:3 Annual County Audit

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Public Health	21,773,446	2.63%	\$2,506	\$0	\$2,506	\$60	\$2,565
48 Health Administration	8,048,003	0.97%	926	0	926	22	948
49 Animal Services	2,531,798	0.31%	291	0	291	7	298
50 Veteran's Affairs Office	2,125,550	0.26%	245	0	245	6	250
51 Social Services	118,169,849	14.29%	13,599	0	13,599	324	13,923
52 Area Agency on Aging	2,913,000	0.35%	335	0	335	8	343
53 Agricultural Cooperative Extension	426,157	0.05%	49	0	49	1	50
54 Parks Operations	5,485,133	0.66%	631	0	631	15	646
55 Roads & Bridges - Construction Project	12,182,297	1.47%	1,402	0	1,402	33	1,435
56 Roads & Bridges - Maintenance	16,663,155	2.02%	1,918	0	1,918	46	1,963
57 County Library	10,415,869	1.26%	1,199	0	1,199	29	1,227
58 IHSS PA-Administration	1,049,499	0.13%	121	0	121	3	124
59 Fish & Game Propagation	34,475	0.00%	4	0	4	0	4
60 Community Action Partnership	568,926	0.07%	65	0	65	2	67
61 Workforce Development Board	4,322,298	0.52%	497	0	497	12	509
62 Behavioral Health	125,414,331	15.17%	14,432	0	14,432	344	14,776
63 Homeland Security Grant	817,616	0.10%	94	0	94	2	96
64 NGEN Operations & Maintenance	1,236,446	0.15%	142	0	142	3	146
66 Capital Projects	4,990,519	0.60%	574	0	574	14	588
69 Parks Lake & Resort Operations	3,936,023	0.48%	453	0	453	11	464
70 Laguna Seca Track	21,364,429	2.58%	2,459	0	2,459	59	2,517
71 General Liability Insurance (ISF)	6,376,726	0.77%	734	0	734	17	751
72 Workmens' Compensation (ISF)	5,677,326	0.69%	653	0	653	16	669
73 Benefits Programs Fund (ISF)	6,944,938	0.84%	799	0	799	19	818
78 All Others	6,131,164	0.74%	706	0	706	17	722
Subtotal	826,744,194	100.00%	95,140	0	95,140	2,267	97,407
Direct Bills					0		0
Total					\$95,140		\$97,407

Basis Units: Adjusted Budgeted Expenditures

Source: -

Monterey County, California
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Direct Identified Allocations

Dept:3 Annual County Audit

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
65 Water Resources Agency	5,100	8.69%	\$5,100	\$0	\$5,100	\$0	\$5,100
68 Natividad Medical Center	53,600	91.31%	53,600	0	53,600	0	53,600
Subtotal	58,700	100.00%	58,700	0	58,700	0	58,700
Direct Bills					0		0
Total					\$58,700		\$58,700

Basis Units: Direct Audit Costs
 Source: -

Monterey County, California
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Allocation Summary

Dept:3 Annual County Audit

Department	Audit Costs	Direct Identified	Total
3 Annual County Audit	\$49	\$0	\$49
4 County Administrative Office	856	0	856
5 Contracts & Purchasing	136	0	136
6 Fleet Administration	785	0	785
7 Human Resources	625	0	625
8 Civil Rights Office	108	0	108
9 Information Technology	3,041	0	3,041
10 Facilities & Facilities Maintenance Proj	1,474	0	1,474
11 Auditor-Controller	808	0	808
12 Treasurer-Tax Collector	1,076	0	1,076
13 County Counsel	801	0	801
14 Risk Management	256	0	256
15 Board of Supervisors	394	0	394
16 Office of Emergency Services	120	0	120
17 Office of Community Engagement & St	99	0	99
18 Auxiliary Services	3	0	3
19 Rifle Range	21	0	21
20 Housing & Economic Dev Admin	970	0	970
21 Assessor	710	0	710
22 Clerk/Recorder	304	0	304
23 Grand Jury	19	0	19
24 Enterprise Risk	66	0	66
26 Clerk of the Board	91	0	91
27 Elections	528	0	528
28 Emergency Communications	1,350	0	1,350
29 District Attorney	3,246	0	3,246
30 Child Support Services	1,257	0	1,257
31 Public Defender	1,626	0	1,626
32 Coroner & Investigation	822	0	822
33 Jail Operations & Administration	7,314	0	7,314
34 Sheriff	4,443	0	4,443
35 Juvenile Hall	2,513	0	2,513
36 Probation	3,222	0	3,222
37 Agricultural Commissioner	1,346	0	1,346
38 Building Services	792	0	792
39 Planning	502	0	502
40 Resource Management Agency	551	0	551
41 Environmental Services	188	0	188
42 Primary Health Care	6,184	0	6,184
43 Emergency Medical Services	510	0	510
44 Environmental Health	1,523	0	1,523

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Allocation Summary

Dept:3 Annual County Audit

Department	Audit Costs	Direct Identified	Total
45 Public Guardian/Administrator	\$195	\$0	\$195
46 Children's Medical Services	581	0	581
47 Public Health	2,565	0	2,565
48 Health Administration	948	0	948
49 Animal Services	298	0	298
50 Veteran's Affairs Office	250	0	250
51 Social Services	13,923	0	13,923
52 Area Agency on Aging	343	0	343
53 Agricultural Cooperative Extension	50	0	50
54 Parks Operations	646	0	646
55 Roads & Bridges - Construction Project	1,435	0	1,435
56 Roads & Bridges - Maintenance	1,963	0	1,963
57 County Library	1,227	0	1,227
58 IHSS PA-Administration	124	0	124
59 Fish & Game Propagation	4	0	4
60 Community Action Partnership	67	0	67
61 Workforce Development Board	509	0	509
62 Behavioral Health	14,776	0	14,776
63 Homeland Security Grant	96	0	96
64 NGEN Operations & Maintenance	146	0	146
65 Water Resources Agency	0	5,100	5,100
66 Capital Projects	588	0	588
68 Natividad Medical Center	0	53,600	53,600
69 Parks Lake & Resort Operations	464	0	464
70 Laguna Seca Track	2,517	0	2,517
71 General Liability Insurance (ISF)	751	0	751
72 Workmens' Compensation (ISF)	669	0	669
73 Benefits Programs Fund (ISF)	818	0	818
78 All Others	722	0	722
Total	\$97,407	\$58,700	\$156,107

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COUNTY ADMINISTRATIVE OFFICE
Explanatory Narrative

The County Administrative Office (CAO) serves as the chief policy advisor to the County Administrative Officer and the Board of Supervisors. The CAO promotes responsible resource allocation, strives to protect the financial integrity of the County and provides independent analysis on policy issues. This responsibility includes the recommendation of the annual County budget, representation of the Board of Supervisors in relationships with other agencies, and assistance to departments in analyzing new or changed systems, procedures, and organizations.

Administration Support

Administration support costs are services provided by the County Administrative Office to all the cost centers of this department. The costs have been identified using staff time records. These costs are distributed to all functions listed below based on salaries and wages.

Records Retention

The Records Retention unit provides solutions for the storage, retrieval, management and destruction of paper files, charts, drawings and blueprints in compliance with applicable mandates. These costs are directly billed to departments monthly based on usage. These allowable costs are allocated based on actual usage.

Budgeting, Finance & Analysis

This function includes all aspects of the budgetary process including the formulation, presentation, and enactment of the County budget. It also includes the cost of assisting other County departments in the development and revision of their budgets. These costs have been allocated based on total budgeted expenditures adjusted for operating transfers, contributions, fixed assets, non-recoverable liability, and cost plan charges.

Courier

This central service division is also responsible for mail and courier services. These costs are deemed allowable. The Courier service is responsible for delivering all interdepartmental business mail and packages. Courier charges are based on a charge per stop. Costs are allocated based on the total charges incurred during the fiscal year.

Mail

Mail services is responsible for the collection, distribution, pre-sorting, and automated postage for outbound United States Postal Service mail, as well as United Parcel Service shipments. Mail is charged out to departments based on a handling charge per piece of mail. The charges vary based on actual expenditures and are allocated based on the total charges incurred during the fiscal year.

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COUNTY ADMINISTRATIVE OFFICE
Explanatory Narrative
-continued-

General Government / Legislative

Aside from the Administrative Officer and Clerk of the Board, this function includes the cost of all activities performed to determine or satisfy specific legal requirements, obtain grants, represent the Board of Supervisors to other agencies and influence the course of legislation. In addition, activities related to the political aspects of the budget process are treated as General Government. All these costs are treated as unallowable for purposes of the cost plan.

Cannabis Activities

Staff time and other costs related to cannabis activities are deemed as unallowable for cost plan purposes.

COVID-19 Activities

For cost plan purposes, staff time and other costs related to COVID-19 activities are deemed as unallowable.

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A. Department Costs

Dept:4 County Administrative Office

Description		Amount	General Admin	Records Retention	Budgeting, Finance & Analysis	Courier Charges	Mail Charges	Gen Govt/ Legislative /SB90	Cannabis Activities	COVID-19 Activities
Personnel Costs										
Salaries	S1	3,758,254	1,435,687	269,991	791,140	231,353	61,705	441,511	406,594	120,273
<i>Salary % Split</i>			<i>38.20%</i>	<i>7.18%</i>	<i>21.05%</i>	<i>6.16%</i>	<i>1.64%</i>	<i>11.75%</i>	<i>10.82%</i>	<i>3.20%</i>
Benefits	P	1,603,651	525,631	142,723	350,148	130,397	31,851	200,130	185,577	37,194
Subtotal - Personnel Costs		5,361,905	1,961,318	412,714	1,141,288	361,750	93,556	641,641	592,171	157,467
Services & Supplies Cost										
Services & Supplies	P	1,397,838	446,883	217,870	33,039	68,434	120,601	422,694	60,123	28,194
Gen Liab Ins (non recoverable)	D	15,369	0	0	0	0	0	0	0	0
Revenue	P	(2,421)	(27)	(2,394)	0	0	0	0	0	0
Contributions	D	11,873,229	0	0	0	0	0	0	0	0
Cost Plan Charges	D	(7,634,387)	0	0	0	0	0	0	0	0
Interfund Reimbursement	D	(330,119)	0	0	0	0	0	0	0	0
Intrafund Reimbursement	D	(1,851,024)	0	0	0	0	0	0	0	0
Operating Transfer Out	D	27,890,346	0	0	0	0	0	0	0	0
Contingencies	D	125,717	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		31,484,548	446,856	215,476	33,039	68,434	120,601	422,694	60,123	28,194
Department Cost Total		36,846,453	2,408,174	628,190	1,174,327	430,184	214,157	1,064,335	652,294	185,661
Adjustments to Cost										
Gen Liab Ins (non recoverable)	D	(15,369)	0	0	0	0	0	0	0	0
Contributions	D	(11,873,229)	0	0	0	0	0	0	0	0
Cost Plan Charges	D	7,634,387	0	0	0	0	0	0	0	0
Interfund Reimbursement	D	330,119	0	0	0	0	0	0	0	0
Intrafund Reimbursement	D	1,851,024	0	0	0	0	0	0	0	0
Operating Transfer Out	D	(27,890,346)	0	0	0	0	0	0	0	0
Contingencies	D	(125,717)	0	0	0	0	0	0	0	0
Subtotal - Adjustments		(30,089,131)	0	0	0	0	0	0	0	0
Total Costs After Adjustments		6,757,322	2,408,174	628,190	1,174,327	430,184	214,157	1,064,335	652,294	185,661
General Admin Distribution			(2,408,174)	279,943	820,300	239,880	63,979	457,785	421,581	124,706
Grand Total		\$6,757,322		\$908,133	\$1,994,627	\$670,064	\$278,136	\$1,522,120	\$1,073,875	\$310,367
								not allocated	not allocated	not allocated

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B. Incoming Costs - (Default Spread Salary%)

Dept:4 County Administrative Office

Department	First Incoming	Second Incoming	Records Retention	Budgeting, Finance & Analysis	Courier Charges	Mail Charges	Gen Govt/ Legislative /SB90	Cannabis Activities	COVID-19 Activities
1 Single-Use Building	\$254,739	\$0	\$29,613	\$86,772	\$25,375	\$6,768	\$48,425	\$44,595	\$13,192
1 Multi-Use Building	210,425	0	24,461	71,677	20,961	5,590	40,001	36,837	10,897
Subtotal - Building Depreciation	465,164	0	54,074	158,450	46,335	12,358	88,426	81,433	24,088
2 Depreciation Expense	35,580	0	4,136	12,120	3,544	945	6,764	6,229	1,842
Subtotal - Equipment Depreciation	35,580	0	4,136	12,120	3,544	945	6,764	6,229	1,842
3 Audit Costs	836	20	100	292	85	23	163	150	44
Subtotal - Annual County Audit	836	20	100	292	85	23	163	150	44
4 Records Retention	0	1,105	128	377	110	29	210	194	57
4 Budgeting, Finance & Analysis	0	3,200	372	1,090	319	85	608	560	166
4 Courier Charges	0	10,380	1,207	3,536	1,034	276	1,973	1,817	538
4 Mail Charges	0	163	19	56	16	4	31	29	8
Subtotal - County Administrative Office	0	14,849	1,726	5,058	1,479	394	2,823	2,599	769
5 Contracts & Purchasing	0	(92,248)	(10,724)	(31,423)	(9,189)	(2,451)	(17,536)	(16,149)	(4,777)
Subtotal - Contracts & Purchasing	0	(92,248)	(10,724)	(31,423)	(9,189)	(2,451)	(17,536)	(16,149)	(4,777)
6 Vehicle Maintenance & Repairs	0	2,629	306	895	262	70	500	460	136
6 Fuel Service	0	52	6	18	5	1	10	9	3
Subtotal - Fleet Administration	0	2,681	312	913	267	71	510	469	139
7 Human Resources	0	31,650	3,679	10,781	3,153	841	6,017	5,541	1,639
Subtotal - Human Resources	0	31,650	3,679	10,781	3,153	841	6,017	5,541	1,639
8 Civil Rights Office	0	5,981	695	2,037	596	159	1,137	1,047	310
Subtotal - Civil Rights Office	0	5,981	695	2,037	596	159	1,137	1,047	310
9 Information Technology Services	0	212,642	24,719	72,433	21,181	5,649	40,422	37,226	11,012
Subtotal - Information Technology	0	212,642	24,719	72,433	21,181	5,649	40,422	37,226	11,012
10 Fac Maintenance	0	438,150	50,934	149,248	43,645	11,641	83,291	76,704	22,689
Subtotal - Facilities & Facilities Mainten	0	438,150	50,934	149,248	43,645	11,641	83,291	76,704	22,689
11 Disbursements	0	8,639	1,004	2,943	861	230	1,642	1,512	447

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B. Incoming Costs - (Default Spread Salary%)

Dept:4 County Administrative Office

Department	First Incoming	Second Incoming	Records Retention	Budgeting, Finance & Analysis	Courier Charges	Mail Charges	Gen Govt/ Legislative /SB90	Cannabis Activities	COVID-19 Activities
11 Budget/Cost Plan/Gen Acctg	\$0	\$12,562	\$1,460	\$4,279	\$1,251	\$334	\$2,388	\$2,199	\$651
11 Payroll Division	0	12,300	1,430	4,190	1,225	327	2,338	2,153	637
11 System Division	0	6,148	715	2,094	612	163	1,169	1,076	318
Subtotal - Auditor-Controller	0	39,649	4,609	13,506	3,949	1,053	7,537	6,941	2,053
12 Treasury Activities	0	7,477	869	2,547	745	199	1,421	1,309	387
Subtotal - Treasurer-Tax Collector	0	7,477	869	2,547	745	199	1,421	1,309	387
13 Legal Services	0	219,825	25,554	74,879	21,897	5,840	41,788	38,483	11,384
Subtotal - County Counsel	0	219,825	25,554	74,879	21,897	5,840	41,788	38,483	11,384
Total Incoming	501,580	880,675	160,683	470,840	137,688	36,723	262,761	241,981	71,579
C. Total Allocated		\$8,139,577	\$1,068,815	\$2,465,467	\$807,752	\$314,860	\$1,784,881	\$1,315,855	\$381,947
			13.13%	30.29%	9.92%	3.87%	21.93%	16.17%	4.69%

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Records Retention Allocations

Dept:4 County Administrative Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Administrative Office	6,140.00	0.75%	\$7,245	\$(6,140)	\$1,105	\$0	\$1,105
5 Contracts & Purchasing	938.40	0.11%	1,107	(938)	169	118	287
6 Fleet Administration	152.00	0.02%	179	(152)	27	19	47
7 Human Resources	1,060.80	0.13%	1,252	(1,061)	191	134	325
8 Civil Rights Office	490.20	0.06%	578	(490)	88	62	150
9 Information Technology	5,433.15	0.66%	6,411	(5,433)	978	684	1,662
10 Facilities & Facilities Maintenance Proj	3,016.20	0.37%	3,559	(3,016)	543	380	923
11 Auditor-Controller	5,966.20	0.73%	7,040	(5,966)	1,074	751	1,825
13 County Counsel	19,312.15	2.36%	22,789	(19,312)	3,477	2,432	5,909
14 Risk Management	7,809.50	0.95%	9,215	(7,810)	1,406	984	2,389
15 Board of Supervisors	11,579.35	1.41%	13,664	(11,579)	2,085	1,458	3,543
20 Housing & Economic Dev Admin	3,771.00	0.46%	4,450	(3,771)	679	475	1,154
21 Assessor	10,487.20	1.28%	12,375	(10,487)	1,888	1,321	3,209
22 Clerk/Recorder	29,687.74	3.62%	35,032	(29,688)	5,344	3,739	9,083
28 Emergency Communications	1,440.00	0.18%	1,699	(1,440)	259	181	441
29 District Attorney	161,901.85	19.77%	191,048	(161,902)	29,146	20,391	49,536
31 Public Defender	24,353.60	2.97%	28,738	(24,354)	4,384	3,067	7,451
32 Coroner & Investigation	1,200.00	0.15%	1,416	(1,200)	216	151	367
33 Jail Operations & Administration	1,200.00	0.15%	1,416	(1,200)	216	151	367
34 Sheriff	22,707.40	2.77%	26,795	(22,707)	4,088	2,860	6,948
35 Juvenile Hall	4,827.40	0.59%	5,696	(4,827)	869	608	1,477
36 Probation	30,982.90	3.78%	36,560	(30,983)	5,578	3,902	9,480
39 Planning	139,688.54	17.06%	164,835	(139,689)	25,147	17,593	42,740
42 Primary Health Care	90,073.60	11.00%	106,289	(90,074)	16,215	11,344	27,559
43 Emergency Medical Services	787.20	0.10%	929	(787)	142	99	241
44 Environmental Health	4,214.00	0.51%	4,973	(4,214)	759	531	1,289
45 Public Guardian/Administrator	3,877.80	0.47%	4,576	(3,878)	698	488	1,186
46 Children's Medical Services	1,295.40	0.16%	1,529	(1,295)	233	163	396
47 Public Health	1,683.05	0.21%	1,986	(1,683)	303	212	515
48 Health Administration	6,373.65	0.78%	7,521	(6,374)	1,147	803	1,950
49 Animal Services	70.40	0.01%	83	(70)	13	9	22
50 Veteran's Affairs Office	735.00	0.09%	867	(735)	132	93	225
51 Social Services	3,800.00	0.46%	4,484	(3,800)	684	479	1,163
54 Parks Operations	1,033.80	0.13%	1,220	(1,034)	186	130	316
55 Roads & Bridges - Construction Project	27,865.20	3.40%	32,882	(27,865)	5,016	3,509	8,526
57 County Library	877.20	0.11%	1,035	(877)	158	110	268
61 Workforce Development Board	70.00	0.01%	83	(70)	13	9	21
62 Behavioral Health	14,672.25	1.79%	17,314	(14,672)	2,641	1,848	4,489
65 Water Resources Agency	622.20	0.08%	734	(622)	112	78	190
68 Natividad Medical Center	166,805.90	20.37%	196,834	(166,806)	30,029	21,008	51,037

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Records Retention Allocations

Dept:4 County Administrative Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	819,002.23	100.00%	966,440	(819,002)	147,437	102,376	249,813
Direct Bills					819,002		819,002
Total					\$966,440		\$1,068,815

Basis Units: Directly identified based on actual usage

Source: -

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Budgeting, Finance & Analysis Allocations

Dept:4 County Administrative Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Annual County Audit	425,790	0.04%	\$804	\$0	\$804	\$0	\$804
4 County Administrative Office	7,265,489	0.63%	13,714	(10,514)	3,200	0	3,200
5 Contracts & Purchasing	1,152,362	0.10%	2,175	0	2,175	303	2,479
6 Fleet Administration	6,658,976	0.58%	12,570	(245,848)	(233,278)	1,753	(231,525)
7 Human Resources	5,304,471	0.46%	10,013	0	10,013	1,396	11,409
8 Civil Rights Office	913,291	0.08%	1,724	0	1,724	240	1,964
9 Information Technology	25,807,857	2.25%	48,715	0	48,715	6,794	55,509
10 Facilities & Facilities Maintenance Proj	12,509,825	1.09%	23,614	0	23,614	3,293	26,907
11 Auditor-Controller	6,858,558	0.60%	12,946	0	12,946	1,806	14,752
12 Treasurer-Tax Collector	9,130,954	0.80%	17,236	0	17,236	2,404	19,640
13 County Counsel	6,800,413	0.59%	12,837	0	12,837	1,790	14,627
14 Risk Management	2,172,880	0.19%	4,102	0	4,102	572	4,674
15 Board of Supervisors	3,344,367	0.29%	6,313	0	6,313	880	7,193
16 Office of Emergency Services	1,014,368	0.09%	1,915	0	1,915	267	2,182
17 Office of Community Engagement & St	837,249	0.07%	1,580	0	1,580	220	1,801
18 Auxiliary Services	27,063	0.00%	51	0	51	7	58
19 Rifle Range	181,595	0.02%	343	0	343	48	391
20 Housing & Economic Dev Admin	8,231,374	0.72%	15,538	0	15,538	2,167	17,705
21 Assessor	6,028,348	0.53%	11,379	0	11,379	1,587	12,966
22 Clerk/Recorder	2,576,842	0.22%	4,864	0	4,864	678	5,542
23 Grand Jury	160,800	0.01%	304	0	304	42	346
24 Enterprise Risk	560,096	0.05%	1,057	0	1,057	147	1,205
26 Clerk of the Board	774,073	0.07%	1,461	0	1,461	204	1,665
27 Elections	4,479,793	0.39%	8,456	0	8,456	1,179	9,635
28 Emergency Communications	11,457,439	1.00%	21,627	0	21,627	3,016	24,643
29 District Attorney	27,554,163	2.40%	52,012	0	52,012	7,254	59,265
30 Child Support Services	10,668,484	0.93%	20,138	0	20,138	2,809	22,947
31 Public Defender	13,800,570	1.20%	26,050	0	26,050	3,633	29,683
32 Coroner & Investigation	6,980,052	0.61%	13,176	0	13,176	1,838	15,013
33 Jail Operations & Administration	62,080,867	5.41%	117,185	0	117,185	16,343	133,528
34 Sheriff	37,710,991	3.29%	71,184	0	71,184	9,928	81,111
35 Juvenile Hall	21,325,050	1.86%	40,253	0	40,253	5,614	45,867
36 Probation	27,342,915	2.38%	51,613	0	51,613	7,198	58,811
37 Agricultural Commissioner	11,421,686	1.00%	21,560	0	21,560	3,007	24,567
38 Building Services	6,725,308	0.59%	12,695	0	12,695	1,770	14,465
39 Planning	4,262,847	0.37%	8,047	0	8,047	1,122	9,169
40 Resource Management Agency	4,677,445	0.41%	8,829	0	8,829	1,231	10,061
41 Environmental Services	1,591,871	0.14%	3,005	0	3,005	419	3,424
42 Primary Health Care	52,487,959	4.58%	99,077	0	99,077	13,818	112,895
43 Emergency Medical Services	4,328,261	0.38%	8,170	0	8,170	1,139	9,310
44 Environmental Health	12,928,743	1.13%	24,404	0	24,404	3,404	27,808
45 Public Guardian/Administrator	1,654,430	0.14%	3,123	0	3,123	436	3,558
46 Children's Medical Services	4,929,306	0.43%	9,305	0	9,305	1,298	10,602

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Budgeting, Finance & Analysis Allocations

Dept:4 County Administrative Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Public Health	21,773,446	1.90%	\$41,100	\$0	\$41,100	\$5,732	\$46,832
48 Health Administration	8,048,003	0.70%	15,192	0	15,192	2,119	17,310
49 Animal Services	2,531,798	0.22%	4,779	0	4,779	667	5,446
50 Veteran's Affairs Office	2,125,550	0.19%	4,012	0	4,012	560	4,572
51 Social Services	118,169,849	10.30%	223,059	0	223,059	31,109	254,168
52 Area Agency on Aging	2,913,000	0.25%	5,499	0	5,499	767	6,265
53 Agricultural Cooperative Extension	426,157	0.04%	804	0	804	112	917
54 Parks Operations	5,485,133	0.48%	10,354	0	10,354	1,444	11,798
55 Roads & Bridges - Construction Project	12,182,297	1.06%	22,995	0	22,995	3,207	26,203
56 Roads & Bridges - Maintenance	16,663,155	1.45%	31,454	0	31,454	4,387	35,840
57 County Library	10,415,869	0.91%	19,661	0	19,661	2,742	22,403
58 IHSS PA-Administration	1,049,499	0.09%	1,981	0	1,981	276	2,257
59 Fish & Game Propagation	34,475	0.00%	65	0	65	9	74
60 Community Action Partnership	568,926	0.05%	1,074	0	1,074	150	1,224
61 Workforce Development Board	4,322,298	0.38%	8,159	0	8,159	1,138	9,297
62 Behavioral Health	125,414,331	10.93%	236,734	0	236,734	33,016	269,750
63 Homeland Security Grant	817,616	0.07%	1,543	0	1,543	215	1,759
64 NGEN Operations & Maintenance	1,236,446	0.11%	2,334	0	2,334	326	2,659
65 Water Resources Agency	24,374,830	2.12%	46,010	0	46,010	6,417	52,427
66 Capital Projects	4,990,519	0.44%	9,420	0	9,420	1,314	10,734
68 Natividad Medical Center	296,086,762	25.81%	558,897	0	558,897	77,947	636,845
69 Parks Lake & Resort Operations	3,936,023	0.34%	7,430	0	7,430	1,036	8,466
70 Laguna Seca Track	21,364,429	1.86%	40,328	(462,836)	(422,508)	5,624	(416,884)
71 General Liability Insurance (ISF)	6,376,726	0.56%	12,037	0	12,037	1,679	13,716
72 Workmens' Compensation (ISF)	5,677,326	0.49%	10,717	0	10,717	1,495	12,211
73 Benefits Programs Fund (ISF)	6,944,938	0.61%	13,109	0	13,109	1,828	14,938
78 All Others	6,131,164	0.53%	11,573	0	11,573	1,614	13,187
Subtotal	1,147,205,786	100.00%	2,165,482	(719,199)	1,446,283	299,986	1,746,269
Direct Bills					719,199		719,199
Total					\$2,165,482		\$2,465,467

Basis Units: Adjusted Budgeted Expenditures
 Source: -

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Courier Charges Allocations

Dept:4 County Administrative Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Administrative Office	15,471.96	3.59%	\$25,852	\$(15,472)	\$10,380	\$0	\$10,380
5 Contracts & Purchasing	6,188.76	1.44%	10,341	(6,189)	4,152	1,307	5,459
6 Fleet Administration	6,188.76	1.44%	10,341	(6,189)	4,152	1,307	5,459
7 Human Resources	9,283.32	2.15%	15,512	(9,283)	6,228	1,960	8,189
8 Civil Rights Office	6,188.76	1.44%	10,341	(6,189)	4,152	1,307	5,459
9 Information Technology	12,377.52	2.87%	20,682	(12,378)	8,304	2,614	10,918
10 Facilities & Facilities Maintenance Proj	6,188.76	1.44%	10,341	(6,189)	4,152	1,307	5,459
11 Auditor-Controller	6,188.76	1.44%	10,341	(6,189)	4,152	1,307	5,459
12 Treasurer-Tax Collector	6,188.76	1.44%	10,341	(6,189)	4,152	1,307	5,459
13 County Counsel	6,188.76	1.44%	10,341	(6,189)	4,152	1,307	5,459
14 Risk Management	3,094.44	0.72%	5,171	(3,094)	2,076	653	2,730
15 Board of Supervisors	7,736.04	1.80%	12,926	(7,736)	5,190	1,634	6,824
16 Office of Emergency Services	6,188.76	1.44%	10,341	(6,189)	4,152	1,307	5,459
19 Rifle Range	773.60	0.18%	1,293	(774)	519	163	682
20 Housing & Economic Dev Admin	6,188.76	1.44%	10,341	(6,189)	4,152	1,307	5,459
21 Assessor	3,094.44	0.72%	5,171	(3,094)	2,076	653	2,730
22 Clerk/Recorder	3,094.44	0.72%	5,171	(3,094)	2,076	653	2,730
26 Clerk of the Board	6,188.76	1.44%	10,341	(6,189)	4,152	1,307	5,459
27 Elections	6,188.76	1.44%	10,341	(6,189)	4,152	1,307	5,459
28 Emergency Communications	6,188.76	1.44%	10,341	(6,189)	4,152	1,307	5,459
29 District Attorney	12,377.52	2.87%	20,682	(12,378)	8,304	2,614	10,918
30 Child Support Services	6,188.76	1.44%	10,341	(6,189)	4,152	1,307	5,459
31 Public Defender	6,188.76	1.44%	10,341	(6,189)	4,152	1,307	5,459
34 Sheriff	12,377.52	2.87%	20,682	(12,378)	8,304	2,614	10,918
35 Juvenile Hall	9,283.20	2.15%	15,511	(9,283)	6,228	1,960	8,188
36 Probation	12,377.52	2.87%	20,682	(12,378)	8,304	2,614	10,918
37 Agricultural Commissioner	6,188.76	1.44%	10,341	(6,189)	4,152	1,307	5,459
38 Building Services	6,188.76	1.44%	10,341	(6,189)	4,152	1,307	5,459
39 Planning	6,188.76	1.44%	10,341	(6,189)	4,152	1,307	5,459
40 Resource Management Agency	6,188.76	1.44%	10,341	(6,189)	4,152	1,307	5,459
42 Primary Health Care	33,735.00	7.83%	56,368	(33,735)	22,633	7,123	29,757
43 Emergency Medical Services	6,188.76	1.44%	10,341	(6,189)	4,152	1,307	5,459
44 Environmental Health	12,377.52	2.87%	20,682	(12,378)	8,304	2,614	10,918
45 Public Guardian/Administrator	1,856.64	0.43%	3,102	(1,857)	1,246	392	1,638
46 Children's Medical Services	18,566.40	4.31%	31,023	(18,566)	12,456	3,920	16,377
47 Public Health	12,377.52	2.87%	20,682	(12,378)	8,304	2,614	10,918
48 Health Administration	6,188.76	1.44%	10,341	(6,189)	4,152	1,307	5,459
49 Animal Services	3,094.44	0.72%	5,171	(3,094)	2,076	653	2,730
50 Veteran's Affairs Office	7,742.04	1.80%	12,936	(7,742)	5,194	1,635	6,829
51 Social Services	25,386.12	5.89%	42,418	(25,386)	17,032	5,360	22,392
53 Agricultural Cooperative Extension	6,188.76	1.44%	10,341	(6,189)	4,152	1,307	5,459
54 Parks Operations	3,094.44	0.72%	5,171	(3,094)	2,076	653	2,730
55 Roads & Bridges - Construction Project	12,377.52	2.87%	20,682	(12,378)	8,304	2,614	10,918

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Courier Charges Allocations

Dept:4 County Administrative Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
56 Roads & Bridges - Maintenance	6,188.76	1.44%	\$10,341	\$(6,189)	\$4,152	\$1,307	\$5,459
57 County Library	3,094.44	0.72%	5,171	(3,094)	2,076	653	2,730
61 Workforce Development Board	6,188.76	1.44%	10,341	(6,189)	4,152	1,307	5,459
62 Behavioral Health	40,227.12	9.34%	67,216	(40,227)	26,989	8,494	35,483
65 Water Resources Agency	6,188.76	1.44%	10,341	(6,189)	4,152	1,307	5,459
68 Natividad Medical Center	6,188.76	1.44%	10,341	(6,189)	4,152	1,307	5,459
70 Laguna Seca Track	928.32	0.22%	1,551	(928)	623	196	819
Subtotal	430,918.04	100.00%	720,027	(430,918)	289,109	87,725	376,834
Direct Bills					430,918		430,918
Total					\$720,027		\$807,752

Basis Units: Direct Charges
 Source:

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FY 2019-20 Actuals
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Mail Charges Allocations

Dept:4 County Administrative Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Administrative Office	434.94	0.21%	\$598	\$(435)	\$163	\$0	\$163
5 Contracts & Purchasing	32.19	0.02%	44	(32)	12	4	16
6 Fleet Administration	17.98	0.01%	25	(18)	7	2	9
7 Human Resources	430.53	0.20%	592	(431)	161	48	209
8 Civil Rights Office	35.25	0.02%	48	(35)	13	4	17
9 Information Technology	34.77	0.02%	48	(35)	13	4	17
10 Facilities & Facilities Maintenance Proj	67.85	0.03%	93	(68)	25	8	33
11 Auditor-Controller	13,895.64	6.55%	19,102	(13,896)	5,206	1,537	6,743
12 Treasurer-Tax Collector	15,226.59	7.18%	20,932	(15,227)	5,705	1,684	7,389
13 County Counsel	582.70	0.27%	801	(583)	218	64	283
14 Risk Management	15.35	0.01%	21	(15)	6	2	7
15 Board of Supervisors	158.14	0.07%	217	(158)	59	17	77
16 Office of Emergency Services	4.10	0.00%	6	(4)	2	0	2
17 Office of Community Engagement & St	0.68	0.00%	1	(1)	0	0	0
20 Housing & Economic Dev Admin	8,820.16	4.16%	12,125	(8,820)	3,305	975	4,280
21 Assessor	7,275.83	3.43%	10,002	(7,276)	2,726	805	3,531
22 Clerk/Recorder	5,738.22	2.71%	7,888	(5,738)	2,150	635	2,784
26 Clerk of the Board	222.96	0.11%	306	(223)	84	25	108
27 Elections	3,888.99	1.83%	5,346	(3,889)	1,457	430	1,887
28 Emergency Communications	80.47	0.04%	111	(80)	30	9	39
29 District Attorney	5,705.93	2.69%	7,844	(5,706)	2,138	631	2,769
30 Child Support Services	15,488.71	7.31%	21,292	(15,489)	5,803	1,713	7,516
31 Public Defender	697.42	0.33%	959	(697)	261	77	338
33 Jail Operations & Administration	2,972.97	1.40%	4,087	(2,973)	1,114	329	1,443
34 Sheriff	10,665.95	5.03%	14,662	(10,666)	3,996	1,179	5,176
36 Probation	3,798.91	1.79%	5,222	(3,799)	1,423	420	1,843
37 Agricultural Commissioner	1,045.41	0.49%	1,437	(1,045)	392	116	507
38 Building Services	2,170.27	1.02%	2,983	(2,170)	813	240	1,053
39 Planning	4,883.37	2.30%	6,713	(4,883)	1,830	540	2,370
40 Resource Management Agency	498.74	0.24%	686	(499)	187	55	242
42 Primary Health Care	18,290.68	8.63%	25,144	(18,291)	6,853	2,023	8,876
43 Emergency Medical Services	168.62	0.08%	232	(169)	63	19	82
44 Environmental Health	3,759.06	1.77%	5,167	(3,759)	1,408	416	1,824
45 Public Guardian/Administrator	2,231.32	1.05%	3,067	(2,231)	836	247	1,083
46 Children's Medical Services	1,657.34	0.78%	2,278	(1,657)	621	183	804
47 Public Health	1,387.52	0.65%	1,907	(1,388)	520	153	673
48 Health Administration	76.72	0.04%	105	(77)	29	8	37
49 Animal Services	556.30	0.26%	765	(556)	208	62	270
50 Veteran's Affairs Office	1,004.17	0.47%	1,380	(1,004)	376	111	487
51 Social Services	54,863.69	25.88%	75,419	(54,864)	20,556	6,067	26,622
54 Parks Operations	53.76	0.03%	74	(54)	20	6	26
55 Roads & Bridges - Construction Project	57.19	0.03%	79	(57)	21	6	28
56 Roads & Bridges - Maintenance	40.54	0.02%	56	(41)	15	4	20

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Mail Charges Allocations

Dept:4 County Administrative Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
58 IHSS PA-Administration	110.60	0.05%	\$152	\$(111)	\$41	\$12	\$54
62 Behavioral Health	3,596.48	1.70%	4,944	(3,596)	1,347	398	1,745
65 Water Resources Agency	1,018.63	0.48%	1,400	(1,019)	382	113	494
68 Natividad Medical Center	17,908.72	8.45%	24,619	(17,909)	6,710	1,980	8,690
70 Laguna Seca Track	61.38	0.03%	84	(61)	23	7	30
78 All Others	289.87	0.14%	398	(290)	109	32	141
Subtotal	212,023.61	100.00%	291,462	(212,024)	79,439	23,397	102,836
Direct Bills					212,024		212,024
Total					\$291,462		\$314,860

Basis Units: Direct Charges
 Source:

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Allocation Summary

Dept:4 County Administrative Office

Department	Records Retention	Budgeting, Finance & Analysis	Courier Charges	Mail Charges	Gen Govt/ Legislative /SB90	Cannabis Activities	COVID-19 Activities	Total
0 Direct Billed	\$819,002	\$719,199	\$430,918	\$212,024	\$0	\$0	\$0	\$2,181,142
3 Annual County Audit	0	804	0	0	0	0	0	804
4 County Administrative Office	1,105	3,200	10,380	163	0	0	0	14,849
5 Contracts & Purchasing	287	2,479	5,459	16	0	0	0	8,240
6 Fleet Administration	47	(231,525)	5,459	9	0	0	0	(226,011)
7 Human Resources	325	11,409	8,189	209	0	0	0	20,131
8 Civil Rights Office	150	1,964	5,459	17	0	0	0	7,590
9 Information Technology	1,662	55,509	10,918	17	0	0	0	68,106
10 Facilities & Facilities Maintenance Proj	923	26,907	5,459	33	0	0	0	33,322
11 Auditor-Controller	1,825	14,752	5,459	6,743	0	0	0	28,779
12 Treasurer-Tax Collector	0	19,640	5,459	7,389	0	0	0	32,487
13 County Counsel	5,909	14,627	5,459	283	0	0	0	26,277
14 Risk Management	2,389	4,674	2,730	7	0	0	0	9,800
15 Board of Supervisors	3,543	7,193	6,824	77	0	0	0	17,637
16 Office of Emergency Services	0	2,182	5,459	2	0	0	0	7,643
17 Office of Community Engagement & St	0	1,801	0	0	0	0	0	1,801
18 Auxiliary Services	0	58	0	0	0	0	0	58
19 Rifle Range	0	391	682	0	0	0	0	1,073
20 Housing & Economic Dev Admin	1,154	17,705	5,459	4,280	0	0	0	28,597
21 Assessor	3,209	12,966	2,730	3,531	0	0	0	22,435
22 Clerk/Recorder	9,083	5,542	2,730	2,784	0	0	0	20,140
23 Grand Jury	0	346	0	0	0	0	0	346
24 Enterprise Risk	0	1,205	0	0	0	0	0	1,205
26 Clerk of the Board	0	1,665	5,459	108	0	0	0	7,232
27 Elections	0	9,635	5,459	1,887	0	0	0	16,982
28 Emergency Communications	441	24,643	5,459	39	0	0	0	30,582
29 District Attorney	49,536	59,265	10,918	2,769	0	0	0	122,489
30 Child Support Services	0	22,947	5,459	7,516	0	0	0	35,921
31 Public Defender	7,451	29,683	5,459	338	0	0	0	42,932
32 Coroner & Investigation	367	15,013	0	0	0	0	0	15,380
33 Jail Operations & Administration	367	133,528	0	1,443	0	0	0	135,338
34 Sheriff	6,948	81,111	10,918	5,176	0	0	0	104,153
35 Juvenile Hall	1,477	45,867	8,188	0	0	0	0	55,533
36 Probation	9,480	58,811	10,918	1,843	0	0	0	81,052
37 Agricultural Commissioner	0	24,567	5,459	507	0	0	0	30,533
38 Building Services	0	14,465	5,459	1,053	0	0	0	20,977
39 Planning	42,740	9,169	5,459	2,370	0	0	0	59,737
40 Resource Management Agency	0	10,061	5,459	242	0	0	0	15,762
41 Environmental Services	0	3,424	0	0	0	0	0	3,424
42 Primary Health Care	27,559	112,895	29,757	8,876	0	0	0	179,087
43 Emergency Medical Services	241	9,310	5,459	82	0	0	0	15,091

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Allocation Summary

Dept:4 County Administrative Office

Department	Records Retention	Budgeting, Finance & Analysis	Courier Charges	Mail Charges	Gen Govt/ Legislative /SB90	Cannabis Activities	COVID-19 Activities	Total
44 Environmental Health	\$1,289	\$27,808	\$10,918	\$1,824	\$0	\$0	\$0	\$41,839
45 Public Guardian/Administrator	1,186	3,558	1,638	1,083	0	0	0	7,465
46 Children's Medical Services	396	10,602	16,377	804	0	0	0	28,180
47 Public Health	515	46,832	10,918	673	0	0	0	58,938
48 Health Administration	1,950	17,310	5,459	37	0	0	0	24,757
49 Animal Services	22	5,446	2,730	270	0	0	0	8,467
50 Veteran's Affairs Office	225	4,572	6,829	487	0	0	0	12,113
51 Social Services	1,163	254,168	22,392	26,622	0	0	0	304,346
52 Area Agency on Aging	0	6,265	0	0	0	0	0	6,265
53 Agricultural Cooperative Extension	0	917	5,459	0	0	0	0	6,376
54 Parks Operations	316	11,798	2,730	26	0	0	0	14,870
55 Roads & Bridges - Construction Project	8,526	26,203	10,918	28	0	0	0	45,674
56 Roads & Bridges - Maintenance	0	35,840	5,459	20	0	0	0	41,319
57 County Library	268	22,403	2,730	0	0	0	0	25,401
58 IHSS PA-Administration	0	2,257	0	54	0	0	0	2,311
59 Fish & Game Propagation	0	74	0	0	0	0	0	74
60 Community Action Partnership	0	1,224	0	0	0	0	0	1,224
61 Workforce Development Board	21	9,297	5,459	0	0	0	0	14,777
62 Behavioral Health	4,489	269,750	35,483	1,745	0	0	0	311,468
63 Homeland Security Grant	0	1,759	0	0	0	0	0	1,759
64 NGEN Operations & Maintenance	0	2,659	0	0	0	0	0	2,659
65 Water Resources Agency	190	52,427	5,459	494	0	0	0	58,571
66 Capital Projects	0	10,734	0	0	0	0	0	10,734
68 Natividad Medical Center	51,037	636,845	5,459	8,690	0	0	0	702,031
69 Parks Lake & Resort Operations	0	8,466	0	0	0	0	0	8,466
70 Laguna Seca Track	0	(416,884)	819	30	0	0	0	(416,036)
71 General Liability Insurance (ISF)	0	13,716	0	0	0	0	0	13,716
72 Workmens' Compensation (ISF)	0	12,211	0	0	0	0	0	12,211
73 Benefits Programs Fund (ISF)	0	14,938	0	0	0	0	0	14,938
78 All Others	0	13,187	0	141	0	0	0	13,328
Total	\$1,068,815	\$2,465,467	\$807,752	\$314,860	\$0	\$0	\$0	\$4,656,894

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CONTRACTS & PURCHASING
Explanatory Narrative

Purchasing for all County departments, the Water Resources Agency, and the Natividad Medical Center is centralized in the Purchasing division of the County Administrative Office.

Purchasing operates to obtain the desired quality of goods and services in a timely manner at the lowest cost by assisting other departments in defining their need, locating vendors and soliciting bids and proposals. All County purchase orders and requisitions are controlled and approved by the Purchasing division and acts as the Purchasing Agent representative for the Board of Supervisors. This division also manages the County Surplus Program, utilizing business practices in the redistribution and sales of excess County property.

The costs of this division have been allocated on the basis of the number of purchase orders issued for each department.

COVID-19 Activities

For cost plan purposes, staff time and other costs related to COVID-19 activities are deemed as unallowable.

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A. Department Costs

Dept:5 Contracts & Purchasing

Description		Amount	General Admin	Contracts & Purchasing	COVID-19 Activities
Personnel Costs					
Salaries	S1	740,555	0	689,740	50,815
<i>Salary % Split</i>			<i>.00%</i>	<i>93.14%</i>	<i>6.86%</i>
Benefits	P	358,453	0	336,872	21,581
Subtotal - Personnel Costs		1,099,008	0	1,026,612	72,396
Services & Supplies Cost					
Services & Supplies	P	76,454	0	76,454	0
Gen Liab Ins (non recoverable)	D	4,148	0	0	0
Cost Plan Charges	D	(1,462,838)	0	0	0
Intrafund Reimbursement	D	(104,093)	0	0	0
Subtotal - Services & Supplies		(1,486,329)	0	76,454	0
Department Cost Total		(387,321)	0	1,103,066	72,396
Adjustments to Cost					
Gen Liab Ins (non recoverable)	D	(4,148)	0	0	0
Cost Plan Charges	D	1,462,838	0	0	0
Intrafund Reimbursement	D	104,093	0	0	0
Subtotal - Adjustments		1,562,783	0	0	0
Total Costs After Adjustments		1,175,462	0	1,103,066	72,396
General Admin Distribution			0	0	0
Grand Total		\$1,175,462		\$1,103,066	\$72,396
				not allocated	

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B. Incoming Costs - (Default Spread Salary%)

Dept:5 Contracts & Purchasing

Department	First Incoming	Second Incoming	Contracts & Purchasing	COVID-19 Activities
1 Single-Use Building	\$16,205	\$0	\$15,093	\$1,112
1 Multi-Use Building	175,807	0	163,744	12,063
Subtotal - Building Depreciation	192,012	0	178,837	13,175
3 Audit Costs	133	3	126	9
Subtotal - Annual County Audit	133	3	126	9
4 Records Retention	169	118	267	20
4 Budgeting, Finance & Analysis	2,175	303	2,309	170
4 Courier Charges	4,152	1,307	5,084	375
4 Mail Charges	12	4	15	1
Subtotal - County Administrative Office	6,508	1,732	7,675	565
5 Contracts & Purchasing	0	1,367	1,273	94
Subtotal - Contracts & Purchasing	0	1,367	1,273	94
6 Vehicle Maintenance & Repairs	0	359	334	25
Subtotal - Fleet Administration	0	359	334	25
7 Human Resources	0	7,791	7,256	535
Subtotal - Human Resources	0	7,791	7,256	535
8 Civil Rights Office	0	1,472	1,371	101
Subtotal - Civil Rights Office	0	1,472	1,371	101
9 Information Technology Services	0	55,909	52,073	3,836
Subtotal - Information Technology	0	55,909	52,073	3,836
10 Fac Maintenance	0	967,728	901,325	66,403
Subtotal - Facilities & Facilities Mainten	0	967,728	901,325	66,403
11 Disbursements	0	561	523	39
11 Budget/Cost Plan/Gen Acctg	0	1,992	1,856	137
11 Payroll Division	0	3,028	2,820	208
11 System Division	0	1,513	1,410	104

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B. Incoming Costs - (Default Spread Salary%)

Dept:5 Contracts & Purchasing

Department	First Incoming	Second Incoming	Contracts & Purchasing	COVID-19 Activities
Subtotal - Auditor-Controller	\$0	\$7,095	\$6,608	\$487
12 Treasury Activities	0	486	452	33
Subtotal - Treasurer-Tax Collector	0	486	452	33
13 Legal Services	0	45,136	42,039	3,097
Subtotal - County Counsel	0	45,136	42,039	3,097
Total Incoming	198,653	1,089,077	1,199,369	88,361
C. Total Allocated		\$2,463,192	\$2,302,435	\$160,757
			93.47%	6.53%

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Contracts & Purchasing Allocations

Dept:5 Contracts & Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Annual County Audit	2	0.04%	\$456	\$0	\$456	\$0	\$456
4 County Administrative Office	52	0.92%	11,844	(104,093)	(92,248)	0	(92,248)
5 Contracts & Purchasing	6	0.11%	1,367	0	1,367	0	1,367
6 Fleet Administration	92	1.63%	20,956	0	20,956	16,679	37,635
7 Human Resources	29	0.51%	6,606	0	6,606	5,258	11,863
8 Civil Rights Office	9	0.16%	2,050	0	2,050	1,632	3,682
9 Information Technology	320	5.66%	72,889	0	72,889	58,014	130,904
10 Facilities & Facilities Maintenance Proj	222	3.93%	50,567	0	50,567	40,248	90,814
11 Auditor-Controller	20	0.35%	4,556	0	4,556	3,626	8,181
12 Treasurer-Tax Collector	75	1.33%	17,083	0	17,083	13,597	30,681
13 County Counsel	23	0.41%	5,239	0	5,239	4,170	9,409
14 Risk Management	9	0.16%	2,050	0	2,050	1,632	3,682
15 Board of Supervisors	15	0.27%	3,417	0	3,417	2,719	6,136
16 Office of Emergency Services	21	0.37%	4,783	0	4,783	3,807	8,591
17 Office of Community Engagement & St	3	0.05%	683	0	683	544	1,227
18 Auxiliary Services	2	0.04%	456	0	456	363	818
20 Housing & Economic Dev Admin	52	0.92%	11,844	0	11,844	9,427	21,272
21 Assessor	20	0.35%	4,556	0	4,556	3,626	8,181
22 Clerk/Recorder	36	0.64%	8,200	0	8,200	6,527	14,727
23 Grand Jury	4	0.07%	911	0	911	725	1,636
24 Enterprise Risk	2	0.04%	456	0	456	363	818
26 Clerk of the Board	7	0.12%	1,594	0	1,594	1,269	2,864
27 Elections	45	0.80%	10,250	0	10,250	8,158	18,408
28 Emergency Communications	35	0.62%	7,972	0	7,972	6,345	14,318
29 District Attorney	48	0.85%	10,933	0	10,933	8,702	19,636
30 Child Support Services	41	0.73%	9,339	0	9,339	7,433	16,772
31 Public Defender	47	0.83%	10,706	0	10,706	8,521	19,226
32 Coroner & Investigation	49	0.87%	11,161	0	11,161	8,883	20,045
33 Jail Operations & Administration	103	1.82%	23,461	0	23,461	18,673	42,135
34 Sheriff	116	2.05%	26,422	0	26,422	21,030	47,453
35 Juvenile Hall	101	1.79%	23,006	0	23,006	18,311	41,316
36 Probation	148	2.62%	33,711	0	33,711	26,832	60,543
37 Agricultural Commissioner	60	1.06%	13,667	0	13,667	10,878	24,544
38 Building Services	28	0.50%	6,378	0	6,378	5,076	11,454
39 Planning	23	0.41%	5,239	0	5,239	4,170	9,409
40 Resource Management Agency	38	0.67%	8,656	0	8,656	6,889	15,545
41 Environmental Services	10	0.18%	2,278	0	2,278	1,813	4,091
42 Primary Health Care	356	6.30%	81,089	0	81,089	64,541	145,630
43 Emergency Medical Services	33	0.58%	7,517	0	7,517	5,983	13,499
44 Environmental Health	113	2.00%	25,739	0	25,739	20,486	46,225
45 Public Guardian/Administrator	20	0.35%	4,556	0	4,556	3,626	8,181
46 Children's Medical Services	18	0.32%	4,100	0	4,100	3,263	7,363
47 Public Health	189	3.34%	43,050	0	43,050	34,265	77,315

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Contracts & Purchasing Allocations

Dept:5 Contracts & Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
48 Health Administration	89	1.57%	\$20,272	\$0	\$20,272	\$16,135	\$36,408
49 Animal Services	54	0.95%	12,300	0	12,300	9,790	22,090
50 Veteran's Affairs Office	9	0.16%	2,050	0	2,050	1,632	3,682
51 Social Services	196	3.47%	44,645	0	44,645	35,534	80,178
52 Area Agency on Aging	15	0.27%	3,417	0	3,417	2,719	6,136
53 Agricultural Cooperative Extension	2	0.04%	456	0	456	363	818
54 Parks Operations	132	2.33%	30,067	0	30,067	23,931	53,998
55 Roads & Bridges - Construction Project	120	2.12%	27,333	0	27,333	21,755	49,089
56 Roads & Bridges - Maintenance	157	2.78%	35,761	0	35,761	28,463	64,225
57 County Library	75	1.33%	17,083	0	17,083	13,597	30,681
58 IHSS PA-Administration	2	0.04%	456	0	456	363	818
60 Community Action Partnership	16	0.28%	3,644	0	3,644	2,901	6,545
61 Workforce Development Board	7	0.12%	1,594	0	1,594	1,269	2,864
62 Behavioral Health	233	4.12%	53,072	0	53,072	42,242	95,314
63 Homeland Security Grant	5	0.09%	1,139	0	1,139	906	2,045
65 Water Resources Agency	224	3.96%	51,022	0	51,022	40,610	91,633
66 Capital Projects	111	1.96%	25,283	0	25,283	20,124	45,407
68 Natividad Medical Center	1,208	21.36%	275,157	0	275,157	219,005	494,161
69 Parks Lake & Resort Operations	35	0.62%	7,972	0	7,972	6,345	14,318
70 Laguna Seca Track	200	3.54%	45,556	0	45,556	36,259	81,815
71 General Liability Insurance (ISF)	5	0.09%	1,139	0	1,139	906	2,045
72 Workmens' Compensation (ISF)	9	0.16%	2,050	0	2,050	1,632	3,682
73 Benefits Programs Fund (ISF)	11	0.19%	2,506	0	2,506	1,994	4,500
75 Vehicle Replacement Planning (ISF)	14	0.25%	3,189	0	3,189	2,538	5,727
78 All Others	84	1.49%	19,133	0	19,133	15,229	34,362
Subtotal	5,655	100.00%	1,288,088	(104,093)	1,183,995	1,014,347	2,198,342
Direct Bills					104,093		104,093
Total					\$1,288,088		\$2,302,435

Basis Units: Number of Purchase Orders
 Source: -

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Allocation Summary

Dept:5 Contracts & Purchasing

Department	Contracts & Purchasing	COVID-19 Activities	Total
0 Direct Billed	\$104,093	\$0	\$104,093
3 Annual County Audit	456	0	456
4 County Administrative Office	(92,248)	0	(92,248)
5 Contracts & Purchasing	1,367	0	1,367
6 Fleet Administration	37,635	0	37,635
7 Human Resources	11,863	0	11,863
8 Civil Rights Office	3,682	0	3,682
9 Information Technology	130,904	0	130,904
10 Facilities & Facilities Maintenance Proj	90,814	0	90,814
11 Auditor-Controller	8,181	0	8,181
12 Treasurer-Tax Collector	30,681	0	30,681
13 County Counsel	9,409	0	9,409
14 Risk Management	3,682	0	3,682
15 Board of Supervisors	6,136	0	6,136
16 Office of Emergency Services	8,591	0	8,591
17 Office of Community Engagement & St	1,227	0	1,227
18 Auxiliary Services	818	0	818
20 Housing & Economic Dev Admin	21,272	0	21,272
21 Assessor	8,181	0	8,181
22 Clerk/Recorder	14,727	0	14,727
23 Grand Jury	1,636	0	1,636
24 Enterprise Risk	818	0	818
26 Clerk of the Board	2,864	0	2,864
27 Elections	18,408	0	18,408
28 Emergency Communications	14,318	0	14,318
29 District Attorney	19,636	0	19,636
30 Child Support Services	16,772	0	16,772
31 Public Defender	19,226	0	19,226
32 Coroner & Investigation	20,045	0	20,045
33 Jail Operations & Administration	42,135	0	42,135
34 Sheriff	47,453	0	47,453
35 Juvenile Hall	41,316	0	41,316
36 Probation	60,543	0	60,543
37 Agricultural Commissioner	24,544	0	24,544
38 Building Services	11,454	0	11,454
39 Planning	9,409	0	9,409
40 Resource Management Agency	15,545	0	15,545
41 Environmental Services	4,091	0	4,091
42 Primary Health Care	145,630	0	145,630
43 Emergency Medical Services	13,499	0	13,499
44 Environmental Health	46,225	0	46,225

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Allocation Summary

Dept:5 Contracts & Purchasing

Department	Contracts & Purchasing	COVID-19 Activities	Total
45 Public Guardian/Administrator	\$8,181	\$0	\$8,181
46 Children's Medical Services	7,363	0	7,363
47 Public Health	77,315	0	77,315
48 Health Administration	36,408	0	36,408
49 Animal Services	22,090	0	22,090
50 Veteran's Affairs Office	3,682	0	3,682
51 Social Services	80,178	0	80,178
52 Area Agency on Aging	6,136	0	6,136
53 Agricultural Cooperative Extension	818	0	818
54 Parks Operations	53,998	0	53,998
55 Roads & Bridges - Construction Project	49,089	0	49,089
56 Roads & Bridges - Maintenance	64,225	0	64,225
57 County Library	30,681	0	30,681
58 IHSS PA-Administration	818	0	818
60 Community Action Partnership	6,545	0	6,545
61 Workforce Development Board	2,864	0	2,864
62 Behavioral Health	95,314	0	95,314
63 Homeland Security Grant	2,045	0	2,045
65 Water Resources Agency	91,633	0	91,633
66 Capital Projects	45,407	0	45,407
68 Natividad Medical Center	494,161	0	494,161
69 Parks Lake & Resort Operations	14,318	0	14,318
70 Laguna Seca Track	81,815	0	81,815
71 General Liability Insurance (ISF)	2,045	0	2,045
72 Workmens' Compensation (ISF)	3,682	0	3,682
73 Benefits Programs Fund (ISF)	4,500	0	4,500
75 Vehicle Replacement Planning (ISF)	5,727	0	5,727
78 All Others	34,362	0	34,362
Total	\$2,302,435	\$0	\$2,302,435

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FLEET ADMINISTRATION
Explanatory Narrative

The Fleet Administration division is under the direction of the County Administrative Office. Fleet Administration provides vehicle procurement/disposal, service station fuel services and vehicle maintenance and repair services to all County Departments. This division also handles the County vehicle rental program and shuttle services.

Vehicle Maintenance & Repairs

Fleet Administration services and tracks the repair and maintenance actions for over 1,600 pieces of equipment ranging from passenger cars to heavy equipment. The division performs both scheduled and corrective services on much of the County's automobiles, trucks, heavy equipment, generators, trailers, and miscellaneous small equipment. The Fleet Management division uses FASTER Asset Solutions, a web-based solution and has the advanced fleet and asset management system. The system also provides parts inventory management and comprehensive maintenance and labor tracking. Labor rates are reviewed annually. These costs are deemed allowable and allocation is based on actual annual charges for labor and parts provided.

Fuel Service

Fleet operates multiple fueling service sites. EJ Ward is used for fuel tracking. EJ Ward is a telematic and fuel management solutions that monitors vehicle functions with security controls and measures in dispensing and monitoring fuel transactions. Attached to the fuel pump nozzle is the Ward hose module which reads data from a Ward fuel tag installed in each vehicle or asset that consumes fuel. Departments are then billed monthly for their vehicles' fuel consumption. The costs of providing fuel services are considered allowable and accordingly have been allocated separately based on the total actual charges of fuel consumption during the year.

Direct Identified

Direct identified costs are shuttle services directly provided by Fleet to the Superior Court of California. Shuttle service is provided almost exclusively for jurors. The costs have been allocated based on staff's time records for services rendered.

COVID-19 Activities

For cost plan purposes, staff time and other costs related to COVID-19 activities are deemed as unallowable.

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A. Department Costs

Dept:6 Fleet Administration

Description		Amount	General Admin	Vehicle Maintenance & Repairs	Fuel Service	Superior Court-Shuttle	COVID-19 Activities
Personnel Costs							
Salaries	S1	1,442,961	233,448	1,109,106	46,439	45,977	7,991
<i>Salary % Split</i>			<i>16.18%</i>	<i>76.86%</i>	<i>3.22%</i>	<i>3.19%</i>	<i>.55%</i>
Benefits	P	876,297	141,771	673,550	28,202	27,921	4,853
Subtotal - Personnel Costs		2,319,258	375,219	1,782,656	74,641	73,898	12,844
Services & Supplies Cost							
Services & Supplies	P	3,415,862	115,806	1,811,310	1,461,974	22,808	3,964
Ins-Gen Liab (non-recoverable)	D	8,740	0	0	0	0	0
Cost Plan Charges	D	837,320	0	0	0	0	0
Interfund Reimbursement	D	(1,521,961)	0	0	0	0	0
Intrafund Reimbursement	D	(3,380,193)	0	0	0	0	0
Equipment	D	296,244	0	0	0	0	0
Vehicles	D	31,076	0	0	0	0	0
Misc Revenue	S	(16,107)	(2,606)	(12,380)	(518)	(513)	(89)
Misc Revenue	P	(10,303)	0	0	0	(10,303)	0
Subtotal - Services & Supplies		(339,323)	113,200	1,798,930	1,461,456	11,992	3,875
Department Cost Total		1,979,935	488,419	3,581,586	1,536,097	85,890	16,719
Adjustments to Cost							
Ins-Gen Liab (non-recoverable)	D	(8,740)	0	0	0	0	0
Cost Plan Charges	D	(837,320)	0	0	0	0	0
Interfund Reimbursement	D	1,521,961	0	0	0	0	0
Intrafund Reimbursement	D	3,380,193	0	0	0	0	0
Equipment	D	(296,244)	0	0	0	0	0
Vehicles	D	(31,076)	0	0	0	0	0
Subtotal - Adjustments		3,728,775	0	0	0	0	0
Total Costs After Adjustments		5,708,710	488,419	3,581,586	1,536,097	85,890	16,719
General Admin Distribution			(488,419)	447,873	18,753	18,566	3,227
Grand Total		\$5,708,710		\$4,029,459	\$1,554,850	\$104,456	\$19,946
						not allocated	

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B. Incoming Costs - (Default Spread Salary%)

Dept:6 Fleet Administration

Department	First Incoming	Second Incoming	Vehicle Maintenance & Repairs	Fuel Service	Superior Court-Shuttle	COVID-19 Activities
2 Depreciation Expense	\$92,744	\$0	\$85,045	\$3,561	\$3,525	\$613
Subtotal - Equipment Depreciation	92,744	0	85,045	3,561	3,525	613
3 Audit Costs	766	18	719	30	30	5
Subtotal - Annual County Audit	766	18	719	30	30	5
4 Records Retention	27	19	43	2	2	0
4 Budgeting, Finance & Analysis	(233,278)	1,753	(212,305)	(8,889)	(8,801)	(1,530)
4 Courier Charges	4,152	1,307	5,006	210	208	36
4 Mail Charges	7	2	8	0	0	0
Subtotal - County Administrative Office	(229,092)	3,081	(207,249)	(8,678)	(8,591)	(1,493)
5 Contracts & Purchasing	20,956	16,679	34,511	1,445	1,431	249
Subtotal - Contracts & Purchasing	20,956	16,679	34,511	1,445	1,431	249
6 Vehicle Maintenance & Repairs	0	9,873	9,053	379	375	65
6 Fuel Service	0	17	16	1	1	0
Subtotal - Fleet Administration	0	9,890	9,069	380	376	65
7 Human Resources	0	21,424	19,646	823	814	142
Subtotal - Human Resources	0	21,424	19,646	823	814	142
8 Civil Rights Office	0	4,049	3,713	155	154	27
Subtotal - Civil Rights Office	0	4,049	3,713	155	154	27
9 Information Technology Services	0	87,505	80,241	3,360	3,326	578
Subtotal - Information Technology	0	87,505	80,241	3,360	3,326	578
10 Fac Maintenance	0	64,047	58,731	2,459	2,435	423
Subtotal - Facilities & Facilities Mainten	0	64,047	58,731	2,459	2,435	423
11 Disbursements	0	23,349	21,410	896	888	154
11 Budget/Cost Plan/Gen Acctg	0	11,514	10,558	442	438	76
11 Payroll Division	0	8,326	7,635	320	316	55
11 System Division	0	4,162	3,816	160	158	27

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B. Incoming Costs - (Default Spread Salary%)

Dept:6 Fleet Administration

Department	First Incoming	Second Incoming	Vehicle Maintenance & Repairs	Fuel Service	Superior Court-Shuttle	COVID-19 Activities
Subtotal - Auditor-Controller	\$0	\$47,350	\$43,419	\$1,818	\$1,800	\$313
12 Treasury Activities	0	20,209	18,531	776	768	134
Subtotal - Treasurer-Tax Collector	0	20,209	18,531	776	768	134
13 Legal Services	0	6,923	6,348	266	263	46
Subtotal - County Counsel	0	6,923	6,348	266	263	46
Total Incoming	(114,626)	281,176	152,723	6,395	6,331	1,100
C. Total Allocated		\$5,875,259	\$4,182,182	\$1,561,244	\$110,787	\$21,046
			71.18%	26.57%	1.89%	0.36%

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Vehicle Maintenance & Repairs Allocations

Dept:6 Fleet Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Administrative Office	16,899.37	0.50%	\$19,528	\$(16,899)	\$2,629	\$0	\$2,629
5 Contracts & Purchasing	2,305.28	0.07%	2,664	(2,305)	359	0	359
6 Fleet Administration	63,466.82	1.87%	73,339	(63,467)	9,873	0	9,873
7 Human Resources	838.05	0.02%	968	(838)	130	65	196
8 Civil Rights Office	114.98	0.00%	133	(115)	18	9	27
9 Information Technology	68,390.35	2.01%	79,029	(68,390)	10,638	5,322	15,960
10 Facilities & Facilities Maintenance Proj	114,903.01	3.38%	132,777	(114,903)	17,874	8,941	26,815
11 Auditor-Controller	250.86	0.01%	290	(251)	39	20	59
12 Treasurer-Tax Collector	1,355.59	0.04%	1,566	(1,356)	211	105	316
13 County Counsel	2,076.89	0.06%	2,400	(2,077)	323	162	485
15 Board of Supervisors	197.53	0.01%	228	(198)	31	15	46
16 Office of Emergency Services	6,613.48	0.19%	7,642	(6,613)	1,029	515	1,543
17 Office of Community Engagement & St	1,475.05	0.04%	1,705	(1,475)	229	115	344
19 Rifle Range	2,541.23	0.07%	2,937	(2,541)	395	198	593
20 Housing & Economic Dev Admin	373.19	0.01%	431	(373)	58	29	87
21 Assessor	13,799.01	0.41%	15,946	(13,799)	2,146	1,074	3,220
22 Clerk/Recorder	240.35	0.01%	278	(240)	37	19	56
27 Elections	4,131.08	0.12%	4,774	(4,131)	643	321	964
28 Emergency Communications	2,684.65	0.08%	3,102	(2,685)	418	209	627
29 District Attorney	101,773.95	3.00%	117,605	(101,774)	15,831	7,920	23,751
30 Child Support Services	12,288.62	0.36%	14,200	(12,289)	1,912	956	2,868
31 Public Defender	4,557.67	0.13%	5,267	(4,558)	709	355	1,064
33 Jail Operations & Administration	911,451.73	26.84%	1,053,232	(911,452)	141,780	70,925	212,705
35 Juvenile Hall	48,102.44	1.42%	55,585	(48,102)	7,483	3,743	11,226
36 Probation	36,914.71	1.09%	42,657	(36,915)	5,742	2,873	8,615
37 Agricultural Commissioner	134,190.88	3.95%	155,065	(134,191)	20,874	10,442	31,316
38 Building Services	38,791.91	1.14%	44,826	(38,792)	6,034	3,019	9,053
39 Planning	7,582.67	0.22%	8,762	(7,583)	1,180	590	1,770
40 Resource Management Agency	12,909.15	0.38%	14,917	(12,909)	2,008	1,005	3,013
41 Environmental Services	2,344.71	0.07%	2,709	(2,345)	365	182	547
43 Emergency Medical Services	11.12	0.00%	13	(11)	2	1	3
44 Environmental Health	53,033.66	1.56%	61,283	(53,034)	8,250	4,127	12,376
45 Public Guardian/Administrator	2,252.35	0.07%	2,603	(2,252)	350	175	526
46 Children's Medical Services	2,758.50	0.08%	3,188	(2,759)	429	215	644
47 Public Health	27,173.09	0.80%	31,400	(27,173)	4,227	2,114	6,341
48 Health Administration	10,370.53	0.31%	11,984	(10,371)	1,613	807	2,420
49 Animal Services	14,723.26	0.43%	17,014	(14,723)	2,290	1,146	3,436
50 Veteran's Affairs Office	14,080.53	0.41%	16,271	(14,081)	2,190	1,096	3,286
51 Social Services	157,087.37	4.63%	181,523	(157,087)	24,436	12,224	36,659
53 Agricultural Cooperative Extension	13,641.20	0.40%	15,763	(13,641)	2,122	1,061	3,183
54 Parks Operations	276,391.11	8.14%	319,385	(276,391)	42,994	21,507	64,501
55 Roads & Bridges - Construction Project	44,792.86	1.32%	51,761	(44,793)	6,968	3,486	10,453
56 Roads & Bridges - Maintenance	831,154.84	24.47%	960,444	(831,155)	129,290	64,677	193,966

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Vehicle Maintenance & Repairs Allocations

Dept:6 Fleet Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
57 County Library	36,355.75	1.07%	\$42,011	\$(36,356)	\$5,655	\$2,829	\$8,484
61 Workforce Development Board	3,361.09	0.10%	3,884	(3,361)	523	262	784
62 Behavioral Health	161,235.71	4.75%	186,317	(161,236)	25,081	12,547	37,628
65 Water Resources Agency	2,277.31	0.07%	2,632	(2,277)	354	177	531
68 Natividad Medical Center	11,992.28	0.35%	13,858	(11,992)	1,865	933	2,799
69 Parks Lake & Resort Operations	149.62	0.00%	173	(150)	23	12	35
70 Laguna Seca Track	116,501.16	3.43%	134,623	(116,501)	18,122	9,066	27,188
78 All Others	3,166.17	0.09%	3,659	(3,166)	493	246	739
Subtotal	3,396,074.72	100.00%	3,924,348	(3,396,075)	528,274	257,834	786,107
Direct Bills					3,396,075		3,396,075
Total					\$3,924,348		\$4,182,182

Basis Units: Actual Annual Vehicle Charges

Source: -

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Fuel Service Allocations

Dept:6 Fleet Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Administrative Office	50,487.84	3.26%	\$50,540	\$(50,488)	\$52	\$0	\$52
6 Fleet Administration	16,618.28	1.07%	16,636	(16,618)	17	0	17
9 Information Technology	14,974.10	0.97%	14,990	(14,974)	16	109	125
10 Facilities & Facilities Maintenance Proj	62,895.70	4.06%	62,961	(62,896)	65	458	523
12 Treasurer-Tax Collector	187.19	0.01%	187	(187)	0	1	2
16 Office of Emergency Services	2,574.55	0.17%	2,577	(2,575)	3	19	21
19 Rifle Range	844.03	0.05%	845	(844)	1	6	7
21 Assessor	2,484.84	0.16%	2,487	(2,485)	3	18	21
27 Elections	3,366.92	0.22%	3,370	(3,367)	3	25	28
29 District Attorney	56,495.57	3.65%	56,554	(56,496)	59	412	470
30 Child Support Services	3,265.15	0.21%	3,269	(3,265)	3	24	27
31 Public Defender	3,306.80	0.21%	3,310	(3,307)	3	24	28
33 Jail Operations & Administration	521,167.26	33.65%	521,708	(521,167)	540	3,797	4,338
35 Juvenile Hall	23,234.00	1.50%	23,258	(23,234)	24	169	193
36 Probation	24,082.64	1.55%	24,108	(24,083)	25	175	200
37 Agricultural Commissioner	83,414.79	5.39%	83,501	(83,415)	86	608	694
38 Building Services	21,216.24	1.37%	21,238	(21,216)	22	155	177
39 Planning	1,473.35	0.10%	1,475	(1,473)	2	11	12
40 Resource Management Agency	1,967.54	0.13%	1,970	(1,968)	2	14	16
41 Environmental Services	868.42	0.06%	869	(868)	1	6	7
44 Environmental Health	28,157.05	1.82%	28,186	(28,157)	29	205	234
45 Public Guardian/Administrator	813.03	0.05%	814	(813)	1	6	7
46 Children's Medical Services	969.50	0.06%	971	(969)	1	7	8
47 Public Health	6,697.21	0.43%	6,704	(6,697)	7	49	56
48 Health Administration	5,250.16	0.34%	5,256	(5,250)	5	38	44
49 Animal Services	5,367.01	0.35%	5,373	(5,367)	6	39	45
50 Veteran's Affairs Office	7,132.84	0.46%	7,140	(7,133)	7	52	59
51 Social Services	88,397.07	5.71%	88,489	(88,397)	92	644	736
53 Agricultural Cooperative Extension	14,835.86	0.96%	14,851	(14,836)	15	108	123
54 Parks Operations	95,029.66	6.14%	95,128	(95,030)	99	692	791
55 Roads & Bridges - Construction Project	42,949.23	2.77%	42,994	(42,949)	45	313	357
56 Roads & Bridges - Maintenance	231,237.62	14.93%	231,477	(231,238)	240	1,685	1,925
57 County Library	14,506.35	0.94%	14,521	(14,506)	15	106	121
61 Workforce Development Board	1,487.22	0.10%	1,489	(1,487)	2	11	12
62 Behavioral Health	53,669.16	3.47%	53,725	(53,669)	56	391	447
65 Water Resources Agency	47,012.51	3.04%	47,061	(47,013)	49	343	391
68 Natividad Medical Center	11,357.42	0.73%	11,369	(11,357)	12	83	95
69 Parks Lake & Resort Operations	73.55	0.00%	74	(74)	0	1	1
70 Laguna Seca Track	(1,024.97)	-0.07%	(1,026)	1,025	(1)	(7)	(9)

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Fuel Service Allocations

Dept:6 Fleet Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	1,548,842.66	100.00%	1,550,449	(1,548,843)	1,606	10,796	12,402
Direct Bills					1,548,843		1,548,843
Total					\$1,550,449		\$1,561,244

Basis Units: Actual Annual Fuel Consumption
 Source: -

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Superior Court-Shuttle Allocations

Dept:6 Fleet Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
77 Superior Court of CA - Mo Co	100	100.00%	\$100,098	\$0	\$100,098	\$10,688	\$110,787
Subtotal	100	100.00%	100,098	0	100,098	10,688	110,787
Direct Bills					0		0
Total					\$100,098		\$110,787

Basis Units: Staff's Time Records
 Source: -

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Allocation Summary

Dept:6 Fleet Administration

Department	Vehicle Maintenance & Repairs	Fuel Service	Superior Court-Shuttle	COVID-19 Activities	Total
0 Direct Billed	\$3,396,075	\$1,548,843	\$0	\$0	\$4,944,917
4 County Administrative Office	2,629	52	0	0	2,681
5 Contracts & Purchasing	359	0	0	0	359
6 Fleet Administration	9,873	17	0	0	9,890
7 Human Resources	196	0	0	0	196
8 Civil Rights Office	27	0	0	0	27
9 Information Technology	15,960	125	0	0	16,085
10 Facilities & Facilities Maintenance Proj	26,815	523	0	0	27,338
11 Auditor-Controller	59	0	0	0	59
12 Treasurer-Tax Collector	316	2	0	0	318
13 County Counsel	485	0	0	0	485
15 Board of Supervisors	46	0	0	0	46
16 Office of Emergency Services	1,543	21	0	0	1,565
17 Office of Community Engagement & St	344	0	0	0	344
19 Rifle Range	593	7	0	0	600
20 Housing & Economic Dev Admin	87	0	0	0	87
21 Assessor	3,220	21	0	0	3,241
22 Clerk/Recorder	56	0	0	0	56
27 Elections	964	28	0	0	992
28 Emergency Communications	627	0	0	0	627
29 District Attorney	23,751	470	0	0	24,221
30 Child Support Services	2,868	27	0	0	2,895
31 Public Defender	1,064	28	0	0	1,091
33 Jail Operations & Administration	212,705	4,338	0	0	217,043
35 Juvenile Hall	11,226	193	0	0	11,419
36 Probation	8,615	200	0	0	8,815
37 Agricultural Commissioner	31,316	694	0	0	32,010
38 Building Services	9,053	177	0	0	9,229
39 Planning	1,770	12	0	0	1,782
40 Resource Management Agency	3,013	16	0	0	3,029
41 Environmental Services	547	7	0	0	554
43 Emergency Medical Services	3	0	0	0	3
44 Environmental Health	12,376	234	0	0	12,611
45 Public Guardian/Administrator	526	7	0	0	532
46 Children's Medical Services	644	8	0	0	652
47 Public Health	6,341	56	0	0	6,397
48 Health Administration	2,420	44	0	0	2,464
49 Animal Services	3,436	45	0	0	3,481
50 Veteran's Affairs Office	3,286	59	0	0	3,345
51 Social Services	36,659	736	0	0	37,395
53 Agricultural Cooperative Extension	3,183	123	0	0	3,307

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Allocation Summary

Dept:6 Fleet Administration

Department	Vehicle Maintenance & Repairs	Fuel Service	Superior Court-Shuttle	COVID-19 Activities	Total
54 Parks Operations	\$64,501	\$791	\$0	\$0	\$65,292
55 Roads & Bridges - Construction Project	10,453	357	0	0	10,811
56 Roads & Bridges - Maintenance	193,966	1,925	0	0	195,891
57 County Library	8,484	121	0	0	8,605
61 Workforce Development Board	784	12	0	0	797
62 Behavioral Health	37,628	447	0	0	38,074
65 Water Resources Agency	531	391	0	0	923
68 Natividad Medical Center	2,799	95	0	0	2,893
69 Parks Lake & Resort Operations	35	1	0	0	36
70 Laguna Seca Track	27,188	(9)	0	0	27,179
77 Superior Court of CA - Mo Co	0	0	110,787	0	110,787
78 All Others	739	0	0	0	739
Total	\$4,182,182	\$1,561,244	\$110,787	\$0	\$5,854,213

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HUMAN RESOURCES
Explanatory Narrative

The Human Resources Department (HRD) department is responsible for administering personnel policies and procedures established by the Board of Supervisors and for the County's compliance with personnel related State and Federal laws and regulations. In addition, the HRD is responsible for the administration of County benefits and the Learning and Organizational Development programs.

The HRD is split into five units: Administration, Labor & Employee Relations, Employment & Information Services, Learning & Organizational Development, and Employee Benefits. These five units are responsible for policy development and administration in the major functional areas of recruitment and selection, classification and compensation plan maintenance, disciplinary practices, labor contract negotiations and maintenance, health insurance, dental insurance, vision insurance, unemployment insurance, short and long term disability plans, and the County Employee Assistance Plan. In addition, the Learning & Organizational Development unit develops, implements and maintains training programs to meet organizational goals aligned with the Board of Supervisor's strategic initiatives and objectives. Human Resources and Benefits costs have been allocated on the average number of employees in each department.

Direct Identified

Direct identified costs are Human Resources' staff time related to the oversight and operation of the Benefits Programs Funds (ISF). The costs are based on staff's time records.

COVID-19 Activities

For cost plan purposes, staff time and other costs related to COVID-19 activities are deemed as unallowable.

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A. Department Costs

Dept:7 Human Resources

Description		Amount	General Admin	Human Resources	Direct Identified	COVID-19 Activities
Personnel Costs						
Salaries	S1	2,858,292	0	2,643,839	20,316	194,137
<i>Salary % Split</i>			<i>.00%</i>	<i>92.50%</i>	<i>.71%</i>	<i>6.79%</i>
Benefits	P	1,514,306	0	1,434,361	13,022	66,923
Subtotal - Personnel Costs		4,372,598	0	4,078,200	33,338	261,060
Services & Supplies Cost						
Service & Supplies	P	487,019	0	487,019	0	0
Ins-Gen Liab (non-recoverable)	D	16,217	0	0	0	0
Cost Plan Charges	D	(5,762,048)	0	0	0	0
Interfund Reimbursement	D	(33,338)	0	0	0	0
Taxes & Assessments	D	2	0	0	0	0
Subtotal - Services & Supplies		(5,292,148)	0	487,019	0	0
Department Cost Total		(919,550)	0	4,565,219	33,338	261,060
Adjustments to Cost						
Ins-Gen Liab (non-recoverable)	D	(16,217)	0	0	0	0
Cost Plan Charges	D	5,762,048	0	0	0	0
Interfund Reimbursement	D	33,338	0	0	0	0
Taxes & Assessments	D	(2)	0	0	0	0
Subtotal - Adjustments		5,779,167	0	0	0	0
Total Costs After Adjustments		4,859,617	0	4,565,219	33,338	261,060
General Admin Distribution			0	0	0	0
Grand Total		\$4,859,617		\$4,565,219	\$33,338	\$261,060
						not allocated

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B. Incoming Costs - (Default Spread Salary%)

Dept:7 Human Resources

Department	First Incoming	Second Incoming	Human Resources	Direct Identified	COVID-19 Activities
1 Multi-Use Building	\$21,042	\$0	\$19,463	\$150	\$1,429
Subtotal - Building Depreciation	21,042	0	19,463	150	1,429
2 Depreciation Expense	2	0	2	0	0
Subtotal - Equipment Depreciation	2	0	2	0	0
3 Audit Costs	610	15	578	4	42
Subtotal - Annual County Audit	610	15	578	4	42
4 Records Retention	191	134	300	2	22
4 Budgeting, Finance & Analysis	10,013	1,396	10,553	81	775
4 Courier Charges	6,228	1,960	7,574	58	556
4 Mail Charges	161	48	193	1	14
Subtotal - County Administrative Office	16,593	3,538	18,621	143	1,367
5 Contracts & Purchasing	6,606	5,258	10,973	84	806
Subtotal - Contracts & Purchasing	6,606	5,258	10,973	84	806
6 Vehicle Maintenance & Repairs	130	65	181	1	13
Subtotal - Fleet Administration	130	65	181	1	13
7 Human Resources	0	31,163	28,825	221	2,117
Subtotal - Human Resources	0	31,163	28,825	221	2,117
8 Civil Rights Office	0	5,889	5,447	42	400
Subtotal - Civil Rights Office	0	5,889	5,447	42	400
9 Information Technology Services	0	501,841	464,189	3,567	34,085
Subtotal - Information Technology	0	501,841	464,189	3,567	34,085
10 Fac Maintenance	0	45,181	41,791	321	3,069
Subtotal - Facilities & Facilities Mainten	0	45,181	41,791	321	3,069
11 Disbursements	0	5,034	4,656	36	342
11 Budget/Cost Plan/Gen Acctg	0	9,172	8,483	65	623

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B. Incoming Costs - (Default Spread Salary%)

Dept:7 Human Resources

Department	First Incoming	Second Incoming	Human Resources	Direct Identified	COVID-19 Activities
11 Payroll Division	\$0	\$12,110	\$11,202	\$86	\$823
11 System Division	0	6,053	5,599	43	411
Subtotal - Auditor-Controller	0	32,369	29,941	230	2,199
12 Treasury Activities	0	4,357	4,030	31	296
Subtotal - Treasurer-Tax Collector	0	4,357	4,030	31	296
13 Legal Services	0	109,987	101,735	782	7,470
Subtotal - County Counsel	0	109,987	101,735	782	7,470
Total Incoming	44,984	739,663	725,776	5,577	53,294
C. Total Allocated		\$5,644,263	\$5,290,995	\$38,915	\$314,354
			93.74%	0.69%	5.57%

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Human Resources Allocations

Dept:7 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Administrative Office	32.50	0.69%	\$31,650	\$0	\$31,650	\$0	\$31,650
5 Contracts & Purchasing	8.00	0.17%	7,791	0	7,791	0	7,791
6 Fleet Administration	22.00	0.47%	21,424	0	21,424	0	21,424
7 Human Resources	32.00	0.68%	31,163	0	31,163	0	31,163
8 Civil Rights Office	4.00	0.08%	3,895	0	3,895	590	4,486
9 Information Technology	101.00	2.14%	98,358	0	98,358	14,905	113,263
10 Facilities & Facilities Maintenance Proj	33.00	0.70%	32,137	0	32,137	4,870	37,007
11 Auditor-Controller	39.00	0.82%	37,980	0	37,980	5,755	43,735
12 Treasurer-Tax Collector	43.00	0.91%	41,875	0	41,875	6,346	48,221
13 County Counsel	29.00	0.61%	28,241	0	28,241	4,280	32,521
14 Risk Management	8.00	0.17%	7,791	0	7,791	1,181	8,971
15 Board of Supervisors	18.00	0.38%	17,529	0	17,529	2,656	20,185
16 Office of Emergency Services	5.00	0.11%	4,869	0	4,869	738	5,607
17 Office of Community Engagement & St	1.00	0.02%	974	0	974	148	1,121
19 Rifle Range	2.00	0.04%	1,948	0	1,948	295	2,243
20 Housing & Economic Dev Admin	4.00	0.08%	3,895	0	3,895	590	4,486
21 Assessor	42.00	0.89%	40,901	0	40,901	6,198	47,099
22 Clerk/Recorder	17.00	0.36%	16,555	0	16,555	2,509	19,064
26 Clerk of the Board	4.00	0.08%	3,895	0	3,895	590	4,486
27 Elections	11.00	0.23%	10,712	0	10,712	1,623	12,336
28 Emergency Communications	61.00	1.29%	59,404	0	59,404	9,002	68,406
29 District Attorney	147.00	3.11%	143,154	0	143,154	21,693	164,848
30 Child Support Services	86.80	1.83%	84,529	0	84,529	12,809	97,339
31 Public Defender	54.50	1.15%	53,074	0	53,074	8,043	61,117
32 Coroner & Investigation	25.00	0.53%	24,346	0	24,346	3,689	28,035
33 Jail Operations & Administration	239.00	5.05%	232,748	0	232,748	35,270	268,018
34 Sheriff	164.00	3.47%	159,710	0	159,710	24,202	183,912
35 Juvenile Hall	124.00	2.62%	120,756	0	120,756	18,299	139,055
36 Probation	146.00	3.09%	142,181	0	142,181	21,546	163,726
37 Agricultural Commissioner	66.00	1.40%	64,273	0	64,273	9,740	74,013
38 Building Services	48.00	1.01%	46,744	0	46,744	7,084	53,828
39 Planning	13.00	0.27%	12,660	0	12,660	1,918	14,578
40 Resource Management Agency	31.00	0.66%	30,189	0	30,189	4,575	34,764
41 Environmental Services	6.00	0.13%	5,843	0	5,843	885	6,728
42 Primary Health Care	270.25	5.71%	263,180	0	263,180	39,882	303,062
43 Emergency Medical Services	6.00	0.13%	5,843	0	5,843	885	6,728
44 Environmental Health	64.00	1.35%	62,326	0	62,326	9,445	71,771
45 Public Guardian/Administrator	10.00	0.21%	9,738	0	9,738	1,476	11,214
46 Children's Medical Services	20.60	0.44%	20,061	0	20,061	3,040	23,101
47 Public Health	91.40	1.93%	89,009	0	89,009	13,488	102,497
48 Health Administration	43.00	0.91%	41,875	0	41,875	6,346	48,221
49 Animal Services	17.50	0.37%	17,042	0	17,042	2,583	19,625
50 Veteran's Affairs Office	10.00	0.21%	9,738	0	9,738	1,476	11,214

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Human Resources Allocations

Dept:7 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
51 Social Services	783.00	16.55%	\$762,517	\$0	\$762,517	\$115,551	\$878,067
52 Area Agency on Aging	2.00	0.04%	1,948	0	1,948	295	2,243
53 Agricultural Cooperative Extension	2.00	0.04%	1,948	0	1,948	295	2,243
54 Parks Operations	25.00	0.53%	24,346	0	24,346	3,689	28,035
55 Roads & Bridges - Construction Project	21.00	0.44%	20,451	0	20,451	3,099	23,550
56 Roads & Bridges - Maintenance	47.43	1.00%	46,189	0	46,189	6,999	53,189
57 County Library	54.70	1.16%	53,269	0	53,269	8,072	61,341
58 IHSS PA-Administration	7.00	0.15%	6,817	0	6,817	1,033	7,850
60 Community Action Partnership	1.00	0.02%	974	0	974	148	1,121
61 Workforce Development Board	11.00	0.23%	10,712	0	10,712	1,623	12,336
62 Behavioral Health	382.91	8.09%	372,893	0	372,893	56,508	429,401
65 Water Resources Agency	30.80	0.65%	29,994	0	29,994	4,545	34,540
68 Natividad Medical Center	1,148.19	24.27%	1,118,153	0	1,118,153	169,443	1,287,597
70 Laguna Seca Track	1.00	0.02%	974	0	974	148	1,121
78 All Others	14.00	0.30%	13,634	0	13,634	2,066	15,700
Subtotal	4,730.58	100.00%	4,606,828	0	4,606,828	684,167	5,290,995
Direct Bills					0		0
Total					\$4,606,828		\$5,290,995

Basis Units: Number of Employees
 Source: -

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Direct Identified Allocations

Dept:7 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
73 Benefits Programs Fund (ISF)	33,338	100.00%	\$33,658	\$(33,338)	\$320	\$5,257	\$5,577
Subtotal	33,338	100.00%	33,658	(33,338)	320	5,257	5,577
Direct Bills					33,338		33,338
Total					\$33,658		\$38,915

Basis Units: Time Records
 Source: -

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Allocation Summary

Dept:7 Human Resources

Department	Human Resources	Direct Identified	COVID-19 Activities	Total
0 Direct Billed	\$0	\$33,338	\$0	\$33,338
4 County Administrative Office	31,650	0	0	31,650
5 Contracts & Purchasing	7,791	0	0	7,791
6 Fleet Administration	21,424	0	0	21,424
7 Human Resources	31,163	0	0	31,163
8 Civil Rights Office	4,486	0	0	4,486
9 Information Technology	113,263	0	0	113,263
10 Facilities & Facilities Maintenance Proj	37,007	0	0	37,007
11 Auditor-Controller	43,735	0	0	43,735
12 Treasurer-Tax Collector	48,221	0	0	48,221
13 County Counsel	32,521	0	0	32,521
14 Risk Management	8,971	0	0	8,971
15 Board of Supervisors	20,185	0	0	20,185
16 Office of Emergency Services	5,607	0	0	5,607
17 Office of Community Engagement & St	1,121	0	0	1,121
19 Rifle Range	2,243	0	0	2,243
20 Housing & Economic Dev Admin	4,486	0	0	4,486
21 Assessor	47,099	0	0	47,099
22 Clerk/Recorder	19,064	0	0	19,064
26 Clerk of the Board	4,486	0	0	4,486
27 Elections	12,336	0	0	12,336
28 Emergency Communications	68,406	0	0	68,406
29 District Attorney	164,848	0	0	164,848
30 Child Support Services	97,339	0	0	97,339
31 Public Defender	61,117	0	0	61,117
32 Coroner & Investigation	28,035	0	0	28,035
33 Jail Operations & Administration	268,018	0	0	268,018
34 Sheriff	183,912	0	0	183,912
35 Juvenile Hall	139,055	0	0	139,055
36 Probation	163,726	0	0	163,726
37 Agricultural Commissioner	74,013	0	0	74,013
38 Building Services	53,828	0	0	53,828
39 Planning	14,578	0	0	14,578
40 Resource Management Agency	34,764	0	0	34,764
41 Environmental Services	6,728	0	0	6,728
42 Primary Health Care	303,062	0	0	303,062
43 Emergency Medical Services	6,728	0	0	6,728
44 Environmental Health	71,771	0	0	71,771
45 Public Guardian/Administrator	11,214	0	0	11,214
46 Children's Medical Services	23,101	0	0	23,101
47 Public Health	102,497	0	0	102,497

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Allocation Summary

Dept:7 Human Resources

Department	Human Resources	Direct Identified	COVID-19 Activities	Total
48 Health Administration	\$48,221	\$0	\$0	\$48,221
49 Animal Services	19,625	0	0	19,625
50 Veteran's Affairs Office	11,214	0	0	11,214
51 Social Services	878,067	0	0	878,067
52 Area Agency on Aging	2,243	0	0	2,243
53 Agricultural Cooperative Extension	2,243	0	0	2,243
54 Parks Operations	28,035	0	0	28,035
55 Roads & Bridges - Construction Project	23,550	0	0	23,550
56 Roads & Bridges - Maintenance	53,189	0	0	53,189
57 County Library	61,341	0	0	61,341
58 IHSS PA-Administration	7,850	0	0	7,850
60 Community Action Partnership	1,121	0	0	1,121
61 Workforce Development Board	12,336	0	0	12,336
62 Behavioral Health	429,401	0	0	429,401
65 Water Resources Agency	34,540	0	0	34,540
68 Natividad Medical Center	1,287,597	0	0	1,287,597
70 Laguna Seca Track	1,121	0	0	1,121
73 Benefits Programs Fund (ISF)	0	5,577	0	5,577
78 All Others	15,700	0	0	15,700
Total	\$5,290,995	\$38,915	\$0	\$5,329,910

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CIVIL RIGHTS OFFICE
Explanatory Narrative

The Civil Rights Office helps the County respect civil rights, provide equal opportunity for all, and pursue equity in all operations by developing a culture of diversity and inclusion. The office's main tasks are to train, advise, and enforce. The office provides two trainings for all County employees—Civil Rights Laws and Policies and Equity and Inclusion. Advising functions include support to County departments on diversity and inclusivity challenges, racial equity plans, and equitable staff recruitment. The Civil Rights Office enforces the County's policies regarding nondiscrimination, sexual harassment, language access and effective communication, and reasonable accommodations for persons with disabilities. The Civil Rights Office staffs the Equal Opportunity Advisory Committee, the Equal Opportunity Commission, and the Commission on Disabilities.

The office took on additional duties in the creation and implementation of a plan to comply with Title VI of the Civil Rights Act. Compliance with Title VI of the Civil Rights Act ensures continued federal funding to the County. Additional duties include revision of the County's Civil Rights policies, which strengthened the County's no tolerance policy around sexual harassment, expanded nondiscrimination protections to the public, and created policies and procedures for more effective service delivery for non-English speaking members of the community.

Civil Rights Office costs have been allocated on the number of filled full-time employees in each department.

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A. Department Costs

Dept:8 Civil Rights Office

Description		Amount	General Admin	Civil Rights Office
Personnel Costs				
Salaries	S1	542,019	0	542,019
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	223,951	0	223,951
Subtotal - Personnel Costs		765,970	0	765,970
Services & Supplies Cost				
Services & Supplies	S	86,969	0	86,969
Ins-Gen Liab (non-recoverable)	D	2,844	0	0
Taxes & Assessments	D	39	0	0
Cost Plan Charges	D	(1,034,044)	0	0
Subtotal - Services & Supplies		(944,192)	0	86,969
Department Cost Total		(178,222)	0	852,939
Adjustments to Cost				
Ins-Gen Liab (non-recoverable)	D	(2,844)	0	0
Taxes & Assessments	D	(39)	0	0
Cost Plan Charges	D	1,034,044	0	0
Subtotal - Adjustments		1,031,161	0	0
Total Costs After Adjustments		852,939	0	852,939
General Admin Distribution			0	0
Grand Total		\$852,939		\$852,939

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B. Incoming Costs - (Default Spread Salary%)

Dept:8 Civil Rights Office

Department	First Incoming	Second Incoming	Civil Rights Office
1 Multi-Use Building	\$5,584	\$0	\$5,584
Subtotal - Building Depreciation	5,584	0	5,584
3 Audit Costs	105	3	108
Subtotal - Annual County Audit	105	3	108
4 Records Retention	88	62	150
4 Budgeting, Finance & Analysis	1,724	240	1,964
4 Courier Charges	4,152	1,307	5,459
4 Mail Charges	13	4	17
Subtotal - County Administrative Office	5,978	1,613	7,590
5 Contracts & Purchasing	2,050	1,632	3,682
Subtotal - Contracts & Purchasing	2,050	1,632	3,682
6 Vehicle Maintenance & Repairs	18	9	27
Subtotal - Fleet Administration	18	9	27
7 Human Resources	3,895	590	4,486
Subtotal - Human Resources	3,895	590	4,486
8 Civil Rights Office	0	736	736
Subtotal - Civil Rights Office	0	736	736
9 Information Technology Services	0	41,447	41,447
Subtotal - Information Technology	0	41,447	41,447
10 Fac Maintenance	0	65,546	65,546
Subtotal - Facilities & Facilities Mainten	0	65,546	65,546
11 Disbursements	0	765	765
11 Budget/Cost Plan/Gen Acctg	0	1,579	1,579
11 Payroll Division	0	1,514	1,514
11 System Division	0	757	757
Subtotal - Auditor-Controller	0	4,615	4,615
12 Treasury Activities	0	662	662

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B. Incoming Costs - (Default Spread Salary%)

Dept:8 Civil Rights Office

Department	First Incoming	Second Incoming	Civil Rights Office
Subtotal - Treasurer-Tax Collector	\$0	\$662	\$662
13 Legal Services	0	10,499	10,499
Subtotal - County Counsel	0	10,499	10,499
Total Incoming	17,630	127,352	144,982
C. Total Allocated	\$997,921		\$997,921
			100.00%

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Civil Rights Office Allocations

Dept:8 Civil Rights Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Administrative Office	32.50	0.69%	\$5,981	\$0	\$5,981	\$0	\$5,981
5 Contracts & Purchasing	8.00	0.17%	1,472	0	1,472	0	1,472
6 Fleet Administration	22.00	0.47%	4,049	0	4,049	0	4,049
7 Human Resources	32.00	0.68%	5,889	0	5,889	0	5,889
8 Civil Rights Office	4.00	0.08%	736	0	736	0	736
9 Information Technology	101.00	2.14%	18,587	0	18,587	2,777	21,364
10 Facilities & Facilities Maintenance Proj	33.00	0.70%	6,073	0	6,073	907	6,980
11 Auditor-Controller	39.00	0.82%	7,177	0	7,177	1,072	8,249
12 Treasurer-Tax Collector	43.00	0.91%	7,913	0	7,913	1,182	9,096
13 County Counsel	29.00	0.61%	5,337	0	5,337	797	6,134
14 Risk Management	8.00	0.17%	1,472	0	1,472	220	1,692
15 Board of Supervisors	18.00	0.38%	3,313	0	3,313	495	3,807
16 Office of Emergency Services	5.00	0.11%	920	0	920	137	1,058
17 Office of Community Engagement & St	1.00	0.02%	184	0	184	27	212
19 Rifle Range	2.00	0.04%	368	0	368	55	423
20 Housing & Economic Dev Admin	4.00	0.08%	736	0	736	110	846
21 Assessor	42.00	0.89%	7,729	0	7,729	1,155	8,884
22 Clerk/Recorder	17.00	0.36%	3,129	0	3,129	467	3,596
26 Clerk of the Board	4.00	0.08%	736	0	736	110	846
27 Elections	11.00	0.23%	2,024	0	2,024	302	2,327
28 Emergency Communications	61.00	1.29%	11,226	0	11,226	1,677	12,903
29 District Attorney	147.00	3.11%	27,052	0	27,052	4,042	31,094
30 Child Support Services	86.80	1.83%	15,974	0	15,974	2,386	18,360
31 Public Defender	54.50	1.15%	10,030	0	10,030	1,498	11,528
32 Coroner & Investigation	25.00	0.53%	4,601	0	4,601	687	5,288
33 Jail Operations & Administration	239.00	5.05%	43,983	0	43,983	6,571	50,554
34 Sheriff	164.00	3.47%	30,181	0	30,181	4,509	34,690
35 Juvenile Hall	124.00	2.62%	22,820	0	22,820	3,409	26,229
36 Probation	146.00	3.09%	26,868	0	26,868	4,014	30,882
37 Agricultural Commissioner	66.00	1.40%	12,146	0	12,146	1,815	13,961
38 Building Services	48.00	1.01%	8,833	0	8,833	1,320	10,153
39 Planning	13.00	0.27%	2,392	0	2,392	357	2,750
40 Resource Management Agency	31.00	0.66%	5,705	0	5,705	852	6,557
41 Environmental Services	6.00	0.13%	1,104	0	1,104	165	1,269
42 Primary Health Care	270.25	5.71%	49,734	0	49,734	7,430	57,164
43 Emergency Medical Services	6.00	0.13%	1,104	0	1,104	165	1,269
44 Environmental Health	64.00	1.35%	11,778	0	11,778	1,760	13,538
45 Public Guardian/Administrator	10.00	0.21%	1,840	0	1,840	275	2,115
46 Children's Medical Services	20.60	0.44%	3,791	0	3,791	566	4,357
47 Public Health	91.40	1.93%	16,820	0	16,820	2,513	19,333
48 Health Administration	43.00	0.91%	7,913	0	7,913	1,182	9,096
49 Animal Services	17.50	0.37%	3,221	0	3,221	481	3,702
50 Veteran's Affairs Office	10.00	0.21%	1,840	0	1,840	275	2,115

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Civil Rights Office Allocations

Dept:8 Civil Rights Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
51 Social Services	783.00	16.55%	\$144,096	\$0	\$144,096	\$21,527	\$165,623
52 Area Agency on Aging	2.00	0.04%	368	0	368	55	423
53 Agricultural Cooperative Extension	2.00	0.04%	368	0	368	55	423
54 Parks Operations	25.00	0.53%	4,601	0	4,601	687	5,288
55 Roads & Bridges - Construction Project	21.00	0.44%	3,865	0	3,865	577	4,442
56 Roads & Bridges - Maintenance	47.43	1.00%	8,729	0	8,729	1,304	10,033
57 County Library	54.70	1.16%	10,066	0	10,066	1,504	11,570
58 IHSS PA-Administration	7.00	0.15%	1,288	0	1,288	192	1,481
60 Community Action Partnership	1.00	0.02%	184	0	184	27	212
61 Workforce Development Board	11.00	0.23%	2,024	0	2,024	302	2,327
62 Behavioral Health	382.91	8.09%	70,467	0	70,467	10,528	80,994
65 Water Resources Agency	30.80	0.65%	5,668	0	5,668	847	6,515
68 Natividad Medical Center	1,148.19	24.27%	211,301	0	211,301	31,568	242,869
70 Laguna Seca Track	1.00	0.02%	184	0	184	27	212
78 All Others	14.00	0.30%	2,576	0	2,576	385	2,961
Subtotal	4,730.58	100.00%	870,569	0	870,569	127,352	997,921
Direct Bills					0		0
Total					\$870,569		\$997,921

Basis Units: Number of Employees
 Source: -

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Allocation Summary

Dept:8 Civil Rights Office

Department	Civil Rights Office	Total
4 County Administrative Office	\$5,981	\$5,981
5 Contracts & Purchasing	1,472	1,472
6 Fleet Administration	4,049	4,049
7 Human Resources	5,889	5,889
8 Civil Rights Office	736	736
9 Information Technology	21,364	21,364
10 Facilities & Facilities Maintenance Proj	6,980	6,980
11 Auditor-Controller	8,249	8,249
12 Treasurer-Tax Collector	9,096	9,096
13 County Counsel	6,134	6,134
14 Risk Management	1,692	1,692
15 Board of Supervisors	3,807	3,807
16 Office of Emergency Services	1,058	1,058
17 Office of Community Engagement & St	212	212
19 Rifle Range	423	423
20 Housing & Economic Dev Admin	846	846
21 Assessor	8,884	8,884
22 Clerk/Recorder	3,596	3,596
26 Clerk of the Board	846	846
27 Elections	2,327	2,327
28 Emergency Communications	12,903	12,903
29 District Attorney	31,094	31,094
30 Child Support Services	18,360	18,360
31 Public Defender	11,528	11,528
32 Coroner & Investigation	5,288	5,288
33 Jail Operations & Administration	50,554	50,554
34 Sheriff	34,690	34,690
35 Juvenile Hall	26,229	26,229
36 Probation	30,882	30,882
37 Agricultural Commissioner	13,961	13,961
38 Building Services	10,153	10,153
39 Planning	2,750	2,750
40 Resource Management Agency	6,557	6,557
41 Environmental Services	1,269	1,269
42 Primary Health Care	57,164	57,164
43 Emergency Medical Services	1,269	1,269
44 Environmental Health	13,538	13,538
45 Public Guardian/Administrator	2,115	2,115
46 Children's Medical Services	4,357	4,357
47 Public Health	19,333	19,333
48 Health Administration	9,096	9,096

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Allocation Summary

Dept:8 Civil Rights Office

Department	Civil Rights Office	Total
49 Animal Services	\$3,702	\$3,702
50 Veteran's Affairs Office	2,115	2,115
51 Social Services	165,623	165,623
52 Area Agency on Aging	423	423
53 Agricultural Cooperative Extension	423	423
54 Parks Operations	5,288	5,288
55 Roads & Bridges - Construction Project	4,442	4,442
56 Roads & Bridges - Maintenance	10,033	10,033
57 County Library	11,570	11,570
58 IHSS PA-Administration	1,481	1,481
60 Community Action Partnership	212	212
61 Workforce Development Board	2,327	2,327
62 Behavioral Health	80,994	80,994
65 Water Resources Agency	6,515	6,515
68 Natividad Medical Center	242,869	242,869
70 Laguna Seca Track	212	212
78 All Others	2,961	2,961
Total	\$997,921	\$997,921

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INFORMATION TECHNOLOGY
Explanatory Narrative

The Information Technology Department [ITD], provides for planning, acquisition, deployment, operation, support, and maintenance of the County's information communications and network systems applications and infrastructure to meet needs of internal County Departments, other City localities and external agencies.

ITD captures all service provided by customer, regardless of funding source. Funding source is either direct bill to the customer department or paid for via the County General Fund contribution to ITD.

Methodology for allocation of cost is based upon the services provided for operational purposes and then allocated out by customer percentage of service utilized.

Customers who were direct billed for any goods / services during the fiscal year has received the appropriate credit.

COVID-19 Activities

For cost plan purposes, staff time and other costs related to COVID-19 activities are deemed as unallowable.

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FY 2019-20 Actuals
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A. Department Costs

Dept:9 Information Technology

Description		Amount	General Admin	Information Technology Services	COVID-19 Activities
Personnel Costs					
Salaries	S1	10,180,763	0	10,127,086	53,677
<i>Salary % Split</i>			<i>.00%</i>	<i>99.47%</i>	<i>.53%</i>
Benefits	P	4,458,733	0	4,441,295	17,438
Subtotal - Personnel Costs		14,639,496	0	14,568,381	71,115
Services & Supplies Cost					
Services & Supplies	P	10,492,534	0	10,492,534	0
Interfund Reimbursement	D	(6,975,806)	0	0	0
Intrafund Reimbursement	D	(211,371)	0	0	0
Revenue	P	(502,441)	0	(502,441)	0
Taxes & Assessments	D	1,427	0	0	0
Cost Plan Charges	D	(15,346,674)	0	0	0
Equipment	D	1,978,386	0	0	0
CIP	D	189,751	0	0	0
Ins-Gen Liab (non-recoverable)	D	59,432	0	0	0
Subtotal - Services & Supplies		(10,314,762)	0	9,990,093	0
Department Cost Total		4,324,734	0	24,558,474	71,115
Adjustments to Cost					
Interfund Reimbursement	D	6,975,806	0	0	0
Intrafund Reimbursement	D	211,371	0	0	0
Taxes & Assessments	D	(1,427)	0	0	0
Cost Plan Charges	D	15,346,674	0	0	0
Equipment	D	(1,978,386)	0	0	0
CIP	D	(189,751)	0	0	0
Ins-Gen Liab (non-recoverable)	D	(59,432)	0	0	0
Subtotal - Adjustments		20,304,855	0	0	0
Total Costs After Adjustments		24,629,589	0	24,558,474	71,115
General Admin Distribution			0	0	0
Grand Total		\$24,629,589		\$24,558,474	\$71,115
				not allocated	

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B. Incoming Costs - (Default Spread Salary%)

Dept:9 Information Technology

Department	First Incoming	Second Incoming	Information Technology Services	COVID-19 Activities
1 Single-Use Building	\$74,361	\$0	\$73,969	\$392
Subtotal - Building Depreciation	74,361	0	73,969	392
2 Depreciation Expense	1,146,557	0	1,140,512	6,045
Subtotal - Equipment Depreciation	1,146,557	0	1,140,512	6,045
3 Audit Costs	2,970	71	3,025	16
Subtotal - Annual County Audit	2,970	71	3,025	16
4 Records Retention	978	684	1,654	9
4 Budgeting, Finance & Analysis	48,715	6,794	55,217	293
4 Courier Charges	8,304	2,614	10,860	58
4 Mail Charges	13	4	17	0
Subtotal - County Administrative Office	58,011	10,096	67,747	359
5 Contracts & Purchasing	72,889	58,014	130,213	690
Subtotal - Contracts & Purchasing	72,889	58,014	130,213	690
6 Vehicle Maintenance & Repairs	10,638	5,322	15,876	84
6 Fuel Service	16	109	124	1
Subtotal - Fleet Administration	10,654	5,431	16,000	85
7 Human Resources	98,358	14,905	112,666	597
Subtotal - Human Resources	98,358	14,905	112,666	597
8 Civil Rights Office	18,587	2,777	21,251	113
Subtotal - Civil Rights Office	18,587	2,777	21,251	113
10 Fac Maintenance	0	456,054	453,649	2,404
Subtotal - Facilities & Facilities Mainten	0	456,054	453,649	2,404
11 Disbursements	0	17,278	17,187	91
11 Budget/Cost Plan/Gen Acctg	0	44,622	44,387	235
11 Payroll Division	0	38,224	38,022	202
11 System Division	0	18,856	18,757	99

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B. Incoming Costs - (Default Spread Salary%)

Dept:9 Information Technology

Department	First Incoming	Second Incoming	Information Technology Services	COVID-19 Activities
Subtotal - Auditor-Controller	\$0	\$118,980	\$118,353	\$627
12 Treasury Activities	0	14,954	14,876	79
Subtotal - Treasurer-Tax Collector	0	14,954	14,876	79
13 Legal Services	0	90,573	90,095	478
Subtotal - County Counsel	0	90,573	90,095	478
Total Incoming	1,482,386	771,855	2,242,356	11,885
C. Total Allocated		\$26,883,830	\$26,800,830	\$83,000
			99.69%	0.31%

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Information Technology Services Allocations

Dept:9 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Administrative Office	186,249	0.82%	\$212,642	\$0	\$212,642	\$0	\$212,642
5 Contracts & Purchasing	48,970	0.21%	55,909	0	55,909	0	55,909
6 Fleet Administration	92,739	0.41%	105,881	(18,376)	87,505	0	87,505
7 Human Resources	439,553	1.93%	501,841	0	501,841	0	501,841
8 Civil Rights Office	36,303	0.16%	41,447	0	41,447	0	41,447
10 Facilities & Facilities Maintenance Proj	113,954	0.50%	130,102	0	130,102	3,977	134,079
11 Auditor-Controller	256,520	1.12%	292,871	0	292,871	8,953	301,824
12 Treasurer-Tax Collector	262,483	1.15%	299,679	0	299,679	9,161	308,840
13 County Counsel	167,400	0.73%	191,122	0	191,122	5,843	196,965
14 Risk Management	52,893	0.23%	60,388	0	60,388	1,846	62,234
15 Board of Supervisors	98,872	0.43%	112,883	0	112,883	3,451	116,334
16 Office of Emergency Services	210,223	0.92%	240,013	0	240,013	7,337	247,351
17 Office of Community Engagement & St	15,152	0.07%	17,299	(11,278)	6,022	529	6,550
20 Housing & Economic Dev Admin	27,262	0.12%	31,125	(260)	30,865	952	31,817
21 Assessor	224,987	0.99%	256,869	0	256,869	7,853	264,722
22 Clerk/Recorder	112,924	0.50%	128,926	0	128,926	3,941	132,868
23 Grand Jury	660	0.00%	754	0	754	23	777
26 Clerk of the Board	63,135	0.28%	72,082	(35,168)	36,914	2,204	39,117
27 Elections	191,801	0.84%	218,981	0	218,981	6,694	225,675
28 Emergency Communications	496,930	2.18%	567,349	(496,930)	70,419	17,344	87,763
29 District Attorney	710,846	3.12%	811,578	(767)	810,812	24,810	835,622
30 Child Support Services	495,286	2.17%	565,472	(81,348)	484,124	17,287	501,411
31 Public Defender	259,438	1.14%	296,202	0	296,202	9,055	305,257
32 Coroner & Investigation	22,698	0.10%	25,914	0	25,914	792	26,707
33 Jail Operations & Administration	417,423	1.83%	476,575	0	476,575	14,569	491,144
34 Sheriff	1,078,817	4.73%	1,231,694	(56,341)	1,175,353	37,653	1,213,006
35 Juvenile Hall	217,981	0.96%	248,871	0	248,871	7,608	256,479
36 Probation	661,612	2.90%	755,368	0	755,368	23,092	778,460
37 Agricultural Commissioner	382,810	1.68%	437,057	0	437,057	13,361	450,418
38 Building Services	163,134	0.72%	186,251	0	186,251	5,694	191,945
39 Planning	82,499	0.36%	94,190	0	94,190	2,879	97,069
40 Resource Management Agency	883,891	3.88%	1,009,145	(1,160)	1,007,985	30,850	1,038,835
41 Environmental Services	38,597	0.17%	44,066	0	44,066	1,347	45,414
42 Primary Health Care	1,347,555	5.91%	1,538,514	0	1,538,514	47,033	1,585,547
43 Emergency Medical Services	82,863	0.36%	94,605	(6,935)	87,671	2,892	90,563
44 Environmental Health	271,336	1.19%	309,786	0	309,786	9,470	319,257
45 Public Guardian/Administrator	48,783	0.21%	55,696	0	55,696	1,703	57,399
46 Children's Medical Services	120,078	0.53%	137,094	0	137,094	4,191	141,285
47 Public Health	464,609	2.04%	530,448	0	530,448	16,216	546,664
48 Health Administration	346,825	1.52%	395,973	0	395,973	12,105	408,078
49 Animal Services	74,456	0.33%	85,007	0	85,007	2,599	87,606
50 Veteran's Affairs Office	52,193	0.23%	59,589	0	59,589	1,822	61,411
51 Social Services	4,136,324	18.14%	4,722,474	0	4,722,474	144,368	4,866,841

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Information Technology Services Allocations

Dept:9 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
53 Agricultural Cooperative Extension	31,039	0.14%	\$35,437	\$0	\$35,437	\$1,083	\$36,521
54 Parks Operations	70,241	0.31%	80,195	0	80,195	2,452	82,646
55 Roads & Bridges - Construction Project	253,120	1.11%	288,989	(253,120)	35,869	8,835	44,703
56 Roads & Bridges - Maintenance	44,548	0.20%	50,861	(44,548)	6,313	1,555	7,868
57 County Library	665,037	2.92%	759,278	(665,037)	94,241	23,211	117,452
60 Community Action Partnership	(13,286)	-0.06%	(15,169)	13,286	(1,883)	(464)	(2,346)
61 Workforce Development Board	278,215	1.22%	317,640	(186,155)	131,485	9,710	141,196
62 Behavioral Health	1,834,332	8.04%	2,094,271	(1,834,332)	259,939	64,023	323,962
64 NGEN Operations & Maintenance	1,007,539	4.42%	1,150,315	(1,007,539)	142,776	35,166	177,942
65 Water Resources Agency	464,068	2.04%	529,830	(464,068)	65,762	16,197	81,959
66 Capital Projects	16,348	0.07%	18,665	(16,348)	2,317	571	2,888
68 Natividad Medical Center	2,009,377	8.81%	2,294,122	(2,009,377)	284,744	70,132	354,877
69 Parks Lake & Resort Operations	18,697	0.08%	21,347	(11,379)	9,968	653	10,621
70 Laguna Seca Track	643,998	2.82%	735,258	0	735,258	22,477	757,735
78 All Others	19,507	0.09%	22,271	0	22,271	681	22,952
Subtotal	22,801,844	100.00%	26,033,045	(7,187,177)	18,845,867	767,785	19,613,652
Direct Bills					7,187,177		7,187,177
Total					\$26,033,045		\$26,800,830

Basis Units: Direct Charges for Services Provided
 Source: -

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Allocation Summary

Dept:9 Information Technology

Department	Information Technology Services	COVID-19 Activities	Total
0 Direct Billed	\$7,187,177	\$0	\$7,187,177
4 County Administrative Office	212,642	0	212,642
5 Contracts & Purchasing	55,909	0	55,909
6 Fleet Administration	87,505	0	87,505
7 Human Resources	501,841	0	501,841
8 Civil Rights Office	41,447	0	41,447
10 Facilities & Facilities Maintenance Proj	134,079	0	134,079
11 Auditor-Controller	301,824	0	301,824
12 Treasurer-Tax Collector	308,840	0	308,840
13 County Counsel	196,965	0	196,965
14 Risk Management	62,234	0	62,234
15 Board of Supervisors	116,334	0	116,334
16 Office of Emergency Services	247,351	0	247,351
17 Office of Community Engagement & St	6,550	0	6,550
20 Housing & Economic Dev Admin	31,817	0	31,817
21 Assessor	264,722	0	264,722
22 Clerk/Recorder	132,868	0	132,868
23 Grand Jury	777	0	777
26 Clerk of the Board	39,117	0	39,117
27 Elections	225,675	0	225,675
28 Emergency Communications	87,763	0	87,763
29 District Attorney	835,622	0	835,622
30 Child Support Services	501,411	0	501,411
31 Public Defender	305,257	0	305,257
32 Coroner & Investigation	26,707	0	26,707
33 Jail Operations & Administration	491,144	0	491,144
34 Sheriff	1,213,006	0	1,213,006
35 Juvenile Hall	256,479	0	256,479
36 Probation	778,460	0	778,460
37 Agricultural Commissioner	450,418	0	450,418
38 Building Services	191,945	0	191,945
39 Planning	97,069	0	97,069
40 Resource Management Agency	1,038,835	0	1,038,835
41 Environmental Services	45,414	0	45,414
42 Primary Health Care	1,585,547	0	1,585,547
43 Emergency Medical Services	90,563	0	90,563
44 Environmental Health	319,257	0	319,257
45 Public Guardian/Administrator	57,399	0	57,399
46 Children's Medical Services	141,285	0	141,285
47 Public Health	546,664	0	546,664
48 Health Administration	408,078	0	408,078

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Allocation Summary

Dept:9 Information Technology

Department	Information Technology Services	COVID-19 Activities	Total
49 Animal Services	\$87,606	\$0	\$87,606
50 Veteran's Affairs Office	61,411	0	61,411
51 Social Services	4,866,841	0	4,866,841
53 Agricultural Cooperative Extension	36,521	0	36,521
54 Parks Operations	82,646	0	82,646
55 Roads & Bridges - Construction Project	44,703	0	44,703
56 Roads & Bridges - Maintenance	7,868	0	7,868
57 County Library	117,452	0	117,452
60 Community Action Partnership	(2,346)	0	(2,346)
61 Workforce Development Board	141,196	0	141,196
62 Behavioral Health	323,962	0	323,962
64 NGEN Operations & Maintenance	177,942	0	177,942
65 Water Resources Agency	81,959	0	81,959
66 Capital Projects	2,888	0	2,888
68 Natividad Medical Center	354,877	0	354,877
69 Parks Lake & Resort Operations	10,621	0	10,621
70 Laguna Seca Track	757,735	0	757,735
78 All Others	22,952	0	22,952
Total	\$26,800,830	\$0	\$26,800,830

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FACILITIES & FACILITIES MAINTENANCE PROJECTS
Explanatory Narrative

Facilities and Facilities Project Management operates under the direction of the Resource Management Agency's Public Works, Parks, and Facilities Division and includes services from four (4) functional areas: Facilities Maintenance, Grounds, Utilities, and Property Management. County-wide services provided include regular building maintenance, repair, ground-keeping, and administration of facility safety programs for all County facilities, except Natividad Medical Center and leased buildings. Utility charges are also absorbed by this central service department for buildings occupied by multiple departments.

Facilities Maintenance, Maintenance Projects, Groundskeeping & Property Management

Facilities Maintenance, Grounds, Utilities, Property Management and Facilities Maintenance Project costs are allocated based on square footage. Staff track their hours worked by building, and services and supplies are coded to buildings when applicable. These costs are accumulated by building within the County's Financial Enterprise Resource Planning (ERP) Advantage System. Labor costs are tracked in RMAs computerized cost accounting system (WinCAMS) through weekly timesheets. These direct charges are then used as a basis for allocating indirect cost to each building.

COVID-19 Activities

For cost plan purposes, staff time and other costs related to COVID-19 activities are deemed as unallowable.

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A. Department Costs

Dept:10 Facilities & Facilities Maintenance Projects

Description		Amount	General Admin	Fac Maintenance	COVID-19 Activities
Personnel Costs					
Salaries	S1	2,431,272	0	2,431,272	0
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>	<i>.00%</i>
Benefits	P	1,332,868	0	1,332,868	0
Subtotal - Personnel Costs		3,764,140	0	3,764,140	0
Services & Supplies Cost					
Services & Supplies	P	8,368,333	0	8,322,524	45,809
Ins-Gen Liab (non-recoverable)	D	14,703	0	0	0
Misc Revenue	P	(37,487)	0	(37,487)	0
Taxes & Assessments	D	139,071	0	0	0
Contributions	D	70,753	0	0	0
Cost Plan Charges	D	(7,730,451)	0	0	0
Interfund Reimbursement	D	(722,769)	0	0	0
Intrafund Reimbursement	D	(141,416)	0	0	0
Transfer Out	D	3,513,857	0	0	0
Equipment	D	95,594	0	0	0
CIP	D	1,445	0	0	0
Subtotal - Services & Supplies		3,571,633	0	8,285,037	45,809
Department Cost Total		7,335,773	0	12,049,177	45,809
Adjustments to Cost					
Ins-Gen Liab (non-recoverable)	D	(14,703)	0	0	0
Taxes & Assessments	D	(139,071)	0	0	0
Contributions	D	(70,753)	0	0	0
Cost Plan Charges	D	7,730,451	0	0	0
Interfund Reimbursement	D	722,769	0	0	0
Intrafund Reimbursement	D	141,416	0	0	0
Transfer Out	D	(3,513,857)	0	0	0
Equipment	D	(95,594)	0	0	0

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A. Department Costs

Dept:10 Facilities & Facilities Maintenance Projects

Description	Amount	General Admin	Fac Maintenance	COVID-19 Activities
CIP D	(1,445)	0	0	0
Subtotal - Adjustments	4,759,213	0	0	0
Total Costs After Adjustments	12,094,986	0	12,049,177	45,809
General Admin Distribution		0	0	0
Grand Total	<u>\$12,094,986</u>		<u>\$12,049,177</u>	<u>\$45,809</u>
			not allocated	

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B. Incoming Costs - (Default Spread Expense%)

Dept:10 Facilities & Facilities Maintenance Projects

Department	First Incoming	Second Incoming	Fac Maintenance	COVID-19 Activities
1 Single-Use Building	\$30,808	\$0	\$30,691	\$117
1 Multi-Use Building	122,611	0	122,147	464
Subtotal - Building Depreciation	153,419	0	152,838	581
2 Depreciation Expense	80,237	0	79,933	304
Subtotal - Equipment Depreciation	80,237	0	79,933	304
3 Audit Costs	1,440	34	1,468	6
Subtotal - Annual County Audit	1,440	34	1,468	6
4 Records Retention	543	380	919	3
4 Budgeting, Finance & Analysis	23,614	3,293	26,805	102
4 Courier Charges	4,152	1,307	5,438	21
4 Mail Charges	25	8	33	0
Subtotal - County Administrative Office	28,334	4,987	33,196	126
5 Contracts & Purchasing	50,567	40,248	90,470	344
Subtotal - Contracts & Purchasing	50,567	40,248	90,470	344
6 Vehicle Maintenance & Repairs	17,874	8,941	26,713	102
6 Fuel Service	65	458	521	2
Subtotal - Fleet Administration	17,939	9,399	27,235	104
7 Human Resources	32,137	4,870	36,867	140
Subtotal - Human Resources	32,137	4,870	36,867	140
8 Civil Rights Office	6,073	907	6,954	26
Subtotal - Civil Rights Office	6,073	907	6,954	26
9 Information Technology Services	130,102	3,977	133,572	508
Subtotal - Information Technology	130,102	3,977	133,572	508
10 Fac Maintenance	0	477,490	475,682	1,808
Subtotal - Facilities & Facilities Mainten	0	477,490	475,682	1,808
11 Disbursements	0	26,886	26,784	102

Monterey County, California
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B. Incoming Costs - (Default Spread Expense%)

Dept:10 Facilities & Facilities Maintenance Projects

Department	First Incoming	Second Incoming	Fac Maintenance	COVID-19 Activities
11 Budget/Cost Plan/Gen Acctg	\$0	\$21,630	\$21,548	\$82
11 Payroll Division	0	12,489	12,442	47
11 System Division	0	6,243	6,219	24
Subtotal - Auditor-Controller	0	67,247	66,993	255
12 Treasury Activities	0	23,233	23,145	88
Subtotal - Treasurer-Tax Collector	0	23,233	23,145	88
13 Legal Services	0	3,098	3,086	12
Subtotal - County Counsel	0	3,098	3,086	12
Total Incoming	500,247	635,491	1,131,437	4,302
C. Total Allocated		\$13,230,724	\$13,180,614	\$50,111
			99.62%	0.38%

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Fac Maintenance Allocations

Dept:10 Facilities & Facilities Maintenance Projects

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Administrative Office	416,261	3.50%	\$438,936	\$(786)	\$438,150	\$0	\$438,150
5 Contracts & Purchasing	917,736	7.71%	967,728	0	967,728	0	967,728
6 Fleet Administration	62,774	0.53%	66,193	(2,146)	64,047	0	64,047
7 Human Resources	42,847	0.36%	45,181	0	45,181	0	45,181
8 Civil Rights Office	62,160	0.52%	65,546	0	65,546	0	65,546
9 Information Technology	509,441	4.28%	537,192	(81,138)	456,054	0	456,054
10 Facilities & Facilities Maintenance Proj	1,187,133	9.98%	1,251,799	(774,309)	477,490	0	477,490
11 Auditor-Controller	197,295	1.66%	208,042	0	208,042	14,355	222,397
12 Treasurer-Tax Collector	231,584	1.95%	244,199	0	244,199	16,850	261,049
13 County Counsel	197,310	1.66%	208,058	0	208,058	14,356	222,414
15 Board of Supervisors	198,299	1.67%	209,101	0	209,101	14,428	223,529
16 Office of Emergency Services	29,403	0.25%	31,005	0	31,005	2,139	33,144
20 Housing & Economic Dev Admin	0	0.00%	0	(6,013)	(6,013)	0	(6,013)
21 Assessor	144,101	1.21%	151,951	0	151,951	10,485	162,435
22 Clerk/Recorder	144,101	1.21%	151,951	0	151,951	10,485	162,435
23 Grand Jury	11,662	0.10%	12,297	0	12,297	849	13,146
26 Clerk of the Board	24,369	0.20%	25,696	0	25,696	1,773	27,470
27 Elections	434,818	3.65%	458,504	(1,495)	457,009	31,637	488,646
28 Emergency Communications	34,879	0.29%	36,779	0	36,779	2,538	39,317
29 District Attorney	167,873	1.41%	177,017	(6,590)	170,427	12,214	182,642
31 Public Defender	562,374	4.73%	593,008	0	593,008	40,918	633,926
32 Coroner & Investigation	7,098	0.06%	7,485	0	7,485	516	8,001
33 Jail Operations & Administration	1,309,018	11.00%	1,380,324	(25,539)	1,354,785	95,244	1,450,029
34 Sheriff	274,904	2.31%	289,879	0	289,879	20,002	309,881
35 Juvenile Hall	21,089	0.18%	22,238	0	22,238	1,534	23,772
36 Probation	336,947	2.83%	355,301	(16,832)	338,469	24,516	362,986
37 Agricultural Commissioner	38,305	0.32%	40,392	0	40,392	2,787	43,179
40 Resource Management Agency	735,310	6.18%	775,364	(3,830)	771,534	53,501	825,035
42 Primary Health Care	133,716	1.12%	141,000	0	141,000	9,729	150,729
43 Emergency Medical Services	58,747	0.49%	61,947	0	61,947	4,274	66,222
44 Environmental Health	39,811	0.33%	41,980	0	41,980	2,897	44,876
45 Public Guardian/Administrator	79,753	0.67%	84,097	0	84,097	5,803	89,900
46 Children's Medical Services	128,655	1.08%	135,663	0	135,663	9,361	145,024
47 Public Health	67,432	0.57%	71,105	(1,571)	69,534	4,906	74,441
48 Health Administration	65,230	0.55%	68,783	0	68,783	4,746	73,529
49 Animal Services	31,980	0.27%	33,722	0	33,722	2,327	36,049
51 Social Services	355,115	2.98%	374,459	0	374,459	25,838	400,297
53 Agricultural Cooperative Extension	2,293	0.02%	2,418	0	2,418	167	2,585
54 Parks Operations	486,017	4.08%	512,492	(1,570)	510,922	35,363	546,284
55 Roads & Bridges - Construction Project	0	0.00%	0	(13,813)	(13,813)	0	(13,813)
56 Roads & Bridges - Maintenance	710,283	5.97%	748,974	(188)	748,786	51,680	800,466
57 County Library	248,154	2.09%	261,672	0	261,672	18,056	279,727
61 Workforce Development Board	0	0.00%	0	(1,369)	(1,369)	0	(1,369)

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FY 2019-20 Actuals
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Fac Maintenance Allocations

Dept:10 Facilities & Facilities Maintenance Projects

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
62 Behavioral Health	99,427	0.84%	\$104,843	\$(28,820)	\$76,023	\$7,234	\$83,257
65 Water Resources Agency	263,677	2.22%	278,040	0	278,040	19,185	297,225
66 Capital Projects	0	0.00%	0	(261,285)	(261,285)	0	(261,285)
68 Natividad Medical Center	181	0.00%	191	0	191	13	204
70 Laguna Seca Track	6,117	0.05%	6,450	(1,488)	4,962	445	5,407
77 Superior Court of CA - Mo Co	377,284	3.17%	397,836	(642,656)	(244,820)	27,451	(217,369)
78 All Others	35,757	0.30%	37,705	(125,815)	(88,110)	2,602	(85,509)
79 All Others (Not Occupied)	410,621	3.45%	432,989	0	432,989	29,877	462,865
Subtotal	11,899,341	100.00%	12,547,530	(1,997,253)	10,550,277	633,084	11,183,361
Direct Bills					1,997,253		1,997,253
Total					\$12,547,530		\$13,180,614

Basis Units: Labor Cost - time records

Source: -

Monterey County, California
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Allocation Summary

Dept:10 Facilities & Facilities Maintenance Projects

Department	Fac Maintenance	COVID-19 Activities	Total
0 Direct Billed	\$1,997,253	\$0	\$1,997,253
4 County Administrative Office	438,150	0	438,150
5 Contracts & Purchasing	967,728	0	967,728
6 Fleet Administration	64,047	0	64,047
7 Human Resources	45,181	0	45,181
8 Civil Rights Office	65,546	0	65,546
9 Information Technology	456,054	0	456,054
10 Facilities & Facilities Maintenance Proj	477,490	0	477,490
11 Auditor-Controller	222,397	0	222,397
12 Treasurer-Tax Collector	261,049	0	261,049
13 County Counsel	222,414	0	222,414
15 Board of Supervisors	223,529	0	223,529
16 Office of Emergency Services	33,144	0	33,144
20 Housing & Economic Dev Admin	(6,013)	0	(6,013)
21 Assessor	162,435	0	162,435
22 Clerk/Recorder	162,435	0	162,435
23 Grand Jury	13,146	0	13,146
26 Clerk of the Board	27,470	0	27,470
27 Elections	488,646	0	488,646
28 Emergency Communications	39,317	0	39,317
29 District Attorney	182,642	0	182,642
31 Public Defender	633,926	0	633,926
32 Coroner & Investigation	8,001	0	8,001
33 Jail Operations & Administration	1,450,029	0	1,450,029
34 Sheriff	309,881	0	309,881
35 Juvenile Hall	23,772	0	23,772
36 Probation	362,986	0	362,986
37 Agricultural Commissioner	43,179	0	43,179
40 Resource Management Agency	825,035	0	825,035
42 Primary Health Care	150,729	0	150,729
43 Emergency Medical Services	66,222	0	66,222
44 Environmental Health	44,876	0	44,876
45 Public Guardian/Administrator	89,900	0	89,900
46 Children's Medical Services	145,024	0	145,024
47 Public Health	74,441	0	74,441
48 Health Administration	73,529	0	73,529
49 Animal Services	36,049	0	36,049
51 Social Services	400,297	0	400,297
53 Agricultural Cooperative Extension	2,585	0	2,585
54 Parks Operations	546,284	0	546,284
55 Roads & Bridges - Construction Project	(13,813)	0	(13,813)

Monterey County, California
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Allocation Summary

Dept:10 Facilities & Facilities Maintenance Projects

Department	Fac Maintenance	COVID-19 Activities	Total
56 Roads & Bridges - Maintenance	\$800,466	\$0	\$800,466
57 County Library	279,727	0	279,727
61 Workforce Development Board	(1,369)	0	(1,369)
62 Behavioral Health	83,257	0	83,257
65 Water Resources Agency	297,225	0	297,225
66 Capital Projects	(261,285)	0	(261,285)
68 Natividad Medical Center	204	0	204
70 Laguna Seca Track	5,407	0	5,407
77 Superior Court of CA - Mo Co	(217,369)	0	(217,369)
78 All Others	(85,509)	0	(85,509)
79 All Others (Not Occupied)	462,865	0	462,865
Total	\$13,180,614	\$0	\$13,180,614

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2021-2022

FY 2019-20 Actuals
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AUDITOR-CONTROLLER
Explanatory Narrative

The Office of the Auditor-Controller is an elected position in the Executive Branch of the Monterey County Government. The Auditor-Controller is the Chief Accounting Office for the County of Monterey. The duties of the position are performed under the legal authority primarily set forth in the Government Code beginning with Section 26880 and 26900, the Revenue and Taxation Code and Monterey Code Sections 2.16 and 2.17, and in accordance with Generally Accepted Accounting Principles (GAAP).

The Office of the Auditor-Controller consists of five major divisions: Administration, General Accounting, Disbursements, Systems Management, and Internal Audit. The Office of the Auditor-Controller provides centralized accounting, disbursing, auditing, financial control services, and ERP system to all County departments and special districts governed by the Board of Supervisors. To the extent required by law, it also furnishes these services to the County Superintendent of Schools, local school districts and special districts with independent boards.

The department's operations have been segregated into the eight functional categories shown below. Direct costs for each function were determined from an annual study of staff time and detailed analysis of expenditures in each services and supplies account.

Department Administration

The Administration division is responsible for department administration and policy guidance, including employee development, personnel, payroll budget development and management, and general secretarial support services. Also, included here is the costs of the office receptionist.

Disbursements

Accounts Payable division is responsible for processing purchase orders and making vendor and contract payments. Accounts Payable Division responsibilities also includes processing claims, invoices and contracts, the preparation and posting of accounting entries to record expenditures and costs, and the purchase, drawing and recording of warrants. Allocation of these costs are based on A/P warrants.

Budget, Cost Plan, General and Expenditure Accounting

General Accounting division is responsible for maintaining the general ledger, budgetary control, enforcing accounting policies, procedures and processes, ensuring financial reporting in accordance with County policies and state and federal guidelines, reconciling fixed asset activity to County inventory, formulation and completion of the mandated County-Wide Cost Allocation Plan (COWCAP), as well as responsible for the preparation of the Comprehensive Annual Financial Report (CAFR).

Monterey County, California
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FY 2019-20 Actuals
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AUDITOR-CONTROLLER
Explanatory Narrative
-continued-

In addition, the General Accounting division calculates Proposition 4 GANN limits for the County and Board of Supervisor governed special districts, administers obligation and debt service bonds, prepares the State Controller and Local Government Financial Transactions Report, performs public safety accounting and reporting for Proposition 172, performs Realignment Sales Tax accounting, apportionment of interest earned on funds in the County Treasury, and provide accounting and fiscal control services for schools. This division is also responsible for Continuing Disclosures related to the County Debt issuances. The allowable costs of these activities have been allocated based on the budgeted expenditures of each user department.

Payroll Division

The Payroll division is responsible for preparing bi-weekly payroll, calculates benefits, prepares year-end tax information, reviews and processes employee reimbursement claim payments, and reconciles payroll functions. The Payroll division calculates and reports required payroll taxes, CalPERS payments, employee benefit payments as well as annual IRS and Franchise Tax Board reports. Garnishments, liens, and levies are also processed by the Payroll Division. The total cost of these activities has been allocated according to the number of employees of each user department.

Systems Division

The Systems division provides procurement, development, implementation and maintenance for countywide and department-administered Enterprise-Resource Planning (ERP) systems in collaboration with staff of the Information Technology department. Among other functions, ERP includes the County's core financial system, budget preparation system, payroll system. The total cost of these activities has been allocated according to the number of employees of each user department.

Internal Audit

Internal Audit performs statutorily required cash counts of the County treasury, periodic audits of transient occupancy taxes collected by local hotels and motels and reviews of revenues collected by various concessionaires operating on County property. In addition, this group performs audits and reviews of other County departments at the behest of the State, grand jury or the departments themselves. Auditor reports presented to management include objective analyses, appraisals, comments and recommendations on financial operations. The costs of audit work related to taxes and mandated cash counts has been reclassified as general government expense and excluded from allocation.

Monterey County, California
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AUDITOR-CONTROLLER
Explanatory Narrative
-continued-

Property Tax/General Government/SB 90

The Property Tax division is responsible for calculating property taxes and processing property tax refunds, maintaining the property rolls and tax allocation systems, allocating and accounting for property tax apportionment and assessments. The General Accounting division coordinates countywide SB 90 claiming activities. These activities have been eliminated as unallowable.

Cannabis Activities

Staff time and other costs related to cannabis activities are deemed as unallowable for cost plan purposes.

COVID-19 Activities

For cost plan purposes, staff time and other costs related to COVID-19 activities are deemed as unallowable.

Monterey County, California
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FY 2019-20 Actuals
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A. Department Costs

Dept:11 Auditor-Controller

Description		Amount	General Admin	Disbursements	Budget/Cost Plan/Gen Acctg	Payroll Division	System Division	Internal Audit	Gen Govt/Prop Tax	Cannabis Activities
Personnel Costs										
Salaries	S1	3,659,917	519,716	418,774	894,383	885,680	432,308	106,955	310,470	7,194
<i>Salary % Split</i>			<i>14.20%</i>	<i>11.44%</i>	<i>24.44%</i>	<i>24.20%</i>	<i>11.81%</i>	<i>2.92%</i>	<i>8.48%</i>	<i>.20%</i>
Benefits	P	1,817,536	222,576	269,473	442,582	438,771	223,435	41,968	149,942	2,120
Subtotal - Personnel Costs		5,477,453	742,292	688,247	1,336,965	1,324,451	655,743	148,923	460,412	9,314
Services & Supplies Cost										
Services & Supplies	P	602,956	237,028	51,293	288,847	1,815	12,635	9,075	2,263	0
Ins-Gen Liab (non-recoverable)	D	29,705	0	0	0	0	0	0	0	0
Revenue	P	(535,564)	(3,602)	0	(110,856)	0	0	0	(421,106)	0
Cost Plan Charges	D	(4,781,598)	0	0	0	0	0	0	0	0
Interfund Reimbursement	D	(250)	0	0	0	0	0	0	0	0
Intrafund Reimbursement	D	(750)	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		(4,685,501)	233,426	51,293	177,991	1,815	12,635	9,075	(418,843)	0
Department Cost Total		791,952	975,718	739,540	1,514,956	1,326,266	668,378	157,998	41,569	9,314
Adjustments to Cost										
Ins-Gen Liab (non-recoverable)	D	(29,705)	0	0	0	0	0	0	0	0
Cost Plan Charges	D	4,781,598	0	0	0	0	0	0	0	0
Interfund Reimbursement	D	250	0	0	0	0	0	0	0	0
Intrafund Reimbursement	D	750	0	0	0	0	0	0	0	0
Subtotal - Adjustments		4,752,893	0	0	0	0	0	0	0	0
Total Costs After Adjustments		5,544,845	975,718	739,540	1,514,956	1,326,266	668,378	157,998	41,569	9,314
General Admin Distribution			(975,718)	130,121	277,901	275,197	134,326	33,233	96,469	2,235
Grand Total		\$5,544,845		\$869,661	\$1,792,857	\$1,601,463	\$802,704	\$191,231	\$138,038	\$11,549
								not allocated	not allocated	not allocated

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2021-2022

FY 2019-20 Actuals
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A. Department Costs

Dept:11 Auditor-Controller

Description	Amount	COVID-19 Activities
<hr/>		
Personnel Costs		
Salaries	3,659,917	84,437
<i>Salary % Split</i>		<i>2.31%</i>
Benefits	1,817,536	26,669
Subtotal - Personnel Costs	5,477,453	111,106
Services & Supplies Cost		
Services & Supplies	602,956	0
Ins-Gen Liab (non-recoverable)	29,705	0
Revenue	(535,564)	0
Cost Plan Charges	(4,781,598)	0
Interfund Reimbursement	(250)	0
Intrafund Reimbursement	(750)	0
Subtotal - Services & Supplies	(4,685,501)	0
Department Cost Total	791,952	111,106
Adjustments to Cost		
Ins-Gen Liab (non-recoverable)	(29,705)	0
Cost Plan Charges	4,781,598	0
Interfund Reimbursement	250	0
Intrafund Reimbursement	750	0
Subtotal - Adjustments	4,752,893	0
Total Costs After Adjustments	5,544,845	111,106
General Admin Distribution		26,236
Grand Total	\$5,544,845	\$137,342
		not allocated

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B. Incoming Costs - (Default Spread Salary%)

Dept:11 Auditor-Controller

Department	First Incoming	Second Incoming	Disbursements	Budget/Cost Plan/Gen Acctg	Payroll Division	System Division	Internal Audit	Gen Govt/Prop Tax	Cannabis Activities	COVID-19 Activities
1 Multi-Use Building	\$94,691	\$0	\$12,628	\$26,970	\$26,707	\$13,036	\$3,225	\$9,362	\$217	\$2,546
Subtotal - Building Depreciation	94,691	0	12,628	26,970	26,707	13,036	3,225	9,362	217	2,546
3 Audit Costs	789	19	108	230	228	111	28	80	2	22
Subtotal - Annual County Audit	789	19	108	230	228	111	28	80	2	22
4 Records Retention	1,074	751	243	520	515	251	62	180	4	49
4 Budgeting, Finance & Analysis	12,946	1,806	1,967	4,202	4,161	2,031	502	1,459	34	397
4 Courier Charges	4,152	1,307	728	1,555	1,540	752	186	540	13	147
4 Mail Charges	5,206	1,537	899	1,920	1,902	928	230	667	15	181
Subtotal - County Administrative Office	23,379	5,400	3,838	8,197	8,117	3,962	980	2,845	66	774
5 Contracts & Purchasing	4,556	3,626	1,091	2,330	2,308	1,126	279	809	19	220
Subtotal - Contracts & Purchasing	4,556	3,626	1,091	2,330	2,308	1,126	279	809	19	220
6 Vehicle Maintenance & Repairs	39	20	8	17	17	8	2	6	0	2
Subtotal - Fleet Administration	39	20	8	17	17	8	2	6	0	2
7 Human Resources	37,980	5,755	5,832	12,457	12,335	6,021	1,490	4,324	100	1,176
Subtotal - Human Resources	37,980	5,755	5,832	12,457	12,335	6,021	1,490	4,324	100	1,176
8 Civil Rights Office	7,177	1,072	1,100	2,350	2,327	1,136	281	816	19	222
Subtotal - Civil Rights Office	7,177	1,072	1,100	2,350	2,327	1,136	281	816	19	222
9 Information Technology Services	292,871	8,953	40,251	85,965	85,128	41,552	10,280	29,841	691	8,116
Subtotal - Information Technology	292,871	8,953	40,251	85,965	85,128	41,552	10,280	29,841	691	8,116
10 Fac Maintenance	208,042	14,355	29,659	63,343	62,726	30,617	7,575	21,988	509	5,980
Subtotal - Facilities & Facilities Mainten	208,042	14,355	29,659	63,343	62,726	30,617	7,575	21,988	509	5,980
11 Disbursements	0	85,810	11,444	24,440	24,202	11,813	2,923	8,484	197	2,307
11 Budget/Cost Plan/Gen Acctg	0	11,859	1,581	3,378	3,345	1,633	404	1,172	27	319
11 Payroll Division	0	14,760	1,968	4,204	4,163	2,032	503	1,459	34	397
11 System Division	0	7,378	984	2,101	2,081	1,016	251	729	17	198
Subtotal - Auditor-Controller	0	119,806	15,977	34,123	33,791	16,494	4,081	11,845	274	3,221
12 Treasury Activities	0	74,272	9,905	21,154	20,948	10,225	2,530	7,343	170	1,997

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B. Incoming Costs - (Default Spread Salary%)

Dept:11 Auditor-Controller

Department	First Incoming	Second Incoming	Disbursements	Budget/Cost Plan/Gen Acctg	Payroll Division	System Division	Internal Audit	Gen Govt/Prop Tax	Cannabis Activities	COVID-19 Activities
Subtotal - Treasurer-Tax Collector	\$0	\$74,272	\$9,905	\$21,154	\$20,948	\$10,225	\$2,530	\$7,343	\$170	\$1,997
13 Legal Services	0	32,114	4,283	9,147	9,058	4,421	1,094	3,175	74	864
Subtotal - County Counsel	0	32,114	4,283	9,147	9,058	4,421	1,094	3,175	74	864
Total Incoming	669,524	265,392	124,679	266,280	263,689	128,709	31,843	92,435	2,142	25,139
C. Total Allocated		\$6,479,761	\$994,340	\$2,059,137	\$1,865,152	\$931,413	\$223,074	\$230,472	\$13,691	\$162,481
			15.35%	31.78%	28.78%	14.37%	3.44%	3.56%	0.21%	2.51%

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Disbursements Allocations

Dept:11 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Annual County Audit	7	0.01%	\$119	\$0	\$119	\$0	\$119
4 County Administrative Office	508	0.90%	8,639	0	8,639	0	8,639
5 Contracts & Purchasing	33	0.06%	561	0	561	0	561
6 Fleet Administration	1,373	2.43%	23,349	0	23,349	0	23,349
7 Human Resources	296	0.52%	5,034	0	5,034	0	5,034
8 Civil Rights Office	45	0.08%	765	0	765	0	765
9 Information Technology	1,016	1.80%	17,278	0	17,278	0	17,278
10 Facilities & Facilities Maintenance Proj	1,581	2.80%	26,886	0	26,886	0	26,886
11 Auditor-Controller	5,046	8.95%	85,810	0	85,810	0	85,810
12 Treasurer-Tax Collector	1,932	3.43%	32,855	0	32,855	1,471	34,326
13 County Counsel	220	0.39%	3,741	0	3,741	168	3,909
14 Risk Management	53	0.09%	901	0	901	40	942
15 Board of Supervisors	227	0.40%	3,860	0	3,860	173	4,033
16 Office of Emergency Services	122	0.22%	2,075	0	2,075	93	2,168
17 Office of Community Engagement & St	43	0.08%	731	0	731	33	764
18 Auxiliary Services	1	0.00%	17	0	17	1	18
19 Rifle Range	21	0.04%	357	0	357	16	373
20 Housing & Economic Dev Admin	243	0.43%	4,132	0	4,132	185	4,317
21 Assessor	147	0.26%	2,500	0	2,500	112	2,612
22 Clerk/Recorder	180	0.32%	3,061	0	3,061	137	3,198
23 Grand Jury	258	0.46%	4,387	0	4,387	196	4,584
24 Enterprise Risk	21	0.04%	357	0	357	16	373
26 Clerk of the Board	49	0.09%	833	0	833	37	871
27 Elections	350	0.62%	5,952	0	5,952	266	6,218
28 Emergency Communications	262	0.46%	4,455	0	4,455	199	4,655
29 District Attorney	572	1.01%	9,727	0	9,727	436	10,163
30 Child Support Services	372	0.66%	6,326	0	6,326	283	6,609
31 Public Defender	1,090	1.93%	18,536	0	18,536	830	19,366
32 Coroner & Investigation	326	0.58%	5,544	0	5,544	248	5,792
33 Jail Operations & Administration	629	1.12%	10,697	0	10,697	479	11,175
34 Sheriff	1,012	1.79%	17,210	0	17,210	771	17,980
35 Juvenile Hall	1,205	2.14%	20,492	0	20,492	917	21,409
36 Probation	4,003	7.10%	68,074	0	68,074	3,048	71,121
37 Agricultural Commissioner	511	0.91%	8,690	0	8,690	389	9,079
38 Building Services	278	0.49%	4,728	0	4,728	212	4,939
39 Planning	231	0.41%	3,928	0	3,928	176	4,104
40 Resource Management Agency	166	0.29%	2,823	0	2,823	126	2,949
41 Environmental Services	63	0.11%	1,071	0	1,071	48	1,119
42 Primary Health Care	2,359	4.18%	40,116	0	40,116	1,796	41,912
43 Emergency Medical Services	196	0.35%	3,333	0	3,333	149	3,482
44 Environmental Health	764	1.35%	12,992	0	12,992	582	13,574
45 Public Guardian/Administrator	4,459	7.91%	75,828	0	75,828	3,395	79,223
46 Children's Medical Services	80	0.14%	1,360	0	1,360	61	1,421

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Disbursements Allocations

Dept:11 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Public Health	1,065	1.89%	\$18,111	\$0	\$18,111	\$811	\$18,922
48 Health Administration	398	0.71%	6,768	0	6,768	303	7,071
49 Animal Services	387	0.69%	6,581	0	6,581	295	6,876
50 Veteran's Affairs Office	105	0.19%	1,786	0	1,786	80	1,866
51 Social Services	2,288	4.06%	38,909	0	38,909	1,742	40,651
52 Area Agency on Aging	115	0.20%	1,956	0	1,956	88	2,043
53 Agricultural Cooperative Extension	12	0.02%	204	0	204	9	213
54 Parks Operations	1,194	2.12%	20,305	0	20,305	909	21,214
55 Roads & Bridges - Construction Project	484	0.86%	8,231	0	8,231	369	8,599
56 Roads & Bridges - Maintenance	1,322	2.34%	22,481	0	22,481	1,007	23,488
57 County Library	840	1.49%	14,285	0	14,285	640	14,924
58 IHSS PA-Administration	23	0.04%	391	0	391	18	409
59 Fish & Game Propagation	14	0.02%	238	0	238	11	249
60 Community Action Partnership	65	0.12%	1,105	0	1,105	49	1,155
62 Behavioral Health	1,883	3.34%	32,022	0	32,022	1,434	33,455
63 Homeland Security Grant	48	0.09%	816	0	816	37	853
65 Water Resources Agency	1,254	2.22%	21,325	0	21,325	955	22,280
66 Capital Projects	299	0.53%	5,085	0	5,085	228	5,312
68 Natividad Medical Center	10,146	17.99%	172,539	0	172,539	7,725	180,264
69 Parks Lake & Resort Operations	226	0.40%	3,843	0	3,843	172	4,015
70 Laguna Seca Track	751	1.33%	12,771	0	12,771	572	13,343
71 General Liability Insurance (ISF)	75	0.13%	1,275	0	1,275	57	1,333
72 Workmens' Compensation (ISF)	149	0.26%	2,534	0	2,534	113	2,647
73 Benefits Programs Fund (ISF)	195	0.35%	3,316	0	3,316	148	3,465
75 Vehicle Replacement Planning (ISF)	15	0.03%	255	0	255	11	267
78 All Others	687	1.22%	11,683	0	11,683	523	12,206
Subtotal	56,390	100.00%	958,948	0	958,948	35,392	994,340
Direct Bills					0		0
Total					\$958,948		\$994,340

Basis Units: Warrant Count
 Source: -

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Budget/Cost Plan/Gen Acctg Allocations

Dept:11 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Annual County Audit	425,790	0.04%	\$736	\$0	\$736	\$0	\$736
4 County Administrative Office	7,265,489	0.63%	12,562	0	12,562	0	12,562
5 Contracts & Purchasing	1,152,362	0.10%	1,992	0	1,992	0	1,992
6 Fleet Administration	6,658,976	0.58%	11,514	0	11,514	0	11,514
7 Human Resources	5,304,471	0.46%	9,172	0	9,172	0	9,172
8 Civil Rights Office	913,291	0.08%	1,579	0	1,579	0	1,579
9 Information Technology	25,807,857	2.25%	44,622	0	44,622	0	44,622
10 Facilities & Facilities Maintenance Proj	12,509,825	1.09%	21,630	0	21,630	0	21,630
11 Auditor-Controller	6,858,558	0.60%	11,859	0	11,859	0	11,859
12 Treasurer-Tax Collector	9,130,954	0.80%	15,788	0	15,788	639	16,427
13 County Counsel	6,800,413	0.59%	11,758	0	11,758	476	12,234
14 Risk Management	2,172,880	0.19%	3,757	0	3,757	152	3,909
15 Board of Supervisors	3,344,367	0.29%	5,782	0	5,782	234	6,017
16 Office of Emergency Services	1,014,368	0.09%	1,754	0	1,754	71	1,825
17 Office of Community Engagement & St	837,249	0.07%	1,448	0	1,448	59	1,506
18 Auxiliary Services	27,063	0.00%	47	0	47	2	49
19 Rifle Range	181,595	0.02%	314	0	314	13	327
20 Housing & Economic Dev Admin	8,231,374	0.72%	14,232	0	14,232	576	14,808
21 Assessor	6,028,348	0.53%	10,423	0	10,423	422	10,845
22 Clerk/Recorder	2,576,842	0.22%	4,455	0	4,455	180	4,636
23 Grand Jury	160,800	0.01%	278	0	278	11	289
24 Enterprise Risk	560,096	0.05%	968	0	968	39	1,008
26 Clerk of the Board	774,073	0.07%	1,338	0	1,338	54	1,393
27 Elections	4,479,793	0.39%	7,746	0	7,746	313	8,059
28 Emergency Communications	11,457,439	1.00%	19,810	0	19,810	802	20,612
29 District Attorney	27,554,163	2.40%	47,642	0	47,642	1,928	49,570
30 Child Support Services	10,668,484	0.93%	18,446	0	18,446	746	19,193
31 Public Defender	13,800,570	1.20%	23,862	0	23,862	966	24,827
32 Coroner & Investigation	6,980,052	0.61%	12,069	0	12,069	488	12,557
33 Jail Operations & Administration	62,080,867	5.41%	107,339	0	107,339	4,344	111,683
34 Sheriff	37,710,991	3.29%	65,203	0	65,203	2,639	67,842
35 Juvenile Hall	21,325,050	1.86%	36,872	0	36,872	1,492	38,364
36 Probation	27,342,915	2.38%	47,277	0	47,277	1,913	49,190
37 Agricultural Commissioner	11,421,686	1.00%	19,748	0	19,748	799	20,548
38 Building Services	6,725,308	0.59%	11,628	0	11,628	471	12,099
39 Planning	4,262,847	0.37%	7,371	0	7,371	298	7,669
40 Resource Management Agency	4,677,445	0.41%	8,087	0	8,087	327	8,415
41 Environmental Services	1,591,871	0.14%	2,752	0	2,752	111	2,864
42 Primary Health Care	52,487,959	4.58%	90,753	0	90,753	3,673	94,426
43 Emergency Medical Services	4,328,261	0.38%	7,484	0	7,484	303	7,787
44 Environmental Health	12,928,743	1.13%	22,354	0	22,354	905	23,259
45 Public Guardian/Administrator	1,654,430	0.14%	2,861	0	2,861	116	2,976
46 Children's Medical Services	4,929,306	0.43%	8,523	0	8,523	345	8,868

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Budget/Cost Plan/Gen Acctg Allocations

Dept:11 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Public Health	21,773,446	1.90%	\$37,647	\$0	\$37,647	\$1,523	\$39,170
48 Health Administration	8,048,003	0.70%	13,915	0	13,915	563	14,478
49 Animal Services	2,531,798	0.22%	4,378	0	4,378	177	4,555
50 Veteran's Affairs Office	2,125,550	0.19%	3,675	0	3,675	149	3,824
51 Social Services	118,169,849	10.30%	204,319	0	204,319	8,268	212,587
52 Area Agency on Aging	2,913,000	0.25%	5,037	0	5,037	204	5,240
53 Agricultural Cooperative Extension	426,157	0.04%	737	0	737	30	767
54 Parks Operations	5,485,133	0.48%	9,484	0	9,484	384	9,868
55 Roads & Bridges - Construction Project	12,182,297	1.06%	21,064	0	21,064	852	21,916
56 Roads & Bridges - Maintenance	16,663,155	1.45%	28,811	0	28,811	1,166	29,977
57 County Library	10,415,869	0.91%	18,009	0	18,009	729	18,738
58 IHSS PA-Administration	1,049,499	0.09%	1,815	0	1,815	73	1,888
59 Fish & Game Propagation	34,475	0.00%	60	0	60	2	62
60 Community Action Partnership	568,926	0.05%	984	0	984	40	1,023
61 Workforce Development Board	4,322,298	0.38%	7,473	0	7,473	302	7,776
62 Behavioral Health	125,414,331	10.93%	216,845	0	216,845	8,775	225,620
63 Homeland Security Grant	817,616	0.07%	1,414	0	1,414	57	1,471
64 NGEN Operations & Maintenance	1,236,446	0.11%	2,138	0	2,138	87	2,224
65 Water Resources Agency	24,374,830	2.12%	42,145	0	42,145	1,705	43,850
66 Capital Projects	4,990,519	0.44%	8,629	0	8,629	349	8,978
68 Natividad Medical Center	296,086,762	25.81%	511,942	0	511,942	20,717	532,659
69 Parks Lake & Resort Operations	3,936,023	0.34%	6,805	0	6,805	275	7,081
70 Laguna Seca Track	21,364,429	1.86%	36,940	0	36,940	1,495	38,435
71 General Liability Insurance (ISF)	6,376,726	0.56%	11,026	0	11,026	446	11,472
72 Workmens' Compensation (ISF)	5,677,326	0.49%	9,816	0	9,816	397	10,213
73 Benefits Programs Fund (ISF)	6,944,938	0.61%	12,008	0	12,008	486	12,494
78 All Others	6,131,164	0.53%	10,601	0	10,601	429	11,030
Subtotal	1,147,205,786	100.00%	1,983,549	0	1,983,549	75,588	2,059,137
Direct Bills					0		0
Total					\$1,983,549		\$2,059,137

Basis Units: Budgeted Adjusted Expenditures
 Source: -

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Payroll Division Allocations

Dept:11 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Administrative Office	32.50	0.69%	\$12,300	\$0	\$12,300	\$0	\$12,300
5 Contracts & Purchasing	8.00	0.17%	3,028	0	3,028	0	3,028
6 Fleet Administration	22.00	0.47%	8,326	0	8,326	0	8,326
7 Human Resources	32.00	0.68%	12,110	0	12,110	0	12,110
8 Civil Rights Office	4.00	0.08%	1,514	0	1,514	0	1,514
9 Information Technology	101.00	2.14%	38,224	0	38,224	0	38,224
10 Facilities & Facilities Maintenance Proj	33.00	0.70%	12,489	0	12,489	0	12,489
11 Auditor-Controller	39.00	0.82%	14,760	0	14,760	0	14,760
12 Treasurer-Tax Collector	43.00	0.91%	16,273	0	16,273	722	16,995
13 County Counsel	29.00	0.61%	10,975	0	10,975	487	11,462
14 Risk Management	8.00	0.17%	3,028	0	3,028	134	3,162
15 Board of Supervisors	18.00	0.38%	6,812	0	6,812	302	7,114
16 Office of Emergency Services	5.00	0.11%	1,892	0	1,892	84	1,976
17 Office of Community Engagement & St	1.00	0.02%	378	0	378	17	395
19 Rifle Range	2.00	0.04%	757	0	757	34	790
20 Housing & Economic Dev Admin	4.00	0.08%	1,514	0	1,514	67	1,581
21 Assessor	42.00	0.89%	15,895	0	15,895	705	16,600
22 Clerk/Recorder	17.00	0.36%	6,434	0	6,434	285	6,719
26 Clerk of the Board	4.00	0.08%	1,514	0	1,514	67	1,581
27 Elections	11.00	0.23%	4,163	0	4,163	185	4,348
28 Emergency Communications	61.00	1.29%	23,086	0	23,086	1,024	24,110
29 District Attorney	147.00	3.11%	55,632	0	55,632	2,468	58,100
30 Child Support Services	86.80	1.83%	32,850	0	32,850	1,457	34,307
31 Public Defender	54.50	1.15%	20,626	0	20,626	915	21,541
32 Coroner & Investigation	25.00	0.53%	9,461	0	9,461	420	9,881
33 Jail Operations & Administration	239.00	5.05%	90,450	0	90,450	4,012	94,462
34 Sheriff	164.00	3.47%	62,066	0	62,066	2,753	64,819
35 Juvenile Hall	124.00	2.62%	46,928	0	46,928	2,082	49,010
36 Probation	146.00	3.09%	55,254	0	55,254	2,451	57,705
37 Agricultural Commissioner	66.00	1.40%	24,978	0	24,978	1,108	26,086
38 Building Services	48.00	1.01%	18,166	0	18,166	806	18,971
39 Planning	13.00	0.27%	4,920	0	4,920	218	5,138
40 Resource Management Agency	31.00	0.66%	11,732	0	11,732	520	12,252
41 Environmental Services	6.00	0.13%	2,271	0	2,271	101	2,371
42 Primary Health Care	270.25	5.71%	102,277	0	102,277	4,537	106,813
43 Emergency Medical Services	6.00	0.13%	2,271	0	2,271	101	2,371
44 Environmental Health	64.00	1.35%	24,221	0	24,221	1,074	25,295
45 Public Guardian/Administrator	10.00	0.21%	3,785	0	3,785	168	3,952
46 Children's Medical Services	20.60	0.44%	7,796	0	7,796	346	8,142
47 Public Health	91.40	1.93%	34,591	0	34,591	1,534	36,125
48 Health Administration	43.00	0.91%	16,273	0	16,273	722	16,995
49 Animal Services	17.50	0.37%	6,623	0	6,623	294	6,917
50 Veteran's Affairs Office	10.00	0.21%	3,785	0	3,785	168	3,952

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Payroll Division Allocations

Dept:11 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
51 Social Services	783.00	16.55%	\$296,328	\$0	\$296,328	\$13,144	\$309,472
52 Area Agency on Aging	2.00	0.04%	757	0	757	34	790
53 Agricultural Cooperative Extension	2.00	0.04%	757	0	757	34	790
54 Parks Operations	25.00	0.53%	9,461	0	9,461	420	9,881
55 Roads & Bridges - Construction Project	21.00	0.44%	7,947	0	7,947	353	8,300
56 Roads & Bridges - Maintenance	47.43	1.00%	17,950	0	17,950	796	18,746
57 County Library	54.70	1.16%	20,701	0	20,701	918	21,620
58 IHSS PA-Administration	7.00	0.15%	2,649	0	2,649	118	2,767
60 Community Action Partnership	1.00	0.02%	378	0	378	17	395
61 Workforce Development Board	11.00	0.23%	4,163	0	4,163	185	4,348
62 Behavioral Health	382.91	8.09%	144,913	0	144,913	6,428	151,341
65 Water Resources Agency	30.80	0.65%	11,656	0	11,656	517	12,173
68 Natividad Medical Center	1,148.19	24.27%	434,535	0	434,535	19,274	453,809
70 Laguna Seca Track	1.00	0.02%	378	0	378	17	395
78 All Others	14.00	0.30%	5,298	0	5,298	235	5,533
Subtotal	4,730.58	100.00%	1,790,299	0	1,790,299	74,853	1,865,152
Direct Bills					0		0
Total					\$1,790,299		\$1,865,152

Basis Units: Number of employees of each user department
 Source: -

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System Division Allocations

Dept:11 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Administrative Office	32.50	0.69%	\$6,148	\$0	\$6,148	\$0	\$6,148
5 Contracts & Purchasing	8.00	0.17%	1,513	0	1,513	0	1,513
6 Fleet Administration	22.00	0.47%	4,162	0	4,162	0	4,162
7 Human Resources	32.00	0.68%	6,053	0	6,053	0	6,053
8 Civil Rights Office	4.00	0.08%	757	0	757	0	757
9 Information Technology	101.00	2.14%	19,106	(250)	18,856	0	18,856
10 Facilities & Facilities Maintenance Proj	33.00	0.70%	6,243	0	6,243	0	6,243
11 Auditor-Controller	39.00	0.82%	7,378	0	7,378	0	7,378
12 Treasurer-Tax Collector	43.00	0.91%	8,134	0	8,134	352	8,487
13 County Counsel	29.00	0.61%	5,486	0	5,486	238	5,724
14 Risk Management	8.00	0.17%	1,513	0	1,513	66	1,579
15 Board of Supervisors	18.00	0.38%	3,405	0	3,405	147	3,553
16 Office of Emergency Services	5.00	0.11%	946	0	946	41	987
17 Office of Community Engagement & St	1.00	0.02%	189	0	189	8	197
19 Rifle Range	2.00	0.04%	378	0	378	16	395
20 Housing & Economic Dev Admin	4.00	0.08%	757	0	757	33	789
21 Assessor	42.00	0.89%	7,945	0	7,945	344	8,289
22 Clerk/Recorder	17.00	0.36%	3,216	0	3,216	139	3,355
26 Clerk of the Board	4.00	0.08%	757	0	757	33	789
27 Elections	11.00	0.23%	2,081	0	2,081	90	2,171
28 Emergency Communications	61.00	1.29%	11,539	(125)	11,414	500	11,914
29 District Attorney	147.00	3.11%	27,808	(125)	27,683	1,204	28,887
30 Child Support Services	86.80	1.83%	16,420	0	16,420	711	17,131
31 Public Defender	54.50	1.15%	10,310	0	10,310	447	10,756
32 Coroner & Investigation	25.00	0.53%	4,729	(125)	4,604	205	4,809
33 Jail Operations & Administration	239.00	5.05%	45,211	0	45,211	1,958	47,170
34 Sheriff	164.00	3.47%	31,024	0	31,024	1,344	32,367
35 Juvenile Hall	124.00	2.62%	23,457	0	23,457	1,016	24,473
36 Probation	146.00	3.09%	27,619	0	27,619	1,196	28,815
37 Agricultural Commissioner	66.00	1.40%	12,485	0	12,485	541	13,026
38 Building Services	48.00	1.01%	9,080	0	9,080	393	9,473
39 Planning	13.00	0.27%	2,459	0	2,459	107	2,566
40 Resource Management Agency	31.00	0.66%	5,864	0	5,864	254	6,118
41 Environmental Services	6.00	0.13%	1,135	0	1,135	49	1,184
42 Primary Health Care	270.25	5.71%	51,123	0	51,123	2,214	53,337
43 Emergency Medical Services	6.00	0.13%	1,135	(125)	1,010	49	1,059
44 Environmental Health	64.00	1.35%	12,107	0	12,107	524	12,631
45 Public Guardian/Administrator	10.00	0.21%	1,892	0	1,892	82	1,974
46 Children's Medical Services	20.60	0.44%	3,897	0	3,897	169	4,066
47 Public Health	91.40	1.93%	17,290	0	17,290	749	18,039
48 Health Administration	43.00	0.91%	8,134	(125)	8,009	352	8,362
49 Animal Services	17.50	0.37%	3,310	0	3,310	143	3,454
50 Veteran's Affairs Office	10.00	0.21%	1,892	0	1,892	82	1,974

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System Division Allocations

Dept:11 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
51 Social Services	783.00	16.55%	\$148,119	\$0	\$148,119	\$6,416	\$154,535
52 Area Agency on Aging	2.00	0.04%	378	0	378	16	395
53 Agricultural Cooperative Extension	2.00	0.04%	378	0	378	16	395
54 Parks Operations	25.00	0.53%	4,729	0	4,729	205	4,934
55 Roads & Bridges - Construction Project	21.00	0.44%	3,973	0	3,973	172	4,145
56 Roads & Bridges - Maintenance	47.43	1.00%	8,972	0	8,972	389	9,361
57 County Library	54.70	1.16%	10,348	0	10,348	448	10,796
58 IHSS PA-Administration	7.00	0.15%	1,324	0	1,324	57	1,382
60 Community Action Partnership	1.00	0.02%	189	0	189	8	197
61 Workforce Development Board	11.00	0.23%	2,081	0	2,081	90	2,171
62 Behavioral Health	382.91	8.09%	72,434	(125)	72,309	3,137	75,447
65 Water Resources Agency	30.80	0.65%	5,826	0	5,826	252	6,079
68 Natividad Medical Center	1,148.19	24.27%	217,201	0	217,201	9,408	226,609
70 Laguna Seca Track	1.00	0.02%	189	0	189	8	197
78 All Others	14.00	0.30%	2,648	0	2,648	115	2,763
Subtotal	4,730.58	100.00%	894,877	(1,000)	893,877	36,536	930,413
Direct Bills					1,000		1,000
Total					\$894,877		\$931,413

Basis Units: Number of employees of each user department
 Source: -

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Allocation Summary

Dept:11 Auditor-Controller

Department	Disbursements	Budget/Cost Plan/Gen Acctg	Payroll Division	System Division	Internal Audit	Gen Govt/Prop Tax	Cannabis Activities	COVID-19 Activities	Total
0 Direct Billed	\$0	\$0	\$0	\$1,000	\$0	\$0	\$0	\$0	\$1,000
3 Annual County Audit	119	736	0	0	0	0	0	0	855
4 County Administrative Office	8,639	12,562	12,300	6,148	0	0	0	0	39,649
5 Contracts & Purchasing	561	1,992	3,028	1,513	0	0	0	0	7,095
6 Fleet Administration	23,349	11,514	8,326	4,162	0	0	0	0	47,350
7 Human Resources	5,034	9,172	12,110	6,053	0	0	0	0	32,369
8 Civil Rights Office	765	1,579	1,514	757	0	0	0	0	4,615
9 Information Technology	17,278	44,622	38,224	18,856	0	0	0	0	118,980
10 Facilities & Facilities Maintenance Proj	26,886	21,630	12,489	6,243	0	0	0	0	67,247
11 Auditor-Controller	85,810	11,859	14,760	7,378	0	0	0	0	119,806
12 Treasurer-Tax Collector	34,326	16,427	16,995	8,487	0	0	0	0	76,234
13 County Counsel	3,909	12,234	11,462	5,724	0	0	0	0	33,328
14 Risk Management	942	3,909	3,162	1,579	0	0	0	0	9,591
15 Board of Supervisors	4,033	6,017	7,114	3,553	0	0	0	0	20,716
16 Office of Emergency Services	2,168	1,825	1,976	987	0	0	0	0	6,955
17 Office of Community Engagement & St	764	1,506	395	197	0	0	0	0	2,863
18 Auxiliary Services	18	49	0	0	0	0	0	0	66
19 Rifle Range	373	327	790	395	0	0	0	0	1,885
20 Housing & Economic Dev Admin	4,317	14,808	1,581	789	0	0	0	0	21,496
21 Assessor	2,612	10,845	16,600	8,289	0	0	0	0	38,346
22 Clerk/Recorder	3,198	4,636	6,719	3,355	0	0	0	0	17,908
23 Grand Jury	4,584	289	0	0	0	0	0	0	4,873
24 Enterprise Risk	373	1,008	0	0	0	0	0	0	1,381
26 Clerk of the Board	871	1,393	1,581	789	0	0	0	0	4,634
27 Elections	6,218	8,059	4,348	2,171	0	0	0	0	20,796
28 Emergency Communications	4,655	20,612	24,110	11,914	0	0	0	0	61,291
29 District Attorney	10,163	49,570	58,100	28,887	0	0	0	0	146,720
30 Child Support Services	6,609	19,193	34,307	17,131	0	0	0	0	77,240
31 Public Defender	19,366	24,827	21,541	10,756	0	0	0	0	76,490
32 Coroner & Investigation	5,792	12,557	9,881	4,809	0	0	0	0	33,039
33 Jail Operations & Administration	11,175	111,683	94,462	47,170	0	0	0	0	264,490
34 Sheriff	17,980	67,842	64,819	32,367	0	0	0	0	183,009
35 Juvenile Hall	21,409	38,364	49,010	24,473	0	0	0	0	133,255
36 Probation	71,121	49,190	57,705	28,815	0	0	0	0	206,831
37 Agricultural Commissioner	9,079	20,548	26,086	13,026	0	0	0	0	68,738
38 Building Services	4,939	12,099	18,971	9,473	0	0	0	0	45,483
39 Planning	4,104	7,669	5,138	2,566	0	0	0	0	19,477
40 Resource Management Agency	2,949	8,415	12,252	6,118	0	0	0	0	29,735
41 Environmental Services	1,119	2,864	2,371	1,184	0	0	0	0	7,539
42 Primary Health Care	41,912	94,426	106,813	53,337	0	0	0	0	296,488
43 Emergency Medical Services	3,482	7,787	2,371	1,059	0	0	0	0	14,699

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Allocation Summary

Dept:11 Auditor-Controller

Department	Disbursements	Budget/Cost Plan/Gen Acctg	Payroll Division	System Division	Internal Audit	Gen Govt/Prop Tax	Cannabis Activities	COVID-19 Activities	Total
44 Environmental Health	\$13,574	\$23,259	\$25,295	\$12,631	\$0	\$0	\$0	\$0	\$74,759
45 Public Guardian/Administrator	79,223	2,976	3,952	1,974	0	0	0	0	88,125
46 Children's Medical Services	1,421	8,868	8,142	4,066	0	0	0	0	22,497
47 Public Health	18,922	39,170	36,125	18,039	0	0	0	0	112,256
48 Health Administration	7,071	14,478	16,995	8,362	0	0	0	0	46,906
49 Animal Services	6,876	4,555	6,917	3,454	0	0	0	0	21,801
50 Veteran's Affairs Office	1,866	3,824	3,952	1,974	0	0	0	0	11,615
51 Social Services	40,651	212,587	309,472	154,535	0	0	0	0	717,245
52 Area Agency on Aging	2,043	5,240	790	395	0	0	0	0	8,469
53 Agricultural Cooperative Extension	213	767	790	395	0	0	0	0	2,165
54 Parks Operations	21,214	9,868	9,881	4,934	0	0	0	0	45,897
55 Roads & Bridges - Construction Project	8,599	21,916	8,300	4,145	0	0	0	0	42,960
56 Roads & Bridges - Maintenance	23,488	29,977	18,746	9,361	0	0	0	0	81,572
57 County Library	14,924	18,738	21,620	10,796	0	0	0	0	66,078
58 IHSS PA-Administration	409	1,888	2,767	1,382	0	0	0	0	6,445
59 Fish & Game Propagation	249	62	0	0	0	0	0	0	311
60 Community Action Partnership	1,155	1,023	395	197	0	0	0	0	2,771
61 Workforce Development Board	0	7,776	4,348	2,171	0	0	0	0	14,294
62 Behavioral Health	33,455	225,620	151,341	75,447	0	0	0	0	485,863
63 Homeland Security Grant	853	1,471	0	0	0	0	0	0	2,324
64 NGEN Operations & Maintenance	0	2,224	0	0	0	0	0	0	2,224
65 Water Resources Agency	22,280	43,850	12,173	6,079	0	0	0	0	84,382
66 Capital Projects	5,312	8,978	0	0	0	0	0	0	14,290
68 Natividad Medical Center	180,264	532,659	453,809	226,609	0	0	0	0	1,393,341
69 Parks Lake & Resort Operations	4,015	7,081	0	0	0	0	0	0	11,096
70 Laguna Seca Track	13,343	38,435	395	197	0	0	0	0	52,370
71 General Liability Insurance (ISF)	1,333	11,472	0	0	0	0	0	0	12,804
72 Workmens' Compensation (ISF)	2,647	10,213	0	0	0	0	0	0	12,861
73 Benefits Programs Fund (ISF)	3,465	12,494	0	0	0	0	0	0	15,958
75 Vehicle Replacement Planning (ISF)	267	0	0	0	0	0	0	0	267
78 All Others	12,206	11,030	5,533	2,763	0	0	0	0	31,532
Total	\$994,340	\$2,059,137	\$1,865,152	\$931,413	\$0	\$0	\$0	\$0	\$5,850,042

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TREASURER-TAX COLLECTOR
Explanatory Narrative

The Department of the Treasurer-Tax Collector includes three divisional units: Property Tax, Treasury and Revenue Division under one appropriation unit. The Treasurer-Tax Collector is responsible for the collection of property taxes and other taxes, fines and fees, and the oversight of banking and investment services. The Revenue Division provides centralized account collection services to County Departments and Superior Court of California - Monterey County. The division applies similar professional collections techniques and procedures to all delinquent accounts and returned checks which have not been collected by the involved department.

Treasury Activities

Allowable Treasury costs are based on the analysis of disbursing, receipting, and monthly time study data. Costs are allocated based on the number of checks drawn on the County Treasury using accounts payable warrants.

Revenue Collections

The revenue collection costs are allocated using an analysis of total dollars collected for each department.

Investing

The Treasury safeguards and invests all deposits for the County of Monterey, the County's school districts and various special districts, and manages a pooled investment portfolio that provides for the safety and liquidity of all cash assets. These investment functions are treated as unallowable.

Property Tax Collection

Property Tax administers and enforces State law and County code providing for the collection of all county property taxes, and unincorporated County Transient Occupancy Taxes (TOT). These activities are excluded from the cost plan.

Cannabis Activities

The Property Tax unit is also responsible for administration of the County's Business License Ordinance, including initial issuance, annual review, and renewal of Business Licenses for all cannabis related operations permitted in unincorporated areas of the County. These cannabis related activities are deemed unallowable and consequently excluded from the cost plan.

COVID-19 Activities

For cost plan purposes, staff time and other costs related to COVID-19 activities are deemed as unallowable.

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A. Department Costs

Dept:12 Treasurer-Tax Collector

Description		Amount	General Admin	Treasury Activities	Revenue Collections	Investing	Property Tax Collection	Cannabis Activities	COVID-19 Activities
Personnel Costs									
Salaries	S1	3,572,228	0	225,416	1,487,964	158,578	1,459,220	159,252	81,798
<i>Salary % Split</i>			<i>.00%</i>	<i>6.31%</i>	<i>41.65%</i>	<i>4.44%</i>	<i>40.85%</i>	<i>4.46%</i>	<i>2.29%</i>
Benefits	P	1,951,464	0	84,141	980,605	47,154	740,507	69,389	29,668
Subtotal - Personnel Costs		5,523,692	0	309,557	2,468,569	205,732	2,199,727	228,641	111,466
Services & Supplies Cost									
Services & Supplies	P	2,787,090	0	640,754	1,162,859	396,246	553,055	11,916	22,260
Ins-Gen Liab (non-recoverable)	D	21,690	0	0	0	0	0	0	0
Intrafund Reimbursement	P	(722,003)	0	(149,297)	0	0	(572,706)	0	0
Intrafund Reimbursement	D	(7,815)	0	0	0	0	0	0	0
Cost Plan Charges	D	(1,461,389)	0	0	0	0	0	0	0
Interfund Reimbursement	D	(798)	0	0	0	0	0	0	0
Misc Revenue	S	(379,693)	0	(23,960)	(158,156)	(16,855)	(155,101)	(16,927)	(8,694)
Revenue	P	(2,080,725)	0	0	0	0	(2,080,725)	0	0
Subtotal - Services & Supplies		(1,843,643)	0	467,497	1,004,703	379,391	(2,255,477)	(5,011)	13,566
Department Cost Total		3,680,049	0	777,054	3,473,272	585,123	(55,750)	223,630	125,032
Adjustments to Cost									
Ins-Gen Liab (non-recoverable)	D	(21,690)	0	0	0	0	0	0	0
Intrafund Reimbursement	D	7,815	0	0	0	0	0	0	0
Cost Plan Charges	D	1,461,389	0	0	0	0	0	0	0
Interfund Reimbursement	D	798	0	0	0	0	0	0	0
Subtotal - Adjustments		1,448,312	0	0	0	0	0	0	0
Total Costs After Adjustments		5,128,361	0	777,054	3,473,272	585,123	(55,750)	223,630	125,032
General Admin Distribution			0	0	0	0	0	0	0
Grand Total		\$5,128,361		\$777,054	\$3,473,272	\$585,123	\$(55,750)	\$223,630	\$125,032
						not allocated	not allocated	not allocated	not allocated

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B. Incoming Costs - (Default Spread Salary%)

Dept:12 Treasurer-Tax Collector

Department	First Incoming	Second Incoming	Treasury Activities	Revenue Collections	Investing	Property Tax Collection	Cannabis Activities	COVID-19 Activities
1 Multi-Use Building	\$115,734	\$0	\$7,303	\$48,207	\$5,138	\$47,276	\$5,159	\$2,650
Subtotal - Building Depreciation	115,734	0	7,303	48,207	5,138	47,276	5,159	2,650
2 Depreciation Expense	11,130	0	702	4,636	494	4,546	496	255
Subtotal - Equipment Depreciation	11,130	0	702	4,636	494	4,546	496	255
3 Audit Costs	1,051	25	68	448	48	439	48	25
Subtotal - Annual County Audit	1,051	25	68	448	48	439	48	25
4 Budgeting, Finance & Analysis	17,236	2,404	1,239	8,181	872	8,023	876	450
4 Courier Charges	4,152	1,307	344	2,274	242	2,230	243	125
4 Mail Charges	5,705	1,684	466	3,078	328	3,018	329	169
Subtotal - County Administrative Office	27,093	5,394	2,050	13,532	1,442	13,271	1,448	744
5 Contracts & Purchasing	17,083	13,597	1,936	12,780	1,362	12,533	1,368	703
Subtotal - Contracts & Purchasing	17,083	13,597	1,936	12,780	1,362	12,533	1,368	703
6 Vehicle Maintenance & Repairs	211	105	20	132	14	129	14	7
6 Fuel Service	0	1	0	1	0	1	0	0
Subtotal - Fleet Administration	211	107	20	132	14	130	14	7
7 Human Resources	41,875	6,346	3,043	20,086	2,141	19,698	2,150	1,104
Subtotal - Human Resources	41,875	6,346	3,043	20,086	2,141	19,698	2,150	1,104
8 Civil Rights Office	7,913	1,182	574	3,789	404	3,715	405	208
Subtotal - Civil Rights Office	7,913	1,182	574	3,789	404	3,715	405	208
9 Information Technology Services	299,679	9,161	19,489	128,643	13,710	126,158	13,768	7,072
Subtotal - Information Technology	299,679	9,161	19,489	128,643	13,710	126,158	13,768	7,072
10 Fac Maintenance	244,199	16,850	16,473	108,737	11,588	106,636	11,638	5,978
Subtotal - Facilities & Facilities Mainten	244,199	16,850	16,473	108,737	11,588	106,636	11,638	5,978
11 Disbursements	32,855	1,471	2,166	14,298	1,524	14,022	1,530	786
11 Budget/Cost Plan/Gen Acctg	15,788	639	1,037	6,842	729	6,710	732	376

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B. Incoming Costs - (Default Spread Salary%)

Dept:12 Treasurer-Tax Collector

Department	First Incoming	Second Incoming	Treasury Activities	Revenue Collections	Investing	Property Tax Collection	Cannabis Activities	COVID-19 Activities
11 Payroll Division	\$16,273	\$722	\$1,072	\$7,079	\$754	\$6,942	\$758	\$389
11 System Division	8,134	352	536	3,535	377	3,467	378	194
Subtotal - Auditor-Controller	73,050	3,184	4,811	31,754	3,384	31,141	3,399	1,746
12 Treasury Activities	0	26,195	1,653	10,911	1,163	10,700	1,168	600
12 Revenue Collections	0	452	29	188	20	185	20	10
Subtotal - Treasurer-Tax Collector	0	26,647	1,682	11,100	1,183	10,885	1,188	610
13 Legal Services	0	36,965	2,333	15,397	1,641	15,100	1,648	846
Subtotal - County Counsel	0	36,965	2,333	15,397	1,641	15,100	1,648	846
Total Incoming	839,019	119,459	60,482	399,241	42,549	391,529	42,729	21,948
C. Total Allocated		\$6,086,839	\$837,537	\$3,872,513	\$627,671	\$335,779	\$266,360	\$146,979
			13.76%	63.62%	10.31%	5.52%	4.38%	2.41%

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Treasury Activities Allocations

Dept:12 Treasurer-Tax Collector

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Annual County Audit	7	0.01%	\$103	\$0	\$103	\$0	\$103
4 County Administrative Office	508	0.90%	7,477	0	7,477	0	7,477
5 Contracts & Purchasing	33	0.06%	486	0	486	0	486
6 Fleet Administration	1,373	2.43%	20,209	0	20,209	0	20,209
7 Human Resources	296	0.52%	4,357	0	4,357	0	4,357
8 Civil Rights Office	45	0.08%	662	0	662	0	662
9 Information Technology	1,016	1.80%	14,954	0	14,954	0	14,954
10 Facilities & Facilities Maintenance Proj	1,581	2.80%	23,271	(38)	23,233	0	23,233
11 Auditor-Controller	5,046	8.95%	74,272	0	74,272	0	74,272
12 Treasurer-Tax Collector	1,932	3.43%	28,437	(2,242)	26,195	0	26,195
13 County Counsel	220	0.39%	3,238	0	3,238	37	3,275
14 Risk Management	53	0.09%	780	0	780	9	789
15 Board of Supervisors	227	0.40%	3,341	0	3,341	38	3,380
16 Office of Emergency Services	122	0.22%	1,796	0	1,796	21	1,816
17 Office of Community Engagement & St	43	0.08%	633	0	633	7	640
18 Auxiliary Services	1	0.00%	15	0	15	0	15
19 Rifle Range	21	0.04%	309	0	309	4	313
20 Housing & Economic Dev Admin	243	0.43%	3,577	(38)	3,539	41	3,580
21 Assessor	147	0.26%	2,164	(38)	2,126	25	2,151
22 Clerk/Recorder	180	0.32%	2,649	(494)	2,155	30	2,186
23 Grand Jury	258	0.46%	3,797	0	3,797	44	3,841
24 Enterprise Risk	21	0.04%	309	0	309	4	313
26 Clerk of the Board	49	0.09%	721	(76)	645	8	654
27 Elections	350	0.62%	5,152	0	5,152	59	5,211
28 Emergency Communications	262	0.46%	3,856	0	3,856	44	3,901
29 District Attorney	572	1.01%	8,419	0	8,419	97	8,516
30 Child Support Services	372	0.66%	5,475	0	5,475	63	5,538
31 Public Defender	1,090	1.93%	16,044	0	16,044	184	16,228
32 Coroner & Investigation	326	0.58%	4,798	(38)	4,760	55	4,816
33 Jail Operations & Administration	629	1.12%	9,258	0	9,258	106	9,365
34 Sheriff	1,012	1.79%	14,896	(266)	14,630	171	14,801
35 Juvenile Hall	1,205	2.14%	17,736	0	17,736	204	17,940
36 Probation	4,003	7.10%	58,920	0	58,920	677	59,597
37 Agricultural Commissioner	511	0.91%	7,521	(76)	7,445	86	7,532
38 Building Services	278	0.49%	4,092	(608)	3,484	47	3,531
39 Planning	231	0.41%	3,400	(76)	3,324	39	3,363
40 Resource Management Agency	166	0.29%	2,443	0	2,443	28	2,471
41 Environmental Services	63	0.11%	927	0	927	11	938
42 Primary Health Care	2,359	4.18%	34,722	(76)	34,646	399	35,045
43 Emergency Medical Services	196	0.35%	2,885	0	2,885	33	2,918
44 Environmental Health	764	1.35%	11,245	(494)	10,751	129	10,881
45 Public Guardian/Administrator	4,459	7.91%	65,632	0	65,632	754	66,386
46 Children's Medical Services	80	0.14%	1,178	0	1,178	14	1,191

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Treasury Activities Allocations

Dept:12 Treasurer-Tax Collector

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Public Health	1,065	1.89%	\$15,676	\$(114)	\$15,562	\$180	\$15,742
48 Health Administration	398	0.71%	5,858	0	5,858	67	5,925
49 Animal Services	387	0.69%	5,696	(190)	5,506	65	5,572
50 Veteran's Affairs Office	105	0.19%	1,545	0	1,545	18	1,563
51 Social Services	2,288	4.06%	33,677	(2,761)	30,916	387	31,303
52 Area Agency on Aging	115	0.20%	1,693	0	1,693	19	1,712
53 Agricultural Cooperative Extension	12	0.02%	177	0	177	2	179
54 Parks Operations	1,194	2.12%	17,574	(38)	17,536	202	17,738
55 Roads & Bridges - Construction Project	484	0.86%	7,124	0	7,124	82	7,206
56 Roads & Bridges - Maintenance	1,322	2.34%	19,458	0	19,458	224	19,682
57 County Library	840	1.49%	12,364	(38)	12,326	142	12,468
58 IHSS PA-Administration	23	0.04%	339	0	339	4	342
59 Fish & Game Propagation	14	0.02%	206	0	206	2	208
60 Community Action Partnership	65	0.12%	957	0	957	11	968
62 Behavioral Health	1,883	3.34%	27,716	0	27,716	319	28,034
63 Homeland Security Grant	48	0.09%	707	0	707	8	715
65 Water Resources Agency	1,254	2.22%	18,457	0	18,457	212	18,670
66 Capital Projects	299	0.53%	4,401	0	4,401	51	4,452
68 Natividad Medical Center	10,146	17.99%	149,338	(570)	148,768	1,717	150,485
69 Parks Lake & Resort Operations	226	0.40%	3,326	0	3,326	38	3,365
70 Laguna Seca Track	751	1.33%	11,054	(114)	10,940	127	11,067
71 General Liability Insurance (ISF)	75	0.13%	1,104	0	1,104	13	1,117
72 Workmens' Compensation (ISF)	149	0.26%	2,193	0	2,193	25	2,218
73 Benefits Programs Fund (ISF)	195	0.35%	2,870	(38)	2,832	33	2,865
75 Vehicle Replacement Planning (ISF)	15	0.03%	221	(38)	183	3	185
78 All Others	687	1.22%	10,112	(152)	9,960	116	10,076
Subtotal	56,390	100.00%	829,999	(8,613)	821,386	7,538	828,924
Direct Bills					8,613		8,613
Total					\$829,999		\$837,537

Basis Units: Number of accounts payable warrants
 Source: -

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Revenue Collections Allocations

Dept:12 Treasurer-Tax Collector

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 Treasurer-Tax Collector	5,904	0.06%	\$2,205	\$(1,753)	\$452	\$0	\$452
31 Public Defender	144	0.00%	54	(43)	11	1	11
34 Sheriff	47,987	0.47%	17,926	(14,245)	3,681	233	3,914
36 Probation	902,153	8.82%	337,005	(267,803)	69,202	4,389	73,591
54 Parks Operations	361	0.00%	135	(107)	28	2	30
77 Superior Court of CA - Mo Co	9,182,404	89.73%	3,430,146	(2,725,789)	704,357	44,674	749,031
78 All Others	94,452	0.92%	35,283	(28,038)	7,245	460	7,705
Subtotal	10,233,405	100.00%	3,822,754	(3,037,778)	784,976	49,759	834,735
Direct Bills					3,037,778		3,037,778
Total					\$3,822,754		\$3,872,513

Basis Units: Dollars Collected
 Source: -

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Allocation Summary

Dept:12 Treasurer-Tax Collector

Department	Treasury Activities	Revenue Collections	Investing	Property Tax Collection	Cannabis Activities	COVID-19 Activities	Total
0 Direct Billed	\$8,613	\$3,037,778	\$0	\$0	\$0	\$0	\$3,046,391
3 Annual County Audit	103	0	0	0	0	0	103
4 County Administrative Office	7,477	0	0	0	0	0	7,477
5 Contracts & Purchasing	486	0	0	0	0	0	486
6 Fleet Administration	20,209	0	0	0	0	0	20,209
7 Human Resources	4,357	0	0	0	0	0	4,357
8 Civil Rights Office	662	0	0	0	0	0	662
9 Information Technology	14,954	0	0	0	0	0	14,954
10 Facilities & Facilities Maintenance Proj	23,233	0	0	0	0	0	23,233
11 Auditor-Controller	74,272	0	0	0	0	0	74,272
12 Treasurer-Tax Collector	26,195	452	0	0	0	0	26,647
13 County Counsel	3,275	0	0	0	0	0	3,275
14 Risk Management	789	0	0	0	0	0	789
15 Board of Supervisors	3,380	0	0	0	0	0	3,380
16 Office of Emergency Services	1,816	0	0	0	0	0	1,816
17 Office of Community Engagement & St	640	0	0	0	0	0	640
18 Auxiliary Services	15	0	0	0	0	0	15
19 Rifle Range	313	0	0	0	0	0	313
20 Housing & Economic Dev Admin	3,580	0	0	0	0	0	3,580
21 Assessor	2,151	0	0	0	0	0	2,151
22 Clerk/Recorder	2,186	0	0	0	0	0	2,186
23 Grand Jury	3,841	0	0	0	0	0	3,841
24 Enterprise Risk	313	0	0	0	0	0	313
26 Clerk of the Board	654	0	0	0	0	0	654
27 Elections	5,211	0	0	0	0	0	5,211
28 Emergency Communications	3,901	0	0	0	0	0	3,901
29 District Attorney	8,516	0	0	0	0	0	8,516
30 Child Support Services	5,538	0	0	0	0	0	5,538
31 Public Defender	16,228	11	0	0	0	0	16,240
32 Coroner & Investigation	4,816	0	0	0	0	0	4,816
33 Jail Operations & Administration	9,365	0	0	0	0	0	9,365
34 Sheriff	14,801	3,914	0	0	0	0	18,715
35 Juvenile Hall	17,940	0	0	0	0	0	17,940
36 Probation	59,597	73,591	0	0	0	0	133,188
37 Agricultural Commissioner	7,532	0	0	0	0	0	7,532
38 Building Services	3,531	0	0	0	0	0	3,531
39 Planning	3,363	0	0	0	0	0	3,363
40 Resource Management Agency	2,471	0	0	0	0	0	2,471
41 Environmental Services	938	0	0	0	0	0	938
42 Primary Health Care	35,045	0	0	0	0	0	35,045
43 Emergency Medical Services	2,918	0	0	0	0	0	2,918

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Allocation Summary

Dept:12 Treasurer-Tax Collector

Department	Treasury Activities	Revenue Collections	Investing	Property Tax Collection	Cannabis Activities	COVID-19 Activities	Total
44 Environmental Health	\$10,881	\$0	\$0	\$0	\$0	\$0	\$10,881
45 Public Guardian/Administrator	66,386	0	0	0	0	0	66,386
46 Children's Medical Services	1,191	0	0	0	0	0	1,191
47 Public Health	15,742	0	0	0	0	0	15,742
48 Health Administration	5,925	0	0	0	0	0	5,925
49 Animal Services	5,572	0	0	0	0	0	5,572
50 Veteran's Affairs Office	1,563	0	0	0	0	0	1,563
51 Social Services	31,303	0	0	0	0	0	31,303
52 Area Agency on Aging	1,712	0	0	0	0	0	1,712
53 Agricultural Cooperative Extension	179	0	0	0	0	0	179
54 Parks Operations	17,738	30	0	0	0	0	17,768
55 Roads & Bridges - Construction Project	7,206	0	0	0	0	0	7,206
56 Roads & Bridges - Maintenance	19,682	0	0	0	0	0	19,682
57 County Library	12,468	0	0	0	0	0	12,468
58 IHSS PA-Administration	342	0	0	0	0	0	342
59 Fish & Game Propagation	208	0	0	0	0	0	208
60 Community Action Partnership	968	0	0	0	0	0	968
62 Behavioral Health	28,034	0	0	0	0	0	28,034
63 Homeland Security Grant	715	0	0	0	0	0	715
65 Water Resources Agency	18,670	0	0	0	0	0	18,670
66 Capital Projects	4,452	0	0	0	0	0	4,452
68 Natividad Medical Center	150,485	0	0	0	0	0	150,485
69 Parks Lake & Resort Operations	3,365	0	0	0	0	0	3,365
70 Laguna Seca Track	11,067	0	0	0	0	0	11,067
71 General Liability Insurance (ISF)	1,117	0	0	0	0	0	1,117
72 Workmens' Compensation (ISF)	2,218	0	0	0	0	0	2,218
73 Benefits Programs Fund (ISF)	2,865	0	0	0	0	0	2,865
75 Vehicle Replacement Planning (ISF)	185	0	0	0	0	0	185
77 Superior Court of CA - Mo Co	0	749,031	0	0	0	0	749,031
78 All Others	10,076	7,705	0	0	0	0	17,781
Total	\$837,537	\$3,872,513	\$0	\$0	\$0	\$0	\$4,710,050

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COUNTY COUNSEL
Explanatory Narrative

County Counsel provides legal advice and services to all County departments (including The Natividad Medical Center), the Water Resources Agency, many special districts and local agencies including school districts, TAMC, LAFCO, County Office of Education, and the Air District. Regarding the County specifically, County Counsel reviews all contracts and ordinances prior to action by the Board of Supervisors, provides an attorney for Planning Commission and Assessment Appeals Board meetings, and provides an attorney for child custody and guardianship hearings. In addition, the office represents the county, its officers and employees in civil and special litigation in state and federal courts.

The department's computerized time recording/case billing system allows us to allocate the costs of the department to all benefiting departments and agencies. The hours of attorney time used are details by case number and cover such services as legal research and advice, preparation and filing of documents, and court attendance as attorney of record. These records, as summarized by the system, are the basis for allocating the costs of this department.

Cannabis Activities

Staff time and other costs related to cannabis activities are deemed as unallowable for cost plan purposes.

COVID-19 Activities

For cost plan purposes, staff time and other costs related to COVID-19 activities are deemed as unallowable.

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A. Department Costs

Dept:13 County Counsel

Description		Amount	General Admin	Legal Services	Cannabis Activities	COVID-19 Activities
Personnel Costs						
Salaries	S1	3,920,889	0	3,718,110	41,626	161,153
<i>Salary % Split</i>			<i>.00%</i>	<i>94.83%</i>	<i>1.06%</i>	<i>4.11%</i>
Benefits	P	1,684,296	0	1,621,212	13,022	50,062
Subtotal - Personnel Costs		5,605,185	0	5,339,322	54,648	211,215
Services & Supplies Cost						
Services & Supplies	P	298,418	0	298,418	0	0
Ins-Gen Liab (non-recoverable)	D	28,167	0	0	0	0
Taxes	D	215	0	0	0	0
Cost Plan Charges	D	(3,190,664)	0	0	0	0
Interfund Reimbursement	D	(2,159,509)	0	0	0	0
Intrafund Reimbursement	D	(3,647)	0	0	0	0
Misc Revenue	P	(2,587)	0	0	(2,587)	0
Subtotal - Services & Supplies		(5,029,607)	0	298,418	(2,587)	0
Department Cost Total		575,578	0	5,637,740	52,061	211,215
Adjustments to Cost						
Ins-Gen Liab (non-recoverable)	D	(28,167)	0	0	0	0
Taxes	D	(215)	0	0	0	0
Cost Plan Charges	D	3,190,664	0	0	0	0
Interfund Reimbursement	D	2,159,509	0	0	0	0
Intrafund Reimbursement	D	3,647	0	0	0	0
Subtotal - Adjustments		5,325,438	0	0	0	0
Total Costs After Adjustments		5,901,016	0	5,637,740	52,061	211,215
General Admin Distribution			0	0	0	0
Grand Total		\$5,901,016		\$5,637,740	\$52,061	\$211,215
				not allocated	not allocated	

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B. Incoming Costs - (Default Spread Salary%)

Dept:13 County Counsel

Department	First Incoming	Second Incoming	Legal Services	Cannabis Activities	COVID-19 Activities
1 Multi-Use Building	\$94,691	\$0	\$89,794	\$1,005	\$3,892
Subtotal - Building Depreciation	94,691	0	89,794	1,005	3,892
3 Audit Costs	783	19	760	9	33
Subtotal - Annual County Audit	783	19	760	9	33
4 Records Retention	3,477	2,432	5,603	63	243
4 Budgeting, Finance & Analysis	12,837	1,790	13,870	155	601
4 Courier Charges	4,152	1,307	5,177	58	224
4 Mail Charges	218	64	268	3	12
Subtotal - County Administrative Office	20,684	5,594	24,918	279	1,080
5 Contracts & Purchasing	5,239	4,170	8,922	100	387
Subtotal - Contracts & Purchasing	5,239	4,170	8,922	100	387
6 Vehicle Maintenance & Repairs	323	162	460	5	20
Subtotal - Fleet Administration	323	162	460	5	20
7 Human Resources	28,241	4,280	30,839	345	1,337
Subtotal - Human Resources	28,241	4,280	30,839	345	1,337
8 Civil Rights Office	5,337	797	5,817	65	252
Subtotal - Civil Rights Office	5,337	797	5,817	65	252
9 Information Technology Services	191,122	5,843	186,778	2,091	8,095
Subtotal - Information Technology	191,122	5,843	186,778	2,091	8,095
10 Fac Maintenance	208,058	14,356	210,912	2,361	9,141
Subtotal - Facilities & Facilities Mainten	208,058	14,356	210,912	2,361	9,141
11 Disbursements	3,741	168	3,707	41	161
11 Budget/Cost Plan/Gen Acctg	11,758	476	11,601	130	503
11 Payroll Division	10,975	487	10,869	122	471
11 System Division	5,486	238	5,427	61	235
Subtotal - Auditor-Controller	31,960	1,368	31,604	354	1,370
12 Treasury Activities	3,238	37	3,106	35	135
Subtotal - Treasurer-Tax Collector	3,238	37	3,106	35	135
Total Incoming	589,676	36,625	593,910	6,649	25,742
C. Total Allocated		\$6,527,316	\$6,231,650	\$58,710	\$236,957
			95.47%	0.90%	3.63%

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Legal Services Allocations

Dept:13 County Counsel

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Administrative Office	221,413	3.55%	\$219,825	\$0	\$219,825	\$0	\$219,825
5 Contracts & Purchasing	45,462	0.73%	45,136	0	45,136	0	45,136
6 Fleet Administration	6,973	0.11%	6,923	0	6,923	0	6,923
7 Human Resources	110,782	1.77%	109,987	0	109,987	0	109,987
8 Civil Rights Office	10,575	0.17%	10,499	0	10,499	0	10,499
9 Information Technology	91,227	1.46%	90,573	0	90,573	0	90,573
10 Facilities & Facilities Maintenance Proj	3,120	0.05%	3,098	0	3,098	0	3,098
11 Auditor-Controller	32,346	0.52%	32,114	0	32,114	0	32,114
12 Treasurer-Tax Collector	37,232	0.60%	36,965	0	36,965	0	36,965
14 Risk Management	45,752	0.73%	45,424	0	45,424	280	45,703
15 Board of Supervisors	159,475	2.55%	158,331	0	158,331	975	159,306
16 Office of Emergency Services	21,066	0.34%	20,915	0	20,915	129	21,044
20 Housing & Economic Dev Admin	55,370	0.89%	54,973	(27,672)	27,301	338	27,639
21 Assessor	88,713	1.42%	88,077	0	88,077	542	88,619
22 Clerk/Recorder	18,993	0.30%	18,857	0	18,857	116	18,973
23 Grand Jury	7,102	0.11%	7,051	(3,647)	3,404	43	3,447
25 Assessment Appeals Board	17,644	0.28%	17,517	0	17,517	108	17,625
26 Clerk of the Board	51,207	0.82%	50,840	0	50,840	313	51,153
27 Elections	42,665	0.68%	42,359	0	42,359	261	42,620
28 Emergency Communications	45,555	0.73%	45,228	0	45,228	278	45,507
29 District Attorney	12,814	0.21%	12,722	0	12,722	78	12,800
30 Child Support Services	5,633	0.09%	5,593	0	5,593	34	5,627
31 Public Defender	15,914	0.25%	15,800	0	15,800	97	15,897
32 Coroner & Investigation	105	0.00%	104	0	104	1	105
34 Sheriff	266,629	4.27%	264,717	0	264,717	1,630	266,346
36 Probation	48,371	0.77%	48,024	0	48,024	296	48,320
37 Agricultural Commissioner	34,509	0.55%	34,262	0	34,262	211	34,472
39 Planning	257,080	4.12%	255,236	(141,749)	113,487	1,571	115,058
40 Resource Management Agency	354,751	5.68%	352,207	0	352,207	2,168	354,375
42 Primary Health Care	17,443	0.28%	17,318	0	17,318	107	17,425
43 Emergency Medical Services	23,019	0.37%	22,854	0	22,854	141	22,995
44 Environmental Health	81,824	1.31%	81,237	0	81,237	500	81,737
45 Public Guardian/Administrator	319,617	5.12%	317,325	(4,288)	313,037	1,953	314,990
48 Health Administration	188,267	3.02%	186,917	0	186,917	1,151	188,067
49 Animal Services	37,252	0.60%	36,985	0	36,985	228	37,213
50 Veteran's Affairs Office	335	0.01%	333	0	333	2	335
51 Social Services	806,995	12.93%	801,207	0	801,207	4,932	806,139
54 Parks Operations	18,077	0.29%	17,947	0	17,947	110	18,058
55 Roads & Bridges - Construction Project	44,532	0.71%	44,213	0	44,213	272	44,485
57 County Library	11,455	0.18%	11,373	0	11,373	70	11,443
61 Workforce Development Board	25,023	0.40%	24,844	(607)	24,236	153	24,389
62 Behavioral Health	128,266	2.05%	127,346	0	127,346	784	128,130
65 Water Resources Agency	173,614	2.78%	172,369	(181,466)	(9,098)	1,061	(8,036)

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Legal Services Allocations

Dept:13 County Counsel

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
66 Capital Projects	26,741	0.43%	\$26,549	\$0	\$26,549	\$163	\$26,713
68 Natividad Medical Center	272,789	4.37%	270,833	(318,054)	(47,222)	1,667	(45,554)
71 General Liability Insurance (ISF)	1,631,709	26.14%	1,620,007	(1,631,709)	(11,702)	9,973	(1,730)
76 LAFCO	24,667	0.40%	24,490	(24,603)	(113)	151	38
77 Superior Court of CA - Mo Co	2,094	0.03%	2,079	(107,536)	(105,457)	13	(105,444)
78 All Others	299,487	4.80%	297,339	(260,851)	36,488	1,830	38,318
Subtotal	6,241,684	100.00%	6,196,919	(2,702,184)	3,494,735	34,731	3,529,466
Direct Bills					2,702,184		2,702,184
Total					\$6,196,919		\$6,231,650

Basis Units: Total Attorney Hours
 Source: -

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Allocation Summary

Dept:13 County Counsel

Department	Legal Services	Cannabis Activities	COVID-19 Activities	Total
0 Direct Billed	\$2,702,184	\$0	\$0	\$2,702,184
4 County Administrative Office	219,825	0	0	219,825
5 Contracts & Purchasing	45,136	0	0	45,136
6 Fleet Administration	6,923	0	0	6,923
7 Human Resources	109,987	0	0	109,987
8 Civil Rights Office	10,499	0	0	10,499
9 Information Technology	90,573	0	0	90,573
10 Facilities & Facilities Maintenance Proj	3,098	0	0	3,098
11 Auditor-Controller	32,114	0	0	32,114
12 Treasurer-Tax Collector	36,965	0	0	36,965
14 Risk Management	45,703	0	0	45,703
15 Board of Supervisors	159,306	0	0	159,306
16 Office of Emergency Services	21,044	0	0	21,044
20 Housing & Economic Dev Admin	27,639	0	0	27,639
21 Assessor	88,619	0	0	88,619
22 Clerk/Recorder	18,973	0	0	18,973
23 Grand Jury	3,447	0	0	3,447
25 Assessment Appeals Board	17,625	0	0	17,625
26 Clerk of the Board	51,153	0	0	51,153
27 Elections	42,620	0	0	42,620
28 Emergency Communications	45,507	0	0	45,507
29 District Attorney	12,800	0	0	12,800
30 Child Support Services	5,627	0	0	5,627
31 Public Defender	15,897	0	0	15,897
32 Coroner & Investigation	105	0	0	105
34 Sheriff	266,346	0	0	266,346
36 Probation	48,320	0	0	48,320
37 Agricultural Commissioner	34,472	0	0	34,472
39 Planning	115,058	0	0	115,058
40 Resource Management Agency	354,375	0	0	354,375
42 Primary Health Care	17,425	0	0	17,425
43 Emergency Medical Services	22,995	0	0	22,995
44 Environmental Health	81,737	0	0	81,737
45 Public Guardian/Administrator	314,990	0	0	314,990
48 Health Administration	188,067	0	0	188,067
49 Animal Services	37,213	0	0	37,213
50 Veteran's Affairs Office	335	0	0	335
51 Social Services	806,139	0	0	806,139
54 Parks Operations	18,058	0	0	18,058
55 Roads & Bridges - Construction Project	44,485	0	0	44,485
57 County Library	11,443	0	0	11,443

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Allocation Summary

Dept:13 County Counsel

Department	Legal Services	Cannabis Activities	COVID-19 Activities	Total
61 Workforce Development Board	\$24,389	\$0	\$0	\$24,389
62 Behavioral Health	128,130	0	0	128,130
65 Water Resources Agency	(8,036)	0	0	(8,036)
66 Capital Projects	26,713	0	0	26,713
68 Natividad Medical Center	(45,554)	0	0	(45,554)
71 General Liability Insurance (ISF)	(1,730)	0	0	(1,730)
76 LAFCO	38	0	0	38
77 Superior Court of CA - Mo Co	(105,444)	0	0	(105,444)
78 All Others	38,318	0	0	38,318
Total	\$6,231,650	\$0	\$0	\$6,231,650

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RISK MANAGEMENT
Explanatory Narrative

Risk Management is a separate unit of County Counsel. The unit was created in recognition of the County's increasing complex insurance requirements, including control over self-insurance programs such as general liability and workers' compensation. As part of these programs, this unit is responsible for the evaluation and funding of risk, the receipt and payment of general liability claims and the purchase of commercial liability policies for coverage in excess of self-insurance limits. The unit works with County Counsel to coordinate litigation involving general liability claims. The cost of the unit's safety analyst, who provides risk reduction and safety awareness services to County departments, is charged directly to the General Liability (GL) and Workers' Compensation (WC) Self-Insurance Internal Service Funds (ISF).

Risk Management costs (net of direct billings and direct identified made throughout the fiscal year) have been allocated based on the average number of employees in each ISF for GL and WC. The sum of the costs allocated and the direct charges constitute the total first allocation for this department.

COVID-19 Activities

For cost plan purposes, staff time and other costs related to COVID-19 activities are deemed as unallowable.

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A. Department Costs

Dept:14 Risk Management

Description		Amount	General Admin	Risk Mgmt Svcs	COVID-19 Activities
Personnel Costs					
Salaries	S1	1,095,147	0	1,079,817	15,330
<i>Salary % Split</i>			<i>.00%</i>	<i>98.60%</i>	<i>1.40%</i>
Benefits	P	455,028	0	449,876	5,152
Subtotal - Personnel Costs		1,550,175	0	1,529,693	20,482
Services & Supplies Cost					
Services & Supplies	P	86,093	0	86,093	0
Ins-Gen Liab (non-recoverable)	D	4,263	0	0	0
Cost Plan Charges	D	(96,077)	0	0	0
Interfund Reimbursement	D	(1,544,454)	0	0	0
Subtotal - Services & Supplies		(1,550,175)	0	86,093	0
Department Cost Total		0	0	1,615,786	20,482
Adjustments to Cost					
Ins-Gen Liab (non-recoverable)	D	(4,263)	0	0	0
Cost Plan Charges	D	96,077	0	0	0
Interfund Reimbursement	D	1,544,454	0	0	0
Subtotal - Adjustments		1,636,268	0	0	0
Total Costs After Adjustments		1,636,268	0	1,615,786	20,482
General Admin Distribution			0	0	0
Grand Total		\$1,636,268		\$1,615,786	\$20,482
					not allocated

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B. Incoming Costs - (Default Spread Salary%)

Dept:14 Risk Management

Department	First Incoming	Second Incoming	Risk Mgmt Svc	COVID-19 Activities
3 Audit Costs	\$250	\$6	\$252	\$4
Subtotal - Annual County Audit	250	6	252	4
4 Records Retention	1,406	984	2,356	33
4 Budgeting, Finance & Analysis	4,102	572	4,608	65
4 Courier Charges	2,076	653	2,691	38
4 Mail Charges	6	2	7	0
Subtotal - County Administrative Office	7,589	2,211	9,663	137
5 Contracts & Purchasing	2,050	1,632	3,630	52
Subtotal - Contracts & Purchasing	2,050	1,632	3,630	52
7 Human Resources	7,791	1,181	8,846	126
Subtotal - Human Resources	7,791	1,181	8,846	126
8 Civil Rights Office	1,472	220	1,669	24
Subtotal - Civil Rights Office	1,472	220	1,669	24
9 Information Technology Services	60,388	1,846	61,363	871
Subtotal - Information Technology	60,388	1,846	61,363	871
11 Disbursements	901	40	928	13
11 Budget/Cost Plan/Gen Acctg	3,757	152	3,854	55
11 Payroll Division	3,028	134	3,118	44
11 System Division	1,513	66	1,557	22
Subtotal - Auditor-Controller	9,199	392	9,457	134
12 Treasury Activities	780	9	778	11
Subtotal - Treasurer-Tax Collector	780	9	778	11
13 Legal Services	45,424	280	45,064	640
Subtotal - County Counsel	45,424	280	45,064	640
Total Incoming	134,944	7,776	140,722	1,998
C. Total Allocated		\$1,778,988	\$1,756,508	\$22,480
		98.74%	1.26%	

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Risk Mgmt Svcs Allocations

Dept:14 Risk Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
71 General Liability Insurance (ISF)	776,171.64	50.26%	\$878,887	\$(776,172)	\$102,715	\$3,853	\$106,568
72 Workmens' Compensation (ISF)	768,283.19	49.74%	869,954	(768,283)	101,671	3,814	105,485
Subtotal	1,544,454.83	100.00%	1,748,841	(1,544,455)	204,386	7,667	212,053
Direct Bills					1,544,455		1,544,455
Total					\$1,748,841		\$1,756,508

Basis Units: Direct Charges
 Source: -

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Allocation Summary

Dept:14 Risk Management

Department	Risk Mgmt Svcs	COVID-19 Activities	Total
0 Direct Billed	\$1,544,455	\$0	\$1,544,455
71 General Liability Insurance (ISF)	106,568	0	106,568
72 Workmens' Compensation (ISF)	105,485	0	105,485
Total	\$1,756,508	\$0	\$1,756,508