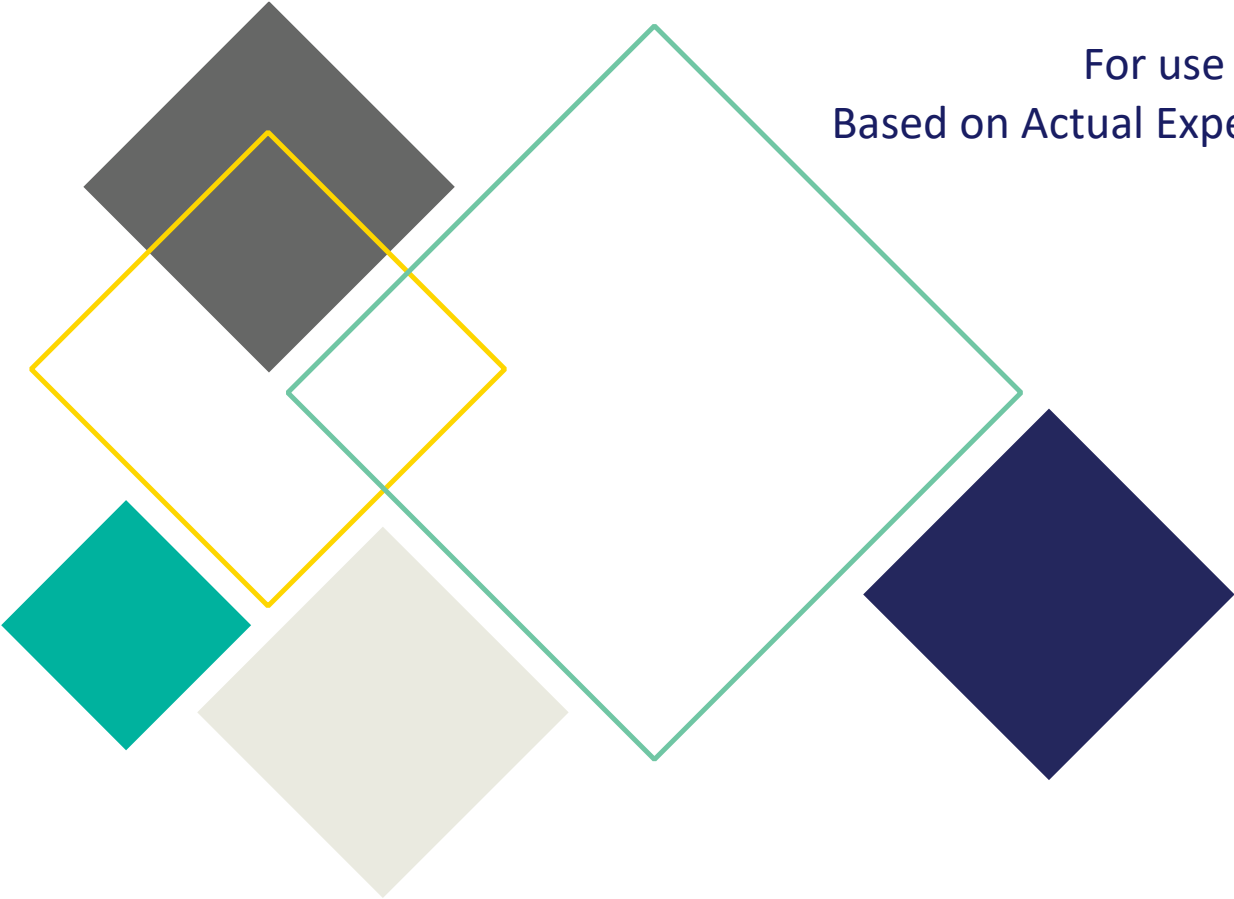


MONTEREY COUNTY, CALIFORNIA

2 CFR PART 200 COST ALLOCATION PLAN



For use in Fiscal Year ending June 30, 2023
Based on Actual Expenditures for Fiscal Year 2020-2021



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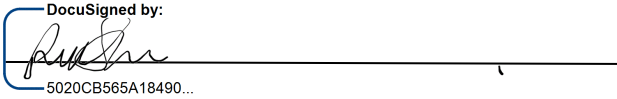
CERTIFICATION OF COST ALLOCATION PLAN

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 2022/2023 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:	<u>County of Monterey</u>
Signature:	 5020CB565A18490...
Name of Official:	<u>Rupa Shah, CPA</u>
Title:	<u>Auditor-Controller</u>
Date of Execution:	<u>12/23/2021 2:18 PM PST</u>

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	Wendy R. Askew	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

COUNTY COUNSEL
Les J. Girard

WATER RESOURCES AGENCY
Board of Directors

CIVIL RIGHTS OFFICE
Juan P. Rodriguez

WATER RESOURCES AGENCY
Brent Buche

PROBATION*
Todd Keating

NATIVIDAD MEDICAL CENTER
Board of Trustees

PUBLIC DEFENDER
Susan E. Chapman

NATIVIDAD MEDICAL CENTER
Dr. Charles Harris, CEO (Interim)

AGRICULTURAL COMMISSIONER
Henry S. Gonzales

CHILD SUPPORT SERVICES
Darryl McGowan

CLERK OF THE BOARD
Valerie Ralph

COOPERATIVE EXTENSION
Maria de la Fuente

ELECTIONS
Gina Martinez

EMERGENCY COMMUNICATIONS
Lee Ann Magoski

HEALTH SERVICES-PUBLIC ADMINISTRATOR
Elsa M. Jimenez

HOUSING AND COMMUNITY DEVELOPMENT
Erik Lundquist

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

FY 2022-2023 - SIGNIFICANT CHANGES
Monterey County

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

- 1) The former Building Services, Planning, and Environmental Services operating departments were reorganized into Community Development.
- 2) The former Resource Management Agency was reorganized into Public Works, Facilities & Parks Administration and Housing and Community Development Administration.
- 3) The former Housing and Economic Development Administration operating department was reorganized into Housing and Community Development Administration.
- 4) New unit Cannabis was added to the list of operating departments.
- 5) New unit Stormwater Floodplain Management was added to the list of operating departments.

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2022-2023

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Department	Board of Supervisors	Office of Emergency Services	Office of Community Engagement & Strategic	Auxiliary Services	Cannabis	Rifle Range	Housing & Community Dev Admin	Assessor	Clerk/Recorder	Grand Jury
1 Building Depreciation	\$134,843	\$97,333	\$0	\$0	\$0	\$0	\$37,305	\$116,404	\$78,560	\$117,835
2 Equipment Depreciation	0	21,538	0	1,317	0	0	0	741	22,437	0
3 Annual County Audit	387	109	23	3	123	21	1,016	717	268	19
4 County Administrative Office	16,969	6,235	410	52	2,209	379	24,533	22,679	21,458	334
5 Contracts & Purchasing	6,457	20,890	1,519	380	1,899	1,139	18,611	6,837	15,572	1,519
6 Fleet Administration	0	6,250	1,596	0	167	1,627	6	1,306	0	0
7 Human Resources	21,178	5,724	1,145	0	5,724	2,290	17,172	56,094	18,316	0
8 Civil Rights Office	3,557	961	192	0	961	385	2,884	9,422	3,077	0
9 Information Technology	115,275	337,958	3,759	0	0	0	38,170	289,314	169,196	786
10 Facilities	228,587	47,758	0	0	0	0	411,581	165,076	165,076	22,636
11 Auditor-Controller	22,343	12,038	1,874	62	6,139	2,236	29,051	46,547	18,165	5,301
12 Treasurer-Tax Collector	2,423	4,312	523	11	546	341	2,264	(40,412)	(18,249)	3,095
13 County Counsel	148,232	48,125	0	0	0	0	396,399	9,445	5,834	1,462
14 Risk Management	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	700,252	609,232	11,041	1,824	17,769	8,419	978,993	684,169	499,711	152,986
Less: Prior Year Allocations	562,906	557,781	9,222	3,673	0	0	321,778	620,509	464,806	132,309
Carry-Forward	137,345	51,451	1,819	(1,849)	0	0	657,215	63,660	34,905	20,678
Proposed Costs	\$837,597	\$660,683	\$12,860	\$(25)	\$17,769	\$8,419	\$1,636,208	\$747,830	\$534,616	\$173,664

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Summary Schedule

Department	Enterprise Risk	Assessment Appeals Board	Clerk of the Board	Elections	District Attorney	Child Support Services	Public Defender	Coroner & Investigation	Jail Operations & Administration	Sheriff
1 Building Depreciation	\$0	\$0	\$11,223	\$38,949	\$3,404,190	\$0	\$376,961	\$0	\$729,739	\$854,052
2 Equipment Depreciation	0	0	3,946	190	50,073	0	0	30,049	95,151	376,450
3 Annual County Audit	24	0	86	699	3,226	1,166	1,564	891	7,495	4,644
4 County Administrative Office	423	0	5,912	19,251	134,950	30,582	42,289	16,442	135,329	105,787
5 Contracts & Purchasing	760	0	2,279	33,423	21,269	11,394	13,293	19,750	36,082	53,174
6 Fleet Administration	0	0	0	1,993	32,351	4,072	2,882	0	428,383	0
7 Human Resources	0	0	3,434	13,737	165,992	90,437	61,245	28,619	279,325	194,611
8 Civil Rights Office	0	0	577	2,307	27,882	15,191	10,287	4,807	46,918	32,689
9 Information Technology	0	0	33,099	265,679	812,627	503,252	337,327	34,461	593,870	1,217,052
10 Facilities	0	0	27,999	427,222	346,277	41	645,208	9,190	1,585,758	623,814
11 Auditor-Controller	665	0	4,112	25,718	158,491	76,954	77,032	35,997	289,140	202,770
12 Treasurer-Tax Collector	193	0	402	4,342	6,997	3,447	10,615	3,481	6,667	12,353
13 County Counsel	0	49,871	94,316	57,352	7,882	2,050	20,972	0	(15,318)	306,375
14 Risk Management	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	2,065	49,871	187,385	890,864	5,172,207	738,587	1,599,677	183,688	4,218,537	3,983,769
Less: Prior Year Allocations	4,994	13,130	152,763	977,087	4,513,056	778,077	1,264,812	52,690	2,439,444	4,123,151
Carry-Forward	(2,929)	36,741	34,622	(86,223)	659,152	(39,489)	334,865	130,999	1,779,093	(139,381)
Proposed Costs	\$(864)	\$86,612	\$222,008	\$804,641	\$5,831,359	\$699,098	\$1,934,541	\$314,687	\$5,997,630	\$3,844,388

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Department	Juvenile Hall	Probation	Agricultural Commissioner	Community Development	Public Works, Facilities & Parks Admin	Stormwater Floodplain Mgmt	Primary Health Care	Emergency Medical Services	Environment al Health	Public Guardian/Ad ministrator
1 Building Depreciation	\$0	\$893,688	\$120,540	\$0	\$350,958	\$0	\$247,275	\$4,949	\$6,568	\$7,146
2 Equipment Depreciation	23,290	8,526	68,166	22,138	818	0	28,460	3,047	61,189	4,808
3 Annual County Audit	2,505	3,173	1,194	1,454	543	0	5,821	476	1,599	197
4 County Administrative Office	53,105	78,385	26,066	95,408	14,170	0	176,990	13,219	40,987	7,057
5 Contracts & Purchasing	42,159	50,135	17,092	23,928	11,774	0	176,992	7,596	31,524	4,938
6 Fleet Administration	18,826	13,804	60,993	21,094	827	0	0	0	19,350	795
7 Human Resources	137,373	167,137	81,279	75,555	12,593	3,434	304,739	8,013	65,252	12,593
8 Civil Rights Office	23,075	28,074	13,652	12,691	2,115	577	51,187	1,346	10,960	2,115
9 Information Technology	292,156	842,001	489,647	395,272	856,374	0	1,702,807	90,512	390,003	72,553
10 Facilities	31,826	447,874	61,964	0	1,003,841	0	128,415	54,880	59,885	79,243
11 Auditor-Controller	139,583	221,361	74,612	75,800	18,620	2,051	317,734	15,236	75,374	170,699
12 Treasurer-Tax Collector	12,492	86,802	5,120	4,549	1,866	0	30,199	2,071	7,429	98,720
13 County Counsel	0	71,550	35,796	28,485	358,540	0	57,865	16,766	137,156	334,889
14 Risk Management	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	776,388	2,912,510	1,056,120	756,374	2,633,037	6,062	3,228,484	218,112	907,276	795,752
Less: Prior Year Allocations	612,628	2,530,601	888,639	663,884	1,753,448	0	2,842,022	276,724	703,987	561,964
Carry-Forward	163,761	381,910	167,481	92,490	879,589	0	386,462	(58,612)	203,289	233,788
Proposed Costs	\$940,149	\$3,294,420	\$1,223,601	\$848,864	\$3,512,627	\$6,062	\$3,614,945	\$159,500	\$1,110,565	\$1,029,540

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Department	Children's Medical Services	Public Health	Health Administra tion	Animal Services	Veteran's Affairs Office	Social Services	Area Agency on Aging	Agricultural Cooperative Extension	Parks Operations	Roads & Bridges - Construction Projects
1 Building Depreciation	\$10,839	\$3,304	\$490,248	\$80,329	\$3,030	\$81,274	\$0	\$0	\$27,240	\$0
2 Equipment Depreciation	0	18,436	10,692	28,110	1,221	0	0	2,833	45,880	0
3 Annual County Audit	473	2,939	1,051	316	239	15,124	387	48	567	1,283
4 County Administrative Office	22,107	63,098	25,630	8,180	10,306	316,871	6,930	5,142	12,723	31,861
5 Contracts & Purchasing	7,596	75,962	37,222	17,471	2,659	77,861	8,736	760	32,284	50,515
6 Fleet Administration	894	9,374	5,987	4,050	784	50,059	0	5,964	75,510	23,349
7 Human Resources	23,811	122,834	57,239	20,034	11,448	887,199	2,290	3,434	33,198	34,343
8 Civil Rights Office	4,000	20,633	9,614	3,365	1,923	149,023	385	577	5,576	5,769
9 Information Technology	165,136	727,923	387,775	105,839	69,649	5,365,054	0	46,467	113,452	53,386
10 Facilities	120,198	43,268	44,004	46,634	0	555,030	0	3,531	511,586	0
11 Auditor-Controller	22,679	137,982	57,525	24,039	11,968	790,410	9,317	2,993	39,541	46,512
12 Treasurer-Tax Collector	876	12,841	4,744	4,463	967	21,673	1,354	137	6,880	4,255
13 County Counsel	0	0	182,419	51,698	0	849,663	0	0	16,761	31,561
14 Risk Management	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	378,610	1,238,594	1,314,151	394,530	114,193	9,159,241	29,397	71,885	921,199	282,834
Less: Prior Year Allocations	379,725	1,126,113	1,316,997	342,108	56,748	4,692,370	30,212	31,747	701,001	248,348
Carry-Forward	(1,116)	112,481	(2,846)	52,423	57,445	4,466,871	(814)	40,138	220,198	34,486
Proposed Costs	\$377,494	\$1,351,075	\$1,311,305	\$446,953	\$171,638	\$13,626,112	\$28,583	\$112,024	\$1,141,396	\$317,320

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Department	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	Emergency Communications
1 Building Depreciation	\$0	\$278,468	\$0	\$0	\$0	\$0	\$544,342	\$0	\$0	\$78,840
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Annual County Audit	1,712	1,028	125	4	106	503	14,564	74	150	1,279
4 County Administrative Office	34,973	20,927	2,236	72	1,903	12,393	296,168	1,329	2,681	27,795
5 Contracts & Purchasing	60,010	25,827	1,139	380	7,216	380	90,395	2,659	0	11,015
6 Fleet Administration	297,459	13,876	0	0	0	577	40,225	0	0	85
7 Human Resources	57,239	61,474	8,013	0	1,145	12,593	430,435	0	0	72,121
8 Civil Rights Office	9,614	10,326	1,346	0	192	2,115	72,300	0	0	12,114
9 Information Technology	5,535	116,659	0	0	0	38,604	388,134	0	209,740	92,117
10 Facilities	187	215,161	0	0	0	0	101,730	0	0	30,248
11 Auditor-Controller	83,862	65,897	7,048	134	3,685	15,009	506,376	1,509	2,225	66,554
12 Treasurer-Tax Collector	14,915	8,556	250	(30)	876	0	20,027	250	0	2,742
13 County Counsel	0	9,754	0	0	0	5,621	73,954	0	0	17,886
14 Risk Management	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	565,506	827,953	20,157	560	15,124	87,795	2,578,652	5,821	214,797	412,796
Less: Prior Year Allocations	1,811,713	884,341	20,531	1,299	14,496	135,412	2,571,496	5,058	253,891	815,781
Carry-Forward	(1,246,207)	(56,388)	(374)	(740)	628	(47,617)	7,156	764	(39,094)	(402,985)
Proposed Costs	\$(680,701)	\$771,565	\$19,783	\$(180)	\$15,752	\$40,178	\$2,585,807	\$6,585	\$175,702	\$9,810

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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' Compensation (ISF)	Benefits Programs Fund (ISF)	Enterprise Resource Planning (ISF)
1 Building Depreciation	\$30,951	\$0	\$0	\$9,185	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Annual County Audit	(0)	40	0	(0)	388	2,325	942	639	812	0
4 County Administrative Office	60,649	712	0	666,446	6,946	43,062	16,878	11,453	14,551	0
5 Contracts & Purchasing	97,232	47,856	0	470,587	7,216	44,818	1,519	1,899	3,038	0
6 Fleet Administration	3,767	0	0	3,340	553	34,745	0	0	0	0
7 Human Resources	40,983	0	0	1,307,344	0	3,434	0	644	124,349	340
8 Civil Rights Office	6,884	0	0	224,260	0	577	0	0	0	0
9 Information Technology	116,337	2,405	0	436,717	10,824	25,609	0	0	0	0
10 Facilities	298,543	0	0	0	2,235	39,839	0	0	0	0
11 Auditor-Controller	96,132	7,682	0	1,474,801	9,274	50,233	15,485	11,537	15,308	0
12 Treasurer-Tax Collector	15,560	4,369	0	112,333	2,162	8,298	910	1,251	1,991	0
13 County Counsel	5,972	20,319	0	16,844	0	0	50,367	0	0	90
14 Risk Management	0	0	0	0	0	0	125,560	119,131	0	0
Total Current Allocations	773,011	83,384	0	4,721,857	39,599	252,939	211,662	146,554	160,050	430
Less: Prior Year Allocations	994,664	33,574	(56,515)	4,933,684	(17,635)	273,089	105,467	76,995	41,628	911
Carry-Forward	(221,653)	49,810	56,515	(211,827)	57,234	(20,150)	106,195	69,558	118,422	(481)
Proposed Costs	\$551,357	\$133,194	\$56,515	\$4,510,031	\$96,832	\$232,789	\$317,857	\$216,112	\$278,472	\$(51)

Monterey County, California
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Summary Schedule

Department	Vehicle Replacement Planning (ISF)	LAFCO	Superior Court of CA - Mo Co	All Others	All Others (Not Occupied)	Total
1 Building Depreciation	\$0	\$0	\$2,015,662	\$0	\$352,294	\$11,634,524
2 Equipment Depreciation	0	0	0	0	0	929,506
3 Annual County Audit	0	0	0	818	0	87,378
4 County Administrative Office	0	0	0	14,669	0	2,830,305
5 Contracts & Purchasing	9,875	0	0	(35,785)	0	1,790,730
6 Fleet Administration	0	0	27,974	17,568	0	1,232,465
7 Human Resources	0	0	0	2,290	0	5,151,242
8 Civil Rights Office	0	0	0	385	0	848,869
9 Information Technology	0	0	0	72,112	0	18,432,625
10 Facilities	0	0	(98,066)	106,140	282,455	8,876,876
11 Auditor-Controller	351	0	0	25,010	0	5,726,781
12 Treasurer-Tax Collector	216	0	385,037	12,757	0	903,259
13 County Counsel	0	1,155	(114,033)	483	0	3,394,559
14 Risk Management	0	0	0	0	0	244,691
Total Current Allocations	10,442	1,155	2,216,574	216,446	634,749	62,083,810
Less: Prior Year Allocations	10,751	946	7,633,154	265,292	1,023,660	58,585,134
Carry-Forward	(309)	209	(5,416,580)	(48,846)	(388,911)	3,466,426
Proposed Costs	\$10,133	\$1,363	\$(3,200,006)	\$167,601	\$245,837	\$65,550,235

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FY 2020-21 Actuals
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Carry Forward Schedule

Department	Current Allocation	Prior Year Allocation	Carry-Forward	Adjustments	Proposed Cost
15 Board of Supervisors	700,252	562,906	137,345	0	837,597
16 Office of Emergency Services	609,232	557,781	51,451	0	660,683
17 Office of Community Engagement & St	11,041	9,222	1,819	0	12,860
18 Auxiliary Services	1,824	3,673	(1,849)	0	(25)
19 Cannabis	17,769	0	0	0	17,769
20 Rifle Range	8,419	0	0	0	8,419
21 Housing & Community Dev Admin	978,993	321,778	657,215	0	1,636,208
22 Assessor	684,169	620,509	63,660	0	747,830
23 Clerk/Recorder	499,711	464,806	34,905	0	534,616
24 Grand Jury	152,986	132,309	20,678	0	173,664
25 Enterprise Risk	2,065	4,994	(2,929)	0	(864)
26 Assessment Appeals Board	49,871	13,130	36,741	0	86,612
27 Clerk of the Board	187,385	152,763	34,622	0	222,008
28 Elections	890,864	977,087	(86,223)	0	804,641
29 District Attorney	5,172,207	4,513,056	659,152	0	5,831,359
30 Child Support Services	738,587	778,077	(39,489)	0	699,098
31 Public Defender	1,599,677	1,264,812	334,865	0	1,934,541
32 Coroner & Investigation	183,688	52,690	130,999	0	314,687
33 Jail Operations & Administration	4,218,537	2,439,444	1,779,093	0	5,997,630
34 Sheriff	3,983,769	4,123,151	(139,381)	0	3,844,388
35 Juvenile Hall	776,388	612,628	163,761	0	940,149
36 Probation	2,912,510	2,530,601	381,910	0	3,294,420
37 Agricultural Commissioner	1,056,120	888,639	167,481	0	1,223,601
38 Community Development	756,374	663,884	92,490	0	848,864
39 Public Works, Facilities & Parks Admin	2,633,037	1,753,448	879,589	0	3,512,627
40 Stormwater Floodplain Mgmt	6,062	0	0	0	6,062
41 Primary Health Care	3,228,484	2,842,022	386,462	0	3,614,945
42 Emergency Medical Services	218,112	276,724	(58,612)	0	159,500
43 Environmental Health	907,276	703,987	203,289	0	1,110,565
44 Public Guardian/Administrator	795,752	561,964	233,788	0	1,029,540
45 Children's Medical Services	378,610	379,725	(1,116)	0	377,494
46 Public Health	1,238,594	1,126,113	112,481	0	1,351,075
47 Health Administration	1,314,151	1,316,997	(2,846)	0	1,311,305
48 Animal Services	394,530	342,108	52,423	0	446,953
49 Veteran's Affairs Office	114,193	56,748	57,445	0	171,638
50 Social Services	9,159,241	4,692,370	4,466,871	0	13,626,112
51 Area Agency on Aging	29,397	30,212	(814)	0	28,583
52 Agricultural Cooperative Extension	71,885	31,747	40,138	0	112,024
53 Parks Operations	921,199	701,001	220,198	0	1,141,396
54 Roads & Bridges - Construction Project	282,834	248,348	34,486	0	317,320

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Carry Forward Schedule

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
55 Roads & Bridges - Maintenance	565,506	1,811,713	(1,246,207)	0	(680,701)
56 County Library	827,953	884,341	(56,388)	0	771,565
57 IHSS PA-Administration	20,157	20,531	(374)	0	19,783
58 Fish & Game Propagation	560	1,299	(740)	0	(180)
59 Community Action Partnership	15,124	14,496	628	0	15,752
60 Workforce Development Board	87,795	135,412	(47,617)	0	40,178
61 Behavioral Health	2,578,652	2,571,496	7,156	0	2,585,807
62 Homeland Security Grant	5,821	5,058	764	0	6,585
63 NGEN Operations & Maintenance	214,797	253,891	(39,094)	0	175,702
64 Emergency Communications	412,796	815,781	(402,985)	0	9,810
65 Water Resources Agency	773,011	994,664	(221,653)	0	551,357
66 Capital Projects	83,384	33,574	49,810	0	133,194
67 Facilities Master Plan Projects	0	(56,515)	56,515	0	56,515
68 Natividad Medical Center	4,721,857	4,933,684	(211,827)	0	4,510,031
69 Parks Lake & Resort Operations	39,599	(17,635)	57,234	0	96,832
70 Laguna Seca Track	252,939	273,089	(20,150)	0	232,789
71 General Liability Insurance (ISF)	211,662	105,467	106,195	0	317,857
72 Workmens' Compensation (ISF)	146,554	76,995	69,558	0	216,112
73 Benefits Programs Fund (ISF)	160,050	41,628	118,422	0	278,472
74 Enterprise Resource Planning (ISF)	430	911	(481)	0	(51)
75 Vehicle Replacement Planning (ISF)	10,442	10,751	(309)	0	10,133
76 LAFCO	1,155	946	209	0	1,363
77 Superior Court of CA - Mo Co	2,216,574	7,633,154	(5,416,580)	0	(3,200,006)
78 All Others	216,446	265,292	(48,846)	0	167,601
79 All Others (Not Occupied)	634,749	1,023,660	(388,911)	0	245,837
Total	62,083,810	58,585,134	3,466,426	0	65,550,235

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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 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.

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2 CFR Part 200 Cost Allocation Plan for Use in FY 2022-2023

FY 2020-21 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	12,504,746	0	6,829,766	5,674,980
Subtotal - Services & Supplies		<u>12,504,746</u>	<u>0</u>	<u>6,829,766</u>	<u>5,674,980</u>
Department Cost Total		12,504,746	0	6,829,766	5,674,980
Adjustments to Cost					
Subtotal - Adjustments		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Costs After Adjustments		12,504,746	0	6,829,766	5,674,980
General Admin Distribution			0	0	0
Grand Total		<u><u>\$12,504,746</u></u>		<u><u>\$6,829,766</u></u>	<u><u>\$5,674,980</u></u>

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

Dept:1 Building Depreciation

No Indirect Costs

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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	25,023	0.37%	\$25,023	\$0	\$25,023	\$0	\$25,023
5 Contracts & Purchasing	16,161	0.24%	16,161	0	16,161	0	16,161
9 Information Technology	74,157	1.09%	74,157	0	74,157	0	74,157
15 Board of Supervisors	25,011	0.37%	25,011	0	25,011	0	25,011
22 Assessor	37,844	0.55%	37,844	0	37,844	0	37,844
31 Public Defender	85,166	1.25%	85,166	0	85,166	0	85,166
33 Jail Operations & Administration	729,739	10.68%	729,739	0	729,739	0	729,739
34 Sheriff	840,044	12.30%	840,044	0	840,044	0	840,044
36 Probation	887,629	13.00%	887,629	0	887,629	0	887,629
37 Agricultural Commissioner	120,349	1.76%	120,349	0	120,349	0	120,349
39 Public Works, Facilities & Parks Admin	298,120	4.37%	298,120	0	298,120	0	298,120
41 Primary Health Care	235,718	3.45%	235,718	0	235,718	0	235,718
47 Health Administration	490,248	7.18%	490,248	0	490,248	0	490,248
48 Animal Services	80,329	1.18%	80,329	0	80,329	0	80,329
50 Social Services	44,872	0.66%	44,872	0	44,872	0	44,872
53 Parks Operations	27,240	0.40%	27,240	0	27,240	0	27,240
56 County Library	181,957	2.66%	181,957	0	181,957	0	181,957
61 Behavioral Health	537,786	7.87%	537,786	0	537,786	0	537,786
65 Water Resources Agency	7,467	0.11%	7,467	0	7,467	0	7,467
68 Natividad Medical Center	9,185	0.13%	9,185	0	9,185	0	9,185
77 Superior Court of CA - Mo Co	1,959,200	28.69%	1,959,200	0	1,959,200	0	1,959,200
79 All Others (Not Occupied)	116,521	1.71%	116,521	0	116,521	0	116,521
Subtotal	6,829,766	100.00%	6,829,766	0	6,829,766	0	6,829,766
Direct Bills					0		0
Total					\$6,829,766		\$6,829,766

Basis Units: Straight Line Depreciation

Source: -

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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	224,458	3.96%	\$224,458	\$0	\$224,458	\$0	\$224,458
5 Contracts & Purchasing	175,371	3.09%	175,371	0	175,371	0	175,371
7 Human Resources	22,446	0.40%	22,446	0	22,446	0	22,446
8 Civil Rights Office	5,569	0.10%	5,569	0	5,569	0	5,569
10 Facilities	1,573	0.03%	1,573	0	1,573	0	1,573
11 Auditor-Controller	101,006	1.78%	101,006	0	101,006	0	101,006
12 Treasurer-Tax Collector	123,452	2.18%	123,452	0	123,452	0	123,452
13 County Counsel	101,006	1.78%	101,006	0	101,006	0	101,006
15 Board of Supervisors	109,832	1.94%	109,832	0	109,832	0	109,832
16 Office of Emergency Services	97,333	1.72%	97,333	0	97,333	0	97,333
21 Housing & Community Dev Admin	37,305	0.66%	37,305	0	37,305	0	37,305
22 Assessor	78,560	1.38%	78,560	0	78,560	0	78,560
23 Clerk/Recorder	78,560	1.38%	78,560	0	78,560	0	78,560
24 Grand Jury	117,835	2.08%	117,835	0	117,835	0	117,835
27 Clerk of the Board	11,223	0.20%	11,223	0	11,223	0	11,223
28 Elections	38,949	0.69%	38,949	0	38,949	0	38,949
29 District Attorney	3,404,190	59.99%	3,404,190	0	3,404,190	0	3,404,190
31 Public Defender	291,795	5.14%	291,795	0	291,795	0	291,795
34 Sheriff	14,008	0.25%	14,008	0	14,008	0	14,008
36 Probation	6,059	0.11%	6,059	0	6,059	0	6,059
37 Agricultural Commissioner	191	0.00%	191	0	191	0	191
39 Public Works, Facilities & Parks Admin	52,838	0.93%	52,838	0	52,838	0	52,838
41 Primary Health Care	11,557	0.20%	11,557	0	11,557	0	11,557
42 Emergency Medical Services	4,949	0.09%	4,949	0	4,949	0	4,949
43 Environmental Health	6,568	0.12%	6,568	0	6,568	0	6,568
44 Public Guardian/Administrator	7,146	0.13%	7,146	0	7,146	0	7,146
45 Children's Medical Services	10,839	0.19%	10,839	0	10,839	0	10,839
46 Public Health	3,304	0.06%	3,304	0	3,304	0	3,304
49 Veteran's Affairs Office	3,030	0.05%	3,030	0	3,030	0	3,030
50 Social Services	36,402	0.64%	36,402	0	36,402	0	36,402
56 County Library	96,511	1.70%	96,511	0	96,511	0	96,511
61 Behavioral Health	6,556	0.12%	6,556	0	6,556	0	6,556
64 Emergency Communications	78,840	1.39%	78,840	0	78,840	0	78,840
65 Water Resources Agency	23,484	0.41%	23,484	0	23,484	0	23,484
77 Superior Court of CA - Mo Co	56,462	0.99%	56,462	0	56,462	0	56,462
79 All Others (Not Occupied)	235,773	4.15%	235,773	0	235,773	0	235,773

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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
Subtotal	5,674,980	100.00%	5,674,980	0	5,674,980	0	5,674,980
Direct Bills					0		0
Total					\$5,674,980		\$5,674,980
Basis Units: Straight Line Depreciation							
Source: -							

Monterey County, California
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Allocation Summary

Dept:1 Building Depreciation

Department	Single-Use Building	Multi-Use Building	Total
4 County Administrative Office	\$25,023	\$224,458	\$249,481
5 Contracts & Purchasing	16,161	175,371	191,532
7 Human Resources	0	22,446	22,446
8 Civil Rights Office	0	5,569	5,569
9 Information Technology	74,157	0	74,157
10 Facilities	0	1,573	1,573
11 Auditor-Controller	0	101,006	101,006
12 Treasurer-Tax Collector	0	123,452	123,452
13 County Counsel	0	101,006	101,006
15 Board of Supervisors	25,011	109,832	134,843
16 Office of Emergency Services	0	97,333	97,333
21 Housing & Community Dev Admin	0	37,305	37,305
22 Assessor	37,844	78,560	116,404
23 Clerk/Recorder	0	78,560	78,560
24 Grand Jury	0	117,835	117,835
27 Clerk of the Board	0	11,223	11,223
28 Elections	0	38,949	38,949
29 District Attorney	0	3,404,190	3,404,190
31 Public Defender	85,166	291,795	376,961
33 Jail Operations & Administration	729,739	0	729,739
34 Sheriff	840,044	14,008	854,052
36 Probation	887,629	6,059	893,688
37 Agricultural Commissioner	120,349	191	120,540
39 Public Works, Facilities & Parks Admin	298,120	52,838	350,958
41 Primary Health Care	235,718	11,557	247,275
42 Emergency Medical Services	0	4,949	4,949
43 Environmental Health	0	6,568	6,568
44 Public Guardian/Administrator	0	7,146	7,146
45 Children's Medical Services	0	10,839	10,839
46 Public Health	0	3,304	3,304
47 Health Administration	490,248	0	490,248
48 Animal Services	80,329	0	80,329
49 Veteran's Affairs Office	0	3,030	3,030
50 Social Services	44,872	36,402	81,274
53 Parks Operations	27,240	0	27,240
56 County Library	181,957	96,511	278,468
61 Behavioral Health	537,786	6,556	544,342
64 Emergency Communications	0	78,840	78,840
65 Water Resources Agency	7,467	23,484	30,951
68 Natividad Medical Center	9,185	0	9,185
77 Superior Court of CA - Mo Co	1,959,200	56,462	2,015,662

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Allocation Summary

Dept:1 Building Depreciation

Department	Single-Use Building	Multi-Use Building	Total
79 All Others (Not Occupied)	\$116,521	\$235,773	\$352,294
Total	\$6,829,766	\$5,674,980	\$12,504,746

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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 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.

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FY 2020-21 Actuals
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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	2,373,157	0	2,373,157
Subtotal - Services & Supplies		<u>2,373,157</u>	<u>0</u>	<u>2,373,157</u>
Department Cost Total		2,373,157	0	2,373,157
Adjustments to Cost				
Subtotal - Adjustments		<u>0</u>	<u>0</u>	<u>0</u>
Total Costs After Adjustments		2,373,157	0	2,373,157
General Admin Distribution			0	0
Grand Total		<u><u>\$2,373,157</u></u>		<u><u>\$2,373,157</u></u>

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B. Incoming Costs - (Default Spread Expense%)

Dept:2 Equipment Depreciation

No Indirect Costs

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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	40,824	1.80%	\$42,661	\$0	\$42,661	\$0	\$42,661
6 Fleet Administration	103,824	4.57%	108,495	0	108,495	0	108,495
9 Information Technology	1,153,796	50.81%	1,205,706	0	1,205,706	0	1,205,706
10 Facilities	76,463	3.37%	79,903	0	79,903	0	79,903
12 Treasurer-Tax Collector	6,590	0.29%	6,886	0	6,886	0	6,886
16 Office of Emergency Services	20,611	0.91%	21,538	0	21,538	0	21,538
18 Auxiliary Services	1,260	0.06%	1,317	0	1,317	0	1,317
22 Assessor	709	0.03%	741	0	741	0	741
23 Clerk/Recorder	21,471	0.95%	22,437	0	22,437	0	22,437
27 Clerk of the Board	3,776	0.17%	3,946	0	3,946	0	3,946
28 Elections	182	0.01%	190	0	190	0	190
29 District Attorney	47,917	2.11%	50,073	0	50,073	0	50,073
32 Coroner & Investigation	28,755	1.27%	30,049	0	30,049	0	30,049
33 Jail Operations & Administration	91,054	4.01%	95,151	0	95,151	0	95,151
34 Sheriff	360,242	15.86%	376,450	0	376,450	0	376,450
35 Juvenile Hall	22,287	0.98%	23,290	0	23,290	0	23,290
36 Probation	8,159	0.36%	8,526	0	8,526	0	8,526
37 Agricultural Commissioner	65,231	2.87%	68,166	0	68,166	0	68,166
38 Community Development	21,185	0.93%	22,138	0	22,138	0	22,138
39 Public Works, Facilities & Parks Admin	783	0.03%	818	0	818	0	818
41 Primary Health Care	27,235	1.20%	28,460	0	28,460	0	28,460
42 Emergency Medical Services	2,916	0.13%	3,047	0	3,047	0	3,047
43 Environmental Health	58,555	2.58%	61,189	0	61,189	0	61,189
44 Public Guardian/Administrator	4,601	0.20%	4,808	0	4,808	0	4,808
46 Public Health	17,642	0.78%	18,436	0	18,436	0	18,436
47 Health Administration	10,232	0.45%	10,692	0	10,692	0	10,692
48 Animal Services	26,900	1.18%	28,110	0	28,110	0	28,110
49 Veteran's Affairs Office	1,168	0.05%	1,221	0	1,221	0	1,221
52 Agricultural Cooperative Extension	2,711	0.12%	2,833	0	2,833	0	2,833
53 Parks Operations	43,905	1.93%	45,880	0	45,880	0	45,880
Subtotal	2,270,984	100.00%	2,373,157	0	2,373,157	0	2,373,157
Direct Bills					0		0
Total					\$2,373,157		\$2,373,157
Basis Units: Straight Line Depreciation							
Source: -							

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Allocation Summary

Dept:2 Equipment Depreciation

Department	Depreciation Expense	Total
4 County Administrative Office	\$42,661	\$42,661
6 Fleet Administration	108,495	108,495
9 Information Technology	1,205,706	1,205,706
10 Facilities	79,903	79,903
12 Treasurer-Tax Collector	6,886	6,886
16 Office of Emergency Services	21,538	21,538
18 Auxiliary Services	1,317	1,317
22 Assessor	741	741
23 Clerk/Recorder	22,437	22,437
27 Clerk of the Board	3,946	3,946
28 Elections	190	190
29 District Attorney	50,073	50,073
32 Coroner & Investigation	30,049	30,049
33 Jail Operations & Administration	95,151	95,151
34 Sheriff	376,450	376,450
35 Juvenile Hall	23,290	23,290
36 Probation	8,526	8,526
37 Agricultural Commissioner	68,166	68,166
38 Community Development	22,138	22,138
39 Public Works, Facilities & Parks Admin	818	818
41 Primary Health Care	28,460	28,460
42 Emergency Medical Services	3,047	3,047
43 Environmental Health	61,189	61,189
44 Public Guardian/Administrator	4,808	4,808
46 Public Health	18,436	18,436
47 Health Administration	10,692	10,692
48 Animal Services	28,110	28,110
49 Veteran's Affairs Office	1,221	1,221
52 Agricultural Cooperative Extension	2,833	2,833
53 Parks Operations	45,880	45,880
Total	\$2,373,157	\$2,373,157

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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. 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		0	0	0	0
Services & Supplies Cost					
Audit	P	155,440	0	95,140	60,300
Subtotal - Services & Supplies		155,440	0	95,140	60,300
Department Cost Total		155,440	0	95,140	60,300
Adjustments to Cost					
Subtotal - Adjustments		0	0	0	0
Total Costs After Adjustments		155,440	0	95,140	60,300
General Admin Distribution			0	0	0
Grand Total		\$155,440		\$95,140	\$60,300

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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	\$46	\$46	\$0
Subtotal - Annual County Audit	0	46	46	0
4 Budgeting, Finance & Analysis	0	693	693	0
Subtotal - County Administrative Office	0	693	693	0
5 Contracts & Purchasing	0	207	207	0
Subtotal - Contracts & Purchasing	0	207	207	0
11 Disbursements	0	161	161	0
11 Budget/Cost Plan/Gen Acctg	0	643	643	0
11 Internal Audit	0	31	31	0
Subtotal - Auditor-Controller	0	835	835	0
12 Treasury Activities	0	102	102	0
Subtotal - Treasurer-Tax Collector	0	102	102	0
Total Incoming	0	1,882	1,882	0
C. Total Allocated		\$157,322	\$97,022	\$60,300
			61.67%	38.33%

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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	423,290	0.05%	\$46	\$0	\$46	\$0	\$46
4 County Administrative Office	6,564,720	0.75%	712	0	712	14	726
5 Contracts & Purchasing	1,235,548	0.14%	134	0	134	3	137
6 Fleet Administration	7,172,216	0.82%	778	0	778	15	793
7 Human Resources	5,960,635	0.68%	647	0	647	13	659
8 Civil Rights Office	922,572	0.11%	100	0	100	2	102
9 Information Technology	25,958,403	2.96%	2,816	0	2,816	56	2,872
10 Facilities	12,648,344	1.44%	1,372	0	1,372	27	1,399
11 Auditor-Controller	7,014,085	0.80%	761	0	761	15	776
12 Treasurer-Tax Collector	9,544,693	1.09%	1,035	0	1,035	20	1,056
13 County Counsel	7,460,610	0.85%	809	0	809	16	825
14 Risk Management	2,274,989	0.26%	247	0	247	5	252
15 Board of Supervisors	3,500,244	0.40%	380	0	380	8	387
16 Office of Emergency Services	984,624	0.11%	107	0	107	2	109
17 Office of Community Engagement & St	206,811	0.02%	22	0	22	0	23
18 Auxiliary Services	26,169	0.00%	3	0	3	0	3
19 Cannabis	1,114,101	0.13%	121	0	121	2	123
20 Rifle Range	191,345	0.02%	21	0	21	0	21
21 Housing & Community Dev Admin	9,187,324	1.05%	997	0	997	20	1,016
22 Assessor	6,478,969	0.74%	703	0	703	14	717
23 Clerk/Recorder	2,426,516	0.28%	263	0	263	5	268
24 Grand Jury	168,566	0.02%	18	0	18	0	19
25 Enterprise Risk	213,280	0.02%	23	0	23	0	24
27 Clerk of the Board	780,958	0.09%	85	0	85	2	86
28 Elections	6,321,156	0.72%	686	0	686	14	699
29 District Attorney	29,162,625	3.33%	3,164	0	3,164	63	3,226
30 Child Support Services	10,539,426	1.20%	1,143	0	1,143	23	1,166
31 Public Defender	14,133,395	1.61%	1,533	0	1,533	30	1,564
32 Coroner & Investigation	8,052,982	0.92%	874	0	874	17	891
33 Jail Operations & Administration	67,743,314	7.72%	7,349	0	7,349	145	7,495
34 Sheriff	41,977,982	4.79%	4,554	0	4,554	90	4,644
35 Juvenile Hall	22,639,726	2.58%	2,456	0	2,456	49	2,505
36 Probation	28,683,852	3.27%	3,112	0	3,112	62	3,173
37 Agricultural Commissioner	10,790,100	1.23%	1,171	0	1,171	23	1,194
38 Community Development	13,139,934	1.50%	1,425	0	1,425	28	1,454
39 Public Works, Facilities & Parks Admin	4,903,907	0.56%	532	0	532	11	543
41 Primary Health Care	52,612,068	6.00%	5,708	0	5,708	113	5,821
42 Emergency Medical Services	4,307,076	0.49%	467	0	467	9	476
43 Environmental Health	14,454,440	1.65%	1,568	0	1,568	31	1,599
44 Public Guardian/Administrator	1,783,891	0.20%	194	0	194	4	197
45 Children's Medical Services	4,275,215	0.49%	464	0	464	9	473
46 Public Health	26,561,457	3.03%	2,881	0	2,881	57	2,939

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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 Health Administration	9,502,222	1.08%	\$1,031	\$0	\$1,031	\$20	\$1,051
48 Animal Services	2,859,322	0.33%	310	0	310	6	316
49 Veteran's Affairs Office	2,163,545	0.25%	235	0	235	5	239
50 Social Services	136,703,530	15.59%	14,830	0	14,830	294	15,124
51 Area Agency on Aging	3,494,697	0.40%	379	0	379	8	387
52 Agricultural Cooperative Extension	437,489	0.05%	47	0	47	1	48
53 Parks Operations	5,121,795	0.58%	556	0	556	11	567
54 Roads & Bridges - Construction Project	11,601,407	1.32%	1,259	0	1,259	25	1,283
55 Roads & Bridges - Maintenance	15,473,163	1.76%	1,679	0	1,679	33	1,712
56 County Library	9,292,755	1.06%	1,008	0	1,008	20	1,028
57 IHSS PA-Administration	1,127,306	0.13%	122	0	122	2	125
58 Fish & Game Propagation	36,475	0.00%	4	0	4	0	4
59 Community Action Partnership	959,739	0.11%	104	0	104	2	106
60 Workforce Development Board	4,549,609	0.52%	494	0	494	10	503
61 Behavioral Health	131,648,841	15.01%	14,282	0	14,282	283	14,564
62 Homeland Security Grant	670,158	0.08%	73	0	73	1	74
63 NGEN Operations & Maintenance	1,352,110	0.15%	147	0	147	3	150
64 Emergency Communications	11,562,544	1.32%	1,254	0	1,254	25	1,279
66 Capital Projects	359,081	0.04%	39	0	39	1	40
69 Parks Lake & Resort Operations	3,502,861	0.40%	380	0	380	8	388
70 Laguna Seca Track	21,016,438	2.40%	2,280	0	2,280	45	2,325
71 General Liability Insurance (ISF)	8,511,203	0.97%	923	0	923	18	942
72 Workmens' Compensation (ISF)	5,775,328	0.66%	627	0	627	12	639
73 Benefits Programs Fund (ISF)	7,337,636	0.84%	796	0	796	16	812
78 All Others	7,396,915	0.84%	802	0	802	16	818
Subtotal	876,997,727	100.00%	95,140	0	95,140	1,882	97,022
Direct Bills					0		0
Total					\$95,140		\$97,022

Basis Units: Adjusted Budgeted Expenditures

Source: -

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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	8.46%	\$5,100	\$(5,100)	\$0	\$0	\$0
68 Natividad Medical Center	55,200	91.54%	55,200	(55,200)	0	0	0
Subtotal	60,300	100.00%	60,300	(60,300)	0	0	0
Direct Bills					60,300		60,300
Total					\$60,300		\$60,300

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
0 Direct Billed	\$0	\$60,300	\$60,300
3 Annual County Audit	46	0	46
4 County Administrative Office	726	0	726
5 Contracts & Purchasing	137	0	137
6 Fleet Administration	793	0	793
7 Human Resources	659	0	659
8 Civil Rights Office	102	0	102
9 Information Technology	2,872	0	2,872
10 Facilities	1,399	0	1,399
11 Auditor-Controller	776	0	776
12 Treasurer-Tax Collector	1,056	0	1,056
13 County Counsel	825	0	825
14 Risk Management	252	0	252
15 Board of Supervisors	387	0	387
16 Office of Emergency Services	109	0	109
17 Office of Community Engagement & St	23	0	23
18 Auxiliary Services	3	0	3
19 Cannabis	123	0	123
20 Rifle Range	21	0	21
21 Housing & Community Dev Admin	1,016	0	1,016
22 Assessor	717	0	717
23 Clerk/Recorder	268	0	268
24 Grand Jury	19	0	19
25 Enterprise Risk	24	0	24
27 Clerk of the Board	86	0	86
28 Elections	699	0	699
29 District Attorney	3,226	0	3,226
30 Child Support Services	1,166	0	1,166
31 Public Defender	1,564	0	1,564
32 Coroner & Investigation	891	0	891
33 Jail Operations & Administration	7,495	0	7,495
34 Sheriff	4,644	0	4,644
35 Juvenile Hall	2,505	0	2,505
36 Probation	3,173	0	3,173
37 Agricultural Commissioner	1,194	0	1,194
38 Community Development	1,454	0	1,454
39 Public Works, Facilities & Parks Admin	543	0	543
41 Primary Health Care	5,821	0	5,821
42 Emergency Medical Services	476	0	476
43 Environmental Health	1,599	0	1,599
44 Public Guardian/Administrator	197	0	197

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Allocation Summary

Dept:3 Annual County Audit

Department	Audit Costs	Direct Identified	Total
45 Children's Medical Services	\$473	\$0	\$473
46 Public Health	2,939	0	2,939
47 Health Administration	1,051	0	1,051
48 Animal Services	316	0	316
49 Veteran's Affairs Office	239	0	239
50 Social Services	15,124	0	15,124
51 Area Agency on Aging	387	0	387
52 Agricultural Cooperative Extension	48	0	48
53 Parks Operations	567	0	567
54 Roads & Bridges - Construction Project	1,283	0	1,283
55 Roads & Bridges - Maintenance	1,712	0	1,712
56 County Library	1,028	0	1,028
57 IHSS PA-Administration	125	0	125
58 Fish & Game Propagation	4	0	4
59 Community Action Partnership	106	0	106
60 Workforce Development Board	503	0	503
61 Behavioral Health	14,564	0	14,564
62 Homeland Security Grant	74	0	74
63 NGEN Operations & Maintenance	150	0	150
64 Emergency Communications	1,279	0	1,279
65 Water Resources Agency	0	(0)	(0)
66 Capital Projects	40	0	40
68 Natividad Medical Center	0	(0)	(0)
69 Parks Lake & Resort Operations	388	0	388
70 Laguna Seca Track	2,325	0	2,325
71 General Liability Insurance (ISF)	942	0	942
72 Workmens' Compensation (ISF)	639	0	639
73 Benefits Programs Fund (ISF)	812	0	812
78 All Others	818	0	818
Total	\$97,022	\$60,300	\$157,322

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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, enactment and control 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 the basis of 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.

Unallowable Activities

For cost plan purposes, staff time and other costs related to Cannabis, COVID-19 and FEMA 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	Unallowed Activities
Personnel Costs									
Salaries	S1	3,064,468	1,025,876	296,594	807,314	212,852	65,868	579,644	76,320
<i>Salary % Split</i>			<i>33.48%</i>	<i>9.68%</i>	<i>26.34%</i>	<i>6.95%</i>	<i>2.15%</i>	<i>18.91%</i>	<i>2.49%</i>
Benefits	P	1,493,687	458,673	175,283	379,506	130,845	30,402	276,600	42,378
Subtotal - Personnel Costs		4,558,155	1,484,549	471,877	1,186,820	343,697	96,269	856,244	118,698
Services & Supplies Cost									
Services & Supplies	P	1,102,317	102,191	256,884	43,066	94,662	122,258	468,500	14,755
Gen Liab Ins (non recoverable)	D	4,949	0	0	0	0	0	0	0
Revenue	P	(6,805)	(4,762)	(816)	0	(904)	(323)	0	0
Taxes and Assessments	D	479	0	0	0	0	0	0	0
Contribution and Grants for Non-Coun	D	12,983,629	0	0	0	0	0	0	0
Cost Plan Charges	D	(14,359,388)	0	0	0	0	0	0	0
Interfund Reimbursement	D	(312,705)	0	0	0	0	0	0	0
Intrafund Reimbursement	D	(1,465,999)	0	0	0	0	0	0	0
Operating Transfers Out	D	69,331,528	0	0	0	0	0	0	0
Contingencies	D	88,560	0	0	0	0	0	0	0
Subtotal - Services & Supplies		67,366,564	97,429	256,069	43,066	93,758	121,935	468,500	14,755
Department Cost Total		71,924,719	1,581,978	727,946	1,229,886	437,455	218,205	1,324,744	133,453
Adjustments to Cost									
Gen Liab Ins (non recoverable)	D	(4,949)	0	0	0	0	0	0	0
Taxes and Assessments	D	(479)	0	0	0	0	0	0	0
Contribution and Grants for Non-Coun	D	(12,983,629)	0	0	0	0	0	0	0
Cost Plan Charges	D	14,359,388	0	0	0	0	0	0	0
Interfund Reimbursement	D	312,705	0	0	0	0	0	0	0
Intrafund Reimbursement	D	1,465,999	0	0	0	0	0	0	0
Operating Transfers Out	D	(69,331,528)	0	0	0	0	0	0	0
Contingencies	D	(88,560)	0	0	0	0	0	0	0

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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	Unallowed Activities
Subtotal - Adjustments	(66,271,053)	0	0	0	0	0	0	0
Total Costs After Adjustments	5,653,666	1,581,978	727,946	1,229,886	437,455	218,205	1,324,744	133,453
General Admin Distribution		(1,581,978)	230,162	626,488	165,177	51,114	449,812	59,226
Grand Total	\$5,653,666		\$958,108	\$1,856,374	\$602,631	\$269,319	\$1,774,556	\$192,679
							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	Unallowed Activities
1 Single-Use Building	\$25,023	\$0	\$3,641	\$9,909	\$2,613	\$809	\$7,115	\$937
1 Multi-Use Building	224,458	0	32,656	88,889	23,436	7,252	63,821	8,403
Subtotal - Building Depreciation	249,481	0	36,297	98,798	26,049	8,061	70,936	9,340
2 Depreciation Expense	42,661	0	6,207	16,894	4,454	1,378	12,130	1,597
Subtotal - Equipment Depreciation	42,661	0	6,207	16,894	4,454	1,378	12,130	1,597
3 Audit Costs	712	14	106	288	76	23	207	27
Subtotal - Annual County Audit	712	14	106	288	76	23	207	27
4 Records Retention	0	1,256	183	497	131	41	357	47
4 Budgeting, Finance & Analysis	0	1,463	213	579	153	47	416	55
4 Courier Charges	0	6,590	959	2,610	688	213	1,874	247
4 Mail Charges	0	42	6	17	4	1	12	2
Subtotal - County Administrative Office	0	9,352	1,361	3,704	976	302	2,659	350
5 Contracts & Purchasing	0	(126,105)	(18,347)	(49,940)	(13,167)	(4,074)	(35,856)	(4,721)
Subtotal - Contracts & Purchasing	0	(126,105)	(18,347)	(49,940)	(13,167)	(4,074)	(35,856)	(4,721)
6 Vehicle Maintenance & Repairs	0	4,597	669	1,821	480	149	1,307	172
6 Fuel Service	0	2,013	293	797	210	65	573	75
Subtotal - Fleet Administration	0	6,611	962	2,618	690	214	1,880	247
7 Human Resources	0	32,134	4,675	12,725	3,355	1,038	9,137	1,203
Subtotal - Human Resources	0	32,134	4,675	12,725	3,355	1,038	9,137	1,203
8 Civil Rights Office	0	4,961	722	1,965	518	160	1,411	186
Subtotal - Civil Rights Office	0	4,961	722	1,965	518	160	1,411	186
9 Information Technology Services	0	230,089	33,476	91,119	24,024	7,434	65,422	8,614
Subtotal - Information Technology	0	230,089	33,476	91,119	24,024	7,434	65,422	8,614
10 Fac Maintenance	0	471,356	68,577	186,664	49,215	15,230	134,023	17,646
Subtotal - Facilities	0	471,356	68,577	186,664	49,215	15,230	134,023	17,646
11 Disbursements	0	6,712	977	2,658	701	217	1,909	251

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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	Unallowed Activities
11 Budget/Cost Plan/Gen Acctg	\$0	\$9,970	\$1,450	\$3,948	\$1,041	\$322	\$2,835	\$373
11 Payroll Division	0	11,963	1,741	4,738	1,249	387	3,402	448
11 System Division	0	8,195	1,192	3,245	856	265	2,330	307
11 Internal Audit	0	481	70	190	50	16	137	18
Subtotal - Auditor-Controller	0	37,321	5,430	14,780	3,897	1,206	10,612	1,397
12 Treasury Activities	0	4,092	595	1,621	427	132	1,164	153
Subtotal - Treasurer-Tax Collector	0	4,092	595	1,621	427	132	1,164	153
13 Legal Services	0	378,990	55,139	150,086	39,571	12,245	107,760	14,188
Subtotal - County Counsel	0	378,990	55,139	150,086	39,571	12,245	107,760	14,188
Total Incoming	292,854	1,048,815	195,199	531,321	140,085	43,350	381,484	50,229
C. Total Allocated		\$6,995,335	\$1,153,307	\$2,387,695	\$742,717	\$312,668	\$2,156,040	\$242,908
			16.49%	34.13%	10.62%	4.47%	30.82%	3.47%

Monterey County, California
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FY 2020-21 Actuals
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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	6,248.16	0.75%	\$7,504	\$(6,248)	\$1,256	\$0	\$1,256
5 Contracts & Purchasing	960.48	0.12%	1,154	(960)	193	177	370
6 Fleet Administration	155.40	0.02%	187	(155)	31	29	60
7 Human Resources	1,092.72	0.13%	1,312	(1,093)	220	202	421
8 Civil Rights Office	428.04	0.05%	514	(428)	86	79	165
9 Information Technology	5,371.80	0.64%	6,452	(5,372)	1,080	991	2,071
10 Facilities	3,083.64	0.37%	3,704	(3,084)	620	569	1,189
11 Auditor-Controller	6,455.64	0.77%	7,754	(6,456)	1,298	1,191	2,489
13 County Counsel	20,559.90	2.47%	24,694	(20,560)	4,134	3,794	7,928
14 Risk Management	7,944.10	0.95%	9,541	(7,944)	1,597	1,466	3,063
15 Board of Supervisors	11,970.77	1.44%	14,378	(11,971)	2,407	2,209	4,616
21 Housing & Community Dev Admin	4,966.18	0.60%	5,965	(4,966)	999	916	1,915
22 Assessor	10,479.19	1.26%	12,586	(10,479)	2,107	1,934	4,041
23 Clerk/Recorder	31,080.47	3.73%	37,330	(31,080)	6,249	5,735	11,984
29 District Attorney	172,263.08	20.68%	206,898	(172,263)	34,635	31,787	66,422
31 Public Defender	25,088.17	3.01%	30,132	(25,088)	5,044	4,629	9,674
32 Coroner & Investigation	1,224.00	0.15%	1,470	(1,224)	246	226	472
33 Jail Operations & Administration	1,224.00	0.15%	1,470	(1,224)	246	226	472
34 Sheriff	23,035.26	2.76%	27,667	(23,035)	4,631	4,251	8,882
35 Juvenile Hall	4,659.88	0.56%	5,597	(4,660)	937	860	1,797
36 Probation	29,243.02	3.51%	35,123	(29,243)	5,880	5,396	11,276
38 Community Development	146,953.16	17.64%	176,500	(146,953)	29,547	27,117	56,663
41 Primary Health Care	102,337.50	12.28%	122,914	(102,338)	20,576	18,884	39,460
42 Emergency Medical Services	804.84	0.10%	967	(805)	162	149	310
43 Environmental Health	4,161.05	0.50%	4,998	(4,161)	837	768	1,604
44 Public Guardian/Administrator	1,854.36	0.22%	2,227	(1,854)	373	342	715
45 Children's Medical Services	1,325.88	0.16%	1,592	(1,326)	267	245	511
46 Public Health	1,984.94	0.24%	2,384	(1,985)	399	366	765
47 Health Administration	6,279.76	0.75%	7,542	(6,280)	1,263	1,159	2,421
48 Animal Services	71.88	0.01%	86	(72)	14	13	28
49 Veteran's Affairs Office	735.00	0.09%	883	(735)	148	136	283
50 Social Services	3,672.00	0.44%	4,410	(3,672)	738	678	1,416
53 Parks Operations	1,056.36	0.13%	1,269	(1,056)	212	195	407
54 Roads & Bridges - Construction Project	28,684.29	3.44%	34,452	(28,684)	5,767	5,293	11,060
56 County Library	937.40	0.11%	1,126	(937)	188	173	361
60 Workforce Development Board	429.00	0.05%	515	(429)	86	79	165
61 Behavioral Health	14,606.38	1.75%	17,543	(14,606)	2,937	2,695	5,632
64 Emergency Communications	1,470.00	0.18%	1,766	(1,470)	296	271	567
65 Water Resources Agency	636.84	0.08%	765	(637)	128	118	246
68 Natividad Medical Center	147,658.07	17.72%	177,346	(147,658)	29,688	27,247	56,935

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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	833,192.61	100.00%	1,000,715	(833,193)	167,523	152,592	320,114
Direct Bills					833,193		833,193
Total					\$1,000,715		\$1,153,307

Basis Units: Directly identified based on actual usage

Source: -

Monterey County, California
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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	423,290	0.04%	\$693	\$0	\$693	\$0	\$693
4 County Administrative Office	6,564,720	0.54%	10,743	(9,280)	1,463	0	1,463
5 Contracts & Purchasing	1,235,548	0.10%	2,022	0	2,022	428	2,450
6 Fleet Administration	7,172,216	0.60%	11,737	(271,345)	(259,608)	2,486	(257,122)
7 Human Resources	5,960,635	0.49%	9,754	0	9,754	2,066	11,820
8 Civil Rights Office	922,572	0.08%	1,510	0	1,510	320	1,830
9 Information Technology	25,958,403	2.15%	42,480	0	42,480	8,998	51,478
10 Facilities	12,648,344	1.05%	20,699	0	20,699	4,384	25,083
11 Auditor-Controller	7,014,085	0.58%	11,478	0	11,478	2,431	13,910
12 Treasurer-Tax Collector	9,544,693	0.79%	15,620	0	15,620	3,308	18,928
13 County Counsel	7,460,610	0.62%	12,209	0	12,209	2,586	14,795
14 Risk Management	2,274,989	0.19%	3,723	0	3,723	789	4,512
15 Board of Supervisors	3,500,244	0.29%	5,728	0	5,728	1,213	6,941
16 Office of Emergency Services	984,624	0.08%	1,611	0	1,611	341	1,953
17 Office of Community Engagement & St	206,811	0.02%	338	0	338	72	410
18 Auxiliary Services	26,169	0.00%	43	0	43	9	52
19 Cannabis	1,114,101	0.09%	1,823	0	1,823	386	2,209
20 Rifle Range	191,345	0.02%	313	0	313	66	379
21 Housing & Community Dev Admin	9,187,324	0.76%	15,035	0	15,035	3,185	18,219
22 Assessor	6,478,969	0.54%	10,603	0	10,603	2,246	12,848
23 Clerk/Recorder	2,426,516	0.20%	3,971	0	3,971	841	4,812
24 Grand Jury	168,566	0.01%	276	0	276	58	334
25 Enterprise Risk	213,280	0.02%	349	0	349	74	423
27 Clerk of the Board	780,958	0.06%	1,278	0	1,278	271	1,549
28 Elections	6,321,156	0.52%	10,344	0	10,344	2,191	12,535
29 District Attorney	29,162,625	2.42%	47,724	0	47,724	10,108	57,832
30 Child Support Services	10,539,426	0.87%	17,247	0	17,247	3,653	20,901
31 Public Defender	14,133,395	1.17%	23,129	0	23,129	4,899	28,028
32 Coroner & Investigation	8,052,982	0.67%	13,178	0	13,178	2,791	15,970
33 Jail Operations & Administration	67,743,314	5.62%	110,860	0	110,860	23,482	134,341
34 Sheriff	41,977,982	3.48%	68,696	0	68,696	14,551	83,246
35 Juvenile Hall	22,639,726	1.88%	37,049	0	37,049	7,847	44,897
36 Probation	28,683,852	2.38%	46,940	0	46,940	9,943	56,883
37 Agricultural Commissioner	10,790,100	0.90%	17,658	0	17,658	3,740	21,398
38 Community Development	13,139,934	1.09%	21,503	0	21,503	4,555	26,058
39 Public Works, Facilities & Parks Admin	4,903,907	0.41%	8,025	0	8,025	1,700	9,725
41 Primary Health Care	52,612,068	4.37%	86,098	0	86,098	18,237	104,335
42 Emergency Medical Services	4,307,076	0.36%	7,048	0	7,048	1,493	8,541
43 Environmental Health	14,454,440	1.20%	23,654	0	23,654	5,010	28,664
44 Public Guardian/Administrator	1,783,891	0.15%	2,919	0	2,919	618	3,538
45 Children's Medical Services	4,275,215	0.35%	6,996	0	6,996	1,482	8,478
46 Public Health	26,561,457	2.20%	43,467	0	43,467	9,207	52,674

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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 Health Administration	9,502,222	0.79%	\$15,550	\$0	\$15,550	\$3,294	\$18,844
48 Animal Services	2,859,322	0.24%	4,679	0	4,679	991	5,670
49 Veteran's Affairs Office	2,163,545	0.18%	3,541	0	3,541	750	4,291
50 Social Services	136,703,530	11.34%	223,711	0	223,711	47,385	271,096
51 Area Agency on Aging	3,494,697	0.29%	5,719	0	5,719	1,211	6,930
52 Agricultural Cooperative Extension	437,489	0.04%	716	0	716	152	868
53 Parks Operations	5,121,795	0.42%	8,382	0	8,382	1,775	10,157
54 Roads & Bridges - Construction Project	11,601,407	0.96%	18,985	0	18,985	4,021	23,007
55 Roads & Bridges - Maintenance	15,473,163	1.28%	25,321	0	25,321	5,363	30,685
56 County Library	9,292,755	0.77%	15,207	0	15,207	3,221	18,428
57 IHSS PA-Administration	1,127,306	0.09%	1,845	0	1,845	391	2,236
58 Fish & Game Propagation	36,475	0.00%	60	0	60	13	72
59 Community Action Partnership	959,739	0.08%	1,571	0	1,571	333	1,903
60 Workforce Development Board	4,549,609	0.38%	7,445	0	7,445	1,577	9,022
61 Behavioral Health	131,648,841	10.92%	215,439	0	215,439	45,633	261,072
62 Homeland Security Grant	670,158	0.06%	1,097	0	1,097	232	1,329
63 NGEN Operations & Maintenance	1,352,110	0.11%	2,213	0	2,213	469	2,681
64 Emergency Communications	11,562,544	0.96%	18,922	0	18,922	4,008	22,930
65 Water Resources Agency	28,153,878	2.34%	46,073	0	46,073	9,759	55,832
66 Capital Projects	359,081	0.03%	588	0	588	124	712
68 Natividad Medical Center	300,096,117	24.90%	491,097	0	491,097	104,021	595,118
69 Parks Lake & Resort Operations	3,502,861	0.29%	5,732	0	5,732	1,214	6,946
70 Laguna Seca Track	21,016,438	1.74%	34,393	0	34,393	7,285	41,678
71 General Liability Insurance (ISF)	8,511,203	0.71%	13,928	0	13,928	2,950	16,878
72 Workmens' Compensation (ISF)	5,775,328	0.48%	9,451	0	9,451	2,002	11,453
73 Benefits Programs Fund (ISF)	7,337,636	0.61%	12,008	0	12,008	2,543	14,551
78 All Others	7,396,915	0.61%	12,105	0	12,105	2,564	14,669
Subtotal	1,205,247,722	100.00%	1,972,348	(280,625)	1,691,723	415,347	2,107,070
Direct Bills					280,625		280,625
Total					\$1,972,348		\$2,387,695

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	16,235.04	3.60%	\$22,825	\$(16,235)	\$6,590	\$0	\$6,590
5 Contracts & Purchasing	6,494.04	1.44%	9,130	(6,494)	2,636	1,638	4,274
6 Fleet Administration	6,494.04	1.44%	9,130	(6,494)	2,636	1,638	4,274
7 Human Resources	9,740.88	2.16%	13,695	(9,741)	3,954	2,457	6,411
8 Civil Rights Office	6,494.04	1.44%	9,130	(6,494)	2,636	1,638	4,274
9 Information Technology	12,988.08	2.88%	18,260	(12,988)	5,272	3,276	8,548
10 Facilities	12,987.96	2.88%	18,260	(6,494)	11,766	3,276	15,042
11 Auditor-Controller	6,494.04	1.44%	9,130	(6,494)	2,636	1,638	4,274
12 Treasurer-Tax Collector	6,494.04	1.44%	9,130	(6,494)	2,636	1,638	4,274
13 County Counsel	6,494.04	1.44%	9,130	(6,494)	2,636	1,638	4,274
14 Risk Management	3,246.96	0.72%	4,565	(3,247)	1,318	819	2,137
15 Board of Supervisors	8,118.00	1.80%	11,413	(8,118)	3,295	2,048	5,343
16 Office of Emergency Services	6,494.04	1.44%	9,130	(6,494)	2,636	1,638	4,274
21 Housing & Community Dev Admin	6,494.04	1.44%	9,130	(6,494)	2,636	1,638	4,274
22 Assessor	3,246.96	0.72%	4,565	(3,247)	1,318	819	2,137
23 Clerk/Recorder	3,246.96	0.72%	4,565	(3,247)	1,318	819	2,137
27 Clerk of the Board	6,494.04	1.44%	9,130	(6,494)	2,636	1,638	4,274
28 Elections	6,494.04	1.44%	9,130	(6,494)	2,636	1,638	4,274
29 District Attorney	12,987.96	2.88%	18,260	(12,988)	5,272	3,276	8,548
30 Child Support Services	6,494.04	1.44%	9,130	(6,494)	2,636	1,638	4,274
31 Public Defender	6,494.04	1.44%	9,130	(6,494)	2,636	1,638	4,274
34 Sheriff	12,987.96	2.88%	18,260	(12,988)	5,272	3,276	8,548
35 Juvenile Hall	9,741.00	2.16%	13,695	(9,741)	3,954	2,457	6,411
36 Probation	12,988.08	2.88%	18,260	(12,988)	5,272	3,276	8,548
37 Agricultural Commissioner	6,494.04	1.44%	9,130	(6,494)	2,636	1,638	4,274
38 Community Development	12,988.08	2.88%	18,260	(12,988)	5,272	3,276	8,548
39 Public Works, Facilities & Parks Admin	6,494.04	1.44%	9,130	(6,494)	2,636	1,638	4,274
41 Primary Health Care	35,397.96	7.86%	49,767	(35,398)	14,369	8,929	23,298
42 Emergency Medical Services	6,494.04	1.44%	9,130	(6,494)	2,636	1,638	4,274
43 Environmental Health	12,987.96	2.88%	18,260	(12,988)	5,272	3,276	8,548
44 Public Guardian/Administrator	1,947.96	0.43%	2,739	(1,948)	791	491	1,282
45 Children's Medical Services	19,157.33	4.25%	26,934	(19,157)	7,777	4,832	12,609
46 Public Health	12,988.08	2.88%	18,260	(12,988)	5,272	3,276	8,548
47 Health Administration	6,494.04	1.44%	9,130	(6,494)	2,636	1,638	4,274
48 Animal Services	3,246.96	0.72%	4,565	(3,247)	1,318	819	2,137
49 Veteran's Affairs Office	8,123.04	1.80%	11,420	(8,123)	3,297	2,049	5,346
50 Social Services	26,636.04	5.91%	37,449	(26,636)	10,813	6,719	17,531
52 Agricultural Cooperative Extension	6,494.04	1.44%	9,130	(6,494)	2,636	1,638	4,274
53 Parks Operations	3,246.96	0.72%	4,565	(3,247)	1,318	819	2,137
54 Roads & Bridges - Construction Project	6,494.04	1.44%	9,130	(12,988)	(3,858)	1,638	(2,220)
55 Roads & Bridges - Maintenance	6,494.04	1.44%	9,130	(6,494)	2,636	1,638	4,274
56 County Library	3,246.96	0.72%	4,565	(3,247)	1,318	819	2,137

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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
60 Workforce Development Board	4,870.53	1.08%	\$6,848	\$(4,871)	\$1,977	\$1,229	\$3,206
61 Behavioral Health	42,212.04	9.37%	59,347	(42,212)	17,135	10,647	27,783
64 Emergency Communications	6,494.04	1.44%	9,130	(6,494)	2,636	1,638	4,274
65 Water Resources Agency	6,494.04	1.44%	9,130	(6,494)	2,636	1,638	4,274
68 Natividad Medical Center	6,494.04	1.44%	9,130	(6,494)	2,636	1,638	4,274
70 Laguna Seca Track	1,947.96	0.43%	2,739	(1,948)	791	491	1,282
Subtotal	450,382.58	100.00%	633,209	(450,383)	182,826	109,508	292,334
Direct Bills					450,383		450,383
Total					\$633,209		\$742,717

Basis Units: Direct Charges
 Source:

Monterey County, California
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FY 2020-21 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	141.64	0.07%	\$184	\$(142)	\$42	\$0	\$42
5 Contracts & Purchasing	11.34	0.01%	15	(11)	3	2	5
6 Fleet Administration	24.21	0.01%	31	(24)	7	4	11
7 Human Resources	389.40	0.18%	506	(389)	117	62	178
8 Civil Rights Office	5.24	0.00%	7	(5)	2	1	2
9 Information Technology	80.94	0.04%	105	(81)	24	13	37
10 Facilities	299.28	0.14%	389	(299)	90	47	137
11 Auditor-Controller	13,073.21	6.09%	16,991	(13,073)	3,917	2,067	5,984
12 Treasurer-Tax Collector	16,428.42	7.66%	21,351	(16,428)	4,923	2,597	7,520
13 County Counsel	513.55	0.24%	667	(514)	154	81	235
15 Board of Supervisors	150.24	0.07%	195	(150)	45	24	69
16 Office of Emergency Services	18.40	0.01%	24	(18)	6	3	8
21 Housing & Community Dev Admin	271.66	0.13%	353	(272)	81	43	124
22 Assessor	7,980.42	3.72%	10,372	(7,980)	2,391	1,262	3,653
23 Clerk/Recorder	5,516.70	2.57%	7,170	(5,517)	1,653	872	2,525
27 Clerk of the Board	195.02	0.09%	253	(195)	58	31	89
28 Elections	5,333.16	2.49%	6,931	(5,333)	1,598	843	2,441
29 District Attorney	4,689.96	2.19%	6,095	(4,690)	1,405	741	2,147
30 Child Support Services	11,812.78	5.51%	15,353	(11,813)	3,540	1,867	5,407
31 Public Defender	684.95	0.32%	890	(685)	205	108	314
33 Jail Operations & Administration	1,126.45	0.53%	1,464	(1,126)	338	178	516
34 Sheriff	11,164.27	5.20%	14,510	(11,164)	3,345	1,765	5,110
36 Probation	3,666.11	1.71%	4,765	(3,666)	1,099	580	1,678
37 Agricultural Commissioner	861.85	0.40%	1,120	(862)	258	136	395
38 Community Development	9,042.52	4.22%	11,752	(9,043)	2,710	1,429	4,139
39 Public Works, Facilities & Parks Admin	372.84	0.17%	485	(373)	112	59	171
41 Primary Health Care	21,621.94	10.08%	28,101	(21,622)	6,479	3,418	9,897
42 Emergency Medical Services	204.50	0.10%	266	(205)	61	32	94
43 Environmental Health	4,739.06	2.21%	6,159	(4,739)	1,420	749	2,169
44 Public Guardian/Administrator	3,326.03	1.55%	4,323	(3,326)	997	526	1,522
45 Children's Medical Services	1,111.47	0.52%	1,445	(1,111)	333	176	509
46 Public Health	2,425.56	1.13%	3,152	(2,426)	727	383	1,110
47 Health Administration	198.05	0.09%	257	(198)	59	31	91
48 Animal Services	754.20	0.35%	980	(754)	226	119	345
49 Veteran's Affairs Office	842.86	0.39%	1,095	(843)	253	133	386
50 Social Services	58,609.22	27.32%	76,172	(58,609)	17,563	9,265	26,828
53 Parks Operations	46.30	0.02%	60	(46)	14	7	21
54 Roads & Bridges - Construction Project	30.67	0.01%	40	(31)	9	5	14
55 Roads & Bridges - Maintenance	29.74	0.01%	39	(30)	9	5	14
61 Behavioral Health	3,673.23	1.71%	4,774	(3,673)	1,101	581	1,681
64 Emergency Communications	54.28	0.03%	71	(54)	16	9	25
65 Water Resources Agency	650.92	0.30%	846	(651)	195	103	298

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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
68 Natividad Medical Center	22,106.57	10.31%	\$28,731	\$(22,107)	\$6,624	\$3,495	\$10,119
70 Laguna Seca Track	224.16	0.10%	291	(224)	67	35	103
Subtotal	214,503.32	100.00%	278,781	(214,503)	64,278	33,888	98,165
Direct Bills					214,503		214,503
Total					\$278,781		\$312,668

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	Unallowed Activities	Total
0 Direct Billed	\$833,193	\$280,625	\$450,383	\$214,503	\$0	\$0	\$1,778,703
3 Annual County Audit	0	693	0	0	0	0	693
4 County Administrative Office	1,256	1,463	6,590	42	0	0	9,352
5 Contracts & Purchasing	370	2,450	4,274	5	0	0	7,100
6 Fleet Administration	60	(257,122)	4,274	11	0	0	(252,777)
7 Human Resources	421	11,820	6,411	178	0	0	18,831
8 Civil Rights Office	165	1,830	4,274	2	0	0	6,271
9 Information Technology	2,071	51,478	8,548	37	0	0	62,135
10 Facilities	1,189	25,083	15,042	137	0	0	41,451
11 Auditor-Controller	2,489	13,910	4,274	5,984	0	0	26,657
12 Treasurer-Tax Collector	0	18,928	4,274	7,520	0	0	30,722
13 County Counsel	7,928	14,795	4,274	235	0	0	27,232
14 Risk Management	3,063	4,512	2,137	0	0	0	9,712
15 Board of Supervisors	4,616	6,941	5,343	69	0	0	16,969
16 Office of Emergency Services	0	1,953	4,274	8	0	0	6,235
17 Office of Community Engagement & St	0	410	0	0	0	0	410
18 Auxiliary Services	0	52	0	0	0	0	52
19 Cannabis	0	2,209	0	0	0	0	2,209
20 Rifle Range	0	379	0	0	0	0	379
21 Housing & Community Dev Admin	1,915	18,219	4,274	124	0	0	24,533
22 Assessor	4,041	12,848	2,137	3,653	0	0	22,679
23 Clerk/Recorder	11,984	4,812	2,137	2,525	0	0	21,458
24 Grand Jury	0	334	0	0	0	0	334
25 Enterprise Risk	0	423	0	0	0	0	423
27 Clerk of the Board	0	1,549	4,274	89	0	0	5,912
28 Elections	0	12,535	4,274	2,441	0	0	19,251
29 District Attorney	66,422	57,832	8,548	2,147	0	0	134,950
30 Child Support Services	0	20,901	4,274	5,407	0	0	30,582
31 Public Defender	9,674	28,028	4,274	314	0	0	42,289
32 Coroner & Investigation	472	15,970	0	0	0	0	16,442
33 Jail Operations & Administration	472	134,341	0	516	0	0	135,329
34 Sheriff	8,882	83,246	8,548	5,110	0	0	105,787
35 Juvenile Hall	1,797	44,897	6,411	0	0	0	53,105
36 Probation	11,276	56,883	8,548	1,678	0	0	78,385
37 Agricultural Commissioner	0	21,398	4,274	395	0	0	26,066
38 Community Development	56,663	26,058	8,548	4,139	0	0	95,408
39 Public Works, Facilities & Parks Admin	0	9,725	4,274	171	0	0	14,170
41 Primary Health Care	39,460	104,335	23,298	9,897	0	0	176,990
42 Emergency Medical Services	310	8,541	4,274	94	0	0	13,219
43 Environmental Health	1,604	28,664	8,548	2,169	0	0	40,987
44 Public Guardian/Administrator	715	3,538	1,282	1,522	0	0	7,057

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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	Unallowed Activities	Total
45 Children's Medical Services	\$511	\$8,478	\$12,609	\$509	\$0	\$0	\$22,107
46 Public Health	765	52,674	8,548	1,110	0	0	63,098
47 Health Administration	2,421	18,844	4,274	91	0	0	25,630
48 Animal Services	28	5,670	2,137	345	0	0	8,180
49 Veteran's Affairs Office	283	4,291	5,346	386	0	0	10,306
50 Social Services	1,416	271,096	17,531	26,828	0	0	316,871
51 Area Agency on Aging	0	6,930	0	0	0	0	6,930
52 Agricultural Cooperative Extension	0	868	4,274	0	0	0	5,142
53 Parks Operations	407	10,157	2,137	21	0	0	12,723
54 Roads & Bridges - Construction Project	11,060	23,007	(2,220)	14	0	0	31,861
55 Roads & Bridges - Maintenance	0	30,685	4,274	14	0	0	34,973
56 County Library	361	18,428	2,137	0	0	0	20,927
57 IHSS PA-Administration	0	2,236	0	0	0	0	2,236
58 Fish & Game Propagation	0	72	0	0	0	0	72
59 Community Action Partnership	0	1,903	0	0	0	0	1,903
60 Workforce Development Board	165	9,022	3,206	0	0	0	12,393
61 Behavioral Health	5,632	261,072	27,783	1,681	0	0	296,168
62 Homeland Security Grant	0	1,329	0	0	0	0	1,329
63 NGEN Operations & Maintenance	0	2,681	0	0	0	0	2,681
64 Emergency Communications	567	22,930	4,274	25	0	0	27,795
65 Water Resources Agency	246	55,832	4,274	298	0	0	60,649
66 Capital Projects	0	712	0	0	0	0	712
68 Natividad Medical Center	56,935	595,118	4,274	10,119	0	0	666,446
69 Parks Lake & Resort Operations	0	6,946	0	0	0	0	6,946
70 Laguna Seca Track	0	41,678	1,282	103	0	0	43,062
71 General Liability Insurance (ISF)	0	16,878	0	0	0	0	16,878
72 Workmens' Compensation (ISF)	0	11,453	0	0	0	0	11,453
73 Benefits Programs Fund (ISF)	0	14,551	0	0	0	0	14,551
78 All Others	0	14,669	0	0	0	0	14,669
Total	\$1,153,307	\$2,387,695	\$742,717	\$312,668	\$0	\$0	\$4,596,387

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CONTRACTS & PURCHASING
Explanatory Narrative

The County of Monterey is a decentralized structure for the procurement process of goods and services for all County departments, the Water Resources Agency, and the Natividad Medical Center. Departments have individual procurement structures for responsibility and accountability to procure supplies and services. The Contracts & Purchasing division of the County Administrative Office relies on the department personnel and their training to ensure compliance with the County's procurement policies and procedures are followed with extensive oversight through various centralized workflow processes.

Contracts & 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 are centrally approved by Contracts & Purchasing.

Contracts & Purchasing 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.

Unallowable Activities

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

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A. Department Costs

Dept:5 Contracts & Purchasing

Description		Amount	General Admin	Contracts & Purchasing	Unallowable Activities
Personnel Costs					
Salaries	S1	808,663	0	625,041	183,622
<i>Salary % Split</i>			<i>.00%</i>	<i>77.29%</i>	<i>22.71%</i>
Benefits	P	383,539	0	322,002	61,537
Subtotal - Personnel Costs		1,192,202	0	947,043	245,159
Services & Supplies Cost					
Services & Supplies	P	75,124	0	75,018	106
Gen Liab Ins (non recoverable)	D	1,184	0	0	0
Cost Plan Charges	D	(2,107,162)	0	0	0
Misc Revenue	P	(3,258)	0	(3,258)	0
Intrafund Reimbursement	D	(134,608)	0	0	0
Intrafund Reimbursement	P	(65,252)	0	0	(65,252)
Subtotal - Services & Supplies		(2,233,972)	0	71,760	(65,146)
Department Cost Total		(1,041,770)	0	1,018,803	180,013
Adjustments to Cost					
Gen Liab Ins (non recoverable)	D	(1,184)	0	0	0
Cost Plan Charges	D	2,107,162	0	0	0
Intrafund Reimbursement	D	134,608	0	0	0
Subtotal - Adjustments		2,240,586	0	0	0
Total Costs After Adjustments		1,198,816	0	1,018,803	180,013
General Admin Distribution			0	0	0
Grand Total		\$1,198,816		\$1,018,803	\$180,013
				not allocated	

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B. Incoming Costs - (Default Spread Salary%)

Dept:5 Contracts & Purchasing

Department	First Incoming	Second Incoming	Contracts & Purchasing	Unallowable Activities
1 Single-Use Building	\$16,161	\$0	\$12,491	\$3,670
1 Multi-Use Building	175,371	0	135,550	39,821
Subtotal - Building Depreciation	191,532	0	148,041	43,491
3 Audit Costs	134	3	106	31
Subtotal - Annual County Audit	134	3	106	31
4 Records Retention	193	177	286	84
4 Budgeting, Finance & Analysis	2,022	428	1,894	556
4 Courier Charges	2,636	1,638	3,304	971
4 Mail Charges	3	2	4	1
Subtotal - County Administrative Office	4,855	2,245	5,488	1,612
5 Contracts & Purchasing	0	1,037	801	235
Subtotal - Contracts & Purchasing	0	1,037	801	235
6 Vehicle Maintenance & Repairs	0	476	368	108
Subtotal - Fleet Administration	0	476	368	108
7 Human Resources	0	8,429	6,515	1,914
Subtotal - Human Resources	0	8,429	6,515	1,914
8 Civil Rights Office	0	1,301	1,006	295
Subtotal - Civil Rights Office	0	1,301	1,006	295
9 Information Technology Services	0	67,485	52,161	15,324
Subtotal - Information Technology	0	67,485	52,161	15,324
10 Fac Maintenance	0	1,112,565	859,936	252,629
Subtotal - Facilities	0	1,112,565	859,936	252,629
11 Disbursements	0	678	524	154
11 Budget/Cost Plan/Gen Acctg	0	1,876	1,450	426
11 Payroll Division	0	3,138	2,425	713
11 System Division	0	2,149	1,661	488

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B. Incoming Costs - (Default Spread Salary%)

Dept:5 Contracts & Purchasing

Department	First Incoming	Second Incoming	Contracts & Purchasing	Unallowable Activities
11 Internal Audit	\$0	\$91	\$70	\$21
Subtotal - Auditor-Controller	0	7,933	6,131	1,801
12 Treasury Activities	0	429	332	97
Subtotal - Treasurer-Tax Collector	0	429	332	97
13 Legal Services	0	46,895	36,246	10,648
Subtotal - County Counsel	0	46,895	36,246	10,648
Total Incoming	196,521	1,248,797	1,117,131	328,186
C. Total Allocated		<u>\$2,644,133</u>	<u>\$2,135,934</u>	<u>\$508,199</u>
			80.78%	19.22%

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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	1	0.02%	\$207	\$0	\$207	\$0	\$207
4 County Administrative Office	41	0.73%	8,503	(134,608)	(126,105)	0	(126,105)
5 Contracts & Purchasing	5	0.09%	1,037	0	1,037	0	1,037
6 Fleet Administration	97	1.72%	20,117	0	20,117	16,725	36,842
7 Human Resources	32	0.57%	6,636	0	6,636	5,518	12,154
8 Civil Rights Office	7	0.12%	1,452	0	1,452	1,207	2,659
9 Information Technology	295	5.23%	61,179	0	61,179	50,865	112,044
10 Facilities	167	2.96%	34,634	0	34,634	28,795	63,429
11 Auditor-Controller	25	0.44%	5,185	0	5,185	4,311	9,495
12 Treasurer-Tax Collector	59	1.05%	12,236	0	12,236	10,173	22,409
13 County Counsel	23	0.41%	4,770	0	4,770	3,966	8,736
14 Risk Management	8	0.14%	1,659	0	1,659	1,379	3,038
15 Board of Supervisors	17	0.30%	3,526	0	3,526	2,931	6,457
16 Office of Emergency Services	55	0.97%	11,406	0	11,406	9,483	20,890
17 Office of Community Engagement & St	4	0.07%	830	0	830	690	1,519
18 Auxiliary Services	1	0.02%	207	0	207	172	380
19 Cannabis	5	0.09%	1,037	0	1,037	862	1,899
20 Rifle Range	3	0.05%	622	0	622	517	1,139
21 Housing & Community Dev Admin	49	0.87%	10,162	0	10,162	8,449	18,611
22 Assessor	18	0.32%	3,733	0	3,733	3,104	6,837
23 Clerk/Recorder	41	0.73%	8,503	0	8,503	7,069	15,572
24 Grand Jury	4	0.07%	830	0	830	690	1,519
25 Enterprise Risk	2	0.04%	415	0	415	345	760
27 Clerk of the Board	6	0.11%	1,244	0	1,244	1,035	2,279
28 Elections	88	1.56%	18,250	0	18,250	15,173	33,423
29 District Attorney	56	0.99%	11,614	0	11,614	9,656	21,269
30 Child Support Services	30	0.53%	6,222	0	6,222	5,173	11,394
31 Public Defender	35	0.62%	7,259	0	7,259	6,035	13,293
32 Coroner & Investigation	52	0.92%	10,784	0	10,784	8,966	19,750
33 Jail Operations & Administration	95	1.68%	19,702	0	19,702	16,380	36,082
34 Sheriff	140	2.48%	29,034	0	29,034	24,139	53,174
35 Juvenile Hall	111	1.97%	23,020	0	23,020	19,139	42,159
36 Probation	132	2.34%	27,375	0	27,375	22,760	50,135
37 Agricultural Commissioner	45	0.80%	9,332	0	9,332	7,759	17,092
38 Community Development	63	1.12%	13,065	0	13,065	10,863	23,928
39 Public Works, Facilities & Parks Admin	31	0.55%	6,429	0	6,429	5,345	11,774
41 Primary Health Care	466	8.26%	96,642	0	96,642	80,350	176,992
42 Emergency Medical Services	20	0.35%	4,148	0	4,148	3,448	7,596
43 Environmental Health	83	1.47%	17,213	0	17,213	14,311	31,524
44 Public Guardian/Administrator	13	0.23%	2,696	0	2,696	2,242	4,938
45 Children's Medical Services	20	0.35%	4,148	0	4,148	3,448	7,596
46 Public Health	200	3.54%	41,477	0	41,477	34,485	75,962

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Contracts & Purchasing Allocations

Dept:5 Contracts & Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Health Administration	98	1.74%	\$20,324	\$0	\$20,324	\$16,898	\$37,222
48 Animal Services	46	0.81%	9,540	0	9,540	7,932	17,471
49 Veteran's Affairs Office	7	0.12%	1,452	0	1,452	1,207	2,659
50 Social Services	205	3.63%	42,514	0	42,514	35,347	77,861
51 Area Agency on Aging	23	0.41%	4,770	0	4,770	3,966	8,736
52 Agricultural Cooperative Extension	2	0.04%	415	0	415	345	760
53 Parks Operations	85	1.51%	17,628	0	17,628	14,656	32,284
54 Roads & Bridges - Construction Project	133	2.36%	27,582	0	27,582	22,932	50,515
55 Roads & Bridges - Maintenance	158	2.80%	32,767	0	32,767	27,243	60,010
56 County Library	68	1.20%	14,102	0	14,102	11,725	25,827
57 IHSS PA-Administration	3	0.05%	622	0	622	517	1,139
58 Fish & Game Propagation	1	0.02%	207	0	207	172	380
59 Community Action Partnership	19	0.34%	3,940	0	3,940	3,276	7,216
60 Workforce Development Board	1	0.02%	207	0	207	172	380
61 Behavioral Health	238	4.22%	49,358	0	49,358	41,037	90,395
62 Homeland Security Grant	7	0.12%	1,452	0	1,452	1,207	2,659
64 Emergency Communications	29	0.51%	6,014	0	6,014	5,000	11,015
65 Water Resources Agency	256	4.53%	53,091	0	53,091	44,141	97,232
66 Capital Projects	126	2.23%	26,131	0	26,131	21,726	47,856
68 Natividad Medical Center	1,239	21.95%	256,952	0	256,952	213,634	470,587
69 Parks Lake & Resort Operations	19	0.34%	3,940	0	3,940	3,276	7,216
70 Laguna Seca Track	118	2.09%	24,472	0	24,472	20,346	44,818
71 General Liability Insurance (ISF)	4	0.07%	830	0	830	690	1,519
72 Workmens' Compensation (ISF)	5	0.09%	1,037	0	1,037	862	1,899
73 Benefits Programs Fund (ISF)	8	0.14%	1,659	0	1,659	1,379	3,038
75 Vehicle Replacement Planning (ISF)	26	0.46%	5,392	0	5,392	4,483	9,875
78 All Others	76	1.35%	15,761	(64,651)	(48,890)	13,104	(35,785)
Subtotal	5,645	100.00%	1,170,700	(199,259)	971,441	965,234	1,936,675
Direct Bills					199,259		199,259
Total					\$1,170,700		\$2,135,934

Basis Units: Number of Purchase Orders
 Source: -

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Allocation Summary

Dept:5 Contracts & Purchasing

Department	Contracts & Purchasing	Unallowable Activities	Total
0 Direct Billed	\$199,259	\$0	\$199,259
3 Annual County Audit	207	0	207
4 County Administrative Office	(126,105)	0	(126,105)
5 Contracts & Purchasing	1,037	0	1,037
6 Fleet Administration	36,842	0	36,842
7 Human Resources	12,154	0	12,154
8 Civil Rights Office	2,659	0	2,659
9 Information Technology	112,044	0	112,044
10 Facilities	63,429	0	63,429
11 Auditor-Controller	9,495	0	9,495
12 Treasurer-Tax Collector	22,409	0	22,409
13 County Counsel	8,736	0	8,736
14 Risk Management	3,038	0	3,038
15 Board of Supervisors	6,457	0	6,457
16 Office of Emergency Services	20,890	0	20,890
17 Office of Community Engagement & St	1,519	0	1,519
18 Auxiliary Services	380	0	380
19 Cannabis	1,899	0	1,899
20 Rifle Range	1,139	0	1,139
21 Housing & Community Dev Admin	18,611	0	18,611
22 Assessor	6,837	0	6,837
23 Clerk/Recorder	15,572	0	15,572
24 Grand Jury	1,519	0	1,519
25 Enterprise Risk	760	0	760
27 Clerk of the Board	2,279	0	2,279
28 Elections	33,423	0	33,423
29 District Attorney	21,269	0	21,269
30 Child Support Services	11,394	0	11,394
31 Public Defender	13,293	0	13,293
32 Coroner & Investigation	19,750	0	19,750
33 Jail Operations & Administration	36,082	0	36,082
34 Sheriff	53,174	0	53,174
35 Juvenile Hall	42,159	0	42,159
36 Probation	50,135	0	50,135
37 Agricultural Commissioner	17,092	0	17,092
38 Community Development	23,928	0	23,928
39 Public Works, Facilities & Parks Admin	11,774	0	11,774
41 Primary Health Care	176,992	0	176,992
42 Emergency Medical Services	7,596	0	7,596
43 Environmental Health	31,524	0	31,524
44 Public Guardian/Administrator	4,938	0	4,938

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Allocation Summary

Dept:5 Contracts & Purchasing

Department	Contracts & Purchasing	Unallowable Activities	Total
45 Children's Medical Services	\$7,596	\$0	\$7,596
46 Public Health	75,962	0	75,962
47 Health Administration	37,222	0	37,222
48 Animal Services	17,471	0	17,471
49 Veteran's Affairs Office	2,659	0	2,659
50 Social Services	77,861	0	77,861
51 Area Agency on Aging	8,736	0	8,736
52 Agricultural Cooperative Extension	760	0	760
53 Parks Operations	32,284	0	32,284
54 Roads & Bridges - Construction Project	50,515	0	50,515
55 Roads & Bridges - Maintenance	60,010	0	60,010
56 County Library	25,827	0	25,827
57 IHSS PA-Administration	1,139	0	1,139
58 Fish & Game Propagation	380	0	380
59 Community Action Partnership	7,216	0	7,216
60 Workforce Development Board	380	0	380
61 Behavioral Health	90,395	0	90,395
62 Homeland Security Grant	2,659	0	2,659
64 Emergency Communications	11,015	0	11,015
65 Water Resources Agency	97,232	0	97,232
66 Capital Projects	47,856	0	47,856
68 Natividad Medical Center	470,587	0	470,587
69 Parks Lake & Resort Operations	7,216	0	7,216
70 Laguna Seca Track	44,818	0	44,818
71 General Liability Insurance (ISF)	1,519	0	1,519
72 Workmens' Compensation (ISF)	1,899	0	1,899
73 Benefits Programs Fund (ISF)	3,038	0	3,038
75 Vehicle Replacement Planning (ISF)	9,875	0	9,875
78 All Others	(35,785)	0	(35,785)
Total	\$2,135,934	\$0	\$2,135,934

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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.

Unallowable Activities

For cost plan purposes, staff time and other costs related to COVID-19 and FEMA 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	Unallowable Activities
Personnel Costs							
Salaries	S1	1,590,346	341,521	1,163,929	52,499	0	32,397
<i>Salary % Split</i>			<i>21.47%</i>	<i>73.19%</i>	<i>3.30%</i>	<i>.00%</i>	<i>2.04%</i>
Benefits	P	993,810	222,984	693,565	36,505	27,590	13,167
Subtotal - Personnel Costs		2,584,156	564,504	1,857,494	89,004	27,590	45,564
Services & Supplies Cost							
Services & Supplies	P	3,654,758	204,777	1,978,174	1,471,101	707	0
Ins-Gen Liab (non-recoverable)	D	3,228	0	0	0	0	0
Taxes & Assessments	D	476	0	0	0	0	0
Cost Plan Charges	D	(148,476)	0	0	0	0	0
Interfund Reimbursement	D	(1,514,310)	0	0	0	0	0
Intrafund Reimbursement	D	(3,561,007)	0	0	0	0	0
Equipment	D	72,851	0	0	0	0	0
Vehicles	D	91,000	0	0	0	0	0
Misc Revenue	S	(29,319)	(6,296)	(21,458)	(968)	0	(597)
Misc Revenue	P	(323)	0	0	0	(323)	0
Subtotal - Services & Supplies		(1,431,123)	198,481	1,956,716	1,470,133	384	(597)
Department Cost Total		1,153,034	762,985	3,814,210	1,559,136	27,974	44,967
Adjustments to Cost							
Ins-Gen Liab (non-recoverable)	D	(3,228)	0	0	0	0	0
Taxes & Assessments	D	(476)	0	0	0	0	0
Cost Plan Charges	D	148,476	0	0	0	0	0
Interfund Reimbursement	D	1,514,310	0	0	0	0	0
Intrafund Reimbursement	D	3,561,007	0	0	0	0	0
Equipment	D	(72,851)	0	0	0	0	0
Vehicles	D	(91,000)	0	0	0	0	0
Subtotal - Adjustments		5,056,239	0	0	0	0	0
Total Costs After Adjustments		6,209,273	762,985	3,814,210	1,559,136	27,974	44,967
General Admin Distribution			(762,985)	711,117	32,075	0	19,794
Grand Total		\$6,209,273		\$4,525,327	\$1,591,211	\$27,974	\$64,760
						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	Unallowable Activities
2 Depreciation Expense	\$108,495	\$0	\$101,120	\$4,561	\$0	\$2,815
Subtotal - Equipment Depreciation	108,495	0	101,120	4,561	0	2,815
3 Audit Costs	778	15	740	33	0	21
Subtotal - Annual County Audit	778	15	740	33	0	21
4 Records Retention	31	29	56	3	0	2
4 Budgeting, Finance & Analysis	(259,608)	2,486	(239,642)	(10,809)	0	(6,670)
4 Courier Charges	2,636	1,638	3,984	180	0	111
4 Mail Charges	7	4	10	0	0	0
Subtotal - County Administrative Office	(256,933)	4,157	(235,593)	(10,626)	0	(6,558)
5 Contracts & Purchasing	20,117	16,725	34,337	1,549	0	956
Subtotal - Contracts & Purchasing	20,117	16,725	34,337	1,549	0	956
6 Vehicle Maintenance & Repairs	0	36,001	33,553	1,513	0	934
6 Fuel Service	0	547	510	23	0	14
Subtotal - Fleet Administration	0	36,548	34,063	1,536	0	948
7 Human Resources	0	24,232	22,585	1,019	0	629
Subtotal - Human Resources	0	24,232	22,585	1,019	0	629
8 Civil Rights Office	0	3,741	3,487	157	0	97
Subtotal - Civil Rights Office	0	3,741	3,487	157	0	97
9 Information Technology Services	0	111,405	103,831	4,683	0	2,890
Subtotal - Information Technology	0	111,405	103,831	4,683	0	2,890
10 Fac Maintenance	0	159,426	148,588	6,702	0	4,136
Subtotal - Facilities	0	159,426	148,588	6,702	0	4,136
11 Disbursements	0	27,974	26,072	1,176	0	726
11 Budget/Cost Plan/Gen Acctg	0	10,892	10,152	458	0	283
11 Payroll Division	0	9,022	8,408	379	0	234
11 System Division	0	6,180	5,760	260	0	160

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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	Unallowable Activities
11 Internal Audit	\$0	\$525	\$490	\$22	\$0	\$14
Subtotal - Auditor-Controller	0	54,592	50,881	2,295	0	1,416
12 Treasury Activities	0	17,687	16,485	744	0	459
Subtotal - Treasurer-Tax Collector	0	17,687	16,485	744	0	459
13 Legal Services	0	14,458	13,475	608	0	375
Subtotal - County Counsel	0	14,458	13,475	608	0	375
Total Incoming	(127,543)	442,987	293,999	13,261	0	8,183
C. Total Allocated		<u>\$6,524,716</u>	<u>\$4,819,326</u>	<u>\$1,604,472</u>	<u>\$27,974</u>	<u>\$72,944</u>
			73.86%	24.59%	0.43%	1.12%

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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	20,292.09	0.56%	\$24,890	\$(20,292)	\$4,597	\$0	\$4,597
5 Contracts & Purchasing	2,102.32	0.06%	2,579	(2,102)	476	0	476
6 Fleet Administration	158,898.11	4.42%	194,899	(158,898)	36,001	0	36,001
7 Human Resources	102.17	0.00%	125	(102)	23	12	36
9 Information Technology	45,502.35	1.27%	55,812	(45,502)	10,309	5,507	15,817
10 Facilities	84,276.08	2.35%	103,370	(84,276)	19,094	10,200	29,294
12 Treasurer-Tax Collector	1,014.39	0.03%	1,244	(1,014)	230	123	353
13 County Counsel	5.56	0.00%	7	(6)	1	1	2
16 Office of Emergency Services	17,648.26	0.49%	21,647	(17,648)	3,998	2,136	6,135
17 Office of Community Engagement & St	4,591.17	0.13%	5,631	(4,591)	1,040	556	1,596
19 Cannabis	481.76	0.01%	591	(482)	109	58	167
20 Rifle Range	4,636.35	0.13%	5,687	(4,636)	1,050	561	1,612
21 Housing & Community Dev Admin	15.90	0.00%	20	(16)	4	2	6
22 Assessor	3,555.47	0.10%	4,361	(3,555)	806	430	1,236
28 Elections	5,470.81	0.15%	6,710	(5,471)	1,239	662	1,902
29 District Attorney	86,038.63	2.39%	105,532	(86,039)	19,493	10,414	29,907
30 Child Support Services	11,441.08	0.32%	14,033	(11,441)	2,592	1,385	3,977
31 Public Defender	7,870.68	0.22%	9,654	(7,871)	1,783	953	2,736
33 Jail Operations & Administration	1,154,437.48	32.13%	1,415,993	(1,154,437)	261,556	139,726	401,282
35 Juvenile Hall	52,662.20	1.47%	64,594	(52,662)	11,931	6,374	18,305
36 Probation	38,122.45	1.06%	46,760	(38,122)	8,637	4,614	13,251
37 Agricultural Commissioner	163,630.05	4.55%	200,703	(163,630)	37,073	19,805	56,878
38 Community Development	57,542.82	1.60%	70,580	(57,543)	13,037	6,965	20,002
39 Public Works, Facilities & Parks Admin	2,095.07	0.06%	2,570	(2,095)	475	254	728
43 Environmental Health	51,545.68	1.43%	63,224	(51,546)	11,678	6,239	17,917
44 Public Guardian/Administrator	2,230.10	0.06%	2,735	(2,230)	505	270	775
45 Children's Medical Services	2,544.73	0.07%	3,121	(2,545)	577	308	885
46 Public Health	26,559.74	0.74%	32,577	(26,560)	6,018	3,215	9,232
47 Health Administration	16,808.10	0.47%	20,616	(16,808)	3,808	2,034	5,842
48 Animal Services	9,955.18	0.28%	12,211	(9,955)	2,256	1,205	3,460
49 Veteran's Affairs Office	2,181.66	0.06%	2,676	(2,182)	494	264	758
50 Social Services	137,616.19	3.83%	168,795	(137,616)	31,179	16,656	47,835
52 Agricultural Cooperative Extension	15,647.27	0.44%	19,192	(15,647)	3,545	1,894	5,439
53 Parks Operations	203,654.44	5.67%	249,796	(203,654)	46,141	24,649	70,790
54 Roads & Bridges - Construction Project	62,486.43	1.74%	76,644	(62,486)	14,157	7,563	21,720
55 Roads & Bridges - Maintenance	829,741.99	23.10%	1,017,733	(829,742)	187,991	100,427	288,418
56 County Library	38,708.42	1.08%	47,478	(38,708)	8,770	4,685	13,455
60 Workforce Development Board	1,609.81	0.04%	1,975	(1,610)	365	195	560
61 Behavioral Health	112,312.42	3.13%	137,759	(112,312)	25,446	13,594	39,040
64 Emergency Communications	243.94	0.01%	299	(244)	55	30	85
65 Water Resources Agency	4,398.90	0.12%	5,396	(4,399)	997	532	1,529
68 Natividad Medical Center	5,989.69	0.17%	7,347	(5,990)	1,357	725	2,082

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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
69 Parks Lake & Resort Operations	1,592.24	0.04%	\$1,953	\$(1,592)	\$361	\$193	\$553
70 Laguna Seca Track	95,177.21	2.65%	116,741	(95,177)	21,564	11,520	33,084
78 All Others	49,076.14	1.37%	60,195	(49,076)	11,119	5,940	17,059
Subtotal	3,592,513.53	100.00%	4,406,454	(3,592,514)	813,940	412,872	1,226,813
Direct Bills					3,592,514		3,592,514
Total					\$4,406,454		\$4,819,326

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	60,596.02	3.95%	\$62,609	\$(60,596)	\$2,013	\$0	\$2,013
6 Fleet Administration	16,456.93	1.07%	17,004	(16,457)	547	0	547
9 Information Technology	13,723.95	0.89%	14,180	(13,724)	456	175	631
10 Facilities	47,294.93	3.08%	48,866	(47,295)	1,572	604	2,176
12 Treasurer-Tax Collector	26.01	0.00%	27	(26)	1	0	1
16 Office of Emergency Services	2,505.01	0.16%	2,588	(2,505)	83	32	115
20 Rifle Range	344.40	0.02%	356	(344)	11	4	16
22 Assessor	1,530.88	0.10%	1,582	(1,531)	51	20	70
28 Elections	1,992.11	0.13%	2,058	(1,992)	66	25	92
29 District Attorney	53,137.92	3.46%	54,904	(53,138)	1,766	679	2,444
30 Child Support Services	2,077.28	0.14%	2,146	(2,077)	69	27	96
31 Public Defender	3,186.93	0.21%	3,293	(3,187)	106	41	147
33 Jail Operations & Administration	589,132.13	38.38%	608,708	(589,132)	19,576	7,526	27,101
35 Juvenile Hall	11,311.18	0.74%	11,687	(11,311)	376	144	520
36 Probation	12,004.88	0.78%	12,404	(12,005)	399	153	552
37 Agricultural Commissioner	89,449.19	5.83%	92,421	(89,449)	2,972	1,143	4,115
38 Community Development	23,749.77	1.55%	24,539	(23,750)	789	303	1,093
39 Public Works, Facilities & Parks Admin	2,136.30	0.14%	2,207	(2,136)	71	27	98
43 Environmental Health	31,147.70	2.03%	32,183	(31,148)	1,035	398	1,433
44 Public Guardian/Administrator	428.67	0.03%	443	(429)	14	5	20
45 Children's Medical Services	209.49	0.01%	216	(209)	7	3	10
46 Public Health	3,093.83	0.20%	3,197	(3,094)	103	40	142
47 Health Administration	3,142.52	0.20%	3,247	(3,143)	104	40	145
48 Animal Services	12,827.03	0.84%	13,253	(12,827)	426	164	590
49 Veteran's Affairs Office	554.86	0.04%	573	(555)	18	7	26
50 Social Services	48,343.44	3.15%	49,950	(48,343)	1,606	618	2,224
52 Agricultural Cooperative Extension	11,409.73	0.74%	11,789	(11,410)	379	146	525
53 Parks Operations	102,608.45	6.69%	106,018	(102,608)	3,409	1,311	4,720
54 Roads & Bridges - Construction Project	35,397.92	2.31%	36,574	(35,398)	1,176	452	1,628
55 Roads & Bridges - Maintenance	196,537.84	12.81%	203,068	(196,538)	6,531	2,511	9,041
56 County Library	9,159.66	0.60%	9,464	(9,160)	304	117	421
60 Workforce Development Board	377.95	0.02%	391	(378)	13	5	17
61 Behavioral Health	25,766.11	1.68%	26,622	(25,766)	856	329	1,185
65 Water Resources Agency	48,657.27	3.17%	50,274	(48,657)	1,617	622	2,238
68 Natividad Medical Center	27,351.87	1.78%	28,261	(27,352)	909	349	1,258
70 Laguna Seca Track	36,113.40	2.35%	37,313	(36,113)	1,200	461	1,661
78 All Others	11,066.20	0.72%	11,434	(11,066)	368	141	509

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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	1,534,849.76	100.00%	1,585,849	(1,534,850)	51,000	18,623	69,622
Direct Bills					1,534,850		1,534,850
Total					\$1,585,849		\$1,604,472

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%	\$27,974	\$0	\$27,974	\$0	\$27,974
Subtotal	100	100.00%	27,974	0	27,974	0	27,974
Direct Bills					0		0
Total					\$27,974		\$27,974

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	Unallowable Activities	Total
0 Direct Billed	\$3,592,514	\$1,534,850	\$0	\$0	\$5,127,363
4 County Administrative Office	4,597	2,013	0	0	6,611
5 Contracts & Purchasing	476	0	0	0	476
6 Fleet Administration	36,001	547	0	0	36,548
7 Human Resources	36	0	0	0	36
9 Information Technology	15,817	631	0	0	16,448
10 Facilities	29,294	2,176	0	0	31,470
12 Treasurer-Tax Collector	353	1	0	0	354
13 County Counsel	2	0	0	0	2
16 Office of Emergency Services	6,135	115	0	0	6,250
17 Office of Community Engagement & St	1,596	0	0	0	1,596
19 Cannabis	167	0	0	0	167
20 Rifle Range	1,612	16	0	0	1,627
21 Housing & Community Dev Admin	6	0	0	0	6
22 Assessor	1,236	70	0	0	1,306
28 Elections	1,902	92	0	0	1,993
29 District Attorney	29,907	2,444	0	0	32,351
30 Child Support Services	3,977	96	0	0	4,072
31 Public Defender	2,736	147	0	0	2,882
33 Jail Operations & Administration	401,282	27,101	0	0	428,383
35 Juvenile Hall	18,305	520	0	0	18,826
36 Probation	13,251	552	0	0	13,804
37 Agricultural Commissioner	56,878	4,115	0	0	60,993
38 Community Development	20,002	1,093	0	0	21,094
39 Public Works, Facilities & Parks Admin	728	98	0	0	827
43 Environmental Health	17,917	1,433	0	0	19,350
44 Public Guardian/Administrator	775	20	0	0	795
45 Children's Medical Services	885	10	0	0	894
46 Public Health	9,232	142	0	0	9,374
47 Health Administration	5,842	145	0	0	5,987
48 Animal Services	3,460	590	0	0	4,050
49 Veteran's Affairs Office	758	26	0	0	784
50 Social Services	47,835	2,224	0	0	50,059
52 Agricultural Cooperative Extension	5,439	525	0	0	5,964
53 Parks Operations	70,790	4,720	0	0	75,510
54 Roads & Bridges - Construction Project	21,720	1,628	0	0	23,349
55 Roads & Bridges - Maintenance	288,418	9,041	0	0	297,459
56 County Library	13,455	421	0	0	13,876
60 Workforce Development Board	560	17	0	0	577
61 Behavioral Health	39,040	1,185	0	0	40,225
64 Emergency Communications	85	0	0	0	85

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Allocation Summary

Dept:6 Fleet Administration

Department	Vehicle Maintenance & Repairs	Fuel Service	Superior Court-Shuttle	Unallowable Activities	Total
65 Water Resources Agency	\$1,529	\$2,238	\$0	\$0	\$3,767
68 Natividad Medical Center	2,082	1,258	0	0	3,340
69 Parks Lake & Resort Operations	553	0	0	0	553
70 Laguna Seca Track	33,084	1,661	0	0	34,745
77 Superior Court of CA - Mo Co	0	0	27,974	0	27,974
78 All Others	17,059	509	0	0	17,568
Total	\$4,819,326	\$1,604,472	\$27,974	\$0	\$6,451,773

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HUMAN RESOURCES
Explanatory Narrative

The Human Resources Department (HRD) 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 six units: Human Resources Administration, Employee & Labor Relations, Human Resources Services, HR Information Services, Learning & Organizational Development, and Employee Benefits. These six 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 insurance, 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 number of filled full-time 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), Workmens' Compensation (ISF), and Enterprise Resource Planning (ISF). The costs are based on staff's time records.

Unallowable Activities

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

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A. Department Costs

Dept:7 Human Resources

Description		Amount	General Admin	Human Resources	Direct Identified	Unallowable Activities
Personnel Costs						
Salaries	S1	3,669,131	0	3,050,438	403,313	215,380
<i>Salary % Split</i>			<i>.00%</i>	<i>83.14%</i>	<i>10.99%</i>	<i>5.87%</i>
Benefits	P	1,928,327	0	1,668,628	183,589	76,110
Subtotal - Personnel Costs		5,597,459	0	4,719,066	586,902	291,490
Services & Supplies Cost						
Service & Supplies	P	289,889	0	289,567	0	321
Ins-Gen Liab (non-recoverable)	D	4,447	0	0	0	0
Cost Plan Charges	D	(5,238,368)	0	0	0	0
Interfund Reimbursement	D	(550,607)	0	0	0	0
Misc Reveue	P	(8,913)	0	(8,913)	0	0
Subtotal - Services & Supplies		(5,503,553)	0	280,654	0	321
Department Cost Total		93,906	0	4,999,720	586,902	291,811
Adjustments to Cost						
Ins-Gen Liab (non-recoverable)	D	(4,447)	0	0	0	0
Cost Plan Charges	D	5,238,368	0	0	0	0
Interfund Reimbursement	D	550,607	0	0	0	0
Subtotal - Adjustments		5,784,528	0	0	0	0
Total Costs After Adjustments		5,878,434	0	4,999,720	586,902	291,811
General Admin Distribution			0	0	0	0
Grand Total		\$5,878,434		\$4,999,720	\$586,902	\$291,811
						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	Unallowable Activities
1 Multi-Use Building	\$22,446	\$0	\$18,661	\$2,467	\$1,318
Subtotal - Building Depreciation	22,446	0	18,661	2,467	1,318
3 Audit Costs	647	13	548	72	39
Subtotal - Annual County Audit	647	13	548	72	39
4 Records Retention	220	202	350	46	25
4 Budgeting, Finance & Analysis	9,754	2,066	9,827	1,299	694
4 Courier Charges	3,954	2,457	5,330	705	376
4 Mail Charges	117	62	148	20	10
Subtotal - County Administrative Office	14,045	4,786	15,656	2,070	1,105
5 Contracts & Purchasing	6,636	5,518	10,105	1,336	713
Subtotal - Contracts & Purchasing	6,636	5,518	10,105	1,336	713
6 Vehicle Maintenance & Repairs	23	12	30	4	2
Subtotal - Fleet Administration	23	12	30	4	2
7 Human Resources	0	38,982	32,409	4,285	2,288
Subtotal - Human Resources	0	38,982	32,409	4,285	2,288
8 Civil Rights Office	0	6,019	5,004	662	353
Subtotal - Civil Rights Office	0	6,019	5,004	662	353
9 Information Technology Services	0	307,972	256,042	33,853	18,078
Subtotal - Information Technology	0	307,972	256,042	33,853	18,078
10 Fac Maintenance	0	48,529	40,346	5,334	2,849
Subtotal - Facilities	0	48,529	40,346	5,334	2,849
11 Disbursements	0	4,034	3,354	443	237
11 Budget/Cost Plan/Gen Acctg	0	9,052	7,526	995	531
11 Payroll Division	0	14,513	12,066	1,595	852
11 System Division	0	9,941	8,265	1,093	584
11 Internal Audit	0	437	363	48	26

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B. Incoming Costs - (Default Spread Salary%)

Dept:7 Human Resources

Department	First Incoming	Second Incoming	Human Resources	Direct Identified	Unallowable Activities
Subtotal - Auditor-Controller	\$0	\$37,977	\$31,574	\$4,175	\$2,229
12 Treasury Activities	0	2,551	2,121	280	150
Subtotal - Treasurer-Tax Collector	0	2,551	2,121	280	150
13 Legal Services	0	61,219	50,897	6,729	3,594
Subtotal - County Counsel	0	61,219	50,897	6,729	3,594
Total Incoming	43,797	513,579	463,390	61,267	32,718
C. Total Allocated		\$6,435,809	\$5,463,110	\$648,169	\$324,530
			84.89%	10.07%	5.04%

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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	30.50	0.64%	\$32,134	\$0	\$32,134	\$0	\$32,134
5 Contracts & Purchasing	8.00	0.17%	8,429	0	8,429	0	8,429
6 Fleet Administration	23.00	0.48%	24,232	0	24,232	0	24,232
7 Human Resources	37.00	0.77%	38,982	0	38,982	0	38,982
8 Civil Rights Office	4.00	0.08%	4,214	0	4,214	365	4,579
9 Information Technology	104.00	2.18%	109,571	0	109,571	9,485	119,056
10 Facilities	36.00	0.75%	37,928	0	37,928	3,283	41,212
11 Auditor-Controller	39.00	0.82%	41,089	0	41,089	3,557	44,646
12 Treasurer-Tax Collector	43.00	0.90%	45,303	0	45,303	3,922	49,225
13 County Counsel	31.00	0.65%	32,661	0	32,661	2,827	35,488
14 Risk Management	10.00	0.21%	10,536	0	10,536	912	11,448
15 Board of Supervisors	18.50	0.39%	19,491	0	19,491	1,687	21,178
16 Office of Emergency Services	5.00	0.10%	5,268	0	5,268	456	5,724
17 Office of Community Engagement & St	1.00	0.02%	1,054	0	1,054	91	1,145
19 Cannabis	5.00	0.10%	5,268	0	5,268	456	5,724
20 Rifle Range	2.00	0.04%	2,107	0	2,107	182	2,290
21 Housing & Community Dev Admin	15.00	0.31%	15,804	0	15,804	1,368	17,172
22 Assessor	49.00	1.03%	51,625	0	51,625	4,469	56,094
23 Clerk/Recorder	16.00	0.33%	16,857	0	16,857	1,459	18,316
27 Clerk of the Board	3.00	0.06%	3,161	0	3,161	274	3,434
28 Elections	12.00	0.25%	12,643	0	12,643	1,094	13,737
29 District Attorney	145.00	3.03%	152,767	0	152,767	13,225	165,992
30 Child Support Services	79.00	1.65%	83,232	0	83,232	7,205	90,437
31 Public Defender	53.50	1.12%	56,366	0	56,366	4,879	61,245
32 Coroner & Investigation	25.00	0.52%	26,339	0	26,339	2,280	28,619
33 Jail Operations & Administration	244.00	5.10%	257,071	0	257,071	22,254	279,325
34 Sheriff	170.00	3.56%	179,107	0	179,107	15,505	194,611
35 Juvenile Hall	120.00	2.51%	126,428	0	126,428	10,944	137,373
36 Probation	146.00	3.05%	153,821	0	153,821	13,316	167,137
37 Agricultural Commissioner	71.00	1.49%	74,803	0	74,803	6,475	81,279
38 Community Development	66.00	1.38%	69,536	0	69,536	6,019	75,555
39 Public Works, Facilities & Parks Admin	11.00	0.23%	11,589	0	11,589	1,003	12,593
40 Stormwater Floodplain Mgmt	3.00	0.06%	3,161	0	3,161	274	3,434
41 Primary Health Care	266.20	5.57%	280,460	0	280,460	24,279	304,739
42 Emergency Medical Services	7.00	0.15%	7,375	0	7,375	638	8,013
43 Environmental Health	57.00	1.19%	60,053	0	60,053	5,199	65,252
44 Public Guardian/Administrator	11.00	0.23%	11,589	0	11,589	1,003	12,593
45 Children's Medical Services	20.80	0.44%	21,914	0	21,914	1,897	23,811
46 Public Health	107.30	2.24%	113,048	0	113,048	9,786	122,834
47 Health Administration	50.00	1.05%	52,678	0	52,678	4,560	57,239
48 Animal Services	17.50	0.37%	18,437	0	18,437	1,596	20,034
49 Veteran's Affairs Office	10.00	0.21%	10,536	0	10,536	912	11,448

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Human Resources Allocations

Dept:7 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
50 Social Services	775.00	16.21%	\$816,516	\$0	\$816,516	\$70,683	\$887,199
51 Area Agency on Aging	2.00	0.04%	2,107	0	2,107	182	2,290
52 Agricultural Cooperative Extension	3.00	0.06%	3,161	0	3,161	274	3,434
53 Parks Operations	29.00	0.61%	30,553	0	30,553	2,645	33,198
54 Roads & Bridges - Construction Project	30.00	0.63%	31,607	0	31,607	2,736	34,343
55 Roads & Bridges - Maintenance	50.00	1.05%	52,678	0	52,678	4,560	57,239
56 County Library	53.70	1.12%	56,577	0	56,577	4,898	61,474
57 IHSS PA-Administration	7.00	0.15%	7,375	0	7,375	638	8,013
59 Community Action Partnership	1.00	0.02%	1,054	0	1,054	91	1,145
60 Workforce Development Board	11.00	0.23%	11,589	0	11,589	1,003	12,593
61 Behavioral Health	376.00	7.87%	396,142	0	396,142	34,293	430,435
64 Emergency Communications	63.00	1.32%	66,375	0	66,375	5,746	72,121
65 Water Resources Agency	35.80	0.75%	37,718	0	37,718	3,265	40,983
68 Natividad Medical Center	1,166.27	24.40%	1,228,745	(27,770)	1,200,975	106,369	1,307,344
70 Laguna Seca Track	3.00	0.06%	3,161	0	3,161	274	3,434
78 All Others	2.00	0.04%	2,107	0	2,107	182	2,290
Subtotal	4,780.07	100.00%	5,036,132	(27,770)	5,008,362	426,979	5,435,340
Direct Bills					27,770		27,770
Total					\$5,036,132		\$5,463,110

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
72 Workmens' Compensation (ISF)	6,169.12	1.05%	\$6,220	\$(6,169)	\$51	\$593	\$644
73 Benefits Programs Fund (ISF)	580,425.42	98.90%	585,186	(516,667)	68,519	55,830	124,349
74 Enterprise Resource Planning (ISF)	307.84	0.05%	310	0	310	30	340
Subtotal	586,902.38	100.00%	591,717	(522,837)	68,880	56,453	125,333
Direct Bills					522,837		522,837
Total					\$591,717		\$648,169

Basis Units: Time Records
 Source: -

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Allocation Summary

Dept:7 Human Resources

Department	Human Resources	Direct Identified	Unallowable Activities	Total
0 Direct Billed	\$27,770	\$522,837	\$0	\$550,607
4 County Administrative Office	32,134	0	0	32,134
5 Contracts & Purchasing	8,429	0	0	8,429
6 Fleet Administration	24,232	0	0	24,232
7 Human Resources	38,982	0	0	38,982
8 Civil Rights Office	4,579	0	0	4,579
9 Information Technology	119,056	0	0	119,056
10 Facilities	41,212	0	0	41,212
11 Auditor-Controller	44,646	0	0	44,646
12 Treasurer-Tax Collector	49,225	0	0	49,225
13 County Counsel	35,488	0	0	35,488
14 Risk Management	11,448	0	0	11,448
15 Board of Supervisors	21,178	0	0	21,178
16 Office of Emergency Services	5,724	0	0	5,724
17 Office of Community Engagement & St	1,145	0	0	1,145
19 Cannabis	5,724	0	0	5,724
20 Rifle Range	2,290	0	0	2,290
21 Housing & Community Dev Admin	17,172	0	0	17,172
22 Assessor	56,094	0	0	56,094
23 Clerk/Recorder	18,316	0	0	18,316
27 Clerk of the Board	3,434	0	0	3,434
28 Elections	13,737	0	0	13,737
29 District Attorney	165,992	0	0	165,992
30 Child Support Services	90,437	0	0	90,437
31 Public Defender	61,245	0	0	61,245
32 Coroner & Investigation	28,619	0	0	28,619
33 Jail Operations & Administration	279,325	0	0	279,325
34 Sheriff	194,611	0	0	194,611
35 Juvenile Hall	137,373	0	0	137,373
36 Probation	167,137	0	0	167,137
37 Agricultural Commissioner	81,279	0	0	81,279
38 Community Development	75,555	0	0	75,555
39 Public Works, Facilities & Parks Admin	12,593	0	0	12,593
40 Stormwater Floodplain Mgmt	3,434	0	0	3,434
41 Primary Health Care	304,739	0	0	304,739
42 Emergency Medical Services	8,013	0	0	8,013
43 Environmental Health	65,252	0	0	65,252
44 Public Guardian/Administrator	12,593	0	0	12,593
45 Children's Medical Services	23,811	0	0	23,811
46 Public Health	122,834	0	0	122,834
47 Health Administration	57,239	0	0	57,239

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Allocation Summary

Dept:7 Human Resources

Department	Human Resources	Direct Identified	Unallowable Activities	Total
48 Animal Services	\$20,034	\$0	\$0	\$20,034
49 Veteran's Affairs Office	11,448	0	0	11,448
50 Social Services	887,199	0	0	887,199
51 Area Agency on Aging	2,290	0	0	2,290
52 Agricultural Cooperative Extension	3,434	0	0	3,434
53 Parks Operations	33,198	0	0	33,198
54 Roads & Bridges - Construction Project	34,343	0	0	34,343
55 Roads & Bridges - Maintenance	57,239	0	0	57,239
56 County Library	61,474	0	0	61,474
57 IHSS PA-Administration	8,013	0	0	8,013
59 Community Action Partnership	1,145	0	0	1,145
60 Workforce Development Board	12,593	0	0	12,593
61 Behavioral Health	430,435	0	0	430,435
64 Emergency Communications	72,121	0	0	72,121
65 Water Resources Agency	40,983	0	0	40,983
68 Natividad Medical Center	1,307,344	0	0	1,307,344
70 Laguna Seca Track	3,434	0	0	3,434
72 Workmens' Compensation (ISF)	0	644	0	644
73 Benefits Programs Fund (ISF)	0	124,349	0	124,349
74 Enterprise Resource Planning (ISF)	0	340	0	340
78 All Others	2,290	0	0	2,290
Total	\$5,463,110	\$648,169	\$0	\$6,111,280

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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	466,222	0	466,222
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	201,497	0	201,497
Subtotal - Personnel Costs		667,719	0	667,719
Services & Supplies Cost				
Services & Supplies	S	95,637	0	95,637
Ins-Gen Liab (non-recoverable)	D	825	0	0
Cost Plan Charges	D	(1,164,820)	0	0
Revenue	P	(1,356)	0	(1,356)
Subtotal - Services & Supplies		(1,069,715)	0	94,280
Department Cost Total		(401,996)	0	761,999
Adjustments to Cost				
Ins-Gen Liab (non-recoverable)	D	(825)	0	0
Cost Plan Charges	D	1,164,820	0	0
Subtotal - Adjustments		1,163,995	0	0
Total Costs After Adjustments		761,999	0	761,999
General Admin Distribution			0	0
Grand Total		\$761,999		\$761,999

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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	\$5,569	\$0	\$5,569
Subtotal - Building Depreciation	5,569	0	5,569
3 Audit Costs	100	2	102
Subtotal - Annual County Audit	100	2	102
4 Records Retention	86	79	165
4 Budgeting, Finance & Analysis	1,510	320	1,830
4 Courier Charges	2,636	1,638	4,274
4 Mail Charges	2	1	2
Subtotal - County Administrative Office	4,234	2,038	6,271
5 Contracts & Purchasing	1,452	1,207	2,659
Subtotal - Contracts & Purchasing	1,452	1,207	2,659
7 Human Resources	4,214	365	4,579
Subtotal - Human Resources	4,214	365	4,579
8 Civil Rights Office	0	651	651
Subtotal - Civil Rights Office	0	651	651
9 Information Technology Services	0	51,230	51,230
Subtotal - Information Technology	0	51,230	51,230
10 Fac Maintenance	0	60,938	60,938
Subtotal - Facilities	0	60,938	60,938
11 Disbursements	0	714	714
11 Budget/Cost Plan/Gen Acctg	0	1,401	1,401
11 Payroll Division	0	1,569	1,569
11 System Division	0	1,075	1,075
11 Internal Audit	0	68	68
Subtotal - Auditor-Controller	0	4,826	4,826
12 Treasury Activities	0	451	451

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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	\$451	\$451
13 Legal Services	0	16,838	16,838
Subtotal - County Counsel	0	16,838	16,838
Total Incoming	15,569	138,546	154,115
C. Total Allocated		\$916,114	\$916,114
			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	30.50	0.64%	\$4,961	\$0	\$4,961	\$0	\$4,961
5 Contracts & Purchasing	8.00	0.17%	1,301	0	1,301	0	1,301
6 Fleet Administration	23.00	0.48%	3,741	0	3,741	0	3,741
7 Human Resources	37.00	0.77%	6,019	0	6,019	0	6,019
8 Civil Rights Office	4.00	0.08%	651	0	651	0	651
9 Information Technology	104.00	2.18%	16,918	0	16,918	3,080	19,998
10 Facilities	36.00	0.75%	5,856	0	5,856	1,066	6,922
11 Auditor-Controller	39.00	0.82%	6,344	0	6,344	1,155	7,499
12 Treasurer-Tax Collector	43.00	0.90%	6,995	0	6,995	1,274	8,268
13 County Counsel	31.00	0.65%	5,043	0	5,043	918	5,961
14 Risk Management	10.00	0.21%	1,627	0	1,627	296	1,923
15 Board of Supervisors	18.50	0.39%	3,009	0	3,009	548	3,557
16 Office of Emergency Services	5.00	0.10%	813	0	813	148	961
17 Office of Community Engagement & St	1.00	0.02%	163	0	163	30	192
19 Cannabis	5.00	0.10%	813	0	813	148	961
20 Rifle Range	2.00	0.04%	325	0	325	59	385
21 Housing & Community Dev Admin	15.00	0.31%	2,440	0	2,440	444	2,884
22 Assessor	49.00	1.03%	7,971	0	7,971	1,451	9,422
23 Clerk/Recorder	16.00	0.33%	2,603	0	2,603	474	3,077
27 Clerk of the Board	3.00	0.06%	488	0	488	89	577
28 Elections	12.00	0.25%	1,952	0	1,952	355	2,307
29 District Attorney	145.00	3.03%	23,587	0	23,587	4,295	27,882
30 Child Support Services	79.00	1.65%	12,851	0	12,851	2,340	15,191
31 Public Defender	53.50	1.12%	8,703	0	8,703	1,585	10,287
32 Coroner & Investigation	25.00	0.52%	4,067	0	4,067	740	4,807
33 Jail Operations & Administration	244.00	5.10%	39,691	0	39,691	7,227	46,918
34 Sheriff	170.00	3.56%	27,654	0	27,654	5,035	32,689
35 Juvenile Hall	120.00	2.51%	19,520	0	19,520	3,554	23,075
36 Probation	146.00	3.05%	23,750	0	23,750	4,324	28,074
37 Agricultural Commissioner	71.00	1.49%	11,549	0	11,549	2,103	13,652
38 Community Development	66.00	1.38%	10,736	0	10,736	1,955	12,691
39 Public Works, Facilities & Parks Admin	11.00	0.23%	1,789	0	1,789	326	2,115
40 Stormwater Floodplain Mgmt	3.00	0.06%	488	0	488	89	577
41 Primary Health Care	266.20	5.57%	43,302	0	43,302	7,885	51,187
42 Emergency Medical Services	7.00	0.15%	1,139	0	1,139	207	1,346
43 Environmental Health	57.00	1.19%	9,272	0	9,272	1,688	10,960
44 Public Guardian/Administrator	11.00	0.23%	1,789	0	1,789	326	2,115
45 Children's Medical Services	20.80	0.44%	3,384	0	3,384	616	4,000
46 Public Health	107.30	2.24%	17,454	0	17,454	3,178	20,633
47 Health Administration	50.00	1.05%	8,133	0	8,133	1,481	9,614
48 Animal Services	17.50	0.37%	2,847	0	2,847	518	3,365
49 Veteran's Affairs Office	10.00	0.21%	1,627	0	1,627	296	1,923

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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
50 Social Services	775.00	16.21%	\$126,068	\$0	\$126,068	\$22,955	\$149,023
51 Area Agency on Aging	2.00	0.04%	325	0	325	59	385
52 Agricultural Cooperative Extension	3.00	0.06%	488	0	488	89	577
53 Parks Operations	29.00	0.61%	4,717	0	4,717	859	5,576
54 Roads & Bridges - Construction Project	30.00	0.63%	4,880	0	4,880	889	5,769
55 Roads & Bridges - Maintenance	50.00	1.05%	8,133	0	8,133	1,481	9,614
56 County Library	53.70	1.12%	8,735	0	8,735	1,591	10,326
57 IHSS PA-Administration	7.00	0.15%	1,139	0	1,139	207	1,346
59 Community Action Partnership	1.00	0.02%	163	0	163	30	192
60 Workforce Development Board	11.00	0.23%	1,789	0	1,789	326	2,115
61 Behavioral Health	376.00	7.87%	61,163	0	61,163	11,137	72,300
64 Emergency Communications	63.00	1.32%	10,248	0	10,248	1,866	12,114
65 Water Resources Agency	35.80	0.75%	5,824	0	5,824	1,060	6,884
68 Natividad Medical Center	1,166.27	24.40%	189,716	0	189,716	34,544	224,260
70 Laguna Seca Track	3.00	0.06%	488	0	488	89	577
78 All Others	2.00	0.04%	325	0	325	59	385
Subtotal	4,780.07	100.00%	777,568	0	777,568	138,546	916,114
Direct Bills					0		0
Total					\$777,568		\$916,114

Basis Units: Number of Employees

Source: -

Monterey County, California
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FY 2020-21 Actuals
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Allocation Summary

Dept:8 Civil Rights Office

Department	Civil Rights Office	Total
4 County Administrative Office	\$4,961	\$4,961
5 Contracts & Purchasing	1,301	1,301
6 Fleet Administration	3,741	3,741
7 Human Resources	6,019	6,019
8 Civil Rights Office	651	651
9 Information Technology	19,998	19,998
10 Facilities	6,922	6,922
11 Auditor-Controller	7,499	7,499
12 Treasurer-Tax Collector	8,268	8,268
13 County Counsel	5,961	5,961
14 Risk Management	1,923	1,923
15 Board of Supervisors	3,557	3,557
16 Office of Emergency Services	961	961
17 Office of Community Engagement & St	192	192
19 Cannabis	961	961
20 Rifle Range	385	385
21 Housing & Community Dev Admin	2,884	2,884
22 Assessor	9,422	9,422
23 Clerk/Recorder	3,077	3,077
27 Clerk of the Board	577	577
28 Elections	2,307	2,307
29 District Attorney	27,882	27,882
30 Child Support Services	15,191	15,191
31 Public Defender	10,287	10,287
32 Coroner & Investigation	4,807	4,807
33 Jail Operations & Administration	46,918	46,918
34 Sheriff	32,689	32,689
35 Juvenile Hall	23,075	23,075
36 Probation	28,074	28,074
37 Agricultural Commissioner	13,652	13,652
38 Community Development	12,691	12,691
39 Public Works, Facilities & Parks Admin	2,115	2,115
40 Stormwater Floodplain Mgmt	577	577
41 Primary Health Care	51,187	51,187
42 Emergency Medical Services	1,346	1,346
43 Environmental Health	10,960	10,960
44 Public Guardian/Administrator	2,115	2,115
45 Children's Medical Services	4,000	4,000
46 Public Health	20,633	20,633
47 Health Administration	9,614	9,614
48 Animal Services	3,365	3,365

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Allocation Summary

Dept:8 Civil Rights Office

Department	Civil Rights Office	Total
49 Veteran's Affairs Office	\$1,923	\$1,923
50 Social Services	149,023	149,023
51 Area Agency on Aging	385	385
52 Agricultural Cooperative Extension	577	577
53 Parks Operations	5,576	5,576
54 Roads & Bridges - Construction Project	5,769	5,769
55 Roads & Bridges - Maintenance	9,614	9,614
56 County Library	10,326	10,326
57 IHSS PA-Administration	1,346	1,346
59 Community Action Partnership	192	192
60 Workforce Development Board	2,115	2,115
61 Behavioral Health	72,300	72,300
64 Emergency Communications	12,114	12,114
65 Water Resources Agency	6,884	6,884
68 Natividad Medical Center	224,260	224,260
70 Laguna Seca Track	577	577
78 All Others	385	385
Total	\$916,114	\$916,114

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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.

Unallowable Activities

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

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FY 2020-21 Actuals
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A. Department Costs

Dept:9 Information Technology

Description		Amount	General Admin	Information Technology Services	Unallowable Activities
Personnel Costs					
Salaries	S1	10,961,075	0	10,887,628	73,447
<i>Salary % Split</i>			<i>.00%</i>	<i>99.33%</i>	<i>.67%</i>
Benefits	P	4,927,554	0	4,898,913	28,641
Subtotal - Personnel Costs		15,888,629	0	15,786,541	102,088
Services & Supplies Cost					
Services & Supplies	P	10,947,672	0	10,919,547	28,125
Interfund Reimbursement	D	(7,767,025)	0	0	0
Intrafund Reimbursement	D	(172,155)	0	0	0
Revenue	P	(445,399)	0	(445,399)	0
CIP	D	6,944	0	0	0
Vehicles	D	34,981	0	0	0
Cost Plan Charges	D	(22,534,863)	0	0	0
Equipment	D	1,585,824	0	0	0
Buildings & Improvements	D	(31,134)	0	0	0
Ins-Gen Liab (non-recoverable)	D	14,203	0	0	0
Subtotal - Services & Supplies		(18,360,952)	0	10,474,148	28,125
Department Cost Total		(2,472,322)	0	26,260,689	130,213
Adjustments to Cost					
Interfund Reimbursement	D	7,767,025	0	0	0
Intrafund Reimbursement	D	172,155	0	0	0
CIP	D	(6,944)	0	0	0
Vehicles	D	(34,981)	0	0	0
Cost Plan Charges	D	22,534,863	0	0	0
Equipment	D	(1,585,824)	0	0	0
Buildings & Improvements	D	31,134	0	0	0
Ins-Gen Liab (non-recoverable)	D	(14,203)	0	0	0

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A. Department Costs

Dept:9 Information Technology

Description	Amount	General Admin	Information Technology Services	Unallowable Activities
Subtotal - Adjustments	28,863,225	0	0	0
Total Costs After Adjustments	26,390,902	0	26,260,689	130,213
General Admin Distribution		0	0	0
Grand Total	<u>\$26,390,902</u>		<u>\$26,260,689</u>	<u>\$130,213</u>
			not allocated	

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

Dept:9 Information Technology

Department	First Incoming	Second Incoming	Information Technology Services	Unallowable Activities
1 Single-Use Building	\$74,157	\$0	\$73,660	\$497
Subtotal - Building Depreciation	74,157	0	73,660	497
2 Depreciation Expense	1,205,706	0	1,197,627	8,079
Subtotal - Equipment Depreciation	1,205,706	0	1,197,627	8,079
3 Audit Costs	2,816	56	2,853	19
Subtotal - Annual County Audit	2,816	56	2,853	19
4 Records Retention	1,080	991	2,057	14
4 Budgeting, Finance & Analysis	42,480	8,998	51,133	345
4 Courier Charges	5,272	3,276	8,491	57
4 Mail Charges	24	13	37	0
Subtotal - County Administrative Office	48,857	13,278	61,718	416
5 Contracts & Purchasing	61,179	50,865	111,294	751
Subtotal - Contracts & Purchasing	61,179	50,865	111,294	751
6 Vehicle Maintenance & Repairs	10,309	5,507	15,711	106
6 Fuel Service	456	175	627	4
Subtotal - Fleet Administration	10,765	5,683	16,338	110
7 Human Resources	109,571	9,485	118,259	798
Subtotal - Human Resources	109,571	9,485	118,259	798
8 Civil Rights Office	16,918	3,080	19,864	134
Subtotal - Civil Rights Office	16,918	3,080	19,864	134
10 Fac Maintenance	0	54,666	54,300	366
Subtotal - Facilities	0	54,666	54,300	366
11 Disbursements	0	17,691	17,572	119
11 Budget/Cost Plan/Gen Acctg	0	39,422	39,158	264
11 Payroll Division	0	40,793	40,520	273
11 System Division	0	27,943	27,756	187

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B. Incoming Costs - (Default Spread Salary%)

Dept:9 Information Technology

Department	First Incoming	Second Incoming	Information Technology Services	Unallowable Activities
11 Internal Audit	\$0	\$1,902	\$1,889	\$13
Subtotal - Auditor-Controller	0	127,751	126,895	856
12 Treasury Activities	0	11,186	11,111	75
Subtotal - Treasurer-Tax Collector	0	11,186	11,111	75
13 Legal Services	0	60,561	60,155	406
Subtotal - County Counsel	0	60,561	60,155	406
Total Incoming	1,529,969	336,611	1,854,072	12,507
C. Total Allocated		\$28,257,482	\$28,114,761	\$142,721
			99.49%	0.51%

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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	214,583	0.91%	\$252,551	\$(22,462)	\$230,089	\$0	\$230,089
5 Contracts & Purchasing	57,339	0.24%	67,485	0	67,485	0	67,485
6 Fleet Administration	94,656	0.40%	111,405	0	111,405	0	111,405
7 Human Resources	261,672	1.11%	307,972	0	307,972	0	307,972
8 Civil Rights Office	43,528	0.18%	51,230	0	51,230	0	51,230
10 Facilities	117,291	0.50%	138,045	0	138,045	1,710	139,755
11 Auditor-Controller	195,103	0.83%	229,625	0	229,625	2,845	232,469
12 Treasurer-Tax Collector	278,511	1.18%	327,791	0	327,791	4,061	331,852
13 County Counsel	175,749	0.74%	206,846	0	206,846	2,562	209,409
14 Risk Management	51,439	0.22%	60,541	0	60,541	750	61,291
15 Board of Supervisors	96,746	0.41%	113,864	0	113,864	1,411	115,275
16 Office of Emergency Services	284,312	1.20%	334,618	(805)	333,813	4,145	337,958
17 Office of Community Engagement & St	4,014	0.02%	4,724	(1,024)	3,700	59	3,759
21 Housing & Community Dev Admin	32,035	0.14%	37,703	0	37,703	467	38,170
22 Assessor	242,811	1.03%	285,774	0	285,774	3,540	289,314
23 Clerk/Recorder	142,000	0.60%	167,126	0	167,126	2,070	169,196
24 Grand Jury	660	0.00%	777	0	777	10	786
27 Clerk of the Board	55,793	0.24%	65,665	(33,380)	32,285	813	33,099
28 Elections	230,374	0.98%	271,137	(8,817)	262,320	3,359	265,679
29 District Attorney	682,008	2.89%	802,683	0	802,683	9,944	812,627
30 Child Support Services	428,261	1.81%	504,038	(7,030)	497,008	6,244	503,252
31 Public Defender	283,106	1.20%	333,199	0	333,199	4,128	337,327
32 Coroner & Investigation	28,922	0.12%	34,039	0	34,039	422	34,461
33 Jail Operations & Administration	498,413	2.11%	586,603	0	586,603	7,267	593,870
34 Sheriff	1,060,820	4.49%	1,248,522	(46,937)	1,201,585	15,467	1,217,052
35 Juvenile Hall	245,196	1.04%	288,581	0	288,581	3,575	292,156
36 Probation	706,661	2.99%	831,698	0	831,698	10,303	842,001
37 Agricultural Commissioner	410,943	1.74%	483,656	0	483,656	5,992	489,647
38 Community Development	331,737	1.41%	390,435	0	390,435	4,837	395,272
39 Public Works, Facilities & Parks Admin	718,723	3.04%	845,894	0	845,894	10,479	856,374
41 Primary Health Care	1,429,104	6.05%	1,681,971	0	1,681,971	20,837	1,702,807
42 Emergency Medical Services	75,963	0.32%	89,404	0	89,404	1,108	90,512
43 Environmental Health	327,315	1.39%	385,230	0	385,230	4,772	390,003
44 Public Guardian/Administrator	60,891	0.26%	71,665	0	71,665	888	72,553
45 Children's Medical Services	138,593	0.59%	163,116	0	163,116	2,021	165,136
46 Public Health	610,919	2.59%	719,016	0	719,016	8,907	727,923
47 Health Administration	325,445	1.38%	383,030	0	383,030	4,745	387,775
48 Animal Services	88,827	0.38%	104,544	0	104,544	1,295	105,839
49 Veteran's Affairs Office	58,454	0.25%	68,797	0	68,797	852	69,649
50 Social Services	4,546,083	19.26%	5,350,471	(51,699)	5,298,771	66,283	5,365,054
52 Agricultural Cooperative Extension	38,998	0.17%	45,898	0	45,898	569	46,467
53 Parks Operations	95,216	0.40%	112,064	0	112,064	1,388	113,452

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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
54 Roads & Bridges - Construction Project	278,748	1.18%	\$328,070	\$(278,748)	\$49,322	\$4,064	\$53,386
55 Roads & Bridges - Maintenance	28,903	0.12%	34,017	(28,903)	5,114	421	5,535
56 County Library	609,117	2.58%	716,895	(609,117)	107,778	8,881	116,659
60 Workforce Development Board	201,565	0.85%	237,230	(201,565)	35,665	2,939	38,604
61 Behavioral Health	2,026,586	8.59%	2,385,172	(2,026,586)	358,586	29,548	388,134
63 NGEN Operations & Maintenance	1,095,132	4.64%	1,288,906	(1,095,132)	193,773	15,967	209,740
64 Emergency Communications	480,975	2.04%	566,079	(480,975)	85,104	7,013	92,117
65 Water Resources Agency	607,433	2.57%	714,913	(607,433)	107,480	8,856	116,337
66 Capital Projects	12,558	0.05%	14,780	(12,558)	2,222	183	2,405
68 Natividad Medical Center	2,280,256	9.66%	2,683,726	(2,280,256)	403,471	33,247	436,717
69 Parks Lake & Resort Operations	19,186	0.08%	22,581	(12,036)	10,544	280	10,824
70 Laguna Seca Track	133,716	0.57%	157,376	(133,716)	23,659	1,950	25,609
78 All Others	60,521	0.26%	71,230	0	71,230	882	72,112
Subtotal	23,603,910	100.00%	27,780,406	(7,939,180)	19,841,226	334,355	20,175,581
Direct Bills					7,939,180		7,939,180
Total					\$27,780,406		\$28,114,761

Basis Units: Direct Charges for Services Provided

Source: -

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Allocation Summary

Dept:9 Information Technology

Department	Information Technology Services	Unallowable Activities	Total
0 Direct Billed	\$7,939,180	\$0	\$7,939,180
4 County Administrative Office	230,089	0	230,089
5 Contracts & Purchasing	67,485	0	67,485
6 Fleet Administration	111,405	0	111,405
7 Human Resources	307,972	0	307,972
8 Civil Rights Office	51,230	0	51,230
10 Facilities	139,755	0	139,755
11 Auditor-Controller	232,469	0	232,469
12 Treasurer-Tax Collector	331,852	0	331,852
13 County Counsel	209,409	0	209,409
14 Risk Management	61,291	0	61,291
15 Board of Supervisors	115,275	0	115,275
16 Office of Emergency Services	337,958	0	337,958
17 Office of Community Engagement & St	3,759	0	3,759
21 Housing & Community Dev Admin	38,170	0	38,170
22 Assessor	289,314	0	289,314
23 Clerk/Recorder	169,196	0	169,196
24 Grand Jury	786	0	786
27 Clerk of the Board	33,099	0	33,099
28 Elections	265,679	0	265,679
29 District Attorney	812,627	0	812,627
30 Child Support Services	503,252	0	503,252
31 Public Defender	337,327	0	337,327
32 Coroner & Investigation	34,461	0	34,461
33 Jail Operations & Administration	593,870	0	593,870
34 Sheriff	1,217,052	0	1,217,052
35 Juvenile Hall	292,156	0	292,156
36 Probation	842,001	0	842,001
37 Agricultural Commissioner	489,647	0	489,647
38 Community Development	395,272	0	395,272
39 Public Works, Facilities & Parks Admin	856,374	0	856,374
41 Primary Health Care	1,702,807	0	1,702,807
42 Emergency Medical Services	90,512	0	90,512
43 Environmental Health	390,003	0	390,003
44 Public Guardian/Administrator	72,553	0	72,553
45 Children's Medical Services	165,136	0	165,136
46 Public Health	727,923	0	727,923
47 Health Administration	387,775	0	387,775
48 Animal Services	105,839	0	105,839
49 Veteran's Affairs Office	69,649	0	69,649
50 Social Services	5,365,054	0	5,365,054

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Allocation Summary

Dept:9 Information Technology

Department	Information Technology Services	Unallowable Activities	Total
52 Agricultural Cooperative Extension	\$46,467	\$0	\$46,467
53 Parks Operations	113,452	0	113,452
54 Roads & Bridges - Construction Project	53,386	0	53,386
55 Roads & Bridges - Maintenance	5,535	0	5,535
56 County Library	116,659	0	116,659
60 Workforce Development Board	38,604	0	38,604
61 Behavioral Health	388,134	0	388,134
63 NGEN Operations & Maintenance	209,740	0	209,740
64 Emergency Communications	92,117	0	92,117
65 Water Resources Agency	116,337	0	116,337
66 Capital Projects	2,405	0	2,405
68 Natividad Medical Center	436,717	0	436,717
69 Parks Lake & Resort Operations	10,824	0	10,824
70 Laguna Seca Track	25,609	0	25,609
78 All Others	72,112	0	72,112
Total	\$28,114,761	\$0	\$28,114,761

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FACILITIES
Explanatory Narrative

Facilities operates under the direction of the Public Works, Facilities, & Parks Department. Facilities Central Services include four (4) functional areas: Facilities Maintenance & Projects, Property Management, Grounds, and Utilities. Services provided to County Departments include building maintenance and repairs, facility project management, grounds maintenance and landscaping, water, garbage, sewer, alarm, fire protection, and gas and electric.

Facilities Maintenance & Projects, Property Management, Grounds, and Utilities

Facilities Maintenance & Projects, Property Management, Grounds, and Utilities costs are allocated based on square footage. Staff record hours worked by building on weekly timesheets in WinCAMS, a Cost Accounting Management System. Services and supplies are coded by building, when applicable, using the County's Financial Enterprise Resource Planning (ERP) Advantage System. These direct charges are used as a basis for allocating indirect cost to each building.

Direct Identified

Direct identified costs are Facilities' staff time funded by the Capital Projects Fund, the Facility Master Plan Projects Fund and projects directly funded by County departments. The costs are based on staff's time records.

Unallowable Activities

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

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A. Department Costs

Dept:10 Facilities

Description		Amount	General Admin	Fac Maintenance	Direct Identified	Unallowable Activities
Personnel Costs						
Salaries	S1	2,699,291	0	2,055,642	643,649	0
<i>Salary % Split</i>			<i>.00%</i>	<i>76.15%</i>	<i>23.85%</i>	<i>.00%</i>
Benefits	P	1,521,162	0	1,521,162	0	0
Subtotal - Personnel Costs		4,220,453	0	3,576,804	643,649	0
Services & Supplies Cost						
Services & Supplies	P	8,843,845	0	8,725,260	0	118,585
Ins-Gen Liab (non-recoverable)	D	4,663	0	0	0	0
Misc Revenue	P	(45,736)	0	(44,201)	0	(1,535)
Taxes & Assessments	D	148,548	0	0	0	0
Contributions	D	0	0	0	0	0
Cost Plan Charges	D	(5,362,858)	0	0	0	0
Interfund Reimbursement	D	(699,978)	0	0	0	0
Intrafund Reimbursement	D	(97,218)	0	0	0	0
Transfer Out	D	0	0	0	0	0
Equipment	D	14,443	0	0	0	0
CIP	D	0	0	0	0	0
Subtotal - Services & Supplies		2,805,709	0	8,681,059	0	117,050
Department Cost Total		7,026,162	0	12,257,863	643,649	117,050
Adjustments to Cost						
Ins-Gen Liab (non-recoverable)	D	(4,663)	0	0	0	0
Taxes & Assessments	D	(148,548)	0	0	0	0
Contributions	D	0	0	0	0	0
Cost Plan Charges	D	5,362,858	0	0	0	0
Interfund Reimbursement	D	699,978	0	0	0	0
Intrafund Reimbursement	D	97,218	0	0	0	0
Transfer Out	D	0	0	0	0	0

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A. Department Costs

Dept:10 Facilities

Description		Amount	General Admin	Fac Maintenance	Direct Identified	Unallowable Activities
Equipment	D	(14,443)	0	0	0	0
CIP	D	0	0	0	0	0
Subtotal - Adjustments		5,992,400	0	0	0	0
Total Costs After Adjustments		13,018,562	0	12,257,863	643,649	117,050
General Admin Distribution			0	0	0	0
Grand Total		<u>\$13,018,562</u>		<u>\$12,257,863</u>	<u>\$643,649</u>	<u>\$117,050</u>
					not allocated	

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B. Incoming Costs - (Default Spread Custom%)

Dept:10 Facilities

Department	First Incoming	Second Incoming	Fac Maintenance	Direct Identified	Unallowable Activities
1 Multi-Use Building	\$1,573	\$0	\$1,573	\$0	\$0
Subtotal - Building Depreciation	1,573	0	1,573	0	0
2 Depreciation Expense	79,903	0	79,903	0	0
Subtotal - Equipment Depreciation	79,903	0	79,903	0	0
3 Audit Costs	1,372	27	1,399	0	0
Subtotal - Annual County Audit	1,372	27	1,399	0	0
4 Records Retention	620	569	1,189	0	0
4 Budgeting, Finance & Analysis	20,699	4,384	25,083	0	0
4 Courier Charges	11,766	3,276	15,042	0	0
4 Mail Charges	90	47	137	0	0
Subtotal - County Administrative Office	33,174	8,277	41,451	0	0
5 Contracts & Purchasing	34,634	28,795	63,429	0	0
Subtotal - Contracts & Purchasing	34,634	28,795	63,429	0	0
6 Vehicle Maintenance & Repairs	19,094	10,200	29,294	0	0
6 Fuel Service	1,572	604	2,176	0	0
Subtotal - Fleet Administration	20,666	10,804	31,470	0	0
7 Human Resources	37,928	3,283	41,212	0	0
Subtotal - Human Resources	37,928	3,283	41,212	0	0
8 Civil Rights Office	5,856	1,066	6,922	0	0
Subtotal - Civil Rights Office	5,856	1,066	6,922	0	0
9 Information Technology Services	138,045	1,710	139,755	0	0
Subtotal - Information Technology	138,045	1,710	139,755	0	0
10 Fac Maintenance	0	(1,221)	(1,221)	0	0
Subtotal - Facilities	0	(1,221)	(1,221)	0	0
11 Disbursements	0	24,564	24,564	0	0

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B. Incoming Costs - (Default Spread Custom%)

Dept:10 Facilities

Department	First Incoming	Second Incoming	Fac Maintenance	Direct Identified	Unallowable Activities
11 Budget/Cost Plan/Gen Acctg	\$0	\$19,209	\$19,209	\$0	\$0
11 Payroll Division	0	14,121	14,121	0	0
11 System Division	0	9,673	9,673	0	0
11 Internal Audit	0	927	927	0	0
Subtotal - Auditor-Controller	0	68,492	68,492	0	0
12 Treasury Activities	0	15,493	15,493	0	0
Subtotal - Treasurer-Tax Collector	0	15,493	15,493	0	0
13 Legal Services	0	2,155	2,155	0	0
Subtotal - County Counsel	0	2,155	2,155	0	0
Total Incoming	353,151	138,882	492,033	0	0
C. Total Allocated		\$13,510,595	\$12,749,896	\$643,649	\$117,050
			94.37%	4.76%	0.87%

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Fac Maintenance Allocations

Dept:10 Facilities

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Administrative Office	394,724	3.74%	\$471,356	\$0	\$471,356	\$0	\$471,356
5 Contracts & Purchasing	931,687	8.82%	1,112,565	0	1,112,565	0	1,112,565
6 Fleet Administration	134,577	1.27%	160,704	(1,278)	159,426	0	159,426
7 Human Resources	40,639	0.38%	48,529	0	48,529	0	48,529
8 Civil Rights Office	51,031	0.48%	60,938	0	60,938	0	60,938
9 Information Technology	110,201	1.04%	131,595	(76,930)	54,666	0	54,666
10 Facilities	253,138	2.40%	302,282	(303,504)	(1,221)	0	(1,221)
11 Auditor-Controller	187,102	1.77%	223,426	0	223,426	3,006	226,432
12 Treasurer-Tax Collector	219,492	2.08%	262,104	0	262,104	3,526	265,630
13 County Counsel	187,102	1.77%	223,426	0	223,426	3,006	226,432
15 Board of Supervisors	194,381	1.84%	232,118	(6,654)	225,464	3,123	228,587
16 Office of Emergency Services	39,463	0.37%	47,124	0	47,124	634	47,758
21 Housing & Community Dev Admin	341,845	3.24%	408,211	(2,121)	406,090	5,492	411,581
22 Assessor	136,403	1.29%	162,884	0	162,884	2,191	165,076
23 Clerk/Recorder	136,403	1.29%	162,884	0	162,884	2,191	165,076
24 Grand Jury	18,704	0.18%	22,335	0	22,335	300	22,636
27 Clerk of the Board	23,136	0.22%	27,628	0	27,628	372	27,999
28 Elections	356,909	3.38%	426,199	(4,711)	421,488	5,734	427,222
29 District Attorney	286,131	2.71%	341,680	0	341,680	4,597	346,277
30 Child Support Services	34	0.00%	41	0	41	1	41
31 Public Defender	533,139	5.05%	636,643	0	636,643	8,565	645,208
32 Coroner & Investigation	7,594	0.07%	9,068	0	9,068	122	9,190
33 Jail Operations & Administration	1,314,427	12.45%	1,569,610	(4,969)	1,564,641	21,117	1,585,758
34 Sheriff	515,461	4.88%	615,533	0	615,533	8,281	623,814
35 Juvenile Hall	26,298	0.25%	31,403	0	31,403	422	31,826
36 Probation	370,081	3.50%	441,928	0	441,928	5,946	447,874
37 Agricultural Commissioner	51,201	0.48%	61,141	0	61,141	823	61,964
39 Public Works, Facilities & Parks Admin	829,480	7.85%	990,515	0	990,515	13,326	1,003,841
41 Primary Health Care	106,110	1.00%	126,710	0	126,710	1,705	128,415
42 Emergency Medical Services	45,348	0.43%	54,152	0	54,152	729	54,880
43 Environmental Health	49,483	0.47%	59,090	0	59,090	795	59,885
44 Public Guardian/Administrator	65,479	0.62%	78,191	0	78,191	1,052	79,243
45 Children's Medical Services	99,320	0.94%	118,602	0	118,602	1,596	120,198
46 Public Health	36,212	0.34%	43,242	(556)	42,687	582	43,268
47 Health Administration	36,361	0.34%	43,420	0	43,420	584	44,004
48 Animal Services	38,534	0.36%	46,015	0	46,015	619	46,634
50 Social Services	458,625	4.34%	547,662	0	547,662	7,368	555,030
52 Agricultural Cooperative Extension	2,918	0.03%	3,485	0	3,485	47	3,531
53 Parks Operations	422,727	4.00%	504,795	0	504,795	6,791	511,586
55 Roads & Bridges - Maintenance	8,806	0.08%	10,516	(10,470)	45	141	187
56 County Library	181,642	1.72%	216,906	(4,663)	212,243	2,918	215,161
61 Behavioral Health	115,511	1.09%	137,936	(38,062)	99,874	1,856	101,730

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Fac Maintenance Allocations

Dept:10 Facilities

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
64 Emergency Communications	24,994	0.24%	\$29,846	\$0	\$29,846	\$402	\$30,248
65 Water Resources Agency	246,688	2.34%	294,580	0	294,580	3,963	298,543
69 Parks Lake & Resort Operations	3,695	0.03%	4,412	(2,237)	2,176	59	2,235
70 Laguna Seca Track	32,919	0.31%	39,310	0	39,310	529	39,839
77 Superior Court of CA - Mo Co	572,756	5.42%	683,951	(791,218)	(107,267)	9,202	(98,066)
78 All Others	88,446	0.84%	105,617	(897)	104,720	1,421	106,140
79 All Others (Not Occupied)	233,394	2.21%	278,705	0	278,705	3,750	282,455
Subtotal	10,560,751	100.00%	12,611,014	(1,248,269)	11,362,745	138,882	11,501,627
Direct Bills					1,248,269		1,248,269
Total					\$12,611,014		\$12,749,896

Basis Units: Labor Cost - time records
 Source: -

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Direct Identified Allocations

Dept:10 Facilities

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
54 Roads & Bridges - Construction Project	15,398.20	2.39%	\$15,398	\$(15,398)	\$0	\$0	\$0
62 Homeland Security Grant	13,235.71	2.06%	13,236	(13,236)	0	0	0
66 Capital Projects	193,775.56	30.11%	193,776	(193,776)	0	0	0
67 Facilities Master Plan Projects	421,239.11	65.45%	421,239	(421,239)	0	0	0
Subtotal	643,648.58	100.00%	643,649	(643,649)	0	0	0
Direct Bills					643,649		643,649
Total					\$643,649		\$643,649

Basis Units: Direct Cost by Staff Time Records
 Source:

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Allocation Summary

Dept:10 Facilities

Department	Fac Maintenance	Direct Identified	Unallowable Activities	Total
0 Direct Billed	\$1,248,269	\$643,649	\$0	\$1,891,918
4 County Administrative Office	471,356	0	0	471,356
5 Contracts & Purchasing	1,112,565	0	0	1,112,565
6 Fleet Administration	159,426	0	0	159,426
7 Human Resources	48,529	0	0	48,529
8 Civil Rights Office	60,938	0	0	60,938
9 Information Technology	54,666	0	0	54,666
10 Facilities	(1,221)	0	0	(1,221)
11 Auditor-Controller	226,432	0	0	226,432
12 Treasurer-Tax Collector	265,630	0	0	265,630
13 County Counsel	226,432	0	0	226,432
15 Board of Supervisors	228,587	0	0	228,587
16 Office of Emergency Services	47,758	0	0	47,758
21 Housing & Community Dev Admin	411,581	0	0	411,581
22 Assessor	165,076	0	0	165,076
23 Clerk/Recorder	165,076	0	0	165,076
24 Grand Jury	22,636	0	0	22,636
27 Clerk of the Board	27,999	0	0	27,999
28 Elections	427,222	0	0	427,222
29 District Attorney	346,277	0	0	346,277
30 Child Support Services	41	0	0	41
31 Public Defender	645,208	0	0	645,208
32 Coroner & Investigation	9,190	0	0	9,190
33 Jail Operations & Administration	1,585,758	0	0	1,585,758
34 Sheriff	623,814	0	0	623,814
35 Juvenile Hall	31,826	0	0	31,826
36 Probation	447,874	0	0	447,874
37 Agricultural Commissioner	61,964	0	0	61,964
39 Public Works, Facilities & Parks Admin	1,003,841	0	0	1,003,841
41 Primary Health Care	128,415	0	0	128,415
42 Emergency Medical Services	54,880	0	0	54,880
43 Environmental Health	59,885	0	0	59,885
44 Public Guardian/Administrator	79,243	0	0	79,243
45 Children's Medical Services	120,198	0	0	120,198
46 Public Health	43,268	0	0	43,268
47 Health Administration	44,004	0	0	44,004
48 Animal Services	46,634	0	0	46,634
50 Social Services	555,030	0	0	555,030
52 Agricultural Cooperative Extension	3,531	0	0	3,531
53 Parks Operations	511,586	0	0	511,586
54 Roads & Bridges - Construction Project	0	0	0	0

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Allocation Summary

Dept:10 Facilities

Department	Fac Maintenance	Direct Identified	Unallowable Activities	Total
55 Roads & Bridges - Maintenance	\$187	\$0	\$0	\$187
56 County Library	215,161	0	0	215,161
61 Behavioral Health	101,730	0	0	101,730
62 Homeland Security Grant	0	0	0	0
64 Emergency Communications	30,248	0	0	30,248
65 Water Resources Agency	298,543	0	0	298,543
66 Capital Projects	0	0	0	0
67 Facilities Master Plan Projects	0	0	0	0
69 Parks Lake & Resort Operations	2,235	0	0	2,235
70 Laguna Seca Track	39,839	0	0	39,839
77 Superior Court of CA - Mo Co	(98,066)	0	0	(98,066)
78 All Others	106,140	0	0	106,140
79 All Others (Not Occupied)	282,455	0	0	282,455
Total	\$12,749,896	\$643,649	\$0	\$13,393,545

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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).

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AUDITOR-CONTROLLER
Explanatory Narrative
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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

The Internal Audit division performs both compliance and financial audits for County departments at the behest of the County Board of Supervisors, the State, or the departments themselves. Internal Audit costs having countywide benefits are allocated based on the budgeted expenditures of each user department.

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AUDITOR-CONTROLLER
Explanatory Narrative
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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.

Unallowable Activities

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

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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	Unallowable Activities
Personnel Costs										
Salaries	S1	3,931,480	577,284	464,598	897,063	927,000	641,282	41,458	334,917	47,878
<i>Salary % Split</i>			<i>14.68%</i>	<i>11.82%</i>	<i>22.82%</i>	<i>23.58%</i>	<i>16.31%</i>	<i>1.05%</i>	<i>8.52%</i>	<i>1.22%</i>
Benefits	P	1,954,168	239,079	293,205	441,329	475,741	305,433	18,051	162,790	18,540
Subtotal - Personnel Costs		5,885,648	816,363	757,803	1,338,392	1,402,741	946,715	59,509	497,707	66,418
Services & Supplies Cost										
Services & Supplies	P	541,229	287,665	49,668	143,279	0	10,954	7,664	40,500	1,499
Ins-Gen Liab (non-recoverable)	D	6,744	0	0	0	0	0	0	0	0
Revenue	P	(614,595)	(22,251)	0	(108,238)	0	0	0	(484,106)	0
Cost Plan Charges	D	(6,032,360)	0	0	0	0	0	0	0	0
Equipment	D	2,979	0	0	0	0	0	0	0	0
Intrafund Reimbursement	D	0	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		(6,096,003)	265,414	49,668	35,041	0	10,954	7,664	(443,606)	1,499
Department Cost Total		(210,355)	1,081,777	807,471	1,373,433	1,402,741	957,669	67,173	54,101	67,917
Adjustments to Cost										
Ins-Gen Liab (non-recoverable)	D	(6,744)	0	0	0	0	0	0	0	0
Cost Plan Charges	D	6,032,360	0	0	0	0	0	0	0	0
Equipment	D	(2,979)	0	0	0	0	0	0	0	0
Intrafund Reimbursement	D	0	0	0	0	0	0	0	0	0
Subtotal - Adjustments		6,022,637	0	0	0	0	0	0	0	0
Total Costs After Adjustments		5,812,282	1,081,777	807,471	1,373,433	1,402,741	957,669	67,173	54,101	67,917
General Admin Distribution			(1,081,777)	149,840	289,316	298,971	206,823	13,371	108,015	15,441
Grand Total		\$5,812,282		\$957,311	\$1,662,748	\$1,701,712	\$1,164,492	\$80,544	\$162,117	\$83,358
								not allocated	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	Unallowable Activities
1 Multi-Use Building	\$101,006	\$0	\$13,991	\$27,014	\$27,915	\$19,311	\$1,248	\$10,085	\$1,442
Subtotal - Building Depreciation	101,006	0	13,991	27,014	27,915	19,311	1,248	10,085	1,442
3 Audit Costs	761	15	107	208	214	148	10	77	11
Subtotal - Annual County Audit	761	15	107	208	214	148	10	77	11
4 Records Retention	1,298	1,191	345	666	688	476	31	249	36
4 Budgeting, Finance & Analysis	11,478	2,431	1,927	3,720	3,844	2,659	172	1,389	199
4 Courier Charges	2,636	1,638	592	1,143	1,181	817	53	427	61
4 Mail Charges	3,917	2,067	829	1,600	1,654	1,144	74	598	85
Subtotal - County Administrative Office	19,330	7,327	3,692	7,129	7,367	5,097	329	2,662	381
5 Contracts & Purchasing	5,185	4,311	1,315	2,539	2,624	1,815	117	948	136
Subtotal - Contracts & Purchasing	5,185	4,311	1,315	2,539	2,624	1,815	117	948	136
7 Human Resources	41,089	3,557	6,184	11,940	12,339	8,536	552	4,458	637
Subtotal - Human Resources	41,089	3,557	6,184	11,940	12,339	8,536	552	4,458	637
8 Civil Rights Office	6,344	1,155	1,039	2,006	2,073	1,434	93	749	107
Subtotal - Civil Rights Office	6,344	1,155	1,039	2,006	2,073	1,434	93	749	107
9 Information Technology Services	229,625	2,845	32,200	62,173	64,248	44,445	2,873	23,212	3,318
Subtotal - Information Technology	229,625	2,845	32,200	62,173	64,248	44,445	2,873	23,212	3,318
10 Fac Maintenance	223,426	3,006	31,364	60,558	62,579	43,291	2,799	22,609	3,232
Subtotal - Facilities	223,426	3,006	31,364	60,558	62,579	43,291	2,799	22,609	3,232
11 Disbursements	0	81,600	11,303	21,823	22,552	15,601	1,009	8,148	1,165
11 Budget/Cost Plan/Gen Acctg	0	10,652	1,475	2,849	2,944	2,037	132	1,064	152
11 Payroll Division	0	15,297	2,119	4,091	4,228	2,925	189	1,527	218
11 System Division	0	10,479	1,451	2,802	2,896	2,003	130	1,046	150
11 Internal Audit	0	514	71	137	142	98	6	51	7
Subtotal - Auditor-Controller	0	118,542	16,420	31,703	32,761	22,664	1,465	11,836	1,692
12 Treasury Activities	0	51,595	7,147	13,799	14,259	9,864	638	5,152	736

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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	Unallowable Activities
Subtotal - Treasurer-Tax Collector	\$0	\$51,595	\$7,147	\$13,799	\$14,259	\$9,864	\$638	\$5,152	\$736
13 Legal Services	0	26,806	3,713	7,169	7,408	5,125	331	2,677	383
Subtotal - County Counsel	0	26,806	3,713	7,169	7,408	5,125	331	2,677	383
Total Incoming	626,765	219,158	117,171	226,238	233,788	161,730	10,456	84,466	12,075
C. Total Allocated		\$6,658,206	\$1,074,482	\$1,888,986	\$1,935,500	\$1,326,222	\$91,000	\$246,582	\$95,433
			16.14%	28.37%	29.07%	19.92%	1.37%	3.70%	1.43%

Monterey County, California
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FY 2020-21 Actuals
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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	9	0.02%	\$161	\$0	\$161	\$0	\$161
4 County Administrative Office	376	0.64%	6,712	0	6,712	0	6,712
5 Contracts & Purchasing	38	0.06%	678	0	678	0	678
6 Fleet Administration	1,567	2.68%	27,974	0	27,974	0	27,974
7 Human Resources	226	0.39%	4,034	0	4,034	0	4,034
8 Civil Rights Office	40	0.07%	714	0	714	0	714
9 Information Technology	991	1.69%	17,691	0	17,691	0	17,691
10 Facilities	1,376	2.35%	24,564	0	24,564	0	24,564
11 Auditor-Controller	4,571	7.82%	81,600	0	81,600	0	81,600
12 Treasurer-Tax Collector	2,012	3.44%	35,918	0	35,918	1,239	37,157
13 County Counsel	213	0.36%	3,802	0	3,802	131	3,934
14 Risk Management	48	0.08%	857	0	857	30	886
15 Board of Supervisors	213	0.36%	3,802	0	3,802	131	3,934
16 Office of Emergency Services	379	0.65%	6,766	0	6,766	233	6,999
17 Office of Community Engagement & St	46	0.08%	821	0	821	28	850
18 Auxiliary Services	1	0.00%	18	0	18	1	18
19 Cannabis	48	0.08%	857	0	857	30	886
20 Rifle Range	30	0.05%	536	0	536	18	554
21 Housing & Community Dev Admin	199	0.34%	3,552	0	3,552	123	3,675
22 Assessor	129	0.22%	2,303	0	2,303	79	2,382
23 Clerk/Recorder	175	0.30%	3,124	0	3,124	108	3,232
24 Grand Jury	272	0.47%	4,856	0	4,856	167	5,023
25 Enterprise Risk	17	0.03%	303	0	303	10	314
27 Clerk of the Board	42	0.07%	750	0	750	26	776
28 Elections	385	0.66%	6,873	0	6,873	237	7,110
29 District Attorney	615	1.05%	10,979	0	10,979	379	11,357
30 Child Support Services	303	0.52%	5,409	0	5,409	187	5,596
31 Public Defender	931	1.59%	16,620	0	16,620	573	17,193
32 Coroner & Investigation	306	0.52%	5,463	0	5,463	188	5,651
33 Jail Operations & Administration	586	1.00%	10,461	0	10,461	361	10,822
34 Sheriff	945	1.62%	16,870	0	16,870	582	17,452
35 Juvenile Hall	1,098	1.88%	19,601	0	19,601	676	20,277
36 Probation	4,025	6.88%	71,853	0	71,853	2,479	74,332
37 Agricultural Commissioner	450	0.77%	8,033	0	8,033	277	8,310
38 Community Development	490	0.84%	8,747	0	8,747	302	9,049
39 Public Works, Facilities & Parks Admin	164	0.28%	2,928	0	2,928	101	3,029
41 Primary Health Care	2,661	4.55%	47,503	0	47,503	1,639	49,142
42 Emergency Medical Services	182	0.31%	3,249	0	3,249	112	3,361
43 Environmental Health	683	1.17%	12,193	0	12,193	421	12,613
44 Public Guardian/Administrator	8,677	14.84%	154,899	0	154,899	5,343	160,242
45 Children's Medical Services	77	0.13%	1,375	0	1,375	47	1,422
46 Public Health	1,132	1.94%	20,208	0	20,208	697	20,905

Monterey County, California
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FY 2020-21 Actuals
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Disbursements Allocations

Dept:11 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Health Administration	417	0.71%	\$7,444	\$0	\$7,444	\$257	\$7,701
48 Animal Services	399	0.68%	7,123	0	7,123	246	7,369
49 Veteran's Affairs Office	85	0.15%	1,517	0	1,517	52	1,570
50 Social Services	1,925	3.29%	34,364	0	34,364	1,185	35,550
51 Area Agency on Aging	119	0.20%	2,124	0	2,124	73	2,198
52 Agricultural Cooperative Extension	12	0.02%	214	0	214	7	222
53 Parks Operations	611	1.04%	10,907	0	10,907	376	11,284
54 Roads & Bridges - Construction Project	374	0.64%	6,677	0	6,677	230	6,907
55 Roads & Bridges - Maintenance	1,311	2.24%	23,404	0	23,404	807	24,211
56 County Library	752	1.29%	13,424	0	13,424	463	13,888
57 IHSS PA-Administration	22	0.04%	393	0	393	14	406
58 Fish & Game Propagation	4	0.01%	71	0	71	2	74
59 Community Action Partnership	77	0.13%	1,375	0	1,375	47	1,422
61 Behavioral Health	1,767	3.02%	31,544	0	31,544	1,088	32,632
62 Homeland Security Grant	22	0.04%	393	0	393	14	406
64 Emergency Communications	241	0.41%	4,302	0	4,302	148	4,451
65 Water Resources Agency	1,371	2.34%	24,475	0	24,475	844	25,319
66 Capital Projects	384	0.66%	6,855	0	6,855	236	7,092
68 Natividad Medical Center	9,937	16.99%	177,392	0	177,392	6,119	183,511
69 Parks Lake & Resort Operations	190	0.32%	3,392	0	3,392	117	3,509
70 Laguna Seca Track	736	1.26%	13,139	0	13,139	453	13,592
71 General Liability Insurance (ISF)	80	0.14%	1,428	0	1,428	49	1,477
72 Workmens' Compensation (ISF)	110	0.19%	1,964	0	1,964	68	2,031
73 Benefits Programs Fund (ISF)	175	0.30%	3,124	0	3,124	108	3,232
75 Vehicle Replacement Planning (ISF)	19	0.03%	339	0	339	12	351
78 All Others	621	1.06%	11,086	0	11,086	382	11,468
Subtotal	58,489	100.00%	1,044,126	0	1,044,126	30,356	1,074,482
Direct Bills					0		0
Total					\$1,044,126		\$1,074,482

Basis Units: Warrant Count
 Source: -

Monterey County, California
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FY 2020-21 Actuals
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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	423,290	0.04%	\$643	\$0	\$643	\$0	\$643
4 County Administrative Office	6,564,720	0.54%	9,970	0	9,970	0	9,970
5 Contracts & Purchasing	1,235,548	0.10%	1,876	0	1,876	0	1,876
6 Fleet Administration	7,172,216	0.60%	10,892	0	10,892	0	10,892
7 Human Resources	5,960,635	0.49%	9,052	0	9,052	0	9,052
8 Civil Rights Office	922,572	0.08%	1,401	0	1,401	0	1,401
9 Information Technology	25,958,403	2.15%	39,422	0	39,422	0	39,422
10 Facilities	12,648,344	1.05%	19,209	0	19,209	0	19,209
11 Auditor-Controller	7,014,085	0.58%	10,652	0	10,652	0	10,652
12 Treasurer-Tax Collector	9,544,693	0.79%	14,495	0	14,495	492	14,987
13 County Counsel	7,460,610	0.62%	11,330	0	11,330	384	11,715
14 Risk Management	2,274,989	0.19%	3,455	0	3,455	117	3,572
15 Board of Supervisors	3,500,244	0.29%	5,316	0	5,316	180	5,496
16 Office of Emergency Services	984,624	0.08%	1,495	0	1,495	51	1,546
17 Office of Community Engagement & St	206,811	0.02%	314	0	314	11	325
18 Auxiliary Services	26,169	0.00%	40	0	40	1	41
19 Cannabis	1,114,101	0.09%	1,692	0	1,692	57	1,749
20 Rifle Range	191,345	0.02%	291	0	291	10	300
21 Housing & Community Dev Admin	9,187,324	0.76%	13,953	0	13,953	473	14,426
22 Assessor	6,478,969	0.54%	9,839	0	9,839	334	10,173
23 Clerk/Recorder	2,426,516	0.20%	3,685	0	3,685	125	3,810
24 Grand Jury	168,566	0.01%	256	0	256	9	265
25 Enterprise Risk	213,280	0.02%	324	0	324	11	335
27 Clerk of the Board	780,958	0.06%	1,186	0	1,186	40	1,226
28 Elections	6,321,156	0.52%	9,600	0	9,600	326	9,926
29 District Attorney	29,162,625	2.42%	44,288	0	44,288	1,503	45,791
30 Child Support Services	10,539,426	0.87%	16,006	0	16,006	543	16,549
31 Public Defender	14,133,395	1.17%	21,464	0	21,464	728	22,192
32 Coroner & Investigation	8,052,982	0.67%	12,230	0	12,230	415	12,645
33 Jail Operations & Administration	67,743,314	5.62%	102,880	0	102,880	3,491	106,371
34 Sheriff	41,977,982	3.48%	63,751	0	63,751	2,163	65,914
35 Juvenile Hall	22,639,726	1.88%	34,382	0	34,382	1,167	35,549
36 Probation	28,683,852	2.38%	43,561	0	43,561	1,478	45,040
37 Agricultural Commissioner	10,790,100	0.90%	16,387	0	16,387	556	16,943
38 Community Development	13,139,934	1.09%	19,955	0	19,955	677	20,632
39 Public Works, Facilities & Parks Admin	4,903,907	0.41%	7,447	0	7,447	253	7,700
41 Primary Health Care	52,612,068	4.37%	79,900	0	79,900	2,711	82,612
42 Emergency Medical Services	4,307,076	0.36%	6,541	0	6,541	222	6,763
43 Environmental Health	14,454,440	1.20%	21,952	0	21,952	745	22,696
44 Public Guardian/Administrator	1,783,891	0.15%	2,709	0	2,709	92	2,801
45 Children's Medical Services	4,275,215	0.35%	6,493	0	6,493	220	6,713
46 Public Health	26,561,457	2.20%	40,338	0	40,338	1,369	41,707

Monterey County, California
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FY 2020-21 Actuals
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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 Health Administration	9,502,222	0.79%	\$14,431	\$0	\$14,431	\$490	\$14,920
48 Animal Services	2,859,322	0.24%	4,342	0	4,342	147	4,490
49 Veteran's Affairs Office	2,163,545	0.18%	3,286	0	3,286	111	3,397
50 Social Services	136,703,530	11.34%	207,608	0	207,608	7,045	214,653
51 Area Agency on Aging	3,494,697	0.29%	5,307	0	5,307	180	5,487
52 Agricultural Cooperative Extension	437,489	0.04%	664	0	664	23	687
53 Parks Operations	5,121,795	0.42%	7,778	0	7,778	264	8,042
54 Roads & Bridges - Construction Project	11,601,407	0.96%	17,619	0	17,619	598	18,217
55 Roads & Bridges - Maintenance	15,473,163	1.28%	23,499	0	23,499	797	24,296
56 County Library	9,292,755	0.77%	14,113	0	14,113	479	14,592
57 IHSS PA-Administration	1,127,306	0.09%	1,712	0	1,712	58	1,770
58 Fish & Game Propagation	36,475	0.00%	55	0	55	2	57
59 Community Action Partnership	959,739	0.08%	1,458	0	1,458	49	1,507
60 Workforce Development Board	4,549,609	0.38%	6,909	0	6,909	234	7,144
61 Behavioral Health	131,648,841	10.92%	199,931	0	199,931	6,784	206,716
62 Homeland Security Grant	670,158	0.06%	1,018	0	1,018	35	1,052
63 NGEN Operations & Maintenance	1,352,110	0.11%	2,053	0	2,053	70	2,123
64 Emergency Communications	11,562,544	0.96%	17,560	0	17,560	596	18,156
65 Water Resources Agency	28,153,878	2.34%	42,756	0	42,756	1,451	44,207
66 Capital Projects	359,081	0.03%	545	0	545	19	564
68 Natividad Medical Center	300,096,117	24.90%	455,747	0	455,747	15,465	471,212
69 Parks Lake & Resort Operations	3,502,861	0.29%	5,320	0	5,320	181	5,500
70 Laguna Seca Track	21,016,438	1.74%	31,917	0	31,917	1,083	33,000
71 General Liability Insurance (ISF)	8,511,203	0.71%	12,926	0	12,926	439	13,364
72 Workmens' Compensation (ISF)	5,775,328	0.48%	8,771	0	8,771	298	9,068
73 Benefits Programs Fund (ISF)	7,337,636	0.61%	11,143	0	11,143	378	11,522
78 All Others	7,396,915	0.61%	11,233	0	11,233	381	11,615
Subtotal	1,205,247,722	100.00%	1,830,374	0	1,830,374	58,613	1,888,986
Direct Bills					0		0
Total					\$1,830,374		\$1,888,986

Basis Units: Adjusted Budgeted Expenditures
 Source: -

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2022-2023

FY 2020-21 Actuals
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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	30.50	0.64%	\$11,963	\$0	\$11,963	\$0	\$11,963
5 Contracts & Purchasing	8.00	0.17%	3,138	0	3,138	0	3,138
6 Fleet Administration	23.00	0.48%	9,022	0	9,022	0	9,022
7 Human Resources	37.00	0.77%	14,513	0	14,513	0	14,513
8 Civil Rights Office	4.00	0.08%	1,569	0	1,569	0	1,569
9 Information Technology	104.00	2.18%	40,793	0	40,793	0	40,793
10 Facilities	36.00	0.75%	14,121	0	14,121	0	14,121
11 Auditor-Controller	39.00	0.82%	15,297	0	15,297	0	15,297
12 Treasurer-Tax Collector	43.00	0.90%	16,866	0	16,866	579	17,445
13 County Counsel	31.00	0.65%	12,159	0	12,159	417	12,577
14 Risk Management	10.00	0.21%	3,922	0	3,922	135	4,057
15 Board of Supervisors	18.50	0.39%	7,256	0	7,256	249	7,506
16 Office of Emergency Services	5.00	0.10%	1,961	0	1,961	67	2,029
17 Office of Community Engagement & St	1.00	0.02%	392	0	392	13	406
19 Cannabis	5.00	0.10%	1,961	0	1,961	67	2,029
20 Rifle Range	2.00	0.04%	784	0	784	27	811
21 Housing & Community Dev Admin	15.00	0.31%	5,884	0	5,884	202	6,086
22 Assessor	49.00	1.03%	19,220	0	19,220	660	19,879
23 Clerk/Recorder	16.00	0.33%	6,276	0	6,276	215	6,491
27 Clerk of the Board	3.00	0.06%	1,177	0	1,177	40	1,217
28 Elections	12.00	0.25%	4,707	0	4,707	162	4,868
29 District Attorney	145.00	3.03%	56,875	0	56,875	1,952	58,827
30 Child Support Services	79.00	1.65%	30,987	0	30,987	1,064	32,051
31 Public Defender	53.50	1.12%	20,985	0	20,985	720	21,705
32 Coroner & Investigation	25.00	0.52%	9,806	0	9,806	337	10,143
33 Jail Operations & Administration	244.00	5.10%	95,706	0	95,706	3,285	98,992
34 Sheriff	170.00	3.56%	66,681	0	66,681	2,289	68,970
35 Juvenile Hall	120.00	2.51%	47,069	0	47,069	1,616	48,684
36 Probation	146.00	3.05%	57,267	0	57,267	1,966	59,233
37 Agricultural Commissioner	71.00	1.49%	27,849	0	27,849	956	28,805
38 Community Development	66.00	1.38%	25,888	0	25,888	889	26,776
39 Public Works, Facilities & Parks Admin	11.00	0.23%	4,315	0	4,315	148	4,463
40 Stormwater Floodplain Mgmt	3.00	0.06%	1,177	0	1,177	40	1,217
41 Primary Health Care	266.20	5.57%	104,414	0	104,414	3,584	107,998
42 Emergency Medical Services	7.00	0.15%	2,746	0	2,746	94	2,840
43 Environmental Health	57.00	1.19%	22,358	0	22,358	767	23,125
44 Public Guardian/Administrator	11.00	0.23%	4,315	0	4,315	148	4,463
45 Children's Medical Services	20.80	0.44%	8,159	0	8,159	280	8,439
46 Public Health	107.30	2.24%	42,087	0	42,087	1,445	43,532
47 Health Administration	50.00	1.05%	19,612	0	19,612	673	20,285
48 Animal Services	17.50	0.37%	6,864	0	6,864	236	7,100
49 Veteran's Affairs Office	10.00	0.21%	3,922	0	3,922	135	4,057

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FY 2020-21 Actuals
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Payroll Division Allocations

Dept:11 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
50 Social Services	775.00	16.21%	\$303,985	\$0	\$303,985	\$10,435	\$314,420
51 Area Agency on Aging	2.00	0.04%	784	0	784	27	811
52 Agricultural Cooperative Extension	3.00	0.06%	1,177	0	1,177	40	1,217
53 Parks Operations	29.00	0.61%	11,375	0	11,375	390	11,765
54 Roads & Bridges - Construction Project	30.00	0.63%	11,767	0	11,767	404	12,171
55 Roads & Bridges - Maintenance	50.00	1.05%	19,612	0	19,612	673	20,285
56 County Library	53.70	1.12%	21,063	0	21,063	723	21,786
57 IHSS PA-Administration	7.00	0.15%	2,746	0	2,746	94	2,840
59 Community Action Partnership	1.00	0.02%	392	0	392	13	406
60 Workforce Development Board	11.00	0.23%	4,315	0	4,315	148	4,463
61 Behavioral Health	376.00	7.87%	147,482	0	147,482	5,062	152,544
64 Emergency Communications	63.00	1.32%	24,711	0	24,711	848	25,559
65 Water Resources Agency	35.80	0.75%	14,042	0	14,042	482	14,524
68 Natividad Medical Center	1,166.27	24.40%	457,457	0	457,457	15,703	473,160
70 Laguna Seca Track	3.00	0.06%	1,177	0	1,177	40	1,217
78 All Others	2.00	0.04%	784	0	784	27	811
Subtotal	4,780.07	100.00%	1,874,931	0	1,874,931	60,569	1,935,500
Direct Bills					0		0
Total					\$1,874,931		\$1,935,500

Basis Units: Number of employees of each user department

Source: -

Monterey County, California
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FY 2020-21 Actuals
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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	30.50	0.64%	\$8,195	\$0	\$8,195	\$0	\$8,195
5 Contracts & Purchasing	8.00	0.17%	2,149	0	2,149	0	2,149
6 Fleet Administration	23.00	0.48%	6,180	0	6,180	0	6,180
7 Human Resources	37.00	0.77%	9,941	0	9,941	0	9,941
8 Civil Rights Office	4.00	0.08%	1,075	0	1,075	0	1,075
9 Information Technology	104.00	2.18%	27,943	0	27,943	0	27,943
10 Facilities	36.00	0.75%	9,673	0	9,673	0	9,673
11 Auditor-Controller	39.00	0.82%	10,479	0	10,479	0	10,479
12 Treasurer-Tax Collector	43.00	0.90%	11,553	0	11,553	401	11,954
13 County Counsel	31.00	0.65%	8,329	0	8,329	289	8,618
14 Risk Management	10.00	0.21%	2,687	0	2,687	93	2,780
15 Board of Supervisors	18.50	0.39%	4,971	0	4,971	172	5,143
16 Office of Emergency Services	5.00	0.10%	1,343	0	1,343	47	1,390
17 Office of Community Engagement & St	1.00	0.02%	269	0	269	9	278
19 Cannabis	5.00	0.10%	1,343	0	1,343	47	1,390
20 Rifle Range	2.00	0.04%	537	0	537	19	556
21 Housing & Community Dev Admin	15.00	0.31%	4,030	0	4,030	140	4,170
22 Assessor	49.00	1.03%	13,165	0	13,165	456	13,622
23 Clerk/Recorder	16.00	0.33%	4,299	0	4,299	149	4,448
27 Clerk of the Board	3.00	0.06%	806	0	806	28	834
28 Elections	12.00	0.25%	3,224	0	3,224	112	3,336
29 District Attorney	145.00	3.03%	38,959	0	38,959	1,351	40,310
30 Child Support Services	79.00	1.65%	21,226	0	21,226	736	21,962
31 Public Defender	53.50	1.12%	14,375	0	14,375	498	14,873
32 Coroner & Investigation	25.00	0.52%	6,717	0	6,717	233	6,950
33 Jail Operations & Administration	244.00	5.10%	65,559	0	65,559	2,273	67,831
34 Sheriff	170.00	3.56%	45,676	0	45,676	1,583	47,259
35 Juvenile Hall	120.00	2.51%	32,242	0	32,242	1,118	33,360
36 Probation	146.00	3.05%	39,228	0	39,228	1,360	40,588
37 Agricultural Commissioner	71.00	1.49%	19,076	0	19,076	661	19,738
38 Community Development	66.00	1.38%	17,733	0	17,733	615	18,348
39 Public Works, Facilities & Parks Admin	11.00	0.23%	2,956	0	2,956	102	3,058
40 Stormwater Floodplain Mgmt	3.00	0.06%	806	0	806	28	834
41 Primary Health Care	266.20	5.57%	71,523	0	71,523	2,479	74,003
42 Emergency Medical Services	7.00	0.15%	1,881	0	1,881	65	1,946
43 Environmental Health	57.00	1.19%	15,315	0	15,315	531	15,846
44 Public Guardian/Administrator	11.00	0.23%	2,956	0	2,956	102	3,058
45 Children's Medical Services	20.80	0.44%	5,589	0	5,589	194	5,782
46 Public Health	107.30	2.24%	28,830	0	28,830	999	29,829
47 Health Administration	50.00	1.05%	13,434	0	13,434	466	13,900
48 Animal Services	17.50	0.37%	4,702	0	4,702	163	4,865
49 Veteran's Affairs Office	10.00	0.21%	2,687	0	2,687	93	2,780

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System Division Allocations

Dept:11 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
50 Social Services	775.00	16.21%	\$208,229	\$0	\$208,229	\$7,218	\$215,448
51 Area Agency on Aging	2.00	0.04%	537	0	537	19	556
52 Agricultural Cooperative Extension	3.00	0.06%	806	0	806	28	834
53 Parks Operations	29.00	0.61%	7,792	0	7,792	270	8,062
54 Roads & Bridges - Construction Project	30.00	0.63%	8,060	0	8,060	279	8,340
55 Roads & Bridges - Maintenance	50.00	1.05%	13,434	0	13,434	466	13,900
56 County Library	53.70	1.12%	14,428	0	14,428	500	14,928
57 IHSS PA-Administration	7.00	0.15%	1,881	0	1,881	65	1,946
59 Community Action Partnership	1.00	0.02%	269	0	269	9	278
60 Workforce Development Board	11.00	0.23%	2,956	0	2,956	102	3,058
61 Behavioral Health	376.00	7.87%	101,025	0	101,025	3,502	104,527
64 Emergency Communications	63.00	1.32%	16,927	0	16,927	587	17,514
65 Water Resources Agency	35.80	0.75%	9,619	0	9,619	333	9,952
68 Natividad Medical Center	1,166.27	24.40%	313,357	0	313,357	10,863	324,219
70 Laguna Seca Track	3.00	0.06%	806	0	806	28	834
78 All Others	2.00	0.04%	537	0	537	19	556
Subtotal	4,780.07	100.00%	1,284,322	0	1,284,322	41,900	1,326,222
Direct Bills					0		0
Total					\$1,284,322		\$1,326,222

Basis Units: Number of employees of each user department

Source: -

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Internal Audit Allocations

Dept:11 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Annual County Audit	423,290	0.04%	\$31	\$0	\$31	\$0	\$31
4 County Administrative Office	6,564,720	0.54%	481	0	481	0	481
5 Contracts & Purchasing	1,235,548	0.10%	91	0	91	0	91
6 Fleet Administration	7,172,216	0.60%	525	0	525	0	525
7 Human Resources	5,960,635	0.49%	437	0	437	0	437
8 Civil Rights Office	922,572	0.08%	68	0	68	0	68
9 Information Technology	25,958,403	2.15%	1,902	0	1,902	0	1,902
10 Facilities	12,648,344	1.05%	927	0	927	0	927
11 Auditor-Controller	7,014,085	0.58%	514	0	514	0	514
12 Treasurer-Tax Collector	9,544,693	0.79%	699	0	699	23	722
13 County Counsel	7,460,610	0.62%	547	0	547	18	564
14 Risk Management	2,274,989	0.19%	167	0	167	5	172
15 Board of Supervisors	3,500,244	0.29%	256	0	256	8	265
16 Office of Emergency Services	984,624	0.08%	72	0	72	2	74
17 Office of Community Engagement & St	206,811	0.02%	15	0	15	0	16
18 Auxiliary Services	26,169	0.00%	2	0	2	0	2
19 Cannabis	1,114,101	0.09%	82	0	82	3	84
20 Rifle Range	191,345	0.02%	14	0	14	0	14
21 Housing & Community Dev Admin	9,187,324	0.76%	673	0	673	22	695
22 Assessor	6,478,969	0.54%	475	0	475	15	490
23 Clerk/Recorder	2,426,516	0.20%	178	0	178	6	184
24 Grand Jury	168,566	0.01%	12	0	12	0	13
25 Enterprise Risk	213,280	0.02%	16	0	16	1	16
27 Clerk of the Board	780,958	0.06%	57	0	57	2	59
28 Elections	6,321,156	0.52%	463	0	463	15	478
29 District Attorney	29,162,625	2.42%	2,136	0	2,136	69	2,206
30 Child Support Services	10,539,426	0.87%	772	0	772	25	797
31 Public Defender	14,133,395	1.17%	1,035	0	1,035	34	1,069
32 Coroner & Investigation	8,052,982	0.67%	590	0	590	19	609
33 Jail Operations & Administration	67,743,314	5.62%	4,963	0	4,963	161	5,124
34 Sheriff	41,977,982	3.48%	3,075	0	3,075	100	3,175
35 Juvenile Hall	22,639,726	1.88%	1,658	0	1,658	54	1,712
36 Probation	28,683,852	2.38%	2,101	0	2,101	68	2,170
37 Agricultural Commissioner	10,790,100	0.90%	790	0	790	26	816
38 Community Development	13,139,934	1.09%	963	0	963	31	994
39 Public Works, Facilities & Parks Admin	4,903,907	0.41%	359	0	359	12	371
41 Primary Health Care	52,612,068	4.37%	3,854	0	3,854	125	3,979
42 Emergency Medical Services	4,307,076	0.36%	316	0	316	10	326
43 Environmental Health	14,454,440	1.20%	1,059	0	1,059	34	1,093
44 Public Guardian/Administrator	1,783,891	0.15%	131	0	131	4	135
45 Children's Medical Services	4,275,215	0.35%	313	0	313	10	323
46 Public Health	26,561,457	2.20%	1,946	0	1,946	63	2,009

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Internal Audit Allocations

Dept:11 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Health Administration	9,502,222	0.79%	\$696	\$0	\$696	\$23	\$719
48 Animal Services	2,859,322	0.24%	209	0	209	7	216
49 Veteran's Affairs Office	2,163,545	0.18%	158	0	158	5	164
50 Social Services	136,703,530	11.34%	10,014	0	10,014	326	10,340
51 Area Agency on Aging	3,494,697	0.29%	256	0	256	8	264
52 Agricultural Cooperative Extension	437,489	0.04%	32	0	32	1	33
53 Parks Operations	5,121,795	0.42%	375	0	375	12	387
54 Roads & Bridges - Construction Project	11,601,407	0.96%	850	0	850	28	877
55 Roads & Bridges - Maintenance	15,473,163	1.28%	1,133	0	1,133	37	1,170
56 County Library	9,292,755	0.77%	681	0	681	22	703
57 IHSS PA-Administration	1,127,306	0.09%	83	0	83	3	85
58 Fish & Game Propagation	36,475	0.00%	3	0	3	0	3
59 Community Action Partnership	959,739	0.08%	70	0	70	2	73
60 Workforce Development Board	4,549,609	0.38%	333	0	333	11	344
61 Behavioral Health	131,648,841	10.92%	9,644	0	9,644	314	9,958
62 Homeland Security Grant	670,158	0.06%	49	0	49	2	51
63 NGEN Operations & Maintenance	1,352,110	0.11%	99	0	99	3	102
64 Emergency Communications	11,562,544	0.96%	847	0	847	28	875
65 Water Resources Agency	28,153,878	2.34%	2,062	0	2,062	67	2,129
66 Capital Projects	359,081	0.03%	26	0	26	1	27
68 Natividad Medical Center	300,096,117	24.90%	21,984	0	21,984	715	22,698
69 Parks Lake & Resort Operations	3,502,861	0.29%	257	0	257	8	265
70 Laguna Seca Track	21,016,438	1.74%	1,540	0	1,540	50	1,590
71 General Liability Insurance (ISF)	8,511,203	0.71%	623	0	623	20	644
72 Workmens' Compensation (ISF)	5,775,328	0.48%	423	0	423	14	437
73 Benefits Programs Fund (ISF)	7,337,636	0.61%	538	0	538	17	555
78 All Others	7,396,915	0.61%	542	0	542	18	559
Subtotal	1,205,247,722	100.00%	88,291	0	88,291	2,709	91,000
Direct Bills					0		0
Total					\$88,291		\$91,000

Basis Units: Adjusted Budgeted Expenditures
 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	Unallowable Activities	Total
3 Annual County Audit	\$161	\$643	\$0	\$0	\$31	\$0	\$0	\$835
4 County Administrative Office	6,712	9,970	11,963	8,195	481	0	0	37,321
5 Contracts & Purchasing	678	1,876	3,138	2,149	91	0	0	7,933
6 Fleet Administration	27,974	10,892	9,022	6,180	525	0	0	54,592
7 Human Resources	4,034	9,052	14,513	9,941	437	0	0	37,977
8 Civil Rights Office	714	1,401	1,569	1,075	68	0	0	4,826
9 Information Technology	17,691	39,422	40,793	27,943	1,902	0	0	127,751
10 Facilities	24,564	19,209	14,121	9,673	927	0	0	68,492
11 Auditor-Controller	81,600	10,652	15,297	10,479	514	0	0	118,542
12 Treasurer-Tax Collector	37,157	14,987	17,445	11,954	722	0	0	82,265
13 County Counsel	3,934	11,715	12,577	8,618	564	0	0	37,407
14 Risk Management	886	3,572	4,057	2,780	172	0	0	11,468
15 Board of Supervisors	3,934	5,496	7,506	5,143	265	0	0	22,343
16 Office of Emergency Services	6,999	1,546	2,029	1,390	74	0	0	12,038
17 Office of Community Engagement & St	850	325	406	278	16	0	0	1,874
18 Auxiliary Services	18	41	0	0	2	0	0	62
19 Cannabis	886	1,749	2,029	1,390	84	0	0	6,139
20 Rifle Range	554	300	811	556	14	0	0	2,236
21 Housing & Community Dev Admin	3,675	14,426	6,086	4,170	695	0	0	29,051
22 Assessor	2,382	10,173	19,879	13,622	490	0	0	46,547
23 Clerk/Recorder	3,232	3,810	6,491	4,448	184	0	0	18,165
24 Grand Jury	5,023	265	0	0	13	0	0	5,301
25 Enterprise Risk	314	335	0	0	16	0	0	665
27 Clerk of the Board	776	1,226	1,217	834	59	0	0	4,112
28 Elections	7,110	9,926	4,868	3,336	478	0	0	25,718
29 District Attorney	11,357	45,791	58,827	40,310	2,206	0	0	158,491
30 Child Support Services	5,596	16,549	32,051	21,962	797	0	0	76,954
31 Public Defender	17,193	22,192	21,705	14,873	1,069	0	0	77,032
32 Coroner & Investigation	5,651	12,645	10,143	6,950	609	0	0	35,997
33 Jail Operations & Administration	10,822	106,371	98,992	67,831	5,124	0	0	289,140
34 Sheriff	17,452	65,914	68,970	47,259	3,175	0	0	202,770
35 Juvenile Hall	20,277	35,549	48,684	33,360	1,712	0	0	139,583
36 Probation	74,332	45,040	59,233	40,588	2,170	0	0	221,361
37 Agricultural Commissioner	8,310	16,943	28,805	19,738	816	0	0	74,612
38 Community Development	9,049	20,632	26,776	18,348	994	0	0	75,800
39 Public Works, Facilities & Parks Admin	3,029	7,700	4,463	3,058	371	0	0	18,620
40 Stormwater Floodplain Mgmt	0	0	1,217	834	0	0	0	2,051
41 Primary Health Care	49,142	82,612	107,998	74,003	3,979	0	0	317,734
42 Emergency Medical Services	3,361	6,763	2,840	1,946	326	0	0	15,236
43 Environmental Health	12,613	22,696	23,125	15,846	1,093	0	0	75,374
44 Public Guardian/Administrator	160,242	2,801	4,463	3,058	135	0	0	170,699

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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	Unallowable Activities	Total
45 Children's Medical Services	\$1,422	\$6,713	\$8,439	\$5,782	\$323	\$0	\$0	\$22,679
46 Public Health	20,905	41,707	43,532	29,829	2,009	0	0	137,982
47 Health Administration	7,701	14,920	20,285	13,900	719	0	0	57,525
48 Animal Services	7,369	4,490	7,100	4,865	216	0	0	24,039
49 Veteran's Affairs Office	1,570	3,397	4,057	2,780	164	0	0	11,968
50 Social Services	35,550	214,653	314,420	215,448	10,340	0	0	790,410
51 Area Agency on Aging	2,198	5,487	811	556	264	0	0	9,317
52 Agricultural Cooperative Extension	222	687	1,217	834	33	0	0	2,993
53 Parks Operations	11,284	8,042	11,765	8,062	387	0	0	39,541
54 Roads & Bridges - Construction Project	6,907	18,217	12,171	8,340	877	0	0	46,512
55 Roads & Bridges - Maintenance	24,211	24,296	20,285	13,900	1,170	0	0	83,862
56 County Library	13,888	14,592	21,786	14,928	703	0	0	65,897
57 IHSS PA-Administration	406	1,770	2,840	1,946	85	0	0	7,048
58 Fish & Game Propagation	74	57	0	0	3	0	0	134
59 Community Action Partnership	1,422	1,507	406	278	73	0	0	3,685
60 Workforce Development Board	0	7,144	4,463	3,058	344	0	0	15,009
61 Behavioral Health	32,632	206,716	152,544	104,527	9,958	0	0	506,376
62 Homeland Security Grant	406	1,052	0	0	51	0	0	1,509
63 NGEN Operations & Maintenance	0	2,123	0	0	102	0	0	2,225
64 Emergency Communications	4,451	18,156	25,559	17,514	875	0	0	66,554
65 Water Resources Agency	25,319	44,207	14,524	9,952	2,129	0	0	96,132
66 Capital Projects	7,092	564	0	0	27	0	0	7,682
68 Natividad Medical Center	183,511	471,212	473,160	324,219	22,698	0	0	1,474,801
69 Parks Lake & Resort Operations	3,509	5,500	0	0	265	0	0	9,274
70 Laguna Seca Track	13,592	33,000	1,217	834	1,590	0	0	50,233
71 General Liability Insurance (ISF)	1,477	13,364	0	0	644	0	0	15,485
72 Workmens' Compensation (ISF)	2,031	9,068	0	0	437	0	0	11,537
73 Benefits Programs Fund (ISF)	3,232	11,522	0	0	555	0	0	15,308
75 Vehicle Replacement Planning (ISF)	351	0	0	0	0	0	0	351
78 All Others	11,468	11,615	811	556	559	0	0	25,010
Total	\$1,074,482	\$1,888,986	\$1,935,500	\$1,326,222	\$91,000	\$0	\$0	\$6,316,190

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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.

Unallowable 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. Staff time and other costs related to COVID-19 and FEMA activities are deemed as unallowable as well.

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A. Department Costs

Dept:12 Treasurer-Tax Collector

Description		Amount	General Admin	Treasury Activities	Revenue Collections	Investing	Property Tax Collection	Unallowable Activities
Personnel Costs								
Salaries	S1	3,552,636	0	236,964	1,497,160	154,269	1,433,311	230,931
<i>Salary % Split</i>			<i>.00%</i>	<i>6.67%</i>	<i>42.14%</i>	<i>4.34%</i>	<i>40.35%</i>	<i>6.50%</i>
Benefits	P	1,961,141	0	96,682	960,958	53,178	759,452	90,872
Subtotal - Personnel Costs		5,513,777	0	333,646	2,458,118	207,447	2,192,763	321,803
Services & Supplies Cost								
Services & Supplies	P	2,677,443	0	591,711	1,098,405	409,063	558,280	19,984
Ins-Gen Liab (non-recoverable)	D	6,420	0	0	0	0	0	0
Equipment	D	2,979	0	0	0	0	0	0
Intrafund Reimbursement	D	(66,870)	0	0	0	0	0	0
Intrafund Reimbursement	P	(632,381)	0	(299,737)	(285,001)	0	(47,643)	0
Cost Plan Charges	D	(1,800,850)	0	0	0	0	0	0
Interfund Reimbursement	D	(1,254)	0	0	0	0	0	0
Misc Revenue	S	(370,487)	0	(24,712)	(156,132)	(16,088)	(149,473)	(24,083)
Revenue	P	(2,461,617)	0	0	0	0	(2,461,617)	0
Subtotal - Services & Supplies		(2,646,618)	0	267,262	657,272	392,975	(2,100,453)	(4,099)
Department Cost Total		2,867,159	0	600,908	3,115,390	600,422	92,310	317,704
Adjustments to Cost								
Ins-Gen Liab (non-recoverable)	D	(6,420)	0	0	0	0	0	0
Equipment	D	(2,979)	0	0	0	0	0	0
Intrafund Reimbursement	D	66,870	0	0	0	0	0	0
Cost Plan Charges	D	1,800,850	0	0	0	0	0	0
Interfund Reimbursement	D	1,254	0	0	0	0	0	0
Subtotal - Adjustments		1,859,575	0	0	0	0	0	0
Total Costs After Adjustments		4,726,734	0	600,908	3,115,390	600,422	92,310	317,704
General Admin Distribution			0	0	0	0	0	0
Grand Total		\$4,726,734		\$600,908	\$3,115,390	\$600,422	\$92,310	\$317,704
					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	Unallowable Activities
1 Multi-Use Building	\$123,452	\$0	\$8,234	\$52,025	\$5,361	\$49,807	\$8,025
Subtotal - Building Depreciation	123,452	0	8,234	52,025	5,361	49,807	8,025
2 Depreciation Expense	6,886	0	459	2,902	299	2,778	448
Subtotal - Equipment Depreciation	6,886	0	459	2,902	299	2,778	448
3 Audit Costs	1,035	20	70	445	46	426	69
Subtotal - Annual County Audit	1,035	20	70	445	46	426	69
4 Budgeting, Finance & Analysis	15,620	3,308	1,263	7,977	822	7,637	1,230
4 Courier Charges	2,636	1,638	285	1,801	186	1,724	278
4 Mail Charges	4,923	2,597	502	3,169	327	3,034	489
Subtotal - County Administrative Office	23,179	7,544	2,049	12,947	1,334	12,395	1,997
5 Contracts & Purchasing	12,236	10,173	1,495	9,444	973	9,041	1,457
Subtotal - Contracts & Purchasing	12,236	10,173	1,495	9,444	973	9,041	1,457
6 Vehicle Maintenance & Repairs	230	123	24	149	15	142	23
6 Fuel Service	1	0	0	1	0	0	0
Subtotal - Fleet Administration	231	123	24	149	15	143	23
7 Human Resources	45,303	3,922	3,283	20,745	2,138	19,860	3,200
Subtotal - Human Resources	45,303	3,922	3,283	20,745	2,138	19,860	3,200
8 Civil Rights Office	6,995	1,274	552	3,484	359	3,336	537
Subtotal - Civil Rights Office	6,995	1,274	552	3,484	359	3,336	537
9 Information Technology Services	327,791	4,061	22,135	139,850	14,410	133,886	21,571
Subtotal - Information Technology	327,791	4,061	22,135	139,850	14,410	133,886	21,571
10 Fac Maintenance	262,104	3,526	17,718	111,943	11,535	107,169	17,267
Subtotal - Facilities	262,104	3,526	17,718	111,943	11,535	107,169	17,267
11 Disbursements	35,918	1,239	2,478	15,659	1,613	14,991	2,415
11 Budget/Cost Plan/Gen Acctg	14,495	492	1,000	6,316	651	6,047	974

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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	Unallowable Activities
11 Payroll Division	\$16,866	\$579	\$1,164	\$7,352	\$758	\$7,038	\$1,134
11 System Division	11,553	401	797	5,038	519	4,823	777
11 Internal Audit	699	23	48	304	31	291	47
Subtotal - Auditor-Controller	79,532	2,733	5,487	34,668	3,572	33,190	5,347
12 Treasury Activities	0	20,240	1,350	8,530	879	8,166	1,316
Subtotal - Treasurer-Tax Collector	0	20,240	1,350	8,530	879	8,166	1,316
13 Legal Services	0	10,024	669	4,224	435	4,044	652
Subtotal - County Counsel	0	10,024	669	4,224	435	4,044	652
Total Incoming	888,744	63,640	63,525	401,356	41,356	384,240	61,907
C. Total Allocated		\$5,679,118	\$664,433	\$3,516,746	\$641,778	\$476,550	\$379,612
			11.70%	61.92%	11.30%	8.39%	6.68%

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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	9	0.02%	\$102	\$0	\$102	\$0	\$102
4 County Administrative Office	376	0.64%	4,244	(152)	4,092	0	4,092
5 Contracts & Purchasing	38	0.06%	429	0	429	0	429
6 Fleet Administration	1,567	2.68%	17,687	0	17,687	0	17,687
7 Human Resources	226	0.39%	2,551	0	2,551	0	2,551
8 Civil Rights Office	40	0.07%	451	0	451	0	451
9 Information Technology	991	1.69%	11,186	0	11,186	0	11,186
10 Facilities	1,376	2.35%	15,531	(38)	15,493	0	15,493
11 Auditor-Controller	4,571	7.82%	51,595	0	51,595	0	51,595
12 Treasurer-Tax Collector	2,012	3.44%	22,710	(2,470)	20,240	0	20,240
13 County Counsel	213	0.36%	2,404	0	2,404	19	2,423
14 Risk Management	48	0.08%	542	0	542	4	546
15 Board of Supervisors	213	0.36%	2,404	0	2,404	19	2,423
16 Office of Emergency Services	379	0.65%	4,278	0	4,278	34	4,312
17 Office of Community Engagement & St	46	0.08%	519	0	519	4	523
18 Auxiliary Services	1	0.00%	11	0	11	0	11
19 Cannabis	48	0.08%	542	0	542	4	546
20 Rifle Range	30	0.05%	339	0	339	3	341
21 Housing & Community Dev Admin	199	0.34%	2,246	0	2,246	18	2,264
22 Assessor	129	0.22%	1,456	(41,880)	(40,424)	12	(40,412)
23 Clerk/Recorder	175	0.30%	1,975	(20,240)	(18,265)	16	(18,249)
24 Grand Jury	272	0.47%	3,070	0	3,070	24	3,095
25 Enterprise Risk	17	0.03%	192	0	192	2	193
27 Clerk of the Board	42	0.07%	474	(76)	398	4	402
28 Elections	385	0.66%	4,346	(38)	4,308	35	4,342
29 District Attorney	615	1.05%	6,942	0	6,942	55	6,997
30 Child Support Services	303	0.52%	3,420	0	3,420	27	3,447
31 Public Defender	931	1.59%	10,509	0	10,509	84	10,592
32 Coroner & Investigation	306	0.52%	3,454	0	3,454	27	3,481
33 Jail Operations & Administration	586	1.00%	6,614	0	6,614	53	6,667
34 Sheriff	945	1.62%	10,667	(114)	10,553	85	10,637
35 Juvenile Hall	1,098	1.88%	12,394	0	12,394	99	12,492
36 Probation	4,025	6.88%	45,432	0	45,432	361	45,793
37 Agricultural Commissioner	450	0.77%	5,079	0	5,079	40	5,120
38 Community Development	490	0.84%	5,531	(1,026)	4,505	44	4,549
39 Public Works, Facilities & Parks Admin	164	0.28%	1,851	0	1,851	15	1,866
41 Primary Health Care	2,661	4.55%	30,036	(76)	29,960	239	30,199
42 Emergency Medical Services	182	0.31%	2,054	0	2,054	16	2,071
43 Environmental Health	683	1.17%	7,709	(342)	7,367	61	7,429
44 Public Guardian/Administrator	8,677	14.84%	97,941	0	97,941	779	98,720
45 Children's Medical Services	77	0.13%	869	0	869	7	876
46 Public Health	1,132	1.94%	12,777	(38)	12,739	102	12,841

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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 Health Administration	417	0.71%	\$4,707	\$0	\$4,707	\$37	\$4,744
48 Animal Services	399	0.68%	4,504	(76)	4,428	36	4,463
49 Veteran's Affairs Office	85	0.15%	959	0	959	8	967
50 Social Services	1,925	3.29%	21,728	(228)	21,500	173	21,673
51 Area Agency on Aging	119	0.20%	1,343	0	1,343	11	1,354
52 Agricultural Cooperative Extension	12	0.02%	135	0	135	1	137
53 Parks Operations	611	1.04%	6,897	(76)	6,821	55	6,875
54 Roads & Bridges - Construction Project	374	0.64%	4,221	0	4,221	34	4,255
55 Roads & Bridges - Maintenance	1,311	2.24%	14,798	0	14,798	118	14,915
56 County Library	752	1.29%	8,488	0	8,488	68	8,556
57 IHSS PA-Administration	22	0.04%	248	0	248	2	250
58 Fish & Game Propagation	4	0.01%	45	(76)	(31)	0	(30)
59 Community Action Partnership	77	0.13%	869	0	869	7	876
61 Behavioral Health	1,767	3.02%	19,945	(76)	19,869	159	20,027
62 Homeland Security Grant	22	0.04%	248	0	248	2	250
64 Emergency Communications	241	0.41%	2,720	0	2,720	22	2,742
65 Water Resources Agency	1,371	2.34%	15,475	(38)	15,437	123	15,560
66 Capital Projects	384	0.66%	4,334	0	4,334	34	4,369
68 Natividad Medical Center	9,937	16.99%	112,163	(722)	111,441	892	112,333
69 Parks Lake & Resort Operations	190	0.32%	2,145	0	2,145	17	2,162
70 Laguna Seca Track	736	1.26%	8,308	(76)	8,232	66	8,298
71 General Liability Insurance (ISF)	80	0.14%	903	0	903	7	910
72 Workmens' Compensation (ISF)	110	0.19%	1,242	0	1,242	10	1,251
73 Benefits Programs Fund (ISF)	175	0.30%	1,975	0	1,975	16	1,991
75 Vehicle Replacement Planning (ISF)	19	0.03%	214	0	214	2	216
78 All Others	621	1.06%	7,009	(266)	6,743	56	6,799
Subtotal	58,489	100.00%	660,188	(68,124)	592,064	4,245	596,309
Direct Bills					68,124		68,124
Total					\$660,188		\$664,433

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
31 Public Defender	550	0.01%	\$186	\$(164)	\$22	\$1	\$23
34 Sheriff	40,899	0.40%	13,797	(12,188)	1,609	106	1,715
36 Probation	978,105	9.45%	329,959	(291,486)	38,473	2,536	41,009
53 Parks Operations	105	0.00%	35	(31)	4	0	5
77 Superior Court of CA - Mo Co	9,183,505	88.77%	3,098,012	(2,736,783)	361,229	23,808	385,037
78 All Others	142,101	1.37%	47,937	(42,348)	5,589	368	5,957
Subtotal	10,345,265	100.00%	3,489,927	(3,083,000)	406,927	26,819	433,746
Direct Bills					3,083,000		3,083,000
Total					\$3,489,927		\$3,516,746

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	Unallowable Activities	Total
0 Direct Billed	\$68,124	\$3,083,000	\$0	\$0	\$0	\$3,151,124
3 Annual County Audit	102	0	0	0	0	102
4 County Administrative Office	4,092	0	0	0	0	4,092
5 Contracts & Purchasing	429	0	0	0	0	429
6 Fleet Administration	17,687	0	0	0	0	17,687
7 Human Resources	2,551	0	0	0	0	2,551
8 Civil Rights Office	451	0	0	0	0	451
9 Information Technology	11,186	0	0	0	0	11,186
10 Facilities	15,493	0	0	0	0	15,493
11 Auditor-Controller	51,595	0	0	0	0	51,595
12 Treasurer-Tax Collector	20,240	0	0	0	0	20,240
13 County Counsel	2,423	0	0	0	0	2,423
14 Risk Management	546	0	0	0	0	546
15 Board of Supervisors	2,423	0	0	0	0	2,423
16 Office of Emergency Services	4,312	0	0	0	0	4,312
17 Office of Community Engagement & St	523	0	0	0	0	523
18 Auxiliary Services	11	0	0	0	0	11
19 Cannabis	546	0	0	0	0	546
20 Rifle Range	341	0	0	0	0	341
21 Housing & Community Dev Admin	2,264	0	0	0	0	2,264
22 Assessor	(40,412)	0	0	0	0	(40,412)
23 Clerk/Recorder	(18,249)	0	0	0	0	(18,249)
24 Grand Jury	3,095	0	0	0	0	3,095
25 Enterprise Risk	193	0	0	0	0	193
27 Clerk of the Board	402	0	0	0	0	402
28 Elections	4,342	0	0	0	0	4,342
29 District Attorney	6,997	0	0	0	0	6,997
30 Child Support Services	3,447	0	0	0	0	3,447
31 Public Defender	10,592	23	0	0	0	10,615
32 Coroner & Investigation	3,481	0	0	0	0	3,481
33 Jail Operations & Administration	6,667	0	0	0	0	6,667
34 Sheriff	10,637	1,715	0	0	0	12,353
35 Juvenile Hall	12,492	0	0	0	0	12,492
36 Probation	45,793	41,009	0	0	0	86,802
37 Agricultural Commissioner	5,120	0	0	0	0	5,120
38 Community Development	4,549	0	0	0	0	4,549
39 Public Works, Facilities & Parks Admin	1,866	0	0	0	0	1,866
41 Primary Health Care	30,199	0	0	0	0	30,199
42 Emergency Medical Services	2,071	0	0	0	0	2,071
43 Environmental Health	7,429	0	0	0	0	7,429
44 Public Guardian/Administrator	98,720	0	0	0	0	98,720

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Allocation Summary

Dept:12 Treasurer-Tax Collector

Department	Treasury Activities	Revenue Collections	Investing	Property Tax Collection	Unallowable Activities	Total
45 Children's Medical Services	\$876	\$0	\$0	\$0	\$0	\$876
46 Public Health	12,841	0	0	0	0	12,841
47 Health Administration	4,744	0	0	0	0	4,744
48 Animal Services	4,463	0	0	0	0	4,463
49 Veteran's Affairs Office	967	0	0	0	0	967
50 Social Services	21,673	0	0	0	0	21,673
51 Area Agency on Aging	1,354	0	0	0	0	1,354
52 Agricultural Cooperative Extension	137	0	0	0	0	137
53 Parks Operations	6,875	5	0	0	0	6,880
54 Roads & Bridges - Construction Project	4,255	0	0	0	0	4,255
55 Roads & Bridges - Maintenance	14,915	0	0	0	0	14,915
56 County Library	8,556	0	0	0	0	8,556
57 IHSS PA-Administration	250	0	0	0	0	250
58 Fish & Game Propagation	(30)	0	0	0	0	(30)
59 Community Action Partnership	876	0	0	0	0	876
61 Behavioral Health	20,027	0	0	0	0	20,027
62 Homeland Security Grant	250	0	0	0	0	250
64 Emergency Communications	2,742	0	0	0	0	2,742
65 Water Resources Agency	15,560	0	0	0	0	15,560
66 Capital Projects	4,369	0	0	0	0	4,369
68 Natividad Medical Center	112,333	0	0	0	0	112,333
69 Parks Lake & Resort Operations	2,162	0	0	0	0	2,162
70 Laguna Seca Track	8,298	0	0	0	0	8,298
71 General Liability Insurance (ISF)	910	0	0	0	0	910
72 Workmens' Compensation (ISF)	1,251	0	0	0	0	1,251
73 Benefits Programs Fund (ISF)	1,991	0	0	0	0	1,991
75 Vehicle Replacement Planning (ISF)	216	0	0	0	0	216
77 Superior Court of CA - Mo Co	0	385,037	0	0	0	385,037
78 All Others	6,799	5,957	0	0	0	12,757
Total	\$664,433	\$3,516,746	\$0	\$0	\$0	\$4,181,179

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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.

Unallowable Activities

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

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A. Department Costs

Dept:13 County Counsel

Description		Amount	General Admin	Legal Services	Unallowable Activities
Personnel Costs					
Salaries	S1	4,274,618	0	4,186,235	88,383
<i>Salary % Split</i>			<i>.00%</i>	<i>97.93%</i>	<i>2.07%</i>
Benefits	P	1,840,570	0	1,812,162	28,408
Subtotal - Personnel Costs		6,115,188	0	5,998,397	116,791
Services & Supplies Cost					
Services & Supplies	P	596,247	0	596,247	0
Ins-Gen Liab (non-recoverable)	D	4,806	0	0	0
Taxes	D	19	0	0	0
Cost Plan Charges	D	(1,995,457)	0	0	0
Interfund Reimbursement	D	(2,621,030)	0	0	0
Intrafund Reimbursement	D	(3,883)	0	0	0
Misc Revenue	P	(16,044)	0	(10,420)	(5,624)
Subtotal - Services & Supplies		(4,035,343)	0	585,826	(5,624)
Department Cost Total		2,079,846	0	6,584,224	111,167
Adjustments to Cost					
Ins-Gen Liab (non-recoverable)	D	(4,806)	0	0	0
Taxes	D	(19)	0	0	0
Cost Plan Charges	D	1,995,457	0	0	0
Interfund Reimbursement	D	2,621,030	0	0	0
Intrafund Reimbursement	D	3,883	0	0	0
Subtotal - Adjustments		4,615,545	0	0	0
Total Costs After Adjustments		6,695,391	0	6,584,224	111,167
General Admin Distribution			0	0	0
Grand Total		\$6,695,391		\$6,584,224	\$111,167
					not allocated

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B. Incoming Costs - (Default Spread Salary%)

Dept:13 County Counsel

Department	First Incoming	Second Incoming	Legal Services	Unallowable Activities
1 Multi-Use Building	\$101,006	\$0	\$98,918	\$2,088
Subtotal - Building Depreciation	101,006	0	98,918	2,088
3 Audit Costs	809	16	808	17
Subtotal - Annual County Audit	809	16	808	17
4 Records Retention	4,134	3,794	7,764	164
4 Budgeting, Finance & Analysis	12,209	2,586	14,489	306
4 Courier Charges	2,636	1,638	4,186	88
4 Mail Charges	154	81	230	5
Subtotal - County Administrative Office	19,133	8,099	26,669	563
5 Contracts & Purchasing	4,770	3,966	8,555	181
Subtotal - Contracts & Purchasing	4,770	3,966	8,555	181
6 Vehicle Maintenance & Repairs	1	1	2	0
Subtotal - Fleet Administration	1	1	2	0
7 Human Resources	32,661	2,827	34,754	734
Subtotal - Human Resources	32,661	2,827	34,754	734
8 Civil Rights Office	5,043	918	5,838	123
Subtotal - Civil Rights Office	5,043	918	5,838	123
9 Information Technology Services	206,846	2,562	205,079	4,330
Subtotal - Information Technology	206,846	2,562	205,079	4,330
10 Fac Maintenance	223,426	3,006	221,750	4,682
Subtotal - Facilities	223,426	3,006	221,750	4,682
11 Disbursements	3,802	131	3,852	81
11 Budget/Cost Plan/Gen Acctg	11,330	384	11,472	242
11 Payroll Division	12,159	417	12,317	260
11 System Division	8,329	289	8,440	178
11 Internal Audit	547	18	553	12

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B. Incoming Costs - (Default Spread Salary%)

Dept:13 County Counsel

Department	First Incoming	Second Incoming	Legal Services	Unallowable Activities
Subtotal - Auditor-Controller	\$36,168	\$1,240	\$36,634	\$773
12 Treasury Activities	2,404	19	2,373	50
Subtotal - Treasurer-Tax Collector	2,404	19	2,373	50
Total Incoming	632,267	22,654	641,380	13,541
C. Total Allocated		\$7,350,312	\$7,225,603	\$124,708
		98.30%	1.70%	

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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	371,380.00	5.26%	\$378,990	\$0	\$378,990	\$0	\$378,990
5 Contracts & Purchasing	45,953.00	0.65%	46,895	0	46,895	0	46,895
6 Fleet Administration	14,168.00	0.20%	14,458	0	14,458	0	14,458
7 Human Resources	59,990.20	0.85%	61,219	0	61,219	0	61,219
8 Civil Rights Office	16,500.00	0.23%	16,838	0	16,838	0	16,838
9 Information Technology	59,345.00	0.84%	60,561	0	60,561	0	60,561
10 Facilities	2,112.00	0.03%	2,155	0	2,155	0	2,155
11 Auditor-Controller	26,268.00	0.37%	26,806	0	26,806	0	26,806
12 Treasurer-Tax Collector	9,823.00	0.14%	10,024	0	10,024	0	10,024
14 Risk Management	65,113.00	0.92%	66,447	0	66,447	224	66,671
15 Board of Supervisors	144,768.00	2.05%	147,734	0	147,734	498	148,232
16 Office of Emergency Services	47,000.40	0.67%	47,963	0	47,963	162	48,125
21 Housing & Community Dev Admin	415,797.00	5.89%	424,317	(29,347)	394,970	1,429	396,399
22 Assessor	10,311.20	0.15%	10,522	(1,113)	9,409	35	9,445
23 Clerk/Recorder	5,698.00	0.08%	5,815	0	5,815	20	5,834
24 Grand Jury	2,092.00	0.03%	2,135	(680)	1,455	7	1,462
26 Assessment Appeals Board	48,705.60	0.69%	49,704	0	49,704	167	49,871
27 Clerk of the Board	92,111.80	1.30%	93,999	0	93,999	317	94,316
28 Elections	56,012.00	0.79%	57,160	0	57,160	193	57,352
29 District Attorney	7,697.60	0.11%	7,855	0	7,855	26	7,882
30 Child Support Services	2,002.00	0.03%	2,043	0	2,043	7	2,050
31 Public Defender	20,482.00	0.29%	20,902	0	20,902	70	20,972
33 Jail Operations & Administration	(14,960.00)	-0.21%	(15,267)	0	(15,267)	(51)	(15,318)
34 Sheriff	299,215.00	4.24%	305,346	0	305,346	1,029	306,375
36 Probation	69,878.20	0.99%	71,310	0	71,310	240	71,550
37 Agricultural Commissioner	34,959.40	0.50%	35,676	0	35,676	120	35,796
38 Community Development	141,114.80	2.00%	144,006	(116,006)	28,000	485	28,485
39 Public Works, Facilities & Parks Admin	350,160.80	4.96%	357,336	0	357,336	1,204	358,540
41 Primary Health Care	56,513.00	0.80%	57,671	0	57,671	194	57,865
42 Emergency Medical Services	16,373.80	0.23%	16,709	0	16,709	56	16,766
43 Environmental Health	133,950.60	1.90%	136,695	0	136,695	461	137,156
44 Public Guardian/Administrator	327,063.00	4.63%	333,765	0	333,765	1,124	334,889
47 Health Administration	178,156.40	2.52%	181,807	0	181,807	612	182,419
48 Animal Services	50,490.00	0.72%	51,525	0	51,525	174	51,698
50 Social Services	829,806.80	11.76%	846,810	0	846,810	2,853	849,663
53 Parks Operations	16,369.20	0.23%	16,705	0	16,705	56	16,761
54 Roads & Bridges - Construction Project	30,823.40	0.44%	31,455	0	31,455	106	31,561
56 County Library	9,526.00	0.13%	9,721	0	9,721	33	9,754
60 Workforce Development Board	17,028.00	0.24%	17,377	(11,814)	5,563	59	5,621
61 Behavioral Health	72,226.00	1.02%	73,706	0	73,706	248	73,954
64 Emergency Communications	17,468.00	0.25%	17,826	0	17,826	60	17,886
65 Water Resources Agency	144,779.80	2.05%	147,746	(142,272)	5,474	498	5,972

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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	19,844.60	0.28%	\$20,251	\$0	\$20,251	\$68	\$20,319
68 Natividad Medical Center	343,404.00	4.86%	350,440	(334,777)	15,663	1,181	16,844
71 General Liability Insurance (ISF)	2,104,910.20	29.82%	2,148,041	(2,104,910)	43,130	7,236	50,367
74 Enterprise Resource Planning (ISF)	88.00	0.00%	90	0	90	0	90
76 LAFCO	36,300.00	0.51%	37,044	(36,014)	1,030	125	1,155
77 Superior Court of CA - Mo Co	7,634.00	0.11%	7,790	(121,850)	(114,060)	26	(114,033)
78 All Others	242,328.00	3.43%	247,293	(247,643)	(350)	833	483
Subtotal	7,058,780.80	100.00%	7,203,418	(3,146,426)	4,056,992	22,186	4,079,177
Direct Bills					3,146,426		3,146,426
Total					\$7,203,418		\$7,225,603

Basis Units: Total Attorney Hours
 Source: -

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Allocation Summary

Dept:13 County Counsel

Department	Legal Services	Unallowable Activities	Total
0 Direct Billed	\$3,146,426	\$0	\$3,146,426
4 County Administrative Office	378,990	0	378,990
5 Contracts & Purchasing	46,895	0	46,895
6 Fleet Administration	14,458	0	14,458
7 Human Resources	61,219	0	61,219
8 Civil Rights Office	16,838	0	16,838
9 Information Technology	60,561	0	60,561
10 Facilities	2,155	0	2,155
11 Auditor-Controller	26,806	0	26,806
12 Treasurer-Tax Collector	10,024	0	10,024
14 Risk Management	66,671	0	66,671
15 Board of Supervisors	148,232	0	148,232
16 Office of Emergency Services	48,125	0	48,125
21 Housing & Community Dev Admin	396,399	0	396,399
22 Assessor	9,445	0	9,445
23 Clerk/Recorder	5,834	0	5,834
24 Grand Jury	1,462	0	1,462
26 Assessment Appeals Board	49,871	0	49,871
27 Clerk of the Board	94,316	0	94,316
28 Elections	57,352	0	57,352
29 District Attorney	7,882	0	7,882
30 Child Support Services	2,050	0	2,050
31 Public Defender	20,972	0	20,972
33 Jail Operations & Administration	(15,318)	0	(15,318)
34 Sheriff	306,375	0	306,375
36 Probation	71,550	0	71,550
37 Agricultural Commissioner	35,796	0	35,796
38 Community Development	28,485	0	28,485
39 Public Works, Facilities & Parks Admin	358,540	0	358,540
41 Primary Health Care	57,865	0	57,865
42 Emergency Medical Services	16,766	0	16,766
43 Environmental Health	137,156	0	137,156
44 Public Guardian/Administrator	334,889	0	334,889
47 Health Administration	182,419	0	182,419
48 Animal Services	51,698	0	51,698
50 Social Services	849,663	0	849,663
53 Parks Operations	16,761	0	16,761
54 Roads & Bridges - Construction Project	31,561	0	31,561
56 County Library	9,754	0	9,754
60 Workforce Development Board	5,621	0	5,621
61 Behavioral Health	73,954	0	73,954

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Allocation Summary

Dept:13 County Counsel

Department	Legal Services	Unallowable Activities	Total
64 Emergency Communications	\$17,886	\$0	\$17,886
65 Water Resources Agency	5,972	0	5,972
66 Capital Projects	20,319	0	20,319
68 Natividad Medical Center	16,844	0	16,844
71 General Liability Insurance (ISF)	50,367	0	50,367
74 Enterprise Resource Planning (ISF)	90	0	90
76 LAFCO	1,155	0	1,155
77 Superior Court of CA - Mo Co	(114,033)	0	(114,033)
78 All Others	483	0	483
Total	\$7,225,603	\$0	\$7,225,603

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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.

Unallowable Activities

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

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A. Department Costs

Dept:14 Risk Management

Description		Amount	General Admin	Risk Mgmt Svcs	Unallowable Activities
Personnel Costs					
Salaries	S1	1,016,656	0	971,282	45,374
<i>Salary % Split</i>			<i>.00%</i>	<i>95.54%</i>	<i>4.46%</i>
Benefits	P	490,569	0	473,930	16,639
Subtotal - Personnel Costs		1,507,225	0	1,445,212	62,013
Services & Supplies Cost					
Services & Supplies	P	65,952	0	65,952	0
Ins-Gen Liab (non-recoverable)	D	1,361	0	0	0
Cost Plan Charges	D	(149,141)	0	0	0
Interfund Reimbursement	D	(1,423,265)	0	0	0
Misc Revenue	P	(2,131)	0	(2,131)	0
Subtotal - Services & Supplies		(1,507,225)	0	63,820	0
Department Cost Total		0	0	1,509,032	62,013
Adjustments to Cost					
Ins-Gen Liab (non-recoverable)	D	(1,361)	0	0	0
Cost Plan Charges	D	149,141	0	0	0
Interfund Reimbursement	D	1,423,265	0	0	0
Subtotal - Adjustments		1,571,045	0	0	0
Total Costs After Adjustments		1,571,045	0	1,509,032	62,013
General Admin Distribution			0	0	0
Grand Total		\$1,571,045		\$1,509,032	\$62,013
				not allocated	

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B. Incoming Costs - (Default Spread Salary%)

Dept:14 Risk Management

Department	First Incoming	Second Incoming	Risk Mgmt Svcs	Unallowable Activities
3 Audit Costs	\$247	\$5	\$240	\$11
Subtotal - Annual County Audit	247	5	240	11
4 Records Retention	1,597	1,466	2,926	137
4 Budgeting, Finance & Analysis	3,723	789	4,310	201
4 Courier Charges	1,318	819	2,042	95
Subtotal - County Administrative Office	6,638	3,073	9,278	433
5 Contracts & Purchasing	1,659	1,379	2,903	136
Subtotal - Contracts & Purchasing	1,659	1,379	2,903	136
7 Human Resources	10,536	912	10,937	511
Subtotal - Human Resources	10,536	912	10,937	511
8 Civil Rights Office	1,627	296	1,837	86
Subtotal - Civil Rights Office	1,627	296	1,837	86
9 Information Technology Services	60,541	750	58,555	2,735
Subtotal - Information Technology	60,541	750	58,555	2,735
11 Disbursements	857	30	847	40
11 Budget/Cost Plan/Gen Acctg	3,455	117	3,413	159
11 Payroll Division	3,922	135	3,876	181
11 System Division	2,687	93	2,656	124
11 Internal Audit	167	5	164	8
Subtotal - Auditor-Controller	11,088	380	10,956	512
12 Treasury Activities	542	4	522	24
Subtotal - Treasurer-Tax Collector	542	4	522	24
13 Legal Services	66,447	224	63,695	2,976
Subtotal - County Counsel	66,447	224	63,695	2,976
Total Incoming	159,324	7,024	158,924	7,424
C. Total Allocated		\$1,737,393	\$1,667,956	\$69,437
		96.00%	4.00%	

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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)	730,331.91	51.31%	\$852,449	\$(730,332)	\$122,117	\$3,443	\$125,560
72 Workmens' Compensation (ISF)	692,933.43	48.69%	808,797	(692,933)	115,863	3,267	119,131
Subtotal	1,423,265.34	100.00%	1,661,246	(1,423,265)	237,980	6,711	244,691
Direct Bills					1,423,265		1,423,265
Total					\$1,661,246		\$1,667,956

Basis Units: Direct Charges
 Source: -

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Allocation Summary

Dept:14 Risk Management

Department	Risk Mgmt Svcs	Unallowable Activities	Total
0 Direct Billed	\$1,423,265	\$0	\$1,423,265
71 General Liability Insurance (ISF)	125,560	0	125,560
72 Workmens' Compensation (ISF)	119,131	0	119,131
Total	\$1,667,956	\$0	\$1,667,956