

**COUNTY OF MONTEREY
STATE OF CALIFORNIA**



COUNTYWIDE COST ALLOCATION PLAN

For Use in Fiscal Year ending June 30, 2024

Based on actual costs for Fiscal Year 2021-2022

**Rupa Shah, CPA
County of Monterey Auditor-Controller**

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 2023/2024 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:	<small>DocuSigned by:</small> <i>Burcu Mousa</i> <small>811C333563B9474...</small>
Name of Official:	<u>Burcu Mousa, CPA</u>
Title:	<u>Assistant Auditor-Controller</u>
Date of Execution:	<u>8/2/2023 7:11 PM PDT</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
WATER RESOURCES AGENCY Board of Directors
WATER RESOURCES AGENCY Brent Buche
NATIVIDAD MEDICAL CENTER Board of Trustees
NATIVIDAD MEDICAL CENTER Dr. Charles Harris, CEO

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

AGRICULTURAL COMMISSIONER Henry S. Gonzales	CHILD SUPPORT SERVICES Darrell 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

Monterey County, California
FY 2023-2024 - Significant Changes

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

- 1) The Information Technology central service department implemented a new allocation basis methodology for the different services provided by Information Technology, previously approved by the State Controller's Office.
- 2) The Records Retention, Courier, and Mail units were moved from the County Administrative Office central service department to the Facilities central service department.
- 3) Housing and Community Development Administration operating department was reorganized into Housing and Economic Development Administration and Housing and Community Development Administration.
- 4) New unit Emergency Operations Center was added to the list of operating departments.
- 5) Capital Projects operating department was eliminated. Activity related to capital projects is now under Facilities Master Plan Projects.

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
7/27/2023

Table of Contents

Schedule Description	Allocation Basis Units	Allocation Basis Source	Page #
Table of Contents			1
Summary Schedule			4
Carry Forward Schedule			11
Building Depreciation			13
1 Department Costs			14
1 Incoming Costs			15
1 Single-Use Building	Straight Line Depreciation	-	16
1 Multi-Use Building	Straight Line Depreciation	-	17
1 Allocation Summary			19
Equipment Depreciation			21
2 Department Costs			22
2 Incoming Costs			23
2 Depreciation Expense	Straight Line Depreciation	-	24
2 Allocation Summary			25
Annual County Audit			26
3 Department Costs			27
3 Incoming Costs			28
3 Audit Costs	Adjusted Budgeted Expenditures	-	29
3 Direct Identified	Direct Audit Costs	-	31
3 Allocation Summary			32
County Administrative Office			34
4 Department Costs			35
4 Incoming Costs			36
4 Budgeting, Finance & Analysis	Adjusted Budgeted Expenditures	-	38
4 Direct Identified	Time Records	-	40
4 Gen Govt/ Legislative /SB90	**Not Allocated**	-	
4 Unallowed Activities	**Not Allocated**	-	
4 Allocation Summary			41
Contracts & Purchasing			43
5 Department Costs			44
5 Incoming Costs			45
5 Contracts & Purchasing	Number of Purchase Orders	-	47
5 Unallowable Activities	**Not Allocated**	-	
5 Allocation Summary			49

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
7/27/2023

Fleet Administration			51
6 Department Costs			52
6 Incoming Costs			54
6 Vehicle Maintenance & Repairs	Actual Annual Vehicle Charges	-	56
6 Fuel Service	Actual Annual Fuel Consumption	-	58
6 Unallowable Activities	**Not Allocated**	-	
6 Allocation Summary			60
Human Resources			62
7 Department Costs			63
7 Incoming Costs			64
7 Human Resources	Number of Employees	-	66
7 Direct Identified	Time Records	-	68
7 Unallowable Activities	**Not Allocated**	-	
7 Allocation Summary			69
Civil Rights Office			71
8 Department Costs			72
8 Incoming Costs			73
8 Civil Rights Office	Number of Employees	-	75
8 Unallowable Activities	**Not Allocated**	-	
8 Allocation Summary			77
Information Technology			79
9 Department Costs			81
9 Incoming Costs			85
9 Labor	Labor Hours	-	89
9 Device Support Fee	Number of Supported Devices	-	91
9 Enterprise System Support Fee	Number of Employees	-	93
9 Hosted Equipment Fee	Number of Hosted Equipment	-	95
9 Network Connectivity Fee	Number of Network Connections	-	96
9 Phone Equipment Fee	Number of Phones	-	98
9 User Fee	Number of Users	-	100
9 Direct Identified	Time Records	-	102
9 Unallowable Activities	**Not Allocated**	-	
9 Allocation Summary			103
Facilities			105
10 Department Costs			106
10 Incoming Costs			108
10 Fac Maintenance	Labor Cost - Time Records	-	110
10 Records Retention	Directly Identified Based on Actual Usage	-	112
10 Courier Charges	Direct Charges	-	114
10 Mail Charges	Direct Charges	-	116
10 Direct Identified	Direct Cost by Staff Time Records	-	118
10 Unallowable Activities	**Not Allocated**	-	
10 Allocation Summary			119

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
7/27/2023

Auditor-Controller		121
11 Department Costs		124
11 Incoming Costs		126
11 Disbursements	Warrant Count	128
11 Budget/Cost Plan/Gen Acctg	Adjusted Budgeted Expenditures	130
11 Payroll Division	Number of Employees	132
11 System Division	Number of Employees	134
11 Internal Audit	Adjusted Budgeted Expenditures	136
11 Direct Identified	Time Records	138
11 Gen Govt/Prop Tax	**Not Allocated**	
11 Unallowable Activities	**Not Allocated**	
11 Allocation Summary		139
Treasurer-Tax Collector		141
12 Department Costs		142
12 Incoming Costs		143
12 Treasury Activities	Number of Accounts Payable Warrants	145
12 Revenue Collections	Dollars Collected	147
12 Investing	**Not Allocated**	
12 Property Tax Collection	**Not Allocated**	
12 Unallowable Activities	**Not Allocated**	
12 Allocation Summary		148
County Counsel		150
13 Department Costs		151
13 Incoming Costs		152
13 Legal Services	Total Attorney Hours Amount	154
13 Unallowable Activities	**Not Allocated**	
13 Allocation Summary		156
Risk Management		158
14 Department Costs		159
14 Incoming Costs		160
14 Risk Mgmt Svcs	Direct Charges	161
14 Unallowable Activities	**Not Allocated**	
14 Allocation Summary		162

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

Summary Schedule

Department	Board of Supervisors	Office of Emergency Services	Office of Community Engagement & Strategic Advocacy	Auxiliary Services	Cannabis	Rifle Range	Housing & Economic Dev Admin	Emergency Operations Center	Assessor	Clerk/Recorder
1 Building Depreciation	\$136,961	\$97,467	\$0	\$0	\$0	\$0	\$0	\$0	\$117,519	\$79,623
2 Equipment Depreciation	0	32,523	0	1,262	0	0	0	0	518	20,493
3 Annual County Audit	361	136	60	3	87	21	404	356	675	247
4 County Administrative Office	8,046	3,029	1,345	58	1,942	463	8,994	7,940	15,042	5,508
5 Contracts & Purchasing	10,359	5,855	5,404	2,252	2,702	450	4,504	12,160	9,908	19,366
6 Fleet Administration	0	2,773	0	0	269	2,940	0	0	1,970	0
7 Human Resources	23,848	8,786	1,255	0	6,276	2,510	2,510	0	56,483	21,338
8 Civil Rights Office	3,567	1,314	188	0	939	375	375	0	8,448	3,191
9 Information Technology	108,667	310,443	2,483	0	8,842	3,537	10,474	0	353,266	131,798
10 Facilities	221,169	86,787	(0)	0	0	0	73	0	152,945	151,518
11 Auditor-Controller	22,712	9,649	2,912	125	5,498	2,042	9,029	8,766	41,420	18,388
12 Treasurer-Tax Collector	3,056	1,875	767	49	597	292	487	1,558	(83,310)	(37,984)
13 County Counsel	181,754	36,852	0	0	0	0	8,303	0	36,161	0
14 Risk Management	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	720,500	597,491	14,414	3,747	27,151	12,632	45,152	30,781	711,046	413,485
Less: Prior Year Allocations	666,864	423,884	14,858	2,224	0	6,558	40,433	0	759,808	487,337
Carry-Forward	53,636	173,607	(444)	1,524	0	6,074	4,719	0	(48,762)	(73,851)
Proposed Costs	\$774,136	\$771,098	\$13,970	\$5,271	\$27,151	\$18,705	\$49,872	\$30,781	\$662,285	\$339,634

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

Summary Schedule

Department	Grand Jury	Enterprise Risk	Assessment Appeals Board	Clerk of the Board	Elections	District Attorney	Child Support Services	Public Defender	Coroner & Investigation	Jail Operations & Administration
1 Building Depreciation	\$117,998	\$0	\$0	\$11,375	\$39,003	\$3,416,188	\$0	\$381,028	\$0	\$730,745
2 Equipment Depreciation	0	0	0	2,994	0	50,593	0	0	37,439	209,387
3 Annual County Audit	16	21	0	73	552	3,067	1,011	1,485	761	6,820
4 County Administrative Office	366	458	0	1,621	12,293	68,337	22,515	33,094	16,945	151,940
5 Contracts & Purchasing	2,702	450	0	3,603	24,320	22,519	12,610	17,565	16,213	30,625
6 Fleet Administration	0	0	0	0	1,891	50,404	2,496	2,918	0	541,426
7 Human Resources	0	0	0	6,276	13,807	175,725	99,128	69,662	33,890	303,754
8 Civil Rights Office	0	0	0	939	2,065	26,281	14,826	10,419	5,069	45,429
9 Information Technology	0	0	0	32,990	225,943	757,628	551,220	283,298	50,811	662,435
10 Facilities	23,006	0	0	26,431	412,457	385,597	(1,927)	600,887	8,758	1,448,092
11 Auditor-Controller	4,168	538	0	5,308	23,811	149,942	70,330	78,576	35,787	276,686
12 Treasurer-Tax Collector	2,362	110	0	291	4,588	7,621	3,251	11,822	3,859	7,743
13 County Counsel	(139)	0	35,572	114,156	96,870	5,898	13,234	10,382	0	0
14 Risk Management	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	150,480	1,576	35,572	206,055	857,599	5,119,801	788,693	1,501,136	209,532	4,415,082
Less: Prior Year Allocations	146,199	3,782	17,625	152,852	874,824	4,905,233	762,360	1,544,284	170,031	3,316,595
Carry-Forward	4,281	(2,206)	17,947	53,203	(17,225)	214,568	26,332	(43,148)	39,501	1,098,487
Proposed Costs	\$154,761	\$(630)	\$53,520	\$259,258	\$840,374	\$5,334,369	\$815,025	\$1,457,987	\$249,033	\$5,513,569

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

Summary Schedule

Department	Sheriff	Juvenile Hall	Probation	Agricultural Commissioner	Housing & Community Dev Admin	Community Development	Public Works, Facilities & Parks Admin	Parks Operations	Stormwater Floodplain Mgmt	Primary Health Care
1 Building Depreciation	\$893,985	\$0	\$913,889	\$120,707	\$37,357	\$0	\$280,447	\$26,554	\$0	\$247,616
2 Equipment Depreciation	307,186	17,720	9,495	68,462	0	8,078	1,255	51,234	0	27,935
3 Annual County Audit	4,375	2,288	2,887	1,167	768	1,340	213	618	114	5,758
4 County Administrative Office	97,483	50,966	64,326	26,007	17,122	29,847	4,735	13,767	2,540	128,299
5 Contracts & Purchasing	45,938	54,045	63,953	17,114	25,221	23,419	11,259	43,686	5,855	193,210
6 Fleet Administration	0	15,247	26,169	59,301	94	22,368	0	98,786	607	50
7 Human Resources	197,063	148,739	182,001	87,863	18,828	86,607	11,297	37,655	3,766	330,520
8 Civil Rights Office	29,473	22,245	27,220	13,141	2,816	12,953	1,690	5,632	563	49,432
9 Information Technology	1,249,853	241,023	992,698	521,841	63,118	298,536	329,210	110,074	5,305	1,761,504
10 Facilities	750,259	28,319	372,576	97,252	387,308	(15,348)	398,545	298,327	0	110,987
11 Auditor-Controller	189,883	131,328	214,076	70,894	26,183	74,255	11,502	35,404	4,406	310,604
12 Treasurer-Tax Collector	13,286	12,406	69,098	5,211	2,313	5,111	1,461	4,004	377	31,799
13 County Counsel	532,300	0	55,575	47,277	120,458	154,954	2,476	59,902	20,096	38,964
14 Risk Management	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	4,311,085	724,325	2,993,963	1,136,236	701,586	702,120	1,054,090	785,643	43,630	3,236,678
Less: Prior Year Allocations	3,975,371	740,077	2,807,146	981,542	94,344	783,757	2,741,444	1,043,675	0	2,821,068
Carry-Forward	335,713	(15,752)	186,817	154,693	607,243	(81,637)	(1,687,354)	(258,032)	0	415,611
Proposed Costs	\$4,646,798	\$708,573	\$3,180,780	\$1,290,929	\$1,308,829	\$620,483	\$(633,263)	\$527,611	\$43,630	\$3,652,289

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

Summary Schedule

Department	Emergency Medical Services	Environment al Health	Public Guardian/Ad ministrato r	Children's Medical Services	Public Health	Health Administratio n	Animal Services	Veteran's Affairs Office	Social Services	Area Agency on Aging
1 Building Depreciation	\$4,956	\$8,684	\$7,156	\$10,854	\$3,308	\$490,924	\$80,440	\$4,006	\$69,968	\$0
2 Equipment Depreciation	2,920	58,635	5,904	0	23,288	15,476	7,850	1,170	0	0
3 Annual County Audit	446	1,422	185	439	3,572	1,240	315	236	16,411	396
4 County Administrative Office	9,941	31,684	4,126	9,789	79,594	27,623	7,012	5,252	365,628	8,831
5 Contracts & Purchasing	8,107	35,129	10,359	5,404	96,380	43,686	20,717	6,305	92,326	8,107
6 Fleet Administration	0	37,585	1,280	330	12,563	5,192	11,035	190	53,745	0
7 Human Resources	7,531	69,035	15,690	27,394	147,358	66,525	21,338	13,807	967,744	1,255
8 Civil Rights Office	1,126	10,325	2,347	4,097	22,039	9,949	3,191	2,065	144,735	188
9 Information Technology	48,386	255,328	63,559	113,715	810,473	637,212	110,774	54,649	5,968,866	1,768
10 Facilities	52,522	67,055	75,244	114,837	112,845	81,079	22,887	103,847	309,423	0
11 Auditor-Controller	14,270	69,590	190,125	22,387	155,742	61,315	25,046	12,526	787,696	10,343
12 Treasurer-Tax Collector	1,689	6,853	109,082	960	13,974	4,821	5,622	1,108	23,721	1,729
13 County Counsel	12,243	95,568	370,728	0	32,131	142,129	45,878	1,579	957,407	0
14 Risk Management	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	164,138	746,894	855,783	310,208	1,513,266	1,587,171	362,105	206,740	9,757,670	32,616
Less: Prior Year Allocations	245,058	762,699	655,343	385,100	1,036,977	1,347,771	364,495	111,827	8,374,048	25,592
Carry-Forward	(80,920)	(15,805)	200,440	(74,892)	476,289	239,399	(2,390)	94,913	1,383,622	7,025
Proposed Costs	\$83,218	\$731,089	\$1,056,223	\$235,315	\$1,989,555	\$1,826,570	\$359,716	\$301,653	\$11,141,292	\$39,641

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

Summary Schedule

Department	Agricultural Cooperative Extension	Roads & Bridges - Construction Projects	Roads & Bridges - Maintenance	County Library	IHSS PA- Administratio n	Fish & Game Propagation	Community Action Partnership	Workforce Development Board	Behavioral Health	Homeland Security Grant
1 Building Depreciation	\$0	\$0	\$0	\$278,852	\$0	\$0	\$0	\$0	\$666,721	\$0
2 Equipment Depreciation	2,715	0	0	0	0	0	0	0	0	0
3 Annual County Audit	43	1,362	1,502	955	114	4	100	447	13,571	119
4 County Administrative Office	955	30,353	33,459	21,270	2,534	91	2,225	9,966	302,358	2,644
5 Contracts & Purchasing	450	83,319	68,457	32,427	1,801	0	8,557	450	117,097	4,053
6 Fleet Administration	6,556	52,645	436,590	13,489	0	0	0	494	59,632	0
7 Human Resources	2,510	40,166	63,299	68,031	8,786	0	1,255	13,807	448,468	0
8 Civil Rights Office	375	6,007	9,467	10,175	1,314	0	188	2,065	67,073	0
9 Information Technology	9,575	123,873	80,065	127,880	12,378	0	1,768	51,256	216,139	0
10 Facilities	1,849	(1,387)	353,971	209,469	0	0	0	(28)	59,173	4,740
11 Auditor-Controller	2,147	51,327	82,482	65,074	6,601	152	4,360	14,389	484,051	2,566
12 Treasurer-Tax Collector	122	5,113	15,864	9,653	256	49	1,230	0	20,295	304
13 County Counsel	0	64,946	0	24,350	0	4,770	0	353	161,144	0
14 Risk Management	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	27,298	457,724	1,145,155	861,622	33,785	5,066	19,683	93,200	2,615,722	14,427
Less: Prior Year Allocations	57,385	260,541	1,276,207	920,985	19,371	597	10,561	212,119	2,545,458	6,939
Carry-Forward	(30,087)	197,183	(131,052)	(59,363)	14,414	4,468	9,122	(118,919)	70,264	7,488
Proposed Costs	\$(2,789)	\$654,907	\$1,014,102	\$802,259	\$48,199	\$9,534	\$28,805	\$(25,720)	\$2,685,987	\$21,915

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

Summary Schedule

Department	NGEN Operations & Maintenance	Emergency Communicati ons	Water Resources Agency	Facilities Master Plan Projects	Natividad Medical Center	Parks Lake & Resort Operations	Laguna Seca Track	General Liability Insurance (ISF)	Workmens' Compensatio n (ISF)	Benefits Programs Fund (ISF)
1 Building Depreciation	\$0	\$78,949	\$30,993	\$0	\$9,198	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Annual County Audit	140	1,201	5,100	148	0	353	1,962	1,118	552	644
4 County Administrative Office	3,119	26,755	67,931	3,300	679,873	7,868	43,713	24,917	12,296	14,339
5 Contracts & Purchasing	0	15,313	168,889	68,457	531,889	7,656	66,655	1,351	6,756	4,053
6 Fleet Administration	0	2,394	9,938	0	4,602	887	52,766	0	0	0
7 Human Resources	0	75,311	43,931	0	1,483,246	0	3,766	0	0	135,261
8 Civil Rights Office	0	11,263	6,570	0	221,834	0	563	0	0	0
9 Information Technology	22,635	182,747	540,421	0	382,595	0	46,807	0	0	0
10 Facilities	0	62,424	277,945	146,829	(16,434)	2,623	1,224	0	0	0
11 Auditor-Controller	2,437	61,916	101,923	9,142	1,407,487	9,130	54,970	21,113	11,991	14,407
12 Treasurer-Tax Collector	0	3,044	16,859	3,993	100,735	1,814	11,490	998	1,449	1,948
13 County Counsel	0	26,049	(4,297)	29,959	(4,603)	4,707	(3,727)	(59,446)	0	0
14 Risk Management	0	0	0	0	0	0	0	228,334	213,347	0
Total Current Allocations	28,331	547,367	1,266,204	261,827	4,800,422	35,039	280,189	218,387	246,390	170,652
Less: Prior Year Allocations	182,971	574,643	702,516	(156,214)	4,645,714	48,364	523,388	135,271	137,126	44,656
Carry-Forward	(154,640)	(27,276)	563,688	418,041	154,708	(13,325)	(243,199)	83,116	109,264	125,995
Proposed Costs	\$(126,308)	\$520,091	\$1,829,892	\$679,868	\$4,955,130	\$21,714	\$36,990	\$301,503	\$355,655	\$296,647

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
7/27/2023

Summary Schedule

Department	Enterprise Resource Planning (ISF)	Vehicle Replacement Planning (ISF)	LAFCO	Superior Court of CA - Mo Co	All Others	All Others (Not Occupied)	Total
1 Building Depreciation	\$0	\$0	\$0	\$183,797	\$0	\$345,731	\$9,923,000
2 Equipment Depreciation	0	0	0	0	0	0	964,532
3 Annual County Audit	0	0	0	0	724	0	90,504
4 County Administrative Office	1,073	0	0	0	16,130	0	2,651,676
5 Contracts & Purchasing	0	13,511	0	0	31,526	0	2,246,455
6 Fleet Administration	0	0	0	0	20,419	0	1,612,039
7 Human Resources	1,894	0	0	0	10,041	0	5,667,038
8 Civil Rights Office	0	0	0	0	1,502	0	827,047
9 Information Technology	1,572	0	0	0	389,149	0	19,320,587
10 Facilities	0	0	0	381,775	90,165	272,071	8,730,164
11 Auditor-Controller	14,185	720	0	0	30,952	0	5,636,786
12 Treasurer-Tax Collector	0	438	0	362,386	18,435	0	820,135
13 County Counsel	0	0	(686)	(269)	38,755	0	3,510,716
14 Risk Management	0	0	0	0	0	0	441,681
Total Current Allocations	18,724	14,670	(686)	927,689	647,798	617,802	62,442,361
Less: Prior Year Allocations	0	6,179	38	7,249,042	92,888	779,824	63,869,655
Carry-Forward	0	8,491	(723)	(6,321,352)	554,910	(162,022)	(1,547,580)
Proposed Costs	\$18,724	\$23,161	\$(1,409)	\$5,393,663	\$1,202,708	\$455,781	\$60,894,781

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
7/27/2023

Carry Forward Schedule

Department	Current Allocation	Prior Year Allocation	Carry-Forward	Adjustments	Proposed Cost
15 Board of Supervisors	720,500	666,864	53,636	0	774,136
16 Office of Emergency Services	597,491	423,884	173,607	0	771,098
17 Office of Community Engagement & St	14,414	14,858	(444)	0	13,970
18 Auxiliary Services	3,747	2,224	1,524	0	5,271
19 Cannabis	27,151	0	0	0	27,151
20 Rifle Range	12,632	6,558	6,074	0	18,705
21 Housing & Economic Dev Admin	45,152	40,433	4,719	0	49,872
22 Emergency Operations Center	30,781	0	0	0	30,781
23 Assessor	711,046	759,808	(48,762)	0	662,285
24 Clerk/Recorder	413,485	487,337	(73,851)	0	339,634
25 Grand Jury	150,480	146,199	4,281	0	154,761
26 Enterprise Risk	1,576	3,782	(2,206)	0	(630)
27 Assessment Appeals Board	35,572	17,625	17,947	0	53,520
28 Clerk of the Board	206,055	152,852	53,203	0	259,258
29 Elections	857,599	874,824	(17,225)	0	840,374
30 District Attorney	5,119,801	4,905,233	214,568	0	5,334,369
31 Child Support Services	788,693	762,360	26,332	0	815,025
32 Public Defender	1,501,136	1,544,284	(43,148)	0	1,457,987
33 Coroner & Investigation	209,532	170,031	39,501	0	249,033
34 Jail Operations & Administration	4,415,082	3,316,595	1,098,487	0	5,513,569
35 Sheriff	4,311,085	3,975,371	335,713	0	4,646,798
36 Juvenile Hall	724,325	740,077	(15,752)	0	708,573
37 Probation	2,993,963	2,807,146	186,817	0	3,180,780
38 Agricultural Commissioner	1,136,236	981,542	154,693	0	1,290,929
39 Housing & Community Dev Admin	701,586	94,344	607,243	0	1,308,829
40 Community Development	702,120	783,757	(81,637)	0	620,483
41 Public Works, Facilities & Parks Admin	1,054,090	2,741,444	(1,687,354)	0	(633,263)
42 Parks Operations	785,643	1,043,675	(258,032)	0	527,611
43 Stormwater Floodplain Mgmt	43,630	0	0	0	43,630
44 Primary Health Care	3,236,678	2,821,068	415,611	0	3,652,289
45 Emergency Medical Services	164,138	245,058	(80,920)	0	83,218
46 Environmental Health	746,894	762,699	(15,805)	0	731,089
47 Public Guardian/Administrator	855,783	655,343	200,440	0	1,056,223
48 Children's Medical Services	310,208	385,100	(74,892)	0	235,315
49 Public Health	1,513,266	1,036,977	476,289	0	1,989,555
50 Health Administration	1,587,171	1,347,771	239,399	0	1,826,570
51 Animal Services	362,105	364,495	(2,390)	0	359,716
52 Veteran's Affairs Office	206,740	111,827	94,913	0	301,653
53 Social Services	9,757,670	8,374,048	1,383,622	0	11,141,292
54 Area Agency on Aging	32,616	25,592	7,025	0	39,641

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
7/27/2023

Carry Forward Schedule

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
55 Agricultural Cooperative Extension	27,298	57,385	(30,087)	0	(2,789)
56 Roads & Bridges - Construction Project	457,724	260,541	197,183	0	654,907
57 Roads & Bridges - Maintenance	1,145,155	1,276,207	(131,052)	0	1,014,102
58 County Library	861,622	920,985	(59,363)	0	802,259
59 IHSS PA-Administration	33,785	19,371	14,414	0	48,199
60 Fish & Game Propagation	5,066	597	4,468	0	9,534
61 Community Action Partnership	19,683	10,561	9,122	0	28,805
62 Workforce Development Board	93,200	212,119	(118,919)	0	(25,720)
63 Behavioral Health	2,615,722	2,545,458	70,264	0	2,685,987
64 Homeland Security Grant	14,427	6,939	7,488	0	21,915
65 NGEN Operations & Maintenance	28,331	182,971	(154,640)	0	(126,308)
66 Emergency Communications	547,367	574,643	(27,276)	0	520,091
67 Water Resources Agency	1,266,204	702,516	563,688	0	1,829,892
68 Facilities Master Plan Projects	261,827	(156,214)	418,041	0	679,868
69 Natividad Medical Center	4,800,422	4,645,714	154,708	0	4,955,130
70 Parks Lake & Resort Operations	35,039	48,364	(13,325)	0	21,714
71 Laguna Seca Track	280,189	523,388	(243,199)	0	36,990
72 General Liability Insurance (ISF)	218,387	135,271	83,116	0	301,503
73 Workmens' Compensation (ISF)	246,390	137,126	109,264	0	355,655
74 Benefits Programs Fund (ISF)	170,652	44,656	125,995	0	296,647
75 Enterprise Resource Planning (ISF)	18,724	0	0	0	18,724
76 Vehicle Replacement Planning (ISF)	14,670	6,179	8,491	0	23,161
77 LAFCO	(686)	38	(723)	0	(1,409)
78 Superior Court of CA - Mo Co	927,689	7,249,042	(6,321,352)	0	(5,393,663)
79 All Others	647,798	92,888	554,910	0	1,202,708
80 All Others (Not Occupied)	617,802	779,824	(162,022)	0	455,781
Total	62,442,361	63,869,655	(1,547,580)	0	60,894,781

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
7/27/2023

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.

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
7/27/2023

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	10,823,969	0	5,071,685	5,752,284
Subtotal - Services & Supplies		<u>10,823,969</u>	<u>0</u>	<u>5,071,685</u>	<u>5,752,284</u>
Department Cost Total		10,823,969	0	5,071,685	5,752,284
Adjustments to Cost					
Subtotal - Adjustments		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Costs After Adjustments		10,823,969	0	5,071,685	5,752,284
General Admin Distribution			0	0	0
Grand Total		<u><u>\$10,823,969</u></u>	<u><u>\$5,071,685</u></u>	<u><u>\$5,752,284</u></u>	

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
7/27/2023

B. Incoming Costs - (Default Spread Expense%)

Dept:1 Building Depreciation

No Indirect Costs

Page Intentionally Left Blank

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

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	25,057.76	0.49%	\$25,058	\$0	\$25,058	\$0	\$25,058
5 Contracts & Purchasing	16,183.15	0.32%	16,183	0	16,183	0	16,183
6 Fleet Administration	22,085.84	0.44%	22,086	0	22,086	0	22,086
9 Information Technology	74,258.91	1.46%	74,259	0	74,259	0	74,259
15 Board of Supervisors	25,045.79	0.49%	25,046	0	25,046	0	25,046
23 Assessor	37,896.14	0.75%	37,896	0	37,896	0	37,896
32 Public Defender	85,283.69	1.68%	85,284	0	85,284	0	85,284
34 Jail Operations & Administration	730,745.47	14.41%	730,745	0	730,745	0	730,745
35 Sheriff	871,192.45	17.18%	871,192	0	871,192	0	871,192
37 Probation	905,876.50	17.86%	905,877	0	905,877	0	905,877
38 Agricultural Commissioner	120,515.35	2.38%	120,515	0	120,515	0	120,515
41 Public Works, Facilities & Parks Admin	227,536.20	4.49%	227,536	0	227,536	0	227,536
42 Parks Operations	26,554.17	0.52%	26,554	0	26,554	0	26,554
44 Primary Health Care	236,042.87	4.65%	236,043	0	236,043	0	236,043
50 Health Administration	490,924.08	9.68%	490,924	0	490,924	0	490,924
51 Animal Services	80,439.55	1.59%	80,440	0	80,440	0	80,440
53 Social Services	33,515.74	0.66%	33,516	0	33,516	0	33,516
58 County Library	182,208.16	3.59%	182,208	0	182,208	0	182,208
63 Behavioral Health	660,155.79	13.02%	660,156	0	660,156	0	660,156
67 Water Resources Agency	7,477.43	0.15%	7,477	0	7,477	0	7,477
69 Natividad Medical Center	9,198.08	0.18%	9,198	0	9,198	0	9,198
78 Superior Court of CA - Mo Co	93,856.77	1.85%	93,857	0	93,857	0	93,857
80 All Others (Not Occupied)	109,635.04	2.16%	109,635	0	109,635	0	109,635
Subtotal	5,071,684.93	100.00%	5,071,685	0	5,071,685	0	5,071,685
Direct Bills					0		0
Total					\$5,071,685		\$5,071,685

Basis Units: Straight Line Depreciation
 Source: -

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

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	227,495.26	3.95%	\$227,495	\$0	\$227,495	\$0	\$227,495
5 Contracts & Purchasing	175,613.16	3.05%	175,613	0	175,613	0	175,613
7 Human Resources	22,749.53	0.40%	22,750	0	22,750	0	22,750
8 Civil Rights Office	5,576.67	0.10%	5,577	0	5,577	0	5,577
10 Facilities	2,080.59	0.04%	2,081	0	2,081	0	2,081
11 Auditor-Controller	102,372.87	1.78%	102,373	0	102,373	0	102,373
12 Treasurer-Tax Collector	125,122.39	2.18%	125,122	0	125,122	0	125,122
13 County Counsel	102,372.87	1.78%	102,373	0	102,373	0	102,373
15 Board of Supervisors	111,914.74	1.95%	111,915	0	111,915	0	111,915
16 Office of Emergency Services	97,467.47	1.69%	97,467	0	97,467	0	97,467
23 Assessor	79,623.34	1.38%	79,623	0	79,623	0	79,623
24 Clerk/Recorder	79,623.34	1.38%	79,623	0	79,623	0	79,623
25 Grand Jury	117,997.78	2.05%	117,998	0	117,998	0	117,998
28 Clerk of the Board	11,374.76	0.20%	11,375	0	11,375	0	11,375
29 Elections	39,003.06	0.68%	39,003	0	39,003	0	39,003
30 District Attorney	3,416,188.26	59.39%	3,416,188	0	3,416,188	0	3,416,188
32 Public Defender	295,743.84	5.14%	295,744	0	295,744	0	295,744
35 Sheriff	22,792.68	0.40%	22,793	0	22,793	0	22,793
37 Probation	8,012.22	0.14%	8,012	0	8,012	0	8,012
38 Agricultural Commissioner	191.17	0.00%	191	0	191	0	191
39 Housing & Community Dev Admin	37,356.94	0.65%	37,357	0	37,357	0	37,357
41 Public Works, Facilities & Parks Admin	52,911.13	0.92%	52,911	0	52,911	0	52,911
44 Primary Health Care	11,573.19	0.20%	11,573	0	11,573	0	11,573
45 Emergency Medical Services	4,955.63	0.09%	4,956	0	4,956	0	4,956
46 Environmental Health	8,684.22	0.15%	8,684	0	8,684	0	8,684
47 Public Guardian/Administrator	7,155.60	0.12%	7,156	0	7,156	0	7,156
48 Children's Medical Services	10,853.68	0.19%	10,854	0	10,854	0	10,854
49 Public Health	3,308.37	0.06%	3,308	0	3,308	0	3,308
52 Veteran's Affairs Office	4,006.11	0.07%	4,006	0	4,006	0	4,006
53 Social Services	36,451.82	0.63%	36,452	0	36,452	0	36,452
58 County Library	96,644.02	1.68%	96,644	0	96,644	0	96,644
63 Behavioral Health	6,565.27	0.11%	6,565	0	6,565	0	6,565
66 Emergency Communications	78,949.01	1.37%	78,949	0	78,949	0	78,949
67 Water Resources Agency	23,516.06	0.41%	23,516	0	23,516	0	23,516
78 Superior Court of CA - Mo Co	89,940.38	1.56%	89,940	0	89,940	0	89,940
80 All Others (Not Occupied)	236,096.19	4.10%	236,096	0	236,096	0	236,096

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

Multi-Use Building Allocations

Dept:1 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	5,752,283.64	100.00%	5,752,284	0	5,752,284	0	5,752,284
Direct Bills					0		0
Total					\$5,752,284		\$5,752,284
Basis Units: Straight Line Depreciation							
Source: -							

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
7/27/2023

Allocation Summary

Dept:1 Building Depreciation

Department	Single-Use Building	Multi-Use Building	Total
4 County Administrative Office	\$25,058	\$227,495	\$252,553
5 Contracts & Purchasing	16,183	175,613	191,796
6 Fleet Administration	22,086	0	22,086
7 Human Resources	0	22,750	22,750
8 Civil Rights Office	0	5,577	5,577
9 Information Technology	74,259	0	74,259
10 Facilities	0	2,081	2,081
11 Auditor-Controller	0	102,373	102,373
12 Treasurer-Tax Collector	0	125,122	125,122
13 County Counsel	0	102,373	102,373
15 Board of Supervisors	25,046	111,915	136,961
16 Office of Emergency Services	0	97,467	97,467
23 Assessor	37,896	79,623	117,519
24 Clerk/Recorder	0	79,623	79,623
25 Grand Jury	0	117,998	117,998
28 Clerk of the Board	0	11,375	11,375
29 Elections	0	39,003	39,003
30 District Attorney	0	3,416,188	3,416,188
32 Public Defender	85,284	295,744	381,028
34 Jail Operations & Administration	730,745	0	730,745
35 Sheriff	871,192	22,793	893,985
37 Probation	905,877	8,012	913,889
38 Agricultural Commissioner	120,515	191	120,707
39 Housing & Community Dev Admin	0	37,357	37,357
41 Public Works, Facilities & Parks Admin	227,536	52,911	280,447
42 Parks Operations	26,554	0	26,554
44 Primary Health Care	236,043	11,573	247,616
45 Emergency Medical Services	0	4,956	4,956
46 Environmental Health	0	8,684	8,684
47 Public Guardian/Administrator	0	7,156	7,156
48 Children's Medical Services	0	10,854	10,854
49 Public Health	0	3,308	3,308
50 Health Administration	490,924	0	490,924
51 Animal Services	80,440	0	80,440
52 Veteran's Affairs Office	0	4,006	4,006
53 Social Services	33,516	36,452	69,968
58 County Library	182,208	96,644	278,852
63 Behavioral Health	660,156	6,565	666,721
66 Emergency Communications	0	78,949	78,949
67 Water Resources Agency	7,477	23,516	30,993
69 Natividad Medical Center	9,198	0	9,198

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

Allocation Summary

Dept:1 Building Depreciation

Department	Single-Use Building	Multi-Use Building	Total
78 Superior Court of CA - Mo Co	\$93,857	\$89,940	\$183,797
80 All Others (Not Occupied)	109,635	236,096	345,731
Total	\$5,071,685	\$5,752,284	\$10,823,969

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
7/27/2023

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.

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

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	2,567,490	0	2,567,490
Subtotal - Services & Supplies		<u>2,567,490</u>	<u>0</u>	<u>2,567,490</u>
Department Cost Total		2,567,490	0	2,567,490
Adjustments to Cost				
Subtotal - Adjustments		<u>0</u>	<u>0</u>	<u>0</u>
Total Costs After Adjustments		2,567,490	0	2,567,490
General Admin Distribution			0	0
Grand Total		<u><u>\$2,567,490</u></u>		<u><u>\$2,567,490</u></u>

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
7/27/2023

B. Incoming Costs - (Default Spread Expense%)

Dept:2 Equipment Depreciation

No Indirect Costs

Page Intentionally Left Blank

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
7/27/2023

Depreciation Expense Allocations

Dept:2 Equipment Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 Fleet Administration	117,687.31	4.58%	\$117,687	\$0	\$117,687	\$0	\$117,687
9 Information Technology	1,378,652.88	53.70%	1,378,653	0	1,378,653	0	1,378,653
10 Facilities	104,540.36	4.07%	104,540	0	104,540	0	104,540
12 Treasurer-Tax Collector	2,078.35	0.08%	2,078	0	2,078	0	2,078
16 Office of Emergency Services	32,522.81	1.27%	32,523	0	32,523	0	32,523
18 Auxiliary Services	1,261.61	0.05%	1,262	0	1,262	0	1,262
23 Assessor	518.23	0.02%	518	0	518	0	518
24 Clerk/Recorder	20,493.08	0.80%	20,493	0	20,493	0	20,493
28 Clerk of the Board	2,993.54	0.12%	2,994	0	2,994	0	2,994
30 District Attorney	50,593.49	1.97%	50,593	0	50,593	0	50,593
33 Coroner & Investigation	37,438.51	1.46%	37,439	0	37,439	0	37,439
34 Jail Operations & Administration	209,387.11	8.16%	209,387	0	209,387	0	209,387
35 Sheriff	307,185.94	11.96%	307,186	0	307,186	0	307,186
36 Juvenile Hall	17,719.51	0.69%	17,720	0	17,720	0	17,720
37 Probation	9,495.19	0.37%	9,495	0	9,495	0	9,495
38 Agricultural Commissioner	68,461.69	2.67%	68,462	0	68,462	0	68,462
40 Community Development	8,078.05	0.31%	8,078	0	8,078	0	8,078
41 Public Works, Facilities & Parks Admin	1,255.48	0.05%	1,255	0	1,255	0	1,255
42 Parks Operations	51,234.07	2.00%	51,234	0	51,234	0	51,234
44 Primary Health Care	27,935.44	1.09%	27,935	0	27,935	0	27,935
45 Emergency Medical Services	2,919.58	0.11%	2,920	0	2,920	0	2,920
46 Environmental Health	58,635.44	2.28%	58,635	0	58,635	0	58,635
47 Public Guardian/Administrator	5,903.87	0.23%	5,904	0	5,904	0	5,904
49 Public Health	23,288.05	0.91%	23,288	0	23,288	0	23,288
50 Health Administration	15,475.65	0.60%	15,476	0	15,476	0	15,476
51 Animal Services	7,850.49	0.31%	7,850	0	7,850	0	7,850
52 Veteran's Affairs Office	1,169.71	0.05%	1,170	0	1,170	0	1,170
55 Agricultural Cooperative Extension	2,715.00	0.11%	2,715	0	2,715	0	2,715
Subtotal	2,567,490.44	100.00%	2,567,490	0	2,567,490	0	2,567,490
Direct Bills					0		0
Total					\$2,567,490		\$2,567,490

Basis Units: Straight Line Depreciation
Source: -

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
7/27/2023

Allocation Summary

Dept:2 Equipment Depreciation

Department	Depreciation Expense	Total
6 Fleet Administration	\$117,687	\$117,687
9 Information Technology	1,378,653	1,378,653
10 Facilities	104,540	104,540
12 Treasurer-Tax Collector	2,078	2,078
16 Office of Emergency Services	32,523	32,523
18 Auxiliary Services	1,262	1,262
23 Assessor	518	518
24 Clerk/Recorder	20,493	20,493
28 Clerk of the Board	2,994	2,994
30 District Attorney	50,593	50,593
33 Coroner & Investigation	37,439	37,439
34 Jail Operations & Administration	209,387	209,387
35 Sheriff	307,186	307,186
36 Juvenile Hall	17,720	17,720
37 Probation	9,495	9,495
38 Agricultural Commissioner	68,462	68,462
40 Community Development	8,078	8,078
41 Public Works, Facilities & Parks Admin	1,255	1,255
42 Parks Operations	51,234	51,234
44 Primary Health Care	27,935	27,935
45 Emergency Medical Services	2,920	2,920
46 Environmental Health	58,635	58,635
47 Public Guardian/Administrator	5,904	5,904
49 Public Health	23,288	23,288
50 Health Administration	15,476	15,476
51 Animal Services	7,850	7,850
52 Veteran's Affairs Office	1,170	1,170
55 Agricultural Cooperative Extension	2,715	2,715
Total	\$2,567,490	\$2,567,490

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
7/27/2023

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
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

A. Department Costs

Dept:3 Annual County Audit

Description		Amount	General Admin	Audit Costs	Direct Identified
Personnel Costs					
Salaries	S	0	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>	<i>.00%</i>
Benefits	S	0	0	0	0
Subtotal - Personnel Costs		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Services & Supplies Cost					
Audit	P	154,540	0	92,540	62,000
Subtotal - Services & Supplies		<u>154,540</u>	<u>0</u>	<u>92,540</u>	<u>62,000</u>
Department Cost Total		154,540	0	92,540	62,000
Adjustments to Cost					
Subtotal - Adjustments		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Costs After Adjustments		154,540	0	92,540	62,000
General Admin Distribution			0	0	0
Grand Total		<u><u>\$154,540</u></u>		<u><u>\$92,540</u></u>	<u><u>\$62,000</u></u>

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
7/27/2023

B. Incoming Costs - (Default Spread Custom%)

Dept:3 Annual County Audit

Department	First Incoming	Second Incoming	Audit Costs	Direct Identified
3 Audit Costs	\$0	\$43	\$43	\$0
Subtotal - Annual County Audit	0	43	43	0
4 Budgeting, Finance & Analysis	0	792	792	0
Subtotal - County Administrative Office	0	792	792	0
5 Contracts & Purchasing	0	259	259	0
Subtotal - Contracts & Purchasing	0	259	259	0
11 Disbursements	0	116	116	0
11 Budget/Cost Plan/Gen Acctg	0	606	606	0
11 Internal Audit	0	128	128	0
Subtotal - Auditor-Controller	0	851	851	0
12 Treasury Activities	0	72	72	0
Subtotal - Treasurer-Tax Collector	0	72	72	0
Total Incoming	0	2,016	2,016	0
C. Total Allocated		\$156,556	\$94,556	\$62,000
			60.40%	39.60%

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

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	441,940.00	0.05%	\$43	\$0	\$43	\$0	\$43
4 County Administrative Office	5,838,616.00	0.61%	565	0	565	12	577
5 Contracts & Purchasing	1,422,548.00	0.15%	138	0	138	3	141
6 Fleet Administration	6,528,517.00	0.68%	632	0	632	14	645
7 Human Resources	7,083,119.00	0.74%	685	0	685	15	700
8 Civil Rights Office	967,524.00	0.10%	94	0	94	2	96
9 Information Technology	28,085,719.00	2.94%	2,717	0	2,717	59	2,777
10 Facilities	15,540,961.00	1.62%	1,504	0	1,504	33	1,536
11 Auditor-Controller	7,155,122.00	0.75%	692	0	692	15	707
12 Treasurer-Tax Collector	10,128,266.00	1.06%	980	0	980	21	1,001
13 County Counsel	7,300,495.02	0.76%	706	0	706	15	722
14 Risk Management	2,088,531.00	0.22%	202	0	202	4	206
15 Board of Supervisors	3,652,880.00	0.38%	353	0	353	8	361
16 Office of Emergency Services	1,375,332.54	0.14%	133	0	133	3	136
17 Office of Community Engagement & St	610,646.00	0.06%	59	0	59	1	60
18 Auxiliary Services	26,169.00	0.00%	3	0	3	0	3
19 Cannabis	881,533.50	0.09%	85	0	85	2	87
20 Rifle Range	210,360.00	0.02%	20	0	20	0	21
21 Housing & Economic Dev Admin	4,082,998.00	0.43%	395	0	395	9	404
22 Emergency Operations Center	3,604,582.00	0.38%	349	0	349	8	356
23 Assessor	6,828,831.00	0.71%	661	0	661	14	675
24 Clerk/Recorder	2,500,503.00	0.26%	242	0	242	5	247
25 Grand Jury	166,375.00	0.02%	16	0	16	0	16
26 Enterprise Risk	207,769.00	0.02%	20	0	20	0	21
28 Clerk of the Board	735,927.00	0.08%	71	0	71	2	73
29 Elections	5,580,651.00	0.58%	540	0	540	12	552
30 District Attorney	31,024,123.00	3.24%	3,002	0	3,002	65	3,067
31 Child Support Services	10,221,648.00	1.07%	989	0	989	22	1,011
32 Public Defender	15,024,330.00	1.57%	1,454	0	1,454	32	1,485
33 Coroner & Investigation	7,692,819.00	0.80%	744	0	744	16	761
34 Jail Operations & Administration	68,978,716.00	7.21%	6,674	0	6,674	145	6,820
35 Sheriff	44,255,685.00	4.63%	4,282	0	4,282	93	4,375
36 Juvenile Hall	23,137,898.00	2.42%	2,239	0	2,239	49	2,288
37 Probation	29,203,050.00	3.05%	2,826	0	2,826	62	2,887
38 Agricultural Commissioner	11,806,971.00	1.23%	1,142	0	1,142	25	1,167
39 Housing & Community Dev Admin	7,773,066.00	0.81%	752	0	752	16	768
40 Community Development	13,549,895.00	1.42%	1,311	0	1,311	29	1,340
41 Public Works, Facilities & Parks Admin	2,149,584.00	0.22%	208	0	208	5	213
42 Parks Operations	6,249,983.00	0.65%	605	0	605	13	618
43 Stormwater Floodplain Mgmt	1,153,248.00	0.12%	112	0	112	2	114
44 Primary Health Care	58,245,737.00	6.09%	5,636	0	5,636	123	5,758
45 Emergency Medical Services	4,513,014.00	0.47%	437	0	437	10	446

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

Audit Costs Allocations

Dept:3 Annual County Audit

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46 Environmental Health	14,383,910.04	1.50%	\$1,392	\$0	\$1,392	\$30	\$1,422
47 Public Guardian/Administrator	1,873,013.00	0.20%	181	0	181	4	185
48 Children's Medical Services	4,444,002.00	0.46%	430	0	430	9	439
49 Public Health	36,134,324.00	3.78%	3,496	0	3,496	76	3,572
50 Health Administration	12,540,433.00	1.31%	1,213	0	1,213	26	1,240
51 Animal Services	3,183,425.00	0.33%	308	0	308	7	315
52 Veteran's Affairs Office	2,384,299.00	0.25%	231	0	231	5	236
53 Social Services	165,989,783.00	17.36%	16,061	0	16,061	350	16,411
54 Area Agency on Aging	4,009,065.00	0.42%	388	0	388	8	396
55 Agricultural Cooperative Extension	433,610.00	0.05%	42	0	42	1	43
56 Roads & Bridges - Construction Project	13,779,649.00	1.44%	1,333	0	1,333	29	1,362
57 Roads & Bridges - Maintenance	15,190,091.00	1.59%	1,470	0	1,470	32	1,502
58 County Library	9,656,067.00	1.01%	934	0	934	20	955
59 IHSS PA-Administration	1,150,472.00	0.12%	111	0	111	2	114
60 Fish & Game Propagation	41,520.00	0.00%	4	0	4	0	4
61 Community Action Partnership	1,010,224.00	0.11%	98	0	98	2	100
62 Workforce Development Board	4,524,488.00	0.47%	438	0	438	10	447
63 Behavioral Health	137,266,419.00	14.35%	13,281	0	13,281	290	13,571
64 Homeland Security Grant	1,200,291.00	0.13%	116	0	116	3	119
65 NGEN Operations & Maintenance	1,415,919.00	0.15%	137	0	137	3	140
66 Emergency Communications	12,146,501.00	1.27%	1,175	0	1,175	26	1,201
68 Facilities Master Plan Projects	1,498,182.00	0.16%	145	0	145	3	148
70 Parks Lake & Resort Operations	3,572,110.00	0.37%	346	0	346	8	353
71 Laguna Seca Track	19,845,160.00	2.07%	1,920	0	1,920	42	1,962
72 General Liability Insurance (ISF)	11,312,055.00	1.18%	1,095	0	1,095	24	1,118
73 Workmens' Compensation (ISF)	5,582,397.00	0.58%	540	0	540	12	552
74 Benefits Programs Fund (ISF)	6,509,478.00	0.68%	630	0	630	14	644
79 All Others	7,322,631.00	0.77%	709	0	709	15	724
Subtotal	956,425,200.10	100.00%	92,540	0	92,540	2,016	94,556
Direct Bills					0		0
Total					\$92,540		\$94,556

Basis Units: Adjusted Budgeted Expenditures

Source: -

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

Direct Identified Allocations

Dept:3 Annual County Audit

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
67 Water Resources Agency	5,100	8.23%	\$5,100	\$0	\$5,100	\$0	\$5,100
69 Natividad Medical Center	56,900	91.77%	56,900	(56,900)	0	0	0
Subtotal	62,000	100.00%	62,000	(56,900)	5,100	0	5,100
Direct Bills					56,900		56,900
Total					\$62,000		\$62,000

Basis Units: Direct Audit Costs
 Source: -

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
7/27/2023

Allocation Summary

Dept:3 Annual County Audit

Department	Audit Costs	Direct Identified	Total
0 Direct Billed	\$0	\$56,900	\$56,900
3 Annual County Audit	43	0	43
4 County Administrative Office	577	0	577
5 Contracts & Purchasing	141	0	141
6 Fleet Administration	645	0	645
7 Human Resources	700	0	700
8 Civil Rights Office	96	0	96
9 Information Technology	2,777	0	2,777
10 Facilities	1,536	0	1,536
11 Auditor-Controller	707	0	707
12 Treasurer-Tax Collector	1,001	0	1,001
13 County Counsel	722	0	722
14 Risk Management	206	0	206
15 Board of Supervisors	361	0	361
16 Office of Emergency Services	136	0	136
17 Office of Community Engagement & St	60	0	60
18 Auxiliary Services	3	0	3
19 Cannabis	87	0	87
20 Rifle Range	21	0	21
21 Housing & Economic Dev Admin	404	0	404
22 Emergency Operations Center	356	0	356
23 Assessor	675	0	675
24 Clerk/Recorder	247	0	247
25 Grand Jury	16	0	16
26 Enterprise Risk	21	0	21
28 Clerk of the Board	73	0	73
29 Elections	552	0	552
30 District Attorney	3,067	0	3,067
31 Child Support Services	1,011	0	1,011
32 Public Defender	1,485	0	1,485
33 Coroner & Investigation	761	0	761
34 Jail Operations & Administration	6,820	0	6,820
35 Sheriff	4,375	0	4,375
36 Juvenile Hall	2,288	0	2,288
37 Probation	2,887	0	2,887
38 Agricultural Commissioner	1,167	0	1,167
39 Housing & Community Dev Admin	768	0	768
40 Community Development	1,340	0	1,340
41 Public Works, Facilities & Parks Admin	213	0	213
42 Parks Operations	618	0	618
43 Stormwater Floodplain Mgmt	114	0	114

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
7/27/2023

Allocation Summary

Dept:3 Annual County Audit

Department	Audit Costs	Direct Identified	Total
44 Primary Health Care	\$5,758	\$0	\$5,758
45 Emergency Medical Services	446	0	446
46 Environmental Health	1,422	0	1,422
47 Public Guardian/Administrator	185	0	185
48 Children's Medical Services	439	0	439
49 Public Health	3,572	0	3,572
50 Health Administration	1,240	0	1,240
51 Animal Services	315	0	315
52 Veteran's Affairs Office	236	0	236
53 Social Services	16,411	0	16,411
54 Area Agency on Aging	396	0	396
55 Agricultural Cooperative Extension	43	0	43
56 Roads & Bridges - Construction Project	1,362	0	1,362
57 Roads & Bridges - Maintenance	1,502	0	1,502
58 County Library	955	0	955
59 IHSS PA-Administration	114	0	114
60 Fish & Game Propagation	4	0	4
61 Community Action Partnership	100	0	100
62 Workforce Development Board	447	0	447
63 Behavioral Health	13,571	0	13,571
64 Homeland Security Grant	119	0	119
65 NGEN Operations & Maintenance	140	0	140
66 Emergency Communications	1,201	0	1,201
67 Water Resources Agency	0	5,100	5,100
68 Facilities Master Plan Projects	148	0	148
69 Natividad Medical Center	0	0	0
70 Parks Lake & Resort Operations	353	0	353
71 Laguna Seca Track	1,962	0	1,962
72 General Liability Insurance (ISF)	1,118	0	1,118
73 Workmens' Compensation (ISF)	552	0	552
74 Benefits Programs Fund (ISF)	644	0	644
79 All Others	724	0	724
Total	\$94,556	\$62,000	\$156,556

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
7/27/2023

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.

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.

Direct Identified

Direct identified costs are County Administrative Office's staff time related to the projects directly funded by the Enterprise Resource Planning Fund (ISF). The costs are based on staff's time records.

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.

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
7/27/2023

A. Department Costs

Dept:4 County Administrative Office

Description		Amount	General Admin	Budgeting, Finance & Analysis	Direct Identified	Gen Govt/ Legislative /SB90	Unallowed Activities
Personnel Costs							
Salaries	S1	2,814,269	1,084,812	879,079	621	710,148	139,608
<i>Salary % Split</i>			<i>38.55%</i>	<i>31.24%</i>	<i>.02%</i>	<i>25.23%</i>	<i>4.96%</i>
Benefits	P	1,321,920	515,971	413,044	200	329,230	63,474
Subtotal - Personnel Costs		4,136,189	1,600,783	1,292,123	822	1,039,379	203,083
Services & Supplies Cost							
Services & Supplies	P	1,164,513	98,118	42,069	0	795,465	228,860
Gen Liab Ins (non recoverable)	D	48,403	0	0	0	0	0
Revenue	P	(9,632)	(9,632)	0	0	0	0
Taxes and Assessments	D	359	0	0	0	0	0
Contribution and Grants for Non-Count	D	15,978,716	0	0	0	0	0
Cost Plan Charges	D	(1,372,789)	0	0	0	0	0
Interfund Reimbursement	D	(822)	0	0	0	0	0
Right-To-Use - Equipment	D	3,376	0	0	0	0	0
Operating Transfers Out	D	29,617,287	0	0	0	0	0
Subtotal - Services & Supplies		45,429,410	88,486	42,069	0	795,465	228,860
Department Cost Total		49,565,600	1,689,269	1,334,192	822	1,834,844	431,943
Adjustments to Cost							
Gen Liab Ins (non recoverable)	D	(48,403)	0	0	0	0	0
Taxes and Assessments	D	(359)	0	0	0	0	0
Contribution and Grants for Non-Count	D	(15,978,716)	0	0	0	0	0
Cost Plan Charges	D	1,372,789	0	0	0	0	0
Interfund Reimbursement	D	822	0	0	0	0	0
Right-To-Use - Equipment	D	(3,376)	0	0	0	0	0
Operating Transfers Out	D	(29,617,287)	0	0	0	0	0
Subtotal - Adjustments		(44,274,530)	0	0	0	0	0
Total Costs After Adjustments		5,291,070	1,689,269	1,334,192	822	1,834,844	431,943
General Admin Distribution			(1,689,269)	858,652	607	693,646	136,364
Grand Total		\$5,291,070		\$2,192,844	\$1,429	\$2,528,490	\$568,307
						not allocated	not allocated

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

B. Incoming Costs - (Default Spread Salary%)

Dept:4 County Administrative Office

Department	First Incoming	Second Incoming	Budgeting, Finance & Analysis	Direct Identified	Gen Govt/ Legislative /SB90	Unallowed Activities
1 Single-Use Building	\$25,058	\$0	\$12,737	\$9	\$10,289	\$2,023
1 Multi-Use Building	227,495	0	115,635	82	93,414	18,364
Subtotal - Building Depreciation	252,553	0	128,372	91	103,703	20,387
3 Audit Costs	565	12	293	0	237	47
Subtotal - Annual County Audit	565	12	293	0	237	47
4 Budgeting, Finance & Analysis	0	10,459	5,316	4	4,295	844
Subtotal - County Administrative Office	0	10,459	5,316	4	4,295	844
5 Contracts & Purchasing	0	10,886	5,533	4	4,470	879
Subtotal - Contracts & Purchasing	0	10,886	5,533	4	4,470	879
6 Vehicle Maintenance & Repairs	0	80	40	0	33	6
6 Fuel Service	0	6,105	3,103	2	2,507	493
Subtotal - Fleet Administration	0	6,184	3,143	2	2,539	499
7 Human Resources	0	25,773	13,100	9	10,583	2,081
Subtotal - Human Resources	0	25,773	13,100	9	10,583	2,081
8 Civil Rights Office	0	3,635	1,848	1	1,493	293
Subtotal - Civil Rights Office	0	3,635	1,848	1	1,493	293
9 Labor	0	85	43	0	35	7
9 Device Support Fee	0	41,184	20,934	15	16,911	3,325
9 Enterprise System Support Fee	0	37,912	19,271	14	15,567	3,060
9 Network Connectivity Fee	0	29,080	14,781	10	11,941	2,347
9 Phone Equipment Fee	0	43,938	22,334	16	18,042	3,547
9 User Fee	0	15,497	7,877	6	6,363	1,251
Subtotal - Information Technology	0	167,695	85,239	60	68,859	13,537
10 Fac Maintenance	0	432,240	219,707	155	177,486	34,892
10 Records Retention	0	(979)	(498)	(0)	(402)	(79)
10 Courier Charges	0	(1,009)	(513)	(0)	(414)	(81)
10 Mail Charges	0	(30)	(15)	(0)	(12)	(2)

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
7/27/2023

B. Incoming Costs - (Default Spread Salary%)

Dept:4 County Administrative Office

Department	First Incoming	Second Incoming	Budgeting, Finance & Analysis	Direct Identified	Gen Govt/ Legislative /SB90	Unallowed Activities
Subtotal - Facilities	\$0	\$430,222	\$218,681	\$155	\$176,657	\$34,729
11 Disbursements	0	5,180	2,633	2	2,127	418
11 Budget/Cost Plan/Gen Acctg	0	8,005	4,069	3	3,287	646
11 Payroll Division	0	7,572	3,849	3	3,109	611
11 System Division	0	5,189	2,638	2	2,131	419
11 Internal Audit	0	1,695	862	1	696	137
Subtotal - Auditor-Controller	0	27,641	14,050	10	11,350	2,231
12 Treasury Activities	0	3,209	1,631	1	1,318	259
Subtotal - Treasurer-Tax Collector	0	3,209	1,631	1	1,318	259
13 Legal Services	0	357,859	181,899	129	146,944	28,888
Subtotal - County Counsel	0	357,859	181,899	129	146,944	28,888
Total Incoming	253,118	1,043,575	659,106	466	532,447	104,674
C. Total Allocated		\$6,587,763	\$2,851,950	\$1,895	\$3,060,937	\$672,981
			43.29%	0.03%	46.46%	10.22%

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

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	441,940.00	0.03%	\$792	\$0	\$792	\$0	\$792
4 County Administrative Office	5,838,616.00	0.45%	10,459	0	10,459	0	10,459
5 Contracts & Purchasing	1,422,548.00	0.11%	2,548	0	2,548	585	3,133
6 Fleet Administration	6,528,517.00	0.50%	11,695	0	11,695	2,685	14,380
7 Human Resources	7,083,119.00	0.55%	12,689	0	12,689	2,913	15,602
8 Civil Rights Office	967,524.00	0.07%	1,733	0	1,733	398	2,131
9 Information Technology	28,085,719.00	2.17%	50,313	0	50,313	11,552	61,865
10 Facilities	15,540,961.00	1.20%	27,840	0	27,840	6,392	34,232
11 Auditor-Controller	7,155,122.00	0.55%	12,818	0	12,818	2,943	15,761
12 Treasurer-Tax Collector	10,128,266.00	0.78%	18,144	0	18,144	4,166	22,310
13 County Counsel	7,300,495.02	0.56%	13,078	0	13,078	3,003	16,081
14 Risk Management	2,088,531.00	0.16%	3,741	0	3,741	859	4,600
15 Board of Supervisors	3,652,880.00	0.28%	6,544	0	6,544	1,502	8,046
16 Office of Emergency Services	1,375,332.54	0.11%	2,464	0	2,464	566	3,029
17 Office of Community Engagement & St	610,646.00	0.05%	1,094	0	1,094	251	1,345
18 Auxiliary Services	26,169.00	0.00%	47	0	47	11	58
19 Cannabis	881,533.50	0.07%	1,579	0	1,579	363	1,942
20 Rifle Range	210,360.00	0.02%	377	0	377	87	463
21 Housing & Economic Dev Admin	4,082,998.00	0.32%	7,314	0	7,314	1,679	8,994
22 Emergency Operations Center	3,604,582.00	0.28%	6,457	0	6,457	1,483	7,940
23 Assessor	6,828,831.00	0.53%	12,233	0	12,233	2,809	15,042
24 Clerk/Recorder	2,500,503.00	0.19%	4,479	0	4,479	1,028	5,508
25 Grand Jury	166,375.00	0.01%	298	0	298	68	366
26 Enterprise Risk	207,769.00	0.02%	372	0	372	85	458
28 Clerk of the Board	735,927.00	0.06%	1,318	0	1,318	303	1,621
29 Elections	5,580,651.00	0.43%	9,997	0	9,997	2,295	12,293
30 District Attorney	31,024,123.00	2.39%	55,577	0	55,577	12,761	68,337
31 Child Support Services	10,221,648.00	0.79%	18,311	0	18,311	4,204	22,515
32 Public Defender	15,024,330.00	1.16%	26,915	0	26,915	6,180	33,094
33 Coroner & Investigation	7,692,819.00	0.59%	13,781	0	13,781	3,164	16,945
34 Jail Operations & Administration	68,978,716.00	5.32%	123,568	0	123,568	28,372	151,940
35 Sheriff	44,255,685.00	3.42%	79,280	0	79,280	18,203	97,483
36 Juvenile Hall	23,137,898.00	1.79%	41,449	0	41,449	9,517	50,966
37 Probation	29,203,050.00	2.25%	52,314	0	52,314	12,012	64,326
38 Agricultural Commissioner	11,806,971.00	0.91%	21,151	0	21,151	4,856	26,007
39 Housing & Community Dev Admin	7,773,066.00	0.60%	13,925	0	13,925	3,197	17,122
40 Community Development	13,549,895.00	1.05%	24,273	0	24,273	5,573	29,847
41 Public Works, Facilities & Parks Admin	2,149,584.00	0.17%	3,851	0	3,851	884	4,735
42 Parks Operations	6,249,983.00	0.48%	11,196	0	11,196	2,571	13,767
43 Stormwater Floodplain Mgmt	1,153,248.00	0.09%	2,066	0	2,066	474	2,540
44 Primary Health Care	58,245,737.00	4.49%	104,341	0	104,341	23,957	128,299
45 Emergency Medical Services	4,513,014.00	0.35%	8,085	0	8,085	1,856	9,941

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

Budgeting, Finance & Analysis Allocations

Dept:4 County Administrative Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46 Environmental Health	14,383,910.04	1.11%	\$25,767	\$0	\$25,767	\$5,916	\$31,684
47 Public Guardian/Administrator	1,873,013.00	0.14%	3,355	0	3,355	770	4,126
48 Children's Medical Services	4,444,002.00	0.34%	7,961	0	7,961	1,828	9,789
49 Public Health	36,134,324.00	2.79%	64,731	0	64,731	14,863	79,594
50 Health Administration	12,540,433.00	0.97%	22,465	0	22,465	5,158	27,623
51 Animal Services	3,183,425.00	0.25%	5,703	0	5,703	1,309	7,012
52 Veteran's Affairs Office	2,384,299.00	0.18%	4,271	0	4,271	981	5,252
53 Social Services	165,989,783.00	12.81%	297,354	0	297,354	68,274	365,628
54 Area Agency on Aging	4,009,065.00	0.31%	7,182	0	7,182	1,649	8,831
55 Agricultural Cooperative Extension	433,610.00	0.03%	777	0	777	178	955
56 Roads & Bridges - Construction Project	13,779,649.00	1.06%	24,685	0	24,685	5,668	30,353
57 Roads & Bridges - Maintenance	15,190,091.00	1.17%	27,211	0	27,211	6,248	33,459
58 County Library	9,656,067.00	0.75%	17,298	0	17,298	3,972	21,270
59 IHSS PA-Administration	1,150,472.00	0.09%	2,061	0	2,061	473	2,534
60 Fish & Game Propagation	41,520.00	0.00%	74	0	74	17	91
61 Community Action Partnership	1,010,224.00	0.08%	1,810	0	1,810	416	2,225
62 Workforce Development Board	4,524,488.00	0.35%	8,105	0	8,105	1,861	9,966
63 Behavioral Health	137,266,419.00	10.59%	245,899	0	245,899	56,460	302,358
64 Homeland Security Grant	1,200,291.00	0.09%	2,150	0	2,150	494	2,644
65 NGEN Operations & Maintenance	1,415,919.00	0.11%	2,536	0	2,536	582	3,119
66 Emergency Communications	12,146,501.00	0.94%	21,759	0	21,759	4,996	26,755
67 Water Resources Agency	30,839,711.00	2.38%	55,246	0	55,246	12,685	67,931
68 Facilities Master Plan Projects	1,498,182.00	0.12%	2,684	0	2,684	616	3,300
69 Natividad Medical Center	308,652,748.00	23.82%	552,920	0	552,920	126,953	679,873
70 Parks Lake & Resort Operations	3,572,110.00	0.28%	6,399	0	6,399	1,469	7,868
71 Laguna Seca Track	19,845,160.00	1.53%	35,551	0	35,551	8,163	43,713
72 General Liability Insurance (ISF)	11,312,055.00	0.87%	20,264	0	20,264	4,653	24,917
73 Workmens' Compensation (ISF)	5,582,397.00	0.43%	10,000	0	10,000	2,296	12,296
74 Benefits Programs Fund (ISF)	6,509,478.00	0.50%	11,661	0	11,661	2,677	14,339
79 All Others	7,322,631.00	0.57%	13,118	0	13,118	3,012	16,130
Subtotal	1,295,917,659.10	100.00%	2,321,503	0	2,321,503	530,447	2,851,950
Direct Bills					0		0
Total					\$2,321,503		\$2,851,950
Basis Units: Adjusted Budgeted Expenditures							
Source: -							

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

Direct Identified Allocations

Dept:4 County Administrative Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
75 Enterprise Resource Planning (ISF)	821.65	100.00%	\$1,520	\$(822)	\$698	\$375	\$1,073
Subtotal	821.65	100.00%	1,520	(822)	698	375	1,073
Direct Bills					822		822
Total					\$1,520		\$1,895

Basis Units: Time Records
 Source: -

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
7/27/2023

Allocation Summary

Dept:4 County Administrative Office

Department	Budgeting, Finance & Analysis	Direct Identified	Gen Govt/ Legislative /SB90	Unallowed Activities	Total
0 Direct Billed	\$0	\$822	\$0	\$0	\$822
3 Annual County Audit	792	0	0	0	792
4 County Administrative Office	10,459	0	0	0	10,459
5 Contracts & Purchasing	3,133	0	0	0	3,133
6 Fleet Administration	14,380	0	0	0	14,380
7 Human Resources	15,602	0	0	0	15,602
8 Civil Rights Office	2,131	0	0	0	2,131
9 Information Technology	61,865	0	0	0	61,865
10 Facilities	34,232	0	0	0	34,232
11 Auditor-Controller	15,761	0	0	0	15,761
12 Treasurer-Tax Collector	22,310	0	0	0	22,310
13 County Counsel	16,081	0	0	0	16,081
14 Risk Management	4,600	0	0	0	4,600
15 Board of Supervisors	8,046	0	0	0	8,046
16 Office of Emergency Services	3,029	0	0	0	3,029
17 Office of Community Engagement & St	1,345	0	0	0	1,345
18 Auxiliary Services	58	0	0	0	58
19 Cannabis	1,942	0	0	0	1,942
20 Rifle Range	463	0	0	0	463
21 Housing & Economic Dev Admin	8,994	0	0	0	8,994
22 Emergency Operations Center	7,940	0	0	0	7,940
23 Assessor	15,042	0	0	0	15,042
24 Clerk/Recorder	5,508	0	0	0	5,508
25 Grand Jury	366	0	0	0	366
26 Enterprise Risk	458	0	0	0	458
28 Clerk of the Board	1,621	0	0	0	1,621
29 Elections	12,293	0	0	0	12,293
30 District Attorney	68,337	0	0	0	68,337
31 Child Support Services	22,515	0	0	0	22,515
32 Public Defender	33,094	0	0	0	33,094
33 Coroner & Investigation	16,945	0	0	0	16,945
34 Jail Operations & Administration	151,940	0	0	0	151,940
35 Sheriff	97,483	0	0	0	97,483
36 Juvenile Hall	50,966	0	0	0	50,966
37 Probation	64,326	0	0	0	64,326
38 Agricultural Commissioner	26,007	0	0	0	26,007
39 Housing & Community Dev Admin	17,122	0	0	0	17,122
40 Community Development	29,847	0	0	0	29,847
41 Public Works, Facilities & Parks Admin	4,735	0	0	0	4,735
42 Parks Operations	13,767	0	0	0	13,767
43 Stormwater Floodplain Mgmt	2,540	0	0	0	2,540

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

Allocation Summary

Dept:4 County Administrative Office

Department	Budgeting, Finance & Analysis	Direct Identified	Gen Govt/ Legislative /SB90	Unallowed Activities	Total
44 Primary Health Care	\$128,299	\$0	\$0	\$0	\$128,299
45 Emergency Medical Services	9,941	0	0	0	9,941
46 Environmental Health	31,684	0	0	0	31,684
47 Public Guardian/Administrator	4,126	0	0	0	4,126
48 Children's Medical Services	9,789	0	0	0	9,789
49 Public Health	79,594	0	0	0	79,594
50 Health Administration	27,623	0	0	0	27,623
51 Animal Services	7,012	0	0	0	7,012
52 Veteran's Affairs Office	5,252	0	0	0	5,252
53 Social Services	365,628	0	0	0	365,628
54 Area Agency on Aging	8,831	0	0	0	8,831
55 Agricultural Cooperative Extension	955	0	0	0	955
56 Roads & Bridges - Construction Project	30,353	0	0	0	30,353
57 Roads & Bridges - Maintenance	33,459	0	0	0	33,459
58 County Library	21,270	0	0	0	21,270
59 IHSS PA-Administration	2,534	0	0	0	2,534
60 Fish & Game Propagation	91	0	0	0	91
61 Community Action Partnership	2,225	0	0	0	2,225
62 Workforce Development Board	9,966	0	0	0	9,966
63 Behavioral Health	302,358	0	0	0	302,358
64 Homeland Security Grant	2,644	0	0	0	2,644
65 NGEN Operations & Maintenance	3,119	0	0	0	3,119
66 Emergency Communications	26,755	0	0	0	26,755
67 Water Resources Agency	67,931	0	0	0	67,931
68 Facilities Master Plan Projects	3,300	0	0	0	3,300
69 Natividad Medical Center	679,873	0	0	0	679,873
70 Parks Lake & Resort Operations	7,868	0	0	0	7,868
71 Laguna Seca Track	43,713	0	0	0	43,713
72 General Liability Insurance (ISF)	24,917	0	0	0	24,917
73 Workmens' Compensation (ISF)	12,296	0	0	0	12,296
74 Benefits Programs Fund (ISF)	14,339	0	0	0	14,339
75 Enterprise Resource Planning (ISF)	0	1,073	0	0	1,073
79 All Others	16,130	0	0	0	16,130
Total	\$2,851,950	\$1,895	\$0	\$0	\$2,853,845

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
7/27/2023

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.

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
7/27/2023

A. Department Costs

Dept:5 Contracts & Purchasing

Description		Amount	General Admin	Contracts & Purchasing	Unallowable Activities
Personnel Costs					
Salaries	S1	755,200	0	715,076	40,124
<i>Salary % Split</i>			<i>.00%</i>	<i>94.69%</i>	<i>5.31%</i>
Benefits	P	364,260	0	345,662	18,598
Subtotal - Personnel Costs		1,119,460	0	1,060,738	58,723
Services & Supplies Cost					
Services & Supplies	P	248,619	0	248,619	0
Gen Liab Ins (non recoverable)	D	5,797	0	0	0
Taxes and Assessments	D	1,454	0	0	0
Cost Plan Charges	D	(2,623,424)	0	0	0
Misc Revenue	P	(10)	0	(10)	0
Intrafund Reimbursement	D	(9,615)	0	0	0
Subtotal - Services & Supplies		(2,377,179)	0	248,609	0
Department Cost Total		(1,257,719)	0	1,309,347	58,723
Adjustments to Cost					
Gen Liab Ins (non recoverable)	D	(5,797)	0	0	0
Taxes and Assessments	D	(1,454)	0	0	0
Cost Plan Charges	D	2,623,424	0	0	0
Intrafund Reimbursement	D	9,615	0	0	0
Subtotal - Adjustments		2,625,788	0	0	0
Total Costs After Adjustments		1,368,069	0	1,309,347	58,723
General Admin Distribution			0	0	0
Grand Total		\$1,368,069		\$1,309,347	\$58,723
				not allocated	

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
7/27/2023

B. Incoming Costs - (Default Spread Salary%)

Dept:5 Contracts & Purchasing

Department	First Incoming	Second Incoming	Contracts & Purchasing	Unallowable Activities
1 Single-Use Building	\$16,183	\$0	\$15,323	\$860
1 Multi-Use Building	175,613	0	166,283	9,330
Subtotal - Building Depreciation	191,796	0	181,606	10,190
3 Audit Costs	138	3	133	7
Subtotal - Annual County Audit	138	3	133	7
4 Budgeting, Finance & Analysis	2,548	585	2,967	166
Subtotal - County Administrative Office	2,548	585	2,967	166
5 Contracts & Purchasing	0	2,074	1,963	110
Subtotal - Contracts & Purchasing	0	2,074	1,963	110
6 Vehicle Maintenance & Repairs	0	62	59	3
Subtotal - Fleet Administration	0	62	59	3
7 Human Resources	0	8,201	7,765	436
Subtotal - Human Resources	0	8,201	7,765	436
8 Civil Rights Office	0	1,157	1,095	61
Subtotal - Civil Rights Office	0	1,157	1,095	61
9 Device Support Fee	0	10,296	9,749	547
9 Enterprise System Support Fee	0	12,063	11,422	641
9 Network Connectivity Fee	0	7,504	7,106	399
9 Phone Equipment Fee	0	17,231	16,315	915
9 User Fee	0	3,604	3,412	191
Subtotal - Information Technology	0	50,698	48,004	2,694
10 Fac Maintenance	0	1,038,521	983,344	55,177
10 Records Retention	0	(160)	(151)	(8)
10 Courier Charges	0	(505)	(478)	(27)
10 Mail Charges	0	(2)	(2)	(0)
Subtotal - Facilities	0	1,037,855	982,713	55,142
11 Disbursements	0	912	863	48

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

B. Incoming Costs - (Default Spread Salary%)

Dept:5 Contracts & Purchasing

Department	First Incoming	Second Incoming	Contracts & Purchasing	Unallowable Activities
11 Budget/Cost Plan/Gen Acctg	\$0	\$1,950	\$1,847	\$104
11 Payroll Division	0	2,409	2,281	128
11 System Division	0	1,651	1,563	88
11 Internal Audit	0	413	391	22
Subtotal - Auditor-Controller	0	7,335	6,946	390
12 Treasury Activities	0	565	535	30
Subtotal - Treasurer-Tax Collector	0	565	535	30
13 Legal Services	0	44,525	42,159	2,366
Subtotal - County Counsel	0	44,525	42,159	2,366
Total Incoming	194,482	1,153,059	1,275,946	71,596
C. Total Allocated		\$2,715,610	\$2,585,292	\$130,318
			95.20%	4.80%

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

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%	\$259	\$0	\$259	\$0	\$259
4 County Administrative Office	42	0.73%	10,886	0	10,886	0	10,886
5 Contracts & Purchasing	8	0.14%	2,074	0	2,074	0	2,074
6 Fleet Administration	93	1.61%	24,105	0	24,105	17,779	41,885
7 Human Resources	32	0.56%	8,294	0	8,294	6,118	14,412
8 Civil Rights Office	11	0.19%	2,851	0	2,851	2,103	4,954
9 Information Technology	256	4.44%	66,355	0	66,355	48,941	115,295
10 Facilities	206	3.58%	53,395	(9,615)	43,779	39,382	83,161
11 Auditor-Controller	20	0.35%	5,184	0	5,184	3,823	9,007
12 Treasurer-Tax Collector	74	1.28%	19,181	0	19,181	14,147	33,328
13 County Counsel	21	0.36%	5,443	0	5,443	4,015	9,458
14 Risk Management	10	0.17%	2,592	0	2,592	1,912	4,504
15 Board of Supervisors	23	0.40%	5,962	0	5,962	4,397	10,359
16 Office of Emergency Services	13	0.23%	3,370	0	3,370	2,485	5,855
17 Office of Community Engagement & St	12	0.21%	3,110	0	3,110	2,294	5,404
18 Auxiliary Services	5	0.09%	1,296	0	1,296	956	2,252
19 Cannabis	6	0.10%	1,555	0	1,555	1,147	2,702
20 Rifle Range	1	0.02%	259	0	259	191	450
21 Housing & Economic Dev Admin	10	0.17%	2,592	0	2,592	1,912	4,504
22 Emergency Operations Center	27	0.47%	6,998	0	6,998	5,162	12,160
23 Assessor	22	0.38%	5,702	0	5,702	4,206	9,908
24 Clerk/Recorder	43	0.75%	11,145	0	11,145	8,220	19,366
25 Grand Jury	6	0.10%	1,555	0	1,555	1,147	2,702
26 Enterprise Risk	1	0.02%	259	0	259	191	450
28 Clerk of the Board	8	0.14%	2,074	0	2,074	1,529	3,603
29 Elections	54	0.94%	13,997	0	13,997	10,323	24,320
30 District Attorney	50	0.87%	12,960	0	12,960	9,559	22,519
31 Child Support Services	28	0.49%	7,258	0	7,258	5,353	12,610
32 Public Defender	39	0.68%	10,109	0	10,109	7,456	17,565
33 Coroner & Investigation	36	0.62%	9,331	0	9,331	6,882	16,213
34 Jail Operations & Administration	68	1.18%	17,625	0	17,625	13,000	30,625
35 Sheriff	102	1.77%	26,438	0	26,438	19,500	45,938
36 Juvenile Hall	120	2.08%	31,104	0	31,104	22,941	54,045
37 Probation	142	2.46%	36,806	0	36,806	27,147	63,953
38 Agricultural Commissioner	38	0.66%	9,850	0	9,850	7,265	17,114
39 Housing & Community Dev Admin	56	0.97%	14,515	0	14,515	10,706	25,221
40 Community Development	52	0.90%	13,478	0	13,478	9,941	23,419
41 Public Works, Facilities & Parks Admin	25	0.43%	6,480	0	6,480	4,779	11,259
42 Parks Operations	97	1.68%	25,142	0	25,142	18,544	43,686
43 Stormwater Floodplain Mgmt	13	0.23%	3,370	0	3,370	2,485	5,855
44 Primary Health Care	429	7.45%	111,196	0	111,196	82,014	193,210
45 Emergency Medical Services	18	0.31%	4,666	0	4,666	3,441	8,107

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

Contracts & Purchasing Allocations

Dept:5 Contracts & Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46 Environmental Health	78	1.35%	\$20,217	\$0	\$20,217	\$14,912	\$35,129
47 Public Guardian/Administrator	23	0.40%	5,962	0	5,962	4,397	10,359
48 Children's Medical Services	12	0.21%	3,110	0	3,110	2,294	5,404
49 Public Health	214	3.71%	55,468	0	55,468	40,911	96,380
50 Health Administration	97	1.68%	25,142	0	25,142	18,544	43,686
51 Animal Services	46	0.80%	11,923	0	11,923	8,794	20,717
52 Veteran's Affairs Office	14	0.24%	3,629	0	3,629	2,676	6,305
53 Social Services	205	3.56%	53,135	0	53,135	39,191	92,326
54 Area Agency on Aging	18	0.31%	4,666	0	4,666	3,441	8,107
55 Agricultural Cooperative Extension	1	0.02%	259	0	259	191	450
56 Roads & Bridges - Construction Project	185	3.21%	47,952	0	47,952	35,367	83,319
57 Roads & Bridges - Maintenance	152	2.64%	39,398	0	39,398	29,058	68,457
58 County Library	72	1.25%	18,662	0	18,662	13,765	32,427
59 IHSS PA-Administration	4	0.07%	1,037	0	1,037	765	1,801
61 Community Action Partnership	19	0.33%	4,925	0	4,925	3,632	8,557
62 Workforce Development Board	1	0.02%	259	0	259	191	450
63 Behavioral Health	260	4.51%	67,391	0	67,391	49,705	117,097
64 Homeland Security Grant	9	0.16%	2,333	0	2,333	1,721	4,053
66 Emergency Communications	34	0.59%	8,813	0	8,813	6,500	15,313
67 Water Resources Agency	375	6.51%	97,199	0	97,199	71,690	168,889
68 Facilities Master Plan Projects	152	2.64%	39,398	0	39,398	29,058	68,457
69 Natividad Medical Center	1,181	20.50%	306,112	0	306,112	225,777	531,889
70 Parks Lake & Resort Operations	17	0.30%	4,406	0	4,406	3,250	7,656
71 Laguna Seca Track	148	2.57%	38,361	0	38,361	28,294	66,655
72 General Liability Insurance (ISF)	3	0.05%	778	0	778	574	1,351
73 Workmens' Compensation (ISF)	15	0.26%	3,888	0	3,888	2,868	6,756
74 Benefits Programs Fund (ISF)	9	0.16%	2,333	0	2,333	1,721	4,053
76 Vehicle Replacement Planning (ISF)	30	0.52%	7,776	0	7,776	5,735	13,511
79 All Others	70	1.21%	18,144	0	18,144	13,382	31,526
Subtotal	5,762	100.00%	1,493,496	(9,615)	1,483,881	1,091,796	2,575,677
Direct Bills					9,615		9,615
Total					\$1,493,496		\$2,585,292

Basis Units: Number of Purchase Orders
 Source: -

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
7/27/2023

Allocation Summary

Dept:5 Contracts & Purchasing

Department	Contracts & Purchasing	Unallowable Activities	Total
0 Direct Billed	\$9,615	\$0	\$9,615
3 Annual County Audit	259	0	259
4 County Administrative Office	10,886	0	10,886
5 Contracts & Purchasing	2,074	0	2,074
6 Fleet Administration	41,885	0	41,885
7 Human Resources	14,412	0	14,412
8 Civil Rights Office	4,954	0	4,954
9 Information Technology	115,295	0	115,295
10 Facilities	83,161	0	83,161
11 Auditor-Controller	9,007	0	9,007
12 Treasurer-Tax Collector	33,328	0	33,328
13 County Counsel	9,458	0	9,458
14 Risk Management	4,504	0	4,504
15 Board of Supervisors	10,359	0	10,359
16 Office of Emergency Services	5,855	0	5,855
17 Office of Community Engagement & St	5,404	0	5,404
18 Auxiliary Services	2,252	0	2,252
19 Cannabis	2,702	0	2,702
20 Rifle Range	450	0	450
21 Housing & Economic Dev Admin	4,504	0	4,504
22 Emergency Operations Center	12,160	0	12,160
23 Assessor	9,908	0	9,908
24 Clerk/Recorder	19,366	0	19,366
25 Grand Jury	2,702	0	2,702
26 Enterprise Risk	450	0	450
28 Clerk of the Board	3,603	0	3,603
29 Elections	24,320	0	24,320
30 District Attorney	22,519	0	22,519
31 Child Support Services	12,610	0	12,610
32 Public Defender	17,565	0	17,565
33 Coroner & Investigation	16,213	0	16,213
34 Jail Operations & Administration	30,625	0	30,625
35 Sheriff	45,938	0	45,938
36 Juvenile Hall	54,045	0	54,045
37 Probation	63,953	0	63,953
38 Agricultural Commissioner	17,114	0	17,114
39 Housing & Community Dev Admin	25,221	0	25,221
40 Community Development	23,419	0	23,419
41 Public Works, Facilities & Parks Admin	11,259	0	11,259
42 Parks Operations	43,686	0	43,686
43 Stormwater Floodplain Mgmt	5,855	0	5,855

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
7/27/2023

Allocation Summary

Dept:5 Contracts & Purchasing

Department	Contracts & Purchasing	Unallowable Activities	Total
44 Primary Health Care	\$193,210	\$0	\$193,210
45 Emergency Medical Services	8,107	0	8,107
46 Environmental Health	35,129	0	35,129
47 Public Guardian/Administrator	10,359	0	10,359
48 Children's Medical Services	5,404	0	5,404
49 Public Health	96,380	0	96,380
50 Health Administration	43,686	0	43,686
51 Animal Services	20,717	0	20,717
52 Veteran's Affairs Office	6,305	0	6,305
53 Social Services	92,326	0	92,326
54 Area Agency on Aging	8,107	0	8,107
55 Agricultural Cooperative Extension	450	0	450
56 Roads & Bridges - Construction Project	83,319	0	83,319
57 Roads & Bridges - Maintenance	68,457	0	68,457
58 County Library	32,427	0	32,427
59 IHSS PA-Administration	1,801	0	1,801
61 Community Action Partnership	8,557	0	8,557
62 Workforce Development Board	450	0	450
63 Behavioral Health	117,097	0	117,097
64 Homeland Security Grant	4,053	0	4,053
66 Emergency Communications	15,313	0	15,313
67 Water Resources Agency	168,889	0	168,889
68 Facilities Master Plan Projects	68,457	0	68,457
69 Natividad Medical Center	531,889	0	531,889
70 Parks Lake & Resort Operations	7,656	0	7,656
71 Laguna Seca Track	66,655	0	66,655
72 General Liability Insurance (ISF)	1,351	0	1,351
73 Workmens' Compensation (ISF)	6,756	0	6,756
74 Benefits Programs Fund (ISF)	4,053	0	4,053
76 Vehicle Replacement Planning (ISF)	13,511	0	13,511
79 All Others	31,526	0	31,526
Total	\$2,585,292	\$0	\$2,585,292

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
7/27/2023

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.

Unallowable Activities

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

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
7/27/2023

A. Department Costs

Dept:6 Fleet Administration

Description		Amount	General Admin	Vehicle Maintenance & Repairs	Fuel Service	Unallowable Activities
Personnel Costs						
Salaries	S1	1,731,077	394,337	1,274,976	53,110	8,653
<i>Salary % Split</i>			<i>22.78%</i>	<i>73.65%</i>	<i>3.07%</i>	<i>.50%</i>
Benefits	P	1,100,499	247,796	809,898	39,060	3,746
Subtotal - Personnel Costs		2,831,576	642,133	2,084,874	92,170	12,399
Services & Supplies Cost						
Services & Supplies	P	4,528,506	199,118	2,182,955	2,140,542	5,891
Ins-Gen Liab (non-recoverable)	D	12,299	0	0	0	0
Taxes & Assessments	D	905	0	0	0	0
Cost Plan Charges	D	(1,537,727)	0	0	0	0
Interfund Reimbursement	D	(2,013,347)	0	0	0	0
Intrafund Reimbursement	D	(4,058,587)	0	0	0	0
Buildings and Improvements	D	22,739	0	0	0	0
Equipment	D	41,551	0	0	0	0
Right-To-Use - Equipment	D	3,015	0	0	0	0
Misc Revenue	S	(5,185)	(1,181)	(3,819)	(159)	(26)
Subtotal - Services & Supplies		(3,005,832)	197,937	2,179,136	2,140,383	5,865
Department Cost Total		(174,256)	840,070	4,264,010	2,232,553	18,264
Adjustments to Cost						
Ins-Gen Liab (non-recoverable)	D	(12,299)	0	0	0	0
Taxes & Assessments	D	(905)	0	0	0	0
Cost Plan Charges	D	1,537,727	0	0	0	0
Interfund Reimbursement	D	2,013,347	0	0	0	0
Intrafund Reimbursement	D	4,058,587	0	0	0	0
Buildings and Improvements	D	(22,739)	0	0	0	0
Equipment	D	(41,551)	0	0	0	0
Right-To-Use - Equipment	D	(3,015)	0	0	0	0

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

A. Department Costs

Dept:6 Fleet Administration

Description	Amount	General Admin	Vehicle Maintenance & Repairs	Fuel Service	Unallowable Activities
Subtotal - Adjustments	7,529,153	0	0	0	0
Total Costs After Adjustments	7,354,897	840,070	4,264,010	2,232,553	18,264
General Admin Distribution		(840,070)	801,255	33,377	5,438
Grand Total	<u>\$7,354,897</u>		<u>\$5,065,265</u>	<u>\$2,265,929</u>	<u>\$23,702</u>
				not allocated	

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
7/27/2023

B. Incoming Costs - (Default Spread Salary%)

Dept:6 Fleet Administration

Department	First Incoming	Second Incoming	Vehicle Maintenance & Repairs	Fuel Service	Unallowable Activities
1 Single-Use Building	\$22,086	\$0	\$21,065	\$877	\$143
Subtotal - Building Depreciation	22,086	0	21,065	877	143
2 Depreciation Expense	117,687	0	112,250	4,676	762
Subtotal - Equipment Depreciation	117,687	0	112,250	4,676	762
3 Audit Costs	632	14	616	26	4
Subtotal - Annual County Audit	632	14	616	26	4
4 Budgeting, Finance & Analysis	11,695	2,685	13,716	571	93
Subtotal - County Administrative Office	11,695	2,685	13,716	571	93
5 Contracts & Purchasing	24,105	17,779	39,949	1,664	271
Subtotal - Contracts & Purchasing	24,105	17,779	39,949	1,664	271
6 Vehicle Maintenance & Repairs	0	83,235	79,389	3,307	539
6 Fuel Service	0	2,206	2,104	88	14
Subtotal - Fleet Administration	0	85,441	81,494	3,395	553
7 Human Resources	0	28,116	26,817	1,117	182
Subtotal - Human Resources	0	28,116	26,817	1,117	182
8 Civil Rights Office	0	3,966	3,782	158	26
Subtotal - Civil Rights Office	0	3,966	3,782	158	26
9 Labor	0	3,652	3,484	145	24
9 Device Support Fee	0	12,355	11,784	491	80
9 Enterprise System Support Fee	0	41,359	39,448	1,643	268
9 Network Connectivity Fee	0	8,442	8,052	335	55
9 Phone Equipment Fee	0	14,646	13,969	582	95
9 User Fee	0	7,208	6,875	286	47
Subtotal - Information Technology	0	87,662	83,612	3,483	567
10 Fac Maintenance	0	129,575	123,588	5,148	839
10 Records Retention	0	(16)	(16)	(1)	(0)

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
7/27/2023

B. Incoming Costs - (Default Spread Salary%)

Dept:6 Fleet Administration

Department	First Incoming	Second Incoming	Vehicle Maintenance & Repairs	Fuel Service	Unallowable Activities
10 Courier Charges	\$0	\$(505)	\$(481)	\$(20)	\$(3)
10 Mail Charges	0	(2)	(2)	(0)	(0)
Subtotal - Facilities	0	129,052	123,089	5,127	835
11 Disbursements	0	28,966	27,628	1,151	188
11 Budget/Cost Plan/Gen Acctg	0	8,950	8,537	356	58
11 Payroll Division	0	8,260	7,879	328	53
11 System Division	0	5,661	5,399	225	37
11 Internal Audit	0	1,895	1,808	75	12
Subtotal - Auditor-Controller	0	53,733	51,250	2,135	348
12 Treasury Activities	0	17,943	17,114	713	116
Subtotal - Treasurer-Tax Collector	0	17,943	17,114	713	116
13 Legal Services	0	7,722	7,365	307	50
Subtotal - County Counsel	0	7,722	7,365	307	50
Total Incoming	176,205	434,114	582,120	24,249	3,951
C. Total Allocated		\$7,965,216	\$5,647,385	\$2,290,178	\$27,653
			70.90%	28.75%	0.35%

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

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	272.82	0.01%	\$352	\$(273)	\$80	\$0	\$80
5 Contracts & Purchasing	212.54	0.01%	274	(213)	62	0	62
6 Fleet Administration	285,610.50	7.05%	368,846	(285,611)	83,235	0	83,235
7 Human Resources	374.57	0.01%	484	(375)	109	41	150
9 Information Technology	74,838.68	1.85%	96,649	(74,839)	21,810	8,228	30,038
10 Facilities	132,319.85	3.27%	170,882	(132,320)	38,562	14,547	53,109
12 Treasurer-Tax Collector	1,365.32	0.03%	1,763	(1,365)	398	150	548
16 Office of Emergency Services	6,264.30	0.15%	8,090	(6,264)	1,826	689	2,514
19 Cannabis	669.55	0.02%	865	(670)	195	74	269
20 Rifle Range	7,312.45	0.18%	9,444	(7,312)	2,131	804	2,935
23 Assessor	3,889.76	0.10%	5,023	(3,890)	1,134	428	1,561
29 Elections	3,444.00	0.08%	4,448	(3,444)	1,004	379	1,382
30 District Attorney	105,951.69	2.61%	136,829	(105,952)	30,877	11,648	42,525
31 Child Support Services	5,654.00	0.14%	7,302	(5,654)	1,648	622	2,269
32 Public Defender	6,383.06	0.16%	8,243	(6,383)	1,860	702	2,562
34 Jail Operations & Administration	1,174,907.28	28.99%	1,517,309	(1,174,907)	342,402	129,167	471,569
36 Juvenile Hall	32,180.26	0.79%	41,559	(32,180)	9,378	3,538	12,916
37 Probation	57,247.57	1.41%	73,931	(57,248)	16,684	6,294	22,977
38 Agricultural Commissioner	120,100.85	2.96%	155,102	(120,101)	35,001	13,204	48,204
39 Housing & Community Dev Admin	233.75	0.01%	302	(234)	68	26	94
40 Community Development	48,364.71	1.19%	62,460	(48,365)	14,095	5,317	19,412
42 Parks Operations	211,643.48	5.22%	273,322	(211,643)	61,679	23,268	84,947
43 Stormwater Floodplain Mgmt	1,118.08	0.03%	1,444	(1,118)	326	123	449
44 Primary Health Care	124.30	0.00%	161	(124)	36	14	50
46 Environmental Health	85,132.81	2.10%	109,943	(85,133)	24,810	9,359	34,169
47 Public Guardian/Administrator	2,926.93	0.07%	3,780	(2,927)	853	322	1,175
48 Children's Medical Services	640.01	0.02%	827	(640)	187	70	257
49 Public Health	28,530.94	0.70%	36,846	(28,531)	8,315	3,137	11,451
50 Health Administration	11,583.25	0.29%	14,959	(11,583)	3,376	1,273	4,649
51 Animal Services	21,639.17	0.53%	27,945	(21,639)	6,306	2,379	8,685
52 Veteran's Affairs Office	297.50	0.01%	384	(298)	87	33	119
53 Social Services	117,173.26	2.89%	151,321	(117,173)	34,148	12,882	47,029
55 Agricultural Cooperative Extension	13,189.77	0.33%	17,034	(13,190)	3,844	1,450	5,294
56 Roads & Bridges - Construction Project	119,155.18	2.94%	153,880	(119,155)	34,725	13,100	47,825
57 Roads & Bridges - Maintenance	1,026,822.85	25.34%	1,326,068	(1,026,823)	299,246	112,887	412,133
58 County Library	29,476.18	0.73%	38,066	(29,476)	8,590	3,241	11,831
62 Workforce Development Board	1,160.84	0.03%	1,499	(1,161)	338	128	466
63 Behavioral Health	135,303.40	3.34%	174,735	(135,303)	39,431	14,875	54,306
66 Emergency Communications	5,965.21	0.15%	7,704	(5,965)	1,738	656	2,394
67 Water Resources Agency	3,164.96	0.08%	4,087	(3,165)	922	348	1,270
69 Natividad Medical Center	7,325.39	0.18%	9,460	(7,325)	2,135	805	2,940
70 Parks Lake & Resort Operations	2,001.23	0.05%	2,584	(2,001)	583	220	803

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

Vehicle Maintenance & Repairs Allocations

Dept:6 Fleet Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
71 Laguna Seca Track	113,918.61	2.81%	\$147,118	\$(113,919)	\$33,199	\$12,524	\$45,723
79 All Others	46,465.80	1.15%	60,007	(46,466)	13,541	5,108	18,650
Subtotal	4,052,356.66	100.00%	5,233,329	(4,052,357)	1,180,973	414,056	1,595,029
Direct Bills					4,052,357		4,052,357
Total					\$5,233,329		\$5,647,385

Basis Units: Actual Annual Vehicle Charges
 Source: -

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

Fuel Service Allocations

Dept:6 Fleet Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Administrative Office	69,270.06	3.32%	\$75,375	\$(69,270)	\$6,105	\$0	\$6,105
6 Fleet Administration	25,035.73	1.20%	27,242	(25,036)	2,206	0	2,206
9 Information Technology	21,333.31	1.02%	23,213	(21,333)	1,880	184	2,065
10 Facilities	69,471.08	3.33%	75,593	(69,471)	6,122	601	6,723
16 Office of Emergency Services	2,677.20	0.13%	2,913	(2,677)	236	23	259
20 Rifle Range	50.33	0.00%	55	(50)	4	0	5
23 Assessor	4,226.77	0.20%	4,599	(4,227)	372	37	409
29 Elections	5,251.44	0.25%	5,714	(5,251)	463	45	508
30 District Attorney	81,406.43	3.90%	88,580	(81,406)	7,174	704	7,878
31 Child Support Services	2,342.02	0.11%	2,548	(2,342)	206	20	227
32 Public Defender	3,677.62	0.18%	4,002	(3,678)	324	32	356
34 Jail Operations & Administration	721,854.93	34.56%	785,469	(721,855)	63,614	6,242	69,857
36 Juvenile Hall	24,082.92	1.15%	26,205	(24,083)	2,122	208	2,331
37 Probation	32,982.10	1.58%	35,889	(32,982)	2,907	285	3,192
38 Agricultural Commissioner	114,664.45	5.49%	124,769	(114,664)	10,105	992	11,097
40 Community Development	30,542.90	1.46%	33,235	(30,543)	2,692	264	2,956
42 Parks Operations	143,007.48	6.85%	155,610	(143,007)	12,603	1,237	13,839
43 Stormwater Floodplain Mgmt	1,638.04	0.08%	1,782	(1,638)	144	14	159
46 Environmental Health	35,293.48	1.69%	38,404	(35,293)	3,110	305	3,415
47 Public Guardian/Administrator	1,085.45	0.05%	1,181	(1,085)	96	9	105
48 Children's Medical Services	756.31	0.04%	823	(756)	67	7	73
49 Public Health	11,486.93	0.55%	12,499	(11,487)	1,012	99	1,112
50 Health Administration	5,613.68	0.27%	6,108	(5,614)	495	49	543
51 Animal Services	24,283.25	1.16%	26,423	(24,283)	2,140	210	2,350
52 Veteran's Affairs Office	731.79	0.04%	796	(732)	64	6	71
53 Social Services	69,391.00	3.32%	75,506	(69,391)	6,115	600	6,715
55 Agricultural Cooperative Extension	13,044.15	0.62%	14,194	(13,044)	1,150	113	1,262
56 Roads & Bridges - Construction Project	49,812.37	2.38%	54,202	(49,812)	4,390	431	4,821
57 Roads & Bridges - Maintenance	252,725.07	12.10%	274,997	(252,725)	22,272	2,185	24,457
58 County Library	17,130.29	0.82%	18,640	(17,130)	1,510	148	1,658
62 Workforce Development Board	287.46	0.01%	313	(287)	25	2	28
63 Behavioral Health	55,029.36	2.63%	59,879	(55,029)	4,850	476	5,325
67 Water Resources Agency	89,561.37	4.29%	97,454	(89,561)	7,893	774	8,667
69 Natividad Medical Center	17,172.12	0.82%	18,685	(17,172)	1,513	148	1,662
70 Parks Lake & Resort Operations	869.85	0.04%	947	(870)	77	8	84
71 Laguna Seca Track	72,778.37	3.48%	79,192	(72,778)	6,414	629	7,043
79 All Others	18,280.60	0.88%	19,892	(18,281)	1,611	158	1,769

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

Fuel Service Allocations

Dept:6 Fleet Administration

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	2,088,847.71	100.00%	2,272,930	(2,088,848)	184,083	17,248	201,330
Direct Bills					2,088,848		2,088,848
Total					\$2,272,930		\$2,290,178

Basis Units: Actual Annual Fuel Consumption
 Source: -

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

Allocation Summary

Dept:6 Fleet Administration

Department	Vehicle Maintenance & Repairs	Fuel Service	Unallowable Activities	Total
0 Direct Billed	\$4,052,357	\$2,088,848	\$0	\$6,141,204
4 County Administrative Office	80	6,105	0	6,184
5 Contracts & Purchasing	62	0	0	62
6 Fleet Administration	83,235	2,206	0	85,441
7 Human Resources	150	0	0	150
9 Information Technology	30,038	2,065	0	32,102
10 Facilities	53,109	6,723	0	59,832
12 Treasurer-Tax Collector	548	0	0	548
16 Office of Emergency Services	2,514	259	0	2,773
19 Cannabis	269	0	0	269
20 Rifle Range	2,935	5	0	2,940
23 Assessor	1,561	409	0	1,970
29 Elections	1,382	508	0	1,891
30 District Attorney	42,525	7,878	0	50,404
31 Child Support Services	2,269	227	0	2,496
32 Public Defender	2,562	356	0	2,918
34 Jail Operations & Administration	471,569	69,857	0	541,426
36 Juvenile Hall	12,916	2,331	0	15,247
37 Probation	22,977	3,192	0	26,169
38 Agricultural Commissioner	48,204	11,097	0	59,301
39 Housing & Community Dev Admin	94	0	0	94
40 Community Development	19,412	2,956	0	22,368
42 Parks Operations	84,947	13,839	0	98,786
43 Stormwater Floodplain Mgmt	449	159	0	607
44 Primary Health Care	50	0	0	50
46 Environmental Health	34,169	3,415	0	37,585
47 Public Guardian/Administrator	1,175	105	0	1,280
48 Children's Medical Services	257	73	0	330
49 Public Health	11,451	1,112	0	12,563
50 Health Administration	4,649	543	0	5,192
51 Animal Services	8,685	2,350	0	11,035
52 Veteran's Affairs Office	119	71	0	190
53 Social Services	47,029	6,715	0	53,745
55 Agricultural Cooperative Extension	5,294	1,262	0	6,556
56 Roads & Bridges - Construction Project	47,825	4,821	0	52,645
57 Roads & Bridges - Maintenance	412,133	24,457	0	436,590
58 County Library	11,831	1,658	0	13,489
62 Workforce Development Board	466	28	0	494
63 Behavioral Health	54,306	5,325	0	59,632
66 Emergency Communications	2,394	0	0	2,394
67 Water Resources Agency	1,270	8,667	0	9,938

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

Allocation Summary

Dept:6 Fleet Administration

Department	Vehicle Maintenance & Repairs	Fuel Service	Unallowable Activities	Total
69 Natividad Medical Center	\$2,940	\$1,662	\$0	\$4,602
70 Parks Lake & Resort Operations	803	84	0	887
71 Laguna Seca Track	45,723	7,043	0	52,766
79 All Others	18,650	1,769	0	20,419
Total	\$5,647,385	\$2,290,178	\$0	\$7,937,563

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
7/27/2023

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) and projects directly funded by the Enterprise Resource Planning Fund (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.

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
7/27/2023

A. Department Costs

Dept:7 Human Resources

Description		Amount	General Admin	Human Resources	Direct Identified	Unallowable Activities
Personnel Costs						
Salaries	S1	4,172,003	0	3,422,066	468,282	281,654
<i>Salary % Split</i>			<i>.00%</i>	<i>82.02%</i>	<i>11.22%</i>	<i>6.75%</i>
Benefits	P	2,195,931	0	1,870,890	215,303	109,739
Subtotal - Personnel Costs		6,367,933	0	5,292,956	683,585	391,392
Services & Supplies Cost						
Service & Supplies	P	264,811	0	257,036	0	7,774
Ins-Gen Liab (non-recoverable)	D	185,931	0	0	0	0
Cost Plan Charges	D	(5,417,376)	0	0	0	0
Interfund Reimbursement	D	(605,008)	0	0	0	0
Subtotal - Services & Supplies		(5,571,643)	0	257,036	0	7,774
Department Cost Total		796,291	0	5,549,992	683,585	399,167
Adjustments to Cost						
Ins-Gen Liab (non-recoverable)	D	(185,931)	0	0	0	0
Cost Plan Charges	D	5,417,376	0	0	0	0
Interfund Reimbursement	D	605,008	0	0	0	0
Subtotal - Adjustments		5,836,453	0	0	0	0
Total Costs After Adjustments		6,632,744	0	5,549,992	683,585	399,167
General Admin Distribution			0	0	0	0
Grand Total		\$6,632,744		\$5,549,992	\$683,585	\$399,167
						not allocated

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
7/27/2023

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	\$22,750	\$0	\$18,660	\$2,553	\$1,536
Subtotal - Building Depreciation	22,750	0	18,660	2,553	1,536
3 Audit Costs	685	15	574	79	47
Subtotal - Annual County Audit	685	15	574	79	47
4 Budgeting, Finance & Analysis	12,689	2,913	12,798	1,751	1,053
Subtotal - County Administrative Office	12,689	2,913	12,798	1,751	1,053
5 Contracts & Purchasing	8,294	6,118	11,821	1,618	973
Subtotal - Contracts & Purchasing	8,294	6,118	11,821	1,618	973
6 Vehicle Maintenance & Repairs	109	41	123	17	10
Subtotal - Fleet Administration	109	41	123	17	10
7 Human Resources	0	42,174	34,593	4,734	2,847
Subtotal - Human Resources	0	42,174	34,593	4,734	2,847
8 Civil Rights Office	0	5,948	4,879	668	402
Subtotal - Civil Rights Office	0	5,948	4,879	668	402
9 Labor	0	90,378	74,132	10,144	6,101
9 Device Support Fee	0	43,929	36,033	4,931	2,966
9 Enterprise System Support Fee	0	62,038	50,886	6,963	4,188
9 Network Connectivity Fee	0	30,018	24,622	3,369	2,027
9 Phone Equipment Fee	0	27,569	22,613	3,094	1,861
9 User Fee	0	14,776	12,120	1,659	998
Subtotal - Information Technology	0	268,707	220,406	30,161	18,141
10 Fac Maintenance	0	44,502	36,503	4,995	3,004
10 Records Retention	0	(173)	(142)	(19)	(12)
10 Courier Charges	0	(757)	(621)	(85)	(51)
10 Mail Charges	0	(113)	(93)	(13)	(8)
Subtotal - Facilities	0	43,459	35,647	4,878	2,934
11 Disbursements	0	3,143	2,578	353	212

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

B. Incoming Costs - (Default Spread Salary%)

Dept:7 Human Resources

Department	First Incoming	Second Incoming	Human Resources	Direct Identified	Unallowable Activities
11 Budget/Cost Plan/Gen Acctg	\$0	\$9,711	\$7,965	\$1,090	\$656
11 Payroll Division	0	12,390	10,163	1,391	836
11 System Division	0	8,491	6,965	953	573
11 Internal Audit	0	2,056	1,687	231	139
Subtotal - Auditor-Controller	0	35,791	29,358	4,017	2,416
12 Treasury Activities	0	1,947	1,597	219	131
Subtotal - Treasurer-Tax Collector	0	1,947	1,597	219	131
13 Legal Services	0	70,244	57,617	7,884	4,742
Subtotal - County Counsel	0	70,244	57,617	7,884	4,742
Total Incoming	44,527	477,359	428,074	58,579	35,233
C. Total Allocated		\$7,154,630	\$5,978,067	\$742,164	\$434,399
			83.56%	10.37%	6.07%

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

Human Resources Allocations

Dept:7 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Administrative Office	22.00	0.46%	\$25,773	\$0	\$25,773	\$0	\$25,773
5 Contracts & Purchasing	7.00	0.15%	8,201	0	8,201	0	8,201
6 Fleet Administration	24.00	0.50%	28,116	0	28,116	0	28,116
7 Human Resources	36.00	0.75%	42,174	0	42,174	0	42,174
8 Civil Rights Office	4.00	0.08%	4,686	0	4,686	335	5,021
9 Information Technology	103.00	2.16%	120,665	0	120,665	8,618	129,284
10 Facilities	49.00	1.03%	57,404	0	57,404	4,100	61,504
11 Auditor-Controller	38.00	0.80%	44,517	0	44,517	3,180	47,697
12 Treasurer-Tax Collector	41.00	0.86%	48,032	0	48,032	3,431	51,462
13 County Counsel	28.00	0.59%	32,802	0	32,802	2,343	35,145
14 Risk Management	11.00	0.23%	12,887	0	12,887	920	13,807
15 Board of Supervisors	19.00	0.40%	22,259	0	22,259	1,590	23,848
16 Office of Emergency Services	7.00	0.15%	8,201	0	8,201	586	8,786
17 Office of Community Engagement & St	1.00	0.02%	1,172	0	1,172	84	1,255
19 Cannabis	5.00	0.10%	5,858	0	5,858	418	6,276
20 Rifle Range	2.00	0.04%	2,343	0	2,343	167	2,510
21 Housing & Economic Dev Admin	2.00	0.04%	2,343	0	2,343	167	2,510
23 Assessor	45.00	0.94%	52,718	0	52,718	3,765	56,483
24 Clerk/Recorder	17.00	0.36%	19,916	0	19,916	1,422	21,338
28 Clerk of the Board	5.00	0.10%	5,858	0	5,858	418	6,276
29 Elections	11.00	0.23%	12,887	0	12,887	920	13,807
30 District Attorney	140.00	2.94%	164,011	0	164,011	11,714	175,725
31 Child Support Services	78.98	1.66%	92,520	0	92,520	6,608	99,128
32 Public Defender	55.50	1.16%	65,019	0	65,019	4,644	69,662
33 Coroner & Investigation	27.00	0.57%	31,631	0	31,631	2,259	33,890
34 Jail Operations & Administration	242.00	5.07%	283,505	0	283,505	20,248	303,754
35 Sheriff	157.00	3.29%	183,927	0	183,927	13,136	197,063
36 Juvenile Hall	118.50	2.48%	138,824	0	138,824	9,915	148,739
37 Probation	145.00	3.04%	169,869	0	169,869	12,132	182,001
38 Agricultural Commissioner	70.00	1.47%	82,006	0	82,006	5,857	87,863
39 Housing & Community Dev Admin	15.00	0.31%	17,573	0	17,573	1,255	18,828
40 Community Development	69.00	1.45%	80,834	0	80,834	5,773	86,607
41 Public Works, Facilities & Parks Admin	9.00	0.19%	10,544	0	10,544	753	11,297
42 Parks Operations	30.00	0.63%	35,145	0	35,145	2,510	37,655
43 Stormwater Floodplain Mgmt	3.00	0.06%	3,515	0	3,515	251	3,766
44 Primary Health Care	263.33	5.52%	308,488	0	308,488	22,033	330,520
45 Emergency Medical Services	6.00	0.13%	7,029	0	7,029	502	7,531
46 Environmental Health	55.00	1.15%	64,433	0	64,433	4,602	69,035
47 Public Guardian/Administrator	12.50	0.26%	14,644	0	14,644	1,046	15,690
48 Children's Medical Services	21.83	0.46%	25,568	0	25,568	1,826	27,394
49 Public Health	117.40	2.46%	137,535	0	137,535	9,823	147,358
50 Health Administration	53.00	1.11%	62,090	0	62,090	4,435	66,525

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

Human Resources Allocations

Dept:7 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
51 Animal Services	17.00	0.36%	\$19,916	\$0	\$19,916	\$1,422	\$21,338
52 Veteran's Affairs Office	11.00	0.23%	12,887	0	12,887	920	13,807
53 Social Services	771.00	16.17%	903,233	0	903,233	64,510	967,744
54 Area Agency on Aging	1.00	0.02%	1,172	0	1,172	84	1,255
55 Agricultural Cooperative Extension	2.00	0.04%	2,343	0	2,343	167	2,510
56 Roads & Bridges - Construction Project	32.00	0.67%	37,488	0	37,488	2,677	40,166
57 Roads & Bridges - Maintenance	50.43	1.06%	59,079	0	59,079	4,220	63,299
58 County Library	54.20	1.14%	63,496	0	63,496	4,535	68,031
59 IHSS PA-Administration	7.00	0.15%	8,201	0	8,201	586	8,786
61 Community Action Partnership	1.00	0.02%	1,172	0	1,172	84	1,255
62 Workforce Development Board	11.00	0.23%	12,887	0	12,887	920	13,807
63 Behavioral Health	357.29	7.49%	418,573	0	418,573	29,895	448,468
66 Emergency Communications	60.00	1.26%	70,291	0	70,291	5,020	75,311
67 Water Resources Agency	35.00	0.73%	41,003	0	41,003	2,928	43,931
69 Natividad Medical Center	1,181.70	24.78%	1,384,372	0	1,384,372	98,874	1,483,246
71 Laguna Seca Track	3.00	0.06%	3,515	0	3,515	251	3,766
79 All Others	8.00	0.17%	9,372	0	9,372	669	10,041
Subtotal	4,768.65	100.00%	5,586,515	0	5,586,515	391,551	5,978,067
Direct Bills					0		0
Total					\$5,586,515		\$5,978,067

Basis Units: Number of Employees
 Source: -

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

Direct Identified Allocations

Dept:7 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
74 Benefits Programs Fund (ISF)	661,482.80	96.77%	\$666,319	\$(582,906)	\$83,413	\$51,848	\$135,261
75 Enterprise Resource Planning (ISF)	22,102.25	3.23%	22,264	(22,102)	162	1,732	1,894
Subtotal	683,585.05	100.00%	688,583	(605,008)	83,575	53,581	137,155
Direct Bills					605,008		605,008
Total					\$688,583		\$742,164

Basis Units: Time Records
 Source: -

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

Allocation Summary

Dept:7 Human Resources

Department	Human Resources	Direct Identified	Unallowable Activities	Total
0 Direct Billed	\$0	\$605,008	\$0	\$605,008
4 County Administrative Office	25,773	0	0	25,773
5 Contracts & Purchasing	8,201	0	0	8,201
6 Fleet Administration	28,116	0	0	28,116
7 Human Resources	42,174	0	0	42,174
8 Civil Rights Office	5,021	0	0	5,021
9 Information Technology	129,284	0	0	129,284
10 Facilities	61,504	0	0	61,504
11 Auditor-Controller	47,697	0	0	47,697
12 Treasurer-Tax Collector	51,462	0	0	51,462
13 County Counsel	35,145	0	0	35,145
14 Risk Management	13,807	0	0	13,807
15 Board of Supervisors	23,848	0	0	23,848
16 Office of Emergency Services	8,786	0	0	8,786
17 Office of Community Engagement & St	1,255	0	0	1,255
19 Cannabis	6,276	0	0	6,276
20 Rifle Range	2,510	0	0	2,510
21 Housing & Economic Dev Admin	2,510	0	0	2,510
23 Assessor	56,483	0	0	56,483
24 Clerk/Recorder	21,338	0	0	21,338
28 Clerk of the Board	6,276	0	0	6,276
29 Elections	13,807	0	0	13,807
30 District Attorney	175,725	0	0	175,725
31 Child Support Services	99,128	0	0	99,128
32 Public Defender	69,662	0	0	69,662
33 Coroner & Investigation	33,890	0	0	33,890
34 Jail Operations & Administration	303,754	0	0	303,754
35 Sheriff	197,063	0	0	197,063
36 Juvenile Hall	148,739	0	0	148,739
37 Probation	182,001	0	0	182,001
38 Agricultural Commissioner	87,863	0	0	87,863
39 Housing & Community Dev Admin	18,828	0	0	18,828
40 Community Development	86,607	0	0	86,607
41 Public Works, Facilities & Parks Admin	11,297	0	0	11,297
42 Parks Operations	37,655	0	0	37,655
43 Stormwater Floodplain Mgmt	3,766	0	0	3,766
44 Primary Health Care	330,520	0	0	330,520
45 Emergency Medical Services	7,531	0	0	7,531
46 Environmental Health	69,035	0	0	69,035
47 Public Guardian/Administrator	15,690	0	0	15,690
48 Children's Medical Services	27,394	0	0	27,394

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
7/27/2023

Allocation Summary

Dept:7 Human Resources

Department	Human Resources	Direct Identified	Unallowable Activities	Total
49 Public Health	\$147,358	\$0	\$0	\$147,358
50 Health Administration	66,525	0	0	66,525
51 Animal Services	21,338	0	0	21,338
52 Veteran's Affairs Office	13,807	0	0	13,807
53 Social Services	967,744	0	0	967,744
54 Area Agency on Aging	1,255	0	0	1,255
55 Agricultural Cooperative Extension	2,510	0	0	2,510
56 Roads & Bridges - Construction Project	40,166	0	0	40,166
57 Roads & Bridges - Maintenance	63,299	0	0	63,299
58 County Library	68,031	0	0	68,031
59 IHSS PA-Administration	8,786	0	0	8,786
61 Community Action Partnership	1,255	0	0	1,255
62 Workforce Development Board	13,807	0	0	13,807
63 Behavioral Health	448,468	0	0	448,468
66 Emergency Communications	75,311	0	0	75,311
67 Water Resources Agency	43,931	0	0	43,931
69 Natividad Medical Center	1,483,246	0	0	1,483,246
71 Laguna Seca Track	3,766	0	0	3,766
74 Benefits Programs Fund (ISF)	0	135,261	0	135,261
75 Enterprise Resource Planning (ISF)	0	1,894	0	1,894
79 All Others	10,041	0	0	10,041
Total	\$5,978,067	\$742,164	\$0	\$6,720,230

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
7/27/2023

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 Civil Rights Office provides two trainings for all County employees—harassment and discrimination prevention training and unconscious bias, cultural humility, and governing for equity training. The Civil Rights Office advises County departments on diversity and inclusion, racial equity plans, and equitable recruitment processes. The Civil Rights Office enforces the County's policies regarding Nondiscrimination, Sexual Harassment, Language Access and Effective Communication, and Reasonable Accommodations. The Civil Rights Office staffs the Equal Opportunity Advisory Committee, the Equal Opportunity Commission, and the Commission on Disabilities.

Since 2018, the Civil Rights Office has taken on additional duties in creating and implementing 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 implementing Title VI training and revising the County's Civil Rights policies and Equal Opportunity Plan. These initiatives strengthened the County's response to violations of County policies, expanded nondiscrimination protections to the public, and created policies and procedures for more effective service delivery for non-English speaking community members, people with disabilities, women, and people of color.

Since 2022, the Board of Supervisors delegated the County's governing for racial equity program to the Civil Rights Office.

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

Unallowable Activities

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

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
7/27/2023

A. Department Costs

Dept:8 Civil Rights Office

Description		Amount	General Admin	Civil Rights Office	Unallowable Activities
Personnel Costs					
Salaries	S1	480,547	0	480,547	0
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>	<i>.00%</i>
Benefits	S	229,591	0	229,591	0
Subtotal - Personnel Costs		710,139	0	710,139	0
Services & Supplies Cost					
Services & Supplies	P	113,651	0	62,852	50,799
Ins-Gen Liab (non-recoverable)	D	3,971	0	0	0
Cost Plan Charges	D	(889,746)	0	0	0
Right-To-Use - Equipment	D	1,984	0	0	0
Subtotal - Services & Supplies		(770,140)	0	62,852	50,799
Department Cost Total		(60,001)	0	772,990	50,799
Adjustments to Cost					
Ins-Gen Liab (non-recoverable)	D	(3,971)	0	0	0
Cost Plan Charges	D	889,746	0	0	0
Right-To-Use - Equipment	D	(1,984)	0	0	0
Subtotal - Adjustments		883,791	0	0	0
Total Costs After Adjustments		823,790	0	772,990	50,799
General Admin Distribution			0	0	0
Grand Total		\$823,790		\$772,990	\$50,799
					not allocated

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
7/27/2023

B. Incoming Costs - (Default Spread Salary%)

Dept:8 Civil Rights Office

Department	First Incoming	Second Incoming	Civil Rights Office	Unallowable Activities
1 Multi-Use Building	\$5,577	\$0	\$5,577	\$0
Subtotal - Building Depreciation	5,577	0	5,577	0
3 Audit Costs	94	2	96	0
Subtotal - Annual County Audit	94	2	96	0
4 Budgeting, Finance & Analysis	1,733	398	2,131	0
Subtotal - County Administrative Office	1,733	398	2,131	0
5 Contracts & Purchasing	2,851	2,103	4,954	0
Subtotal - Contracts & Purchasing	2,851	2,103	4,954	0
7 Human Resources	4,686	335	5,021	0
Subtotal - Human Resources	4,686	335	5,021	0
8 Civil Rights Office	0	661	661	0
Subtotal - Civil Rights Office	0	661	661	0
9 Labor	0	170	170	0
9 Device Support Fee	0	5,491	5,491	0
9 Enterprise System Support Fee	0	6,893	6,893	0
9 Network Connectivity Fee	0	3,752	3,752	0
9 Phone Equipment Fee	0	3,446	3,446	0
9 User Fee	0	1,802	1,802	0
Subtotal - Information Technology	0	21,554	21,554	0
10 Fac Maintenance	0	56,837	56,837	0
10 Records Retention	0	(67)	(67)	0
10 Courier Charges	0	(505)	(505)	0
10 Mail Charges	0	(0)	(0)	0
Subtotal - Facilities	0	56,266	56,266	0
11 Disbursements	0	834	834	0
11 Budget/Cost Plan/Gen Acctg	0	1,326	1,326	0
11 Payroll Division	0	1,377	1,377	0

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

B. Incoming Costs - (Default Spread Salary%)

Dept:8 Civil Rights Office

Department	First Incoming	Second Incoming	Civil Rights Office	Unallowable Activities
11 System Division	\$0	\$943	\$943	\$0
11 Internal Audit	0	281	281	0
Subtotal - Auditor-Controller	0	4,762	4,762	0
12 Treasury Activities	0	517	517	0
Subtotal - Treasurer-Tax Collector	0	517	517	0
13 Legal Services	0	18,571	18,571	0
Subtotal - County Counsel	0	18,571	18,571	0
Total Incoming	14,941	105,168	120,109	0
C. Total Allocated		\$943,899	\$893,099	\$50,799
			94.62%	5.38%

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

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	22.00	0.46%	\$3,635	\$0	\$3,635	\$0	\$3,635
5 Contracts & Purchasing	7.00	0.15%	1,157	0	1,157	0	1,157
6 Fleet Administration	24.00	0.50%	3,966	0	3,966	0	3,966
7 Human Resources	36.00	0.75%	5,948	0	5,948	0	5,948
8 Civil Rights Office	4.00	0.08%	661	0	661	0	661
9 Information Technology	103.00	2.16%	17,019	0	17,019	2,317	19,336
10 Facilities	49.00	1.03%	8,096	0	8,096	1,102	9,198
11 Auditor-Controller	38.00	0.80%	6,279	0	6,279	855	7,134
12 Treasurer-Tax Collector	41.00	0.86%	6,774	0	6,774	922	7,697
13 County Counsel	28.00	0.59%	4,626	0	4,626	630	5,256
14 Risk Management	11.00	0.23%	1,818	0	1,818	247	2,065
15 Board of Supervisors	19.00	0.40%	3,139	0	3,139	427	3,567
16 Office of Emergency Services	7.00	0.15%	1,157	0	1,157	157	1,314
17 Office of Community Engagement & St	1.00	0.02%	165	0	165	22	188
19 Cannabis	5.00	0.10%	826	0	826	112	939
20 Rifle Range	2.00	0.04%	330	0	330	45	375
21 Housing & Economic Dev Admin	2.00	0.04%	330	0	330	45	375
23 Assessor	45.00	0.94%	7,435	0	7,435	1,012	8,448
24 Clerk/Recorder	17.00	0.36%	2,809	0	2,809	382	3,191
28 Clerk of the Board	5.00	0.10%	826	0	826	112	939
29 Elections	11.00	0.23%	1,818	0	1,818	247	2,065
30 District Attorney	140.00	2.94%	23,132	0	23,132	3,149	26,281
31 Child Support Services	78.98	1.66%	13,049	0	13,049	1,776	14,826
32 Public Defender	55.50	1.16%	9,170	0	9,170	1,248	10,419
33 Coroner & Investigation	27.00	0.57%	4,461	0	4,461	607	5,069
34 Jail Operations & Administration	242.00	5.07%	39,986	0	39,986	5,443	45,429
35 Sheriff	157.00	3.29%	25,941	0	25,941	3,531	29,473
36 Juvenile Hall	118.50	2.48%	19,580	0	19,580	2,665	22,245
37 Probation	145.00	3.04%	23,959	0	23,959	3,261	27,220
38 Agricultural Commissioner	70.00	1.47%	11,566	0	11,566	1,574	13,141
39 Housing & Community Dev Admin	15.00	0.31%	2,478	0	2,478	337	2,816
40 Community Development	69.00	1.45%	11,401	0	11,401	1,552	12,953
41 Public Works, Facilities & Parks Admin	9.00	0.19%	1,487	0	1,487	202	1,690
42 Parks Operations	30.00	0.63%	4,957	0	4,957	675	5,632
43 Stormwater Floodplain Mgmt	3.00	0.06%	496	0	496	67	563
44 Primary Health Care	263.33	5.52%	43,510	0	43,510	5,923	49,432
45 Emergency Medical Services	6.00	0.13%	991	0	991	135	1,126
46 Environmental Health	55.00	1.15%	9,088	0	9,088	1,237	10,325
47 Public Guardian/Administrator	12.50	0.26%	2,065	0	2,065	281	2,347
48 Children's Medical Services	21.83	0.46%	3,606	0	3,606	491	4,097
49 Public Health	117.40	2.46%	19,398	0	19,398	2,641	22,039
50 Health Administration	53.00	1.11%	8,757	0	8,757	1,192	9,949

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

Civil Rights Office Allocations

Dept:8 Civil Rights Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
51 Animal Services	17.00	0.36%	\$2,809	\$0	\$2,809	\$382	\$3,191
52 Veteran's Affairs Office	11.00	0.23%	1,818	0	1,818	247	2,065
53 Social Services	771.00	16.17%	127,393	0	127,393	17,342	144,735
54 Area Agency on Aging	1.00	0.02%	165	0	165	22	188
55 Agricultural Cooperative Extension	2.00	0.04%	330	0	330	45	375
56 Roads & Bridges - Construction Project	32.00	0.67%	5,287	0	5,287	720	6,007
57 Roads & Bridges - Maintenance	50.43	1.06%	8,333	0	8,333	1,134	9,467
58 County Library	54.20	1.14%	8,956	0	8,956	1,219	10,175
59 IHSS PA-Administration	7.00	0.15%	1,157	0	1,157	157	1,314
61 Community Action Partnership	1.00	0.02%	165	0	165	22	188
62 Workforce Development Board	11.00	0.23%	1,818	0	1,818	247	2,065
63 Behavioral Health	357.29	7.49%	59,036	0	59,036	8,037	67,073
66 Emergency Communications	60.00	1.26%	9,914	0	9,914	1,350	11,263
67 Water Resources Agency	35.00	0.73%	5,783	0	5,783	787	6,570
69 Natividad Medical Center	1,181.70	24.78%	195,254	0	195,254	26,580	221,834
71 Laguna Seca Track	3.00	0.06%	496	0	496	67	563
79 All Others	8.00	0.17%	1,322	0	1,322	180	1,502
Subtotal	4,768.65	100.00%	787,931	0	787,931	105,168	893,099
Direct Bills					0		0
Total					\$787,931		\$893,099

Basis Units: Number of Employees
 Source: -

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
7/27/2023

Allocation Summary

Dept:8 Civil Rights Office

Department	Civil Rights Office	Unallowable Activities	Total
4 County Administrative Office	\$3,635	\$0	\$3,635
5 Contracts & Purchasing	1,157	0	1,157
6 Fleet Administration	3,966	0	3,966
7 Human Resources	5,948	0	5,948
8 Civil Rights Office	661	0	661
9 Information Technology	19,336	0	19,336
10 Facilities	9,198	0	9,198
11 Auditor-Controller	7,134	0	7,134
12 Treasurer-Tax Collector	7,697	0	7,697
13 County Counsel	5,256	0	5,256
14 Risk Management	2,065	0	2,065
15 Board of Supervisors	3,567	0	3,567
16 Office of Emergency Services	1,314	0	1,314
17 Office of Community Engagement & St	188	0	188
19 Cannabis	939	0	939
20 Rifle Range	375	0	375
21 Housing & Economic Dev Admin	375	0	375
23 Assessor	8,448	0	8,448
24 Clerk/Recorder	3,191	0	3,191
28 Clerk of the Board	939	0	939
29 Elections	2,065	0	2,065
30 District Attorney	26,281	0	26,281
31 Child Support Services	14,826	0	14,826
32 Public Defender	10,419	0	10,419
33 Coroner & Investigation	5,069	0	5,069
34 Jail Operations & Administration	45,429	0	45,429
35 Sheriff	29,473	0	29,473
36 Juvenile Hall	22,245	0	22,245
37 Probation	27,220	0	27,220
38 Agricultural Commissioner	13,141	0	13,141
39 Housing & Community Dev Admin	2,816	0	2,816
40 Community Development	12,953	0	12,953
41 Public Works, Facilities & Parks Admin	1,690	0	1,690
42 Parks Operations	5,632	0	5,632
43 Stormwater Floodplain Mgmt	563	0	563
44 Primary Health Care	49,432	0	49,432
45 Emergency Medical Services	1,126	0	1,126
46 Environmental Health	10,325	0	10,325
47 Public Guardian/Administrator	2,347	0	2,347
48 Children's Medical Services	4,097	0	4,097
49 Public Health	22,039	0	22,039

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
7/27/2023

Allocation Summary

Dept:8 Civil Rights Office

Department	Civil Rights Office	Unallowable Activities	Total
50 Health Administration	\$9,949	\$0	\$9,949
51 Animal Services	3,191	0	3,191
52 Veteran's Affairs Office	2,065	0	2,065
53 Social Services	144,735	0	144,735
54 Area Agency on Aging	188	0	188
55 Agricultural Cooperative Extension	375	0	375
56 Roads & Bridges - Construction Project	6,007	0	6,007
57 Roads & Bridges - Maintenance	9,467	0	9,467
58 County Library	10,175	0	10,175
59 IHSS PA-Administration	1,314	0	1,314
61 Community Action Partnership	188	0	188
62 Workforce Development Board	2,065	0	2,065
63 Behavioral Health	67,073	0	67,073
66 Emergency Communications	11,263	0	11,263
67 Water Resources Agency	6,570	0	6,570
69 Natividad Medical Center	221,834	0	221,834
71 Laguna Seca Track	563	0	563
79 All Others	1,502	0	1,502
Total	\$893,099	\$0	\$893,099

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
7/27/2023

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 services are tracked via cost center for both expense and income alike. Cost Centers include Labor, Device support, Enterprise System support, Hosted Equipment support, Network Connectivity, Phone Equipment, User Fee, Overhead, and Direct Pass-Through charges.

Overhead

Overhead cost center captures all costs that are not specific to any of the other below-mentioned services. These costs are spread throughout all other billable services and will be allocated out by each respective cost center.

Labor

The Labor cost center relates to direct hourly labor provided. Allocation for this cost center will be based upon the number of actual hours used for the entire year. Percentage will be based upon the quantity of hours used by each customer in comparison to total actual labor hours utilized by all County customers. Actual hours charged by customer originates in ServiceNow with customer request, and details of work performed can be found on the IT Billing site.

Device Support Fee

Device support cost center relates to support of all County connected devices and includes security costs associated with keeping the County safe from malware, etc. Allocation for this cost center will be based upon the number of supported devices as of end of fiscal year. Percentage will be based upon the quantity of supported devices by each customer in comparison to total supported devices to all County customers. Detail support of Device counts is listed by IP Address which can be found on the IT Billing site.

Enterprise System Support Fee

The Enterprise System support cost center relates to costs to support the Countywide budget, general ledger, and payroll systems. Other services such as geodatabase costs are also included in this cost center as it is another service shared and utilized by all departments. Allocation for this cost center will be based upon the number of employees of each user department as of end of fiscal year. Percentage will be based upon the quantity of employees of each user department in comparison to total County employees of each user department.

Hosted Equipment Fee

Hosted Equipment support cost relates to support of equipment hosted within the Information Technology data center. Allocation for this cost center will be based upon the number of hosted equipment as of end of fiscal year. Percentage will be based upon the quantity of hosted equipment by each customer in comparison to total hosted equipment for all County customers. Detail support of Hosted Equipment counts is listed by server host name and can be found on the IT Billing site.

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
7/27/2023

INFORMATION TECHNOLOGY
Explanatory Narrative
-continued-

Network Connectivity Fee

The Network Connectivity cost center relates to support of the County network infrastructure. Allocation will be based upon the number of network connections as of end of fiscal year. Percentage will be based upon the quantity of network connections by each customer in comparison to total network connections to all County customers. Detail support of Network Connection counts is listed by IP Address which can be found on the IT Billing site.

Phone Equipment Fee

Phone Equipment cost center relates to support of the Countywide phone system. Allocation for this cost center will be based upon the number of phones as of end of fiscal year. Percentage will be based upon the quantity of phones used by each customer in comparison to total number of phones used by all County customers. Detail support of Phone Equipment counts can be found on the IT Billing site.

User Fee

User Fee cost center relates to costs associated with email, internet, Office 365, and password management. Allocation for this cost center will be based upon the number of Active Directory users as of end of fiscal year. Percentage will be based upon the quantity of users by each customer in comparison to total County customer users. Detail of User count can be found on the IT Billing site.

Direct Identified

The following areas of charge are treated as Direct Identified: pass-through charges such as parts sales or license purchases, NGEN O&M Fee, and Radio Communication Site fees (the two latter being mainly comprised of external agencies, rather than County Departments), and costs related to the ERP Upgrade project. Direct identified costs related to the projects directly funded by the Enterprise Resource Planning Fund (ISF) are based on staff's time records.

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.

Customers who were direct billed for any goods / services during that specific fiscal year have 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.

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

A. Department Costs

Dept:9 Information Technology

Description		Amount	General Admin	Labor	Device Support Fee	Enterprise System Support Fee	Hosted Equipment Fee	Network Connectivity Fee	Phone Equipment Fee	User Fee
Personnel Costs										
Salaries	S1	11,659,767	3,398,586	1,155,006	1,758,636	2,173,446	404,339	1,111,445	939,845	40,444
<i>Salary % Split</i>			<i>29.15%</i>	<i>9.91%</i>	<i>15.08%</i>	<i>18.64%</i>	<i>3.47%</i>	<i>9.53%</i>	<i>8.06%</i>	<i>.35%</i>
Benefits	P	5,328,267	1,631,262	554,383	844,115	1,043,216	194,076	533,474	451,109	19,412
Subtotal - Personnel Costs		16,988,034	5,029,849	1,709,389	2,602,751	3,216,662	598,415	1,644,919	1,390,954	59,856
Services & Supplies Cost										
Services & Supplies	P	10,558,356	1,514,905	45,336	433,111	2,820,829	80,324	801,490	1,321,745	1,572,137
Interfund Reimbursement	D	(7,861,147)	0	0	0	0	0	0	0	0
Intrafund Reimbursement	D	(110,629)	0	0	0	0	0	0	0	0
Revenue	P	(473,698)	(473,698)	0	0	0	0	0	0	0
General Admin Adjustment	P	(6,071,056)	(6,071,056)	0	0	0	0	0	0	0
General Admin Distribution	P	6,071,056	0	916,211	1,395,042	1,724,090	320,743	881,656	745,534	32,082
CIP	D	132,445	0	0	0	0	0	0	0	0
Cost Plan Charges	D	(27,565,689)	0	0	0	0	0	0	0	0
Equipment	D	913,561	0	0	0	0	0	0	0	0
Ins-Gen Liab (non-recoverable)	D	80,992	0	0	0	0	0	0	0	0
Right-To-Use - Land	D	280,618	0	0	0	0	0	0	0	0
Right-To-Use - Buildings	D	67,565	0	0	0	0	0	0	0	0
Right-To-Use - Equipment	D	14,349	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		(23,963,277)	(5,029,849)	961,547	1,828,153	4,544,919	401,067	1,683,146	2,067,279	1,604,219
Department Cost Total		(6,975,243)	(0)	2,670,935	4,430,904	7,761,581	999,481	3,328,065	3,458,233	1,664,076
Adjustments to Cost										
Interfund Reimbursement	D	7,861,147	0	0	0	0	0	0	0	0
Intrafund Reimbursement	D	110,629	0	0	0	0	0	0	0	0
CIP	D	(132,445)	0	0	0	0	0	0	0	0
Cost Plan Charges	D	27,565,689	0	0	0	0	0	0	0	0
Equipment	D	(913,561)	0	0	0	0	0	0	0	0

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

A. Department Costs

Dept:9 Information Technology

Description		Amount	General Admin	Labor	Device Support Fee	Enterprise System Support Fee	Hosted Equipment Fee	Network Connectivity Fee	Phone Equipment Fee	User Fee
Ins-Gen Liab (non-recoverable)	D	(80,992)	0	0	0	0	0	0	0	0
Right-To-Use - Land	D	(280,618)	0	0	0	0	0	0	0	0
Right-To-Use - Buildings	D	(67,565)	0	0	0	0	0	0	0	0
Right-To-Use - Equipment	D	(14,349)	0	0	0	0	0	0	0	0
Subtotal - Adjustments		34,047,935	0	0	0	0	0	0	0	0
Total Costs After Adjustments		27,072,692	(0)	2,670,935	4,430,904	7,761,581	999,481	3,328,065	3,458,233	1,664,076
General Admin Distribution			0	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Grand Total		\$27,072,692		\$2,670,935	\$4,430,904	\$7,761,581	\$999,481	\$3,328,065	\$3,458,233	\$1,664,076

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
7/27/2023

A. Department Costs

Dept:9 Information Technology

Description		Amount	Direct Identified	Unallowable Activities
Personnel Costs				
Salaries	S1	11,659,767	607,806	70,214
<i>Salary % Split</i>			<i>5.21%</i>	<i>.60%</i>
Benefits	P	5,328,267	22,594	34,624
Subtotal - Personnel Costs		16,988,034	630,400	104,839
Services & Supplies Cost				
Services & Supplies	P	10,558,356	1,665,654	302,826
Interfund Reimbursement	D	(7,861,147)	0	0
Intrafund Reimbursement	D	(110,629)	0	0
Revenue	P	(473,698)	0	0
General Admin Adjustment	P	(6,071,056)	0	0
General Admin Distribution	P	6,071,056	0	55,698
CIP	D	132,445	0	0
Cost Plan Charges	D	(27,565,689)	0	0
Equipment	D	913,561	0	0
Ins-Gen Liab (non-recoverable)	D	80,992	0	0
Right-To-Use - Land	D	280,618	0	0
Right-To-Use - Buildings	D	67,565	0	0
Right-To-Use - Equipment	D	14,349	0	0
Subtotal - Services & Supplies		(23,963,277)	1,665,654	358,524
Department Cost Total		(6,975,243)	2,296,054	463,363
Adjustments to Cost				
Interfund Reimbursement	D	7,861,147	0	0
Intrafund Reimbursement	D	110,629	0	0
CIP	D	(132,445)	0	0
Cost Plan Charges	D	27,565,689	0	0
Equipment	D	(913,561)	0	0

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
7/27/2023

A. Department Costs

Dept:9 Information Technology

Description		Amount	Direct Identified	Unallowable Activities
Ins-Gen Liab (non-recoverable)	D	(80,992)	0	0
Right-To-Use - Land	D	(280,618)	0	0
Right-To-Use - Buildings	D	(67,565)	0	0
Right-To-Use - Equipment	D	(14,349)	0	0
Subtotal - Adjustments		34,047,935	0	0
Total Costs After Adjustments		27,072,692	2,296,054	463,363
General Admin Distribution			(0)	(0)
Grand Total		<u>\$27,072,692</u>	<u>\$2,296,054</u>	<u>\$463,363</u>
			not allocated	

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

B. Incoming Costs - (Default Spread Salary%)

Dept:9 Information Technology

Department	First Incoming	Second Incoming	Labor	Device Support Fee	Enterprise System Support Fee	Hosted Equipment Fee	Network Connectivity Fee	Phone Equipment Fee	User Fee	Direct Identified
1 Single-Use Building	\$74,259	\$0	\$10,382	\$15,808	\$19,537	\$3,635	\$9,991	\$8,448	\$364	\$5,464
Subtotal - Building Depreciation	74,259	0	10,382	15,808	19,537	3,635	9,991	8,448	364	5,464
2 Depreciation Expense	1,378,653	0	192,751	293,487	362,712	67,477	185,482	156,844	6,749	101,433
Subtotal - Equipment Depreciation	1,378,653	0	192,751	293,487	362,712	67,477	185,482	156,844	6,749	101,433
3 Audit Costs	2,717	59	388	591	731	136	374	316	14	204
Subtotal - Annual County Audit	2,717	59	388	591	731	136	374	316	14	204
4 Budgeting, Finance & Analysis	50,313	11,552	8,649	13,170	16,276	3,028	8,323	7,038	303	4,552
Subtotal - County Administrative Office	50,313	11,552	8,649	13,170	16,276	3,028	8,323	7,038	303	4,552
5 Contracts & Purchasing	66,355	48,941	16,120	24,544	30,333	5,643	15,512	13,117	564	8,483
Subtotal - Contracts & Purchasing	66,355	48,941	16,120	24,544	30,333	5,643	15,512	13,117	564	8,483
6 Vehicle Maintenance & Repairs	21,810	8,228	4,200	6,394	7,903	1,470	4,041	3,417	147	2,210
6 Fuel Service	1,880	184	289	439	543	101	278	235	10	152
Subtotal - Fleet Administration	23,690	8,412	4,488	6,834	8,446	1,571	4,319	3,652	157	2,362
7 Human Resources	120,665	8,618	18,075	27,522	34,013	6,328	17,394	14,708	633	9,512
Subtotal - Human Resources	120,665	8,618	18,075	27,522	34,013	6,328	17,394	14,708	633	9,512
8 Civil Rights Office	17,019	2,317	2,703	4,116	5,087	946	2,601	2,200	95	1,423
Subtotal - Civil Rights Office	17,019	2,317	2,703	4,116	5,087	946	2,601	2,200	95	1,423
9 Device Support Fee	0	70,699	9,884	15,050	18,600	3,460	9,512	8,043	346	5,202
9 Enterprise System Support Fee	0	177,497	24,816	37,786	46,698	8,688	23,880	20,193	869	13,059
9 Network Connectivity Fee	0	48,310	6,754	10,284	12,710	2,364	6,499	5,496	237	3,554
9 Phone Equipment Fee	0	88,737	12,406	18,890	23,346	4,343	11,939	10,095	434	6,529
9 User Fee	0	37,120	5,190	7,902	9,766	1,817	4,994	4,223	182	2,731
Subtotal - Information Technology	0	422,363	59,051	89,912	111,120	20,672	56,824	48,051	2,068	31,075
10 Fac Maintenance	0	71,580	10,008	15,238	18,832	3,503	9,630	8,143	350	5,266
10 Records Retention	0	(841)	(118)	(179)	(221)	(41)	(113)	(96)	(4)	(62)
10 Courier Charges	0	(1,009)	(141)	(215)	(265)	(49)	(136)	(115)	(5)	(74)

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

B. Incoming Costs - (Default Spread Salary%)

Dept:9 Information Technology

Department	First Incoming	Second Incoming	Labor	Device Support Fee	Enterprise System Support Fee	Hosted Equipment Fee	Network Connectivity Fee	Phone Equipment Fee	User Fee	Direct Identified
10 Mail Charges	\$0	\$(12)	\$(2)	\$(2)	\$(3)	\$(1)	\$(2)	\$(1)	\$(0)	\$(1)
Subtotal - Facilities	0	69,718	9,747	14,842	18,342	3,412	9,380	7,932	341	5,129
11 Disbursements	0	18,567	2,596	3,953	4,885	909	2,498	2,112	91	1,366
11 Budget/Cost Plan/Gen Acctg	0	38,505	5,383	8,197	10,130	1,885	5,180	4,381	189	2,833
11 Payroll Division	0	35,450	4,956	7,547	9,327	1,735	4,769	4,033	174	2,608
11 System Division	0	24,294	3,397	5,172	6,391	1,189	3,268	2,764	119	1,787
11 Internal Audit	0	8,154	1,140	1,736	2,145	399	1,097	928	40	600
Subtotal - Auditor-Controller	0	124,970	17,472	26,603	32,878	6,117	16,813	14,217	612	9,194
12 Treasury Activities	0	11,501	1,608	2,448	3,026	563	1,547	1,308	56	846
Subtotal - Treasurer-Tax Collector	0	11,501	1,608	2,448	3,026	563	1,547	1,308	56	846
13 Legal Services	0	74,560	10,424	15,872	19,616	3,649	10,031	8,482	365	5,486
Subtotal - County Counsel	0	74,560	10,424	15,872	19,616	3,649	10,031	8,482	365	5,486
Total Incoming	1,733,671	783,011	351,860	535,750	662,117	123,178	338,590	286,314	12,321	185,162
C. Total Allocated		\$29,589,374	\$3,022,796	\$4,966,654	\$8,423,698	\$1,122,659	\$3,666,655	\$3,744,547	\$1,676,396	\$2,481,216
			10.22%	16.79%	28.47%	3.79%	12.39%	12.66%	5.67%	8.39%

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
7/27/2023

B. Incoming Costs - (Default Spread Salary%)

Dept:9 Information Technology

Department	First Incoming	Second Incoming	Unallowable Activities
1 Single-Use Building	\$74,259	\$0	\$631
Subtotal - Building Depreciation	74,259	0	631
2 Depreciation Expense	1,378,653	0	11,718
Subtotal - Equipment Depreciation	1,378,653	0	11,718
3 Audit Costs	2,717	59	24
Subtotal - Annual County Audit	2,717	59	24
4 Budgeting, Finance & Analysis	50,313	11,552	526
Subtotal - County Administrative Office	50,313	11,552	526
5 Contracts & Purchasing	66,355	48,941	980
Subtotal - Contracts & Purchasing	66,355	48,941	980
6 Vehicle Maintenance & Repairs	21,810	8,228	255
6 Fuel Service	1,880	184	18
Subtotal - Fleet Administration	23,690	8,412	273
7 Human Resources	120,665	8,618	1,099
Subtotal - Human Resources	120,665	8,618	1,099
8 Civil Rights Office	17,019	2,317	164
Subtotal - Civil Rights Office	17,019	2,317	164
9 Device Support Fee	0	70,699	601
9 Enterprise System Support Fee	0	177,497	1,509
9 Network Connectivity Fee	0	48,310	411
9 Phone Equipment Fee	0	88,737	754
9 User Fee	0	37,120	315
Subtotal - Information Technology	0	422,363	3,590
10 Fac Maintenance	0	71,580	608
10 Records Retention	0	(841)	(7)
10 Courier Charges	0	(1,009)	(9)

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

B. Incoming Costs - (Default Spread Salary%)

Dept:9 Information Technology

Department	First Incoming	Second Incoming	Unallowable Activities
10 Mail Charges	\$0	\$(12)	\$(0)
Subtotal - Facilities	0	69,718	593
11 Disbursements	0	18,567	158
11 Budget/Cost Plan/Gen Acctg	0	38,505	327
11 Payroll Division	0	35,450	301
11 System Division	0	24,294	206
11 Internal Audit	0	8,154	69
Subtotal - Auditor-Controller	0	124,970	1,062
12 Treasury Activities	0	11,501	98
Subtotal - Treasurer-Tax Collector	0	11,501	98
13 Legal Services	0	74,560	634
Subtotal - County Counsel	0	74,560	634
Total Incoming	1,733,671	783,011	21,390
C. Total Allocated	\$29,589,374		\$484,753
			1.64%

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

Labor Allocations

Dept:9 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Administrative Office	0.25	0.00%	\$85	\$0	\$85	\$0	\$85
6 Fleet Administration	10.75	0.13%	3,652	0	3,652	0	3,652
7 Human Resources	266.00	3.10%	90,378	0	90,378	0	90,378
8 Civil Rights Office	0.50	0.01%	170	0	170	0	170
10 Facilities	0.50	0.01%	170	0	170	7	176
11 Auditor-Controller	12.75	0.15%	4,332	0	4,332	168	4,500
12 Treasurer-Tax Collector	1.00	0.01%	340	0	340	13	353
13 County Counsel	7.00	0.08%	2,378	0	2,378	92	2,471
15 Board of Supervisors	8.00	0.09%	2,718	0	2,718	106	2,824
16 Office of Emergency Services	104.00	1.21%	35,336	0	35,336	1,372	36,708
17 Office of Community Engagement & St	1.00	0.01%	340	0	340	13	353
21 Housing & Economic Dev Admin	1.00	0.01%	340	0	340	13	353
23 Assessor	1.50	0.02%	510	0	510	20	529
24 Clerk/Recorder	7.00	0.08%	2,378	0	2,378	92	2,471
28 Clerk of the Board	9.25	0.11%	3,143	0	3,143	122	3,265
29 Elections	9.25	0.11%	3,143	0	3,143	122	3,265
30 District Attorney	64.00	0.75%	21,745	0	21,745	844	22,589
31 Child Support Services	316.50	3.69%	107,536	(41,189)	66,347	4,176	70,523
32 Public Defender	1.25	0.01%	425	0	425	16	441
33 Coroner & Investigation	0.50	0.01%	170	0	170	7	176
34 Jail Operations & Administration	46.00	0.54%	15,629	0	15,629	607	16,236
35 Sheriff	243.50	2.84%	82,733	0	82,733	3,213	85,946
36 Juvenile Hall	5.25	0.06%	1,784	0	1,784	69	1,853
37 Probation	7.75	0.09%	2,633	0	2,633	102	2,735
38 Agricultural Commissioner	6.50	0.08%	2,208	0	2,208	86	2,294
40 Community Development	22.75	0.27%	7,730	(956)	6,774	300	7,074
41 Public Works, Facilities & Parks Admin	38.25	0.45%	12,996	0	12,996	505	13,501
42 Parks Operations	3.00	0.03%	1,019	0	1,019	40	1,059
44 Primary Health Care	33.25	0.39%	11,297	0	11,297	439	11,736
45 Emergency Medical Services	14.50	0.17%	4,927	0	4,927	191	5,118
46 Environmental Health	5.75	0.07%	1,954	0	1,954	76	2,030
48 Children's Medical Services	1.00	0.01%	340	0	340	13	353
49 Public Health	11.25	0.13%	3,822	0	3,822	148	3,971
50 Health Administration	65.75	0.77%	22,340	0	22,340	868	23,207
51 Animal Services	3.50	0.04%	1,189	0	1,189	46	1,235
53 Social Services	3,956.25	46.14%	1,344,199	0	1,344,199	52,200	1,396,399
55 Agricultural Cooperative Extension	0.50	0.01%	170	0	170	7	176
56 Roads & Bridges - Construction Projec	7.00	0.08%	2,378	(887)	1,491	92	1,583
57 Roads & Bridges - Maintenance	18.75	0.22%	6,371	(2,559)	3,811	247	4,059
58 County Library	50.25	0.59%	17,073	(6,859)	10,214	663	10,877
62 Workforce Development Board	1.25	0.01%	425	(171)	254	16	271
63 Behavioral Health	16.50	0.19%	5,606	(2,252)	3,354	218	3,572

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
7/27/2023

Labor Allocations

Dept:9 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
66 Emergency Communications	333.50	3.89%	\$113,312	\$(45,523)	\$67,789	\$4,400	\$72,189
67 Water Resources Agency	2,290.75	26.72%	778,319	(312,687)	465,631	30,225	495,856
69 Natividad Medical Center	1.50	0.02%	510	(205)	305	20	325
71 Laguna Seca Track	205.25	2.39%	69,737	(28,017)	41,720	2,708	44,428
79 All Others	363.00	4.23%	123,335	0	123,335	4,790	128,125
Subtotal	8,574.50	100.00%	2,913,322	(441,305)	2,472,017	109,474	2,581,491
Direct Bills					441,305		441,305
Total					\$2,913,322		\$3,022,796

Basis Units: Labor Hours
Source: -

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

Device Support Fee Allocations

Dept:9 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Administrative Office	60	0.86%	\$41,184	\$0	\$41,184	\$0	\$41,184
5 Contracts & Purchasing	15	0.21%	10,296	0	10,296	0	10,296
6 Fleet Administration	18	0.26%	12,355	0	12,355	0	12,355
7 Human Resources	64	0.92%	43,929	0	43,929	0	43,929
8 Civil Rights Office	8	0.11%	5,491	0	5,491	0	5,491
9 Information Technology	103	1.47%	70,699	0	70,699	0	70,699
10 Facilities	12	0.17%	8,237	0	8,237	297	8,534
11 Auditor-Controller	49	0.70%	33,633	0	33,633	1,215	34,848
12 Treasurer-Tax Collector	100	1.43%	68,640	0	68,640	2,479	71,118
13 County Counsel	40	0.57%	27,456	0	27,456	991	28,447
14 Risk Management	8	0.11%	5,491	0	5,491	198	5,689
15 Board of Supervisors	21	0.30%	14,414	0	14,414	521	14,935
16 Office of Emergency Services	134	1.92%	91,977	0	91,977	3,321	95,298
21 Housing & Economic Dev Admin	4	0.06%	2,746	0	2,746	99	2,845
23 Assessor	166	2.37%	113,942	0	113,942	4,115	118,056
24 Clerk/Recorder	57	0.82%	39,125	0	39,125	1,413	40,537
28 Clerk of the Board	8	0.11%	5,491	0	5,491	198	5,689
29 Elections	120	1.72%	82,368	0	82,368	2,974	85,342
30 District Attorney	210	3.00%	144,143	0	144,143	5,205	149,348
31 Child Support Services	170	2.43%	116,687	0	116,687	4,214	120,901
32 Public Defender	85	1.22%	58,344	0	58,344	2,107	60,450
34 Jail Operations & Administration	9	0.13%	6,178	0	6,178	223	6,401
35 Sheriff	431	6.16%	295,837	0	295,837	10,683	306,520
37 Probation	294	4.20%	201,800	0	201,800	7,287	209,088
38 Agricultural Commissioner	132	1.89%	90,604	0	90,604	3,272	93,876
39 Housing & Community Dev Admin	15	0.21%	10,296	0	10,296	372	10,668
40 Community Development	66	0.94%	45,302	0	45,302	1,636	46,938
41 Public Works, Facilities & Parks Admin	158	2.26%	108,451	0	108,451	3,916	112,367
42 Parks Operations	48	0.69%	32,947	0	32,947	1,190	34,137
44 Primary Health Care	698	9.98%	479,104	0	479,104	17,301	496,405
45 Emergency Medical Services	15	0.21%	10,296	0	10,296	372	10,668
46 Environmental Health	100	1.43%	68,640	0	68,640	2,479	71,118
47 Public Guardian/Administrator	19	0.27%	13,042	0	13,042	471	13,512
48 Children's Medical Services	52	0.74%	35,693	0	35,693	1,289	36,981
49 Public Health	377	5.39%	258,771	0	258,771	9,344	268,116
50 Health Administration	113	1.62%	77,563	0	77,563	2,801	80,364
51 Animal Services	28	0.40%	19,219	0	19,219	694	19,913
52 Veteran's Affairs Office	18	0.26%	12,355	0	12,355	446	12,801
53 Social Services	1,435	20.52%	984,978	0	984,978	35,568	1,020,546
55 Agricultural Cooperative Extension	4	0.06%	2,746	0	2,746	99	2,845
56 Roads & Bridges - Construction Project	62	0.89%	42,557	(20,970)	21,587	1,537	23,124
58 County Library	474	6.78%	325,352	(225,036)	100,315	11,749	112,064

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

Device Support Fee Allocations

Dept:9 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
62 Workforce Development Board	120	1.72%	\$82,368	\$(57,042)	\$25,326	\$2,974	\$28,300
63 Behavioral Health	679	9.71%	466,063	(341,697)	124,366	16,830	141,196
66 Emergency Communications	131	1.87%	89,918	(33,298)	56,620	3,247	59,867
67 Water Resources Agency	54	0.77%	37,065	(27,153)	9,912	1,338	11,250
69 Natividad Medical Center	3	0.04%	2,059	(1,308)	751	74	825
79 All Others	6	0.09%	4,118	0	4,118	149	4,267
Subtotal	6,993	100.00%	4,799,967	(706,504)	4,093,464	166,687	4,260,151
Direct Bills					706,504		706,504
Total					\$4,799,967		\$4,966,654

Basis Units: Number of Supported Devices
 Source: -

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

Enterprise System Support Fee Allocations

Dept:9 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Administrative Office	22.00	0.46%	\$37,912	\$0	\$37,912	\$0	\$37,912
5 Contracts & Purchasing	7.00	0.15%	12,063	0	12,063	0	12,063
6 Fleet Administration	24.00	0.50%	41,359	0	41,359	0	41,359
7 Human Resources	36.00	0.75%	62,038	0	62,038	0	62,038
8 Civil Rights Office	4.00	0.08%	6,893	0	6,893	0	6,893
9 Information Technology	103.00	2.16%	177,497	0	177,497	0	177,497
10 Facilities	49.00	1.03%	84,440	0	84,440	2,208	86,648
11 Auditor-Controller	38.00	0.80%	65,484	0	65,484	1,712	67,196
12 Treasurer-Tax Collector	41.00	0.86%	70,654	0	70,654	1,847	72,501
13 County Counsel	28.00	0.59%	48,252	0	48,252	1,261	49,513
14 Risk Management	11.00	0.23%	18,956	0	18,956	496	19,452
15 Board of Supervisors	19.00	0.40%	32,742	0	32,742	856	33,598
16 Office of Emergency Services	7.00	0.15%	12,063	0	12,063	315	12,378
17 Office of Community Engagement & St	1.00	0.02%	1,723	0	1,723	45	1,768
19 Cannabis	5.00	0.10%	8,616	0	8,616	225	8,842
20 Rifle Range	2.00	0.04%	3,447	0	3,447	90	3,537
21 Housing & Economic Dev Admin	2.00	0.04%	3,447	0	3,447	90	3,537
23 Assessor	45.00	0.94%	77,547	0	77,547	2,027	79,575
24 Clerk/Recorder	17.00	0.36%	29,296	0	29,296	766	30,062
28 Clerk of the Board	5.00	0.10%	8,616	0	8,616	225	8,842
29 Elections	11.00	0.23%	18,956	0	18,956	496	19,452
30 District Attorney	140.00	2.94%	241,259	0	241,259	6,307	247,566
31 Child Support Services	78.98	1.66%	136,096	0	136,096	3,558	139,654
32 Public Defender	55.50	1.16%	95,642	0	95,642	2,500	98,142
33 Coroner & Investigation	27.00	0.57%	46,528	0	46,528	1,216	47,745
34 Jail Operations & Administration	242.00	5.07%	417,033	0	417,033	10,902	427,935
35 Sheriff	157.00	3.29%	270,554	0	270,554	7,073	277,627
36 Juvenile Hall	118.50	2.48%	204,208	0	204,208	5,339	209,547
37 Probation	145.00	3.04%	249,875	0	249,875	6,532	256,407
38 Agricultural Commissioner	70.00	1.47%	120,629	0	120,629	3,154	123,783
39 Housing & Community Dev Admin	15.00	0.31%	25,849	0	25,849	676	26,525
40 Community Development	69.00	1.45%	118,906	0	118,906	3,109	122,015
41 Public Works, Facilities & Parks Admin	9.00	0.19%	15,509	0	15,509	405	15,915
42 Parks Operations	30.00	0.63%	51,698	0	51,698	1,352	53,050
43 Stormwater Floodplain Mgmt	3.00	0.06%	5,170	0	5,170	135	5,305
44 Primary Health Care	263.33	5.52%	453,781	0	453,781	11,863	465,645
45 Emergency Medical Services	6.00	0.13%	10,340	0	10,340	270	10,610
46 Environmental Health	55.00	1.15%	94,780	0	94,780	2,478	97,258
47 Public Guardian/Administrator	12.50	0.26%	21,541	0	21,541	563	22,104
48 Children's Medical Services	21.83	0.46%	37,610	0	37,610	983	38,594
49 Public Health	117.40	2.46%	202,313	0	202,313	5,289	207,602
50 Health Administration	53.00	1.11%	91,334	0	91,334	2,388	93,721

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

Enterprise System Support Fee Allocations

Dept:9 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
51 Animal Services	17.00	0.36%	\$29,296	\$0	\$29,296	\$766	\$30,062
52 Veteran's Affairs Office	11.00	0.23%	18,956	0	18,956	496	19,452
53 Social Services	771.00	16.17%	1,328,645	0	1,328,645	34,735	1,363,380
54 Area Agency on Aging	1.00	0.02%	1,723	0	1,723	45	1,768
55 Agricultural Cooperative Extension	2.00	0.04%	3,447	0	3,447	90	3,537
56 Roads & Bridges - Construction Project	32.00	0.67%	55,145	(57,641)	(2,496)	1,442	(1,055)
57 Roads & Bridges - Maintenance	50.43	1.06%	86,905	0	86,905	2,272	89,177
58 County Library	54.20	1.14%	93,402	(95,848)	(2,446)	2,442	(4)
59 IHSS PA-Administration	7.00	0.15%	12,063	0	12,063	315	12,378
61 Community Action Partnership	1.00	0.02%	1,723	0	1,723	45	1,768
62 Workforce Development Board	11.00	0.23%	18,956	(14,131)	4,825	496	5,321
63 Behavioral Health	357.29	7.49%	615,716	(596,358)	19,358	16,097	35,454
66 Emergency Communications	60.00	1.26%	103,397	(104,840)	(1,444)	2,703	1,259
67 Water Resources Agency	35.00	0.73%	60,315	(64,460)	(4,145)	1,577	(2,568)
69 Natividad Medical Center	1,181.70	24.78%	2,036,394	(1,705,965)	330,430	53,237	383,667
71 Laguna Seca Track	3.00	0.06%	5,170	(5,221)	(51)	135	84
79 All Others	8.00	0.17%	13,786	0	13,786	360	14,147
Subtotal	4,768.65	100.00%	8,217,695	(2,644,463)	5,573,232	206,003	5,779,235
Direct Bills					2,644,463		2,644,463
Total					\$8,217,695		\$8,423,698

Basis Units: Number of Employees
 Source: -

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

Hosted Equipment Fee Allocations

Dept:9 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 Treasurer-Tax Collector	1	1.23%	\$13,387	\$0	\$13,387	\$473	\$13,860
13 County Counsel	1	1.23%	13,387	0	13,387	473	13,860
30 District Attorney	1	1.23%	13,387	0	13,387	473	13,860
31 Child Support Services	1	1.23%	13,387	0	13,387	473	13,860
35 Sheriff	9	11.11%	120,482	0	120,482	4,258	124,740
37 Probation	7	8.64%	93,708	0	93,708	3,312	97,020
38 Agricultural Commissioner	8	9.88%	107,095	0	107,095	3,785	110,880
41 Public Works, Facilities & Parks Admin	6	7.41%	80,321	0	80,321	2,839	83,160
44 Primary Health Care	2	2.47%	26,774	0	26,774	946	27,720
50 Health Administration	9	11.11%	120,482	0	120,482	4,258	124,740
51 Animal Services	1	1.23%	13,387	0	13,387	473	13,860
53 Social Services	20	24.69%	267,737	0	267,737	9,463	277,200
56 Roads & Bridges - Construction Project	2	2.47%	26,774	(7,560)	19,214	946	20,160
58 County Library	3	3.70%	40,161	(30,240)	9,921	1,419	11,340
63 Behavioral Health	1	1.23%	13,387	(7,245)	6,142	473	6,615
66 Emergency Communications	3	3.70%	40,161	(7,560)	32,601	1,419	34,020
67 Water Resources Agency	5	6.17%	66,934	(30,240)	36,694	2,366	39,060
79 All Others	1	1.23%	13,387	0	13,387	473	13,860
Subtotal	81	100.00%	1,084,335	(82,845)	1,001,490	38,324	1,039,814
Direct Bills					82,845		82,845
Total					\$1,084,335		\$1,122,659

Basis Units: Number of Hosted Equipment
 Source: -

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

Network Connectivity Fee Allocations

Dept:9 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Administrative Office	62	0.82%	\$29,080	\$0	\$29,080	\$0	\$29,080
5 Contracts & Purchasing	16	0.21%	7,504	0	7,504	0	7,504
6 Fleet Administration	18	0.24%	8,442	0	8,442	0	8,442
7 Human Resources	64	0.84%	30,018	0	30,018	0	30,018
8 Civil Rights Office	8	0.11%	3,752	0	3,752	0	3,752
9 Information Technology	103	1.36%	48,310	0	48,310	0	48,310
10 Facilities	19	0.25%	8,911	0	8,911	273	9,185
11 Auditor-Controller	50	0.66%	23,451	0	23,451	719	24,171
12 Treasurer-Tax Collector	103	1.36%	48,310	0	48,310	1,482	49,792
13 County Counsel	40	0.53%	18,761	0	18,761	575	19,337
14 Risk Management	8	0.11%	3,752	0	3,752	115	3,867
15 Board of Supervisors	25	0.33%	11,726	0	11,726	360	12,085
16 Office of Emergency Services	135	1.78%	63,318	0	63,318	1,942	65,261
21 Housing & Economic Dev Admin	4	0.05%	1,876	0	1,876	58	1,934
23 Assessor	168	2.21%	78,796	0	78,796	2,417	81,213
24 Clerk/Recorder	63	0.83%	29,549	0	29,549	906	30,455
28 Clerk of the Board	9	0.12%	4,221	0	4,221	129	4,351
29 Elections	121	1.59%	56,752	0	56,752	1,741	58,493
30 District Attorney	220	2.90%	103,186	0	103,186	3,165	106,351
31 Child Support Services	172	2.27%	80,672	0	80,672	2,475	83,147
32 Public Defender	86	1.13%	40,336	0	40,336	1,237	41,574
34 Jail Operations & Administration	9	0.12%	4,221	0	4,221	129	4,351
35 Sheriff	442	5.82%	207,309	0	207,309	6,359	213,668
37 Probation	306	4.03%	143,522	0	143,522	4,403	147,924
38 Agricultural Commissioner	136	1.79%	63,787	0	63,787	1,957	65,744
39 Housing & Community Dev Admin	15	0.20%	7,035	0	7,035	216	7,251
40 Community Development	69	0.91%	32,363	0	32,363	993	33,355
41 Public Works, Facilities & Parks Admin	168	2.21%	78,796	0	78,796	2,417	81,213
42 Parks Operations	19	0.25%	8,911	0	8,911	273	9,185
44 Primary Health Care	708	9.32%	332,070	0	332,070	10,186	342,256
45 Emergency Medical Services	15	0.20%	7,035	0	7,035	216	7,251
46 Environmental Health	104	1.37%	48,779	0	48,779	1,496	50,275
47 Public Guardian/Administrator	21	0.28%	9,850	0	9,850	302	10,152
48 Children's Medical Services	55	0.72%	25,796	0	25,796	791	26,588
49 Public Health	382	5.03%	179,168	0	179,168	5,496	184,664
50 Health Administration	115	1.51%	53,938	0	53,938	1,655	55,592
51 Animal Services	29	0.38%	13,602	0	13,602	417	14,019
52 Veteran's Affairs Office	18	0.24%	8,442	0	8,442	259	8,701
53 Social Services	1,485	19.56%	696,503	0	696,503	21,365	717,868
55 Agricultural Cooperative Extension	4	0.05%	1,876	0	1,876	58	1,934
56 Roads & Bridges - Construction Project	70	0.92%	32,832	(27,187)	5,645	1,007	6,652
58 County Library	483	6.36%	226,539	(250,447)	(23,908)	6,949	(16,959)

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

Network Connectivity Fee Allocations

Dept:9 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
62 Workforce Development Board	123	1.62%	\$57,690	\$(63,436)	\$(5,746)	\$1,770	\$(3,976)
63 Behavioral Health	697	9.18%	326,911	(382,875)	(55,965)	10,028	(45,936)
66 Emergency Communications	108	1.42%	50,655	(57,812)	(7,157)	1,554	(5,603)
67 Water Resources Agency	55	0.72%	25,796	(32,043)	(6,247)	791	(5,455)
69 Natividad Medical Center	4	0.05%	1,876	(1,864)	12	58	69
79 All Others	459	6.05%	215,283	0	215,283	6,604	221,887
Subtotal	7,593	100.00%	3,561,310	(815,664)	2,745,646	105,345	2,850,991
Direct Bills					815,664		815,664
Total					\$3,561,310		\$3,666,655

Basis Units: Number of Network Connections
 Source: -

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

Phone Equipment Fee Allocations

Dept:9 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Administrative Office	51	1.20%	\$43,938	\$0	\$43,938	\$0	\$43,938
5 Contracts & Purchasing	20	0.47%	17,231	0	17,231	0	17,231
6 Fleet Administration	17	0.40%	14,646	0	14,646	0	14,646
7 Human Resources	32	0.75%	27,569	0	27,569	0	27,569
8 Civil Rights Office	4	0.09%	3,446	0	3,446	0	3,446
9 Information Technology	103	2.43%	88,737	0	88,737	0	88,737
10 Facilities	2	0.05%	1,723	0	1,723	44	1,767
11 Auditor-Controller	51	1.20%	43,938	0	43,938	1,131	45,069
12 Treasurer-Tax Collector	52	1.23%	44,799	0	44,799	1,153	45,953
13 County Counsel	45	1.06%	38,769	0	38,769	998	39,767
15 Board of Supervisors	43	1.01%	37,046	0	37,046	954	38,000
16 Office of Emergency Services	74	1.74%	63,753	0	63,753	1,641	65,395
23 Assessor	55	1.30%	47,384	0	47,384	1,220	48,604
24 Clerk/Recorder	23	0.54%	19,815	0	19,815	510	20,325
28 Clerk of the Board	9	0.21%	7,754	0	7,754	200	7,953
29 Elections	39	0.92%	33,600	0	33,600	865	34,465
30 District Attorney	182	4.29%	156,798	0	156,798	4,037	160,835
31 Child Support Services	105	2.47%	90,461	0	90,461	2,329	92,790
32 Public Defender	67	1.58%	57,722	0	57,722	1,486	59,209
34 Jail Operations & Administration	96	2.26%	82,707	0	82,707	2,129	84,836
35 Sheriff	174	4.10%	149,906	0	149,906	3,860	153,766
37 Probation	237	5.59%	204,182	0	204,182	5,257	209,439
38 Agricultural Commissioner	107	2.52%	92,184	0	92,184	2,373	94,557
39 Housing & Community Dev Admin	15	0.35%	12,923	0	12,923	333	13,256
40 Community Development	69	1.63%	59,445	0	59,445	1,531	60,976
41 Public Works, Facilities & Parks Admin	22	0.52%	18,954	0	18,954	488	19,442
44 Primary Health Care	328	7.73%	282,581	0	282,581	7,275	289,857
45 Emergency Medical Services	13	0.31%	11,200	0	11,200	288	11,488
46 Environmental Health	11	0.26%	9,477	0	9,477	244	9,721
47 Public Guardian/Administrator	14	0.33%	12,061	0	12,061	311	12,372
49 Public Health	84	1.98%	72,368	0	72,368	1,863	74,232
50 Health Administration	259	6.10%	223,136	0	223,136	5,745	228,881
51 Animal Services	24	0.57%	20,677	0	20,677	532	21,209
52 Veteran's Affairs Office	11	0.26%	9,477	0	9,477	244	9,721
53 Social Services	1,010	23.80%	870,144	0	870,144	22,403	892,547
56 Roads & Bridges - Construction Project	118	2.78%	101,660	(32,940)	68,720	2,617	71,338
58 County Library	58	1.37%	49,969	(16,740)	33,229	1,287	34,515
62 Workforce Development Board	51	1.20%	43,938	(15,240)	28,698	1,131	29,829
63 Behavioral Health	476	11.22%	410,088	(251,016)	159,072	10,558	169,630
66 Emergency Communications	59	1.39%	50,830	(13,020)	37,810	1,309	39,119
67 Water Resources Agency	32	0.75%	27,569	(16,356)	11,213	710	11,923
71 Laguna Seca Track	1	0.02%	862	0	862	22	884

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

Phone Equipment Fee Allocations

Dept:9 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	4,243	100.00%	3,655,467	(345,312)	3,310,155	89,080	3,399,235
Direct Bills					345,312		345,312
Total					\$3,655,467		\$3,744,547

Basis Units: Number of Phones
 Source: -

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

User Fee Allocations

Dept:9 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Administrative Office	43	0.93%	\$15,497	\$0	\$15,497	\$0	\$15,497
5 Contracts & Purchasing	10	0.22%	3,604	0	3,604	0	3,604
6 Fleet Administration	20	0.43%	7,208	0	7,208	0	7,208
7 Human Resources	41	0.88%	14,776	0	14,776	0	14,776
8 Civil Rights Office	5	0.11%	1,802	0	1,802	0	1,802
9 Information Technology	103	2.22%	37,120	0	37,120	0	37,120
10 Facilities	56	1.21%	20,182	0	20,182	49	20,230
11 Auditor-Controller	53	1.14%	19,101	0	19,101	46	19,147
12 Treasurer-Tax Collector	59	1.27%	21,263	0	21,263	51	21,314
13 County Counsel	34	0.73%	12,253	0	12,253	29	12,283
14 Risk Management	7	0.15%	2,523	0	2,523	6	2,529
15 Board of Supervisors	20	0.43%	7,208	0	7,208	17	7,225
16 Office of Emergency Services	98	2.11%	35,318	0	35,318	85	35,403
17 Office of Community Engagement & St	1	0.02%	360	0	360	1	361
21 Housing & Economic Dev Admin	5	0.11%	1,802	0	1,802	4	1,806
23 Assessor	70	1.51%	25,227	0	25,227	61	25,288
24 Clerk/Recorder	22	0.47%	7,929	0	7,929	19	7,948
28 Clerk of the Board	8	0.17%	2,883	0	2,883	7	2,890
29 Elections	69	1.49%	24,867	0	24,867	60	24,927
30 District Attorney	158	3.40%	56,941	0	56,941	137	57,078
31 Child Support Services	84	1.81%	30,273	0	30,273	73	30,346
32 Public Defender	65	1.40%	23,425	0	23,425	56	23,482
33 Coroner & Investigation	8	0.17%	2,883	0	2,883	7	2,890
34 Jail Operations & Administration	339	7.30%	122,172	0	122,172	294	122,466
35 Sheriff	239	5.15%	86,133	0	86,133	207	86,340
36 Juvenile Hall	82	1.77%	29,552	0	29,552	71	29,623
37 Probation	194	4.18%	69,915	0	69,915	168	70,084
38 Agricultural Commissioner	85	1.83%	30,633	0	30,633	74	30,707
39 Housing & Community Dev Admin	15	0.32%	5,406	0	5,406	13	5,419
40 Community Development	78	1.68%	28,110	0	28,110	68	28,178
41 Public Works, Facilities & Parks Admin	10	0.22%	3,604	0	3,604	9	3,613
42 Parks Operations	35	0.75%	12,614	0	12,614	30	12,644
44 Primary Health Care	354	7.63%	127,578	0	127,578	307	127,885
45 Emergency Medical Services	9	0.19%	3,243	0	3,243	8	3,251
46 Environmental Health	69	1.49%	24,867	0	24,867	60	24,927
47 Public Guardian/Administrator	15	0.32%	5,406	0	5,406	13	5,419
48 Children's Medical Services	31	0.67%	11,172	0	11,172	27	11,199
49 Public Health	199	4.29%	71,717	0	71,717	173	71,890
50 Health Administration	85	1.83%	30,633	0	30,633	74	30,707
51 Animal Services	29	0.62%	10,451	0	10,451	25	10,476
52 Veteran's Affairs Office	11	0.24%	3,964	0	3,964	10	3,974
53 Social Services	833	17.95%	300,204	0	300,204	723	300,926

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

User Fee Allocations

Dept:9 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
55 Agricultural Cooperative Extension	3	0.06%	\$1,081	\$0	\$1,081	\$3	\$1,084
56 Roads & Bridges - Construction Project	35	0.75%	12,614	(11,748)	865	30	896
57 Roads & Bridges - Maintenance	50	1.08%	18,019	(31,314)	(13,295)	43	(13,252)
58 County Library	106	2.28%	38,201	(63,116)	(24,915)	92	(24,823)
62 Workforce Development Board	60	1.29%	21,623	(30,291)	(8,668)	52	(8,616)
63 Behavioral Health	409	8.81%	147,399	(247,601)	(100,202)	355	(99,848)
66 Emergency Communications	76	1.64%	27,390	(47,331)	(19,942)	66	(19,876)
67 Water Resources Agency	46	0.99%	16,578	(27,143)	(10,565)	40	(10,525)
69 Natividad Medical Center	82	1.77%	29,552	(47,546)	(17,994)	71	(17,923)
71 Laguna Seca Track	4	0.09%	1,442	(34)	1,407	3	1,411
79 All Others	19	0.41%	6,847	0	6,847	16	6,864
Subtotal	4,641	100.00%	1,672,563	(506,126)	1,166,437	3,833	1,170,271
Direct Bills					506,126		506,126
Total					\$1,672,563		\$1,676,396

Basis Units: Number of Users

Source: -

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
7/27/2023

Direct Identified Allocations

Dept:9 Information Technology

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
34 Jail Operations & Administration	9,877.25	0.41%	\$9,853	\$(9,877)	\$(24)	\$234	\$210
35 Sheriff	58,607.82	2.41%	58,464	(58,608)	(144)	1,390	1,246
56 Roads & Bridges - Construction Project	55,253.40	2.27%	55,118	(55,253)	(135)	1,310	1,175
57 Roads & Bridges - Maintenance	3,803.85	0.16%	3,795	(3,804)	(9)	90	81
58 County Library	40,917.69	1.68%	40,817	(40,918)	(100)	970	870
62 Workforce Development Board	6,017.31	0.25%	6,003	(6,017)	(15)	143	128
63 Behavioral Health	256,640.71	10.56%	256,012	(256,641)	(629)	6,085	5,457
65 NGEN Operations & Maintenance	1,064,573.66	43.82%	1,061,966	(1,064,574)	(2,608)	25,243	22,635
66 Emergency Communications	83,312.18	3.43%	83,108	(83,312)	(204)	1,975	1,771
67 Water Resources Agency	41,401.58	1.70%	41,300	(41,402)	(101)	982	880
69 Natividad Medical Center	735,198.78	30.26%	733,398	(735,199)	(1,801)	17,433	15,632
75 Enterprise Resource Planning (ISF)	73,953.35	3.04%	73,772	(73,953)	(181)	1,754	1,572
Subtotal	2,429,557.58	100.00%	2,423,607	(2,429,558)	(5,951)	57,609	51,658
Direct Bills					2,429,558		2,429,558
Total					\$2,423,607		\$2,481,216

Basis Units: Time Records
Source: -

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

Allocation Summary

Dept:9 Information Technology

Department	Labor	Device Support Fee	Enterprise System Support Fee	Hosted Equipment Fee	Network Connectivity Fee	Phone Equipment Fee	User Fee	Direct Identified	Unallowable Activities	Total
0 Direct Billed	\$441,305	\$706,504	\$2,644,463	\$82,845	\$815,664	\$345,312	\$506,126	\$2,429,558	\$0	\$7,971,776
4 County Administrative Office	85	41,184	37,912	0	29,080	43,938	15,497	0	0	167,695
5 Contracts & Purchasing	0	10,296	12,063	0	7,504	17,231	3,604	0	0	50,698
6 Fleet Administration	3,652	12,355	41,359	0	8,442	14,646	7,208	0	0	87,662
7 Human Resources	90,378	43,929	62,038	0	30,018	27,569	14,776	0	0	268,707
8 Civil Rights Office	170	5,491	6,893	0	3,752	3,446	1,802	0	0	21,554
9 Information Technology	0	70,699	177,497	0	48,310	88,737	37,120	0	0	422,363
10 Facilities	176	8,534	86,648	0	9,185	1,767	20,230	0	0	126,541
11 Auditor-Controller	4,500	34,848	67,196	0	24,171	45,069	19,147	0	0	194,931
12 Treasurer-Tax Collector	353	71,118	72,501	13,860	49,792	45,953	21,314	0	0	274,891
13 County Counsel	2,471	28,447	49,513	13,860	19,337	39,767	12,283	0	0	165,677
14 Risk Management	0	5,689	19,452	0	3,867	0	2,529	0	0	31,537
15 Board of Supervisors	2,824	14,935	33,598	0	12,085	38,000	7,225	0	0	108,667
16 Office of Emergency Services	36,708	95,298	12,378	0	65,261	65,395	35,403	0	0	310,443
17 Office of Community Engagement & St	353	0	1,768	0	0	0	361	0	0	2,483
19 Cannabis	0	0	8,842	0	0	0	0	0	0	8,842
20 Rifle Range	0	0	3,537	0	0	0	0	0	0	3,537
21 Housing & Economic Dev Admin	353	2,845	3,537	0	1,934	0	1,806	0	0	10,474
23 Assessor	529	118,056	79,575	0	81,213	48,604	25,288	0	0	353,266
24 Clerk/Recorder	2,471	40,537	30,062	0	30,455	20,325	7,948	0	0	131,798
28 Clerk of the Board	3,265	5,689	8,842	0	4,351	7,953	2,890	0	0	32,990
29 Elections	3,265	85,342	19,452	0	58,493	34,465	24,927	0	0	225,943
30 District Attorney	22,589	149,348	247,566	13,860	106,351	160,835	57,078	0	0	757,628
31 Child Support Services	70,523	120,901	139,654	13,860	83,147	92,790	30,346	0	0	551,220
32 Public Defender	441	60,450	98,142	0	41,574	59,209	23,482	0	0	283,298
33 Coroner & Investigation	176	0	47,745	0	0	0	2,890	0	0	50,811
34 Jail Operations & Administration	16,236	6,401	427,935	0	4,351	84,836	122,466	210	0	662,435
35 Sheriff	85,946	306,520	277,627	124,740	213,668	153,766	86,340	1,246	0	1,249,853
36 Juvenile Hall	1,853	0	209,547	0	0	0	29,623	0	0	241,023
37 Probation	2,735	209,088	256,407	97,020	147,924	209,439	70,084	0	0	992,698
38 Agricultural Commissioner	2,294	93,876	123,783	110,880	65,744	94,557	30,707	0	0	521,841
39 Housing & Community Dev Admin	0	10,668	26,525	0	7,251	13,256	5,419	0	0	63,118
40 Community Development	7,074	46,938	122,015	0	33,355	60,976	28,178	0	0	298,536
41 Public Works, Facilities & Parks Admin	13,501	112,367	15,915	83,160	81,213	19,442	3,613	0	0	329,210
42 Parks Operations	1,059	34,137	53,050	0	9,185	0	12,644	0	0	110,074
43 Stormwater Floodplain Mgmt	0	0	5,305	0	0	0	0	0	0	5,305
44 Primary Health Care	11,736	496,405	465,645	27,720	342,256	289,857	127,885	0	0	1,761,504
45 Emergency Medical Services	5,118	10,668	10,610	0	7,251	11,488	3,251	0	0	48,386
46 Environmental Health	2,030	71,118	97,258	0	50,275	9,721	24,927	0	0	255,328
47 Public Guardian/Administrator	0	13,512	22,104	0	10,152	12,372	5,419	0	0	63,559
48 Children's Medical Services	353	36,981	38,594	0	26,588	0	11,199	0	0	113,715

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

Allocation Summary

Dept:9 Information Technology

Department	Labor	Device Support Fee	Enterprise System Support Fee	Hosted Equipment Fee	Network Connectivity Fee	Phone Equipment Fee	User Fee	Direct Identified	Unallowable Activities	Total
49 Public Health	\$3,971	\$268,116	\$207,602	\$0	\$184,664	\$74,232	\$71,890	\$0	\$0	\$810,473
50 Health Administration	23,207	80,364	93,721	124,740	55,592	228,881	30,707	0	0	637,212
51 Animal Services	1,235	19,913	30,062	13,860	14,019	21,209	10,476	0	0	110,774
52 Veteran's Affairs Office	0	12,801	19,452	0	8,701	9,721	3,974	0	0	54,649
53 Social Services	1,396,399	1,020,546	1,363,380	277,200	717,868	892,547	300,926	0	0	5,968,866
54 Area Agency on Aging	0	0	1,768	0	0	0	0	0	0	1,768
55 Agricultural Cooperative Extension	176	2,845	3,537	0	1,934	0	1,084	0	0	9,575
56 Roads & Bridges - Construction Project	1,583	23,124	(1,055)	20,160	6,652	71,338	896	1,175	0	123,873
57 Roads & Bridges - Maintenance	4,059	0	89,177	0	0	0	(13,252)	81	0	80,065
58 County Library	10,877	112,064	(4)	11,340	(16,959)	34,515	(24,823)	870	0	127,880
59 IHSS PA-Administration	0	0	12,378	0	0	0	0	0	0	12,378
61 Community Action Partnership	0	0	1,768	0	0	0	0	0	0	1,768
62 Workforce Development Board	271	28,300	5,321	0	(3,976)	29,829	(8,616)	128	0	51,256
63 Behavioral Health	3,572	141,196	35,454	6,615	(45,936)	169,630	(99,848)	5,457	0	216,139
65 NGEN Operations & Maintenance	0	0	0	0	0	0	0	22,635	0	22,635
66 Emergency Communications	72,189	59,867	1,259	34,020	(5,603)	39,119	(19,876)	1,771	0	182,747
67 Water Resources Agency	495,856	11,250	(2,568)	39,060	(5,455)	11,923	(10,525)	880	0	540,421
69 Natividad Medical Center	325	825	383,667	0	69	0	(17,923)	15,632	0	382,595
71 Laguna Seca Track	44,428	0	84	0	0	884	1,411	0	0	46,807
75 Enterprise Resource Planning (ISF)	0	0	0	0	0	0	0	1,572	0	1,572
79 All Others	128,125	4,267	14,147	13,860	221,887	0	6,864	0	0	389,149
Total	\$3,022,796	\$4,966,654	\$8,423,698	\$1,122,659	\$3,666,655	\$3,744,547	\$1,676,396	\$2,481,216	\$0	\$29,104,621

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
7/27/2023

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.

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.

Courier

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.

Direct Identified

Direct identified costs are Facilities' staff time funded by 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.

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
7/27/2023

A. Department Costs

Dept:10 Facilities

Description		Amount	General Admin	Fac Maintenance	Records Retention	Courier Charges	Mail Charges	Direct Identified	Unallowable Activities
Personnel Costs									
Salaries	S1	3,586,898	0	2,343,151	314,654	205,552	64,032	557,997	101,512
<i>Salary % Split</i>			<i>.00%</i>	<i>65.33%</i>	<i>8.77%</i>	<i>5.73%</i>	<i>1.79%</i>	<i>15.56%</i>	<i>2.83%</i>
Benefits	P	2,140,279	0	1,705,920	195,751	142,936	22,416	0	73,256
Subtotal - Personnel Costs		5,727,177	0	4,049,071	510,405	348,488	86,448	557,997	174,768
Services & Supplies Cost									
Services & Supplies	P	9,483,663	0	7,291,718	141,260	55,748	72,702	0	1,922,234
Ins-Gen Liab (non-recoverable)	D	35,205	0	0	0	0	0	0	0
Misc Revenue	P	(292,961)	0	(24,601)	0	0	0	0	(268,360)
Taxes & Assessments	D	135,081	0	0	0	0	0	0	0
Right-To-Use - Equipment	D	40,994	0	0	0	0	0	0	0
Cost Plan Charges	D	(8,299,675)	0	0	0	0	0	0	0
Interfund Reimbursement	D	(964,151)	0	0	0	0	0	0	0
Intrafund Reimbursement	D	(1,283,064)	0	0	0	0	0	0	0
Equipment	D	23,095	0	0	0	0	0	0	0
CIP	D	902	0	0	0	0	0	0	0
Subtotal - Services & Supplies		(1,120,913)	0	7,267,117	141,260	55,748	72,702	0	1,653,874
Department Cost Total		4,606,264	0	11,316,188	651,665	404,237	159,150	557,997	1,828,642
Adjustments to Cost									
Ins-Gen Liab (non-recoverable)	D	(35,205)	0	0	0	0	0	0	0
Taxes & Assessments	D	(135,081)	0	0	0	0	0	0	0
Right-To-Use - Equipment	D	(40,994)	0	0	0	0	0	0	0
Cost Plan Charges	D	8,299,675	0	0	0	0	0	0	0
Interfund Reimbursement	D	964,151	0	0	0	0	0	0	0
Intrafund Reimbursement	D	1,283,064	0	0	0	0	0	0	0
Equipment	D	(23,095)	0	0	0	0	0	0	0
CIP	D	(902)	0	0	0	0	0	0	0

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

A. Department Costs

Dept:10 Facilities

Description	Amount	General Admin	Fac Maintenance	Records Retention	Courier Charges	Mail Charges	Direct Identified	Unallowable Activities
Subtotal - Adjustments	10,311,614	0	0	0	0	0	0	0
Total Costs After Adjustments	14,917,879	0	11,316,188	651,665	404,237	159,150	557,997	1,828,642
General Admin Distribution		0	0	0	0	0	0	0
Grand Total	<u>\$14,917,879</u>		<u>\$11,316,188</u>	<u>\$651,665</u>	<u>\$404,237</u>	<u>\$159,150</u>	<u>\$557,997</u>	<u>\$1,828,642</u>

not allocated

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

B. Incoming Costs - (Default Spread Salary%)

Dept:10 Facilities

Department	First Incoming	Second Incoming	Fac Maintenance	Records Retention	Courier Charges	Mail Charges	Direct Identified	Unallowable Activities
1 Multi-Use Building	\$2,081	\$0	\$1,359	\$183	\$119	\$37	\$324	\$59
Subtotal - Building Depreciation	2,081	0	1,359	183	119	37	324	59
2 Depreciation Expense	104,540	0	68,291	9,171	5,991	1,866	16,263	2,959
Subtotal - Equipment Depreciation	104,540	0	68,291	9,171	5,991	1,866	16,263	2,959
3 Audit Costs	1,504	33	1,004	135	88	27	239	43
Subtotal - Annual County Audit	1,504	33	1,004	135	88	27	239	43
4 Budgeting, Finance & Analysis	27,840	6,392	22,362	3,003	1,962	611	5,325	969
Subtotal - County Administrative Office	27,840	6,392	22,362	3,003	1,962	611	5,325	969
5 Contracts & Purchasing	43,779	39,382	54,325	7,295	4,766	1,485	12,937	2,354
Subtotal - Contracts & Purchasing	43,779	39,382	54,325	7,295	4,766	1,485	12,937	2,354
6 Vehicle Maintenance & Repairs	38,562	14,547	34,693	4,659	3,043	948	8,262	1,503
6 Fuel Service	6,122	601	4,392	590	385	120	1,046	190
Subtotal - Fleet Administration	44,684	15,148	39,085	5,249	3,429	1,068	9,308	1,693
7 Human Resources	57,404	4,100	40,178	5,395	3,525	1,098	9,568	1,741
Subtotal - Human Resources	57,404	4,100	40,178	5,395	3,525	1,098	9,568	1,741
8 Civil Rights Office	8,096	1,102	6,009	807	527	164	1,431	260
Subtotal - Civil Rights Office	8,096	1,102	6,009	807	527	164	1,431	260
9 Labor	170	7	115	15	10	3	27	5
9 Device Support Fee	8,237	297	5,575	749	489	152	1,328	242
9 Enterprise System Support Fee	84,440	2,208	56,603	7,601	4,965	1,547	13,479	2,452
9 Network Connectivity Fee	8,911	273	6,000	806	526	164	1,429	260
9 Phone Equipment Fee	1,723	44	1,155	155	101	32	275	50
9 User Fee	20,182	49	13,216	1,775	1,159	361	3,147	573
Subtotal - Information Technology	123,663	2,878	82,663	11,101	7,252	2,259	19,685	3,581
10 Fac Maintenance	0	324,041	211,681	28,426	18,570	5,785	50,409	9,171
10 Records Retention	0	(480)	(313)	(42)	(27)	(9)	(75)	(14)

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
7/27/2023

B. Incoming Costs - (Default Spread Salary%)

Dept:10 Facilities

Department	First Incoming	Second Incoming	Fac Maintenance	Records Retention	Courier Charges	Mail Charges	Direct Identified	Unallowable Activities
10 Courier Charges	\$0	\$(1,260)	\$(823)	\$(111)	\$(72)	\$(23)	\$(196)	\$(36)
10 Mail Charges	0	(11)	(7)	(1)	(1)	(0)	(2)	(0)
Subtotal - Facilities	0	322,290	210,537	28,272	18,469	5,753	50,137	9,121
11 Disbursements	0	33,138	21,647	2,907	1,899	592	5,155	938
11 Budget/Cost Plan/Gen Acctg	0	21,306	13,918	1,869	1,221	380	3,315	603
11 Payroll Division	0	16,865	11,017	1,479	966	301	2,624	477
11 System Division	0	11,557	7,550	1,014	662	206	1,798	327
11 Internal Audit	0	4,512	2,947	396	259	81	702	128
Subtotal - Auditor-Controller	0	87,378	57,080	7,665	5,007	1,560	13,593	2,473
12 Treasury Activities	0	20,527	13,409	1,801	1,176	366	3,193	581
Subtotal - Treasurer-Tax Collector	0	20,527	13,409	1,801	1,176	366	3,193	581
13 Legal Services	0	78,574	51,328	6,893	4,503	1,403	12,223	2,224
Subtotal - County Counsel	0	78,574	51,328	6,893	4,503	1,403	12,223	2,224
Total Incoming	413,592	577,803	647,631	86,968	56,813	17,698	154,227	28,057
C. Total Allocated		\$15,909,273	\$11,963,819	\$738,633	\$461,050	\$176,848	\$712,223	\$1,856,700
			75.20%	4.64%	2.90%	1.11%	4.48%	11.67%

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

Fac Maintenance Allocations

Dept:10 Facilities

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Administrative Office	392,677	3.73%	\$432,240	\$0	\$432,240	\$0	\$432,240
5 Contracts & Purchasing	943,465	8.96%	1,038,521	0	1,038,521	0	1,038,521
6 Fleet Administration	118,422	1.13%	130,353	(779)	129,575	0	129,575
7 Human Resources	40,429	0.38%	44,502	0	44,502	0	44,502
8 Civil Rights Office	51,635	0.49%	56,837	0	56,837	0	56,837
9 Information Technology	127,572	1.21%	140,425	(68,846)	71,580	0	71,580
10 Facilities	303,425	2.88%	333,996	(9,955)	324,041	0	324,041
11 Auditor-Controller	186,131	1.77%	204,884	0	204,884	8,219	213,103
12 Treasurer-Tax Collector	218,354	2.07%	240,354	(5,035)	235,319	9,642	244,960
13 County Counsel	186,131	1.77%	204,884	0	204,884	8,219	213,103
15 Board of Supervisors	199,616	1.90%	219,728	(6,280)	213,448	8,814	222,262
16 Office of Emergency Services	75,726	0.72%	83,356	0	83,356	3,344	86,699
23 Assessor	135,696	1.29%	149,368	0	149,368	5,992	155,359
24 Clerk/Recorder	135,696	1.29%	149,368	0	149,368	5,992	155,359
25 Grand Jury	20,094	0.19%	22,119	0	22,119	887	23,006
28 Clerk of the Board	23,016	0.22%	25,335	0	25,335	1,016	26,351
29 Elections	361,135	3.43%	397,520	(614)	396,906	15,946	412,852
30 District Attorney	349,004	3.32%	384,167	0	384,167	15,410	399,577
31 Child Support Services	176	0.00%	194	0	194	8	202
32 Public Defender	530,374	5.04%	583,810	(3,790)	580,021	23,419	603,439
33 Coroner & Investigation	7,749	0.07%	8,530	0	8,530	342	8,872
34 Jail Operations & Administration	1,277,141	12.13%	1,405,816	(13,781)	1,392,034	56,393	1,448,427
35 Sheriff	658,654	6.26%	725,015	0	725,015	29,083	754,098
36 Juvenile Hall	24,991	0.24%	27,509	0	27,509	1,103	28,612
37 Probation	328,285	3.12%	361,360	0	361,360	14,496	375,856
38 Agricultural Commissioner	85,002	0.81%	93,566	0	93,566	3,753	97,319
39 Housing & Community Dev Admin	345,894	3.29%	380,744	(8,076)	372,667	15,273	387,940
41 Public Works, Facilities & Parks Admin	348,071	3.31%	383,140	0	383,140	15,369	398,509
42 Parks Operations	260,620	2.48%	286,878	0	286,878	11,508	298,386
44 Primary Health Care	107,158	1.02%	117,954	0	117,954	4,732	122,686
45 Emergency Medical Services	45,885	0.44%	50,508	0	50,508	2,026	52,534
46 Environmental Health	59,347	0.56%	65,326	0	65,326	2,620	67,947
47 Public Guardian/Administrator	66,255	0.63%	72,930	0	72,930	2,926	75,856
48 Children's Medical Services	100,496	0.95%	110,621	0	110,621	4,437	115,059
49 Public Health	103,066	0.98%	113,450	(4,806)	108,644	4,551	113,195
50 Health Administration	77,764	0.74%	85,599	(7,589)	78,010	3,434	81,444
51 Animal Services	20,132	0.19%	22,160	0	22,160	889	23,049
52 Veteran's Affairs Office	89,599	0.85%	98,626	0	98,626	3,956	102,583
53 Social Services	282,175	2.68%	310,605	(4,877)	305,728	12,460	318,187
55 Agricultural Cooperative Extension	1,535	0.01%	1,690	0	1,690	68	1,757
57 Roads & Bridges - Maintenance	312,219	2.97%	343,676	(3,581)	340,095	13,786	353,881
58 County Library	183,111	1.74%	201,560	(128)	201,432	8,085	209,517

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
7/27/2023

Fac Maintenance Allocations

Dept:10 Facilities

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
63 Behavioral Health	111,819	1.06%	\$123,085	\$(67,559)	\$55,526	\$4,937	\$60,464
66 Emergency Communications	54,576	0.52%	60,075	0	60,075	2,410	62,484
67 Water Resources Agency	242,837	2.31%	267,303	0	267,303	10,723	278,026
69 Natividad Medical Center	241	0.00%	265	0	265	11	276
70 Parks Lake & Resort Operations	2,291	0.02%	2,522	0	2,522	101	2,623
71 Laguna Seca Track	3,401	0.03%	3,744	(2,698)	1,046	150	1,196
78 Superior Court of CA - Mo Co	607,264	5.77%	668,447	(313,487)	354,961	26,814	381,775
79 All Others	81,877	0.78%	90,126	(3,576)	86,550	3,615	90,165
80 All Others (Not Occupied)	237,636	2.26%	261,578	0	261,578	10,493	272,071
Subtotal	10,525,865	100.00%	11,586,368	(525,455)	11,060,913	377,451	11,438,364
Direct Bills					525,455		525,455
Total					\$11,586,368		\$11,963,819

Basis Units: Labor Cost - Time Records
Source: -

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

Records Retention Allocations

Dept:10 Facilities

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Administrative Office	6,256.04	0.77%	\$5,277	\$(6,256)	\$(979)	\$0	\$(979)
5 Contracts & Purchasing	1,019.59	0.13%	860	(1,020)	(160)	0	(160)
6 Fleet Administration	104.40	0.01%	88	(104)	(16)	0	(16)
7 Human Resources	1,106.64	0.14%	933	(1,107)	(173)	0	(173)
8 Civil Rights Office	428.04	0.05%	361	(428)	(67)	0	(67)
9 Information Technology	5,371.80	0.66%	4,531	(5,372)	(841)	0	(841)
10 Facilities	3,065.37	0.38%	2,586	(3,065)	(480)	0	(480)
11 Auditor-Controller	5,699.05	0.70%	4,807	(5,699)	(892)	362	(530)
13 County Counsel	20,733.08	2.54%	17,488	(20,733)	(3,245)	1,316	(1,929)
14 Risk Management	7,906.92	0.97%	6,669	(7,907)	(1,238)	502	(736)
15 Board of Supervisors	12,326.28	1.51%	10,397	(12,326)	(1,929)	783	(1,147)
23 Assessor	10,565.17	1.30%	8,911	(10,565)	(1,654)	671	(983)
24 Clerk/Recorder	31,535.47	3.87%	26,599	(31,535)	(4,936)	2,002	(2,934)
30 District Attorney	142,897.21	17.52%	120,530	(142,897)	(22,367)	9,074	(13,293)
32 Public Defender	26,891.09	3.30%	22,682	(26,891)	(4,209)	1,707	(2,502)
33 Coroner & Investigation	1,224.00	0.15%	1,032	(1,224)	(192)	78	(114)
34 Jail Operations & Administration	1,224.00	0.15%	1,032	(1,224)	(192)	78	(114)
35 Sheriff	22,796.49	2.80%	19,228	(22,796)	(3,568)	1,448	(2,121)
36 Juvenile Hall	4,633.78	0.57%	3,908	(4,634)	(725)	294	(431)
37 Probation	30,494.86	3.74%	25,722	(30,495)	(4,773)	1,936	(2,837)
39 Housing & Community Dev Admin	4,552.92	0.56%	3,840	(4,553)	(713)	289	(424)
40 Community Development	157,543.55	19.32%	132,884	(157,544)	(24,659)	10,003	(14,656)
42 Parks Operations	1,056.36	0.13%	891	(1,056)	(165)	67	(98)
44 Primary Health Care	102,209.39	12.53%	86,211	(102,209)	(15,998)	6,490	(9,508)
45 Emergency Medical Services	804.84	0.10%	679	(805)	(126)	51	(75)
46 Environmental Health	4,382.99	0.54%	3,697	(4,383)	(686)	278	(408)
47 Public Guardian/Administrator	1,854.36	0.23%	1,564	(1,854)	(290)	118	(173)
48 Children's Medical Services	1,344.23	0.16%	1,134	(1,344)	(210)	85	(125)
49 Public Health	2,610.20	0.32%	2,202	(2,610)	(409)	166	(243)
50 Health Administration	4,513.18	0.55%	3,807	(4,513)	(706)	287	(420)
51 Animal Services	173.88	0.02%	147	(174)	(27)	11	(16)
52 Veteran's Affairs Office	735.00	0.09%	620	(735)	(115)	47	(68)
53 Social Services	7,344.00	0.90%	6,194	(7,344)	(1,150)	466	(683)
56 Roads & Bridges - Construction Project	30,441.38	3.73%	25,677	(30,441)	(4,765)	1,933	(2,832)
58 County Library	1,010.48	0.12%	852	(1,010)	(158)	64	(94)
62 Workforce Development Board	296.00	0.04%	250	(296)	(46)	19	(28)
63 Behavioral Health	14,265.12	1.75%	12,032	(14,265)	(2,233)	906	(1,327)
66 Emergency Communications	1,470.00	0.18%	1,240	(1,470)	(230)	93	(137)
67 Water Resources Agency	582.03	0.07%	491	(582)	(91)	37	(54)
69 Natividad Medical Center	142,139.33	17.43%	119,891	(142,139)	(22,248)	9,025	(13,223)

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

Records Retention Allocations

Dept:10 Facilities

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	815,608.52	100.00%	687,947	(815,609)	(127,662)	50,687	(76,975)
Direct Bills					815,609		815,609
Total					\$687,947		\$738,633

Basis Units: Directly Identified Based on Actual Usage

Source: -

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
7/27/2023

Courier Charges Allocations

Dept:10 Facilities

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Administrative Office	13,872	3.01%	\$12,863	\$(13,872)	\$(1,009)	\$0	\$(1,009)
5 Contracts & Purchasing	6,936	1.50%	6,431	(6,936)	(505)	0	(505)
6 Fleet Administration	6,936	1.50%	6,431	(6,936)	(505)	0	(505)
7 Human Resources	10,404	2.25%	9,647	(10,404)	(757)	0	(757)
8 Civil Rights Office	6,936	1.50%	6,431	(6,936)	(505)	0	(505)
9 Information Technology	13,872	3.01%	12,863	(13,872)	(1,009)	0	(1,009)
10 Facilities	17,328	3.75%	16,068	(17,328)	(1,260)	0	(1,260)
11 Auditor-Controller	6,936	1.50%	6,431	(6,936)	(505)	596	92
12 Treasurer-Tax Collector	6,924	1.50%	6,420	(6,924)	(504)	595	91
13 County Counsel	6,936	1.50%	6,431	(6,936)	(505)	596	92
14 Risk Management	3,468	0.75%	3,216	(3,468)	(252)	298	46
15 Board of Supervisors	8,664	1.88%	8,034	(8,664)	(630)	745	114
16 Office of Emergency Services	6,936	1.50%	6,431	(6,936)	(505)	596	92
21 Housing & Economic Dev Admin	5,491	1.19%	5,092	(5,491)	(399)	472	73
23 Assessor	3,468	0.75%	3,216	(3,468)	(252)	298	46
24 Clerk/Recorder	3,468	0.75%	3,216	(3,468)	(252)	298	46
28 Clerk of the Board	6,936	1.50%	6,431	(6,936)	(505)	596	92
29 Elections	6,936	1.50%	6,431	(6,936)	(505)	596	92
30 District Attorney	13,860	3.00%	12,852	(13,860)	(1,008)	1,191	183
31 Child Support Services	6,936	1.50%	6,431	(6,936)	(505)	596	92
32 Public Defender	6,936	1.50%	6,431	(6,936)	(505)	596	92
35 Sheriff	13,860	3.00%	12,852	(13,860)	(1,008)	1,191	183
36 Juvenile Hall	10,404	2.25%	9,647	(10,404)	(757)	894	137
37 Probation	13,872	3.01%	12,863	(13,872)	(1,009)	1,192	183
38 Agricultural Commissioner	6,936	1.50%	6,431	(6,936)	(505)	596	92
39 Housing & Community Dev Admin	4,913	1.06%	4,556	(4,913)	(357)	422	65
40 Community Development	13,860	3.00%	12,852	(13,860)	(1,008)	1,191	183
41 Public Works, Facilities & Parks Admin	3,468	0.75%	3,216	(3,468)	(252)	298	46
42 Parks Operations	3,468	0.75%	3,216	(3,468)	(252)	298	46
44 Primary Health Care	36,432	7.89%	33,782	(36,432)	(2,650)	3,132	481
45 Emergency Medical Services	6,936	1.50%	6,431	(6,936)	(505)	596	92
46 Environmental Health	13,860	3.00%	12,852	(13,860)	(1,008)	1,191	183
48 Children's Medical Services	13,164	2.85%	12,206	(13,164)	(958)	1,132	174
49 Public Health	13,872	3.01%	12,863	(13,872)	(1,009)	1,192	183
50 Health Administration	6,936	1.50%	6,431	(6,936)	(505)	596	92
51 Animal Services	3,468	0.75%	3,216	(3,468)	(252)	298	46
52 Veteran's Affairs Office	8,676	1.88%	8,045	(8,676)	(631)	746	115
53 Social Services	21,516	4.66%	19,951	(21,516)	(1,565)	1,849	284
55 Agricultural Cooperative Extension	6,936	1.50%	6,431	(6,936)	(505)	596	92
56 Roads & Bridges - Construction Project	6,936	1.50%	6,431	(6,936)	(505)	596	92
57 Roads & Bridges - Maintenance	6,936	1.50%	6,431	(6,936)	(505)	596	92
58 County Library	3,468	0.75%	3,216	(3,468)	(252)	298	46

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

Courier Charges Allocations

Dept:10 Facilities

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
63 Behavioral Health	48,528	10.52%	\$44,998	\$(48,528)	\$(3,530)	\$4,171	\$641
66 Emergency Communications	6,936	1.50%	6,431	(6,936)	(505)	596	92
67 Water Resources Agency	6,936	1.50%	6,431	(6,936)	(505)	596	92
69 Natividad Medical Center	6,936	1.50%	6,431	(6,936)	(505)	596	92
71 Laguna Seca Track	2,076	0.45%	1,925	(2,076)	(151)	178	27
Subtotal	461,508	100.00%	427,938	(461,508)	(33,570)	33,112	(458)
Direct Bills					461,508		461,508
Total					\$427,938		\$461,050

Basis Units: Direct Charges
 Source: -

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

Mail Charges Allocations

Dept:10 Facilities

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Administrative Office	145.00	0.07%	\$115	\$(145)	\$(30)	\$0	\$(30)
5 Contracts & Purchasing	8.29	0.00%	7	(8)	(2)	0	(2)
6 Fleet Administration	9.37	0.00%	7	(9)	(2)	0	(2)
7 Human Resources	545.03	0.26%	432	(545)	(113)	0	(113)
8 Civil Rights Office	1.44	0.00%	1	(1)	(0)	0	(0)
9 Information Technology	55.90	0.03%	44	(56)	(12)	0	(12)
10 Facilities	52.28	0.02%	41	(52)	(11)	0	(11)
11 Auditor-Controller	15,045.17	7.16%	11,926	(15,045)	(3,119)	742	(2,378)
12 Treasurer-Tax Collector	18,641.08	8.87%	14,776	(18,641)	(3,865)	919	(2,946)
13 County Counsel	487.32	0.23%	386	(487)	(101)	24	(77)
15 Board of Supervisors	384.16	0.18%	305	(384)	(80)	19	(61)
16 Office of Emergency Services	22.72	0.01%	18	(23)	(5)	1	(4)
17 Office of Community Engagement & St	1.08	0.00%	1	(1)	(0)	0	(0)
23 Assessor	9,347.76	4.45%	7,410	(9,348)	(1,938)	461	(1,477)
24 Clerk/Recorder	6,037.19	2.87%	4,786	(6,037)	(1,252)	298	(954)
28 Clerk of the Board	76.12	0.04%	60	(76)	(16)	4	(12)
29 Elections	3,080.10	1.47%	2,442	(3,080)	(639)	152	(487)
30 District Attorney	5,508.40	2.62%	4,366	(5,508)	(1,142)	272	(870)
31 Child Support Services	14,048.88	6.69%	11,136	(14,049)	(2,913)	692	(2,220)
32 Public Defender	900.69	0.43%	714	(901)	(187)	44	(142)
34 Jail Operations & Administration	1,396.30	0.66%	1,107	(1,396)	(289)	69	(221)
35 Sheriff	12,033.94	5.73%	9,539	(12,034)	(2,495)	593	(1,902)
37 Probation	3,962.75	1.89%	3,141	(3,963)	(822)	195	(626)
38 Agricultural Commissioner	1,008.16	0.48%	799	(1,008)	(209)	50	(159)
39 Housing & Community Dev Admin	1,732.11	0.82%	1,373	(1,732)	(359)	85	(274)
40 Community Development	5,537.94	2.64%	4,390	(5,538)	(1,148)	273	(875)
41 Public Works, Facilities & Parks Admin	62.40	0.03%	49	(62)	(13)	3	(10)
42 Parks Operations	40.03	0.02%	32	(40)	(8)	2	(6)
44 Primary Health Care	16,911.06	8.05%	13,405	(16,911)	(3,506)	834	(2,672)
45 Emergency Medical Services	181.79	0.09%	144	(182)	(38)	9	(29)
46 Environmental Health	4,223.51	2.01%	3,348	(4,224)	(876)	208	(667)
47 Public Guardian/Administrator	2,778.87	1.32%	2,203	(2,779)	(576)	137	(439)
48 Children's Medical Services	1,710.12	0.81%	1,356	(1,710)	(355)	84	(270)
49 Public Health	1,841.77	0.88%	1,460	(1,842)	(382)	91	(291)
50 Health Administration	235.17	0.11%	186	(235)	(49)	12	(37)
51 Animal Services	1,215.94	0.58%	964	(1,216)	(252)	60	(192)
52 Veteran's Affairs Office	532.42	0.25%	422	(532)	(110)	26	(84)
53 Social Services	52,936.50	25.20%	41,962	(52,937)	(10,975)	2,609	(8,365)
56 Roads & Bridges - Construction Projec	17.31	0.01%	14	(17)	(4)	1	(3)
57 Roads & Bridges - Maintenance	10.09	0.00%	8	(10)	(2)	0	(2)
62 Workforce Development Board	3.97	0.00%	3	(4)	(1)	0	(1)
63 Behavioral Health	3,824.58	1.82%	3,032	(3,825)	(793)	189	(604)

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

Mail Charges Allocations

Dept:10 Facilities

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
66 Emergency Communications	97.73	0.05%	\$77	\$(98)	\$(20)	\$5	\$(15)
67 Water Resources Agency	750.27	0.36%	595	(750)	(156)	37	(119)
69 Natividad Medical Center	22,645.63	10.78%	17,951	(22,646)	(4,695)	1,116	(3,579)
Subtotal	210,088.34	100.00%	166,533	(210,088)	(43,555)	10,315	(33,240)
Direct Bills					210,088		210,088
Total					\$166,533		\$176,848

Basis Units: Direct Charges
 Source: -

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

Direct Identified Allocations

Dept:10 Facilities

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52 Veteran's Affairs Office	4,711.28	0.84%	\$5,255	\$(4,711)	\$543	\$759	\$1,302
56 Roads & Bridges - Construction Project	4,905.34	0.88%	5,471	(4,905)	566	790	1,356
64 Homeland Security Grant	17,149.59	3.07%	19,127	(17,150)	1,977	2,763	4,740
68 Facilities Master Plan Projects	531,230.44	95.20%	592,485	(531,230)	61,254	85,574	146,829
Subtotal	557,996.65	100.00%	622,337	(557,997)	64,341	89,886	154,227
Direct Bills					557,997		557,997
Total					\$622,337		\$712,223

Basis Units: Direct Cost by Staff Time Records

Source: -

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

Allocation Summary

Dept:10 Facilities

Department	Fac Maintenance	Records Retention	Courier Charges	Mail Charges	Direct Identified	Unallowable Activities	Total
0 Direct Billed	\$525,455	\$815,609	\$461,508	\$210,088	\$557,997	\$0	\$2,570,656
4 County Administrative Office	432,240	(979)	(1,009)	(30)	0	0	430,222
5 Contracts & Purchasing	1,038,521	(160)	(505)	(2)	0	0	1,037,855
6 Fleet Administration	129,575	(16)	(505)	(2)	0	0	129,052
7 Human Resources	44,502	(173)	(757)	(113)	0	0	43,459
8 Civil Rights Office	56,837	(67)	(505)	(0)	0	0	56,266
9 Information Technology	71,580	(841)	(1,009)	(12)	0	0	69,718
10 Facilities	324,041	(480)	(1,260)	(11)	0	0	322,290
11 Auditor-Controller	213,103	(530)	92	(2,378)	0	0	210,287
12 Treasurer-Tax Collector	244,960	0	91	(2,946)	0	0	242,106
13 County Counsel	213,103	(1,929)	92	(77)	0	0	211,189
14 Risk Management	0	(736)	46	0	0	0	(690)
15 Board of Supervisors	222,262	(1,147)	114	(61)	0	0	221,169
16 Office of Emergency Services	86,699	0	92	(4)	0	0	86,787
17 Office of Community Engagement & St	0	0	0	(0)	0	0	(0)
21 Housing & Economic Dev Admin	0	0	73	0	0	0	73
23 Assessor	155,359	(983)	46	(1,477)	0	0	152,945
24 Clerk/Recorder	155,359	(2,934)	46	(954)	0	0	151,518
25 Grand Jury	23,006	0	0	0	0	0	23,006
28 Clerk of the Board	26,351	0	92	(12)	0	0	26,431
29 Elections	412,852	0	92	(487)	0	0	412,457
30 District Attorney	399,577	(13,293)	183	(870)	0	0	385,597
31 Child Support Services	202	0	92	(2,220)	0	0	(1,927)
32 Public Defender	603,439	(2,502)	92	(142)	0	0	600,887
33 Coroner & Investigation	8,872	(114)	0	0	0	0	8,758
34 Jail Operations & Administration	1,448,427	(114)	0	(221)	0	0	1,448,092
35 Sheriff	754,098	(2,121)	183	(1,902)	0	0	750,259
36 Juvenile Hall	28,612	(431)	137	0	0	0	28,319
37 Probation	375,856	(2,837)	183	(626)	0	0	372,576
38 Agricultural Commissioner	97,319	0	92	(159)	0	0	97,252
39 Housing & Community Dev Admin	387,940	(424)	65	(274)	0	0	387,308
40 Community Development	0	(14,656)	183	(875)	0	0	(15,348)
41 Public Works, Facilities & Parks Admin	398,509	0	46	(10)	0	0	398,545
42 Parks Operations	298,386	(98)	46	(6)	0	0	298,327
44 Primary Health Care	122,686	(9,508)	481	(2,672)	0	0	110,987
45 Emergency Medical Services	52,534	(75)	92	(29)	0	0	52,522
46 Environmental Health	67,947	(408)	183	(667)	0	0	67,055
47 Public Guardian/Administrator	75,856	(173)	0	(439)	0	0	75,244
48 Children's Medical Services	115,059	(125)	174	(270)	0	0	114,837
49 Public Health	113,195	(243)	183	(291)	0	0	112,845
50 Health Administration	81,444	(420)	92	(37)	0	0	81,079

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
7/27/2023

Allocation Summary

Dept:10 Facilities

Department	Fac Maintenance	Records Retention	Courier Charges	Mail Charges	Direct Identified	Unallowable Activities	Total
51 Animal Services	\$23,049	\$(16)	\$46	\$(192)	\$0	\$0	\$22,887
52 Veteran's Affairs Office	102,583	(68)	115	(84)	1,302	0	103,847
53 Social Services	318,187	(683)	284	(8,365)	0	0	309,423
55 Agricultural Cooperative Extension	1,757	0	92	0	0	0	1,849
56 Roads & Bridges - Construction Project	0	(2,832)	92	(3)	1,356	0	(1,387)
57 Roads & Bridges - Maintenance	353,881	0	92	(2)	0	0	353,971
58 County Library	209,517	(94)	46	0	0	0	209,469
62 Workforce Development Board	0	(28)	0	(1)	0	0	(28)
63 Behavioral Health	60,464	(1,327)	641	(604)	0	0	59,173
64 Homeland Security Grant	0	0	0	0	4,740	0	4,740
66 Emergency Communications	62,484	(137)	92	(15)	0	0	62,424
67 Water Resources Agency	278,026	(54)	92	(119)	0	0	277,945
68 Facilities Master Plan Projects	0	0	0	0	146,829	0	146,829
69 Natividad Medical Center	276	(13,223)	92	(3,579)	0	0	(16,434)
70 Parks Lake & Resort Operations	2,623	0	0	0	0	0	2,623
71 Laguna Seca Track	1,196	0	27	0	0	0	1,224
78 Superior Court of CA - Mo Co	381,775	0	0	0	0	0	381,775
79 All Others	90,165	0	0	0	0	0	90,165
80 All Others (Not Occupied)	272,071	0	0	0	0	0	272,071
Total	\$11,963,819	\$738,633	\$461,050	\$176,848	\$712,223	\$0	\$14,052,574

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
7/27/2023

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 Annual Comprehensive Financial Report (ACFR).

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
7/27/2023

AUDITOR-CONTROLLER
Explanatory Narrative
-continued-

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

Payroll Division

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

Systems Division

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

Internal Audit

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.

Direct Identified

Direct identified costs are Auditor-Controller's staff time related to the projects directly funded by the Enterprise Resource Planning Fund (ISF). The costs are based on staff's time records.

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
7/27/2023

AUDITOR-CONTROLLER
Explanatory Narrative
-continued-

Property Tax/General Government/SB 90

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

Unallowable Activities

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

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

A. Department Costs

Dept:11 Auditor-Controller

Description		Amount	General Admin	Disbursements	Budget/Cost Plan/Gen Acctg	Payroll Division	System Division	Internal Audit	Direct Identified	Gen Govt/Prop Tax
Personnel Costs										
Salaries	S1	3,920,159	578,083	446,780	928,731	817,447	561,371	197,924	22,750	215,043
<i>Salary % Split</i>			<i>14.75%</i>	<i>11.40%</i>	<i>23.69%</i>	<i>20.85%</i>	<i>14.32%</i>	<i>5.05%</i>	<i>.58%</i>	<i>5.49%</i>
Benefits	P	1,963,463	247,384	278,239	442,636	443,618	291,091	81,338	6,813	104,243
Subtotal - Personnel Costs		5,883,622	825,466	725,020	1,371,367	1,261,064	852,462	279,262	29,562	319,285
Services & Supplies Cost										
Services & Supplies	P	518,581	169,749	171,443	80,684	0	11,182	4,924	0	42,500
Ins-Gen Liab (non-recoverable)	D	37,261	0	0	0	0	0	0	0	0
Revenue	P	(732,768)	(3,030)	0	(107,318)	0	0	0	0	(622,419)
Taxes & Assessments	D	15	0	0	0	0	0	0	0	0
Cost Plan Charges	D	(5,464,570)	0	0	0	0	0	0	0	0
Right-To-Use - Equipment	D	7,868	0	0	0	0	0	0	0	0
Intrafund Reimbursement	D	(27,442)	0	0	0	0	0	0	0	0
Subtotal - Services & Supplies		(5,661,055)	166,718	171,443	(26,634)	0	11,182	4,924	0	(579,919)
Department Cost Total		222,567	992,185	896,463	1,344,733	1,261,064	863,644	284,187	29,562	(260,634)
Adjustments to Cost										
Ins-Gen Liab (non-recoverable)	D	(37,261)	0	0	0	0	0	0	0	0
Taxes & Assessments	D	(15)	0	0	0	0	0	0	0	0
Cost Plan Charges	D	5,464,570	0	0	0	0	0	0	0	0
Right-To-Use - Equipment	D	(7,868)	0	0	0	0	0	0	0	0
Intrafund Reimbursement	D	27,442	0	0	0	0	0	0	0	0
Subtotal - Adjustments		5,446,868	0	0	0	0	0	0	0	0
Total Costs After Adjustments		5,669,435	992,185	896,463	1,344,733	1,261,064	863,644	284,187	29,562	(260,634)
General Admin Distribution			(992,185)	132,639	275,719	242,681	166,658	58,759	6,754	63,841
Grand Total		\$5,669,435		\$1,029,101	\$1,620,452	\$1,503,745	\$1,030,302	\$342,946	\$36,316	\$(196,793)
										not allocated

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
7/27/2023

Dept:11 Auditor-Controller

A. Department Costs

Description	Amount	Unallowable Activities
<hr/>		
Personnel Costs		
Salaries	3,920,159	152,030
<i>Salary % Split</i>		<i>3.88%</i>
Benefits	1,963,463	68,102
Subtotal - Personnel Costs	5,883,622	220,132
Services & Supplies Cost		
Services & Supplies	518,581	38,098
Ins-Gen Liab (non-recoverable)	37,261	0
Revenue	(732,768)	0
Taxes & Assessments	15	0
Cost Plan Charges	(5,464,570)	0
Right-To-Use - Equipment	7,868	0
Intrafund Reimbursement	(27,442)	0
Subtotal - Services & Supplies	(5,661,055)	38,098
Department Cost Total	222,567	258,231
Adjustments to Cost		
Ins-Gen Liab (non-recoverable)	(37,261)	0
Taxes & Assessments	(15)	0
Cost Plan Charges	5,464,570	0
Right-To-Use - Equipment	(7,868)	0
Intrafund Reimbursement	27,442	0
Subtotal - Adjustments	5,446,868	0
Total Costs After Adjustments	5,669,435	258,231
General Admin Distribution		45,134
Grand Total	\$5,669,435	\$303,365
	not allocated	

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

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	Direct Identified	Gen Govt/Prop Tax	Unallowable Activities
1 Multi-Use Building	\$102,373	\$0	\$13,686	\$28,448	\$25,040	\$17,196	\$6,063	\$697	\$6,587	\$4,657
Subtotal - Building Depreciation	102,373	0	13,686	28,448	25,040	17,196	6,063	697	6,587	4,657
3 Audit Costs	692	15	95	197	173	119	42	5	46	32
Subtotal - Annual County Audit	692	15	95	197	173	119	42	5	46	32
4 Budgeting, Finance & Analysis	12,818	2,943	2,107	4,380	3,855	2,647	933	107	1,014	717
Subtotal - County Administrative Office	12,818	2,943	2,107	4,380	3,855	2,647	933	107	1,014	717
5 Contracts & Purchasing	5,184	3,823	1,204	2,503	2,203	1,513	533	61	580	410
Subtotal - Contracts & Purchasing	5,184	3,823	1,204	2,503	2,203	1,513	533	61	580	410
7 Human Resources	44,517	3,180	6,376	13,254	11,666	8,012	2,825	325	3,069	2,170
Subtotal - Human Resources	44,517	3,180	6,376	13,254	11,666	8,012	2,825	325	3,069	2,170
8 Civil Rights Office	6,279	855	954	1,982	1,745	1,198	422	49	459	325
Subtotal - Civil Rights Office	6,279	855	954	1,982	1,745	1,198	422	49	459	325
9 Labor	4,332	168	602	1,251	1,101	756	267	31	290	205
9 Device Support Fee	33,633	1,215	4,659	9,684	8,524	5,853	2,064	237	2,242	1,585
9 Enterprise System Support Fee	65,484	1,712	8,983	18,673	16,436	11,287	3,980	457	4,324	3,057
9 Network Connectivity Fee	23,451	719	3,231	6,717	5,912	4,060	1,431	165	1,555	1,100
9 Phone Equipment Fee	43,938	1,131	6,025	12,524	11,024	7,570	2,669	307	2,900	2,050
9 User Fee	19,101	46	2,560	5,321	4,683	3,216	1,134	130	1,232	871
Subtotal - Information Technology	189,940	4,991	26,059	54,169	47,679	32,743	11,544	1,327	12,543	8,867
10 Fac Maintenance	204,884	8,219	28,488	59,219	52,123	35,795	12,620	1,451	13,712	9,694
10 Records Retention	(892)	362	(71)	(147)	(130)	(89)	(31)	(4)	(34)	(24)
10 Courier Charges	(505)	596	12	25	22	15	5	1	6	4
10 Mail Charges	(3,119)	742	(318)	(661)	(582)	(399)	(141)	(16)	(153)	(108)
Subtotal - Facilities	200,368	9,918	28,112	58,437	51,435	35,322	12,454	1,431	13,531	9,566
11 Disbursements	0	82,553	11,036	22,941	20,192	13,867	4,889	562	5,312	3,755
11 Budget/Cost Plan/Gen Acctg	0	9,810	1,311	2,726	2,399	1,648	581	67	631	446
11 Payroll Division	0	13,079	1,748	3,634	3,199	2,197	775	89	842	595

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

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	Direct Identified	Gen Govt/Prop Tax	Unallowable Activities
11 System Division	\$0	\$8,963	\$1,198	\$2,491	\$2,192	\$1,505	\$531	\$61	\$577	\$408
11 Internal Audit	0	2,077	278	577	508	349	123	14	134	94
Subtotal - Auditor-Controller	0	116,481	15,572	32,369	28,490	19,565	6,898	793	7,495	5,299
12 Treasury Activities	0	51,100	6,831	14,200	12,499	8,583	3,026	348	3,288	2,325
Subtotal - Treasurer-Tax Collector	0	51,100	6,831	14,200	12,499	8,583	3,026	348	3,288	2,325
13 Legal Services	0	24,685	3,300	6,860	6,038	4,146	1,462	168	1,588	1,123
Subtotal - County Counsel	0	24,685	3,300	6,860	6,038	4,146	1,462	168	1,588	1,123
Total Incoming	562,171	217,992	104,295	216,800	190,822	131,045	46,203	5,311	50,199	35,489
C. Total Allocated		\$6,449,598	\$1,133,396	\$1,837,252	\$1,694,567	\$1,161,346	\$389,149	\$41,627	\$(146,594)	\$338,854
			17.57%	28.49%	26.27%	18.01%	6.03%	0.65%	(2.27)%	5.25%

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

Disbursements Allocations

Dept:11 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Annual County Audit	6	0.01%	\$116	\$0	\$116	\$0	\$116
4 County Administrative Office	267	0.47%	5,180	0	5,180	0	5,180
5 Contracts & Purchasing	47	0.08%	912	0	912	0	912
6 Fleet Administration	1,493	2.62%	28,966	0	28,966	0	28,966
7 Human Resources	162	0.28%	3,143	0	3,143	0	3,143
8 Civil Rights Office	43	0.08%	834	0	834	0	834
9 Information Technology	957	1.68%	18,567	0	18,567	0	18,567
10 Facilities	1,708	3.00%	33,138	0	33,138	0	33,138
11 Auditor-Controller	4,255	7.48%	82,553	0	82,553	0	82,553
12 Treasurer-Tax Collector	2,379	4.18%	46,156	0	46,156	1,445	47,601
13 County Counsel	211	0.37%	4,094	0	4,094	128	4,222
14 Risk Management	37	0.07%	718	0	718	22	740
15 Board of Supervisors	251	0.44%	4,870	0	4,870	152	5,022
16 Office of Emergency Services	154	0.27%	2,988	0	2,988	94	3,081
17 Office of Community Engagement & St	63	0.11%	1,222	0	1,222	38	1,261
18 Auxiliary Services	4	0.01%	78	0	78	2	80
19 Cannabis	49	0.09%	951	0	951	30	980
20 Rifle Range	24	0.04%	466	0	466	15	480
21 Housing & Economic Dev Admin	40	0.07%	776	0	776	24	800
22 Emergency Operations Center	128	0.22%	2,483	0	2,483	78	2,561
23 Assessor	133	0.23%	2,580	0	2,580	81	2,661
24 Clerk/Recorder	194	0.34%	3,764	0	3,764	118	3,882
25 Grand Jury	194	0.34%	3,764	0	3,764	118	3,882
26 Enterprise Risk	9	0.02%	175	0	175	5	180
28 Clerk of the Board	52	0.09%	1,009	0	1,009	32	1,040
29 Elections	380	0.67%	7,373	0	7,373	231	7,603
30 District Attorney	626	1.10%	12,145	0	12,145	380	12,526
31 Child Support Services	267	0.47%	5,180	0	5,180	162	5,342
32 Public Defender	970	1.70%	18,819	0	18,819	589	19,409
33 Coroner & Investigation	317	0.56%	6,150	0	6,150	193	6,343
34 Jail Operations & Administration	636	1.12%	12,339	0	12,339	386	12,726
35 Sheriff	974	1.71%	18,897	0	18,897	592	19,489
36 Juvenile Hall	1,019	1.79%	19,770	0	19,770	619	20,389
37 Probation	3,838	6.74%	74,463	0	74,463	2,331	76,794
38 Agricultural Commissioner	428	0.75%	8,304	0	8,304	260	8,564
39 Housing & Community Dev Admin	190	0.33%	3,686	0	3,686	115	3,802
40 Community Development	476	0.84%	9,235	0	9,235	289	9,524
41 Public Works, Facilities & Parks Admin	120	0.21%	2,328	0	2,328	73	2,401
42 Parks Operations	332	0.58%	6,441	0	6,441	202	6,643
43 Stormwater Floodplain Mgmt	31	0.05%	601	0	601	19	620
44 Primary Health Care	2,615	4.59%	50,735	0	50,735	1,588	52,323
45 Emergency Medical Services	145	0.25%	2,813	0	2,813	88	2,901

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

Disbursements Allocations

Dept:11 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46 Environmental Health	591	1.04%	\$11,466	\$0	\$11,466	\$359	\$11,825
47 Public Guardian/Administrator	8,966	15.75%	173,954	0	173,954	5,446	179,400
48 Children's Medical Services	82	0.14%	1,591	0	1,591	50	1,641
49 Public Health	1,154	2.03%	22,389	0	22,389	701	23,090
50 Health Administration	396	0.70%	7,683	0	7,683	241	7,924
51 Animal Services	468	0.82%	9,080	0	9,080	284	9,364
52 Veteran's Affairs Office	91	0.16%	1,766	0	1,766	55	1,821
53 Social Services	1,964	3.45%	38,104	0	38,104	1,193	39,297
54 Area Agency on Aging	142	0.25%	2,755	0	2,755	86	2,841
55 Agricultural Cooperative Extension	10	0.02%	194	0	194	6	200
56 Roads & Bridges - Construction Project	420	0.74%	8,149	0	8,149	255	8,404
57 Roads & Bridges - Maintenance	1,303	2.29%	25,280	0	25,280	791	26,072
58 County Library	796	1.40%	15,444	0	15,444	483	15,927
59 IHSS PA-Administration	21	0.04%	407	0	407	13	420
60 Fish & Game Propagation	4	0.01%	78	0	78	2	80
61 Community Action Partnership	101	0.18%	1,960	0	1,960	61	2,021
63 Behavioral Health	1,667	2.93%	32,342	0	32,342	1,013	33,355
64 Homeland Security Grant	25	0.04%	485	0	485	15	500
66 Emergency Communications	250	0.44%	4,850	0	4,850	152	5,002
67 Water Resources Agency	1,391	2.44%	26,987	0	26,987	845	27,832
68 Facilities Master Plan Projects	328	0.58%	6,364	0	6,364	199	6,563
69 Natividad Medical Center	8,349	14.67%	161,983	0	161,983	5,071	167,054
70 Parks Lake & Resort Operations	149	0.26%	2,891	0	2,891	91	2,981
71 Laguna Seca Track	950	1.67%	18,431	0	18,431	577	19,008
72 General Liability Insurance (ISF)	82	0.14%	1,591	0	1,591	50	1,641
73 Workmens' Compensation (ISF)	119	0.21%	2,309	0	2,309	72	2,381
74 Benefits Programs Fund (ISF)	160	0.28%	3,104	0	3,104	97	3,201
76 Vehicle Replacement Planning (ISF)	36	0.06%	698	0	698	22	720
79 All Others	677	1.19%	13,135	0	13,135	411	13,546
Subtotal	56,916	100.00%	1,104,254	0	1,104,254	29,142	1,133,396
Direct Bills					0		0
Total					\$1,104,254		\$1,133,396

Basis Units: Warrant Count
 Source: -

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

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	441,940.00	0.03%	\$606	\$0	\$606	\$0	\$606
4 County Administrative Office	5,838,616.00	0.45%	8,005	0	8,005	0	8,005
5 Contracts & Purchasing	1,422,548.00	0.11%	1,950	0	1,950	0	1,950
6 Fleet Administration	6,528,517.00	0.50%	8,950	0	8,950	0	8,950
7 Human Resources	7,083,119.00	0.55%	9,711	0	9,711	0	9,711
8 Civil Rights Office	967,524.00	0.07%	1,326	0	1,326	0	1,326
9 Information Technology	28,085,719.00	2.17%	38,505	0	38,505	0	38,505
10 Facilities	15,540,961.00	1.20%	21,306	0	21,306	0	21,306
11 Auditor-Controller	7,155,122.00	0.55%	9,810	0	9,810	0	9,810
12 Treasurer-Tax Collector	10,128,266.00	0.78%	13,886	0	13,886	502	14,387
13 County Counsel	7,300,495.02	0.56%	10,009	0	10,009	362	10,370
14 Risk Management	2,088,531.00	0.16%	2,863	0	2,863	103	2,967
15 Board of Supervisors	3,652,880.00	0.28%	5,008	0	5,008	181	5,189
16 Office of Emergency Services	1,375,332.54	0.11%	1,886	0	1,886	68	1,954
17 Office of Community Engagement & St	610,646.00	0.05%	837	0	837	30	867
18 Auxiliary Services	26,169.00	0.00%	36	0	36	1	37
19 Cannabis	881,533.50	0.07%	1,209	0	1,209	44	1,252
20 Rifle Range	210,360.00	0.02%	288	0	288	10	299
21 Housing & Economic Dev Admin	4,082,998.00	0.32%	5,598	0	5,598	202	5,800
22 Emergency Operations Center	3,604,582.00	0.28%	4,942	0	4,942	179	5,120
23 Assessor	6,828,831.00	0.53%	9,362	0	9,362	338	9,700
24 Clerk/Recorder	2,500,503.00	0.19%	3,428	0	3,428	124	3,552
25 Grand Jury	166,375.00	0.01%	228	0	228	8	236
26 Enterprise Risk	207,769.00	0.02%	285	0	285	10	295
28 Clerk of the Board	735,927.00	0.06%	1,009	0	1,009	36	1,045
29 Elections	5,580,651.00	0.43%	7,651	0	7,651	276	7,927
30 District Attorney	31,024,123.00	2.39%	42,533	0	42,533	1,537	44,070
31 Child Support Services	10,221,648.00	0.79%	14,014	0	14,014	506	14,520
32 Public Defender	15,024,330.00	1.16%	20,598	0	20,598	744	21,342
33 Coroner & Investigation	7,692,819.00	0.59%	10,547	0	10,547	381	10,928
34 Jail Operations & Administration	68,978,716.00	5.32%	94,568	0	94,568	3,417	97,985
35 Sheriff	44,255,685.00	3.42%	60,674	0	60,674	2,192	62,866
36 Juvenile Hall	23,137,898.00	1.79%	31,722	0	31,722	1,146	32,868
37 Probation	29,203,050.00	2.25%	40,037	0	40,037	1,447	41,483
38 Agricultural Commissioner	11,806,971.00	0.91%	16,187	0	16,187	585	16,772
39 Housing & Community Dev Admin	7,773,066.00	0.60%	10,657	0	10,657	385	11,042
40 Community Development	13,549,895.00	1.05%	18,577	0	18,577	671	19,248
41 Public Works, Facilities & Parks Admin	2,149,584.00	0.17%	2,947	0	2,947	106	3,054
42 Parks Operations	6,249,983.00	0.48%	8,569	0	8,569	310	8,878
43 Stormwater Floodplain Mgmt	1,153,248.00	0.09%	1,581	0	1,581	57	1,638
44 Primary Health Care	58,245,737.00	4.49%	79,854	0	79,854	2,885	82,739
45 Emergency Medical Services	4,513,014.00	0.35%	6,187	0	6,187	224	6,411

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

Budget/Cost Plan/Gen Acctg Allocations

Dept:11 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46 Environmental Health	14,383,910.04	1.11%	\$19,720	\$0	\$19,720	\$713	\$20,433
47 Public Guardian/Administrator	1,873,013.00	0.14%	2,568	0	2,568	93	2,661
48 Children's Medical Services	4,444,002.00	0.34%	6,093	0	6,093	220	6,313
49 Public Health	36,134,324.00	2.79%	49,539	0	49,539	1,790	51,329
50 Health Administration	12,540,433.00	0.97%	17,193	0	17,193	621	17,814
51 Animal Services	3,183,425.00	0.25%	4,364	0	4,364	158	4,522
52 Veteran's Affairs Office	2,384,299.00	0.18%	3,269	0	3,269	118	3,387
53 Social Services	165,989,783.00	12.81%	227,568	0	227,568	8,223	235,791
54 Area Agency on Aging	4,009,065.00	0.31%	5,496	0	5,496	199	5,695
55 Agricultural Cooperative Extension	433,610.00	0.03%	594	0	594	21	616
56 Roads & Bridges - Construction Project	13,779,649.00	1.06%	18,892	0	18,892	683	19,574
57 Roads & Bridges - Maintenance	15,190,091.00	1.17%	20,825	0	20,825	752	21,578
58 County Library	9,656,067.00	0.75%	13,238	0	13,238	478	13,717
59 IHSS PA-Administration	1,150,472.00	0.09%	1,577	0	1,577	57	1,634
60 Fish & Game Propagation	41,520.00	0.00%	57	0	57	2	59
61 Community Action Partnership	1,010,224.00	0.08%	1,385	0	1,385	50	1,435
62 Workforce Development Board	4,524,488.00	0.35%	6,203	0	6,203	224	6,427
63 Behavioral Health	137,266,419.00	10.59%	188,189	0	188,189	6,800	194,989
64 Homeland Security Grant	1,200,291.00	0.09%	1,646	0	1,646	59	1,705
65 NGEN Operations & Maintenance	1,415,919.00	0.11%	1,941	0	1,941	70	2,011
66 Emergency Communications	12,146,501.00	0.94%	16,653	0	16,653	602	17,254
67 Water Resources Agency	30,839,711.00	2.38%	42,281	0	42,281	1,528	43,808
68 Facilities Master Plan Projects	1,498,182.00	0.12%	2,054	0	2,054	74	2,128
69 Natividad Medical Center	308,652,748.00	23.82%	423,156	0	423,156	15,290	438,446
70 Parks Lake & Resort Operations	3,572,110.00	0.28%	4,897	0	4,897	177	5,074
71 Laguna Seca Track	19,845,160.00	1.53%	27,207	0	27,207	983	28,190
72 General Liability Insurance (ISF)	11,312,055.00	0.87%	15,509	0	15,509	560	16,069
73 Workmens' Compensation (ISF)	5,582,397.00	0.43%	7,653	0	7,653	277	7,930
74 Benefits Programs Fund (ISF)	6,509,478.00	0.50%	8,924	0	8,924	322	9,247
79 All Others	7,322,631.00	0.57%	10,039	0	10,039	363	10,402
Subtotal	1,295,917,659.10	100.00%	1,776,674	0	1,776,674	60,578	1,837,252
Direct Bills					0		0
Total					\$1,776,674		\$1,837,252
Basis Units: Adjusted Budgeted Expenditures							
Source: -							

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

Payroll Division Allocations

Dept:11 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Administrative Office	22.00	0.46%	\$7,572	\$0	\$7,572	\$0	\$7,572
5 Contracts & Purchasing	7.00	0.15%	2,409	0	2,409	0	2,409
6 Fleet Administration	24.00	0.50%	8,260	0	8,260	0	8,260
7 Human Resources	36.00	0.75%	12,390	0	12,390	0	12,390
8 Civil Rights Office	4.00	0.08%	1,377	0	1,377	0	1,377
9 Information Technology	103.00	2.16%	35,450	0	35,450	0	35,450
10 Facilities	49.00	1.03%	16,865	0	16,865	0	16,865
11 Auditor-Controller	38.00	0.80%	13,079	0	13,079	0	13,079
12 Treasurer-Tax Collector	41.00	0.86%	14,111	0	14,111	487	14,599
13 County Counsel	28.00	0.59%	9,637	0	9,637	333	9,970
14 Risk Management	11.00	0.23%	3,786	0	3,786	131	3,917
15 Board of Supervisors	19.00	0.40%	6,539	0	6,539	226	6,765
16 Office of Emergency Services	7.00	0.15%	2,409	0	2,409	83	2,492
17 Office of Community Engagement & St	1.00	0.02%	344	0	344	12	356
19 Cannabis	5.00	0.10%	1,721	0	1,721	59	1,780
20 Rifle Range	2.00	0.04%	688	0	688	24	712
21 Housing & Economic Dev Admin	2.00	0.04%	688	0	688	24	712
23 Assessor	45.00	0.94%	15,488	0	15,488	535	16,023
24 Clerk/Recorder	17.00	0.36%	5,851	0	5,851	202	6,053
28 Clerk of the Board	5.00	0.10%	1,721	0	1,721	59	1,780
29 Elections	11.00	0.23%	3,786	0	3,786	131	3,917
30 District Attorney	140.00	2.94%	48,184	0	48,184	1,664	49,849
31 Child Support Services	78.98	1.66%	27,181	0	27,181	939	28,120
32 Public Defender	55.50	1.16%	19,102	0	19,102	660	19,761
33 Coroner & Investigation	27.00	0.57%	9,293	0	9,293	321	9,614
34 Jail Operations & Administration	242.00	5.07%	83,290	0	83,290	2,877	86,167
35 Sheriff	157.00	3.29%	54,035	0	54,035	1,866	55,902
36 Juvenile Hall	118.50	2.48%	40,785	0	40,785	1,409	42,193
37 Probation	145.00	3.04%	49,905	0	49,905	1,724	51,629
38 Agricultural Commissioner	70.00	1.47%	24,092	0	24,092	832	24,924
39 Housing & Community Dev Admin	15.00	0.31%	5,163	0	5,163	178	5,341
40 Community Development	69.00	1.45%	23,748	0	23,748	820	24,568
41 Public Works, Facilities & Parks Admin	9.00	0.19%	3,098	0	3,098	107	3,205
42 Parks Operations	30.00	0.63%	10,325	0	10,325	357	10,682
43 Stormwater Floodplain Mgmt	3.00	0.06%	1,033	0	1,033	36	1,068
44 Primary Health Care	263.33	5.52%	90,630	0	90,630	3,130	93,760
45 Emergency Medical Services	6.00	0.13%	2,065	0	2,065	71	2,136
46 Environmental Health	55.00	1.15%	18,930	0	18,930	654	19,583
47 Public Guardian/Administrator	12.50	0.26%	4,302	0	4,302	149	4,451
48 Children's Medical Services	21.83	0.46%	7,512	0	7,512	259	7,771
49 Public Health	117.40	2.46%	40,406	0	40,406	1,395	41,802
50 Health Administration	53.00	1.11%	18,241	0	18,241	630	18,871

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

Payroll Division Allocations

Dept:11 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
51 Animal Services	17.00	0.36%	\$5,851	\$0	\$5,851	\$202	\$6,053
52 Veteran's Affairs Office	11.00	0.23%	3,786	0	3,786	131	3,917
53 Social Services	771.00	16.17%	265,359	0	265,359	9,165	274,523
54 Area Agency on Aging	1.00	0.02%	344	0	344	12	356
55 Agricultural Cooperative Extension	2.00	0.04%	688	0	688	24	712
56 Roads & Bridges - Construction Project	32.00	0.67%	11,014	0	11,014	380	11,394
57 Roads & Bridges - Maintenance	50.43	1.06%	17,357	0	17,357	599	17,956
58 County Library	54.20	1.14%	18,654	0	18,654	644	19,299
59 IHSS PA-Administration	7.00	0.15%	2,409	0	2,409	83	2,492
61 Community Action Partnership	1.00	0.02%	344	0	344	12	356
62 Workforce Development Board	11.00	0.23%	3,786	0	3,786	131	3,917
63 Behavioral Health	357.29	7.49%	122,971	0	122,971	4,247	127,219
66 Emergency Communications	60.00	1.26%	20,650	0	20,650	713	21,364
67 Water Resources Agency	35.00	0.73%	12,046	0	12,046	416	12,462
69 Natividad Medical Center	1,181.70	24.78%	406,711	0	406,711	14,046	420,758
71 Laguna Seca Track	3.00	0.06%	1,033	0	1,033	36	1,068
79 All Others	8.00	0.17%	2,753	0	2,753	95	2,848
Subtotal	4,768.65	100.00%	1,641,248	0	1,641,248	53,319	1,694,567
Direct Bills					0		0
Total					\$1,641,248		\$1,694,567

Basis Units: Number of Employees
 Source: -

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

System Division Allocations

Dept:11 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Administrative Office	22.00	0.46%	\$5,189	\$0	\$5,189	\$0	\$5,189
5 Contracts & Purchasing	7.00	0.15%	1,651	0	1,651	0	1,651
6 Fleet Administration	24.00	0.50%	5,661	0	5,661	0	5,661
7 Human Resources	36.00	0.75%	8,491	0	8,491	0	8,491
8 Civil Rights Office	4.00	0.08%	943	0	943	0	943
9 Information Technology	103.00	2.16%	24,294	0	24,294	0	24,294
10 Facilities	49.00	1.03%	11,557	0	11,557	0	11,557
11 Auditor-Controller	38.00	0.80%	8,963	0	8,963	0	8,963
12 Treasurer-Tax Collector	41.00	0.86%	9,670	0	9,670	335	10,005
13 County Counsel	28.00	0.59%	6,604	0	6,604	229	6,833
14 Risk Management	11.00	0.23%	2,594	0	2,594	90	2,684
15 Board of Supervisors	19.00	0.40%	4,481	0	4,481	155	4,636
16 Office of Emergency Services	7.00	0.15%	1,651	0	1,651	57	1,708
17 Office of Community Engagement & St	1.00	0.02%	236	0	236	8	244
19 Cannabis	5.00	0.10%	1,179	0	1,179	41	1,220
20 Rifle Range	2.00	0.04%	472	0	472	16	488
21 Housing & Economic Dev Admin	2.00	0.04%	472	0	472	16	488
23 Assessor	45.00	0.94%	10,614	0	10,614	367	10,981
24 Clerk/Recorder	17.00	0.36%	4,010	0	4,010	139	4,148
28 Clerk of the Board	5.00	0.10%	1,179	0	1,179	41	1,220
29 Elections	11.00	0.23%	2,594	0	2,594	90	2,684
30 District Attorney	140.00	2.94%	33,020	0	33,020	1,143	34,163
31 Child Support Services	78.98	1.66%	18,627	0	18,627	645	19,272
32 Public Defender	55.50	1.16%	13,090	0	13,090	453	13,543
33 Coroner & Investigation	27.00	0.57%	6,368	0	6,368	220	6,589
34 Jail Operations & Administration	242.00	5.07%	57,078	0	57,078	1,975	59,053
35 Sheriff	157.00	3.29%	37,030	0	37,030	1,282	38,311
36 Juvenile Hall	118.50	2.48%	27,949	0	27,949	967	28,917
37 Probation	145.00	3.04%	34,200	0	34,200	1,184	35,383
38 Agricultural Commissioner	70.00	1.47%	16,510	0	16,510	571	17,082
39 Housing & Community Dev Admin	15.00	0.31%	3,538	0	3,538	122	3,660
40 Community Development	69.00	1.45%	16,274	0	16,274	563	16,838
41 Public Works, Facilities & Parks Admin	9.00	0.19%	2,123	0	2,123	73	2,196
42 Parks Operations	30.00	0.63%	7,076	0	7,076	245	7,321
43 Stormwater Floodplain Mgmt	3.00	0.06%	708	0	708	24	732
44 Primary Health Care	263.33	5.52%	62,108	0	62,108	2,150	64,257
45 Emergency Medical Services	6.00	0.13%	1,415	0	1,415	49	1,464
46 Environmental Health	55.00	1.15%	12,972	0	12,972	449	13,421
47 Public Guardian/Administrator	12.50	0.26%	2,948	0	2,948	102	3,050
48 Children's Medical Services	21.83	0.46%	5,148	0	5,148	178	5,326
49 Public Health	117.40	2.46%	27,690	0	27,690	958	28,648
50 Health Administration	53.00	1.11%	12,501	0	12,501	433	12,933

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

System Division Allocations

Dept:11 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
51 Animal Services	17.00	0.36%	\$4,010	\$0	\$4,010	\$139	\$4,148
52 Veteran's Affairs Office	11.00	0.23%	2,594	0	2,594	90	2,684
53 Social Services	771.00	16.17%	181,847	0	181,847	6,294	188,141
54 Area Agency on Aging	1.00	0.02%	236	0	236	8	244
55 Agricultural Cooperative Extension	2.00	0.04%	472	0	472	16	488
56 Roads & Bridges - Construction Project	32.00	0.67%	7,547	0	7,547	261	7,809
57 Roads & Bridges - Maintenance	50.43	1.06%	11,894	0	11,894	412	12,306
58 County Library	54.20	1.14%	12,784	0	12,784	442	13,226
59 IHSS PA-Administration	7.00	0.15%	1,651	0	1,651	57	1,708
61 Community Action Partnership	1.00	0.02%	236	0	236	8	244
62 Workforce Development Board	11.00	0.23%	2,594	0	2,594	90	2,684
63 Behavioral Health	357.29	7.49%	84,271	0	84,271	2,917	87,188
66 Emergency Communications	60.00	1.26%	14,152	0	14,152	490	14,641
67 Water Resources Agency	35.00	0.73%	8,255	0	8,255	286	8,541
69 Natividad Medical Center	1,181.70	24.78%	278,715	0	278,715	9,646	288,361
71 Laguna Seca Track	3.00	0.06%	708	0	708	24	732
79 All Others	8.00	0.17%	1,887	0	1,887	65	1,952
Subtotal	4,768.65	100.00%	1,124,730	0	1,124,730	36,616	1,161,346
Direct Bills					0		0
Total					\$1,124,730		\$1,161,346

Basis Units: Number of Employees
 Source: -

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

Internal Audit Allocations

Dept:11 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Annual County Audit	441,940.00	0.03%	\$128	\$0	\$128	\$0	\$128
4 County Administrative Office	5,838,616.00	0.45%	1,695	0	1,695	0	1,695
5 Contracts & Purchasing	1,422,548.00	0.11%	413	0	413	0	413
6 Fleet Administration	6,528,517.00	0.50%	1,895	0	1,895	0	1,895
7 Human Resources	7,083,119.00	0.55%	2,056	0	2,056	0	2,056
8 Civil Rights Office	967,524.00	0.07%	281	0	281	0	281
9 Information Technology	28,085,719.00	2.17%	8,154	0	8,154	0	8,154
10 Facilities	15,540,961.00	1.20%	4,512	0	4,512	0	4,512
11 Auditor-Controller	7,155,122.00	0.55%	2,077	0	2,077	0	2,077
12 Treasurer-Tax Collector	10,128,266.00	0.78%	2,940	0	2,940	107	3,047
13 County Counsel	7,300,495.02	0.56%	2,120	0	2,120	77	2,197
14 Risk Management	2,088,531.00	0.16%	606	0	606	22	628
15 Board of Supervisors	3,652,880.00	0.28%	1,061	0	1,061	39	1,099
16 Office of Emergency Services	1,375,332.54	0.11%	399	0	399	15	414
17 Office of Community Engagement & St	610,646.00	0.05%	177	0	177	6	184
18 Auxiliary Services	26,169.00	0.00%	8	0	8	0	8
19 Cannabis	881,533.50	0.07%	256	0	256	9	265
20 Rifle Range	210,360.00	0.02%	61	0	61	2	63
21 Housing & Economic Dev Admin	4,082,998.00	0.32%	1,185	0	1,185	43	1,229
22 Emergency Operations Center	3,604,582.00	0.28%	1,047	0	1,047	38	1,085
23 Assessor	6,828,831.00	0.53%	1,983	0	1,983	72	2,055
24 Clerk/Recorder	2,500,503.00	0.19%	726	0	726	26	752
25 Grand Jury	166,375.00	0.01%	48	0	48	2	50
26 Enterprise Risk	207,769.00	0.02%	60	0	60	2	63
28 Clerk of the Board	735,927.00	0.06%	214	0	214	8	221
29 Elections	5,580,651.00	0.43%	1,620	0	1,620	59	1,679
30 District Attorney	31,024,123.00	2.39%	9,007	0	9,007	328	9,335
31 Child Support Services	10,221,648.00	0.79%	2,968	0	2,968	108	3,076
32 Public Defender	15,024,330.00	1.16%	4,362	0	4,362	159	4,521
33 Coroner & Investigation	7,692,819.00	0.59%	2,233	0	2,233	81	2,315
34 Jail Operations & Administration	68,978,716.00	5.32%	20,026	0	20,026	728	20,755
35 Sheriff	44,255,685.00	3.42%	12,849	0	12,849	467	13,316
36 Juvenile Hall	23,137,898.00	1.79%	6,718	0	6,718	244	6,962
37 Probation	29,203,050.00	2.25%	8,478	0	8,478	308	8,787
38 Agricultural Commissioner	11,806,971.00	0.91%	3,428	0	3,428	125	3,553
39 Housing & Community Dev Admin	7,773,066.00	0.60%	2,257	0	2,257	82	2,339
40 Community Development	13,549,895.00	1.05%	3,934	0	3,934	143	4,077
41 Public Works, Facilities & Parks Admin	2,149,584.00	0.17%	624	0	624	23	647
42 Parks Operations	6,249,983.00	0.48%	1,815	0	1,815	66	1,881
43 Stormwater Floodplain Mgmt	1,153,248.00	0.09%	335	0	335	12	347
44 Primary Health Care	58,245,737.00	4.49%	16,910	0	16,910	615	17,525
45 Emergency Medical Services	4,513,014.00	0.35%	1,310	0	1,310	48	1,358

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

Internal Audit Allocations

Dept:11 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46 Environmental Health	14,383,910.04	1.11%	\$4,176	\$0	\$4,176	\$152	\$4,328
47 Public Guardian/Administrator	1,873,013.00	0.14%	544	0	544	20	564
48 Children's Medical Services	4,444,002.00	0.34%	1,290	0	1,290	47	1,337
49 Public Health	36,134,324.00	2.79%	10,491	0	10,491	381	10,872
50 Health Administration	12,540,433.00	0.97%	3,641	0	3,641	132	3,773
51 Animal Services	3,183,425.00	0.25%	924	0	924	34	958
52 Veteran's Affairs Office	2,384,299.00	0.18%	692	0	692	25	717
53 Social Services	165,989,783.00	12.81%	48,191	0	48,191	1,752	49,944
54 Area Agency on Aging	4,009,065.00	0.31%	1,164	0	1,164	42	1,206
55 Agricultural Cooperative Extension	433,610.00	0.03%	126	0	126	5	130
56 Roads & Bridges - Construction Project	13,779,649.00	1.06%	4,001	0	4,001	145	4,146
57 Roads & Bridges - Maintenance	15,190,091.00	1.17%	4,410	0	4,410	160	4,570
58 County Library	9,656,067.00	0.75%	2,803	0	2,803	102	2,905
59 IHSS PA-Administration	1,150,472.00	0.09%	334	0	334	12	346
60 Fish & Game Propagation	41,520.00	0.00%	12	0	12	0	12
61 Community Action Partnership	1,010,224.00	0.08%	293	0	293	11	304
62 Workforce Development Board	4,524,488.00	0.35%	1,314	0	1,314	48	1,361
63 Behavioral Health	137,266,419.00	10.59%	39,852	0	39,852	1,449	41,301
64 Homeland Security Grant	1,200,291.00	0.09%	348	0	348	13	361
65 NGEN Operations & Maintenance	1,415,919.00	0.11%	411	0	411	15	426
66 Emergency Communications	12,146,501.00	0.94%	3,526	0	3,526	128	3,655
67 Water Resources Agency	30,839,711.00	2.38%	8,954	0	8,954	326	9,279
68 Facilities Master Plan Projects	1,498,182.00	0.12%	435	0	435	16	451
69 Natividad Medical Center	308,652,748.00	23.82%	89,610	0	89,610	3,259	92,868
70 Parks Lake & Resort Operations	3,572,110.00	0.28%	1,037	0	1,037	38	1,075
71 Laguna Seca Track	19,845,160.00	1.53%	5,762	0	5,762	210	5,971
72 General Liability Insurance (ISF)	11,312,055.00	0.87%	3,284	0	3,284	119	3,404
73 Workmens' Compensation (ISF)	5,582,397.00	0.43%	1,621	0	1,621	59	1,680
74 Benefits Programs Fund (ISF)	6,509,478.00	0.50%	1,890	0	1,890	69	1,959
79 All Others	7,322,631.00	0.57%	2,126	0	2,126	77	2,203
Subtotal	1,295,917,659.10	100.00%	376,239	0	376,239	12,910	389,149
Direct Bills					0		0
Total					\$376,239		\$389,149
Basis Units: Adjusted Budgeted Expenditures							
Source: -							

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

Direct Identified Allocations

Dept:11 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
75 Enterprise Resource Planning (ISF)	29,562.37	100.00%	\$40,143	\$(27,442)	\$12,701	\$1,484	\$14,185
Subtotal	29,562.37	100.00%	40,143	(27,442)	12,701	1,484	14,185
Direct Bills					27,442		27,442
Total					\$40,143		\$41,627

Basis Units: Time Records
 Source: -

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

Allocation Summary

Dept:11 Auditor-Controller

Department	Disbursements	Budget/Cost Plan/Gen Acctg	Payroll Division	System Division	Internal Audit	Direct Identified	Gen Govt/Prop Tax	Unallowable Activities	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$27,442	\$0	\$0	\$27,442
3 Annual County Audit	116	606	0	0	128	0	0	0	851
4 County Administrative Office	5,180	8,005	7,572	5,189	1,695	0	0	0	27,641
5 Contracts & Purchasing	912	1,950	2,409	1,651	413	0	0	0	7,335
6 Fleet Administration	28,966	8,950	8,260	5,661	1,895	0	0	0	53,733
7 Human Resources	3,143	9,711	12,390	8,491	2,056	0	0	0	35,791
8 Civil Rights Office	834	1,326	1,377	943	281	0	0	0	4,762
9 Information Technology	18,567	38,505	35,450	24,294	8,154	0	0	0	124,970
10 Facilities	33,138	21,306	16,865	11,557	4,512	0	0	0	87,378
11 Auditor-Controller	82,553	9,810	13,079	8,963	2,077	0	0	0	116,481
12 Treasurer-Tax Collector	47,601	14,387	14,599	10,005	3,047	0	0	0	89,639
13 County Counsel	4,222	10,370	9,970	6,833	2,197	0	0	0	33,591
14 Risk Management	740	2,967	3,917	2,684	628	0	0	0	10,936
15 Board of Supervisors	5,022	5,189	6,765	4,636	1,099	0	0	0	22,712
16 Office of Emergency Services	3,081	1,954	2,492	1,708	414	0	0	0	9,649
17 Office of Community Engagement & St	1,261	867	356	244	184	0	0	0	2,912
18 Auxiliary Services	80	37	0	0	8	0	0	0	125
19 Cannabis	980	1,252	1,780	1,220	265	0	0	0	5,498
20 Rifle Range	480	299	712	488	63	0	0	0	2,042
21 Housing & Economic Dev Admin	800	5,800	712	488	1,229	0	0	0	9,029
22 Emergency Operations Center	2,561	5,120	0	0	1,085	0	0	0	8,766
23 Assessor	2,661	9,700	16,023	10,981	2,055	0	0	0	41,420
24 Clerk/Recorder	3,882	3,552	6,053	4,148	752	0	0	0	18,388
25 Grand Jury	3,882	236	0	0	50	0	0	0	4,168
26 Enterprise Risk	180	295	0	0	63	0	0	0	538
28 Clerk of the Board	1,040	1,045	1,780	1,220	221	0	0	0	5,308
29 Elections	7,603	7,927	3,917	2,684	1,679	0	0	0	23,811
30 District Attorney	12,526	44,070	49,849	34,163	9,335	0	0	0	149,942
31 Child Support Services	5,342	14,520	28,120	19,272	3,076	0	0	0	70,330
32 Public Defender	19,409	21,342	19,761	13,543	4,521	0	0	0	78,576
33 Coroner & Investigation	6,343	10,928	9,614	6,589	2,315	0	0	0	35,787
34 Jail Operations & Administration	12,726	97,985	86,167	59,053	20,755	0	0	0	276,686
35 Sheriff	19,489	62,866	55,902	38,311	13,316	0	0	0	189,883
36 Juvenile Hall	20,389	32,868	42,193	28,917	6,962	0	0	0	131,328
37 Probation	76,794	41,483	51,629	35,383	8,787	0	0	0	214,076
38 Agricultural Commissioner	8,564	16,772	24,924	17,082	3,553	0	0	0	70,894
39 Housing & Community Dev Admin	3,802	11,042	5,341	3,660	2,339	0	0	0	26,183
40 Community Development	9,524	19,248	24,568	16,838	4,077	0	0	0	74,255
41 Public Works, Facilities & Parks Admin	2,401	3,054	3,205	2,196	647	0	0	0	11,502
42 Parks Operations	6,643	8,878	10,682	7,321	1,881	0	0	0	35,404
43 Stormwater Floodplain Mgmt	620	1,638	1,068	732	347	0	0	0	4,406

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

Allocation Summary

Dept:11 Auditor-Controller

Department	Disbursements	Budget/Cost Plan/Gen Acctg	Payroll Division	System Division	Internal Audit	Direct Identified	Gen Govt/Prop Tax	Unallowable Activities	Total
44 Primary Health Care	\$52,323	\$82,739	\$93,760	\$64,257	\$17,525	\$0	\$0	\$0	\$310,604
45 Emergency Medical Services	2,901	6,411	2,136	1,464	1,358	0	0	0	14,270
46 Environmental Health	11,825	20,433	19,583	13,421	4,328	0	0	0	69,590
47 Public Guardian/Administrator	179,400	2,661	4,451	3,050	564	0	0	0	190,125
48 Children's Medical Services	1,641	6,313	7,771	5,326	1,337	0	0	0	22,387
49 Public Health	23,090	51,329	41,802	28,648	10,872	0	0	0	155,742
50 Health Administration	7,924	17,814	18,871	12,933	3,773	0	0	0	61,315
51 Animal Services	9,364	4,522	6,053	4,148	958	0	0	0	25,046
52 Veteran's Affairs Office	1,821	3,387	3,917	2,684	717	0	0	0	12,526
53 Social Services	39,297	235,791	274,523	188,141	49,944	0	0	0	787,696
54 Area Agency on Aging	2,841	5,695	356	244	1,206	0	0	0	10,343
55 Agricultural Cooperative Extension	200	616	712	488	130	0	0	0	2,147
56 Roads & Bridges - Construction Project	8,404	19,574	11,394	7,809	4,146	0	0	0	51,327
57 Roads & Bridges - Maintenance	26,072	21,578	17,956	12,306	4,570	0	0	0	82,482
58 County Library	15,927	13,717	19,299	13,226	2,905	0	0	0	65,074
59 IHSS PA-Administration	420	1,634	2,492	1,708	346	0	0	0	6,601
60 Fish & Game Propagation	80	59	0	0	12	0	0	0	152
61 Community Action Partnership	2,021	1,435	356	244	304	0	0	0	4,360
62 Workforce Development Board	0	6,427	3,917	2,684	1,361	0	0	0	14,389
63 Behavioral Health	33,355	194,989	127,219	87,188	41,301	0	0	0	484,051
64 Homeland Security Grant	500	1,705	0	0	361	0	0	0	2,566
65 NGEN Operations & Maintenance	0	2,011	0	0	426	0	0	0	2,437
66 Emergency Communications	5,002	17,254	21,364	14,641	3,655	0	0	0	61,916
67 Water Resources Agency	27,832	43,808	12,462	8,541	9,279	0	0	0	101,923
68 Facilities Master Plan Projects	6,563	2,128	0	0	451	0	0	0	9,142
69 Natividad Medical Center	167,054	438,446	420,758	288,361	92,868	0	0	0	1,407,487
70 Parks Lake & Resort Operations	2,981	5,074	0	0	1,075	0	0	0	9,130
71 Laguna Seca Track	19,008	28,190	1,068	732	5,971	0	0	0	54,970
72 General Liability Insurance (ISF)	1,641	16,069	0	0	3,404	0	0	0	21,113
73 Workmens' Compensation (ISF)	2,381	7,930	0	0	1,680	0	0	0	11,991
74 Benefits Programs Fund (ISF)	3,201	9,247	0	0	1,959	0	0	0	14,407
75 Enterprise Resource Planning (ISF)	0	0	0	0	0	14,185	0	0	14,185
76 Vehicle Replacement Planning (ISF)	720	0	0	0	0	0	0	0	720
79 All Others	13,546	10,402	2,848	1,952	2,203	0	0	0	30,952
Total	\$1,133,396	\$1,837,252	\$1,694,567	\$1,161,346	\$389,149	\$41,627	\$0	\$0	\$6,257,337

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
7/27/2023

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.

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
7/27/2023

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	3,510,480	0	226,523	1,555,962	107,825	1,377,391	242,779
<i>Salary % Split</i>			<i>.00%</i>	<i>6.45%</i>	<i>44.32%</i>	<i>3.07%</i>	<i>39.24%</i>	<i>6.92%</i>
Benefits	P	2,106,513	0	114,336	1,068,562	46,143	769,155	108,317
Subtotal - Personnel Costs		5,616,993	0	340,860	2,624,524	153,968	2,146,546	351,095
Services & Supplies Cost								
Services & Supplies	P	2,949,781	0	617,615	1,096,972	437,423	685,975	111,796
Ins-Gen Liab (non-recoverable)	D	29,945	0	0	0	0	0	0
Misc Revenue	S	(272,811)	0	(17,604)	(120,919)	(8,379)	(107,041)	(18,867)
Revenue	P	(2,474,412)	0	0	0	0	(2,474,412)	0
Cost Plan Charges	D	(545,087)	0	0	0	0	0	0
Intrafund Reimbursement	P	(644,791)	0	(308,837)	(257,173)	0	(78,781)	0
Interfund Reimbursement	D	(1,102)	0	0	0	0	0	0
Intrafund Reimbursement	D	(130,329)	0	0	0	0	0	0
Right-To-Use - Equipment	D	3,028	0	0	0	0	0	0
Subtotal - Services & Supplies		(1,085,778)	0	291,174	718,881	429,043	(1,974,260)	92,929
Department Cost Total		4,531,215	0	632,033	3,343,405	583,012	172,286	444,024
Adjustments to Cost								
Ins-Gen Liab (non-recoverable)	D	(29,945)	0	0	0	0	0	0
Cost Plan Charges	D	545,087	0	0	0	0	0	0
Interfund Reimbursement	D	1,102	0	0	0	0	0	0
Intrafund Reimbursement	D	130,329	0	0	0	0	0	0
Right-To-Use - Equipment	D	(3,028)	0	0	0	0	0	0
Subtotal - Adjustments		643,545	0	0	0	0	0	0
Total Costs After Adjustments		5,174,760	0	632,033	3,343,405	583,012	172,286	444,024
General Admin Distribution			0	0	0	0	0	0
Grand Total		\$5,174,760		\$632,033	\$3,343,405	\$583,012	\$172,286	\$444,024
						not allocated	not allocated	not allocated

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

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	\$125,122	\$0	\$8,074	\$55,458	\$3,843	\$49,094	\$8,653
Subtotal - Building Depreciation	125,122	0	8,074	55,458	3,843	49,094	8,653
2 Depreciation Expense	2,078	0	134	921	64	815	144
Subtotal - Equipment Depreciation	2,078	0	134	921	64	815	144
3 Audit Costs	980	21	65	444	31	393	69
Subtotal - Annual County Audit	980	21	65	444	31	393	69
4 Budgeting, Finance & Analysis	18,144	4,166	1,440	9,888	685	8,754	1,543
Subtotal - County Administrative Office	18,144	4,166	1,440	9,888	685	8,754	1,543
5 Contracts & Purchasing	19,181	14,147	2,151	14,772	1,024	13,077	2,305
Subtotal - Contracts & Purchasing	19,181	14,147	2,151	14,772	1,024	13,077	2,305
6 Vehicle Maintenance & Repairs	398	150	35	243	17	215	38
Subtotal - Fleet Administration	398	150	35	243	17	215	38
7 Human Resources	48,032	3,431	3,321	22,810	1,581	20,192	3,559
Subtotal - Human Resources	48,032	3,431	3,321	22,810	1,581	20,192	3,559
8 Civil Rights Office	6,774	922	497	3,411	236	3,020	532
Subtotal - Civil Rights Office	6,774	922	497	3,411	236	3,020	532
9 Labor	340	13	23	156	11	138	24
9 Device Support Fee	68,640	2,479	4,589	31,522	2,184	27,904	4,918
9 Enterprise System Support Fee	70,654	1,847	4,678	32,135	2,227	28,447	5,014
9 Hosted Equipment Fee	13,387	473	894	6,143	426	5,438	959
9 Network Connectivity Fee	48,310	1,482	3,213	22,069	1,529	19,536	3,443
9 Phone Equipment Fee	44,799	1,153	2,965	20,368	1,411	18,030	3,178
9 User Fee	21,263	51	1,375	9,447	655	8,363	1,474
Subtotal - Information Technology	267,393	7,499	17,738	121,841	8,443	107,858	19,011
10 Fac Maintenance	235,319	9,642	15,807	108,575	7,524	96,114	16,941
10 Courier Charges	(504)	595	6	41	3	36	6

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

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
10 Mail Charges	\$(3,865)	\$919	\$(190)	\$(1,306)	\$(90)	\$(1,156)	\$(204)
Subtotal - Facilities	230,951	11,155	15,623	107,310	7,436	94,994	16,744
11 Disbursements	46,156	1,445	3,072	21,098	1,462	18,677	3,292
11 Budget/Cost Plan/Gen Acctg	13,886	502	928	6,377	442	5,645	995
11 Payroll Division	14,111	487	942	6,471	448	5,728	1,010
11 System Division	9,670	335	646	4,435	307	3,926	692
11 Internal Audit	2,940	107	197	1,351	94	1,196	211
Subtotal - Auditor-Controller	86,764	2,876	5,784	39,731	2,753	35,171	6,199
12 Treasury Activities	0	25,703	1,659	11,393	789	10,085	1,778
Subtotal - Treasurer-Tax Collector	0	25,703	1,659	11,393	789	10,085	1,778
13 Legal Services	0	40,480	2,612	17,942	1,243	15,883	2,800
Subtotal - County Counsel	0	40,480	2,612	17,942	1,243	15,883	2,800
Total Incoming	805,816	110,550	59,131	406,164	28,146	359,550	63,374
C. Total Allocated		\$6,091,126	\$691,164	\$3,749,569	\$611,158	\$531,836	\$507,398
			11.35%	61.56%	10.03%	8.73%	8.33%

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

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	6	0.01%	\$72	\$0	\$72	\$0	\$72
4 County Administrative Office	267	0.47%	3,209	0	3,209	0	3,209
5 Contracts & Purchasing	47	0.08%	565	0	565	0	565
6 Fleet Administration	1,493	2.62%	17,943	0	17,943	0	17,943
7 Human Resources	162	0.28%	1,947	0	1,947	0	1,947
8 Civil Rights Office	43	0.08%	517	0	517	0	517
9 Information Technology	957	1.68%	11,501	0	11,501	0	11,501
10 Facilities	1,708	3.00%	20,527	0	20,527	0	20,527
11 Auditor-Controller	4,255	7.48%	51,138	(38)	51,100	0	51,100
12 Treasurer-Tax Collector	2,379	4.18%	28,591	(2,888)	25,703	0	25,703
13 County Counsel	211	0.37%	2,536	0	2,536	33	2,569
14 Risk Management	37	0.07%	445	0	445	6	450
15 Board of Supervisors	251	0.44%	3,017	0	3,017	39	3,056
16 Office of Emergency Services	154	0.27%	1,851	0	1,851	24	1,875
17 Office of Community Engagement & St	63	0.11%	757	0	757	10	767
18 Auxiliary Services	4	0.01%	48	0	48	1	49
19 Cannabis	49	0.09%	589	0	589	8	597
20 Rifle Range	24	0.04%	288	0	288	4	292
21 Housing & Economic Dev Admin	40	0.07%	481	0	481	6	487
22 Emergency Operations Center	128	0.22%	1,538	0	1,538	20	1,558
23 Assessor	133	0.23%	1,598	(84,929)	(83,331)	21	(83,310)
24 Clerk/Recorder	194	0.34%	2,332	(40,346)	(38,014)	30	(37,984)
25 Grand Jury	194	0.34%	2,332	0	2,332	30	2,362
26 Enterprise Risk	9	0.02%	108	0	108	1	110
28 Clerk of the Board	52	0.09%	625	(342)	283	8	291
29 Elections	380	0.67%	4,567	(38)	4,529	59	4,588
30 District Attorney	626	1.10%	7,523	0	7,523	98	7,621
31 Child Support Services	267	0.47%	3,209	0	3,209	42	3,251
32 Public Defender	970	1.70%	11,658	0	11,658	152	11,809
33 Coroner & Investigation	317	0.56%	3,810	0	3,810	50	3,859
34 Jail Operations & Administration	636	1.12%	7,644	0	7,644	99	7,743
35 Sheriff	974	1.71%	11,706	(76)	11,630	152	11,782
36 Juvenile Hall	1,019	1.79%	12,247	0	12,247	159	12,406
37 Probation	3,838	6.74%	46,126	0	46,126	600	46,726
38 Agricultural Commissioner	428	0.75%	5,144	0	5,144	67	5,211
39 Housing & Community Dev Admin	190	0.33%	2,283	0	2,283	30	2,313
40 Community Development	476	0.84%	5,721	(684)	5,037	74	5,111
41 Public Works, Facilities & Parks Admin	120	0.21%	1,442	0	1,442	19	1,461
42 Parks Operations	332	0.58%	3,990	(38)	3,952	52	4,004
43 Stormwater Floodplain Mgmt	31	0.05%	373	0	373	5	377
44 Primary Health Care	2,615	4.59%	31,428	(38)	31,390	409	31,799
45 Emergency Medical Services	145	0.25%	1,743	(76)	1,667	23	1,689

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

Treasury Activities Allocations

Dept:12 Treasurer-Tax Collector

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46 Environmental Health	591	1.04%	\$7,103	\$(342)	\$6,761	\$92	\$6,853
47 Public Guardian/Administrator	8,966	15.75%	107,756	(76)	107,680	1,403	109,082
48 Children's Medical Services	82	0.14%	985	(38)	947	13	960
49 Public Health	1,154	2.03%	13,869	(76)	13,793	181	13,974
50 Health Administration	396	0.70%	4,759	0	4,759	62	4,821
51 Animal Services	468	0.82%	5,625	(76)	5,549	73	5,622
52 Veteran's Affairs Office	91	0.16%	1,094	0	1,094	14	1,108
53 Social Services	1,964	3.45%	23,604	(190)	23,414	307	23,721
54 Area Agency on Aging	142	0.25%	1,707	0	1,707	22	1,729
55 Agricultural Cooperative Extension	10	0.02%	120	0	120	2	122
56 Roads & Bridges - Construction Project	420	0.74%	5,048	0	5,048	66	5,113
57 Roads & Bridges - Maintenance	1,303	2.29%	15,660	0	15,660	204	15,864
58 County Library	796	1.40%	9,567	(38)	9,529	125	9,653
59 IHSS PA-Administration	21	0.04%	252	0	252	3	256
60 Fish & Game Propagation	4	0.01%	48	0	48	1	49
61 Community Action Partnership	101	0.18%	1,214	0	1,214	16	1,230
63 Behavioral Health	1,667	2.93%	20,034	0	20,034	261	20,295
64 Homeland Security Grant	25	0.04%	300	0	300	4	304
66 Emergency Communications	250	0.44%	3,005	0	3,005	39	3,044
67 Water Resources Agency	1,391	2.44%	16,717	(76)	16,641	218	16,859
68 Facilities Master Plan Projects	328	0.58%	3,942	0	3,942	51	3,993
69 Natividad Medical Center	8,349	14.67%	100,340	(912)	99,428	1,306	100,735
70 Parks Lake & Resort Operations	149	0.26%	1,791	0	1,791	23	1,814
71 Laguna Seca Track	950	1.67%	11,417	(76)	11,341	149	11,490
72 General Liability Insurance (ISF)	82	0.14%	985	0	985	13	998
73 Workmens' Compensation (ISF)	119	0.21%	1,430	0	1,430	19	1,449
74 Benefits Programs Fund (ISF)	160	0.28%	1,923	0	1,923	25	1,948
76 Vehicle Replacement Planning (ISF)	36	0.06%	433	0	433	6	438
79 All Others	677	1.19%	8,136	(38)	8,098	106	8,204
Subtotal	56,916	100.00%	684,031	(131,431)	552,600	7,134	559,733
Direct Bills					131,431		131,431
Total					\$684,031		\$691,164

Basis Units: Number of Accounts Payable Warrants
 Source: -

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

Revenue Collections Allocations

Dept:12 Treasurer-Tax Collector

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
32 Public Defender	318	0.00%	\$117	\$(106)	\$11	\$2	\$13
35 Sheriff	38,010	0.38%	14,039	(12,721)	1,318	186	1,504
37 Probation	565,284	5.64%	208,793	(189,186)	19,607	2,765	22,372
78 Superior Court of CA - Mo Co	9,156,763	91.40%	3,382,136	(3,064,533)	317,603	44,783	362,386
79 All Others	258,512	2.58%	95,484	(86,517)	8,967	1,264	10,231
Subtotal	10,018,887	100.00%	3,700,569	(3,353,063)	347,506	48,999	396,505
Direct Bills					3,353,063		3,353,063
Total					\$3,700,569		\$3,749,569

Basis Units: Dollars Collected
 Source: -

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

Allocation Summary

Dept:12 Treasurer-Tax Collector

Department	Treasury Activities	Revenue Collections	Investing	Property Tax Collection	Unallowable Activities	Total
0 Direct Billed	\$131,431	\$3,353,063	\$0	\$0	\$0	\$3,484,494
3 Annual County Audit	72	0	0	0	0	72
4 County Administrative Office	3,209	0	0	0	0	3,209
5 Contracts & Purchasing	565	0	0	0	0	565
6 Fleet Administration	17,943	0	0	0	0	17,943
7 Human Resources	1,947	0	0	0	0	1,947
8 Civil Rights Office	517	0	0	0	0	517
9 Information Technology	11,501	0	0	0	0	11,501
10 Facilities	20,527	0	0	0	0	20,527
11 Auditor-Controller	51,100	0	0	0	0	51,100
12 Treasurer-Tax Collector	25,703	0	0	0	0	25,703
13 County Counsel	2,569	0	0	0	0	2,569
14 Risk Management	450	0	0	0	0	450
15 Board of Supervisors	3,056	0	0	0	0	3,056
16 Office of Emergency Services	1,875	0	0	0	0	1,875
17 Office of Community Engagement & St	767	0	0	0	0	767
18 Auxiliary Services	49	0	0	0	0	49
19 Cannabis	597	0	0	0	0	597
20 Rifle Range	292	0	0	0	0	292
21 Housing & Economic Dev Admin	487	0	0	0	0	487
22 Emergency Operations Center	1,558	0	0	0	0	1,558
23 Assessor	(83,310)	0	0	0	0	(83,310)
24 Clerk/Recorder	(37,984)	0	0	0	0	(37,984)
25 Grand Jury	2,362	0	0	0	0	2,362
26 Enterprise Risk	110	0	0	0	0	110
28 Clerk of the Board	291	0	0	0	0	291
29 Elections	4,588	0	0	0	0	4,588
30 District Attorney	7,621	0	0	0	0	7,621
31 Child Support Services	3,251	0	0	0	0	3,251
32 Public Defender	11,809	13	0	0	0	11,822
33 Coroner & Investigation	3,859	0	0	0	0	3,859
34 Jail Operations & Administration	7,743	0	0	0	0	7,743
35 Sheriff	11,782	1,504	0	0	0	13,286
36 Juvenile Hall	12,406	0	0	0	0	12,406
37 Probation	46,726	22,372	0	0	0	69,098
38 Agricultural Commissioner	5,211	0	0	0	0	5,211
39 Housing & Community Dev Admin	2,313	0	0	0	0	2,313
40 Community Development	5,111	0	0	0	0	5,111
41 Public Works, Facilities & Parks Admin	1,461	0	0	0	0	1,461
42 Parks Operations	4,004	0	0	0	0	4,004
43 Stormwater Floodplain Mgmt	377	0	0	0	0	377

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

Allocation Summary

Dept:12 Treasurer-Tax Collector

Department	Treasury Activities	Revenue Collections	Investing	Property Tax Collection	Unallowable Activities	Total
44 Primary Health Care	\$31,799	\$0	\$0	\$0	\$0	\$31,799
45 Emergency Medical Services	1,689	0	0	0	0	1,689
46 Environmental Health	6,853	0	0	0	0	6,853
47 Public Guardian/Administrator	109,082	0	0	0	0	109,082
48 Children's Medical Services	960	0	0	0	0	960
49 Public Health	13,974	0	0	0	0	13,974
50 Health Administration	4,821	0	0	0	0	4,821
51 Animal Services	5,622	0	0	0	0	5,622
52 Veteran's Affairs Office	1,108	0	0	0	0	1,108
53 Social Services	23,721	0	0	0	0	23,721
54 Area Agency on Aging	1,729	0	0	0	0	1,729
55 Agricultural Cooperative Extension	122	0	0	0	0	122
56 Roads & Bridges - Construction Project	5,113	0	0	0	0	5,113
57 Roads & Bridges - Maintenance	15,864	0	0	0	0	15,864
58 County Library	9,653	0	0	0	0	9,653
59 IHSS PA-Administration	256	0	0	0	0	256
60 Fish & Game Propagation	49	0	0	0	0	49
61 Community Action Partnership	1,230	0	0	0	0	1,230
63 Behavioral Health	20,295	0	0	0	0	20,295
64 Homeland Security Grant	304	0	0	0	0	304
66 Emergency Communications	3,044	0	0	0	0	3,044
67 Water Resources Agency	16,859	0	0	0	0	16,859
68 Facilities Master Plan Projects	3,993	0	0	0	0	3,993
69 Natividad Medical Center	100,735	0	0	0	0	100,735
70 Parks Lake & Resort Operations	1,814	0	0	0	0	1,814
71 Laguna Seca Track	11,490	0	0	0	0	11,490
72 General Liability Insurance (ISF)	998	0	0	0	0	998
73 Workmens' Compensation (ISF)	1,449	0	0	0	0	1,449
74 Benefits Programs Fund (ISF)	1,948	0	0	0	0	1,948
76 Vehicle Replacement Planning (ISF)	438	0	0	0	0	438
78 Superior Court of CA - Mo Co	0	362,386	0	0	0	362,386
79 All Others	8,204	10,231	0	0	0	18,435
Total	\$691,164	\$3,749,569	\$0	\$0	\$0	\$4,440,733

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
7/27/2023

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.

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
7/27/2023

A. Department Costs

Dept:13 County Counsel

Description		Amount	General Admin	Legal Services	Unallowable Activities
Personnel Costs					
Salaries	S1	4,821,371	0	4,681,151	140,221
<i>Salary % Split</i>			<i>.00%</i>	<i>97.09%</i>	<i>2.91%</i>
Benefits	P	1,924,016	0	1,881,865	42,151
Subtotal - Personnel Costs		6,745,387	0	6,563,016	182,372
Services & Supplies Cost					
Services & Supplies	P	241,238	0	241,238	0
Ins-Gen Liab (non-recoverable)	D	36,265	0	0	0
Cost Plan Charges	D	(2,523,523)	0	0	0
Interfund Reimbursement	D	(2,620,480)	0	0	0
Intrafund Reimbursement	D	(10,634)	0	0	0
Right-To-Use - Equipment	D	17,181	0	0	0
Subtotal - Services & Supplies		(4,859,953)	0	241,238	0
Department Cost Total		1,885,434	0	6,804,254	182,372
Adjustments to Cost					
Ins-Gen Liab (non-recoverable)	D	(36,265)	0	0	0
Cost Plan Charges	D	2,523,523	0	0	0
Interfund Reimbursement	D	2,620,480	0	0	0
Intrafund Reimbursement	D	10,634	0	0	0
Right-To-Use - Equipment	D	(17,181)	0	0	0
Subtotal - Adjustments		5,101,192	0	0	0
Total Costs After Adjustments		6,986,626	0	6,804,254	182,372
General Admin Distribution			0	0	0
Grand Total		\$6,986,626		\$6,804,254	\$182,372
				not allocated	

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
7/27/2023

B. Incoming Costs - (Default Spread Salary%)

Dept:13 County Counsel

Department	First Incoming	Second Incoming	Legal Services	Unallowable Activities
1 Multi-Use Building	\$102,373	\$0	\$99,396	\$2,977
Subtotal - Building Depreciation	102,373	0	99,396	2,977
3 Audit Costs	706	15	701	21
Subtotal - Annual County Audit	706	15	701	21
4 Budgeting, Finance & Analysis	13,078	3,003	15,613	468
Subtotal - County Administrative Office	13,078	3,003	15,613	468
5 Contracts & Purchasing	5,443	4,015	9,183	275
Subtotal - Contracts & Purchasing	5,443	4,015	9,183	275
7 Human Resources	32,802	2,343	34,123	1,022
Subtotal - Human Resources	32,802	2,343	34,123	1,022
8 Civil Rights Office	4,626	630	5,103	153
Subtotal - Civil Rights Office	4,626	630	5,103	153
9 Labor	2,378	92	2,399	72
9 Device Support Fee	27,456	991	27,620	827
9 Enterprise System Support Fee	48,252	1,261	48,073	1,440
9 Hosted Equipment Fee	13,387	473	13,457	403
9 Network Connectivity Fee	18,761	575	18,774	562
9 Phone Equipment Fee	38,769	998	38,610	1,157
9 User Fee	12,253	29	11,925	357
Subtotal - Information Technology	161,256	4,422	160,859	4,818
10 Fac Maintenance	204,884	8,219	206,905	6,198
10 Records Retention	(3,245)	1,316	(1,873)	(56)
10 Courier Charges	(505)	596	89	3
10 Mail Charges	(101)	24	(75)	(2)
Subtotal - Facilities	201,033	10,155	205,047	6,142
11 Disbursements	4,094	128	4,099	123
11 Budget/Cost Plan/Gen Acctg	10,009	362	10,069	302

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
7/27/2023

B. Incoming Costs - (Default Spread Salary%)

Dept:13 County Counsel

Department	First Incoming	Second Incoming	Legal Services	Unallowable Activities
11 Payroll Division	\$9,637	\$333	\$9,680	\$290
11 System Division	6,604	229	6,634	199
11 Internal Audit	2,120	77	2,133	64
Subtotal - Auditor-Controller	32,463	1,128	32,614	977
12 Treasury Activities	2,536	33	2,494	75
Subtotal - Treasurer-Tax Collector	2,536	33	2,494	75
Total Incoming	556,317	25,744	565,133	16,928
C. Total Allocated		\$7,568,686	\$7,369,386	\$199,300
			97.37%	2.63%

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

Legal Services Allocations

Dept:13 County Counsel

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Administrative Office	371,044.70	4.87%	\$357,859	\$0	\$357,859	\$0	\$357,859
5 Contracts & Purchasing	46,165.50	0.61%	44,525	0	44,525	0	44,525
6 Fleet Administration	8,006.80	0.11%	7,722	0	7,722	0	7,722
7 Human Resources	72,832.00	0.96%	70,244	0	70,244	0	70,244
8 Civil Rights Office	19,255.60	0.25%	18,571	0	18,571	0	18,571
9 Information Technology	77,306.80	1.02%	74,560	0	74,560	0	74,560
10 Facilities	81,468.80	1.07%	78,574	0	78,574	0	78,574
11 Auditor-Controller	25,594.95	0.34%	24,685	0	24,685	0	24,685
12 Treasurer-Tax Collector	41,971.20	0.55%	40,480	0	40,480	0	40,480
14 Risk Management	23,667.50	0.31%	22,826	0	22,826	86	22,913
15 Board of Supervisors	187,743.30	2.47%	181,071	0	181,071	683	181,754
16 Office of Emergency Services	38,066.80	0.50%	36,714	0	36,714	138	36,852
21 Housing & Economic Dev Admin	12,027.60	0.16%	11,600	(3,341)	8,259	44	8,303
23 Assessor	37,352.80	0.49%	36,025	0	36,025	136	36,161
25 Grand Jury	4,347.90	0.06%	4,193	(4,348)	(155)	16	(139)
27 Assessment Appeals Board	36,744.60	0.48%	35,439	0	35,439	134	35,572
28 Clerk of the Board	125,599.60	1.65%	121,136	(7,438)	113,699	457	114,156
29 Elections	100,062.30	1.31%	96,506	0	96,506	364	96,870
30 District Attorney	6,092.10	0.08%	5,876	0	5,876	22	5,898
31 Child Support Services	13,670.20	0.18%	13,184	0	13,184	50	13,234
32 Public Defender	10,724.20	0.14%	10,343	0	10,343	39	10,382
35 Sheriff	549,839.80	7.22%	530,300	0	530,300	2,000	532,300
37 Probation	57,406.10	0.75%	55,366	0	55,366	209	55,575
38 Agricultural Commissioner	48,834.70	0.64%	47,099	0	47,099	178	47,277
39 Housing & Community Dev Admin	149,184.30	1.96%	143,883	(23,968)	119,915	543	120,458
40 Community Development	361,220.65	4.74%	348,384	(194,744)	153,640	1,314	154,954
41 Public Works, Facilities & Parks Admin	2,558.10	0.03%	2,467	0	2,467	9	2,476
42 Parks Operations	61,875.40	0.81%	59,677	0	59,677	225	59,902
43 Stormwater Floodplain Mgmt	20,758.60	0.27%	20,021	0	20,021	76	20,096
44 Primary Health Care	40,248.00	0.53%	38,818	0	38,818	146	38,964
45 Emergency Medical Services	12,646.80	0.17%	12,197	0	12,197	46	12,243
46 Environmental Health	98,717.45	1.30%	95,209	0	95,209	359	95,568
47 Public Guardian/Administrator	382,943.20	5.03%	369,335	0	369,335	1,393	370,728
49 Public Health	33,189.90	0.44%	32,010	0	32,010	121	32,131
50 Health Administration	146,811.80	1.93%	141,595	0	141,595	534	142,129
51 Animal Services	47,389.70	0.62%	45,706	0	45,706	172	45,878
52 Veteran's Affairs Office	1,631.40	0.02%	1,573	0	1,573	6	1,579
53 Social Services	988,954.50	12.99%	953,810	0	953,810	3,597	957,407
56 Roads & Bridges - Construction Projec	67,086.40	0.88%	64,702	0	64,702	244	64,946
58 County Library	25,152.10	0.33%	24,258	0	24,258	91	24,350
60 Fish & Game Propagation	4,927.00	0.06%	4,752	0	4,752	18	4,770
62 Workforce Development Board	13,464.00	0.18%	12,986	(12,682)	304	49	353

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
7/27/2023

Legal Services Allocations

Dept:13 County Counsel

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
63 Behavioral Health	166,453.60	2.19%	\$160,538	\$0	\$160,538	\$605	\$161,144
66 Emergency Communications	26,907.70	0.35%	25,951	0	25,951	98	26,049
67 Water Resources Agency	136,763.70	1.80%	131,904	(136,698)	(4,794)	497	(4,297)
68 Facilities Master Plan Projects	31,198.80	0.41%	30,090	(245)	29,845	113	29,959
69 Natividad Medical Center	423,367.80	5.56%	408,323	(414,466)	(6,143)	1,540	(4,603)
70 Parks Lake & Resort Operations	4,861.60	0.06%	4,689	0	4,689	18	4,707
71 Laguna Seca Track	112,109.70	1.47%	108,126	(112,261)	(4,135)	408	(3,727)
72 General Liability Insurance (ISF)	1,874,091.24	24.61%	1,807,492	(1,873,755)	(66,263)	6,817	(59,446)
77 LAFCO	54,748.60	0.72%	52,803	(53,688)	(885)	199	(686)
78 Superior Court of CA - Mo Co	419.60	0.01%	405	(675)	(270)	2	(269)
79 All Others	329,497.70	4.33%	317,788	(280,232)	37,557	1,199	38,755
Subtotal	7,615,005.19	100.00%	7,344,391	(3,118,538)	4,225,853	24,995	4,250,848
Direct Bills					3,118,538		3,118,538
Total					\$7,344,391		\$7,369,386

Basis Units: Total Attorney Hours Amount

Source: -

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
7/27/2023

Allocation Summary

Dept:13 County Counsel

Department	Legal Services	Unallowable Activities	Total
0 Direct Billed	\$3,118,538	\$0	\$3,118,538
4 County Administrative Office	357,859	0	357,859
5 Contracts & Purchasing	44,525	0	44,525
6 Fleet Administration	7,722	0	7,722
7 Human Resources	70,244	0	70,244
8 Civil Rights Office	18,571	0	18,571
9 Information Technology	74,560	0	74,560
10 Facilities	78,574	0	78,574
11 Auditor-Controller	24,685	0	24,685
12 Treasurer-Tax Collector	40,480	0	40,480
14 Risk Management	22,913	0	22,913
15 Board of Supervisors	181,754	0	181,754
16 Office of Emergency Services	36,852	0	36,852
21 Housing & Economic Dev Admin	8,303	0	8,303
23 Assessor	36,161	0	36,161
25 Grand Jury	(139)	0	(139)
27 Assessment Appeals Board	35,572	0	35,572
28 Clerk of the Board	114,156	0	114,156
29 Elections	96,870	0	96,870
30 District Attorney	5,898	0	5,898
31 Child Support Services	13,234	0	13,234
32 Public Defender	10,382	0	10,382
35 Sheriff	532,300	0	532,300
37 Probation	55,575	0	55,575
38 Agricultural Commissioner	47,277	0	47,277
39 Housing & Community Dev Admin	120,458	0	120,458
40 Community Development	154,954	0	154,954
41 Public Works, Facilities & Parks Admin	2,476	0	2,476
42 Parks Operations	59,902	0	59,902
43 Stormwater Floodplain Mgmt	20,096	0	20,096
44 Primary Health Care	38,964	0	38,964
45 Emergency Medical Services	12,243	0	12,243
46 Environmental Health	95,568	0	95,568
47 Public Guardian/Administrator	370,728	0	370,728
49 Public Health	32,131	0	32,131
50 Health Administration	142,129	0	142,129
51 Animal Services	45,878	0	45,878
52 Veteran's Affairs Office	1,579	0	1,579
53 Social Services	957,407	0	957,407
56 Roads & Bridges - Construction Project	64,946	0	64,946
58 County Library	24,350	0	24,350

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

Allocation Summary

Dept:13 County Counsel

Department	Legal Services	Unallowable Activities	Total
60 Fish & Game Propagation	\$4,770	\$0	\$4,770
62 Workforce Development Board	353	0	353
63 Behavioral Health	161,144	0	161,144
66 Emergency Communications	26,049	0	26,049
67 Water Resources Agency	(4,297)	0	(4,297)
68 Facilities Master Plan Projects	29,959	0	29,959
69 Natividad Medical Center	(4,603)	0	(4,603)
70 Parks Lake & Resort Operations	4,707	0	4,707
71 Laguna Seca Track	(3,727)	0	(3,727)
72 General Liability Insurance (ISF)	(59,446)	0	(59,446)
77 LAFCO	(686)	0	(686)
78 Superior Court of CA - Mo Co	(269)	0	(269)
79 All Others	38,755	0	38,755
Total	\$7,369,386	\$0	\$7,369,386

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
7/27/2023

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.

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
7/27/2023

A. Department Costs

Dept:14 Risk Management

Description		Amount	General Admin	Risk Mgmt Svcs	Unallowable Activities
Personnel Costs					
Salaries	S1	1,192,007	0	1,191,267	740
<i>Salary % Split</i>			<i>.00%</i>	<i>99.94%</i>	<i>.06%</i>
Benefits	P	589,095	0	588,828	267
Subtotal - Personnel Costs		<u>1,781,102</u>	0	1,780,096	1,006
Services & Supplies Cost					
Services & Supplies	P	47,998	0	47,998	0
Ins-Gen Liab (non-recoverable)	D	6,227	0	0	0
Cost Plan Charges	D	(365,725)	0	0	0
Interfund Reimbursement	D	(1,476,686)	0	0	0
Right-To-Use - Equipment	D	7,084	0	0	0
Subtotal - Services & Supplies		<u>(1,781,102)</u>	0	47,998	0
Department Cost Total		0	0	1,828,094	1,006
Adjustments to Cost					
Ins-Gen Liab (non-recoverable)	D	(6,227)	0	0	0
Cost Plan Charges	D	365,725	0	0	0
Interfund Reimbursement	D	1,476,686	0	0	0
Right-To-Use - Equipment	D	(7,084)	0	0	0
Subtotal - Adjustments		<u>1,829,101</u>	0	0	0
Total Costs After Adjustments		1,829,101	0	1,828,094	1,006
General Admin Distribution			0	0	0
Grand Total		<u>\$1,829,101</u>		<u>\$1,828,094</u>	<u>\$1,006</u>
				not allocated	

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
7/27/2023

B. Incoming Costs - (Default Spread Salary%)

Dept:14 Risk Management

Department	First Incoming	Second Incoming	Risk Mgmt Svcs	Unallowable Activities
3 Audit Costs	\$202	\$4	\$206	\$0
Subtotal - Annual County Audit	202	4	206	0
4 Budgeting, Finance & Analysis	3,741	859	4,598	3
Subtotal - County Administrative Office	3,741	859	4,598	3
5 Contracts & Purchasing	2,592	1,912	4,501	3
Subtotal - Contracts & Purchasing	2,592	1,912	4,501	3
7 Human Resources	12,887	920	13,798	9
Subtotal - Human Resources	12,887	920	13,798	9
8 Civil Rights Office	1,818	247	2,064	1
Subtotal - Civil Rights Office	1,818	247	2,064	1
9 Device Support Fee	5,491	198	5,686	4
9 Enterprise System Support Fee	18,956	496	19,440	12
9 Network Connectivity Fee	3,752	115	3,865	2
9 User Fee	2,523	6	2,527	2
Subtotal - Information Technology	30,722	815	31,518	20
10 Records Retention	(1,238)	502	(735)	(0)
10 Courier Charges	(252)	298	46	0
Subtotal - Facilities	(1,490)	800	(689)	(0)
11 Disbursements	718	22	740	0
11 Budget/Cost Plan/Gen Acctg	2,863	103	2,965	2
11 Payroll Division	3,786	131	3,914	2
11 System Division	2,594	90	2,683	2
11 Internal Audit	606	22	628	0
Subtotal - Auditor-Controller	10,568	369	10,930	7
12 Treasury Activities	445	6	450	0
Subtotal - Treasurer-Tax Collector	445	6	450	0
13 Legal Services	22,826	86	22,898	14
Subtotal - County Counsel	22,826	86	22,898	14
Total Incoming	84,311	6,019	90,273	56
C. Total Allocated		\$1,919,430	\$1,918,367	\$1,063
		99.94%	0.06%	

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
7/27/2023

Risk Mgmt Svcs Allocations

Dept:14 Risk Management

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
72 General Liability Insurance (ISF)	763,397.10	51.70%	\$988,622	\$(763,397)	\$225,225	\$3,109	\$228,334
73 Workmens' Compensation (ISF)	713,288.99	48.30%	923,731	(713,289)	210,442	2,905	213,347
Subtotal	1,476,686.09	100.00%	1,912,353	(1,476,686)	435,667	6,015	441,681
Direct Bills					1,476,686		1,476,686
Total					\$1,912,353		\$1,918,367

Basis Units: Direct Charges
Source: -

Monterey County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024

FY 2021-22 Actuals
 7/27/2023

Allocation Summary

Dept:14 Risk Management

Department	Risk Mgmt Svcs	Unallowable Activities	Total
0 Direct Billed	\$1,476,686	\$0	\$1,476,686
72 General Liability Insurance (ISF)	228,334	0	228,334
73 Workmens' Compensation (ISF)	213,347	0	213,347
Total	\$1,918,367	\$0	\$1,918,367