

# County of Monterey, California



## COUNTYWIDE COST ALLOCATION PLAN

For Use in Fiscal Year ending June 30, 2021

Based on actual costs for Fiscal Year 2018-2019



2251 Harvard Street, Suite 134 | Sacramento, CA 95815  
916.443.3411 | [mgtconsulting.com](http://mgtconsulting.com)



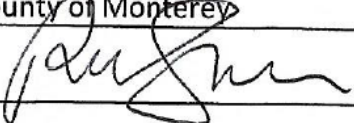
### CERTIFICATION OF COST ALLOCATION PLAN

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 revised proposal to establish cost allocations or billings for fiscal year 2020/2021 are allowable in accordance with the requirements of 2 CFR Part 200, "Cost Principles for State and Local Governments" and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

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

I declare that the foregoing is true and correct:

Government Unit: County of Monterey  
Signature:   
Name of Official: Rupa Shah, CPA  
Title: Auditor-Controller  
Date of Execution: 4/3/2020

# COUNTY OF MONTEREY

Residents of Monterey County

## BOARD OF SUPERVISORS

<b>DISTRICT 1</b>	<b>DISTRICT 2</b>	<b>DISTRICT 3</b>	<b>DISTRICT 4</b>	<b>DISTRICT 5</b>
Luis A. Alejo	John M. Phillips	Christopher M. Lopez	Jane Parker	Mary Adams

## COUNTY ELECTED OFFICIALS

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

COUNTY ADMINISTRATIVE OFFICE  
**Charles J. McKee, CAO**

COUNTY COUNSEL  
**Leslie J. Girard**

CIVIL RIGHTS OFFICE  
**Juan P. Rodriguez**

PROBATION\*  
**Marcia Parsons**

PUBLIC DEFENDER  
**Susan E. Chapman**

NATIVIDAD MEDICAL CENTER  
**Board of Trustees**

NATIVIDAD MEDICAL CENTER  
**Dr. Gary Gray, CEO**

AGRICULTURAL COMMISSIONER  
**Henry S. Gonzales**

CHILD SUPPORT SERVICES  
**Jody Holtzworth**

CLERK OF THE BOARD  
**Valerie Ralph**

COOPERATIVE EXTENSION  
**Maria de la Fuente**

ELECTIONS  
**Claudio E. Valenzuela**

EMERGENCY COMMUNICATIONS  
**Lee Ann Magoski**

HEALTH SERVICES-PUBLIC  
ADMINISTRATOR  
**Elsa M. Jimenez**

HUMAN RESOURCES  
**Irma Ramirez-Bough**

INFORMATION TECHNOLOGY  
**Eric A. Chatham**

LIBRARY  
**Hillary Theyer**

MILITARY & VETERANS AFFAIRS  
**Jason Cameron**

RESOURCE MANAGEMENT AGENCY  
**Carl Holm  
(DBE Liaison)**

SOCIAL SERVICES  
**Lori Medina**

\*appointed by Superior Court

## **GENERAL STATEMENT NARRATIVE**

In FY 2018-19 the County has contracted with MGT Consulting for professional guidance in the preparation of the County's cost allocation plan. Some changes are noted below:

Human Resource Division – the department has added a direct identified function to show the allocation of costs to the ISF Benefits Program Fund. These costs are Human Resources' staff time related to the oversight and operation of the Benefits Programs Funds (ISF). The costs are based on staff's time records.

**Monterey County, California**  
**2 CFR Part 200 Cost Allocation Plan for Use in FY 2020-2021**

FY 2018-19 Actual  
 3/30/2020

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**Summary Schedule**

Department	Board of Supervisors	Office of Emergency Services	Office of Community Engagement & Strategic	Laguna Seca Track	Auxiliary Services	Economic Development Administration	Assessor	Clerk/Recorder	Grand Jury	Enterprise Risk
1 Building Depreciation	\$95,009	\$80,811	\$0	\$0	\$0	\$26,513	\$111,443	\$73,547	\$107,610	\$0
2 Equipment Depreciation	1,888	12,739	0	92,277	1,262	0	3,095	16,945	0	0
3 Annual County Audit	424	111	85	2,075	21	1,028	788	300	21	92
4 County Administrative Office	13,431	2,214	1,694	41,571	422	22,117	20,088	17,010	422	1,848
5 Contracts & Purchasing	4,781	3,073	0	22,537	1,366	16,049	6,146	12,976	1,707	1,024
6 Fleet Administration	1	2,129	28	26,495	0	301	3,054	0	0	0
7 Human Resources	20,551	6,490	1,082	0	0	6,490	50,836	18,388	0	0
8 Civil Rights Office	4,254	1,343	224	0	0	1,343	10,522	3,806	0	0
9 Information Technology	66,374	258,676	2,553	34,724	0	21,721	176,903	132,086	1,961	0
10 Facilities & Facilities Maintenance Proj	184,041	166,028	(0)	3,882	0	136,731	140,311	140,135	7,132	0
11 Auditor-Controller	27,008	8,005	2,672	39,998	450	24,327	45,725	19,543	6,172	1,700
12 Treasurer-Tax Collector	10,174	3,012	886	9,529	152	5,543	3,999	4,277	7,264	329
13 County Counsel	134,970	13,151	0	0	0	59,614	47,598	25,793	20	0
14 Risk Management	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>562,906</b>	<b>557,781</b>	<b>9,222</b>	<b>273,089</b>	<b>3,673</b>	<b>321,778</b>	<b>620,509</b>	<b>464,806</b>	<b>132,309</b>	<b>4,994</b>
Less: Prior Year Allocations	643,919	95,286	19,298	0	0	205,104	521,752	330,177	3,207	3,709
Carry-Forward	(81,013)	462,495	(10,076)	0	0	116,674	98,757	134,629	129,102	1,285
<b>Proposed Costs</b>	<b>\$481,893</b>	<b>\$1,020,276</b>	<b>\$(854)</b>	<b>\$273,089</b>	<b>\$3,673</b>	<b>\$438,451</b>	<b>\$719,266</b>	<b>\$599,434</b>	<b>\$261,411</b>	<b>\$6,278</b>



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<b>Department</b>	<b>Assessment Appeals Board</b>	<b>Clerk of the Board</b>	<b>Elections</b>	<b>Emergency Communications</b>	<b>District Attorney</b>	<b>Child Support Services</b>	<b>Public Defender</b>	<b>Coroner</b>	<b>Sheriff's Correctional Division</b>	<b>Sheriff</b>
1 Building Depreciation	\$0	\$10,507	\$74,533	\$96,493	\$3,006,161	\$0	\$273,176	\$0	\$0	\$922,641
2 Equipment Depreciation	0	3,781	1,245	119,917	113,571	0	0	2,912	108,411	754,543
3 Annual County Audit	0	93	562	1,505	3,465	1,422	1,670	292	6,984	5,759
4 County Administrative Office	0	1,860	13,658	30,720	132,293	32,370	43,584	6,331	140,378	124,427
5 Contracts & Purchasing	0	2,732	16,732	11,951	18,439	18,781	16,049	5,464	36,196	61,464
6 Fleet Administration	0	0	1,996	557	27,532	4,535	2,458	3,948	23,168	186,427
7 Human Resources	0	4,326	11,401	67,061	155,753	92,133	45,399	7,571	247,691	215,243
8 Civil Rights Office	0	896	2,463	13,881	32,239	19,070	11,754	1,567	51,269	44,552
9 Information Technology	0	40,217	153,883	137,600	601,154	498,001	197,081	5,105	218,290	1,029,558
10 Facilities & Facilities Maintenance Proj	0	25,599	600,584	217,452	226,932	4,005	542,320	3,528	1,322,165	300,047
11 Auditor-Controller	0	5,160	24,687	68,940	157,538	86,318	78,915	12,022	268,921	247,184
12 Treasurer-Tax Collector	0	1,417	11,010	6,985	13,743	11,642	23,814	3,695	15,970	39,675
13 County Counsel	13,130	56,175	64,333	42,719	24,234	9,800	28,593	255	0	191,629
14 Risk Management	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>13,130</b>	<b>152,763</b>	<b>977,087</b>	<b>815,781</b>	<b>4,513,056</b>	<b>778,077</b>	<b>1,264,812</b>	<b>52,690</b>	<b>2,439,444</b>	<b>4,123,151</b>
Less: Prior Year Allocations	15,752	152,054	47,497	536,602	1,053,493	264,680	351,048	86,796	2,452,320	3,472,272
Carry-Forward	(2,622)	709	929,590	279,179	3,459,563	513,397	913,764	(34,106)	(12,876)	650,879
<b>Proposed Costs</b>	<b>\$10,508</b>	<b>\$153,471</b>	<b>\$1,906,678</b>	<b>\$1,094,960</b>	<b>\$7,972,618</b>	<b>\$1,291,474</b>	<b>\$2,178,576</b>	<b>\$18,583</b>	<b>\$2,426,567</b>	<b>\$4,774,029</b>

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**Summary Schedule**

Department	Juvenile Hall	Probation	Agricultural Commissioner	Produce Inspection	Building Services	Planning	Architectural Services	Resource Management Agency	Environment al Services	Primary Health Care
1 Building Depreciation	\$0	\$905,388	\$108,208	\$0	\$0	\$0	\$0	\$489,336	\$0	\$22,830
2 Equipment Depreciation	41,591	34,700	79,184	3,445	50,014	0	0	784	1,507	36,339
3 Annual County Audit	2,710	3,465	1,255	143	919	658	125	710	169	7,000
4 County Administrative Office	55,969	81,721	25,129	2,872	18,414	73,531	2,505	14,214	3,394	181,737
5 Contracts & Purchasing	33,122	49,172	21,171	0	9,220	8,537	3,073	7,854	3,073	127,368
6 Fleet Administration	11,067	13,657	41,783	0	11,018	915	0	2,523	1,038	0
7 Human Resources	138,448	158,998	71,387	3,245	48,673	17,306	0	35,079	6,490	289,334
8 Civil Rights Office	28,657	32,911	14,776	672	10,075	3,582	0	7,388	1,343	59,888
9 Information Technology	94,050	603,905	364,377	0	77,665	42,234	19,704	537,464	6,223	1,565,702
10 Facilities & Facilities Maintenance Proj	34,054	231,567	36,560	0	2,726	3,975	146	377,338	0	137,374
11 Auditor-Controller	146,132	228,478	73,709	4,162	48,277	27,047	3,331	36,823	8,657	331,133
12 Treasurer-Tax Collector	26,828	151,762	14,515	0	5,808	8,099	1,721	5,644	2,683	62,148
13 County Counsel	0	34,877	22,047	0	0	160,613	2,388	238,291	0	21,169
14 Risk Management	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>612,628</b>	<b>2,530,601</b>	<b>874,100</b>	<b>14,538</b>	<b>282,809</b>	<b>346,497</b>	<b>32,993</b>	<b>1,753,448</b>	<b>34,578</b>	<b>2,842,022</b>
Less: Prior Year Allocations	539,935	1,531,256	555,783	11,677	222,623	335,806	0	0	26,414	755,860
Carry-Forward	72,693	999,345	318,317	2,861	60,186	10,691	0	0	8,164	2,086,162
<b>Proposed Costs</b>	<b>\$685,320</b>	<b>\$3,529,946</b>	<b>\$1,192,417</b>	<b>\$17,400</b>	<b>\$342,996</b>	<b>\$357,187</b>	<b>\$32,993</b>	<b>\$1,753,448</b>	<b>\$42,742</b>	<b>\$4,928,184</b>

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<b>Department</b>	<b>Emergency Medical Services</b>	<b>Environmental Health</b>	<b>Public Guardian/Administrator</b>	<b>Children's Medical Services</b>	<b>Public Health</b>	<b>Health Administration</b>	<b>Animal Services</b>	<b>Military &amp; Veterans' Services</b>	<b>Social Services</b>	<b>Area Agency on Aging</b>
1 Building Depreciation	\$9,470	\$10,869	\$13,674	\$20,741	\$6,322	\$490,924	\$80,440	\$4,323	\$64,551	\$0
2 Equipment Depreciation	6,461	28,157	0	0	13,805	11,961	37,991	0	0	0
3 Annual County Audit	614	1,598	203	655	2,752	1,004	282	224	15,262	358
4 County Administrative Office	12,541	33,503	4,310	13,655	55,622	22,581	5,670	4,845	307,154	7,178
5 Contracts & Purchasing	9,220	31,415	5,464	5,805	61,464	26,976	15,708	2,732	74,782	5,464
6 Fleet Administration	0	16,843	263	1,323	9,154	3,344	2,654	2,018	34,528	0
7 Human Resources	6,490	62,518	8,653	24,369	104,160	44,346	10,816	9,735	860,971	2,163
8 Civil Rights Office	1,343	12,940	1,791	5,044	21,560	9,179	2,239	2,015	178,209	448
9 Information Technology	116,696	332,094	54,227	188,246	630,065	460,201	88,400	13,772	1,140,798	0
10 Facilities & Facilities Maintenance Proj	40,142	8,470	110,716	88,937	63,193	27,908	28,336	2,739	283,766	18
11 Auditor-Controller	17,487	78,402	10,794	27,484	128,631	50,005	18,965	11,536	799,936	10,306
12 Treasurer-Tax Collector	5,214	20,032	3,088	3,467	29,384	10,099	10,010	2,809	61,818	4,277
13 County Counsel	51,046	67,147	348,781	0	0	158,468	40,598	0	870,596	0
14 Risk Management	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>276,724</b>	<b>703,987</b>	<b>561,964</b>	<b>379,725</b>	<b>1,126,113</b>	<b>1,316,997</b>	<b>342,108</b>	<b>56,748</b>	<b>4,692,370</b>	<b>30,212</b>
Less: Prior Year Allocations	48,672	436,027	461,856	103,579	1,297,017	0	262,662	97,115	3,823,916	24,138
Carry-Forward	228,052	267,960	100,108	276,146	(170,904)	0	79,446	(40,367)	868,454	6,074
<b>Proposed Costs</b>	<b>\$504,775</b>	<b>\$971,946</b>	<b>\$662,072</b>	<b>\$655,872</b>	<b>\$955,208</b>	<b>\$1,316,997</b>	<b>\$421,553</b>	<b>\$16,380</b>	<b>\$5,560,824</b>	<b>\$36,285</b>

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<b>Department</b>	<b>Agricultural Cooperative Extension</b>	<b>Recreation Services</b>	<b>Roads &amp; Bridges - Construction Projects</b>	<b>Roads &amp; Bridges - Maintenance</b>	<b>County Library</b>	<b>IHSS PA- Administratio n</b>	<b>Fish &amp; Game Propagation</b>	<b>Office for Employment Training</b>	<b>Community Action Partnership</b>	<b>Workforce Development Board</b>
1 Building Depreciation	\$0	\$115,302	\$0	\$0	\$294,585	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	20,718	0	0	0	0	0	0	0	0
3 Annual County Audit	54	561	605	1,634	1,211	134	5	266	78	428
4 County Administrative Office	1,076	11,648	23,357	32,731	24,714	2,685	110	5,333	1,554	8,572
5 Contracts & Purchasing	341	35,854	35,854	41,318	21,171	1,024	0	2,049	5,805	1,024
6 Fleet Administration	5,169	21,712	23,595	269,570	12,312	0	0	2,137	0	0
7 Human Resources	0	22,714	19,469	59,954	60,787	7,571	0	0	1,082	2,710
8 Civil Rights Office	0	4,702	4,030	12,410	12,582	1,567	0	0	224	1,791
9 Information Technology	19,626	54,444	58,261	8,011	159,129	0	0	31,656	340	35,117
10 Facilities & Facilities Maintenance Proj	4,554	334,706	4,333	1,280,494	176,444	0	3	2,163	0	73,962
11 Auditor-Controller	877	41,527	21,027	80,939	72,715	7,018	574	4,143	3,440	11,808
12 Treasurer-Tax Collector	51	24,021	16,806	24,652	21,880	532	607	0	1,974	0
13 County Counsel	0	13,093	41,012	0	26,811	0	0	0	0	0
14 Risk Management	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>31,747</b>	<b>701,001</b>	<b>248,348</b>	<b>1,811,713</b>	<b>884,341</b>	<b>20,531</b>	<b>1,299</b>	<b>47,747</b>	<b>14,496</b>	<b>135,412</b>
Less: Prior Year Allocations	25,517	497,087	1,746,483	2,933,313	779,790	16,293	301	46,589	9,971	0
Carry-Forward	6,230	203,914	(1,498,135)	(1,121,600)	104,551	4,238	998	1,158	4,525	0
<b>Proposed Costs</b>	<b>\$37,978</b>	<b>\$904,914</b>	<b>\$(1,249,786)</b>	<b>\$690,113</b>	<b>\$988,893</b>	<b>\$24,770</b>	<b>\$2,298</b>	<b>\$48,905</b>	<b>\$19,021</b>	<b>\$135,412</b>

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<b>Department</b>	<b>Behavioral Health</b>	<b>Homeland Security Grant</b>	<b>NGEN Operations &amp; Maintenance</b>	<b>Water Resources Agency</b>	<b>Capital Projects</b>	<b>Facilities Master Plan Projects</b>	<b>Emergency Communication - NGEN Radio Project</b>	<b>Natividad Medical Center</b>	<b>Parks Lake &amp; Resort Operations</b>	<b>General Liability Insurance (ISF)</b>
1 Building Depreciation	\$531,441	\$0	\$0	\$52,415	\$0	\$0	\$0	\$9,198	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Annual County Audit	14,884	83	142	(0)	107	86	0	(0)	714	767
4 County Administrative Office	303,361	1,670	2,837	65,503	2,136	1,714	0	753,688	14,292	15,365
5 Contracts & Purchasing	72,733	683	0	84,343	7,171	20,830	1,366	423,421	19,122	2,049
6 Fleet Administration	48,511	0	0	2,227	0	0	0	2,665	20,968	0
7 Human Resources	403,315	0	0	34,612	0	0	0	1,229,209	0	0
8 Civil Rights Office	83,481	0	0	7,164	0	0	0	255,099	0	0
9 Information Technology	425,917	0	248,570	114,701	13,511	0	0	437,939	4,648	0
10 Facilities & Facilities Maintenance Proj	81,215	0	0	496,146	(3,752)	(80,476)	0	4,209	(108,490)	0
11 Auditor-Controller	506,694	1,888	2,266	97,890	7,341	1,332	143	1,500,145	20,025	13,873
12 Treasurer-Tax Collector	43,684	734	76	33,054	7,061	0	177	293,503	11,086	2,404
13 County Counsel	56,260	0	0	6,609	0	0	0	24,610	0	26,263
14 Risk Management	0	0	0	0	0	0	0	0	0	44,745
<b>Total Current Allocations</b>	<b>2,571,496</b>	<b>5,058</b>	<b>253,891</b>	<b>994,664</b>	<b>33,574</b>	<b>(56,515)</b>	<b>1,686</b>	<b>4,933,684</b>	<b>(17,635)</b>	<b>105,467</b>
Less: Prior Year Allocations	1,865,803	2,600	0	153,458	0	0	2,631	4,038,859	70,418	263,078
Carry-Forward	705,693	2,458	0	841,206	0	0	(945)	894,825	(88,053)	(157,611)
<b>Proposed Costs</b>	<b>\$3,277,189</b>	<b>\$7,515</b>	<b>\$253,891</b>	<b>\$1,835,870</b>	<b>\$33,574</b>	<b>\$(56,515)</b>	<b>\$740</b>	<b>\$5,828,509</b>	<b>\$(105,688)</b>	<b>\$(52,144)</b>

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<b>Department</b>	<b>Workmens' Compensation (ISF)</b>	<b>Benefits Programs Fund (ISF)</b>	<b>Enterprise Resource Planning (ISF)</b>	<b>Vehicle Replacement Planning (ISF)</b>	<b>LAFCO</b>	<b>Superior Court of CA - Mo Co</b>	<b>Successor Agency</b>	<b>All Others</b>	<b>All Others (Not Occupied)</b>
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$6,704,579	\$0	\$0	\$313,269
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0
3 Annual County Audit	732	807	0	0	0	0	0	836	0
4 County Administrative Office	14,653	16,166	0	0	0	0	0	16,750	0
5 Contracts & Purchasing	3,073	3,073	683	8,878	0	0	0	32,440	0
6 Fleet Administration	0	0	0	0	0	267,362	0	848	0
7 Human Resources	0	(0)	0	0	0	0	0	10,816	0
8 Civil Rights Office	0	0	0	0	0	0	0	2,239	0
9 Information Technology	0	0	0	0	0	0	0	3,284	0
10 Facilities & Facilities Maintenance Proj	0	0	0	0	0	29,164	0	23,418	710,391
11 Auditor-Controller	13,768	16,634	102	835	0	0	0	35,375	0
12 Treasurer-Tax Collector	2,961	4,948	127	1,038	0	632,419	0	21,062	0
13 County Counsel	0	0	0	0	946	(369)	35,737	60	0
14 Risk Management	41,809	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>76,995</b>	<b>41,628</b>	<b>911</b>	<b>10,751</b>	<b>946</b>	<b>7,633,154</b>	<b>35,737</b>	<b>147,129</b>	<b>1,023,660</b>
Less: Prior Year Allocations	36,318	26,284	231,140	0	773	6,751,101	465,648	409,840	797,144
Carry-Forward	40,677	15,344	(230,229)	0	173	882,053	(429,911)	(262,711)	226,516
<b>Proposed Costs</b>	<b>\$117,673</b>	<b>\$56,972</b>	<b>\$(229,317)</b>	<b>\$10,751</b>	<b>\$1,119</b>	<b>\$8,515,208</b>	<b>\$(394,174)</b>	<b>\$(115,581)</b>	<b>\$1,250,176</b>

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<b>Department</b>	<b>Total</b>
1 Building Depreciation	\$15,126,309
2 Equipment Depreciation	1,599,243
3 Annual County Audit	90,937
4 County Administrative Office	2,892,898
5 Contracts & Purchasing	1,583,391
6 Fleet Administration	1,111,832
7 Human Resources	4,705,832
8 Civil Rights Office	978,530
9 Information Technology	11,526,861
10 Facilities & Facilities Maintenance Proj	8,527,342
11 Auditor-Controller	5,648,959
12 Treasurer-Tax Collector	1,747,379
13 County Counsel	2,959,065
14 Risk Management	86,554
<b>Total Current Allocations</b>	<u>58,585,134</u>
Less: Prior Year Allocations	<u>41,959,741</u>
Carry-Forward	<u>12,868,079</u>
<b>Proposed Costs</b>	<u><u>\$71,453,213</u></u>

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**Carry Forward Schedule**

<b>Department</b>	<b>Current Allocation</b>	<b>Prior Year Allocation</b>	<b>Carry-Forward</b>	<b>Adjustments</b>	<b>Proposed Cost</b>
15 Board of Supervisors	562,906	643,919	(81,013)	0	481,893
16 Office of Emergency Services	557,781	95,286	462,495	0	1,020,276
17 Office of Community Engagement & St	9,222	19,298	(10,076)	0	(854)
18 Laguna Seca Track	273,089	0	0	0	273,089
19 Auxiliary Services	3,673	0	0	0	3,673
20 Economic Development Administration	321,778	205,104	116,674	0	438,451
21 Assessor	620,509	521,752	98,757	0	719,266
22 Clerk/Recorder	464,806	330,177	134,629	0	599,434
23 Grand Jury	132,309	3,207	129,102	0	261,411
24 Enterprise Risk	4,994	3,709	1,285	0	6,278
25 Assessment Appeals Board	13,130	15,752	(2,622)	0	10,508
26 Clerk of the Board	152,763	152,054	709	0	153,471
27 Elections	977,087	47,497	929,590	0	1,906,678
28 Emergency Communications	815,781	536,602	279,179	0	1,094,960
29 District Attorney	4,513,056	1,053,493	3,459,563	0	7,972,618
30 Child Support Services	778,077	264,680	513,397	0	1,291,474
31 Public Defender	1,264,812	351,048	913,764	0	2,178,576
32 Coroner	52,690	86,796	(34,106)	0	18,583
33 Sheriff's Correctional Division	2,439,444	2,452,320	(12,876)	0	2,426,567
34 Sheriff	4,123,151	3,472,272	650,879	0	4,774,029
35 Juvenile Hall	612,628	539,935	72,693	0	685,320
36 Probation	2,530,601	1,531,256	999,345	0	3,529,946
37 Agricultural Commissioner	874,100	555,783	318,317	0	1,192,417
38 Produce Inspection	14,538	11,677	2,861	0	17,400
39 Building Services	282,809	222,623	60,186	0	342,996
40 Planning	346,497	335,806	10,691	0	357,187
41 Architectural Services	32,993	0	0	0	32,993
42 Resource Management Agency	1,753,448	0	0	0	1,753,448
43 Environmental Services	34,578	26,414	8,164	0	42,742
44 Primary Health Care	2,842,022	755,860	2,086,162	0	4,928,184
45 Emergency Medical Services	276,724	48,672	228,052	0	504,775
46 Environmental Health	703,987	436,027	267,960	0	971,946
47 Public Guardian/Administrator	561,964	461,856	100,108	0	662,072
48 Children's Medical Services	379,725	103,579	276,146	0	655,872
49 Public Health	1,126,113	1,297,017	(170,904)	0	955,208
50 Health Administration	1,316,997	0	0	0	1,316,997
51 Animal Services	342,108	262,662	79,446	0	421,553
52 Military & Veterans' Services	56,748	97,115	(40,367)	0	16,380
53 Social Services	4,692,370	3,823,916	868,454	0	5,560,824
54 Area Agency on Aging	30,212	24,138	6,074	0	36,285
55 Agricultural Cooperative Extension	31,747	25,517	6,230	0	37,978



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**Carry Forward Schedule**

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
56 Recreation Services	701,001	497,087	203,914	0	904,914
57 Roads & Bridges - Construction Projec	248,348	1,746,483	(1,498,135)	0	(1,249,786)
58 Roads & Bridges - Maintenance	1,811,713	2,933,313	(1,121,600)	0	690,113
59 County Library	884,341	779,790	104,551	0	988,893
60 IHSS PA-Administration	20,531	16,293	4,238	0	24,770
61 Fish & Game Propagation	1,299	301	998	0	2,298
62 Office for Employment Training	47,747	46,589	1,158	0	48,905
63 Community Action Partnership	14,496	9,971	4,525	0	19,021
64 Workforce Development Board	135,412	0	0	0	135,412
65 Behavioral Health	2,571,496	1,865,803	705,693	0	3,277,189
66 Homeland Security Grant	5,058	2,600	2,458	0	7,515
67 NGEN Operations & Maintenance	253,891	0	0	0	253,891
68 Water Resources Agency	994,664	153,458	841,206	0	1,835,870
69 Capital Projects	33,574	0	0	0	33,574
70 Facilities Master Plan Projects	(56,515)	0	0	0	(56,515)
71 Emergency Communication - NGEN R:	1,686	2,631	(945)	0	740
72 Natividad Medical Center	4,933,684	4,038,859	894,825	0	5,828,509
73 Parks Lake & Resort Operations	(17,635)	70,418	(88,053)	0	(105,688)
74 General Liability Insurance (ISF)	105,467	263,078	(157,611)	0	(52,144)
75 Workmens' Compensation (ISF)	76,995	36,318	40,677	0	117,673
76 Benefits Programs Fund (ISF)	41,628	26,284	15,344	0	56,972
77 Enterprise Resource Planning (ISF)	911	231,140	(230,229)	0	(229,317)
78 Vehicle Replacement Planning (ISF)	10,751	0	0	0	10,751
79 LAFCO	946	773	173	0	1,119
80 Superior Court of CA - Mo Co	7,633,154	6,751,101	882,053	0	8,515,208
81 Successor Agency	35,737	465,648	(429,911)	0	(394,174)
82 All Others	147,129	409,840	(262,711)	0	(115,581)
83 All Others (Not Occupied)	1,023,660	797,144	226,516	0	1,250,176
<b>Total</b>	<b>58,585,134</b>	<b>41,959,741</b>	<b>12,868,079</b>	<b>0</b>	<b>71,453,213</b>

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**BUILDING DEPRECIATION**  
Explanatory Narrative

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

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

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

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**A. Department Costs**

**Dept:1 Building Depreciation**

Description		Amount	General Admin	Single-Use Building	Multi-Use Building
<b>Personnel Costs</b>					
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>
<b>Services &amp; Supplies Cost</b>					
Building Depreciation	P	16,393,266	0	10,932,536	5,460,730
Subtotal - Services & Supplies		<u>16,393,266</u>	<u>0</u>	<u>10,932,536</u>	<u>5,460,730</u>
<b>Department Cost Total</b>		16,393,266	0	10,932,536	5,460,730
<b>Adjustments to Cost</b>					
Subtotal - Adjustments		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Costs After Adjustments</b>		16,393,266	0	10,932,536	5,460,730
General Admin Distribution			0	0	0
<b>Grand Total</b>		<u><u>\$16,393,266</u></u>		<u><u>\$10,932,536</u></u>	<u><u>\$5,460,730</u></u>

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**B. Incoming Costs - (Default Spread Expense%)**

**Dept:1 Building Depreciation**

No Indirect Costs

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**Single-Use Building Allocations**

**Dept:1 Building Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Administrative Office	229,804	2.10%	\$229,804	\$0	\$229,804	\$0	\$229,804
5 Contracts & Purchasing	16,183	0.15%	16,183	0	16,183	0	16,183
9 Information Technology	74,259	0.68%	74,259	0	74,259	0	74,259
10 Facilities & Facilities Maintenance Proj	30,765	0.28%	30,765	0	30,765	0	30,765
15 Board of Supervisors	6,693	0.06%	6,693	0	6,693	0	6,693
21 Assessor	37,896	0.35%	37,896	0	37,896	0	37,896
34 Sheriff	910,261	8.33%	910,261	0	910,261	0	910,261
36 Probation	900,778	8.24%	900,778	0	900,778	0	900,778
37 Agricultural Commissioner	108,208	0.99%	108,208	0	108,208	0	108,208
42 Resource Management Agency	357,218	3.27%	357,218	0	357,218	0	357,218
44 Primary Health Care	714	0.01%	714	0	714	0	714
50 Health Administration	490,924	4.49%	490,924	0	490,924	0	490,924
51 Animal Services	80,440	0.74%	80,440	0	80,440	0	80,440
53 Social Services	24,749	0.23%	24,749	0	24,749	0	24,749
56 Recreation Services	115,302	1.05%	115,302	0	115,302	0	115,302
59 County Library	294,585	2.69%	294,585	0	294,585	0	294,585
65 Behavioral Health	518,895	4.75%	518,895	0	518,895	0	518,895
68 Water Resources Agency	7,477	0.07%	7,477	0	7,477	0	7,477
72 Natividad Medical Center	9,198	0.08%	9,198	0	9,198	0	9,198
80 Superior Court of CA - Mo Co	6,645,026	60.78%	6,645,026	0	6,645,026	0	6,645,026
83 All Others (Not Occupied)	73,161	0.67%	73,161	0	73,161	0	73,161
<b>Subtotal</b>	<b>10,932,536</b>	<b>100.00%</b>	<b>10,932,536</b>	<b>0</b>	<b>10,932,536</b>	<b>0</b>	<b>10,932,536</b>
Direct Bills					0		0
<b>Total</b>					<b>\$10,932,536</b>		<b>\$10,932,536</b>

Basis Units: Straight Line Depreciation  
 Source: -

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**Multi-Use Building Allocations**

**Dept:1 Building Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Administrative Office	210,135	3.85%	\$210,135	\$0	\$210,135	\$0	\$210,135
5 Contracts & Purchasing	260,549	4.77%	260,549	0	260,549	0	260,549
7 Human Resources	21,014	0.38%	21,014	0	21,014	0	21,014
8 Civil Rights Office	10,657	0.20%	10,657	0	10,657	0	10,657
10 Facilities & Facilities Maintenance Proj	108,894	1.99%	108,894	0	108,894	0	108,894
11 Auditor-Controller	94,561	1.73%	94,561	0	94,561	0	94,561
12 Treasurer-Tax Collector	115,575	2.12%	115,575	0	115,575	0	115,575
13 County Counsel	94,561	1.73%	94,561	0	94,561	0	94,561
15 Board of Supervisors	88,316	1.62%	88,316	0	88,316	0	88,316
16 Office of Emergency Services	80,811	1.48%	80,811	0	80,811	0	80,811
20 Economic Development Administration	26,513	0.49%	26,513	0	26,513	0	26,513
21 Assessor	73,547	1.35%	73,547	0	73,547	0	73,547
22 Clerk/Recorder	73,547	1.35%	73,547	0	73,547	0	73,547
23 Grand Jury	107,610	1.97%	107,610	0	107,610	0	107,610
26 Clerk of the Board	10,507	0.19%	10,507	0	10,507	0	10,507
27 Elections	74,533	1.36%	74,533	0	74,533	0	74,533
28 Emergency Communications	96,493	1.77%	96,493	0	96,493	0	96,493
29 District Attorney	3,006,161	55.05%	3,006,161	0	3,006,161	0	3,006,161
31 Public Defender	273,176	5.00%	273,176	0	273,176	0	273,176
34 Sheriff	12,380	0.23%	12,380	0	12,380	0	12,380
36 Probation	4,610	0.08%	4,610	0	4,610	0	4,610
42 Resource Management Agency	132,118	2.42%	132,118	0	132,118	0	132,118
44 Primary Health Care	22,116	0.41%	22,116	0	22,116	0	22,116
45 Emergency Medical Services	9,470	0.17%	9,470	0	9,470	0	9,470
46 Environmental Health	10,869	0.20%	10,869	0	10,869	0	10,869
47 Public Guardian/Administrator	13,674	0.25%	13,674	0	13,674	0	13,674
48 Children's Medical Services	20,741	0.38%	20,741	0	20,741	0	20,741
49 Public Health	6,322	0.12%	6,322	0	6,322	0	6,322
52 Military & Veterans' Services	4,323	0.08%	4,323	0	4,323	0	4,323
53 Social Services	39,802	0.73%	39,802	0	39,802	0	39,802
65 Behavioral Health	12,546	0.23%	12,546	0	12,546	0	12,546
68 Water Resources Agency	44,938	0.82%	44,938	0	44,938	0	44,938
80 Superior Court of CA - Mo Co	59,553	1.09%	59,553	0	59,553	0	59,553
83 All Others (Not Occupied)	240,108	4.40%	240,108	0	240,108	0	240,108
<b>Subtotal</b>	<b>5,460,730</b>	<b>100.00%</b>	<b>5,460,730</b>	<b>0</b>	<b>5,460,730</b>	<b>0</b>	<b>5,460,730</b>
Direct Bills					0		0
<b>Total</b>					<b>\$5,460,730</b>		<b>\$5,460,730</b>

Basis Units: Straight Line Depreciation  
 Source: -

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**Allocation Summary**

**Dept:1 Building Depreciation**

Department	Single-Use Building	Multi-Use Building	Total
4 County Administrative Office	\$229,804	\$210,135	\$439,939
5 Contracts & Purchasing	16,183	260,549	276,732
7 Human Resources	0	21,014	21,014
8 Civil Rights Office	0	10,657	10,657
9 Information Technology	74,259	0	74,259
10 Facilities & Facilities Maintenance Proj	30,765	108,894	139,659
11 Auditor-Controller	0	94,561	94,561
12 Treasurer-Tax Collector	0	115,575	115,575
13 County Counsel	0	94,561	94,561
15 Board of Supervisors	6,693	88,316	95,009
16 Office of Emergency Services	0	80,811	80,811
20 Economic Development Administration	0	26,513	26,513
21 Assessor	37,896	73,547	111,443
22 Clerk/Recorder	0	73,547	73,547
23 Grand Jury	0	107,610	107,610
26 Clerk of the Board	0	10,507	10,507
27 Elections	0	74,533	74,533
28 Emergency Communications	0	96,493	96,493
29 District Attorney	0	3,006,161	3,006,161
31 Public Defender	0	273,176	273,176
34 Sheriff	910,261	12,380	922,641
36 Probation	900,778	4,610	905,388
37 Agricultural Commissioner	108,208	0	108,208
42 Resource Management Agency	357,218	132,118	489,336
44 Primary Health Care	714	22,116	22,830
45 Emergency Medical Services	0	9,470	9,470
46 Environmental Health	0	10,869	10,869
47 Public Guardian/Administrator	0	13,674	13,674
48 Children's Medical Services	0	20,741	20,741
49 Public Health	0	6,322	6,322
50 Health Administration	490,924	0	490,924
51 Animal Services	80,440	0	80,440
52 Military & Veterans' Services	0	4,323	4,323
53 Social Services	24,749	39,802	64,551
56 Recreation Services	115,302	0	115,302
59 County Library	294,585	0	294,585
65 Behavioral Health	518,895	12,546	531,441
68 Water Resources Agency	7,477	44,938	52,415
72 Natividad Medical Center	9,198	0	9,198
80 Superior Court of CA - Mo Co	6,645,026	59,553	6,704,579
83 All Others (Not Occupied)	73,161	240,108	313,269

**Monterey County, California**  
**2 CFR Part 200 Cost Allocation Plan for Use in FY 2020-2021**

FY 2018-19 Actual  
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**Allocation Summary**

**Dept:1 Building Depreciation**

<b>Department</b>	<b>Single-Use Building</b>	<b>Multi-Use Building</b>	<b>Total</b>
<b>Total</b>	\$10,932,536	\$5,460,730	\$16,393,266



**Monterey County, California**  
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**EQUIPMENT DEPRECIATION**  
Explanatory Narrative

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

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

**Monterey County, California**  
**2 CFR Part 200 Cost Allocation Plan for Use in FY 2020-2021**

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**A. Department Costs**

**Dept:2 Equipment Depreciation**

Description		Amount	General Admin	Depreciation Expense
<b>Personnel Costs</b>				
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>
<b>Services &amp; Supplies Cost</b>				
Equipment Depreciation	P	3,084,900	0	3,084,900
Subtotal - Services & Supplies		<u>3,084,900</u>	<u>0</u>	<u>3,084,900</u>
<b>Department Cost Total</b>		<b>3,084,900</b>	<b>0</b>	<b>3,084,900</b>
<b>Adjustments to Cost</b>				
Subtotal - Adjustments		<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Costs After Adjustments</b>		<b>3,084,900</b>	<b>0</b>	<b>3,084,900</b>
General Admin Distribution			0	0
<b>Grand Total</b>		<u><u>\$3,084,900</u></u>		<u><u>\$3,084,900</u></u>

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

**Dept:2 Equipment Depreciation**

No Indirect Costs

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**Depreciation Expense Allocations**

**Dept:2 Equipment Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Administrative Office	9,103	0.30%	\$9,103	\$0	\$9,103	\$0	\$9,103
6 Fleet Administration	67,461	2.19%	67,461	0	67,461	0	67,461
7 Human Resources	1,605	0.05%	1,605	0	1,605	0	1,605
9 Information Technology	1,001,635	32.47%	1,001,635	0	1,001,635	0	1,001,635
10 Facilities & Facilities Maintenance Proj	389,391	12.62%	389,391	0	389,391	0	389,391
11 Auditor-Controller	1,441	0.05%	1,441	0	1,441	0	1,441
12 Treasurer-Tax Collector	13,371	0.43%	13,371	0	13,371	0	13,371
13 County Counsel	1,650	0.05%	1,650	0	1,650	0	1,650
15 Board of Supervisors	1,888	0.06%	1,888	0	1,888	0	1,888
16 Office of Emergency Services	12,739	0.41%	12,739	0	12,739	0	12,739
18 Laguna Seca Track	92,277	2.99%	92,277	0	92,277	0	92,277
19 Auxiliary Services	1,262	0.04%	1,262	0	1,262	0	1,262
21 Assessor	3,095	0.10%	3,095	0	3,095	0	3,095
22 Clerk/Recorder	16,945	0.55%	16,945	0	16,945	0	16,945
26 Clerk of the Board	3,781	0.12%	3,781	0	3,781	0	3,781
27 Elections	1,245	0.04%	1,245	0	1,245	0	1,245
28 Emergency Communications	119,917	3.89%	119,917	0	119,917	0	119,917
29 District Attorney	113,571	3.68%	113,571	0	113,571	0	113,571
32 Coroner	2,912	0.09%	2,912	0	2,912	0	2,912
33 Sheriff's Correctional Division	108,411	3.51%	108,411	0	108,411	0	108,411
34 Sheriff	754,543	24.46%	754,543	0	754,543	0	754,543
35 Juvenile Hall	41,591	1.35%	41,591	0	41,591	0	41,591
36 Probation	34,700	1.12%	34,700	0	34,700	0	34,700
37 Agricultural Commissioner	79,184	2.57%	79,184	0	79,184	0	79,184
38 Produce Inspection	3,445	0.11%	3,445	0	3,445	0	3,445
39 Building Services	50,014	1.62%	50,014	0	50,014	0	50,014
42 Resource Management Agency	784	0.03%	784	0	784	0	784
43 Environmental Services	1,507	0.05%	1,507	0	1,507	0	1,507
44 Primary Health Care	36,339	1.18%	36,339	0	36,339	0	36,339
45 Emergency Medical Services	6,461	0.21%	6,461	0	6,461	0	6,461
46 Environmental Health	28,157	0.91%	28,157	0	28,157	0	28,157
49 Public Health	13,805	0.45%	13,805	0	13,805	0	13,805
50 Health Administration	11,961	0.39%	11,961	0	11,961	0	11,961
51 Animal Services	37,991	1.23%	37,991	0	37,991	0	37,991
56 Recreation Services	20,718	0.67%	20,718	0	20,718	0	20,718

**Monterey County, California**  
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**Depreciation Expense Allocations**

**Dept:2 Equipment Depreciation**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	3,084,900	100.00%	3,084,900	0	3,084,900	0	3,084,900
Direct Bills					0		0
<b>Total</b>					<b>\$3,084,900</b>		<b>\$3,084,900</b>

Basis Units: Straight Line Depreciation  
 Source: -

**Monterey County, California**  
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 3/30/2020

**Allocation Summary**

**Dept:2 Equipment Depreciation**

<b>Department</b>	<b>Depreciation Expense</b>	<b>Total</b>
4 County Administrative Office	\$9,103	\$9,103
6 Fleet Administration	67,461	67,461
7 Human Resources	1,605	1,605
9 Information Technology	1,001,635	1,001,635
10 Facilities & Facilities Maintenance Proj	389,391	389,391
11 Auditor-Controller	1,441	1,441
12 Treasurer-Tax Collector	13,371	13,371
13 County Counsel	1,650	1,650
15 Board of Supervisors	1,888	1,888
16 Office of Emergency Services	12,739	12,739
18 Laguna Seca Track	92,277	92,277
19 Auxiliary Services	1,262	1,262
21 Assessor	3,095	3,095
22 Clerk/Recorder	16,945	16,945
26 Clerk of the Board	3,781	3,781
27 Elections	1,245	1,245
28 Emergency Communications	119,917	119,917
29 District Attorney	113,571	113,571
32 Coroner	2,912	2,912
33 Sheriff's Correctional Division	108,411	108,411
34 Sheriff	754,543	754,543
35 Juvenile Hall	41,591	41,591
36 Probation	34,700	34,700
37 Agricultural Commissioner	79,184	79,184
38 Produce Inspection	3,445	3,445
39 Building Services	50,014	50,014
42 Resource Management Agency	784	784
43 Environmental Services	1,507	1,507
44 Primary Health Care	36,339	36,339
45 Emergency Medical Services	6,461	6,461
46 Environmental Health	28,157	28,157
49 Public Health	13,805	13,805
50 Health Administration	11,961	11,961
51 Animal Services	37,991	37,991
56 Recreation Services	20,718	20,718
<b>Total</b>	<b>\$3,084,900</b>	<b>\$3,084,900</b>

**Monterey County, California**  
**2 CFR Part 200 Cost Allocation Plan for Use in FY 2020-2021**

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ANNUAL AUDIT  
Explanatory Narrative

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

**Monterey County, California**  
**2 CFR Part 200 Cost Allocation Plan for Use in FY 2020-2021**

FY 2018-19 Actual  
 3/30/2020

**A. Department Costs**

**Dept:3 Annual County Audit**

Description		Amount	General Admin	Audit Costs	Direct Identified
<b>Personnel Costs</b>					
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>
<b>Services &amp; Supplies Cost</b>					
Audit	P	157,510	0	100,410	57,100
Subtotal - Services & Supplies		<u>157,510</u>	<u>0</u>	<u>100,410</u>	<u>57,100</u>
<b>Department Cost Total</b>		157,510	0	100,410	57,100
<b>Adjustments to Cost</b>					
Subtotal - Adjustments		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Costs After Adjustments</b>		157,510	0	100,410	57,100
General Admin Distribution			0	0	0
<b>Grand Total</b>		<u><u>\$157,510</u></u>		<u><u>\$100,410</u></u>	<u><u>\$57,100</u></u>



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

**Dept:3 Annual County Audit**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Audit Costs</b>	<b>Direct Identified</b>
3 Audit Costs	\$0	\$34	\$34	\$0
Subtotal - Annual County Audit	0	34	34	0
4 Budgeting, Finance & Analysis	0	596	596	0
Subtotal - County Administrative Office	0	596	596	0
11 Budget/Cost Plan/Gen Acctg	0	517	517	0
Subtotal - Auditor-Controller	0	517	517	0
<b>Total Incoming</b>	<b>0</b>	<b>1,147</b>	<b>1,147</b>	<b>0</b>
<b>C. Total Allocated</b>		<b>\$158,657</b>	<b>\$101,557</b>	<b>\$57,100</b>
			64.01%	35.99%

**Monterey County, California**  
**2 CFR Part 200 Cost Allocation Plan for Use in FY 2020-2021**

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**Audit Costs Allocations**

**Dept:3 Annual County Audit**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Annual County Audit	265,350	0.03%	\$34	\$0	\$34	\$0	\$34
4 County Administrative Office	6,021,725	0.78%	779	0	779	9	788
5 Contracts & Purchasing	1,047,592	0.14%	136	0	136	2	137
6 Fleet Administration	6,247,499	0.81%	809	0	809	9	818
7 Human Resources	4,900,402	0.63%	634	0	634	7	642
8 Civil Rights Office	972,158	0.13%	126	0	126	1	127
9 Information Technology	23,873,009	3.08%	3,090	0	3,090	35	3,125
10 Facilities & Facilities Maintenance Proj	13,392,334	1.73%	1,733	0	1,733	20	1,753
11 Auditor-Controller	7,097,420	0.91%	919	0	919	10	929
12 Treasurer-Tax Collector	8,965,430	1.16%	1,160	0	1,160	13	1,174
13 County Counsel	6,332,323	0.82%	820	0	820	9	829
14 Risk Management	2,010,558	0.26%	260	0	260	3	263
15 Board of Supervisors	3,236,744	0.42%	419	0	419	5	424
16 Office of Emergency Services	844,368	0.11%	109	0	109	1	111
17 Office of Community Engagement & St	645,919	0.08%	84	0	84	1	85
18 Laguna Seca Track	15,854,150	2.04%	2,052	0	2,052	23	2,075
19 Auxiliary Services	160,979	0.02%	21	0	21	0	21
20 Economic Development Administration	7,856,163	1.01%	1,017	0	1,017	12	1,028
21 Assessor	6,017,915	0.78%	779	0	779	9	788
22 Clerk/Recorder	2,293,499	0.30%	297	0	297	3	300
23 Grand Jury	160,800	0.02%	21	0	21	0	21
24 Enterprise Risk	704,627	0.09%	91	0	91	1	92
26 Clerk of the Board	709,365	0.09%	92	0	92	1	93
27 Elections	4,294,428	0.55%	556	0	556	6	562
28 Emergency Communications	11,494,735	1.48%	1,488	0	1,488	17	1,505
29 District Attorney	26,472,421	3.41%	3,426	0	3,426	39	3,465
30 Child Support Services	10,863,258	1.40%	1,406	0	1,406	16	1,422
31 Public Defender	12,754,624	1.64%	1,651	0	1,651	19	1,670
32 Coroner	2,230,391	0.29%	289	0	289	3	292
33 Sheriff's Correctional Division	53,352,043	6.88%	6,905	0	6,905	79	6,984
34 Sheriff	43,993,148	5.67%	5,694	0	5,694	65	5,759
35 Juvenile Hall	20,698,603	2.67%	2,679	0	2,679	31	2,710
36 Probation	26,468,305	3.41%	3,426	0	3,426	39	3,465
37 Agricultural Commissioner	9,583,396	1.24%	1,240	0	1,240	14	1,255
38 Produce Inspection	1,095,157	0.14%	142	0	142	2	143
39 Building Services	7,022,668	0.91%	909	0	909	10	919
40 Planning	5,023,206	0.65%	650	0	650	7	658
41 Architectural Services	955,326	0.12%	124	0	124	1	125
42 Resource Management Agency	5,420,920	0.70%	702	0	702	8	710
43 Environmental Services	1,294,522	0.17%	168	0	168	2	169
44 Primary Health Care	53,474,822	6.89%	6,921	0	6,921	79	7,000
45 Emergency Medical Services	4,690,261	0.60%	607	0	607	7	614
46 Environmental Health	12,209,429	1.57%	1,580	0	1,580	18	1,598

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**Audit Costs Allocations**

**Dept:3 Annual County Audit**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Public Guardian/Administrator	1,551,753	0.20%	\$201	\$0	\$201	\$2	\$203
48 Children's Medical Services	5,003,793	0.64%	648	0	648	7	655
49 Public Health	21,022,407	2.71%	2,721	0	2,721	31	2,752
50 Health Administration	7,666,251	0.99%	992	0	992	11	1,004
51 Animal Services	2,151,667	0.28%	278	0	278	3	282
52 Military & Veterans' Services	1,709,823	0.22%	221	0	221	3	224
53 Social Services	116,587,339	15.03%	15,090	0	15,090	172	15,262
54 Area Agency on Aging	2,737,425	0.35%	354	0	354	4	358
55 Agricultural Cooperative Extension	410,334	0.05%	53	0	53	1	54
56 Recreation Services	4,283,611	0.55%	554	0	554	6	561
57 Roads & Bridges - Construction Project	4,624,048	0.60%	598	0	598	7	605
58 Roads & Bridges - Maintenance	12,482,700	1.61%	1,616	0	1,616	18	1,634
59 County Library	9,252,601	1.19%	1,198	0	1,198	14	1,211
60 IHSS PA-Administration	1,023,815	0.13%	133	0	133	2	134
61 Fish & Game Propagation	41,803	0.01%	5	0	5	0	5
62 Office for Employment Training	2,033,740	0.26%	263	0	263	3	266
63 Community Action Partnership	592,817	0.08%	77	0	77	1	78
64 Workforce Development Board	3,268,946	0.42%	423	0	423	5	428
65 Behavioral Health	113,696,900	14.66%	14,716	0	14,716	168	14,884
66 Homeland Security Grant	636,739	0.08%	82	0	82	1	83
67 NGEN Operations & Maintenance	1,082,124	0.14%	140	0	140	2	142
69 Capital Projects	814,497	0.10%	105	0	105	1	107
70 Facilities Master Plan Projects	653,723	0.08%	85	0	85	1	86
73 Parks Lake & Resort Operations	5,450,700	0.70%	705	0	705	8	714
74 General Liability Insurance (ISF)	5,859,927	0.76%	758	0	758	9	767
75 Workmens' Compensation (ISF)	5,588,141	0.72%	723	0	723	8	732
76 Benefits Programs Fund (ISF)	6,165,242	0.79%	798	0	798	9	807
82 All Others	6,388,133	0.82%	827	0	827	9	836
<b>Subtotal</b>	<b>775,782,991</b>	<b>100.00%</b>	<b>100,410</b>	<b>0</b>	<b>100,410</b>	<b>1,147</b>	<b>101,557</b>
Direct Bills					0		0
<b>Total</b>					<b>\$100,410</b>		<b>\$101,557</b>

Basis Units: Adjusted Budgeted Expenditures  
 Source: -

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**Direct Identified Allocations**

**Dept:3 Annual County Audit**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
68 Water Resources Agency	5,100	8.93%	\$5,100	\$(5,100)	\$0	\$0	\$(0)
72 Natividad Medical Center	52,000	91.07%	52,000	(52,000)	(0)	0	(0)
<b>Subtotal</b>	57,100	100.00%	57,100	(57,100)	(0)	0	(0)
Direct Bills					57,100		57,100
<b>Total</b>					<b>\$57,100</b>		<b>\$57,100</b>

Basis Units: Direct Audit Costs  
 Source: -

**Monterey County, California**  
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**Allocation Summary**

**Dept:3 Annual County Audit**

<b>Department</b>	<b>Audit Costs</b>	<b>Direct Identified</b>	<b>Total</b>
0 Direct Billed	\$0	\$57,100	\$57,100
3 Annual County Audit	34	0	34
4 County Administrative Office	788	0	788
5 Contracts & Purchasing	137	0	137
6 Fleet Administration	818	0	818
7 Human Resources	642	0	642
8 Civil Rights Office	127	0	127
9 Information Technology	3,125	0	3,125
10 Facilities & Facilities Maintenance Proj	1,753	0	1,753
11 Auditor-Controller	929	0	929
12 Treasurer-Tax Collector	1,174	0	1,174
13 County Counsel	829	0	829
14 Risk Management	263	0	263
15 Board of Supervisors	424	0	424
16 Office of Emergency Services	111	0	111
17 Office of Community Engagement & St	85	0	85
18 Laguna Seca Track	2,075	0	2,075
19 Auxiliary Services	21	0	21
20 Economic Development Administration	1,028	0	1,028
21 Assessor	788	0	788
22 Clerk/Recorder	300	0	300
23 Grand Jury	21	0	21
24 Enterprise Risk	92	0	92
26 Clerk of the Board	93	0	93
27 Elections	562	0	562
28 Emergency Communications	1,505	0	1,505
29 District Attorney	3,465	0	3,465
30 Child Support Services	1,422	0	1,422
31 Public Defender	1,670	0	1,670
32 Coroner	292	0	292
33 Sheriff's Correctional Division	6,984	0	6,984
34 Sheriff	5,759	0	5,759
35 Juvenile Hall	2,710	0	2,710
36 Probation	3,465	0	3,465
37 Agricultural Commissioner	1,255	0	1,255
38 Produce Inspection	143	0	143
39 Building Services	919	0	919
40 Planning	658	0	658
41 Architectural Services	125	0	125
42 Resource Management Agency	710	0	710
43 Environmental Services	169	0	169

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**Allocation Summary**

**Dept:3 Annual County Audit**

<b>Department</b>	<b>Audit Costs</b>	<b>Direct Identified</b>	<b>Total</b>
44 Primary Health Care	\$7,000	\$0	\$7,000
45 Emergency Medical Services	614	0	614
46 Environmental Health	1,598	0	1,598
47 Public Guardian/Administrator	203	0	203
48 Children's Medical Services	655	0	655
49 Public Health	2,752	0	2,752
50 Health Administration	1,004	0	1,004
51 Animal Services	282	0	282
52 Military & Veterans' Services	224	0	224
53 Social Services	15,262	0	15,262
54 Area Agency on Aging	358	0	358
55 Agricultural Cooperative Extension	54	0	54
56 Recreation Services	561	0	561
57 Roads & Bridges - Construction Projec	605	0	605
58 Roads & Bridges - Maintenance	1,634	0	1,634
59 County Library	1,211	0	1,211
60 IHSS PA-Administration	134	0	134
61 Fish & Game Propagation	5	0	5
62 Office for Employment Training	266	0	266
63 Community Action Partnership	78	0	78
64 Workforce Development Board	428	0	428
65 Behavioral Health	14,884	0	14,884
66 Homeland Security Grant	83	0	83
67 NGEN Operations & Maintenance	142	0	142
68 Water Resources Agency	0	(0)	(0)
69 Capital Projects	107	0	107
70 Facilities Master Plan Projects	86	0	86
72 Natividad Medical Center	0	(0)	(0)
73 Parks Lake & Resort Operations	714	0	714
74 General Liability Insurance (ISF)	767	0	767
75 Workmens' Compensation (ISF)	732	0	732
76 Benefits Programs Fund (ISF)	807	0	807
82 All Others	836	0	836
<b>Total</b>	<b>\$101,557</b>	<b>\$57,100</b>	<b>\$158,657</b>

**Monterey County, California**  
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COUNTY ADMINISTRATIVE OFFICE  
Explanatory Narrative

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

**Administration Support**

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

**Records Retention**

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

**Budgeting, Finance & Analysis**

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

**General Government / Legislative**

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

**Cannabis Activities**

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

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**A. Department Costs**

Dept:4 County Administrative Office

Description		Amount	General Admin	Records Retention	Budgeting, Finance & Analysis	Gen Govt/ Legislative /SB90	Cannabis Activities
<b>Personnel Costs</b>							
Salaries	S1	2,759,387	1,127,212	253,608	812,426	367,978	198,162
<i>Salary % Split</i>			<i>40.85%</i>	<i>9.19%</i>	<i>29.44%</i>	<i>13.34%</i>	<i>7.18%</i>
Benefits	P	1,174,331	487,128	117,969	383,885	121,150	64,199
<b>Subtotal - Personnel Costs</b>		<b>3,933,718</b>	<b>1,614,341</b>	<b>371,577</b>	<b>1,196,311</b>	<b>489,128</b>	<b>262,361</b>
<b>Services &amp; Supplies Cost</b>							
Services & Supplies	P	884,549	344,831	270,139	2,502	239,997	27,081
Gen Liab Ins (non recoverable)	D	9,097	0	0	0	0	0
Revenue	P	(2,515)	(15)	(2,500)	0	0	0
Taxes & Assessments	D	20	0	0	0	0	0
Contributions	D	12,260,143	0	0	0	0	0
Cost Plan Charges	D	(9,389,037)	0	0	0	0	0
Interfund Reimbursement	D	(177,203)	0	0	0	0	0
Intrafund Reimbursement	D	(883,794)	0	0	0	0	0
Equipment	D	448,838	0	0	0	0	0
Operating Transfer Out	D	24,766,116	0	0	0	0	0
<b>Subtotal - Services &amp; Supplies</b>		<b>27,916,214</b>	<b>344,816</b>	<b>267,639</b>	<b>2,502</b>	<b>239,997</b>	<b>27,081</b>
<b>Department Cost Total</b>		<b>31,849,932</b>	<b>1,959,157</b>	<b>639,216</b>	<b>1,198,813</b>	<b>729,125</b>	<b>289,441</b>
<b>Adjustments to Cost</b>							
Gen Liab Ins (non recoverable)	D	(9,097)	0	0	0	0	0
Taxes & Assessments	D	(20)	0	0	0	0	0
Contributions	D	(12,260,143)	0	0	0	0	0
Cost Plan Charges	D	9,389,037	0	0	0	0	0
Interfund Reimbursement	D	177,203	0	0	0	0	0
Intrafund Reimbursement	D	883,794	0	0	0	0	0
Equipment	D	(448,838)	0	0	0	0	0
Operating Transfer Out	D	(24,766,116)	0	0	0	0	0
<b>Subtotal - Adjustments</b>		<b>(27,034,180)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>4,815,752</b>	<b>1,959,157</b>	<b>639,216</b>	<b>1,198,813</b>	<b>729,125</b>	<b>289,441</b>
General Admin Distribution			(1,959,157)	304,415	975,184	441,697	237,861
<b>Grand Total</b>		<b>\$4,815,752</b>		<b>\$943,631</b>	<b>\$2,173,996</b>	<b>\$1,170,823</b>	<b>\$527,302</b>
					not allocated	not allocated	



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**B. Incoming Costs - (Default Spread Salary%)**

Dept:4 County Administrative Office

Department	First Incoming	Second Incoming	Records Retention	Budgeting, Finance & Analysis	Gen Govt/ Legislative /SB90	Cannabis Activities
1 Single-Use Building	\$229,804	\$0	\$35,707	\$114,387	\$51,810	\$27,900
1 Multi-Use Building	210,135	0	32,651	104,596	47,376	25,512
Subtotal - Building Depreciation	439,939	0	68,358	218,983	99,185	53,413
2 Depreciation Expense	9,103	0	1,414	4,531	2,052	1,105
Subtotal - Equipment Depreciation	9,103	0	1,414	4,531	2,052	1,105
3 Audit Costs	779	9	122	392	178	96
Subtotal - Annual County Audit	779	9	122	392	178	96
4 Records Retention	0	974	151	485	220	118
4 Budgeting, Finance & Analysis	0	13,527	2,102	6,733	3,050	1,642
Subtotal - County Administrative Office	0	14,501	2,253	7,218	3,269	1,761
5 Contracts & Purchasing	0	(96,547)	(15,001)	(48,057)	(21,767)	(11,722)
Subtotal - Contracts & Purchasing	0	(96,547)	(15,001)	(48,057)	(21,767)	(11,722)
6 Vehicle Maintenance & Repairs	0	1,641	255	817	370	199
6 Fuel Service	0	(106)	(16)	(53)	(24)	(13)
Subtotal - Fleet Administration	0	1,536	239	765	346	186
7 Human Resources	0	24,347	3,783	12,119	5,489	2,956
Subtotal - Human Resources	0	24,347	3,783	12,119	5,489	2,956
8 Civil Rights Office	0	4,793	745	2,386	1,081	582
Subtotal - Civil Rights Office	0	4,793	745	2,386	1,081	582
9 Information Technology Services	0	182,476	28,353	90,829	41,140	22,154
Subtotal - Information Technology	0	182,476	28,353	90,829	41,140	22,154
10 Fac Maintenance	0	375,316	58,317	186,816	84,616	45,567
10 Courier Charges	0	2,574	400	1,281	580	313
10 Mail Charges	0	6	1	3	1	1
Subtotal - Facilities & Facilities Mainten	0	377,896	58,718	188,100	85,198	45,880
11 Disbursements	0	5,739	892	2,857	1,294	697

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**B. Incoming Costs - (Default Spread Salary%)**

Dept:4 County Administrative Office

Department	First Incoming	Second Incoming	Records Retention	Budgeting, Finance & Analysis	Gen Govt/ Legislative /SB90	Cannabis Activities
11 Budget/Cost Plan/Gen Acctg	\$0	\$11,722	\$1,821	\$5,835	\$2,643	\$1,423
11 Payroll Division	0	10,812	1,680	5,382	2,438	1,313
11 System Division	0	4,552	707	2,266	1,026	553
Subtotal - Auditor-Controller	0	32,825	5,100	16,339	7,400	3,985
12 Treasury Activities	0	7,425	1,154	3,696	1,674	901
Subtotal - Treasurer-Tax Collector	0	7,425	1,154	3,696	1,674	901
13 Legal Services	0	251,861	39,134	125,366	56,783	30,578
Subtotal - County Counsel	0	251,861	39,134	125,366	56,783	30,578
<b>Total Incoming</b>	<b>449,821</b>	<b>801,123</b>	<b>194,373</b>	<b>622,666</b>	<b>282,029</b>	<b>151,877</b>
<b>C. Total Allocated</b>		<b>\$6,066,697</b>	<b>\$1,138,004</b>	<b>\$2,796,662</b>	<b>\$1,452,852</b>	<b>\$679,179</b>
			18.76%	46.10%	23.95%	11.20%

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**Records Retention Allocations**

**Dept:4 County Administrative Office**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Administrative Office	3,925.60	0.48%	\$4,900	\$(3,926)	\$974	\$0	\$974
5 Contracts & Purchasing	938.40	0.12%	1,171	(938)	233	145	377
6 Fleet Administration	102.00	0.01%	127	(102)	25	16	41
7 Human Resources	1,060.80	0.13%	1,324	(1,061)	263	163	427
8 Civil Rights Office	700.95	0.09%	875	(701)	174	108	282
9 Information Technology	8,099.80	1.00%	10,110	(8,100)	2,010	1,248	3,258
10 Facilities & Facilities Maintenance Proj	3,342.60	0.41%	4,172	(3,343)	830	515	1,345
11 Auditor-Controller	6,954.05	0.86%	8,680	(6,954)	1,726	1,071	2,797
13 County Counsel	17,007.70	2.09%	21,229	(17,008)	4,221	2,620	6,841
14 Risk Management	7,637.55	0.94%	9,533	(7,638)	1,896	1,177	3,072
15 Board of Supervisors	12,290.40	1.51%	15,341	(12,290)	3,050	1,893	4,944
20 Economic Development Administration	3,771.00	0.46%	4,707	(3,771)	936	581	1,517
21 Assessor	10,711.20	1.32%	13,370	(10,711)	2,658	1,650	4,308
22 Clerk/Recorder	27,338.13	3.37%	34,123	(27,338)	6,785	4,211	10,996
27 Elections	5,961.30	0.73%	7,441	(5,961)	1,480	918	2,398
28 Emergency Communications	1,440.00	0.18%	1,797	(1,440)	357	222	579
29 District Attorney	156,324.30	19.25%	195,123	(156,324)	38,798	24,081	62,879
30 Child Support Services	9,660.00	1.19%	12,058	(9,660)	2,398	1,488	3,886
31 Public Defender	25,208.60	3.10%	31,465	(25,209)	6,257	3,883	10,140
32 Coroner	1,200.00	0.15%	1,498	(1,200)	298	185	483
33 Sheriff's Correctional Division	1,200.00	0.15%	1,498	(1,200)	298	185	483
34 Sheriff	22,554.40	2.78%	28,152	(22,554)	5,598	3,474	9,072
35 Juvenile Hall	4,213.20	0.52%	5,259	(4,213)	1,046	649	1,695
36 Probation	30,625.05	3.77%	38,226	(30,625)	7,601	4,718	12,318
40 Planning	150,059.79	18.48%	187,303	(150,060)	37,243	23,116	60,359
44 Primary Health Care	103,223.85	12.71%	128,843	(103,224)	25,619	15,901	41,520
45 Emergency Medical Services	603.60	0.07%	753	(604)	150	93	243
46 Environmental Health	3,699.75	0.46%	4,618	(3,700)	918	570	1,488
47 Public Guardian/Administrator	600.00	0.07%	749	(600)	149	92	241
48 Children's Medical Services	1,329.15	0.16%	1,659	(1,329)	330	205	535
49 Public Health	1,241.00	0.15%	1,549	(1,241)	308	191	499
50 Health Administration	6,164.20	0.76%	7,694	(6,164)	1,530	950	2,479
51 Animal Services	70.40	0.01%	88	(70)	17	11	28
52 Military & Veterans' Services	900.00	0.11%	1,123	(900)	223	139	362
53 Social Services	3,600.00	0.44%	4,493	(3,600)	893	555	1,448
56 Recreation Services	1,033.80	0.13%	1,290	(1,034)	257	159	416
57 Roads & Bridges - Construction Projec	27,923.50	3.44%	34,854	(27,924)	6,930	4,301	11,232
59 County Library	1,124.65	0.14%	1,404	(1,125)	279	173	452
65 Behavioral Health	13,013.40	1.60%	16,243	(13,013)	3,230	2,005	5,234
68 Water Resources Agency	622.20	0.08%	777	(622)	154	96	250
72 Natividad Medical Center	134,518.75	16.57%	167,905	(134,519)	33,386	20,722	54,108

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**Records Retention Allocations**

**Dept:4 County Administrative Office**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	811,995.07	100.00%	1,013,525	(811,995)	201,530	124,479	326,009
Direct Bills					811,995		811,995
<b>Total</b>					<b>\$1,013,525</b>		<b>\$1,138,004</b>

Basis Units: Directly identified based on actual usage

Source: -

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Budgeting, Finance & Analysis Allocations

Dept:4 County Administrative Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
3 Annual County Audit	265,350	0.02%	\$596	\$0	\$596	\$0	\$596
4 County Administrative Office	6,021,725	0.56%	13,527	0	13,527	0	13,527
5 Contracts & Purchasing	1,047,592	0.10%	2,353	0	2,353	394	2,747
6 Fleet Administration	6,247,499	0.59%	14,034	0	14,034	2,348	16,382
7 Human Resources	4,900,402	0.46%	11,008	0	11,008	1,841	12,849
8 Civil Rights Office	972,158	0.09%	2,184	0	2,184	365	2,549
9 Information Technology	23,873,009	2.24%	53,627	0	53,627	8,971	62,598
10 Facilities & Facilities Maintenance Proj	13,392,334	1.25%	30,084	0	30,084	5,032	35,116
11 Auditor-Controller	7,097,420	0.66%	15,943	0	15,943	2,667	18,610
12 Treasurer-Tax Collector	8,965,430	0.84%	20,139	0	20,139	3,369	23,508
13 County Counsel	6,332,323	0.59%	14,225	0	14,225	2,380	16,604
14 Risk Management	2,010,558	0.19%	4,516	0	4,516	756	5,272
15 Board of Supervisors	3,236,744	0.30%	7,271	0	7,271	1,216	8,487
16 Office of Emergency Services	844,368	0.08%	1,897	0	1,897	317	2,214
17 Office of Community Engagement & St	645,919	0.06%	1,451	0	1,451	243	1,694
18 Laguna Seca Track	15,854,150	1.49%	35,614	0	35,614	5,958	41,571
19 Auxiliary Services	160,979	0.02%	362	0	362	60	422
20 Economic Development Administration	7,856,163	0.74%	17,648	0	17,648	2,952	20,600
21 Assessor	6,017,915	0.56%	13,518	0	13,518	2,261	15,780
22 Clerk/Recorder	2,293,499	0.21%	5,152	0	5,152	862	6,014
23 Grand Jury	160,800	0.02%	361	0	361	60	422
24 Enterprise Risk	704,627	0.07%	1,583	0	1,583	265	1,848
26 Clerk of the Board	709,365	0.07%	1,593	0	1,593	267	1,860
27 Elections	4,294,428	0.40%	9,647	0	9,647	1,614	11,260
28 Emergency Communications	11,494,735	1.08%	25,821	0	25,821	4,319	30,141
29 District Attorney	26,472,421	2.48%	59,466	0	59,466	9,948	69,414
30 Child Support Services	10,863,258	1.02%	24,403	0	24,403	4,082	28,485
31 Public Defender	12,754,624	1.19%	28,651	0	28,651	4,793	33,444
32 Coroner	2,230,391	0.21%	5,010	0	5,010	838	5,848
33 Sheriff's Correctional Division	53,352,043	5.00%	119,847	0	119,847	20,048	139,895
34 Sheriff	43,993,148	4.12%	98,824	0	98,824	16,531	115,355
35 Juvenile Hall	20,698,603	1.94%	46,496	0	46,496	7,778	54,274
36 Probation	26,468,305	2.48%	59,457	0	59,457	9,946	69,403
37 Agricultural Commissioner	9,583,396	0.90%	21,528	0	21,528	3,601	25,129
38 Produce Inspection	1,095,157	0.10%	2,460	0	2,460	412	2,872
39 Building Services	7,022,668	0.66%	15,775	0	15,775	2,639	18,414
40 Planning	5,023,206	0.47%	11,284	0	11,284	1,888	13,171
41 Architectural Services	955,326	0.09%	2,146	0	2,146	359	2,505
42 Resource Management Agency	5,420,920	0.51%	12,177	0	12,177	2,037	14,214
43 Environmental Services	1,294,522	0.12%	2,908	0	2,908	486	3,394
44 Primary Health Care	53,474,822	5.01%	120,123	0	120,123	20,094	140,217
45 Emergency Medical Services	4,690,261	0.44%	10,536	0	10,536	1,762	12,298
46 Environmental Health	12,209,429	1.14%	27,427	0	27,427	4,588	32,015

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**Budgeting, Finance & Analysis Allocations**

Dept:4 County Administrative Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Public Guardian/Administrator	1,551,753	0.15%	\$3,486	\$0	\$3,486	\$583	\$4,069
48 Children's Medical Services	5,003,793	0.47%	11,240	0	11,240	1,880	13,121
49 Public Health	21,022,407	1.97%	47,223	0	47,223	7,900	55,123
50 Health Administration	7,666,251	0.72%	17,221	0	17,221	2,881	20,102
51 Animal Services	2,151,667	0.20%	4,833	0	4,833	809	5,642
52 Military & Veterans' Services	1,709,823	0.16%	3,841	0	3,841	643	4,483
53 Social Services	116,587,339	10.92%	261,895	0	261,895	43,811	305,705
54 Area Agency on Aging	2,737,425	0.26%	6,149	0	6,149	1,029	7,178
55 Agricultural Cooperative Extension	410,334	0.04%	922	0	922	154	1,076
56 Recreation Services	4,283,611	0.40%	9,622	0	9,622	1,610	11,232
57 Roads & Bridges - Construction Project	4,624,048	0.43%	10,387	0	10,387	1,738	12,125
58 Roads & Bridges - Maintenance	12,482,700	1.17%	28,040	0	28,040	4,691	32,731
59 County Library	9,252,601	0.87%	20,784	0	20,784	3,477	24,261
60 IHSS PA-Administration	1,023,815	0.10%	2,300	0	2,300	385	2,685
61 Fish & Game Propagation	41,803	0.00%	94	0	94	16	110
62 Office for Employment Training	2,033,740	0.19%	4,568	0	4,568	764	5,333
63 Community Action Partnership	592,817	0.06%	1,332	0	1,332	223	1,554
64 Workforce Development Board	3,268,946	0.31%	7,343	0	7,343	1,228	8,572
65 Behavioral Health	113,696,900	10.65%	255,402	0	255,402	42,724	298,126
66 Homeland Security Grant	636,739	0.06%	1,430	0	1,430	239	1,670
67 NGEN Operations & Maintenance	1,082,124	0.10%	2,431	0	2,431	407	2,837
68 Water Resources Agency	24,885,576	2.33%	55,901	0	55,901	9,351	65,253
69 Capital Projects	814,497	0.08%	1,830	0	1,830	306	2,136
70 Facilities Master Plan Projects	653,723	0.06%	1,468	0	1,468	246	1,714
72 Natividad Medical Center	266,799,683	24.99%	599,323	0	599,323	100,256	699,580
73 Parks Lake & Resort Operations	5,450,700	0.51%	12,244	0	12,244	2,048	14,292
74 General Liability Insurance (ISF)	5,859,927	0.55%	13,163	0	13,163	2,202	15,365
75 Workmens' Compensation (ISF)	5,588,141	0.52%	12,553	0	12,553	2,100	14,653
76 Benefits Programs Fund (ISF)	6,165,242	0.58%	13,849	0	13,849	2,317	16,166
82 All Others	6,388,133	0.60%	14,350	0	14,350	2,400	16,750
<b>Subtotal</b>	<b>1,067,468,250</b>	<b>100.00%</b>	<b>2,397,898</b>	<b>0</b>	<b>2,397,898</b>	<b>398,765</b>	<b>2,796,662</b>
Direct Bills					0		0
<b>Total</b>					<b>\$2,397,898</b>		<b>\$2,796,662</b>
Basis Units: Adjusted Budgeted Expenditures							
Source: -							

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**Allocation Summary**

Dept:4 County Administrative Office

<b>Department</b>	<b>Records Retention</b>	<b>Budgeting, Finance &amp; Analysis</b>	<b>Gen Govt/ Legislative /SB90</b>	<b>Cannabis Activities</b>	<b>Total</b>
0 Direct Billed	\$811,995	\$0	\$0	\$0	\$811,995
3 Annual County Audit	0	596	0	0	596
4 County Administrative Office	974	13,527	0	0	14,501
5 Contracts & Purchasing	377	2,747	0	0	3,124
6 Fleet Administration	41	16,382	0	0	16,423
7 Human Resources	427	12,849	0	0	13,276
8 Civil Rights Office	282	2,549	0	0	2,831
9 Information Technology	3,258	62,598	0	0	65,856
10 Facilities & Facilities Maintenance Proj	1,345	35,116	0	0	36,461
11 Auditor-Controller	2,797	18,610	0	0	21,407
12 Treasurer-Tax Collector	0	23,508	0	0	23,508
13 County Counsel	6,841	16,604	0	0	23,445
14 Risk Management	3,072	5,272	0	0	8,344
15 Board of Supervisors	4,944	8,487	0	0	13,431
16 Office of Emergency Services	0	2,214	0	0	2,214
17 Office of Community Engagement & St	0	1,694	0	0	1,694
18 Laguna Seca Track	0	41,571	0	0	41,571
19 Auxiliary Services	0	422	0	0	422
20 Economic Development Administration	1,517	20,600	0	0	22,117
21 Assessor	4,308	15,780	0	0	20,088
22 Clerk/Recorder	10,996	6,014	0	0	17,010
23 Grand Jury	0	422	0	0	422
24 Enterprise Risk	0	1,848	0	0	1,848
26 Clerk of the Board	0	1,860	0	0	1,860
27 Elections	2,398	11,260	0	0	13,658
28 Emergency Communications	579	30,141	0	0	30,720
29 District Attorney	62,879	69,414	0	0	132,293
30 Child Support Services	3,886	28,485	0	0	32,370
31 Public Defender	10,140	33,444	0	0	43,584
32 Coroner	483	5,848	0	0	6,331
33 Sheriff's Correctional Division	483	139,895	0	0	140,378
34 Sheriff	9,072	115,355	0	0	124,427
35 Juvenile Hall	1,695	54,274	0	0	55,969
36 Probation	12,318	69,403	0	0	81,721
37 Agricultural Commissioner	0	25,129	0	0	25,129
38 Produce Inspection	0	2,872	0	0	2,872
39 Building Services	0	18,414	0	0	18,414
40 Planning	60,359	13,171	0	0	73,531
41 Architectural Services	0	2,505	0	0	2,505
42 Resource Management Agency	0	14,214	0	0	14,214
43 Environmental Services	0	3,394	0	0	3,394

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**Allocation Summary**

Dept:4 County Administrative Office

<b>Department</b>	<b>Records Retention</b>	<b>Budgeting, Finance &amp; Analysis</b>	<b>Gen Govt/ Legislative /SB90</b>	<b>Cannabis Activities</b>	<b>Total</b>
44 Primary Health Care	\$41,520	\$140,217	\$0	\$0	\$181,737
45 Emergency Medical Services	243	12,298	0	0	12,541
46 Environmental Health	1,488	32,015	0	0	33,503
47 Public Guardian/Administrator	241	4,069	0	0	4,310
48 Children's Medical Services	535	13,121	0	0	13,655
49 Public Health	499	55,123	0	0	55,622
50 Health Administration	2,479	20,102	0	0	22,581
51 Animal Services	28	5,642	0	0	5,670
52 Military & Veterans' Services	362	4,483	0	0	4,845
53 Social Services	1,448	305,705	0	0	307,154
54 Area Agency on Aging	0	7,178	0	0	7,178
55 Agricultural Cooperative Extension	0	1,076	0	0	1,076
56 Recreation Services	416	11,232	0	0	11,648
57 Roads & Bridges - Construction Projec	11,232	12,125	0	0	23,357
58 Roads & Bridges - Maintenance	0	32,731	0	0	32,731
59 County Library	452	24,261	0	0	24,714
60 IHSS PA-Administration	0	2,685	0	0	2,685
61 Fish & Game Propagation	0	110	0	0	110
62 Office for Employment Training	0	5,333	0	0	5,333
63 Community Action Partnership	0	1,554	0	0	1,554
64 Workforce Development Board	0	8,572	0	0	8,572
65 Behavioral Health	5,234	298,126	0	0	303,361
66 Homeland Security Grant	0	1,670	0	0	1,670
67 NGEN Operations & Maintenance	0	2,837	0	0	2,837
68 Water Resources Agency	250	65,253	0	0	65,503
69 Capital Projects	0	2,136	0	0	2,136
70 Facilities Master Plan Projects	0	1,714	0	0	1,714
72 Natividad Medical Center	54,108	699,580	0	0	753,688
73 Parks Lake & Resort Operations	0	14,292	0	0	14,292
74 General Liability Insurance (ISF)	0	15,365	0	0	15,365
75 Workmens' Compensation (ISF)	0	14,653	0	0	14,653
76 Benefits Programs Fund (ISF)	0	16,166	0	0	16,166
82 All Others	0	16,750	0	0	16,750
<b>Total</b>	<b>\$1,138,004</b>	<b>\$2,796,662</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,934,666</b>



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**CONTRACTS & PURCHASING**  
Explanatory Narrative

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

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

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

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**A. Department Costs**

**Dept:5 Contracts & Purchasing**

Description		Amount	General Admin	Contracts & Purchasing
<hr/>				
Personnel Costs				
Salaries	S1	675,455	0	675,455
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	316,953	0	316,953
Subtotal - Personnel Costs		<hr/> 992,409	0	992,409
Services & Supplies Cost				
Services & Supplies	S	84,817	0	84,817
Gen Liab Ins (non recoverable)	D	2,496	0	0
Revenue	S	(8,789)	0	(8,789)
Taxes & Assessments	D	10	0	0
Cost Plan Charges	D	(983,850)	0	0
Intrafund Reimbursement	D	(108,235)	0	0
Subtotal - Services & Supplies		<hr/> (1,013,551)	0	76,028
<b>Department Cost Total</b>		(21,143)	0	1,068,436
Adjustments to Cost				
Gen Liab Ins (non recoverable)	D	(2,496)	0	0
Taxes & Assessments	D	(10)	0	0
Cost Plan Charges	D	983,850	0	0
Intrafund Reimbursement	D	108,235	0	0
Subtotal - Adjustments		<hr/> 1,089,579	0	0
<b>Total Costs After Adjustments</b>		1,068,436	0	1,068,436
General Admin Distribution			0	0
<b>Grand Total</b>		<hr/> <hr/> \$1,068,436		<hr/> <hr/> \$1,068,436

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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:5 Contracts & Purchasing**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Contracts &amp; Purchasing</b>
1 Single-Use Building	\$16,183	\$0	\$16,183
1 Multi-Use Building	260,549	0	260,549
Subtotal - Building Depreciation	276,732	0	276,732
3 Audit Costs	136	2	137
Subtotal - Annual County Audit	136	2	137
4 Records Retention	233	145	377
4 Budgeting, Finance & Analysis	2,353	394	2,747
Subtotal - County Administrative Office	2,586	538	3,124
5 Contracts & Purchasing	0	995	995
Subtotal - Contracts & Purchasing	0	995	995
6 Vehicle Maintenance & Repairs	0	542	542
6 Fuel Service	0	(0)	(0)
Subtotal - Fleet Administration	0	542	542
7 Human Resources	0	6,817	6,817
Subtotal - Human Resources	0	6,817	6,817
8 Civil Rights Office	0	1,342	1,342
Subtotal - Civil Rights Office	0	1,342	1,342
9 Information Technology Services	0	32,769	32,769
Subtotal - Information Technology	0	32,769	32,769
10 Fac Maintenance	0	395,928	395,928
10 Courier Charges	0	1,030	1,030
10 Mail Charges	0	1	1
Subtotal - Facilities & Facilities Mainten	0	396,959	396,959
11 Disbursements	0	620	620
11 Budget/Cost Plan/Gen Acctg	0	2,039	2,039
11 Payroll Division	0	3,027	3,027

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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:5 Contracts & Purchasing**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Contracts &amp; Purchasing</b>
11 System Division	\$0	\$1,274	\$1,274
Subtotal - Auditor-Controller	0	6,962	6,962
12 Treasury Activities	0	803	803
Subtotal - Treasurer-Tax Collector	0	803	803
13 Legal Services	0	50,412	50,412
Subtotal - County Counsel	0	50,412	50,412
<b>Total Incoming</b>	<b>279,454</b>	<b>498,140</b>	<b>777,594</b>
<b>C. Total Allocated</b>		<b>\$1,846,030</b>	<b>\$1,846,030</b>
			100.00%

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**Contracts & Purchasing Allocations**

**Dept:5 Contracts & Purchasing**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Administrative Office	47	0.87%	\$11,688	\$(108,235)	\$(96,547)	\$0	\$(96,547)
5 Contracts & Purchasing	4	0.07%	995	0	995	0	995
6 Fleet Administration	97	1.79%	24,123	0	24,123	9,000	33,122
7 Human Resources	36	0.66%	8,953	0	8,953	3,340	12,293
8 Civil Rights Office	10	0.18%	2,487	0	2,487	928	3,415
9 Information Technology	259	4.78%	64,410	0	64,410	24,030	88,440
10 Facilities & Facilities Maintenance Proj	214	3.95%	53,219	0	53,219	19,855	73,074
11 Auditor-Controller	24	0.44%	5,969	0	5,969	2,227	8,195
12 Treasurer-Tax Collector	63	1.16%	15,667	0	15,667	5,845	21,513
13 County Counsel	25	0.46%	6,217	0	6,217	2,320	8,537
14 Risk Management	4	0.07%	995	0	995	371	1,366
15 Board of Supervisors	14	0.26%	3,482	0	3,482	1,299	4,781
16 Office of Emergency Services	9	0.17%	2,238	0	2,238	835	3,073
18 Laguna Seca Track	66	1.22%	16,413	0	16,413	6,124	22,537
19 Auxiliary Services	4	0.07%	995	0	995	371	1,366
20 Economic Development Administration	47	0.87%	11,688	0	11,688	4,361	16,049
21 Assessor	18	0.33%	4,476	0	4,476	1,670	6,146
22 Clerk/Recorder	38	0.70%	9,450	0	9,450	3,526	12,976
23 Grand Jury	5	0.09%	1,243	0	1,243	464	1,707
24 Enterprise Risk	3	0.06%	746	0	746	278	1,024
26 Clerk of the Board	8	0.15%	1,990	0	1,990	742	2,732
27 Elections	49	0.90%	12,186	0	12,186	4,546	16,732
28 Emergency Communications	35	0.65%	8,704	0	8,704	3,247	11,951
29 District Attorney	54	1.00%	13,429	0	13,429	5,010	18,439
30 Child Support Services	55	1.01%	13,678	0	13,678	5,103	18,781
31 Public Defender	47	0.87%	11,688	0	11,688	4,361	16,049
32 Coroner	16	0.30%	3,979	0	3,979	1,484	5,464
33 Sheriff's Correctional Division	106	1.96%	26,361	0	26,361	9,835	36,196
34 Sheriff	180	3.32%	44,764	0	44,764	16,701	61,464
35 Juvenile Hall	97	1.79%	24,123	0	24,123	9,000	33,122
36 Probation	144	2.66%	35,811	0	35,811	13,360	49,172
37 Agricultural Commissioner	62	1.14%	15,419	0	15,419	5,752	21,171
39 Building Services	27	0.50%	6,715	0	6,715	2,505	9,220
40 Planning	25	0.46%	6,217	0	6,217	2,320	8,537
41 Architectural Services	9	0.17%	2,238	0	2,238	835	3,073
42 Resource Management Agency	23	0.42%	5,720	0	5,720	2,134	7,854
43 Environmental Services	9	0.17%	2,238	0	2,238	835	3,073
44 Primary Health Care	373	6.88%	92,761	0	92,761	34,607	127,368
45 Emergency Medical Services	27	0.50%	6,715	0	6,715	2,505	9,220
46 Environmental Health	92	1.70%	22,879	0	22,879	8,536	31,415
47 Public Guardian/Administrator	16	0.30%	3,979	0	3,979	1,484	5,464
48 Children's Medical Services	17	0.31%	4,228	0	4,228	1,577	5,805
49 Public Health	180	3.32%	44,764	0	44,764	16,701	61,464

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**Contracts & Purchasing Allocations**

**Dept:5 Contracts & Purchasing**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
50 Health Administration	79	1.46%	\$19,646	\$0	\$19,646	\$7,330	\$26,976
51 Animal Services	46	0.85%	11,440	0	11,440	4,268	15,708
52 Military & Veterans' Services	8	0.15%	1,990	0	1,990	742	2,732
53 Social Services	219	4.04%	54,463	0	54,463	20,319	74,782
54 Area Agency on Aging	16	0.30%	3,979	0	3,979	1,484	5,464
55 Agricultural Cooperative Extension	1	0.02%	249	0	249	93	341
56 Recreation Services	105	1.94%	26,112	0	26,112	9,742	35,854
57 Roads & Bridges - Construction Projec	105	1.94%	26,112	0	26,112	9,742	35,854
58 Roads & Bridges - Maintenance	121	2.23%	30,091	0	30,091	11,226	41,318
59 County Library	62	1.14%	15,419	0	15,419	5,752	21,171
60 IHSS PA-Administration	3	0.06%	746	0	746	278	1,024
62 Office for Employment Training	6	0.11%	1,492	0	1,492	557	2,049
63 Community Action Partnership	17	0.31%	4,228	0	4,228	1,577	5,805
64 Workforce Development Board	3	0.06%	746	0	746	278	1,024
65 Behavioral Health	213	3.93%	52,971	0	52,971	19,762	72,733
66 Homeland Security Grant	2	0.04%	497	0	497	186	683
68 Water Resources Agency	247	4.56%	61,426	0	61,426	22,917	84,343
69 Capital Projects	21	0.39%	5,222	0	5,222	1,948	7,171
70 Facilities Master Plan Projects	61	1.13%	15,170	0	15,170	5,660	20,830
71 Emergency Communication - NGEN R:	4	0.07%	995	0	995	371	1,366
72 Natividad Medical Center	1,240	22.88%	308,373	0	308,373	115,048	423,421
73 Parks Lake & Resort Operations	56	1.03%	13,927	0	13,927	5,196	19,122
74 General Liability Insurance (ISF)	6	0.11%	1,492	0	1,492	557	2,049
75 Workmens' Compensation (ISF)	9	0.17%	2,238	0	2,238	835	3,073
76 Benefits Programs Fund (ISF)	9	0.17%	2,238	0	2,238	835	3,073
77 Enterprise Resource Planning (ISF)	2	0.04%	497	0	497	186	683
78 Vehicle Replacement Planning (ISF)	26	0.48%	6,466	0	6,466	2,412	8,878
82 All Others	95	1.75%	23,625	0	23,625	8,814	32,440
<b>Subtotal</b>	<b>5,420</b>	<b>100.00%</b>	<b>1,347,890</b>	<b>(108,235)</b>	<b>1,239,655</b>	<b>498,140</b>	<b>1,737,795</b>
Direct Bills					108,235		108,235
<b>Total</b>					<b>\$1,347,890</b>		<b>\$1,846,030</b>

Basis Units: Number of Purchase Orders  
 Source: -

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**Allocation Summary**

**Dept:5 Contracts & Purchasing**

<b>Department</b>	<b>Contracts &amp; Purchasing</b>	<b>Total</b>
0 Direct Billed	\$108,235	\$108,235
4 County Administrative Office	(96,547)	(96,547)
5 Contracts & Purchasing	995	995
6 Fleet Administration	33,122	33,122
7 Human Resources	12,293	12,293
8 Civil Rights Office	3,415	3,415
9 Information Technology	88,440	88,440
10 Facilities & Facilities Maintenance Proj	73,074	73,074
11 Auditor-Controller	8,195	8,195
12 Treasurer-Tax Collector	21,513	21,513
13 County Counsel	8,537	8,537
14 Risk Management	1,366	1,366
15 Board of Supervisors	4,781	4,781
16 Office of Emergency Services	3,073	3,073
18 Laguna Seca Track	22,537	22,537
19 Auxiliary Services	1,366	1,366
20 Economic Development Administration	16,049	16,049
21 Assessor	6,146	6,146
22 Clerk/Recorder	12,976	12,976
23 Grand Jury	1,707	1,707
24 Enterprise Risk	1,024	1,024
26 Clerk of the Board	2,732	2,732
27 Elections	16,732	16,732
28 Emergency Communications	11,951	11,951
29 District Attorney	18,439	18,439
30 Child Support Services	18,781	18,781
31 Public Defender	16,049	16,049
32 Coroner	5,464	5,464
33 Sheriff's Correctional Division	36,196	36,196
34 Sheriff	61,464	61,464
35 Juvenile Hall	33,122	33,122
36 Probation	49,172	49,172
37 Agricultural Commissioner	21,171	21,171
39 Building Services	9,220	9,220
40 Planning	8,537	8,537
41 Architectural Services	3,073	3,073
42 Resource Management Agency	7,854	7,854
43 Environmental Services	3,073	3,073
44 Primary Health Care	127,368	127,368
45 Emergency Medical Services	9,220	9,220
46 Environmental Health	31,415	31,415

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**Allocation Summary**

**Dept:5 Contracts & Purchasing**

<b>Department</b>	<b>Contracts &amp; Purchasing</b>	<b>Total</b>
47 Public Guardian/Administrator	\$5,464	\$5,464
48 Children's Medical Services	5,805	5,805
49 Public Health	61,464	61,464
50 Health Administration	26,976	26,976
51 Animal Services	15,708	15,708
52 Military & Veterans' Services	2,732	2,732
53 Social Services	74,782	74,782
54 Area Agency on Aging	5,464	5,464
55 Agricultural Cooperative Extension	341	341
56 Recreation Services	35,854	35,854
57 Roads & Bridges - Construction Project	35,854	35,854
58 Roads & Bridges - Maintenance	41,318	41,318
59 County Library	21,171	21,171
60 IHSS PA-Administration	1,024	1,024
62 Office for Employment Training	2,049	2,049
63 Community Action Partnership	5,805	5,805
64 Workforce Development Board	1,024	1,024
65 Behavioral Health	72,733	72,733
66 Homeland Security Grant	683	683
68 Water Resources Agency	84,343	84,343
69 Capital Projects	7,171	7,171
70 Facilities Master Plan Projects	20,830	20,830
71 Emergency Communication - NGEN R:	1,366	1,366
72 Natividad Medical Center	423,421	423,421
73 Parks Lake & Resort Operations	19,122	19,122
74 General Liability Insurance (ISF)	2,049	2,049
75 Workmens' Compensation (ISF)	3,073	3,073
76 Benefits Programs Fund (ISF)	3,073	3,073
77 Enterprise Resource Planning (ISF)	683	683
78 Vehicle Replacement Planning (ISF)	8,878	8,878
82 All Others	32,440	32,440
<b>Total</b>	<b>\$1,846,030</b>	<b>\$1,846,030</b>



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FLEET ADMINISTRATION  
Explanatory Narrative

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

Vehicle Maintenance & Repairs

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

Fuel Service

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

Direct Identified

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

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**A. Department Costs**

**Dept:6 Fleet Administration**

Description		Amount	General Admin	Vehicle Maintenance & Repairs	Fuel Service	Superior Court-Shuttle
<b>Personnel Costs</b>						
Salaries	S1	1,359,175	258,699	960,945	45,296	94,235
<i>Salary % Split</i>			<i>19.03%</i>	<i>70.70%</i>	<i>3.33%</i>	<i>6.93%</i>
Benefits	P	755,816	143,859	534,367	25,189	52,402
<b>Subtotal - Personnel Costs</b>		<b>2,114,991</b>	<b>402,558</b>	<b>1,495,312</b>	<b>70,485</b>	<b>146,637</b>
<b>Services &amp; Supplies Cost</b>						
Services & Supplies	P	3,941,556	215,841	1,978,294	1,668,797	78,623
Ins-Gen Liab (non-recoverable)	D	5,483	0	0	0	0
Cost Plan Charges	D	(2,733,120)	0	0	0	0
Interfund Reimbursement	D	(1,985,208)	0	0	0	0
Intrafund Reimbursement	D	(3,233,740)	0	0	0	0
Misc Revenue	P	(50,000)	0	0	0	(50,000)
Misc Revenue	S	(4,402)	(838)	(3,112)	(147)	(305)
Equipment	D	78,917	0	0	0	0
Vehicles	D	145,824	0	0	0	0
Oper Trans Out	D	1,000,000	0	0	0	0
<b>Subtotal - Services &amp; Supplies</b>		<b>(2,834,690)</b>	<b>215,004</b>	<b>1,975,182</b>	<b>1,668,651</b>	<b>28,318</b>
<b>Department Cost Total</b>		<b>(719,699)</b>	<b>617,561</b>	<b>3,470,493</b>	<b>1,739,136</b>	<b>174,955</b>
<b>Adjustments to Cost</b>						
Ins-Gen Liab (non-recoverable)	D	(5,483)	0	0	0	0
Cost Plan Charges	D	2,733,120	0	0	0	0
Interfund Reimbursement	D	1,985,208	0	0	0	0
Intrafund Reimbursement	D	3,233,740	0	0	0	0
Equipment	D	(78,917)	0	0	0	0
Vehicles	D	(145,824)	0	0	0	0
Oper Trans Out	D	(1,000,000)	0	0	0	0
<b>Subtotal - Adjustments</b>		<b>6,721,844</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>6,002,145</b>	<b>617,561</b>	<b>3,470,493</b>	<b>1,739,136</b>	<b>174,955</b>
General Admin Distribution			(617,561)	539,260	25,419	52,882
<b>Grand Total</b>		<b>\$6,002,145</b>		<b>\$4,009,753</b>	<b>\$1,764,555</b>	<b>\$227,837</b>

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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:6 Fleet Administration**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Vehicle Maintenance &amp; Repairs</b>	<b>Fuel Service</b>	<b>Superior Court-Shuttle</b>
2 Depreciation Expense	\$67,461	\$0	\$58,908	\$2,777	\$5,777
Subtotal - Equipment Depreciation	67,461	0	58,908	2,777	5,777
3 Audit Costs	809	9	714	34	70
Subtotal - Annual County Audit	809	9	714	34	70
4 Records Retention	25	16	36	2	4
4 Budgeting, Finance & Analysis	14,034	2,348	14,305	674	1,403
Subtotal - County Administrative Office	14,059	2,363	14,340	676	1,406
5 Contracts & Purchasing	24,123	9,000	28,923	1,363	2,836
Subtotal - Contracts & Purchasing	24,123	9,000	28,923	1,363	2,836
6 Vehicle Maintenance & Repairs	0	18,032	15,746	742	1,544
6 Fuel Service	0	(30)	(26)	(1)	(3)
Subtotal - Fleet Administration	0	18,002	15,720	741	1,542
7 Human Resources	0	20,452	17,859	842	1,751
Subtotal - Human Resources	0	20,452	17,859	842	1,751
8 Civil Rights Office	0	4,026	3,516	166	345
Subtotal - Civil Rights Office	0	4,026	3,516	166	345
9 Information Technology Services	0	49,750	43,443	2,048	4,260
Subtotal - Information Technology	0	49,750	43,443	2,048	4,260
10 Fac Maintenance	0	155,921	136,151	6,418	13,352
10 Courier Charges	0	1,030	899	42	88
10 Mail Charges	0	1	1	0	0
Subtotal - Facilities & Facilities Mainter	0	156,952	137,052	6,460	13,440
11 Disbursements	0	25,341	22,128	1,043	2,170
11 Budget/Cost Plan/Gen Acctg	0	12,162	10,620	501	1,041
11 Payroll Division	0	9,082	7,930	374	778
11 System Division	0	3,823	3,339	157	327

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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:6 Fleet Administration**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Vehicle Maintenance &amp; Repairs</b>	<b>Fuel Service</b>	<b>Superior Court-Shuttle</b>
Subtotal - Auditor-Controller	\$0	\$50,408	\$44,017	\$2,075	\$4,316
12 Treasury Activities	0	32,785	28,628	1,349	2,807
Subtotal - Treasurer-Tax Collector	0	32,785	28,628	1,349	2,807
13 Legal Services	0	11,374	9,932	468	974
Subtotal - County Counsel	0	11,374	9,932	468	974
<b>Total Incoming</b>	<b>106,452</b>	<b>355,122</b>	<b>403,050</b>	<b>18,999</b>	<b>39,525</b>
<b>C. Total Allocated</b>		<b>\$6,463,719</b>	<b>\$4,412,804</b>	<b>\$1,783,554</b>	<b>\$267,362</b>
			68.27%	27.59%	4.14%

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**Vehicle Maintenance & Repairs Allocations**

**Dept:6 Fleet Administration**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Administrative Office	9,990.29	0.28%	\$11,632	\$(9,990)	\$1,641	\$0	\$1,641
5 Contracts & Purchasing	3,300.27	0.09%	3,843	(3,300)	542	0	542
6 Fleet Administration	109,752.99	3.11%	127,785	(109,753)	18,032	0	18,032
7 Human Resources	257.81	0.01%	300	(258)	42	24	66
9 Information Technology	40,664.89	1.15%	47,346	(40,665)	6,681	3,708	10,389
10 Facilities & Facilities Maintenance Proj	94,413.16	2.68%	109,925	(94,413)	15,512	8,609	24,121
11 Auditor-Controller	993.91	0.03%	1,157	(994)	163	91	254
12 Treasurer-Tax Collector	1,674.31	0.05%	1,949	(1,674)	275	153	428
13 County Counsel	3,468.83	0.10%	4,039	(3,469)	570	316	886
15 Board of Supervisors	5.56	0.00%	6	(6)	1	1	1
16 Office of Emergency Services	8,240.52	0.23%	9,594	(8,241)	1,354	751	2,105
17 Office of Community Engagement & St	108.73	0.00%	127	(109)	18	10	28
18 Laguna Seca Track	103,564.60	2.94%	120,580	(103,565)	17,016	9,444	26,459
20 Economic Development Administration	1,163.18	0.03%	1,354	(1,163)	191	106	297
21 Assessor	11,861.52	0.34%	13,810	(11,862)	1,949	1,082	3,030
27 Elections	7,700.47	0.22%	8,966	(7,700)	1,265	702	1,967
28 Emergency Communications	2,182.09	0.06%	2,541	(2,182)	359	199	557
29 District Attorney	105,791.65	3.00%	123,173	(105,792)	17,381	9,647	27,028
30 Child Support Services	17,642.27	0.50%	20,541	(17,642)	2,899	1,609	4,507
31 Public Defender	9,486.74	0.27%	11,045	(9,487)	1,559	865	2,424
32 Coroner	15,074.52	0.43%	17,551	(15,075)	2,477	1,375	3,851
33 Sheriff's Correctional Division	89,595.70	2.54%	104,316	(89,596)	14,721	8,170	22,890
34 Sheriff	714,048.29	20.26%	831,366	(714,048)	117,318	65,111	182,428
35 Juvenile Hall	42,445.79	1.20%	49,420	(42,446)	6,974	3,870	10,844
36 Probation	52,441.57	1.49%	61,058	(52,442)	8,616	4,782	13,398
37 Agricultural Commissioner	160,481.14	4.55%	186,848	(160,481)	26,367	14,634	41,000
39 Building Services	42,346.10	1.20%	49,304	(42,346)	6,957	3,861	10,819
40 Planning	3,540.84	0.10%	4,123	(3,541)	582	323	905
42 Resource Management Agency	9,839.80	0.28%	11,456	(9,840)	1,617	897	2,514
43 Environmental Services	3,969.65	0.11%	4,622	(3,970)	652	362	1,014
46 Environmental Health	64,961.55	1.84%	75,635	(64,962)	10,673	5,924	16,597
47 Public Guardian/Administrator	994.08	0.03%	1,157	(994)	163	91	254
48 Children's Medical Services	5,144.62	0.15%	5,990	(5,145)	845	469	1,314
49 Public Health	35,576.98	1.01%	41,422	(35,577)	5,845	3,244	9,089
50 Health Administration	12,879.86	0.37%	14,996	(12,880)	2,116	1,174	3,291
51 Animal Services	10,151.84	0.29%	11,820	(10,152)	1,668	926	2,594
52 Military & Veterans' Services	7,605.56	0.22%	8,855	(7,606)	1,250	694	1,943
53 Social Services	132,345.54	3.76%	154,090	(132,346)	21,744	12,068	33,812
55 Agricultural Cooperative Extension	19,815.57	0.56%	23,071	(19,816)	3,256	1,807	5,063
56 Recreation Services	84,049.74	2.39%	97,859	(84,050)	13,809	7,664	21,473
57 Roads & Bridges - Construction Projec	90,725.09	2.57%	105,631	(90,725)	14,906	8,273	23,179
58 Roads & Bridges - Maintenance	1,047,961.05	29.74%	1,220,140	(1,047,961)	172,179	95,559	267,738
59 County Library	47,763.08	1.36%	55,611	(47,763)	7,847	4,355	12,203

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**Vehicle Maintenance & Repairs Allocations**

**Dept:6 Fleet Administration**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
62 Office for Employment Training	8,292.09	0.24%	\$9,654	\$(8,292)	\$1,362	\$756	\$2,119
65 Behavioral Health	187,663.51	5.33%	218,496	(187,664)	30,833	17,112	47,945
68 Water Resources Agency	7,376.98	0.21%	8,589	(7,377)	1,212	673	1,885
72 Natividad Medical Center	10,170.01	0.29%	11,841	(10,170)	1,671	927	2,598
73 Parks Lake & Resort Operations	80,913.57	2.30%	94,208	(80,914)	13,294	7,378	20,672
82 All Others	3,319.11	0.09%	3,864	(3,319)	545	303	848
<b>Subtotal</b>	<b>3,523,757.02</b>	<b>100.00%</b>	<b>4,102,708</b>	<b>(3,523,757)</b>	<b>578,951</b>	<b>310,096</b>	<b>889,047</b>
Direct Bills					3,523,757		3,523,757
<b>Total</b>					<b>\$4,102,708</b>		<b>\$4,412,804</b>

Basis Units: Actual Annual Vehicle Charges  
 Source: -

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**Fuel Service Allocations**

**Dept:6 Fleet Administration**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Administrative Office	78,769.47	4.45%	\$78,664	\$(78,769)	\$(106)	\$0	\$(106)
5 Contracts & Purchasing	137.41	0.01%	137	(137)	(0)	0	(0)
6 Fleet Administration	22,349.82	1.26%	22,320	(22,350)	(30)	0	(30)
9 Information Technology	16,452.73	0.93%	16,431	(16,453)	(22)	144	122
10 Facilities & Facilities Maintenance Proj	63,755.97	3.60%	63,671	(63,756)	(85)	558	473
12 Treasurer-Tax Collector	206.57	0.01%	206	(207)	(0)	2	2
16 Office of Emergency Services	3,171.74	0.18%	3,167	(3,172)	(4)	28	24
18 Laguna Seca Track	4,850.78	0.27%	4,844	(4,851)	(6)	42	36
20 Economic Development Administration	506.12	0.03%	505	(506)	(1)	4	4
21 Assessor	3,119.47	0.18%	3,115	(3,119)	(4)	27	23
27 Elections	3,888.75	0.22%	3,884	(3,889)	(5)	34	29
29 District Attorney	67,976.63	3.84%	67,886	(67,977)	(91)	595	504
30 Child Support Services	3,749.38	0.21%	3,744	(3,749)	(5)	33	28
31 Public Defender	4,609.44	0.26%	4,603	(4,609)	(6)	40	34
32 Coroner	13,021.02	0.74%	13,004	(13,021)	(17)	114	97
33 Sheriff's Correctional Division	37,498.56	2.12%	37,448	(37,499)	(50)	328	278
34 Sheriff	539,405.22	30.45%	538,683	(539,405)	(722)	4,721	3,999
35 Juvenile Hall	30,033.98	1.70%	29,994	(30,034)	(40)	263	223
36 Probation	34,986.34	1.98%	34,939	(34,986)	(47)	306	259
37 Agricultural Commissioner	105,546.90	5.96%	105,406	(105,547)	(141)	924	782
39 Building Services	26,891.50	1.52%	26,855	(26,892)	(36)	235	199
40 Planning	1,354.16	0.08%	1,352	(1,354)	(2)	12	10
42 Resource Management Agency	1,287.10	0.07%	1,285	(1,287)	(2)	11	10
43 Environmental Services	3,193.81	0.18%	3,190	(3,194)	(4)	28	24
46 Environmental Health	33,196.65	1.87%	33,152	(33,197)	(44)	291	246
47 Public Guardian/Administrator	1,186.88	0.07%	1,185	(1,187)	(2)	10	9
48 Children's Medical Services	1,148.59	0.06%	1,147	(1,149)	(2)	10	9
49 Public Health	8,753.00	0.49%	8,741	(8,753)	(12)	77	65
50 Health Administration	7,260.07	0.41%	7,250	(7,260)	(10)	64	54
51 Animal Services	8,090.72	0.46%	8,080	(8,091)	(11)	71	60
52 Military & Veterans' Services	10,118.83	0.57%	10,105	(10,119)	(14)	89	75
53 Social Services	96,526.08	5.45%	96,397	(96,526)	(129)	845	716
55 Agricultural Cooperative Extension	14,347.96	0.81%	14,329	(14,348)	(19)	126	106
56 Recreation Services	32,130.84	1.81%	32,088	(32,131)	(43)	281	238
57 Roads & Bridges - Construction Projec	56,109.72	3.17%	56,035	(56,110)	(75)	491	416
58 Roads & Bridges - Maintenance	247,180.96	13.95%	246,850	(247,181)	(331)	2,163	1,832
59 County Library	14,721.04	0.83%	14,701	(14,721)	(20)	129	109
62 Office for Employment Training	2,492.73	0.14%	2,489	(2,493)	(3)	22	18
65 Behavioral Health	76,296.06	4.31%	76,194	(76,296)	(102)	668	566
68 Water Resources Agency	46,157.15	2.61%	46,095	(46,157)	(62)	404	342
72 Natividad Medical Center	8,948.06	0.51%	8,936	(8,948)	(12)	78	66
73 Parks Lake & Resort Operations	39,880.79	2.25%	39,827	(39,881)	(53)	349	296

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**Fuel Service Allocations**

**Dept:6 Fleet Administration**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
<b>Subtotal</b>	1,771,309.00	100.00%	1,768,937	(1,771,309)	(2,372)	14,617	12,245
Direct Bills					1,771,309		1,771,309
<b>Total</b>					<b>\$1,768,937</b>		<b>\$1,783,554</b>

Basis Units: Actual Annual Fuel Consumption  
 Source: -



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**Superior Court-Shuttle Allocations**

**Dept:6 Fleet Administration**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
80 Superior Court of CA - Mo Co	100	100.00%	\$236,952	\$0	\$236,952	\$30,409	\$267,362
<b>Subtotal</b>	100	100.00%	236,952	0	236,952	30,409	267,362
Direct Bills					0		0
<b>Total</b>					<b>\$236,952</b>		<b>\$267,362</b>

Basis Units: Staff's Time Records  
 Source: -

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**Allocation Summary**

**Dept:6 Fleet Administration**

<b>Department</b>	<b>Vehicle Maintenance &amp; Repairs</b>	<b>Fuel Service</b>	<b>Superior Court-Shuttle</b>	<b>Total</b>
0 Direct Billed	\$3,523,757	\$1,771,309	\$0	\$5,295,066
4 County Administrative Office	1,641	(106)	0	1,536
5 Contracts & Purchasing	542	(0)	0	542
6 Fleet Administration	18,032	(30)	0	18,002
7 Human Resources	66	0	0	66
9 Information Technology	10,389	122	0	10,511
10 Facilities & Facilities Maintenance Proj	24,121	473	0	24,594
11 Auditor-Controller	254	0	0	254
12 Treasurer-Tax Collector	428	2	0	429
13 County Counsel	886	0	0	886
15 Board of Supervisors	1	0	0	1
16 Office of Emergency Services	2,105	24	0	2,129
17 Office of Community Engagement & St	28	0	0	28
18 Laguna Seca Track	26,459	36	0	26,495
20 Economic Development Administration	297	4	0	301
21 Assessor	3,030	23	0	3,054
27 Elections	1,967	29	0	1,996
28 Emergency Communications	557	0	0	557
29 District Attorney	27,028	504	0	27,532
30 Child Support Services	4,507	28	0	4,535
31 Public Defender	2,424	34	0	2,458
32 Coroner	3,851	97	0	3,948
33 Sheriff's Correctional Division	22,890	278	0	23,168
34 Sheriff	182,428	3,999	0	186,427
35 Juvenile Hall	10,844	223	0	11,067
36 Probation	13,398	259	0	13,657
37 Agricultural Commissioner	41,000	782	0	41,783
39 Building Services	10,819	199	0	11,018
40 Planning	905	10	0	915
42 Resource Management Agency	2,514	10	0	2,523
43 Environmental Services	1,014	24	0	1,038
46 Environmental Health	16,597	246	0	16,843
47 Public Guardian/Administrator	254	9	0	263
48 Children's Medical Services	1,314	9	0	1,323
49 Public Health	9,089	65	0	9,154
50 Health Administration	3,291	54	0	3,344
51 Animal Services	2,594	60	0	2,654
52 Military & Veterans' Services	1,943	75	0	2,018
53 Social Services	33,812	716	0	34,528
55 Agricultural Cooperative Extension	5,063	106	0	5,169
56 Recreation Services	21,473	238	0	21,712

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**Allocation Summary**

**Dept:6 Fleet Administration**

<b>Department</b>	<b>Vehicle Maintenance &amp; Repairs</b>	<b>Fuel Service</b>	<b>Superior Court-Shuttle</b>	<b>Total</b>
57 Roads & Bridges - Construction Projec	\$23,179	\$416	\$0	\$23,595
58 Roads & Bridges - Maintenance	267,738	1,832	0	269,570
59 County Library	12,203	109	0	12,312
62 Office for Employment Training	2,119	18	0	2,137
65 Behavioral Health	47,945	566	0	48,511
68 Water Resources Agency	1,885	342	0	2,227
72 Natividad Medical Center	2,598	66	0	2,665
73 Parks Lake & Resort Operations	20,672	296	0	20,968
80 Superior Court of CA - Mo Co	0	0	267,362	267,362
82 All Others	848	0	0	848
<b>Total</b>	<b>\$4,412,804</b>	<b>\$1,783,554</b>	<b>\$267,362</b>	<b>\$6,463,719</b>

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**HUMAN RESOURCES**  
Explanatory Narrative

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

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

**Direct Identified**

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

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**A. Department Costs**

Dept:7 Human Resources

Description		Amount	General Admin	Human Resources	Direct Identified
<b>Personnel Costs</b>					
Salaries	S1	2,957,281	0	2,810,866	146,415
<i>Salary % Split</i>			<i>.00%</i>	<i>95.05%</i>	<i>4.95%</i>
Benefits	P	1,498,014	0	1,417,491	80,523
Subtotal - Personnel Costs		4,455,294	0	4,228,357	226,938
<b>Services &amp; Supplies Cost</b>					
Service & Supplies	P	321,588	0	321,269	319
Ins-Gen Liab (non-recoverable)	D	9,401	0	0	0
Cost Plan Charges	D	(5,387,774)	0	0	0
Interfund Reimbursement	D	(236,434)	0	0	0
Intrafund Reimbursement	D	(13,406)	0	0	0
Subtotal - Services & Supplies		(5,306,626)	0	321,269	319
<b>Department Cost Total</b>		(851,331)	0	4,549,625	227,257
<b>Adjustments to Cost</b>					
Ins-Gen Liab (non-recoverable)	D	(9,401)	0	0	0
Cost Plan Charges	D	5,387,774	0	0	0
Interfund Reimbursement	D	236,434	0	0	0
Intrafund Reimbursement	D	13,406	0	0	0
Subtotal - Adjustments		5,628,213	0	0	0
<b>Total Costs After Adjustments</b>		4,776,882	0	4,549,625	227,257
General Admin Distribution			0	0	0
<b>Grand Total</b>		<b>\$4,776,882</b>		<b>\$4,549,625</b>	<b>\$227,257</b>

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**B. Incoming Costs - (Default Spread Custom%)**

**Dept:7 Human Resources**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Human Resources</b>	<b>Direct Identified</b>
1 Multi-Use Building	\$21,014	\$0	\$21,014	\$0
Subtotal - Building Depreciation	21,014	0	21,014	0
2 Depreciation Expense	1,605	0	1,605	0
Subtotal - Equipment Depreciation	1,605	0	1,605	0
3 Audit Costs	634	7	642	0
Subtotal - Annual County Audit	634	7	642	0
4 Records Retention	263	163	427	0
4 Budgeting, Finance & Analysis	11,008	1,841	12,849	0
Subtotal - County Administrative Office	11,271	2,005	13,276	0
5 Contracts & Purchasing	8,953	3,340	12,293	0
Subtotal - Contracts & Purchasing	8,953	3,340	12,293	0
6 Vehicle Maintenance & Repairs	42	24	66	0
Subtotal - Fleet Administration	42	24	66	0
7 Human Resources	0	28,243	28,243	0
Subtotal - Human Resources	0	28,243	28,243	0
8 Civil Rights Office	0	5,560	5,560	0
Subtotal - Civil Rights Office	0	5,560	5,560	0
9 Information Technology Services	0	160,540	160,540	0
Subtotal - Information Technology	0	160,540	160,540	0
10 Fac Maintenance	0	226,625	226,625	0
10 Courier Charges	0	1,545	1,545	0
10 Mail Charges	0	14	14	0
Subtotal - Facilities & Facilities Mainten	0	228,185	228,185	0
11 Disbursements	0	4,770	4,770	0
11 Budget/Cost Plan/Gen Acctg	0	9,540	9,540	0

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**B. Incoming Costs - (Default Spread Custom%)**

**Dept:7 Human Resources**

Department	First Incoming	Second Incoming	Human Resources	Direct Identified
11 Payroll Division	\$0	\$12,542	\$12,542	\$0
11 System Division	0	5,280	5,280	0
Subtotal - Auditor-Controller	0	32,131	32,131	0
12 Treasury Activities	0	6,171	6,171	0
Subtotal - Treasurer-Tax Collector	0	6,171	6,171	0
13 Legal Services	0	33,024	33,024	0
Subtotal - County Counsel	0	33,024	33,024	0
<b>Total Incoming</b>	<b>43,520</b>	<b>499,229</b>	<b>542,749</b>	<b>0</b>
<b>C. Total Allocated</b>		<b>\$5,319,631</b>	<b>\$5,092,374</b>	<b>\$227,257</b>
			95.73%	4.27%

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**Human Resources Allocations**

Dept:7 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Administrative Office	25.00	0.53%	\$24,347	\$0	\$24,347	\$0	\$24,347
5 Contracts & Purchasing	7.00	0.15%	6,817	0	6,817	0	6,817
6 Fleet Administration	21.00	0.45%	20,452	0	20,452	0	20,452
7 Human Resources	29.00	0.61%	28,243	0	28,243	0	28,243
8 Civil Rights Office	5.00	0.11%	4,869	0	4,869	539	5,408
9 Information Technology	95.00	2.01%	92,520	0	92,520	10,234	102,754
10 Facilities & Facilities Maintenance Proj	35.50	0.75%	34,573	0	34,573	3,824	38,398
11 Auditor-Controller	41.00	0.87%	39,930	0	39,930	4,417	44,346
12 Treasurer-Tax Collector	46.00	0.98%	44,799	0	44,799	4,955	49,755
13 County Counsel	31.00	0.66%	30,191	(682)	29,509	3,339	32,848
14 Risk Management	10.00	0.21%	9,739	(227)	9,512	1,077	10,589
15 Board of Supervisors	19.00	0.40%	18,504	0	18,504	2,047	20,551
16 Office of Emergency Services	6.00	0.13%	5,843	0	5,843	646	6,490
17 Office of Community Engagement & St	1.00	0.02%	974	0	974	108	1,082
20 Economic Development Administration	6.00	0.13%	5,843	0	5,843	646	6,490
21 Assessor	47.00	1.00%	45,773	0	45,773	5,063	50,836
22 Clerk/Recorder	17.00	0.36%	16,556	0	16,556	1,831	18,388
26 Clerk of the Board	4.00	0.08%	3,896	0	3,896	431	4,326
27 Elections	11.00	0.23%	10,713	(497)	10,216	1,185	11,401
28 Emergency Communications	62.00	1.31%	60,382	0	60,382	6,679	67,061
29 District Attorney	144.00	3.05%	140,241	0	140,241	15,513	155,753
30 Child Support Services	85.18	1.81%	82,956	0	82,956	9,176	92,133
31 Public Defender	52.50	1.11%	51,130	(11,386)	39,744	5,656	45,399
32 Coroner	7.00	0.15%	6,817	0	6,817	754	7,571
33 Sheriff's Correctional Division	229.00	4.86%	223,022	0	223,022	24,669	247,691
34 Sheriff	199.00	4.22%	193,805	0	193,805	21,437	215,243
35 Juvenile Hall	128.00	2.71%	124,659	0	124,659	13,789	138,448
36 Probation	147.00	3.12%	143,163	0	143,163	15,836	158,998
37 Agricultural Commissioner	66.00	1.40%	64,277	0	64,277	7,110	71,387
38 Produce Inspection	3.00	0.06%	2,922	0	2,922	323	3,245
39 Building Services	45.00	0.95%	43,825	0	43,825	4,848	48,673
40 Planning	16.00	0.34%	15,582	0	15,582	1,724	17,306
42 Resource Management Agency	33.00	0.70%	32,139	(615)	31,524	3,555	35,079
43 Environmental Services	6.00	0.13%	5,843	0	5,843	646	6,490
44 Primary Health Care	267.50	5.67%	260,517	0	260,517	28,817	289,334
45 Emergency Medical Services	6.00	0.13%	5,843	0	5,843	646	6,490
46 Environmental Health	57.80	1.23%	56,291	0	56,291	6,227	62,518
47 Public Guardian/Administrator	8.00	0.17%	7,791	0	7,791	862	8,653
48 Children's Medical Services	22.53	0.48%	21,942	0	21,942	2,427	24,369
49 Public Health	96.30	2.04%	93,786	0	93,786	10,374	104,160
50 Health Administration	41.00	0.87%	39,930	0	39,930	4,417	44,346
51 Animal Services	10.00	0.21%	9,739	0	9,739	1,077	10,816
52 Military & Veterans' Services	9.00	0.19%	8,765	0	8,765	970	9,735



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**Human Resources Allocations**

**Dept:7 Human Resources**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
53 Social Services	796.00	16.88%	\$775,221	\$0	\$775,221	\$85,750	\$860,971
54 Area Agency on Aging	2.00	0.04%	1,948	0	1,948	215	2,163
56 Recreation Services	21.00	0.45%	20,452	0	20,452	2,262	22,714
57 Roads & Bridges - Construction Projec	18.00	0.38%	17,530	0	17,530	1,939	19,469
58 Roads & Bridges - Maintenance	55.43	1.18%	53,983	0	53,983	5,971	59,954
59 County Library	56.20	1.19%	54,733	0	54,733	6,054	60,787
60 IHSS PA-Administration	7.00	0.15%	6,817	0	6,817	754	7,571
63 Community Action Partnership	1.00	0.02%	974	0	974	108	1,082
64 Workforce Development Board	8.00	0.17%	7,791	(5,943)	1,848	862	2,710
65 Behavioral Health	372.88	7.91%	363,146	0	363,146	40,169	403,315
68 Water Resources Agency	32.00	0.68%	31,165	0	31,165	3,447	34,612
72 Natividad Medical Center	1,139.44	24.16%	1,109,696	(3,234)	1,106,462	122,747	1,229,209
82 All Others	10.00	0.21%	9,739	0	9,739	1,077	10,816
<b>Subtotal</b>	<b>4,716.26</b>	<b>100.00%</b>	<b>4,593,145</b>	<b>(22,584)</b>	<b>4,570,561</b>	<b>499,229</b>	<b>5,069,790</b>
Direct Bills					22,584		22,584
<b>Total</b>					<b>\$4,593,145</b>		<b>\$5,092,374</b>

Basis Units: Number of Employees  
 Source: -

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**Direct Identified Allocations**

**Dept:7 Human Resources**

<b>Department</b>	<b>Units</b>	<b>Allocation Percent</b>	<b>First Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>Second Allocation</b>	<b>Total</b>
76 Benefits Programs Fund (ISF)	227,257	100.00%	\$227,257	\$(227,257)	\$(0)	\$0	\$(0)
<b>Subtotal</b>	<b>227,257</b>	<b>100.00%</b>	<b>227,257</b>	<b>(227,257)</b>	<b>(0)</b>	<b>0</b>	<b>(0)</b>
Direct Bills					227,257		227,257
<b>Total</b>					<b>\$227,257</b>		<b>\$227,257</b>

Basis Units: Time Records  
 Source: -

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**Allocation Summary**

**Dept:7 Human Resources**

<b>Department</b>	<b>Human Resources</b>	<b>Direct Identified</b>	<b>Total</b>
0 Direct Billed	\$22,584	\$227,257	\$249,841
4 County Administrative Office	24,347	0	24,347
5 Contracts & Purchasing	6,817	0	6,817
6 Fleet Administration	20,452	0	20,452
7 Human Resources	28,243	0	28,243
8 Civil Rights Office	5,408	0	5,408
9 Information Technology	102,754	0	102,754
10 Facilities & Facilities Maintenance Proj	38,398	0	38,398
11 Auditor-Controller	44,346	0	44,346
12 Treasurer-Tax Collector	49,755	0	49,755
13 County Counsel	32,848	0	32,848
14 Risk Management	10,589	0	10,589
15 Board of Supervisors	20,551	0	20,551
16 Office of Emergency Services	6,490	0	6,490
17 Office of Community Engagement & St	1,082	0	1,082
20 Economic Development Administration	6,490	0	6,490
21 Assessor	50,836	0	50,836
22 Clerk/Recorder	18,388	0	18,388
26 Clerk of the Board	4,326	0	4,326
27 Elections	11,401	0	11,401
28 Emergency Communications	67,061	0	67,061
29 District Attorney	155,753	0	155,753
30 Child Support Services	92,133	0	92,133
31 Public Defender	45,399	0	45,399
32 Coroner	7,571	0	7,571
33 Sheriff's Correctional Division	247,691	0	247,691
34 Sheriff	215,243	0	215,243
35 Juvenile Hall	138,448	0	138,448
36 Probation	158,998	0	158,998
37 Agricultural Commissioner	71,387	0	71,387
38 Produce Inspection	3,245	0	3,245
39 Building Services	48,673	0	48,673
40 Planning	17,306	0	17,306
42 Resource Management Agency	35,079	0	35,079
43 Environmental Services	6,490	0	6,490
44 Primary Health Care	289,334	0	289,334
45 Emergency Medical Services	6,490	0	6,490
46 Environmental Health	62,518	0	62,518
47 Public Guardian/Administrator	8,653	0	8,653
48 Children's Medical Services	24,369	0	24,369
49 Public Health	104,160	0	104,160

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**Allocation Summary**

**Dept:7 Human Resources**

<b>Department</b>	<b>Human Resources</b>	<b>Direct Identified</b>	<b>Total</b>
50 Health Administration	\$44,346	\$0	\$44,346
51 Animal Services	10,816	0	10,816
52 Military & Veterans' Services	9,735	0	9,735
53 Social Services	860,971	0	860,971
54 Area Agency on Aging	2,163	0	2,163
56 Recreation Services	22,714	0	22,714
57 Roads & Bridges - Construction Projec	19,469	0	19,469
58 Roads & Bridges - Maintenance	59,954	0	59,954
59 County Library	60,787	0	60,787
60 IHSS PA-Administration	7,571	0	7,571
63 Community Action Partnership	1,082	0	1,082
64 Workforce Development Board	2,710	0	2,710
65 Behavioral Health	403,315	0	403,315
68 Water Resources Agency	34,612	0	34,612
72 Natividad Medical Center	1,229,209	0	1,229,209
76 Benefits Programs Fund (ISF)	0	(0)	(0)
82 All Others	10,816	0	10,816
<b>Total</b>	<b>\$5,092,374</b>	<b>\$227,257</b>	<b>\$5,319,631</b>

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CIVIL RIGHTS OFFICE  
Explanatory Narrative

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

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

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

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**A. Department Costs**

**Dept:8 Civil Rights Office**

Description		Amount	General Admin	Civil Rights Office
<b>Personnel Costs</b>				
Salaries	S1	552,792	0	552,792
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	238,593	0	238,593
<b>Subtotal - Personnel Costs</b>		<b>791,385</b>	<b>0</b>	<b>791,385</b>
<b>Services &amp; Supplies Cost</b>				
Services & Supplies	S	92,387	0	92,387
Ins-Gen Liab (non-recoverable)	D	1,457	0	0
Cost Plan Charges	D	(841,588)	0	0
<b>Subtotal - Services &amp; Supplies</b>		<b>(747,744)</b>	<b>0</b>	<b>92,387</b>
<b>Department Cost Total</b>		<b>43,642</b>	<b>0</b>	<b>883,773</b>
<b>Adjustments to Cost</b>				
Ins-Gen Liab (non-recoverable)	D	(1,457)	0	0
Cost Plan Charges	D	841,588	0	0
<b>Subtotal - Adjustments</b>		<b>840,131</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>883,773</b>	<b>0</b>	<b>883,773</b>
General Admin Distribution			0	0
<b>Grand Total</b>		<b>\$883,773</b>		<b>\$883,773</b>

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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:8 Civil Rights Office**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Civil Rights Office</b>
1 Multi-Use Building	\$10,657	\$0	\$10,657
Subtotal - Building Depreciation	10,657	0	10,657
3 Audit Costs	126	1	127
Subtotal - Annual County Audit	126	1	127
4 Records Retention	174	108	282
4 Budgeting, Finance & Analysis	2,184	365	2,549
Subtotal - County Administrative Office	2,358	473	2,831
5 Contracts & Purchasing	2,487	928	3,415
Subtotal - Contracts & Purchasing	2,487	928	3,415
7 Human Resources	4,869	539	5,408
Subtotal - Human Resources	4,869	539	5,408
8 Civil Rights Office	0	959	959
Subtotal - Civil Rights Office	0	959	959
9 Information Technology Services	0	49,721	49,721
Subtotal - Information Technology	0	49,721	49,721
10 Fac Maintenance	0	80,271	80,271
10 Courier Charges	0	1,030	1,030
10 Mail Charges	0	2	2
Subtotal - Facilities & Facilities Mainten	0	81,303	81,303
11 Disbursements	0	969	969
11 Budget/Cost Plan/Gen Acctg	0	1,892	1,892
11 Payroll Division	0	2,162	2,162
11 System Division	0	910	910
Subtotal - Auditor-Controller	0	5,935	5,935
12 Treasury Activities	0	1,254	1,254
Subtotal - Treasurer-Tax Collector	0	1,254	1,254
13 Legal Services	0	7,702	7,702
Subtotal - County Counsel	0	7,702	7,702
<b>Total Incoming</b>	<b>20,497</b>	<b>148,815</b>	<b>169,312</b>
<b>C. Total Allocated</b>		<b>\$1,053,084</b>	<b>\$1,053,084</b>
		100.00%	

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**Civil Rights Office Allocations**

**Dept:8 Civil Rights Office**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Administrative Office	25.00	0.53%	\$4,793	\$0	\$4,793	\$0	\$4,793
5 Contracts & Purchasing	7.00	0.15%	1,342	0	1,342	0	1,342
6 Fleet Administration	21.00	0.45%	4,026	0	4,026	0	4,026
7 Human Resources	29.00	0.61%	5,560	0	5,560	0	5,560
8 Civil Rights Office	5.00	0.11%	959	0	959	0	959
9 Information Technology	95.00	2.01%	18,215	0	18,215	3,054	21,269
10 Facilities & Facilities Maintenance Proj	35.50	0.75%	6,807	0	6,807	1,141	7,948
11 Auditor-Controller	41.00	0.87%	7,861	0	7,861	1,318	9,179
12 Treasurer-Tax Collector	46.00	0.98%	8,820	0	8,820	1,479	10,299
13 County Counsel	31.00	0.66%	5,944	0	5,944	997	6,940
14 Risk Management	10.00	0.21%	1,917	0	1,917	321	2,239
15 Board of Supervisors	19.00	0.40%	3,643	0	3,643	611	4,254
16 Office of Emergency Services	6.00	0.13%	1,150	0	1,150	193	1,343
17 Office of Community Engagement & St	1.00	0.02%	192	0	192	32	224
20 Economic Development Administration	6.00	0.13%	1,150	0	1,150	193	1,343
21 Assessor	47.00	1.00%	9,012	0	9,012	1,511	10,522
22 Clerk/Recorder	17.00	0.36%	3,259	0	3,259	546	3,806
26 Clerk of the Board	4.00	0.08%	767	0	767	129	896
27 Elections	11.00	0.23%	2,109	0	2,109	354	2,463
28 Emergency Communications	62.00	1.31%	11,888	0	11,888	1,993	13,881
29 District Attorney	144.00	3.05%	27,610	0	27,610	4,629	32,239
30 Child Support Services	85.18	1.81%	16,332	0	16,332	2,738	19,070
31 Public Defender	52.50	1.11%	10,066	0	10,066	1,688	11,754
32 Coroner	7.00	0.15%	1,342	0	1,342	225	1,567
33 Sheriff's Correctional Division	229.00	4.86%	43,907	0	43,907	7,362	51,269
34 Sheriff	199.00	4.22%	38,155	0	38,155	6,397	44,552
35 Juvenile Hall	128.00	2.71%	24,542	0	24,542	4,115	28,657
36 Probation	147.00	3.12%	28,185	0	28,185	4,726	32,911
37 Agricultural Commissioner	66.00	1.40%	12,654	0	12,654	2,122	14,776
38 Produce Inspection	3.00	0.06%	575	0	575	96	672
39 Building Services	45.00	0.95%	8,628	0	8,628	1,447	10,075
40 Planning	16.00	0.34%	3,068	0	3,068	514	3,582
42 Resource Management Agency	33.00	0.70%	6,327	0	6,327	1,061	7,388
43 Environmental Services	6.00	0.13%	1,150	0	1,150	193	1,343
44 Primary Health Care	267.50	5.67%	51,289	0	51,289	8,599	59,888
45 Emergency Medical Services	6.00	0.13%	1,150	0	1,150	193	1,343
46 Environmental Health	57.80	1.23%	11,082	0	11,082	1,858	12,940
47 Public Guardian/Administrator	8.00	0.17%	1,534	0	1,534	257	1,791
48 Children's Medical Services	22.53	0.48%	4,320	0	4,320	724	5,044
49 Public Health	96.30	2.04%	18,464	0	18,464	3,096	21,560
50 Health Administration	41.00	0.87%	7,861	0	7,861	1,318	9,179
51 Animal Services	10.00	0.21%	1,917	0	1,917	321	2,239
52 Military & Veterans' Services	9.00	0.19%	1,726	0	1,726	289	2,015



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**Civil Rights Office Allocations**

**Dept:8 Civil Rights Office**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
53 Social Services	796.00	16.88%	\$152,621	\$0	\$152,621	\$25,589	\$178,209
54 Area Agency on Aging	2.00	0.04%	383	0	383	64	448
56 Recreation Services	21.00	0.45%	4,026	0	4,026	675	4,702
57 Roads & Bridges - Construction Project	18.00	0.38%	3,451	0	3,451	579	4,030
58 Roads & Bridges - Maintenance	55.43	1.18%	10,628	0	10,628	1,782	12,410
59 County Library	56.20	1.19%	10,775	0	10,775	1,807	12,582
60 IHSS PA-Administration	7.00	0.15%	1,342	0	1,342	225	1,567
63 Community Action Partnership	1.00	0.02%	192	0	192	32	224
64 Workforce Development Board	8.00	0.17%	1,534	0	1,534	257	1,791
65 Behavioral Health	372.88	7.91%	71,494	0	71,494	11,987	83,481
68 Water Resources Agency	32.00	0.68%	6,136	0	6,136	1,029	7,164
72 Natividad Medical Center	1,139.44	24.16%	218,470	0	218,470	36,629	255,099
82 All Others	10.00	0.21%	1,917	0	1,917	321	2,239
<b>Subtotal</b>	<b>4,716.26</b>	<b>100.00%</b>	<b>904,269</b>	<b>0</b>	<b>904,269</b>	<b>148,815</b>	<b>1,053,084</b>
Direct Bills					0		0
<b>Total</b>					<b>\$904,269</b>		<b>\$1,053,084</b>

Basis Units: Number of Employees  
 Source: -

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**Allocation Summary**

**Dept:8 Civil Rights Office**

<b>Department</b>	<b>Civil Rights Office</b>	<b>Total</b>
4 County Administrative Office	\$4,793	\$4,793
5 Contracts & Purchasing	1,342	1,342
6 Fleet Administration	4,026	4,026
7 Human Resources	5,560	5,560
8 Civil Rights Office	959	959
9 Information Technology	21,269	21,269
10 Facilities & Facilities Maintenance Proj	7,948	7,948
11 Auditor-Controller	9,179	9,179
12 Treasurer-Tax Collector	10,299	10,299
13 County Counsel	6,940	6,940
14 Risk Management	2,239	2,239
15 Board of Supervisors	4,254	4,254
16 Office of Emergency Services	1,343	1,343
17 Office of Community Engagement & St	224	224
20 Economic Development Administration	1,343	1,343
21 Assessor	10,522	10,522
22 Clerk/Recorder	3,806	3,806
26 Clerk of the Board	896	896
27 Elections	2,463	2,463
28 Emergency Communications	13,881	13,881
29 District Attorney	32,239	32,239
30 Child Support Services	19,070	19,070
31 Public Defender	11,754	11,754
32 Coroner	1,567	1,567
33 Sheriff's Correctional Division	51,269	51,269
34 Sheriff	44,552	44,552
35 Juvenile Hall	28,657	28,657
36 Probation	32,911	32,911
37 Agricultural Commissioner	14,776	14,776
38 Produce Inspection	672	672
39 Building Services	10,075	10,075
40 Planning	3,582	3,582
42 Resource Management Agency	7,388	7,388
43 Environmental Services	1,343	1,343
44 Primary Health Care	59,888	59,888
45 Emergency Medical Services	1,343	1,343
46 Environmental Health	12,940	12,940
47 Public Guardian/Administrator	1,791	1,791
48 Children's Medical Services	5,044	5,044
49 Public Health	21,560	21,560
50 Health Administration	9,179	9,179

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**Allocation Summary**

**Dept:8 Civil Rights Office**

<b>Department</b>	<b>Civil Rights Office</b>	<b>Total</b>
51 Animal Services	\$2,239	\$2,239
52 Military & Veterans' Services	2,015	2,015
53 Social Services	178,209	178,209
54 Area Agency on Aging	448	448
56 Recreation Services	4,702	4,702
57 Roads & Bridges - Construction Project	4,030	4,030
58 Roads & Bridges - Maintenance	12,410	12,410
59 County Library	12,582	12,582
60 IHSS PA-Administration	1,567	1,567
63 Community Action Partnership	224	224
64 Workforce Development Board	1,791	1,791
65 Behavioral Health	83,481	83,481
68 Water Resources Agency	7,164	7,164
72 Natividad Medical Center	255,099	255,099
82 All Others	2,239	2,239
<b>Total</b>	<b>\$1,053,084</b>	<b>\$1,053,084</b>

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**INFORMATION TECHNOLOGY**  
Explanatory Narrative

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

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

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

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

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**A. Department Costs**

**Dept:9 Information Technology**

Description		Amount	General Admin	Information Technology Services
<b>Personnel Costs</b>				
Salaries	S1	9,186,889	0	9,186,889
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	3,865,720	0	3,865,720
<b>Subtotal - Personnel Costs</b>		<b>13,052,609</b>	<b>0</b>	<b>13,052,609</b>
<b>Services &amp; Supplies Cost</b>				
Services & Supplies	S	9,670,756	0	9,670,756
Interfund Reimbursement	D	(6,054,176)	0	0
Intrafund Reimbursement	D	(5,483,973)	0	0
Revenue	S	(506,009)	0	(506,009)
Taxes & Assessments	D	286	0	0
Cost Plan Charges	D	2,497,897	0	0
Equipment	D	353,339	0	0
CIP	D	74,903	0	0
Ins-Gen Liab (non-recoverable)	D	36,658	0	0
Intangible Assets	D	111,900	0	0
<b>Subtotal - Services &amp; Supplies</b>		<b>701,581</b>	<b>0</b>	<b>9,164,747</b>
<b>Department Cost Total</b>		<b>13,754,190</b>	<b>0</b>	<b>22,217,356</b>
<b>Adjustments to Cost</b>				
Interfund Reimbursement	D	6,054,176	0	0
Intrafund Reimbursement	D	5,483,973	0	0
Taxes & Assessments	D	(286)	0	0
Cost Plan Charges	D	(2,497,897)	0	0
Equipment	D	(353,339)	0	0
CIP	D	(74,903)	0	0
Ins-Gen Liab (non-recoverable)	D	(36,658)	0	0
Intangible Assets	D	(111,900)	0	0
<b>Subtotal - Adjustments</b>		<b>8,463,166</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>22,217,356</b>	<b>0</b>	<b>22,217,356</b>
General Admin Distribution			0	0
<b>Grand Total</b>		<b>\$22,217,356</b>		<b>\$22,217,356</b>

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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:9 Information Technology**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Information Technology Services</b>
1 Single-Use Building	\$74,259	\$0	\$74,259
Subtotal - Building Depreciation	74,259	0	74,259
2 Depreciation Expense	1,001,635	0	1,001,635
Subtotal - Equipment Depreciation	1,001,635	0	1,001,635
3 Audit Costs	3,090	35	3,125
Subtotal - Annual County Audit	3,090	35	3,125
4 Records Retention	2,010	1,248	3,258
4 Budgeting, Finance & Analysis	53,627	8,971	62,598
Subtotal - County Administrative Office	55,637	10,219	65,856
5 Contracts & Purchasing	64,410	24,030	88,440
Subtotal - Contracts & Purchasing	64,410	24,030	88,440
6 Vehicle Maintenance & Repairs	6,681	3,708	10,389
6 Fuel Service	(22)	144	122
Subtotal - Fleet Administration	6,659	3,852	10,511
7 Human Resources	92,520	10,234	102,754
Subtotal - Human Resources	92,520	10,234	102,754
8 Civil Rights Office	18,215	3,054	21,269
Subtotal - Civil Rights Office	18,215	3,054	21,269
10 Fac Maintenance	0	415,533	415,533
10 Courier Charges	0	2,060	2,060
10 Mail Charges	0	2	2
Subtotal - Facilities & Facilities Mainter	0	417,596	417,596
11 Disbursements	0	18,613	18,613
11 Budget/Cost Plan/Gen Acctg	0	46,473	46,473
11 Payroll Division	0	41,085	41,085
11 System Division	0	17,296	17,296

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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:9 Information Technology**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Information Technology Services</b>
Subtotal - Auditor-Controller	\$0	\$123,468	\$123,468
12 Treasury Activities	0	24,081	24,081
Subtotal - Treasurer-Tax Collector	0	24,081	24,081
13 Legal Services	0	126,989	126,989
Subtotal - County Counsel	0	126,989	126,989
<b>Total Incoming</b>	<b>1,316,425</b>	<b>743,558</b>	<b>2,059,983</b>
<b>C. Total Allocated</b>		<b>\$24,277,339</b>	<b>\$24,277,339</b>
			100.00%

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**Information Technology Services Allocations**

**Dept:9 Information Technology**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Administrative Office	150,836	0.78%	\$182,476	\$0	\$182,476	\$0	\$182,476
5 Contracts & Purchasing	27,087	0.14%	32,769	0	32,769	0	32,769
6 Fleet Administration	41,124	0.21%	49,750	0	49,750	0	49,750
7 Human Resources	132,703	0.68%	160,540	0	160,540	0	160,540
8 Civil Rights Office	41,100	0.21%	49,721	0	49,721	0	49,721
10 Facilities & Facilities Maintenance Proj	49,860	0.26%	60,319	(118)	60,201	1,945	62,146
11 Auditor-Controller	206,916	1.06%	250,320	0	250,320	8,072	258,392
12 Treasurer-Tax Collector	168,260	0.86%	203,555	0	203,555	6,564	210,119
13 County Counsel	123,785	0.64%	149,751	0	149,751	4,829	154,580
14 Risk Management	41,509	0.21%	50,216	0	50,216	1,619	51,836
15 Board of Supervisors	53,151	0.27%	64,300	0	64,300	2,073	66,374
16 Office of Emergency Services	207,463	1.07%	250,982	(399)	250,583	8,093	258,676
17 Office of Community Engagement & St	2,044	0.01%	2,473	0	2,473	80	2,553
18 Laguna Seca Track	27,806	0.14%	33,639	0	33,639	1,085	34,724
20 Economic Development Administration	17,394	0.09%	21,043	0	21,043	679	21,721
21 Assessor	141,661	0.73%	171,377	0	171,377	5,526	176,903
22 Clerk/Recorder	105,772	0.54%	127,959	0	127,959	4,126	132,086
23 Grand Jury	1,570	0.01%	1,899	0	1,899	61	1,961
26 Clerk of the Board	32,205	0.17%	38,961	0	38,961	1,256	40,217
27 Elections	123,931	0.64%	149,928	(879)	149,049	4,835	153,883
28 Emergency Communications	553,103	2.84%	669,126	(553,103)	116,023	21,577	137,600
29 District Attorney	486,045	2.50%	588,001	(5,808)	582,193	18,961	601,154
30 Child Support Services	431,999	2.22%	522,618	(41,470)	481,148	16,853	498,001
31 Public Defender	157,819	0.81%	190,924	0	190,924	6,157	197,081
32 Coroner	4,088	0.02%	4,946	0	4,946	159	5,105
33 Sheriff's Correctional Division	174,803	0.90%	211,471	0	211,471	6,819	218,290
34 Sheriff	866,661	4.46%	1,048,458	(52,709)	995,749	33,809	1,029,558
35 Juvenile Hall	75,314	0.39%	91,112	0	91,112	2,938	94,050
36 Probation	497,468	2.56%	601,820	(17,322)	584,498	19,407	603,905
37 Agricultural Commissioner	291,787	1.50%	352,994	0	352,994	11,383	364,377
39 Building Services	64,719	0.33%	78,295	(3,155)	75,140	2,525	77,665
40 Planning	33,820	0.17%	40,914	0	40,914	1,319	42,234
41 Architectural Services	15,779	0.08%	19,089	0	19,089	616	19,704
42 Resource Management Agency	441,081	2.27%	533,605	(13,348)	520,257	17,207	537,464
43 Environmental Services	4,983	0.03%	6,028	0	6,028	194	6,223
44 Primary Health Care	1,253,788	6.45%	1,516,791	0	1,516,791	48,911	1,565,702
45 Emergency Medical Services	115,425	0.59%	139,637	(27,444)	112,193	4,503	116,696
46 Environmental Health	265,935	1.37%	321,719	0	321,719	10,374	332,094
47 Public Guardian/Administrator	43,424	0.22%	52,533	0	52,533	1,694	54,227
48 Children's Medical Services	150,744	0.77%	182,365	0	182,365	5,881	188,246
49 Public Health	504,545	2.59%	610,382	0	610,382	19,683	630,065
50 Health Administration	368,521	1.89%	445,824	0	445,824	14,376	460,201
51 Animal Services	70,789	0.36%	85,638	0	85,638	2,762	88,400



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**Information Technology Services Allocations**

**Dept:9 Information Technology**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52 Military & Veterans' Services	55,359	0.28%	\$66,971	\$(55,359)	\$11,612	\$2,160	\$13,772
53 Social Services	4,585,611	23.57%	5,547,520	(4,585,611)	961,909	178,888	1,140,798
55 Agricultural Cooperative Extension	15,716	0.08%	19,013	0	19,013	613	19,626
56 Recreation Services	43,598	0.22%	52,743	0	52,743	1,701	54,444
57 Roads & Bridges - Construction Project	234,189	1.20%	283,314	(234,189)	49,125	9,136	58,261
58 Roads & Bridges - Maintenance	32,202	0.17%	38,957	(32,202)	6,755	1,256	8,011
59 County Library	639,645	3.29%	773,821	(639,645)	134,176	24,953	159,129
62 Office for Employment Training	127,247	0.65%	153,939	(127,247)	26,692	4,964	31,656
63 Community Action Partnership	1,365	0.01%	1,651	(1,365)	286	53	340
64 Workforce Development Board	141,157	0.73%	170,767	(141,157)	29,610	5,507	35,117
65 Behavioral Health	1,712,038	8.80%	2,071,167	(1,712,038)	359,129	66,788	425,917
67 NGEN Operations & Maintenance	999,167	5.14%	1,208,759	(999,167)	209,592	38,978	248,570
68 Water Resources Agency	461,057	2.37%	557,771	(461,057)	96,714	17,986	114,701
69 Capital Projects	54,308	0.28%	65,700	(54,308)	11,392	2,119	13,511
72 Natividad Medical Center	1,760,363	9.05%	2,129,629	(1,760,363)	369,266	68,673	437,939
73 Parks Lake & Resort Operations	18,685	0.10%	22,604	(18,685)	3,919	729	4,648
82 All Others	2,630	0.01%	3,182	0	3,182	103	3,284
<b>Subtotal</b>	<b>19,453,154</b>	<b>100.00%</b>	<b>23,533,781</b>	<b>(11,538,148)</b>	<b>11,995,633</b>	<b>743,558</b>	<b>12,739,191</b>
Direct Bills					11,538,148		11,538,148
<b>Total</b>					<b>\$23,533,781</b>		<b>\$24,277,339</b>

Basis Units: Direct Charges for Services Provided  
 Source: -

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**Allocation Summary**

**Dept:9 Information Technology**

<b>Department</b>	<b>Information Technology Services</b>	<b>Total</b>
0 Direct Billed	\$11,538,148	\$11,538,148
4 County Administrative Office	182,476	182,476
5 Contracts & Purchasing	32,769	32,769
6 Fleet Administration	49,750	49,750
7 Human Resources	160,540	160,540
8 Civil Rights Office	49,721	49,721
10 Facilities & Facilities Maintenance Proj	62,146	62,146
11 Auditor-Controller	258,392	258,392
12 Treasurer-Tax Collector	210,119	210,119
13 County Counsel	154,580	154,580
14 Risk Management	51,836	51,836
15 Board of Supervisors	66,374	66,374
16 Office of Emergency Services	258,676	258,676
17 Office of Community Engagement & St	2,553	2,553
18 Laguna Seca Track	34,724	34,724
20 Economic Development Administration	21,721	21,721
21 Assessor	176,903	176,903
22 Clerk/Recorder	132,086	132,086
23 Grand Jury	1,961	1,961
26 Clerk of the Board	40,217	40,217
27 Elections	153,883	153,883
28 Emergency Communications	137,600	137,600
29 District Attorney	601,154	601,154
30 Child Support Services	498,001	498,001
31 Public Defender	197,081	197,081
32 Coroner	5,105	5,105
33 Sheriff's Correctional Division	218,290	218,290
34 Sheriff	1,029,558	1,029,558
35 Juvenile Hall	94,050	94,050
36 Probation	603,905	603,905
37 Agricultural Commissioner	364,377	364,377
39 Building Services	77,665	77,665
40 Planning	42,234	42,234
41 Architectural Services	19,704	19,704
42 Resource Management Agency	537,464	537,464
43 Environmental Services	6,223	6,223
44 Primary Health Care	1,565,702	1,565,702
45 Emergency Medical Services	116,696	116,696
46 Environmental Health	332,094	332,094
47 Public Guardian/Administrator	54,227	54,227
48 Children's Medical Services	188,246	188,246

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**Allocation Summary**

**Dept:9 Information Technology**

<b>Department</b>	<b>Information Technology Services</b>	<b>Total</b>
49 Public Health	\$630,065	\$630,065
50 Health Administration	460,201	460,201
51 Animal Services	88,400	88,400
52 Military & Veterans' Services	13,772	13,772
53 Social Services	1,140,798	1,140,798
55 Agricultural Cooperative Extension	19,626	19,626
56 Recreation Services	54,444	54,444
57 Roads & Bridges - Construction Projec	58,261	58,261
58 Roads & Bridges - Maintenance	8,011	8,011
59 County Library	159,129	159,129
62 Office for Employment Training	31,656	31,656
63 Community Action Partnership	340	340
64 Workforce Development Board	35,117	35,117
65 Behavioral Health	425,917	425,917
67 NGEN Operations & Maintenance	248,570	248,570
68 Water Resources Agency	114,701	114,701
69 Capital Projects	13,511	13,511
72 Natividad Medical Center	437,939	437,939
73 Parks Lake & Resort Operations	4,648	4,648
82 All Others	3,284	3,284
<b>Total</b>	<b>\$24,277,339</b>	<b>\$24,277,339</b>

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FACILITIES & FACILITIES MAINTENANCE PROJECTS  
Explanatory Narrative

Facilities and Facilities Project Management operates under the direction of the Resource Management Agency's Public Works, Parks, and Facilities Division and includes services from six (6) functional areas: Facilities Maintenance, Grounds, Utilities, Property Management, Mail, and Courier. County-wide services provided include regular building maintenance, repair, ground-keeping, and administration of facility safety programs for all County facilities, except Natividad Medical Center and leased buildings. Utility charges are also absorbed by this central service department for buildings occupied by multiple departments.

Facilities Maintenance, Maintenance Projects, Groundskeeping & Property Management

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

Courier

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

Mail

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

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**A. Department Costs**

**Dept:10 Facilities & Facilities Maintenance Projects**

Description		Amount	General Admin	Fac Maintenance	Courier Charges	Mail Charges
<b>Personnel Costs</b>						
Salaries	S1	2,240,063	0	1,960,901	219,629	59,532
<i>Salary % Split</i>			<i>.00%</i>	<i>87.54%</i>	<i>9.80%</i>	<i>2.66%</i>
Benefits	P	1,220,160	0	1,068,583	121,072	30,505
<b>Subtotal - Personnel Costs</b>		<b>3,460,223</b>	<b>0</b>	<b>3,029,485</b>	<b>340,701</b>	<b>90,037</b>
<b>Services &amp; Supplies Cost</b>						
Services & Supplies	P	8,828,615	0	8,689,372	36,786	102,457
Ins-Gen Liab (non-recoverable)	D	9,500	0	0	0	0
Misc Revenue	P	(115,496)	0	(115,496)	0	0
Taxes & Assessments	D	(67,730)	0	0	0	0
Contributions	D	59,868	0	0	0	0
Cost Plan Charges	D	(6,834,501)	0	0	0	0
Interfund Reimbursement	D	(310,142)	0	0	0	0
Intrafund Reimbursement	D	(495,029)	0	0	0	0
Buildings & Improvements	D	667,491	0	0	0	0
Equipment	D	501,784	0	0	0	0
CIP	D	19,613	0	0	0	0
<b>Subtotal - Services &amp; Supplies</b>		<b>2,263,973</b>	<b>0</b>	<b>8,573,876</b>	<b>36,786</b>	<b>102,457</b>
<b>Department Cost Total</b>		<b>5,724,196</b>	<b>0</b>	<b>11,603,361</b>	<b>377,487</b>	<b>192,494</b>
<b>Adjustments to Cost</b>						
Ins-Gen Liab (non-recoverable)	D	(9,500)	0	0	0	0
Taxes & Assessments	D	67,730	0	0	0	0
Contributions	D	(59,868)	0	0	0	0
Cost Plan Charges	D	6,834,501	0	0	0	0
Interfund Reimbursement	D	310,142	0	0	0	0
Intrafund Reimbursement	D	495,029	0	0	0	0
Buildings & Improvements	D	(667,491)	0	0	0	0
Equipment	D	(501,784)	0	0	0	0

**Monterey County, California**  
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**A. Department Costs**

**Dept:10 Facilities & Facilities Maintenance Projects**

Description	Amount	General Admin	Fac Maintenance	Courier Charges	Mail Charges
CIP D	(19,613)	0	0	0	0
Subtotal - Adjustments	6,449,146	0	0	0	0
<b>Total Costs After Adjustments</b>	12,173,342	0	11,603,361	377,487	192,494
General Admin Distribution		0	0	0	0
<b>Grand Total</b>	<b>\$12,173,342</b>		<b>\$11,603,361</b>	<b>\$377,487</b>	<b>\$192,494</b>

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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:10 Facilities & Facilities Maintenance Projects**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Fac Maintenance</b>	<b>Courier Charges</b>	<b>Mail Charges</b>
1 Single-Use Building	\$30,765	\$0	\$26,931	\$3,016	\$818
1 Multi-Use Building	108,894	0	95,323	10,677	2,894
Subtotal - Building Depreciation	139,659	0	122,254	13,693	3,712
2 Depreciation Expense	389,391	0	340,864	38,178	10,349
Subtotal - Equipment Depreciation	389,391	0	340,864	38,178	10,349
3 Audit Costs	1,733	20	1,535	172	47
Subtotal - Annual County Audit	1,733	20	1,535	172	47
4 Records Retention	830	515	1,177	132	36
4 Budgeting, Finance & Analysis	30,084	5,032	30,740	3,443	933
Subtotal - County Administrative Office	30,913	5,547	31,917	3,575	969
5 Contracts & Purchasing	53,219	19,855	63,968	7,165	1,942
Subtotal - Contracts & Purchasing	53,219	19,855	63,968	7,165	1,942
6 Vehicle Maintenance & Repairs	15,512	8,609	21,115	2,365	641
6 Fuel Service	(85)	558	414	46	13
Subtotal - Fleet Administration	15,427	9,167	21,529	2,411	654
7 Human Resources	34,573	3,824	33,612	3,765	1,020
Subtotal - Human Resources	34,573	3,824	33,612	3,765	1,020
8 Civil Rights Office	6,807	1,141	6,957	779	211
Subtotal - Civil Rights Office	6,807	1,141	6,957	779	211
9 Information Technology Services	60,201	1,945	54,401	6,093	1,652
Subtotal - Information Technology	60,201	1,945	54,401	6,093	1,652
10 Fac Maintenance	0	541,605	474,109	53,102	14,394
10 Courier Charges	0	1,030	902	101	27
10 Mail Charges	0	1	1	0	0
Subtotal - Facilities & Facilities Mainten	0	542,636	475,012	53,203	14,421
11 Disbursements	0	27,241	23,846	2,671	724

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**B. Incoming Costs - (Default Spread Salary%)**

Dept:10 Facilities & Facilities Maintenance Projects

Department	First Incoming	Second Incoming	Fac Maintenance	Courier Charges	Mail Charges
11 Budget/Cost Plan/Gen Acctg	\$0	\$26,071	\$22,822	\$2,556	\$693
11 Payroll Division	0	15,353	13,439	1,505	408
11 System Division	0	6,463	5,658	634	172
Subtotal - Auditor-Controller	0	75,128	65,765	7,366	1,997
12 Treasury Activities	0	35,244	30,851	3,455	937
Subtotal - Treasurer-Tax Collector	0	35,244	30,851	3,455	937
13 Legal Services	0	63	55	6	2
Subtotal - County Counsel	0	63	55	6	2
<b>Total Incoming</b>	<b>731,923</b>	<b>694,571</b>	<b>1,248,721</b>	<b>139,862</b>	<b>37,911</b>
<b>C. Total Allocated</b>		<b>\$13,599,836</b>	<b>\$12,852,082</b>	<b>\$517,349</b>	<b>\$230,405</b>
			94.50%	3.80%	1.69%



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**Fac Maintenance Allocations**

**Dept:10 Facilities & Facilities Maintenance Projects**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Administrative Office	271,489	3.07%	\$375,316	\$0	\$375,316	\$0	\$375,316
5 Contracts & Purchasing	286,399	3.23%	395,928	0	395,928	0	395,928
6 Fleet Administration	112,787	1.27%	155,921	0	155,921	0	155,921
7 Human Resources	163,932	1.85%	226,625	0	226,625	0	226,625
8 Civil Rights Office	58,065	0.66%	80,271	0	80,271	0	80,271
9 Information Technology	300,581	3.39%	415,533	0	415,533	0	415,533
10 Facilities & Facilities Maintenance Proj	910,093	10.28%	1,258,143	(716,538)	541,605	0	541,605
11 Auditor-Controller	128,678	1.45%	177,889	0	177,889	11,585	189,474
12 Treasurer-Tax Collector	151,041	1.71%	208,804	0	208,804	13,598	222,402
13 County Counsel	128,687	1.45%	177,901	0	177,901	11,585	189,487
15 Board of Supervisors	123,099	1.39%	170,176	0	170,176	11,082	181,259
16 Office of Emergency Services	111,652	1.26%	154,352	0	154,352	10,052	164,403
18 Laguna Seca Track	2,196	0.02%	3,036	0	3,036	198	3,234
20 Economic Development Administration	94,103	1.06%	130,091	(4,027)	126,064	8,472	134,536
21 Assessor	93,984	1.06%	129,927	0	129,927	8,461	138,388
22 Clerk/Recorder	93,984	1.06%	129,927	0	129,927	8,461	138,388
23 Grand Jury	5,038	0.06%	6,965	(286)	6,679	454	7,132
26 Clerk of the Board	15,894	0.18%	21,972	0	21,972	1,431	23,403
27 Elections	406,175	4.59%	561,510	0	561,510	36,567	598,077
28 Emergency Communications	146,573	1.65%	202,627	0	202,627	13,196	215,823
29 District Attorney	150,747	1.70%	208,398	0	208,398	13,572	221,969
30 Child Support Services	43	0.00%	59	0	59	4	63
31 Public Defender	366,786	4.14%	507,057	0	507,057	33,021	540,079
32 Coroner	2,396	0.03%	3,312	0	3,312	216	3,528
33 Sheriff's Correctional Division	897,699	10.14%	1,241,009	(111)	1,240,898	80,818	1,321,717
34 Sheriff	200,025	2.26%	276,521	0	276,521	18,008	294,529
35 Juvenile Hall	20,924	0.24%	28,926	0	28,926	1,884	30,810
36 Probation	154,011	1.74%	212,910	0	212,910	13,865	226,775
37 Agricultural Commissioner	23,252	0.26%	32,144	0	32,144	2,093	34,238
41 Architectural Services	97	0.00%	134	0	134	9	143
42 Resource Management Agency	254,788	2.88%	352,228	0	352,228	22,938	375,166
44 Primary Health Care	85,150	0.96%	117,714	0	117,714	7,666	125,380
45 Emergency Medical Services	25,771	0.29%	35,627	0	35,627	2,320	37,947
46 Environmental Health	1,744	0.02%	2,411	0	2,411	157	2,568
47 Public Guardian/Administrator	74,499	0.84%	102,990	0	102,990	6,707	109,697
48 Children's Medical Services	56,442	0.64%	78,027	0	78,027	5,081	83,109
49 Public Health	39,879	0.45%	55,130	0	55,130	3,590	58,720
50 Health Administration	17,478	0.20%	24,162	0	24,162	1,574	25,736
51 Animal Services	18,462	0.21%	25,522	0	25,522	1,662	27,185
53 Social Services	179,423	2.03%	248,040	0	248,040	16,153	264,194
55 Agricultural Cooperative Extension	1,624	0.02%	2,245	0	2,245	146	2,391
56 Recreation Services	252,910	2.86%	349,631	(38,800)	310,831	22,769	333,600
58 Roads & Bridges - Maintenance	868,151	9.80%	1,200,161	0	1,200,161	78,158	1,278,320

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**Fac Maintenance Allocations**

**Dept:10 Facilities & Facilities Maintenance Projects**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
59 County Library	119,092	1.34%	\$164,637	\$0	\$164,637	\$10,722	\$175,358
64 Workforce Development Board	50,230	0.57%	69,440	0	69,440	4,522	73,962
65 Behavioral Health	45,394	0.51%	62,754	0	62,754	4,087	66,841
68 Water Resources Agency	336,138	3.80%	464,689	0	464,689	30,262	494,951
69 Capital Projects	0	0.00%	0	(3,752)	(3,752)	0	(3,752)
70 Facilities Master Plan Projects	0	0.00%	0	(80,476)	(80,476)	0	(80,476)
72 Natividad Medical Center	28	0.00%	39	0	39	3	41
73 Parks Lake & Resort Operations	2,983	0.03%	4,124	(112,882)	(108,758)	269	(108,490)
80 Superior Court of CA - Mo Co	507,955	5.74%	702,214	(718,781)	(16,567)	45,730	29,164
82 All Others	15,872	0.18%	21,942	0	21,942	1,429	23,371
83 All Others (Not Occupied)	482,451	5.45%	666,957	0	666,957	43,434	710,391
<b>Subtotal</b>	<b>8,856,894</b>	<b>100.00%</b>	<b>12,244,070</b>	<b>(1,675,653)</b>	<b>10,568,417</b>	<b>608,012</b>	<b>11,176,429</b>
Direct Bills					1,675,653		1,675,653
<b>Total</b>					<b>\$12,244,070</b>		<b>\$12,852,082</b>

Basis Units: Labor Cost - time records

Source: -

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**Courier Charges Allocations**

**Dept:10 Facilities & Facilities Maintenance Projects**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Administrative Office	13,443	3.57%	\$16,018	\$(13,444)	\$2,574	\$0	\$2,574
5 Contracts & Purchasing	5,377	1.43%	6,407	(5,377)	1,030	0	1,030
6 Fleet Administration	5,377	1.43%	6,407	(5,377)	1,030	0	1,030
7 Human Resources	8,066	2.14%	9,611	(8,066)	1,545	0	1,545
8 Civil Rights Office	5,377	1.43%	6,407	(5,377)	1,030	0	1,030
9 Information Technology	10,755	2.85%	12,815	(10,755)	2,060	0	2,060
10 Facilities & Facilities Maintenance Proj	5,377	1.43%	6,407	(5,377)	1,030	0	1,030
11 Auditor-Controller	5,377	1.43%	6,407	(5,377)	1,030	1,133	2,163
12 Treasurer-Tax Collector	5,377	1.43%	6,407	(5,377)	1,030	1,133	2,163
13 County Counsel	5,377	1.43%	6,407	(5,377)	1,030	1,133	2,163
14 Risk Management	2,689	0.71%	3,204	(2,689)	515	566	1,082
15 Board of Supervisors	6,722	1.78%	8,010	(6,722)	1,288	1,416	2,704
16 Office of Emergency Services	4,033	1.07%	4,806	(4,033)	773	850	1,622
18 Laguna Seca Track	1,613	0.43%	1,922	(1,613)	309	340	649
20 Economic Development Administration	5,377	1.43%	6,407	(5,377)	1,030	1,133	2,163
21 Assessor	2,689	0.71%	3,204	(2,689)	515	566	1,082
22 Clerk/Recorder	2,689	0.71%	3,204	(2,689)	515	566	1,082
26 Clerk of the Board	5,377	1.43%	6,407	(5,377)	1,030	1,133	2,163
27 Elections	5,377	1.43%	6,407	(5,377)	1,030	1,133	2,163
28 Emergency Communications	4,033	1.07%	4,806	(4,033)	773	850	1,622
29 District Attorney	10,755	2.85%	12,815	(10,755)	2,060	2,266	4,326
30 Child Support Services	5,377	1.43%	6,407	(5,377)	1,030	1,133	2,163
31 Public Defender	5,377	1.43%	6,407	(5,377)	1,030	1,133	2,163
34 Sheriff	10,755	2.85%	12,815	(10,755)	2,060	2,266	4,326
35 Juvenile Hall	8,066	2.14%	9,611	(8,066)	1,545	1,699	3,244
36 Probation	10,755	2.85%	12,815	(10,755)	2,060	2,266	4,326
37 Agricultural Commissioner	5,377	1.43%	6,407	(5,377)	1,030	1,133	2,163
39 Building Services	5,377	1.43%	6,407	(5,377)	1,030	1,133	2,163
40 Planning	8,066	2.14%	9,611	(8,066)	1,545	1,699	3,244
42 Resource Management Agency	5,377	1.43%	6,407	(5,377)	1,030	1,133	2,163
44 Primary Health Care	25,954	6.88%	30,926	(25,954)	4,972	5,468	10,440
45 Emergency Medical Services	5,377	1.43%	6,407	(5,377)	1,030	1,133	2,163
46 Environmental Health	13,443	3.57%	16,018	(13,444)	2,574	2,832	5,406
47 Public Guardian/Administrator	1,743	0.46%	2,077	(1,743)	334	367	701
48 Children's Medical Services	13,952	3.70%	16,625	(13,952)	2,673	2,939	5,612
49 Public Health	10,755	2.85%	12,815	(10,755)	2,060	2,266	4,326
50 Health Administration	5,377	1.43%	6,407	(5,377)	1,030	1,133	2,163
51 Animal Services	2,689	0.71%	3,204	(2,689)	515	566	1,082
52 Military & Veterans' Services	6,733	1.79%	8,023	(6,733)	1,290	1,418	2,708
53 Social Services	32,623	8.65%	38,872	(32,623)	6,249	6,873	13,122
55 Agricultural Cooperative Extension	5,377	1.43%	6,407	(5,377)	1,030	1,133	2,163
56 Recreation Services	2,689	0.71%	3,204	(2,689)	515	566	1,082
57 Roads & Bridges - Construction Projec	10,755	2.85%	12,815	(10,755)	2,060	2,266	4,326

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**Courier Charges Allocations**

**Dept:10 Facilities & Facilities Maintenance Projects**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
58 Roads & Bridges - Maintenance	5,377	1.43%	\$6,407	\$(5,377)	\$1,030	\$1,133	\$2,163
59 County Library	2,689	0.71%	3,204	(2,689)	515	566	1,082
62 Office for Employment Training	5,377	1.43%	6,407	(5,377)	1,030	1,133	2,163
65 Behavioral Health	34,953	9.27%	41,649	(34,953)	6,696	7,364	14,059
68 Water Resources Agency	2,689	0.71%	3,204	(2,689)	515	566	1,082
72 Natividad Medical Center	2,689	0.71%	3,204	(2,689)	515	566	1,082
<b>Subtotal</b>	<b>377,025</b>	<b>100.00%</b>	<b>449,249</b>	<b>(377,027)</b>	<b>72,222</b>	<b>68,100</b>	<b>140,322</b>
Direct Bills					377,027		377,027
<b>Total</b>					<b>\$449,249</b>		<b>\$517,349</b>

Basis Units: Direct Charges  
 Source: -

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**Mail Charges Allocations**

**Dept:10 Facilities & Facilities Maintenance Projects**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Administrative Office	217	0.11%	\$223	\$(217)	\$6	\$0	\$6
5 Contracts & Purchasing	43	0.02%	44	(43)	1	0	1
6 Fleet Administration	42	0.02%	43	(42)	1	0	1
7 Human Resources	517	0.25%	531	(517)	14	0	14
8 Civil Rights Office	56	0.03%	58	(56)	2	0	2
9 Information Technology	70	0.03%	72	(70)	2	0	2
10 Facilities & Facilities Maintenance Proj	21	0.01%	22	(21)	1	0	1
11 Auditor-Controller	12,446	6.04%	12,795	(12,446)	349	1,120	1,468
12 Treasurer-Tax Collector	13,869	6.73%	14,257	(13,869)	388	1,248	1,636
13 County Counsel	656	0.32%	674	(656)	18	59	77
14 Risk Management	6	0.00%	6	(6)	0	1	1
15 Board of Supervisors	670	0.32%	689	(670)	19	60	79
16 Office of Emergency Services	17	0.01%	17	(17)	0	2	2
17 Office of Community Engagement & St	0	0.00%	0	(0)	(0)	0	(0)
18 Laguna Seca Track	1	0.00%	1	(1)	0	0	0
20 Economic Development Administration	276	0.13%	284	(276)	8	25	33
21 Assessor	7,137	3.46%	7,337	(7,137)	200	642	842
22 Clerk/Recorder	5,645	2.74%	5,803	(5,645)	158	508	666
23 Grand Jury	0	0.00%	0	(0)	(0)	0	(0)
26 Clerk of the Board	277	0.13%	285	(277)	8	25	33
27 Elections	2,915	1.41%	2,997	(2,915)	82	262	344
28 Emergency Communications	59	0.03%	61	(59)	2	5	7
29 District Attorney	5,399	2.62%	5,550	(5,399)	151	486	637
30 Child Support Services	15,083	7.32%	15,505	(15,083)	422	1,357	1,779
31 Public Defender	667	0.32%	686	(667)	19	60	79
32 Coroner	0	0.00%	0	(0)	(0)	0	(0)
33 Sheriff's Correctional Division	3,799	1.84%	3,905	(3,799)	106	342	448
34 Sheriff	10,104	4.90%	10,387	(10,104)	283	909	1,192
36 Probation	3,947	1.91%	4,058	(3,947)	111	355	466
37 Agricultural Commissioner	1,350	0.65%	1,388	(1,350)	38	121	159
39 Building Services	4,778	2.32%	4,912	(4,778)	134	430	564
40 Planning	6,197	3.01%	6,371	(6,197)	174	557	731
41 Architectural Services	24	0.01%	25	(24)	1	2	3
42 Resource Management Agency	79	0.04%	81	(79)	2	7	9
43 Environmental Services	4	0.00%	4	(4)	0	0	0
44 Primary Health Care	13,174	6.39%	13,543	(13,174)	369	1,185	1,554
45 Emergency Medical Services	273	0.13%	281	(273)	8	25	32
46 Environmental Health	4,200	2.04%	4,318	(4,200)	118	378	495
47 Public Guardian/Administrator	2,699	1.31%	2,775	(2,699)	76	243	318
48 Children's Medical Services	1,830	0.89%	1,881	(1,830)	51	165	216
49 Public Health	1,246	0.60%	1,281	(1,246)	35	112	147
50 Health Administration	83	0.04%	85	(83)	2	7	10
51 Animal Services	591	0.29%	608	(591)	17	53	70

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**Mail Charges Allocations**

**Dept:10 Facilities & Facilities Maintenance Projects**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
52 Military & Veterans' Services	258	0.13%	\$265	\$(258)	\$7	\$23	\$30
53 Social Services	54,687	26.52%	56,218	(54,687)	1,531	4,919	6,451
54 Area Agency on Aging	150	0.07%	154	(150)	4	13	18
56 Recreation Services	199	0.10%	205	(199)	6	18	23
57 Roads & Bridges - Construction Project	62	0.03%	64	(62)	2	6	7
58 Roads & Bridges - Maintenance	98	0.05%	101	(98)	3	9	12
59 County Library	30	0.01%	31	(30)	1	3	4
61 Fish & Game Propagation	26	0.01%	27	(26)	1	2	3
62 Office for Employment Training	0	0.00%	0	(0)	(0)	0	(0)
65 Behavioral Health	2,668	1.29%	2,743	(2,668)	75	240	315
68 Water Resources Agency	966	0.47%	993	(966)	27	87	114
72 Natividad Medical Center	26,161	12.69%	26,894	(26,161)	733	2,353	3,086
82 All Others	401	0.19%	412	(401)	11	36	47
<b>Subtotal</b>	<b>206,173</b>	<b>100.00%</b>	<b>211,946</b>	<b>(206,174)</b>	<b>5,772</b>	<b>18,459</b>	<b>24,231</b>
Direct Bills					206,174		206,174
<b>Total</b>					<b>\$211,946</b>		<b>\$230,405</b>

Basis Units: Direct Charges  
 Source: -

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**Allocation Summary**

**Dept:10 Facilities & Facilities Maintenance Projects**

<b>Department</b>	<b>Fac Maintenance</b>	<b>Courier Charges</b>	<b>Mail Charges</b>	<b>Total</b>
0 Direct Billed	\$1,675,653	\$377,027	\$206,174	\$2,258,854
4 County Administrative Office	375,316	2,574	6	377,896
5 Contracts & Purchasing	395,928	1,030	1	396,959
6 Fleet Administration	155,921	1,030	1	156,952
7 Human Resources	226,625	1,545	14	228,185
8 Civil Rights Office	80,271	1,030	2	81,303
9 Information Technology	415,533	2,060	2	417,596
10 Facilities & Facilities Maintenance Proj	541,605	1,030	1	542,636
11 Auditor-Controller	189,474	2,163	1,468	193,104
12 Treasurer-Tax Collector	222,402	2,163	1,636	226,201
13 County Counsel	189,487	2,163	77	191,727
14 Risk Management	0	1,082	1	1,082
15 Board of Supervisors	181,259	2,704	79	184,041
16 Office of Emergency Services	164,403	1,622	2	166,028
17 Office of Community Engagement & St	0	0	(0)	(0)
18 Laguna Seca Track	3,234	649	0	3,882
20 Economic Development Administration	134,536	2,163	33	136,731
21 Assessor	138,388	1,082	842	140,311
22 Clerk/Recorder	138,388	1,082	666	140,135
23 Grand Jury	7,132	0	(0)	7,132
26 Clerk of the Board	23,403	2,163	33	25,599
27 Elections	598,077	2,163	344	600,584
28 Emergency Communications	215,823	1,622	7	217,452
29 District Attorney	221,969	4,326	637	226,932
30 Child Support Services	63	2,163	1,779	4,005
31 Public Defender	540,079	2,163	79	542,320
32 Coroner	3,528	0	(0)	3,528
33 Sheriff's Correctional Division	1,321,717	0	448	1,322,165
34 Sheriff	294,529	4,326	1,192	300,047
35 Juvenile Hall	30,810	3,244	0	34,054
36 Probation	226,775	4,326	466	231,567
37 Agricultural Commissioner	34,238	2,163	159	36,560
39 Building Services	0	2,163	564	2,726
40 Planning	0	3,244	731	3,975
41 Architectural Services	143	0	3	146
42 Resource Management Agency	375,166	2,163	9	377,338
43 Environmental Services	0	0	0	0
44 Primary Health Care	125,380	10,440	1,554	137,374
45 Emergency Medical Services	37,947	2,163	32	40,142
46 Environmental Health	2,568	5,406	495	8,470
47 Public Guardian/Administrator	109,697	701	318	110,716

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**Allocation Summary**

**Dept:10 Facilities & Facilities Maintenance Projects**

<b>Department</b>	<b>Fac Maintenance</b>	<b>Courier Charges</b>	<b>Mail Charges</b>	<b>Total</b>
48 Children's Medical Services	\$83,109	\$5,612	\$216	\$88,937
49 Public Health	58,720	4,326	147	63,193
50 Health Administration	25,736	2,163	10	27,908
51 Animal Services	27,185	1,082	70	28,336
52 Military & Veterans' Services	0	2,708	30	2,739
53 Social Services	264,194	13,122	6,451	283,766
54 Area Agency on Aging	0	0	18	18
55 Agricultural Cooperative Extension	2,391	2,163	0	4,554
56 Recreation Services	333,600	1,082	23	334,706
57 Roads & Bridges - Construction Projec	0	4,326	7	4,333
58 Roads & Bridges - Maintenance	1,278,320	2,163	12	1,280,494
59 County Library	175,358	1,082	4	176,444
61 Fish & Game Propagation	0	0	3	3
62 Office for Employment Training	0	2,163	(0)	2,163
64 Workforce Development Board	73,962	0	0	73,962
65 Behavioral Health	66,841	14,059	315	81,215
68 Water Resources Agency	494,951	1,082	114	496,146
69 Capital Projects	(3,752)	0	0	(3,752)
70 Facilities Master Plan Projects	(80,476)	0	0	(80,476)
72 Natividad Medical Center	41	1,082	3,086	4,209
73 Parks Lake & Resort Operations	(108,490)	0	0	(108,490)
80 Superior Court of CA - Mo Co	29,164	0	0	29,164
82 All Others	23,371	0	47	23,418
83 All Others (Not Occupied)	710,391	0	0	710,391
<b>Total</b>	<b>\$12,852,082</b>	<b>\$517,349</b>	<b>\$230,405</b>	<b>\$13,599,836</b>



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AUDITOR-CONTROLLER  
Explanatory Narrative

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

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

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

Department Administration

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

Disbursements

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

Budget, Cost Plan, General and Expenditure Accounting

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

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

**Payroll Division**

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

**Systems Division**

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

**Internal Audit**

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

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Property Tax/General Government/SB 90

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

Cannabis Activities

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

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**A. Department Costs**

Dept:11 Auditor-Controller

Description		Amount	General Admin	Disbursements	Budget/Cost Plan/Gen Acctg	Payroll Division	System Division	Internal Audit	Gen Govt/Prop Tax	Cannabis Activities
<b>Personnel Costs</b>										
Salaries	S1	4,134,958	589,402	491,021	1,038,667	1,046,380	430,101	209,182	323,820	6,386
<i>Salary % Split</i>			<i>14.25%</i>	<i>11.87%</i>	<i>25.12%</i>	<i>25.31%</i>	<i>10.40%</i>	<i>5.06%</i>	<i>7.83%</i>	<i>.15%</i>
Benefits	P	1,910,687	217,240	259,983	487,251	502,858	219,924	78,982	142,137	2,311
<b>Subtotal - Personnel Costs</b>		<b>6,045,645</b>	<b>806,642</b>	<b>751,003</b>	<b>1,525,918</b>	<b>1,549,238</b>	<b>650,025</b>	<b>288,164</b>	<b>465,957</b>	<b>8,697</b>
<b>Services &amp; Supplies Cost</b>										
Services & Supplies	P	531,782	251,160	52,069	161,674	2,732	8,197	54,560	1,390	0
Ins-Gen Liab (non-recoverable)	D	28,249	0	0	0	0	0	0	0	0
Revenue	P	(497,350)	(3,457)	0	(93,642)	0	0	0	(400,251)	0
Cost Plan Charges	D	(6,101,256)	0	0	0	0	0	0	0	0
Interfund Reimbursement	D	(26,828)	0	0	0	0	0	0	0	0
Intrafund Reimbursement	D	(500)	0	0	0	0	0	0	0	0
<b>Subtotal - Services &amp; Supplies</b>		<b>(6,065,903)</b>	<b>247,703</b>	<b>52,069</b>	<b>68,032</b>	<b>2,732</b>	<b>8,197</b>	<b>54,560</b>	<b>(398,861)</b>	<b>0</b>
<b>Department Cost Total</b>		<b>(20,258)</b>	<b>1,054,346</b>	<b>803,072</b>	<b>1,593,950</b>	<b>1,551,970</b>	<b>658,222</b>	<b>342,725</b>	<b>67,096</b>	<b>8,697</b>
<b>Adjustments to Cost</b>										
Ins-Gen Liab (non-recoverable)	D	(28,249)	0	0	0	0	0	0	0	0
Cost Plan Charges	D	6,101,256	0	0	0	0	0	0	0	0
Interfund Reimbursement	D	26,828	0	0	0	0	0	0	0	0
Intrafund Reimbursement	D	500	0	0	0	0	0	0	0	0
<b>Subtotal - Adjustments</b>		<b>6,100,335</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>6,080,077</b>	<b>1,054,346</b>	<b>803,072</b>	<b>1,593,950</b>	<b>1,551,970</b>	<b>658,222</b>	<b>342,725</b>	<b>67,096</b>	<b>8,697</b>
General Admin Distribution			(1,054,346)	146,015	308,869	311,163	127,900	62,205	96,295	1,899
<b>Grand Total</b>		<b>\$6,080,077</b>		<b>\$949,088</b>	<b>\$1,902,820</b>	<b>\$1,863,133</b>	<b>\$786,122</b>	<b>\$404,929</b>	<b>\$163,390</b>	<b>\$10,596</b>
								not allocated	not allocated	not allocated

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**B. Incoming Costs - (Default Spread Salary%)**

Dept:11 Auditor-Controller

Department	First Incoming	Second Incoming	Disbursements	Budget/Cost Plan/Gen Acctg	Payroll Division	System Division	Internal Audit	Gen Govt/Prop Tax	Cannabis Activities
1 Multi-Use Building	\$94,561	\$0	\$13,096	\$27,702	\$27,907	\$11,471	\$5,579	\$8,636	\$170
Subtotal - Building Depreciation	94,561	0	13,096	27,702	27,907	11,471	5,579	8,636	170
2 Depreciation Expense	1,441	0	200	422	425	175	85	132	3
Subtotal - Equipment Depreciation	1,441	0	200	422	425	175	85	132	3
3 Audit Costs	919	10	129	272	274	113	55	85	2
Subtotal - Annual County Audit	919	10	129	272	274	113	55	85	2
4 Records Retention	1,726	1,071	387	819	826	339	165	255	5
4 Budgeting, Finance & Analysis	15,943	2,667	2,577	5,452	5,492	2,258	1,098	1,700	34
Subtotal - County Administrative Office	17,669	3,738	2,965	6,271	6,318	2,597	1,263	1,955	39
5 Contracts & Purchasing	5,969	2,227	1,135	2,401	2,419	994	484	748	15
Subtotal - Contracts & Purchasing	5,969	2,227	1,135	2,401	2,419	994	484	748	15
6 Vehicle Maintenance & Repairs	163	91	35	74	75	31	15	23	0
Subtotal - Fleet Administration	163	91	35	74	75	31	15	23	0
7 Human Resources	39,930	4,417	6,142	12,991	13,088	5,380	2,616	4,050	80
Subtotal - Human Resources	39,930	4,417	6,142	12,991	13,088	5,380	2,616	4,050	80
8 Civil Rights Office	7,861	1,318	1,271	2,689	2,709	1,113	542	838	17
Subtotal - Civil Rights Office	7,861	1,318	1,271	2,689	2,709	1,113	542	838	17
9 Information Technology Services	250,320	8,072	35,784	75,696	76,258	31,345	15,245	23,599	465
Subtotal - Information Technology	250,320	8,072	35,784	75,696	76,258	31,345	15,245	23,599	465
10 Fac Maintenance	177,889	11,585	26,240	55,506	55,918	22,984	11,179	17,305	341
10 Courier Charges	1,030	1,133	300	634	638	262	128	198	4
10 Mail Charges	349	1,120	203	430	433	178	87	134	3
Subtotal - Facilities & Facilities Maintenan	179,267	13,837	26,743	56,570	56,990	23,425	11,393	17,636	348
11 Disbursements	0	93,879	13,001	27,502	27,706	11,388	5,539	8,574	169
11 Budget/Cost Plan/Gen Acctg	0	13,816	1,913	4,048	4,078	1,676	815	1,262	25

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**B. Incoming Costs - (Default Spread Salary%)**

Dept:11 Auditor-Controller

Department	First Incoming	Second Incoming	Disbursements	Budget/Cost Plan/Gen Acctg	Payroll Division	System Division	Internal Audit	Gen Govt/Prop Tax	Cannabis Activities
11 Payroll Division	\$0	\$17,731	\$2,456	\$5,194	\$5,233	\$2,151	\$1,046	\$1,619	\$32
11 System Division	0	7,465	1,034	2,187	2,203	906	440	682	13
Subtotal - Auditor-Controller	0	132,892	18,404	38,931	39,220	16,121	7,840	12,137	239
12 Treasury Activities	0	121,459	16,821	35,581	35,845	14,734	7,166	11,093	219
Subtotal - Treasurer-Tax Collector	0	121,459	16,821	35,581	35,845	14,734	7,166	11,093	219
13 Legal Services	0	22,547	3,123	6,605	6,654	2,735	1,330	2,059	41
Subtotal - County Counsel	0	22,547	3,123	6,605	6,654	2,735	1,330	2,059	41
<b>Total Incoming</b>	<b>598,100</b>	<b>310,608</b>	<b>125,846</b>	<b>266,205</b>	<b>268,182</b>	<b>110,233</b>	<b>53,612</b>	<b>82,993</b>	<b>1,637</b>
<b>C. Total Allocated</b>		<b>\$6,988,785</b>	<b>\$1,074,934</b>	<b>\$2,169,024</b>	<b>\$2,131,315</b>	<b>\$896,354</b>	<b>\$458,542</b>	<b>\$246,384</b>	<b>\$12,232</b>
			15.38%	31.04%	30.50%	12.83%	6.56%	3.53%	0.18%

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**Disbursements Allocations**

Dept:11 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Administrative Office	296	0.56%	\$5,739	\$0	\$5,739	\$0	\$5,739
5 Contracts & Purchasing	32	0.06%	620	0	620	0	620
6 Fleet Administration	1,307	2.46%	25,341	0	25,341	0	25,341
7 Human Resources	246	0.46%	4,770	0	4,770	0	4,770
8 Civil Rights Office	50	0.09%	969	0	969	0	969
9 Information Technology	960	1.80%	18,613	0	18,613	0	18,613
10 Facilities & Facilities Maintenance Proj	1,405	2.64%	27,241	0	27,241	0	27,241
11 Auditor-Controller	4,842	9.10%	93,879	0	93,879	0	93,879
12 Treasurer-Tax Collector	1,862	3.50%	36,102	0	36,102	1,817	37,918
13 County Counsel	247	0.46%	4,789	0	4,789	241	5,030
14 Risk Management	43	0.08%	834	0	834	42	876
15 Board of Supervisors	402	0.76%	7,794	0	7,794	392	8,186
16 Office of Emergency Services	119	0.22%	2,307	0	2,307	116	2,423
17 Office of Community Engagement & St	35	0.07%	679	0	679	34	713
18 Laguna Seca Track	378	0.71%	7,329	0	7,329	369	7,698
19 Auxiliary Services	6	0.01%	116	0	116	6	122
20 Economic Development Administration	219	0.41%	4,246	0	4,246	214	4,460
21 Assessor	158	0.30%	3,063	0	3,063	154	3,218
22 Clerk/Recorder	193	0.36%	3,742	0	3,742	188	3,930
23 Grand Jury	287	0.54%	5,565	0	5,565	280	5,845
24 Enterprise Risk	13	0.02%	252	0	252	13	265
26 Clerk of the Board	56	0.11%	1,086	0	1,086	55	1,140
27 Elections	435	0.82%	8,434	0	8,434	424	8,858
28 Emergency Communications	276	0.52%	5,351	0	5,351	269	5,621
29 District Attorney	543	1.02%	10,528	0	10,528	530	11,058
30 Child Support Services	460	0.86%	8,919	0	8,919	449	9,368
31 Public Defender	940	1.77%	18,225	0	18,225	917	19,142
32 Coroner	146	0.27%	2,831	0	2,831	142	2,973
33 Sheriff's Correctional Division	631	1.19%	12,234	0	12,234	616	12,850
34 Sheriff	1,448	2.72%	28,075	0	28,075	1,413	29,488
35 Juvenile Hall	1,060	1.99%	20,552	0	20,552	1,034	21,586
36 Probation	3,926	7.38%	76,120	0	76,120	3,831	79,950
37 Agricultural Commissioner	575	1.08%	11,148	0	11,148	561	11,709
39 Building Services	246	0.46%	4,770	0	4,770	240	5,010
40 Planning	320	0.60%	6,204	0	6,204	312	6,517
41 Architectural Services	68	0.13%	1,318	0	1,318	66	1,385
42 Resource Management Agency	223	0.42%	4,324	0	4,324	218	4,541
43 Environmental Services	106	0.20%	2,055	0	2,055	103	2,159
44 Primary Health Care	2,457	4.62%	47,638	0	47,638	2,397	50,035
45 Emergency Medical Services	206	0.39%	3,994	0	3,994	201	4,195
46 Environmental Health	808	1.52%	15,666	0	15,666	788	16,454
47 Public Guardian/Administrator	122	0.23%	2,365	0	2,365	119	2,484
48 Children's Medical Services	137	0.26%	2,656	0	2,656	134	2,790

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**Disbursements Allocations**

Dept:11 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 Public Health	1,170	2.20%	\$22,685	\$0	\$22,685	\$1,142	\$23,826
50 Health Administration	399	0.75%	7,736	0	7,736	389	8,125
51 Animal Services	400	0.75%	7,755	0	7,755	390	8,146
52 Military & Veterans' Services	111	0.21%	2,152	0	2,152	108	2,260
53 Social Services	2,462	4.63%	47,735	0	47,735	2,402	50,137
54 Area Agency on Aging	169	0.32%	3,277	0	3,277	165	3,442
55 Agricultural Cooperative Extension	2	0.00%	39	0	39	2	41
56 Recreation Services	947	1.78%	18,361	0	18,361	924	19,285
57 Roads & Bridges - Construction Projec	664	1.25%	12,874	0	12,874	648	13,522
58 Roads & Bridges - Maintenance	974	1.83%	18,884	0	18,884	950	19,835
59 County Library	869	1.63%	16,849	0	16,849	848	17,697
60 IHSS PA-Administration	21	0.04%	407	0	407	20	428
61 Fish & Game Propagation	24	0.05%	465	0	465	23	489
63 Community Action Partnership	78	0.15%	1,512	0	1,512	76	1,588
65 Behavioral Health	1,729	3.25%	33,523	0	33,523	1,687	35,210
66 Homeland Security Grant	29	0.05%	562	0	562	28	591
67 NGEN Operations & Maintenance	3	0.01%	58	0	58	3	61
68 Water Resources Agency	1,306	2.45%	25,321	0	25,321	1,274	26,596
69 Capital Projects	279	0.52%	5,409	0	5,409	272	5,682
71 Emergency Communication - NGEN R:	7	0.01%	136	0	136	7	143
72 Natividad Medical Center	11,613	21.82%	225,159	0	225,159	11,331	236,491
73 Parks Lake & Resort Operations	438	0.82%	8,492	0	8,492	427	8,920
74 General Liability Insurance (ISF)	95	0.18%	1,842	0	1,842	93	1,935
75 Workmens' Compensation (ISF)	117	0.22%	2,268	0	2,268	114	2,383
76 Benefits Programs Fund (ISF)	200	0.38%	3,878	0	3,878	195	4,073
77 Enterprise Resource Planning (ISF)	5	0.01%	97	0	97	5	102
78 Vehicle Replacement Planning (ISF)	41	0.08%	795	0	795	40	835
82 All Others	782	1.47%	15,162	0	15,162	763	15,925
<b>Subtotal</b>	<b>53,223</b>	<b>100.00%</b>	<b>1,031,918</b>	<b>0</b>	<b>1,031,918</b>	<b>43,016</b>	<b>1,074,934</b>
Direct Bills					0		0
<b>Total</b>					<b>\$1,031,918</b>		<b>\$1,074,934</b>

Basis Units: Warrant Count  
 Source: -



**Monterey County, California**  
**2 CFR Part 200 Cost Allocation Plan for Use in FY 2020-2021**

FY 2018-19 Actual  
 3/30/2020

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	265,350	0.02%	\$517	\$0	\$517	\$0	\$517
4 County Administrative Office	6,021,725	0.56%	11,722	0	11,722	0	11,722
5 Contracts & Purchasing	1,047,592	0.10%	2,039	0	2,039	0	2,039
6 Fleet Administration	6,247,499	0.59%	12,162	0	12,162	0	12,162
7 Human Resources	4,900,402	0.46%	9,540	0	9,540	0	9,540
8 Civil Rights Office	972,158	0.09%	1,892	0	1,892	0	1,892
9 Information Technology	23,873,009	2.24%	46,473	0	46,473	0	46,473
10 Facilities & Facilities Maintenance Proj	13,392,334	1.25%	26,071	0	26,071	0	26,071
11 Auditor-Controller	7,097,420	0.66%	13,816	0	13,816	0	13,816
12 Treasurer-Tax Collector	8,965,430	0.84%	17,453	0	17,453	813	18,266
13 County Counsel	6,332,323	0.59%	12,327	0	12,327	574	12,901
14 Risk Management	2,010,558	0.19%	3,914	0	3,914	182	4,096
15 Board of Supervisors	3,236,744	0.30%	6,301	0	6,301	293	6,594
16 Office of Emergency Services	844,368	0.08%	1,644	0	1,644	77	1,720
17 Office of Community Engagement & St	645,919	0.06%	1,257	0	1,257	59	1,316
18 Laguna Seca Track	15,854,150	1.49%	30,863	0	30,863	1,437	32,301
19 Auxiliary Services	160,979	0.02%	313	0	313	15	328
20 Economic Development Administration	7,856,163	0.74%	15,294	0	15,294	712	16,006
21 Assessor	6,017,915	0.56%	11,715	0	11,715	546	12,261
22 Clerk/Recorder	2,293,499	0.21%	4,465	0	4,465	208	4,673
23 Grand Jury	160,800	0.02%	313	0	313	15	328
24 Enterprise Risk	704,627	0.07%	1,372	0	1,372	64	1,436
26 Clerk of the Board	709,365	0.07%	1,381	0	1,381	64	1,445
27 Elections	4,294,428	0.40%	8,360	0	8,360	389	8,749
28 Emergency Communications	11,494,735	1.08%	22,377	0	22,377	1,042	23,419
29 District Attorney	26,472,421	2.48%	51,534	0	51,534	2,400	53,934
30 Child Support Services	10,863,258	1.02%	21,147	0	21,147	985	22,132
31 Public Defender	12,754,624	1.19%	24,829	0	24,829	1,156	25,986
32 Coroner	2,230,391	0.21%	4,342	0	4,342	202	4,544
33 Sheriff's Correctional Division	53,352,043	5.00%	103,860	0	103,860	4,837	108,697
34 Sheriff	43,993,148	4.12%	85,641	0	85,641	3,988	89,630
35 Juvenile Hall	20,698,603	1.94%	40,294	0	40,294	1,877	42,170
36 Probation	26,468,305	2.48%	51,526	0	51,526	2,400	53,925
37 Agricultural Commissioner	9,583,396	0.90%	18,656	0	18,656	869	19,525
38 Produce Inspection	1,095,157	0.10%	2,132	0	2,132	99	2,231
39 Building Services	7,022,668	0.66%	13,671	0	13,671	637	14,308
40 Planning	5,023,206	0.47%	9,779	0	9,779	455	10,234
41 Architectural Services	955,326	0.09%	1,860	0	1,860	87	1,946
42 Resource Management Agency	5,420,920	0.51%	10,553	0	10,553	491	11,044
43 Environmental Services	1,294,522	0.12%	2,520	0	2,520	117	2,637
44 Primary Health Care	53,474,822	5.01%	104,099	0	104,099	4,848	108,947
45 Emergency Medical Services	4,690,261	0.44%	9,130	0	9,130	425	9,556
46 Environmental Health	12,209,429	1.14%	23,768	0	23,768	1,107	24,875

**Monterey County, California**  
**2 CFR Part 200 Cost Allocation Plan for Use in FY 2020-2021**

FY 2018-19 Actual  
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**Budget/Cost Plan/Gen Acctg Allocations**

Dept:11 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 Public Guardian/Administrator	1,551,753	0.15%	\$3,021	\$0	\$3,021	\$141	\$3,161
48 Children's Medical Services	5,003,793	0.47%	9,741	0	9,741	454	10,194
49 Public Health	21,022,407	1.97%	40,924	0	40,924	1,906	42,830
50 Health Administration	7,666,251	0.72%	14,924	0	14,924	695	15,619
51 Animal Services	2,151,667	0.20%	4,189	0	4,189	195	4,384
52 Military & Veterans' Services	1,709,823	0.16%	3,328	0	3,328	155	3,484
53 Social Services	116,587,339	10.92%	226,960	0	226,960	10,570	237,530
54 Area Agency on Aging	2,737,425	0.26%	5,329	0	5,329	248	5,577
55 Agricultural Cooperative Extension	410,334	0.04%	799	0	799	37	836
56 Recreation Services	4,283,611	0.40%	8,339	0	8,339	388	8,727
57 Roads & Bridges - Construction Project	4,624,048	0.43%	9,002	0	9,002	419	9,421
58 Roads & Bridges - Maintenance	12,482,700	1.17%	24,300	0	24,300	1,132	25,432
59 County Library	9,252,601	0.87%	18,012	0	18,012	839	18,851
60 IHSS PA-Administration	1,023,815	0.10%	1,993	0	1,993	93	2,086
61 Fish & Game Propagation	41,803	0.00%	81	0	81	4	85
62 Office for Employment Training	2,033,740	0.19%	3,959	0	3,959	184	4,143
63 Community Action Partnership	592,817	0.06%	1,154	0	1,154	54	1,208
64 Workforce Development Board	3,268,946	0.31%	6,364	0	6,364	296	6,660
65 Behavioral Health	113,696,900	10.65%	221,333	0	221,333	10,308	231,641
66 Homeland Security Grant	636,739	0.06%	1,240	0	1,240	58	1,297
67 NGEN Operations & Maintenance	1,082,124	0.10%	2,107	0	2,107	98	2,205
68 Water Resources Agency	24,885,576	2.33%	48,445	0	48,445	2,256	50,701
69 Capital Projects	814,497	0.08%	1,586	0	1,586	74	1,659
70 Facilities Master Plan Projects	653,723	0.06%	1,273	0	1,273	59	1,332
72 Natividad Medical Center	266,799,683	24.99%	519,377	0	519,377	24,188	543,565
73 Parks Lake & Resort Operations	5,450,700	0.51%	10,611	0	10,611	494	11,105
74 General Liability Insurance (ISF)	5,859,927	0.55%	11,407	0	11,407	531	11,939
75 Workmens' Compensation (ISF)	5,588,141	0.52%	10,878	0	10,878	507	11,385
76 Benefits Programs Fund (ISF)	6,165,242	0.58%	12,002	0	12,002	559	12,561
82 All Others	6,388,133	0.60%	12,436	0	12,436	579	13,015
<b>Subtotal</b>	<b>1,067,468,250</b>	<b>100.00%</b>	<b>2,078,032</b>	<b>0</b>	<b>2,078,032</b>	<b>90,992</b>	<b>2,169,024</b>
Direct Bills					0		0
<b>Total</b>					<b>\$2,078,032</b>		<b>\$2,169,024</b>

Basis Units: Budgeted Adjusted Expenditures  
 Source: -

**Monterey County, California**  
**2 CFR Part 200 Cost Allocation Plan for Use in FY 2020-2021**

FY 2018-19 Actual  
 3/30/2020

**Payroll Division Allocations**

**Dept:11 Auditor-Controller**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Administrative Office	25.00	0.53%	\$10,812	\$0	\$10,812	\$0	\$10,812
5 Contracts & Purchasing	7.00	0.15%	3,027	0	3,027	0	3,027
6 Fleet Administration	21.00	0.45%	9,082	0	9,082	0	9,082
7 Human Resources	29.00	0.61%	12,542	0	12,542	0	12,542
8 Civil Rights Office	5.00	0.11%	2,162	0	2,162	0	2,162
9 Information Technology	95.00	2.01%	41,085	0	41,085	0	41,085
10 Facilities & Facilities Maintenance Proj	35.50	0.75%	15,353	0	15,353	0	15,353
11 Auditor-Controller	41.00	0.87%	17,731	0	17,731	0	17,731
12 Treasurer-Tax Collector	46.00	0.98%	19,894	0	19,894	946	20,840
13 County Counsel	31.00	0.66%	13,407	0	13,407	637	14,044
14 Risk Management	10.00	0.21%	4,325	0	4,325	206	4,530
15 Board of Supervisors	19.00	0.40%	8,217	0	8,217	391	8,608
16 Office of Emergency Services	6.00	0.13%	2,595	0	2,595	123	2,718
17 Office of Community Engagement & St	1.00	0.02%	432	0	432	21	453
20 Economic Development Administration	6.00	0.13%	2,595	0	2,595	123	2,718
21 Assessor	47.00	1.00%	20,326	0	20,326	966	21,293
22 Clerk/Recorder	17.00	0.36%	7,352	0	7,352	350	7,702
26 Clerk of the Board	4.00	0.08%	1,730	0	1,730	82	1,812
27 Elections	11.00	0.23%	4,757	0	4,757	226	4,983
28 Emergency Communications	62.00	1.31%	26,813	0	26,813	1,275	28,088
29 District Attorney	144.00	3.05%	62,276	0	62,276	2,961	65,237
30 Child Support Services	85.18	1.81%	36,838	0	36,838	1,752	38,590
31 Public Defender	52.50	1.11%	22,705	0	22,705	1,080	23,784
32 Coroner	7.00	0.15%	3,027	0	3,027	144	3,171
33 Sheriff's Correctional Division	229.00	4.86%	99,036	0	99,036	4,709	103,745
34 Sheriff	199.00	4.22%	86,062	0	86,062	4,092	90,154
35 Juvenile Hall	128.00	2.71%	55,356	0	55,356	2,632	57,988
36 Probation	147.00	3.12%	63,573	0	63,573	3,023	66,596
37 Agricultural Commissioner	66.00	1.40%	28,543	0	28,543	1,357	29,900
38 Produce Inspection	3.00	0.06%	1,297	0	1,297	62	1,359
39 Building Services	45.00	0.95%	19,461	0	19,461	925	20,387
40 Planning	16.00	0.34%	6,920	0	6,920	329	7,249
42 Resource Management Agency	33.00	0.70%	14,272	0	14,272	679	14,950
43 Environmental Services	6.00	0.13%	2,595	0	2,595	123	2,718
44 Primary Health Care	267.50	5.67%	115,686	0	115,686	5,501	121,187
45 Emergency Medical Services	6.00	0.13%	2,595	0	2,595	123	2,718
46 Environmental Health	57.80	1.23%	24,997	0	24,997	1,189	26,185
47 Public Guardian/Administrator	8.00	0.17%	3,460	0	3,460	165	3,624
48 Children's Medical Services	22.53	0.48%	9,744	0	9,744	463	10,207
49 Public Health	96.30	2.04%	41,647	0	41,647	1,980	43,627
50 Health Administration	41.00	0.87%	17,731	0	17,731	843	18,574
51 Animal Services	10.00	0.21%	4,325	0	4,325	206	4,530
52 Military & Veterans' Services	9.00	0.19%	3,892	0	3,892	185	4,077

**Monterey County, California**  
**2 CFR Part 200 Cost Allocation Plan for Use in FY 2020-2021**

FY 2018-19 Actual  
 3/30/2020

**Payroll Division Allocations**

Dept:11 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
53 Social Services	796.00	16.88%	\$344,247	\$0	\$344,247	\$16,369	\$360,616
54 Area Agency on Aging	2.00	0.04%	865	0	865	41	906
56 Recreation Services	21.00	0.45%	9,082	0	9,082	432	9,514
57 Roads & Bridges - Construction Projec	18.00	0.38%	7,784	0	7,784	370	8,155
58 Roads & Bridges - Maintenance	55.43	1.18%	23,972	0	23,972	1,140	25,112
59 County Library	56.20	1.19%	24,305	0	24,305	1,156	25,461
60 IHSS PA-Administration	7.00	0.15%	3,027	0	3,027	144	3,171
63 Community Action Partnership	1.00	0.02%	432	0	432	21	453
64 Workforce Development Board	8.00	0.17%	3,460	0	3,460	165	3,624
65 Behavioral Health	372.88	7.91%	161,260	0	161,260	7,668	168,928
68 Water Resources Agency	32.00	0.68%	13,839	0	13,839	658	14,497
72 Natividad Medical Center	1,139.44	24.16%	492,775	0	492,775	23,431	516,206
82 All Others	10.00	0.21%	4,325	0	4,325	206	4,530
<b>Subtotal</b>	<b>4,716.26</b>	<b>100.00%</b>	<b>2,039,647</b>	<b>0</b>	<b>2,039,647</b>	<b>91,668</b>	<b>2,131,315</b>
Direct Bills					0		0
<b>Total</b>					<b>\$2,039,647</b>		<b>\$2,131,315</b>

Basis Units: Number of employees of each user department

Source: -

**Monterey County, California**  
**2 CFR Part 200 Cost Allocation Plan for Use in FY 2020-2021**

FY 2018-19 Actual  
 3/30/2020

**System Division Allocations**

Dept:11 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Administrative Office	25.00	0.53%	\$4,552	\$0	\$4,552	\$0	\$4,552
5 Contracts & Purchasing	7.00	0.15%	1,274	0	1,274	0	1,274
6 Fleet Administration	21.00	0.45%	3,823	0	3,823	0	3,823
7 Human Resources	29.00	0.61%	5,280	0	5,280	0	5,280
8 Civil Rights Office	5.00	0.11%	910	0	910	0	910
9 Information Technology	95.00	2.01%	17,296	0	17,296	0	17,296
10 Facilities & Facilities Maintenance Proj	35.50	0.75%	6,463	0	6,463	0	6,463
11 Auditor-Controller	41.00	0.87%	7,465	0	7,465	0	7,465
12 Treasurer-Tax Collector	46.00	0.98%	8,375	0	8,375	389	8,764
13 County Counsel	31.00	0.66%	5,644	0	5,644	262	5,906
14 Risk Management	10.00	0.21%	1,821	0	1,821	85	1,905
15 Board of Supervisors	19.00	0.40%	3,459	0	3,459	161	3,620
16 Office of Emergency Services	6.00	0.13%	1,092	0	1,092	51	1,143
17 Office of Community Engagement & St	1.00	0.02%	182	0	182	8	191
20 Economic Development Administration	6.00	0.13%	1,092	0	1,092	51	1,143
21 Assessor	47.00	1.00%	8,557	0	8,557	397	8,954
22 Clerk/Recorder	17.00	0.36%	3,095	0	3,095	144	3,239
26 Clerk of the Board	4.00	0.08%	728	0	728	34	762
27 Elections	11.00	0.23%	2,003	0	2,003	93	2,096
28 Emergency Communications	62.00	1.31%	11,288	0	11,288	524	11,812
29 District Attorney	144.00	3.05%	26,218	(125)	26,093	1,217	27,310
30 Child Support Services	85.18	1.81%	15,508	0	15,508	720	16,228
31 Public Defender	52.50	1.11%	9,559	0	9,559	444	10,002
32 Coroner	7.00	0.15%	1,274	0	1,274	59	1,334
33 Sheriff's Correctional Division	229.00	4.86%	41,693	0	41,693	1,936	43,629
34 Sheriff	199.00	4.22%	36,231	0	36,231	1,682	37,913
35 Juvenile Hall	128.00	2.71%	23,305	0	23,305	1,082	24,386
36 Probation	147.00	3.12%	26,764	0	26,764	1,243	28,006
37 Agricultural Commissioner	66.00	1.40%	12,016	0	12,016	558	12,574
38 Produce Inspection	3.00	0.06%	546	0	546	25	572
39 Building Services	45.00	0.95%	8,193	0	8,193	380	8,573
40 Planning	16.00	0.34%	2,913	0	2,913	135	3,048
42 Resource Management Agency	33.00	0.70%	6,008	0	6,008	279	6,287
43 Environmental Services	6.00	0.13%	1,092	0	1,092	51	1,143
44 Primary Health Care	267.50	5.67%	48,703	0	48,703	2,261	50,964
45 Emergency Medical Services	6.00	0.13%	1,092	(125)	967	51	1,018
46 Environmental Health	57.80	1.23%	10,523	(125)	10,398	489	10,887
47 Public Guardian/Administrator	8.00	0.17%	1,457	0	1,457	68	1,524
48 Children's Medical Services	22.53	0.48%	4,102	0	4,102	190	4,292
49 Public Health	96.30	2.04%	17,533	0	17,533	814	18,347
50 Health Administration	41.00	0.87%	7,465	(125)	7,340	347	7,686
51 Animal Services	10.00	0.21%	1,821	0	1,821	85	1,905
52 Military & Veterans' Services	9.00	0.19%	1,639	0	1,639	76	1,715

**Monterey County, California**  
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FY 2018-19 Actual  
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**System Division Allocations**

Dept:11 Auditor-Controller

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
53 Social Services	796.00	16.88%	\$144,925	\$0	\$144,925	\$6,728	\$151,653
54 Area Agency on Aging	2.00	0.04%	364	0	364	17	381
56 Recreation Services	21.00	0.45%	3,823	0	3,823	178	4,001
57 Roads & Bridges - Construction Projec	18.00	0.38%	3,277	(13,500)	(10,223)	152	(10,071)
58 Roads & Bridges - Maintenance	55.43	1.18%	10,092	0	10,092	469	10,560
59 County Library	56.20	1.19%	10,232	0	10,232	475	10,707
60 IHSS PA-Administration	7.00	0.15%	1,274	0	1,274	59	1,334
63 Community Action Partnership	1.00	0.02%	182	0	182	8	191
64 Workforce Development Board	8.00	0.17%	1,457	0	1,457	68	1,524
65 Behavioral Health	372.88	7.91%	67,889	(125)	67,764	3,152	70,916
68 Water Resources Agency	32.00	0.68%	5,826	0	5,826	270	6,097
72 Natividad Medical Center	1,139.44	24.16%	207,454	(13,203)	194,251	9,631	203,883
82 All Others	10.00	0.21%	1,821	0	1,821	85	1,905
<b>Subtotal</b>	<b>4,716.26</b>	<b>100.00%</b>	<b>858,675</b>	<b>(27,328)</b>	<b>831,347</b>	<b>37,679</b>	<b>869,026</b>
Direct Bills					27,328		27,328
<b>Total</b>					<b>\$858,675</b>		<b>\$896,354</b>

Basis Units: Number of employees of each user department

Source: -

**Monterey County, California**  
**2 CFR Part 200 Cost Allocation Plan for Use in FY 2020-2021**

FY 2018-19 Actual  
 3/30/2020

**Allocation Summary**

Dept:11 Auditor-Controller

Department	Disbursements	Budget/Cost Plan/Gen Acctg	Payroll Division	System Division	Internal Audit	Gen Govt/Prop Tax	Cannabis Activities	Total
0 Direct Billed	\$0	\$0	\$0	\$27,328	\$0	\$0	\$0	\$27,328
3 Annual County Audit	0	517	0	0	0	0	0	517
4 County Administrative Office	5,739	11,722	10,812	4,552	0	0	0	32,825
5 Contracts & Purchasing	620	2,039	3,027	1,274	0	0	0	6,962
6 Fleet Administration	25,341	12,162	9,082	3,823	0	0	0	50,408
7 Human Resources	4,770	9,540	12,542	5,280	0	0	0	32,131
8 Civil Rights Office	969	1,892	2,162	910	0	0	0	5,935
9 Information Technology	18,613	46,473	41,085	17,296	0	0	0	123,468
10 Facilities & Facilities Maintenance Proj	27,241	26,071	15,353	6,463	0	0	0	75,128
11 Auditor-Controller	93,879	13,816	17,731	7,465	0	0	0	132,892
12 Treasurer-Tax Collector	37,918	18,266	20,840	8,764	0	0	0	85,788
13 County Counsel	5,030	12,901	14,044	5,906	0	0	0	37,881
14 Risk Management	876	4,096	4,530	1,905	0	0	0	11,407
15 Board of Supervisors	8,186	6,594	8,608	3,620	0	0	0	27,008
16 Office of Emergency Services	2,423	1,720	2,718	1,143	0	0	0	8,005
17 Office of Community Engagement & St	713	1,316	453	191	0	0	0	2,672
18 Laguna Seca Track	7,698	32,301	0	0	0	0	0	39,998
19 Auxiliary Services	122	328	0	0	0	0	0	450
20 Economic Development Administration	4,460	16,006	2,718	1,143	0	0	0	24,327
21 Assessor	3,218	12,261	21,293	8,954	0	0	0	45,725
22 Clerk/Recorder	3,930	4,673	7,702	3,239	0	0	0	19,543
23 Grand Jury	5,845	328	0	0	0	0	0	6,172
24 Enterprise Risk	265	1,436	0	0	0	0	0	1,700
26 Clerk of the Board	1,140	1,445	1,812	762	0	0	0	5,160
27 Elections	8,858	8,749	4,983	2,096	0	0	0	24,687
28 Emergency Communications	5,621	23,419	28,088	11,812	0	0	0	68,940
29 District Attorney	11,058	53,934	65,237	27,310	0	0	0	157,538
30 Child Support Services	9,368	22,132	38,590	16,228	0	0	0	86,318
31 Public Defender	19,142	25,986	23,784	10,002	0	0	0	78,915
32 Coroner	2,973	4,544	3,171	1,334	0	0	0	12,022
33 Sheriff's Correctional Division	12,850	108,697	103,745	43,629	0	0	0	268,921
34 Sheriff	29,488	89,630	90,154	37,913	0	0	0	247,184
35 Juvenile Hall	21,586	42,170	57,988	24,386	0	0	0	146,132
36 Probation	79,950	53,925	66,596	28,006	0	0	0	228,478
37 Agricultural Commissioner	11,709	19,525	29,900	12,574	0	0	0	73,709
38 Produce Inspection	0	2,231	1,359	572	0	0	0	4,162
39 Building Services	5,010	14,308	20,387	8,573	0	0	0	48,277
40 Planning	6,517	10,234	7,249	3,048	0	0	0	27,047
41 Architectural Services	1,385	1,946	0	0	0	0	0	3,331
42 Resource Management Agency	4,541	11,044	14,950	6,287	0	0	0	36,823
43 Environmental Services	2,159	2,637	2,718	1,143	0	0	0	8,657

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**Allocation Summary**

Dept:11 Auditor-Controller

Department	Disbursements	Budget/Cost Plan/Gen Acctg	Payroll Division	System Division	Internal Audit	Gen Govt/Prop Tax	Cannabis Activities	Total
44 Primary Health Care	\$50,035	\$108,947	\$121,187	\$50,964	\$0	\$0	\$0	\$331,133
45 Emergency Medical Services	4,195	9,556	2,718	1,018	0	0	0	17,487
46 Environmental Health	16,454	24,875	26,185	10,887	0	0	0	78,402
47 Public Guardian/Administrator	2,484	3,161	3,624	1,524	0	0	0	10,794
48 Children's Medical Services	2,790	10,194	10,207	4,292	0	0	0	27,484
49 Public Health	23,826	42,830	43,627	18,347	0	0	0	128,631
50 Health Administration	8,125	15,619	18,574	7,686	0	0	0	50,005
51 Animal Services	8,146	4,384	4,530	1,905	0	0	0	18,965
52 Military & Veterans' Services	2,260	3,484	4,077	1,715	0	0	0	11,536
53 Social Services	50,137	237,530	360,616	151,653	0	0	0	799,936
54 Area Agency on Aging	3,442	5,577	906	381	0	0	0	10,306
55 Agricultural Cooperative Extension	41	836	0	0	0	0	0	877
56 Recreation Services	19,285	8,727	9,514	4,001	0	0	0	41,527
57 Roads & Bridges - Construction Project	13,522	9,421	8,155	(10,071)	0	0	0	21,027
58 Roads & Bridges - Maintenance	19,835	25,432	25,112	10,560	0	0	0	80,939
59 County Library	17,697	18,851	25,461	10,707	0	0	0	72,715
60 IHSS PA-Administration	428	2,086	3,171	1,334	0	0	0	7,018
61 Fish & Game Propagation	489	85	0	0	0	0	0	574
62 Office for Employment Training	0	4,143	0	0	0	0	0	4,143
63 Community Action Partnership	1,588	1,208	453	191	0	0	0	3,440
64 Workforce Development Board	0	6,660	3,624	1,524	0	0	0	11,808
65 Behavioral Health	35,210	231,641	168,928	70,916	0	0	0	506,694
66 Homeland Security Grant	591	1,297	0	0	0	0	0	1,888
67 NGEN Operations & Maintenance	61	2,205	0	0	0	0	0	2,266
68 Water Resources Agency	26,596	50,701	14,497	6,097	0	0	0	97,890
69 Capital Projects	5,682	1,659	0	0	0	0	0	7,341
70 Facilities Master Plan Projects	0	1,332	0	0	0	0	0	1,332
71 Emergency Communication - NGEN R	143	0	0	0	0	0	0	143
72 Natividad Medical Center	236,491	543,565	516,206	203,883	0	0	0	1,500,145
73 Parks Lake & Resort Operations	8,920	11,105	0	0	0	0	0	20,025
74 General Liability Insurance (ISF)	1,935	11,939	0	0	0	0	0	13,873
75 Workmens' Compensation (ISF)	2,383	11,385	0	0	0	0	0	13,768
76 Benefits Programs Fund (ISF)	4,073	12,561	0	0	0	0	0	16,634
77 Enterprise Resource Planning (ISF)	102	0	0	0	0	0	0	102
78 Vehicle Replacement Planning (ISF)	835	0	0	0	0	0	0	835
82 All Others	15,925	13,015	4,530	1,905	0	0	0	35,375
<b>Total</b>	<b>\$1,074,934</b>	<b>\$2,169,024</b>	<b>\$2,131,315</b>	<b>\$896,354</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$6,271,627</b>



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TREASURER-TAX COLLECTOR  
Explanatory Narrative

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

Treasury Activities

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

Revenue Collections

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

Investing

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

Property Tax Collection

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

Cannabis Activities

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

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**A. Department Costs**

**Dept:12 Treasurer-Tax Collector**

Description		Amount	General Admin	Treasury Activities	Revenue Collections	Investing	Property Tax Collection	Cannabis Activities
<b>Personnel Costs</b>								
Salaries	S1	3,424,536	0	232,986	1,475,918	140,551	1,449,866	125,215
<i>Salary % Split</i>			<i>.00%</i>	<i>6.80%</i>	<i>43.10%</i>	<i>4.10%</i>	<i>42.34%</i>	<i>3.66%</i>
Benefits	P	1,779,414	0	80,841	887,376	39,372	715,915	55,910
<b>Subtotal - Personnel Costs</b>		<b>5,203,949</b>	<b>0</b>	<b>313,827</b>	<b>2,363,294</b>	<b>179,923</b>	<b>2,165,780</b>	<b>181,125</b>
<b>Services &amp; Supplies Cost</b>								
Services & Supplies	P	2,806,762	0	996,332	1,180,311	0	608,625	21,494
Ins-Gen Liab (non-recoverable)	D	13,580	0	0	0	0	0	0
Intrafund Reimbursement	D	(644,533)	0	0	0	0	0	0
Cost Plan Charges	D	(297,954)	0	0	0	0	0	0
Interfund Reimbursement	D	(722)	0	0	0	0	0	0
Misc Revenue	S	(349,311)	0	(23,765)	(150,547)	(14,337)	(147,890)	(12,772)
Revenue	P	(3,333,087)	0	0	0	0	(3,333,087)	0
<b>Subtotal - Services &amp; Supplies</b>		<b>(1,805,265)</b>	<b>0</b>	<b>972,567</b>	<b>1,029,764</b>	<b>(14,337)</b>	<b>(2,872,352)</b>	<b>8,722</b>
<b>Department Cost Total</b>		<b>3,398,684</b>	<b>0</b>	<b>1,286,394</b>	<b>3,393,058</b>	<b>165,586</b>	<b>(706,571)</b>	<b>189,846</b>
<b>Adjustments to Cost</b>								
Ins-Gen Liab (non-recoverable)	D	(13,580)	0	0	0	0	0	0
Intrafund Reimbursement	D	644,533	0	0	0	0	0	0
Cost Plan Charges	D	297,954	0	0	0	0	0	0
Interfund Reimbursement	D	722	0	0	0	0	0	0
<b>Subtotal - Adjustments</b>		<b>929,629</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>4,328,314</b>	<b>0</b>	<b>1,286,394</b>	<b>3,393,058</b>	<b>165,586</b>	<b>(706,571)</b>	<b>189,846</b>
General Admin Distribution			0	0	0	0	0	0
<b>Grand Total</b>		<b>\$4,328,314</b>		<b>\$1,286,394</b>	<b>\$3,393,058</b>	<b>\$165,586</b>	<b>\$(706,571)</b>	<b>\$189,846</b>
						not allocated	not allocated	not allocated

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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:12 Treasurer-Tax Collector**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Treasury Activities</b>	<b>Revenue Collections</b>	<b>Investing</b>	<b>Property Tax Collection</b>	<b>Cannabis Activities</b>
1 Multi-Use Building	\$115,575	\$0	\$7,863	\$49,811	\$4,743	\$48,932	\$4,226
Subtotal - Building Depreciation	115,575	0	7,863	49,811	4,743	48,932	4,226
2 Depreciation Expense	13,371	0	910	5,763	549	5,661	489
Subtotal - Equipment Depreciation	13,371	0	910	5,763	549	5,661	489
3 Audit Costs	1,160	13	80	506	48	497	43
Subtotal - Annual County Audit	1,160	13	80	506	48	497	43
4 Budgeting, Finance & Analysis	20,139	3,369	1,599	10,132	965	9,953	860
Subtotal - County Administrative Office	20,139	3,369	1,599	10,132	965	9,953	860
5 Contracts & Purchasing	15,667	5,845	1,464	9,272	883	9,108	787
Subtotal - Contracts & Purchasing	15,667	5,845	1,464	9,272	883	9,108	787
6 Vehicle Maintenance & Repairs	275	153	29	184	18	181	16
6 Fuel Service	(0)	2	0	1	0	1	0
Subtotal - Fleet Administration	275	154	29	185	18	182	16
7 Human Resources	44,799	4,955	3,385	21,443	2,042	21,065	1,819
Subtotal - Human Resources	44,799	4,955	3,385	21,443	2,042	21,065	1,819
8 Civil Rights Office	8,820	1,479	701	4,438	423	4,360	377
Subtotal - Civil Rights Office	8,820	1,479	701	4,438	423	4,360	377
9 Information Technology Services	203,555	6,564	14,295	90,558	8,624	88,959	7,683
Subtotal - Information Technology	203,555	6,564	14,295	90,558	8,624	88,959	7,683
10 Fac Maintenance	208,804	13,598	15,131	95,852	9,128	94,160	8,132
10 Courier Charges	1,030	1,133	147	932	89	916	79
10 Mail Charges	388	1,248	111	705	67	693	60
Subtotal - Facilities & Facilities Mainten	210,223	15,978	15,389	97,489	9,284	95,768	8,271
11 Disbursements	36,102	1,817	2,580	16,342	1,556	16,054	1,386
11 Budget/Cost Plan/Gen Acctg	17,453	813	1,243	7,872	750	7,733	668

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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:12 Treasurer-Tax Collector**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Treasury Activities</b>	<b>Revenue Collections</b>	<b>Investing</b>	<b>Property Tax Collection</b>	<b>Cannabis Activities</b>
11 Payroll Division	\$19,894	\$946	\$1,418	\$8,982	\$855	\$8,823	\$762
11 System Division	8,375	389	596	3,777	360	3,710	320
Subtotal - Auditor-Controller	81,823	3,964	5,837	36,973	3,521	36,320	3,137
12 Treasury Activities	0	45,719	3,110	19,704	1,876	19,356	1,672
12 Revenue Collections	0	564	38	243	23	239	21
Subtotal - Treasurer-Tax Collector	0	46,283	3,149	19,947	1,900	19,595	1,692
13 Legal Services	0	51,171	3,481	22,054	2,100	21,665	1,871
Subtotal - County Counsel	0	51,171	3,481	22,054	2,100	21,665	1,871
<b>Total Incoming</b>	<b>715,408</b>	<b>139,778</b>	<b>58,182</b>	<b>368,571</b>	<b>35,099</b>	<b>362,065</b>	<b>31,269</b>
<b>C. Total Allocated</b>		<b>\$5,183,499</b>	<b>\$1,344,576</b>	<b>\$3,761,629</b>	<b>\$200,685</b>	<b>\$(344,506)</b>	<b>\$221,115</b>
			25.94%	72.57%	3.87%	(6.65)%	4.27%

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**Treasury Activities Allocations**

**Dept:12 Treasurer-Tax Collector**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Administrative Office	296	0.56%	\$7,425	\$0	\$7,425	\$0	\$7,425
5 Contracts & Purchasing	32	0.06%	803	0	803	0	803
6 Fleet Administration	1,307	2.46%	32,785	0	32,785	0	32,785
7 Human Resources	246	0.46%	6,171	0	6,171	0	6,171
8 Civil Rights Office	50	0.09%	1,254	0	1,254	0	1,254
9 Information Technology	960	1.80%	24,081	0	24,081	0	24,081
10 Facilities & Facilities Maintenance Proj	1,405	2.64%	35,244	0	35,244	0	35,244
11 Auditor-Controller	4,842	9.10%	121,459	0	121,459	0	121,459
12 Treasurer-Tax Collector	1,862	3.50%	46,707	(988)	45,719	0	45,719
13 County Counsel	247	0.46%	6,196	0	6,196	56	6,251
14 Risk Management	43	0.08%	1,079	0	1,079	10	1,088
15 Board of Supervisors	402	0.76%	10,084	0	10,084	91	10,174
16 Office of Emergency Services	119	0.22%	2,985	0	2,985	27	3,012
17 Office of Community Engagement & St	35	0.07%	878	0	878	8	886
18 Laguna Seca Track	378	0.71%	9,482	(38)	9,444	85	9,529
19 Auxiliary Services	6	0.01%	151	0	151	1	152
20 Economic Development Administration	219	0.41%	5,493	0	5,493	49	5,543
21 Assessor	158	0.30%	3,963	0	3,963	36	3,999
22 Clerk/Recorder	193	0.36%	4,841	(608)	4,233	43	4,277
23 Grand Jury	287	0.54%	7,199	0	7,199	65	7,264
24 Enterprise Risk	13	0.02%	326	0	326	3	329
26 Clerk of the Board	56	0.11%	1,405	0	1,405	13	1,417
27 Elections	435	0.82%	10,912	0	10,912	98	11,010
28 Emergency Communications	276	0.52%	6,923	0	6,923	62	6,985
29 District Attorney	543	1.02%	13,621	0	13,621	122	13,743
30 Child Support Services	460	0.86%	11,539	0	11,539	104	11,642
31 Public Defender	940	1.77%	23,579	0	23,579	212	23,791
32 Coroner	146	0.27%	3,662	0	3,662	33	3,695
33 Sheriff's Correctional Division	631	1.19%	15,828	0	15,828	142	15,970
34 Sheriff	1,448	2.72%	36,322	(266)	36,056	326	36,382
35 Juvenile Hall	1,060	1.99%	26,589	0	26,589	239	26,828
36 Probation	3,926	7.38%	98,481	0	98,481	884	99,366
37 Agricultural Commissioner	575	1.08%	14,424	(38)	14,386	130	14,515
39 Building Services	246	0.46%	6,171	(418)	5,753	55	5,808
40 Planning	320	0.60%	8,027	0	8,027	72	8,099
41 Architectural Services	68	0.13%	1,706	0	1,706	15	1,721
42 Resource Management Agency	223	0.42%	5,594	0	5,594	50	5,644
43 Environmental Services	106	0.20%	2,659	0	2,659	24	2,683
44 Primary Health Care	2,457	4.62%	61,632	(38)	61,594	553	62,148
45 Emergency Medical Services	206	0.39%	5,167	0	5,167	46	5,214
46 Environmental Health	808	1.52%	20,268	(418)	19,850	182	20,032
47 Public Guardian/Administrator	122	0.23%	3,060	0	3,060	27	3,088
48 Children's Medical Services	137	0.26%	3,437	0	3,437	31	3,467

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Treasury Activities Allocations

Dept:12 Treasurer-Tax Collector

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
49 Public Health	1,170	2.20%	\$29,349	\$(228)	\$29,121	\$264	\$29,384
50 Health Administration	399	0.75%	10,009	0	10,009	90	10,099
51 Animal Services	400	0.75%	10,034	(114)	9,920	90	10,010
52 Military & Veterans' Services	111	0.21%	2,784	0	2,784	25	2,809
53 Social Services	2,462	4.63%	61,758	(494)	61,264	555	61,818
54 Area Agency on Aging	169	0.32%	4,239	0	4,239	38	4,277
55 Agricultural Cooperative Extension	2	0.00%	50	0	50	0	51
56 Recreation Services	947	1.78%	23,755	0	23,755	213	23,968
57 Roads & Bridges - Construction Projec	664	1.25%	16,656	0	16,656	150	16,806
58 Roads & Bridges - Maintenance	974	1.83%	24,432	0	24,432	219	24,652
59 County Library	869	1.63%	21,798	(114)	21,684	196	21,880
60 IHSS PA-Administration	21	0.04%	527	0	527	5	532
61 Fish & Game Propagation	24	0.05%	602	0	602	5	607
63 Community Action Partnership	78	0.15%	1,957	0	1,957	18	1,974
65 Behavioral Health	1,729	3.25%	43,371	(76)	43,295	389	43,684
66 Homeland Security Grant	29	0.05%	727	0	727	7	734
67 NGEN Operations & Maintenance	3	0.01%	75	0	75	1	76
68 Water Resources Agency	1,306	2.45%	32,760	0	32,760	294	33,054
69 Capital Projects	279	0.52%	6,999	0	6,999	63	7,061
71 Emergency Communication - NGEN R:	7	0.01%	176	0	176	2	177
72 Natividad Medical Center	11,613	21.82%	291,305	(418)	290,887	2,616	293,503
73 Parks Lake & Resort Operations	438	0.82%	10,987	0	10,987	99	11,086
74 General Liability Insurance (ISF)	95	0.18%	2,383	0	2,383	21	2,404
75 Workmens' Compensation (ISF)	117	0.22%	2,935	0	2,935	26	2,961
76 Benefits Programs Fund (ISF)	200	0.38%	5,017	(114)	4,903	45	4,948
77 Enterprise Resource Planning (ISF)	5	0.01%	125	0	125	1	127
78 Vehicle Replacement Planning (ISF)	41	0.08%	1,028	0	1,028	9	1,038
82 All Others	782	1.47%	19,616	(190)	19,426	176	19,602
<b>Subtotal</b>	<b>53,223</b>	<b>100.00%</b>	<b>1,335,066</b>	<b>(4,560)</b>	<b>1,330,506</b>	<b>9,510</b>	<b>1,340,016</b>
Direct Bills					4,560		4,560
<b>Total</b>					<b>\$1,335,066</b>		<b>\$1,344,576</b>

Basis Units: Number of accounts payable warrants

Source: -

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Revenue Collections Allocations

Dept:12 Treasurer-Tax Collector

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
12 Treasurer-Tax Collector	9,657	0.09%	\$3,318	\$(2,754)	\$564	\$0	\$564
31 Public Defender	359	0.00%	123	(102)	21	2	23
34 Sheriff	51,382	0.48%	17,656	(14,651)	3,005	288	3,293
36 Probation	817,655	7.59%	280,965	(233,146)	47,819	4,577	52,396
56 Recreation Services	821	0.01%	282	(234)	48	5	53
80 Superior Court of CA - Mo Co	9,868,993	91.62%	3,391,215	(2,814,039)	577,176	55,243	632,419
82 All Others	22,779	0.21%	7,827	(6,495)	1,332	128	1,460
<b>Subtotal</b>	<b>10,771,646</b>	<b>100.00%</b>	<b>3,701,387</b>	<b>(3,071,421)</b>	<b>629,966</b>	<b>60,242</b>	<b>690,208</b>
Direct Bills					3,071,421		3,071,421
<b>Total</b>					<b>\$3,701,387</b>		<b>\$3,761,629</b>

Basis Units: Dollars Collected  
 Source: -

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**Allocation Summary**

**Dept:12 Treasurer-Tax Collector**

<b>Department</b>	<b>Treasury Activities</b>	<b>Revenue Collections</b>	<b>Investing</b>	<b>Property Tax Collection</b>	<b>Cannabis Activities</b>	<b>Total</b>
0 Direct Billed	\$4,560	\$3,071,421	\$0	\$0	\$0	\$3,075,981
4 County Administrative Office	7,425	0	0	0	0	7,425
5 Contracts & Purchasing	803	0	0	0	0	803
6 Fleet Administration	32,785	0	0	0	0	32,785
7 Human Resources	6,171	0	0	0	0	6,171
8 Civil Rights Office	1,254	0	0	0	0	1,254
9 Information Technology	24,081	0	0	0	0	24,081
10 Facilities & Facilities Maintenance Proj	35,244	0	0	0	0	35,244
11 Auditor-Controller	121,459	0	0	0	0	121,459
12 Treasurer-Tax Collector	45,719	564	0	0	0	46,283
13 County Counsel	6,251	0	0	0	0	6,251
14 Risk Management	1,088	0	0	0	0	1,088
15 Board of Supervisors	10,174	0	0	0	0	10,174
16 Office of Emergency Services	3,012	0	0	0	0	3,012
17 Office of Community Engagement & St	886	0	0	0	0	886
18 Laguna Seca Track	9,529	0	0	0	0	9,529
19 Auxiliary Services	152	0	0	0	0	152
20 Economic Development Administration	5,543	0	0	0	0	5,543
21 Assessor	3,999	0	0	0	0	3,999
22 Clerk/Recorder	4,277	0	0	0	0	4,277
23 Grand Jury	7,264	0	0	0	0	7,264
24 Enterprise Risk	329	0	0	0	0	329
26 Clerk of the Board	1,417	0	0	0	0	1,417
27 Elections	11,010	0	0	0	0	11,010
28 Emergency Communications	6,985	0	0	0	0	6,985
29 District Attorney	13,743	0	0	0	0	13,743
30 Child Support Services	11,642	0	0	0	0	11,642
31 Public Defender	23,791	23	0	0	0	23,814
32 Coroner	3,695	0	0	0	0	3,695
33 Sheriff's Correctional Division	15,970	0	0	0	0	15,970
34 Sheriff	36,382	3,293	0	0	0	39,675
35 Juvenile Hall	26,828	0	0	0	0	26,828
36 Probation	99,366	52,396	0	0	0	151,762
37 Agricultural Commissioner	14,515	0	0	0	0	14,515
39 Building Services	5,808	0	0	0	0	5,808
40 Planning	8,099	0	0	0	0	8,099
41 Architectural Services	1,721	0	0	0	0	1,721
42 Resource Management Agency	5,644	0	0	0	0	5,644
43 Environmental Services	2,683	0	0	0	0	2,683
44 Primary Health Care	62,148	0	0	0	0	62,148
45 Emergency Medical Services	5,214	0	0	0	0	5,214



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**Allocation Summary**

**Dept:12 Treasurer-Tax Collector**

<b>Department</b>	<b>Treasury Activities</b>	<b>Revenue Collections</b>	<b>Investing</b>	<b>Property Tax Collection</b>	<b>Cannabis Activities</b>	<b>Total</b>
46 Environmental Health	\$20,032	\$0	\$0	\$0	\$0	\$20,032
47 Public Guardian/Administrator	3,088	0	0	0	0	3,088
48 Children's Medical Services	3,467	0	0	0	0	3,467
49 Public Health	29,384	0	0	0	0	29,384
50 Health Administration	10,099	0	0	0	0	10,099
51 Animal Services	10,010	0	0	0	0	10,010
52 Military & Veterans' Services	2,809	0	0	0	0	2,809
53 Social Services	61,818	0	0	0	0	61,818
54 Area Agency on Aging	4,277	0	0	0	0	4,277
55 Agricultural Cooperative Extension	51	0	0	0	0	51
56 Recreation Services	23,968	53	0	0	0	24,021
57 Roads & Bridges - Construction Projec	16,806	0	0	0	0	16,806
58 Roads & Bridges - Maintenance	24,652	0	0	0	0	24,652
59 County Library	21,880	0	0	0	0	21,880
60 IHSS PA-Administration	532	0	0	0	0	532
61 Fish & Game Propagation	607	0	0	0	0	607
63 Community Action Partnership	1,974	0	0	0	0	1,974
65 Behavioral Health	43,684	0	0	0	0	43,684
66 Homeland Security Grant	734	0	0	0	0	734
67 NGEN Operations & Maintenance	76	0	0	0	0	76
68 Water Resources Agency	33,054	0	0	0	0	33,054
69 Capital Projects	7,061	0	0	0	0	7,061
71 Emergency Communication - NGEN R:	177	0	0	0	0	177
72 Natividad Medical Center	293,503	0	0	0	0	293,503
73 Parks Lake & Resort Operations	11,086	0	0	0	0	11,086
74 General Liability Insurance (ISF)	2,404	0	0	0	0	2,404
75 Workmens' Compensation (ISF)	2,961	0	0	0	0	2,961
76 Benefits Programs Fund (ISF)	4,948	0	0	0	0	4,948
77 Enterprise Resource Planning (ISF)	127	0	0	0	0	127
78 Vehicle Replacement Planning (ISF)	1,038	0	0	0	0	1,038
80 Superior Court of CA - Mo Co	0	632,419	0	0	0	632,419
82 All Others	19,602	1,460	0	0	0	21,062
<b>Total</b>	<b>\$1,344,576</b>	<b>\$3,761,629</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$5,106,205</b>

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COUNTY COUNSEL  
Explanatory Narrative

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

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

Cannabis Activities

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

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**A. Department Costs**

**Dept:13 County Counsel**

Description		Amount	General Admin	Legal Services	Cannabis Activities
<b>Personnel Costs</b>					
Salaries	S1	4,067,731	0	4,015,149	52,583
<i>Salary % Split</i>			<i>.00%</i>	<i>98.71%</i>	<i>1.29%</i>
Benefits	S	1,664,936	0	1,643,414	21,522
<b>Subtotal - Personnel Costs</b>		<b>5,732,667</b>	<b>0</b>	<b>5,658,563</b>	<b>74,105</b>
<b>Services &amp; Supplies Cost</b>					
Services & Supplies	P	338,287	0	338,287	0
Taxes	D	130	0	0	0
Cost Plan Charges	D	(3,281,402)	0	0	0
Interfund Reimbursement	D	(2,590,203)	0	0	0
Intrafund Reimbursement	D	(1,567)	0	0	0
Ins-Gen Liab (non-recoverable)	D	15,690	0	0	0
<b>Subtotal - Services &amp; Supplies</b>		<b>(5,519,066)</b>	<b>0</b>	<b>338,287</b>	<b>0</b>
<b>Department Cost Total</b>		<b>213,602</b>	<b>0</b>	<b>5,996,849</b>	<b>74,105</b>
<b>Adjustments to Cost</b>					
Taxes	D	(130)	0	0	0
Cost Plan Charges	D	3,281,402	0	0	0
Interfund Reimbursement	D	2,590,203	0	0	0
Intrafund Reimbursement	D	1,567	0	0	0
Ins-Gen Liab (non-recoverable)	D	(15,690)	0	0	0
<b>Subtotal - Adjustments</b>		<b>5,857,352</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>6,070,954</b>	<b>0</b>	<b>5,996,849</b>	<b>74,105</b>
General Admin Distribution			0	0	0
<b>Grand Total</b>		<b>\$6,070,954</b>		<b>\$5,996,849</b>	<b>\$74,105</b>
				not allocated	

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**B. Incoming Costs - (Default Spread Salary%)**

Dept:13 County Counsel

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Legal Services</b>	<b>Cannabis Activities</b>
1 Multi-Use Building	\$94,561	\$0	\$93,339	\$1,222
Subtotal - Building Depreciation	94,561	0	93,339	1,222
2 Depreciation Expense	1,650	0	1,629	21
Subtotal - Equipment Depreciation	1,650	0	1,629	21
3 Audit Costs	820	9	818	11
Subtotal - Annual County Audit	820	9	818	11
4 Records Retention	4,221	2,620	6,753	88
4 Budgeting, Finance & Analysis	14,225	2,380	16,389	215
Subtotal - County Administrative Office	18,446	4,999	23,142	303
5 Contracts & Purchasing	6,217	2,320	8,426	110
Subtotal - Contracts & Purchasing	6,217	2,320	8,426	110
6 Vehicle Maintenance & Repairs	570	316	875	11
Subtotal - Fleet Administration	570	316	875	11
7 Human Resources	29,509	3,339	32,424	425
Subtotal - Human Resources	29,509	3,339	32,424	425
8 Civil Rights Office	5,944	997	6,851	90
Subtotal - Civil Rights Office	5,944	997	6,851	90
9 Information Technology Services	149,751	4,829	152,582	1,998
Subtotal - Information Technology	149,751	4,829	152,582	1,998
10 Fac Maintenance	177,901	11,585	187,037	2,449
10 Courier Charges	1,030	1,133	2,135	28
10 Mail Charges	18	59	76	1
Subtotal - Facilities & Facilities Mainten	178,950	12,777	189,249	2,478
11 Disbursements	4,789	241	4,965	65
11 Budget/Cost Plan/Gen Acctg	12,327	574	12,734	167

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**B. Incoming Costs - (Default Spread Salary%)**

Dept:13 County Counsel

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Legal Services</b>	<b>Cannabis Activities</b>
11 Payroll Division	\$13,407	\$637	\$13,863	\$182
11 System Division	5,644	262	5,830	76
Subtotal - Auditor-Controller	36,167	1,715	37,392	490
12 Treasury Activities	6,196	56	6,171	81
Subtotal - Treasurer-Tax Collector	6,196	56	6,171	81
<b>Total Incoming</b>	<b>528,779</b>	<b>31,357</b>	<b>552,896</b>	<b>7,241</b>
<b>C. Total Allocated</b>		<b>\$6,631,090</b>	<b>\$6,549,745</b>	<b>\$81,345</b>
			98.77%	1.23%

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**Legal Services Allocations**

Dept:13 County Counsel

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 County Administrative Office	249,932.28	3.86%	\$251,861	\$0	\$251,861	\$0	\$251,861
5 Contracts & Purchasing	50,025.66	0.77%	50,412	0	50,412	0	50,412
6 Fleet Administration	11,286.66	0.17%	11,374	0	11,374	0	11,374
7 Human Resources	32,771.10	0.51%	33,024	0	33,024	0	33,024
8 Civil Rights Office	7,643.10	0.12%	7,702	0	7,702	0	7,702
9 Information Technology	126,016.92	1.95%	126,989	0	126,989	0	126,989
10 Facilities & Facilities Maintenance Proj	62.82	0.00%	63	0	63	0	63
11 Auditor-Controller	22,374.59	0.35%	22,547	0	22,547	0	22,547
12 Treasurer-Tax Collector	50,779.50	0.78%	51,171	0	51,171	0	51,171
15 Board of Supervisors	133,244.85	2.06%	134,273	0	134,273	697	134,970
16 Office of Emergency Services	12,982.80	0.20%	13,083	0	13,083	68	13,151
20 Economic Development Administration	88,718.87	1.37%	89,404	(30,253)	59,150	464	59,614
21 Assessor	46,989.36	0.73%	47,352	0	47,352	246	47,598
22 Clerk/Recorder	25,463.04	0.39%	25,660	0	25,660	133	25,793
23 Grand Jury	1,566.52	0.02%	1,579	(1,567)	12	8	20
25 Assessment Appeals Board	12,961.93	0.20%	13,062	0	13,062	68	13,130
26 Clerk of the Board	67,475.52	1.04%	67,996	(12,174)	55,822	353	56,175
27 Elections	63,511.02	0.98%	64,001	0	64,001	332	64,333
28 Emergency Communications	42,173.16	0.65%	42,499	0	42,499	221	42,719
29 District Attorney	23,923.95	0.37%	24,109	0	24,109	125	24,234
30 Child Support Services	9,674.28	0.15%	9,749	0	9,749	51	9,800
31 Public Defender	28,227.12	0.44%	28,445	0	28,445	148	28,593
32 Coroner	251.28	0.00%	253	0	253	1	255
34 Sheriff	189,179.89	2.92%	190,640	0	190,640	989	191,629
36 Probation	34,431.30	0.53%	34,697	0	34,697	180	34,877
37 Agricultural Commissioner	21,765.23	0.34%	21,933	0	21,933	114	22,047
40 Planning	262,313.53	4.06%	264,338	(105,097)	159,241	1,372	160,613
41 Architectural Services	2,357.16	0.04%	2,375	0	2,375	12	2,388
42 Resource Management Agency	235,245.68	3.64%	237,061	0	237,061	1,230	238,291
44 Primary Health Care	20,898.12	0.32%	21,059	0	21,059	109	21,169
45 Emergency Medical Services	50,393.30	0.78%	50,782	0	50,782	264	51,046
46 Environmental Health	66,288.27	1.02%	66,800	0	66,800	347	67,147
47 Public Guardian/Administrator	344,322.97	5.32%	346,980	0	346,980	1,801	348,781
50 Health Administration	156,442.74	2.42%	157,650	0	157,650	818	158,468
51 Animal Services	40,079.16	0.62%	40,388	0	40,388	210	40,598
53 Social Services	859,467.87	13.29%	866,100	0	866,100	4,495	870,596
56 Recreation Services	12,925.72	0.20%	13,025	0	13,025	68	13,093
57 Roads & Bridges - Construction Projec	40,487.61	0.63%	40,800	0	40,800	212	41,012
59 County Library	26,468.16	0.41%	26,672	0	26,672	138	26,811
65 Behavioral Health	55,541.29	0.86%	55,970	0	55,970	290	56,260
68 Water Resources Agency	203,131.90	3.14%	204,699	(199,153)	5,546	1,062	6,609
72 Natividad Medical Center	305,044.26	4.72%	307,398	(284,384)	23,014	1,595	24,610
74 General Liability Insurance (ISF)	2,028,484.39	31.36%	2,044,138	(2,028,484)	15,654	10,609	26,263

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**Legal Services Allocations**

**Dept:13 County Counsel**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
79 LAFCO	10,176.54	0.16%	\$10,255	\$(9,362)	\$893	\$53	\$946
80 Superior Court of CA - Mo Co	3,203.82	0.05%	3,229	(3,614)	(386)	17	(369)
81 Successor Agency	36,032.97	0.56%	36,311	(762)	35,549	188	35,737
82 All Others	356,134.09	5.51%	358,882	(360,685)	(1,802)	1,863	60
<b>Subtotal</b>	<b>6,468,872.30</b>	<b>100.00%</b>	<b>6,518,793</b>	<b>(3,035,536)</b>	<b>3,483,257</b>	<b>30,952</b>	<b>3,514,209</b>
Direct Bills					3,035,536		3,035,536
<b>Total</b>					<b>\$6,518,793</b>		<b>\$6,549,745</b>

Basis Units: Total Attorney Hours  
 Source: -

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**Allocation Summary**

Dept:13 County Counsel

<b>Department</b>	<b>Legal Services</b>	<b>Cannabis Activities</b>	<b>Total</b>
0 Direct Billed	\$3,035,536	\$0	\$3,035,536
4 County Administrative Office	251,861	0	251,861
5 Contracts & Purchasing	50,412	0	50,412
6 Fleet Administration	11,374	0	11,374
7 Human Resources	33,024	0	33,024
8 Civil Rights Office	7,702	0	7,702
9 Information Technology	126,989	0	126,989
10 Facilities & Facilities Maintenance Proj	63	0	63
11 Auditor-Controller	22,547	0	22,547
12 Treasurer-Tax Collector	51,171	0	51,171
15 Board of Supervisors	134,970	0	134,970
16 Office of Emergency Services	13,151	0	13,151
20 Economic Development Administration	59,614	0	59,614
21 Assessor	47,598	0	47,598
22 Clerk/Recorder	25,793	0	25,793
23 Grand Jury	20	0	20
25 Assessment Appeals Board	13,130	0	13,130
26 Clerk of the Board	56,175	0	56,175
27 Elections	64,333	0	64,333
28 Emergency Communications	42,719	0	42,719
29 District Attorney	24,234	0	24,234
30 Child Support Services	9,800	0	9,800
31 Public Defender	28,593	0	28,593
32 Coroner	255	0	255
34 Sheriff	191,629	0	191,629
36 Probation	34,877	0	34,877
37 Agricultural Commissioner	22,047	0	22,047
40 Planning	160,613	0	160,613
41 Architectural Services	2,388	0	2,388
42 Resource Management Agency	238,291	0	238,291
44 Primary Health Care	21,169	0	21,169
45 Emergency Medical Services	51,046	0	51,046
46 Environmental Health	67,147	0	67,147
47 Public Guardian/Administrator	348,781	0	348,781
50 Health Administration	158,468	0	158,468
51 Animal Services	40,598	0	40,598
53 Social Services	870,596	0	870,596
56 Recreation Services	13,093	0	13,093
57 Roads & Bridges - Construction Projec	41,012	0	41,012
59 County Library	26,811	0	26,811
65 Behavioral Health	56,260	0	56,260



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**Allocation Summary**

**Dept:13 County Counsel**

<b>Department</b>	<b>Legal Services</b>	<b>Cannabis Activities</b>	<b>Total</b>
68 Water Resources Agency	\$6,609	\$0	\$6,609
72 Natividad Medical Center	24,610	0	24,610
74 General Liability Insurance (ISF)	26,263	0	26,263
79 LAFCO	946	0	946
80 Superior Court of CA - Mo Co	(369)	0	(369)
81 Successor Agency	35,737	0	35,737
82 All Others	60	0	60
<b>Total</b>	<b>\$6,549,745</b>	<b>\$0</b>	<b>\$6,549,745</b>

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**RISK MANAGEMENT**  
Explanatory Narrative

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

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

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**A. Department Costs**

**Dept:14 Risk Management**

Description		Amount	General Admin	Risk Mgmt Svcs
<b>Personnel Costs</b>				
Salaries	S1	1,148,614	0	1,148,614
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Benefits	S	489,801	0	489,801
<b>Subtotal - Personnel Costs</b>		<b>1,638,416</b>	<b>0</b>	<b>1,638,416</b>
<b>Services &amp; Supplies Cost</b>				
Services & Supplies	S	36,253	0	36,253
Ins-Gen Liab (non-recoverable)	D	2,512	0	0
Cost Plan Charges	D	(851)	0	0
Interfund Reimbursement	D	(1,676,330)	0	0
<b>Subtotal - Services &amp; Supplies</b>		<b>(1,638,416)</b>	<b>0</b>	<b>36,253</b>
<b>Department Cost Total</b>		<b>0</b>	<b>0</b>	<b>1,674,669</b>
<b>Adjustments to Cost</b>				
Ins-Gen Liab (non-recoverable)	D	(2,512)	0	0
Cost Plan Charges	D	851	0	0
Interfund Reimbursement	D	1,676,330	0	0
<b>Subtotal - Adjustments</b>		<b>1,674,669</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>1,674,669</b>	<b>0</b>	<b>1,674,669</b>
General Admin Distribution			0	0
<b>Grand Total</b>		<b>\$1,674,669</b>		<b>\$1,674,669</b>

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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:14 Risk Management**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Risk Mgmt Svcs</b>
3 Audit Costs	\$260	\$3	\$263
Subtotal - Annual County Audit	260	3	263
4 Records Retention	1,896	1,177	3,072
4 Budgeting, Finance & Analysis	4,516	756	5,272
Subtotal - County Administrative Office	6,412	1,932	8,344
5 Contracts & Purchasing	995	371	1,366
Subtotal - Contracts & Purchasing	995	371	1,366
7 Human Resources	9,512	1,077	10,589
Subtotal - Human Resources	9,512	1,077	10,589
8 Civil Rights Office	1,917	321	2,239
Subtotal - Civil Rights Office	1,917	321	2,239
9 Information Technology Services	50,216	1,619	51,836
Subtotal - Information Technology	50,216	1,619	51,836
10 Courier Charges	515	566	1,082
10 Mail Charges	0	1	1
Subtotal - Facilities & Facilities Mainten	515	567	1,082
11 Disbursements	834	42	876
11 Budget/Cost Plan/Gen Acctg	3,914	182	4,096
11 Payroll Division	4,325	206	4,530
11 System Division	1,821	85	1,905
Subtotal - Auditor-Controller	10,893	514	11,407
12 Treasury Activities	1,079	10	1,088
Subtotal - Treasurer-Tax Collector	1,079	10	1,088
<b>Total Incoming</b>	<b>81,799</b>	<b>6,415</b>	<b>88,215</b>
<b>C. Total Allocated</b>		<b>\$1,762,884</b>	<b>\$1,762,884</b>
		100.00%	

**Monterey County, California**  
**2 CFR Part 200 Cost Allocation Plan for Use in FY 2020-2021**

FY 2018-19 Actual  
 3/30/2020

**Risk Mgmt Svcs Allocations**

**Dept:14 Risk Management**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
74 General Liability Insurance (ISF)	866,591.07	51.70%	\$908,019	\$(866,591)	\$41,428	\$3,316	\$44,745
75 Workmens' Compensation (ISF)	809,738.90	48.30%	848,449	(809,739)	38,710	3,099	41,809
<b>Subtotal</b>	1,676,329.97	100.00%	1,756,468	(1,676,330)	80,138	6,415	86,554
Direct Bills					1,676,330		1,676,330
<b>Total</b>					<b>\$1,756,468</b>		<b>\$1,762,884</b>

Basis Units: Direct Charges  
 Source: -

**Monterey County, California**  
**2 CFR Part 200 Cost Allocation Plan for Use in FY 2020-2021**

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**Allocation Summary**

**Dept:14 Risk Management**

<b>Department</b>	<b>Risk Mgmt Svcs</b>	<b>Total</b>
0 Direct Billed	\$1,676,330	\$1,676,330
74 General Liability Insurance (ISF)	44,745	44,745
75 Workmens' Compensation (ISF)	41,809	41,809
<b>Total</b>	<u><u>\$1,762,884</u></u>	<u><u>\$1,762,884</u></u>