



JOHN CHIANG
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of San Diego
San Diego, California**

**Date: September 30, 2014
Filing Ref: SDO15**

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2014-15** fiscal year. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST
ALLOCATIONS**

The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for the **2012-13** fiscal year and as estimated costs for the **2014-15** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2014**, for further allocation to federal grants and contracts performed by the respective county departments.

SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS

- | | |
|--------------------------------|--|
| 1. Employee Fringe Benefits | 9. Information Technology (ISF) |
| 2. County Counsel | 10. Other Miscellaneous (ISF) |
| 3. Chief Technology Officer | 11. Public Liability Insurance (ISF) |
| 4. A/C Financial Services | 12. Purchasing Fund (ISF) |
| 5. Human Resources | 13. Road & Communication Equipment (ISF) |
| 6. Employee Benefits (ISF) | 14. Special District Loans (ISF) |
| 7. Facilities Management (ISF) | |
| 8. Fleet Services (ISF) | |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the costs of the county departments indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles, (2) that similar types of costs have been accorded consistent accounting treatment, and (3) that the information provided by the county that was used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement will require prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply.

When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by OMB Circular A-87, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: The adjustments of \$507,905 in Schedule A should not be included when calculating carry-forward in the FY 2016-17 Estimated Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF SAN DIEGO

**JOHN CHIANG
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Tracy Sandoval

Anita Dagan for

Name
DCAO/Auditor-Controller

**Hitomi Sekine, Bureau Chief
Local Government Policy and Reporting
Division of Accounting and Reporting**

Title

10/15/2014

10/23/2014

Date

Date

**Negotiated by Darlene Justice
Telephone (916) 323-2369**

cc: State and Federal Agencies

Attachment

County of San Diego, California
FY14/15 Estimated A-87 Cost Plan
Based on FY12/13 Actual Expenditures
Allocated Costs By Department

Central Service Departments	BOARD OF SUPERVISORS -A0400	CLERK OF THE BOARD-A0460-100	A&C-PTS-A1240-300	ASSESSOR-A3580	TREASURER-TAX COLLECTOR-A3680	COUNTY COMMUNICATIONS	EXTERNAL-SCHOOLS-A9998-100
EQUIPMENT	0	4,660	1,240	154,794	31,292	92,327	0
BLDG DEPRC/ADD'L RENT	33,239	75,921	69,188	440,977	57,674	15,618	0
CAC MAINTENANCE-Orgs	237,742	209,784	0	887,679	412,505	111,706	0
ERP SYSTEMS	15,935	13,279	50,462	26,559	130,138	10,623	0
CHIEF ADMIN	6,606	2,576	1,694	37,865	10,590	2,672	0
COUNTY COUNSEL-A1390	0	68,707	(8,362)	238,419	86,749	10,361	0
CHIEF TECHNOLOGY	44,100	27,811	22,146	609,150	266,143	8,912	0
CIVIL SERVICE	1,796	1,074	807	16,361	4,813	912	0
FG3 GROUP-A3400	105,051	40,955	26,932	602,211	168,428	42,494	0
A&C FINANCIAL	33,195	16,141	10,458	228,858	335,468	13,933	7,679
A&C AUDITS	7,490	2,920	1,920	46,520	19,178	3,029	0
A&C ERP Systems	47,902	42,153	121,990	152,199	332,715	30,470	0
HUMAN RESOURCES-DEPT	50,954	35,239	17,994	411,635	124,724	25,398	0
COMMUNITY SERVICES	0	0	0	0	0	0	0
PUBLIC SAFETY	0	0	0	0	0	0	0
LAND USE & ENV	0	0	0	0	0	0	0
Total Allocated	584,010	541,220	316,469	3,853,227	1,980,417	368,455	7,679
Roll Forward	(91,856)	(89,130)	(364,606)	(175,614)	(38,193)	(2,894)	(11,634)
Cost With Roll Forward	492,154	452,090	(48,137)	3,677,613	1,942,224	365,561	(3,955)
Adjustments	0	0	507,905	0	0	0	0
Proposed Costs	492,154	452,090	459,768	3,677,613	1,942,224	365,561	(3,955)



County of San Diego, California
FY14/15 Estimated A-87 Cost Plan
Based on FY12/13 Actual Expenditures
Allocated Costs By Department

Central Service Departments	OTHER EXTERNAL-A9998-200	GRAND JURY-A1450	EMPLOYEE BENEFITS ISF-A1670	PUBLIC LIABILITY ISF-A1180	COUNTY RETIREMENT-A3780	IT-ISF-A7790	LOCAL AGENCY FORMATION AG-A3060
EQUIPMENT	0	0	0	0	0	0	0
BLDG DEPRC/ADD'L RENT	140,554	30,216	0	0	0	0	0
CAC MAINTENANCE-Orgs	0	0	0	0	0	0	0
ERP SYSTEMS	0	2,656	0	0	15,935	0	7,968
CHIEF ADMIN	877	115	0	0	0	0	0
COUNTY COUNSEL-A1390	(39,529)	17,817	8,553	412,815	0	0	(833)
CHIEF TECHNOLOGY	46,038	5,984	0	0	461	0	4,542
CIVIL SERVICE	419	42	0	0	0	0	0
FG3 GROUP-A3400	0	1,827	0	0	0	0	0
A&C FINANCIAL	2,984,129	2,682	454,570	241	38,940	91,124	994
A&C AUDITS	0	48,065	0	0	0	0	0
A&C ERP Systems	2,417	6,408	0	0	55,811	0	22,084
HUMAN RESOURCES-DEPT	52,272	1,591	372,138	0	0	0	4,792
COMMUNITY SERVICES	0	0	0	0	0	0	0
PUBLIC SAFETY	0	291	0	0	0	0	0
LAND USE & ENV	0	0	0	0	0	0	0
Total Allocated	3,187,177	117,694	835,261	413,056	111,147	91,124	39,547
Roll Forward	(849,135)	32,119	86,168	43,139	28,488	59,208	(38,908)
Cost With Roll Forward	2,338,042	149,813	921,429	456,195	139,635	150,332	639
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,338,042	149,813	921,429	456,195	139,635	150,332	639



County of San Diego, California
FY14/15 Estimated A-87 Cost Plan
Based on FY12/13 Actual Expenditures
Allocated Costs By Department

Central Service Departments	REGISTRAR OF VOTERS-A6190	ANIMAL CONTROL-A6490	HOUSING/COMMTY DEVLP-A7260	COUNTY LIBRARY-A7320	PURCHASING ISF-A7690	FACILITIES MGMT ISF-A7850	FLEET ISF MAINT&SUPPORT-A84
EQUIPMENT	307,841	17,460	0	0	0	0	0
BLDG DEPRC/ADD'L RENT	57,805	142,843	0	477,685	279,553	720,981	56,039
CAC MAINTENANCE-Orgs	0	0	0	0	0	8,827	0
ERP SYSTEMS	45,150	21,247	45,150	21,247	124,826	130,138	34,526
CHIEF ADMIN	9,612	10,778	8,536	20,692	6,233	28,129	5,641
COUNTY COUNSEL-A1390	27,399	44,497	32,059	1,439	(8,279)	77,644	2,851
CHIEF TECHNOLOGY	89,435	54,577	55,422	198,629	163,408	136,891	18,605
CIVIL SERVICE	6,409	5,369	3,928	10,972	2,195	11,117	2,372
FG3 GROUP-A3400	0	0	0	0	0	0	0
A&C FINANCIAL	110,935	73,841	129,627	138,886	33,757	456,674	139,704
A&C AUDITS	28,958	16,004	92,135	59,712	22,869	54,335	6,396
A&C ERP Systems	302,087	85,549	127,409	138,062	302,759	363,914	93,424
HUMAN RESOURCES-DEPT	164,246	119,925	95,467	298,643	49,683	252,640	60,281
COMMUNITY SERVICES	153,604	172,215	136,398	330,651	99,604	449,469	90,126
PUBLIC SAFETY	0	0	0	0	0	0	0
LAND USE & ENV	0	0	0	0	0	0	0
Total Allocated	1,303,481	764,305	726,131	1,696,618	1,076,608	2,690,759	509,965
Roll Forward	187,081	56,177	185,698	378,106	649,674	948,147	88,585
Cost With Roll Forward	1,490,562	820,482	911,829	2,074,724	1,726,282	3,638,906	598,550
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,490,562	820,482	911,829	2,074,724	1,726,282	3,638,906	598,550



County of San Diego, California
FY14/15 Estimated A-87 Cost Plan
Based on FY12/13 Actual Expenditures
Allocated Costs By Department

Central Service Departments	HOUSING AUTHORITY-A9990	INACTIVE WASTE SITE MANAG-A0940	ENVIRON HEALTH-A5880	AGRICULTURE-A6370	PDS-PLANNING & DEVELOPMENT	PUBLIC WORKS ROAD-A6850	PUBLIC WORKS GENRL-A7060
EQUIPMENT	0	0	133,416	39,017	13,234	0	3,105
BLDG DEPRC/ADD'L RENT	0	22,547	1,392,788	469,504	779,108	1,147,645	40,949
CAC MAINTENANCE-Orgs	0	0	0	0	0	0	0
ERP SYSTEMS	0	15,935	53,117	31,870	45,150	143,417	7,968
CHIEF ADMIN	0	1,785	28,251	14,875	17,526	43,920	3,707
COUNTY COUNSEL-A1390	28,343	(1,689)	139,054	50,833	1,029,118	6,096	313,964
CHIEF TECHNOLOGY	0	4,589	226,997	123,588	138,559	172,456	10,820
CIVIL SERVICE	0	668	10,659	6,580	6,018	15,368	1,156
FG3 GROUP-A3400	0	0	0	0	0	0	0
A&C FINANCIAL	(4,862)	18,938	190,738	98,821	229,272	350,208	25,636
A&C AUDITS	0	2,024	39,601	41,299	37,335	49,800	4,204
A&C ERP Systems	0	41,090	184,208	121,730	142,129	417,713	24,721
HUMAN RESOURCES-DEPT	0	14,315	252,775	145,489	139,041	349,925	24,779
COMMUNITY SERVICES	0	0	0	0	0	0	0
PUBLIC SAFETY	0	0	0	0	0	0	0
LAND USE & ENV	0	17,844	282,508	148,749	175,264	439,187	37,074
Total Allocated	23,481	138,046	2,934,112	1,292,355	2,751,754	3,135,735	498,083
Roll Forward	(25,878)	70,066	1,138,528	424,181	739,753	1,374,046	144,452
Cost With Roll Forward	(2,397)	208,112	4,072,640	1,716,536	3,491,507	4,509,781	642,535
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(2,397)	208,112	4,072,640	1,716,536	3,491,507	4,509,781	642,535



County of San Diego, California
FY14/15 Estimated A-87 Cost Plan
Based on FY12/13 Actual Expenditures
Allocated Costs By Department

Central Service Departments	PARKS & RECREATION-A7530	AIRPORT ENTERPRISE-A8870	WASTEWATER MGMT-A8990	AIR POLLUTION CONTROL-A9110	FLOOD CONTROL-A9495	SAN DIEGO LGT MAINT-A9603	DPW ISF-EQUIPMENT OPERTNS-A9701
EQUIPMENT	78,658	0	0	0	0	0	0
BLDG DEPRC/ADD'L RENT	412,818	0	86,137	0	0	0	0
CAC MAINTENANCE-Orgs	0	0	0	0	0	0	0
ERP SYSTEMS	204,502	34,526	18,591	37,182	0	0	0
CHIEF ADMIN	18,183	3,725	4,217	16,001	0	0	0
COUNTY COUNSEL-A1390	236,596	(16,253)	(8,857)	95,355	(18,911)	0	0
CHIEF TECHNOLOGY	58,738	13,924	14,546	96,692	0	6	0
CIVIL SERVICE	10,316	1,410	1,535	5,704	0	0	0
FG3 GROUP-A3400.	0	0	0	0	0	0	0
A&C FINANCIAL	163,230	29,954	30,159	89,105	6,925	322	4,603
A&C AUDITS	20,617	7,542	4,781	28,965	0	0	0
A&C ERP Systems	543,804	88,151	51,674	120,925	0	0	0
HUMAN RESOURCES-DEPT	257,911	43,432	32,870	126,861	0	0	0
COMMUNITY SERVICES	0	0	0	0	0	0	0
PUBLIC SAFETY	0	0	0	0	0	0	0
LAND USE & ENV	181,826	37,243	42,171	160,008	0	0	0
Total Allocated	2,187,199	243,654	277,824	776,798	(11,986)	328	4,603
Roll Forward	875,351	71,422	99,232	97,037	16,723	215	1,566
Cost With Roll Forward	3,062,550	315,076	377,056	873,835	4,737	543	6,169
Adjustments	0	0	0	0	0	0	0
Proposed Costs	3,062,550	315,076	377,056	873,835	4,737	543	6,169



County of San Diego, California
FY14/15 Estimated A-87 Cost Plan
Based on FY12/13 Actual Expenditures
Allocated Costs By Department

Central Service Departments	CITIZEN LAW ENFORCEMENT RB-A2940	OFFICE OF EMERGENCY	DEFENSE ATTY-A3840	DISTRICT ATTORNEY-A4120	CHILD SUPPORT-A4170	PUBLIC DEFENDER-A4270	SHERIFF-A4980
EQUIPMENT	0	27,904	0	483,565	0	3,958	5,808,871
BLDG DEPRC/ADD'L RENT	2,934	124,391	0	1,573,624	0	156,533	5,546,842
CAC MAINTENANCE-Orgs	0	0	0	0	0	0	7,369
ERP SYSTEMS	2,656	10,623	0	95,611	39,838	29,215	701,151
CHIEF ADMIN	487	1,775	0	130,754	40,493	55,270	478,685
COUNTY COUNSEL-A1390	24,358	3,125	0	92,986	15,796	43,853	463,747
CHIEF TECHNOLOGY	2,254	19,179	0	169,151	177,463	203,805	221,662
CIVIL SERVICE	157	618	0	39,843	18,858	15,059	164,119
FG3 GROUP-A3400	0	0	0	0	0	0	0
A&C FINANCIAL	2,799	14,372	0	677,376	231,247	721,750	2,489,634
A&C AUDITS	552	42,975	0	148,262	45,914	62,671	579,161
A&C ERP Systems	9,264	28,052	0	444,949	197,863	152,235	2,531,064
HUMAN RESOURCES-DEPT	3,462	16,213	0	892,293	404,692	324,913	4,189,175
COMMUNITY SERVICES	0	0	0	0	0	0	0
PUBLIC SAFETY	1,235	4,502	0	331,707	102,724	140,215	1,214,360
LAND USE & ENV	0	0	0	0	0	0	0
Total Allocated	50,158	293,729	0	5,080,121	1,274,888	1,909,477	24,395,840
Roll Forward	16,692	69,715	0	(52,646)	(41,110)	86,475	2,843,623
Cost With Roll Forward	66,850	363,444	0	5,027,475	1,233,778	1,995,952	27,239,463
Adjustments	0	0	0	0	0	0	0
Proposed Costs	66,850	363,444	0	5,027,475	1,233,778	1,995,952	27,239,463



County of San Diego, California
FY14/15 Estimated A-87 Cost Plan
Based on FY12/13 Actual Expenditures
Allocated Costs By Department

Central Service Departments	PROBATION DEPARTMENT-A5330	MEDICAL EXAMINER-A6430	PUBLIC ADMIN/GUARDIAN-A59	AGING & INDEPEND-A5940-300	HEALTH-A5940-400	HSA JOINT ADMIN-A5940-450	SOCIAL SERVICES-A5940-500
EQUIPMENT	29,047	344,644	0	1,353	105,863	95,460	19,930
BLDG DEPRC/ADD'L RENT	2,042,178	840,463	0	846,267	554,724	740,368	1,470,901
CAC MAINTENANCE-Orgs	0	0	0	0	0	110,064	0
ERP SYSTEMS	135,449	10,623	0	66,397	270,899	528,519	270,899
CHIEF ADMIN	132,930	6,485	0	11,590	68,838	41,231	263,927
COUNTY COUNSEL-A1390	50,667	475	0	(90,847)	120,168	131,996	7,869,051
CHIEF TECHNOLOGY	484,640	29,828	0	50,440	351,785	1,127,233	1,297,986
CIVIL SERVICE	51,553	2,023	0	4,875	26,571	16,229	129,237
FG3 GROUP-A3400	0	0	0	0	0	0	0
A&C FINANCIAL	3,138,454	44,098	0	65,538	454,134	336,512	4,569,763
A&C AUDITS	150,729	7,354	0	26,153	214,286	46,752	299,266
A&C ERP Systems	594,036	35,963	0	179,779	788,401	1,324,156	1,342,757
HUMAN RESOURCES-DEPT	1,240,010	68,797	0	112,607	622,277	432,501	2,870,065
COMMUNITY SERVICES	0	0	0	0	0	0	0
PUBLIC SAFETY	337,225	16,454	0	0	0	0	0
LAND USE & ENV	0	0	0	0	0	0	0
Total Allocated	8,386,918	1,407,207	0	1,274,152	3,577,946	4,931,021	20,403,782
Roll Forward	(141,925)	43,053	0	848,185	(14,513)	1,389,819	1,886,858
Cost With Roll Forward	8,244,993	1,450,260	0	2,122,337	3,563,433	6,320,840	22,290,640
Adjustments	0	0	0	0	0	0	0
Proposed Costs	8,244,993	1,450,260	0	2,122,337	3,563,433	6,320,840	22,290,640



County of San Diego, California
FY14/15 Estimated A-87 Cost Plan
Based on FY12/13 Actual Expenditures
Allocated Costs By Department

Central Service Departments	MENTAL HEALTH-A5940-550	ALCOHOL & DRUGS SVCS-A5940-600	EDGEMOOR-A5940-650	SUPERIOR COURT-A4730	SubTotal	Direct Billed	Unallocated
EQUIPMENT	1,518	0	82,125	0	7,881,282	0	0
BLDG DEPRC/ADD'L RENT	350,049	0	0	3,112,623	24,311,686	0	0
CAC MAINTENANCE-Orgs	0	0	0	0	1,985,676	0	2,952,683
ERP SYSTEMS	244,340	26,559	26,559	23,903	3,771,338	0	0
CHIEF ADMIN	52,393	2,103	24,875	0	1,616,642	0	3,094,615
COUNTY COUNSEL-A1390	344,765	6,634	0	0	11,902,730	11,619,591	372,522
CHIEF TECHNOLOGY	271,576	11,361	63,554	1,121	7,096,207	9,776	171,694
CIVIL SERVICE	18,701	804	12,138	0	628,785	0	0
FG3 GROUP-A3400	0	0	0	0	987,898	0	292,380
A&C FINANCIAL	276,981	13,723	143,088	924,441	20,638,795	678,410	3,763,428
A&C AUDITS	116,903	2,384	28,206	0	2,417,267	0	27,870
A&C ERP Systems	679,269	66,287	130,885	343,556	12,812,014	0	0
HUMAN RESOURCES-DEPT	444,472	17,205	300,382	209,334	15,673,418	6,192,966	0
COMMUNITY SERVICES	0	0	0	0	1,432,067	0	197,648
PUBLIC SAFETY	0	0	0	0	2,148,713	0	22,001,770
LAND USE & ENV	0	0	0	0	1,521,874	0	734,716
Total Allocated	2,800,967	147,060	811,812	4,614,978	116,826,392	18,500,743	33,609,326
Roll Forward	260,138	46,970	1,555	(189,957)	13,160,246	0	0
Cost With Roll Forward	3,061,105	194,030	813,367	4,425,021	129,986,638	18,500,743	33,609,326
Adjustments	0	0	0	0	507,905	0	0
Proposed Costs	3,061,105	194,030	813,367	4,425,021	130,494,543	18,500,743	33,609,326



County of San Diego, California
FY14/15 Estimated A-87 Cost Plan
Based on FY12/13 Actual Expenditures
Allocated Costs By Department

Central Service Departments	Total
EQUIPMENT	7,881,282
BLDG DEPRC/ADD'L RENT	24,311,686
CAC MAINTENANCE-Orgs	4,938,359
ERP SYSTEMS	3,771,338
CHIEF ADMIN	4,711,257
COUNTY COUNSEL-A1390	23,894,843
CHIEF TECHNOLOGY	7,277,677
CIVIL SERVICE	628,785
FG3 GROUP-A3400	1,280,278
A&C FINANCIAL	25,080,633
A&C AUDITS	2,445,137
A&C ERP Systems	12,812,014
HUMAN RESOURCES-DEPT	21,866,384
COMMUNITY SERVICES	1,629,715
PUBLIC SAFETY	24,150,483
LAND USE & ENV	2,256,590
Total Allocated	168,936,461
Roll Forward	13,160,246
Cost With Roll Forward	182,096,707
Adjustments	507,905
Proposed Costs	182,604,612

