BETTY T. YEE
California State Controller

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of San Diego		**Date:**	**May 29, 2015**
San Diego, California		**Filing Ref:**	**SDO16**

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 **2015-16** 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 **2013-14** fiscal year and as estimated costs for the **2015-16** 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, 2015**, 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
2. County Counsel
3. Chief Technology Officer
4. A/C Financial Services
5. Human Resources
6. Employee Benefits (ISF)
7. Facilities Management (ISF)
8. Fleet Services (ISF)
9. Information Technology (ISF)
10. Public Liability Insurance (ISF)
11. Purchasing Fund (ISF)
12. Road & Communication Equipment (ISF)
13. Special District Loans (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 $552,681 included in Schedule A must be included when calculating carry forward in the 2017-18 Estimated Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF SAN DIEGO

BY **Original signed by**

Tracy M. Sandoval
Name

Auditor-Controller
Title

6-9-2015
Date

BETTY T. YEE
CALIFORNIA STATE CONTROLLER

BY **Original signed by Anita Dagan for**

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

6-16-2015
Date

Negotiated by Darlene Justice
Telephone (916) 323-2369

cc: State and Federal Agencies

Attachment

County of San Diego, California
FY15-16 Countywide Cost Allocation Plan
Based on FY13-14 Actual Expenditures
Allocated Costs By Department

Central Service Departments	Board of Supervisors - A0400	Clerk of the Board - A0460	A&C Property Tax Services - A1240-300	Assessor/Recorder/ County Clerk - A3580	Treasurer - Tax Collector - A3680	County Communications Office - A1480	External - Schools - A9998-100
Equipment Depreciation	0	4,439	830	114,912	16,477	88,350	0
Bldg Depreciation/Add'l Rent	100,324	56,041	75,778	444,412	71,090	25,680	0
FG3 CAC Maintenance -	306,834	270,752	0	1,145,659	532,390	144,172	0
ERP Systems Amortization	15,621	13,018	49,467	28,639	140,589	10,414	0
Chief Administrative Office -	9,259	3,689	2,441	53,885	15,113	3,710	0
County Counsel - A1390	0	141,523	(16,294)	198,212	151,893	3,481	0
County Technology Office -	46,334	21,454	46,518	630,996	255,439	9,555	0
Civil Service Commission -	1,651	958	722	15,171	4,333	808	0
Finance & General	138,501	55,193	36,526	806,086	226,070	55,501	0
A&C Financial Services -	27,271	16,259	9,260	194,932	264,895	11,529	149,578
A&C Audits & Advisory	6,175	6,873	1,628	113,761	32,645	2,475	0
A&C ITMS (ERP Systems	51,468	45,663	129,100	175,265	387,490	31,659	0
Human Resources - A1570	53,555	36,629	17,276	425,537	126,179	25,875	0
Community Services Group -	0	0	0	0	0	0	0
Public Safety Group - A0760	0	0	0	0	0	0	0
Land Use & Environment	0	0	0	0	0	0	0
Total Allocated	756,993	672,491	353,252	4,347,467	2,224,603	413,209	149,578
Roll Forward	137,059	104,381	(358,421)	785,452	181,876	34,756	195,623
Cost With Roll Forward	894,052	776,872	(5,169)	5,132,919	2,406,479	447,965	345,201
Adjustments	0	0	552,681	0	0	0	0
Proposed Costs	894,052	776,872	547,512	5,132,919	2,406,479	447,965	345,201

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County of San Diego, California
FY15-16 Countywide Cost Allocation Plan
Based on FY13-14 Actual Expenditures
Allocated Costs By Department

Central Service Departments	Other External - A9998-200	Grand Jury - A1450	Employee Benefits ISF - A1670	Public Liability Insurance ISF - A1180	SD County Retirement - A3780	Information Technology ISF - A7790	Local Agency Formation Commission - A306
Equipment Depreciation	0	0	0	0	0	0	0
Bldg Depreciation/Add'l Rent	81,758	28,127	0	0	0	0	0
FG3 CAC Maintenance -	0	0	0	0	0	0	0
ERP Systems Amortization	0	2,603	0	0	18,225	0	7,811
Chief Administrative Office -	1,327	160	0	0	0	0	0
County Counsel - A1390	(37,225)	22,562	4,439	674,120	0	0	(797)
County Technology Office -	0	6,248	0	0	423	0	12,049
Civil Service Commission -	408	37	0	0	0	0	0
Finance & General	1,386	2,397	0	0	14,658	0	0
A&C Financial Services -	2,961,143	1,987	361,471	246	41,361	94,865	0
A&C Audits & Advisory	0	107	0	0	0	0	0
A&C ITMS (ERP Systems	2,893	6,769	0	0	67,642	0	23,443
Human Resources - A1570	17,479	1,404	495,299	0	0	0	4,730
Community Services Group -	0	0	0	0	0	0	0
Public Safety Group - A0760	0	0	0	0	0	0	0
Land Use & Environment	0	0	0	0	0	0	0
Total Allocated	3,029,169	72,401	861,209	674,366	142,309	94,865	47,236
Roll Forward	(171,721)	(45,343)	85,597	301,363	41,133	43,019	12,771
Cost With Roll Forward	2,857,448	27,058	946,806	975,729	183,442	137,884	60,007
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,857,448	27,058	946,806	975,729	183,442	137,884	60,007

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County of San Diego, California
FY15-16 Countywide Cost Allocation Plan
Based on FY13-14 Actual Expenditures
Allocated Costs By Department

Central Service Departments	Registrar of Voters - A6190	Animal Services - A6490	Housing & Community Development - A7260	County Library - A7320	Purchasing ISF - A7690	Facilities Mgmt ISF - A7850	Fleet Services ISF - A8410
Equipment Depreciation	326,433	18,973	0	0	0	0	0
Bldg Depreciation/Add'l Rent	1,415,813	142,843	0	355,578	352,673	1,167,115	116,254
FG3 CAC Maintenance -	0	0	0	0	0	11,392	0
ERP Systems Amortization	41,656	23,432	54,674	20,828	124,968	124,968	41,656
Chief Administrative Office -	12,494	14,733	12,089	29,222	8,517	39,368	8,234
County Counsel - A1390	26,511	49,764	35,930	(365)	(6,612)	16,981	3,041
County Technology Office -	123,132	84,466	57,403	199,605	72,576	163,812	20,484
Civil Service Commission -	5,098	4,700	3,607	9,964	1,920	9,895	2,184
Finance & General	13,057	15,397	12,635	30,540	8,901	41,145	8,604
A&C Financial Services -	95,138	63,397	98,838	128,874	28,126	342,819	101,546
A&C Audits & Advisory	9,272	9,825	16,669	19,487	5,680	26,254	5,491
A&C ITMS (ERP Systems	326,073	96,857	162,173	147,963	326,616	380,152	118,920
Human Resources - A1570	135,358	112,540	96,400	271,130	46,834	279,984	61,496
Community Services Group -	155,516	183,377	150,472	363,720	106,010	490,021	102,478
Public Safety Group - A0760	0	0	0	0	0	0	0
Land Use & Environment	0	0	0	0	0	0	0
Total Allocated	2,685,551	820,304	700,890	1,576,546	1,076,209	3,093,906	590,388
Roll Forward	1,610,254	60,898	149,689	(51,369)	455,807	739,033	144,129
Cost With Roll Forward	4,295,805	881,202	850,579	1,525,177	1,532,016	3,832,939	734,517
Adjustments	0	0	0	0	0	0	0
Proposed Costs	4,295,805	881,202	850,579	1,525,177	1,532,016	3,832,939	734,517

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County of San Diego, California
FY15-16 Countywide Cost Allocation Plan
Based on FY13-14 Actual Expenditures
Allocated Costs By Department

Central Service Departments	Housing Authority - A9990	Inactive Waste Site Mgmt - A0940	Environmental Health - A5880	Agriculture, Weights & Measures - A6370	Planning & Development Services - A6710	Public Works - Road - A6850	Public Works - General -A7060
Equipment Depreciation	0	0	133,335	37,107	11,247	0	0
Bldg Depreciation/Add'l Rent	0	23,937	1,473,103	578,164	950,080	1,120,210	28,157
FG3 CAC Maintenance -	0	0	0	0	0	0	0
ERP Systems Amortization	0	18,225	49,467	33,846	36,449	135,382	13,018
Chief Administrative Office -	0	2,664	39,522	20,804	25,237	56,280	8,544
County Counsel - A1390	52,984	(2,211)	103,123	37,055	1,045,972	(110,722)	213,368
County Technology Office -	0	5,005	323,599	128,897	168,825	171,656	23,552
Civil Service Commission -	0	643	9,495	5,900	5,704	12,585	1,710
Finance & General	0	2,784	41,305	21,742	26,375	58,819	8,929
A&C Financial Services -	903	20,018	183,311	94,565	173,287	304,109	35,217
A&C Audits & Advisory	0	1,776	87,765	21,830	16,830	37,532	59,945
A&C ITMS (ERP Systems	0	50,280	189,389	135,992	136,006	424,110	43,975
Human Resources - A1570	0	16,865	242,229	138,928	141,159	302,768	38,741
Community Services Group -	0	0	0	0	0	0	0
Public Safety Group - A0760	0	0	0	0	0	0	0
Land Use & Environment	0	21,121	313,363	164,947	200,095	446,232	67,739
Total Allocated	53,887	161,107	3,189,006	1,419,777	2,937,266	2,958,961	542,895
Roll Forward	25,469	62,594	658,958	267,881	988,367	886,345	182,487
Cost With Roll Forward	79,356	223,701	3,847,964	1,687,658	3,925,633	3,845,306	725,382
Adjustments	0	0	0	0	0	0	0
Proposed Costs	79,356	223,701	3,847,964	1,687,658	3,925,633	3,845,306	725,382

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Allocated Costs By Department

Central Service Departments	Parks & Recreation - A7530	Airport Enterprise - A8870	Wastewater Mgmt - A8990	Air Pollution Control - A9110	Flood Control - A9495	SD Lighting Maintenance - A9603	DPW Road & Comm Eqpmnt ISF - A9701
Equipment Depreciation	72,898	0	0	0	0	0	0
Bldg Depreciation/Add'l Rent	453,652	0	94,256	0	0	0	0
FG3 CAC Maintenance -	0	0	0	0	0	0	0
ERP Systems Amortization	200,470	33,846	23,432	36,449	0	0	0
Chief Administrative Office -	24,094	5,312	5,695	21,914	0	0	0
County Counsel - A1390	237,996	(28,101)	(3,988)	91,321	(2,350)	0	0
County Technology Office -	63,161	12,584	13,850	120,119	0	0	0
Civil Service Commission -	8,598	1,263	1,317	4,904	0	0	0
Finance & General	25,181	5,551	5,952	22,903	0	0	0
A&C Financial Services -	146,933	24,762	28,896	70,675	10,446	491	2,946
A&C Audits & Advisory	47,676	3,542	3,797	15,410	0	0	0
A&C ITMS (ERP Systems	572,363	93,306	67,434	127,808	0	0	0
Human Resources - A1570	237,207	29,774	31,072	131,658	0	0	0
Community Services Group -	0	0	0	0	0	0	0
Public Safety Group - A0760	0	0	0	0	0	0	0
Land Use & Environment	191,037	42,113	45,154	173,753	0	0	0
Total Allocated	2,281,266	223,952	316,867	816,914	8,096	491	2,946
Roll Forward	302,676	(29,157)	64,148	40,638	60,881	323	(321)
Cost With Roll Forward	2,583,942	194,795	381,015	857,552	68,977	814	2,625
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,583,942	194,795	381,015	857,552	68,977	814	2,625

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County of San Diego, California
FY15-16 Countywide Cost Allocation Plan
Based on FY13-14 Actual Expenditures
Allocated Costs By Department

Central Service Departments	Citizens' Law Enforcement RB - A2940	Office of Emergency Services - A3120	Defense Attorney - A3840	District Attorney - A4120	Child Support Services - A4170	Public Defender - A4270	Sheriff - A4980
Equipment Depreciation	0	118,000	0	521,366	74	3,958	6,061,101
Bldg Depreciation/Add'l Rent	0	57,524	0	1,261,995	3,182	181,816	6,936,438
FG3 CAC Maintenance -	0	0	0	0	0	0	9,510
ERP Systems Amortization	2,603	13,018	0	96,330	39,053	31,242	687,322
Chief Administrative Office -	699	2,549	0	189,500	56,481	79,165	694,528
County Counsel - A1390	25,963	4,815	0	126,156	10,902	54,493	297,303
County Technology Office -	2,922	22,758	0	143,866	212,139	236,873	240,872
Civil Service Commission -	147	573	0	36,791	16,780	13,889	152,208
Finance & General	731	2,664	0	198,049	59,030	82,736	725,855
A&C Financial Services -	2,497	16,470	0	544,794	194,748	687,775	2,140,606
A&C Audits & Advisory	466	1,700	0	126,375	37,667	52,794	516,688
A&C ITMS (ERP Systems	9,905	36,740	0	496,443	211,507	173,595	2,754,856
Human Resources - A1570	3,325	16,715	0	863,220	380,185	317,419	4,291,241
Community Services Group -	0	0	0	0	0	0	0
Public Safety Group - A0760	1,304	4,748	0	353,039	105,225	147,483	1,293,895
Land Use & Environment	0	0	0	0	0	0	0
Total Allocated	50,562	298,274	0	4,957,924	1,326,973	2,063,238	26,802,423
Roll Forward	6,364	26,572	0	(38,172)	47,188	295,423	4,206,409
Cost With Roll Forward	56,926	324,846	0	4,919,752	1,374,161	2,358,661	31,008,832
Adjustments	0	0	0	0	0	0	0
Proposed Costs	56,926	324,846	0	4,919,752	1,374,161	2,358,661	31,008,832

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County of San Diego, California
FY15-16 Countywide Cost Allocation Plan
Based on FY13-14 Actual Expenditures
Allocated Costs By Department

Central Service Departments	Probation - A5330	Medical Examiner - A6430	HHSA Public Admin/Guardian -	HHSA Aging & Independence -	HHSA Health - A5940-400	HHSA Joint Admin - A5940-450	HHSA Social Services - A5940-500
Equipment Depreciation	29,361	346,563	0	1,353	93,258	56,482	49,338
Bldg Depreciation/Add'l Rent	1,919,643	841,728	0	1,018,191	621,496	667,274	1,523,812
FG3 CAC Maintenance -	0	0	0	0	0	142,052	0
ERP Systems Amortization	135,382	10,414	0	70,295	229,109	531,116	325,438
Chief Administrative Office -	189,203	9,366	0	20,250	99,503	61,506	398,999
County Counsel - A1390	64,008	1,950	0	9,376	121,201	86,552	8,225,845
County Technology Office -	550,613	33,759	0	89,838	310,556	1,675,683	1,366,472
Civil Service Commission -	47,333	1,936	0	5,519	24,615	15,517	127,838
Finance & General	197,738	9,788	0	21,164	103,991	64,280	416,998
A&C Financial Services -	3,109,257	38,135	0	69,564	404,926	276,818	4,637,213
A&C Audits & Advisory	126,177	6,246	0	26,957	229,460	41,017	266,086
A&C ITMS (ERP Systems	652,002	39,136	0	210,747	744,492	1,437,857	1,685,870
Human Resources - A1570	1,240,898	73,329	0	131,937	615,932	458,711	3,028,693
Community Services Group -	0	0	0	0	0	0	0
Public Safety Group - A0760	352,486	17,449	0	0	0	0	0
Land Use & Environment	0	0	0	0	0	0	0
Total Allocated	8,614,101	1,429,799	0	1,675,191	3,598,539	5,514,865	22,052,602
Roll Forward	527,605	2,240	(181,928)	841,289	(26,172)	1,815,583	2,754,196
Cost With Roll Forward	9,141,706	1,432,039	(181,928)	2,516,480	3,572,367	7,330,448	24,806,798
Adjustments	0	0	181,928	(181,928)	0	0	0
Proposed Costs	9,141,706	1,432,039	0	2,334,552	3,572,367	7,330,448	24,806,798

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County of San Diego, California
FY15-16 Countywide Cost Allocation Plan
Based on FY13-14 Actual Expenditures
Allocated Costs By Department

Central Service Departments	HHSA Mental Health - A5940-550	HHSA Alcohol & Drugs Services - A5940-60	HHSA Edgemoor - A5940-650	Superior Court - A4730	SubTotal	Direct Billed	Unallocated
Equipment Depreciation	721	0	85,117	0	8,191,693	0	0
Bldg Depreciation/Add'l Rent	325,565	24,607	0	0	24,538,316	0	0
FG3 CAC Maintenance -	0	0	0	0	2,562,761	0	0
ERP Systems Amortization	249,937	28,639	26,035	0	3,775,086	0	0
Chief Administrative Office -	70,291	2,445	34,754	0	2,333,546	0	2,448,376
County Counsel - A1390	325,326	5,530	0	0	12,261,031	12,820,248	185,332
County Technology Office -	273,799	11,488	64,208	0	8,017,588	8,631	168,815
Civil Service Commission -	16,152	626	10,844	0	584,343	0	0
Finance & General	73,462	2,556	36,322	0	3,681,502	0	945,410
A&C Financial Services -	225,902	61,211	121,081	0	18,621,091	691,815	2,915,984
A&C Audits & Advisory	60,619	1,631	23,177	0	2,069,505	0	6,236
A&C ITMS (ERP Systems	742,459	75,910	139,317	0	13,731,645	0	0
Human Resources - A1570	426,606	16,643	294,423	0	15,677,383	6,788,548	0
Community Services Group -	0	0	0	0	1,551,594	0	346,672
Public Safety Group - A0760	0	0	0	0	2,275,629	0	17,948,618
Land Use & Environment	0	0	0	0	1,665,554	0	722,651
Total Allocated	2,790,839	231,286	835,278	0	121,538,267	20,309,242	25,688,094
Roll Forward	254,631	77,502	48,051	(4,852,858)	13,771,198	0	0
Cost With Roll Forward	3,045,470	308,788	883,329	(4,852,858)	135,309,465	20,309,242	25,688,094
Adjustments	0	0	0	4,852,858	5,405,539	0	0
Proposed Costs	3,045,470	308,788	883,329	0	140,715,004	20,309,242	25,688,094

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County of San Diego, California
FY15-16 Countywide Cost Allocation Plan
Based on FY13-14 Actual Expenditures
Allocated Costs By Department

Central Service Departments	Total
Equipment Depreciation	8,191,693
Bldg Depreciation/Add'l Rent	24,538,316
FG3 CAC Maintenance -	2,562,761
ERP Systems Amortization	3,775,086
Chief Administrative Office -	4,781,922
County Counsel - A1390	25,266,611
County Technology Office -	8,195,034
Civil Service Commission -	584,343
Finance & General	4,626,912
A&C Financial Services -	22,228,890
A&C Audits & Advisory	2,075,741
A&C ITMS (ERP Systems	13,731,645
Human Resources - A1570	22,465,931
Community Services Group -	1,898,266
Public Safety Group - A0760	20,224,247
Land Use & Environment	2,388,205
Total Allocated	167,535,603
Roll Forward	13,771,198
Cost With Roll Forward	181,306,801
Adjustments	5,405,539
Proposed Costs	186,712,340

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