



**BETTY T. YEE**  
California State Controller

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

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

**Date: June 30, 2016  
Filing Ref: SDO17**

Pursuant to federal Office of Management and Budget (OMB) Circular 2 CFR Part 225, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2016-17** 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.

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

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The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for the **2014-15** fiscal year and as estimated costs for the **2016-17** 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, 2016**, for further allocation to federal grants and contracts performed by the respective county departments.

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**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS**

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

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**SECTION III: CONDITIONS**

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**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 2 CFR Part 225, 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 \$4,614,978 to remove the costs for Superior Court out of the cost plan included in Schedule A must not be included when calculating carry forward in the 2018-19 Estimated Cost Allocation Plan.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF SAN DIEGO**

**BETTY T. YEE  
CALIFORNIA STATE CONTROLLER**

**BY Original signed by**

**BY Original signed by Anita Dagan for**

**Tracy Drager**

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

**Name**

**Assistant Auditor-Controller**

**Title**

**7-12-2016**

**7-18-2016**

**Date**

**Date**

**Negotiated by Darryl Mar  
Telephone (916) 327-9496**

cc: State and Federal Agencies

Attachment

**County of San Diego, California**  
**FY16-17 Countywide Cost Allocation Plan**  
**Based on FY14-15 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 & Software	0	1,002	69	94,383	1,424	90,611	0
Bldg Depreciation/Add'l Rent	72,848	65,317	76,634	446,698	69,277	20,125	0
FG3 CAC Maintenance -	171,686	242,328	0	845,462	495,804	103,342	0
ERP Systems Amortization	15,127	16,816	47,902	34,868	150,009	10,085	0
Chief Administrative Office -	9,333	3,712	2,557	54,900	14,974	3,697	0
County Counsel - A1390	0	104,187	( 19,252)	186,773	93,126	5,380	0
County Technology Office -	63,376	24,369	31,201	791,518	329,975	12,082	0
Civil Service Commission -	1,588	948	725	14,762	4,146	799	0
Finance & General	103,911	41,319	28,470	611,223	166,706	41,158	0
A&C Financial Services -	25,455	16,137	8,828	181,507	230,828	10,663	24,764
A&C Audits & Advisory	7,089	2,819	1,942	41,768	42,793	2,808	0
A&C ERP Systems Suppt -	56,843	61,424	144,186	210,956	472,712	34,820	0
Human Resources - A1570	53,513	37,568	17,484	421,687	133,589	26,354	0
Community Services Group	0	0	0	0	0	0	0
Public Safety Group Exec	0	0	0	0	0	0	0
Land Use & Environment	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>580,769</b>	<b>617,946</b>	<b>340,746</b>	<b>3,936,505</b>	<b>2,205,363</b>	<b>361,924</b>	<b>24,764</b>
Roll Forward	( 3,241)	76,726	24,277	83,278	224,946	( 6,531)	17,085
<b>Cost With Roll Forward</b>	<b>577,528</b>	<b>694,672</b>	<b>365,023</b>	<b>4,019,783</b>	<b>2,430,309</b>	<b>355,393</b>	<b>41,849</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>577,528</b>	<b>694,672</b>	<b>365,023</b>	<b>4,019,783</b>	<b>2,430,309</b>	<b>355,393</b>	<b>41,849</b>



**County of San Diego, California**  
**FY16-17 Countywide Cost Allocation Plan**  
**Based on FY14-15 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 & Software	0	0	0	0	0	0	0
Bldg Depreciation/Add'l Rent	25,105	26,794	0	0	0	0	0
FG3 CAC Maintenance -	0	0	0	0	0	0	0
ERP Systems Amortization	0	1,261	0	0	13,665	0	6,933
Chief Administrative Office -	1,318	85	0	0	0	0	0
County Counsel - A1390	( 47,243)	9,976	45,021	811,996	0	0	( 505)
County Technology Office -	633	7,804	0	0	581	0	20,994
Civil Service Commission -	385	17	0	0	0	0	0
Finance & General	1,568	950	0	0	16,694	0	0
A&C Financial Services -	3,426,537	2,323	594,188	321	37,359	62,194	0
A&C Audits & Advisory	0	70,743	0	0	0	0	0
A&C ERP Systems Suppt -	3,056	3,782	0	0	63,085	0	23,985
Human Resources - A1570	20,647	938	447,574	0	0	0	4,274
Community Services Group	0	0	0	0	0	0	0
Public Safety Group Exec	0	0	0	0	0	0	0
Land Use & Environment	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>3,432,006</b>	<b>124,673</b>	<b>1,086,783</b>	<b>812,317</b>	<b>131,384</b>	<b>62,194</b>	<b>55,681</b>
Roll Forward	244,829	6,979	251,522	399,261	20,237	( 28,930)	16,134
<b>Cost With Roll Forward</b>	<b>3,676,835</b>	<b>131,652</b>	<b>1,338,305</b>	<b>1,211,578</b>	<b>151,621</b>	<b>33,264</b>	<b>71,815</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>3,676,835</b>	<b>131,652</b>	<b>1,338,305</b>	<b>1,211,578</b>	<b>151,621</b>	<b>33,264</b>	<b>71,815</b>



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**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 & Software	323,690	66,426	0	0	0	0	0
Bldg Depreciation/Add'l Rent	2,071,135	167,707	0	365,993	350,161	1,413,843	123,728
FG3 CAC Maintenance -	0	0	0	0	0	8,165	0
ERP Systems Amortization	37,187	20,598	50,222	18,707	120,184	121,646	44,549
Chief Administrative Office -	11,724	15,384	12,428	29,944	8,311	41,557	8,263
County Counsel - A1390	80,360	17,035	35,938	( 1,681)	( 15,610)	( 63,627)	( 8,253)
County Technology Office -	106,989	81,961	74,252	217,595	76,190	145,072	25,403
Civil Service Commission -	4,433	4,786	3,583	10,122	1,849	10,361	2,166
Finance & General	13,955	18,311	14,792	35,640	9,892	49,462	9,835
A&C Financial Services -	87,172	67,351	96,546	132,677	25,730	321,381	145,436
A&C Audits & Advisory	8,905	84,458	56,605	22,745	42,125	76,499	6,277
A&C ERP Systems Suppt -	370,978	100,692	173,468	160,771	361,923	427,460	144,903
Human Resources - A1570	116,944	115,470	96,274	276,550	45,635	293,104	59,367
Community Services Group	142,206	186,591	150,741	363,184	100,802	504,036	100,225
Public Safety Group Exec	0	0	0	0	0	0	0
Land Use & Environment	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>3,375,678</b>	<b>946,770</b>	<b>764,849</b>	<b>1,632,247</b>	<b>1,127,192</b>	<b>3,348,959</b>	<b>661,899</b>
Roll Forward	2,072,197	182,465	38,718	( 64,371)	50,584	658,200	151,934
<b>Cost With Roll Forward</b>	<b>5,447,875</b>	<b>1,129,235</b>	<b>803,567</b>	<b>1,567,876</b>	<b>1,177,776</b>	<b>4,007,159</b>	<b>813,833</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>5,447,875</b>	<b>1,129,235</b>	<b>803,567</b>	<b>1,567,876</b>	<b>1,177,776</b>	<b>4,007,159</b>	<b>813,833</b>



**County of San Diego, California**  
**FY16-17 Countywide Cost Allocation Plan**  
**Based on FY14-15 Actual Expenditures**  
**Allocated Costs By Department**

Central Service Departments	Housing Authority - A9990	Environmental Health - A5880	Agriculture, Weights & Measures - A6370	Planning & Development Services - A6710	Public Works - General -A7060	Parks & Recreation - A7530	Inactive Waste Site Mgmt - A0940
Equipment & Software	0	142,197	32,213	13,572	53	70,312	0
Bldg Depreciation/Add'l Rent	0	1,515,746	467,852	956,066	35,609	421,904	32,406
FG3 CAC Maintenance -	0	0	0	0	0	0	0
ERP Systems Amortization	0	44,952	29,624	35,927	13,866	196,222	22,060
Chief Administrative Office -	0	39,475	20,617	26,037	9,002	24,593	2,768
County Counsel - A1390	113,182	146,017	75,945	697,834	288,424	221,008	( 5,658)
County Technology Office -	0	454,389	128,193	191,528	25,410	94,723	5,527
Civil Service Commission -	0	9,430	5,766	5,792	1,788	8,745	651
Finance & General	0	46,984	24,538	30,989	10,715	29,270	3,294
A&C Financial Services -	8,659	191,571	94,977	176,355	35,528	147,039	21,306
A&C Audits & Advisory	0	70,256	15,660	19,777	32,650	18,680	2,102
A&C ERP Systems Suppt -	0	201,451	137,701	155,466	52,954	644,506	68,607
Human Resources - A1570	0	242,577	137,006	144,385	40,821	244,912	17,054
Community Services Group	0	0	0	0	0	0	0
Public Safety Group Exec	0	0	0	0	0	0	0
Land Use & Environment	0	373,227	194,923	246,170	85,114	232,516	26,171
<b>Total Allocated</b>	<b>121,841</b>	<b>3,478,272</b>	<b>1,365,015</b>	<b>2,699,898</b>	<b>631,934</b>	<b>2,354,430</b>	<b>196,288</b>
Roll Forward	98,360	544,160	72,660	( 51,856)	133,851	167,231	58,242
<b>Cost With Roll Forward</b>	<b>220,201</b>	<b>4,022,432</b>	<b>1,437,675</b>	<b>2,648,042</b>	<b>765,785</b>	<b>2,521,661</b>	<b>254,530</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>220,201</b>	<b>4,022,432</b>	<b>1,437,675</b>	<b>2,648,042</b>	<b>765,785</b>	<b>2,521,661</b>	<b>254,530</b>



**County of San Diego, California**  
**FY16-17 Countywide Cost Allocation Plan**  
**Based on FY14-15 Actual Expenditures**  
**Allocated Costs By Department**

Central Service Departments	Public Works - Road - A6850	Airport Enterprise - A8870	Wastewater Mgmt - A8990	Air Pollution Control - A9110	Flood Control - A9495	SD Lighting Maintenance - A9603	DPW Road & Comm Eqpmnt ISF - A9701
Equipment & Software	0	0	0	0	0	0	0
Bldg Depreciation/Add'l Rent	1,110,422	1,346	94,404	0	0	0	0
FG3 CAC Maintenance -	0	0	0	0	0	0	0
ERP Systems Amortization	129,840	36,759	19,741	36,355	0	0	0
Chief Administrative Office -	55,652	5,394	5,971	22,074	0	0	0
County Counsel - A1390	( 113,746)	( 89,557)	( 13,895)	80,810	( 8,200)	0	0
County Technology Office -	201,565	16,317	15,697	136,139	0	6	0
Civil Service Commission -	12,309	1,264	1,349	4,905	0	0	0
Finance & General	66,239	6,420	7,106	26,272	0	0	0
A&C Financial Services -	289,770	25,872	28,652	67,496	12,027	481	6,143
A&C Audits & Advisory	42,271	4,097	4,535	16,767	0	0	0
A&C ERP Systems Suppt -	465,432	115,697	66,866	144,150	0	0	0
Human Resources - A1570	300,868	45,143	32,389	117,779	0	0	0
Community Services Group	0	0	0	0	0	0	0
Public Safety Group Exec	0	0	0	0	0	0	0
Land Use & Environment	526,176	50,996	56,451	208,703	0	0	0
<b>Total Allocated</b>	<b>3,086,798</b>	<b>219,748</b>	<b>319,266</b>	<b>861,450</b>	<b>3,827</b>	<b>487</b>	<b>6,143</b>
Roll Forward	( 48,937)	( 23,906)	41,442	84,652	15,813	159	1,540
<b>Cost With Roll Forward</b>	<b>3,037,861</b>	<b>195,842</b>	<b>360,708</b>	<b>946,102</b>	<b>19,640</b>	<b>646</b>	<b>7,683</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>3,037,861</b>	<b>195,842</b>	<b>360,708</b>	<b>946,102</b>	<b>19,640</b>	<b>646</b>	<b>7,683</b>





**County of San Diego, California**  
**FY16-17 Countywide Cost Allocation Plan**  
**Based on FY14-15 Actual Expenditures**  
**Allocated Costs By Department**

Central Service Departments	Citizens' Law Enforcement RB - A2940	Office of Emergency Services - A3120	Fire Authority (OES) A3120-100	District Attorney - A4120	Child Support Services - A4170	Public Defender - A4270	Sheriff - A4980
Equipment & Software	0	38,181	0	670,321	886	3,429	7,771,001
Bldg Depreciation/Add'l Rent	0	49,960	81,281	1,309,131	0	180,354	9,002,489
FG3 CAC Maintenance -	0	0	0	0	0	0	6,818
ERP Systems Amortization	2,521	13,236	17,648	101,678	31,716	32,347	691,855
Chief Administrative Office -	713	2,619	3,034	195,627	55,525	80,800	732,990
County Counsel - A1390	22,517	13,604	26,155	60,448	22,309	69,780	498,563
County Technology Office -	4,561	27,457	16,184	159,719	243,692	340,231	319,658
Civil Service Commission -	146	596	730	37,114	15,958	14,210	154,658
Finance & General	849	3,117	3,611	232,839	66,086	96,170	872,419
A&C Financial Services -	2,471	19,106	20,285	530,491	173,634	742,409	2,044,305
A&C Audits & Advisory	542	1,989	2,305	148,592	42,175	61,373	557,768
A&C ERP Systems Suppt -	10,874	42,767	58,297	571,706	207,675	197,876	3,127,333
Human Resources - A1570	3,328	16,465	18,477	877,070	365,739	327,213	4,403,123
Community Services Group	0	0	0	0	0	0	0
Public Safety Group Exec	1,378	5,064	5,868	378,308	107,374	156,252	1,417,469
Land Use & Environment	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>49,900</b>	<b>234,161</b>	<b>253,875</b>	<b>5,273,044</b>	<b>1,332,769</b>	<b>2,302,444</b>	<b>31,600,449</b>
Roll Forward	( 258)	( 59,568)	0	192,923	57,881	392,967	7,204,609
<b>Cost With Roll Forward</b>	<b>49,642</b>	<b>174,593</b>	<b>253,875</b>	<b>5,465,967</b>	<b>1,390,650</b>	<b>2,695,411</b>	<b>38,805,058</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>49,642</b>	<b>174,593</b>	<b>253,875</b>	<b>5,465,967</b>	<b>1,390,650</b>	<b>2,695,411</b>	<b>38,805,058</b>



**County of San Diego, California**  
**FY16-17 Countywide Cost Allocation Plan**  
**Based on FY14-15 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 & Software	24,463	340,741	0	1,233	118,946	11,429	697,720
Bldg Depreciation/Add'l Rent	1,769,255	934,276	0	1,062,211	497,612	517,548	1,882,658
FG3 CAC Maintenance -	0	0	0	0	0	101,823	0
ERP Systems Amortization	132,159	10,085	0	70,164	232,779	499,392	370,611
Chief Administrative Office -	181,750	9,832	0	20,906	97,065	65,168	422,790
County Counsel - A1390	123,669	459	0	174,952	141,190	69,556	8,616,636
County Technology Office -	750,710	40,763	0	82,422	410,832	1,677,558	2,078,411
Civil Service Commission -	45,883	2,005	0	5,562	23,126	15,896	133,643
Finance & General	216,322	11,702	0	24,883	115,528	77,564	503,211
A&C Financial Services -	3,245,829	41,848	0	65,354	381,620	332,393	4,609,787
A&C Audits & Advisory	138,051	7,467	0	15,880	240,148	49,499	321,136
A&C ERP Systems Suppt -	710,408	43,517	0	242,083	850,133	1,541,923	2,075,834
Human Resources - A1570	1,214,018	75,403	0	113,262	586,243	240,266	3,191,946
Community Services Group	0	0	0	0	0	0	0
Public Safety Group Exec	351,471	19,012	0	0	0	0	0
Land Use & Environment	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>8,903,988</b>	<b>1,537,110</b>	<b>0</b>	<b>1,878,912</b>	<b>3,695,222</b>	<b>5,200,015</b>	<b>24,904,383</b>
Roll Forward	517,070	129,903	0	604,760	117,276	268,994	4,500,601
<b>Cost With Roll Forward</b>	<b>9,421,058</b>	<b>1,667,013</b>	<b>0</b>	<b>2,483,672</b>	<b>3,812,498</b>	<b>5,469,009</b>	<b>29,404,984</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>9,421,058</b>	<b>1,667,013</b>	<b>0</b>	<b>2,483,672</b>	<b>3,812,498</b>	<b>5,469,009</b>	<b>29,404,984</b>



**County of San Diego, California**  
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**Based on FY14-15 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 & Software	481	0	107,928	0	10,622,711	0	0
Bldg Depreciation/Add'l Rent	53,741	21,457	0	0	27,293,093	0	0
FG3 CAC Maintenance -	0	0	0	0	1,975,428	0	1,683,276
ERP Systems Amortization	245,813	24,581	25,212	0	3,776,902	0	0
Chief Administrative Office -	71,695	2,181	35,098	0	2,407,563	0	2,441,996
County Counsel - A1390	350,595	0	0	0	12,816,218	12,970,614	472,200
County Technology Office -	380,490	12,510	78,681	0	9,903,368	0	86,206
Civil Service Commission -	16,321	555	10,725	0	589,797	0	0
Finance & General	85,333	2,596	41,773	0	3,769,716	0	855,755
A&C Financial Services -	198,654	66,171	109,848	0	19,187,478	692,712	2,506,243
A&C Audits & Advisory	54,457	1,657	26,658	0	2,364,068	0	0
A&C ERP Systems Suppt -	837,490	75,236	151,241	0	15,612,267	0	0
Human Resources - A1570	426,465	15,097	304,671	0	15,668,692	6,829,827	0
Community Services Group	0	0	0	0	1,547,785	0	367,530
Public Safety Group Exec	0	0	0	0	2,442,196	0	1,080,061
Land Use & Environment	0	0	0	0	2,000,447	0	633,538
<b>Total Allocated</b>	<b>2,721,535</b>	<b>222,041</b>	<b>891,835</b>	<b>0</b>	<b>131,977,729</b>	<b>20,493,153</b>	<b>10,126,805</b>
Roll Forward	( 79,432)	74,981	80,023	( 4,614,978)	14,897,462	0	0
<b>Cost With Roll Forward</b>	<b>2,642,103</b>	<b>297,022</b>	<b>971,858</b>	<b>( 4,614,978)</b>	<b>146,875,191</b>	<b>20,493,153</b>	<b>10,126,805</b>
Adjustments	0	0	0	4,614,978	4,614,978	0	0
<b>Proposed Costs</b>	<b>2,642,103</b>	<b>297,022</b>	<b>971,858</b>	<b>0</b>	<b>151,490,169</b>	<b>20,493,153</b>	<b>10,126,805</b>



County of San Diego, California  
FY16-17 Countywide Cost Allocation Plan  
Based on FY14-15 Actual Expenditures  
Allocated Costs By Department

Central Service Departments	Total
Equipment & Software	10,622,711
Bldg Depreciation/Add'l Rent	27,293,093
FG3 CAC Maintenance -	3,658,704
ERP Systems Amortization	3,776,902
Chief Administrative Office -	4,849,559
County Counsel - A1390	26,259,032
County Technology Office -	9,989,574
Civil Service Commission -	589,797
Finance & General	4,625,471
A&C Financial Services -	22,386,433
A&C Audits & Advisory	2,364,068
A&C ERP Systems Suppt -	15,612,267
Human Resources - A1570	22,498,519
Community Services Group	1,915,315
Public Safety Group Exec	3,522,257
Land Use & Environment	2,633,985
Total Allocated	162,597,687
Roll Forward	14,897,462
Cost With Roll Forward	177,495,149
Adjustments	4,614,978
Proposed Costs	182,110,127

