



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

County of San Diego
San Diego, California

Date: June 30, 2017
Filing Ref: SDO18

Pursuant to federal Office of Management and Budget (OMB) Circular 2 CFR Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2017-18** 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 **2015-16** fiscal year and as estimated costs for the **2017-18** 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, 2017**, 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 | 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.

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 2 CFR Part 200, 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: There are no adjustments in the 2017-18 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF SAN DIEGO

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by Jim Reisinger for

Tracy Drager

**Hitomi Sekine, Bureau Chief
Local Government Policy and Reporting
Local Govt Programs and Services Division**

Name
Assistant Auditor-Controller

Title

7-11-2017

7-21-2017

Date

Date

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

cc: State and Federal Agencies

Attachment

County of San Diego, California
FY17-18 Countywide Cost Allocation Plan
Based on FY15-16 Actual Expenditures and Revenue
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	56,018	0	92,478	1,424	110,362	0
Bldg Depreciation/Add'l Rent	178,200	111,572	82,574	933,962	348,331	65,525	0
FG3 CAC Maintenance -	209,710	295,998	0	1,032,709	605,612	126,231	0
ERP Systems Amortization	14,576	14,771	46,158	34,206	157,109	9,718	0
Chief Administrative Office -	9,076	3,638	2,463	53,549	14,967	3,653	0
County Counsel - A1390	0	74,187	(9,624)	185,878	102,687	18,308	0
County Technology Office -	62,240	34,625	39,736	829,955	364,488	13,473	0
Civil Service Commission -	1,587	931	678	14,138	4,132	764	0
Finance & General	119,128	47,757	32,334	702,898	196,454	47,956	0
A&C Financial Services -	25,636	13,217	261,590	176,914	206,333	10,867	298,209
A&C Audits & Advisory	6,909	2,770	1,876	40,762	20,662	2,781	0
A&C ERP Systems Suppt -	53,239	51,812	117,479	234,850	431,750	31,082	0
Human Resources - A1570	51,902	41,817	17,237	424,611	138,948	26,603	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
Total Allocated	732,203	749,113	592,501	4,756,910	2,592,897	467,323	298,209
Roll Forward	(24,790)	76,622	(313,432)	409,443	368,294	54,114	148,631
Cost With Roll Forward	707,413	825,735	279,069	5,166,353	2,961,191	521,437	446,840
Adjustments	0	0	0	0	0	0	0
Proposed Costs	707,413	825,735	279,069	5,166,353	2,961,191	521,437	446,840



County of San Diego, California
FY17-18 Countywide Cost Allocation Plan
Based on FY15-16 Actual Expenditures and Revenue
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
Equipment & Software	0	0	0	0	0	0	0
Bldg Depreciation/Add'l Rent	50,112	0	0	0	0	0	0
FG3 CAC Maintenance -	0	0	0	0	0	0	0
ERP Systems Amortization	0	0	0	0	13,969	0	6,486
Chief Administrative Office -	1,324	0	0	0	0	0	0
County Counsel - A1390	(49)	7,170	62,909	806,973	0	0	0
County Technology Office -	591	7,152	0	0	922	0	16,013
Civil Service Commission -	385	0	0	0	0	0	0
Finance & General	1,544	0	0	0	16,143	0	0
A&C Financial Services -	3,234,507	3,237	583,736	358	36,299	91,401	0
A&C Audits & Advisory	0	116,389	0	0	0	0	0
A&C ERP Systems Suppt -	4,146	0	0	0	64,399	0	21,166
Human Resources - A1570	21,270	29	278,609	0	0	0	5,247
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
Total Allocated	3,313,830	133,977	925,254	807,331	131,732	91,401	48,912
Roll Forward	284,661	61,576	64,045	132,965	(10,577)	(3,464)	1,676
Cost With Roll Forward	3,598,491	195,553	989,299	940,296	121,155	87,937	50,588
Adjustments	0	0	0	0	0	0	0
Proposed Costs	3,598,491	195,553	989,299	940,296	121,155	87,937	50,588



County of San Diego, California
FY17-18 Countywide Cost Allocation Plan
Based on FY15-16 Actual Expenditures and Revenue
Allocated Costs By Department

Central Service Departments	Registrar of Voters - A6190	Animal Services - A6490	County Library - A7320	Purchasing ISF - A7690	Facilities Mgmt ISF - A7850	Fleet Services ISF - A8410	Environmental Health - A5880
Equipment & Software	299,120	61,991	0	0	0	0	317,287
Bldg Depreciation/Add'l Rent	1,980,176	167,707	366,423	346,673	1,425,816	271,453	1,507,292
FG3 CAC Maintenance -	0	0	0	0	9,975	0	0
ERP Systems Amortization	34,619	19,435	21,063	121,664	116,198	42,514	52,426
Chief Administrative Office -	12,422	15,176	30,334	8,463	40,810	8,318	37,763
County Counsel - A1390	86,043	100,674	(1,036)	(30,063)	(94,884)	(3,557)	87,119
County Technology Office -	139,855	76,231	208,297	77,922	194,637	27,905	386,268
Civil Service Commission -	4,603	4,621	10,042	1,843	10,025	2,107	8,973
Finance & General	14,487	17,698	35,376	9,871	47,594	9,701	44,040
A&C Financial Services -	57,952	67,017	132,159	27,351	418,926	137,765	196,749
A&C Audits & Advisory	9,455	11,552	23,090	37,321	136,795	6,332	64,607
A&C ERP Systems Suppt -	381,022	103,965	211,032	309,929	383,958	124,042	223,473
Human Resources - A1570	123,962	117,370	280,897	47,494	303,098	355,145	240,451
Community Services Group	169,612	207,215	414,185	115,565	557,231	113,575	0
Public Safety Group Exec	0	0	0	0	0	0	0
Land Use & Environment	0	0	0	0	0	0	452,804
Total Allocated	3,313,328	970,652	1,731,862	1,074,033	3,550,179	1,095,300	3,619,252
Roll Forward	627,777	150,348	155,316	(2,176)	456,273	504,912	430,246
Cost With Roll Forward	3,941,105	1,121,000	1,887,178	1,071,857	4,006,452	1,600,212	4,049,498
Adjustments	0	0	0	0	0	0	0
Proposed Costs	3,941,105	1,121,000	1,887,178	1,071,857	4,006,452	1,600,212	4,049,498



County of San Diego, California
FY17-18 Countywide Cost Allocation Plan
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Allocated Costs By Department

Central Service Departments	Agriculture, Weights & Measures - A6370	Planning & Development Services - A6710	Public Works - General -A7060	Parks & Recreation - A7530	Inactive Waste Site Mgmt - A0940	Waste Planning and Recycling	Public Works - Road - A6850
Equipment & Software	36,100	175,551	1,880	70,319	0	0	0
Bldg Depreciation/Add'l Rent	466,604	929,302	34,310	444,143	29,821	1,983	1,086,481
FG3 CAC Maintenance -	0	0	0	0	0	0	0
ERP Systems Amortization	28,132	25,703	17,006	198,797	11,127	9,718	124,312
Chief Administrative Office -	20,126	25,558	9,038	24,974	2,206	553	53,158
County Counsel - A1390	53,260	999,947	194,588	226,796	(2,395)	(1,002)	(215,926)
County Technology Office -	119,216	174,627	29,525	107,503	4,163	1,871	176,943
Civil Service Commission -	5,623	5,609	1,750	8,762	509	122	11,622
Finance & General	23,471	29,806	10,540	29,125	2,573	645	61,993
A&C Financial Services -	86,624	162,602	38,331	135,585	21,092	6,138	328,887
A&C Audits & Advisory	15,321	22,757	86,713	19,011	1,679	420	40,465
A&C ERP Systems Suppt -	138,560	135,860	59,077	586,976	32,053	24,658	420,203
Human Resources - A1570	141,225	145,704	44,277	248,845	13,793	2,968	295,246
Community Services Group	0	0	0	0	0	0	0
Public Safety Group Exec	0	0	0	0	0	0	0
Land Use & Environment	241,325	306,451	108,374	299,452	26,450	6,625	637,396
Total Allocated	1,375,587	3,139,477	635,409	2,400,288	143,071	54,699	3,020,780
Roll Forward	(44,190)	202,211	92,514	119,022	(18,036)	0	61,819
Cost With Roll Forward	1,331,397	3,341,688	727,923	2,519,310	125,035	54,699	3,082,599
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,331,397	3,341,688	727,923	2,519,310	125,035	54,699	3,082,599



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Allocated Costs By Department

Central Service Departments	Airport Enterprise - A8870	Wastewater Mgmt - A8990	Air Pollution Control - A9110	Flood Control - A9495	SD Lighting Maintenance - A9603	DPW Road & Comm Eqpmnt ISF - A9701	Citizens' Law Enforcement RB - A2940
Equipment & Software	0	0	0	0	0	0	0
Bldg Depreciation/Add'l Rent	1,346	91,694	2,695	0	0	0	0
FG3 CAC Maintenance -	0	0	0	0	0	0	0
ERP Systems Amortization	31,582	17,006	38,457	0	0	0	2,429
Chief Administrative Office -	5,130	6,093	20,987	0	0	0	696
County Counsel - A1390	(53,877)	(3,369)	49,300	(15,156)	0	0	18,254
County Technology Office -	15,195	16,482	143,548	0	0	0	5,066
Civil Service Commission -	1,157	1,353	4,630	0	0	0	139
Finance & General	5,982	7,106	24,475	0	0	0	811
A&C Financial Services -	25,002	26,473	67,210	14,297	536	4,083	2,506
A&C Audits & Advisory	3,905	4,638	15,975	0	0	0	530
A&C ERP Systems Suppt -	87,569	54,757	145,986	0	0	0	10,784
Human Resources - A1570	40,329	33,917	117,270	0	0	0	3,388
Community Services Group	0	0	0	0	0	0	0
Public Safety Group Exec	0	0	0	0	0	0	1,331
Land Use & Environment	61,504	73,059	251,637	0	0	0	0
Total Allocated	224,824	329,209	882,170	(859)	536	4,083	45,934
Roll Forward	872	12,342	65,256	(8,955)	45	1,137	(4,628)
Cost With Roll Forward	225,696	341,551	947,426	(9,814)	581	5,220	41,306
Adjustments	0	0	0	0	0	0	0
Proposed Costs	225,696	341,551	947,426	(9,814)	581	5,220	41,306



County of San Diego, California
FY17-18 Countywide Cost Allocation Plan
Based on FY15-16 Actual Expenditures and Revenue
Allocated Costs By Department

Central Service Departments	Office of Emergency Services - A3120	Fire Authority (OES) A3120-100	District Attorney - A4120	Child Support Services - Public Defender - A4270 A4170	Sheriff - A4980	Probation - A5330
Equipment & Software	29,947	102,191	701,783	2,104	57,072	175,870
Bldg Depreciation/Add'l Rent	47,599	174,338	1,073,082	0	180,944	1,634,029
FG3 CAC Maintenance -	0	0	0	0	8,327	0
ERP Systems Amortization	32,602	14,163	106,092	33,404	33,210	117,413
Chief Administrative Office -	2,989	3,235	195,086	52,303	80,420	172,780
County Counsel - A1390	15,474	81,732	35,553	79,629	58,751	20,937
County Technology Office -	33,876	24,617	161,477	239,258	351,027	721,472
Civil Service Commission -	642	756	35,875	14,557	13,696	41,056
Finance & General	3,485	3,773	227,508	60,996	93,786	201,496
A&C Financial Services -	21,527	30,075	528,331	169,044	751,990	3,231,761
A&C Audits & Advisory	8,300	2,463	148,500	39,813	61,216	149,596
A&C ERP Systems Suppt -	85,508	43,489	646,605	234,530	227,527	712,871
Human Resources - A1570	17,922	20,910	895,668	355,509	335,788	1,151,951
Community Services Group	0	0	0	0	0	0
Public Safety Group Exec	5,719	6,190	373,283	100,078	153,878	330,603
Land Use & Environment	0	0	0	0	0	0
Total Allocated	305,590	507,932	5,128,843	1,381,225	2,399,305	8,661,835
Roll Forward	7,316	0	170,919	54,252	336,067	47,734
Cost With Roll Forward	312,906	507,932	5,299,762	1,435,477	2,735,372	8,709,569
Adjustments	0	0	0	0	0	0
Proposed Costs	312,906	507,932	5,299,762	1,435,477	2,735,372	8,709,569



County of San Diego, California
FY17-18 Countywide Cost Allocation Plan
Based on FY15-16 Actual Expenditures and Revenue
Allocated Costs By Department

Central Service Departments	Medical Examiner - A6430	Housing & Community Development	Housing Authority - A9990	HHSA Aging & Independence -	HHSA Health - A5940-400	HHSA Joint Admin - A5940-450	HHSA Social Services - A5940-500
Equipment & Software	324,313	0	0	6,283	105,252	126,307	857,952
Bldg Depreciation/Add'l Rent	934,082	0	0	973,997	544,467	523,544	1,885,511
FG3 CAC Maintenance -	0	0	0	0	0	124,374	0
ERP Systems Amortization	9,718	46,353	0	63,577	235,044	494,989	372,305
Chief Administrative Office -	9,716	12,059	0	21,128	97,087	50,116	441,927
County Counsel - A1390	858	76,330	131,572	108,353	130,191	111,881	9,104,893
County Technology Office -	44,687	73,402	0	127,194	423,251	2,011,765	2,002,160
Civil Service Commission -	1,898	3,413	0	5,587	22,385	12,034	136,526
Finance & General	11,330	14,063	0	24,640	113,223	58,445	515,375
A&C Financial Services -	42,874	95,470	11,438	67,578	467,106	294,345	4,715,463
A&C Audits & Advisory	7,396	10,223	0	16,083	92,267	38,149	361,309
A&C ERP Systems Suppt -	43,159	149,890	0	209,755	809,681	1,317,194	2,353,901
Human Resources - A1570	69,522	96,997	0	137,956	598,319	142,088	3,461,763
Community Services Group	0	0	0	0	0	0	0
Public Safety Group Exec	18,590	0	0	0	0	0	0
Land Use & Environment	0	0	0	0	0	0	0
Total Allocated	1,518,143	578,200	143,010	1,762,131	3,638,273	5,305,231	26,209,085
Roll Forward	88,344	(122,690)	89,123	86,940	39,734	(209,634)	4,156,483
Cost With Roll Forward	1,606,487	455,510	232,133	1,849,071	3,678,007	5,095,597	30,365,568
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,606,487	455,510	232,133	1,849,071	3,678,007	5,095,597	30,365,568



County of San Diego, California
FY17-18 Countywide Cost Allocation Plan
Based on FY15-16 Actual Expenditures and Revenue
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	0	0	108,122	0	12,484,574	0	0
Bldg Depreciation/Add'l Rent	46,952	32,005	0	0	29,503,258	0	0
FG3 CAC Maintenance -	0	0	0	0	2,412,936	0	0
ERP Systems Amortization	266,626	25,314	24,100	0	3,785,165	0	0
Chief Administrative Office -	71,096	1,957	33,345	0	2,383,276	0	2,722,458
County Counsel - A1390	338,330	0	0	0	13,395,882	13,083,257	457,509
County Technology Office -	312,614	8,754	81,324	0	10,169,433	0	734
Civil Service Commission -	15,799	487	9,912	0	569,579	0	0
Finance & General	82,912	2,282	38,888	0	3,840,185	0	598,305
A&C Financial Services -	196,642	64,648	105,955	0	19,702,523	688,843	2,026,645
A&C Audits & Advisory	54,118	1,490	38,592	0	2,299,451	0	0
A&C ERP Systems Suppt -	814,624	65,889	164,322	0	15,571,360	0	0
Human Resources - A1570	441,004	15,893	288,171	0	15,965,640	7,324,179	0
Community Services Group	0	0	0	0	1,577,383	0	376,052
Public Safety Group Exec	0	0	0	0	2,381,803	0	449,537
Land Use & Environment	0	0	0	0	2,465,077	0	1,386,300
Total Allocated	2,640,717	218,719	892,731	0	138,507,525	21,096,279	8,017,540
Roll Forward	(150,122)	(12,567)	57,453	0	15,853,946	0	0
Cost With Roll Forward	2,490,595	206,152	950,184	0	154,361,471	21,096,279	8,017,540
Adjustments	0	0	0	0	0	0	0
Proposed Costs	2,490,595	206,152	950,184	0	154,361,471	21,096,279	8,017,540



County of San Diego, California
FY17-18 Countywide Cost Allocation Plan
Based on FY15-16 Actual Expenditures and Revenue
Allocated Costs By Department

Central Service Departments	Total
Equipment & Software	12,484,574
Bldg Depreciation/Add'l Rent	29,503,258
FG3 CAC Maintenance -	2,412,936
ERP Systems Amortization	3,785,165
Chief Administrative Office -	5,105,734
County Counsel - A1390	26,936,648
County Technology Office -	10,170,167
Civil Service Commission -	569,579
Finance & General	4,438,490
A&C Financial Services -	22,418,011
A&C Audits & Advisory	2,299,451
A&C ERP Systems Suppt -	15,571,360
Human Resources - A1570	23,289,819
Community Services Group	1,953,435
Public Safety Group Exec	2,831,340
Land Use & Environment	3,851,377
Total Allocated	167,621,344
Roll Forward	15,853,946
Cost With Roll Forward	183,475,290
Adjustments	0
Proposed Costs	183,475,290

