



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

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

**Date: May 17, 2019
Filing Ref: SDO20**

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Grants* (Uniform Guidance), found at Title 2, Code of Federal Regulations, Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in fiscal year **2019-20**. 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. Furthermore, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied by 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 fiscal year **2017-18**, and as estimated costs for fiscal year **2019-20** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2019**, 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 | 8. Information Technology Fund (ISF) |
| 2. County Counsel | 9. Public Liability Insurance Fund (ISF) |
| 3. A/C Financial Services | 10. Purchasing Fund (ISF) |
| 4. Human Resources | 11. Road and Communication Equipment Fund (ISF) |
| 5. Employee Benefits Fund (ISF) | 12. Special District Loans Fund (ISF) |
| 6. Facilities Management Fund (ISF) | |
| 7. Fleet Services Fund (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 cost 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 county departments' costs 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 and 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 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 by 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 Uniform Guidance, 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 fiscal year 2019-20 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF SAN DIEGO

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Tracy Drager

**SANDEEP SINGH, Manager
Local Government Policy Section
Local Govt Programs & Services Division**

Name

Assistant Auditor-Controller

Title

5-28-2019

6-4-2019

Date

Date

**Negotiated by Kirsten Ford
Telephone (916) 327-9496**

cc: State and Federal Agencies

Attachment: Schedule A

County of San Diego, California
FY19-20 Countywide Cost Allocation Plan
Based on FY17-18 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	9,040	0	466,457	125,817	102,631	0
Bldg Depreciation/Add'l Rent	178,103	119,722	75,090	1,000,155	382,940	77,132	0
FG3 CAC Maintenance -	267,324	377,317	0	1,316,426	771,989	160,909	0
ERP Systems Amortization	0	0	0	0	0	0	0
Chief Administrative Office -	10,030	4,257	3,022	59,615	17,715	3,941	0
County Counsel - A1390	0	162,299	(4,704)	268,578	108,953	6,348	0
County Technology Office -	45,191	34,670	29,956	630,092	290,867	10,757	0
Civil Service Commission -	1,268	889	683	12,836	3,941	677	0
Finance & General	114,596	48,633	34,531	681,097	202,395	45,024	0
A&C Financial Services -	28,868	15,497	264,897	180,600	253,022	11,399	250,631
A&C Audits & Advisory	7,930	3,365	2,389	72,561	14,005	3,115	0
A&C ERP Systems Suppt -	48,448	54,184	126,044	211,476	417,103	29,525	0
Human Resources - A1570	50,309	46,489	19,965	450,451	153,047	27,898	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	752,067	876,362	551,873	5,350,344	2,741,794	479,356	250,631
Roll Forward	19,864	127,249	(40,628)	593,434	148,897	12,033	(47,578)
Cost With Roll Forward	771,931	1,003,611	511,245	5,943,778	2,890,691	491,389	203,053
Adjustments	0	0	0	0	0	0	0
Proposed Costs	771,931	1,003,611	511,245	5,943,778	2,890,691	491,389	203,053



County of San Diego, California
FY19-20 Countywide Cost Allocation Plan
Based on FY17-18 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	56,508	0	0	0	0	0	0
FG3 CAC Maintenance -	0	0	0	0	0	0	0
ERP Systems Amortization	0	0	0	0	0	0	0
Chief Administrative Office -	1,507	0	0	0	0	0	0
County Counsel - A1390	12,123	18,633	(51,385)	69,360	0	0	(339)
County Technology Office -	30,648	4,463	0	0	702	0	13,285
Civil Service Commission -	361	0	0	0	0	0	0
Finance & General	1,583	0	0	0	12,671	0	0
A&C Financial Services -	3,133,618	2,675	661,999	543	29,036	88,665	0
A&C Audits & Advisory	0	98,640	0	0	0	0	0
A&C ERP Systems Suppt -	3,401	0	0	0	57,481	0	25,055
Human Resources - A1570	25,289	38	484,741	0	0	0	4,873
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	3,265,038	124,449	1,095,355	69,903	99,890	88,665	42,874
Roll Forward	(48,792)	(9,528)	170,101	(737,428)	(31,842)	(2,736)	(6,038)
Cost With Roll Forward	3,216,246	114,921	1,265,456	(667,525)	68,048	85,929	36,836
Adjustments	0	0	0	0	0	0	0
Proposed Costs	3,216,246	114,921	1,265,456	(667,525)	68,048	85,929	36,836



County of San Diego, California
FY19-20 Countywide Cost Allocation Plan
Based on FY17-18 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	123,854	73,502	0	0	0	0	463,021
Bldg Depreciation/Add'l Rent	1,963,000	206,987	337,028	310,526	1,289,138	578,848	1,379,958
FG3 CAC Maintenance -	0	0	0	0	12,715	0	0
ERP Systems Amortization	0	0	0	0	0	0	0
Chief Administrative Office -	15,291	16,443	35,652	10,472	47,530	9,352	44,166
County Counsel - A1390	179,859	181,511	(1,418)	(23,588)	(79,619)	(565)	87,552
County Technology Office -	113,008	61,417	162,312	78,865	140,239	20,849	172,899
Civil Service Commission -	4,904	4,495	9,720	1,828	9,657	2,035	8,852
Finance & General	16,069	17,280	37,467	11,005	49,948	9,828	46,413
A&C Financial Services -	94,425	64,936	148,707	33,016	382,207	170,310	262,785
A&C Audits & Advisory	13,028	14,073	28,186	8,278	45,762	-7,393	93,764
A&C ERP Systems Suppt -	393,237	88,096	201,259	322,330	398,343	114,654	227,455
Human Resources - A1570	152,288	127,119	317,283	54,325	318,301	496,066	272,908
Community Services Group	155,350	167,058	362,209	106,387	482,880	95,013	0
Public Safety Group Exec	0	0	0	0	0	0	0
Land Use & Environment	0	0	0	0	0	0	437,478
Total Allocated	3,224,313	1,022,917	1,638,405	913,444	3,097,101	1,503,783	3,497,251
Roll Forward	(89,015)	52,265	(93,457)	(160,589)	(453,078)	408,483	(122,001)
Cost With Roll Forward	3,135,298	1,075,182	1,544,948	752,855	2,644,023	1,912,266	3,375,250
Adjustments	0	0	0	0	0	0	0
Proposed Costs	3,135,298	1,075,182	1,544,948	752,855	2,644,023	1,912,266	3,375,250



County of San Diego, California
FY19-20 Countywide Cost Allocation Plan
Based on FY17-18 Actual Expenditures and Revenue
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	69,971	108,498	1,993	180,264	0	0	0
Bldg Depreciation/Add'l Rent	396,483	869,480	33,668	424,361	26,060	1,267	968,879
FG3 CAC Maintenance -	0	0	0	0	0	0	0
ERP Systems Amortization	0	0	0	0	0	0	0
Chief Administrative Office -	23,710	36,431	11,304	29,891	2,434	599	59,516
County Counsel - A1390	71,556	1,508,023	156,730	352,557	(6,111)	4,837	(40,542)
County Technology Office -	84,262	114,765	23,174	83,814	3,363	1,469	151,639
Civil Service Commission -	5,368	6,651	1,826	8,630	468	126	10,719
Finance & General	24,917	38,286	11,879	31,413	2,558	630	62,544
A&C Financial Services -	101,735	199,672	50,211	187,189	24,343	8,903	334,892
A&C Audits & Advisory	35,519	32,358	8,937	26,182	1,924	474	47,051
A&C ERP Systems Suppt -	120,576	139,324	65,184	618,062	26,950	23,497	414,720
Human Resources - A1570	154,584	197,164	50,701	286,097	14,675	3,476	316,771
Community Services Group	0	0	0	0	0	0	0
Public Safety Group Exec	0	0	0	0	0	0	0
Land Use & Environment	234,858	360,873	111,973	296,092	24,113	5,937	589,525
Total Allocated	1,323,539	3,611,525	527,580	2,524,552	120,777	51,215	2,915,714
Roll Forward	(52,048)	472,048	(107,829)	124,264	(22,294)	(3,484)	(105,066)
Cost With Roll Forward	1,271,491	4,083,573	419,751	2,648,816	98,483	47,731	2,810,648
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,271,491	4,083,573	419,751	2,648,816	98,483	47,731	2,810,648



County of San Diego, California
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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	84,001	2,224	0	0	0	0
FG3 CAC Maintenance -	0	0	0	0	0	0	0
ERP Systems Amortization	0	0	0	0	0	0	0
Chief Administrative Office -	5,821	7,222	23,469	0	0	0	876
County Counsel - A1390	(33,171)	(2,585)	32,754	(9,901)	0	0	47,176
County Technology Office -	11,832	13,045	95,136	0	0	0	2,907
Civil Service Commission -	1,115	1,337	4,374	0	0	0	129
Finance & General	6,118	7,589	24,863	0	0	0	921
A&C Financial Services -	30,078	31,027	69,693	7,872	815	9,166	2,798
A&C Audits & Advisory	4,603	5,709	75,256	0	0	0	693
A&C ERP Systems Suppt -	103,557	52,519	123,756	0	0	0	14,587
Human Resources - A1570	50,804	38,342	127,385	0	0	0	3,566
Community Services Group	0	0	0	0	0	0	0
Public Safety Group Exec	0	0	0	0	0	0	1,424
Land Use & Environment	57,665	71,536	232,472	0	0	0	0
Total Allocated	239,768	309,742	811,182	(2,029)	815	9,166	75,077
Roll Forward	14,944	(19,467)	(70,988)	(1,170)	279	5,083	29,143
Cost With Roll Forward	254,712	290,275	740,194	(3,199)	1,094	14,249	104,220
Adjustments	0	0	0	0	0	0	0
Proposed Costs	254,712	290,275	740,194	(3,199)	1,094	14,249	104,220



County of San Diego, California
FY19-20 Countywide Cost Allocation Plan
Based on FY17-18 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 - A4170	Public Defender - A4270	Sheriff - A4980	Probation - A5330
Equipment & Software	34,292	61,315	919,434	121,597	110,396	8,050,340	708,211
Bldg Depreciation/Add'l Rent	42,581	93,239	961,050	15,034	160,920	10,601,692	1,552,809
FG3 CAC Maintenance -	0	0	0	0	0	10,614	0
ERP Systems Amortization	0	0	0	0	0	0	0
Chief Administrative Office -	3,284	3,687	216,911	64,195	94,306	883,439	186,938
County Counsel - A1390	3,153	145,318	12,825	96,009	64,678	512,286	47,089
County Technology Office -	31,608	32,959	118,902	290,298	282,295	268,046	544,057
Civil Service Commission -	596	690	32,051	14,558	13,462	144,085	35,683
Finance & General	3,452	3,874	227,949	67,461	99,104	928,388	196,450
A&C Financial Services -	20,099	34,454	550,734	185,376	652,026	2,204,565	3,061,958
A&C Audits & Advisory	2,596	2,915	319,575	83,630	74,555	766,521	256,022
A&C ERP Systems Suppt -	48,704	39,811	576,268	241,903	210,155	3,201,873	657,047
Human Resources - A1570	19,306	22,465	929,216	405,109	376,683	4,732,211	1,172,351
Community Services Group	0	0	0	0	0	0	0
Public Safety Group Exec	5,340	5,993	352,651	104,367	153,321	1,436,274	303,921
Land Use & Environment	0	0	0	0	0	0	0
Total Allocated	215,011	446,720	5,217,566	1,689,537	2,291,901	33,740,334	8,722,536
Roll Forward	(90,579)	(61,212)	88,723	308,312	(107,404)	(224,814)	60,701
Cost With Roll Forward	124,432	385,508	5,306,289	1,997,849	2,184,497	33,515,520	8,783,237
Adjustments	0	0	0	0	0	0	0
Proposed Costs	124,432	385,508	5,306,289	1,997,849	2,184,497	33,515,520	8,783,237



County of San Diego, California
FY19-20 Countywide Cost Allocation Plan
Based on FY17-18 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	347,347	0	0	23,889	206,455	1,507,904	932,388
Bldg Depreciation/Add'l Rent	932,215	0	0	853,287	561,001	409,192	1,864,255
FG3 CAC Maintenance -	0	0	0	0	0	158,543	0
ERP Systems Amortization	0	0	0	0	0	0	0
Chief Administrative Office -	10,425	13,484	0	19,393	109,842	61,334	519,314
County Counsel - A1390	6,434	171,982	145,063	108,217	451,377	(582,782)	9,324,594
County Technology Office -	39,270	39,614	0	63,727	305,324	2,963,616	1,538,095
Civil Service Commission -	1,735	3,211	0	4,280	20,849	11,860	131,187
Finance & General	10,955	14,170	0	20,380	115,432	64,455	545,740
A&C Financial Services -	49,357	103,786	31,582	60,912	483,640	352,339	6,181,263
A&C Audits & Advisory	8,241	55,282	0	24,055	86,837	51,978	419,005
A&C ERP Systems Suppt -	46,618	168,466	0	158,347	790,797	1,387,961	2,144,640
Human Resources - A1570	78,040	105,160	0	121,342	641,412	145,279	3,820,220
Community Services Group	0	0	0	0	0	0	0
Public Safety Group Exec	16,949	0	0	0	0	0	0
Land Use & Environment	0	0	0	0	0	0	0
Total Allocated	1,547,586	675,155	176,645	1,457,829	3,772,966	6,531,679	27,420,701
Roll Forward	29,443	96,955	33,635	(304,302)	134,693	1,226,448	1,211,616
Cost With Roll Forward	1,577,029	772,110	210,280	1,153,527	3,907,659	7,758,127	28,632,317
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,577,029	772,110	210,280	1,153,527	3,907,659	7,758,127	28,632,317



County of San Diego, California
FY19-20 Countywide Cost Allocation Plan
Based on FY17-18 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	SubTotal	Direct Billed	Unallocated	Total
Equipment & Software	12,863	0	82,714	14,844,193	0	0	14,844,193
Bldg Depreciation/Add'l Rent	71,698	12,092	0	28,893,969	0	0	28,893,969
FG3 CAC Maintenance -	0	0	0	3,075,837	0	0	3,075,837
ERP Systems Amortization	0	0	0	0	0	0	0
Chief Administrative Office -	84,788	3,181	40,000	2,794,787	0	2,786,010	5,580,797
County Counsel - A1390	580,692	0	0	14,101,856	16,146,359	223,333	30,471,548
County Technology Office -	284,128	7,793	60,170	9,295,528	0	77,960	9,373,488
Civil Service Commission -	15,587	680	9,748	543,151	0	0	543,151
Finance & General	89,102	3,343	42,035	3,972,348	0	738,776	4,711,124
A&C Financial Services -	218,535	71,532	114,399	21,512,787	750,612	2,280,668	24,544,067
A&C Audits & Advisory	78,840	2,514	31,622	2,915,383	0	0	2,915,383
A&C ERP Systems Suppt -	898,914	71,188	158,838	15,222,353	0	29,092	15,251,445
Human Resources - A1570	507,600	21,436	331,580	17,674,365	8,012,175	0	25,686,540
Community Services Group	0	0	0	1,368,897	0	617,576	1,986,473
Public Safety Group Exec	0	0	0	2,380,240	0	1,411,214	3,791,454
Land Use & Environment	0	0	0	2,422,522	0	1,291,812	3,714,334
Total Allocated	2,842,747	193,759	871,106	141,018,216	24,909,146	9,456,441	175,383,803
Roll Forward	202,030	(24,960)	(21,625)	2,510,691	0	0	2,510,691
Cost With Roll Forward	3,044,777	168,799	849,481	143,528,907	24,909,146	9,456,441	177,894,494
Adjustments	0	0	0	0	0	0	0
Proposed Costs	3,044,777	168,799	849,481	143,528,907	24,909,146	9,456,441	177,894,494

