



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

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

**Date: March 18, 2020
Filing Ref: SDO21**

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 **2020-21**. 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 **2018-19**, and as estimated costs for fiscal year **2020-21** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2020**, 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 2020-21 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
Auditor-Controller

Title

3-30-2020

5-4-2020

Date

Date

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

cc: State and Federal Agencies

Attachment: Schedule A

County of San Diego, California
FY20-21 Countywide Cost Allocation Plan
 Based on FY18-19 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	4,731	0	700,506	173,776	95,288	0
Bldg Depreciation/Add'l Rent	205,895	120,137	67,951	961,300	359,325	74,873	0
FG3 CAC Maintenance -	292,310	412,586	0	1,439,475	844,148	175,949	0
ERP Systems Amortization	0	0	0	0	0	0	0
Chief Administrative Office -	12,057	4,864	3,483	68,708	19,738	4,530	0
County Counsel - A1390	0	126,852	(535)	233,498	120,488	3,346	0
County Technology Office -	35,285	25,507	27,438	520,720	230,903	8,519	0
Civil Service Commission -	1,237	819	640	12,077	3,570	638	0
Finance & General	98,443	39,712	28,434	560,994	161,161	36,986	0
A&C Financial Services -	29,659	16,196	177,525	195,656	285,860	11,469	245,611
A&C Audits & Advisory	27,277	3,171	2,270	44,795	12,869	2,953	0
A&C ERP Systems Suppt -	36,282	44,867	95,429	197,980	316,654	23,532	0
Human Resources - A1570	54,238	48,339	20,798	457,945	156,560	29,361	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	792,683	847,781	423,433	5,393,654	2,685,052	467,444	245,611
Roll Forward	60,202	51,266	(94,476)	48,169	(537,854)	(21,250)	(81,220)
Cost With Roll Forward	852,885	899,047	328,957	5,441,823	2,147,198	446,194	164,391
Adjustments	0	0	0	0	0	0	0
Proposed Costs	852,885	899,047	328,957	5,441,823	2,147,198	446,194	164,391



County of San Diego, California
FY20-21 Countywide Cost Allocation Plan
Based on FY18-19 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	871,959	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 -	1,670	0	0	0	0	0	0
County Counsel - A1390	(84,807)	14,375	(29,774)	422,206	0	0	(18)
County Technology Office -	27,470	3,681	0	0	616	0	8,937
Civil Service Commission -	320	0	0	0	0	0	0
Finance & General	1,168	0	0	0	9,380	0	0
A&C Financial Services -	3,293,003	2,561	656,916	456	28,930	81,220	0
A&C Audits & Advisory	0	72,210	0	0	0	0	0
A&C ERP Systems Suppt -	9,450	0	0	0	37,922	0	19,619
Human Resources - A1570	150,109	33	422,838	0	0	0	6,706
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	4,270,342	92,860	1,049,980	422,662	76,848	81,220	35,244
Roll Forward	697,636	33,264	184,836	(68,001)	(40,087)	2,843	(17,598)
Cost With Roll Forward	4,967,978	126,124	1,234,816	354,661	36,761	84,063	17,646
Adjustments	0	0	0	0	0	0	0
Proposed Costs	4,967,978	126,124	1,234,816	354,661	36,761	84,063	17,646



County of San Diego, California
FY20-21 Countywide Cost Allocation Plan
Based on FY18-19 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	251,149	64,974	0	0	0	0	500,920
Bldg Depreciation/Add'l Rent	1,223,221	207,002	305,935	276,618	1,027,913	495,837	1,279,327
FG3 CAC Maintenance -	0	0	0	0	13,902	0	0
ERP Systems Amortization	0	0	0	0	0	0	0
Chief Administrative Office -	20,493	9,653	41,217	11,625	57,215	10,540	50,408
County Counsel - A1390	145,451	184,365	(1,513)	(22,155)	(134,368)	(722)	(244,740)
County Technology Office -	98,714	36,118	203,093	112,217	145,067	17,709	143,124
Civil Service Commission -	5,840	1,781	9,223	1,687	9,451	1,869	8,471
Finance & General	167,321	6,749	28,818	94,919	467,153	86,051	35,243
A&C Financial Services -	159,862	31,437	160,499	32,407	340,776	168,589	268,286
A&C Audits & Advisory	37,964	6,293	26,872	7,579	37,302	6,871	112,455
A&C ERP Systems Suppt -	300,372	37,770	190,944	244,624	323,510	86,883	195,996
Human Resources - A1570	200,485	58,806	351,516	55,571	358,812	472,133	285,998
Community Services Group	0	0	0	0	0	0	0
Public Safety Group Exec	0	15,777	0	0	0	0	0
Land Use & Environment	0	0	363,730	0	0	0	444,837
Total Allocated	2,610,872	660,725	1,680,334	815,092	2,646,733	1,345,760	3,080,325
Roll Forward	(719,239)	(387,404)	8,281	(214,177)	(804,288)	(136,030)	(373,247)
Cost With Roll Forward	1,891,633	273,321	1,688,615	600,915	1,842,445	1,209,730	2,707,078
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,891,633	273,321	1,688,615	600,915	1,842,445	1,209,730	2,707,078



County of San Diego, California
FY20-21 Countywide Cost Allocation Plan
Based on FY18-19 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	46,979	171,229	1,993	92,508	0	0	0
Bldg Depreciation/Add'l Rent	353,536	779,701	39,889	370,337	23,610	3,482	866,202
FG3 CAC Maintenance -	0	0	0	0	0	0	0
ERP Systems Amortization	0	0	0	0	0	0	0
Chief Administrative Office -	27,056	41,629	13,314	36,259	2,882	686	69,085
County Counsel - A1390	60,958	1,524,509	188,589	363,652	(2,297)	(722)	(126,748)
County Technology Office -	60,805	103,848	22,146	71,359	3,397	1,446	106,179
Civil Service Commission -	5,083	6,339	1,779	8,753	432	125	10,112
Finance & General	18,917	29,106	9,309	25,351	2,015	480	48,303
A&C Financial Services -	101,982	225,235	41,978	220,871	18,018	7,663	313,443
A&C Audits & Advisory	69,504	27,141	8,680	37,271	1,879	448	45,041
A&C ERP Systems Suppt -	112,629	128,744	47,707	535,664	21,664	13,054	350,566
Human Resources - A1570	161,922	208,660	55,039	306,044	14,736	3,854	332,290
Community Services Group	0	0	0	0	0	0	0
Public Safety Group Exec	0	0	0	0	0	0	0
Land Use & Environment	238,763	367,367	117,497	319,979	25,432	6,060	609,660
Total Allocated	1,258,134	3,613,508	547,920	2,388,048	111,768	36,576	2,624,133
Roll Forward	(152,986)	350,919	89,260	110,603	(14,326)	(13,070)	(176,852)
Cost With Roll Forward	1,105,148	3,964,427	637,180	2,498,651	97,442	23,506	2,447,281
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,105,148	3,964,427	637,180	2,498,651	97,442	23,506	2,447,281



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 Eqmnt ISF - A9701	Citizens' Law Enforcement RB - A2940
Equipment & Software	0	0	0	0	0	0	0
Bldg Depreciation/Add'l Rent	1,346	80,414	34,897	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 -	6,310	8,158	27,215	0	0	0	1,064
County Counsel - A1390	(25,949)	30,115	(306,355)	(18,513)	0	0	38,424
County Technology Office -	9,697	14,137	98,805	0	0	0	2,406
Civil Service Commission -	1,007	1,226	4,152	0	0	0	132
Finance & General	4,412	5,704	19,029	0	0	0	744
A&C Financial Services -	26,219	27,840	73,100	6,383	684	7,344	2,924
A&C Audits & Advisory	102,188	5,319	17,743	0	0	0	22,504
A&C ERP Systems Suppt -	77,530	38,307	120,933	0	0	0	11,683
Human Resources - A1570	39,124	39,057	133,709	0	0	0	4,077
Community Services Group	0	0	0	0	0	0	0
Public Safety Group Exec	0	0	0	0	0	0	1,739
Land Use & Environment	55,689	71,989	240,170	0	0	0	0
Total Allocated	297,573	322,266	463,198	(12,130)	684	7,344	85,697
Roll Forward	78,287	31,565	(328,709)	(4,443)	78	1,321	(14,796)
Cost With Roll Forward	375,860	353,831	134,489	(16,573)	762	8,665	70,901
Adjustments	0	0	0	0	0	0	0
Proposed Costs	375,860	353,831	134,489	(16,573)	762	8,665	70,901



County of San Diego, California
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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	35,320	0	793,781	139,759	97,865	479,208
Bldg Depreciation/Add'l Rent	37,341	88,867	1,471,904	27,954	145,248	1,551,185
FG3 CAC Maintenance -	0	0	0	0	0	0
ERP Systems Amortization	0	0	0	0	0	0
Chief Administrative Office -	4,002	4,239	249,534	69,757	109,921	208,594
County Counsel - A1390	4,497	298,801	115,587	15,686	51,536	37,431
County Technology Office -	100,875	62,649	91,377	280,640	212,838	423,659
Civil Service Commission -	618	659	30,473	12,934	13,085	32,856
Finance & General	2,798	2,964	174,467	48,772	76,854	145,842
A&C Financial Services -	19,645	33,384	577,986	187,626	740,233	3,084,137
A&C Audits & Advisory	2,609	16,262	162,687	45,479	71,665	145,769
A&C ERP Systems Suppt -	31,282	34,648	511,353	203,252	189,665	560,635
Human Resources - A1570	21,468	23,896	977,634	400,832	407,532	1,204,991
Community Services Group	0	0	0	0	0	0
Public Safety Group Exec	6,541	6,928	407,827	114,009	179,650	340,916
Land Use & Environment	0	0	0	0	0	0
Total Allocated	266,996	573,297	5,564,610	1,546,700	2,296,092	8,215,223
Roll Forward	(21,396)	133,603	657,085	(69,425)	(107,352)	(724,385)
Cost With Roll Forward	245,600	706,900	6,221,695	1,477,275	2,188,740	7,490,838
Adjustments	0	0	0	0	0	0
Proposed Costs	245,600	706,900	6,221,695	1,477,275	2,188,740	7,490,838



County of San Diego, California
FY20-21 Countywide Cost Allocation Plan
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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	351,178	0	0	31,748	450,187	1,718,259	1,386,417
Bldg Depreciation/Add'l Rent	930,342	2,453	0	205,365	569,068	403,301	2,462,341
FG3 CAC Maintenance -	0	0	0	0	0	173,362	0
ERP Systems Amortization	0	0	0	0	0	0	0
Chief Administrative Office -	11,594	16,524	0	24,489	127,794	70,842	601,177
County Counsel - A1390	2,181	134,358	130,518	363,374	131,566	(397,513)	9,671,906
County Technology Office -	28,498	31,043	0	44,169	245,607	3,431,302	1,089,781
Civil Service Commission -	1,620	3,153	0	4,372	19,843	11,337	123,615
Finance & General	8,106	11,554	0	17,122	89,350	49,531	420,326
A&C Financial Services -	42,596	89,102	24,653	69,327	485,915	343,565	6,484,363
A&C Audits & Advisory	68,731	13,034	0	72,550	98,345	48,180	404,711
A&C ERP Systems Suppt -	31,349	185,864	0	132,894	659,690	1,053,992	1,882,616
Human Resources - A1570	74,623	114,141	0	137,556	693,293	220,279	4,003,166
Community Services Group	0	0	0	0	0	0	0
Public Safety Group Exec	18,949	0	0	0	0	0	0
Land Use & Environment	0	0	0	0	0	0	0
Total Allocated	1,569,767	601,226	155,171	1,102,966	3,570,658	7,126,437	28,530,419
Roll Forward	45,238	(29,976)	(51,326)	(384,239)	13,776	1,330,742	1,678,343
Cost With Roll Forward	1,615,005	571,250	103,845	718,727	3,584,434	8,457,179	30,208,762
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,615,005	571,250	103,845	718,727	3,584,434	8,457,179	30,208,762



County of San Diego, California
FY20-21 Countywide Cost Allocation Plan
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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	56,777	0	47,029	15,311,182	0	0	15,311,182
Bldg Depreciation/Add'l Rent	308,406	125,012	0	31,853,187	0	0	31,853,187
FG3 CAC Maintenance -	0	0	0	3,363,339	0	1,667,283	5,030,622
ERP Systems Amortization	0	0	0	0	0	0	0
Chief Administrative Office -	103,727	7,491	46,410	3,223,230	0	2,606,764	5,829,994
County Counsel - A1390	458,477	0	0	13,841,272	16,920,687	357,553	31,119,512
County Technology Office -	422,774	6,391	61,722	8,875,736	0	88,072	8,963,808
Civil Service Commission -	15,241	1,196	9,039	512,344	0	0	512,344
Finance & General	72,523	5,237	32,448	3,855,041	0	1,252,292	5,107,333
A&C Financial Services -	241,800	79,077	122,925	22,210,375	741,509	1,400,667	24,352,551
A&C Audits & Advisory	111,644	4,884	30,257	2,698,632	0	77,657	2,776,289
A&C ERP Systems Suppl -	753,911	112,898	134,068	12,772,965	0	60,333	12,833,298
Human Resources - A1570	541,339	45,796	335,072	18,638,047	8,285,982	0	26,924,029
Community Services Group	0	0	0	0	0	978,641	978,641
Public Safety Group Exec	0	0	0	2,754,917	0	1,289,445	4,044,362
Land Use & Environment	0	0	0	2,861,173	0	1,461,505	4,322,678
Total Allocated	3,086,619	387,982	818,970	142,771,440	25,948,178	11,240,212	179,959,830
Roll Forward	280,569	168,276	(44,936)	4,349,199	0	0	4,349,199
Cost With Roll Forward	3,367,188	556,258	774,034	147,120,639	25,948,178	11,240,212	184,309,029
Adjustments	0	0	0	0	0	0	0
Proposed Costs	3,367,188	556,258	774,034	147,120,639	25,948,178	11,240,212	184,309,029

