



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

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

**Date: May 25, 2021
Filing Ref: SDO22**

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 **2021-22**. 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 **Exhibit A** (attached) are formally approved as actual costs for fiscal year **2019-20**, and as estimated costs for fiscal year **2021-22** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2021**, 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 2021-22 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

05-27-2021

05-27-2021

Date

Date

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

cc: State and Federal Agencies

Attachment: Exhibit A

Exhibit A

Cost Exhibit

Departments	Claimable Totals	A0400-Board of Supervisors	A0460-Clerk of the Board	A1240-300-A&C Property Tax Services	A3580-Assessor/Recorder/County Clerk	A3680-Treasurer-Tax Collector	A2940-Citizens' Law Enforcement RB	A1480-County Communications Office	A9998-100-External - Schools
0001-Equipment & Software Depreciation	\$16,571,036	-	\$2,052	-	\$815,411	\$143,378	-	\$122,784	-
0002-Bldg Depreciation/Add'l Rent Rate	\$32,423,083	\$218,998	\$111,575	\$64,993	\$1,062,559	\$326,556	-	\$67,680	-
A3400-100-FG3 CAC Maintenance	\$2,905,428	\$252,514	\$356,413	-	\$1,243,492	\$729,220	-	\$151,994	-
A0520-Chief Administrative Office	\$2,211,821	\$8,752	\$3,243	\$2,377	\$47,673	\$13,117	\$773	\$2,884	-
A1390-County Counsel	\$14,454,965	-	\$181,492	-	\$194,526	\$54,610	\$35,667	\$5,284	-
A2400-County Technology Office	\$8,538,438	\$34,370	\$27,248	\$22,441	\$512,724	\$216,359	\$2,574	\$10,929	-
A1510-Civil Service Commission	\$611,295	\$1,602	\$951	\$734	\$14,579	\$4,184	\$178	\$695	-
A3400-Finance & General Government Group Exec	\$4,177,139	\$119,162	\$44,150	\$32,363	\$649,058	\$178,586	\$10,522	\$39,268	-
A1240-100-A&C Financial Services	\$21,436,333	\$35,921	\$16,645	\$198,494	\$204,934	\$258,372	\$3,450	\$11,720	\$223,611
A1240-200-A&C Audits & Advisory Services	\$2,743,623	\$8,190	\$3,035	\$2,224	\$44,611	\$12,275	\$723	\$2,699	-
A1240-400-A&C ERP Systems Suppt	\$14,440,685	\$44,021	\$50,265	\$104,227	\$226,628	\$359,903	\$15,289	\$20,824	-
A1570-Human Resources	\$18,536,918	\$57,301	\$49,229	\$19,612	\$470,261	\$154,574	\$4,397	\$27,861	-
A0760-Public Safety Group Exec Office	\$2,807,147	-	-	-	-	-	-	-	-
A0820-Land Use & Environment Group Exec Office	\$2,387,839	-	-	-	-	-	-	-	-
Total Actual Costs	\$144,245,750	\$780,831	\$846,295	\$447,466	\$5,486,458	\$2,451,135	\$73,575	\$464,623	\$223,611
Roll Forward Amounts	\$3,227,534	\$28,764	(\$30,067)	(\$104,407)	\$136,114	(\$290,659)	(\$1,502)	(\$14,733)	(\$27,020)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$147,473,284	\$809,595	\$816,228	\$343,060	\$5,622,572	\$2,160,476	\$72,073	\$449,891	\$196,592

Exhibit A

Cost Exhibit (continued)

Departments	Claimable Totals	A9998-200-Other External	A1450-Grand Jury	A6190-Registrar of Voters	A1670-Employee Benefits ISF	A1180-Public Liability Insurance ISF	A3780-SD County Retirement	A7790- Information Technology ISF	A9175-Local Agency Formation Commission
0001-Equipment & Software Depreciation	\$16,571,036	-	-	\$253,539	-	-	-	-	-
0002-Bldg Depreciation/Add'l Rent Rate	\$32,423,083	\$1,701,961	-	\$1,127,071	-	-	-	-	-
A3400-100-FG3 CAC Maintenance	\$2,905,428	-	-	-	-	-	-	-	-
A0520-Chief Administrative Office	\$2,211,821	\$1,111	-	\$13,237	-	-	-	-	-
A1390-County Counsel	\$14,454,965	(\$96,638)	\$7,540	\$68,596	\$20,003	\$1,123,438	-	-	(\$15)
A2400-County Technology Office	\$8,538,438	\$23,164	\$3,199	\$107,798	-	-	\$533	-	\$10,218
A1510-Civil Service Commission	\$611,295	\$381	-	\$6,513	-	-	-	-	-
A3400-Finance & General Government Group Exec	\$4,177,139	\$1,156	-	\$180,223	-	-	\$8,761	-	-
A1240-100-A&C Financial Services	\$21,436,333	\$3,525,882	\$2,134	\$122,650	\$585,360	\$647	\$26,860	\$82,198	-
A1240-200-A&C Audits & Advisory Services	\$2,743,623	-	\$41,065	\$12,387	-	-	-	-	-
A1240-400-A&C ERP Systems Suppt	\$14,440,685	\$10,512	-	\$233,834	-	-	\$40,279	-	\$20,101
A1570-Human Resources	\$18,536,918	\$313,772	\$48	\$189,436	\$162,319	-	-	-	\$6,470
A0760-Public Safety Group Exec Office	\$2,807,147	-	-	-	-	-	-	-	-
A0820-Land Use & Environment Group Exec Office	\$2,387,839	-	-	-	-	-	-	-	-
Total Actual Costs	\$144,245,750	\$5,481,301	\$53,986	\$2,315,284	\$767,682	\$1,124,085	\$76,433	\$82,198	\$36,773
Roll Forward Amounts	\$3,227,534	\$2,216,263	(\$70,463)	(\$909,029)	(\$327,673)	\$1,054,182	(\$23,457)	(\$6,467)	(\$6,101)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$147,473,284	\$7,697,564	(\$16,476)	\$1,406,256	\$440,008	\$2,178,267	\$52,975	\$75,732	\$30,673

Exhibit A

Cost Exhibit (continued)

Departments	Claimable Totals	A7690-Purchasing ISF	A7850-Facilities Mgmt ISF	A8410-Fleet Services ISF	A9110-Air Pollution Control- External	A5880-Environmental Health	A6710-Planning & Development Services	A6370-Agriculture, Weights & Measures	A7060-Public Works - General
0001-Equipment & Software Depreciation	\$16,571,036	-	-	-	-	\$469,055	\$119,536	\$53,784	\$1,993
0002-Bldg Depreciation/Add'l Rent Rate	\$32,423,083	\$261,113	\$1,042,226	\$492,800	-	\$1,234,187	\$748,279	\$408,649	\$41,461
A3400-100-FG3 CAC Maintenance	\$2,905,428	-	\$12,010	-	-	-	-	-	-
A0520-Chief Administrative Office	\$2,211,821	\$8,918	\$39,060	\$6,822	-	\$34,365	\$29,269	\$18,855	\$9,444
A1390-County Counsel	\$14,454,965	(\$38,593)	(\$225,367)	(\$757)	(\$320,470)	(\$269,630)	\$1,255,892	\$43,113	\$283,724
A2400-County Technology Office	\$8,538,438	\$127,231	\$133,022	\$14,862	\$65,930	\$119,099	\$110,234	\$48,809	\$25,939
A1510-Civil Service Commission	\$611,295	\$2,227	\$10,992	\$2,106	\$5,277	\$10,052	\$7,753	\$6,169	\$2,173
A3400-Finance & General Government Group Exec	\$4,177,139	\$121,413	\$531,786	\$92,873	\$20,228	\$35,759	\$30,457	\$19,620	\$9,827
A1240-100-A&C Financial Services	\$21,436,333	\$39,182	\$399,047	\$169,638	\$79,925	\$313,853	\$294,407	\$111,144	\$48,045
A1240-200-A&C Audits & Advisory Services	\$2,743,623	\$8,345	\$36,551	\$6,383	-	\$71,898	\$27,389	\$17,644	\$59,506
A1240-400-A&C ERP Systems Suppt	\$14,440,685	\$299,442	\$353,356	\$92,163	\$136,722	\$213,037	\$157,741	\$134,299	\$52,268
A1570-Human Resources	\$18,536,918	\$59,837	\$370,710	\$530,515	\$137,820	\$283,110	\$209,383	\$159,240	\$53,553
A0760-Public Safety Group Exec Office	\$2,807,147	-	-	-	-	-	-	-	-
A0820-Land Use & Environment Group Exec Office	\$2,387,839	-	-	-	-	\$402,054	\$342,437	\$220,599	\$110,487
Total Actual Costs	\$144,245,750	\$889,115	\$2,703,392	\$1,407,406	\$125,432	\$2,916,839	\$3,332,779	\$1,241,926	\$698,420
Roll Forward Amounts	\$3,227,534	(\$24,329)	(\$393,709)	(\$96,377)	(\$685,750)	(\$580,412)	(\$278,746)	(\$81,613)	\$170,840
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$147,473,284	\$864,786	\$2,309,684	\$1,311,028	(\$560,318)	\$2,336,428	\$3,054,032	\$1,160,313	\$869,260

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Exhibit A

Cost Exhibit (continued)

Departments	Claimable Totals	A7530-Parks & Recreation	A0940-Inactive Waste Site Mgmt	A0947-Waste Planning and Recycling	A6850-Public Works - Road	A8870-Airport Enterprise	A8990-Wastewater Mgmt	A9495-Flood Control	A9603-SD Lighting Maintenance
0001-Equipment & Software Depreciation	\$16,571,036	\$96,175	-	-	-	-	-	-	-
0002-Bldg Depreciation/Add'l Rent Rate	\$32,423,083	\$333,878	\$22,640	\$4,354	\$831,165	\$1,346	\$95,005	-	-
A3400-100-FG3 CAC Maintenance	\$2,905,428	-	-	-	-	-	-	-	-
A0520-Chief Administrative Office	\$2,211,821	\$25,260	\$1,829	\$601	\$47,042	\$3,759	\$5,871	-	-
A1390-County Counsel	\$14,454,965	\$279,169	(\$1,774)	(\$8,356)	(\$270,405)	(\$40,417)	\$28,425	(\$34,465)	-
A2400-County Technology Office	\$8,538,438	\$67,665	\$2,945	\$2,002	\$107,525	\$8,677	\$13,235	-	-
A1510-Civil Service Commission	\$611,295	\$10,444	\$462	\$207	\$11,842	\$1,068	\$1,564	-	-
A3400-Finance & General Government Group Exec	\$4,177,139	\$26,284	\$1,903	\$625	\$48,951	\$3,911	\$6,110	-	-
A1240-100-A&C Financial Services	\$21,436,333	\$276,694	\$22,308	\$11,450	\$359,636	\$28,690	\$38,014	\$10,349	\$970
A1240-200-A&C Audits & Advisory Services	\$2,743,623	\$59,403	\$1,711	\$562	\$44,020	\$4,974	\$5,494	-	-
A1240-400-A&C ERP Systems Suppt	\$14,440,685	\$632,465	\$23,445	\$18,276	\$383,391	\$88,580	\$38,173	-	-
A1570-Human Resources	\$18,536,918	\$307,521	\$13,362	\$5,111	\$320,261	\$37,928	\$40,190	-	-
A0760-Public Safety Group Exec Office	\$2,807,147	-	-	-	-	-	-	-	-
A0820-Land Use & Environment Group Exec Office	\$2,387,839	\$295,524	\$21,396	\$7,028	\$550,368	\$43,976	\$68,692	-	-
Total Actual Costs	\$144,245,750	\$2,410,481	\$110,228	\$41,859	\$2,433,796	\$182,493	\$340,773	(\$24,116)	\$970
Roll Forward Amounts	\$3,227,534	(\$114,071)	(\$10,549)	(\$9,356)	(\$481,918)	(\$57,275)	\$31,031	(\$22,087)	\$155
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$147,473,284	\$2,296,410	\$99,678	\$32,503	\$1,951,878	\$125,218	\$371,803	(\$46,203)	\$1,125

Exhibit A

Cost Exhibit (continued)

Departments	Claimable Totals	A9701-DPW Road & Comm Eqpmnt ISF	A7320-County Library	A3120-Office of Emergency Services	A3120-100-Fire Authority (OES)	A4120-District Attorney	A4170-Child Support Services	A4270-Public Defender	A4980-Sheriff
0001-Equipment & Software Depreciation	\$16,571,036	-	-	\$41,007	-	\$706,433	\$138,272	\$96,740	\$7,303,306
0002-Bldg Depreciation/Add'l Rent Rate	\$32,423,083	-	\$269,276	\$85,822	\$89,467	\$876,511	\$13,440	\$154,255	\$14,103,326
A3400-100-FG3 CAC Maintenance	\$2,905,428	-	-	-	-	-	-	-	\$10,027
A0520-Chief Administrative Office	\$2,211,821	-	\$27,803	\$2,808	\$3,421	\$172,125	\$45,970	\$76,399	\$696,003
A1390-County Counsel	\$14,454,965	-	(\$20,722)	\$2,703	\$234,959	\$33,155	\$77,253	\$7,261	\$814,657
A2400-County Technology Office	\$8,538,438	-	\$141,912	\$83,272	\$48,533	\$78,317	\$298,420	\$212,437	\$175,648
A1510-Civil Service Commission	\$611,295	-	\$10,629	\$728	\$953	\$36,580	\$14,627	\$16,038	\$159,210
A3400-Finance & General Government Group Exec	\$4,177,139	-	\$28,931	\$2,922	\$3,560	\$179,108	\$47,835	\$79,499	\$724,242
A1240-100-A&C Financial Services	\$21,436,333	\$18,340	\$163,331	\$25,015	\$49,440	\$585,946	\$183,836	\$569,860	\$2,335,508
A1240-200-A&C Audits & Advisory Services	\$2,743,623	-	\$26,017	\$10,774	\$3,201	\$161,069	\$43,017	\$71,492	\$737,995
A1240-400-A&C ERP Systems Suppt	\$14,440,685	-	\$213,329	\$54,734	\$32,985	\$579,558	\$212,913	\$225,210	\$3,020,761
A1570-Human Resources	\$18,536,918	-	\$358,180	\$21,361	\$31,003	\$1,116,882	\$364,303	\$401,753	\$4,911,017
A0760-Public Safety Group Exec Office	\$2,807,147	-	-	\$6,858	\$8,354	\$420,359	\$112,267	\$186,580	\$1,699,764
A0820-Land Use & Environment Group Exec Office	\$2,387,839	-	\$325,279	-	-	-	-	-	-
Total Actual Costs	\$144,245,750	\$18,340	\$1,543,964	\$338,004	\$505,877	\$4,946,044	\$1,552,153	\$2,097,524	\$36,691,463
Roll Forward Amounts	\$3,227,534	\$9,174	(\$94,441)	\$122,993	\$59,157	(\$271,522)	(\$137,384)	(\$194,377)	\$2,951,129
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$147,473,284	\$27,513	\$1,449,524	\$460,997	\$565,033	\$4,674,521	\$1,414,769	\$1,903,146	\$39,642,593

Exhibit A

Cost Exhibit (continued)

Departments	Claimable Totals	A5940-100-Housing & Community Development								
		A5330-Probation	A6430-Medical Examiner	A6490-Animal Services	A5940-100-Housing & Community Development	A9990-Housing Authority	A5940-300-HHSA Aging & Independence	A5940-400-HHSA Health	A5940-450-HHSA Joint Admin	
0001-Equipment & Software Depreciation	\$16,571,036	\$758,102	\$286,659	\$64,296	\$1,229	-	\$36,711	\$881,277	\$1,817,038	
0002-Bldg Depreciation/Add'l Rent Rate	\$32,423,083	\$1,484,106	\$927,822	\$207,002	\$1,221	-	\$157,330	\$564,570	\$309,960	
A3400-100-FG3 CAC Maintenance	\$2,905,428	-	-	-	-	-	-	-	\$149,760	
A0520-Chief Administrative Office	\$2,211,821	\$138,660	\$7,735	\$6,323	\$13,001	-	\$16,238	\$94,787	\$51,168	
A1390-County Counsel	\$14,454,965	\$59,640	\$10,989	\$3,358	\$154,410	\$64,875	\$320,102	\$800,024	(\$447,613)	
A2400-County Technology Office	\$8,538,438	\$348,360	\$23,731	\$25,872	\$34,165	-	\$43,566	\$270,882	\$3,288,475	
A1510-Civil Service Commission	\$611,295	\$37,201	\$1,914	\$2,009	\$4,167	-	\$4,929	\$25,367	\$14,172	
A3400-Finance & General Government Group Exec	\$4,177,139	\$144,286	\$8,048	\$6,580	\$13,528	-	\$16,897	\$98,632	\$53,244	
A1240-100-A&C Financial Services	\$21,436,333	\$2,390,417	\$33,094	\$31,337	\$121,673	\$26,221	\$71,124	\$494,331	\$350,033	
A1240-200-A&C Audits & Advisory Services	\$2,743,623	\$186,052	\$8,827	\$7,242	\$62,172	-	\$171,174	\$123,537	\$63,645	
A1240-400-A&C ERP Systems Suppt	\$14,440,685	\$601,422	\$37,924	\$47,527	\$217,442	-	\$136,660	\$780,273	\$1,229,136	
A1570-Human Resources	\$18,536,918	\$1,158,947	\$82,842	\$54,944	\$121,149	-	\$124,890	\$716,563	\$248,798	
A0760-Public Safety Group Exec Office	\$2,807,147	\$338,634	\$18,889	\$15,443	-	-	-	-	-	
A0820-Land Use & Environment Group Exec Office	\$2,387,839	-	-	-	-	-	-	-	-	
Total Actual Costs	\$144,245,750	\$7,645,826	\$1,448,476	\$471,932	\$744,156	\$91,096	\$1,099,620	\$4,850,242	\$7,127,815	
Roll Forward Amounts	\$3,227,534	(\$1,076,710)	(\$99,110)	(\$550,985)	\$69,001	(\$85,549)	(\$358,209)	\$1,077,276	\$596,136	
Regular Adjustments	-	-	-	-	-	-	-	-	-	
One-Time Adjustments	-	-	-	-	-	-	-	-	-	
Total Claimable Costs	\$147,473,284	\$6,569,117	\$1,349,366	(\$79,052)	\$813,158	\$5,548	\$741,411	\$5,927,518	\$7,723,950	

Exhibit A

Cost Exhibit (continued)

Departments	Claimable Totals	A5940-600-HHSA				2nd Alloc Remains	Sub Total	Direct Billed	Unallocated
		A5940-500-HHSA Social Services	A5940-550-HHSA Mental Health	A5940-600-HHSA Alcohol & Drugs Services	A5940-650-HHSA Edgemoor				
0001-Equipment & Software Depreciation	\$16,571,036	\$1,915,476	\$417,257	-	\$29,525	\$0	\$16,571,036	-	-
0002-Bldg Depreciation/Add'l Rent Rate	\$32,423,083	\$2,349,194	\$475,787	\$155,497	-	\$0	\$32,423,083	-	-
A3400-100-FG3 CAC Maintenance	\$2,905,428	-	-	-	-	(\$0)	\$2,905,428	-	\$1,991,283
A0520-Chief Administrative Office	\$2,211,821	\$416,586	\$82,214	\$3,920	\$32,399	-	\$2,211,821	-	\$3,748,391
A1390-County Counsel	\$14,454,965	\$9,650,334	\$414,988	-	-	\$0	\$14,454,965	\$17,081,546	\$1,114,717
A2400-County Technology Office	\$8,538,438	\$1,209,100	\$389,192	\$6,960	\$40,862	\$0	\$8,538,438	-	\$875,862
A1510-Civil Service Commission	\$611,295	\$148,166	\$20,333	\$1,012	\$11,105	(\$0)	\$611,295	-	-
A3400-Finance & General Government Group Exec	\$4,177,139	\$433,488	\$85,549	\$4,079	\$33,714	\$0	\$4,177,139	-	\$1,918,233
A1240-100-A&C Financial Services	\$21,436,333	\$5,997,184	\$281,773	\$75,432	\$130,207	\$0	\$21,436,333	\$766,329	\$1,878,120
A1240-200-A&C Audits & Advisory Services	\$2,743,623	\$475,996	\$86,338	\$3,668	\$30,318	\$0	\$2,743,623	-	\$101,964
A1240-400-A&C ERP Systems Suppt	\$14,440,685	\$2,140,744	\$946,649	\$60,206	\$153,968	\$0	\$14,440,685	-	\$72,963
A1570-Human Resources	\$18,536,918	\$3,866,411	\$583,924	\$35,876	\$354,255	(\$0)	\$18,536,918	\$8,649,927	-
A0760-Public Safety Group Exec Office	\$2,807,147	-	-	-	-	-	\$2,807,147	-	\$1,656,144
A0820-Land Use & Environment Group Exec Office	\$2,387,839	-	-	-	-	(\$0)	\$2,387,839	-	\$1,789,681
Total Actual Costs	\$144,245,750	\$28,602,680	\$3,784,003	\$346,651	\$816,352		\$144,245,750	\$26,497,802	\$15,147,356
Roll Forward Amounts	\$3,227,534	\$1,181,979	\$941,256	\$152,892	(\$54,754)	-	\$3,227,534	-	-
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$147,473,284	\$29,784,659	\$4,725,259	\$499,544	\$761,598	\$0	\$147,473,284	\$26,497,802	\$15,147,356

Exhibit A

Cost Exhibit (continued)

Departments	Claimable Totals	Total
0001-Equipment & Software Depreciation	\$16,571,036	\$16,571,036
0002-Bldg Depreciation/Add'l Rent Rate	\$32,423,083	\$32,423,083
A3400-100-FG3 CAC Maintenance	\$2,905,428	\$4,896,711
A0520-Chief Administrative Office	\$2,211,821	\$5,960,212
A1390-County Counsel	\$14,454,965	\$32,651,229
A2400-County Technology Office	\$8,538,438	\$9,414,300
A1510-Civil Service Commission	\$611,295	\$611,295
A3400-Finance & General Government Group Exec	\$4,177,139	\$6,095,371
A1240-100-A&C Financial Services	\$21,436,333	\$24,080,782
A1240-200-A&C Audits & Advisory Services	\$2,743,623	\$2,845,587
A1240-400-A&C ERP Systems Suppt	\$14,440,685	\$14,513,648
A1570-Human Resources	\$18,536,918	\$27,186,845
A0760-Public Safety Group Exec Office	\$2,807,147	\$4,463,291
A0820-Land Use & Environment Group Exec Office	\$2,387,839	\$4,177,520
Total Actual Costs	\$144,245,750	\$185,890,908
Roll Forward Amounts	\$3,227,534	\$3,227,534
Regular Adjustments	-	-
One-Time Adjustments	-	-
Total Claimable Costs	\$147,473,284	\$189,118,443