



**BETTY T. YEE**  
**California State Controller**

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

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

**Date: March 30, 2022  
Filing Ref: SDO23**

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 **2022-23**. 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.

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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 **Exhibit A** (attached) are formally approved as actual costs for fiscal year **2020-21**, and as estimated costs for fiscal year **2022-23** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2022**, 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         | 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.

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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 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 2022-23 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

Tracy Drager

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

Name  
Auditor and Controller

Title

04/01/2022

04/04/2022

Date

Date

**Negotiated by Betty Chen  
Telephone (916) 327-9496**

cc: State and Federal Agencies

Attachment: Exhibit A

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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	\$19,976,371	-	\$3,248	-	\$837,743	\$120,437	-	\$149,209	-
0002-Bldg Depreciation/Add'l Rent Rate	\$31,374,220	\$136,029	\$77,812	\$53,416	\$1,152,281	\$203,934	-	\$42,702	-
A3400-100-FG3 CAC Maintenance	\$3,076,702	\$267,399	\$377,423	-	\$1,316,795	\$772,207	-	\$160,954	-
A0520-Chief Administrative Office	\$2,064,165	\$8,503	\$2,913	\$2,069	\$44,368	\$12,347	\$747	\$2,716	-
A1390-County Counsel	\$15,260,464	-	\$344,123	-	\$251,133	\$137,113	\$31,484	\$5,601	-
A2400-County Technology Office	\$9,103,350	\$35,813	\$23,902	\$24,076	\$468,400	\$219,069	\$2,629	\$7,379	-
A1510-Civil Service Commission	\$630,621	\$1,775	\$921	\$703	\$13,857	\$4,174	\$175	\$704	-
A3400-Finance & General Government Group Exec	\$4,742,994	\$147,766	\$50,621	\$35,950	\$771,014	\$214,573	\$12,985	\$47,192	-
A1240-100-A&C Financial Services	\$21,919,860	\$37,309	\$15,546	\$139,221	\$202,785	\$259,652	\$3,503	\$12,147	\$221,464
A1240-200-A&C Audits & Advisory Services	\$2,374,368	\$27,664	\$2,539	\$1,803	\$38,677	\$10,764	\$13,152	\$2,367	-
A1240-400-A&C ERP Systems Suppt	\$13,460,683	\$33,039	\$42,567	\$88,364	\$210,993	\$320,558	\$11,069	\$19,103	-
A1570-Human Resources	\$17,501,746	\$58,154	\$47,784	\$15,627	\$433,615	\$146,816	\$3,892	\$26,917	-
A0760-Public Safety Group Exec Office	\$3,153,623	-	-	-	-	-	-	-	-
A0820-Land Use & Environment Group Exec Office	\$3,971,719	-	-	-	-	-	-	-	-
<b>Total Actual Costs</b>	<b>\$148,610,886</b>	<b>\$753,451</b>	<b>\$989,400</b>	<b>\$361,229</b>	<b>\$5,741,661</b>	<b>\$2,421,645</b>	<b>\$79,636</b>	<b>\$476,992</b>	<b>\$221,464</b>
<b>Roll Forward Amounts</b>	<b>\$5,839,446</b>	<b>(\$39,232)</b>	<b>\$141,619</b>	<b>(\$62,204)</b>	<b>\$348,007</b>	<b>(\$263,407)</b>	<b>(\$6,061)</b>	<b>\$9,548</b>	<b>(\$24,147)</b>
<b>Regular Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>One-Time Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Costs</b>	<b>\$154,450,332</b>	<b>\$714,218</b>	<b>\$1,131,018</b>	<b>\$299,025</b>	<b>\$6,089,667</b>	<b>\$2,158,238</b>	<b>\$73,574</b>	<b>\$486,540</b>	<b>\$197,317</b>

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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	\$19,976,371	-	-	\$377,391	-	-	-	-	-
0002-Bldg Depreciation/Add'l Rent Rate	\$31,374,220	\$1,626,986	-	\$1,034,844	-	-	-	-	-
A3400-100-FG3 CAC Maintenance	\$3,076,702	-	-	-	-	-	-	-	-
A0520-Chief Administrative Office	\$2,064,165	\$973	-	\$13,754	-	-	-	-	-
A1390-County Counsel	\$15,260,464	(\$40,778)	\$1,620	\$323,682	(\$2,105)	\$796,085	-	-	-
A2400-County Technology Office	\$9,103,350	\$25,655	\$2,239	\$152,312	-	-	\$499	-	\$7,547
A1510-Civil Service Commission	\$630,621	\$382	-	\$7,421	-	-	-	-	-
A3400-Finance & General Government Group Exec	\$4,742,994	\$1,170	-	\$239,010	-	-	\$9,221	-	-
A1240-100-A&C Financial Services	\$21,919,860	\$4,818,725	\$1,066	\$87,530	\$517,667	\$711	\$25,766	\$76,901	-
A1240-200-A&C Audits & Advisory Services	\$2,374,368	-	-	\$24,491	-	-	-	-	-
A1240-400-A&C ERP Systems Suppt	\$13,460,683	\$9,641	-	\$239,555	-	-	\$37,844	-	\$17,824
A1570-Human Resources	\$17,501,746	\$356,846	\$69	\$206,670	(\$942,073)	-	-	-	\$5,994
A0760-Public Safety Group Exec Office	\$3,153,623	-	-	-	-	-	-	-	-
A0820-Land Use & Environment Group Exec Office	\$3,971,719	-	-	-	-	-	-	-	-
<b>Total Actual Costs</b>	<b>\$148,610,886</b>	<b>\$6,799,598</b>	<b>\$4,995</b>	<b>\$2,706,660</b>	<b>(\$426,511)</b>	<b>\$796,795</b>	<b>\$73,331</b>	<b>\$76,901</b>	<b>\$31,366</b>
<b>Roll Forward Amounts</b>	<b>\$5,839,446</b>	<b>\$2,529,256</b>	<b>(\$87,865)</b>	<b>\$95,788</b>	<b>(\$1,476,491)</b>	<b>\$374,133</b>	<b>(\$3,517)</b>	<b>(\$4,319)</b>	<b>(\$3,878)</b>
<b>Regular Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>One-Time Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Costs</b>	<b>\$154,450,332</b>	<b>\$9,328,855</b>	<b>(\$82,871)</b>	<b>\$2,802,448</b>	<b>(\$1,903,001)</b>	<b>\$1,170,928</b>	<b>\$69,813</b>	<b>\$72,582</b>	<b>\$27,487</b>

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Exhibit A

Cost Exhibit (continued)

Departments	Claimable Totals	A7690-Purchasing ISF								
		A7850-Facilities Mgmt ISF	A8410-Fleet Services ISF	A9120-Air Pollution Control- External	A5880-Environmental Health	A6710-Planning & Development Services	A6370-Agriculture, Weights & Measures	A7060-Public Works - General		
0001-Equipment & Software Depreciation	\$19,976,371	-	-	-	-	\$344,263	\$120,845	\$60,143	\$1,993	
0002-Bldg Depreciation/Add'l Rent Rate	\$31,374,220	\$253,342	\$755,570	\$432,473	-	\$1,043,210	\$685,522	\$365,341	\$38,661	
A3400-100-FG3 CAC Maintenance	\$3,076,702	-	\$12,718	-	-	-	-	-	-	
A0520-Chief Administrative Office	\$2,064,165	\$8,483	\$36,134	\$5,815	-	\$31,232	\$27,775	\$16,849	\$8,340	
A1390-County Counsel	\$15,260,464	(\$93,584)	(\$206,337)	(\$2,972)	(\$371,014)	(\$159,019)	\$1,250,760	\$28,063	\$264,433	
A2400-County Technology Office	\$9,103,350	\$131,410	\$117,076	\$16,097	\$103,533	\$135,302	\$114,949	\$49,557	\$29,743	
A1510-Civil Service Commission	\$630,621	\$2,298	\$10,952	\$1,903	\$5,092	\$9,522	\$7,973	\$5,828	\$2,035	
A3400-Finance & General Government Group Exec	\$4,742,994	\$147,409	\$627,939	\$101,045	\$21,698	\$37,559	\$33,402	\$20,262	\$10,029	
A1240-100-A&C Financial Services	\$21,919,860	\$38,369	\$462,773	\$163,644	\$81,111	\$323,316	\$305,586	\$110,045	\$49,052	
A1240-200-A&C Audits & Advisory Services	\$2,374,368	\$7,395	\$31,500	\$5,069	-	\$54,729	\$42,964	\$14,688	\$7,270	
A1240-400-A&C ERP Systems Suppt	\$13,460,683	\$289,010	\$313,286	\$79,845	\$128,726	\$181,602	\$147,810	\$122,721	\$46,881	
A1570-Human Resources	\$17,501,746	\$57,877	\$395,663	\$613,213	\$122,283	\$262,533	\$203,641	\$139,928	\$45,253	
A0760-Public Safety Group Exec Office	\$3,153,623	-	-	-	-	-	-	-	-	
A0820-Land Use & Environment Group Exec Office	\$3,971,719	-	-	-	-	\$669,922	\$595,775	\$361,402	\$178,886	
<b>Total Actual Costs</b>	<b>\$148,610,886</b>	<b>\$842,007</b>	<b>\$2,557,272</b>	<b>\$1,416,130</b>	<b>\$91,429</b>	<b>\$2,934,172</b>	<b>\$3,537,003</b>	<b>\$1,294,826</b>	<b>\$682,577</b>	
<b>Roll Forward Amounts</b>	<b>\$5,839,446</b>	<b>\$26,915</b>	<b>(\$89,461)</b>	<b>\$70,370</b>	<b>(\$371,769)</b>	<b>(\$146,153)</b>	<b>(\$76,505)</b>	<b>\$36,692</b>	<b>\$134,657</b>	
<b>Regular Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>One-Time Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Claimable Costs</b>	<b>\$154,450,332</b>	<b>\$868,922</b>	<b>\$2,467,812</b>	<b>\$1,486,499</b>	<b>(\$280,339)</b>	<b>\$2,788,018</b>	<b>\$3,460,498</b>	<b>\$1,331,517</b>	<b>\$817,234</b>	

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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	\$19,976,371	\$136,561	-	-	-	-	-	-	-
0002-Bldg Depreciation/Add'l Rent Rate	\$31,374,220	\$292,225	\$19,168	\$4,460	\$758,330	\$1,346	\$88,554	-	-
A3400-100-FG3 CAC Maintenance	\$3,076,702	-	-	-	-	-	-	-	-
A0520-Chief Administrative Office	\$2,064,165	\$23,483	\$1,588	\$698	\$41,439	\$3,614	\$5,402	-	-
A1390-County Counsel	\$15,260,464	\$210,092	\$11,104	(\$16,481)	(\$167,212)	(\$49,089)	(\$6,348)	(\$18,292)	-
A2400-County Technology Office	\$9,103,350	\$68,996	\$3,607	\$15,664	\$116,354	\$9,630	\$16,919	-	-
A1510-Civil Service Commission	\$630,621	\$9,861	\$447	\$246	\$11,390	\$1,091	\$1,510	-	-
A3400-Finance & General Government Group Exec	\$4,742,994	\$28,241	\$1,910	\$839	\$49,834	\$4,346	\$6,497	-	-
A1240-100-A&C Financial Services	\$21,919,860	\$286,533	\$23,441	\$13,833	\$351,988	\$28,133	\$38,302	\$12,080	\$1,066
A1240-200-A&C Audits & Advisory Services	\$2,374,368	\$33,973	\$1,385	\$608	\$47,312	\$36,840	\$4,709	-	-
A1240-400-A&C ERP Systems Suppt	\$13,460,683	\$569,448	\$20,429	\$23,570	\$336,866	\$77,697	\$31,820	-	-
A1570-Human Resources	\$17,501,746	\$291,701	\$12,809	\$5,468	\$291,566	\$41,045	\$35,946	-	-
A0760-Public Safety Group Exec Office	\$3,153,623	-	-	-	-	-	-	-	-
A0820-Land Use & Environment Group Exec Office	\$3,971,719	\$503,714	\$34,073	\$14,968	\$888,850	\$77,512	\$115,877	-	-
<b>Total Actual Costs</b>	<b>\$148,610,886</b>	<b>\$2,454,828</b>	<b>\$129,961</b>	<b>\$63,874</b>	<b>\$2,726,716</b>	<b>\$232,165</b>	<b>\$338,988</b>	<b>(\$6,212)</b>	<b>\$1,066</b>
<b>Roll Forward Amounts</b>	<b>\$5,839,446</b>	<b>\$66,780</b>	<b>\$18,193</b>	<b>\$27,298</b>	<b>\$102,583</b>	<b>(\$65,408)</b>	<b>\$16,722</b>	<b>\$5,918</b>	<b>\$382</b>
<b>Regular Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>One-Time Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Costs</b>	<b>\$154,450,332</b>	<b>\$2,521,608</b>	<b>\$148,155</b>	<b>\$91,173</b>	<b>\$2,829,299</b>	<b>\$166,757</b>	<b>\$355,709</b>	<b>(\$294)</b>	<b>\$1,448</b>

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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	\$19,976,371	-	-	\$40,986	-	\$525,110	\$180,814	\$96,515	\$10,185,400
0002-Bldg Depreciation/Add'l Rent Rate	\$31,374,220	-	\$232,460	\$121,628	\$89,651	\$844,716	\$12,713	\$141,129	\$13,927,870
A3400-100-FG3 CAC Maintenance	\$3,076,702	-	-	-	-	-	-	-	\$10,618
A0520-Chief Administrative Office	\$2,064,165	-	\$24,743	\$2,603	\$3,199	\$154,120	\$41,385	\$72,211	\$608,071
A1390-County Counsel	\$15,260,464	-	(\$18,680)	\$24,937	\$238,314	\$75,235	\$14,202	\$115,054	\$593,953
A2400-County Technology Office	\$9,103,350	-	\$200,619	\$97,921	\$64,544	\$74,171	\$175,894	\$205,552	\$170,263
A1510-Civil Service Commission	\$630,621	-	\$9,662	\$746	\$948	\$33,924	\$13,790	\$16,232	\$150,199
A3400-Finance & General Government Group Exec	\$4,742,994	-	\$29,756	\$3,131	\$3,847	\$185,344	\$49,769	\$86,840	\$731,260
A1240-100-A&C Financial Services	\$21,919,860	\$6,628	\$152,802	\$29,953	\$63,902	\$518,692	\$170,360	\$455,755	\$2,155,950
A1240-200-A&C Audits & Advisory Services	\$2,374,368	-	\$21,570	\$2,269	\$2,789	\$134,353	\$36,077	\$62,949	\$546,519
A1240-400-A&C ERP Systems Suppt	\$13,460,683	-	\$172,238	\$34,340	\$39,894	\$463,635	\$186,858	\$203,435	\$2,660,558
A1570-Human Resources	\$17,501,746	-	\$354,359	\$22,269	\$38,179	\$982,926	\$310,600	\$368,897	\$4,695,270
A0760-Public Safety Group Exec Office	\$3,153,623	-	-	\$8,128	\$9,988	\$481,199	\$129,213	\$225,459	\$1,898,537
A0820-Land Use & Environment Group Exec Office	\$3,971,719	-	\$530,740	-	-	-	-	-	-
<b>Total Actual Costs</b>	<b>\$148,610,886</b>	<b>\$6,628</b>	<b>\$1,710,270</b>	<b>\$388,910</b>	<b>\$555,256</b>	<b>\$4,473,424</b>	<b>\$1,321,674</b>	<b>\$2,050,030</b>	<b>\$38,334,469</b>
<b>Roll Forward Amounts</b>	<b>\$5,839,446</b>	<b>(\$716)</b>	<b>\$29,936</b>	<b>\$121,914</b>	<b>(\$18,041)</b>	<b>(\$1,091,186)</b>	<b>(\$225,026)</b>	<b>(\$246,062)</b>	<b>\$2,445,536</b>
<b>Regular Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>One-Time Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Costs</b>	<b>\$154,450,332</b>	<b>\$5,913</b>	<b>\$1,740,205</b>	<b>\$510,825</b>	<b>\$537,215</b>	<b>\$3,382,239</b>	<b>\$1,096,648</b>	<b>\$1,803,967</b>	<b>\$40,780,005</b>



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Exhibit A

Cost Exhibit (continued)

Departments	Claimable Totals	A5330-Probation	A6430-Medical Examiner	A6490-Animal Services	A5940-100-Housing & Community Development	A9980-Housing Authority	A5940-300-HHSA Aging & Independence	A5940-400-HHSA Health	A5940-450-HHSA Joint Admin
0001-Equipment & Software Depreciation	\$19,976,371	\$771,229	\$149,624	\$33,264	\$2,728	-	\$36,711	\$1,173,540	\$1,981,178
0002-Bldg Depreciation/Add'l Rent Rate	\$31,374,220	\$1,483,699	\$931,299	\$209,532	\$1,205	-	\$225,634	\$650,011	\$442,206
A3400-100-FG3 CAC Maintenance	\$3,076,702	-	-	-	-	-	-	-	\$158,588
A0520-Chief Administrative Office	\$2,064,165	\$116,078	\$7,054	\$5,334	\$15,853	-	\$15,381	\$139,993	\$47,704
A1390-County Counsel	\$15,260,464	\$35,504	\$14,247	\$13,109	\$194,456	\$63,065	\$137,364	\$1,087,009	(\$426,070)
A2400-County Technology Office	\$9,103,350	\$311,706	\$29,908	\$20,847	\$90,932	-	\$47,185	\$590,007	\$2,633,981
A1510-Civil Service Commission	\$630,621	\$33,620	\$1,864	\$1,856	\$6,193	-	\$5,127	\$57,602	\$14,076
A3400-Finance & General Government Group Exec	\$4,742,994	\$139,595	\$8,483	\$6,414	\$19,064	-	\$18,497	\$168,354	\$57,369
A1240-100-A&C Financial Services	\$21,919,860	\$1,964,779	\$33,530	\$29,811	\$184,992	\$20,607	\$73,700	\$922,365	\$533,300
A1240-200-A&C Audits & Advisory Services	\$2,374,368	\$211,949	\$18,650	\$15,901	\$13,819	-	\$28,409	\$144,290	\$199,224
A1240-400-A&C ERP Systems Suppt	\$13,460,683	\$505,302	\$30,515	\$34,718	\$266,442	-	\$135,828	\$1,156,143	\$1,140,373
A1570-Human Resources	\$17,501,746	\$1,278,055	\$92,821	\$49,089	\$157,088	-	\$119,869	\$1,398,204	\$187,723
A0760-Public Safety Group Exec Office	\$3,153,623	\$362,423	\$22,023	\$16,653	-	-	-	-	-
A0820-Land Use & Environment Group Exec Office	\$3,971,719	-	-	-	-	-	-	-	-
<b>Total Actual Costs</b>	<b>\$148,610,886</b>	<b>\$7,213,940</b>	<b>\$1,340,017</b>	<b>\$436,528</b>	<b>\$952,773</b>	<b>\$83,672</b>	<b>\$843,704</b>	<b>\$7,487,518</b>	<b>\$6,969,651</b>
<b>Roll Forward Amounts</b>	<b>\$5,839,446</b>	<b>(\$1,001,283)</b>	<b>(\$229,750)</b>	<b>(\$224,197)</b>	<b>\$351,547</b>	<b>(\$71,499)</b>	<b>(\$259,262)</b>	<b>\$3,916,860</b>	<b>(\$156,786)</b>
<b>Regular Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>One-Time Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Costs</b>	<b>\$154,450,332</b>	<b>\$6,212,657</b>	<b>\$1,110,266</b>	<b>\$212,330</b>	<b>\$1,304,319</b>	<b>\$12,174</b>	<b>\$584,442</b>	<b>\$11,404,378</b>	<b>\$6,812,865</b>

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Exhibit A

Cost Exhibit (continued)

Departments	Claimable Totals	A5940-500-HHSA Social Services	A5940-550-HHSA Mental Health	A5940-600-HHSA Alcohol & Drugs Services	A5940-650-HHSA Edgemoor	2nd Alloc Remains	Sub Total	Direct Billed	Unallocated
0001-Equipment & Software Depreciation	\$19,976,371	\$1,999,878	\$609,387	-	\$38,174	-	\$19,976,371	-	-
0002-Bldg Depreciation/Add'l Rent Rate	\$31,374,220	\$2,357,036	\$480,997	\$156,230	-	-	\$31,374,220	-	-
A3400-100-FG3 CAC Maintenance	\$3,076,702	-	-	-	-	-	\$3,076,702	-	\$1,836,900
A0520-Chief Administrative Office	\$2,064,165	\$400,431	\$77,273	\$3,622	\$29,869	-	\$2,064,165	-	\$4,657,849
A1390-County Counsel	\$15,260,464	\$10,223,848	\$352,477	\$380	-	\$0	\$15,260,464	\$17,863,981	\$1,585,196
A2400-County Technology Office	\$9,103,350	\$1,767,080	\$674,601	\$7,053	\$42,732	-	\$9,103,350	-	\$1,398,136
A1510-Civil Service Commission	\$630,621	\$152,020	\$20,329	\$1,017	\$11,155	-	\$630,621	-	\$1,570
A3400-Finance & General Government Group Exec	\$4,742,994	\$481,555	\$92,928	\$4,356	\$35,920	-	\$4,742,994	-	\$3,095,901
A1240-100-A&C Financial Services	\$21,919,860	\$5,401,603	\$279,344	\$84,882	\$127,638	-	\$21,919,860	\$712,236	\$2,397,404
A1240-200-A&C Audits & Advisory Services	\$2,374,368	\$349,073	\$147,431	\$3,158	\$26,038	-	\$2,374,368	-	\$612,909
A1240-400-A&C ERP Systems Suppt	\$13,460,683	\$1,993,839	\$649,235	\$50,837	\$136,424	-	\$13,460,683	-	\$95,336
A1570-Human Resources	\$17,501,746	\$3,624,554	\$542,706	\$36,024	\$363,875	-	\$17,501,746	\$9,232,309	-
A0760-Public Safety Group Exec Office	\$3,153,623	-	-	-	-	-	\$3,153,623	-	\$1,961,542
A0820-Land Use & Environment Group Exec Office	\$3,971,719	-	-	-	-	-	\$3,971,719	-	\$1,877,024
<b>Total Actual Costs</b>	<b>\$148,610,886</b>	<b>\$28,750,918</b>	<b>\$4,126,709</b>	<b>\$347,559</b>	<b>\$811,825</b>	<b>\$0</b>	<b>\$148,610,886</b>	<b>\$27,808,526</b>	<b>\$19,519,767</b>
<b>Roll Forward Amounts</b>	<b>\$5,839,446</b>	<b>\$220,499</b>	<b>\$1,040,090</b>	<b>(\$40,423)</b>	<b>(\$7,145)</b>	<b>-</b>	<b>\$5,839,446</b>	<b>-</b>	<b>-</b>
<b>Regular Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>One-Time Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Costs</b>	<b>\$154,450,332</b>	<b>\$28,971,416</b>	<b>\$5,166,800</b>	<b>\$307,136</b>	<b>\$804,680</b>	<b>\$0</b>	<b>\$154,450,332</b>	<b>\$27,808,526</b>	<b>\$19,519,767</b>

Exhibit A

Cost Exhibit (continued)

Departments	Claimable Totals	Total
0001-Equipment & Software Depreciation	\$19,976,371	\$19,976,371
0002-Bldg Depreciation/Add'l Rent Rate	\$31,374,220	\$31,374,220
A3400-100-FG3 CAC Maintenance	\$3,076,702	\$4,913,602
A0520-Chief Administrative Office	\$2,064,165	\$6,722,014
A1390-County Counsel	\$15,260,464	\$34,709,641
A2400-County Technology Office	\$9,103,350	\$10,501,486
A1510-Civil Service Commission	\$630,621	\$632,191
A3400-Finance & General Government Group Exec	\$4,742,994	\$7,838,895
A1240-100-A&C Financial Services	\$21,919,860	\$25,029,500
A1240-200-A&C Audits & Advisory Services	\$2,374,368	\$2,987,277
A1240-400-A&C ERP Systems Suppt	\$13,460,683	\$13,556,019
A1570-Human Resources	\$17,501,746	\$26,734,055
A0760-Public Safety Group Exec Office	\$3,153,623	\$5,115,166
A0820-Land Use & Environment Group Exec Office	\$3,971,719	\$5,848,743
<b>Total Actual Costs</b>	<b>\$148,610,886</b>	<b>\$195,939,179</b>
<b>Roll Forward Amounts</b>	<b>\$5,839,446</b>	<b>\$5,839,446</b>
<b>Regular Adjustments</b>	<b>-</b>	<b>-</b>
<b>One-Time Adjustments</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Costs</b>	<b>\$154,450,332</b>	<b>\$201,778,625</b>