



Malia M. Cohen
California State Controller

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of San Diego
San Diego, California

Date: February 10, 2023
Filing Ref: SDO24

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 **2023-24**. 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 **2021-22**, and as estimated costs for fiscal year **2023-24** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2023**, 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 2023-24 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF SAN DIEGO

**MALIA M. COHEN
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

02-13-2023

02-13-2023

Date

Date

cc: State and Federal Agencies
Attachment: Exhibit A

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

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 | \$18,808,860 | - | \$3,248 | - | \$834,908 | \$125,339 | - | \$136,763 | - |
| 0002-Bldg Depreciation/Add'l Rent Rate | \$33,950,247 | \$199,256 | \$71,005 | \$62,511 | \$1,174,158 | \$247,981 | - | \$50,309 | - |
| A3400-100-FG3 CAC Maintenance | \$2,894,113 | \$249,944 | \$352,786 | - | \$1,230,840 | \$721,800 | - | \$150,448 | - |
| A0520-Chief Administrative Office | \$4,667,175 | \$21,796 | \$6,359 | \$4,444 | \$102,278 | \$27,497 | \$2,318 | \$5,996 | - |
| A1390-County Counsel | \$16,185,366 | - | \$338,257 | - | \$299,641 | \$259,652 | \$102,215 | \$15,537 | - |
| A2400-County Technology Office | \$9,430,758 | \$51,891 | \$25,592 | \$23,014 | \$612,350 | \$240,348 | \$4,005 | \$13,879 | - |
| A1510-Civil Service Commission | \$627,066 | \$2,393 | \$885 | \$681 | \$14,607 | \$4,117 | \$262 | \$700 | - |
| A3400-Finance & General Government Group Exec | \$6,532,379 | \$226,330 | \$66,028 | \$46,143 | \$1,062,070 | \$285,536 | \$24,075 | \$62,267 | - |
| A1240-100-A&C Financial Services | \$23,239,935 | \$46,761 | \$17,101 | \$149,092 | \$226,378 | \$230,435 | \$5,082 | \$12,979 | \$319,311 |
| A1240-200-A&C Audits & Advisory Services | \$2,686,983 | \$11,488 | \$3,351 | \$2,342 | \$53,908 | \$14,493 | \$1,222 | \$3,161 | - |
| A1240-400-A&C ERP Systems Suppt | \$13,528,665 | \$36,861 | \$38,651 | \$82,773 | \$225,797 | \$292,713 | \$12,434 | \$18,103 | - |
| A1570-Human Resources | \$23,852,298 | \$90,039 | \$60,682 | \$22,262 | \$586,292 | \$184,493 | \$7,084 | \$34,186 | \$286 |
| A0760-Public Safety Group Exec Office | \$4,368,267 | - | - | - | - | - | - | - | - |
| A0820-Land Use & Environment Group Exec Office | \$4,781,398 | - | - | - | - | - | - | - | - |
| A3480-Office of Evaluation, Performance and Analytics | - | - | - | - | - | - | - | - | - |
| Total Actual Costs | \$165,553,509 | \$936,758 | \$983,945 | \$393,262 | \$6,423,226 | \$2,634,406 | \$158,697 | \$504,327 | \$319,597 |
| Roll Forward Amounts | \$21,307,759 | \$155,928 | \$137,650 | (\$54,204) | \$936,768 | \$183,271 | \$85,122 | \$39,704 | \$95,986 |
| Regular Adjustments | - | - | - | - | - | - | - | - | - |
| One-Time Adjustments | - | - | - | - | - | - | - | - | - |
| Total Claimable Costs | \$186,861,269 | \$1,092,686 | \$1,121,594 | \$339,059 | \$7,359,994 | \$2,817,677 | \$243,820 | \$544,030 | \$415,583 |

Exhibit A

Cost Exhibit (continued)

| Departments | Claimable Totals | A9998-200-Other | A1450-Grand Jury | A6190-Registrar of | A1670-Employee | A1180-Public | A3780-SD County | A7790- | A9175-Local |
|---|------------------|-----------------|------------------|--------------------|----------------|---------------------|-----------------|----------------|-------------|
| | | External | | Voters | Benefits ISF | Liability Insurance | Retirement | Information | Agency |
| | | | | | | ISF | | Technology ISF | Formation |
| | | | | | | | | | Commission |
| 0001-Equipment & Software Depreciation | \$18,808,860 | - | - | \$372,430 | - | - | - | - | - |
| 0002-Bldg Depreciation/Add'l Rent Rate | \$33,950,247 | \$1,709,846 | - | \$1,284,560 | - | - | - | - | - |
| A3400-100-FG3 CAC Maintenance | \$2,894,113 | - | - | - | - | - | - | - | - |
| A0520-Chief Administrative Office | \$4,667,175 | \$2,223 | - | \$37,755 | - | - | - | - | - |
| A1390-County Counsel | \$16,185,366 | (\$13,684) | \$42,685 | \$222,741 | (\$36,339) | \$731,315 | - | - | - |
| A2400-County Technology Office | \$9,430,758 | \$27,960 | \$3,618 | \$115,155 | - | - | \$5,330 | - | \$10,992 |
| A1510-Civil Service Commission | \$627,066 | \$391 | - | \$10,854 | - | - | - | - | - |
| A3400-Finance & General Government Group Exec | \$6,532,379 | \$1,614 | - | \$392,055 | - | - | \$13,500 | - | - |
| A1240-100-A&C Financial Services | \$23,239,935 | \$4,101,088 | \$1,895 | \$121,445 | \$470,169 | \$860 | \$30,317 | \$85,081 | - |
| A1240-200-A&C Audits & Advisory Services | \$2,686,983 | - | - | \$19,900 | - | - | - | - | - |
| A1240-400-A&C ERP Systems Suppt | \$13,528,665 | \$11,568 | - | \$376,007 | - | - | \$35,215 | - | \$15,157 |
| A1570-Human Resources | \$23,852,298 | \$529,062 | \$135 | \$373,051 | \$13,799 | - | - | - | \$6,157 |
| A0760-Public Safety Group Exec Office | \$4,368,267 | - | - | - | - | - | - | - | - |
| A0820-Land Use & Environment Group Exec Office | \$4,781,398 | - | - | - | - | - | - | - | - |
| A3480-Office of Evaluation, Performance and Analytics | - | - | - | - | - | - | - | - | - |
| Total Actual Costs | \$165,553,509 | \$6,370,068 | \$48,333 | \$3,325,953 | \$447,629 | \$732,176 | \$84,362 | \$85,081 | \$32,307 |
| Roll Forward Amounts | \$21,307,759 | \$888,767 | (\$5,654) | \$1,010,668 | (\$320,052) | (\$391,910) | \$7,929 | \$2,882 | (\$4,466) |
| Regular Adjustments | - | - | - | - | - | - | - | - | - |
| One-Time Adjustments | - | - | - | - | - | - | - | - | - |
| Total Claimable Costs | \$186,861,269 | \$7,258,835 | \$42,679 | \$4,336,621 | \$127,577 | \$340,266 | \$92,291 | \$87,963 | \$27,841 |

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 | \$18,808,860 | - | - | - | - | \$222,130 | \$119,914 | \$68,505 | \$1,993 |
| 0002-Bldg Depreciation/Add'l Rent Rate | \$33,950,247 | \$309,107 | \$889,226 | \$718,714 | - | \$1,307,780 | \$762,856 | \$436,710 | \$39,998 |
| A3400-100-FG3 CAC Maintenance | \$2,894,113 | - | \$11,888 | - | - | - | - | - | - |
| A0520-Chief Administrative Office | \$4,667,175 | \$19,028 | \$83,882 | \$12,764 | - | \$69,756 | \$61,871 | \$38,284 | \$19,865 |
| A1390-County Counsel | \$16,185,366 | (\$9,477) | (\$32,926) | (\$2,693) | \$132,845 | \$218,483 | \$1,154,524 | \$44,379 | \$167,536 |
| A2400-County Technology Office | \$9,430,758 | \$85,753 | \$193,936 | \$16,417 | \$128,809 | \$140,965 | \$123,941 | \$57,105 | \$29,438 |
| A1510-Civil Service Commission | \$627,066 | \$2,266 | \$11,289 | \$1,917 | \$5,059 | \$9,480 | \$7,840 | \$5,818 | \$2,148 |
| A3400-Finance & General Government Group Exec | \$6,532,379 | \$197,587 | \$871,042 | \$132,540 | - | \$50,645 | \$44,920 | \$27,795 | \$14,422 |
| A1240-100-A&C Financial Services | \$23,239,935 | \$48,766 | \$508,999 | \$168,325 | \$77,466 | \$360,157 | \$431,507 | \$121,754 | \$54,173 |
| A1240-200-A&C Audits & Advisory Services | \$2,686,983 | \$10,029 | \$44,212 | \$6,727 | - | \$126,309 | \$45,461 | \$20,178 | \$10,470 |
| A1240-400-A&C ERP Systems Suppt | \$13,528,665 | \$271,223 | \$312,842 | \$81,268 | \$116,735 | \$178,843 | \$145,387 | \$123,844 | \$47,565 |
| A1570-Human Resources | \$23,852,298 | \$74,174 | \$796,016 | \$621,710 | \$154,813 | \$355,021 | \$260,504 | \$177,714 | \$58,089 |
| A0760-Public Safety Group Exec Office | \$4,368,267 | - | - | - | - | - | - | - | - |
| A0820-Land Use & Environment Group Exec Office | \$4,781,398 | - | - | - | - | \$799,131 | \$708,795 | \$438,579 | \$227,570 |
| A3480-Office of Evaluation, Performance and Analytics | - | - | - | - | - | - | - | - | - |
| Total Actual Costs | \$165,553,509 | \$1,008,456 | \$3,690,404 | \$1,757,689 | \$615,727 | \$3,838,699 | \$3,867,518 | \$1,560,664 | \$673,266 |
| Roll Forward Amounts | \$21,307,759 | \$119,341 | \$987,012 | \$350,283 | \$490,295 | \$921,860 | \$534,739 | \$318,738 | (\$25,153) |
| Regular Adjustments | - | - | - | - | - | - | - | - | - |
| One-Time Adjustments | - | - | - | - | - | - | - | - | - |
| Total Claimable Costs | \$186,861,269 | \$1,127,797 | \$4,677,416 | \$2,107,972 | \$1,106,021 | \$4,760,560 | \$4,402,257 | \$1,879,402 | \$648,113 |

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 | \$18,808,860 | \$135,300 | - | - | - | - | - | - | - |
| 0002-Bldg Depreciation/Add'l Rent Rate | \$33,950,247 | \$353,263 | \$22,521 | \$5,385 | \$930,032 | \$1,346 | \$97,551 | - | - |
| A3400-100-FG3 CAC Maintenance | \$2,894,113 | - | - | - | - | - | - | - | - |
| A0520-Chief Administrative Office | \$4,667,175 | \$55,119 | \$2,920 | \$2,299 | \$90,625 | \$8,278 | \$11,146 | - | - |
| A1390-County Counsel | \$16,185,366 | \$218,406 | (\$4,054) | (\$953) | (\$104,669) | (\$7,770) | (\$948) | \$34,679 | - |
| A2400-County Technology Office | \$9,430,758 | \$76,265 | \$3,217 | \$13,158 | \$131,534 | \$11,045 | \$14,740 | - | - |
| A1510-Civil Service Commission | \$627,066 | \$10,480 | \$392 | \$338 | \$11,206 | \$1,104 | \$1,362 | - | - |
| A3400-Finance & General Government Group Exec | \$6,532,379 | \$40,018 | \$2,120 | \$1,669 | \$65,797 | \$6,010 | \$8,092 | - | - |
| A1240-100-A&C Financial Services | \$23,239,935 | \$333,667 | \$25,864 | \$17,651 | \$381,100 | \$33,232 | \$37,886 | \$12,047 | \$1,291 |
| A1240-200-A&C Audits & Advisory Services | \$2,686,983 | \$29,052 | \$1,539 | \$1,212 | \$47,766 | \$4,363 | \$5,875 | - | - |
| A1240-400-A&C ERP Systems Suppt | \$13,528,665 | \$563,404 | \$14,720 | \$27,688 | \$326,575 | \$70,906 | \$34,865 | - | - |
| A1570-Human Resources | \$23,852,298 | \$460,369 | \$16,202 | \$9,136 | \$375,800 | \$62,981 | \$41,309 | - | - |
| A0760-Public Safety Group Exec Office | \$4,368,267 | - | - | - | - | - | - | - | - |
| A0820-Land Use & Environment Group Exec Office | \$4,781,398 | \$631,452 | \$33,454 | \$26,338 | \$1,038,212 | \$94,830 | \$127,689 | - | - |
| A3480-Office of Evaluation, Performance and Analytics | - | - | - | - | - | - | - | - | - |
| Total Actual Costs | \$165,553,509 | \$2,906,795 | \$118,896 | \$103,922 | \$3,293,979 | \$286,326 | \$379,568 | \$46,725 | \$1,291 |
| Roll Forward Amounts | \$21,307,759 | \$496,313 | \$8,668 | \$62,062 | \$860,183 | \$103,832 | \$38,795 | \$70,841 | \$320 |
| Regular Adjustments | - | - | - | - | - | - | - | - | - |
| One-Time Adjustments | - | - | - | - | - | - | - | - | - |
| Total Claimable Costs | \$186,861,269 | \$3,403,108 | \$127,564 | \$165,984 | \$4,154,162 | \$390,158 | \$418,363 | \$117,566 | \$1,611 |

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 | \$18,808,860 | - | - | \$91,280 | - | \$539,392 | \$187,885 | \$91,718 | \$10,985,680 |
| 0002-Bldg Depreciation/Add'l Rent Rate | \$33,950,247 | - | \$274,939 | \$100,522 | \$161,240 | \$819,826 | \$11,953 | \$161,617 | \$14,299,781 |
| A3400-100-FG3 CAC Maintenance | \$2,894,113 | - | - | - | - | - | - | - | \$28,171 |
| A0520-Chief Administrative Office | \$4,667,175 | - | \$57,205 | \$6,370 | \$17,063 | \$340,014 | \$88,712 | \$167,696 | \$1,403,311 |
| A1390-County Counsel | \$16,185,366 | - | (\$6,550) | \$160,194 | \$250,942 | \$32,015 | \$13,761 | \$293,685 | \$361,278 |
| A2400-County Technology Office | \$9,430,758 | - | \$273,821 | \$88,295 | \$77,921 | \$85,052 | \$167,780 | \$244,613 | \$193,544 |
| A1510-Civil Service Commission | \$627,066 | - | \$10,097 | \$761 | \$2,121 | \$33,475 | \$13,259 | \$17,219 | \$148,854 |
| A3400-Finance & General Government Group Exec | \$6,532,379 | - | \$41,533 | \$4,625 | \$12,389 | \$246,881 | \$64,408 | \$121,753 | \$1,018,851 |
| A1240-100-A&C Financial Services | \$23,239,935 | \$7,770 | \$171,483 | \$31,446 | \$66,279 | \$572,189 | \$177,046 | \$304,607 | \$2,366,706 |
| A1240-200-A&C Audits & Advisory Services | \$2,686,983 | - | \$30,151 | \$3,357 | \$40,605 | \$179,211 | \$46,757 | \$88,388 | \$796,821 |
| A1240-400-A&C ERP Systems Suppt | \$13,528,665 | - | \$164,377 | \$112,730 | \$36,550 | \$493,588 | \$177,403 | \$213,070 | \$2,635,667 |
| A1570-Human Resources | \$23,852,298 | - | \$552,555 | \$31,789 | \$91,016 | \$1,111,495 | \$362,479 | \$484,972 | \$6,130,518 |
| A0760-Public Safety Group Exec Office | \$4,368,267 | - | - | \$12,068 | \$32,326 | \$644,137 | \$168,059 | \$317,692 | \$2,658,496 |
| A0820-Land Use & Environment Group Exec Office | \$4,781,398 | - | \$655,347 | - | - | - | - | - | - |
| A3480-Office of Evaluation, Performance and Analytics | - | - | - | - | - | - | - | - | - |
| Total Actual Costs | \$165,553,509 | \$7,770 | \$2,224,958 | \$643,437 | \$788,451 | \$5,097,265 | \$1,479,503 | \$2,507,030 | \$43,027,679 |
| Roll Forward Amounts | \$21,307,759 | (\$10,570) | \$680,994 | \$305,433 | \$282,574 | \$151,221 | (\$72,650) | \$409,506 | \$6,336,215 |
| Regular Adjustments | - | - | - | - | - | - | - | - | - |
| One-Time Adjustments | - | - | - | - | - | - | - | - | - |
| Total Claimable Costs | \$186,861,269 | (\$2,800) | \$2,905,953 | \$948,871 | \$1,071,025 | \$5,248,486 | \$1,406,852 | \$2,916,535 | \$49,363,894 |

County of San Diego, California
2 CFR part 200

Exhibit A

Cost Exhibit (continued)

| Departments | Claimable Totals | 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 | \$18,808,860 | \$694,995 | \$170,399 | \$14,874 | \$4,079 | - | \$36,711 | \$835,422 | \$1,264,797 |
| 0002-Bldg Depreciation/Add'l Rent Rate | \$33,950,247 | \$1,574,826 | \$935,479 | \$210,038 | \$2,501 | - | \$272,077 | \$680,667 | \$588,356 |
| A3400-100-FG3 CAC Maintenance | \$2,894,113 | - | - | - | - | - | - | - | \$148,236 |
| A0520-Chief Administrative Office | \$4,667,175 | \$254,986 | \$15,225 | \$12,451 | \$51,994 | - | \$34,465 | \$276,842 | \$127,620 |
| A1390-County Counsel | \$16,185,366 | \$36,720 | \$36,966 | \$1,509 | \$208,385 | \$176,502 | (\$84,876) | \$438,180 | (\$326,521) |
| A2400-County Technology Office | \$9,430,758 | \$359,072 | \$26,136 | \$23,718 | \$117,159 | - | \$60,007 | \$553,671 | \$2,304,294 |
| A1510-Civil Service Commission | \$627,066 | \$31,811 | \$1,834 | \$1,894 | \$10,671 | - | \$5,035 | \$47,272 | \$17,978 |
| A3400-Finance & General Government Group Exec | \$6,532,379 | \$185,129 | \$11,054 | \$9,040 | \$37,750 | - | \$25,023 | \$200,997 | \$92,656 |
| A1240-100-A&C Financial Services | \$23,239,935 | \$405,333 | \$32,414 | \$31,767 | \$270,273 | \$27,105 | \$82,533 | \$899,418 | \$632,677 |
| A1240-200-A&C Audits & Advisory Services | \$2,686,983 | \$145,941 | \$8,025 | \$6,563 | \$27,405 | - | \$18,165 | \$152,925 | \$85,750 |
| A1240-400-A&C ERP Systems Suppt | \$13,528,665 | \$475,714 | \$29,299 | \$36,897 | \$317,659 | - | \$123,792 | \$1,076,122 | \$1,200,281 |
| A1570-Human Resources | \$23,852,298 | \$1,584,786 | \$153,132 | \$66,741 | \$316,195 | - | \$147,361 | \$1,423,443 | \$422,465 |
| A0760-Public Safety Group Exec Office | \$4,368,267 | \$483,058 | \$28,843 | \$23,588 | - | - | - | - | - |
| A0820-Land Use & Environment Group Exec Office | \$4,781,398 | - | - | - | - | - | - | - | - |
| A3480-Office of Evaluation, Performance and Analytics | - | - | - | - | - | - | - | - | - |
| Total Actual Costs | \$165,553,509 | \$6,232,370 | \$1,448,806 | \$439,081 | \$1,364,072 | \$203,606 | \$720,291 | \$6,584,961 | \$6,558,590 |
| Roll Forward Amounts | \$21,307,759 | (\$1,413,456) | \$330 | (\$32,852) | \$619,915 | \$112,510 | (\$379,329) | \$1,734,719 | (\$569,224) |
| Regular Adjustments | - | - | - | - | - | - | - | - | - |
| One-Time Adjustments | - | - | - | - | - | - | - | - | - |
| Total Claimable Costs | \$186,861,269 | \$4,818,915 | \$1,449,136 | \$406,229 | \$1,983,987 | \$316,116 | \$340,963 | \$8,319,679 | \$5,989,366 |

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Exhibit A

Cost Exhibit (continued)

| Departments | Claimable Totals | A5940-500-HHSA | A5940-550-HHSA | A5940-600-HHSA | A5940-650-HHSA | 2nd Alloc Remains | Sub Total | Direct Billed | Unallocated |
|---|------------------|-----------------|----------------|--------------------------|----------------|-------------------|---------------|---------------|--------------|
| | | Social Services | Mental Health | Alcohol & Drugs Services | Edgemoor | | | | |
| 0001-Equipment & Software Depreciation | \$18,808,860 | \$965,636 | \$864,517 | - | \$40,944 | - | \$18,808,860 | - | - |
| 0002-Bldg Depreciation/Add'l Rent Rate | \$33,950,247 | \$2,474,067 | \$537,814 | \$170,426 | - | - | \$33,950,247 | - | - |
| A3400-100-FG3 CAC Maintenance | \$2,894,113 | - | - | - | - | - | \$2,894,113 | - | \$2,764,895 |
| A0520-Chief Administrative Office | \$4,667,175 | \$874,455 | \$174,276 | \$7,825 | \$70,162 | - | \$4,667,175 | - | \$3,463,770 |
| A1390-County Counsel | \$16,185,366 | \$10,364,196 | \$459,603 | - | - | - | \$16,185,366 | \$18,853,886 | \$1,101,546 |
| A2400-County Technology Office | \$9,430,758 | \$1,862,423 | \$760,378 | \$6,786 | \$65,634 | - | \$9,430,758 | - | \$158,014 |
| A1510-Civil Service Commission | \$627,066 | \$145,851 | \$20,706 | \$984 | \$11,656 | - | \$627,066 | - | - |
| A3400-Finance & General Government Group Exec | \$6,532,379 | \$634,883 | \$126,530 | \$5,681 | \$50,940 | - | \$6,532,379 | - | \$3,770,547 |
| A1240-100-A&C Financial Services | \$23,239,935 | \$8,202,549 | \$305,969 | \$75,838 | \$144,655 | - | \$23,239,935 | \$685,568 | \$1,521,463 |
| A1240-200-A&C Audits & Advisory Services | \$2,686,983 | \$460,900 | \$91,856 | \$4,124 | \$36,980 | - | \$2,686,983 | - | \$959,023 |
| A1240-400-A&C ERP Systems Suppt | \$13,528,665 | \$1,973,610 | \$817,371 | \$44,489 | \$138,891 | - | \$13,528,665 | - | \$67,508 |
| A1570-Human Resources | \$23,852,298 | \$4,288,674 | \$729,067 | \$40,817 | \$543,425 | - | \$23,852,298 | \$9,063,361 | - |
| A0760-Public Safety Group Exec Office | \$4,368,267 | - | - | - | - | - | \$4,368,267 | - | \$1,477,816 |
| A0820-Land Use & Environment Group Exec Office | \$4,781,398 | - | - | - | - | - | \$4,781,398 | - | \$2,157,431 |
| A3480-Office of Evaluation, Performance and Analytics | - | - | - | - | - | - | - | - | \$145,525 |
| Total Actual Costs | \$165,553,509 | \$32,247,246 | \$4,888,087 | \$356,970 | \$1,103,288 | - | \$165,553,509 | \$28,602,815 | \$17,587,537 |
| Roll Forward Amounts | \$21,307,759 | \$3,644,566 | \$1,104,084 | \$10,319 | \$286,936 | - | \$21,307,759 | - | - |
| Regular Adjustments | - | - | - | - | - | - | - | - | - |
| One-Time Adjustments | - | - | - | - | - | - | - | - | - |
| Total Claimable Costs | \$186,861,269 | \$35,891,812 | \$5,992,170 | \$367,289 | \$1,390,224 | - | \$186,861,269 | \$28,602,815 | \$17,587,537 |

Exhibit A

Cost Exhibit (continued)

| Departments | Claimable Totals | Total |
|---|------------------|---------------|
| 0001-Equipment & Software Depreciation | \$18,808,860 | \$18,808,860 |
| 0002-Bldg Depreciation/Add'l Rent Rate | \$33,950,247 | \$33,950,247 |
| A3400-100-FG3 CAC Maintenance | \$2,894,113 | \$5,659,008 |
| A0520-Chief Administrative Office | \$4,667,175 | \$8,130,944 |
| A1390-County Counsel | \$16,185,366 | \$36,140,798 |
| A2400-County Technology Office | \$9,430,758 | \$9,588,773 |
| A1510-Civil Service Commission | \$627,066 | \$627,066 |
| A3400-Finance & General Government Group Exec | \$6,532,379 | \$10,302,926 |
| A1240-100-A&C Financial Services | \$23,239,935 | \$25,446,966 |
| A1240-200-A&C Audits & Advisory Services | \$2,686,983 | \$3,646,006 |
| A1240-400-A&C ERP Systems Suppt | \$13,528,665 | \$13,596,172 |
| A1570-Human Resources | \$23,852,298 | \$32,915,659 |
| A0760-Public Safety Group Exec Office | \$4,368,267 | \$5,846,083 |
| A0820-Land Use & Environment Group Exec Office | \$4,781,398 | \$6,938,828 |
| A3480-Office of Evaluation, Performance and Analytics | - | \$145,525 |
| Total Actual Costs | \$165,553,509 | \$211,743,861 |
| Roll Forward Amounts | \$21,307,759 | \$21,307,759 |
| Regular Adjustments | - | - |
| One-Time Adjustments | - | - |
| Total Claimable Costs | \$186,861,269 | \$233,051,621 |