



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

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

**Date:
Filing Ref:**

**June 6, 2024
SDO25**

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 **2024-25**. 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 **2022-23**, and as estimated costs for fiscal year **2024-25** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2024**, 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 2024-25 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF SAN DIEGO

BY Original signed by

Tracy Drager

Name
Auditor and Controller

Title
06-12-2024

Date

MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

BY Original signed by

SANDEEP SINGH
Manager
Local Government Policy Section
Local Govt Programs and Services Division
06-14-2024

Date

cc: State and Federal Agencies
Attachment: Exhibit A

Negotiated by Betty Chen
Telephone (916) 327-9496

**County of San Diego, California
Countywide Cost Allocation Plan**

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/C ounity Clerk	A3680-Treasurer- Tax Collector	A2940-Citizens' Law Enforcement RB	A1480-County Communications Office	A9998-100- External - Schools
0001-Equipment & Software Depreciation	\$17,607,686	-	\$3,248	-	\$790,628	\$116,928	-	\$144,421	-
0002-Bldg Depreciation/Add'l Rent Rate	\$38,483,400	\$187,971	\$70,155	\$67,673	\$1,188,077	\$247,393	-	\$50,404	-
A3400-100-FG3 CAC Maintenance	\$3,354,270	\$287,706	\$406,085	-	\$1,416,796	\$830,851	-	\$173,177	-
A0520-Chief Administrative Office	\$4,895,364	\$22,780	\$7,175	\$4,980	\$104,510	\$28,477	\$2,649	\$6,589	-
A1390-County Counsel	\$20,357,414	-	\$453,005	-	\$406,170	\$185,658	\$71,476	\$2,148	-
A2400-County Technology Office	\$9,948,664	\$54,079	\$33,908	\$24,297	\$600,009	\$273,245	\$5,169	\$10,693	-
A1510-Civil Service Commission	\$656,032	\$2,623	\$1,032	\$747	\$15,495	\$4,270	\$323	\$783	-
A3400-Finance & General Government Group Exec	\$8,342,716	\$269,050	\$84,738	\$58,820	\$1,234,340	\$336,336	\$31,284	\$77,821	-
A1240-100-A&C Financial Services	\$22,756,557	\$47,821	\$19,054	\$181,806	\$239,648	\$281,874	\$47,516	\$115,229	\$339,417
A1240-200-A&C Audits & Advisory Services	\$2,989,552	\$10,966	\$3,454	\$2,397	\$83,126	\$13,708	\$1,275	\$3,172	-
A1240-400-A&C ERP Systems Suppt	\$13,216,610	\$40,773	\$40,231	\$75,196	\$208,544	\$259,699	\$14,562	\$19,094	-
A1570-Human Resources	\$23,436,266	\$74,176	\$29,193	\$21,128	\$438,115	\$120,725	\$9,131	\$22,144	-
A0760-Public Safety Group Exec Office	\$4,991,681	-	-	-	-	-	-	-	-
A0820-Land Use & Environment Group Exec Office	\$5,524,249	-	-	-	-	-	-	-	-
A3480-Office of Evaluation, Performance and Analytics	-	-	-	-	-	-	-	-	-
Total Actual Costs	\$176,560,460	\$997,945	\$1,151,278	\$437,044	\$6,725,458	\$2,699,163	\$183,385	\$625,676	\$339,417
Roll Forward Amounts	\$22,324,967	\$244,494	\$161,878	\$75,815	\$983,797	\$277,518	\$103,749	\$148,684	\$117,953
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$198,885,427	\$1,242,439	\$1,313,156	\$512,860	\$7,709,255	\$2,976,681	\$287,134	\$774,360	\$457,371

**County of San Diego, California
Countywide Cost Allocation Plan**

Exhibit A

Cost Exhibit (continued)

Departments	Claimable Totals	A9998-200-Other External	A1450-Grand Jury	A6190-Registrar of Voters	A1670-Employee Benefits ISF	TBD-Insurance ISF	A1180-Public Liability Insurance ISF	A3780-SD County Retirement	A7790-Information Technology ISF
0001-Equipment & Software Depreciation	\$17,607,686	-	-	\$371,856	-	-	-	-	-
0002-Bldg Depreciation/Add'l Rent Rate	\$38,483,400	\$1,673,153	-	\$1,228,565	-	-	-	-	-
A3400-100-FG3 CAC Maintenance	\$3,354,270	-	-	-	-	-	-	-	-
A0520-Chief Administrative Office	\$4,895,364	\$2,254	-	\$36,379	-	-	-	-	-
A1390-County Counsel	\$20,357,414	\$4,769	\$21,642	\$224,297	\$34,789	-	\$1,728,554	-	-
A2400-County Technology Office	\$9,948,664	\$32,766	\$4,300	\$100,788	-	-	-	\$1,342	-
A1510-Civil Service Commission	\$656,032	\$415	-	\$9,390	-	-	-	-	-
A3400-Finance & General Government Group Exec	\$8,342,716	\$2,135	-	\$429,657	-	-	-	\$20,888	-
A1240-100-A&C Financial Services	\$22,756,557	\$3,705,385	\$2,346	\$110,346	\$574,262	-	\$934	\$34,297	\$87,030
A1240-200-A&C Audits & Advisory Services	\$2,989,552	-	\$93,005	\$17,512	-	-	-	-	-
A1240-400-A&C ERP Systems Suppt	\$13,216,610	\$8,801	-	\$621,849	-	-	-	\$39,879	-
A1570-Human Resources	\$23,436,266	\$11,723	-	\$265,517	(\$19,949)	\$5,259,787	-	-	-
A0760-Public Safety Group Exec Office	\$4,991,681	-	-	-	-	-	-	-	-
A0820-Land Use & Environment Group Exec Office	\$5,524,249	-	-	-	-	-	-	-	-
A3480-Office of Evaluation, Performance and Analytics	-	-	-	-	-	-	-	-	-
Total Actual Costs	\$176,560,460	\$5,441,400	\$121,292	\$3,416,156	\$589,102	\$5,259,787	\$1,729,488	\$96,405	\$87,030
Roll Forward Amounts	\$22,324,967	(\$1,358,198)	\$116,298	\$709,496	\$1,015,613	-	\$932,693	\$23,075	\$10,129
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$198,885,427	\$4,083,202	\$237,590	\$4,125,651	\$1,604,715	\$5,259,787	\$2,662,181	\$119,480	\$97,159

**County of San Diego, California
Countywide Cost Allocation Plan**

Exhibit A

Cost Exhibit (continued)

Departments	Claimable Totals	A9175-Local Agency Formation Commission	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
0001-Equipment & Software Depreciation	\$17,607,686	-	-	-	-	-	\$150,180	\$101,515	\$64,403
0002-Bldg Depreciation/Add'l Rent Rate	\$38,483,400	-	\$311,265	\$750,739	\$985,932	-	\$1,305,535	\$771,104	\$437,263
A3400-100-FG3 CAC Maintenance	\$3,354,270	-	-	\$13,684	-	-	-	-	-
A0520-Chief Administrative Office	\$4,895,364	-	\$20,451	\$89,925	\$15,249	-	\$77,789	\$62,374	\$40,834
A1390-County Counsel	\$20,357,414	-	\$18,597	\$71,271	\$236	(\$320,873)	\$381,469	\$2,005,271	\$77,302
A2400-County Technology Office	\$9,948,664	\$7,064	\$131,475	\$203,187	\$20,908	\$109,588	\$152,550	\$116,390	\$56,387
A1510-Civil Service Commission	\$656,032	-	\$2,511	\$12,215	\$2,289	\$5,741	\$11,133	\$7,866	\$6,357
A3400-Finance & General Government Group Exec	\$8,342,716	-	\$241,544	\$1,062,073	\$180,106	-	\$73,689	\$59,087	\$38,682
A1240-100-A&C Financial Services	\$22,756,557	\$33,077	\$41,223	\$563,535	\$201,540	\$83,514	\$406,999	\$299,050	\$130,174
A1240-200-A&C Audits & Advisory Services	\$2,989,552	-	\$140,918	\$43,287	\$7,341	-	\$63,699	\$30,025	\$19,656
A1240-400-A&C ERP Systems Suppt	\$13,216,610	\$9,871	\$255,199	\$297,165	\$78,565	\$101,923	\$176,576	\$136,511	\$145,951
A1570-Human Resources	\$23,436,266	\$7,218	\$71,012	\$345,370	\$64,733	\$162,339	\$314,802	\$222,414	\$179,746
A0760-Public Safety Group Exec Office	\$4,991,681	-	-	-	-	-	-	-	-
A0820-Land Use & Environment Group Exec Office	\$5,524,249	-	-	-	-	-	\$954,910	\$765,686	\$501,263
A3480-Office of Evaluation, Performance and Analytics	-	-	-	-	-	-	-	-	-
Total Actual Costs	\$176,560,460	\$57,230	\$1,234,195	\$3,452,450	\$1,556,900	\$142,234	\$4,069,333	\$4,577,293	\$1,698,018
Roll Forward Amounts	\$22,324,967	\$25,864	\$392,188	\$895,177	\$140,770	\$50,805	\$1,135,161	\$1,040,290	\$403,192
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$198,885,427	\$83,094	\$1,626,383	\$4,347,627	\$1,697,670	\$193,038	\$5,204,494	\$5,617,584	\$2,101,210

**County of San Diego, California
Countywide Cost Allocation Plan**

Exhibit A

Cost Exhibit (continued)

Departments	Claimable Totals	A7060-Public Works - General	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
0001-Equipment & Software Depreciation	\$17,607,686	\$219	\$142,115	-	-	-	-	-	-
0002-Bldg Depreciation/Add'l Rent Rate	\$38,483,400	\$45,986	\$360,978	\$28,874	\$7,287	\$904,988	\$1,349	\$97,172	-
A3400-100-FG3 CAC Maintenance	\$3,354,270	-	\$43,915	-	-	-	-	-	-
A0520-Chief Administrative Office	\$4,895,364	\$20,321	\$62,005	\$2,779	\$2,894	\$100,025	\$8,918	\$10,956	-
A1390-County Counsel	\$20,357,414	\$196,926	\$371,259	(\$4,147)	\$10,626	\$56,302	\$5,017	\$3,177	\$1,071
A2400-County Technology Office	\$9,948,664	\$39,877	\$77,037	\$2,913	\$7,566	\$150,290	\$11,711	\$14,327	-
A1510-Civil Service Commission	\$656,032	\$2,273	\$11,940	\$405	\$438	\$12,775	\$1,201	\$1,354	-
A3400-Finance & General Government Group Exec	\$8,342,716	\$19,250	\$58,737	\$2,633	\$2,742	\$94,753	\$8,448	\$10,379	-
A1240-100-A&C Financial Services	\$22,756,557	\$57,524	\$369,038	\$27,331	\$19,708	\$432,335	\$36,607	\$47,394	\$13,071
A1240-200-A&C Audits & Advisory Services	\$2,989,552	\$108,563	\$29,847	\$1,338	\$1,393	\$48,149	\$4,293	\$5,274	-
A1240-400-A&C ERP Systems Suppt	\$13,216,610	\$35,731	\$549,437	\$9,757	\$26,172	\$336,250	\$66,061	\$32,375	-
A1570-Human Resources	\$23,436,266	\$64,269	\$337,613	\$11,458	\$12,392	\$361,203	\$33,957	\$38,286	-
A0760-Public Safety Group Exec Office	\$4,991,681	-	-	-	-	-	-	-	-
A0820-Land Use & Environment Group Exec Office	\$5,524,249	\$249,449	\$761,155	\$34,114	\$35,529	\$1,227,869	\$109,477	\$134,493	-
A3480-Office of Evaluation, Performance and Analytics	-	-	-	-	-	-	-	-	-
Total Actual Costs	\$176,560,460	\$840,387	\$3,175,077	\$117,456	\$126,747	\$3,724,938	\$287,039	\$395,187	\$14,143
Roll Forward Amounts	\$22,324,967	\$157,810	\$720,248	(\$12,505)	\$62,873	\$998,222	\$54,874	\$56,199	\$20,355
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$198,885,427	\$998,196	\$3,895,325	\$104,951	\$189,620	\$4,723,159	\$341,913	\$451,386	\$34,498

**County of San Diego, California
Countywide Cost Allocation Plan**

Exhibit A

Cost Exhibit (continued)

Departments	Claimable Totals	A9603-SD Lighting Maintenance	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
0001-Equipment & Software Depreciation	\$17,607,686	-	-	-	\$58,191	-	\$551,569	\$205,300	\$97,387
0002-Bldg Depreciation/Add'l Rent Rate	\$38,483,400	-	-	\$281,671	\$112,554	\$261,164	\$781,026	\$11,158	\$168,092
A3400-100-FG3 CAC Maintenance	\$3,354,270	-	-	-	-	-	-	-	-
A0520-Chief Administrative Office	\$4,895,364	-	-	\$61,121	\$9,129	\$17,496	\$355,556	\$89,232	\$189,015
A1390-County Counsel	\$20,357,414	-	-	\$8,848	\$58,395	\$187,495	\$102,510	\$25,383	\$98,654
A2400-County Technology Office	\$9,948,664	-	-	\$276,427	\$118,668	\$101,492	\$86,453	\$189,787	\$252,765
A1510-Civil Service Commission	\$656,032	-	-	\$10,864	\$1,201	\$2,243	\$36,731	\$13,460	\$19,915
A3400-Finance & General Government Group Exec	\$8,342,716	-	-	\$57,900	\$8,648	\$16,574	\$336,816	\$84,529	\$179,052
A1240-100-A&C Financial Services	\$22,756,557	\$1,401	\$12,164	\$183,104	\$43,846	\$72,812	\$599,079	\$172,066	\$334,228
A1240-200-A&C Audits & Advisory Services	\$2,989,552	-	-	\$29,422	\$4,394	\$8,422	\$171,153	\$42,954	\$92,298
A1240-400-A&C ERP Systems Suppt	\$13,216,610	-	-	\$158,525	\$78,308	\$43,938	\$497,957	\$166,446	\$222,261
A1570-Human Resources	\$23,436,266	-	-	\$307,178	\$33,948	\$63,409	\$1,038,592	\$380,583	\$563,101
A0760-Public Safety Group Exec Office	\$4,991,681	-	-	-	\$19,123	\$36,652	\$744,828	\$186,926	\$395,953
A0820-Land Use & Environment Group Exec Office	\$5,524,249	-	-	\$750,305	-	-	-	-	-
A3480-Office of Evaluation, Performance and Analytics	-	-	-	-	-	-	-	-	-
Total Actual Costs	\$176,560,460	\$1,401	\$12,164	\$2,125,364	\$546,404	\$811,697	\$5,302,271	\$1,567,825	\$2,612,720
Roll Forward Amounts	\$22,324,967	\$335	\$5,535	\$415,095	\$157,494	\$256,441	\$828,847	\$246,151	\$562,690
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$198,885,427	\$1,735	\$17,699	\$2,540,459	\$703,898	\$1,068,138	\$6,131,118	\$1,813,975	\$3,175,410

**County of San Diego, California
Countywide Cost Allocation Plan**

Exhibit A

Cost Exhibit (continued)

Departments	Claimable Totals	A4980-Sheriff	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
0001-Equipment & Software Depreciation	\$17,607,686	\$10,878,128	\$1,020,891	\$202,197	\$15,957	\$2,458	-	\$32,599	\$952,051
0002-Bldg Depreciation/Add'l Rent Rate	\$38,483,400	\$15,914,556	\$4,084,592	\$923,464	\$195,360	-	-	\$264,133	\$721,854
A3400-100-FG3 CAC Maintenance	\$3,354,270	\$11,424	-	-	-	-	-	-	-
A0520-Chief Administrative Office	\$4,895,364	\$1,442,114	\$248,444	\$18,647	\$13,226	\$38,401	-	\$33,234	\$276,063
A1390-County Counsel	\$20,357,414	\$659,163	\$26,113	\$25,144	\$27,546	\$217,822	\$179,619	\$27,119	\$460,935
A2400-County Technology Office	\$9,948,664	\$197,950	\$381,420	\$29,322	\$26,573	\$83,688	-	\$47,398	\$565,888
A1510-Civil Service Commission	\$656,032	\$153,022	\$32,828	\$2,252	\$2,149	\$6,505	-	\$4,977	\$38,926
A3400-Finance & General Government Group Exec	\$8,342,716	\$1,366,106	\$235,350	\$17,664	\$12,529	\$36,377	-	\$31,482	\$261,513
A1240-100-A&C Financial Services	\$22,756,557	\$2,327,590	\$379,333	\$35,100	\$35,165	\$256,950	\$28,944	\$81,691	\$683,219
A1240-200-A&C Audits & Advisory Services	\$2,989,552	\$746,039	\$119,593	\$8,976	\$6,366	\$18,485	-	\$80,845	\$152,578
A1240-400-A&C ERP Systems Suppt	\$13,216,610	\$2,499,680	\$464,667	\$29,553	\$39,937	\$214,655	-	\$115,383	\$959,069
A1570-Human Resources	\$23,436,266	\$4,198,578	\$928,235	\$63,684	\$60,754	\$183,917	-	\$140,737	\$1,100,657
A0760-Public Safety Group Exec Office	\$4,991,681	\$3,020,982	\$520,448	\$39,062	\$27,706	-	-	-	-
A0820-Land Use & Environment Group Exec Office	\$5,524,249	-	-	-	-	-	-	-	-
A3480-Office of Evaluation, Performance and Analytics	-	-	-	-	-	-	-	-	-
Total Actual Costs	\$176,560,460	\$43,415,334	\$8,441,915	\$1,395,065	\$463,269	\$1,059,258	\$208,563	\$859,599	\$6,172,753
Roll Forward Amounts	\$22,324,967	\$5,080,865	\$1,227,975	\$55,049	\$26,741	\$106,485	\$124,891	\$15,895	(\$1,314,765)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$198,885,427	\$48,496,198	\$9,669,890	\$1,450,114	\$490,010	\$1,165,743	\$333,455	\$875,494	\$4,857,988

**County of San Diego, California
Countywide Cost Allocation Plan**

Exhibit A

Cost Exhibit (continued)

Departments	Claimable Totals	A5940-450-HHSA Joint Admin	A5940-500-HHSA Social Services	A5940-550-HHSA Mental Health	A5940-600-HHSA Alcohol & Drugs Services	A5940-650-HHSA Edgemoor	A5940-700-HHSA Homeless Solutions	2nd Alloc Remains	Sub Total
0001-Equipment & Software Depreciation	\$17,607,686	\$516,667	\$269,676	\$870,221	-	\$47,157	\$1,724	-	\$17,607,686
0002-Bldg Depreciation/Add'l Rent Rate	\$38,483,400	\$538,805	\$2,496,849	\$701,572	\$263,911	-	\$40,779	-	\$38,483,400
A3400-100-FG3 CAC Maintenance	\$3,354,270	\$170,632	-	-	-	-	-	\$1,881,131	\$3,354,270
A0520-Chief Administrative Office	\$4,895,364	\$124,964	\$943,293	\$205,775	\$8,550	\$71,723	\$19,067	\$5,620,717	\$4,895,364
A1390-County Counsel	\$20,357,414	(\$161,078)	\$11,545,862	\$841,471	-	-	\$20,395	\$759,683	\$20,357,414
A2400-County Technology Office	\$9,948,664	\$2,321,366	\$2,037,886	\$873,624	\$6,702	\$96,435	\$12,952	-	\$9,948,664
A1510-Civil Service Commission	\$656,032	\$17,587	\$159,192	\$24,649	\$1,049	\$12,009	\$2,895	-	\$656,032
A3400-Finance & General Government Group Exec	\$8,342,716	\$118,378	\$893,576	\$194,929	\$8,099	\$67,943	\$18,062	\$4,381,970	\$8,342,716
A1240-100-A&C Financial Services	\$22,756,557	\$471,450	\$7,867,723	\$349,113	\$74,175	\$142,090	\$56,230	\$1,597,585	\$22,756,557
A1240-200-A&C Audits & Advisory Services	\$2,989,552	\$86,539	\$454,071	\$141,060	\$4,116	\$34,525	\$55,320	\$928,456	\$2,989,552
A1240-400-A&C ERP Systems Suppt	\$13,216,610	\$1,047,682	\$1,953,115	\$898,195	\$43,299	\$142,214	\$55,552	\$57,402	\$13,216,610
A1570-Human Resources	\$23,436,266	\$265,169	\$4,501,205	\$696,955	\$29,650	\$339,568	\$81,845	-	\$23,436,266
A0760-Public Safety Group Exec Office	\$4,991,681	-	-	-	-	-	-	\$2,230,750	\$4,991,681
A0820-Land Use & Environment Group Exec Office	\$5,524,249	-	-	-	-	-	-	\$3,860,081	\$5,524,249
A3480-Office of Evaluation, Performance and Analytics	-	-	-	-	-	-	-	-	-
Total Actual Costs	\$176,560,460	\$5,518,159	\$33,122,449	\$5,797,564	\$439,551	\$953,664	\$364,821	\$21,317,776	\$176,560,460
Roll Forward Amounts	\$22,324,967	(\$1,451,492)	\$4,371,532	\$1,670,855	\$91,992	\$141,839	-	-	\$22,324,967
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$198,885,427	\$4,066,667	\$37,493,981	\$7,468,419	\$531,543	\$1,095,504	\$364,821	\$21,317,776	\$198,885,427

**County of San Diego, California
Countywide Cost Allocation Plan**

Exhibit A

Cost Exhibit (continued)

Departments	Claimable Totals	Direct Billed	Unallocated	Total
0001-Equipment & Software Depreciation	\$17,607,686	-	-	\$17,607,686
0002-Bldg Depreciation/Add'l Rent Rate	\$38,483,400	-	-	\$38,483,400
A3400-100-FG3 CAC Maintenance	\$3,354,270	-	\$1,881,131	\$5,235,402
A0520-Chief Administrative Office	\$4,895,364	-	\$5,620,717	\$10,516,081
A1390-County Counsel	\$20,357,414	\$18,914,968	\$759,683	\$40,032,065
A2400-County Technology Office	\$9,948,664	-	-	\$9,948,664
A1510-Civil Service Commission	\$656,032	-	-	\$656,032
A3400-Finance & General Government Group Exec	\$8,342,716	-	\$4,381,970	\$12,724,686
A1240-100-A&C Financial Services	\$22,756,557	\$710,898	\$1,597,585	\$25,065,039
A1240-200-A&C Audits & Advisory Services	\$2,989,552	-	\$928,456	\$3,918,008
A1240-400-A&C ERP Systems Suppt	\$13,216,610	-	\$57,402	\$13,274,012
A1570-Human Resources	\$23,436,266	\$9,980,009	-	\$33,416,276
A0760-Public Safety Group Exec Office	\$4,991,681	-	\$2,230,750	\$7,222,431
A0820-Land Use & Environment Group Exec Office	\$5,524,249	-	\$3,860,081	\$9,384,329
A3480-Office of Evaluation, Performance and Analytics	-	-	-	-
Total Actual Costs	\$176,560,460	\$29,605,875	\$21,317,776	\$227,484,111
Roll Forward Amounts	\$22,324,967	-	-	\$22,324,967
Regular Adjustments	-	-	-	-
One-Time Adjustments	-	-	-	-
Total Claimable Costs	\$198,885,427	\$29,605,875	\$21,317,776	\$249,809,077