



JOHN CHIANG
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Sonoma
Santa Rosa, California**

**Date: June 17, 2014
Filing Ref: SON15**

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2014-15** fiscal year. 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. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST
ALLOCATIONS**

The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for the **2012-13** fiscal year and as estimated costs for the **2014-15** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2014**, 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 | 12. Energy |
| 2. Insurance | 13. Facility Operations |
| 3. County Administrator's Office | 14. Fleet |
| 4. County Counsel | 15. Treasurer-Tax Collector |
| 5. Human Resources | 16. Auditor-Controller |
| 6. Information Systems | 17. Regional Parks/Grounds |
| 7. Communications Telephone | 18. Insurance (ISF) |
| 8. Records Management | 19. Heavy Equipment Replacement (ISF) |
| 9. Reprographics | 20. ERP System (ISF) |
| 10. General Services | 21. Employee Retirement (ISF) |
| 11. Architect | |

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 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 costs of the county departments 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 that was 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 the 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 of 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 OMB Circular A-87, 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: None.

SECTION IV: ACCEPTANCE

COUNTY OF SONOMA

**JOHN CHIANG
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by Anita Dagan for

David Sundstrom

**Hitomi Sekine, Bureau Chief
Local Government Policy and Reporting
Division of Accounting and Reporting**

**Name
Auditor-Controller-Treasurer-Tax Collector**

Title

6-26-2014

6-30-2014

Date

Date

**Negotiated by Darlene Justice
Telephone (916) 323-2369**

cc: State and Federal Agencies

Attachment

SCHEDULE A

COUNTY OF SONOMA
COUNTYWIDE COST ALLOCATION PLAN

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Estimated 2014-15 Costs (based upon 2012-13)

----- DETAIL OF ESTIMATED COSTS -----

	TOTAL ESTIMATED COSTS	ROLL FORWRD	CLAIM-ABLE COSTS	CAO 050201	COUNTY CNSL 050501	HUMAN RESOURC 050601	ISD 050710	COMM 050717	RECRD MGMT 050718	REPRO 050719	GEN SV FAC OPS 051010,55
051090	Parking Enf	141,445	100,459	241,904	0	0	0	0	554	0	71,536
051910	Co Clerk Non-C	40,905	16,041	56,946	1,469	2,038	6,951	0	1,683	0	11,903
235909	HS-PA/PG/PC	178,989	68,610	247,599	2,806	157,512	5,709	0	841	0	1,244
051930	Registrar	212,991	54,517	267,508	5,750	6,113	8,144	0	419	0	60,512
050101	Bd of Superv	169,415	28,493	197,908	8,390	0	23,313	0	934	0	56,686
050110	Assess Appeals	33,618	6,309	39,927	22	30,769	0	0	578	0	0
102101	Assessor	505,533	178,556	684,089	29,375	133,875	82,960	0	11,323	0	71,252
102450	Recorder	166,197	20,653	186,850	3,635	5,298	19,638	0	9,432	0	24,361
152501	PRMD Admin	1,005,974	(69,252)	936,722	42,195	335,892	79,178	0	9,134	0	175,433
153001	EDB	50,523	18,650	69,173	3,710	0	8,170	0	1,564	0	0
204280	DA Family Just	145,893	146,879	292,772	223	0	0	0	0	0	64,278
153210	Regional Parks	444,063	(73,049)	371,014	26,274	21,599	34,528	0	6,082	0	88,334
153220	Spring Lake	44,650	(30,515)	14,135	4,591	0	8,575	0	185	0	(20,485)
051025	Vets/Comm Bld	44,044	(38,753)	5,291	677	0	811	0	284	0	8,422
153501	Road	658,583	123,701	782,284	49,182	18,117	74,582	0	7,736	0	138,832
153701	PW Special Pro	3,546	(172)	3,374	0	0	0	0	172	0	1,539
204010	Sheriff Admin	609,253	147,984	757,237	19,336	241,260	33,488	0	5,338	0	75,723
204012	Sheriff Law Enf	2,652,444	459,150	3,111,594	175,305	0	140,817	0	7,056	0	616,770
204120	Det Honor Farm	1,477,840	300,458	1,778,298	17,806	0	12,177	0	172	0	912,137
204130	Deten Main Jail	4,951,298	1,173,682	6,124,980	92,811	0	95,230	0	172	0	1,696,668
204150	Deten Admin	213,539	12,840	226,379	25,816	0	37,902	0	23,419	0	15,930
204170	Deten Training	1,173	(853)	320	303	0	0	0	172	0	0
204075	Sher Court Sec	83,533	1,213	84,746	24,073	0	15,854	0	172	0	656
204076	Sher Transport	57,114	(11,439)	45,675	3,379	0	1,624	0	172	0	4,102
204210	District Attorney	1,061,398	149,244	1,210,642	55,499	12,837	54,134	0	161,802	0	186,280
204212	DA Victim Witn	49,200	25,924	75,124	4,442	0	14,715	0	302	0	7,635
204310	Probation	394,573	(87,495)	307,078	22,535	0	44,905	0	23,220	0	64,973
204311	Juvenile Probat	389,555	(37,883)	351,672	16,189	0	44,144	0	7,320	0	83,778
204312	Probatn Admin	330,400	176,160	506,560	21,542	59,080	38,764	0	10,734	0	44,475
508301	SCEIP	0	54,432	54,432	225	518	0	0	532	0	7,165
204340	Prob Jail Progr	8,639	(33,208)	(24,569)	1,065	0	1,218	0	3,052	0	0
204420	Juvenile Hall	1,529,991	(127,132)	1,402,859	36,900	0	41,450	0	1,400	0	517,411
204430	Probation Camp	163,648	6,695	170,343	8,065	0	6,899	0	177	0	55,331
204440	Sierra Youth Ct	38,878	(21,097)	17,781	2,582	0	1,218	0	(3,086)	0	20,679
204460	Sup Adult Crew	47,095	(16,193)	30,902	4,863	0	3,652	0	172	0	1,097
204501	Public Defende	379,871	45,264	425,135	28,666	407	36,302	0	63,524	0	50,207
204801	Grand Jury	32,150	(6,480)	25,670	0	17,524	0	0	172	0	7,286
855111	Courts-Judicial	1,131,413	263,024	1,394,437	0	13,652	0	0	0	0	310,000
205140	Non-Court Ops	7,736	5,227	12,963	0	0	0	0	172	0	0
235901	Human Sv Adm	2,462,298	433,814	2,896,112	229,080	0	718,192	0	69,229	0	348,137
235902	HS-AAA	30,410	10,136	40,546	1,869	0	6,546	0	1,203	0	820
235903	HS-MSSP	27,146	(8,871)	18,275	2,559	0	2,841	0	854	0	580
235906	HS-VM Child C	824,167	(17,328)	806,839	15,688	0	25,266	0	973	0	229,314

SCHEDULE A

COUNTY OF SONOMA
COUNTYWIDE COST ALLOCATION PLAN

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Estimated 2014-15 Costs (based upon 2012-13)

----- DETAIL OF ESTIMATED COSTS -----

	TOTAL ESTIMATED COSTS	ROLL FORWRD	CLAIM-ABLE COSTS	COUNTY		HUMAN	RECRD		GEN SV/		
				CAO 050201	CNSL 050501	RESOURC 050601	ISD 050710	COMM 050717	MGMT 050718	REPRO 050719	FAC OPS 051010,55
246110 Health Admin	2,193,950	557,279	2,751,229	196,840	0	407,717	0	0	35,725	0	341,047
246816 Hlth-First 5	49,667	82,339	132,006	2,580	0	5,303	0	0	76	0	5,484
246435 Animal Care & C	369,183	364,725	733,908	10,095	28,323	21,613	0	0	7,234	0	137,439
256002 DCSS	217,745	(30,704)	187,041	34,003	815	49,662	0	0	12,084	0	14,434
235912 H S Comm-CAR	2,885	(15,490)	(12,605)	0	0	0	0	0	175	0	0
307010 Ag Commission	102,748	308,785	411,533	10,948	27,508	9,741	0	0	1,452	0	4,571
307020 Sealer Wts & M	42,663	261,291	303,954	2,438	0	2,434	0	0	663	0	3,203
307030 Fish & Game	993	(1,982)	(989)	0	0	0	0	0	186	0	0
559810 ERP-HRMS Sys	578,752	558,669	1,137,421	0	0	0	0	0	0	0	1,317
307101 Ag Extension	24,632	14,507	39,139	1,341	0	1,218	0	0	374	0	4,049
357930 Fire & Emergen	112,441	110,111	222,552	12,492	16,097	15,500	0	0	2,093	0	33,476
508610 Refuse	0	(1,344)	(1,344)	8,468	0	13,420	0	0	1,009	0	10,959
509010 Spud Point	0	24,882	24,882	1,956	2,010	2,028	0	0	418	0	11,314
509101 Airport	0	5,284	5,284	4,820	0	11,847	0	0	824	0	0
509216 Transit	0	18,330	18,330	2,127	0	0	0	0	211	0	0
509310 Sport Fishing C	2,192	(943)	1,249	0	0	0	0	0	172	0	470
559602 Self-Insurance	0	1,083,669	1,083,669	3,185	12,970	16,312	(7,124)	0	12,031	0	52,074
608901 Air Pollution	19,724	5,055	24,779	1,310	0	6,952	0	0	537	0	3,157
609702 Open Space	0	3,483	3,483	8,732	1,780	20,016	0	0	901	0	6,116
627210 Water Agency	515,484	133,868	649,352	16,927	0	126,424	0	0	13,017	0	(10,285)
631101 CDC General A	69,151	(80,142)	(10,991)	646	0	27,349	0	0	14,783	0	20,858
708801 LAFCO	0	62,431	62,431	0	7,307	0	0	0	372	0	2,909
609501 Library	68,978	(59,242)	9,736	36,745	2,061	0	0	0	(1,244)	0	7,800
709401 Law Library	103,354	19,921	123,275	437	1,222	0	0	0	574	0	45,465
709501 Retirement	62,885	36,988	99,873	7,729	0	9,767	0	0	9,895	0	0
851501 Fair	116,412	(17,535)	98,877	1,036	3,477	20,396	0	0	172	0	0
902010 Schools	327,594	217,531	545,125	0	0	0	0	0	7,478	0	1,208
609301 IHSS Public Au	12,241	(10,330)	1,911	662	1,444	2,868	0	0	593	0	2,191
509510 Mason's Marina	0	12,802	12,802	109	0	0	0	0	46	0	0
559830 ERP-Fin Sys	22,280	261,313	283,593	0	0	14,768	0	0	0	0	1,276
Water Dists	46,215	9,188	55,403	0	71	0	0	0	221	0	0
Sanitation Dists	93,634	(17,753)	75,881	0	0	0	0	0	1,794	0	0
Special Dists-D	(6,552)	51,555	45,003	0	1,267	0	0	0	801	0	2,224
Special Dists-I	279,324	(227,034)	52,290	69,454	0	0	0	0	2,361	0	11,712
Other	2,185,794	(4,381,033)	(2,195,239)	(12,443)	197,335	0	0	0	98,094	0	1,243,663
rounding	(37)	(67)	(104)	(5)	0	(3)	0	0	(23)	0	6
TOTAL	30,415,463	2,808,802	33,224,265	1,411,529	1,360,178	2,515,229	(7,124)	0	654,445	0	7,969,138

"TREASR/TAX-COLL" includes: 102210 Treasury and 102220 Tax-Collector

"COMM" includes: 050716 Radio and 050717 Telephones

"GEN SV / FAC OPS" includes: 051010 General Svcs, 051053 Energy, 051054 Real Estate, 051055 Facilities Operations, and 153240 Parks-Grounds

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	ARCHI- TECT 051012,3	PURCH 051020	INSUR 050630	FLEET 051060	TREASUR/ TAX-COLL 102210,20	AUDITOR 102201	BENE- FITS 35760,1	OTHER	EQUIP USE	BLDG USE
051090	Parking Enf	177	1,083	193	0	64,976	997	0	0	1,929
051910	Co Clerk Non-C	4,912	2,289	1,141	0	133	4,285	1,295	0	707
235909	HS-PA/PG/PC	174	1,946	61	0	5	6,836	1,855	0	0
051930	Registrar	8,711	2,382	5,860	0	915	46,820	5,952	0	2,265
050101	Bd of Superv	3,282	2,278	3,774	0	58	17,517	16,543	0	420
050110	Assess Appeals	0	0	0	0	3	2,246	0	0	0
102101	Assessor	7,122	5,487	8,074	0	(232)	39,526	35,928	0	2,901
102450	Recorder	4,788	5,276	5,285	0	2,939	22,238	6,580	0	0
152501	PRMD Admin	18,448	13,193	16,238	0	8,788	74,672	55,105	0	2,429
153001	EDB	0	8,239	72	0	171	24,262	4,335	0	0
204280	DA Family Justi	15,019	894	1,656	0	120	8,912	235	0	0
153210	Regional Parks	16,459	31,260	5,873	0	2,627	127,371	31,939	0	45,862
153220	Spring Lake	0	8,281	834	0	244	37,357	5,068	0	0
051025	Vets/Comm Bld	121	3,057	8,205	0	215	19,706	269	0	2,234
153501	Road	49,035	86,187	12,003	0	836	154,720	39,740	0	0
153701	PW Special Prc	0	447	0	0	19	1,369	0	0	0
204010	Sheriff Admin	6,813	5,235	8,273	0	12,556	84,677	29,004	0	(89,636)
204012	Sheriff Law Enf	35,844	53,374	45,078	0	1,002	228,739	139,784	0	489,711
204120	Det Honor Farr	116,744	5,129	55,098	0	94	30,089	27,398	0	7,290
204130	Deten Main Jail	507,840	10,443	344,456	0	(573)	79,523	114,785	0	1,843
204150	Deten Admin	4,210	4,264	4,276	0	107	51,450	17,744	0	5,334
204170	Deten Training	0	636	0	0	1	61	0	0	0
204075	Sher Court Sec	61	1,620	247	0	(173)	26,743	13,929	0	0
204076	Sher Transportr	953	1,620	915	0	24	6,073	1,094	0	31,555
204210	District Attorney	21,814	11,363	29,176	0	2,863	281,886	82,948	0	2,399
204212	DA Victim Witn	1,239	670	880	0	(45)	6,566	5,327	0	0
204310	Probation	4,470	4,283	10,239	0	96,794	27,322	31,231	0	419
204311	Juvenile Probat	3,928	4,664	27,124	0	(83)	23,994	17,175	0	0
204312	Probatn Admin	3,613	12,829	6,367	0	100	44,276	19,018	0	0
508301	SCEIP	1,215	5,405	315	0	397	30,870	0	(47,069)	0
204340	Prob Jail Progr	0	748	481	0	(12)	1,685	402	0	0
204420	Juvenile Hall	16,095	4,534	121,000	0	(290)	59,065	34,561	0	9,911
204430	Probation Camr	623	8,868	988	0	235	32,853	5,375	0	25,014
204440	Sierra Youth Ctr	925	2,116	875	0	49	6,791	402	0	0
204460	Sup Adult Crew	0	3,654	53	0	65	15,442	1,440	0	16,657
204501	Public Defende	3,356	1,366	10,363	0	22,254	37,009	51,544	0	1,601
204801	Grand Jury	273	0	167	0	66	4,786	0	0	0
855111	Courts-Judicial	60,549	0	74,287	0	565	40,784	0	0	0
205140	Non-Court Ops	0	0	0	0	104	7,460	0	0	0
235901	Human Sv Adm	29,524	63,643	31,150	0	40,745	520,107	288,616	0	0
235902	HS-AAA	115	4,208	33	0	126	13,623	1,867	0	0
235903	HS-MSSP	82	1,530	49	0	142	16,932	1,577	0	0
235906	HS-VM Child Cl	10,300	1,892	56,785	0	(20)	39,933	13,388	0	0

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	ARCHI-TECT 051012,3	PURCH 051020	INSUR 050630	FLEET 051080	TREASUR/ TAX-COLL 102210,20	AUDITOR 102201	BENE-FITS 357601	OTHER	EQUIP USE	BLDG USE
246110 Health Admin	18,065	68,146	48,037	0	3,734	564,910	309,602	0	0	200,127
246816 Hlth-First 5	755	3,167	149	0	325	29,951	1,877	0	0	0
246435 Animal Care & t	3,058	7,894	1,333	0	29,881	44,664	8,359	0	0	69,290
256002 DCSS	4,200	3,357	1,342	0	(305)	54,041	44,112	0	0	0
235912 H S Comm-CAF	0	0	0	0	37	2,673	0	0	0	0
307010 Ag Commission	0	3,559	239	0	886	24,024	12,674	0	1,424	5,722
307020 Sealer Wts & M	0	1,576	201	0	656	5,604	2,095	0	23,793	0
307030 Fish & Game	0	112	0	0	10	685	0	0	0	0
559810 ERP-HRMS Sys	214	1,979	0	0	7	495	0	0	574,740	0
307101 Ag Extension	0	999	112	0	135	12,979	3,425	0	0	0
357930 Fire & Emergen	10,971	49,338	7,302	0	2,506	60,193	19,143	(141,462)	20,584	4,208
508610 Refuse	5,249	18,788	7,746	0	668	71,488	11,916	(152,965)	0	3,254
509010 Spud Point	27,992	6,562	13,628	0	600	22,859	779	(90,146)	0	0
509101 Airport	0	21,292	22,074	0	498	45,841	3,433	(110,629)	0	0
509216 Transit	0	16,316	14,355	0	1,220	92,047	1,956	(128,232)	0	0
509310 Sport Fishing C	0	335	142	0	15	1,058	0	0	0	0
559602 Self-Insurance	6,333	4,166	4,931	0	790	(68,040)	27,530	(112,551)	0	47,393
608901 Air Pollution	521	6,317	29	0	149	16,471	2,063	(37,506)	19,724	0
609702 Open Space	758	1,834	1,003	0	415	46,654	17,838	(108,525)	2,478	0
627210 Water Agency	0	119,698	53,611	0	1,995	128,618	119,090	(53,611)	0	0
631101 CDC General A	1,099	879	1,507	0	2,184	(6,706)	6,552	0	0	0
708801 LAFCO	350	0	394	0	47	3,870	0	(19,099)	0	3,850
609501 Library	0	0	572	0	2,357	20,687	0	0	0	0
709401 Law Library	8,664	0	4,760	0	110	5,322	0	0	356	36,444
709501 Retirement	0	1,124	104	0	1,667	22,066	10,533	0	0	0
851501 Fair	0	0	24,243	0	(147)	9,656	11,739	(70,572)	0	116,412
902010 Schools	0	636	0	0	123,333	194,116	0	0	0	823
609301 IHSS Public Au	308	2,364	32	0	44	114	1,621	0	0	0
509510 Mason's Marina	0	2,693	0	0	148	11,356	0	(14,352)	0	0
559830 ERP-Fin Sys	1	1,665	0	0	22	0	4,548	0	0	0
Water Dists	0	28,465	0	0	239	17,219	0	0	0	0
Sanitation Dists	0	29,256	6,611	0	765	55,208	0	0	0	0
Special Dists-D	0	4,929	312	0	11,524	(27,609)	0	0	0	0
Special Dists-I	1,307	0	1,230	0	9,178	163,318	6,341	0	0	14,423
Other	46,081	27,840	43,754	0	940	67,763	22,395	0	0	450,372
rounding	(1)	(16)	(21)	0	0	18	6	0	0	2
TOTAL	1,094,759	821,663	1,157,676	0	455,543	4,001,186	1,753,080	(1,086,719)	1,202,015	7,112,865

"TREASR/TAX-COLL" inc
 "COMM" includes: 0507'
 "GEN SV / FAC OPS" inc