BETTY T. YEE
California State Controller

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Sonoma		**Date:**	**June 23, 2015**
Santa Rosa, California		**Filing Ref:**	**SON16**

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 **2015-16** 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 **2013-14** fiscal year and as estimated costs for the **2015-16** 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, 2015**, 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
2. Insurance
3. County Administrator's Office
4. County Counsel
5. Human Resources
6. Information Systems
7. Communications Telephone
8. Records Management
9. Reprographics
10. General Services
11. Architect
12. Energy
13. Facility Operations
14. Fleet
15. Treasurer-Tax Collector
16. Auditor-Controller
17. Regional Parks/Grounds
18. Insurance (ISF)
19. Heavy Equipment Replacement (ISF)
20. ERP System (ISF)
21. Employee Retirement (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 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

BY **Original signed by**

David E. Sundstrom, CPA
Name

Auditor-Controller-Treasurer
Title

6/26/2015
Date

BETTY T. YEE
CALIFORNIA STATE CONTROLLER

BY **Original signed by Anita Dagan for**

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

7/6/2015
Date

Negotiated by Darlene Justice
Telephone (916) 323-2369

cc: State and Federal Agencies

Attachment

SCHEDULE A

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COUNTY OF SONOMA
COUNTYWIDE COST ALLOCATION PLAN
Estimated 2015-16 Costs (based upon 2013-14)

		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	266,911	144,073	410,984	0	0	0	0	0	541	0	48,683
102460	CRA-Clerk Op	28,001	250	28,251	1,109	4,518	2,272	0	0	934	0	10,209
235909	HS-PA/PG/PC	163,001	23,265	186,266	2,478	133,510	13,810	0	0	1,080	0	1,042
051930	Registrar	202,577	40,774	243,351	4,155	12,530	6,363	0	0	158	0	68,791
050101	Bd of Superv	213,599	71,606	285,205	6,618	0	23,213	0	0	1,135	0	71,689
050110	Assess Appeals	32,375	(1,449)	30,926	8	30,605	0	0	0	317	0	0
102101	Assessor	396,045	(35,435)	360,610	21,522	77,642	51,708	0	0	6,795	0	72,060
102450	Recorder	171,643	51,510	223,153	3,078	13,351	15,626	0	0	4,412	0	40,310
152501	PRMD Admin	897,813	129,394	1,027,207	31,871	235,881	82,053	0	0	6,971	0	186,864
153001	EDB	65,320	34,424	99,744	3,246	0	8,950	0	0	995	0	1,851
204280	DA Family Justi	195,005	94,419	289,424	594	0	5,768	0	0	0	0	74,058
153210	Regional Parks	514,134	53,787	567,921	20,615	38,205	45,956	0	0	4,597	0	119,389
153220	Spring Lake	58,674	(19,230)	39,444	3,379	0	4,091	0	0	148	0	6,321
051025	Vets/Comm Bld	37,916	(21,093)	16,823	618	205	909	0	0	178	0	5,830
153501	Road	623,844	167,609	791,453	37,023	52,551	70,043	0	0	5,499	0	126,130
153701	PW Special Pro	1,798	(28,606)	(26,808)	0	0	0	0	0	144	0	0
204010	Sheriff Admin	734,182	280,911	1,015,093	15,990	252,643	24,106	0	0	4,892	0	190,252
204012	Sheriff Law Enf	2,621,161	(206,208)	2,414,953	136,343	0	195,920	0	0	5,615	0	664,312
204120	Det Honor Farm	1,622,162	285,828	1,907,990	14,036	0	13,635	0	0	144	0	1,027,326
204130	Deten Main Jail	4,869,044	870,399	5,739,443	68,764	205	150,908	0	0	174	0	1,705,481
204150	Deten Admin	209,256	(6,079)	203,177	18,622	0	60,378	0	0	16,529	0	9,667
204170	Deten Training	3,809	3,457	7,266	2,662	0	0	0	0	144	0	0
204075	Sher Court Sec	91,030	10,024	101,054	17,039	0	39,296	0	0	144	0	276
204076	Sher Transport	58,201	(3,860)	54,341	2,733	0	2,272	0	0	144	0	3,965
204210	District Attorney	879,760	329	880,089	42,927	15,816	59,118	0	0	133,670	0	198,654
204212	DA Victim Witn	51,829	24,833	76,662	3,642	0	10,767	0	0	226	0	9,458
204310	Probation	365,239	(40,746)	324,493	19,192	0	60,832	0	0	21,138	0	72,801
204311	Juvenile Probat	377,529	(61,033)	316,496	11,804	0	15,906	0	0	5,384	0	112,763
204312	Probatn Admin	302,116	16,362	318,478	15,971	8,333	47,634	0	0	6,712	0	40,295
508301	SCEIP	0	(10,266)	(10,266)	42	0	0	0	0	338	0	25,172
204340	Prob Jail Progr	4,727	(14,069)	(9,342)	0	0	0	0	0	4,250	0	0
204420	Juvenile Hall	1,620,536	22,482	1,643,018	29,202	0	64,293	0	0	867	0	579,277
204430	Probation Camp	179,189	18,195	197,384	6,274	0	20,330	0	0	153	0	50,324
204440	Sierra Youth Ct	9,414	(57,213)	(47,799)	0	0	0	0	0	446	0	8,429
204460	Sup Adult Crew	48,737	584	49,321	3,823	0	8,950	0	0	144	0	705
204501	Public Defende	366,504	21,101	387,605	21,620	0	38,825	0	0	43,863	0	55,006
204801	Grand Jury	28,775	(5,011)	23,764	0	16,227	0	0	0	144	0	6,878
855111	Courts-Judicial	1,206,623	348,390	1,555,013	0	12,734	0	0	0	0	0	387,315
205140	Non-Court Ops	7,963	6,182	14,145	0	0	0	0	0	144	0	0
235901	Human Sv Adm	2,590,131	(516,987)	2,073,144	196,508	0	765,515	0	0	88,246	0	395,877
235902	HS-AAA	22,985	4,328	27,313	1,358	0	1,817	0	0	1,266	0	689
235903	HS-MSSP	32,038	5,807	37,845	1,920	0	6,067	0	0	407	0	488
235906	HS-VM Child C	752,605	(109,526)	643,079	12,692	0	22,583	0	0	2,479	0	244,655

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		ARCHI-TECT 051012,3	PURCH 051020	INSUR 050630	FLEET 051060	TREASUR/ TAX-COLL 102210,20	AUDITOR 102201	BENE-FITS 357601	OTHER	EQUIP USE	BLDG USE
051090	Parking Enf	74	707	162	0	213,870	1,050	0	0	0	1,824
102460	CRA-Clerk Op I	317	1,529	1,009	0	552	1,664	969	0	707	2,212
235909	HS-PA/PG/PC	138	604	65	0	22	5,844	4,408	0	0	0
051930	Registrar	2,973	2,935	5,427	0	719	37,576	12,475	0	2,265	46,210
050101	Bd of Superv	11,112	2,449	3,868	0	94	18,985	35,549	0	420	38,467
050110	Assess Appeals	0	0	0	0	1	1,444	0	0	0	0
102101	Assessor	3,041	5,277	6,872	0	34	32,792	40,421	0	2,901	74,980
102450	Recorder	2,022	3,836	4,476	0	406	24,946	5,298	0	0	53,882
152501	PRMD Admin	9,828	10,783	13,404	0	2,468	79,501	58,381	0	2,429	177,379
153001	EDB	266	15,061	75	0	156	23,877	10,843	0	0	0
204280	DA Family Justi	22,092	733	917	0	70	8,574	1,596	0	0	80,603
153210	Regional Parks	3,657	33,854	7,013	0	1,880	122,791	41,685	0	68,226	6,266
153220	Spring Lake	0	8,292	765	0	170	29,996	4,491	0	1,021	0
051025	Vets/Comm Bld	49	1,335	7,638	0	146	18,565	123	0	2,234	86
153501	Road	4,418	93,462	10,114	0	1,094	144,756	49,940	0	0	28,814
153701	PW Special Prc	0	0	0	0	14	1,640	0	0	0	0
204010	Sheriff Admin	3,889	5,372	7,777	0	11,708	94,102	36,988	0	(89,636)	176,099
204012	Sheriff Law Enf	31,820	48,436	43,274	0	1,854	220,570	118,844	0	411,868	742,305
204120	Det Honor Farm	164,458	5,110	56,730	0	167	29,806	8,834	0	7,290	294,626
204130	Deten Main Jail	501,138	6,398	332,257	0	80	79,794	59,565	0	2,467	1,961,813
204150	Deten Admin	4,062	2,750	4,139	0	221	46,300	18,774	0	5,334	22,480
204170	Deten Training	0	474	0	0	4	525	0	0	0	0
204075	Sher Court Sec	0	314	189	0	(37)	18,021	15,788	0	0	0
204076	Sher Transportr	860	314	834	0	34	6,293	4,384	0	31,607	4,761
204210	District Attorney	15,936	10,155	30,863	0	657	109,354	86,774	0	800	175,036
204212	DA Victim Witn	2,110	628	929	0	20	7,666	5,524	0	0	10,859
204310	Probation	4,285	3,605	12,270	0	44,691	23,335	29,915	0	2,627	70,548
204311	Juvenile Probat	11,815	2,541	24,690	0	33	18,770	19,616	0	0	154,207
204312	Probatn Admin	1,596	10,432	4,973	0	2,087	83,751	22,359	0	0	57,973
508301	SCEIP	1,015	1,203	1,068	0	209	13,128	0	(43,915)	0	1,740
204340	Prob Jail Progr	0	0	477	0	0	0	0	0	0	0
204420	Juvenile Hall	52,654	5,488	110,122	0	86	50,996	31,104	0	9,911	686,536
204430	Probation Camp	493	7,376	985	0	272	37,917	9,779	0	26,066	19,220
204440	Sierra Youth Ct	0	0	539	0	0	0	0	0	0	0
204460	Sup Adult Crew	0	2,617	140	0	94	16,115	552	0	15,597	0
204501	Public Defende	4,134	938	10,639	0	30,034	30,499	56,535	0	1,601	72,810
204801	Grand Jury	117	0	161	0	31	3,282	0	0	0	1,935
855111	Courts-Judicial	54,514	0	81,340	0	398	42,602	0	0	0	627,720
205140	Non-Court Ops	0	0	0	0	73	7,746	0	0	0	0
235901	Human Sv Adm	48,545	51,251	32,116	0	28,805	476,463	325,197	0	0	181,608
235902	HS-AAA	92	3,421	33	0	98	13,175	1,036	0	0	0
235903	HS-MSSP	64	105	53	0	165	22,278	491	0	0	0
235906	HS-VM Child Cl	2,498	1,706	30,987	0	78	32,007	10,355	0	0	392,565

SCHEDULE A

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COUNTY OF SONOMA
COUNTYWIDE COST ALLOCATION PLAN
Estimated 2015-16 Costs (based upon 2013-14)

		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
246110	Health Admin	2,074,704	36,566	2,111,270	153,670	0	337,294	0	0	37,049	0	336,482
246816	Hlth-First 5	56,899	7,234	64,133	8,025	0	8,041	0	0	85	0	954
246435	Animal Care &	400,104	100,880	500,984	8,658	37,999	36,867	0	0	6,136	0	140,798
256002	DCSS	205,223	(28,665)	176,558	25,572	1,233	51,077	0	0	8,830	0	13,549
235912	H S Comm-CAF	2,396	(6,793)	(4,397)	0	0	0	0	0	144	0	0
307010	Ag Commission	201,427	205,395	406,822	8,892	99,209	21,080	0	0	1,035	0	4,097
307020	Sealer Wts & M	42,116	22,503	64,619	1,890	0	2,726	0	0	358	0	2,875
307030	Fish & Game	1,159	20	1,179	0	0	0	0	0	155	0	0
559810	ERP-HRMS Sys	8,526	201,272	209,798	0	0	0	0	0	0	0	1,180
307101	Ag Extension	39,593	12,395	51,988	1,252	0	9,562	0	0	285	0	3,629
357930	Fire & Emergen	119,350	111,648	230,998	9,797	21,567	20,173	0	0	1,363	0	24,150
508610	Refuse	0	(86,971)	(86,971)	5,901	0	15,156	0	0	760	0	6,602
509010	Spud Point	0	(2,264)	(2,264)	1,161	3,028	3,794	0	0	494	0	7,493
509101	Airport	0	15,415	15,415	3,885	0	18,057	0	0	607	0	1,195
509216	Transit	0	2,341	2,341	1,619	0	0	0	0	476	0	0
509310	Sport Fishing C	3,257	1,327	4,584	0	0	0	0	0	144	0	434
559602	Self-Insurance	0	1,024,841	1,024,841	2,571	9,865	32,324	(14,160)	0	9,541	0	39,896
608901	Air Pollution	19,724	(9,544)	10,180	969	0	2,300	0	0	489	0	1,611
609702	Open Space	0	170,009	170,009	7,277	8,546	22,147	0	0	514	0	5,799
627210	Water Agency	468,300	37,468	505,768	35,484	0	92,629	0	0	6,804	0	(11,935)
631101	CDC General A	89,778	1,649	91,427	492	18,486	38,841	0	0	14,903	0	8,313
708801	LAFCO	0	33,399	33,399	0	12,913	0	0	0	374	0	4,503
609501	Library	46,870	(37,702)	9,168	28,147	64	0	0	0	145	0	6,770
709401	Law Library	86,914	24,666	111,580	261	0	0	0	0	236	0	49,407
709501	Retirement	67,099	10,677	77,776	5,780	0	16,082	0	0	8,646	0	0
851501	Fair	126,805	34,230	161,035	791	8,641	23,966	0	0	2,168	0	0
902010	Schools	270,861	145,481	416,342	0	0	0	0	0	4,395	0	2,568
609301	IHSS Public Au	33,784	38,303	72,087	432	26,614	455	0	0	744	0	1,842
509510	Mason's Marina	0	8,163	8,163	159	0	0	0	0	0	0	0
559830	ERP-Fin Sys	8,235	413,217	421,452	0	0	0	0	0	0	0	2,364
	Water Dists	25,158	(14,248)	10,910	0	0	0	0	0	144	0	0
	Sanitation Dists	38,613	(52,143)	(13,530)	0	0	0	0	0	698	0	0
	Special Dists-D	(413,092)	(370,846)	(783,938)	0	647	0	0	0	679	0	1,800
	Special Dists-I	698,909	604,458	1,303,367	(2,816)	0	0	0	0	1,853	0	56,542
	Other	1,574,985	(6,266,018)	(4,691,033)	73	0	0	0	0	79,425	0	808,230
	rounding	58	12	70	1	0	2	0	0	18	0	(4)
	TOTAL	29,221,956	(2,018,113)	27,203,843	1,089,421	1,153,768	2,692,487	(14,160)	0	561,264	0	8,144,436

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

"GEN SV / FAC OPS" includes: 051010 General Svcs, 051053 Energy, 051054 Real Estate, 051055 Facilities Operations, and 153210 Parks-Grounds

SCHEDULE A 12/16/2014

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

		ARCHI-TECT 051012,3	PURCH 051020	INSUR 050630	FLEET 051060	TREASUR/ TAX-COLL 102210,20	AUDITOR 102201	BENE-FITS 357601	OTHER	EQUIP USE	BLDG USE
246110	Health Admin	11,619	88,034	42,405	0	3,921	545,090	317,473	0	0	201,667
246816	Hlth-First 5	102	3,718	140	0	259	31,322	4,253	0	0	0
246435	Animal Care & (	1,580	5,513	1,807	0	31,216	43,759	12,168	0	0	73,603
256002	DCSS	4,457	2,105	1,263	0	63	46,681	50,393	0	0	0
235912	H S Comm-CAF	0	0	0	0	20	2,232	0	0	0	0
307010	Ag Commission	0	5,292	238	0	636	23,282	21,957	0	8,770	6,939
307020	Sealer Wts & M	0	942	189	0	156	6,605	2,582	0	23,793	0
307030	Fish & Game	0	209	0	0	7	788	0	0	0	0
559810	ERP-HRMS Sy:	171	2,592	0	0	11	1,246	3,326	0	0	0
307101	Ag Extension	0	1,093	115	0	114	14,615	8,928	0	0	0
357930	Fire & Emergen	721	33,965	7,681	0	1,196	56,385	24,394	(144,079)	56,974	5,063
508610	Refuse	411	17,870	5,663	0	565	48,611	14,389	(118,614)	0	2,686
509010	Spud Point	0	5,748	14,523	0	643	24,504	184	(61,572)	0	0
509101	Airport	0	21,848	23,867	0	552	48,482	6,435	(124,928)	0	0
509216	Transit	0	16,662	11,642	0	969	91,935	3,825	(127,128)	0	0
509310	Sport Fishing C	0	419	273	0	18	1,969	0	0	0	0
559602	Self-Insurance	2,803	5,975	3,136	0	514	(7,457)	39,045	(155,104)	0	31,051
608901	Air Pollution	552	2,511	35	0	158	2,955	5,442	(17,022)	19,724	0
609702	Open Space	599	1,495	983	0	395	46,585	19,726	(116,544)	2,478	0
627210	Water Agency	0	108,752	74,645	0	1,980	44,433	190,153	(74,645)	0	0
631101	CDC General A	869	232	1,661	0	1,526	(930)	5,385	0	0	0
708801	LAFCO	217	464	394	0	33	3,387	833	(27,138)	0	4,020
609501	Library	0	0	529	0	1,613	9,602	0	0	0	0
709401	Law Library	2,113	0	4,387	0	74	4,284	0	0	356	25,796
709501	Retirement	0	800	80	0	186	17,609	17,916	0	0	0
851501	Fair	0	0	23,020	0	(33)	6,393	18,021	(82,967)	0	126,805
902010	Schools	0	0	0	0	88,766	174,309	0	0	0	823
609301	IHSS Public Au	244	523	29	0	32	(434)	3,303	0	0	0
509510	Mason's Marina	0	2,753	0	0	98	11,531	0	(14,541)	0	0
559830	ERP-Fin Sys	1	5,834	0	0	33	0	3	0	0	0
	Water Dists	0	9,048	0	0	147	15,819	0	0	0	0
	Sanitation Dists	0	26,048	16,650	0	507	(5,290)	0	0	0	0
	Special Dists-D	0	1,546	257	0	1,880	(419,901)	0	0	0	0
	Special Dists-I	761	2,020	1,170	0	5,926	611,918	6,831	0	0	14,704
	Other	28,310	122,614	32,183	0	677	73,385	(13,980)	0	0	444,068
	rounding	1	8	1	0	8	8	12	0	0	3
	TOTAL	1,021,613	848,124	1,118,356	0	488,424	3,614,208	1,891,590	(1,108,197)	617,830	7,102,792

"TREASR/TAX-COLL" inc

"GEN SV / FAC OPS" inc