



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

County of Sonoma
Santa Rosa, California

Date: April 27, 2018
Filing Ref: SON19

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 **2018-19**. 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 **Schedule A** (attached) are formally approved as actual costs for fiscal year **2016-17**, and as estimated costs for fiscal year **2018-19** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2018**, 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 | 11. Communications Telephone |
| 2. Auditor-Controller | 12. Records Management |
| 3. County Administrator | 13. Reprographics |
| 4. County Counsel | 14. Parks/Grounds |
| 5. Architect | 15. Insurance |
| 6. Facility Operations | 16. Insurance (ISF) |
| 7. Energy | 17. Heavy Equipment Replacement (ISF) |
| 8. Fleet | 18. ERP System (ISF) |
| 9. Human Resources | 19. Employee Retirement (ISF) |
| 10. Information Systems | |

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 2018-19 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF SONOMA

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Erick Roeser

**Jim Reisinger, Manager
Local Government Policy Section
Local Govt Programs & Services Division**

Name
Auditor-Controller-Treasurer-Tax Collector

Title

5-2-2018

5-15-2018

Date

Date

**Negotiated by Melma Dizon
Telephone (916) 323-2369**

cc: State and Federal Agencies

Attachment

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Department Name	Department ID	FAC OPS 21020400	PURCH 21030100	ENERGY 21030300	FLEET 21030400	HR 23010100	DATA 25010100	COMM 25010134	RECORDS 25010151	REPRO 25010161	GROUNDNSURANCE 29010102	23010500	OTHER	EQUIP DEPREC	BLDG DEPREC
Ag Commission	10010100	0	2,906	829	0	35,658	0	0	1,779	0	0	100	0	7,528	7,591
Sealer Wts & Ms	10010200	0	720	143	0	7,154	0	0	(27,015)	0	0	65	0	94	0
Fish & Game	10010400	0	6	0	0	0	0	0	155	0	0	0	0	0	0
ERP-HRMS System Admin	11020100	0	1,257	0	0	0	0	0	153	0	0	0	0	0	0
ERP-Financial Sys	11020200	0	2,395	87	0	0	0	0	153	0	0	0	0	0	0
Retirement ISF	11030100	0	783	0	0	0	0	0	1,022	0	0	0	0	0	0
Risk - Unemployment ISF	11040100	0	471	0	0	0	0	0	153	0	0	0	0	0	0
SCEIP	11050100	6,411	672	6,872	0	0	0	0	(68)	0	52	1,189	(34,166)	0	8,468
DCSS	12010101	22,928	2,268	405	0	90,213	0	0	30,281	0	0	282	0	0	0
Recorder	13010100	(481)	5,412	24,786	0	13,425	0	0	8,063	0	193	5,108	0	0	35,380
CRA-Clerk Op Fund	13010200	16,267	590	5,900	0	3,847	0	0	(3,619)	0	45	1,133	0	0	7,269
Assessor	13020100	48,041	3,147	36,321	0	74,480	0	0	9,792	0	284	7,503	0	123,562	47,643
Registrar	13030100	40,729	3,211	5,764	0	18,271	0	0	(113)	0	90	7,388	0	26,759	40,355
CDC General Admin	14010100	35,581	540	288	0	58,004	0	0	9,946	0	123	(12,109)	0	0	0
Bd of Super	15010100	36,735	827	26,975	0	21,235	0	0	1,379	0	66	4,410	0	0	27,055
Assess Appeals	15010200	0	0	0	0	0	0	0	322	0	0	0	0	0	0
District Attorney	18010100	138,886	7,336	132,919	0	105,835	0	0	206,915	0	552	33,531	0	2,876	157,415
DA Victim Witr	18010102	6,697	1,424	12,765	0	21,463	0	0	155	0	30	1,028	0	0	12,011
DA Fam Just Ctr	18010600	49,559	3,929	98,619	0	3,192	0	0	153	0	185	1,577	0	0	88,039
EDB	19010100	0	25,237	120	0	14,196	0	0	435	0	0	63	(93,900)	0	0
Emergency Svcs	20010100	27,974	38,066	13,591	0	19,354	0	0	(1,219)	0	102	8,162	(111,148)	16,976	16,645
Vets/Comm Bldgs	21030200	791	3,321	849	0	1,539	0	0	225	0	7	70,454	0	0	1,046
Parking Enf	21040400	(58,980)	238	909	0	0	0	0	577	0	7	187	0	0	1,144
Health Admin	22010101	0	131,294	65,790	0	437,833	0	0	(75,304)	0	(73,098)	47,230	0	0	78,854
Animal Care & Control	22020106	137,408	5,830	122,759	0	31,126	0	0	8,813	0	0	18,905	0	0	73,603
HlthSv-First Five	22020300	0	7,860	25	0	8,694	0	0	202	0	0	0	0	0	0
Self-Insurance	23020100	42,966	22,971	31,547	0	24,970	0	0	15,105	0	77	5,157	(330,818)	0	31,358
Human Sv Adm	24030111	405,278	117,506	548,451	0	936,398	0	0	130,288	0	2,023	40,960	0	0	252,344
HS-VM Child Ctr	24030142	66,007	3,929	68,247	0	32,437	0	0	1,473	0	(7,971)	25,247	0	0	198,284
HS-AAA	24030153	1,324	6,328	19	0	3,080	0	0	231	0	0	55	0	0	0
HS-MSSP	24030154	1,513	5,258	21	0	8,466	0	0	578	0	0	9	0	0	0
HS-PA/PG/PC	24030156	2,505	911	35	0	8,580	0	0	624	0	0	15	0	0	0
PRMD Admin	26010100	187,479	21,587	163,308	0	137,559	0	0	13,021	0	1,594	15,961	0	485	135,147
Probatn Admin	27010100	32,664	7,376	66,289	0	29,159	0	0	18,300	0	80	5,512	0	0	51,693
Probation	27011000	70,519	7,860	60,776	0	99,792	0	0	19,026	0	204	13,621	0	57,484	70,113
Juvenile Probatn	27012000	153,817	6,272	60,024	0	37,054	0	0	9,461	0	414	25,457	0	9,784	146,880
Sup Adult Crew	27013000	2,232	3,000	290	0	10,234	0	0	153	0	7	113	0	1,968	854
Juvenile Hall	27014000	317,845	7,697	269,682	0	74,138	0	0	6,440	0	1,635	114,511	0	7,344	653,149
Probation Camp	27014500	(651)	3,409	0	0	14,737	0	0	153	0	0	874	0	12,982	0
Probation SAC Ent	27016000	0	3,301	124	0	0	0	0	153	0	0	0	0	25,167	26,338
Probation CCPIF	27017000	0	1,616	0	0	0	0	0	153	0	0	0	0	652	0
Public Defender	28010100	43,965	1,268	34,132	0	43,440	0	0	34,268	0	152	11,332	0	127	62,932
Regional Parks	29010100	178,432	23,724	27,806	0	64,133	0	0	6,627	0	215	6,278	0	105,758	34,795
Spring Lake	29010500	136,427	6,366	0	0	11,002	0	0	153	0	0	691	0	38,667	0
Sport Fishing Ctr	29020100	0	547	0	0	0	0	0	153	0	0	265	0	0	0

COUNTY OF SONOMA
 COUNTYWIDE COST ALLOCATION PLAN
 Estimated 2018-19 Costs (based upon 2016-17)

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

Department Name	Department ID	TOTAL		CLAIM- ABLE COSTS	AUDITOR 11010100	TREASURY 11010200	CAO 15020100	BENEFITS 16020100	CO CNSL 17010100	GS ADMIN 21010100	ARCHIT 21020100	LOC PROJ 21020200	REAL EST 21020300
		ESTIMATED COSTS	ROLL FORWRD										
Spud Point	29030100	0	(10,145)	(10,145)	17,176	563	3,046	471	660	0	0	0	0
Mason's Marina	29040100	0	(10,188)	(10,188)	4,742	15	138	0	0	0	0	0	0
Sheriff Admin	30010100	813,407	100,741	914,148	56,170	2,220	40,752	43,332	339,586	857	0	23,603	7,033
Sheriff Law Enf	30010200	3,177,144	663,189	3,840,333	178,191	5,848	297,960	186,312	142	5,468	0	116,803	44,882
Sheriff Court Secur	30014700	116,069	34,928	150,997	24,522	628	35,705	23,281	0	0	0	0	0
Sheriff Transportn	30014800	43,724	18,468	62,192	6,686	139	8,259	4,747	0	56	0	805	460
Deten Admin	30020100	353,956	176,567	530,523	43,235	1,446	57,733	38,698	399	248	0	3,571	2,036
Deten Main Jail	30020300	4,876,442	293,253	5,169,695	81,572	3,675	142,324	136,603	0	23,018	0	331,458	188,922
Det Honor Farm	30020400	1,757,624	326,546	2,084,170	20,515	644	30,488	28,485	0	5,590	0	38,151	45,870
Open Space	31010100	0	41,798	41,798	34,535	618	17,866	15,391	6,462	692	0	0	5,677
IOLERO	32010100	8,439	11,055	19,494	2,717	30	1,950	1,333	0	57	0	288	473
Water Agency	33010100	559,110	(353,209)	205,901	(32,703)	5,648	20,901	192,020	0	0	0	0	0
Water Dists	33100100	56,031	(16,772)	39,259	18,548	68	0	0	2,123	0	0	0	0
Roads	34010100	878,430	251,020	1,129,450	149,039	4,358	83,208	74,983	0	1,418	0	12,514	11,638
PW Special Proj	34020100	9,195	8,053	17,248	1,372	5	0	0	367	0	0	0	0
Airport	34030100	0	29,694	29,694	48,109	567	10,100	9,416	7,880	0	0	0	0
Transit	34040100	0	1,403	1,403	98,254	461	3,639	1,135	0	0	0	0	0
Refuse	34050100	0	(20,419)	(20,419)	26,029	269	4,016	7,700	8,218	114	0	1,075	937
Air Pollution	34160100	0	214	214	13,174	164	2,088	0	6,340	222	0	0	1,819
Ag Extension	35010100	29,032	5,585	34,617	6,969	120	3,350	7,784	0	582	0	0	4,777
Grand Jury	36010100	29,812	10,843	40,655	6,892	25	0	0	14,714	120	0	2	984
Non-Court Ops	36010200	3,140	(21,454)	(18,314)	1,149	4	0	0	1,168	0	0	0	0
IHSS Public Auth	37010100	16,360	8,416	24,776	3,204	32	972	1,572	193	272	0	0	2,232
LAFCO	66030100	0	23,093	23,093	1,514	6	0	0	0	53	0	547	434
Law Library	66080100	96,331	40,849	137,180	42	32	413	0	0	560	0	9,302	4,594
Retirement	69010100	72,025	80,061	152,086	6,115	269	13,303	18,186	6,098	0	0	0	0
Library	72010100	129,110	67,332	196,442	51,625	589	67,349	0	1,703	0	0	0	0
Fair	80240100	0	131,238	131,238	7,829	519	1,750	18,706	1,367	0	0	0	0
Courts-Judicial	80260100	1,520,440	513,591	2,034,031	23,927	89	0	0	19,852	8,135	0	231,219	66,771
Schools	90010100	11,128	17,007	28,135	(8,181)	15,172	0	0	0	0	0	0	0
Sanitation Dists	SanD	189,251	165,437	354,688	(12,358)	281	1,897	0	47,422	0	0	0	0
Special Dists-D	SpD-D	39,936	(233,196)	(193,260)	(133)	95	0	0	8,024	0	0	0	0
Special Dists-I	SpD-I	69,821	753,220	823,041	(28,468)	678	20,251	0	0	656	0	6,074	5,387
Other	Other	2,646,248	1,292,278	3,938,526	31,261	163	0	0	0	19,504	0	539,151	158,541
Rounding	Rounding	155	186	341	2	1	7	8	0	1	0	(7)	(7)
Total	Total	36,460,922	9,856,965	46,317,887	3,297,044	400,585	2,471,941	2,752,206	2,214,143	152,455	0	1,600,865	1,092,709

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Department Name	Department ID	FAC OPS 21020400	PURCH 21030100	ENERGY 21030300	FLEET 21030400	HR 23010100	DATA 25010100	COMM 25010134	RECORDS 25010151	REPRO 25010161	GROUNDNSURANCE 29010102 23010500	OTHER	EQUIP DEPREC	BLDG DEPREC	
Spud Point	29030100	2,693	5,303	0	0	4,733	0	0	769	0	0	15,068	(50,482)	0	0
Mason's Marina	29040100	0	1,096	0	0	0	0	0	163	0	0	1,589	(7,743)	0	0
Sheriff Admin	30010100	69,249	18,227	26,654	0	48,742	0	0	9,326	0	164	11,591	0	2,905	112,996
Sheriff Law Enf	30010200	539,517	44,455	476,681	0	290,678	0	0	11,097	0	998	75,727	0	308,979	593,406
Sheriff Court Secur	30014700	0	427	0	0	31,353	0	0	153	0	0	0	0	0	0
Sheriff Transportn	30014800	4,083	4,479	1,059	0	4,617	0	0	153	0	8	860	0	4,139	3,174
Deten Admin	30020100	10,302	14,103	2,319	0	54,100	0	0	97,033	0	38	3,804	0	10,836	14,055
Deten Main Jail	30020300	1,434,866	5,361	669,656	0	187,696	0	0	153	0	3,480	353,079	0	10,019	1,304,560
Det Honor Farm	30020400	733,040	2,704	444,158	0	23,971	0	0	153	0	0	61,492	0	0	322,363
Open Space	31010100	0	20,712	158	0	25,852	0	0	288	0	0	870	(136,161)	7,040	0
IOLERO	32010100	(5,036)	1,189	1,872	0	769	0	0	153	0	14	323	0	0	2,307
Water Agency	33010100	2,405	158,166	0	0	201,378	0	0	11,295	0	0	62,832	(62,832)	0	0
Water Dists	33100100	0	7,684	0	0	0	0	0	153	0	0	0	0	27,455	0
Roads	34010100	217,822	92,516	44,803	0	121,910	0	0	181	0	313	13,206	0	0	50,521
PW Special Proj	34020100	0	1,138	0	0	0	0	0	6,313	0	0	0	0	0	0
Airport	34030100	(7,402)	16,495	0	0	18,925	0	0	(14)	0	0	34,682	(138,758)	0	0
Transit	34040100	995	20,909	0	0	3,847	0	0	(39)	0	0	12,008	(141,209)	0	0
Refuse	34050100	9,272	6,005	3,706	0	11,887	0	0	414	0	28	6,925	(91,161)	0	4,566
Air Pollution	34160100	897	1,480	49	0	3,466	0	0	153	0	0	0	(29,852)	0	0
Ag Extension	35010100	0	556	133	0	3,847	0	0	486	0	0	93	0	335	0
Grand Jury	36010100	4,406	392	177	0	0	0	0	153	0	46	156	0	0	1,745
Non-Court Ops	36010200	0	666	0	0	0	0	0	153	0	0	0	0	0	0
IHSS Public Auth	37010100	4,331	1,275	62	0	769	0	0	1,420	0	0	26	0	0	0
LAFCO	66030100	3,850	45	2,827	0	0	0	0	421	0	7	462	(12,976)	0	2,810
Law Library	66080100	35,828	0	4,584	0	1,653	0	0	(43)	0	73	6,081	0	0	33,212
Retirement	69010100	0	0	0	0	18,271	0	0	9,783	0	0	0	0	0	0
Library	72010100	8,403	2,362	0	0	0	0	0	(3,433)	0	0	512	0	0	0
Fair	80240100	0	0	0	0	24,199	0	0	(2,023)	0	0	48,859	(239,026)	0	137,820
Courts-Judicial	80260100	462,791	0	124,601	0	0	0	0	153	0	1,553	87,271	0	0	494,078
Schools	90010100	0	0	0	0	0	0	0	4,137	0	0	0	0	0	0
Sanitation Dists	SanD	(5,026)	24,572	0	0	0	0	0	1,249	0	0	16,501	0	114,713	0
Special Dists-D	SpD-D	0	4,259	0	0	0	0	0	244	0	0	252	0	27,195	0
Special Dists-I	SpD-I	21,997	2,296	7,078	0	4,960	0	0	886	0	141	2,841	0	0	25,044
Other	Other	511,044	57,354	318,784	0	(1,926)	0	0	64,691	0	434,421	74,696	0	0	438,564
Rounding	Rounding	1	3	(8)	0	(1)	0	0	152	0	(4)	8	0	1	(2)
Total		6,211,196	1,016,895	4,016,820	0	3,586,394	0	0	646,021	0	368,348	1,354,078	(1,480,232)	951,830	5,807,624