



JOHN CHIANG
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Contra Costa
Martinez, California**

**Date: June 24, 2008
Filing Ref: CON08**

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 **2007-08** fiscal year. This approval supercedes our previous approval issued **August 29, 2007**, and 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 **Exhibit A** (attached) are formally approved as actual costs for the **2005-06** fiscal year and as estimated costs for the **2007-08** 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, 2007**, 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. General Services |
| 2. Building Use Rental Rates | 9. Building Occupancy |
| 3. Auditor-Controller | 10. Facilities Maintenance |
| 4. Purchasing | 11. Information Technology |
| 5. County Counsel | 12. Print and Mail Services |
| 6. Communications | 13. Insurance/Risk Management |
| 7. Fleet Services | |

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 CONTRA COSTA

JOHN CHIANG
CALIFORNIA STATE CONTROLLER

BY Stephen J. Ybarra
Stephen J. Ybarra

BY Michael J. Havey

Michael J. Havey, Chief
Bureau of Payments
Division of Accounting & Reporting

Name
Auditor-Controller

Title
June 27, 2008

Date

9/25/08
Date

Negotiated by Phillip Pangilinan
Telephone (916) 322-0798

cc: State and Federal Agencies

Attachment

Fiscal Year 2005-2006 actual
For Use In Year 2007-2008

County of Contra Costa
OMB A-87 Cost Allocation Plan

Date Printed: 6/23/2008

Cost Exhibit

Department	Total	0001-BOARD OF SUPERVISORS	0002 CLERK OF THE BOARD	0004 CROCKETT RODEO REVENUES	0005-GENERAL COUNTY REVENUE	0007 BOARD MITIGATION PROG	0016-ASSESSOR	0018 COUNTY STATE WCCHD IGT	0025 MGMT INFO SYSTEMS	0036 PERSONNEL MERIT BOARD
BUILDING USE ALLOWANCE	\$5,771,088	\$21,510	-	-	-	-	\$25,630	-	-	-
BUILDING USE RENTAL RATES	(\$4,188,718)	-	-	-	-	-	\$148,334	-	-	-
EQUIPMENT DEPRECIATION	\$4,443,301	-	-	-	\$10,659	-	\$15,705	-	\$30,352	-
0003-COUNTY ADMINISTRATOR	\$1,672,882	\$4,485	-	-	\$6,316	-	\$10,999	-	-	-
0010-AUDITOR-CONTROLLER	\$5,112,424	\$29,813	(\$202)	-	\$11,190	-	\$37,293	-	\$156	\$125
BOS- ANNUAL AUDIT	\$76,880	\$109	-	-	\$243	-	\$159	-	-	-
0015-TREASURER-TAX COLLECTOR	\$526,860	\$915	-	-	\$1	-	\$2,182	-	\$52	\$42
0020-PURCHASING	\$407,102	\$1,274	-	-	-	-	\$4,672	-	-	-
0030-COUNTY COUNSEL	\$1,126,539	\$289,638	-	-	-	-	\$61,674	-	-	\$7,412
0035-HUMAN RESOURCES	\$3,932,524	\$13,272	-	-	-	-	\$56,827	-	-	-
0060-COMMUNICATIONS	\$891,175	\$4,970	\$38	-	\$365	-	\$5,796	-	\$320	(\$3)
0063-FLEET SERVICES	\$777,211	-	-	-	-	-	\$787	-	-	-
0149-GENERAL SERVICES	\$3,311	-	-	-	-	-	-	-	-	-
0077-BUILDING OCCUPANCY	\$14,135,622	\$206,184	\$39,387	-	\$70,675	-	\$372,229	-	-	\$4,028
0079-FACILITIES MAINTENANCE	\$4,364,038	\$20,826	-	-	-	-	\$1,096	-	-	-
0145-EMPLOYEE /RETIREE BENEFITS	\$1,203,796	\$4,063	-	-	-	-	\$17,334	-	-	-
0147-INFORMATION TECHNOLOGY	\$555,136	\$14,663	-	-	-	-	\$79,581	-	-	-
0148-PRINT AND MAIL SERVICES	\$94,329	\$7,620	-	-	-	-	\$1,359	-	-	-
0150-INSURANCE/RISK MANAGEMENT	\$2,069,866	\$40,044	-	-	-	-	\$22,191	-	-	\$4
4980 RETIREMENT ADMINISTRATION	\$36,864	\$83	-	-	-	-	\$466	-	-	-
Total Actual Costs	\$43,012,210	\$659,469	\$39,223	-	\$99,449	-	\$864,114	-	\$30,880	\$11,608
Roll Forward Amounts	\$274,938,131	\$103,917	-	-	-	-	(\$50,108)	-	-	-
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	-	-	-	-	-	-	-	-	-	-
Total Claimable Cost	\$317,950,341	\$763,386	\$39,223	-	\$99,449	-	\$814,006	-	\$30,880	\$11,608

Fiscal Year 2005-2006 actual
For Use In Year 2007-2008

County of Contra Costa
OMB A-87 Cost Allocation Plan

Date Printed: 6/23/2008

Cost Exhibit (Continued)

Department	Total	0038 CHILD CARE	0043- ELECTIONS	0059 COMMUNITY ACCESS TV	0080 MINOR BLDG IMPROVEMENTS	0111 PLANT ACQUIS GF	0135 ECONOMIC PROMOTION	0202 TRIAL COURTS	0231 CHNG VENUE TRIALS IN CNTY	0235 LAW & JUSTICE SYSTEMS DEV
BUILDING USE ALLOWANCE	\$5,771,088	-	-	-	-	-	-	\$976,745	-	-
BUILDING USE RENTAL RATES	(\$4,188,718)	-	-	-	-	-	-	-	-	-
EQUIPMENT DEPRECIATION	\$4,443,301	-	\$289,605	-	-	-	-	-	-	-
0003-COUNTY ADMINISTRATOR	\$1,672,882	-	\$7,953	-	-	-	-	\$3,335	-	\$4,147
0010-AUDITOR-CONTROLLER	\$5,112,424	-	\$45,563	-	-	-	-	\$47,237	-	-
BOS- ANNUAL AUDIT	\$76,880	-	\$148	-	-	-	-	\$71	-	-
0015-TREASURER-TAX COLLECTOR	\$526,860	-	\$1,292	-	-	-	-	\$316	-	-
0020-PURCHASING	\$407,102	-	\$12,106	-	-	-	-	\$5,522	-	-
0030-COUNTY COUNSEL	\$1,126,539	-	-	-	-	-	-	\$19,012	-	-
0035-HUMAN RESOURCES	\$3,932,524	-	\$23,004	-	-	-	-	-	-	-
0060-COMMUNICATIONS	\$891,175	-	\$5,401	-	-	-	(\$2)	\$4,793	-	\$34
0063-FLEET SERVICES	\$777,211	-	\$70	-	-	-	-	-	-	-
0149-GENERAL SERVICES	\$3,311	-	-	-	-	-	-	-	-	-
0077-BUILDING OCCUPANCY	\$14,135,622	-	\$170,971	-	-	-	-	\$2,222,124	-	-
0079-FACILITIES MAINTENANCE	\$4,364,038	-	\$42,995	-	-	-	-	-	-	-
0145-EMPLOYEE / RETIREE BENEFITS	\$1,203,796	-	\$7,042	-	-	-	-	-	-	-
0147-INFORMATION TECHNOLOGY	\$555,136	-	\$912	-	-	-	-	\$153,643	-	-
0148-PRINT AND MAIL SERVICES	\$94,329	-	\$2,105	-	-	-	-	\$12,364	-	-
0150-INSURANCE/RISK MANAGEMENT	\$2,089,866	-	-	-	-	-	-	-	-	-
4990 RETIREMENT ADMINISTRATION	\$36,864	-	\$82	-	-	-	-	-	-	-
Total Actual Costs	\$43,012,210	-	\$609,249	-	-	-	(\$2)	\$3,445,162	-	\$4,181
Roll Forward Amounts	\$274,938,131	-	\$308,341	-	-	-	-	\$514,506	-	-
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	-	-	-	-	-	-	-	-	-	-
Total Claimable Cost	\$317,950,341	-	\$917,590	-	-	-	(\$2)	\$3,959,668	-	\$4,181

County of Contra Costa
OMB A-87 Cost Allocation Plan

Cost Exhibit (Continued)

Department	Total	0238 CIVIL GRAND JURY	0239 CRIMINAL GRAND JURY	0242-DISTRICT ATTORNEY	0243-PUBLIC DEFENDER	0245-DA WELFARE FRAUD	0248 CONFLICT DEFENSE SERVICES	0249 DCSS	0255-SHERIFF	0258 SHERIFF LAW ENFORCEMENT
BUILDING USE ALLOWANCE	\$5,771,068	-	-	\$164,321	\$114,566	\$3,074	-	-	\$365,984	-
BUILDING USE RENTAL RATES	(\$4,188,718)	-	-	(\$234,137)	(\$453,635)	(\$11,470)	-	(\$134,793)	-	-
EQUIPMENT DEPRECIATION	\$4,443,301	-	-	\$28,689	\$20,107	-	-	-	\$911,416	-
0003-COUNTY ADMINISTRATOR	\$1,672,882	-	-	\$22,457	\$13,640	\$692	-	\$12,857	\$63,935	\$3,484
0010-AUDITOR-CONTROLLER	\$5,112,424	-	-	\$63,075	\$45,456	\$1,816	-	\$22,778	\$224,998	\$7,249
BOS- ANNUAL AUDIT	\$76,880	-	-	\$556	\$239	\$22	-	\$1,807	\$1,046	\$62
0015-TREASURER-TAX COLLECTOR	\$526,860	-	-	\$4,462	\$3,299	\$88	-	\$2,754	\$11,118	\$428
0020-PURCHASING	\$407,102	-	-	\$13,805	\$5,522	-	-	\$10,406	\$62,654	\$4,035
0030-COUNTY COUNSEL	\$1,126,539	\$13,666	-	\$32,351	\$12,750	-	-	(\$41)	\$173,416	-
0035-HUMAN RESOURCES	\$3,932,524	-	-	\$71,227	\$60,167	\$1,328	-	\$74,324	\$252,170	\$7,963
0060-COMMUNICATIONS	\$891,175	(\$2)	-	\$16,596	\$12,122	\$107	-	\$1,616	\$58,057	\$113
0063-FLEET SERVICES	\$777,211	-	-	\$686	\$453	-	-	\$2,794	\$158,546	\$2,844
0149-GENERAL SERVICES	\$3,311	-	-	-	-	-	-	-	-	-
0077-BUILDING OCCUPANCY	\$14,135,622	-	-	\$629,569	\$393,435	-	-	-	\$1,325,803	-
0079-FACILITIES MAINTENANCE	\$4,364,038	-	-	\$14,674	\$3,280	\$777	-	\$36,153	\$84,606	\$6,193
0145-EMPLOYEE / RETIREE BENEFITS	\$1,203,796	-	-	\$21,804	\$18,418	\$406	-	\$22,752	\$77,192	\$2,437
0147-INFORMATION TECHNOLOGY	\$555,136	-	-	\$35,172	\$23,329	\$588	-	\$12,399	\$6,993	-
0148-PRINT AND MAIL SERVICES	\$94,329	-	-	\$4,593	\$3,823	(\$2)	-	\$729	\$19,577	(\$87)
0150-INSURANCE/RISK MANAGEMENT	\$2,069,866	-	-	\$19,571	\$15,246	-	-	-	\$1,034,034	-
4980 RETIREMENT ADMINISTRATION	\$36,864	-	-	\$968	\$664	\$21	-	\$585	\$4,330	\$39
Total Actual Costs	\$43,012,210	\$13,664	-	\$910,429	\$292,881	(\$2,553)	-	\$67,120	\$4,835,875	\$34,760
Roll Forward Amounts	\$274,938,131	-	-	\$226,426	\$36,454	(\$938)	-	(\$121,062)	(\$105,032)	\$46,616
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	-	-	-	-	-	-	-	-	-	-
Total Claimable Cost	\$317,950,341	\$13,664	-	\$1,136,855	\$329,335	(\$3,491)	-	(\$53,942)	\$4,730,843	\$81,376

County of Contra Costa
OMB A-87 Cost Allocation Plan

Cost Exhibit (Continued)

Department	Total	0259 AID TO POLICE SVC AREAS	0265 VEHICLE THEFT PROGRAM	0300-SHERIFF DETENTION	0307 H.L.H SVCS- DETENTION INMATES	0308- PROBATION	0309 PROBATION FACILITIES	0310 PROB CARE OF COURT WARDS	0325 JUSTICE SYSTEM PROGRAMS	0330 CO DRAINAGE MAINTENANCE
BUILDING USE ALLOWANCE	\$5,771,058	-	-	\$1,693,777	-	\$487,615	-	-	-	-
BUILDING USE RENTAL RATES	(\$4,188,718)	-	-	-	-	\$180,072	-	-	-	-
EQUIPMENT DEPRECIATION	\$4,443,301	-	-	\$62,057	\$2,192	\$24,642	\$1,417	-	-	-
0003-COUNTY ADMINISTRATOR	\$1,672,882	-	-	\$35,758	-	\$27,830	\$4,634	-	-	-
0010-AUDITOR-CONTROLLER	\$5,112,424	-	-	\$165,114	\$3,076	\$101,980	\$10,373	-	-	-
BOS- ANNUAL AUDIT	\$76,880	-	-	\$427	-	\$1,189	\$178	-	-	-
0015-TREASURER-TAX COLLECTOR	\$526,860	-	-	\$8,364	\$1,017	\$6,173	\$906	-	-	-
0020-PURCHASING	\$407,102	-	-	\$20,389	-	\$19,540	-	-	-	-
0030-COUNTY COUNSEL	\$1,126,539	-	-	-	-	\$65,270	-	-	-	-
0035-HUMAN RESOURCES	\$3,932,524	-	-	\$194,215	-	\$181,828	-	-	-	-
0060-COMMUNICATIONS	\$891,175	-	-	\$26,833	\$3,379	\$29,338	\$1,314	-	-	-
0063-FLEET SERVICES	\$777,211	-	-	\$32,370	-	\$7,070	-	-	-	-
0149-GENERAL SERVICES	\$3,311	-	-	-	-	-	-	-	-	-
0077-BUILDING OCCUPANCY	\$14,135,622	-	-	\$4,648,230	-	\$636,798	\$1,532,765	-	-	-
0079-FACILITIES MAINTENANCE	\$4,364,038	-	-	\$37,789	\$5,137	\$39,011	\$5,423	-	-	-
0145-EMPLOYEE /RETIREE BENEFITS	\$1,203,796	-	-	\$59,451	-	\$55,660	-	-	-	-
0147-INFORMATION TECHNOLOGY	\$555,136	-	-	-	-	\$18,034	-	-	-	-
0148-PRINT AND MAIL SERVICES	\$94,329	-	-	(\$1,156)	-	\$11,501	-	-	-	-
0150-INSURANCE/RISK MANAGEMENT	\$2,069,866	-	-	-	-	\$45,467	-	-	-	-
4980 RETIREMENT ADMINISTRATION	\$36,864	-	-	\$3,228	-	\$2,771	-	-	-	-
Total Actual Costs	\$43,012,210	-	-	\$6,985,846	\$14,801	\$1,941,799	\$1,557,010	-	-	-
Roll Forward Amounts	\$274,938,131	-	-	\$496,705	-	(\$611,161)	-	-	-	-
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	-	-	-	-	-	-	-	-	-	-
Total Claimable Cost	\$317,950,341	-	-	\$7,482,551	\$14,801	\$1,130,638	\$1,557,010	-	-	-

Fiscal Year 2005-2006 actual
For Use In Year 2007-2008

County of Contra Costa
OMB A-87 Cost Allocation Plan

Date Printed: 6/23/2008

Cost Exhibit (Continued)

Department	Total	0335-AG WEIGHTS & MEASURES										
		0341 BUILDING INSPECTION	0355- RECORDER	0356 LOCAL AGENCY FORMATION	0357- COMMUNITY DEVELOPMENT	0358 MANDATORY SUBSCRIPTION S	0359-CORONER	0362- EMERGENCY SERVICES	0364 PUBLIC ADMINISTRATOR R			
BUILDING USE ALLOWANCE	\$5,771,068	\$5,439	\$22,986	\$8,141	\$28,614	\$25,747	\$4,299	\$4,466				
BUILDING USE RENTAL RATES	(\$4,188,718)	-	-	-	-	-	-	-				
EQUIPMENT DEPRECIATION	\$4,443,301	\$8,280	\$152,983	\$7,847	\$42,411	\$4,299	\$29,885					
0003-COUNTY ADMINISTRATOR	\$1,672,882	\$5,024	\$14,016	\$9,086	\$21,172	\$2,089	\$5,826					
0010-AUDITOR-CONTROLLER	\$5,112,424	\$13,738	\$43,562	\$23,016	\$71,447	\$4,762	\$14,769					
BOS- ANNUAL AUDIT	\$76,880	\$67	\$268	\$127	\$2,295	\$37	\$117					
0015-TREASURER-TAX COLLECTOR	\$528,860	\$768	\$2,062	\$1,005	\$2,682	\$325	\$997					
0020-PURCHASING	\$407,102	\$5,522	\$8,071	\$12,743	\$11,681	\$2,549	\$4,885					
0030-COUNTY COUNSEL	\$1,128,539	\$5,488	(\$24,993)	\$31,020	\$115,170	-	-					
0035-HUMAN RESOURCES	\$3,932,524	\$18,138	\$49,548	\$23,891	\$35,836	\$4,424	\$15,040					
0060-COMMUNICATIONS	\$891,175	\$1,666	\$9,860	\$2,912	\$8,385	\$2,878	(\$20,029)					
0063-FLEET SERVICES	\$777,211	\$28	\$35,969	-	\$347	\$1,450	\$15,116					
0149-GENERAL SERVICES	\$3,311	-	-	-	-	-	-					
0077-BUILDING OCCUPANCY	\$14,135,622	\$289,093	-	-	-	-	-					
0079-FACILITIES MAINTENANCE	\$4,364,038	\$9,443	\$36,646	\$61,999	\$26,301	\$3,558	\$9,162					
0145-EMPLOYEE / RETIREE BENEFITS	\$1,203,796	\$5,552	\$15,168	\$7,313	\$10,970	\$1,354	\$4,604					
0147-INFORMATION TECHNOLOGY	\$555,136	\$6,620	\$15,762	\$470	\$4,999	-	\$1,843					
0148-PRINT AND MAIL SERVICES	\$94,329	\$1,293	\$4,471	(\$515)	\$4,801	(\$15)	\$728					
0150-INSURANCE/RISK MANAGEMENT	\$2,069,866	\$7,378	-	\$5,579	\$6,484	-	-					
4980 RETIREMENT ADMINISTRATION	\$36,864	\$110	\$436	\$136	\$313	\$91	\$242					
Total Actual Costs	\$43,012,210	\$393,647	\$386,795	\$194,770	\$420,655	\$27,801	\$127,651	\$5,448				
Roll Forward Amounts	\$274,938,131	\$24,013	\$91,037	(\$154,577)	\$91,803	\$417,301	(\$103,539)	-				
Regular Adjustments	-	-	-	-	-	-	-	-				
One Time Adjustments	-	-	-	-	-	-	-	-				
Total Claimable Cost	\$317,950,341	\$407,660	\$477,832	\$40,193	\$512,458	\$445,102	\$24,112	\$5,448				

County of Contra Costa
OMB A-87 Cost Allocation Plan

Cost Exhibit (Continued)

Department	Total	0366-ANIMAL SERVICES	0450-HS-PUBLIC HEALTH	0451 CONSERVATOR/ GUARDIANSHIP	0452-HS- ENVIRONMENTA L HEALTH	0460-HS-CA CHILD SERVICES	0462 FEED REIM EMERG CARE	0463-HS- HOMELESS	0465 HS- HOSPITAL SUBSIDY	0466-HS DRUG ABUSE
BUILDING USE ALLOWANCE	\$5,771,058	\$197,540	\$181,795	-	\$11,998	\$12,000	-	\$72,731	-	\$54,731
BUILDING USE RENTAL RATES	(\$4,188,718)	-	(\$329,773)	-	(\$1,421)	(\$40,249)	-	(\$94,617)	-	(\$279,096)
EQUIPMENT DEPRECIATION	\$4,443,301	\$520	\$115,150	-	\$79,640	-	-	-	-	-
0003-COUNTY ADMINISTRATOR	\$1,672,882	\$19,223	\$82,294	-	\$17,009	\$5,892	-	\$2,096	-	\$9,703
0010-AUDITOR-CONTROLLER	\$5,112,424	\$72,489	\$181,683	-	\$55,680	\$21,310	-	\$5,477	-	\$26,025
BOS- ANNUAL AUDIT	\$76,880	\$525	\$2,501	-	\$390	\$90	-	\$93	-	\$261
0015-TREASURER-TAX COLLECTOR	\$526,880	\$2,001	\$11,127	-	\$2,238	\$1,418	-	\$481	-	\$1,495
0020-PURCHASING	\$407,102	\$7,221	\$93,237	-	\$12,743	\$1,486	-	\$212	-	\$1,911
0030-COUNTY COUNSEL	\$1,126,539	\$29,367	-	-	-	-	-	-	-	-
0035-HUMAN RESOURCES	\$3,932,524	\$36,720	\$207,487	-	\$36,276	\$31,854	-	\$2,655	-	\$24,331
0060-COMMUNICATIONS	\$891,175	\$5,702	\$26,489	\$160	\$12,573	\$3,336	-	\$3,084	-	\$9,813
0063-FLEET SERVICES	\$777,211	\$40	\$304	-	\$17,289	\$61	-	-	-	\$4,524
0149-GENERAL SERVICES	\$3,311	-	-	-	-	-	-	-	-	-
0077-BUILDING OCCUPANCY	\$14,135,622	\$724,594	\$5,398	-	-	-	-	-	-	-
0079-FACILITIES MAINTENANCE	\$4,364,038	\$4,687	\$129,877	-	\$67,946	\$5,485	-	\$27,430	-	\$56,249
0145-EMPLOYEE / RETIREE BENEFITS	\$1,203,796	\$11,240	\$63,515	-	\$11,104	\$9,751	-	\$812	-	\$7,449
0147-INFORMATION TECHNOLOGY	\$555,136	\$8,756	\$1,225	-	\$1,805	-	-	-	-	\$176
0148-PRINT AND MAIL SERVICES	\$94,329	\$3,287	\$26,658	-	(\$934)	(\$111)	-	(\$2)	-	(\$431)
0150-INSURANCE/RISK MANAGEMENT	\$2,069,866	\$179,848	\$525,397	-	-	-	-	-	-	-
4980 RETIREMENT ADMINISTRATION	\$36,864	\$248	\$1,517	-	\$470	\$280	-	\$17	-	\$177
Total Actual Costs	\$43,012,210	\$1,304,108	\$1,325,881	\$160	\$324,586	\$52,583	-	\$20,469	-	(\$82,682)
Roll Forward Amounts	\$274,938,131	\$422,675	(\$574,282)	-	\$33,365	\$14,184	-	\$26,827	-	(\$157,683)
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	-	-	-	-	-	-	-	-	-	-
Total Claimable Cost	\$317,950,341	\$1,726,783	\$751,599	\$160	\$357,951	\$66,767	-	\$47,296	-	(\$240,365)

County of Contra Costa
OMB A-87 Cost Allocation Plan

Cost Exhibit (Continued)

Department	Total	0467-HS-MENTAL HEALTH	0472 GENERAL SEWER PLANNING	0473 KELLER SRCHRGEMNTG N PROG	0501 EMPLOYEE HUMAN SVC	0502 EHSO CHILDREN & FAMILY SVCS	0503 EHSO ADULT & AGING SVCS	0504 EHSO WORKFORCE SVCS	0507 EHSO ANN ADLER CHILD & FAM	0535 EHSO SERVICE INTEGRATION
BUILDING USE ALLOWANCE	\$5,771,088	\$101,877	-	-	\$674,502	-	-	-	-	-
BUILDING USE RENTAL RATES	(\$4,188,718)	(\$472,055)	-	-	(\$1,560,337)	-	-	-	-	-
EQUIPMENT DEPRECIATION	\$4,443,301	-	-	-	-	-	-	-	-	-
0003-COUNTY ADMINISTRATOR	\$1,672,882	\$103,476	-	-	\$30,810	\$35,964	\$31,764	\$38,667	-	\$570
0010-AUDITOR-CONTROLLER	\$5,112,424	\$316,961	-	\$1	\$67,848	\$133,171	\$114,703	\$139,491	-	\$3,389
BOS- ANNUAL AUDIT	\$76,880	\$5,173	-	-	\$22,915	\$705	\$658	\$745	-	-
0015-TREASURER-TAX COLLECTOR	\$526,860	\$38,474	-	-	\$69,669	\$9,638	\$8,292	\$8,811	-	\$326
0020-PURCHASING	\$407,102	\$10,194	-	-	(\$35,034)	-	-	-	-	-
0030-COUNTY COUNSEL	\$1,126,539	\$533	-	-	(\$15,642)	\$131	-	-	-	-
0035-HUMAN RESOURCES	\$3,932,524	\$136,261	-	-	\$84,498	\$178,280	\$148,205	\$195,100	-	\$5,750
0060-COMMUNICATIONS	\$891,175	\$36,354	-	-	\$147,142	\$3,784	\$15,906	\$32,652	-	-
0063-FLEET SERVICES	\$777,211	\$23,083	-	-	\$48,604	-	-	-	-	-
0149-GENERAL SERVICES	\$3,311	-	-	-	-	-	-	-	-	-
0077-BUILDING OCCUPANCY	\$14,135,622	-	-	-	-	-	-	-	-	-
0079-FACILITIES MAINTENANCE	\$4,364,038	\$164,279	-	\$50,987	\$262,537	\$189,473	\$330,823	\$348,226	-	-
0145-EMPLOYEE /RETRIEE BENEFITS	\$1,203,786	\$41,711	-	-	\$25,867	\$54,576	\$45,368	\$59,723	-	\$1,761
0147-INFORMATION TECHNOLOGY	\$555,136	-	-	-	\$126,279	-	-	-	-	-
0148-PRINT AND MAIL SERVICES	\$94,329	(\$1,250)	-	-	(\$24,417)	-	-	-	-	-
0150-INSURANCE/RISK MANAGEMENT	\$2,069,866	-	-	-	-	-	-	-	-	-
4980 RETIREMENT ADMINISTRATION	\$36,864	\$1,162	-	-	\$5,155	-	-	-	-	-
Total Actual Costs	\$43,012,210	\$506,233	-	\$50,998	(\$69,604)	\$605,742	\$695,719	\$823,415	-	\$11,766
Roll Forward Amounts	\$274,938,131	\$487,572	-	-	(\$2,026,255)	-	-	-	-	-
Regular Adjustments	-	-	-	1	-	-	-	-	-	-
One Time Adjustments	-	-	-	-	-	-	-	-	-	-
Total Claimable Cost	\$317,950,341	\$993,805	-	\$50,998	(\$2,095,859)	\$605,742	\$695,719	\$823,415	-	\$11,766

Fiscal Year 2005-2006 actual
For Use In Year 2007-2008

County of Contra Costa
OMB A-87 Cost Allocation Plan

Date Printed: 6/23/2008

Cost Exhibit (Continued)

Department	Total	0579 VETERANS SERVICE OFFICE	0580 KELLER CNYM MTGATN FUND	0581 ZERO VIOL INT	0583 EHSD WFRJ INVEST BOARD	0588- COMMUNITY SERVICES	0590 HUD HOPWA GRANT	0591 HOUSING REHAB	0592 HUD BLOCK GRANT	0593 HUD EMERGENCY SHELTER GR
BUILDING USE ALLOWANCE	\$5,771,068	-	-	-	\$10,384	\$53,172	-	-	-	-
BUILDING USE RENTAL RATES	(\$4,188,718)	-	-	-	-	-	-	-	-	-
EQUIPMENT DEPRECIATION	\$4,443,301	\$1,685	-	-	-	\$60,053	-	\$1,437	-	-
0003-COUNTY ADMINISTRATOR	\$1,672,882	-	-	-	\$4,443	\$34,009	-	-	-	-
0010-AUDITOR-CONTROLLER	\$5,112,424	-	-	-	\$12,805	\$160,064	\$4	-	-	\$697
BOS-ANNUAL AUDIT	\$76,880	-	-	-	\$877	\$3,565	-	-	-	-
0015-TREASURER-TAX COLLECTOR	\$526,860	-	-	-	\$973	\$5,873	\$1	-	\$231	\$8
0020-PURCHASING	\$407,102	-	-	-	-	\$15,717	-	-	-	-
0030-COUNTY COUNSEL	\$1,126,539	-	-	-	-	(\$364)	-	-	-	-
0035-HUMAN RESOURCES	\$3,932,524	-	-	-	\$10,175	\$103,522	-	-	-	-
0060-COMMUNICATIONS	\$891,175	\$184	-	-	\$1,935	\$23,400	-	-	\$3	-
0063-FLEET SERVICES	\$777,211	-	-	-	\$437	\$11,193	-	-	-	-
0149-GENERAL SERVICES	\$3,311	-	-	-	-	-	-	-	-	-
0077-BUILDING OCCUPANCY	\$14,135,622	\$338,737	-	-	-	-	-	-	-	-
0079-FACILITIES MAINTENANCE	\$4,364,038	-	-	-	\$8,032	\$238,699	-	-	\$1,543	-
0145-EMPLOYEE / RETIREE BENEFITS	\$1,203,796	-	-	-	\$3,115	\$31,689	-	-	-	-
0147-INFORMATION TECHNOLOGY	\$555,136	-	-	-	\$795	\$1,497	-	-	-	-
0148-PRINT AND MAIL SERVICES	\$94,329	-	-	-	\$814	\$1,941	-	-	-	-
0150-INSURANCE/RISK MANAGEMENT	\$2,069,866	\$532	-	-	-	-	-	-	-	-
4980 RETIREMENT ADMINISTRATION	\$36,864	-	-	-	\$56	\$466	-	-	-	-
Total Actual Costs	\$4,3012,210	\$341,138	-	-	\$54,841	\$744,506	\$5	\$1,437	\$2,474	\$31
Roll Forward Amounts	\$274,938,131	-	-	-	(\$13,728)	\$320,961	-	-	-	-
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	-	-	-	-	-	-	-	-	-	-
Total Claimable Cost	\$317,990,341	\$341,138	-	-	\$41,113	\$1,065,467	\$5	\$1,437	\$2,474	\$31

County of Contra Costa
OMB A-87 Cost Allocation Plan

Cost Exhibit (Continued)

Department	Total	0594 HUD HOME BLOCK GRANT	0630 COOP EXTENSION SVC	0650-PUBLIC WORKS	0701 PARKS ADMINISTRATIO N	0790 NOTES & WARRANTS INTEREST	0861-CONTRA COSTA HEALTH PLAN	4983 SPECIAL DIST PROP DMG	4987 MEDICAL LIABILITY FUND	4992 WORKERS COMP (CCFIRE)
BUILDING USE ALLOWANCE	\$5,771,086	-	-	\$175,984	-	-	\$41,347	-	-	-
BUILDING USE RENTAL RATES	(\$4,188,718)	-	-	-	-	-	-	-	-	-
EQUIPMENT DEPRECIATION	\$4,443,301	-	-	\$61,596	-	-	-	-	-	-
0003-COUNTY ADMINISTRATOR	\$1,672,882	-	-	\$68,927	-	-	\$462,145	-	-	-
0010-AUDITOR-CONTROLLER	\$5,112,424	\$245	-	(\$62,747)	-	-	\$1,411,876	-	-	-
BOS-ANNUAL AUDIT	\$76,880	-	-	\$1,868	-	-	\$17,503	-	-	-
0015-TREASURER-TAX COLLECTOR	\$526,860	\$81	-	\$6,271	-	-	\$211,111	-	-	-
0020-PURCHASING	\$407,102	-	\$637	\$16,577	-	-	\$5,309	-	-	-
0030-COUNTY COUNSEL	\$1,126,539	-	-	(\$141,749)	-	-	-	-	-	-
0035-HUMAN RESOURCES	\$3,932,524	-	-	\$121,660	-	-	\$56,184	-	-	-
0060-COMMUNICATIONS	\$891,175	-	\$250	\$22,349	-	-	\$6,238	-	-	-
0063-FLEET SERVICES	\$777,211	-	-	\$211,505	-	-	\$291	-	-	-
0149-GENERAL SERVICES	\$3,311	-	-	-	-	-	-	-	-	-
0077-BUILDING OCCUPANCY	\$14,136,622	-	\$68,505	-	-	-	-	-	-	-
0079-FACILITIES MAINTENANCE	\$4,364,038	\$677	-	\$104,897	-	-	\$35,266	-	-	-
0145-EMPLOYEE / RETIREE BENEFITS	\$1,203,796	-	-	\$37,242	-	-	\$17,199	-	-	-
0147-INFORMATION TECHNOLOGY	\$555,136	-	-	\$0,311	-	-	\$264	-	-	-
0148-PRINT AND MAIL SERVICES	\$94,329	-	-	\$2,389	-	-	(\$834)	-	-	-
0150-INSURANCE/RISK MANAGEMENT	\$2,089,866	-	\$539	-	-	-	-	\$461	\$13,325	\$14,590
4990 RETIREMENT ADMINISTRATION	\$36,864	-	-	\$1,102	-	-	\$287	-	-	-
Total Actual Costs	\$43,012,210	\$1,003	\$69,931	\$636,182	-	-	\$2,264,186	\$461	\$13,325	\$14,590
Roll Forward Amounts	\$274,938,131	-	-	\$754,507	-	-	\$1,584,179	-	-	-
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	-	-	-	-	-	-	-	-	-	-
Total Claimable Cost	\$317,950,341	\$1,003	\$69,931	\$1,390,689	-	-	\$3,848,365	\$461	\$13,325	\$14,590

Fiscal Year 2005-2006 actual
For Use In Year 2007-2008

County of Contra Costa
OMB A-87 Cost Allocation Plan

Date Printed: 6/23/2008

Cost Exhibit (Continued)

Department	Total	4996 WORKERS COMP (COUNTY)	4997 AUTO LIABILITY	4998 PUBLIC LIABILITY	110800-006- ROAD FUNDS	111600-0589 CHILD DEVELOPMENT	120600-0620 LIBRARY	140100-0841 AIRPORT	145000-0540 HS- HOSPITAL ENTERPRISE	202000-7300 CONSOLIDATED FIRE
BUILDING USE ALLOWANCE	\$5,771,068	-	-	-	-	-	\$18,737	-	\$160,858	-
BUILDING USE RENTAL RATES	(\$4,188,718)	-	-	-	-	-	-	-	(\$1,135,060)	-
EQUIPMENT DEPRECIATION	\$4,443,301	-	-	-	-	-	-	-	-	\$2,323,400
0003-COUNTY ADMINISTRATOR	\$1,672,882	-	-	-	\$6,596	-	\$45,316	\$4,078	\$247,810	\$45,657
0010-AUDITOR-CONTROLLER	\$5,112,424	-	-	-	\$19,190	-	\$135,310	\$25,767	\$756,510	\$232,215
BOS-ANNUAL AUDIT	\$76,880	-	-	-	\$254	-	\$936	\$91	\$4,289	\$1,078
0015-TREASURER-TAX COLLECTOR	\$526,860	-	-	-	\$1,297	-	\$8,179	\$554	\$51,903	\$15,836
0020-PURCHASING	\$407,102	-	-	-	-	-	\$4,001	\$3,823	\$62,433	(\$12,758)
0030-COUNTY COUNSEL	\$1,126,539	-	-	-	\$139,471	-	\$75,885	(\$294)	\$210,121	\$460
0035-HUMAN RESOURCES	\$3,932,524	-	-	-	-	-	\$165,015	\$7,079	\$946,744	\$178,290
0050-COMMUNICATIONS	\$891,175	-	-	-	-	(\$12)	\$17,449	\$2,309	\$185,035	\$32,324
0053-FLEET SERVICES	\$777,211	-	-	-	\$163,101	-	\$3,132	\$8,864	\$8,554	\$6,818
0149-GENERAL SERVICES	\$3,311	-	-	-	-	-	-	-	-	-
0077-BUILDING OCCUPANCY	\$14,135,622	-	-	-	-	-	-	-	-	-
0079-FACILITIES MAINTENANCE	\$4,364,038	-	-	-	\$10,707	-	\$200,082	\$28,976	\$1,250,382	\$21,914
0145-EMPLOYEE / RETIREE BENEFITS	\$1,203,796	-	-	-	-	-	\$50,514	\$2,167	\$289,810	\$54,576
0147-INFORMATION TECHNOLOGY	\$555,136	-	-	-	-	-	\$3,514	\$1,242	\$20,808	\$4,551
0148-PRINT AND MAIL SERVICES	\$94,329	-	-	-	(\$5)	-	\$176	\$1,230	(\$6,137)	\$1,234
0150-INSURANCE/RISK MANAGEMENT	\$2,069,866	\$118,197	\$3,894	\$17,085	-	-	-	-	-	-
4980 RETIREMENT ADMINISTRATION	\$36,864	-	-	-	-	-	\$531	\$145	\$7,868	\$1,576
Total Actual Costs	\$4,301,210	\$118,197	\$3,894	\$17,085	\$340,611	(\$12)	\$728,777	\$86,031	\$3,061,928	\$2,907,171
Roll Forward Amounts	\$274,938,131	-	-	-	\$100,991	-	\$588,545	\$79,652	\$3,611,411	\$1,493,805
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	-	-	-	-	-	-	-	-	-	-
Total Claimable Cost	\$317,950,341	\$118,197	\$3,894	\$17,085	\$441,602	(\$12)	\$1,317,322	\$165,683	\$6,673,339	\$4,400,976

County of Contra Costa
OMB A-87 Cost Allocation Plan

Cost Exhibit (Continued)

Department	Total	203000-7030											ALL OTHER
		CROCKET-CARO FIRE	206000-7060 EAST CC FIRE	25XXXX FLOOD CONTROL	300500-7830 SAN RAMON FIRE	300700-7840 KENSINGTON FIRE	301100-7800 HERCULES FIRE	307400-7274 MORAGA-ORINDA FIRE	FIRST FIVE	ALL OTHER			
BUILDING USE ALLOWANCE	\$5,771,058	-	-	-	-	-	-	-	-	-	-	-	\$40,564
BUILDING USE RENTAL RATES	(\$4,188,718)	-	-	-	-	-	-	-	-	-	-	-	\$202,772
EQUIPMENT DEPRECIATION	\$4,443,301	\$69,581	\$83,546	-	-	-	-	-	-	-	-	-	-
0003-COUNTY ADMINISTRATOR	\$1,672,882	\$1,838	\$11,415	-	-	-	-	-	-	-	-	-	\$83,203
0010-AUDITOR-CONTROLLER	\$5,112,424	\$7,068	\$42,372	\$1,168	\$111	\$360	\$954	\$10,134	\$2,065	\$2,254	\$2,065	-	\$229,999
BOS- ANNUAL AUDIT	\$76,880	\$47	\$320	-	\$3	\$14	\$19	\$60	\$48	\$48	-	-	\$2,704
0015-TREASURER-TAX COLLECTOR	\$528,860	\$517	\$4,080	\$386	-	\$119	\$119	\$926	-	-	-	-	\$13,286
0020-PURCHASING	\$407,102	\$637	\$1,274	-	-	-	-	-	-	-	-	-	\$12,106
0030-COUNTY COUNSEL	\$1,126,539	-	-	-	-	-	-	-	-	-	-	-	\$27,020
0035-HUMAN RESOURCES	\$3,932,524	\$8,849	\$39,816	-	-	-	-	\$11,503	-	-	-	(\$246)	\$113,256
0060-COMMUNICATIONS	\$891,175	\$119	\$115	\$1,380	-	-	-	-	-	-	-	-	\$125,235
0063-FLEET SERVICES	\$777,211	-	-	-	-	-	-	-	-	-	-	-	\$10,901
0149-GENERAL SERVICES	\$3,311	-	-	-	-	-	-	-	-	-	-	-	\$3,311
0077-BUILDING OCCUPANCY	\$14,135,622	-	-	-	-	-	-	-	-	-	-	-	(\$858,948)
0079-FACILITIES MAINTENANCE	\$4,364,038	\$577	\$5,924	\$5,681	-	-	-	-	-	-	-	\$1,310,597	\$367,703
0145-EMPLOYEE / RETIREE BENEFITS	\$1,203,796	\$2,709	\$12,188	-	-	-	-	\$3,521	-	-	-	-	\$34,669
0147-INFORMATION TECHNOLOGY	\$555,136	\$64	\$245	-	-	\$6	\$6	\$263	-	-	-	-	\$325
0148-PRINT AND MAIL SERVICES	\$94,329	-	-	-	-	-	-	(\$3)	-	-	-	-	\$17,535
0150-INSURANCE/RISK MANAGEMENT	\$2,069,866	-	-	-	-	-	-	-	-	-	-	-	-
4980 RETIREMENT ADMINISTRATION	\$36,864	-	\$379	-	-	-	-	\$148	-	-	-	-	\$741
Total Actual Costs	\$43,012,210	\$92,006	\$201,674	\$8,615	\$182	\$1,453	\$29,255	\$3,367	\$1,310,351	\$426,392	(\$99,421)	(\$99,421)	\$326,971
Roll Forward Amounts	\$274,938,131	\$20,466	(\$144,552)	-	\$28,915	\$2,531	\$16,773	\$5,126	-	-	-	-	-
Regular Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Claimable Cost	\$317,950,341	\$112,472	\$57,122	\$8,615	\$29,097	\$3,984	\$46,028	\$8,493	\$1,310,351	\$326,971	(\$99,421)	(\$99,421)	\$326,971

Fiscal Year 2005-2006 actual
For Use In Year 2007-2008

County of Contra Costa
OMB A-87 Cost Allocation Plan

Date Printed: 6/23/2008

Cost Exhibit (Continued)

Department	Total	UNALLOWABLE			2nd Alloc Remains
		1	2	3	
BUILDING USE ALLOWANCE	\$5,771,088	-	-	-	-
BUILDING USE RENTAL RATES	(\$4,188,718)	-	-	-	-
EQUIPMENT DEPRECIATION	\$4,443,301	-	-	-	-
0003-COUNTY ADMINISTRATOR	\$1,672,882	-	-	-	\$4
0010-AUDITOR-CONTROLLER	\$5,112,424	-	-	-	\$2
BOS- ANNUAL AUDIT	\$76,880	-	-	-	-
0015-TREASURER-TAX COLLECTOR	\$528,860	-	-	-	-
0020-PURCHASING	\$407,102	-	-	-	-
0030-COUNTY COUNSEL	\$1,126,539	-	-	-	\$3
0035-HUMAN RESOURCES	\$3,932,524	-	-	-	\$2
0060-COMMUNICATIONS	\$891,175	-	-	-	-
0063-FLEET SERVICES	\$777,211	-	-	-	-
0149-GENERAL SERVICES	\$3,311	-	-	-	-
0077-BUILDING OCCUPANCY	\$14,135,622	-	-	-	-
0079-FACILITIES MAINTENANCE	\$4,364,038	-	-	-	-
0145-EMPLOYEE / RETIREE BENEFITS	\$1,203,796	-	-	-	-
0147-INFORMATION TECHNOLOGY	\$555,136	-	-	-	\$2
0148-PRINT AND MAIL SERVICES	\$94,329	-	-	-	-
0150-INSURANCE/RISK MANAGEMENT	\$2,089,866	-	-	-	-
4980 RETIREMENT ADMINISTRATION	\$36,864	-	-	-	\$4
Total Actual Costs	\$43,012,210	-	-	-	\$17
Roll Forward Amounts	\$274,938,131	\$267,378,303	-	(\$26,438)	-
Regular Adjustments	-	-	-	-	-
One Time Adjustments	-	-	-	-	-
Total Claimable Cost	\$317,950,341	\$267,378,303	-	(\$26,438)	-