

County of Contra Costa
OMB A-87 Cost Allocation Plan

Exhibit A

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	\$5,857,139	-	\$2,475	-	-	-	-	\$976,917	-	-
BUILDING USE RENTAL RATES	(\$3,635,489)	-	-	-	-	-	-	-	-	-
EQUIPMENT DEPRECIATION	\$5,378,576	-	\$921,876	-	-	-	-	-	-	-
0003-COUNTY ADMINISTRATOR	\$2,042,468	-	\$5,212	-	-	-	-	-	-	\$4,147
0010-AUDITOR-CONTROLLER	\$5,572,686	-	\$20,446	-	-	-	-	\$1,997	-	-
BOS- ANNUAL AUDIT	\$121,738	-	\$263	-	-	-	-	\$23,564	-	\$65
0015-TREASURER-TAX COLLECTOR	\$429,082	-	\$935	-	-	-	-	\$161	-	-
0020-PURCHASING	\$479,182	-	-	-	-	-	-	\$188	-	-
0030-COUNTY COUNSEL	\$1,684,969	-	\$27,867	-	-	-	-	-	-	-
0035-HUMAN RESOURCES	\$4,040,537	-	\$22,956	-	-	-	-	\$19,955	-	-
0060-COMMUNICATIONS	\$739,866	-	\$11,300	-	-	-	-	-	-	-
0063-FLEET SERVICES	\$2,060,208	-	\$698	-	-	-	\$216	\$45,953	-	\$657
0149-GENERAL SERVICES	-	-	-	-	-	-	-	-	-	-
0077-BUILDING OCCUPANCY	\$14,868,135	-	\$285,296	-	-	-	-	-	-	-
0079-FACILITIES MAINTENANCE	\$1,555,624	-	\$17,760	-	-	-	-	\$2,322,674	-	-
0145-EMPLOYEE / RETIREE BENEFITS	\$994,576	-	\$5,155	-	-	-	-	-	-	-
0147-INFORMATION TECHNOLOGY	\$185,897	-	(\$556)	-	-	-	-	-	-	\$30
0148-PRINT AND MAIL SERVICES	(\$49,012)	-	\$18,695	-	-	-	-	\$66,576	-	\$2,609
0150-INSURANCE/RISK MANAGEMENT	\$1,913,926	-	-	-	-	-	\$55	-	-	\$4
4980 RETIREMENT ADMINISTRATION	\$40,417	-	\$97	-	-	-	-	-	-	-
Total Actual Costs	\$44,280,525	-	\$1,340,475	-	-	-	\$271	\$3,457,985	-	\$7,521
Roll Forward Amounts	\$1,263,018	-	\$731,226	-	-	-	\$273	\$12,823	-	\$3,340
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	(\$2,060,208)	-	(\$698)	-	-	-	-	-	-	-
Total Claimable Cost	\$43,483,335	-	\$2,071,003	-	-	-	\$544	\$3,470,808	-	\$10,861

County of Contra Costa
OMB A-87 Cost Allocation Plan

Exhibit A

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	0256-SHERIFF	0258 SHERIFF LAW ENFORCEMENT
BUILDING USE ALLOWANCE	\$5,857,139	-	-	\$164,343	\$114,993	\$3,074	-	-	\$366,055	-
BUILDING USE RENTAL RATES	(\$3,635,489)	-	-	(\$214,357)	(\$385,758)	(\$10,545)	-	(\$115,460)	-	-
EQUIPMENT DEPRECIATION	\$5,378,576	-	-	\$2,178	\$4,347	-	-	-	\$1,040,427	-
0003-COUNTY ADMINISTRATOR	\$2,042,468	-	-	\$24,807	\$13,197	\$840	-	\$11,218	\$80,590	\$3,025
0010-AUDITOR-CONTROLLER	\$5,572,686	-	-	\$74,933	\$45,690	\$1,871	-	\$46,580	\$258,715	\$9,011
BOS- ANNUAL AUDIT	\$121,739	-	-	\$1,197	\$544	\$58	-	\$239	\$2,249	\$178
0015-TREASURER-TAX COLLECTOR	\$429,082	-	-	\$3,496	\$2,137	\$57	-	\$1,944	\$7,897	\$323
0020-PURCHASING	\$479,182	-	-	\$14,951	\$7,591	-	-	\$8,741	\$151,125	-
0030-COUNTY COUNSEL	\$1,684,969	\$12,281	-	\$42,506	\$13,236	-	-	\$97	\$244,543	-
0035-HUMAN RESOURCES	\$4,040,537	-	-	\$80,806	\$57,392	\$1,379	-	\$75,756	\$251,139	\$9,643
0060-COMMUNICATIONS	\$739,866	\$24	\$40	\$3,413	\$2,554	(\$39)	-	\$890	\$33,405	\$37
0063-FLEET SERVICES	\$2,060,208	-	-	\$2,036	\$1,121	-	-	\$4,303	\$662,728	-
0149-GENERAL SERVICES	-	-	-	-	-	-	-	-	-	-
0077-BUILDING OCCUPANCY	\$14,868,135	-	-	\$691,152	\$372,403	-	-	-	\$1,488,187	-
0079-FACILITIES MAINTENANCE	\$1,555,624	-	-	\$5,065	\$1,003	\$344	-	\$10,473	\$22,010	\$2,621
0145-EMPLOYEE / RETIREE BENEFITS	\$994,576	-	-	\$20,518	\$14,340	\$360	-	\$17,945	\$67,922	\$2,175
0147-INFORMATION TECHNOLOGY	\$185,897	(\$17)	-	\$10,897	\$8,511	\$80	(\$15)	(\$2,860)	\$1,323	\$14
0148-PRINT AND MAIL SERVICES	(\$49,012)	\$41	-	(\$49)	(\$955)	(\$4)	-	\$7,114	(\$1,307)	(\$3,069)
0150-INSURANCE/RISK MANAGEMENT	\$1,913,926	-	-	\$34,074	\$52,560	-	-	-	\$929,393	-
4980 RETIREMENT ADMINISTRATION	\$40,417	-	-	\$1,080	\$695	\$22	-	\$611	\$4,648	\$44
Total Actual Costs	\$44,280,525	\$12,329	\$40	\$963,046	\$325,601	(\$2,503)	(\$15)	\$67,591	\$5,611,049	\$24,002
Roll Forward Amounts	\$1,263,018	(\$1,335)	-	\$52,617	\$32,720	\$50	-	\$471	\$775,174	(\$10,758)
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	(\$2,060,208)	-	-	(\$2,036)	(\$1,121)	-	-	(\$4,303)	(\$662,728)	-
Total Claimable Cost	\$43,483,335	\$10,994	\$40	\$1,013,627	\$357,200	(\$2,453)	(\$15)	\$63,759	\$5,723,495	\$13,244

County of Contra Costa
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (Continued)

Department	Total	0259 AID TO POLICE SVC AREAS	0265 VEHICLE THEFT PROGRAM	0300-SHERIFF DETENTION	0301 HLTH 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	\$5,857,139	-	-	\$1,699,836	-	\$497,363	-	-	-	-
BUILDING USE RENTAL RATES	(\$3,635,489)	-	-	-	-	\$170,647	-	-	-	-
EQUIPMENT DEPRECIATION	\$5,378,576	-	-	\$58,900	\$2,570	\$25,352	\$2,184	-	-	-
0003-COUNTY ADMINISTRATOR	\$2,042,468	-	-	\$34,172	\$6,534	\$20,118	\$13,944	-	-	-
0010-AUDITOR-CONTROLLER	\$5,572,686	-	-	\$210,173	\$11,719	\$75,435	\$64,131	-	-	-
BOS- ANNUAL AUDIT	\$121,738	-	-	\$1,272	\$527	\$645	\$495	-	-	\$108
0015-TREASURER-TAX COLLECTOR	\$429,082	-	-	\$6,462	\$817	\$2,652	\$2,714	-	-	-
0020-PURCHASING	\$479,182	-	-	-	-	\$22,082	-	-	-	\$31
0030-COUNTY COUNSEL	\$1,684,969	-	-	-	-	\$75,459	-	-	-	-
0035-HUMAN RESOURCES	\$4,040,537	-	-	\$216,246	-	\$88,611	\$91,823	-	-	-
0060-COMMUNICATIONS	\$739,866	-	-	\$13,802	\$6,503	\$31,728	\$7,327	-	-	-
0063-FLEET SERVICES	\$2,060,208	-	-	\$133,674	\$724	\$18,362	\$7,780	-	-	-
0149-GENERAL SERVICES	-	-	-	-	-	-	-	-	-	-
0077-BUILDING OCCUPANCY	\$14,868,135	-	-	\$3,820,869	-	\$778,225	\$2,038,401	-	-	-
0079-FACILITIES MAINTENANCE	\$1,555,624	-	-	\$13,927	\$639	\$15,383	\$3,261	-	-	-
0145-EMPLOYEE / RETIREE BENEFITS	\$994,576	-	-	\$57,537	\$1,164	\$23,113	\$23,545	-	-	-
0147-INFORMATION TECHNOLOGY	\$185,897	-	-	\$1,297	\$205	\$1,585	\$504	-	-	-
0148-PRINT AND MAIL SERVICES	(\$49,012)	-	-	(\$4,875)	(\$250)	(\$1,463)	(\$265)	\$1	-	-
0150-INSURANCE/RISK MANAGEMENT	\$1,913,926	-	-	-	-	\$92,764	-	-	-	-
4980 RETIREMENT ADMINISTRATION	\$40,417	-	-	\$3,707	\$362	\$1,375	\$1,299	-	-	-
Total Actual Costs	\$44,280,525	-	-	\$6,266,999	\$31,514	\$1,939,436	\$2,257,143	\$1	-	\$139
Roll Forward Amounts	\$1,263,018	-	-	(\$718,847)	\$16,713	(\$2,363)	\$700,133	-	-	-
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	(\$2,060,208)	-	-	(\$133,674)	(\$724)	(\$18,362)	(\$7,780)	-	-	-
Total Claimable Cost	\$43,483,335	-	-	\$5,414,478	\$47,503	\$1,918,711	\$2,949,496	\$1	-	\$139

County of Contra Costa
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (Continued)

Department	Total	0335-AG WEIGHTS & MEASURES	0341 BUILDING INSPECTION	0355- RECORDER	0357- COMMUNITY DEVELOPMENT	0358 MANDATORY SUBSCRIPTION S	0359-CORONER	0362- EMERGENCY SERVICES	0364 PUBLIC ADMINISTRATO R	0366-ANIMAL SERVICES
BUILDING USE ALLOWANCE	\$5,857,139	\$5,439	\$23,055	\$8,141	\$28,683	-	-	\$44,466	-	\$197,645
BUILDING USE RENTAL RATES	(\$3,635,489)	-	-	-	\$26,035	-	-	-	-	-
EQUIPMENT DEPRECIATION	\$5,378,576	\$7,397	\$78,881	\$369,747	\$101,693	-	\$14,617	\$69,626	-	\$2,480
0003-COUNTY ADMINISTRATOR	\$2,042,468	\$6,466	\$16,332	\$12,273	\$24,050	-	\$1,450	\$4,663	-	\$23,665
0010-AUDITOR-CONTROLLER	\$5,572,686	\$17,523	\$48,571	\$19,541	\$64,186	-	\$4,849	\$15,411	-	\$49,198
BOS- ANNUAL AUDIT	\$121,738	\$230	\$729	\$322	\$1,332	-	\$85	\$269	-	\$1,376
0015-TREASURER-TAX COLLECTOR	\$429,082	\$671	\$1,670	\$647	\$2,016	-	\$225	\$691	-	\$1,441
0020-PURCHASING	\$479,182	\$8,741	\$13,342	\$31,053	\$19,782	-	-	-	-	\$15,871
0030-COUNTY COUNSEL	\$1,684,969	\$6,053	\$49,221	\$14,744	\$15,004	-	-	-	-	\$34,775
0035-HUMAN RESOURCES	\$4,040,537	\$21,121	\$53,258	\$21,579	\$40,402	-	\$4,591	\$15,611	-	\$39,026
0060-COMMUNICATIONS	\$739,866	\$1,649	\$2,655	\$7,448	\$13,646	-	\$777	\$5,372	\$60	\$2,782
0063-FLEET SERVICES	\$2,060,208	\$83	\$84,896	-	\$1,677	-	\$8,162	\$73,321	-	\$234
0149-GENERAL SERVICES	-	-	-	-	-	-	-	-	-	-
0077-BUILDING OCCUPANCY	\$14,868,135	\$367,627	-	-	-	-	-	-	\$1,345	\$852,284
0079-FACILITIES MAINTENANCE	\$1,555,624	\$5,176	\$16,159	\$13,659	\$25,129	-	\$36	\$3,317	-	\$534
0145-EMPLOYEE / RETIREE BENEFITS	\$994,576	\$4,888	\$12,889	\$5,007	\$9,731	-	\$1,283	\$4,156	\$32	\$9,035
0147-INFORMATION TECHNOLOGY	\$185,897	\$4,149	\$7,158	(\$99)	\$4,136	-	\$29	\$115	\$6	\$4,094
0148-PRINT AND MAIL SERVICES	(\$49,012)	(\$948)	\$38	\$9,018	\$1,366	-	\$58	(\$2,725)	-	(\$2,408)
0150-INSURANCE/RISK MANAGEMENT	\$1,913,926	\$9,722	-	\$6,733	\$35,975	-	-	-	-	\$24,384
4980 RETIREMENT ADMINISTRATION	\$40,417	\$135	\$514	\$141	\$375	-	\$97	\$268	\$10	\$249
Total Actual Costs	\$44,280,525	\$466,122	\$409,368	\$519,954	\$415,218	-	\$36,259	\$234,561	\$1,453	\$1,256,665
Roll Forward Amounts	\$1,263,018	\$82,475	\$22,573	\$325,184	(\$5,437)	-	\$8,458	\$106,910	(\$3,995)	(\$47,443)
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	(\$2,060,208)	(\$83)	(\$84,896)	-	(\$1,677)	-	(\$8,162)	(\$73,321)	-	(\$234)
Total Claimable Cost	\$43,483,335	\$548,514	\$347,045	\$845,138	\$408,104	-	\$36,555	\$268,150	(\$2,542)	\$1,208,988

County of Contra Costa
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (Continued)

Department	Total	0451	0452-HS-	0460-HS-CA	0462 FED REIM EMERG CARE	0463-HS- HOMELESS	0465 HS-	0466-HS DRUG ABUSE	0467-HS-	
		0450-HS-PUBLIC HEALTH	CONSERVATOR/ GUARDIANSHIP	ENVIRONMENTA L HEALTH			CHILD SERVICES		HOSPITAL SUBSIDY	MENTAL HEALTH
BUILDING USE ALLOWANCE	\$5,857,139	\$181,795	-	\$11,898	\$12,000	-	\$75,907	-	\$54,731	\$101,877
BUILDING USE RENTAL RATES	(\$3,635,489)	(\$342,291)	-	(\$1,426)	(\$40,397)	-	(\$79,174)	-	(\$264,747)	(\$450,081)
EQUIPMENT DEPRECIATION	\$5,378,576	\$110,928	-	\$72,454	-	-	-	-	-	-
0003-COUNTY ADMINISTRATOR	\$2,042,468	\$66,305	-	\$17,313	\$5,472	-	\$2,311	-	\$8,550	\$99,430
0010-AUDITOR-CONTROLLER	\$5,572,686	\$202,668	\$44	\$47,798	\$21,837	-	\$5,412	-	\$22,659	\$272,010
BOS- ANNUAL AUDIT	\$121,738	\$3,010	-	\$1,094	\$246	-	\$168	-	\$561	\$7,033
0015-TREASURER-TAX COLLECTOR	\$429,082	\$7,861	-	\$1,888	\$963	-	\$353	-	\$1,038	\$23,555
0020-PURCHASING	\$479,182	\$57,275	-	-	-	-	-	-	-	-
0030-COUNTY COUNSEL	\$1,684,969	-	-	-	-	-	-	-	-	-
0035-HUMAN RESOURCES	\$4,040,537	\$201,094	-	\$44,078	\$28,466	-	\$2,752	-	\$18,822	\$144,163
0060-COMMUNICATIONS	\$739,866	\$8,208	\$1,503	\$6,383	(\$18)	-	\$743	-	\$2,413	\$23,751
0063-FLEET SERVICES	\$2,060,208	\$23,686	\$3,289	\$58,168	\$9	-	\$1,397	-	\$6,880	\$75,030
0149-GENERAL SERVICES	-	-	-	-	-	-	-	-	-	-
0077-BUILDING OCCUPANCY	\$14,868,135	\$2,887	-	-	-	-	-	-	-	-
0079-FACILITIES MAINTENANCE	\$1,555,624	\$41,719	-	\$24,975	\$1,572	-	\$7,799	-	\$16,440	\$74,705
0145-EMPLOYEE / RETIREE BENEFITS	\$994,576	\$46,430	\$164	\$11,087	\$6,795	-	\$648	-	\$4,516	\$34,816
0147-INFORMATION TECHNOLOGY	\$185,897	\$909	\$39	\$257	\$185	-	\$9	-	\$251	\$740
0148-PRINT AND MAIL SERVICES	(\$49,012)	(\$12,262)	\$1,133	(\$1,720)	\$93	-	(\$282)	-	(\$1,414)	(\$4,199)
0150-INSURANCE/RISK MANAGEMENT	\$1,913,926	\$582,669	-	-	-	-	-	-	-	-
4980 RETIREMENT ADMINISTRATION	\$40,417	\$1,246	\$51	\$557	\$246	-	\$21	-	\$170	\$1,370
Total Actual Costs	\$44,280,525	\$1,184,137	\$6,223	\$294,804	\$37,469	-	\$18,064	-	(\$129,130)	\$404,200
Roll Forward Amounts	\$1,263,018	(\$141,744)	\$6,063	(\$29,782)	(\$15,114)	-	(\$2,405)	-	(\$46,448)	(\$102,033)
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	(\$2,060,208)	(\$23,686)	(\$3,289)	(\$58,168)	(\$9)	-	(\$1,397)	-	(\$6,880)	(\$75,030)
Total Claimable Cost	\$43,483,335	\$1,018,707	\$8,997	\$206,854	\$22,346	-	\$14,262	-	(\$182,458)	\$227,137

County of Contra Costa
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (Continued)

Department	Total	0472 GENERAL SEWER PLANNING	0473 KELLER SRCHRG/MTG N PROG	0501 EMPLOY- HUMAN SVC	0502 EHSD CHILDREN & FAMILY SVCS	0503 EHSD ADULT & AGING SVCS	0504 EHSD WORKFORCE SVCS	0507 EHSD ANN ADLER CHILD & FAM	0535 EHSD SERVICE INTEGRATION	0579 VETERANS SERVICE OFFICE
BUILDING USE ALLOWANCE	\$5,857,139	-	-	\$714,175	-	-	-	-	-	-
BUILDING USE RENTAL RATES	(\$3,635,489)	-	-	(\$1,784,269)	-	-	-	-	-	-
EQUIPMENT DEPRECIATION	\$5,378,576	-	-	-	-	-	-	-	-	\$1,639
0003-COUNTY ADMINISTRATOR	\$2,042,468	\$4	\$84	\$75,948	\$36,180	\$21,373	\$28,223	-	\$78	\$382
0010-AUDITOR-CONTROLLER	\$5,572,686	\$6	\$201	\$154,185	\$144,714	\$107,891	\$140,980	-	\$906	\$21,266
BOS- ANNUAL AUDIT	\$121,738	-	\$7	\$4,068	\$1,671	\$599	\$770	-	-	-
0015-TREASURER-TAX COLLECTOR	\$429,082	-	-	\$53,259	\$7,155	\$4,291	\$4,877	-	\$129	-
0020-PURCHASING	\$479,182	-	-	\$1,397	-	-	-	-	-	\$1,841
0030-COUNTY COUNSEL	\$1,684,969	-	-	\$277,903	\$3,032	-	-	-	-	-
0035-HUMAN RESOURCES	\$4,040,537	-	-	\$85,857	\$181,812	\$163,906	\$219,459	-	\$917	-
0060-COMMUNICATIONS	\$739,866	-	-	\$103,433	\$55	\$21	\$3,394	-	\$1,074	\$467
0063-FLEET SERVICES	\$2,060,208	-	-	\$17,354	\$93,308	\$23,472	\$48,140	-	-	-
0149-GENERAL SERVICES	-	-	-	-	-	-	-	-	-	-
0077-BUILDING OCCUPANCY	\$14,868,135	-	-	-	-	-	-	-	-	\$275,240
0079-FACILITIES MAINTENANCE	\$1,555,624	-	\$17,396	\$404,687	\$167	\$111	\$1,443	-	\$151	-
0145-EMPLOYEE / RETIREE BENEFITS	\$994,576	-	-	\$20,828	\$43,677	\$38,602	\$51,769	-	\$193	\$92
0147-INFORMATION TECHNOLOGY	\$185,897	-	-	\$12,609	-	-	-	-	-	(\$10)
0148-PRINT AND MAIL SERVICES	(\$49,012)	-	-	(\$27,730)	\$527	\$1,066	\$1,757	-	(\$66)	\$283
0150-INSURANCE/RISK MANAGEMENT	\$1,913,926	-	-	-	-	-	-	-	-	\$26,168
4980 RETIREMENT ADMINISTRATION	\$40,417	-	-	\$845	\$1,656	\$1,251	\$1,702	-	-	\$28
Total Actual Costs	\$44,280,525	\$10	\$17,688	\$114,549	\$513,954	\$362,583	\$502,514	-	\$3,382	\$327,396
Roll Forward Amounts	\$1,263,018	-	(\$33,310)	\$184,153	(\$91,788)	(\$333,136)	(\$320,901)	-	(\$8,384)	(\$13,742)
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	(\$2,060,208)	-	-	(\$17,354)	(\$93,308)	(\$23,472)	(\$48,140)	-	-	-
Total Claimable Cost	\$43,483,335	\$10	(\$15,622)	\$281,348	\$328,858	\$5,975	\$133,473	-	(\$5,002)	\$313,654

County of Contra Costa
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (Continued)

Department	Total	0580 KELLER CNYN MTGATN FUND	0581 ZERO TLRNCN DOM VIOL INIT	0583 EHS WFRC INVEST BOARD	0588- COMMUNITY SERVICES	0590 HUD HOPWA GRANT	0591 HOUSING REHAB	0592 HUD BLOCK GRANT	0593 HUD EMERGENCY SHELTER GR	0594 HUD HOME BLOCK GRANT
BUILDING USE ALLOWANCE	\$5,857,139	-	-	\$10,384	\$53,172	-	-	-	-	-
BUILDING USE RENTAL RATES	(\$3,635,489)	-	-	-	-	-	-	-	-	-
EQUIPMENT DEPRECIATION	\$5,378,576	-	-	-	\$65,342	-	\$1,437	-	-	-
0003-COUNTY ADMINISTRATOR	\$2,042,468	-	-	\$6,720	\$39,060	\$38	-	\$858	\$74	\$359
0010-AUDITOR-CONTROLLER	\$5,572,686	-	-	\$20,300	\$104,071	\$54	\$21	\$1,735	\$116	\$706
BOS- ANNUAL AUDIT	\$121,738	-	-	\$416	\$2,139	\$3	-	\$69	\$6	\$29
0015-TREASURER-TAX COLLECTOR	\$429,082	-	-	\$1,168	\$4,318	\$1	-	\$168	\$5	\$65
0020-PURCHASING	\$479,182	-	-	-	\$17,022	-	-	-	-	-
0030-COUNTY COUNSEL	\$1,684,969	-	-	-	\$915	-	-	-	-	-
0035-HUMAN RESOURCES	\$4,040,537	-	-	\$18,365	\$106,058	-	-	-	-	-
0060-COMMUNICATIONS	\$739,866	-	(\$8)	\$1,985	\$15,210	-	\$31	-	-	-
0063-FLEET SERVICES	\$2,060,208	-	-	\$1,806	\$44,308	-	\$1,391	-	-	-
0149-GENERAL SERVICES	-	-	-	-	-	-	-	-	-	-
0077-BUILDING OCCUPANCY	\$14,868,135	-	-	-	-	-	-	-	-	-
0079-FACILITIES MAINTENANCE	\$1,555,624	-	-	\$2,381	\$74,807	-	-	\$550	-	\$241
0145-EMPLOYEE / RETIREE BENEFITS	\$994,576	\$2	\$22	\$4,063	\$23,955	-	\$64	-	-	-
0147-INFORMATION TECHNOLOGY	\$185,897	-	-	(\$706)	\$391	-	\$9	-	-	-
0148-PRINT AND MAIL SERVICES	(\$49,012)	\$7	-	(\$457)	(\$1,779)	-	\$1,071	\$2	-	(\$6)
0150-INSURANCE/RISK MANAGEMENT	\$1,913,926	-	-	-	-	-	-	-	-	-
4980 RETIREMENT ADMINISTRATION	\$40,417	\$1	\$7	\$59	\$491	-	\$20	-	-	-
Total Actual Costs	\$44,280,525	\$10	\$21	\$66,484	\$549,480	\$96	\$4,044	\$3,382	\$201	\$1,394
Roll Forward Amounts	\$1,263,018	-	-	\$11,643	(\$195,026)	\$91	\$2,607	\$908	\$170	\$391
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	(\$2,060,208)	-	-	(\$1,806)	(\$44,308)	-	(\$1,391)	-	-	-
Total Claimable Cost	\$43,483,335	\$10	\$21	\$76,321	\$310,146	\$187	\$5,260	\$4,290	\$371	\$1,785

County of Contra Costa
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (Continued)

Department	Total	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)	4996 WORKERS COMP (COUNTY)
BUILDING USE ALLOWANCE	\$5,857,139	-	\$199,941	-	-	\$41,347	-	-	-	-
BUILDING USE RENTAL RATES	(\$3,635,489)	-	-	-	-	-	-	-	-	-
EQUIPMENT DEPRECIATION	\$5,378,576	-	\$50,703	-	-	-	-	-	-	-
0003-COUNTY ADMINISTRATOR	\$2,042,468	\$95	\$65,297	-	-	\$688,256	-	-	-	-
0010-AUDITOR-CONTROLLER	\$5,572,686	-	\$7,127	-	-	\$1,624,577	-	-	-	-
BOS- ANNUAL AUDIT	\$121,738	-	\$3,545	-	-	\$54,962	-	-	-	-
0015-TREASURER-TAX COLLECTOR	\$429,082	-	\$4,689	-	-	\$196,668	-	-	-	-
0020-PURCHASING	\$479,182	\$460	\$23,351	-	-	\$10,352	-	-	-	-
0030-COUNTY COUNSEL	\$1,684,969	-	\$10,696	-	-	-	-	-	-	-
0035-HUMAN RESOURCES	\$4,040,537	-	\$67,296	-	-	\$57,850	-	-	-	-
0060-COMMUNICATIONS	\$739,866	\$1,207	\$13,418	-	-	\$14,745	-	-	-	-
0063-FLEET SERVICES	\$2,060,208	-	\$90,822	-	-	\$960	-	-	-	-
0149-GENERAL SERVICES	-	-	-	-	-	-	-	-	-	-
0077-BUILDING OCCUPANCY	\$14,868,135	\$82,805	-	-	-	-	-	-	-	-
0079-FACILITIES MAINTENANCE	\$1,555,624	-	\$33,187	-	-	\$17,975	-	-	-	-
0145-EMPLOYEE / RETIREE BENEFITS	\$994,576	\$26	\$30,296	-	-	\$13,367	-	-	-	-
0147-INFORMATION TECHNOLOGY	\$185,897	(\$8)	(\$849)	-	-	\$249	-	-	-	-
0148-PRINT AND MAIL SERVICES	(\$49,012)	-	\$267	-	-	(\$7,353)	-	-	-	-
0150-INSURANCE/RISK MANAGEMENT	\$1,913,926	\$225	-	-	-	-	\$313	\$8,096	\$8,916	\$71,309
4980 RETIREMENT ADMINISTRATION	\$40,417	\$9	\$1,199	-	-	\$361	-	-	-	-
Total Actual Costs	\$44,280,525	\$84,819	\$600,985	-	-	\$2,714,316	\$313	\$8,096	\$8,916	\$71,309
Roll Forward Amounts	\$1,263,018	\$14,888	(\$35,197)	-	-	\$450,130	(\$148)	(\$5,229)	(\$5,674)	(\$46,888)
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	(\$2,060,208)	-	(\$90,822)	-	-	(\$960)	-	-	-	-
Total Claimable Cost	\$43,483,335	\$99,707	\$474,966	-	-	\$3,163,486	\$165	\$2,867	\$3,242	\$24,421

County of Contra Costa
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (Continued)

Department	Total	4997 AUTO LIABILITY	4998 PUBLIC LIABILITY	110800-0006- ROAD FUNDS	111600-0589 CHILD DEVELOPMENT	120600-0620 LIBRARY	140100-0841 AIRPORT	145000-0540 HS- HOSPITAL ENTERPRISE	202000-7300 CONSOLIDATED FIRE	203000-7030 CROCKET- CARQ FIRE
BUILDING USE ALLOWANCE	\$5,857,139	-	-	-	-	\$18,737	-	\$160,858	-	-
BUILDING USE RENTAL RATES	(\$3,635,489)	-	-	-	-	-	-	(\$467,790)	-	-
EQUIPMENT DEPRECIATION	\$5,378,576	-	-	-	-	-	-	-	\$2,103,946	\$114,292
0003-COUNTY ADMINISTRATOR	\$2,042,468	-	-	\$11,304	-	\$60,380	\$3,802	\$291,396	\$54,796	\$1,730
0010-AUDITOR-CONTROLLER	\$5,572,686	-	-	\$21,242	\$260	\$196,268	\$13,388	\$847,618	\$197,509	\$7,322
BOS- ANNUAL AUDIT	\$121,738	-	-	\$912	-	\$2,890	\$256	\$11,587	\$2,996	\$83
0015-TREASURER-TAX COLLECTOR	\$429,082	-	-	\$759	-	\$7,180	\$423	\$39,372	\$13,325	\$364
0020-PURCHASING	\$479,182	-	-	-	-	\$29,368	-	\$206,993	(\$10,446)	-
0030-COUNTY COUNSEL	\$1,684,969	-	-	\$7,118	-	\$44,428	\$3,478	\$354,187	\$11,923	-
0035-HUMAN RESOURCES	\$4,040,537	-	-	-	-	\$180,436	\$7,345	\$980,223	\$181,812	\$8,263
0060-COMMUNICATIONS	\$739,866	-	-	-	(\$78)	\$12,706	\$1,715	\$148,505	\$25,492	\$161
0063-FLEET SERVICES	\$2,060,208	-	-	\$413,054	\$5,828	\$11,366	-	\$22,261	\$14,897	-
0149-GENERAL SERVICES	-	-	-	-	-	-	-	-	-	-
0077-BUILDING OCCUPANCY	\$14,868,135	-	-	-	-	-	-	-	-	-
0079-FACILITIES MAINTENANCE	\$1,555,624	-	-	\$3,214	-	\$77,352	\$10,447	\$413,835	\$40,105	\$2,736
0145-EMPLOYEE / RETIREE BENEFITS	\$994,576	-	-	-	\$593	\$39,845	\$1,835	\$233,982	\$43,323	\$1,743
0147-INFORMATION TECHNOLOGY	\$185,897	-	-	-	\$221	\$782	\$324	(\$6,542)	(\$1,284)	\$26
0148-PRINT AND MAIL SERVICES	(\$49,012)	-	-	(\$124)	\$220	(\$3,507)	\$11	(\$20,697)	(\$1,358)	-
0150-INSURANCE/RISK MANAGEMENT	\$1,913,926	\$2,455	\$12,329	-	-	-	-	-	-	-
4980 RETIREMENT ADMINISTRATION	\$40,417	-	-	-	\$185	\$554	\$89	\$8,458	\$1,545	-
Total Actual Costs	\$44,280,525	\$2,455	\$12,329	\$457,479	\$7,229	\$678,785	\$43,113	\$3,224,246	\$2,678,581	\$136,720
Roll Forward Amounts	\$1,263,018	(\$1,439)	(\$4,756)	\$116,868	\$7,241	(\$49,992)	(\$42,918)	\$162,318	(\$228,590)	\$44,714
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	(\$2,060,208)	-	-	(\$413,054)	(\$5,828)	(\$11,366)	-	(\$22,261)	(\$14,897)	-
Total Claimable Cost	\$43,483,335	\$1,016	\$7,573	\$161,293	\$8,642	\$617,427	\$195	\$3,364,303	\$2,435,094	\$181,434

County of Contra Costa
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (Continued)

Department	Total	206000-7060 EAST CC FIRE	25XXXX FLOOD CONTROL	300500-7830 SAN RAMON FIRE	300700-7840 KENSINGTON FIRE	301100-7800 RODEO- HERCULES FIRE	307400-7274 MORAGA- ORINDA FIRE	8150 LOCAL AGENCY FORMATION (LAFCO)	FIRST FIVE	ALL OTHER
BUILDING USE ALLOWANCE	\$5,857,139	-	-	-	-	-	-	-	-	\$40,609
BUILDING USE RENTAL RATES	(\$3,635,489)	-	-	-	-	-	-	-	-	\$196,888
EQUIPMENT DEPRECIATION	\$5,378,576	\$99,419	-	-	-	-	-	-	-	-
0003-COUNTY ADMINISTRATOR	\$2,042,468	\$12,525	\$7,687	\$95	\$263	\$2,736	\$139	-	-	\$107,690
0010-AUDITOR-CONTROLLER	\$5,572,686	\$41,956	\$12,369	\$129	\$471	\$10,371	\$189	-	-	\$173,963
BOS- ANNUAL AUDIT	\$121,738	\$784	\$620	\$8	\$21	\$142	\$11	-	-	\$7,762
0015-TREASURER-TAX COLLECTOR	\$429,082	\$3,139	\$388	-	\$33	\$635	-	-	-	\$11,954
0020-PURCHASING	\$479,182	-	-	-	-	-	-	-	-	(\$157,001)
0030-COUNTY COUNSEL	\$1,684,969	-	\$4,863	-	-	-	-	\$4,894	-	\$36,304
0035-HUMAN RESOURCES	\$4,040,537	\$33,057	-	-	-	\$11,478	-	-	-	\$132,227
0060-COMMUNICATIONS	\$739,866	\$312	\$428	-	-	\$302	-	\$55	-	\$157,893
0063-FLEET SERVICES	\$2,060,208	-	\$76,215	-	-	-	-	-	-	\$25,743
0149-GENERAL SERVICES	-	-	-	-	-	-	-	-	-	-
0077-BUILDING OCCUPANCY	\$14,868,135	-	-	-	-	-	-	-	-	\$700,243
0079-FACILITIES MAINTENANCE	\$1,555,624	\$1,749	\$754	-	-	-	-	-	-	\$119,858
0145-EMPLOYEE / RETIREE BENEFITS	\$994,576	\$8,305	-	-	-	\$2,961	-	\$42	-	\$31,774
0147-INFORMATION TECHNOLOGY	\$185,897	\$304	-	-	\$2	\$65	-	-	-	\$10,208
0148-PRINT AND MAIL SERVICES	(\$49,012)	(\$5)	(\$23)	-	-	\$2	-	-	-	\$2,906
0150-INSURANCE/RISK MANAGEMENT	\$1,913,926	-	-	-	-	-	-	-	-	-
4980 RETIREMENT ADMINISTRATION	\$40,417	\$414	-	-	-	\$167	-	\$13	-	\$1,207
Total Actual Costs	\$44,280,525	\$201,959	\$103,301	\$232	\$790	\$28,859	\$339	\$5,004	-	\$1,600,228
Roll Forward Amounts	\$1,263,018	\$285	\$94,686	\$50	(\$663)	(\$396)	(\$3,028)	-	-	(\$136,532)
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	(\$2,060,208)	-	(\$76,215)	-	-	-	-	-	-	(\$25,743)
Total Claimable Cost	\$43,483,335	\$202,244	\$121,772	\$282	\$127	\$28,463	(\$2,689)	\$5,004	-	\$1,437,953

Fiscal Year 2007-2008 actual
For Use In Year 2009-2010

County of Contra Costa
OMB A-87 Cost Allocation Plan

Date Printed: 12/4/2008

Exhibit A

Cost Exhibit (Continued)

Department	Total	2nd Alloc Remains
BUILDING USE ALLOWANCE	\$5,857,139	-
BUILDING USE RENTAL RATES	(\$3,635,489)	-
EQUIPMENT DEPRECIATION	\$5,378,576	-
0003-COUNTY ADMINISTRATOR	\$2,042,468	-
0010-AUDITOR-CONTROLLER	\$5,572,686	\$8
BOS- ANNUAL AUDIT	\$121,738	-
0015-TREASURER-TAX COLLECTOR	\$429,082	-
0020-PURCHASING	\$479,182	-
0030-COUNTY COUNSEL	\$1,684,969	-
0035-HUMAN RESOURCES	\$4,040,537	-
0080-COMMUNICATIONS	\$739,866	-
0063-FLEET SERVICES	\$2,060,208	-
0149-GENERAL SERVICES	-	-
0077-BUILDING OCCUPANCY	\$14,868,135	-
0079-FACILITIES MAINTENANCE	\$1,555,624	\$4
0145-EMPLOYEE / RETIREE BENEFITS	\$994,576	\$4
0147-INFORMATION TECHNOLOGY	\$185,897	\$5
0148-PRINT AND MAIL SERVICES	(\$49,012)	\$3
0150-INSURANCE/RISK MANAGEMENT	\$1,913,926	-
4980 RETIREMENT ADMINISTRATION	\$40,417	-
Total Actual Costs	\$44,280,525	\$24
Roll Forward Amounts	\$1,263,018	-
Regular Adjustments	-	-
One Time Adjustments	(\$2,060,208)	-
Total Claimable Cost	\$43,483,335	-