

County of Contra Costa
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit

Department	Total	0004 CROCKETT RODEO REVENUES								
		0001-BOARD OF SUPERVISORS	0002 CLERK OF THE BOARD	0005-GENERAL COUNTY REVENUE	0007 BOARD MITIGATION PROG	0016-ASSESSOR	0018 COUNTY STATE WCCHCD IGT	0025 MGMT INFO SYSTEMS	0036 PERSONNEL MERIT BOARD	
BUILDING USE ALLOWANCE	\$5,983,385	\$23,430	-	-	-	\$25,813	-	-	-	
BUILDING USE RENTAL RATES	(\$2,539,770)	-	-	-	-	\$112,539	-	-	-	
EQUIPMENT DEPRECIATION	\$5,568,657	-	-	-	-	\$20,155	-	\$24,732	-	
0003-COUNTY ADMINISTRATOR	\$1,716,867	\$1,578	\$550	-	\$6,084	\$245	\$8,415	-	\$190	\$161
0010-AUDITOR-CONTROLLER	\$5,304,618	\$8,305	\$1,026	-	\$9,164	\$489	\$33,228	-	\$813	\$306
BOS- ANNUAL AUDIT	\$109,682	\$32	\$48	-	\$530	\$21	\$318	-	\$17	\$14
0015-TREASURER-TAX COLLECTOR	\$764,663	\$549	\$60	-	-	\$68	\$2,189	-	\$54	\$36
0020-PURCHASING	\$546,347	\$276	-	-	-	-	\$3,870	-	-	-
0030-COUNTY COUNSEL	\$1,818,785	\$293,388	-	-	-	-	\$91,596	-	-	\$9,214
0035-HUMAN RESOURCES	\$3,323,078	\$12,814	-	-	-	-	\$44,655	-	-	-
0060-COMMUNICATIONS	\$1,175,812	\$2,059	\$741	-	\$1,514	\$2	\$3,317	-	\$206	\$61
0149-GENERAL SERVICES	\$84,471	-	-	-	-	-	-	-	-	-
0077-BUILDING OCCUPANCY	\$11,546,676	\$167,837	\$29,311	-	\$59,844	-	\$249,297	-	-	-
0079-FACILITIES MAINTENANCE	\$81,893	\$1,493	-	-	-	-	(\$45)	-	-	-
0145-EMPLOYEE / RETIREE BENEFITS	\$1,103,631	\$3,972	\$132	-	-	-	\$14,052	-	-	-
0147-INFORMATION TECHNOLOGY	\$301,579	\$8,203	\$181	-	\$3,730	-	\$44,532	-	\$6,996	-
0148-PRINT AND MAIL SERVICES	\$271,889	\$3,261	\$756	-	\$3,312	-	\$15,958	-	-	\$2
0150-INSURANCE/RISK MANAGEMENT	\$3,100,575	\$3,923	-	-	-	-	\$14,593	-	-	\$5
4980 RETIREMENT ADMINISTRATION	\$35,961	\$117	\$12	-	-	-	\$429	-	-	-
Total Actual Costs	\$40,298,799	\$531,237	\$32,817	-	\$84,178	\$825	\$684,911	-	\$33,008	\$9,799
Roll Forward Amounts	(\$5,182,185)	(\$110,569)	(\$24,378)	-	(\$33,887)	\$762	(\$140,870)	-	\$1,592	(\$793)
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	\$2,060,208	-	-	-	-	-	\$1,025	-	-	-
Total Claimable Cost	\$37,176,822	\$420,668	\$8,439	-	\$50,291	\$1,587	\$545,066	-	\$34,600	\$9,006

Fiscal Year 2009-2010 actual
For Use In Year 2011-2012

County of Contra Costa
OMB A-87 Cost Allocation Plan

Date Printed: 12/16/2010

Exhibit A

Cost Exhibit (Continued)

Department	Total	0038 CHILD CARE	0043- ELECTIONS	0059 COMMUNITY ACCESS TV	0080 MINOR BLDG IMPROVEMENTS	0111 PLANT ACQUIS GF	0114 PLANT AQ CONSERV AND DEV	0135 ECONOMIC PROMOTION	0202 TRIAL COURTS	0231 CHNG VENUE TRIALS IN CNTY
BUILDING USE ALLOWANCE	\$5,983,385	-	\$2,475	-	-	-	-	-	\$976,917	-
BUILDING USE RENTAL RATES	(\$2,539,770)	-	-	-	-	-	-	-	-	-
EQUIPMENT DEPRECIATION	\$5,568,657	-	\$917,870	-	-	-	-	-	-	-
0003-COUNTY ADMINISTRATOR	\$1,716,867	-	\$2,952	-	-	-	-	-	\$1,122	\$1
0010-AUDITOR-CONTROLLER	\$5,304,618	-	\$12,923	-	-	-	-	-	\$13,531	\$1
BOS- ANNUAL AUDIT	\$109,682	-	\$144	-	-	-	-	-	\$98	-
0015-TREASURER-TAX COLLECTOR	\$764,663	-	\$940	-	-	-	-	-	\$154	-
0020-PURCHASING	\$546,347	-	-	-	-	-	-	-	-	-
0030-COUNTY COUNSEL	\$1,818,785	-	\$9,791	-	-	-	-	-	\$12,216	-
0035-HUMAN RESOURCES	\$3,323,078	-	\$14,367	-	-	-	-	-	-	-
0060-COMMUNICATIONS	\$1,175,812	-	\$4,673	-	-	-	-	\$114	\$72,475	-
0149-GENERAL SERVICES	\$84,471	-	-	-	-	-	-	-	-	-
0077-BUILDING OCCUPANCY	\$11,546,676	-	\$205,610	-	-	-	-	-	\$2,467,508	-
0079-FACILITIES MAINTENANCE	\$81,893	-	\$915	-	-	-	-	-	-	-
0145-EMPLOYEE / RETIREE BENEFITS	\$1,103,631	-	\$4,071	-	-	-	-	-	-	-
0147-INFORMATION TECHNOLOGY	\$301,579	-	\$640	-	-	-	-	-	\$69,881	-
0148-PRINT AND MAIL SERVICES	\$271,889	-	\$9,912	-	-	-	-	\$2	-	-
0150-INSURANCE/RISK MANAGEMENT	\$3,100,575	-	-	-	-	-	-	-	-	-
4980 RETIREMENT ADMINISTRATION	\$35,961	-	\$97	-	-	-	-	-	-	-
Total Actual Costs	\$40,298,799	-	\$1,187,380	-	-	-	-	\$116	\$3,613,902	\$2
Roll Forward Amounts	(\$5,182,185)	-	(\$153,095)	-	-	-	-	(\$155)	\$155,917	-
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	\$2,060,208	-	\$698	-	-	-	-	-	-	-
Total Claimable Cost	\$37,176,822	-	\$1,034,983	-	-	-	-	(\$39)	\$3,769,819	\$2

Fiscal Year 2009-2010 actual
For Use In Year 2011-2012

County of Contra Costa
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Exhibit A

Cost Exhibit (Continued)

Department	Total	0235 LAW & JUSTICE SYSTEMS DEV	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
BUILDING USE ALLOWANCE	\$5,983,385	-	-	-	\$187,709	\$117,755	\$3,228	-	-	\$366,055
BUILDING USE RENTAL RATES	(\$2,539,770)	-	-	-	(\$147,596)	(\$389,697)	-	-	(\$125,303)	-
EQUIPMENT DEPRECIATION	\$5,568,657	\$4,147	-	-	\$596	\$8,854	-	-	-	\$1,155,429
0003-COUNTY ADMINISTRATOR	\$1,716,867	-	-	-	\$16,745	\$9,869	\$529	-	\$7,957	\$50,166
0010-AUDITOR-CONTROLLER	\$5,304,618	\$68	-	-	\$66,071	\$44,883	\$1,209	-	\$73,869	\$155,122
BOS- ANNUAL AUDIT	\$109,682	-	-	-	\$799	\$405	\$40	-	\$197	\$1,433
0015-TREASURER-TAX COLLECTOR	\$764,663	-	-	-	\$4,084	\$2,776	\$61	-	\$2,953	\$10,007
0020-PURCHASING	\$546,347	-	-	-	\$10,506	\$9,123	-	-	-	\$87,637
0030-COUNTY COUNSEL	\$1,818,785	-	\$17,115	-	\$108,435	\$13,015	-	-	\$485	\$186,781
0035-HUMAN RESOURCES	\$3,323,078	-	-	-	\$62,128	\$38,831	\$776	-	\$62,905	\$191,821
0060-COMMUNICATIONS	\$1,175,812	\$1,002	\$58	\$55	\$15,419	\$9,048	\$112	-	\$2,190	\$60,272
0149-GENERAL SERVICES	\$84,471	-	-	-	-	-	-	-	-	-
0077-BUILDING OCCUPANCY	\$11,546,676	-	-	-	\$620,452	\$286,349	-	-	-	\$1,069,309
0079-FACILITIES MAINTENANCE	\$81,893	-	-	-	(\$132)	\$650	-	-	(\$122)	\$2,264
0145-EMPLOYEE / RETIREE BENEFITS	\$1,103,631	\$107	-	-	\$24,175	\$14,076	\$250	-	\$19,290	\$86,218
0147-INFORMATION TECHNOLOGY	\$301,579	\$2,778	\$14	-	\$14,176	\$8,218	\$246	\$14	\$2,851	\$1,814
0148-PRINT AND MAIL SERVICES	\$271,889	-	\$107	-	\$2,738	\$760	\$2	-	\$3,860	\$4,871
0150-INSURANCE/RISK MANAGEMENT	\$3,100,575	-	-	-	\$384,005	\$26,836	-	-	-	\$1,401,917
4980 RETIREMENT ADMINISTRATION	\$35,961	\$10	-	-	\$1,013	\$540	\$8	-	\$559	\$4,171
Total Actual Costs	\$40,298,799	\$8,112	\$17,294	\$55	\$1,371,323	\$202,291	\$6,461	\$14	\$51,691	\$4,835,287
Roll Forward Amounts	(\$5,182,185)	\$591	\$4,965	\$15	\$408,277	(\$123,310)	\$8,964	\$29	(\$15,900)	(\$775,762)
Regular Adjustments										
One Time Adjustments	\$2,060,208				\$2,036	\$1,121			\$4,303	\$662,728
Total Claimable Cost	\$37,176,822	\$8,703	\$22,259	\$70	\$1,781,636	\$80,102	\$15,425	\$43	\$40,094	\$4,722,253

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Exhibit A

Cost Exhibit (Continued)

Department	Total	0258 SHERIFF LAW ENFORCEMENT	0259 AID TO POLICE SVC AREAS	0265 VEHICLE THEFT PROGRAM	0280 CONSERVE AND DEV	0285 ABAG SEP GRANT	0300-SHERIFF DETENTION	0301 HLTH SVCS- DETENTION INMATES	0308- PROBATION	0309 PROBATION FACILITIES
BUILDING USE ALLOWANCE	\$5,983,385	-	-	-	-	-	\$1,702,995	-	\$497,363	-
BUILDING USE RENTAL RATES	(\$2,539,770)	-	-	-	\$94,517	-	-	-	\$159,839	-
EQUIPMENT DEPRECIATION	\$5,568,657	-	-	-	\$238,968	-	\$65,757	\$3,424	\$26,674	\$2,184
0003-COUNTY ADMINISTRATOR	\$1,716,867	\$2,234	-	-	\$26,131	-	\$25,443	\$4,504	\$21,890	\$4,054
0010-AUDITOR-CONTROLLER	\$5,304,618	\$6,885	-	-	\$127,183	-	\$122,819	\$9,169	\$106,716	\$8,607
BOS- ANNUAL AUDIT	\$109,682	\$140	-	-	\$1,699	-	\$867	\$393	\$446	\$353
0015-TREASURER-TAX COLLECTOR	\$764,663	\$439	-	-	\$5,083	-	\$8,534	\$1,320	\$5,950	\$1,412
0020-PURCHASING	\$546,347	-	-	-	-	-	-	-	\$20,734	-
0030-COUNTY COUNSEL	\$1,818,785	-	-	-	-	-	-	-	\$104,212	-
0035-HUMAN RESOURCES	\$3,323,078	\$6,989	-	-	\$73,388	-	\$171,240	-	\$142,506	-
0060-COMMUNICATIONS	\$1,175,812	\$460	-	-	\$30,755	-	\$10,497	\$3,287	\$13,363	\$9,794
0149-GENERAL SERVICES	\$84,471	-	-	-	-	-	-	-	-	-
0077-BUILDING OCCUPANCY	\$11,546,676	-	-	-	-	-	\$3,500,659	-	\$349,583	\$1,600,383
0079-FACILITIES MAINTENANCE	\$81,893	\$478	-	-	-	-	(\$662)	(\$53)	\$1,904	\$13
0145-EMPLOYEE / RETIREE BENEFITS	\$1,103,631	\$1,850	-	-	\$24,177	-	\$75,420	\$3,859	\$43,444	\$12,842
0147-INFORMATION TECHNOLOGY	\$301,579	\$9	-	-	\$19,902	-	\$1,025	\$165	\$8,388	\$419
0148-PRINT AND MAIL SERVICES	\$271,889	-	-	-	\$2,587	-	\$9,119	\$276	\$1,666	\$1,036
0150-INSURANCE/RISK MANAGEMENT	\$3,100,575	-	-	-	-	-	-	-	\$407,154	-
4980 RETIREMENT ADMINISTRATION	\$35,961	\$36	-	-	\$802	-	\$3,584	\$348	\$1,242	\$1,157
Total Actual Costs	\$40,298,799	\$19,520	-	-	\$645,192	-	\$5,697,297	\$26,692	\$1,913,074	\$1,642,254
Roll Forward Amounts	(\$5,182,185)	(\$4,482)	-	-	-	-	(\$569,702)	(\$4,822)	(\$26,362)	(\$614,889)
Regular Adjustments		-	-	-	-	-	-	-	-	-
One Time Adjustments	\$2,060,208	-	-	-	-	-	\$133,674	\$724	\$18,362	\$7,780
Total Claimable Cost	\$37,176,822	\$15,038	-	-	\$645,192	-	\$5,261,269	\$22,594	\$1,905,074	\$1,035,145

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Exhibit A

Cost Exhibit (Continued)

Department	Total	0310 PROB CARE OF COURT WARDS	0325 JUSTICE SYSTEM PROGRAMS	0330 CO DRAINAGE MAINTENANCE	0335-AG WEIGHTS & MEASURES	0341 BUILDING INSPECTION	0355- RECORDER	0357- COMMUNITY DEVELOPMENT	0358 MANDATORY SUBSCRIPTION S	0359-CORONER
BUILDING USE ALLOWANCE	\$5,983,385	-	-	-	\$5,439	\$23,055	\$8,141	\$28,683	-	-
BUILDING USE RENTAL RATES	(\$2,539,770)	-	-	-	-	-	-	\$25,144	-	-
EQUIPMENT DEPRECIATION	\$5,568,657	-	-	-	\$11,386	-	\$238,939	\$642	-	\$14,484
0003-COUNTY ADMINISTRATOR	\$1,716,867	-	-	\$373	\$5,855	\$661	\$9,190	\$4,841	-	\$1,096
0010-AUDITOR-CONTROLLER	\$5,304,618	-	-	\$610	\$15,203	\$2,297	\$16,707	\$14,360	-	\$26,491
BOS- ANNUAL AUDIT	\$109,682	-	-	\$33	\$207	-	\$264	\$60	-	\$68
0015-TREASURER-TAX COLLECTOR	\$764,663	-	-	\$28	\$1,035	\$137	\$986	\$200	-	\$297
0020-PURCHASING	\$546,347	-	-	-	\$9,952	\$1,658	\$24,328	\$20,734	-	-
0030-COUNTY COUNSEL	\$1,818,785	-	-	-	\$10,499	\$21,577	\$25,414	\$64,598	-	-
0035-HUMAN RESOURCES	\$3,323,078	-	-	-	\$17,860	\$3,883	\$17,860	\$3,106	-	\$3,496
0060-COMMUNICATIONS	\$1,175,812	-	-	-	\$1,803	\$717	\$3,086	-	-	\$1,268
0149-GENERAL SERVICES	\$84,471	-	-	-	-	-	-	-	-	-
0077-BUILDING OCCUPANCY	\$11,546,676	-	-	-	\$72,344	-	-	-	-	-
0079-FACILITIES MAINTENANCE	\$81,893	-	-	-	\$640	-	\$541	-	-	(\$7)
0145-EMPLOYEE / RETIREE BENEFITS	\$1,103,631	-	-	-	\$5,096	\$808	\$4,978	\$646	-	\$1,567
0147-INFORMATION TECHNOLOGY	\$301,579	-	-	-	\$3,937	-	\$478	-	-	\$23
0148-PRINT AND MAIL SERVICES	\$271,889	-	-	-	\$945	-	\$6,096	\$110	-	\$48
0150-INSURANCE/RISK MANAGEMENT	\$3,100,575	-	-	-	\$12,374	-	\$8,126	\$191,681	-	-
4980 RETIREMENT ADMINISTRATION	\$35,961	-	-	-	\$124	-	\$113	-	-	\$76
Total Actual Costs	\$40,298,799	-	-	\$1,044	\$174,699	\$54,793	\$365,247	\$354,805	-	\$48,907
Roll Forward Amounts	(\$5,182,185)	(\$1)	-	\$905	(\$376,242)	(\$354,575)	(\$154,707)	(\$60,413)	-	\$12,648
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	\$2,060,208	-	-	-	\$83	\$84,896	-	\$1,677	-	\$8,162
Total Claimable Cost	\$37,176,822	(\$1)	-	\$1,949	(\$201,460)	(\$214,886)	\$210,540	\$296,069	-	\$69,717

County of Contra Costa
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Exhibit A

Cost Exhibit (Continued)

Department	Total	0362- EMERGENCY SERVICES	0364 PUBLIC ADMINISTRATO R	0366-ANIMAL SERVICES	0450-HS-PUBLIC HEALTH	0451 CONSERVATOR/ GUARDIANSHIP	0452-HS- ENVIRONMENT AL HEALTH	0460-HS-CA CHILD SERVICES	0462 FED REIM EMERG CARE	0463-HS- HOMELESS
BUILDING USE ALLOWANCE	\$5,983,385	\$44,466	-	\$201,339	\$182,113	-	\$11,898	\$12,000	-	\$118,122
BUILDING USE RENTAL RATES	(\$2,539,770)	-	-	-	(\$361,219)	-	(\$1,429)	(\$40,487)	-	(\$79,197)
EQUIPMENT DEPRECIATION	\$5,568,657	\$157,363	-	\$258	\$88,876	-	\$89,741	-	-	-
0003-COUNTY ADMINISTRATOR	\$1,716,867	\$3,631	-	\$16,447	\$55,628	-	\$13,470	\$6,571	-	\$2,146
0010-AUDITOR-CONTROLLER	\$5,304,618	\$13,082	-	\$48,876	\$149,555	\$1,477	\$48,003	\$15,853	-	\$5,260
BOS- ANNUAL AUDIT	\$109,882	\$222	-	\$965	\$2,597	-	\$869	\$167	-	\$169
0015-TREASURER-TAX COLLECTOR	\$764,663	\$905	-	\$2,112	\$10,573	-	\$2,733	\$1,173	-	\$636
0020-PURCHASING	\$546,347	-	-	\$13,546	\$64,414	-	\$276	\$14,928	-	-
0030-COUNTY COUNSEL	\$1,818,785	-	-	\$31,081	-	-	-	-	-	-
0035-HUMAN RESOURCES	\$3,323,078	\$12,038	-	\$31,452	\$152,602	-	\$38,053	\$20,580	-	\$2,329
0060-COMMUNICATIONS	\$1,175,812	\$147,351	\$83	\$5,220	\$22,217	\$3,640	\$23,185	\$933	-	\$4,085
0149-GENERAL SERVICES	\$84,471	-	-	-	-	-	-	-	-	-
0077-BUILDING OCCUPANCY	\$11,546,676	-	\$2,023	\$441,148	-	-	-	-	-	-
0079-FACILITIES MAINTENANCE	\$81,893	\$4,312	-	\$60	\$1,751	-	\$3,920	(\$35)	-	\$652
0145-EMPLOYEE / RETIREE BENEFITS	\$1,103,631	\$5,537	\$109	\$8,974	\$43,369	\$811	\$14,617	\$6,563	-	\$700
0147-INFORMATION TECHNOLOGY	\$301,579	\$71	\$4	\$4,393	\$679	\$39	\$226	\$131	-	\$11
0148-PRINT AND MAIL SERVICES	\$271,889	\$3,904	\$33	\$3,573	\$11,530	\$610	\$4,928	\$1,246	-	\$54
0150-INSURANCE/RISK MANAGEMENT	\$3,100,575	-	-	\$29,491	\$567,170	-	-	-	-	-
4980 RETIREMENT ADMINISTRATION	\$35,961	\$273	\$10	\$219	\$1,046	\$73	\$603	\$205	-	\$19
Total Actual Costs	\$40,298,799	\$393,155	\$2,262	\$839,154	\$992,901	\$6,650	\$251,093	\$39,828	-	\$54,986
Roll Forward Amounts	(\$5,182,185)	\$158,594	\$809	(\$417,511)	(\$191,236)	\$427	(\$43,711)	\$2,359	-	\$36,922
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	\$2,060,208	\$73,321	-	\$234	\$23,686	\$3,289	\$58,168	\$9	-	\$1,397
Total Claimable Cost	\$37,176,822	\$625,070	\$3,071	\$421,877	\$825,351	\$10,366	\$265,550	\$42,196	-	\$93,305

County of Contra Costa
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Exhibit A

Cost Exhibit (Continued)

Department	Total	0465 HS- HOSPITAL SUBSIDY	0466-HS DRUG ABUSE	0467-HS- MENTAL HEALTH	0472 GENERAL SEWER PLANNING	0473 KELLER SRCHRGE/MITG N PROG	0501 EMPLOY- HUMAN SVC	0502 EHSD CHILDREN & FAMILY SVCS	0503 EHSD ADULT & AGING SVCS	0504 EHSD WORKFORCE SVCS
BUILDING USE ALLOWANCE	\$5,983,385	-	\$54,731	\$108,767	-	-	\$742,092	-	-	-
BUILDING USE RENTAL RATES	(\$2,539,770)	-	(\$269,092)	(\$466,650)	-	-	(\$1,131,733)	-	-	-
EQUIPMENT DEPRECIATION	\$5,568,657	-	-	-	-	-	-	-	-	-
0003-COUNTY ADMINISTRATOR	\$1,716,867	-	\$5,126	\$94,782	-	-	\$18,140	\$23,329	\$20,581	\$27,397
0010-AUDITOR-CONTROLLER	\$5,304,618	-	\$36,674	\$328,781	-	\$68	\$105,727	\$90,750	\$96,358	\$124,055
BOS- ANNUAL AUDIT	\$109,682	-	\$361	\$7,163	-	-	\$562	\$1,197	\$737	\$1,019
0015-TREASURER-TAX COLLECTOR	\$764,663	-	\$1,118	\$50,146	-	-	\$62,923	\$7,849	\$7,129	\$8,119
0020-PURCHASING	\$546,347	-	-	-	-	-	(\$58,842)	-	-	-
0030-COUNTY COUNSEL	\$1,818,785	-	-	-	-	-	\$215,870	\$4,692	-	-
0035-HUMAN RESOURCES	\$3,323,078	-	\$10,872	\$139,400	-	-	\$61,352	\$106,007	\$133,964	\$173,571
0060-COMMUNICATIONS	\$1,175,812	-	\$3,028	\$42,134	-	-	\$27,529	\$44,914	\$25,522	\$63,450
0149-GENERAL SERVICES	\$84,471	-	-	-	-	-	-	-	-	-
0077-BUILDING OCCUPANCY	\$11,546,676	-	-	-	-	-	-	-	-	-
0079-FACILITIES MAINTENANCE	\$81,893	-	\$436	\$7,693	-	(\$1,783)	\$9,260	\$17,646	\$3,444	\$11,438
0145-EMPLOYEE / RETIREE BENEFITS	\$1,103,631	-	\$3,432	\$44,338	-	-	\$21,065	\$34,217	\$40,468	\$52,375
0147-INFORMATION TECHNOLOGY	\$301,579	-	\$129	\$705	-	-	\$50,553	\$865	\$788	\$1,088
0148-PRINT AND MAIL SERVICES	\$271,889	-	\$265	\$4,704	-	-	\$38,580	\$4,407	\$28,442	\$26,179
0150-INSURANCE/RISK MANAGEMENT	\$3,100,575	-	-	-	-	-	-	-	-	-
4980 RETIREMENT ADMINISTRATION	\$35,961	-	\$106	\$1,381	-	-	\$747	\$1,095	\$1,134	\$1,464
Total Actual Costs	\$40,298,799	-	(\$152,814)	\$363,344	-	(\$1,715)	\$163,825	\$336,968	\$358,567	\$490,155
Roll Forward Amounts	(\$5,182,185)	-	(\$23,684)	(\$40,856)	(\$10)	(\$19,403)	\$49,276	(\$176,986)	(\$4,016)	(\$12,359)
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	\$2,060,208	-	\$6,880	\$75,030	-	-	\$17,354	\$93,308	\$23,472	\$48,140
Total Claimable Cost	\$37,176,822	-	(\$169,618)	\$397,518	(\$10)	(\$21,118)	\$230,455	\$253,290	\$378,023	\$525,936

Fiscal Year 2009-2010 actual
For Use In Year 2011-2012

County of Contra Costa
OMB A-87 Cost Allocation Plan

Date Printed: 12/16/2010

Exhibit A

Cost Exhibit (Continued)

Department	Total	0507 EHSD ANN	0535 EHSD	0579 VETERANS	0580 KELLER	0581 ZERO	0583 EHSD	0588-	0590 HUD	0591 HOUSING
		ADLER CHILD & FAM	SERVICE INTEGRATION	SERVICE OFFICE	CNYN MTGATN FUND	TLRNCN DOM VIOL INIT	WFRC INVEST BOARD	COMMUNITY SERVICES	HOPWA GRANT	REHAB
BUILDING USE ALLOWANCE	\$5,983,385	-	-	-	-	-	\$14,820	\$56,962	-	-
BUILDING USE RENTAL RATES	(\$2,539,770)	-	-	-	-	-	-	-	-	-
EQUIPMENT DEPRECIATION	\$5,568,657	-	-	-	-	-	-	\$34,184	-	\$1,437
0003-COUNTY ADMINISTRATOR	\$1,716,867	-	-	-	\$293	\$193	\$7,978	\$42,449	\$41	-
0010-AUDITOR-CONTROLLER	\$5,304,618	-	\$79	\$382	\$580	(\$127)	\$34,612	\$111,316	\$68	\$22
BOS- ANNUAL AUDIT	\$109,682	-	-	-	\$26	\$17	\$337	\$2,229	\$4	-
0015-TREASURER-TAX COLLECTOR	\$764,663	-	\$46	-	\$80	\$82	\$2,665	\$8,058	\$4	-
0020-PURCHASING	\$546,347	-	-	-	-	-	-	\$34,833	-	-
0030-COUNTY COUNSEL	\$1,818,785	-	-	-	-	-	-	\$284	-	-
0035-HUMAN RESOURCES	\$3,323,078	-	-	-	-	-	\$45,431	\$114,549	-	-
0060-COMMUNICATIONS	\$1,175,812	-	\$54	\$397	-	\$225	\$1,248	\$32,440	-	\$69
0149-GENERAL SERVICES	\$84,471	-	-	-	-	-	-	-	-	-
0077-BUILDING OCCUPANCY	\$11,546,676	-	-	\$181,847	-	-	-	-	-	-
0079-FACILITIES MAINTENANCE	\$81,893	-	-	-	-	-	\$1,102	\$6,365	-	-
0145-EMPLOYEE / RETIREE BENEFITS	\$1,103,631	-	-	\$275	\$41	\$81	\$10,044	\$29,120	-	\$297
0147-INFORMATION TECHNOLOGY	\$301,579	-	-	\$133	-	-	\$658	\$4,110	-	\$13
0148-PRINT AND MAIL SERVICES	\$271,889	-	-	\$158	\$80	\$7	\$954	\$6,925	-	\$849
0150-INSURANCE/RISK MANAGEMENT	\$3,100,575	-	-	\$30,072	-	-	-	-	-	-
4980 RETIREMENT ADMINISTRATION	\$35,961	-	-	\$25	\$3	\$7	\$53	\$476	-	\$26
Total Actual Costs	\$40,298,799	-	\$179	\$213,289	\$1,103	\$485	\$119,902	\$484,300	\$117	\$2,713
Roll Forward Amounts	(\$5,182,185)	-	(\$3,203)	(\$114,107)	\$1,093	\$464	\$53,418	(\$65,180)	\$21	(\$1,331)
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	\$2,060,208	-	-	-	-	-	\$1,806	\$44,308	-	\$1,391
Total Claimable Cost	\$37,176,822	-	(\$3,024)	\$99,182	\$2,196	\$949	\$175,126	\$463,428	\$138	\$2,773

County of Contra Costa
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (Continued)

Department	Total	0593 HUD		0594 HUD HOME BLOCK GRANT	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
		0592 HUD BLOCK GRANT	EMERGENCY SHELTER GRT							
BUILDING USE ALLOWANCE	\$5,983,385	-	-	-	\$199,941	-	-	\$41,347	-	-
BUILDING USE RENTAL RATES	(\$2,539,770)	-	-	-	-	-	-	-	-	-
EQUIPMENT DEPRECIATION	\$5,568,657	-	-	-	\$41,132	-	-	-	-	-
0003-COUNTY ADMINISTRATOR	\$1,716,867	\$608	\$48	\$296	\$47,050	-	-	\$654,461	-	-
0010-AUDITOR-CONTROLLER	\$5,304,618	\$3,788	\$83	\$640	\$68,712	-	-	\$1,737,260	-	-
BOS- ANNUAL AUDIT	\$109,682	\$53	\$4	\$26	\$2,634	-	-	\$56,608	-	-
0015-TREASURER-TAX COLLECTOR	\$764,663	\$244	\$5	\$113	\$5,334	-	-	\$421,580	-	-
0020-PURCHASING	\$546,347	-	-	-	\$14,342	-	-	\$3,042	-	-
0030-COUNTY COUNSEL	\$1,818,785	-	-	-	\$152,067	-	-	-	-	-
0035-HUMAN RESOURCES	\$3,323,078	-	-	-	\$33,003	-	-	\$50,480	-	-
0060-COMMUNICATIONS	\$1,175,812	\$3	-	-	\$11,918	-	-	\$4,430	-	-
0149-GENERAL SERVICES	\$84,471	-	-	-	-	-	-	-	-	-
0077-BUILDING OCCUPANCY	\$11,546,676	-	-	-	-	-	-	-	-	-
0079-FACILITIES MAINTENANCE	\$81,893	\$16	-	\$8	\$96	-	-	\$1,099	-	-
0145-EMPLOYEE / RETIREE BENEFITS	\$1,103,631	-	-	-	\$31,526	-	-	\$14,246	-	-
0147-INFORMATION TECHNOLOGY	\$301,579	-	-	-	\$4,524	-	-	\$206	-	-
0148-PRINT AND MAIL SERVICES	\$271,889	\$27	-	\$17	\$1,967	-	-	\$7,536	-	-
0150-INSURANCE/RISK MANAGEMENT	\$3,100,575	-	-	-	-	-	-	-	\$54	\$1,824
4980 RETIREMENT ADMINISTRATION	\$35,961	-	-	-	\$1,064	-	-	\$337	-	-
Total Actual Costs	\$40,298,799	\$4,739	\$140	\$1,100	\$615,310	-	-	\$2,992,632	\$54	\$1,824
Roll Forward Amounts	(\$5,182,185)	\$1,357	(\$61)	(\$294)	\$14,325	-	-	\$278,316	(\$259)	(\$6,272)
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	\$2,060,208	-	-	-	\$90,822	-	-	\$960	-	-
Total Claimable Cost	\$37,176,822	\$6,096	\$79	\$806	\$720,457	-	-	\$3,271,908	(\$205)	(\$4,448)

County of Contra Costa
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (Continued)

Department	Total	4996 WORKERS				111600-0589		120600-0620 LIBRARY	140100-0841 AIRPORT	145000-0540 HS- HOSPITAL ENTERPRISE
		4992 WORKERS COMP (CCFIRE)	COMP (COUNTY)	4997 AUTO LIABILITY	4998 PUBLIC LIABILITY	110800-0006- ROAD FUNDS	CHILD DEVELOPMENT			
BUILDING USE ALLOWANCE	\$5,983,385	-	-	-	-	-	-	\$18,737	-	\$160,858
BUILDING USE RENTAL RATES	(\$2,539,770)	-	-	-	-	-	-	-	-	(\$197,698)
EQUIPMENT DEPRECIATION	\$5,568,657	-	-	-	-	-	-	-	-	-
0003-COUNTY ADMINISTRATOR	\$1,716,867	-	-	-	-	\$7,321	-	\$51,632	\$2,492	\$260,926
0010-AUDITOR-CONTROLLER	\$5,304,618	-	-	-	-	\$15,743	\$341	\$163,438	\$7,385	\$809,548
BOS- ANNUAL AUDIT	\$109,682	-	-	-	-	\$638	-	\$2,695	\$171	\$9,686
0015-TREASURER-TAX COLLECTOR	\$764,663	-	-	-	-	\$664	-	\$11,115	\$520	\$65,034
0020-PURCHASING	\$546,347	-	-	-	-	-	-	\$24,426	-	\$263,342
0030-COUNTY COUNSEL	\$1,818,785	-	-	-	-	(\$117,864)	-	\$35,737	\$5,687	\$536,027
0035-HUMAN RESOURCES	\$3,323,078	-	-	-	-	-	-	\$145,613	\$5,824	\$885,717
0060-COMMUNICATIONS	\$1,175,812	-	\$2	-	-	-	\$2,027	\$9,722	\$1,327	\$295,167
0149-GENERAL SERVICES	\$84,471	-	-	-	-	-	-	-	-	-
0077-BUILDING OCCUPANCY	\$11,546,676	-	-	-	-	-	-	-	-	-
0079-FACILITIES MAINTENANCE	\$81,893	-	-	-	-	\$1,274	-	\$2,882	\$169	\$6,794
0145-EMPLOYEE / RETIREE BENEFITS	\$1,103,631	-	-	-	-	-	\$2,157	\$36,052	\$2,156	\$276,334
0147-INFORMATION TECHNOLOGY	\$301,579	-	-	-	-	-	\$218	\$3,125	\$562	\$15,429
0148-PRINT AND MAIL SERVICES	\$271,889	-	-	-	-	\$216	\$174	\$3,674	\$173	\$15,208
0150-INSURANCE/RISK MANAGEMENT	\$3,100,575	\$2,044	\$16,260	\$562	\$2,484	-	-	-	-	-
4980 RETIREMENT ADMINISTRATION	\$35,961	-	-	-	-	-	\$194	\$518	\$85	\$8,288
Total Actual Costs	\$40,298,799	\$2,044	\$16,262	\$562	\$2,484	(\$92,008)	\$5,111	\$509,366	\$26,551	\$3,410,660
Roll Forward Amounts	(\$5,182,185)	(\$6,872)	(\$55,047)	(\$1,893)	(\$9,845)	(\$549,487)	(\$2,118)	(\$169,419)	(\$16,562)	\$186,414
Regular Adjustments										
One Time Adjustments	\$2,060,208					\$413,054	\$5,828	\$11,366		\$22,261
Total Claimable Cost	\$37,176,822	(\$4,828)	(\$38,785)	(\$1,331)	(\$7,361)	(\$228,441)	\$8,821	\$351,313	\$9,989	\$3,619,335

County of Contra Costa
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (Continued)

Department	Total	150100-0064- FLEET SERVICES	202000-7300 CONSOLIDATED FIRE	203000-7030 CROCKET- CARQ FIRE	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
BUILDING USE ALLOWANCE	\$5,983,385	\$3,619	-	-	-	-	-	-	-	-
BUILDING USE RENTAL RATES	(\$2,539,770)	\$88,756	-	-	-	-	-	-	-	-
EQUIPMENT DEPRECIATION	\$5,568,657	\$329,353	\$1,867,102	\$74,734	\$135,880	-	-	-	-	-
0003-COUNTY ADMINISTRATOR	\$1,716,867	\$4,978	\$38,808	\$1,331	\$7,898	\$6,159	\$96	\$242	\$2,207	\$123
0010-AUDITOR-CONTROLLER	\$5,304,618	\$33,330	\$159,623	\$14,160	\$30,480	\$10,655	\$144	\$514	\$8,683	\$186
BOS- ANNUAL AUDIT	\$109,682	\$388	\$2,147	\$61	\$483	\$537	\$8	\$21	\$119	\$11
0015-TREASURER-TAX COLLECTOR	\$764,663	\$1,260	\$18,674	\$502	\$4,047	\$376	-	\$86	\$968	-
0020-PURCHASING	\$546,347	-	(\$16,778)	-	-	-	-	-	-	-
0030-COUNTY COUNSEL	\$1,818,785	-	(\$38,080)	-	-	\$5,033	-	-	-	-
0035-HUMAN RESOURCES	\$3,323,078	\$5,824	\$145,225	\$6,989	\$26,017	-	-	-	\$9,319	-
0060-COMMUNICATIONS	\$1,175,812	\$443	\$42,295	-	\$812	\$1,325	-	-	\$27	-
0149-GENERAL SERVICES	\$84,471	\$84,471	-	-	-	-	-	-	-	-
0077-BUILDING OCCUPANCY	\$11,546,676	-	-	-	-	-	-	-	-	-
0079-FACILITIES MAINTENANCE	\$81,893	-	(\$797)	\$31	\$344	(\$175)	-	-	-	-
0145-EMPLOYEE / RETIREE BENEFITS	\$1,103,631	\$1,707	\$43,055	\$1,455	\$9,612	-	-	-	\$3,834	-
0147-INFORMATION TECHNOLOGY	\$301,579	\$50	\$3,370	-	\$2,432	-	-	-	\$51	-
0148-PRINT AND MAIL SERVICES	\$271,889	\$99	\$981	-	-	\$374	-	-	\$2	-
0150-INSURANCE/RISK MANAGEMENT	\$3,100,575	-	-	-	-	-	-	-	-	-
4980 RETIREMENT ADMINISTRATION	\$35,961	\$44	\$1,156	-	\$378	-	-	-	\$170	-
Total Actual Costs	\$40,298,799	\$554,322	\$2,266,781	\$99,263	\$218,383	\$24,284	\$248	\$863	\$25,380	\$320
Roll Forward Amounts	(\$5,182,185)	-	(\$411,800)	(\$37,457)	\$16,424	(\$79,017)	\$16	\$73	(\$3,479)	(\$19)
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	\$2,060,208	-	\$14,897	-	-	\$76,215	-	-	-	-
Total Claimable Cost	\$37,176,822	\$554,322	\$1,869,878	\$61,806	\$234,807	\$21,482	\$264	\$936	\$21,901	\$301

Fiscal Year 2009-2010 actual
For Use In Year 2011-2012

County of Contra Costa
OMB A-87 Cost Allocation Plan

Date Printed: 12/16/2010

Exhibit A

Cost Exhibit (Continued)

Department	Total	8150 LOCAL AGENCY FORMATION (LAFCO)			2nd Alloc Remains
		FIRST FIVE	ALL OTHER		
BUILDING USE ALLOWANCE	\$5,983,385	-	-	\$42,515	-
BUILDING USE RENTAL RATES	(\$2,539,770)	-	-	\$189,536	-
EQUIPMENT DEPRECIATION	\$5,568,657	-	-	\$14,356	-
0003-COUNTY ADMINISTRATOR	\$1,716,867	-	-	\$79,150	\$3
0010-AUDITOR-CONTROLLER	\$5,304,618	-	-	\$150,395	\$4
BOS- ANNUAL AUDIT	\$109,682	-	-	\$6,125	-
0015-TREASURER-TAX COLLECTOR	\$764,663	-	-	\$18,438	-
0020-PURCHASING	\$546,347	-	-	-	-
0030-COUNTY COUNSEL	\$1,818,785	(\$10,370)	\$916	\$29,369	-
0035-HUMAN RESOURCES	\$3,323,078	-	-	\$98,240	\$2
0060-COMMUNICATIONS	\$1,175,812	-	-	\$110,238	\$4
0149-GENERAL SERVICES	\$84,471	-	-	-	-
0077-BUILDING OCCUPANCY	\$11,546,676	-	-	\$243,170	\$2
0079-FACILITIES MAINTENANCE	\$81,893	-	-	(\$3,995)	\$9
0145-EMPLOYEE / RETIREE BENEFITS	\$1,103,631	\$129	-	\$23,905	-
0147-INFORMATION TECHNOLOGY	\$301,579	-	-	\$8,393	\$3
0148-PRINT AND MAIL SERVICES	\$271,889	\$73	-	\$36,516	-
0150-INSURANCE/RISK MANAGEMENT	\$3,100,575	-	-	-	-
4980 RETIREMENT ADMINISTRATION	\$35,961	\$12	-	\$312	-
Total Actual Costs	\$40,298,799	(\$10,156)	\$916	\$1,046,663	\$27
Roll Forward Amounts	(\$5,182,185)	(\$15,160)	-	(\$553,590)	-
Regular Adjustments	-	-	-	-	-
One Time Adjustments	\$2,060,208	-	-	\$25,743	-
Total Claimable Cost	\$37,176,822	(\$25,316)	\$916	\$518,816	-