Fiscal Year 2010-2011 actual
For Use In Year 2012-2013

County of Contra Costa
OMB A-87 Cost Allocation Plan
Exhibit A

Date Printed: 2/17/2012

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 WCCHCD IGT	0025 MGMT INFO SYSTEMS	0036 PERSONNEL MERIT BOARD
BUILDING USE ALLOWANCE	$6,057,356	$23,464	-	-	-	-	$28,013	-	-	-
BUILDING USE RENTAL RATES	($2,531,706)	-	-	-	-	-	$105,666	-	-	-
EQUIPMENT DEPRECIATION	$5,022,168	-	-	-	-	-	$11,143	-	$9,788	-
0003-COUNTY ADMINISTRATOR	$1,722,580	$1,690	$694	-	$6,094	$189	$7,418	-	$274	$152
0010-AUDITOR-CONTROLLER	$5,429,844	$15,101	$1,232	-	$41,120	$343	$31,129	-	$829	$277
BOS- ANNUAL AUDIT	$113,217	$40	$57	-	$499	$15	$311	-	$22	$13
0015-TREASURER-TAX COLLECTOR	$769,753	$584	$98	-	-	$41	$1,917	-	$73	$32
0020-PURCHASING	$433,514	$1,080	-	-	-	-	$2,591	-	-	-
0030-COUNTY COUNSEL	$1,307,062	$311,372	-	-	-	-	$105,047	-	-	$2,167
0035-HUMAN RESOURCES	$3,775,867	$16,060	-	-	-	-	$46,038	-	-	-
0060-COMMUNICATIONS	$1,521,651	$5,413	$895	-	$4,198	$8	$5,630	-	$267	$99
0149-GENERAL SERVICES	$110,451	-	-	-	-	-	-	-	-	-
0077-BUILDING OCCUPANCY	$10,859,402	$155,420	$29,776	-	$30,312	-	$214,655	-	-	$3,075
0079-FACILITIES MAINTENANCE	$301,751	$2,545	-	-	-	-	$19	-	-	-
0145-EMPLOYEE / RETIREE BENEFITS	$768,784	$3,239	($89)	-	-	-	$9,598	-	($118)	-
0147-INFORMATION TECHNOLOGY	$399,360	$11,720	$353	-	$3,244	-	$65,158	-	$12,803	-
0148-PRINT AND MAIL SERVICES	$86,202	$505	$639	-	-	-	$3,468	-	-	-
0150-INSURANCE/RISK MANAGEMENT	$2,878,885	$3,730	-	-	-	-	$13,373	-	-	$7
4980 RETIREMENT ADMINISTRATION	$34,414	$111	$13	-	-	-	$386	-	$18	-
Total Actual Costs	$38,055,555	$552,074	$33,668	-	$85,467	$596	$651,558	-	$23,956	$5,822
Roll Forward Amounts	($3,357,201)	($44,693)	($45,573)	($1)	($17,724)	$595	($126,680)	-	($26,132)	($6,881)
Regular Adjustments	$125,888	-	-	-	-	-	-	-	-	-
One Time Adjustments	$1,593,277	-	-	-	-	-	-	-	-	-
Total Claimable Cost	$37,417,498	$507,181	($11,905)	($1)	$67,743	$1,191	$525,878	-	($2,176)	($1,059)

County of Contra Costa
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Exhibit A

Cost Exhibit (Continued)

Department	Total	0038 CHILD CARE	0043- ELECTIONS	0059 COMMUNITY ACCESS TV	0060 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	$6,057,356	-	$2,475	-	-	-	-	-	$976,957	-
BUILDING USE RENTAL RATES	($2,531,706)	-	-	-	-	-	-	-	-	-
EQUIPMENT DEPRECIATION	$5,022,168	-	$902,420	-	-	-	-	-	-	-
0003-COUNTY ADMINISTRATOR	$1,722,580	-	$3,328	-	-	-	-	-	$1,276	$1
0010-AUDITOR-CONTROLLER	$5,429,844	-	$14,614	-	-	-	-	-	$11,772	$1
BOS- ANNUAL AUDIT	$113,217	-	$159	-	-	-	-	-	$105	-
0015-TREASURER-TAX COLLECTOR	$769,753	-	$1,039	-	-	-	-	-	$193	-
0020-PURCHASING	$433,514	-	-	-	-	-	-	-	-	-
0030-COUNTY COUNSEL	$1,307,062	-	$44,312	-	-	-	-	-	$12,814	-
0035-HUMAN RESOURCES	$3,775,867	-	$18,931	-	-	-	-	-	-	-
0060-COMMUNICATIONS	$1,521,651	-	$8,877	-	-	-	-	$158	$27,304	-
0149-GENERAL SERVICES	$110,451	-	-	-	-	$5,381	-	-	-	-
0077-BUILDING OCCUPANCY	$10,856,402	-	$168,328	-	-	-	-	-	$1,537,995	-
0079-FACILITIES MAINTENANCE	$301,751	-	$1,565	-	-	-	-	-	-	-
0145-EMPLOYEE / RETIREE BENEFITS	$768,784	-	$4,393	-	-	-	-	-	-	-
0147-INFORMATION TECHNOLOGY	$399,360	-	$727	-	-	-	-	-	$97,182	-
0148-PRINT AND MAIL SERVICES	$86,202	-	$2,056	-	-	-	-	-	-	-
0150-INSURANCE/RISK MANAGEMENT	$2,878,885	-	-	-	-	-	-	-	-	-
4980 RETIREMENT ADMINISTRATION	$34,414	-	$92	-	-	-	-	-	-	-
Total Actual Costs	$39,055,555	-	$1,173,316	-	-	$5,381	-	$158	$2,665,598	$2
Roll Forward Amounts	($3,357,201)	-	($157,892)	-	-	$5,376	-	$237	($709,254)	($5)
Regular Adjustments	$125,888	-	-	-	-	-	-	-	-	-
One Time Adjustments	$1,593,277	-	-	-	-	-	-	-	-	-
Total Claimable Cost	$37,417,498	-	$1,015,424	-	-	$10,757	-	$395	$1,956,344	($3)

County of Contra Costa
OMB A-87 Cost Allocation Plan
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	0246-DA WELFARE FRAUD	0248 CONFLICT DEFENSE SERVICES	0249 DCSS	0255-SHERIFF
BUILDING USE ALLOWANCE	$6,057,356	-	-	-	$187,714	$117,866	$3,234	-	-	$413,902
BUILDING USE RENTAL RATES	($2,531,706)	-	-	-	($123,511)	($387,950)	-	-	($133,377)	-
EQUIPMENT DEPRECIATION	$5,022,168	$4,147	-	-	-	$10,702	-	-	-	$1,068,172
0003-COUNTY ADMINISTRATOR	$1,722,580	-	-	-	$15,506	$7,805	$518	-	$7,250	$37,877
0010-AUDITOR-CONTROLLER	$5,429,844	$48	-	-	$79,093	$52,640	$990	-	$40,548	$189,819
BOS- ANNUAL AUDIT	$113,217	-	-	-	$770	$352	$40	-	$190	$1,372
0015-TREASURER-TAX COLLECTOR	$769,753	-	-	-	$3,892	$2,430	$49	-	$2,748	$8,903
0020-PURCHASING	$433,514	-	-	-	$11,663	$3,456	-	-	-	$77,752
0030-COUNTY COUNSEL	$1,307,062	-	$15,239	-	$169,626	$7,351	-	-	$861	$164,510
0035-HUMAN RESOURCES	$3,776,867	-	-	-	$68,410	$43,456	$429	-	$67,120	$189,740
0060-COMMUNICATIONS	$1,521,651	$1,357	$119	$12	$13,839	$14,049	$180	-	$1,691	$101,875
0149-GENERAL SERVICES	$110,451	-	-	-	-	-	-	-	-	-
0077-BUILDING OCCUPANCY	$10,856,402	-	-	-	$586,384	$282,099	-	-	-	$1,010,103
0079-FACILITIES MAINTENANCE	$301,751	-	-	-	$210	$1,399	-	-	$2,226	$4,322
0145-EMPLOYEE / RETIREE BENEFITS	$768,784	($47)	-	-	$12,048	$7,799	$53	-	$14,275	$31,499
0147-INFORMATION TECHNOLOGY	$399,360	$4,165	$15	-	$17,132	$10,343	$324	$18	$3,107	$1,983
0148-PRINT AND MAIL SERVICES	$86,202	-	-	-	$893	$502	-	-	$381	$2,590
0150-INSURANCE/RISK MANAGEMENT	$2,876,885	-	-	-	$331,757	$25,508	-	-	-	$1,808,963
4980 RETIREMENT ADMINISTRATION	$34,414	$7	-	-	$904	$552	$10	-	$521	$2,793
Total Actual Costs	$39,055,555	$9,677	$15,373	$12	$1,376,328	$200,359	$5,827	$18	$7,541	$5,116,175
Roll Forward Amounts	($3,357,201)	($1,303)	$231	$65	$278,600	($73,026)	$8,374	($62)	($83,659)	$495,085
Regular Adjustments	$125,888	-	-	-	-	-	-	-	-	-
One Time Adjustments	$1,593,277	-	-	-	-	-	-	-	-	-
Total Claimable Cost	$37,417,498	$8,374	$15,604	$77	$1,654,928	$127,333	$14,201	($44)	($76,118)	$5,611,260

County of Contra Costa
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (Continued)

Department	Total	0258 SHERIFF LAW ENFORCEMENT	0259 AID TO POLICE SVC AREAS	0265 VEHICLE THEFT PROGRAM	0277 SHERIFF POLICE SERVICES	0280 CONSERVE AND DEV	0285 ABAG SEP GRANT	0300-SHERIFF DETENTION	0301 HLTH SVCS-DETENTION INMATES	0308-PROBATION
BUILDING USE ALLOWANCE	$6,057,356	-	-	-	-	-	-	$1,704,323	-	$497,363
BUILDING USE RENTAL RATES	($2,531,706)	-	-	-	-	$94,517	-	-	-	$153,906
EQUIPMENT DEPRECIATION	$5,022,168	-	-	-	-	$148,761	-	$55,885	$1,685	$25,550
0003-COUNTY ADMINISTRATOR	$1,722,580	$2,326	-	-	$6,728	$26,491	-	$21,748	$4,517	$19,350
0010-AUDITOR-CONTROLLER	$5,429,844	$7,513	-	-	$30,321	$76,386	-	$107,629	$8,500	$129,717
BOS- ANNUAL AUDIT	$113,217	$136	-	-	$266	$1,710	-	$798	$370	$519
0015-TREASURER-TAX COLLECTOR	$769,753	$445	-	-	$1,633	$4,361	-	$7,489	$1,091	$5,715
0020-PURCHASING	$433,514	-	-	-	-	-	-	-	-	$16,414
0030-COUNTY COUNSEL	$1,307,052	-	-	-	-	-	-	-	-	$49,891
0035-HUMAN RESOURCES	$3,775,967	$9,036	-	-	$47,327	$76,585	-	$163,494	-	$156,609
0060-COMMUNICATIONS	$1,521,651	$122	-	-	$1,499	$20,084	-	$20,951	$4,414	$19,022
0149-GENERAL SERVICES	$110,451	-	-	-	-	-	-	-	-	-
0077-BUILDING OCCUPANCY	$10,856,402	-	-	-	-	-	-	$3,676,561	-	$342,785
0079-FACILITIES MAINTENANCE	$301,751	$765	-	-	$338	$4,000	-	$2,253	$44	$1,794
0145-EMPLOYEE / RETIREE BENEFITS	$768,764	$2,163	-	-	($547)	$15,583	-	$25,333	($2,297)	$33,842
0147-INFORMATION TECHNOLOGY	$399,350	$11	-	-	-	$34,709	-	$1,203	$203	$10,041
0148-PRINT AND MAIL SERVICES	$66,202	$1	-	-	$256	$1,350	-	$2,298	$49	$675
0150-INSURANCE/RISK MANAGEMENT	$2,876,885	-	-	-	-	$2,601	-	-	-	$60,214
4980 RETIREMENT ADMINISTRATION	$34,414	$31	-	-	$1,949	$700	-	$2,676	$342	$1,137
Total Actual Costs	$39,055,555	$22,589	-	-	$89,770	$507,838	-	$5,692,621	$18,918	$1,524,544
Roll Forward Amounts	($3,357,201)	($849)	-	-	-	-	-	($467,853)	($14,351)	($422,495)
Regular Adjustments	$125,888	-	-	-	-	-	-	-	-	-
One Time Adjustments	$1,593,277	-	-	-	-	-	-	-	-	-
Total Claimable Cost	$37,417,498	$21,740	-	-	$89,770	$507,838	-	$5,204,768	$4,567	$1,102,059

County of Contra Costa
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Exhibit A

Cost Exhibit (Continued)

Department	Total	0309 PROBATION FACILITIES	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 SUBSCRIPTIONS
BUILDING USE ALLOWANCE	$6,057,356	-	-	-	-	$5,439	$23,074	$8,141	$28,697	-
BUILDING USE RENTAL RATES	($2,531,706)	-	-	-	-	-	-	-	$24,702	-
EQUIPMENT DEPRECIATION	$5,022,168	$2,133	-	-	-	$16,006	-	$235,325	-	-
0003-COUNTY ADMINISTRATOR	$1,722,580	$4,231	-	-	$352	$4,934	$340	$6,655	$1,466	-
0010-AUDITOR-CONTROLLER	$5,429,844	$8,620	-	-	$549	$15,471	-	$33,899	$16,097	-
BOS- ANNUAL AUDIT	$113,217	$347	-	-	$29	$218	-	$279	$32	-
0015-TREASURER-TAX COLLECTOR	$769,753	$1,395	-	-	$26	$1,068	-	$874	-	-
0020-PURCHASING	$433,514	-	-	-	-	$8,855	$3,671	$20,734	$11,663	-
0030-COUNTY COUNSEL	$1,307,062	-	-	-	-	$6,117	$94,300	$7,599	$26,371	-
0035-HUMAN RESOURCES	$3,775,867	-	-	-	-	$19,792	-	$18,070	-	-
0050-COMMUNICATIONS	$1,521,651	$13,040	-	-	-	$2,985	$723	$2,009	-	-
0149-GENERAL SERVICES	$110,451	-	-	-	-	-	-	-	-	-
0077-BUILDING OCCUPANCY	$10,656,402	$1,513,353	-	-	-	$71,449	-	-	-	-
0078-FACILITIES MAINTENANCE	$301,751	$151	-	-	-	$1,726	-	$1,749	-	-
0145-EMPLOYEE / RETIREE BENEFITS	$768,784	($7,529)	-	-	-	$4,488	-	$4,021	-	-
0147-INFORMATION TECHNOLOGY	$399,360	$450	-	-	-	$8,091	-	$3,324	-	-
0148-PRINT AND MAIL SERVICES	$86,202	$184	-	-	-	$515	-	$740	-	-
0150-INSURANCE/RISK MANAGEMENT	$2,876,885	-	-	-	-	$23,917	-	$6,934	-	-
4980 RETIREMENT ADMINISTRATION	$34,414	$1,122	-	-	-	$112	-	$113	-	-
Total Actual Costs	$39,055,555	$1,537,497	-	-	$956	$189,185	$122,108	$350,466	$109,018	-
Roll Forward Amounts	($3,357,201)	($339,488)	-	-	($270)	($60,832)	($190,593)	($43,113)	($276,245)	-
Regular Adjustments	$125,888	-	-	-	-	-	-	-	-	-
One Time Adjustments	$1,593,277	-	-	-	-	-	-	-	-	-
Total Claimable Cost	$37,417,498	$1,198,009	-	-	$686	$128,353	($68,485)	$307,353	($167,227)	-

County of Contra Costa
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (Continued)

Department	Total	0359-CORONER	0362-EMERGENCY SERVICES	0364 PUBLIC ADMINISTRATOR	0366-ANIMAL SERVICES	0450-HS-PUBLIC HEALTH	0451 CONSERVATOR /GUARDIANSHIP	0452-HS-ENVIRONMENTAL HEALTH	0460-HS-CA CHILD SERVICES	0462 FED REIM EMERG CARE
BUILDING USE ALLOWANCE	$6,057,356	-	$44,466	-	$201,339	$182,128	-	$11,698	$12,000	-
BUILDING USE RENTAL RATES	($2,531,706)	-	-	-	-	($358,419)	-	($1,371)	($38,851)	-
EQUIPMENT DEPRECIATION	$5,022,168	$11,509	$343,356	-	$116	$94,294	-	$40,991	-	-
0003-COUNTY ADMINISTRATOR	$1,722,660	$1,214	$3,379	-	$16,595	$43,798	-	$12,976	$5,001	-
0010-AUDITOR-CONTROLLER	$5,429,844	$4,948	$12,236	-	$68,374	$140,942	$32	$56,461	$20,577	-
BOS- ANNUAL AUDIT	$113,217	$74	$204	-	$1,034	$2,170	-	$817	$162	-
0015-TREASURER-TAX COLLECTOR	$769,753	$294	$839	-	$2,140	$10,255	-	$2,590	$1,183	-
0020-PURCHASING	$433,514	-	-	-	$16,334	$48,811	-	-	$14,255	-
0030-COUNTY COUNSEL	$1,307,062	-	-	-	$25,539	-	-	-	-	-
0035-HUMAN RESOURCES	$3,775,867	$4,301	$12,049	-	$34,849	$174,250	-	$40,673	$23,234	-
0060-COMMUNICATIONS	$1,521,651	$2,049	$156,808	$108	$6,539	$43,715	$3,636	$5,212	$2,166	-
0149-GENERAL SERVICES	$110,451	-	-	-	-	-	-	-	-	-
0077-BUILDING OCCUPANCY	$10,856,402	-	-	$3,015	$450,453	-	-	-	-	-
0079-FACILITIES MAINTENANCE	$301,751	$6	$3,484	-	$465	$8,630	-	$7,945	$255	-
0145-EMPLOYEE / RETIREE BENEFITS	$788,784	$511	$1,552	($63)	$7,739	$39,405	($475)	$6,699	$4,719	-
0147-INFORMATION TECHNOLOGY	$399,360	$26	$84	$5	$8,571	$785	$50	$272	$145	-
0148-PRINT AND MAIL SERVICES	$86,202	$101	$211	-	$1,566	$4,673	-	$1,334	$585	-
0150-INSURANCE/RISK MANAGEMENT	$2,876,885	-	-	-	$26,941	$580,309	-	-	-	-
4980 RETIREMENT ADMINISTRATION	$34,414	$93	$244	$10	$222	$1,003	$71	$585	$213	-
Total Actual Costs	$39,055,555	$25,126	$578,912	$3,075	$867,816	$1,015,727	$3,314	$187,482	$45,644	-
Roll Forward Amounts	($3,357,201)	($739)	$310,783	$1,479	($35,375)	($26,708)	($100,707)	($63,148)	$11,070	-
Regular Adjustments	$125,888	-	-	-	-	-	-	-	-	-
One Time Adjustments	$1,593,277	-	-	-	-	-	-	-	-	-
Total Claimable Cost	$37,417,498	$24,387	$889,695	$4,554	$832,441	$989,019	($97,393)	$124,334	$56,714	-

County of Contra Costa
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (Continued)

Department	Total	0463-HS-HOMELESS	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
BUILDING USE ALLOWANCE	$6,057,356	$123,300	-	$57,588	$108,868	-	-	$753,714	-	-
BUILDING USE RENTAL RATES	($2,531,706)	($78,673)	-	($275,541)	($411,533)	-	-	($1,080,522)	-	-
EQUIPMENT DEPRECIATION	$5,022,168	-	-	-	-	-	-	-	-	-
0003-COUNTY ADMINISTRATOR	$1,722,580	$2,241	-	$4,774	$93,205	$8	$93	$13,841	$21,220	$20,640
0010-AUDITOR-CONTROLLER	$5,429,844	$5,130	-	$13,861	$278,630	$11	$180	$71,694	$86,777	$103,782
BOS- ANNUAL AUDIT	$113,217	$171	-	$324	$6,652	$1	$8	$439	$1,045	$710
0015-TREASURER-TAX COLLECTOR	$769,753	$618	-	$1,056	$44,730	-	-	$58,706	$7,223	$7,201
0020-PURCHASING	$433,514	-	-	-	-	-	-	($58,960)	-	-
0030-COUNTY COUNSEL	$1,307,062	-	-	-	-	-	-	$70,269	$4,768	-
0035-HUMAN RESOURCES	$3,775,867	$2,152	-	$11,188	$163,494	-	-	$68,410	$115,307	$163,063
0060-COMMUNICATIONS	$1,521,651	$3,775	-	$17,664	$52,435	-	-	$48,950	$42,560	$26,558
0149-GENERAL SERVICES	$110,451	-	-	-	-	-	-	-	-	-
0077-BUILDING OCCUPANCY	$10,856,402	-	-	-	-	-	-	-	-	-
0079-FACILITIES MAINTENANCE	$301,751	$1,607	-	$2,309	$18,080	-	$606	$18,362	$33,980	$10,240
0145-EMPLOYEE / RETIREE BENEFITS	$768,784	$443	-	$2,314	$34,192	-	-	$13,417	$23,472	$35,677
0147-INFORMATION TECHNOLOGY	$399,360	$14	-	$125	$868	-	-	$64,251	$762	$915
0148-PRINT AND MAIL SERVICES	$66,202	$133	-	$440	$2,299	-	-	$12,948	$1,918	$12,238
0150-INSURANCE/RISK MANAGEMENT	$2,876,885	-	-	-	-	-	-	-	-	-
4980 RETIREMENT ADMINISTRATION	$34,414	$19	-	$96	$1,356	-	-	$700	$1,052	$1,117
Total Actual Costs	$39,055,555	$60,930	-	($163,802)	$393,256	$20	$887	$55,229	$340,084	$382,141
Roll Forward Amounts	($3,357,201)	$27,838	-	($8,547)	($13,042)	$15	($11,587)	($365,909)	($181,766)	($46,094)
Regular Adjustments	$125,888	-	-	-	-	-	-	-	-	-
One Time Adjustments	$1,593,277	-	-	-	-	-	-	$1,593,277	-	-
Total Claimable Cost	$37,417,498	$88,766	-	($172,349)	$380,214	$35	($10,700)	$1,283,597	$158,318	$336,047

County of Contra Costa
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (Continued)

Department	Total	0504 EHSD WORKFORCE SVCS	0507 EHSD ANN ADLER CHILD & FAM	0536 EHSD SERVICE INTEGRATION	0579 VETERANS SERVICE OFFICE	0580 KELLER CNYN MTGATN FUND	0581 ZERO TLRNCE DOM VIOL INIT	0583 EHSD WFRC INVEST BOARD	0588-COMMUNITY SERVICES	0590 HUD HOPWA GRANT
BUILDING USE ALLOWANCE	$6,057,356	-	-	-	-	-	-	$14,876	$58,297	-
BUILDING USE RENTAL RATES	($2,531,709)	-	-	-	-	-	-	-	-	-
EQUIPMENT DEPRECIATION	$5,022,168	-	-	-	-	-	-	-	$29,495	-
0003-COUNTY ADMINISTRATOR	$1,722,580	$27,262	-	-	$100	$335	$333	$9,512	$36,028	$35
0010-AUDITOR-CONTROLLER	$5,429,844	$127,127	-	$98	$1,514	$642	$170	$44,730	$118,158	$49
BOS- ANNUAL AUDIT	$113,217	$1,053	-	-	-	$27	$27	$381	$1,912	$3
0015-TREASURER-TAX COLLECTOR	$769,753	$7,984	-	$54	-	$89	$152	$3,452	$7,904	-
0020-PURCHASING	$433,514	-	-	-	$1,080	-	-	-	$28,941	-
0030-COUNTY COUNSEL	$1,307,062	-	-	-	-	-	-	-	$1,664	-
0035-HUMAN RESOURCES	$3,775,867	$186,193	-	-	-	-	-	$66,259	$136,389	-
0060-COMMUNICATIONS	$1,521,651	$98,506	-	-	$548	-	$22	$2,578	$59,435	-
0149-GENERAL SERVICES	$110,451	-	-	-	-	-	-	-	-	-
0077-BUILDING OCCUPANCY	$10,856,402	-	-	-	$208,037	-	-	-	-	-
0079-FACILITIES MAINTENANCE	$301,751	$31,508	-	$10	-	-	-	$1,888	$22,074	-
0145-EMPLOYEE / RETIREE BENEFITS	$768,784	$42,660	-	-	($157)	($25)	($51)	$17,159	$32,764	-
0147-INFORMATION TECHNOLOGY	$399,360	$1,211	-	-	$169	-	-	$734	$2,404	-
0148-PRINT AND MAIL SERVICES	$86,202	$11,447	-	$1	-	$41	-	$163	$3,856	-
0150-INSURANCE/RISK MANAGEMENT	$2,878,885	-	-	-	$6,189	-	-	-	-	-
4980 RETIREMENT ADMINISTRATION	$34,414	$1,384	-	-	$23	$3	$7	$57	$498	-
Total Actual Costs	$39,055,555	$548,335	-	$163	$217,483	$1,112	$660	$161,789	$539,849	$87
Roll Forward Amounts	($3,357,201)	($79,781)	-	($281)	$4,863	$1,090	$817	$40,536	$41,312	$14
Regular Adjustments	$125,888	-	-	-	-	-	-	-	-	-
One Time Adjustments	$1,593,277	-	-	-	-	-	-	-	-	-
Total Claimable Cost	$37,417,498	$466,554	-	($118)	$222,346	$2,202	$1,277	$202,325	$581,161	$101

County of Contra Costa
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (Continued)

Department	Total	0591 HOUSING REHAB	0592 HUD BLOCK GRANT	0593 HUD EMERGENCY SHELTER GRT	0594 HUD HOME BLOCK GRANT	0660-PUBLIC WORKS	0701 PARKS ADMINISTRATION	0790 NOTES & WARRANTS INTEREST	0861-CONTRA COSTA HEALTH PLAN	4983 SPECIAL DIST PROP DMG
BUILDING USE ALLOWANCE	$8,057,356	-	-	-	-	$199,941	-	-	$41,347	-
BUILDING USE RENTAL RATES	($2,531,706)	-	-	-	-	-	-	-	-	-
EQUIPMENT DEPRECIATION	$5,022,168	$1,437	-	-	-	$37,873	-	-	-	-
0003-COUNTY ADMINISTRATOR	$1,722,580	-	$594	$55	$228	$42,316	-	-	$764,060	-
0010-AUDITOR-CONTROLLER	$5,429,844	$16	$12,749	$88	$444	$67,234	-	-	$1,929,992	-
BOS- ANNUAL AUDIT	$113,217	-	$49	$4	$19	$2,638	-	-	$62,217	-
0015-TREASURER-TAX COLLECTOR	$769,753	-	$209	$5	$65	$4,387	-	-	$446,788	-
0020-PURCHASING	$433,514	-	-	-	-	$33,909	-	-	$3,024	-
0030-COUNTY COUNSEL	$1,307,082	-	-	-	-	$17,712	-	-	-	-
0035-HUMAN RESOURCES	$3,775,867	-	-	-	-	$95,086	-	-	$59,374	-
0060-COMMUNICATIONS	$1,521,651	$113	$3	-	-	$16,103	-	-	$11,226	-
0149-GENERAL SERVICES	$110,451	-	-	-	-	-	-	-	-	-
0077-BUILDING OCCUPANCY	$10,856,402	-	-	-	-	-	-	-	-	-
0079-FACILITIES MAINTENANCE	$301,751	-	$69	-	$31	$4,045	-	-	$3,386	-
0145-EMPLOYEE / RETIREE BENEFITS	$768,784	($139)	-	-	-	$18,978	-	-	$13,680	-
0147-INFORMATION TECHNOLOGY	$399,360	$19	-	-	-	$5,724	-	-	$245	-
0148-PRINT AND MAIL SERVICES	$86,202	-	$4	-	$4	$344	-	-	$3,625	-
0150-INSURANCE/RISK MANAGEMENT	$2,876,885	-	-	-	-	-	-	-	-	($16)
4980 RETIREMENT ADMINISTRATION	$34,414	$20	-	-	-	$923	-	-	$304	-
Total Actual Costs	$39,055,555	$1,466	$13,677	$152	$791	$547,213	-	-	$3,339,268	($16)
Roll Forward Amounts	($3,357,201)	($1,563)	$7,183	($66)	($782)	$12,482	-	-	$438,840	($148)
Regular Adjustments	$125,888	-	-	-	-	-	-	-	-	-
One Time Adjustments	$1,693,277	-	-	-	-	-	-	-	-	-
Total Claimable Cost	$37,417,498	($117)	$20,860	$86	$29	$559,695	-	-	$3,778,108	($164)

County of Contra Costa
OMB A-87 Cost Allocation Plan
Exhibit A

Cost Exhibit (Continued)

Department	Total	4987 MEDICAL LIABILITY FUND	4992 WORKERS COMP (CCFIRE)	4996 WORKERS COMP (COUNTY)	4997 AUTO LIABILITY	4998 PUBLIC LIABILITY	110600-0006-ROAD FUNDS	111600-0589 CHILD DEVELOPMENT	120600-0620 LIBRARY	140100-0841 AIRPORT
BUILDING USE ALLOWANCE	$8,057,366	-	-	-	-	-	-	-	$18,737	-
BUILDING USE RENTAL RATES	($2,531,706)	-	-	-	-	-	-	-	-	-
EQUIPMENT DEPRECIATION	$5,022,168	-	-	-	-	-	-	-	-	-
0003-COUNTY ADMINISTRATOR	$1,722,580	-	-	-	-	-	$8,410	-	$45,883	$2,477
0010-AUDITOR-CONTROLLER	$5,429,844	-	-	-	-	-	$39,015	$240	$140,852	$6,963
BOS- ANNUAL AUDIT	$113,217	-	-	-	-	-	$689	-	$2,608	$167
0015-TREASURER-TAX COLLECTOR	$769,753	-	-	-	-	-	$1,328	-	$10,142	$504
0020-PURCHASING	$433,514	-	-	-	-	-	-	-	$11,122	-
0030-COUNTY COUNSEL	$1,307,062	-	-	-	-	-	$9,709	-	$18,405	$8,489
0035-HUMAN RESOURCES	$3,775,867	-	-	-	-	-	-	-	$158,180	$6,023
0060-COMMUNICATIONS	$1,521,651	-	-	-	-	-	-	$698	$8,726	$913
0149-GENERAL SERVICES	$110,451	-	-	-	-	-	-	-	-	-
0077-BUILDING OCCUPANCY	$10,856,402	-	-	-	-	-	-	-	-	-
0079-FACILITIES MAINTENANCE	$301,751	-	-	-	-	-	$1,100	-	$10,047	$644
0145-EMPLOYEE / RETIREE BENEFITS	$768,784	-	-	-	-	-	-	($1,344)	$38,316	$1,024
0147-INFORMATION TECHNOLOGY	$399,360	-	-	-	-	-	-	$285	$3,333	$840
0148-PRINT AND MAIL SERVICES	$86,202	-	-	-	-	-	-	-	$1,789	$85
0150-INSURANCE/RISK MANAGEMENT	$2,876,885	($988)	($1,304)	($10,328)	($320)	($1,442)	-	-	-	-
4980 RETIREMENT ADMINISTRATION	$34,414	-	-	-	-	-	-	$200	$452	$85
Total Actual Costs	$39,055,565	($988)	($1,304)	($10,328)	($320)	($1,442)	$60,251	$79	$466,592	$26,014
Roll Forward Amounts	($3,357,201)	($4,779)	($5,248)	($42,060)	($1,446)	($6,384)	$14,111	($2,417)	($192,872)	($6,992)
Regular Adjustments	$125,888	-	-	-	-	-	-	-	-	-
One Time Adjustments	$1,593,277	-	-	-	-	-	-	-	-	-
Total Claimable Cost	$37,417,498	($5,767)	($6,552)	($52,388)	($1,766)	($7,826)	$74,362	($2,338)	$273,720	$19,022

County of Contra Costa
OMB A-87 Cost Allocation Plan
Exhibit A

Cost Exhibit (Continued)

Department	Total	145000-0540 HS-HOSPITAL ENTERPRISE	160100-0064-FLEET SERVICES	202000-7300 CONSOLIDATED FIRE	203000-7030 CROCKET-CARQ FIRE	306000-7160 EAST CC FIRE	25XXXX FLOOD CONTROL	300500-7830 SAN RAMON FIRE	300700-7840 KENSIGNTON FIRE	301100-7800 RODEO-HERCULES FIRE
BUILDING USE ALLOWANCE	$6,057,356	$160,858	$3,619	-	-	-	-	-	-	-
BUILDING USE RENTAL RATES	($2,531,706)	($282,633)	$66,726	-	-	-	-	-	-	-
EQUIPMENT DEPRECIATION	$5,022,168	-	$203,102	$1,671,647	$84,466	-	-	-	-	-
0003-COUNTY ADMINISTRATOR	$1,722,580	$220,214	$5,353	$34,965	$1,281	$6,752	$5,464	$84	$224	$2,234
0010-AUDITOR-CONTROLLER	$5,429,844	$786,983	$35,233	$142,035	$5,892	$25,334	$9,089	$121	$446	$8,781
BOS- ANNUAL AUDIT	$113,217	$9,622	$402	$1,961	$58	$398	$448	$7	$18	$121
0015-TREASURER-TAX COLLECTOR	$769,753	$63,999	$1,168	$16,703	$479	$3,296	$441	-	$69	$944
0020-PURCHASING	$433,514	$198,087	-	($19,968)	-	-	-	-	-	-
0030-COUNTY COUNSEL	$1,307,062	$109,793	-	$4,499	-	-	$3,086	-	-	-
0035-HUMAN RESOURCES	$3,775,867	$1,004,631	$6,023	$145,856	$7,743	$25,817	-	-	-	$10,326
0050-COMMUNICATIONS	$1,521,651	$411,844	$406	$72,398	$243	$9	$1,873	-	-	-
0149-GENERAL SERVICES	$110,451	-	$105,070	-	-	-	-	-	-	-
0077-BUILDING OCCUPANCY	$10,856,402	-	-	-	-	-	-	-	-	-
0079-FACILITIES MAINTENANCE	$301,751	$72,313	$1,726	$160	$136	$452	$280	-	-	-
0145-EMPLOYEE / RETIREE BENEFITS	$768,784	$210,716	$1,309	$31,539	$2,050	$3,878	-	-	-	$1,657
0147-INFORMATION TECHNOLOGY	$399,360	$17,274	$37	$5,384	-	-	-	-	-	$166
0148-PRINT AND MAIL SERVICES	$86,202	$8,197	$19	$316	-	-	$502	-	-	-
0160-INSURANCE/RISK MANAGEMENT	$2,876,885	-	-	-	-	-	-	-	-	-
4980 RETIREMENT ADMINISTRATION	$34,414	$8,238	$42	$1,055	-	$441	-	-	-	$160
Total Actual Costs	$39,055,555	$2,990,136	$450,235	$2,108,550	$102,368	$86,377	$21,193	$212	$757	$24,389
Roll Forward Amounts	($3,357,201)	$348,806	($159,834)	($477,681)	($42,726)	($177,230)	($9,277)	($14)	($145)	($4,765)
Regular Adjustments	$125,888	-	-	-	-	$125,888	-	-	-	-
One Time Adjustments	$1,593,277	-	-	-	-	-	-	-	-	-
Total Claimable Cost	$37,417,498	$3,338,942	$290,401	$1,630,869	$59,642	$15,035	$11,916	$198	$612	$19,624

Fiscal Year 2010-2011 actual
For Use In Year 2012-2013

County of Contra Costa
OMB A-87 Cost Allocation Plan

Date Printed: 2/17/2012

Exhibit A

Cost Exhibit (Continued)

Department	Total	307400-7274 MORAGA-ORINDA FIRE	8150 LOCAL AGENCY FORMATION (LAFCO)	FIRST FIVE	ALL OTHER	2nd Alloc Remains
BUILDING USE ALLOWANCE	$6,057,356	-	-	-	$43,720	-
BUILDING USE RENTAL RATES	($2,531,706)	-	-	-	$186,158	-
EQUIPMENT DEPRECIATION	$5,022,168	-	-	-	$12,163	-
0003-COUNTY ADMINISTRATOR	$1,722,580	$117	-	-	$80,066	$3
0010-AUDITOR-CONTROLLER	$5,429,844	$166	-	-	$147,796	$4
BOS- ANNUAL AUDIT	$113,217	$10	-	-	$5,918	-
0015-TREASURER-TAX COLLECTOR	$769,753	-	-	-	$16,660	-
0020-PURCHASING	$433,514	-	-	-	-	-
0030-COUNTY COUNSEL	$1,307,062	-	($12,220)	$2,056	$27,694	$2
0035-HUMAN RESOURCES	$3,775,867	-	-	-	$106,700	-
0060-COMMUNICATIONS	$1,521,651	-	$101	-	$152,911	-
0140-GENERAL SERVICES	$110,451	-	-	-	-	-
0077-BUILDING OCCUPANCY	$10,856,402	-	-	-	$571,602	-
0079-FACILITIES MAINTENANCE	$301,751	-	-	-	$20,792	$5
0145-EMPLOYEE / RETIREE BENEFITS	$768,784	-	(574)	-	$27,317	-
0147-INFORMATION TECHNOLOGY	$399,360	-	-	-	$565	$3
0148-PRINT AND MAIL SERVICES	$88,202	-	-	-	$249	$2
0150-INSURANCE/RISK MANAGEMENT	$2,876,885	-	-	-	$880	-
4980 RETIREMENT ADMINISTRATION	$34,414	-	$11	-	$139	$2
Total Actual Costs	$39,055,555	$293	($12,182)	$2,056	$1,501,310	$21
Roll Forward Amounts	($3,357,201)	($51)	($24,670)	$1,086	($184,889)	-
Regular Adjustments	$125,888	-	-	-	-	-
One Time Adjustments	$1,593,277	-	-	-	-	-
Total Claimable Cost	$37,417,498	$242	($36,852)	$3,142	$1,316,421	-