



**JOHN CHIANG**  
*California State Controller*

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Contra Costa  
Martinez, California**

**Date: June 18, 2014  
Filing Ref: CON15**

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 **2014-15** fiscal year. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. 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.

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**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST  
ALLOCATIONS**

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The indirect overhead and support service costs listed in **Exhibit A** (attached) are formally approved as actual costs for the **2012-13** fiscal year and as estimated costs for the **2014-15** 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, 2014**, for further allocation to federal grants and contracts performed by the respective county departments.

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**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS**

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|--|---|
| 1. Employee Fringe Benefits  | 13. Fleet Services (ISF)                                  |
| 2. Building Use Rental Rate  | 14. Employee Dental Insurance (ISF)                       |
| 3. Auditor-Controller  | 15. Long-Term Disability Insurance (ISF)                  |
| 4. Purchasing  | 16. Workers' Compensation Insurance-County General (ISF)  |
| 5. County Counsel  | 17. Workers' Compensation Insurance-Fire Protection (ISF) |
| 6. Communications  | 18. Automotive Liability Insurance (ISF)                  |
| 7. General Services Administration                                       | 19. Public Liability Insurance (ISF)                      |
| 8. General County Building Occupancy Cost (Building Occupancy – Sch. 13) | 20. State Unemployment Insurance (ISF)                    |
| 9. Building Maintenance (Facilities Schedule 14)                         | 21. Medical Liability Insurance (ISF)                     |
| 10. Information Technology   | 22. Special District Property Insurance (ISF)             |
| 11. Print and Mail Services  |   |
| 12. Insurance/Risk Management  |   |

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.

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**SECTION III: CONDITIONS**

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**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.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF CONTRA COSTA**

**JOHN CHIANG  
CALIFORNIA STATE CONTROLLER**

**BY** Original signed by

**BY** Original signed by Anita Dagan for

Robert Campbell

**Hitomi Sekine, Bureau Chief  
Local Government Policy and Reporting  
Division of Accounting and Reporting**

Name

Auditor-Controller

Title

6-23-2014

6-30-2014

Date

Date

**Negotiated by Darlene Justice  
Telephone (916) 323-2369**

cc: State and Federal Agencies

Attachment

Fiscal Year 2012-2013 actual  
For Use In Year 2014-2015

County of Contra Costa  
OMB A-87 Cost Allocation Plan

Date Printed: 12/9/2013

Exhibit A

Cost Exhibit

Department	Total	0004								
		0001-BOARD OF SUPERVISORS	0002 CLERK OF THE BOARD	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	\$6,170,680	\$23,488	-	-	-	-	\$33,618	-	-	-
BUILDING USE RENTAL RATES	(\$2,486,140)	-	-	-	-	-	\$66,059	-	-	-
EQUIPMENT DEPRECIATION	\$4,285,448	-	-	-	-	-	\$7,605	-	\$12,462	-
0003-COUNTY ADMINISTRATOR	\$1,499,088	\$2,178	\$1,035	-	\$3,512	\$54	\$8,699	-	\$143	\$117
0010-AUDITOR-CONTROLLER	\$5,718,617	\$8,773	\$3,199	-	\$113,266	\$155	\$33,487	-	\$516	\$354
BOS- ANNUAL AUDIT	\$261,378	\$45	\$143	-	\$654	\$10	\$453	-	\$27	\$22
0015-TREASURER-TAX COLLECTOR	\$723,761	\$485	\$111	-	-	\$12	\$1,749	-	\$45	\$39
0020-PURCHASING	\$593,740	\$991	-	-	-	-	\$1,818	-	-	-
0030-COUNTY COUNSEL	\$1,120,366	\$413,160	-	-	-	-	\$165,490	-	-	\$9,060
0035-HUMAN RESOURCES	\$3,358,061	\$12,790	\$1,887	-	-	-	\$42,499	-	-	-
0060-COMMUNICATIONS	\$1,862,501	\$6,571	\$1,097	-	-	-	\$5,211	-	\$179	\$83
0149-GENERAL SERVICES	\$82,166	-	-	-	-	-	-	-	-	-
0077-BUILDING OCCUPANCY	\$11,658,784	\$176,956	\$25,021	-	-	-	\$182,590	-	-	\$2,568
0079-FACILITIES MAINTENANCE	\$611,651	\$5,672	-	-	-	-	\$99	-	-	-
0145-EMPLOYEE / RETIREE BENEFITS	\$1,041,965	\$3,889	\$551	-	-	-	\$12,760	-	-	-
0147-INFORMATION TECHNOLOGY	\$278,790	\$3,281	\$190	-	-	-	\$25,741	-	\$1,821	-
0148-PRINT AND MAIL SERVICES	\$373,091	\$333	\$3,465	-	-	-	\$20,047	-	-	\$155
0150-INSURANCE/RISK MANAGEMENT	\$1,590,369	\$2,174	-	-	-	-	\$6,586	-	-	\$5
4980 RETIREMENT ADMINISTRATION	\$43,113	\$143	\$15	-	-	-	\$428	-	-	-
<b>Total Actual Costs</b>	<b>\$38,787,429</b>	<b>\$660,929</b>	<b>\$36,714</b>	<b>-</b>	<b>\$117,432</b>	<b>\$231</b>	<b>\$614,939</b>	<b>-</b>	<b>\$15,193</b>	<b>\$12,403</b>
<b>Roll Forward Amounts</b>	<b>(\$279,537)</b>	<b>\$108,855</b>	<b>\$3,046</b>	<b>-</b>	<b>\$31,965</b>	<b>(\$365)</b>	<b>(\$36,619)</b>	<b>-</b>	<b>(\$8,763)</b>	<b>\$6,581</b>
<b>Regular Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>One Time Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Cost</b>	<b>\$38,507,892</b>	<b>\$769,784</b>	<b>\$39,760</b>	<b>-</b>	<b>\$149,397</b>	<b>(\$134)</b>	<b>\$578,320</b>	<b>-</b>	<b>\$6,430</b>	<b>\$18,984</b>

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 IMPROVEMENT S	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	\$6,170,680	-	\$2,475	-	-	-	-	-	\$977,043	-
BUILDING USE RENTAL RATES	(\$2,486,140)	-	-	-	-	-	-	-	-	-
EQUIPMENT DEPRECIATION	\$4,285,448	-	\$959,226	-	-	-	-	-	-	-
0003-COUNTY ADMINISTRATOR	\$1,499,088	-	\$3,840	-	-	-	-	-	\$814	\$1
0010-AUDITOR-CONTROLLER	\$5,718,617	-	\$15,260	-	-	-	-	-	\$11,668	\$1
BOS- ANNUAL AUDIT	\$261,378	-	\$371	-	-	-	-	-	\$142	-
0015-TREASURER-TAX COLLECTOR	\$723,761	-	\$981	-	-	-	-	-	\$163	-
0020-PURCHASING	\$593,740	-	-	-	-	-	-	-	-	-
0030-COUNTY COUNSEL	\$1,120,366	-	\$4,323	-	-	-	-	-	\$6,141	-
0035-HUMAN RESOURCES	\$3,358,061	-	\$17,677	-	-	-	-	-	\$371	-
0060-COMMUNICATIONS	\$1,862,501	-	\$3,978	-	-	-	-	\$40	\$4,079	-
0149-GENERAL SERVICES	\$82,166	-	-	-	-	-	-	-	-	-
0077-BUILDING OCCUPANCY	\$11,658,784	-	\$148,600	-	-	-	-	-	\$2,016,311	-
0079-FACILITIES MAINTENANCE	\$611,651	-	\$3,006	-	-	-	-	-	-	-
0145-EMPLOYEE / RETIREE BENEFITS	\$1,041,965	-	\$5,074	-	-	-	-	-	\$99	-
0147-INFORMATION TECHNOLOGY	\$278,790	-	\$1,330	-	-	-	-	\$29	\$48,024	-
0148-PRINT AND MAIL SERVICES	\$373,091	-	\$9,056	-	-	-	-	-	-	-
0150-INSURANCE/RISK MANAGEMENT	\$1,590,369	-	-	-	-	-	-	-	-	-
4980 RETIREMENT ADMINISTRATION	\$43,113	-	\$114	-	-	-	-	-	-	-
<b>Total Actual Costs</b>	<b>\$38,787,429</b>	<b>-</b>	<b>\$1,175,311</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$69</b>	<b>\$3,064,855</b>	<b>\$2</b>
<b>Roll Forward Amounts</b>	<b>(\$279,537)</b>	<b>-</b>	<b>\$1,995</b>	<b>-</b>	<b>-</b>	<b>(\$5,381)</b>	<b>-</b>	<b>(\$89)</b>	<b>\$399,257</b>	<b>-</b>
<b>Regular Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>One Time Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Cost</b>	<b>\$38,507,892</b>	<b>-</b>	<b>\$1,177,306</b>	<b>-</b>	<b>-</b>	<b>(\$5,381)</b>	<b>-</b>	<b>(\$20)</b>	<b>\$3,464,112</b>	<b>\$2</b>

Fiscal Year 2012-2013 actual  
For Use In Year 2014-2015

County of Contra Costa  
OMB A-87 Cost Allocation Plan

Date Printed: 12/9/2013

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	\$6,170,680	-	-	-	\$187,714	\$118,041	\$3,244	-	\$4,980	\$432,872
BUILDING USE RENTAL RATES	(\$2,486,140)	-	-	-	(\$123,995)	(\$390,075)	-	-	(\$150,005)	-
EQUIPMENT DEPRECIATION	\$4,285,448	\$1,852	-	-	-	\$2,665	-	-	-	\$1,060,070
0003-COUNTY ADMINISTRATOR	\$1,499,088	\$107	-	-	\$17,659	\$8,720	\$324	-	\$10,760	\$41,558
0010-AUDITOR-CONTROLLER	\$5,718,617	\$484	-	-	\$61,007	\$33,023	\$970	-	\$38,046	\$168,963
BOS- ANNUAL AUDIT	\$261,378	-	-	-	\$1,606	\$515	\$51	-	\$259	\$2,089
0015-TREASURER-TAX COLLECTOR	\$723,761	\$23	-	-	\$3,903	\$2,300	\$45	-	\$2,319	\$7,523
0020-PURCHASING	\$593,740	-	-	-	\$13,053	\$3,800	-	-	\$7,931	\$75,179
0030-COUNTY COUNSEL	\$1,120,366	-	\$18,271	-	\$120,769	-	-	-	\$178	\$188,975
0035-HUMAN RESOURCES	\$3,358,061	\$758	-	-	\$63,931	\$38,740	\$371	-	\$59,416	\$153,443
0060-COMMUNICATIONS	\$1,862,501	\$1,350	\$100	-	\$17,120	\$12,236	\$146	-	\$8,675	\$176,358
0149-GENERAL SERVICES	\$82,166	-	-	-	-	-	-	-	-	-
0077-BUILDING OCCUPANCY	\$11,658,784	-	-	-	\$541,029	\$211,691	-	-	-	\$1,145,757
0079-FACILITIES MAINTENANCE	\$611,651	-	-	-	\$1,883	\$3,237	-	-	\$5,807	\$10,130
0145-EMPLOYEE / RETIREE BENEFITS	\$1,041,965	\$238	-	-	\$20,628	\$12,222	\$138	-	\$17,825	\$53,453
0147-INFORMATION TECHNOLOGY	\$278,790	\$3,337	\$29	-	\$13,502	\$7,597	\$258	\$31	\$5,134	\$1,286
0148-PRINT AND MAIL SERVICES	\$373,091	\$1	\$60	-	\$3,499	\$1,095	\$7	-	\$7,723	\$9,377
0150-INSURANCE/RISK MANAGEMENT	\$1,590,369	-	-	-	\$183,665	\$9,419	-	-	-	\$974,446
4980 RETIREMENT ADMINISTRATION	\$43,113	\$11	-	-	\$1,039	\$553	\$11	-	\$593	\$3,583
<b>Total Actual Costs</b>	<b>\$38,787,429</b>	<b>\$8,161</b>	<b>\$18,460</b>	<b>-</b>	<b>\$1,128,012</b>	<b>\$75,779</b>	<b>\$5,565</b>	<b>\$31</b>	<b>\$19,641</b>	<b>\$4,505,062</b>
<b>Roll Forward Amounts</b>	<b>(\$279,537)</b>	<b>(\$1,516)</b>	<b>\$3,087</b>	<b>(\$12)</b>	<b>(\$248,316)</b>	<b>(\$124,580)</b>	<b>(\$262)</b>	<b>\$13</b>	<b>\$12,100</b>	<b>(\$611,113)</b>
<b>Regular Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>One Time Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Cost</b>	<b>\$38,507,892</b>	<b>\$6,645</b>	<b>\$21,547</b>	<b>(\$12)</b>	<b>\$879,696</b>	<b>(\$48,801)</b>	<b>\$5,303</b>	<b>\$44</b>	<b>\$31,741</b>	<b>\$3,893,949</b>

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	\$6,170,680	-	-	-	-	-	-	\$1,704,933	-	\$500,458
BUILDING USE RENTAL RATES	(\$2,486,140)	-	-	-	-	\$94,517	-	-	-	\$140,755
EQUIPMENT DEPRECIATION	\$4,285,448	-	-	-	-	\$38,524	-	\$42,929	\$5,490	\$17,271
0003-COUNTY ADMINISTRATOR	\$1,499,088	\$2,200	-	-	\$12,816	\$20,599	-	\$25,094	\$3,038	\$25,477
0010-AUDITOR-CONTROLLER	\$5,718,617	\$7,783	-	-	\$52,455	\$131,290	-	\$106,773	\$9,566	\$98,062
BOS- ANNUAL AUDIT	\$261,378	\$210	-	-	\$409	\$16,022	-	\$1,157	\$566	\$1,263
0015-TREASURER-TAX COLLECTOR	\$723,761	\$384	-	-	\$2,448	\$2,785	-	\$5,976	\$1,193	\$4,941
0020-PURCHASING	\$593,740	-	-	-	-	\$14,540	-	-	-	\$18,506
0030-COUNTY COUNSEL	\$1,120,366	-	-	-	-	-	-	-	-	\$51,691
0035-HUMAN RESOURCES	\$3,358,061	\$7,514	-	-	\$74,464	\$51,143	-	\$132,378	-	\$130,509
0060-COMMUNICATIONS	\$1,862,501	\$106	-	-	\$74,895	\$29,133	-	\$26,101	\$5,931	\$14,290
0149-GENERAL SERVICES	\$82,166	-	-	-	-	-	-	-	-	-
0077-BUILDING OCCUPANCY	\$11,658,784	-	-	-	-	-	-	\$3,931,232	-	\$295,790
0079-FACILITIES MAINTENANCE	\$611,651	\$1,894	-	-	\$621	\$4,986	-	\$10,164	\$214	\$3,494
0145-EMPLOYEE / RETIREE BENEFITS	\$1,041,965	\$2,105	-	-	\$27,997	\$15,896	-	\$46,607	\$1,650	\$40,263
0147-INFORMATION TECHNOLOGY	\$278,790	\$4	-	-	\$180	\$16,752	-	\$329	\$80	\$11,496
0148-PRINT AND MAIL SERVICES	\$373,091	-	-	-	\$1,835	\$5,408	-	\$7,516	\$246	\$2,710
0150-INSURANCE/RISK MANAGEMENT	\$1,590,369	-	-	-	-	\$2,739	-	-	-	\$26,753
4980 RETIREMENT ADMINISTRATION	\$43,113	\$34	-	-	\$2,307	\$664	-	\$3,227	\$456	\$1,612
<b>Total Actual Costs</b>	<b>\$38,787,429</b>	<b>\$22,234</b>	<b>-</b>	<b>-</b>	<b>\$250,427</b>	<b>\$444,998</b>	<b>-</b>	<b>\$6,044,416</b>	<b>\$28,430</b>	<b>\$1,385,341</b>
<b>Roll Forward Amounts</b>	<b>(\$279,537)</b>	<b>(\$355)</b>	<b>-</b>	<b>-</b>	<b>\$160,657</b>	<b>(\$62,840)</b>	<b>-</b>	<b>\$351,795</b>	<b>\$9,512</b>	<b>(\$139,203)</b>
<b>Regular Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>One Time Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Cost</b>	<b>\$38,507,892</b>	<b>\$21,879</b>	<b>-</b>	<b>-</b>	<b>\$411,084</b>	<b>\$382,158</b>	<b>-</b>	<b>\$6,396,211</b>	<b>\$37,942</b>	<b>\$1,246,138</b>

County of Contra Costa  
OMB A-87 Cost Allocation Plan

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 SUBSCRIPTION S
BUILDING USE ALLOWANCE	\$6,170,680	-	-	-	-	\$5,439	\$23,087	\$8,141	\$28,708	-
BUILDING USE RENTAL RATES	(\$2,486,140)	-	-	-	-	-	-	-	\$23,634	-
EQUIPMENT DEPRECIATION	\$4,285,448	\$1,417	-	-	-	\$12,023	-	\$241,090	-	-
0003-COUNTY ADMINISTRATOR	\$1,499,088	\$2,506	-	-	\$191	\$4,760	\$688	\$7,139	\$234	-
0010-AUDITOR-CONTROLLER	\$5,718,617	\$7,861	-	-	\$478	\$20,482	-	\$25,652	\$14,929	-
BOS- ANNUAL AUDIT	\$261,378	\$467	-	-	\$35	\$525	-	\$443	\$44	-
0015-TREASURER-TAX COLLECTOR	\$723,761	\$977	-	-	-	\$874	-	\$765	-	-
0020-PURCHASING	\$593,740	-	-	-	-	\$6,444	\$6,113	\$22,306	-	-
0030-COUNTY COUNSEL	\$1,120,366	-	-	-	-	\$4,433	\$5,727	\$25,758	\$36,009	-
0035-HUMAN RESOURCES	\$3,358,061	-	-	-	-	\$15,789	-	\$15,789	-	-
0060-COMMUNICATIONS	\$1,862,501	\$39,037	-	-	-	\$2,457	\$1,747	\$2,289	-	-
0149-GENERAL SERVICES	\$82,166	-	-	-	-	-	-	-	-	-
0077-BUILDING OCCUPANCY	\$11,658,784	\$1,463,792	-	-	-	\$69,853	-	\$1,240	-	-
0079-FACILITIES MAINTENANCE	\$611,651	\$1,012	-	-	-	\$2,944	-	\$3,828	-	-
0145-EMPLOYEE / RETIREE BENEFITS	\$1,041,965	\$5,176	-	-	-	\$4,593	-	\$4,597	-	-
0147-INFORMATION TECHNOLOGY	\$278,790	\$225	-	-	-	\$3,222	-	\$1,279	-	-
0148-PRINT AND MAIL SERVICES	\$373,091	\$1,148	-	-	-	\$1,863	-	\$18,430	-	-
0150-INSURANCE/RISK MANAGEMENT	\$1,590,369	-	-	-	-	\$2,932	-	\$6,502	-	-
4980 RETIREMENT ADMINISTRATION	\$43,113	\$1,430	-	-	-	\$118	-	\$119	-	-
<b>Total Actual Costs</b>	<b>\$38,787,429</b>	<b>\$1,525,048</b>	<b>-</b>	<b>-</b>	<b>\$704</b>	<b>\$158,751</b>	<b>\$37,362</b>	<b>\$385,367</b>	<b>\$103,558</b>	<b>-</b>
<b>Roll Forward Amounts</b>	<b>(\$279,537)</b>	<b>(\$12,449)</b>	<b>-</b>	<b>-</b>	<b>(\$252)</b>	<b>(\$30,434)</b>	<b>(\$84,746)</b>	<b>\$34,901</b>	<b>(\$5,460)</b>	<b>-</b>
<b>Regular Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>One Time Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Cost</b>	<b>\$38,507,892</b>	<b>\$1,512,599</b>	<b>-</b>	<b>-</b>	<b>\$452</b>	<b>\$128,317</b>	<b>(\$47,384)</b>	<b>\$420,268</b>	<b>\$98,098</b>	<b>-</b>

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	\$6,170,680	-	\$44,779	-	\$201,339	\$182,146	-	\$11,898	\$12,000	-
BUILDING USE RENTAL RATES	(\$2,486,140)	-	-	-	-	(\$371,685)	-	(\$1,366)	(\$38,237)	-
EQUIPMENT DEPRECIATION	\$4,285,448	\$9,974	\$520,364	-	\$15,231	\$80,716	-	\$36,553	-	-
0003-COUNTY ADMINISTRATOR	\$1,499,088	\$1,109	\$2,779	\$107	\$13,036	\$44,690	\$1,073	\$11,583	\$4,303	-
0010-AUDITOR-CONTROLLER	\$5,718,617	\$4,041	\$10,311	\$471	\$39,822	\$152,512	\$4,717	\$39,878	\$17,186	-
BOS- ANNUAL AUDIT	\$261,378	\$845	\$298	-	\$1,398	\$9,266	-	\$1,268	\$3,146	-
0015-TREASURER-TAX COLLECTOR	\$723,761	\$284	\$694	\$23	\$1,845	\$9,292	\$227	\$2,100	\$1,099	-
0020-PURCHASING	\$593,740	-	-	-	\$9,583	\$37,507	-	-	-	-
0030-COUNTY COUNSEL	\$1,120,366	-	-	-	\$63,866	-	-	-	-	-
0035-HUMAN RESOURCES	\$3,358,061	\$3,387	\$8,274	\$758	\$31,208	\$163,215	\$7,514	\$33,465	\$21,064	-
0060-COMMUNICATIONS	\$1,862,501	\$1,983	\$37,282	\$98	\$9,666	\$29,536	\$1,001	\$8,873	\$17,265	-
0149-GENERAL SERVICES	\$82,166	-	-	-	-	-	-	-	-	-
0077-BUILDING OCCUPANCY	\$11,658,784	-	-	\$1,334	\$493,905	-	-	-	-	-
0079-FACILITIES MAINTENANCE	\$611,651	\$35	\$1,565	-	\$634	\$15,986	-	\$11,913	\$602	-
0145-EMPLOYEE / RETIREE BENEFITS	\$1,041,965	\$1,305	\$3,094	\$239	\$9,132	\$47,405	\$2,245	\$11,347	\$6,492	-
0147-INFORMATION TECHNOLOGY	\$278,790	\$9	\$24	\$2	\$4,217	\$274	\$17	\$92	\$53	-
0148-PRINT AND MAIL SERVICES	\$373,091	\$100	\$257	-	\$7,342	\$10,962	\$1,566	\$5,647	\$2,753	-
0150-INSURANCE/RISK MANAGEMENT	\$1,590,369	-	-	-	\$9,441	\$290,358	-	-	-	-
4980 RETIREMENT ADMINISTRATION	\$43,113	\$114	\$251	\$12	\$247	\$1,200	\$73	\$695	\$259	-
<b>Total Actual Costs</b>	<b>\$38,787,429</b>	<b>\$23,186</b>	<b>\$629,972</b>	<b>\$3,044</b>	<b>\$911,912</b>	<b>\$703,380</b>	<b>\$18,433</b>	<b>\$173,946</b>	<b>\$47,985</b>	<b>-</b>
<b>Roll Forward Amounts</b>	<b>(\$279,537)</b>	<b>(\$1,940)</b>	<b>\$51,060</b>	<b>(\$31)</b>	<b>\$44,096</b>	<b>(\$312,347)</b>	<b>\$15,119</b>	<b>(\$13,536)</b>	<b>\$2,341</b>	<b>-</b>
<b>Regular Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>One Time Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Cost</b>	<b>\$38,507,892</b>	<b>\$21,246</b>	<b>\$681,032</b>	<b>\$3,013</b>	<b>\$956,008</b>	<b>\$391,033</b>	<b>\$33,552</b>	<b>\$160,410</b>	<b>\$50,326</b>	<b>-</b>

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 SRCHRG/MTG N PROG	0501 EMPLOY- HUMAN SVC	0502 EHSD CHILDREN & FAMILY SVCS	0503 EHSD ADULT & AGING SVCS
BUILDING USE ALLOWANCE	\$6,170,680	\$123,300	-	\$57,588	\$108,900	-	-	\$760,522	-	-
BUILDING USE RENTAL RATES	(\$2,486,140)	(\$83,635)	-	(\$324,725)	(\$369,434)	-	-	(\$861,143)	-	-
EQUIPMENT DEPRECIATION	\$4,285,448	-	-	-	-	-	-	-	-	-
0003-COUNTY ADMINISTRATOR	\$1,499,088	\$1,618	-	\$3,980	\$78,183	-	-	\$15,209	\$21,538	\$24,272
0010-AUDITOR-CONTROLLER	\$5,718,617	\$5,240	-	\$13,954	\$298,557	-	\$13	\$84,593	\$84,964	\$100,623
BOS- ANNUAL AUDIT	\$261,378	\$7,893	-	\$462	\$10,907	-	-	\$41,597	\$1,394	\$854
0015-TREASURER-TAX COLLECTOR	\$723,761	\$482	-	\$1,033	\$42,816	-	-	\$49,578	\$5,769	\$5,842
0020-PURCHASING	\$593,740	-	-	-	-	-	-	\$40,473	-	-
0030-COUNTY COUNSEL	\$1,120,366	-	-	-	-	-	-	(\$203,886)	\$669	-
0035-HUMAN RESOURCES	\$3,358,061	\$1,887	-	\$10,531	\$153,073	-	-	\$55,657	\$98,525	\$138,024
0060-COMMUNICATIONS	\$1,862,501	\$8,314	-	\$3,100	\$32,574	-	-	\$77,543	\$30,645	\$19,733
0149-GENERAL SERVICES	\$82,166	-	-	-	-	-	-	-	-	-
0077-BUILDING OCCUPANCY	\$11,658,784	-	-	-	-	-	-	-	-	-
0079-FACILITIES MAINTENANCE	\$611,651	\$6,486	-	\$3,671	\$29,814	-	\$3,008	\$7,405	\$50,353	\$49,824
0145-EMPLOYEE / RETIREE BENEFITS	\$1,041,965	\$577	-	\$3,189	\$46,542	-	-	\$16,988	\$30,065	\$41,091
0147-INFORMATION TECHNOLOGY	\$278,790	\$4	-	\$35	\$314	-	-	\$65,121	\$247	\$359
0148-PRINT AND MAIL SERVICES	\$373,091	\$210	-	\$485	\$8,480	-	-	\$98,418	\$2,765	\$29,610
0150-INSURANCE/RISK MANAGEMENT	\$1,590,369	-	-	-	-	-	-	-	-	-
4980 RETIREMENT ADMINISTRATION	\$43,113	\$22	-	\$114	\$1,701	-	-	\$637	\$1,125	\$1,292
<b>Total Actual Costs</b>	<b>\$38,787,429</b>	<b>\$72,398</b>	<b>-</b>	<b>(\$226,583)</b>	<b>\$442,427</b>	<b>-</b>	<b>\$3,021</b>	<b>\$248,712</b>	<b>\$328,059</b>	<b>\$411,524</b>
<b>Roll Forward Amounts</b>	<b>(\$279,537)</b>	<b>\$11,468</b>	<b>-</b>	<b>(\$62,781)</b>	<b>\$49,171</b>	<b>(\$20)</b>	<b>\$2,134</b>	<b>\$192,483</b>	<b>(\$12,025)</b>	<b>\$29,383</b>
<b>Regular Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>One Time Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Cost</b>	<b>\$38,507,892</b>	<b>\$83,866</b>	<b>-</b>	<b>(\$289,364)</b>	<b>\$491,598</b>	<b>(\$20)</b>	<b>\$5,155</b>	<b>\$441,195</b>	<b>\$316,034</b>	<b>\$440,907</b>

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	0508 IN HOME SUPPORT SERVICES	0535 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
BUILDING USE ALLOWANCE	\$6,170,680	-	-	-	-	-	-	-	\$14,876	\$58,297
BUILDING USE RENTAL RATES	(\$2,486,140)	-	-	-	-	-	-	-	-	-
EQUIPMENT DEPRECIATION	\$4,285,448	-	-	-	-	-	-	-	-	\$39,469
0003-COUNTY ADMINISTRATOR	\$1,499,088	\$41,398	-	\$644	-	\$450	\$225	\$227	\$7,070	\$29,104
0010-AUDITOR-CONTROLLER	\$5,718,617	\$169,494	-	\$2,825	\$43	\$1,652	\$695	\$883	\$28,084	\$101,524
BOS- ANNUAL AUDIT	\$261,378	\$1,576	-	-	-	-	\$42	\$22	\$448	\$9,230
0015-TREASURER-TAX COLLECTOR	\$723,761	\$9,261	-	\$136	\$27	\$79	\$83	\$92	\$1,965	\$5,640
0020-PURCHASING	\$593,740	-	-	-	-	\$661	-	-	-	\$8,592
0030-COUNTY COUNSEL	\$1,120,366	-	-	-	-	-	-	-	-	\$503
0035-HUMAN RESOURCES	\$3,358,061	\$230,922	-	\$4,515	-	\$2,629	-	\$758	\$32,725	\$106,059
0060-COMMUNICATIONS	\$1,862,501	\$71,930	-	\$630	\$4	\$578	-	\$15	\$2,428	\$19,400
0149-GENERAL SERVICES	\$82,166	-	-	-	-	-	-	-	-	-
0077-BUILDING OCCUPANCY	\$11,658,784	-	-	-	-	\$173,916	-	-	-	-
0079-FACILITIES MAINTENANCE	\$611,651	\$71,749	-	-	-	-	-	-	\$3,454	\$32,149
0145-EMPLOYEE / RETIREE BENEFITS	\$1,041,965	\$67,646	-	\$1,323	-	\$777	\$16	\$232	\$8,810	\$29,982
0147-INFORMATION TECHNOLOGY	\$278,790	\$411	-	\$12	-	\$288	-	-	\$1,818	\$4,329
0148-PRINT AND MAIL SERVICES	\$373,091	\$13,285	-	\$1,249	-	\$351	-	\$32	\$1,070	\$12,122
0150-INSURANCE/RISK MANAGEMENT	\$1,590,369	-	-	-	-	\$7,054	-	-	-	-
4980 RETIREMENT ADMINISTRATION	\$43,113	\$1,858	-	\$37	-	\$23	\$4	\$9	\$49	\$553
<b>Total Actual Costs</b>	<b>\$38,787,429</b>	<b>\$679,530</b>	<b>-</b>	<b>\$11,371</b>	<b>\$74</b>	<b>\$188,458</b>	<b>\$1,065</b>	<b>\$2,270</b>	<b>\$102,797</b>	<b>\$456,953</b>
<b>Roll Forward Amounts</b>	<b>(\$279,537)</b>	<b>\$133,195</b>	<b>-</b>	<b>-</b>	<b>(\$89)</b>	<b>(\$29,025)</b>	<b>(\$47)</b>	<b>\$1,610</b>	<b>(\$58,992)</b>	<b>(\$82,896)</b>
<b>Regular Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>One Time Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Cost</b>	<b>\$38,507,892</b>	<b>\$812,725</b>	<b>-</b>	<b>\$11,371</b>	<b>(\$15)</b>	<b>\$159,433</b>	<b>\$1,018</b>	<b>\$3,880</b>	<b>\$43,805</b>	<b>\$374,057</b>

County of Contra Costa  
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (Continued)

Department	Total	0590 HUD	0591 HOUSING	0592 HUD	0593 HUD	0594 HUD HOME	0650-PUBLIC	0701 PARKS	0790 NOTES &	0861-CONTRA
		HOPWA GRANT	REHAB	BLOCK GRANT	EMERGENCY SHELTER GRT	BLOCK GRANT	WORKS	ADMINISTRATIO N	WARRANTS INTEREST	COSTA HEALTH PLAN
BUILDING USE ALLOWANCE	\$6,170,680	-	-	-	-	-	\$200,255	-	-	\$41,347
BUILDING USE RENTAL RATES	(\$2,486,140)	-	-	-	-	-	-	-	-	-
EQUIPMENT DEPRECIATION	\$4,285,448	-	-	-	-	-	\$68,048	-	-	-
0003-COUNTY ADMINISTRATOR	\$1,499,088	\$32	\$161	\$312	\$34	\$130	\$35,900	-	-	\$564,097
0010-AUDITOR-CONTROLLER	\$5,718,617	\$82	\$706	\$7,812	\$96	\$388	\$39,089	-	-	\$2,139,741
BOS- ANNUAL AUDIT	\$261,378	\$6	-	\$58	\$6	\$24	\$4,771	-	-	\$103,230
0015-TREASURER-TAX COLLECTOR	\$723,761	\$3	\$34	\$112	\$6	\$39	\$3,898	-	-	\$442,910
0020-PURCHASING	\$593,740	-	-	-	-	-	\$33,211	-	-	\$3,635
0030-COUNTY COUNSEL	\$1,120,366	-	-	-	-	-	(\$80,512)	-	-	-
0035-HUMAN RESOURCES	\$3,358,061	-	\$1,129	-	-	-	\$81,237	-	-	\$65,430
0060-COMMUNICATIONS	\$1,862,501	-	\$150	-	-	-	\$18,362	-	-	\$10,291
0149-GENERAL SERVICES	\$82,166	-	-	-	-	-	-	-	-	-
0077-BUILDING OCCUPANCY	\$11,658,784	-	-	-	-	-	-	-	-	-
0079-FACILITIES MAINTENANCE	\$611,651	-	-	\$68	-	\$68	\$10,216	-	-	\$6,940
0145-EMPLOYEE / RETIREE BENEFITS	\$1,041,965	-	\$343	-	-	-	\$25,213	-	-	\$18,967
0147-INFORMATION TECHNOLOGY	\$278,790	-	\$3	-	-	-	\$9,678	-	-	\$90
0148-PRINT AND MAIL SERVICES	\$373,091	-	\$102	\$160	-	-	\$2,579	-	-	\$27,023
0150-INSURANCE/RISK MANAGEMENT	\$1,590,369	-	-	-	-	-	-	-	-	-
4980 RETIREMENT ADMINISTRATION	\$43,113	-	\$13	-	-	-	\$1,045	-	-	\$470
<b>Total Actual Costs</b>	<b>\$38,787,429</b>	<b>\$123</b>	<b>\$2,641</b>	<b>\$8,522</b>	<b>\$142</b>	<b>\$649</b>	<b>\$452,990</b>	<b>-</b>	<b>-</b>	<b>\$3,424,171</b>
<b>Roll Forward Amounts</b>	<b>(\$279,537)</b>	<b>\$36</b>	<b>\$1,175</b>	<b>(\$5,155)</b>	<b>(\$10)</b>	<b>(\$142)</b>	<b>(\$94,223)</b>	<b>-</b>	<b>-</b>	<b>\$84,903</b>
<b>Regular Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>One Time Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Cost</b>	<b>\$38,507,892</b>	<b>\$159</b>	<b>\$3,816</b>	<b>\$3,367</b>	<b>\$132</b>	<b>\$507</b>	<b>\$358,767</b>	<b>-</b>	<b>-</b>	<b>\$3,509,074</b>

County of Contra Costa  
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (Continued)

Department	Total	4983 SPECIAL DIST PROP DMG	4987 MEDICAL LIABILITY FUND	4992 WORKERS COMP (CCFIRE)	4996 WORKERS COMP (COUNTY)	4997 AUTO LIABILITY	4998 PUBLIC LIABILITY	110800-0006- ROAD FUNDS	111600-0589 CHILD DEVELOPMENT	120600-0620 LIBRARY
BUILDING USE ALLOWANCE	\$6,170,680	-	-	-	-	-	-	-	-	\$18,737
BUILDING USE RENTAL RATES	(\$2,486,140)	-	-	-	-	-	-	-	-	-
EQUIPMENT DEPRECIATION	\$4,285,448	-	-	-	-	-	-	-	-	-
0003-COUNTY ADMINISTRATOR	\$1,499,088	-	-	-	-	-	-	\$4,882	-	\$42,208
0010-AUDITOR-CONTROLLER	\$5,718,617	-	-	-	-	-	-	\$40,793	\$63	\$165,314
BOS- ANNUAL AUDIT	\$261,378	-	-	-	-	-	-	\$909	-	\$3,737
0015-TREASURER-TAX COLLECTOR	\$723,761	-	-	-	-	-	-	\$799	-	\$8,507
0020-PURCHASING	\$593,740	-	-	-	-	-	-	-	-	\$19,609
0030-COUNTY COUNSEL	\$1,120,366	-	-	-	-	-	-	\$141,898	-	\$82,321
0035-HUMAN RESOURCES	\$3,358,061	-	-	-	-	-	-	-	-	\$141,413
0060-COMMUNICATIONS	\$1,862,501	-	-	-	-	-	-	-	\$422	\$11,688
0149-GENERAL SERVICES	\$82,166	-	-	-	-	-	-	-	-	-
0077-BUILDING OCCUPANCY	\$11,658,784	-	-	-	-	-	-	-	-	-
0079-FACILITIES MAINTENANCE	\$611,651	-	-	-	-	-	-	\$1,801	-	\$16,554
0145-EMPLOYEE / RETIREE BENEFITS	\$1,041,965	-	-	-	-	-	-	-	\$844	\$39,319
0147-INFORMATION TECHNOLOGY	\$278,790	-	-	-	-	-	-	-	\$101	\$812
0148-PRINT AND MAIL SERVICES	\$373,091	-	-	-	-	-	-	\$142	\$4	\$5,803
0150-INSURANCE/RISK MANAGEMENT	\$1,590,369	\$197	\$5,330	\$6,015	\$47,935	\$1,666	\$7,152	-	-	-
4980 RETIREMENT ADMINISTRATION	\$43,113	-	-	-	-	-	-	-	\$234	\$557
<b>Total Actual Costs</b>	<b>\$38,787,429</b>	<b>\$197</b>	<b>\$5,330</b>	<b>\$6,015</b>	<b>\$47,935</b>	<b>\$1,666</b>	<b>\$7,152</b>	<b>\$191,224</b>	<b>\$1,668</b>	<b>\$556,579</b>
<b>Roll Forward Amounts</b>	<b>(\$279,537)</b>	<b>\$213</b>	<b>\$6,318</b>	<b>\$7,319</b>	<b>\$58,263</b>	<b>\$1,986</b>	<b>\$8,594</b>	<b>\$130,973</b>	<b>\$1,589</b>	<b>\$89,987</b>
<b>Regular Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>One Time Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Cost</b>	<b>\$38,507,892</b>	<b>\$410</b>	<b>\$11,648</b>	<b>\$13,334</b>	<b>\$106,198</b>	<b>\$3,652</b>	<b>\$15,746</b>	<b>\$322,197</b>	<b>\$3,257</b>	<b>\$646,566</b>

County of Contra Costa  
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Exhibit A

Cost Exhibit (Continued)

Department	Total	140100-0841 AIRPORT	145000-0540 HS- HOSPITAL ENTERPRISE	150100-0064- FLEET SERVICES	202000-7300 CONSOLIDATED FIRE	202800-7030 CROCKET- CARQ FIRE	306000-7160 EAST CC FIRE	25XXXX FLOOD CONTROL	300500-7830 SAN RAMON FIRE	300700-7840 KENSINGTON FIRE
BUILDING USE ALLOWANCE	\$6,170,680	-	\$204,281	\$3,619	-	-	-	-	-	-
BUILDING USE RENTAL RATES	(\$2,486,140)	-	(\$357,163)	\$82,214	-	-	-	-	-	-
EQUIPMENT DEPRECIATION	\$4,285,448	-	-	\$98,037	\$928,834	\$85,598	-	-	-	-
0003-COUNTY ADMINISTRATOR	\$1,499,088	\$2,305	\$241,891	\$2,798	\$28,126	\$1,453	\$4,420	\$3,578	\$74	\$139
0010-AUDITOR-CONTROLLER	\$5,718,617	\$7,675	\$854,202	\$30,169	\$114,294	\$5,872	\$17,675	\$9,682	\$185	\$418
BOS- ANNUAL AUDIT	\$261,378	\$925	\$15,283	\$371	\$3,527	\$91	\$424	\$666	\$14	\$26
0015-TREASURER-TAX COLLECTOR	\$723,761	\$469	\$60,122	\$1,008	\$9,789	\$413	\$2,043	\$362	-	\$43
0020-PURCHASING	\$593,740	-	\$265,137	-	\$4,651	-	-	-	-	-
0030-COUNTY COUNSEL	\$1,120,366	\$543	\$35,362	-	\$16,871	-	-	\$520	-	-
0035-HUMAN RESOURCES	\$3,358,061	\$4,887	\$919,156	\$5,645	\$119,218	\$6,774	\$15,048	-	-	-
0060-COMMUNICATIONS	\$1,862,501	\$1,151	\$403,487	\$338	\$102,684	-	-	\$5,107	-	-
0149-GENERAL SERVICES	\$82,166	-	\$1,522	\$80,644	-	-	-	-	-	-
0077-BUILDING OCCUPANCY	\$11,658,784	-	-	-	-	-	-	-	-	-
0079-FACILITIES MAINTENANCE	\$611,651	\$2,092	\$175,599	\$3,323	\$1,331	\$195	\$149	\$169	-	-
0145-EMPLOYEE / RETIREE BENEFITS	\$1,041,965	\$1,630	\$281,306	\$1,676	\$39,699	\$1,785	\$5,497	-	-	-
0147-INFORMATION TECHNOLOGY	\$278,790	\$458	\$36,337	\$13	\$8,030	-	-	-	-	-
0148-PRINT AND MAIL SERVICES	\$373,091	\$599	\$40,671	\$11	\$1,158	-	-	\$285	-	-
0150-INSURANCE/RISK MANAGEMENT	\$1,590,369	-	-	-	-	-	-	-	-	-
4980 RETIREMENT ADMINISTRATION	\$43,113	\$94	\$10,723	\$52	\$2,278	-	\$423	-	-	-
<b>Total Actual Costs</b>	<b>\$38,787,429</b>	<b>\$22,828</b>	<b>\$3,187,916</b>	<b>\$309,918</b>	<b>\$1,380,490</b>	<b>\$102,181</b>	<b>\$45,679</b>	<b>\$20,369</b>	<b>\$273</b>	<b>\$626</b>
<b>Roll Forward Amounts</b>	<b>(\$279,537)</b>	<b>(\$3,186)</b>	<b>\$197,780</b>	<b>(\$140,317)</b>	<b>(\$728,060)</b>	<b>(\$187)</b>	<b>(\$20,698)</b>	<b>(\$824)</b>	<b>\$61</b>	<b>(\$131)</b>
<b>Regular Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>One Time Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Cost</b>	<b>\$38,507,892</b>	<b>\$19,642</b>	<b>\$3,385,696</b>	<b>\$169,601</b>	<b>\$652,430</b>	<b>\$101,994</b>	<b>\$24,981</b>	<b>\$19,545</b>	<b>\$334</b>	<b>\$495</b>

County of Contra Costa  
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Exhibit A

Cost Exhibit (Continued)

Department	Total	301100-7800 RODEO- HERCULES FIRE	307400-7274 MORAGA- ORINDA FIRE	8150 LOCAL AGENCY FORMATION (LAFCO)	FIRST FIVE	ALL OTHER	2nd Alloc Remains
BUILDING USE ALLOWANCE	\$6,170,680	-	-	-	-	\$72,555	-
BUILDING USE RENTAL RATES	(\$2,486,140)	-	-	-	-	\$178,144	-
EQUIPMENT DEPRECIATION	\$4,285,448	-	-	-	-	-	-
0003-COUNTY ADMINISTRATOR	\$1,499,088	\$1,794	\$93	-	-	\$57,796	\$4
0010-AUDITOR-CONTROLLER	\$5,718,617	\$6,990	\$231	-	-	\$150,543	\$12
BOS- ANNUAL AUDIT	\$261,378	\$174	\$17	-	-	\$8,945	-
0015-TREASURER-TAX COLLECTOR	\$723,761	\$728	-	-	-	\$14,068	-
0020-PURCHASING	\$593,740	-	-	-	-	-	-
0030-COUNTY COUNSEL	\$1,120,366	-	-	\$1,002	\$469	\$10,751	\$4
0035-HUMAN RESOURCES	\$3,358,061	\$6,015	-	-	-	\$68,447	\$3
0060-COMMUNICATIONS	\$1,862,501	-	-	\$97	-	\$502,910	\$7
0149-GENERAL SERVICES	\$82,166	-	-	-	-	-	-
0077-BUILDING OCCUPANCY	\$11,658,784	-	-	-	-	\$777,199	-
0079-FACILITIES MAINTENANCE	\$611,651	-	-	-	-	\$45,499	\$8
0145-EMPLOYEE / RETIREE BENEFITS	\$1,041,965	\$2,271	-	\$52	-	\$19,105	-
0147-INFORMATION TECHNOLOGY	\$278,790	\$18	-	-	-	\$467	-
0148-PRINT AND MAIL SERVICES	\$373,091	-	-	\$119	-	\$3,755	\$2
0150-INSURANCE/RISK MANAGEMENT	\$1,590,369	-	-	-	-	-	-
4980 RETIREMENT ADMINISTRATION	\$43,113	\$188	-	\$15	-	\$289	-
<b>Total Actual Costs</b>	<b>\$38,787,429</b>	<b>\$18,178</b>	<b>\$341</b>	<b>\$1,285</b>	<b>\$469</b>	<b>\$1,910,473</b>	<b>\$40</b>
<b>Roll Forward Amounts</b>	<b>(\$279,537)</b>	<b>(\$6,211)</b>	<b>\$48</b>	<b>\$13,467</b>	<b>(\$1,587)</b>	<b>\$409,142</b>	<b>-</b>
<b>Regular Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>One Time Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Cost</b>	<b>\$38,507,892</b>	<b>\$11,967</b>	<b>\$389</b>	<b>\$14,752</b>	<b>(\$1,118)</b>	<b>\$2,319,615</b>	<b>\$40</b>