



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Contra Costa
Martinez, California**

**Date: May 29, 2015
Filing Ref: CON16**

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 **2015-16** 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.

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

The indirect overhead and support service costs listed in **Exhibit A** (attached) are formally approved as actual costs for the **2013-14** fiscal year and as estimated costs for the **2015-16** 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, 2015**, for further allocation to federal grants and contracts performed by the respective county departments.

SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS

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

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the costs of the county departments indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles, (2) that similar types of costs have been accorded consistent accounting treatment, and (3) that the information provided by the county that was used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement will require prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by OMB Circular A-87, incurred by the cost center responsible for providing the service.

Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: The adjustments of \$(1,879,043) included in Exhibit A must be included when calculating carry forward in the 2017-18 Estimated Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF CONTRA COSTA

**BETTY T. YEE
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

6-16-2015

6-25-2015

Date

Date

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

cc: State and Federal Agencies

Attachment

Exhibit A

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
00 BUILDING USE ALLOWANCE	\$6,180,982	\$23,488	-	-	-	-	\$33,618	-	-
000 BUILDING USE RENTAL RATES	(\$2,858,610)	-	-	-	-	-	\$55,746	-	-
0000 EQUIPMENT DEPRECIATION	\$5,042,337	\$228	-	-	-	-	\$6,607	-	\$23,816
0003 COUNTY ADMINISTRATOR	\$1,920,802	\$2,960	\$1,229	-	\$4,167	\$36	\$11,740	-	\$153
0010 AUDITOR-CONTROLLER	\$5,619,761	\$7,925	\$2,969	-	\$9,711	\$72	\$30,605	-	\$703
00000 BOS-ANNUAL AUDIT	\$370,771	\$70	\$169	-	\$903	\$8	\$651	-	\$33
0015 TREASURER-TAX COLLECTOR	\$782,382	\$524	\$140	-	-	\$3	\$1,925	-	\$47
0020 PURCHASING	\$564,566	\$1,401	-	-	-	-	\$3,424	-	-
0030 COUNTY COUNSEL	\$1,252,389	\$340,167	-	-	-	-	\$237,076	-	-
0035 HUMAN RESOURCES	\$4,071,305	\$14,468	\$2,631	-	-	-	\$48,666	-	-
0060 COMMUNICATIONS	\$1,379,075	\$1,727	\$451	-	-	-	\$1,944	-	\$61
0077 BUILDING OCCUPANCY	\$12,247,409	\$162,618	\$27,300	-	-	-	\$223,306	-	-
0079 FACILITIES MAINTENANCE	\$312,232	\$4,524	-	-	-	-	(\$25)	-	-
0145 EMPLOYEE / RETIREE BENEFITS	\$1,120,985	\$3,880	\$631	-	-	-	\$11,953	-	-
0147 INFORMATION TECHNOLOGY	\$616,648	\$3,389	\$1,033	-	-	-	\$13,726	-	\$105
0148 PRINT AND MAIL SERVICES	\$138,714	\$198	\$150	-	-	-	\$9,528	-	-
0150 INSURANCE / RISK MANAGEMENT	\$3,859,431	\$5,286	-	-	-	-	\$16,593	-	-
Total Actual Costs	\$42,621,178	\$572,851	\$36,702	-	\$14,781	\$118	\$707,085	-	\$24,918
Roll Forward Amounts	\$4,666,083	(\$27,696)	\$580	-	(\$95,940)	(\$116)	\$292,955	-	\$8,219
Regular Adjustments	(\$59,374)	-	-	-	-	-	-	-	-
One-Time Adjustments	(\$1,819,669)	(\$2,606)	-	-	-	-	(\$8,194)	-	-
Total Claimable Costs	\$45,408,218	\$542,550	\$37,282	-	(\$81,158)	\$2	\$991,847	-	\$33,136

County of Contra Costa
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	0036 PERSONNEL MERIT BOARD	0038 CHILD CARE	0043 ELECTIONS	0059 COMMUNITY ACCESS TV	0080 MINOR BLDG IMPROVEMENT S	0085 FACILITY LIFECYCLE IMPORV	0111 PLANT ACQUIS GF	0114 AQ CONSERV AND DEV
00 BUILDING USE ALLOWANCE	\$6,180,982	-	-	\$2,475	-	-	-	-	-
000 BUILDING USE RENTAL RATES	(\$2,858,610)	-	-	-	-	-	-	-	-
0000 EQUIPMENT DEPRECIATION	\$5,042,337	-	-	\$966,312	-	-	-	-	-
0003 COUNTY ADMINISTRATOR	\$1,920,802	\$97	-	\$3,867	-	-	\$398	-	-
0010 AUDITOR-CONTROLLER	\$5,619,761	\$213	-	\$11,097	-	-	\$746	-	-
00000 BOS-ANNUAL AUDIT	\$370,771	\$21	-	\$299	-	-	\$86	-	-
0015 TREASURER-TAX COLLECTOR	\$782,382	\$18	-	\$819	-	-	-	-	-
0020 PURCHASING	\$564,566	-	-	-	-	-	-	-	-
0030 COUNTY COUNSEL	\$1,252,389	\$3,568	-	\$14,198	-	-	-	-	-
0035 HUMAN RESOURCES	\$4,071,305	-	-	\$14,468	-	-	-	-	-
0060 COMMUNICATIONS	\$1,379,075	\$27	-	\$15,515	-	-	-	-	-
0077 BUILDING OCCUPANCY	\$12,247,409	\$2,809	-	\$162,767	-	-	-	-	-
0079 FACILITIES MAINTENANCE	\$312,232	-	-	\$2,554	-	-	(\$1,513)	-	-
0145 EMPLOYEE / RETIREE BENEFITS	\$1,120,985	-	-	\$3,557	-	-	-	-	-
0147 INFORMATION TECHNOLOGY	\$616,648	-	-	\$4,498	-	-	-	-	-
0148 PRINT AND MAIL SERVICES	\$138,714	\$12	-	\$2,031	-	-	-	-	-
0150 INSURANCE / RISK MANAGEMENT	\$3,859,431	\$7	-	-	-	-	-	-	-
Total Actual Costs	\$42,621,178	\$6,771	-	\$1,204,458	-	-	(\$283)	-	-
Roll Forward Amounts	\$4,666,083	\$128	-	(\$39)	-	-	-	-	-
Regular Adjustments	(\$59,374)	-	-	-	-	-	-	-	-
One-Time Adjustments	(\$1,819,669)	-	-	-	-	-	-	-	-
Total Claimable Costs	\$45,408,218	\$6,899	-	\$1,204,420	-	-	(\$283)	-	-

County of Contra Costa
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	0135 ECONOMIC PROMOTION	0202 TRIAL COURTS	0231 CHNG VENUE TRIALS IN CNTY	0235 LAW & JUSTICE SYSTEMS DEV	0238 CIVIL GRAND JURY	0239 CRIMINAL GRAND JURY	0242 DISTRICT ATTORNEY	0243 PUBLIC DEFENDER
00 BUILDING USE ALLOWANCE	\$6,180,982	-	\$977,775	-	-	-	-	\$187,714	\$118,041
000 BUILDING USE RENTAL RATES	(\$2,858,610)	-	-	-	-	-	-	(\$123,484)	(\$393,235)
0000 EQUIPMENT DEPRECIATION	\$5,042,337	-	-	-	-	-	-	-	\$7,080
0003 COUNTY ADMINISTRATOR	\$1,920,802	-	\$1,115	-	\$150	-	-	\$24,265	\$12,545
0010 AUDITOR-CONTROLLER	\$5,619,761	-	\$11,143	\$1	\$482	-	-	\$60,757	\$33,333
00000 BOS-ANNUAL AUDIT	\$370,771	-	\$209	-	-	-	-	\$2,054	\$771
0015 TREASURER-TAX COLLECTOR	\$782,382	-	\$218	-	\$25	-	-	\$4,429	\$2,656
0020 PURCHASING	\$564,566	-	-	-	-	-	-	\$13,696	\$4,358
0030 COUNTY COUNSEL	\$1,252,389	-	\$8,428	-	-	\$13,878	-	\$95,535	\$7,058
0035 HUMAN RESOURCES	\$4,071,305	-	\$877	-	\$877	-	-	\$83,741	\$49,543
0060 COMMUNICATIONS	\$1,379,075	\$13	\$912	-	\$625	\$33	-	\$9,949	\$6,471
0077 BUILDING OCCUPANCY	\$12,247,409	-	\$2,075,484	-	-	-	-	\$597,718	\$203,844
0079 FACILITIES MAINTENANCE	\$312,232	-	-	-	-	-	-	\$161	\$1,995
0145 EMPLOYEE / RETIREE BENEFITS	\$1,120,985	-	\$125	-	\$264	-	-	\$26,625	\$14,458
0147 INFORMATION TECHNOLOGY	\$616,648	\$113	\$58,100	-	\$9,172	\$113	-	\$27,159	\$18,155
0148 PRINT AND MAIL SERVICES	\$138,714	\$1	\$2	-	-	\$38	-	\$1,325	\$522
0150 INSURANCE / RISK MANAGEMENT	\$3,859,431	-	-	-	-	-	-	\$441,024	\$23,617
Total Actual Costs	\$42,621,178	\$127	\$3,134,388	\$2	\$11,595	\$14,062	-	\$1,452,668	\$111,212
Roll Forward Amounts	\$4,666,083	(\$39)	\$30,693	-	(\$166)	(\$815)	-	\$150,177	\$63,801
Regular Adjustments	(\$59,374)	-	-	-	-	-	-	-	-
One-Time Adjustments	(\$1,819,669)	-	-	-	-	-	-	(\$217,725)	(\$11,663)
Total Claimable Costs	\$45,408,218	\$88	\$3,165,080	\$3	\$11,429	\$13,247	-	\$1,385,119	\$163,350

County of Contra Costa
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	0245 DA WELFARE FRAUD	0248 CONFLICT DEFENSE SERVICES	0249 DCSS	0255 SHERIFF	0258 SHERIFF LAW ENFORCEMENT	0259 AID TO POLICE SVC AREAS	0265 VEHICLE THEFT PROGRAM	0277 SHERIFF POLICE SERVICES
00 BUILDING USE ALLOWANCE	\$6,180,982	\$3,244	-	\$4,980	\$436,482	-	-	-	-
000 BUILDING USE RENTAL RATES	(\$2,858,610)	-	-	(\$158,824)	-	-	-	-	-
0000 EQUIPMENT DEPRECIATION	\$5,042,337	-	-	-	\$1,242,369	-	\$14,371	-	-
0003 COUNTY ADMINISTRATOR	\$1,920,802	\$438	-	\$15,222	\$51,559	\$2,788	-	-	\$17,825
0010 AUDITOR-CONTROLLER	\$5,619,761	\$949	-	\$36,914	\$131,384	\$6,973	-	-	\$49,240
00000 BOS-ANNUAL AUDIT	\$370,771	\$79	-	\$393	\$2,942	\$294	-	-	\$546
0015 TREASURER-TAX COLLECTOR	\$782,382	\$42	-	\$2,583	\$8,370	\$430	-	-	\$2,727
0020 PURCHASING	\$564,566	-	-	\$11,828	\$59,607	-	-	-	-
0030 COUNTY COUNSEL	\$1,252,389	-	-	(\$478)	\$151,647	-	-	-	-
0035 HUMAN RESOURCES	\$4,071,305	\$439	-	\$70,588	\$183,704	\$8,331	-	-	\$89,003
0060 COMMUNICATIONS	\$1,379,075	\$47	-	\$582	\$176,286	\$35	-	-	\$7,791
0077 BUILDING OCCUPANCY	\$12,247,409	-	-	-	\$1,201,263	-	-	-	-
0079 FACILITIES MAINTENANCE	\$312,232	-	-	\$1,646	\$6,655	\$1,368	-	-	\$518
0145 EMPLOYEE / RETIREE BENEFITS	\$1,120,985	\$170	-	\$17,491	\$70,191	\$1,600	-	-	\$40,750
0147 INFORMATION TECHNOLOGY	\$616,648	\$679	\$113	\$19,725	\$3,402	-	-	-	\$10
0148 PRINT AND MAIL SERVICES	\$138,714	-	-	\$3,470	\$3,054	-	-	-	\$352
0150 INSURANCE / RISK MANAGEMENT	\$3,859,431	-	-	-	\$2,399,779	-	-	-	-
Total Actual Costs	\$42,621,178	\$6,086	\$113	\$26,121	\$6,128,694	\$21,819	\$14,371	-	\$208,762
Roll Forward Amounts	\$4,666,083	(\$477)	\$87	\$37,029	\$1,840,161	\$2,073	-	-	\$20,263
Regular Adjustments	(\$59,374)	-	-	-	-	-	-	-	-
One-Time Adjustments	(\$1,819,669)	-	-	-	(\$1,184,719)	-	-	-	-
Total Claimable Costs	\$45,408,218	\$5,609	\$199	\$63,151	\$6,784,136	\$23,893	\$14,371	-	\$229,024

County of Contra Costa
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	0200 CONSERVATION AND DEVELOPMENT	0205 ABAG SEP GRANT	0300 SHERIFF DETENTION	0301 HLTH SVCS- DETENTION INMATES	0308 PROBATION	0309 PROBATION FACILITIES	0310 PROB CARE OF COURT WARDS	0325 JUSTICE SYSTEM PROGRAMS
00 BUILDING USE ALLOWANCE	\$6,180,982	-	-	\$1,704,934	-	\$501,657	-	-	-
000 BUILDING USE RENTAL RATES	(\$2,858,610)	\$94,517	-	-	-	\$133,379	-	-	-
0000 EQUIPMENT DEPRECIATION	\$5,042,337	\$78,867	-	\$78,074	\$5,741	\$14,044	\$18,137	-	\$6,298
0003 COUNTY ADMINISTRATOR	\$1,920,802	\$26,742	-	\$35,515	\$3,930	\$34,665	\$3,121	-	-
0010 AUDITOR-CONTROLLER	\$5,619,761	\$71,142	-	\$144,871	\$10,017	\$131,063	\$7,922	-	-
00000 BOS-ANNUAL AUDIT	\$370,771	\$25,765	-	\$1,848	\$852	\$2,698	\$677	-	-
0015 TREASURER-TAX COLLECTOR	\$782,382	\$3,254	-	\$6,937	\$1,423	\$5,561	\$1,135	-	-
0020 PURCHASING	\$564,566	\$11,050	-	-	-	\$24,123	-	-	-
0030 COUNTY COUNSEL	\$1,252,389	-	-	-	-	\$167,397	-	-	-
0035 HUMAN RESOURCES	\$4,071,305	\$61,380	-	\$156,958	-	\$150,820	-	-	-
0060 COMMUNICATIONS	\$1,379,075	\$12,123	-	\$22,606	\$2,135	\$5,484	\$40,820	-	-
0077 BUILDING OCCUPANCY	\$12,247,409	-	-	\$4,097,821	-	\$365,233	\$1,642,784	-	-
0079 FACILITIES MAINTENANCE	\$312,232	\$2,254	-	(\$1,059)	(\$28)	\$2,640	\$9	-	-
0145 EMPLOYEE / RETIREE BENEFITS	\$1,120,985	\$16,945	\$7	\$63,760	\$5,786	\$40,665	\$16,435	-	-
0147 INFORMATION TECHNOLOGY	\$616,648	\$23,351	-	\$17	\$4	\$34,467	\$63	-	-
0148 PRINT AND MAIL SERVICES	\$138,714	\$3,107	-	\$4,079	\$65	\$1,025	\$620	-	-
0150 INSURANCE / RISK MANAGEMENT	\$3,859,431	\$4,822	-	-	-	\$63,661	-	-	-
Total Actual Costs	\$42,621,178	\$435,319	\$7	\$6,316,362	\$29,925	\$1,678,583	\$1,731,724	-	\$6,298
Roll Forward Amounts	\$4,666,083	\$48,630	-	\$579,968	\$667	\$265,398	\$172,091	(\$1)	-
Regular Adjustments	(\$59,374)	-	-	-	-	-	-	-	-
One-Time Adjustments	(\$1,819,669)	(\$2,381)	-	-	-	(\$31,425)	-	-	-
Total Claimable Costs	\$45,408,218	\$481,569	\$7	\$6,896,329	\$30,592	\$1,912,557	\$1,903,815	(\$1)	\$6,298

County of Contra Costa
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	0330 CO DRAINAGE MAINTENANCE	0335 AG WEIGHTS & MEASURES	0341 BUILDING INSPECTIONS	0355 RECORDER	0357 COMMUNITY DEVELOPMENT	0358 MANDATORY SUBSCRIPTION S	0359 CORONER	0362 EMERGENCY SERVICES
00 BUILDING USE ALLOWANCE	\$6,180,982	-	\$5,439	\$23,087	\$8,141	\$28,708	-	-	\$44,779
000 BUILDING USE RENTAL RATES	(\$2,858,610)	-	-	-	-	\$23,009	-	-	-
0000 EQUIPMENT DEPRECIATION	\$5,042,337	-	\$14,823	-	\$241,149	-	-	\$9,974	\$389,089
0003 COUNTY ADMINISTRATOR	\$1,920,802	\$215	\$6,187	\$184	\$7,763	\$306	-	\$1,519	\$3,515
0010 AUDITOR-CONTROLLER	\$5,619,761	\$405	\$23,265	-	\$16,174	\$16,663	-	\$4,129	\$10,509
00000 BOS-ANNUAL AUDIT	\$370,771	\$47	\$783	-	\$664	\$66	-	\$3,035	\$435
0015 TREASURER-TAX COLLECTOR	\$782,382	-	\$1,002	-	\$872	-	-	\$310	\$746
0020 PURCHASING	\$564,566	-	\$6,381	\$1,712	\$13,852	-	-	-	-
0030 COUNTY COUNSEL	\$1,252,389	-	\$4,934	\$8,555	\$17,871	(\$35,217)	-	-	-
0035 HUMAN RESOURCES	\$4,071,305	-	\$19,290	-	\$18,852	-	-	\$3,946	\$8,769
0060 COMMUNICATIONS	\$1,379,075	-	\$702	-	\$1,737	-	-	\$624	\$11,056
0077 BUILDING OCCUPANCY	\$12,247,409	-	\$127,117	-	\$144	-	-	-	-
0079 FACILITIES MAINTENANCE	\$312,232	-	\$1,612	-	\$2,443	-	-	\$45	\$1,487
0145 EMPLOYEE / RETIREE BENEFITS	\$1,120,985	-	\$4,256	-	\$4,296	-	-	\$2,053	\$4,152
0147 INFORMATION TECHNOLOGY	\$616,648	-	\$4,810	-	\$2,393	-	-	-	-
0148 PRINT AND MAIL SERVICES	\$138,714	-	\$618	-	\$4,363	-	-	\$76	\$54
0150 INSURANCE / RISK MANAGEMENT	\$3,859,431	-	\$6,865	-	\$16,232	-	-	-	-
Total Actual Costs	\$42,621,178	\$667	\$228,083	\$33,539	\$356,946	\$33,536	-	\$25,711	\$474,592
Roll Forward Amounts	\$4,666,083	(\$193)	\$71,713	(\$677)	(\$24,044)	(\$70,150)	-	\$2,277	(\$231,096)
Regular Adjustments	(\$59,374)	-	-	-	-	-	-	-	-
One-Time Adjustments	(\$1,819,669)	-	(\$3,394)	-	(\$8,006)	-	-	-	-
Total Claimable Costs	\$45,408,218	\$474	\$296,403	\$32,862	\$324,896	(\$36,614)	-	\$27,988	\$243,496

County of Contra Costa
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	0364 PUBLIC ADMINISTRATOR	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
00 BUILDING USE ALLOWANCE	\$6,180,982	-	\$201,339	\$182,146	-	\$11,898	\$12,000	-	\$123,300
000 BUILDING USE RENTAL RATES	(\$2,858,610)	-	-	(\$371,508)	-	(\$1,364)	(\$38,186)	-	(\$83,493)
0000 EQUIPMENT DEPRECIATION	\$5,042,337	-	\$15,272	\$75,301	\$464	\$36,139	-	-	-
0003 COUNTY ADMINISTRATOR	\$1,920,802	\$150	\$16,601	\$57,922	\$1,583	\$15,572	\$6,069	-	\$2,572
0010 AUDITOR-CONTROLLER	\$5,619,761	\$430	\$37,610	\$182,493	\$4,541	\$38,500	\$16,706	-	\$6,309
00000 BOS-ANNUAL AUDIT	\$370,771	-	\$2,030	\$11,854	-	\$1,872	\$4,537	-	\$12,798
0015 TREASURER-TAX COLLECTOR	\$782,382	\$25	\$2,094	\$10,027	\$261	\$2,289	\$1,278	-	\$576
0020 PURCHASING	\$564,566	-	\$8,404	\$38,597	-	-	-	-	-
0030 COUNTY COUNSEL	\$1,252,389	-	\$59,421	-	-	-	-	-	-
0035 HUMAN RESOURCES	\$4,071,305	\$877	\$36,829	\$194,665	\$9,209	\$40,336	\$25,868	-	\$3,916
0060 COMMUNICATIONS	\$1,379,075	\$33	\$54,388	\$37,180	\$576	\$6,074	\$6,065	-	\$923
0077 BUILDING OCCUPANCY	\$12,247,409	\$1,496	\$513,575	-	-	-	-	-	-
0079 FACILITIES MAINTENANCE	\$312,232	-	\$839	\$7,576	-	\$11,058	\$13	-	\$3,124
0145 EMPLOYEE / RETIREE BENEFITS	\$1,120,985	\$260	\$8,206	\$43,000	\$2,254	\$14,318	\$6,972	-	\$945
0147 INFORMATION TECHNOLOGY	\$616,648	-	\$9,113	\$14	-	\$4	\$3	-	-
0148 PRINT AND MAIL SERVICES	\$138,714	-	\$3,082	\$3,176	\$691	\$2,227	\$1,344	-	\$145
0150 INSURANCE / RISK MANAGEMENT	\$3,859,431	-	\$21,084	-	-	-	-	-	-
Total Actual Costs	\$42,621,178	\$3,271	\$989,889	\$472,443	\$19,579	\$178,923	\$42,669	-	\$71,145
Roll Forward Amounts	\$4,666,083	(\$204)	\$61,936	(\$265,369)	\$2,244	(\$1,494)	\$1,120	-	\$62,735
Regular Adjustments	(\$59,374)	-	-	-	-	-	-	-	-
One-Time Adjustments	(\$1,819,669)	-	(\$10,406)	-	-	-	-	-	-
Total Claimable Costs	\$45,408,218	\$3,067	\$1,041,419	\$207,074	\$21,823	\$177,429	\$43,788	-	\$133,880

County of Contra Costa
OMB A-87 Cost Allocation Plan

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 SRCHRG/MTG N PROG	0501 EMPLOY- HUMAN SVC	0502 EHSD CHILDREN & FAMILY SVCS	0503 EHSD ADULT & AGING SVCS
00 BUILDING USE ALLOWANCE	\$6,180,982	-	\$57,588	\$109,462	-	-	\$764,494	-	-
000 BUILDING USE RENTAL RATES	(\$2,858,610)	-	(\$335,690)	(\$368,241)	-	-	(\$997,819)	-	-
0000 EQUIPMENT DEPRECIATION	\$5,042,337	-	-	-	-	-	-	-	-
0003 COUNTY ADMINISTRATOR	\$1,920,802	-	\$4,558	\$102,009	-	-	\$20,908	\$28,996	\$23,894
0010 AUDITOR-CONTROLLER	\$5,619,761	-	\$11,497	\$295,065	-	\$52	\$64,413	\$79,020	\$65,301
00000 BOS-ANNUAL AUDIT	\$370,771	-	\$579	\$15,871	-	-	\$57,179	\$1,971	\$1,256
0015 TREASURER-TAX COLLECTOR	\$782,382	-	\$935	\$45,585	-	-	\$51,554	\$6,128	\$4,448
0020 PURCHASING	\$564,566	-	-	-	-	-	\$45,082	-	-
0030 COUNTY COUNSEL	\$1,252,389	-	-	-	-	-	\$59,940	(\$839)	-
0035 HUMAN RESOURCES	\$4,071,305	-	\$10,961	\$193,349	-	-	\$69,711	\$115,746	\$105,663
0060 COMMUNICATIONS	\$1,379,075	-	\$1,976	\$80,691	-	-	\$139,148	\$14,618	\$7,852
0077 BUILDING OCCUPANCY	\$12,247,409	-	-	-	-	-	-	-	-
0079 FACILITIES MAINTENANCE	\$312,232	-	\$1,995	\$16,901	-	(\$694)	\$821	\$35,945	\$36,836
0145 EMPLOYEE / RETIREE BENEFITS	\$1,120,985	-	\$2,632	\$49,676	-	-	\$18,328	\$30,227	\$20,691
0147 INFORMATION TECHNOLOGY	\$616,648	-	\$2	\$18	-	-	\$170,280	\$12	\$17
0148 PRINT AND MAIL SERVICES	\$138,714	-	\$316	\$3,732	-	-	\$42,285	\$847	\$14,394
0150 INSURANCE / RISK MANAGEMENT	\$3,859,431	-	-	-	-	-	-	-	-
Total Actual Costs	\$42,621,178	-	(\$242,652)	\$544,119	-	(\$642)	\$506,323	\$312,673	\$280,352
Roll Forward Amounts	\$4,666,083	-	(\$13,836)	\$177,722	(\$2)	\$1,551	\$425,481	(\$3,265)	(\$72,325)
Regular Adjustments	(\$59,374)	-	-	-	-	-	-	-	-
One-Time Adjustments	(\$1,819,669)	-	-	-	-	-	-	-	-
Total Claimable Costs	\$45,408,218	-	(\$256,488)	\$721,842	(\$2)	\$909	\$931,804	\$309,407	\$208,028

County of Contra Costa
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	0504 EHSD WORKFORCE SVCS	0506 CAL HLTH BNFT MARKETPLACE	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
00 BUILDING USE ALLOWANCE	\$6,180,982	-	-	-	-	-	-	-	-
000 BUILDING USE RENTAL RATES	(\$2,858,610)	-	-	-	-	-	-	-	-
0000 EQUIPMENT DEPRECIATION	\$5,042,337	-	-	-	-	-	-	-	-
0003 COUNTY ADMINISTRATOR	\$1,920,802	\$68,915	\$10,640	-	\$905	-	\$645	\$291	\$314
0010 AUDITOR-CONTROLLER	\$5,619,761	\$190,970	\$29,801	-	\$2,584	\$48	\$1,526	\$721	\$871
00000 BOS-ANNUAL AUDIT	\$370,771	\$2,421	\$231	-	-	-	-	\$63	\$35
0015 TREASURER-TAX COLLECTOR	\$782,382	\$12,313	\$1,817	-	\$150	\$27	\$87	\$99	\$101
0020 PURCHASING	\$564,566	-	-	-	-	-	\$1,090	-	-
0030 COUNTY COUNSEL	\$1,252,389	-	-	-	-	-	-	-	-
0035 HUMAN RESOURCES	\$4,071,305	\$335,840	\$55,681	-	\$5,262	-	\$3,071	-	\$877
0060 COMMUNICATIONS	\$1,379,075	\$58,760	\$1,396	-	\$211	-	\$463	-	\$5
0077 BUILDING OCCUPANCY	\$12,247,409	-	-	-	-	-	\$175,888	-	-
0079 FACILITIES MAINTENANCE	\$312,232	\$51,102	(\$275)	-	-	-	-	-	-
0145 EMPLOYEE / RETIREE BENEFITS	\$1,120,985	\$81,949	\$10,654	-	\$1,215	-	\$758	\$36	\$231
0147 INFORMATION TECHNOLOGY	\$616,648	\$26	-	-	-	-	\$1,353	-	-
0148 PRINT AND MAIL SERVICES	\$138,714	\$6,265	\$24	-	\$772	\$8	\$169	\$76	\$2
0150 INSURANCE / RISK MANAGEMENT	\$3,859,431	-	-	-	-	-	\$10,321	-	-
Total Actual Costs	\$42,621,178	\$808,561	\$109,969	-	\$11,099	\$83	\$195,370	\$1,206	\$2,435
Roll Forward Amounts	\$4,666,083	\$282,608	-	-	\$1,789	(\$50)	\$33,029	\$260	\$1,387
Regular Adjustments	(\$59,374)	-	-	-	-	-	-	-	-
One-Time Adjustments	(\$1,819,669)	-	-	-	-	-	(\$5,100)	-	-
Total Claimable Costs	\$45,408,218	\$1,091,168	\$109,969	-	\$12,888	\$33	\$223,299	\$1,547	\$3,823

County of Contra Costa
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	0583 EHS	0588	0590 HUD		0591 HOUSING		0592 HUD		0593 HUD		0650 PUBLIC
		WFRC INVEST BOARD	COMMUNITY SERVICES	HOPWA GRANT	REHAB	BLOCK GRANT	EMERGENCY SHELTER GR	0594 HUD HOME BLOCK GRANT	WORKS			
00 BUILDING USE ALLOWANCE	\$6,180,982	\$14,876	\$58,297	-	-	-	-	-	-	-	-	\$200,255
000 BUILDING USE RENTAL RATES	(\$2,858,610)	-	-	-	-	-	-	-	-	-	-	-
0000 EQUIPMENT DEPRECIATION	\$5,042,337	-	\$33,166	-	-	-	-	-	-	-	-	\$68,188
0003 COUNTY ADMINISTRATOR	\$1,920,802	\$9,581	\$33,793	\$54	\$150	\$403	\$44	\$203				\$46,549
0010 AUDITOR-CONTROLLER	\$5,619,761	\$26,245	\$83,907	\$114	\$430	\$6,774	\$98	\$452				\$96,516
00000 BOS-ANNUAL AUDIT	\$370,771	\$688	\$11,655	\$12	-	\$87	\$10	\$44				\$7,136
0015 TREASURER-TAX COLLECTOR	\$782,382	\$2,176	\$5,882	\$7	\$25	\$138	\$9	\$41				\$4,610
0020 PURCHASING	\$564,566	-	\$9,182	-	-	-	-	-				\$23,967
0030 COUNTY COUNSEL	\$1,252,389	-	(\$1,805)	-	-	-	-	-				(\$209,590)
0035 HUMAN RESOURCES	\$4,071,305	\$37,268	\$112,678	-	\$877	-	-	-				\$99,086
0060 COMMUNICATIONS	\$1,379,075	\$975	\$12,046	-	\$51	-	-	-				\$21,082
0077 BUILDING OCCUPANCY	\$12,247,409	-	-	-	-	-	-	-				-
0079 FACILITIES MAINTENANCE	\$312,232	\$3,014	\$16,220	-	-	\$22	-	\$42				\$3,876
0145 EMPLOYEE / RETIREE BENEFITS	\$1,120,985	\$5,857	\$21,777	-	\$248	-	-	-				\$27,149
0147 INFORMATION TECHNOLOGY	\$616,648	\$4,958	\$10,207	-	-	-	-	-				\$34,197
0148 PRINT AND MAIL SERVICES	\$138,714	\$455	\$2,061	-	\$99	\$12	-	\$2				\$1,268
0150 INSURANCE / RISK MANAGEMENT	\$3,859,431	-	-	-	-	-	-	-				\$676,637
Total Actual Costs	\$42,621,178	\$106,092	\$409,065	\$188	\$1,880	\$7,436	\$161	\$784				\$1,100,926
Roll Forward Amounts	\$4,666,083	(\$5,752)	(\$75,765)	\$86	\$92	(\$738)	\$34	\$276				\$595,156
Regular Adjustments	(\$59,374)	-	-	-	-	-	-	-				-
One-Time Adjustments	(\$1,819,669)	-	-	-	-	-	-	-				(\$334,050)
Total Claimable Costs	\$45,408,218	\$100,341	\$333,301	\$273	\$1,972	\$6,698	\$195	\$1,061				\$1,362,031

County of Contra Costa
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	4980							
		0701 PARKS ADMINISTRATIO N	0790 NOTES & WARRANTS INTEREST	0861 CONTRA COSTA HEALTH PLAN	4980 RETIREMENT ADMINISTRATIO N	4983 SPECIAL DIST PROP DMG	4987 MEDICAL LIABILITY FUND	4992 WORKERS COMP (CCFIRE)	4996 WORKERS COMP (COUNTY)
00 BUILDING USE ALLOWANCE	\$6,180,982	-	-	\$41,347	-	-	-	-	-
000 BUILDING USE RENTAL RATES	(\$2,858,610)	-	-	-	-	-	-	-	-
0000 EQUIPMENT DEPRECIATION	\$5,042,337	-	-	-	-	-	-	-	-
0003 COUNTY ADMINISTRATOR	\$1,920,802	-	-	\$689,439	\$4,119	-	-	-	-
0010 AUDITOR-CONTROLLER	\$5,619,761	-	-	\$2,149,610	\$11,403	-	-	-	-
00000 BOS-ANNUAL AUDIT	\$370,771	-	-	\$146,388	\$92	-	-	-	-
0015 TREASURER-TAX COLLECTOR	\$782,382	-	-	\$477,457	\$640	-	-	-	-
0020 PURCHASING	\$564,566	-	-	\$1,090	-	-	-	-	-
0030 COUNTY COUNSEL	\$1,252,389	-	-	-	-	-	-	-	-
0035 HUMAN RESOURCES	\$4,071,305	-	-	\$81,548	\$21,484	-	-	-	-
0060 COMMUNICATIONS	\$1,379,075	-	-	\$29,885	\$233	-	-	-	-
0077 BUILDING OCCUPANCY	\$12,247,409	-	-	-	-	-	-	-	-
0079 FACILITIES MAINTENANCE	\$312,232	-	-	\$4,364	-	-	-	-	-
0145 EMPLOYEE / RETIREE BENEFITS	\$1,120,985	-	-	\$18,314	\$5,323	-	-	-	-
0147 INFORMATION TECHNOLOGY	\$616,648	-	-	\$7	-	-	-	-	-
0148 PRINT AND MAIL SERVICES	\$138,714	-	-	\$7,242	\$2,211	-	-	-	-
0150 INSURANCE / RISK MANAGEMENT	\$3,859,431	-	-	-	-	\$483	\$12,950	\$15,155	\$122,316
Total Actual Costs	\$42,621,178	-	-	\$3,646,691	\$45,505	\$483	\$12,950	\$15,155	\$122,316
Roll Forward Amounts	\$4,666,083	-	-	\$62,992	-	\$125	\$3,344	\$4,021	\$32,846
Regular Adjustments	(\$59,374)	-	-	-	-	-	-	-	-
One-Time Adjustments	(\$1,819,669)	-	-	-	-	-	-	-	-
Total Claimable Costs	\$45,408,218	-	-	\$3,709,684	\$45,505	\$608	\$16,295	\$19,175	\$155,161

County of Contra Costa
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	111600-0589							
		4997 AUTO LIABILITY	4998 PUBLIC LIABILITY	110800-0006 ROAD FUNDS	CHILD DEVELOPMENT	120600-0620 LIBRARY	140100-0841 AIRPORT	145000-0540 HS-HOSPITAL ENTERPRISE	150100-0064 FLEET SERVICES
00 BUILDING USE ALLOWANCE	\$6,180,982	-	-	-	-	\$18,737	-	\$204,281	\$3,619
000 BUILDING USE RENTAL RATES	(\$2,858,610)	-	-	-	-	-	-	(\$546,499)	\$79,623
0000 EQUIPMENT DEPRECIATION	\$5,042,337	-	-	\$428,190	\$8,969	-	-	-	\$178,933
0003 COUNTY ADMINISTRATOR	\$1,920,802	-	-	\$6,153	-	\$54,360	\$3,225	\$318,252	\$3,964
0010 AUDITOR-CONTROLLER	\$5,619,761	-	-	\$16,130	\$263	\$135,622	\$8,128	\$823,277	\$27,177
00000 BOS-ANNUAL AUDIT	\$370,771	-	-	\$1,334	-	\$5,176	\$470	\$21,871	\$565
0015 TREASURER-TAX COLLECTOR	\$782,382	-	-	\$1,071	-	\$8,849	\$587	\$67,286	\$1,294
0020 PURCHASING	\$564,566	-	-	-	-	\$25,547	-	\$256,315	-
0030 COUNTY COUNSEL	\$1,252,389	-	-	\$93,578	-	\$36,183	(\$1,082)	\$181,907	-
0035 HUMAN RESOURCES	\$4,071,305	-	-	-	-	\$162,659	\$6,138	\$1,110,113	\$7,892
0060 COMMUNICATIONS	\$1,379,075	-	-	-	\$109	\$19,397	\$4,395	\$309,454	\$203
0077 BUILDING OCCUPANCY	\$12,247,409	-	-	-	-	-	-	-	-
0079 FACILITIES MAINTENANCE	\$312,232	-	-	\$61	-	\$8,000	\$747	\$75,726	(\$880)
0145 EMPLOYEE / RETIREE BENEFITS	\$1,120,985	-	-	-	\$2,446	\$29,714	\$1,921	\$290,108	\$1,689
0147 INFORMATION TECHNOLOGY	\$616,648	-	-	-	\$6	\$2,266	\$1,138	\$127,640	-
0148 PRINT AND MAIL SERVICES	\$138,714	-	-	\$71	\$23	\$1,724	\$258	\$7,739	\$4
0150 INSURANCE / RISK MANAGEMENT	\$3,859,431	\$4,169	\$18,431	-	-	-	-	-	-
Total Actual Costs	\$42,621,178	\$4,169	\$18,431	\$546,587	\$11,815	\$508,234	\$25,924	\$3,247,473	\$304,085
Roll Forward Amounts	\$4,666,083	\$1,331	\$4,959	\$343,968	\$5,332	\$81,255	\$3,887	\$278,400	\$12,014
Regular Adjustments	(\$59,374)	-	-	-	-	-	-	-	-
One-Time Adjustments	(\$1,819,669)	-	-	-	-	-	-	-	-
Total Claimable Costs	\$45,408,218	\$5,500	\$23,389	\$890,556	\$17,147	\$589,488	\$29,811	\$3,525,872	\$316,098

County of Contra Costa
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	202000-7300 CONSOLIDATED FIRE	202800-7028 CROCKET- CARQ FIRE	306000-7160 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
00 BUILDING USE ALLOWANCE	\$6,180,982	-	-	-	-	-	-	-	-
000 BUILDING USE RENTAL RATES	(\$2,858,610)	-	-	-	-	-	-	-	-
0000 EQUIPMENT DEPRECIATION	\$5,042,337	\$989,223	\$91,512	-	-	-	-	-	-
0003 COUNTY ADMINISTRATOR	\$1,920,802	\$31,823	\$2,081	\$6,491	\$4,419	\$68	\$155	\$2,358	\$87
0010 AUDITOR-CONTROLLER	\$5,619,761	\$130,569	\$6,241	\$18,851	\$9,778	\$129	\$376	\$6,682	\$165
00000 BOS-ANNUAL AUDIT	\$370,771	\$2,391	\$124	\$606	\$958	\$15	\$34	\$233	\$19
0015 TREASURER-TAX COLLECTOR	\$782,382	\$8,082	\$447	\$2,342	\$537	-	\$48	\$780	-
0020 PURCHASING	\$564,566	\$3,860	-	-	-	-	-	-	-
0030 COUNTY COUNSEL	\$1,252,389	\$30,063	-	-	(\$7,505)	-	-	-	-
0035 HUMAN RESOURCES	\$4,071,305	\$128,899	\$8,769	\$21,484	-	-	-	\$7,455	-
0060 COMMUNICATIONS	\$1,379,075	\$87,949	-	-	\$1,021	-	-	-	-
0077 BUILDING OCCUPANCY	\$12,247,409	-	-	-	-	-	-	-	-
0079 FACILITIES MAINTENANCE	\$312,232	\$634	\$73	-	\$26	-	-	-	-
0145 EMPLOYEE / RETIREE BENEFITS	\$1,120,985	\$46,419	\$1,248	\$9,509	-	-	-	\$3,779	-
0147 INFORMATION TECHNOLOGY	\$616,648	\$29,314	-	-	-	-	-	-	-
0148 PRINT AND MAIL SERVICES	\$138,714	\$294	-	-	\$44	-	-	-	-
0150 INSURANCE / RISK MANAGEMENT	\$3,859,431	-	-	-	-	-	-	-	-
Total Actual Costs	\$42,621,178	\$1,489,521	\$110,495	\$59,284	\$9,279	\$212	\$613	\$21,288	\$271
Roll Forward Amounts	\$4,666,083	(\$317,362)	\$11,694	\$90	(\$10,270)	(\$42)	(\$115)	(\$384)	(\$62)
Regular Adjustments	(\$59,374)	-	-	(\$59,374)	-	-	-	-	-
One-Time Adjustments	(\$1,819,669)	-	-	-	-	-	-	-	-
Total Claimable Costs	\$45,408,218	\$1,172,159	\$122,189	-	(\$991)	\$170	\$498	\$20,903	\$209

County of Contra Costa
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	8150 LOCAL AGENCY FORMATION (LAFCO)	000000 FIRST FIVE	0000000 ALL OTHER	2nd Alloc Remains
00 BUILDING USE ALLOWANCE	\$6,180,982	-	-	\$72,779	-
000 BUILDING USE RENTAL RATES	(\$2,858,610)	-	-	\$173,459	-
0000 EQUIPMENT DEPRECIATION	\$5,042,337	-	-	-	-
0003 COUNTY ADMINISTRATOR	\$1,920,802	-	-	\$66,266	\$2
0010 AUDITOR-CONTROLLER	\$5,619,761	-	-	\$200,978	\$15
00000 BOS-ANNUAL AUDIT	\$370,771	-	-	\$11,766	-
0015 TREASURER-TAX COLLECTOR	\$782,382	-	-	\$14,079	\$3
0020 PURCHASING	\$564,566	-	-	-	\$1
0030 COUNTY COUNSEL	\$1,252,389	(\$4,271)	(\$868)	(\$17,364)	\$1
0035 HUMAN RESOURCES	\$4,071,305	-	-	\$69,711	\$4
0060 COMMUNICATIONS	\$1,379,075	\$43	-	\$162,113	\$2
0077 BUILDING OCCUPANCY	\$12,247,409	-	-	\$666,243	-
0079 FACILITIES MAINTENANCE	\$312,232	-	-	\$7,775	\$7
0145 EMPLOYEE / RETIREE BENEFITS	\$1,120,985	\$176	-	\$12,904	\$7
0147 INFORMATION TECHNOLOGY	\$616,648	-	-	\$1,469	\$1
0148 PRINT AND MAIL SERVICES	\$138,714	\$55	-	\$902	\$2
0150 INSURANCE / RISK MANAGEMENT	\$3,859,431	-	-	-	-
Total Actual Costs	\$42,621,178	(\$3,997)	(\$868)	\$1,443,079	\$45
Roll Forward Amounts	\$4,666,083	(\$10,790)	(\$1,742)	(\$183,574)	-
Regular Adjustments	(\$59,374)	-	-	-	-
One-Time Adjustments	(\$1,819,669)	-	-	-	-
Total Claimable Costs	\$45,408,218	(\$14,787)	(\$2,610)	\$1,259,504	\$45