



BETTY T. YEE
California State Controller
Division of Accounting and Reporting

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Contra Costa
Martinez, California

Date: June 30 2016
Filing Ref: CON17

Pursuant to federal Office of Management and Budget (OMB) Circular 2 CFR Part 225, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2016-17** 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 **2014-15** fiscal year and as estimated costs for the **2016-17** 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, 2016**, 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 2 CFR Part 225, 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 \$(1,415,643) included in Exhibit A must be included when calculating carry forward in the 2018-19 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

7-22-2016

7-29-2016

Date

Date

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

cc: State and Federal Agencies

Attachment

County of Contra Costa
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit

Department	Total	0001 BOARD OF SUPERVISORS	0002 CLERK OF THE BOARD	0005 GENERAL COUNTY REVENUE	0007 BOARD MITIGATION PROG	0016 ASSESSOR	0025 MGMT INFO SYSTEMS	0036 PERSONNEL MERIT BOARD	0043 ELECTIONS
00 BUILDING USE ALLOWANCE	\$6,235,654	\$23,792	-	-	-	\$33,798	-	-	\$2,475
000 BUILDING USE RENTAL RATES	(\$3,153,124)	-	-	-	-	\$44,770	-	-	-
0000 EQUIPMENT DEPRECIATION	\$4,603,063	\$1,026	-	-	-	\$6,856	\$25,167	-	\$920,898
0003 COUNTY ADMINISTRATOR	\$3,040,835	\$7,125	\$1,486	\$2,883	\$18	\$25,748	\$99	\$87	\$10,833
0010 AUDITOR-CONTROLLER	\$6,033,906	\$9,530	\$2,511	\$36,366	\$46	\$34,983	\$520	\$255	\$15,964
00000 BOS-ANNUAL AUDIT	\$317,568	\$48	\$85	\$592	\$4	\$385	\$20	\$18	\$199
0015 TREASURER-TAX COLLECTOR	\$772,485	\$434	\$92	-	-	\$1,497	\$38	\$25	\$834
0020 PURCHASING	\$584,457	\$185	-	-	-	\$3,867	-	-	-
0030 COUNTY COUNSEL	\$1,740,201	\$347,485	-	-	-	\$64,149	-	\$13,326	\$28,507
0035 HUMAN RESOURCES	\$3,792,351	\$12,876	\$2,011	-	-	\$43,450	-	-	\$18,507
0060 COMMUNICATIONS	\$1,825,636	\$2,137	\$321	-	-	\$4,421	\$38	\$57	\$24,459
0077 BUILDING OCCUPANCY	\$13,115,963	\$154,272	\$35,428	-	-	\$279,221	-	\$3,441	\$210,112
0079 FACILITIES MAINTENANCE	\$2,044,039	-	-	-	-	\$1,308	-	\$4	\$8,825
0145 EMPLOYEE / RETIREE BENEFITS	\$950,764	\$3,137	\$451	-	-	\$10,152	-	-	\$3,917
0147 INFORMATION TECHNOLOGY	\$1,030,046	\$10,125	\$1,844	-	-	\$58,596	\$3,416	-	\$5,669
0148 PRINT AND MAIL SERVICES	\$522,325	\$98	(\$186)	-	-	(\$2,620)	-	\$1	\$538,381
0150 INSURANCE / RISK MANAGEMENT	\$3,581,605	\$5,469	-	-	-	\$16,311	-	\$3	-
Total Actual Costs	\$47,237,073	\$577,739	\$44,042	\$39,841	\$70	\$626,894	\$29,297	\$17,217	\$1,789,581
Roll Forward Amounts	\$8,257,490	(\$83,190)	\$7,328	(\$77,591)	(\$161)	\$11,955	\$14,104	\$4,814	\$614,270
Regular Adjustments	(\$7,051)	-	-	-	-	-	-	-	-
One-Time Adjustments	(\$1,408,592)	(\$2,373)	-	-	-	(\$7,078)	-	(\$1)	-
Total Claimable Costs	\$54,078,919	\$492,176	\$51,370	(\$37,750)	(\$92)	\$631,772	\$43,402	\$22,030	\$2,403,850

County of Contra Costa
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	0085 FACILITY LIFECYCLE IMPORV	0135 ECONOMIC PROMOTION	0202 TRIAL COURTS	0231 CHNG VENUE TRIALS IN CNTY	0235 LAW & JUSTICE SYSTEMS DEV	0238 CIVIL GRAND JURY	0242 DISTRICT ATTORNEY	0243 PUBLIC DEFENDER
00 BUILDING USE ALLOWANCE	\$6,235,854	-	-	\$977,893	-	-	-	\$187,818	\$118,041
000 BUILDING USE RENTAL RATES	(\$3,153,124)	-	-	-	-	-	-	(\$124,158)	(\$392,767)
0000 EQUIPMENT DEPRECIATION	\$4,803,063	-	-	-	-	-	-	-	\$34,579
0003 COUNTY ADMINISTRATOR	\$3,040,835	\$352	-	\$1,156	-	\$430	-	\$52,074	\$29,083
0010 AUDITOR-CONTROLLER	\$6,033,006	\$878	-	\$12,562	\$1	\$606	-	\$70,481	\$40,750
00000 BOS-ANNUAL AUDIT	\$317,568	\$72	-	\$135	-	-	-	\$1,430	\$522
0015 TREASURER-TAX COLLECTOR	\$772,485	-	-	\$195	-	\$20	-	\$3,731	\$2,275
0020 PURCHASING	\$584,457	-	-	\$368	-	-	-	\$23,936	\$4,787
0030 COUNTY COUNSEL	\$1,740,201	-	-	\$9,052	-	-	\$36,828	\$189,052	\$6,588
0035 HUMAN RESOURCES	\$3,792,351	-	-	\$805	-	\$805	-	\$78,856	\$48,279
0060 COMMUNICATIONS	\$1,825,636	-	\$29	\$1,153	-	\$16,410	\$20	\$18,558	\$9,699
0077 BUILDING OCCUPANCY	\$13,115,963	-	-	\$2,123,850	-	-	-	\$646,982	\$251,872
0079 FACILITIES MAINTENANCE	\$2,044,039	\$18,095	-	-	-	-	-	\$13,981	\$5,578
0145 EMPLOYEE / RETIREE BENEFITS	\$950,764	-	-	\$137	-	\$217	-	\$21,747	\$12,509
0147 INFORMATION TECHNOLOGY	\$1,030,046	-	\$145	\$140,089	-	\$17,894	\$145	\$46,331	\$29,540
0148 PRINT AND MAIL SERVICES	\$522,325	-	-	(\$12)	-	-	\$40	(\$2,611)	(\$1,058)
0150 INSURANCE / RISK MANAGEMENT	\$3,581,605	-	-	-	-	-	-	\$692,828	\$24,766
Total Actual Costs	\$47,237,073	\$19,397	\$174	\$3,267,483	\$2	\$36,363	\$37,033	\$1,901,036	\$225,043
Roll Forward Amounts	\$8,257,490	-	\$105	\$202,628	-	\$28,222	\$18,573	\$773,024	\$149,264
Regular Adjustments	(\$7,051)	-	-	-	-	-	-	-	-
One-Time Adjustments	(\$1,408,592)	-	-	-	-	-	-	(\$300,632)	(\$10,747)
Total Claimable Costs	\$54,076,919	\$19,397	\$280	\$3,470,111	\$2	\$64,606	\$55,607	\$2,373,427	\$363,558

County of Contra Costa
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	0248 CONFLICT DEFENSE SERVICES		0249 DCSS	0255 SHERIFF	0258 SHERIFF LAW ENFORCEMENT	0277 SHERIFF POLICE SERVICES	0280 CONSERVATION AND DEVELOPMENT	
		0245 DA WELFARE FRAUD						0285 ABAG SEP GRANT	
00 BUILDING USE ALLOWANCE	\$6,235,854	\$3,244	-	\$4,980	\$436,898	-	-	-	-
000 BUILDING USE RENTAL RATES	(\$3,153,124)	-	-	(\$170,491)	-	-	-	\$94,517	-
0000 EQUIPMENT DEPRECIATION	\$4,803,063	-	-	-	\$1,343,736	-	-	\$114,523	-
0003 COUNTY ADMINISTRATOR	\$3,040,835	\$433	-	\$35,895	\$129,928	\$4,971	\$30,013	\$39,165	-
0010 AUDITOR-CONTROLLER	\$6,033,006	\$849	-	\$43,522	\$182,023	\$7,736	\$39,875	\$71,055	-
00000 BOS-ANNUAL AUDIT	\$317,568	\$45	-	\$232	\$2,017	\$184	\$176	\$4,873	-
0015 TREASURER-TAX COLLECTOR	\$772,485	\$29	-	\$2,048	\$7,705	\$388	\$1,440	\$2,460	-
0020 PURCHASING	\$584,457	-	-	\$7,181	\$80,831	-	-	\$5,707	-
0030 COUNTY COUNSEL	\$1,740,201	-	-	\$53	\$441,869	-	-	-	-
0035 HUMAN RESOURCES	\$3,792,351	\$401	-	\$62,361	\$197,141	\$7,643	\$54,716	\$53,912	-
0060 COMMUNICATIONS	\$1,825,836	\$66	-	\$1,087	\$219,965	\$42	\$68,145	\$7,882	-
0077 BUILDING OCCUPANCY	\$13,115,963	-	-	-	\$1,501,380	-	-	-	-
0079 FACILITIES MAINTENANCE	\$2,044,039	-	-	\$14,108	\$50,163	\$4,945	\$1,498	-	-
0145 EMPLOYEE / RETIREE BENEFITS	\$950,764	\$104	-	\$14,541	\$67,573	\$1,462	\$16,236	\$13,447	\$23
0147 INFORMATION TECHNOLOGY	\$1,030,046	\$1,035	\$149	\$25,101	\$5,582	\$11	\$534	\$41,328	-
0148 PRINT AND MAIL SERVICES	\$522,325	-	-	\$1,550	(\$6,124)	-	(\$169)	\$464	\$6
0150 INSURANCE / RISK MANAGEMENT	\$3,581,605	-	-	-	\$1,982,894	-	-	\$5,934	-
Total Actual Costs	\$47,237,073	\$6,208	\$149	\$41,965	\$6,643,600	\$27,382	\$202,465	\$455,267	\$29
Roll Forward Amounts	\$8,257,490	\$643	\$118	\$22,324	\$2,138,538	\$5,148	(\$47,962)	\$10,269	-
Regular Adjustments	(\$7,051)	-	-	-	-	-	-	-	-
One-Time Adjustments	(\$1,408,592)	-	-	-	(\$860,417)	-	-	(\$2,575)	-
Total Claimable Costs	\$54,078,919	\$6,850	\$267	\$64,289	\$7,921,722	\$32,529	\$154,504	\$462,961	\$29

County of Contra Costa
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	0300 SHERIFF DETENTION	0301 HLTH SVCS- DETENTION INMATES	0306 PROBATION	0309 PROBATION FACILITIES	0336 CO DRAINAGE MAINTENANCE	0335 AG WEIGHTS & MEASURES	0341 BUILDING INSPEC TIONS	0355 RECORDER
00 BUILDING USE ALLOWANCE	\$6,235,854	\$1,708,907	-	\$511,085	-	-	\$9,439	\$23,610	\$8,141
000 BUILDING USE RENTAL RATES	(\$3,153,124)	-	-	\$125,641	-	-	-	-	-
0090 EQUIPMENT DEPRECIATION	\$4,803,063	\$117,221	\$5,741	\$8,817	\$16,886	-	\$17,337	-	\$235,422
0003 COUNTY ADMINISTRATOR	\$3,040,835	\$81,640	\$2,337	\$81,007	\$2,091	\$202	\$11,969	\$308	\$13,193
0010 AUDITOR-CONTROLLER	\$6,033,006	\$115,129	\$7,297	\$105,212	\$6,774	\$552	\$15,981	-	\$19,116
00000 BOS-ANNUAL AUDIT	\$317,568	\$1,132	\$479	\$2,276	\$430	\$42	\$281	-	\$406
0015 TREASURER-TAX COLLECTOR	\$772,485	\$5,572	\$934	\$4,682	\$1,027	\$33	\$789	-	\$694
0020 PURCHASING	\$584,457	-	-	\$21,727	-	-	\$2,577	\$1,657	\$11,968
0030 COUNTY COUNSEL	\$1,740,201	-	-	\$33,880	-	-	\$19,605	\$24,752	\$27,702
0035 HUMAN RESOURCES	\$3,792,351	\$143,229	-	\$136,792	-	-	\$17,300	-	\$16,897
0060 COMMUNICATIONS	\$1,825,636	\$27,697	\$7,402	\$7,775	\$35,952	-	\$916	-	\$579
0077 BUILDING OCCUPANCY	\$13,115,963	\$4,251,441	-	\$422,763	\$1,703,274	-	\$151,324	-	-
0079 FACILITIES MAINTENANCE	\$2,044,039	\$44,900	\$4,007	\$7,715	\$4,122	-	\$19,853	-	\$16,271
0145 EMPLOYEE / RETIREE BENEFITS	\$950,764	\$47,041	\$3,152	\$33,476	\$8,897	-	\$3,840	-	\$3,752
0147 INFORMATION TECHNOLOGY	\$1,030,046	\$949	\$161	\$55,077	\$395	-	\$10,120	-	\$3,777
0148 PRINT AND MAIL SERVICES	\$522,325	(\$11,237)	(\$14)	(\$463)	(\$220)	-	(\$854)	-	\$1,468
0150 INSURANCE / RISK MANAGEMENT	\$3,581,605	-	-	\$63,475	-	-	\$6,471	-	\$15,593
Total Actual Costs	\$47,237,073	\$6,533,821	\$31,497	\$1,620,858	\$1,779,629	\$829	\$273,449	\$50,327	\$374,979
Roll Forward Amounts	\$8,257,490	\$489,405	\$3,067	\$235,517	\$254,581	\$125	\$114,698	\$12,965	(\$10,388)
Regular Adjustments	(\$7,051)	-	-	-	-	-	-	-	-
One-Time Adjustments	(\$1,408,592)	-	-	(\$27,543)	-	-	(\$2,808)	-	(\$8,766)
Total Claimable Costs	\$54,078,919	\$7,023,225	\$34,564	\$1,828,832	\$2,034,210	\$954	\$385,340	\$63,291	\$357,824

County of Contra Costa
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	0357 COMMUNITY DEVELOPMENT	0359 CORONER	0362 EMERGENCY SERVICES	0364 PUBLIC ADMINISTRATOR	0366 ANIMAL SERVICES	0450 HS-PUBLIC HEALTH	0451 CONSERVATOR/GUARDIAN SHIP	0452 HS-ENVIRONMENTAL HEALTH
00 BUILDING USE ALLOWANCE	\$6,235,854	\$28,113	-	\$44,779	-	\$201,339	\$182,146	-	\$11,898
000 BUILDING USE RENTAL RATES	(\$3,153,124)	\$22,353	-	-	-	-	(\$373,313)	-	(\$1,372)
0000 EQUIPMENT DEPRECIATION	\$4,803,063	-	\$9,974	\$90,774	-	\$5,921	\$68,793	\$464	\$52,058
0003 COUNTY ADMINISTRATOR	\$3,040,835	\$149	\$2,875	\$4,589	\$430	\$25,269	\$114,882	\$4,502	\$27,298
0010 AUDITOR-CONTROLLER	\$6,033,006	\$18,966	\$4,485	\$8,682	\$548	\$38,942	\$201,276	\$5,770	\$44,432
00000 BOS-ANNUAL AUDIT	\$317,568	\$30	\$1,598	\$234	-	\$1,178	\$18,909	-	\$1,290
0015 TREASURER-TAX COLLECTOR	\$772,485	\$48	\$265	\$514	\$20	\$1,695	\$8,362	\$215	\$2,025
0020 PURCHASING	\$584,457	-	-	-	-	\$6,997	\$42,349	-	-
0030 COUNTY COUNSEL	\$1,740,201	\$6,857	-	-	-	\$25,572	-	-	-
0035 HUMAN RESOURCES	\$3,792,351	-	\$4,023	\$6,437	\$805	\$34,197	\$175,013	\$8,449	\$39,428
0060 COMMUNICATIONS	\$1,825,636	-	\$807	\$17,704	\$20	\$25,943	\$62,677	\$1,062	\$6,999
0077 BUILDING OCCUPANCY	\$13,115,963	-	-	-	\$1,009	\$532,375	-	-	-
0079 FACILITIES MAINTENANCE	\$2,044,039	\$16,454	\$206	\$3,098	-	\$2,900	\$57,147	-	\$32,957
0145 EMPLOYEE / RETIREE BENEFITS	\$950,764	-	\$1,536	\$2,395	\$208	\$7,277	\$38,031	\$1,936	\$11,172
0147 INFORMATION TECHNOLOGY	\$1,030,046	-	\$25	\$56	\$6	\$16,169	\$701	\$50	\$233
0148 PRINT AND MAIL SERVICES	\$522,325	-	(\$121)	\$41	-	(\$368)	(\$4,414)	\$760	(\$2,331)
0150 INSURANCE / RISK MANAGEMENT	\$3,581,605	-	-	-	-	\$16,806	-	-	-
Total Actual Costs	\$47,237,073	\$93,971	\$25,474	\$179,274	\$3,046	\$942,213	\$592,539	\$23,215	\$226,087
Roll Forward Amounts	\$8,257,490	(\$9,587)	\$2,288	(\$450,698)	\$2	\$30,301	(\$110,841)	\$4,782	\$52,141
Regular Adjustments	(\$7,051)	-	-	-	-	-	-	-	-
One-Time Adjustments	(\$1,408,592)	-	-	-	-	(\$7,293)	-	-	-
Total Claimable Costs	\$54,078,919	\$84,384	\$27,762	(\$271,424)	\$3,049	\$965,221	\$481,697	\$27,998	\$278,228

County of Contra Costa
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	0460 HS-CA CHILD SERVICES	0463 HS-HOMELESS	0466 HS DRUG ABUSE	0467 HS-MENTAL HEALTH	0473 KELLER SRCHRGE/MITG N PROG	0501 EMPLOY-HUMAN SVC	0502 EHSD CHILDREN & FAMILY SVCS	0503 EHSD ADULT & AGING SVCS
00 BUILDING USE ALLOWANCE	\$6,235,854	\$12,000	\$123,300	\$57,588	\$114,550		\$795,649	-	-
006 BUILDING USE RENTAL RATES	(\$3,153,124)	(\$38,406)	(\$83,480)	(\$351,404)	(\$369,082)		(\$1,156,450)	-	-
0000 EQUIPMENT DEPRECIATION	\$4,803,063	-	-	-	-	-	-	-	-
0003 COUNTY ADMINISTRATOR	\$3,040,835	\$14,840	\$3,022	\$6,485	\$146,589	\$31	\$48,048	\$65,970	\$34,805
0010 AUDITOR-CONTROLLER	\$6,033,006	\$21,046	\$6,350	\$11,226	\$322,037	\$112	\$89,426	\$96,472	\$50,841
00000 BOS-ANNUAL AUDIT	\$317,568	\$6,321	\$850	\$363	\$11,149	\$6	\$81,964	\$1,307	\$1,268
0015 TREASURER-TAX COLLECTOR	\$772,485	\$1,119	\$504	\$745	\$42,225	-	\$40,233	\$5,538	\$2,831
0020 PURCHASING	\$584,457	-	-	-	-	-	\$43,732	-	-
0030 COUNTY COUNSEL	\$1,740,201	-	-	-	-	-	\$76,122	\$435	-
0035 HUMAN RESOURCES	\$3,792,351	\$25,748	\$2,816	\$8,851	\$181,047	-	\$69,603	\$111,847	\$57,935
0060 COMMUNICATIONS	\$1,825,636	\$2,205	\$2,034	\$1,788	\$53,370	-	\$323,928	\$36,215	\$14,880
0077 BUILDING OCCUPANCY	\$13,115,963	-	-	-	-	-	-	-	-
0079 FACILITIES MAINTENANCE	\$2,044,039	\$3,681	\$22,111	\$12,288	\$105,589	\$22,846	\$41,413	\$103,274	\$49,096
0145 EMPLOYEE / RETIREE BENEFITS	\$950,764	\$6,297	\$684	\$1,964	\$42,973	-	\$16,869	\$26,548	\$13,348
0147 INFORMATION TECHNOLOGY	\$1,030,046	\$114	\$14	\$61	\$1,005	-	\$281,661	\$699	\$326
0148 PRINT AND MAIL SERVICES	\$522,325	(\$903)	(\$437)	(\$482)	(\$12,591)	-	\$133,131	\$702	(\$53,818)
0150 INSURANCE / RISK MANAGEMENT	\$3,581,605	-	-	-	-	-	-	-	-
Total Actual Costs	\$47,237,073	\$54,063	\$77,587	(\$250,526)	\$638,861	\$22,995	\$888,528	\$449,007	\$171,112
Roll Forward Amounts	\$8,257,490	\$6,078	\$5,189	(\$23,943)	\$196,434	\$19,974	\$639,814	\$120,948	(\$240,412)
Regular Adjustments	(\$7,051)	-	-	-	-	-	-	-	-
One-Time Adjustments	(\$1,408,582)	-	-	-	-	-	-	-	-
Total Claimable Costs	\$54,078,919	\$60,141	\$82,777	(\$274,468)	\$835,295	\$42,968	\$1,528,340	\$569,954	(\$69,300)

County of Contra Costa
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	0504 EHS D WORK FORCE SVCS	0506 CAL HLTH BNFT MARKET LACE	0508 IN HOME SUPPORT SERVICES	0535 EHS SERVICE INTEGRA TION	0579 VETERANS SERVICE OFFICE	0580 KELLER CNYN MTGATN FUND	0581 ZERO TLRNCE DOM VIOL INIT	0583 EHS WFRC INVEST BOARD
00 BUILDING USE ALLOWANCE	\$6,235,854	-	-	-	-	-	-	-	\$14,876
000 BUILDING USE RENTAL RATES	(\$3,153,124)	-	-	-	-	-	-	-	-
0000 EQUIPMENT DEPRECIATION	\$4,803,063	-	-	-	-	-	-	-	-
0003 COUNTY ADMINISTRATOR	\$3,040,835	\$208,016	\$25,704	\$2,572	-	\$1,638	\$162	\$572	\$20,323
0010 AUDITOR-CONTROLLER	\$6,033,006	\$280,308	\$33,855	\$14,475	\$35	\$1,935	\$515	\$1,007	\$29,978
00000 BOS-ANNUAL AUDIT	\$317,568	\$1,595	\$127	-	-	-	\$34	\$29	\$431
0015 TREASURER-TAX COLLECTOR	\$772,485	\$12,231	\$1,309	\$123	\$23	\$72	\$74	\$92	\$1,808
0020 PURCHASING	\$584,457	-	-	-	-	\$736	-	-	-
0030 COUNTY COUNSEL	\$1,740,201	-	-	-	-	-	-	-	-
0035 HUMAN RESOURCES	\$3,792,351	\$375,775	\$47,073	\$4,828	-	\$2,816	-	\$805	\$34,197
0060 COMMUNICATIONS	\$1,825,836	\$130,053	\$2,041	\$439	-	\$1,416	-	\$21	\$1,199
0077 BUILDING OCCUPANCY	\$13,115,963	-	-	-	-	\$225,316	-	-	-
0079 FACILITIES MAINTENANCE	\$2,044,039	\$348,279	-	-	-	-	-	-	\$12,882
0145 EMPLOYEE / RETIREE BENEFITS	\$950,764	\$82,475	\$9,399	\$1,113	-	\$647	\$15	\$198	\$6,095
0147 INFORMATION TECHNOLOGY	\$1,030,046	\$2,135	\$289	\$33	-	\$2,534	-	-	\$6,998
0148 PRINT AND MAIL SERVICES	\$522,325	\$5,303	-	\$1,136	-	\$163	(\$96)	(\$70)	\$389
0150 INSURANCE / RISK MANAGEMENT	\$3,581,605	-	-	-	-	\$10,060	-	-	-
Total Actual Costs	\$47,237,073	\$1,446,170	\$119,799	\$24,719	\$58	\$247,333	\$704	\$2,654	\$129,176
Roll Forward Amounts	\$8,257,490	\$766,640	-	\$13,348	(\$16)	\$58,875	(\$361)	\$384	\$26,379
Regular Adjustments	(\$7,051)	-	-	-	-	-	-	-	-
One-Time Adjustments	(\$1,408,592)	-	-	-	-	(\$4,365)	-	-	-
Total Claimable Costs	\$54,078,919	\$2,212,810	\$119,799	\$38,068	\$42	\$301,843	\$343	\$3,038	\$155,556

Exhibit A

Cost Exhibit (continued)

Department	Total	0593 HUD EMER							0661 CONTRA	
		0588 COMMUNITY SERVICES	0590 HUD HOPWA GRANT	0591 HOUSING REHAB	0592 HUD BLOCK GRANT	GENCY SHELTER GRT	0594 HUD HOME BLOCK GRANT	0650 PUBLIC WORKS	COSTA HEALTH PLAN	
00 BUILDING USE ALLOWANCE	\$6,235,854	\$58,297	-	-	-	-	-	\$200,255	\$41,347	
000 BUILDING USE RENTAL RATES	(\$3,153,124)	-	-	-	-	-	-	-	-	
0000 EQUIPMENT DEPRECIATION	\$4,803,063	\$29,454	-	-	-	-	-	\$38,392	-	
0003 COUNTY ADMINISTRATOR	\$3,040,835	\$69,237	\$28	\$430	\$225	\$28	\$112	\$70,598	\$615,004	
0010 AUDITOR-CONTROLLER	\$6,033,006	\$99,028	\$73	\$546	\$6,038	\$77	\$308	\$85,720	\$2,268,608	
00099 BOS-ANNUAL AUDIT	\$317,568	\$14,956	\$6	-	\$46	\$6	\$23	\$7,886	\$117,990	
0015 TREASURER-TAX COLLECTOR	\$772,485	\$5,067	\$3	\$20	\$97	\$5	\$21	\$3,600	\$509,958	
0020 PURCHASING	\$584,457	\$13,441	-	-	-	-	-	\$29,644	\$1,289	
0030 COUNTY COUNSEL	\$1,740,201	\$316	-	-	-	-	-	(\$105,235)	-	
0035 HUMAN RESOURCES	\$3,792,351	\$107,019	-	\$805	-	-	-	\$88,914	\$74,833	
0060 COMMUNICATIONS	\$1,825,636	\$23,591	-	\$34	-	-	-	\$18,252	\$37,699	
0077 BUILDING OCCUPANCY	\$13,115,963	-	-	-	-	-	-	-	-	
0079 FACILITIES MAINTENANCE	\$2,044,039	\$116,171	-	-	\$481	-	\$470	\$33,151	\$29,057	
0145 EMPLOYEE / RETIREE BENEFITS	\$950,764	\$21,562	-	\$189	-	-	-	\$21,900	\$16,486	
0147 INFORMATION TECHNOLOGY	\$1,030,046	\$15,784	-	\$8	-	-	-	\$46,419	\$545	
0148 PRINT AND MAIL SERVICES	\$522,325	(\$4,065)	-	\$17	\$9	-	\$8	(\$3,689)	(\$27,585)	
0150 INSURANCE / RISK MANAGEMENT	\$3,581,605	-	-	-	-	-	-	\$405,991	-	
Total Actual Costs	\$47,237,073	\$569,858	\$110	\$2,049	\$6,896	\$118	\$940	\$941,608	\$3,685,230	
Roll Forward Amounts	\$8,257,490	\$112,905	(\$13)	(\$592)	(\$1,626)	(\$26)	\$291	\$488,618	\$261,059	
Regular Adjustments	(\$7,051)	-	-	-	-	-	-	-	-	
One-Time Adjustments	(\$1,408,592)	-	-	-	-	-	-	(\$175,894)	-	
Total Claimable Costs	\$54,076,919	\$682,763	\$96	\$1,458	\$5,270	\$90	\$1,232	\$1,254,233	\$3,946,289	

County of Contra Costa
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	4980 RETIRE MENT ADMINISTR RATION	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
00 BUILDING USE ALLOWANCE	\$6,235,854	-	-	-	-	-	-	-	-
000 BUILDING USE RENTAL RATES	(\$3,153,124)	-	-	-	-	-	-	-	-
0000 EQUIPMENT DEPRECIATION	\$4,803,063	-	-	-	-	-	-	-	\$437,592
0003 COUNTY ADMINISTRATOR	\$3,040,835	\$10,759	-	-	-	-	-	-	\$3,959
0010 AUDITOR-CONTROLLER	\$6,033,006	\$14,134	-	-	-	-	-	-	\$13,049
00000 BOS-ANNUAL AUDIT	\$317,568	\$52	-	-	-	-	-	-	\$813
0015 TREASURER-TAX COLLECTOR	\$772,485	\$533	-	-	-	-	-	-	\$929
0020 PURCHASING	\$584,457	-	-	-	-	-	-	-	-
0030 COUNTY COUNSEL	\$1,740,201	-	-	-	-	-	-	-	\$115,995
0035 HUMAN RESOURCES	\$3,792,351	\$19,714	-	-	-	-	-	-	-
0060 COMMUNICATIONS	\$1,825,636	\$138	-	-	-	-	-	-	-
0077 BUILDING OCCUPANCY	\$13,115,963	-	-	-	-	-	-	-	-
0079 FACILITIES MAINTENANCE	\$2,044,039	-	-	-	-	-	-	-	\$2,582
0145 EMPLOYEE / RETIREE BENEFITS	\$950,764	\$4,870	-	-	-	-	-	-	-
0147 INFORMATION TECHNOLOGY	\$1,030,046	-	-	-	-	-	-	-	-
0148 PRINT AND MAIL SERVICES	\$522,325	\$2,587	-	-	-	-	-	-	\$59
0150 INSURANCE / RISK MANAGEMENT	\$3,581,605	-	\$1,102	\$25,995	\$29,185	\$233,266	\$9,054	\$36,802	-
Total Actual Costs	\$47,237,073	\$52,887	\$1,102	\$25,995	\$29,185	\$233,266	\$9,054	\$36,802	\$574,977
Roll Forward Amounts	\$8,257,490	-	\$905	\$20,665	\$23,170	\$185,331	\$7,388	\$29,650	\$383,753
Regular Adjustments	(\$7,051)	-	-	-	-	-	-	-	-
One-Time Adjustments	(\$1,408,592)	-	-	-	-	-	-	-	-
Total Claimable Costs	\$54,078,919	\$52,887	\$2,008	\$46,659	\$52,355	\$418,597	\$16,442	\$66,452	\$958,730

County of Contra Costa
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	111600-0589 CHILD	120600-0620	140100-0841	145000-0540 HS-	150100-0064	202000-7300	202800-7028	306000-7160
		DEVELOP MENT	LIBRARY	AIRPORT	HOSPITAL ENTER PRISE	FLEET SERVICES	CONSOLI DATED FIRE	CROCKET- CARQ FIRE	EAST CC FIRE
00 BUILDING USE ALLOWANCE	\$6,235,854	-	\$18,737	-	\$204,281	\$3,619	-	-	-
000 BUILDING USE RENTAL RATES	(\$3,153,124)	-	-	-	(\$624,873)	\$76,834	-	-	-
0000 EQUIPMENT DEPRECIATION	\$4,803,083	\$3,591	-	-	-	\$176,767	\$905,216	\$135,858	-
0003 COUNTY ADMINISTRATOR	\$3,040,835	-	\$102,088	\$4,165	\$676,637	\$5,738	\$73,446	\$4,865	\$5,484
0010 AUDITOR-CONTROLLER	\$6,033,006	\$138	\$150,429	\$7,796	\$970,164	\$22,061	\$112,134	\$7,256	\$8,730
00000 BGS-ANNUAL AUDIT	\$317,568	-	\$3,317	\$282	\$18,156	\$386	\$2,894	\$74	\$157
0015 TREASURER-TAX COLLECTOR	\$772,485	-	\$7,529	\$451	\$57,459	\$1,156	\$6,977	\$378	\$753
0020 PURCHASING	\$584,457	-	\$28,652	-	\$247,589	-	\$5,237	-	-
0030 COUNTY COUNSEL	\$1,740,201	-	\$73,110	\$460	\$312,743	-	(\$8,793)	-	-
0035 HUMAN RESOURCES	\$3,792,351	-	\$152,079	\$5,236	\$1,037,606	\$7,242	\$123,917	\$8,448	\$8,851
0060 COMMUNICATIONS	\$1,825,636	\$721	\$6,394	\$734	\$311,569	\$343	\$134,319	-	-
0077 BUILDING OCCUPANCY	\$13,115,963	-	-	-	-	-	-	-	-
0079 FACILITIES MAINTENANCE	\$2,044,039	-	\$49,776	\$8,211	\$628,777	\$15,795	\$10,319	\$230	-
0145 EMPLOYEE / RETIREE BENEFITS	\$950,764	\$1,217	\$29,556	\$1,422	\$249,871	\$1,637	\$44,164	\$1,440	\$3,388
0147 INFORMATION TECHNOLOGY	\$1,030,046	\$248	\$3,173	\$2,578	\$146,756	-	\$38,780	-	-
0148 PRINT AND MAIL SERVICES	\$522,325	\$489	(\$2,680)	\$8	(\$17,282)	\$11	(\$787)	-	-
0150 INSURANCE / RISK MANAGEMENT	\$3,581,605	-	-	-	-	-	-	-	-
Total Actual Costs	\$47,237,073	\$6,404	\$622,159	\$31,337	\$4,219,441	\$311,557	\$1,447,843	\$158,549	\$27,364
Roll Forward Amounts	\$8,257,490	\$4,736	\$65,580	\$8,509	\$1,031,525	\$1,639	\$67,353	\$56,368	(\$18,315)
Regular Adjustments	(\$7,051)	-	-	-	-	-	-	-	(\$7,051)
One-Time Adjustments	(\$1,408,592)	-	-	-	-	-	-	-	-
Total Claimable Costs	\$54,078,919	\$11,139	\$687,739	\$39,845	\$5,250,966	\$313,195	\$1,515,196	\$214,918	\$1,997

County of Contra Costa
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	25XXXX FLOOD CONTROL	300500-7830 SAN RAMON FIRE	300700-7840 KENSINGTON FIRE	301100-7800 RODEO-HERCULES FIRE	307400-7274 MORAGA-ORINDA FIRE	8150 LOCAL AGENCY FORMATION (LAFCO)	000000 FIRST FIVE	0000000 ALL OTHER	2nd Alloc Remains
00 BUILDING USE ALLOWANCE	\$6,235,854	-	-	-	-	-	-	-	\$72,959	-
000 BUILDING USE RENTAL RATES	(\$3,153,124)	-	-	-	-	-	-	-	\$168,537	-
0000 EQUIPMENT DEPRECIATION	\$4,803,069	-	-	-	-	-	-	-	-	-
0003 COUNTY ADMINISTRATOR	\$3,040,835	\$3,312	\$46	\$108	\$3,903	\$55	-	-	\$68,624	\$5
0010 AUDITOR-CONTROLLER	\$6,033,006	\$9,356	\$114	\$334	\$6,935	\$139	-	-	\$126,424	\$15
00000 BOS-ANNUAL AUDIT	\$317,568	\$679	\$9	\$22	\$185	\$11	-	-	\$7,043	\$1
0015 TREASURER-TAX COLLECTOR	\$772,485	\$502	-	\$44	\$717	-	-	-	\$17,352	-
0020 PURCHASING	\$584,457	-	-	-	-	-	-	-	-	\$1
0030 COUNTY COUNSEL	\$1,740,201	\$893	-	-	-	-	\$471	\$333	\$17,872	-
0035 HUMAN RESOURCES	\$3,792,351	-	-	-	\$5,632	-	-	-	\$64,374	\$12
0060 COMMUNICATIONS	\$1,825,636	\$1,552	-	-	-	-	\$27	-	\$160,640	-
0077 BUILDING OCCUPANCY	\$13,115,963	-	-	-	-	-	-	-	\$621,902	\$2
0078 FACILITIES MAINTENANCE	\$2,044,039	\$336	-	-	-	-	-	-	\$108,125	\$3
0145 EMPLOYEE / RETIREE BENEFITS	\$950,764	-	-	-	\$2,614	-	\$108	-	\$13,251	-
0147 INFORMATION TECHNOLOGY	\$1,030,046	-	-	-	\$47	-	-	-	\$2,385	-
0148 PRINT AND MAIL SERVICES	\$522,325	\$8	-	-	-	-	\$44	-	(\$7,466)	\$3
0150 INSURANCE / RISK MANAGEMENT	\$3,581,605	-	-	-	-	-	-	-	-	-
Total Actual Costs	\$47,237,073	\$16,638	\$170	\$508	\$29,033	\$205	\$650	\$333	\$1,442,022	\$42
Roll Forward Amounts	\$8,257,490	(\$3,731)	(\$103)	(\$118)	\$1,855	(\$136)	(\$635)	(\$136)	(\$468,491)	-
Regular Adjustments	(\$7,051)	-	-	-	-	-	-	-	-	-
One-Time Adjustments	(\$1,408,582)	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$54,078,919	\$12,906	\$66	\$389	\$21,888	\$69	\$15	\$198	\$973,531	\$42