



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Contra Costa
Martinez, California**

**Date: June 14, 2017
Filing Ref: CON18**

Pursuant to federal Office of Management and Budget (OMB) Circular 2 CFR Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2017-18** 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 **2015-16** fiscal year and as estimated costs for the **2017-18** 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, 2017**, 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 200, 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 \$(4,391,378) included in Exhibit A should not be included when calculating carry forward in the 2019-20 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 Jim Reisinger for

Robert Campbell

**Hitomi Sekine, Bureau Chief
Local Government Policy and Reporting
Local Government Programs & Services**

Name
Auditor-Controller

Title

6-26-2017

7-18-2017

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 DEPRECIATION	\$7,781,021	\$93,855	\$30,244	-	-	\$150,069	-	\$3,075	\$87,051
0000 EQUIPMENT DEPRECIATION	\$5,152,793	\$1,026	-	-	-	\$6,856	\$28,367	-	\$694,488
000 BUILDING RENTAL RATES	\$2,733,341	-	-	-	-	\$167,350	-	-	-
0003 COUNTY ADMINISTRATOR	\$3,518,448	\$7,902	\$1,928	\$3,464	\$21	\$29,766	\$168	\$115	\$10,039
0010 AUDITOR-CONTROLLER	\$6,388,955	\$9,019	\$2,940	\$9,883	\$52	\$36,050	\$690	\$336	\$13,512
00000 BOS-ANNUAL AUDIT	\$303,190	\$39	\$97	\$664	\$4	\$438	\$32	\$22	\$197
0015 TREASURER-TAX COLLECTOR	\$776,797	\$405	\$128	-	\$1	\$1,604	\$73	\$38	\$730
0020 PURCHASING	\$557,035	\$805	-	-	-	\$3,220	-	-	-
0030 COUNTY COUNSEL	\$1,818,102	\$370,185	-	-	-	\$85,914	-	\$7,261	\$23,229
0035 HUMAN RESOURCES	\$5,242,119	\$17,009	\$3,292	-	-	\$60,355	-	-	\$20,849
0060 COMMUNICATIONS	\$2,263,237	\$3,323	\$1,059	-	-	\$6,817	\$206	\$104	\$6,288
0077 BUILDING OCCUPANCY	\$13,962,971	\$158,128	\$38,856	-	-	\$253,994	-	\$3,811	\$196,297
0079 FACILITIES MAINTENANCE	\$1,398,696	\$8,039	-	-	-	\$2,164	\$258	\$5	\$5,565
0145 EMPLOYEE / RETIREE BENEFITS	\$5,036,617	\$16,327	\$3,150	-	-	\$57,839	-	-	\$19,931
0147 INFORMATION TECHNOLOGY	\$1,205,657	\$8,304	\$1,586	-	-	\$39,379	\$2,122	-	\$7,067
0148 PRINT AND MAIL SERVICES	\$940,946	\$418	\$659	-	-	\$34,837	-	\$2	\$24,052
0150 INSURANCE / RISK MANAGEMENT	\$3,747,943	\$5,232	-	-	-	\$15,452	-	\$6	-
Total Actual Costs	\$62,827,869	\$700,018	\$84,139	\$14,011	\$79	\$952,104	\$31,914	\$14,777	\$1,109,294
Roll Forward Amounts	\$20,206,647	\$127,167	\$47,437	(\$770)	(\$39)	\$245,019	\$6,996	\$8,006	(\$95,164)
Regular Adjustments	(\$4,391,378)	(\$14,060)	(\$2,745)	-	-	(\$50,270)	-	-	(\$17,700)
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$78,643,138	\$813,124	\$128,831	\$13,240	\$40	\$1,146,853	\$38,910	\$22,784	\$996,431

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 DEPRECIATION	\$7,781,021	-	-	\$53,950	-	\$2,298	-	\$118,713	\$18,417
0000 EQUIPMENT DEPRECIATION	\$5,152,793	-	-	-	-	-	-	-	\$27,404
000 BUILDING RENTAL RATES	\$2,733,341	-	-	-	-	-	-	-	-
0003 COUNTY ADMINISTRATOR	\$3,518,448	\$474	-	\$1,596	\$1	\$474	-	\$59,297	\$33,592
0010 AUDITOR-CONTROLLER	\$6,388,955	\$1,124	-	\$11,894	\$1	\$577	-	\$74,652	\$42,585
00000 BOS-ANNUAL AUDIT	\$303,190	\$91	-	\$170	\$0	-	-	\$1,590	\$544
0015 TREASURER-TAX COLLECTOR	\$776,797	-	-	\$230	-	\$21	-	\$4,115	\$2,394
0020 PURCHASING	\$557,035	-	-	-	-	-	-	\$10,464	\$2,549
0030 COUNTY COUNSEL	\$1,818,102	-	-	\$9,610	-	-	-	\$168,406	-
0035 HUMAN RESOURCES	\$5,242,119	-	-	\$1,646	-	\$1,098	-	\$110,834	\$68,585
0060 COMMUNICATIONS	\$2,263,237	-	\$52	\$5,317	-	\$3,661	\$111	\$16,186	\$16,445
0077 BUILDING OCCUPANCY	\$13,962,971	-	-	\$2,141,910	-	-	-	\$934,055	\$274,591
0079 FACILITIES MAINTENANCE	\$1,398,696	\$16,352	-	\$63	-	-	-	\$5,334	\$4,115
0145 EMPLOYEE / RETIREE BENEFITS	\$5,036,617	-	-	\$1,560	-	\$1,058	-	\$106,944	\$66,017
0147 INFORMATION TECHNOLOGY	\$1,205,657	-	\$187	\$115,466	-	\$18,533	\$187	\$49,517	\$39,000
0148 PRINT AND MAIL SERVICES	\$940,946	-	\$10	-	-	-	\$337	\$6,155	\$2,801
0150 INSURANCE / RISK MANAGEMENT	\$3,747,943	-	-	-	-	-	-	\$1,423,928	\$26,347
Total Actual Costs	\$62,827,869	\$18,041	\$250	\$2,343,411	\$2	\$27,720	\$635	\$3,090,191	\$625,385
Roll Forward Amounts	\$20,206,647	\$18,324	\$123	(\$790,977)	\$0	\$16,125	(\$13,427)	\$1,637,523	\$514,173
Regular Adjustments	(\$4,391,378)	-	-	(\$1,435)	-	(\$914)	-	(\$93,116)	(\$57,944)
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$78,643,138	\$36,365	\$372	\$1,550,998	\$2	\$42,930	(\$12,791)	\$4,634,597	\$1,081,615

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	0277 SHERIFF POLICE SERVICES	0280 CONSERVATION AND DEVELOPMENT
00 BUILDING DEPRECIATION	\$7,781,021	-	-	\$115,854	\$530,723	-	-	-	\$7,308
0000 EQUIPMENT DEPRECIATION	\$5,152,793	-	-	-	\$1,288,637	-	-	-	\$126,382
000 BUILDING RENTAL RATES	\$2,733,341	-	-	\$48,332	-	-	-	-	-
0003 COUNTY ADMINISTRATOR	\$3,518,448	\$452	-	\$39,642	\$158,809	\$4,771	-	\$29,110	\$46,438
0010 AUDITOR-CONTROLLER	\$6,388,955	\$806	-	\$41,871	\$240,811	\$6,959	-	\$34,388	\$12,984
00000 BOS-ANNUAL AUDIT	\$303,190	\$41	-	\$234	\$2,162	\$187	-	\$169	\$4,898
0015 TREASURER-TAX COLLECTOR	\$776,787	\$25	-	\$1,987	\$8,461	\$343	-	\$1,272	\$2,474
0020 PURCHASING	\$557,035	-	-	\$8,037	\$51,650	-	-	-	\$9,123
0030 COUNTY COUNSEL	\$1,818,102	-	-	\$314	\$404,964	-	-	-	\$82,749
0035 HUMAN RESOURCES	\$5,242,119	\$548	-	\$82,851	\$289,704	\$8,778	-	\$65,294	\$74,073
0060 COMMUNICATIONS	\$2,263,237	\$157	-	\$4,527	\$128,931	\$126	-	\$29,600	\$14,204
0077 BUILDING OCCUPANCY	\$13,962,971	-	-	-	\$1,586,882	-	-	-	-
0079 FACILITIES MAINTENANCE	\$1,398,696	-	-	\$9,094	\$17,844	\$3,154	-	\$963	\$10,178
0145 EMPLOYEE / RETIREE BENEFITS	\$5,036,617	\$524	-	\$79,358	\$282,236	\$8,345	-	\$63,465	\$71,123
0147 INFORMATION TECHNOLOGY	\$1,205,657	\$1,190	\$191	\$31,991	\$6,387	\$5	-	\$164	\$41,273
0148 PRINT AND MAIL SERVICES	\$940,946	\$2	-	\$12,032	\$21,662	\$10	-	\$65	\$10,126
0150 INSURANCE / RISK MANAGEMENT	\$3,747,943	-	-	-	\$1,593,559	-	-	-	-
Total Actual Costs	\$62,827,869	\$3,745	\$191	\$474,123	\$6,613,423	\$32,679	-	\$224,500	\$493,334
Roll Forward Amounts	\$20,206,647	(\$2,341)	\$78	\$448,002	\$484,729	\$10,860	(\$14,371)	\$15,738	(\$9,060)
Regular Adjustments	(\$4,391,378)	(\$458)	-	(\$88,470)	(\$248,395)	(\$7,134)	-	(\$49,212)	(\$61,460)
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$78,643,138	\$947	\$269	\$853,656	\$6,849,757	\$36,405	(\$14,371)	\$191,026	\$422,814

County of Contra Costa
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	0285 ABAG SEP GRANT	0300 SHERIFF DETENTION	0301 HLTH SVCS- DETENTION INMATES	0308 PROBATION	0309 PROBATION FACILITIES	0325 JUSTICE SYSTEM PROGRAMS	0330 CO DRAINAGE MAINTENANCE	0336 AG WEIGHTS & MEASURES
00 BUILDING DEPRECIATION	\$7,781,021	-	\$560,691	-	\$1,298,202	-	-	-	\$672
0000 EQUIPMENT DEPRECIATION	\$5,152,793	-	\$129,714	\$6,382	\$38,675	\$15,667	-	-	\$20,993
000 BUILDING RENTAL RATES	\$2,733,341	-	-	-	\$42,653	-	-	-	-
0003 COUNTY ADMINISTRATOR	\$3,518,448	-	\$92,121	\$2,441	\$90,833	\$2,456	-	\$147	\$13,055
0010 AUDITOR-CONTROLLER	\$6,388,955	-	\$135,949	\$7,471	\$139,033	\$7,873	-	\$407	\$14,610
00000 BOS-ANNUAL AUDIT	\$303,190	-	\$1,199	\$468	\$1,731	\$471	-	\$28	\$834
0015 TREASURER-TAX COLLECTOR	\$776,797	-	\$5,737	\$862	\$4,606	\$1,115	-	\$33	\$695
0020 PURCHASING	\$557,035	-	-	-	\$13,147	-	-	-	\$5,232
0030 COUNTY COUNSEL	\$1,818,102	-	-	-	\$61,073	-	-	-	\$37,314
0035 HUMAN RESOURCES	\$5,242,119	-	\$198,623	-	\$186,552	-	-	-	\$21,947
0060 COMMUNICATIONS	\$2,283,237	-	\$21,075	\$5,326	\$14,684	\$24,906	-	-	\$2,174
0077 BUILDING OCCUPANCY	\$13,962,971	-	\$4,279,434	-	\$396,826	\$1,939,532	-	-	\$142,779
0079 FACILITIES MAINTENANCE	\$1,398,696	-	\$30,824	\$598	\$11,825	\$7,677	-	\$156	\$4,700
0145 EMPLOYEE / RETIREE BENEFITS	\$5,036,617	\$7	\$193,455	\$695	\$179,150	\$2,125	-	-	\$21,005
0147 INFORMATION TECHNOLOGY	\$1,205,657	-	\$522	\$87	\$62,886	\$215	-	-	\$9,872
0148 PRINT AND MAIL SERVICES	\$940,946	\$580	\$23,820	\$542	\$6,796	\$2,988	-	-	\$4,599
0150 INSURANCE / RISK MANAGEMENT	\$3,747,943	-	-	-	\$167,222	-	-	-	\$6,374
Total Actual Costs	\$62,827,869	\$587	\$5,673,165	\$24,872	\$2,715,892	\$2,005,044	-	\$771	\$305,855
Roll Forward Amounts	\$20,206,647	\$580	(\$643,197)	(\$5,053)	\$1,037,309	\$273,320	(\$6,298)	\$104	\$78,772
Regular Adjustments	(\$4,391,378)	-	(\$165,890)	-	(\$155,324)	-	-	-	(\$18,054)
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$78,643,138	\$1,166	\$4,864,077	\$19,819	\$3,597,877	\$2,278,365	(\$6,298)	\$875	\$367,573

County of Contra Costa
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	0355 RECORDER	0359 CORONER	0362 EMERGENCY SERVICES	0364 PUBLIC ADMINISTRATO R	0366 ANIMAL SERVICES	0450 HS-PUBLIC HEALTH	0451 CONSERVATOR/ GUARDIANSHIP	0452 HS- ENVIRONMENTA L HEALTH
00 BUILDING DEPRECIATION	\$7,781,021	\$87,052	-	-	-	\$326,718	\$36,801	\$70,745	\$31
0000 EQUIPMENT DEPRECIATION	\$5,152,793	\$222,735	\$6,454	\$174,053	-	\$28,608	\$60,392	\$464	\$43,830
000 BUILDING RENTAL RATES	\$2,733,341	-	-	-	-	-	-	-	-
0003 COUNTY ADMINISTRATOR	\$3,518,448	\$14,789	\$3,014	\$5,106	\$481	\$30,565	\$150,548	\$4,745	\$28,136
0010 AUDITOR-CONTROLLER	\$6,388,955	\$46,923	\$4,676	\$8,802	\$30,783	\$41,231	\$164,324	\$9,309	\$51,086
00000 BOS-ANNUAL AUDIT	\$303,190	\$426	\$1,306	\$251	\$47	\$1,351	\$11,947	-	\$1,302
0015 TREASURER-TAX COLLECTOR	\$776,797	\$683	\$292	\$576	\$33	\$1,713	\$8,755	\$206	\$2,071
0020 PURCHASING	\$557,035	\$6,037	-	-	-	\$7,782	\$71,372	-	-
0030 COUNTY COUNSEL	\$1,818,102	\$33,578	-	-	-	\$39,512	-	-	-
0035 HUMAN RESOURCES	\$5,242,119	\$23,045	\$5,487	\$8,779	\$548	\$46,639	\$239,774	\$10,975	\$49,381
0060 COMMUNICATIONS	\$2,263,237	\$3,574	\$2,271	\$345,218	\$6,103	\$27,678	\$46,844	\$1,505	\$8,604
0077 BUILDING OCCUPANCY	\$13,962,971	-	-	-	\$19,091	\$601,345	-	-	-
0079 FACILITIES MAINTENANCE	\$1,398,696	\$5,433	\$236	\$2,378	\$950	\$13,394	\$38,474	-	\$21,473
0145 EMPLOYEE / RETIREE BENEFITS	\$5,036,617	\$22,018	\$5,352	\$8,614	\$536	\$44,515	\$229,106	\$10,510	\$47,770
0147 INFORMATION TECHNOLOGY	\$1,205,657	\$3,992	\$15	\$21	-	\$17,042	\$383	\$29	\$135
0148 PRINT AND MAIL SERVICES	\$940,946	\$13,557	\$537	\$363	\$55	\$22,226	\$20,017	\$2,175	\$11,482
0150 INSURANCE / RISK MANAGEMENT	\$3,747,943	\$26,807	-	-	-	\$26,524	-	-	-
Total Actual Costs	\$62,827,869	\$510,649	\$29,641	\$554,161	\$58,628	\$1,276,843	\$1,078,737	\$110,662	\$265,301
Roll Forward Amounts	\$20,206,647	\$153,703	\$3,930	\$79,569	\$55,357	\$286,954	\$606,294	\$91,083	\$86,378
Regular Adjustments	(\$4,391,378)	(\$19,155)	(\$4,637)	(\$7,072)	(\$395)	(\$38,956)	(\$199,521)	(\$9,090)	(\$41,057)
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$78,643,138	\$645,197	\$28,933	\$626,659	\$113,591	\$1,524,841	\$1,485,509	\$192,655	\$310,622

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 SRCHRG/MITG N PROG	0501 EMPLOY- HUMAN SVC	0502 EHSD CHILDREN & FAMILY SVCS	0503 EHSD ADULT & AGING SVCS
00 BUILDING DEPRECIATION	\$7,781,021	\$16,409	\$291,027	\$18,093	\$358,630	-	-	\$465,414	\$237,489
0000 EQUIPMENT DEPRECIATION	\$5,152,793	\$1,540	-	-	-	-	-	-	-
000 BUILDING RENTAL RATES	\$2,733,341	-	-	\$26,210	-	-	\$1,918,019	-	-
0003 COUNTY ADMINISTRATOR	\$3,518,448	\$16,717	\$3,269	\$7,678	\$156,402	-	\$66,069	\$78,030	\$46,108
0010 AUDITOR-CONTROLLER	\$6,388,955	\$21,550	\$6,321	\$12,157	\$298,206	\$22	\$76,465	\$102,742	\$59,806
00000 BOS-ANNUAL AUDIT	\$303,190	\$4,770	\$264	\$380	\$10,592	-	\$70,128	\$1,362	\$1,821
0016 TREASURER-TAX COLLECTOR	\$776,797	\$1,148	\$585	\$778	\$37,293	-	\$37,517	\$5,787	\$2,930
0020 PURCHASING	\$557,035	-	-	-	-	-	\$49,487	-	-
0030 COUNTY COUNSEL	\$1,818,102	-	-	-	-	-	\$124,436	\$94	-
0035 HUMAN RESOURCES	\$5,242,119	\$35,664	\$4,390	\$13,169	\$248,005	-	\$99,859	\$164,057	\$97,118
0060 COMMUNICATIONS	\$2,263,237	\$2,481	\$3,430	\$3,586	\$29,534	-	\$62,415	\$78,079	\$18,249
0077 BUILDING OCCUPANCY	\$13,962,971	-	-	-	-	-	-	-	-
0079 FACILITIES MAINTENANCE	\$1,398,696	\$1,255	\$17,324	\$12,121	\$93,815	\$15,678	\$26,683	\$68,125	\$32,091
0145 EMPLOYEE / RETREE BENEFITS	\$5,036,617	\$34,214	\$4,211	\$12,584	\$237,661	-	\$95,802	\$157,221	\$92,767
0147 INFORMATION TECHNOLOGY	\$1,205,657	\$68	\$8	\$32	\$552	-	\$364,041	\$397	\$183
0148 PRINT AND MAIL SERVICES	\$940,946	\$5,627	\$1,268	\$4,015	\$20,617	-	\$255,693	\$12,729	\$121,050
0150 INSURANCE / RISK MANAGEMENT	\$3,747,943	-	-	-	-	-	-	-	-
Total Actual Costs	\$62,827,869	\$141,442	\$332,094	\$110,802	\$1,491,106	\$15,700	\$3,246,614	\$1,134,036	\$709,613
Roll Forward Amounts	\$20,206,647	\$98,773	\$260,949	\$353,454	\$946,987	\$16,342	\$2,740,291	\$821,363	\$429,261
Regular Adjustments	(\$4,391,378)	(\$30,117)	(\$3,598)	(\$10,919)	(\$207,506)	-	(\$84,712)	(\$138,995)	(\$76,997)
One-Time Adjustments									
Total Claimable Costs	\$78,643,138	\$210,098	\$589,446	\$453,338	\$2,230,587	\$32,042	\$5,902,192	\$1,816,404	\$1,061,876

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	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
00 BUILDING DEPRECIATION	\$7,781,021	\$1,644,242	-	-	-	\$118,854	-	-	-
0000 EQUIPMENT DEPRECIATION	\$5,152,793	-	-	-	-	-	-	-	-
000 BUILDING RENTAL RATES	\$2,733,341	-	-	-	-	-	-	-	-
0003 COUNTY ADMINISTRATOR	\$3,518,448	\$243,411	\$31,284	\$3,321	-	\$1,950	\$200	\$988	\$9,262
0010 AUDITOR-CONTROLLER	\$6,388,955	\$295,626	\$36,684	\$3,784	\$34	\$2,380	\$622	\$1,631	\$14,769
00000 BOS-ANNUAL AUDIT	\$303,190	\$1,871	\$131	-	-	-	\$38	\$53	\$411
0015 TREASURER-TAX COLLECTOR	\$776,797	\$13,398	\$1,429	\$144	\$19	\$72	\$83	\$123	\$1,172
0020 PURCHASING	\$557,035	-	-	-	-	\$670	-	-	-
0030 COUNTY COUNSEL	\$1,818,102	-	-	-	-	-	-	-	-
0035 HUMAN RESOURCES	\$5,242,119	\$540,453	\$70,780	\$7,681	-	\$3,841	-	\$1,646	\$16,459
0060 COMMUNICATIONS	\$2,263,237	\$148,116	\$1,119	\$845	-	\$1,418	-	\$104	\$2,310
0077 BUILDING OCCUPANCY	\$13,962,971	-	-	-	-	\$221,482	-	-	-
0079 FACILITIES MAINTENANCE	\$1,398,696	\$225,256	-	-	-	-	-	-	\$5,963
0145 EMPLOYEE / RETREE BENEFITS	\$5,036,617	\$516,433	\$67,396	\$7,353	-	\$3,681	\$3	\$1,574	\$15,652
0147 INFORMATION TECHNOLOGY	\$1,205,657	\$1,180	\$141	\$17	-	\$2,645	-	\$3	\$8,981
0148 PRINT AND MAIL SERVICES	\$940,946	\$32,488	\$49	\$490	-	\$413	\$678	\$883	\$1,073
0150 INSURANCE / RISK MANAGEMENT	\$3,747,943	-	-	-	-	\$25,549	-	-	-
Total Actual Costs	\$62,827,869	\$3,662,475	\$209,012	\$23,634	\$53	\$382,954	\$1,624	\$7,004	\$76,052
Roll Forward Amounts	\$20,206,647	\$2,853,914	\$99,043	\$12,535	(\$30)	\$187,584	\$338	\$4,569	(\$30,040)
Regular Adjustments	(\$4,391,378)	(\$464,364)	(\$59,151)	(\$6,530)	-	(\$3,204)	-	(\$1,435)	(\$10,296)
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$78,643,138	\$6,052,024	\$248,904	\$29,639	\$23	\$567,334	\$1,961	\$10,138	\$35,717

County of Contra Costa
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	0588	0590 HUD	0591 HOUSING	0592 HUD	0593 HUD	0594 HUD HOME	0650 PUBLIC	0860 CONTRA
		COMMUNITY SERVICES	HOPWA GRANT	REHAB	BLOCK GRANT	EMERGENCY SHELTER GRT	BLOCK GRANT	WORKS	COSTA HEALTH PLAN
00 BUILDING DEPRECIATION	\$7,781,021	\$270,115	-	-	-	-	-	\$145,368	\$105,804
0000 EQUIPMENT DEPRECIATION	\$5,152,793	\$30,751	-	-	-	-	-	\$31,794	-
000 BUILDING RENTAL RATES	\$2,733,341	-	-	-	-	-	-	-	-
0003 COUNTY ADMINISTRATOR	\$3,518,448	\$74,284	\$33	\$237	\$209	\$27	\$87	\$130,500	\$699,213
0010 AUDITOR-CONTROLLER	\$6,388,955	\$98,675	\$86	\$270	\$4,038	\$73	\$235	\$122,043	\$2,547,909
00000 BOS-ANNUAL AUDIT	\$303,190	\$11,664	\$6	-	\$40	\$5	\$17	\$9,192	\$125,099
0015 TREASURER-TAX COLLECTOR	\$776,797	\$4,874	\$5	\$10	\$87	\$5	\$16	\$4,008	\$524,343
0020 PURCHASING	\$557,035	\$5,903	-	-	-	-	-	\$132,683	-
0030 COUNTY COUNSEL	\$1,818,102	\$1,263	-	-	-	-	-	(\$63,767)	-
0035 HUMAN RESOURCES	\$5,242,119	\$141,560	-	\$548	-	-	-	\$125,100	\$108,091
0060 COMMUNICATIONS	\$2,263,237	\$31,357	-	\$103	-	-	-	\$34,035	\$30,150
0077 BUILDING OCCUPANCY	\$13,962,971	-	-	-	-	-	-	-	-
0079 FACILITIES MAINTENANCE	\$1,398,696	\$61,810	-	-	\$301	-	\$301	\$31,084	\$17,201
0145 EMPLOYEE / RETIREE BENEFITS	\$5,036,617	\$134,823	-	\$530	-	-	-	\$120,072	\$103,314
0147 INFORMATION TECHNOLOGY	\$1,205,657	\$17,826	-	\$2	-	-	-	\$57,753	\$258
0148 PRINT AND MAIL SERVICES	\$940,946	\$15,603	\$2	\$76	\$17	-	\$7	\$10,709	\$106,637
0150 INSURANCE / RISK MANAGEMENT	\$3,747,943	-	-	-	-	-	-	\$173,472	-
Total Actual Costs	\$62,827,869	\$900,509	\$131	\$1,775	\$4,692	\$111	\$662	\$1,064,046	\$4,388,019
Roll Forward Amounts	\$20,206,647	\$491,444	(\$57)	(\$105)	(\$2,744)	(\$50)	(\$122)	(\$36,880)	\$721,328
Regular Adjustments	(\$4,391,378)	(\$118,114)	-	(\$395)	-	-	-	(\$104,450)	(\$90,827)
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$78,643,138	\$1,273,840	\$75	\$1,276	\$1,948	\$60	\$539	\$922,716	\$4,998,521

County of Contra Costa
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	4980				4996 WORKERS			110800-110800-
		RETIREMENT ADMINISTRATIO N	4983 SPECIAL DIST PROP	4987 MEDICAL DMG	4992 WORKERS COMP (CCFIRE)	COMP (COUNTY)	4997 AUTO LIABILITY	4998 PUBLIC LIABILITY	0006 ROAD FUNDS
00 BUILDING DEPRECIATION	\$7,781,021	-	-	-	-	-	-	-	-
0000 EQUIPMENT DEPRECIATION	\$5,152,793	-	-	-	-	-	-	-	\$453,811
000 BUILDING RENTAL RATES	\$2,733,341	-	-	-	-	-	-	-	-
0003 COUNTY ADMINISTRATOR	\$3,518,448	\$6,335	-	-	-	-	-	-	\$4,521
0010 AUDITOR-CONTROLLER	\$6,388,955	\$7,453	-	-	-	-	-	-	\$13,477
00000 BOS-ANNUAL AUDIT	\$303,190	\$32	-	-	-	-	-	-	\$868
0015 TREASURER-TAX COLLECTOR	\$776,797	\$285	-	-	-	-	-	-	\$906
0020 PURCHASING	\$557,035	-	-	-	-	-	-	-	-
0030 COUNTY COUNSEL	\$1,818,102	-	-	-	-	-	-	-	\$79,462
0035 HUMAN RESOURCES	\$5,242,119	\$14,266	-	-	-	-	-	-	-
0060 COMMUNICATIONS	\$2,263,237	\$586	-	-	-	\$74	-	-	-
0077 BUILDING OCCUPANCY	\$13,962,971	-	-	-	-	-	-	-	-
0079 FACILITIES MAINTENANCE	\$1,398,696	-	-	-	-	-	-	-	\$2,398
0145 EMPLOYEE / RETIREE BENEFITS	\$5,036,617	\$13,688	-	-	-	-	-	-	-
0147 INFORMATION TECHNOLOGY	\$1,205,657	-	-	-	-	-	-	-	-
0148 PRINT AND MAIL SERVICES	\$940,946	-	-	-	-	\$10	-	-	\$360
0150 INSURANCE / RISK MANAGEMENT	\$3,747,943	-	\$788	\$22,164	\$21,664	\$175,190	\$7,165	\$30,500	-
Total Actual Costs	\$62,827,869	\$42,644	\$788	\$22,164	\$21,664	\$175,273	\$7,165	\$30,500	\$555,802
Roll Forward Amounts	\$20,206,647	(\$2,861)	\$305	\$9,214	\$8,509	\$52,957	\$2,996	\$12,069	\$9,215
Regular Adjustments	(\$4,391,378)	(\$10,462)	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$78,643,138	\$29,321	\$1,093	\$31,377	\$28,173	\$228,231	\$10,161	\$42,569	\$565,017

County of Contra Costa
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	111600-111600-	120600-120600-	140100-140100-	145000-145000-	150100-150100-	202000-202000-	202800-202800-	306000-306000-
		0589 CHILD DEVELOPMENT	0620 LIBRARY	0841 AIRPORT	0540 HS- HOSPITAL ENTERPRISE	0064 FLEET SERVICES	7300 CONSOLIDATED FIRE	7028 CROCKET- CARQ FIRE	7180 EAST CC FIRE
00 BUILDING DEPRECIATION	\$7,781,021	\$14,831	\$4,807	-	\$427,422	\$2,885	-	-	-
0000 EQUIPMENT DEPRECIATION	\$5,152,793	\$3,506	-	-	-	\$175,785	\$1,389,901	\$134,559	-
000 BUILDING RENTAL RATES	\$2,733,341	-	-	-	\$452,130	\$2,580	-	-	-
0003 COUNTY ADMINISTRATOR	\$3,518,448	\$23,484	\$118,040	\$4,706	\$758,562	\$6,195	\$87,158	\$6,640	\$181
0010 AUDITOR-CONTROLLER	\$6,388,955	\$26,845	\$151,597	\$8,368	\$997,549	\$18,668	\$119,219	\$8,731	\$381
00000 BOS-ANNUAL AUDIT	\$303,190	-	\$3,415	\$311	\$15,391	\$414	\$3,449	\$91	\$31
0015 TREASURER-TAX COLLECTOR	\$776,797	\$1,020	\$7,662	\$580	\$52,252	\$1,150	\$7,760	\$470	-
0020 PURCHASING	\$557,035	-	\$26,624	-	\$148,958	-	\$5,291	-	-
0030 COUNTY COUNSEL	\$1,818,102	-	\$47,835	\$2,056	\$333,837	-	(\$44,900)	-	-
0035 HUMAN RESOURCES	\$5,242,119	\$54,320	\$206,854	\$7,132	\$1,431,514	\$9,327	\$178,322	\$14,266	-
0060 COMMUNICATIONS	\$2,263,237	\$906	\$23,943	\$2,417	\$521,835	\$500	\$70,210	-	-
0077 BUILDING OCCUPANCY	\$13,962,971	-	-	-	-	-	-	-	-
0079 FACILITIES MAINTENANCE	\$1,398,696	-	\$35,362	\$4,051	\$440,276	\$11,374	\$9,522	\$144	-
0145 EMPLOYEE / RETIREE BENEFITS	\$5,036,617	\$51,802	\$196,840	\$8,889	\$1,372,762	\$8,924	\$174,846	\$13,518	-
0147 INFORMATION TECHNOLOGY	\$1,205,657	\$137	\$3,905	\$2,870	\$234,961	\$23	\$49,128	\$8	-
0148 PRINT AND MAIL SERVICES	\$940,946	\$1,338	\$11,161	\$149	\$86,732	\$42	\$4,577	-	\$2
0150 INSURANCE / RISK MANAGEMENT	\$3,747,943	-	-	-	-	-	-	-	-
Total Actual Costs	\$62,827,869	\$178,188	\$838,043	\$39,528	\$7,275,201	\$237,866	\$2,064,483	\$178,425	\$575
Roll Forward Amounts	\$20,206,647	\$166,373	\$329,809	\$13,604	\$4,027,728	(\$66,219)	\$574,982	\$67,930	(\$58,709)
Regular Adjustments	(\$4,391,378)	(\$51,474)	(\$172,878)	(\$5,886)	(\$1,198,597)	(\$7,717)	(\$150,643)	(\$12,271)	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$78,643,138	\$293,088	\$994,975	\$47,247	\$10,104,332	\$163,931	\$2,488,802	\$234,085	(\$58,134)

County of Contra Costa
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	25XXXX FLOOD CONTROL	300500-300500-7830 SAN RAMON FIRE	300700-300700-7840 KENSINGTON FIRE	301100-301100-7800 RODEO-HERCULES FIRE	307400-307400-7274 MORAGA-ORINDA FIRE	8150 LOCAL AGENCY FORMATION (LAFCO)	000000 FIRST FIVE	0000000 ALL OTHER	2nd Alloc Remains
00 BUILDING DEPRECIATION	\$7,781,021	-	-	-	-	-	-	-	\$87,164	-
0000 EQUIPMENT DEPRECIATION	\$5,152,793	-	-	-	-	-	-	-	-	-
000 BUILDING RENTAL RATES	\$2,733,341	-	-	-	-	-	-	-	\$76,068	-
0003 COUNTY ADMINISTRATOR	\$3,518,448	\$3,630	\$54	\$141	\$4,386	\$68	\$474	-	\$57,094	\$6
0010 AUDITOR-CONTROLLER	\$6,388,955	\$9,827	\$127	\$435	\$7,330	\$163	\$541	-	\$108,480	\$12
00000 BOS-ANNUAL AUDIT	\$303,190	\$696	\$10	\$27	\$204	\$13	-	-	\$7,454	\$5
0015 TREASURER-TAX COLLECTOR	\$776,797	\$536	-	\$55	\$707	-	\$21	-	\$15,889	\$1
0020 PURCHASING	\$557,035	-	-	-	-	-	-	-	-	-
0030 COUNTY COUNSEL	\$1,818,102	\$2,438	-	-	-	-	\$2,145	\$1,041	\$28,055	-
0035 HUMAN RESOURCES	\$5,242,119	-	-	-	\$7,681	-	\$1,098	-	\$42,249	\$3
0060 COMMUNICATIONS	\$2,263,237	\$6,654	-	-	-	-	\$144	-	\$441,566	\$1
0077 BUILDING OCCUPANCY	\$13,962,971	-	-	-	-	-	-	-	\$773,958	-
0079 FACILITIES MAINTENANCE	\$1,398,696	\$81	-	-	-	-	-	-	\$65,424	\$7
0145 EMPLOYEE / RETIREE BENEFITS	\$5,036,617	-	-	-	\$7,690	-	\$1,065	-	\$40,567	\$4
0147 INFORMATION TECHNOLOGY	\$1,205,657	-	-	-	\$22	-	-	-	\$2,772	\$1
0148 PRINT AND MAIL SERVICES	\$940,946	\$21	-	-	-	-	\$137	-	\$23,183	\$2
0150 INSURANCE / RISK MANAGEMENT	\$3,747,943	-	-	-	-	-	-	-	-	-
Total Actual Costs	\$62,827,869	\$23,883	\$191	\$658	\$28,021	\$244	\$5,623	\$1,041	\$1,749,923	\$42
Roll Forward Amounts	\$20,206,647	\$14,604	(\$21)	\$45	\$6,733	(\$27)	\$9,620	\$1,909	\$306,799	-
Regular Adjustments	(\$4,391,378)	-	-	-	(\$6,219)	-	(\$1,039)	-	(\$30,118)	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$78,643,138	\$38,486	\$170	\$703	\$28,534	\$217	\$14,205	\$2,951	\$2,026,603	\$42