



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Contra Costa
Martinez, California**

**Date: August 9, 2019
Filing Ref: CON20**

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Grants* (Uniform Guidance), found at Title 2, Code of Federal Regulations, Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in fiscal year **2019-20**. 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. Furthermore, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied by 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 fiscal year **2017-18**, and as estimated costs for fiscal year **2019-20** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2019**, 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. Long-Term Disability Insurance (ISF) |
| 2. Auditor-Controller | 14. Workers' Compensation Insurance County General (ISF) |
| 3. Purchasing | 15. Workers' Compensation Insurance Fire Protection (ISF) |
| 4. County Counsel | 16. Automotive Liability Insurance (ISF) |
| 5. Communications | 17. Public Liability Insurance (ISF) |
| 6. Building Occupancy | 18. State Unemployment Insurance (ISF) |
| 7. Facilities Maintenance | 19. Medical Liability Insurance (ISF) |
| 8. Information Technology | 20. Special District Property Insurance (ISF) |
| 9. Print and Mail Services | |
| 10. Insurance/Risk Management | |
| 11. Fleet Services (ISF) | |
| 12. Employee Dental Insurance (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 cost 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 county departments' costs 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 and 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 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 by 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 Uniform Guidance, 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 reflected on Exhibit B totaling \$612,562 must not be included when calculating carry-forward in the fiscal year 2021-22 Estimated Cost Allocation Plan to correct equipment depreciation.

SECTION IV: ACCEPTANCE

COUNTY OF CONTRA COSTA

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Robert Campbell

**SANDEEP SINGH, Manager
Local Government Policy Section
Local Govt Programs & Services Division**

Name
Auditor-Controller

Title

8-12-2019

8-30-2019

Date

Date

**Negotiated by Kirsten Ford
Telephone (916) 327-9496**

cc: State and Federal Agencies

Attachment: Exhibit A

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	\$8,177,398	\$117,400	\$37,893	-	-	\$200,946	-	\$3,165	\$87,114
0000 EQUIPMENT DEPRECIATION	\$7,478,525	\$1,026	-	-	-	\$9,896	\$93,209	-	\$77,699
000 BUILDING RENTAL RATES	\$1,984,806	-	-	-	-	\$149,330	-	-	-
0003 COUNTY ADMINISTRATOR	\$6,012,976	\$14,959	\$3,439	\$3,669	\$29	\$52,944	\$193	\$115	\$19,302
0010 AUDITOR-CONTROLLER	\$7,400,273	\$10,642	\$14,673	\$24,966	\$58	\$41,303	\$634	\$263	\$18,621
00000 BOS-ANNUAL AUDIT	\$332,040	\$34	\$108	\$539	\$4	\$400	\$28	\$17	\$387
0015 TREASURER-TAX COLLECTOR	\$581,283	\$262	\$99	-	\$2	\$1,027	\$37	\$22	\$1,021
0020 PURCHASING	\$641,450	\$911	-	-	-	\$4,556	-	-	-
0030 COUNTY COUNSEL	\$1,874,253	\$302,976	-	-	-	\$135,059	-	\$12,015	\$135,099
0035 HUMAN RESOURCES	\$4,303,150	\$14,198	\$2,662	-	-	\$47,921	-	-	\$16,418
0060 COMMUNICATIONS	\$4,677,763	\$13,327	\$8,600	-	-	\$55,960	\$273	\$18	\$23,384
0077 BUILDING OCCUPANCY	\$16,082,191	\$680,314	\$41,816	-	-	\$259,283	-	\$4,060	\$176,547
0079 FACILITIES MAINTENANCE	\$1,356,953	\$18,659	-	-	-	\$2,434	-	\$16	\$6,132
0145 EMPLOYEE / RETIREE BENEFITS	\$3,390,423	\$11,650	\$2,255	-	-	\$40,531	-	-	\$14,459
0147 INFORMATION TECHNOLOGY	\$1,667,196	\$13,585	\$665	-	-	\$235,561	\$77,930	-	\$2,874
0148 PRINT AND MAIL SERVICES	\$1,154,653	\$3,631	\$1,306	-	-	\$49,072	-	\$2	\$17,701
0150 INSURANCE / RISK MANAGEMENT	\$4,679,781	\$7,837	-	-	-	\$14,234	-	\$5	-
Total Actual Costs	\$71,795,012	\$1,211,412	\$113,517	\$29,173	\$94	\$1,300,459	\$172,304	\$19,697	\$596,759
Roll Forward Amounts	\$8,967,099	\$511,394	\$29,378	\$15,162	\$15	\$348,355	\$140,390	\$4,920	(\$510,535)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	\$612,562	-	-	-	-	-	-	-	\$612,562
Total Claimable Costs	\$81,374,673	\$1,722,805	\$142,895	\$44,335	\$109	\$1,648,815	\$312,694	\$24,617	\$700,787

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	\$8,177,398	-	-	\$57,010	-	-	-	\$121,552	\$18,237
0000 EQUIPMENT DEPRECIATION	\$7,478,825	-	-	-	-	-	-	-	\$34,985
000 BUILDING RENTAL RATES	\$1,984,806	-	-	-	-	-	-	-	-
0003 COUNTY ADMINISTRATOR	\$6,012,876	\$472	-	\$2,826	\$1	\$1,351	-	\$115,407	\$65,890
0010 AUDITOR-CONTROLLER	\$7,400,273	\$851	-	\$28,309	\$1	\$994	-	\$145,651	\$50,856
00000 BOS-ANNUAL AUDIT	\$332,040	\$69	-	\$150	\$0	-	-	\$1,851	\$703
0015 TREASURER-TAX COLLECTOR	\$581,283	-	-	\$172	-	\$19	-	\$2,830	\$1,878
0020 PURCHASING	\$841,450	-	-	-	-	-	-	\$15,856	\$5,650
0030 COUNTY COUNSEL	\$1,874,253	-	-	\$9,949	-	-	-	\$241,925	\$33,978
0035 HUMAN RESOURCES	\$4,903,150	-	-	\$1,774	-	\$1,331	-	\$99,836	\$59,457
0060 COMMUNICATIONS	\$4,877,763	-	\$9	\$4,122	-	\$10,141	-	\$80,042	\$73,760
0077 BUILDING OCCUPANCY	\$16,082,191	-	-	\$2,148,537	-	-	-	\$712,291	\$580,684
0079 FACILITIES MAINTENANCE	\$1,356,953	\$9,855	-	\$172	-	-	-	\$7,030	\$7,221
0145 EMPLOYEE / RETIREE BENEFITS	\$3,390,423	-	-	\$1,856	-	\$1,018	-	\$72,340	\$44,866
0147 INFORMATION TECHNOLOGY	\$1,867,196	-	\$68	\$389,943	-	\$21,474	\$68	\$66,737	\$66,815
0148 PRINT AND MAIL SERVICES	\$1,154,653	-	\$17	\$6	-	-	\$190	\$7,059	\$3,553
0150 INSURANCE / RISK MANAGEMENT	\$4,679,781	-	-	-	-	-	-	\$777,173	\$26,279
Total Actual Costs	\$71,795,012	\$11,247	\$94	\$2,842,827	\$2	\$36,329	\$259	\$2,477,547	\$1,054,590
Roll Forward Amounts	\$8,967,099	(\$6,794)	(\$156)	\$299,416	\$0	\$8,609	(\$376)	(\$612,644)	\$429,205
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	\$612,562	-	-	-	-	-	-	-	-
Total Claimable Costs	\$81,374,673	\$4,453	(\$82)	\$2,942,243	\$2	\$44,938	(\$118)	\$1,864,903	\$1,483,795

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	\$8,177,398	-	-	\$100,584	\$649,395	-	-	-	\$8,336
0000 EQUIPMENT DEPRECIATION	\$7,478,525	-	-	-	\$1,474,413	-	-	\$6,101	\$118,778
000 BUILDING RENTAL RATES	\$1,984,806	-	-	\$32,347	-	-	-	-	-
0003 COUNTY ADMINISTRATOR	\$6,012,876	\$753	-	\$62,137	\$259,819	\$11,871	-	\$55,141	\$81,185
0010 AUDITOR-CONTROLLER	\$7,400,273	\$880	-	\$40,379	\$192,547	\$9,712	-	\$39,903	\$80,426
00000 BOS-ANNUAL AUDIT	\$332,040	\$44	-	\$194	\$1,940	\$156	-	\$161	\$5,945
0015 TREASURER-TAX COLLECTOR	\$581,283	\$14	-	\$1,113	\$6,126	\$247	-	\$817	\$1,723
0020 PURCHASING	\$641,450	-	-	\$6,561	\$61,963	-	-	-	\$8,019
0030 COUNTY COUNSEL	\$1,874,253	-	-	\$4,103	\$468,909	-	-	-	\$139,986
0035 HUMAN RESOURCES	\$4,303,150	\$444	-	\$57,683	\$221,858	\$10,648	-	\$53,245	\$64,782
0060 COMMUNICATIONS	\$4,677,763	\$836	-	\$549	\$265,395	\$9	-	\$1,278	\$12,639
0077 BUILDING OCCUPANCY	\$16,082,191	-	-	-	\$1,638,284	-	-	-	-
0079 FACILITIES MAINTENANCE	\$1,356,953	-	-	\$7,377	\$15,512	\$2,522	-	\$631	\$11,944
0145 EMPLOYEE / RETIREE BENEFITS	\$3,390,423	\$293	-	\$48,950	\$113,967	\$10,303	-	\$31,214	\$53,015
0147 INFORMATION TECHNOLOGY	\$1,867,196	\$1,319	\$126	\$31,287	\$11,785	\$39	-	\$2,122	\$39,467
0148 PRINT AND MAIL SERVICES	\$1,154,653	\$75	-	\$16,644	\$21,698	\$11	-	\$28	\$19,237
0150 INSURANCE / RISK MANAGEMENT	\$4,679,781	-	-	-	\$3,396,491	-	-	-	-
Total Actual Costs	\$71,795,012	\$4,657	\$126	\$409,909	\$8,799,102	\$45,519	-	\$190,640	\$645,482
Roll Forward Amounts	\$8,967,099	\$912	(\$65)	(\$64,214)	\$2,185,679	\$12,840	-	(\$33,860)	\$152,148
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	\$612,562	-	-	-	-	-	-	-	-
Total Claimable Costs	\$81,374,673	\$5,569	\$61	\$345,694	\$10,984,781	\$58,359	-	\$156,780	\$797,630

Exhibit A

Cost Exhibit (continued)

Department	Total	0301 HLTH SVCS- DETENTION INMATES							
		0285 ABAG SEP GRANT	0300 SHERIFF DETENTION	0308 PROBATION	0309 PROBATION FACILITIES	0325 JUSTICE SYSTEM PROGRAMS	0330 CO DRAINAGE MAINTENANCE	0335 AG WEIGHTS & MEASURES	
00 BUILDING DEPRECIATION	\$8,177,398	-	\$997,545	-	\$1,129,115	-	-	-	\$672
0000 EQUIPMENT DEPRECIATION	\$7,478,525	-	\$137,949	\$12,929	\$1,174	\$15,687	-	-	\$20,106
000 BUILDING RENTAL RATES	\$1,984,806	-	-	-	\$28,547	-	-	-	-
0003 COUNTY ADMINISTRATOR	\$6,012,876	-	\$173,001	\$3,256	\$166,701	\$3,172	-	\$153	\$21,626
0010 AUDITOR-CONTROLLER	\$7,400,273	-	\$132,820	\$7,512	\$210,187	\$7,811	-	\$315	\$16,207
00000 BOS-ANNUAL AUDIT	\$332,040	-	\$1,067	\$477	\$1,396	\$465	-	\$22	\$642
0015 TREASURER-TAX COLLECTOR	\$581,283	-	\$3,665	\$574	\$2,919	\$777	-	\$16	\$449
0020 PURCHASING	\$641,450	-	-	-	\$20,593	-	-	-	\$5,832
0030 COUNTY COUNSEL	\$1,874,253	-	-	-	\$66,678	-	-	-	\$7,124
0035 HUMAN RESOURCES	\$4,303,150	-	\$163,287	-	\$153,081	-	-	-	\$17,748
0060 COMMUNICATIONS	\$4,677,763	-	\$111,008	\$22,300	\$89,423	\$117,489	-	-	\$50,947
0077 BUILDING OCCUPANCY	\$16,082,191	-	\$4,730,374	-	\$385,924	\$2,137,618	-	-	\$170,869
0079 FACILITIES MAINTENANCE	\$1,356,953	-	\$34,982	\$3,075	\$6,828	\$17,519	-	\$510	\$8,229
0145 EMPLOYEE / RETIREE BENEFITS	\$3,390,423	-	\$79,869	(\$11,729)	\$124,040	(\$35,655)	-	-	\$15,862
0147 INFORMATION TECHNOLOGY	\$1,667,196	-	\$7,202	\$1,226	\$51,969	\$3,076	-	-	\$3,627
0148 PRINT AND MAIL SERVICES	\$1,154,653	-	\$31,003	\$753	\$8,129	\$2,699	-	-	\$4,964
0150 INSURANCE / RISK MANAGEMENT	\$4,679,781	-	-	-	\$51,202	-	-	-	\$11,162
Total Actual Costs	\$71,795,012	-	\$6,603,772	\$40,373	\$2,497,905	\$2,270,657	-	\$1,016	\$356,065
Roll Forward Amounts	\$8,967,099	(\$587)	\$930,607	\$15,501	(\$217,987)	\$265,613	-	\$245	\$49,210
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	\$612,562	-	-	-	-	-	-	-	-
Total Claimable Costs	\$81,374,673	(\$587)	\$7,534,378	\$55,875	\$2,279,919	\$2,536,270	-	\$1,261	\$405,276

Exhibit A

Cost Exhibit (continued)

Department	Total	0355		0362	0366	0450	0451	0452	0454
		RECORDER	0359 CORONER	EMERGENCY SERVICES	ANIMAL SERVICES	HS-PUBLIC HEALTH	CONSERVATOR /GUARDIANSHIP	HS-ENVIRONMENT AL HEALTH	PUBLIC ADMINISTRATOR
00 BUILDING DEPRECIATION	\$8,177,398	\$87,129	-	\$1,105	\$338,239	\$44,568	\$71,163	\$62	-
0000 EQUIPMENT DEPRECIATION	\$7,478,525	\$25,057	-	\$278,398	\$37,636	\$78,399	\$14	\$55,673	-
000 BUILDING RENTAL RATES	\$1,984,806	-	-	-	-	-	-	-	-
0003 COUNTY ADMINISTRATOR	\$6,012,876	\$25,527	\$4,748	\$9,289	\$51,340	\$270,727	\$10,358	\$51,141	\$2,266
0010 AUDITOR-CONTROLLER	\$7,400,273	\$57,476	\$4,474	\$9,711	\$63,476	\$277,470	\$7,254	\$47,209	\$2,186
00000 BOS-ANNUAL AUDIT	\$332,040	\$398	\$1,050	\$239	\$1,452	\$14,632	-	\$1,226	\$68
0015 TREASURER-TAX COLLECTOR	\$581,283	\$448	\$163	\$373	\$1,321	\$6,509	\$152	\$1,319	\$59
0020 PURCHASING	\$641,450	\$12,575	-	-	\$15,674	\$38,272	-	-	-
0030 COUNTY COUNSEL	\$1,874,253	\$59,012	-	-	\$49,830	-	-	-	-
0035 HUMAN RESOURCES	\$4,303,150	\$18,192	\$3,994	\$7,542	\$35,497	\$233,837	\$10,206	\$42,153	\$1,774
0060 COMMUNICATIONS	\$4,677,763	\$18,959	\$22,095	\$52,817	\$107,284	\$99,124	\$9,322	\$34,069	\$85
0077 BUILDING OCCUPANCY	\$16,082,191	-	-	-	\$606,482	-	-	-	-
0079 FACILITIES MAINTENANCE	\$1,356,953	\$3,803	\$953	\$1,655	\$5,376	\$58,991	-	\$16,521	\$734
0145 EMPLOYEE / RETIREE BENEFITS	\$3,390,423	\$16,421	\$651	\$2,585	\$32,275	\$207,883	\$8,731	\$28,648	\$1,343
0147 INFORMATION TECHNOLOGY	\$1,667,196	\$2,227	\$195	\$312	\$6,609	\$5,743	\$370	\$1,780	\$39
0148 PRINT AND MAIL SERVICES	\$1,154,653	\$25,674	\$901	\$1,681	\$30,557	\$31,806	\$6,444	\$18,893	\$574
0150 INSURANCE / RISK MANAGEMENT	\$4,679,781	\$10,570	-	-	\$24,194	-	-	-	-
Total Actual Costs	\$71,795,012	\$363,467	\$39,224	\$365,706	\$1,397,241	\$1,367,962	\$124,013	\$298,693	\$9,130
Roll Forward Amounts	\$8,967,099	(\$147,182)	\$9,583	(\$188,455)	\$120,398	\$289,225	\$13,351	\$33,392	(\$49,488)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	\$612,562	-	-	-	-	-	-	-	-
Total Claimable Costs	\$81,374,673	\$216,284	\$48,808	\$177,252	\$1,517,639	\$1,657,187	\$137,364	\$332,085	(\$40,368)

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/MTG N PROG	0501 EMPLOY- HUMAN SVC	0502 EHSD CHILDREN & FAMILY SVCS	0503 EHSD ADULT & AGING SVCS
00 BUILDING DEPRECIATION	\$8,177,398	\$17,210	\$155,301	\$18,949	\$175,754	-	-	\$483,612	\$247,150
0000 EQUIPMENT DEPRECIATION	\$7,478,525	\$7,726	-	-	-	-	-	\$14,404	\$12,578
000 BUILDING RENTAL RATES	\$1,984,806	-	-	-	-	-	\$1,252,602	-	-
0003 COUNTY ADMINISTRATOR	\$6,012,876	\$32,336	\$6,343	\$20,039	\$248,571	\$39	\$118,386	\$163,086	\$68,745
0010 AUDITOR-CONTROLLER	\$7,400,273	\$25,467	\$7,973	\$18,640	\$256,477	\$91	\$124,372	\$129,713	\$57,358
00000 BOS-ANNUAL AUDIT	\$332,040	\$251	\$1,414	\$496	\$7,652	\$6	\$78,426	\$1,396	\$2,621
0015 TREASURER-TAX COLLECTOR	\$581,283	\$778	\$440	\$578	\$16,123	-	\$24,213	\$4,121	\$1,772
0020 PURCHASING	\$641,450	-	-	-	-	-	\$57,688	-	-
0030 COUNTY COUNSEL	\$1,874,253	-	-	-	-	-	\$130,210	\$911	-
0035 HUMAN RESOURCES	\$4,303,150	\$30,172	\$3,994	\$16,418	\$203,665	-	\$94,510	\$151,307	\$62,120
0060 COMMUNICATIONS	\$4,677,763	\$17,273	\$23,234	\$11,753	\$109,078	-	\$148,060	\$292,608	\$123,115
0077 BUILDING OCCUPANCY	\$16,082,191	-	-	-	-	-	-	-	-
0079 FACILITIES MAINTENANCE	\$1,356,953	\$3,159	\$19,861	\$8,736	\$79,581	\$9,246	\$23,338	\$56,951	\$26,413
0145 EMPLOYEE / RETIREE BENEFITS	\$3,390,423	\$24,702	\$3,284	\$14,446	\$172,927	-	\$78,180	\$129,021	\$53,470
0147 INFORMATION TECHNOLOGY	\$1,667,196	\$934	\$117	\$546	\$7,670	-	\$348,659	\$6,015	\$2,550
0148 PRINT AND MAIL SERVICES	\$1,154,653	\$7,090	\$1,470	\$2,792	\$32,215	-	\$312,424	\$12,484	\$50,254
0150 INSURANCE / RISK MANAGEMENT	\$4,679,781	-	-	-	-	-	-	-	-
Total Actual Costs	\$71,795,012	\$167,097	\$223,429	\$113,390	\$1,309,713	\$9,381	\$2,790,969	\$1,445,530	\$708,146
Roll Forward Amounts	\$6,967,099	\$25,655	(\$108,665)	\$2,588	(\$181,393)	(\$6,319)	(\$455,645)	\$311,494	(\$1,467)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	\$612,562	-	-	-	-	-	-	-	-
Total Claimable Costs	\$81,374,673	\$192,753	\$114,765	\$115,977	\$1,128,319	\$3,063	\$2,335,325	\$1,757,023	\$706,678

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 TLRNCN DOM VIOL INIT	0583 EHSD WFRC INVEST BOARD
00 BUILDING DEPRECIATION	\$8,177,398	\$1,709,094	-	-	-	\$133,714	-	-	-
0000 EQUIPMENT DEPRECIATION	\$7,478,525	\$27,195	-	-	-	-	-	-	\$541
000 BUILDING RENTAL RATES	\$1,984,806	-	-	-	-	-	-	-	-
0003 COUNTY ADMINISTRATOR	\$6,012,876	\$407,168	\$16	\$6,755	-	\$4,819	\$153	\$2,156	\$7,631
0010 AUDITOR-CONTROLLER	\$7,400,273	\$301,462	\$30	\$4,726	\$1	\$3,158	\$368	\$2,092	\$9,054
00000 BOS-ANNUAL AUDIT	\$332,040	\$1,594	\$2	-	-	-	\$22	\$52	\$326
0015 TREASURER-TAX COLLECTOR	\$581,283	\$7,433	\$1	\$89	\$0	\$66	\$42	\$99	\$550
0020 PURCHASING	\$641,450	-	-	-	-	\$911	-	-	-
0030 COUNTY COUNSEL	\$1,874,253	-	-	-	-	-	-	-	-
0035 HUMAN RESOURCES	\$4,303,150	\$390,469	-	\$6,656	-	\$4,438	-	\$1,774	\$5,324
0060 COMMUNICATIONS	\$4,677,763	\$428,887	-	\$177	-	\$4,317	-	\$9	\$21,244
0077 BUILDING OCCUPANCY	\$16,062,191	-	-	-	-	\$581,907	-	-	-
0079 FACILITIES MAINTENANCE	\$1,356,953	\$188,846	-	-	-	-	-	-	\$3,589
0145 EMPLOYEE / RETIREE BENEFITS	\$3,390,423	\$346,515	-	\$5,726	-	\$3,857	-	\$1,506	\$4,647
0147 INFORMATION TECHNOLOGY	\$1,667,196	\$17,948	-	\$292	-	\$1,408	-	\$39	\$3,952
0148 PRINT AND MAIL SERVICES	\$1,154,653	\$43,674	-	\$7,701	-	\$781	\$808	\$280	\$167
0150 INSURANCE / RISK MANAGEMENT	\$4,679,781	-	-	-	-	\$20,751	-	-	-
Total Actual Costs	\$71,795,012	\$3,868,286	\$49	\$32,131	\$1	\$760,126	\$1,414	\$8,007	\$57,025
Roll Forward Amounts	\$8,967,099	\$205,811	(\$208,963)	\$8,497	(\$52)	\$377,172	(\$210)	\$1,003	(\$19,027)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	\$612,662	-	-	-	-	-	-	-	-
Total Claimable Costs	\$81,374,673	\$4,074,098	(\$208,914)	\$40,628	(\$51)	\$1,137,299	\$1,204	\$9,010	\$37,998

Exhibit A

Cost Exhibit (continued)

Department	Total	0588							
		COMMUNITY SERVICES	0590 HUD HOPWA GRANT	0591 HOUSING REHAB	0592 HUD BLOCK GRANT	0593 HUD EMERGENCY SHELTER GRT	0594 HUD HOME BLOCK GRANT	0650 PUBLIC WORKS	0860 CONTRA COSTA HEALTH PLAN
00 BUILDING DEPRECIATION	\$8,177,398	\$275,553	-	-	-	-	-	\$151,827	\$105,804
0000 EQUIPMENT DEPRECIATION	\$7,478,525	\$26,604	-	-	-	-	-	\$35,652	-
000 BUILDING RENTAL RATES	\$1,984,806	-	-	-	-	-	-	-	-
0003 COUNTY ADMINISTRATOR	\$6,012,876	\$141,389	\$31	\$901	\$390	\$57	\$129	\$174,697	\$1,100,727
0010 AUDITOR-CONTROLLER	\$7,400,273	\$114,467	\$58	\$630	\$6,648	\$118	\$256	\$111,674	\$3,005,528
00000 BOS-ANNUAL AUDIT	\$332,040	\$17,814	\$5	-	\$57	\$8	\$19	\$8,641	\$147,005
0015 TREASURER-TAX COLLECTOR	\$581,283	\$3,556	\$1	\$13	\$108	\$6	\$10	\$2,532	\$426,251
0020 PURCHASING	\$641,450	\$10,388	-	-	-	-	-	\$158,371	-
0030 COUNTY COUNSEL	\$1,874,253	\$4,874	-	-	-	-	-	(\$127,911)	-
0035 HUMAN RESOURCES	\$4,303,150	\$122,909	-	\$888	-	-	-	\$95,843	\$97,174
0060 COMMUNICATIONS	\$4,677,763	\$62,850	-	\$1,206	-	-	-	\$146,777	\$85,574
0077 BUILDING OCCUPANCY	\$16,082,191	-	-	-	-	-	-	-	-
0079 FACILITIES MAINTENANCE	\$1,356,953	\$66,012	-	-	\$378	-	\$297	\$38,687	\$19,338
0145 EMPLOYEE / RETIREE BENEFITS	\$3,390,423	\$118,287	-	\$669	-	-	-	\$78,718	\$85,197
0147 INFORMATION TECHNOLOGY	\$1,667,196	\$9,102	-	\$39	-	-	-	\$42,371	\$5,820
0148 PRINT AND MAIL SERVICES	\$1,154,653	\$12,614	\$1	\$113	\$188	-	\$2	\$11,928	\$165,257
0150 INSURANCE / RISK MANAGEMENT	\$4,879,781	-	-	-	-	-	-	\$92,029	-
Total Actual Costs	\$71,795,012	\$986,420	\$95	\$4,462	\$7,709	\$189	\$713	\$1,021,836	\$5,243,676
Roll Forward Amounts	\$8,967,099	\$85,911	(\$36)	\$2,687	\$3,077	\$78	\$51	(\$42,210)	\$875,657
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	\$612,562	-	-	-	-	-	-	-	-
Total Claimable Costs	\$81,374,673	\$1,072,331	\$60	\$7,148	\$10,846	\$267	\$765	\$979,627	\$6,119,333

Exhibit A

Cost Exhibit (continued)

Department	Total	4980 RETIREMENT		4996 WORKERS COMP			4997 AUTO	4998 PUBLIC	110800-110800-
		ADMINISTRATIO N	4983 SPECIAL DIST PROP	4987 MEDICAL DMG	4992 WORKERS COMP (CCFIRE)	(COUNTY)	LIABILITY	LIABILITY	0006 ROAD FUNDS
00 BUILDING DEPRECIATION	\$8,177,398	-	-	-	-	-	-	-	-
0000 EQUIPMENT DEPRECIATION	\$7,478,525	-	-	-	-	-	-	-	\$564,360
000 BUILDING RENTAL RATES	\$1,984,806	-	-	-	-	-	-	-	-
0003 COUNTY ADMINISTRATOR	\$6,012,876	\$19	-	-	-	-	-	-	\$4,934
0010 AUDITOR-CONTROLLER	\$7,400,273	\$35	-	-	-	-	-	-	\$11,401
00000 BOS-ANNUAL AUDIT	\$332,040	\$3	-	-	-	-	-	-	\$724
0015 TREASURER-TAX COLLECTOR	\$581,283	\$1	-	-	-	-	-	-	\$554
0020 PURCHASING	\$641,450	-	-	-	-	-	-	-	-
0030 COUNTY COUNSEL	\$1,874,253	-	-	-	-	-	-	-	\$168,297
0035 HUMAN RESOURCES	\$4,303,150	-	-	-	-	-	-	-	-
0060 COMMUNICATIONS	\$4,677,763	-	-	-	-	-	-	-	-
0077 BUILDING OCCUPANCY	\$16,082,191	-	-	-	-	-	-	-	-
0079 FACILITIES MAINTENANCE	\$1,358,853	-	-	-	-	-	-	-	\$4,665
0145 EMPLOYEE / RETIREE BENEFITS	\$3,390,423	-	-	-	-	-	-	-	-
0147 INFORMATION TECHNOLOGY	\$1,667,196	-	-	-	-	-	-	-	-
0148 PRINT AND MAIL SERVICES	\$1,154,653	\$8,942	-	-	-	-	-	-	\$948
0150 INSURANCE / RISK MANAGEMENT	\$4,679,781	-	\$835	\$21,330	\$20,754	\$167,909	\$7,278	\$29,749	-
Total Actual Costs	\$71,795,012	\$8,998	\$835	\$21,330	\$20,754	\$167,909	\$7,278	\$29,749	\$755,883
Roll Forward Amounts	\$8,967,099	(\$33,646)	\$47	(\$834)	(\$910)	(\$7,364)	\$113	(\$751)	\$200,081
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	\$612,562	-	-	-	-	-	-	-	-
Total Claimable Costs	\$81,374,673	(\$24,647)	\$883	\$20,495	\$19,844	\$160,545	\$7,392	\$28,999	\$955,964

Exhibit A

Cost Exhibit (continued)

Department	Total	111600-111600- 0589 CHILD DEVELOPMENT	120600-120600- 0620 LIBRARY	140100-140100- 0841 AIRPORT	145000-145000- 0540 HS- HOSPITAL ENTERPRISE	150100-150100- 0064 FLEET SERVICES	202000-202000- 7300 CONSOLIDATED FIRE	202800-202800- 7028 CROCKET- CARQ FIRE	306000-306000- 7160 EAST CC FIRE
00 BUILDING DEPRECIATION	\$8,177,398	\$19,698	\$4,745	-	\$437,971	\$2,858	-	-	-
0000 EQUIPMENT DEPRECIATION	\$7,478,525	-	\$375,081	\$113,784	-	\$2,749,156	\$969,568	\$102,767	-
000 BUILDING RENTAL RATES	\$1,984,806	-	-	-	\$451,846	\$2,355	-	-	-
0003 COUNTY ADMINISTRATOR	\$6,012,876	\$44,584	\$203,524	\$8,841	\$1,406,950	\$10,110	\$177,154	\$10,112	\$66
0010 AUDITOR-CONTROLLER	\$7,400,273	\$31,273	\$168,389	\$9,563	\$1,108,228	\$35,644	\$151,879	\$8,419	\$120
00000 BOS-ANNUAL AUDIT	\$332,040	-	\$3,083	\$485	\$14,080	\$360	\$1,778	\$96	\$10
0015 TREASURER-TAX COLLECTOR	\$581,283	\$654	\$5,319	\$423	\$36,266	\$721	\$5,421	\$284	-
0020 PURCHASING	\$641,450	-	\$25,184	-	\$183,481	-	\$8,967	-	-
0030 COUNTY COUNSEL	\$1,874,253	-	\$32,772	\$8,617	(\$15,999)	-	(\$86,512)	-	-
0035 HUMAN RESOURCES	\$4,303,150	\$43,928	\$171,718	\$6,656	\$1,232,641	\$7,542	\$160,182	\$9,318	-
0060 COMMUNICATIONS	\$4,677,763	\$4,799	\$4,424	\$5,537	\$1,327,677	\$2,308	\$153,405	-	-
0077 BUILDING OCCUPANCY	\$16,082,191	-	-	-	-	-	-	-	-
0079 FACILITIES MAINTENANCE	\$1,356,953	-	\$35,553	\$3,516	\$408,944	\$13,884	\$33,829	\$123	-
0145 EMPLOYEE / RETIREE BENEFITS	\$3,390,423	\$40,866	\$167,025	\$4,593	\$1,026,731	\$6,533	\$67,492	\$9,741	-
0147 INFORMATION TECHNOLOGY	\$1,667,196	\$2,160	\$3,530	\$1,231	\$137,791	\$273	\$25,745	\$78	-
0148 PRINT AND MAIL SERVICES	\$1,154,653	\$448	\$12,410	\$1,383	\$142,836	\$113	\$1,572	-	-
0150 INSURANCE / RISK MANAGEMENT	\$4,679,781	-	-	-	-	-	-	-	-
Total Actual Costs	\$71,795,012	\$188,431	\$1,212,757	\$162,630	\$7,899,441	\$2,831,857	\$1,670,478	\$140,938	\$196
Roll Forward Amounts	\$8,967,099	\$10,243	\$374,714	\$123,102	\$624,240	\$2,593,991	(\$394,005)	(\$37,487)	(\$379)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	\$612,562	-	-	-	-	-	-	-	-
Total Claimable Costs	\$81,374,673	\$198,674	\$1,587,470	\$285,733	\$8,523,681	\$5,425,848	\$1,276,473	\$103,452	(\$183)

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	\$8,177,398	-	-	-	-	-	-	-	\$166,928	-
0000 EQUIPMENT DEPRECIATION	\$7,478,525	-	-	-	-	-	-	-	-	-
000 BUILDING RENTAL RATES	\$1,984,806	-	-	-	-	-	-	-	\$67,877	-
0003 COUNTY ADMINISTRATOR	\$6,012,876	\$3,789	\$58	\$163	\$9,888	\$71	\$901	-	\$82,333	\$6
0010 AUDITOR-CONTROLLER	\$7,400,273	\$7,894	\$105	\$380	\$8,516	\$128	\$630	-	\$141,504	\$7
00000 BOS-ANNUAL AUDIT	\$332,040	\$582	\$8	\$24	\$129	\$10	-	-	\$6,991	\$5
0015 TREASURER-TAX COLLECTOR	\$581,283	\$284	-	\$32	\$368	-	\$13	-	\$7,193	\$1
0020 PURCHASING	\$841,450	-	-	-	-	-	-	-	-	-
0030 COUNTY COUNSEL	\$1,874,253	\$13,680	-	-	-	-	\$6,664	\$10,159	\$63,846	\$1
0035 HUMAN RESOURCES	\$4,303,150	-	-	-	\$8,875	-	\$888	-	\$34,167	\$6
0060 COMMUNICATIONS	\$4,677,763	\$5,142	-	-	-	-	\$981	-	\$404,162	\$6
0077 BUILDING OCCUPANCY	\$16,082,191	-	-	-	-	-	-	-	\$1,247,231	\$1
0079 FACILITIES MAINTENANCE	\$1,356,953	\$158	-	-	-	-	-	-	\$63,162	\$7
0145 EMPLOYEE / RETIREE BENEFITS	\$3,390,423	-	-	-	\$784	-	\$440	-	\$27,429	-
0147 INFORMATION TECHNOLOGY	\$1,667,196	-	-	-	\$292	-	-	-	\$2,375	-
0148 PRINT AND MAIL SERVICES	\$1,154,653	\$139	-	-	-	-	\$811	-	\$18,491	\$4
0150 INSURANCE / RISK MANAGEMENT	\$4,679,781	-	-	-	-	-	-	-	-	-
Total Actual Costs	\$71,795,012	\$31,668	\$172	\$599	\$28,851	\$210	\$11,330	\$10,159	\$2,333,690	\$44
Roll Forward Amounts	\$8,967,099	\$7,786	(\$19)	(\$59)	\$630	(\$34)	\$5,707	\$9,118	\$583,725	-
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One-Time Adjustments	\$612,562	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$81,374,673	\$39,453	\$152	\$539	\$29,681	\$175	\$17,038	\$19,277	\$2,917,414	\$44