



**BETTY T. YEE**  
**California State Controller**

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Contra Costa  
Martinez, California**

**Date: June 18, 2020  
Filing Ref: CON21**

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 **2020-21**. 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.

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

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The indirect overhead and support service costs listed in **Exhibit A** (attached) are formally approved as actual costs for fiscal year **2018-19**, and as estimated costs for fiscal year **2020-21** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2020**, for further allocation to federal grants and contracts performed by the respective county departments.

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

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|-------------------------------------|---|
| 1. Employee Fringe Benefits         | 13. 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.

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**SECTION III: CONDITIONS**

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**A. LIMITATIONS:** Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles; (2) that similar types of costs have been accorded consistent accounting treatment; and (3) that the information provided by the county 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 \$4,799,089 must not be included when calculating carry-forward in the fiscal year 2022-23 Estimated Cost Allocation Plan.

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**SECTION IV: ACCEPTANCE**

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**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

6-23-2020

6-23-2020

Date

Date

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

cc: State and Federal Agencies

Attachment: Exhibit A

County of Contra Costa  
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Exhibit A

Cost Exhibit

Department	Totals	0001-BOARD OF SUPERVISORS	0002-CLERK OF THE BOARD	0005-GENERAL COUNTY REVENUE	0007-BOARD MITIGATION PROG	0016-ASSESSOR	0025-MGMT INFO SYSTEMS
00-BUILDING DEPRECIATION	\$8,987,195	\$112,966	\$36,172	-	-	\$226,117	-
0000-EQUIPMENT DEPRECIATION	\$7,934,315	\$1,026	-	-	-	\$14,707	\$105,680
000-BUILDING RENTAL RATES	\$1,843,863	-	-	-	-	\$145,967	-
0003-COUNTY ADMINISTRATOR	\$6,378,483	\$16,040	\$3,649	\$3,274	\$27	\$57,124	\$123
0010-ADMITTED CONTROLLER	\$7,080,940	\$10,846	\$3,319	\$6,759	\$62	\$38,889	\$416
0000-BOS-ANNUAL AUDIT	\$295,002	\$33	\$76	\$486	\$4	\$347	\$18
0015-TREASURER-TAX COLLECTOR	\$632,878	\$276	\$86	-	\$3	\$1,065	\$24
0020-PURCHASING	\$888,116	\$797	-	-	-	\$6,288	-
0030-COUNTY COUNSEL	\$2,006,833	\$421,233	-	-	-	\$239,085	-
0035-HUMAN RESOURCES	\$4,696,291	\$15,974	\$3,388	-	-	\$51,793	-
0050-COMMUNICATIONS	\$4,662,632	\$20,666	\$7,736	-	-	\$34,884	\$1,689
007-BUILDING OCCUPANCY	\$15,463,862	\$240,699	\$42,011	-	-	\$269,946	-
0079-FACILITIES MAINTENANCE	\$2,662,602	\$14,296	-	-	-	\$4,281	-
0145-EMPLOYEE/RETIREE BENEFITS	\$1,769,676	\$6,661	\$1,447	-	-	\$22,637	-
0147-IFORMATION TECHNOLOGY	\$2,288,437	\$17,543	\$1,234	-	-	\$26,627	\$99,498
0148-PRINT AND MAIL SERVICES	\$1,104,716	(\$739)	\$1,219	-	-	\$35,861	-
0150-INSURANCE/RISK MANAGEMENT	\$4,785,849	\$71,653	\$7,909	-	-	\$12,676	-
<b>Total Actual Costs</b>	<b>\$73,070,278</b>	<b>\$949,659</b>	<b>\$108,246</b>	<b>\$10,520</b>	<b>\$96</b>	<b>\$1,425,745</b>	<b>\$207,418</b>
<b>Roll Forward Amounts</b>	<b>\$10,308,274</b>	<b>\$208,363</b>	<b>\$19,728</b>	<b>(\$2,033)</b>	<b>(\$3,506)</b>	<b>\$196,378</b>	<b>\$53,434</b>
<b>Regular Adjustments</b>	<b>\$4,799,089</b>	<b>\$15,407</b>	<b>\$3,064</b>	<b>-</b>	<b>-</b>	<b>\$52,779</b>	<b>-</b>
<b>One-Time Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Costs</b>	<b>\$88,177,642</b>	<b>\$1,173,430</b>	<b>\$131,038</b>	<b>\$8,487</b>	<b>(\$3,409)</b>	<b>\$1,674,902</b>	<b>\$260,852</b>

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Exhibit A

Cost Exhibit (continued)

Department	Totals	0036-PERSONNEL	0043-ELECTIONS	0085-FACILITY	0135-ECONOMIC	0202-TRIAL COURTS	0231-CHNG VENUE
		MERIT BOARD		LIFECYCLE	PROMOTION		TRIALS IN CNTY
00-BUILDING DEPRECIATION	\$8,987,195	\$2,962	\$87,114	-	-	\$64,004	-
0000-EQUIPMENT DEPRECIATION	\$7,934,315	-	\$343,808	-	-	-	-
000-BUILDING RENTAL RATES	\$1,843,863	-	-	-	-	-	-
0003-COUNTY ADMINISTRATOR	\$6,378,483	\$94	\$24,627	\$470	-	\$1,643	\$1
0010-AUDITOR-CONTROLLER	\$7,080,940	\$245	\$22,930	\$972	-	\$29,779	\$1
0000-BOS-ANNUAL AUDIT	\$295,002	\$14	\$398	\$70	-	\$111	\$0
0015-TREASURER-TAX COLLECTOR	\$632,878	\$24	\$1,325	\$0	-	\$120	-
0020-PURCHASING	\$888,116	-	-	-	-	-	-
0030-COUNTY COUNSEL	\$2,006,833	\$13,000	\$83,354	-	-	\$6,085	-
0035-HUMAN RESOURCES	\$4,695,291	-	\$23,718	-	-	\$968	-
0050-COMMUNICATIONS	\$4,562,632	\$622	\$17,818	-	\$339	\$9,808	-
0077-BUILDING OCCUPANCY	\$15,463,862	\$4,080	\$185,837	-	-	\$2,345,543	-
0079-FACILITIES MAINTENANCE	\$2,662,802	\$28	\$10,300	\$38,493	-	\$314	-
0145-EMPLOYEE/RETIREE BENEFITS	\$1,759,576	-	\$12,044	-	-	\$613	-
0147-INFORMATION TECHNOLOGY	\$2,288,437	-	\$5,546	-	\$166	\$406,286	-
0148-PRINTING MAIL SERVICES	\$1,104,716	-	\$137,038	-	\$9	\$0	-
0150-INSURANCE/RISK MANAGEMENT	\$4,785,849	\$3	-	-	-	-	-
Total Actual Costs	\$73,070,278	\$21,066	\$965,857	\$40,006	\$604	\$2,865,266	\$2
Roll Forward Amounts	\$10,308,274	\$6,887	\$386,305	\$32,678	\$342	\$210,514	(\$0)
Regular Adjustments	\$4,799,089	-	\$26,938	-	-	\$1,566	-
One-Time Adjustments	-	-	-	-	-	-	-
Total Claimable Costs	\$88,177,642	\$27,953	\$1,369,100	\$72,683	\$947	\$3,077,336	\$2

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Exhibit A

Cost Exhibit (continued)

Department	Totals	0235-LAW & JUSTICE SYSTEMS DEV	0238-CIVIL GRAND JURY	0242-DISTRICT ATTORNEY	0243-PUBLIC DEFENDER	0245-DA WELFARE FRAUD	0248-CONFLICT DEFENSE SERVICES
00-BUILDING DEPRECIATION	\$8,987,195	-	-	\$121,744	\$18,204	-	-
0000-EQUIPMENT DEPRECIATION	\$7,934,315	-	-	-	\$31,683	-	-
000-BUILDING RENTAL RATES	\$1,843,863	-	-	-	-	-	-
0003-COUNTY ADMINISTRATOR	\$6,378,483	\$1,792	-	\$123,203	\$72,445	\$1,145	-
0010-AUDITOR-CONTROLLER	\$7,080,940	\$1,276	-	\$88,526	\$53,322	\$1,149	-
0000-BOS-ANNUAL AUDIT	\$295,002	-	-	\$1,570	\$575	\$37	-
0015-TREASURER-TAX COLLECTOR	\$632,878	\$26	-	\$2,836	\$1,860	\$19	-
0020-PURCHASING	\$888,116	-	-	\$11,471	\$4,302	-	-
0030-COUNTY COUNSEL	\$2,006,833	-	-	\$266,014	\$48,692	-	-
0035-HUMAN RESOURCES	\$4,696,291	\$1,936	-	\$109,396	\$68,736	\$968	-
0050-COMMUNICATIONS	\$4,662,632	\$6,629	\$930	\$84,900	\$90,961	\$1,040	-
0077-BUILDING OCCUPANCY	\$15,463,662	-	-	\$692,668	\$342,274	-	-
0079-FACILITIES MAINTENANCE	\$2,662,602	-	-	\$12,489	\$10,677	-	-
0145-EMPLOYEE/RETIREE BENEFITS	\$1,769,676	\$681	-	\$34,730	\$23,764	\$371	-
0147-INFORMATION TECHNOLOGY	\$2,288,437	\$20,348	\$196	\$86,096	\$86,822	\$1,888	\$226
0148-PRINT AND MAIL SERVICES	\$1,104,716	\$2	\$40	\$8,010	\$4,369	(\$163)	-
0150-INSURANCE/RISK MANAGEMENT	\$4,785,849	-	-	\$218,541	\$24,661	-	-
<b>Total Actual Costs</b>	<b>\$73,070,278</b>	<b>\$32,689</b>	<b>\$1,126</b>	<b>\$1,861,184</b>	<b>\$882,166</b>	<b>\$6,463</b>	<b>\$226</b>
Roll Forward Amounts	\$10,308,274	\$6,027	\$637	(\$946,240)	\$175,798	\$2,334	\$96
Regular Adjustments	\$4,799,089	\$999	-	\$110,336	\$64,447	\$900	-
One-Time Adjustments	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	<b>\$88,177,642</b>	<b>\$39,716</b>	<b>\$1,664</b>	<b>\$1,015,279</b>	<b>\$1,122,400</b>	<b>\$9,287</b>	<b>\$321</b>

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Exhibit A

Cost Exhibit (continued)

Department	Totals	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	\$8,987,195	\$97,278	\$695,893	-	-	-	\$29,295
0000-EQUIPMENT DEPRECIATION	\$7,934,315	-	\$1,650,896	-	-	\$5,525	\$126,503
000-BUILDING RENTAL RATES	\$1,843,863	\$26,484	-	-	-	-	-
0003-COUNTY ADMINISTRATOR	\$6,378,483	\$67,664	\$236,438	\$11,117	-	\$52,924	\$95,861
0010-AUDITOR-CONTROLLER	\$7,080,940	\$38,764	\$180,883	\$9,043	-	\$38,160	\$36,090
0000-BOS-ANNUAL AUDIT	\$295,002	\$4,917	\$1,565	\$121	-	\$144	\$5,373
0015-TREASURER-TAX COLLECTOR	\$632,878	\$1,124	\$4,915	\$260	-	\$785	\$1,835
0020-PURCHASING	\$688,116	\$7,010	\$54,488	-	-	-	\$10,366
0030-COUNTY COUNSEL	\$2,006,833	\$692	\$433,330	-	-	-	\$75,691
0035-HUMAN RESOURCES	\$4,695,291	\$61,968	\$234,280	\$11,133	-	\$56,160	\$78,416
0050-COMMUNICATIONS	\$4,562,632	\$7,425	\$298,011	\$931	-	\$3,545	\$83,914
0077-BUILDING OCCUPANCY	\$15,463,662	-	\$1,604,923	-	-	-	-
0079-FACILITIES MAINTENANCE	\$2,662,602	\$12,750	\$32,714	\$5,084	-	\$2,786	\$21,644
0145-EMPLOYEE/RETIREE BENEFITS	\$1,759,576	\$27,299	\$17,462	\$6,160	-	\$9,152	\$32,985
0147-INFORMATION TECHNOLOGY	\$2,288,437	\$27,736	\$16,868	\$395	-	\$2,508	\$69,002
0148-PRINT AND MAIL SERVICES	\$1,104,716	\$17,342	\$12,270	(\$200)	-	-	\$12,149
0150-INSURANCE/RISK MANAGEMENT	\$4,785,849	-	\$3,826,361	-	-	-	-
<b>Total Actual Costs</b>	<b>\$73,070,278</b>	<b>\$398,345</b>	<b>\$9,364,997</b>	<b>\$44,025</b>	<b>-</b>	<b>\$171,681</b>	<b>\$672,114</b>
<b>Roll Forward Amounts</b>	<b>\$10,308,274</b>	<b>(\$47,875)</b>	<b>\$1,732,384</b>	<b>\$14,852</b>	<b>-</b>	<b>(\$81,787)</b>	<b>\$153,285</b>
<b>Regular Adjustments</b>	<b>\$4,799,089</b>	<b>\$71,699</b>	<b>\$245,881</b>	<b>\$6,646</b>	<b>-</b>	<b>\$58,239</b>	<b>\$70,867</b>
<b>One-Time Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Costs</b>	<b>\$88,177,642</b>	<b>\$422,169</b>	<b>\$11,344,261</b>	<b>\$65,222</b>	<b>-</b>	<b>\$148,133</b>	<b>\$896,266</b>

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Exhibit A

Cost Exhibit (continued)

Department	Totals	0285-ABAG SEP GRANT	0300-SHERIFF DETENTION	0301-HEALTH SVCS-DETENTION INMATES	0308-PROBATION	0309-PROBATION FACILITIES	0325-JUSTICE SYSTEM PROGRAMS
00-BUILDING DEPRECIATION	\$8,987,195	-	\$1,440,891	-	\$1,122,431	-	-
0000-EQUIPMENT DEPRECIATION	\$7,934,315	-	\$140,613	\$11,709	\$2,722	\$15,781	-
000-BUILDING RENTAL RATES	\$1,843,863	-	-	-	\$23,372	-	-
0003-COUNTY ADMINISTRATOR	\$6,378,483	-	\$167,756	\$2,913	\$172,917	\$2,509	-
0010-AUDITOR-CONTROLLER	\$7,080,940	-	\$126,968	\$7,419	\$112,967	\$6,729	-
0000-BOS-ANNUAL AUDIT	\$295,002	-	\$834	\$433	\$1,044	\$373	-
0015-TREASURER-TAX COLLECTOR	\$632,878	-	\$3,660	\$641	\$2,966	\$736	-
0020-PURCHASING	\$888,116	-	-	-	\$15,613	-	-
0030-COUNTY COUNSEL	\$2,006,833	-	-	-	\$45,339	-	-
0035-HUMAN RESOURCES	\$4,696,291	-	\$175,226	-	\$160,705	-	-
0050-COMMUNICATIONS	\$4,662,632	-	\$107,814	\$31,072	\$83,017	\$62,041	-
0077-BUILDING OCCUPANCY	\$15,463,862	-	\$5,071,131	-	\$407,940	\$2,039,800	-
0079-FACILITIES MAINTENANCE	\$2,662,602	-	\$78,149	\$6,760	\$18,304	\$29,623	-
0145-EMPLOYEE/RETIREE BENEFITS	\$1,769,676	(\$68)	\$9,849	(\$12,867)	\$62,388	(\$36,360)	-
0147-INFORMATION TECHNOLOGY	\$2,288,437	-	\$8,694	\$1,610	\$83,433	\$3,739	-
0148-PRINTING MAIL SERVICES	\$1,104,716	\$1,195	\$15,782	\$912	\$4,661	\$2,213	-
0150-INSURANCE/RISK MANAGEMENT	\$4,785,849	-	-	-	\$45,723	-	-
<b>Total Actual Costs</b>	<b>\$73,070,278</b>	<b>\$1,127</b>	<b>\$7,346,967</b>	<b>\$60,602</b>	<b>\$2,366,660</b>	<b>\$2,127,184</b>	<b>-</b>
<b>Roll Forward Amounts</b>	<b>\$10,308,274</b>	<b>\$1,144</b>	<b>\$1,635,690</b>	<b>\$24,229</b>	<b>(\$237,371)</b>	<b>\$110,962</b>	<b>-</b>
<b>Regular Adjustments</b>	<b>\$4,799,089</b>	<b>-</b>	<b>\$189,073</b>	<b>-</b>	<b>\$176,643</b>	<b>-</b>	<b>-</b>
<b>One-Time Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Costs</b>	<b>\$88,177,642</b>	<b>\$2,271</b>	<b>\$9,071,630</b>	<b>\$74,730</b>	<b>\$2,304,732</b>	<b>\$2,238,147</b>	<b>-</b>



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Exhibit A

Cost Exhibit (continued)

Department	Totals	0330-CO DRAINAGE MAINTENANCE	0335-AG WEIGHT S & MEASURES	0355-RECORDER	0359-CORNER	0362-EMERGENCY SERVICES	0366-ANIMAL SERVICES
00-BUILDING DEPRECIATION	\$8,987,195	-	\$635	\$87,129	-	\$1,105	\$378,633
0000-EQUIPMENT DEPRECIATION	\$7,934,315	-	\$57,314	\$13,624	-	\$256,431	\$31,059
000-BUILDING RENTAL RATES	\$1,843,863	-	-	-	-	-	-
0003-COUNTY ADMINISTRATOR	\$6,378,483	\$160	\$24,226	\$32,195	\$4,546	\$8,886	\$53,326
0010-AUDITOR-CONTROLLER	\$7,080,940	\$371	\$16,709	\$25,911	\$5,214	\$8,808	\$40,537
0000-BOS-ANNUAL AUDIT	\$295,002	\$24	\$694	\$334	\$1,364	\$184	\$1,118
0015-TREASURER-TAX COLLECTOR	\$632,878	\$20	\$490	\$417	\$161	\$331	\$1,054
0020-PURCHASING	\$888,116	-	\$3,027	\$9,669	-	-	\$10,037
0030-COUNTY COUNSEL	\$2,006,633	-	\$5,025	\$21,645	-	-	\$4,537
0035-HUMAN RESOURCES	\$4,695,291	-	\$20,330	\$18,878	\$4,366	\$8,229	\$35,336
0050-COMMUNICATIONS	\$4,662,632	-	\$21,408	\$14,903	\$13,777	\$37,499	\$23,479
0077-BUILDING OCCUPANCY	\$15,463,662	-	\$270,914	-	-	-	\$680,090
0079-FACILITIES MAINTENANCE	\$2,662,602	\$877	\$33,700	\$10,026	\$295	\$3,448	\$5,660
0145-EMPLOYEE/RETIREE BENEFITS	\$1,769,676	-	\$10,022	\$9,171	(\$1,203)	(\$462)	\$17,204
0147-INFORMATION TECHNOLOGY	\$2,288,437	-	\$7,689	\$7,491	\$186	\$348	\$14,806
0148-PRINTING MAIL SERVICES	\$1,104,716	-	\$3,970	\$24,295	\$123	\$425	\$2,246
0150-INSURANCE/RISK MANAGEMENT	\$4,785,649	-	\$136,746	-	-	-	\$17,264
Total Actual Costs	\$73,070,278	\$1,462	\$614,898	\$275,679	\$28,620	\$325,203	\$1,316,404
Roll Forward Amounts	\$10,308,274	(\$1,017)	\$314,319	(\$145,326)	\$3,230	\$67,599	(\$31,078)
Regular Adjustments	\$4,799,089	-	\$20,330	\$20,966	\$5,660	\$8,654	\$39,025
One-Time Adjustments	-	-	-	-	-	-	-
Total Claimable Costs	\$88,177,642	\$445	\$949,546	\$151,219	\$37,609	\$401,355	\$1,324,351

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Exhibit A

Cost Exhibit (continued)

Department	Totals	0450-HS-PUBLIC HEALTH	0451-CONSERVATION/GRANDIANSHIP	0452-HS-ENVIRONMENTAL HEALTH	0454-PUBLIC ADMINISTRATOR	0460-HS-CA CHILD SERVICES	0463-HS-HOMELESS
00-BUILDING DEPRECIATION	\$8,987,195	\$49,962	\$71,228	\$62	-	\$28,961	\$154,455
0000-EQUIPMENT DEPRECIATION	\$7,934,315	\$82,812	-	\$72,549	-	\$13,127	-
000-BUILDING RENTAL RATES	\$1,843,863	-	-	-	-	-	-
0003-COUNTY ADMINISTRATOR	\$6,378,483	\$309,516	\$10,302	\$51,291	\$2,090	\$31,292	\$6,119
0010-AUDITOR-CONTROLLER	\$7,080,940	\$215,578	\$7,159	\$47,551	\$1,921	\$24,150	\$7,925
0000-BOS-ANNUAL AUDIT	\$295,002	\$12,111	-	\$1,099	\$44	\$190	\$1,304
0015-TREASURER-TAX COLLECTOR	\$632,878	\$6,965	\$151	\$1,367	\$96	\$734	\$454
0020-PURCHASING	\$888,116	\$36,210	-	-	-	-	-
0030-COUNTY COUNSEL	\$2,006,833	-	-	-	-	-	-
0035-HUMAN RESOURCES	\$4,695,291	\$265,260	\$11,133	\$47,437	\$1,936	\$32,431	\$4,366
0050-COMMUNICATIONS	\$4,562,632	\$107,904	\$8,302	\$88,759	\$2,324	\$21,629	\$17,624
0077-BUILDING OCCUPANCY	\$15,463,862	-	-	-	-	-	-
0079-FACILITIES MAINTENANCE	\$2,662,602	\$114,911	-	\$34,808	\$1,368	\$4,670	\$39,643
0145-EMPLOYEE/RETIREE BENEFITS	\$1,759,576	\$126,372	\$4,868	\$12,843	\$616	\$12,900	\$1,739
0147-INFORMATION TECHNOLOGY	\$2,288,437	\$8,973	\$441	\$2,260	\$93	\$1,208	\$186
0148-PRINTING MAIL SERVICES	\$1,104,716	\$28,485	\$4,259	\$10,946	(\$212)	\$4,607	\$1,385
0150-INSURANCE/RISK MANAGEMENT	\$4,785,849	-	-	-	-	-	-
Total Actual Costs	\$73,070,278	\$1,364,049	\$117,844	\$370,661	\$10,255	\$175,890	\$236,090
Roll Forward Amounts	\$10,308,274	\$227,387	\$2,100	\$72,396	(\$16,491)	\$18,764	\$29,322
Regular Adjustments	\$4,799,089	\$227,942	\$10,484	\$45,515	-	\$33,653	\$2,927
One-Time Adjustments	-	-	-	-	-	-	-
Total Claimable Costs	\$88,177,642	\$1,819,378	\$130,428	\$488,571	(\$6,236)	\$228,308	\$267,338

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Exhibit A

Cost Exhibit (continued)

Department	Totals	0466-HS DRUG ABUSE	0467-HS-MENTAL HEALTH	0473-KELLER SRCHRGEMITG N PROG	0501-EMPLOY-HUMAN SVC	0502-EHSD CHILDREN & FAMILY SVCS	0503-EHSD ADULT & AGING SVCS
00-BUILDING DEPRECIATION	\$8,987,195	\$31,497	\$185,838	-	-	\$487,097	\$249,122
0000-EQUIPMENT DEPRECIATION	\$7,934,315	-	-	-	-	\$14,404	\$12,578
000-BUILDING RENTAL RATES	\$1,843,863	-	-	-	\$1,195,993	-	-
0003-COUNTY ADMINISTRATOR	\$6,378,483	\$23,402	\$260,240	\$33	\$161,790	\$165,826	\$74,964
0010-AUDITOR-CONTROLLER	\$7,080,940	\$22,261	\$272,168	\$77	\$93,652	\$129,330	\$114,774
0000-BOS-ANNUAL AUDIT	\$295,002	\$549	\$7,668	\$5	\$60,227	\$1,145	\$1,914
0015-TREASURER-TAX COLLECTOR	\$632,878	\$743	\$19,775	-	\$22,847	\$4,005	\$1,782
0020-PURCHASING	\$888,116	-	-	-	\$57,702	-	-
0030-COUNTY COUNSEL	\$2,006,833	-	-	-	\$126,291	\$1,936	-
0035-HUMAN RESOURCES	\$4,695,291	\$21,298	\$236,217	-	\$103,103	\$170,870	\$75,996
0050-COMMUNICATIONS	\$4,562,632	\$25,782	\$109,657	-	\$158,240	\$184,705	\$48,019
0077-BUILDING OCCUPANCY	\$15,463,862	-	-	-	-	-	-
0079-FACILITIES MAINTENANCE	\$2,662,602	\$13,967	\$196,421	\$18,451	\$34,517	\$106,496	\$47,321
0145-EMPLOYEE / RETIREE BENEFITS	\$1,759,576	\$10,203	\$103,587	-	\$43,171	\$75,803	\$33,267
0147-INFORMATION TECHNOLOGY	\$2,288,437	\$5,048	\$9,570	-	\$524,632	\$7,665	\$3,136
0148-PRINT AND MAIL SERVICES	\$1,104,716	\$3,535	\$43,668	-	\$220,149	\$39,120	\$102,948
0150-INSURANCE / RISK MANAGEMENT	\$4,785,849	-	-	-	-	-	-
<b>Total Actual Costs</b>	<b>\$73,070,278</b>	<b>\$198,306</b>	<b>\$1,444,608</b>	<b>\$18,576</b>	<b>\$2,763,313</b>	<b>\$1,388,103</b>	<b>\$765,821</b>
Roll Forward Amounts	\$10,308,274	\$28,694	\$205,769	\$9,657	(\$409,932)	\$187,804	(\$116)
Regular Adjustments	\$4,799,089	\$14,389	\$224,643	-	\$103,396	\$164,329	\$91,191
One-Time Adjustments	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	<b>\$88,177,642</b>	<b>\$201,388</b>	<b>\$1,875,019</b>	<b>\$28,133</b>	<b>\$2,456,778</b>	<b>\$1,740,236</b>	<b>\$896,896</b>

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Exhibit A

Cost Exhibit (continued)

Department	Totals	0504-EHSD WORK FORCE SVCS	0506-CAL H LTH BNFT MARKET PLACE	0508-IN HOME SUPPORT SERVICES	0535-EHSD SERVICE INTEGRATION	0579-VETERAN'S SERVICE OFFICE	0580-KELLER CNY N MGTG N FUND
00-BUILDING DEPRECIATION	\$8,987,195	\$1,721,159	-	-	-	\$146,437	-
0000-EQUIPMENT DEPRECIATION	\$7,934,315	\$25,396	-	-	-	-	-
000-BUILDING RENTAL RATES	\$1,843,863	-	-	-	-	-	-
0003-COUNTY ADMINISTRATOR	\$6,378,483	\$330,902	\$3	\$6,719	-	\$7,182	\$110
0010-AUDITOR-CONTROLLER	\$7,080,940	\$244,316	\$6	\$4,666	-	\$3,115	\$295
0000-BO'S-ANNUAL AUDIT	\$295,002	\$1,250	\$0	-	-	-	\$16
0015-TREASURER-TAX COLLECTOR	\$632,878	\$6,057	-	\$99	-	\$66	\$33
0020-PURCHASING	\$888,116	-	-	-	-	\$2,071	-
0030-COUNTY COUNSEL	\$2,006,833	-	-	-	-	-	-
0035-HUMAN RESOURCES	\$4,695,291	\$348,516	-	\$7,261	-	\$4,841	-
0050-COMMUNICATIONS	\$4,562,632	\$317,892	-	\$3,819	-	\$4,112	-
0077-BUILDING OCCUPANCY	\$15,463,862	-	-	-	-	\$206,000	-
0079-FACILITIES MAINTENANCE	\$2,662,602	\$341,764	-	-	-	-	-
0145-EMPLOYEE/RETIREE BENEFITS	\$1,759,576	\$162,930	-	\$3,237	-	\$2,213	-
0147-INFORMATION TECHNOLOGY	\$2,288,437	\$19,046	-	\$348	-	\$2,684	-
0148-PRINT AND MAIL SERVICES	\$1,104,716	\$84,167	-	\$8,161	-	\$380	-
0150-INSURANCE/RISK MANAGEMENT	\$4,785,849	-	-	-	-	\$1,064	-
<b>Total Actual Costs</b>	<b>\$73,070,278</b>	<b>\$3,604,404</b>	<b>\$9</b>	<b>\$34,310</b>	<b>-</b>	<b>\$380,195</b>	<b>\$454</b>
<b>Roll Forward Amounts</b>	<b>\$10,308,274</b>	<b>(\$122,638)</b>	<b>(\$93,121)</b>	<b>\$6,975</b>	<b>(\$1)</b>	<b>\$6,915</b>	<b>(\$12,026)</b>
<b>Regular Adjustments</b>	<b>\$4,799,089</b>	<b>\$605,436</b>	<b>\$22,636</b>	<b>\$7,694</b>	<b>-</b>	<b>\$5,198</b>	<b>-</b>
<b>One-Time Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Costs</b>	<b>\$88,177,642</b>	<b>\$3,987,202</b>	<b>(\$70,475)</b>	<b>\$48,979</b>	<b>(\$1)</b>	<b>\$392,267</b>	<b>(\$11,571)</b>

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Exhibit A

Cost Exhibit (continued)

Department	Totals	0581-ZERO TOLERANCE DOM VIOLENCE	0583-EHSD WFRC INVEST BOARD	0588-COMMUNITY SERVICES	0590-HUD HOPWA GRANT	0591-HOUSING REHAB	0592-HUD BLOCK GRANT
00-BUILDING DEPRECIATION	\$8,987,195	-	-	\$298,896	-	-	-
0000-EQUIPMENT DEPRECIATION	\$7,934,315	-	\$541	\$49,894	-	-	-
000-BUILDING RENTAL RATES	\$1,843,863	-	-	-	-	-	-
0003-COUNTY ADMINISTRATOR	\$6,378,483	\$1,688	\$7,101	\$148,647	\$30	\$1,344	\$296
0010-AUDITOR-CONTROLLER	\$7,080,940	\$1,771	\$8,040	\$108,275	\$64	\$933	\$670
0000-BOS-ANNUAL AUDIT	\$295,002	\$48	\$296	\$16,118	\$4	-	\$44
0015-TREASURER-TAX COLLECTOR	\$632,878	\$101	\$436	\$3,607	\$1	\$20	\$101
0020-PURCHASING	\$888,116	-	-	\$13,383	-	-	-
0030-COUNTY COUNSEL	\$2,006,833	-	-	\$2,598	-	-	-
0035-HUMAN RESOURCES	\$4,696,291	\$1,452	\$5,809	\$129,242	-	\$1,452	-
0050-COMMUNICATIONS	\$4,862,632	-	\$12,905	\$115,065	-	\$988	-
007-BUILDING OCCUPANCY	\$15,463,862	-	-	-	-	-	-
0079-FACILITIES MAINTENANCE	\$2,662,602	-	\$15,195	\$162,318	-	-	\$653
0145-EMPLOYEE/RETIREE BENEFITS	\$1,769,676	\$622	\$2,385	\$70,276	-	\$601	-
0147-INFORMATION TECHNOLOGY	\$2,288,437	\$93	\$10,040	\$17,979	-	\$47	-
0148-PRINTING MAIL SERVICES	\$1,104,716	\$130	\$408	\$12,096	-	\$110	\$77
0150-INSURANCE/RISK MANAGEMENT	\$4,785,849	-	-	-	-	-	-
Total Actual Costs	\$73,070,278	\$5,896	\$63,117	\$1,148,062	\$100	\$4,964	\$1,741
Roll Forward Amounts	\$10,308,274	(\$2,723)	\$13,259	\$246,596	(\$46)	\$1,240	(\$3,617)
Regular Adjustments	\$4,799,089	\$2,134	\$3,822	\$125,975	-	\$999	-
One-Time Adjustments	-	-	-	-	-	-	-
Total Claimable Costs	\$88,177,642	\$5,296	\$80,198	\$1,520,614	\$54	\$7,204	(\$1,776)

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Exhibit A

Cost Exhibit (continued)

Department	Totals	0583-HUD EMERGENCY SHELTER GRNT	0594-HUD HOME BLOCK GRANT	0650-PUBLIC WORKS	0860-COUNTY COSTA HEALTH PLAN	4960-RETIREMENT ADMINISTRATION	4983-SPECIAL DIST PROP DMG
00-BUILDING DEPRECIATION	\$8,987,195	-	-	\$156,461	\$105,804	-	-
0000-EQUIPMENT DEPRECIATION	\$7,934,315	-	-	\$47,472	-	-	-
000-BUILDING RENTAL RATES	\$1,843,863	-	-	-	-	-	-
0003-COUNTY ADMINISTRATOR	\$6,378,483	\$63	\$101	\$303,293	\$1,022,709	\$11	-
0010-AUDITOR-CONTROLLER	\$7,080,940	\$157	\$238	\$110,194	\$2,960,801	\$22	-
0000-BOS-ANNUAL AUDIT	\$295,002	\$9	\$15	\$5,439	\$138,216	\$2	-
0015-TREASURER-TAX COLLECTOR	\$632,878	\$13	\$14	\$2,804	\$473,888	-	-
0020-PURCHASING	\$888,116	-	-	\$142,114	-	-	-
0030-COUNTY COUNSEL	\$2,006,833	-	-	\$84,322	-	-	-
0035-HUMAN RESOURCES	\$4,695,291	-	-	\$105,491	\$99,714	-	-
0050-COMMUNICATIONS	\$4,562,632	-	-	\$99,316	\$95,069	-	-
007-BUILDING OCCUPANCY	\$15,463,862	-	-	-	-	-	-
0079-FACILITIES MAINTENANCE	\$2,662,802	-	\$553	\$49,954	\$29,626	-	-
0145-EMPLOYEE/RETIREE BENEFITS	\$1,759,576	-	-	\$43,493	\$45,168	-	-
0147-INFORMATION TECHNOLOGY	\$2,288,437	-	-	\$79,069	\$5,009	-	-
0148-PRINT AND MAIL SERVICES	\$1,104,716	-	\$0	\$7,084	\$116,119	-	-
0150-INSURANCE/RISK MANAGEMENT	\$4,785,849	-	-	\$71,445	-	-	\$1,016
<b>Total Actual Costs</b>	<b>\$73,070,278</b>	<b>\$243</b>	<b>\$922</b>	<b>\$1,308,660</b>	<b>\$5,052,819</b>	<b>\$34</b>	<b>\$1,016</b>
Roll Forward Amounts	\$10,308,274	\$90	\$199	\$221,662	\$54,938	(\$168)	\$186
Regular Adjustments	\$4,799,089	-	-	\$109,756	\$103,640	-	-
One-Time Adjustments	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	<b>\$88,177,642</b>	<b>\$333</b>	<b>\$1,120</b>	<b>\$1,639,968</b>	<b>\$5,211,397</b>	<b>(\$134)</b>	<b>\$1,202</b>

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Exhibit A

Cost Exhibit (continued)

Department	Totals	4997-MEDICAL LIABILITY FUND	4992-WORKERS COMP (CCRR)	4996-WORKERS COMP (COUNTY)	4997-AUTO LIABILITY	4998-PUBLIC LIABILITY	110800-0006-ROAD FUNDS
00-BUILDING DEPRECIATION	\$8,987,195	-	-	-	-	-	-
0000-EQUIPMENT DEPRECIATION	\$7,934,315	-	-	-	-	-	\$639,684
000-BUILDING RENTAL RATES	\$1,843,863	-	-	-	-	-	-
0003-COUNTY ADMINISTRATOR	\$6,378,483	-	-	-	-	-	\$3,857
0010-AUDITOR-CONTROLLER	\$7,080,940	-	-	-	-	-	\$9,600
0000-BOS-ANNUAL AUDIT	\$295,002	-	-	-	-	-	\$573
0015-TREASURER-TAX COLLECTOR	\$632,878	-	-	-	-	-	\$424
0020-PURCHASING	\$888,116	-	-	-	-	-	-
0030-COUNTY COUNSEL	\$2,006,833	-	-	-	-	-	\$12,892
0035-HUMAN RESOURCES	\$4,695,291	-	-	-	-	-	-
0050-COMMUNICATIONS	\$4,862,632	-	-	\$88	-	-	-
007-BUILDING OCCUPANCY	\$15,463,862	-	-	-	-	-	-
0079-FACILITIES MAINTENANCE	\$2,662,602	-	-	-	-	-	\$4,941
0145-EMPLOYEE/RETIREE BENEFITS	\$1,759,576	-	-	-	-	-	-
0147-INFORMATION TECHNOLOGY	\$2,288,437	-	-	-	-	-	-
0148-PRINT AND MAIL SERVICES	\$1,104,716	-	-	(\$326)	-	-	\$240
0150-INSURANCE/RISK MANAGEMENT	\$4,785,849	\$26,158	\$30,607	\$244,066	\$9,320	\$36,719	-
Total Actual Costs	\$73,070,278	\$26,158	\$30,607	\$243,828	\$9,320	\$36,719	\$572,112
Roll Forward Amounts	\$10,308,274	\$4,180	\$9,235	\$70,817	\$2,097	\$6,309	(\$62,702)
Regular Adjustments	\$4,799,089	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-
Total Claimable Costs	\$88,177,642	\$30,337	\$39,841	\$314,645	\$11,416	\$43,027	\$519,410

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Exhibit A

Cost Exhibit (continued)

Department	Totals	111600-0589-CHILD DEVELOPMENT	120600-0620-LIBRARY	140100-0341-AIRPORT	145000-0540-HS-HOSPITAL ENTERPRISE	150100-0064-FLEET SERVICES	202000-7300-CONSOLIDATED FIRE
00-BUILDING DEPRECIATION	\$8,987,195	\$22,498	\$4,487	-	\$449,677	\$2,888	-
0000-EQUIPMENT DEPRECIATION	\$7,934,315	-	\$354,225	\$64,229	-	\$2,773,547	\$913,933
000-BUILDING RENTAL RATES	\$1,843,863	-	-	-	\$422,765	\$1,947	-
0003-COUNTY ADMINISTRATOR	\$6,378,483	\$40,311	\$228,895	\$17,054	\$1,596,894	\$11,222	\$194,176
0010-AUDITOR-CONTROLLER	\$7,080,940	\$28,052	\$192,626	\$15,149	\$1,101,731	\$47,339	\$154,665
0000-BOS-ANNUAL AUDIT	\$295,002	-	\$2,541	\$357	\$12,541	\$336	\$1,930
0015-TREASURER-TAX COLLECTOR	\$632,878	\$692	\$5,740	\$544	\$36,370	\$798	\$5,908
0020-PURCHASING	\$888,116	-	\$29,519	-	\$168,686	-	\$7,613
0030-COUNTY COUNSEL	\$2,006,833	-	\$45,687	\$2,886	\$813	-	\$13,424
0035-HUMAN RESOURCES	\$4,695,291	\$43,965	\$189,264	\$16,458	\$1,312,767	\$9,681	\$190,232
0050-COMMUNICATIONS	\$4,562,632	\$2,753	\$49,723	\$9,711	\$1,036,412	\$2,993	\$235,519
0077-BUILDING OCCUPANCY	\$15,463,862	-	-	-	-	-	-
0079-FACILITIES MAINTENANCE	\$2,662,602	-	\$117,912	\$7,297	\$774,847	\$22,774	\$27,324
0145-EMPLOYEE/RETIREE BENEFITS	\$1,759,576	\$22,602	\$105,583	\$7,608	\$583,125	\$4,490	\$10,634
0147-INFORMATION TECHNOLOGY	\$2,288,437	\$2,416	\$5,985	\$2,648	\$262,474	\$395	\$50,330
0148-PRINTING MAIL SERVICES	\$1,104,716	\$1,564	\$12,363	\$837	\$100,544	\$13	\$1,467
0150-INSURANCE/RISK MANAGEMENT	\$4,785,849	-	-	-	-	-	-
<b>Total Actual Costs</b>	<b>\$73,070,278</b>	<b>\$164,353</b>	<b>\$1,344,251</b>	<b>\$144,718</b>	<b>\$7,879,247</b>	<b>\$2,878,393</b>	<b>\$1,807,754</b>
Roll Forward Amounts	\$10,308,274	(\$30,651)	\$487,052	\$97,440	\$1,053,943	\$2,645,565	\$195,005
Regular Adjustments	\$4,799,089	\$89,050	\$182,454	\$7,057	\$1,311,865	\$8,417	\$176,467
One-Time Adjustments	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	<b>\$88,177,642</b>	<b>\$192,752</b>	<b>\$2,013,767</b>	<b>\$249,215</b>	<b>\$10,245,055</b>	<b>\$5,532,374</b>	<b>\$2,139,226</b>



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Exhibit A

Cost Exhibit (continued)

Department	Totals	202800-7-028- CROCKET-CARR RRE	306000-7-160-EAST CC RRE	25XXXX-FLOOD CONTROL	300500-7-830-SAN RAMON RRE	300700-7840- KENSINGTON FIRE	301100-7800- RODEO-HERCULES FIRE
00-BUILDING DEPRECIATION	\$8,987,195	-	-	-	-	-	-
0000-EQUIPMENT DEPRECIATION	\$7,934,315	\$159,862	-	-	-	-	-
000-BUILDING RENTAL RATES	\$1,843,863	-	-	-	-	-	-
0003-COUNTY ADMINISTRATOR	\$6,378,483	\$9,004	\$50	\$3,165	\$42	\$129	\$10,721
0010-AUDITOR-CONTROLLER	\$7,080,940	\$7,385	\$103	\$7,255	\$87	\$327	\$9,231
0000-BO-S-ANNUAL AUDIT	\$295,002	\$73	\$7	\$534	\$6	\$19	\$129
0015-TREASURER-TAX COLLECTOR	\$632,878	\$271	-	\$255	-	\$29	\$434
0020-PURCHASING	\$888,116	-	-	-	-	-	-
0030-COUNTY COUNSEL	\$2,006,833	-	-	\$21,460	-	-	-
0035-HUMAN RESOURCES	\$4,695,291	\$9,197	-	-	-	-	\$10,649
0050-COMMUNICATIONS	\$4,562,632	-	-	\$12,137	-	-	-
0077-BUILDING OCCUPANCY	\$15,463,862	-	-	-	-	-	-
0079-FACILITIES MAINTENANCE	\$2,662,602	\$239	-	\$475	-	-	-
0145-EMPLOYEE/RETIREE BENEFITS	\$1,759,576	\$5,821	-	-	-	-	(\$2,192)
0147-INFORMATION TECHNOLOGY	\$2,288,437	\$93	-	-	-	-	\$466
0148-PRINTING MAIL SERVICES	\$1,104,716	-	-	\$5,429	-	-	-
0150-INSURANCE/RISK MANAGEMENT	\$4,785,849	-	-	-	-	-	-
Total Actual Costs	\$73,070,278	\$191,945	\$160	\$50,709	\$136	\$505	\$29,437
Roll Forward Amounts	\$10,308,274	\$49,184	(\$235)	\$27,661	(\$48)	(\$110)	\$1,487
Regular Adjustments	\$4,799,089	\$12,187	-	-	-	-	\$7,657
One-Time Adjustments	-	-	-	-	-	-	-
Total Claimable Costs	\$88,177,642	\$253,316	(\$75)	\$78,371	\$87	\$394	\$38,482

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Exhibit A

Cost Exhibit (continued)

Department	Totals	307400-7274- MORAGA-ORINDA				2nd Alloc Remains
		FRE	\$150-LOCAL AGENCY FORMATION (LAFCO)	000000-FIRST FIVE	0000000-ALL OTHER	
00-BUILDING DEPRECIATION	\$8,987,195	-	-	-	\$298,693	-
0000-EQUIPMENT DEPRECIATION	\$7,934,315	-	-	-	-	-
000-BUILDING RENTAL RATES	\$1,843,863	-	-	-	\$66,344	-
0003-COUNTY ADMINISTRATOR	\$6,378,463	\$96	\$896	-	\$73,606	(\$0)
0010-AUDITOR-CONTROLLER	\$7,080,940	\$116	\$622	-	\$211,666	\$0
0000-BO S-ANNUAL AUDIT	\$295,002	\$8	-	-	\$6,011	\$0
0015-TREASURER-TAX COLLECTOR	\$632,878	-	\$13	-	\$9,036	(\$0)
0020-PURCHASING	\$688,116	-	-	-	-	-
0030-COUNTY COUNSEL	\$2,006,633	-	\$3,740	\$8,681	\$28,606	(\$0)
0035-HUMAN RESOURCES	\$4,696,291	-	\$968	-	\$35,620	(\$0)
0050-COMMUNICATIONS	\$4,662,632	-	-	-	\$763,946	\$0
007-BUILDING OCCUPANCY	\$15,463,662	-	-	-	\$1,069,787	-
0079-FACILITIES MAINTENANCE	\$2,662,602	-	-	-	\$141,306	(\$0)
0145-EMPLOYEE/RETIREE BENEFITS	\$1,769,676	-	\$86	-	\$12,467	\$0
0147-INFORMATION TECHNOLOGY	\$2,288,437	-	-	-	\$43,076	-
0148-PRINT AND MAIL SERVICES	\$1,104,716	-	\$264	-	\$11,802	\$0
0150-INSURANCE/RISK MANAGEMENT	\$4,785,649	-	-	-	-	(\$0)
Total Actual Costs	\$73,070,278	\$181	\$6,689	\$8,681	\$2,762,066	
Roll Forward Amounts	\$10,308,274	(\$46)	(\$197)	\$7,265	\$1,340,681	
Regular Adjustments	\$4,799,089	-	\$1,136	-	\$36,720	
One-Time Adjustments	-	-	-	-	-	
Total Claimable Costs	\$88,177,642	\$135	\$7,627	\$15,946	\$4,139,666	(\$0)