



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

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Contra Costa  
Martinez, California**

**Date: June 24, 2021  
Filing Ref: CON22**

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 **2021-22**. 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 **2019-20**, and as estimated costs for fiscal year **2021-22** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2021**, 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:** There are no adjustments in the fiscal year 2021-22 Cost Allocation Plan.

---

**SECTION IV: ACCEPTANCE**

---

**COUNTY OF CONTRA COSTA**

**BETTY T. YEE  
CALIFORNIA STATE CONTROLLER**

**BY Original signed by**

**BY Original signed by**

**Harjit Nahal**

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

**Name  
Assistant Auditor-Controller**

**Title**

**6-24-2021**

**6-29-2021**

**Date**

**Date**

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

cc: State and Federal Agencies

Attachment: Exhibit A

County of Contra Costa  
2 CFR part 200

Exhibit A

Cost Exhibit

| Department                       | Claimable To Date | 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 MGMT BOARD | 0043-ELECTIONS |
|----------------------------------|-------------------|---------------------------|-------------------------|-----------------------------|----------------------------|---------------|------------------------|---------------------------|----------------|
| 00-BUILDING DEPRECIATION         | \$8,132,045       | \$112,881                 | \$36,137                | -                           | -                          | \$212,337     | -                      | \$2,946                   | \$87,114       |
| 0000-EQUIPMENT DEPRECIATION      | \$8,134,825       | \$1,026                   | -                       | -                           | -                          | \$28,332      | \$42,605               | -                         | \$363,427      |
| 0000-BUILDING RENTAL RATES       | \$1,653,548       | -                         | -                       | -                           | -                          | \$135,994     | -                      | -                         | -              |
| 0003-COUNTY ADMINISTRATOR        | \$5,687,193       | \$15,582                  | \$3,328                 | \$2,031                     | \$17                       | \$48,186      | \$76                   | \$69                      | \$19,289       |
| 0010-AUDITOR-CONTROLLER          | \$7,207,853       | \$10,990                  | \$3,317                 | \$7,377                     | \$87                       | \$36,964      | \$425                  | \$249                     | \$19,808       |
| 0000-COS-ANNUAL AUDIT            | \$405,328         | \$52                      | \$122                   | \$777                       | \$6                        | \$555         | \$29                   | \$22                      | \$636          |
| 0015-TREASURER-TAX COLLECTOR     | \$618,618         | \$255                     | \$81                    | -                           | \$12                       | \$880         | \$24                   | \$17                      | \$969          |
| 0020-PURCHASING                  | \$634,124         | \$338                     | -                       | -                           | -                          | \$1,352       | -                      | -                         | -              |
| 0030-COUNTY COUNSEL              | \$2,073,178       | \$464,488                 | -                       | -                           | -                          | \$325,576     | -                      | \$23,464                  | \$91,467       |
| 0035-HUMAN RESOURCES             | \$5,064,985       | \$18,244                  | \$3,649                 | -                           | -                          | \$54,731      | -                      | -                         | \$21,371       |
| 0050-COMMUNICATIONS              | \$5,507,632       | \$27,361                  | \$9,752                 | -                           | -                          | \$42,296      | \$2,419                | \$908                     | \$28,424       |
| 0077-BUILDING OCCUPANCY          | \$15,353,505      | \$185,591                 | \$33,227                | -                           | -                          | \$313,627     | -                      | \$3,845                   | \$265,135      |
| 0079-FACILITIES MAINTENANCE      | \$2,317,298       | \$12,629                  | -                       | -                           | -                          | \$2,756       | -                      | \$25                      | \$10,168       |
| 0145-EMPLOYEE / RETIREE BENEFITS | \$1,110,180       | \$4,831                   | \$979                   | -                           | -                          | \$15,525      | -                      | -                         | \$7,423        |
| 0147-INFORMATION TECHNOLOGY      | \$2,893,053       | \$18,349                  | \$9,351                 | -                           | -                          | \$334,630     | \$147,413              | -                         | \$7,525        |
| 0148-PRINT AND MAIL SERVICES     | \$988,768         | (\$747)                   | (\$29)                  | -                           | -                          | \$24,117      | -                      | -                         | \$225,541      |
| 0150-INSURANCE / RISK MANAGEMENT | \$6,181,211       | \$146,322                 | \$11,763                | -                           | -                          | \$18,266      | -                      | \$3                       | -              |
| Total Actual Costs               | \$73,973,396      | \$1,018,192               | \$111,675               | \$10,186                    | \$122                      | \$1,697,092   | \$192,991              | \$31,538                  | \$1,149,297    |
| Roll Forward Amounts             | \$2,174,453       | (\$193,220)               | (\$1,842)               | (\$18,967)                  | \$28                       | \$296,633     | \$20,687               | \$11,841                  | \$550,538      |
| Regular Adjustments              | -                 | -                         | -                       | -                           | -                          | -             | -                      | -                         | -              |
| One-Time Adjustments             | -                 | -                         | -                       | -                           | -                          | -             | -                      | -                         | -              |
| Total Claimable Costs            | \$76,147,809      | \$824,972                 | \$109,833               | (\$8,802)                   | \$150                      | \$1,893,724   | \$213,678              | \$43,378                  | \$1,699,836    |

County of Contra Costa  
2 CFR part 200

Exhibit A

Cost Exhibit (continued)

| Department                       | Claimable Totals | 0055-FACILITY LIFECYCLE IMPROV | 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         | \$8,132,045      | -                              | -                       | \$64,005          | -                              | -                              | -                     | \$121,715              | \$18,185             |
| 0000-EQUIPMENT DEPRECIATION      | \$8,134,825      | -                              | -                       | -                 | -                              | -                              | -                     | -                      | \$17,685             |
| 0000-BUILDING RENTAL RATES       | \$1,653,548      | -                              | -                       | -                 | -                              | -                              | -                     | -                      | -                    |
| 0003-COUNTY ADMINISTRATOR        | \$5,687,193      | \$292                          | -                       | \$1,323           | \$0                            | \$1,290                        | -                     | \$117,645              | \$68,860             |
| 0010-AUDITOR-CONTROLLER          | \$7,207,853      | \$1,060                        | -                       | \$20,251          | \$1                            | \$919                          | -                     | \$86,998               | \$88,680             |
| 0000-BOSS-ANNUAL AUDIT           | \$405,328        | \$112                          | -                       | \$177             | \$0                            | -                              | -                     | \$2,091                | \$787                |
| 0015-TREASURER-TAX COLLECTOR     | \$618,618        | -                              | -                       | \$74              | -                              | \$18                           | -                     | \$2,453                | \$1,894              |
| 0020-PURCHASING                  | \$634,124        | -                              | -                       | -                 | -                              | -                              | -                     | \$11,490               | \$3,830              |
| 0030-COUNTY COUNSEL              | \$2,073,178      | -                              | -                       | \$2,178           | -                              | -                              | -                     | \$237,125              | \$14,052             |
| 0035-HUMAN RESOURCES             | \$5,064,985      | -                              | -                       | \$1,042           | -                              | \$1,564                        | -                     | \$120,930              | \$75,581             |
| 0050-COMMUNICATIONS              | \$5,507,532      | -                              | \$471                   | \$6,258           | -                              | \$8,767                        | \$1,362               | \$112,511              | \$169,872            |
| 0077-BUILDING OCCUPANCY          | \$15,353,505     | -                              | -                       | \$1,992,190       | -                              | -                              | -                     | \$788,695              | \$364,432            |
| 0079-FACILITIES MAINTENANCE      | \$2,317,298      | \$21,208                       | -                       | \$274             | -                              | -                              | -                     | \$11,623               | \$8,688              |
| 0145-EMPLOYEE / RETIREE BENEFITS | \$1,110,180      | -                              | -                       | \$514             | -                              | \$258                          | -                     | \$18,199               | \$11,823             |
| 0147-INFORMATION TECHNOLOGY      | \$2,893,053      | -                              | \$228                   | \$395,054         | -                              | \$28,784                       | \$228                 | \$117,345              | \$117,975            |
| 0148-PRINT AND MAIL SERVICES     | \$988,768        | -                              | \$10                    | -                 | -                              | -                              | \$119                 | \$7,829                | \$3,164              |
| 0150-INSURANCE / RISK MANAGEMENT | \$6,181,211      | -                              | -                       | -                 | -                              | -                              | -                     | \$343,830              | \$36,428             |
| Total Actual Costs               | \$73,973,396     | \$22,671                       | \$709                   | \$2,443,341       | \$2                            | \$41,600                       | \$1,709               | \$2,100,480            | \$1,001,637          |
| Roll Forward Amounts             | \$2,174,453      | \$11,424                       | \$615                   | (\$199,485)       | (\$0)                          | \$5,271                        | \$1,480               | (\$377,057)            | (\$52,953)           |
| Regular Adjustments              | -                | -                              | -                       | -                 | -                              | -                              | -                     | -                      | -                    |
| One-Time Adjustments             | -                | -                              | -                       | -                 | -                              | -                              | -                     | -                      | -                    |
| Total Claimable Costs            | \$76,147,809     | \$34,095                       | \$1,325                 | \$2,243,854       | \$2                            | \$46,871                       | \$3,189               | \$1,723,413            | \$948,683            |

County of Contra Costa  
2 CFR part 200

Exhibit A

Cost Exhibit (continued)

| Department                       | Claimable To Date | 0245-DA WEL FARE FRAUD | 0248-CONFLICT DEFENSE SERVICES | 0249-DCSS | 0255-SHERIFF | 0258-SHERIFF LAW ENFORCEMENT | 0259-AID TO POLICE SVC AIR BAS | 0277-SHERIFF POLICE SERVICES | 0280-CONSERVATION AND DEVELOPMENT |
|----------------------------------|-------------------|------------------------|--------------------------------|-----------|--------------|------------------------------|--------------------------------|------------------------------|-----------------------------------|
| 00-BUILDING DEPRECIATION         | \$8,132,045       | -                      | -                              | \$97,185  | \$698,812    | -                            | -                              | -                            | \$31,058                          |
| 0000-EQUIPMENT DEPRECIATION      | \$8,134,825       | -                      | -                              | -         | \$1,623,737  | -                            | -                              | \$5,625                      | \$152,707                         |
| 0000-BUILDING RENTAL RATES       | \$1,653,548       | -                      | -                              | \$18,877  | -            | -                            | -                              | -                            | -                                 |
| 0003-COUNTY ADMINISTRATOR        | \$5,887,193       | \$1,014                | -                              | \$72,457  | \$316,608    | \$10,824                     | -                              | \$48,751                     | \$78,183                          |
| 0010-AUDITOR-CONTROLLER          | \$7,207,853       | \$1,172                | -                              | \$45,357  | \$189,241    | \$9,059                      | -                              | \$35,480                     | \$80,605                          |
| 0000-BOS-ANNUAL AUDIT            | \$405,328         | \$89                   | -                              | \$3,754   | \$2,501      | \$194                        | -                              | \$230                        | \$4,625                           |
| 0015-TREASURER-TAX COLLECTOR     | \$618,518         | \$20                   | -                              | \$1,077   | \$4,282      | \$193                        | -                              | \$671                        | \$1,434                           |
| 0020-PURCHASING                  | \$634,124         | -                      | -                              | \$9,463   | \$86,054     | -                            | -                              | -                            | \$4,844                           |
| 0030-COUNTY COUNSEL              | \$2,073,178       | -                      | -                              | \$425     | \$522,816    | -                            | -                              | -                            | \$33,180                          |
| 0035-HUMAN RESOURCES             | \$5,064,985       | \$1,042                | -                              | \$73,496  | \$252,805    | \$12,510                     | -                              | \$88,380                     | \$79,751                          |
| 0050-COMMUNICATIONS              | \$5,507,532       | \$1,387                | -                              | \$11,047  | \$645,999    | \$1,362                      | -                              | \$5,028                      | \$103,680                         |
| 0077-BUILDING OCCUPANCY          | \$15,353,505      | -                      | -                              | -         | \$1,718,968  | -                            | -                              | -                            | -                                 |
| 0079-FACILITIES MAINTENANCE      | \$2,317,298       | -                      | -                              | \$12,762  | \$27,242     | \$4,128                      | -                              | \$1,303                      | \$23,710                          |
| 0145-EMPLOYEE / RETIREE BENEFITS | \$1,110,180       | \$225                  | -                              | \$21,894  | (\$22,777)   | \$5,102                      | -                              | (\$1,176)                    | \$19,954                          |
| 0147-INFORMATION TECHNOLOGY      | \$2,893,053       | \$2,455                | \$299                          | \$36,371  | \$14,278     | \$205                        | -                              | \$1,494                      | \$72,935                          |
| 0148-PRINT AND MAIL SERVICES     | \$988,768         | (\$231)                | -                              | \$13,888  | \$6,988      | (\$462)                      | -                              | \$14                         | \$8,585                           |
| 0150-INSURANCE / RISK MANAGEMENT | \$6,181,211       | -                      | -                              | -         | \$4,827,570  | -                            | -                              | -                            | -                                 |
| Total Actual Costs               | \$73,973,395      | \$7,145                | \$299                          | \$418,051 | \$10,915,135 | \$43,124                     | -                              | \$165,699                    | \$695,233                         |
| Roll Forward Amounts             | \$2,174,453       | \$2,489                | \$173                          | \$8,142   | \$2,116,033  | (\$2,395)                    | -                              | (\$34,941)                   | \$49,751                          |
| Regular Adjustments              | -                 | -                      | -                              | -         | -            | -                            | -                              | -                            | -                                 |
| One-Time Adjustments             | -                 | -                      | -                              | -         | -            | -                            | -                              | -                            | -                                 |
| Total Claimable Costs            | \$76,147,809      | \$9,635                | \$473                          | \$426,194 | \$13,031,167 | \$40,730                     | -                              | \$120,759                    | \$744,983                         |

County of Contra Costa  
2 CFR part 200

Exhibit A

Cost Exhibit (continued)

| Department                       | Claimable Totals | 0225-ABAG SEP GRANT | 0300-SHERIFF DETENTION | 0301-HLTH SVCS- DETENTION INMATES | 0308-PROBATION | 0309-PROBATION FACILITIES | 0325-JUSTICE SYSTEM PROGRAMS | 0330-CO DRAINAGE MAINTENANCE | 0335-AG WEIGHTS & MEASURES |
|----------------------------------|------------------|---------------------|------------------------|-----------------------------------|----------------|---------------------------|------------------------------|------------------------------|----------------------------|
| 00-BUILDING DEPRECIATION         | \$8,132,045      | -                   | \$1,446,308            | -                                 | \$1,004,913    | -                         | -                            | -                            | \$2                        |
| 0000-EQUIPMENT DEPRECIATION      | \$8,134,825      | -                   | \$141,882              | \$12,143                          | \$18,196       | \$6,057                   | -                            | -                            | \$65,951                   |
| 000-BUILDING RENTAL RATES        | \$1,653,548      | -                   | -                      | -                                 | \$16,689       | -                         | -                            | -                            | -                          |
| 0003-COUNTY ADMINISTRATOR        | \$5,687,193      | -                   | \$188,684              | \$1,807                           | \$160,433      | \$1,657                   | -                            | \$99                         | \$22,819                   |
| 0010-AUDITOR-CONTROLLER          | \$7,207,853      | -                   | \$122,162              | \$7,967                           | \$105,782      | \$7,028                   | -                            | \$386                        | \$16,768                   |
| 0000-BOS-ANNUAL AUDIT            | \$405,328        | -                   | \$1,333                | \$692                             | \$1,289        | \$596                     | -                            | \$38                         | \$494                      |
| 0015-TREASURER-TAX COLLECTOR     | \$618,618        | -                   | \$3,112                | \$641                             | \$2,323        | \$647                     | -                            | \$12                         | \$423                      |
| 0020-PURCHASING                  | \$634,124        | -                   | -                      | -                                 | \$18,812       | -                         | -                            | -                            | \$3,267                    |
| 0030-COUNTY COUNSEL              | \$2,073,178      | -                   | -                      | -                                 | \$38,128       | -                         | -                            | -                            | \$7,045                    |
| 0035-HUMAN RESOURCES             | \$5,064,985      | -                   | \$188,171              | -                                 | \$164,715      | -                         | -                            | -                            | \$21,892                   |
| 0050-COMMUNICATIONS              | \$5,507,632      | -                   | \$133,757              | \$35,871                          | \$160,186      | \$89,239                  | -                            | -                            | \$16,463                   |
| 0077-BUILDING OCCUPANCY          | \$15,363,606     | -                   | \$5,195,439            | -                                 | \$424,081      | \$2,085,197               | -                            | -                            | \$264,351                  |
| 0079-FACILITIES MAINTENANCE      | \$2,317,298      | -                   | \$62,118               | \$19,174                          | \$30,544       | \$31,657                  | -                            | \$680                        | \$26,417                   |
| 0145-EMPLOYEE / RETIREE BENEFITS | \$1,110,180      | (\$157)             | (\$20,698)             | (\$10,726)                        | \$36,943       | (\$37,101)                | -                            | -                            | \$7,272                    |
| 0147-INFO RMATION TECHNOLOGY     | \$2,893,063      | -                   | \$5,421                | \$1,406                           | \$121,891      | \$2,266                   | -                            | -                            | \$14,968                   |
| 0148-PRINT AND MAIL SERVICES     | \$988,768        | \$4,049             | \$4,396                | \$1,307                           | \$1,945        | \$1,272                   | -                            | -                            | \$1,366                    |
| 0150-INSURANCE / RISK MANAGEMENT | \$6,181,211      | -                   | -                      | -                                 | \$88,683       | -                         | -                            | -                            | \$204,978                  |
| Total Actual Costs               | \$73,973,396     | \$3,891             | \$7,432,085            | \$70,261                          | \$2,396,622    | \$2,168,403               | -                            | \$1,215                      | \$674,467                  |
| Roll Forward Amounts             | \$2,174,453      | -                   | \$828,313              | \$29,908                          | (\$102,383)    | (\$102,256)               | -                            | \$199                        | \$318,402                  |
| Regular Adjustments              | -                | -                   | -                      | -                                 | -              | -                         | -                            | -                            | -                          |
| One-Time Adjustments             | -                | -                   | -                      | -                                 | -              | -                         | -                            | -                            | -                          |
| Total Claimable Costs            | \$76,147,809     | \$3,891             | \$8,260,398            | \$100,169                         | \$2,293,140    | \$2,066,148               | -                            | \$1,414                      | \$992,870                  |



County of Contra Costa  
2 CFR part 200

Exhibit A

Cost Exhibit (continued)

| Department                       | Claimable Totals | 0355-RECORDER | 0359-CORNER | 0362-EMERGENCY SERVICES | 0366-ANIMAL SERVICES | 0450-HS-PUBLIC HEALTH | 0451-CONSERVATION/ORGANIC AGRICULTURE | 0452-HS-ENVIRONMENTAL HEALTH | 0454-PUBLIC ADMINISTRATION |
|----------------------------------|------------------|---------------|-------------|-------------------------|----------------------|-----------------------|---------------------------------------|------------------------------|----------------------------|
| 00-BUILDING DEPRECIATION         | \$8,132,045      | \$87,129      | -           | \$1,105                 | \$378,633            | \$49,711              | \$71,228                              | \$62                         | -                          |
| 0000-EQUIPMENT DEPRECIATION      | \$8,134,825      | \$20,998      | \$36,392    | \$215,876               | \$36,676             | \$63,540              | -                                     | \$102,460                    | -                          |
| 0000-BUILDING RENTAL RATES       | \$1,653,548      | -             | -           | -                       | -                    | -                     | -                                     | -                            | -                          |
| 0003-COUNTY ADMINISTRATOR        | \$5,887,193      | \$32,276      | \$4,188     | \$8,079                 | \$48,988             | \$310,092             | \$9,888                               | \$45,430                     | \$1,905                    |
| 0010-AUDITOR-CONTROLLER          | \$7,207,853      | \$40,434      | \$35,361    | \$8,610                 | \$38,679             | \$220,947             | \$6,831                               | \$46,244                     | \$1,909                    |
| 0000-BOB-ANNUAL AUDIT            | \$405,328        | \$534         | \$757       | \$295                   | \$1,787              | \$33,530              | -                                     | \$1,756                      | \$71                       |
| 0015-TREASURER-TAX COLLECTOR     | \$618,618        | \$443         | \$148       | \$271                   | \$822                | \$6,311               | \$135                                 | \$1,053                      | \$48                       |
| 0020-PURCHASING                  | \$634,124        | \$10,138      | -           | -                       | \$12,053             | \$39,765              | -                                     | -                            | -                          |
| 0030-COUNTY COUNSEL              | \$2,073,178      | \$19,324      | -           | -                       | \$4,887              | -                     | -                                     | -                            | -                          |
| 0035-HUMAN RESOURCES             | \$5,064,985      | \$22,935      | \$4,691     | \$8,861                 | \$36,487             | \$305,452             | \$11,989                              | \$49,519                     | \$2,085                    |
| 0050-COMMUNICATIONS              | \$5,507,532      | \$22,471      | \$15,145    | \$41,796                | \$43,960             | \$125,195             | \$10,741                              | \$49,359                     | \$2,756                    |
| 0077-BUILDING OCCUPANCY          | \$15,353,505     | -             | -           | -                       | \$677,420            | -                     | -                                     | -                            | -                          |
| 0079-FACILITIES MAINTENANCE      | \$2,317,298      | \$7,588       | -           | \$3,623                 | \$3,131              | \$72,319              | -                                     | \$29,809                     | \$1,290                    |
| 0145-EMPLOYEE / RETIREE BENEFITS | \$1,110,180      | \$7,805       | (\$2,164)   | (\$2,050)               | \$12,195             | \$107,966             | \$3,435                               | \$6,611                      | \$353                      |
| 0147-INFORMATION TECHNOLOGY      | \$2,893,053      | \$10,059      | \$132       | \$220                   | \$22,615             | \$6,051               | \$337                                 | \$1,435                      | \$59                       |
| 0148-PRINT AND MAIL SERVICES     | \$988,768        | \$23,465      | (\$29)      | \$429                   | \$532                | \$34,684              | \$3,700                               | \$13,965                     | (\$430)                    |
| 0150-INSURANCE / RISK MANAGEMENT | \$6,181,211      | -             | -           | -                       | \$25,410             | -                     | -                                     | -                            | -                          |
| Total Actual Costs               | \$73,973,395     | \$305,540     | \$94,621    | \$287,114               | \$1,343,976          | \$1,375,525           | \$118,284                             | \$347,733                    | \$10,055                   |
| Roll Forward Amounts             | \$2,174,453      | (\$7,927)     | \$55,397    | (\$78,592)              | (\$53,265)           | \$7,863               | (\$5,729)                             | \$49,040                     | \$925                      |
| Regular Adjustments              | -                | -             | -           | -                       | -                    | -                     | -                                     | -                            | -                          |
| One-Time Adjustments             | -                | -             | -           | -                       | -                    | -                     | -                                     | -                            | -                          |
| Total Claimable Costs            | \$76,147,809     | \$247,612     | \$180,018   | \$208,522               | \$1,290,712          | \$1,383,087           | \$112,555                             | \$396,774                    | \$10,979                   |



County of Contra Costa  
2 CFR part 200

Exhibit A

Cost Exhibit (continued)

| Department                     | Claimable To Date | 0460-HS-CA CHILD SERVICES | 0463-HS-HOMELESS | 0466-HS-DRUG ABUSE | 0467-HS-MENTAL HEALTH | 0473-KELLER SRCHRGEMTGM PROG | 0501-EMPLOY-HUMAN SVC | 0502-EHSD CHILDREN & FAMILY SVCS | 0503-EHSD ADULT & AGING SVCS |
|--------------------------------|-------------------|---------------------------|------------------|--------------------|-----------------------|------------------------------|-----------------------|----------------------------------|------------------------------|
| 00-BUILDING DEPRECIATION       | \$8,132,045       | \$28,951                  | \$154,455        | \$31,497           | \$185,836             | -                            | -                     | \$339,854                        | \$175,503                    |
| 0000-EQUIPMENT DEPRECIATION    | \$8,134,825       | \$13,127                  | -                | -                  | -                     | -                            | -                     | \$14,404                         | \$12,578                     |
| 0000-BUILDING RENTAL RATES     | \$1,653,548       | -                         | -                | -                  | -                     | -                            | \$1,034,716           | -                                | -                            |
| 0003-COUNTY ADMINISTRATOR      | \$5,887,193       | \$30,030                  | \$6,024          | \$23,788           | \$244,672             | \$20                         | \$146,127             | \$161,277                        | \$76,397                     |
| 0010-AUDITOR-CONTROLLER        | \$7,207,853       | \$23,536                  | \$8,870          | \$24,008           | \$275,314             | \$83                         | \$96,977              | \$128,354                        | \$76,153                     |
| 0000-BOSS-ANNUAL AUDIT         | \$405,328         | \$304                     | \$2,262          | \$877              | \$10,875              | \$8                          | \$42,188              | \$1,832                          | \$1,968                      |
| 0015-TREASURER-TAX COLLECTOR   | \$618,618         | \$699                     | \$499            | \$696              | \$17,579              | \$1                          | \$19,263              | \$3,600                          | \$1,613                      |
| 0020-PURCHASING                | \$634,124         | -                         | -                | -                  | -                     | -                            | \$57,654              | -                                | -                            |
| 0030-COUNTY COUNSEL            | \$2,073,178       | -                         | -                | -                  | -                     | -                            | \$115,199             | \$1,028                          | -                            |
| 0035-HUMAN RESOURCES           | \$5,064,985       | \$35,445                  | \$5,734          | \$25,062           | \$265,316             | -                            | \$110,505             | \$89,735                         | \$89,134                     |
| 0050-COMMUNICATIONS            | \$5,507,632       | \$29,339                  | \$27,189         | \$33,727           | \$183,474             | -                            | \$231,171             | \$190,169                        | \$51,515                     |
| 0077-BUILDING OCCUPANCY        | \$15,263,505      | -                         | -                | -                  | -                     | -                            | -                     | -                                | -                            |
| 0079-FACILITIES MAINTENANCE    | \$2,317,296       | \$2,869                   | \$44,148         | \$11,057           | \$160,454             | \$9,893                      | \$30,057              | \$88,543                         | \$40,402                     |
| 0145-EMPLOYEE/RETIREE BENEFITS | \$1,110,180       | \$8,448                   | \$1,412          | \$8,230            | \$75,963              | -                            | \$28,580              | \$53,537                         | \$25,994                     |
| 0147-INFORMATION TECHNOLOGY    | \$2,893,053       | \$967                     | \$11,029         | \$1,481            | \$6,798               | -                            | \$705,389             | \$4,879                          | \$2,154                      |
| 0148-PRINT AND MAIL SERVICES   | \$988,768         | \$3,705                   | \$23             | \$1,029            | \$31,744              | -                            | \$152,062             | \$25,802                         | \$68,824                     |
| 0150-INSURANCE/RISK MANAGEMENT | \$6,181,211       | -                         | -                | -                  | -                     | -                            | -                     | -                                | -                            |
| Total Actual Costs             | \$73,973,396      | \$177,322                 | \$261,645        | \$162,462          | \$1,448,029           | \$10,005                     | \$2,770,899           | \$1,202,916                      | \$622,225                    |
| Roll Forward Amounts           | \$2,174,453       | \$10,225                  | \$38,217         | \$49,072           | \$138,316             | \$625                        | (\$20,110)            | (\$242,510)                      | (\$85,921)                   |
| Regular Adjustments            | -                 | -                         | -                | -                  | -                     | -                            | -                     | -                                | -                            |
| One-Time Adjustments           | -                 | -                         | -                | -                  | -                     | -                            | -                     | -                                | -                            |
| Total Claimable Costs          | \$76,147,809      | \$187,548                 | \$299,864        | \$211,534          | \$1,586,346           | \$10,630                     | \$2,750,749           | \$960,301                        | \$536,304                    |

County of Contra Costa  
2 CFR part 200

Exhibit A

Cost Exhibit (continued)

| Department                       | Claimable Totals | 0504-EHSD<br>WORKFORCE<br>SVCS | 0506-CAL HLTH<br>BNFT<br>MARKET PLACE | 0508-HOME<br>SUPPORT SERVICES | 0535-EHSD SERVICE<br>IMMIGRATION | 0575-VETERANS<br>SERVICE OFFICE | 0580-KELLER<br>CONYMIT GAT N<br>FUND | 0581-ZERO<br>TOLERANCE DOM<br>VIO LIMIT | 0583-EHSD<br>WFRC INVEST<br>BOARD |
|----------------------------------|------------------|--------------------------------|---------------------------------------|-------------------------------|----------------------------------|---------------------------------|--------------------------------------|---|-----------------------------------|
| 00-BUILDING DEPRECIATION         | \$8,132,045      | \$1,210,862                    | -                                     | -                             | -                                | \$147,911                       | -                                    | -                                       | -                                 |
| 0000-EQUIPMENT DEPRECIATION      | \$8,134,825      | \$25,790                       | -                                     | -                             | -                                | -                               | -                                    | -                                       | \$541                             |
| 0000-BUILDING RENTAL RATES       | \$1,653,548      | -                              | -                                     | -                             | -                                | -                               | -                                    | -                                       | -                                 |
| 0003-COUNTY ADMINISTRATOR        | \$5,687,193      | \$286,423                      | \$2                                   | \$6,879                       | -                                | \$7,224                         | \$68                                 | \$1,921                                 | \$5,800                           |
| 0010-AUDITOR-CONTROLLER          | \$7,207,853      | \$223,536                      | \$7                                   | \$4,749                       | -                                | \$2,972                         | \$305                                | \$2,058                                 | \$7,680                           |
| 0000-COS-ANNUAL AUDIT            | \$405,328        | \$1,997                        | \$1                                   | -                             | -                                | -                               | \$25                                 | \$77                                    | \$410                             |
| 0015-TREASURER-TAX COLLECTOR     | \$618,618        | \$4,948                        | -                                     | \$94                          | -                                | \$69                            | \$29                                 | \$91                                    | \$305                             |
| 0020-PURCHASING                  | \$634,124        | -                              | -                                     | -                             | -                                | \$2,478                         | -                                    | -                                       | -                                 |
| 0030-COUNTY COUNSEL              | \$2,073,178      | -                              | -                                     | -                             | -                                | -                               | -                                    | -                                       | -                                 |
| 0035-HUMAN RESOURCES             | \$5,064,985      | \$365,492                      | -                                     | \$8,340                       | -                                | \$5,212                         | -                                    | \$2,085                                 | \$5,734                           |
| 0050-COMMUNICATIONS              | \$5,507,632      | \$381,169                      | -                                     | \$5,796                       | -                                | \$5,699                         | -                                    | -                                       | \$8,714                           |
| 0077-BUILDING OCCUPANCY          | \$15,353,505     | -                              | -                                     | -                             | -                                | \$235,316                       | -                                    | -                                       | -                                 |
| 0079-FACILITIES MAINTENANCE      | \$2,317,298      | \$297,116                      | -                                     | -                             | -                                | -                               | -                                    | -                                       | \$13,632                          |
| 0145-EMPLOYEE / RETIREE BENEFITS | \$1,110,180      | \$112,808                      | -                                     | \$2,808                       | -                                | \$1,605                         | -                                    | \$688                                   | \$1,467                           |
| 0147-INFORMATION TECHNOLOGY      | \$2,893,053      | \$10,315                       | -                                     | \$220                         | -                                | \$3,902                         | -                                    | \$44                                    | \$14,504                          |
| 0148-PRINT AND MAIL SERVICES     | \$988,768        | \$85,021                       | -                                     | \$8,635                       | -                                | \$312                           | -                                    | \$853                                   | \$161                             |
| 0150-INSURANCE / RISK MANAGEMENT | \$6,181,211      | -                              | -                                     | -                             | -                                | \$1,575                         | -                                    | -                                       | -                                 |
| Total Actual Costs               | \$73,973,356     | \$3,007,469                    | \$9                                   | \$7,220                       | -                                | \$417,265                       | \$429                                | \$7,847                                 | \$8,929                           |
| Roll Forward Amounts             | \$2,174,453      | (\$80,817)                     | (\$40)                                | \$5,089                       | (\$1)                            | (\$342,861)                     | (\$985)                              | (\$160)                                 | \$1,904                           |
| Regular Adjustments              | -                | -                              | -                                     | -                             | -                                | -                               | -                                    | -                                       | -                                 |
| One-Time Adjustments             | -                | -                              | -                                     | -                             | -                                | -                               | -                                    | -                                       | -                                 |
| Total Claimable Costs            | \$76,147,809     | \$2,146,652                    | (\$31)                                | \$12,309                      | (\$1)                            | \$74,405                        | (\$556)                              | \$7,688                                 | \$10,834                          |

County of Contra Costa  
2 CFR part 200

Exhibit A

Cost Exhibit (continued)

| Department                       | Claimable To Date | 0522-COMMUNITY SERVICES | 0590-HUD HOMEOWNERS GRANT | 0591-HOUSING RENOV | 0592-HUD BLOCK GRANT | 0593-HUD EMERGENCY SHELTER GRANT | 0594-HUD HOME BLOCK GRANT | 0650-PUBLIC WORKS | 0860-CONTRA COSTA HEALTH PLAN |
|----------------------------------|-------------------|-------------------------|---------------------------|--------------------|----------------------|----------------------------------|---------------------------|-------------------|-------------------------------|
| 00-BUILDING DEPRECIATION         | \$8,132,045       | \$296,362               | -                         | -                  | -                    | -                                | -                         | \$196,461         | \$105,904                     |
| 0000-EQUIPMENT DEPRECIATION      | \$8,134,825       | \$71,663                | -                         | -                  | -                    | -                                | -                         | \$67,123          | -                             |
| 0000-BUILDING RENTAL RATES       | \$1,653,548       | -                       | -                         | -                  | -                    | -                                | -                         | -                 | -                             |
| 0003-COUNTY ADMINISTRATOR        | \$5,887,193       | \$130,096               | \$19                      | \$860              | \$183                | \$39                             | \$63                      | \$268,399         | \$670,003                     |
| 0010-AUDITOR-CONTROLLER          | \$7,207,853       | \$99,415                | \$68                      | \$594              | \$279                | \$168                            | \$242                     | \$108,195         | \$3,149,182                   |
| 0000-COS-ANNUAL AUDIT            | \$405,328         | \$11,929                | \$7                       | -                  | \$70                 | \$15                             | \$24                      | \$9,237           | \$220,884                     |
| 0015-TREASURER-TAX COLLECTOR     | \$618,618         | \$2,847                 | \$0                       | \$12               | \$62                 | \$7                              | \$7                       | \$2,161           | \$478,136                     |
| 0020-PURCHASING                  | \$634,124         | \$14,532                | -                         | -                  | -                    | -                                | -                         | \$134,616         | -                             |
| 0030-COUNTY COUNSEL              | \$2,073,178       | \$8,104                 | -                         | -                  | -                    | -                                | -                         | (\$149,976)       | -                             |
| 0035-HUMAN RESOURCES             | \$5,064,985       | \$128,227               | -                         | \$1,042            | -                    | -                                | -                         | \$118,324         | \$112,690                     |
| 0050-COMMUNICATIONS              | \$5,507,632       | \$164,370               | -                         | \$594              | -                    | -                                | -                         | \$114,162         | \$83,935                      |
| 0077-BUILDING OCCUPANCY          | \$15,353,505      | -                       | -                         | -                  | -                    | -                                | -                         | -                 | -                             |
| 0079-FACILITIES MAINTENANCE      | \$2,317,296       | \$107,995               | -                         | -                  | \$596                | -                                | \$596                     | \$39,623          | \$29,436                      |
| 0145-EMPLOYEE / RETIREE BENEFITS | \$1,110,180       | \$80,654                | -                         | \$142              | -                    | -                                | -                         | \$30,896          | \$34,457                      |
| 0147-INFORMATION TECHNOLOGY      | \$2,893,053       | \$22,951                | -                         | \$727              | -                    | -                                | -                         | \$105,543         | \$4,320                       |
| 0148-PRINT AND MAIL SERVICES     | \$988,768         | \$8,705                 | -                         | \$8                | \$91                 | -                                | -                         | \$5,243           | \$119,655                     |
| 0150-INSURANCE / RISK MANAGEMENT | \$6,181,211       | -                       | -                         | -                  | -                    | -                                | -                         | \$110,659         | -                             |
| Total Actual Costs               | \$73,973,396      | \$1,119,834             | \$94                      | \$3,979            | \$1,283              | \$219                            | \$934                     | \$1,120,367       | \$5,008,402                   |
| Roll Forward Amounts             | \$2,174,453       | \$133,414               | (\$7)                     | (\$483)            | (\$6,486)            | \$30                             | \$221                     | \$98,531          | (\$235,276)                   |
| Regular Adjustments              | -                 | -                       | -                         | -                  | -                    | -                                | -                         | -                 | -                             |
| One-Time Adjustments             | -                 | -                       | -                         | -                  | -                    | -                                | -                         | -                 | -                             |
| Total Claimable Costs            | \$76,147,809      | \$1,253,248             | \$87                      | \$3,497            | (\$5,202)            | \$250                            | \$1,155                   | \$1,218,897       | \$4,773,129                   |

County of Contra Costa  
2 CFR part 200

Exhibit A

Cost Exhibit (continued)

| Department                       | Claimable To Date | 4980-RETIREMENT<br>ADMINISTRATION | 4983-SPECIAL DIST<br>PROP DMG | 4987-MEDICAL<br>LIABILITY FUND | 4992-WORKERS COMP<br>(CCRRE) | 4996-WORKERS COMP<br>(COUNTY) | 4997-AUTO<br>LIABILITY | 4998-PUBLIC<br>LIABILITY | 0006-ROAD<br>FUNDS |
|----------------------------------|-------------------|-----------------------------------|-------------------------------|--------------------------------|------------------------------|-------------------------------|------------------------|--------------------------|--------------------|
| 00-BUILDING DEPRECIATION         | \$8,132,045       | -                                 | -                             | -                              | -                            | -                             | -                      | -                        | -                  |
| 0000-EQUIPMENT DEPRECIATION      | \$8,134,825       | -                                 | -                             | -                              | -                            | -                             | -                      | -                        | \$433,168          |
| 0000-BUILDING RENTAL RATES       | \$1,653,548       | -                                 | -                             | -                              | -                            | -                             | -                      | -                        | -                  |
| 0003-COUNTY ADMINISTRATOR        | \$5,887,193       | \$7                               | -                             | -                              | -                            | -                             | -                      | -                        | \$2,393            |
| 0010-AUDITOR-CONTROLLER          | \$7,207,853       | \$24                              | -                             | -                              | -                            | -                             | -                      | -                        | \$9,937            |
| 0000-BOSS-ANNUAL AUDIT           | \$405,328         | \$3                               | -                             | -                              | -                            | -                             | -                      | -                        | \$916              |
| 0015-TREASURER-TAX COLLECTOR     | \$618,618         | -                                 | -                             | -                              | -                            | -                             | -                      | -                        | \$327              |
| 0020-PURCHASING                  | \$634,124         | -                                 | -                             | -                              | -                            | -                             | -                      | -                        | -                  |
| 0030-COUNTY COUNSEL              | \$2,073,178       | -                                 | -                             | -                              | -                            | -                             | -                      | -                        | \$236,360          |
| 0035-HUMAN RESOURCES             | \$5,064,985       | -                                 | -                             | -                              | -                            | -                             | -                      | -                        | -                  |
| 0050-COMMUNICATIONS              | \$5,507,532       | -                                 | -                             | -                              | -                            | -                             | -                      | -                        | -                  |
| 0077-BUILDING OCCUPANCY          | \$15,353,505      | -                                 | -                             | -                              | -                            | -                             | -                      | -                        | -                  |
| 0079-FACILITIES MAINTENANCE      | \$2,317,298       | -                                 | -                             | -                              | -                            | -                             | -                      | -                        | \$6,437            |
| 0145-EMPLOYEE / RETIREE BENEFITS | \$1,110,180       | -                                 | -                             | -                              | -                            | -                             | -                      | -                        | -                  |
| 0147-INFORMATION TECHNOLOGY      | \$2,893,053       | -                                 | -                             | -                              | -                            | -                             | -                      | -                        | -                  |
| 0148-PRINT AND MAIL SERVICES     | \$988,768         | -                                 | -                             | -                              | -                            | (\$462)                       | -                      | -                        | \$64               |
| 0150-INSURANCE / RISK MANAGEMENT | \$6,181,211       | -                                 | \$896                         | \$23,833                       | \$34,083                     | \$265,009                     | \$10,578               | \$31,355                 | -                  |
| Total Actual Costs               | \$73,973,396      | \$33                              | \$896                         | \$23,833                       | \$34,083                     | \$264,547                     | \$10,578               | \$31,355                 | \$689,601          |
| Roll Forward Amounts             | \$2,174,453       | (\$8,969)                         | \$21                          | \$2,803                        | \$13,339                     | \$96,638                      | \$3,300                | \$1,606                  | (\$66,282)         |
| Regular Adjustments              | -                 | -                                 | -                             | -                              | -                            | -                             | -                      | -                        | -                  |
| One-Time Adjustments             | -                 | -                                 | -                             | -                              | -                            | -                             | -                      | -                        | -                  |
| Total Claimable Costs            | \$76,147,809      | (\$8,932)                         | \$878                         | \$26,336                       | \$47,433                     | \$361,185                     | \$13,877               | \$32,960                 | \$623,319          |

County of Contra Costa  
2 CFR part 200

Exhibit A

Cost Exhibit (continued)

| Department                       | Claimable Totals | 0589-CHILD DEVELOPMENT | 0620-LIBRARY | 0841-AIRPORT | 0540-HS-HOSPITAL ENTERPRISE | 0064-FLEET SERVICES | 7300-CONSOLIDATED FFE | 7028-CROCKET-CARQ FFE | 7160-EAST CC FFE |
|----------------------------------|------------------|------------------------|--------------|--------------|-----------------------------|---------------------|-----------------------|-----------------------|------------------|
| 00-BUILDING DEPRECIATION         | \$8,132,045      | \$21,696               | \$17         | -            | \$440,707                   | \$2,888             | -                     | -                     | -                |
| 0000-EQUIPMENT DEPRECIATION      | \$8,134,825      | -                      | \$241,144    | \$74,696     | -                           | \$3,076,447         | \$992,400             | \$196,629             | -                |
| 0000-BUILDING RENTAL RATES       | \$1,653,548      | -                      | -            | -            | \$384,033                   | -                   | -                     | -                     | -                |
| 0003-COUNTY ADMINISTRATOR        | \$5,687,193      | \$33,964               | \$218,310    | \$7,661      | \$1,445,048                 | \$9,673             | \$198,967             | \$8,475               | \$31             |
| 0010-AUDITOR-CONTROLLER          | \$7,207,853      | \$23,493               | \$184,440    | \$9,253      | \$1,083,173                 | \$17,383            | \$158,544             | \$15,772              | \$112            |
| 0000-BOS-ANNUAL AUDIT            | \$405,328        | -                      | \$4,053      | \$966        | \$20,041                    | \$537               | \$3,179               | \$117                 | \$12             |
| 0015-TREASURER-TAX COLLECTOR     | \$618,618        | \$463                  | \$4,288      | \$360        | \$31,004                    | \$734               | \$5,362               | \$241                 | -                |
| 0020-PURCHASING                  | \$634,124        | -                      | \$30,904     | -            | \$176,665                   | -                   | \$12,479              | -                     | -                |
| 0030-COUNTY COUNSEL              | \$2,073,178      | -                      | \$35,105     | \$4,861      | (\$53,327)                  | -                   | \$20,024              | -                     | -                |
| 0035-HUMAN RESOURCES             | \$5,064,985      | \$41,179               | \$210,685    | \$7,819      | \$1,466,276                 | \$9,904             | \$218,925             | \$9,904               | -                |
| 0050-COMMUNICATIONS              | \$5,507,632      | \$4,412                | \$87,623     | \$23,429     | \$1,220,861                 | \$4,074             | \$92,569              | -                     | -                |
| 0077-BUILDING OCCUPANCY          | \$15,353,505     | -                      | -            | -            | -                           | -                   | -                     | -                     | -                |
| 0079-FACILITIES MAINTENANCE      | \$2,317,298      | -                      | \$77,059     | \$20,225     | \$744,365                   | \$24,363            | \$23,365              | \$198                 | -                |
| 0145-EMPLOYEE / RETIREE BENEFITS | \$1,110,180      | \$14,798               | \$95,718     | \$665        | \$388,639                   | \$3,109             | (\$29,294)            | \$4,882               | -                |
| 0147-INFORMATION TECHNOLOGY      | \$2,893,053      | \$1,405                | \$8,031      | \$4,332      | \$422,951                   | \$322               | \$65,445              | \$29                  | -                |
| 0148-PRINT AND MAIL SERVICES     | \$988,768        | \$304                  | \$8,407      | \$358        | \$77,047                    | (\$69)              | \$1,844               | -                     | -                |
| 0150-INSURANCE / RISK MANAGEMENT | \$6,181,211      | -                      | -            | -            | -                           | -                   | -                     | -                     | -                |
| Total Actual Costs               | \$73,973,396     | \$141,705              | \$1,196,685  | \$154,654    | \$7,967,483                 | \$3,149,235         | \$1,764,699           | \$196,147             | \$165            |
| Roll Forward Amounts             | \$2,174,453      | (\$45,726)             | (\$16,172)   | (\$8,076)    | (\$31,998)                  | \$317,378           | \$94,221              | \$95,209              | (\$41)           |
| Regular Adjustments              | -                | -                      | -            | -            | -                           | -                   | -                     | -                     | -                |
| One-Time Adjustments             | -                | -                      | -            | -            | -                           | -                   | -                     | -                     | -                |
| Total Claimable Costs            | \$76,147,809     | \$94,979               | \$1,180,414  | \$146,477    | \$7,835,525                 | \$3,466,612         | \$1,858,920           | \$251,356             | \$114            |



County of Contra Costa  
2 CFR part 200

Exhibit A

Cost Exhibit (continued)

| Department                       | Claimable Totals | 25XXXX-FLOOD<br>CONTROL | 7830-SAN RAMON<br>FIRE | 7840-KENSINGTON<br>FIRE | 7800-RODEO-HERCULES<br>FIRE | 7274-MORAGA-ORINDA<br>FIRE | 8150-LOCAL<br>AGENCY<br>FORMATION<br>(LAFCO) | 000000-FIRST<br>FIVE | 000000-ALL<br>OTHER |
|----------------------------------|------------------|-------------------------|------------------------|-------------------------|-----------------------------|----------------------------|--|----------------------|---------------------|
| 00-BUILDING DEPRECIATION         | \$8,132,045      | -                       | -                      | -                       | -                           | -                          | -  | -                    | \$309,793           |
| 0000-EQUIPMENT DEPRECIATION      | \$8,134,825      | -                       | -                      | -                       | -                           | -                          | -  | -                    | -                   |
| 0000-BUILDING RENTAL RATES       | \$1,653,548      | -                       | -                      | -                       | -                           | -                          | -  | -                    | \$62,270            |
| 0003-COUNTY ADMINISTRATOR        | \$5,887,193      | \$1,963                 | \$26                   | \$80                    | \$9,996                     | \$35                       | \$880  | -                    | \$59,610            |
| 0010-AUDITOR-CONTROLLER          | \$7,207,853      | \$7,785                 | \$95                   | \$367                   | \$9,008                     | \$127                      | \$594  | -                    | \$147,839           |
| 0000-BOS-ANNUAL AUDIT            | \$405,328        | \$797                   | \$10                   | \$31                    | \$205                       | \$13                       | -  | -                    | \$9,605             |
| 0015-TREASURER-TAX COLLECTOR     | \$618,618        | \$238                   | -                      | \$37                    | \$382                       | -                          | \$12   | -                    | \$12,261            |
| 0020-PURCHASING                  | \$634,124        | -                       | -                      | -                       | -                           | -                          | -  | -                    | \$3,379             |
| 0030-COUNTY COUNSEL              | \$2,073,178      | \$22,469                | -                      | -                       | -                           | -                          | \$2,380                                      | \$10,896             | \$36,270            |
| 0035-HUMAN RESOURCES             | \$5,064,985      | -                       | -                      | -                       | \$11,467                    | -                          | \$1,042                                      | -                    | \$37,009            |
| 0050-COMMUNICATIONS              | \$5,507,532      | \$7,807                 | -                      | -                       | -                           | -                          | -  | -                    | \$60,171            |
| 0077-BUILDING OCCUPANCY          | \$15,263,505     | -                       | -                      | -                       | -                           | -                          | -  | -                    | \$801,993           |
| 0079-FACILITIES MAINTENANCE      | \$2,317,298      | \$57                    | -                      | -                       | -                           | -                          | -  | -                    | \$140,005           |
| 0145-EMPLOYEE / RETIREE BENEFITS | \$1,110,180      | -                       | -                      | -                       | (\$4,693)                   | -                          | \$15   | -                    | \$5,780             |
| 0147-INFORMATION TECHNOLOGY      | \$2,893,053      | -                       | -                      | -                       | \$351                       | -                          | -  | -                    | \$41,199            |
| 0148-PRINT AND MAIL SERVICES     | \$988,768        | \$105                   | -                      | -                       | \$20                        | -                          | \$51   | -                    | \$9,757             |
| 0150-INSURANCE / RISK MANAGEMENT | \$6,181,211      | -                       | -                      | -                       | -                           | -                          | -  | -                    | -                   |
| Total Actual Costs               | \$73,973,396     | \$41,211                | \$131                  | \$514                   | \$25,749                    | \$175                      | \$4,934                                      | \$10,896             | \$2,336,940         |
| Roll Forward Amounts             | \$2,174,453      | \$9,543                 | (\$4)                  | (\$89)                  | (\$2,102)                   | (\$35)                     | (\$6,396)                                    | \$697                | \$3,204             |
| Regular Adjustments              | -                | -                       | -                      | -                       | -                           | -                          | -  | -                    | -                   |
| One-Time Adjustments             | -                | -                       | -                      | -                       | -                           | -                          | -  | -                    | -                   |
| Total Claimable Costs            | \$76,147,809     | \$50,754                | \$91                   | \$429                   | \$24,646                    | \$140                      | (\$1,461)                                    | \$11,593             | \$2,340,144         |

County of Contra Costa  
2 CFR part 200

Exhibit A

Cost Exhibit (continued)

| Department                       | Claimable To Date | 2nd Alloc Remains | Sub Total    | Direct Billed | Unallocated   | Total         |
|----------------------------------|-------------------|-------------------|--------------|---------------|---------------|---------------|
| 00-BUILDING DEPRECIATION         | \$8,132,045       | -                 | \$8,132,045  | -             | -             | \$8,132,045   |
| 0000-EQUIPMENT DEPRECIATION      | \$8,134,825       | -                 | \$8,134,825  | -             | -             | \$8,134,825   |
| 0000-BUILDING RENTAL RATES       | \$1,653,548       | \$0               | \$1,653,548  | -             | -             | \$1,653,548   |
| 0003-COUNTY ADMINISTRATOR        | \$5,687,193       | \$0               | \$5,687,193  | -             | \$10,414,127  | \$16,101,319  |
| 0010-AUDITOR-CONTROLLER          | \$7,207,853       | (\$0)             | \$7,207,853  | \$172,943     | \$2,455,684   | \$9,836,481   |
| 0000-BOSS-ANNUAL AUDIT           | \$405,328         | -                 | \$405,328    | -             | \$629,605     | \$1,034,932   |
| 0015-TREASURER-TAX COLLECTOR     | \$618,618         | -                 | \$618,618    | -             | \$5,211,758   | \$5,830,376   |
| 0020-PURCHASING                  | \$634,124         | \$0               | \$634,124    | \$416,928     | -             | \$1,051,052   |
| 0030-COUNTY COUNSEL              | \$2,073,178       | \$0               | \$2,073,178  | \$7,457,800   | \$2,118,777   | \$11,649,755  |
| 0035-HUMAN RESOURCES             | \$5,064,985       | \$0               | \$5,064,985  | -             | -             | \$5,064,985   |
| 0050-COMMUNICATIONS              | \$5,807,632       | (\$0)             | \$5,807,632  | \$6,663,902   | -             | \$12,171,534  |
| 0077-BUILDING OCCUPANCY          | \$15,353,805      | (\$0)             | \$15,353,805 | \$234,531     | -             | \$15,588,337  |
| 0079-FACILITIES MAINTENANCE      | \$2,317,298       | (\$0)             | \$2,317,298  | \$84,966,603  | \$40,509,605  | \$127,793,507 |
| 0145-EMPLOYEE / RETIREE BENEFITS | \$1,110,180       | \$0               | \$1,110,180  | -             | -             | \$1,110,180   |
| 0147-INFORMATION TECHNOLOGY      | \$2,893,063       | \$0               | \$2,893,063  | \$12,447,896  | -             | \$15,340,959  |
| 0148-PRINT AND MAIL SERVICES     | \$988,768         | (\$0)             | \$988,768    | \$4,175,026   | -             | \$5,163,794   |
| 0150-INSURANCE / RISK MANAGEMENT | \$6,181,211       | -                 | \$6,181,211  | \$4,703,725   | \$48,666,377  | \$59,441,313  |
| Total Actual Costs               | \$73,973,366      | -                 | \$73,973,366 | \$121,229,354 | \$109,896,933 | \$305,096,643 |
| Roll Forward Amounts             | \$2,174,453       | -                 | \$2,174,453  | -             | -             | \$2,174,453   |
| Regular Adjustments              | -                 | -                 | -            | -             | -             | -             |
| One-Time Adjustments             | -                 | -                 | -            | -             | -             | -             |
| Total Claimable Costs            | \$76,147,809      | \$0               | \$76,147,809 | \$121,229,354 | \$109,896,933 | \$307,273,096 |