



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Contra Costa
Martinez, California**

**Date: June 20, 2022
Filing Ref: CON23**

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 **2022-23**. 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 **2020-21**, and as estimated costs for fiscal year **2022-23** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2022**, 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
2. Auditor-Controller
3. Purchasing
4. County Counsel
5. Communications
6. Building Occupancy
7. Facilities Maintenance
8. Information Technology
9. Print and Mail Services
10. Insurance/Risk Management
11. Fleet Services (ISF)
12. Employment Dental Insurance (ISF)
13. Long-term Disability (ISF)
14. Workers' Compensation Insurance County General (ISF)
15. Workers' Compensation Insurance Fire Protection (ISF)
16. Automotive Liability Insurance (ISF)
17. Public Liability Insurance (ISF)
18. State Unemployment Insurance (ISF)
19. Medical Liability Insurance (ISF)
20. Special District Property 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 2022-23 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF CONTRA COSTA

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Robert Campbell

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

Name
Auditor-Controller

Title

6-21-2022

6-29-2022

Date

Date

**Negotiated by Anthony Pok
Telephone (916) 259-5536**

cc: State and Federal Agencies

Attachment: Exhibit A

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Exhibit A

Cost Exhibit

Department	Claimable Total	0001-BOARD OF SUPERVISORS	0002-CLERK OF THE BOARD	0005-GENERAL COUNTY REVENUE	0007-BOARD MITIGATION PROG	0016-ASSESSOR	0025-MGMT INFO SYSTEMS	0036-PERSONNEL MERT BOARD	0043-ELECTIONS
00-BUILDING DEPRECIATION	\$8,135,673	\$112,920	\$35,139	-	-	\$209,436	-	\$2,946	\$99,217
0000-EQUIPMENT DEPRECIATION	\$8,171,921	\$1,026	-	-	-	\$28,332	\$25,183	-	\$52,686
000-BUILDING RENTAL RATES	\$1,439,881	-	-	-	-	\$126,037	-	-	-
0003-COUNTY ADMINISTRATOR	\$3,234,808	\$9,080	\$2,190	\$1,662	\$9	\$28,006	\$63	\$46	\$13,868
0010-AUTODIRECTOR CONTROLLER	\$7,873,654	\$10,466	\$4,057	\$9,101	\$62	\$36,236	\$611	\$327	\$24,075
00000-BOS-ANNUAL AUDIT	\$407,705	\$49	\$167	\$839	\$6	\$481	\$29	\$26	\$669
0015-TREASURER-TAX COLLECTOR	\$679,796	\$248	\$112	-	-	\$826	\$26	\$23	\$1,426
0020-PURCHASING	\$806,666	\$1,426	-	-	-	\$5,968	-	-	-
0030-COUNTY COUNSEL	\$2,103,850	\$494,769	-	-	-	\$237,906	-	\$41,373	\$61,612
0035-HUMAN RESOURCES	\$4,732,074	\$16,092	\$3,413	-	-	\$48,277	-	-	\$22,919
0050-COMMUNICATIONS	\$4,904,485	\$26,669	\$8,010	-	-	\$33,841	\$2,386	\$906	\$23,924
007-BUILDING OCCUPANCY	\$23,826,960	\$262,631	\$66,391	-	-	\$306,610	-	\$31,741	\$249,917
0079-FACILITIES MAINTENANCE	\$2,686,262	\$14,004	-	-	-	\$3,238	\$2	\$99	\$12,706
0145-EMPLOYEE/RETIREE BENEFITS	\$1,203,867	\$4,508	\$1,016	-	-	\$14,694	-	-	\$8,424
0147-INFORMATION TECHNOLOGY	\$2,063,960	\$19,681	\$2,049	-	-	\$487,620	\$301,791	-	(\$1,270)
0148-PRINT AND MAIL SERVICES	\$1,770,119	(\$73)	\$570	-	-	\$55,477	-	\$47	\$139,423
0150-INSURANCE/RISK MANAGEMENT	\$4,724,702	\$164,945	\$11,765	-	-	\$19,000	-	\$14	-
Total Actual Costs	\$78,777,324	\$1,127,331	\$124,880	\$11,492	\$65	\$1,641,232	\$329,979	\$77,647	\$1,189,493
Roll Forward Amounts	\$6,707,045	\$177,672	\$16,636	\$972	(\$30)	\$216,487	\$122,861	\$66,482	\$233,636
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	\$1,426,221	\$4,004	\$966	\$686	\$4	\$12,348	\$23	\$21	\$6,117
Total Claimable Costs	\$85,910,589	\$1,309,006	\$142,481	\$13,149	\$39	\$1,869,066	\$452,863	\$134,051	\$1,429,246

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Exhibit A

Cost Exhibit (continued)

Department	Claimable Total a	0085-FACILITY	0155-ECONOMIC	0202-T RIAL	0231-CH NG VENUE	0235-LAW &	0238-CIVIL GRAN D	0242-DISTRICT	0245-PUBLIC
		LIFECYCLE	PROMOTION	COURT S	TRIAL SIN CNTY	JUSTICE SYSTEMS	JURY	ATTORNEY	DEFENDER
00-BUILDING DEPRECIATION	\$8,135,673	-	-	\$72,160	-	-	-	\$126,134	\$18,113
0000-EQUIPMENT DEPRECIATION	\$8,171,921	-	-	-	-	-	-	-	\$6,225
000-BUILDING RENTAL RATES	\$1,439,881	-	-	-	-	-	-	-	-
0003-COUNTY ADMINISTRATOR	\$3,234,808	\$220	-	\$229	\$0	\$1,344	-	\$61,966	\$41,858
0010-AUDITOR-CONTROLLER	\$7,873,654	\$1,291	-	\$19,374	\$2	\$1,629	-	\$82,377	\$53,849
00000805-ANNUAL AUDIT	\$407,705	\$119	-	\$123	\$0	-	-	\$1,979	\$900
0015-TREASURER-TAX COLLECTOR	\$679,796	-	-	\$75	-	\$29	-	\$2,326	\$1,677
0020-PURCHASING	\$805,566	-	-	-	-	-	-	\$17,110	\$3,422
0030-COUNTY COUNSEL	\$2,103,850	-	-	\$601	-	-	-	\$238,071	\$32,689
0035-HUMAN RESOURCES	\$4,732,074	-	-	-	-	\$2,438	-	\$104,843	\$73,146
0050-COMMUNICATIONS	\$4,904,485	-	\$454	\$10,051	-	\$8,235	\$1,369	\$104,553	\$106,928
007-BUILDING OCCUPANCY	\$23,825,960	-	-	\$1,895,316	-	-	-	\$838,904	\$369,447
0079-FACILITIES MAINTENANCE	\$2,686,282	\$16,408	-	\$290	-	-	-	\$12,969	\$7,968
0145-EMPLOYEE / RETIREE BENEFITS	\$1,203,867	-	-	-	-	\$645	-	\$20,794	\$15,677
0147-INFORMATION TECHNOLOGY	\$2,053,960	-	(\$80)	\$803,368	-	\$5,272	(\$80)	\$108,514	\$112,228
0148-PRINT AND MAIL SERVICES	\$1,770,119	-	\$1	-	-	-	-	\$8,401	\$7,205
0150-INSURANCE / RISK MANAGEMENT	\$4,724,702	-	-	-	-	-	-	\$315,578	\$41,405
Total Actual Costs	\$78,777,324	\$18,039	\$374	\$2,601,666	\$2	\$19,492	\$1,279	\$2,044,498	\$882,769
Roll Forward Amounts	\$5,707,045	(\$21,966)	(\$130)	(\$363,689)	(\$0)	(\$13,197)	\$153	\$193,314	\$604
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	\$1,425,221	\$97	-	\$101	-	\$593	-	\$27,314	\$18,451
Total Claimable Costs	\$85,910,589	(\$3,830)	\$244	\$2,137,979	\$2	\$6,888	\$1,431	\$2,265,126	\$901,825

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Exhibit A

Cost Exhibit (continued)

Department	Claimable Total	0245-DA WELFARE FRAUD	0248-CONFLICT DEFENSE SERVICES	0249-DCSS	0255-SHERIFF	0258-SHERIFF LAW ENFORCEMENT	0259-AUTO POLICE SVC AREAS	0277-SHERIFF POLICE SERVICES	0280-CONSERVATION AND DEVELOPMENT
00-BUILDING DEPRECIATION	\$8,135,673	-	-	\$97,185	\$701,617	-	-	-	\$31,059
0000-EQUIPMENT DEPRECIATION	\$8,171,921	-	-	-	\$1,508,424	-	-	\$5,525	\$140,986
000-BUILDING RENTAL RATES	\$1,439,881	-	-	\$11,896	-	-	-	-	-
0003-COUNTY ADMINISTRATOR	\$3,234,808	\$680	-	\$37,115	\$141,010	\$6,205	-	\$26,804	\$44,717
0010-AUTODIR-CONTROLLER	\$7,873,654	\$1,275	-	\$42,037	\$175,675	\$8,387	-	\$30,112	\$59,721
000000-S-ANNUAL AUDIT	\$407,705	\$61	-	\$3,707	\$2,341	\$158	-	\$92	\$5,379
0015-TREASURER-TAX COLLECTOR	\$679,796	\$21	-	\$915	\$4,298	\$190	-	\$575	\$1,467
0020-PURCHASING	\$805,566	-	-	\$12,262	\$105,079	-	-	-	\$6,844
0030-COUNTY COUNSEL	\$2,103,850	-	-	\$715	\$478,203	-	-	-	\$51,841
0035-HUMAN RESOURCES	\$4,732,074	\$975	-	\$64,896	\$231,630	\$10,728	-	\$47,789	\$72,171
0050-COMMUNICATIONS	\$4,904,485	\$1,265	-	\$10,696	\$645,873	\$2,434	-	\$9,745	\$93,248
007-BUILDING OCCUPANCY	\$23,825,960	-	-	-	\$5,397,214	-	-	-	-
0079-FACILITIES MAINTENANCE	\$2,698,282	-	-	\$11,536	\$30,199	\$4,432	-	\$1,292	\$17,900
0145-EMPLOYEE/RETIREEBENEFITS	\$1,203,867	\$230	-	\$20,351	\$6,303	\$4,056	-	\$5,172	\$19,947
0147-INFORMATION TECHNOLOGY	\$2,053,960	\$1,270	\$22	(\$6,437)	\$17,617	\$714	-	\$4,118	\$27,774
0148-PRINT AND MAIL SERVICES	\$1,770,119	(\$65)	-	\$11,409	\$16,699	(\$133)	-	-	\$13,814
0150-INSURANCE/RISK MANAGEMENT	\$4,724,702	-	-	-	\$3,081,887	-	-	-	-
Total Actual Costs	\$78,777,324	\$5,682	\$22	\$317,903	\$12,445,057	\$37,172	-	\$132,025	\$86,865
Roll Forward Amounts	\$5,707,045	(\$771)	(\$203)	(\$80,441)	\$3,080,070	(\$6,853)	-	(\$39,656)	(\$85,249)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	\$1,425,221	\$287	-	\$16,360	\$62,103	\$2,737	-	\$11,691	\$19,719
Total Claimable Costs	\$85,910,589	\$5,198	(\$181)	\$253,823	\$15,587,239	\$33,066	-	\$104,060	\$621,336

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Exhibit A

Cost Exhibit (continued)

Department	Claimable Total	0285-ABAG SEP GRANT	0300-SHERIFF DETENTION	0501-HEALTH SVCS- DETENTION INMATES	0308-PROBATION	0309-PROBATION FACILITIES	0525-JUSTICE SYSTEM PROGRAMS	0530-CO DRAINAGE MAINTENANCE	0535-AG WEIGHTS & MEASURES
00-BUILDING DEPRECIATION	\$8,135,673	-	\$1,455,621	-	\$1,035,731	-	-	-	-
0000-EQUIPMENT DEPRECIATION	\$8,117,921	-	\$140,949	\$12,577	\$25,935	\$37,480	-	-	\$71,408
000-BUILDING RENTAL RATES	\$1,439,881	-	-	-	\$10,198	-	-	-	-
0003-COUNTY ADMINISTRATOR	\$3,234,808	-	\$104,666	\$1,318	\$85,925	\$976	-	\$52	\$11,856
0010-AUTOMOTIVE CONTROLLER	\$7,873,654	-	\$132,096	\$9,472	\$131,435	\$7,483	-	\$345	\$18,791
00000-BOS-ANNUAL AUDIT	\$407,705	-	\$1,380	\$712	\$1,134	\$527	-	\$28	\$643
0015-TREASURER-TAX COLLECTOR	\$679,795	-	\$3,837	\$686	\$2,395	\$724	-	\$17	\$422
0020-PURCHASING	\$805,565	-	-	-	\$28,801	-	-	-	\$3,137
0030-COUNTY COUNSEL	\$2,103,850	-	-	-	\$88,458	-	-	-	\$58,657
0035-HUMAN RESOURCES	\$4,732,074	-	\$185,304	-	\$148,731	-	-	-	\$19,993
0050-COMMUNICATIONS	\$4,904,485	-	\$168,692	\$43,057	\$100,471	\$64,928	-	-	\$15,965
007-BUILDING OCCUPANCY	\$23,825,950	-	\$4,990,690	-	\$477,835	\$2,142,891	-	-	\$242,494
0079-FACILITIES MAINTENANCE	\$2,698,282	-	\$75,262	\$17,968	\$20,255	\$45,473	-	\$497	\$22,574
0145-EMPLOYEE / RETIREE BENEFITS	\$1,203,867	(\$113)	\$3,651	(\$11,957)	\$35,475	(\$25,645)	-	-	\$5,788
0147-INFORMATION TECHNOLOGY	\$2,053,990	\$42	\$15,001	\$4,118	\$44,803	\$5,452	-	-	(\$3,083)
0148-PRINT AND MAIL SERVICES	\$1,770,115	\$10,310	\$17,084	\$700	\$5,299	\$5,108	-	-	\$4,080
0150-INSURANCE / RISK MANAGEMENT	\$4,724,702	-	-	-	\$90,589	-	-	-	\$222,599
Total Actual Costs	\$78,777,324	\$10,240	\$7,295,033	\$78,631	\$2,395,473	\$2,287,407	-	\$940	\$695,225
Roll Forward Amounts	\$5,707,045	\$9,113	(\$51,934)	\$28,129	(\$30,087)	\$160,223	-	(\$512)	\$81,329
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	\$1,425,221	-	\$45,169	\$881	\$37,876	\$430	-	\$23	\$5,227
Total Claimable Costs	\$85,910,589	\$19,352	\$7,289,268	\$107,341	\$2,343,262	\$2,448,060	-	\$450	\$782,782

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Exhibit A

Cost Exhibit (continued)

Department	Claimable Total	0355-RECORDER	0359-CORONER	0362-EMERGENCY SERVICES	0366-ANIMAL SERVICES	0450-HS-PUBLIC HEALTH	0451-CONSERVATORSHIP	0452-HS-ENVIRONMENTAL HEALTH	0454-PUBLIC ADMINISTRATOR
00-BUILDING DEPRECIATION	\$8,135,673	\$99,233	-	\$1,105	\$351,374	\$49,907	\$75,949	\$62	-
0000-EQUIPMENT DEPRECIATION	\$8,111,921	\$20,545	\$31,266	\$205,495	\$40,827	\$83,315	-	\$117,218	-
000-BUILDING RENTAL RATES	\$1,439,881	-	-	-	-	-	-	-	-
0003-COUNTY ADMINISTRATOR	\$3,234,808	\$14,965	\$2,674	\$4,836	\$20,883	\$185,635	\$5,912	\$27,065	\$1,202
0010-AUTOMOTIVE CONTROLLER	\$7,873,654	\$28,444	\$4,695	\$9,111	\$91,581	\$246,220	\$5,825	\$65,741	\$1,993
000000-S-ANNUAL AUDIT	\$407,705	\$499	\$718	\$290	\$725	\$41,131	-	\$1,411	\$69
0015-TREASURER-TAX COLLECTOR	\$679,796	\$405	\$186	\$311	\$851	\$5,465	\$127	\$951	\$48
0020-PURCHASING	\$805,566	\$22,813	-	-	\$17,965	\$55,891	-	-	-
0030-COUNTY COUNSEL	\$2,103,850	\$43,748	-	-	\$4,987	-	-	-	-
0035-HUMAN RESOURCES	\$4,732,074	\$21,944	\$4,389	\$7,802	\$32,672	\$313,065	\$10,728	\$44,375	\$1,951
0050-COMMUNICATIONS	\$4,904,485	\$20,641	\$12,647	\$133,144	\$13,498	\$102,539	\$9,152	\$36,369	\$2,745
007-BUILDING OCCUPANCY	\$23,825,950	-	-	-	\$686,664	-	-	-	-
0079-FACILITIES MAINTENANCE	\$2,686,282	\$8,271	\$421	\$16,750	\$8,073	\$83,865	-	\$30,457	\$1,801
0145-EMPLOYEE / RETIREE BENEFITS	\$1,203,867	\$7,580	(\$1,116)	(\$852)	\$11,003	\$103,798	\$3,351	\$7,541	\$549
0147-INFORMATION TECHNOLOGY	\$2,053,990	(\$1,930)	\$335	\$630	\$5,888	\$18,657	\$967	\$3,889	\$168
0148-PRINT AND MAIL SERVICES	\$1,770,119	\$27,579	\$625	\$1,553	\$1,109	\$95,468	\$3,962	\$15,946	(\$78)
0150-INSURANCE / RISK MANAGEMENT	\$4,724,702	-	-	-	\$43,341	-	-	-	-
Total Actual Costs	\$78,777,324	\$314,705	\$95,742	\$380,175	\$1,353,423	\$1,385,958	\$115,694	\$351,027	\$10,450
Roll Forward Amounts	\$5,707,045	\$39,127	\$27,922	\$54,972	\$37,019	\$22,909	(\$1,150)	(\$19,634)	\$195
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	\$1,425,221	\$5,580	\$1,180	\$2,133	\$9,195	\$81,834	\$2,608	\$11,939	\$530
Total Claimable Costs	\$85,910,589	\$360,414	\$135,845	\$437,280	\$1,399,636	\$1,491,700	\$118,152	\$343,331	\$11,174

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Exhibit A

Cost Exhibit (continued)

Department	Claimable Total	0460-HS-CA CHILD SERVICES	0463-HS-HOMELESS	0466-HS DRUG ABUSE	0467-HS-MENTAL HEALTH	0473-KELLER SRCHRGEMITG M PROG	0501-EMPLOY-HUMAN SVC	0502-EHSD CHILDREN & FAMILY SVCS	0503-EHSD ADULT & AGING SVCS
00-BUILDING DEPRECIATION	\$8,135,673	\$31,088	\$154,455	\$33,781	\$290,664	-	-	\$285,865	\$148,518
0000-EQUIPMENT DEPRECIATION	\$8,171,921	\$13,127	-	-	-	-	-	-	-
000-BUILDING RENTAL RATES	\$1,439,881	-	-	-	-	-	\$886,668	-	-
0003-COUNTY ADMINISTRATOR	\$3,234,808	\$17,672	\$4,327	\$15,490	\$149,060	\$11	\$63,444	\$99,780	\$49,774
0010-AUDITOR-CONTROLLER	\$7,873,654	\$22,265	\$11,114	\$27,171	\$287,563	\$82	\$104,402	\$126,321	\$109,158
00000-BOS-ANNUAL AUDIT	\$407,705	\$266	\$696	\$965	\$10,304	\$6	\$43,232	\$1,499	\$5,680
0015-TREASURER-TAX COLLECTOR	\$679,796	\$654	\$533	\$963	\$20,414	\$1	\$17,662	\$3,379	\$1,575
0020-PURCHASING	\$805,566	-	-	-	-	-	\$59,343	-	-
0030-COUNTY COUNSEL	\$2,103,850	-	-	-	-	-	\$161,945	\$2,969	-
0035-HUMAN RESOURCES	\$4,732,074	\$31,209	\$5,852	\$24,870	\$239,432	-	\$104,843	\$176,039	\$87,268
0050-COMMUNICATIONS	\$4,904,485	\$15,373	\$29,960	\$27,164	\$66,672	-	\$173,202	\$141,663	\$43,216
007-BUILDING OCCUPANCY	\$23,825,960	-	-	-	-	-	-	-	-
0079-FACILITIES MAINTENANCE	\$2,686,282	\$3,241	\$90,479	\$17,982	\$151,435	\$17,096	\$31,783	\$100,476	\$46,006
0145-EMPLOYEE / RETIREE BENEFITS	\$1,203,867	\$8,494	\$1,694	\$8,100	\$72,691	-	\$30,078	\$53,238	\$26,897
0147-INFORMATION TECHNOLOGY	\$2,053,990	\$2,816	\$2,601	\$2,143	\$19,708	-	\$229,273	\$14,833	\$6,513
0148-PRINT AND MAIL SERVICES	\$1,770,119	\$4,730	\$517	\$2,161	\$16,369	-	\$297,604	\$44,724	\$199,062
0150-INSURANCE / RISK MANAGEMENT	\$4,724,702	-	-	-	-	-	-	-	-
Total Actual Costs	\$78,777,324	\$150,826	\$301,917	\$160,790	\$1,324,292	\$17,197	\$2,203,379	\$1,050,805	\$723,657
Roll Forward Amounts	\$5,707,045	(\$25,054)	\$66,827	\$2,484	(\$120,316)	(\$1,379)	(\$659,934)	(\$337,298)	(\$42,164)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	\$1,425,221	\$7,795	\$1,909	\$6,833	\$65,753	\$5	\$27,941	\$44,014	\$21,956
Total Claimable Costs	\$85,910,589	\$133,567	\$370,652	\$170,107	\$1,269,730	\$15,822	\$1,671,387	\$1,057,521	\$703,450

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Exhibit A

Cost Exhibit (continued)

Department	Claimable Total	0504-EHSD WORK FORCE SVCS	0506-CAL R LTH BNFT MARKET PLACE	0508-IN HOME SUPPORT SERVICES	0535-EHSD SERVICE INTEGRATION	0579-VETERANS SERVICE OFFICE	0580-KELLER CNY M MTGATM FUND	0581-ZERO TLR NCE DOM VOL INIT	0583-EHSD WFRD INVEST BOARD
00-BUILDING DEPRECIATION	\$8,135,673	\$1,021,953	-	-	-	\$205,185	-	-	-
0000-EQUIPMENT DEPRECIATION	\$8,171,921	\$1,435	-	-	-	-	-	-	-
000-BUILDING RENTAL RATES	\$1,439,881	-	-	-	-	-	-	-	-
0003-COUNTY ADMINISTRATOR	\$3,234,808	\$194,693	\$1	\$4,031	-	\$3,371	\$31	\$930	\$3,819
0010-AUDITOR-CONTROLLER	\$7,873,654	\$235,408	\$5	\$4,445	\$1	\$3,563	\$233	\$1,809	\$7,626
00000-BOS-ANNUAL AUDIT	\$407,705	\$2,109	\$0	-	-	-	\$17	\$67	\$321
0015-TREASURER-TAX COLLECTOR	\$679,795	\$4,954	-	\$85	\$0	\$69	\$21	\$101	\$316
0020-PURCHASING	\$805,565	-	-	-	-	\$1,711	-	-	-
0030-COUNTY COUNSEL	\$2,103,850	-	-	-	-	-	-	-	-
0035-HUMAN RESOURCES	\$4,732,074	\$345,225	-	\$7,315	-	\$5,852	-	\$1,453	\$5,852
0050-COMMUNICATIONS	\$4,904,485	\$313,535	-	\$5,493	-	\$4,881	-	-	\$5,431
007-BUILDING OCCUPANCY	\$23,825,950	-	-	-	-	\$164,551	-	-	-
0079-FACILITIES MAINTENANCE	\$2,686,282	\$338,218	-	-	-	-	-	-	\$16,253
0145-EMPLOYEE / RETIREE BENEFITS	\$1,203,857	\$115,598	-	\$2,323	-	\$1,957	-	\$435	\$1,743
0147-INFORMATION TECHNOLOGY	\$2,053,950	\$25,935	-	\$673	-	(\$355)	-	\$168	(\$4,722)
0148-PRINT AND MAIL SERVICES	\$1,770,115	\$140,125	-	\$8,848	-	\$403	-	-	\$3,249
0150-INSURANCE / RISK MANAGEMENT	\$4,724,702	-	-	-	-	\$1,554	-	-	-
Total Actual Costs	\$78,777,324	\$2,741,251	\$5	\$33,214	\$1	\$393,751	\$303	\$4,972	\$40,888
Roll Forward Amounts	\$5,707,045	(\$853,153)	(\$3)	(\$1,096)	-	\$13,596	(\$151)	(\$916)	(\$22,229)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	\$1,425,221	\$85,881	-	\$1,778	-	\$1,485	\$14	\$410	\$1,685
Total Claimable Costs	\$85,910,589	\$1,963,978	\$3	\$33,896	\$1	\$408,832	\$165	\$4,469	\$20,344

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Exhibit A

Cost Exhibit (continued)

Department	Claimable Total	0588-COMMUNITY SERVICES	0590-HUD HOPWA GRANT	0591-HOUSING REHAB	0592-HUD BLOCK GRANT	0593-HUD EMERGENCY SHELTER GR	0594-HUD HOME BLOCK GRANT	0650-PUBLIC WORKS	0860-CONTRA COSTA HEALTH PLAN
00-BUILDING DEPRECIATION	\$8,135,673	\$298,122	-	-	-	-	-	\$200,816	\$105,804
0000-EQUIPMENT DEPRECIATION	\$8,171,921	\$71,540	-	-	-	-	-	\$62,665	-
000-BUILDING RENTAL RATES	\$1,439,881	-	-	-	-	-	-	-	-
0003-COUNTY ADMINISTRATOR	\$3,234,808	\$63,199	\$8	\$537	\$99	\$23	\$37	\$82,800	\$464,536
0010-AUDITOR-CONTROLLER	\$7,873,654	\$87,989	\$49	\$693	\$1,013	\$166	\$239	\$113,621	\$3,689,053
000000-S-ANNUAL AUDIT	\$407,705	\$10,149	\$4	-	\$53	\$13	\$20	\$5,711	\$219,344
0015-TREASURER-TAX COLLECTOR	\$679,796	\$2,647	-	\$12	\$80	\$8	\$8	\$2,047	\$628,483
0020-PURCHASING	\$805,566	\$16,254	-	-	-	-	-	\$181,076	-
0030-COUNTY COUNSEL	\$2,103,850	\$9,685	-	-	-	-	-	(\$403,512)	-
0035-HUMAN RESOURCES	\$4,732,074	\$104,843	-	\$975	-	-	-	\$107,281	\$106,305
0050-COMMUNICATIONS	\$4,904,485	\$185,412	-	\$478	-	-	-	\$100,731	\$67,808
007-BUILDING OCCUPANCY	\$23,825,950	-	-	-	-	-	-	-	-
0079-FACILITIES MAINTENANCE	\$2,686,282	\$96,562	-	-	\$548	-	\$548	\$36,491	\$26,489
0145-EMPLOYEE/RETIREE BENEFITS	\$1,203,867	\$39,823	-	\$220	-	-	-	\$30,184	\$34,624
0147-INFORMATION TECHNOLOGY	\$2,053,990	(\$629)	-	(\$157)	-	-	-	(\$371)	\$10,105
0148-PRINT AND MAIL SERVICES	\$1,770,119	\$16,098	-	\$7	\$45	-	\$1	\$10,305	\$199,333
0150-INSURANCE/RISK MANAGEMENT	\$4,724,702	-	-	-	-	-	-	-	-
Total Actual Costs	\$78,777,324	\$911,683	\$62	\$2,665	\$1,839	\$200	\$854	\$629,746	\$5,451,694
Roll Forward Amounts	\$5,707,045	(\$176,369)	(\$36)	(\$2,299)	\$96	(\$43)	(\$68)	(\$778,914)	\$388,775
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	\$1,425,221	\$27,863	\$4	\$237	\$44	\$10	\$17	\$36,366	\$204,933
Total Claimable Costs	\$85,910,589	\$823,178	\$27	\$603	\$1,981	\$168	\$802	(\$212,512)	\$6,055,302

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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	4980-RETIREMENT ADMINISTRATION	4983-SPECIAL DIST PROP DMG	4987-MEDICAL LIABILITY FUND	4992-WORKERS COMP(OCCIRE)	4996-WORKERS COMP(COUNTY)	4997-AUTO LIABILITY	4998-PUBLIC LIABILITY	110800-0006- ROAD FUNDS
00-BUILDING DEPRECIATION	\$8,135,673	-	-	-	-	-	-	-	-
0000-EQUIPMENT DEPRECIATION	\$8,171,921	-	-	-	-	-	-	-	\$421,619
000-BUILDING RENTAL RATES	\$1,439,881	-	-	-	-	-	-	-	-
0003-COUNTY ADMINISTRATOR	\$3,234,808	\$4	-	-	-	-	-	-	\$1,698
0010-AUTODIR-CONTROLLER	\$7,873,654	\$28	-	-	-	-	-	-	\$11,787
000003-BO S-ANNUAL AUDIT	\$407,705	\$2	-	-	-	-	-	-	\$918
0015-TREASURER-TAX COLLECTOR	\$679,796	\$1	-	-	-	-	-	-	\$414
0020-PURCHASING	\$805,566	-	-	-	-	-	-	-	-
0030-COUNTY COUNSEL	\$2,103,850	-	-	-	-	-	-	-	\$299,051
0035-HUMAN RESOURCES	\$4,732,074	-	-	-	-	-	-	-	-
0050-COMMUNICATIONS	\$4,904,485	-	-	-	-	-	-	-	-
007-BUILDING OCCUPANCY	\$23,825,960	-	-	-	-	-	-	-	-
0079-FACILITIES MAINTENANCE	\$2,686,282	-	-	-	-	-	-	-	\$6,086
0145-EMPLOYEE / RETIREE BENEFITS	\$1,203,867	-	-	-	-	-	-	-	-
0147-INFORMATION TECHNOLOGY	\$2,053,990	-	-	-	-	-	-	-	-
0148-PRINT AND MAIL SERVICES	\$1,770,119	-	-	-	-	\$133	-	-	\$89
0150-INSURANCE / RISK MANAGEMENT	\$4,724,702	-	\$2,527	\$63,663	\$60,365	\$494,785	\$21,996	\$88,480	-
Total Actual Costs	\$78,777,324	\$36	\$2,527	\$63,663	\$60,365	\$494,653	\$21,996	\$88,480	\$741,681
Roll Forward Amounts	\$5,707,045	\$2	\$1,511	\$37,405	\$29,758	\$250,825	\$12,676	\$51,761	\$169,669
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	\$1,425,221	\$2	-	-	-	-	-	-	\$749
Total Claimable Costs	\$85,910,589	\$40	\$4,039	\$100,968	\$90,123	\$745,479	\$34,671	\$140,241	\$911,999

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Exhibit A

Cost Exhibit (continued)

Department	Claimable Total	11 1600-0523-CHILD DEVELOPMENT	120600-0620-LIBRARY	140100-0841-AIRPORT	145000-0540-H S- HOSPITAL ENTERPRISE	150100-0064-FL EET SERVICES	202000-7300-CO N SOLIDAT ED FFE	202800-7028-CROCK ET-CAR2 FIRE	306000-7160-EAST CO RRE
00-BUILDING DEPRECIATION	\$8,135,673	\$21,512	-	-	\$437,333	\$2,888	-	-	-
0000-EQUIPMENT DEPRECIATION	\$8,171,921	-	\$208,882	\$89,213	-	\$3,199,069	\$894,369	\$173,639	-
000-BUILDING RENTAL RATES	\$1,439,881	-	-	-	\$348,132	-	-	-	-
0003-COUNTY ADMINISTRATOR	\$3,234,808	\$19,616	\$94,716	\$4,989	\$829,882	\$6,600	\$122,369	\$8,673	\$21
0010-AUDITOR-CONTROLLER	\$7,873,654	\$21,701	\$131,938	\$9,846	\$1,196,575	\$32,230	\$197,998	\$11,258	\$120
0000-BOS-ANNUAL AUDIT	\$407,708	-	\$2,752	\$1,737	\$21,912	\$517	\$2,991	\$131	\$11
0015-TREASURER-TAX COLLECTOR	\$679,796	\$420	\$3,907	\$408	\$36,507	\$843	\$5,937	\$362	-
0020-PURCHASING	\$806,566	-	\$31,686	-	\$220,387	-	\$14,403	-	-
0030-COUNTY COUNSEL	\$2,103,850	-	\$30,422	\$12,790	\$83,889	-	\$9,977	-	-
0035-HUMAN RESOURCES	\$4,732,074	\$36,598	\$167,996	\$7,802	\$1,400,994	\$10,240	\$211,636	\$15,117	-
0050-COMMUNICATIONS	\$4,904,485	\$3,688	\$72,387	\$12,826	\$1,019,732	\$3,709	\$153,210	-	-
007-BUILDING OCCUPANCY	\$23,825,960	-	-	-	-	-	-	-	-
0079-FACILITIES MAINTENANCE	\$2,686,282	-	\$76,296	\$9,902	\$929,687	\$31,408	\$26,864	\$207	-
0145-EMPLOYEE / RETIREE BENEFITS	\$1,203,867	\$12,685	\$60,965	\$1,288	\$416,764	\$3,301	\$4,803	\$6,992	-
0147-INFORMATION TECHNOLOGY	\$2,053,960	\$3,319	\$8,690	(\$857)	(\$6,496)	\$673	(\$1,306)	\$168	-
0148-PRINT AND MAIL SERVICES	\$1,770,119	\$1,635	\$12,789	\$1,053	\$310,162	(\$25)	\$7,538	-	-
0150-INSURANCE / RISK MANAGEMENT	\$4,724,702	-	-	-	-	-	-	-	-
Total Actual Costs	\$78,777,324	\$120,174	\$893,413	\$180,998	\$7,205,390	\$3,291,414	\$1,650,200	\$216,436	\$152
Roll Forward Amounts	\$6,707,045	(\$44,179)	(\$460,836)	\$6,220	(\$673,857)	\$413,021	(\$167,856)	\$24,490	(\$6)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	\$1,426,221	\$8,683	\$41,753	\$2,201	\$365,871	\$2,911	\$53,963	\$3,782	\$9
Total Claimable Costs	\$85,910,589	\$84,649	\$484,328	\$189,419	\$6,897,404	\$3,707,345	\$1,546,610	\$244,707	\$153

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Exhibit A

Cost Exhibit (continued)

Department	Claimable Total	25XXXX-FLOOD CONTROL	300500-7830-SAN RAMON RRE	300700-7840- KENNINGTON RRE	301100-7800- RODEO-HERCULES RRE	307400-7274- MORAGA-ORINDA RRE	8150-LOCAL AGENCY FORMATION (LAFCD)	000000-FRST RVE	000000-ALL OTHER
00-BUILDING DEPRECIATION	\$8,135,673	-	-	-	-	-	-	-	\$309,821
0000-EQUIPMENT DEPRECIATION	\$8,171,921	-	-	-	-	-	-	-	-
000-BUILDING RENTAL RATES	\$1,439,881	-	-	-	-	-	-	-	\$57,289
0003-COUNTY ADMINISTRATOR	\$3,234,808	\$1,309	\$17	\$80	\$6,564	\$26	\$537	-	\$35,607
0010-AUDITOR-CONTROLLER	\$7,873,654	\$8,531	\$101	\$624	\$9,764	\$165	\$893	-	\$133,356
000000-BOS-ANNUAL AUDIT	\$407,705	\$805	\$9	\$43	\$202	\$14	-	-	\$8,931
0015-TREASURER-TAX COLLECTOR	\$679,796	\$245	-	\$65	\$452	-	\$12	-	\$14,549
0020-PURCHASING	\$805,566	-	-	-	-	-	-	-	-
0030-COUNTY COUNSEL	\$2,103,850	\$5,517	-	-	-	-	\$3,732	\$10,854	\$42,972
0035-HUMAN RESOURCES	\$4,732,074	-	-	-	\$11,216	-	\$975	-	\$34,623
0050-COMMUNICATIONS	\$4,904,485	\$12,432	-	-	-	-	-	-	\$761,454
007-BUILDING OCCUPANCY	\$23,825,950	-	-	-	-	-	-	-	\$5,721,744
0079-FACILITIES MAINTENANCE	\$2,686,282	\$253	-	-	-	-	-	-	\$178,482
0145-EMPLOYEE / RETIREE BENEFITS	\$1,203,867	-	-	-	(\$1,909)	-	\$123	-	\$7,413
0147-INFORMATION TECHNOLOGY	\$2,053,990	-	-	-	\$924	-	-	-	\$70,458
0148-PRINT AND MAIL SERVICES	\$1,770,119	\$545	-	-	-	-	\$781	-	\$48,671
0150-INSURANCE / RISK MANAGEMENT	\$4,724,702	-	-	-	-	-	-	-	-
Total Actual Costs	\$78,777,324	\$29,538	\$127	\$812	\$27,205	\$196	\$6,754	\$10,854	\$7,425,480
Roll Forward Amounts	\$5,707,045	(\$21,071)	(\$9)	\$307	(\$2,232)	\$15	\$165	\$2,273	\$4,863,426
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	\$1,425,221	\$577	\$8	\$35	\$2,891	\$12	\$237	-	\$15,708
Total Claimable Costs	\$85,910,589	\$9,144	\$126	\$1,154	\$27,863	\$223	\$7,166	\$13,128	\$12,104,614

County of Contra Costa
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Exhibit A

Cost Exhibit (continued)

Department	Claimable Total a	2nd Alloc Remain e	Sub Total	Direct Billed	Unallocated	Total
00-BUILDING DEPRECIATION	\$8,135,673	-	\$8,135,673	-	-	\$8,135,673
0000-EQUIPMENT DEPRECIATION	\$8,171,921	-	\$8,171,921	-	-	\$8,171,921
000-BUILDING RENTAL RATES	\$1,439,881	-	\$1,439,881	-	-	\$1,439,881
0003-COUNTY ADMINISTRATOR	\$3,234,808	-	\$3,234,808	-	\$8,186,343	\$11,421,151
0010-AUDITOR-CONTROLLER	\$7,873,654	-	\$7,873,654	\$200,191	\$2,499,917	\$10,573,761
00000-BOS-ANNUAL AUDIT	\$407,705	-	\$407,705	-	\$628,507	\$1,036,212
0015-TREASURER-TAX COLLECTOR	\$679,796	-	\$679,796	-	\$5,908,067	\$6,587,862
0020-PURCHASING	\$805,666	-	\$805,666	\$428,496	-	\$1,234,162
0030-COUNTY COUNSEL	\$2,103,850	-	\$2,103,850	\$8,125,624	\$2,314,948	\$12,544,423
0035-HUMAN RESOURCES	\$4,732,074	-	\$4,732,074	-	-	\$4,732,074
0050-COMMUNICATIONS	\$4,904,485	-	\$4,904,485	\$6,258,901	-	\$11,163,386
0077-BUILDING OCCUPANCY	\$23,825,950	-	\$23,825,950	\$233,196	(\$0)	\$24,059,146
0079-FACILITIES MAINTENANCE	\$2,698,262	-	\$2,698,262	\$92,363,059	\$40,579,431	\$135,660,772
0145-EMPLOYEE / RETIREE BENEFITS	\$1,203,867	-	\$1,203,867	-	\$0	\$1,203,867
0147-INFORMATION TECHNOLOGY	\$2,053,990	-	\$2,053,990	\$14,540,897	-	\$16,604,887
0148-PRINT AND MAIL SERVICES	\$1,770,119	-	\$1,770,119	\$3,989,739	-	\$5,759,858
0150-INSURANCE / RISK MANAGEMENT	\$4,724,702	-	\$4,724,702	\$5,310,762	\$139,054,549	\$149,090,013
Total Actual Costs	\$78,777,324	-	\$78,777,324	\$131,470,865	\$199,171,761	\$409,419,950
Roll Forward Amounts	\$5,707,045	-	\$5,707,045	-	-	\$5,707,045
Regular Adjustments	-	-	-	-	-	-
One-Time Adjustments	\$1,426,221	-	\$1,426,221	-	-	\$1,426,221
Total Claimable Costs	\$85,910,589	-	\$85,910,589	\$131,470,865	\$199,171,761	\$416,553,215