



Malia M. Cohen
California State Controller

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Contra Costa
Martinez, California

Date: June 30, 2023
Filing Ref: CON24

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 **2023-24**. 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 **2021-22**, and as estimated costs for fiscal year **2023-24** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2023**, 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 | 14. Workers' Compensation Insurance County General (ISF) |
| 2. Auditor-Controller | 15. Workers' Compensation Insurance Fire Protection (ISF) |
| 3. Purchasing | 16. Automotive Liability Insurance (ISF) |
| 4. County Counsel | 17. Public Liability Insurance (ISF) |
| 5. Communications | 18. State Unemployment Insurance (ISF) |
| 6. Building Occupancy | 19. Medical Liability Insurance (ISF) |
| 7. Facilities Maintenance | 20. Special District Property Insurance (ISF) |
| 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) | |

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 2023-24 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF CONTRA COSTA

**MALIA M. COHEN
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Robert R. Campbell

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

Name

Auditor-Controller

Title

7-5-2023

Date

7-5-2023

Date

cc: State and Federal Agencies
Attachment: Exhibit A

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

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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 MERIT BOARD	0043-ELECTIONS
00-BUILDING DEPRECIATION	\$3,453,014	\$114,086	\$36,334	-	-	\$196,846	-	\$3,126	\$99,217
000-EQUIPMENT DEPRECIATION	\$3,569,541	\$1,026	-	-	-	\$22,969	-	-	\$612,166
000-BUILDING RENTAL RATES	\$1,194,703	-	-	-	-	\$114,028	-	-	-
0003-COUNTY ADMINISTRATOR	\$2,716,619	\$5,532	\$1,722	\$1,949	\$11	\$21,841	\$84	\$43	\$10,492
0010-AUDITOR-CONTROLLER	\$9,675,364	\$12,206	\$4,232	\$9,666	\$53	\$67,878	\$847	\$243	\$26,684
0000-BOS-ANNUAL AUDIT	\$397,226	\$50	\$119	\$717	\$4	\$461	\$31	\$16	\$651
0015-TREASURER-TAX COLLECTOR	\$569,341	\$226	\$90	-	-	\$823	\$38	\$11	\$1,202
0020-PURCHASING	\$1,056,746	\$83	-	-	-	\$4,417	-	-	-
0030-COUNTY COUNSEL	\$2,414,066	\$626,426	-	-	-	\$136,668	-	\$23,913	\$51,654
0035-HUMAN RESOURCES	\$5,968,840	\$19,620	\$4,292	-	-	\$63,153	-	-	\$27,691
0060-COMMUNICATIONS	\$7,017,627	\$46,136	\$7,457	-	-	\$60,892	\$3,444	\$1,270	\$41,433
0077-BUILDING OCCUPANCY	\$27,700,545	\$344,593	\$74,800	-	-	\$372,127	-	\$47,499	\$264,023
0079-FACILITIES MAINTENANCE	\$3,739,888	\$20,841	-	-	-	\$3,894	-	\$127	\$25,286
0145-EMPLOYEE / RETIREE BENEFITS	\$979,362	\$3,468	\$798	-	-	\$12,266	-	-	\$5,386
0147-INFORMATION TECHNOLOGY	\$12,515,181	\$10,302	\$2,408	-	-	\$28,309	\$623,863	-	\$9,789
0148-PRINT AND MAIL SERVICES	\$2,127,217	\$1,037	\$1,292	-	-	\$121,757	-	-	\$230,811
0150-INSURANCE / RISK MANAGEMENT	\$5,090,893	\$159,104	\$18,181	-	-	\$290,648	-	\$30	-
Total Actual Costs	\$101,286,173	\$1,366,630	\$161,724	\$12,330	\$68	\$1,520,965	\$628,307	\$76,278	\$1,407,174
Roll Forward Amounts	\$27,312,817	\$348,338	\$40,049	\$2,144	(\$56)	(\$6,127)	\$435,316	\$44,740	\$257,877
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$128,598,989	\$1,714,968	\$191,773	\$14,474	\$13	\$1,444,838	\$1,063,622	\$121,017	\$1,665,051

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Exhibit A

Cost Exhibit (continued)

Department	Claimable Total	0085-FACILITY	0135-ECONOMIC	0202-TRIAL	0251-CHNG VENUE	0255-LA^A^E	0255-CVILGRAND	0242-DISTRICT	0243-PUBLIC
		LIFECYCLE IMPORV	PROMOTION	COURTS	TRIALS IN CNTY	JUSTICE SYSTEMS DEV	JURY	ATTORNEY	DEFENDER
00-BUILDING DEP RECIATION	\$8,453,014	-	-	\$74,172	-	-	-	\$125,834	\$18,111
000-EQUIPMENT DEPRECIATION	\$8,569,541	-	-	-	-	-	-	-	\$33,830
000-BUILDING RENTAL RATES	\$1,194,703	-	-	-	-	-	-	-	-
0003-CO UNTY ADMINISTRATOR	\$2,716,619	\$360	-	\$246	\$0	\$999	-	\$45,321	\$31,501
0010-AUDITOR-CONTROLLER	\$9,675,364	\$1,786	-	\$32,652	\$2	\$1,877	-	\$95,090	\$53,457
0000-BOS-ANNUAL AUDIT	\$397,226	\$132	-	\$80	\$0	-	-	\$1,582	\$872
0015-TREASURER-TAX COLLECTOR	\$569,341	-	-	\$44	-	\$24	-	\$2,016	\$1,469
0020-PURCHASING	\$1,095,746	-	-	-	-	-	-	\$17,227	\$7,509
0030-CO UNTY COUNSEL	\$2,414,065	-	-	\$5,746	-	-	-	\$171,869	\$32,451
0035-HUMAN RESOURCES	\$5,968,840	-	-	-	-	\$3,066	-	\$132,437	\$91,267
0060-COMMUNICATONS	\$7,017,627	-	\$574	\$5,441	-	\$14,288	\$2,290	\$165,393	\$183,720
007-BUILDING OCCUPANCY	\$27,700,545	-	-	\$2,121,505	-	-	-	\$1,112,127	\$454,541
0079-FACILITIES MAINTENANCE	\$3,739,888	\$32,344	-	\$409	-	-	-	\$22,059	\$13,014
0145-EMPLOYEE / RETIREE BENEFITS	\$979,362	-	-	-	-	\$543	-	\$17,793	\$12,691
0147-INFORMATION TECHNOLOGY	\$12,515,181	-	(\$88)	\$3,716,272	-	\$202,602	(\$88)	\$580,723	\$862,010
0148-PRINT AND MAIL SERVICES	\$2,127,217	-	-	-	-	-	-	\$11,599	\$5,659
0150-INSURANCE / RISK MANAGEMENT	\$5,090,893	-	-	-	-	-	-	\$421,406	\$52,280
Total Actual Costs	\$101,286,173	\$34,622	\$486	\$5,966,578	\$2	\$223,400	\$2,202	\$3,024,475	\$1,877,471
Roll Forward Amounts	\$27,312,817	\$11,951	(\$223)	\$3,513,237	\$0	\$181,800	\$493	\$923,995	\$875,834
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$128,598,989	\$46,574	\$263	\$9,479,814	\$2	\$405,200	\$2,695	\$3,948,471	\$2,753,305

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Exhibit A

Cost Exhibit (continued)

Department	Claimable Total	0245-DA WELFARE FRAUD	0248-CONFLICT DEFENSE SERVICES	0249-CCSS	0255-SHERIFF	0258-SHERIFF LAW ENFORCEMENT	0259-AID TO POLICE SVC AREAS	0277-SHERIFF POLICE SERVICES	0280-CONSERVATION AND DEVELOPMENT
00-BUILDING DEPRECIATION	\$3,453,014	-	-	\$101,920	\$592,439	-	-	-	\$31,059
0000-EQUIPMENT DEPRECIATION	\$3,569,541	-	-	-	\$1,585,170	-	-	\$5,525	\$116,212
000-BUILDING RENTAL RATES	\$1,194,703	-	-	-	-	-	-	-	-
0003-CO COUNTY ADMINISTRATOR	\$2,716,519	\$531	-	\$25,443	\$104,615	\$3,762	-	\$15,591	\$35,331
0010-AUDITOR-CONTROLLER	\$9,675,364	\$1,377	-	\$47,711	\$217,775	\$7,969	-	\$28,315	\$79,089
00000-BOS ANNUAL AUDIT	\$397,225	\$48	-	\$3,618	\$1,941	\$134	-	\$74	\$7,267
0015-TREASURER-TAX COLLECTOR	\$569,341	\$17	-	\$761	\$3,805	\$137	-	\$388	\$1,290
0020-PURCHASING	\$1,055,745	-	-	\$20,761	\$145,324	-	-	-	\$16,343
0030-CO COUNTY COUNSEL	\$2,414,065	-	-	\$454	\$347,379	-	-	-	\$51,855
0035-HUMAN RESOURCES	\$5,968,840	\$1,225	-	\$76,541	\$304,727	\$10,423	-	\$47,211	\$85,035
0050-COMMUNICATIONS	\$7,017,527	\$2,137	-	\$18,433	\$480,584	\$3,448	-	\$8,630	\$147,887
0077-BUILDING OCCUPANCY	\$27,700,545	-	-	-	\$5,577,925	-	-	-	-
0079-FACILITIES MAINTENANCE	\$3,739,888	-	-	\$20,179	\$57,298	\$5,587	-	\$1,896	\$25,108
0145-EMPLOYEE / RETIREE BENEFITS	\$979,362	\$185	-	\$15,277	\$7,045	\$2,595	-	\$1,257	\$17,375
0147-INFORMATION TECHNOLOGY	\$12,515,181	\$19,579	\$810	\$44,773	\$196,060	\$7,345	-	\$35,008	\$472,190
0148-PRINT AND MAIL SERVICES	\$2,127,217	\$41	-	\$7,142	\$21,899	\$89	-	\$17	\$9,777
0150-INSURANCE / RISK MANAGEMENT	\$5,090,893	-	-	-	\$4,085,570	-	-	-	-
Total Actual Costs	\$101,285,173	\$25,141	\$810	\$383,112	\$13,800,688	\$41,491	-	\$143,972	\$1,118,538
Roll Forward Amounts	\$27,312,817	\$17,995	\$511	(\$4,939)	\$2,885,523	(\$1,533)	-	(\$11,727)	\$423,305
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$128,598,989	\$43,136	\$1,320	\$348,173	\$16,686,181	\$39,857	-	\$132,244	\$1,541,843

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Exhibit A

Cost Exhibit (continued)

Department	Claimable Total	0285-ABAG SEP GRANT	0300-SHERIFF DETENTION	0301-HLTH SVCS- DETENTION INMATES	0308-PROBATION	0309-PROBATION FACILITIES	0325-JUSTICE SYSTEM PROGRAMS	0330-CO DRAINAGE MAINTENANCE	0335-AG WEIGHTS & MEASURES
00-BUILDING DEP RECIATION	\$8,453,014	-	\$1,727,521	-	\$1,057,844	-	-	-	-
000-EQUIPMENT DEPRECIATION	\$8,569,541	-	\$166,726	\$18,012	\$26,982	\$7,570	-	-	\$40,243
000-BUILDING RENTAL RATES	\$1,194,703	-	-	-	-	-	-	-	-
0003-CO COUNTY ADMINISTRATOR	\$2,166,619	-	\$79,105	\$1,563	\$53,964	\$948	-	\$71	\$8,841
0010-AUDITOR-CONTROLLER	\$8,675,364	-	\$156,987	\$9,601	\$284,517	\$5,144	-	\$407	\$87,163
0000-BOS-ANNUAL AUDIT	\$397,226	-	\$1,233	\$575	\$962	\$349	-	\$26	\$802
0015-TREASURER-TAX COLLECTOR	\$569,341	-	\$3,478	\$567	\$2,124	\$484	-	\$20	\$337
0020-PURCHASING	\$1,095,746	-	-	-	\$34,012	-	-	-	\$5,301
0030-CO COUNTY COUNSEL	\$2,414,065	-	-	-	\$87,688	-	-	-	\$20,965
0035-HUMAN RESOURCES	\$5,968,840	-	\$232,377	-	\$190,684	-	-	-	\$25,138
0060-COMMUNICATIONS	\$7,017,627	-	\$246,331	\$51,665	\$173,768	\$90,872	-	-	\$18,799
007-BUILDING OCCUPANCY	\$27,700,545	-	\$5,609,180	-	\$521,668	\$2,241,467	-	-	\$277,960
0079-FACILITIES MAINTENANCE	\$3,739,888	-	\$130,887	\$9,112	\$21,379	\$36,668	-	\$788	\$30,227
0145-EMPLOYEE / RETIREE BENEFITS	\$879,362	(\$87)	\$1,850	(\$10,160)	\$28,465	(\$19,866)	-	-	\$5,574
0147-INFORMATION TECHNOLOGY	\$12,515,181	\$434	\$162,512	\$47,111	\$471,981	\$67,055	-	-	\$14,308
0148-PRINT AND MAIL SERVICES	\$2,127,217	\$482	\$27,345	\$1,653	\$5,122	\$3,435	-	-	\$5,255
0150-INSURANCE / RISK MANAGEMENT	\$5,090,893	-	-	-	\$113,589	-	-	-	\$214,522
Total Actual Costs	\$101,286,173	\$829	\$8,545,531	\$129,888	\$3,086,609	\$2,455,117	-	\$1,311	\$765,424
Roll Forward Amounts	\$27,312,817	(\$3,062)	\$1,113,446	\$69,307	\$691,087	\$296,714	-	\$86	\$80,967
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$128,598,989	(\$2,233)	\$9,658,977	\$188,895	\$3,777,696	\$2,741,831	-	\$1,408	\$856,392

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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-CONSERVATOR/GUARDIANSHIP	0452-HS-ENVIRONMENTAL HEALTH	0454-PUBLIC ADMINISTRATOR
00-BUILDING DEPRECIATION	\$8,453,014	\$9,233	-	\$1,986	\$402,205	\$49,751	\$7,959	\$51	-
000-EQUIPMENT DEPRECIATION	\$8,569,541	\$19,822	\$31,830	\$286,720	\$60,214	\$120,860	-	\$109,807	-
000-BUILDING RENTAL RATES	\$1,194,703	-	-	-	-	-	-	-	-
0003-CO COUNTY ADMINISTRATOR	\$2,716,519	\$9,882	\$2,131	\$3,666	\$16,652	\$141,263	\$4,397	\$20,973	\$772
0010-AUDITOR-CONTROLLER	\$9,675,364	\$4,253	\$5,384	\$11,289	\$46,742	\$285,984	\$7,798	\$55,188	\$145,042
0000-BOS-ANNUAL AUDIT	\$397,226	\$400	\$1,158	\$246	\$1,126	\$39,552	-	\$1,171	\$53
0015-TREASURER-TAX COLLECTOR	\$569,341	\$348	\$145	\$264	\$684	\$5,333	\$107	\$881	\$33
0020-PURCHASING	\$1,066,746	\$30,920	-	-	\$24,294	\$76,416	-	-	-
0030-CO COUNTY COUNSEL	\$2,414,066	\$19,934	-	-	\$4,386	-	-	-	-
0035-HUMAN RESOURCES	\$5,968,840	\$26,978	\$5,518	\$9,197	\$41,693	\$404,667	\$13,489	\$54,569	\$1,839
0060-COMMUNICATIONS	\$7,017,627	\$39,114	\$21,617	\$117,171	\$13,126	\$195,447	\$14,160	\$41,227	\$5,063
007-BUILDING OCCUPANCY	\$27,700,545	-	-	-	\$767,379	-	-	-	-
0079-FACILITIES MAINTENANCE	\$3,739,888	\$13,269	\$88	\$30,404	\$9,454	\$115,502	-	\$44,435	\$2,090
0145-EMPLOYEE / RETIREE BENEFITS	\$979,362	\$5,038	(\$56)	(\$741)	\$9,042	\$82,774	\$2,745	\$6,910	\$342
0147-INFORMATION TECHNOLOGY	\$12,515,181	\$13,338	\$3,890	\$5,049	\$21,017	\$210,096	\$8,642	\$38,706	\$1,730
0148-PRINT AND MAIL SERVICES	\$2,127,217	\$12,968	\$21,926	\$336	\$725	\$34,197	\$20,166	\$13,208	\$235
0150-INSURANCE / RISK MANAGEMENT	\$5,090,893	-	-	-	\$48,888	-	-	-	-
Total Actual Costs	\$101,286,173	\$336,487	\$93,029	\$466,584	\$1,467,597	\$1,762,804	\$147,463	\$387,136	\$167,209
Roll Forward Amounts	\$27,312,817	\$30,947	(\$1,592)	\$179,470	\$123,620	\$387,279	\$29,179	\$39,403	\$147,154
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$128,598,989	\$367,433	\$91,438	\$646,053	\$1,591,217	\$2,150,082	\$176,642	\$426,539	\$314,362

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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 SRCHRG/MTG N PROG	0501-EMPLOY-HUMAN SVC	0502-EHSD CHILDREN & FAMILY SVCS	0503-EHSD ADULT & AGING SVCS
00-BUILDING DEPRECIATION	\$3,453,014	\$31,088	\$154,466	\$33,781	\$291,135	-	-	\$283,802	\$147,495
000-EQUIPMENT DEPRECIATION	\$3,569,541	\$13,127	\$1,431	-	-	-	-	-	-
000-BUILDING RENTAL RATES	\$1,194,703	-	-	-	-	-	\$729,894	-	-
0003-CO COUNTY ADMINISTRATOR	\$2,716,619	\$13,093	\$3,918	\$12,173	\$113,764	\$11	\$4,169	\$7,629	\$36,584
0010-AUDITOR-CONTROLLER	\$9,675,364	\$25,395	\$13,221	\$29,940	\$305,008	\$87	\$133,165	\$142,052	\$7,540
00000-BOS-ANNUAL AUDIT	\$397,225	\$184	\$1,529	\$802	\$7,354	\$4	\$47,076	\$1,204	\$2,380
0015-TREASURER-TAX COLLECTOR	\$569,341	\$469	\$682	\$769	\$16,781	-	\$15,611	\$2,815	\$1,328
0020-PURCHASING	\$1,056,745	-	-	-	-	-	\$102,150	-	-
0030-CO COUNTY COUNSEL	\$2,414,065	-	-	-	-	-	\$208,470	\$544	-
0035-HUMAN RESOURCES	\$5,968,840	\$38,627	\$7,358	\$30,657	\$287,589	-	\$134,889	\$212,757	\$105,072
0060-COMMUNICATIONS	\$7,017,627	\$44,198	\$52,204	\$44,247	\$110,639	-	\$391,256	\$245,053	\$58,491
007-BUILDING OCCUPANCY	\$27,700,545	-	-	-	-	-	-	-	-
0079-FACILITIES MAINTENANCE	\$3,739,888	\$4,363	\$115,875	\$24,808	\$219,684	\$24,548	\$50,980	\$180,574	\$72,947
0145-EMPLOYEE / RETIREE BENEFITS	\$979,362	\$5,953	\$1,647	\$5,457	\$56,084	-	\$25,742	\$41,472	\$21,355
0147-INFORMATION TECHNOLOGY	\$125,15,181	\$27,228	\$5,185	\$22,476	\$197,524	-	\$1,928,144	\$153,436	\$73,042
0148-PRINT AND MAIL SERVICES	\$2,127,217	\$5,129	\$3,735	\$3,749	\$9,317	-	\$300,256	\$184,181	\$258,496
0150-INSURANCE / RISK MANAGEMENT	\$5,090,893	-	-	-	-	-	-	-	-
Total Actual Costs	\$101,285,173	\$210,855	\$371,154	\$209,858	\$1,614,889	\$24,651	\$4,123,804	\$1,821,318	\$855,730
Roll Forward Amounts	\$27,312,817	\$33,533	\$109,808	\$47,396	\$166,830	\$14,645	\$1,352,945	\$318,402	\$233,805
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$128,598,989	\$244,388	\$480,963	\$257,254	\$1,781,689	\$39,296	\$5,476,750	\$1,839,720	\$1,089,235

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Exhibit A

Cost Exhibit (continued)

Department	Claimable Total	0504-EHSD WORKFORCE SVCS	0506-CAL HLTH BNFT MARKETPLACE	0508-IN HOME SUPPORT SERVICES	0535-EHSD SERVICE INTEGRATION	0579-VETERANS SERVICE OFFICE	0580-KELLER CNYN MTGATN FUND	0581-ZERO TLRNCE DOM VIOL INIT	0583-EHSD WFRG INVEST BOARD
00-BUILDING DEP RECIATION	\$3,453,014	\$1,014,641	-	-	-	\$208,098	-	-	-
0000-EQUIPMENT DEPRECIATION	\$3,569,541	\$395	-	-	-	-	-	-	-
000-BUILDING RENTAL RATES	\$1,194,703	-	-	-	-	-	-	-	-
0003-CO COUNTY ADMINISTRATOR	\$2,716,519	\$147,582	\$0	\$2,598	-	\$1,799	\$35	\$894	\$3,346
0010-AUDITOR-CONTROLLER	\$9,675,364	\$282,237	\$2	\$69,235	-	\$3,199	\$224	\$1,637	\$8,947
00000-BOS ANNUAL AUDIT	\$397,225	\$2,196	\$0	-	-	-	\$13	\$35	\$275
0015-TREASURER-TAX COLLECTOR	\$569,341	\$4,109	-	\$73	-	\$44	\$18	\$55	\$258
0020-PURCHASING	\$1,055,745	-	-	-	-	\$1,325	-	-	-
0030-CO COUNTY COUNSEL	\$2,414,065	-	-	-	-	-	-	-	-
0035-HUMAN RESOURCES	\$5,968,840	\$434,711	-	\$9,197	-	\$5,518	-	\$1,839	\$7,971
0060-COMMUNICATIONS	\$7,017,527	\$314,768	-	\$11,214	-	\$8,297	-	-	\$12,189
0077-BUILDING OCCUPANCY	\$27,700,545	-	-	-	-	\$256,224	-	-	-
0079-FACILITIES MAINTENANCE	\$3,739,888	\$548,809	-	-	-	-	-	-	\$27,237
0145-EMPLOYEE / RETIREE BENEFITS	\$979,362	\$94,375	-	\$1,916	-	\$1,134	-	\$400	\$1,581
0147-INFORMATION TECHNOLOGY	\$12,515,181	\$292,609	-	\$5,483	-	\$9,395	-	\$1,297	\$1,124
0148-PRINT AND MAIL SERVICES	\$2,127,217	\$57,073	-	\$669	-	\$85,151	-	\$1,237	\$276
0150-INSURANCE / RISK MANAGEMENT	\$5,090,893	-	-	-	-	\$2,452	-	-	-
Total Actual Costs	\$101,285,173	\$3,204,105	\$2	\$91,775	-	\$582,637	\$290	\$7,194	\$53,243
Roll Forward Amounts	\$27,312,817	\$196,636	(\$7)	\$64,585	-	\$165,372	(\$139)	(\$55)	\$4,314
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$128,598,989	\$3,400,742	(\$5)	\$146,330	-	\$748,010	\$152	\$6,540	\$57,557

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Exhibit A

Cost Exhibit (continued)

Department	Claimable Total	0522-COMMUNITY SERVICES	0590-HUD/HOP/AA GRANT	0591-HOUSING REHAB	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	\$3,453,014	\$297,168	-	-	-	-	-	\$200,816	\$105,799
0000-EQUIPMENT DEPRECIATION	\$3,569,541	\$55,603	-	-	-	-	-	\$52,228	-
000-BUILDING RENTAL RATES	\$1,194,703	-	-	-	-	-	-	-	-
0003-CO COUNTY ADMINISTRATOR	\$2,716,619	\$43,186	\$15	\$400	\$137	\$50	\$53	\$53,111	\$623,571
0010-AUDITOR-CONTROLLER	\$9,675,364	\$101,240	\$7	\$707	\$1,883	\$273	\$276	\$119,295	\$4,418,356
0000-BOS-ANNUAL AUDIT	\$397,226	\$11,956	\$5	-	\$50	\$19	\$19	\$7,818	\$213,463
0015-TREASURER-TAX COLLECTOR	\$569,341	\$2,265	\$1	\$10	\$59	\$9	\$5	\$1,791	\$539,042
0020-PURCHASING	\$1,055,745	\$18,994	-	-	-	-	-	\$149,299	-
0030-CO COUNTY COUNSEL	\$2,414,065	\$15,411	-	-	-	-	-	(\$205,405)	-
0035-HUMAN RESOURCES	\$5,968,840	\$133,663	-	\$1,225	-	-	-	\$132,437	\$132,437
0060-COMMUNICATIONS	\$7,017,627	\$257,815	-	\$689	-	-	-	\$170,642	\$128,153
0077-BUILDING OCCUPANCY	\$27,700,545	-	-	-	-	-	-	-	-
0079-FACILITIES MAINTENANCE	\$3,739,888	\$136,701	-	-	\$750	-	\$750	\$54,660	\$45,325
0145-EMPLOYEE / RETIREE BENEFITS	\$979,362	\$32,586	-	\$191	-	-	-	\$24,102	\$28,418
0147-INFORMATION TECHNOLOGY	\$12,515,181	\$62,056	-	\$597	-	-	-	\$325,347	\$104,357
0148-PRINT AND MAIL SERVICES	\$2,127,217	\$39,389	\$3,304	\$1	\$59	-	\$35	\$9,163	\$250,324
0150-INSURANCE / RISK MANAGEMENT	\$5,090,893	-	-	-	-	-	-	-	-
Total Actual Costs	\$101,286,173	\$1,214,033	\$3,433	\$3,821	\$2,950	\$350	\$1,139	\$1,105,302	\$5,599,245
Roll Forward Amounts	\$27,312,817	\$94,199	\$3,339	(\$158)	\$1,667	\$131	\$205	(\$15,065)	\$1,590,843
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$128,598,989	\$1,308,232	\$6,772	\$3,663	\$4,616	\$481	\$1,344	\$1,090,237	\$8,190,088

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Exhibit A

Cost Exhibit (continued)

Department	Claimable Total	4980-RETIREMENT	4983-SPECIAL DIST	4987-MEDICAL	4992-WORKERS	4996-WORKERS	4997-AUTO	4998-PUBLIC	110200-0006-
		ADMINISTRATION	PROP DMG	LIABILITY FUND	COMP (CCRRE)	COMP (COUNTY)	LIABILITY	LIABILITY	ROAD FUNDS
00-BUILDING DEP RECIATION	\$3,453,014	-	-	-	-	-	-	-	-
000-EQUIPMENT DEPRECIATION	\$3,569,541	-	-	-	-	-	-	-	\$454,689
000-BUILDING RENTAL RATES	\$1,194,703	-	-	-	-	-	-	-	-
0003-CO COUNTY ADMINISTRATOR	\$2,716,619	\$4	-	-	-	-	-	-	\$1,968
0010-AUDITOR-CONTROLLER	\$9,675,364	\$21	-	-	-	-	-	-	\$12,831
0000-BOS-ANNUAL AUDIT	\$397,226	\$2	-	-	-	-	-	-	\$731
0015-TREASURER-TAX COLLECTOR	\$569,341	-	-	-	-	-	-	-	\$364
0020-PURCHASING	\$1,056,746	-	-	-	-	-	-	-	-
0030-CO COUNTY COUNSEL	\$2,414,066	-	-	-	-	-	-	-	\$370,490
0035-HUMAN RESOURCES	\$5,968,840	-	-	-	-	-	-	-	-
0060-COMMUNICATIONS	\$7,017,627	-	-	-	-	-	-	-	-
007-BUILDING OCCUPANCY	\$27,700,545	-	-	-	-	-	-	-	-
0079-FACILITIES MAINTENANCE	\$3,739,888	-	-	-	-	-	-	-	\$17,734
0145-EMPLOYEE / RETIREE BENEFITS	\$979,362	-	-	-	-	-	-	-	-
0147-INFORMATION TECHNOLOGY	\$12,515,181	-	-	-	-	-	-	-	-
0148-PRINT AND MAIL SERVICES	\$2,127,217	-	-	-	-	\$83	-	-	\$7,011
0150-INSURANCE / RISK MANAGEMENT	\$5,090,893	-	\$2,898	\$68,906	\$52,896	\$460,512	\$19,789	\$78,153	-
Total Actual Costs	\$101,286,173	\$27	\$2,898	\$68,906	\$52,896	\$460,596	\$19,789	\$78,153	\$865,838
Roll Forward Amounts	\$27,312,817	(\$5)	\$2,042	\$35,073	\$18,803	\$196,048	\$9,211	\$46,798	\$176,237
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$128,598,989	\$21	\$4,939	\$83,980	\$71,700	\$656,643	\$28,999	\$124,952	\$1,042,076

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Exhibit A

Cost Exhibit (continued)

Department	Claimable Total	11 1600-0588-CHILD DEVELOPMENT	1206 00-0620-LIBRARY	140100-0841-AIRPORT	1450 00-0540-HS-HOSPITAL ENTERPRISE	150100-0064-FLEETS SERVICES	2020 00-73 00-CONSOLIDATED FIRE	202500-7 028-CROCKET-CARGO FIRE	3060 00-7160-EAST CO. FIRE
00-BUILDING DEPRECIATION	\$3,453,014	\$20,876	-	-	\$4,41,799	\$2,858	-	-	-
00-EQUIPMENT DEPRECIATION	\$3,569,541	-	\$209,223	\$92,357	-	\$3,292,901	\$62,555	\$166,858	-
00-BUILDING RENTAL RATES	\$1,194,703	-	-	-	\$296,960	-	-	-	-
0003-CO COUNTY ADMINISTRATOR	\$2,716,619	\$14,591	\$7,036	\$3,756	\$626,520	\$4,565	\$9,851	\$6,049	\$27
0010-AUDITOR-CONTROLLER	\$9,675,364	\$25,977	\$17,204	\$10,445	\$1,390,033	\$28,657	\$27,908	\$12,426	\$136
0000-BOS-ANNUAL AUDIT	\$397,226	-	\$2,972	\$1,560	\$17,533	\$356	\$2,490	\$93	\$10
0015-TREASURER-TAX COLLECTOR	\$569,341	\$356	\$5,054	\$318	\$29,886	\$594	\$5,279	\$272	-
0020-PURCHASING	\$1,056,746	-	\$59,662	-	\$327,591	-	\$14,418	-	-
0030-CO COUNTY COUNSEL	\$2,414,065	-	\$37,517	\$7,879	\$215,478	-	\$114,321	-	-
0035-HUMAN RESOURCES	\$5,968,840	\$44,759	\$308,465	\$9,197	\$1,774,404	\$11,036	\$285,720	\$17,781	-
0060-COMMUNICATIONS	\$7,017,627	\$5,576	\$14,563	\$20,890	\$1,804,829	\$5,324	\$96,494	-	-
007-BUILDING OCCUPANCY	\$27,700,545	-	-	-	-	-	-	-	-
0079-FACILITIES MAINTENANCE	\$3,739,888	-	\$9,610	\$8,200	\$1,132,431	\$46,228	\$4,306	\$404	-
0145-EMPLOYEE / RETIREE BENEFITS	\$979,362	\$10,354	\$52,449	\$993	\$346,977	\$2,290	\$2,449	\$5,300	-
0147-INFORMATION TECHNOLOGY	\$12,515,181	\$30,689	\$2,886	\$4,979	\$981,306	\$8,642	\$179,203	\$2,159	-
0148-PRINT AND MAIL SERVICES	\$2,127,217	\$2,920	\$2,132	\$631	\$222,353	\$271	\$7,627	-	-
0150-INSURANCE / RISK MANAGEMENT	\$5,090,893	-	-	-	-	-	-	-	-
Total Actual Costs	\$101,286,173	\$157,096	\$1,169,774	\$161,206	\$9,610,804	\$3,404,722	\$2,089,761	\$211,343	\$174
Roll Forward Amounts	\$27,312,817	\$15,393	(\$26,811)	\$5,662	\$1,743,321	\$255,487	\$325,052	\$15,196	\$19
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$128,598,989	\$172,490	\$1,142,962	\$167,868	\$11,354,125	\$3,660,208	\$2,414,822	\$226,540	\$192

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Exhibit A

Cost Exhibit (continued)

Department	Claimable Total	25XXX X-FLOOD CONTROL	300500-7830-SAN RAMON FIRE	300700-7840-KENSINGTON FIRE	301100-7800-RODEO-HERCULES FIRE	307400-7274-MORAGA-ORINDA FIRE	8150-LOCAL AGENCY FORMATION (LAPCO)	000000-FIRST FIVE	000000-ALL OTHER
00-BUILDING DEPRECIATION	\$3,453,014	-	-	-	-	-	-	-	\$309,688
0000-EQUIPMENT DEPRECIATION	\$3,569,541	-	-	-	-	-	-	-	-
000-BUILDING RENTAL RATES	\$1,194,703	-	-	-	-	-	-	-	\$51,831
0003-COUNTY ADMINISTRATOR	\$2,716,619	\$1,678	\$23	\$57	\$4,765	\$31	\$400	-	\$33,856
0010-AUDITOR-CONTROLLER	\$9,675,364	\$9,674	\$115	\$323	\$10,185	\$156	\$707	-	\$141,862
00000-BOS-ANNUAL AUDIT	\$397,226	\$1,226	\$9	\$21	\$136	\$12	-	-	\$7,306
0015-TREASURER-TAX COLLECTOR	\$569,341	\$257	-	\$15	\$320	-	\$10	-	\$13,320
0020-PURCHASING	\$1,056,746	-	-	-	-	-	-	-	-
0030-COUNTY COUNSEL	\$2,414,065	\$4,160	-	-	-	-	\$3,541	\$1,279	\$38,132
0035-HUMAN RESOURCES	\$5,968,840	-	-	-	\$13,489	-	\$1,226	-	\$42,919
0060-COMMUNICATIONS	\$7,017,627	\$5,731	-	-	-	-	\$2,539	-	\$848,120
007-BUILDING OCCUPANCY	\$27,700,545	-	-	-	-	-	-	-	\$7,657,625
0079-FACILITIES MAINTENANCE	\$3,739,888	\$171	-	-	-	-	-	-	\$201,468
0145-EMPLOYEE / RETIREE BENEFITS	\$979,362	-	-	-	(\$1,748)	-	\$129	-	\$5,866
0147-INFORMATION TECHNOLOGY	\$12,515,181	-	-	-	\$10,241	-	-	-	\$25,079
0148-PRINT AND MAIL SERVICES	\$2,127,217	\$702	-	-	\$19	-	\$21	-	\$70,696
0150-INSURANCE / RISK MANAGEMENT	\$5,090,893	-	-	-	-	-	-	-	-
Total Actual Costs	\$101,286,173	\$24,599	\$147	\$416	\$37,408	\$199	\$8,574	\$1,279	\$9,448,771
Roll Forward Amounts	\$27,312,817	(\$16,612)	\$16	(\$98)	\$10,689	\$24	\$3,640	\$423	\$7,111,831
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$128,598,989	\$7,986	\$162	\$318	\$48,066	\$222	\$12,214	\$1,702	\$16,560,603

County of Contra Costa
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Exhibit A

Cost Exhibit (continued)

Department	Claimable Total	2nd Alloc Remains	Sub Total	Direct Billed	Unallocated	Total
00-BUILDING DEP RECIATION	\$8,453,014	-	\$8,453,014	-	-	\$8,453,014
000-EQUIPMENT DEPRECIATION	\$8,569,541	-	\$8,569,541	-	-	\$8,569,541
000-BUILDING RENTAL RATES	\$1,194,703	-	\$1,194,703	-	-	\$1,194,703
0003-CO COUNTY ADMINISTRATOR	\$2,716,619	-	\$2,716,619	-	\$7,374,836	\$10,091,455
0010-AUDITOR-CONTROLLER	\$9,675,364	-	\$9,675,364	\$200,053	\$2,448,989	\$12,354,406
00000-BOS-ANNUAL AUDIT	\$397,226	-	\$397,226	-	\$535,047	\$1,032,273
0015-TREASURER-TAX COLLECTOR	\$669,341	-	\$669,341	-	\$5,035,633	\$5,704,974
0020-PURCHASING	\$1,056,746	-	\$1,056,746	\$410,031	-	\$1,466,777
0030-CO COUNTY COUNSEL	\$2,414,065	-	\$2,414,065	\$8,573,994	\$2,459,582	\$13,447,640
0035-HUMAN RESOURCES	\$5,968,840	-	\$5,968,840	-	-	\$5,968,840
0060-COMMUNICATIONS	\$7,017,627	-	\$7,017,627	\$5,713,176	-	\$13,730,803
007-BUILDING OCCUPANCY	\$27,700,545	-	\$27,700,545	\$205,941	-	\$27,907,486
0079-FACILITIES MAINTENANCE	\$3,739,888	-	\$3,739,888	\$6,172,063	\$41,001,082	\$142,913,033
0145-EMPLOYEE / RETIREE BENEFITS	\$979,362	-	\$979,362	-	-	\$979,362
0147-INFORMATION TECHNOLOGY	\$12,515,181	-	\$12,515,181	\$7,932,917	-	\$20,448,098
0148-PRINT AND MAIL SERVICES	\$2,127,217	-	\$2,127,217	\$4,545,244	-	\$6,672,461
0150-INSURANCE / RISK MANAGEMENT	\$5,090,893	-	\$5,090,893	\$5,143,025	\$37,489,322	\$48,723,240
Total Actual Costs	\$101,286,173	-	\$101,286,173	\$131,927,444	\$97,444,490	\$330,658,107
Roll Forward Amounts	\$27,312,817	-	\$27,312,817	-	-	\$27,312,817
Regular Adjustments	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-
Total Claimable Costs	\$128,598,989	-	\$128,598,989	\$131,927,444	\$97,444,490	\$357,970,924