MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Contra Costa	**Date:**	**July 18, 2025**
Martinez, California	**Filing Ref:**	**CON26**

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (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 **2025-26**. 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 **2023-24**, and as estimated costs for fiscal year **2025-26** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2025**, 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 2025-26 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF CONTRA COSTA

BY Original signed by

Hajrit S. Nahal
Name

Assistant County Auditor-Controller
Title

07-18-2025
Date

MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

BY Original signed by

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

07-18-2025
Date

cc: State and Federal Agencies
Attachment: Exhibit A

Negotiated by Anthony Pok
Telephone (916) 259-5536

County of Contra Costa
2 CFR Part 200 Plan

Exhibit A

Cost Exhibit

Department	Claimable Totals	0001-BOARD OF SUPERVISORS	0002-CLERK OF THE BOARD	0006-GENERAL COUNTY REVENUE	0007-BOARD MITIGATION PROG	0016-ASSESSOR	0026-MGMT INFO SYSTEMS	0038-PERSONNEL MERIT BOARD	0043-ELECTIONS
00-BUILDING DEPRECIATION	$10,114,677	$216,535	$57,476	-	-	$194,949	-	$40,144	$99,217
0000-EQUIPMENT DEPRECIATION	$12,406,333	$83	-	-	-	$1,881	-	-	$965,441
000-BUILDING RENTAL RATES	$788,261	-	-	-	-	$86,831	-	-	-
0003-COUNTY ADMINISTRATOR	$3,222,853	$9,034	$2,063	$208	$4	$29,416	$14	$28	$11,487
0010-AUDITOR-CONTROLLER	$9,523,048	$16,369	$3,808	$1,636	$34	$39,640	$248	$251	$18,641
00000-BOS-ANNUAL AUDIT	$383,362	$252	$98	$104	$2	$317	$7	$14	$280
0015-TREASURER-TAX COLLECTOR	$694,369	$500	$73	$21	-	$773	$13	$17	$639
0020-PURCHASING	$1,313,441	$2,905	-	-	-	$7,748	-	-	$10,376
0030-COUNTY COUNSEL	$2,854,723	$379,069	-	-	-	$149,366	-	$42,332	$115,416
0035-HUMAN RESOURCES	$8,717,342	$27,689	$6,053	-	-	$93,382	-	-	$35,490
0050-COMMUNICATIONS	$8,965,336	$22,019	$2,243	-	-	$141,740	-	-	$65,483
0077-BUILDING OCCUPANCY	$28,480,312	$304,846	$60,244	-	-	$394,431	-	$44,759	$316,372
0079-FACILITIES MAINTENANCE	($3,965,301)	($19,227)	($529)	-	($82)	($3,819)	-	($88)	($18,340)
0145-EMPLOYEE/ RETIREE BENEFITS	($2,468,649)	($7,181)	($1,969)	-	-	($21,340)	-	-	($6,977)
0147-INFORMATION TECHNOLOGY	$21,257,305	$626,705	$252,377	-	-	$6,840	-	$332	$11,157
0148-PRINT AND MAIL SERVICES	$1,032,701	$2,807	$696	-	-	$21,981	-	$9	$40,317
0150-INSURANCE/ RISK MANAGEMENT	$611,273	-	-	-	-	-	-	-	-
Total Actual Costs	$104,131,836	$1,582,472	$382,935	$1,989	($41)	$1,144,135	$282	$127,788	$1,264,960
Roll Forward Amounts	$2,843,814	$215,934	$231,209	($10,361)	($109)	($376,829)	($628,024)	$51,510	($142,071)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	$106,975,651	$1,798,406	$614,145	($8,392)	($150)	$767,306	($627,742)	$179,298	$1,122,889

Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	0036-FACILITY LIFECYCLE IMPROV	0135-ECONOMIC PROMOTION	0138-RACIAL EQUITY/SOCIAL JUSTICE	0202-TRIAL COURTS	0231-CHNG VENUE TRIALS IN CNTY	0236-LAW & JUSTICE SYSTEMS DEV	0238-CIVIL GRAND JURY	0242-DISTRICT ATTORNEY
00-BUILDING DEPRECIATION	$10,114,677	-	-	-	$111,717	-	-	-	$195,109
0000-EQUIPMENT DEPRECIATION	$12,406,333	-	-	-	-	-	-	-	-
000-BUILDING RENTAL RATES	$788,251	-	-	-	-	-	-	-	-
0003-COUNTY ADMINISTRATOR	$3,222,853	$52	$5	$295	$125	-	$895	$76	$64,776
0010-AUDITOR-CONTROLLER	$9,523,048	$703	$54	$576	$52,342	-	$1,611	$792	$94,015
00000-BOS-ANNUAL AUDIT	$383,352	$45	$3	$14	$63	-	$33	$38	$1,617
0015-TREASURER-TAX COLLECTOR	$694,358	-	$6	$22	$55	-	$29	$96	$2,465
0020-PURCHASING	$1,313,441	-	-	-	-	-	-	-	$40,194
0030-COUNTY COUNSEL	$2,854,723	-	-	-	$35,442	-	-	-	$142,019
0035-HUMAN RESOURCES	$8,717,342	-	-	$335	-	-	$2,594	-	$203,191
0050-COMMUNICATIONS	$8,565,336	-	-	$547	-	-	$8,208	-	$244,210
0077-BUILDING OCCUPANCY	$28,480,312	-	-	-	$2,024,772	-	-	-	$1,105,696
0079-FACILITIES MAINTENANCE	($3,565,301)	($44,370)	($13)	($150)	($288)	-	($1,422)	($90)	($19,425)
0145-EMPLOYEE/ RETIREE BENEFITS	($2,468,649)	-	-	($352)	-	-	($724)	-	($63,315)
0147-INFORMATION TECHNOLOGY	$21,257,305	-	-	-	$2,408,922	-	$893,436	-	$3,064,688
0148-PRINT AND MAIL SERVICES	$1,032,701	-	-	$4	$31	-	-	$222	$6,312
0150-INSURANCE/ RISK MANAGEMENT	$611,273	-	-	-	-	-	-	-	-
Total Actual Costs	$104,131,836	($43,529)	$50	$1,822	$4,628,181	-	$904,632	$1,135	$5,081,551
Roll Forward Amounts	$2,843,814	($78,151)	($439)	-	($1,328,403)	($2)	$681,232	($1,067)	$2,057,070
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	$106,975,651	($121,680)	($389)	$1,822	$3,299,778	($2)	$1,585,864	$68	$7,138,621

Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	0243-PUBLIC DEFENDER	0246-DA WELFARE FRAUD	0248-CONFLICT DEFENSE SERVICES	0249-DCSS	0255-SHERIFF	0263-SHERIFF LAW ENFORCEMENT	0269-AID TO POLICE SVC AREAS	0277-SHERIFF POLICE SERVICES
00-BUILDING DEPRECIATION	$10,114,677	$47,371	-	-	$239,539	$964,358	-	-	-
0000-EQUIPMENT DEPRECIATION	$12,406,333	$76,695	-	-	$37,629	$1,478,717	$2,615	-	$5,525
000-BUILDING RENTAL RATES	$788,251	-	-	-	-	-	-	-	-
0003-COUNTY ADMINISTRATOR	$3,222,853	$49,041	$597	$6	$32,817	$142,774	$5,247	-	$19,303
0010-AUDITOR-CONTROLLER	$9,523,048	$76,593	$1,135	$58	$138,949	$253,391	$7,575	-	$23,706
00000-BOS-ANNUAL AUDIT	$393,352	$1,065	$32	$3	$4,282	$1,554	$92	-	$58
0015-TREASURER-TAX COLLECTOR	$694,359	$2,275	$16	$7	$762	$3,825	$138	-	$337
0020-PURCHASING	$1,313,441	$16,485	-	-	$26,635	$201,590	-	-	-
0030-COUNTY COUNSEL	$2,654,723	$102,405	-	-	$865	$625,876	-	-	-
0035-HUMAN RESOURCES	$8,717,342	$152,177	$1,729	-	$105,487	$453,074	$16,428	-	$62,254
0050-COMMUNICATIONS	$8,595,336	$188,247	$2,133	-	$17,364	$518,365	$7,282	-	$37,194
0077-BUILDING OCCUPANCY	$28,480,312	$554,520	-	-	-	$5,540,133	-	-	-
0079-FACILITIES MAINTENANCE	($3,965,301)	($28,389)	-	-	($31,893)	($158,239)	($2,470)	-	($1,745)
0145-EMPLOYEE/ RETIREE BENEFITS	($2,468,649)	($45,162)	($647)	-	($24,477)	($207,591)	($2,759)	-	($28,827)
0147-INFORMATION TECHNOLOGY	$21,257,305	$430,262	$54,808	-	$371,130	$72,453	$731	-	$4,981
0148-PRINT AND MAIL SERVICES	$1,032,701	$4,433	($4)	-	$9,572	$11,365	$709	-	-
0150-INSURANCE/ RISK MANAGEMENT	$611,273	-	-	-	-	-	-	-	-
Total Actual Costs	$104,131,236	$1,628,549	$59,799	$74	$928,861	$9,501,648	$35,588	-	$122,786
Roll Forward Amounts	$2,843,814	($248,921)	$34,658	($736)	$545,742	($4,299,054)	($5,903)	-	($21,185)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	$106,975,051	$1,379,628	$94,456	($662)	$1,474,603	$5,202,594	$29,685	-	$101,601

County of Contra Costa
2 CFR Part 200 Plan

Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	0280-CONSERVATION AND DEVELOPMENT	0286-ABAG SEP GRANT	0300-SHERIFF DETENTION	0301-HLTH SVCS-DETENTION INMATES	0308-PROBATION	0309-PROBATION FACILITIES	0326-JUSTICE SYSTEM PROGRAMS	0330-CO DRAINAGE MAINTENANCE
00-BUILDING DEPRECIATION	$10,114,677	$69,494	-	$3,049,520	-	$1,244,644	-	-	-
0000-EQUIPMENT DEPRECIATION	$12,406,333	$63,567	-	$153,063	$24,492	$57,681	$14,306	-	-
000-BUILDING RENTAL RATES	$788,261	-	-	-	-	-	-	-	-
0003-COUNTY ADMINISTRATOR	$3,222,853	$49,275	$81	$88,349	$916	$80,584	$579	-	$102
0010-AUDITOR-CONTROLLER	$9,523,048	$33,569	$630	$129,733	$8,762	$115,280	$5,627	-	$802
00000-BOS-ANNUAL AUDIT	$393,352	$5,135	$40	$806	$455	$1,035	$239	-	$51
0015-TREASURER-TAX COLLECTOR	$694,359	$1,205	$6	$2,497	$696	$2,325	$493	-	$10
0020-PURCHASING	$1,313,441	$13,075	-	-	-	$74,059	-	-	-
0030-COUNTY COUNSEL	$2,854,723	$123,851	-	-	-	$96,979	-	-	-
0035-HUMAN RESOURCES	$8,717,342	$143,719	-	$313,886	-	$296,799	-	-	-
0050-COMMUNICATIONS	$8,565,336	$117,969	-	$280,745	$96,075	$222,096	$158,745	-	-
0077-BUILDING OCCUPANCY	$28,480,312	-	-	$6,394,596	-	$542,966	$2,349,110	-	-
0079-FACILITIES MAINTENANCE	($3,965,301)	($29,530)	-	($120,969)	($7,372)	($33,419)	($23,677)	-	($1,640)
0145-EMPLOYEE/ RETIREE BENEFITS	($2,468,649)	($37,627)	-	($145,295)	($21,377)	($81,929)	($30,501)	-	-
0147-INFORMATION TECHNOLOGY	$21,257,305	$1,307,430	-	$23,775	$11,290	$3,184,263	$9,829	-	-
0148-PRINT AND MAIL SERVICES	$1,032,701	$10,749	$3,710	$6,962	$2,503	$1,966	$879	-	-
0150-INSURANCE/ RISK MANAGEMENT	$611,273	-	-	-	-	-	-	-	-
Total Actual Costs	$104,131,836	$1,876,725	$4,467	$10,187,858	$115,439	$5,765,054	$2,481,181	-	($675)
Roll Forward Amounts	$2,843,814	$758,185	$3,638	$1,642,012	($14,149)	$2,678,373	$26,064	-	($1,987)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	$106,975,651	$2,634,910	$8,105	$11,829,870	$101,290	$8,443,426	$2,507,245	-	($2,662)

County of Contra Costa
2 CFR Part 200 Plan

Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	0336-AG WEIGHTS & MEASURES	0355-RECORDER	0358-CORONER	0362-EMERGENCY SERVICES	0366-ANIMAL SERVICES	0460-HS-PUBLIC HEALTH	0461-CONSERVATOR/ GUARDIANSHIP	0462-HS-ENVIRONMENTAL HEALTH
00-BUILDING DEPRECIATION	$10,114,677	-	$99,233	-	$3,102	$403,728	$65,918	$82,933	$320
0000-EQUIPMENT DEPRECIATION	$12,406,333	$37,935	$7,284	$31,916	$296,767	$95,129	$202,489	-	$140,207
000-BUILDING RENTAL RATES	$788,261	-	-	-	-	-	-	-	-
0003-COUNTY ADMINISTRATOR	$3,222,853	$11,781	$11,548	$2,815	$4,244	$20,542	$177,007	$5,964	$26,288
0010-AUDITOR-CONTROLLER	$9,523,048	$16,538	$131,909	$4,996	$8,027	$33,960	$414,440	$10,290	$49,588
00000-BOS-ANNUAL AUDIT	$393,362	$621	$351	$912	$123	$674	$33,217	$183	$1,148
0015-TREASURER-TAX COLLECTOR	$694,359	$291	$278	$108	$143	$647	$8,969	$478	$1,749
0020-PURCHASING	$1,313,441	$10,170	$36,320	-	-	$33,875	$75,062	-	-
0030-COUNTY COUNSEL	$2,854,723	$25,807	$78,399	-	-	$19,886	-	-	-
0035-HUMAN RESOURCES	$8,717,342	$37,180	$35,450	$8,646	$12,970	$62,254	$547,320	$18,158	$77,818
0050-COMMUNICATIONS	$8,565,336	$425	$74,450	$43,146	$107,172	$26,532	$307,847	$816	$2,146
0077-BUILDING OCCUPANCY	$28,480,312	$334,926	-	-	-	$736,019	-	-	-
0079-FACILITIES MAINTENANCE	($3,965,301)	($25,483)	($12,172)	($694)	($18,203)	($16,547)	($142,222)	($5,329)	($37,121)
0145-EMPLOYEE/ RETIREE BENEFITS	($2,468,649)	($7,205)	($7,809)	($5,670)	($5,981)	($13,182)	($114,800)	($4,169)	($25,793)
0147-INFORMATION TECHNOLOGY	$21,257,305	$80,023	$17,874	$531	$1,129	$3,620,722	$142,361	$1,880	$6,415
0148-PRINT AND MAIL SERVICES	$1,032,701	$3,431	$17,831	$520	$861	$1,110	$17,244	$4,087	$10,247
0150-INSURANCE/ RISK MANAGEMENT	$611,873	-	-	-	-	-	-	-	-
Total Actual Costs	$104,131,836	$525,435	$491,751	$86,896	$410,358	$5,035,351	$1,734,842	$115,072	$252,007
Roll Forward Amounts	$2,843,814	($238,988)	$155,259	($6,117)	($56,226)	$3,567,726	($27,965)	($32,381)	($135,127)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	$106,975,651	$287,447	$647,010	$80,780	$354,131	$8,603,077	$1,706,877	$82,691	$116,880

County of Contra Costa
2 CFR Part 200 Plan

Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	0464-PUBLIC ADMINISTRATOR	0480-HS-CA CHILD SERVICES	0482-HS-HOMELESS	0466-HS DRUG ABUSE	0467-HS-MENTAL HEALTH	0478-KELLER SRCHRGEMITGN PROG	0501-EMPLOY-HUMAN SVC	0502-EHSD CHILDREN & FAMILY SVCS
00-BUILDING DEPRECIATION	$10,114,677	-	$2,150	$210,350	$33,781	$245,609	-	-	$282,548
0000-EQUIPMENT DEPRECIATION	$12,406,383	-	$13,200	$1,885	-	-	-	-	-
000-BUILDING RENTAL RATES	$788,261	-	-	-	-	-	-	$435,136	-
0003-COUNTY ADMINISTRATOR	$3,222,853	$15	$17,138	$6,183	$15,581	$147,132	$8	$62,032	$94,648
0010-AUDITOR-CONTROLLER	$9,523,048	$124	$23,225	$13,972	$27,240	$408,518	$65	$151,896	$137,144
00000-BOS-ANNUAL AUDIT	$383,352	$8	$174	$1,510	$593	$7,231	$4	$71,995	$1,485
0015-TREASURER-TAX COLLECTOR	$694,339	$3	$519	$604	$1,005	$14,047	-	$11,912	$4,152
0020-PURCHASING	$1,313,441	-	-	-	-	-	-	$115,370	-
0030-COUNTY COUNSEL	$2,854,723	-	-	-	-	-	-	$323,152	$1,787
0035-HUMAN RESOURCES	$8,717,342	-	$54,473	$17,293	$46,691	$440,104	-	$197,139	$297,438
0050-COMMUNICATIONS	$8,565,336	-	$57,199	$4,178	$49,961	$390,360	-	$133,913	$434,792
0077-BUILDING OCCUPANCY	$28,480,312	-	-	-	-	-	-	-	-
0079-FACILITIES MAINTENANCE	($3,965,301)	($20)	($6,347)	($72,912)	($25,574)	($215,181)	($35,969)	($29,245)	($120,231)
0145-EMPLOYEE/ RETIREE BENEFITS	($2,468,649)	($40)	($14,281)	($4,260)	($10,243)	($103,369)	-	($47,748)	($69,935)
0147-INFORMATION TECHNOLOGY	$21,257,305	$159	$3,918	$930	$3,719	$31,147	-	$2,338,793	$22,248
0148-PRINT AND MAIL SERVICES	$1,032,701	($8)	$4,523	$133	$3,288	$25,041	-	$285,801	$32,934
0150-INSURANCE/ RISK MANAGEMENT	$611,273	-	-	-	-	-	-	-	-
Total Actual Costs	$104,131,836	$321	$155,889	$179,676	$146,614	$1,390,643	($35,488)	$4,048,706	$1,118,411
Roll Forward Amounts	$2,843,814	($156,287)	($54,964)	($191,486)	($63,247)	($224,239)	($60,139)	($75,105)	($402,804)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	$106,975,651	($155,965)	$100,925	($11,810)	$83,367	$1,166,405	($95,627)	$3,973,601	$715,607

County of Contra Costa
2 CFR Part 200 Plan

Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	0602-EHSD ADULT & AGING SVCS	0604-EHSD WORKFORCE SVCS	0606-CAL HLTH BNFT MARKETPLACE	0603-IN HOME SUPPORT SERVICES	0626-EHSD SERVICE INTEGRATION	0678-VETERANS SERVICE OFFICE	0680-KELLER CNYN MTGATN FUND	0681-ZERO TLRNCE DOM VOL INIT
00-BUILDING DEPRECIATION	$10,114,677	$130,168	$918,210	-	-	-	$228,363	-	-
0000-EQUIPMENT DEPRECIATION	$12,406,333	-	$896	-	-	-	-	-	-
000-BUILDING RENTAL RATES	$788,261	-	-	-	-	-	-	-	-
0003-COUNTY ADMINISTRATOR	$3,222,653	$47,002	$190,629	$266	$3,578	-	$3,302	$24	$1,100
0010-AUDITOR-CONTROLLER	$9,523,048	$92,298	$246,972	$315	$40,906	-	$4,665	$220	$1,587
00000-BOS-ANNUAL AUDIT	$383,362	$2,741	$1,510	-	$55	-	$52	$12	$17
0015-TREASURER-TAXCOLLECTOR	$694,359	$2,638	$3,839	$4	$126	-	$90	$16	$47
0020-PURCHASING	$1,313,441	-	-	-	-	-	$1,453	-	-
0030-COUNTY COUNSEL	$2,854,723	-	-	-	-	-	-	-	-
0035-HUMAN RESOURCES	$8,717,342	$146,280	$608,709	$885	$11,240	-	$10,376	-	$3,459
0050-COMMUNICATIONS	$8,565,336	$43,824	$704,774	-	$79	-	$14,085	-	-
0077-BUILDING OCCUPANCY	$28,430,312	-	-	-	-	-	$251,129	-	-
0079-FACILITIES MAINTENANCE	($3,565,301)	($54,395)	($387,383)	-	($12,339)	-	($8,186)	-	-
0145-EMPLOYEE/ RETIREE BENEFITS	($2,468,649)	($33,613)	($129,940)	($93)	($2,521)	-	($2,277)	-	($870)
0147-INFORMATION TECHNOLOGY	$21,257,305	$11,157	$46,953	-	$966	-	$120,231	-	$199
0148-PRINT AND MAIL SERVICES	$1,032,701	$52,137	$81,757	-	$9,503	-	$631	-	$1
0150-INSURANCE/ RISK MANAGEMENT	$611,273	-	-	-	-	-	-	-	-
Total Actual Costs	$104,131,836	$444,256	$2,286,924	$1,358	$51,225	-	$623,913	$272	$5,541
Roll Forward Amounts	$2,843,814	($411,470)	($917,239)	$1,356	($40,550)	-	$41,328	($18)	($1,653)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	$106,975,651	$32,787	$1,369,685	$2,714	$10,675	-	$665,241	$254	$3,888

County of Contra Costa
2 CFR Part 200 Plan

Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	0588-EHSD WFRC INVEST BOARD	0588-COMMUNITY SERVICES	0680-HUD HOPWA GRANT	0681-HOUSING REHAB	0682-HUD BLOCK GRANT	0683-HUD EMERGENCY SHELTER GRT	0684-HUD HOME BLOCK GRANT	0650-PUBLIC WORKS
0001-BUILDING DEPRECIATION	$10,114,677	-	$218,677	-	-	-	-	-	$200,400
0002-EQUIPMENT DEPRECIATION	$12,406,333	-	$57,935	-	-	-	-	-	$27,670
0003-BUILDING RENTAL RATES	$788,251	-	-	-	-	-	-	-	-
0003-COUNTY ADMINISTRATOR	$3,222,853	$4,235	$52,143	$3	$61	$111	$24	$41	$65,203
0010-AUDITOR-CONTROLLER	$9,523,048	$8,289	$81,816	$26	$504	$953	$192	$327	$138,969
00000-BOS-ANNUAL AUDIT	$383,352	$291	$6,227	$2	$30	$55	$12	$21	$9,197
0015-TREASURER-TAX COLLECTOR	$694,358	$329	$2,041	$1	$18	$50	$6	$5	$1,400
0020-PURCHASING	$1,313,441	-	$5,327	-	-	-	-	-	$36,805
0030-COUNTY COUNSEL	$2,854,723	-	$19,539	-	-	-	-	-	($75,405)
0035-HUMAN RESOURCES	$8,717,342	$12,105	$159,969	-	-	-	-	-	$179,846
0050-COMMUNICATIONS	$8,565,336	$63,279	$80,590	-	$1,410	-	-	-	$395,279
0077-BUILDING OCCUPANCY	$28,430,312	-	-	-	-	-	-	-	-
0079-FACILITIES MAINTENANCE	($3,965,301)	($19,565)	($110,369)	-	($953)	($767)	-	($767)	($64,674)
0145-EMPLOYEE/ RETIREE BENEFITS	($2,468,649)	($2,746)	($26,792)	-	-	-	-	-	($45,076)
0147-INFORMATION TECHNOLOGY	$21,257,305	$757	$14,212	-	-	-	-	-	$1,330,784
0148-PRINT AND MAIL SERVICES	$1,032,701	$70	$8,819	-	$7	$33	-	-	$3,522
0150-INSURANCE/ RISK MANAGEMENT	$611,273	-	-	-	-	-	-	-	-
Total Actual Costs	$104,131,836	$67,753	$569,677	$32	$1,072	$441	$233	($373)	$2,163,919
Roll Forward Amounts	$2,843,814	$4,590	($644,377)	($3,398)	($2,749)	($2,508)	($117)	($1,512)	$1,058,602
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	$106,975,651	$72,343	($74,700)	($3,366)	($1,678)	($2,067)	$116	($1,884)	$3,222,520

County of Contra Costa
2 CFR Part 200 Plan

Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	0380-CONTRA COSTA HEALTH PLAN	4830-RETIREMENT ADMINISTRATION	4833-SPECIAL DIST PROP DMG	4837-MEDICAL LIABILITY FUND	4882-WORKERS COMP (CCRRS)	4886-WORKERS COMP(COUNTY)	4887-AUTO LIABILITY	4888-PUBLIC LIABILITY
00-BUILDING DEPRECIATION	$10,114,677	$188,535	-	-	-	-	-	-	-
0000-EQUIPMENT DEPRECIATION	$12,406,383	-	-	-	-	-	-	-	-
000-BUILDING RENTAL RATES	$788,261	-	-	-	-	-	-	-	-
0003-COUNTY ADMINISTRATOR	$3,222,853	$480,202	$3	$6	$15	$33	$288	$18	$80
0010-AUDITOR-CONTROLLER	$9,523,048	$4,488,092	$21	$54	$149	$295	$2,393	$173	$773
00000-BOS-ANNUAL AUDIT	$393,362	$206,593	$1	$3	$8	$17	$143	$9	$40
0015-TREASURER-TAX COLLECTOR	$694,359	$595,153	-	$3	$14	$0	$90	$16	$74
0020-PURCHASING	$1,313,441	-	-	-	-	-	-	-	-
0030-COUNTY COUNSEL	$2,854,723	-	-	-	-	-	-	-	-
0035-HUMAN RESOURCES	$8,717,342	$212,702	-	-	-	-	-	-	-
0050-COMMUNICATIONS	$8,595,336	$319,300	-	-	-	-	-	-	-
0077-BUILDING OCCUPANCY	$28,480,312	-	-	-	-	-	-	-	-
0079-FACILITIES MAINTENANCE	($3,985,301)	($85,113)	-	-	-	-	($20)	-	-
0145-EMPLOYEE/ RETIREE BENEFITS	($2,458,649)	($43,161)	-	-	-	-	-	-	-
0147-INFORMATION TECHNOLOGY	$21,257,305	$116,641	-	-	-	-	-	-	-
0148-PRINT AND MAIL SERVICES	$1,032,701	$224,218	-	-	-	-	($8)	-	-
0150-INSURANCE/ RISK MANAGEMENT	$611,273	-	-	$3,857	$67,869	$45,910	$391,219	$20,216	$82,791
Total Actual Costs	$104,131,836	$6,689,213	$25	$3,903	$68,056	$45,215	$394,105	$20,432	$83,759
Roll Forward Amounts	$2,843,814	$90,029	($2)	$1,035	$9,149	($6,681)	($66,491)	$644	$5,605
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	$106,975,651	$6,779,242	$22	$4,938	$77,205	$38,534	$327,614	$21,076	$89,364

Reports Generated by Allocate System.
Inputs provided by Agency.

County of Contra Costa
2 CFR Part 200 Plan

Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	110300-0008-ROAD FUNDS	111800-0639-CHILD DEVELOPMENT	120800-0620-LIBRARY	140100-0841-AIRPORT	146000-0640-HS-HOSPITAL ENTERPRISE	160100-0064-FLEET SERVICES	202000-7300-CONSOLIDATED FIRE	202800-7028-CROCKETT-CARQ FIRE
00-BUILDING DEPRECIATION	$10,114,677	-	-	-	-	$593,110	$77,358	-	-
0000-EQUIPMENT DEPRECIATION	$12,406,333	$358,174	-	$207,679	$91,165	$2,749,142	$3,414,565	$2,083,232	$106,953
000-BUILDING RENTAL RATES	$788,251	-	-	-	-	$226,826	-	-	-
0003-COUNTY ADMINISTRATOR	$3,222,853	$3,565	$19,234	$108,953	$4,081	$823,515	$5,402	$164,743	$11,566
0010-AUDITOR-CONTROLLER	$9,523,048	$28,202	$51,785	$161,635	$7,308	$1,214,081	$34,542	$293,435	$14,254
00000-BOS-ANNUAL AUDIT	$393,352	$1,771	$1,617	$1,575	$2,026	$13,439	$434	$3,069	$54
0015-TREASURER-TAX COLLECTOR	$694,359	$342	$3,898	$3,380	$237	$35,008	$972	$6,320	$272
0020-PURCHASING	$1,313,441	$5,811	-	$78,547	-	$481,943	-	$39,710	-
0030-COUNTY COUNSEL	$2,854,723	$74,668	-	$150,913	$13,376	$280,111	-	($183,796)	-
0035-HUMAN RESOURCES	$8,717,342	-	$51,879	$340,670	$12,105	$2,584,421	$14,699	$522,245	$37,180
0050-COMMUNICATIONS	$8,565,336	-	$11,100	$7,121	$40,694	$3,000,748	$6,195	$95,440	-
0077-BUILDING OCCUPANCY	$28,430,312	-	-	-	-	-	-	-	-
0079-FACILITIES MAINTENANCE	($3,565,301)	($21,240)	($3,253)	($91,041)	($10,881)	($1,038,822)	($36,641)	($46,198)	($230)
0145-EMPLOYEE/ RETIREE BENEFITS	($2,468,649)	-	($10,849)	($56,145)	($4,010)	($621,577)	($3,147)	($277,194)	($3,582)
0147-INFORMATION TECHNOLOGY	$21,257,305	-	$4,516	$25,436	$28,361	$342,607	$1,328	$139,093	$3,852
0148-PRINT AND MAIL SERVICES	$1,032,701	$9	$3,336	$5,120	$634	$104,023	$128	$1,507	-
0150-INSURANCE/ RISK MANAGEMENT	$611,273	-	-	-	-	-	-	-	-
Total Actual Costs	$104,131,236	$491,886	$133,295	$944,760	$185,597	$10,788,576	$3,515,835	$2,812,595	$170,116
Roll Forward Amounts	$2,843,814	($373,947)	($23,842)	($225,014)	$24,391	$1,177,776	$111,114	$722,833	($41,227)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	$106,975,851	$117,939	$109,413	$719,746	$209,987	$11,966,352	$3,626,949	$3,535,427	$128,889

eCivis Reports Generated by Allocate System. Inputs provided by Agency.

County of Contra Costa
2 CFR Part 200 Plan

Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	308000-7160-EAST CC FIRE	26XXXX-FLOOD CONTROL	300600-7300-SAN RAMON FIRE	300700-7340-KENSINGTON FIRE	301100-7300-RODEO-HERCULES FIRE	307400-7274-MORAGA-ORINDA FIRE	3160-LOCAL AGENCY FORMATION (LAFCO)	000000-FIRST FIVE
00-BUILDING DEPRECIATION	$10,114,677	-	-	-	-	-	-	-	-
0000-EQUIPMENT DEPRECIATION	$12,406,333	-	-	-	-	-	-	-	-
000-BUILDING RENTAL RATES	$788,261	-	-	-	-	-	-	-	-
0003-COUNTY ADMINISTRATOR	$3,222,853	$3	$1,751	$20	$24	$6,558	$18	$626	-
0010-AUDITOR-CONTROLLER	$9,523,048	$21	$14,230	$150	$205	$11,066	$141	$1,432	-
00000-BOS-ANNUAL AUDIT	$393,352	$1	$1,029	$10	$12	$214	$9	$46	-
0015-TREASURER-TAX COLLECTOR	$694,359	-	$249	$0	$9	$344	-	$49	-
0020-PURCHASING	$1,313,441	-	-	-	-	-	-	-	-
0030-COUNTY COUNSEL	$2,854,723	-	$5,916	-	-	-	-	$7,292	$7,948
0035-HUMAN RESOURCES	$8,717,342	-	-	-	-	$19,237	-	$1,729	-
0050-COMMUNICATIONS	$8,565,336	-	$8,370	-	-	-	-	$2,643	-
0077-BUILDING OCCUPANCY	$28,480,312	-	-	-	-	-	-	-	-
0079-FACILITIES MAINTENANCE	($3,565,301)	-	($553)	-	-	-	-	($333)	-
0145-EMPLOYEE/ RETIREE BENEFITS	($2,468,649)	-	-	-	-	($15,190)	-	($635)	-
0147-INFORMATION TECHNOLOGY	$21,257,305	-	-	-	-	$4,416	-	$199	-
0148-PRINT AND MAIL SERVICES	$1,032,701	-	-	-	-	$36	-	$96	-
0150-INSURANCE/ RISK MANAGEMENT	$611,873	-	-	-	-	-	-	-	-
Total Actual Costs	$104,131,236	$25	$31,046	$180	$252	$27,329	$168	$13,696	$7,948
Roll Forward Amounts	$2,843,814	($149)	$6,448	$33	($164)	($10,078)	($31)	$5,122	($3,331)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	$106,975,051	($124)	$37,494	$213	$88	$17,251	$138	$18,818	$4,618

County of Contra Costa
2 CFR Part 200 Plan

Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	0000000-ALL OTHER	2nd Alloc Remains	Sub Total	Direct Billed	Unallocated	Total
00-BUILDING DEPRECIATION	$10,114,677	-	-	$10,114,677	-	-	$10,114,677
0000-EQUIPMENT DEPRECIATION	$12,406,383	-	-	$12,406,383	-	-	$12,406,383
000-BUILDING RENTAL RATES	$788,261	$39,489	-	$788,261	-	-	$788,261
0003-COUNTY ADMINISTRATOR	$3,222,853	$23,137	$10,468,233	$3,222,853	-	$10,468,233	$13,691,086
0010-AUDITOR-CONTROLLER	$9,523,048	$119,328	$2,605,475	$9,523,048	$225,369	$2,605,475	$12,353,892
00000-BOS-ANNUAL AUDIT	$383,362	$3,031	$818,785	$383,362	-	$818,785	$1,202,147
0015-TREASURER-TAX COLLECTOR	$694,389	$1,020	$6,784,965	$694,389	-	$6,784,965	$7,479,356
0020-PURCHASING	$1,313,441	-	-	$1,313,441	$672,818	-	$1,986,259
0030-COUNTY COUNSEL	$2,854,723	$91,029	$2,845,693	$2,854,723	$10,010,250	$2,845,693	$15,710,666
0035-HUMAN RESOURCES	$8,717,342	$95,337	-	$8,717,342	-	-	$8,717,342
0050-COMMUNICATIONS	$8,955,336	$461,254	-	$8,955,336	$6,368,733	-	$15,324,069
0077-BUILDING OCCUPANCY	$28,480,312	$7,475,833	-	$28,480,312	$183,893	-	$28,664,205
0079-FACILITIES MAINTENANCE	($3,965,301)	($273,674)	$31,958,713	($3,965,301)	$112,911,675	$31,958,713	$140,905,087
0145-EMPLOYEE/ RETIREE BENEFITS	($2,458,649)	($20,587)	-	($2,458,649)	-	-	($2,458,649)
0147-INFORMATION TECHNOLOGY	$21,257,305	$62,756	-	$21,257,305	$7,933,293	-	$29,190,598
0148-PRINT AND MAIL SERVICES	$1,032,701	$5,598	-	$1,032,701	$5,501,478	-	$6,534,179
0150-INSURANCE/ RISK MANAGEMENT	$611,873	-	$54,394,221	$611,873	$5,763,350	$54,394,221	$60,769,444
Total Actual Costs	$104,131,836	$8,043,571	$109,476,105	$104,131,836	$149,570,859	$109,476,105	$363,178,801
Roll Forward Amounts	$2,843,814	($1,405,204)	-	$2,843,814	-	-	$2,843,814
Regular Adjustments	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-
Total Claimable Costs	$106,975,651	$6,638,367	$109,476,105	$106,975,651	$149,570,859	$109,476,105	$366,022,615