



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Contra Costa
Martinez, California**

**Date: June 11, 2018
Filing Ref: CON19**

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 **2018-19**. 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 **2016-17**, and as estimated costs for fiscal year **2018-19** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2018**, 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: The adjustments reflected in the Carry Forward Schedule totaling (\$4,799,089) must be included when calculating the carry-forward in the 2020-21 Estimated Cost Allocation Plan for the payroll system project. The adjustments reflected in the Carry Forward Schedule totaling (\$3,405,009) must not be included when calculating the carry-forward in the 2020-21 Estimated Cost Allocation Plan for the CCCERA payroll services and fully depreciated electronic voting system.

SECTION IV: ACCEPTANCE

COUNTY OF CONTRA COSTA

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by Renee Hsieh for

Robert Campbell

**Jim Reisinger, Manager
Local Government Policy Section
Local Govt Programs & Services Division**

Name
Auditor-Controller

Title

6-19-2018

6-25-2018

Date

Date

**Negotiated by Melma Dizon
Telephone (916) 323-2369**

cc: State and Federal Agencies

Attachment

County of Contra Costa
2 CFR Pt 200 Cost Allocation Plan

Exhibit A

Cost Exhibit

Department	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	\$7,490,745	\$96,383	\$31,083	-	-	\$149,442	-	\$3,158	\$87,051
0000 EQUIPMENT DEPRECIATION	\$4,342,141	\$1,026	-	-	-	\$16,065	\$85,295	-	\$81,926
000 BUILDING RENTAL RATES	\$2,563,461	-	-	-	-	\$183,078	-	-	-
0003 COUNTY ADMINISTRATOR	\$3,949,143	\$9,307	\$2,360	\$3,069	\$18	\$33,524	\$201	\$87	\$16,783
0010 AUDITOR-CONTROLLER	\$6,820,168	\$9,901	\$3,337	\$8,628	\$3,577	\$57,262	\$837	\$231	\$19,441
00000 BOS-ANNUAL AUDIT	\$389,727	\$56	\$166	\$866	\$5	\$632	\$56	\$24	\$339
0015 TREASURER-TAX COLLECTOR	\$841,197	\$397	\$156	-	\$0	\$1,532	\$87	\$25	\$923
0020 PURCHASING	\$572,145	-	-	-	-	\$3,104	-	-	-
0030 COUNTY COUNSEL	\$1,654,745	\$383,868	-	-	-	\$65,955	-	\$6,939	\$33,196
0035 HUMAN RESOURCES	\$4,984,256	\$16,060	\$3,108	-	-	\$54,917	-	-	\$27,458
0060 COMMUNICATIONS	\$1,958,930	\$4,670	\$1,714	-	-	\$11,007	\$324	\$136	\$5,146
0077 BUILDING OCCUPANCY	\$13,474,824	\$171,148	\$40,229	-	-	\$271,963	-	\$3,865	\$229,166
0079 FACILITIES MAINTENANCE	\$977,162	\$5,696	-	-	-	\$6,382	-	\$3	\$4,150
0145 EMPLOYEE / RETIREE BENEFITS	\$5,121,871	\$16,667	\$3,267	-	-	\$57,408	-	-	\$29,279
0147 INFORMATION TECHNOLOGY	\$1,684,261	\$19,617	\$1,642	-	-	\$241,737	\$67,184	-	\$3,112
0148 PRINT AND MAIL SERVICES	\$1,516,711	\$1,777	\$1,456	-	-	\$60,949	-	\$3	\$31,582
0150 INSURANCE / RISK MANAGEMENT	\$4,440,550	\$4,724	-	-	-	\$14,410	-	\$7	-
Total Actual Costs	\$62,762,035	\$741,296	\$88,518	\$12,553	\$3,600	\$1,229,367	\$153,884	\$14,478	\$569,552
Roll Forward Amounts	\$15,524,931	\$163,557	\$44,476	(\$27,288)	\$3,530	\$602,473	\$124,687	(\$2,739)	(\$1,220,029)
Regular Adjustments	(\$4,799,089)	(\$15,407)	(\$3,064)	-	-	(\$52,779)	-	-	(\$26,938)
One-Time Adjustments	(\$3,405,009)	-	-	-	-	(\$127,332)	-	-	\$612,562
Total Claimable Costs	\$70,082,868	\$689,446	\$128,931	(\$14,734)	\$7,131	\$1,651,729	\$278,671	\$11,739	(\$64,852)

County of Contra Costa
2 CFR Pt 200 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	0085 FACILITY	0135 ECONOMIC	0202 TRIAL	0231 CHNG	0235 LAW &	0238 CIVIL	0242 DISTRICT	0243 PUBLIC
		LIFECYCLE IMPORV	PROMOTION	COURTS	VENUE TRIALS IN CNTY	JUSTICE SYSTEMS DEV	GRAND JURY	ATTORNEY	DEFENDER
00 BUILDING DEPRECIATION	\$7,490,745	-	-	\$53,669	-	-	-	\$122,012	\$16,372
0000 EQUIPMENT DEPRECIATION	\$4,342,141	-	-	-	-	-	-	-	\$38,995
000 BUILDING RENTAL RATES	\$2,563,461	-	-	-	-	-	-	-	-
0003 COUNTY ADMINISTRATOR	\$3,949,143	\$313	-	\$1,778	\$1	\$588	-	\$71,947	\$40,550
0010 AUDITOR-CONTROLLER	\$6,820,168	\$686	-	\$16,546	\$1	\$646	-	\$114,453	\$46,417
00000 BOS-ANNUAL AUDIT	\$389,727	\$87	-	\$250	\$0	-	-	\$2,349	\$790
0015 TREASURER-TAX COLLECTOR	\$841,197	-	-	\$214	-	\$21	-	\$4,409	\$2,389
0020 PURCHASING	\$572,145	-	-	-	-	-	-	\$12,264	\$5,123
0030 COUNTY COUNSEL	\$1,654,745	-	-	\$10,794	-	-	-	\$247,803	-
0035 HUMAN RESOURCES	\$4,964,256	-	-	\$1,554	-	\$1,036	-	\$112,942	\$66,315
0060 COMMUNICATIONS	\$1,958,930	-	\$67	\$4,795	-	\$1,816	\$178	\$22,410	\$18,986
0077 BUILDING OCCUPANCY	\$13,474,824	-	-	\$2,174,199	-	-	-	\$643,624	\$295,335
0079 FACILITIES MAINTENANCE	\$977,162	\$6,262	-	\$44	-	-	-	\$4,740	\$2,997
0145 EMPLOYEE / RETIREE BENEFITS	\$5,121,871	-	-	\$1,703	-	\$1,051	-	\$114,553	\$67,848
0147 INFORMATION TECHNOLOGY	\$1,684,261	-	\$68	\$389,153	-	\$21,504	\$68	\$75,001	\$76,889
0148 PRINT AND MAIL SERVICES	\$1,516,711	-	\$27	\$41	-	-	\$344	\$16,534	\$4,339
0150 INSURANCE / RISK MANAGEMENT	\$4,440,550	-	-	-	-	-	-	\$1,232,383	\$23,012
Total Actual Costs	\$62,762,035	\$7,328	\$162	\$2,654,741	\$2	\$26,662	\$589	\$2,797,424	\$706,358
Roll Forward Amounts	\$15,524,931	(\$12,089)	(\$12)	(\$612,742)	\$0	(\$9,721)	(\$36,444)	\$896,388	\$481,315
Regular Adjustments	(\$4,799,089)	-	-	(\$1,566)	-	(\$999)	-	(\$110,336)	(\$64,447)
One-Time Adjustments	(\$3,405,009)	-	-	-	-	-	-	-	-
Total Claimable Costs	\$70,082,868	(\$4,741)	\$150	\$2,040,432	\$2	\$15,942	(\$35,854)	\$3,583,476	\$1,123,226

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Exhibit A

Cost Exhibit (continued)

Department	Total	0245 DA WELFARE FRAUD	0248 CONFLICT DEFENSE SERVICES	0249 DCSS	0255 SHERIFF	0258 SHERIFF LAW ENFORCEMENT	0259 AID TO POLICE SVC AREAS	0277 SHERIFF POLICE SERVICES	0280 CONSERVATION AND DEVELOPMENT
00 BUILDING DEPRECIATION	\$7,490,745	-	-	\$101,695	\$559,354	-	-	-	\$7,132
0000 EQUIPMENT DEPRECIATION	\$4,342,141	-	-	-	\$1,465,532	-	-	\$6,101	\$117,878
000 BUILDING RENTAL RATES	\$2,563,461	-	-	\$49,785	-	-	-	-	-
0003 COUNTY ADMINISTRATOR	\$3,949,143	\$547	-	\$44,221	\$158,304	\$5,000	-	\$35,880	\$62,096
0010 AUDITOR-CONTROLLER	\$6,820,168	\$869	-	\$44,049	\$193,286	\$6,394	-	\$37,865	\$28,281
00000 BOS-ANNUAL AUDIT	\$389,727	\$71	-	\$365	\$3,064	\$247	-	\$257	\$4,762
0015 TREASURER-TAX COLLECTOR	\$841,197	\$26	-	\$1,929	\$7,818	\$302	-	\$1,253	\$2,447
0020 PURCHASING	\$572,145	-	-	\$8,228	\$57,128	-	-	-	\$9,625
0030 COUNTY COUNSEL	\$1,654,745	-	-	\$332	\$418,431	-	-	-	\$59,819
0035 HUMAN RESOURCES	\$4,964,256	\$518	-	\$75,122	\$255,933	\$7,253	-	\$61,651	\$73,049
0060 COMMUNICATIONS	\$1,958,930	\$219	-	\$9,665	\$158,975	\$186	-	\$47,671	\$19,959
0077 BUILDING OCCUPANCY	\$13,474,824	-	-	-	\$1,449,595	-	-	-	-
0079 FACILITIES MAINTENANCE	\$977,162	-	-	\$6,543	\$13,012	\$2,132	-	\$626	\$8,597
0145 EMPLOYEE / RETIREE BENEFITS	\$5,121,871	\$515	-	\$78,738	\$245,966	\$7,861	-	\$60,108	\$75,702
0147 INFORMATION TECHNOLOGY	\$1,684,261	\$1,348	\$130	\$15,360	\$12,346	\$56	-	\$2,005	\$41,088
0148 PRINT AND MAIL SERVICES	\$1,516,711	\$7	-	\$10,193	\$27,088	\$42	-	\$52	\$18,394
0150 INSURANCE / RISK MANAGEMENT	\$4,440,550	-	-	-	\$2,606,781	-	-	-	-
Total Actual Costs	\$62,762,035	\$4,119	\$130	\$446,223	\$7,632,613	\$29,473	-	\$253,468	\$518,829
Roll Forward Amounts	\$15,524,931	(\$2,089)	(\$19)	\$404,258	\$989,013	\$2,091	-	\$51,003	\$63,562
Regular Adjustments	(\$4,799,089)	(\$500)	-	(\$71,699)	(\$246,881)	(\$6,646)	-	(\$58,239)	(\$70,867)
One-Time Adjustments	(\$3,405,009)	-	-	(\$208,609)	-	-	-	-	-
Total Claimable Costs	\$70,082,868	\$1,530	\$111	\$570,174	\$8,374,745	\$24,919	-	\$246,231	\$511,523

County of Contra Costa
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Exhibit A

Cost Exhibit (continued)

Department	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 DEPRECIATION	\$7,490,745	-	\$583,094	-	\$1,224,902	-	-	-	\$672
0000 EQUIPMENT DEPRECIATION	\$4,342,141	-	\$133,890	\$13,306	\$25,077	\$15,667	-	-	\$19,350
000 BUILDING RENTAL RATES	\$2,583,481	-	-	-	\$43,935	-	-	-	-
0003 COUNTY ADMINISTRATOR	\$3,949,143	-	\$116,566	\$2,251	\$107,873	\$2,567	-	\$126	\$13,574
0010 AUDITOR-CONTROLLER	\$6,820,168	-	\$130,285	\$6,143	\$116,437	\$7,578	-	\$301	\$15,889
00000 BOS-ANNUAL AUDIT	\$389,727	-	\$1,705	\$628	\$1,591	\$716	-	\$35	\$681
0015 TREASURER-TAX COLLECTOR	\$841,197	-	\$5,788	\$639	\$4,621	\$1,115	-	\$17	\$659
0020 PURCHASING	\$572,145	-	-	-	\$11,332	-	-	-	\$4,812
0030 COUNTY COUNSEL	\$1,654,745	-	-	-	\$97,200	-	-	-	\$20,578
0035 HUMAN RESOURCES	\$4,964,256	-	\$194,798	-	\$182,364	-	-	-	\$21,241
0060 COMMUNICATIONS	\$1,958,930	-	\$34,251	\$4,862	\$18,158	\$31,721	-	-	\$3,368
0077 BUILDING OCCUPANCY	\$13,474,824	-	\$4,368,106	-	\$391,994	\$1,857,269	-	-	\$153,980
0079 FACILITIES MAINTENANCE	\$977,162	-	\$21,852	\$294	\$4,716	\$3,938	-	\$1,990	\$3,284
0145 EMPLOYEE / RETIREE BENEFITS	\$5,121,871	(\$17)	\$188,098	(\$3,369)	\$188,783	(\$10,540)	-	-	\$22,463
0147 INFORMATION TECHNOLOGY	\$1,684,261	-	\$6,497	\$1,077	\$59,850	\$2,747	-	-	\$3,902
0148 PRINT AND MAIL SERVICES	\$1,516,711	-	\$26,446	\$441	\$12,978	\$3,424	-	-	\$10,272
0150 INSURANCE / RISK MANAGEMENT	\$4,440,550	-	-	-	\$111,119	-	-	-	\$5,855
Total Actual Costs	\$62,782,035	(\$17)	\$5,811,377	\$26,273	\$2,602,931	\$2,016,222	-	\$2,469	\$300,579
Roll Forward Amounts	\$15,524,931	(\$46)	(\$722,444)	(\$5,224)	\$982,073	\$236,693	-	\$1,640	\$27,130
Regular Adjustments	(\$4,799,089)	-	(\$189,073)	-	(\$176,543)	-	-	-	(\$20,330)
One-Time Adjustments	(\$3,405,009)	-	-	-	-	-	-	-	-
Total Claimable Costs	\$70,082,868	(\$64)	\$4,899,860	\$21,048	\$3,408,461	\$2,252,815	-	\$4,108	\$307,378

County of Contra Costa
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Exhibit A

Cost Exhibit (continued)

Department	Total	0362								
		0355 RECORDER	0359 CORONER	EMERGENCY SERVICES	0366 ANIMAL SERVICES	0450 HS-PUBLIC HEALTH	0451 CONSERVATOR /GUARDIANSHIP	0452 HS- ENVIRONMENT AL HEALTH	0454 PUBLIC ADMINISTRATO R	
00 BUILDING DEPRECIATION	\$7,490,745	\$87,051	-	-	\$326,718	\$37,865	\$71,070	\$36	-	-
0000 EQUIPMENT DEPRECIATION	\$4,342,141	\$148,770	-	\$191,151	\$37,740	\$79,685	\$464	\$45,603	-	-
000 BUILDING RENTAL RATES	\$2,563,461	-	-	-	-	-	-	-	-	-
0003 COUNTY ADMINISTRATOR	\$3,949,143	\$15,088	\$3,879	\$6,409	\$31,169	\$150,695	\$6,169	\$33,987	\$223	-
0010 AUDITOR-CONTROLLER	\$6,820,168	\$18,322	\$5,175	\$9,718	\$80,789	\$179,083	\$6,317	\$64,640	\$575	-
00000 BOS-ANNUAL AUDIT	\$389,727	\$644	\$972	\$395	\$2,076	\$11,712	-	\$1,943	\$62	-
0015 TREASURER-TAX COLLECTOR	\$841,197	\$713	\$295	\$582	\$1,812	\$8,959	\$213	\$2,006	\$31	-
0020 PURCHASING	\$572,145	\$11,488	-	-	\$13,661	\$33,066	-	-	-	-
0030 COUNTY COUNSEL	\$1,654,745	\$33,338	-	-	\$78,887	-	-	-	-	-
0035 HUMAN RESOURCES	\$4,964,256	\$21,760	\$5,698	\$8,807	\$40,928	\$235,209	\$10,879	\$47,664	-	-
0060 COMMUNICATIONS	\$1,958,930	\$4,080	\$3,115	\$30,295	\$20,168	\$67,076	\$1,905	\$10,263	\$950	-
0077 BUILDING OCCUPANCY	\$13,474,824	-	-	-	\$613,330	-	-	-	-	\$24,642
0079 FACILITIES MAINTENANCE	\$977,162	\$3,917	\$16	\$1,224	\$3,859	\$42,826	-	\$15,095	\$210	-
0145 EMPLOYEE / RETIREE BENEFITS	\$5,121,871	\$23,055	\$5,428	\$8,229	\$43,559	\$248,927	\$11,391	\$47,657	(\$74)	-
0147 INFORMATION TECHNOLOGY	\$1,684,261	\$2,206	\$167	\$297	\$6,721	\$5,216	\$334	\$1,625	-	-
0148 PRINT AND MAIL SERVICES	\$1,516,711	\$33,057	\$844	\$496	\$46,338	\$36,345	\$7,002	\$27,745	\$127	-
0150 INSURANCE / RISK MANAGEMENT	\$4,440,580	\$17,415	-	-	\$19,727	-	-	-	-	-
Total Actual Costs	\$62,762,035	\$420,905	\$25,590	\$257,604	\$1,347,482	\$1,136,662	\$115,744	\$298,265	\$26,746	
Roll Forward Amounts	\$15,524,931	\$45,926	\$116	\$78,330	\$405,269	\$544,123	\$92,529	\$72,178	\$23,700	
Regular Adjustments	(\$4,799,089)	(\$20,968)	(\$5,560)	(\$8,554)	(\$39,025)	(\$227,942)	(\$10,484)	(\$45,515)	-	
One-Time Adjustments	(\$3,405,009)	-	-	-	-	-	-	-	-	
Total Claimable Costs	\$70,082,868	\$445,864	\$20,145	\$327,379	\$1,713,725	\$1,452,843	\$197,789	\$324,927	\$50,446	

County of Contra Costa
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Exhibit A

Cost Exhibit (continued)

Department	Total	0460 HS-CA CHILD SERVICES	0463 HS- HOMELESS	0466 HS DRUG ABUSE	0467 HS- MENTAL HEALTH	0473 KELLER SRCHRGE/MITG N PROG	0501 EMPLOY- HUMAN SVC	0502 EHSD CHILDREN & FAMILY SVCS	0503 EHSD ADULT & AGING SVCS
00 BUILDING DEPRECIATION	\$7,490,745	\$16,409	\$184,774	\$18,093	\$170,512	-	-	\$476,674	\$243,354
0000 EQUIPMENT DEPRECIATION	\$4,342,141	\$6,998	-	-	-	-	-	-	\$9
000 BUILDING RENTAL RATES	\$2,563,481	-	-	\$21,465	-	-	\$1,733,487	-	-
0003 COUNTY ADMINISTRATOR	\$3,949,143	\$21,152	\$3,159	\$10,217	\$165,827	\$35	\$65,682	\$102,728	\$56,600
0010 AUDITOR-CONTROLLER	\$6,820,168	\$24,347	\$5,569	\$35,625	\$263,441	\$101	\$96,058	\$139,783	\$89,714
00000 BOS-ANNUAL AUDIT	\$389,727	\$4,001	\$2,106	\$556	\$10,244	\$10	\$51,191	\$2,189	\$2,200
0015 TREASURER-TAX COLLECTOR	\$841,197	\$1,242	\$487	\$740	\$24,170	\$0	\$38,700	\$6,049	\$3,002
0020 PURCHASING	\$572,145	-	-	-	-	-	\$48,456	-	-
0030 COUNTY COUNSEL	\$1,654,745	-	-	-	-	-	\$120,663	\$1,491	-
0035 HUMAN RESOURCES	\$4,964,256	\$34,712	\$3,108	\$14,505	\$233,138	-	\$105,170	\$167,339	\$92,219
0060 COMMUNICATIONS	\$1,958,930	\$2,921	\$11,673	\$5,230	\$22,873	-	\$53,601	\$44,693	\$18,058
0077 BUILDING OCCUPANCY	\$13,474,824	-	-	-	-	-	-	-	-
0079 FACILITIES MAINTENANCE	\$977,162	\$806	\$10,051	\$4,874	\$61,059	\$8,874	\$18,835	\$46,790	\$21,501
0145 EMPLOYEE / RETIREE BENEFITS	\$5,121,871	\$36,166	\$3,187	\$15,301	\$243,713	-	\$109,332	\$175,130	\$97,591
0147 INFORMATION TECHNOLOGY	\$1,684,261	\$817	\$130	\$408	\$7,220	-	\$354,347	\$5,290	\$2,246
0148 PRINT AND MAIL SERVICES	\$1,516,711	\$7,555	\$1,524	\$2,486	\$35,643	-	\$377,726	\$32,141	\$139,441
0150 INSURANCE / RISK MANAGEMENT	\$4,440,550	-	-	-	-	-	-	-	-
Total Actual Costs	\$62,782,035	\$157,126	\$205,768	\$129,612	\$1,237,839	\$9,019	\$3,173,245	\$1,200,299	\$765,935
Roll Forward Amounts	\$15,524,931	\$103,063	\$128,161	\$380,138	\$598,978	(\$13,976)	\$2,284,719	\$751,292	\$594,823
Regular Adjustments	(\$4,799,089)	(\$33,653)	(\$2,927)	(\$14,369)	(\$224,643)	-	(\$103,396)	(\$164,329)	(\$91,191)
One-Time Adjustments	(\$3,405,009)	-	-	-	-	-	(\$2,731,306)	-	-
Total Claimable Costs	\$70,082,868	\$226,536	\$331,022	\$495,360	\$1,612,174	(\$4,957)	\$2,623,262	\$1,787,261	\$1,269,568

County of Contra Costa
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Exhibit A

Cost Exhibit (continued)

Department	Total	0504 EHS D WORKFORCE SVCS	0506 CAL HLTH BNFT MARKETPLACE	0508 IN HOME SUPPORT SERVICES	0535 EHS D SERVICE INTEGRATION	0579 VETERANS SERVICE OFFICE	0580 KELLER CNYN MTGATN FUND	0581 ZERO TLRNC DOM VIOL INIT	0583 EHS D WFRM INVEST BOARD
00 BUILDING DEPRECIATION	\$7,490,745	\$1,683,960	-	-	-	\$131,634	-	-	-
0000 EQUIPMENT DEPRECIATION	\$4,342,141	\$2,300	-	-	-	-	-	-	-
000 BUILDING RENTAL RATES	\$2,563,461	-	-	-	-	-	-	-	-
0003 COUNTY ADMINISTRATOR	\$3,949,143	\$303,966	\$16,278	\$4,407	-	\$2,961	\$131	\$1,498	\$6,973
0010 AUDITOR-CONTROLLER	\$6,820,168	\$327,013	\$17,175	\$4,505	\$1	\$3,219	\$11,013	\$2,114	\$10,774
00000 BOS-ANNUAL AUDIT	\$389,727	\$2,601	\$115	-	-	-	\$37	\$90	\$552
0015 TREASURER-TAX COLLECTOR	\$841,197	\$13,099	\$588	\$152	\$0	\$102	\$68	\$161	\$943
0020 PURCHASING	\$572,145	-	-	-	-	\$621	-	-	-
0030 COUNTY COUNSEL	\$1,654,745	-	-	-	-	-	-	-	-
0035 HUMAN RESOURCES	\$4,964,256	\$519,635	\$27,975	\$7,772	-	\$5,181	-	\$2,073	\$8,807
0060 COMMUNICATIONS	\$1,958,930	\$88,205	\$852	\$888	-	\$928	-	\$9	\$2,991
0077 BUILDING OCCUPANCY	\$13,474,824	-	-	-	-	\$205,412	-	-	-
0079 FACILITIES MAINTENANCE	\$977,162	\$155,587	-	-	-	-	-	-	\$3,851
0145 EMPLOYEE / RETIREE BENEFITS	\$5,121,871	\$550,296	\$30,142	\$8,147	-	\$5,459	-	\$2,211	\$9,419
0147 INFORMATION TECHNOLOGY	\$1,684,281	\$18,135	-	\$241	-	\$1,346	-	\$37	\$3,927
0148 PRINT AND MAIL SERVICES	\$1,516,711	\$62,244	\$5	\$1,223	-	\$1,527	\$1,229	\$417	\$1,619
0150 INSURANCE / RISK MANAGEMENT	\$4,440,550	-	-	-	-	\$14,849	-	-	-
Total Actual Costs	\$62,762,035	\$3,727,042	\$93,130	\$27,335	\$1	\$373,240	\$12,478	\$8,609	\$49,858
Roll Forward Amounts	\$15,524,931	\$2,280,872	(\$26,669)	\$2,616	(\$57)	\$125,907	\$11,774	\$5,955	(\$79,318)
Regular Adjustments	(\$4,799,089)	(\$505,436)	(\$22,636)	(\$7,694)	-	(\$5,198)	-	(\$2,134)	(\$3,822)
One-Time Adjustments	(\$3,405,009)	-	-	-	-	-	-	-	-
Total Claimable Costs	\$70,082,868	\$5,502,478	\$43,825	\$22,258	(\$56)	\$493,948	\$24,251	\$12,431	(\$33,283)

County of Contra Costa
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Exhibit A

Cost Exhibit (continued)

Department	Total	0588	0590 HUD	0591 HOUSING	0592 HUD	0593 HUD	0594 HUD HOME	0650 PUBLIC	0860 CONTRA
		COMMUNITY SERVICES	HOPWA GRANT	REHAB	BLOCK GRANT	EMERGENCY SHELTER GR	BLOCK GRANT	WORKS	COSTA HEALTH PLAN
00 BUILDING DEPRECIATION	\$7,490,745	\$274,484	-	-	-	-	-	\$145,328	\$105,804
0000 EQUIPMENT DEPRECIATION	\$4,342,141	\$27,136	-	-	-	-	-	\$35,805	-
000 BUILDING RENTAL RATES	\$2,563,461	-	-	-	-	-	-	-	-
0003 COUNTY ADMINISTRATOR	\$3,949,143	\$85,705	\$38	\$588	\$273	\$36	\$117	\$89,183	\$822,778
0010 AUDITOR-CONTROLLER	\$6,820,168	\$102,545	\$88	\$600	\$4,124	\$96	\$292	\$120,364	\$2,806,254
00000 BOS-ANNUAL AUDIT	\$389,727	\$10,623	\$11	-	\$76	\$10	\$33	\$7,164	\$212,876
0015 TREASURER-TAX COLLECTOR	\$641,197	\$5,023	\$3	\$21	\$135	\$11	\$22	\$3,871	\$604,640
0020 PURCHASING	\$572,145	\$9,469	-	-	-	-	-	\$149,185	-
0030 COUNTY COUNSEL	\$1,654,745	\$1,662	-	-	-	-	-	\$12,240	-
0035 HUMAN RESOURCES	\$4,964,256	\$131,593	-	\$1,036	-	-	-	\$113,978	\$106,207
0060 COMMUNICATIONS	\$1,958,930	\$37,277	-	\$148	-	-	-	\$78,755	\$13,628
0077 BUILDING OCCUPANCY	\$13,474,624	-	-	-	-	-	-	-	-
0079 FACILITIES MAINTENANCE	\$977,162	\$41,905	-	-	\$453	-	\$192	\$10,878	\$9,262
0145 EMPLOYEE / RETIREE BENEFITS	\$5,121,971	\$141,236	-	\$1,066	-	-	-	\$118,246	\$111,946
0147 INFORMATION TECHNOLOGY	\$1,684,261	\$8,988	-	\$19	-	-	-	\$45,800	\$3,634
0148 PRINT AND MAIL SERVICES	\$1,516,711	\$23,819	\$6	\$246	\$197	-	\$67	\$14,713	\$200,848
0150 INSURANCE / RISK MANAGEMENT	\$4,440,550	-	-	-	-	-	-	\$135,597	-
Total Actual Costs	\$62,762,035	\$901,466	\$146	\$3,724	\$5,258	\$153	\$723	\$1,087,108	\$4,997,881
Roll Forward Amounts	\$15,524,931	\$331,608	\$36	\$1,675	(\$1,638)	\$37	(\$217)	\$145,500	\$1,312,651
Regular Adjustments	(\$4,799,089)	(\$125,975)	-	(\$999)	-	-	-	(\$109,756)	(\$103,640)
One-Time Adjustments	(\$3,405,009)	-	-	-	-	-	-	-	-
Total Claimable Costs	\$70,082,868	\$1,107,100	\$182	\$4,400	\$3,620	\$190	\$506	\$1,122,852	\$6,206,891

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Exhibit A

Cost Exhibit (continued)

Department	Total	4980 RETIREMENT							110800-110800-0006 ROAD FUNDS
		ADMINISTRATIO N	4983 SPECIAL DIST PROP DMG	4987 MEDICAL LIABILITY FUND	4992 WORKERS COMP (CCFIRE)	4996 WORKERS COMP (COUNTY)	4997 AUTO LIABILITY	4998 PUBLIC LIABILITY	
00 BUILDING DEPRECIATION	\$7,490,745	-	-	-	-	-	-	-	-
0000 EQUIPMENT DEPRECIATION	\$4,342,141	-	-	-	-	-	-	-	\$594,237
000 BUILDING RENTAL RATES	\$2,563,461	-	-	-	-	-	-	-	-
0003 COUNTY ADMINISTRATOR	\$3,949,143	\$24	-	-	-	-	-	-	\$4,132
0010 AUDITOR-CONTROLLER	\$6,820,168	\$56	-	-	-	-	-	-	\$11,809
00000 BOS-ANNUAL AUDIT	\$389,727	\$7	-	-	-	-	-	-	\$1,154
0015 TREASURER-TAX COLLECTOR	\$841,197	\$2	-	-	-	-	-	-	\$863
0020 PURCHASING	\$572,145	-	-	-	-	-	-	-	-
0030 COUNTY COUNSEL	\$1,654,745	-	-	-	-	-	-	-	\$10,561
0035 HUMAN RESOURCES	\$4,964,256	-	-	-	-	-	-	-	-
0050 COMMUNICATIONS	\$1,958,930	\$112	-	-	-	\$119	-	-	-
0077 BUILDING OCCUPANCY	\$13,474,824	-	-	-	-	-	-	-	-
0079 FACILITIES MAINTENANCE	\$977,162	-	-	-	-	-	-	-	\$2,005
0145 EMPLOYEE / RETIREE BENEFITS	\$5,121,871	-	-	-	-	-	-	-	-
0147 INFORMATION TECHNOLOGY	\$1,684,261	-	-	-	-	-	-	-	-
0148 PRINT AND MAIL SERVICES	\$1,516,711	-	-	-	-	\$35	-	-	\$52
0150 INSURANCE / RISK MANAGEMENT	\$4,440,560	-	\$830	\$21,978	\$21,372	\$172,858	\$7,223	\$30,410	-
Total Actual Costs	\$62,762,035	\$202	\$830	\$21,978	\$21,372	\$173,011	\$7,223	\$30,410	\$624,814
Roll Forward Amounts	\$15,524,931	(\$52,885)	(\$272)	(\$4,017)	(\$7,813)	(\$60,255)	(\$1,831)	(\$6,392)	\$49,837
Regular Adjustments	(\$4,799,089)	-	-	-	-	-	-	-	-
One-Time Adjustments	(\$3,405,009)	\$42,000	-	-	-	-	-	-	-
Total Claimable Costs	\$70,082,868	(\$10,483)	\$558	\$17,962	\$13,559	\$112,757	\$5,392	\$24,018	\$674,651

County of Contra Costa
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Exhibit A

Cost Exhibit (continued)

Department	Total	111600-111600-	145000-145000-	202000-202000-	306000-306000-				
		0589 CHILD DEVELOPMENT	0540 HS-HOSPITAL ENTERPRISE	7300 CONSOLIDATED FIRE	7160 EAST CC FIRE	120600-120600-0620 LIBRARY	140100-140100-0841 AIRPORT	150100-150100-0064 FLEET SERVICES	202800-202800-7028 CROCKET-CARQ FIRE
00 BUILDING DEPRECIATION	\$7,490,745	\$15,713	\$4,745	\$405,697	\$2,885	-	-	-	-
0000 EQUIPMENT DEPRECIATION	\$4,342,141	\$2,037	-	-	\$169,874	\$880,657	\$99,547	-	-
000 BUILDING RENTAL RATES	\$2,563,461	-	-	\$445,825	\$2,668	-	-	-	-
0003 COUNTY ADMINISTRATOR	\$3,949,143	\$30,552	\$126,181	\$6,759	\$854,279	\$7,424	\$111,953	\$7,521	\$114
0010 AUDITOR-CONTROLLER	\$6,820,168	\$31,347	\$155,403	\$8,733	\$1,038,849	\$21,615	\$139,296	\$8,876	\$243
00000 BOS-ANNUAL AUDIT	\$389,727	-	\$4,828	\$919	\$21,818	\$678	\$3,625	\$131	\$32
0015 TREASURER-TAX COLLECTOR	\$841,197	\$1,054	\$7,335	\$540	\$53,311	\$1,311	\$6,170	\$430	-
0020 PURCHASING	\$572,145	-	\$28,525	-	\$159,006	-	\$7,051	-	-
0030 COUNTY COUNSEL	\$1,654,745	-	\$46,810	\$7,906	(\$63,816)	-	\$16,411	-	-
0035 HUMAN RESOURCES	\$4,964,256	\$53,879	\$190,136	\$7,253	\$1,358,408	\$8,807	\$180,293	\$12,434	-
0060 COMMUNICATIONS	\$1,958,930	\$809	\$28,527	\$4,034	\$509,519	\$687	\$97,843	-	-
0077 BUILDING OCCUPANCY	\$13,474,824	-	-	-	-	-	-	-	-
0079 FACILITIES MAINTENANCE	\$977,162	-	\$39,872	\$2,647	\$296,603	\$7,176	\$11,246	\$102	-
0145 EMPLOYEE / RETIREE BENEFITS	\$5,121,871	\$57,585	\$204,864	\$7,300	\$1,414,563	\$9,308	\$169,136	\$13,626	-
0147 INFORMATION TECHNOLOGY	\$1,684,261	\$2,005	\$3,484	\$1,168	\$138,269	\$316	\$24,683	\$93	-
0148 PRINT AND MAIL SERVICES	\$1,516,711	\$42	\$16,398	\$1,078	\$192,973	\$79	\$2,384	-	\$7
0150 INSURANCE / RISK MANAGEMENT	\$4,440,550	-	-	-	-	-	-	-	-
Total Actual Costs	\$62,762,035	\$195,004	\$857,189	\$47,338	\$6,825,304	\$232,828	\$1,652,749	\$142,761	\$395
Roll Forward Amounts	\$15,524,931	\$188,600	\$235,030	\$16,001	\$2,605,863	(\$78,729)	\$204,906	(\$15,788)	(\$26,969)
Regular Adjustments	(\$4,799,089)	(\$59,050)	(\$182,454)	(\$7,057)	(\$1,311,866)	(\$8,417)	(\$176,467)	(\$12,187)	-
One-Time Adjustments	(\$3,405,009)	-	-	-	(\$992,324)	-	-	-	-
Total Claimable Costs	\$70,082,868	\$324,554	\$909,766	\$56,281	\$7,126,978	\$145,681	\$1,681,188	\$114,786	(\$26,575)

Fiscal Year 2016/2017 Actual
For Use In Year 2018/2019

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Date Printed: 12/29/2017.

Exhibit A

Cost Exhibit (continued)

Department	Total	25XXXX FLOOD CONTROL	300500-300500-7830 SAN RAMON FIRE	300700-300700-7840 KENSINGTON FIRE	301100-301100-7800 RODEO-HERCULES FIRE	307400-307400-7274 MORAGA-ORINDA FIRE	8150 LOCAL AGENCY FORMATION (LAFCO)	000000 FIRST FIVE	000000 ALL OTHER	2nd Alloc Remains
00 BUILDING DEPRECIATION	\$7,490,745	-	-	-	-	-	-	-	\$71,920	-
0000 EQUIPMENT DEPRECIATION	\$4,342,141	-	-	-	-	-	-	-	-	-
000 BUILDING RENTAL RATES	\$2,563,461	-	-	-	-	-	-	-	\$83,217	-
0003 COUNTY ADMINISTRATOR	\$3,949,143	\$3,430	\$54	\$138	\$5,273	\$66	\$588	-	\$64,190	\$1
0010 AUDITOR-CONTROLLER	\$6,820,168	\$8,689	\$115	\$388	\$7,222	\$142	\$800	-	\$108,019	\$11
00000 BOS-ANNUAL AUDIT	\$389,727	\$958	\$15	\$39	\$241	\$19	-	-	\$11,038	\$2
0015 TREASURER-TAX COLLECTOR	\$841,197	\$519	-	\$50	\$620	-	\$21	-	\$12,357	\$6
0020 PURCHASING	\$572,145	-	-	-	-	-	-	-	-	\$1
0030 COUNTY COUNSEL	\$1,854,745	\$3,120	-	-	-	-	\$3,254	\$1,316	\$35,990	-
0035 HUMAN RESOURCES	\$4,964,256	-	-	-	\$7,772	-	\$1,036	-	\$43,518	\$2
0060 COMMUNICATIONS	\$1,958,930	\$5,974	-	-	-	-	\$230	-	\$390,108	\$2
0077 BUILDING OCCUPANCY	\$13,474,824	-	-	-	-	-	-	-	\$480,967	-
0079 FACILITIES MAINTENANCE	\$977,162	\$359	-	-	-	-	-	-	\$51,729	\$1
0145 EMPLOYEE / RETIREE BENEFITS	\$5,121,871	-	-	-	\$6,525	-	\$1,021	-	\$45,115	\$2
0147 INFORMATION TECHNOLOGY	\$1,684,261	-	-	-	\$298	-	-	-	\$2,415	\$1
0148 PRINT AND MAIL SERVICES	\$1,516,711	-	-	-	-	-	\$35	-	\$20,586	\$1
0150 INSURANCE / RISK MANAGEMENT	\$4,440,550	-	-	-	-	-	-	-	-	\$1
Total Actual Costs	\$62,762,035	\$23,048	\$184	\$615	\$27,950	\$227	\$6,786	\$1,316	\$1,421,179	\$31
Roll Forward Amounts	\$15,524,931	\$6,410	\$14	\$107	\$7,917	\$22	\$6,136	\$983	(\$165,183)	-
Regular Adjustments	(\$4,799,069)	-	-	-	(\$7,557)	-	(\$1,136)	-	(\$36,720)	-
One-Time Adjustments	(\$3,405,009)	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$70,082,868	\$29,459	\$198	\$722	\$28,311	\$248	\$11,765	\$2,298	\$1,219,275	\$31