



MALIA M. COHEN  
CALIFORNIA STATE CONTROLLER

## NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

**County of Contra Costa  
Martinez, California**

**Date: October 29, 2024  
Filing Ref: CON25**

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 **2024-25**. 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.

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### SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST ALLOCATIONS

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The indirect overhead and support service costs listed in **Exhibit A** (attached) are formally approved as actual costs for fiscal year **2022-23**, and as estimated costs for fiscal year **2024-25** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2024**, for further allocation to federal grants and contracts performed by the respective county departments.

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**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS**

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- |                                       |   |
|---------------------------------------|---|
| 1. Employee Fringe Benefits           | 13. Long-term Disability (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. Employment 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.

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**SECTION III: CONDITIONS**

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**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 2024-25 Cost Allocation Plan.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF CONTRA COSTA**

**BY Original signed by**  
\_\_\_\_\_  
**Robert Campbell**  
\_\_\_\_\_  
**Name**  
**Auditor-Controller**  
\_\_\_\_\_  
**Title**  
**10-29-2024**  
\_\_\_\_\_  
**Date**

**MALIA M. COHEN**  
**CALIFORNIA STATE CONTROLLER**

**BY Original signed by**  
\_\_\_\_\_  
**SANDEEP SINGH**  
**Manager**  
**Local Government Policy Section**  
**Local Govt Programs and Services Division**  
**10-29-2024**  
\_\_\_\_\_  
**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	0005-GENERAL COUNTY REVENUE	0007-BOARD MITIGATION PROG	0016-ASSESSOR	0025-MGMT INFO SYSTEMS	0036-PERSONNEL MERIT BOARD	0043-ELECTIONS
00-BUILDING DEPRECIATION	\$11,119,676	\$216,597	\$57,479	-	-	\$195,917	-	\$40,144	\$99,217
0000-EQUIPMENT DEPRECIATION	\$10,964,891	-	-	-	-	\$1,881	-	-	\$643,032
000-BUILDING RENTAL RATES	\$991,264	-	-	-	-	\$100,928	-	-	-
0003-COUNTY ADMINISTRATOR	\$2,807,421	\$6,942	\$1,795	\$1,804	\$10	\$21,965	\$73	\$39	\$12,180
0010-AUDITOR-CONTROLLER	\$9,038,668	\$62,510	\$4,182	\$21,090	\$47	\$41,633	\$563	\$216	\$26,381
00000-BOS-ANNUAL AUDIT	\$485,425	\$48	\$152	\$793	\$4	\$552	\$32	\$17	\$620
0015-TREASURER-TAX COLLECTOR	\$861,179	\$376	\$133	-	-	\$1,343	\$45	\$13	\$1,407
0020-PURCHASING	\$1,300,206	\$3,800	-	-	-	\$7,600	-	-	-
0030-COUNTY COUNSEL	\$2,386,962	\$454,359	-	-	-	\$84,696	-	\$33,109	\$80,644
0035-HUMAN RESOURCES	\$6,874,936	\$23,191	\$4,919	-	-	\$70,274	-	-	\$36,543
0060-COMMUNICATIONS	\$8,912,616	\$68,818	\$2,196	-	-	\$77,244	\$1,281	-	\$57,763
0077-BUILDING OCCUPANCY	\$33,059,645	\$404,360	\$87,346	-	-	\$415,265	-	\$58,607	\$347,802
0079-FACILITIES MAINTENANCE	\$20,768,812	\$111,448	-	-	-	\$20,842	-	\$659	\$124,453
0145-EMPLOYEE / RETIREE BENEFITS	\$354,413	\$2,012	\$393	-	-	\$6,932	-	-	\$6,090
0147-INFORMATION TECHNOLOGY	\$8,683,129	\$89,401	\$19,838	-	-	\$1,269,727	\$120,712	-	\$20,428
0148-PRINT AND MAIL SERVICES	\$1,284,800	\$451	\$378	-	-	\$29,454	-	\$1	\$211,574
0150-INSURANCE / RISK MANAGEMENT	\$12,602,677	\$16,621	\$33,546	-	-	\$45,150	-	\$39	-
<b>Total Actual Costs</b>	\$132,496,720	\$1,460,933	\$212,357	\$23,686	\$61	\$2,391,405	\$122,706	\$132,843	\$1,668,134
<b>Roll Forward Amounts</b>	\$53,719,396	\$333,602	\$87,477	\$12,194	(\$4)	\$750,174	(\$207,273)	\$55,296	\$478,641
<b>Regular Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>One-Time Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	\$186,216,116	\$1,794,535	\$299,834	\$35,881	\$57	\$3,141,579	(\$84,568)	\$188,139	\$2,146,775

County of Contra Costa  
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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	0085-FACILITY LIFECYCLE IMPORV	0135-ECONOMIC PROMOTION	0202-TRIAL COURTS	0231-CHNG VENUE TRIALS IN CNTY	0235-LAW & JUSTICE SYSTEMS DEV	0238-CIVIL GRAND JURY	0242-DISTRICT ATTORNEY	0243-PUBLIC DEFENDER
00-BUILDING DEPRECIATION	\$11,119,676	-	-	\$136,201	-	-	-	\$186,901	\$17,986
0000-EQUIPMENT DEPRECIATION	\$10,964,891	-	-	-	-	-	-	-	\$76,655
000-BUILDING RENTAL RATES	\$991,264	-	-	-	-	-	-	-	-
0003-COUNTY ADMINISTRATOR	\$2,807,421	\$398	-	\$448	\$0	\$621	-	\$49,404	\$35,408
0010-AUDITOR-CONTROLLER	\$9,038,668	\$1,972	-	\$18,369	\$2	\$1,033	-	\$93,089	\$66,175
00000-BOS-ANNUAL AUDIT	\$485,425	\$175	-	\$106	\$0	-	-	\$2,042	\$1,388
0015-TREASURER-TAX COLLECTOR	\$861,179	-	-	\$64	-	\$29	-	\$3,339	\$2,582
0020-PURCHASING	\$1,300,206	-	-	-	-	-	-	\$38,476	\$15,676
0030-COUNTY COUNSEL	\$2,386,962	-	-	\$11,465	-	-	-	\$172,610	\$51,296
0035-HUMAN RESOURCES	\$6,874,936	-	-	\$703	-	\$2,108	-	\$156,712	\$113,142
0060-COMMUNICATIONS	\$8,912,616	-	-	-	-	\$18,637	\$3,038	\$220,207	\$263,531
0077-BUILDING OCCUPANCY	\$33,059,645	-	-	\$2,429,726	-	-	-	\$1,248,754	\$548,745
0079-FACILITIES MAINTENANCE	\$20,768,812	\$207,451	-	\$1,927	-	-	-	\$107,044	\$109,747
0145-EMPLOYEE / RETIREE BENEFITS	\$354,413	-	-	\$178	-	\$101	-	\$3,961	\$3,364
0147-INFORMATION TECHNOLOGY	\$8,683,129	-	\$205	\$8,894	-	\$70,399	\$352	\$482,097	\$157,857
0148-PRINT AND MAIL SERVICES	\$1,284,800	-	-	\$2	-	-	\$1	\$5,971	\$5,445
0150-INSURANCE / RISK MANAGEMENT	\$12,602,677	-	-	-	-	-	-	\$2,341,051	\$107,882
<b>Total Actual Costs</b>	\$132,496,720	\$209,995	\$205	\$2,608,082	\$3	\$92,929	\$3,391	\$5,111,658	\$1,576,880
<b>Roll Forward Amounts</b>	\$53,719,396	\$191,956	(\$169)	\$106,516	\$1	\$73,437	\$2,113	\$3,067,160	\$694,120
<b>Regular Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>One-Time Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	\$186,216,116	\$401,950	\$37	\$2,714,598	\$3	\$166,366	\$5,504	\$8,178,817	\$2,271,000

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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	0245-DA WELFARE	0248-CONFLICT	0249-DCSS	0255-SHERIFF	0258-SHERIFF LAW	0259-AID TO	0277-SHERIFF	0280-
		FRAUD	DEFENSE SERVICES			ENFORCEMENT	POLICE SVC	POLICE	CONSERVATION
							AREAS	SERVICES	AND
									DEVELOPMENT
00-BUILDING DEPRECIATION	\$11,119,676	-	-	\$247,056	\$563,370	-	-	-	\$69,500
0000-EQUIPMENT DEPRECIATION	\$10,964,891	-	-	\$84,567	\$1,556,665	\$7,088	-	\$5,525	\$78,671
000-BUILDING RENTAL RATES	\$991,264	-	-	-	-	-	-	-	-
0003-COUNTY ADMINISTRATOR	\$2,807,421	\$544	-	\$25,746	\$110,122	\$3,656	-	\$15,117	\$40,593
0010-AUDITOR-CONTROLLER	\$9,038,668	\$1,330	-	\$43,961	\$203,789	\$7,159	-	\$25,213	\$228,374
00000-BOS-ANNUAL AUDIT	\$485,425	\$57	-	\$5,038	\$2,465	\$150	-	\$91	\$7,879
0015-TREASURER-TAX COLLECTOR	\$861,179	\$28	-	\$1,404	\$6,604	\$209	-	\$715	\$2,179
0020-PURCHASING	\$1,300,206	-	-	\$26,126	\$156,281	-	-	-	\$15,201
0030-COUNTY COUNSEL	\$2,386,962	-	-	\$1,798	\$551,086	-	-	-	\$93,018
0035-HUMAN RESOURCES	\$6,874,936	\$1,405	-	\$85,735	\$355,588	\$11,244	-	\$50,598	\$119,466
0060-COMMUNICATIONS	\$8,912,616	\$2,853	-	\$26,509	\$668,791	\$8,138	-	\$9,134	\$157,833
0077-BUILDING OCCUPANCY	\$33,059,645	-	-	-	\$6,368,673	-	-	-	-
0079-FACILITIES MAINTENANCE	\$20,768,812	-	-	\$107,412	\$282,941	\$21,052	-	\$11,840	\$152,837
0145-EMPLOYEE / RETIREE BENEFITS	\$354,413	\$49	-	\$9,309	(\$54,066)	\$2,017	-	(\$7,682)	\$10,437
0147-INFORMATION TECHNOLOGY	\$8,683,129	\$6,293	\$352	\$94,544	\$170,546	\$5,638	-	\$23,610	\$208,026
0148-PRINT AND MAIL SERVICES	\$1,284,800	(\$60)	-	\$10,311	\$8,750	(\$116)	-	-	\$10,654
0150-INSURANCE / RISK MANAGEMENT	\$12,602,677	-	-	-	\$8,801,134	-	-	-	-
<b>Total Actual Costs</b>	<b>\$132,496,720</b>	<b>\$12,500</b>	<b>\$352</b>	<b>\$769,515</b>	<b>\$19,752,737</b>	<b>\$66,235</b>	<b>-</b>	<b>\$134,161</b>	<b>\$1,194,667</b>
<b>Roll Forward Amounts</b>	<b>\$53,719,396</b>	<b>\$6,818</b>	<b>\$330</b>	<b>\$451,612</b>	<b>\$7,307,670</b>	<b>\$29,064</b>	<b>-</b>	<b>\$2,136</b>	<b>\$607,801</b>
<b>Regular Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>One-Time Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Costs</b>	<b>\$186,216,116</b>	<b>\$19,317</b>	<b>\$682</b>	<b>\$1,221,127</b>	<b>\$27,060,407</b>	<b>\$95,299</b>	<b>-</b>	<b>\$136,297</b>	<b>\$1,802,468</b>

County of Contra Costa  
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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	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	\$11,119,676	-	\$3,870,531	-	\$1,313,830	-	-	-	-
0000-EQUIPMENT DEPRECIATION	\$10,964,891	-	\$181,042	\$18,894	\$61,776	\$43,200	-	-	\$38,302
000-BUILDING RENTAL RATES	\$991,264	-	-	-	-	-	-	-	-
0003-COUNTY ADMINISTRATOR	\$2,807,421	-	\$76,964	\$1,415	\$63,366	\$897	-	\$69	\$8,903
0010-AUDITOR-CONTROLLER	\$9,038,668	-	\$140,538	\$8,548	\$167,600	\$5,408	-	\$375	\$65,081
00000-BOS-ANNUAL AUDIT	\$485,425	-	\$1,515	\$622	\$1,168	\$394	-	\$30	\$817
0015-TREASURER-TAX COLLECTOR	\$861,179	-	\$5,487	\$722	\$3,598	\$485	-	\$18	\$548
0020-PURCHASING	\$1,300,206	-	-	-	\$45,127	-	-	-	\$10,450
0030-COUNTY COUNSEL	\$2,386,962	-	-	-	\$142,994	-	-	-	\$15,001
0035-HUMAN RESOURCES	\$6,874,936	-	\$249,474	-	\$208,715	-	-	-	\$28,110
0060-COMMUNICATIONS	\$8,912,616	-	\$288,456	\$71,083	\$238,749	\$106,727	-	-	\$24,682
0077-BUILDING OCCUPANCY	\$33,059,645	-	\$6,919,373	-	\$622,216	\$2,829,210	-	-	\$393,769
0079-FACILITIES MAINTENANCE	\$20,768,812	-	\$586,209	\$115,253	\$141,095	\$133,265	-	\$9,897	\$182,589
0145-EMPLOYEE / RETIREE BENEFITS	\$354,413	-	(\$40,509)	(\$17,785)	\$3,346	(\$29,536)	-	-	\$4,172
0147-INFORMATION TECHNOLOGY	\$8,683,129	\$352	\$136,374	\$43,344	\$550,975	\$45,106	-	-	\$38,390
0148-PRINT AND MAIL SERVICES	\$1,284,800	\$420	\$22,192	\$1,431	\$2,152	\$622	-	-	\$2,926
0150-INSURANCE / RISK MANAGEMENT	\$12,602,677	-	-	-	\$237,825	-	-	-	\$18,704
<b>Total Actual Costs</b>	\$132,496,720	\$772	\$12,437,646	\$243,527	\$3,804,531	\$3,135,779	-	\$10,389	\$832,444
<b>Roll Forward Amounts</b>	\$53,719,396	(\$9,467)	\$5,142,613	\$164,896	\$1,469,058	\$848,371	-	\$9,449	\$136,218
<b>Regular Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>One-Time Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	\$186,216,116	(\$8,695)	\$17,580,258	\$408,424	\$5,273,588	\$3,984,150	-	\$19,838	\$968,662

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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	0355-RECORDER	0359-CORONER	0362-EMERGENCY SERVICES	0366-ANIMAL SERVICES	0450-HS-PUBLIC HEALTH	0451-CONSERVATOR/GU ARDIANSHIP	0452-HS-ENVIRONMENTAL HEALTH	0454-PUBLIC ADMINISTRATOR
00-BUILDING DEPRECIATION	\$11,119,676	\$99,233	-	\$5,099	\$405,378	\$97,935	\$77,427	\$323	-
0000-EQUIPMENT DEPRECIATION	\$10,964,891	\$8,315	\$31,916	\$299,182	\$57,252	\$158,502	-	\$122,403	-
000-BUILDING RENTAL RATES	\$991,264	-	-	-	-	-	-	-	-
0003-COUNTY ADMINISTRATOR	\$2,807,421	\$10,060	\$2,191	\$3,865	\$16,582	\$143,350	\$4,970	\$21,464	\$779
0010-AUDITOR-CONTROLLER	\$9,038,668	\$20,603	\$4,970	\$9,275	\$45,524	\$265,513	\$8,044	\$46,447	\$2,016
00000-BOS-ANNUAL AUDIT	\$485,425	\$508	\$1,329	\$243	\$1,189	\$52,513	-	\$1,332	\$69
0015-TREASURER-TAX COLLECTOR	\$861,179	\$576	\$210	\$329	\$1,099	\$8,744	\$233	\$1,468	\$54
0020-PURCHASING	\$1,300,206	\$35,151	-	-	\$26,601	\$69,353	-	-	-
0030-COUNTY COUNSEL	\$2,386,962	\$36,871	-	-	\$13,949	-	-	-	-
0035-HUMAN RESOURCES	\$6,874,936	\$30,218	\$6,325	\$11,244	\$47,084	\$457,486	\$16,866	\$62,544	\$2,108
0060-COMMUNICATIONS	\$8,912,616	\$53,075	\$28,395	\$131,175	\$12,851	\$407,429	\$9,714	\$56,251	\$5,990
0077-BUILDING OCCUPANCY	\$33,059,645	-	-	-	\$886,367	-	-	-	-
0079-FACILITIES MAINTENANCE	\$20,768,812	\$82,167	\$3,970	\$111,933	\$58,872	\$713,369	-	\$264,267	\$12,408
0145-EMPLOYEE / RETIREE BENEFITS	\$354,413	\$4,236	(\$2,074)	(\$1,769)	\$6,346	\$57,060	\$1,889	(\$217)	\$44
0147-INFORMATION TECHNOLOGY	\$8,683,129	\$29,590	\$3,171	\$4,581	\$202,848	\$178,308	\$7,400	\$30,336	\$1,057
0148-PRINT AND MAIL SERVICES	\$1,284,800	\$17,303	\$291	\$1,524	\$1,183	\$30,877	\$2,775	\$6,497	(\$30)
0150-INSURANCE / RISK MANAGEMENT	\$12,602,677	-	-	-	\$104,590	-	-	-	-
<b>Total Actual Costs</b>	\$132,496,720	\$427,908	\$80,695	\$576,680	\$1,887,714	\$2,640,439	\$129,318	\$613,116	\$24,496
<b>Roll Forward Amounts</b>	\$53,719,396	\$113,202	\$23,953	\$196,505	\$534,291	\$1,253,481	\$12,624	\$262,089	\$14,046
<b>Regular Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>One-Time Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	\$186,216,116	\$541,110	\$104,647	\$773,186	\$2,422,005	\$3,893,920	\$141,941	\$875,205	\$38,541



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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	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	\$11,119,676	\$2,176	\$216,330	\$33,781	\$243,004	-	-	\$306,214	\$142,240
0000-EQUIPMENT DEPRECIATION	\$10,964,891	\$13,127	\$1,685	-	-	-	-	-	-
000-BUILDING RENTAL RATES	\$991,264	-	-	-	-	-	\$580,821	-	-
0003-COUNTY ADMINISTRATOR	\$2,807,421	\$12,916	\$4,404	\$12,878	\$111,478	\$10	\$46,240	\$73,480	\$36,938
0010-AUDITOR-CONTROLLER	\$9,038,668	\$22,978	\$12,565	\$28,452	\$255,889	\$55	\$117,570	\$130,713	\$69,124
00000-BOS-ANNUAL AUDIT	\$485,425	\$216	\$1,986	\$836	\$8,789	\$4	\$55,944	\$1,258	\$3,016
0015-TREASURER-TAX COLLECTOR	\$861,179	\$783	\$729	\$1,181	\$16,862	-	\$28,364	\$4,521	\$2,206
0020-PURCHASING	\$1,300,206	-	-	-	-	-	\$132,952	-	-
0030-COUNTY COUNSEL	\$2,386,962	-	-	-	-	-	\$295,719	\$1,239	-
0035-HUMAN RESOURCES	\$6,874,936	\$42,165	\$10,541	\$37,245	\$325,370	-	\$149,684	\$239,635	\$118,764
0060-COMMUNICATIONS	\$8,912,616	\$58,745	\$60,133	\$58,212	\$237,405	-	\$323,093	\$307,701	\$67,661
0077-BUILDING OCCUPANCY	\$33,059,645	-	-	-	-	-	-	-	-
0079-FACILITIES MAINTENANCE	\$20,768,812	\$23,805	\$453,582	\$131,435	\$1,394,312	\$252,166	\$272,980	\$774,905	\$385,140
0145-EMPLOYEE / RETIREE BENEFITS	\$354,413	\$3,228	\$963	\$4,751	\$33,895	-	\$14,101	\$24,952	\$13,292
0147-INFORMATION TECHNOLOGY	\$8,683,129	\$21,496	\$35,907	\$17,267	\$159,985	-	\$1,676,741	\$120,869	\$56,735
0148-PRINT AND MAIL SERVICES	\$1,284,800	\$4,235	(\$1)	\$953	\$14,597	-	\$271,043	\$21,796	\$154,330
0150-INSURANCE / RISK MANAGEMENT	\$12,602,677	-	-	-	-	-	-	-	-
<b>Total Actual Costs</b>	\$132,496,720	\$205,868	\$798,823	\$326,992	\$2,801,585	\$252,235	\$3,965,253	\$2,007,285	\$1,049,445
<b>Roll Forward Amounts</b>	\$53,719,396	\$55,042	\$496,907	\$166,202	\$1,477,292	\$235,039	\$1,761,874	\$956,480	\$325,787
<b>Regular Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>One-Time Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	\$186,216,116	\$260,911	\$1,295,730	\$493,194	\$4,278,877	\$487,274	\$5,727,127	\$2,963,766	\$1,375,232

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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	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 TLRNCNCE DOM VIOL INIT	0583-EHSD WFRC INVEST BOARD
00-BUILDING DEPRECIATION	\$11,119,676	\$1,003,336	-	-	-	\$227,240	-	-	-
0000-EQUIPMENT DEPRECIATION	\$10,964,891	\$895	-	-	-	-	-	-	-
000-BUILDING RENTAL RATES	\$991,264	-	-	-	-	-	-	-	-
0003-COUNTY ADMINISTRATOR	\$2,807,421	\$151,451	\$1	\$3,106	-	\$2,071	\$27	\$664	\$3,109
0010-AUDITOR-CONTROLLER	\$9,038,668	\$270,828	\$7	\$63,001	-	\$3,349	\$156	\$1,269	\$7,515
00000-BOS-ANNUAL AUDIT	\$485,425	\$3,215	\$1	-	-	-	\$12	\$19	\$274
0015-TREASURER-TAX COLLECTOR	\$861,179	\$7,488	\$0	\$145	-	\$97	\$12	\$55	\$328
0020-PURCHASING	\$1,300,206	-	-	-	-	\$1,425	-	-	-
0030-COUNTY COUNSEL	\$2,386,962	-	-	-	-	-	-	-	-
0035-HUMAN RESOURCES	\$6,874,936	\$489,109	-	\$10,541	-	\$7,027	-	\$2,108	\$8,433
0060-COMMUNICATIONS	\$8,912,616	\$664,610	-	\$12,431	-	\$11,178	-	-	\$15,210
0077-BUILDING OCCUPANCY	\$33,059,645	-	-	-	-	\$283,256	-	-	-
0079-FACILITIES MAINTENANCE	\$20,768,812	\$2,588,199	-	-	-	-	-	-	\$118,245
0145-EMPLOYEE / RETIREE BENEFITS	\$354,413	\$64,685	-	\$1,117	-	\$918	-	\$236	\$942
0147-INFORMATION TECHNOLOGY	\$8,683,129	\$247,025	-	\$5,286	-	\$10,722	-	\$705	\$18,311
0148-PRINT AND MAIL SERVICES	\$1,284,800	\$95,952	-	\$9,411	-	\$232	-	-	\$47
0150-INSURANCE / RISK MANAGEMENT	\$12,602,677	-	-	-	-	\$4,265	-	-	-
<b>Total Actual Costs</b>	\$132,496,720	\$5,586,792	\$9	\$105,038	-	\$551,779	\$206	\$5,057	\$172,414
<b>Roll Forward Amounts</b>	\$53,719,396	\$2,845,541	\$4	\$71,824	(\$1)	\$158,027	(\$96)	\$84	\$131,525
<b>Regular Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>One-Time Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	\$186,216,116	\$8,432,333	\$13	\$176,862	(\$1)	\$709,806	\$110	\$5,141	\$303,939

County of Contra Costa  
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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	0588-COMMUNITY SERVICES	0590-HUD HOPWA GRANT	0591-HOUSING REHAB	0592-HUD BLOCK GRANT	0593-HUD EMERGENCY SHELTER GRT	0594-HUD HOME BLOCK GRANT	0650-PUBLIC WORKS	0860-CONTRA COSTA HEALTH PLAN
00-BUILDING DEPRECIATION	\$11,119,676	\$218,678	-	-	-	-	-	\$201,248	\$188,680
0000-EQUIPMENT DEPRECIATION	\$10,964,891	\$54,669	-	-	-	-	-	\$26,657	-
000-BUILDING RENTAL RATES	\$991,264	-	-	-	-	-	-	-	-
0003-COUNTY ADMINISTRATOR	\$2,807,421	\$46,045	\$12	-	\$110	\$42	\$47	\$54,185	\$649,535
0010-AUDITOR-CONTROLLER	\$9,038,668	\$90,215	\$67	-	\$972	\$220	\$245	\$117,495	\$4,318,939
00000-BOS-ANNUAL AUDIT	\$485,425	\$15,750	\$5	-	\$49	\$18	\$20	\$6,426	\$264,546
0015-TREASURER-TAX COLLECTOR	\$861,179	\$3,170	\$3	-	\$52	\$7	\$7	\$2,961	\$668,294
0020-PURCHASING	\$1,300,206	\$5,225	-	-	-	-	-	\$186,682	-
0030-COUNTY COUNSEL	\$2,386,962	\$11,680	-	-	-	-	-	(\$203,020)	-
0035-HUMAN RESOURCES	\$6,874,936	\$141,251	-	-	-	-	-	\$153,901	\$160,928
0060-COMMUNICATIONS	\$8,912,616	\$343,030	-	\$807	-	-	-	\$255,198	\$162,248
0077-BUILDING OCCUPANCY	\$33,059,645	-	-	-	-	-	-	-	-
0079-FACILITIES MAINTENANCE	\$20,768,812	\$797,679	-	-	\$4,296	-	\$4,296	\$372,108	\$169,373
0145-EMPLOYEE / RETIREE BENEFITS	\$354,413	\$24,968	-	-	-	-	-	\$13,493	\$19,247
0147-INFORMATION TECHNOLOGY	\$8,683,129	\$91,239	-	\$2,113	-	-	-	\$260,753	\$65,737
0148-PRINT AND MAIL SERVICES	\$1,284,800	\$14,704	\$0	\$30	\$38	-	\$1	\$4,751	\$186,029
0150-INSURANCE / RISK MANAGEMENT	\$12,602,677	-	-	-	-	-	-	-	-
<b>Total Actual Costs</b>	\$132,496,720	\$1,858,304	\$88	\$2,950	\$5,517	\$287	\$4,615	\$1,452,837	\$6,853,557
<b>Roll Forward Amounts</b>	\$53,719,396	\$886,621	\$27	\$285	\$3,678	\$87	\$3,762	\$923,091	\$1,401,963
<b>Regular Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>One-Time Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	\$186,216,116	\$2,744,925	\$115	\$3,234	\$9,195	\$374	\$8,377	\$2,375,928	\$8,255,520

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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 (CCFIRE)	4996-WORKERS COMP (COUNTY)	4997-AUTO LIABILITY	4998-PUBLIC LIABILITY	110800-0006- ROAD FUNDS
00-BUILDING DEPRECIATION	\$11,119,676	-	-	-	-	-	-	-	-
0000-EQUIPMENT DEPRECIATION	\$10,964,891	-	-	-	-	-	-	-	\$436,204
000-BUILDING RENTAL RATES	\$991,264	-	-	-	-	-	-	-	-
0003-COUNTY ADMINISTRATOR	\$2,807,421	\$5	-	-	-	-	-	-	\$1,823
0010-AUDITOR-CONTROLLER	\$9,038,668	\$27	-	-	-	-	-	-	\$10,401
00000-BOS-ANNUAL AUDIT	\$485,425	\$2	-	-	-	-	-	-	\$801
0015-TREASURER-TAX COLLECTOR	\$861,179	\$1	-	-	-	-	-	-	\$333
0020-PURCHASING	\$1,300,206	-	-	-	-	-	-	-	-
0030-COUNTY COUNSEL	\$2,386,962	-	-	-	-	-	-	-	\$309,335
0035-HUMAN RESOURCES	\$6,874,936	-	-	-	-	-	-	-	-
0060-COMMUNICATIONS	\$8,912,616	-	-	-	-	-	-	-	-
0077-BUILDING OCCUPANCY	\$33,059,645	-	-	-	-	-	-	-	-
0079-FACILITIES MAINTENANCE	\$20,768,812	-	-	-	-	-	-	-	\$73,143
0145-EMPLOYEE / RETIREE BENEFITS	\$354,413	-	-	-	-	-	-	-	-
0147-INFORMATION TECHNOLOGY	\$8,683,129	-	-	-	-	-	-	-	-
0148-PRINT AND MAIL SERVICES	\$1,284,800	-	-	-	-	(\$121)	-	-	\$45
0150-INSURANCE / RISK MANAGEMENT	\$12,602,677	-	\$3,626	\$86,111	\$71,191	\$594,078	\$24,634	\$112,230	-
<b>Total Actual Costs</b>	\$132,496,720	\$36	\$3,626	\$86,111	\$71,191	\$593,957	\$24,634	\$112,230	\$832,085
<b>Roll Forward Amounts</b>	\$53,719,396	(\$0)	\$1,099	\$22,549	\$10,826	\$99,304	\$2,639	\$23,751	\$90,404
<b>Regular Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>One-Time Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	\$186,216,116	\$36	\$4,726	\$108,660	\$82,018	\$693,261	\$27,273	\$135,981	\$922,490

County of Contra Costa  
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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	111600-0589-CHILD	120600-0620-LIBRARY	140100-0841-AIRPORT	145000-0540-HS-	150100-0064-FLEET	202000-7300-	202800-7028-	306000-7160-
		DEVELOPMENT			HOSPITAL	SERVICES	CONSOLIDATED	CROCKET-	EAST CC FIRE
00-BUILDING DEPRECIATION	\$11,119,676	-	-	-	\$602,815	\$33,810	-	-	-
0000-EQUIPMENT DEPRECIATION	\$10,964,891	-	\$223,409	\$92,186	\$2,342,612	\$2,989,240	\$1,207,289	\$102,051	-
000-BUILDING RENTAL RATES	\$991,264	-	-	-	\$263,638	-	-	-	-
0003-COUNTY ADMINISTRATOR	\$2,807,421	\$13,461	\$83,764	\$3,819	\$637,724	\$4,869	\$122,160	\$9,350	\$24
0010-AUDITOR-CONTROLLER	\$9,038,668	\$21,827	\$169,150	\$9,297	\$1,230,568	\$17,906	\$270,895	\$16,379	\$117
00000-BOS-ANNUAL AUDIT	\$485,425	-	\$3,410	\$2,753	\$20,058	\$410	\$3,069	\$105	\$10
0015-TREASURER-TAX COLLECTOR	\$861,179	\$630	\$7,058	\$400	\$45,743	\$765	\$9,275	\$564	-
0020-PURCHASING	\$1,300,206	-	\$65,193	-	\$411,872	-	\$47,014	-	-
0030-COUNTY COUNSEL	\$2,386,962	-	\$82,578	\$9,315	(\$41,955)	-	\$71,603	-	-
0035-HUMAN RESOURCES	\$6,874,936	\$45,678	\$257,907	\$10,541	\$2,009,143	\$13,352	\$393,536	\$30,921	-
0060-COMMUNICATIONS	\$8,912,616	\$8,502	\$143,675	\$26,905	\$2,148,837	\$8,418	\$93,367	-	-
0077-BUILDING OCCUPANCY	\$33,059,645	-	-	-	-	-	-	-	-
0079-FACILITIES MAINTENANCE	\$20,768,812	-	\$472,214	\$51,186	\$6,082,258	\$237,128	\$252,469	\$1,715	-
0145-EMPLOYEE / RETIREE BENEFITS	\$354,413	\$6,833	\$48,135	(\$42)	\$196,156	\$1,689	(\$87,749)	\$7,846	-
0147-INFORMATION TECHNOLOGY	\$8,683,129	\$27,134	\$80,691	\$11,271	\$1,361,505	\$6,343	\$247,254	\$27,486	-
0148-PRINT AND MAIL SERVICES	\$1,284,800	\$1,652	\$4,049	\$438	\$104,978	\$37	\$5,564	-	-
0150-INSURANCE / RISK MANAGEMENT	\$12,602,677	-	-	-	-	-	-	-	-
<b>Total Actual Costs</b>	\$132,496,720	\$125,717	\$1,641,232	\$218,068	\$17,415,952	\$3,313,968	\$2,635,748	\$196,416	\$152
<b>Roll Forward Amounts</b>	\$53,719,396	\$5,542	\$747,819	\$67,070	\$10,210,562	\$22,555	\$985,548	(\$20,019)	(\$0)
<b>Regular Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>One-Time Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	\$186,216,116	\$131,259	\$2,389,051	\$285,138	\$27,626,513	\$3,336,523	\$3,621,296	\$176,397	\$151

County of Contra Costa  
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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	25XXXX-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 (LAFCO)	000000-FIRST FIVE	0000000-ALL OTHER
00-BUILDING DEPRECIATION	\$11,119,676	-	-	-	-	-	-	-	-
0000-EQUIPMENT DEPRECIATION	\$10,964,891	-	-	-	-	-	-	-	-
000-BUILDING RENTAL RATES	\$991,264	-	-	-	-	-	-	-	\$45,876
0003-COUNTY ADMINISTRATOR	\$2,807,421	\$1,569	\$19	\$34	\$4,949	\$28	\$414	-	\$32,919
0010-AUDITOR-CONTROLLER	\$9,038,668	\$8,587	\$95	\$184	\$9,858	\$138	\$670	-	\$123,914
00000-BOS-ANNUAL AUDIT	\$485,425	\$689	\$8	\$15	\$173	\$12	-	-	\$8,185
0015-TREASURER-TAX COLLECTOR	\$861,179	\$294	-	\$8	\$499	-	\$19	-	\$14,283
0020-PURCHASING	\$1,300,206	-	-	-	-	-	-	-	-
0030-COUNTY COUNSEL	\$2,386,962	\$4,332	-	-	-	-	\$3,863	\$9,880	\$89,498
0035-HUMAN RESOURCES	\$6,874,936	-	-	-	\$15,460	-	\$1,405	-	\$48,489
0060-COMMUNICATIONS	\$8,912,616	\$6,809	-	-	-	-	\$1,619	-	\$876,274
0077-BUILDING OCCUPANCY	\$33,059,645	-	-	-	-	-	-	-	\$9,216,177
0079-FACILITIES MAINTENANCE	\$20,768,812	-	-	-	-	-	-	-	\$2,181,234
0145-EMPLOYEE / RETIREE BENEFITS	\$354,413	-	-	-	(\$6,943)	-	(\$24)	-	(\$575)
0147-INFORMATION TECHNOLOGY	\$8,683,129	-	-	-	\$8,246	-	-	-	\$101,556
0148-PRINT AND MAIL SERVICES	\$1,284,800	-	-	-	\$6	-	\$55	-	\$16,971
0150-INSURANCE / RISK MANAGEMENT	\$12,602,677	-	-	-	-	-	-	-	-
<b>Total Actual Costs</b>	<b>\$132,496,720</b>	<b>\$22,280</b>	<b>\$122</b>	<b>\$241</b>	<b>\$32,249</b>	<b>\$178</b>	<b>\$8,022</b>	<b>\$9,880</b>	<b>\$12,754,801</b>
<b>Roll Forward Amounts</b>	<b>\$53,719,396</b>	<b>(\$7,358)</b>	<b>(\$5)</b>	<b>(\$571)</b>	<b>\$5,044</b>	<b>(\$18)</b>	<b>\$1,268</b>	<b>(\$974)</b>	<b>\$5,329,322</b>
<b>Regular Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>One-Time Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Costs</b>	<b>\$186,216,116</b>	<b>\$14,923</b>	<b>\$118</b>	<b>(\$331)</b>	<b>\$37,292</b>	<b>\$160</b>	<b>\$9,290</b>	<b>\$8,906</b>	<b>\$18,084,123</b>

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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	2nd Alloc Remains	Sub Total	Direct Billed	Unallocated	Total
00-BUILDING DEPRECIATION	\$11,119,676	-	\$11,119,676	-	-	\$11,119,676
0000-EQUIPMENT DEPRECIATION	\$10,964,891	-	\$10,964,891	-	-	\$10,964,891
000-BUILDING RENTAL RATES	\$991,264	-	\$991,264	-	-	\$991,264
0003-COUNTY ADMINISTRATOR	\$2,807,421	\$7,387,627	\$2,807,421	-	\$7,387,627	\$10,195,048
0010-AUDITOR-CONTROLLER	\$9,038,668	\$2,439,387	\$9,038,668	\$236,440	\$2,439,387	\$11,714,495
00000-BOS-ANNUAL AUDIT	\$485,425	\$704,987	\$485,425	-	\$704,987	\$1,190,412
0015-TREASURER-TAX COLLECTOR	\$861,179	\$7,108,635	\$861,179	-	\$7,108,635	\$7,969,814
0020-PURCHASING	\$1,300,206	-	\$1,300,206	\$410,025	-	\$1,710,231
0030-COUNTY COUNSEL	\$2,386,962	\$2,577,011	\$2,386,962	\$9,385,932	\$2,577,011	\$14,349,905
0035-HUMAN RESOURCES	\$6,874,936	-	\$6,874,936	-	-	\$6,874,936
0060-COMMUNICATIONS	\$8,912,616	-	\$8,912,616	\$6,283,637	-	\$15,196,253
0077-BUILDING OCCUPANCY	\$33,059,645	-	\$33,059,645	\$189,851	-	\$33,249,496
0079-FACILITIES MAINTENANCE	\$20,768,812	\$41,781,719	\$20,768,812	\$76,763,414	\$41,781,719	\$139,313,945
0145-EMPLOYEE / RETIREE BENEFITS	\$354,413	-	\$354,413	-	-	\$354,413
0147-INFORMATION TECHNOLOGY	\$8,683,129	-	\$8,683,129	\$15,398,249	-	\$24,081,378
0148-PRINT AND MAIL SERVICES	\$1,284,800	-	\$1,284,800	\$4,800,058	-	\$6,084,858
0150-INSURANCE / RISK MANAGEMENT	\$12,602,677	\$34,027,853	\$12,602,677	\$4,950,861	\$34,027,853	\$51,581,391
<b>Total Actual Costs</b>	\$132,496,720	\$96,027,218	\$132,496,720	\$118,418,467	\$96,027,218	\$346,942,405
<b>Roll Forward Amounts</b>	\$53,719,396	-	\$53,719,396	-	-	\$53,719,396
<b>Regular Adjustments</b>	-	-	-	-	-	-
<b>One-Time Adjustments</b>	-	-	-	-	-	-
<b>Total Claimable Costs</b>	\$186,216,116	\$96,027,218	\$186,216,116	\$118,418,467	\$96,027,218	\$400,661,801