



BETTY T. YEE
California State Controller

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Alameda
Oakland, California

Date: July 31, 2017
Filing Ref: ALA18

Pursuant to federal Office of Management and Budget (OMB) Circular 2 CFR Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2017-18** fiscal year. 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. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST ALLOCATIONS

The indirect overhead and support service costs listed in **Schedule A** (attached) are formally approved as actual costs for the **2015-16** fiscal year and as estimated costs for the **2017-18** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2017**, 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 | 6. Training & Education Center |
| 2. Auditor-Controller | 7. Motor Pool (ISF) |
| 3. GSA Property & Salvage | 8. Building Maintenance (ISF) |
| 4. County Counsel | 9. Information Technology (ISF) |
| 5. Human Resources Services | 10. Risk Management (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 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 costs of the county departments 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 that was 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 the 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 of 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 OMB Circular 2 CFR Part 200, 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: None.

SECTION IV: ACCEPTANCE

COUNTY OF ALAMEDA

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Steve Manning

**Jim Reisinger, Manager
Local Government Policy and Reporting
Local Govt Programs and Services Division**

Name
Auditor-Controller

Title

8-8-2017

8-17-2017

Date

Date

**Negotiated by Darryl Mar
Telephone (916) 327-9496**

cc: State and Federal Agencies

Attachment

Allocated Costs By Department

Central Service Departments	270300 FLOOD CONTROL	270400 ROADS & BRIDGES	270501 PUB WAYS R & L	270541 PUBWAYSCSASL-70	270551 PUBWAYSCSAB-88	270702 FLD CTRL ZONE 7	280101 FIRE DIST ZONE 1
BLDG DEPRECN	229,470	247,853	0	0	0	0	0
RENTAL RATE SYSTEM	0	0	0	0	0	0	0
EQUIP DEPRECN	413,095	0	0	0	0	203,213	610,896
240100 GRAND JURY	0	0	0	0	0	0	0
110200 COUNTY ADMIN	55,628	43,810	105	388	1,806	36,317	15
140100 AUDTR-CONTRLR	151,476	94,286	3,676	2,501	18,403	185,782	258
160100 TRESUR-TAX COL	2,069	900	29	14	203	2,659	8
200200 GSA PURCHASING	40,792	41,202	0	0	10,890	96,663	627
200300 GSA PROP & SALV	6,155	5,746	0	0	848	6,621	0
170100 COUNTY COUNSEL	0	0	0	0	0	0	0
180100 HUMAN RES SVCS	152,762	139,841	0	0	25,796	149,341	0
180300 TRNG/EDUC CTR	28,266	27,614	0	0	5,094	29,583	0
200100 GSA ADMIN	0	0	0	0	0	0	0
180400 UNEMPLMNT INS	23,683	0	0	0	0	9,972	0
110600 CAO - OTHER	76,130	46,139	340	1,254	5,840	102,691	48
Total Allocated	1,179,526	647,391	4,150	4,157	68,880	822,842	611,852
Roll Forward	(121,985)	38,045	(2,143)	267	1,998	9,362	101,432
Cost With Roll Forward	1,057,541	685,436	2,007	4,424	70,878	832,204	713,284
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,057,541	685,436	2,007	4,424	70,878	832,204	713,284



Allocated Costs By Department

Central Service Departments	280111 ALACO FIRE DEPT	280121 FIRE DIST ZONE 2	280131 FIRE DIST ZONE 3	280141 FIRE DIST ZONE 4	280151 FIRE DIST-RCC	290701 PUBFACCSAPP-91	290910 SHERRECOVGRNTS
BLDG DEPRECN	0	0	0	0	0	0	0
RENTAL RATE SYSTEM	0	0	0	0	0	0	0
EQUIP DEPRECN	63,246	0	0	0	33,566	0	67,487
240100 GRAND JURY	0	0	0	0	0	0	0
110200 COUNTY ADMIN	64,854	0	1	1	3,881	9,631	0
140100 AUDTR-CONTRLR	142,190	21	23	22	13,727	22,652	0
160100 TRESUR-TAX COL	2,013	1	1	1	174	0	0
200200 GSA PURCHASING	106,008	0	0	0	0	0	0
200300 GSA PROP & SALV	19	0	0	0	0	0	0
170100 COUNTY COUNSEL	5,784	0	0	0	0	0	0
180100 HUMAN RES SVCS	0	0	0	0	0	0	0
180300 TRNG/EDUC CTR	0	0	0	0	0	0	0
200100 GSA ADMIN	0	0	0	0	0	0	0
180400 UNEMPLMNT INS	0	0	0	0	0	0	0
110600 CAO - OTHER	175,579	0	4	2	12,545	31,136	0
Total Allocated	559,693	22	29	26	63,893	63,419	67,487
Roll Forward	(544,899)	(2)	(3)	(1)	26,563	6,076	22,536
Cost With Roll Forward	14,794	20	26	25	90,456	69,495	90,023
Adjustments	0	0	0	0	0	0	0
Proposed Costs	14,794	20	26	25	90,456	69,495	90,023



Allocated Costs By Department

Detail

Central Service Departments	350920 PUBHTRCVGRNTS	360100 COUNTY LIBRARY	360800 LIB SPCL TX ZONE	380100 INFORMATN TECH	400100 MOTOR POOL	410100 BLDG MAINTENCE	430200 WORKERS COMP
BLDG DEPRECN	0	0	0	224,638	244	195,060	31,603
RENTAL RATE SYSTEM	0	0	0	0	0	0	0
EQUIP DEPRECN	18,584	195,070	46,496	0	0	0	0
240100 GRAND JURY	0	0	0	0	0	0	0
110200 COUNTY ADMIN	0	19,535	497	60,992	4,159	52,712	7,921
140100 AUDTR-CONTRLR	0	195,073	2,462	162,859	43,954	344,892	885,457
160100 TRESUR-TAX COL	0	3,158	64	1,053	777	4,717	1,578
200200 GSA PURCHASING	0	169,438	1,589	185,300	85,519	332,762	0
200300 GSA PROP & SALV	0	23,198	0	15,685	1,310	274,960	1,723
170100 COUNTY COUNSEL	0	29,532	0	40,403	0	0	0
180100 HUMAN RES SVCS	0	302,785	0	212,015	27,093	396,336	0
180300 TRNG/EDUC CTR	0	66,663	0	34,868	5,012	67,157	0
200100 GSA ADMIN	0	0	0	0	899,039	2,757,481	0
180400 UNEMPLMNT INS	0	41,134	0	19,944	2,493	13,712	0
110600 CAO - OTHER	0	40,381	1,215	93,328	13,446	170,420	3,681
Total Allocated	18,584	1,085,967	52,323	1,051,085	1,083,046	4,610,209	931,963
Roll Forward	(2,065)	40,454	2,691	122,576	(163,541)	87,669	190,088
Cost With Roll Forward	16,519	1,126,421	55,014	1,173,661	919,505	4,697,878	1,122,051
Adjustments	0	0	0	0	0	0	0
Proposed Costs	16,519	1,126,421	55,014	1,173,661	919,505	4,697,878	1,122,051



Allocated Costs By Department

Central Service Departments	430300 RISK MANAGEMENT	450101 CSA L-1991-1	450111 CSA EM-1983-1	450121 CSA VC-1984-1	222222 OTH SPCL RV FDS	100000 BRD OF SUPVSRS	110100 CLERK OF THE BD
BLDG DEPRECN	13,205	0	0	17,418	0	0	0
RENTAL RATE SYSTEM	0	0	0	0	0	0	0
EQUIP DEPRECN	0	0	0	0	0	0	0
240100 GRAND JURY	0	0	0	0	0	0	0
110200 COUNTY ADMIN	17,700	1,356	3,186	2,451	1,791	3,690	1,040
140100 AUDTR-CONTRLR	26,658	12,068	32,521	21,273	5,194	49,763	19,172
160100 TRESUR-TAX COL	312	182	374	204	157	816	309
200200 GSA PURCHASING	89,289	2,909	9,001	8,752	613	21,028	132,436
200300 GSA PROP & SALV	966	1,148	4,349	3,130	1,925	2,688	1,475
170100 COUNTY COUNSEL	(532,232)	0	109,437	0	0	203,936	33,940
180100 HUMAN RES SVCS	14,935	6,342	41,844	37,710	841	51,107	35,299
180300 TRNG/EDUC CTR	1,414	2,681	7,040	7,507	269	9,505	5,824
200100 GSA ADMIN	0	0	0	0	0	0	0
180400 UNEMPLMNT INS	0	0	2,493	0	0	7,479	1,247
110600 CAO - OTHER	19,292	4,384	10,299	7,924	1,198	11,931	3,363
Total Allocated	(348,461)	31,070	220,544	106,369	11,988	361,943	234,105
Roll Forward	(629,571)	(8,928)	(24,584)	18,017	(35,247)	(6,350)	(62,113)
Cost With Roll Forward	(978,032)	22,142	195,960	124,386	(23,259)	355,593	171,992
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(978,032)	22,142	195,960	124,386	(23,259)	355,593	171,992



Allocated Costs By Department

Central Service Departments	110400 CNTY ADM - EDAB	140200 CENTRAL COLECTN	140300 CLERK-RECORDER	150100 ASSESSOR	190100 RGTRAR OF VOTRS	200500 GSA-VETMEMBLDG	200600 GSA-PARKING FAC
BLDG DEPRECN	0	136,762	223,305	49,681	138,017	0	168,044
RENTAL RATE SYSTEM	0	0	0	0	0	0	0
EQUIP DEPRECN	0	0	6,665	5,299	0	0	26,744
240100 GRAND JURY	0	0	0	0	0	0	0
110200 COUNTY ADMIN	472	2,553	5,593	20,213	14,838	384	808
140100 AUDTR-CONTRLR	6,798	687,834	1,006,247	119,247	49,908	5,527	6,497
160100 TRESUR-TAX COL	114	8,679	942	625	450	163	114
200200 GSA PURCHASING	1,752	24,850	84,948	58,849	30,762	1,154	25,895
200300 GSA PROP & SALV	373	2,180	4,609	8,035	6,275	909	328
170100 COUNTY COUNSEL	0	143,695	34,969	(42,436)	(72,402)	0	0
180100 HUMAN RES SVCS	8,146	42,088	94,521	208,724	71,468	5,431	6,605
180300 TRNG/EDUC CTR	1,608	8,060	13,283	40,393	1,902	1,072	1,341
200100 GSA ADMIN	0	0	0	0	0	167,531	188,663
180400 UNEMPLMNT INS	1,247	3,740	3,740	12,465	6,232	0	3,740
110600 CAO - OTHER	1,526	8,256	18,082	43,236	30,711	1,243	2,612
Total Allocated	22,036	1,068,697	1,496,904	524,331	278,161	183,414	431,391
Roll Forward	(22,711)	223,512	225,327	(85,015)	(164,482)	(50,779)	(205,877)
Cost With Roll Forward	(675)	1,292,209	1,722,231	439,316	113,679	132,635	225,514
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(675)	1,292,209	1,722,231	439,316	113,679	132,635	225,514

Allocated Costs By Department

Central Service Departments	200700 GSA-CONSTRN	210100 CORPUS	210200 CORPUSREALIGMT	220100 PUBLIC DEFENDER	230100 DIST ATTORNEY	230150 D A REALIGNMENT	230200 FAMILY JTCE CTR
BLDG DEPRECN	0	0	0	256,895	120,137	0	0
RENTAL RATE SYSTEM	0	0	0	0	0	0	0
EQUIP DEPRECN	20,626	0	0	0	10,081	0	0
240100 GRAND JURY	0	0	0	0	0	0	0
110200 COUNTY ADMIN	2,601	2,190	500	33,132	47,513	869	741
140100 AUDTR-CONTRLR	30,053	4,217	1,342	126,518	228,731	1,965	8,408
160100 TRESUR-TAX COL	848	0	1	718	1,183	0	134
200200 GSA PURCHASING	0	0	0	54,353	145,010	0	2,909
200300 GSA PROP & SALV	0	0	0	22,084	42,309	0	2,684
170100 COUNTY COUNSEL	0	0	0	5,143	21,304	0	0
180100 HUMAN RES SVCS	0	0	0	226,697	0	0	0
180300 TRNG/EDUC CTR	0	0	0	43,458	100,143	0	2,681
200100 GSA ADMIN	0	0	0	0	0	0	0
180400 UNEMPLMNT INS	0	0	0	22,437	72,296	0	4,986
110600 CAO - OTHER	8,409	6,163	1,617	67,536	122,587	2,811	2,395
Total Allocated	62,537	12,570	3,460	858,971	911,294	5,645	24,938
Roll Forward	(42,004)	(2,538)	2,558	116,341	82,957	(63,283)	7,415
Cost With Roll Forward	20,533	10,032	6,018	975,312	994,251	(57,638)	32,353
Adjustments	0	0	0	0	0	0	0
Proposed Costs	20,533	10,032	6,018	975,312	994,251	(57,638)	32,353



Allocated Costs By Department

Central Service Departments	230905 DISTATNYGRANTS	250100 PROB - ADMIN	250200 PROB - ADULT	250250 PROB - LCR	250300 PROB-JUVFLDSVCS	250400 PROB - JUV INST	250905 PROBATNGRANTS
BLDG DEPRECN	0	11,006	48,298	0	396,105	3,539,810	27,587
RENTAL RATE SYSTEM	0	0	0	0	0	0	0
EQUIP DEPRECN	0	3,384	4,315	0	0	40,405	0
240100 GRAND JURY	0	0	0	0	0	0	0
110200 COUNTY ADMIN	3,107	97,891	13,014	7,498	14,081	23,402	2,493
140100 AUDTR-CONTRLR	8,502	74,651	95,413	24,964	99,523	170,147	14,552
160100 TRESUR-TAX COL	54	462	548	220	911	1,683	176
200200 GSA PURCHASING	544	117,478	397,259	2,630	307,794	107,226	4,247
200300 GSA PROP & SALV	0	18,017	16,184	402	11,095	17,810	1,298
170100 COUNTY COUNSEL	0	253,926	0	0	0	0	0
180100 HUMAN RES SVCS	0	73,315	192,790	12,219	166,994	328,558	13,577
180300 TRNG/EDUC CTR	0	8,157	34,927	2,413	31,317	60,721	2,681
200100 GSA ADMIN	0	0	0	0	0	0	0
180400 UNEMPLMNT INS	0	0	4,986	1,247	7,479	9,972	0
110600 CAO - OTHER	10,045	20,305	42,075	24,241	45,523	75,660	8,060
Total Allocated	22,252	678,592	849,809	75,834	1,080,822	4,375,394	74,671
Roll Forward	(394)	113,135	324,863	59,839	377,051	1,106,185	(34,349)
Cost With Roll Forward	21,858	791,727	1,174,672	135,673	1,457,873	5,481,579	40,322
Adjustments	0	0	0	0	0	0	0
Proposed Costs	21,858	791,727	1,174,672	135,673	1,457,873	5,481,579	40,322



Allocated Costs By Department

Central Service Departments	260000 COMMTY DEV AGCY	260155 CDA-AGWGTSGRTS	260255 CDA-LEAD GRANTS	260305 CDA-HCD GRANTS	260920 RDA S AGCY	260950 NBRHD P & S	270100 PUB WORKS ADM
BLDG DEPRECN	64,639	0	0	0	0	0	4,726
RENTAL RATE SYSTEM	0	0	0	0	0	0	0
EQUIP DEPRECN	0	0	0	0	0	0	0
240100 GRAND JURY	0	0	0	0	0	0	0
110200 COUNTY ADMIN	65,046	1,825	1,003	1,231	11,319	250	745
140100 AUDTR-CONTRLR	84,241	17,440	7,658	14,586	7,486	2,189	19,625
160100 TRESUR-TAX COL	1,128	120	137	346	135	48	165
200200 GSA PURCHASING	49,754	11,188	1,154	1,432	1,767	278	144,196
200300 GSA PROP & SALV	5,023	1,473	178	223	328	45	1,660
170100 COUNTY COUNSEL	217,171	0	0	0	0	0	0
180100 HUMAN RES SVCS	101,916	32,690	5,431	6,788	5,194	1,100	45,219
180300 TRNG/EDUC CTR	21,110	8,848	1,072	1,341	1,341	269	8,965
200100 GSA ADMIN	0	0	0	0	0	0	0
180400 UNEMPLMNT INS	9,972	8,725	0	0	0	0	0
110600 CAO - OTHER	30,170	5,899	3,244	3,981	3,316	809	2,409
Total Allocated	650,170	88,208	19,877	29,928	30,886	4,988	227,710
Roll Forward	(838)	(22,622)	(1,705)	(5,606)	(15,926)	(20,068)	2,126
Cost With Roll Forward	649,332	65,586	18,172	24,322	14,960	(15,080)	229,836
Adjustments	0	0	0	0	0	0	0
Proposed Costs	649,332	65,586	18,172	24,322	14,960	(15,080)	229,836



Allocated Costs By Department

Central Service Departments	270200 BLDG INSPCTN	290100 SHERIFF'S DEPT	290300 SHRF COWDE SVCS	290361 CW-CONSOL DISP	290381 CW-CRT SECURITY	290500 SHRF-DET & CORR	290551 DET&COR-SRCAPP
BLDG DEPRECN	1,161	183,363	374,621	3,779	0	615,297	0
RENTAL RATE SYSTEM	0	0	0	0	0	0	0
EQUIP DEPRECN	0	434,685	306,497	35,361	0	204,504	0
240100 GRAND JURY	0	0	0	0	0	0	0
110200 COUNTY ADMIN	1,269	84,473	13,143	2,645	14,917	108,864	0
140100 AUDTR-CONTRLR	9,436	159,179	533,544	19,763	83,525	494,507	0
160100 TRESUR-TAX COL	54	1,299	15,897	123	188	1,753	0
200200 GSA PURCHASING	4,119	496,398	77,484	9,001	34,851	239,535	0
200300 GSA PROP & SALV	685	13,484	12,336	1,593	7,401	37,870	0
170100 COUNTY COUNSEL	0	(94,638)	0	0	0	197,031	0
180100 HUMAN RES SVCS	17,650	284,577	215,870	42,088	162,922	947,659	0
180300 TRNG/EDUC CTR	3,485	44,796	40,627	8,310	32,171	185,379	0
200100 GSA ADMIN	0	0	0	0	0	0	0
180400 UNEMPLMNT INS	0	11,218	11,218	4,986	4,986	32,409	0
110600 CAO - OTHER	4,103	70,919	42,490	8,552	48,230	309,676	0
Total Allocated	41,962	1,689,753	1,643,727	136,201	389,191	3,374,484	0
Roll Forward	(13,159)	(130,421)	(770,453)	5,165	16,009	(2,316,492)	(17,914)
Cost With Roll Forward	28,803	1,559,332	873,274	141,366	405,200	1,057,992	(17,914)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	28,803	1,559,332	873,274	141,366	405,200	1,057,992	(17,914)



Allocated Costs By Department

Detail

Central Service Departments	290561 ADT DET MED SVC	290600 LAW ENFCMNTS	290905 SHERIFF'S GRANTS	301000 INDIGENT DEF	301100 TRIAL COURT MOE	320100 WELFARE ADMIN	320200 AGING
BLDG DEPRECN	0	12,854	0	0	713,358	125,848	0
RENTAL RATE SYSTEM	0	0	0	0	0	126,965	0
EQUIP DEPRECN	0	274,258	783,736	0	0	0	0
240100 GRAND JURY	0	0	0	0	0	0	0
110200 COUNTY ADMIN	229	53,835	3,146	42,153	6,133	308,904	833
140100 AUDTR-CONTRLR	2,607	322,302	15,722	3,890	31,235	1,691,900	18,009
160100 TRESUR-TAX COL	78	1,143	305	129	15	168,073	394
200200 GSA PURCHASING	11,625	175,409	11,751	0	0	760,104	3,784
200300 GSA PROP & SALV	566	31,874	417	0	0	187,425	10,165
170100 COUNTY COUNSEL	0	0	0	0	0	58,510	0
180100 HUMAN RES SVCS	0	620,397	0	0	0	2,825,993	17,650
180300 TRNG/EDUC CTR	0	121,569	0	0	0	514,097	3,485
200100 GSA ADMIN	0	0	0	0	0	0	0
180400 UNEMPLMNT INS	0	14,958	0	0	0	164,536	0
110600 CAO - OTHER	741	174,051	10,168	386	6,876	556,995	2,693
Total Allocated	15,846	1,802,650	825,245	46,558	757,617	7,489,350	57,013
Roll Forward	(20,244)	9,420	462,537	(22,412)	14,633	1,883,804	(4,873)
Cost With Roll Forward	(4,398)	1,812,070	1,287,782	24,146	772,250	9,373,154	52,140
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(4,398)	1,812,070	1,287,782	24,146	772,250	9,373,154	52,140

Allocated Costs By Department

Central Service Departments	320405 WRKFORCE INV BD	320600 GENERAL ASST	320905 SSA GRANTS	330100 DPTOFCHDSUP SVC	340100 WFREFRDIN VSTGN	350100 HCSA ADMIN	350115 AGENCY EMS OPS
BLDG DEPRECN	0	0	0	0	0	651,677	0
RENTAL RATE SYSTEM	0	0	0	0	0	0	0
EQUIP DEPRECN	0	0	0	0	0	5,564	0
240100 GRAND JURY	0	0	0	0	0	0	0
110200 COUNTY ADMIN	1,299	0	127	25,657	1,302	93,859	477
140100 AUDTR-CONTRLR	11,555	6,060	1,882	131,081	8,326	229,395	2,887
160100 TRESUR-TAX COL	123	213	58	675	68	1,356	95
200200 GSA PURCHASING	4,062	11,792	335	88,790	2,630	103,006	0
200300 GSA PROP & SALV	625	0	0	18,178	1,049	11,091	0
170100 COUNTY COUNSEL	0	0	0	0	0	(118,408)	0
180100 HUMAN RES SVCS	19,007	0	0	279,190	12,219	177,811	0
180300 TRNG/EDUC CTR	3,753	0	0	51,771	2,413	22,572	0
200100 GSA ADMIN	0	0	0	0	0	0	0
180400 UNEMPLMNT INS	3,740	0	0	11,218	0	13,712	2,493
110600 CAO - OTHER	4,198	0	409	50,235	4,210	38,605	1,541
Total Allocated	48,362	18,065	2,811	656,795	32,217	1,230,240	7,493
Roll Forward	(11,441)	(21,279)	(884)	(31,452)	(736)	250,490	0
Cost With Roll Forward	36,921	(3,214)	1,927	625,343	31,481	1,480,730	7,493
Adjustments	0	0	0	0	0	0	0
Proposed Costs	36,921	(3,214)	1,927	625,343	31,481	1,480,730	7,493



Allocated Costs By Department

Central Service Departments	350151 CFC FIRST FIVE	350161 HCSA - MEASURE A	350200 HCSA - PUB HLTH	350390 PH - MEASURE A	350400 CO-OP EXTENSION	350500 HCSA-BHAVL CARE	350850 BEHC-MEASURE A
BLDG DEPRECN	0	0	89,606	0	6,505	686,258	0
RENTAL RATE SYSTEM	0	0	0	0	0	0	0
EQUIP DEPRECN	0	0	20,728	4,969	0	0	0
240100 GRAND JURY	0	0	0	0	0	0	0
110200 COUNTY ADMIN	0	909	82,739	1,338	88	128,047	1,863
140100 AUDTR-CONTRLR	0	13,370	331,160	6,100	153	456,140	8,792
160100 TRESUR-TAX COL	0	398	3,332	109	0	4,263	163
200200 GSA PURCHASING	0	0	209,891	0	0	271,997	0
200300 GSA PROP & SALV	0	0	54,618	0	0	53,900	0
170100 COUNTY COUNSEL	0	0	(188,664)	0	0	(117,278)	0
180100 HUMAN RES SVCS	0	0	554,792	0	0	709,716	0
180300 TRNG/EDUC CTR	0	0	81,088	0	0	116,313	0
200100 GSA ADMIN	0	0	0	0	0	0	0
180400 UNEMPLMNT INS	0	0	44,873	0	0	38,640	0
110600 CAO - OTHER	0	2,936	134,536	4,325	284	172,547	6,023
Total Allocated	0	17,613	1,418,699	16,841	7,030	2,520,543	16,841
Roll Forward	(136)	(1,954)	(363,714)	(8,582)	(13,470)	199,816	(1,938)
Cost With Roll Forward	(136)	15,659	1,054,985	8,259	(6,440)	2,720,359	14,903
Adjustments	0	0	0	0	0	0	0
Proposed Costs	(136)	15,659	1,054,985	8,259	(6,440)	2,720,359	14,903



Allocated Costs By Department

Central Service Departments	350905 PUBLICLHTHGRANTS	350955 BHVLCARE GRANTS	351100 ENVMTAL HEALTH	351905 ENVTLHTHGRANTS	111111 OTH GENERAL FDS	910100 ACERA	910200 EBCRC
BLDG DEPRECN	21,540	0	128,303	9,698	2,397,657	0	0
RENTAL RATE SYSTEM	0	0	0	0	0	0	0
EQUIP DEPRECN	148,330	0	0	0	0	0	0
240100 GRAND JURY	0	0	0	0	0	0	0
110200 COUNTY ADMIN	9,210	533	24,758	594	463,584	0	0
140100 AUDTR-CONTRLR	100,703	4,767	81,831	5,013	312,251	31,121	0
160100 TRESUR-TAX COL	1,490	119	844	46	10,257	90	0
200200 GSA PURCHASING	38,412	0	46,520	1,752	180,145	23,221	0
200300 GSA PROP & SALV	13,559	0	33,499	268	27,771	4,749	0
170100 COUNTY COUNSEL	0	0	(94,080)	0	0	0	0
180100 HUMAN RES SVCS	146,324	0	122,333	8,085	827,027	(95,373)	0
180300 TRNG/EDUC CTR	28,064	0	23,361	1,608	164,074	14,048	0
200100 GSA ADMIN	0	0	0	0	0	0	0
180400 UNEMPLMNT INS	19,944	0	12,465	0	397,621	8,725	0
110600 CAO - OTHER	29,775	1,724	34,491	1,922	37,287	0	0
Total Allocated	557,351	7,143	414,325	28,986	4,817,674	(13,419)	0
Roll Forward	(10,401)	(23,839)	(113,582)	10,377	3,400,284	21,999	(2,181)
Cost With Roll Forward	546,950	(16,696)	300,743	39,363	8,217,958	8,580	(2,181)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	546,950	(16,696)	300,743	39,363	8,217,958	8,580	(2,181)

Allocated Costs By Department

Central Service Departments	910300 LAFCO	910400 LAW LIBRARY	43300 FAIRVIEW FIRE	43600 ALCORECSRVDIST	43700 MOSQUITO ABATE	43401 HARD	43501 LARD
BLDG DEPRECN	0	0	0	0	0	0	0
RENTAL RATE SYSTEM	0	0	0	0	0	0	0
EQUIP DEPRECN	0	0	0	0	0	0	0
240100 GRAND JURY	0	0	0	0	0	0	0
110200 COUNTY ADMIN	1,632	852	12	0	1,059	0	0
140100 AUDTR-CONTRLR	2,803	15,146	2,652	104	15,694	21	11
160100 TRESUR-TAX COL	83	464	92	4	470	13	7
200200 GSA PURCHASING	0	0	0	0	0	0	0
200300 GSA PROP & SALV	0	1,200	0	0	0	0	0
170100 COUNTY COUNSEL	0	0	0	0	0	0	0
180100 HUMAN RES SVCS	0	0	0	0	0	0	0
180300 TRNG/EDUC CTR	0	0	0	0	0	0	0
200100 GSA ADMIN	0	0	0	0	0	0	0
180400 UNEMPLMNT INS	0	0	0	0	0	0	0
110600 CAO - OTHER	793	2,752	40	0	3,424	0	0
Total Allocated	5,311	20,414	2,796	108	20,647	34	18
Roll Forward	1,346	(5,700)	(1,072)	(6)	(417)	13	(3)
Cost With Roll Forward	6,657	14,714	1,724	102	20,230	47	15
Adjustments	0	0	0	0	0	0	0
Proposed Costs	6,657	14,714	1,724	102	20,230	47	15



Allocated Costs By Department

Central Service Departments	70701 SUPT OF SCHOOLS	80800 UNIFD SCH DIST	80810 ALAMEDA USD	80812 ALBANY USD	80814 BERKELEY USD	80816 CASTRO VALLEY USD	80817 DUBLIN USD
BLDG DEPRECN	0	0	0	0	0	0	0
RENTAL RATE SYSTEM	0	0	0	0	0	0	0
EQUIP DEPRECN	0	0	0	0	0	0	0
240100 GRAND JURY	0	0	0	0	0	0	0
110200 COUNTY ADMIN	0	0	0	0	0	0	0
140100 AUDTR-CONTRLR	8,361	1,704	12,171	6,958	16,794	13,017	8,781
160100 TRESUR-TAX COL	5,291	60	7,663	4,353	10,563	8,186	5,506
200200 GSA PURCHASING	0	0	0	0	0	0	0
200300 GSA PROP & SALV	0	0	0	0	0	0	0
170100 COUNTY COUNSEL	0	0	0	0	0	0	0
180100 HUMAN RES SVCS	0	0	0	0	0	0	0
180300 TRNG/EDUC CTR	0	0	0	0	0	0	0
200100 GSA ADMIN	0	0	0	0	0	0	0
180400 UNEMPLMNT INS	0	0	0	0	0	0	0
110600 CAO - OTHER	0	0	0	0	0	0	0
Total Allocated	13,652	1,764	19,834	11,311	27,357	21,203	14,287
Roll Forward	5,010	(187)	7,730	3,678	9,546	8,148	5,691
Cost With Roll Forward	18,662	1,577	27,564	14,989	36,903	29,351	19,978
Adjustments	0	0	0	0	0	0	0
Proposed Costs	18,662	1,577	27,564	14,989	36,903	29,351	19,978



Allocated Costs By Department

Central Service Departments	80818 EMERYVILLE USD	80820 FREMONT USD	80822 HAYWARD USD	80824 LIVERMORE USD	80826 NEWARK USD	80828 NEW HAVEN USD	80830 OAKLAND USD
BLDG DEPRECN	0	0	0	0	0	0	0
RENTAL RATE SYSTEM	0	0	0	0	0	0	0
EQUIP DEPRECN	0	0	0	0	0	0	0
240100 GRAND JURY	0	0	0	0	0	0	0
110200 COUNTY ADMIN	0	0	0	0	0	0	0
140100 AUDTR-CONTRLR	2,218	23,843	14,179	12,965	8,292	10,646	50,325
160100 TRESUR-TAX COL	1,366	15,037	8,933	8,178	5,209	6,686	31,766
200200 GSA PURCHASING	0	0	0	0	0	0	0
200300 GSA PROP & SALV	0	0	0	0	0	0	0
170100 COUNTY COUNSEL	0	0	0	0	0	0	0
180100 HUMAN RES SVCS	0	0	0	0	0	0	0
180300 TRNG/EDUC CTR	0	0	0	0	0	0	0
200100 GSA ADMIN	0	0	0	0	0	0	0
180400 UNEMPLMNT INS	0	0	0	0	0	0	0
110600 CAO - OTHER	0	0	0	0	0	0	0
Total Allocated	3,584	38,880	23,112	21,143	13,501	17,332	82,091
Roll Forward	947	15,801	9,667	8,969	4,918	7,061	36,916
Cost With Roll Forward	4,531	54,681	32,779	30,112	18,419	24,393	119,007
Adjustments	0	0	0	0	0	0	0
Proposed Costs	4,531	54,681	32,779	30,112	18,419	24,393	119,007



Allocated Costs By Department

Central Service Departments	80832 PIEDMONT USD	80833 PLEASANTON USD	80834 SAN LEANDRO USD	80836 SAN LORENZO USD	80838 SUNOL GLEN USD	80840/49 ELEM SCH DISTS	80860 COMMUNITY CLGES
BLDG DEPRECN	0	0	0	0	0	0	0
RENTAL RATE SYSTEM	0	0	0	0	0	0	0
EQUIP DEPRECN	0	0	0	0	0	0	0
240100 GRAND JURY	0	0	0	0	0	0	0
110200 COUNTY ADMIN	0	0	0	0	0	0	0
140100 AUDTR-CONTRLR	6,761	13,472	9,893	11,235	1,101	418	59,684
160100 TRESUR-TAX COL	4,202	8,474	6,209	7,059	684	264	37,651
200200 GSA PURCHASING	0	0	0	0	0	0	0
200300 GSA PROP & SALV	0	0	0	0	0	0	0
170100 COUNTY COUNSEL	0	0	0	0	0	0	0
180100 HUMAN RES SVCS	0	0	0	0	0	0	0
180300 TRNG/EDUC CTR	0	0	0	0	0	0	0
200100 GSA ADMIN	0	0	0	0	0	0	0
180400 UNEMPLMNT INS	0	0	0	0	0	0	0
110600 CAO - OTHER	0	0	0	0	0	0	0
Total Allocated	10,963	21,946	16,102	18,294	1,785	682	97,335
Roll Forward	4,411	7,276	5,689	7,375	758	296	44,954
Cost With Roll Forward	15,374	29,222	21,791	25,669	2,543	978	142,289
Adjustments	0	0	0	0	0	0	0
Proposed Costs	15,374	29,222	21,791	25,669	2,543	978	142,289



Allocated Costs By Department

Central Service Departments	90596 EASTBAY RGL PRK	90922 SOLID WASTE MGMT	90926 COLISEUM	90931 MTC	90933 AC WATER	90940 COUNTY FAIR	90991 BART
BLDG DEPRECN	0	0	0	0	0	0	0
RENTAL RATE SYSTEM	0	0	0	0	0	0	0
EQUIP DEPRECN	0	0	0	0	0	366,977	0
240100 GRAND JURY	0	0	0	0	0	0	0
110200 COUNTY ADMIN	0	0	0	0	0	0	0
140100 AUDTR-CONTRLR	273	112,060	0	465,855	232	0	421
160100 TRESUR-TAX COL	10	3	0	133	8	0	15
200200 GSA PURCHASING	0	0	0	0	0	0	0
200300 GSA PROP & SALV	0	0	0	0	0	0	0
170100 COUNTY COUNSEL	0	0	0	0	0	881	0
180100 HUMAN RES SVCS	0	0	0	0	0	0	0
180300 TRNG/EDUC CTR	0	0	0	0	0	0	0
200100 GSA ADMIN	0	0	0	0	0	0	0
180400 UNEMPLMNT INS	0	0	0	0	0	0	0
110600 CAO - OTHER	0	0	0	0	0	0	0
Total Allocated	283	112,063	0	465,988	240	367,858	436
Roll Forward	(79)	(72,893)	0	61,650	(55)	0	(108)
Cost With Roll Forward	204	39,170	0	527,638	185	367,858	328
Adjustments	0	0	0	0	0	0	0
Proposed Costs	204	39,170	0	527,638	185	367,858	328



Allocated Costs By Department

Central Service Departments	90992 EBMUD	90993 AC TRANSIT	50000 OTHER AGENCIES	60100 ALAMEDA	60101 ALBANY	60102 BERKELEY	60104 DUBLIN
BLDG DEPRECN	0	0	0	0	0	0	0
RENTAL RATE SYSTEM	0	0	0	0	0	0	0
EQUIP DEPRECN	0	0	0	0	0	0	0
240100 GRAND JURY	0	0	0	0	0	0	0
110200 COUNTY ADMIN	0	0	0	0	0	0	0
140100 AUDTR-CONTRLR	505	484	115,473	379	190	232	232
160100 TRESUR-TAX COL	18	17	395	13	7	8	8
200200 GSA PURCHASING	0	0	0	0	0	0	0
200300 GSA PROP & SALV	0	0	0	0	0	0	0
170100 COUNTY COUNSEL	0	0	0	0	0	0	0
180100 HUMAN RES SVCS	0	0	0	0	0	0	0
180300 TRNG/EDUC CTR	0	0	0	0	0	0	0
200100 GSA ADMIN	0	0	0	0	0	0	0
180400 UNEMPLMNT INS	0	0	0	0	0	0	0
110600 CAO - OTHER	0	0	0	0	0	0	0
Total Allocated	523	501	115,868	392	197	240	240
Roll Forward	(45)	(89)	28,997	(38)	(75)	(100)	(76)
Cost With Roll Forward	478	412	144,865	354	122	140	164
Adjustments	0	0	0	0	0	0	0
Proposed Costs	478	412	144,865	354	122	140	164



Allocated Costs By Department

Central Service Departments	60105 EMERYVILLE	60106 FREMONT	60107 HAYWARD	60108 LIVERMORE	60109 NEWARK	60110 OAKLAND	60111 PIEDMONT
BLDG DEPRECN	0	0	0	0	0	0	0
RENTAL RATE SYSTEM	0	0	0	0	0	0	0
EQUIP DEPRECN	0	0	0	0	0	0	0
240100 GRAND JURY	0	0	0	0	0	0	0
110200 COUNTY ADMIN	0	0	0	0	0	0	0
140100 AUDTR-CONTRLR	211	232	295	295	273	295	169
160100 TRESUR-TAX COL	7	8	10	10	10	10	6
200200 GSA PURCHASING	0	0	0	0	0	0	0
200300 GSA PROP & SALV	0	0	0	0	0	0	0
170100 COUNTY COUNSEL	0	0	0	0	0	0	0
180100 HUMAN RES SVCS	0	0	0	0	0	0	0
180300 TRNG/EDUC CTR	0	0	0	0	0	0	0
200100 GSA ADMIN	0	0	0	0	0	0	0
180400 UNEMPLMNT INS	0	0	0	0	0	0	0
110600 CAO - OTHER	0	0	0	0	0	0	0
Total Allocated	218	240	305	305	283	305	175
Roll Forward	(122)	(100)	(57)	33	(33)	(11)	(7)
Cost With Roll Forward	96	140	248	338	250	294	168
Adjustments	0	0	0	0	0	0	0
Proposed Costs	96	140	248	338	250	294	168



Allocated Costs By Department

Central Service Departments	60112 PLEASANTON	60113 SAN LEANDRO	60115 UNION CITY	60000 OTHER CITIES	SubTotal	Direct Billed	Unallocated
BLDG DEPRECN	0	0	0	0	12,166,028	0	0
RENTAL RATE SYSTEM	0	0	0	0	126,965	0	0
EQUIP DEPRECN	0	0	0	0	4,354,781	0	0
240100 GRAND JURY	0	0	0	0	0	0	508,340
110200 COUNTY ADMIN	0	0	0	0	2,249,262	0	1,587,666
140100 AUDTR-CONTRLR	169	401	295	0	11,517,058	645,005	2,193,073
160100 TRESUR-TAX COL	6	14	10	0	440,226	0	1,741,965
200200 GSA PURCHASING	0	0	0	0	5,718,861	0	0
200300 GSA PROP & SALV	0	0	0	0	1,039,791	512,301	0
170100 COUNTY COUNSEL	0	0	0	0	95,524	12,655,608	0
180100 HUMAN RES SVCS	0	0	0	0	11,139,455	756,447	0
180300 TRNG/EDUC CTR	0	0	0	0	2,158,584	242,248	0
200100 GSA ADMIN	0	0	0	13,898	4,026,612	0	0
180400 UNEMPLMNT INS	0	0	0	0	1,093,163	0	0
110600 CAO - OTHER	0	0	0	0	3,193,428	0	2,011,175
Total Allocated	175	415	305	13,898	59,319,738	14,811,609	8,042,219
Roll Forward	(7)	(15)	(11)	(1,976)	3,546,029	0	0
Cost With Roll Forward	168	400	294	11,922	62,865,767	14,811,609	8,042,219
Adjustments	0	0	0	0	0	0	0
Proposed Costs	168	400	294	11,922	62,865,767	14,811,609	8,042,219



Allocated Costs By Department

Central Service Departments	Total
BLDG DEPRECN	12,166,028
RENTAL RATE SYSTEM	126,965
EQUIP DEPRECN	4,354,781
240100 GRAND JURY	508,340
110200 COUNTY ADMIN	3,836,928
140100 AUDTR-CONTRLR	14,355,136
160100 TRESUR-TAX COL	2,182,191
200200 GSA PURCHASING	5,718,861
200300 GSA PROP & SALV	1,552,092
170100 COUNTY COUNSEL	12,751,132
180100 HUMAN RES SVCS	11,895,902
180300 TRNG/EDUC CTR	2,400,832
200100 GSA ADMIN	4,026,612
180400 UNEMPLMNT INS	1,093,163
110600 CAO - OTHER	5,204,603
Total Allocated	82,173,566
Roll Forward	3,546,029
Cost With Roll Forward	85,719,595
Adjustments	0
Proposed Costs	85,719,595