



**BETTY T. YEE**  
**California State Controller**

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Alameda  
Oakland, California**

**Date: September 13, 2019  
Filing Ref: ALA20**

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 **2019-20**. 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 **Schedule A** (attached) are formally approved as actual costs for fiscal year **2017-18**, and as estimated costs for fiscal year **2019-20** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2019**, 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 | 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 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 2019-20 Cost Allocation Plan.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF ALAMEDA**

**BETTY T. YEE  
CALIFORNIA STATE CONTROLLER**

**BY** Original signed by

**BY** Original signed by

Melissa Wilk

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

Name

Auditor-Controller

Title

10-3-2019

10-9-2019

Date

Date

**Negotiated by Joy Lao  
Telephone (916) 445-2989**

cc: State and Federal Agencies

Attachment: Schedule A

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	183,177	205,717	0	0	0	0	0
RENTAL RATE SYSTEM	0	0	0	0	0	0	0
EQUIP DEPRECN	538,033	0	0	0	0	187,790	576,787
240100 GRAND JURY	0	0	0	0	0	0	0
110200 COUNTY ADMIN	35,590	16,072	187	376	2,085	38,919	9
140100 AUDTR-CONTRLR	172,431	110,637	3,785	3,053	21,237	233,252	754
160100 TRESUR-TAX COL	2,349	1,011	21	23	242	3,295	20
200200 GSA PURCHASING	79,640	176,954	0	0	3,582	72,660	1,513
300 GSA PROP & SALV	3,406	3,618	0	0	694	3,585	( 267)
170100 COUNTY COUNSEL	0	0	0	0	0	0	0
180100 HUMAN RES SVCS	150,464	154,282	0	0	27,226	153,428	0
180300 TRNG/EDUC CTR	7,893	23,345	0	0	4,119	23,345	0
200100 GSA ADMIN	0	0	0	0	0	0	0
180400 UNEMPLMNT INS	15,944	0	0	0	0	19,929	0
110600 CAO - OTHER	93,278	58,930	695	1,396	7,609	142,009	34
Total Allocated	1,282,205	750,566	4,688	4,848	66,794	878,212	578,850
Roll Forward	102,679	103,175	538	691	( 2,086)	55,370	( 33,002)
Cost With Roll Forward	1,384,884	853,741	5,226	5,539	64,708	933,582	545,848
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,384,884	853,741	5,226	5,539	64,708	933,582	545,848



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	159,498	0	0	0	0	11,450	67,487
240100 GRAND JURY	0	0	0	0	0	0	0
110200 COUNTY ADMIN	100,413	0	1	1	3,818	11,587	0
140100 AUDTR-CONTRLR	239,594	32	35	33	14,644	26,006	0
160100 TRESUR-TAX COL	2,657	1	1	1	182	0	0
200200 GSA PURCHASING	151,017	0	0	0	757	0	0
300 GSA PROP & SALV	( 693)	0	0	0	0	0	0
170100 COUNTY COUNSEL	176,927	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	243,801	1	5	2	14,178	43,031	0
<b>Total Allocated</b>	<b>1,073,214</b>	<b>34</b>	<b>42</b>	<b>37</b>	<b>45,029</b>	<b>80,624</b>	<b>67,487</b>
Roll Forward	513,521	12	13	11	( 18,864)	17,205	0
<b>Cost With Roll Forward</b>	<b>1,586,735</b>	<b>46</b>	<b>55</b>	<b>48</b>	<b>26,165</b>	<b>97,829</b>	<b>67,487</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>1,586,735</b>	<b>46</b>	<b>55</b>	<b>48</b>	<b>26,165</b>	<b>97,829</b>	<b>67,487</b>



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	321,367	244	185,555	31,603
RENTAL RATE SYSTEM	0	0	0	0	0	0	0
EQUIP DEPRECN	0	208,063	78,256	0	0	0	0
240100 GRAND JURY	0	0	0	0	0	0	0
110200 COUNTY ADMIN	0	20,716	333	81,869	10,856	88,394	15,773
140100 AUDTR-CONTRLR	0	214,568	4,227	196,997	45,360	416,304	650,518
160100 TRESUR-TAX COL	0	3,366	100	1,599	824	5,902	1,860
200200 GSA PURCHASING	0	87,417	0	462,162	137,740	454,008	183,561
300 GSA PROP & SALV	0	7,370	0	6,054	( 428)	( 114,275)	( 160)
170100 COUNTY COUNSEL	0	40,449	0	( 79,826)	0	0	0
180100 HUMAN RES SVCS	0	373,732	0	285,876	28,739	436,340	0
180300 TRNG/EDUC CTR	0	45,580	0	37,723	3,983	55,953	0
200100 GSA ADMIN	0	0	0	0	520,417	3,338,756	0
180400 UNEMPLMNT INS	0	35,874	0	35,874	1,993	23,916	0
110600 CAO - OTHER	0	53,762	1,238	125,349	16,834	210,783	5,153
Total Allocated	0	1,090,897	84,154	1,475,044	766,562	5,101,636	888,308
Roll Forward	( 18,584)	4,930	31,831	423,959	( 316,484)	491,427	( 43,655)
Cost With Roll Forward	( 18,584)	1,095,827	115,985	1,899,003	450,078	5,593,063	844,653
Adjustments	0	0	0	0	0	0	0
Proposed Costs	( 18,584)	1,095,827	115,985	1,899,003	450,078	5,593,063	844,653



Allocated Costs By Department

Detail

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	2,512	101,941	0	0	0	0
240100 GRAND JURY	0	0	0	0	0	0	0
110200 COUNTY ADMIN	24,203	1,297	3,871	3,073	936	4,315	1,269
140100 AUDTR-CONTRLR	30,244	10,646	49,768	26,664	26,328	64,503	19,777
160100 TRESUR-TAX COL	388	146	472	291	192	960	376
200200 GSA PURCHASING	152,371	1,405	5,181	5,761	2,464	57,858	34,665
300 GSA PROP & SALV	( 91)	172	( 791)	1,118	38	1,142	924
170100 COUNTY COUNSEL	( 482,351)	0	( 60,489)	0	0	202,057	25,791
180100 HUMAN RES SVCS	10,588	10,588	39,083	43,621	1,513	57,477	36,302
180300 TRNG/EDUC CTR	( 2,129)	1,602	5,950	6,313	229	4,431	5,493
200100 GSA ADMIN	0	0	0	0	0	0	0
180400 UNEMPLMNT INS	0	0	1,993	5,979	0	5,979	3,986
110600 CAO - OTHER	23,328	4,763	14,184	11,199	3,128	15,743	4,534
Total Allocated	( 230,244)	33,131	161,163	121,437	34,828	414,465	133,117
Roll Forward	118,217	2,061	( 59,381)	15,068	22,840	52,522	( 100,988)
Cost With Roll Forward	( 112,027)	35,192	101,782	136,505	57,668	466,987	32,129
Adjustments	0	0	0	0	0	0	0
Proposed Costs	( 112,027)	35,192	101,782	136,505	57,668	466,987	32,129



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	219,586	49,681	124,330	0	168,044
RENTAL RATE SYSTEM	0	0	0	0	0	0	0
EQUIP DEPRECN	0	0	4,494	0	0	0	0
240100 GRAND JURY	0	0	0	0	0	0	0
110200 COUNTY ADMIN	535	2,877	6,572	18,933	36,773	2,355	7,728
140100 AUDTR-CONTRLR	7,851	844,425	1,155,932	108,862	212,028	7,305	8,665
160100 TRESUR-TAX COL	153	9,747	1,503	565	4,767	204	135
200200 GSA PURCHASING	1,774	5,955	34,859	46,684	25,297	774	132,305
300 GSA PROP & SALV	192	1,094	2,206	3,935	2,494	136	( 58)
170100 COUNTY COUNSEL	0	( 181,262)	28,807	( 39,933)	( 26,516)	0	0
180100 HUMAN RES SVCS	7,379	45,377	101,342	234,204	111,174	6,050	7,562
180300 TRNG/EDUC CTR	1,144	6,867	13,868	34,844	7,960	915	444
200100 GSA ADMIN	0	0	0	0	0	391,493	242,581
180400 UNEMPLMNT INS	5,979	3,986	5,979	9,965	29,895	0	0
110600 CAO - OTHER	1,951	10,462	24,425	57,786	38,581	1,613	3,295
Total Allocated	26,958	886,290	1,599,573	525,526	566,783	410,845	570,701
Roll Forward	4,922	( 182,407)	102,669	1,195	288,622	227,431	139,310
Cost With Roll Forward	31,880	703,883	1,702,242	526,721	855,405	638,276	710,011
Adjustments	0	0	0	0	0	0	0
Proposed Costs	31,880	703,883	1,702,242	526,721	855,405	638,276	710,011





Allocated Costs By Department

Central Service Departments	200700 GSA-CONSTRN	210100 CRMNLJUSTSYS	210200 CRMNLJREALIGMT	220100 PUBLIC DEFENDER	230100 DIST ATTORNEY	230150 D A REALIGNMENT	230200 FAMILY JTCE CTR
BLDG DEPRECN	0	0	0	256,776	120,137	0	0
RENTAL RATE SYSTEM	0	0	0	0	0	0	0
EQUIP DEPRECN	37,813	0	0	0	37,460	0	0
240100 GRAND JURY	0	0	0	0	0	0	0
110200 COUNTY ADMIN	26,952	2,960	0	44,409	70,044	931	1,034
140100 AUDTR-CONTRLR	26,405	6,523	0	140,573	275,841	2,098	9,683
160100 TRESUR-TAX COL	585	1	0	743	1,180	0	75
200200 GSA PURCHASING	10,596	0	0	95,149	100,890	0	2,759
300 GSA PROP & SALV	0	0	0	4,951	13,417	0	224
170100 COUNTY COUNSEL	0	0	0	( 1,664)	31,171	0	0
180100 HUMAN RES SVCS	0	0	0	266,030	0	0	0
180300 TRNG/EDUC CTR	0	0	0	36,227	87,005	0	3,204
200100 GSA ADMIN	0	0	0	0	0	0	0
180400 UNEMPLMNT INS	0	0	0	35,874	77,727	0	5,979
110600 CAO - OTHER	9,395	10,995	0	88,057	158,898	3,456	3,736
Total Allocated	111,746	20,479	0	967,125	973,770	6,485	26,694
Roll Forward	49,209	7,909	( 3,460)	108,154	62,476	840	1,756
Cost With Roll Forward	160,955	28,388	( 3,460)	1,075,279	1,036,246	7,325	28,450
Adjustments	0	0	0	0	0	0	0
Proposed Costs	160,955	28,388	( 3,460)	1,075,279	1,036,246	7,325	28,450



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	550,232	48,221	0	396,057	3,539,810	27,917
RENTAL RATE SYSTEM	0	0	0	0	0	0	0
EQUIP DEPRECN	0	3,384	2,876	0	0	44,281	0
240100 GRAND JURY	0	0	0	0	0	0	0
110200 COUNTY ADMIN	3,965	81,245	16,002	10,869	15,592	26,555	3,895
140100 AUDTR-CONTRLR	10,514	69,223	104,425	40,066	113,026	172,261	17,702
160100 TRESUR-TAX COL	58	670	640	449	921	1,609	263
200200 GSA PURCHASING	404	154,459	234,812	57,908	253,515	218,963	6,812
300 GSA PROP & SALV	0	87	3,886	77	4,481	7,623	0
170100 COUNTY COUNSEL	0	( 188,167)	0	0	0	0	0
180100 HUMAN RES SVCS	0	98,317	211,760	3,025	155,710	340,328	0
180300 TRNG/EDUC CTR	0	1,809	30,203	458	27,282	48,666	0
200100 GSA ADMIN	0	0	0	0	0	0	0
180400 UNEMPLMNT INS	0	0	5,979	0	1,993	11,958	0
110600 CAO - OTHER	14,722	36,469	58,391	40,352	56,895	96,950	14,463
Total Allocated	29,663	807,728	717,195	153,204	1,025,472	4,509,004	71,052
Roll Forward	7,411	129,136	( 132,614)	77,370	( 55,350)	133,610	( 3,619)
Cost With Roll Forward	37,074	936,864	584,581	230,574	970,122	4,642,614	67,433
Adjustments	0	0	0	0	0	0	0
Proposed Costs	37,074	936,864	584,581	230,574	970,122	4,642,614	67,433



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	73,971	0	0	0	0	0	62,496
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	72,330	2,109	899	2,931	934	248	22,908
140100 AUDTR-CONTRLR	104,029	16,985	9,964	21,184	7,324	2,089	19,674
160100 TRESUR-TAX COL	1,258	79	192	426	108	34	191
200200 GSA PURCHASING	34,709	5,955	581	1,597	774	193	250,384
300 GSA PROP & SALV	3,016	1,156	115	308	119	38	864
170100 COUNTY COUNSEL	( 45,905)	0	0	0	0	0	0
180100 HUMAN RES SVCS	137,278	45,011	4,538	12,040	6,050	1,513	42,291
180300 TRNG/EDUC CTR	13,490	6,867	687	1,831	( 2,030)	229	( 211)
200100 GSA ADMIN	0	0	0	0	0	0	0
180400 UNEMPLMNT INS	5,979	9,965	0	0	0	0	0
110600 CAO - OTHER	51,504	7,607	3,318	5,846	3,441	914	2,719
Total Allocated	451,659	95,734	20,294	46,163	16,720	5,258	401,316
Roll Forward	( 198,511)	7,526	417	16,235	( 14,166)	270	173,606
Cost With Roll Forward	253,148	103,260	20,711	62,398	2,554	5,528	574,922
Adjustments	0	0	0	0	0	0	0
Proposed Costs	253,148	103,260	20,711	62,398	2,554	5,528	574,922



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	22,488	183,363	9,110,542	3,779	0	728,559	0
RENTAL RATE SYSTEM	0	0	0	0	0	0	0
EQUIP DEPRECN	0	67,307	434,594	33,804	1,999	254,255	0
240100 GRAND JURY	0	0	0	0	0	0	0
110200 COUNTY ADMIN	1,392	107,928	25,997	3,420	15,167	113,090	0
140100 AUDTR-CONTRLR	11,195	184,468	578,355	22,721	77,221	570,214	0
160100 TRESUR-TAX COL	97	1,848	13,875	169	181	1,893	0
200200 GSA PURCHASING	2,372	214,489	84,755	6,342	20,043	442,642	0
300 GSA PROP & SALV	408	6,064	5,386	1,036	3,650	30,814	0
170100 COUNTY COUNSEL	0	( 177,649)	0	0	0	153,631	0
180100 HUMAN RES SVCS	18,029	319,153	238,986	48,402	152,770	1,067,875	0
180300 TRNG/EDUC CTR	2,746	45,873	34,997	7,324	22,941	160,471	0
200100 GSA ADMIN	0	0	0	0	0	0	0
180400 UNEMPLMNT INS	0	11,958	17,937	0	0	39,860	0
110600 CAO - OTHER	5,083	100,855	57,605	12,464	55,578	414,752	0
Total Allocated	63,810	1,065,657	10,603,029	139,461	349,550	3,978,056	0
Roll Forward	21,848	( 624,096)	8,959,302	3,260	( 39,641)	603,572	0
Cost With Roll Forward	85,658	441,561	19,562,331	142,721	309,909	4,581,628	0
Adjustments	0	0	0	0	0	0	0
Proposed Costs	85,658	441,561	19,562,331	142,721	309,909	4,581,628	0

Allocated Costs By Department

Central Service Departments	290561 ADT DET MED SVC	290600 SHRFLAWENFSVCS	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	1,369,210	0
RENTAL RATE SYSTEM	0	0	0	0	0	106,991	0
EQUIP DEPRECN	0	248,663	546,939	0	0	0	0
240100 GRAND JURY	0	0	0	0	0	0	0
110200 COUNTY ADMIN	175	62,729	2,524	22,617	22,253	290,010	1,160
140100 AUDTR-CONTRLR	3,600	362,789	16,768	5,260	47,057	1,701,951	22,887
160100 TRESUR-TAX COL	91	1,503	315	144	13	146,316	419
200200 GSA PURCHASING	0	103,811	29,921	0	0	456,391	11,840
300 GSA PROP & SALV	0	68,213	( 18)	0	0	82,640	( 1,842)
170100 COUNTY COUNSEL	0	0	0	0	0	( 138,338)	0
180100 HUMAN RES SVCS	0	715,446	0	0	0	3,204,036	21,176
180300 TRNG/EDUC CTR	0	107,458	0	0	0	438,919	3,204
200100 GSA ADMIN	0	0	0	0	0	0	0
180400 UNEMPLMNT INS	0	19,929	0	0	0	207,270	0
110600 CAO - OTHER	649	229,450	9,375	215	8,532	746,592	4,204
Total Allocated	4,515	1,932,845	605,824	28,236	791,213	8,611,988	63,048
Roll Forward	( 11,331)	130,195	( 219,421)	( 18,322)	33,596	1,122,638	6,035
Cost With Roll Forward	( 6,816)	2,063,040	386,403	9,914	824,809	9,734,626	69,083
Adjustments	0	0	0	0	0	0	0
Proposed Costs	( 6,816)	2,063,040	386,403	9,914	824,809	9,734,626	69,083

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	589,691	0
RENTAL RATE SYSTEM	0	0	0	0	0	0	0
EQUIP DEPRECN	0	0	0	0	0	21,366	0
240100 GRAND JURY	0	0	0	0	0	0	0
110200 COUNTY ADMIN	1,397	161	20	25,818	1,393	74,364	635
140100 AUDTR-CONTRLR	13,895	6,261	1,318	124,623	7,207	175,077	4,944
160100 TRESUR-TAX COL	148	167	36	662	21	2,611	10
200200 GSA PURCHASING	3,002	0	0	96,453	1,792	102,919	1,792
300 GSA PROP & SALV	577	0	0	217,466	4,956	8,162	347
170100 COUNTY COUNSEL	0	0	0	0	0	( 6,809)	0
180100 HUMAN RES SVCS	22,688	0	0	267,481	13,613	237,583	13,613
180300 TRNG/EDUC CTR	3,433	0	0	32,487	2,060	146	2,060
200100 GSA ADMIN	0	0	0	0	0	0	0
180400 UNEMPLMNT INS	0	0	0	15,944	0	37,867	3,986
110600 CAO - OTHER	5,079	599	74	58,707	5,109	50,953	2,288
Total Allocated	50,219	7,188	1,448	839,641	36,151	1,293,930	29,675
Roll Forward	1,857	( 10,877)	( 1,363)	182,846	3,934	63,690	22,182
Cost With Roll Forward	52,076	( 3,689)	85	1,022,487	40,085	1,357,620	51,857
Adjustments	0	0	0	0	0	0	0
Proposed Costs	52,076	( 3,689)	85	1,022,487	40,085	1,357,620	51,857



Allocated Costs By Department

Central Service Departments	350161 HCSA - MEASURE A	350200 HCSA - PUB HLTH	350390 PH - MEASURE A	350400 CO-OP EXTENSION	350500 HCSA-BHAVL CARE	350850 BEHC-MEASURE A	350905 PUBLICHTHGRANTS
BLDG DEPRECN	0	3,045,650	0	0	802,559	0	0
RENTAL RATE SYSTEM	0	0	0	0	0	0	0
EQUIP DEPRECN	0	55,818	4,968	0	0	0	90,821
240100 GRAND JURY	0	0	0	0	0	0	0
110200 COUNTY ADMIN	1,628	71,340	1,936	81	105,426	1,571	9,885
140100 AUDTR-CONTRLR	17,743	398,262	9,738	188	503,102	5,066	125,358
160100 TRESUR-TAX COL	400	4,413	159	1	5,055	48	1,932
200200 GSA PURCHASING	0	281,256	0	0	262,557	0	123,042
300 GSA PROP & SALV	0	27,658	( 54)	0	16,927	0	3,387
170100 COUNTY COUNSEL	0	( 77,164)	0	0	( 54,557)	0	0
180100 HUMAN RES SVCS	0	612,981	0	0	777,461	0	158,393
180300 TRNG/EDUC CTR	0	( 14,482)	0	0	75,478	0	21,982
200100 GSA ADMIN	0	0	0	0	0	0	0
180400 UNEMPLMNT INS	0	45,838	0	0	55,804	0	15,944
110600 CAO - OTHER	6,044	170,800	7,190	300	232,845	5,834	35,934
<b>Total Allocated</b>	<b>25,815</b>	<b>4,622,370</b>	<b>23,937</b>	<b>570</b>	<b>2,782,657</b>	<b>12,519</b>	<b>586,678</b>
Roll Forward	8,202	3,203,671	7,096	( 6,460)	262,114	( 4,322)	29,327
<b>Cost With Roll Forward</b>	<b>34,017</b>	<b>7,826,041</b>	<b>31,033</b>	<b>( 5,890)</b>	<b>3,044,771</b>	<b>8,197</b>	<b>616,005</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>34,017</b>	<b>7,826,041</b>	<b>31,033</b>	<b>( 5,890)</b>	<b>3,044,771</b>	<b>8,197</b>	<b>616,005</b>

Allocated Costs By Department

Central Service Departments	350955 BHVLCARE GRANTS	351100 ENVMTAL HEALTH	351905 ENVTLHTHGRANTS	111111 OTH GENERAL FDS	910100 ACERA	910200 EBCRC	910300 LAFCO
BLDG DEPRECN	0	134,808	9,698	1,152,140	0	0	0
RENTAL RATE SYSTEM	0	0	0	0	0	0	0
EQUIP DEPRECN	0	29,128	0	0	0	0	0
240100 GRAND JURY	0	0	0	0	0	0	0
110200 COUNTY ADMIN	793	13,956	759	17,809	166	0	141,690
140100 AUDTR-CONTRLR	5,796	109,793	6,898	295,487	33,038	0	4,020
160100 TRESUR-TAX COL	115	1,140	65	10,241	87	0	98
200200 GSA PURCHASING	0	34,507	1,597	135,717	16,510	0	0
300 GSA PROP & SALV	0	836	254	20,454	2,585	0	0
170100 COUNTY COUNSEL	0	20,613	0	0	0	0	0
180100 HUMAN RES SVCS	0	164,260	12,040	802,293	55,482	0	0
180300 TRNG/EDUC CTR	0	23,815	1,831	121,532	11,734	0	0
200100 GSA ADMIN	0	0	0	0	0	0	0
180400 UNEMPLMNT INS	0	5,979	0	434,467	9,965	0	0
110600 CAO - OTHER	2,944	46,977	2,757	45,580	0	0	963
Total Allocated	9,648	585,812	35,899	3,035,720	129,567	0	146,771
Roll Forward	2,505	171,487	6,913	( 1,781,954)	142,986	0	141,460
Cost With Roll Forward	12,153	757,299	42,812	1,253,766	272,553	0	288,231
Adjustments	0	0	0	0	0	0	0
Proposed Costs	12,153	757,299	42,812	1,253,766	272,553	0	288,231





Allocated Costs By Department

Central Service Departments	910400 LAW LIBRARY	43300 FAIRVIEW FIRE	43600 ALCORECSRVDIST	43700 MOSQUITO ABATE	43401 HARD	43501 LARD	70701 SUPT OF SCHOOLS
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	752	37	0	1,115	0	0	0
140100 AUDTR-CONTRLR	11,088	4,069	192	24,424	98	12	7,032
160100 TRESUR-TAX COL	265	112	5	615	31	10	6,108
200200 GSA PURCHASING	0	0	0	0	0	0	0
300 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	2,791	138	0	4,140	0	0	0
<b>Total Allocated</b>	<b>14,896</b>	<b>4,356</b>	<b>197</b>	<b>30,294</b>	<b>129</b>	<b>22</b>	<b>13,140</b>
Roll Forward	( 5,518)	1,560	89	9,647	95	4	( 512)
<b>Cost With Roll Forward</b>	<b>9,378</b>	<b>5,916</b>	<b>286</b>	<b>39,941</b>	<b>224</b>	<b>26</b>	<b>12,628</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>9,378</b>	<b>5,916</b>	<b>286</b>	<b>39,941</b>	<b>224</b>	<b>26</b>	<b>12,628</b>



Allocated Costs By Department

Central Service Departments	80800 UNIFD SCH DIST	80810 ALAMEDA USD	80812 ALBANY USD	80814 BERKELEY USD	80816 CASTRO VALLEY USD	80817 DUBLIN USD	80818 EMERYVILLE 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	2,655	9,046	6,146	13,953	9,987	7,003	1,860
160100 TRESUR-TAX COL	74	7,776	5,284	12,066	8,620	6,028	1,562
200200 GSA PURCHASING	0	0	0	0	0	0	0
300 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
<b>Total Allocated</b>	<b>2,729</b>	<b>16,822</b>	<b>11,430</b>	<b>26,019</b>	<b>18,607</b>	<b>13,031</b>	<b>3,422</b>
Roll Forward	965	( 3,012)	119	( 1,338)	( 2,596)	( 1,256)	( 162)
<b>Cost With Roll Forward</b>	<b>3,694</b>	<b>13,810</b>	<b>11,549</b>	<b>24,681</b>	<b>16,011</b>	<b>11,775</b>	<b>3,260</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>3,694</b>	<b>13,810</b>	<b>11,549</b>	<b>24,681</b>	<b>16,011</b>	<b>11,775</b>	<b>3,260</b>



Allocated Costs By Department

Detail

Central Service Departments	80820	FREMONT USD	80822	HAYWARD USD	80824	LIVERMORE USD	80826	NEWARK USD	80828	NEW HAVEN USD	80830	OAKLAND USD	80832	PIEDMONT USD
BLDG DEPRECN	0	0	0	0	0	0	0	0	0	0	0	0	0	0
RENTAL RATE SYSTEM	0	0	0	0	0	0	0	0	0	0	0	0	0	0
EQUIP DEPRECN	0	0	0	0	0	0	0	0	0	0	0	0	0	-0
240100 GRAND JURY	0	0	0	0	0	0	0	0	0	0	0	0	0	0
110200 COUNTY ADMIN	0	0	0	0	0	0	0	0	0	0	0	0	0	0
140100 AUDTR-CONTRLR	20,923	10,488	11,734	6,411	9,576	27,096	5,192							
160100 TRESUR-TAX COL	18,039	9,055	10,139	5,514	8,210	23,427	4,402							
200200 GSA PURCHASING	0	0	0	0	0	0	0							
300 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	38,962	19,543	21,873	11,925	17,786	50,523	9,594							
Roll Forward	82	( 3,569)	730	( 1,576)	454	( 31,568)	( 1,369)							
Cost With Roll Forward	39,044	15,974	22,603	10,349	18,240	18,955	8,225							
Adjustments	0	0	0	0	0	0	0							
Proposed Costs	39,044	15,974	22,603	10,349	18,240	18,955	8,225							



Allocated Costs By Department

Detail

Central Service Departments	80833 PLEASANTON USD	80834 SAN LEANDRO USD	80836 SAN LORENZO USD	80838 SUNOL GLEN USD	80840/49 ELEM SCH DISTS	80860 COMMUNITY CLGES	90596 EASTBAY RGL PRK
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	11,734	7,507	9,418	1,018	363	25,731	416
160100 TRESUR-TAX COL	10,056	6,466	8,099	831	315	22,134	12
200200 GSA PURCHASING	0	0	0	0	0	0	0
300 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
<b>Total Allocated</b>	<b>21,790</b>	<b>13,973</b>	<b>17,517</b>	<b>1,849</b>	<b>678</b>	<b>47,865</b>	<b>428</b>
Roll Forward	( 156)	( 2,129)	( 777)	64	( 4)	( 49,470)	145
<b>Cost With Roll Forward</b>	<b>21,634</b>	<b>11,844</b>	<b>16,740</b>	<b>1,913</b>	<b>674</b>	<b>( 1,605)</b>	<b>573</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>21,634</b>	<b>11,844</b>	<b>16,740</b>	<b>1,913</b>	<b>674</b>	<b>( 1,605)</b>	<b>573</b>



Allocated Costs By Department

Central Service Departments	90922 SOLID WASTE MGMT	90926 COLISEUM	90931 MTC	90933 AC WATER	90940 COUNTY FAIR	90991 BART	90992 EBMUD
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	341,766	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	76,938	0	463,625	319	0	640	799
160100 TRESUR-TAX COL	9	0	172	9	0	18	22
200200 GSA PURCHASING	0	0	0	0	0	0	0
300 GSA PROP & SALV	0	0	0	0	0	0	0
170100 COUNTY COUNSEL	0	5,010	0	0	371	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
<b>Total Allocated</b>	<b>76,947</b>	<b>5,010</b>	<b>463,797</b>	<b>328</b>	<b>342,137</b>	<b>658</b>	<b>821</b>
Roll Forward	( 35,116)	0	( 2,191)	88	( 25,721)	222	298
<b>Cost With Roll Forward</b>	<b>41,831</b>	<b>5,010</b>	<b>461,606</b>	<b>416</b>	<b>316,416</b>	<b>880</b>	<b>1,119</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>41,831</b>	<b>5,010</b>	<b>461,606</b>	<b>416</b>	<b>316,416</b>	<b>880</b>	<b>1,119</b>



Allocated Costs By Department

Central Service Departments	90993 AC TRANSIT	50000 OTHER AGENCIES	60100 ALAMEDA	60101 ALBANY	60102 BERKELEY	60104 DUBLIN	60105 EMERYVILLE
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	736	102,785	608	255	384	384	416
160100 TRESUR-TAX COL	20	640	17	7	11	11	12
200200 GSA PURCHASING	0	0	0	0	0	0	0
300 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	756	103,425	625	262	395	395	428
Roll Forward	255	( 12,443)	233	65	155	155	210
Cost With Roll Forward	1,011	90,982	858	327	550	550	638
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,011	90,982	858	327	550	550	638



Allocated Costs By Department

Central Service Departments	60106 FREMONT	60107 HAYWARD	60108 LIVERMORE	60109 NEWARK	60110 OAKLAND	60111 PIEDMONT	60112 PLEASANTON
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	319	544	448	384	512	255	255
160100 TRESUR-TAX COL	9	15	12	11	14	7	7
200200 GSA PURCHASING	0	0	0	0	0	0	0
300 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	328	559	460	395	526	262	262
Roll Forward	88	254	155	112	221	87	87
Cost With Roll Forward	416	813	615	507	747	349	349
Adjustments	0	0	0	0	0	0	0
Proposed Costs	416	813	615	507	747	349	349



Allocated Costs By Department

Central Service Departments	60113	SAN LEANDRO	60115	UNION CITY	60000	OTHER CITIES	SubTotal	Direct Billed	Unallocated	Total
BLDG DEPRECN		0		0		0	24,611,005	0	0	24,611,005
RENTAL RATE SYSTEM		0		0		0	106,991	0	0	106,991
EQUIP DEPRECN		0		0		0	4,193,553	0	0	4,193,553
240100 GRAND JURY		0		0		0	0	0	535,469	535,469
110200 COUNTY ADMIN		0		0		0	2,089,742	0	1,607,685	3,697,427
140100 AUDTR-CONTRLR		608		448		0	12,445,188	751,831	2,389,969	15,586,988
160100 TRESUR-TAX COL		17		12		0	423,415	0	1,723,553	2,146,968
200200 GSA PURCHASING		0		0		0	6,182,574	0	0	6,182,574
300 GSA PROP & SALV		0		0		0	461,683	1,037,774	0	1,499,457
170100 COUNTY COUNSEL		0		0		0	( 875,803)	14,861,630	0	13,985,827
180100 HUMAN RES SVCS		0		0		0	12,569,999	496,827	0	13,066,826
180300 TRNG/EDUC CTR		0		0		0	1,651,598	422,197	0	2,073,795
200100 GSA ADMIN		0		0		9,331	4,502,578	0	0	4,502,578
180400 UNEMPLMNT INS		0		0		0	1,285,473	0	0	1,285,473
110600 CAO - OTHER		0		0		0	4,234,808	0	1,914,923	6,149,531
Total Allocated		625		460		9,331	73,882,604	17,570,259	8,171,599	99,624,462
Roll Forward		210		155		( 4,567)	14,557,856	0	0	14,557,856
Cost With Roll Forward		835		615		4,764	88,440,460	17,570,259	8,171,599	114,182,318
Adjustments		0		0		0	0	0	0	0
Proposed Costs		835		615		4,764	88,440,460	17,570,259	8,171,599	114,182,318