



**Malia M. Cohen**  
**California State Controller**

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Alameda**  
**Oakland, California**

**Date: May 26, 2023**  
**Filing Ref: ALA24**

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 **2023-24**. 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 the **Summary Schedule** (attached) are formally approved as actual costs for fiscal year **2021-22**, and as estimated costs for fiscal year **2023-24** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2023**, 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. General Services Agency  | 8. Building Maintenance ISF    |
| Property & Salvage          | 9. Information Technology ISF  |
| 4. County Counsel           | 10. Risk Management ISF        |
| 5. Human Resources Services |                                |

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 2023-24 Cost Allocation Plan.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF ALAMEDA**

**BY** Original signed by

Melissa Wilk  
**Name**

Auditor-Controller/Clerk-Recorder  
**Title**

06-01-2023  
**Date**

cc: State and Federal Agencies  
Attachment: Summary Schedule

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

**BY** Original signed by

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

06-07-2023  
**Date**

**Negotiated by Tatyana Boltovskaya**  
**Telephone (916) 306-7775**

**Alameda County, California**  
**2 CFR, Part 200 Cost Allocation Plan for Use in FY 2023/2024**

FY 2021/2022  
12/28/2022

**Summary Schedule**

Department	240100 GRAND JURY	270300 FLOOD CONTROL	270400 ROADS & BRIDGES	270501 PUB WAYS R & L	270541 PUBWAYSC SASL-70	270551 PUBWAYSC SAB-88	270702 FLD CTRL ZONE 7	280101 FIRE DIST ZONE 1	280111 ALACO FIRE DEPT	280121 FIRE DIST ZONE 2
1 BLDG DEPRECN	\$0	\$123,113	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 EQUIP DEPRECN	0	757,058	0	0	0	0	52,764	893,986	214,896	0
3 110200 COUNTY ADMIN	586	32,571	21,516	443	682	3,625	76,248	2	176,231	0
4 140100 AUDTR-CONTRLR	15,827	155,098	162,216	5,588	3,093	31,283	411,930	792	280,219	66
5 160100 TRESUR-TAX COL	169	534	1,025	47	20	186	3,050	9	1,635	1
6 200200 GSA PURCHASING	731	52,587	72,582	480	739	5,838	100,236	45,076	298,325	0
7 200300 GSA PROP & SALV	38	3,880	636	0	0	0	646	0	4,002	0
8 170100 COUNTY COUNSEL	0	0	0	0	0	0	0	0	(213,399)	0
9 180100 HUMAN RES SVCS	1,680	159,337	142,801	0	0	33,600	111,440	0	0	0
10 180300 TRNG/EDUC CTR	204	15,596	17,301	0	0	4,071	21,563	0	(2,574)	0
11 200100 GSA ADMIN	0	0	0	0	0	0	0	0	0	0
12 180400 UNEMPLMNT INS	0	9,995	0	0	0	0	7,269	0	0	0
13 110600 CAO - OTHER	931	51,676	34,106	705	1,085	5,738	113,764	4	177,380	0
<b>Total Current Allocations</b>	20,165	1,361,446	452,183	7,263	5,619	84,341	898,911	939,869	936,715	68
Less: Prior Year Allocations	16,410	1,369,255	637,278	2,027	3,748	63,826	812,651	736,718	772,194	36
Carry-Forward	3,756	(7,808)	(185,094)	5,236	1,871	20,515	86,259	203,150	164,521	32
<b>Proposed Costs</b>	<b>\$23,921</b>	<b>\$1,353,638</b>	<b>\$267,089</b>	<b>\$12,499</b>	<b>\$7,490</b>	<b>\$104,856</b>	<b>\$985,170</b>	<b>\$1,143,019</b>	<b>\$1,101,236</b>	<b>\$100</b>

**Alameda County, California**  
**2 CFR, Part 200 Cost Allocation Plan for Use in FY 2023/2024**

FY 2021/2022  
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Department	280131 FIRE DIST ZONE 3	280141 FIRE DIST ZONE 4	280151 FIRE DIST-RCC	290701 PUBFACCS APP-91	290910 SHERRECO VGRNTS	350920 PUBHTHRC VGRNTS	360100 COUNTY LIBRARY	360800 LIB SPCL TX ZONE	380100 INFORMATN TECH	400100 MOTOR POOL
1 BLDG DEPRECN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$623,146	\$0
2 EQUIP DEPRECN	0	0	6,295	0	11,660	0	292,172	44,647	0	0
3 110200 COUNTY ADMIN	2	1	6,184	19,739	0	0	40,849	194	80,983	9,614
4 140100 AUDTR-CONTRLR	69	67	12,393	31,359	0	0	260,716	5,206	288,508	106,096
5 160100 TRESUR-TAX COL	1	1	102	0	0	0	1,813	57	932	972
6 200200 GSA PURCHASING	2	1	14,145	21,379	0	0	63,928	210	328,378	127,229
7 200300 GSA PROP & SALV	0	0	0	0	0	0	9,002	0	2,427	7,708
8 170100 COUNTY COUNSEL	0	0	0	0	0	0	26,599	0	(53,734)	0
9 180100 HUMAN RES SVCS	0	0	0	0	0	0	388,188	0	327,399	28,488
10 180300 TRNG/EDUC CTR	0	0	0	0	0	0	49,393	0	35,903	3,460
11 200100 GSA ADMIN	0	0	0	0	0	0	0	0	0	465,038
12 180400 UNEMPLMNT INS	0	0	0	0	0	0	26,351	0	15,447	1,817
13 110600 CAO - OTHER	3	1	9,837	31,398	0	0	43,481	308	84,935	15,269
<b>Total Current Allocations</b>	76	71	48,957	103,875	11,660	0	1,202,493	50,622	1,734,324	765,692
Less: Prior Year Allocations	45	39	44,657	97,452	50,173	0	1,509,638	66,282	1,636,571	774,413
Carry-Forward	31	32	4,300	6,423	(38,513)	0	(307,146)	(15,660)	97,753	(8,721)
<b>Proposed Costs</b>	<b>\$108</b>	<b>\$103</b>	<b>\$53,257</b>	<b>\$110,297</b>	<b>\$(26,853)</b>	<b>\$0</b>	<b>\$895,347</b>	<b>\$34,962</b>	<b>\$1,832,077</b>	<b>\$756,970</b>

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Department	410100 BLDG MAINTENANCE	430200 WORKERS COMP	430300 RISK MANAGEMENT NT	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	110400 CNTY ADM - EDAB
1 BLDG DEPRECN	\$147,687	\$0	\$0	\$0	\$0	\$117,520	\$0	\$0	\$0	\$0
2 EQUIP DEPRECN	0	0	0	6,399	5,728	0	0	0	0	0
3 110200 COUNTY ADMIN	95,203	3,149	21,379	2,838	7,654	4,943	751	5,763	1,841	2,037
4 140100 AUDTR-CONTRLR	572,109	522,505	52,733	22,368	42,002	34,324	21,269	64,145	20,285	8,243
5 160100 TRESUR-TAX COL	3,762	1,604	245	168	204	175	174	476	236	45
6 200200 GSA PURCHASING	420,738	168,026	247,350	11,868	18,190	8,030	909	11,748	4,097	1,662
7 200300 GSA PROP & SALV	30,790	1,748	133	337	1,828	189	0	2,972	0	0
8 170100 COUNTY COUNSEL	0	0	(327,486)	0	(62,789)	0	0	447,241	73,404	0
9 180100 HUMAN RES SVCS	466,816	0	10,080	16,788	45,360	47,004	1,680	55,314	36,960	10,080
10 180300 TRNG/EDUC CTR	(14,230)	0	1,221	2,035	5,496	5,699	204	6,717	4,236	1,221
11 200100 GSA ADMIN	3,132,405	0	0	0	0	0	0	0	0	0
12 180400 UNEMPLMNT INS	16,356	0	909	0	909	909	0	2,726	0	909
13 110600 CAO - OTHER	151,047	5,009	29,134	4,500	11,375	7,824	1,193	9,122	2,897	1,590
<b>Total Current Allocations</b>	<b>5,022,681</b>	<b>702,041</b>	<b>35,697</b>	<b>67,302</b>	<b>75,956</b>	<b>226,617</b>	<b>26,180</b>	<b>606,224</b>	<b>143,956</b>	<b>25,786</b>
Less: Prior Year Allocations	5,212,884	1,101,658	(617,220)	48,779	61,674	205,284	20,838	389,307	157,018	31,627
Carry-Forward	(190,202)	(399,616)	652,917	18,524	14,282	21,333	5,342	216,917	(13,062)	(5,842)
<b>Proposed Costs</b>	<b>\$4,832,479</b>	<b>\$302,425</b>	<b>\$688,614</b>	<b>\$85,826</b>	<b>\$90,239</b>	<b>\$247,950</b>	<b>\$31,522</b>	<b>\$823,141</b>	<b>\$130,894</b>	<b>\$19,944</b>

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Department	140200 CENTRAL COLECTN	140300 CLERK- RECORDER	150100 ASSESSOR	190100 RGTRAR OF VOTRS	200500 GSA- VETMEMBL DG	200600 GSA- PARKING FAC	200700 GSA- CONSTRN	210100 CRMNLJUST SYS	210200 CRMNLJRE ALIGMT	220100 PUBLIC DEFENDER
1 BLDG DEPRECN	\$136,762	\$355,757	\$0	\$261,874	\$0	\$166,932	\$0	\$0	\$0	\$426,633
2 EQUIP DEPRECN	0	18,483	9,878	1,846,997	0	0	41,251	0	0	0
3 110200 COUNTY ADMIN	3,348	15,817	34,373	64,943	934	1,508	4,090	3,343	90	56,819
4 140100 AUDTR-CONTRLR	407,439	1,189,962	133,697	377,548	11,210	11,528	33,409	5,279	325	185,160
5 160100 TRESUR-TAX COL	158	1,074	329	3,642	125	83	311	1	2	526
6 200200 GSA PURCHASING	5,728	17,151	44,212	35,226	1,394	15,163	47,544	3,621	98	74,879
7 200300 GSA PROP & SALV	0	830	6,234	614	0	789	8,964	0	0	7,315
8 170100 COUNTY COUNSEL	200,771	118,720	(91,219)	(17,256)	0	0	0	0	0	(49,123)
9 180100 HUMAN RES SVCS	36,960	107,521	183,901	64,500	6,720	8,400	0	0	0	226,850
10 180300 TRNG/EDUC CTR	4,478	11,245	29,413	7,376	814	1,018	0	0	0	37,037
11 200100 GSA ADMIN	0	0	0	0	142,535	298,507	0	0	0	0
12 180400 UNEMPLMNT INS	0	6,361	2,726	1,817	909	909	0	0	0	23,625
13 110600 CAO - OTHER	5,294	16,115	40,104	44,789	1,481	2,392	6,506	5,318	143	63,038
<b>Total Current Allocations</b>	<b>800,938</b>	<b>1,859,033</b>	<b>393,649</b>	<b>2,692,071</b>	<b>166,122</b>	<b>507,228</b>	<b>142,074</b>	<b>17,562</b>	<b>658</b>	<b>1,052,758</b>
Less: Prior Year Allocations	891,901	1,489,336	585,649	2,342,046	224,688	506,180	102,120	18,545	4,391	2,025,798
Carry-Forward	(90,963)	369,697	(192,001)	350,025	(58,566)	1,048	39,954	(982)	(3,734)	(973,040)
<b>Proposed Costs</b>	<b>\$709,975</b>	<b>\$2,228,731</b>	<b>\$201,648</b>	<b>\$3,042,096</b>	<b>\$107,556</b>	<b>\$508,276</b>	<b>\$182,028</b>	<b>\$16,580</b>	<b>\$(3,076)</b>	<b>\$79,718</b>



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**Summary Schedule**

Department	230100 DIST ATTORNEY	230150 D A REALIGNME NT	230200 FAMILY JTCE CTR	230905 DISTATNYG RANTS	250100 PROB - ADMIN	250200 PROB - ADULT	250250 PROB - LCR	250300 PROB- JUVFLDSVC S	250400 PROB - JUV INST	250905 PROBATNG RANTS
1 BLDG DEPRECN	\$810,858	\$0	\$0	\$0	\$429,423	\$373,707	\$14,834	\$395,135	\$3,539,810	\$27,075
2 EQUIP DEPRECN	0	0	0	0	11,668	8,927	0	1,186	1,721	0
3 110200 COUNTY ADMIN	110,031	1,318	1,283	8,237	62,713	29,445	7,423	21,504	39,886	9,945
4 140100 AUDTR-CONTRLR	309,720	2,107	11,541	19,813	92,402	154,733	22,796	117,248	227,495	56,544
5 160100 TRESUR-TAX COL	956	0	82	78	360	2,746	45	607	1,348	314
6 200200 GSA PURCHASING	113,075	1,427	2,728	8,921	156,679	159,040	393,861	95,695	174,123	51,255
7 200300 GSA PROP & SALV	22,762	0	2,252	0	3,054	3,334	0	1,025	12,256	223
8 170100 COUNTY COUNSEL	64,438	0	0	0	(190,856)	0	0	0	0	0
9 180100 HUMAN RES SVCS	(245)	0	0	0	76,195	227,268	30,240	127,681	290,406	57,120
10 180300 TRNG/EDUC CTR	(52)	0	0	0	13,744	26,483	3,664	14,184	37,586	6,920
11 200100 GSA ADMIN	0	0	0	0	0	0	0	0	0	0
12 180400 UNEMPLMNT INS	37,255	0	7,269	0	2,726	6,361	0	1,817	6,361	0
13 110600 CAO - OTHER	106,155	2,096	2,021	13,102	24,328	46,645	11,782	34,100	63,169	15,772
<b>Total Current Allocations</b>	<b>1,574,953</b>	<b>6,948</b>	<b>27,176</b>	<b>50,152</b>	<b>682,436</b>	<b>1,038,690</b>	<b>484,645</b>	<b>810,184</b>	<b>4,394,160</b>	<b>225,170</b>
Less: Prior Year Allocations	3,419,038	5,655	25,472	53,947	1,042,541	1,785,728	444,442	1,082,439	4,441,907	63,356
Carry-Forward	(1,844,086)	1,293	1,704	(3,795)	(360,106)	(747,039)	40,204	(272,255)	(47,747)	161,814
<b>Proposed Costs</b>	<b>\$(269,133)</b>	<b>\$8,241</b>	<b>\$28,880</b>	<b>\$46,357</b>	<b>\$322,330</b>	<b>\$291,651</b>	<b>\$524,849</b>	<b>\$537,929</b>	<b>\$4,346,413</b>	<b>\$386,984</b>

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Department	260000 COMMTY DEV AGCY	260155 CDA- AGWGTSGR TS	260255 CDA- LEAD GRANTS	260305 CDA- HCD GRANTS	260920 RDA S AGCY	260950 NBRHD P & S	270100 PUB WORKS ADM	270200 BLDG INSPCTN	290100 SHERIFF'S DEPT	290300 SHRF COWDE SVCS
1 BLDG DEPRECN	\$73,971	\$0	\$0	\$0	\$0	\$0	\$62,496	\$22,488	\$104,316	\$2,715,430
2 EQUIP DEPRECN	0	0	0	0	0	0	0	0	1,216,217	256,062
3 110200 COUNTY ADMIN	197,139	3,171	1,515	3,855	1,379	339	113,012	2,484	102,252	25,740
4 140100 AUDTR-CONTRLR	177,585	21,777	7,409	29,808	15,949	2,534	111,768	14,736	421,108	186,106
5 160100 TRESUR-TAX COL	771	100	50	216	136	23	1,354	52	1,609	6,984
6 200200 GSA PURCHASING	44,787	6,493	1,928	5,322	1,972	463	48,820	4,029	207,991	41,259
7 200300 GSA PROP & SALV	3,386	0	0	0	0	0	262	0	21,655	2,791
8 170100 COUNTY COUNSEL	470,373	0	0	0	0	0	387,116	0	(194,279)	0
9 180100 HUMAN RES SVCS	70,980	53,760	5,040	20,160	8,400	1,680	18,583	23,520	396,085	235,202
10 180300 TRNG/EDUC CTR	13,174	6,513	611	2,442	1,018	204	4,726	2,850	30,841	28,496
11 200100 GSA ADMIN	0	0	0	0	0	0	0	0	0	0
12 180400 UNEMPLMNT INS	9,995	6,361	0	909	0	0	0	0	20,899	6,361
13 110600 CAO - OTHER	28,849	4,999	2,406	6,115	2,187	538	2,251	3,932	88,693	40,748
<b>Total Current Allocations</b>	<b>1,091,011</b>	<b>103,173</b>	<b>18,959</b>	<b>68,828</b>	<b>31,040</b>	<b>5,781</b>	<b>750,389</b>	<b>74,092</b>	<b>2,417,388</b>	<b>3,545,178</b>
Less: Prior Year Allocations	240,333	99,171	19,588	57,573	17,575	5,127	744,857	66,018	1,651,677	4,185,126
Carry-Forward	850,678	4,003	(629)	11,256	13,466	654	5,531	8,074	765,711	(639,948)
<b>Proposed Costs</b>	<b>\$1,941,690</b>	<b>\$107,176</b>	<b>\$18,330</b>	<b>\$80,084</b>	<b>\$44,506</b>	<b>\$6,435</b>	<b>\$755,920</b>	<b>\$82,166</b>	<b>\$3,183,099</b>	<b>\$2,905,230</b>

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Department	290361 CW- CONSOL DISP	290381 CW- CRT SECURITY	290500 SHRF-DET & CORR	290551 DET&COR- SRCAPP	290561 ADT DET MED SVC	290600 SHRFLAWE NFSVCS	290905 SHERIFFS GRANTS	301000 INDIGENT DEF	301100 TRIAL COURT MOE	320100 WELFARE ADMIN
1 BLDG DEPRECN	\$3,779	\$0	\$800,969	\$0	\$0	\$18,293	\$0	\$0	\$3,831,177	\$1,965,918
2 EQUIP DEPRECN	46,038	1,199	312,196	0	0	164,436	78,695	0	0	0
3 110200 COUNTY ADMIN	5,622	24,552	206,505	0	114	87,954	5,611	28,028	6,127	714,575
4 140100 AUDTR-CONTRLR	28,887	85,086	710,729	0	6,211	396,957	20,611	6,267	30,382	2,057,620
5 160100 TRESUR-TAX COL	133	110	1,640	0	70	838	136	72	8	107,095
6 200200 GSA PURCHASING	9,243	35,481	610,054	0	124	149,667	13,916	15	3,636	841,975
7 200300 GSA PROP & SALV	0	606	7,147	0	0	7,292	0	0	0	30,685
8 170100 COUNTY COUNSEL	0	0	163,655	0	0	0	0	0	0	767,306
9 180100 HUMAN RES SVCS	55,440	156,241	1,273,450	0	0	735,846	0	0	0	3,326,682
10 180300 TRNG/EDUC CTR	6,717	18,929	154,285	0	0	88,951	0	0	0	386,316
11 200100 GSA ADMIN	0	0	0	0	0	0	0	0	0	0
12 180400 UNEMPLMNT INS	1,817	1,817	37,255	0	0	19,082	0	0	0	104,496
13 110600 CAO - OTHER	8,897	38,924	327,420	0	182	139,292	8,925	22	5,340	538,903
<b>Total Current Allocations</b>	166,574	362,946	4,605,303	0	6,700	1,808,607	127,893	34,403	3,876,670	10,841,571
Less: Prior Year Allocations	167,232	345,638	4,035,148	0	20,374	1,986,691	451,473	43,231	652,831	9,614,676
Carry-Forward	(658)	17,308	570,155	0	(13,674)	(178,083)	(323,580)	(8,829)	3,223,839	1,226,895
<b>Proposed Costs</b>	<b>\$165,916</b>	<b>\$380,254</b>	<b>\$5,175,458</b>	<b>\$0</b>	<b>\$(6,974)</b>	<b>\$1,630,524</b>	<b>\$(195,686)</b>	<b>\$25,574</b>	<b>\$7,100,510</b>	<b>\$12,068,467</b>

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Department	320200 AGING	320405 WRKFORCE INV BD	320600 GENERAL ASST	320905 SSA GRANTS	330100 DPTOFCHD SUPSVC	340100 WFREFRDIN VSTGN	350100 HCSA ADMIN	350115 AGENCY EMS OPS	350161 HCSA - MEASURE A	350200 HCSA - PUB HLTH
1 BLDG DEPRECN	\$0	\$0	\$0	\$0	\$0	\$0	\$685,498	\$0	\$0	\$846,359
2 EQUIP DEPRECN	0	0	0	0	0	0	18,584	0	0	34,900
3 110200 COUNTY ADMIN	1,658	1,366	0	22	34,517	3,830	343,873	1,609	939	277,450
4 140100 AUDTR-CONTRLR	33,784	10,686	2,631	558	112,102	13,109	317,813	22,517	18,013	588,336
5 160100 TRESUR-TAX COL	314	59	30	6	255	32	2,109	169	189	2,521
6 200200 GSA PURCHASING	10,591	2,340	0	115,255	46,651	5,391	225,965	2,890	1,017	242,780
7 200300 GSA PROP & SALV	2,071	0	0	0	4,975	605	18,700	0	0	11,605
8 170100 COUNTY COUNSEL	0	0	0	0	33,377	0	97,941	0	0	(261,707)
9 180100 HUMAN RES SVCS	16,800	15,120	0	0	(19,968)	21,840	341,424	20,160	0	646,680
10 180300 TRNG/EDUC CTR	2,035	1,832	0	0	21,381	2,646	41,828	2,442	0	52,146
11 200100 GSA ADMIN	0	0	0	0	0	0	0	0	0	0
12 180400 UNEMPLMNT INS	0	2,726	0	0	3,635	2,726	19,991	0	0	16,356
13 110600 CAO - OTHER	2,624	2,161	0	35	31,397	6,074	54,120	2,543	1,494	119,655
<b>Total Current Allocations</b>	69,879	36,290	2,661	115,876	268,322	56,253	2,167,847	52,331	21,652	2,577,081
Less: Prior Year Allocations	57,863	47,730	5,474	30,037	556,502	32,009	1,420,338	32,717	27,944	2,807,523
Carry-Forward	12,016	(11,439)	(2,813)	85,839	(288,180)	24,244	747,509	19,614	(6,292)	(230,442)
<b>Proposed Costs</b>	<b>\$81,895</b>	<b>\$24,851</b>	<b>\$(152)</b>	<b>\$201,715</b>	<b>\$(19,859)</b>	<b>\$80,497</b>	<b>\$2,915,356</b>	<b>\$71,945</b>	<b>\$15,361</b>	<b>\$2,346,639</b>

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Department	350390 PH - MEASURE A	350400 CO- OP EXTENSION	350500 HCSA- BHAVL CARE	350850 BEHC- MEASURE A	350905 PUBLICHTH GRANTS	350955 BHVLCARE GRANTS	351100 ENVMTAL HEALTH	351905 ENVTLHTHG RANTS	111111 OTH GENERAL FDS	910100 ACERA
1 BLDG DEPRECN	\$0	\$0	\$712,744	\$0	\$0	\$0	\$426,614	\$65,431	\$1,011,023	\$0
2 EQUIP DEPRECN	4,968	0	10,294	0	6,148	0	21,959	0	35,407	0
3 110200 COUNTY ADMIN	2,898	122	314,146	2,142	10,801	8,045	52,997	1,247	35,508	78
4 140100 AUDTR-CONTRLR	14,120	172	675,671	3,731	132,680	10,251	137,795	8,070	475,676	41,207
5 160100 TRESUR-TAX COL	110	0	3,047	5	969	48	571	21	4,783	44
6 200200 GSA PURCHASING	3,138	132	296,504	2,320	31,390	4,109	117,012	2,306	115,685	8,591
7 200300 GSA PROP & SALV	0	0	31,057	0	4,575	0	2,297	0	0	0
8 170100 COUNTY COUNSEL	0	0	(461,567)	0	0	0	(121,973)	0	(25,233)	0
9 180100 HUMAN RES SVCS	0	0	890,894	0	139,441	1,680	198,221	16,800	1,438,742	141,723
10 180300 TRNG/EDUC CTR	0	0	52,001	0	16,894	204	22,593	2,035	164,462	17,169
11 200100 GSA ADMIN	0	0	0	0	0	0	0	0	0	0
12 180400 UNEMPLMNT INS	0	0	47,251	0	4,543	0	6,361	0	421,620	2,726
13 110600 CAO - OTHER	4,609	193	190,874	3,407	17,065	5,892	32,372	1,970	208,603	0
<b>Total Current Allocations</b>	<b>29,843</b>	<b>619</b>	<b>2,762,915</b>	<b>11,605</b>	<b>364,506</b>	<b>30,228</b>	<b>896,819</b>	<b>97,881</b>	<b>3,886,276</b>	<b>211,539</b>
Less: Prior Year Allocations	24,864	693	2,919,323	14,409	467,405	23,882	825,509	84,262	3,908,827	(9,052)
Carry-Forward	4,979	(74)	(156,408)	(2,804)	(102,899)	6,346	71,310	13,619	(22,550)	220,591
<b>Proposed Costs</b>	<b>\$34,822</b>	<b>\$544</b>	<b>\$2,606,507</b>	<b>\$8,801</b>	<b>\$261,608</b>	<b>\$36,574</b>	<b>\$968,129</b>	<b>\$111,500</b>	<b>\$3,863,726</b>	<b>\$432,131</b>

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Department	910200 EBCRC	910300 LAFCO	910400 LAW LIBRARY	43300 FAIRVIEW FIRE	43600 ALCORECS RVDIST	43700 MOSQUITO ABATE	43401 HARD	43501 LARD	70701 SUPT OF SCHOOLS	80800 UNIFD SCH DIST
1 BLDG DEPRECN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 EQUIP DEPRECN	0	0	0	0	0	0	0	0	0	0
3 110200 COUNTY ADMIN	0	43	890	54	0	13	0	0	0	0
4 140100 AUDTR-CONTRLR	0	5,848	19,850	392	0	23	0	0	7,943	16
5 160100 TRESUR-TAX COL	0	67	211	105	0	2	0	0	2,643	5
6 200200 GSA PURCHASING	0	47	964	58	0	14	0	0	0	0
7 200300 GSA PROP & SALV	0	0	674	0	0	0	0	0	0	0
8 170100 COUNTY COUNSEL	0	11,218	0	0	6,076	0	0	0	0	0
9 180100 HUMAN RES SVCS	0	0	0	0	0	0	0	(0)	0	0
10 180300 TRNG/EDUC CTR	0	0	0	0	0	0	0	0	0	0
11 200100 GSA ADMIN	0	0	0	0	0	0	0	0	0	0
12 180400 UNEMPLMNT INS	0	0	0	0	0	0	0	0	0	0
13 110600 CAO - OTHER	0	69	1,416	85	0	21	0	0	0	0
<b>Total Current Allocations</b>	0	17,291	24,005	695	6,076	73	0	(0)	10,587	21
Less: Prior Year Allocations	0	71,270	16,591	5,080	1,145	209	22,664	(24,945)	16,767	3,339
Carry-Forward	0	(53,979)	7,414	(4,386)	4,931	(135)	(22,664)	24,944	(6,180)	(3,318)
<b>Proposed Costs</b>	<b>\$0</b>	<b>\$(36,687)</b>	<b>\$31,419</b>	<b>\$(3,691)</b>	<b>\$11,007</b>	<b>\$(62)</b>	<b>\$(22,664)</b>	<b>\$24,944</b>	<b>\$4,406</b>	<b>\$(3,297)</b>

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Department	80810 ALAMEDA USD	80812 ALBANY USD	80814 BERKELEY USD	80816 CASTRO VALLEY USD	80817 DUBLIN USD	80818 EMERYVILL E USD	80820 FREMONT USD	80822 HAYWARD USD	80824 LIVERMORE USD	80826 NEWARK USD
1 BLDG DEPRECN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 EQUIP DEPRECN	0	0	0	0	0	0	0	0	0	0
3 110200 COUNTY ADMIN	0	0	0	0	0	0	0	0	0	0
4 140100 AUDTR-CONTRLR	17,463	10,849	21,785	17,608	12,885	4,782	37,590	19,073	26,510	10,810
5 160100 TRESUR-TAX COL	5,811	3,610	7,249	5,860	4,288	1,591	12,509	6,347	8,822	3,597
6 200200 GSA PURCHASING	0	0	0	0	0	0	0	0	0	0
7 200300 GSA PROP & SALV	0	0	0	0	0	0	0	0	0	0
8 170100 COUNTY COUNSEL	0	0	0	0	0	0	0	0	0	0
9 180100 HUMAN RES SVCS	0	0	0	0	0	0	0	0	0	0
10 180300 TRNG/EDUC CTR	0	0	0	0	0	0	0	0	0	0
11 200100 GSA ADMIN	0	0	0	0	0	0	0	0	0	0
12 180400 UNEMPLMNT INS	0	0	0	0	0	0	0	0	0	0
13 110600 CAO - OTHER	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	23,274	14,460	29,034	23,468	17,173	6,374	50,098	25,419	35,332	14,408
Less: Prior Year Allocations	22,316	14,432	31,767	21,796	16,430	4,300	51,192	23,815	28,259	14,040
Carry-Forward	958	28	(2,733)	1,672	742	2,074	(1,094)	1,604	7,074	368
<b>Proposed Costs</b>	<b>\$24,231</b>	<b>\$14,487</b>	<b>\$26,301</b>	<b>\$25,140</b>	<b>\$17,915</b>	<b>\$8,448</b>	<b>\$49,004</b>	<b>\$27,024</b>	<b>\$42,406</b>	<b>\$14,776</b>

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Department	80828 NEW HAVEN USD	80830 OAKLAND USD	80832 PIEDMONT USD	80833 PLEASANTO N USD	80834 SAN LEANDRO USD	80836 SAN LORENZO USD	80838 SUNOL GLEN USD	80840/49 ELEM SCH DISTS	80860 COMMUNIT Y CLGES	90596 EASTBAY RGL PRK
1 BLDG DEPRECN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 EQUIP DEPRECN	0	0	0	0	0	0	0	0	0	0
3 110200 COUNTY ADMIN	0	0	0	0	0	0	0	0	0	0
4 140100 AUDTR-CONTRLR	18,733	63,638	8,980	21,316	14,730	13,197	1,851	870	3,446	0
5 160100 TRESUR-TAX COL	6,234	21,177	2,988	7,093	4,902	4,392	616	289	1,147	0
6 200200 GSA PURCHASING	0	0	0	0	0	0	0	0	0	0
7 200300 GSA PROP & SALV	0	0	0	0	0	0	0	0	0	0
8 170100 COUNTY COUNSEL	0	0	0	0	0	0	0	0	0	0
9 180100 HUMAN RES SVCS	0	0	0	0	0	0	0	0	0	0
10 180300 TRNG/EDUC CTR	0	0	0	0	0	0	0	0	0	0
11 200100 GSA ADMIN	0	0	0	0	0	0	0	0	0	0
12 180400 UNEMPLMNT INS	0	0	0	0	0	0	0	0	0	0
13 110600 CAO - OTHER	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	24,967	84,815	11,968	28,409	19,631	17,589	2,468	1,159	4,592	0
Less: Prior Year Allocations	21,076	80,152	10,639	29,543	18,128	20,654	2,234	931	57,066	344
Carry-Forward	3,891	4,662	1,328	(1,133)	1,503	(3,065)	233	228	(52,474)	(344)
<b>Proposed Costs</b>	<b>\$28,858</b>	<b>\$89,477</b>	<b>\$13,296</b>	<b>\$27,276</b>	<b>\$21,134</b>	<b>\$14,523</b>	<b>\$2,701</b>	<b>\$1,388</b>	<b>\$(47,881)</b>	<b>\$(344)</b>



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Department	90922 SOLID WASTE MGMT	90926 COLISEUM	90931 MTC	90933 AC WATER	90940 COUNTY FAIR	90991 BART	90992 EBMUD	90993 AC TRANSIT	50000 OTHER AGENCIES	60100 ALAMEDA
1 BLDG DEPRECN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 EQUIP DEPRECN	0	0	0	0	334,198	0	0	0	0	0
3 110200 COUNTY ADMIN	0	0	0	0	0	0	0	0	0	0
4 140100 AUDTR-CONTRLR	17,108	50	84,933	23	0	0	0	0	27,784	0
5 160100 TRESUR-TAX COL	0	17	133	8	0	0	0	0	1,741	0
6 200200 GSA PURCHASING	0	0	0	0	0	0	0	0	0	0
7 200300 GSA PROP & SALV	0	0	0	0	0	0	0	0	395	0
8 170100 COUNTY COUNSEL	8,328	10,262	0	0	0	0	0	0	0	0
9 180100 HUMAN RES SVCS	0	0	0	0	0	0	0	0	0	0
10 180300 TRNG/EDUC CTR	0	0	0	0	0	0	0	0	0	0
11 200100 GSA ADMIN	0	0	0	0	0	0	0	0	7,196	0
12 180400 UNEMPLMNT INS	0	0	0	0	0	0	0	0	0	0
13 110600 CAO - OTHER	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	25,437	10,328	85,065	30	334,198	0	0	0	37,115	0
Less: Prior Year Allocations	80,664	22,452	272,182	344	348,587	585	689	689	85,237	585
Carry-Forward	(55,227)	(12,124)	(187,116)	(314)	(14,389)	(585)	(689)	(689)	(48,122)	(585)
<b>Proposed Costs</b>	<b>\$(29,791)</b>	<b>\$(1,795)</b>	<b>\$(102,051)</b>	<b>\$(284)</b>	<b>\$319,809</b>	<b>\$(585)</b>	<b>\$(689)</b>	<b>\$(689)</b>	<b>\$(11,007)</b>	<b>\$(585)</b>

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Department	60101 ALBANY	60102 BERKELEY	60104 DUBLIN	60105 EMERYVILLE E	60106 FREMONT	60107 HAYWARD	60108 LIVERMORE	60109 NEWARK	60110 OAKLAND	60111 PIEDMONT
1 BLDG DEPRECN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 EQUIP DEPRECN	0	0	0	0	0	0	0	0	0	0
3 110200 COUNTY ADMIN	0	0	0	0	0	0	0	0	0	0
4 140100 AUDTR-CONTRLR	0	0	0	0	0	0	0	0	0	0
5 160100 TRESUR-TAX COL	0	0	0	0	0	0	0	0	0	0
6 200200 GSA PURCHASING	0	0	0	0	0	0	0	0	0	0
7 200300 GSA PROP & SALV	0	0	0	0	0	0	0	0	0	0
8 170100 COUNTY COUNSEL	0	0	0	0	0	0	0	0	0	0
9 180100 HUMAN RES SVCS	0	0	0	0	0	0	0	0	0	0
10 180300 TRNG/EDUC CTR	0	0	0	0	0	0	0	0	0	0
11 200100 GSA ADMIN	0	0	0	0	0	0	0	0	0	0
12 180400 UNEMPLMNT INS	0	0	0	0	0	0	0	0	0	0
13 110600 CAO - OTHER	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	0	0	0	0	0	0	0	0	0	0
Less: Prior Year Allocations	275	413	379	516	344	585	482	413	482	275
Carry-Forward	(275)	(413)	(379)	(516)	(344)	(585)	(482)	(413)	(482)	(275)
<b>Proposed Costs</b>	<b>\$(275)</b>	<b>\$(413)</b>	<b>\$(379)</b>	<b>\$(516)</b>	<b>\$(344)</b>	<b>\$(585)</b>	<b>\$(482)</b>	<b>\$(413)</b>	<b>\$(482)</b>	<b>\$(275)</b>

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Department	60112 PLEASANTON	60113 SAN LEANDRO	60115 UNION CITY	60000 OTHER CITIES	120200 ALL IN ALAMEDA CO	440100 DENTAL INSURANCE	150905 ASSESSOR SSCAP GRANTS	250260 AB109 REALIGNME NT CBO	260930 SHELT CRISIS/AFF HSG FND	510000 DISASTER RESPONSE
1 BLDG DEPRECN	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 EQUIP DEPRECN	0	0	0	0	0	0	0	0	0	0
3 110200 COUNTY ADMIN	0	0	0	0	6,359	0	651	10,813	613	108,845
4 140100 AUDTR-CONTRLR	0	0	0	9	8,527	9,601	919	16,923	867	292,790
5 160100 TRESUR-TAX COL	0	0	0	3	46	111	0	0	0	1,391
6 200200 GSA PURCHASING	0	0	0	0	1,973	0	705	11,711	664	120,240
7 200300 GSA PROP & SALV	0	0	0	0	0	0	0	0	0	0
8 170100 COUNTY COUNSEL	0	0	0	0	0	0	0	0	0	0
9 180100 HUMAN RES SVCS	0	0	0	0	10,080	0	0	0	0	0
10 180300 TRNG/EDUC CTR	0	0	0	0	1,221	0	0	0	0	0
11 200100 GSA ADMIN	0	0	0	0	0	0	0	0	0	0
12 180400 UNEMPLMNT INS	0	0	0	0	909	0	0	0	0	0
13 110600 CAO - OTHER	0	0	0	0	2,047	0	1,035	17,199	976	173,138
<b>Total Current Allocations</b>	0	0	0	12	31,163	9,712	3,309	56,646	3,120	696,405
Less: Prior Year Allocations	275	620	482	0	161,734	0	1,091	24,596	8,646	28,787
Carry-Forward	(275)	(620)	(482)	0	(130,571)	0	2,218	32,051	(5,526)	667,618
<b>Proposed Costs</b>	<b>\$(275)</b>	<b>\$(620)</b>	<b>\$(482)</b>	<b>\$12</b>	<b>\$(99,408)</b>	<b>\$9,712</b>	<b>\$5,528</b>	<b>\$88,697</b>	<b>\$(2,405)</b>	<b>\$1,364,023</b>

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Department	Total
1 BLDG DEPRECN	\$21,296,770
2 EQUIP DEPRECN	6,767,018
3 110200 COUNTY ADMIN	3,843,585
4 140100 AUDTR-CONTRLR	14,270,637
5 160100 TRESUR-TAX COL	282,118
6 200200 GSA PURCHASING	6,823,919
7 200300 GSA PROP & SALV	286,764
8 170100 COUNTY COUNSEL	816,204
9 180100 HUMAN RES SVCS	13,587,243
10 180300 TRNG/EDUC CTR	1,498,389
11 200100 GSA ADMIN	4,045,680
12 180400 UNEMPLMNT INS	919,568
13 110600 CAO - OTHER	3,428,362
<b>Total Current Allocations</b>	<u>77,866,258</u>
Less: Prior Year Allocations	<u>75,066,686</u>
Carry-Forward	<u>2,789,848</u>
<b>Proposed Costs</b>	<u><u>\$80,656,105</u></u>