



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

**County of Alameda
Oakland, California**

**Date:
Filing Ref:**

**June 5, 2026
ALA27**

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (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 **2026-27**. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Furthermore, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied by the Data Processing Department.

SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST ALLOCATIONS

The indirect overhead and support service costs listed in the **Summary Schedule** (attached) are formally approved as actual costs for fiscal year **2024-25**, and as estimated costs for fiscal year **2026-27** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2026**, 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. General Services Agency 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.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles; (2) that similar types of costs have been accorded consistent accounting treatment; and (3) that the information provided by the county and used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure, or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement, will require prior approval by the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county, and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by Uniform Guidance, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: There are no adjustments in the fiscal year 2026-27 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF ALAMEDA

**MALIA M. COHEN
CALIFORNIA STATE CONTROLLER**

BY Original signed by _____

BY Original signed by _____

Melissa Wilk _____

**RENEE HSZIEH
Bureau Chief, Local Govt Policy and
Reporting
Local Govt Programs and Services Division**

**Name
Auditor-Controller** _____

Title _____

06-17-2026 _____

06-18-2026 _____

Date

Date

cc: State and Federal Agencies
Attachment: Summary Schedule

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

**Alameda County, CA
2CFR Cost Allocation Plan - FY 25 Actuals**

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Summary Schedule

Seq #	Department Name	240100 GRAND JURY	270300 FLOOD CONTROL	270400 ROADS & BRIDGES	270501 PUB WAYS R & L	270541 PUBWAYSASL- 70	270551 PUBWAYSAB- 88	270702 FLD CTRL ZONE 7
1	BLDG DEPRECN	\$0	\$123,113	\$0	\$0	\$0	\$0	\$0
2	EQUIP DEPRECN	0	1,003,460	0	0	0	0	34,654
3	110200 COUNTY ADMIN	603	44,170	31,957	538	1,208	4,865	88,320
4	140100 AUDTR-CONTRLR	23,295	228,186	216,194	17,203	10,461	59,076	508,635
5	160100 TRESUR-TAX COL	148	556	935	27	28	259	2,571
6	200200 GSA PURCHASING	778	43,181	35,471	265	597	7,445	93,184
7	200300 GSA PROP & SALV	297	3,857	549	0	0	0	4,168
8	170100 COUNTY COUNSEL	0	0	0	0	0	0	0
9	180100 HUMAN RES SVCS	4,511	200,081	184,955	0	0	47,366	129,088
10	180300 TRNG/EDUC CTR	548	21,344	22,476	0	0	5,756	30,198
11	200100 GSA ADMIN	0	0	0	0	0	0	0
12	180400 UNEMPLMNT INS	0	10,166	0	0	0	0	8,133
13	110600 CAO - OTHER	812	59,512	43,057	724	1,628	6,554	113,108
Total Current Allocations		\$30,992	\$1,737,625	\$535,595	\$18,758	\$13,923	\$131,322	\$1,012,060
Less: Prior Year Allocations		15,655	1,415,576	381,956	12,188	7,467	79,724	820,284
Carry-Forward		15,337	322,049	153,639	6,570	6,456	51,598	191,776
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$46,329	\$2,059,673	\$689,233	\$25,327	\$20,379	\$182,921	\$1,203,837

**Alameda County, CA
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Summary Schedule

Seq #	Department Name	280101 FIRE DIST ZONE 1	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
1	BLDG DEPRECN	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	EQUIP DEPRECN	679,441	236,335	0	0	0	23,876	0
3	110200 COUNTY ADMIN	2	327,255	0	2	1	8,728	27,281
4	140100 AUDTR-CONTRLR	490	277,011	98	100	98	23,647	33,564
5	160100 TRESUR-TAX COL	3	1,024	1	1	1	86	0
6	200200 GSA PURCHASING	105,190	77,109	0	1	0	4,309	13,467
7	200300 GSA PROP & SALV	0	570	0	0	0	0	0
8	170100 COUNTY COUNSEL	0	53,750	0	0	0	0	0
9	180100 HUMAN RES SVCS	0	0	0	0	0	0	0
10	180300 TRNG/EDUC CTR	0	0	0	0	0	0	0
11	200100 GSA ADMIN	0	0	0	0	0	0	0
12	180400 UNEMPLMNT INS	0	0	0	0	0	0	0
13	110600 CAO - OTHER	3	210,463	0	3	1	11,760	36,757
Total Current Allocations		\$785,129	\$1,183,517	\$99	\$106	\$102	\$72,405	\$111,069
Less: Prior Year Allocations		963,779	872,819	55	62	58	36,215	98,478
Carry-Forward		-178,650	310,698	44	43	44	36,190	12,591
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$606,479	\$1,494,215	\$144	\$149	\$146	\$108,596	\$123,660

**Alameda County, CA
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Summary Schedule

Seq #	Department Name	290910 SHERRECOVGRNTS	350920 PUBHTRCVGRNTS	360100 COUNTY LIBRARY	360800 LIB SPCL TX ZONE	380100 INFORMATN TECH	400100 MOTOR POOL	410100 BLDG MAINTENCE
1	BLDG DEPRECN	\$0	\$0	\$0	\$0	\$622,610	\$0	\$147,686
2	EQUIP DEPRECN	0	0	139,784	0	0	35,407	0
3	110200 COUNTY ADMIN	0	0	68,674	238	136,404	11,943	138,474
4	140100 AUDTR-CONTRLR	0	0	356,964	4,745	343,710	113,099	668,949
5	160100 TRESUR-TAX COL	0	0	1,590	31	937	612	2,698
6	200200 GSA PURCHASING	0	0	85,713	117	199,614	178,339	691,117
7	200300 GSA PROP & SALV	0	0	11,698	0	5,861	2,911	24,703
8	170100 COUNTY COUNSEL	0	0	-21,035	0	118,758	0	0
9	180100 HUMAN RES SVCS	0	0	494,700	0	435,456	45,111	674,265
10	180300 TRNG/EDUC CTR	0	0	68,355	0	58,908	5,482	81,329
11	200100 GSA ADMIN	0	0	0	0	0	782,417	6,904,106
12	180400 UNEMPLMNT INS	0	0	9,488	0	3,389	678	6,777
13	110600 CAO - OTHER	0	0	50,420	321	112,496	16,092	186,573
Total Current Allocations		\$0	\$0	\$1,266,351	\$5,452	\$2,038,145	\$1,192,091	\$9,526,678
Less: Prior Year Allocations		0	0	1,172,227	15,576	1,745,749	974,700	5,674,613
Carry-Forward		0	0	94,124	-10,125	292,396	217,391	3,852,065
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$0	\$0	\$1,360,475	-\$4,673	\$2,330,540	\$1,409,482	\$13,378,742

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Seq #	Department Name	430200 WORKERS COMP	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
1	BLDG DEPRECN	\$0	\$0	\$0	\$0	\$21,275	\$0	\$0
2	EQUIP DEPRECN	0	0	0	0	0	0	0
3	110200 COUNTY ADMIN	4,640	39,652	3,034	11,112	6,098	1,182	8,436
4	140100 AUDTR-CONTRLR	1,486,570	91,921	24,720	64,531	37,196	38,261	157,320
5	160100 TRESUR-TAX COL	1,421	290	118	229	138	132	696
6	200200 GSA PURCHASING	48,221	118,022	3,900	34,257	9,495	584	61,670
7	200300 GSA PROP & SALV	1,605	1,023	1,525	1,050	249	0	7,787
8	170100 COUNTY COUNSEL	0	-110,917	0	-26,549	0	0	443,991
9	180100 HUMAN RES SVCS	0	15,789	22,507	58,632	60,876	0	69,618
10	180300 TRNG/EDUC CTR	0	1,710	2,741	-4,162	7,400	0	1,969
11	200100 GSA ADMIN	0	0	0	0	0	0	0
12	180400 UNEMPLMNT INS	0	0	678	678	678	0	4,066
13	110600 CAO - OTHER	6,252	50,248	4,088	14,972	8,217	1,593	12,687
Total Current Allocations		\$1,548,709	\$207,739	\$63,311	\$154,751	\$151,622	\$41,752	\$768,239
Less: Prior Year Allocations		811,062	-511,425	47,240	112,916	218,039	20,872	696,668
Carry-Forward		737,647	719,164	16,072	41,834	-66,417	20,879	71,572
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$2,286,355	\$926,902	\$79,383	\$196,585	\$85,205	\$62,631	\$839,811

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Seq #	Department Name	110100 CLERK OF THE BD	110400 CNTY ADM - EDAB	140200 CENTRAL COLECTN	140300 CLERK- RECORDER	150100 ASSESSOR	190100 RGTRAR OF VOTRS	200500 GSA- VETMEMBLDG
1	BLDG DEPRECN	\$0	\$0	\$136,762	\$355,757	\$0	\$265,162	\$0
2	EQUIP DEPRECN	0	0	0	7,807	0	256,822	0
3	110200 COUNTY ADMIN	2,363	2,813	3,895	12,530	43,210	36,870	1,282
4	140100 AUDTR-CONTRLR	20,411	10,552	350,894	972,288	153,949	189,582	12,698
5	160100 TRESUR-TAX COL	188	42	122	472	354	1,037	99
6	200200 GSA PURCHASING	6,931	2,131	6,246	20,116	60,478	33,332	1,594
7	200300 GSA PROP & SALV	1,174	45	1,665	3,743	3,516	2,566	196
8	170100 COUNTY COUNSEL	162,747	0	37,663	44,678	-31,564	-12,845	0
9	180100 HUMAN RES SVCS	54,085	13,533	40,600	130,822	138,976	1,915	9,022
10	180300 TRNG/EDUC CTR	-2,165	1,645	4,934	13,719	44,704	13,705	1,096
11	200100 GSA ADMIN	0	0	0	0	0	0	50,634
12	180400 UNEMPLMNT INS	0	0	0	2,711	6,777	615,374	0
13	110600 CAO - OTHER	3,184	1,884	5,908	17,543	49,032	49,677	1,728
Total Current Allocations		\$248,919	\$32,645	\$588,688	\$1,582,186	\$469,433	\$1,453,198	\$78,351
Less: Prior Year Allocations		152,335	21,860	674,419	1,374,228	409,368	2,467,690	236,278
Carry-Forward		96,584	10,785	-85,730	207,958	60,064	-1,014,492	-157,927
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$345,502	\$43,431	\$502,958	\$1,790,144	\$529,497	\$438,706	-\$79,577

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Seq #	Department Name	200600 GSA- PARKING FAC	200700 GSA- CONSTRN	210100 CRMNLJUSTSYS	210200 CRMNLJREALIGMT	220100 PUBLIC DEFENDER	230100 DIST ATTORNEY	230150 D A REALIGNMENT
1	BLDG DEPRECN	\$166,932	\$0	\$0	\$0	\$426,618	\$810,825	\$0
2	EQUIP DEPRECN	0	0	0	0	0	0	0
3	110200 COUNTY ADMIN	2,635	1,872	3,850	0	63,736	265,242	1,248
4	140100 AUDTR-CONTRLR	14,366	51,514	4,536	0	238,812	373,314	1,362
5	160100 TRESUR-TAX COL	60	337	1	0	477	891	0
6	200200 GSA PURCHASING	57,631	27,206	1,900	0	85,221	145,323	616
7	200300 GSA PROP & SALV	550	302	0	0	9,944	22,978	0
8	170100 COUNTY COUNSEL	0	0	0	0	-23,543	-456,327	0
9	180100 HUMAN RES SVCS	11,278	0	0	0	344,885	0	0
10	180300 TRNG/EDUC CTR	1,370	0	0	0	56,450	0	0
11	200100 GSA ADMIN	224,738	0	0	0	0	0	0
12	180400 UNEMPLMNT INS	678	0	0	0	12,199	50,829	0
13	110600 CAO - OTHER	3,550	2,523	5,187	0	85,875	142,544	1,681
Total Current Allocations		\$483,788	\$83,754	\$15,474	\$0	\$1,300,675	\$1,355,620	\$4,907
Less: Prior Year Allocations		600,909	73,924	15,274	274	1,044,561	1,670,953	0
Carry-Forward		-117,121	9,830	200	-274	256,114	-315,334	0
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$366,666	\$93,585	\$15,674	-\$274	\$1,556,790	\$1,040,286	\$4,907

**Alameda County, CA
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Seq #	Department Name	230200 FAMILY JTCE CTR	230905 DISTATNYGRANTS	250100 PROB - ADMIN	250200 PROB - ADULT	250250 PROB - LCR	250300 PROB- JUVFLDSVCS	250400 PROB - JUV INST
1	BLDG DEPRECN	\$0	\$0	\$429,423	\$421,576	\$14,834	\$395,134	\$3,521,711
2	EQUIP DEPRECN	0	0	9,942	744	0	1,186	225,745
3	110200 COUNTY ADMIN	2,551	8,901	164,737	38,349	7,856	38,240	59,159
4	140100 AUDTR-CONTRLR	10,616	16,913	123,431	182,244	22,233	142,903	258,429
5	160100 TRESUR-TAX COL	25	39	385	1,904	15	445	1,047
6	200200 GSA PURCHASING	4,382	4,394	83,984	96,633	9,162	330,165	141,096
7	200300 GSA PROP & SALV	2,325	0	5,551	7,247	0	3,798	5,888
8	170100 COUNTY COUNSEL	0	0	-439,318	0	0	0	0
9	180100 HUMAN RES SVCS	0	0	-312,057	331,565	49,622	200,744	419,709
10	180300 TRNG/EDUC CTR	0	0	13,539	39,914	6,030	24,394	52,352
11	200100 GSA ADMIN	0	0	0	0	0	0	0
12	180400 UNEMPLMNT INS	2,033	0	1,355	0	0	3,389	2,711
13	110600 CAO - OTHER	3,437	11,993	31,348	51,669	10,584	51,522	79,708
Total Current Allocations		\$25,370	\$42,239	\$112,321	\$1,171,845	\$120,336	\$1,191,920	\$4,767,554
Less: Prior Year Allocations		21,515	48,848	1,065,658	912,965	46,357	723,257	4,275,799
Carry-Forward		3,854	-6,609	-953,337	258,880	73,979	468,664	491,755
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$29,224	\$35,630	-\$841,016	\$1,430,725	\$194,315	\$1,660,584	\$5,259,309

Alameda County, CA
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Seq #	Department Name	250905 PROBATN GRANTS	260000 COMMTY DEV AGCY	260155 CDA- AGWGTSGRTS	260255 CDA- LEAD GRANTS	260305 CDA-HCD GRANTS	260920 RDA S AGCY	260950 NBRHD P & S
1	BLDG DEPRECN	\$27,075	\$73,971	\$0	\$0	\$0	\$594,067	\$0
2	EQUIP DEPRECN	0	0	0	0	0	0	0
3	110200 COUNTY ADMIN	5,842	520,164	5,018	2,927	2,356	1,864	49
4	140100 AUDTR-CONTRLR	52,575	164,936	25,377	14,401	16,021	17,660	1,808
5	160100 TRESUR-TAX COL	299	652	71	55	70	98	12
6	200200 GSA PURCHASING	116,575	115,991	11,604	2,886	2,604	2,121	24
7	200300 GSA PROP & SALV	930	5,950	0	0	0	521	0
8	170100 COUNTY COUNSEL	0	-540,891	0	0	0	0	0
9	180100 HUMAN RES SVCS	15,789	172,692	85,711	13,533	13,533	11,278	0
10	180300 TRNG/EDUC CTR	1,919	28,131	10,416	1,645	1,645	1,370	0
11	200100 GSA ADMIN	0	0	0	0	0	0	0
12	180400 UNEMPLMNT INS	0	4,744	0	0	0	0	0
13	110600 CAO - OTHER	7,871	39,550	6,762	3,943	3,174	2,512	66
Total Current Allocations		\$228,874	\$585,890	\$144,960	\$39,389	\$39,403	\$631,491	\$1,958
Less: Prior Year Allocations		188,924	328,731	96,135	14,541	48,658	1,056,108	1,390
Carry-Forward		39,950	257,159	48,825	24,849	-9,255	-424,617	568
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$268,824	\$843,049	\$193,785	\$64,238	\$30,149	\$206,874	\$2,526

Alameda County, CA
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Seq #	Department Name	270100 PUB WORKS ADM	270200 BLDG INSPCTN	290100 SHERIFF'S DEPT	290300 SHRF COWDE SVCS	290361 CW- CONSOL DISP	290381 CW-CRT SECURITY	290500 SHRF- DET & CORR
1	BLDG DEPRECN	\$62,496	\$22,488	\$105,181	\$271,312	\$3,464	\$0	\$800,968
2	EQUIP DEPRECN	0	0	922,000	418,554	24,216	0	1,375,353
3	110200 COUNTY ADMIN	1,772	3,862	433,735	37,287	6,865	36,405	294,120
4	140100 AUDTR-CONTRLR	135,842	21,652	411,289	223,951	27,529	109,345	939,686
5	160100 TRESUR-TAX COL	1,173	63	1,594	6,144	77	118	1,052
6	200200 GSA PURCHASING	259,361	5,749	175,994	74,027	9,634	45,593	455,342
7	200300 GSA PROP & SALV	2,434	501	7,255	5,315	1,831	1,703	12,146
8	170100 COUNTY COUNSEL	477,538	0	-359,062	0	0	0	72,807
9	180100 HUMAN RES SVCS	57,186	36,089	646,580	309,010	58,644	259,388	1,626,249
10	180300 TRNG/EDUC CTR	3,541	4,385	59,449	37,551	7,126	31,521	197,621
11	200100 GSA ADMIN	0	0	0	0	0	0	0
12	180400 UNEMPLMNT INS	0	0	16,265	5,422	2,033	1,355	8,810
13	110600 CAO - OTHER	2,388	5,203	112,984	50,238	9,250	49,050	396,281
Total Current Allocations		\$1,003,732	\$99,994	\$2,533,265	\$1,438,811	\$150,670	\$534,477	\$6,180,435
Less: Prior Year Allocations		1,123,763	69,502	2,410,449	1,110,926	140,368	369,077	4,157,885
Carry-Forward		-120,031	30,491	122,816	327,884	10,302	165,400	2,022,550
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$883,701	\$130,485	\$2,656,081	\$1,766,695	\$160,973	\$699,877	\$8,202,984

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Seq #	Department Name	290551 DET&COR- SRCAPP	290561 ADT DET MED SVC	290600 SHRFLAWENFSVCS	290905 SHERIFFS GRANTS	301000 INDIGENT DEF	301100 TRIAL COURT MOE	320100 WELFARE ADMIN
1	BLDG DEPRECN	\$0	\$0	\$17,221	\$0	\$0	\$3,831,026	\$2,026,813
2	EQUIP DEPRECN	0	0	178,820	133,943	0	0	0
3	110200 COUNTY ADMIN	0	2,364	112,157	3,909	14	38,011	487,609
4	140100 AUDTR-CONTRLR	0	10,516	422,961	17,663	10,545	148,836	2,440,350
5	160100 TRESUR-TAX COL	0	53	730	90	72	7	222,199
6	200200 GSA PURCHASING	0	1,167	154,803	1,930	7	18,764	809,220
7	200300 GSA PROP & SALV	0	0	5,150	0	0	0	86,138
8	170100 COUNTY COUNSEL	0	0	0	0	0	0	-28,926
9	180100 HUMAN RES SVCS	0	0	933,797	0	0	0	3,383,646
10	180300 TRNG/EDUC CTR	0	0	113,474	0	0	0	485,818
11	200100 GSA ADMIN	0	0	0	0	0	0	0
12	180400 UNEMPLMNT INS	0	0	9,488	0	0	0	70,483
13	110600 CAO - OTHER	0	3,185	151,114	5,267	19	51,214	566,853
Total Current Allocations		\$0	\$17,285	\$2,099,716	\$162,802	\$10,657	\$4,087,858	\$10,550,203
Less: Prior Year Allocations		0	24,209	1,687,706	152,106	14,355	3,886,937	10,749,542
Carry-Forward		0	-6,924	412,010	10,696	-3,698	200,922	-199,339
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$0	\$10,361	\$2,511,726	\$173,498	\$6,959	\$4,288,780	\$10,350,864

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Seq #	Department Name	320200 AGING	320405 WRKFORCE INV BD	320600 GENERAL ASST	320905 SSA GRANTS	330100 DPTOFCHDSUP SVC	340100 WFREFRDINVTGN	350100 HCSA ADMIN
1	BLDG DEPRECN	\$0	\$0	\$0	\$0	\$0	\$0	\$685,499
2	EQUIP DEPRECN	0	0	0	0	0	0	62,131
3	110200 COUNTY ADMIN	2,261	2,280	0	19	29,851	5,340	271,685
4	140100 AUDTR-CONTRLR	77,906	19,494	4,485	21	117,112	13,247	460,551
5	160100 TRESUR-TAX COL	480	78	31	0	288	1	2,040
6	200200 GSA PURCHASING	3,998	3,768	0	27,230	42,363	5,999	253,958
7	200300 GSA PROP & SALV	0	0	0	0	1,589	0	9,213
8	170100 COUNTY COUNSEL	0	0	0	0	16,392	0	-265,126
9	180100 HUMAN RES SVCS	27,067	24,811	0	0	97,145	31,578	81,805
10	180300 TRNG/EDUC CTR	3,289	3,015	0	0	32,313	3,837	65,680
11	200100 GSA ADMIN	0	0	0	0	0	0	0
12	180400 UNEMPLMNT INS	0	0	0	0	6,777	0	10,844
13	110600 CAO - OTHER	3,046	3,072	0	26	34,336	7,195	145,523
Total Current Allocations		\$118,047	\$56,518	\$4,516	\$27,296	\$378,166	\$67,196	\$1,783,803
Less: Prior Year Allocations		61,074	31,751	2,778	172,603	329,366	64,850	1,952,510
Carry-Forward		56,973	24,768	1,738	-145,307	48,800	2,347	-168,708
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$175,020	\$81,286	\$6,253	-\$118,012	\$426,967	\$69,543	\$1,615,095

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Seq #	Department Name	350115 AGENCY EMS OPS	350161 HCSA - MEASURE A	350200 HCSA - PUB HLTH	350390 PH - MEASURE A	350400 CO-OP EXTENSION	350500 HCSA- BHAVL CARE	350850 BEHC- MEASURE A
1	BLDG DEPRECN	\$0	\$0	\$24,556	\$0	\$0	\$814,185	\$0
2	EQUIP DEPRECN	16,398	0	16,091	0	0	10,033	0
3	110200 COUNTY ADMIN	2,917	22	235,091	3,602	149	306,927	2,984
4	140100 AUDTR-CONTRLR	25,314	23,521	802,768	32,050	358	974,321	42,974
5	160100 TRESUR-TAX COL	104	161	3,388	191	1	3,251	9
6	200200 GSA PURCHASING	5,043	11	388,903	1,778	74	425,692	19,967
7	200300 GSA PROP & SALV	286	0	14,286	835	475	29,610	0
8	170100 COUNTY COUNSEL	0	0	188,538	0	0	-338,910	0
9	180100 HUMAN RES SVCS	33,833	0	972,620	0	0	1,395,655	173,677
10	180300 TRNG/EDUC CTR	4,111	0	109,758	0	0	160,364	21,105
11	200100 GSA ADMIN	0	0	0	0	0	0	0
12	180400 UNEMPLMNT INS	678	0	27,787	0	0	0	0
13	110600 CAO - OTHER	3,930	29	196,548	4,853	201	251,790	4,020
Total Current Allocations		\$92,615	\$23,744	\$2,980,333	\$43,309	\$1,257	\$4,032,919	\$264,736
Less: Prior Year Allocations		129,813	14,162	1,018,687	28,496	1,212	2,809,960	9,509
Carry-Forward		-37,199	9,582	1,961,646	14,813	46	1,222,959	255,227
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$55,416	\$33,327	\$4,941,978	\$58,121	\$1,303	\$5,255,878	\$519,963

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Seq #	Department Name	350905 PUBLICHTHGRANTS	350955 BHVLCARE GRANTS	351100 ENVMTAL HEALTH	351905 ENVTLHTHGRANTS	111111 OTH GENERAL FDS	910100 ACERA	910200 EBCRC
1	BLDG DEPRECN	\$0	\$0	\$114,189	\$6,997	\$850,699	\$0	\$0
2	EQUIP DEPRECN	6,893	0	0	0	0	0	0
3	110200 COUNTY ADMIN	16,324	12,735	105,924	1,557	430,992	0	0
4	140100 AUDTR-CONTRLR	222,429	22,599	164,220	9,526	957,211	44,735	0
5	160100 TRESUR-TAX COL	1,458	47	484	23	5,012	17	0
6	200200 GSA PURCHASING	8,058	6,287	81,270	2,930	368,396	21,617	0
7	200300 GSA PROP & SALV	4,455	0	6,592	0	-386	0	0
8	170100 COUNTY COUNSEL	0	0	-243,374	0	-13,072	0	0
9	180100 HUMAN RES SVCS	-84	0	253,715	20,300	1,461,568	202,270	0
10	180300 TRNG/EDUC CTR	-275	0	29,384	2,467	177,612	22,547	0
11	200100 GSA ADMIN	0	0	0	0	0	0	0
12	180400 UNEMPLMNT INS	678	0	4,066	678	0	1,355	0
13	110600 CAO - OTHER	21,994	17,159	39,286	2,098	580,696	0	0
Total Current Allocations		\$281,929	\$58,828	\$555,756	\$46,575	\$4,818,728	\$292,541	\$0
Less: Prior Year Allocations		431,516	35,405	903,316	95,628	3,410,865	211,674	0
Carry-Forward		-149,587	23,423	-347,560	-49,053	1,407,863	80,867	0
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$132,342	\$82,251	\$208,195	-\$2,477	\$6,226,590	\$373,407	\$0

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Seq #	Department Name	910300 LAFCO	910400 LAW LIBRARY	43300 FAIRVIEW FIRE	43600 ALCORECSRVDIST	43700 MOSQUITO ABATE	43401 HARD	43501 LARD
1	BLDG DEPRECN	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	EQUIP DEPRECN	0	0	0	0	0	0	0
3	110200 COUNTY ADMIN	362	1,626	42	0	13	0	0
4	140100 AUDTR-CONTRLR	9,267	28,626	370	0	25	0	0
5	160100 TRESUR-TAX COL	61	182	80	0	3	0	0
6	200200 GSA PURCHASING	179	803	21	0	6	0	0
7	200300 GSA PROP & SALV	0	-1,640	0	0	0	0	0
8	170100 COUNTY COUNSEL	-7,642	0	0	1,709	0	0	0
9	180100 HUMAN RES SVCS	0	0	0	0	0	0	-0
10	180300 TRNG/EDUC CTR	0	0	0	0	0	0	0
11	200100 GSA ADMIN	0	0	0	0	0	0	0
12	180400 UNEMPLMNT INS	0	0	0	0	0	0	0
13	110600 CAO - OTHER	488	2,191	57	0	17	0	0
Total Current Allocations		\$2,714	\$31,789	\$570	\$1,709	\$63	\$0	-\$0
Less: Prior Year Allocations		21,680	20,164	575	157	65	0	0
Carry-Forward		-18,966	11,625	-5	1,552	-2	0	-0
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		-\$16,252	\$43,414	\$565	\$3,261	\$61	\$0	-\$0

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Seq #	Department Name	70701 SUPT OF SCHOOLS	80800 UNIFD SCH DIST	80810 ALAMEDA USD	80812 ALBANY USD	80814 BERKELEY USD	80816 CASTRO VALLEY USD	80817 DUBLIN USD
1	BLDG DEPRECN	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	EQUIP DEPRECN	0	0	0	0	0	0	0
3	110200 COUNTY ADMIN	0	0	0	0	0	0	0
4	140100 AUDTR-CONTRLR	14,574	22	22,689	13,750	25,421	24,864	16,353
5	160100 TRESUR-TAX COL	3,611	5	5,621	3,407	6,299	6,160	4,052
6	200200 GSA PURCHASING	0	0	0	0	0	0	0
7	200300 GSA PROP & SALV	0	0	0	0	0	0	0
8	170100 COUNTY COUNSEL	0	0	0	0	0	0	0
9	180100 HUMAN RES SVCS	0	0	0	0	0	0	0
10	180300 TRNG/EDUC CTR	0	0	0	0	0	0	0
11	200100 GSA ADMIN	0	0	0	0	0	0	0
12	180400 UNEMPLMNT INS	0	0	0	0	0	0	0
13	110600 CAO - OTHER	0	0	0	0	0	0	0
Total Current Allocations		\$18,185	\$27	\$28,310	\$17,156	\$31,720	\$31,024	\$20,405
Less: Prior Year Allocations		8,796	18	17,731	12,450	22,611	19,920	14,294
Carry-Forward		9,389	8	10,579	4,707	9,109	11,104	6,111
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$27,574	\$35	\$38,890	\$21,863	\$40,829	\$42,128	\$26,516

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Seq #	Department Name	80818 EMERYVILLE USD	80820 FREMONT USD	80822 HAYWARD USD	80824 LIVERMORE USD	80826 NEWARK USD	80828 NEW HAVEN USD	80830 OAKLAND USD
1	BLDG DEPRECN	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	EQUIP DEPRECN	0	0	0	0	0	0	0
3	110200 COUNTY ADMIN	0	0	0	0	0	0	0
4	140100 AUDTR-CONTRLR	5,403	48,108	26,726	28,019	12,106	23,174	75,499
5	160100 TRESUR-TAX COL	1,339	11,919	6,622	6,942	2,999	5,742	18,706
6	200200 GSA PURCHASING	0	0	0	0	0	0	0
7	200300 GSA PROP & SALV	0	0	0	0	0	0	0
8	170100 COUNTY COUNSEL	0	0	0	0	0	0	0
9	180100 HUMAN RES SVCS	0	0	0	0	0	0	0
10	180300 TRNG/EDUC CTR	0	0	0	0	0	0	0
11	200100 GSA ADMIN	0	0	0	0	0	0	0
12	180400 UNEMPLMNT INS	0	0	0	0	0	0	0
13	110600 CAO - OTHER	0	0	0	0	0	0	0
Total Current Allocations		\$6,742	\$60,027	\$33,348	\$34,962	\$15,105	\$28,916	\$94,205
Less: Prior Year Allocations		4,811	40,856	21,394	28,086	11,080	20,109	67,272
Carry-Forward		1,931	19,171	11,954	6,876	4,025	8,807	26,933
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$8,673	\$79,198	\$45,302	\$41,838	\$19,130	\$37,722	\$121,138

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Seq #	Department Name	80832 PIEDMONT USD	80833 PLEASANTON USD	80834 SAN LEANDRO USD	80836 SAN LORENZO USD	80838 SUNOL GLEN USD	80840/49 ELEM SCH DIST	80860 COMMUNITY CLGES
1	BLDG DEPRECN	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	EQUIP DEPRECN	0	0	0	0	0	0	0
3	110200 COUNTY ADMIN	0	0	0	0	0	0	0
4	140100 AUDTR-CONTRLR	9,303	23,451	20,341	22,271	2,652	1,164	4,288
5	160100 TRESUR-TAX COL	2,305	5,810	5,040	5,518	657	288	1,062
6	200200 GSA PURCHASING	0	0	0	0	0	0	0
7	200300 GSA PROP & SALV	0	0	0	0	0	0	0
8	170100 COUNTY COUNSEL	0	0	0	0	0	0	0
9	180100 HUMAN RES SVCS	0	0	0	0	0	0	0
10	180300 TRNG/EDUC CTR	0	0	0	0	0	0	0
11	200100 GSA ADMIN	0	0	0	0	0	0	0
12	180400 UNEMPLMNT INS	0	0	0	0	0	0	0
13	110600 CAO - OTHER	0	0	0	0	0	0	0
Total Current Allocations		\$11,608	\$29,262	\$25,381	\$27,789	\$3,309	\$1,453	\$5,350
Less: Prior Year Allocations		9,126	22,648	16,202	15,420	1,750	930	3,607
Carry-Forward		2,482	6,614	9,179	12,370	1,559	523	1,743
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$14,090	\$35,876	\$34,561	\$40,159	\$4,868	\$1,975	\$7,093

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Seq #	Department Name	90596 EASTBAY RGL PRK	90922 SOLID WASTE MGMT	90926 COLISEUM	90931 MTC	90933 AC WATER	90940 COUNTY FAIR	90991 BART
1	BLDG DEPRECN	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	EQUIP DEPRECN	0	0	0	0	0	0	0
3	110200 COUNTY ADMIN	0	0	0	0	0	0	0
4	140100 AUDTR-CONTRLR	0	115,631	81	220,559	0	0	0
5	160100 TRESUR-TAX COL	0	0	20	128	0	0	0
6	200200 GSA PURCHASING	0	0	0	0	0	0	0
7	200300 GSA PROP & SALV	0	0	0	0	0	0	0
8	170100 COUNTY COUNSEL	0	9,174	8,095	0	0	0	0
9	180100 HUMAN RES SVCS	0	0	0	0	0	0	0
10	180300 TRNG/EDUC CTR	0	0	0	0	0	0	0
11	200100 GSA ADMIN	0	0	0	0	0	0	0
12	180400 UNEMPLMNT INS	0	0	0	0	0	0	0
13	110600 CAO - OTHER	0	0	0	0	0	0	0
Total Current Allocations		\$0	\$124,805	\$8,196	\$220,687	\$0	\$0	\$0
Less: Prior Year Allocations		0	43,277	8,387	151,981	23	0	0
Carry-Forward		0	81,528	-191	68,706	-23	0	0
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$0	\$206,334	\$8,004	\$289,393	-\$23	\$0	\$0

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Seq #	Department Name	90992 EBMUD	90993 AC TRANSIT	50000 OTHER AGENCIES	60100 ALAMEDA	60101 ALBANY	60102 BERKELEY	60104 DUBLIN
1	BLDG DEPRECN	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	EQUIP DEPRECN	0	0	0	0	0	0	0
3	110200 COUNTY ADMIN	0	0	0	0	0	0	0
4	140100 AUDTR-CONTRLR	0	0	56,852	0	0	0	0
5	160100 TRESUR-TAX COL	0	0	1,709	0	0	0	0
6	200200 GSA PURCHASING	0	0	0	0	0	0	0
7	200300 GSA PROP & SALV	0	0	0	0	0	0	0
8	170100 COUNTY COUNSEL	0	0	0	0	0	0	0
9	180100 HUMAN RES SVCS	0	0	0	0	0	0	0
10	180300 TRNG/EDUC CTR	0	0	0	0	0	0	0
11	200100 GSA ADMIN	0	0	11,258	0	0	0	0
12	180400 UNEMPLMNT INS	0	0	0	0	0	0	0
13	110600 CAO - OTHER	0	0	0	0	0	0	0
Total Current Allocations		\$0	\$0	\$69,819	\$0	\$0	\$0	\$0
Less: Prior Year Allocations		0	0	62,140	0	0	0	0
Carry-Forward		0	0	7,679	0	0	0	0
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$0	\$0	\$77,498	\$0	\$0	\$0	\$0

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Seq #	Department Name	60105 EMERYVILLE	60106 FREMONT	60107 HAYWARD	60108 LIVERMORE	60109 NEWARK	60110 OAKLAND	60111 PIEDMONT
1	BLDG DEPRECN	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	EQUIP DEPRECN	0	0	0	0	0	0	0
3	110200 COUNTY ADMIN	0	0	0	0	0	0	0
4	140100 AUDTR-CONTRLR	0	0	0	0	0	0	0
5	160100 TRESUR-TAX COL	0	0	0	0	0	0	0
6	200200 GSA PURCHASING	0	0	0	0	0	0	0
7	200300 GSA PROP & SALV	0	0	0	0	0	0	0
8	170100 COUNTY COUNSEL	0	0	0	0	0	0	0
9	180100 HUMAN RES SVCS	0	0	0	0	0	0	0
10	180300 TRNG/EDUC CTR	0	0	0	0	0	0	0
11	200100 GSA ADMIN	0	0	0	0	0	0	0
12	180400 UNEMPLMNT INS	0	0	0	0	0	0	0
13	110600 CAO - OTHER	0	0	0	0	0	0	0
Total Current Allocations		\$0	\$0	\$0	\$0	\$0	\$0	\$0
Less: Prior Year Allocations		0	0	0	0	0	0	0
Carry-Forward		0	0	0	0	0	0	0
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$0	\$0	\$0	\$0	\$0	\$0	\$0

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Seq #	Department Name	60112 PLEASANTON	60113 SAN LEANDRO	60115 UNION CITY	60000 OTHER CITIES	120200 ALL IN ALAMEDA CO	440100 DENTAL INSURANCE	150905 ASSESSOR SSCAP GRANTS
1	BLDG DEPRECN	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2	EQUIP DEPRECN	0	0	0	0	0	0	0
3	110200 COUNTY ADMIN	0	0	0	0	3	0	0
4	140100 AUDTR-CONTRLR	0	0	0	8	4	12,090	0
5	160100 TRESUR-TAX COL	0	0	0	2	0	83	0
6	200200 GSA PURCHASING	0	0	0	0	2	0	0
7	200300 GSA PROP & SALV	0	0	0	0	451	0	0
8	170100 COUNTY COUNSEL	0	0	0	0	0	0	0
9	180100 HUMAN RES SVCS	0	0	0	0	0	0	0
10	180300 TRNG/EDUC CTR	0	0	0	0	0	0	0
11	200100 GSA ADMIN	0	0	0	0	0	0	0
12	180400 UNEMPLMNT INS	0	0	0	0	0	0	0
13	110600 CAO - OTHER	0	0	0	0	5	0	0
Total Current Allocations		\$0	\$0	\$0	\$10	\$465	\$12,173	\$0
Less: Prior Year Allocations		0	0	0	7	3,616	6,625	0
Carry-Forward		0	0	0	3	-3,151	5,548	0
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$0	\$0	\$0	\$13	-\$2,686	\$17,721	\$0

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Seq #	Department Name	250260 AB109 REALIGNMENT CBO	260930 SHEL T CRISIS/AFF HSG FND	510000 DISASTER RESPONSE	350155 HCSA OAD Grants	260455 CDA Planning Comm Grants	GENERAL GOV/UNALLOWABLE	Subtotal
1	BLDG DEPRECN	\$0	\$0	\$0	\$0	\$0	\$0	\$18,191,627
2	EQUIP DEPRECN	0	0	0	0	0	0	5,819,637
3	110200 COUNTY ADMIN	11,543	743	72	13,838	0	759,500	5,940,890
4	140100 AUDTR-CONTRLR	14,376	811	108,985	16,881	0	-12,961,881	5,207,741
5	160100 TRESUR-TAX COL	0	0	746	0	0	1,830,275	2,211,561
6	200200 GSA PURCHASING	5,698	367	6,919	6,831	0	0	6,882,148
7	200300 GSA PROP & SALV	0	0	0	149	0	0	335,131
8	170100 COUNTY COUNSEL	0	0	0	0	0	0	-1,283,262
9	180100 HUMAN RES SVCS	0	0	0	0	0	0	16,276,738
10	180300 TRNG/EDUC CTR	0	-1,200	0	0	0	0	2,195,361
11	200100 GSA ADMIN	0	0	0	0	0	0	7,973,153
12	180400 UNEMPLMNT INS	0	0	0	0	0	0	914,251
13	110600 CAO - OTHER	15,553	1,001	98	18,645	0	3,014,330	7,394,027
Total Current Allocations		\$47,170	\$1,721	\$116,820	\$56,344	\$0	-\$7,357,776	\$78,059,002
Less: Prior Year Allocations		48,414	2,392	432,146	0	0	0	72,026,267
Carry-Forward		-1,244	-671	-315,326	0	0	0	13,329,261
Current Adjustment		0	0	0	0	0	0	0
Proposed Costs		\$45,926	\$1,049	-\$198,506	\$56,344	\$0	-\$7,357,776	\$91,388,263

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2CFR Cost Allocation Plan - FY 25 Actuals

14296
12/22/25

Summary Schedule

Seq #	Department Name	Not Allocated	Residual Costs	Total
1	BLDG DEPRECN	\$0	\$0	\$18,191,627
2	EQUIP DEPRECN	0	0	5,819,637
3	110200 COUNTY ADMIN	0	-0	5,940,890
4	140100 AUDTR-CONTRLR	0	-0	5,207,741
5	160100 TRESUR-TAX COL	0	-0	2,211,561
6	200200 GSA PURCHASING	0	0	6,882,148
7	200300 GSA PROP & SALV	0	0	335,131
8	170100 COUNTY COUNSEL	0	0	-1,283,262
9	180100 HUMAN RES SVCS	0	0	16,276,738
10	180300 TRNG/EDUC CTR	0	0	2,195,361
11	200100 GSA ADMIN	0	-0	7,973,153
12	180400 UNEMPLMNT INS	0	0	914,251
13	110600 CAO - OTHER	0	-0	7,394,027
Total Current Allocations		\$0	-\$0	\$78,059,002
Less: Prior Year Allocations		0	0	72,026,267
Carry-Forward		0	0	13,329,261
Current Adjustment		0	0	0
Proposed Costs		\$0	-\$0	\$91,388,263