



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

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Alameda  
Oakland, California**

**Date: August 31, 2018  
Filing Ref: ALA19**

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 **2018-19**. 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 **2016-17**, and as estimated costs for fiscal year **2018-19** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2018**, 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 2018-19 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

Steve Manning

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

Name

Auditor-Controller

Title

8-31-2018

9-10-2018

Date

Date

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

cc: State and Federal Agencies

Attachment

Allocated Costs By Department

Central Service Departments	270300 FLOOD CONTROL	270400 ROADS & BRIDGES	270501 PUB WAYS R & L	270541 PUBWAYSCSASL-70	270551 PUBWAYSCSAB-88	270702 FLD CTRL ZONE 7	280101 FIRE DIST ZONE 1
BLDG DEPRECN	183,177	205,717	0	0	0	0	0
RENTAL RATE SYSTEM	0	0	0	0	0	0	0
EQUIP DEPRECN	464,441	0	0	0	0	206,921	622,776
240100 GRAND JURY	0	0	0	0	0	0	0
110200 COUNTY ADMIN	34,143	14,652	110	358	1,874	34,644	6
140100 AUDTR-CONTRLR	181,239	114,100	3,487	2,276	20,705	222,026	332
160100 TRESUR-TAX COL	2,529	1,099	31	18	216	3,198	11
200200 GSA PURCHASING	39,650	72,412	0	0	3,417	73,320	1,601
200300 GSA PROP & SALV	7,205	5,085	0	0	888	6,345	0
170100 COUNTY COUNSEL	0	0	0	0	0	0	0
180100 HUMAN RES SVCS	149,701	132,653	0	0	24,873	144,093	0
180300 TRNG/EDUC CTR	22,259	22,503	0	0	4,219	24,537	0
200100 GSA ADMIN	0	0	0	0	0	0	0
180400 UNEMPLMNT INS	39,493	0	0	0	0	9,027	0
110600 CAO - OTHER	95,989	57,625	440	1,430	7,311	124,520	22
Total Allocated	1,219,826	625,846	4,068	4,082	63,503	848,631	624,748
Roll Forward	( 98,654)	47,857	( 765)	( 867)	( 435)	42,297	70,659
Cost With Roll Forward	1,121,172	673,703	3,303	3,215	63,068	890,928	695,407
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,121,172	673,703	3,303	3,215	63,068	890,928	695,407



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	158,140	0	0	0	14,290	0	67,487
240100 GRAND JURY	0	0	0	0	0	0	0
110200 COUNTY ADMIN	69,135	0	1	0	3,509	10,043	0
140100 AUDTR-CONTRLR	237,827	26	29	27	16,393	29,207	0
160100 TRESUR-TAX COL	2,330	1	1	1	217	0	0
200200 GSA PURCHASING	143,725	0	0	0	1,227	587	0
200300 GSA PROP & SALV	374	0	0	0	0	0	0
170100 COUNTY COUNSEL	80,419	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	237,629	1	5	2	14,031	40,159	0
Total Allocated	929,579	28	36	30	49,667	79,996	67,487
Roll Forward	( 350,307)	7	8	6	9,063	20,502	21,632
Cost With Roll Forward	579,272	35	44	36	58,730	100,498	89,119
Adjustments	0	0	0	0	0	0	0
Proposed Costs	579,272	35	44	36	58,730	100,498	89,119



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	174,618	31,603
RENTAL RATE SYSTEM	0	0	0	0	0	0	0
EQUIP DEPRECN	3,097	147,162	46,496	0	0	0	0
240100 GRAND JURY	0	0	0	0	0	0	0
110200 COUNTY ADMIN	0	27,544	690	61,535	6,622	62,500	12,848
140100 AUDTR-CONTRLR	0	236,332	3,540	193,239	47,925	421,629	958,894
160100 TRESUR-TAX COL	0	3,951	95	1,222	944	5,917	1,919
200200 GSA PURCHASING	0	131,633	801	300,558	94,709	332,160	0
200300 GSA PROP & SALV	0	15,318	0	14,339	3,519	200,748	1,297
170100 COUNTY COUNSEL	0	5,537	0	( 79,402)	0	1	0
180100 HUMAN RES SVCS	0	355,435	0	265,305	27,575	401,555	0
180300 TRNG/EDUC CTR	0	56,316	0	31,455	2,813	58,912	0
200100 GSA ADMIN	0	0	0	0	786,725	3,048,639	0
180400 UNEMPLMNT INS	0	36,108	0	25,953	0	19,182	0
110600 CAO - OTHER	0	50,413	1,370	117,911	17,371	213,669	5,167
Total Allocated	3,097	1,065,749	52,992	1,253,482	988,447	4,939,530	1,011,728
Roll Forward	( 17,552)	29,678	18,433	288,720	( 571,974)	360,335	114,114
Cost With Roll Forward	( 14,455)	1,095,427	71,425	1,542,202	416,473	5,299,865	1,125,842
Adjustments	0	0	0	0	0	0	0
Proposed Costs	( 14,455)	1,095,427	71,425	1,542,202	416,473	5,299,865	1,125,842



Allocated Costs By Department

Central Service Departments	430300 RISK MANAGEMENT	450101 CSA L-1991-1	450111 CSA EM-1983-1	450121 CSA VC-1984-1	222222 OTH SPCL RV FDS	100000 BRD OF SUPVSRS	110100 CLERK OF THE BD
BLDG DEPRECN	13,205	0	0	17,418	0	0	0
RENTAL RATE SYSTEM	0	0	0	0	0	0	0
EQUIP DEPRECN	0	0	0	0	0	0	0
240100 GRAND JURY	0	0	0	0	0	0	0
110200 COUNTY ADMIN	11,140	1,226	3,808	2,766	422	3,930	1,123
140100 AUDTR-CONTRLR	32,005	12,344	37,496	25,970	13,386	56,077	20,155
160100 TRESUR-TAX COL	384	213	472	225	211	956	385
200200 GSA PURCHASING	238,672	2,160	8,968	6,156	5,806	34,883	60,079
200300 GSA PROP & SALV	631	546	6,646	1,799	50	7,486	1,450
170100 COUNTY COUNSEL	( 565,930)	0	5,462	0	0	129,602	40,050
180100 HUMAN RES SVCS	12,436	9,612	37,309	41,454	1,382	51,963	33,037
180300 TRNG/EDUC CTR	197	1,291	5,278	6,807	234	8,125	5,276
200100 GSA ADMIN	0	0	0	0	0	0	0
180400 UNEMPLMNT INS	1,129	2,257	2,257	0	0	9,027	4,513
110600 CAO - OTHER	24,024	4,831	14,961	10,762	1,682	15,334	4,248
Total Allocated	( 232,107)	34,480	122,657	113,357	23,173	317,383	170,316
Roll Forward	( 312,579)	( 7,634)	( 7,053)	14,255	7,245	( 119,315)	( 108,971)
Cost With Roll Forward	( 544,686)	26,846	115,604	127,612	30,418	198,068	61,345
Adjustments	0	0	0	0	0	0	0
Proposed Costs	( 544,686)	26,846	115,604	127,612	30,418	198,068	61,345



Allocated Costs By Department

Detail

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	89,922	0	168,044
RENTAL RATE SYSTEM	0	0	0	0	0	0	0
EQUIP DEPRECN	0	0	4,999	3,533	0	0	3,690
240100 GRAND JURY	0	0	0	0	0	0	0
110200 COUNTY ADMIN	546	2,663	6,029	16,438	25,763	541	1,015
140100 AUDTR-CONTRLR	9,741	739,103	1,019,146	124,400	351,516	6,802	9,960
160100 TRESUR-TAX COL	179	9,931	1,108	725	10,383	214	187
200200 GSA PURCHASING	2,734	6,134	113,043	52,432	33,592	753	71,883
200300 GSA PROP & SALV	395	3,052	6,211	11,514	5,062	256	394
170100 COUNTY COUNSEL	0	152,806	( 413,219)	( 29,171)	( 51,623)	0	0
180100 HUMAN RES SVCS	10,932	44,157	99,185	220,876	66,327	5,527	6,909
180300 TRNG/EDUC CTR	1,875	7,501	15,397	37,564	( 6,152)	938	282
200100 GSA ADMIN	0	0	0	0	0	259,384	353,085
180400 UNEMPLMNT INS	1,129	0	5,642	11,284	11,284	0	0
110600 CAO - OTHER	2,105	10,328	24,053	57,434	45,592	1,465	3,025
Total Allocated	29,636	1,112,437	1,101,180	556,710	581,666	275,880	618,474
Roll Forward	1,825	98,304	( 276,402)	( 30,934)	123,310	30,281	( 44,105)
Cost With Roll Forward	31,461	1,210,741	824,778	525,776	704,976	306,161	574,369
Adjustments	0	0	0	0	0	0	0
Proposed Costs	31,461	1,210,741	824,778	525,776	704,976	306,161	574,369





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	41,250	0	0	0	40,130	0	0
240100 GRAND JURY	0	0	0	0	0	0	0
110200 COUNTY ADMIN	4,425	2,216	0	40,824	51,642	857	805
140100 AUDTR-CONTRLR	26,175	6,267	0	153,611	301,652	2,575	9,564
160100 TRESUR-TAX COL	650	1	0	858	1,193	0	95
200200 GSA PURCHASING	102,844	0	0	97,774	126,940	0	4,087
200300 GSA PROP & SALV	1,425	59	0	17,294	40,233	0	1,187
170100 COUNTY COUNSEL	0	0	0	( 85,606)	7,735	0	0
180100 HUMAN RES SVCS	0	0	0	236,277	0	0	0
180300 TRNG/EDUC CTR	0	0	0	38,717	88,255	0	2,579
200100 GSA ADMIN	0	0	0	0	0	0	0
180400 UNEMPLMNT INS	0	0	0	18,054	42,878	0	1,129
110600 CAO - OTHER	10,102	8,860	0	86,636	155,255	3,430	3,106
Total Allocated	186,871	17,403	0	861,215	976,050	6,862	22,552
Roll Forward	59,072	5,765	( 2,252)	92,179	36,681	1,379	149
Cost With Roll Forward	245,943	23,168	( 2,252)	953,394	1,012,731	8,241	22,701
Adjustments	0	0	0	0	0	0	0
Proposed Costs	245,943	23,168	( 2,252)	953,394	1,012,731	8,241	22,701



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	132,070	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	4,315	0	0	46,712	0
240100 GRAND JURY	0	0	0	0	0	0	0
110200 COUNTY ADMIN	3,467	46,433	13,460	5,634	13,625	25,371	3,056
140100 AUDTR-CONTRLR	11,535	75,863	108,812	22,375	114,251	197,584	16,385
160100 TRESUR-TAX COL	62	641	626	179	882	1,816	257
200200 GSA PURCHASING	1,974	341,525	250,991	106,225	125,767	111,193	12,435
200300 GSA PROP & SALV	0	7,840	14,636	148	9,030	13,896	249
170100 COUNTY COUNSEL	0	( 170,436)	0	0	0	0	0
180100 HUMAN RES SVCS	0	80,084	194,833	4,145	178,252	328,868	0
180300 TRNG/EDUC CTR	0	10,961	31,511	704	27,653	53,213	0
200100 GSA ADMIN	0	0	0	0	0	0	0
180400 UNEMPLMNT INS	0	4,513	4,513	0	5,642	7,898	0
110600 CAO - OTHER	13,866	29,236	52,378	22,495	53,194	99,063	12,219
Total Allocated	30,904	562,114	724,296	161,905	924,353	4,425,424	72,518
Roll Forward	9,323	( 58,209)	173,192	95,863	212,283	1,152,869	17,111
Cost With Roll Forward	40,227	503,905	897,488	257,768	1,136,636	5,578,293	89,629
Adjustments	0	0	0	0	0	0	0
Proposed Costs	40,227	503,905	897,488	257,768	1,136,636	5,578,293	89,629



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	51,348	1,888	905	1,186	17,954	209	10,965
140100 AUDTR-CONTRLR	98,779	19,891	9,116	18,954	8,912	1,866	20,371
160100 TRESUR-TAX COL	1,316	146	178	457	132	33	198
200200 GSA PURCHASING	59,845	6,336	552	955	955	202	73,574
200300 GSA PROP & SALV	6,452	1,629	148	247	306	109	1,589
170100 COUNTY COUNSEL	176,029	0	0	0	0	0	0
180100 HUMAN RES SVCS	121,637	45,599	4,145	6,909	6,909	1,382	39,252
180300 TRNG/EDUC CTR	20,437	7,735	704	1,172	( 1,773)	234	2,923
200100 GSA ADMIN	0	0	0	0	0	0	0
180400 UNEMPLMNT INS	2,257	5,642	1,129	0	0	0	0
110600 CAO - OTHER	38,394	7,220	3,588	4,697	4,173	830	2,417
Total Allocated	650,465	96,086	20,465	34,577	37,568	4,865	213,785
Roll Forward	60,352	( 10,404)	( 1,577)	( 2,556)	5,247	( 7,911)	( 28,106)
Cost With Roll Forward	710,817	85,682	18,888	32,021	42,815	( 3,046)	185,679
Adjustments	0	0	0	0	0	0	0
Proposed Costs	710,817	85,682	18,888	32,021	42,815	( 3,046)	185,679



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	374,853	3,779	0	718,757	0
RENTAL RATE SYSTEM	0	0	0	0	0	0	0
EQUIP DEPRECN	0	653,110	341,128	33,183	0	205,760	0
240100 GRAND JURY	0	0	0	0	0	0	0
110200 COUNTY ADMIN	1,333	63,782	13,757	2,966	15,029	101,059	0
140100 AUDTR-CONTRLR	10,994	201,238	573,451	24,802	92,407	604,948	0
160100 TRESUR-TAX COL	78	1,823	16,198	156	218	1,899	0
200200 GSA PURCHASING	3,914	224,080	137,112	6,485	22,441	483,446	0
200300 GSA PROP & SALV	593	16,519	10,733	1,678	6,263	40,450	0
170100 COUNTY COUNSEL	0	( 104,196)	0	0	0	184,089	0
180100 HUMAN RES SVCS	16,582	299,363	218,324	46,981	153,379	967,258	0
180300 TRNG/EDUC CTR	2,813	50,635	37,036	7,970	26,019	161,309	0
200100 GSA ADMIN	0	0	0	0	0	0	0
180400 UNEMPLMNT INS	0	9,027	6,771	1,129	3,385	16,926	0
110600 CAO - OTHER	5,212	92,890	53,432	11,522	58,981	397,093	0
Total Allocated	64,007	1,691,634	1,782,795	140,651	378,122	3,882,994	0
Roll Forward	6,449	328,045	( 586,870)	( 2,763)	7,891	( 1,750,455)	( 6,898)
Cost With Roll Forward	70,456	2,019,679	1,195,925	137,888	386,013	2,132,539	( 6,898)
Adjustments	0	0	0	0	0	0	0
Proposed Costs	70,456	2,019,679	1,195,925	137,888	386,013	2,132,539	( 6,898)



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	405,000	0
RENTAL RATE SYSTEM	0	0	0	0	0	117,233	0
EQUIP DEPRECN	0	243,926	745,257	0	0	0	0
240100 GRAND JURY	0	0	0	0	0	0	0
110200 COUNTY ADMIN	214	56,068	2,674	30,497	5,171	287,243	1,047
140100 AUDTR-CONTRLR	2,808	390,747	17,451	4,114	40,028	1,706,433	22,761
160100 TRESUR-TAX COL	80	1,546	345	132	16	169,413	467
200200 GSA PURCHASING	0	138,149	16,224	0	0	457,473	7,466
200300 GSA PROP & SALV	106	40,160	59	0	0	219,954	21,413
170100 COUNTY COUNSEL	0	0	0	0	0	( 86,084)	0
180100 HUMAN RES SVCS	0	653,591	0	0	0	2,881,129	19,345
180300 TRNG/EDUC CTR	0	110,174	0	0	0	466,570	3,281
200100 GSA ADMIN	0	0	0	0	0	0	0
180400 UNEMPLMNT INS	0	15,798	0	0	0	94,784	0
110600 CAO - OTHER	856	219,466	10,690	373	9,078	712,216	4,045
Total Allocated	4,064	1,882,479	792,700	35,116	767,651	7,431,364	79,825
Roll Forward	( 31,860)	30,265	383,179	( 26,622)	17,054	1,250,277	17,351
Cost With Roll Forward	( 27,796)	1,912,744	1,175,879	8,494	784,705	8,681,641	97,176
Adjustments	0	0	0	0	0	0	0
Proposed Costs	( 27,796)	1,912,744	1,175,879	8,494	784,705	8,681,641	97,176



Allocated Costs By Department

Central Service Departments	320405 WRKFORCE INV BD	320600 GENERAL ASST	320905 SSA GRANTS	330100 DPTOFCHDSUPVCS	340100 WFREFRDINVSTGN	350100 HCSA ADMIN	350115 AGENCY EMS OPS
BLDG DEPRECN	0	0	0	0	0	638,994	0
RENTAL RATE SYSTEM	0	0	0	0	0	0	0
EQUIP DEPRECN	0	0	0	0	0	19,660	0
240100 GRAND JURY	0	0	0	0	0	0	0
110200 COUNTY ADMIN	1,227	0	22	30,438	1,255	71,509	657
140100 AUDTR-CONTRLR	14,709	6,888	1,458	145,741	7,771	174,954	6,761
160100 TRESUR-TAX COL	154	233	47	794	35	2,116	40
200200 GSA PURCHASING	3,268	0	13,236	46,837	1,507	90,217	2,314
200300 GSA PROP & SALV	840	0	0	25,466	2,015	13,820	593
170100 COUNTY COUNSEL	0	0	0	0	0	( 205,497)	0
180100 HUMAN RES SVCS	23,491	0	0	263,700	11,054	195,219	16,582
180300 TRNG/EDUC CTR	3,985	0	0	23,358	1,875	17,448	2,813
200100 GSA ADMIN	0	0	0	0	0	0	0
180400 UNEMPLMNT INS	1,129	0	0	12,412	0	11,284	9,027
110600 CAO - OTHER	4,735	0	88	61,196	4,939	45,411	2,506
Total Allocated	53,538	7,121	14,851	609,942	30,451	1,075,135	41,293
Roll Forward	4,609	( 29,103)	9,766	( 77,358)	158	168,148	0
Cost With Roll Forward	58,147	( 21,982)	24,617	532,584	30,609	1,243,283	41,293
Adjustments	0	0	0	0	0	0	0
Proposed Costs	58,147	( 21,982)	24,617	532,584	30,609	1,243,283	41,293



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	84,441	0	0	812,736	0	0
RENTAL RATE SYSTEM	0	0	0	0	0	0	0
EQUIP DEPRECN	0	20,246	4,969	0	0	0	91,506
240100 GRAND JURY	0	0	0	0	0	0	0
110200 COUNTY ADMIN	940	51,802	1,585	76	96,266	1,671	8,331
140100 AUDTR-CONTRLR	15,761	385,589	8,122	191	520,236	9,240	111,697
160100 TRESUR-TAX COL	439	4,043	134	1	4,958	165	1,716
200200 GSA PURCHASING	4,003	174,625	4,003	0	265,898	0	50,175
200300 GSA PROP & SALV	0	41,207	118	0	61,309	0	8,635
170100 COUNTY COUNSEL	0	( 168,690)	0	0	( 28,637)	0	0
180100 HUMAN RES SVCS	0	537,478	0	0	725,984	0	135,944
180300 TRNG/EDUC CTR	0	31,797	0	0	95,575	0	20,374
200100 GSA ADMIN	0	0	0	0	0	0	0
180400 UNEMPLMNT INS	0	20,311	0	0	39,493	0	6,771
110600 CAO - OTHER	3,758	163,507	6,337	304	224,663	6,679	32,327
Total Allocated	24,901	1,346,356	25,268	572	2,818,481	17,755	467,476
Roll Forward	12,035	( 213,690)	302	( 8,686)	347,100	2,239	( 93,397)
Cost With Roll Forward	36,936	1,132,666	25,570	( 8,114)	3,165,581	19,994	374,079
Adjustments	0	0	0	0	0	0	0
Proposed Costs	36,936	1,132,666	25,570	( 8,114)	3,165,581	19,994	374,079



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	1,137,572	0	0	0
RENTAL RATE SYSTEM	0	0	0	0	0	0	0
EQUIP DEPRECN	0	2,330	0	0	0	0	0
240100 GRAND JURY	0	0	0	0	0	0	0
110200 COUNTY ADMIN	587	13,537	643	224,875	205	0	242
140100 AUDTR-CONTRLR	4,857	104,057	6,412	342,142	35,378	0	4,277
160100 TRESUR-TAX COL	97	985	50	14,283	108	0	127
200200 GSA PURCHASING	0	38,120	1,359	160,492	15,684	0	0
200300 GSA PROP & SALV	0	12,817	346	30,450	4,587	0	0
170100 COUNTY COUNSEL	0	( 49,890)	0	0	0	0	0
180100 HUMAN RES SVCS	0	140,865	9,673	849,806	( 90,777)	0	0
180300 TRNG/EDUC CTR	0	23,844	1,641	144,159	17,733	0	0
200100 GSA ADMIN	0	0	0	0	0	0	0
180400 UNEMPLMNT INS	0	4,513	1,129	692,819	6,771	0	0
110600 CAO - OTHER	2,345	46,035	2,497	29,102	0	0	965
Total Allocated	7,886	472,021	33,448	3,625,700	( 10,311)	0	5,611
Roll Forward	( 6,479)	( 28,053)	2,135	868,654	9,760	( 2,376)	1,753
Cost With Roll Forward	1,407	443,968	35,583	4,494,354	( 551)	( 2,376)	7,364
Adjustments	0	0	0	0	0	0	0
Proposed Costs	1,407	443,968	35,583	4,494,354	( 551)	( 2,376)	7,364





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	786	18	0	1,250	0	0	0
140100 AUDTR-CONTRLR	18,299	3,095	160	23,220	15	11	6,855
160100 TRESUR-TAX COL	537	104	5	668	13	10	6,170
200200 GSA PURCHASING	801	0	0	0	0	0	0
200300 GSA PROP & SALV	59	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	3,143	68	0	5,000	0	0	0
Total Allocated	23,625	3,285	165	30,138	28	21	13,025
Roll Forward	3,180	( 188)	28	9,133	( 5)	1	2,763
Cost With Roll Forward	26,805	3,097	193	39,271	23	22	15,788
Adjustments	0	0	0	0	0	0	0
Proposed Costs	26,805	3,097	193	39,271	23	22	15,788



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	2,234	9,812	5,931	13,995	10,776	6,969	1,942
160100 TRESUR-TAX COL	76	8,763	5,247	12,506	9,608	6,181	1,679
200200 GSA PURCHASING	0	0	0	0	0	0	0
200300 GSA PROP & SALV	0	0	0	0	0	0	0
170100 COUNTY COUNSEL	0	0	0	0	0	0	0
180100 HUMAN RES SVCS	0	0	0	0	0	0	0
180300 TRNG/EDUC CTR	0	0	0	0	0	0	0
200100 GSA ADMIN	0	0	0	0	0	0	0
180400 UNEMPLMNT INS	0	0	0	0	0	0	0
110600 CAO - OTHER	0	0	0	0	0	0	0
<b>Total Allocated</b>	<b>2,310</b>	<b>18,575</b>	<b>11,178</b>	<b>26,501</b>	<b>20,384</b>	<b>13,150</b>	<b>3,621</b>
Roll Forward	514	4,773	2,327	5,591	5,532	3,061	859
<b>Cost With Roll Forward</b>	<b>2,824</b>	<b>23,348</b>	<b>13,505</b>	<b>32,092</b>	<b>25,916</b>	<b>16,211</b>	<b>4,480</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>2,824</b>	<b>23,348</b>	<b>13,505</b>	<b>32,092</b>	<b>25,916</b>	<b>16,211</b>	<b>4,480</b>



**Allocated Costs By Department**

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	21,032	11,787	11,488	6,117	9,311	33,635	5,557							
160100 TRESUR-TAX COL	18,818	10,564	10,294	5,437	8,289	30,138	4,863							
200200 GSA PURCHASING	0	0	0	0	0	0	0							
200300 GSA PROP & SALV	0	0	0	0	0	0	0							
170100 COUNTY COUNSEL	0	0	0	0	0	0	0							
180100 HUMAN RES SVCS	0	0	0	0	0	0	0							
180300 TRNG/EDUC CTR	0	0	0	0	0	0	0							
200100 GSA ADMIN	0	0	0	0	0	0	0							
180400 UNEMPLMNT INS	0	0	0	0	0	0	0							
110600 CAO - OTHER	0	0	0	0	0	0	0							
<b>Total Allocated</b>	<b>39,850</b>	<b>22,351</b>	<b>21,782</b>	<b>11,554</b>	<b>17,600</b>	<b>63,773</b>	<b>10,420</b>							
Roll Forward	12,840	6,039	7,187	1,880	5,233	15,621	1,375							
<b>Cost With Roll Forward</b>	<b>52,690</b>	<b>28,390</b>	<b>28,969</b>	<b>13,434</b>	<b>22,833</b>	<b>79,394</b>	<b>11,795</b>							
Adjustments	0	0	0	0	0	0	0							
<b>Proposed Costs</b>	<b>52,690</b>	<b>28,390</b>	<b>28,969</b>	<b>13,434</b>	<b>22,833</b>	<b>79,394</b>	<b>11,795</b>							



Allocated Costs By Department

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	10,395	7,981	8,531	870	351	28,511	292
160100 TRESUR-TAX COL	9,289	7,092	7,610	783	316	25,411	10
200200 GSA PURCHASING	0	0	0	0	0	0	0
200300 GSA PROP & SALV	0	0	0	0	0	0	0
170100 COUNTY COUNSEL	0	0	0	0	0	0	0
180100 HUMAN RES SVCS	0	0	0	0	0	0	0
180300 TRNG/EDUC CTR	0	0	0	0	0	0	0
200100 GSA ADMIN	0	0	0	0	0	0	0
180400 UNEMPLMNT INS	0	0	0	0	0	0	0
110600 CAO - OTHER	0	0	0	0	0	0	0
Total Allocated	19,684	15,073	16,141	1,653	667	53,922	302
Roll Forward	4,056	3,514	3,002	456	179	( 11,182)	26
Cost With Roll Forward	23,740	18,587	19,143	2,109	846	42,740	328
Adjustments	0	0	0	0	0	0	0
Proposed Costs	23,740	18,587	19,143	2,109	846	42,740	328



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	346,990	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	59,172	0	306,280	266	0	426	586
160100 TRESUR-TAX COL	8	0	184	9	0	14	20
200200 GSA PURCHASING	0	0	0	0	0	0	0
200300 GSA PROP & SALV	0	0	0	0	0	0	0
170100 COUNTY COUNSEL	0	0	0	0	344	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	59,180	0	306,464	275	347,334	440	606
Roll Forward	( 55,189)	0	( 315,551)	19	( 155,008)	6	172
Cost With Roll Forward	3,991	0	( 9,087)	294	192,326	446	778
Adjustments	0	0	0	0	0	0	0
Proposed Costs	3,991	0	( 9,087)	294	192,326	446	778



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	558	87,664	452	266	320	346	346
160100 TRESUR-TAX COL	19	522	15	9	11	12	12
200200 GSA PURCHASING	0	0	0	0	0	0	0
200300 GSA PROP & SALV	0	0	0	0	0	0	0
170100 COUNTY COUNSEL	0	0	0	0	0	0	0
180100 HUMAN RES SVCS	0	0	0	0	0	0	0
180300 TRNG/EDUC CTR	0	0	0	0	0	0	0
200100 GSA ADMIN	0	0	0	0	0	0	0
180400 UNEMPLMNT INS	0	0	0	0	0	0	0
110600 CAO - OTHER	0	0	0	0	0	0	0
Total Allocated	577	88,186	467	275	331	358	358
Roll Forward	84	( 47,244)	93	78	55	121	142
Cost With Roll Forward	661	40,942	560	353	386	479	500
Adjustments	0	0	0	0	0	0	0
Proposed Costs	661	40,942	560	353	386	479	500



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	266	372	372	346	372	186	212
160100 TRESUR-TAX COL	9	12	12	12	12	6	7
200200 GSA PURCHASING	0	0	0	0	0	0	0
200300 GSA PROP & SALV	0	0	0	0	0	0	0
170100 COUNTY COUNSEL	0	0	0	0	0	0	0
180100 HUMAN RES SVCS	0	0	0	0	0	0	0
180300 TRNG/EDUC CTR	0	0	0	0	0	0	0
200100 GSA ADMIN	0	0	0	0	0	0	0
180400 UNEMPLMNT INS	0	0	0	0	0	0	0
110600 CAO - OTHER	0	0	0	0	0	0	0
Total Allocated	275	384	384	358	384	192	219
Roll Forward	( 1)	88	68	121	108	55	62
Cost With Roll Forward	274	472	452	479	492	247	281
Adjustments	0	0	0	0	0	0	0
Proposed Costs	274	472	452	479	492	247	281



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	11,521,500	0	0	11,521,500
RENTAL RATE SYSTEM	0	0	0	117,233	0	0	117,233
EQUIP DEPRECN	0	0	0	4,586,888	0	0	4,586,888
240100 GRAND JURY	0	0	0	0	0	528,878	528,878
110200 COUNTY ADMIN	0	0	0	1,802,656	0	1,426,554	3,229,210
140100 AUDTR-CONTRLR	478	372	0	12,689,125	577,518	2,195,985	15,462,628
160100 TRESUR-TAX COL	16	12	0	473,303	0	2,097,710	2,571,013
200200 GSA PURCHASING	0	0	0	5,626,598	0	0	5,626,598
200300 GSA PROP & SALV	0	0	0	977,277	601,248	0	1,578,525
170100 COUNTY COUNSEL	0	0	0	( 1,256,307)	14,803,882	0	13,547,575
180100 HUMAN RES SVCS	0	0	0	11,465,559	550,577	0	12,016,136
180300 TRNG/EDUC CTR	0	0	0	1,843,061	265,201	0	2,108,262
200100 GSA ADMIN	0	0	12,577	4,460,410	0	0	4,460,410
180400 UNEMPLMNT INS	0	0	0	1,225,419	0	0	1,225,419
110600 CAO - OTHER	0	0	0	4,037,527	0	2,088,141	6,125,668
<b>Total Allocated</b>	<b>494</b>	<b>384</b>	<b>12,577</b>	<b>59,570,249</b>	<b>16,798,426</b>	<b>8,337,268</b>	<b>84,705,943</b>
Roll Forward	99	88	5,802	1,286,057	0	0	1,286,057
<b>Cost With Roll Forward</b>	<b>593</b>	<b>472</b>	<b>18,379</b>	<b>60,856,306</b>	<b>16,798,426</b>	<b>8,337,268</b>	<b>85,992,000</b>
Adjustments	0	0	0	0	0	0	0
<b>Proposed Costs</b>	<b>593</b>	<b>472</b>	<b>18,379</b>	<b>60,856,306</b>	<b>16,798,426</b>	<b>8,337,268</b>	<b>85,992,000</b>

