



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

**County of Alameda
Oakland, California**

**Date:
Filing Ref:**

**April 30, 2024
ALA25**

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 **2024-25**. 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 **2022-23**, and as estimated costs for fiscal year **2024-25** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2024**, 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 2024-25 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF ALAMEDA

BY Original signed by

Melissa Wilk

Name
Auditor-Controller/Clerk-Recorder

Title
05-01-2024

Date

MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

BY Original signed by

SANDEEP SINGH
Manager
Local Government Policy Section
Local Govt Programs and Services Division
05-02-2024

Date

cc: State and Federal Agencies
Attachment: Summary Schedule

Negotiated by Tatyana Boltovskaya
Telephone (916) 306-7775

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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	834,878	0	0	0	0	67,220	569,284	188,815	0
3 110200 COUNTY ADMIN	269	32,896	22,593	556	767	3,602	63,949	45	183,335	0
4 140100 AUDTR-CONTRLR	12,357	154,337	139,178	10,469	5,121	31,481	339,266	864	219,454	53
5 160100 TRESUR-TAX COL	105	351	554	31	15	136	1,746	7	807	0
6 200200 GSA PURCHASING	411	47,395	34,770	667	921	5,996	153,800	393,542	132,051	0
7 200300 GSA PROP & SALV	419	11,256	3,420	0	0	0	3,276	0	10,012	0
8 170100 COUNTY COUNSEL	0	0	0	0	0	0	0	0	48,152	0
9 180100 HUMAN RES SVCS	1,699	152,887	147,791	0	0	32,276	115,505	0	0	0
10 180300 TRNG/EDUC CTR	169	12,538	14,717	0	0	3,214	18,100	0	(2,070)	0
11 200100 GSA ADMIN	0	0	0	0	0	0	0	0	0	0
12 180400 UNEMPLMNT INS	0	18,354	0	0	0	0	3,824	0	0	0
13 110600 CAO - OTHER	226	27,570	18,933	466	643	3,018	53,598	38	92,262	0
Total Current Allocations	15,655	1,415,576	381,956	12,188	7,467	79,724	820,284	963,779	872,819	55
Less: Prior Year Allocations	25,005	1,571,888	755,090	4,276	6,324	76,223	941,398	700,872	945,775	143
Carry-Forward	(9,350)	(156,312)	(373,134)	7,912	1,143	3,501	(121,115)	262,907	(72,956)	(89)
Proposed Costs	\$6,305	\$1,259,264	\$8,822	\$20,100	\$8,609	\$83,225	\$699,169	\$1,226,687	\$799,863	\$(34)

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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	\$623,129	\$0
2 EQUIP DEPRECN	0	0	6,295	0	0	0	273,399	11,162	0	0
3 110200 COUNTY ADMIN	2	1	5,931	20,585	0	0	38,519	322	69,253	9,128
4 140100 AUDTR-CONTRLR	56	54	11,830	35,941	0	0	243,575	3,410	280,413	80,359
5 160100 TRESUR-TAX COL	0	0	73	0	0	0	1,041	27	634	518
6 200200 GSA PURCHASING	2	1	7,115	24,697	0	0	103,358	386	378,637	140,938
7 200300 GSA PROP & SALV	0	0	0	0	0	0	16,561	0	6,966	24,126
8 170100 COUNTY COUNSEL	0	0	0	0	0	0	72,541	0	(39,596)	0
9 180100 HUMAN RES SVCS	0	0	0	0	0	0	346,255	0	341,292	30,553
10 180300 TRNG/EDUC CTR	0	0	0	0	0	0	40,772	0	31,590	3,045
11 200100 GSA ADMIN	0	0	0	0	0	0	0	0	0	678,382
12 180400 UNEMPLMNT INS	0	0	0	0	0	0	12,236	0	9,177	0
13 110600 CAO - OTHER	2	1	4,971	17,255	0	0	23,971	270	44,254	7,650
Total Current Allocations	62	58	36,215	98,478	0	0	1,172,227	15,576	1,745,749	974,700
Less: Prior Year Allocations	154	147	39,745	113,096	15,547	0	1,463,088	53,088	2,550,439	958,380
Carry-Forward	(92)	(89)	(3,530)	(14,618)	(15,547)	0	(290,861)	(37,512)	(804,690)	16,320
Proposed Costs	\$(29)	\$(32)	\$32,685	\$83,861	\$(15,547)	\$0	\$881,365	\$(21,936)	\$941,059	\$991,020

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Department	410100 BLDG MAINTENANCE	430200 WORKERS COMP	430300 RISK MANAGEME 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	\$147,686	\$0	\$0	\$0	\$0	\$118,262	\$0	\$0	\$0	\$0
2 EQUIP DEPRECN	0	0	0	0	5,251	0	0	0	0	0
3 110200 COUNTY ADMIN	97,964	3,197	23,913	2,182	7,613	6,518	528	6,193	1,782	2,385
4 140100 AUDTR-CONTRLR	496,356	550,163	58,929	17,594	40,267	30,486	19,177	68,834	16,577	7,235
5 160100 TRESUR-TAX COL	1,973	1,065	172	84	126	117	90	316	136	36
6 200200 GSA PURCHASING	501,806	247,752	107,635	3,587	21,177	7,831	634	41,828	3,988	1,432
7 200300 GSA PROP & SALV	65,824	6,206	4,988	1,465	11,535	607	0	17,605	0	0
8 170100 COUNTY COUNSEL	0	0	(734,704)	0	(29,843)	0	0	500,809	100,543	0
9 180100 HUMAN RES SVCS	478,963	0	8,494	18,638	45,842	45,842	0	50,783	35,674	8,470
10 180300 TRNG/EDUC CTR	37,519	0	846	1,861	4,567	4,567	0	(3,094)	(9,386)	846
11 200100 GSA ADMIN	3,760,597	0	0	0	0	0	0	0	0	0
12 180400 UNEMPLMNT INS	3,824	0	0	0	0	0	0	6,883	1,529	765
13 110600 CAO - OTHER	82,101	2,679	18,302	1,829	6,380	3,808	443	6,512	1,493	692
Total Current Allocations	5,674,613	811,062	(511,425)	47,240	112,916	218,039	20,872	696,668	152,335	21,860
Less: Prior Year Allocations	5,646,542	1,234,984	(154,110)	56,784	(43,367)	230,394	24,178	535,925	176,954	33,055
Carry-Forward	28,071	(423,922)	(357,315)	(9,544)	156,284	(12,356)	(3,306)	160,742	(24,618)	(11,195)
Proposed Costs	\$5,702,684	\$387,140	\$(868,739)	\$37,695	\$269,200	\$205,683	\$17,567	\$857,410	\$127,717	\$10,665

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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	\$426,618
2 EQUIP DEPRECN	0	8,697	8,793	1,846,997	0	0	41,251	0	0	0
3 110200 COUNTY ADMIN	3,431	10,196	26,999	31,609	1,086	1,682	2,414	3,204	60	43,129
4 140100 AUDTR-CONTRLR	312,179	744,288	128,907	142,443	10,393	11,161	23,509	5,541	93	197,905
5 160100 TRESUR-TAX COL	90	414	237	662	85	60	179	1	0	359
6 200200 GSA PURCHASING	6,054	15,894	44,922	38,938	1,568	3,290	2,896	3,843	72	85,371
7 200300 GSA PROP & SALV	0	7,349	12,035	2,172	944	3,028	1,653	0	0	14,758
8 170100 COUNTY COUNSEL	171,940	119,144	(49,235)	56,575	0	0	0	0	0	(67,779)
9 180100 HUMAN RES SVCS	37,366	93,431	186,764	59,046	5,096	6,795	0	0	0	264,248
10 180300 TRNG/EDUC CTR	3,721	7,621	20,435	7,444	507	677	0	0	0	33,732
11 200100 GSA ADMIN	0	0	0	0	214,158	405,875	0	0	0	0
12 180400 UNEMPLMNT INS	0	3,059	8,412	765	1,529	0	0	0	0	12,236
13 110600 CAO - OTHER	2,875	8,378	21,098	19,165	910	1,409	2,023	2,685	50	33,984
Total Current Allocations	674,419	1,374,228	409,368	2,467,690	236,278	600,909	73,924	15,274	274	1,044,561
Less: Prior Year Allocations	(13,380)	1,143,831	536,573	2,362,358	132,115	520,181	108,526	21,989	7,000	1,935,246
Carry-Forward	687,798	230,397	(127,205)	105,332	104,163	80,728	(34,602)	(6,715)	(6,726)	(890,686)
Proposed Costs	\$1,362,217	\$1,604,626	\$282,163	\$2,573,022	\$340,441	\$681,637	\$39,322	\$8,560	\$(6,451)	\$153,875

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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	\$810,825	\$0	\$0	\$0	\$429,423	\$391,384	\$14,834	\$395,135	\$3,539,810	\$27,075
2 EQUIP DEPRECN	0	0	0	0	13,335	8,927	0	1,186	4,706	0
3 110200 COUNTY ADMIN	77,581	0	1,116	8,504	16,154	30,356	6,157	23,703	40,922	3,327
4 140100 AUDTR-CONTRLR	313,030	0	9,156	22,939	87,876	150,055	12,040	110,459	202,043	45,804
5 160100 TRESUR-TAX COL	754	0	35	76	255	1,735	15	360	741	226
6 200200 GSA PURCHASING	119,972	0	2,396	10,202	687,342	48,312	7,386	34,869	66,275	39,654
7 200300 GSA PROP & SALV	43,632	0	2,525	0	8,193	4,581	0	2,532	14,788	511
8 170100 COUNTY COUNSEL	177,661	0	0	0	(314,550)	0	0	0	0	0
9 180100 HUMAN RES SVCS	(656)	0	0	0	109,985	229,331	0	124,009	325,541	61,155
10 180300 TRNG/EDUC CTR	(489)	0	0	0	10,805	21,316	0	11,139	30,621	6,090
11 200100 GSA ADMIN	0	0	0	0	0	0	0	0	0	0
12 180400 UNEMPLMNT INS	71,886	0	5,353	0	4,588	1,529	765	0	16,060	2,294
13 110600 CAO - OTHER	56,758	0	935	7,128	12,252	25,438	5,161	19,865	34,291	2,787
Total Current Allocations	1,670,953	0	21,515	48,848	1,065,658	912,965	46,357	723,257	4,275,799	188,924
Less: Prior Year Allocations	3,335,336	6,663	28,301	128,021	1,031,192	1,870,971	463,464	1,123,088	4,442,581	170,262
Carry-Forward	(1,664,382)	(6,663)	(6,786)	(79,174)	34,466	(958,006)	(417,107)	(399,831)	(166,782)	18,662
Proposed Costs	\$6,571	\$(6,663)	\$14,730	\$(30,326)	\$1,100,124	\$(45,041)	\$(370,751)	\$323,425	\$4,109,016	\$207,586

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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	\$1,023,786	\$0	\$62,496	\$22,488	\$19,647	\$291,078
2 EQUIP DEPRECN	3,841	0	0	0	0	0	0	0	1,165,102	275,935
3 110200 COUNTY ADMIN	248,151	3,045	1,381	2,348	1,523	35	130,471	2,472	63,990	25,337
4 140100 AUDTR-CONTRLR	125,188	21,171	6,404	19,909	15,859	1,272	82,467	14,043	346,263	163,084
5 160100 TRESUR-TAX COL	411	63	29	101	101	11	859	35	1,061	4,099
6 200200 GSA PURCHASING	54,361	6,472	1,833	3,786	2,356	42	379,626	4,110	366,725	42,468
7 200300 GSA PROP & SALV	25,390	0	0	0	0	0	453	0	12,795	11,143
8 170100 COUNTY COUNSEL	(304,535)	0	0	0	0	0	420,931	0	(153,299)	0
9 180100 HUMAN RES SVCS	82,396	54,360	3,397	18,686	10,192	0	41,168	22,084	466,717	232,729
10 180300 TRNG/EDUC CTR	(2,618)	5,413	338	1,861	1,015	0	4,198	2,199	48,041	23,175
11 200100 GSA ADMIN	0	0	0	0	0	0	0	0	0	0
12 180400 UNEMPLMNT INS	3,824	3,059	0	0	0	0	0	0	26,001	20,648
13 110600 CAO - OTHER	18,352	2,551	1,158	1,967	1,276	29	1,093	2,071	47,406	21,231
Total Current Allocations	328,731	96,135	14,541	48,658	1,056,108	1,390	1,123,763	69,502	2,410,449	1,110,926
Less: Prior Year Allocations	507,390	109,563	19,562	83,596	28,801	6,677	747,790	74,762	2,401,302	3,878,285
Carry-Forward	(178,659)	(13,429)	(5,021)	(34,938)	1,027,306	(5,287)	375,972	(5,260)	9,147	(2,767,359)
Proposed Costs	\$150,072	\$82,706	\$9,519	\$13,720	\$2,083,414	\$(3,897)	\$1,499,735	\$64,242	\$2,419,596	\$(1,656,432)

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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	\$3,831,026	\$1,965,918
2 EQUIP DEPRECN	39,866	0	259,769	0	13,996	161,861	119,338	0	0	42,544
3 110200 COUNTY ADMIN	5,076	24,659	207,851	0	1,406	87,166	4,942	8,207	3,536	599,503
4 140100 AUDTR-CONTRLR	25,691	92,210	738,012	0	5,909	381,612	17,003	6,000	45,164	2,498,132
5 160100 TRESUR-TAX COL	80	54	828	0	32	443	76	54	5	110,283
6 200200 GSA PURCHASING	8,556	38,482	315,791	0	1,687	142,018	5,929	55	4,242	868,090
7 200300 GSA PROP & SALV	0	2,819	26,252	0	0	19,529	675	0	0	85,850
8 170100 COUNTY COUNSEL	0	0	201,356	0	0	0	0	0	0	637,589
9 180100 HUMAN RES SVCS	47,565	171,574	1,280,857	0	0	721,909	0	0	0	3,272,676
10 180300 TRNG/EDUC CTR	4,736	17,085	127,545	0	0	71,892	0	0	0	306,076
11 200100 GSA ADMIN	0	0	0	0	0	0	0	0	0	0
12 180400 UNEMPLMNT INS	765	1,529	24,472	0	0	9,942	0	0	0	101,710
13 110600 CAO - OTHER	4,253	20,664	174,184	0	1,179	73,041	4,143	39	2,964	261,170
Total Current Allocations	140,368	369,077	4,157,885	0	24,209	1,687,706	152,106	14,355	3,886,937	10,749,542
Less: Prior Year Allocations	167,323	369,987	4,220,058	0	6,874	1,890,377	153,084	37,024	665,789	10,160,480
Carry-Forward	(26,955)	(910)	(62,173)	0	17,335	(202,670)	(977)	(22,669)	3,221,147	589,062
Proposed Costs	\$113,413	\$368,167	\$4,095,712	\$0	\$41,544	\$1,485,036	\$151,129	\$(8,314)	\$7,108,084	\$11,338,603

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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	\$24,556
2 EQUIP DEPRECN	0	0	0	0	0	0	18,584	1,199	0	29,454
3 110200 COUNTY ADMIN	1,907	1,336	0	4	21,418	3,762	407,026	19,622	490	258,908
4 140100 AUDTR-CONTRLR	24,980	9,294	2,753	7	104,380	14,953	257,180	49,342	12,565	486,024
5 160100 TRESUR-TAX COL	142	29	25	0	137	4	1,266	103	108	1,663
6 200200 GSA PURCHASING	3,521	2,396	0	172,588	39,398	6,187	308,098	24,422	588	204,587
7 200300 GSA PROP & SALV	2,776	0	0	0	5,815	1,301	26,604	0	0	27,894
8 170100 COUNTY COUNSEL	0	0	0	0	17,771	0	(135,895)	0	0	(808,690)
9 180100 HUMAN RES SVCS	23,782	15,289	0	0	99,707	32,276	325,862	16,987	0	660,480
10 180300 TRNG/EDUC CTR	2,368	1,522	0	0	20,616	3,214	32,489	1,692	0	54,783
11 200100 GSA ADMIN	0	0	0	0	0	0	0	0	0	0
12 180400 UNEMPLMNT INS	0	765	0	0	3,824	0	14,530	0	0	19,883
13 110600 CAO - OTHER	1,597	1,120	0	4	16,302	3,152	11,269	16,447	411	59,145
Total Current Allocations	61,074	31,751	2,778	172,603	329,366	64,850	1,952,510	129,813	14,162	1,018,687
Less: Prior Year Allocations	67,816	44,493	3,683	18,376	605,586	30,326	1,761,626	27,217	33,942	3,325,987
Carry-Forward	(6,742)	(12,742)	(905)	154,227	(276,220)	34,523	190,885	102,597	(19,780)	(2,307,300)
Proposed Costs	\$54,332	\$19,008	\$1,873	\$326,830	\$53,146	\$99,373	\$2,143,395	\$232,410	\$(5,618)	\$(1,288,613)

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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 ENVM TAL HEALTH	351905 ENVT LH THG RANTS	111111 OTH GENERAL FDS	910100 ACERA
1 BLDG DEPRECN	\$0	\$0	\$712,744	\$0	\$0	\$0	\$423,863	\$63,443	\$870,947	\$0
2 EQUIP DEPRECN	4,968	0	36,516	0	6,893	0	0	0	35,407	0
3 110200 COUNTY ADMIN	2,884	122	379,545	1,952	12,344	7,602	50,346	1,327	25,194	6
4 140100 AUDTR-CONTRLR	14,469	294	649,062	3,577	155,504	13,248	205,742	8,574	432,797	39,435
5 160100 TRESUR-TAX COL	87	1	1,784	3	937	19	391	20	3,132	26
6 200200 GSA PURCHASING	3,460	146	206,993	2,341	70,729	7,493	95,759	2,473	98,855	7,672
7 200300 GSA PROP & SALV	209	547	62,160	0	18,113	0	6,978	0	540	0
8 170100 COUNTY COUNSEL	0	0	(319,868)	0	0	0	(117,388)	0	494	0
9 180100 HUMAN RES SVCS	0	0	922,116	0	137,599	1,699	193,986	16,987	1,323,394	146,242
10 180300 TRNG/EDUC CTR	0	0	23,157	0	13,702	169	17,852	1,692	131,774	13,705
11 200100 GSA ADMIN	0	0	0	0	0	0	0	0	0	0
12 180400 UNEMPLMNT INS	0	0	26,001	0	5,353	0	8,412	0	467,256	4,588
13 110600 CAO - OTHER	2,417	102	109,751	1,636	10,343	5,174	17,375	1,112	21,074	0
Total Current Allocations	28,496	1,212	2,809,960	9,509	431,516	35,405	903,316	95,628	3,410,865	211,674
Less: Prior Year Allocations	(12,191)	853	3,047,833	16,189	466,114	33,346	783,063	99,716	4,664,111	150,253
Carry-Forward	40,687	358	(237,873)	(6,681)	(34,598)	2,059	120,254	(4,088)	(1,253,246)	61,421
Proposed Costs	\$69,183	\$1,570	\$2,572,087	\$2,828	\$396,918	\$37,464	\$1,023,570	\$91,540	\$2,157,619	\$273,096

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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	42	1,060	55	0	13	0	0	0	0
4 140100 AUDTR-CONTRLR	0	5,413	16,808	341	0	24	0	0	6,945	15
5 160100 TRESUR-TAX COL	0	49	137	68	0	1	0	0	1,851	4
6 200200 GSA PURCHASING	0	51	1,271	65	0	16	0	0	0	0
7 200300 GSA PROP & SALV	0	0	0	0	0	0	0	0	0	0
8 170100 COUNTY COUNSEL	0	16,290	0	0	157	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	(200)	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	36	888	46	0	11	0	0	0	0
Total Current Allocations	0	21,680	20,164	575	157	65	0	0	8,796	18
Less: Prior Year Allocations	0	19,050	27,090	841	2,631	88	0	0	10,775	378
Carry-Forward	0	2,630	(6,926)	(267)	(2,473)	(23)	0	0	(1,978)	(360)
Proposed Costs	\$0	\$24,311	\$13,238	\$308	\$(2,316)	\$42	\$0	\$0	\$6,818	\$(341)

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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	13,999	9,829	17,852	15,727	11,285	3,799	32,257	16,891	22,174	8,748
5 160100 TRESUR-TAX COL	3,732	2,620	4,759	4,193	3,008	1,013	8,599	4,503	5,911	2,332
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
Total Current Allocations	17,731	12,450	22,611	19,920	14,294	4,811	40,856	21,394	28,086	11,080
Less: Prior Year Allocations	19,374	11,985	27,985	20,555	19,513	6,279	44,162	21,181	30,598	13,757
Carry-Forward	(1,643)	465	(5,374)	(635)	(5,219)	(1,468)	(3,306)	213	(2,512)	(2,677)
Proposed Costs	\$16,087	\$12,915	\$17,237	\$19,285	\$9,074	\$3,344	\$37,550	\$21,606	\$25,573	\$8,403

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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	15,877	53,113	7,205	17,881	12,792	12,174	1,381	734	2,848	0
5 160100 TRESUR-TAX COL	4,232	14,159	1,921	4,767	3,410	3,245	368	196	759	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
Total Current Allocations	20,109	67,272	9,126	22,648	16,202	15,420	1,750	930	3,607	0
Less: Prior Year Allocations	23,273	80,546	9,678	24,457	19,837	18,425	2,416	1,218	4,579	3
Carry-Forward	(3,164)	(13,274)	(552)	(1,809)	(3,635)	(3,006)	(666)	(288)	(972)	(3)
Proposed Costs	\$16,945	\$53,999	\$8,573	\$20,839	\$12,567	\$12,414	\$1,084	\$642	\$2,636	\$(3)

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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	0	0	0	0	0	0
3 110200 COUNTY ADMIN	0	0	0	0	0	0	0	0	0	0
4 140100 AUDTR-CONTRLR	27,032	49	151,873	18	0	0	0	0	34,649	0
5 160100 TRESUR-TAX COL	0	13	108	5	0	0	0	0	1,101	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	16,245	8,324	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	26,390	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
Total Current Allocations	43,277	8,387	151,981	23	0	0	0	0	62,140	0
Less: Prior Year Allocations	71,537	6,818	241,824	34	340,845	7	7	7	88,946	7
Carry-Forward	(28,261)	1,568	(89,843)	(11)	(340,845)	(7)	(7)	(7)	(26,806)	(7)
Proposed Costs	\$15,016	\$9,955	\$62,138	\$12	\$(340,845)	\$(7)	\$(7)	\$(7)	\$35,334	\$(7)

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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
Total Current Allocations	0	0	0	0	0	0	0	0	0	0
Less: Prior Year Allocations	3	3	3	3	3	3	3	3	3	3
Carry-Forward	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Proposed Costs	\$(3)	\$(3)	\$(3)	\$(3)	\$(3)	\$(3)	\$(3)	\$(3)	\$(3)	\$(3)

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Department	60112 PLEASANTO N	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	174,016
3 110200 COUNTY ADMIN	0	0	0	0	147	0	0	10,175	522	8,484
4 140100 AUDTR-CONTRLR	0	0	0	5	1,209	6,565	0	17,505	807	230,382
5 160100 TRESUR-TAX COL	0	0	0	1	5	60	0	0	0	1,974
6 200200 GSA PURCHASING	0	0	0	0	264	0	0	12,207	626	10,178
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	1,699	0	0	0	0	0
10 180300 TRNG/EDUC CTR	0	0	0	0	169	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	123	0	0	8,529	437	7,112
Total Current Allocations	0	0	0	7	3,616	6,625	0	48,414	2,392	432,146
Less: Prior Year Allocations	3	3	7	17	135,489	8,853	1,595	37,627	13,374	164,721
Carry-Forward	(3)	(3)	(7)	(10)	(131,873)	(2,229)	(1,595)	10,787	(10,982)	267,425
Proposed Costs	\$(3)	\$(3)	\$(7)	\$(3)	\$(128,258)	\$4,396	\$(1,595)	\$59,202	\$(8,590)	\$699,571

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Department	Total
1 BLDG DEPRECN	\$18,863,121
2 EQUIP DEPRECN	6,279,486
3 110200 COUNTY ADMIN	3,573,047
4 140100 AUDTR-CONTRLR	13,269,436
5 160100 TRESUR-TAX COL	224,055
6 200200 GSA PURCHASING	7,110,627
7 200300 GSA PROP & SALV	640,812
8 170100 COUNTY COUNSEL	(508,860)
9 180100 HUMAN RES SVCS	13,707,494
10 180300 TRNG/EDUC CTR	1,243,079
11 200100 GSA ADMIN	5,085,403
12 180400 UNEMPLMNT INS	927,630
13 110600 CAO - OTHER	1,610,938
Total Current Allocations	72,026,267
Less: Prior Year Allocations	79,585,825
Carry-Forward	(7,559,558)
Proposed Costs	\$64,466,709