



JOHN CHIANG
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of San Mateo
Redwood City, California**

**Date: February 9, 2007
Filing Ref: SMA08**

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2007-08** fiscal year. 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. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST
ALLOCATIONS**

The indirect overhead and support service costs listed in **Summary Schedule** (attached) are formally approved as actual costs for the **2005-06** fiscal year and as estimated costs for the **2007-08** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2007**, 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 | 13. Food Services |
| 2. County Manager | 14. Building Services |
| 3. Real Property | 15. Fleet Management (ISF) |
| 4. Controller | 16. Tower Road Construction (ISF) |
| 5. Employee & Public Services | 17. Worker's Compensation Insurance (ISF) |
| 6. Public Safety Communications | 18. Long Term Disability Trust (ISF) |
| 7. Revenue Services | 19. Employee Benefits Trust (ISF) |
| 8. Purchasing | 20. Personal Injury, Property Damage (ISF) |
| 9. Mail Delivery | |
| 10. Copy Center | |
| 11. Information Services Department | |
| 12. County Counsel | |

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 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 costs of the county departments 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 that was 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 the 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 of 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 OMB Circular A-87, 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: None.

SECTION IV: ACCEPTANCE

COUNTY OF SAN MATEO

**JOHN CHIANG
CALIFORNIA STATE CONTROLLER**

Original Signed By

Original Signed By

Tom Huening

Michael J. Havey, Chief

Name

Bureau of Payments

Auditor-Controller

Division of Accounting and Reporting

Title

February 21, 2007

February 27, 2007

Date

Date

Negotiated by Tillman Sherman

Telephone (916) 327-2284

cc: State and Federal Agencies

Attachment

County of San Mateo
OMB Cost Allocation Plan

2005/06
1/17/2007

SUMMARY SCHEDULE

Department	37000 CO LIBRARY	55000 HEALTH SERVICES	56000 EMS	57000 AGING/ADL T	58000 IHHS- PA	59000 ENV HEALTH	61000 MENTAL HEALTH	62000 PUB HEALTH	62400 CH HEALTH	62600 FIELD SERVICES
1 BUILDING USE ALLOWANCE	\$32,810	\$8,537	\$12,068	\$34,136	\$1,551	\$11,570	\$162,571	\$25,601	\$4,245	\$0
2 EQUIPMENT USE ALLOWANCE	0	632	0	1,209	0	27,410	4,692	66,172	0	0
3 12100 COUNTY MANAGER	31,302	9,366	986	29,330	0	18,485	78,131	18,239	13,063	8,626
4 12200 REAL PROPERTY	0	0	0	701	0	47	10,264	331	1,226	70
5 14000 CONTROLLER	61,042	70,931	5,392	68,508	39,544	31,191	188,186	40,260	19,229	14,160
6 15200 TREASURER	6,875	584	243	61,505	685	1,578	29,022	2,023	1,005	818
7 17100/200 EPS	57,673	196,172	1,802	54,699	34,348	34,208	150,193	34,234	24,066	15,845
8 17300 PUBLIC SAFETY COMMO	0	0	27,104	0	0	710	0	0	0	0
9 17400 REVENUE SERVICES	0	0	0	0	0	10,286	28	0	0	0
10 17500 PURCHASING	0	6,470	2,298	7,117	722	3,235	18,548	17,362	1,004	0
11 17600 MAIL DELIVERY	1,021	267	287	9,351	4,725	5,377	9,277	17,243	692	0
12 17700 COPY CENTER	5	0	0	688	965	1,321	6,205	963	3,428	407
13 18000 INFO SERVICES DEPT	(535)	(4,608)	(213)	(3,045)	0	(1,368)	(10,088)	(3,157)	(1,292)	(738)
14 16000 COUNTY COUNSEL	1,894	2,841	4,040	283,227	287	(2,427)	175,173	63,412	0	0
15 19200 GRAND JURY (AUDIT)	7,176	5,250	1,457	46,305	13,718	7,974	47,921	8,344	19,633	8,851
16 60000 FOOD SERVICES	0	0	0	(1,044)	0	0	(33)	(33)	0	0
17 47300 BUILDING SERVICES	18,497	6,092	2,101	20,529	736	14,909	83,646	11,943	2,354	3,605
TOTAL CURRENT ALLOCATIONS	217,760	302,534	57,565	613,216	97,281	164,506	953,736	302,937	88,653	51,644
LESS: FIXED COSTS (& ADJUSTMENTS)	220,971	86,051	65,834	539,000	33,464	283,281	905,020	545,857	23,092	20,052
CARRY-FORWARD	(3,211)	216,483	(8,269)	74,216	63,817	(118,775)	48,716	(242,920)	65,561	31,592
PROPOSED COSTS	214,549	519,017	49,296	687,432	161,098	45,731	1,002,452	60,017	154,214	83,236

County of San Mateo
OMB Cost Allocation Plan

2005/06
1/17/2007

SUMMARY SCHEDULE

Department	62810 PRENATAL	62900 CCS	63100 CORR HEALTH	64000 AIDS PROGRAM	66000 GEN HOSP	66800 LONG TREM	68500 COM HEALTH	70100 HS ADMIN	71000 HS HCD	71300 HS HSG ATH
1 BUILDING USE ALLOWANCE	\$8,588	\$3,042	\$0	\$4,291	\$133,756	\$0	\$5,253	\$368	\$26,293	\$0
2 EQUIPMENT USE ALLOWANCE	0	0	358	0	0	0	0	203,594	942	0
3 12100 COUNTY MANAGER	6,655	10,352	14,049	8,626	168,585	76,405	77,391	78,528	493	0
4 12200 REAL PROPERTY	764	661	0	110	8,357	0	2,922	7,588	236	2,689
5 14000 CONTROLLER	12,044	16,153	24,546	16,415	400,573	91,448	116,115	92,381	8,941	0
6 15200 TREASURER	644	668	779	727	19,557	1,683	2,646	2,601	183	36,524
7 17100/200 EPS	12,313	19,109	25,869	15,884	409,346	141,052	143,356	52,546	901	0
8 17300 PUBLIC SAFETY COMMO	0	0	0	0	0	0	0	0	0	0
9 17400 REVENUE SERVICES	0	0	0	0	190,492	44	3,250	0	0	14,211
10 17500 PURCHASING	0	572	7,764	3,019	86,411	2,588	6,761	33,362	0	0
11 17600 MAIL DELIVERY	0	3,904	278	29	14,088	0	4,331	1,372	0	0
12 17700 COPY CENTER	992	101	214	157	67	237	2,475	595	0	0
13 18000 INFO SERVICES DEPT	(775)	(833)	(1,582)	(1,017)	(56,210)	0	(37)	(6,588)	(53)	0
14 16000 COUNTY COUNSEL	0	0	(4,246)	(5,308)	112,703	0	0	83,979	0	4,945
15 19200 GRAND JURY (AUDIT)	1,873	5,727	4,122	13,209	59,619	9,362	20,325	45,244	11,544	0
16 60000 FOOD SERVICES	0	0	0	0	0	0	0	0	0	0
17 47300 BUILDING SERVICES	1,564	0	0	6,860	316,101	89,743	2,343	1,228	9,816	0
TOTAL CURRENT ALLOCATIONS	44,662	59,456	72,151	63,002	1,863,445	412,562	387,131	596,798	59,296	58,369
LESS: FIXED COSTS (& ADJUSTMENTS)	10,665	18,033	90,072	23,831	2,186,105	419,234	63,377	608,301	59,669	54,491
CARRY-FORWARD	33,997	41,423	(17,921)	39,171	(322,660)	(6,672)	323,754	(11,503)	(373)	3,878
PROPOSED COSTS	78,659	100,879	54,230	102,173	1,540,785	405,890	710,885	585,295	58,923	62,247

County of San Mateo
OMB Cost Allocation Plan

2005/06
1/17/2007

SUMMARY SCHEDULE

Department	72000 HS INC MT	73000 HS EMP SVCS	73261 HS GAIN	73300 HS REHAB	74000 HS YTH/FAM	74100 HS AL/DRGS	74480 HS SHELTER	74500 HS A&D PRV	11000 BOARD OF SUPERVISO	13100 ASSESSOR
1 BUILDING USE ALLOWANCE	\$31,791	\$1,632	\$0	\$0	\$123	\$30,669	\$13,215	\$0	\$21,111	\$51,585
2 EQUIPMENT USE ALLOWANCE	0	14,406	0	14,110	7,660	4,514	0	0	0	1,003
3 12100 COUNTY MANAGER	75,420	8,133	7,148	11,091	56,441	6,162	3,451	0	3,697	107,320
4 12200 REAL PROPERTY	8,198	2,679	1,167	2,958	6,637	1,450	0	0	0	0
5 14000 CONTROLLER	151,263	30,227	5,766	35,846	101,100	34,288	2,784	28,369	6,260	25,177
6 15200 TREASURER	130,752	2,455	0	3,228	4,953	2,194	0	757	370	1,114
7 17100/200 EPS	138,762	16,922	13,071	23,182	103,213	16,624	6,309	220	6,759	39,407
8 17300 PUBLIC SAFETY COMMO	65	0	0	0	0	0	0	0	0	0
9 17400 REVENUE SERVICES	0	0	0	0	0	0	0	0	0	0
10 17500 PURCHASING	5,898	2,878	0	11,937	2,729	1,004	0	0	2,447	1,435
11 17600 MAIL DELIVERY	65,905	0	0	2,720	0	3,920	0	0	499	14,486
12 17700 COPY CENTER	8,957	15	1,630	40	0	3,661	0	19	531	778
13 18000 INFO SERVICES DEPT	(17,623)	(1,015)	(1,862)	(1,436)	0	(3,468)	(247)	0	(282)	(3,205)
14 16000 COUNTY COUNSEL	0	0	0	0	(27,260)	0	0	0	82,694	48,255
15 19200 GRAND JURY (AUDIT)	30,573	18,735	0	7,018	22,867	21,160	0	9,618	874	4,909
16 60000 FOOD SERVICES	0	0	0	0	0	0	0	0	0	0
17 47300 BUILDING SERVICES	24,475	2,696	13,366	5,447	18,470	2,644	3,880	0	9,672	67,726
TOTAL CURRENT ALLOCATIONS	654,436	99,763	40,286	116,141	296,933	124,822	29,392	38,983	134,632	359,990
LESS: FIXED COSTS (& ADJUSTMENTS)	634,832	83,227	67,791	103,660	454,346	100,559	25,651	56,788	193,766	269,352
CARRY-FORWARD	19,604	16,536	(27,505)	12,481	(157,413)	24,263	3,741	(17,805)	(59,134)	90,638
PROPOSED COSTS	674,040	116,299	12,781	128,622	139,520	149,085	33,133	21,178	75,498	450,628

County of San Mateo
OMB Cost Allocation Plan

2005/06
1/17/2007

SUMMARY SCHEDULE

Department	13300 ELECTIONS	13400 RECORDER	15100 TAX COLLECTO R	17420 ANIMAL LIC.	19400 MSG SWITCH	19500 CHILDREN	20000 RETIREMEN T	23100 NORTHERN MUNI CT	23300 CENTRAL MUNI CT	23500 SOUTHERN MUNI CT
1 BUILDING USE ALLOWANCE	\$11,004	\$49,727	\$23,318	\$452	\$0	\$0	\$0	\$66,576	\$28,963	\$45,186
2 EQUIPMENT USE ALLOWANCE	3,471	79,650	46,402	0	0	412	0	0	0	0
3 12100 COUNTY MANAGER	2,711	5,915	4,436	0	0	2,711	3,204	13,063	13,556	73,201
4 12200 REAL PROPERTY	0	0	0	0	0	317	0	0	0	0
5 14000 CONTROLLER	19,274	10,537	7,959	0	1,014	95,593	6,270	16,617	13,575	67,863
6 15200 TREASURER	4,330	630	262	0	101	345	96,572	1,585	478	2,647
7 17100/200 EPS	7,082	10,822	8,111	0	0	5,253	84,894	23,883	24,784	133,835
8 17300 PUBLIC SAFETY COMMO	0	0	0	0	166,282	0	0	0	0	0
9 17400 REVENUE SERVICES	0	85	0	0	0	0	0	38,054	32,598	36,548
10 17500 PURCHASING	10,427	8,768	10,643	0	0	572	290	0	0	0
11 17600 MAIL DELIVERY	8,299	35,926	5,497	0	0	261	10,880	0	0	0
12 17700 COPY CENTER	932	387	44	0	0	122	44	0	0	0
13 18000 INFO SERVICES DEPT	(650)	(1,989)	(2,135)	(58)	(674)	(285)	(426)	(633)	0	(9,966)
14 16000 COUNTY COUNSEL	0	0	0	0	0	(1,730)	(9,648)	0	0	0
15 19200 GRAND JURY (AUDIT)	2,549	1,502	1,364	0	281	4,566	940	0	0	0
16 60000 FOOD SERVICES	0	0	0	0	0	0	0	0	0	0
17 47300 BUILDING SERVICES	10,883	38,385	19,239	660	0	0	0	0	0	0
TOTAL CURRENT ALLOCATIONS	80,312	240,345	125,140	1,054	167,004	108,137	193,020	159,145	113,954	349,314
LESS: FIXED COSTS (& ADJUSTMENTS)	130,353	279,003	130,292	606	59,711	44,771	119,197	123,523	85,468	402,932
CARRY-FORWARD	(50,041)	(38,658)	(5,152)	448	107,293	63,366	73,823	35,622	28,486	(53,618)
PROPOSED COSTS	30,271	201,687	119,988	1,502	274,297	171,503	266,843	194,767	142,440	295,696

County of San Mateo
OMB Cost Allocation Plan

2005/06
1/17/2007

SUMMARY SCHEDULE

Department	23700 ADMIN- MUNI CT	24000 SUP COURT	25000 DA	25151 PUBLIC ADM	26100 CHILD SUPPORT	28000 PRIV DEFENDER	28200 O/R RELEASES	30100 SHER ADMIN	30500 SHER OPS	30544 OES
1 BUILDING USE ALLOWANCE	\$0	\$391,203	\$101,951	\$0	\$1,080	\$0	\$0	\$82,431	\$180,101	\$6,712
2 EQUIPMENT USE ALLOWANCE	0	0	14,395	0	13,498	0	0	308,067	0	7,750
3 12100 COUNTY MANAGER	0	0	29,823	1,232	26,372	0	0	33,766	31,302	3,451
4 12200 REAL PROPERTY	0	0	0	557	0	0	0	910	1,198	0
5 14000 CONTROLLER	85,708	29,459	62,677	994	41,839	16,081	0	197,097	71,139	2,819
6 15200 TREASURER	12,229	594	2,200	0	137,092	2	0	15,007	2,161	15
7 17100/200 EPS	5,713	562	56,290	2,253	48,381	0	0	61,808	57,229	6,309
8 17300 PUBLIC SAFETY COMMO	12,276	352	3,793	0	172	0	0	85,903	2,557	0
9 17400 REVENUE SERVICES	0	177,000	0	0	0	114,799	0	0	0	0
10 17500 PURCHASING	29,763	6,180	1,866	0	4,455	0	0	47,126	9,846	47,017
11 17600 MAIL DELIVERY	58,793	0	4,767	0	40,195	0	0	8,568	0	0
12 17700 COPY CENTER	2,806	3,282	2,530	0	0	0	0	757	1,167	0
13 18000 INFO SERVICES DEPT	(7)	(2,760)	(5,513)	0	(3,427)	0	0	(6,662)	(4,201)	(4,260)
14 16000 COUNTY COUNSEL	53,080	(14,916)	9,118	(56,184)	0	0	0	727,596	0	0
15 19200 GRAND JURY (AUDIT)	20,733	9,422	11,616	0	8,415	5,811	0	26,611	38,554	0
16 60000 FOOD SERVICES	0	0	0	0	0	0	0	0	0	0
17 47300 BUILDING SERVICES	57,769	211,566	60,819	0	83,898	0	0	65,206	16,460	12,532
TOTAL CURRENT ALLOCATIONS	338,863	811,944	356,332	(51,148)	401,970	136,693	0	1,654,191	407,513	82,345
LESS: FIXED COSTS (& ADJUSTMENTS)	431,561	373,787	413,924	36,784	472,137	29,213	0	1,320,614	273,028	44,958
CARRY-FORWARD	(92,698)	438,157	(57,592)	(87,932)	(70,167)	107,480	0	333,577	134,485	37,387
PROPOSED COSTS	246,165	1,250,101	298,740	(139,080)	331,803	244,173	0	1,987,768	541,998	119,732

County of San Mateo
OMB Cost Allocation Plan

2005/06
1/17/2007

SUMMARY SCHEDULE

Department	31000 SHER DETN	31500 SHER CUST	32100 PROB ADMIN	32200 PROB ADULT	32500 PROB JUV	32800 PROB INST	33000 CORONER	35000 ENVIORN MGT	65000 AG COMM	55141 ANIMAL CONTROL
1 BUILDING USE ALLOWANCE	\$321,540	\$223,715	\$814	\$90,639	\$33,139	\$111,989	\$29,774	\$784	\$1,379	\$0
2 EQUIPMENT USE ALLOWANCE	0	0	17,491	0	0	0	5,393	0	2,759	0
3 12100 COUNTY MANAGER	55,702	27,112	5,669	34,013	37,217	33,027	3,697	739	6,901	0
4 12200 REAL PROPERTY	0	0	0	1,354	0	0	0	0	184	0
5 14000 CONTROLLER	95,616	49,966	14,181	52,569	65,411	51,240	7,301	1,348	11,193	6,388
6 15200 TREASURER	711	1,043	1,149	1,078	3,672	904	556	41	252	177
7 17100/200 EPS	101,844	49,568	10,405	62,193	68,049	60,387	6,759	1,389	13,050	37
8 17300 PUBLIC SAFETY COMMO	5,900	0	1,019	33,111	0	0	2,493	0	0	0
9 17400 REVENUE SERVICES	10,903	0	0	14,591	28,711	0	0	0	0	352
10 17500 PURCHASING	7,043	3,160	4,604	13,513	7,333	1,294	(11)	0	1,369	0
11 17600 MAIL DELIVERY	0	0	4,851	4,853	0	0	484	0	648	1,539
12 17700 COPY CENTER	343	134	244	1,343	278	779	56	6	79	7
13 18000 INFO SERVICES DEPT	(3,666)	(747)	(9,460)	(2,782)	(2,516)	(682)	(246)	(45)	(481)	(200)
14 16000 COUNTY COUNSEL	0	0	164,406	0	0	0	21,780	37,957	0	0
15 19200 GRAND JURY (AUDIT)	21,187	9,279	1,773	8,179	9,712	15,066	1,095	237	1,822	2,160
16 60000 FOOD SERVICES	(2,284)	(620)	0	0	0	(1,611)	0	0	0	0
17 47300 BUILDING SERVICES	168,819	64,630	2,220	50,070	34,036	113,253	10,668	1,010	2,561	0
TOTAL CURRENT ALLOCATIONS	783,658	427,240	219,366	364,724	285,042	385,646	89,799	43,466	41,716	10,460
LESS: FIXED COSTS (& ADJUSTMENTS)	1,926,960	312,819	265,937	345,942	234,625	397,644	57,109	113,369	57,897	8,270
CARRY-FORWARD	(1,143,302)	114,421	(46,571)	18,782	50,417	(11,998)	32,690	(69,903)	(16,181)	2,190
PROPOSED COSTS	(359,644)	541,661	172,795	383,506	335,459	373,648	122,489	(26,437)	25,535	12,650

County of San Mateo
OMB Cost Allocation Plan

2005/06
1/17/2007

SUMMARY SCHEDULE

Department	55512 COOP EXT	35700 LAFCO	35800 FIRE PROT	38000 PLANNING	39000 PARKS & REC	39500 FISH & GAME	39800 COYOTE PARK	45000 PUB WORKS	47400 CRAFTS SVC	47600 MOTOR VEHICLE
1 BUILDING USE ALLOWANCE	\$0	\$0	\$21,809	\$15,154	\$329,568	\$0	\$177,270	\$40,243	\$0	\$20,924
2 EQUIPMENT USE ALLOWANCE	0	0	218,260	3,828	61,700	0	0	593,948	0	0
3 12100 COUNTY MANAGER	493	246	0	11,584	13,556	0	1,232	72,745	7,148	6,162
4 12200 REAL PROPERTY	285	0	0	0	15	0	0	16	0	0
5 14000 CONTROLLER	10,383	(474)	10,246	21,942	25,981	549	3,306	148,991	14,386	23,799
6 15200 TREASURER	113	177	906	702	2,316	231	302	3,682	1,721	4,918
7 17100/200 EPS	901	451	0	21,201	25,672	0	2,253	77,352	13,178	11,465
8 17300 PUBLIC SAFETY COMMO	0	0	0	0	1,271	0	0	9,094	0	0
9 17400 REVENUE SERVICES	0	0	0	0	671	0	0	102	0	0
10 17500 PURCHASING	290	0	3,160	2,157	9,996	0	141	10,643	1,725	63,653
11 17600 MAIL DELIVERY	0	221	0	8,565	2,627	0	347	10,816	0	0
12 17700 COPY CENTER	0	131	0	3,875	2,840	0	188	372	0	121
13 18000 INFO SERVICES DEPT	(2)	(14)	(21)	(2,100)	(1,279)	0	(23)	(4,615)	(8)	0
14 16000 COUNTY COUNSEL	0	(1,137)	0	300,438	37,807	0	0	37,175	0	0
15 19200 GRAND JURY (AUDIT)	3,514	90	2,944	3,965	6,747	5	583	20,959	1,674	2,685
16 60000 FOOD SERVICES	0	0	0	0	0	0	0	0	0	0
17 47300 BUILDING SERVICES	0	0	5,677	19,246	5,532	0	0	76,948	0	6,330
TOTAL CURRENT ALLOCATIONS	15,977	(309)	262,981	410,557	525,020	785	185,599	1,098,471	39,824	140,057
LESS: FIXED COSTS (& ADJUSTMENTS)	3,794	(2,524)	245,262	276,767	240,324	771	3,520	1,140,170	46,694	161,040
CARRY-FORWARD	12,183	2,215	17,719	133,790	284,696	14	182,079	(41,699)	(6,870)	(20,983)
PROPOSED COSTS	28,160	1,906	280,700	544,347	809,716	799	367,678	1,056,772	32,954	119,074

County of San Mateo
OMB Cost Allocation Plan

2005/06
1/17/2007

SUMMARY SCHEDULE

Department	48200 WASTE MGMT	48500 AIRPORTS	85000 CAP PROJ	91000 DISTRICTS	LAW LIBRARY	CITIES	SCHOOLS	ALL OTHER	2nd Allocation Orphans	Total
1 BUILDING USE ALLOWANCE	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$3,032,251
2 EQUIPMENT USE ALLOWANCE	0	0	0	0	0	0	0	32,278	0	1,756,004
3 12100 COUNTY MANAGER	5,669	1,972	140,232	0	0	0	0	141,531	0	1,778,865
4 12200 REAL PROPERTY	0	867	0	0	0	0	0	0	0	64,758
5 14000 CONTROLLER	14,911	5,231	19,378	307,199	575	0	66,959	171,944	0	3,685,173
6 15200 TREASURER	265	618	567	53,276	248	0	306,549	1,604	0	980,201
7 17100/200 EPS	10,364	3,678	0	0	0	0	0	314,425	0	3,179,915
8 17300 PUBLIC SAFETY COMMO	0	0	0	1,182,309	0	833,958	0	1,145,614	0	3,513,983
9 17400 REVENUE SERVICES	0	0	0	0	0	42	0	7,788	0	680,555
10 17500 PURCHASING	4,670	1,153	4,446	0	0	0	0	(5,812)	0	537,041
11 17600 MAIL DELIVERY	0	0	0	0	0	0	0	1,006	0	368,915
12 17700 COPY CENTER	240	0	0	0	0	0	0	793	0	58,351
13 18000 INFO SERVICES DEPT	(3)	(3)	(6,562)	0	0	0	0	(982)	0	(201,360)
14 16000 COUNTY COUNSEL	0	0	0	366	0	0	(227,246)	12,448	0	1,915,519
15 19200 GRAND JURY (AUDIT)	3,514	798	3,467	0	0	0	0	22,651	0	729,878
16 60000 FOOD SERVICES	0	0	0	0	0	0	0	0	0	(5,625)
17 47300 BUILDING SERVICES	1,725	10,380	30,100	0	0	0	0	4,388	0	1,925,453
TOTAL CURRENT ALLOCATIONS	41,355	24,694	191,628	1,543,150	823	834,000	146,262	1,849,676	0	23,999,877
LESS: FIXED COSTS (& ADJUSTMENTS)	46,155	98,939	80,854	1,271,849	939	912,880	98,934	1,488,467	0	22,853,641
CARRY-FORWARD	(4,800)	(74,245)	110,774	271,301	(116)	(78,880)	47,328	361,209	0	1,146,236
PROPOSED COSTS	36,555	(49,551)	302,402	1,814,451	707	755,120	193,590	2,210,885	0	25,146,113