



BETTY T. YEE
California State Controller
Division of Accounting and Reporting

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of San Mateo
Redwood City, California

Date: May 29, 2015
Filing Ref: SMA16

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 **2015-16** 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 the **Summary Schedule** (attached) are formally approved as actual costs for the **2013-14** fiscal year and as estimated costs for the **2015-16** 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, 2015**, 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 | 11. County Counsel |
| 2. County Manager | 12. Building Services |
| 3. Real Property | 13. Fleet Maintenance (ISF) |
| 4. Auditor-Controller | 14. Tower Road Construction (ISF) |
| 5. Human Resources | 15. Workers' Compensation Insurance (ISF) |
| 6. Public Safety Communications | 16. Long Term Disability Trust (ISF) |
| 7. Revenue Services | 17. Employee Benefits Trust (ISF) |
| 8. Purchasing | 18. Personal Injury, Property Damage (ISF) |
| 9. Mail Services | |
| 10. Information Services | |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above 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

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by Anita Dagan for

Shirley Tourel

**Hitomi Sekine, Bureau Chief
Local Government Policy & Reporting
Division of Accounting and Reporting**

Name
Assistant-Auditor Controller

Title

06/10/15

06/29/15

Date

Date

**Negotiated by Sandeep Singh
Telephone (916) 445-2987**

cc: State and Federal Agencies

Attachment

County of San Mateo
OMB Cost Allocation Plan

Actual FY14 for use in FY16
12/29/2014

Summary Schedule

Department	12540 Copy Center	11000 Bd of Supvrs	13100 Assessor	13200 Admin & Suppt	13300 Elections	13400 Recorder	15100 Tax Collector	19100 Memberships	19400 Msg Switch	19500 First 5
1 Building Depreciation	\$0	\$67,485	\$97,013	\$0	\$1,638	\$36,104	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	7,053	0	17,655	54,059	0	0	20,758	0
3 12100 County Manager	0	9,036	258,003	4,021	7,920	8,310	0	2,004	480	9,694
4 12210 Real Property	0	0	0	0	0	0	0	0	0	2,363
5 14000 Controller	0	14,685	47,137	6,533	16,978	18,216	0	5,245	1,201	19,472
6 15100 & 15200 Treas & Tax	0	731	2,981	264	4,336	1,098	0	2,047	225	1,045
7 17000 Human Resources	0	16,006	61,576	7,003	9,604	15,390	0	1,601	0	6,843
8 12400 Public Safety Comm	0	0	0	0	0	0	0	0	0	0
9 15300 Revenue Services	0	0	0	0	0	(6)	0	0	0	0
10 17810 & 17820 Purchasing	0	6,519	0	0	1,881	1,714	0	0	0	512
11 17830 Mail Services	0	551	56,363	0	0	0	0	0	0	53
13 18000 Information Services	0	1,525	5,919	0	14,934	2,235	0	234	5,733	1,278
14 16000 County Counsel	0	236,854	321,659	0	36,756	15,463	0	0	0	1,350
15 19200 Grand Jury	0	738	2,491	344	1,236	591	0	465	150	2,136
16 47300 Building Services	0	30,249	53,622	0	13,606	33,764	0	713	0	0
Total Current Allocations	0	384,381	913,817	18,165	126,543	186,939	0	12,308	28,546	44,746
Less: Prior Year Allocations & Adj	0	421,449	489,668	14,283	1,682,693	190,140	0	18,499	119,274	116,156
Carry-Forward	0	(37,068)	424,149	3,882	(1,556,150)	(3,201)	0	(6,191)	(90,728)	(71,410)
Proposed Costs	\$0	\$347,313	\$1,337,966	\$22,046	\$(1,429,607)	\$183,737	\$0	\$6,117	\$(62,182)	\$(26,664)

**County of San Mateo
OMB Cost Allocation Plan**

Actual FY14 for use in FY16
12/29/2014

Summary Schedule

Department	20000 Retirement	22/23/24000 Courts	25000 DA	25151 Public Administrator	26000 Child Suppt Services	27000 Co Suppt of Courts	28100 Private Defender	30100 Sheriff Admin	30500 Sheriff Opers	30544 OES
1 Building Depreciation	\$0	\$3,243	\$425,202	\$0	\$51,283	\$0	\$0	\$944,333	\$333,526	\$11,397
2 Equipment Depreciation	0	0	10,078	0	0	0	0	859,755	1,348,620	2,418
3 12100 County Manager	11,125	100,197	58,962	0	36,538	0	12,660	88,767	104,725	2,959
4 12210 Real Property	0	0	0	0	0	0	0	8,398	8,028	0
5 14000 Controllor	21,847	223,294	142,466	0	57,270	278	27,537	166,889	174,337	5,065
6 15100 & 15200 Treas & Tax	4,853	32	8,398	4,005	2,111	396	7	28,282	0	0
7 17000 Human Resources	24,953	240,309	95,133	0	69,163	0	0	156,230	156,060	4,002
8 12400 Public Safety Comm	0	0	4,180	0	0	0	0	114,478	0	0
9 15300 Revenue Services	(5)	0	0	0	0	(56,918)	(18,695)	0	0	0
10 17810 & 17820 Purchasing	2,206	0	3,063	0	3,398	0	0	39,396	22,691	32,913
11 17830 Mail Services	15,911	45,625	6,547	0	16,081	0	0	14,624	0	0
13 18000 Information Services	0	0	22,303	0	8,842	20	0	127,074	55,194	15,258
14 16000 County Counsel	33,788	168,153	54,718	3,511	7,360	0	0	310,310	0	1,553
15 19200 Grand Jury	1,286	0	12,965	0	16,450	0	3,953	29,700	22,532	403
16 47300 Building Services	0	16	173,428	0	34,075	10,020	2,619	170,447	82,849	7,621
Total Current Allocations	115,964	780,869	1,017,442	7,516	302,570	(46,205)	28,081	3,058,681	2,308,562	83,587
Less: Prior Year Allocations & Adj	150,264	778,825	888,003	(15,542)	290,223	(103,461)	11,082	2,113,679	1,460,390	106,209
Carry-Forward	(34,300)	2,044	129,439	23,058	12,347	57,256	16,999	945,002	848,172	(22,622)
Proposed Costs	\$81,664	\$782,912	\$1,146,881	\$30,574	\$314,916	\$11,051	\$45,080	\$4,003,684	\$3,156,734	\$60,966

**County of San Mateo
OMB Cost Allocation Plan**

Actual FY14 for use in FY16
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Summary Schedule

Department	31000 Sheriff Detention	31500 Sheriff Custody	32100 Probation Admin	32200 Probation Adult	32500 Probation Juvenile	32800 Probation Inst	33000 Coroner	35000 Envt'l Services	35500 Struc Fire Prot	35600 Co Svc Area #1
1 Building Depreciation	\$1,162,913	\$238,601	\$2,933,996	\$222,454	\$21,632	\$35,004	\$47,176	\$0	\$0	\$21,782
2 Equipment Depreciation	7,582	0	0	520	520	0	5,582	2,222	15,276	7,889
3 12100 County Manager	112,148	51,825	11,457	58,799	64,463	62,247	6,622	0	4,602	1,515
4 12210 Real Property	0	0	0	5,496	0	0	101	0	0	0
5 14000 Controller	186,523	88,074	26,155	99,477	108,824	102,406	12,260	0	10,012	4,014
6 15100 & 15200 Treas & Tax	3,281	3,933	1,605	6,230	4,764	4,397	2,375	0	4	1,027
7 17000 Human Resources	174,348	80,031	17,471	95,733	101,407	105,329	11,562	0	0	0
8 12400 Public Safety Comm	0	0	79,572	0	0	0	4,398	0	0	0
9 15300 Revenue Services	0	(1,711)	0	(14,059)	(4,270)	0	0	0	0	0
10 17810 & 17820 Purchasing	0	10,961	13,354	345	0	5,141	1,851	0	0	0
11 17830 Mail Services	0	0	8,889	0	0	0	921	0	0	0
13 18000 Information Services	24,378	4,230	87,971	4,086	4,975	2,491	5,630	0	1	1
14 16000 County Counsel	0	0	98,699	0	0	0	34,595	0	0	0
15 19200 Grand Jury	12,318	5,762	1,303	6,297	7,027	6,111	619	0	1,437	473
16 47300 Building Services	500,464	139,118	30,951	119,651	56,611	266,819	25,674	0	0	0
Total Current Allocations	2,183,954	620,824	3,311,421	605,030	365,954	589,944	159,367	2,222	31,332	36,701
Less: Prior Year Allocations & Adj	820,691	1,369,153	3,217,595	477,080	432,385	1,245,447	163,938	23,931	44,436	44,386
Carry-Forward	1,363,263	(748,329)	93,826	127,950	(66,431)	(655,503)	(4,571)	(21,709)	(13,104)	(7,685)
Proposed Costs	\$3,547,217	\$(127,504)	\$3,405,247	\$732,980	\$299,523	\$(65,560)	\$154,797	\$(19,487)	\$18,227	\$29,015

**County of San Mateo
OMB Cost Allocation Plan**

Actual FY14 for use in FY16
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Summary Schedule

Department	35700 LAFCO	35800 Fire Protection	37000 Library	38000 Planning	39000 Parks & Rec	39500 Fish & Game	39700 Parks Acq & Dev	39800 Coyote Pt Marina	45100 Public Works Adm	45200 Road Fund
1 Building Depreciation	\$0	\$21,451	\$17,184	\$29,019	\$571,077	\$0	\$0	\$220,054	\$209,897	\$385,423
2 Equipment Depreciation	0	83,284	0	0	9,260	0	3,997	0	91,318	0
3 12100 County Manager	543	4,579	58,414	21,622	25,753	0	229	1,916	80,598	0
4 12210 Real Property	0	0	0	0	0	0	0	0	0	0
5 14000 Controller	1,015	12,230	111,463	35,660	49,641	0	655	3,914	158,373	0
6 15100 & 15200 Treas & Tax	153	3,238	19,424	2,296	11,012	0	225	1,202	28,881	0
7 17000 Human Resources	800	0	85,313	37,903	44,561	0	0	3,201	121,364	0
8 12400 Public Safety Comm	0	7,622	0	0	3,294	0	0	0	9,764	0
9 15300 Revenue Services	0	0	0	(9)	0	0	0	0	0	0
10 17810 & 17820 Purchasing	0	7,081	502	1,704	17,195	0	0	0	44,317	0
11 17830 Mail Services	306	0	153	7,935	2,204	0	0	2,066	8,488	0
13 18000 Information Services	220	102	3,113	7,579	8,036	0	0	52	22,739	0
14 16000 County Counsel	1,552	10,399	338	283,503	71,891	0	0	0	102,697	0
15 19200 Grand Jury	65	1,430	7,132	1,960	2,240	0	126	181	12,324	0
16 47300 Building Services	0	13,647	32,170	62,254	8,721	0	0	0	76,273	0
Total Current Allocations	4,657	165,063	335,205	491,425	824,884	0	5,231	232,586	967,033	385,423
Less: Prior Year Allocations & Adj	4,135	243,272	317,432	427,911	828,444	0	34,463	10,451	585,085	393,029
Carry-Forward	522	(78,209)	17,773	63,514	(3,560)	0	(29,232)	222,135	381,948	(7,606)
Proposed Costs	\$5,178	\$86,854	\$352,979	\$554,939	\$821,324	\$0	\$(24,000)	\$454,722	\$1,348,981	\$377,816

County of San Mateo
OMB Cost Allocation Plan

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Summary Schedule

Department	47400 Tower Rd Constr	47600 Equip & Fleet Mnt	48200 Waste Mgt	48500 Airports	55000 Health Services	55141 Animal Control	55142 Animal Licensing	55512 UC Coop Ext	56000 Emer Med Svcs	57000 Aging & Adult Svcs
1 Building Depreciation	\$0	\$24,280	\$0	\$0	\$427,316	\$0	\$0	\$0	\$210,784	\$1,000,178
2 Equipment Depreciation	0	1,276,950	0	0	0	0	0	0	0	0
3 12100 County Manager	4,580	13,224	5,429	5,331	36,693	4,405	680	460	7,590	62,002
4 12210 Real Property	0	0	0	4,392	0	0	0	1,976	0	4,452
5 14000 Controller	8,510	30,913	9,889	11,372	64,247	9,907	1,549	2,687	15,420	181,396
6 15100 & 15200 Treas & Tax	1,836	12,049	781	3,199	5,153	467	100	2,796	795	127,401
7 17000 Human Resources	8,003	18,407	7,203	7,203	74,859	0	0	800	4,802	108,042
8 12400 Public Safety Comm	0	0	0	0	0	92,840	0	0	0	0
9 15300 Revenue Services	0	0	0	0	0	(43)	0	0	0	0
10 17810 & 17820 Purchasing	13,778	74,679	4,746	5,919	6,844	0	0	0	1,704	8,903
11 17830 Mail Services	0	0	0	0	22	0	0	0	188	11,409
13 18000 Information Services	0	48	5	15	39,718	4,797	133	140	1,290	19,301
14 16000 County Counsel	0	0	0	0	25,637	(3,064)	0	0	(2,693)	331,816
15 19200 Grand Jury	388	1,733	1,016	727	4,166	1,375	212	39	1,745	15,976
16 47300 Building Services	1,001	13,277	87	101	5,345	0	0	0	1,280	12,510
Total Current Allocations	38,096	1,465,559	29,156	38,258	689,999	110,684	2,674	8,898	242,905	1,883,384
Less: Prior Year Allocations & Adj	37,759	2,156,611	66,781	24,252	213,854	31,821	1,737	494	56,090	330,695
Carry-Forward	337	(691,052)	(37,625)	14,006	476,145	78,863	937	8,404	186,815	1,552,689
Proposed Costs	\$38,433	\$774,506	\$(8,470)	\$52,263	\$1,166,145	\$189,547	\$3,611	\$17,302	\$429,720	\$3,436,074

County of San Mateo
OMB Cost Allocation Plan

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Summary Schedule

Department	58000 IHSS- PA	59000 Envntal Health	60000 Food Services	61000 Mental Health	62000 Public Health	62400 Child Health	62600 Field Svcs	62800 Prenatal	62900 CCS	63000 Corr Health
1 Building Depreciation	\$35,867	\$2	\$0	\$629,897	\$626,506	\$0	\$0	\$2,102	\$0	\$0
2 Equipment Depreciation	0	4,005	9,309	0	238,313	0	0	0	0	3,771
3 12100 County Manager	11,566	35,764	11,873	226,059	35,612	24,159	16,298	12,267	18,547	30,222
4 12210 Real Property	0	12,398	0	64,065	7,537	11,192	4,875	7,830	1	0
5 14000 Controller	27,685	61,973	30,223	420,110	65,296	40,254	27,562	21,020	30,709	51,035
6 15100 & 15200 Treas & Tax	3,609	7,496	15,644	118,803	11,486	4,126	3,017	2,054	2,678	3,434
7 17000 Human Resources	4,606	61,544	19,207	324,686	59,047	44,353	29,211	20,744	33,613	49,963
8 12400 Public Safety Comm	0	2,345	0	0	784	0	0	0	0	0
9 15300 Revenue Services	0	(2,585)	0	0	0	0	0	0	0	0
10 17810 & 17820 Purchasing	0	6,579	0	14,181	13,847	8,046	0	0	0	3,929
11 17830 Mail Services	6,254	12,359	0	12,765	15,695	0	0	0	0	1,713
13 18000 Information Services	0	12,513	176	83,711	32,540	4,802	2,030	2,299	1,581	8,449
14 16000 County Counsel	1,148	(19,086)	0	27,971	1,428	(4,179)	0	0	0	(3,898)
15 19200 Grand Jury	9,432	3,488	1,207	34,106	6,183	9,394	4,703	1,130	4,268	2,932
16 47300 Building Services	449	6,526	901	127,981	11,801	26	2,106	2,814	0	0
Total Current Allocations	100,616	205,321	88,541	2,084,335	1,126,074	142,174	89,802	72,260	91,396	151,550
Less: Prior Year Allocations & Adj	93,785	200,657	89,189	1,669,327	290,269	127,557	68,697	50,536	98,827	159,071
Carry-Forward	6,831	4,664	(648)	415,008	835,805	14,617	21,105	21,724	(7,431)	(7,521)
Proposed Costs	\$107,447	\$209,986	\$87,894	\$2,499,344	\$1,961,880	\$156,792	\$110,908	\$93,984	\$83,964	\$144,028

County of San Mateo
OMB Cost Allocation Plan

Actual FY14 for use in FY16
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Summary Schedule

Department	73300 Vocational Rehab	74100 Alcohol & Drugs	74200 C&FS	74400 Out of Home Pl	74500 A&D Prevention	75100 Homeless Safety Net	75200 Comm Capacity	79000 Dept of Housing	79210 Co Comm Devel	79300 Housing Authority
1 Building Depreciation	\$0	\$12,109	\$61,822	\$0	\$0	\$10,272	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 12100 County Manager	17,701	11,066	89,894	9,824	10,827	5,424	5,688	1,579	10,347	15,022
4 12210 Real Property	15,758	7,127	36,034	0	0	2,220	628	0	1,189	7,544
5 14000 Controller	34,745	24,067	156,625	19,587	23,562	11,780	11,548	2,338	21,431	20,344
6 15100 & 15200 Treas & Tax	7,931	0	15,487	1,762	21	1,148	3,102	0	1,205	0
7 17000 Human Resources	27,211	0	145,320	8,803	0	2,401	8,763	3,201	5,602	36,014
8 12400 Public Safety Comm	0	0	0	0	0	0	0	0	0	0
9 15300 Revenue Services	0	0	0	0	0	0	0	0	0	0
10 17810 & 17820 Purchasing	512	2,570	1,950	0	0	345	0	680	0	0
11 17830 Mail Services	0	0	0	0	0	0	0	194	0	0
13 18000 Information Services	7,787	1,569	26,584	2,415	0	647	2,666	0	1,023	0
14 16000 County Counsel	0	0	1,678	0	0	0	0	16,791	0	(63,826)
15 19200 Grand Jury	1,984	15,274	9,149	1,921	3,381	2,498	635	76	69,991	2
16 47300 Building Services	13,554	6,897	40,302	12,114	0	27,062	4,602	0	0	0
Total Current Allocations	127,183	80,680	584,846	56,426	37,791	63,797	37,634	24,859	110,788	15,099
Less: Prior Year Allocations & Adj	87,229	69,645	404,986	47,866	31,747	20,489	35,022	12,884	36,314	150,682
Carry-Forward	39,954	11,035	179,860	8,560	6,044	43,308	2,612	11,975	74,474	(135,583)
Proposed Costs	\$167,138	\$91,715	\$764,706	\$64,986	\$43,835	\$107,105	\$40,245	\$36,834	\$185,263	\$(120,483)

County of San Mateo
OMB Cost Allocation Plan

Actual FY14 for use in FY16
12/29/2014

Summary Schedule

Department	64000 AIDS Program	65000 Ag Comm	66000 SMMC	66800 SMCGLT Care	68000 Comm Primary Care	70100 Human Svcs Agency	71000 Hsg & Comm Svcs	72000 Income Maint	73000 Job Train & Ec Dev	73260 CalWORKS
1 Building Depreciation	\$121,496	\$1,844	\$186,273	\$0	\$74,599	\$188	\$12,447	\$44,404	\$41,316	\$0
2 Equipment Depreciation	0	0	0	0	0	23,039	0	6,125	0	0
3 12100 County Manager	10,645	12,875	331,525	2,416	151,864	28,846	15,849	188,224	20,457	16,361
4 12210 Real Property	0	2,129	0	4,071	50,259	40,495	0	47,753	6,589	19,893
5 14000 Controller	17,961	20,913	655,411	3,930	267,136	363,904	25,562	311,601	37,222	26,268
6 15100 & 15200 Treas & Tax	998	1,138	133,509	25	34,657	181,200	1,362	10,976	3,306	0
7 17000 Human Resources	17,207	23,041	509,328	3,922	255,491	43,177	28,811	308,063	28,011	27,211
8 12400 Public Safety Comm	0	0	0	0	0	413	0	0	0	0
9 15300 Revenue Services	0	(168)	(23,630)	0	0	(2,053)	0	0	0	0
10 17810 & 17820 Purchasing	0	0	239,576	0	0	4,254	5,121	8,026	1,881	670
11 17830 Mail Services	0	1,200	29,541	0	0	106,454	0	0	0	0
13 18000 Information Services	1,726	5,476	265,577	241	37,320	80,079	5,288	96,298	5,589	584
14 16000 County Counsel	0	9,498	364,746	0	0	81,525	7,563	0	0	0
15 19200 Grand Jury	7,225	2,110	111,203	244	17,062	109,995	1,198	18,664	18,441	1,566
16 47300 Building Services	13,454	10,792	713,313	37,285	151,469	1,484	0	44,018	672	28,223
Total Current Allocations	190,712	90,847	3,516,372	52,133	1,039,858	1,062,999	103,201	1,084,151	163,483	120,775
Less: Prior Year Allocations & Adj	105,243	120,242	5,420,571	448,151	769,172	547,056	79,009	1,231,751	113,169	100,218
Carry-Forward	85,469	(29,395)	(1,904,199)	(396,018)	270,686	515,943	24,192	(147,600)	50,314	20,557
Proposed Costs	\$276,181	\$61,453	\$1,612,174	\$(343,885)	\$1,310,543	\$1,578,941	\$127,392	\$936,552	\$213,797	\$141,333

County of San Mateo
OMB Cost Allocation Plan

Actual FY14 for use in FY16
12/29/2014

Summary Schedule

Department	80000 Non- Departmental	84000 Crim Just Constr	85000 Capital Projects	89000 Debt Services	Districts	Law Library	Cities	Schools	Benefits Trust Fund	Risk Mgt Trust Fund
1 Building Depreciation	\$548,790	\$0	\$0	\$0	\$466,225	\$19,325	\$0	\$0	\$0	\$0
2 Equipment Depreciation	8,637	0	86,740	0	0	0	0	0	0	0
3 12100 County Manager	73,748	0	4,874	27,947	0	0	0	0	0	0
4 12210 Real Property	0	0	0	0	99	0	128	0	0	0
5 14000 Controller	160,690	0	13,119	61,931	580	0	0	0	0	0
6 15100 & 15200 Treas & Tax	435	0	3,591	1,644	0	0	0	450,993	0	0
7 17000 Human Resources	0	0	0	0	0	0	0	0	117,516	184,383
8 12400 Public Safety Comm	114,617	0	0	0	292,464	0	4,047,836	0	0	0
9 15300 Revenue Services	0	0	0	0	0	0	(7)	0	0	0
10 17810 & 17820 Purchasing	0	0	9,356	0	98	0	0	0	0	0
11 17830 Mail Services	0	0	0	0	0	0	0	0	0	0
13 18000 Information Services	245,344	0	1,282	0	0	0	0	0	92	0
14 16000 County Counsel	0	0	0	0	(107,942)	45	0	289,182	0	111,033
15 19200 Grand Jury	23,026	0	1,522	8,726	0	0	0	0	0	0
16 47300 Building Services	20,316	0	165,302	24,549	0	12,337	0	0	0	0
Total Current Allocations	1,195,604	0	285,785	124,796	651,525	31,706	4,047,958	740,175	117,608	295,416
Less: Prior Year Allocations & Adj	740,287	0	32,994	80,924	656,945	722	4,079,605	911,802	65,730	153,096
Carry-Forward	455,317	0	252,791	43,872	(5,420)	30,984	(31,647)	(171,627)	51,878	142,320
Proposed Costs	\$1,650,921	\$0	\$538,576	\$168,668	\$646,106	\$62,691	\$4,016,310	\$568,547	\$169,485	\$437,736

County of San Mateo
OMB Cost Allocation Plan

Actual FY14 for use in FY16
12/29/2014

Summary Schedule

Department	Unempl Ins Trust Fund	Gen'l Liab Trust Fund	All Other	12310 Facil Plan&Devel	39600 Off- Hwy Veh Lic	74000 Youth & Family Services	48340 1/2 Cent Transportatio n Fund	F200 Flood Control Fund	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$0	\$25,988	\$0	\$0	\$0	\$0	\$800,736	\$0	\$13,493,653
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	4,204,733
3 12100 County Manager	0	0	0	0	0	0	170	0	0	2,908,663
4 12210 Real Property	0	0	714	0	0	0	0	0	0	385,734
5 14000 Controller	0	0	16,537	0	0	0	371	0	0	5,380,069
6 15100 & 15200 Treas & Tax	0	0	0	0	0	0	0	0	0	1,336,268
7 17000 Human Resources	9,635	0	196	0	0	0	0	0	0	4,412,495
8 12400 Public Safety Comm	0	0	986,165	0	0	0	0	0	0	5,760,773
9 15300 Revenue Services	0	0	(55)	0	0	0	0	0	0	(124,214)
10 17810 & 17820 Purchasing	0	0	5,738	0	0	0	0	0	0	660,674
11 17830 Mail Services	0	0	335	0	0	0	0	0	0	384,845
13 18000 Information Services	0	0	19	0	0	0	0	0	0	1,437,301
14 16000 County Counsel	0	0	(44,570)	0	0	0	0	0	0	2,815,953
15 19200 Grand Jury	0	0	4,317	0	0	0	53	0	0	696,726
16 47300 Building Services	0	0	0	0	0	0	0	0	0	3,459,334
Total Current Allocations	9,635	0	995,385	0	0	0	594	800,736	0	47,213,008
Less: Prior Year Allocations & Adj	1,316	0	1,449,018	0	0	14,970	9,279	757,376	0	43,968,617
Carry-Forward	8,319	0	(453,633)	0	0	(14,970)	(8,685)	43,360	0	3,244,391
Proposed Costs	\$17,954	\$0	\$541,753	\$0	\$0	\$(14,970)	\$(8,090)	\$844,095	\$0	\$50,457,399