



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: August 10, 2016
Filing Ref: SMA17

Pursuant to federal Office of Management and Budget (OMB) Circular 2 CFR Part 225, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2016-17** 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 **2014-15** fiscal year and as estimated costs for the **2016-17** 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, 2016**, 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 | 10. County Counsel |
| 2. County Manager | 11. Building Services |
| 3. Real Property | 12. Fleet Maintenance (ISF) |
| 4. Human Resources | 13. Tower Road Construction (ISF) |
| 5. Public Safety Communications | 14. Workers' Compensation Insurance (ISF) |
| 6. Revenue Services | 15. Long Term Disability (ISF) |
| 7. Purchasing | 16. Personal Injury, Property Damage (ISF) |
| 8. Mail Services | 17. Employee Benefits Fund (ISF) |
| 9. 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 2 CFR Part 225, 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 2016-17 Cost Allocation Plan.

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 Controller

Title

8-18-2016

8-25-2016

Date

Date

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

cc: State and Federal Agencies

Attachment

**County of San Mateo
OMB A-87 Cost Allocation Plan**

Actual FY15 for use in FY17
12/28/2015

Summary Schedule

Department	12540 Copy Center	19200 Grand Jury	11000 Bd of Supvrs	13100 Assessor	13200 Admin & Suppt	13300 Elections	13400 Recorder	15100 Tax Collector	19100 Office of Sustainability	19400 Msg Switch
1 Building Depreciation	\$0	\$0	\$68,763	\$101,288	\$0	\$2,412	\$38,762	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	6,612	0	31,431	59,046	0	0	20,758
3 12100 County Manager	0	0	7,995	620,265	3,280	6,106	6,512	0	2,450	467
4 12210 Real Property	0	0	0	0	0	0	0	0	0	0
5 14000 Controller	0	161,311	17,528	56,321	7,196	14,144	14,110	0	5,963	1,227
6 15100 & 15200 Treas & Tax	0	0	1,167	3,754	679	3,381	1,187	0	2,292	213
7 17000 Human Resources	0	0	24,120	84,186	10,215	13,139	20,781	0	3,285	0
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	(11)	0	0	0
10 17810 & 17820 Purchasing	0	0	583	7,577	73	20,088	3,959	0	527	322
11 17830 Mail Services	0	0	797	69,563	0	0	0	0	0	0
13 18000 Information Services	0	0	18,084	44,088	2,261	16,083	12,714	0	6,438	25,479
14 16000 County Counsel	0	0	321,071	251,012	0	0	0	0	0	0
16 47300 Building Services	0	0	3,266	5,793	0	1,466	3,644	0	0	0
Total Current Allocations	0	161,311	463,372	1,250,460	23,705	108,251	160,704	0	20,955	48,466
Less: Prior Year Allocations	1,332	0	354,948	1,238,383	15,666	674,875	208,179	0	12,428	5,069
Carry-Forward	(1,332)	0	108,425	12,077	8,040	(566,625)	(47,475)	0	8,528	43,397
Proposed Costs	\$(1,332)	\$161,311	\$571,797	\$1,262,537	\$31,745	\$(458,374)	\$113,229	\$0	\$29,483	\$91,863

**County of San Mateo
OMB A-87 Cost Allocation Plan**

Actual FY15 for use in FY17
12/28/2015

Summary Schedule

Department	19500 First 5	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
1 Building Depreciation	\$0	\$0	\$3,206	\$441,869	\$0	\$81,544	\$0	\$0	\$1,260,159	\$335,088
2 Equipment Depreciation	0	0	0	93,289	0	0	0	0	1,521,909	1,578,260
3 12100 County Manager	9,532	9,325	67,580	48,157	0	27,241	0	13,753	79,861	86,318
4 12210 Real Property	387	0	0	0	0	0	0	0	2,270	3,052
5 14000 Controller	23,777	21,179	198,173	154,279	0	58,219	0	36,129	176,565	195,958
6 15100 & 15200 Treas & Tax	1,269	5,424	25	8,416	0	2,562	458	16	30,348	0
7 17000 Human Resources	8,785	27,478	320,913	130,682	0	92,734	0	0	231,673	213,504
8 12400 Public Safety Comm	0	0	0	4,170	0	0	0	0	114,664	0
9 15300 Revenue Services	0	(36)	0	0	0	0	(489,749)	(161,279)	0	0
10 17810 & 17820 Purchasing	774	1,131	0	3,528	0	1,209	0	0	49,508	45,632
11 17830 Mail Services	0	19,331	61,646	8,499	0	33,324	0	0	17,484	0
13 18000 Information Services	17,171	8,411	0	155,126	0	49,763	87	26,103	329,406	211,431
14 16000 County Counsel	4,183	11,103	192,944	33,493	0	2,818	0	0	363,168	195
16 47300 Building Services	0	0	0	18,697	0	3,681	1,225	283	18,291	8,934
Total Current Allocations	65,877	103,344	844,487	1,100,204	0	353,096	(487,979)	(84,995)	4,195,306	2,678,372
Less: Prior Year Allocations	92,026	93,934	818,650	970,658	0	243,014	(263,388)	(51,407)	2,405,552	1,802,561
Carry-Forward	(26,149)	9,411	25,838	129,546	0	110,082	(224,591)	(33,588)	1,789,754	875,811
Proposed Costs	\$39,728	\$112,755	\$870,325	\$1,229,750	\$0	\$463,179	\$(712,570)	\$(118,583)	\$5,985,060	\$3,554,184

**County of San Mateo
OMB A-87 Cost Allocation Plan**

Actual FY15 for use in FY17
12/28/2015

Summary Schedule

Department	30544 OES	31000 Sheriff Detention	31500 Sheriff Custody	32100 Probation Admin	32200 Probation Adult	32500 Probation Juvenile	32800 Probation Inst	33000 Coroner	35000 Env't Services	35500 Struc Fire Prot
1 Building Depreciation	\$12,027	\$1,165,262	\$237,656	\$2,920,917	\$232,067	\$30,655	\$35,356	\$53,109	\$0	\$22,617
2 Equipment Depreciation	2,418	6,411	428	11,165	0	0	0	6,124	0	15,276
3 12100 County Manager	2,586	91,848	42,190	10,926	45,105	51,931	50,284	23,449	0	5,150
4 12210 Real Property	0	0	0	0	2,107	0	0	8	0	0
5 14000 Controller	6,005	206,380	95,196	24,643	99,431	116,512	111,499	10,409	0	13,530
6 15100 & 15200 Treas & Tax	0	3,668	3,520	4,736	5,252	5,350	5,833	3,025	0	4
7 17000 Human Resources	5,474	241,971	108,394	29,120	132,121	138,033	142,785	13,843	0	0
8 12400 Public Safety Comm	0	0	0	79,376	0	0	0	4,593	0	0
9 15300 Revenue Services	0	0	(13,534)	0	(101,334)	(30,297)	0	0	0	0
10 17810 & 17820 Purchasing	3,143	9,766	7,390	8,518	16,908	13,575	21,939	652	0	0
11 17830 Mail Services	0	0	0	12,652	0	0	0	1,399	0	0
13 18000 Information Services	70,253	207,206	54,593	434,490	50,295	66,787	54,829	15,966	0	9,670
14 16000 County Counsel	14,159	0	0	106,092	0	0	0	21,690	0	0
16 47300 Building Services	818	60,860	14,986	5,456	12,887	9,973	30,932	2,773	0	0
Total Current Allocations	116,884	1,993,373	550,819	3,648,090	494,837	402,521	453,458	157,039	0	66,247
Less: Prior Year Allocations	135,175	1,918,683	511,637	3,179,422	510,939	344,738	691,164	132,867	100,283	65,874
Carry-Forward	(18,291)	74,690	39,183	468,668	(16,102)	57,782	(237,706)	24,171	(100,283)	372
Proposed Costs	\$98,593	\$2,068,063	\$590,002	\$4,116,758	\$478,735	\$460,303	\$215,751	\$181,210	\$(100,283)	\$66,619

**County of San Mateo
OMB A-87 Cost Allocation Plan**

Actual FY15 for use in FY17
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Summary Schedule

Department	35600 Co Svc Area #1	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
1 Building Depreciation	\$21,707	\$0	\$21,225	\$17,153	\$28,519	\$695,686	\$0	\$0	\$248,167	\$283,313
2 Equipment Depreciation	1,173	0	94,070	0	1,652	4,109	0	12,473	0	35,049
3 12100 County Manager	10,683	526	19,927	49,109	17,821	22,249	0	217	1,409	12,788
4 12210 Real Property	0	0	0	227	0	113	0	0	0	0
5 14000 Controller	4,223	1,225	13,450	112,125	39,022	52,897	0	571	3,228	28,418
6 15100 & 15200 Treas & Tax	892	233	4,662	25,456	2,959	15,645	0	291	1,330	37,941
7 17000 Human Resources	0	1,096	5	117,601	54,128	63,519	0	0	3,295	36,699
8 12400 Public Safety Comm	0	0	7,331	0	0	3,286	0	0	0	10,563
9 15300 Revenue Services	0	0	0	0	(79)	0	0	0	0	0
10 17810 & 17820 Purchasing	414	131	26,417	0	2,536	15,924	0	3,246	400	1,850
11 17830 Mail Services	0	124	0	56	12,054	2,532	0	0	2,088	22,931
13 18000 Information Services	3,022	1,310	10,097	63,443	34,871	61,739	0	408	1,739	109,129
14 16000 County Counsel	0	1,547	12,265	7,923	359,599	83,294	0	0	0	0
16 47300 Building Services	0	0	1,599	16,816	6,729	941	0	0	0	5,941
Total Current Allocations	42,114	6,193	211,049	409,909	559,812	1,021,932	0	17,206	261,657	584,622
Less: Prior Year Allocations	21,024	2,576	224,974	308,263	268,100	694,221	0	26,118	225,642	786,768
Carry-Forward	21,090	3,617	(13,925)	101,646	291,712	327,711	0	(8,912)	36,015	(202,146)
Proposed Costs	\$63,204	\$9,811	\$197,124	\$511,555	\$851,523	\$1,349,644	\$0	\$8,294	\$297,672	\$382,476

**County of San Mateo
OMB A-87 Cost Allocation Plan**

Actual FY15 for use in FY17
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Summary Schedule

Department	45200 Road Fund	46100 Engineering Admin	46200 Project Development & Design	47200 Road & District Maintenance	47400 Tower Rd Constr	47600 Equip & Fleet Mnt	48200 Waste Mgt	48500 Airports	55000 Health Services	55141 Animal Control
1 Building Depreciation	\$440,963	\$0	\$0	\$0	\$0	\$35,270	\$0	\$0	\$426,548	\$0
2 Equipment Depreciation	0	0	8,576	0	0	1,104,357	0	0	0	0
3 12100 County Manager	5,938	629	7,789	22,887	3,702	10,966	4,895	4,200	30,836	4,703
4 12210 Real Property	60	0	0	0	0	0	0	1,557	0	0
5 14000 Controller	13,703	1,495	16,868	50,016	8,145	25,174	11,438	9,770	69,676	12,354
6 15100 & 15200 Treas & Tax	0	0	0	0	2,137	15,943	1,248	3,872	6,672	237
7 17000 Human Resources	13,139	1,095	24,909	70,073	10,949	25,183	12,005	8,759	78,633	0
8 12400 Public Safety Comm	0	0	0	0	0	0	0	0	0	92,611
9 15300 Revenue Services	0	0	0	0	0	0	0	0	0	(557)
10 17810 & 17820 Purchasing	0	0	89	424	161	34,730	3,408	520	13,580	0
11 17830 Mail Services	0	0	0	0	0	0	0	0	0	0
13 18000 Information Services	5,982	748	5,400	15,256	2,619	10,851	5,311	4,567	254,837	13,227
14 16000 County Counsel	13,756	0	0	0	0	0	0	0	21,979	5,140
16 47300 Building Services	1,496	0	0	0	103	1,388	0	15	576	0
Total Current Allocations	495,036	3,968	63,631	158,657	27,814	1,263,861	38,305	33,259	903,337	127,715
Less: Prior Year Allocations	444,316	0	0	0	32,080	1,877,142	40,517	33,653	453,632	102,032
Carry-Forward	50,720	0	0	0	(4,265)	(613,282)	(2,212)	(393)	449,705	25,683
Proposed Costs	\$545,757	\$3,968	\$63,631	\$158,657	\$23,549	\$650,579	\$36,093	\$32,866	\$1,353,042	\$153,398

**County of San Mateo
OMB A-87 Cost Allocation Plan**

Actual FY15 for use in FY17
12/28/2015

Summary Schedule

Department	55142 Animal Licensing	55512 UC Coop Ext	56000 Emer Med Svcs	57000 Aging & Adult Svcs	58000 IHSS- PA	59000 Envtal Health	60000 Food Services	61000 Mental Health	62000 Public Health	62400 Child Health
1 Building Depreciation	\$0	\$0	\$288,053	\$998,380	\$35,802	\$2	\$0	\$629,837	\$625,380	\$0
2 Equipment Depreciation	0	0	0	0	0	2,404	5,673	0	8,383	0
3 12100 County Manager	696	298	7,417	50,360	11,525	28,824	9,299	201,021	28,848	18,545
4 12210 Real Property	0	730	0	1,578	0	4,601	0	25,486	1,942	4,056
5 14000 Controller	1,829	625	18,537	354,722	30,277	63,593	20,795	460,375	64,105	39,964
6 15100 & 15200 Treas & Tax	151	2,914	937	29,914	3,696	7,397	20,872	66,414	12,231	4,928
7 17000 Human Resources	0	1,243	6,585	149,275	2,251	84,260	25,183	470,385	81,566	60,679
8 12400 Public Safety Comm	0	0	0	0	0	2,339	0	0	787	0
9 15300 Revenue Services	0	0	0	0	0	(16,797)	0	0	0	0
10 17810 & 17820 Purchasing	0	0	0	3,477	167	5,508	4,488	14,234	4,312	1,953
11 17830 Mail Services	0	0	110	16,641	10,917	18,742	0	20,603	22,116	0
13 18000 Information Services	1,793	608	16,684	117,866	22,193	96,221	8,381	523,840	154,087	17,594
14 16000 County Counsel	0	0	(5,092)	168,735	10,094	42,470	0	142,901	11,812	(4,435)
16 47300 Building Services	0	0	138	1,349	48	704	253	13,656	1,273	0
Total Current Allocations	4,469	6,419	333,368	1,892,297	126,973	340,267	94,943	2,568,754	1,016,841	143,283
Less: Prior Year Allocations	2,299	6,698	220,474	1,448,080	100,007	207,987	88,606	2,033,626	1,076,503	123,944
Carry-Forward	2,171	(278)	112,895	444,217	26,966	132,280	6,336	535,127	(59,662)	19,339
Proposed Costs	\$6,640	\$6,141	\$446,263	\$2,336,515	\$153,940	\$472,547	\$101,279	\$3,103,881	\$957,178	\$162,622

**County of San Mateo
OMB A-87 Cost Allocation Plan**

Actual FY15 for use in FY17
12/28/2015

Summary Schedule

Department	62600 Field Svcs	62800 Prenatal	62900 CCS	63000 Corr Health	64000 AIDS Program	65000 Ag Comm	66000 SMMC	66800 SMCGLT Care	68000 Comm Primary Care	70100 Human Svcs Agency
1 Building Depreciation	\$0	\$2,098	\$0	\$0	\$121,278	\$1,823	\$194,251	\$0	\$74,465	\$278
2 Equipment Depreciation	0	0	0	13,581	0	1,236	0	0	0	3,758
3 12100 County Manager	12,601	10,313	14,623	24,755	8,570	10,086	281,037	2,012	118,467	25,314
4 12210 Real Property	1,874	2,660	0	0	0	900	0	0	18,895	13,464
5 14000 Controller	27,308	22,898	31,769	54,967	19,040	21,972	645,466	4,511	259,745	97,805
6 15100 & 15200 Treas & Tax	3,082	3,209	3,226	4,232	1,392	1,592	155,345	4	39,283	4,867
7 17000 Human Resources	40,172	29,080	46,073	69,950	24,095	31,444	664,027	5,365	356,793	63,806
8 12400 Public Safety Comm	0	0	0	0	0	0	0	0	0	412
9 15300 Revenue Services	0	0	0	0	0	(1,024)	(179,049)	0	0	(15,755)
10 17810 & 17820 Purchasing	1,004	1,879	0	6,902	1,262	74	191,888	0	22,510	3,465
11 17830 Mail Services	0	0	0	2,082	0	2,062	40,666	0	0	137,057
13 18000 Information Services	13,285	11,780	15,053	54,152	13,170	27,616	1,004,857	29,920	261,094	326,177
14 16000 County Counsel	0	0	0	17,024	0	16,925	437,973	0	0	80,776
16 47300 Building Services	230	304	0	0	1,453	1,181	77,257	4,028	20,139	165
Total Current Allocations	99,555	84,222	110,743	247,645	190,260	115,886	3,513,716	45,840	1,171,391	741,588
Less: Prior Year Allocations	83,463	58,510	91,604	144,802	189,593	119,829	3,149,656	218,935	795,796	641,181
Carry-Forward	16,092	25,712	19,139	102,843	666	(3,943)	364,061	(173,094)	375,595	100,407
Proposed Costs	\$115,647	\$109,933	\$129,882	\$350,488	\$190,926	\$111,944	\$3,877,777	\$(127,254)	\$1,546,985	\$841,995

**County of San Mateo
OMB A-87 Cost Allocation Plan**

Actual FY15 for use in FY17
12/28/2015

Summary Schedule

Department	71000 Hsg & Comm Svcs	72000 Income Maint	73000 Job Train & Ec Dev	73260 CalWORKS	73300 Vocational Rehab	74100 Alcohol & Drugs	74200 C&FS	74400 Out of Home PI	74500 A&D Prevention	75100 Homeless Safety Net
1 Building Depreciation	\$12,304	\$38,571	\$42,328	\$0	\$0	\$13,349	\$67,587	\$83	\$0	\$0
2 Equipment Depreciation	0	13,482	0	0	0	0	0	0	0	0
3 12100 County Manager	12,782	147,018	12,536	13,294	16,063	10,829	72,956	8,687	10,012	5,865
4 12210 Real Property	0	18,083	181	7,262	6,271	2,516	10,161	0	0	749
5 14000 Controller	27,736	328,568	30,248	29,713	36,827	28,449	161,805	21,083	26,303	14,934
6 15100 & 15200 Treas & Tax	1,822	10,364	3,103	0	9,636	0	17,880	1,461	33	1,531
7 17000 Human Resources	40,511	399,636	18,613	36,131	37,226	0	206,935	12,044	0	3,285
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	2,811	6,286	1,184	1,176	8,547	0	5,523	204	0	184
11 17830 Mail Services	0	0	0	0	0	0	0	0	0	0
13 18000 Information Services	18,035	463,800	30,458	35,490	137,277	24,854	164,205	19,082	18,786	15,433
14 16000 County Counsel	6,475	0	0	0	0	0	(2,387)	0	0	0
16 47300 Building Services	0	4,102	0	3,192	1,481	743	4,870	1,308	0	2,872
Total Current Allocations	122,476	1,429,911	138,651	126,259	253,328	80,739	709,535	63,953	55,134	44,852
Less: Prior Year Allocations	92,629	1,173,956	136,640	130,266	105,013	73,491	571,459	58,533	31,438	37,867
Carry-Forward	29,847	255,955	2,011	(4,008)	148,314	7,248	138,076	5,419	23,696	6,985
Proposed Costs	\$152,323	\$1,685,865	\$140,662	\$122,251	\$401,642	\$87,987	\$847,610	\$69,372	\$78,830	\$51,837

**County of San Mateo
OMB A-87 Cost Allocation Plan**

Actual FY15 for use in FY17
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Summary Schedule

Department	75200 Comm Capacity	79000 Dept of Housing	79210 Co Comm Devel	79300 Housing Authority	80000 Non-Departmental	84000 Crim Just Constr	85000 Capital Projects	89000 Debt Services	Districts	Law Library
1 Building Depreciation	\$0	\$0	\$0	\$0	\$547,354	\$0	\$0	\$0	\$486,755	\$19,103
2 Equipment Depreciation	0	0	0	0	8,638	0	93,045	0	103,783	0
3 12100 County Manager	7,353	1,212	5,281	10,388	87,523	0	3,871	22,689	16,092	0
4 12210 Real Property	3,328	0	345	3,511	0	0	0	0	21	0
5 14000 Controller	16,632	2,552	12,767	20,183	132,179	0	10,169	59,603	40,858	0
6 15100 & 15200 Treas & Tax	3,193	0	1,212	0	540	0	5,522	950	0	0
7 17000 Human Resources	18,613	4,407	7,664	49,270	0	0	0	0	9,810	0
8 12400 Public Safety Comm	0	0	0	0	57,167	0	0	0	327,657	0
9 15300 Revenue Services	0	0	0	0	0	0	0	0	0	0
10 17810 & 17820 Purchasing	2,358	0	0	0	1,262	0	27,626	1,283	1,926	0
11 17830 Mail Services	0	72	0	0	279	0	0	0	0	0
13 18000 Information Services	12,671	543	10,938	24	1,533,698	0	19,022	42,571	26,317	0
14 16000 County Counsel	0	25,131	0	29,267	79,159	0	0	0	53,898	0
16 47300 Building Services	3	0	0	0	210,004	0	45,375	3,276	261	70,830
Total Current Allocations	64,151	33,917	38,206	112,644	2,657,802	0	204,631	130,371	1,067,380	89,933
Less: Prior Year Allocations	26,333	7,929	75,739	8,959	1,037,766	0	127,750	75,861	742,476	31,242
Carry-Forward	37,818	25,988	(37,533)	103,685	1,620,036	0	76,881	54,511	324,904	58,691
Proposed Costs	\$101,969	\$59,904	\$673	\$216,329	\$4,277,838	\$0	\$281,512	\$184,882	\$1,392,283	\$148,623

**County of San Mateo
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Summary Schedule

Department	Cities	Schools	Benefits Trust Fund	Risk Mgt Trust Fund	Unempl Ins Trust Fund	Gen'l Liab Trust Fund	All Other	12310 Facil Plan&Devel	39600 Off- Hwy Veh Lic	74000 Youth & Family Services
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	29,126	0	0	0
3 12100 County Manager	0	0	0	0	0	0	0	0	0	0
4 12210 Real Property	0	0	0	0	0	0	272	0	0	0
5 14000 Controller	0	0	0	0	0	0	15,921	0	0	0
6 15100 & 15200 Treas & Tax	0	529,486	0	0	0	0	0	0	0	0
7 17000 Human Resources	0	0	80,051	95,733	37,290	0	149	0	0	0
8 12400 Public Safety Comm	4,207,307	0	1,475	0	0	0	1,007,339	0	0	0
9 15300 Revenue Services	(57)	0	0	0	0	0	(1,093)	0	0	0
10 17810 & 17820 Purchasing	0	0	0	0	0	1,385	2,318	0	0	0
11 17830 Mail Services	0	0	0	0	0	0	147	0	0	0
13 18000 Information Services	0	0	0	0	0	0	0	0	0	0
14 16000 County Counsel	0	408,544	0	0	0	0	145,616	0	0	0
16 47300 Building Services	159,358	0	0	0	0	0	70,813	0	0	0
Total Current Allocations	4,366,608	938,030	81,526	95,733	37,290	1,385	1,270,609	0	0	0
Less: Prior Year Allocations	3,788,216	998,450	98,663	239,110	6,842	3,829	1,071,350	0	0	0
Carry-Forward	578,392	(60,420)	(17,137)	(143,377)	30,448	(2,444)	199,258	0	0	0
Proposed Costs	\$4,945,001	\$877,610	\$64,389	\$(47,644)	\$67,737	\$(1,059)	\$1,469,867	\$0	\$0	\$0

**County of San Mateo
OMB A-87 Cost Allocation Plan**

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Summary Schedule

Department	48340 1/2 Cent Transportatio n Fund	F200 Flood Control Fund	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$791,543	\$0	\$14,251,933
2 Equipment Depreciation	0	0	0	4,897,693
3 12100 County Manager	162	0	0	2,872,808
4 12210 Real Property	0	0	0	138,665
5 14000 Controller	425	0	0	5,556,734
6 15100 & 15200 Treas & Tax	0	0	0	1,164,518
7 17000 Human Resources	0	0	0	5,783,924
8 12400 Public Safety Comm	0	0	0	5,921,077
9 15300 Revenue Services	0	0	0	(1,010,651)
10 17810 & 17820 Purchasing	0	0	0	647,826
11 17830 Mail Services	0	0	0	535,974
13 18000 Information Services	304	0	0	7,781,173
14 16000 County Counsel	0	0	0	3,492,316
16 47300 Building Services	0	0	0	940,240
Total Current Allocations	891	791,543	0	52,974,231
Less: Prior Year Allocations	7,379	786,289	0	44,101,391
Carry-Forward	(6,489)	5,254	0	8,485,273
Proposed Costs	\$(5,598)	\$796,797	\$0	\$61,459,504