



BETTY T. YEE
California State Controller

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of San Mateo
Redwood City, CA

Date: September 29, 2017
Filing Ref: SMA18

Pursuant to federal Office of Management and Budget (OMB) Circular 2 CFR Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2017-18** 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 **2015-16** fiscal year and as estimated costs for the **2017-18** 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, 2017**, 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 | 9. Building Services |
| 2. County Manager | 10. Fleet Maintenance (ISF) |
| 3. Real Property | 11. Tower Road Construction (ISF) |
| 4. Human Resources | 12. Workers' Compensation Insurance (ISF) |
| 5. Public Safety Comm. | 13. Long Term Disability (ISF) |
| 6. Revenue Services | 14. Personal Injury, Property Damage (ISF) |
| 7. Information Services | 15. Employee Benefits Fund (ISF) |
| 8. 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 2 CFR Part 200, 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

Shirley Tourel

**Jim Reisinger, Manager
Local Government Policy and Reporting
Local Govt Program and Services Division**

Name
Assistant Controller

Title

9-29-2017

10-5-2017

Date

Date

**Negotiated by Loc Trinh
Telephone (916) 445-2987**

cc: State and Federal Agencies

Attachments

**County of San Mateo
2 CFR Part 200 Cost Allocation Plan**

Actual FY16 for use in FY18
1/3/2017

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	\$102,344	\$0	\$3,190	\$39,973	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	6,612	0	55,951	59,046	0	0	59,465
3 Prepaymnt of Unfunded Ret Liab	0	142	7,336	20,774	3,476	2,865	3,423	0	1,442	0
4 12100 County Manager	0	92	13,888	210,644	5,868	11,792	11,227	0	855	780
5 12210 Real Property	0	0	0	0	0	0	0	0	3	0
6 14000 Controller	0	206	20,970	74,389	8,861	17,834	16,951	0	1,295	1,182
7 15100 & 15200 Treas & Tax	0	0	2,735	8,349	1,058	5,916	3,257	0	4,284	453
8 17000 Human Resources	0	0	29,509	110,053	12,836	16,055	24,258	0	0	0
9 12400 Public Safety Comm	0	0	0	0	0	0	0	0	0	0
10 15300 Revenue Services	0	0	0	0	0	0	(55)	0	0	0
11 17810 & 17820 Purchasing	0	0	461	9,540	442	65,224	4,905	0	1,599	2,833
12 17830 Mail Services	0	338	585	11,891	0	9,030	55,140	0	0	0
14 18000 Information Services	0	536	11,374	16,275	10,746	29,818	14,385	0	(2,242)	(22,347)
15 16000 County Counsel	0	0	383,183	201,627	0	0	0	0	0	0
17 47300 Building Services	0	0	(28,303)	(58,298)	0	(19,629)	(39,734)	0	(271,721)	0
Total Current Allocations	0	1,314	510,503	714,200	43,287	198,045	192,775	0	(264,485)	42,367
Less: Prior Year Allocations	0	0	384,381	913,817	18,165	126,543	186,939	0	12,308	28,546
Carry-Forward	0	0	126,122	(199,617)	25,122	71,502	5,837	0	(276,793)	13,821
Proposed Costs	\$0	\$1,314	\$636,624	\$514,584	\$68,409	\$269,547	\$198,612	\$0	\$(541,277)	\$56,187

**County of San Mateo
2 CFR Part 200 Cost Allocation Plan**

Actual FY16 for use in FY18
1/3/2017

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	\$441,870	\$0	\$82,554	\$0	\$0	\$1,260,185	\$335,106
2 Equipment Depreciation	0	0	0	319,828	0	6,959	0	0	1,332,107	1,472,998
3 Prepayment of Unfunded Ret Liab	2,084	9,762	0	60,863	0	19,957	1,105	0	117,095	160,466
4 12100 County Manager	10,840	17,361	167,642	86,276	0	46,844	18,617	18,144	175,767	144,094
5 12210 Real Property	0	0	0	0	2,026	0	0	0	4,179	3,216
6 14000 Controller	16,397	26,223	253,025	130,485	0	74,708	28,202	27,485	272,002	218,921
7 15100 & 15200 Treas & Tax	2,403	10,866	38	13,707	0	4,738	725	30	39,518	22,608
8 17000 Human Resources	10,148	32,404	395,310	171,793	0	107,555	0	0	353,868	260,392
9 12400 Public Safety Comm	0	0	0	5,060	0	0	0	0	126,880	0
10 15300 Revenue Services	0	(22)	0	0	0	0	(254,294)	(73,834)	0	0
11 17810 & 17820 Purchasing	661	1,416	0	8,644	0	483	0	0	143,353	52,815
12 17830 Mail Services	44	20,722	57,961	8,009	0	21,370	0	0	18,796	0
14 18000 Information Services	48,325	40,203	198,220	35,383	0	22,082	122,875	119,376	(21,497)	199,751
15 16000 County Counsel	(1,095)	12,958	181,967	104,319	0	3,165	0	0	337,249	28
17 47300 Building Services	0	0	0	(167,234)	0	(37,046)	(13,429)	(3,125)	(175,142)	(77,471)
Total Current Allocations	89,807	171,892	1,257,369	1,219,001	2,026	353,369	(96,199)	88,076	3,984,360	2,792,924
Less: Prior Year Allocations	44,746	115,964	780,869	1,017,442	7,516	302,570	(46,205)	28,081	3,058,681	2,308,562
Carry-Forward	45,061	55,928	476,500	201,559	(5,489)	50,800	(49,994)	59,995	925,679	484,362
Proposed Costs	\$134,868	\$227,820	\$1,733,869	\$1,420,561	\$(3,463)	\$404,169	\$(146,192)	\$148,071	\$4,910,039	\$3,277,285

**County of San Mateo
2 CFR Part 200 Cost Allocation Plan**

Actual FY16 for use in FY18
1/3/2017

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'l Services	35500 Struc Fire Prot
1 Building Depreciation	\$12,176	\$1,189,474	\$237,661	\$2,921,008	\$235,106	\$35,217	\$36,007	\$53,110	\$0	\$22,618
2 Equipment Depreciation	2,418	5,848	1,711	27,904	0	0	944	6,124	0	15,276
3 Prepayment of Unfunded Ret Liab	1,527	132,576	73,200	10,377	47,453	48,677	51,706	3,044	0	0
4 12100 County Manager	4,334	142,826	69,596	21,017	77,188	85,767	89,716	(30,739)	0	6,405
5 12210 Real Property	0	0	0	0	3,325	0	0	0	0	0
6 14000 Controller	6,550	215,698	105,114	31,746	116,558	129,554	135,580	12,834	0	9,703
7 15100 & 15200 Treas & Tax	0	8,206	7,632	9,944	9,135	9,082	10,994	5,274	0	0
8 17000 Human Resources	6,746	281,979	133,569	39,984	158,124	166,678	183,461	17,715	0	0
9 12400 Public Safety Comm	0	0	0	53,279	0	0	0	6,198	0	0
10 15300 Revenue Services	0	0	(6,256)	0	(55,181)	(14,789)	0	0	0	0
11 17810 & 17820 Purchasing	0	21,386	3,959	13,604	19,806	21,090	35,032	1,350	0	0
12 17830 Mail Services	0	0	0	4,844	5,394	0	0	1,095	0	0
14 18000 Information Services	(45,475)	174,610	138,715	(675,948)	130,978	158,156	147,579	2,500	0	42,285
15 16000 County Counsel	750	0	0	143,805	0	0	0	8,723	0	0
17 47300 Building Services	(8,233)	(586,016)	(156,521)	(79,884)	(111,868)	(88,973)	(355,754)	(28,597)	0	0
Total Current Allocations	(19,208)	1,586,586	608,381	2,521,678	636,018	550,458	335,267	58,632	0	96,286
Less: Prior Year Allocations	83,587	2,183,954	620,824	3,311,421	605,030	365,954	589,944	159,367	2,222	31,332
Carry-Forward	(102,795)	(597,367)	(12,444)	(789,743)	30,988	184,504	(254,676)	(100,736)	(2,222)	64,955
Proposed Costs	\$(122,003)	\$989,219	\$595,937	\$1,731,934	\$667,005	\$734,963	\$80,591	\$(42,104)	\$(2,222)	\$161,241

**County of San Mateo
2 CFR Part 200 Cost Allocation Plan**

Actual FY16 for use in FY18
1/3/2017

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	40100 OOS - Admin
1 Building Depreciation	\$175	\$0	\$23,137	\$0	\$28,536	\$739,834	\$0	\$0	\$279,757	\$0
2 Equipment Depreciation	0	0	306,317	0	2,832	74,677	0	43,614	0	0
3 Prepayment of Unfunded Ret Liab	0	503	0	27,210	14,776	15,767	0	0	756	0
4 12100 County Manager	(16,696)	757	(24,800)	87,939	34,206	42,591	0	418	2,393	2,818
5 12210 Real Property	0	0	0	0	5	219	0	0	0	0
6 14000 Controller	3,491	1,143	9,392	132,866	51,644	64,316	0	905	3,616	4,250
7 15100 & 15200 Treas & Tax	1,798	363	6,302	53,799	5,357	29,469	8	280	2,327	756
8 17000 Human Resources	0	1,358	33	148,971	73,967	86,545	0	0	4,051	8,095
9 12400 Public Safety Comm	0	0	6,954	0	0	3,467	0	0	0	0
10 15300 Revenue Services	0	0	0	0	0	(238)	0	0	0	0
11 17810 & 17820 Purchasing	1,544	428	64,878	0	6,476	31,825	0	413	2,472	0
12 17830 Mail Services	0	160	23	2,781	11,308	3,660	0	0	489	0
14 18000 Information Services	15,202	1,091	40,330	208,868	5,494	35,297	0	2,761	6,174	0
15 16000 County Counsel	0	4,448	6,917	6,636	86,072	68,022	0	0	0	0
17 47300 Building Services	0	0	(8,113)	(26,700)	(75,095)	(10,508)	0	0	0	0
Total Current Allocations	5,514	10,250	431,371	642,370	245,578	1,184,941	8	48,391	302,035	15,919
Less: Prior Year Allocations	36,701	4,657	165,063	335,205	491,425	824,884	0	5,231	232,586	0
Carry-Forward	(31,186)	5,593	266,307	307,165	(245,847)	360,057	0	43,160	69,449	0
Proposed Costs	\$(25,672)	\$15,843	\$697,678	\$949,535	\$(268)	\$1,544,998	\$8	\$91,551	\$371,485	\$15,919

**County of San Mateo
2 CFR Part 200 Cost Allocation Plan**

Actual FY16 for use in FY18
1/3/2017

Summary Schedule

Department	40300 OOS - Livable Community	40500 OOS - Natural Resources	40600 Solid Waste	45100 Public Works Adm	45200 Road Fund	46100 Engineering Admin	46200 Proj Dev & Design	47200 Road & District Maint	47400 Tower Rd Constr	47600 Equip & Fleet Mnt
1 Building Depreciation	\$0	\$0	\$0	\$290,996	\$474,606	\$0	\$0	\$0	\$0	\$25,164
2 Equipment Depreciation	0	0	0	27,784	0	0	8,578	0	0	1,042,146
3 Prepayment of Unfunded Ret Liab	0	1,428	1,763	10,080	3,360	647	6,470	14,063	2,437	5,410
4 12100 County Manager	2,140	6,908	2,308	26,353	12,275	968	13,264	40,980	6,491	17,481
5 12210 Real Property	256	0	0	0	9	6	0	0	0	0
6 14000 Controller	3,238	10,440	4,943	39,819	18,557	1,464	20,023	61,876	9,801	26,408
7 15100 & 15200 Treas & Tax	1,519	4,360	688	7,405	24,059	242	907	20,991	4,911	27,285
8 17000 Human Resources	1,349	10,793	6,746	47,047	16,190	1,349	29,520	86,348	13,424	31,031
9 12400 Public Safety Comm	0	0	0	11,101	0	0	0	0	0	0
10 15300 Revenue Services	0	0	0	0	0	0	0	0	0	0
11 17810 & 17820 Purchasing	0	143	0	2,586	0	0	116	2,016	1,807	83,424
12 17830 Mail Services	799	27	0	8,861	0	0	0	0	0	0
14 18000 Information Services	11,030	20,808	6,110	(70,004)	43,242	3,294	19,647	72,070	11,999	43,854
15 16000 County Counsel	0	0	0	50,481	0	0	0	0	0	0
17 47300 Building Services	0	0	0	(27,772)	(22,786)	(854)	(12,627)	0	(1,391)	(8,189)
Total Current Allocations	20,331	54,908	22,558	424,736	569,513	7,117	85,898	298,344	49,479	1,294,013
Loss: Prior Year Allocations	0	0	0	967,033	385,423	0	0	0	38,096	1,465,559
Carry-Forward	0	0	0	(542,297)	184,090	0	0	0	11,383	(171,546)
Proposed Costs	\$20,331	\$54,908	\$22,558	\$(117,561)	\$753,603	\$7,117	\$85,898	\$298,344	\$60,862	\$1,122,468

**County of San Mateo
2 CFR Part 200 Cost Allocation Plan**

Actual FY16 for use in FY18
1/3/2017

Summary Schedule

Department	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	58000 IHSS- PA	59000 Envntl Health
1 Building Depreciation	\$0	\$0	\$426,548	\$0	\$0	\$0	\$288,058	\$998,380	\$35,802	\$2
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Prepaymnt of Unfunded Ret Liab	0	2,071	24,503	18	14	0	2,140	37,176	456	23,068
4 12100 County Manager	0	7,395	70,099	5,867	867	0	9,810	92,575	18,351	50,022
5 12210 Real Property	0	1,827	10	0	0	0	0	2,391	0	5,470
6 14000 Controller	701	11,173	105,912	8,888	1,314	0	14,853	143,715	29,365	75,574
7 15100 & 15200 Treas & Tax	9,725	8,750	17,825	552	310	4,768	1,934	54,577	7,133	13,933
8 17000 Human Resources	0	12,143	118,992	0	0	71	6,756	191,124	7	105,630
9 12400 Public Safety Comm	0	0	0	89,774	0	0	0	0	0	1,872
10 15300 Revenue Services	0	0	0	(799)	0	0	0	0	0	(10,287)
11 17810 & 17820 Purchasing	0	4,354	17,850	0	379	0	0	6,528	1,310	2,624
12 17830 Mail Services	0	0	0	613	0	0	176	16,556	12,553	13,308
14 18000 Information Services	0	20,698	(344,703)	32,588	5,618	(73)	43,107	74,725	121,152	23,949
15 16000 County Counsel	0	0	(19,909)	2,187	0	0	(15,501)	(322,906)	2,954	14,465
17 47300 Building Services	(8,642)	(955)	(8,124)	0	0	0	(1,523)	(14,875)	(533)	(9,735)
Total Current Allocations	1,783	67,454	409,002	139,688	8,502	4,766	349,811	1,279,966	228,550	309,897
Less: Prior Year Allocations	29,156	38,258	689,999	110,684	2,674	8,898	242,905	1,883,384	100,616	205,321
Carry-Forward	(27,372)	29,197	(280,997)	29,004	5,828	(4,133)	106,906	(603,419)	127,934	104,576
Proposed Costs	\$(25,589)	\$96,651	\$128,005	\$168,692	\$14,329	\$633	\$456,716	\$676,547	\$356,484	\$414,473

**County of San Mateo
2 CFR Part 200 Cost Allocation Plan**

Actual FY16 for use in FY18
1/3/2017

Summary Schedule

Department	60000 Food Services	61000 Mental Health	62000 Public Health	62400 Child Health	62600 Field Svcs	62800 Prenatal	62900 CCS	63000 Corr Health	64000 AIDS Program	65000 Ag Comm
1 Building Depreciation	\$0	\$633,412	\$626,347	\$0	\$0	\$3,391	\$0	\$0	\$121,278	\$1,823
2 Equipment Depreciation	5,673	0	6,152	0	0	0	0	56,522	0	1,132
3 Prepaymnt of Unfunded Ret Liab	5,131	129,898	24,093	13,153	11,398	8,868	12,970	20,329	5,415	8,247
4 12100 County Manager	16,009	361,548	54,735	33,493	23,260	17,678	26,372	48,545	12,974	18,040
5 12210 Real Property	0	31,001	1,965	5,068	2,281	3,454	0	0	0	1,065
6 14000 Controller	24,179	547,300	83,465	53,334	35,867	26,696	40,986	73,313	20,934	27,588
7 15100 & 15200 Treas & Tax	36,367	132,148	19,532	10,110	5,833	4,466	6,491	9,740	2,033	2,841
8 17000 Human Resources	31,031	610,836	112,998	74,502	50,257	35,740	57,097	96,387	25,400	38,896
9 12400 Public Safety Comm	0	0	686	0	0	0	0	0	0	0
10 15300 Revenue Services	0	0	0	0	0	0	0	0	0	(717)
11 17810 & 17820 Purchasing	18,453	31,701	12,625	5,736	3,974	622	0	12,723	1,097	0
12 17830 Mail Services	0	20,441	15,675	1,355	0	0	1,812	2,070	0	1,567
14 18000 Information Services	30,191	671,628	13,566	17,344	18,316	19,629	18,457	46,089	23,814	7,768
15 16000 County Counsel	0	(180,128)	18,592	(11,491)	0	0	0	8,934	0	8,218
17 47300 Building Services	(1,033)	(147,601)	(17,956)	0	(1,930)	(2,578)	0	0	(14,836)	(6,001)
Total Current Allocations	166,002	2,842,183	972,477	202,604	149,257	117,965	164,185	374,652	198,108	110,468
Less: Prior Year Allocations	88,541	2,084,335	1,126,074	142,174	89,802	72,260	91,396	151,550	190,712	90,847
Carry-Forward	77,461	757,848	(153,597)	60,430	59,455	45,705	72,789	223,103	7,396	19,621
Proposed Costs	\$243,463	\$3,600,031	\$818,880	\$263,034	\$208,712	\$163,671	\$236,974	\$597,755	\$205,504	\$130,089

**County of San Mateo
2 CFR Part 200 Cost Allocation Plan**

Actual FY16 for use in FY18
1/3/2017

Summary Schedule

Department	66000 SMMC	66800 SMCGH LT Care	68000 Comm Primary Care	70100 Human Svcs Agency	71000 Hsg & Comm Svcs	72000 Income Maint	73000 Job Train & Ec Dev	73260 CalWORKS	73300 Vocational Rehab	74100 Alcohol & Drugs
1 Building Depreciation	\$235,775	\$0	\$74,465	\$368	\$5,304	\$44,724	\$42,477	\$0	\$0	\$13,349
2 Equipment Depreciation	0	0	0	14,113	0	11,805	0	0	0	0
3 Prepaymnt of Unfunded Ret Liab	196,719	1,371	106,376	16,030	10,007	81,940	5,070	7,610	8,228	0
4 12100 County Manager	482,283	2,391	223,454	41,486	21,860	248,605	17,687	23,297	25,667	9
5 12210 Real Property	977	0	25,298	15,722	0	22,489	2,089	8,554	7,813	2,943
6 14000 Controller	728,662	3,613	338,415	92,364	33,001	375,452	30,239	35,187	38,768	3,386
7 15100 & 15200 Treas & Tax	330,593	0	90,121	12,127	280	16,200	10,692	0	14,115	0
8 17000 Human Resources	839,093	4,048	464,401	73,146	48,570	489,550	31,031	44,523	48,570	0
9 12400 Public Safety Comm	0	0	0	400	0	0	0	0	0	0
10 15300 Revenue Services	(76,356)	0	0	(8,698)	0	0	0	0	0	0
11 17810 & 17820 Purchasing	529,406	0	76,161	8,100	2,622	9,230	1,528	8,005	969	0
12 17830 Mail Services	37,512	0	5,229	0	0	134,318	0	0	6,556	0
14 18000 Information Services	319,145	5,901	217,371	(368,121)	20,384	235,564	34,354	19,908	26,360	(2,948)
15 16000 County Counsel	342,923	0	0	89,101	15,310	0	0	0	0	0
17 47300 Building Services	(768,894)	(56,586)	(192,864)	(2,188)	0	(38,959)	0	(29,226)	(492)	(10,472)
Total Current Allocations	3,197,839	(39,261)	1,428,427	(16,050)	157,338	1,630,918	175,167	117,858	176,554	6,268
Less: Prior Year Allocations	3,516,372	52,133	1,039,858	1,062,999	103,201	1,084,151	163,483	120,775	127,183	80,680
Carry-Forward	(318,534)	(91,394)	388,570	(1,079,048)	54,138	546,767	11,684	(2,917)	49,370	(74,412)
Proposed Costs	\$2,879,305	\$(130,656)	\$1,816,997	\$(1,095,098)	\$211,476	\$2,177,685	\$186,851	\$114,941	\$225,924	\$(68,144)

**County of San Mateo
2 CFR Part 200 Cost Allocation Plan**

Actual FY16 for use in FY18
1/3/2017

Summary Schedule

Department	74200 C&FS	74400 Out of Home PI	74500 A&D Prevention	75100 Homeless Safety Net	75200 Comm Capacity	79000 Dept of Housing	79210 Co Comm Devel	79300 Housing Authority	80000 Non-Departmental	84000 Crim Just Constr
1 Building Depreciation	\$75,677	\$83	\$0	\$0	\$0	\$0	\$0	\$0	\$552,974	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	10,283	0
3 Prepaymnt of Unfunded Ret Liab	51,442	2,373	0	1,161	2,691	1,184	2,625	0	0	0
4 12100 County Manager	133,326	12,074	12,065	9,563	7,440	1,931	11,064	10	(5,071)	0
5 12210 Real Property	12,893	0	0	883	1,784	0	694	5,054	976	0
6 14000 Controller	201,335	18,256	18,278	14,742	11,240	2,915	19,103	16	110,323	0
7 15100 & 15200 Treas & Tax	31,894	2,954	212	2,750	3,332	0	2,471	0	1,640	38
8 17000 Human Resources	270,254	14,841	0	5,397	13,357	4,097	10,793	0	11,273	0
9 12400 Public Safety Comm	0	0	0	0	0	0	0	0	246,496	0
10 15300 Revenue Services	0	0	0	0	0	0	0	0	0	0
11 17810 & 17820 Purchasing	9,740	0	0	1,022	2,139	0	0	0	(609,108)	0
12 17830 Mail Services	0	0	0	0	0	0	259	0	0	0
14 18000 Information Services	141,036	40,706	79,685	47,983	12,798	3,445	42,460	68	480,232	0
15 16000 County Counsel	(140,301)	0	0	0	0	0	0	35,869	72,829	0
17 47300 Building Services	(45,046)	(20,881)	0	(40,481)	0	0	0	0	(26,218)	0
Total Current Allocations	742,249	70,406	110,240	43,020	54,781	13,572	89,469	41,017	846,629	38
Less: Prior Year Allocations	584,846	56,426	37,791	63,797	37,634	24,859	110,788	15,099	1,195,604	0
Carry-Forward	157,403	13,979	72,449	(20,777)	17,147	(11,287)	(21,319)	25,918	(348,974)	0
Proposed Costs	\$899,652	\$84,385	\$182,689	\$22,244	\$71,928	\$2,285	\$68,150	\$66,935	\$497,655	\$38

**County of San Mateo
2 CFR Part 200 Cost Allocation Plan**

Actual FY16 for use in FY18
1/3/2017

Summary Schedule

Department	85000 Capital Projects	89000 Debt Services	Districts	Law Library	Cities	Schools	Benefits Trust Fund	Risk Mgt Trust Fund	Unempl Ins Trust Fund	Gen'l Liab Trust Fund
1 Building Depreciation	\$6,401	\$0	\$568,892	\$19,104	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	132,410	0	112,408	0	0	0	0	0	0	0
3 Prepaymnt of Unfunded Ret Liab	0	0	0	0	0	0	0	0	0	0
4 12100 County Manager	7,119	27,065	22,979	0	0	0	0	0	0	0
5 12210 Real Property	0	0	126	0	53	0	0	0	0	0
6 14000 Controller	10,785	41,000	34,774	0	0	0	0	0	0	0
7 15100 & 15200 Treas & Tax	11,077	922	0	0	0	0	0	0	0	0
8 17000 Human Resources	0	0	15,785	0	0	0	121,407	72,395	0	24,446
9 12400 Public Safety Comm	0	0	350,970	0	4,116,429	0	1,412	0	0	0
10 15300 Revenue Services	0	0	0	0	(43)	0	0	0	0	0
11 17810 & 17820 Purchasing	57,319	1,647	5,862	0	0	0	0	0	0	0
12 17830 Mail Services	0	0	0	0	0	0	0	0	0	0
14 18000 Information Services	19,181	178,747	114,525	0	0	0	0	0	0	0
15 16000 County Counsel	0	0	62,288	0	0	179,957	0	0	0	0
17 47300 Building Services	(389,753)	(38,920)	(1,256)	0	(160,301)	0	0	0	0	0
Total Current Allocations	(145,461)	210,461	1,287,354	19,104	3,956,138	179,957	122,819	72,395	0	24,446
Less: Prior Year Allocations	285,785	124,796	651,525	31,706	4,047,958	740,175	117,608	295,416	9,635	0
Carry-Forward	(431,246)	85,664	635,829	(12,603)	(91,820)	(560,217)	5,212	(223,021)	(9,635)	0
Proposed Costs	\$(576,706)	\$296,125	\$1,923,183	\$6,501	\$3,864,318	\$(380,260)	\$128,031	\$(150,625)	\$(9,635)	\$24,446

**County of San Mateo
2 CFR Part 200 Cost Allocation Plan**

Actual FY16 for use in FY18
1/3/2017

Summary Schedule

Department	All Other	12310 Facil Plan&Devel	39600 Off- Hwy Veh Lic	74000 Youth & Family Services	48340 1/2 Cent Transp Fund	F200 Flood Control Fund	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$785,167	\$0	\$14,501,573
2 Equipment Depreciation	0	0	0	0	0	0	0	5,229,637
3 Prepaymnt of Unfunded Ret Liab	0	0	0	0	0	0	0	1,707,793
4 12100 County Manager	0	0	0	0	239	0	0	3,859,820
5 12210 Real Property	317	0	0	0	0	0	0	176,441
6 14000 Controller	0	0	0	0	362	0	0	5,908,038
7 15100 & 15200 Treas & Tax	0	0	0	0	0	0	0	1,254,262
8 17000 Human Resources	0	0	0	0	0	0	0	7,254,099
9 12400 Public Safety Comm	969,480	0	0	0	0	0	0	5,990,457
10 15300 Revenue Services	(258)	0	0	0	0	0	0	(501,827)
11 17810 & 17820 Purchasing	0	0	0	0	0	0	0	831,351
12 17830 Mail Services	117	0	0	0	0	0	0	513,446
14 18000 Information Services	(70,978)	0	0	0	1,577	0	0	3,817,174
15 16000 County Counsel	137,340	0	0	0	0	0	0	1,899,985
17 47300 Building Services	(143,696)	0	0	0	0	0	0	(4,703,565)
Total Current Allocations	892,322	0	0	0	2,177	785,167	0	47,738,684
Less: Prior Year Allocations	995,385	0	0	0	594	800,736	0	47,213,008
Carry-Forward	(103,063)	0	0	0	1,583	(15,569)	0	(5,203)
Proposed Costs	\$789,259	\$0	\$0	\$0	\$3,760	\$769,598	\$0	\$47,733,481