



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

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

**Date: September 18, 2020
Filing Ref: SMA21**

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Grants* (Uniform Guidance), found at Title 2, Code of Federal Regulations, Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in fiscal year **2020-21**. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Furthermore, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied by the Data Processing Department.

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

The indirect overhead and support service costs listed in the **Summary Schedule** (attached) are formally approved as actual costs for fiscal year **2018-19**, and as estimated costs for fiscal year **2020-21** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2020**, 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. Building Services |
| 2. Controller | 11. Card Key Services |
| 3. Human Resources | 12. Fleet Maintenance ISF |
| 4. Public Safety Communication | 13. Tower Road Construction ISF |
| 5. Revenue Services | 14. Workers' Compensation Insurance ISF |
| 6. Purchasing | 15. Long-Term Disability ISF |
| 7. Mail Services | 16. Personal Injury and Property Damage ISF |
| 8. Information Services | |
| 9. County Counsel | 17. Employee Benefits ISF |

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

Direct charges from the above cost centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the county departments' costs indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles; (2) that similar types of costs have been accorded consistent accounting treatment; and (3) that the information provided by the county and used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure, or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement, will require prior approval by the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county, and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by Uniform Guidance, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: There are no adjustments in the fiscal year 2020-21 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF SAN MATEO

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Kim-Anh Le

**SANDEEP SINGH, Manager
Local Government Policy Section
Local Govt Programs & Services Division**

Name
Deputy Controller

Title

9-21-2020

9-22-2020

Date

Date

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

cc: State and Federal Agencies

Attachment: Summary Schedule

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

Actual FY19 for use in FY21
1/31/2020

Summary Schedule

Department	19200 Grand Jury	11000 Bd of Supvsrs	13100 Assessor	13200 Admin & Suppt	13300 Elections	13400 Recorder	15100 Tax Collector	19100 Office of Sustainability	19400 Msg Switch	19500 First 5
1 Building Depreciation	\$0	\$70,374	\$100,013	\$0	\$3,190	\$38,977	\$27,463	\$0	\$0	\$0
2 Equipment Depreciation	0	0	19,769	0	153,816	39,357	11,047	0	0	0
3 Software Amortization	0	0	0	0	0	0	0	0	0	0
4 Payments to Unfunded Retirement Liabi	0	185,610	602,821	92,897	89,785	101,056	94,636	0	0	61,623
5 12100 County Manager	196	12,354	44,186	5,443	17,018	9,378	11,546	0	1,161	14,652
6 12210 Real Property	0	0	0	0	0	0	0	0	0	0
7 14000 Controller	1,473	12,338	52,549	32,549	15,497	10,787	194,809	0	653	15,774
8 15200 Treasurer	0	0	0	0	0	0	0	0	0	(243)
9 17000 Human Resources	0	30,066	113,291	12,649	17,481	26,901	18,474	0	0	12,540
10 12400 Public Safety Comm	0	0	0	0	0	0	0	0	(111,489)	0
11 12700 Revenue Services	0	0	0	0	0	16	0	0	0	0
12 17810 Purchasing	0	0	24,552	24,552	24,903	24,903	5,927	0	1,953	1,663
13 17830 Mail Services	944	884	22,866	0	10,165	43,385	13,931	0	0	4
14 18000 Information Services	204	8,615	3,357	0	21,575	8,520	15,587	0	455	2,793
15 16000 County Counsel	76,374	418,027	413,810	0	77,648	8,795	14,946	135,791	0	3,750
16 47300 Building Services	0	3,649	7,264	0	1,900	4,533	2,297	0	0	0
17 47550 Card Key Services	0	100	932	0	153	245	91	0	0	23
Total Current Allocations	79,191	742,017	1,405,409	168,089	433,132	316,851	410,754	135,791	(107,267)	112,580
Less: Prior Year Allocations	67,524	465,481	754,311	38,547	212,783	199,783	0	10,768	31,277	66,540
Carry-Forward	11,667	276,535	651,098	129,542	220,348	117,068	0	125,023	(138,544)	46,040
Proposed Costs	\$90,859	\$1,018,552	\$2,056,508	\$297,631	\$653,480	\$433,919	\$410,754	\$260,814	\$(245,812)	\$158,620

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

Actual FY19 for use in FY21
1/31/2020

Summary Schedule

Department	20000 Retirement	22/23/24000 Courts	25000 DA	26000 Child Suppt Services	27000 Co Suppt of Courts	28100 Private Defender	30100 Sheriff Admin	30500 Sheriff Opers (HIDTA)	30544 OES	31000 Sheriff Detention
1 Building Depreciation	\$0	\$3,206	\$460,786	\$78,059	\$0	\$0	\$1,295,341	\$325,378	\$11,847	\$5,314,252
2 Equipment Depreciation	0	0	20,748	3,035	0	0	433,484	728,113	2,418	38,901
3 Software Amortization	0	0	0	0	0	0	0	0	0	0
4 Payments to Unfunded Retirement Liabi	245,836	0	1,628,007	482,465	0	0	4,342,629	4,112,723	0	3,327,899
5 12100 County Manager	17,690	58,159	80,913	32,867	35,026	31,392	192,506	148,651	4,974	166,927
6 12210 Real Property	0	0	0	0	0	0	2,890	6,462	1,922	0
7 14000 Controller	29,152	129,922	100,460	77,894	29,340	77,591	279,543	155,185	7,581	151,248
8 15200 Treasurer	0	(3,767)	0	0	0	0	0	0	0	0
9 17000 Human Resources	29,703	440,384	181,798	97,057	0	0	352,425	261,167	5,848	335,352
10 12400 Public Safety Comm	0	(19,396)	0	0	0	0	121,892	(38,246)	27,863	0
11 12700 Revenue Services	31	0	0	0	336,607	104,726	0	0	0	0
12 17810 Purchasing	3,687	0	4,827	2,435	0	0	260,115	(7,728)	0	0
13 17830 Mail Services	8,809	59,477	11,192	24,525	0	0	16,380	0	0	0
14 18000 Information Services	5,082	0	37,126	28,813	0	0	(17,084)	222,017	8,107	31,267
15 16000 County Counsel	4,986	215,659	155,203	14,752	0	0	419,391	14,529	724	0
16 47300 Building Services	0	17,010	20,820	5,120	1,595	368	82,300	19,037	976	70,102
17 47550 Card Key Services	182	0	940	542	0	0	5,330	0	0	0
Total Current Allocations	345,159	900,654	2,702,821	847,563	402,568	214,076	7,787,140	5,947,289	72,258	9,435,948
Less: Prior Year Allocations	146,611	1,082,355	1,265,260	356,244	157,003	126,894	3,486,645	2,852,768	38,925	1,695,494
Carry-Forward	198,548	(181,701)	1,437,561	491,320	245,564	87,182	4,300,495	3,094,521	33,333	7,740,454
Proposed Costs	\$543,707	\$718,953	\$4,140,381	\$1,338,883	\$648,132	\$301,258	\$12,087,635	\$9,041,810	\$105,590	\$17,176,402

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

Actual FY19 for use in FY21
1/31/2020

Summary Schedule

Department	31500 Sheriff Transportation	32100 Probation Admin	32200 Probation Adult	32500 Probation Juvenile	32800 Probation Inst	33000 Coroner	35500 Struc Fire Prot	35600 Co Svc Area #1	35700 LAFCO	35800 Fire Protection
1 Building Depreciation	\$257,789	\$2,951,884	\$240,741	\$36,702	\$109,993	\$53,109	\$22,617	\$175	\$0	\$28,566
2 Equipment Depreciation	13,997	28,695	0	0	14,674	8,557	0	7,747	0	1,192,578
3 Software Amortization	0	2,450,867	0	0	0	0	0	0	0	0
4 Payments to Unfunded Retirement Liabi	1,352,747	264,302	1,412,028	1,109,465	1,230,095	105,988	0	0	19,274	0
5 12100 County Manager	48,241	5,631	70,197	50,708	50,316	8,543	0	4,566	1,110	16,269
6 12210 Real Property	0	0	3,513	0	0	0	0	0	0	0
7 14000 Controller	48,989	57,324	69,388	51,766	50,670	14,380	0	3,277	1,206	15,020
8 15200 Treasurer	0	0	0	0	0	0	(1,702)	0	(6,467)	0
9 17000 Human Resources	99,184	27,002	178,139	125,961	129,783	18,683	0	0	2,833	0
10 12400 Public Safety Comm	0	0	0	0	0	33,784	0	0	0	104,128
11 12700 Revenue Services	9,014	0	106,428	47	0	0	0	0	0	0
12 17810 Purchasing	0	105,075	0	0	0	2,089	0	3,474	0	44,489
13 17830 Mail Services	0	4,363	6,120	0	0	1,426	0	0	132	795
14 18000 Information Services	22,854	96,893	42,141	54,936	35,647	12,876	0	0	(163)	0
15 16000 County Counsel	0	132,124	0	0	0	8,684	0	0	11,193	0
16 47300 Building Services	4,192	0	22,976	21,393	32,472	3,030	0	0	0	131,702
17 47550 Card Key Services	0	3,071	(360)	(80)	(40)	127	0	0	19	0
Total Current Allocations	1,857,008	6,127,232	2,151,311	1,450,899	1,653,609	271,278	20,915	19,239	29,136	1,533,547
Less: Prior Year Allocations	640,831	6,755,643	652,062	463,616	243,682	99,130	75,590	20,451	6,640	786,524
Carry-Forward	1,216,177	(628,411)	1,499,250	987,282	1,409,927	172,148	(54,674)	(1,212)	22,496	747,023
Proposed Costs	\$3,073,185	\$5,498,820	\$3,650,561	\$2,438,181	\$3,063,536	\$443,425	\$(33,759)	\$18,027	\$51,632	\$2,280,571

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

Actual FY19 for use in FY21
1/31/2020

Summary Schedule

Department	37000 Library	38000 Planning	39000 Parks & Rec	39700 Parks Acq & Dev	39800 Coyote Pt Marina	40100 OOS - Admin	40300 OOS - Livable Community	40400 OOS Energy & Water	40500 OOS - Natural Resources	40600 Solid Waste
1 Building Depreciation	\$0	\$28,937	\$863,208	\$0	\$441,835	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	4,096	197,075	47,347	0	0	0	0	816	0
3 Software Amortization	0	0	0	0	0	0	0	0	0	0
4 Payments to Unfunded Retirement Liabi	726,133	429,214	453,980	0	11,635	59,042	79,105	0	13	50,626
5 12100 County Manager	85,436	30,681	41,844	2,617	2,806	10,262	9,472	3,457	106	7,911
6 12210 Real Property	0	0	0	0	0	0	437	0	0	2,381
7 14000 Controller	229,680	49,301	94,928	3,720	6,996	12,278	20,695	3,493	393	9,999
8 15200 Treasurer	(17)	0	(440)	(275)	(3,078)	0	0	0	0	(1,527)
9 17000 Human Resources	41,483	78,303	94,994	0	2,841	25,537	18,752	7,900	0	15,743
10 12400 Public Safety Comm	0	0	0	0	0	0	0	0	0	0
11 12700 Revenue Services	0	0	0	0	0	0	0	0	0	0
12 17810 Purchasing	0	469	28,007	1,171	0	9,225	0	0	0	7,481
13 17830 Mail Services	1,160	12,157	4,460	0	1,025	143	0	1,876	0	338
14 18000 Information Services	3,996	31,567	55,208	0	407	14,699	1,331	26	0	940
15 16000 County Counsel	14,557	120,151	224,899	0	0	0	0	0	0	0
16 47300 Building Services	148,917	7,791	1,916	0	0	3,135	0	0	0	0
17 47550 Card Key Services	227	472	698	0	0	55	55	0	95	40
Total Current Allocations	1,251,570	793,140	2,060,777	54,579	464,467	134,377	129,847	16,751	1,424	93,932
Less: Prior Year Allocations	539,108	259,104	1,519,442	46,558	298,994	(4,707)	19,363	0	59,219	25,875
Carry-Forward	712,462	534,036	541,335	8,021	165,474	139,083	110,484	0	(57,796)	68,056
Proposed Costs	\$1,964,032	\$1,327,176	\$2,602,113	\$62,600	\$629,941	\$273,460	\$240,330	\$16,751	\$(56,372)	\$161,988

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

Actual FY19 for use in FY21
1/31/2020

Summary Schedule

Department	40700 County Service Area	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	48200 Waste Mgt	48500 Airports
1 Building Depreciation	\$0	\$296,146	\$857,300	\$0	\$0	\$0	\$0	\$135,488	\$0	\$0
2 Equipment Depreciation	0	12,523	0	0	9,154	0	0	2,427,331	0	0
3 Software Amortization	0	0	0	0	0	0	0	0	0	0
4 Payments to Unfunded Retirement Liabi	3,435	279,019	153,150	16,832	176,960	383,009	66,691	91,972	0	69,018
5 12100 County Manager	5,776	24,780	16,857	3,673	10,531	33,686	5,300	20,591	0	10,752
6 12210 Real Property	0	0	0	0	0	0	0	0	0	17,836
7 14000 Controllor	2,632	82,757	12,275	1,891	10,879	37,643	7,750	79,889	0	34,281
8 15200 Treasurer	(4,309)	(43)	(1,454)	0	0	0	(5,047)	(117)	0	(804)
9 17000 Human Resources	0	47,240	16,480	1,437	27,929	83,542	14,331	31,353	0	12,374
10 12400 Public Safety Comm	0	0	0	0	0	0	0	0	0	0
11 12700 Revenue Services	0	0	0	0	0	0	0	0	0	0
12 17810 Purchasing	0	10,230	15,156	0	0	0	373	56,666	0	2,722
13 17830 Mail Services	0	8,726	0	0	0	0	0	0	0	0
14 18000 Information Services	8,407	2,881	2,326	204	4,885	1,543	1,425	2,849	0	2,636
15 16000 County Counsel	0	63,650	0	0	0	0	0	0	0	0
16 47300 Building Services	0	3,459	1,752	101	1,576	39,674	1,398	3,424	0	1,107
17 47550 Card Key Services	0	1,600	0	0	0	0	0	0	0	0
Total Current Allocations	15,941	832,969	1,073,841	24,138	241,915	579,098	92,220	2,849,447	0	149,924
Less: Prior Year Allocations	12,095	565,095	947,123	4,946	67,296	248,215	42,760	1,471,456	0	55,502
Carry-Forward	3,846	267,874	126,718	19,192	174,619	330,882	49,460	1,377,991	0	94,422
Proposed Costs	\$19,786	\$1,100,843	\$1,200,559	\$43,329	\$416,533	\$909,980	\$141,680	\$4,227,438	\$0	\$244,346

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

Actual FY19 for use in FY21
1/31/2020

Summary Schedule

Department	55000 Health Services	55111 Health System	55137 Health Plan	55511 Health Policy and Planning	55612 Health Systemwide Costs	55141 Animal Control	55142 Animal Licensing	55512 UC Coop Ext	56000 Emer Med Svcs	57000 Aging & Adult Svcs
1 Building Depreciation	\$507,760	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$185,862	\$1,136,310
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Software Amortization	0	0	0	0	0	0	0	0	0	0
4 Payments to Unfunded Retirement Liabi	729,597	0	0	0	0	3,139	141	0	67,463	976,633
5 12100 County Manager	28,159	9,413	18,527	7,005	868	10,757	1,601	0	16,164	79,927
6 12210 Real Property	0	0	0	0	0	0	0	0	0	9,324
7 14000 Controller	53,569	7,162	14,035	6,078	359	5,262	809	0	15,219	161,119
8 15200 Treasurer	0	0	0	0	0	0	0	0	62	0
9 17000 Human Resources	49,584	16,520	31,810	14,410	0	0	0	0	7,170	162,279
10 12400 Public Safety Comm	0	0	0	0	0	0	0	0	0	0
11 12700 Revenue Services	0	0	0	0	0	1,070	0	0	0	0
12 17810 Purchasing	13,039	0	0	15,950	0	0	0	0	5,008	11,862
13 17830 Mail Services	0	0	0	0	5	249	0	0	334	24,129
14 18000 Information Services	14,187	6,065	8,174	(14,709)	82,760	10,019	407	0	4,293	44,470
15 16000 County Counsel	37,102	0	(8,743)	35,988	0	3,044	0	0	28,726	56
16 47300 Building Services	71	722	0	515	0	0	0	0	0	6,821
17 47550 Card Key Services	0	207	240	818	185	(80)	0	0	86	1,134
Total Current Allocations	1,433,067	40,090	64,043	66,054	84,178	33,461	2,957	0	330,386	2,614,063
Less: Prior Year Allocations	865,831	0	0	0	0	127,201	5,276	0	349,532	1,288,315
Carry-Forward	567,236	0	0	0	0	(93,740)	(2,319)	0	(19,146)	1,325,747
Proposed Costs	\$2,000,302	\$40,090	\$64,043	\$66,054	\$84,178	\$(60,279)	\$638	\$0	\$311,240	\$3,939,810

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

Actual FY19 for use in FY21
1/31/2020

Summary Schedule

Department	57000 Public Guardian	57000 Public Administrator	58000 IHSS- PA	59000 Envtal Health	60000 Food Services	61000 Mental Health	62000 Public Health	62400 Family Health	62600 Field Services	62800 Prenatal
1 Building Depreciation	\$0	\$0	\$35,799	\$2	\$0	\$353,985	\$934,208	\$12,368	\$0	\$8,556
2 Equipment Depreciation	0	0	0	5,341	0	4,302	130,533	0	0	0
3 Software Amortization	0	0	0	0	0	0	0	0	0	0
4 Payments to Unfunded Retirement Liabi	0	0	0	623,579	0	3,652,503	1,061,365	0	176,698	358,681
5 12100 County Manager	4,660	971	42,603	43,638	0	436,453	65,656	22,519	10,404	23,094
6 12210 Real Property	0	0	0	5,962	0	44,498	4,932	6,176	2,089	3,809
7 14000 Controller	11,437	62,827	5,740	75,738	0	457,389	126,967	36,349	15,681	24,119
8 15200 Treasurer	0	0	(334,827)	0	0	0	0	0	0	0
9 17000 Human Resources	34,181	7,190	20,131	110,067	0	638,056	163,755	62,571	25,626	57,826
10 12400 Public Safety Comm	0	0	0	4,772	0	0	16,242	0	0	0
11 12700 Revenue Services	0	0	0	16,672	0	0	0	0	0	0
12 17810 Purchasing	0	0	387	10,020	0	48,425	0	15,525	0	0
13 17830 Mail Services	0	329	11,638	10,990	0	24,427	13,374	290	0	0
14 18000 Information Services	5,153	1,204	3,831	35,913	0	257,491	141,251	0	0	0
15 16000 County Counsel	538,732	(147,106)	21,014	13,390	0	(134,400)	(24,083)	25,749	0	0
16 47300 Building Services	492	0	92	1,134	0	21,615	3,263	0	206	275
17 47550 Card Key Services	0	0	0	602	0	3,047	(385)	403	158	348
Total Current Allocations	594,656	(74,585)	(193,591)	957,819	0	5,807,790	2,637,077	181,950	230,862	476,708
Less: Prior Year Allocations	0	0	190,868	298,789	18,829	2,927,204	1,032,034	222,081	116,086	150,514
Carry-Forward	0	0	(384,459)	659,031	(18,829)	2,880,586	1,605,043	(40,131)	114,776	326,194
Proposed Costs	\$594,656	\$(74,585)	\$(578,050)	\$1,616,850	\$(18,829)	\$8,688,376	\$4,242,120	\$141,819	\$345,638	\$802,901

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

Actual FY19 for use in FY21
1/31/2020

Summary Schedule

Department	62900 CCS	63000 Corr Health	64000 AIDS Program	65000 Ag Comm	66000 SMMC	66800 SMCGH LT Care	68000 Comm Primary Care	70100 Human Svcs Agency	71000 Hsg & Comm Svcs	72000 Income Maint
1 Building Depreciation	\$0	\$0	\$121,265	\$1,823	\$455,905	\$0	\$0	\$368	\$5,304	\$53,575
2 Equipment Depreciation	0	92,506	0	0	0	0	0	14,191	0	16,270
3 Software Amortization	0	0	0	0	0	0	0	0	0	0
4 Payments to Unfunded Retirement Liabi	357,780	699,279	129,233	213,024	5,468,874	0	2,921,380	662,096	7,742	2,098,951
5 12100 County Manager	22,083	59,190	11,715	16,966	545,258	7,397	210,949	61,800	0	209,918
6 12210 Real Property	213	0	0	1,757	7,287	0	18,557	19,359	0	37,529
7 14000 Controller	24,986	62,424	14,346	33,119	883,807	12,130	224,593	62,605	203,591	230,447
8 15200 Treasurer	0	0	0	0	0	0	0	0	0	0
9 17000 Human Resources	61,889	112,240	26,079	42,818	847,102	38,340	508,355	105,366	0	477,765
10 12400 Public Safety Comm	0	0	0	0	0	0	0	0	0	0
11 12700 Revenue Services	0	0	0	69	64,222	0	0	12,903	0	0
12 17810 Purchasing	0	3,688	0	6,926	190,008	0	0	55,133	0	0
13 17830 Mail Services	1,194	2,520	0	1,522	42,708	0	6,652	0	0	201,831
14 18000 Information Services	0	13,954	10,417	11,436	389,277	11,815	438,809	242,220	0	350,163
15 16000 County Counsel	0	15,889	0	14,659	939,082	0	0	117,117	154,641	0
16 47300 Building Services	0	0	1,751	790	172,944	9,366	25,208	4,211	0	56,663
17 47550 Card Key Services	372	867	0	211	8,930	0	(680)	4,931	0	0
Total Current Allocations	468,517	1,062,556	314,806	345,120	10,015,403	79,048	4,353,825	1,362,301	371,278	3,733,112
Less: Prior Year Allocations	169,500	466,912	183,955	120,498	3,862,097	(31,266)	1,305,817	586,000	184,541	1,556,116
Carry-Forward	299,017	595,643	130,850	224,622	6,153,306	110,313	3,048,007	776,301	186,737	2,176,996
Proposed Costs	\$767,534	\$1,658,199	\$445,656	\$569,742	\$16,168,709	\$189,361	\$7,401,832	\$2,138,601	\$558,015	\$5,910,108

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Department	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	75200 Comm Capacity	79000 Dept of Housing
1 Building Depreciation	\$36,370	\$0	\$0	\$13,349	\$77,102	\$83	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	1,425	0	0	0	0	0	0	0
3 Software Amortization	0	0	0	0	0	0	0	0	0	0
4 Payments to Unfunded Retirement Liabi	121,754	155,933	185,125	0	1,181,683	68,336	0	39,545	60,718	37,962
5 12100 County Manager	15,127	19,127	22,470	0	104,285	38,099	0	24,961	5,742	1,848
6 12210 Real Property	3,975	5,906	26,419	0	21,726	0	0	4,820	2,973	0
7 14000 Controller	17,518	17,255	25,131	0	116,393	19,058	16	58,854	7,518	74,561
8 15200 Treasurer	0	0	0	0	0	0	0	0	0	0
9 17000 Human Resources	19,989	31,754	35,509	0	216,541	9,732	0	11,478	10,128	4,412
10 12400 Public Safety Comm	0	0	0	0	0	0	0	0	0	0
11 12700 Revenue Services	0	0	0	0	0	0	0	0	0	0
12 17810 Purchasing	0	0	0	0	0	0	0	0	0	67,547
13 17830 Mail Services	0	0	5,440	4	0	0	0	0	0	0
14 18000 Information Services	16,249	53,399	30,499	0	88,402	5,451	0	2,125	1,628	0
15 16000 County Counsel	0	0	0	0	352,106	0	0	0	0	(74,476)
16 47300 Building Services	16,828	29,547	110,029	0	5,109	1,989	0	4,040	2,589	0
17 47550 Card Key Services	0	0	0	0	0	0	0	0	0	0
Total Current Allocations	247,810	312,921	442,046	13,353	2,163,346	142,748	16	145,823	91,295	111,855
Less: Prior Year Allocations	154,255	128,003	147,663	6,353	678,480	50,434	72,564	(2,946)	47,498	17,879
Carry-Forward	93,555	184,918	294,382	6,999	1,484,866	92,314	(72,548)	148,769	43,797	93,975
Proposed Costs	\$341,366	\$497,839	\$736,428	\$20,352	\$3,648,212	\$235,063	\$(72,533)	\$294,592	\$135,093	\$205,830

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Department	79210 Co Comm Devel	79300 Housing Authority	80000 Non- Departmental	84000 PDU General	85000 Capital Projects	89000 Debt Services	Dependent Special Districts	Independent Special Districts	Law Library	Cities
1 Building Depreciation	\$0	\$0	\$568,455	\$0	\$6,401	\$0	\$762,545	\$0	\$22,058	\$0
2 Equipment Depreciation	0	0	9,210	0	0	0	184,493	0	0	0
3 Software Amortization	0	0	0	0	0	0	0	0	0	0
4 Payments to Unfunded Retirement Liabi	88,179	0	0	0	0	0	109,077	0	0	0
5 12100 County Manager	46,791	31	151,084	0	20,074	90,191	37,672	14,350	0	0
6 12210 Real Property	1,163	0	0	0	0	0	0	0	0	1,688
7 14000 Controller	32,695	(10,949)	315,515	0	20,501	37,977	97,872	33,319	7,433	0
8 15200 Treasurer	0	0	(26,515)	(1,145)	0	(23,463)	(21,538)	(121,059)	0	(103,298)
9 17000 Human Resources	20,045	0	0	0	0	0	18,371	108,690	0	0
10 12400 Public Safety Comm	0	0	(581,228)	0	0	0	1,411,007	0	0	3,026,598
11 12700 Revenue Services	0	0	0	0	0	0	0	0	0	298
12 17810 Purchasing	0	0	2,719	47,139	21,475	0	9,001	0	0	0
13 17830 Mail Services	12	0	0	0	0	0	0	0	0	0
14 18000 Information Services	7,264	0	300,957	0	0	0	4,015	0	0	0
15 16000 County Counsel	0	(53,370)	0	0	0	0	(433,416)	0	0	0
16 47300 Building Services	0	0	17,424	0	0	0	16,288	(103,271)	0	3,587
17 47550 Card Key Services	1,873	0	0	0	0	0	0	0	0	0
Total Current Allocations	198,022	(64,288)	757,623	45,993	68,450	104,705	2,195,387	(67,972)	29,491	2,928,872
Less: Prior Year Allocations	129,090	77,418	1,009,251	216,941	(302,436)	243,445	1,359,626	0	19,103	4,239,554
Carry-Forward	68,932	(141,706)	(251,628)	(170,948)	370,887	(138,740)	835,761	0	10,388	(1,310,682)
Proposed Costs	\$266,954	\$(205,993)	\$505,995	\$(124,954)	\$439,337	\$(34,035)	\$3,031,148	\$(67,972)	\$39,880	\$1,618,191

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Department	Schools	Benefits Trust Fund	Risk Mgt Trust Fund	Unempl Ins Trust Fund	Gen'l Liab Trust Fund	Medical Malpractice Trust Fund	Justice Forfeiture Trust Fund	Cannabis	Local Transportatio n Fund	All Other
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	41,612	0	0	0
3 Software Amortization	0	0	0	0	0	0	0	0	0	0
4 Payments to Unfunded Retirement Liabi	0	0	0	0	0	0	0	0	0	0
5 12100 County Manager	0	0	0	0	0	0	0	0	0	0
6 12210 Real Property	0	0	0	0	0	0	0	0	0	2,947
7 14000 Controller	26,017	3,024	417	0	2,685	0	0	0	0	82,055
8 15200 Treasurer	(510,863)	0	0	0	0	0	0	0	0	(358,281)
9 17000 Human Resources	0	0	0	0	0	0	0	0	0	0
10 12400 Public Safety Comm	0	0	0	0	0	0	0	0	162,669	(2,134)
11 12700 Revenue Services	0	0	0	0	0	0	0	0	0	36,465
12 17810 Purchasing	0	0	0	0	0	0	0	0	0	0
13 17830 Mail Services	0	0	0	0	0	0	0	0	0	68
14 18000 Information Services	0	0	0	0	0	0	0	0	0	193,393
15 16000 County Counsel	993,491	0	550,740	0	0	144,788	0	0	0	624,050
16 47300 Building Services	0	0	0	0	0	0	0	0	0	0
17 47550 Card Key Services	0	0	0	0	0	0	0	0	0	(42,631)
Total Current Allocations	508,645	3,024	551,157	0	2,685	144,788	41,612	0	162,669	535,933
Less: Prior Year Allocations	224,800	138,905	308,400	0	31,513	0	0	109,320	0	506,929
Carry-Forward	283,845	(135,881)	242,757	0	(28,828)	0	0	(109,320)	0	29,005
Proposed Costs	\$792,490	\$(132,857)	\$793,915	\$0	\$(26,143)	\$144,788	\$41,612	\$(109,320)	\$162,669	\$564,938

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Department	12310 Project Development Unit	48340 1/2 Cent Transp Fund	F200 Flood Control Fund	25151 Public Administrator	39500 Fish & Game	AOC Courts	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$0	\$785,142	\$0	\$0	\$0	\$0	\$20,137,970
2 Equipment Depreciation	0	0	0	0	0	0	0	5,915,159
3 Software Amortization	0	0	0	0	0	0	0	2,450,867
4 Payments to Unfunded Retirement Liabi	60,113	0	0	0	0	0	0	46,228,303
5 12100 County Manager	4,358	595	0	0	0	0	0	4,031,660
6 12210 Real Property	0	0	0	0	0	0	0	268,550
7 14000 Controller	48,079	320	0	0	0	0	0	6,253,014
8 15200 Treasurer	0	35	0	0	0	0	0	(1,530,184)
9 17000 Human Resources	5,683	0	0	0	0	0	0	7,150,417
10 12400 Public Safety Comm	0	0	0	0	0	0	0	4,156,462
11 12700 Revenue Services	0	0	0	0	0	0	0	688,568
12 17810 Purchasing	0	0	0	0	0	0	0	1,182,265
13 17830 Mail Services	0	0	0	0	0	0	0	602,996
14 18000 Information Services	81	0	0	0	0	0	0	3,549,010
15 16000 County Counsel	240,053	0	0	0	0	0	0	6,524,467
16 47300 Building Services	22,206	0	0	0	0	0	0	1,099,491
17 47550 Card Key Services	0	0	0	0	0	0	0	(4,845)
Total Current Allocations	380,573	950	785,142	0	0	0	0	108,704,171
Less: Prior Year Allocations	25,169	1,879	785,142	0	0	0	0	55,397,788
Carry-Forward	355,404	(929)	(0)	0	0	0	0	51,823,345
Proposed Costs	\$735,977	\$21	\$785,142	\$0	\$0	\$0	\$0	\$160,527,515