



**BETTY T. YEE**  
**California State Controller**

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

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

**Date: July 1, 2021  
Filing Ref: SMA22**

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 **2021-22**. 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.

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

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The indirect overhead and support service costs listed in the **Summary Schedule** (attached) are formally approved as actual costs for fiscal year **2019-20**, and as estimated costs for fiscal year **2021-22** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2021**, for further allocation to federal grants and contracts performed by the respective county departments.

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**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS**

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|-----------------------------|---|
| 1. Employee Fringe Benefits | 10. Building Services                       |
| 2. Controller               | 11. Card Key Services                       |
| 3. Human Resources          | 12. Fleet Maintenance ISF                   |
| 4. Public Safety Comm       | 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.

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**SECTION III: CONDITIONS**

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**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 2021-22 Cost Allocation Plan.

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**SECTION IV: ACCEPTANCE**

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**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

6-30-2021

7-1-2021

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 FY20 for use in FY22  
2/1/2021

**Summary Schedule**

<b>Department</b>	<b>Payments to Unfunded Retirement Liability</b>	<b>19200 Grand Jury</b>	<b>11000 Bd of Supvsrs</b>	<b>13100 Assessor</b>	<b>13200 Admin &amp; Suppt</b>	<b>13300 Elections</b>	<b>13400 Recorder</b>	<b>15100 Tax Collector</b>	<b>19100 Office of Sustainability</b>	<b>19400 Msg Switch</b>
1 Building Depreciation	\$0	\$0	\$70,422	\$96,922	\$0	\$3,190	\$38,807	\$17,371	\$0	\$0
2 Equipment Depreciation	0	0	0	24,085	0	156,497	34,376	18,840	0	0
3 Software Amortization	0	0	0	0	0	0	0	0	0	0
5 12100 County Manager	0	186	22,622	111,821	9,660	44,696	19,122	24,514	0	1,302
6 12210 Real Property	0	0	0	4,438	0	0	0	0	0	0
7 14000 Controller	0	2,288	14,588	65,649	23,043	259,379	13,636	34,719	0	1,272
8 15200 Treasurer	0	0	0	147	0	667	0	24,951	0	0
9 17000 Human Resources	0	0	24,175	108,196	10,274	21,527	21,589	14,765	0	0
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	514	0	0	0
12 17810 Purchasing	0	0	911	22,443	22,443	22,443	22,443	2,567	0	743
13 17830 Mail Services	0	461	484	20,196	0	7,092	28,714	15,133	0	0
14 18000 Information Services	0	0	325	(714)	(803)	(6,395)	942	20,182	0	0
15 16000 County Counsel	0	52,451	619,850	770,387	0	73,722	8,087	14,030	0	0
16 47300 Building Services	0	0	1,309	3,267	0	1,144	2,390	634	0	0
17 47550 Card Key Services	0	0	(66)	77	0	49	77	(62)	0	0
<b>Total Current Allocations</b>	<b>0</b>	<b>55,387</b>	<b>754,619</b>	<b>1,226,915</b>	<b>64,618</b>	<b>584,010</b>	<b>190,697</b>	<b>187,643</b>	<b>0</b>	<b>3,317</b>
Less: Prior Year Allocations	0	76,975	536,037	961,131	43,080	238,008	177,273	0	64,025	37,683
Carry-Forward	0	(21,588)	218,582	265,784	21,539	346,002	13,424	0	(64,025)	(34,366)
<b>Proposed Costs</b>	<b>\$0</b>	<b>\$33,798</b>	<b>\$973,200</b>	<b>\$1,492,700</b>	<b>\$86,157</b>	<b>\$930,013</b>	<b>\$204,121</b>	<b>\$187,643</b>	<b>\$(64,025)</b>	<b>\$(31,050)</b>

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

Actual FY20 for use in FY22  
2/1/2021

Department	19500 First 5	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
1 Building Depreciation	\$0	\$0	\$3,206	\$461,028	\$76,478	\$0	\$0	\$1,264,511	\$326,872	\$275,669
2 Equipment Depreciation	0	0	0	16,938	2,275	0	0	417,999	580,339	805
3 Software Amortization	0	0	0	0	0	0	0	0	0	0
5 12100 County Manager	23,270	28,122	214,518	157,495	69,330	36,340	30,885	375,387	316,330	9,796
6 12210 Real Property	0	0	0	0	0	0	0	4,995	7,052	2,097
7 14000 Controller	11,322	30,247	126,872	104,556	72,944	22,065	21,076	310,687	138,150	7,475
8 15200 Treasurer	1,519	0	148	1,254	231	25	0	2,008	0	0
9 17000 Human Resources	10,092	26,805	352,255	154,691	79,215	0	0	289,172	200,429	5,772
10 12400 Public Safety Comm	0	0	3,839	0	0	0	0	170,753	0	34,883
11 12700 Revenue Services	0	63	0	0	0	539,917	171,151	0	0	0
12 17810 Purchasing	3,565	5,096	0	9,910	588	0	0	291,355	(10,863)	0
13 17830 Mail Services	0	8,649	65,543	7,007	22,238	0	0	13,130	0	0
14 18000 Information Services	1,406	7,136	0	19,241	38,875	0	0	39,755	364,797	735
15 16000 County Counsel	(2,061)	18,810	205,153	149,704	11,059	0	0	355,168	4,091	388
16 47300 Building Services	0	0	10,030	7,866	2,461	554	180	32,355	3,644	1,356
17 47550 Card Key Services	98	181	4,940	577	186	0	0	10,314	0	0
<b>Total Current Allocations</b>	<b>49,210</b>	<b>125,108</b>	<b>986,505</b>	<b>1,090,266</b>	<b>375,879</b>	<b>598,903</b>	<b>223,292</b>	<b>3,577,588</b>	<b>1,930,842</b>	<b>338,975</b>
Less: Prior Year Allocations	45,569	167,190	1,285,772	3,674,556	417,986	328,384	257,478	3,645,915	2,627,061	65,763
Carry-Forward	3,641	(42,082)	(299,267)	(2,584,291)	(42,107)	270,519	(34,186)	(68,327)	(696,219)	273,213
<b>Proposed Costs</b>	<b>\$52,852</b>	<b>\$83,026</b>	<b>\$687,238</b>	<b>\$(1,494,025)</b>	<b>\$333,772</b>	<b>\$869,422</b>	<b>\$189,106</b>	<b>\$3,509,261</b>	<b>\$1,234,623</b>	<b>\$612,188</b>

Summary Schedule

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

Actual FY20 for use in FY22  
 2/1/2021

Department	31000 Sheriff Detention	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
1 Building Depreciation	\$5,328,705	\$258,058	\$2,951,884	\$269,159	\$36,703	\$109,891	\$53,110	\$22,617	\$175	\$0
2 Equipment Depreciation	57,009	13,568	17,523	0	0	14,674	8,016	0	8,417	0
3 Software Amortization	0	0	2,467,970	0	0	0	0	0	0	0
5 12100 County Manager	292,580	88,884	68,113	140,420	101,671	136,273	15,580	0	5,290	2,218
6 12210 Real Property	0	0	0	2,316	0	0	0	0	0	0
7 14000 Controller	197,573	40,196	43,137	75,268	49,328	51,132	15,180	12	11	4,809
8 15200 Treasurer	0	0	2,976	0	5	1	0	1,890	855	0
9 17000 Human Resources	266,975	67,182	18,739	141,241	89,100	102,697	12,098	0	0	2,309
10 12400 Public Safety Comm	0	0	51,735	0	0	0	27,880	0	0	0
11 12700 Revenue Services	0	12,805	0	184,677	0	0	0	0	0	0
12 17810 Purchasing	0	0	63,187	0	0	0	1,263	0	6,728	0
13 17830 Mail Services	0	0	5,181	5,197	0	0	1,556	0	0	184
14 18000 Information Services	(18,295)	(6,294)	43,490	5,725	12,281	34,253	15,297	0	0	(54)
15 16000 County Counsel	0	0	181,149	0	0	0	13,462	0	0	269
16 47300 Building Services	20,603	1,690	0	5,416	9,772	16,257	1,650	0	0	0
17 47550 Card Key Services	0	0	677	(160)	(80)	(80)	(73)	0	0	27
<b>Total Current Allocations</b>	<b>6,145,150</b>	<b>476,090</b>	<b>5,915,761</b>	<b>829,260</b>	<b>298,781</b>	<b>465,097</b>	<b>165,017</b>	<b>24,520</b>	<b>21,476</b>	<b>9,763</b>
Less: Prior Year Allocations	6,184,396	651,094	3,605,957	788,331	379,005	532,171	133,513	22,619	28,718	8,598
Carry-Forward	(39,247)	(175,004)	2,309,804	40,929	(80,224)	(67,074)	31,505	1,901	(7,242)	1,165
<b>Proposed Costs</b>	<b>\$6,105,903</b>	<b>\$301,086</b>	<b>\$8,225,566</b>	<b>\$870,189</b>	<b>\$218,556</b>	<b>\$398,023</b>	<b>\$196,522</b>	<b>\$26,420</b>	<b>\$14,234</b>	<b>\$10,928</b>

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

Actual FY20 for use in FY22  
2/1/2021

Department	35800 Fire Protection	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
1 Building Depreciation	\$158,603	\$0	\$30,582	\$865,066	\$0	\$525,152	\$0	\$0	\$0	\$0
2 Equipment Depreciation	1,219,744	0	2,442	331,427	63,954	0	0	0	0	0
3 Software Amortization	0	0	0	0	0	0	0	0	0	0
5 12100 County Manager	19,622	163,749	84,247	89,650	2,650	4,577	22,711	14,326	6,594	10
6 12210 Real Property	0	0	0	0	0	0	0	477	0	0
7 14000 Controller	9,446	150,229	60,178	113,005	1,837	7,554	15,167	9,009	3,946	688
8 15200 Treasurer	0	5,028	41	902	80	181	0	0	0	0
9 17000 Human Resources	0	115,925	62,793	77,605	0	3,429	8,903	15,978	3,564	1,188
10 12400 Public Safety Comm	107,853	0	0	5,558	0	0	0	0	0	0
11 12700 Revenue Services	0	0	0	0	0	0	0	0	0	0
12 17810 Purchasing	83,991	0	3,253	42,062	2,381	1,019	30,943	0	0	0
13 17830 Mail Services	868	1,285	8,250	4,526	0	354	315	0	1,237	0
14 18000 Information Services	0	5,904	15,650	84,820	0	(492)	1,326	109	(381)	37
15 16000 County Counsel	2,196	44,239	152,911	132,391	0	0	0	0	0	0
16 47300 Building Services	625	1,181	4,407	1,085	0	0	1,774	0	0	0
17 47550 Card Key Services	0	386	94	(3)	0	0	19	58	0	100
<b>Total Current Allocations</b>	<b>1,602,950</b>	<b>487,925</b>	<b>424,847</b>	<b>1,748,094</b>	<b>70,902</b>	<b>541,774</b>	<b>81,157</b>	<b>39,957</b>	<b>14,960</b>	<b>2,023</b>
Less: Prior Year Allocations	1,207,868	645,240	743,290	1,466,772	63,366	474,654	33,493	48,648	0	11,463
Carry-Forward	395,082	(157,315)	(318,443)	281,322	7,536	67,120	47,664	(8,690)	0	(9,440)
<b>Proposed Costs</b>	<b>\$1,998,032</b>	<b>\$330,610</b>	<b>\$106,404</b>	<b>\$2,029,416</b>	<b>\$78,438</b>	<b>\$608,894</b>	<b>\$128,822</b>	<b>\$31,267</b>	<b>\$14,960</b>	<b>\$(7,417)</b>

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

Actual FY20 for use in FY22  
2/1/2021

Department	40600 Solid Waste	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
1 Building Depreciation	\$0	\$0	\$307,933	\$852,473	\$0	\$0	\$0	\$0	\$100,172	\$0
2 Equipment Depreciation	0	0	8,547	0	0	21,172	0	0	2,690,915	0
3 Software Amortization	0	0	0	0	0	0	0	0	0	0
5 12100 County Manager	15,527	4,630	49,958	48,300	2,022	26,713	79,182	13,954	30,981	0
6 12210 Real Property	643	0	0	0	0	0	0	0	0	0
7 14000 Controller	8,570	15,753	98,200	25,375	635	7,449	42,430	66,346	48,740	0
8 15200 Treasurer	1,336	727	3,182	2,523	0	0	0	0	2,381	340
9 17000 Human Resources	10,934	0	38,911	12,489	1,154	18,922	61,466	12,731	21,625	0
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	1,796	0	4,159	40,303	0	422	0	3,134	68,158	0
13 17830 Mail Services	34	0	7,973	0	0	0	0	0	0	0
14 18000 Information Services	216	2,133	69,194	(427)	(45)	(352)	(7,586)	(629)	(1,825)	0
15 16000 County Counsel	0	0	(8,031)	0	0	0	0	0	0	0
16 47300 Building Services	0	0	1,445	1,120	60	805	0	756	355	0
17 47550 Card Key Services	42	0	2,593	0	0	(40)	(40)	0	0	0
<b>Total Current Allocations</b>	<b>39,099</b>	<b>23,243</b>	<b>584,063</b>	<b>982,156</b>	<b>3,826</b>	<b>75,091</b>	<b>175,452</b>	<b>96,293</b>	<b>2,961,502</b>	<b>340</b>
Less: Prior Year Allocations	38,525	12,832	710,868	929,757	5,950	82,785	282,316	33,962	1,986,900	178
Carry-Forward	574	10,411	(126,805)	52,399	(2,124)	(7,694)	(106,864)	62,330	974,602	162
<b>Proposed Costs</b>	<b>\$39,674</b>	<b>\$33,654</b>	<b>\$457,258</b>	<b>\$1,034,556</b>	<b>\$1,702</b>	<b>\$67,397</b>	<b>\$68,588</b>	<b>\$158,623</b>	<b>\$3,936,104</b>	<b>\$502</b>



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

Actual FY20 for use in FY22  
2/1/2021

Department	48500 Airports	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
1 Building Depreciation	\$0	\$507,760	\$0	\$0	\$0	\$0	\$252,455	\$0	\$0	\$185,864
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
5 12100 County Manager	19,417	45,333	7,921	35,835	11,984	757	13,119	1,702	0	20,314
6 12210 Real Property	19,464	0	0	0	0	0	0	0	0	0
7 14000 Controller	52,839	48,299	14,127	14,257	6,194	4,115	1,042	1,380	0	7,022
8 15200 Treasurer	360	4,766	0	0	0	0	0	0	0	345
9 17000 Human Resources	11,428	44,008	12,075	26,113	10,404	0	(188)	0	0	6,827
10 12400 Public Safety Comm	0	0	0	0	0	0	0	0	0	464,420
11 12700 Revenue Services	0	0	0	0	0	0	1,475	0	0	0
12 17810 Purchasing	4,153	29,327	0	0	0	0	0	0	0	1,313
13 17830 Mail Services	0	0	0	0	0	0	153	0	0	279
14 18000 Information Services	(505)	(1,089)	3,532	(1,917)	1,313	101,476	17,273	0	0	9,631
15 16000 County Counsel	0	83,430	0	10,294	43,743	0	4,914	0	0	13,760
16 47300 Building Services	0	187	316	0	226	0	0	0	0	0
17 47550 Card Key Services	0	126	1,518	299	(1,952)	252	(200)	0	0	0
<b>Total Current Allocations</b>	<b>107,157</b>	<b>762,147</b>	<b>39,488</b>	<b>84,881</b>	<b>71,914</b>	<b>106,600</b>	<b>290,043</b>	<b>3,083</b>	<b>0</b>	<b>709,776</b>
Less: Prior Year Allocations	73,599	1,274,854	0	0	0	0	128,658	5,698	182	290,450
Carry-Forward	33,558	(512,707)	0	0	0	0	161,385	(2,615)	(182)	419,327
<b>Proposed Costs</b>	<b>\$140,715</b>	<b>\$249,440</b>	<b>\$39,488</b>	<b>\$84,881</b>	<b>\$71,914</b>	<b>\$106,600</b>	<b>\$451,428</b>	<b>\$467</b>	<b>\$(182)</b>	<b>\$1,129,103</b>

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

Actual FY20 for use in FY22  
2/1/2021

Department	57000 Aging & Adult Svcs	57000 Public Guardian	57000 Public Administrator	58000 IHSS- PA	59000 Envtl Health	60000 Food Services	61000 Mental Health	62000 Public Health	62400 Family Health	62600 Field Services
1 Building Depreciation	\$1,136,311	\$0	\$0	\$35,799	\$2	\$0	\$377,325	\$933,631	\$7,978	\$0
2 Equipment Depreciation	0	0	0	0	4,895	0	0	154,219	0	0
3 Software Amortization	0	0	0	0	0	0	0	0	0	0
5 12100 County Manager	168,492	15,841	3,300	48,665	87,061	0	878,895	234,581	49,761	42,858
6 12210 Real Property	10,174	0	0	0	6,506	0	50,430	4,160	6,739	4,223
7 14000 Controller	147,466	7,949	71,193	(3,782)	70,605	0	388,902	138,098	31,242	18,260
8 15200 Treasurer	14	3,080	2,447	164	0	0	7,463	3,410	126	0
9 17000 Human Resources	121,645	24,873	5,742	16,338	91,073	0	504,361	137,526	51,107	15,985
10 12400 Public Safety Comm	0	0	0	0	5,629	0	0	26,720	0	0
11 12700 Revenue Services	0	0	0	0	15,472	0	0	0	0	0
12 17810 Purchasing	15,331	0	0	357	5,909	0	75,684	0	10,983	0
13 17830 Mail Services	23,202	0	0	7,636	9,103	0	16,429	13,322	842	0
14 18000 Information Services	6,638	(214)	148	3,336	10,194	0	33,727	25,523	2,461	1,506
15 16000 County Counsel	83,043	211,430	(112,677)	11,080	(16,719)	0	52,804	(26,720)	(6,040)	0
16 47300 Building Services	911	216	0	40	297	0	7,511	1,249	0	108
17 47550 Card Key Services	337	0	0	0	602	0	(3,975)	(351)	(131)	(51)
<b>Total Current Allocations</b>	<b>1,713,564</b>	<b>263,175</b>	<b>(29,847)</b>	<b>119,632</b>	<b>290,629</b>	<b>0</b>	<b>2,389,555</b>	<b>1,645,369</b>	<b>155,068</b>	<b>82,889</b>
Less: Prior Year Allocations	1,660,001	(196,191)	36,014	103,991	407,952	0	2,735,488	1,670,890	770,991	0
Carry-Forward	53,563	459,366	(65,861)	15,641	(117,323)	(0)	(345,932)	(25,521)	(615,924)	0
<b>Proposed Costs</b>	<b>\$1,767,128</b>	<b>\$722,541</b>	<b>\$(95,709)</b>	<b>\$135,274</b>	<b>\$173,306</b>	<b>\$(0)</b>	<b>\$2,043,623</b>	<b>\$1,619,848</b>	<b>\$(460,856)</b>	<b>\$82,889</b>

**County of San Mateo  
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Actual FY20 for use in FY22  
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Department	62800 Prenatal	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
1 Building Depreciation	\$11,800	\$0	\$0	\$121,265	\$1,823	\$464,358	\$0	\$0	\$368	\$5,304
2 Equipment Depreciation	0	0	125,706	0	0	0	0	0	31,651	0
3 Software Amortization	0	0	0	0	0	0	0	0	0	0
5 12100 County Manager	28,382	49,286	108,024	26,875	19,802	763,442	28,175	244,221	116,107	0
6 12210 Real Property	4,156	233	0	0	2,000	7,952	0	21,865	20,915	0
7 14000 Controller	20,210	21,290	78,363	13,406	27,459	517,139	96,654	172,063	257,667	0
8 15200 Treasurer	0	0	0	0	0	2	0	0	12,203	0
9 17000 Human Resources	47,937	46,073	88,209	21,995	34,296	640,873	28,828	364,653	88,550	0
10 12400 Public Safety Comm	0	0	0	0	0	0	0	0	0	0
11 12700 Revenue Services	0	0	0	0	1,166	68,263	0	0	0	0
12 17810 Purchasing	0	0	10,359	0	1,843	172,343	0	0	64,510	0
13 17830 Mail Services	0	1,065	2,195	0	1,517	37,810	0	5,533	0	0
14 18000 Information Services	(570)	(2,058)	(4,442)	(1,260)	1,745	339,290	(980)	39,545	70,301	0
15 16000 County Counsel	0	0	(11,283)	0	8,642	485,322	0	0	117,375	84,361
16 47300 Building Services	144	0	0	841	346	41,295	4,582	11,075	107	0
17 47550 Card Key Services	(113)	(122)	1,049	0	182	1,001	(40)	(560)	(6,555)	0
<b>Total Current Allocations</b>	<b>111,947</b>	<b>115,766</b>	<b>398,180</b>	<b>183,121</b>	<b>100,820</b>	<b>3,539,089</b>	<b>157,219</b>	<b>858,395</b>	<b>773,198</b>	<b>89,665</b>
Less: Prior Year Allocations	0	0	523,629	183,963	151,863	4,737,722	(14,109)	1,554,565	932,631	98,320
Carry-Forward	0	0	(125,449)	(842)	(51,043)	(1,198,633)	171,329	(696,170)	(159,432)	(8,655)
<b>Proposed Costs</b>	<b>\$111,947</b>	<b>\$115,766</b>	<b>\$272,731</b>	<b>\$182,279</b>	<b>\$49,777</b>	<b>\$2,340,455</b>	<b>\$328,548</b>	<b>\$162,225</b>	<b>\$613,766</b>	<b>\$81,009</b>

**County of San Mateo  
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Actual FY20 for use in FY22  
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Department	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	75200 Comm Capacity
1 Building Depreciation	\$53,575	\$36,370	\$0	\$0	\$13,349	\$77,102	\$83	\$0	\$0	\$0
2 Equipment Depreciation	89,345	0	0	16,323	0	0	0	0	0	0
3 Software Amortization	0	0	0	0	0	0	0	0	0	0
5 12100 County Manager	468,329	67,938	41,068	45,304	0	258,298	23,856	0	31,026	10,083
6 12210 Real Property	40,953	4,329	6,445	26,643	0	23,124	0	0	5,259	3,090
7 14000 Controller	162,624	17,857	13,889	22,714	0	112,154	5,988	0	18,388	6,375
8 15200 Treasurer	0	0	0	0	0	0	0	0	0	0
9 17000 Human Resources	389,724	15,305	21,966	28,078	0	175,957	9,019	0	9,316	8,751
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	0
13 17830 Mail Services	172,279	0	0	2,532	0	0	0	0	0	0
14 18000 Information Services	105,790	468	432	7,573	5,535	(1,941)	144	0	970	6,935
15 16000 County Counsel	0	0	0	0	0	147,049	0	0	0	0
16 47300 Building Services	2,407	0	1,321	0	0	2,426	913	0	3,393	0
17 47550 Card Key Services	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>1,485,026</b>	<b>142,266</b>	<b>85,120</b>	<b>149,168</b>	<b>18,884</b>	<b>794,169</b>	<b>40,003</b>	<b>0</b>	<b>68,353</b>	<b>35,235</b>
Less: Prior Year Allocations	1,781,151	126,510	143,310	185,471	13,349	829,129	44,266	7,660	63,376	44,245
Carry-Forward	(296,125)	15,755	(58,190)	(36,303)	5,535	(34,959)	(4,263)	(7,660)	4,978	(9,010)
<b>Proposed Costs</b>	<b>\$1,188,901</b>	<b>\$158,021</b>	<b>\$26,930</b>	<b>\$112,865</b>	<b>\$24,419</b>	<b>\$759,210</b>	<b>\$35,740</b>	<b>\$(7,660)</b>	<b>\$73,331</b>	<b>\$26,224</b>

Summary Schedule

**County of San Mateo**  
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Actual FY20 for use in FY22  
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Department	79000 Dept of Housing	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
1 Building Depreciation	\$0	\$0	\$0	\$563,173	\$0	\$6,401	\$0	\$826,854	\$0	\$22,048
2 Equipment Depreciation	0	0	0	502,278	0	405	0	146,783	0	0
3 Software Amortization	0	0	0	0	22,774	0	0	0	0	0
5 12100 County Manager	74,696	85,537	249	257,654	0	15,443	89,064	8,581	0	0
6 12210 Real Property	0	1,269	0	0	0	0	0	0	0	0
7 14000 Controller	24,501	89,946	(11,768)	228,783	0	16,636	2,861	27,434	(22,598)	6,578
8 15200 Treasurer	1,044	0	3,101	170,306	237	0	3,425	6,235	47,572	92
9 17000 Human Resources	3,564	14,768	0	0	0	0	0	13,530	0	0
10 12400 Public Safety Comm	0	0	0	0	0	0	0	0	1,141,293	0
11 12700 Revenue Services	0	0	0	0	0	0	0	0	0	0
12 17810 Purchasing	48,484	0	0	83,729	0	5,474	423	782	0	0
13 17830 Mail Services	0	6	0	0	0	0	0	0	0	0
14 18000 Information Services	6,116	182	8,949	14,965	0	0	0	(236)	0	0
15 16000 County Counsel	(92,938)	0	(24,850)	0	0	0	0	0	54,393	0
16 47300 Building Services	0	0	0	6,712	0	0	0	401	6	0
17 47550 Card Key Services	0	(101)	325	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>65,467</b>	<b>191,606</b>	<b>(23,995)</b>	<b>1,827,600</b>	<b>23,011</b>	<b>44,358</b>	<b>95,773</b>	<b>1,030,364</b>	<b>1,220,667</b>	<b>28,719</b>
Less: Prior Year Allocations	52,536	103,301	34,762	972,318	131,461	60,981	2,560	1,807,141	0	20,576
Carry-Forward	12,931	88,305	(58,756)	855,282	(108,450)	(16,623)	93,213	(776,778)	0	8,143
<b>Proposed Costs</b>	<b>\$78,398</b>	<b>\$279,912</b>	<b>\$(82,751)</b>	<b>\$2,682,882</b>	<b>\$(85,439)</b>	<b>\$27,735</b>	<b>\$188,987</b>	<b>\$253,586</b>	<b>\$1,220,667</b>	<b>\$36,862</b>

**County of San Mateo**  
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Actual FY20 for use in FY22  
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Department	Cities	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 Transportation Fund
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	41,612	0	0
3 Software Amortization	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	2,074	0	0
7 14000 Controller	0	78,941	4,151	809	0	3,469	192	0	0	5,366
8 15200 Treasurer	59,779	243,034	3,149	3,397	14	219	67	0	0	17,882
9 17000 Human Resources	0	0	0	0	0	0	0	0	0	0
10 12400 Public Safety Comm	3,274,549	0	0	0	0	0	0	0	0	117,329
11 12700 Revenue Services	647	0	0	0	0	0	0	0	0	0
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	0
14 18000 Information Services	0	0	0	0	0	0	0	0	0	0
15 16000 County Counsel	0	480,353	0	1,448	0	0	12,039	0	33,718	0
16 47300 Building Services	1,490	0	0	0	0	0	0	0	0	0
17 47550 Card Key Services	(40)	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>3,336,425</b>	<b>802,329</b>	<b>7,299</b>	<b>5,654</b>	<b>14</b>	<b>3,688</b>	<b>12,298</b>	<b>43,686</b>	<b>33,718</b>	<b>140,577</b>
Less: Prior Year Allocations	4,776,835	313,451	208,929	2,771,140	5,527	48,904	0	0	7,140	13,745
Carry-Forward	(1,440,409)	488,878	(201,629)	(2,765,486)	(5,513)	(45,216)	0	0	26,579	126,832
<b>Proposed Costs</b>	<b>\$1,896,016</b>	<b>\$1,291,207</b>	<b>\$(194,330)</b>	<b>\$(2,759,831)</b>	<b>\$(5,499)</b>	<b>\$(41,528)</b>	<b>\$12,298</b>	<b>\$43,686</b>	<b>\$60,297</b>	<b>\$267,409</b>

**Summary Schedule**

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

Actual FY20 for use in FY22  
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Department	All Other	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	\$41,384	\$0	\$0	\$392,571	\$0	\$0	\$0	\$0	\$20,579,710
2 Equipment Depreciation	0	0	0	0	0	0	0	0	6,822,779
3 Software Amortization	0	0	0	0	0	0	0	0	2,490,744
5 12100 County Manager	0	11,514	0	0	0	0	0	0	7,584,617
6 12210 Real Property	0	0	0	0	0	0	0	0	294,025
7 14000 Controller	0	199,523	64	0	0	0	0	0	5,659,508
8 15200 Treasurer	41,444	0	897	0	0	0	0	0	689,671
9 17000 Human Resources	0	5,700	0	0	0	0	0	0	5,623,326
10 12400 Public Safety Comm	7,137	0	0	0	0	0	0	0	5,439,578
11 12700 Revenue Services	77,755	0	0	0	0	0	0	0	1,073,904
12 17810 Purchasing	0	0	0	0	0	0	0	0	1,277,448
13 17830 Mail Services	0	0	0	0	0	0	0	0	519,510
14 18000 Information Services	1,077,171	(149)	0	0	0	0	0	0	2,627,045
15 16000 County Counsel	(8,342)	13,209	0	0	0	0	0	0	4,452,262
16 47300 Building Services	0	0	0	0	0	0	0	0	224,715
17 47550 Card Key Services	(360)	0	0	0	0	0	0	0	11,028
<b>Total Current Allocations</b>	<b>1,236,188</b>	<b>229,798</b>	<b>961</b>	<b>392,571</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>65,369,870</b>
Less: Prior Year Allocations	1,465,925	47,023	1,369	784,548	0	0	(79,883)	0	69,683,072
Carry-Forward	(229,737)	182,775	(407)	(391,977)	0	0	79,883	0	(6,405,941)
<b>Proposed Costs</b>	<b>\$1,006,451</b>	<b>\$412,572</b>	<b>\$554</b>	<b>\$594</b>	<b>\$0</b>	<b>\$0</b>	<b>\$79,883</b>	<b>\$0</b>	<b>\$58,963,930</b>