



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

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

**Date: July 27, 2018
Filing Ref: SMA19**

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 **2018-19**. 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 **2016-17**, and as estimated costs for fiscal year **2018-19** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2018**, 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. Real Property | 11. Fleet Maintenance (ISF) |
| 3. Human Resources | 12. Tower Road Construction (ISF) |
| 4. Public Safety Communications | 13. Workers' Compensation Insurance (ISF) |
| 5. Revenue Services | 14. Long-Term Disability (ISF) |
| 6. Purchasing | 15. Personal Injury and Property Damage (ISF) |
| 7. Mail Services | 16. Employee Benefits (ISF) |
| 8. Information Services | |
| 9. 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 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 2018-19 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF SAN MATEO

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Shirley Tourel

**Renee Hszieh, Bureau Chief
Local Govt Policy & Reporting
Local Govt Programs & Services Division**

Name
Assistant Controller

Title

7-31-2018

8-2-2018

Date

Date

**Negotiated by Melma Dizon
Telephone (916) 323-2369**

cc: State and Federal Agencies

Attachment

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

Actual FY17 for use in FY19
12/21/2017

Summary Schedule

Department	19200 Grand Jury	11000 Bd of Supvsrs	13100 Assessor	13200 Admin & Suppt	13300 Elections	13400 Recorder	19100 Office of Sustainability	19400 Msg Switch	19500 First 5	20000 Retirement
1 Building Depreciation	\$0	\$68,999	\$100,657	\$0	\$3,190	\$39,253	\$10,768	\$0	\$0	\$0
2 Equipment Depreciation	0	0	6,612	0	56,649	60,256	0	25,147	0	0
3 Prepaymnt of Unfunded Ret Liab	254	12,841	36,563	6,138	4,898	6,429	0	0	3,651	16,772
4 12100 County Manager	105	14,774	174,168	6,305	13,781	12,400	0	588	11,154	18,033
5 12210 Real Property	0	0	0	0	0	0	0	0	0	0
6 14000 Controller	957	24,168	82,894	10,379	24,333	20,139	0	1,142	20,108	30,046
7 15100 & 15200 Treas & Tax	4,228	3,308	9,281	1,069	12,801	2,947	0	361	2,373	10,962
8 17000 Human Resources	0	21,064	78,016	9,247	11,566	18,314	0	0	7,296	26,856
9 12400 Public Safety Comm	0	0	0	0	0	0	0	0	0	0
10 15300 Revenue Services	0	0	0	0	0	11	0	0	0	5
11 17810 & 17820 Purchasing	0	0	43,404	0	4,201	4,480	0	0	4,211	4,082
12 17830 Mail Services	475	219	24,825	0	19,133	63,295	0	0	0	17,073
13 18000 Information Services	283	13,049	40,273	5,409	22,685	9,075	0	4,038	19,809	17,105
14 16000 County Counsel	61,222	339,495	224,389	0	61,758	9,528	0	0	(2,063)	5,677
16 47300 Building Services	0	(32,438)	(66,771)	0	(22,211)	(46,341)	0	0	0	0
Total Current Allocations	67,524	465,481	754,311	38,547	212,783	199,783	10,768	31,277	66,540	146,611
Less: Prior Year Allocations	161,311	463,372	1,250,460	23,705	108,251	160,704	20,955	48,466	65,877	103,344
Carry-Forward	(93,787)	2,109	(496,149)	14,842	104,533	39,079	(10,188)	(17,189)	663	43,267
Proposed Costs	\$(26,263)	\$467,590	\$258,162	\$53,389	\$317,316	\$238,862	\$580	\$14,087	\$67,203	\$189,878

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

Actual FY17 for use in FY19
12/21/2017

Summary Schedule

Department	22/23/24000 Courts	25000 DA	26000 Child Suppt Services	27000 Co Suppt of Courts	28100 Private Defender	30100 Sheriff Admin	30500 Sheriff Opers	30544 OES	31000 Sheriff Detention	31500 Sheriff Transportatio n
1 Building Depreciation	\$3,206	\$453,955	\$80,940	\$0	\$0	\$1,343,722	\$321,670	\$11,938	\$1,292,543	\$240,418
2 Equipment Depreciation	0	324,193	6,199	0	0	1,341,504	1,512,533	2,418	33,338	13,997
3 Prepaymnt of Unfunded Ret Liab	0	107,183	32,550	1,894	0	221,015	272,977	2,500	235,250	117,551
4 12100 County Manager	184,308	91,675	48,887	19,574	19,638	210,439	152,770	4,650	158,148	60,934
5 12210 Real Property	0	0	0	0	0	5,086	4,309	1,181	0	0
6 14000 Controller	293,125	151,817	86,308	38,053	38,178	354,594	259,248	7,995	263,223	102,174
7 15100 & 15200 Treas & Tax	0	15,284	6,334	676	47	42,089	30,506	0	23,362	5,045
8 17000 Human Resources	300,911	124,837	76,977	0	0	297,403	187,955	4,819	205,305	75,182
9 12400 Public Safety Comm	15,149	4,857	0	0	0	111,720	0	0	0	0
10 15300 Revenue Services	0	0	0	60,697	20,886	0	0	0	0	2,441
11 17810 & 17820 Purchasing	0	3,483	0	0	0	34,567	27,710	0	0	0
12 17830 Mail Services	50,387	9,316	21,637	0	0	16,212	0	0	0	0
13 18000 Information Services	90,220	91,512	32,780	51,533	51,722	202,941	172,822	12,452	155,195	63,146
14 16000 County Counsel	145,049	78,601	6,034	0	0	343,339	(998)	396	0	0
16 47300 Building Services	0	(191,453)	(42,402)	(15,423)	(3,577)	(1,037,985)	(88,733)	(9,423)	(670,871)	(40,056)
Total Current Allocations	1,082,355	1,265,260	356,244	157,003	126,894	3,486,645	2,852,768	38,925	1,695,494	640,831
Less: Prior Year Allocations	844,487	1,100,204	353,096	(487,979)	(84,895)	4,195,306	2,678,372	116,884	1,993,373	550,819
Carry-Forward	237,868	165,056	3,147	644,982	211,889	(708,661)	174,395	(77,959)	(297,880)	90,011
Proposed Costs	\$1,320,223	\$1,430,316	\$359,391	\$801,985	\$338,784	\$2,777,984	\$3,027,163	\$(39,034)	\$1,397,614	\$730,842

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

Actual FY17 for use in FY19
12/21/2017

Summary Schedule

Department	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	37000 Library
1 Building Depreciation	\$6,427,155	\$236,824	\$36,777	\$71,738	\$53,160	\$22,617	\$175	\$0	\$25,040	\$0
2 Equipment Depreciation	28,695	0	0	3,922	7,018	11,450	5,237	0	667,230	0
3 Prepayment of Unfunded Ret Liab	19,282	84,756	77,323	91,321	6,015	0	0	875	0	45,706
4 12100 County Manager	23,523	83,934	86,800	94,500	9,222	7,446	2,400	852	7,288	91,346
5 12210 Real Property	0	5,754	0	0	0	0	0	0	0	0
6 14000 Controller	39,279	138,195	143,453	155,136	15,214	14,476	4,665	1,447	14,169	154,736
7 15100 & 15200 Trees & Tax	16,746	10,365	10,169	13,359	6,349	0	1,658	432	8,031	69,498
8 17000 Human Resources	30,487	115,308	117,062	132,773	12,728	0	0	965	0	106,440
9 12400 Public Safety Comm	47,844	0	0	0	4,664	0	0	0	2,736	0
10 15300 Revenue Services	0	18,920	4,485	0	0	0	0	0	0	0
11 17810 & 17820 Purchasing	6,102	9,168	11,721	10,671	0	0	0	0	74,369	0
12 17830 Mail Services	4,729	5,429	0	0	1,568	0	0	320	118	651
13 18000 Information Services	87,717	71,845	77,672	77,279	9,868	19,601	6,317	1,079	19,270	105,175
14 16000 County Counsel	116,626	0	0	0	6,127	0	0	670	1,514	792
15 47300 Building Services	(91,441)	(128,436)	(101,846)	(407,017)	(32,803)	0	0	0	(33,242)	(35,237)
Total Current Allocations	6,755,643	652,062	463,616	243,682	99,130	75,590	20,451	6,540	786,524	539,108
Less: Prior Year Allocations	3,648,090	494,837	402,521	453,458	157,039	66,247	42,114	6,193	211,049	409,909
Carry-Forward	3,107,553	157,224	61,096	(209,776)	(57,909)	9,343	(21,663)	446	575,474	129,199
Proposed Costs	\$9,863,196	\$809,286	\$524,712	\$33,906	\$41,221	\$84,933	\$(1,211)	\$7,086	\$1,361,998	\$668,307

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

Actual FY17 for use in FY19
12/21/2017

Summary Schedule

Department	38000 Planning	39000 Parks & Rec	39700 Parks Acq & Dev	39800 Coyote Pt Marina	40100 OOS - Admin	40300 OOS - Livable Community	40500 OOS - Natural Resources	40600 Solid Waste	40700 County Service Area	45100 Public Works Adm
1 Building Depreciation	\$27,042	\$748,774	\$0	\$280,689	\$0	\$0	\$0	\$0	\$0	\$286,925
2 Equipment Depreciation	4,096	140,859	43,614	0	0	0	0	0	0	11,875
3 Prepayment of Unfunded Ret Liab	26,352	28,930	0	1,349	3,870	923	3,435	2,305	200	17,966
4 12100 County Manager	36,582	47,670	418	2,573	4,299	3,718	9,715	3,997	2,062	29,291
5 12210 Real Property	0	124	179	0	0	1,161	382	1,180	0	0
6 14000 Controller	59,531	78,475	832	4,375	7,104	6,810	17,216	6,726	4,009	49,440
7 15100 & 15200 Trees & Tax	6,703	35,048	418	2,609	951	2,428	4,699	2,633	377	18,105
8 17000 Human Resources	53,636	65,750	0	2,905	5,888	1,928	7,711	4,819	0	37,449
9 12400 Public Safety Comm	0	3,390	0	0	0	0	0	0	0	10,770
10 15300 Revenue Services	0	17	0	0	0	0	0	0	0	0
11 17810 & 17820 Purchasing	0	5,688	0	0	0	0	0	0	0	303
12 17830 Mail Services	9,575	3,517	0	1,465	3,726	0	0	0	0	7,874
13 18000 Information Services	31,068	49,114	1,100	3,029	4,310	7,715	16,061	4,216	5,447	49,095
14 18000 County Counsel	90,307	324,236	0	0	0	0	0	0	0	71,543
16 47300 Building Services	(85,888)	(12,148)	0	0	(34,854)	(5,318)	0	0	0	(35,542)
Total Current Allocations	259,104	1,519,442	46,558	298,994	(4,707)	19,363	59,219	25,875	12,095	565,095
Less: Prior Year Allocations	559,812	1,021,932	17,206	261,657	0	0	0	0	0	584,622
Carry-Forward	(300,707)	497,509	29,352	37,337	0	0	0	0	0	(19,527)
Proposed Costs	\$(41,603)	\$2,016,951	\$75,910	\$336,330	\$(4,707)	\$19,363	\$59,219	\$25,875	\$12,095	\$545,568

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

Actual FY17 for use in FY19
12/21/2017

Summary Schedule

Department	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	55000 Health Services	55141 Animal Control
1 Building Depreciation	\$861,171	\$0	\$0	\$0	\$0	\$25,163	\$0	\$0	\$426,548	\$0
2 Equipment Depreciation	0	0	3,741	0	0	1,257,561	0	0	0	0
3 Prepaymnt of Unfunded Ret Liab	5,714	1,092	11,383	24,892	4,343	9,775	0	3,944	39,650	214
4 12100 County Manager	14,465	1,026	13,707	42,769	6,878	19,776	0	8,315	67,982	6,411
5 12210 Real Property	0	7	0	0	0	44	0	3,401	238	0
6 14000 Controller	25,878	1,785	22,283	69,782	11,295	33,643	0	15,538	114,346	12,464
7 15100 & 15200 Trees & Tax	28,117	503	841	22,309	6,907	31,071	0	9,508	17,587	707
8 17000 Human Resources	11,566	964	20,145	61,688	9,591	22,169	0	8,675	82,522	0
9 12400 Public Safety Comm	0	0	0	0	0	0	0	0	0	79,891
10 15300 Revenue Services	0	0	0	0	0	0	0	0	0	185
11 17810 & 17820 Purchasing	0	0	0	0	0	53,554	0	1,789	3,271	0
12 17830 Mail Services	0	0	0	0	0	0	0	0	3	259
13 18000 Information Services	22,899	1,434	9,649	31,617	5,542	23,084	0	10,512	97,920	17,598
14 16000 County Counsel	0	0	0	0	0	0	0	0	23,065	9,471
16 47300 Building Services	(22,687)	(1,865)	(14,453)	(4,842)	(1,796)	(4,384)	0	(6,181)	(7,300)	0
Total Current Allocations	947,123	4,946	67,296	248,215	42,760	1,471,456	0	55,502	865,831	127,201
Less: Prior Year Allocations	495,036	3,968	63,631	158,657	27,814	1,283,861	38,305	33,259	903,337	127,715
Carry-Forward	452,087	978	3,665	89,559	14,946	207,595	(38,305)	22,242	(37,506)	(515)
Proposed Costs	\$1,399,210	\$5,924	\$70,960	\$337,774	\$57,706	\$1,679,051	\$(38,305)	\$77,744	\$828,325	\$126,686

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

Actual FY17 for use in FY19
12/21/2017

Summary Schedule

Department	55142 Animal Licensing	55512 UC Coop Ext	56000 Emer Med Svcs	57000 Aging & Adult Svcs	58000 IHSS- PA	59000 Envlta Health	60000 Food Services	61000 Mental Health	62000 Public Health	62400 Child Health
1 Building Depreciation	\$0	\$0	\$288,695	\$998,380	\$35,802	\$2	\$0	\$726,278	\$637,088	\$0
2 Equipment Depreciation	0	0	0	0	0	0	4,827	0	9,318	0
3 Prepayment of Unfunded Ret Liab	75	0	3,671	64,846	1,303	40,196	2,416	240,060	44,335	22,464
4 12100 County Manager	894	0	10,152	98,454	20,509	53,143	2,456	378,850	61,387	35,605
5 12210 Real Property	0	0	0	7,371	0	8,459	0	53,135	5,576	7,691
6 14000 Controller	1,738	0	18,723	171,394	43,593	86,909	4,775	642,736	102,128	63,981
7 15100 & 15200 Treas & Tax	204	0	2,522	56,516	10,137	15,551	0	141,267	26,223	10,648
8 17000 Human Resources	0	0	4,842	136,615	10	75,975	0	439,956	87,249	55,483
9 12400 Public Safety Comm	0	0	0	0	0	1,527	0	0	0	0
10 15300 Revenue Services	0	0	0	0	0	2,789	0	41	0	0
11 17810 & 17820 Purchasing	0	0	0	1,121	0	0	0	2,954	0	0
12 17830 Mail Services	0	0	528	24,157	13,997	15,976	0	21,754	14,361	1,406
13 18000 Information Services	2,365	0	21,525	93,101	54,084	49,496	6,494	467,749	54,033	25,913
14 16000 County Counsel	0	0	(544)	(346,556)	12,044	(39,869)	0	(18,521)	8,424	(1,109)
16 47300 Building Services	0	0	(583)	(17,086)	(613)	(11,365)	(2,140)	(169,055)	(18,087)	0
Total Current Allocations	5,276	0	349,532	1,288,315	190,868	298,789	18,829	2,927,204	1,032,034	222,081
Less: Prior Year Allocations	4,469	6,419	333,368	1,892,297	126,973	340,267	94,943	2,568,754	1,016,841	143,283
Carry-Forward	807	(6,419)	16,164	(603,982)	63,895	(41,479)	(76,113)	358,451	15,193	78,798
Proposed Costs	\$6,084	\$(6,419)	\$365,696	\$684,333	\$254,763	\$257,310	\$(57,284)	\$3,285,655	\$1,047,227	\$300,878

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

Actual FY17 for use in FY19
12/21/2017

Summary Schedule

Department	62600 Field Svcs	62800 Prenatal	62900 CCS	63000 Corr Health	64000 AIDS Program	65000 Ag Comm	66000 SMMC	66800 SMCQH LT Care	68000 Comm Primary Care	70100 Human Svcs Agency
1 Building Depreciation	\$0	\$3,812	\$0	\$0	\$121,278	\$1,823	\$328,868	\$0	\$0	\$368
2 Equipment Depreciation	0	0	0	85,360	0	0	0	0	0	13,770
3 Prepayment of Unfunded Ret Liab	21,894	15,822	22,280	41,305	9,522	14,071	345,055	2,433	184,614	26,561
4 12100 County Manager	15,910	26,604	28,003	55,308	13,023	18,910	516,686	2,597	238,893	40,516
5 12210 Real Property	3,936	5,380	0	0	0	1,606	8,698	0	32,165	23,915
6 14000 Controller	27,175	42,690	47,940	91,916	24,931	31,598	874,537	4,421	393,735	125,514
7 15100 & 15200 Treas & Tax	10,326	0	5,603	28,085	2,035	2,994	375,725	0	103,689	10,679
8 17000 Human Resources	17,938	41,687	41,649	72,328	17,157	27,814	605,520	2,892	335,051	51,366
9 12400 Public Safety Comm	0	0	0	0	0	0	0	0	0	342
10 15300 Revenue Services	0	0	0	0	0	225	17,655	0	0	2,398
11 17810 & 17820 Purchasing	0	0	0	24,926	888	0	639,782	0	32,401	3,882
12 17830 Mail Services	0	0	1,606	2,286	0	1,944	48,308	0	598	145,179
13 18000 Information Services	21,117	17,471	22,419	57,678	12,139	16,436	669,604	3,093	210,136	76,960
14 16000 County Counsel	0	0	0	7,781	0	9,947	359,654	0	0	67,116
16 47300 Building Services	(2,209)	(2,951)	0	(61)	(17,017)	(6,871)	(927,996)	(46,701)	(225,466)	(2,568)
Total Current Allocations	116,085	150,514	169,500	466,912	183,955	120,498	3,862,097	(31,266)	1,305,817	586,000
Less: Prior Year Allocations	99,555	84,222	110,743	247,645	190,260	115,886	3,513,716	45,840	1,171,391	741,588
Carry-Forward	16,531	66,292	58,757	219,267	(6,304)	4,611	348,380	(77,106)	134,427	(155,588)
Proposed Costs	\$132,617	\$216,806	\$228,257	\$685,180	\$177,651	\$125,109	\$4,210,477	\$(108,371)	\$1,440,244	\$430,412

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

Actual FY17 for use in FY19
12/21/2017

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 Pl	74500 A&D Prevention	75100 Homeless Safety Net
1 Building Depreciation	\$5,304	\$46,266	\$42,477	\$0	\$0	\$13,349	\$78,303	\$83	\$0	\$0
2 Equipment Depreciation	0	11,805	0	0	0	0	0	0	0	0
3 Prepayment of Unfunded Ret Liab	16,641	144,000	8,792	12,483	10,904	0	86,811	4,033	0	2,702
4 12100 County Manager	23,714	261,297	17,323	26,148	24,849	66	138,194	12,998	13,002	11,646
5 12210 Real Property	0	34,037	3,125	12,943	11,815	21	19,339	0	0	1,442
6 14000 Contoller	38,376	430,306	30,737	43,526	40,611	4,711	227,735	22,972	25,276	22,060
7 15100 & 15200 Treas & Tax	2,766	17,202	11,080	0	14,491	0	33,720	3,025	63	3,725
8 17000 Human Resources	35,663	358,560	20,241	33,735	33,735	0	188,919	10,603	0	4,819
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	0	0	0	0
11 17810 & 17820 Purchasing	274	52,532	0	289	0	0	4,064	0	0	0
12 17830 Mail Services	0	0	0	0	2,634	19	0	0	0	0
13 18000 Information Services	18,263	251,020	20,479	28,252	23,131	174	129,654	20,826	34,224	24,605
14 16000 County Counsel	43,541	0	0	0	0	0	(177,192)	0	0	0
18 47300 Building Services	0	(50,910)	0	(29,374)	(14,306)	(11,986)	(51,067)	(24,105)	0	(73,946)
Total Current Allocations	184,541	1,556,116	154,255	128,003	147,683	6,353	578,480	50,434	72,564	(2,946)
Less: Prior Year Allocations	122,476	1,429,911	138,651	126,259	253,328	80,739	709,535	63,953	55,134	44,852
Carry-Forward	62,066	126,205	15,604	1,744	(105,665)	(74,386)	(31,055)	(13,519)	17,430	(47,798)
Proposed Costs	\$246,607	\$1,662,321	\$169,859	\$129,747	\$41,999	\$(68,033)	\$647,425	\$36,915	\$89,994	\$(50,744)

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

Actual FY17 for use in FY19
12/21/2017

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	\$559,026	\$218,569	\$21,962	\$0	\$764,628	\$19,103
2 Equipment Depreciation	0	0	0	0	17,842	0	2,069	0	133,590	0
3 Prepaymnt of Unfunded Ret Liab	3,973	2,430	4,869	0	0	0	0	0	0	0
4 12100 County Manager	7,327	2,104	21,828	8	81,236	0	6,356	53,607	21,126	0
5 12210 Real Property	2,793	0	1,083	3,832	2,125	0	473	3,770	199	0
6 14000 Controller	12,574	3,464	46,494	15	157,824	0	12,357	104,213	38,628	0
7 15100 & 15200 Treas & Tax	3,214	3,772	0	0	1,894	0	7,065	2,397	0	0
8 17000 Human Resources	7,711	2,927	10,410	0	8,995	0	0	0	11,277	0
9 12400 Public Safety Comm	0	0	0	0	210,203	0	0	0	398,509	0
10 15300 Revenue Services	0	0	0	0	0	0	0	0	0	0
11 17810 & 17820 Purchasing	0	0	0	0	0	0	0	0	0	0
12 17830 Mail Services	0	66	0	0	0	0	0	0	0	0
13 18000 Information Services	9,905	1,743	44,405	20	226,231	0	18,076	141,112	40,812	0
14 18000 County Counsel	0	1,374	0	73,543	0	0	0	0	(41,655)	0
16 47300 Building Services	0	0	0	0	(256,225)	(1,628)	(370,794)	(61,653)	(7,488)	0
Total Current Allocations	47,498	17,879	129,090	77,418	1,009,251	216,941	(302,436)	243,445	1,359,626	19,103
Less: Prior Year Allocations	64,151	33,917	38,206	112,644	2,657,802	0	204,631	130,371	1,067,380	89,933
Carry-Forward	(16,653)	(16,037)	90,884	(35,226)	(1,648,551)	0	(507,067)	113,074	292,246	(70,830)
Proposed Costs	\$30,846	\$1,842	\$219,973	\$42,192	\$(639,300)	\$216,941	\$(809,504)	\$356,519	\$1,651,872	\$(51,727)

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

Actual FY17 for use in FY19
12/21/2017

Summary Schedule

Department	Cities	Schools	Benefits Trust Fund	Risk Mgt Trust Fund	Unempl Ins Trust Fund	Gen'l Liab Trust Fund	Cannabis	All Other	12310 Facil Plan&Devel	48340 1/2 Cent Transp Fund
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	0
3 Prepayment of Unfunded Ret Liab	0	0	0	0	0	0	0	0	2,174	0
4 12100 County Manager	0	0	0	0	0	0	59,816	0	4,593	337
5 12210 Real Property	0	0	0	0	0	0	0	113	0	0
6 14000 Controller	0	0	0	0	0	0	0	0	7,258	655
7 15100 & 15200 Treas & Tax	0	0	0	0	0	0	0	0	1,391	0
8 17000 Human Resources	0	0	137,696	58,805	0	31,513	0	0	7,711	0
9 12400 Public Safety Comm	4,239,536	0	1,208	0	0	0	0	846,151	0	0
10 15300 Revenue Services	18	0	0	0	0	0	0	55	0	0
11 17810 & 17820 Purchasing	0	0	0	0	0	0	0	0	0	0
12 17830 Mail Services	0	0	0	0	0	0	0	441	0	0
13 18000 Information Services	0	0	0	0	0	0	0	1	2,381	887
14 16000 County Counsel	0	224,800	0	249,595	0	0	49,504	(180,911)	0	0
16 47300 Building Services	0	0	0	0	0	0	0	(158,922)	(338)	0
Total Current Allocations	4,239,554	224,800	138,905	308,400	0	31,513	109,320	506,929	25,169	1,879
Less: Prior Year Allocations	4,366,608	938,030	81,526	95,733	37,290	1,385	0	1,270,609	0	891
Carry-Forward	(127,054)	(713,230)	57,379	212,667	(37,290)	30,128	0	(763,680)	0	988
Proposed Costs	\$4,112,500	\$(488,430)	\$196,284	\$521,067	\$(37,290)	\$61,641	\$109,320	\$(256,751)	\$25,169	\$2,867

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

Actual FY17 for use in FY19
12/21/2017

Summary Schedule

Department	F200 Flood Control Fund	2nd Allocation Orphans	Total
1 Building Depreciation	\$785,142	\$0	\$19,207,662
2 Equipment Depreciation	0	0	5,846,723
3 Prepayment of Unfunded Ret Liab	0	0	2,992,817
4 12100 County Manager	0	0	4,336,567
5 12210 Real Property	0	0	278,088
6 14000 Controller	0	0	7,101,507
7 15100 & 15200 Treas & Tax	0	0	1,406,811
8 17000 Human Resources	0	0	5,335,769
9 12400 Public Safety Comm	0	0	5,978,496
10 15300 Revenue Services	0	0	130,827
11 17810 & 17820 Purchasing	0	0	1,065,886
12 17830 Mail Services	0	0	557,187
13 18000 Information Services	0	0	4,841,298
14 16000 County Counsel	0	0	2,216,647
16 47300 Building Services	0	0	(5,898,476)
Total Current Allocations	785,142	0	55,397,788
Less: Prior Year Allocations	791,543	0	52,974,231
Carry-Forward	(6,401)	0	1,980,281
Proposed Costs	\$778,742	\$0	\$57,358,069