



MALIA M. COHEN  
CALIFORNIA STATE CONTROLLER

## NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

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

**Date:  
Filing Ref:**

**October 7, 2024  
SMA25**

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 **2024-25**. 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 **2022-23**, and as estimated costs for fiscal year **2024-25** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2024**, 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     | 11. Card Key Services                       |
| 2. Information Services         | 12. Message Switch                          |
| 3. Public Safety Communications | 13. Fleet Maintenance ISF                   |
| 4. Real Property                | 14. Tower Road Construction ISF             |
| 5. Controller                   | 15. Workers' Compensation Insurance ISF     |
| 6. Human Resources              | 16. Long-Term Disability ISF                |
| 7. Purchasing                   | 17. Personal Injury and Property Damage ISF |
| 8. Mail Services                | 18. Employee Benefits ISF                   |
| 9. County Counsel               |   |
| 10. Building Services           |   |

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

Direct charges from the above 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 2024-25 Cost Allocation Plan.

---

**SECTION IV: ACCEPTANCE**

---

**COUNTY OF SAN MATEO**

**BY Original signed by**  
\_\_\_\_\_  
**Kim-Anh Le**  
\_\_\_\_\_  
**Name**  
**Deputy Controller**  
\_\_\_\_\_  
**Title**  
**10-08-2024**  
\_\_\_\_\_  
**Date**

**MALIA M. COHEN**  
**CALIFORNIA STATE CONTROLLER**

**BY Original signed by**  
\_\_\_\_\_  
**SANDEEP SINGH**  
**Manager**  
**Local Government Policy Section**  
**Local Govt Programs and Services Division**  
**10-08-2024**  
\_\_\_\_\_  
**Date**

cc: State and Federal Agencies  
Attachment: Summary Schedule

**Negotiated by Betty Chen**  
**Telephone (916) 327-9496**



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

Actual FY23 for use in FY25 - Amended Submittal  
5/2/2024

**Summary Schedule**

Department	12700 Revenue Services	19200 Grand Jury	11000 Bd of Supvsrs	13100 Assessor	13200 Admin & Suppt	13300 Elections	13400 Recorder	15100 Tax Collector	19100 Office of Sustainability	19500 First 5
1 Building Depreciation	\$10,325	\$0	\$70,422	\$19,439	\$0	\$3,190	\$4,567	\$3,971	\$0	\$0
2 Equipment Depreciation	0	0	0	29,280	0	76,551	211,684	11,145	0	0
3 Software Amortization	0	0	0	956,784	0	0	0	0	0	0
4 18000 Information Services	9,002	14	11,313	44,891	(4,582)	18,676	6,860	4,108	0	3,405
5 12400 Public Safety Comm	0	0	0	0	0	0	0	0	0	0
6 Payments to Unfunded Retirement Liabi	0	0	35,117	187,880	17,559	33,362	35,118	26,338	0	14,047
7 12100 County Executive Office	1,297	251	20,144	107,652	9,697	55,834	26,953	16,044	0	23,502
8 12210 Real Property	0	0	0	7,334	0	0	0	0	0	0
9 14000 Controller	10,094	1,798	25,467	134,522	3,937	10,080	8,116	129,786	0	11,611
10 15200 Treasurer	0	0	0	(46)	(1,529)	(270)	0	0	0	(558)
11 17000 Human Resources	(303)	0	31,604	165,226	14,712	29,351	29,492	16,144	0	13,138
13 17810 Purchasing	0	0	1,638	5,714	5,714	5,714	41,407	468	0	0
14 17830 Mail Services	0	75	130	21,924	0	5,475	13,074	9,231	0	0
15 16000 County Counsel	13,132	57,016	701,071	242,010	0	87,229	12,051	17,824	0	5,363
16 47300 Building Services	7,776	0	6,783	18,788	0	9,088	15,786	3,575	0	0
17 47550 Card Key Services	0	0	83	518	0	70	112	51	0	12
18 43000 Emergency Management	0	0	7,222	36,767	3,283	6,237	6,566	4,924	0	2,626
19 12310 Project Development Unit	0	0	0	0	0	0	0	0	0	0
28 19400 Msg Switch	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	51,324	59,154	910,995	1,978,683	48,791	340,586	411,785	243,610	0	73,146
Less: Prior Year Allocations	0	137,414	805,367	1,160,640	132,212	468,995	249,719	239,143	0	101,549
Carry-Forward	0	(78,260)	105,628	818,043	(83,421)	(128,410)	162,067	4,466	0	(28,403)
<b>Proposed Costs</b>	<b>\$51,324</b>	<b>\$(19,106)</b>	<b>\$1,016,623</b>	<b>\$2,796,726</b>	<b>\$(34,630)</b>	<b>\$212,176</b>	<b>\$573,852</b>	<b>\$248,076</b>	<b>\$0</b>	<b>\$44,743</b>



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

Actual FY23 for use in FY25 - Amended Submittal  
5/2/2024

**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 Ops (HIDTA)	30544 OES	31000 Sheriff Detention
1 Building Depreciation	\$0	\$3,206	\$461,028	\$2,184	\$0	\$0	\$1,264,394	\$406,328	\$0	\$4,883,282
2 Equipment Depreciation	0	0	19,181	0	0	0	586,216	78,912	0	86,558
3 Software Amortization	0	0	0	0	0	0	6,613	0	0	0
4 18000 Information Services	8,038	142,531	70,912	17,319	0	0	1,902,678	(677,757)	0	(728,935)
5 12400 Public Safety Comm	0	0	22,349	0	0	0	2,389,719	6,857	0	0
6 Payments to Unfunded Retirement Liabi	40,385	0	251,970	98,127	0	0	509,208	352,056	0	423,170
7 12100 County Executive Office	28,230	0	159,007	43,248	45,486	48,893	418,149	335,317	0	287,579
8 12210 Real Property	0	0	2,089	0	0	0	11,682	3,089	(7,870)	0
9 14000 Controller	13,279	37,213	107,963	51,325	17,331	149,621	372,982	74,898	0	89,583
10 15200 Treasurer	0	(48)	(644)	0	0	0	(763)	0	0	0
11 17000 Human Resources	36,846	513,532	231,550	85,932	0	0	375,186	274,401	0	327,646
13 17810 Purchasing	3,235	0	11,972	545	0	0	309,634	1,552	0	0
14 17830 Mail Services	9,817	100,586	10,247	15,888	0	0	12,721	0	0	0
15 16000 County Counsel	0	302,233	96,883	9,756	0	0	625,890	3,642	506	0
16 47300 Building Services	0	52,222	41,942	9,567	870	919	176,268	22,723	0	105,916
17 47550 Card Key Services	23	(3,320)	473	185	0	(9,964)	1,158	802	0	953
18 43000 Emergency Management	7,550	0	47,600	18,384	0	0	91,589	66,312	0	81,413
19 12310 Project Development Unit	0	0	0	0	0	0	0	0	0	0
28 19400 Msg Switch	0	(127)	(2,146)	22	0	0	87,605	0	0	(98,602)
<b>Total Current Allocations</b>	147,403	1,148,028	1,532,376	352,480	63,687	189,468	9,140,930	949,132	(7,364)	5,458,561
Less: Prior Year Allocations	297,663	1,009,490	2,300,752	600,351	930,261	218,011	6,893,512	4,581,891	213,729	8,856,112
Carry-Forward	(150,259)	138,537	(768,376)	(247,870)	(866,574)	(28,542)	2,247,419	(3,632,759)	(221,093)	(3,397,551)
<b>Proposed Costs</b>	<u><u>\$(2,856)</u></u>	<u><u>\$1,286,565</u></u>	<u><u>\$764,000</u></u>	<u><u>\$104,610</u></u>	<u><u>\$(802,888)</u></u>	<u><u>\$160,926</u></u>	<u><u>\$11,388,349</u></u>	<u><u>\$(2,683,626)</u></u>	<u><u>\$(228,457)</u></u>	<u><u>\$2,061,010</u></u>



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

Actual FY23 for use in FY25 - Amended Submittal  
5/2/2024

**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	\$163,133	\$0	\$280,113	\$36,703	\$109,993	\$53,110	\$22,617	\$175	\$0	\$224,671
2 Equipment Depreciation	0	5,839	0	0	11,121	7,310	0	15,090	0	898,368
3 Software Amortization	0	0	0	0	0	0	0	0	0	0
4 18000 Information Services	(224,873)	35,192	52,940	30,541	30,855	6,361	0	0	832	0
5 12400 Public Safety Comm	0	48,356	0	0	0	9,729	0	0	0	172,765
6 Payments to Unfunded Retirement Liabilities	128,180	61,456	222,119	159,786	173,394	26,338	0	0	3,512	0
7 12100 County Executive Office	94,838	80,300	106,684	60,032	93,291	16,302	0	8,575	2,252	36,269
8 12210 Real Property	0	0	0	0	0	0	0	0	0	0
9 14000 Controller	23,400	118,545	40,423	20,300	26,478	46,180	6,904	5,655	7,527	11,372
10 15200 Treasurer	0	(1,197)	(310)	0	(0)	0	(514)	(379)	(19)	0
11 17000 Human Resources	84,623	30,274	152,082	77,089	99,589	22,957	0	0	3,284	0
13 17810 Purchasing	0	11,438	0	0	0	2,178	0	15,286	0	59,913
14 17830 Mail Services	0	4,106	6,787	0	0	1,336	0	0	116	0
15 16000 County Counsel	0	270,205	0	0	0	126,319	0	0	7,337	15,090
16 47300 Building Services	9,810	0	36,051	43,490	112,551	9,723	0	0	0	5,574
17 47550 Card Key Services	289	1,202	0	0	0	64	0	0	4	0
18 43000 Emergency Management	23,964	12,475	42,348	26,590	32,171	4,924	0	0	657	0
19 12310 Project Development Unit	0	0	0	0	0	0	0	0	0	0
28 19400 Msg Switch	0	770	0	0	0	24	0	0	0	0
<b>Total Current Allocations</b>	303,364	678,959	939,237	454,532	689,443	332,856	29,007	44,401	25,502	1,424,021
Less: Prior Year Allocations	1,522,530	808,309	2,158,399	1,074,165	1,292,869	217,883	23,891	29,309	32,090	1,937,415
Carry-Forward	(1,219,166)	(129,349)	(1,219,163)	(619,633)	(603,426)	114,973	5,116	15,092	(6,588)	(513,394)
<b>Proposed Costs</b>	<b>\$(915,802)</b>	<b>\$549,610</b>	<b>\$(279,926)</b>	<b>\$(165,101)</b>	<b>\$86,017</b>	<b>\$447,829</b>	<b>\$34,123</b>	<b>\$59,493</b>	<b>\$18,914</b>	<b>\$910,627</b>



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

Actual FY23 for use in FY25 - Amended Submittal  
5/2/2024

**Summary Schedule**

Department	37000 Library	38000 Planning	39000 Parks & Rec	39700 Parks Acq & Dev	39800 Coyote Pt Marina	39900 Parks Capital	40100 OOS - Admin	40300 OOS - Livable Community	40400 OOS - Energy & Water	40500 OOS - Natural Resources
1 Building Depreciation	\$0	\$29,688	\$1,101,612	\$0	\$749,623	\$0	\$0	\$0	\$0	\$0
2 Equipment Depreciation	0	0	385,338	10,451	0	0	0	0	0	0
3 Software Amortization	0	0	0	0	0	0	0	0	0	0
4 18000 Information Services	6,335	31,121	28,137	0	367	0	4,122	6,935	1,874	77
5 12400 Public Safety Comm	0	0	6,897	0	0	0	0	0	0	0
6 Payments to Unfunded Retirement Liabi	233,094	117,645	131,692	0	5,268	0	21,071	19,315	5,268	0
7 12100 County Executive Office	150,232	100,081	81,187	0	9,151	0	23,652	11,973	6,607	31
8 12210 Real Property	0	0	0	0	0	0	0	208	0	0
9 14000 Controller	112,688	90,430	128,062	0	25,717	6,726	5,617	4,255	1,765	0
10 15200 Treasurer	(1,975)	(19)	(334)	0	(50)	(29)	0	0	0	0
11 17000 Human Resources	204,671	94,608	119,314	0	3,251	0	19,574	20,760	8,177	0
13 17810 Purchasing	2,598	5,734	37,227	0	1,090	1,145	6,200	0	0	0
14 17830 Mail Services	2,590	8,417	6,083	0	11	0	321	0	100	0
15 16000 County Counsel	11,140	278,626	236,571	0	0	0	0	0	0	0
16 47300 Building Services	11,940	22,134	5,497	0	0	0	8,403	0	0	0
17 47550 Card Key Services	143	271	237	0	6	0	34	15	9	0
18 43000 Emergency Management	45,302	22,651	24,621	0	985	0	3,283	3,611	1,641	0
19 12310 Project Development Unit	0	0	0	0	0	0	0	0	0	0
28 19400 Msg Switch	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	778,758	801,386	2,292,142	10,451	795,418	7,842	92,277	67,072	25,442	108
Less: Prior Year Allocations	997,162	781,543	2,130,361	17,845	647,319	5,853	135,113	79,675	14,539	3,199
Carry-Forward	(218,404)	19,843	161,781	(7,394)	148,100	1,989	(42,836)	(12,603)	10,903	(3,091)
<b>Proposed Costs</b>	<b>\$560,355</b>	<b>\$821,228</b>	<b>\$2,453,923</b>	<b>\$3,056</b>	<b>\$943,518</b>	<b>\$9,831</b>	<b>\$49,441</b>	<b>\$54,469</b>	<b>\$36,345</b>	<b>\$(2,983)</b>



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

Actual FY23 for use in FY25 - Amended Submittal  
5/2/2024

**Summary Schedule**

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	\$223,143	\$41,290	\$0	\$0	\$805,866	\$0	\$100,170	\$0
2 Equipment Depreciation	1	0	12,786	0	0	19,912	0	0	3,414,332	0
3 Software Amortization	0	0	0	0	0	0	0	0	0	0
4 18000 Information Services	4,938	1,744	13,327	3,430	263	6,086	13,176	3,054	5,188	0
5 12400 Public Safety Comm	0	0	0	12,011	0	0	0	0	0	0
6 Payments to Unfunded Retirement Liabi	17,559	0	70,236	21,071	1,756	35,118	112,377	17,559	40,386	0
7 12100 County Executive Office	20,043	6,739	55,229	66,941	1,112	28,158	77,316	11,451	28,224	0
8 12210 Real Property	1,062	0	0	0	0	0	0	0	0	0
9 14000 Controller	3,972	0	315,035	4,413	1,423	7,502	52,844	2,648	7,943	0
10 15200 Treasurer	0	0	(142)	(1,442)	0	0	0	12	(749)	0
11 17000 Human Resources	16,280	0	58,369	16,354	1,642	29,493	81,639	9,719	29,391	0
13 17810 Purchasing	3,501	0	3,692	47,071	1,170	0	0	5,791	32,161	0
14 17830 Mail Services	91	0	5,581	0	0	0	0	0	0	0
15 16000 County Counsel	0	0	125,230	0	0	0	0	0	0	0
16 47300 Building Services	0	0	8,031	13,241	351	4,637	791	4,728	6,062	0
17 47550 Card Key Services	28	0	931	0	0	0	0	0	0	0
18 43000 Emergency Management	3,283	0	13,131	4,268	328	6,566	20,681	3,283	7,550	0
19 12310 Project Development Unit	0	0	0	0	0	0	0	0	0	0
28 19400 Msg Switch	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	70,756	8,484	904,580	228,647	8,045	137,471	1,164,690	58,245	3,670,659	0
Less: Prior Year Allocations	48,669	4,902	771,698	287,249	18,920	222,287	496,634	88,481	3,558,591	210
Carry-Forward	22,087	3,582	132,881	(58,602)	(10,875)	(84,817)	668,056	(30,236)	112,067	(210)
<b>Proposed Costs</b>	<b>\$92,843</b>	<b>\$12,066</b>	<b>\$1,037,461</b>	<b>\$170,045</b>	<b>\$(2,831)</b>	<b>\$52,654</b>	<b>\$1,832,746</b>	<b>\$28,008</b>	<b>\$3,782,726</b>	<b>\$(210)</b>



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

Actual FY23 for use in FY25 - Amended Submittal  
5/2/2024

**Summary Schedule**

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	\$416,312	\$0	\$0	\$191,494	\$0	\$560,953	\$0	\$0	\$185,862
2 Equipment Depreciation	0	0	0	0	0	0	1,705	0	0	0
3 Software Amortization	0	57,594	0	0	0	0	0	0	0	0
4 18000 Information Services	3,448	24,762	2,787	9,729	4,247	2,382	883	28	0	6,561
5 12400 Public Safety Comm	0	0	0	0	0	0	61,587	0	0	1,453,454
6 Payments to Unfunded Retirement Liabi	17,559	66,285	17,559	45,653	19,315	0	1,756	0	0	10,535
7 12100 County Executive Office	22,365	37,870	3,251	8,453	4,226	0	18,757	2,468	0	35,531
8 12210 Real Property	18,761	4,306	2,391	0	1,157	0	0	0	0	0
9 14000 Controller	3,089	225,732	4,333	10,975	5,127	173	481	14	0	36,445
10 15200 Treasurer	(269)	0	(1,011)	0	0	0	0	0	0	(91)
11 17000 Human Resources	11,394	67,586	12,932	40,923	17,766	0	1,482	0	0	9,853
13 17810 Purchasing	3,210	41,937	0	0	0	0	0	0	0	1,146
14 17830 Mail Services	0	0	0	0	0	0	168	0	0	236
15 16000 County Counsel	0	229,579	0	23,688	30,584	0	15,827	0	0	(109,739)
16 47300 Building Services	0	1,060	1,554	0	1,282	0	0	0	0	0
17 47550 Card Key Services	0	20	155	83	898	114	0	0	0	45
18 43000 Emergency Management	3,283	12,146	3,283	8,535	4,268	0	0	0	0	1,970
19 12310 Project Development Unit	0	0	0	0	0	0	0	0	0	0
28 19400 Msg Switch	(5,044)	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	77,797	1,185,189	47,233	148,039	280,364	2,669	663,601	2,510	0	1,631,808
Less: Prior Year Allocations	108,358	1,330,134	37,888	(43,274)	304,892	(100,102)	558,761	2,909	0	1,337,288
Carry-Forward	(30,560)	(144,945)	9,346	191,313	(24,528)	102,770	104,840	(399)	0	294,520
<b>Proposed Costs</b>	<b>\$47,237</b>	<b>\$1,040,243</b>	<b>\$56,579</b>	<b>\$339,351</b>	<b>\$255,836</b>	<b>\$105,439</b>	<b>\$768,441</b>	<b>\$2,111</b>	<b>\$0</b>	<b>\$1,926,328</b>



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

Actual FY23 for use in FY25 - Amended Submittal  
5/2/2024

**Summary Schedule**

Department	57000 Aging & Adult Svcs	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
1 Building Depreciation	\$998,272	\$0	\$0	\$35,799	\$2	\$0	\$362,972	\$939,459	\$4,119	\$0
2 Equipment Depreciation	0	0	0	0	0	0	0	300,451	0	0
3 Software Amortization	0	0	0	0	0	0	0	0	0	0
4 18000 Information Services	42,991	6,565	1,252	4,900	34,455	0	208,355	98,673	18,104	4,964
5 12400 Public Safety Comm	0	0	0	0	14,155	0	0	26,488	0	0
6 Payments to Unfunded Retirement Liabi	219,486	36,874	7,024	0	142,227	0	818,016	237,011	86,039	24,583
7 12100 County Executive Office	195,356	7,153	1,300	85,855	89,581	0	982,045	176,926	43,617	56,512
8 12210 Real Property	55,716	0	0	0	16,816	0	94,103	21,236	6,787	1,092
9 14000 Controller	177,142	8,826	637	(4,920)	166,883	0	309,933	129,891	15,448	9,544
10 15200 Treasurer	(38)	(475)	(1,794)	(20)	0	0	(5,693)	(2,039)	(70)	0
11 17000 Human Resources	189,570	32,417	4,893	26,319	123,946	0	670,388	242,895	56,040	34,623
13 17810 Purchasing	6,480	0	0	0	24,388	0	23,312	0	15,669	0
14 17830 Mail Services	29,144	0	0	9,222	11,419	0	11,797	18,634	67	0
15 16000 County Counsel	52,560	230,344	649,649	14,516	41,155	0	(461,123)	0	(1,217)	0
16 47300 Building Services	5,173	1,225	0	229	1,389	0	48,598	7,210	0	654
17 47550 Card Key Services	411	0	0	0	222	0	1,789	34	120	47
18 43000 Emergency Management	38,737	7,222	1,313	0	27,575	0	157,573	37,424	14,444	6,894
19 12310 Project Development Unit	0	0	0	0	0	0	0	0	0	0
28 19400 Msg Switch	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	2,011,000	330,150	664,274	171,899	694,215	0	3,222,064	2,234,292	259,167	138,912
Less: Prior Year Allocations	2,397,897	682,415	43,936	183,581	821,779	0	5,029,174	2,579,445	363,792	203,327
Carry-Forward	(386,898)	(352,265)	620,338	(11,681)	(127,565)	0	(1,807,110)	(345,153)	(104,625)	(64,415)
<b>Proposed Costs</b>	<b>\$1,624,102</b>	<b>\$(22,116)</b>	<b>\$1,284,612</b>	<b>\$160,218</b>	<b>\$566,650</b>	<b>\$0</b>	<b>\$1,414,953</b>	<b>\$1,889,139</b>	<b>\$154,542</b>	<b>\$74,498</b>



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

Actual FY23 for use in FY25 - Amended Submittal  
5/2/2024

**Summary Schedule**

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	\$307	\$0	\$0	\$121,264	\$1,823	\$517,853	\$0	\$0	\$869	\$5,304
2 Equipment Depreciation	0	0	70,816	0	0	0	0	0	28,122	0
3 Software Amortization	0	0	0	0	0	0	0	0	0	0
4 18000 Information Services	13,998	18,787	54,106	11,374	13,716	700,680	3,765	88,092	180,998	0
5 12400 Public Safety Comm	0	0	0	0	0	0	0	0	0	0
6 Payments to Unfunded Retirement Liabi	79,015	77,698	151,007	29,850	52,677	1,060,031	50,921	611,840	169,038	0
7 12100 County Executive Office	13,655	39,377	105,815	5,527	9,753	598,961	52,972	119,317	112,031	0
8 12210 Real Property	0	0	0	0	3,395	10,412	0	33,745	34,834	0
9 14000 Controller	16,055	19,627	79,978	8,516	41,824	636,515	14,122	152,691	505,051	0
10 15200 Treasurer	0	0	0	0	0	0	0	0	(3,927)	0
11 17000 Human Resources	56,707	66,387	113,838	32,785	45,754	879,579	45,314	548,681	133,681	0
13 17810 Purchasing	0	0	510	0	0	312,983	0	0	28,742	0
14 17830 Mail Services	0	18	200	0	2,963	46,764	0	2,926	0	0
15 16000 County Counsel	0	0	43,835	0	22,104	830,089	0	0	81,321	279,638
16 47300 Building Services	874	0	0	5,753	3,311	299,602	32,239	71,164	2,023	0
17 47550 Card Key Services	104	111	518	0	62	7,314	0	0	2,300	0
18 43000 Emergency Management	13,788	14,772	28,888	5,581	9,848	210,097	11,490	120,478	31,515	0
19 12310 Project Development Unit	0	0	0	0	0	0	0	0	0	0
28 19400 Msg Switch	0	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	194,502	236,777	649,511	220,650	207,232	6,110,881	210,823	1,748,933	1,306,599	284,942
Less: Prior Year Allocations	364,282	374,364	947,519	306,311	297,504	7,976,334	95,521	3,080,356	1,406,657	1,871,101
Carry-Forward	(169,780)	(137,588)	(298,008)	(85,661)	(90,272)	(1,865,454)	115,302	(1,331,423)	(100,058)	(1,586,159)
<b>Proposed Costs</b>	<b>\$24,721</b>	<b>\$99,189</b>	<b>\$351,504</b>	<b>\$134,988</b>	<b>\$116,959</b>	<b>\$4,245,427</b>	<b>\$326,124</b>	<b>\$417,511</b>	<b>\$1,206,542</b>	<b>\$(1,301,217)</b>



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

Actual FY23 for use in FY25 - Amended Submittal  
5/2/2024

**Summary Schedule**

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	\$68,518	\$17,407	\$0	\$0	\$13,349	\$80,588	\$83	\$0	\$0	\$32
2 Equipment Depreciation	82,950	0	0	25,936	0	0	3,647	0	0	0
3 Software Amortization	0	0	0	0	0	6,767	0	0	0	0
4 18000 Information Services	29,859	6,635	13,271	16,589	0	92,896	9,953	0	13,271	(371)
5 12400 Public Safety Comm	395	0	395	0	0	0	0	0	0	0
6 Payments to Unfunded Retirement Liabi	661,229	28,094	61,456	63,212	0	337,604	22,827	0	16,614	15,803
7 12100 County Executive Office	480,341	96,693	39,198	48,326	0	271,928	38,116	0	71,994	10,901
8 12210 Real Property	65,421	6,994	9,383	43,287	0	41,904	0	0	9,724	5,482
9 14000 Controller	223,497	84,095	11,474	12,798	1	67,519	4,854	0	6,178	3,972
10 15200 Treasurer	0	0	0	0	0	0	0	0	0	0
11 17000 Human Resources	561,725	22,882	42,096	46,884	0	248,542	17,997	0	27,294	16,421
13 17810 Purchasing	0	0	0	0	0	0	0	0	0	0
14 17830 Mail Services	262,772	0	0	23,530	1	(0)	0	0	0	0
15 16000 County Counsel	0	0	0	0	0	200,294	0	0	0	0
16 47300 Building Services	16,868	38	3,759	0	0	16,292	3,121	0	44,170	75
17 47550 Card Key Services	0	0	0	0	0	0	0	0	0	0
18 43000 Emergency Management	122,119	4,924	11,818	11,818	0	61,059	4,268	0	4,596	2,298
19 12310 Project Development Unit	0	0	0	0	0	0	0	0	0	0
28 19400 Msg Switch	408	0	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	2,576,103	267,764	192,849	292,379	13,351	1,425,393	104,866	0	193,841	54,613
Less: Prior Year Allocations	1,406,832	243,195	208,242	289,642	13,382	1,796,073	170,907	0	151,216	87,743
Carry-Forward	1,169,270	24,569	(15,393)	2,737	(32)	(370,679)	(66,042)	0	42,624	(33,131)
<b>Proposed Costs</b>	<b>\$3,745,373</b>	<b>\$292,333</b>	<b>\$177,456</b>	<b>\$295,116</b>	<b>\$13,319</b>	<b>\$1,054,714</b>	<b>\$38,824</b>	<b>\$0</b>	<b>\$236,465</b>	<b>\$21,482</b>



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

Actual FY23 for use in FY25 - Amended Submittal  
5/2/2024

**Summary Schedule**

Department	79000 Dept of Housing	79210 Co Comm Devel	79300 Housing Authority	80000 Non- Departmental	80510 Emergency Operations Center	84000 PDU General	85000 Capital Projects	89000 Debt Services	Dependent Special Districts	Independent Special Districts
1 Building Depreciation	\$0	\$0	\$0	\$2,155,670	\$0	\$0	\$58,047	\$0	\$1,019,639	\$0
2 Equipment Depreciation	0	0	0	334,682	2,912	0	0	0	169,653	0
3 Software Amortization	0	0	0	164,001	0	0	0	0	0	0
4 18000 Information Services	(4,851)	7,235	22,921	42,829	0	0	0	0	3,784	0
5 12400 Public Safety Comm	0	0	0	0	0	0	0	0	14,946	141,347
6 Payments to Unfunded Retirement Liabi	8,779	31,606	0	0	0	0	0	0	24,582	0
7 12100 County Executive Office	141,192	5,852	0	1,052,222	0	0	113,497	111,099	4,552	0
8 12210 Real Property	0	2,096	0	0	0	0	0	0	0	0
9 14000 Controller	59,168	8,030	(13,691)	81,734	8	0	19,619	2,134	5,737	(42,117)
10 15200 Treasurer	(512)	(1,392)	(1,131)	(547)	0	(126)	0	(1,355)	(2,563)	(18,960)
11 17000 Human Resources	9,655	25,855	0	0	0	0	0	0	21,255	0
13 17810 Purchasing	4,098	0	0	86,717	0	0	2,653	1,509	8,291	0
14 17830 Mail Services	0	0	0	0	0	0	0	0	0	0
15 16000 County Counsel	(122,662)	0	(28,561)	0	0	0	0	0	0	143,083
16 47300 Building Services	0	0	0	64,276	0	0	0	0	2,327	0
17 47550 Card Key Services	0	45	7,736	31	0	0	0	0	0	0
18 43000 Emergency Management	2,298	5,909	0	0	0	0	0	0	4,596	0
19 12310 Project Development Unit	0	0	0	1,926,218	0	0	0	0	0	0
28 19400 Msg Switch	0	0	0	0	0	0	0	0	0	(5,451)
<b>Total Current Allocations</b>	97,165	85,236	(12,726)	5,907,832	2,920	(126)	193,815	113,386	1,276,798	217,901
Less: Prior Year Allocations	67,451	123,560	(71,681)	4,275,599	21,133	38,101	26,114	41,286	1,164,109	1,136,173
Carry-Forward	29,713	(38,324)	58,956	1,632,233	(18,213)	(38,227)	167,702	72,099	112,689	(918,272)
<b>Proposed Costs</b>	<b>\$126,878</b>	<b>\$46,912</b>	<b>\$46,230</b>	<b>\$7,540,066</b>	<b>\$(15,293)</b>	<b>\$(38,354)</b>	<b>\$361,517</b>	<b>\$185,485</b>	<b>\$1,389,487</b>	<b>\$(700,372)</b>



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

Actual FY23 for use in FY25 - Amended Submittal  
5/2/2024

**Summary Schedule**

Department	Law Library	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
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 Software Amortization	0	0	0	0	0	0	0	0	0	0
4 18000 Information Services	14	0	0	0	0	0	0	0	0	0
5 12400 Public Safety Comm	0	4,566,443	0	0	0	0	0	0	0	0
6 Payments to Unfunded Retirement Liabi	0	0	0	0	0	0	0	0	0	0
7 12100 County Executive Office	0	0	0	0	0	0	0	0	0	0
8 12210 Real Property	0	0	0	0	0	0	0	0	0	0
9 14000 Controller	7,737	0	0	0	0	0	0	0	0	0
10 15200 Treasurer	(46)	(24,225)	(93,224)	(3,298)	(1,628)	(2)	(181)	(15)	0	0
11 17000 Human Resources	0	0	0	0	0	0	0	0	0	0
13 17810 Purchasing	0	0	0	0	0	0	0	0	0	0
14 17830 Mail Services	0	0	0	0	0	0	0	0	0	0
15 16000 County Counsel	0	0	312,861	0	486,212	0	0	53,505	0	4,051
16 47300 Building Services	0	(1,114)	0	0	0	0	0	0	0	0
17 47550 Card Key Services	0	(764)	0	0	0	0	0	0	0	0
18 43000 Emergency Management	0	0	0	0	0	0	0	0	0	0
19 12310 Project Development Unit	0	0	0	0	0	0	0	0	0	0
28 19400 Msg Switch	0	(114,867)	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	7,705	4,425,472	219,637	(3,298)	484,584	(2)	(181)	53,489	0	4,051
Less: Prior Year Allocations	26,016	4,270,486	806,795	9,651	221,394	4	3,839	(9,121)	8,034	8,805
Carry-Forward	(18,311)	154,986	(587,158)	(12,949)	263,190	(6)	(4,020)	62,610	(8,034)	(4,754)
<b>Proposed Costs</b>	<b>\$(10,605)</b>	<b>\$4,580,459</b>	<b>\$(367,521)</b>	<b>\$(16,247)</b>	<b>\$747,774</b>	<b>\$(8)</b>	<b>\$(4,201)</b>	<b>\$116,100</b>	<b>\$(8,034)</b>	<b>\$(704)</b>



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

Actual FY23 for use in FY25 - Amended Submittal  
5/2/2024

**Summary Schedule**

Department	Local Transportation Fund	All Other	48340 1/2 Cent Transp Fund	F200 Flood Control Fund	25151 Public Administrator	39500 Fish & Game	AOC Courts	43101 Emergency Services	2nd Allocation Orphans	Total
1 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$18,830,237
2 Equipment Depreciation	0	0	0	0	0	0	0	0	0	6,900,948
3 Software Amortization	0	0	0	0	0	0	0	0	0	1,191,759
4 18000 Information Services	0	(16,881)	0	0	0	0	0	6,818	0	2,695,070
5 12400 Public Safety Comm	153,585	16,667	0	0	0	0	0	51,056	0	9,169,200
6 Payments to Unfunded Retirement Liabilities	0	0	0	0	0	0	0	0	0	8,952,341
7 12100 County Executive Office	0	0	0	0	0	0	0	0	0	8,118,537
8 12210 Real Property	0	0	0	0	0	0	0	11,335	0	517,969
9 14000 Controller	0	0	0	0	0	0	0	0	0	5,444,305
10 15200 Treasurer	(8,218)	(4,763)	(692)	0	0	0	0	0	0	(189,309)
11 17000 Human Resources	0	0	0	0	0	0	0	0	0	7,833,956
13 17810 Purchasing	0	0	0	0	0	0	0	0	0	1,185,434
14 17830 Mail Services	0	515	0	0	0	0	0	0	0	655,081
15 16000 County Counsel	0	288,442	0	0	0	0	0	0	30	6,555,187
16 47300 Building Services	0	0	0	0	0	0	0	0	0	1,408,386
17 47550 Card Key Services	0	(4,482)	0	0	0	0	0	0	0	11,303
18 43000 Emergency Management	0	0	0	0	0	0	0	0	0	1,691,611
19 12310 Project Development Unit	0	0	0	0	0	0	0	0	0	1,926,218
28 19400 Msg Switch	0	0	0	0	0	0	0	0	0	(137,408)
<b>Total Current Allocations</b>	145,367	279,497	(692)	0	0	0	0	69,208	30	82,760,825
Less: Prior Year Allocations	204,263	5,061	1,104	0	0	0	0	0	0	97,911,479
Carry-Forward	(58,896)	274,436	(1,796)	0	0	0	0	0	0	(15,271,216)
<b>Proposed Costs</b>	<b>\$86,472</b>	<b>\$553,933</b>	<b>\$(2,488)</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$69,208</b>	<b>\$30</b>	<b>\$67,489,609</b>