



**JOHN CHIANG**  
California State Controller

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**City and County of San Francisco  
San Francisco, California**

**Date: November 9, 2007  
Filing Ref: SFO08**

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2007-08** fiscal year. This approval is subject to the conditions contained in Section III.

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

---

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

---

The indirect overhead and support service costs listed in **Summary Schedule** (attached) are formally approved as actual costs for the **2005-06** fiscal year and as estimated costs for the **2007-08** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2007**, for further allocation to federal grants and contracts performed by the respective county departments.

---

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

---

- |  |  |
|--|--|
| 1. Employee Fringe Benefits                                | 9. Controller's Office – Payroll/Personnel Services Division |
| 2. Administrative Services                                 | 10. Human Resources  |
| 3. Administrative Services – Risk Management               | 11. Human Resources – Workers' Compensation                  |
| 4. City Attorney   | 12. Procurement Services                                     |
| 5. Civil Service Commission                                | 13. Public Works – Building Repair                           |
| 6. Controller's Office – Administration                    | 14. Central Shops (ISF)                                      |
| 7. Controller's Office – Accounting Operations and Systems | 15. Reproduction Fund (ISF)                                  |
| 8. Controller's Office - Audits                            | 16. Telecommunications & Information Fund (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 centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the costs of the county departments indicated in Section I.

---

**SECTION III: CONDITIONS**

---

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

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

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

**D. BILLED COSTS:** Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by OMB Circular A-87, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

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

**F. SPECIAL REMARKS:** None.

---

**SECTION IV: ACCEPTANCE**

---

**COUNTY OF SAN FRANCISCO**

**JOHN CHIANG  
CALIFORNIA STATE CONTROLLER**

**Original Signed By**

**Original Signed By**

**Edward Harrington**

**Michael J. Havey, Chief**

**Name**

**Bureau of Payments**

**Controller**

**Division of Accounting and Reporting**

**Title**

**November 14, 2007**

**November 16, 2007**

**Date**

**Date**

**Negotiated by Phillip Pangilinan  
Telephone (916) 322-0798**

cc: State and Federal Agencies

Attachment

CITY COUNTY OF SAN FRANCISCO  
OMB A-87 COST ALLOCATION PLAN

2007/2008  
10/19/2007

SUMMARY SCHEDULE

Department	BUILD INSPECTIO N	ECONOMIC WORKFORC E & DEV	CHILD SUPPORT	CHILD/YOU TH/FAMILY	CHILD/FAMI LY/C	CITY PLANNING	CLEAN WATER	COMMUNIT Y COLLEGE	CONVENTI ON FACILITY	CONSUMER ASSURANCE
1 BUILDING DEPRECIATION	\$4,900	\$0	\$0	\$0	\$0	\$3,052	\$0	\$0	\$5,271	\$0
2 EQUIPMENT DEPRECIATION	226,941	0	0	0	0	49,353	0	0	0	0
3 BOARD OF SUPERVISORS	18,231	5,099	7,043	25,169	4,522	7,903	6,109	43,831	14	0
4 CON - GEN CITY RESPONSIBILITY	943	46	464	39	114	493	1,597	11,455	4	0
5 HSS - GENERAL FUND COSTS	14,790	7,955	90,890	34,782	4,180	184,076	284,877	108,428	0	3,662
6 ADMINISTRATIVE SERVICES	0	0	0	0	0	0	0	0	708,887	0
7 ADMIN SVCS - RISK MANAGEMENT	0	23	0	0	0	14	0	0	1,493	0
8 CITY ATTORNEY	(435,953)	192,917	4,337	2,744	4,583	44,585	(278,455)	38,189	(38,099)	0
9 CIVIL SERVICE COMMISSION	7,031	346	3,462	293	852	3,675	11,904	59,948	27	0
10 CONTROLLER - ADMINISTRATION	14,750	2,958	1,686	1,663	1,856	4,754	49,307	1,423	916	0
11 CON - ACCTNG OPS & SYSTEMS D	100,222	(2,125)	11,843	14,611	15,381	23,208	145,023	55,082	5,951	0
12 CON - AUDITS	(3,085)	30,752	(3,555)	16,577	(23,586)	5,800	0	0	0	0
13 CON - PAYROLL/PERS SVCS DIV	56,464	2,780	27,804	2,353	6,844	29,515	95,603	0	214	0
14 HUMAN RESOURCES	(404,615)	3,330	29,327	(29,876)	(3,076)	32,033	114,516	576,679	(79,744)	0
15 HR - WORKERS' COMP	387	2	261	31	0	103	0	2,388	0	0
16 MAYOR'S BUDGET OFFICE	7,418	2,497	2,672	12,691	2,072	3,052	0	0	0	0
17 OFC CONTRACT ADMIN - PROCURI	35,359	0	16,072	17,516	3,680	8,339	365,000	0	0	0
18 PUBLIC WORKS - BLDG REPAIR	261	62,215	0	0	0	0	148,075	0	612,756	0
TOTAL CURRENT ALLOCATIONS	(355,956)	308,795	192,306	98,593	17,422	399,955	943,556	897,423	1,217,690	3,662
LESS: FIXED COSTS (& ADJUSTMENTS)	1,384,719	572,663	178,629	83,040	100,082	500,040	2,020,733	415,087	1,548,798	111,027
CARRY-FORWARD	(1,740,675)	(263,868)	13,677	15,553	(82,660)	(100,085)	(1,077,177)	482,336	(331,108)	(107,365)
PROPOSED COSTS	(2,096,631)	44,927	205,983	114,146	(65,238)	299,870	(133,621)	1,379,759	886,582	(103,703)

CITY COUNTY OF SAN FRANCISCO  
OMB A-87 COST ALLOCATION PLAN

2007/2008  
10/19/2007

SUMMARY SCHEDULE

Department	COUNTY EDUCATION	DPH - HEALTH HOME	DPH - JAIL HEALTH	DPH - LAGUNA HONDA	DPH - MENTAL HEALTH	DPH - PRIMARY CARE	DPH - PUBLIC HEALTH	DPH - SF GEN HOSP	DPH - SUBSTANC E	DISTRICT ATTORNEY
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$0	\$0	\$0	\$120,153	\$0	\$0	\$117,031
2 EQUIPMENT DEPRECIATION	0	0	0	0	0	0	444,302	8,605	0	24,444
3 BOARD OF SUPERVISORS	126,214	3,053	810	80,884	61,953	39,413	103,231	188,186	20,674	14,189
4 CON - GEN CITY RESPONSIBILITY	32,980	114	96	6,247	689	6,530	3,986	7,640	157	889
5 HSS - GENERAL FUND COSTS	351,546	139,638	113,907	4,372	804,772	1,300,876	4,981,997	5,247	180,016	394,618
6 ADMINISTRATIVE SERVICES	0	0	0	0	0	0	0	0	0	0
7 ADMIN SVCS - RISK MANAGEMENT	0	0	0	0	0	0	93	184	0	0
8 CITY ATTORNEY	1,715,166	0	15,603	280,783	45,385	0	489,713	146,774	0	0
9 CIVIL SERVICE COMMISSION	102,852	852	719	46,579	5,140	48,683	29,721	56,965	1,172	6,631
10 CONTROLLER - ADMINISTRATION	1,242	1,151	1,477	22,505	12,052	15,512	101,481	63,848	1,897	11,872
11 CON - ACCTNG OPS & SYSTEMS D	62,146	15,650	23,193	93,893	678	166,293	586,360	679,270	32,523	91,146
12 CON - AUDITS	39,538	0	0	59,485	0	0	224,502	(142,410)	0	0
13 CON - PAYROLL/PERS SVCS DIV	0	6,844	5,775	374,071	41,278	390,968	238,687	457,484	9,411	53,255
14 HUMAN RESOURCES	989,398	8,198	6,917	446,929	49,444	468,312	285,906	547,986	11,272	63,791
15 HR - WORKERS' COMP	0	0	0	7,036	597	1,048	1,455	9,671	0	390
16 MAYOR'S BUDGET OFFICE	13	1,327	224	28,905	30,089	7,320	44,629	80,633	10,182	5,471
17 OFC CONTRACT ADMIN - PROCURI	0	0	0	62,099	104,166	0	239,079	(53,626)	0	23,572
18 PUBLIC WORKS - BLDG REPAIR	0	0	0	57,973	40	0	3,522	48,173	0	907
TOTAL CURRENT ALLOCATIONS	3,421,095	176,827	168,721	1,571,761	1,156,283	2,444,955	7,898,817	2,104,630	267,304	893,524
LESS: FIXED COSTS (& ADJUSTMENTS)	2,720,907	122,617	446,453	2,048,666	1,238,557	1,253,583	4,827,698	3,851,558	166,925	1,504,509
CARRY-FORWARD	700,188	54,210	(277,732)	(476,905)	(82,274)	1,191,372	3,071,119	(1,746,928)	100,379	(610,985)
PROPOSED COSTS	4,121,283	231,037	(109,011)	1,094,856	1,074,009	3,636,327	10,969,936	357,702	367,683	282,539

CITY COUNTY OF SAN FRANCISCO  
OMB A-87 COST ALLOCATION PLAN

2007/2008  
10/19/2007

SUMMARY SCHEDULE

Department	ELECTIONS	ECD	ENVIRONM ENT	ETHICS COMM	FINE ARTS MUSEUM	FIRE	HETCH- HETCHY	HSS	HUMAN RIGHTS	HUMAN SERVICES
1 BUILDING DEPRECIATION	\$387,007	\$7,803	\$0	\$12,412	\$0	\$98	\$0	\$0	\$27,262	\$0
2 EQUIPMENT DEPRECIATION	17,857	6,212,353	0	0	0	2,349,154	0	0	2,358	257,004
3 BOARD OF SUPERVISORS	5,496	80,465	3,570	709	6,560	99,855	3,578	473	601	221,641
4 CON - GEN CITY RESPONSIBILITY	414	782	211	57	504	6,065	839	114	157	6,283
5 HSS - GENERAL FUND COSTS	31,525	111,281	17,683	8,060	203,615	6,488,193	501,100	1,526	28,147	3,083,452
6 ADMINISTRATIVE SERVICES	605,268	0	0	0	0	0	0	0	0	0
7 ADMIN SVCS - RISK MANAGEMENT	16	485	37	0	1,642	0	1,580	7	0	126
8 CITY ATTORNEY	370,805	30,537	88,277	321,624	226,316	1,366,518	76,847	12,458	99,834	776,425
9 CIVIL SERVICE COMMISSION	3,089	5,832	1,571	426	3,755	45,221	6,258	852	1,172	46,845
10 CONTROLLER - ADMINISTRATION	2,250	3,871	6,565	792	2,111	28,496	21,366	0	1,290	24,030
11 CON - ACCTNG OPS & SYSTEMS D	37,301	90,391	44,971	6,849	14,751	123,767	146,823	270	8,638	837,648
12 CON - AUDITS	44,952	10,054	106,215	0	0	(10,875)	0	0	9,667	214,754
13 CON - PAYROLL/PERS SVCS DIV	24,810	46,839	12,619	3,422	30,157	363,164	50,261	6,844	9,411	376,210
14 HUMAN RESOURCES	(45,282)	56,105	(50,272)	4,099	36,122	414,847	60,204	(191,802)	11,272	450,635
15 HR - WORKERS' COMP	195	825	70	0	515	16,518	1,079	0	37	5,507
16 MAYOR'S BUDGET OFFICE	1,984	10,868	1,402	249	2,350	38,882	186	18	0	100,238
17 OFC CONTRACT ADMIN - PROCURI	10,295	77,426	(37,096)	4,146	373	56,089	150,426	0	466	111,107
18 PUBLIC WORKS - BLDG REPAIR	0	64,241	0	0	1,989	37,879	678	0	0	77,658
TOTAL CURRENT ALLOCATIONS	1,497,982	6,810,158	195,823	362,845	530,760	11,423,871	1,021,225	(169,240)	200,312	6,589,563
LESS: FIXED COSTS (& ADJUSTMENTS)	1,146,739	4,956,881	249,859	45,783	291,857	12,654,650	1,269,092	578,367	212,708	6,900,886
CARRY-FORWARD	351,243	1,853,277	(54,036)	317,062	238,903	(1,230,779)	(247,867)	(747,607)	(12,396)	(311,323)
PROPOSED COSTS	1,849,225	8,663,435	141,787	679,907	769,663	10,193,092	773,358	(916,847)	187,916	6,278,240

CITY COUNTY OF SAN FRANCISCO  
OMB A-87 COST ALLOCATION PLAN

2007/2008  
10/19/2007

SUMMARY SCHEDULE

Department	JUVENILE PROB	LAW LIBRARY	LIGHT, HEAT & POWER	MAYOR	MEDICAL EXAMINER	MTA - PARKING & TRAFFIC	PERMIT APPEALS	POLICE DEPT	PORT COMMISSIO N	PUB ADMIN GUARD
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$739,438	\$59,492	\$11,330	\$111	\$653,256	\$0	\$0
2 EQUIPMENT DEPRECIATION	38,718	0	0	61,863	0	0	0	2,768,260	0	0
3 BOARD OF SUPERVISORS	15,246	184	0	5,126	437	9,758	355	149,985	20,238	0
4 CON - GEN CITY RESPONSIBILITY	954	11	0	439	114	2,550	43	8,980	822	0
5 HSS - GENERAL FUND COSTS	662,467	3,820	33,204	204,663	51,266	536,664	7,834	7,423,204	12,414	51,364
6 ADMINISTRATIVE SERVICES	0	0	0	6,031	81,932	0	0	0	0	0
7 ADMIN SVCS - RISK MANAGEMENT	53	49	0	0	0	23	0	0	5,355	0
8 CITY ATTORNEY	412,967	12,881	0	2,187,687	30,248	(358,750)	191,233	6,783,392	(89,566)	15,739
9 CIVIL SERVICE COMMISSION	7,111	80	0	3,276	852	19,015	320	66,952	6,125	0
10 CONTROLLER - ADMINISTRATION	3,598	144	8	51,665	1,777	46,699	1,643	25,756	21,097	5
11 CON - ACCTNG OPS & SYSTEMS D	28,599	2,025	0	240,070	12,641	340,395	8,482	125,736	107,078	22
12 CON - AUDITS	2,030	0	0	149,908	8,024	(158,552)	0	193,630	6,161	0
13 CON - PAYROLL/PERS SVCS DIV	57,105	642	0	26,307	7,486	152,708	2,567	537,688	49,192	0
14 HUMAN RESOURCES	68,402	769	0	6,511	8,198	182,918	3,074	644,056	49,758	0
15 HR - WORKERS' COMP	2,648	138	0	91	131	0	0	21,832	1,930	0
16 MAYOR'S BUDGET OFFICE	5,883	73	0	1,748	0	0	97	58,654	8,672	0
17 OFC CONTRACT ADMIN - PROCURI	13,137	373	0	39,179	1,724	54,738	1,770	96,293	14,046	0
18 PUBLIC WORKS - BLDG REPAIR	24,064	0	16,005	8,800	164	10,799	0	217,275	0	0
TOTAL CURRENT ALLOCATIONS	1,342,982	21,189	49,217	3,732,802	264,486	850,295	217,529	19,774,949	213,322	67,130
LESS: FIXED COSTS (& ADJUSTMENTS)	1,504,195	68,495	1,122	1,203,856	657,102	2,481,624	37,862	20,089,090	1,866,994	59,071
CARRY-FORWARD	(161,213)	(47,306)	48,095	2,528,946	(392,616)	(1,631,329)	179,667	(314,141)	(1,653,672)	8,059
PROPOSED COSTS	1,181,769	(26,117)	97,312	6,261,748	(128,130)	(781,034)	397,196	19,460,808	(1,440,350)	75,189

CITY COUNTY OF SAN FRANCISCO  
OMB A-87 COST ALLOCATION PLAN

2007/2008  
10/19/2007

SUMMARY SCHEDULE

Department	PUBLIC DEFENDER	PUBLIC LIBRARY	MTA - MUNI	PUC	PW - ADMIN	PW - ARCHITECT	PW - CONSTRUCTION	PW - ENGINEER	PW - STREET ENV	PW - STREET SEWER
1 BUILDING DEPRECIATION	\$159,476	\$0	\$0	\$0	\$1,945,225	\$0	\$0	\$0	\$0	\$0
2 EQUIPMENT DEPRECIATION	13,885	494,646	0	0	3,613,253	0	0	0	0	0
3 BOARD OF SUPERVISORS	8,421	32,883	256,375	170,927	33,265	1,153	1,621	1,709	11,164	3,770
4 CON - GEN CITY RESPONSIBILITY	514	3,040	13,541	2,118	593	329	464	486	361	472
5 HSS - GENERAL FUND COSTS	139,903	784,565	221,167	41,868	71,524	241,685	333,232	358,865	263,656	344,218
6 ADMINISTRATIVE SERVICES	0	0	0	0	0	0	0	0	0	0
7 ADMIN SVCS - RISK MANAGEMENT	0	71	5,755	21	0	0	0	0	0	0
8 CITY ATTORNEY	17,077	245,271	(269,009)	794,161	(19,396)	(3,878)	(182,873)	(100,316)	(89,915)	(875,674)
9 CIVIL SERVICE COMMISSION	3,835	22,664	60,240	(107,332)	4,421	2,450	3,462	3,622	2,690	3,515
10 CONTROLLER - ADMINISTRATION	1,671	19,047	227,250	71,533	181,240	42,840	38,427	76,137	5,980	6,658
11 CON - ACCTNG OPS & SYSTEMS D	15,915	157,260	982,826	165,092	158,696	243,603	241,601	434,054	63,478	57,073
12 CON - AUDITS	0	(13,192)	(129,913)	98,434	122,810	0	0	0	0	0
13 CON - PAYROLL/PERS SVCS DIV	30,798	182,010	810,809	126,829	35,504	19,677	27,804	29,087	21,602	28,232
14 HUMAN RESOURCES	36,891	194,631	751,208	118,905	17,243	23,569	33,304	34,842	25,875	33,817
15 HR - WORKERS' COMP	280	3,967	0	6,316	133	0	46	0	2,991	1,094
16 MAYOR'S BUDGET OFFICE	3,274	10,781	103,770	75,615	42	(53)	(79)	(76)	4,963	997
17 OFC CONTRACT ADMIN - PROCURI	15,699	99,042	607,492	(200,269)	(90,126)	6,708	11,087	23,386	23,013	40,204
18 PUBLIC WORKS - BLDG REPAIR	0	39,587	23,880	3,825	178,456	15	0	0	0	0
TOTAL CURRENT ALLOCATIONS	447,639	2,276,273	3,665,391	1,368,043	6,252,883	578,098	508,096	861,796	335,858	(355,624)
LESS: FIXED COSTS (& ADJUSTMENTS)	378,310	4,641,967	7,549,433	618,892	3,292,914	763,071	1,159,439	1,314,230	2,212,596	2,053,510
CARRY-FORWARD	69,329	(2,365,694)	(3,884,042)	749,151	2,959,969	(184,973)	(651,343)	(452,434)	(1,876,738)	(2,409,134)
PROPOSED COSTS	516,968	(89,421)	(218,651)	2,117,194	9,212,852	393,125	(143,247)	409,362	(1,540,880)	(2,764,758)

CITY COUNTY OF SAN FRANCISCO  
OMB A-87 COST ALLOCATION PLAN

2007/2008  
10/19/2007

SUMMARY SCHEDULE

Department	PW - ST USE & MAP	PW - URBAN FOREST	REC & PARK	RENT ARB BOARD	RETIREMEN T	SF REDEVELO PMENT	SF TRANS AUTH	SHERIFF	STATUS OF WOMEN	TAXICAB COMM
1 BUILDING DEPRECIATION	\$0	\$0	\$0	\$22,304	\$424,569	\$0	\$0	\$846,169	\$6,377	\$3,006
2 EQUIPMENT DEPRECIATION	0	0	850,760	0	0	0	0	248,312	0	0
3 BOARD OF SUPERVISORS	5,114	3,456	115,610	2,086	6,249	0	0	59,905	1,039	614
4 CON - GEN CITY RESPONSIBILITY	907	382	3,504	118	257	0	0	3,311	36	32
5 HSS - GENERAL FUND COSTS	670,126	278,304	2,465,997	1,728	190,970	210	0	1,080,204	15,218	465
6 ADMINISTRATIVE SERVICES	0	0	0	29,081	0	0	0	18,092	9,122	6,031
7 ADMIN SVCS - RISK MANAGEMENT	0	0	137	7	30	0	0	338	0	0
8 CITY ATTORNEY	0	(1,366)	(78,754)	9,365	68,882	88,854	178,492	836,921	116,384	14,215
9 CIVIL SERVICE COMMISSION	6,764	2,850	26,126	879	1,917	0	0	24,688	266	240
10 CONTROLLER - ADMINISTRATION	13,313	6,005	99,916	1,408	4,660	11	205	17,320	1,424	897
11 CON - ACCTNG OPS & SYSTEMS D	68,922	55,056	421,380	7,777	20,235	11	35,421	178,217	11,241	5,113
12 CON - AUDITS	0	0	166,192	(34)	(83)	0	0	76,273	16,434	(3,656)
13 CON - PAYROLL/PERS SVCS DIV	54,325	22,885	209,814	7,058	15,399	0	0	198,264	2,139	1,925
14 HUMAN RESOURCES	65,072	27,412	242,320	(26,494)	18,446	0	0	233,303	(5,330)	(22,694)
15 HR - WORKERS' COMP	162	893	7,404	59	213	0	0	7,085	0	0
16 MAYOR'S BUDGET OFFICE	833	1,011	16,614	829	2,671	0	0	23,961	458	249
17 OFC CONTRACT ADMIN - PROCURI	7,454	29,070	49,428	4,146	16,864	0	0	41,461	1,491	932
18 PUBLIC WORKS - BLDG REPAIR	0	0	21,065	0	0	0	0	29,376	0	0
TOTAL CURRENT ALLOCATIONS	892,992	425,958	4,617,513	60,317	771,279	89,086	214,118	3,923,200	176,299	7,369
LESS: FIXED COSTS (& ADJUSTMENTS)	426,888	315,892	5,420,153	139,013	901,460	(29,811)	235,457	5,178,973	219,042	54,141
CARRY-FORWARD	466,104	110,066	(802,640)	(78,696)	(130,181)	118,897	(21,339)	(1,255,773)	(42,743)	(46,772)
PROPOSED COSTS	1,359,096	536,024	3,814,873	(18,379)	641,098	207,983	192,779	2,667,427	133,556	(39,403)

CITY COUNTY OF SAN FRANCISCO  
OMB A-87 COST ALLOCATION PLAN

2007/2008  
10/19/2007

SUMMARY SCHEDULE

Department	TIS	TREASURE R/TC	TRIAL COURTS	WAR MEMORIAL	WATER	ALL OTHER AGENCIES	2nd Allocation Orphans	Total
1 BUILDING DEPRECIATION	\$50,121	\$899,633	\$516,441	\$0	\$0	\$7,953	\$0	\$8,129,926
2 EQUIPMENT DEPRECIATION	0	16,608	224,813	12,505	0	0	0	17,996,474
3 BOARD OF SUPERVISORS	6,987	10,621	45,656	1,531	16,717	0	0	2,404,739
4 CON - GEN CITY RESPONSIBILITY	1,039	736	2,125	400	2,379	0	0	148,017
5 HSS - GENERAL FUND COSTS	472,967	369,636	1,013,613	387,544	34,761	0	0	39,787,469
6 ADMINISTRATIVE SERVICES	0	0	0	0	0	0	0	2,338,377
7 ADMIN SVCS - RISK MANAGEMENT	699	94	121	0	838	0	0	32,909
8 CITY ATTORNEY	145,787	(137,132)	(62,215)	2,414	(416,947)	(3,532,058)	0	11,422,179
9 CIVIL SERVICE COMMISSION	7,750	5,486	15,846	2,983	17,737	0	0	771,276
10 CONTROLLER - ADMINISTRATION	7,142	20,253	41,924	4,733	67,495	75,385	0	1,753,848
11 CON - ACCTNG OPS & SYSTEMS D	76,301	159,867	357,303	15,313	432,229	92	0	9,190,111
12 CON - AUDITS	0	121,901	0	(704)	0	0	0	1,357,831
13 CON - PAYROLL/PERS SVCS DIV	62,238	44,059	127,257	23,954	142,442	0	0	5,955,003
14 HUMAN RESOURCES	(270,767)	52,775	152,432	28,693	170,621	0	0	6,898,651
15 HR - WORKERS' COMP	773	435	667	725	0	254	0	114,504
16 MAYOR'S BUDGET OFFICE	1,527	3,960	19,035	0	1,690	0	0	844,067
17 OFC CONTRACT ADMIN - PROCURI	170,271	19,985	1,258	5,916	467,210	0	0	3,067,483
18 PUBLIC WORKS - BLDG REPAIR	4,371	72	5,340,470	14,555	2,602	0	0	7,091,507
TOTAL CURRENT ALLOCATIONS	737,206	1,588,989	7,796,746	500,562	939,774	(3,448,374)	0	119,304,371
LESS: FIXED COSTS (& ADJUSTMENTS)	1,227,003	1,204,660	1,936,253	691,247	2,032,908	571,178	0	133,406,114
CARRY-FORWARD	(489,797)	384,329	5,860,493	(190,685)	(1,093,134)	(4,019,552)	0	(14,101,743)
PROPOSED COSTS	247,409	1,973,318	13,657,239	309,877	(153,360)	(7,467,926)	0	105,202,628

CITY COUNTY OF SAN FRANCISCO  
OMB A-87 COST ALLOCATION PLAN

2007/2008  
10/19/2007