



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

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

**Date: December 23, 2019
Filing Ref: SFO20**

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 **2019-20**. 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 **2017-18**, and as estimated costs for fiscal year **2019-20** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2019**, 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. Human Resources – Workers Compensation |
| 2. Controller’s Office | 10. Central Shops Fund (ISF) |
| 3. Health Service System | 11. Finance Corporation (ISF) |
| 4. Administrative Services | 12. Reproduction Fund (ISF) |
| 5. City Attorney | 13. Telecommunications and Information Fund (ISF) |
| 6. Civil Service Commission | |
| 7. Human Resources | |
| 8. Administrative Services – Risk Management | |

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 2019-20 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

CITY/COUNTY OF SAN FRANCISCO

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Benjamin Rosenfield

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

Name

Controller

Title

1-8-2020

Date

1-13-2020

Date

**Negotiated by Kirsten Ford
Telephone (916) 327-9496**

cc: State and Federal Agencies

Attachment: Summary Schedule

City and County of San Francisco FY 2019-20 OMB A-87 Cost Allocation Plan

SUMMARY SCHEDULE

Department	Academy of Sciences	ADM-Central Shops	ADM-Real Estate	Adult Probation	Airport	Animal Care	Arts Commission	Asian Art Museum	Assessor-Recorder	Building Inspection
1 Building Depreciation	-	-	21,745	108,245	-	-	-	-	745,216	157,187
2 Equipment Depreciation	30,038	-	104,322	5,783	-	-	427	104,068	29,658	-
3 Board of Supervisors	1,290	-	-	8,424	187,832	-	3,651	2,838	9,464	17,451
4 Controller	28,005	-	-	176,951	(354,104)	-	71,024	53,937	146,607	108,813
5 Health Service System	55,053	-	-	820,287	(403,823)	-	213,543	280,915	868,815	(149,991)
6 Administrative Services	2,900	1,782,168	3,610,475	33,549	(219,431)	348,710	16,573	4,915	41,624	55,331
7 City Attorney	-	-	435,135	(60,919)	(763,335)	-	145,002	42,828	(44,080)	(1,046,114)
8 Civil Service Commission	386	-	-	4,890	53,468	-	1,145	1,869	5,301	8,524
9 Human Resources	7,337	-	-	6,893	533,318	-	(82,755)	37,469	45,000	(107,445)
10 Mayor's Budget Office	1,648	-	-	8,418	225,469	-	4,302	2,624	9,434	18,316
11 Admin Svcs - Risk Management	-	-	(4,763)	(197)	(108,790)	-	(364)	(6,882)	-	(67)
12 Human Resources - Workers' Comp	7,201	-	-	-	-	16,053	111	-	-	(0)
TOTAL CURRENT ALLOCATIONS	133,738	1,782,168	4,168,915	1,112,123	(849,295)	364,763	372,690	524,580	1,857,037	(939,996)
Prior Allocation in FY 2017-18 Plan	155,023	2,224,081	2,993,016	1,009,282	488,575	289,700	268,077	480,186	1,466,894	(607,870)
Adjustment for Difference to Prior Plan	(21,285)	(441,913)	1,173,899	102,842	(1,337,870)	75,063	106,583	64,394	390,142	(332,126)
TOTAL ALLOCATION IN FY 2019-20 PLAN	112,453	1,340,255	5,340,814	1,214,965	(2,187,165)	439,827	479,243	588,973	2,247,179	(1,272,123)

SUMMARY SCHEDULE

Department	Child Support Services	Children & Families Commission	Children, Youth & Families	City Planning	Convention Facilities	District Attorney	Economic & Workforce Development	Elections	Emergency Communications	Environment
1 Building Depreciation	-	-	-	296,464	-	279,602	81,916	368,337	-	-
2 Equipment Depreciation	-	-	-	121,601	-	85,592	8,854	69,192	105,696	-
3 Board of Supervisors	3,505	5,636	36,951	12,886	-	15,552	12,356	3,586	19,398	5,348
4 Controller	(96,472)	85,578	749,142	256,836	-	324,927	268,603	75,224	413,264	96,826
5 Health Service System	(320,037)	(5,495)	17,084	(88,039)	-	1,519,458	638,613	214,706	1,414,858	(29,848)
6 Administrative Services	24,672	18,445	149,256	63,321	5,327,699	57,139	(18,869)	17,112	80,052	10,043
7 City Attorney	(8,965)	(3,003)	(6,682)	(781,003)	(4,386)	419,983	206,354	284,744	(46,558)	(19,006)
8 Civil Service Commission	2,267	440	1,538	6,948	-	9,333	3,386	2,038	8,572	2,754
9 Human Resources	6,310	(41,171)	(117,172)	(193,376)	-	180,646	52,788	(53,722)	(45,635)	(105,689)
10 Mayor's Budget Office	3,270	7,618	50,940	13,043	-	15,044	14,917	3,553	21,024	5,509
11 Admin Svcs - Risk Management	-	-	-	(170)	(20,111)	-	-	(551)	(1,425)	(133)
12 Human Resources - Workers' Comp	-	-	-	59,438	-	-	-	19,597	-	-
TOTAL CURRENT ALLOCATIONS	(385,451)	68,047	881,058	(232,050)	5,303,203	2,907,274	1,268,919	1,003,818	1,969,246	(34,197)
Prior Allocation in FY 2017-18 Plan	(550,437)	85,042	483,109	(161,583)	3,633,694	2,366,572	1,509,735	998,243	1,916,034	(171,398)
Adjustment for Difference to Prior Plan	164,986	(16,994)	397,950	(70,468)	1,669,309	540,703	(240,817)	5,575	53,211	137,201
TOTAL ALLOCATION IN FY 2019-20 PLAN	(220,465)	51,053	1,279,008	(302,518)	6,972,511	3,447,977	1,028,102	1,009,393	2,022,457	103,004

City and County of San Francisco FY 2019-20 OMB A-87 Cost Allocation Plan

SUMMARY SCHEDULE

Department	Ethics	Fine Arts Museums	Fire Department	Public Health - Behavioral Health	Public Health - Health at Home	Public Health - Health Network	Public Health - Jail Health	Public Health - Laguna Honda Hospital	Public Health - Primary Care	Public Health - Public Health Admin
1 Building Depreciation	9,151	-	8,803	-	-	-	-	-	-	-
2 Equipment Depreciation	-	37,933	2,621,832	-	-	-	-	-	-	1,705,404
3 Board of Supervisors	1,114	5,770	94,722	72,212	2,125	44,494	8,355	67,244	23,898	41,207
4 Controller	23,509	110,022	1,924,775	1,301,861	43,919	978,370	175,350	466,433	495,139	(1,573,824)
5 Health Service System	88,085	531,312	8,700,093	895,368	69,026	377,177	223,363	2,289,940	757,930	685,843
6 Administrative Services	16,863	9,985	201,625	248,030	3,314	102,264	14,956	155,555	44,848	290,040
7 City Attorney	133,258	320,562	1,388,065	(67,877)	-	-	16,567	(174,528)	64,305	-
8 Civil Service Commission	575	3,804	57,273	18,796	1,462	7,949	4,707	43,687	15,942	14,439
9 Human Resources	(78,770)	49,164	828,221	372,089	29,317	159,373	94,376	822,782	319,617	289,489
10 Mayor's Budget Office	1,146	5,330	91,314	87,923	1,918	56,848	8,307	62,594	21,939	47,438
11 Admin Svcs - Risk Management	-	(21,708)	-	-	-	-	-	(6,978)	-	-
12 Human Resources - Workers' Comp	5,070	-	-	-	-	-	-	(0)	-	-
TOTAL CURRENT ALLOCATIONS	199,999	1,052,176	15,916,723	2,928,412	151,082	1,726,475	545,981	3,726,730	1,743,618	1,500,037
Prior Allocation in FY 2017-18 Plan	244,116	753,535	14,782,577	5,038,196	(22,120,578)	0	998,138	8,198,583	3,743,950	0
Adjustment for Difference to Prior Plan	(44,117)	298,641	1,154,146	(2,109,784)	22,271,660	1,726,475	(452,157)	(4,471,854)	(2,000,332)	1,500,037
TOTAL ALLOCATION IN FY 2019-20 PLAN	155,882	1,350,817	17,070,869	818,628	22,422,742	3,452,950	93,824	(745,124)	(256,714)	3,000,074

SUMMARY SCHEDULE

Department	Public Health - Public Health Division	Public Health - SF General Hospital	Homelessness and Supportive Housing	Human Rights Commission	Human Services	Juvenile Probation	Law Library	Mayor	Medical Examiner	MTA - MUNI
1 Building Depreciation	130,525	-	-	11,063	728,503	-	-	827,022	22,248	1,164,228
2 Equipment Depreciation	-	-	-	-	199,803	34,277	-	-	-	-
3 Board of Supervisors	22,826	203,386	44,195	951	191,963	10,592	348	23,447	-	243,616
4 Controller	482,389	1,105,311	911,872	20,260	973,039	222,088	7,656	497,918	-	272,394
5 Health Service System	548,772	5,295,289	594,571	93,590	(574,997)	1,161,615	11,011	616,592	-	(2,480,656)
6 Administrative Services	43,617	298,494	135,895	1,928	424,221	49,873	832	(1,282)	513,866	1,035,413
7 City Attorney	(450,239)	(625,683)	-	(5,439)	(1,340,305)	143,404	-	1,056,937	142,714	(4,105,450)
8 Civil Service Commission	11,588	98,276	3,204	423	75,299	6,915	63	4,152	-	(8,842)
9 Human Resources	85,037	1,847,319	(29,358)	(26,514)	1,025,629	132,977	1,273	(179,743)	-	1,559,305
10 Mayor's Budget Office	23,634	214,254	59,922	1,029	215,075	9,976	444	29,985	-	231,392
11 Admin Svcs - Risk Management	(10,912)	(540)	-	-	(128)	(797)	(242)	(467)	-	(51,196)
12 Human Resources - Workers' Comp	-	-	2,113	20,238	-	(0)	-	(0)	302,451	(0)
TOTAL CURRENT ALLOCATIONS	890,177	8,427,106	1,722,414	117,527	1,918,102	1,771,020	21,385	2,874,560	981,280	(2,139,995)
Prior Allocation in FY 2017-18 Plan	5,098,636	18,137,069	0	74,877	3,924,440	1,799,110	20,120	2,340,733	782,468	(5,368,319)
Adjustment for Difference to Prior Plan	(4,208,459)	(9,709,962)	1,722,414	42,650	(2,006,338)	(28,091)	1,265	533,828	198,812	3,228,323
TOTAL ALLOCATION IN FY 2019-20 PLAN	(3,318,282)	(1,282,856)	3,444,828	160,176	(88,235)	1,742,929	22,650	3,408,388	1,180,091	1,088,328

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SUMMARY SCHEDULE

Department	MTA - Parking & Traffic	MTA - Taxicab Commission	Permit Appeals	Adjustment New Department Police Accountability	Police Department	Port Commission	Public Defender	Public Library	Public Works - Admin	Public Works - Architecture
1 Building Depreciation	3,938	-	9,728	28,039	679,360	-	174,000	-	131,229	-
2 Equipment Depreciation	-	-	-	-	2,643,076	-	26,193	36,493	2,219,544	-
3 Board of Supervisors	46,311	1,302	258	1,752	148,378	23,701	9,286	35,377	3,611	3,536
4 Controller	987,235	27,670	4,963	33,933	3,090,376	236,238	193,266	372,332	(1,464,995)	62,886
5 Health Service System	(304,647)	105,896	(7,631)	176,169	13,317,961	(98,604)	1,029,488	8,671	(6,255,585)	1,063,622
6 Administrative Services	377,787	10,952	1,485	5,148	391,444	(7,853)	27,000	131,035	(325,515)	12,283
7 City Attorney	382,245	307,514	(24,295)	-	6,551,924	(1,033,767)	48,845	(30,145)	1,323,279	(24,855)
8 Civil Service Commission	20,237	606	157	1,031	92,776	7,687	5,863	22,903	6,640	6,347
9 Human Resources	405,728	12,145	3,148	(62,438)	1,701,936	(61,692)	115,345	70,670	(21,798)	127,252
10 Mayor's Budget Office	50,362	1,389	249	1,723	140,786	27,740	8,769	32,990	199	309
11 Admin Svcs - Risk Management	-	-	-	-	-	(61,376)	-	(1,164)	(2,872)	-
12 Human Resources - Workers' Comp	-	-	-	-	-	-	-	-	-	-
TOTAL CURRENT ALLOCATIONS	1,969,197	487,475	(12,038)	185,367	28,758,015	(967,926)	1,638,055	679,163	(4,386,263)	1,251,379
Prior Allocation in FY 2017-18 Plan	6,178,570	489,907	80,925	0	25,983,725	(547,187)	1,415,192	597,617	(7,461,701)	1,480,070
Adjustment for Difference to Prior Plan	(4,209,373)	(22,432)	(92,963)	185,367	2,774,290	(420,739)	222,862	81,346	3,075,438	(228,690)
TOTAL ALLOCATION IN FY 2019-20 PLAN	(2,240,177)	445,043	(105,001)	370,734	31,532,305	(1,388,665)	1,860,917	760,509	(1,310,824)	1,022,689

SUMMARY SCHEDULE

Department	Public Works - Building Repair	Public Works - Construction	Public Works - Engineering	Public Works - Street Environment	Public Works - Street Sewer	Public Works - Street Use & Map	Public Works - Urban Forest	PUC-Public Utilities Bureaus	PUC-Clean Power SF	PUC-Hetch Hetchy
1 Building Depreciation	-	-	-	-	-	-	-	1,163	-	-
2 Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
3 Board of Supervisors	6,124	-	32,738	16,621	4,893	5,793	9,163	10,716	6,033	33,817
4 Controller	127,389	-	713,984	346,250	105,282	122,273	197,498	(3,702,758)	132,687	586,868
5 Health Service System	652,327	-	1,366,270	1,736,933	294,825	502,828	531,953	(578,315)	-	(227,472)
6 Administrative Services	13,750	-	102,013	31,307	10,482	24,046	19,762	(682,553)	15,557	59,257
7 City Attorney	101,426	(191,765)	(8,168)	871,696	-	65,599	51,295	(1,484,591)	-	1,723,043
8 Civil Service Commission	3,893	-	8,153	10,365	1,759	3,001	3,174	(179,184)	267	9,477
9 Human Resources	78,044	-	163,460	207,806	35,273	60,158	63,643	(275,658)	5,361	170,358
10 Mayor's Budget Office	5,764	-	40,132	15,791	5,599	5,954	10,576	(226)	8,305	40,878
11 Admin Svcs - Risk Management	-	-	-	-	-	-	-	(6,224)	-	(16,682)
12 Human Resources - Workers' Comp	-	-	-	-	-	-	-	(0)	-	-
TOTAL CURRENT ALLOCATIONS	988,718	(191,765)	2,418,482	3,236,770	458,113	789,642	887,065	(6,899,630)	168,210	2,379,344
Prior Allocation in FY 2017-18 Plan	816,570	48,727	2,309,244	2,667,521	609,690	980,908	845,297	(6,074,470)	0	2,785,893
Adjustment for Difference to Prior Plan	172,148	(240,492)	109,239	569,249	(151,577)	(191,266)	41,767	(825,160)	168,210	(406,549)
TOTAL ALLOCATION IN FY 2019-20 PLAN	1,160,866	(432,258)	2,527,721	3,806,019	306,536	598,376	928,832	(7,724,790)	336,419	1,972,795

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SUMMARY SCHEDULE

Department	PUC-Wastewater	PUC-Water	Recreation & Park	Rent Arbitration Board	Retirement Commission	SF Community College District	Community investment & Infrastructure SF Redevelopment Agency	SF Unified School District	Sheriff	Status of Women
1 Building Depreciation	-	-	-	18,185	-	-	87,763	-	747,049	5,914
2 Equipment Depreciation	-	-	738,287	-	-	-	-	-	233,773	-
3 Board of Supervisors	48,893	91,437	55,096	1,933	6,876	-	-	20	56,297	1,482
4 Controller	847,929	1,578,852	412,484	34,987	(79,292)	-	1,065,542	442	1,179,829	32,695
5 Health Service System	(457,529)	(424,812)	2,895,427	11,090	(60,137)	(517,786)	-	6,950,245	5,626,399	49,548
6 Administrative Services	110,824	252,367	216,447	11,341	33,450	-	(80)	1,096	172,040	4,524
7 City Attorney	(2,517,988)	763,033	(651,040)	(24,363)	(795,458)	48,652	-	-	1,377,203	14,946
8 Civil Service Commission	13,836	21,525	33,693	1,076	3,109	19,311	-	122,383	32,394	219
9 Human Resources	241,635	383,122	388,839	(40,540)	38,423	387,159	-	2,453,181	390,094	(1,519)
10 Mayor's Budget Office	58,714	113,007	52,834	1,932	7,400	-	-	28	55,482	1,926
11 Admin Svcs - Risk Management	(3,718)	(9,597)	(3,144)	(14)	(149)	-	-	-	(2,489)	-
12 Human Resources - Workers' Comp	-	-	-	-	-	(0)	-	-	-	-
TOTAL CURRENT ALLOCATIONS	(1,657,404)	2,769,144	4,199,024	15,608	(845,776)	(62,663)	1,153,245	9,527,374	9,868,072	109,734
Prior Allocation in FY 2017-18 Plan	887,229	3,157,454	3,274,412	(32,080)	352,345	7,832,714	82,973	8,250,162	9,028,380	56,287
Adjustment for Difference to Prior Plan	(2,544,633)	(388,311)	864,611	47,688	(1,198,121)	(7,895,378)	1,070,272	1,277,212	839,692	53,447
TOTAL ALLOCATION IN FY 2019-20 PLAN	(4,202,037)	2,380,833	5,003,635	63,296	(2,043,898)	(7,958,041)	2,223,517	10,804,585	10,707,764	163,181

SUMMARY SCHEDULE

Department	Technology	Treasurer/Tax Collector	Trial Courts	War Memorial	All Other Agencies	Total Allocated to non-Central Cost/Depts	Additional allocated to Central Cost Depts	Total Costs	Doublecheck	Difference
1 Building Depreciation	161,474	832,831	539,500	-	-	8,380,429	4,233,419	12,613,848	12,613,848	-
2 Equipment Depreciation	33,558	-	-	15,505	-	11,210,908	937,910	12,148,818	12,148,818	-
3 Board of Supervisors	24,096	10,055	29,326	5,679	-	2,179,440	139,236	2,318,678	2,318,678	-
4 Controller	497,577	210,486	619,510	112,073	-	19,527,918	2,138,098	21,666,017	21,666,017	-
5 Health Service System	(93,659)	985,446	2,361,766	(13,909)	-	55,557,796	4,173,776	59,731,572	59,731,572	-
6 Administrative Services	(149,903)	24,374	56,751	12,808	-	15,949,464	(98,118)	15,851,346	15,851,346	-
7 City Attorney	(159,227)	416,871	(4,537)	(9,369)	26,837	2,361,036	(269,079)	2,091,957	2,091,957	-
8 Civil Service Commission	8,186	5,885	14,983	2,252	-	776,341	55,952	832,292	832,292	-
9 Human Resources	(25,132)	96,581	300,384	44,909	-	14,683,367	241,682	15,125,049	15,125,049	-
10 Mayor's Budget Office	27,929	9,837	30,295	6,344	-	2,338,314	160,329	2,498,644	2,498,644	-
11 Admin Svcs - Risk Management	(3,729)	(827)	(627)	-	-	(351,021)	(18,587)	(369,608)	(369,608)	-
12 Human Resources - Workers' Comp	-	-	14,573	(0)	-	446,843	(446,843)	(0)	(0)	-
TOTAL CURRENT ALLOCATIONS	321,171	2,591,518	3,961,924	176,293	26,837	133,260,836	11,247,778	144,508,613		
Prior Allocation in FY 2017-18 Plan	122,918	2,318,126	3,840,339	67,551	14,083	129,741,425				
Adjustment for Difference to Prior Plan	198,253	273,391	121,585	108,732	12,754	3,519,411				
TOTAL ALLOCATION IN FY 2019-20 PLAN	519,424	2,864,909	4,083,508	285,025	39,590	136,780,246				