



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

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

**Date: November 9, 2020
Filing Ref: SFO21**

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 **2020-21**. 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 **2018-19**, and as estimated costs for fiscal year **2020-21** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2020**, 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 Service – 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 2020-21 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

Ben Rosenfield

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

Name

Controller

Title

11-12-2020

11-13-2020

Date

Date

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

cc: State and Federal Agencies

Attachment: Summary Schedule

City and County of San Francisco FY 2020-21
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	-	-	19,336	110,797	-	-	-	-	751,536	157,187
2 Equipment Depreciation	30,038	-	120,646	8,843	-	-	1,026	124,491	33,537	-
3 Board of Supervisors	1,282	-	-	9,475	206,626	-	4,506	3,051	10,428	17,695
4 Controller	25,647	-	-	171,744	413,255	-	90,650	52,867	129,446	116,831
5 Health Service System	66,415	-	-	892,859	45,478	-	226,294	287,315	958,555	(68,822)
6 Administrative Services	1,900	2,026,635	5,164,942	27,415	258,073	705,093	17,037	3,525	35,551	35,891
7 City Attorney	-	-	447,438	(38,665)	74,260	-	255,756	32,313	(18,693)	(635,311)
8 Civil Service Commission	267	-	-	3,526	38,811	-	892	1,349	3,994	6,296
9 Human Resources	5,830	-	-	77,130	848,937	-	19,516	29,511	87,358	137,706
10 Mayor's Budget Office	1,171	-	-	7,314	192,235	-	4,153	2,172	7,953	13,909
11 Admin Svcs - Risk Management	-	-	57	2	1,088	-	3	66	-	1
12 Human Resources - Workers' Comp	3,517	-	-	-	(0)	36,512	335	(0)	(0)	-
TOTAL CURRENT ALLOCATIONS	136,066	2,026,635	5,752,419	1,270,439	2,078,763	741,605	620,168	536,660	1,999,664	(218,617)
Prior Allocation in FY 2018-19 Plan	136,049	1,244,969	3,431,237	1,144,110	466,765	250,939	222,422	515,017	1,840,954	(247,857)
Adjustment for Difference to Prior Plan	17	781,666	2,321,183	126,329	1,611,999	490,666	397,746	21,643	158,710	29,239
TOTAL ALLOCATION IN FY 2019-20 PLAN	136,083	2,808,301	8,073,602	1,396,768	3,690,762	1,232,271	1,017,914	558,303	2,158,373	(189,378)

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	-	286,194	81,916	371,461	-	-
2 Equipment Depreciation	-	-	-	122,274	-	71,571	8,854	62,158	190,285	-
3 Board of Supervisors	3,491	5,190	41,361	12,859	-	16,780	13,261	4,439	20,880	5,191
4 Controller	17,460	93,805	911,331	228,605	-	212,256	266,644	81,306	393,427	92,723
5 Health Service System	70	(6,273)	60,640	(72,878)	-	1,576,426	721,446	273,270	1,631,335	(57,498)
6 Administrative Services	16,919	14,626	128,533	42,184	4,241,339	46,626	49,056	5,316	49,571	11,560
7 City Attorney	(12,374)	(1,078)	(10,054)	(740,279)	(9,994)	359,452	1,148,735	329,538	(41,475)	168,861
8 Civil Service Commission	1,578	317	1,238	5,097	-	6,900	2,637	1,578	6,463	2,016
9 Human Resources	34,522	6,943	27,089	111,498	-	150,921	57,691	34,508	141,375	44,094
10 Mayor's Budget Office	2,455	5,394	44,093	9,659	-	12,390	12,212	3,490	17,242	3,935
11 Admin Svcs - Risk Management	-	-	-	2	210	-	-	5	15	1
12 Human Resources - Workers' Comp	(0)	-	-	22,362	-	(0)	-	54,514	-	-
TOTAL CURRENT ALLOCATIONS	64,122	118,924	1,204,233	37,847	4,231,554	2,739,515	2,362,453	1,221,583	2,409,118	270,882
Prior Allocation in FY 2018-19 Plan	(382,391)	(14,652)	498,917	366,660	5,803,258	2,592,733	1,244,598	1,143,890	1,981,148	(146,315)
Adjustment for Difference to Prior Plan	446,514	133,576	705,315	(328,812)	(1,571,704)	146,782	1,117,855	77,692	427,970	417,197
TOTAL ALLOCATION IN FY 2019-20 PLAN	510,636	252,500	1,909,548	(290,965)	2,659,851	2,886,298	3,480,308	1,299,275	2,837,088	688,079

City and County of San Francisco FY 2020-21
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	8,937	-	8,803	-	-	-	-	-	-	-
2 Equipment Depreciation	-	37,933	2,519,915	-	-	-	-	-	-	1,754,540
3 Board of Supervisors	1,440	5,886	98,932	76,812	2,186	41,085	8,618	78,837	25,381	45,690
4 Controller	26,864	100,478	1,663,349	1,285,585	36,933	855,285	154,151	619,260	442,709	(2,196,968)
5 Health Service System	124,763	600,849	9,491,777	1,226,138	87,858	471,016	284,060	2,627,375	919,139	1,015,185
6 Administrative Services	1,289	6,617	99,516	232,541	2,215	48,065	10,546	92,558	29,685	170,846
7 City Attorney	117,766	383,364	1,296,554	(75,303)	-	-	24,156	(280,692)	87,675	-
8 Civil Service Commission	469	2,733	41,884	14,625	1,048	5,618	3,388	31,339	10,963	12,109
9 Human Resources	10,254	59,791	916,139	319,907	22,923	122,891	74,113	685,499	239,809	264,869
10 Mayor's Budget Office	1,169	4,077	72,017	71,292	1,485	40,028	6,497	59,140	18,288	39,477
11 Admin Svcs - Risk Management	-	241	-	-	-	-	-	-	-	-
12 Human Resources - Workers' Comp	59,708	-	(0)	-	-	-	-	-	-	-
TOTAL CURRENT ALLOCATIONS	352,658	1,201,969	16,208,885	3,151,598	154,648	1,583,988	565,530	3,913,315	1,773,649	1,105,749
Prior Allocation in FY 2018-19 Plan	53,878	910,660	19,531,708	2,772,500	179,577	0	596,794	3,829,319	2,099,394	0
Adjustment for Difference to Prior Plan	298,780	291,309	(3,322,823)	379,097	(24,929)	1,583,988	(31,264)	83,996	(325,745)	1,105,749
TOTAL ALLOCATION IN FY 2019-20 PLAN	651,438	1,493,277	12,886,062	3,530,695	129,719	3,167,976	534,266	3,997,311	1,447,904	2,211,497

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	127,465	-	-	18,831	728,307	-	-	807,216	-	1,164,228
2 Equipment Depreciation	-	-	2,132	-	242,255	37,323	-	-	-	-
3 Board of Supervisors	24,795	214,161	49,120	1,101	201,619	10,662	395	28,884	-	249,194
4 Controller	457,112	1,067,388	1,071,106	20,072	1,184,914	182,754	8,306	527,993	-	(550,514)
5 Health Service System	717,354	5,990,505	656,249	138,733	60,079	1,190,387	12,076	740,832	-	(1,731,887)
6 Administrative Services	32,678	306,686	106,509	1,393	232,464	19,499	635	39,587	619,909	536,910
7 City Attorney	447,798	(1,022,038)	225,534	(11,080)	(1,391,843)	419,898	633	929,003	222,910	(4,502,696)
8 Civil Service Commission	8,557	71,455	2,469	400	54,592	4,886	47	2,990	-	106,389
9 Human Resources	187,162	1,562,962	54,011	8,757	1,194,110	106,881	1,017	65,392	-	2,327,096
10 Mayor's Budget Office	19,717	172,409	51,506	858	173,207	7,441	391	28,966	-	180,635
11 Admin Svcs - Risk Management	149	-	-	-	1	8	2	4	-	530
12 Human Resources - Workers' Comp	-	(0)	18,587	-	(0)	-	-	(0)	109,743	-
TOTAL CURRENT ALLOCATIONS	2,022,787	8,363,528	2,237,222	179,067	2,679,705	1,979,739	23,502	3,170,868	952,562	(2,220,116)
Prior Allocation in FY 2018-19 Plan	5,023,206	9,183,385	1,314,012	80,312	3,196,582	1,818,776	24,136	3,121,628	1,040,826	(4,292,005)
Adjustment for Difference to Prior Plan	(3,000,420)	(819,857)	923,210	98,755	(516,877)	160,963	(634)	49,240	(88,264)	2,071,889
TOTAL ALLOCATION IN FY 2019-20 PLAN	(977,633)	7,543,670	3,160,432	277,821	2,162,829	2,140,702	22,868	3,220,109	864,297	(148,227)

City and County of San Francisco FY 2020-21
OMB A-87 Cost Allocation Plan

SUMMARY SCHEDULE

Department	Adjustment New Department									
	MTA - Parking & Traffic	MTA - Taxicab Commission	Permit Appeals	Police Accountability	Police Department	Port Commission	Public Defender	Public Library	Public Works - Admin	Public Works - Architecture
1 Building Depreciation	3,846	-	9,728	27,382	695,377	-	174,000	-	132,292	-
2 Equipment Depreciation	-	-	-	-	2,947,607	-	44,565	20,425	2,273,869	-
3 Board of Supervisors	48,266	1,394	317	2,108	158,067	29,656	9,928	39,910	2,928	10,476
4 Controller	894,023	24,993	5,792	36,707	2,758,691	376,454	171,459	433,342	(1,426,040)	179,159
5 Health Service System	(226,934)	76,429	(9,330)	214,111	14,790,214	25,767	1,149,451	230,357	47,774	65,459
6 Administrative Services	114,986	2,698	403	5,035	247,480	91,909	19,174	79,026	87,535	22,167
7 City Attorney	379,658	620,794	(14,099)	77,210	5,178,151	(804,064)	40,420	(37,952)	412,107	55,339
8 Civil Service Commission	16,288	543	113	917	68,141	5,746	4,439	16,870	3,530	4,837
9 Human Resources	356,278	11,873	2,473	20,056	1,490,485	125,693	97,094	369,014	77,217	105,801
10 Mayor's Budget Office	38,698	1,055	248	1,514	114,015	27,439	7,025	29,074	163	7,280
11 Admin Svcs - Risk Management	-	-	-	-	2	620	-	11	61	-
12 Human Resources - Workers' Comp	-	-	-	-	(0)	-	-	(0)	(0)	-
TOTAL CURRENT ALLOCATIONS	1,625,108	739,779	(4,355)	385,040	28,448,230	(120,780)	1,717,555	1,180,078	1,611,438	450,516
Prior Allocation in FY 2018-19 Plan	6,405,267	572,770	19,406	0	28,390,866	(515,317)	1,530,464	1,451,748	(5,989,449)	1,535,469
Adjustment for Difference to Prior Plan	(4,780,159)	167,009	(23,761)	385,040	57,365	394,536	187,092	(271,670)	7,600,887	(1,084,953)
TOTAL ALLOCATION IN FY 2019-20 PLAN	(3,155,051)	906,789	(28,116)	770,080	28,505,595	273,756	1,904,647	908,408	9,212,325	(634,437)

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	6,185	-	27,548	18,872	5,330	6,229	9,997	11,831	23,318	36,166
4 Controller	108,402	-	542,902	325,854	99,300	112,034	188,687	(2,777,331)	494,095	590,129
5 Health Service System	35,536	-	87,177	114,259	23,673	32,400	41,504	(359,572)	-	(61,493)
6 Administrative Services	21,056	-	35,011	21,806	6,981	8,683	13,973	110,598	43,842	28,538
7 City Attorney	92,050	-	141,498	1,012,577	-	204,385	97,353	(1,899,643)	-	(404,854)
8 Civil Service Commission	2,626	-	6,442	8,443	1,749	2,394	3,067	14,996	311	7,228
9 Human Resources	57,437	-	140,905	184,676	38,263	52,369	67,082	328,008	6,797	158,100
10 Mayor's Budget Office	4,496	-	24,540	13,348	4,316	4,743	8,279	30	25,191	33,273
11 Admin Svcs - Risk Management	-	-	-	-	-	-	-	50	-	169
12 Human Resources - Workers' Comp	-	-	-	-	-	-	-	-	-	-
TOTAL CURRENT ALLOCATIONS	327,787	0	1,006,023	1,699,836	179,613	423,237	429,941	(4,569,870)	593,554	387,255
Prior Allocation in FY 2018-19 Plan	1,017,277	110,469	2,399,884	3,108,868	647,498	1,046,767	1,042,592	(4,930,100)	123,195	1,666,612
Adjustment for Difference to Prior Plan	(689,490)	(110,469)	(1,393,860)	(1,409,033)	(467,885)	(623,530)	(612,651)	360,230	470,359	(1,279,358)
TOTAL ALLOCATION IN FY 2019-20 PLAN	(361,703)	(110,469)	(387,837)	290,803	(288,273)	(200,294)	(182,710)	(4,209,639)	1,063,913	(892,103)

City and County of San Francisco FY 2020-21
OMB A-87 Cost Allocation Plan

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	-	-	-	17,759	-	-	87,763	-	734,426	5,775
2 Equipment Depreciation	-	-	1,021,950	-	-	-	-	-	250,775	-
3 Board of Supervisors	47,180	98,288	58,216	2,040	7,146	-	-	19	59,956	1,683
4 Controller	717,686	1,592,633	245,741	36,467	67,005	-	875,001	430	1,069,728	35,904
5 Health Service System	(325,970)	(189,140)	3,403,535	3,152	(28,054)	-	-	-	6,015,107	47,761
6 Administrative Services	53,452	167,980	149,240	1,584	16,852	-	-	34	100,040	2,768
7 City Attorney	312,333	1,266,376	(442,835)	(22,021)	459,375	42,755	(136,890)	2,746	1,850,463	10,588
8 Civil Service Commission	10,139	15,701	25,330	792	2,296	11,403	-	91,006	23,805	154
9 Human Resources	221,783	343,447	554,046	17,314	50,212	249,433	-	1,990,629	520,707	3,366
10 Mayor's Budget Office	42,796	93,815	41,790	1,547	5,829	-	-	21	45,001	1,705
11 Admin Svcs - Risk Management	36	96	32	0	1	-	-	-	24	-
12 Human Resources - Workers' Comp	(0)	(0)	-	-	(0)	(0)	-	-	(0)	-
TOTAL CURRENT ALLOCATIONS	1,079,436	3,389,195	5,057,045	58,633	580,662	303,592	825,873	2,084,886	10,670,031	109,702
Prior Allocation in FY 2018-19 Plan	(102,596)	1,379,609	5,913,185	(36,399)	384,788	401,666	87,119	9,265,106	9,588,299	85,583
Adjustment for Difference to Prior Plan	1,182,032	2,009,586	(856,139)	95,032	195,874	(98,074)	738,754	(7,180,220)	1,081,732	24,119
TOTAL ALLOCATION IN FY 2019-20 PLAN	2,261,468	5,398,781	4,200,906	153,665	776,536	205,517	1,564,628	(5,095,334)	11,751,763	133,821

SUMMARY SCHEDULE

Department	Technology	Treasurer/Tax Collector	Trial Courts	War Memorial	All Other Agencies	Total Allocated to non-Central CostDepts	Additional allocated to Central Cost Depts	Total Costs	Doublecheck	Difference
1 Building Depreciation	161,474	839,894	552,220	-	-	8,381,778	4,206,229	12,588,007	12,588,007	-
2 Equipment Depreciation	35,989	-	-	15,505	-	11,978,506	847,412	12,825,918	12,825,918	-
3 Board of Supervisors	25,030	9,915	29,829	5,773	-	2,334,914	155,065	2,489,978	2,489,978	-
4 Controller	424,833	172,821	544,673	110,252	-	19,286,599	2,307,326	21,593,926	21,593,926	-
5 Health Service System	(115,376)	1,120,317	2,467,198	2,913	-	59,835,339	5,245,572	65,080,911	65,080,911	-
6 Administrative Services	(136,391)	22,372	37,861	9,914	-	16,858,548	227,906	17,086,454	17,086,454	-
7 City Attorney	(117,246)	263,362	(5,621)	(9,942)	12,426	6,816,863	1,702,960	8,519,822	8,519,822	-
8 Civil Service Commission	5,756	4,294	10,753	1,632	-	830,663	41,976	872,639	872,639	-
9 Human Resources	125,904	93,926	235,209	35,700	-	18,169,509	817,990	18,987,499	18,987,499	-
10 Mayor's Budget Office	22,380	7,135	23,326	4,900	-	1,923,350	137,494	2,060,844	2,060,844	-
11 Admin Svcs - Risk Management	40	8	6	-	-	3,542	194	3,736	3,736	-
12 Human Resources - Workers' Comp	-	(0)	8,540	(0)	-	313,818	(313,818)	(0)	(0)	-
TOTAL CURRENT ALLOCATIONS	432,394	2,534,044	3,903,995	176,645	12,426	146,733,428	15,376,307	162,109,735		
Prior Allocation in FY 2018-19 Plan	454,948	2,605,943	4,210,311	188,759	69,065	146,706,812				
Adjustment for Difference to Prior Plan	(22,554)	(71,899)	(306,316)	(12,114)	(56,639)	26,616				
TOTAL ALLOCATION IN FY 2019-20 PLAN	409,839	2,462,146	3,597,680	164,532	(44,214)	146,760,044				