



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

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

**Date: August 10, 2021
Filing Ref: SFO22**

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 **2021-22**. 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 **2019-20**, and as estimated costs for fiscal year **2021-22** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2021**, 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 | 8. Administrative Services - Risk Management |
| 2. Controller | 9. Human Resources - Workers' Compensation |
| 3. The Health Services System Division | 10. Central Shops Fund ISF |
| 4. Administrative Services | 11. Finance Corporation ISF |
| 5. City Attorney | 12. Reproduction Fund ISF |
| 6. Civil Service Commission | 13. Telecommunications ISF |
| 7. Human Resources | |

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 2021-22 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

CITY/COUNTY OF SAN FRANCISCO**BETTY T. YEE
CALIFORNIA STATE CONTROLLER****BY** Original signed by**BY** Original signed byTodd Rydstrom on behalf of Ben Rosenfield**SANDEEP SINGH, Manager
Local Government Policy Section
Local Govt Programs & Services Division**NameDeputy ControllerTitle8/23/2021Date8/23/2021Date**Negotiated by Loc Trinh
Telephone (916) 327-2284**

cc: State and Federal Agencies

Attachment: Summary Schedule

City and County of San Francisco FY 2021-22
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	-	-	27,668	110,920	-	-	-	-	797,724	59,805
2 Equipment Depreciation	30,038	-	175,028	11,807	-	-	1,026	55,623	33,537	-
3 Board of Supervisors	1,192	-	-	8,950	208,209	-	5,033	2,688	9,203	18,979
4 Controller	23,330	-	-	162,572	(1,119,544)	-	100,070	47,913	136,898	98,399
5 Health Service System	56,207	-	-	982,748	(115,250)	-	202,172	302,647	998,332	(83,035)
6 Administrative Services	1,999	1,631,160	8,683,801	27,580	112,581	330,770	17,324	3,657	32,134	53,624
7 City Attorney	858	-	538,604	(26,121)	(190,314)	-	200,938	40,905	265,183	(888,719)
8 Civil Service Commission	229	-	-	3,410	35,522	-	750	1,148	3,725	5,490
9 Human Resources	4,971	-	-	74,159	772,522	-	16,305	24,959	81,006	119,393
10 Mayor's Budget Office	611	-	-	3,888	108,416	-	2,666	1,117	3,909	8,959
11 Admin Svcs - Risk Management	-	-	3,149	90	58,930	-	164	3,212	-	31
12 Human Resources - Workers' Comp	1,580	-	-	-	0	4,141	16,092	0	0	0
TOTAL CURRENT ALLOCATIONS	121,015	1,631,160	9,428,251	1,360,003	(128,929)	334,912	562,538	483,869	2,361,651	(607,073)
Prior Allocation in FY 2019-20 Plan	133,738	1,782,168	4,166,915	1,112,123	(849,295)	364,763	372,660	524,580	1,857,037	(939,996)
Adjustment for Difference to Prior Plan	(12,723)	(151,008)	5,261,336	247,880	720,366	(29,851)	189,878	(40,710)	504,614	332,923
TOTAL ALLOCATION IN FY 2021-22 PLAN	108,292	1,480,152	14,689,587	1,607,884	591,437	305,060	752,415	443,159	2,866,265	(274,151)

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	-	-	-	33,950	-	284,293	83,963	344,282	-	-
2 Equipment Depreciation	-	-	-	114,637	-	50,210	8,854	88,169	197,192	-
3 Board of Supervisors	3,113	5,081	50,162	11,929	-	15,904	15,467	5,699	19,190	5,326
4 Controller	11,542	79,492	1,042,832	216,279	-	225,652	305,231	103,537	359,523	98,147
5 Health Service System	(417,341)	(16,690)	34,408	(9,028)	-	1,781,439	806,829	300,879	1,704,171	(73,028)
6 Administrative Services	16,764	11,901	136,216	51,464	477,525	44,751	56,107	3,078	92,998	16,596
7 City Attorney	2,328	8,540	(5,766)	(56,087)	(83,198)	448,526	(741,691)	253,547	41,282	(26,609)
8 Civil Service Commission	1,413	264	1,180	4,580	-	6,247	2,613	2,168	5,833	1,831
9 Human Resources	30,729	5,743	25,672	99,606	-	135,867	56,834	47,148	126,852	39,812
10 Mayor's Budget Office	1,259	2,893	29,145	5,168	-	6,832	8,064	2,477	8,943	2,395
11 Admin Svcs - Risk Management	-	-	-	89	11,255	-	-	283	906	61
12 Human Resources - Workers' Comp	-	-	227	63,666	-	0	0	100,722	0	0
TOTAL CURRENT ALLOCATIONS	(350,192)	97,224	1,314,075	536,253	405,582	2,999,723	602,273	1,251,988	2,556,890	64,529
Prior Allocation in FY 2019-20 Plan	(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)
Adjustment for Difference to Prior Plan	35,259	29,177	433,017	768,303	(4,897,621)	92,449	(666,646)	248,171	587,644	98,726
TOTAL ALLOCATION IN FY 2021-22 PLAN	(314,934)	126,401	1,747,093	1,304,557	(4,492,039)	3,092,171	(64,373)	1,500,159	3,144,534	163,255

City and County of San Francisco FY 2021-22
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	9,145	-	1,659	-	-	-	-	-	-	-
2 Equipment Depreciation	-	37,933	2,692,967	-	-	-	-	-	-	1,944,528
3 Board of Supervisors	2,121	4,675	92,505	78,928	2,022	38,730	7,773	66,042	22,025	41,197
4 Controller	38,434	81,050	1,577,401	1,293,032	35,444	776,001	142,185	(23,898)	397,044	(1,879,447)
5 Health Service System	122,792	613,670	9,752,241	1,309,296	97,963	515,029	293,563	2,903,055	913,369	1,529,333
6 Administrative Services	3,181	5,947	156,248	195,340	2,643	74,864	11,233	101,268	30,767	169,281
7 City Attorney	176,876	509,783	1,143,463	(23,653)	-	-	74,731	(238,948)	72,777	-
8 Civil Service Commission	428	2,304	37,222	12,615	944	4,962	2,829	27,972	8,801	14,736
9 Human Resources	9,311	50,106	809,508	274,360	20,528	107,923	61,515	608,328	191,394	320,468
10 Mayor's Budget Office	1,078	1,817	39,376	41,447	807	20,842	3,432	27,539	9,401	18,291
11 Admin Svcs - Risk Management	-	11,977	-	-	-	-	-	-	-	-
12 Human Resources - Workers' Comp	8,214	0	0	-	-	-	-	0	-	-
TOTAL CURRENT ALLOCATIONS	371,580	1,319,263	16,302,591	3,181,364	160,351	1,538,351	597,261	3,471,357	1,645,577	2,158,387
Prior Allocation in FY 2019-20 Plan	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
Adjustment for Difference to Prior Plan	171,581	267,087	385,868	252,952	9,269	(188,124)	51,280	(255,373)	(98,040)	658,350
TOTAL ALLOCATION IN FY 2021-22 PLAN	543,160	1,586,349	16,688,459	3,434,316	169,619	1,350,228	648,541	3,215,984	1,547,537	2,816,736

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	156,468	-	-	15,163	1,057,083	-	-	477,016	-	1,196,318
2 Equipment Depreciation	-	-	5,375	-	173,667	93,909	-	-	-	-
3 Board of Supervisors	24,027	199,540	59,538	1,551	200,452	9,485	366	52,010	-	231,856
4 Controller	453,236	111,967	1,230,763	29,033	1,014,962	91,249	7,365	900,783	-	(380,222)
5 Health Service System	714,346	6,546,582	775,806	167,450	(351,642)	1,113,512	12,462	833,600	-	(508,357)
6 Administrative Services	36,895	315,446	123,014	2,989	274,846	17,182	621	93,593	532,986	322,516
7 City Attorney	1,612,671	(772,429)	263,748	(6,116)	1,348	592,841	1,263	1,017,531	159,962	(3,738,215)
8 Civil Service Commission	6,883	63,078	2,513	474	49,325	3,964	42	2,925	-	96,353
9 Human Resources	149,689	1,371,819	54,658	10,318	1,072,702	86,200	922	63,605	-	2,095,463
10 Mayor's Budget Office	11,369	91,996	34,136	722	98,174	3,977	199	29,521	-	97,440
11 Admin Svcs - Risk Management	7,582	-	-	-	59	411	114	232	-	24,976
12 Human Resources - Workers' Comp	0	0	111,132	-	0	0	-	0	197,341	0
TOTAL CURRENT ALLOCATIONS	3,173,166	7,928,000	2,660,682	221,583	3,590,975	2,012,730	23,354	3,470,817	890,290	(561,872)
Prior Allocation in FY 2019-20 Plan	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)
Adjustment for Difference to Prior Plan	2,282,989	(499,106)	938,269	104,057	1,672,873	241,710	1,969	596,257	(90,990)	1,578,123
TOTAL ALLOCATION IN FY 2021-22 PLAN	5,456,154	7,428,894	3,598,951	325,640	5,263,848	2,254,440	25,323	4,067,073	799,300	1,016,251

City and County of San Francisco FY 2021-22
OMB A-87 Cost Allocation Plan

SUMMARY SCHEDULE

Department	MTA - Parking & Traffic	MTA - Taxicab Commission	Permit Appeals	Adjustment New Department		Port Commission	Public Defender	Public Library	Public Works - Admin	Public Works - Architecture
				Police Accountability	Police Department					
1 Building Depreciation	3,935	-	670	45,475	696,150	-	174,000	-	177,126	24,230
2 Equipment Depreciation	-	-	-	-	2,780,027	-	43,719	8,895	2,005,021	-
3 Board of Supervisors	44,905	1,161	254	2,464	151,429	23,043	9,361	37,458	(848)	8,122
4 Controller	831,984	22,140	9,355	51,012	2,723,315	154,886	165,795	332,234	(1,902,965)	138,957
5 Health Service System	7,319	27,566	(7,977)	276,216	15,487,669	22,832	1,218,713	30,815	(4,107)	(6,084)
6 Administrative Services	67,988	1,842	957	3,115	247,044	69,549	23,061	43,365	26,646	16,256
7 City Attorney	248,133	945,399	(17,181)	125,878	4,567,077	(546,195)	72,704	(34,695)	774,812	36,472
8 Civil Service Commission	14,906	301	102	933	61,381	5,295	4,140	15,106	2,872	4,254
9 Human Resources	324,163	6,537	2,221	20,292	1,334,897	115,163	90,027	328,533	62,458	92,512
10 Mayor's Budget Office	20,412	563	108	1,073	64,275	11,439	3,832	15,931	(1,678)	3,053
11 Admin Svcs - Risk Management	-	-	-	-	-	33,167	-	618	3,549	-
12 Human Resources - Workers' Comp	-	-	-	-	0	0	0	0	0	-
TOTAL CURRENT ALLOCATIONS	1,563,744	1,005,508	(11,491)	526,460	28,113,263	(110,821)	1,805,352	778,258	1,142,885	317,774
Prior Allocation in FY 2019-20 Plan	1,969,197	467,475	(12,038)	185,367	28,758,015	(967,926)	1,638,055	679,163	(4,386,263)	1,251,379
Adjustment for Difference to Prior Plan	(405,452)	538,033	547	341,093	(644,752)	857,105	167,297	99,095	5,529,148	(933,605)
TOTAL ALLOCATION IN FY 2021-22 PLAN	1,158,292	1,543,541	(10,944)	867,553	27,468,512	746,283	1,972,649	877,353	6,672,033	(615,831)

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	-	-	38,426	-	-	11,271	-	925	-	-
2 Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
3 Board of Supervisors	7,264	-	25,774	20,201	4,793	5,838	9,749	9,563	30,026	34,746
4 Controller	131,278	-	498,284	366,679	90,429	106,485	184,844	(3,924,110)	595,438	620,239
5 Health Service System	(4,086)	-	(8,224)	(11,056)	(1,962)	(3,097)	(3,815)	61,353	-	129,103
6 Administrative Services	14,058	-	49,872	27,938	7,426	12,147	15,271	(18,314)	56,369	53,597
7 City Attorney	93,432	-	183,586	1,216,993	-	96,749	113,699	83,533	-	(1,002,473)
8 Civil Service Commission	2,857	-	5,750	7,731	1,372	2,165	2,667	13,710	363	6,670
9 Human Resources	62,131	-	125,055	168,123	29,833	47,094	58,006	298,153	7,889	145,055
10 Mayor's Budget Office	3,119	-	12,866	8,762	2,269	2,561	4,665	27	17,586	17,789
11 Admin Svcs - Risk Management	-	-	-	-	-	-	-	2,559	-	8,600
12 Human Resources - Workers' Comp	-	-	-	-	-	-	-	0	-	0
TOTAL CURRENT ALLOCATIONS	310,053	0	931,390	1,805,370	134,160	281,214	385,087	(3,472,601)	707,671	13,327
Prior Allocation in FY 2019-20 Plan	988,718	(191,765)	2,418,482	3,236,770	458,113	789,642	887,065	(6,899,630)	168,210	2,379,344
Adjustment for Difference to Prior Plan	(678,665)	191,765	(1,487,093)	(1,431,400)	(323,953)	(508,428)	(501,978)	3,427,029	539,461	(2,366,017)
TOTAL ALLOCATION IN FY 2021-22 PLAN	(368,611)	191,765	(555,703)	373,970	(189,793)	(227,215)	(116,891)	(45,573)	1,247,132	(2,352,690)

City and County of San Francisco FY 2021-22
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	-	-	7,412	18,173	-	-	90,182	-	758,033	5,910
2 Equipment Depreciation	-	-	1,491,918	-	-	-	-	-	258,992	-
3 Board of Supervisors	45,811	96,922	49,948	1,918	6,815	-	-	-	55,615	3,129
4 Controller	669,911	1,289,645	43,421	35,106	(88,285)	-	858,373	-	1,011,168	64,575
5 Health Service System	(105,728)	(27,804)	3,604,623	(20,485)	(34,084)	80,371	-	349,482	6,181,934	49,325
6 Administrative Services	93,019	158,099	92,262	1,188	24,759	-	-	-	107,657	5,335
7 City Attorney	(566,711)	2,749	(239,538)	(13,833)	(1,758,321)	49,248	23,324	827	1,706,378	118,070
8 Civil Service Commission	9,239	14,447	22,137	693	2,134	9,771	-	78,228	21,060	147
9 Human Resources	200,929	314,193	481,434	15,068	46,403	212,507	-	1,701,298	458,019	3,194
10 Mayor's Budget Office	23,271	51,325	20,425	849	3,150	-	-	-	24,214	1,788
11 Admin Svcs - Risk Management	3,566	4,857	406	7	71	-	-	-	1,280	-
12 Human Resources - Workers' Comp	0	0	0	-	0	-	-	-	0	-
TOTAL CURRENT ALLOCATIONS	373,306	1,904,433	5,574,447	38,683	(1,797,358)	351,897	971,879	2,129,834	10,584,353	251,471
Prior Allocation in FY 2019-20 Plan	(1,657,404)	2,769,144	4,139,024	15,608	(845,776)	(62,663)	1,153,245	9,527,374	9,868,072	109,734
Adjustment for Difference to Prior Plan	2,030,710	(864,711)	1,435,424	23,076	(951,582)	414,560	(181,366)	(7,397,539)	716,280	141,738
TOTAL ALLOCATION IN FY 2021-22 PLAN	2,404,016	1,039,722	7,009,871	61,759	(2,748,940)	766,457	790,513	(5,267,705)	11,300,633	393,209

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	165,925	891,513	552,834	-	-	8,317,647	4,390,325	12,707,973	12,707,973	-
2 Equipment Depreciation	61,403	-	-	15,505	-	12,379,982	695,368	13,075,350	13,075,350	-
3 Board of Supervisors	25,714	9,319	26,965	5,371	-	2,273,803	153,850	2,427,653	2,427,653	-
4 Controller	359,284	166,033	497,285	101,627	-	13,992,674	2,646,454	16,639,128	16,639,128	-
5 Health Service System	(151,258)	1,132,181	2,444,450	(39,072)	-	64,484,642	5,207,440	69,692,081	69,692,081	-
6 Administrative Services	(189,117)	28,862	39,705	17,359	-	15,370,207	300,867	15,671,073	15,671,073	-
7 City Attorney	(135,785)	329,874	6,186	(3,463)	3,819	7,110,586	1,133,206	8,243,792	8,243,792	-
8 Civil Service Commission	5,247	3,988	9,262	1,492	-	745,192	38,883	784,075	784,075	-
9 Human Resources	114,102	86,739	201,429	32,449	-	16,206,298	754,273	16,960,571	16,960,571	-
10 Mayor's Budget Office	13,037	3,869	12,129	2,561	-	1,073,573	77,260	1,150,833	1,150,833	-
11 Admin Svcs - Risk Management	1,847	401	341	-	-	184,791	7,865	192,656	192,656	-
12 Human Resources - Workers' Comp	0	0	1,283	-	-	504,397	(504,397)	0	0	-
TOTAL CURRENT ALLOCATIONS	270,398	2,652,780	3,791,868	133,830	3,819	142,643,792	14,901,393	157,545,185		
Prior Allocation in FY 2019-20 Plan	321,171	2,591,518	3,961,924	176,293	26,837	133,260,836				
Adjustment for Difference to Prior Plan	(50,773)	61,262	(170,056)	(42,463)	(23,017)	9,382,956				
TOTAL ALLOCATION IN FY 2021-22 PLAN	219,625	2,714,042	3,621,811	91,368	(19,198)	152,026,748				