



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

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

**Date: October 19, 2022
Filing Ref: SFO23**

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 **2022-23**. 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 **2020-21**, and as estimated costs for fiscal year **2022-23** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2022**, 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. Admin Services – Risk Management |
| 2. Controller | 9. Human Resources – Workers’ Comp |
| 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 and Information |
| 7. Human Resources | 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 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 2022-23 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

10-21-2022

10-31-2022

Date

Date

**Negotiated by Alex Tran
Telephone (916) 323-2369**

cc: State and Federal Agencies

Attachment: Summary Schedule

City and County of San Francisco FY 2022-23
OMB A-87 Cost Allocation Plan

SUMMARY SCHEDULE

ADM Animal Care
And Control

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	-	-	223,006	91,727	-	-	-	-	758,531	36,119
2 Equipment Depreciation	7,509	-	162,375	12,410	-	-	1,026	56,119	37,961	-
3 Board of Supervisors	1,086	-	-	9,417	216,161	-	4,428	2,494	9,281	18,933
4 Controller	17,029	-	-	127,945	(2,327,925)	-	71,062	34,749	131,005	48,154
5 Health Service System	66,552	-	-	1,010,027	(383,097)	-	346,610	481,888	1,046,749	(33,176)
6 Administrative Services	1,728	1,575,737	7,976,417	31,574	228,503	951,311	14,360	3,166	3,953	49,280
7 City Attorney	186	-	624,030	(12,157)	348,030	-	177,753	117,793	524,577	(216,775)
8 Civil Service Commission	239	-	-	3,452	35,331	-	767	1,090	3,843	5,806
9 Human Resources	6,328	-	-	91,455	936,122	-	20,326	28,880	101,834	153,844
10 Mayor's Budget Office	455	-	-	3,404	95,251	-	1,934	833	3,184	7,286
11 Admin Svcs - Risk Management	-	-	(2,233)	(50)	(37,833)	-	(91)	(1,758)	-	(17)
12 Human Resources - Workers' Comp	6,509	-	-	-	-	18,977	-	-	(0)	(0)
TOTAL CURRENT ALLOCATIONS	107,622	1,575,737	8,983,595	1,369,205	(889,459)	970,288	638,176	725,255	2,620,919	69,455
Prior Allocation in FY 2020-21 Plan	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)
Adjustment for Difference to Prior Plan	(28,443)	(450,898)	3,231,176	98,766	(2,968,222)	228,684	18,008	188,595	621,255	288,072
TOTAL ALLOCATION IN FY 2022-23 PLAN	79,179	1,124,839	12,214,771	1,467,971	(3,857,681)	1,198,972	656,183	913,850	3,242,174	357,527

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	-	-	-	30,247	-	73,136	95,210	374,918	-	-
2 Equipment Depreciation	-	-	-	89,863	-	37,442	7,837	73,325	222,868	-
3 Board of Supervisors	3,262	5,237	47,063	13,515	-	16,914	17,589	5,788	23,493	7,663
4 Controller	4,700	61,246	768,346	196,512	-	242,863	285,201	81,700	361,953	117,746
5 Health Service System	(31,311)	3,013	32,966	5,890	-	1,767,137	926,574	373,288	1,761,960	(100,530)
6 Administrative Services	18,262	10,904	122,672	36,493	382,370	41,783	54,869	(709)	103,634	34,560
7 City Attorney	1,075	2,975	7,939	(434,858)	335	667,298	89,166	190,581	30,687	35,046
8 Civil Service Commission	1,421	261	1,293	4,881	-	6,491	2,679	2,397	5,945	1,854
9 Human Resources	-	6,915	34,266	129,314	-	171,989	70,994	63,499	157,518	49,125
10 Mayor's Budget Office	1,092	2,539	23,231	4,915	-	6,002	7,827	1,985	9,532	3,142
11 Admin Svcs - Risk Management	-	-	-	(49)	(8,965)	-	-	(161)	(193)	(34)
12 Human Resources - Workers' Comp	-	-	-	53,005	-	(0)	-	59,731	-	-
TOTAL CURRENT ALLOCATIONS	(1,499)	93,091	1,037,775	129,727	373,739	3,031,054	1,557,946	1,226,342	2,677,397	148,572
Prior Allocation in FY 2020-21 Plan	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
Adjustment for Difference to Prior Plan	(65,621)	(25,833)	(166,458)	91,880	(3,857,815)	291,539	(804,507)	4,760	268,279	(122,310)
TOTAL ALLOCATION IN FY 2022-23 PLAN	(67,121)	67,257	871,317	221,607	(3,484,076)	3,322,593	753,439	1,231,102	2,945,677	26,263

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SUMMARY SCHEDULE

Department	Ethics	Fine Arts Museums	Fire Department	Public Health - Behavioral Health	Public Health - Health at Home	Public Health - Health Network Services	Public Health - Jail Health	Public Health - Laguna Honda Hospital	Public Health - Primary Care	Public Health - Admin
						Public Health - Health Network				Public Health - Public Health Admin
1 Building Depreciation	9,296	-	3,025	-	-	-	-	-	-	-
2 Equipment Depreciation	-	37,933	2,822,879	-	-	-	-	-	-	1,992,874
3 Board of Supervisors	1,109	4,719	95,651	96,376	2,031	54,358	8,428	70,711	24,957	43,276
4 Controller	5,059	64,239	1,229,983	1,293,928	28,128	880,630	122,950	(162,163)	368,742	(1,705,387)
5 Health Service System	176,661	866,883	10,005,388	1,256,014	88,692	640,110	292,349	2,802,152	809,084	1,964,505
6 Administrative Services	1,309	5,712	129,693	233,476	2,547	119,900	14,231	103,534	36,186	117,632
7 City Attorney	149,369	550,054	1,193,987	(14,965)	-	-	61,922	(160,766)	60,872	-
8 Civil Service Commission	448	2,249	37,670	12,856	908	8,376	2,992	28,682	8,282	18,284
9 Human Resources	11,873	59,595	998,104	340,635	24,053	173,600	79,286	759,952	219,426	532,780
10 Mayor's Budget Office	385	1,504	33,564	43,596	671	24,151	3,085	24,488	9,360	14,703
11 Admin Svcs - Risk Management	-	(8,498)	-	-	-	-	-	-	-	-
12 Human Resources - Workers' Comp	1,239	(0)	-	-	-	-	-	-	-	-
TOTAL CURRENT ALLOCATIONS	356,748	1,584,391	16,549,944	3,261,916	147,030	1,901,124	585,243	3,466,590	1,536,909	2,978,665
Prior Allocation in FY 2020-21 Plan	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
Adjustment for Difference to Prior Plan	4,090	382,422	341,059	110,318	(7,618)	317,136	19,713	(446,725)	(236,740)	1,872,916
TOTAL ALLOCATION IN FY 2022-23 PLAN	360,838	1,966,813	16,891,003	3,372,234	139,412	2,218,260	604,956	3,019,866	1,300,170	4,851,582

SUMMARY SCHEDULE

Department	Public Health - Public Health	Public Health - SF General Hospital	Homelessness	Human Rights Commission	Human Services	Juvenile Probation	Law Library	Mayor	Medical Examiner	MTA - MUNI
	Public Health - Public Health Division		Homelessness and Supportive Housing							
1 Building Depreciation	176,082	-	-	11,237	1,040,285	-	-	855,609	-	1,107,758
2 Equipment Depreciation	-	-	8,085	-	154,820	57,007	-	-	-	-
3 Board of Supervisors	53,584	210,481	139,822	2,209	262,430	9,579	347	35,287	-	269,014
4 Controller	876,918	(61,033)	2,414,483	34,361	1,758,750	72,629	5,693	504,009	-	(777,813)
5 Health Service System	699,272	6,269,748	906,031	250,446	(879,047)	1,137,595	13,310	863,323	-	171,694
6 Administrative Services	92,142	310,578	275,476	4,094	463,494	31,279	599	63,182	522,222	379,419
7 City Attorney	3,955,638	(700,402)	343,335	18,417	929,547	162,979	776	839,491	229,543	(4,116,597)
8 Civil Service Commission	7,158	64,175	2,937	518	48,561	3,773	44	3,018	-	96,120
9 Human Resources	189,645	1,700,375	77,811	13,729	1,286,658	99,979	1,171	79,956	-	2,584,724
10 Mayor's Budget Office	24,235	81,151	69,371	912	113,432	3,361	158	16,620	-	98,226
11 Admin Svcs - Risk Management	(5,132)	-	-	-	(32)	(295)	(64)	-	-	(20,604)
12 Human Resources - Workers' Comp	-	-	68,929	-	(0)	-	-	-	282,381	-
TOTAL CURRENT ALLOCATIONS	6,069,541	7,875,073	4,306,280	335,923	5,178,897	1,577,886	22,035	3,260,495	1,034,146	(208,059)
Prior Allocation in FY 2020-21 Plan	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)
Adjustment for Difference to Prior Plan	4,046,754	(488,455)	2,069,058	156,857	2,499,192	(401,853)	(1,467)	89,627	81,584	2,012,057
TOTAL ALLOCATION IN FY 2022-23 PLAN	10,116,295	7,386,618	6,375,339	492,780	7,678,090	1,176,034	20,567	3,350,122	1,115,731	1,803,999

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SUMMARY SCHEDULE

Department	Department of Police Accountability									
	MTA - Parking & Traffic (Street Mgmt)	MTA - Taxicab Commission	Permit Appeals	Police Accountability	Police Department	Port Commission	Public Defender	Public Library	Public Works - Admin	Public Works - Architecture
1 Building Depreciation	4,000	-	815	74,436	3,990,379	-	174,000	-	172,711	25,368
2 Equipment Depreciation	-	-	-	-	2,695,889	-	27,774	2,041	1,616,989	-
3 Board of Supervisors	48,357	1,468	266	2,490	156,349	24,182	10,098	35,771	(271)	9,798
4 Controller	714,480	20,801	2,702	41,737	2,222,188	69,182	142,048	184,295	(1,976,162)	135,958
5 Health Service System	28,644	58,536	(14,741)	281,991	15,251,737	(206,229)	1,268,589	8,801	(43,550)	(65,820)
6 Administrative Services	70,187	1,927	364	3,065	288,871	64,371	24,282	41,857	(25,989)	17,876
7 City Attorney	485,262	1,411,727	4,432	100,617	5,895,952	(362,490)	86,452	(3,313)	857,652	-
8 Civil Service Commission	16,045	598	98	1,048	62,836	5,232	4,242	14,607	3,204	4,348
9 Human Resources	392,499	10,531	2,604	27,757	1,664,899	138,632	112,404	387,024	76,353	115,398
10 Mayor's Budget Office	18,137	507	96	848	54,373	10,157	3,440	12,350	(1,385)	3,247
11 Admin Svcs - Risk Management	-	-	-	-	-	(33,578)	-	(364)	(1,476)	-
12 Human Resources - Workers' Comp	-	-	-	10,746	0	(0)	-	(0)	-	-
TOTAL CURRENT ALLOCATIONS	1,777,610	1,506,096	(3,364)	544,735	32,283,473	(290,539)	1,853,331	683,068	678,077	246,173
Prior Allocation in FY 2020-21 Plan	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
Adjustment for Difference to Prior Plan	152,502	766,316	991	159,695	3,835,243	(169,759)	135,775	(497,009)	(933,361)	(204,343)
TOTAL ALLOCATION IN FY 2022-23 PLAN	1,930,112	2,272,412	(2,373)	704,430	36,118,716	(460,298)	1,989,106	186,059	(255,283)	41,831

SUMMARY SCHEDULE

Department	Public Works - Street Env PUC									
	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	-	-	40,012	-	-	11,737	-	956	-	-
2 Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
3 Board of Supervisors	7,648	-	17,772	23,644	4,787	6,061	8,728	11,149	34,429	38,583
4 Controller	114,285	-	263,205	349,320	72,842	88,813	131,805	(3,469,101)	817,261	534,357
5 Health Service System	(40,648)	-	(88,013)	(118,608)	(20,034)	(31,779)	(38,415)	219,643	-	207,369
6 Administrative Services	11,399	-	49,920	35,993	6,910	10,228	12,960	(112,460)	59,189	59,103
7 City Attorney	43,793	-	174,574	1,418,647	-	119,189	93,672	(298,039)	-	450,837
8 Civil Service Commission	2,378	-	5,820	7,848	1,326	2,103	2,542	14,440	482	7,314
9 Human Resources	71,266	-	154,308	207,948	35,125	55,716	67,350	382,589	12,779	193,787
10 Mayor's Budget Office	2,931	-	6,696	8,867	1,898	2,237	3,412	(2)	17,175	16,609
11 Admin Svcs - Risk Management	-	-	-	-	-	-	-	(1,843)	-	(6,443)
12 Human Resources - Workers' Comp	-	-	-	-	-	-	-	-	-	-
TOTAL CURRENT ALLOCATIONS	213,052	0	624,293	1,933,661	102,854	264,305	282,055	(3,252,670)	941,315	1,501,516
Prior Allocation in FY 2020-21 Plan	327,787	0	1,006,023	1,699,836	179,613	423,237	429,941	(4,569,870)	593,554	387,255
Adjustment for Difference to Prior Plan	(114,735)	0	(381,730)	233,825	(76,759)	(158,932)	(147,886)	1,317,200	347,761	1,114,261
TOTAL ALLOCATION IN FY 2022-23 PLAN	98,317	0	242,563	2,167,486	26,095	105,373	134,169	(1,935,469)	1,289,077	2,615,777

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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	-	-	6,836	18,472	-	-	83,506	-	959,667	6,007
2 Equipment Depreciation	-	-	1,480,667	-	-	-	-	-	341,329	-
3 Board of Supervisors	51,784	102,582	52,588	2,062	7,460	-	-	-	56,280	1,777
4 Controller	618,997	1,246,797	86,715	30,271	(74,978)	-	625,576	-	807,608	29,766
5 Health Service System	(223,336)	(45,353)	3,735,994	(28,106)	1,687	-	-	-	6,453,685	117,630
6 Administrative Services	107,193	155,281	83,252	1,910	22,996	-	-	-	92,968	3,034
7 City Attorney	(1,471,382)	(1,078,904)	(205,460)	4,713	(589,271)	49,196	(254,522)	495	1,769,617	22,480
8 Civil Service Commission	9,045	14,878	19,684	710	2,187	13,903	-	72,669	21,657	153
9 Human Resources	239,643	394,201	521,552	18,800	57,939	369,789	-	1,932,819	573,834	4,051
10 Mayor's Budget Office	22,592	45,938	18,853	764	2,910	-	-	-	19,946	837
11 Admin Svcs - Risk Management	(2,698)	(3,810)	(1,100)	(4)	(1,155)	-	-	-	(907)	-
12 Human Resources - Workers' Comp	(0)	(0)	(0)	-	-	-	-	-	-	-
TOTAL CURRENT ALLOCATIONS	(648,162)	831,612	5,799,581	49,591	(570,226)	432,889	454,560	2,005,983	11,095,684	185,735
Prior Allocation in FY 2020-21 Plan	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
Adjustment for Difference to Prior Plan	(1,727,598)	(2,557,583)	742,535	(9,042)	(1,150,889)	129,297	(371,313)	(78,903)	425,653	76,033
TOTAL ALLOCATION IN FY 2022-23 PLAN	(2,375,759)	(1,725,971)	6,542,116	40,548	(1,721,115)	562,185	83,246	1,927,080	11,521,337	261,767

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	153,642	847,712	547,217	-	-	12,003,660	4,057,817	16,061,477	16,061,477	-
2 Equipment Depreciation	141,946	-	-	15,505	-	12,104,473	439,585	12,544,059	12,544,059	-
3 Board of Supervisors	25,430	10,075	28,326	5,028	-	2,571,398	152,091	2,723,489	2,723,489	-
4 Controller	301,844	142,578	419,982	67,550	-	11,939,118	2,638,053	14,577,171	14,577,171	-
5 Health Service System	1,666	1,203,300	2,495,679	(124,988)	-	65,854,080	5,656,318	71,510,398	71,510,398	-
6 Administrative Services	(176,420)	17,467	41,256	13,034	-	15,529,594	280,442	15,810,036	15,810,036	-
7 City Attorney	(114,154)	566,466	(1,630)	(2,449)	(4,139)	14,826,902	1,189,859	16,016,760	16,016,760	-
8 Civil Service Commission	5,461	4,125	9,216	1,341	-	756,341	39,570	795,912	795,912	-
9 Human Resources	144,694	109,297	244,187	35,534	-	20,011,069	982,335	20,993,405	20,993,405	-
10 Mayor's Budget Office	10,698	3,474	10,695	2,013	-	1,035,898	63,481	1,099,379	1,099,379	-
11 Admin Svcs - Risk Management	(2,040)	(222)	(239)	-	-	(141,890)	(2,954)	(144,844)	(144,844)	-
12 Human Resources - Workers' Comp	-	-	1,945	-	-	503,462	256,875	760,338	760,338	-
TOTAL CURRENT ALLOCATIONS	492,767	2,904,270	3,796,634	12,569	(4,139)	156,994,106	15,753,473	172,747,579		
Prior Allocation in FY 2020-21 Plan	432,394	2,534,044	3,903,995	176,645	12,426	146,733,428				
Adjustment for Difference to Prior Plan	60,373	370,226	(107,361)	(164,076)	(16,565)	10,260,678		(7,090,501)		
TOTAL ALLOCATION IN FY 2022-23 PLAN	553,141	3,274,496	3,689,274	(151,507)	(20,704)	167,254,784				