



Malia M. Cohen
California State Controller

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

City/County of San Francisco
San Francisco, California

Date: October 9, 2023
Filing Ref: SFO24

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 **2023-24**. 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 **2021-22**, and as estimated costs for fiscal year **2023-24** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2023**, 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 Fund 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 2023-24 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

CITY/COUNTY OF SAN FRANCISCO

**MALIA M. COHEN
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Ben Rosenfield

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

Name

Controller

Title

10-23-2023

Date

10-23-2023

Date

cc: State and Federal Agencies
Attachment: Summary Schedule

**Negotiated by Tatyana Boltovskaya
Telephone (916) 306-7775**

City and County of San Francisco FY 2023-24
OMB A-87 Cost Allocation Plan

SUMMARY SCHEDULE

Department	ADM Animal Care And Control									
	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	-	-	225,266	8,463	-	-	-	-	793,177	34,981
2 Equipment Depreciation	-	-	347,911	21,627	-	-	2,817	56,119	22,499	-
3 Board of Supervisors	1,079	-	-	9,840	214,649	-	9,365	2,322	7,885	18,290
4 Controller	18,293	-	-	160,338	(875,702)	-	160,292	38,624	131,279	86,418
5 Health Service System	69,396	-	-	890,949	(1,231,807)	-	350,208	424,976	1,130,102	328,911
6 Administrative Services	1,696	2,502,090	6,509,042	28,068	249,177	620,582	28,994	3,226	9,346	67,811
7 City Attorney	1,878	-	740,303	(9,462)	436,212	-	191,870	31,225	(18,616)	(880,864)
8 Civil Service Commission	247	-	-	3,296	34,466	-	810	1,201	3,992	6,541
9 Human Resources	8,144	-	-	108,572	1,135,296	-	26,672	39,574	131,504	215,448
10 Mayor's Budget Office	520	-	-	4,542	106,353	-	4,775	989	3,377	8,361
11 Admin Svcs - Risk Management	-	-	(243)	(3)	(3,070)	-	(6)	(179)	-	(1)
12 Human Resources - Workers' Comp	23,168	-	-	(0)	0	8,772	-	-	0	(0)
TOTAL CURRENT ALLOCATIONS	124,421	2,502,090	7,822,279	1,226,229	65,575	629,354	775,797	598,078	2,214,546	(114,104)
Prior Allocation in FY 2021-22 Plan	121,015	1,631,160	9,428,251	1,360,003	(128,929)	334,912	562,538	483,869	2,361,651	(607,073)
Adjustment for Difference to Prior Plan	3,406	870,929	(1,605,972)	(133,774)	194,504	294,442	213,259	114,209	(147,105)	492,969
TOTAL ALLOCATION IN FY 2023-24 PLAN	127,827	3,373,019	6,216,307	1,092,455	260,079	923,797	989,056	712,287	2,067,440	378,864

SUMMARY SCHEDULE

Department	ADM Animal Care And Control									
	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	-	-	-	31,958	-	48,147	127,356	392,043	111,700	-
2 Equipment Depreciation	-	-	-	43,207	-	35,312	6,412	61,005	234,397	-
3 Board of Supervisors	2,878	5,972	56,026	12,805	-	16,954	28,093	6,484	23,793	4,636
4 Controller	(14,590)	82,393	923,161	214,857	-	284,108	480,358	108,447	393,837	77,742
5 Health Service System	(74,232)	24,059	17,497	(95,879)	-	2,047,102	1,014,446	511,796	1,763,781	(18,281)
6 Administrative Services	13,966	14,638	146,167	40,989	660,920	102,781	56,890	9,337	116,101	34,678
7 City Attorney	585	(4,759)	(3,477)	(396,496)	(6,547)	482,623	258,926	466,597	(21,145)	(15,776)
8 Civil Service Commission	1,427	355	1,310	4,992	-	6,930	2,863	2,841	6,344	1,850
9 Human Resources	47,001	11,688	43,149	164,418	-	228,270	94,299	93,590	208,970	60,941
10 Mayor's Budget Office	1,239	3,077	29,254	5,774	-	7,582	14,240	2,863	11,298	2,082
11 Admin Svcs - Risk Management	-	-	-	(3)	(691)	-	-	(12)	(50)	(2)
12 Human Resources - Workers' Comp	-	-	-	22,976	-	-	-	28,775	-	(0)
TOTAL CURRENT ALLOCATIONS	(21,726)	137,422	1,213,088	49,597	653,681	3,259,809	2,083,884	1,683,767	2,849,026	147,871
Prior Allocation in FY 2021-22 Plan	(350,192)	97,224	1,314,075	536,253	405,582	2,999,723	602,273	1,251,988	2,556,890	64,529
Adjustment for Difference to Prior Plan	328,467	40,197	(100,988)	(486,656)	248,099	260,086	1,481,611	431,779	292,137	83,342
TOTAL ALLOCATION IN FY 2023-24 PLAN	306,741	177,619	1,112,100	(437,059)	901,781	3,519,895	3,565,494	2,115,546	3,141,163	231,214

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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 - Public Health Admin
1 Building Depreciation	10,454	-	3,196	-	-	-	-	-	-	-	-
2 Equipment Depreciation	-	34,772	2,237,941	-	-	-	-	-	-	-	1,167,769
3 Board of Supervisors	1,367	4,647	92,621	113,188	1,899	63,763	7,909	66,491	23,939	-	32,503
4 Controller	13,204	77,194	1,406,941	1,621,587	31,637	950,844	132,792	70,044	399,728	-	(1,924,883)
5 Health Service System	170,844	854,514	10,606,746	1,655,559	102,409	1,290,808	327,666	3,220,592	1,209,791	-	1,414,517
6 Administrative Services	(381)	10,505	158,303	294,431	2,667	104,157	14,428	104,882	34,048	-	153,735
7 City Attorney	170,000	248,788	2,161,239	(12,613)	-	-	179,433	(227,162)	20,979	-	-
8 Civil Service Commission	557	2,515	39,703	15,166	938	11,825	3,002	29,503	11,082	-	12,958
9 Human Resources	18,351	82,839	1,307,789	499,560	30,902	389,497	98,872	971,804	365,051	-	426,826
10 Mayor's Budget Office	611	1,959	41,062	56,667	818	27,517	3,582	29,283	10,453	-	18,367
11 Admin Svcs - Risk Management	-	(492)	-	-	-	-	-	-	-	-	-
12 Human Resources - Workers' Comp	10,040	-	-	-	-	-	-	(0)	-	-	-
TOTAL CURRENT ALLOCATIONS	395,046	1,317,241	18,055,541	4,243,544	171,268	2,838,411	767,684	4,265,437	2,075,072	-	1,301,793
Prior Allocation in FY 2021-22 Plan	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
Adjustment for Difference to Prior Plan	23,466	(2,022)	1,752,950	1,062,180	10,917	1,300,059	170,423	794,080	429,494	-	(856,593)
TOTAL ALLOCATION IN FY 2023-24 PLAN	418,512	1,315,218	19,808,492	5,305,725	182,185	4,138,470	938,107	5,059,517	2,504,566	-	445,200

SUMMARY SCHEDULE

Department	Public Health - Public Health Division	Public Health - SF General Hospital	Homelessness Homelessness and Supportive Housing	Human Rights Commission	Human Services	Juvenile Probation	Law Library	Mayor	Medical Examiner	MTA - MUNI
1 Building Depreciation	178,773	-	-	12,638	1,035,738	-	-	880,406	-	1,067,422
2 Equipment Depreciation	-	-	8,771	-	142,809	48,085	-	-	-	-
3 Board of Supervisors	38,344	209,578	119,850	2,852	258,173	8,978	378	48,278	-	242,016
4 Controller	647,156	246,313	2,058,267	48,257	1,654,515	126,961	6,447	826,871	-	(692,049)
5 Health Service System	1,260,229	6,961,496	1,278,327	322,339	(337,464)	1,079,147	13,879	974,987	-	(390,063)
6 Administrative Services	83,243	340,927	244,842	4,427	383,840	39,420	619	79,566	858,314	348,326
7 City Attorney	750,718	(559,510)	480,115	7,581	643,957	175,696	3,944	1,264,627	323,115	(4,608,288)
8 Civil Service Commission	11,545	63,772	4,102	744	50,419	3,692	47	3,312	-	99,245
9 Human Resources	380,270	2,100,610	135,123	24,499	1,660,787	121,613	1,547	109,103	-	3,276,094
10 Mayor's Budget Office	17,951	97,982	62,328	1,357	126,175	4,011	190	24,784	-	103,843
11 Admin Svcs - Risk Management	(475)	-	-	-	(3)	(25)	(4)	-	-	(1,789)
12 Human Resources - Workers' Comp	-	-	65,661	227	(0)	-	-	-	243,187	-
TOTAL CURRENT ALLOCATIONS	3,367,753	9,461,168	4,457,386	424,922	5,618,946	1,607,578	27,047	4,211,935	1,424,615	(555,243)
Prior Allocation in FY 2021-22 Plan	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)
Adjustment for Difference to Prior Plan	194,588	1,533,168	1,796,703	203,339	2,027,970	(405,152)	3,693	741,118	534,325	6,330
TOTAL ALLOCATION IN FY 2023-24 PLAN	3,562,341	10,994,336	6,254,089	628,261	7,646,916	1,202,426	30,739	4,953,053	1,958,940	(548,613)

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SUMMARY SCHEDULE

Department	MTA - Parking & Traffic (Street Mgmt)			Department of Police Accountability							Public Works - Architecture
	MTA - Parking & Traffic	MTA - Taxicab Commission	Permit Appeals	Police Accountability	Police Department	Port Commission	Public Defender	Public Library	Public Works - Admin		
1 Building Depreciation	-	-	861	71,726	4,072,857	-	174,000	-	39,315	24,569	
2 Equipment Depreciation	-	-	-	-	2,645,232	-	24,829	-	1,214,558	-	
3 Board of Supervisors	42,636	1,380	229	2,031	139,369	15,990	9,715	36,343	1,409	5,335	
4 Controller	846,576	23,306	1,057	55,601	2,329,983	11,814	162,134	321,023	(2,184,029)	107,823	
5 Health Service System	(67,693)	(1,596)	(5,678)	274,056	14,738,814	(203,306)	1,350,638	(64,977)	(78,559)	(110,398)	
6 Administrative Services	78,333	2,113	334	2,746	270,146	72,090	27,511	65,000	23,697	15,308	
7 City Attorney	1,044,367	1,838,338	(19,011)	40,350	4,649,940	(355,299)	122,271	(46,155)	839,004	-	
8 Civil Service Commission	17,260	620	95	1,002	61,965	5,069	4,576	16,259	3,220	4,525	
9 Human Resources	568,547	13,402	3,140	33,011	2,041,108	166,970	150,722	535,575	106,068	149,056	
10 Mayor's Budget Office	23,384	648	102	875	61,355	7,436	4,227	15,980	(1,809)	2,573	
11 Admin Svcs - Risk Management	-	-	-	-	-	(2,668)	-	(6)	(7)	-	
12 Human Resources - Workers' Comp	-	-	-	15,750	-	0	-	-	-	-	
TOTAL CURRENT ALLOCATIONS	2,553,410	1,878,212	(18,870)	497,149	31,010,769	(281,903)	2,030,623	879,043	(37,133)	198,791	
Prior Allocation in FY 2021-22 Plan	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	
Adjustment for Difference to Prior Plan	989,666	872,704	(7,379)	(29,311)	2,897,506	(171,082)	225,271	100,785	(1,180,018)	(118,983)	
TOTAL ALLOCATION IN FY 2023-24 PLAN	3,543,076	2,750,916	(26,249)	467,838	33,908,275	(452,985)	2,255,894	979,828	(1,217,150)	79,807	

SUMMARY SCHEDULE

Department	Public Works - Street Env				PUC			Clean Power SF		PUC-Hetch Hetchy
	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	
1 Building Depreciation	-	-	38,752	-	-	11,367	-	1,010	-	-
2 Equipment Depreciation	-	-	-	-	-	-	-	-	-	-
3 Board of Supervisors	5,461	-	20,918	20,665	4,499	5,705	9,062	5,824	40,591	42,878
4 Controller	121,041	-	367,940	346,971	75,875	95,850	152,992	(3,415,431)	878,904	643,565
5 Health Service System	(49,367)	-	(142,529)	(191,512)	(34,220)	(51,354)	(65,667)	2,811	99	1,334
6 Administrative Services	15,904	-	47,432	33,017	6,832	11,802	14,512	(187,679)	69,389	49,767
7 City Attorney	136,309	-	166,243	2,485,131	-	146,593	412,348	(148,900)	-	669,041
8 Civil Service Commission	2,024	-	5,842	7,850	1,403	2,105	2,692	15,502	547	7,354
9 Human Resources	66,654	-	192,437	258,573	46,203	69,336	88,661	510,618	18,014	242,245
10 Mayor's Budget Office	3,327	-	10,319	9,358	2,097	2,595	4,250	52	21,273	21,154
11 Admin Svcs - Risk Management	-	-	-	-	-	-	-	(813)	-	(473)
12 Human Resources - Workers' Comp	-	-	-	-	-	-	-	-	-	-
TOTAL CURRENT ALLOCATIONS	301,353	0	707,354	2,970,053	102,688	294,000	618,850	(3,217,007)	1,028,817	1,676,865
Prior Allocation in FY 2021-22 Plan	310,053	0	931,390	1,805,370	134,160	281,214	385,087	(3,472,601)	707,671	13,327
Adjustment for Difference to Prior Plan	(8,701)	0	(224,036)	1,164,682	(31,472)	12,786	233,762	255,595	321,146	1,663,538
TOTAL ALLOCATION IN FY 2023-24 PLAN	292,652	0	483,318	4,134,735	71,216	306,786	852,612	(2,961,412)	1,349,962	3,340,402

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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	Sheriff's Department Oversight	Status of Women
1 Building Depreciation	-	-	7,223	21,706	-	-	80,465	-	857,787	-	6,756
2 Equipment Depreciation	-	-	1,259,054	-	-	-	-	-	336,798	-	-
3 Board of Supervisors	56,872	108,233	51,427	2,744	7,846	-	-	-	55,580	351	2,057
4 Controller	731,583	1,406,633	206,772	46,423	96,185	-	673,231	-	932,770	6,033	35,146
5 Health Service System	1,680	2,825	3,838,953	73,306	17,854	-	-	-	6,334,266	-	143,232
6 Administrative Services	109,181	160,059	86,851	3,824	30,515	-	-	3,431	128,678	-	4,731
7 City Attorney	(1,282,159)	(244,229)	(190,745)	(2,217)	(333,763)	33,794	(59,599)	93	2,377,059	-	79,126
8 Civil Service Commission	9,262	15,579	22,534	721	2,348	13,156	-	79,694	21,494	-	234
9 Human Resources	305,099	513,176	742,244	23,738	77,345	433,357	-	2,624,886	708,016	81	7,709
10 Mayor's Budget Office	28,153	53,977	22,705	1,305	3,676	-	-	-	25,094	184	1,038
11 Admin Svcs - Risk Management	-	-	(119)	(0)	(3)	-	-	-	(77)	-	-
12 Human Resources - Workers' Comp	-	-	-	111	-	(0)	-	-	-	-	-
TOTAL CURRENT ALLOCATIONS	(40,328)	2,016,253	6,046,897	171,661	(97,997)	480,308	694,098	2,708,103	11,777,466	6,649	280,029
Prior Allocation in FY 2021-22 Plan	373,306	1,904,433	5,574,447	38,683	(1,797,358)	351,897	971,879	2,129,834	10,584,353	0	251,471
Adjustment for Difference to Prior Plan	(413,634)	111,820	472,450	132,977	1,699,362	128,411	(277,781)	578,268	1,193,113	6,649	28,558
TOTAL ALLOCATION IN FY 2023-24 PLAN	(453,963)	2,128,074	6,519,347	304,638	1,601,365	608,719	416,316	3,286,371	12,970,579	13,298	308,587

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	261,803	886,431	691,374	-	-	12,209,722	3,776,702	15,986,424	15,986,424	-
2 Equipment Depreciation	229,138	-	-	15,505	-	10,196,567	360,679	10,557,245	10,557,245	-
3 Board of Supervisors	29,227	9,507	27,043	5,711	-	2,524,483	167,978	2,692,461	2,692,461	-
4 Controller	226,686	159,007	454,850	96,656	-	15,986,651	3,404,279	19,390,930	19,390,930	-
5 Health Service System	18,636	1,153,010	2,554,764	77,318	-	68,686,091	6,368,798	75,054,888	75,054,888	-
6 Administrative Services	(94,875)	17,404	41,770	31,602	-	15,618,223	319,309	15,937,532	15,937,532	-
7 City Attorney	(64,093)	565,871	(2,154)	(3,715)	(96,850)	15,032,684	881,319	15,914,004	15,914,004	-
8 Civil Service Commission	5,721	4,171	9,558	1,475	-	789,449	42,943	832,392	832,392	-
9 Human Resources	188,438	137,407	314,845	48,581	-	26,003,939	1,254,293	27,258,232	27,258,232	-
10 Mayor's Budget Office	14,281	4,196	12,385	2,721	-	1,194,173	82,412	1,276,585	1,276,585	-
11 Admin Svcs - Risk Management	(238)	(15)	-	-	-	(11,469)	(108)	(11,577)	(11,577)	-
12 Human Resources - Workers' Comp	-	-	477	-	-	419,142	292,935	712,077	712,077	-
TOTAL CURRENT ALLOCATIONS	814,723	2,936,990	4,104,912	275,854	(96,850)	168,649,656	16,951,537	185,601,193		
Prior Allocation in FY 2021-22 Plan	270,398	2,652,780	3,791,868	133,830	3,819	142,643,792		0 <-must be zero		
Adjustment for Difference to Prior Plan	544,325	284,210	313,045	142,024	(100,669)	26,005,864				
TOTAL ALLOCATION IN FY 2023-24 PLAN	1,359,048	3,221,200	4,417,957	417,877	(197,518)	194,655,520				