



In this video, we will review the City and County of San Francisco's Countywide Cost Allocation Plan, otherwise known as COWCAP.



COWCAP - Purpose

- To allocate central service costs to benefiting departments on a fair and equitable basis.
- Central service departments provide necessary support services to benefiting departments.
Examples of central service departments:
 - Payroll
 - Health Services
 - Human Resources
 - Purchasing




The purpose of the COWCAP is to allocate central service costs to benefiting departments on a fair and equitable basis. Central service departments provide necessary support services to benefiting departments. Examples of central service departments are Payroll, Health Services, Human Resources, and Purchasing.



Cost Plans from Controller


| | OMB A-87 | Full Cost |
|-----------------------|------------------------------------------------|---------------------------------------------|
| Purpose | Grant Recovery | Budget and Management |
| Basis | Actual costs from 2 Years prior to plan year | Budget costs from 1 Year prior to plan year |
| Excluded Costs | Certain costs, mostly for "General Government" | No costs are excluded |

Each year, the Controller's Office prepares two indirect cost plans which serve different purposes. The table shown here compares the two cost plans and we will go through the major differences one by one.




Cost Plans from Controller

| | OMB A-87 | Full Cost |
|--|----------|-----------|
| | | |
| | | |
| | | |




The first plan is required by the Federal Office of Management and Budget in the OMB Circular A-87, “Cost Principles for State and Local and Indian Tribal Governments”.



Cost Plans from Controller

| | OMB A-87 | Full Cost |
|----------------|----------------|-----------|
| Purpose | Grant Recovery | |
| | | |
| | | |

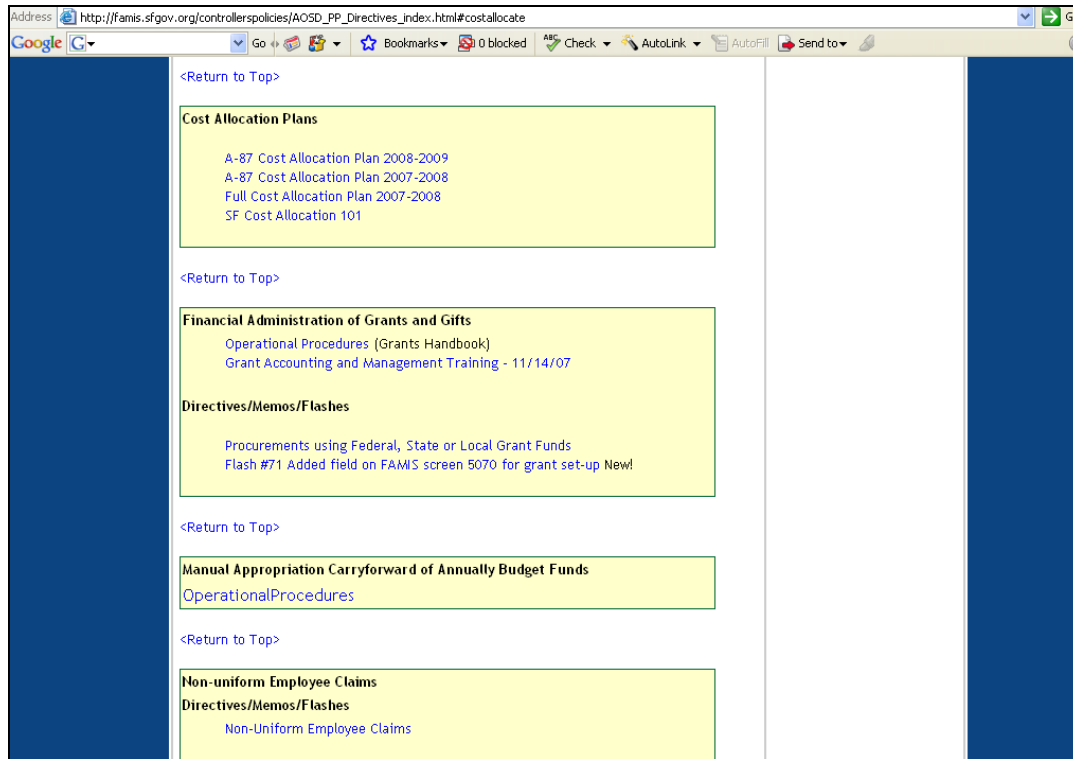
This plan is only used for justification of indirect cost recovery for grant programs. The other plan is known as a Full Cost Allocation Plan, which is used for management and budgetary purposes and includes additional indirect costs not allowable under the OMB Circular A-87.



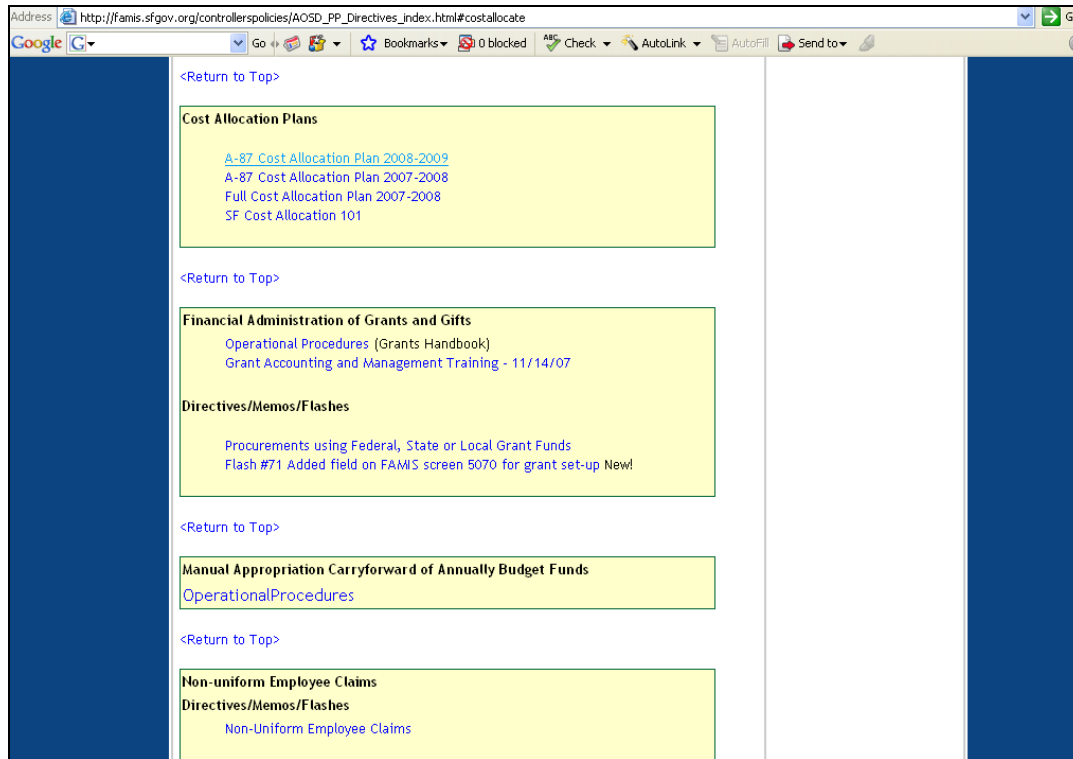
Cost Plans from Controller

| | OMB A-87 | Full Cost |
|----------------|----------------|-----------------------|
| Purpose | Grant Recovery | Budget and Management |
| | | |
| | | |

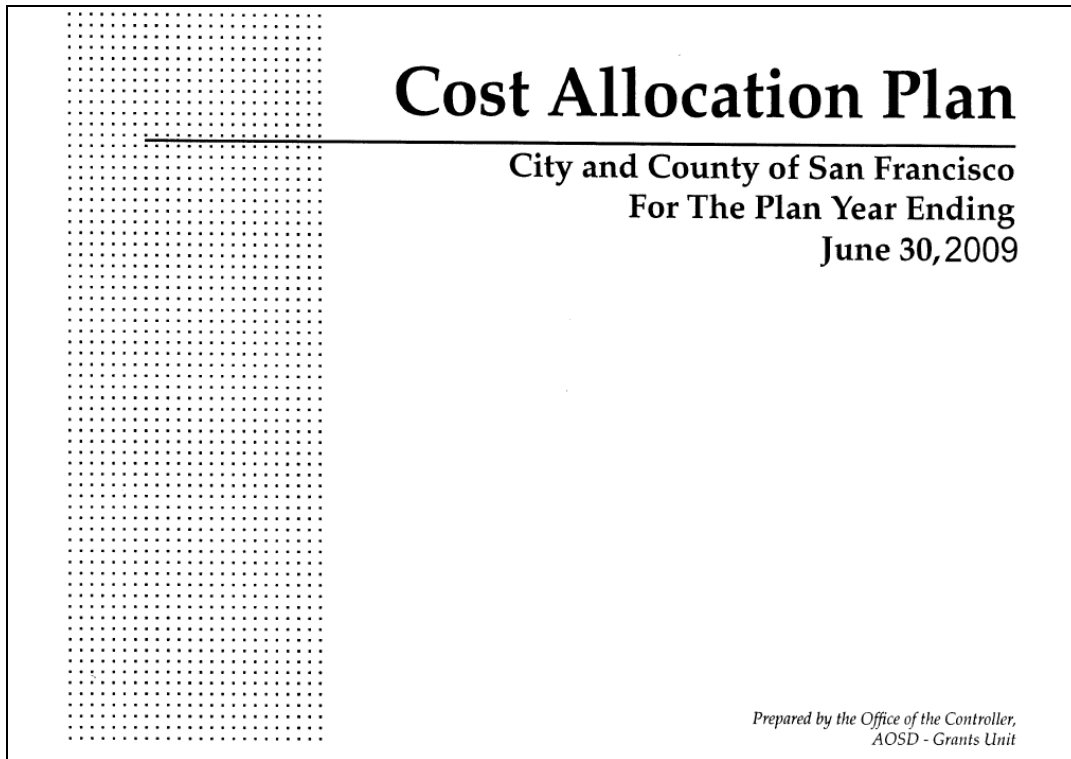
Both of these plans can be found on the Controller's Office intranet page.



Let's take a look at the 08-09 A-87 Cost Allocation Plan.

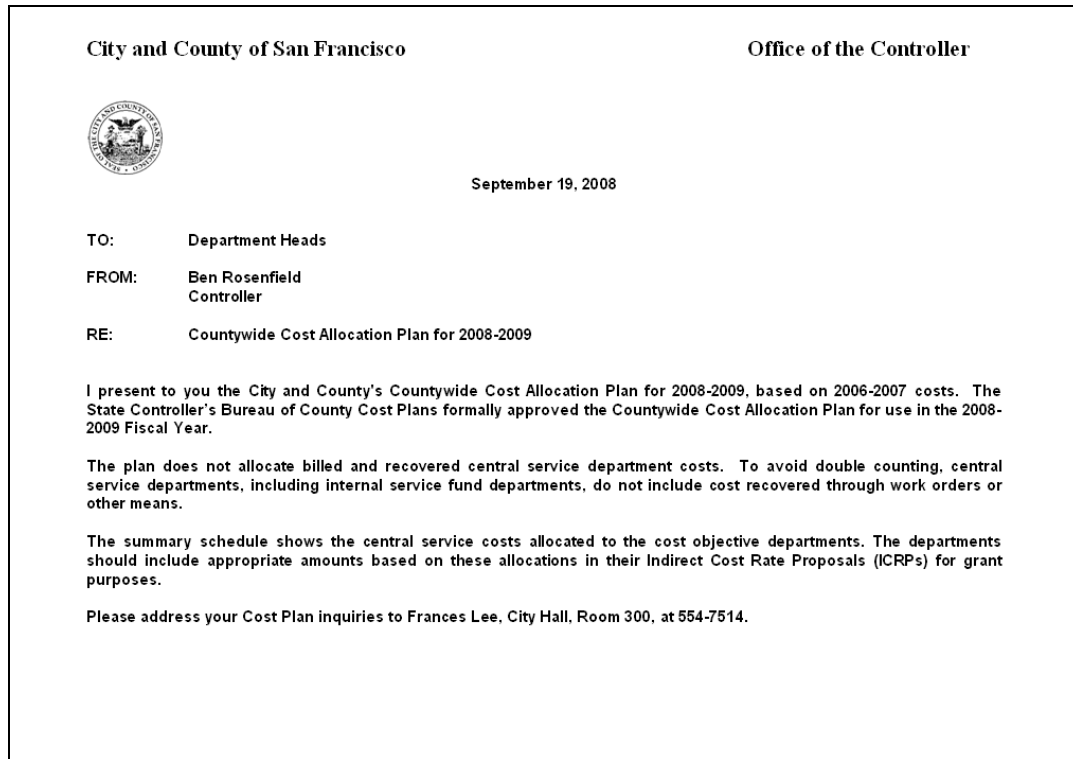


<No notes for this slide>



The cover letter of the report summarizes the purpose of the cost plan, which is to provide amounts needed for Indirect Cost Rate Proposals for grants and subventions. Note that the A-87 plan for FY 08-09 is based on 06-07 costs.

The cover letter of the report summarizes the purpose of the cost plan, which is to provide amounts needed for Indirect Cost Rate Proposals for grants and subventions. Note that the A-87 plan for FY 08-09 is based on 06-07 costs.



Both the A-87 plan and the Full Cost plan are based on the most currently available financial information. For the A-87 plan, actual costs are used and the most current information happen to be that from two years prior to the plan year. In this example, the 08-09 plan was prepared in 07-08 and the most recent actual data available was from 06-07. Note that the difference between this estimated 08-09 indirect costs and the actual costs for 08-09 will be recognized in a future plan when the 08-09 actual costs are available.



Cost Plans from Controller

| | OMB A-87 | Full Cost |
|----------------|----------------------------------------------|-----------------------|
| Purpose | Grant Recovery | Budget and Management |
| Basis | Actual costs from 2 Years prior to plan year | |
| | | |

The Full Cost plan, on the other hand, is based on original budgeted costs. The most recent budget information would come from one year prior to the plan year. The budget used to prepare the plan is not the actual budget for the plan year, so any differences are again recognized in future plans. In other words, the 08-09 full cost plan would be prepared based on 07-08 original budgeted costs, and the differences between the two budgets would be recognized in the 09-10 full cost plan.



Cost Plans from Controller

| | OMB A-87 | Full Cost |
|----------------|----------------------------------------------|---------------------------------------------|
| Purpose | Grant Recovery | Budget and Management |
| Basis | Actual costs from 2 Years prior to plan year | Budget costs from 1 Year prior to plan year |
| | | |

As mentioned earlier, certain costs are prohibited by the OMB Circular...



Cost Plans from Controller

| | OMB A-87 | Full Cost |
|-----------------------|------------------------------------------------|---------------------------------------------|
| Purpose | Grant Recovery | Budget and Management |
| Basis | Actual costs from 2 Years prior to plan year | Budget costs from 1 Year prior to plan year |
| Excluded Costs | Certain costs, mostly for "General Government" | |

...and are therefore excluded from the A-87 plan. One example of the prohibited costs is the General Government costs such as those for the judiciary branch.



Cost Plans from Controller

| | OMB A-87 | Full Cost |
|-----------------------|------------------------------------------------|---------------------------------------------|
| Purpose | Grant Recovery | Budget and Management |
| Basis | Actual costs from 2 Years prior to plan year | Budget costs from 1 Year prior to plan year |
| Excluded Costs | Certain costs, mostly for "General Government" | No costs are excluded |

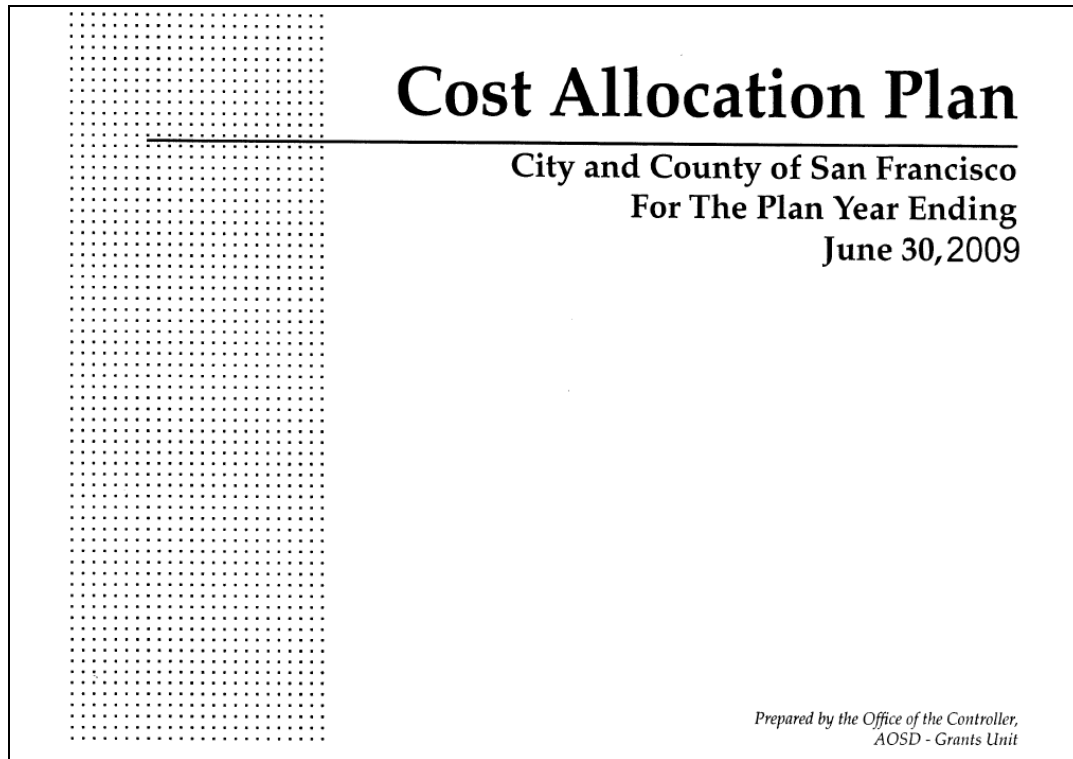
The Full Cost plan allocates ALL countywide overhead costs to appropriate departments. It includes the central service department costs not allowed to be allocated to benefiting departments under A-87.



Additional Guidelines

- "SF Cost Allocation"
<http://famis.sfgov.org/controllerspolicies/>
- Office of Budget Management, A-87
<http://www.whitehouse.gov/omb/circulars/a087/a087-all.html>
- Handbook of Cost Plan Procedures for California Counties
www.sco.ca.gov/ard/manual/costplanhandbook.pdf

For additional information on grant indirect cost recovery, you can review the "SF Cost Allocation 101" PowerPoint presentation available on the Controller's Office intranet page under "Cost Allocation Plans". OMB Circular A-87 is available on the OMB public website. You can also refer to the Handbook of Cost Plan Procedures for California Counties.



Now let's take a look at one of these cost allocation plans. For our illustration, we will use the 08-09 A-87 Cost Allocation Plan.

| CITY COUNTY OF SAN FRANCISCO OMB A-87 COST ALLOCATION PLAN | | | | | | | | |
|---------------------------------------------------------------|-----------|-----------------|-----------------|-----------------|-------------|----------------------|------------------------------|--------------|
| SUMMARY SCHEDULE | | | | | | | | |
| Department | TIS | TREASURE RVC | TRIAL COURTS | WAR MEMORIAL | WATER | ALLOTHER AGENCIES | 2nd Allocation Orphans | Total |
| 1 BUILDING DEPRECIATION | \$49,433 | \$887,283 | \$516,168 | \$0 | \$0 | \$7,948 | \$0 | \$6,349,681 |
| 2 EQUIPMENT DEPRECIATION | 0 | 16,832 | 674 | 676 | 0 | 0 | 0 | 2,777,917 |
| 3 BOARD OF SUPERVISORS | 67,309 | 10,941 | 45,741 | 5,131 | 9,244 | 0 | 0 | 2,491,231 |
| 4 CON - GEN CITY RESPONSIBILITY | 1,129 | 795 | 2,287 | 424 | 2,549 | 0 | 0 | 157,376 |
| 5 HSS - GENERAL FUND COSTS | 19,021 | 602,194 | 1,597,026 | 572,101 | 38,451 | 0 | 0 | 39,832,513 |
| 6 ADMINISTRATIVE SERVICES | 77,500 | 0 | 0 | 0 | 0 | 0 | 0 | 4,068,483 |
| 7 ADMIN SVCS - RISK MANAGEMENT | (263) | (33) | (45) | 0 | (346) | 0 | 0 | (13,358) |
| 8 CITY ATTORNEY | 398,204 | 1,111,353 | (4,957) | (4,497) | (739,427) | (1,463,424) | 0 | 9,959,695 |
| 9 CIVIL SERVICE COMMISSION | 8,174 | 5,760 | 16,567 | 3,072 | 18,459 | 0 | 0 | 757,189 |
| 10 CONTROLLER - ADMINISTRATION | 11,880 | 27,068 | 33,031 | 6,628 | 92,440 | 97,924 | 0 | 2,262,421 |
| 11 CON - ACCTNG OPS & SYSTEMS D | 85,062 | 123,299 | 101,885 | 14,267 | 373,074 | 138,179 | 0 | 8,288,426 |
| 12 CON - AUDITS | 131 | 26,186 | 0 | 0 | 0 | 0 | 0 | 1,218,702 |
| 13 CON - PAYROLL/PERS SVCS DIV | 65,513 | 46,414 | 134,358 | 24,873 | 151,458 | 0 | 0 | 6,315,218 |
| 14 HUMAN RESOURCES | (91,109) | 40,016 | 159,185 | (20,855) | (410,202) | (11,860) | 0 | 2,229,551 |
| 15 HR - WORKERS' COMP | 291 | 198 | 98 | 174 | 0 | 200 | 0 | 50,450 |
| 16 MAYOR'S BUDGET OFFICE | 418 | 3,449 | 16,029 | 1,538 | 0 | 0 | 0 | 757,823 |
| 17 OFC CONTRACT ADMIN - PROCURI | 81,741 | 9,800 | 471 | 5,191 | 374,970 | 0 | 0 | 2,146,836 |
| 18 PUBLIC WORKS - BLDG REPAIR | 4,080 | 0 | 980,411 | 3,614 | 981 | 14,550 | 0 | 3,736,913 |
| TOTAL CURRENT ALLOCATIONS | 778,514 | 2,911,555 | 3,598,929 | 612,337 | (88,349) | (1,216,483) | 0 | 93,388,067 |
| LESS: FIXED COSTS (& ADJUSTMENTS) | 1,065,689 | 1,239,350 | 2,045,944 | 717,535 | 1,752,827 | 506,956 | 0 | 126,448,555 |
| CARRY-FORWARD | (287,175) | 1,672,205 | 1,552,385 | (105,198) | (1,841,176) | (1,723,439) | 0 | (35,038,930) |
| PROPOSED COSTS | 491,339 | 4,583,760 | 5,151,914 | 507,139 | (1,929,525) | (2,939,922) | 0 | 58,349,137 |

We will start with the Summary Schedule. Central service departments are listed along the left of the page. Benefiting departments are listed on the top. The amounts in the table represent the benefitting department's share of the central service department cost. The calculation of each of these amounts is listed later in the plan and we will go over an example.

The amounts from each central service department are totaled under "Total Current Allocations" for each benefiting department. Total Current Allocations refers to both the "2 Year Prior Actual Cost" and the "Plan Year Plan Cost", because the A-87 Plan is based on actual costs from 2 years prior to the plan year. In other words, the actual costs from 2 years ago is the plan costs for the current year.

"Fixed Costs (& Adjustments)" is subtracted from "Total Current Allocations" or "2 Year Prior Actual Cost" to come to "Carry-forward". "Fixed Costs (and Adjustments)" is simply the plan costs from the year used in the current plan, or the plan costs from two years prior which is 06-07. Using Trial Court as an example, the Fixed Cost (and Adjustments) is \$2 million which should be its plan cost amount for 06-07.

| | | | | | | | | | | |
|----------------------------|------------------------------------------------------------------------------------------------------------------|-----------------|-------------|--------------|-----------------|-----------------|-------------|------------------------------------------------------------|---------------|------------------|
| DMG/MGCS II 09/29/2006 | City & County of San Francisco OMB A-87 COST ALLOCATION PLAN Allocated Costs by Department Consolidated | | | | | | | Summary page 8 Schedule A.008 FY 2007 (continued) | | |
| Central Svc Departments | STATUS OF WOMEN | TAXICAB COMM | TIS | TREASURER/TC | TRIAL COURTS | WAR MEMORIAL | WATER | UNALLOWED | Subtotal | Direct Billed |
| BUILD USE ALLOW | | | \$44,119 | \$35,136 | | | | | \$4,422,331 | |
| EQUIP USE ALLOW | | | | 70,273 | 102,120 | 9,901 | | | 14,798,103 | |
| BOS-ND. ANALYST | 699 | 905 | 6,977 | 4,160 | 5,387 | 5,038 | 64,086 | | 1,972,223 | |
| OCR | 32 | 32 | 1,038 | 698 | 1,995 | 396 | 1,970 | | 131,079 | |
| HEALTH-GRN FUND | 19,450 | 444 | 608,852 | 482,705 | 1,289,287 | 510,286 | | | 43,016,020 | |
| ISD | (25) | (11) | (61) | (1,691) | (406) | (17) | (674) | | (31,701) | |
| LHP-GENERAL FUND | | | 4,910 | 165,659 | | | | | 3,031,401 | |
| ADMIN SERVICES | 22,558 | 39,914 | | | 23,862 | | | | 2,388,654 | 404,563 |
| ADMIN-RISK MGMT | | | (573) | (199) | (511) | | (2,553) | | (85,888) | 8,005,005 |
| CITY ATTORNEY | 3,059 | 2,094 | 39,289 | 51,520 | 7,170 | 4,101 | 90,979 | | 8,676,871 | 16,564,308 |
| CSC | 213 | 213 | 7,034 | 4,729 | | 2,683 | 13,283 | | 643,857 | 130,374 |
| CONTRL-ADMIN | 2,927 | 2,479 | 16,974 | 22,717 | 39,021 | 13,233 | 23,505 | | 1,970,270 | 75,000 |
| CONTRL-ASRD | 10,391 | 3,416 | 80,167 | 101,403 | 365,764 | 14,597 | 496,356 | | 8,675,528 | 1,572,546 |
| CONTRL-AUDITS | 78,741 | | 8,911 | 90,580 | | (1,451) | | | 1,432,813 | 2,569,234 |
| CONTRL-FRED | 1,928 | 1,928 | 64,058 | 43,062 | 123,188 | 24,424 | 121,691 | | 5,911,301 | 233,755 |
| HUMAN RESOURCES | 2,753 | 2,928 | (68,809) | 61,844 | | 32,124 | 157,861 | | 8,721,807 | 2,227,889 |
| HRD-WORKERS COMP | | | 35,362 | 16,439 | 59,961 | 32,598 | 154,419 | | 4,939,202 | 53,213,184 |
| MAYOR'S BUDGET | 411 | 532 | 4,107 | 2,449 | 3,172 | 2,965 | 37,734 | | 857,644 | |
| OCA-PROCUREMENT | 2,441 | 915 | 146,762 | 25,630 | 5,187 | 45,158 | 566,293 | | 3,041,160 | 1,637,470 |
| ADMIN-REPRO/MAIL | 727 | 63 | 1,068 | 29,055 | 20,747 | 368 | 3,468 | | 391,941 | |
| ADMIN-CTRL SHOPS | | 35 | 14,141 | 111 | | | 7,561 | | 1,547,162 | |
| REAL ESTATE | | | | | | | | 506,956 | 506,956 | |
| PW-BUILD REPAIR | | | 51,363 | 33,070 | | 21,131 | 16,848 | | 10,132,655 | 15,772,152 |
| Total Allocated | \$146,305 | \$55,887 | \$1,065,689 | \$1,239,359 | \$2,045,944 | \$717,535 | \$1,752,827 | \$506,956 | \$127,090,389 | \$122,405,480 |
| Roll Forward | 133,388 | 40,237 | (158,181) | 134,302 | 313,942 | 39,475 | (126,968) | (137,591) | 15,863,815 | |
| Proposed costs | \$279,693 | \$96,124 | \$907,508 | \$1,373,652 | \$2,359,886 | \$757,010 | \$1,625,859 | \$369,365 | \$142,954,204 | \$122,405,480 |

Let's take a quick look at the page from the 06-07 A-87 Plan to verify. There it is.

| CITY COUNTY OF SAN FRANCISCO OMB A-87 COST ALLOCATION PLAN | | | | | | | | |
|---------------------------------------------------------------|-----------|-----------------|-----------------|-----------------|-------------|-----------------------|------------------------------|--------------|
| SUMMARY SCHEDULE | | | | | | | | |
| Department | TIS | TREASURE RVC | TRIAL COURTS | WAR MEMORIAL | WATER | ALL OTHER AGENCIES | 2nd Allocation Orphans | Total |
| 1 BUILDING DEPRECIATION | \$49,433 | \$887,283 | \$516,168 | \$0 | \$0 | \$7,948 | \$0 | \$6,349,681 |
| 2 EQUIPMENT DEPRECIATION | 0 | 16,832 | 674 | 676 | 0 | 0 | 0 | 2,777,917 |
| 3 BOARD OF SUPERVISORS | 67,309 | 10,941 | 45,741 | 5,131 | 9,244 | 0 | 0 | 2,491,231 |
| 4 CON - GEN CITY RESPONSIBILITY | 1,129 | 795 | 2,287 | 424 | 2,549 | 0 | 0 | 157,376 |
| 5 HSS - GENERAL FUND COSTS | 19,021 | 602,194 | 1,597,026 | 572,101 | 38,451 | 0 | 0 | 39,832,513 |
| 6 ADMINISTRATIVE SERVICES | 77,500 | 0 | 0 | 0 | 0 | 0 | 0 | 4,068,483 |
| 7 ADMIN SVCS - RISK MANAGEMENT | (263) | (33) | (45) | 0 | (346) | 0 | 0 | (13,358) |
| 8 CITY ATTORNEY | 398,204 | 1,111,353 | (4,957) | (4,497) | (739,427) | (1,463,424) | 0 | 9,959,695 |
| 9 CIVIL SERVICE COMMISSION | 8,174 | 5,760 | 16,567 | 3,072 | 18,459 | 0 | 0 | 757,189 |
| 10 CONTROLLER - ADMINISTRATION | 11,880 | 27,068 | 33,031 | 6,628 | 92,440 | 97,924 | 0 | 2,262,421 |
| 11 CON - ACCTNG OPS & SYSTEMS D | 85,062 | 123,299 | 101,885 | 14,267 | 373,074 | 138,179 | 0 | 8,288,426 |
| 12 CON - AUDITS | 131 | 26,186 | 0 | 0 | 0 | 0 | 0 | 1,218,702 |
| 13 CON - PAYROLL/PERS SVCS DIV | 65,513 | 46,414 | 134,358 | 24,873 | 151,458 | 0 | 0 | 6,315,218 |
| 14 HUMAN RESOURCES | (91,109) | 40,016 | 159,185 | (20,855) | (410,202) | (11,860) | 0 | 2,229,551 |
| 15 HR - WORKERS' COMP | 291 | 198 | 98 | 174 | 0 | 200 | 0 | 50,450 |
| 16 MAYOR'S BUDGET OFFICE | 418 | 3,449 | 16,029 | 1,538 | 0 | 0 | 0 | 757,823 |
| 17 OFC CONTRACT ADMIN - PROCURI | 81,741 | 9,800 | 471 | 5,191 | 374,970 | 0 | 0 | 2,146,836 |
| 18 PUBLIC WORKS - BLDG REPAIR | 4,080 | 0 | 980,411 | 3,614 | 981 | 14,550 | 0 | 3,736,913 |
| TOTAL CURRENT ALLOCATIONS | 778,514 | 2,911,555 | 3,598,929 | 612,337 | (88,349) | (1,216,483) | 0 | 93,388,067 |
| LESS: FIXED COSTS (& ADJUSTMENTS) | 1,065,689 | 1,239,350 | 2,045,944 | 717,535 | 1,752,827 | 506,956 | 0 | 126,448,555 |
| CARRY-FORWARD | (287,175) | 1,672,205 | 1,552,385 | (105,198) | (1,841,176) | (1,723,439) | 0 | (35,038,930) |
| PROPOSED COSTS | 491,339 | 4,583,760 | 5,151,914 | 507,139 | (1,929,525) | (2,939,922) | 0 | 58,349,137 |

So this is where the "Carry-forward" amount comes from. Since the costs were not recognized during the plan year, it will be recognized in the current year. Now we add "Total Current Allocations", which acts as the current year plan cost, to arrive at the "Proposed Costs", as shown in the equation here.

Here's another way to look at it. In the format of a formula, it reads "2 Year Prior Actual Cost" minus "2 Year Prior Plan Cost" equals "2 Year Prior Variance". "Plan Year Plan Cost" plus "2 Year Prior Variance" is the "Plan Year Proposed Cost".

If 08-09 is the plan year, which is the case in our example, the formula would read "06-07 Actual Cost" minus "06-07 Plan Cost" equals the "06-07 Variance". "08-09 Plan Cost" plus "06-07 Variance" equals the "08-09 Proposed Cost".

Let's apply the formula using the data from Trial Courts. "Total Current Allocations" or "06-07 Actual Cost" is 3.5 million and "Fixed Costs (& Adjustments)" or "06-07 Plan Cost" is 2 million. The difference or the "Variance" is 1.5 million, which is the "Carry-Forward" amount. "Carry-Forward" is then added back to "Total Current Allocations" or "08-09 Plan Cost" to come to the "Proposed Costs" of 5.1 million.

The Proposed Costs is the final allocation of the A-87 indirect costs from all central service departments. This amount, together with your department's own indirect costs, should be included in your Indirect Cost Rate Proposals for grants in order to maximize grant recoveries.

| CITY COUNTY OF SAN FRANCISCO | | 2008/2009 |
|----------------------------------|------------------------------------------------------|-----------|
| OMB A-87 COST ALLOCATION PLAN | | 6/2/2008 |
| 12 DEPARTMENT COSTS | | 149 |
| 12 INCOMING COSTS | | 150 |
| 12 CITY AUDITS | BILLED AND UNBILLED AUDIT HOURS | 152 |
| 12 ALLOCATION SUMMARY | | 154 |
| CON - PAYROLL/PERS SVCS DIV | | 156 |
| 13 DEPARTMENT COSTS | | 157 |
| 13 INCOMING COSTS | | 158 |
| 13 PAYROLL SERVICES | AVG PAYROLL REMITTANCES, 4 PAY PERIODS | 160 |
| 13 ALLOCATION SUMMARY | | 163 |
| HUMAN RESOURCES | | 166 |
| 14 DEPARTMENT COSTS | | 167 |
| 14 INCOMING COSTS | | 168 |
| 14 CITY PERSONNEL | AVG EMPLOYMENT STATS, EXC CERTIFICATED | 171 |
| 14 ALLOCATION SUMMARY | | 174 |
| HR - WORKERS' COMP | | 177 |
| 15 DEPARTMENT COSTS | | 178 |
| 15 INCOMING COSTS | | 179 |
| 15 WORKERS' COMP | BENEFITS PAID BY DEPARTMENT | 180 |
| 15 ALLOCATION SUMMARY | | 182 |
| MAYOR'S BUDGET OFFICE | | 184 |
| 16 DEPARTMENT COSTS | | 185 |
| 16 INCOMING COSTS | | 186 |
| 16 BUDGET OFFICE | BUDGET LESS ONE-TIME COSTS | 187 |
| 16 ALLOCATION SUMMARY | | 189 |
| OFC CONTRACT ADMIN - PROCUREMENT | | 191 |
| 17 DEPARTMENT COSTS | | 192 |
| 17 INCOMING COSTS | | 193 |
| 17 PROCUREMENT SERVICES | WEIGHTED PERCENTAGE OF DOC COUNTS (EXC ALLOC TO PUR) | 196 |
| 17 ALLOCATION SUMMARY | | 198 |
| PUBLIC WORKS - BLDG REPAIR | | 200 |
| 18 DEPARTMENT COSTS | | 201 |
| 18 INCOMING COSTS | | 202 |
| 18 BUDGET COST | DPW COSTS BY AGENCY AND LOCATION | 205 |
| 18 NON-BUDGET COST | RECOVERED COSTS BY DEPARTMENT | 206 |
| 18 ALLOCATION SUMMARY | | 208 |

As you can see in the Table of Contents, allocation of the indirect costs are explained through the following sections for each central service department: Department Cost, Incoming Cost, cost allocations by function, and Allocation Summary. Let's take "Human Resources" as an example.

**CITY AND COUNTY OF SAN FRANCISCO, CALIFORNIA
STATEMENTS OF FUNCTION AND BENEFIT
FOR THE ACTUAL FISCAL YEAR ENDED JUNE 30, 2007
FOR USE DURING THE PLAN YEAR ENDING JUNE 30, 2009**

SCHEDULE 14 –HUMAN RESOURCES

The Department of Human Resources serves the City and County of San Francisco by functioning as the central personnel agency, administering the human resources/personnel, health and safety, and employee health service programs. The Department is organized into six divisions: Administrative Services; Equal Employment Opportunity and Staff Development; Employee Relations; Health Services System; Information Services; and Workers' Compensation. Costs related to the Health Services System are allocated in Schedule 5 and costs related to Workers' Compensation are allocated in Schedule 15. The remaining services are allocated in this schedule.

Activities have been allocated based upon the number of employees by department, excluding certificated employees. The San Francisco Unified School District and the San Francisco Community College District each negotiate benefits and working conditions with their certificated employees.

The department title page describes the major functions of the central service department as well as the allocation methods for the cost incurred by each function.

| A. DEPARTMENT COSTS | | CITY COUNTY OF SAN FRANCISCO OMB A-87 COST ALLOCATION PLAN | | | 2008/2009 6/2/2008 Dept:14 HUMAN RESOURCES |
|----------------------------|----|---------------------------------------------------------------|------------------|-------------------|--------------------------------------------------|
| | | Amount | General Admin | CITY PERSONNEL | |
| Salaries | S1 | \$8,436,309 | \$0 | \$8,436,309 | |
| Salary % Split | | | .00% | 100.00% | |
| Benefits | S | 2,062,069 | 0 | 2,062,069 | |
| | | 10,498,378 | 0 | 10,498,378 | |
| SUPPLY & SERVICES COST | | | | | |
| NON-PERSONNEL SVC'S | S | 2,060,634 | 0 | 2,060,634 | |
| MTRL'S & SUPPLIES | S | 135,192 | 0 | 135,192 | |
| ALLOCATED CHGS | S | (1,786,663) | 0 | (1,786,663) | |
| SVC'S OF OTHER DEPTS | S | 1,783,879 | 0 | 1,783,879 | |
| RENTS | S | (15,625) | 0 | (15,625) | |
| OTHER REVENUES | S | (223,118) | 0 | (223,118) | |
| EXPEND RECOVERY | D | (7,004,070) | 0 | 0 | |
| TRANSFERS | S | (3,465,178) | 0 | (3,465,178) | |
| DEPARTMENT Cost Total | | (8,514,949) | 0 | (1,510,879) | |
| ADJUSTMENTS | | | | | |
| EXPEND RECOVERY | D | 7,004,070 | 0 | 0 | |
| Total | | 8,987,499 | 0 | 8,987,499 | |
| General Admin Distribution | | | 0 | 0 | |
| Grand Total | | \$8,987,499 | | \$8,987,499 | |

The next page is section A, Department Cost. Included is the department costs of the central service department by character and function. If there were "General Government" costs, they would not be allowable under OMB A-87 and would not be allocated to benefiting departments in the A-87 plan.

| CITY COUNTY OF SAN FRANCISCO OMB A-87 COST ALLOCATION PLAN | | | |
|---------------------------------------------------------------|-------------------|--------------------|-------------------|
| 2008/2009 6/2/2008 Dept:14 HUMAN RESOURCES | | | |
| B. INCOMING COSTS - (Default Spread Salary%) | | | |
| Department | First Incoming | Second Incoming | CITY PERSONNEL |
| 2 EQUIPMENT DEPRECIATION | \$7,515 | \$0 | \$7,515 |
| Subtotal - EQUIPMENT DEPRECIATI | 7,515 | 0 | 7,515 |
| 3 FINANCE COMMITTEE | 4,831 | 0 | 4,831 |
| 3 RECORDS & INFORMATION | 2,566 | 0 | 2,566 |
| Subtotal - BOARD OF SUPERVISOR | 7,397 | 0 | 7,397 |
| 4 UNEMPLOYMENT | 177 | 0 | 177 |
| 4 SUPPORT SERVICES | 548 | 0 | 548 |
| Subtotal - CON - GEN CITY RESPON | 725 | 0 | 725 |
| 5 RETIRED EMPLOYEES | 344,331 | 0 | 344,331 |
| 5 CITY PLAN | 1,509 | 0 | 1,509 |
| 5 OTHER PLANS | 8,746 | 0 | 8,746 |
| Subtotal - HSS - GENERAL FUND CC | 354,586 | 0 | 354,586 |
| 8 LEGAL SERVICES | (126,584) | 0 | (126,584) |
| Subtotal - CITY ATTORNEY | (126,584) | 0 | (126,584) |
| 9 CIVIL SERVICE | 5,407 | 0 | 5,407 |
| Subtotal - CIVIL SERVICE COMMISS | 5,407 | 0 | 5,407 |
| 10 ACCOUNTING | 2,803 | 0 | 2,803 |
| 10 BUDGET | 4,262 | 0 | 4,262 |
| 10 REVENUE | 161 | 0 | 161 |
| Subtotal - CONTROLLER - ADMINIS1 | 7,226 | 0 | 7,226 |
| 11 ACCOUNTING/FINANCIAL SYSTEM | 43,820 | 0 | 43,820 |
| 11 LABOR DISTRIBUTION SYSTEM | 1,501 | 0 | 1,501 |
| Subtotal - CON - ACCTNG OPS & SY | 45,321 | 0 | 45,321 |
| 12 CITY AUDITS | 124 | 0 | 124 |
| Subtotal - CON - AUDITS | 124 | 0 | 124 |
| 13 PAYROLL SERVICES | 41,014 | 0 | 41,014 |

The next part of the schedule is section B, a listing of Incoming Costs. These are the costs that are allocated to Human Resources from other central service departments. This section is to recognize central service departments' share of other central service costs. Theoretically, these costs could be reallocated to all departments an infinite number of times, but for the purpose of the report, the incoming costs are reallocated only twice.

| CITY COUNTY OF SAN FRANCISCO | | | | 2008/2009 |
|----------------------------------------------|----------------|--------------------|--------------------|-------------------------|
| OMB A-87 COST ALLOCATION PLAN | | | | 6/2/2008 |
| B. INCOMING COSTS - (Default Spread Salary%) | | | | Dept:14 HUMAN RESOURCES |
| Department | First Incoming | Second Incoming | CITY PERSONNEL | |
| 10 BUDGET | \$0 | \$125 | \$125 | |
| 10 REVENUE | 0 | 5 | 5 | |
| Subtotal - CONTROLLER - ADMINIS1 | 0 | 214 | 214 | |
| 11 ACCOUNTING/FINANCIAL SYSTEM | 0 | 713 | 713 | |
| 11 LABOR DISTRIBUTION SYSTEM | 0 | 24 | 24 | |
| Subtotal - CON - ACCTNG OPS & SY | 0 | 737 | 737 | |
| 12 CITY AUDITS | 0 | 7 | 7 | |
| Subtotal - CON - AUDITS | 0 | 7 | 7 | |
| 13 PAYROLL SERVICES | 0 | 293 | 293 | |
| Subtotal - CON - PAYROLL/PERS SV | 0 | 293 | 293 | |
| Total Incoming | 342,731 | 23,616 | 366,347 | % 100.00 |
| C. TOTAL ALLOCATED | | \$9,353,846 | \$9,353,846 | |

Going back to the Human Resources Incoming Costs section, section C is the total amount of central service costs for Human Resources to allocate to benefiting departments for each function.

| CITY COUNTY OF SAN FRANCISCO OMB A-87 COST ALLOCATION PLAN | | | | | | | 2008/2009 6/2/2008 |
|---------------------------------------------------------------|------------------------------|-----------------------|---------------------|---------------|--------------------------|----------------------|-------------------------|
| CITY PERSONNEL Allocations | | | | | | | Dept:14 HUMAN RESOURCES |
| | AVG EMPLOYME NT STATS, | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
| 3 BOARD OF SUPERVISORS | 76 | 0.21% | \$19,978 | \$(1,750) | \$18,228 | \$0 | \$18,228 |
| 6 ADMINISTRATIVE SERVICES | 211 | 0.59% | 55,465 | (10,519) | 44,946 | 0 | 44,946 |
| 7 ADMIN SVCS - RISK MANAGEMENT | 3 | 0.01% | 789 | 0 | 789 | 0 | 789 |
| 8 CITY ATTORNEY | 320 | 0.90% | 84,118 | (116,834) | (32,716) | 0 | (32,716) |
| 9 CIVIL SERVICE COMMISSION | 11 | 0.03% | 2,892 | (36,813) | (33,921) | 0 | (33,921) |
| 10 CONTROLLER - ADMINISTRATION | 27 | 0.08% | 7,097 | (17,908) | (10,811) | 0 | (10,811) |
| 11 CON - ACCTNG OPS & SYSTEMS D | 52 | 0.15% | 13,669 | 0 | 13,669 | 0 | 13,669 |
| 12 CON - AUDITS | 59 | 0.17% | 15,509 | 0 | 15,509 | 0 | 15,509 |
| 13 CON - PAYROLL/PERS SVCS DIV | 29 | 0.08% | 7,623 | 0 | 7,623 | 0 | 7,623 |
| 14 HUMAN RESOURCES | 192 | 0.54% | 50,471 | (54,722) | (4,251) | 0 | (4,251) |
| 17 OFC CONTRACT ADMIN - PROCURI | 34 | 0.10% | 8,938 | 0 | 8,938 | 23 | 8,961 |
| 18 PUBLIC WORKS - BLDG REPAIR | 353 | 0.99% | 92,792 | (832) | 91,960 | 242 | 92,202 |
| 19 ACADEMY OF SCIENCES | 7 | 0.02% | 1,840 | 0 | 1,840 | 5 | 1,845 |
| 20 ADM - REAL ESTATE | 24 | 0.07% | 6,309 | 0 | 6,309 | 16 | 6,325 |
| 21 ADM - CENTRAL SHOPS | 110 | 0.31% | 28,915 | 0 | 28,915 | 75 | 28,991 |
| 22 ADM - REPRODUCTION / MAIL | 26 | 0.07% | 6,835 | 0 | 6,835 | 18 | 6,852 |
| 23 ADULT PROBATION | 97 | 0.27% | 25,498 | (163,353) | (137,855) | 66 | (137,793) |
| 24 AIRPORT | 1,320 | 3.72% | 346,986 | (135,680) | 211,306 | 903 | 212,209 |
| 25 ANIMAL CARE/CONTROL | 41 | 0.12% | 10,778 | 0 | 10,778 | 28 | 10,806 |
| 26 ARTS COMMISSION | 27 | 0.08% | 7,097 | (60,003) | (52,906) | 18 | (52,887) |
| 27 ASIAN ART MUSEUM | 69 | 0.19% | 18,138 | 0 | 18,138 | 47 | 18,185 |
| 28 ASSES/RECORD | 116 | 0.33% | 30,493 | (237,602) | (207,109) | 79 | (207,030) |
| 29 BUILD INSPECTION | 285 | 0.80% | 74,917 | (680,491) | (605,574) | 195 | (605,379) |
| 30 ECONOMIC WORKFORCE & DEV | 23 | 0.06% | 6,046 | 0 | 6,046 | 16 | 6,062 |
| 31 CHILD SUPPORT | 125 | 0.35% | 32,858 | (30,049) | 2,809 | 86 | 2,895 |
| 32 CHILD/YOUTH/FAMILY | 36 | 0.10% | 9,463 | (62,358) | (52,895) | 25 | (52,870) |
| 33 CHILD/FAMILY/C | 12 | 0.03% | 3,154 | (16,131) | (12,977) | 8 | (12,969) |
| 34 CITY PLANNING | 150 | 0.42% | 39,430 | (362,446) | (323,016) | 103 | (322,913) |
| 35 CLEAN WATER | 460 | 1.30% | 120,919 | (394,944) | (274,025) | 315 | (273,710) |
| 36 COMMUNITY COLLEGE | 891 | 2.51% | 234,215 | 0 | 234,215 | 610 | 234,825 |
| 37 CONVENTION FACILITY | 1 | 0.00% | 263 | 0 | 263 | 1 | 264 |
| 39 COUNTY EDUCATION | 3,766 | 10.61% | 989,960 | 0 | 989,960 | 2,577 | 992,537 |
| 40 DPH - HEALTH HOME | 106 | 0.30% | 27,864 | 0 | 27,864 | 73 | 27,937 |
| 41 DPH - JAIL HEALTH | 184 | 0.52% | 48,368 | 0 | 48,368 | 126 | 48,494 |
| 42 DPH - LAGUNA HONDA | 1,704 | 4.80% | 447,927 | (2,558) | 445,369 | 1,166 | 446,535 |
| 43 DPH - MENTAL HEALTH | 675 | 1.90% | 177,436 | (1,800) | 175,636 | 462 | 176,098 |
| 44 DPH - PRIMARY CARE | 475 | 1.34% | 124,862 | 0 | 124,862 | 325 | 125,187 |
| 45 DPH - PUBLIC HEALTH | 934 | 2.63% | 245,519 | (11,575) | 233,944 | 639 | 234,583 |
| 46 DPH - SF GEN HOSP | 3,188 | 8.98% | 838,023 | (16,285) | 821,738 | 2,181 | 823,919 |
| 47 DPH - SUBSTANCE | 50 | 0.14% | 13,143 | 0 | 13,143 | 34 | 13,178 |
| 48 DISTRICT ATTORNEY | 258 | 0.73% | 67,820 | (4,742) | 63,078 | 177 | 63,254 |
| 49 ELECTIONS | 101 | 0.28% | 26,550 | 0 | 26,550 | 69 | 26,619 |

The next portion is the cost allocations by function to each benefiting department according to the allocation base. Since Department 14-Human Resources only has one function for the purpose of the cost allocation plan, which is City Personnel, we'll use that function as our example for illustration. Again, these allocations involve all departments, including other central service departments.

As described on the department title page, the cost allocation for Human Resources is based on the average number of employees per department. So that's what you see in the first column. The next column, "Allocation Percent", represents the percentage of employees for each department in relation to the City as a whole.

"First Allocation" for the function is the Department Costs in section A plus the First Incoming costs in Section B. In our example,

| CITY COUNTY OF SAN FRANCISCO OMB A-87 COST ALLOCATION PLAN | | | | | | | |
|---------------------------------------------------------------|------------------------------|-----------------------|---------------------|---------------|--------------------------|----------------------|-----------|
| 2008/2009 6/2/2008 | | | | | | | |
| CITY PERSONNEL Allocations | Dept:14 HUMAN RESOURCES | | | | | | |
| | AVG EMPLOYME NT STATS. | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
| Subtotal | 35,494 | 100.00% | 9,330,230 | (7,004,071) | 2,326,159 | 23,616 | 2,349,775 |
| Direct Bills | | | | | 7,004,071 | | 7,004,071 |
| TOTAL | | | | | 9,330,230 | | 9,353,846 |

...the total First Allocation for Human Resources is 9.3 million, which is ...

| | | | CITY COUNTY OF SAN FRANCISCO | | 2008/2009 |
|----------------------------|----|-------------|-------------------------------|----------------|-------------------------|
| | | | OMB A-87 COST ALLOCATION PLAN | | 6/2/2008 |
| A. DEPARTMENT COSTS | | | | | Dept:14 HUMAN RESOURCES |
| | | Amount | General Admin | CITY PERSONNEL | |
| Salaries | S1 | \$8,436,309 | \$0 | \$8,436,309 | |
| Salary % Split | | | .00% | 100.00% | |
| Benefits | S | 2,062,069 | 0 | 2,062,069 | |
| | | 10,498,378 | 0 | 10,498,378 | |
| SUPPLY & SERVICES COST | | | | | |
| NON-PERSONNEL SVC'S | S | 2,060,634 | 0 | 2,060,634 | |
| MTRL'S & SUPPLIES | S | 135,192 | 0 | 135,192 | |
| ALLOCATED CHGS | S | (1,786,663) | 0 | (1,786,663) | |
| SVC'S OF OTHER DEPTS | S | 1,783,879 | 0 | 1,783,879 | |
| RENTS | S | (15,625) | 0 | (15,625) | |
| OTHER REVENUES | S | (223,118) | 0 | (223,118) | |
| EXPEND RECOVERY | D | (7,004,070) | 0 | 0 | |
| TRANSFERS | S | (3,465,178) | 0 | (3,465,178) | |
| DEPARTMENT Cost Total | | (8,514,949) | 0 | (1,510,879) | |
| ADJUSTMENTS | | | | | |
| EXPEND RECOVERY | D | 7,004,070 | 0 | 0 | |
| Total | | 8,987,499 | 0 | 8,987,499 | |
| General Admin Distribution | | | 0 | 0 | |
| Grand Total | | \$8,987,499 | | \$8,987,499 | |

... the sum of the total Department Costs (8.9 million)...

| CITY COUNTY OF SAN FRANCISCO OMB A-87 COST ALLOCATION PLAN | | | |
|---------------------------------------------------------------|-------------------|--------------------|--------------------|
| 2008/2009 6/2/2008 Dept:14 HUMAN RESOURCES | | | |
| B. INCOMING COSTS - (Default Spread Salary%) | | | |
| Department | First Incoming | Second Incoming | CITY PERSONNEL |
| 10 BUDGET | \$0 | \$125 | \$125 |
| 10 REVENUE | 0 | 5 | 5 |
| Subtotal - CONTROLLER - ADMINIS1 | 0 | 214 | 214 |
| 11 ACCOUNTING/FINANCIAL SYSTEM | 0 | 713 | 713 |
| 11 LABOR DISTRIBUTION SYSTEM | 0 | 24 | 24 |
| Subtotal - CON - ACCTNG OPS & SY | 0 | 737 | 737 |
| 12 CITY AUDITS | 0 | 7 | 7 |
| Subtotal - CON - AUDITS | 0 | 7 | 7 |
| 13 PAYROLL SERVICES | 0 | 293 | 293 |
| Subtotal - CON - PAYROLL/PERS SV | 0 | 293 | 293 |
| Total Incoming | 342,731 | 23,616 | 366,347 |
| | | | % 100.00 |
| C. TOTAL ALLOCATED | | \$9,353,846 | \$9,353,846 |

... and the total First Incoming costs (342,000).

| CITY COUNTY OF SAN FRANCISCO OMB A-87 COST ALLOCATION PLAN | | | | | | | 2008/2009 6/2/2008 |
|---------------------------------------------------------------|------------------------------|-----------------------|---------------------|---------------|--------------------------|----------------------|-------------------------|
| CITY PERSONNEL Allocations | | | | | | | Dept:14 HUMAN RESOURCES |
| | AVG EMPLOYME NT STATS, | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
| 3 BOARD OF SUPERVISORS | 76 | 0.21% | \$19,978 | \$(1,750) | \$18,228 | \$0 | \$18,228 |
| 6 ADMINISTRATIVE SERVICES | 211 | 0.59% | 55,465 | (10,519) | 44,946 | 0 | 44,946 |
| 7 ADMIN SVCS - RISK MANAGEMENT | 3 | 0.01% | 789 | 0 | 789 | 0 | 789 |
| 8 CITY ATTORNEY | 320 | 0.90% | 84,118 | (116,834) | (32,716) | 0 | (32,716) |
| 9 CIVIL SERVICE COMMISSION | 11 | 0.03% | 2,892 | (36,813) | (33,921) | 0 | (33,921) |
| 10 CONTROLLER - ADMINISTRATION | 27 | 0.08% | 7,097 | (17,908) | (10,811) | 0 | (10,811) |
| 11 CON - ACCTNG OPS & SYSTEMS D | 52 | 0.15% | 13,669 | 0 | 13,669 | 0 | 13,669 |
| 12 CON - AUDITS | 59 | 0.17% | 15,509 | 0 | 15,509 | 0 | 15,509 |
| 13 CON - PAYROLL/PERS SVCS DIV | 29 | 0.08% | 7,623 | 0 | 7,623 | 0 | 7,623 |
| 14 HUMAN RESOURCES | 192 | 0.54% | 50,471 | (54,722) | (4,251) | 0 | (4,251) |
| 17 OFC CONTRACT ADMIN - PROCURI | 34 | 0.10% | 8,938 | 0 | 8,938 | 23 | 8,961 |
| 18 PUBLIC WORKS - BLDG REPAIR | 353 | 0.99% | 92,792 | (832) | 91,960 | 242 | 92,202 |
| 19 ACADEMY OF SCIENCES | 7 | 0.02% | 1,840 | 0 | 1,840 | 5 | 1,845 |
| 20 ADM - REAL ESTATE | 24 | 0.07% | 6,309 | 0 | 6,309 | 16 | 6,325 |
| 21 ADM - CENTRAL SHOPS | 110 | 0.31% | 28,915 | 0 | 28,915 | 75 | 28,991 |
| 22 ADM - REPRODUCTION / MAIL | 26 | 0.07% | 6,835 | 0 | 6,835 | 18 | 6,852 |
| 23 ADULT PROBATION | 97 | 0.27% | 25,498 | (163,353) | (137,855) | 66 | (137,788) |
| 24 AIRPORT | 1,320 | 3.72% | 346,986 | (135,680) | 211,306 | 903 | 212,209 |
| 25 ANIMAL CARE/CONTROL | 41 | 0.12% | 10,778 | 0 | 10,778 | 28 | 10,806 |
| 26 ARTS COMMISSION | 27 | 0.08% | 7,097 | (60,003) | (52,906) | 18 | (52,887) |
| 27 ASIAN ART MUSEUM | 69 | 0.19% | 18,138 | 0 | 18,138 | 47 | 18,185 |
| 28 ASSESS/RECORD | 116 | 0.33% | 30,493 | (237,602) | (207,109) | 79 | (207,030) |
| 29 BUILD INSPECTION | 285 | 0.80% | 74,917 | (680,491) | (605,574) | 195 | (605,379) |
| 30 ECONOMIC WORKFORCE & DEV | 23 | 0.06% | 6,046 | 0 | 6,046 | 16 | 6,062 |
| 31 CHILD SUPPORT | 125 | 0.35% | 32,858 | (30,049) | 2,809 | 86 | 2,895 |
| 32 CHILD/YOUTH/FAMILY | 36 | 0.10% | 9,463 | (62,358) | (52,895) | 25 | (52,870) |
| 33 CHILD/FAMILY/C | 12 | 0.03% | 3,154 | (16,131) | (12,977) | 8 | (12,968) |
| 34 CITY PLANNING | 150 | 0.42% | 39,430 | (362,446) | (323,016) | 103 | (322,913) |
| 35 CLEAN WATER | 460 | 1.30% | 120,919 | (394,944) | (274,025) | 315 | (273,710) |
| 36 COMMUNITY COLLEGE | 891 | 2.51% | 234,215 | 0 | 234,215 | 610 | 234,825 |
| 37 CONVENTION FACILITY | 1 | 0.00% | 263 | 0 | 263 | 1 | 264 |
| 39 COUNTY EDUCATION | 3,766 | 10.61% | 989,960 | 0 | 989,960 | 2,577 | 992,537 |
| 40 DPH - HEALTH HOME | 106 | 0.30% | 27,864 | 0 | 27,864 | 73 | 27,937 |
| 41 DPH - JAIL HEALTH | 184 | 0.52% | 48,368 | 0 | 48,368 | 126 | 48,494 |
| 42 DPH - LAGUNA HONDA | 1,704 | 4.80% | 447,927 | (2,558) | 445,369 | 1,166 | 446,535 |
| 43 DPH - MENTAL HEALTH | 675 | 1.90% | 177,436 | (1,800) | 175,636 | 462 | 176,098 |
| 44 DPH - PRIMARY CARE | 475 | 1.34% | 124,862 | 0 | 124,862 | 325 | 125,187 |
| 45 DPH - PUBLIC HEALTH | 934 | 2.63% | 245,519 | (11,575) | 233,944 | 639 | 234,583 |
| 46 DPH - SF GEN HOSP | 3,188 | 8.98% | 838,023 | (16,285) | 821,738 | 2,181 | 823,919 |
| 47 DPH - SUBSTANCE | 50 | 0.14% | 13,143 | 0 | 13,143 | 34 | 13,178 |
| 48 DISTRICT ATTORNEY | 258 | 0.73% | 67,820 | (4,742) | 63,078 | 177 | 63,254 |
| 49 ELECTIONS | 101 | 0.28% | 26,550 | 0 | 26,550 | 69 | 26,619 |

Let's go back to the section for City Personnel allocations. The next column is "Direct Bills", otherwise known as work order billings, and it is subtracted from "First Allocation" to come to the "Department Allocation". Finally, we arrive at the "Total" costs for each benefiting department by adding the Department Allocation to the "Second Allocation" which is based on the Second Incoming costs for the function in section B.

| CITY COUNTY OF SAN FRANCISCO OMB A-87 COST ALLOCATION PLAN | | | | | | | |
|---------------------------------------------------------------|------------------------------|-----------------------|---------------------|---------------|--------------------------|----------------------|-----------|
| 2008/2009 6/2/2008 | | | | | | | |
| CITY PERSONNEL Allocations | Dept:14 HUMAN RESOURCES | | | | | | |
| | AVG EMPLOYME NT STATS. | Allocation Percent | First Allocation | Direct Billed | Department Allocation | Second Allocation | Total |
| Subtotal | 35,494 | 100.00% | 9,330,230 | (7,004,071) | 2,326,159 | 23,616 | 2,349,775 |
| Direct Bills | | | | | 7,004,071 | | 7,004,071 |
| TOTAL | | | | | 9,330,230 | | 9,353,846 |

Notice that the “Total” cost at the bottom of the Human Resources Allocation...


| CITY COUNTY OF SAN FRANCISCO OMB A-87 COST ALLOCATION PLAN | | | |
|---------------------------------------------------------------|-------------------|--------------------|--------------------|
| 2008/2009 6/2/2008 | | | |
| B. INCOMING COSTS - (Default Spread Salary%) | | | |
| Department | First Incoming | Second Incoming | CITY PERSONNEL |
| 10 BUDGET | \$0 | \$125 | \$125 |
| 10 REVENUE | 0 | 5 | 5 |
| Subtotal - CONTROLLER - ADMINIS1 | 0 | 214 | 214 |
| 11 ACCOUNTING/FINANCIAL SYSTEM | 0 | 713 | 713 |
| 11 LABOR DISTRIBUTION SYSTEM | 0 | 24 | 24 |
| Subtotal - CON - ACCTNG OPS & SY | 0 | 737 | 737 |
| 12 CITY AUDITS | 0 | 7 | 7 |
| Subtotal - CON - AUDITS | 0 | 7 | 7 |
| 13 PAYROLL SERVICES | 0 | 293 | 293 |
| Subtotal - CON - PAYROLL/PERS SV | 0 | 293 | 293 |
| Total Incoming | 342,731 | 23,616 | 366,347 |
| | | | % 100.00 |
| C. TOTAL ALLOCATED | | \$9,353,846 | \$9,353,846 |

...matches the "Total Allocated" in section C for Human Resources.

| CITY COUNTY OF SAN FRANCISCO OMB A-87 COST ALLOCATION PLAN | | | | | | | | | | |
|---------------------------------------------------------------|-----------|-------------|-----------------|----------------|--------------------|-------------|------------------|-------------|-----------------|-------------------|
| SUMMARY SCHEDULE | | | | | | | | | | |
| Department | ELECTIONS | ECO | ENVIRONM ENT | ETHICS COMM | FINEARTS MUSEUM | FIRE | HATCH- HETCHY | HSS | HUMAN RIGHTS | HUMAN SERVICES |
| 1 BUILDING DEPRECIATION | \$437,228 | \$0 | \$0 | \$11,444 | \$0 | \$71 | \$0 | \$0 | \$25,136 | \$40,208 |
| 2 EQUIPMENT DEPRECIATION | 7,575 | 3,628 | 0 | 0 | 0 | 387,721 | 0 | 2,184 | 2,358 | 173,584 |
| 3 BOARD OF SUPERVISORS | 4,422 | 29,797 | 4,753 | 3,212 | 7,007 | 106,569 | 3,338 | 422 | 962 | 232,021 |
| 4 CON - GEN CITY RESPONSIBILITY | 383 | 792 | 239 | 64 | 674 | 6,340 | 920 | 129 | 159 | 7,021 |
| 5 HSS - GENERAL FUND COSTS | 50,064 | 38,471 | 3,995 | 12,932 | 262,494 | 9,470,945 | 27,000 | 2,648 | 57,206 | 122,198 |
| 6 ADMINISTRATIVE SERVICES | 21,986 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 ADMIN SVCS - RISK MANAGEMENT | (36) | (181) | (13) | 0 | (622) | 0 | (656) | (2) | 0 | (44) |
| 8 CITY ATTORNEY | 220,741 | (10,265) | 155,581 | 244,895 | 186,866 | 1,072,303 | 1,070,602 | (22,723) | 165,517 | (403,446) |
| 9 CIVIL SERVICE COMMISSION | 2,770 | 5,732 | 1,728 | 466 | 4,882 | 45,915 | 6,665 | 933 | 1,152 | 50,852 |
| 10 CONTROLLER - ADMINISTRATION | 2,131 | 8,842 | 11,216 | 1,639 | 2,776 | 36,412 | 33,176 | 0 | 1,609 | 33,667 |
| 11 CON - ACCTNG OPS & SYSTEMS D | (2,448) | (13,499) | 40,451 | 6,652 | 13,558 | 97,786 | 134,513 | 5,049 | 1,088 | 1,037,993 |
| 12 CON - AUDITS | 3,895 | 1,669 | 49,426 | 0 | 0 | 1,146 | 0 | 0 | 229 | 36,759 |
| 13 CON - PAYROLL/PERS SVCS DIV | 13,325 | 46,637 | 13,991 | 3,775 | 40,418 | 372,204 | 54,187 | 7,995 | 8,661 | 415,509 |
| 14 HUMAN RESOURCES | 26,619 | (245,556) | (81,167) | (880) | 46,912 | 350,247 | (136,231) | (291,228) | 11,069 | 183,220 |
| 15 HR - WORKERS' COMP | 110 | 429 | 111 | 0 | 218 | 7,536 | 645 | 0 | 32 | 2,489 |
| 16 MAYOR'S BUDGET OFFICE | 1,299 | 8,460 | 1,664 | 1,275 | 1,953 | 35,777 | 0 | (19) | 165 | 88,421 |
| 17 OFC CONTRACT ADMIN - PROCURI | 6,869 | 73,178 | 17,461 | 2,179 | 43 | 71,727 | 120,216 | 0 | 1,951 | 61,538 |
| 18 PUBLIC WORKS - BLDG REPAIR | 784 | 14,529 | 245 | 0 | 692 | 16,329 | 234 | 0 | 0 | 18,955 |
| TOTAL CURRENT ALLOCATIONS | 797,717 | (37,337) | 219,981 | 287,653 | 567,871 | 12,079,028 | 1,314,609 | (294,612) | 277,394 | 2,100,945 |
| LESS: FIXED COSTS (& ADJUSTMENTS) | 1,067,418 | 4,706,594 | 155,037 | 54,073 | 327,047 | 13,385,006 | 535,784 | 610,102 | 118,147 | 6,649,078 |
| CARRY-FORWARD | (269,701) | (4,743,931) | 64,344 | 233,580 | 240,824 | (1,305,978) | 778,825 | (904,714) | 159,247 | (4,548,133) |
| PROPOSED COSTS | 528,016 | (4,781,268) | 284,325 | 521,233 | 808,695 | 10,773,050 | 2,093,434 | (1,195,326) | 436,641 | (2,447,188) |


Now we can find these indirect costs for each departments listed back in the Summary Schedule. Using the Fire Department as an example, its share of the Human Resources A-87 indirect costs is \$350,000.

You will notice that some of the department indirect costs are negative. This is usually a result of a central service department recovering more costs from a benefiting department than identified by the indirect cost plan. This does not at all necessarily mean that the central service department is overbilling. Direct billings are generally based on actual services provided and can differ from the amounts provided in the cost plan, which is to provide an unbiased measurement of central service costs per department.



Cost Plans from Controller

- OMB A-87 version: as required by the Office of Management and Budget for grant recovery
- Full Cost version: for budget and management purposes, measures full cost of providing services



In conclusion, the Controller's Office is responsible for compiling two versions of COWCAP, Countywide Cost Allocation Plan. The OMB A-87 version is for determining central service costs allowable for grant recovery, while the Full Cost version is used for management and budgetary purposes.