



**JOHN CHIANG**  
**California State Controller**

**NEGOTIATION AGREEMENT**  
**COUNTYWIDE COST ALLOCATION PLAN**

**County of Los Angeles**  
**Los Angeles, California**

**Date: June 6, 2007**  
**Filing Ref: LOS08**

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2007-08** fiscal year. 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. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

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**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST ALLOCATIONS**

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The indirect overhead and support service costs listed in **Exhibit A** (attached) are formally approved as actual costs for the **2004-05** fiscal year and as estimated costs for the **2007-08** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2007**, for further allocation to federal grants and contracts performed by the respective county departments.

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**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS**

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|-----------------------------|---------------------------------|
| 1. Employee Fringe Benefits | 8. Chief Administrative Officer |
| 2. Insurance                | 9. Chief Information Office     |
| 3. Rental Expense           | 10. County Counsel              |
| 4. Utilities                | 11. Internal Services Division  |
| 5. Affirmative Action       | 12. Human Resources             |
| 6. Auditor-Controller       | 13. Public Safety               |
| 7. Board of Supervisors     | 14. Treasurer-Tax Collector     |

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 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 costs of the county departments indicated in Section I.

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**SECTION III: CONDITIONS**

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**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 that was 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 the 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 of 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 OMB Circular A-87, 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:** None.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF LOS ANGELES**

**JOHN CHIANG  
CALIFORNIA STATE CONTROLLER**

Original Signed By

Original Signed By

J. Tyler McCauley

**Michael J. Havey, Chief  
Bureau of Payments  
Division of Accounting and Reporting**

**Name**

Auditor-Controller

**Division of Accounting and Reporting**

**Title**

July 2, 2007

July 3, 2007

**Date**

**Date**

**Negotiated by Jay Lal  
Telephone (916) 327-2284**

cc: State and Federal Agencies

Attachment

Los Angeles County  
Cost Determination Model  
Stepdown Allocation Report  
PLAN YEAR 2007-2008

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CCAP2008

EXHIBIT A

Non-Service Total	AG COMM/WTS&MEAS	ALT PUBLIC DEFENDER	ANIMAL CONTROL	ASSESSOR	BEACHES & HARBORS	CHILDRENS SERVICES	CHILD SUPPORT SVCS	
<b>Restated Costs</b>								
<b>Allocated Indirect Costs</b>								
OUTSIDE AUDITORS	430,761	1,468	1,122	1,246	6,770	1,071	27,612	7,869
RENTAL EXPENSES	12,996,672	(154,399)	258,365	(99,555)	(896,868)	(749,535)	(160,963)	34,922
BUILDING USE ALLOWANCE	46,639,582	151,364	138,889	181,775	434,914	621,114	543,089	
EQUIPMENT USE ALLOWANCE	23,543,554	248,599	13,615	71,956	314,252	663,487		
VEHICLE EQUIP DEPRECIATION	11,282,093	774,383		122,437	36,926	356,377	172,172	14,228
UTILITY EXPENSE	17,902,063	1,675	(31,970)	(4,368)	(264,094)	(6,068)	(25,727)	101,404
AFFIRMATIVE ACTION	2,518,390	17,464	14,011	365	28,097	11,750	309,803	129,768
AUDITOR-CONTROLLER	6,171,741	42,309	49,713	55,563	165,135	(109,183)	57,539	154,367
BOARD OF SUPERVISORS	38,403,741	27,453	28,564	5,420	310,941	4,661	455,961	32,368
CHIEF ADMIN OFFICE	20,564,155	59,801	93,535	38,375	211,612	26,967	2,570,959	130,588
CHIEF INFO OFFICER	3,578,523	11,751	8,986	9,972	54,201	8,574	221,053	62,997
COUNTY COUNSEL	1,296,759	49,764		61,489	15,558	(5,255)	(91,600)	1,409
INS-ADMIN								
INS-J&D								
INSURANCE	11,402,361	(61,750)	(135,149)	(34,452)	311,871	374,110	1,907,105	282,501
ISD-COMMUNICATIONS								
ISD-INFO TECH SVCS								
ISD-PARKING								
ISD-POWER PLANTS								
ISD-GENERAL	10,927,825	(83,999)	(5,263)	(275,692)	699,575	(503,340)	(286,422)	517,617
HUMAN RESOURCES	6,607,151	54,247	24,061	57,323	208,053	134,944	(29,606)	258,751
PUBLIC SAFETY	11,191,674		(1,670)		124		(264,004)	
TREASURER & TAX COLL	17,245,128	(27)	318	17,109	(187,576)	(1,443)	4,798	3,132
EB-LACERA								
EB-WORKERS COMP								
EB-LT DISABILITY								
EB-GENERAL	1,388,793	9,134	(455)	(7,837)	(52,831)	(23,206)	194,001	16,069
VACANT SPACE	825,891	2,332	4,018	1,615	12,679	1,541	55,361	13,858
<b>Total Indirect Costs</b>	<b>244,916,858</b>	<b>1,151,569</b>	<b>460,690</b>	<b>202,741</b>	<b>1,409,339</b>	<b>806,567</b>	<b>5,661,132</b>	<b>1,761,847</b>
Roll-Forward Amount	31,019,126	(460,010)	(81,048)	(504,606)	(523,930)	(794,827)	720,059	(2,582,202)
<b>Net Costs</b>	<b>275,935,985</b>	<b>691,559</b>	<b>379,642</b>	<b>(301,865)</b>	<b>885,409</b>	<b>11,740</b>	<b>6,381,190</b>	<b>(820,356)</b>
Adjustments								
<b>Claimable Costs</b>	<b>275,935,985</b>	<b>691,559</b>	<b>379,642</b>	<b>(301,865)</b>	<b>885,409</b>	<b>11,740</b>	<b>6,381,190</b>	<b>(820,356)</b>

Los Angeles County  
 Cost Determination Model  
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EXHIBIT A

	COMM/SR CITIZENS COMM	CONSUMER AFFAIRS	CORONER	DIST ATTORNEY	FIRE DEPARTMENT	DHS-ADMIN	DHS-HLTH PLAN ADMIN	DHS-OFFICE OF MGND CARE
Restated Costs								
Allocated Indirect Costs								
OUTSIDE AUDITORS	2,443	206	996	9,319	20,826	5,545	645	
RENTAL EXPENSES	(600,312)	(21,288)	(138,041)	823,390	(691,969)	(13,652)		9,717
BUILDING USE ALLOWANCE	352,677	18,597	142,483	1,301,661	2,034,925			
EQUIPMENT USE ALLOWANCE	(9,783)	5,660	355,195	1,108,186	5,104,785			3,434
VEHICLE EQUIP DEPRECIATION	70,888		135,046	539,485	3,824,353			
UTILITY EXPENSE	(32,791)	(10,863)	(3,267)	(336,734)	(26,759)	122,395		
AFFIRMATIVE ACTION	(25,321)	(428)	(15,644)	133,045	209,114	(858,271)	10,631	
AUDITOR-CONTROLLER	307,724	26,691	34,634	203,193	780,338	(3,276,584)	17,316	117,131
BOARD OF SUPERVISORS	10,629	46,184	4,333	40,102	82,919	(244,185)	2,805	(14,216)
CHIEF ADMIN OFFICE	200,561	49,400	43,157	327,560	(894,912)	(1,786,573)	10,639	70,123
CHIEF INFO OFFICER	19,554	1,647	7,972	74,604	166,724	44,391	5,161	
COUNTY COUNSEL	(30,538)	48,033	60,067	223,969	(18,535)	164,026	54,608	
INS-ADMIN								
INS-J&D								
INSURANCE	(418,503)	(514)	(26,269)	460,081	1,171,725	(726,458)	34,939	(2,139)
ISD-COMMUNICATIONS								
ISD-INFO TECH SVCS								
ISD-PARKING								
ISD-POWER PLANTS								
ISD-GENERAL	(37,249)	58,762	5,794	(142,164)	(1,289,094)	222,605		
HUMAN RESOURCES	(9,146)	18,859	72,487	248,470	38,060	(732,531)	21,197	(165)
PUBLIC SAFETY	(38,946)	(5,608)		22,305	104	(43,424)		
TREASURER & TAX COLL	2,134	58	282	2,118	29,405	68,811	183	
EB-LACERA								
EB-WORKERS COMP								
EB-LT DISABILITY								
EB-GENERAL	10,458	16,777	22,540	(2,277)	(145,705)	19,764	357	(6,071)
VACANT SPACE	4,013	306	2,227	27,789	71,554	11,252		1,494
Total Indirect Costs	(221,507)	252,478	703,992	5,064,103	10,467,859	(7,022,889)	158,480	179,308
Roll-Forward Amount	(1,139,728)	138,119	(263,883)	2,034,237	953,617	(5,196,731)	26,556	179,659
Net Costs	(1,361,235)	390,597	440,110	7,098,341	11,421,475	(12,219,621)	185,037	358,966
Adjustments								
Claimable Costs	(1,361,235)	390,597	440,110	7,098,341	11,421,475	(12,219,621)	185,037	358,966

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	DHS-CALIF CHILD SVCS	DHS-COASTAL CLUSTER	DHS-ANTELOPE V CLUSTER	DHS-JUV CT HLTH SVCS	DHS-NORTHEAST CLUSTER	DHS-SOUTHWEST CLUSTER	DHS-S FERNANDO V CLUSTER	DHS-PREV PUBLIC HLTH
Restated Costs								
Allocated Indirect Costs								
OUTSIDE AUDITORS	3,511	16,436	2,140	956	35,732	13,779	10,827	11,799
RENTAL EXPENSES	(1,212,370)	(4,578,989)	(1,876,425)		(23,648,124)	(7,302,450)	(10,085,698)	(260,391)
BUILDING USE ALLOWANCE								
EQUIPMENT USE ALLOWANCE								
VEHICLE EQUIP DEPRECIATION								
UTILITY EXPENSE		(307,657)	(259,207)	18,623	(400,984)	153,115	(395,663)	159,479
AFFIRMATIVE ACTION	57,904	271,042	35,286	15,773	588,134	225,685	178,241	190,811
AUDITOR-CONTROLLER	179,529	892,970	129,249	(12,511)	1,867,888	794,501	561,681	528,200
BOARD OF SUPERVISORS	(541)	58,285	8,776	3,558	131,719	43,953	42,263	45,035
CHIEF ADMIN OFFICE	122,833	368,117	111,841	69,044	881,777	394,708	327,095	325,032
CHIEF INFO OFFICER	28,110	131,578	17,130	7,657	286,056	110,311	86,676	94,454
COUNTY COUNSEL	11,890	(2,687)	(678)		(13,482)	(13,462)	(1,552)	39,807
INS-ADMIN								
INS-J&D								
INSURANCE	191,054	1,167,383	(18,447)	(2,433,754)	670,606	1,303,408	930,475	341,184
ISD-COMMUNICATIONS								
ISD-INFO TECH SVCS								
ISD-PARKING								
ISD-POWER PLANTS								
ISD-GENERAL	14,834	(482,947)	(207,838)	920	(1,287,799)	634,536	(234,542)	(213,866)
HUMAN RESOURCES	23,532	212,807	10,378	11,520	379,599	(44,120)	138,831	142,998
PUBLIC SAFETY	(1,662)	(22,653)	(67,155)		(147,221)	40,071	(74,668)	(118,182)
TREASURER & TAX COLL	995	(410,774)	(50,040)	271	(988,650)	(64,698)	(2,087)	(66,866)
EB-LACERA								
EB-WORKERS COMP								
EB-LT DISABILITY								
EB-GENERAL	17,612	55,053	11,189	(1,903)	181,455	171,320	31,213	27,456
VACANT SPACE	7,316	31,888	4,449	2,111	65,222	27,584	20,664	23,441
Total Indirect Costs	(555,454)	(2,600,147)	(2,149,353)	(2,317,736)	(21,398,072)	(3,511,759)	(8,466,244)	1,270,389
Roll-Forward Amount	(1,031,120)	3,173,154	945,665	(2,558,473)	13,117,317	3,068,301	189,642	70,340
Net Costs	(1,586,573)	573,006	(1,203,687)	(4,876,209)	(8,280,755)	(443,459)	(8,276,603)	1,340,730
Adjustments								
Claimable Costs	(1,586,573)	573,006	(1,203,687)	(4,876,209)	(8,280,755)	(443,459)	(8,276,603)	1,340,730

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	DHS-AIDS PROGRAM	DHS-RANCHO CLUSTER	DHS-REHAB CENTER	DHS-SUBSTANCE ABUSE	HUMAN RELATIONS COMM	MENTAL HEALTH	MIL/VET AFFAIRS	MUSEUM OF ART
Restated Costs								
Allocated Indirect Costs								
OUTSIDE AUDITORS	907	6,302	415	1,026	163	13,089	148	195
RENTAL EXPENSES	48,267	(11,525,808)	40,369	13,708	(12,839)	(265,959)	(24,553)	(941,942)
BUILDING USE ALLOWANCE					12,960	350,891	28,048	894,621
EQUIPMENT USE ALLOWANCE					4,547	522,231	533	1,877
VEHICLE EQUIP DEPRECIATION						335,782	7,014	
UTILITY EXPENSE		62,601	442,240	7,296	(12,298)	(161,472)	432	4,116
AFFIRMATIVE ACTION	14,963	103,849	6,852	16,923	2,687	129,542	1,057	1,660
AUDITOR-CONTROLLER	64,091	317,154	11,160	71,310	6,367	221,561	4,299	10,852
BOARD OF SUPERVISORS	189,576	24,871	1,808	(96,035)	17,363	(53,305)	9,556	7,748
CHIEF ADMIN OFFICE	112,730	230,953	7,008	86,214	28,690	203,371	24,260	37,569
CHIEF INFO OFFICER	7,264	50,453	3,326	8,215	1,304	104,785	1,183	1,560
COUNTY COUNSEL		(523)			27,657	511,624	2,236	13,449
INS-ADMIN								
INS-J&D								
INSURANCE	45,315	413,278	(104,439)	47,897	8,603	(5,176)	8,184	35,686
ISD-COMMUNICATIONS								
ISD-INFO TECH SVCS								
ISD-PARKING								
ISD-POWER PLANTS								
ISD-GENERAL	(20,770)	69,682	437,043	(1,932)	20,084	381,673	(27,745)	(74,846)
HUMAN RESOURCES	2,283	63,842	13,662	14,418	17,330	35,879	8,703	4,196
PUBLIC SAFTEY		(275,666)			(548)	(116,335)		
TREASURER & TAX COLL	257	(51,010)	22,510	291	46	1,426,306	42	55
EB-LACERA								
EB-WORKERS COMP								
EB-LT DISABILITY								
EB-GENERAL	(3,411)	56,178	230	(208)	76	42,482	4,160	(27,136)
VACANT SPACE	1,754	11,770		1,716	193	29,691	158	496
Total Indirect Costs	463,227	(10,442,072)	882,184	170,840	122,384	3,706,660	47,714	(29,846)
Roll-Forward Amount	248,359	549,481	541,304	(154,685)	49,335	(2,400,108)	(23,585)	140,254
Net Costs	711,586	(9,892,592)	1,423,488	16,154	171,720	1,306,553	24,129	110,407
Adjustments								
Claimable Costs	711,586	(9,892,592)	1,423,488	16,154	171,720	1,306,553	24,129	110,407

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EXHIBIT A

	MUSEUM OF NAT HIST	MUSIC CENTER	PARKS & RECREATION	PROBATION	PUBLIC DEFENDER	PUBLIC LIBRARY	PUBLIC SOCIAL SVCS	PUBLIC WORKS
Restated Costs								
Allocated Indirect Costs								
OUTSIDE AUDITORS	182		9,422	25,242	4,685	8,056	59,277	16,448
RENTAL EXPENSES	(299,031)	86,699	(5,829,380)	(3,172,724)	1,050,624	(442,191)	(1,875,560)	12,494
BUILDING USE ALLOWANCE	282,814	589,134	7,369,767	3,808,489	943,157		1,700,198	300,966
EQUIPMENT USE ALLOWANCE	16,335	7,413	671,856	586,721	9,431			
VEHICLE EQUIP DEPRECIATION	10,457		638,788	211,944	1,914		68,030	
UTILITY EXPENSE	10,720	(800,051)	(78,210)	(882,366)	(81,245)	48,742	(212,436)	(129,557)
AFFIRMATIVE ACTION	3,002		55,392	358,842	63,021	114,608	819,486	(781,531)
AUDITOR-CONTROLLER	28,933	138	258,889	467,402	151,275	231,696	909,552	748,025
BOARD OF SUPERVISORS	792	772,666	(58,602)	10,841	20,386	35,055	102,444	(440,794)
CHIEF ADMIN OFFICE	38,018	25,962	219,497	526,790	259,547	139,212	589,702	(32,041)
CHIEF INFO OFFICER	1,457		75,424	202,076	37,505	64,491	474,544	131,675
COUNTY COUNSEL	7,313		80,856	16,230	1,615	(6,182)	(56,259)	(37,365)
INS-ADMIN								
INS-J&D								
INSURANCE	34,617	407	223,942	289,613	(327,422)	67,288	2,806,487	(876,359)
ISD-COMMUNICATIONS								
ISD-INFO TECH SVCS								
ISD-PARKING								
ISD-POWER PLANTS								
ISD-GENERAL	(72,784)	28,959	(12,529)	(1,553,330)	(40,750)	(714,956)	1,898,467	(785,737)
HUMAN RESOURCES	5,065		349,018	119,938	147,352	121,512	554,484	15,603
PUBLIC SAFETY			10,902,844	168,160	(1,014)	(5,452)	809,902	(1,048)
TREASURER & TAX COLL	52		5,686	(489,542)	1,378	3,044	2,470,054	(35,646)
EB-LACERA								
EB-WORKERS COMP								
EB-LT DISABILITY								
EB-GENERAL	1,082		109,696	136,370	1,441	23,757	93,680	43,056
VACANT SPACE	390		8,054	48,011	15,307	7,255	86,183	35,087
Total Indirect Costs	69,413	711,328	15,000,409	878,705	2,258,205	(304,065)	11,298,235	(1,816,726)
Roll-Forward Amount	(537,983)	324,779	3,837,191	(1,150,403)	412,743	(1,683,783)	5,685,377	(2,105,251)
Net Costs	(468,570)	1,036,107	18,837,600	(271,697)	2,670,948	(1,987,847)	16,983,612	(3,921,976)
Adjustments								
Claimable Costs	(468,570)	1,036,107	18,837,600	(271,697)	2,670,948	(1,987,847)	16,983,612	(3,921,976)

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	REGIONAL PLANNING	REGISTRAR/COUN TY CLERK	SHERIFF	SUPERIOR COURT	TRIAL COURTS	ALL OTHERS	OUTSIDE AUDITORS	RENTAL EXPENSES
Restated Costs							455,917	339,160,260
Allocated Indirect Costs								
OUTSIDE AUDITORS	640	5,185	69,115		27,846		100	
RENTAL EXPENSES	(60,339)	(736,558)	(23,858,300)	19,565,739			92,588,592	
BUILDING USE ALLOWANCE	57,737	734,934	20,506,508				3,137,869	
EQUIPMENT USE ALLOWANCE	52,874	486,200	13,224,607				79,543	
VEHICLE EQUIP DEPRECIATION		100,382	3,857,933				3,553	
UTILITY EXPENSE	(47,841)	(12,009)	(684,951)	18,157,932			3,819,880	
AFFIRMATIVE ACTION	4,207	24,820	346,013		(1,500)		(292,763)	
AUDITOR-CONTROLLER	44,830	76,867	1,028,208	(573,579)	955,908		(2,430,590)	
BOARD OF SUPERVISORS	(33,149)	22,564	240,482	(22,526)			36,525,014	
CHIEF ADMIN OFFICE	42,870	242,412	1,471,849	143,176	76,109		12,338,025	
CHIEF INFO OFFICER	5,126	41,511	553,300		222,919		130,843	
COUNTY COUNSEL	395,353	42,508	229,440	1,100			(485,122)	
INS-ADMIN								
INS-J&D								
INSURANCE	(208,311)	(448,337)	1,386,196	862,691			1,853,195	
ISD-COMMUNICATIONS								
ISD-INFO TECH SVCS								
ISD-PARKING								
ISD-POWER PLANTS								
ISD-GENERAL	62,458	(153,686)	(2,339,639)	4,839,096	484,054		11,400,583	
HUMAN RESOURCES	29,628	193,309	1,739,790	(247,575)	231,748		1,946,421	
PUBLIC SAFETY	(2,359)	75,196	(25,480)	18,905			367,158	
TREASURER & TAX COLL	6,986	72,008	23,908	254	9,435		15,421,562	
EB-LACERA								
EB-WORKERS COMP								
EB-LT DISABILITY								
EB-GENERAL	(1,415)	566,787	(154,746)	178,496	(233,394)		7,500	
VACANT SPACE	1,451	6,682	178,850				129	
Total Indirect Costs	350,746	1,340,775	17,793,083	42,923,708	1,773,124		176,411,493	
Roll-Forward Amount	480,226	(315,676)	4,540,018	8,864,252	(1,305,843)		5,543,015	
Net Costs	830,972	1,025,098	22,333,101	51,787,961	467,281		181,954,509	
Adjustments								
Claimable Costs	830,972	1,025,098	22,333,101	51,787,961	467,281		181,954,509	

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	BUILDING USE ALLOWANCE	EQUIPMENT USE ALLOWANCE	VEHICLE EQUIP DEPRECIATION	UTILITY EXPENSE	AFFIRMATIVE ACTION	AUDITOR-CONTROLLER	BOARD OF SUPERVISORS	CHIEF ADMIN OFFICE
Restated Costs	49,513,291	28,103,783	13,211,369	134,451,716	6,958,402	51,654,331	56,011,919	45,535,015
Allocated Indirect Costs								
OUTSIDE AUDITORS					253	1,802	2,514	1,831
RENTAL EXPENSES					(44,941)	(119,630)	(583,751)	(422,695)
BUILDING USE ALLOWANCE					8,091	148,570	167,656	452,648
EQUIPMENT USE ALLOWANCE					2,100	81,522	149,038	179,557
VEHICLE EQUIP DEPRECIATION						10,909	110,428	
UTILITY EXPENSE					(5,460)	(103,992)	(175,690)	(235,335)
AFFIRMATIVE ACTION					4,091	23,394	23,223	27,328
AUDITOR-CONTROLLER					14,787	459,397	105,426	312,829
BOARD OF SUPERVISORS					(48,761)	97,277	3,679,951	258,390
CHIEF ADMIN OFFICE					31,456	120,952	95,416	45,730
CHIEF INFO OFFICER					1,926	13,701	19,109	13,921
COUNTY COUNSEL					9,563	144,171	73,446	1,329,381
INS-ADMIN								
INS-J&D								
INSURANCE					99,034	17,638	725,017	337,128
ISD-COMMUNICATIONS								
ISD-INFO TECH SVCS								
ISD-PARKING								
ISD-POWER PLANTS								
ISD-GENERAL					518	1,067,522	(52,502)	515,300
HUMAN RESOURCES					33,244	59,445	115,094	3,818
PUBLIC SAFETY						(3,250)	154,580	(8,550)
TREASURER & TAX COLL					68	(14,292)	469	3,597
EB-LACERA								
EB-WORKERS COMP								
EB-LT DISABILITY								
EB-GENERAL					115	(15,878)	(34,306)	(840)
VACANT SPACE					645	4,111	3,998	5,060
Total Indirect Costs								
Roll-Forward Amount								
Net Costs								
Adjustments								
Claimable Costs								

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	CHIEF INFO OFFICER	COUNTY COUNSEL	INS-ADMIN	INS-J&D	INSURANCE	ISD- COMMUNICATIONS	ISD-INFO TECH SVCS	ISD-PARKING
Restated Costs	3,435,446	61,301,484			132,447,695			
<b>Allocated Indirect Costs</b>								
OUTSIDE AUDITORS	74	2,040						
RENTAL EXPENSES	(8,676)	(116,179)				60,196	244,488	6,250,118
BUILDING USE ALLOWANCE	7,777	312,954				57,787	320,330	638,685
EQUIPMENT USE ALLOWANCE	37,885	72,518						
VEHICLE EQUIP DEPRECIATION								
UTILITY EXPENSE	53,158	(76,215)				181,666	1,312,411	1,218,583
AFFIRMATIVE ACTION	1,221	12,263						
AUDITOR-CONTROLLER	4,524	99,436	(23,432)					
BOARD OF SUPERVISORS	71,974	191,088	303,837	(180,934)				
CHIEF ADMIN OFFICE	5,353	(61,110)	1,949,729	62,685		223	893	23,636
CHIEF INFO OFFICER	563	16,334						
COUNTY COUNSEL	174,953	3,397,686		(870,838)				
INS-ADMIN					2,230,133			
INS-J&D					(991,660)			
INSURANCE	24,535	(955,301)		(2,572)		4,243	629	
ISD-COMMUNICATIONS								
ISD-INFO TECH SVCS								
ISD-PARKING								
ISD-POWER PLANTS								
ISD-GENERAL	(35,265)	289,715					558,890	1,081,067
HUMAN RESOURCES	3,531	55,634						
PUBLIC SAFETY								
TREASURER & TAX COLL	20	545						
EB-LACERA								
EB-WORKERS COMP								
EB-LT DISABILITY								
EB-GENERAL	(66)	16,207						
VACANT SPACE	296	6,779						
Total Indirect Costs								
Roll-Forward Amount								
Net Costs								
Adjustments								
Claimable Costs								

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	ISD-POWER PLANTS	ISD-GENERAL	HUMAN RESOURCES	PUBLIC SAFETY	TREASURER & TAX COLL	EB-LACERA	EB-WORKERS COMP	EB-LT DISABILITY
Restated Costs		373,534,273	24,818,084	71,307,196	51,799,039			
Allocated Indirect Costs								
OUTSIDE AUDITORS		9,498	1,060	2,510	2,224	1,349		
RENTAL EXPENSES		(2,036,519)	(112,391)	(47,912)	(308,150)			
BUILDING USE ALLOWANCE		444,292	27,847	50,629	221,918			
EQUIPMENT USE ALLOWANCE		3,660,134	27,014	253,926	96,535			
VEHICLE EQUIP DEPRECIATION		1,409,455	3,494	373,123	21,867			
UTILITY EXPENSE		(2,701,216)	200,681	9,220	(180,129)			
AFFIRMATIVE ACTION		(157,332)	11,982	22,526	25,753	11,652		
AUDITOR-CONTROLLER		280,323	(256,045)	137,283	346,369	35,065	(705,032)	
BOARD OF SUPERVISORS	372	126,013	108,518	12,156	142,056	50,367		
CHIEF ADMIN OFFICE		249,103	77,198	86,512	128,469	28,247	(181,775)	69,998
CHIEF INFO OFFICER		76,039	8,484	20,097	17,804	10,802		
COUNTY COUNSEL		236,259	151,845		1,389,203		(119,404)	
INS-ADMIN								
INS-J&D								
INSURANCE		83,428	36,775	(357,340)	773,714	70,612	2,750	
ISD-COMMUNICATIONS		304,115						
ISD-INFO TECH SVCS		2,437,641						
ISD-PARKING		9,212,088						
ISD-POWER PLANTS		217,196						
ISD-GENERAL		4,922,009	(29,821)	(128,263)	466,918			
HUMAN RESOURCES		20,432	130,132	42,817	74,892	39,497		
PUBLIC SAFETY	216,824	(324,026)			34,711			
TREASURER & TAX COLL		(8,280)	998	670	1,083,586	382		
EB-LACERA								
EB-WORKERS COMP								
EB-LT DISABILITY								
EB-GENERAL		52,388	6,866	2,742	12,413	(1,632)		
VACANT SPACE		21,736	2,242	5,338	3,820	3,317		
Total Indirect Costs								
Roll-Forward Amount								
Net Costs								
Adjustments								
Claimable Costs								

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	EB-GENERAL	VACANT SPACE	Agency-Wide Total
Restated Costs	6,261,034		1,449,960,254
Allocated Indirect Costs			
OUTSIDE AUDITORS			455,917
RENTAL EXPENSES		892,108	339,160,260
BUILDING USE ALLOWANCE		14,527	49,513,291
EQUIPMENT USE ALLOWANCE			28,103,783
VEHICLE EQUIP DEPRECIATION			13,211,369
UTILITY EXPENSE		(52,803)	134,451,716
AFFIRMATIVE ACTION			7,065,131
AUDITOR-CONTROLLER	434		53,647,700
BOARD OF SUPERVISORS			60,591,036
CHIEF ADMIN OFFICE	129,742	1,775	48,354,112
CHIEF INFO OFFICER			3,777,303
COUNTY COUNSEL			64,565,878
INS-ADMIN			2,230,133
INS-J&D			(991,660)
INSURANCE			133,686,169
ISD-COMMUNICATIONS			304,115
ISD-INFO TECH SVCS			2,437,641
ISD-PARKING			9,212,088
ISD-POWER PLANTS			217,196
ISD-GENERAL		27,628	392,069,049
HUMAN RESOURCES	38,034		25,214,962
PUBLIC SAFETY			71,793,230
TREASURER & TAX COLL			56,153,012
EB-LACERA	249,659		249,659
EB-WORKERS COMP	(1,003,460)		(1,003,460)
EB-LT DISABILITY	69,998		69,998
EB-GENERAL			5,745,441
VACANT SPACE			883,235
Total Indirect Costs			
Roll-Forward Amount			
Net Costs			
Adjustments			
Claimable Costs			