



**JOHN CHIANG**  
*California State Controller*

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

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

**Date: June 27, 2014  
Filing Ref: LOS15**

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 **2014-15** 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 **2011-12** fiscal year and as estimated costs for the **2014-15** 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, 2014**, 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. Insurance                |
| 2. Rental Expenses          | 9. ISD General              |
| 3. Utilities                | 10. Human Resources         |
| 4. Auditor-Controller       | 11. Sheriff                 |
| 5. Board of Supervisors     | 12. Treasurer-Tax Collector |
| 6. Chief Executive Officer  | 13. EB General              |
| 7. County Counsel           |                             |

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:** Adjustments shown in Exhibit A should not be included when calculating carry-forward in the Countywide Cost Allocation Plan for FY 2017-18.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF LOS ANGELES**

**JOHN CHIANG  
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by Anita Dagan for

John Naimo

**Hitomi Sekine, Bureau Chief  
Local Government Policy and Reporting  
Division of Accounting and Reporting**

Name  
Acting Auditor-Controller

Title

7-9-2014

7-15-14

Date

Date

**Negotiated by Sandeep Singh  
Telephone (916) 445-2987**

cc: State and Federal Agencies

Attachment

LOS ANGELES COUNTY  
Cost Determination Model  
Stepdown Allocation Report  
PLAN YEAR 2014-2015

CCAP2015

EXHIBIT A

	Non-Service Total	AG COMM/WTS&MEAS	ALT PUBLIC DEFENDER	ANIMAL CONTROL	ASSESSOR	BEACHES & HARBORS	CHILDRENS SERVICES	CHILD SUPPORT SVCS
<b>RESTATED COST</b>								
<b>Allocated Indirect Costs</b>								
OUTSIDE AUDITORS	886,365	3,752	5,976	2,924	15,343	2,205	83,695	17,133
RENTAL EXPENSES	41,405,056	(172,775)	180,641	(173,998)	(419,392)	(563,701)	(1,218,601)	(560,698)
BUILDING USE ALLOWANCE	34,250,360	158,932	183,281	345,053	406,165	673,913	935,619	422,731
EQUIPMENT USE ALLOWANCE	18,014,514	646,227	36,627	97,385	484,284	548,851		
VEHICLE EQUIP DEPRECIATION	15,223,405	282,443		575,712	9,639	213,165	82,635	
UTILITY EXPENSE	3,427,820	(3,629)	(19,365)	(1,606)	(562,889)	(10,772)	(138,813)	39,644
AUDITOR-CONTROLLER	43,753,669	505,653	223,069	783,268	1,184,760	878,751	3,166,519	682,251
BOARD OF SUPERVISORS	53,954,219	3,118	(108,872)	(5,308)	172,493	575	(94,693)	420
CHIEF EXEC OFFICE	36,100,155	79,799	142,166	119,626	272,755	112,593	4,705,576	272,588
CHIEF INFO OFFICER	4,166,516	20,528	15,686	18,323	76,807	12,694	393,635	91,748
COUNTY COUNSEL	1,124,443	50,460	(6)	86,622	8,256	(43,175)	(332,808)	377
INS-ADMIN								
INS-J&D								
INSURANCE	976,054	435,578	265,411	(542,761)	419,065	(178,602)	1,261,063	312,724
ISD-COMMUNICATIONS								
ISD-INFO TECH SVCS								
ISD-PARKING								
ISD-POWER PLANTS								
ISD-GENERAL	37,295,742	86,119	37,787	871	1,078,793	221,410	1,611,505	200,878
HUMAN RESOURCES	6,058,177	75,553	45,632	64,836	240,153	44,672	400,171	137,274
SHERIFF	1,270,246,021	(122)	(34,200)	(486)	(18,242)		(757,463)	(253,317)
TREASURER & TAX COLL	30,059,899	60,630	1,522	(23,031)	(134,751)	2,604	(52,045)	15,679
EB-LACERA								
EB-WORKERS COMP								
EB-LT DISABILITY								
EB-GENERAL	(1,421,717)	(61,433)	1,044	(17,791)	19,925	(6,469)	(27,828)	(62,635)
UNALLOCATED SPACE	931,089	3,941	6,277	3,071	16,117	2,316	87,918	17,997
<b>Total Indirect Costs</b>	<b>1,596,451,786</b>	<b>2,174,773</b>	<b>982,675</b>	<b>1,332,709</b>	<b>3,269,281</b>	<b>1,911,030</b>	<b>10,106,085</b>	<b>1,334,795</b>
<b>Roll-Forward Amount</b>	<b>1,188,155,377</b>	<b>(118,511)</b>	<b>(607,320)</b>	<b>(31,229)</b>	<b>912,328</b>	<b>(838,292)</b>	<b>(4,373,955)</b>	<b>(1,433,373)</b>
<b>Net Costs</b>	<b>2,784,607,163</b>	<b>2,056,262</b>	<b>375,355</b>	<b>1,301,479</b>	<b>4,181,609</b>	<b>1,072,737</b>	<b>5,732,131</b>	<b>(98,578)</b>
<b>Adjustments</b>	<b>70,111,554</b>							
<b>Claimable Costs</b>	<b>2,854,718,717</b>	<b>2,056,262</b>	<b>375,355</b>	<b>1,301,479</b>	<b>4,181,609</b>	<b>1,072,737</b>	<b>5,732,131</b>	<b>(98,578)</b>

LOS ANGELES COUNTY  
Cost Determination Model  
Stepdown Allocation Report  
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EXHIBIT A

	COMM/SR CITIZENS COMM	CONSUMER AFFAIRS	CORONER	DIST ATTORNEY	FIRE DEPARTMENT	DHS-ADMIN	DHS-OFFICE OF MGND CARE	DHS-METRO CARE NETWORK
RESTATED COST								
Allocated Indirect Costs								
OUTSIDE AUDITORS	5,342	497	2,861	37,275	91,499	16,829	2,405	65,807
RENTAL EXPENSES	(610,430)	(21,083)	(143,912)	1,422,061	(649,648)	78,972	(360,442)	(26,847,270)
BUILDING USE ALLOWANCE	380,866	17,121	272,178	784,632	2,887,605			
EQUIPMENT USE ALLOWANCE		7,001	363,553	1,348,250	9,734,964			
VEHICLE EQUIP DEPRECIATION	7,156		65,961	210,211	12,479,561			
UTILITY EXPENSE	(120,440)	(24,378)	(9,927)	(945,750)	210,413	(43,691)		147,923
AUDITOR-CONTROLLER	445,455	36,409	631,480	921,979	2,515,744	(8,136,119)	145,903	4,098,654
BOARD OF SUPERVISORS	9,096	17,606	13,678	(472,246)	72,628	(144,110)	3,817	107,620
CHIEF EXEC OFFICE	8,234	5,792	100,754	446,530	(1,354,461)	(1,498,590)	28,820	543,539
CHIEF INFO OFFICER	27,009	2,897	11,206	115,531	309,645	68,870	9,878	278,533
COUNTY COUNSEL	228,006	29,184	29,243	142,595	(45,850)	112,017	(19,831)	(12,252)
INS-ADMIN								
INS-J&D								
INSURANCE	(393,021)	20,698	172,787	(128,911)	(1,329,043)	1,728,771	54,720	(79,799)
ISD-COMMUNICATIONS								
ISD-INFO TECH SVCS								
ISD-PARKING								
ISD-POWER PLANTS								
ISD-GENERAL	908,553	47,492	226,334	188,557	445,455	312,701	(17,042)	(119,491)
HUMAN RESOURCES	27,015	(3,612)	23,740	336,854	563,496	(1,152,752)	46,253	438,078
SHERIFF	84,245	(30)		780,658	(19,433)	80,112		(1,470,337)
TREASURER & TAX COLL	2,670	114	71,344	11,807	43,853	2,293,307	958	(135,700)
EB-LACERA								
EB-WORKERS COMP								
EB-LT DISABILITY								
EB-GENERAL	32,479	(2,270)	(10,476)	(11,490)	(235,125)	(61,340)	(1,293)	(65,296)
UNALLOCATED SPACE	5,611	522	3,005	39,156	96,116	17,678	2,527	69,127
Total Indirect Costs	1,047,844	133,959	1,823,809	5,227,699	25,817,419	(6,327,345)	(103,327)	(22,980,863)
Roll-Forward Amount	16,798	(151,899)	377,823	(4,481,284)	1,007,959	1,281,097	26,694	(22,720,327)
Net Costs	1,064,642	(17,941)	2,201,631	746,415	26,825,379	(5,046,249)	(76,633)	(45,701,191)
Adjustments								18,706,399
Claimable Costs	1,064,642	(17,941)	2,201,631	746,415	26,825,379	(5,046,249)	(76,633)	(26,994,792)

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	DHS-JUV CT HLTH SVCS	DHS-ANTELOPE VAL NETWORK	DHS-LAC+USC NETWORK	DHS-SF VAL CARE NETWORK	DHS-RANCHO NRC	MENTAL HEALTH	MIL/VET AFFAIRS
<b>RESTATED COST</b>							
<b>Allocated Indirect Costs</b>							
OUTSIDE AUDITORS	3,211	5,856	91,699	33,938	17,763	55,260	250
RENTAL EXPENSES		(548,668)	(2,102,769)	2,265,981	(5,640,048)	765,950	(33,921)
BUILDING USE ALLOWANCE						741,819	10,837
EQUIPMENT USE ALLOWANCE						1,007,015	1,403
VEHICLE EQUIP DEPRECIATION						337,101	9,299
UTILITY EXPENSE	20,080	37,882	(224,945)	297,191	3,041	(3,101)	(2,007)
AUDITOR-CONTROLLER	181,514	405,426	6,231,756	2,106,874	1,590,479	2,024,620	67,952
BOARD OF SUPERVISORS	4,697	9,372	161,706	55,191	30,854	19,030	13,323
CHIEF EXEC OFFICE	30,854	74,197	1,028,119	418,512	208,506	(344,125)	31,655
CHIEF INFO OFFICER	12,157	27,725	418,516	142,842	79,855	226,375	1,521
COUNTY COUNSEL		(1,224)	19,345	(1,018)	(2,293)	(2,454,839)	40
INS-ADMIN							
INS-J&D							
INSURANCE	401,178	(67,948)	3,514,467	1,481,614	(1,990,355)	2,444,310	90,685
ISD-COMMUNICATIONS							
ISD-INFO TECH SVCS							
ISD-PARKING							
ISD-POWER PLANTS							
ISD-GENERAL	(2,614)	22,631	(1,331,571)	94,690	384,337	(27,376)	6,481
HUMAN RESOURCES	23,261	107,887	852,869	266,875	162,018	226,390	221,861
SHERIFF		(468,525)	(858,190)	(948,818)	12,183	(647,464)	
TREASURER & TAX COLL	1,179	(2,390)	(343,741)	(57,522)	(3,394)	(163,683)	148
EB-LACERA							
EB-WORKERS COMP							
EB-LT DISABILITY							
EB-GENERAL	(2,964)	(5,065)	(30,277)	(26,113)	(15,695)	56,442	(951)
UNALLOCATED SPACE	3,373	6,152	96,326	35,651	18,660	58,048	262
<b>Total Indirect Costs</b>	<b>675,929</b>	<b>(396,691)</b>	<b>7,523,308</b>	<b>6,165,889</b>	<b>(5,144,088)</b>	<b>4,321,772</b>	<b>418,839</b>
<b>Roll-Forward Amount</b>	<b>3,679,292</b>	<b>(993,858)</b>	<b>62,657</b>	<b>5,846,788</b>	<b>(3,054,157)</b>	<b>7,171,651</b>	<b>115,829</b>
<b>Net Costs</b>	<b>4,355,220</b>	<b>(1,390,549)</b>	<b>7,585,964</b>	<b>12,012,677</b>	<b>(8,198,246)</b>	<b>11,493,423</b>	<b>534,668</b>
<b>Adjustments</b>	<b>3,824,886</b>						
<b>Claimable Costs</b>	<b>8,180,106</b>	<b>(1,390,549)</b>	<b>7,585,964</b>	<b>12,012,677</b>	<b>(8,198,246)</b>	<b>11,493,423</b>	<b>534,668</b>

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EXHIBIT A

	MUSEUM OF ART	MUSEUM OF NAT HIST	MUSIC CENTER	PARKS & RECREATION	PROBATION	PUBLIC DEFENDER	PH-PROGRAMS	PH-ALCOHOL & DRUG
RESTATED COST								
Allocated Indirect Costs								
OUTSIDE AUDITORS	628	282		12,698	65,715	21,077	33,724	2,286
RENTAL EXPENSES	(943,876)	(306,116)	512,692	(7,407,129)	(3,984,421)	(144,593)	(1,223,074)	(377,077)
BUILDING USE ALLOWANCE	894,621	287,480	770,907	7,271,597	3,733,341	747,610		
EQUIPMENT USE ALLOWANCE		16,514	4,348	1,160,224	939,581	97,136		
VEHICLE EQUIP DEPRECIATION				535,678	202,444			
UTILITY EXPENSE	(1,143)	(4,586)	1,180,492	(78,272)	(1,302,484)	(182,055)	43,417	(891)
AUDITOR-CONTROLLER	55,576	8,031		2,114,109	2,875,920	1,262,290	256,906	162,839
BOARD OF SUPERVISORS	1,225	437	1,692,866	29,400	(353,169)	(177,144)	17,033	(135,648)
CHIEF EXEC OFFICE	6,841	4,323	8,416	313,767	956,151	279,110	362,122	3,734
CHIEF INFO OFFICER	3,170	1,130		141,951	317,445	61,644	141,772	11,262
COUNTY COUNSEL	(151)	1,498	524	162,033	(12,980)	(437)	(68,752)	
INS-ADMIN								
INS-J&D								
INSURANCE	22,995	(63,800)	1,339	999,543	909,864	380,725	930,749	60,092
ISD-COMMUNICATIONS								
ISD-INFO TECH SVCS								
ISD-PARKING								
ISD-POWER PLANTS								
ISD-GENERAL	(17,701)	(57,788)	28,102	6,469,464	4,568,150	196,648	961,486	27,536
HUMAN RESOURCES	10,682	4,376		563,551	230,575	188,620	5,198	3,286
SHERIFF				34,751,906	104,789	(18,125)	(254,686)	(214,200)
TREASURER & TAX COLL	308	110		19,323	56,221	5,986	90,252	1,093
EB-LACERA								
EB-WORKERS COMP								
EB-LT DISABILITY								
EB-GENERAL	2,400	(953)		(138,183)	(73,708)	(13,922)	10,514	6,341
UNALLOCATED SPACE	659	297		13,338	69,031	22,140	35,426	2,401
Total Indirect Costs	36,233	(108,765)	4,199,687	46,934,999	9,302,466	2,726,708	1,342,089	(446,945)
Roll-Forward Amount	(205,749)	(112,118)	2,678,808	19,017,203	(8,770,428)	(1,197,429)	(714,138)	(722,182)
Net Costs	(169,517)	(220,883)	6,878,494	65,952,203	532,039	1,529,279	627,950	(1,169,127)
Adjustments					(3,824,886)			
Claimable Costs	(169,517)	(220,883)	6,878,494	65,952,203	(3,292,847)	1,529,279	627,950	(1,169,127)

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EXHIBIT A

	PH-ANTELOPE VAL							REGISTRAR/COUNTY
	REHAB	PH-CALIF CHILD SVCS	PH-OFFICE OF AIDS	PUBLIC LIBRARY	PUBLIC SOCIAL SVCS	PUBLIC WORKS	REGIONAL PLANNING	CLERK
RESTATED COST								
Allocated Indirect Costs								
OUTSIDE AUDITORS	701	9,790	2,104	9,041	111,703	43,323	2,535	8,704
RENTAL EXPENSES	(4,110)	155,050	(215,296)	23,512	(935,805)	(86,441)	(66,639)	(987,640)
BUILDING USE ALLOWANCE					1,706,552	299,039	58,394	956,108
EQUIPMENT USE ALLOWANCE							52,925	470,611
VEHICLE EQUIP DEPRECIATION					152,860			
UTILITY EXPENSE	(338,263)			(9,021)	(116,088)	(526,013)	(86,716)	(51,091)
AUDITOR-CONTROLLER	63,948	583,453	210,961	682,079	6,113,714	1,361,075	327,883	515,728
BOARD OF SUPERVISORS	1,754	15,222	162,440	25,537	(48,807)	(396,597)	(2,471)	10,201
CHIEF EXEC OFFICE	1,196	(22,378)	11,167	162,794	1,475,631	(128,413)	178,749	219,776
CHIEF INFO OFFICER	4,541	39,397	9,538	80,858	707,835	185,965	9,798	60,641
COUNTY COUNSEL	(147)			(9,203)	(86,336)	(306,221)	603,492	(30,982)
INS-ADMIN								
INS-J&D								
INSURANCE	113,816	201,103	49,741	492,980	3,377,019	(12,190,092)	128,352	676,219
ISD-COMMUNICATIONS								
ISD-INFO TECH SVCS								
ISD-PARKING								
ISD-POWER PLANTS								
ISD-GENERAL	1,918,715	(5,933)	(6,180)	(220,840)	556,285	(1,276,590)	28,937	361,905
HUMAN RESOURCES	27,327	37,675	(3,276)	68,005	574,544	2,468	31,088	190,972
SHERIFF	(236,250)	(24,887)	(116,188)	(395,305)	1,052,835	(23,041)	(80,173)	28,077
TREASURER & TAX COLL	440	3,822	925	191,004	1,779,039	79,133	(30,413)	52,476
EB-LACERA								
EB-WORKERS COMP								
EB-LT DISABILITY								
EB-GENERAL	4,254	32,920	9,072	(6,132)	(317,320)	(25,800)	18,349	(337,354)
UNALLOCATED SPACE	736	10,283	2,210	9,497	117,340	45,509	2,663	9,143
<b>Total Indirect Costs</b>	<b>1,558,659</b>	<b>1,035,517</b>	<b>117,218</b>	<b>1,104,806</b>	<b>16,221,000</b>	<b>(12,942,697)</b>	<b>1,176,754</b>	<b>2,153,494</b>
<b>Roll-Forward Amount</b>	<b>1,768,228</b>	<b>(253,178)</b>	<b>(1,161,284)</b>	<b>(2,807,581)</b>	<b>1,998,101</b>	<b>(17,545,611)</b>	<b>(824,503)</b>	<b>(1,237,756)</b>
<b>Net Costs</b>	<b>3,326,887</b>	<b>782,338</b>	<b>(1,044,066)</b>	<b>(1,702,775)</b>	<b>18,219,100</b>	<b>(30,488,308)</b>	<b>352,251</b>	<b>915,738</b>
<b>Adjustments</b>								
<b>Claimable Costs</b>	<b>3,326,887</b>	<b>782,338</b>	<b>(1,044,066)</b>	<b>(1,702,775)</b>	<b>18,219,100</b>	<b>(30,488,308)</b>	<b>352,251</b>	<b>915,738</b>

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EXHIBIT A

BUILDING USE  
 ALLOWANCE

	SHERIFF	TCO - COUNTY	TCO - FEES	TCO - STATE	ALL OTHERS	OUTSIDE AUDITORS	RENTAL EXPENSES	BUILDING USE ALLOWANCE
RESTATED COST						1,223,050	376,232,727	59,672,697
Allocated Indirect Costs								
OUTSIDE AUDITORS		464			70			
RENTAL EXPENSES		11,504,614		561,529	80,683,625			
BUILDING USE ALLOWANCE		5,362,855			3,941,106			
EQUIPMENT USE ALLOWANCE					997,614			
VEHICLE EQUIP DEPRECIATION					59,540			
UTILITY EXPENSE		1,525		652,733	5,601,416			
AUDITOR-CONTROLLER		344,573	2,001,496		4,120,696			
BOARD OF SUPERVISORS		10,549			53,231,395			
CHIEF EXEC OFFICE		295,361	154,270	30,180	26,353,921			
CHIEF INFO OFFICER		27,301			283			
COUNTY COUNSEL		18,245			3,061,011			
INS-ADMIN								
INS-J&D								
INSURANCE		562,235			(3,569,459)			
ISD-COMMUNICATIONS								
ISD-INFO TECH SVCS								
ISD-PARKING								
ISD-POWER PLANTS								
ISD-GENERAL		9,094,317	(419,080)	(1,445,053)	12,156,860			
HUMAN RESOURCES		127,842	(1,772)		848,492			
SHERIFF		(18,925)			1,240,209,624			
TREASURER & TAX COLL		2,648	152,874		26,065,100			
EB-LACERA								
EB-WORKERS COMP								
EB-LT DISABILITY								
EB-GENERAL		(4,243)	(53,330)		3			
UNALLOCATED SPACE		488			74			
Total Indirect Costs		27,329,849	1,834,457	(200,610)	1,453,761,369			
Roll-Forward Amount	(51,405,155)	(7,828,090)	(1,770,299)	(2,979,473)	1,280,533,303			
Net Costs	(51,405,155)	19,501,758	64,158	(3,180,083)	2,734,294,673			
Adjustments	51,405,155							
Claimable Costs		19,501,758	64,158	(3,180,083)	2,734,294,673			

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	EQUIPMENT USE ALLOWANCE	VEHICLE EQUIP DEPRECIATION	UTILITY EXPENSE	AUDITOR-CONTROLLER	BOARD OF SUPERVISORS	CHIEF EXEC OFFICE	CHIEF INFO OFFICER	COUNTY COUNSEL
RESTATED COST	46,688,901	33,672,317	160,867,214	127,406,217	94,499,582	66,693,205	4,607,087	82,004,775
Allocated Indirect Costs								
OUTSIDE AUDITORS				7,517	5,591	8,359	477	9,636
RENTAL EXPENSES				(131,862)	(462,825)	(364,149)	6,482	(276,344)
BUILDING USE ALLOWANCE				145,868	154,914	457,000	389	231,170
EQUIPMENT USE ALLOWANCE				80,690	278,827	307,273	15,338	91,410
VEHICLE EQUIP DEPRECIATION					134,435	71,775		
UTILITY EXPENSE				(224,172)	(511,369)	(334,451)		(155,604)
AUDITOR-CONTROLLER				1,516,060	65,093	1,076,355	109,861	280,246
BOARD OF SUPERVISORS				41,179	1,536,971	111,580	10,105	31,265
CHIEF EXEC OFFICE				(293,208)	36,494	78,199	42,441	209,565
CHIEF INFO OFFICER				26,879	19,681	23,170	1,034	28,159
COUNTY COUNSEL				350,819	(189,939)	2,169,146	73,132	
INS-ADMIN								
INS-J&D								
INSURANCE				461,948	1,270,151	1,674,080	29,667	2,331,843
ISD-COMMUNICATIONS								
ISD-INFO TECH SVCS								
ISD-PARKING								
ISD-POWER PLANTS								
ISD-GENERAL				1,887,464	(727,523)	1,306,331	556,772	208,984
HUMAN RESOURCES				(2,740,444)	48,653	(58,012)	27,056	76,473
SHERIFF				(22,448)	49,478	1,474,846	(39,658)	(123)
TREASURER & TAX COLL				(20,827)	(3,543)	(20,116)	108	2,610
EB-LACERA								
EB-WORKERS COMP								
EB-LT DISABILITY								
EB-GENERAL				(16,232)	32,816	(8,698)	(169)	7,427
UNALLOCATED SPACE				7,851	5,839	8,731	498	10,064
Total Indirect Costs								
Roll-Forward Amount								
Net Costs								
Adjustments								
Claimable Costs								

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	INS-ADMIN	INS-J&D	INSURANCE	ISD-COMMUNICATIONS	ISD-INFO TECH SVCS	ISD-PARKING	ISD-POWER PLANTS	ISD-GENERAL
RESTATED COST			167,399,281					445,084,390
Allocated Indirect Costs								
OUTSIDE AUDITORS								27,662
RENTAL EXPENSES				57,512	309,035	12,071,690		(2,775,187)
BUILDING USE ALLOWANCE				57,571	320,156	2,579,549		458,603
EQUIPMENT USE ALLOWANCE								6,489,886
VEHICLE EQUIP DEPRECIATION					108,688			865,055
UTILITY EXPENSE				183,557	1,491,790	1,124,091		(2,162,288)
AUDITOR-CONTROLLER								486,262
BOARD OF SUPERVISORS								39,810
CHIEF EXEC OFFICE	3,594,719			590	3,163	135,787		494,483
CHIEF INFO OFFICER								108,136
COUNTY COUNSEL		(151,302)						663,161
INS-ADMIN			3,594,719					
INS-J&D			(151,302)					
INSURANCE								146,072
ISD-COMMUNICATIONS								306,753
ISD-INFO TECH SVCS								2,821,649
ISD-PARKING								16,409,469
ISD-POWER PLANTS								
ISD-GENERAL				7,524	588,816	498,353		8,644,037
HUMAN RESOURCES								86,950
SHERIFF								(307,890)
TREASURER & TAX COLL								9,033
EB-LACERA								
EB-WORKERS COMP								
EB-LT DISABILITY								
EB-GENERAL								31,590
UNALLOCATED SPACE								28,891
Total Indirect Costs								
Roll-Forward Amount								
Net Costs								
Adjustments								
Claimable Costs								

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	HUMAN RESOURCES	SHERIFF	TREASURER & TAX COLL	EB-LACERA	EB-WORKERS COMP	EB-LT DISABILITY	EB-GENERAL	UNALLOCATED SPACE
RESTATED COST	41,367,313	2,612,667,054	67,850,120				7,420,847	
Allocated Indirect Costs								
OUTSIDE AUDITORS	4,565	262,741	5,037	5,099				
RENTAL EXPENSES	74,283	(19,476,963)	(465,372)					1,116,078
BUILDING USE ALLOWANCE	26,599	20,594,015	376,622					19,879
EQUIPMENT USE ALLOWANCE	54,504	21,195,713	160,748					
VEHICLE EQUIP DEPRECIATION		17,262,063	6,896					
UTILITY EXPENSE	(50,575)	(57,145)	(336,605)					73,766
AUDITOR-CONTROLLER	424,848	6,779,519	643,935	(140,088)	(893,146)			
BOARD OF SUPERVISORS	(307,020)	(164,944)	25,874	(87,162)				
CHIEF EXEC OFFICE	202,260	2,176,080	134,333	47,721	(939,496)	2,963		11,431
CHIEF INFO OFFICER	17,499	1,003,707	26,406	19,430				
COUNTY COUNSEL	191,679	555,867	3,029,782	1,733	(222,814)			
INS-ADMIN								
INS-J&D								
INSURANCE	115,590	(5,538,798)	84,771	106,047	156,040	2,556		
ISD-COMMUNICATIONS								
ISD-INFO TECH SVCS								
ISD-PARKING								
ISD-POWER PLANTS								
ISD-GENERAL	412,331	2,035,840	657,656	820				61,576
HUMAN RESOURCES	419,473	3,019,918	99,117	100,706				
SHERIFF	(61)		(162,313)	(5,898)				
TREASURER & TAX COLL	(5,161)	90,263	935,701	958				
EB-LACERA							50,903	
EB-WORKERS COMP							(1,899,416)	
EB-LT DISABILITY							5,519	
EB-GENERAL	(9,567)	(446,663)	(7,992)	(3,789)				
UNALLOCATED SPACE	4,768	274,412	5,261	5,325				
Total Indirect Costs								
Roll-Forward Amount								
Net Costs								
Adjustments								
Claimable Costs								

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	AGENCY-WIDE TOTAL
RESTATED COST	4,395,356,777
Allocated Indirect Costs	
OUTSIDE AUDITORS	1,223,050
RENTAL EXPENSES	376,232,727
BUILDING USE ALLOWANCE	59,672,697
EQUIPMENT USE ALLOWANCE	46,688,901
VEHICLE EQUIP DEPRECIATION	33,672,317
UTILITY EXPENSE	160,867,214
AUDITOR-CONTROLLER	128,483,297
BOARD OF SUPERVISORS	96,243,325
CHIEF EXEC OFFICE	74,674,625
CHIEF INFO OFFICER	5,440,617
COUNTY COUNSEL	85,091,556
INS-ADMIN	3,594,719
INS-J&D	(151,302)
INSURANCE	170,842,698
ISD-COMMUNICATIONS	306,753
ISD-INFO TECH SVCS	2,821,649
ISD-PARKING	16,409,469
ISD-POWER PLANTS	
ISD-GENERAL	477,956,527
HUMAN RESOURCES	42,943,328
SHERIFF	2,662,232,680
TREASURER & TAX COLL	73,069,978
EB-LACERA	50,903
EB-WORKERS COMP	(1,899,416)
EB-LT DISABILITY	5,519
EB-GENERAL	5,577,853
UNALLOCATED SPACE	1,282,730
Total Indirect Costs	
Roll-Forward Amount	
Net Costs	
Adjustments	
Claimable Costs	