



BETTY T. YEE
California State Controller
Division of Accounting and Reporting

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Los Angeles
Los Angeles, California

Date: September 30, 2016
Filing Ref: LOS17

Pursuant to federal Office of Management and Budget (OMB) Circular 2 CFR Part 225, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2016-17** 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.

SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST ALLOCATIONS

The indirect overhead and support service costs listed in **Exhibit A** (attached) are formally approved as actual costs for the **2013-14** fiscal year and as estimated costs for the **2016-17** 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, 2016**, for further allocation to federal grants and contracts performed by the respective county departments.

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

- | | |
|------------------------------|-----------------------------|
| 1. Employee Fringe Benefits | 8. County Counsel |
| 2. Rental Expenses | 9. Insurance |
| 3. Utility Expense | 10. ISD General |
| 4. Auditor-Controller | 11. Human Resources |
| 5. Board of Supervisors | 12. Sheriff-County |
| 6. Chief Executive Officer | 13. Treasurer-Tax Collector |
| 7. Chief Information Officer | 14. EB General |

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.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles, (2) that similar types of costs have been accorded consistent accounting treatment, and (3) that the information provided by the county 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 2 CFR Part 225, 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 in the amount of \$909,044 included in Exhibit A should not be included when calculating carry-forward in the Countywide Cost Allocation Plan for FY 2019-20.

SECTION IV: ACCEPTANCE

COUNTY OF LOS ANGELES

**BETTY T. YEE
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
Auditor-Controller

Title

10-3-2016

10-3-2016

Date

Date

**Negotiated by Darlene Justice
Telephone (916) 323-2369**

cc: State and Federal Agencies

Attachment

LOS ANGELES COUNTY
Cost Determination Model
Stepdown Allocation Report
PLAN YEAR 2016-2017

CCAP2017

EXHIBIT A

RESTATED COST	AG		ALT PUBLIC					
	Non-Service Total	COMM/WTS&MEAS	DEFENDER	ANIMAL CONTROL	ASSESSOR	BEACHES & HARBORS	CHILDRENS SERVICES	CHILD SUPPORT SVCS
Allocated Indirect Costs								
OUTSIDE AUDITORS	989,000	2,112	3,501	1,713	8,546	1,315	47,521	9,101
RENTAL EXPENSES	32,041,395	(158,661)	202,920	(223,674)	(389,405)	(648,889)	(1,093,679)	(1,217,759)
BUILDING USE ALLOWANCE	55,970,307	158,909	182,302	368,890	408,325	673,397	928,615	409,031
EQUIPMENT USE ALLOWANCE	40,995,023	665,666	42,997	130,244	407,024	584,782		
REFURBISHMENT EXPENSE	50,124,796						125,338	
VEHICLE EQUIP DEPRECIATION	35,714,176	567,638	7,081	377,416	9,639	295,344	31,669	
UTILITY EXPENSE	10,775,807	(1,167)	(78,882)	8,309	(495,266)	174	(81)	29,535
AUDITOR-CONTROLLER	48,776,956	431,183	214,118	816,494	865,145	851,348	2,962,029	564,064
BOARD OF SUPERVISORS	60,388,987	33,062	2,536	(1,550)	141,262	9,036	250,500	51,616
CHIEF EXEC OFFICE	40,010,580	161,742	116,142	313,495	389,841	94,047	7,189,202	206,570
CHIEF INFO OFFICER	6,304,642	132,633	57,708	84,000	351,414	63,841	1,722,849	385,932
COUNTY COUNSEL	4,841,383	53,047	2,664	174,198	(3,964)	(35,988)	(332,612)	205
INS-ADMIN								
INS-J&D								
INSURANCE	22,343,944	379,516	233,993	60,720	293,035	96,744	1,278,014	375,392
ISD-COMMUNICATIONS								
ISD-INFO TECH SVCS								
ISD-PARKING								
ISD-POWER PLANTS								
ISD-GENERAL	40,760,385	106,223	(9,580)	(181,873)	354,040	440,382	1,346,366	(22,791)
HUMAN RESOURCES	11,052,130	63,113	50,369	69,511	227,863	220,451	622,169	141,107
SHERIFF-COUNTY	1,285,122,918	(149)	101,323	(1,847)	9,155	(699)	654,951	205,185
TREASURER & TAX COLL	26,811,265	258,409	1,692	(20,778)	(160,245)	4,233	(4,254)	17,672
EB-LACERA								
EB-WORKERS COMP								
EB-LT DISABILITY								
EB-GENERAL	(138,090)	(18,140)	3,203	6,550	16,312	16,969	184,580	38,230
UNALLOCATED SPACE	259,334	872	1,446	708	3,531	543	19,633	3,760
Total Indirect Costs	1,773,144,939	2,836,007	1,135,534	1,982,527	2,436,253	2,667,028	15,932,809	1,196,850
Roll-Forward Amount	139,071,825	618,280	205,106	378,444	286,808	527,028	7,412,922	(680,037)
Net Costs	1,912,216,764	3,454,288	1,340,639	2,360,971	2,723,061	3,194,056	23,345,731	516,813
Adjustments	909,044							909,044
Claimable Costs	1,913,125,808	3,454,288	1,340,639	2,360,971	2,723,061	3,194,056	23,345,731	1,425,857

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-OFFICE OF MGND CARE	DHS-COASTAL NETWORK
RESTATED COST								
Allocated Indirect Costs								
OUTSIDE AUDITORS	3,065	332	1,654	21,279	54,765	10,847	1,448	117,265
RENTAL EXPENSES	(475,989)	(1)	(270,911)	1,474,089	(197,327)	111,542	(1,217)	7,138,916
BUILDING USE ALLOWANCE	354,533	18,094	276,230	859,818	3,603,767			
EQUIPMENT USE ALLOWANCE		8,039	380,479	1,357,356	11,893,658			
REFURBISHMENT EXPENSE	353,639			21,068	108,245			49,568
VEHICLE EQUIP DEPRECIATION			79,282	328,709	8,917,591			
UTILITY EXPENSE	(73,905)	(20,377)	(8,894)	(504,231)	376,666	113,384		89,509
AUDITOR-CONTROLLER	255,705	58,538	692,914	743,505	1,313,575	6,270,092		
BOARD OF SUPERVISORS	31,069	(13,693)	16,482	15,881	174,980	699,049		
CHIEF EXEC OFFICE	(99,593)	158,410	159,684	514,107	(684,715)	(1,184,478)	41,057	987,224
CHIEF INFO OFFICER	117,988	14,001	51,898	100,297	408,452	1,304,754	16,376	368,134
COUNTY COUNSEL	(4,338)	20,535	34,003	70,696	(21,249)	258,086	(3,148)	114
INS-ADMIN								
INS-J&D								
INSURANCE	503,041	18,229	(162,371)	69,854	(3,747,477)	(2,649,939)	(102,007)	2,538,123
ISD-COMMUNICATIONS								
ISD-INFO TECH SVCS								
ISD-PARKING								
ISD-POWER PLANTS								
ISD-GENERAL	124,908	25,437	39,861	(10,833)	305,147	(553,073)	(11,221)	(258,040)
HUMAN RESOURCES	246,357	23,628	96,870	349,819	322,192	(1,335,451)	50,564	594,628
SHERIFF-COUNTY	137,967			106,133		522,278		475,211
TREASURER & TAX COLL.	3,539	265	92,009	16,070	16,777	102,697	1,300	(187,277)
EB-LACERA								
EB-WORKERS COMP								
EB-LT DISABILITY								
EB-GENERAL	18,719	12,241	3,187	(14,749)	(145,242)	(53,561)	(2,120)	31,580
UNALLOCATED SPACE	1,266	137	683	8,791	22,625	4,481	598	12,745
Total Indirect Costs	1,497,972	323,815	1,483,059	5,527,658	22,722,430	3,620,710	(8,370)	11,957,699
Roll-Forward Amount	1,874,965	162,591	2,521	(535,589)	1,145,497	8,552,454	(5,170)	20,154,307
Net Costs	3,372,937	486,406	1,485,579	4,992,070	23,867,927	12,173,164	(13,539)	32,112,006
Adjustments								
Claimable Costs	3,372,937	486,406	1,485,579	4,992,070	23,867,927	12,173,164	(13,539)	32,112,006

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	DHS-JUV CT HLTH SVCS	DHS-ANTELOPE VAL NETWORK	DHS-LAC+USC NETWORK	DHS-SOUTHWEST NETWORK	DHS-SF VAL CARE NETWORK	DHS-RANCHO NRC	MENTAL HEALTH	MIL/VET AFFAIRS
RESTATED COST								
Allocated Indirect Costs								
OUTSIDE AUDITORS	1,795	12,362	199,183	29,390	75,945	37,847	33,212	146
RENTAL EXPENSES	1	37,710	(1,320,333)	(7,758,054)	1,405,984	(5,190,423)	(697,793)	3,461,675
BUILDING USE ALLOWANCE							666,136	857,367
EQUIPMENT USE ALLOWANCE							757,889	1,403
REFURBISHMENT EXPENSE	4,962					3,918	649,698	
VEHICLE EQUIP DEPRECIATION							318,446	
UTILITY EXPENSE	23,193	54,505	(3,470,463)	(53,426)	118,139	106,699	37,824	1,234
AUDITOR-CONTROLLER							2,057,521	116,867
BOARD OF SUPERVISORS							219,731	13,395
CHIEF EXEC OFFICE	38,854	162,053	1,311,984	261,625	525,149	261,496	(73,946)	121,052
CHIEF INFO OFFICER	18,881	42,106	672,955	78,090	236,243	125,972	613,444	6,911
COUNTY COUNSEL		(88)	46,396	(1,791)	(835)	(3,848)	172,223	(374)
INS-ADMIN								
INS-J&D								
INSURANCE	235,703	228,958	(6,501,471)	1,991,960	2,067,079	625,590	1,679,644	8,181
ISD-COMMUNICATIONS								
ISD-INFO TECH SVCS								
ISD-PARKING								
ISD-POWER PLANTS								
ISD-GENERAL	7,922	(8,109)	(189,603)	(70,786)	(98,024)	320,118	(6,958)	(92,441)
HUMAN RESOURCES	31,283	130,011	1,187,095	241,121	384,014	221,460	330,547	49,206
SHERIFF-COUNTY		(946,745)	2,287,322	620,155	342,005	609,317	2,109,718	56,228
TREASURER & TAX COLL	1,498	(1,485)	(1,439,997)	(6,149)	(72,111)	2,127	(122,986)	313
EB-LACERA								
EB-WORKERS COMP								
EB-LT DISABILITY								
EB-GENERAL	(17,327)	7	45,631	6,421	44	15,121	183,227	228
UNALLOCATED SPACE	742	1,344	21,649	3,194	8,254	4,114	13,721	60
Total Indirect Costs	347,507	(287,371)	(7,149,652)	(4,658,249)	4,991,885	(2,860,493)	8,941,300	4,601,450
Roll-Forward Amount	(265,738)	(778,191)	(12,833,858)	(2,868,019)	5,496,723	2,074,824	5,250,828	4,386,452
Net Costs	81,768	(1,065,562)	(19,983,510)	(7,526,267)	10,488,608	(785,669)	14,192,127	8,987,902
Adjustments								
Claimable Costs	81,768	(1,065,562)	(19,983,510)	(7,526,267)	10,488,608	(785,669)	14,192,127	8,987,902

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EXHIBIT A

	MUSEUM OF ART	MUSEUM OF NAT HIST	MUSIC CENTER	PARKS & RECREATION	PROBATION	PUBLIC DEFENDER	PH-PROGRAMS	PH-SUBSTANCE ABUSE
RESTATED COST								
Allocated Indirect Costs								
OUTSIDE AUDITORS	353	115		7,354	37,343	11,802	19,369	1,411
RENTAL EXPENSES	(896,913)	(292,914)	626,504	(7,144,903)	(2,971,927)	414,144	(1,192,316)	(33,878)
BUILDING USE ALLOWANCE	894,593	384,774	765,934	8,206,625	3,776,510	730,757	729,900	6,782
EQUIPMENT USE ALLOWANCE		16,210	4,348	1,149,348	1,146,079	114,434	1,810,407	9,806
REFURBISHMENT EXPENSE				2,849,138	1,276,535	16,461		
VEHICLE EQUIP DEPRECIATION				520,950	889,191	33,078	602,501	9,749
UTILITY EXPENSE	5,242	15,513	793,757	(66,877)	(864,093)	(175,923)	20,487	(735)
AUDITOR-CONTROLLER	37,601	(608)		2,365,828	2,834,308	1,130,191	114,189	166,009
BOARD OF SUPERVISORS	1,410	323	1,768,042	38,994	190,907	13,336	122,338	4,824
CHIEF EXEC OFFICE	79,780	72,765	5,945	449,881	956,999	297,440	106,268	12,952
CHIEF INFO OFFICER	4,561	1,305		384,644	705,758	344,999	864,309	19,504
COUNTY COUNSEL	182	3,080	3,095	292,541	229,283	6,845	(348,392)	152,859
INS-ADMIN								
INS-I&D								
INSURANCE	9,391	29,532	3,705	136,113	370,618	220,660	(671,661)	59,507
ISD-COMMUNICATIONS								
ISD-INFO TECH SVCS								
ISD-PARKING								
ISD-POWER PLANTS								
ISD-GENERAL	(12,510)	(50,669)	3,959	1,797,185	5,029,407	90,703	445,210	(518)
HUMAN RESOURCES	27,811	6,073		575,627	1,079,667	179,177	112,357	11,540
SHERIFF-COUNTY				38,643,177	3,646,406	134,444	835,718	(91,657)
TREASURER & TAX COLL	362	104		24,447	83,641	6,900	82,722	1,548
EB-LACERA								
EB-WORKERS COMP								
EB-LT DISABILITY								
EB-GENERAL	4,686	(248)		(89,863)	(91,860)	(50,501)	(58,684)	5,102
UNALLOCATED SPACE	146	47		3,038	15,428	4,876	8,002	583
Total Indirect Costs	156,693	185,404	3,975,292	50,143,248	18,340,201	3,523,822	3,602,724	335,388
Roll-Forward Amount	115,066	336,282	(49,936)	16,068,659	9,579,677	79,838	1,352,736	461,519
Net Costs	271,758	521,685	3,925,356	66,211,907	27,919,878	3,603,660	4,955,459	796,906
Adjustments								
Claimable Costs	271,758	521,685	3,925,356	66,211,907	27,919,878	3,603,660	4,955,459	796,906

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RESTATED COST	PH-ANTELOPE VAL	PH-CALIF CHILD SVCS	PH-DIV OF HIV/STD	PUBLIC LIBRARY	PUBLIC SOCIAL SVCS	PUBLIC WORKS	REGIONAL PLANNING	REGISTRAR/COUNTY
	REHAB							CLERK
Allocated Indirect Costs								
OUTSIDE AUDITORS	379	5,340	1,223	5,199	66,524	24,685	1,446	4,905
RENTAL EXPENSES	(4,308)	44,484	(111,396)	(715,889)	(1,659,255)	(86,162)	(57,887)	(888,432)
BUILDING USE ALLOWANCE	48,801				1,711,949	298,982	58,061	998,507
EQUIPMENT USE ALLOWANCE	15,516	86,340	14,514				54,124	518,549
REFURBISHMENT EXPENSE				59,836		139,922		95,037
VEHICLE EQUIP DEPRECIATION	37,451	17,135	17,135		110,547			
UTILITY EXPENSE	(342,991)			35,962	3,335	(155,025)	27,614	(21,232)
AUDITOR-CONTROLLER	58,987	514,825	599,299	675,100	5,832,590	1,231,805	333,475	511,627
BOARD OF SUPERVISORS	1,759	14,609	381,156	37,622	325,990	(418,715)	(289,823)	40,010
CHIEF EXEC OFFICE	3,492	1,433	17,502	183,457	2,197,705	26,307	123,372	392,005
CHIEF INFO OFFICER	7,111	59,059	16,278	311,181	3,368,826	741,667	43,760	591,743
COUNTY COUNSEL	46	37,242	76,754	(1,756)	5,021	(293,973)	726,912	(39,004)
INS-ADMIN								
INS-J&D								
INSURANCE	16,262	174,933	80,177	362,197	3,071,929	381,000	130,272	481,097
ISD-COMMUNICATIONS								
ISD-INFO TECH SVCS								
ISD-PARKING								
ISD-POWER PLANTS								
ISD-GENERAL	(137,983)	(5,524)	(8,126)	(748,869)	(4,646,148)	(1,396,797)	(9,927)	112,747
HUMAN RESOURCES	4,007	47,499	7,761	143,353	1,372,530	201,472	19,833	215,899
SHERIFF-COUNTY	295,945	31,302	(16,144)	56,739	5,458,688	(8,104)	107,882	338,945
TREASURER & TAX COLL	564	4,687	1,292	277,660	3,285,511	148,870	(17,450)	58,304
EB-LACERA								
EB-WORKERS COMP								
EB-LT DISABILITY								
EB-GENERAL	(13,443)	10,448	4,309	8,278	(103,927)	5,653	(11,514)	(64,727)
UNALLOCATED SPACE	156	2,206	505	2,148	27,483	10,198	598	2,026
Total Indirect Costs	(8,249)	1,046,020	1,082,239	692,219	20,429,298	851,785	1,240,746	3,348,007
Roll-Forward Amount	824,567	68,973	1,433,745	(1,839,594)	7,052,380	3,949,810	93,022	2,299,247
Net Costs	816,318	1,114,993	2,515,984	(1,147,374)	27,481,678	4,801,595	1,333,767	5,647,255
Adjustments								
Claimable Costs	816,318	1,114,993	2,515,984	(1,147,374)	27,481,678	4,801,595	1,333,767	5,647,255

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	SHERIFF-COURTS	SHERIFF-CUSTODY	SHERIFF-PATROL	TCO - COUNTY	TCO - FEES	TCO - STATE	ALL OTHERS
RESTATED COST							
Allocated Indirect Costs							
OUTSIDE AUDITORS	15,960	35,169	62,326	256			13,501
RENTAL EXPENSES	(124,542)	(17,008,396)	(947,420)	10,303,869		695,564	59,904,645
BUILDING USE ALLOWANCE	294,769	14,872,221	4,046,394	4,579,347			3,799,985
EQUIPMENT USE ALLOWANCE	51,111	1,133,468	17,120,922				1,520,308
REFURBISHMENT EXPENSE	338					67,302	44,303,790
VEHICLE EQUIP DEPRECIATION	613,899	8,340	20,801,830				1,119,555
UTILITY EXPENSE	543,953	3,596,290	790,552	1,623		(6,471,707)	16,787,585
AUDITOR-CONTROLLER	1,439,199	3,369,395	5,413,935	34,978	1,176,695		2,724,431
BOARD OF SUPERVISORS	40,463	95,532	151,376	1,032	(15,197)		56,239,641
CHIEF EXEC OFFICE	347,904	822,667	1,300,425	255,078	190,984	25,825	21,169,392
CHIEF INFO OFFICER	163,577	386,205	611,961	4,171			(9,300,853)
COUNTY COUNSEL				(4,038)			3,570,755
INS-ADMIN							
INS-J&D							
INSURANCE	502,463	1,186,350	3,028,951	351,143			12,898,795
ISD-COMMUNICATIONS							
ISD-INFO TECH SVCS							
ISD-PARKING							
ISD-POWER PLANTS							
ISD-GENERAL	240,609	232,108	840,233	9,068,274	(792,547)	(226,187)	29,378,684
HUMAN RESOURCES	505,081	1,190,317	1,889,502	12,878	21,367		(889,549)
SHERIFF-COUNTY				141,713			1,228,260,354
TREASURER & TAX COLL	12,981	30,649	48,564	331	(23,524)		24,279,784
EB-LACERA							
EB-WORKERS COMP							
EB-LT DISABILITY							
EB-GENERAL	(16,657)	8,924	(70,700)	119	55,370		37
UNALLOCATED SPACE	6,594	14,529	25,749	106			17
Total Indirect Costs	4,637,701	9,973,766	55,114,599	24,750,878	613,148	(5,909,202)	1,495,780,858
Roll-Forward Amount	596,070	431,468	39,994,346	(2,634,521)	(2,745,711)	5,446,887	15,594,151
Net Costs	5,233,770	10,405,234	95,108,946	22,116,356	(2,132,564)	(462,316)	1,511,375,009
Adjustments							
Claimable Costs	5,233,770	10,405,234	95,108,946	22,116,356	(2,132,564)	(462,316)	1,511,375,009

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	OUTSIDE AUDITORS	RENTAL EXPENSES	BUILDING USE ALLOWANCE	EQUIPMENT USE ALLOWANCE	REFURBISHMENT EXPENSE	VEHICLE EQUIP DEPRECIATION	UTILITY EXPENSE	AUDITOR-CONTROLLER
RESTATED COST	1,069,405	379,155,775	62,742,793	54,045,970	50,372,412	37,545,217	197,896,588	122,738,980
Allocated Indirect Costs								
OUTSIDE AUDITORS								4,303
RENTAL EXPENSES								(143,567)
BUILDING USE ALLOWANCE								147,190
EQUIPMENT USE ALLOWANCE								71,666
REFURBISHMENT EXPENSE								1,154
VEHICLE EQUIP DEPRECIATION								
UTILITY EXPENSE								(198,389)
AUDITOR-CONTROLLER								2,014,881
BOARD OF SUPERVISORS								79,455
CHIEF EXEC OFFICE								(87,724)
CHIEF INFO OFFICER								131,396
COUNTY COUNSEL								307,758
INS-ADMIN								
INS-J&D								
INSURANCE								3,329,952
ISD-COMMUNICATIONS								
ISD-INFO TECH SVCS								
ISD-PARKING								
ISD-POWER PLANTS								
ISD-GENERAL								73,212
HUMAN RESOURCES								(2,740,698)
SHERIFF-COUNTY								141,809
TREASURER & TAX COLL								(7,987)
EB-LACERA								
EB-WORKERS COMP								
EB-LT DISABILITY								
EB-GENERAL								5,819
UNALLOCATED SPACE								1,764
Total Indirect Costs								
Roll-Forward Amount								
Net Costs								
Adjustments								
Claimable Costs								

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	BOARD OF SUPERVISORS	CHIEF EXEC OFFICE	CHIEF INFO OFFICER	COUNTY COUNSEL	INS-ADMIN	INS-J&D	INSURANCE	ISD-COMMUNICATIONS
RESTATED COST	97,667,840	73,401,311	16,316,648	88,040,653			173,103,097	
Allocated Indirect Costs								
OUTSIDE AUDITORS	3,460	4,594	331	5,659				
RENTAL EXPENSES	(705,865)	(279,079)	(193)	(238,161)				93,195
BUILDING USE ALLOWANCE	155,609	501,000	389	231,793				57,324
EQUIPMENT USE ALLOWANCE	339,512	379,116	7,520	126,052				
REFURBISHMENT EXPENSE								
VEHICLE EQUIP DEPRECIATION	177,950							
UTILITY EXPENSE	(509,737)	(84,629)		(137,985)				182,924
AUDITOR-CONTROLLER	430,641	957,782	191,721	281,431			(65,242)	
BOARD OF SUPERVISORS	1,611,205	84,023	(4,503)	37,646				
CHIEF EXEC OFFICE	235,110	557,563	84,898	249,470	2,893,296	64,173		785
CHIEF INFO OFFICER	40,204	121,011	5,680	135,698				
COUNTY COUNSEL	(129,590)	1,627,930	268,314			(1,128,487)		
INS-ADMIN							2,893,296	
INS-J&D							(1,064,314)	
INSURANCE	395,293	1,018,124	6,045	2,309,184				
ISD-COMMUNICATIONS								
ISD-INFO TECH SVCS								
ISD-PARKING								
ISD-POWER PLANTS								
ISD-GENERAL	(992,574)	232,435	146,555	83,952				15,100
HUMAN RESOURCES	105,394	582,896	4,867	52,468			2,170	
SHERIFF-COUNTY	620,532	1,946,785		(349)				
TREASURER & TAX COLL	(2,307)	(15,285)	159	(1,318)				
EB-LACERA								
EB-WORKERS COMP								
EB-LT DISABILITY								
EB-GENERAL	21,821	10,636	82	10,233				
UNALLOCATED SPACE	1,418	1,883	136	2,319				
Total Indirect Costs								
Roll-Forward Amount								
Net Costs								
Adjustments								
Claimable Costs								

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	ISD-INFO TECH SVCS	ISD-PARKING	ISD-POWER PLANTS	ISD-GENERAL	HUMAN RESOURCES	SHERIFF	TREASURER & TAX COLL	EB-LACERA
RESTATED COST				468,042,314	45,206,778	2,033,148,192	67,367,096	
Allocated Indirect Costs								
OUTSIDE AUDITORS				15,077	2,619	38,491	2,786	3,084
RENTAL EXPENSES		14,310,783		(1,522,682)	(13,250)	(1,091,983)	(378,549)	
BUILDING USE ALLOWANCE	320,620	2,591,498		547,678	26,801	1,758,363	377,623	
EQUIPMENT USE ALLOWANCE				6,926,899	65,319	4,965,038	169,825	
REFURBISHMENT EXPENSE				156,712		89,750		
VEHICLE EQUIP DEPRECIATION	37,139			1,533,495		55,585	26,872	
UTILITY EXPENSE	1,594,488	1,428,759		(2,538,122)	(45,502)	279,001	(295,380)	
AUDITOR-CONTROLLER				563,357	517,876	(3,995,016)	431,141	219,819
BOARD OF SUPERVISORS				106,406	84,651	(219,702)	45,955	205,865
CHIEF EXEC OFFICE		120,924		973,807	296,378	808,856	214,893	67,615
CHIEF INFO OFFICER				(1,324,695)	79,013	4,620,238	113,224	32,931
COUNTY COUNSEL				637,954	224,083	353,663	3,249,389	1,336
INS-ADMIN								
INS-J&D								
INSURANCE				(573,119)	92,780	(14,547,096)	(356,932)	101,173
ISD-COMMUNICATIONS				349,328				
ISD-INFO TECH SVCS				2,509,566				
ISD-PARKING				18,719,227				
ISD-POWER PLANTS								
ISD-GENERAL	557,319	267,263		7,633,464	151,931	(1,225,742)	173,793	173
HUMAN RESOURCES				143,105	1,332,945	(424,128)	61,832	105,897
SHERIFF-COUNTY				301,348	(599)	619,732	160,799	
TREASURER & TAX COLL				(143,551)	(3,967)	66,298	1,122,335	149
EB-LACERA								
EB-WORKERS COMP								
EB-LT DISABILITY								
EB-GENERAL				(73,708)	25,031	(115,826)	(13,456)	(2,127)
UNALLOCATED SPACE				6,180	1,074	15,777	1,142	1,264
Total Indirect Costs								
Roll-Forward Amount								
Net Costs								
Adjustments								
Claimable Costs								

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	EB-WORKERS COMP	EB-LT DISABILITY	EB-GENERAL	UNALLOCATED SPACE	AGENCY-WIDE TOTAL
RESTATED COST			6,310,338		3,974,171,407
Allocated Indirect Costs					
OUTSIDE AUDITORS					1,069,405
RENTAL EXPENSES				45,977	379,155,775
BUILDING USE ALLOWANCE				56,597	62,742,793
EQUIPMENT USE ALLOWANCE					54,045,970
REFURBISHMENT EXPENSE					50,372,412
VEHICLE EQUIP DEPRECIATION					37,545,217
UTILITY EXPENSE				110,042	197,896,588
AUDITOR-CONTROLLER	(916,556)				125,870,971
BOARD OF SUPERVISORS					99,465,915
CHIEF EXEC OFFICE	2,193	81,881			81,048,097
CHIEF INFO OFFICER					17,028,648
COUNTY COUNSEL	(270,775)				91,188,744
INS-ADMIN					2,893,296
INS-J&D					(1,064,314)
INSURANCE	94,379	2,114			174,869,008
ISD-COMMUNICATIONS					349,328
ISD-INFO TECH SVCS					2,509,566
ISD-PARKING					18,719,227
ISD-POWER PLANTS					
ISD-GENERAL				79,675	502,990,039
HUMAN RESOURCES					48,043,963
SHERIFF-COUNTY					2,025,199,491
TREASURER & TAX COLL					72,474,389
EB-LACERA			737,179		737,179
EB-WORKERS COMP			(1,090,760)		(1,090,760)
EB-LT DISABILITY			83,995		83,995
EB-GENERAL					6,040,752
UNALLOCATED SPACE					292,290
Total Indirect Costs					
Roll-Forward Amount					
Net Costs					
Adjustments					
Claimable Costs					