



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

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

**Date: September 29, 2017
Filing Ref: LOS18**

Pursuant to federal Office of Management and Budget (OMB) Circular 2 CFR Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2017-18** 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 **2014-15** fiscal year and as estimated costs for the **2017-18** 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, 2017**, 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 | |

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 200, 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: The adjustments reflected on the Carry Forward Schedule totaling (\$5,478,275) must be included when calculating carry-forward in the 2020-21 Estimated Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF LOS ANGELES

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

John Naimo

**Jim Reisinger, Manager
Local Government Policy and Reporting
Local Govt Programs and Services Division**

Name
Auditor-Controller

Title

10-2-2017

10-5-2017

Date

Date

**Negotiated by Darryl Mar
Telephone (916) 327-9496**

cc: State and Federal Agencies

Attachment

LOS ANGELES COUNTY
Cost Determination Model
Stepdown Allocation Report
PLAN YEAR 2017-2018

CCAP2018

EXHIBIT A

	AG		ALT PUBLIC		ASSESSOR	BEACHES & HARBORS	CHILDRENS SERVICES	CHILD SUPPORT SVCS
	Non-Service Total	COMM/WTS&MEAS	DEFENDER	ANIMAL CONTROL				
RESTATED COST								
Allocated Indirect Costs								
OUTSIDE AUDITORS	1,049,855	2,587	4,357	2,165	10,460	1,748	61,609	11,033
RENTAL EXPENSES	30,016,191	(156,005)	83,068	(343,239)	(389,297)	(673,382)	(774,482)	(244,057)
BUILDING DEPRECIATION	56,145,574	8,194	183,355	309,904	284,748	1,725,551	874,583	396,678
EQUIPMENT DEPRECIATION	25,945,522	177,441	18,909	8,406	378,541	467,993		
REFURBISHMENT EXPENSE	88,265,026			19,972		201,249	5,501	
VEHICLE EQUIP DEPRECIATION	24,502,520	533,003	7,081	202,723	19,336	131,434	126,774	
UTILITY EXPENSE	2,581,653	(9,785)	(102,559)	(6,866)	(563,702)	(12,398)	(121,901)	31,421
AUDITOR-CONTROLLER	46,709,978	604,301	287,497	1,132,716	385,121	759,144	2,662,245	447,388
BOARD OF SUPERVISORS	71,106,311	(24,108)	70,997	12,549	171,335	17,669	247,377	75,390
CHIEF EXEC OFFICE	36,666,433	185,848	110,868	453,034	294,301	77,583	7,517,432	398,116
CHIEF INFO OFFICER	10,263,741	34,879	28,293	32,343	285,214	25,053	707,487	149,852
COUNTY COUNSEL	4,737,360	70,954	12,878	116,119	19,785	(10,229)	(285,134)	2,535
INS-ADMIN								
INS-J&D								
INSURANCE	20,148,853	538,185	268,270	72,877	153,378	192,708	731,011	625,844
ISD-COMMUNICATIONS								
ISD-INFO TECH SVCS								
ISD-PARKING								
ISD-POWER PLANTS								
ISD-GENERAL	59,014,999	158,729	78,218	700,864	205,740	(306,074)	274,364	109,461
HUMAN RESOURCES	15,014,502	75,302	71,281	191,776	277,165	36,721	886,439	241,356
SHERIFF-COUNTY	1,430,694,446	(520)	110,597	(182)	17,954	(663)	907,132	338,949
TREASURER & TAX COLL	25,649,928	245,054	1,829	(27,027)	(134,931)	6,932	(294)	15,037
EB-LACERA								
EB-WORKERS COMP								
EB-LT DISABILITY								
EB-GENERAL	946,525	29,163	2,456	16,054	1,052	7,237	98,932	22,143
UNALLOCATED SPACE	470,277	1,529	2,576	1,279	6,183	1,033	36,416	6,521
Total Indirect Costs	1,949,929,693	2,474,753	1,239,970	2,895,467	1,422,384	2,649,310	13,955,492	2,627,667
Roll-Forward Amount	297,298,268	299,980	257,295	1,562,758	(1,846,897)	738,280	3,849,407	1,292,872
Net Costs	2,247,227,961	2,774,732	1,497,265	4,458,225	(424,514)	3,387,591	17,804,899	3,920,540
Adjustments	52,506,800	3,545	(58,440)	(13,568)	(614,493)	921,457	(157,373)	(25,404)
Claimable Costs	2,299,734,761	2,778,277	1,438,825	4,444,657	(1,039,007)	4,309,048	17,647,526	3,895,136

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	3,752	494	2,096	26,614	67,439	14,854	1,965	98,722
RENTAL EXPENSES	(484,062)	(16,543)	1,861,253	9,403,796	(517,957)	23,752	2,283	229,804
BUILDING DEPRECIATION	409,064	8,356	700,466	2,196,023	3,646,828			
EQUIPMENT DEPRECIATION		2,595	119,881	54,766	2,667,956			
REFURBISHMENT EXPENSE	249,999			12,393	447,945			407,540
VEHICLE EQUIP DEPRECIATION			152,238	457,552	8,615,912			
UTILITY EXPENSE	(103,514)	(25,656)	(10,122)	395,953	160,042	27,139		(128,504)
AUDITOR-CONTROLLER	(42,679)	(18,163)	671,775	693,949	745,463	5,789,470		
BOARD OF SUPERVISORS	5,748	(23,051)	16,445	324,086	54,208	692,666		
CHIEF EXEC OFFICE	114,038	142,221	193,691	598,730	(1,023,166)	(1,309,392)	49,936	1,016,995
CHIEF INFO OFFICER	48,536	6,825	73,378	207,287	432,982	318,690	19,746	391,156
COUNTY COUNSEL	48,915	76,798	56,085	19,665	(873)	444,046	(2,247)	(8,146)
INS-ADMIN								
INS-J&D								
INSURANCE	551,980	24,193	(400,613)	364,693	(1,370,846)	1,506,454	(65,748)	3,564,720
ISD-COMMUNICATIONS								
ISD-INFO TECH SVCS								
ISD-PARKING								
ISD-POWER PLANTS								
ISD-GENERAL	(65,301)	22,666	96,584	384,482	648,708	(813,518)	136,275	(65,141)
HUMAN RESOURCES	111,345	150,102	67,003	428,747	758,645	2,114,546		
SHERIFF-COUNTY	212,484	(89)	(251)	124,376	(29,715)	308,305		144,804
TREASURER & TAX COLL	3,763	(166)	237,592	15,837	107,912	58,953	1,602	(228,192)
EB-LACERA								
EB-WORKERS COMP								
EB-LT DISABILITY								
EB-GENERAL	(597)	576	(713)	3,488	45,723	(20,966)	(761)	52,097
UNALLOCATED SPACE	2,218	292	1,239	15,731	39,862	8,780	1,162	23,844
Total Indirect Costs	1,065,689	351,451	3,838,026	15,728,167	15,497,068	9,163,779	144,214	5,499,700
Roll-Forward Amount	17,845	217,492	2,014,217	10,500,468	(10,320,351)	15,491,124	247,541	13,515,001
Net Costs	1,083,533	568,944	5,852,243	26,228,635	5,176,717	24,654,904	391,755	19,014,701
Adjustments	11,394	115,266	(74,441)	85,408	2,371,321	(99,193)	(798)	1,295,165
Claimable Costs	1,094,927	684,210	5,777,802	26,314,043	7,548,038	24,555,711	390,957	20,309,866

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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	2,349	9,707	163,190	23,522	62,038	30,927	41,567	190
RENTAL EXPENSES		88,136	(493,894)	(1,139,664)	310,769	(5,046,234)	(1,538,942)	1,006,956
BUILDING DEPRECIATION							921,653	275,400
EQUIPMENT DEPRECIATION							512,737	
REFURBISHMENT EXPENSE	4,185			(65,339)	28,510	163,435	2,360,436	
VEHICLE EQUIP DEPRECIATION							292,386	
UTILITY EXPENSE	15,058	40,279	(560,515)	(262,177)	405,772	(15,643)	6,063	(118,397)
AUDITOR-CONTROLLER							1,492,404	128,327
BOARD OF SUPERVISORS							253,077	12,601
CHIEF EXEC OFFICE	40,438	141,195	1,333,313	279,891	529,693	263,208	65,957	123,667
CHIEF INFO OFFICER	19,928	41,088	699,842	76,053	242,438	127,921	600,191	6,885
COUNTY COUNSEL		(121)	36,147	(1,845)	(8,531)	6,698	242,926	(156)
INS-ADMIN								
INS-J&D								
INSURANCE	(24,649)	282,571	(3,716,446)	2,404,519	2,912,564	959,424	2,405,582	(5,000)
ISD-COMMUNICATIONS								
ISD-INFO TECH SVCS								
ISD-PARKING								
ISD-POWER PLANTS								
ISD-GENERAL	33,655	103,206	285,850	280,495	29,387	463,741	21,883	(216,051)
HUMAN RESOURCES							519,289	78,852
SHERIFF-COUNTY		71,825	3,691,512		1,890,919	868,437	3,708,198	83,494
TREASURER & TAX COLL	1,617	(625)	(776,564)	(11,942)	(45,188)	2,376	(378,050)	235
EB-LACERA								
EB-WORKERS COMP								
EB-LT DISABILITY								
EB-GENERAL	(11,910)	5,481	76,740	6,731	32,343	20,867	33,568	13,583
UNALLOCATED SPACE	1,389	2,345	39,415	5,681	14,984	7,470	24,570	112
Total Indirect Costs	82,061	785,086	778,590	1,595,925	6,405,700	(2,147,374)	11,585,495	1,390,697
Roll-Forward Amount	(4,418,754)	1,181,777	(6,744,718)	(2,144,912)	239,811	2,996,714	7,263,723	971,858
Net Costs	(4,336,693)	1,966,862	(5,966,129)	(548,987)	6,645,510	849,339	18,849,218	2,362,556
Adjustments	40,426	203,860	1,088,876	14,011,375	(7,805)	3,694,902	(112,345)	8,156
Claimable Costs	(4,296,267)	2,170,722	(4,877,253)	13,462,388	6,637,705	4,544,241	18,736,873	2,370,712

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EXHIBIT A

PH-SUBSTANCE
ABUSE

	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	464	149		9,252	46,344	14,506	24,277	1,853
RENTAL EXPENSES	(896,063)	(288,057)	373,587	(7,299,185)	(4,232,905)	79,116	(960,426)	8,644
BUILDING DEPRECIATION	894,593	151,905	544,366	7,913,243	3,090,758	650,837	611,022	
EQUIPMENT DEPRECIATION			8,449	476,657	308,120	177,510	2,354,456	
REFURBISHMENT EXPENSE				2,965,914	1,231,310	9,967	516,968	
VEHICLE EQUIP DEPRECIATION				551,782	881,347	33,078	574,960	
UTILITY EXPENSE	(3,674)	(10,926)	219,684	(80,640)	(838,650)	(206,400)	(1,988)	(616)
AUDITOR-CONTROLLER	35,964	(115)		1,845,047	1,990,795	1,227,151	(72,282)	165,546
BOARD OF SUPERVISORS	1,296	339	1,701,780	(113,780)	194,510	153,174	95,191	5,302
CHIEF EXEC OFFICE	55,932	47,446	4,897	398,565	1,093,477	299,367	120,778	21,189
CHIEF INFO OFFICER	4,967	1,300		278,861	742,011	167,672	267,940	20,321
COUNTY COUNSEL	(46,275)	7,795	1,356	400,599	165,623	(3,079)	(217,483)	59,755
INS-ADMIN								
INS-I&D								
INSURANCE	19,820	44,388	4,928	618,556	339,628	377,390	784,704	81,473
ISD-COMMUNICATIONS								
ISD-INFO TECH SVCS								
ISD-PARKING								
ISD-POWER PLANTS								
ISD-GENERAL	(14,856)	(41,641)	6,480	474,761	8,459,303	152,413	(758,530)	3,369
HUMAN RESOURCES	45,273	78,654		720,162	623,859	227,363	349,290	20,616
SHERIFF-COUNTY				41,276,113	4,770,008	146,099	915,672	(14,637)
TREASURER & TAX COLL	403	105		9,954	47,175	7,610	28,865	1,648
EB-LACERA								
EB-WORKERS COMP								
EB-LT DISABILITY								
EB-GENERAL	5,773	276		(45,421)	44,309	(29,259)	23,988	7,242
UNALLOCATED SPACE	274	88		5,468	27,393	8,574	14,350	1,095
Total Indirect Costs	103,890	(8,293)	2,865,527	50,405,908	18,984,415	3,493,089	4,671,754	382,799
Roll-Forward Amount	67,657	100,472	(1,334,160)	3,470,909	13,506,835	766,381	3,329,665	829,744
Net Costs	171,547	92,180	1,531,367	53,876,818	32,491,250	4,259,470	8,001,419	1,212,543
Adjustments	(208)	(139)		21,609,159	6,463,706	36,343	15,638	(38,550)
Claimable Costs	171,339	92,041	1,531,367	75,485,977	38,954,956	4,295,813	8,017,057	1,173,993

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EXHIBIT A

	PH-ANTELOPE VAL							
	REHAB	PH-CALIF CHILD SVCS	PH-DIV OF HIV/STD	PUBLIC LIBRARY	PUBLIC SOCIAL SVCS	PUBLIC WORKS	PUBLIC WORKS-CTY	REGIONAL PLANNING
RESTATED COST								
Allocated Indirect Costs								
OUTSIDE AUDITORS	488	6,758	1,452	6,396	83,442	30,808		1,784
RENTAL EXPENSES	(4,306)	3,130	(104,086)	(17,113)	(1,483,348)	42,484		(57,276)
BUILDING DEPRECIATION					1,798,053		339,370	15,450
EQUIPMENT DEPRECIATION							54,484	34,520
REFURBISHMENT EXPENSE				448,626		149,606		
VEHICLE EQUIP DEPRECIATION					43,836			
UTILITY EXPENSE	(385,047)			15,417	(166,986)	(1,121,697)		(90,331)
AUDITOR-CONTROLLER	58,161	508,737	253,864	591,701	4,433,294	933,219		251,202
BOARD OF SUPERVISORS	1,913	15,964	314,442	36,683	208,876	(244,449)		14,713
CHIEF EXEC OFFICE	2,613	261	17,414	179,137	2,617,689	(103,496)		111,079
CHIEF INFO OFFICER	7,333	61,182	16,118	142,062	1,336,438	333,890		17,620
COUNTY COUNSEL		10,131	113,157	(2,683)	18,673	(351,934)		563,055
INS-ADMIN								
INS-J&D								
INSURANCE	60,408	234,806	77,275	440,066	3,791,478	778,066		140,320
ISD-COMMUNICATIONS								
ISD-INFO TECH SVCS								
ISD-PARKING								
ISD-POWER PLANTS								
ISD-GENERAL	55,625	(971)	(3,192)	1,448,670	2,601,968	(1,137,523)		78,007
HUMAN RESOURCES	8,961	83,311	17,447	388,322	1,742,018	277,287		39,508
SHERIFF-COUNTY	381,358	50,339	(15,993)	99,745	5,028,144	(10,351)		118,770
TREASURER & TAX COLL	595	4,963	1,308	622,932	2,854,977	198,458		(14,067)
EB-LACERA								
EB-WORKERS COMP								
EB-LT DISABILITY								
EB-GENERAL	(6,183)	18,998	6,484	6,080	53,950	28,056		(5,489)
UNALLOCATED SPACE	289	3,995	858	3,781	49,321	18,210		1,054
Total Indirect Costs	182,210	1,001,604	696,547	4,409,824	25,011,823	(179,367)	393,854	1,219,920
Roll-Forward Amount	(1,376,449)	(39,913)	579,329	3,305,018	8,790,823	12,763,330	393,854	43,166
Net Costs	(1,194,239)	967,691	1,275,877	7,714,841	33,802,646	12,583,964	787,708	1,263,085
Adjustments	(314)	(38,861)	(746)	220,314	(1,497,028)	1,068,198	37,488	(84,970)
Claimable Costs	(1,194,553)	928,830	1,275,131	7,935,155	32,305,618	13,652,162	825,196	1,178,115

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EXHIBIT A

	REGISTRAR/COUNTY							
	CLERK	SHERIFF-COURTS	SHERIFF-CUSTODY	SHERIFF-PATROL	TCO - COUNTY	TCO - FEES	TCO - STATE	ALL OTHERS
RESTATED COST								
Allocated Indirect Costs								
OUTSIDE AUDITORS	5,970	20,624	47,069	79,769	298			24,768
RENTAL EXPENSES	(918,275)	(423,973)	(909,827)	(1,282,096)	9,614,727		659,654	36,919,725
BUILDING DEPRECIATION	977,279	270,943	12,973,484	4,508,003	6,281,155			3,184,309
EQUIPMENT DEPRECIATION	531,592	8,802	1,156,960	15,007,453				1,417,294
REFURBISHMENT EXPENSE	133,431	216	7,307	38,132			62,574	78,865,146
VEHICLE EQUIP DEPRECIATION	17,497	561,498	7,934	10,010,694				1,281,455
UTILITY EXPENSE	(58,141)	20,513	1,237,451	194,821	1,057		(17,352,427)	22,170,244
AUDITOR-CONTROLLER	385,651	1,376,154	3,288,276	5,132,798	32,272	895,090		7,638,494
BOARD OF SUPERVISORS	22,619	42,262	3,524,199	157,473	1,053	98,470		62,967,292
CHIEF EXEC OFFICE	410,955	341,289	820,412	1,272,352	286,964	141,695	24,892	16,903,928
CHIEF INFO OFFICER	102,777	161,971	391,927	603,521	4,037			1,025,724
COUNTY COUNSEL	(8,165)				(2,840)			3,193,406
INS-ADMIN								
INS-J&D								
INSURANCE	657,358	630,194	1,524,910	3,415,995	492,610			(6,341,192)
ISD-COMMUNICATIONS								
ISD-INFO TECH SVCS								
ISD-PARKING								
ISD-POWER PLANTS								
ISD-GENERAL	135,284	154,830	420,128	2,042,144	8,998,772	(1,096,197)	1,226,712	33,241,222
HUMAN RESOURCES	221,583	569,126	1,377,138	2,120,627	14,185	91,281		(10,078)
SHERIFF-COUNTY	425,133				149,335			1,364,927,145
TREASURER & TAX COLL	4,613	13,139	31,794	48,959	327	(12,454)		22,702,860
EB-LACERA								
EB-WORKERS COMP								
EB-LT DISABILITY								
EB-GENERAL	400,576	5,409	40,447	(3,565)	406	(38,879)		40
UNALLOCATED SPACE	3,529	12,190	27,822	47,150	176			29
Total Indirect Costs	3,451,266	3,765,187	25,967,432	43,394,230	25,874,534	79,005	(15,378,594)	1,650,111,810
Roll-Forward Amount	1,297,772	(1,478,863)	13,278,176	23,854,299	(1,455,315)	(1,755,452)	(15,177,984)	196,350,441
Net Costs	4,749,038	2,286,324	39,245,608	67,248,530	24,419,219	(1,676,446)	(30,556,577)	1,846,462,252
Adjustments	(319,964)	3,199	20,056	409,288			384,979	1,531,921
Claimable Costs	4,429,074	2,289,523	39,265,664	67,657,818	24,419,219	(1,676,446)	(30,171,598)	1,847,994,173

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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	1,152,672	373,505,010	64,575,032	34,686,198	90,576,870	24,689,240	194,666,314	123,141,553
Allocated Indirect Costs								
OUTSIDE AUDITORS								5,428
RENTAL EXPENSES								(125,392)
BUILDING DEPRECIATION								174,359
EQUIPMENT DEPRECIATION								37,889
REFURBISHMENT EXPENSE								52,310
VEHICLE EQUIP DEPRECIATION								4,254
UTILITY EXPENSE								(242,598)
AUDITOR-CONTROLLER								1,890,625
BOARD OF SUPERVISORS								98,284
CHIEF EXEC OFFICE								(191,412)
CHIEF INFO OFFICER								53,256
COUNTY COUNSEL								367,206
INS-ADMIN								
INS-J&D								
INSURANCE								5,872,367
ISD-COMMUNICATIONS								
ISD-INFO TECH SVCS								
ISD-PARKING								
ISD-POWER PLANTS								
ISD-GENERAL								(1,942,887)
HUMAN RESOURCES								(2,746,513)
SHERIFF-COUNTY								125,707
TREASURER & TAX COLL								(25,114)
EB-LACERA								
EB-WORKERS COMP								
EB-LT DISABILITY								
EB-GENERAL								5,408
UNALLOCATED SPACE								3,201
Total Indirect Costs								
Roll-Forward Amount								
Net Costs								
Adjustments								
Claimable Costs								

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ISD-
COMMUNICATIONS

	BOARD OF SUPERVISORS	CHIEF EXEC OFFICE	CHIEF INFO OFFICER	COUNTY COUNSEL	INS-ADMIN	INS-J&D	INSURANCE	ISD- COMMUNICATIONS
RESTATED COST	109,412,057	76,715,364	13,546,436	94,605,325			172,590,138	
Allocated Indirect Costs								
OUTSIDE AUDITORS	4,325	5,692	425	7,254				
RENTAL EXPENSES	(1,211,669)	(264,270)	795	(218,039)				111,195
BUILDING DEPRECIATION	31,696	464,159		388,637				89,026
EQUIPMENT DEPRECIATION	476,809	224,995	2,307	111,406				
REFURBISHMENT EXPENSE	1,697,820	37,589		4,222				
VEHICLE EQUIP DEPRECIATION	87,758	3,101						
UTILITY EXPENSE	(668,651)	(1,199,522)		(166,382)				208,424
AUDITOR-CONTROLLER	201,345	801,280	120,165	201,711			(58,721)	
BOARD OF SUPERVISORS	1,714,933	50,110	(5,427)	63,464				
CHIEF EXEC OFFICE	(821,468)	621,779	92,319	207,186	3,689,836	30,482		918
CHIEF INFO OFFICER	110,351	131,552	2,463	53,606				
COUNTY COUNSEL	(235,816)	2,190,478	128,675			151,220		
INS-ADMIN							3,689,836	
INS-J&D							(68,298)	
INSURANCE	642,935	887,660	8,519	2,101,285		(250,000)		
ISD-COMMUNICATIONS								
ISD-INFO TECH SVCS								
ISD-PARKING								
ISD-POWER PLANTS								
ISD-GENERAL	(1,672,647)	(8,957)	16,132	76,943				14,872
HUMAN RESOURCES	144,163	431,923	37,180	100,330				
SHERIFF-COUNTY	772,600	1,499,687		(138)				
TREASURER & TAX COLL	(2,203)	(41,786)	175	(29,224)				
EB-LACERA								
EB-WORKERS COMP								
EB-LT DISABILITY								
EB-GENERAL	5,183	565	161	4,965				
UNALLOCATED SPACE	2,551	3,357	251	4,278				
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				500,357,608	52,381,344	2,419,815,902	69,728,576	
Allocated Indirect Costs								
OUTSIDE AUDITORS				18,535	3,447	50,262	3,493	3,957
RENTAL EXPENSES		14,680,678		(1,379,781)	3,624	(6,237,766)	(375,940)	
BUILDING DEPRECIATION	241,735	2,445,044		494,376	47,498	3,701,686	280,615	
EQUIPMENT DEPRECIATION				330,399	34,975	7,394,207	127,689	
REFURBISHMENT EXPENSE	30,638			481,143		8,122		
VEHICLE EQUIP DEPRECIATION	26,407			18,841		46,359		
UTILITY EXPENSE	1,511,488	1,482,643		(2,999,778)	(53,788)	171,937	(358,834)	
AUDITOR-CONTROLLER				524,406	606,132	(5,203,925)	409,046	211,516
BOARD OF SUPERVISORS				118,695	56,916	(103,608)	58,263	207,819
CHIEF EXEC OFFICE		125,464		1,040,973	204,815	1,044,745	228,051	68,570
CHIEF INFO OFFICER				510,440	32,279	1,334,768	61,542	34,284
COUNTY COUNSEL				786,305	219,409	427,218	3,502,139	1,049
INS-ADMIN								
INS-J&D								
INSURANCE				(386,275)	78,379	(27,132,809)	(103,431)	133,442
ISD-COMMUNICATIONS				424,435				
ISD-INFO TECH SVCS				2,407,378				
ISD-PARKING				19,085,801				
ISD-POWER PLANTS								
ISD-GENERAL	597,110	351,973		6,982,832	(62,497)	(1,671,158)	15,948	214
HUMAN RESOURCES				151,955	2,231,092	(401,419)	144,493	134,524
SHERIFF-COUNTY				3,484,211	(56)	118,888	161,314	
TREASURER & TAX COLL				(120,315)	(945)	57,241	1,235,833	2,132
EB-LACERA								
EB-WORKERS COMP								
EB-LT DISABILITY								
EB-GENERAL				(64,489)	(459)	(50,084)	710	8,406
UNALLOCATED SPACE				10,931	2,033	29,643	2,060	2,334
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			3,572,189		4,419,717,828
Allocated Indirect Costs					
OUTSIDE AUDITORS					1,152,672
RENTAL EXPENSES				442,861	373,505,010
BUILDING DEPRECIATION				70,627	64,575,032
EQUIPMENT DEPRECIATION					34,686,198
REFURBISHMENT EXPENSE					90,576,870
VEHICLE EQUIP DEPRECIATION					24,689,240
UTILITY EXPENSE				6,171	194,666,314
AUDITOR-CONTROLLER	(793,133)				126,557,931
BOARD OF SUPERVISORS					110,692,072
CHIEF EXEC OFFICE	820,065	58,260		3,653	82,554,756
CHIEF INFO OFFICER					13,950,575
COUNTY COUNSEL	(48,967)				97,516,829
INS-ADMIN					3,689,836
INS-J&D					(68,298)
INSURANCE	9,676	2,744			176,152,955
ISD-COMMUNICATIONS					424,435
ISD-INFO TECH SVCS					2,407,378
ISD-PARKING					19,085,801
ISD-POWER PLANTS					
ISD-GENERAL				7,604	532,278,625
HUMAN RESOURCES					55,784,197
SHERIFF-COUNTY					2,393,400,212
TREASURER & TAX COLL					75,121,570
EB-LACERA			808,247		808,247
EB-WORKERS COMP			(12,359)		(12,359)
EB-LT DISABILITY			61,004		61,004
EB-GENERAL					4,429,081
UNALLOCATED SPACE					530,916
Total Indirect Costs					
Roll-Forward Amount					
Net Costs					
Adjustments					
Claimable Costs					