



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

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

**Date: September 12, 2019
Filing Ref: LOS20**

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Grants* (Uniform Guidance), found at Title 2, Code of Federal Regulations, Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in fiscal year **2019-20**. 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. Furthermore, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied by 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 fiscal year **2016-17**, and as estimated costs for fiscal year **2019-20** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2019**, 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. Insurance |
| 2. Rental Expenses | 9. ISD-General |
| 3. Utility Expense | 10. Human Resources |
| 4. Auditor-Controller | 11. Sheriff-County |
| 5. Board of Supervisors | 12. Treasurer & Tax Collector |
| 6. Chief Executive Office | 13. Employee Benefits-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 cost 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 county departments' costs 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 and 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 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 by 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 Uniform Guidance, 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: There are no adjustments in the fiscal year 2019-20 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF LOS ANGELES

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Arlene Barrera

**SANDEEP SINGH, Manager
Local Government Policy Section
Local Govt Programs & Services Division**

Name
Acting Auditor-Controller

Title

9-18-2019

9-24-2019

Date

Date

**Negotiated by Loc Trinh
Telephone (916) 445-2987**

cc: State and Federal Agencies

Attachment: Exhibit A

COUNTY OF LOS ANGELES
 FY 2019-2020 COUNTYWIDE COST ALLOCATION PLAN
 BASED ON FY 2016-2017 ACTUALS

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EXHIBIT A

	TOTAL	AG COMM/WTS&MEAS	ALT PUBLIC DEFENDER	ANIMAL CONTROL	ASSESSOR	BEACHES & HARBORS	CHILDRENS SERVICES	CHILD SUPPORT SVCS
RESTATE COST								
Allocated Indirect Costs								
OUTSIDE AUDITORS	922,476	2,102	3,772	1,963	9,007	1,613	56,056	8,951
RENTAL EXPENSES	13,868,986	(157,372)	62,262	(368,706)	(369,013)	(2,641,269)	104,069	(3,839,293)
BUILDING DEPRECIATION	73,414,425	46,997	139,516	740,617	334,820	4,418,938	2,142,494	883,214
EQUIPMENT DEPRECIATION	36,616,171	73,826	5,752	12,780	280,621	550,836		
REFURBISHMENT EXPENSE	61,169,289	491,777	808,452	360,226	240,035	364,385	13,538	
VEHICLE EQUIP DEPRECIATION	22,976,893	845,540	4,721	320,064	16,971	297,471		
SOFTWARE DEPRECIATION	815,732				815,732			
UTILITY EXPENSE	(8,411,908)	(4,489)	(57,454)	1,886	(348,652)	(1,347)	(253,211)	40,980
AUDITOR-CONTROLLER	56,402,839	513,807	183,643	967,637	579,586	779,619	3,853,037	491,736
BOARD OF SUPERVISORS	80,160,388	932	(54,704)	7,790	146,466	(7,549)	18,470	31,554
CHIEF EXEC OFFICE	48,119,374	314,622	142,723	517,604	826,531	353,307	2,739,210	850,656
COUNTY COUNSEL	5,493,621	49,373	148,508	104,561	(50,837)	(31,767)	12,034	21
INS-ADMIN								
INS-I&D								
INSURANCE	37,906,346	484,186	123,444	158,357	282,153	(55,859)	(1,577,183)	303,976
ISD-COMMUNICATIONS								
ISD-INFO TECH SVCS								
ISD-PARKING								
ISD-POWER PLANTS								
ISD-GENERAL	45,306,659	91,917	(87,981)	3,802	(649,707)	(353,340)	(3,273,238)	479,703
HUMAN RESOURCES	19,374,425	86,424	94,212	160,445	363,018	110,799	1,739,878	297,782
SHERIFF-COUNTY	1,645,557,676	(111)	97,593	(254)	13,922	(365)	(84,222)	(5,461)
TREASURER & TAX COLL	30,572,824	125,822	1,250	(125,500)	(197,387)	5,787	2,738	6,505
EB-LACERA								
EB-WORKERS COMP								
EB-LT DISABILITY								
EB-GENERAL	1,620,087	22,026	1,635	(17,965)	(2,465)	17,959	140,715	4,632
UNALLOCATED SPACE	542,189	1,611	2,892	1,505	6,906	1,237	42,981	6,863
Total Indirect Costs	2,172,428,491	2,988,989	1,620,237	2,846,814	2,297,707	3,810,454	5,677,365	(438,182)
Roll-Forward Amount	399,283,548	152,982	484,703	864,287	(138,546)	1,143,426	(10,255,444)	(1,635,032)
Net Costs	2,571,712,039	3,141,970	2,104,941	3,711,102	2,159,161	4,953,879	(4,578,079)	(2,073,214)
Adjustments								
Claimable Costs	2,571,712,039	3,141,970	2,104,941	3,711,102	2,159,161	4,953,879	(4,578,079)	(2,073,214)

COUNTY OF LOS ANGELES
 FY 2019-2020 COUNTYWIDE COST ALLOCATION PLAN
 BASED ON FY 2016-2017 ACTUALS

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EXHIBIT A

	CONSUMER AFFAIRS	CORONER	DIST ATTORNEY	FIRE DEPARTMENT	DHS-ADMIN	DHS-OFFICE OF MGND CARE	DHS-INT CORR HEALTH SVCS	DHS-COASTAL NETWORK
RESTATED COST								
Allocated Indirect Costs								
OUTSIDE AUDITORS	529	1,763	22,427	59,172	12,460	1,935	5,929	83,487
RENTAL EXPENSES	2,180	1,768,374	9,318,902	(580,610)	459,678	(1,136,854)		(2,030,628)
BUILDING DEPRECIATION	7,326	717,506	2,352,085	5,539,316				
EQUIPMENT DEPRECIATION	4,133	180,674	100,371	4,233,049				
REFURBISHMENT EXPENSE			22,815	352,026				601,182
VEHICLE EQUIP DEPRECIATION		251,152	531,666	7,981,651				
SOFTWARE DEPRECIATION								
UTILITY EXPENSE	(16,468)	(5,162)	(671,817)	200,798	36,693			(15,767)
AUDITOR-CONTROLLER	230,102	713,250	574,264	1,179,518	8,228,714			
BOARD OF SUPERVISORS	(1,777)	14,704	(166,497)	131,135	306,373	6,366	12,979	111,309
CHIEF EXEC OFFICE	118,447	432,575	1,031,490	1,350,027	(1,229,663)	126,767	146,991	1,980,148
COUNTY COUNSEL	41,194	41,427	141,585	(136,115)	205,932	(1,513)		(18,089)
INS-ADMIN								
INS-I&D								
INSURANCE	30,363	(47,456)	972,213	(3,455,926)	303,830	97,932	199,629	1,166,414
ISD-COMMUNICATIONS								
ISD-INFO TECH SVCS								
ISD-PARKING								
ISD-POWER PLANTS								
ISD-GENERAL	(1,751)	(26,774)	(780,402)	320,715	99,212	(65)		(253,147)
HUMAN RESOURCES	56,242	344,257	621,526	(335,584)	3,235,028			
SHERIFF-COUNTY		(85)	761,684	(28,662)	60,608			3,670,859
TREASURER & TAX COLL	230	62,801	9,145	(44,986)	(33,787)	1,128	2,301	(286,288)
EB-LACERA								
EB-WORKERS COMP								
EB-LT DISABILITY								
EB-GENERAL	(1,796)	10,829	29,866	266,486	14,064	1,610	5,843	56,507
UNALLOCATED SPACE	406	1,352	17,196	45,370	9,553	1,483	4,546	27,446
Total Indirect Costs	469,360	4,461,188	14,888,518	17,077,381	11,708,695	(901,211)	378,217	5,093,433
Roll-Forward Amount	145,545	2,978,129	9,360,860	(5,645,049)	8,087,985	(892,841)	378,217	(6,864,266)
Net Costs	614,905	7,439,316	24,249,378	11,432,332	19,796,680	(1,794,052)	756,435	(1,770,832)
Adjustments								
Claimable Costs	614,905	7,439,316	24,249,378	11,432,332	19,796,680	(1,794,052)	756,435	(1,770,832)

COUNTY OF LOS ANGELES
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EXHIBIT A

	DHS-JUV CT HLTH SVCS	DHS-ANTELOPE VAL NETWORK	DHS-LAC-USC NETWORK	DHS-SOUTHWEST NETWORK	DHS-SF VAL CARE NETWORK	DHS-RANCHO NRC	LA COUNTY LIBRARY	MENTAL HEALTH
RESTATED COST								
Allocated Indirect Costs								
OUTSIDE AUDITORS	1,944	7,824	134,917	19,792	54,068	25,141	5,430	34,462
RENTAL EXPENSES	(5)	(2,533,167)	(5,715,011)	(27,083,836)	(2,455,296)	(1,862,133)	(858,250)	(4,565,069)
BUILDING DEPRECIATION								2,755,372
EQUIPMENT DEPRECIATION								284,774
REFURBISHMENT EXPENSE	1,764		1,480,937	133,567		70,101	451,193	8,517
VEHICLE EQUIP DEPRECIATION								375,042
SOFTWARE DEPRECIATION								
UTILITY EXPENSE	10,390	45,270	(153,438)	1,872,833	(164,124)	54,795	174,961	(46,446)
AUDITOR-CONTROLLER							722,711	1,680,011
BOARD OF SUPERVISORS	5,223	11,079	194,349	20,843	69,432	34,767	31,747	182,885
CHIEF EXEC OFFICE	53,774	331,483	1,840,710	487,900	855,578	338,512	560,440	1,164,446
COUNTY COUNSEL		67	(12,686)	1,798	(5,533)	(3,231)	(10,075)	896,016
INS-ADMIN								
INS-J&D								
INSURANCE	151,604	243,887	6,661,830	1,473,284	2,760,841	865,842	459,294	(245,649)
ISD-COMMUNICATIONS								
ISD-INFO TECH SVCS								
ISD-PARKING								
ISD-POWER PLANTS								
ISD-GENERAL	5,020	(6,592)	(28,504)	(61,560)	117,922	168,509	(201,206)	(969,350)
HUMAN RESOURCES							334,139	852,966
SHERIFF-COUNTY		514,011	4,530,989		2,081,733	877,842	(348,106)	3,675,342
TREASURER & TAX COLL	926	(3,139)	(364,217)	(10,088)	(53,984)	(2,925)	374,602	(375,925)
EB-LACERA								
EB-WORKERS COMP								
EB-LT DISABILITY								
EB-GENERAL	1,247	6,060	109,141	7,203	37,977	14,720	12,922	45,682
UNALLOCATED SPACE	1,491	2,572	44,354	6,507	17,775	8,265	4,164	26,423
Total Indirect Costs	233,378	(1,380,645)	8,723,371	(23,131,755)	3,316,389	590,204	1,713,967	5,779,499
Roll-Forward Amount	(114,129)	(1,093,274)	15,873,023	(18,473,506)	(1,675,496)	3,450,697	1,021,748	(3,161,801)
Net Costs	119,248	(2,473,919)	24,596,394	(41,605,262)	1,640,892	4,040,901	2,735,716	2,617,699
Adjustments								
Claimable Costs	119,248	(2,473,919)	24,596,394	(41,605,262)	1,640,892	4,040,901	2,735,716	2,617,699

COUNTY OF LOS ANGELES
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EXHIBIT A

	MIL/VET AFFAIRS	MUSEUM OF ART	MUSEUM OF NAT HIST	MUSIC CENTER	PARKS & RECREATION	PROBATION	PUBLIC DEFENDER	PH-PROGRAMS
RESTATE COST								
Allocated Indirect Costs								
OUTSIDE AUDITORS	189	304	97		8,076	39,832	12,258	22,011
RENTAL EXPENSES	119,829	(894,768)	(383,956)	(450,960)	(8,202,487)	(4,152,513)	22,572	(5,198,713)
BUILDING DEPRECIATION	225,362	894,593	249,824	661,458	16,893,715	4,000,989	528,995	
EQUIPMENT DEPRECIATION				6,943	700,485	230,447	67,200	
REFURBISHMENT EXPENSE					1,032,390	56,673	4,347	933,077
VEHICLE EQUIP DEPRECIATION	16,190		4,167		1,364,827	1,742,810	39,194	
SOFTWARE DEPRECIATION								
UTILITY EXPENSE	(110,847)	924	3,524	547,309	(79,101)	(824,249)	(188,841)	(133,189)
AUDITOR-CONTROLLER	134,235	42,389	(726)		2,136,793	2,219,074	1,323,142	921,594
BOARD OF SUPERVISORS	15,216	1,192	258	1,801,922	75,770	(524,049)	(53,699)	79,476
CHIEF EXEC OFFICE	170,655	49,361	43,830	40,765	1,054,915	3,234,680	477,084	532,288
COUNTY COUNSEL	(669)	26,663	1,724		374,230	20,747	162,251	(103,719)
INS-ADMIN								
INS-J&D								
INSURANCE	14,636	20,698	40,290	1,143	(3,825,170)	1,229,372	(127,512)	(2,243,522)
ISD-COMMUNICATIONS								
ISD-INFO TECH SVCS								
ISD-PARKING								
ISD-POWER PLANTS								
ISD-GENERAL	(264,432)	(11,188)	(123,233)	3,053	508,249	2,262,311	(234,840)	(1,249,272)
HUMAN RESOURCES	39,684	36,231	20,844		824,506	1,587,741	282,797	338,832
SHERIFF-COUNTY	76,881			(112,826)	47,353,434	4,420,866	151,544	922,013
TREASURER & TAX COLL	155	211	46		12,155	(71,320)	4,614	(21,364)
EB-LACERA								
EB-WORKERS COMP								
EB-LT DISABILITY								
EB-GENERAL	(2,673)	1,501	170		(68,738)	122,220	9,438	31,200
UNALLOCATED SPACE	145	233	74		6,192	30,541	9,399	16,877
Total Indirect Costs	434,555	168,346	(143,067)	2,498,807	60,170,241	15,626,174	2,489,943	(5,152,410)
Roll-Forward Amount	(4,166,895)	11,653	(328,471)	(1,476,485)	10,026,993	(2,714,027)	(1,033,879)	(8,755,134)
Net Costs	(3,732,339)	179,999	(471,539)	1,022,321	70,197,235	12,912,147	1,456,063	(13,907,545)
Adjustments								
Claimable Costs	(3,732,339)	179,999	(471,539)	1,022,321	70,197,235	12,912,147	1,456,063	(13,907,545)

COUNTY OF LOS ANGELES
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EXHIBIT A

	PH-SUBSTANCE ABUSE	PH-ANTELOPE VAL REHAB	PH-CALIF CHILD SVCS	PH-DIV OF HIV/STD	PUBLIC SOCIAL SVCS	PUBLIC WORKS	PUBLIC WORKS-CTY	REGIONAL PLANNING
RESTATED COST								
Allocated Indirect Costs								
OUTSIDE AUDITORS	1,661	406	5,695	1,186	72,331	26,419		1,581
RENTAL EXPENSES	1,099,843	(4,401)	(456,768)	(888,597)	(4,543,753)	16,552		(58,596)
BUILDING DEPRECIATION					2,493,574		294,100	22,912
EQUIPMENT DEPRECIATION							66,579	28,231
REFURBISHMENT EXPENSE						84,128		10,144
VEHICLE EQUIP DEPRECIATION								
SOFTWARE DEPRECIATION								
UTILITY EXPENSE	(257)	(384,900)			(176,890)	(92,763)		(56,522)
AUDITOR-CONTROLLER	197,970	62,453	568,996	(455,462)	5,884,227	883,357		370,662
BOARD OF SUPERVISORS	5,787	1,879	16,214	233,521	245,073	(272,021)		8,895
CHIEF EXEC OFFICE	94,293	15,777	142,945	16,020	3,640,666	924,540		407,854
COUNTY COUNSEL	126,931		1,554	41,767	(197,452)	(366,446)		639,510
INS-ADMIN								
INS-J&D								
INSURANCE	88,248	35,502	236,424	70,888	3,240,347	(8,557,273)		(361,627)
ISD-COMMUNICATIONS								
ISD-INFO TECH SVCS								
ISD-PARKING								
ISD-POWER PLANTS								
ISD-GENERAL	(75,498)	(123,370)	(197,628)	(20,174)	(3,667,714)	(2,960,764)	1,373,037	(69,609)
HUMAN RESOURCES	46,966	11,929	106,587	20,149	2,943,550	79,992		74,398
SHERIFF-COUNTY	125,396	386,224	64,690	(6,005)	7,342,792	(6,372)		105,749
TREASURER & TAX COLL	(534)	333	2,874	759	4,460,803	(34,423)		(3,253)
EB-LACERA								
EB-WORKERS COMP								
EB-LT DISABILITY								
EB-GENERAL	920	2,839	19,715	1,390	331,586	33,624		12,999
UNALLOCATED SPACE	1,274	312	4,366	909	55,459	20,257		1,212
Total Indirect Costs	1,713,001	4,984	515,662	(983,650)	22,124,601	(10,221,192)	1,733,716	1,134,541
Roll-Forward Amount	1,377,613	13,233	(530,358)	(2,065,889)	1,695,303	(11,072,977)	1,733,716	(106,205)
Net Costs	3,090,615	18,216	(14,695)	(3,049,539)	23,819,904	(21,294,168)	3,467,431	1,028,337
Adjustments								
Claimable Costs	3,090,615	18,216	(14,695)	(3,049,539)	23,819,904	(21,294,168)	3,467,431	1,028,337

COUNTY OF LOS ANGELES
 FY 2019-2020 COUNTYWIDE COST ALLOCATION PLAN
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EXHIBIT A

REGISTRAR/COUNTY	CLERK	SHERIFF-COURTS	SHERIFF-CUSTODY	SHERIFF-PATROL	TCO - COUNTY	TCO - FEES	TCO - STATE	WDACS	ALL OTHERS
RESTATED COST									
Allocated Indirect Costs									
OUTSIDE AUDITORS	5,812	17,861	55,056	67,125	227			3,286	26,315
RENTAL EXPENSES	(968,255)	281,138	(160,515)	2,571,550	7,953,794		615,610	290,973	71,742,452
BUILDING DEPRECIATION	972,019	141,221	14,167,881	4,556,888	3,200,200			637,857	3,394,636
EQUIPMENT DEPRECIATION	490,327	8,802	2,030,932	25,841,238					1,418,171
REFURBISHMENT EXPENSE			116,132				70,819		53,461,064
VEHICLE EQUIP DEPRECIATION	11,197		7,528	8,227,116					939,586
SOFTWARE DEPRECIATION									
UTILITY EXPENSE	(47,032)	1,379	140,296	4,884			(5,263,701)	(32,083)	(2,420,080)
AUDITOR-CONTROLLER	530,516	1,557,514	4,200,386	5,742,312	35,234	1,376,228		(634,144)	8,608,453
BOARD OF SUPERVISORS	41,082	43,347	6,097,740	158,987	1,061	(90,362)		1,594	71,163,630
CHIEF EXEC OFFICE	452,132	476,402	1,317,893	1,817,180	446,058		82,251	301,917	17,045,589
COUNTY COUNSEL	(88,631)				(9,612)			19,574	3,472,530
INS-ADMIN									
INS-I&D									
INSURANCE	344,581	666,905	3,452,533	2,446,013	324,171	173,408		665,258	28,614,028
ISD-COMMUNICATIONS									
ISD-INFO TECH SVCS									
ISD-PARKING									
ISD-POWER PLANTS									
ISD-GENERAL	(64,441)	198,135	265,928	1,693,876	11,052,118	(3,818,701)	1,093,587	(262,670)	45,406,717
HUMAN RESOURCES	419,021	779,828	2,012,993	2,860,217	19,093	363,377	1,160	222,616	(1,679,223)
SHERIFF-COUNTY	(493,676)				172,486			143,800	1,569,093,364
TREASURER & TAX COLL	26,883	7,683	19,833	28,181	188	(15,082)		1,457	27,057,616
EB-LACERA									
EB-WORKERS COMP									
EB-LT DISABILITY									
EB-GENERAL	(235,586)	76,521	198,363	232,132	502	65,837		1,187	42
UNALLOCATED SPACE	4,457	13,695	42,214	51,468	174				30
Total Indirect Costs	1,400,408	4,270,431	33,965,193	56,299,166	23,195,694	(1,945,295)	(3,400,274)	1,360,622	1,897,344,920
Roll-Forward Amount	(1,947,599)	(367,270)	23,991,427	1,184,567	(1,555,184)	(2,558,443)	2,508,928	(137,350)	401,564,062
Net Costs	(547,190)	3,903,161	57,956,620	57,483,732	21,640,511	(4,503,737)	(891,345)	1,223,271	2,298,908,983
Adjustments									
Claimable Costs	(547,190)	3,903,161	57,956,620	57,483,732	21,640,511	(4,503,737)	(891,345)	1,223,271	2,298,908,983

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	OUTSIDE AUDITORS	RENTAL EXPENSES	BUILDING USE ALLOWANCE	EQUIPMENT USE ALLOWANCE	REFURBISHMENT EXPENSE	VEHICLE EQUIP DEPRECIATION	SOFTWARE DEPRECIATION	UTILITY EXPENSE
RESTATED COST	999,354	375,257,831	83,813,738	42,532,175	61,866,940	23,793,141	921,341	187,020,582
Allocated Indirect Costs								
OUTSIDE AUDITORS								
RENTAL EXPENSES								
BUILDING DEPRECIATION								
EQUIPMENT DEPRECIATION								
REFURBISHMENT EXPENSE								
VEHICLE EQUIP DEPRECIATION								
SOFTWARE DEPRECIATION								
UTILITY EXPENSE								
AUDITOR-CONTROLLER								
BOARD OF SUPERVISORS								
CHIEF EXEC OFFICE								
COUNTY COUNSEL								
INS-ADMIN								
INS-J&D								
INSURANCE								
ISD-COMMUNICATIONS								
ISD-INFO TECH SVCS								
ISD-PARKING								
ISD-POWER PLANTS								
ISD-GENERAL								
HUMAN RESOURCES								
SHERIFF-COUNTY								
TREASURER & TAX COLL								
EB-LACERA								
EB-WORKERS COMP								
EB-LT DISABILITY								
EB-GENERAL								
UNALLOCATED SPACE								
Total Indirect Costs								
Roll-Forward Amount								
Net Costs								
Adjustments								
Claimable Costs								

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	AUDITOR- CONTROLLER	BOARD OF SUPERVISORS	CHIEF EXEC OFFICE	COUNTY COUNSEL	INS-ADMIN	INS-J&D	INSURANCE	ISD- COMMUNICATIONS
RESTATED COST	145,984,207	121,049,869	84,610,062	109,074,841			239,678,449	
Allocated Indirect Costs								
OUTSIDE AUDITORS	4,713	4,038	4,450	6,503				
RENTAL EXPENSES	(117,517)	(1,432,837)	(420,272)	(217,010)				109,477
BUILDING DEPRECIATION	195,620	171,450	360,587	400,530				30,483
EQUIPMENT DEPRECIATION	5,597	594,368	201,589	71,216				
REFURBISHMENT EXPENSE	4,082		637,833	10,389				
VEHICLE EQUIP DEPRECIATION	8,577	134,732	573	14,332				
SOFTWARE DEPRECIATION	47,469							
UTILITY EXPENSE	(141,384)	(380,561)	(251,151)	(99,343)				167,918
AUDITOR-CONTROLLER	1,720,235	340,035	978,667	333,142			21,239	
BOARD OF SUPERVISORS	64,666	2,184,833	(94,593)	28,991				
CHIEF EXEC OFFICE	(89,379)	219,699	337,075	318,507	257,702		2,789,104	3,556
COUNTY COUNSEL	499,866	(118,119)	2,895,115			1,836,211		
INS-ADMIN							255,185	
INS-J&D							1,836,211	
INSURANCE	6,685,746	988,569	4,385,522	1,472,203				
ISD-COMMUNICATIONS								
ISD-INFO TECH SVCS								
ISD-PARKING								
ISD-POWER PLANTS								
ISD-GENERAL	(4,360,917)	(3,619,822)	665,552	33,981				660
HUMAN RESOURCES	(2,632,328)	128,138	197,273	166,284	(2,517)			
SHERIFF-COUNTY	154,914	602,629	2,188,641					
TREASURER & TAX COLL	(29,599)	(44,502)	(28,516)	(4,761)				
EB-LACERA								
EB-WORKERS COMP								
EB-LT DISABILITY								
EB-GENERAL	13,726	19,313	5,766	4,408				
UNALLOCATED SPACE	3,608	3,092	3,407	4,979				
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				544,408,077	67,936,955	2,649,459,935	70,820,328	
Allocated Indirect Costs								
OUTSIDE AUDITORS				15,850	3,435	31,630	2,847	3,412
RENTAL EXPENSES		15,843,155		(2,736,594)	(7,979)	8,482,773	(378,372)	
BUILDING DEPRECIATION	299,473	2,498,551		550,859	10,661	5,557,945	312,021	
EQUIPMENT DEPRECIATION				710,651	8,396	4,210,372	113,815	
REFURBISHMENT EXPENSE				19,798		19,166	6,383	
VEHICLE EQUIP DEPRECIATION				641,345		16,689		
SOFTWARE DEPRECIATION				2,193	34,101	21,846		
UTILITY EXPENSE	1,278,097	1,454,931		(2,109,808)	(32,338)	16,732	(217,892)	
AUDITOR-CONTROLLER				335,885	883,641	(5,384,551)	314,652	251,550
BOARD OF SUPERVISORS				12,189	24,287	(521,248)	25,233	183,825
CHIEF EXEC OFFICE		529,786		551,767	409,733	4,192,417	233,195	96,181
COUNTY COUNSEL				1,108,808	306,187	(233,835)	2,945,677	4,167
INS-ADMIN								
INS-J&D								
INSURANCE	278			(314,756)	(9,411)	(18,670,955)	238,269	145,861
ISD-COMMUNICATIONS				312,094				
ISD-INFO TECH SVCS				2,302,591				
ISD-PARKING				20,621,928				
ISD-POWER PLANTS								
ISD-GENERAL	724,743	295,506		6,203,071	(438,686)	(3,176,624)	(361,660)	(888)
HUMAN RESOURCES				297,774	377,530	(1,058,228)	159,118	191,836
SHERIFF-COUNTY				487,565	(678)	2,553,414	28,409	
TREASURER & TAX COLL				(510,322)	(63,299)	31,001	448,420	2,479
EB-LACERA								
EB-WORKERS COMP								
EB-LT DISABILITY								
EB-GENERAL				26,591	(4,586)	136,270	4,975	3,383
UNALLOCATED SPACE				12,137	2,630	24,219	2,180	2,613
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			2,889,206		4,812,117,031
Allocated Indirect Costs					
OUTSIDE AUDITORS					999,354
RENTAL EXPENSES				85,270	375,257,831
BUILDING DEPRECIATION				11,133	83,813,738
EQUIPMENT DEPRECIATION					42,532,175
REFURBISHMENT EXPENSE					61,866,940
VEHICLE EQUIP DEPRECIATION					23,793,141
SOFTWARE DEPRECIATION					921,341
UTILITY EXPENSE				486,781	187,020,582
AUDITOR-CONTROLLER	(728,665)				148,021,902
BOARD OF SUPERVISORS					120,844,926
CHIEF EXEC OFFICE	3,384,979			2,765	96,677,580
COUNTY COUNSEL	(80,429)				111,619,192
INS-ADMIN					255,185
INS-J&D					1,836,211
INSURANCE	4,356	807			244,580,189
ISD-COMMUNICATIONS					312,094
ISD-INFO TECH SVCS					2,302,591
ISD-PARKING					20,621,928
ISD-POWER PLANTS					
ISD-GENERAL				15,106	572,949,692
HUMAN RESOURCES	(1,279,168)	(315,223)			69,445,579
SHERIFF-COUNTY					2,645,708,968
TREASURER & TAX COLL					74,697,598
EB-LACERA			884,419		884,419
EB-WORKERS COMP			1,301,073		1,301,073
EB-LT DISABILITY			(314,416)		(314,416)
EB-GENERAL					4,760,281
UNALLOCATED SPACE					
Total Indirect Costs					
Roll-Forward Amount					
Net Costs					
Adjustments					
Claimable Costs					