



**BETTY T. YEE**  
**California State Controller**

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

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

**Date: February 27, 2020  
Filing Ref: LOS21**

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 **2020-21**. 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.

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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 fiscal year **2017-18**, and as estimated costs for fiscal year **2020-21** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2020**, 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. 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.

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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 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 2020-21 Cost Allocation Plan.

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**SECTION IV: ACCEPTANCE**

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**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  
Auditor-Controller

Title

3-4-2020

3-11-2020

Date

Date

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

cc: State and Federal Agencies

Attachment: Exhibit A

COUNTY OF LOS ANGELES  
 FY 2020-2021  
 COUNTYWIDE COST ALLOCATION PLAN  
 BASED ON FY 2017-2018 ACTUALS  
 (REVISED)

	AG					
	TOTAL	COMM/WTS&MEAS	ALT PUBLIC DEFENDER	ANIMAL CONTROL	ASSESSOR	BEACHES & HARBORS
RESTATED COST						
Allocated Indirect Costs						
OUTSIDE AUDITORS	958,714	2,671	4,700	2,552	11,104	1,973
RENTAL EXPENSES	15,349,002	(12,400)	(49,421)	39,623	(283,445)	(3,475,465)
BUILDING DEPRECIATION	56,335,343	33,984	153,685	754,510	317,105	4,187,776
EQUIPMENT DEPRECIATION	10,078,545	76,608	5,753	13,950	271,008	669,975
REFURBISHMENT EXPENSE	74,179,484	156	739,497			1,924,766
VEHICLE EQUIP DEPRECIATION	16,436,269	1,032,379		364,366	19,858	355,950
SOFTWARE DEPRECIATION	1,879,740				1,455,374	
UTILITY EXPENSE	(10,688,047)	(4,346)	106,418	(1,484)	(134,475)	(4,406)
AUDITOR-CONTROLLER	44,258,665	603,682	307,390	1,332,671	446,299	1,078,580
BOARD OF SUPERVISORS	87,970,213	20,490	274,274	18,570	174,654	7,620
CHIEF EXEC OFFICE	49,893,724	260,026	180,264	224,139	702,121	242,501
COUNTY COUNSEL	8,870,509	30,471	381,118	127,995	(157,673)	(15,581)
INS-ADMIN						
INS-J&D						
INSURANCE	76,517,957	510,404	109,260	130,831	(493,499)	(3,082,267)
ISD-COMMUNICATIONS						
ISD-INFO TECH SVCS						
ISD-PARKING						
ISD-POWER PLANTS						
ISD-GENERAL	48,687,972	329,697	135,567	982,029	1,396,929	2,449,447
HUMAN RESOURCES	13,075,517	65,454	86,059	167,333	439,884	58,740
SHERIFF	1,659,973,967	(173)	29,968	(1,731)	48,915	(3,363)
TREASURER & TAX COLL	27,579,379	239,332	(327)	1,647	(208,395)	9,560
EB-LACERA						
EB-WORKERS COMP						
EB-LT DISABILITY						
EB-GENERAL	3,250,659	(21,380)	2,392	12,557	10,476	4,137
UNALLOCATED SPACE	115,348	431	758	412	1,790	318
Total Indirect Costs	2,184,722,961	3,167,486	2,467,355	4,169,970	4,018,030	4,410,261
Roll-Forward Amount	240,271,544	696,163	1,285,825	1,288,071	3,246,532	1,776,380
Net Costs	2,424,994,505	3,863,648	3,753,179	5,458,041	7,264,562	6,186,641
Adjustments						
Claimable Costs	2,424,994,505	3,863,648	3,753,179	5,458,041	7,264,562	6,186,641

COUNTY OF LOS ANGELES  
 FY 2020-2021  
 COUNTYWIDE COST ALLOCATION PLAN  
 BASED ON FY 2017-2018 ACTUALS  
 (REVISED)

	CHILDRENS SERVICES	CHILD SUPPORT SVCS	CONSUMER AFFAIRS	CORONER	DIST ATTORNEY	FIRE DEPARTMENT
RESTATED COST						
Allocated Indirect Costs						
OUTSIDE AUDITORS	69,925	10,650	701	2,287	27,443	72,689
RENTAL EXPENSES	441,232	220,974	(2,516)	1,322,773	8,747,044	(2,910,393)
BUILDING DEPRECIATION	2,554,491	996,646	9,651	705,135	2,286,297	5,966,166
EQUIPMENT DEPRECIATION			4,133	224,693	101,610	5,419,813
REFURBISHMENT EXPENSE	37,523		1,404		31,655	217,824
VEHICLE EQUIP DEPRECIATION				263,134	568,489	9,136,637
SOFTWARE DEPRECIATION						
UTILITY EXPENSE	(475,375)	43,062	12,038	(1,565)	(1,454,856)	192,081
AUDITOR-CONTROLLER	2,973,810	294,528	287,969	913,192	552,280	695,758
BOARD OF SUPERVISORS	189,297	66,793	(96,611)	7,009	750,445	179,205
CHIEF EXEC OFFICE	1,491,732	587,511	129,260	287,744	855,795	961,388
COUNTY COUNSEL	210,120	(3,736)	512,774	21,146	405,184	(78,451)
INS-ADMIN						
INS-J&D						
INSURANCE	(6,869,709)	693,346	35,647	(650,221)	282,349	(2,995,170)
ISD-COMMUNICATIONS						
ISD-INFO TECH SVCS						
ISD-PARKING						
ISD-POWER PLANTS						
ISD-GENERAL	2,563,865	91,179	78,171	430,277	(212,298)	1,503,934
HUMAN RESOURCES	1,660,256	309,663	19,824	285,710	623,451	(610,532)
SHERIFF	526,512	399,206	(26)	(496)	3,052,523	(1,825)
TREASURER & TAX COLL	(41,797)	1,713	170	92,348	(45,681)	31,276
EB-LACERA						
EB-WORKERS COMP						
EB-LT DISABILITY						
EB-GENERAL	117,933	15,336	(3,548)	21,541	68,875	725,515
UNALLOCATED SPACE	11,275	1,717	113	369	4,425	11,721
Total Indirect Costs	5,461,089	3,728,588	989,155	3,925,077	16,645,031	18,517,637
Roll-Forward Amount	(7,991,928)	1,126,325	642,067	162,162	997,110	3,064,052
Net Costs	(2,530,840)	4,854,912	1,631,223	4,087,238	17,642,141	21,581,689
Adjustments						
Claimable Costs	(2,530,840)	4,854,912	1,631,223	4,087,238	17,642,141	21,581,689

COUNTY OF LOS ANGELES  
 FY 2020-2021  
 COUNTYWIDE COST ALLOCATION PLAN  
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	DHS-ADMIN	DHS-MGND CARE SVCS	DHS-INT CORR HEALTH SVCS	DHS-COASTAL NETWORK	DHS-JUV CT HLTH SVCS	DHS-ANTELOPE VAL NETWORK
<b>RESTATED COST</b>						
Allocated Indirect Costs						
OUTSIDE AUDITORS	16,455	2,295	19,036	99,636	2,347	9,498
RENTAL EXPENSES	(298,843)	(587,666)	166,726	169,303		(2,376,324)
BUILDING DEPRECIATION						
EQUIPMENT DEPRECIATION						
REFURBISHMENT EXPENSE						
VEHICLE EQUIP DEPRECIATION						
SOFTWARE DEPRECIATION						
UTILITY EXPENSE	50,680		(42,270)	(41,252)	19,816	82,903
AUDITOR-CONTROLLER	6,592,187					
BOARD OF SUPERVISORS	442,665	7,103	44,926	133,743	6,286	13,274
CHIEF EXEC OFFICE	(1,826,873)	77,445	350,735	1,576,626	47,030	251,192
COUNTY COUNSEL	(52,505)	(5,722)		(41,360)		(1,659)
INS-ADMIN						
INS-J&D						
INSURANCE	539,079	101,439	439,378	3,826,552	(1,762,338)	(1,546,528)
ISD-COMMUNICATIONS						
ISD-INFO TECH SVCS						
ISD-PARKING						
ISD-POWER PLANTS						
ISD-GENERAL	124,950	105,318	(27,352)	(288,251)	68,222	37,486
HUMAN RESOURCES	2,904,330					
SHERIFF	444,477		(112,460)	(648,054)	563	724,292
TREASURER & TAX COLL	(34,383)	636	4,021	(490,835)		(5,279)
EB-LACERA						
EB-WORKERS COMP						
EB-LT DISABILITY						
EB-GENERAL	19,533	4,909	33,646	124,668	15,726	14,051
UNALLOCATED SPACE	2,653	370	3,069	7,207	378	687
<b>Total Indirect Costs</b>	<b>8,924,406</b>	<b>(293,874)</b>	<b>879,454</b>	<b>4,427,984</b>	<b>(1,601,970)</b>	<b>(2,796,407)</b>
Roll-Forward Amount	(140,180)	(437,290)	879,454	(1,059,229)	(1,683,264)	(3,579,650)
<b>Net Costs</b>	<b>8,784,225</b>	<b>(731,164)</b>	<b>1,758,908</b>	<b>3,368,754</b>	<b>(3,285,234)</b>	<b>(6,376,057)</b>
Adjustments						
Claimable Costs	8,784,225	(731,164)	1,758,908	3,368,754	(3,285,234)	(6,376,057)

COUNTY OF LOS ANGELES  
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	DHS-LAC+USC NETWORK	DHS-SOUTHWEST NETWORK	DHS-SF VAL CARE NETWORK	DHS-RANCHO NRC	LA COUNTY LIBRARY	MENTAL HEALTH
<b>RESTATED COST</b>						
<b>Allocated Indirect Costs</b>						
OUTSIDE AUDITORS	158,260	23,052	64,177	28,920	6,712	43,280
RENTAL EXPENSES	47,071	(21,654,229)	(498,250)	(3,038,912)	(507,069)	(2,586,016)
BUILDING DEPRECIATION						3,092,333
EQUIPMENT DEPRECIATION						486,350
REFURBISHMENT EXPENSE					59,423	13,560
VEHICLE EQUIP DEPRECIATION						427,896
SOFTWARE DEPRECIATION						
UTILITY EXPENSE	(334,586)	1,556,915	1,023,648	5,981	(40,766)	97,237
AUDITOR-CONTROLLER					515,209	1,447,505
BOARD OF SUPERVISORS	229,800	24,313	83,202	40,153	50,642	200,660
CHIEF EXEC OFFICE	1,683,671	359,295	729,438	295,401	445,021	516,305
COUNTY COUNSEL	(51,986)	(395)	(6,099)	(12,255)	(17,337)	1,161,623
INS-ADMIN						
INS-J&D						
INSURANCE	5,684,357	1,104,374	3,559,338	542,387	505,947	778,404
ISD-COMMUNICATIONS						
ISD-INFO TECH SVCS						
ISD-PARKING						
ISD-POWER PLANTS						
ISD-GENERAL	661,165	21,640	248,052	896,032	447,789	538,169
HUMAN RESOURCES					262,765	(542,105)
SHERIFF	5,979,725	4,450,619	3,171,497	1,091,675	348,346	6,364,134
TREASURER & TAX COLL	(572,893)	(11,265)	(40,655)	(6,094)	478,245	(221,584)
EB-LACERA						
EB-WORKERS COMP						
EB-LT DISABILITY						
EB-GENERAL	239,627	22,663	88,074	40,381	19,696	22,663
UNALLOCATED SPACE	11,447	1,667	4,642	2,092	1,082	6,979
<b>Total Indirect Costs</b>	<b>13,735,655</b>	<b>(14,101,351)</b>	<b>8,427,065</b>	<b>(114,239)</b>	<b>2,575,704</b>	<b>11,847,393</b>
<b>Roll-Forward Amount</b>	<b>12,985,013</b>	<b>(15,693,177)</b>	<b>2,029,170</b>	<b>2,038,367</b>	<b>(1,732,864)</b>	<b>730,839</b>
<b>Net Costs</b>	<b>26,720,668</b>	<b>(29,794,529)</b>	<b>10,456,235</b>	<b>1,924,128</b>	<b>842,840</b>	<b>12,578,231</b>
<b>Adjustments</b>						
<b>Claimable Costs</b>	<b>26,720,668</b>	<b>(29,794,529)</b>	<b>10,456,235</b>	<b>1,924,128</b>	<b>842,840</b>	<b>12,578,231</b>

COUNTY OF LOS ANGELES  
 FY 2020-2021  
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	MIL/VET AFFAIRS	MUSEUM OF ART	MUSEUM OF NAT HIST	MUSIC CENTER	PARKS & RECREATION	PROBATION
RESTATED COST						
Allocated Indirect Costs						
OUTSIDE AUDITORS	263	315	119		9,998	49,001
RENTAL EXPENSES	684,079	(894,593)	(151,997)	(233,258)	(7,550,633)	(2,954,099)
BUILDING DEPRECIATION	219,069	894,593	249,730	661,458	17,687,073	4,883,451
EQUIPMENT DEPRECIATION				6,086	687,382	261,399
REFURBISHMENT EXPENSE					790,846	372,178
VEHICLE EQUIP DEPRECIATION	16,190		4,167		1,749,782	1,304,855
SOFTWARE DEPRECIATION					13,245	411,121
UTILITY EXPENSE	(122,179)	(434)	(3,785)	267,014	(79,844)	(1,181,450)
AUDITOR-CONTROLLER	160,419	34,700	671	6,117	2,361,169	1,551,425
BOARD OF SUPERVISORS	16,686	(152)	679	2,329,682	100,946	617,192
CHIEF EXEC OFFICE	48,982	174,959	43,126	57,487	1,003,801	2,165,346
COUNTY COUNSEL	(792)	17,485	16,177		482,561	322,310
INS-ADMIN						
INS-I&D						
INSURANCE	26,823	18,875	44,363	462	247,645	680,178
ISD-COMMUNICATIONS						
ISD-INFO TECH SVCS						
ISD-PARKING						
ISD-POWER PLANTS						
ISD-GENERAL	(245,839)	628	(70,745)	3,845	534,492	11,814,464
HUMAN RESOURCES	12,767	14,855	8,418		888,256	1,268,976
SHERIFF	123,494			182,520	49,088,482	4,227,730
TREASURER & TAX COLL	(1,500)	106	24		12,904	91,127
EB-LACERA						
EB-WORKERS COMP						
EB-LT DISABILITY						
EB-GENERAL	(3,347)	(33,001)	1,592		(134,260)	299,766
UNALLOCATED SPACE	42	51	19		1,612	7,901
Total Indirect Costs	935,157	228,386	142,558	3,281,412	67,895,456	26,192,871
Roll-Forward Amount	(455,253)	124,704	150,990	415,884	17,609,666	7,797,236
Net Costs	479,903	353,090	293,548	3,697,295	85,505,121	33,990,106
Adjustments						
Claimable Costs	479,903	353,090	293,548	3,697,295	85,505,121	33,990,106



COUNTY OF LOS ANGELES  
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	PUBLIC DEFENDER	PH-PROGRAMS	PH-SUBSTANCE ABUSE	PH-ANTELOPE VAL REHAB	PH-CHILD MED SVCS	PH-DIV OF HIV/STD
RESTATED COST						
Allocated Indirect Costs						
OUTSIDE AUDITORS	14,723	27,213	2,169	552	8,175	1,516
RENTAL EXPENSES	(41,394)	(627,792)	1,185,107	(4,473)	(1,472,305)	(12,398)
BUILDING DEPRECIATION	533,669					
EQUIPMENT DEPRECIATION	43,114				5,791	
REFURBISHMENT EXPENSE	9,064	517,145				
VEHICLE EQUIP DEPRECIATION	30,088					
SOFTWARE DEPRECIATION						
UTILITY EXPENSE	(691,714)	(122,451)	(2,981)	(430,669)		
AUDITOR-CONTROLLER	1,367,263	227,991	642,498	58,523	562,142	129,235
BOARD OF SUPERVISORS	495,921	117,270	7,134	2,443	22,103	428,525
CHIEF EXEC OFFICE	463,273	467,868	85,171	6,079	40,971	7,654
COUNTY COUNSEL	371,134	260,746	88,641			6,041
INS-ADMIN						
INS-J&D						
INSURANCE	(164,950)	(2,147,201)	100,330	42,380	295,962	77,351
ISD-COMMUNICATIONS						
ISD-INFO TECH SVCS						
ISD-PARKING						
ISD-POWER PLANTS						
ISD-GENERAL	352,785	(398,211)	45,376	162,162	126,232	(7,236)
HUMAN RESOURCES	518,432	658,404	21,355	7,481	159,372	19,319
SHERIFF	(18,591)	1,223,644	(221,987)	497,806	61,720	
TREASURER & TAX COLL	2,217	18,900	(941)	219	1,978	461
EB-LACERA						
EB-WORKERS COMP						
EB-LT DISABILITY						
EB-GENERAL	29,405	34,322	10,133	2,651	26,017	4,495
UNALLOCATED SPACE	2,374	4,388	350	89	1,318	244
Total Indirect Costs	3,316,813	(193,746)	1,962,353	345,242	(160,525)	655,207
Roll-Forward Amount	(98,742)	(4,762,759)	1,618,104	163,347	(1,123,268)	(40,595)
Net Costs	3,218,071	(4,956,504)	3,580,456	508,590	(1,283,793)	614,612
Adjustments						
Claimable Costs	3,218,071	(4,956,504)	3,580,456	508,590	(1,283,793)	614,612

COUNTY OF LOS ANGELES  
 FY 2020-2021  
 COUNTYWIDE COST ALLOCATION PLAN  
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 (REVISED)

	PUBLIC SOCIAL SVCS	PUBLIC WORKS	REGIONAL PLANNING	REGISTRAR/COUNTY CLERK	TCO - COUNTY	TCO - STATE
RESTATED COST						
Allocated Indirect Costs						
OUTSIDE AUDITORS	86,746	32,739	1,945	6,661	273	
RENTAL EXPENSES	(1,765,327)	10,338	(15,405)	(974,982)	5,777,398	578,340
BUILDING DEPRECIATION	2,766,434		22,912	972,019	2,374,842	
EQUIPMENT DEPRECIATION		66,473	15,115	418,172		
REFURBISHMENT EXPENSE		242,335	11,621	929	7,312	3,654
VEHICLE EQUIP DEPRECIATION			17,063	19,203		
SOFTWARE DEPRECIATION						
UTILITY EXPENSE	(263,719)	(85,677)	(24,019)	(66,401)		(2,922,963)
AUDITOR-CONTROLLER	4,659,791	784,981	387,060	375,855	45,209	
BOARD OF SUPERVISORS	543,805	(145,240)	9,362	41,899	1,226	
CHIEF EXEC OFFICE	1,277,851	580,715	278,635	461,070	217,554	41,423
COUNTY COUNSEL	223,729	(211,109)	665,370	(45,072)	(3,488)	
INS-ADMIN						
INS-J&D						
INSURANCE	2,097,573	295,886	(246,636)	263,421	327,167	
ISD-COMMUNICATIONS						
ISD-INFO TECH SVCS						
ISD-PARKING						
ISD-POWER PLANTS						
ISD-GENERAL	2,270,309	(685,424)	(102)	812,871	11,882,286	(148,285)
HUMAN RESOURCES	2,676,718	(35,027)	95,769	670,053	17,948	
SHERIFF	7,428,385	22,736	22,820	581,863		243,478
TREASURER & TAX COLL	4,049,182	103,480	(469)	62,384	110	
EB-LACERA						
EB-WORKERS COMP						
EB-LT DISABILITY						
EB-GENERAL	482,675	94,890	(393)	709,386	1,107	
UNALLOCATED SPACE	13,987	5,279	314	1,074	44	
Total Indirect Costs	26,548,141	1,077,375	1,240,961	4,310,406	20,648,987	(2,204,354)
Roll-Forward Amount	3,033,346	937,914	106,011	1,181,877	(5,225,547)	13,244,061
Net Costs	29,581,486	2,015,290	1,346,972	5,492,284	15,423,440	11,039,708
Adjustments						
Claimable Costs	29,581,486	2,015,290	1,346,972	5,492,284	15,423,440	11,039,708

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	TCO - FEES	WDACS	ALL OTHERS	OUTSIDE AUDITORS	RENTAL EXPENSES
RESTATED COST				1,211,853	363,341,314
Allocated Indirect Costs					
OUTSIDE AUDITORS		4,047	31,897		
RENTAL EXPENSES		994,436	49,944,163		
BUILDING DEPRECIATION		627,187	3,385,128		
EQUIPMENT DEPRECIATION			1,301,120		
REFURBISHMENT EXPENSE	192,854		69,005,738		
VEHICLE EQUIP DEPRECIATION			1,126,212		
SOFTWARE DEPRECIATION					
UTILITY EXPENSE		(72,213)	(5,539,961)		
AUDITOR-CONTROLLER	750,448	300,667	12,267,424		
BOARD OF SUPERVISORS	395,696	23,178	80,093,346		
CHIEF EXEC OFFICE		86,057	31,957,935		
COUNTY COUNSEL		404,018	3,867,090		
INS-ADMIN					
INS-J&D					
INSURANCE		593,823	72,521,146		
ISD-COMMUNICATIONS					
ISD-INFO TECH SVCS					
ISD-PARKING					
ISD-POWER PLANTS					
ISD-GENERAL	306,051	287,084	9,063,212		
HUMAN RESOURCES	212,555	93,224	35,811		
SHERIFF		302,371	1,570,343,723		
TREASURER & TAX COLL	(11,602)	391	24,070,086		
EB-LACERA					
EB-WORKERS COMP					
EB-LT DISABILITY					
EB-GENERAL	136,435	(10,725)	39		
UNALLOCATED SPACE		653	7		
Total Indirect Costs	1,982,438	3,634,198	1,923,474,129		
Roll-Forward Amount	1,903,433	2,663,249	200,397,941		
Net Costs	3,885,871	6,297,447	2,123,872,071		
Adjustments					
Claimable Costs	3,885,871	6,297,447	2,123,872,071		

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	BUILDING DEPRECIATION	EQUIPMENT DEPRECIATION	REFURBISHMENT EXPENSE	VEHICLE EQUIP DEPRECIATION	SOFTWARE DEPRECIATION	UTILITY EXPENSE
RESTATED COST	85,825,269	38,546,373	74,283,510	25,718,984	1,938,030	173,697,463
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						
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-I&D
RESTATED COST	135,741,410	125,934,492	88,861,906	120,367,820		
Allocated Indirect Costs						
OUTSIDE AUDITORS	5,853	5,379	5,483	8,174		
RENTAL EXPENSES	(589,556)	(1,272,885)	(324,039)	(372,940)		
BUILDING DEPRECIATION	196,069	172,402	424,726	401,049		
EQUIPMENT DEPRECIATION	3,992	613,660	207,764	61,355		
REFURBISHMENT EXPENSE	4,676		62,250	28,795		
VEHICLE EQUIP DEPRECIATION	18,160	184,347		14,332		
SOFTWARE DEPRECIATION	58,290					
UTILITY EXPENSE	(56,614)	(228,037)	(621,809)	(88,485)		9,700
AUDITOR-CONTROLLER	1,321,850	269,906	1,114,381	430,744		
BOARD OF SUPERVISORS	93,523	2,294,641	(25,707)	45,005		
CHIEF EXEC OFFICE	(191,627)	677,851	193,727	315,759	156,041	
COUNTY COUNSEL	466,192	(271,939)	3,684,085	124,009		512,485
INS-ADMIN						
INS-I&D						
INSURANCE	6,890,038	717,285	1,668,526	1,319,267		
ISD-COMMUNICATIONS						
ISD-INFO TECH SVCS						
ISD-PARKING						
ISD-POWER PLANTS						
ISD-GENERAL	2,385,255	(229,435)	472,636	119,529		
HUMAN RESOURCES	156,430	88,051	63,175	166,359		
SHERIFF	11,772	1,344,600		(1,110)		
TREASURER & TAX COLL	(26,815)	(6,616)	(10,571)	(30,275)		
EB-LACERA						
EB-WORKERS COMP						
EB-LT DISABILITY						
EB-GENERAL	17,412	27,033	6,896	(4,368)		
UNALLOCATED SPACE	940	864	880	1,312		
Total Indirect Costs						
Roll-Forward Amount						
Net Costs						
Adjustments						
Claimable Costs						

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EXHIBIT A

	INSURANCE	ISD- COMMUNICATIONS	ISD-INFO TECH SVCS	ISD-PARKING	ISD-POWER PLANTS	ISD-GENERAL
RESTATED COST	307,228,422					574,527,310
Allocated Indirect Costs						
OUTSIDE AUDITORS						19,469
RENTAL EXPENSES		94,927	1,306,821	17,121,042		(3,970,788)
BUILDING DEPRECIATION		30,483	294,620	2,496,835		541,992
EQUIPMENT DEPRECIATION						792,301
REFURBISHMENT EXPENSE						2,967
VEHICLE EQUIP DEPRECIATION						1,004,249
SOFTWARE DEPRECIATION						
UTILITY EXPENSE		159,303	1,196,608	1,769,304		(1,622,514)
AUDITOR-CONTROLLER	30,770					222,693
BOARD OF SUPERVISORS						96,516
CHIEF EXEC OFFICE		2,178	28,224	380,271		797,118
COUNTY COUNSEL						971,750
INS-ADMIN	156,041					
INS-J&D	522,185					
INSURANCE			277			354,339
ISD-COMMUNICATIONS						305,029
ISD-INFO TECH SVCS						3,592,192
ISD-PARKING						22,062,665
ISD-POWER PLANTS						
ISD-GENERAL	89,256	18,140	765,643	295,213		8,338,981
HUMAN RESOURCES						246,975
SHERIFF						435,060
TREASURER & TAX COLL						4,101
EB-LACERA						
EB-WORKERS COMP						
EB-LT DISABILITY						
EB-GENERAL						56,790
UNALLOCATED SPACE						3,125
Total Indirect Costs						
Roll-Forward Amount						
Net Costs						
Adjustments						
Claimable Costs						

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	TREASURER & TAX					
	HUMAN RESOURCES	SHERIFF	COLL	EB-LACERA	EB-WORKERS COMP	EB-LT DISABILITY
RESTATED COST	68,295,439	1,770,578,725	71,634,968			
Allocated Indirect Costs						
OUTSIDE AUDITORS	4,510	196,309	3,379	4,583		
RENTAL EXPENSES	117,528	5,344,930	(280,616)			
BUILDING DEPRECIATION	10,831	24,607,891	313,028			
EQUIPMENT DEPRECIATION	8,396	26,686,373	93,987			
REFURBISHMENT EXPENSE		5,338				
VEHICLE EQUIP DEPRECIATION		8,061,627				
SOFTWARE DEPRECIATION						
UTILITY EXPENSE	(13,081)	(1,619,139)	(83,526)			
AUDITOR-CONTROLLER	986,580	3,173,167	369,982	213,160	(68,984)	
BOARD OF SUPERVISORS	49,681	700,731	54,595	230,180		
CHIEF EXEC OFFICE	352,971	5,680,469	220,795	86,286	2,971,222	
COUNTY COUNSEL	255,370	(384,694)	8,348	14,628	594,512	
INS-ADMIN						
INS-J&D						
INSURANCE	(51,774)	(2,265,030)	2,515,284	179,055		
ISD-COMMUNICATIONS						
ISD-INFO TECH SVCS						
ISD-PARKING						
ISD-POWER PLANTS						
ISD-GENERAL	480,900	3,059	481,471	865		
HUMAN RESOURCES	280,143	3,727,600	169,192	178,775		
SHERIFF	(260)		79,387			
TREASURER & TAX COLL	4,927	67,694	211,721	606		
EB-LACERA						
EB-WORKERS COMP						
EB-LT DISABILITY						
EB-GENERAL	33,620	989,792	25,309	7,272		
UNALLOCATED SPACE	724	31,515	542	736		
Total Indirect Costs						
Roll-Forward Amount						
Net Costs						
Adjustments						
Claimable Costs						

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	EB-GENERAL	UNALLOCATED SPACE	AGENCY-WIDE TOTAL
RESTATED COST	4,218,729		4,031,952,017
Allocated Indirect Costs			
OUTSIDE AUDITORS			1,211,853
RENTAL EXPENSES		99,119	363,341,314
BUILDING DEPRECIATION			85,825,269
EQUIPMENT DEPRECIATION			38,546,373
REFURBISHMENT EXPENSE			74,283,510
VEHICLE EQUIP DEPRECIATION			25,718,984
SOFTWARE DEPRECIATION			1,938,030
UTILITY EXPENSE		32,859	173,697,463
AUDITOR-CONTROLLER			146,507,250
BOARD OF SUPERVISORS			130,321,600
CHIEF EXEC OFFICE			95,784,311
COUNTY COUNSEL			122,906,333
INS-ADMIN			156,041
INS-J&D			522,185
INSURANCE			308,026,674
ISD-COMMUNICATIONS			305,029
ISD-INFO TECH SVCS			3,592,192
ISD-PARKING			22,062,665
ISD-POWER PLANTS			
ISD-GENERAL		24,008	608,782,321
HUMAN RESOURCES			70,816,504
SHERIFF			1,845,586,356
TREASURER & TAX COLL			75,817,848
EB-LACERA	916,146		916,146
EB-WORKERS COMP	3,496,750		3,496,750
EB-LT DISABILITY			
EB-GENERAL			8,631,624
UNALLOCATED SPACE			155,987
Total Indirect Costs			
Roll-Forward Amount			
Net Costs			
Adjustments			
Claimable Costs			