



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

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

**Date: February 18, 2021
Filing Ref: LOS22**

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 **2021-22**. 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 **2018-19**, and as estimated costs for fiscal year **2021-22** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2021**, 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. Refurbishment Expense | 10. ISD-General |
| 4. Utility Expense | 11. Human Resources |
| 5. Auditor-Controller | 12. Sheriff-County |
| 6. Board Of Supervisors | 13. Treasurer and Tax Collector |
| 7. Chief Executive Office | 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 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 2021-22 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

Auditor-Controller

Title

2-19-2021

2-19-2021

Date

Date

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

cc: State and Federal Agencies

Attachment: Exhibit A

Exhibit A

Cost Exhibit

Department	Claimable Totals	10-AG COMM/WTS & MEASURES	12-ALT PUBLIC DEFENDER	15-ANIMAL CONTROL	25-ASSESSOR	35-BEACHES & HARBORS	61-CHILDREN SERVICES	65-CHILD SUPPORT SERVICES	75-CONSUMER AFFAIRS
0-OUTSIDE AUDITORS	\$795,432	\$2,173	\$3,790	\$2,125	\$8,635	\$1,639	\$58,516	\$8,401	\$632
0-RENT EXPENSE	\$14,125,631	(\$46,098)	(\$32,900)	(\$185,469)	(\$323,810)	(\$2,000,562)	(\$1,327,111)	(\$463,984)	(\$4,239)
0-BUILDING DEPRECIATION	\$59,273,930	\$43,936	\$137,053	\$766,952	\$332,713	\$4,641,365	\$2,763,900	\$988,449	\$21,854
0-EQUIPMENT DEPRECIATION	\$11,884,026	\$76,819	\$5,753	\$13,159	\$324,058	\$865,284	-	-	\$4,133
0-REFURBISHMENT EXPENSE	\$71,444,652	-	-	-	-	\$2,668,609	-	-	\$33,783
0-VEHICLE EQUIP DEPRECIATION	\$18,065,243	\$1,035,228	\$4,999	\$415,502	\$10,160	\$327,440	-	-	-
0-SOFTWARE DEPRECIATION	\$4,544,831	-	-	-	\$3,294,035	-	-	-	-
0-UTILITY EXPENSE	(\$1,851,606)	(\$5,608)	(\$416,505)	(\$3,357)	(\$243,152)	(\$16,094)	(\$266,169)	\$105,567	\$94,345
30-AUDITOR-CONTROLLER	\$44,847,686	\$583,223	\$217,978	\$1,230,332	\$366,808	\$1,038,628	\$3,056,570	\$292,694	\$352,906
40-BOARD OF SUPERVISORS	\$97,909,899	\$10,149	\$174,583	\$26,047	\$441,937	\$13,333	\$416,756	\$52,072	\$7,966
55-CHIEF EXEC OFFICE	\$52,252,580	\$303,139	\$140,483	\$332,707	\$581,633	\$290,716	\$2,640,956	\$422,185	\$141,094
85-COUNTY COUNSEL	\$9,802,843	\$18,799	\$376,579	\$197,439	(\$90,283)	(\$15,674)	\$45,284	(\$6,661)	\$403,974
103-INS-ADMIN	-	-	-	-	-	-	-	-	-
105-INS-J&D	-	-	-	-	-	-	-	-	-
107-INSURANCE	\$32,057,421	\$427,290	\$75,057	(\$39,086)	(\$727,753)	(\$309,895)	(\$8,011,427)	\$630,015	\$278,961
110-ISD-COMMUNICATIONS	-	-	-	-	-	-	-	-	-
115-ISD-INFO TECH SVCS	-	-	-	-	-	-	-	-	-
117-ISD-PARKING	-	-	-	-	-	-	-	-	-
118-ISD-POWER PLANTS	-	-	-	-	-	-	-	-	-
119-ISD-GENERAL	\$36,668,825	\$234,076	(\$215,400)	\$315,153	\$1,145,645	\$541,750	\$1,103,982	(\$33,318)	\$125,533
210-HUMAN RESOURCES	\$16,563,821	\$120,194	\$93,554	\$136,757	\$421,615	\$87,606	\$2,030,870	\$223,627	\$46,385
585-SHERIFF	\$1,820,589,280	(\$160)	\$36,888	(\$718)	\$27,254	(\$336)	\$1,622,865	\$542,649	(\$638)
640-TREASURER & TAX COLL	\$31,131,003	\$308,747	\$847	\$195,009	\$4,628	\$8,889	(\$33,848)	\$3,858	\$149
650-EB-LACERA	-	-	-	-	-	-	-	-	-
655-EB-WORKERS COMP	-	-	-	-	-	-	-	-	-
658-EB-LT DISABILITY	-	-	-	-	-	-	-	-	-

Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	10-AG COMM/WTS & MEASURES	12-ALT PUBLIC DEFENDER	15-ANIMAL CONTROL	25-ASSESSOR	35-BEACHES & HARBORS	61-CHILDREN SERVICES	65-CHILD SUPPORT SERVICES	75-CONSUMER AFFAIRS
660-EB-GENERAL	\$2,893,673	(\$5,540)	\$4,643	(\$4,862)	\$25,581	\$20,005	\$185,713	\$65,190	\$1,148

Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	102-DISTRICT ATTORNEY	125-FIRE DEPARTMENT	135-DHS-ADMIN	137-DHS - AMBULATORY CARE	140-DHS-MANAGED CARE SVCS	145-DHS-INT CORR HEALTH SVCS	150-DHS- HARBOR HOSPITAL	160-DHS-JUV CT HLTH SVCS
660-EB-GENERAL	\$2,893,673	\$63,996	\$631,686	\$37,381	\$109,467	\$4,387	\$34,421	\$118,615	\$11,487
998-UNALLOCATED SPACE	\$36,779	\$1,374	\$3,653	\$890	\$912	\$100	\$979	\$2,299	\$112
Total Actual Costs	\$2,323,035,948	\$19,281,024	\$29,236,768	\$19,563,050	\$3,273,768	(\$347,536)	(\$160,883)	\$4,493,501	\$223,163
Roll Forward Amounts	\$266,280,546	\$5,904,553	\$14,635,125	\$31,384,581	-	(\$773,984)	-	\$4,090,052	(\$191,432)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$2,589,316,494	\$25,185,578	\$43,871,894	\$50,947,631	\$3,273,768	(\$1,121,520)	(\$160,883)	\$8,583,553	\$31,731

Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	170-DHS-LAC+USC HOSPITAL	180-DHS-MLK MEDICAL CTR	190-DHS-OLIVE VIEW HOSPITAL	195-DHS-RLA REHAB CTR	215-LA COUNTY LIBRARY	218-MEDICAL EXAMINER	220-MENTAL HEALTH	230-MILITARY & VET AFFAIRS
0-OUTSIDE AUDITORS	\$795,432	\$134,666	\$12,243	\$54,908	\$26,056	\$5,792	\$1,867	\$37,104	\$212
0-RENT EXPENSE	\$14,125,631	\$117	(\$22,192,626)	\$68,880	(\$10,739,970)	(\$589,282)	\$1,012,267	(\$1,192,475)	\$585,140
0-BUILDING DEPRECIATION	\$59,273,930	-	-	-	-	-	\$705,215	\$3,230,752	\$211,524
0-EQUIPMENT DEPRECIATION	\$11,884,026	-	-	-	\$8,396	-	\$258,145	\$416,444	-
0-REFURBISHMENT EXPENSE	\$71,444,652	-	-	-	-	-	\$29,059	-	-
0-VEHICLE EQUIP DEPRECIATION	\$18,065,243	-	-	-	-	-	\$260,886	\$467,726	\$7,622
0-SOFTWARE DEPRECIATION	\$4,544,831	-	-	-	-	-	-	-	-
0-UTILITY EXPENSE	(\$1,851,606)	(\$199,415)	\$1,572,139	(\$35,575)	(\$13,926)	(\$46,721)	(\$3,494)	\$58,804	(\$121,865)
30-AUDITOR-CONTROLLER	\$44,847,686	-	-	-	-	\$580,736	\$891,696	\$1,758,409	\$195,215
40-BOARD OF SUPERVISORS	\$97,909,899	\$222,551	\$17,671	\$80,143	\$40,377	\$53,694	\$20,908	\$260,996	\$22,083
55-CHIEF EXEC OFFICE	\$52,252,580	-	-	-	-	\$548,558	\$304,915	\$1,173,915	\$29,243
85-COUNTY COUNSEL	\$9,802,843	(\$196,053)	\$499	(\$12,358)	(\$2,999)	\$1,401	\$6,528	\$925,630	(\$445)
103-INS-ADMIN	-	-	-	-	-	-	-	-	-
105-INS-J&D	-	-	-	-	-	-	-	-	-
107-INSURANCE	\$32,057,421	\$6,596,667	\$703,267	\$1,979,703	\$959,857	\$549,574	(\$788,047)	(\$1,394,765)	\$28,979
110-ISD-COMMUNICATIONS	-	-	-	-	-	-	-	-	-
115-ISD-INFO TECH SVCS	-	-	-	-	-	-	-	-	-
117-ISD-PARKING	-	-	-	-	-	-	-	-	-
118-ISD-POWER PLANTS	-	-	-	-	-	-	-	-	-
119-ISD-GENERAL	\$36,668,825	\$189,631	\$444,303	\$444,878	\$109,321	\$2,031,951	\$260,951	\$557,451	(\$235,890)

210-HUMAN RESOURCES	\$16,563,821	-	-	-	-	\$318,237	\$205,872	\$951,242	\$12,338
585-SHERIFF	\$1,820,589,280	\$4,514,132	-	\$3,038,051	\$1,317,975	\$428,313	(\$240)	\$7,439,748	\$133,197
640-TREASURER & TAX COLL	\$31,131,003	(\$332,440)	(\$7,456)	(\$30,606)	(\$5,542)	(\$3,692)	\$228,405	\$25,412	\$114
650-EB-LACERA	-	-	-	-	-	-	-	-	-
655-EB-WORKERS COMP	-	-	-	-	-	-	-	-	-
658-EB-LT DISABILITY	-	-	-	-	-	-	-	-	-

Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	170-DHS-LAC+USC HOSPITAL	180-DHS-MLK MEDICAL CTR	190-DHS-OLIVE VIEW HOSPITAL	195-DHS-RLA REHAB CTR	215-LA COUNTY LIBRARY	218-MEDICAL EXAMINER	220-MENTAL HEALTH	230-MILITARY & VET AFFAIRS
660-EB-GENERAL	\$2,893,673	\$213,052	\$16,050	\$15,257	\$36,904	\$22,165	\$5,802	\$59,072	(\$3,405)
998-UNALLOCATED SPACE	\$36,779	\$3,425	\$311	\$1,396	\$663	\$366	\$118	\$2,345	\$13
Total Actual Costs	\$2,323,035,948	\$11,146,333	(\$19,433,598)	\$5,604,676	(\$8,262,889)	\$3,901,089	\$3,400,852	\$14,777,809	\$864,077
Roll Forward Amounts	\$266,280,546	(\$5,039,488)	(\$12,280,492)	(\$2,166,091)	(\$7,702,765)	\$915,332	(\$680,910)	\$6,606,241	(\$275,239)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$2,589,316,494	\$6,106,846	(\$31,714,090)	\$3,438,585	(\$15,965,653)	\$4,816,422	\$2,719,941	\$21,384,051	\$588,838

Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	240-MUSEUM OF ART	250-MUSEUM OF NATURAL HISTORY	260-MUSIC CENTER	300-PARKS & RECREATION	350-PROBATION	375-PUBLIC DEFENDER	400-PUBLIC HEALTH	550-PUBLIC SOCIAL SERVICES
0-OUTSIDE AUDITORS	\$795,432	\$220	\$93	-	\$7,840	\$37,185	\$11,763	\$32,409	\$68,536
0-RENT EXPENSE	\$14,125,631	(\$894,592)	(\$220,624)	\$186,135	(\$9,557,100)	(\$2,781,016)	\$22,188	\$1,297,822	(\$6,182,298)
0-BUILDING DEPRECIATION	\$59,273,930	\$887,227	\$247,674	\$593,496	\$18,342,780	\$5,214,461	\$761,558	-	\$3,103,621
0-EQUIPMENT DEPRECIATION	\$11,884,026	-	-	-	\$797,029	\$237,366	\$43,114	-	-
0-REFURBISHMENT EXPENSE	\$71,444,652	-	\$462,880	-	\$2,861,408	\$873,825	\$316,696	\$1,471,741	-
0-VEHICLE EQUIP DEPRECIATION	\$18,065,243	-	\$347	-	\$1,965,795	\$1,196,127	\$49,552	-	-
0-SOFTWARE DEPRECIATION	\$4,544,831	-	-	-	\$13,245	\$822,242	-	-	-
0-UTILITY EXPENSE	(\$1,851,606)	(\$1,430)	(\$9,527)	(\$1,416,602)	(\$69,998)	(\$1,258,534)	(\$608,822)	(\$115,818)	(\$102,359)
30-AUDITOR-CONTROLLER	\$44,847,686	\$43,315	(\$1,899)	-	\$2,514,876	\$1,683,207	\$1,326,472	\$1,221,385	\$4,260,680
40-BOARD OF SUPERVISORS	\$97,909,899	(\$3,240)	\$124	\$2,786,875	\$111,089	\$431,278	\$307,863	\$568,789	\$535,550
55-CHIEF EXEC OFFICE	\$52,252,580	\$249,296	\$16,288	\$45,083	\$1,068,736	\$2,139,104	\$584,861	\$868,354	\$3,184,169
85-COUNTY COUNSEL	\$9,802,843	\$29,570	\$14,032	-	\$452,906	\$671,356	\$357,083	\$473,072	\$394,041

103-INS-ADMIN		-	-	-	-	-	-	-	-
105-INS-J&D		-	-	-	-	-	-	-	-
107-INSURANCE	\$32,057,421	\$18,445	\$38,290	\$186	\$172,594	\$1,220,083	\$538,268	\$1,853,577	\$3,742,061
110-ISD-COMMUNICATIONS		-	-	-	-	-	-	-	-
115-ISD-INFO TECH SVCS		-	-	-	-	-	-	-	-
117-ISD-PARKING		-	-	-	-	-	-	-	-
118-ISD-POWER PLANTS		-	-	-	-	-	-	-	-
119-ISD-GENERAL	\$36,668,825	\$202	(\$67,546)	\$7,065	\$1,228,420	\$6,301,192	\$172,211	(\$442,216)	\$1,240,096
210-HUMAN RESOURCES	\$16,563,821	\$2,947	\$14,208	-	\$966,855	\$1,078,297	\$655,581	\$990,679	\$3,119,413
585-SHERIFF	\$1,820,589,280	-	-	\$128,175	\$51,448,524	\$5,421,773	\$14,170	\$1,973,384	\$9,620,165
640-TREASURER & TAX COLL	\$31,131,003	\$659	\$25	-	\$17,483	\$195,700	\$2,144	\$35,460	\$4,054,328
650-EB-LACERA		-	-	-	-	-	-	-	-
655-EB-WORKERS COMP		-	-	-	-	-	-	-	-
658-EB-LT DISABILITY		-	-	-	-	-	-	-	-

Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	240-MUSEUM OF ART	250-MUSEUM OF NATURAL HISTORY	260-MUSIC CENTER	300-PARKS & RECREATION	350-PROBATION	375-PUBLIC DEFENDER	400-PUBLIC HEALTH	550-PUBLIC SOCIAL SERVICES
680-EB-GENERAL	\$2,893,673	(\$28,309)	\$1,102	-	\$26,781	\$369,461	\$47,386	\$46,238	\$320,743
998-UNALLOCATED SPACE	\$36,779	\$14	\$6	-	\$495	\$2,350	\$743	\$2,048	\$4,331
Total Actual Costs	\$2,323,035,948	\$304,324	\$495,474	\$2,330,413	\$72,369,757	\$23,855,454	\$4,602,831	\$10,276,923	\$27,363,076
Roll Forward Amounts	\$266,280,546	\$174,151	\$690,230	(\$1,352,920)	\$17,825,677	\$6,493,139	\$1,427,950	\$9,312,002	\$5,009,037
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$2,589,316,494	\$478,476	\$1,185,703	\$977,494	\$90,195,435	\$30,348,594	\$6,030,781	\$19,588,925	\$32,372,112

Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	551-PUBLIC WORKS	565-REGIONAL PLANNING	570-REGISTRAR/COUNTY CLERK	635-TCO-COUNTY	645-TCO-FEES	647-TCO-STATE	648-WDACS	685-ALL OTHERS
0-OUTSIDE AUDITORS	\$795,432	\$27,254	\$1,536	\$5,625	\$218	-	-	\$3,387	\$23,295
0-RENT EXPENSE	\$14,125,631	\$36,481	(\$22,539)	(\$1,074,942)	\$5,263,245	-	\$732,784	\$925,685	\$59,877,245
0-BUILDING DEPRECIATION	\$59,273,930	-	\$22,292	\$964,016	\$2,355,290	-	-	\$573,922	\$3,958,064
0-EQUIPMENT DEPRECIATION	\$11,884,026	\$44,517	\$7,152	\$468,174	-	-	-	-	\$1,210,483

0-REFURBISHMENT EXPENSE	\$71,444,652	\$4,225,456	\$43,059	\$10,153	-	-	\$963,463	\$39,934	\$52,933,290
0-VEHICLE EQUIP DEPRECIATION	\$18,065,243	-	\$17,063	\$37,857	-	-	-	-	\$1,110,917
0-SOFTWARE DEPRECIATION	\$4,544,831	-	-	\$415,309	-	-	-	-	-
0-UTILITY EXPENSE	(\$1,851,606)	(\$120,526)	(\$41,545)	(\$73,887)	-	-	(\$446,119)	(\$84,822)	\$2,290,984
30-AUDITOR-CONTROLLER	\$44,847,686	\$1,051,577	\$431,603	\$461,863	\$28,114	\$806,491	-	\$468,740	\$11,601,674
40-BOARD OF SUPERVISORS	\$97,909,899	\$167,883	\$20,767	\$15,292	\$1,189	\$183,582	-	\$32,767	\$89,387,871
55-CHIEF EXEC OFFICE	\$52,252,580	\$725,654	\$158,063	\$529,140	\$362,797	-	\$29,308	\$364,902	\$27,852,058
85-COUNTY COUNSEL	\$9,802,843	(\$277,183)	\$749,556	(\$40,209)	(\$32,177)	-	-	\$351,211	\$4,851,351
103-INS-ADMIN	-	-	-	-	-	-	-	-	-
105-INS-J&D	-	-	-	-	-	-	-	-	-
107-INSURANCE	\$32,057,421	\$630,250	(\$401,630)	\$202,388	\$380,617	-	-	\$362,306	\$15,650,620
110-ISD-COMMUNICATIONS	-	-	-	-	-	-	-	-	-
115-ISD-INFO TECH SVCS	-	-	-	-	-	-	-	-	-
117-ISD-PARKING	-	-	-	-	-	-	-	-	-
118-ISD-POWER PLANTS	-	-	-	-	-	-	-	-	-
119-ISD-GENERAL	\$36,668,825	(\$64,034)	(\$56,978)	\$1,229,614	\$13,228,338	(\$2,255,850)	\$1,067,979	\$127,334	\$5,489,591
210-HUMAN RESOURCES	\$16,563,821	\$87,332	\$94,851	\$500,664	\$18,421	(\$50,402)	-	\$141,782	\$305,933
585-SHERIFF	\$1,820,589,280	(\$169,691)	\$31,111	\$757,120	-	-	-	\$350,920	\$1,722,877,975
640-TREASURER & TAX COLL	\$31,131,003	\$505,810	(\$5,036)	\$30,622	\$117	(\$1,453)	-	\$1,068	\$25,851,792
650-EB-LACERA	-	-	-	-	-	-	-	-	-
655-EB-WORKERS COMP	-	-	-	-	-	-	-	-	-
658-EB-LT DISABILITY	-	-	-	-	-	-	-	-	-

Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	551-PUBLIC WORKS	565-REGIONAL PLANNING	570-REGISTRAR/COUNTY CLERK	635-TCO-COUNTY	645-TCO-FEES	647-TCO-STATE	648-WDACS	685-ALL OTHERS
660-EB-GENERAL	\$2,893,673	\$85,867	\$4,064	\$211,127	\$1,041	\$134,108	-	\$5,792	\$57
998-UNALLOCATED SPACE	\$36,779	\$1,722	\$97	\$355	\$14	-	-	\$214	\$2
Total Actual Costs	\$2,323,035,948	\$6,958,371	\$1,053,488	\$4,650,283	\$21,607,225	(\$1,183,524)	\$2,347,414	\$3,665,142	\$2,025,273,202
Roll Forward Amounts	\$266,280,546	\$7,410,830	(\$289,641)	\$1,239,484	(\$2,325,337)	(\$57,176)	\$9,777,072	\$2,071,397	\$182,784,748
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$2,589,316,494	\$14,369,202	\$763,847	\$5,889,766	\$19,281,887	(\$1,240,700)	\$12,124,487	\$5,736,540	\$2,208,057,950

Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	2nd Alloc Remains	Sub Total	Direct Billed	Unallocated	Total
0-OUTSIDE AUDITORS	\$795,432	-	\$795,432	-	-	\$795,432
0-RENT EXPENSE	\$14,125,631	\$0	\$14,125,631	\$355,354,303	-	\$369,479,934
0-BUILDING DEPRECIATION	\$59,273,930	-	\$59,273,930	-	-	\$59,273,930
0-EQUIPMENT DEPRECIATION	\$11,884,026	-	\$11,884,026	-	-	\$11,884,026
0-REFURBISHMENT EXPENSE	\$71,444,652	-	\$71,444,652	\$281,107,888	-	\$352,552,540
0-VEHICLE EQUIP DEPRECIATION	\$18,065,243	-	\$18,065,243	-	-	\$18,065,243
0-SOFTWARE DEPRECIATION	\$4,544,831	-	\$4,544,831	-	-	\$4,544,831
0-UTILITY EXPENSE	(\$1,851,606)	\$0	(\$1,851,606)	\$170,282,568	-	\$168,430,962
30-AUDITOR-CONTROLLER	\$44,847,686	(\$0)	\$44,847,686	\$94,050,817	-	\$138,898,504
40-BOARD OF SUPERVISORS	\$97,909,899	\$0	\$97,909,899	\$44,861,866	-	\$142,771,765
55-CHIEF EXEC OFFICE	\$52,252,580	(\$0)	\$52,252,580	\$32,507,035	-	\$84,759,614
85-COUNTY COUNSEL	\$9,802,843	(\$0)	\$9,802,843	\$120,116,236	-	\$129,919,079
103-INS-ADMIN	-	-	-	-	-	-
105-INS-J&D	-	-	-	-	-	-
107-INSURANCE	\$32,057,421	(\$0)	\$32,057,421	\$253,652,164	-	\$285,709,585
110-ISD-COMMUNICATIONS	-	-	-	-	-	-
115-ISD-INFO TECH SVCS	-	-	-	-	-	-
117-ISD-PARKING	-	-	-	-	-	-
118-ISD-POWER PLANTS	-	-	-	-	-	-
119-ISD-GENERAL	\$36,668,825	(\$0)	\$36,668,825	\$554,702,025	-	\$591,370,850
210-HUMAN RESOURCES	\$16,563,821	(\$0)	\$16,563,821	\$57,939,883	-	\$74,503,705
585-SHERIFF	\$1,820,589,280	(\$0)	\$1,820,589,280	\$189,731,569	-	\$2,010,320,849
640-TREASURER & TAX COLL	\$31,131,003	(\$0)	\$31,131,003	\$47,444,416	-	\$78,575,420
650-EB-LACERA	-	-	-	-	-	-
655-EB-WORKERS COMP	-	-	-	-	-	-
658-EB-LT DISABILITY	-	-	-	-	-	-

Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	2nd Alloc Remains	Sub Total	Direct Billed	Unallocated	Total
660-EB-GENERAL	\$2,893,673	\$0	\$2,893,673	\$3,262,123	-	\$6,155,796
998-UNALLOCATED SPACE	\$36,779	-	\$36,779	-	-	\$36,779
Total Actual Costs	\$2,323,035,948		\$2,323,035,948	\$2,205,012,894	-	\$4,528,048,842

Roll Forward Amounts	\$266,280,546	-	\$266,280,546	-	-	\$266,280,546
Regular Adjustments	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-
Total Claimable Costs	\$2,589,316,494	(\$0)	\$2,589,316,494	\$2,205,012,894	-	\$4,794,329,388