



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

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

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

**Date: January 14, 2022**  
**Filing Ref: LOS23**

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 **2022-23**. 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 **2019-20**, and as estimated costs for fiscal year **2022-23** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2022**, 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 2022-23 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

01-20-2022

01-20-2022

Date

Date

**Negotiated by Alex Tran  
Telephone (916) 323-2369**

cc: State and Federal Agencies

Attachment: Exhibit A

**County of Los Angeles  
 Countywide Cost Allocation Plan  
 Plan Year 2022-2023**

Exhibit A

Cost Exhibit

Department	Claimable Totals	10-AG COMM/WTS & MEASURES	12-ALT PUBLIC DEFENDER	15-ANIMAL CONTROL	27-ARTS AND CULTURE	25-ASSESSOR	35-BEACHES & HARBORS	61-CHILDREN SERVICES	65-CHILD SUPPORT SERVICES
0-OUTSIDE AUDITORS	\$921,997	\$2,606	\$4,530	\$2,525	\$319	\$10,362	\$2,019	\$72,738	\$10,496
0-RENT EXPENSE	\$29,452,900	(\$58,940)	(\$102,136)	(\$679,749)	\$2,728	(\$121,636)	(\$4,472,303)	(\$11,210,483)	(\$6,801,235)
0-BUILDING DEPRECIATION	\$65,475,558	\$44,301	\$110,718	\$801,581	-	\$479,118	\$4,679,894	\$3,788,369	\$1,578,236
0-EQUIPMENT DEPRECIATION	\$15,046,431	\$75,938	\$5,753	\$17,139	-	\$323,984	\$788,422	-	-
0-REFURBISHMENT EXPENSE	\$234,031,161	-	-	-	-	-	-	-	-
0-VEHICLE EQUIP DEPRECIATION	\$20,107,252	\$1,479,934	\$8,570	\$416,401	-	\$16,033	\$306,879	-	-
0-SOFTWARE DEPRECIATION	\$8,370,304	-	-	-	-	\$4,985,934	-	-	-
0-UTILITY EXPENSE	\$6,316,018	(\$4,271)	(\$205,696)	(\$228)	-	(\$183,934)	\$9,015	(\$356,039)	\$116,431
30-AUDITOR-CONTROLLER	\$36,101,426	\$559,378	\$130,775	\$1,194,257	\$55,449	\$175,233	\$945,706	\$1,575,437	\$199,835
40-BOARD OF SUPERVISORS	\$103,354,116	(\$26,927)	\$231,524	\$34,986	\$1,568	\$535,272	\$16,670	\$2,624,587	\$131,483
55-CHIEF EXEC OFFICE	\$72,396,240	\$311,867	\$213,367	\$913,238	\$154,313	\$595,643	\$283,753	\$2,770,454	\$505,178
85-COUNTY COUNSEL	\$8,354,309	\$15,145	\$264,312	\$139,917	(\$13,261)	\$65,237	(\$16,451)	(\$172,040)	(\$3,665)
103-INS-ADMIN	-	-	-	-	-	-	-	-	-
105-INS-J&D	-	-	-	-	-	-	-	-	-
107-INSURANCE	\$3,983,170	\$1,191	\$26,852	\$6,150	\$355	\$103,432	(\$34,495)	\$593,363	\$64,746
119-ISD-GENERAL	\$36,231,550	\$237,977	\$40,955	\$122,490	\$3,483	\$691,074	\$111,804	(\$1,950,196)	(\$147,286)
210-HUMAN RESOURCES	\$17,467,282	\$130,749	\$93,068	\$139,537	\$13,864	\$371,881	\$68,425	\$1,922,309	\$307,289
585-SHERIFF	\$1,929,164,736	\$78	-	\$390	-	\$19,271	\$471	\$2,096,419	\$509,976
640-TREASURER & TAX COLL	\$26,785,949	\$254,090	\$1,120	\$196,208	\$206	\$5,101	\$4,773	(\$4,226)	\$5,414
660-EB-GENERAL	\$2,169,172	\$1,669	\$8,087	(\$8,700)	\$376	\$31,434	(\$11,856)	\$169,741	\$7,482
998-UNALLOCATED SPACE	\$8,604	\$31	\$55	\$31	\$4	\$125	\$24	\$879	\$127
<b>Total Actual Costs</b>	<b>\$2,615,738,175</b>	<b>\$3,024,817</b>	<b>\$831,851</b>	<b>\$3,296,172</b>	<b>\$219,403</b>	<b>\$8,103,566</b>	<b>\$2,682,751</b>	<b>\$1,921,310</b>	<b>(\$3,515,493)</b>
<b>Roll Forward Amounts</b>	<b>\$537,625,071</b>	<b>\$35,828</b>	<b>(\$788,386)</b>	<b>\$449,358</b>	<b>-</b>	<b>\$5,805,859</b>	<b>(\$1,127,703)</b>	<b>(\$3,756,055)</b>	<b>(\$3,077,311)</b>
<b>Regular Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>One-Time Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Costs</b>	<b>\$3,153,363,246</b>	<b>\$3,060,645</b>	<b>\$43,465</b>	<b>\$3,745,529</b>	<b>\$219,403</b>	<b>\$13,909,424</b>	<b>\$1,555,048</b>	<b>(\$1,834,745)</b>	<b>(\$6,592,804)</b>

**County of Los Angeles  
 Countywide Cost Allocation Plan  
 Plan Year 2022-2023**

Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	75-CONSUMER AFFAIRS	102-DISTRICT ATTORNEY	125-FIRE DEPARTMENT	135-DHS-ADMIN	137-DHS - AMBULATORY CARE	145-DHS-INT CORR HEALTH SVCS	150-DHS- HARBOR HOSPITAL	160-DHS-JUV CT HLTH SVCS
0-OUTSIDE AUDITORS	\$921,997	\$876	\$25,888	\$69,088	\$19,924	\$18,172	\$18,377	\$97,959	\$1,886
0-RENT EXPENSE	\$29,452,900	(\$9,433)	\$5,802,643	(\$3,513,517)	(\$1,000,017)	(\$3,013,427)	\$5,102	(\$1,167,655)	(\$0)
0-BUILDING DEPRECIATION	\$65,475,558	\$21,067	\$2,404,524	\$6,402,969	-	-	-	-	-
0-EQUIPMENT DEPRECIATION	\$15,046,431	\$2,835	\$82,833	\$9,682,037	-	-	-	-	-
0-REFURBISHMENT EXPENSE	\$234,031,161	\$381,540	\$953,265	\$1,980,702	-	-	-	-	-
0-VEHICLE EQUIP DEPRECIATION	\$20,107,252	-	\$1,277,380	\$10,571,437	-	-	-	-	-
0-SOFTWARE DEPRECIATION	\$8,370,304	-	-	\$7,779	-	-	-	-	-
0-UTILITY EXPENSE	\$6,316,018	(\$40,972)	(\$164,131)	\$218,965	\$95,392	(\$422,728)	-	\$100,938	\$12,117
30-AUDITOR-CONTROLLER	\$36,101,426	\$358,496	\$176,931	\$108,988	\$4,776,643	-	-	-	-
40-BOARD OF SUPERVISORS	\$103,354,116	\$28,789	\$761,782	\$263,662	\$1,052,288	\$72,970	\$61,043	\$170,489	\$7,391
55-CHIEF EXEC OFFICE	\$72,396,240	\$86,749	\$914,030	\$906,309	\$4,629,497	-	-	-	-
85-COUNTY COUNSEL	\$8,354,309	\$599,732	\$297,525	\$266,389	\$135,539	(\$7,173)	\$164,801	(\$35,942)	\$211,846
107-INSURANCE	\$3,983,170	\$5,354	\$137,771	(\$2,511)	(\$117,042)	\$67,831	(\$73,139)	(\$727,789)	(\$8,839)
119-ISD-GENERAL	\$36,231,550	\$21,310	(\$330,127)	(\$531,030)	(\$2,114,235)	(\$382,677)	(\$39,787)	(\$280,818)	\$16,692
210-HUMAN RESOURCES	\$17,467,282	\$60,406	\$613,567	(\$254,286)	\$3,490,258	-	-	-	-
585-SHERIFF	\$1,929,164,736	\$26,307	\$4,197,460	\$1,637	\$209,936	\$2,019,922	\$7,701	\$1,407,585	-
640-TREASURER & TAX COLL	\$26,785,949	\$289	\$297	\$274,525	\$12,136	\$7,203	\$6,076	(\$50,152)	\$736
660-EB-GENERAL	\$2,169,172	\$2,456	\$44,830	\$389,002	\$49,920	\$47,919	\$45,076	\$75,768	(\$2,371)
998-UNALLOCATED SPACE	\$8,604	\$11	\$313	\$835	\$241	\$220	\$222	\$552	\$23
<b>Total Actual Costs</b>	<b>\$2,615,738,175</b>	<b>\$1,545,812</b>	<b>\$17,196,783</b>	<b>\$26,842,979</b>	<b>\$11,240,478</b>	<b>(\$1,591,769)</b>	<b>\$195,472</b>	<b>(\$409,063)</b>	<b>\$239,481</b>
<b>Roll Forward Amounts</b>	<b>\$537,625,071</b>	<b>\$1,076,452</b>	<b>\$2,308,265</b>	<b>\$9,765,598</b>	<b>\$432,994</b>	<b>(\$211,124)</b>	<b>(\$182,745)</b>	<b>(\$5,502,496)</b>	<b>\$6,103</b>
<b>Regular Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>One-Time Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	<b>\$3,153,363,246</b>	<b>\$2,622,263</b>	<b>\$19,505,048</b>	<b>\$36,608,576</b>	<b>\$11,673,471</b>	<b>(\$1,802,893)</b>	<b>\$12,727</b>	<b>(\$5,911,559)</b>	<b>\$245,584</b>

**County of Los Angeles  
Countywide Cost Allocation Plan  
Plan Year 2022-2023**

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	\$921,997	\$141,135	\$13,661	\$59,461	\$28,169	\$6,978	\$2,338	\$47,789	\$259
0-RENT EXPENSE	\$29,452,900	\$60	(\$20,594,439)	\$701,654	(\$14,048,660)	(\$554,663)	\$1,039,023	(\$6,730,808)	\$642,635
0-BUILDING DEPRECIATION	\$65,475,558	-	-	-	-	-	\$722,987	\$3,618,821	\$207,306
0-EQUIPMENT DEPRECIATION	\$15,046,431	-	-	-	-	-	\$307,422	\$613,777	-
0-REFURBISHMENT EXPENSE	\$234,031,161	-	-	-	-	\$328,177	-	-	-
0-VEHICLE EQUIP DEPRECIATION	\$20,107,252	-	-	-	-	-	\$278,426	\$490,131	\$1,270
0-SOFTWARE DEPRECIATION	\$8,370,304	-	-	-	-	-	-	-	-
0-UTILITY EXPENSE	\$6,316,018	(\$81,100)	\$2,038,031	\$195,201	\$7,370	(\$38,185)	(\$1,978)	\$45,781	(\$98,127)
30-AUDITOR-CONTROLLER	\$36,101,426	-	-	-	-	\$411,677	\$756,843	\$1,233,287	\$275,734
40-BOARD OF SUPERVISORS	\$103,354,116	\$292,754	\$23,913	\$104,773	\$53,021	\$83,622	\$30,052	\$460,377	\$20,986
55-CHIEF EXEC OFFICE	\$72,396,240	-	-	-	-	\$440,448	\$298,721	\$1,408,723	\$32,267
85-COUNTY COUNSEL	\$8,354,309	(\$65,167)	(\$866)	(\$9,748)	(\$6,847)	(\$1,577)	(\$44,978)	\$1,178,692	(\$559)
107-INSURANCE	\$3,983,170	(\$677,321)	(\$11,010)	(\$428,123)	(\$34,336)	\$99,167	(\$143,589)	(\$7,036)	(\$73,146)
119-ISD-GENERAL	\$36,231,550	(\$444,357)	(\$46,526)	(\$320,478)	(\$7,621)	\$807,041	\$83,548	(\$387,918)	(\$257,086)
210-HUMAN RESOURCES	\$17,467,282	-	-	-	-	\$295,151	\$602,998	\$992,508	\$25,542
585-SHERIFF	\$1,929,164,736	\$256,832	-	\$1,123,633	\$1,151,452	\$786,452	\$1,374	\$8,099,884	\$90,752
640-TREASURER & TAX COLL	\$26,785,949	(\$60,714)	\$1,294	\$249	\$5,413	\$4,265	\$344,337	(\$207,324)	\$164
660-EB-GENERAL	\$2,169,172	\$140,284	\$10,627	\$43,910	\$26,708	\$18,302	\$7,241	\$15,895	\$782
998-UNALLOCATED SPACE	\$8,604	\$796	\$77	\$335	\$159	\$84	\$28	\$577	\$3
<b>Total Actual Costs</b>	<b>\$2,615,738,175</b>	<b>(\$496,797)</b>	<b>(\$18,565,238)</b>	<b>\$1,470,868</b>	<b>(\$12,825,172)</b>	<b>\$2,686,940</b>	<b>\$4,284,795</b>	<b>\$10,873,157</b>	<b>\$868,783</b>
<b>Roll Forward Amounts</b>	<b>\$537,625,071</b>	<b>(\$9,220,168)</b>	<b>\$4,566,517</b>	<b>(\$1,845,521)</b>	<b>(\$13,415,376)</b>	<b>\$972,973</b>	<b>(\$176,393)</b>	<b>\$5,093,658</b>	<b>\$434,228</b>
<b>Regular Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>One-Time Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Costs</b>	<b>\$3,153,363,246</b>	<b>(\$9,716,965)</b>	<b>(\$13,998,722)</b>	<b>(\$374,653)</b>	<b>(\$26,240,549)</b>	<b>\$3,659,913</b>	<b>\$4,108,402</b>	<b>\$15,966,814</b>	<b>\$1,303,012</b>

**County of Los Angeles  
 Countywide Cost Allocation Plan  
 Plan Year 2022-2023**

Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	250-MUSEUM OF NATURAL HISTORY								
		240-MUSEUM OF ART	260-MUSIC CENTER	300-PARKS & RECREATION	350-PROBATION	375-PUBLIC DEFENDER	400-PUBLIC HEALTH	550-PUBLIC SOCIAL SERVICES		
0-OUTSIDE AUDITORS	\$921,997	\$218	\$107	-	\$9,086	\$44,019	\$14,227	\$40,359	\$80,852	
0-RENT EXPENSE	\$29,452,900	(\$894,593)	(\$254,478)	(\$847,926)	(\$17,111,607)	(\$3,982,495)	\$180,063	\$699,656	(\$2,461,074)	
0-BUILDING DEPRECIATION	\$65,475,558	\$894,593	\$249,730	\$599,960	\$20,190,065	\$6,753,273	\$682,556	-	\$3,146,604	
0-EQUIPMENT DEPRECIATION	\$15,046,431	-	-	-	\$772,106	\$222,520	\$43,114	-	-	
0-REFURBISHMENT EXPENSE	\$234,031,161	-	\$136,658	-	\$5,944,719	\$11,731,744	\$208,393	\$123,123	-	
0-VEHICLE EQUIP DEPRECIATION	\$20,107,252	-	-	-	\$2,731,716	\$1,345,189	\$56,913	-	-	
0-SOFTWARE DEPRECIATION	\$8,370,304	-	-	-	\$13,245	\$822,242	-	-	\$32,788	
0-UTILITY EXPENSE	\$6,316,018	\$45	(\$1,022)	(\$1,284,549)	(\$69,792)	(\$1,294,451)	(\$704,938)	(\$124,246)	(\$110,324)	
30-AUDITOR-CONTROLLER	\$36,101,426	\$27,480	(\$13,035)	-	\$1,876,606	\$784,009	\$1,101,076	\$358,177	\$4,110,631	
40-BOARD OF SUPERVISORS	\$103,354,116	\$799	\$298	\$323,342	\$166,921	\$909,164	\$448,889	\$1,055,885	\$1,234,175	
55-CHIEF EXEC OFFICE	\$72,396,240	\$29,903	\$4,610	\$53,779	\$999,465	\$1,812,944	\$548,606	\$869,997	\$4,648,736	
85-COUNTY COUNSEL	\$8,354,309	\$563	\$24,617	-	\$410,943	\$1,190,960	\$282,360	\$131,910	\$238,465	
107-INSURANCE	\$3,983,170	\$3,844	\$844	-	\$128,034	\$320,198	\$60,562	\$382,482	\$805,619	
119-ISD-GENERAL	\$36,231,550	\$474	(\$54,834)	\$5,730	\$467,290	\$2,260,032	\$462,624	(\$737,333)	(\$1,756,345)	
210-HUMAN RESOURCES	\$17,467,282	\$7,554	\$3,295	-	\$859,879	\$831,584	\$684,984	\$551,222	\$2,546,434	
585-SHERIFF	\$1,929,164,736	-	-	\$210,551	\$50,524,259	\$6,154,358	\$14,967	\$2,211,308	\$10,025,830	
640-TREASURER & TAX COLL	\$26,785,949	(\$173)	\$30	-	\$20,062	\$2,266	\$4,013	\$42,066	\$2,160,155	
660-EB-GENERAL	\$2,169,172	\$1,837	\$501	-	\$75,092	\$399,516	\$39,308	\$72,645	\$88,216	
998-UNALLOCATED SPACE	\$8,604	\$3	\$1	-	\$110	\$532	\$172	\$488	\$977	
<b>Total Actual Costs</b>	<b>\$2,615,738,175</b>	<b>\$72,547</b>	<b>\$97,323</b>	<b>(\$939,113)</b>	<b>\$68,008,198</b>	<b>\$30,307,602</b>	<b>\$4,127,891</b>	<b>\$5,677,740</b>	<b>\$24,791,739</b>	
<b>Roll Forward Amounts</b>	<b>\$537,625,071</b>	<b>(\$95,799)</b>	<b>\$240,390</b>	<b>(\$3,437,920)</b>	<b>\$7,837,957</b>	<b>\$14,681,428</b>	<b>\$1,637,948</b>	<b>\$9,580,153</b>	<b>\$2,667,138</b>	
<b>Regular Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>One-Time Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>Total Claimable Costs</b>	<b>\$3,153,363,246</b>	<b>(\$23,252)</b>	<b>\$337,713</b>	<b>(\$4,377,034)</b>	<b>\$75,846,155</b>	<b>\$44,989,029</b>	<b>\$5,765,838</b>	<b>\$15,257,893</b>	<b>\$27,458,877</b>	

County of Los Angeles  
 Countywide Cost Allocation Plan  
 Plan Year 2022-2023

Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	570- REGISTRAR/C OUNTY							
		551-PUBLIC WORKS	565-REGIONAL PLANNING	CLERK	635-TCO-COUNTY	645-TCO-FEES	647-TCO-STATE	648-WDACS	685-ALL OTHERS
0-OUTSIDE AUDITORS	\$921,997	\$33,794	\$1,900	\$6,943	\$260	-	-	\$4,187	\$28,488
0-RENT EXPENSE	\$29,452,900	(\$17,608)	(\$30,657)	(\$64,845)	\$5,138,780	-	\$2,437,289	(\$778,291)	\$113,325,939
0-BUILDING DEPRECIATION	\$65,475,558	-	\$22,784	\$1,004,947	\$2,374,842	-	-	\$641,272	\$4,055,041
0-EQUIPMENT DEPRECIATION	\$15,046,431	-	\$12,619	\$864,387	-	-	-	-	\$1,231,545
0-REFURBISHMENT EXPENSE	\$234,031,161	\$1,420,951	\$486,290	\$57,194	-	-	\$473,267	\$224,958	\$209,580,179
0-VEHICLE EQUIP DEPRECIATION	\$20,107,252	-	\$28,900	\$42,278	-	-	-	-	\$1,055,796
0-SOFTWARE DEPRECIATION	\$8,370,304	-	-	\$2,508,316	-	-	-	-	-
0-UTILITY EXPENSE	\$6,316,018	(\$139,289)	(\$23,524)	\$13,210	-	-	\$1,106,650	(\$76,059)	\$7,782,458
30-AUDITOR-CONTROLLER	\$36,101,426	\$690,681	\$364,945	\$409,474	\$23,868	\$272,892	-	(\$98,036)	\$13,257,990
40-BOARD OF SUPERVISORS	\$103,354,116	\$231,123	\$15,992	\$44,020	\$1,472	\$415,030	-	\$36,325	\$91,433,606
55-CHIEF EXEC OFFICE	\$72,396,240	\$512,256	\$166,687	\$573,798	\$138,516	-	\$63,674	\$355,655	\$47,153,057
85-COUNTY COUNSEL	\$8,354,309	(\$260,337)	\$803,649	\$307	(\$44,421)	-	-	\$258,409	\$2,356,025
107-INSURANCE	\$3,983,170	\$49,325	\$11,991	\$51,182	\$369	-	-	\$19,802	\$3,381,081
119-ISD-GENERAL	\$36,231,550	(\$945,862)	(\$7,862)	\$43,628	\$4,223,707	(\$1,037,304)	(\$1,116,950)	(\$303,268)	\$39,831,591
210-HUMAN RESOURCES	\$17,467,282	\$145,357	\$140,418	\$392,352	\$17,381	(\$91,592)	-	\$120,925	\$2,384,224
585-SHERIFF	\$1,929,164,736	\$2,988	\$33,790	\$1,022,838	-	\$110,533	-	\$354,287	\$1,836,491,493
640-TREASURER & TAX COLL	\$26,785,949	\$521,061	(\$6,352)	\$1,097	\$147	\$43,535	-	(\$9,992)	\$23,206,555
660-EB-GENERAL	\$2,169,172	\$58,799	\$4,699	\$203,747	\$701	\$91,736	-	\$8,847	\$8,942
998-UNALLOCATED SPACE	\$8,604	\$408	\$23	\$84	\$3	-	-	\$51	\$1
<b>Total Actual Costs</b>	<b>\$2,615,738,175</b>	<b>\$2,303,649</b>	<b>\$2,026,291</b>	<b>\$7,174,957</b>	<b>\$11,875,625</b>	<b>(\$195,170)</b>	<b>\$2,963,931</b>	<b>\$759,074</b>	<b>\$2,396,564,009</b>
<b>Roll Forward Amounts</b>	<b>\$537,625,071</b>	<b>\$10,791,125</b>	<b>\$891,750</b>	<b>\$5,774,549</b>	<b>(\$11,320,069)</b>	<b>\$1,750,125</b>	<b>\$6,364,205</b>	<b>(\$601,548)</b>	<b>\$499,219,089</b>
<b>Regular Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>One-Time Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Costs</b>	<b>\$3,153,363,246</b>	<b>\$13,094,773</b>	<b>\$2,918,041</b>	<b>\$12,949,506</b>	<b>\$555,556</b>	<b>\$1,554,955</b>	<b>\$9,328,136</b>	<b>\$157,526</b>	<b>\$2,895,783,098</b>



**County of Los Angeles  
 Countywide Cost Allocation Plan  
 Plan Year 2022-2023**

**Exhibit A**

**Cost Exhibit (continued)**

<b>Department</b>	<b>Claimable Totals</b>	<b>2nd Alloc Remains</b>	<b>Sub Total</b>	<b>Direct Billed</b>	<b>Unallocated</b>	<b>Total</b>
0-OUTSIDE AUDITORS	\$921,997	-	\$921,997	-	-	\$921,997
0-RENT EXPENSE	\$29,452,900	-	\$29,452,900	\$403,455,343	-	\$432,908,243
0-BUILDING DEPRECIATION	\$65,475,558	-	\$65,475,558	-	-	\$65,475,558
0-EQUIPMENT DEPRECIATION	\$15,046,431	-	\$15,046,431	-	-	\$15,046,431
0-REFURBISHMENT EXPENSE	\$234,031,161	-	\$234,031,161	\$188,741,528	-	\$422,772,689
0-VEHICLE EQUIP DEPRECIATION	\$20,107,252	-	\$20,107,252	-	-	\$20,107,252
0-SOFTWARE DEPRECIATION	\$8,370,304	-	\$8,370,304	-	-	\$8,370,304
0-UTILITY EXPENSE	\$6,316,018	-	\$6,316,018	\$168,683,176	-	\$174,999,194
30-AUDITOR-CONTROLLER	\$36,101,426	-	\$36,101,426	\$98,842,976	-	\$134,944,402
40-BOARD OF SUPERVISORS	\$103,354,116	-	\$103,354,116	\$40,840,743	-	\$144,194,859
55-CHIEF EXEC OFFICE	\$72,396,240	-	\$72,396,240	\$33,128,678	-	\$105,524,918
85-COUNTY COUNSEL	\$8,354,309	-	\$8,354,309	\$124,973,279	-	\$133,327,588
107-INSURANCE	\$3,983,170	-	\$3,983,170	\$128,645,422	-	\$132,628,592
119-ISD-GENERAL	\$36,231,550	-	\$36,231,550	\$594,944,571	-	\$631,176,121
210-HUMAN RESOURCES	\$17,467,282	-	\$17,467,282	\$58,910,311	-	\$76,377,593
585-SHERIFF	\$1,929,164,736	-	\$1,929,164,736	\$168,534,908	-	\$2,097,699,643
640-TREASURER & TAX COLL	\$26,785,949	-	\$26,785,949	\$51,233,893	-	\$78,019,842
660-EB-GENERAL	\$2,169,172	-	\$2,169,172	\$3,874,942	-	\$6,044,114
998-UNALLOCATED SPACE	\$8,604	-	\$8,604	-	-	\$8,604
<b>Total Actual Costs</b>	<b>\$2,615,738,175</b>		<b>\$2,615,738,175</b>	<b>\$2,064,809,770</b>		<b>\$4,680,547,944</b>
<b>Roll Forward Amounts</b>	<b>\$537,625,071</b>		<b>\$537,625,071</b>			<b>\$537,625,071</b>
<b>Regular Adjustments</b>						
<b>One-Time Adjustments</b>						
<b>Total Claimable Costs</b>	<b>\$3,153,363,246</b>		<b>\$3,153,363,246</b>	<b>\$2,064,809,770</b>		<b>\$5,218,173,016</b>