



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

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

**Date: August 10, 2018
Filing Ref: LOS19**

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 **2018-19**. 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 **2015-16**, and as estimated costs for fiscal year **2018-19** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2018**, 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 | 7. County Counsel |
| 2. Rental Expenses | 8. Insurance |
| 3. Utility Expense | 9. ISD-General |
| 4. Auditor-Controller | 10. Human Resources |
| 5. Board of Supervisors | 11. Sheriff-County |
| 6. Chief Executive Office | 12. Treasurer-Tax Collector |

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 2018-19 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF LOS ANGELES

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

John Naimo

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

Name

Auditor-Controller

Title

8-14-2018

8-22-2018

Date

Date

**Negotiated by Melma Dizon
Telephone (916) 323-2369**

cc: State and Federal Agencies

Attachment

REVISED
 COUNTY OF LOS ANGELES
 FY 2018-2019 COUNTYWIDE COST ALLOCATION PLAN
 BASED ON FY 2015-2016 ACTUALS

CCAP2019

EXHIBIT A

RESTATED COST	COMM/SR CITIZENS							DHS-OFFICE OF MGND CARE
	CHILD SUPPORT SVCS	COMM	CONSUMER AFFAIRS	CORONER	DIST ATTORNEY	FIRE DEPARTMENT	DHS-ADMIN	
Allocated Indirect Costs								
OUTSIDE AUDITORS	9,376	3,340	498	1,826	23,096	60,149	13,042	1,868
RENTAL EXPENSES	1,033,346	(522,098)	(25,777)	1,799,057	9,009,468	(335,753)	1,822,647	10,480
BUILDING DEPRECIATION	267,897	482,381	9,706	723,289	2,476,029	4,144,458		
EQUIPMENT DEPRECIATION			2,784	117,466	54,787	2,511,591		
REFURBISHMENT EXPENSE		14,311			3,936	633,104		
VEHICLE EQUIP DEPRECIATION		36,785		214,005	522,053	8,585,980		
SOFTWARE DEPRECIATION								
UTILITY EXPENSE	41,868	(30,454)	(5,605)	(4,650)	(277,645)	232,393	75,835	
AUDITOR-CONTROLLER	298,164	(205,983)	132,442	827,675	658,288	888,652	(7,526,757)	194,389
BOARD OF SUPERVISORS	58,869	(8,638)	(2,148)	18,535	531,122	123,035	746,672	
CHIEF EXEC OFFICE	454,917	226,516	172,538	214,944	784,836	4,475	(841,885)	65,460
COUNTY COUNSEL	(2,142)	(100,335)	184,188	45,130	90,626	(75,020)	344,287	(610)
INS-ADMIN								
INS-J&D								
INSURANCE	477,680	495,901	22,432	(287,398)	(798,001)	(3,847,022)	306,568	47,230
ISD-COMMUNICATIONS								
ISD-INFO TECH SVCS								
ISD-PARKING								
ISD-POWER PLANTS								
ISD-GENERAL	(44,047)	640,292	21,601	46,606	5,997	774,276	(1,983,409)	13,685
HUMAN RESOURCES	201,607	509,416	25,576	300,648	460,031	814,297	(4,805,114)	89,427
SHERIFF-COUNTY	4,598	46,148	(105)	(656)	(216,098)	(25,631)	16,166	
TREASURER & TAX COLL	19,763	3,815	434	61,011	15,137	(137,123)	(2,677)	1,896
EB-LACERA								
EB-WORKERS COMP								
EB-LT DISABILITY								
EB-GENERAL	55,336	2,319	(1,763)	4,257	32,591	249,216	12,972	2,605
UNALLOCATED SPACE	88	31	5	17	218	567	123	18
Total Indirect Costs	2,877,321	1,593,745	536,811	4,081,762	13,376,471	14,601,643	(11,821,531)	426,448
Roll-Forward Amount	618,288	1,994,714	367,585	2,264,105	7,450,931	(9,411,145)	(17,527,524)	631,224
Net Costs	3,495,610	3,588,459	904,397	6,345,867	20,827,402	5,190,497	(29,349,055)	1,057,673
Adjustments								
Claimable Costs	3,495,610	3,588,459	904,397	6,345,867	20,827,402	5,190,497	(29,349,055)	1,057,673

REVISED
 COUNTY OF LOS ANGELES
 FY 2018-2019 COUNTYWIDE COST ALLOCATION PLAN
 BASED ON FY 2015-2016 ACTUALS

CCAP2019

EXHIBIT A

	DHS-COASTAL NETWORK	DHS-JUV CT HLTH SVCS	DHS-ANTELOPE VAL NETWORK	DHS-LAC-HUSC NETWORK	DHS-SOUTHWEST NETWORK	DHS-SF VAL CARE NETWORK	DHS-RANCHO NRC	MENTAL HEALTH
RESTATED COST								
Allocated Indirect Costs								
OUTSIDE AUDITORS	80,741	2,033	7,655	133,115	19,397	51,840	25,310	36,798
RENTAL EXPENSES	1,318,803		(2,125,916)	(748,414)	(10,505,683)	256,837	(5,531,054)	(1,419,814)
BUILDING DEPRECIATION								1,205,085
EQUIPMENT DEPRECIATION								536,865
REFURBISHMENT EXPENSE	586,541	3,011		112,873	79,472		603,635	427,339
VEHICLE EQUIP DEPRECIATION								290,922
SOFTWARE DEPRECIATION								
UTILITY EXPENSE	(34,014)	13,656	50,600	(248,019)	254,945	(657,439)	25,106	3,981
AUDITOR-CONTROLLER	3,447,476	171,942	342,731	6,061,903	674,408	2,151,264	1,109,825	1,850,458
BOARD OF SUPERVISORS								210,495
CHIEF EXEC OFFICE	1,237,299	65,187	120,844	2,124,152	262,979	780,557	394,349	1,172,425
COUNTY COUNSEL	(9,885)	1,701	3,575	(3,423)	72,606	(7,120)	(1,546)	654,965
INS-ADMIN								
INS-J&D								
INSURANCE	(5,352,599)	39,007	25,135	2,622,737	1,740,771	2,257,684	558,906	1,155,666
ISD-COMMUNICATIONS								
ISD-INFO TECH SVCS								
ISD-PARKING								
ISD-POWER PLANTS								
ISD-GENERAL	(97,570)	42,098	21,054	637,359	(51,234)	505,517	895,708	253,870
HUMAN RESOURCES	1,600,364	76,988	157,279	2,857,860	300,539	1,025,637	535,111	443,439
SHERIFF-COUNTY	(2,265,993)		339,659	3,170,658		1,392,610	784,455	1,612,214
TREASURER & TAX COLL	(229,238)	1,632	(1,989)	(725,256)	(7,006)	(52,538)	2,287	(311,153)
EB-LACERA								
EB-WORKERS COMP								
EB-LT DISABILITY								
EB-GENERAL	121,190	(2,677)	10,567	189,726	5,620	65,704	37,679	47,667
UNALLOCATED SPACE	334	19	32	551	80	215	105	347
Total Indirect Costs	403,449	414,595	(1,048,775)	16,185,821	(7,153,106)	7,770,767	(560,124)	8,171,568
Roll-Forward Amount	(1,991,118)	(30,647)	(117,221)	15,688,083	(4,179,022)	1,894,384	2,476,088	849,909
Net Costs	(1,587,668)	383,949	(1,165,996)	31,883,908	(11,332,128)	9,665,151	1,915,963	9,121,471
Adjustments								
Claimable Costs	(1,587,668)	383,949	(1,165,996)	31,883,908	(11,332,128)	9,665,151	1,915,963	9,121,471

REVISED
 COUNTY OF LOS ANGELES
 FY 2018-2019 COUNTYWIDE COST ALLOCATION PLAN
 BASED ON FY 2015-2016 ACTUALS

CCAP2019

EXHIBIT A

	MIL/VET AFFAIRS	MUSEUM OF ART	MUSEUM OF NAT HIST	MUSIC CENTER	PARKS & RECREATION	PROBATION	PUBLIC DEFENDER	PH-PROGRAMS
RESTATED COST								
Allocated Indirect Costs								
OUTSIDE AUDITORS	171	366	104		8,070	40,336	12,765	22,272
RENTAL EXPENSES	958,692	(895,445)	(392,538)	333,555	(7,657,959)	(4,151,897)	(88,269)	(958,845)
BUILDING DEPRECIATION	271,939	894,592	220,221	661,435	10,100,132	3,120,687	594,217	
EQUIPMENT DEPRECIATION				7,775	534,045	180,641	154,794	
REFURBISHMENT EXPENSE					4,767,667	1,310,338	760	1,273,962
VEHICLE EQUIP DEPRECIATION	14,920		3,819		744,324	1,155,133	33,078	
SOFTWARE DEPRECIATION								
UTILITY EXPENSE	(75,127)	260	234	743,743	(69,843)	(1,214,420)	(124,475)	(64,492)
AUDITOR-CONTROLLER	108,760	43,495	(180)		2,089,311	1,871,001	1,134,085	1,035,179
BOARD OF SUPERVISORS	13,681	2,330	273	1,862,460	82,858	502,438	264,679	96,909
CHIEF EXEC OFFICE	156,621	76,395	67,800	73,604	587,702	2,098,963	544,532	362,935
COUNTY COUNSEL	(1,832)	(28,969)	24,270		377,253	(19,695)	31,996	(125,129)
INS-ADMIN								
INS-J&D								
INSURANCE	(93,966)	29,782	29,078	2,563	(524,579)	946,525	59,152	(1,255,405)
ISD-COMMUNICATIONS								
ISD-INFO TECH SVCS								
ISD-PARKING								
ISD-POWER PLANTS								
ISD-GENERAL	(296,199)	(23,971)	(156,669)	12,477	41,904	7,028,237	93,702	(1,121,667)
HUMAN RESOURCES	22,911	18,221	6,817		766,786	820,313	300,022	443,790
SHERIFF-COUNTY	57,564			(14,278)	42,724,208	3,428,775	153,545	726,535
TREASURER & TAX COLL	252	410	84		25,439	15,447	8,042	7,366
EB-LACERA								
EB-WORKERS COMP								
EB-IT DISABILITY								
EB-GENERAL	926	12,705	1,931		(53,316)	229,054	2,138	82,980
UNALLOCATED SPACE	2		1		76	380	120	210
Total Indirect Costs	1,139,316	130,173	(194,756)	3,683,333	54,544,080	17,352,315	3,174,881	526,601
Roll-Forward Amount	875,611	107,106	(294,419)	(184,815)	7,093,488	(1,452,759)	(769,020)	(3,302,230)
Net Costs	2,014,927	237,279	(489,174)	3,498,518	61,637,569	15,909,555	2,405,861	(2,775,628)
Adjustments								
Claimable Costs	2,014,927	237,279	(489,174)	3,498,518	61,637,569	15,909,555	2,405,861	(2,775,628)

REVISED
 COUNTY OF LOS ANGELES
 FY 2018-2019 COUNTYWIDE COST ALLOCATION PLAN
 BASED ON FY 2015-2016 ACTUALS

CCAP2019

EXHIBIT A

	PH-SUBSTANCE ABUSE	PH-ANTELOPE VAL REHAB	PH-CALIF CHILD SVCS	PH-DIV OF HIV/STD	PUBLIC LIBRARY	PUBLIC SOCIAL SVCS	PUBLIC WORKS	PUBLIC WORKS-CTY
RESTATE COST								
Allocated Indirect Costs								
OUTSIDE AUDITORS	1,659	404	5,661	1,225	5,594	73,529	26,816	
RENTAL EXPENSES	(66,241)	(4,349)	(426,292)	(91,208)	(827,858)	(1,548,383)	(346,160)	
BUILDING DEPRECIATION						2,057,344		300,736
EQUIPMENT DEPRECIATION								58,449
REFURBISHMENT EXPENSE					1,580,312		1,119,232	
VEHICLE EQUIP DEPRECIATION						32,047		
SOFTWARE DEPRECIATION								
UTILITY EXPENSE	(333)	(394,410)			1,283,626	(212,664)	(189,045)	73,329
AUDITOR-CONTROLLER	177,293	59,147	511,906	(461,137)	627,765	4,489,961	967,391	
BOARD OF SUPERVISORS	5,642	1,939	15,956	157,520	46,099	221,490	(422,519)	
CHIEF EXEC OFFICE	28,887	8,832	62,773	22,016	126,899	3,698,220	290,521	
COUNTY COUNSEL	130,313		6,691	66,430	11,313	(262,250)	(546,022)	9,022
INS-ADMIN								
INS-J&D								
INSURANCE	73,548	25,319	182,662	75,100	115,962	3,158,879	(207,732)	
ISD-COMMUNICATIONS								
ISD-INFO TECH SVCS								
ISD-PARKING								
ISD-POWER PLANTS								
ISD-GENERAL	(20,329)	(91,407)	(15,400)	10,216	(941,018)	(2,288,359)	(2,039,025)	3,042
HUMAN RESOURCES	19,482	11,466	52,418	8,102	379,164	1,728,037	152,420	
SHERIFF-COUNTY	(10,935)	252,834	35,950	(27,852)	140,537	6,557,382	(5,918)	
TREASURER & TAX COLL	138	596	4,905	1,314	417,363	4,262,718	221,808	
EB-LACERA								
EB-WORKERS COMP								
EB-LT DISABILITY								
EB-GENERAL	14,329	1,228	9,427	4,795	19,947	385,396	80,943	
UNALLOCATED SPACE	16	4	53	12	55	693	253	
Total Indirect Costs	353,469	(128,397)	446,711	(233,463)	2,985,757	22,354,039	(897,037)	444,578
Roll-Forward Amount	513,591	(2,349,131)	(90,314)	(1,122,594)	(207,088)	11,071,713	(1,570,923)	
Net Costs	867,060	(2,477,528)	356,397	(1,356,057)	2,778,668	33,425,752	(2,467,960)	444,578
Adjustments								
Claimable Costs	867,060	(2,477,528)	356,397	(1,356,057)	2,778,668	33,425,752	(2,467,960)	444,578

REVISED
 COUNTY OF LOS ANGELES
 FY 2018-2019 COUNTYWIDE COST ALLOCATION PLAN
 BASED ON FY 2015-2016 ACTUALS

CCAP2019

EXHIBIT A

	REGIONAL PLANNING	REGISTRAR/COUNTY CLERK	SHERIFF-COURTS	SHERIFF-CUSTODY	SHERIFF-PATROL	TCO - COUNTY	TCO - FEES	TCO - STATE	ALL OTHERS
RESTATE COST									
Allocated Indirect Costs									
OUTSIDE AUDITORS	1,566	5,596	18,569	46,281	69,694	256			26,691
RENTAL EXPENSES	(57,949)	(941,658)	345,663	(5,765,337)	2,975,416	8,197,469		467,512	39,995,857
BUILDING DEPRECIATION	22,583	971,951	141,715	13,353,015	4,337,832	4,689,403			3,137,597
EQUIPMENT DEPRECIATION	34,736	489,856	9,443	1,342,416	23,272,814				1,522,673
REFURBISHMENT EXPENSE	1,743	3,633		138,995	11,101			77,310	67,436,986
VEHICLE EQUIP DEPRECIATION		8,748	269,629	7,528	8,997,162				1,158,584
SOFTWARE DEPRECIATION									
UTILITY EXPENSE	(20,540)	(46,614)	(80)	(1,002)	(1,157)	1,820		(9,085,810)	15,488,633
AUDITOR-CONTROLLER	278,781	419,146	1,453,083	3,580,297	5,282,967	34,530	1,215,022		11,013,336
BOARD OF SUPERVISORS	9,688	37,081	43,435	6,188,048	160,349	1,125	193,468		60,116,126
CHIEF EXEC OFFICE	160,289	865,488	563,629	1,409,673	2,098,616	238,609	108,863		14,434,168
COUNTY COUNSEL	643,587	(113,330)	1,656	459	3,008	(1,198,052)		35,577	3,945,527
INS-ADMIN									
INS-R&D									
INSURANCE	(8,171)	532,809	533,380	1,797,575	3,035,557	382,760			33,483,010
ISD-COMMUNICATIONS									
ISD-INFO TECH SVCS									
ISD-PARKING									
ISD-POWER PLANTS									
ISD-GENERAL	113,881	204,788	137,171	489,344	1,839,915	11,405,561	(2,849,842)	1,075,753	33,480,062
HUMAN RESOURCES	63,564	286,032	629,858	1,581,118	2,325,253	16,308	87,082		(21,211)
SHERIFF-COUNTY	124,830	457,892				161,363			1,534,345,835
TREASURER & TAX COLL	(22,872)	40,149	13,353	33,520	49,295	346	2,094		22,924,539
EB-LACERA									
EB-WORKERS COMP									
EB-LT DISABILITY									
EB-GENERAL	(2,604)	189,172	64,393	175,655	190,446	1,061	116,965		39
UNALLOCATED SPACE	15	53	175	436	657	2			
Total Indirect Costs	1,343,129	3,410,799	4,225,072	24,378,022	54,648,923	23,932,562	(1,126,348)	(7,429,658)	1,842,488,454
Roll-Forward Amount	(178,240)	735,800	1,215,017	16,821,953	43,536,681	1,098,175	(2,171,709)	(7,211,643)	417,934,452
Net Costs	1,164,888	4,146,598	5,440,089	41,199,975	98,185,605	25,030,736	(3,298,058)	(14,641,301)	2,260,422,906
Adjustments									
Claimable Costs	1,164,888	4,146,598	5,440,089	41,199,975	98,185,605	25,030,736	(3,298,058)	(14,641,301)	2,260,422,906

REVISED
 COUNTY OF LOS ANGELES
 FY 2018-2019 COUNTYWIDE COST ALLOCATION PLAN
 BASED ON FY 2015-2016 ACTUALS

CCAP2019

EXHIBIT A

	OUTSIDE AUDITORS	RENTAL EXPENSES	BUILDING USE ALLOWANCE	EQUIPMENT USE ALLOWANCE	REFURBISHMENT EXPENSE	VEHICLE EQUIP DEPRECIATION	SOFTWARE DEPRECIATION	UTILITY EXPENSE
RESTATED COST	1,003,375	373,530,671	67,462,602	36,731,594	83,953,417	23,503,245		192,454,224
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								

REVISED
 COUNTY OF LOS ANGELES
 FY 2018-2019 COUNTYWIDE COST ALLOCATION PLAN
 BASED ON FY 2015-2016 ACTUALS

CCAP2019

EXHIBIT A

	AUDITOR- CONTROLLER	BOARD OF SUPERVISORS	CHIEF EXEC OFFICE	COUNTY COUNSEL	INS-ADMIN	INS-I&D	INSURANCE	ISD- COMMUNICATIONS
RESTATED COST	130,966,155	109,772,353	87,939,326	101,175,715			212,522,941	
Allocated Indirect Costs								
OUTSIDE AUDITORS	4,750	4,060	4,983	6,463				
RENTAL EXPENSES	192,401	(1,435,213)	111,547	(181,971)				93,357
BUILDING DEPRECIATION	195,137	93,901	446,593	400,276				52,374
EQUIPMENT DEPRECIATION	37,949	441,061	219,902	77,925				
REFURBISHMENT EXPENSE	842,430		290,274	12,830				
VEHICLE EQUIP DEPRECIATION		65,314	5,317	7,166				
SOFTWARE DEPRECIATION								
UTILITY EXPENSE	157,569	(423,335)	(1,218,530)	(51,429)				188,138
AUDITOR-CONTROLLER	2,090,846	221,532	1,001,879	275,221			(36,373)	
BOARD OF SUPERVISORS	73,016	1,800,425	11,150	28,864				
CHIEF EXEC OFFICE	(19,416)	233,679	588,656	292,868	2,787,791	27,239		
COUNTY COUNSEL	297,285	(50,420)	2,027,236			3,764,697		(387)
INS-ADMIN							2,788,507	
INS-I&D							3,791,986	
INSURANCE	5,973,737	895,316	3,316,978	1,958,351				
ISD-COMMUNICATIONS								
ISD-INFO TECH SVCS								
ISD-PARKING								
ISD-POWER PLANTS								
ISD-GENERAL	(1,520,293)	(1,843,513)	98,638	81,173				13,017
HUMAN RESOURCES	(2,711,835)	150,387	(327,948)	96,187	716			
SHERIFF-COUNTY	159,176	738,336	1,926,805					
TREASURER & TAX COLL	(7,344)	(1,570)	(126,667)	1,599				
EB-LACERA								
EB-WORKERS COMP								
EB-LT DISABILITY								
EB-GENERAL	18,006	(14,311)	5,645	12,440				
UNALLOCATED SPACE	44	38	46	60				
Total Indirect Costs								
Roll-Forward Amount								
Net Costs								
Adjustments								
Claimable Costs								

REVISED
 COUNTY OF LOS ANGELES
 FY 2018-2019 COUNTYWIDE COST ALLOCATION PLAN
 BASED ON FY 2015-2016 ACTUALS

CCAP2019

EXHIBIT A

	ISD-INFO TECH SVCS	ISD-PARKING	ISD-POWER PLANTS	ISD-GENERAL	HUMAN RESOURCES	SHERIFF	TREASURER & TAX COLL	EB-LACERA
RESTATED COST				523,974,570	60,173,826	2,588,532,261	70,657,825	
Allocated Indirect Costs								
OUTSIDE AUDITORS				16,173	3,338	45,476	2,994	3,461
RENTAL EXPENSES		14,847,144		(1,399,015)	(64,116)	(15,949,496)	(376,190)	
BUILDING DEPRECIATION	300,800	2,460,399		537,102	52,186	4,389,300	311,662	
EQUIPMENT DEPRECIATION				230,382	29,954	3,784,359	138,959	
REFURBISHMENT EXPENSE	140,559			469,970		15,108	1,096	
VEHICLE EQUIP DEPRECIATION	4,943			228,574		29,690		
SOFTWARE DEPRECIATION								
UTILITY EXPENSE	1,398,407	1,528,270		(1,780,115)	(17,342)	55	(94,903)	
AUDITOR-CONTROLLER				526,139	713,839	(5,260,272)	360,712	223,846
BOARD OF SUPERVISORS				112,236	31,911	203,120	79,737	175,061
CHIEF EXEC OFFICE				539,424	358,056	1,215,124	264,634	112,003
COUNTY COUNSEL	44,341	13,265		947,435	163,254	(43,228)	3,152,086	18,010
INS-ADMIN								
INS-J&D								
INSURANCE				11,181	(22,449)	(17,433,416)	233,011	115,140
ISD-COMMUNICATIONS				346,498				
ISD-INFO TECH SVCS				2,589,431				
ISD-PARKING				19,139,539				
ISD-POWER PLANTS								
ISD-GENERAL	700,381	290,461		7,669,405	(59,700)	(2,452,253)	62,859	(220)
HUMAN RESOURCES				111,966	1,268,039	(470,838)	138,846	149,502
SHERIFF-COUNTY				423,193	(1,580)	1,387,847	216,438	
TREASURER & TAX COLL				(370,158)	36	68,300	979,657	1,069
EB-LACERA								
EB-WORKERS COMP								
EB-LT DISABILITY								
EB-GENERAL				15,471	(3,740)	100,838	7,402	6,426
UNALLOCATED SPACE				149	31	420	28	32
Total Indirect Costs								
Roll-Forward Amount								
Net Costs								
Adjustments								
Claimable Costs								

REVISED
 COUNTY OF LOS ANGELES
 FY 2018-2019 COUNTYWIDE COST ALLOCATION PLAN
 BASED ON FY 2015-2016 ACTUALS

CCAP2019

EXHIBIT A

	EB-WORKERS COMP	EB-LT DISABILITY	EB-GENERAL	UNALLOCATED SPACE	AGENCY-WIDE TOTAL
RESTATED COST			3,418,960		4,667,773,060
Allocated Indirect Costs					
OUTSIDE AUDITORS					1,003,375
RENTAL EXPENSES					373,530,671
BUILDING DEPRECIATION					67,462,602
EQUIPMENT DEPRECIATION					36,731,594
REFURBISHMENT EXPENSE					83,953,417
VEHICLE EQUIP DEPRECIATION					23,503,245
SOFTWARE DEPRECIATION					
UTILITY EXPENSE					192,454,224
AUDITOR-CONTROLLER	(747,199)				136,749,612
BOARD OF SUPERVISORS					110,648,039
CHIEF EXEC OFFICE	1,803,359	29,497			96,321,831
COUNTY COUNSEL	197,632	8,056	29,567	1,127	104,193,787
INS-ADMIN					2,788,507
INS-J&D					3,791,936
INSURANCE	5,941	2,487			219,067,011
ISD-COMMUNICATIONS					346,498
ISD-INFO TECH SVCS					2,589,431
ISD-PARKING					19,139,539
ISD-POWER PLANTS					
ISD-GENERAL				6,382	554,339,550
HUMAN RESOURCES		600,419			62,625,544
SHERIFF-COUNTY					2,558,162,396
TREASURER & TAX COLL					76,136,854
EB-LACERA			804,328		804,328
EB-WORKERS COMP			1,259,733		1,259,733
EB-LT DISABILITY			640,459		640,459
EB-GENERAL					6,153,047
UNALLOCATED SPACE					7,509
Total Indirect Costs					
Roll-Forward Amount					
Net Costs					
Adjustments					
Claimable Costs					