



Malia M. Cohen
California State Controller

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Los Angeles
Los Angeles, California

Date: February 13, 2024
Filing Ref: LOS25

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 **2024-25**. 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 **2021-22**, and as estimated costs for fiscal year **2024-25** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2024**, 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. Rent Expense | 9. Insurance |
| 3. Refurbishment Expense | 10. ISD-General |
| 4. Utility expense | 11. Human resources |
| 5. Auditor-Controller | 12. Sheriff |
| 6. Board of Supervisors | 13. Treasurer & 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 2024-25 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

COUNTY OF LOS ANGELES

**MALIA M. COHEN
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Oscar Valdez

SANDEEP SINGH

Name

Manager

Auditor-Controller

**Local Government Policy Section
Local Govt Programs and Services
Division**

Title

02-13-2024

02-14-2024

Date

Date

cc: State and Federal Agencies
Attachment: Exhibit A

**Negotiated by Daniel Basso
Telephone (916) 327-8905**

Exhibit A

Cost Exhibit

Department	Claimable Totals	10-AG COMM / WTS AND MEASURES	12-ALTERNATE PUBLIC DEFENDER	15-ANIMAL CARE AND CONTROL	27-ARTS AND CULTURE	25-ASSESSOR	35-BEACHES AND HARBORS	61-CHILDREN AND FAMILY SERVICES	65-CHILD SUPPORT SERVICES
0-OUTSIDE AUDITORS	\$1,296,798	\$2,292	\$4,027	\$2,186	\$362	\$9,242	\$1,873	\$67,099	\$9,104
0-RENT EXPENSE	\$27,158,707	(\$59,949)	(\$51,105)	(\$186,554)	(\$31)	(\$141,266)	(\$4,690,417)	(\$2,803,996)	(\$1,558,166)
0-BUILDING DEPRECIATION	\$111,723,269	\$44,526	\$142,308	\$906,394	-	\$420,790	\$5,059,174	\$4,011,455	\$1,445,145
0-EQUIPMENT DEPRECIATION	\$18,051,447	\$80,196	\$2,652	\$26,040	-	\$225,658	\$958,772	-	-
0-REFURBISHMENT EXPENSE	\$120,379,433	\$40,361	-	\$552,483	-	-	\$1,837,497	-	-
0-VEHICLE EQUIP DEPRECIATION	\$17,475,002	\$1,545,374	\$3,571	\$522,536	-	\$43,562	\$105,878	-	-
0-SOFTWARE DEPRECIATION	\$14,172,524	-	-	-	-	\$5,831,884	-	-	-
0-UTILITY EXPENSE	\$12,713,610	(\$17,685)	(\$147,149)	(\$83,881)	-	(\$233,791)	(\$13,449)	(\$534,172)	\$103,659
30-AUDITOR-CONTROLLER	\$41,452,356	\$495,509	\$131,175	\$1,182,669	\$68,144	\$366,802	\$1,080,225	\$2,562,460	\$246,198
40-BOARD OF SUPERVISORS	\$101,375,798	\$12,091	\$43,973	\$35,134	\$1,543	\$904,891	\$20,102	\$1,997,474	\$82,389
55-CHIEF EXECUTIVE OFFICE	\$76,484,006	\$292,272	\$368,022	\$659,636	\$120,951	\$455,041	\$300,622	\$2,412,069	\$429,949
85-COUNTY COUNSEL	\$9,212,407	(\$1,508)	(\$2,538)	\$147,335	\$5,353	\$7,186	(\$36,933)	\$801,551	\$1,438
103-INSURANCE - ADMINISTRATION	-	-	-	-	-	-	-	-	-
105-INSURANCE - JGMNTS AND DMGS	-	-	-	-	-	-	-	-	-
107-INSURANCE	\$7,003,597	\$2,970	\$7,341	\$14,940	\$924	\$137,362	\$18,536	\$1,851,444	\$37,832
110-ISD - COMMUNICATIONS	-	-	-	-	-	-	-	-	-
115-ISD - INFO TECH SERVICES	-	-	-	-	-	-	-	-	-
117-ISD - PARKING	-	-	-	-	-	-	-	-	-
118-ISD - POWER PLANTS	-	-	-	-	-	-	-	-	-
119-ISD - GENERAL	\$38,580,521	\$338,697	\$42,058	\$78,015	\$9,215	\$2,222,807	\$438,974	\$1,290,016	\$118,393
210-HUMAN RESOURCES	\$21,599,563	\$144,354	\$83,575	\$144,574	\$23,776	\$382,959	\$119,764	\$1,528,514	\$256,378
585-SHERIFF	\$1,752,059,505	\$106	\$136	\$225	-	\$30,415	\$344	\$1,164,281	\$284,656
640-TREASURER AND TAX COLLECTOR	\$31,246,214	\$505,765	\$1,966	\$113,242	\$370	\$9,052	\$4,564	\$41,779	\$9,131
650-EB-LACERA	-	-	-	-	-	-	-	-	-
655-EB - WORKERS COMP	-	-	-	-	-	-	-	-	-
658-EB - LT DISABILITY	-	-	-	-	-	-	-	-	-

**Plan Year 2024-2025
2CFR**

Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	10-AG COMM / WTS AND MEASURES	12-ALTERNATE PUBLIC DEFENDER	15-ANIMAL CARE AND CONTROL	27-ARTS AND CULTURE	25-ASSESSOR	35-BEACHES AND HARBORS	61-CHILDREN AND FAMILY SERVICES	65-CHILD SUPPORT SERVICES
660-EB - GENERAL	\$2,162,160	(\$9,903)	\$2,411	\$7,308	\$510	\$21,971	(\$2,301)	\$251,924	\$34,546
998-UNALLOCATED SPACE	\$11,125	\$32	\$56	\$30	\$5	\$129	\$26	\$934	\$127
Total Actual Costs	\$2,404,158,041	\$3,415,500	\$632,478	\$4,122,311	\$231,123	\$10,694,695	\$5,203,251	\$14,642,831	\$1,500,779
Roll Forward Amounts	\$38,952,436	\$308,994	\$24,836	\$724,486	-	\$5,094,445	(\$2,959,559)	\$10,352,277	(\$1,330,496)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$2,443,110,477	\$3,724,495	\$657,313	\$4,846,797	\$231,123	\$15,789,139	\$2,243,691	\$24,995,108	\$170,283

Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	75-CONSUMER AND BUS AFFAIRS	102-DISTRICT ATTORNEY	125-FIRE	135-DHS - ADMINISTRATION	137-DHS - AMBULATORY CARE	145-DHS - INTG CRCTNL HEALTH SVCS	150-DHS - HARBOR-UCLA MED CTR	160-DHS - JUV COURT HEALTH SVCS
0-OUTSIDE AUDITORS	\$1,296,798	\$907	\$21,523	\$63,686	\$19,345	\$17,149	\$15,503	\$89,162	\$1,593
0-RENT EXPENSE	\$27,158,707	(\$41,406)	\$5,352,823	(\$15,631,496)	(\$7,396,987)	(\$3,962,519)	(\$391,368)	(\$110,430,413)	-
0-BUILDING DEPRECIATION	\$111,723,269	\$23,499	\$2,517,382	\$6,518,298	-	-	-	-	-
0-EQUIPMENT DEPRECIATION	\$18,051,447	\$1,538	\$18,304	\$12,694,984	-	-	-	-	-
0-REFURBISHMENT EXPENSE	\$120,379,433	\$27,846	\$69,574	\$1,210,286	-	-	-	-	-
0-VEHICLE EQUIP DEPRECIATION	\$17,475,002	-	\$836,927	\$8,573,597	-	-	-	-	-
0-SOFTWARE DEPRECIATION	\$14,172,524	-	\$3,500	\$23,337	-	-	-	-	-
0-UTILITY EXPENSE	\$12,713,610	(\$26,153)	(\$891,042)	(\$382,036)	(\$328,243)	(\$748,916)	(\$237)	(\$872,717)	\$19,986
30-AUDITOR-CONTROLLER	\$41,452,356	\$377,853	\$147,094	\$420,262	\$6,010,195	-	-	-	-
40-BOARD OF SUPERVISORS	\$101,375,798	\$20,653	\$126,869	\$205,458	\$948,560	\$64,350	\$50,923	\$144,556	\$5,658
55-CHIEF EXECUTIVE OFFICE	\$76,484,006	\$99,122	\$901,057	\$874,354	\$4,397,580	-	-	-	-
85-COUNTY COUNSEL	\$9,212,407	\$630,475	\$83,648	\$444,414	\$413,258	(\$23,659)	-	\$3,106	\$8,814
103-INSURANCE - ADMINISTRATION	-	-	-	-	-	-	-	-	-
105-INSURANCE - JGMNTS AND DMGS	-	-	-	-	-	-	-	-	-
107-INSURANCE	\$7,003,597	\$3,833	\$142,746	\$135,335	(\$340,195)	\$463,129	(\$819,961)	(\$259,655)	(\$59,520)
110-ISD - COMMUNICATIONS	-	-	-	-	-	-	-	-	-
115-ISD - INFO TECH SERVICES	-	-	-	-	-	-	-	-	-
117-ISD - PARKING	-	-	-	-	-	-	-	-	-
118-ISD - POWER PLANTS	-	-	-	-	-	-	-	-	-
119-ISD - GENERAL	\$38,580,521	\$15,442	(\$396,070)	(\$1,209,013)	(\$641,054)	\$331,315	(\$103,729)	(\$169,503)	\$10,715
210-HUMAN RESOURCES	\$21,599,563	\$48,059	\$742,561	\$1,712,839	\$3,547,664	-	-	-	-
585-SHERIFF	\$1,752,059,505	\$4,668	\$5,045,593	\$803	\$214,789	\$2,186,092	\$1,449	\$484,720	-
640-TREASURER AND TAX COLLECTOR	\$31,246,214	\$654	(\$8,981)	\$316,190	\$19,751	\$13,268	\$10,454	\$28,445	\$1,162
650-EB-LACERA	-	-	-	-	-	-	-	-	-
655-EB - WORKERS COMP	-	-	-	-	-	-	-	-	-
658-EB - LT DISABILITY	-	-	-	-	-	-	-	-	-

Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	75-CONSUMER AND BUS AFFAIRS	102-DISTRICT ATTORNEY	125-FIRE	135-DHS - ADMINISTRATION	137-DHS - AMBULATORY CARE	145-DHS - INTG CRCTNL HEALTH SVCS	150-DHS - HARBOR-UCLA MED CTR	160-DHS - JUV COURT HEALTH SVCS
660-EB - GENERAL	\$2,162,160	\$5,158	\$16,638	\$311,210	\$37,327	\$73,576	\$45,087	\$64,949	\$5,594
998-UNALLOCATED SPACE	\$11,125	\$13	\$300	\$887	\$269	\$239	\$216	\$567	\$22
Total Actual Costs	\$2,404,158,041	\$1,192,162	\$14,730,447	\$16,283,394	\$6,902,259	(\$1,585,976)	(\$1,191,663)	(\$110,916,784)	(\$5,976)
Roll Forward Amounts	\$38,952,436	(\$315,865)	(\$4,550,577)	(\$12,953,374)	(\$12,313,255)	(\$4,859,744)	(\$1,030,780)	(\$115,410,285)	(\$229,139)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$2,443,110,477	\$876,298	\$10,179,870	\$3,330,020	(\$5,410,997)	(\$6,445,719)	(\$2,222,444)	(\$226,327,069)	(\$235,116)

Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	170-DHS - LAC USC MEDICAL CTR	180-DHS - MLK OUTPATIENT CTR	190-DHS - OLIVE VIEW-UCLA MED CTR	195-DHS - RANCHO REHAB CTR	215-LA COUNTY LIBRARY	218-MEDICAL EXAMINER- CORONER	220-MENTAL HEALTH	230-MILITARY AND VETERANS AFFAIRS
0-OUTSIDE AUDITORS	\$1,296,798	\$125,721	\$12,862	\$54,543	\$25,282	\$5,650	\$2,061	\$42,557	\$234
0-RENT EXPENSE	\$27,158,707	(\$2,747,799)	\$4,112,306	(\$6,365,937)	(\$70,229,014)	(\$132,253)	\$723,809	(\$5,481,670)	\$622,306
0-BUILDING DEPRECIATION	\$111,723,269	-	-	-	-	-	\$602,273	\$15,259,859	\$197,703
0-EQUIPMENT DEPRECIATION	\$18,051,447	-	-	-	-	-	\$304,853	\$624,219	-
0-REFURBISHMENT EXPENSE	\$120,379,433	-	-	-	-	\$298,230	-	\$24,124	-
0-VEHICLE EQUIP DEPRECIATION	\$17,475,002	-	-	-	-	-	\$179,339	\$744,453	-
0-SOFTWARE DEPRECIATION	\$14,172,524	-	-	-	-	-	-	-	-
0-UTILITY EXPENSE	\$12,713,610	\$31,945	\$1,879,622	\$819,467	(\$519,214)	(\$318,637)	(\$1,872)	(\$412,243)	(\$131,287)
30-AUDITOR-CONTROLLER	\$41,452,356	-	-	-	-	\$352,488	\$1,001,845	\$1,599,174	\$247,309
40-BOARD OF SUPERVISORS	\$101,375,798	\$242,032	\$21,020	\$88,110	\$43,700	\$56,525	\$40,430	\$340,325	\$26,736
55-CHIEF EXECUTIVE OFFICE	\$76,484,006	-	-	-	-	\$475,148	\$298,647	\$1,183,006	\$29,754
85-COUNTY COUNSEL	\$9,212,407	(\$46,120)	\$821	(\$2,407)	(\$486)	\$1,412	(\$5,497)	\$1,180,316	(\$4,591)
103-INSURANCE - ADMINISTRATION	-	-	-	-	-	-	-	-	-
105-INSURANCE - JGMNTS AND DMGS	-	-	-	-	-	-	-	-	-
107-INSURANCE	\$7,003,597	(\$1,330,942)	(\$34,839)	(\$174,305)	\$72,207	\$139,989	(\$14,057)	\$35,367	\$1,718
110-ISD - COMMUNICATIONS	-	-	-	-	-	-	-	-	-
115-ISD - INFO TECH SERVICES	-	-	-	-	-	-	-	-	-
117-ISD - PARKING	-	-	-	-	-	-	-	-	-
118-ISD - POWER PLANTS	-	-	-	-	-	-	-	-	-
119-ISD - GENERAL	\$38,580,521	(\$395,699)	\$22,158	(\$363,814)	\$13,151	\$924,452	\$373,970	\$288,910	(\$173,393)
210-HUMAN RESOURCES	\$21,599,563	-	-	-	-	\$163,563	\$602,559	\$843,128	\$58,427
585-SHERIFF	\$1,752,059,505	(\$1,331,385)	\$365,620	\$757,479	\$947,435	\$686,511	\$167	\$8,950,549	\$17,474
640-TREASURER AND TAX COLLECTOR	\$31,246,214	\$45,337	\$3,461	\$18,192	\$9,490	\$64,621	\$421,887	(\$46,631)	\$262
650-EB-LACERA	-	-	-	-	-	-	-	-	-
655-EB - WORKERS COMP	-	-	-	-	-	-	-	-	-
658-EB - LT DISABILITY	-	-	-	-	-	-	-	-	-

Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	170-DHS - LAC USC MEDICAL CTR	180-DHS - MLK OUTPATIENT CTR	190-DHS - OLIVE VIEW-UCLA MED CTR	195-DHS - RANCHO REHAB CTR	215-LA COUNTY LIBRARY	218-MEDICAL EXAMINER- CORONER	220-MENTAL HEALTH	230-MILITARY AND VETERANS AFFAIRS
660-EB - GENERAL	\$2,162,160	\$113,477	\$9,444	\$41,478	\$22,024	\$15,093	(\$2,418)	\$83,025	\$976
998-UNALLOCATED SPACE	\$11,125	\$799	\$82	\$347	\$161	\$79	\$29	\$593	\$3
Total Actual Costs	\$2,404,158,041	(\$5,292,634)	\$6,392,557	(\$5,126,848)	(\$69,615,265)	\$2,732,872	\$4,528,025	\$25,259,061	\$893,632
Roll Forward Amounts	\$38,952,436	(\$16,438,967)	\$25,826,155	(\$10,731,524)	(\$61,352,376)	(\$1,168,217)	\$1,127,173	\$10,481,252	\$29,555
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$2,443,110,477	(\$21,731,600)	\$32,218,713	(\$15,858,371)	(\$130,967,640)	\$1,564,654	\$5,655,198	\$35,740,312	\$923,188

Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	240-MUSEUM OF ART	250-MUSEUM OF NATURAL HISTORY	260-MUSIC CENTER	300-PARKS AND RECREATION	350-PROBATION	375-PUBLIC DEFENDER	400-PUBLIC HEALTH	550-PUBLIC SOCIAL SERVICES
0-OUTSIDE AUDITORS	\$1,296,798	\$183	\$96	-	\$7,735	\$37,611	\$12,241	\$37,712	\$77,312
0-RENT EXPENSE	\$27,158,707	(\$894,411)	(\$249,635)	\$837,917	(\$18,529,073)	(\$3,123,140)	(\$455,147)	(\$415,649)	(\$12,649)
0-BUILDING DEPRECIATION	\$111,723,269	\$894,593	\$319,610	\$2,949,105	\$22,606,634	\$8,590,314	\$646,775	-	\$2,675,604
0-EQUIPMENT DEPRECIATION	\$18,051,447	-	-	-	\$695,172	\$249,665	\$35,143	-	-
0-REFURBISHMENT EXPENSE	\$120,379,433	-	\$1,227,211	-	\$5,212,579	\$2,122,180	\$22,210	-	\$175,806
0-VEHICLE EQUIP DEPRECIATION	\$17,475,002	-	-	-	\$2,658,532	\$1,525,273	\$52,069	-	-
0-SOFTWARE DEPRECIATION	\$14,172,524	-	-	-	\$13,245	\$834,742	-	-	\$36,422
0-UTILITY EXPENSE	\$12,713,610	-	(\$192,281)	(\$1,789,199)	(\$116,378)	(\$1,557,820)	(\$491,012)	(\$349,361)	(\$680,633)
30-AUDITOR-CONTROLLER	\$41,452,356	\$24,087	(\$9,919)	-	\$1,655,726	\$1,574,623	\$1,010,578	\$1,272,780	\$4,543,150
40-BOARD OF SUPERVISORS	\$101,375,798	(\$1,988)	\$419	-	\$67,623	\$335,292	\$94,564	\$298,167	\$1,301,691
55-CHIEF EXECUTIVE OFFICE	\$76,484,006	\$4,179	\$4,835	\$116,897	\$846,612	\$1,771,496	\$586,119	\$753,128	\$3,848,247
85-COUNTY COUNSEL	\$9,212,407	\$1,773	\$32,648	-	\$628,647	\$635,997	\$24,831	\$138,512	\$6,362
103-INSURANCE - ADMINISTRATION	-	-	-	-	-	-	-	-	-
105-INSURANCE - JGMNTS AND DMGS	-	-	-	-	-	-	-	-	-
107-INSURANCE	\$7,003,597	\$987	\$210	-	\$61,069	\$305,099	\$46,132	\$118,109	\$537,232
110-ISD - COMMUNICATIONS	-	-	-	-	-	-	-	-	-
115-ISD - INFO TECH SERVICES	-	-	-	-	-	-	-	-	-
117-ISD - PARKING	-	-	-	-	-	-	-	-	-
118-ISD - POWER PLANTS	-	-	-	-	-	-	-	-	-
119-ISD - GENERAL	\$38,580,521	\$2,229	(\$31,622)	\$9,353	\$1,434,578	\$6,110,016	\$292,645	(\$928,737)	\$1,390,544
210-HUMAN RESOURCES	\$21,599,563	\$4,387	(\$1,951)	-	\$1,087,188	\$1,044,988	\$380,665	(\$138,705)	\$2,974,597
585-SHERIFF	\$1,752,059,505	-	-	\$49,152	\$38,374,770	\$4,749,341	(\$1,820)	\$1,805,066	\$6,483,094
640-TREASURER AND TAX COLLECTOR	\$31,246,214	\$115	\$52	-	\$20,377	\$94,706	\$6,717	\$57,709	\$3,107,034
650-EB-LACERA	-	-	-	-	-	-	-	-	-
655-EB - WORKERS COMP	-	-	-	-	-	-	-	-	-
658-EB - LT DISABILITY	-	-	-	-	-	-	-	-	-

**Plan Year 2024-2025
2CFR**

Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	240-MUSEUM OF ART	250-MUSEUM OF NATURAL HISTORY	260-MUSIC CENTER	300-PARKS AND RECREATION	350-PROBATION	375-PUBLIC DEFENDER	400-PUBLIC HEALTH	550-PUBLIC SOCIAL SERVICES
660-EB - GENERAL	\$2,162,160	(\$14,745)	\$201	-	\$155,070	(\$77,237)	\$25,518	\$195,116	\$474,185
998-UNALLOCATED SPACE	\$11,125	\$3	\$1	-	\$108	\$524	\$170	\$525	\$1,077
Total Actual Costs	\$2,404,158,041	\$21,392	\$1,099,877	\$2,173,225	\$56,880,214	\$25,223,671	\$2,288,397	\$2,844,370	\$26,939,074
Roll Forward Amounts	\$38,952,436	(\$282,932)	\$604,403	(\$157,188)	(\$15,489,543)	\$1,368,217	(\$2,314,434)	(\$7,432,553)	(\$424,002)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$2,443,110,477	(\$261,540)	\$1,704,279	\$2,016,037	\$41,390,670	\$26,591,888	(\$26,036)	(\$4,588,182)	\$26,515,072

Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	551-PUBLIC WORKS	565-REGIONAL PLANNING	570-REGISTRAR / COUNTY CLERK	580-SHERIFF - NON-CENTRAL SERVICE	635-TCO - COUNTY	645-TCO - FEES	647-TCO - STATE	648-WDACS
0-OUTSIDE AUDITORS	\$1,296,798	\$29,829	\$1,669	\$6,606	\$156,978	\$202	-	-	\$3,860
0-RENT EXPENSE	\$27,158,707	(\$125,705)	(\$22,445)	\$265,285	\$1,392,894	\$5,058,443	-	\$44,942	(\$644,244)
0-BUILDING DEPRECIATION	\$111,723,269	-	\$23,230	\$1,007,022	\$24,672,832	\$3,854,045	-	-	\$1,153,346
0-EQUIPMENT DEPRECIATION	\$18,051,447	-	\$11,922	\$1,031,927	-	-	-	-	-
0-REFURBISHMENT EXPENSE	\$120,379,433	\$4,180,297	\$28,212	-	\$6,280,460	-	-	\$34,541	\$139,414
0-VEHICLE EQUIP DEPRECIATION	\$17,475,002	-	\$35,576	\$70,654	-	-	-	-	-
0-SOFTWARE DEPRECIATION	\$14,172,524	-	-	\$7,429,394	-	-	-	-	-
0-UTILITY EXPENSE	\$12,713,610	(\$185,015)	(\$18,408)	(\$144,658)	(\$2,331,965)	\$1,343	-	\$2,847,071	(\$101,613)
30-AUDITOR-CONTROLLER	\$41,452,356	\$805,743	\$503,955	\$925,240	\$2,511,520	\$23,960	\$413,793	-	\$200,673
40-BOARD OF SUPERVISORS	\$101,375,798	\$78,129	\$5,986	\$11,721	\$116,747	\$1,126	\$44,351	-	(\$26,919)
55-CHIEF EXECUTIVE OFFICE	\$76,484,006	\$185,214	\$212,755	\$543,917	\$4,901,327	\$130,274	-	\$229,876	(\$1,916,360)
85-COUNTY COUNSEL	\$9,212,407	\$466,951	\$1,381,832	(\$19,217)	\$293,330	(\$18,768)	-	-	(\$35,733)
103-INSURANCE - ADMINISTRATION	-	-	-	-	-	-	-	-	-
105-INSURANCE - JGMNTS AND DMGS	-	-	-	-	-	-	-	-	-
107-INSURANCE	\$7,003,597	\$471,821	\$8,562	\$30,215	(\$1,422,129)	\$674	-	-	\$18,075
110-ISD - COMMUNICATIONS	-	-	-	-	-	-	-	-	-
115-ISD - INFO TECH SERVICES	-	-	-	-	-	-	-	-	-
117-ISD - PARKING	-	-	-	-	-	-	-	-	-
118-ISD - POWER PLANTS	-	-	-	-	-	-	-	-	-
119-ISD - GENERAL	\$38,580,521	\$6,970	(\$2,955)	\$665,458	(\$24,003)	\$1,742,312	\$1,003,559	\$977,206	\$92,746
210-HUMAN RESOURCES	\$21,599,563	\$780,831	\$84,185	\$353,733	\$4,705,594	\$16,614	(\$106,539)	-	\$56,859
585-SHERIFF	\$1,752,059,505	\$1,171	(\$309)	\$1,270,323	-	-	\$5,732	-	\$191,291
640-TREASURER AND TAX COLLECTOR	\$31,246,214	\$370,749	(\$4,259)	\$106,445	\$115,824	\$231	\$46,251	-	\$3,232
650-EB-LACERA	-	-	-	-	-	-	-	-	-
655-EB - WORKERS COMP	-	-	-	-	-	-	-	-	-
658-EB - LT DISABILITY	-	-	-	-	-	-	-	-	-

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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	551-PUBLIC WORKS	565-REGIONAL PLANNING	570-REGISTRAR / COUNTY CLERK	580-SHERIFF - NON-CENTRAL SERVICE	635-TCO - COUNTY	645-TCO - FEES	647-TCO - STATE	648-WDACS
660-EB - GENERAL	\$2,162,160	\$50,233	(\$2,827)	(\$442,014)	\$566,940	\$502	\$68,720	-	\$13,341
998-UNALLOCATED SPACE	\$11,125	\$415	\$23	\$92	\$2,186	\$3	-	-	\$54
Total Actual Costs	\$2,404,158,041	\$7,117,633	\$2,246,704	\$13,112,144	\$41,938,536	\$10,810,959	\$1,475,868	\$4,133,636	(\$851,978)
Roll Forward Amounts	\$38,952,436	\$159,262	\$1,193,216	\$8,461,861	-	(\$10,796,266)	\$2,659,392	\$1,786,222	(\$4,517,120)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$2,443,110,477	\$7,276,895	\$3,439,919	\$21,574,005	\$41,938,536	\$14,694	\$4,135,260	\$5,919,857	(\$5,369,098)

Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	685-ALL OTHERS	2nd Alloc Remains	Sub Total	Direct Billed	Unallocated	Total
0-OUTSIDE AUDITORS	\$1,296,798	\$330,802	-	\$1,296,798	-	-	\$1,296,798
0-RENT EXPENSE	\$27,158,707	\$265,522,423	-	\$27,158,707	\$596,388,745	-	\$623,547,452
0-BUILDING DEPRECIATION	\$111,723,269	\$5,181,352	-	\$111,723,269	-	-	\$111,723,269
0-EQUIPMENT DEPRECIATION	\$18,051,447	\$1,090,403	-	\$18,051,447	-	-	\$18,051,447
0-REFURBISHMENT EXPENSE	\$120,379,433	\$96,896,122	-	\$120,379,433	\$262,688,933	-	\$383,068,366
0-VEHICLE EQUIP DEPRECIATION	\$17,475,002	\$577,661	-	\$17,475,002	-	-	\$17,475,002
0-SOFTWARE DEPRECIATION	\$14,172,524	-	-	\$14,172,524	-	-	\$14,172,524
0-UTILITY EXPENSE	\$12,713,610	\$20,631,583	-	\$12,713,610	\$199,645,615	-	\$212,359,225
30-AUDITOR-CONTROLLER	\$41,452,356	\$9,707,045	-	\$41,452,356	\$104,792,015	-	\$146,244,371
40-BOARD OF SUPERVISORS	\$101,375,798	\$93,525,387	-	\$101,375,798	\$38,761,608	-	\$140,137,406
55-CHIEF EXECUTIVE OFFICE	\$76,484,006	\$50,968,258	-	\$76,484,006	\$53,540,979	-	\$130,024,985
85-COUNTY COUNSEL	\$9,212,407	\$2,069,854	-	\$9,212,407	\$141,240,910	-	\$150,453,317
103-INSURANCE - ADMINISTRATION	-	-	-	-	-	-	-
105-INSURANCE - JGMNTS AND DMGS	-	-	-	-	-	-	-
107-INSURANCE	\$7,003,597	\$6,795,345	-	\$7,003,597	\$99,244,691	-	\$106,248,288
110-ISD - COMMUNICATIONS	-	-	-	-	-	-	-
115-ISD - INFO TECH SERVICES	-	-	-	-	-	-	-
117-ISD - PARKING	-	-	-	-	-	-	-
118-ISD - POWER PLANTS	-	-	-	-	-	-	-
119-ISD - GENERAL	\$38,580,521	\$22,774,212	-	\$38,580,521	\$613,870,062	-	\$652,450,583
210-HUMAN RESOURCES	\$21,599,563	(\$45,576)	-	\$21,599,563	\$65,159,418	-	\$86,758,981
585-SHERIFF	\$1,752,059,505	\$1,679,319,569	-	\$1,752,059,505	\$132,774,866	-	\$1,884,834,371
640-TREASURER AND TAX COLLECTOR	\$31,246,214	\$25,737,599	-	\$31,246,214	\$49,356,571	-	\$80,602,785
650-EB-LACERA	-	-	-	-	-	-	-
655-EB - WORKERS COMP	-	-	-	-	-	-	-
658-EB - LT DISABILITY	-	-	-	-	-	-	-

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Exhibit A

Cost Exhibit (continued)

Department	Claimable Totals	685-ALL OTHERS	2nd Alloc Remains	Sub Total	Direct Billed	Unallocated	Total
660-EB - GENERAL	\$2,162,160	\$50	-	\$2,162,160	\$4,196,547	-	\$6,358,707
998-UNALLOCATED SPACE	\$11,125	\$1	-	\$11,125	-	-	\$11,125
Total Actual Costs	\$2,404,158,041	\$2,281,082,089	-	\$2,404,158,041	\$2,361,660,960	-	\$4,765,819,001
Roll Forward Amounts	\$38,952,436	\$255,808,887	-	\$38,952,436	-	-	\$38,952,436
Regular Adjustments	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-
Total Claimable Costs	\$2,443,110,477	\$2,536,890,976	-	\$2,443,110,477	\$2,361,660,960	-	\$4,804,771,437