

CITY OF LOS ANGELES, CALIFORNIA

Cost Allocation Plan 38
For Central Services and Fringe Benefits

(With Independent Auditor's Report)

For the Fiscal Year Ended June 30, 2014



Certified
Public
Accountants

CITY OF LOS ANGELES, CALIFORNIA

Cost Allocation Plan 38

For Central Services and Fringe Benefits

For the Fiscal Year Ended June 30, 2014

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Independent Auditor's Report

Honorable Members of the City Council
City of Los Angeles, California

We have audited the accompanying Central Services and Fringe Benefits Schedules of Salary Base, Allocated Costs and Rates by Department and Schedules of Salary Base, Allocated Costs and Rates Including Overtime by Department (Schedules) of the City of Los Angeles, California (City) Cost Allocation Plan 38 for the fiscal year ended June 30, 2014, and the related notes to the Schedules as listed in the table of contents.

Management's Responsibility for the Schedules

Management is responsible for the preparation and fair presentation of the Schedules in accordance with Title 2 in the Code of Federal Regulations (CFR), Subtitle A, Chapter II, Part 225, "*Cost Principles for State, Local, and Indian Tribal Governments*" (formerly Office of Management and Budget Circular A-87); this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the Schedules that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the Schedules based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Schedules are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the Schedules. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the Schedules, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the Schedules in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the Schedules.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the Schedules referred to above present fairly, in all material respects, the Central Services and Fringe Benefits Salary Base, Allocated Costs, and Rates by Department and Salary Base, Allocated Costs, and Rates Including Overtime by Department for the City Cost Allocation Plan 38 for the fiscal year ended June 30, 2014 in accordance with the basis of accounting described in Note 1.

Basis of Accounting

We draw attention to Note 1 to the Schedules, which describes the basis of accounting. The Schedules were prepared by the City on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to that matter.

Restriction on Use

This report is intended solely for the information and use of City management, City Council, others within the City, and the U.S. Department of Housing and Urban Development, and is not intended to be and should not be used by anyone other than these specified parties.

Macias Gini & O'Connell LLP

Los Angeles California
April 14, 2016

CITY OF LOS ANGELES, CALIFORNIA
Central Services Cost Allocation Plan 38
Schedule of Salary Base,
Allocated Costs, and Rates by Department
Based on the Fiscal Year Ended June 30, 2014
To be Applied in Fiscal Year 2015-2016

<u>DEPARTMENT/Cost Center</u>	<u>Salary Base</u>	<u>Allocated Costs</u>	<u>Rates</u>
AGING			
Balance of Department	\$ 3,027,721	\$ 658,104	21.74%
Special Fund (Title V)	1,288,977	83,750	6.50%
ANIMAL SERVICES	19,498,084	8,752,340	44.89%
BUILDING & SAFETY	67,854,598	7,685,413	11.33%
CITY ADMINISTRATIVE OFFICER (CAO)			
Petroleum Admin., Proprietary, Capital Projects (Phy. Plant)	1,520,568	431,567	28.38%
Disaster Grants Coordination	226,603	220,897	97.48%
CITY ATTORNEY			
Criminal	40,653,583	4,134,360	10.17%
Direct Billed - User's Site (Proprietary Depts.)	13,480,876	45,314	0.34%
Direct in City Space (CDD, Housing Authority)	3,963,336	243,477	6.14%
CITY CLERK			
Elections	2,454,136	1,150,212	46.87%
Special Assessment Section	965,388	848,431	87.88%
CONTROLLER			
Direct Billed (at User's site)	755,223	37,390	4.95%
Direct Billed (in City space)	239,524	137,049	57.22%
CULTURAL AFFAIRS	4,305,138	2,900,643	67.38%
DEPARTMENT ON DISABILITY	1,345,245	326,850	24.30%
ECON & WORKFORCE DEV'MT (was CDD)			
EWDD, Balance of Department	14,089,482	2,098,182	14.89%
As Needed Employees	269,600	10,204	3.78%
EL PUEBLO	1,121,802	400,168	35.67%
EMERGENCY MANAGEMENT			
Em. Prep. Policy & Public info.	739,167	(445,288) *	0.00%

* In some years, the total apportioned amounts may be negative because the negative carryforward amount is higher than the apportioned amounts. In such cases, the rate is set at 0.00%.

(Continued)

The accompanying notes are an integral part of this schedule.

CITY OF LOS ANGELES, CALIFORNIA
 Central Services Cost Allocation Plan 38
 Schedule of Salary Base,
 Allocated Costs, and Rates by Department
 Based on the Fiscal Year Ended June 30, 2014
 To be Applied in Fiscal Year 2015-2016

<u>DEPARTMENT/Cost Center</u>	<u>Salary Base</u>	<u>Allocated Costs</u>	<u>Rates</u>
FINANCE, OFFICE OF			
Revenue Collections	\$ 21,902,387	\$ 11,090,493	50.64%
Cash Management & Street Bonds	869,717	225,420	25.92%
FIRE			
Civilian	23,246,681	4,731,515	20.35%
Sworn	339,405,026	69,292,730	20.42%
GENERAL SERVICES			
Materials Testing	6,534,791	1,799,529	27.54%
Print Shop	2,515,098	923,904	36.73%
HOUSING + COMMUNITY INVESTMENT			
Grant Funded Housing	16,653,951	1,255,638	7.54%
Enforcement	24,490,919	1,973,142	8.06%
Housing, Internal Administration	8,927,936	2,314,053	25.92%
LIBRARY	58,452,323	9,977,211	17.07%
LOS ANGELES CONVENTION CENTER	6,881,724	4,054,394	58.92%
MAYOR			
Executive/Policy	5,893,607	4,622,747	78.44%
Grant Funded/Spec. Prog.	5,016,050	3,875,601	77.26%
Direct in City Space	2,155	126	5.85%
NEIGHBORHOOD EMPOWERMENT	1,902,588	935,028	49.15%
PERSONNEL			
Custody Care (Jails)	4,764,705	400,221	8.40%
Grant-Funded & Special Programs	861,167	(133,893) *	0.00%
PLANNING	22,109,192	10,434,672	47.20%
POLICE			
Civilian	206,441,670	22,512,564	10.91%
Sworn (Police Officers)	959,155,604	157,353,243	16.41%

* In some years, the total apportioned amounts may be negative because the negative carryforward amount is higher than the apportioned amounts. In such cases, the rate is set at 0.00%.

(Continued)

The accompanying notes are an integral part of this schedule.

CITY OF LOS ANGELES, CALIFORNIA
 Central Services Cost Allocation Plan 38
 Schedule of Salary Base,
 Allocated Costs, and Rates by Department
 Based on the Fiscal Year Ended June 30, 2014
 To be Applied in Fiscal Year 2015-2016

<u>DEPARTMENT/Cost Center</u>	<u>Salary Base</u>	<u>Allocated Costs</u>	<u>Rates</u>
PUBLIC WORKS			
Board Office Direct: Pub. Svcs.	\$ 743,161	\$ 376,167	50.62%
Contract Administration			
Construction Inspection	21,159,129	1,351,445	6.39%
Engineering			
Stormwater Facilities Engineering	3,539,971	299,773	8.47%
Wastewater Facilities Engineering	22,447,079	2,027,004	9.03%
Privately Financed Improvements Eng.	7,818,083	1,086,876	13.90%
Street Improvements Engineering	11,521,768	1,117,260	9.70%
Municipal Facilities Engineering	11,068,967	567,030	5.12%
Gen'l. Mapping & Survey	4,437,012	472,230	10.64%
Sanitation			
Solid Waste Program	76,427,552	91,643,914	119.91%
Wastewater/Flood Control	107,571,348	18,158,039	16.88%
Street Lighting	18,050,295	3,864,558	21.41%
Street Services (St. Maintenance)	68,445,802	47,979,318	70.10%
RECREATION AND PARKS	118,163,761	41,527,240	35.14%
TRANSPORTATION	103,795,492	28,561,751	27.52%
ZOO	14,621,818	3,956,432	27.06%

The accompanying notes are an integral part of this schedule.

CITY OF LOS ANGELES, CALIFORNIA
Central Services Cost Allocation Plan 38
Schedule of Salary Base, Allocated Costs
And Rates Including Overtime by Department
Based on the Fiscal Year Ended June 30, 2014
To Be Applied in Fiscal Year 2015-2016

<u>DEPARTMENT/Cost Center</u>	<u>Salary Base</u>	<u>Overtime Salaries</u>	<u>Salary Base Including Overtime</u>	<u>Allocated Costs</u>	<u>Rates</u>
AGING					
Balance of Department	\$ 3,027,721	\$ 4,635	\$ 3,032,356	\$ 11,088	0.37%
Special Fund (Title V)	1,288,977	-	1,288,977	-	0.00%
ANIMAL SERVICES	19,498,084	20,243	19,518,327	1,410,853	7.23%
BUILDING & SAFETY	67,854,598	5,581,122	73,435,720	467,828	0.64%
CITY ADMINISTRATIVE OFFICER (CAO)					
Petroleum Admin., Proprietary, Capital Projects (Phy. Plant)	1,520,568	7,763	1,528,331	66,577	4.36%
Disaster Grants Coordination	226,603	1,725	228,328	20,849	9.13%
CITY ATTORNEY					
Criminal	40,653,583	495	40,654,078	423,238	1.04%
Direct Billed - User's Site (Proprietary Depts.)	13,480,876	10	13,480,886	-	0.00%
Direct in City Space (CDD, Housing Authority)	3,963,336	-	3,963,336	47,864	1.21%
CITY CLERK					
Elections	2,454,136	24,408	2,478,544	45,227	1.82%
Special Assessment Section	965,388	280	965,668	97,604	10.11%
CONTROLLER					
Direct Billed (at User's site)	755,223	21,682	776,905	-	0.00%
Direct Billed (in City space)	239,524	812	240,336	13,019	5.42%
CULTURAL AFFAIRS	4,305,138	4,802	4,309,940	437,307	10.15%
DEPARTMENT ON DISABILITY	1,345,245	343	1,345,588	9,529	0.71%
ECON & WORKFORCE DEV'MT (was CDD)					
EWDD, Balance of Department	14,089,482	18,078	14,107,560	153,286	1.09%
As Needed Employees	269,600		269,600	-	0.00%
EL PUEBLO	1,121,802	23,851	1,145,653	12,272	1.07%
EMERGENCY MANAGEMENT					
Em. Prep. Policy & Public info.	739,167	9,672	748,839	(26,468) *	0.00%

* In some years, the total apportioned amounts may be negative because the negative carryforward amount is higher than the apportioned amounts. In such cases, the rate is set at 0.00%.

(Continued)

The accompanying notes are in integral part of this schedule.

CITY OF LOS ANGELES, CALIFORNIA
 Central Services Cost Allocation Plan 38
 Schedule of Salary Base, Allocated Costs
 And Rates Including Overtime by Department
 Based on the Fiscal Year Ended June 30, 2014
 To Be Applied in Fiscal Year 2015-2016

<u>DEPARTMENT/Cost Center</u>	<u>Salary Base</u>	<u>Overtime Salaries</u>	<u>Salary Base Including Overtime</u>	<u>Allocated Costs</u>	<u>Rates</u>
FINANCE, OFFICE OF					
Revenue Collections	\$ 21,902,387	\$ 34,484	\$ 21,936,871	\$ 188,588	0.86%
Cash Management & Street Bonds	869,717	-	869,717	9,475	1.09%
FIRE					
Civilian	23,246,681	1,519,093	24,765,774	1,166,920	4.71%
Sworn	339,405,026	158,131,739	497,536,765	12,730,026	2.56%
GENERAL SERVICES					
Materials Testing	6,534,791	873,543	7,408,334	38,505	0.52%
Print Shop	2,515,098	80,284	2,595,382	20,889	0.80%
HOUSING + COMMUNITY INVESTMENT					
Grant Funded Housing	16,653,951	41,450	16,695,401	29,149	0.17%
Enforcement	24,490,919	12,775	24,503,694	41,700	0.17%
Housing, Internal Administration	8,927,936	4,285	8,932,221	218,496	2.45%
LIBRARY	58,452,323	17,629	58,469,952	3,802,728	6.50%
LOS ANGELES CONVENTION CENTER	6,881,724	459,208	7,340,932	107,290	1.46%
MAYOR					
Executive/Policy	5,893,607	-	5,893,607	218,287	3.70%
Grant Funded/Spec. Prog.	5,016,050	-	5,016,050	172,226	3.43%
Direct in City Space	2,155	-	2,155	4	0.19%
NEIGHBORHOOD EMPOWERMENT	1,902,588	7,048	1,909,636	8,670	0.45%
PERSONNEL					
Custody Care (Jails)	4,764,705	133,814	4,898,519	16,081	0.33%
Grant-Funded & Special Programs	861,167	-	861,167	(11,874) *	0.00%
PLANNING	22,109,192	280,999	22,390,191	3,160,020	14.11%
POLICE					
Civilian	206,441,670	3,869,224	210,310,894	2,376,938	1.13%
Sworn (Police Officers)	959,155,604	39,394,158	998,549,762	38,263,118	3.83%

* In some years, the total apportioned amounts may be negative because the negative carryforward amount is higher than the apportioned amounts. In such cases, the rate is set at 0.00%.

(Continued)

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CITY OF LOS ANGELES, CALIFORNIA
 Central Services Cost Allocation Plan 38
 Schedule of Salary Base, Allocated Costs
 And Rates Including Overtime by Department
 Based on the Fiscal Year Ended June 30, 2014
 To Be Applied in Fiscal Year 2015-2016

<u>DEPARTMENT/Cost Center</u>	<u>Salary Base</u>	<u>Overtime Salaries</u>	<u>Salary Base Including Overtime</u>	<u>Allocated Costs</u>	<u>Rates</u>
PUBLIC WORKS					
Board Office Direct: Pub. Svcs.	\$ 743,161	\$ 3,523	\$ 746,684	\$ 15,445	2.07%
Contract Administration					
Construction Inspection	21,159,129	839,919	21,999,048	5,104	0.02%
Engineering					
Stormwater Facilities Engineering	3,539,971	487	3,540,458	10,616	0.30%
Wastewater Facilities Engineering	22,447,079	42,605	22,489,684	132,370	0.59%
Privately Financed Improvements Eng.	7,818,083	140,879	7,958,962	51,728	0.65%
Street Improvements Engineering	11,521,768	25,397	11,547,165	38,852	0.34%
Municipal Facilities Engineering	11,068,967	1,888	11,070,855	21,068	0.19%
Gen'l. Mapping & Survey	4,437,012	1,481	4,438,493	14,115	0.32%
Sanitation					
Solid Waste Program	76,427,552	6,923,490	83,351,042	15,718,783	18.86%
Wastewater/Flood Control	107,571,348	3,756,932	111,328,280	1,877,464	1.69%
Street Lighting	18,050,295	857,253	18,907,548	33,389	0.18%
Street Services (St. Maintenance)	68,445,802	5,547,457	73,993,259	13,309,870	17.99%
RECREATION AND PARKS	118,163,761	1,555,033	119,718,794	5,687,355	4.75%
TRANSPORTATION	103,795,492	14,641,990	118,437,482	5,500,685	4.64%
ZOO	14,621,818	79,269	14,701,087	452,336	3.08%

The accompanying notes are in integral part of this schedule.

CITY OF LOS ANGELES, CALIFORNIA
 Fringe Benefits Cost Allocation Plan 38
 Schedule of Salary Base,
 Allocated Costs, and Rates by Department
 Based on the Fiscal Year Ended June 30, 2014
 To Be Applied in Fiscal Year 2015-2016

<u>DEPARTMENT/Cost Center</u>	<u>Salary Base (Standard) [1]</u>	<u>Salary Base (Special) [1]</u>	<u>Allocated Costs</u>	<u>Rates [1]</u>
AGING				
Balance of Department	\$ 2,922,336	\$ 3,027,721	\$ 1,503,135	43.59%
Special Fund (Title V)	1,288,977	1,288,977	344,152	26.70%
ANIMAL SERVICES	19,227,177	19,498,084	9,859,683	49.20%
BUILDING & SAFETY	66,844,660	67,854,598	33,881,670	42.53%
CITY ADMINISTRATIVE OFFICER (CAO)				
Petroleum Admin., Proprietary, Capital Projects (Phy. Plant)	1,491,165	1,520,568	1,168,052	71.37%
Disaster Grants Coordination	210,715	226,603	167,596	72.51%
CITY ATTORNEY				
Criminal	40,653,583	40,653,583	17,088,548	39.47%
Direct Billed - User's Site (Proprietary Depts.)	13,480,876	13,480,876	5,452,645	37.89%
Direct in City Space (CDD, Housing Authority)	3,963,336	3,963,336	1,483,880	34.88%
CITY CLERK				
Elections	2,119,117	2,454,136	1,774,659	76.32%
Special Assessment Section	965,388	965,388	442,705	43.40%
CONTROLLER				
Direct Billed (at User's site)	755,223	755,223	380,876	45.14%
Direct Billed (in City space)	239,524	239,524	121,605	45.48%
CULTURAL AFFAIRS	3,157,028	4,305,138	2,274,104	60.04%
DEPARTMENT ON DISABILITY	1,345,245	1,345,245	544,366	40.47%
ECON & WORKFORCE DEV'MT (was CDD)				
EWDD, Balance of Department	14,089,482	14,089,482	5,608,076	39.80%
As Needed Employees.	269,600	269,600	48,800	18.10%
EL PUEBLO	928,248	1,121,802	315,962	32.90%
EMERGENCY MANAGEMENT				
Em. Prep. Policy & Public info.	739,167	739,167	261,414	41.20%

[1] The Fringe Benefits "Salary Base (Special)" is used to calculate the fringe benefits rates for Medicare, Workers' Compensation, and Unemployment Insurance. The "Salary Base (Standard)" is used to calculate the fringe benefits rates for all other fringe benefits. The Fringe Benefits rates above are a weighted combination of the two calculations.

(Continued)

The accompanying notes are an integral part of this schedule.

CITY OF LOS ANGELES, CALIFORNIA
Fringe Benefits Cost Allocation Plan 38
Schedule of Salary Base,
Allocated Costs, and Rates by Department
Based on the Fiscal Year Ended June 30, 2014
To Be Applied in Fiscal Year 2015-2016

DEPARTMENT/Cost Center	Salary Base (Standard) [1]	Salary Base (Special) [1]	Allocated Costs	Rates [1]
FINANCE, OFFICE OF				
Revenue Collections	\$ 21,533,310	\$ 21,902,387	\$ 10,347,268	44.89%
Cash Management & Street Bonds	863,868	869,717	339,016	36.14%
FIRE				
Civilian	23,205,020	23,205,020	11,583,390	43.01%
Sworn	339,405,026	357,996,341	250,638,314	71.30%
GENERAL SERVICES				
Materials Testing	6,534,173	6,534,173	2,799,924	43.29%
Print Shop	2,515,098	2,515,098	1,087,600	43.68%
HOUSING + COMMUNITY INVESTMENT				
Grant Funded Housing	16,380,277	16,653,951	7,455,598	42.13%
Enforcement	24,269,643	24,490,919	11,038,972	42.10%
Housing, Internal Administration	8,887,096	8,887,096	4,146,444	43.30%
LIBRARY	55,355,372	58,452,323	30,046,333	48.67%
LOS ANGELES CONVENTION CENTER	5,830,119	6,881,724	1,959,790	51.98%
MAYOR				
Executive/Policy	5,853,178	5,893,607	1,960,058	45.74%
Grant Funded/Spec. Prog.	4,983,249	5,016,050	2,032,732	53.05%
Direct in City Space	2,155	2,155	396	30.67%
NEIGHBORHOOD EMPOWERMENT	1,725,025	1,902,588	980,610	49.68%
PERSONNEL				
Custody Care (Jails)	3,715,670	4,764,705	1,793,177	43.96%
Grant-Funded & Special Programs	861,167	861,167	438,399	47.51%
PLANNING	21,851,818	22,109,192	12,528,681	42.94%
POLICE				
Civilian	205,246,045	206,441,670	97,381,534	46.52%
Sworn (Police Officers)	959,155,604	985,685,350	681,738,819	69.79%

[1] The Fringe Benefits "Salary Base (Special)" is used to calculate the fringe benefits rates for Medicare, Workers' Compensation, and Unemployment Insurance. The "Salary Base (Standard)" is used to calculate the fringe benefits rates for all other fringe benefits. The Fringe Benefits rates above are a weighted combination of the two calculations.

(Continued)

The accompanying notes are an integral part of this schedule.

CITY OF LOS ANGELES, CALIFORNIA
 Fringe Benefits Cost Allocation Plan 38
 Schedule of Salary Base,
 Allocated Costs, and Rates by Department
 Based on the Fiscal Year Ended June 30, 2014
 To Be Applied in Fiscal Year 2015-2016

<u>DEPARTMENT/Cost Center</u>	<u>Salary Base (Standard) [1]</u>	<u>Salary Base (Special) [1]</u>	<u>Allocated Costs</u>	<u>Rates [1]</u>
PUBLIC WORKS				
Board Office Direct: Pub. Svcs.	\$ 743,161	\$ 743,161	\$ 350,010	43.84%
Contract Administration				
Construction Inspection	20,529,046	21,159,129	9,646,714	41.82%
Engineering				
Stormwater Facilities Engineering	3,539,971	3,539,971	1,493,513	40.29%
Wastewater Facilities Engineering	22,428,331	22,428,331	9,638,674	41.07%
Privately Financed Improvements Eng.	7,818,083	7,818,083	3,384,341	41.39%
Street Improvements Engineering	11,521,768	11,521,768	4,945,413	41.02%
Municipal Facilities Engineering	11,067,334	11,067,334	4,619,340	39.84%
Gen'l. Mapping & Survey	4,437,012	4,437,012	1,764,133	37.86%
Sanitation				
Solid Waste Program	74,365,132	76,427,552	40,276,833	48.94%
Wastewater/Flood Control	101,709,914	107,571,348	50,334,555	44.28%
Street Lighting	16,639,362	18,050,295	8,081,578	44.76%
Street Services (St. Maintenance)	67,078,086	68,445,802	35,189,404	48.14%
RECREATION AND PARKS	90,444,895	118,163,761	66,434,581	70.32%
TRANSPORTATION	99,482,717	103,795,492	50,954,546	48.10%
ZOO	13,671,239	14,621,818	7,099,737	49.10%

[1] The Fringe Benefits "Salary Base (Special)" is used to calculate the fringe benefits rates for Medicare, Workers' Compensation, and Unemployment Insurance. The "Salary Base (Standard)" is used to calculate the fringe benefits rates for all other fringe benefits. The Fringe Benefits rates above are a weighted combination of the two calculations.

The accompanying notes are an integral part of this schedule.

CITY OF LOS ANGELES, CALIFORNIA
Fringe Benefits Cost Allocation Plan 38
Schedule of Salary Base, Allocated Costs,
And Rates Including Overtime By Department
Based on the Fiscal Year Ended June 30, 2014
To Be Applied in Fiscal Year 2015-2016

<u>DEPARTMENT/Cost Center</u>	<u>Salary Base (Special)</u>	<u>Overtime</u>	<u>Salary Base Including Overtime</u>	<u>Allocated Costs</u>	<u>Rates</u>
AGING					
Balance of Department	\$ 3,027,721	\$ 4,635	\$ 3,032,356	\$ 95,032	3.13%
Special Fund (Title V)	1,288,977	-	1,288,977	188,675	14.64%
ANIMAL SERVICES	19,498,084	20,243	19,518,327	1,058,744	5.42%
BUILDING & SAFETY	67,854,598	5,581,122	73,435,720	2,160,447	2.94%
CITY ADMINISTRATIVE OFFICER (CAO)					
Petroleum Admin., Proprietary, Capital Projects (Phy. Plant)	1,520,568	7,763	1,528,331	32,822	2.15%
Disaster Grants Coordination	226,603	1,725	228,328	4,899	2.15%
CITY ATTORNEY					
Criminal	40,653,583	495	40,654,078	1,095,198	2.69%
Direct Billed - User's Site (Proprietary Depts.)	13,480,876	10	13,480,886	333,235	2.47%
Direct in City Space (CDD, Housing Authority)	3,963,336	-	3,963,336	88,349	2.23%
CITY CLERK					
Elections	2,454,136	24,408	2,478,544	712,492	28.75%
Special Assessment Section	965,388	280	965,668	17,174	1.78%
CONTROLLER					
Direct Billed (at User's site)	755,223	21,682	776,905	19,090	2.46%
Direct Billed (in City space)	239,524	812	240,336	6,122	2.55%
CULTURAL AFFAIRS	4,305,138	4,802	4,309,940	474,633	11.01%
DEPARTMENT ON DISABILITY	1,345,245	343	1,345,588	17,114	1.27%
ECON & WORKFORCE DEV'MT (was CDD)					
EWDD, Balance of Department	14,089,482	18,078	14,107,560	405,085	2.87%
As Needed Employees.	269,600		269,600	38,385	14.24%
EL PUEBLO	1,121,802	23,851	1,145,653	29,601	2.58%
EMERGENCY MANAGEMENT					
Em. Prep. Policy & Public info.	739,167	9,672	748,839	33,084	4.42%

(Continued)

The accompanying notes are an integral part of this schedule.

CITY OF LOS ANGELES, CALIFORNIA
Fringe Benefits Cost Allocation Plan 38
Schedule of Salary Base, Allocated Costs,
And Rates Including Overtime By Department
Based on the Fiscal Year Ended June 30, 2014
To Be Applied in Fiscal Year 2015-2016

<u>DEPARTMENT/Cost Center</u>	<u>Salary Base (Special)</u>	<u>Overtime</u>	<u>Salary Base Including Overtime</u>	<u>Allocated Costs</u>	<u>Rates</u>
FINANCE, OFFICE OF					
Revenue Collections	\$ 21,902,387	\$ 34,484	\$ 21,936,871	\$ 880,207	4.01%
Cash Management & Street Bonds	869,717	-	869,717	12,723	1.46%
FIRE					
Civilian	23,205,020	1,519,093	24,724,113	877,425	3.55%
Sworn	357,996,341	158,131,739	516,128,080	34,469,157	6.68%
GENERAL SERVICES					
Materials Testing	6,534,173	873,543	7,407,716	207,245	2.80%
Print Shop	2,515,098	80,284	2,595,382	71,384	2.75%
HOUSING + COMMUNITY INVESTMENT					
Grant Funded Housing	16,653,951	41,450	16,695,401	279,881	1.68%
Enforcement	24,490,919	12,775	24,503,694	670,965	2.74%
Housing, Internal Administration	8,887,096	4,285	8,891,381	191,451	2.15%
LIBRARY	58,452,323	17,629	58,469,951	1,835,366	3.14%
LOS ANGELES CONVENTION CENTER	6,881,724	459,208	7,340,932	621,884	8.47%
MAYOR					
Executive/Policy	5,893,607	-	5,893,607	248,122	4.21%
Grant Funded/Spec. Prog.	5,016,050	-	5,016,050	259,860	5.18%
Direct in City Space	2,155	-	2,155	39	1.81%
NEIGHBORHOOD EMPOWERMENT	1,902,588	7,048	1,909,636	83,635	4.38%
PERSONNEL					
Custody Care (Jails)	4,764,705	133,814	4,898,519	151,988	3.10%
Grant-Funded & Special Programs	861,167	-	861,167	31,526	3.66%
PLANNING	22,109,192	280,999	22,390,191	657,617	2.94%
POLICE					
Civilian	206,441,670	3,869,224	210,310,894	11,203,941	5.33%
Sworn (Police Officers)	985,685,350	39,394,158	1,025,079,508	84,218,133	8.22%

(Continued)

The accompanying notes are an integral part of this schedule.

CITY OF LOS ANGELES, CALIFORNIA
Fringe Benefits Cost Allocation Plan 38
Schedule of Salary Base, Allocated Costs,
And Rates Including Overtime By Department
Based on the Fiscal Year Ended June 30, 2014
To Be Applied in Fiscal Year 2015-2016

<u>DEPARTMENT/Cost Center</u>	<u>Salary Base (Special)</u>	<u>Overtime</u>	<u>Salary Base Including Overtime</u>	<u>Allocated Costs</u>	<u>Rates</u>
PUBLIC WORKS					
Board Office Direct: Pub. Svcs.	\$ 743,161	\$ 3,523	\$ 746,684	\$ 20,846	2.79%
Contract Administration					
Construction Inspection	21,159,129	839,919	21,999,048	450,366	2.05%
Engineering					
Stormwater Facilities Engineering	3,539,971	487	3,540,458	58,321	1.65%
Wastewater Facilities Engineering	22,428,331	42,605	22,470,936	376,306	1.67%
Privately Financed Improvements Eng.	7,818,083	140,879	7,958,962	132,108	1.66%
Street Improvements Engineering	11,521,768	25,397	11,547,165	193,115	1.67%
Municipal Facilities Engineering	11,067,334	1,888	11,069,222	180,454	1.63%
Gen'l. Mapping & Survey	4,437,012	1,481	4,438,493	69,081	1.56%
Sanitation					
Solid Waste Program	76,427,552	6,923,490	83,351,042	5,598,700	6.72%
Wastewater/Flood Control	107,571,348	3,756,932	111,328,280	3,625,792	3.26%
Street Lighting	18,050,295	857,253	18,907,548	460,336	2.43%
Street Services (St. Maintenance)	68,445,802	5,547,457	73,993,259	4,358,359	5.89%
RECREATION AND PARKS	118,163,761	1,555,033	119,718,794	8,801,320	7.35%
TRANSPORTATION	103,795,492	14,641,990	118,437,482	6,381,128	5.39%
ZOO	14,621,818	79,269	14,701,087	555,648	3.78%

The accompanying notes are an integral part of this schedule.

CITY OF LOS ANGELES, CALIFORNIA

Cost Allocation Plan 38

For Central Services and Fringe Benefits

Notes to Schedules

For the Fiscal Year Ended June 30, 2014

Note 1 - Accounting Policies

The City of Los Angeles (City) prepares its Cost Allocation Plan (CAP) in accordance with Title 2 in the Code of Federal Regulations (CFR), Subtitle A, Chapter II, Part 225, “*Cost Principles for State, Local, and Indian Tribal Governments*” (formerly Office of Management and Budget Circular A-87).

The costs allocated in the Central Services and Fringe Benefits CAPs, except for pension and retirement costs (See Note 3), represent the actual costs incurred in the fiscal year 2013-2014 as reported in the City’s basic accounting system, Financial Management System (FMS), adjusted by the “carryforward” amounts as described below. Costs reported in FMS are accounted for on the cash basis method of accounting. Actual costs incurred during the fiscal year 2013-2014 are then added to “carryforward” amounts, which represent the difference between the costs theoretically recovered in the fiscal year 2013-2014 and the costs entitled to be recovered in the fiscal year 2013-2014. The sum of the actual and carryforward costs (i.e., total allocated costs) is divided by departmental salary bases to calculate overhead rates for each department cost center. Overhead rates are calculated for “direct departments,” which are departments that do not provide services to other City departments, and for “support” departments with direct cost objectives. Overhead rates of support departments are only calculated for the “direct” component of such departments.

Overhead rates presented in the accompanying schedules will be negotiated with the U.S. Department of Housing and Urban Development (HUD), the City’s CAP cognizant agency. Final overhead rates to be applied in the fiscal year 2015-2016 will be developed and approved by HUD based upon this negotiation process. During the fiscal year 2014-2015, HUD contracted with the U.S. Department of Health and Human Services (HHS) to negotiate the overhead rates. It is expected HHS will continue to perform the negotiation of the City’s CAP for the fiscal year 2015-2016.

Note 2 - Central Services CAP – Salary Bases and Overhead Rates

The Central Services overhead rates are calculated and presented under two different methods, one utilizes a denominator of total salaries excluding overtime, the other uses a denominator of total salaries including overtime. Total salaries include salaries for all City employees included in each respective cost center. The overhead rates determined using total salaries excluding overtime are utilized for the majority of grant projects. For certain Federal and/or State projects, overhead rates using total salaries including overtime are allowed. Overtime rates were created with overtime costs in the salary base; costs allocated included gas (natural gas utility), petroleum products, water & electricity, and communication lease.

Note 3 - Fringe Benefits CAP - Salary Bases and Overhead Rates

The Fringe Benefits overhead rates are calculated and presented under two different methods. One method, which is described in the next paragraph, utilizes three salary bases: the standard Fringe Benefits salary base, the special Fringe Benefits salary base, and the fiscal year 2015-2016 proposed salary base. The other method uses a denominator of the special salary base plus overtime. The overhead rates determined using the standard salary base, special salary base, and the fiscal year 2015-2016 proposed salary base are utilized for a majority of grants projects. For certain Federal and/or State

CITY OF LOS ANGELES, CALIFORNIA

Cost Allocation Plan 38

For Central Services and Fringe Benefits

Notes to Schedules

For the Fiscal Year Ended June 30, 2014

(Continued)

Note 3 - Fringe Benefits CAP - Salary Bases and Overhead Rates (Continued)

projects, overhead rates using a salary base including overtime are allowed. Overtime rates were created with overtime costs in the salary base; costs allocated included Workers' Compensation, Medicare, and Unemployment.

The standard Fringe Benefits salary base, which does not include overtime, represents total salaries subject to retirement. Salaries subject to retirement equal total salaries less part-time and temporary employees' salaries. The special salary base is equal to the standard Fringe Benefits salary base unless the amount of part-time and temporary employees' salaries exceed 0.5% of the total salary base, in which case the salary base is then adjusted to include salaries for all employees (total salaries), including part-time and temporary employees.

The Fringe Benefits overhead rates computed with salary bases which do not include overtime are determined by calculating the Fringe Benefits rates for each individual cost pool (i.e., retirement, pensions, health insurance, etc.) and aggregating such rates to determine the final Fringe Benefits overhead rate for each department/cost center presented in the accompanying schedule. These individual cost pool rates, except for those relating to Medicare, Workers' Compensation, and Unemployment, are calculated by dividing the individually allocated cost pool costs by the standard Fringe Benefits salary base. The Medicare, Workers' Compensation, and Unemployment individual cost pool rates are calculated by dividing the allocated Medicare, Workers' Compensation, and Unemployment costs by the special salary base.

As in the prior year's CAP, Fire and Police Pension System costs are based on estimated rather than actual amounts. The Fire and Police Pension System is the City's pension system for all sworn police, fire and paramedic employees. The City contributes to the Fire and Police Pension System in conformance with the requirements of the City Charter, Articles 17, 18 and 35. This estimate represents the pension costs in the City's 2015-2016 Budget. Historically, actual expenditures have approximated the budgeted amount. A budget-based estimate is used rather than using actual costs from the two-year fiscal year, because the method of determining the amount of pension contribution to be paid by the City is based on actuarial computations and investment performance results, which may vary dramatically from year to year. Therefore, this cost is not at all well predicted by the actual costs from the earlier period.

To be consistent with the estimate used for the pension costs, the City used an estimate for the Police and Fire sworn salary rate base for the Pension cost pool in the Fringe Benefits rate computation. This salary estimate is based on the salaries in the City's 2015-2016 Budget.

Note 4 - Cost Centers and Cost Categories

In order to more accurately allocate costs to the proper organizational units, and to accommodate the inclusion of allowable but heretofore unrecovered costs, cost centers and cost categories are constantly reviewed for changes and updates.

CITY OF LOS ANGELES, CALIFORNIA

Cost Allocation Plan 38

For Central Services and Fringe Benefits

Notes to Schedules

For the Fiscal Year Ended June 30, 2014

(Continued)

Note 4 - Cost Centers and Cost Categories (Continued)

Two City departments, formerly the Housing Department and the Community Development Department (CDD) were reorganized to make for more cost-conscious, efficient and seamless operations. The Community Development Department was renamed the Economic and Workforce Development Department (EWDD). Effective July 1, 2013 all business services and workforce development programs were integrated into the newly created EWDD (formerly CDD).

In addition, the Human Services functions of the EWDD were transferred to the Department of Housing, but no changes were necessary in cost pools. This department was renamed the Housing + Community Investment Department (HCID).

These changes resulted in a 24% decrease in EWDD costs, and a 12% increase in HCID costs. These changes should have no impact on indirect cost rates, because while costs will be higher or lower, the salary bases will change proportionately, creating the same rates as would have occurred if the function transfers had not occurred. No cost centers will be added to either department.

Personnel support staff from departments were consolidated into the Personnel Department under the Support Services cost pool starting in CAP 37. The Carryforward is adjusted because these costs were not included in CAP 36.

Security Services were consolidated into the Los Angeles Police Department for the full fiscal year, and the Carryforward is adjusted because these costs were not included in CAP 36. In CAP 36 these costs were included in the General Services Department under Building Services.

Contractual Services costs for Personnel Support Services were changed from Fund 66 to Fund 61 and are now included in Personnel Support Services. The Carryforward is adjusted because these costs were not included in CAP 36.

Note 5 – Central Services CAP – Cost Allocation Bases

The City developed a Central Services CAP to allocate indirect City overhead costs to City departments. The bases used to allocate these costs are as follows:

COST CATEGORY

COST ALLOCATION BASIS

Building Lease

Report of expenditures from the General Services Department's Property Management account, plus Public Works Financial Management and Personnel Services report of lease payments from special funds by department.

CITY OF LOS ANGELES, CALIFORNIA

Cost Allocation Plan 38

For Central Services and Fringe Benefits

Notes to Schedules

For the Fiscal Year Ended June 30, 2014

(Continued)

Note 5 – Central Services CAP – Cost Allocation Bases (Continued)

<u>COST CATEGORY</u>	<u>COST ALLOCATION BASIS</u>
Building Depreciation	Based on GAAP Depreciation expenses net of federal funding and allocated to departments based on square feet occupied. Library, Recreation & Parks, and Zoo allocations have been reduced to 15% of their total depreciation (represents administrative use only).
Communications Lease	Information Technology Agency's report by department of leased services costs.
Computer Assets Depreciation	Based on GAAP Depreciation expenses net of federal funding by department.
Equipment Expense Under \$5,000	Actual expenditures from department equipment accounts.
Equipment Depreciation	GAAP depreciation expenses net of federal funding by department.
Gas (Utilities Expenditures)	Based on gas company billings itemized by building, then allocated by square footage occupied by each department.
General City Purposes	Equivalent personnel, all departments, reduced for proprietary departments who do not benefit from annual City audit.
Insurance	Occupancy by each department in insured space, and assignment of insured equipment.
ISU Fringe Benefits	Cost of fringe benefits for indirect cost pools, determined by the Fringe Benefit Plan step-down report.
Liability Claims	Based on actual payments authorized by the City Attorney.
Petroleum Products	General Services' record of usage by each department.
Vehicle Depreciation	GAAP depreciation expenses net of federal funding by department.
Water and Electricity	Report of General Services' payments itemized by building, then allocated by square footage occupied by each department.

CITY OF LOS ANGELES, CALIFORNIA

Cost Allocation Plan 38

For Central Services and Fringe Benefits

Notes to Schedules

For the Fiscal Year Ended June 30, 2014

(Continued)

Note 5 – Central Services CAP – Cost Allocation Bases (Continued)

<u>COST CATEGORY</u>	<u>COST ALLOCATION BASIS</u>
City Administrative Officer (CAO)	
Budget	CAO report of staff time and effort. 5% is allocated to "Council, City Administration."
Employee Relations and Living Wage	Living Wage by CAO timekeeping records, remainder by equivalent personnel, to all departments except Department of Water & Power (DWP).
General Support	Equivalent personnel, excluding the proprietary Departments.
Management & Policy Analysis and Department Liaison	CAO timekeeping records.
Municipal Facilities	Average of Building Depreciation for single and multiple department uses.
CAO, Internal Admin.	Departmental analysis of administrative support provided to each cost center.
City Attorney	
Municipal Counsel/ General Counsel & Leg Services	City Attorney report of staff time and effort.
Civil Liability & Workers' Compensation	City Attorney report of staff time and effort for the Civil Liability Section combined with the report of Workers' Compensation claims paid.
Employee Relations	Equivalent personnel, excluding the Airports, Harbor and DWP.
Land Use	City Attorney report of staff time and effort.
Police Division	Allocated entirely to Police Department.
City Attorney, Internal Admin.	Departmental analysis of administrative support provided to each cost center.

CITY OF LOS ANGELES, CALIFORNIA

Cost Allocation Plan 38

For Central Services and Fringe Benefits

Notes to Schedules

For the Fiscal Year Ended June 30, 2014

(Continued)

Note 5 – Central Services CAP – Cost Allocation Bases (Continued)

<u>COST CATEGORY</u>	<u>COST ALLOCATION BASIS</u>
City Clerk	
Council & Public Services	Allowable portion is allocated to the Council, the Mayor, and to all departments, based on the City Clerk's report on staff time and effort. Portion serving departments are allocated based on equivalent personnel. Direct portion is allocated to "Other."
Records Management	Count of boxes stored in the records center, which represents the amount of space occupied by each department's records.
City Clerk, Internal Admin.	Departmental analysis of administrative support provided to each cost center.
City Ethics Commission	Ethics Commission staff report of time and effort.
Controller	
Accounts Payable	Weighted average of Payment Voucher (PV) Line Items, PV Receivers and Revenue Refund Line Items.
Budget and General Accounting	Average of transactions count distributed among all departments.
Cost Allocation Plan	Cost pool is allocated evenly among all cost centers.
FMS	Count of documents keyed into FMS.
Internal Audit	Department record of audit hours.
Payroll/Fiscal Systems	Equivalent personnel, with no allocation to DWP.
Single Audit	Cost pool is allocated in two parts. One portion is allocated by actual grant funds received by departments as stated in the "Schedule of Grant Receipts and Recovered Indirect Costs." The remainder is allocated to other Controller cost centers. The split between these two portions is based on the actual documented work done by the section.
Workers' Compensation	Based on a Personnel Department report of Workers' Compensation awards.

CITY OF LOS ANGELES, CALIFORNIA

Cost Allocation Plan 38

For Central Services and Fringe Benefits

Notes to Schedules

For the Fiscal Year Ended June 30, 2014

(Continued)

Note 5 – Central Services CAP – Cost Allocation Bases (Continued)

<u>COST CATEGORY</u>	<u>COST ALLOCATION BASIS</u>
Controller, Internal Admin.	Departmental analysis of administrative support provided to each cost center.
Emergency Preparedness	
City Dept. Emergency Prep. Coordination	Emergency Preparedness Department report of staff time and effort.
Emergency Preparedness, Internal Admin.	Departmental analysis of administrative support provided to each cost center.
Employee Relations Board	Equivalent personnel, all departments.
Finance	
Citywide Collections	Based on dollar amount of referrals as reported by the Office of Finance.
Finance, Internal Admin.	Departmental analysis of administrative support provided to each cost center.
General Services (GSD)	
Assets Management and Leasing	An average of three statistics: Building Depreciation - Single, Building Depreciation - Multiple, and Building Leases.
Building Services	Based on actual costs incurred, split out by building and Benefiting Department.
Construction Projects	Report of maintenance project costs from General Services Construction Division.
Fleet Services	General Services Vehicle Management System records of service provided.
Mail and Messenger Services	Report of postage costs maintained by General Services.
Parking Services	Square footage of space occupancy in City buildings having nearby City parking lots.

CITY OF LOS ANGELES, CALIFORNIA

Cost Allocation Plan 38

For Central Services and Fringe Benefits

Notes to Schedules

For the Fiscal Year Ended June 30, 2014

(Continued)

Note 5 – Central Services CAP – Cost Allocation Bases (Continued)

COST CATEGORY

COST ALLOCATION BASIS

General Services (GSD)
(Continued)

Supply Services

Proportional cost reports from General Services combining purchasing order amounts and warehousing costs.

General Services, Internal Admin.

Departmental analysis of administrative support provided to each cost center.

Information Technology Agency
(ITA)

IT Services

Work order report of costs, by department.

Communications Services

ITA records of staff time and effort, computer connections, and radio usage.

Telecommunications

ITA records of staff time and effort.

ITA, Internal Admin.

Departmental analysis of administrative support provided to each cost center.

Mayor

Mayor, Internal Admin.

Departmental analysis of administrative support provided to each cost center.

Personnel

Support Services

Equivalent personnel, all departments with weights assigned to civilian and sworn, and allocations to DWP reduced to acknowledge that DWP provides certain support services in-house.

Workers' Comp. & Safety

Report of Workers' Compensation awards provided by Personnel Department with weights assigned to civilian and sworn.

Personnel, Internal Admin.

Departmental analysis of administrative support provided to each cost center.

CITY OF LOS ANGELES, CALIFORNIA

Cost Allocation Plan 38

For Central Services and Fringe Benefits

Notes to Schedules

For the Fiscal Year Ended June 30, 2014

(Continued)

Note 5 – Central Services CAP – Cost Allocation Bases (Continued)

<u>COST CATEGORY</u>	<u>COST ALLOCATION BASIS</u>
Police Department	
Security Services	Report from Police Department detailing staffing and contract payments for security services at City buildings. Allocated to departments based on square footage occupied in these buildings.
Public Works, Board Office	
Commission & Department Management	Equivalent Personnel allocated to Public Works Bureaus and offices only.
Financial Management and Personnel Services	Equivalent Personnel allocated to Public Works Bureaus and offices only.
Public Works, Board Office, Internal Admin.	Board Office analysis of administrative support provided to each cost center.
Public Works, Contract Administration	
Office of Contract Compliance	Contract Administration report of staff time and effort.
Public Works, Contract Admin., Internal Admin.	Bureau analysis of administrative support provided to each cost center.
Public Works, Engineering	
General Engineering	Bureau of Engineering report of staff time and work effort.
Public Works, Engineering, Internal Admin.	Bureau analysis of administrative support provided to each cost center.
Public Works, Financial Management and Personnel Services	Equivalent personnel allocated to Public Works Bureaus and offices only. This cost center resulted from the combining of the Public Works Bureaus of Accounting and Management Employee Services.

CITY OF LOS ANGELES, CALIFORNIA

Cost Allocation Plan 38

For Central Services and Fringe Benefits

Notes to Schedules

For the Fiscal Year Ended June 30, 2014

(Continued)

Note 5 – Central Services CAP – Cost Allocation Bases (Continued)

<u>COST CATEGORY</u>	<u>COST ALLOCATION BASIS</u>
Pensions, Police and Fire, Overhead	Full-time equivalent personnel for Fire Sworn and Police Sworn. This cost pool contains only the overhead costs allocated to Pensions. Pensions' costs are in the Fringe Benefits.
City Employees Retirement System (CERS) Overhead	Full-time equivalent personnel excluding Police and Fire, Sworn, Airports, Harbor, and DWP. This cost pool contains only the overhead costs allocated to CERS. Retirement costs are in Fringe Benefits.

Note 6 – Fringe Benefits CAP – Cost Allocation Bases

Retirement	"Salaries Subject to Retirement" as included in the Budget Estimate for all civilian employees.
Pensions	"Salaries Subject to Pensions" as included in the Budget Estimate for sworn Police and Fire personnel.
Flex Benefit Program	Allocated to departments based on total full time equivalent personnel.
Employee Assistance	Allocated to Police and Fire Sworn cost centers based on amounts provided by Personnel. Allocated to all civilian employees based on total full time equivalent personnel.
Ordinance Life Insurance	Allocated to departments based on the amount of premiums paid.
Medicare	Allocated to departments based on payroll records of Medicare payments by department.
Social Security	Allocated to departments based on payroll records of Social Security payments by department. Direct departments are excluded from the allocation, except Aging Title V, EWDD As Needed, Fire and Police Sworn Employees.
Part Time, Seasonal Temporary (PST)	Allocated to departments based on payroll records of PST payments by department. Direct departments are excluded from the allocation, except Aging Title V, EWDD As Needed, Fire and Police Sworn Employees.

CITY OF LOS ANGELES, CALIFORNIA

Cost Allocation Plan 38

For Central Services and Fringe Benefits

Notes to Schedules

For the Fiscal Year Ended June 30, 2014

(Continued)

Note 6 – Fringe Benefits CAP – Cost Allocation Bases (Continued)

COST CATEGORY

COST ALLOCATION BASIS

Union Sponsored Benefits	Allocated to departments based on Personnel Department records of payments by MOU groups. Allocations to cost centers in multiple cost center departments are based on bargaining unit membership.
Unused Sick/Vacation	Allocated to departments based on payroll records of payments by department.
Unemployment Insurance	Allocation is based on Personnel Department records of claim payments.
Workers' Compensation	Personnel Department database report of claim payments per department. Allocations to cost centers in multiple cost center departments are based on equivalent personnel in office-work type cost centers. For departments with field workers, departments identify the cost center involved.
Hiring Hall Fringe Benefits	Allocated to departments based on expenditures in departmental Hiring Hall Fringe Benefits Accounts. Direct departments are excluded from the allocation.