

CITY OF LOS ANGELES, CALIFORNIA

Cost Allocation Plan 44
For Central Services and Fringe Benefits

(With Independent Auditor's Report)

For the Fiscal Year Ended June 30, 2020



Certified
Public
Accountants

CITY OF LOS ANGELES, CALIFORNIA
Cost Allocation Plan 44
For Central Services and Fringe Benefits
For the Fiscal Year Ended June 30, 2020

Table of Contents

	<i>Page</i>
Independent Auditor’s Report.....	1
Central Services Cost Allocation Plan 44 Schedule of Salary Base, Allocated Costs, and Rates by Department Based on the Fiscal Year Ended June 30, 2020 To Be Applied in Fiscal Year 2021-2022	3
Central Services Cost Allocation Plan 44 Schedule of Salary Base, Allocated Costs, And Rates Including Overtime by Department Based on the Fiscal Year Ended June 30, 2020 To Be Applied in Fiscal Year 2021-2022	6
Fringe Benefits Cost Allocation Plan 44 Schedule of Salary Base, Allocated Costs, and Rates by Department Based on the Fiscal Year Ended June 30, 2020 To Be Applied in Fiscal Year 2021-2022	9
Fringe Benefits Cost Allocation Plan 44 Schedule of Salary Base, Allocated Costs, And Rates Including Overtime by Department Based on the Fiscal Year Ended June 30, 2020 To Be Applied in Fiscal Year 2021-2022	12
Notes to Schedules	15



Independent Auditor's Report

To the Honorable Mayor and Members of the City Council
City of Los Angeles, California

We have audited the accompanying cash basis 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 44 for the fiscal year ended June 30, 2020, 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 the cash basis of accounting described in Note 1 and per Title 2 U.S. Code of Federal Regulations (CFR), Subtitle A, Chapter II, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*; this includes determining that the cash basis of accounting is an acceptable basis for the preparation of the Schedules in the circumstances. Management is also responsible for 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 cash basis 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, for the City Cost Allocation Plan 44 for the fiscal year ended June 30, 2020, in accordance with the cash basis of accounting described in Note 1.

Emphasis of Matters

Basis of Accounting

We draw attention to Note 1 of 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 this matter.

Changes in Cost Centers and Cost Categories

Note 4 to the Schedules describes certain cost centers and cost categories that were updated from the prior year's Cost Allocation Plan 43 to more accurately reflect the allocation of costs to the proper organizational units and to accommodate the inclusion of allowable, but previously unrecovered costs. Our opinion is not modified with respect to this matter.

Restriction on Use

This report is intended solely for the information and use of City management, Mayor, City Council, others within the City, the U.S. Department of Housing and Urban Development, and the U.S. Department of Health and Human Services, 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
March 15, 2022

CITY OF LOS ANGELES, CALIFORNIA
Central Services Cost Allocation Plan 44
Schedule of Salary Bases,
Allocated Costs, and Rates by Department
Based on the Fiscal Year Ended June 30, 2020
To Be Applied in Fiscal Year 2021-22

<u>DEPARTMENT/Cost Center</u>	<u>Salary Base</u>	<u>Allocated Costs</u>	<u>Rates</u>
AGING			
Balance of Department	\$ 3,477,675	\$ 515,853	14.83%
Special Fund (Title V)	1,970,915	55,580	2.82%
ANIMAL SERVICES	22,585,058	10,977,009	48.60%
BUILDING and SAFETY	94,461,328	18,959,113	20.07%
CANNABIS REGULATION	2,289,228	811,503	35.45%
CITY ADMINISTRATIVE OFFICER			
Proprietary, Capital Projects (Physical Plant)	699,933	201,668	28.81%
Disaster Grants Coordination	335,245	186,129	55.52%
CITY ATTORNEY			
Criminal	58,036,119	9,635,772	16.60%
Direct, at User's Site	17,802,226	89,614	0.50%
Direct, in City Space	6,310,616	1,018,873	16.15%
CITY CLERK			
Elections	3,310,146	1,475,778	44.58%
Special Assessment Section	952,110	228,739	24.02%
CONTROLLER			
Direct, at User's Site	928,301	36,725	3.96%
Direct, in City Space	756,340	651,233	86.10%
CULTURAL AFFAIRS	7,843,624	5,003,949	63.80%
DEPARTMENT on DISABILITY	2,508,759	415,502	16.56%
ECONOMIC and WORKFORCE DEVELOPMENT			
Balance of Department	12,769,742	1,739,239	13.62%
As Needed Employees.	247,814	1,917	0.77%
EL PUEBLO de LOS ANGELES	1,329,407	1,416,122	106.52%

The accompanying notes are an integral part of this schedule.

CITY OF LOS ANGELES, CALIFORNIA
Central Services Cost Allocation Plan 44
Schedule of Salary Bases,
Allocated Costs, and Rates by Department
Based on the Fiscal Year Ended June 30, 2020
To Be Applied in Fiscal Year 2021-22

<u>DEPARTMENT/Cost Center</u>	<u>Salary Base</u>	<u>Allocated Costs</u>	<u>Rates</u>
EMERGENCY MANAGEMENT			
Public Information	\$ 1,407,573	\$ 756,203	53.72%
FINANCE			
Revenue Collections	20,520,142	16,219,595	79.04%
Cash Management and Investment	1,308,904	456,471	34.87%
FIRE			
Civilian	36,031,221	8,735,001	24.24%
Sworn	414,468,004	98,015,707	23.65%
GENERAL SERVICES			
Materials Testing	7,051,209	2,501,376	35.47%
Print Shop	2,298,980	1,067,370	46.43%
LOS ANGELES HOUSING Dept. (LAHD)			
Grant Funded Housing	10,253,671	1,874,475	18.28%
Local Funded Housing	12,501,702	2,483,825	19.87%
Enforcement	29,922,033	6,142,117	20.53%
Internal Administration	6,767,367	1,339,877	19.80%
LIBRARY	78,545,892	17,275,307	21.99%
LOS ANGELES CITY TOURISM Dept.	1,356,827	137,425	10.13%
MAYOR			
Executive Policy	9,589,004	2,706,467	28.22%
Grant Funded & Special Programs	10,780,268	5,523,017	51.23%
NEIGHBORHOOD EMPOWERMENT	2,591,054	2,416,829	93.28%
PERSONNEL			
Custody Care (Jails)	6,223,619	750,300	12.06%
Grant Funded & Special Programs	726,967	9,233	1.27%
PLANNING	39,264,976	12,231,497	31.15%
POLICE			
Civilian	180,865,722	23,005,780	12.72%
Sworn	1,017,757,017	195,642,371	19.22%

The accompanying notes are an integral part of this schedule.

CITY OF LOS ANGELES, CALIFORNIA
Central Services Cost Allocation Plan 44
Schedule of Salary Bases,
Allocated Costs, and Rates by Department
Based on the Fiscal Year Ended June 30, 2020
To Be Applied in Fiscal Year 2021-22

DEPARTMENT/Cost Center	Salary Base	Allocated Costs	Rates
PUBLIC WORKS			
Board			
Public services	\$ 1,973,362	\$ 820,394	41.57%
Contract Administration			
Construction Inspection	25,132,207	3,218,343	12.81%
Engineering			
Clean Water Infrastructure	33,518,680	5,025,170	14.99%
Development Services	14,441,746	2,760,537	19.11%
Mobility	20,627,912	3,289,002	15.94%
Public Bldgs & Open Spaces	14,901,739	1,937,102	13.00%
General Mapping & Survey	6,200,643	871,079	14.05%
Sanitation			
Solid Resources	112,164,575	109,854,130	97.94%
Environmental Quality	18,406,873	-	0.00%
Watershed Protection	12,656,856	5,108,215	40.36%
Clean Water	107,560,426	39,849,358	37.05%
Street Lighting	32,573,841	4,040,625	12.40%
Street Services	100,637,558	76,467,201	75.98%
RECREATION and PARKS	157,108,478	30,846,579	19.63%
TRANSPORTATION	129,354,103	43,027,463	33.26%
ZOO	19,814,813	2,748,369	13.87%

The accompanying notes are an integral part of this schedule.

CITY OF LOS ANGELES, CALIFORNIA
Central Services Cost Allocation Plan 44
Schedule of Salary Bases, Allocated Costs
And Rates Including Overtime by Department
Based on the Fiscal Year Ended June 30, 2020
To Be Applied in Fiscal Year 2021-22

DEPARTMENT/Cost Center	Salary Base	Overtime Salaries	Salary Base Including Overtime	Allocated Costs	Rates
AGING					
Balance of Department	\$ 3,477,675	\$ 22,631	\$ 3,500,306	\$ 8,936	0.26%
Special Fund (Title V)	1,970,915	-	1,970,915	-	0.00%
ANIMAL SERVICES	22,585,058	505,157	23,090,215	987,734	4.28%
BUILDING and SAFETY	94,461,328	12,888,909	107,350,237	807,409	0.75%
CANNABIS REGULATION	2,289,228	69,183	2,358,411	-	0.00%
CITY ADMINISTRATIVE OFFICER					
Proprietary, Capital Projects (Physical Plan	699,933	-	699,933	15,540	2.22%
Disaster Grants Coordination	335,245	657	335,902	4,148	1.23%
CITY ATTORNEY					
Criminal	58,036,119	43,211	58,079,329	432,779	0.75%
Direct, at User's Site	17,802,226	11	17,802,237	-	0.00%
Direct, in City Space	6,310,616	400	6,311,016	49,965	0.79%
CITY CLERK					
Elections	3,310,146	149,739	3,459,884	116,028	3.35%
Special Assessment Section	952,110	10,795	962,905	8,029	0.83%
CONTROLLER					
Direct, at User's Site	928,301	1,099	929,401	-	0.00%
Direct, in City Space	756,340	5,904	762,244	14,961	1.96%
CULTURAL AFFAIRS	7,843,624	35,948	7,879,572	437,522	5.55%
DEPARTMENT on DISABILITY	2,508,759	5,337	2,514,097	6,048	0.24%
ECONOMIC and WORKFORCE DEVELOPMENT					
Balance of Department	12,769,742	140,625	12,910,367	205,433	1.59%
As Needed Employees.	247,814	-	247,814	-	0.00%
EL PUEBLO de LOS ANGELES	1,329,407	14,085	1,343,491	15,615	1.16%

The accompanying notes are an integral part of this schedule.

CITY OF LOS ANGELES, CALIFORNIA
Central Services Cost Allocation Plan 44
Schedule of Salary Bases, Allocated Costs
And Rates Including Overtime by Department
Based on the Fiscal Year Ended June 30, 2020
To Be Applied in Fiscal Year 2021-22

DEPARTMENT/Cost Center	Salary Base	Overtime Salaries	Salary Base Including Overtime	Allocated Costs	Rates
EMERGENCY MANAGEMENT					
Emergency Preparedness Policy & Public Information	\$ 1,407,573	\$ 176,279	\$ 1,583,852	\$ 23,516	1.48%
FINANCE					
Revenue Collections	20,520,142	128,529	20,648,671	887,483	4.30%
Cash Management and Investment	1,308,904	-	1,308,904	7,852	0.60%
FIRE					
Civilian	36,031,221	1,820,747	37,851,967	907,586	2.40%
Sworn	414,468,004	214,060,298	628,528,303	11,252,275	1.79%
GENERAL SERVICES					
Materials Testing	7,051,209	860,944	7,912,153	153,669	1.94%
Print Shop	2,298,980	-	2,298,980	53,298	2.32%
LOS ANGELES HOUSING Dept. (LAHD)					
Grant Funded Housing	10,253,671	12,860	10,266,531	7,677	0.07%
Local Funded Housing	12,501,702	46,453	12,548,155	-	0.00%
Enforcement	29,922,033	74,436	29,996,468	23,077	0.08%
Internal Administration	6,767,367	17,083	6,784,450	4,706	0.07%
LIBRARY	78,545,892	162,700	78,708,591	8,313,094	10.56%
LOS ANGELES CITY TOURISM Dept.	1,356,827	-	1,356,827	-	0.00%
MAYOR					
Executive Policy	9,589,004	-	9,589,004	65,393	0.68%
Grant Funded & Special Programs	10,780,268	-	10,780,268	141,106	1.31%
NEIGHBORHOOD EMPOWERMENT	2,591,054	29,476	2,620,530	19,147	0.73%
PERSONNEL					
Custody Care (Jails)	6,223,619	8,967	6,232,586	3,205	0.05%
Grant Funded & Special Programs	726,967	-	726,967	308	0.04%
PLANNING	39,264,976	823,801	40,088,776	543,138	1.35%
POLICE					
Civilian	180,865,722	766,665	181,632,387	1,435,216	0.79%
Sworn	1,017,757,017	199,747,326	1,217,504,343	19,528,326	1.60%

The accompanying notes are an integral part of this schedule.

CITY OF LOS ANGELES, CALIFORNIA
Central Services Cost Allocation Plan 44
Schedule of Salary Bases, Allocated Costs
And Rates Including Overtime by Department
Based on the Fiscal Year Ended June 30, 2020
To Be Applied in Fiscal Year 2021-22

DEPARTMENT/Cost Center	Salary Base	Overtime Salaries	Salary Base Including Overtime	Allocated Costs	Rates
PUBLIC WORKS					
Board					
Public services	\$ 1,973,362	\$ 870	\$ 1,974,232	\$ 25,549	1.29%
Contract Administration					
Construction Inspection	25,132,207	1,382,653	26,514,860	34,132	0.13%
Engineering					
Clean Water Infrastructure	33,518,680	112,192	33,630,872	172,358	0.51%
Development Services	14,441,746	252,411	14,694,157	151,641	1.03%
Mobility	20,627,912	126,874	20,754,786	331,793	1.60%
Public Bldgs & Open Spaces	14,901,739	19,878	14,921,617	72,211	0.48%
General Mapping & Survey	6,200,643	1,808	6,202,451	29,908	0.48%
Sanitation					
Solid Resources	112,164,575	14,064,062	126,228,638	8,482,418	6.72%
Environmental Quality	18,406,873	2,320,975	20,727,848	-	0.00%
Watershed Protection	12,656,856	663,999	13,320,855	321,400	2.41%
Clean Water	107,560,426	5,746,073	113,306,499	2,145,478	1.89%
Street Lighting	32,573,841	3,115,991	35,689,832	288,533	0.81%
Street Services	100,637,558	15,718,992	116,356,551	20,084,250	17.26%
RECREATION and PARKS	157,108,478	3,808,558	160,917,036	3,454,217	2.15%
TRANSPORTATION	129,354,103	16,932,282	146,286,386	4,442,116	3.04%
ZOO	19,814,813	197,422	20,012,235	420,100	2.10%

The accompanying notes are an integral part of this schedule.

CITY OF LOS ANGELES, CALIFORNIA
Fringe Benefits Cost Allocation Plan 44
Schedule of Salary Bases,
Allocated Costs, and Rates by Department
Based on the Fiscal Year Ended June 30, 2020
To Be Applied in Fiscal Year 2021-2022

DEPARTMENT/Cost Center	Salary Base (Standard)	Salary Base (Special)	Allocated Costs	Rates
AGING				
Balance of Department	\$ 3,290,432	\$ 3,477,675	\$ 1,179,332	35.00%
Special Fund (Title V)	1,970,915	1,970,915	238,894	12.12%
ANIMAL SERVICES	22,270,735	22,585,058	13,262,296	59.75%
BUILDING and SAFETY	93,351,075	94,461,328	51,315,450	48.16%
CANNABIS REGULATION	2,258,304	2,289,228	1,307,961	36.99%
CITY ADMINISTRATIVE OFFICER				
Proprietary, Capital Projects (Physical Plant)	699,933	699,933	318,247	42.73%
Disaster Grants Coordination	321,502	335,245	165,913	48.81%
CITY ATTORNEY				
Criminal	58,036,119	58,036,119	27,039,416	46.10%
Direct, at User's Site	17,802,226	17,802,226	7,481,391	41.53%
Direct, in City Space	6,310,616	6,310,616	2,774,092	43.47%
CITY CLERK				
Elections	2,873,976	3,310,146	1,206,772	44.79%
Special Assessment Section	952,110	952,110	462,415	51.80%
CONTROLLER				
Direct, at User's Site	928,301	928,301	498,144	50.24%
Direct, in City Space	756,340	756,340	412,454	49.25%
CULTURAL AFFAIRS	6,066,281	7,843,624	3,602,476	58.49%
DEPARTMENT on DISABILITY	2,477,161	2,508,759	1,141,286	44.22%
ECONOMIC and WORKFORCE DEVELOPMENT				
Balance of Department	12,769,742	12,769,742	6,252,404	45.88%
As Needed Employees.	247,814	247,814	17,419	4.83%
EL PUEBLO de LOS ANGELES	1,112,664	1,329,407	597,979	63.09%
EMERGENCY MANAGEMENT				
Emergency Preparedness Policy & Public Information	1,407,573	1,407,573	600,164	48.16%

The accompanying notes are an integral part of this schedule.

CITY OF LOS ANGELES, CALIFORNIA
Fringe Benefits Cost Allocation Plan 44
Schedule of Salary Bases,
Allocated Costs, and Rates by Department
Based on the Fiscal Year Ended June 30, 2020
To Be Applied in Fiscal Year 2021-2022

<u>DEPARTMENT/Cost Center</u>	<u>Salary Base (Standard)</u>	<u>Salary Base (Special)</u>	<u>Allocated Costs</u>	<u>Rates</u>
FINANCE				
Revenue Collections	\$ 20,133,547	\$ 20,520,142	\$ 11,197,153	51.38%
Cash Management and Investment	1,308,904	1,308,904	559,273	38.57%
FIRE				
Civilian	35,806,551	36,031,221	17,355,278	48.60%
Sworn	414,468,004	414,468,004	307,351,226	72.40%
GENERAL SERVICES				
Materials Testing	7,051,209	7,051,209	3,270,226	47.01%
Print Shop	2,298,980	2,298,980	1,391,032	61.14%
LOS ANGELES HOUSING Dept. (LAHD)				
Grant Funded Housing	10,170,483	10,253,671	5,047,201	46.43%
Local Funded Housing	12,478,896	12,478,896	6,681,262	48.43%
Enforcement	29,853,383	29,853,383	16,721,807	52.83%
Internal Administration	6,633,572	6,767,367	3,227,913	45.44%
LIBRARY	76,203,116	78,545,892	41,096,933	52.06%
LOS ANGELES CITY TOURISM Dept.	1,348,342	1,356,827	406,425	32.58%
MAYOR				
Executive Policy	9,589,004	9,589,004	2,480,300	46.80%
Grant Funded & Special Programs	10,780,268	10,780,268	2,659,418	45.60%
NEIGHBORHOOD EMPOWERMENT	2,464,632	2,591,054	1,323,413	50.82%
PERSONNEL				
Custody Care (Jails)	4,211,754	6,223,619	2,663,601	62.66%
Grant Funded & Special Programs	714,644	726,967	340,673	48.33%
PLANNING	38,813,490	39,264,976	19,846,033	46.46%
POLICE				
Civilian	179,732,657	180,865,722	89,561,847	51.67%
Sworn	1,004,620,093	1,017,757,017	750,738,685	74.49%

The accompanying notes are an integral part of this schedule.

CITY OF LOS ANGELES, CALIFORNIA
Fringe Benefits Cost Allocation Plan 44
Schedule of Salary Bases,
Allocated Costs, and Rates by Department
Based on the Fiscal Year Ended June 30, 2020
To Be Applied in Fiscal Year 2021-2022

<u>DEPARTMENT/Cost Center</u>	<u>Salary Base (Standard)</u>	<u>Salary Base (Special)</u>	<u>Allocated Costs</u>	<u>Rates</u>
PUBLIC WORKS				
Board				
Public services	\$ 1,955,958	\$ 1,973,362	\$ 957,738	50.93%
Contract Administration				
Construction Inspection	24,603,988	25,132,207	12,574,320	46.06%
Engineering				
Clean Water Infrastructure	32,794,203	33,518,680	15,742,223	49.71%
Development Services	14,437,641	14,437,641	6,576,986	47.33%
Mobility	20,138,760	20,627,912	9,215,860	47.47%
Public Bldgs & Open Spaces	14,678,112	14,901,739	6,727,262	47.56%
General Mapping & Survey	6,073,235	6,200,643	2,398,977	41.22%
Sanitation				
Solid Resources	109,815,530	112,164,575	62,040,292	51.47%
Environmental Quality	18,017,853	18,406,873	7,667,936	37.60%
Watershed Protection	12,391,510	12,656,856	8,066,474	60.11%
Clean Water	105,718,098	107,560,426	58,510,450	50.38%
Street Lighting	29,218,689	32,573,841	13,922,774	48.62%
Street Services	97,901,766	100,637,558	49,328,784	51.46%
RECREATION and PARKS	120,266,362	157,108,478	56,740,632	51.35%
TRANSPORTATION	123,600,002	129,354,103	72,649,677	54.50%
ZOO	17,619,917	19,814,813	10,968,893	62.94%

The accompanying notes are an integral part of this schedule.

CITY OF LOS ANGELES, CALIFORNIA
Fringe Benefits Cost Allocation Plan 44
Schedule of Salary Bases, Allocated Costs,
And Rates Including Overtime By Department
Based on the Fiscal Year Ended June 30, 2020
To Be Applied in Fiscal Year 2021-22

DEPARTMENT/Cost Center	Salary Base (Special)	Overtime Salaries	Salary Base Including Overtime	Allocated Costs	Rates
AGING					
Balance of Department	\$ 3,477,675	\$ 22,631	\$ 3,500,306	\$ 43,502	1.24%
Special Fund (Title V)	1,970,915	-	1,970,915	122,475	6.21%
ANIMAL SERVICES	22,585,058	505,157	23,090,215	1,546,602	6.70%
BUILDING and SAFETY	94,461,328	12,888,909	107,350,237	2,594,268	2.42%
CANNABIS REGULATION	2,289,228	69,183	2,358,411	48,349	2.05%
CITY ADMINISTRATIVE OFFICER					
Proprietary, Capital Projects (Physical Plant)	699,933	-	699,933	10,600	1.51%
Disaster Grants Coordination	335,245	657	335,902	5,405	1.61%
CITY ATTORNEY					
Criminal	58,036,119	43,211	58,079,329	1,486,654	2.56%
Direct, at User's Site	17,802,226	11	17,802,237	385,846	2.17%
Direct, in City Space	6,310,616	400	6,311,016	147,796	2.34%
CITY CLERK					
Elections	3,310,146	149,739	3,459,884	77,435	2.24%
Special Assessment Section	952,110	10,795	962,905	21,653	2.25%
CONTROLLER					
Direct, at User's Site	928,301	1,099	929,401	17,518	1.88%
Direct, in City Space	756,340	5,904	762,244	14,475	1.90%
CULTURAL AFFAIRS	7,843,624	35,948	7,879,572	207,890	2.64%
DEPARTMENT on DISABILITY	2,508,759	5,337	2,514,097	43,012	1.71%
ECONOMIC and WORKFORCE DEVELOPMENT					
Balance of Department	12,769,742	140,625	12,910,367	307,194	2.38%
As Needed Employees.	247,814	-	247,814	5,212	2.10%
EL PUEBLO de LOS ANGELES	1,329,407	14,085	1,343,491	26,643	1.98%
EMERGENCY MANAGEMENT					
Emergency Preparedness Policy & Public Informati	1,407,573	176,279	1,583,852	41,768	2.64%

The accompanying notes are an integral part of this schedule.

CITY OF LOS ANGELES, CALIFORNIA
Fringe Benefits Cost Allocation Plan 44
Schedule of Salary Bases, Allocated Costs,
And Rates Including Overtime By Department
Based on the Fiscal Year Ended June 30, 2020
To Be Applied in Fiscal Year 2021-22

<u>DEPARTMENT/Cost Center</u>	<u>Salary Base (Special)</u>	<u>Overtime Salaries</u>	<u>Salary Base Including Overtime</u>	<u>Allocated Costs</u>	<u>Rates</u>
FINANCE					
Revenue Collections	\$ 20,520,142	\$ 128,529	\$ 20,648,671	\$ 765,807	3.71%
Cash Management and Investment	1,308,904	-	1,308,904	18,286	1.40%
FIRE					
Civilian	36,031,221	1,820,747	37,851,967	1,115,271	2.95%
Sworn	414,468,004	214,060,298	628,528,303	48,399,779	7.70%
GENERAL SERVICES					
Materials Testing	7,051,209	860,944	7,912,153	147,414	1.86%
Print Shop	2,298,980	-	2,298,980	202,106	8.79%
LOS ANGELES HOUSING Dept. (LAHD)					
Grant Funded Housing	10,253,671	12,860	10,266,531	177,624	1.73%
Local Funded Housing	12,478,896	46,453	12,525,349	247,979	1.98%
Enforcement	29,853,383	74,436	29,927,818	1,441,376	4.82%
Internal Administration	6,767,367	17,083	6,784,450	102,790	1.52%
LIBRARY	78,545,892	162,700	78,708,591	1,593,620	2.02%
LOS ANGELES CITY TOURISM Dept.	1,356,827	-	1,356,827	40,217	2.96%
MAYOR					
Executive Policy	9,589,004	-	9,589,004	259,443	2.71%
Grant Funded & Special Programs	10,780,268	-	10,780,268	54,654	0.51%
NEIGHBORHOOD EMPOWERMENT	2,591,054	29,476	2,620,530	49,596	1.89%
PERSONNEL					
Custody Care (Jails)	6,223,619	8,967	6,232,586	181,025	2.90%
Grant Funded & Special Programs	726,967	-	726,967	18,815	2.59%
PLANNING	39,264,976	823,801	40,088,776	609,315	1.52%
POLICE					
Civilian	180,865,722	766,665	181,632,387	7,900,473	4.35%
Sworn	1,017,757,017	199,747,326	1,217,504,343	118,110,926	9.70%

The accompanying notes are an integral part of this schedule.

CITY OF LOS ANGELES, CALIFORNIA
Fringe Benefits Cost Allocation Plan 44
Schedule of Salary Bases, Allocated Costs,
And Rates Including Overtime By Department
Based on the Fiscal Year Ended June 30, 2020
To Be Applied in Fiscal Year 2021-22

<u>DEPARTMENT/Cost Center</u>	<u>Salary Base (Special)</u>	<u>Overtime Salaries</u>	<u>Salary Base Including Overtime</u>	<u>Allocated Costs</u>	<u>Rates</u>
PUBLIC WORKS					
Board					
Public services	\$ 1,973,362	\$ 870	\$ 1,974,232	\$ 45,869	2.32%
Contract Administration					
Construction Inspection	25,132,207	1,382,653	26,514,860	538,348	2.03%
Engineering					
Clean Water Infrastructure	33,518,680	112,192	33,630,872	959,765	2.85%
Development Services	14,437,641	252,411	14,690,052	393,736	2.68%
Mobility	20,627,912	126,874	20,754,786	560,881	2.70%
Public Bldgs & Open Spaces	14,901,739	19,878	14,921,617	403,314	2.70%
General Mapping & Survey	6,200,643	1,808	6,202,451	142,293	2.29%
Sanitation					
Solid Resources	112,164,575	14,064,062	126,228,638	5,849,155	4.63%
Environmental Quality	18,406,873	2,320,975	20,727,848	332,269	1.60%
Watershed Protection	12,656,856	663,999	13,320,855	474,242	3.56%
Clean Water	107,560,426	5,746,073	113,306,499	3,505,348	3.09%
Street Lighting	32,573,841	3,115,991	35,689,832	703,625	1.97%
Street Services	100,637,558	15,718,992	116,356,551	4,423,828	3.80%
RECREATION and PARKS	157,108,478	3,808,558	160,917,036	7,694,995	4.78%
TRANSPORTATION	129,354,103	16,932,282	146,286,386	7,452,304	5.09%
ZOO	19,814,813	197,422	20,012,235	1,052,795	5.26%

The accompanying notes are an integral part of this schedule.

CITY OF LOS ANGELES, CALIFORNIA
Cost Allocation Plan 44
For Central Services and Fringe Benefits
Notes to Schedules
For the Fiscal Year Ended June 30, 2020

NOTE 1 – ACCOUNTING POLICIES

The City of Los Angeles (City) prepares its Cost Allocation Plan (CAP) in accordance with Title 2 U.S. Code of Federal Regulations (CFR), Subtitle A, Chapter II, Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*. 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 ended June 30, 2020, as reported in the City’s 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 ended June 30, 2020, are then added to “carryforward” amounts, which represent the difference between the costs theoretically recovered in the fiscal year ended June 30, 2020 and the costs entitled to be recovered in the fiscal year ended June 30, 2020. The sum of the actual and carryforward costs (i.e., total allocated costs) is divided by departmental salary bases (see Notes 2 and 3) to calculate overhead rates for each department’s cost center (see Note 4). 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 ending June 30, 2022, will be developed, and approved by HUD based upon this negotiation process. During the fiscal year ended June 30, 2021, 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 ending June 30, 2022.

NOTE 2 – CENTRAL SERVICES CAP – SALARY BASES AND OVERHEAD RATES

The Central Services overhead rates are calculated and presented under two different methods:

- The first method utilizes a denominator of total salaries excluding overtime.
- The second method uses a denominator of total salaries including overtime.

Total salaries include salaries for all City employees included in each department’s respective cost centers. The overhead rates determined using total salaries excluding overtime are utilized for a 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, liability claims, 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:

- The first method utilizes three salary bases:
 - 1) 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.

CITY OF LOS ANGELES, CALIFORNIA
Cost Allocation Plan 44
For Central Services and Fringe Benefits
Notes to Schedules
For the Fiscal Year Ended June 30, 2020 (Continued)

NOTE 3 – FRINGE BENEFITS CAP – SALARY BASES AND OVERHEAD RATES (Continued)

- 2) The special salary base is equal to the standard Fringe Benefits salary base unless the amount of part-time and temporary employees' salaries exceeds 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.
- 3) The fringe benefit salary base for Retirement Benefits for civilian employees is arrived at differently from all other cost elements. The information source used for that cost pool is the latest budget estimate for the coming fiscal year. To calculate the Retirement portion of the Fringe Benefit rate, the salary base (denominator of rate formula) must be from the same time period as the cost information (i.e. the upcoming fiscal year). Since all other salaries are based on actual payroll from the previous fiscal year, the salary base for Retirement must be prepared separately. The source of those civilian salaries is the budget estimate information provided by the City Administrative Officer.
 - The second 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 ending June 30, 2022, proposed salary base are utilized for a majority of grants projects. For certain Federal and/or State 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 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 fiscal year ending June 30, 2022, 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 lag, 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 prior fiscal periods.

CITY OF LOS ANGELES, CALIFORNIA
Cost Allocation Plan 44
For Central Services and Fringe Benefits
Notes to Schedules
For the Fiscal Year Ended June 30, 2020 (Continued)

NOTE 3 – FRINGE BENEFITS CAP – SALARY BASES AND OVERHEAD RATES (Continued)

To be consistent with the estimate used for the pension costs, the City uses 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 fiscal year ending June 30, 2022, budget.

NOTE 4 – COST CENTERS AND COST CATEGORIES

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

The following are changes from CAP 43 to CAP 44.

1. REVISIONS TO COST CENTERS – NEW OR RENAMED COST CENTERS

- 1) Starting in CAP 44, a new direct cost objective cost center has been created in the **Los Angeles Housing Department (LAHD)**. Los Angeles voters have approved a bond-funded ballot measure providing funds for construction of permanent housing to alleviate a worsening homelessness crisis. In order to keep the LAHD staff and allocated costs for the local bond-funded projects separate from the grant funded projects staff, the City split the cost center formerly entitled **Grant funded and Special Projects** into two cost centers: **Grant Funded Housing** and **Local Funded Housing**. The four CAP Cost centers in LAHD are now as follows:

- i. Grant Funded Housing (CD4311)
- ii. Local Funded Housing (CD4313)
- iii. Enforcement (CD4312)
- iv. Housing, Internal Admin. (CD43AD)

- 2) The Housing + Community Investment Department is renamed to Los Angeles Housing Department (LAHD).
- 3) The Los Angeles Convention & Tourism Development Department is renamed to Los Angeles City Tourism Department.

2. ALLOCATION OF COSTS

Starting in CAP 44 the allocation of the Department of General Services (GSD) Building Services to El Pueblo has been revised. Just as Building Service allocations to the Library Department have for several years been reduced by 85%, Building Services allocations to El Pueblo are similarly reduced. This reduction is because these departments have vast grounds or buildings for public use, so services in these public areas do not have anything to do with services to administrative staff.

CITY OF LOS ANGELES, CALIFORNIA
 Cost Allocation Plan 44
 For Central Services and Fringe Benefits
 Notes to Schedules
 For the Fiscal Year Ended June 30, 2020 (Continued)

NOTE 5 – CENTRAL SERVICES CAP – COST ALLOCATION BASES

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

<u>COST CATEGORY</u>	<u>COST ALLOCATION BASIS</u>
Audit Contracts, Controller	Report of contract expenditures for outside auditors from the Office of the City Controller.
Building Lease	Report of expenditures from the GSD Property Management account, plus Public Works Financial Management and Personnel Services report of lease payments from special funds by department.
Building Depreciation	Based on accounting principles generally accepted in the United States of America (GAAP), depreciation expenses net of federal funding is allocated to departments based on square feet occupied. Library, Recreation & Parks, and Zoo allocations have been reduced to include only that portion of buildings which are used for administrative purposes.
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. In CAP 40, the threshold was lowered to \$5,000 from \$250,000.
Equipment Expense Under \$5,000	Actual expenditures from department equipment accounts.
Equipment Depreciation	GAAP depreciation expenses net of federal funding by department.

CITY OF LOS ANGELES, CALIFORNIA
 Cost Allocation Plan 44
 For Central Services and Fringe Benefits
 Notes to Schedules
 For the Fiscal Year Ended June 30, 2020 (Continued)

NOTE 5 – CENTRAL SERVICES CAP – COST ALLOCATION BASES (Continued)

<u>COST CATEGORY</u>	<u>COST ALLOCATION BASIS</u>
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.
Internal Service Units (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	GSD's record of usage by each department.
Vehicle Depreciation	GAAP depreciation expenses net of federal funding by department.
Water and Electricity	Report of GSD's payments itemized by building, then allocated by square footage occupied by each department.
Emergency Operations Board	Emergency Management Department's report of staff time and effort.
City Administrative Officer (CAO)	
Budget	CAO report of staff time and effort. Five percent (5%) is allocated to "Council, City Administration."
Employee Relations	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.
Internal Admin.	Departmental analysis of administrative support provided to each cost center.

CITY OF LOS ANGELES, CALIFORNIA
 Cost Allocation Plan 44
 For Central Services and Fringe Benefits
 Notes to Schedules
 For the Fiscal Year Ended June 30, 2020 (Continued)

NOTE 5 – CENTRAL SERVICES CAP – COST ALLOCATION BASES (Continued)

<u>COST CATEGORY</u>	<u>COST ALLOCATION BASIS</u>
City Attorney	
Civil Litigation & 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	City Attorney report of staff time and effort, excluding the Airports, Harbor and Water and Power.
Municipal Counsel & Legislative Services	City Attorney report of staff time and effort.
Land Use	City Attorney report of staff time and effort.
Police Division	Allocated entirely to Police Department.
Internal Admin.	Departmental analysis of administrative support provided to each cost center.
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.
Internal Admin.	Departmental analysis of administrative support provided to each cost center.
City Ethics Commission	Ethics Commission report of staff time and effort.
Controller	
Accounts Payable	Weighted average of Payment Voucher (PV) line items, PV Receivers and Revenue Refund Line Items.

CITY OF LOS ANGELES, CALIFORNIA
 Cost Allocation Plan 44
 For Central Services and Fringe Benefits
 Notes to Schedules
 For the Fiscal Year Ended June 30, 2020 (Continued)

NOTE 5 – CENTRAL SERVICES CAP – COST ALLOCATION BASES (Continued)

<u>COST CATEGORY</u>	<u>COST ALLOCATION BASIS</u>
Controller (Continued)	
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, adjusted to exclude Internal Audit costs disallowed under the revised Code of Federal Regulations, starting in CAP 40.
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.
Internal Admin.	Departmental analysis of administrative support provided to each cost center.
Emergency Management	
City Dept. Emergency Management Coordination	Emergency Management Department report of staff time and effort.
Internal Admin.	Departmental analysis of administrative support provided to each cost center.
Employee Relations Board	Equivalent personnel, all departments.
Finance	
Citywide Collections	Based on number of active and completed accounts in each department as reported by the Office of Finance.

CITY OF LOS ANGELES, CALIFORNIA
 Cost Allocation Plan 44
 For Central Services and Fringe Benefits
 Notes to Schedules
 For the Fiscal Year Ended June 30, 2020 (Continued)

NOTE 5 – CENTRAL SERVICES CAP – COST ALLOCATION BASES (Continued)

<u>COST CATEGORY</u>	<u>COST ALLOCATION BASIS</u>
Finance (Continued)	
Cash & Debt Administration	The Cash Administration cost pool is allocated to the City departments based on work orders, number of cash receipts processed, number of outgoing wires issued, number of ACHs issued, and actual bank fees by department. The Debt Administration cost pool is allocated based on bond value and number of coupons/bonds issued by department.
Internal Admin.	Departmental analysis of administrative support provided to each cost center.
General Services (GSD)	
Assets Management & 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 GSD Construction Division.
Fleet Services	GSD 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.
Supply Management	Proportional cost reports from GSD combining purchasing order amounts and warehousing costs.
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	Work order report of costs by department.

CITY OF LOS ANGELES, CALIFORNIA
 Cost Allocation Plan 44
 For Central Services and Fringe Benefits
 Notes to Schedules
 For the Fiscal Year Ended June 30, 2020 (Continued)

NOTE 5 – CENTRAL SERVICES CAP – COST ALLOCATION BASES (Continued)

<u>COST CATEGORY</u>	<u>COST ALLOCATION BASIS</u>
Information Technology Agency (Continued)	
Channel 35	ITA records of staff time and effort.
Internal Admin.	Departmental analysis of administrative support provided to each cost center.
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.
Internal Admin.	Departmental analysis of administrative support provided to each cost center.
Police	
Security Services, Sworn & Civilian	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.
Internal Admin.	Departmental analysis of administrative support provided to each cost center.
Public Works, Board Office	
Commission & Department Management	Equivalent Personnel allocated to Public Works Bureaus and offices only.

CITY OF LOS ANGELES, CALIFORNIA
 Cost Allocation Plan 44
 For Central Services and Fringe Benefits
 Notes to Schedules
 For the Fiscal Year Ended June 30, 2020 (Continued)

NOTE 5 – CENTRAL SERVICES CAP – COST ALLOCATION BASES (Continued)

<u>COST CATEGORY</u>	<u>COST ALLOCATION BASIS</u>
Public Works Board Office (Continued)	
Financial Mgt. & Personnel Services	Equivalent Personnel allocated to Public Works Bureaus and offices only.
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.
Con. Admin., Internal Admin.	Bureau analysis of administrative support provided to each cost center.
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 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

<u>COST CATEGORY</u>	<u>COST ALLOCATION BASIS</u>
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.
LAWELL Program	Allocated to departments based on full time equivalent personnel by department of personnel receiving these benefits (formerly Flex Benefits program prior to CAP 41).
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.

CITY OF LOS ANGELES, CALIFORNIA
 Cost Allocation Plan 44
 For Central Services and Fringe Benefits
 Notes to Schedules
 For the Fiscal Year Ended June 30, 2020 (Continued)

NOTE 6 – FRINGE BENEFITS CAP – COST ALLOCATION BASES (Continued)

<u>COST CATEGORY</u>	<u>COST ALLOCATION BASIS</u>
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, and 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, and Fire and Police Sworn employees.
Union Sponsored Benefits	Allocated to departments based on Personnel Department records of payments by Memorandum of Understanding 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.