DEPARTMENT OF TRANSPORTATION
AUDITS AND INVESTIGATIONS
1304 O STREET, Suite 200
P. O. BOX 942874 – MS 2
SACRAMENTO, CA 94274-0001
PHONE (916) 323-7111
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Flex your power!
Be energy efficient!

April 30, 2008

Dawnna B. Lawrence
Chief Financial Officer
County of Los Angeles, Department of Public Works
900 South Freemont Avenue
P.O. Box 1460
Alhambra, CA 91802-1460

Re: County of Los Angeles Department of Public Works
Audit of Indirect Cost Rate Proposal FY 2006/07
File No: P1190-0648

Dear Ms. Lawrence:

We have audited the County of Los Angeles' (County) Department of Public Works' (DPW) Indirect Cost Rate Proposal (ICRP) for the fiscal year ended June 30, 2007 to determine whether the ICRP is presented in accordance with Office of Management and Budget (OMB) Circular A-87 and the Department of Transportation's (Department) Local Programs Procedures (LPP) 04-10. The County and DPW management are responsible for the fair presentation of the ICRP. The DPW proposed the following indirect rates, based on total direct salaries and wages:

Department	132.268%
Watershed Management Division	151.297%
Aviation Division	170.067%
Survey Division	184.501%
Water Resources Division	161.914%
Environmental Programs Division	188.408%
Administrative Services Division	134.978%
Mapping and Property Management Division	205.892%
Geotechnical & Materials Engineering Division	237.346%
Building & Safety Division	147.076%
Road Maintenance Division	175.935%
Flood Maintenance Division	164.762%
Waterworks & Sewer Maintenance Division	143.363%

continued

Design Division	165.248%
Construction Division	188.776%
Traffic & Lighting Division	162.767%
Land Development Division	218.347%
Architectural Engineering Division	261.193%
Project Management Division I	185.291%
Project Management Division II	212.947%
Public Relations Group	183.698%

Our audit was conducted in accordance with the Standards for Performance Audits set forth in the *Government Auditing Standards* issued by the Comptroller General of the United States of America. The audit was less in scope than an audit performed for the purpose of expressing an opinion on the financial statements of the County. Therefore, we did not audit and are not expressing an opinion on the County's financial statements.

The standards require that we plan and perform the audit to obtain reasonable assurance about whether the data and records reviewed are free of material misstatement, as well as material noncompliance with fiscal provisions relative to the ICRP. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the data and records reviewed. An audit also includes assessing the accounting principles used and significant estimates made by the County and DPW, as well as evaluating the overall presentation.

The accompanying ICRP was prepared on a basis of accounting practices prescribed in the OMB Circular A-87 and the Department's LPP 04-10, and is not intended to present the results of operations of the County and DPW in conformity with generally accepted accounting principles.

The scope of the audit was limited to select financial and compliance activities. The audit consisted of a recalculation of the ICRP, a review of the County's single audit report for the fiscal year ended June 30, 2006, inquiries of County and DPW personnel and reliance placed on the single audit report for the fiscal year ended June 30, 2006 and prior audit field work performed by the Department in March 2004. We believe that our audit provides a reasonable basis for our conclusion.

Because of inherent limitations in any financial management system, misstatements due to error or fraud may occur and not be detected. Also, projections of any evaluation of the financial management system to future periods are subject to the risk that the financial management system may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

AUDIT RESULTS

Based on audit work performed, the DPW's ICRP for the fiscal year ended June 30, 2007 is presented in accordance with OMB Circular A-87 and LPP 04-10. The approved indirect cost rates listed below are based on total direct salaries and wages. The approval is based on the understanding that a carry-forward provision applies and no adjustment will be made to previously approved rates.

Organization Name	Rate
Department	132.268%
Watershed Management Division	151.297%
Aviation Division	170.067%
Survey Division	184.501%
Water Resources Division	161.914%
Environmental Programs Division	188.408%
Administrative Services Division	134.978%
Mapping and Property Management Division	205.892%
Geotechnical & Materials Engineering Division	237.346%
Building & Safety Division	147.076%
Road Maintenance Division	175.935%
Flood Maintenance Division	164.762%
Waterworks & Sewer Maintenance Division	143.363%
Design Division	165.248%
Construction Division	188.776%
Traffic & Lighting Division	162.767%
Land Development Division	218.347%
Architectural Engineering Division	261.193%
Project Management Division I	185.291%
Project Management Division II	212.947%
Public Relations Group	183.698%

This report is intended solely for the information of the County, DPW, Department Management, the California Transportation Commission and the Federal Highway Administration (FHWA). However, this report is a matter of public record and its distribution is not limited.

Please retain the approved Indirect Cost Rate Proposal for your files. Copies were sent to the Department's District 7, the Department's Division of Accounting and the FHWA. If you have any questions, please contact Barbara Nolan, Auditor, at 916-323-7880 or Amada Maenpaa, Audit Supervisor, at 916-323-7868.

MARYANN CAMPBELL-SMITH
Chief External Audits

Attachments

c: Kirk Cessna, District 7
Gary Buckhammer, HQ Accounting
Brenda Bryant, FHWA
Dennis Denby, LA County DPW Fiscal Division Chief

County of Los Angeles
Department of Public Works
Indirect Cost Plan

The indirect cost rates contained herein are for use on grants, contracts, and other agreements with the Federal Government and California Department of Transportation (Caltrans), subject to the conditions in Section II. This plan was prepared by the County of Los Angeles Department of Public Works and approved by Caltrans.

SECTION I: Rates

Rate Type	Effective Period	Rate*	Applicable to
Fixed with carry forward	7/1/06 to 6/30/07	Various, See table below	All programs

*Base: Total Direct Salaries and Wages

Organization Name	FY 2006-07 ICP Rate
Department	132.268%
Watershed Management Division	151.297%
Aviation Division	170.067%
Survey Division	184.501%
Water Resources Division	161.914%
Environmental Programs Division	188.408%
Administrative Services Division	134.978%
Mapping & Property Management Division	205.892%
Geotechnical & Materials Engineering Division	237.346%
Building & Safety Division	147.076%
Road Maintenance Division	175.935%
Flood Maintenance Division	164.762%
Waterworks & Sewer Maintenance Division	143.363%
Design Division	165.248%
Construction Division	188.776%
Traffic & Lighting Division	162.767%
Land Development Division	218.347%
Architectural Engineering Division	261.193%
Project Management Division I	185.291%
Project Management Division II	212.947%
Public Relations Group	183.698%

SECTION II: General Provisions

A. Limitations:

The rates in this Agreement are subject to any statutory or administrative limitations and apply to a given grant, contract, or other agreement only to the extent that funds are available. Acceptance of the rates is subject to the following conditions: (1) Only costs incurred by the organization were included in its indirect cost pool as finally accepted: such costs are legal obligations of the organization and are allowable under the governing cost principles; (2) The same costs that have been treated as indirect costs are not claimed as direct costs; (3) Similar types of costs have been accorded consistent accounting treatment; (4) The information provided by the organization which was used to establish the rates is not later found to be materially incomplete or inaccurate by the Federal Government or Caltrans. In such situations, the rates would be subject to renegotiation at the discretion of the Federal Government or Caltrans; (5) Prior actual costs used in the calculation of the approved rates are contained in the grantee's Single Audit which was prepared in accordance with OMB Circular A-133. If a Single Audit is not required to be performed, then audited financial statements should be used to support the prior actual costs; and (6) These rates are based on an estimate of the costs to be incurred during the period.

B. Accounting Changes:

This Agreement is based on the accounting system purported by the organization to be in effect during the Agreement period. Changes to the method of accounting for costs which affect the amount of reimbursement resulting from the use of this Agreement require prior approval of the authorized representative of the cognizant agency. Such changes include, but are not limited to, changes in the charging of a particular type of cost from indirect to direct. Failure to obtain approval may result in cost disallowances.

C. Fixed Rates with Carry Forward:

The fixed rates used in this Agreement are based on an estimate of the costs for the period covered by the rates. When the actual costs for this period are determined–either by the grantee's Single Audit or if a Single Audit is not required, then by the grantee's audited financial statements–any differences between the application of the fixed rates and actual costs will result in an over or underrecovery of costs. The over or underrecovery will be carried forward, as an adjustment to the calculation of the indirect cost rates, to the third fiscal year subsequent to the fiscal year covered by this plan.

D. Audit Adjustments:

Immaterial adjustments resulting from the audit of information contained in this plan shall be compensated for in the subsequent indirect cost plan approved after the date of the audit adjustment. Material audit adjustments will require reimbursement from the grantee.

E. Use by Other Federal Agencies:
Authority to approve this Agreement by Caltrans has been delegated by the Federal Highway Administration, California Division. The purpose of this approval is to permit subject local government to bill indirect costs to Title 23 funded projects administered by the Federal Department of Transportation (DOT). This approval does not apply to any grants, contracts, projects, or programs for which DOT is not the cognizant Federal agency.

The approval will also be used by Caltrans in State-only funded projects.

F. Other:
If any Federal contract, grant, or other agreement is reimbursing indirect costs by a means other than the approved rates in this Agreement, the organization should (1) credit such costs to the affected programs, and (2) apply the approved rates to the appropriate base to identify the proper amount of indirect costs allocable to these programs.

G. Rate Calculation
Please see the attachments.

CERTIFICATION OF INDIRECT COSTS

This is to certify that I have reviewed the indirect cost rate proposal submitted herewith and to the best of my knowledge and belief:

(1) All costs included in this proposal to establish billing or final indirect costs rates for Fiscal Year 2006-07 (July 1, 2006, to June 30, 2007) are allowable in accordance with the requirements of the Federal and State award(s) to which they apply and OMB Circular A-87, "Cost Principles for State, Local, and Indian Tribal Governments." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) All costs included in this proposal are properly allocable to Federal and State awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the Federal Government and Caltrans will be notified of any accounting changes that would affect the fixed rates.

I declare that the foregoing is true and correct.

Governmental Unit: County of Los Angeles Department of Public Works

Signature:	Signature: Leanne Hall
Reviewed, Approved, and Submitted by:	Prepared by:
Name of Official: Dawnna B. Lawrence	Name of Official: Leanne Hall
Title: Chief Financial Officer	Title: Accounting Officer III
Date of Execution:	Phone No.: (626) 458-6934

INDIRECT COST RATE APPROVAL

The State DOT has reviewed this indirect cost plan and hereby approves the plan.

Signature	Signature
Reviewed and Approved by:	Reviewed and Approved by:
(Name of Audit Manager) MaryAnn Campbell-Smith	(Name of Auditor) Barbara Nolan
Title: Chief, External Audits	Title: Auditor
Date: 4-30-08	Date: 4/15/08
Phone No.: 916-323-7105	Phone No.: 916-323-7880

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DEPARTMENT OF PUBLIC WORKS
INDIRECT COST PROPOSAL
FISCAL YEAR 2006-07

ICP RATE SCHEDULE (ACTUAL FY 2003-04)

	DEPT. OH	WATERSHED MGMT. DIV.	AVIATION DIV.	SURVEY DIV.	WATER RESOURCES DIV.	ENVIRONMENTAL PROGRAMS DIV.	ADMINISTRATIVE SERVICES DIV.
Countywide Overhead Rate (Sch. 5 a/c)	2.148%	2.148%	2.148%	2.148%	2.148%	2.148%	2.148%
Departmental Overhead Rate (Sch. 5 b/c)	58.501%	58.501%	58.501%	58.501%	58.501%	58.501%	58.501%
Division Overhead Rate (Sch. 5 d/e...pp/qq)		19.028%	37.799%	52.233%	29.646%	56.140%	2.710%
TOTAL OVERHEAD RATE	60.650%	79.678%	98.449%	112.882%	90.296%	116.789%	63.360%
PAID EB RATE	53.117%	53.117%	53.117%	53.117%	53.117%	53.117%	53.117%
UNPAID EB RATE	18.502%	18.502%	18.502%	18.502%	18.502%	18.502%	18.502%
TOTAL ICP RATE	132.268%	151.297%	170.067%	184.501%	161.914%	188.408%	134.978%

Source: 2006-07 ICP Schedule 5 -
Total Costs Column (a) thru (qq)

DEPARTMENT OF PUBLIC WORKS
INDIRECT COST PROPOSAL
FISCAL YEAR 2006-07

ICP RATE SCHEDULE (ACTUAL FY 2003-04)

	MAPPING & PROPERTY MGMT. DIV.	GEOTECHNICAL & MATL. ENG. DIV.	BUILDING & SAFETY DIV.	ROAD MAINT. DIV.	FLOOD MAINT. DIV.	WATERWORKS & SEWER MAINT. DIV.	DESIGN DIV.
Countywide Overhead Rate (Sch. 5 a/c)	2.148%	2.148%	2.148%	2.148%	2.148%	2.148%	2.148%
Departmental Overhead Rate (Sch. 5 b/c)	58.501%	58.501%	58.501%	58.501%	58.501%	58.501%	58.501%
Division Overhead Rate (Sch. 5 d/e...pp/qq)	73.624%	105.078%	14.808%	43.667%	32.494%	11.094%	32.980%
TOTAL OVERHEAD RATE	134.273%	165.727%	75.457%	104.316%	93.144%	71.744%	93.630%
PAID EB RATE	53.117%	53.117%	53.117%	53.117%	53.117%	53.117%	53.117%
UNPAID EB RATE	18.502%	18.502%	18.502%	18.502%	18.502%	18.502%	18.502%
TOTAL ICP RATE	205.892%	237.346%	147.076%	175.935%	164.762%	143.363%	165.248%

Source: 2006-07 ICP Schedule 5 -
Total Costs Column (a) thru (qq)

DEPARTMENT OF PUBLIC WORKS
INDIRECT COST PROPOSAL
FISCAL YEAR 2006-07

ICP RATE SCHEDULE (ACTUAL FY 2003-04)

	CONSTRUCTION DIV.	TRAFFIC & LIGHTING DIV.	LAND DEVELOPMENT DIV.	ARCHITECTURAL ENGINEERING DIV.	PROJECT MGMT. DIV. I	PROJECT MGMT. DIV. II	PUBLIC RELATIONS GROUP
Countywide Overhead Rate (Sch. 5 a/c)	2.148%	2.148%	2.148%	2.148%	2.148%	2.148%	2.148%
Departmental Overhead Rate (Sch. 5 b/c)	58.501%	58.501%	58.501%	58.501%	58.501%	58.501%	58.501%
Division Overhead Rate (Sch. 5 d/e...pp/qq)	56.507%	30.499%	86.079%	128.925%	53.022%	80.679%	51.430%
TOTAL OVERHEAD RATE	117.157%	91.148%	146.728%	189.574%	113.672%	141.328%	112.079%
PAID EB RATE	53.117%	53.117%	53.117%	53.117%	53.117%	53.117%	53.117%
UNPAID EB RATE	18.502%	18.502%	18.502%	18.502%	18.502%	18.502%	18.502%
TOTAL ICP RATE	188.776%	162.767%	218.347%	261.193%	185.291%	212.947%	183.698%

Source: 2006-07 ICP Schedule 5 -
Total Costs Column (a) thru (qq)

ATTACHMENT B

COUNTY OF LOS ANGELES
DEPARTMENT OF AUDITOR-CONTROLLER

KENNETH HAHN HALL OF ADMINISTRATION
500 WEST TEMPLE STREET, ROOM 603
LOS ANGELES, CALIFORNIA 90012-2766
PHONE: (213) 974-8321 FAX: (213) 617-8106

J. TYLER McCAULEY
AUDITOR-CONTROLLER

April 25, 2007

TO: Dawnna B. Lawrence
Chief Financial Officer
Department of Public Works

FROM: Connie Yee, Chief cy
Accounting Division

SUBJECT: **2006-07 Indirect Cost Proposal**

As requested, we reviewed your Fiscal Year 2006-07 Indirect Cost Proposal submitted April 3, 2007. Based on our review the rates shown in your worksheets are approved.

If you have any questions, please contact Rick Vandenberg at (213) 893-0972.

CY:RV

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ATTACHMENT C

COUNTY OF LOS ANGELES

DEPARTMENT OF PUBLIC WORKS

"To Enrich Lives Through Effective and Caring Service"

DONALD L. WOLFE, Director

900 SOUTH FREMONT AVENUE
ALHAMBRA, CALIFORNIA 91803-1331
Telephone: (626) 458-5100
http://dpw.lacounty.gov

ADDRESS ALL CORRESPONDENCE TO:
P.O. BOX 1460
ALHAMBRA, CALIFORNIA 91802-1460

April 3, 2007

IN REPLY PLEASE
REFER TO FILE: FI-10

TO: Connie Yee
Auditor-Controller

FROM: Dawnna B. Lawrence
Chief Financial Officer

CERTIFICATION FOR FISCAL YEAR 2006-07
INDIRECT COST PROPOSAL

I hereby certify as the responsible official of the Department of Public Works that the information contained in the attached Indirect Cost Proposal for the fiscal year ending June 30, 2007, is correct. It was prepared in conformance with Federal OMB Circular A-87 (dated January 15, 1981) and the implementing instructions contained in Guide OASC-10 (1976) published by the Department of Health, Education, and Welfare.

I further certify that: (1) no costs other than those incurred by Public Works or allocated to Public Works via an approved central service cost allocation plan were included in the indirect cost pool as finally accepted and that such incurred costs are legal obligations of Public Works and allowable under the governing cost principles; (2) the same costs that have been treated as indirect costs have not been claimed as direct costs; (3) similar types of costs have been accorded consistent accounting treatment; and (4) the information provided by Public Works that was used as a basis for acceptance of the rate agreed to, herein, is not found to be materially inaccurate.

If you have any questions, please contact Van Giron of our Fiscal Division Expenditure Management Section at vgiron@dpw.lacounty.gov or (626) 458-6567.

TL:cc
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Attach.

DEPARTMENT OF PUBLIC WORKS
INDIRECT COST PROPOSAL
FISCAL YEAR 2006-07

SUMMARY OF COSTS SCHEDULE (ACTUAL FY 2003-04)

SALARIES AND WAGES:	UNBILLED SERVICES FURNISHED	DEPARTMENTAL COST		WATERSHED MGMT. DIV.		AVIATION DIV.		SURVEY DIV.		WATER RESOURCES DIV.		ENVIRONMENTAL PROGRAMS DIV.	
		INDIRECT COST	DIRECT COST	INDIRECT COST	DIRECT COST	INDIRECT COST	DIRECT COST	INDIRECT COST	DIRECT COST	INDIRECT COST	DIRECT COST	INDIRECT COST	DIRECT COST
Administrative Support		32,099,512	13,959,491										
Watershed Management Div.			4,919,691	489,955	4,429,736								
Aviation Div.			420,102			51,263	368,839						
Survey Div.			5,165,571					1,009,523	4,156,048				
Water Resources Div.			5,360,371							653,649	4,706,722		
Environmental Programs Div.			5,395,565									1,223,187	4,172,3
Administrative Services Div.			5,522,819										
Mapping & Property Mgmt. Div.			6,341,167										
Geotechnical & Materials Eng. Div.			5,074,399										
Building & Safety Div.			12,882,343										
Road Maintenance Div.			21,126,736										
Flood Maintenance Div.			16,284,866										
Waterworks & Sewer Maintenance Div.			13,892,821										
Design Div.			8,886,606										
Construction Div.			11,877,879										
Traffic & Lighting Div.			7,677,407										
Land Development Div.			3,869,550										
Architectural Eng. Div.			3,357,967										
Project Management I Div.			2,953,477										
Project Management II Div.			1,956,379										
Public Relations Group			516,437										
Total Salaries and Wages		32,099,512	157,441,645	489,955	4,429,736	51,263	368,839	1,009,523	4,156,048	653,649	4,706,722	1,223,187	4,172,378
Less: Division Indirect S&W			(22,459,210)										
Less: Unpaid EB @	18.5017%		(24,974,049)		(819,577)		(68,242)		(768,940)		(870,824)		(771,961)
Total Adjusted Salaries and Wages		32,099,512	110,008,386	489,955	3,610,159	51,263	300,598	1,009,523	3,387,109	653,649	3,835,899	1,223,187	3,400,417
OTHER INDIRECT COSTS:													
Employee Benefits @	44.8239%	14,388,243		219,617		22,978		452,507		292,991		548,280	
Services and Supplies		12,798,893		221,992		28,936		531,632		267,608		326,403	
Departmental Carry Forward		4,842,150											
Divisional Carry Forward				(244,606)		10,446		(224,482)		(77,056)		(188,883)	
Transportation Allowance		(600)											
Tuition Reimbursement		228,197											
TOTAL COSTS	2,363,171	64,356,395	110,008,386	686,957	3,610,159	113,623	300,598	1,769,180	3,387,109	1,137,192	3,835,899	1,908,987	3,400,417
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)

DEPARTMENT OF PUBLIC WORKS
INDIRECT COST PROPOSAL
FISCAL YEAR 2006-07

SUMMARY OF COSTS SCHEDULE (ACTUAL FY 2003-04)

	ADMINISTRATIVE SERVICES DIV.		MAPPING & PROPERTY MGMT. DIV.		GEOTECHNICAL & MATL. ENGINEERING DIV.		BUILDING & SAFETY DIV.		ROAD MAINT. DIV.	
SALARIES AND WAGES:	INDIRECT COST	DIRECT COST	INDIRECT COST	DIRECT COST	INDIRECT COST	DIRECT COST	INDIRECT COST	DIRECT COST	INDIRECT COST	DIRECT COST
Administrative Support										
Watershed Management Div.										
Aviation Div.										
Survey Div.										
Water Resources Div.										
Environmental Programs Div.										
Administrative Services Div.	113,910	5,408,909								
Mapping & Property Mgmt. Div.			1,510,775	4,830,392						
Geotechnical & Materials Eng. Div.					1,324,068	3,750,331				
Building & Safety Div.							1,007,887	11,874,456		
Road Maintenance Div.									4,107,683	17,019,053
Flood Maintenance Div.										
Waterworks & Sewer Maintenance Div.										
Design Div.										
Construction Div.										
Traffic & Lighting Div.										
Land Development Div.										
Architectural Eng. Div.										
Project Management I Div.										
Project Management II Div.										
Public Relations Group										
Total Salaries and Wages	113,910	5,408,909	1,510,775	4,830,392	1,324,068	3,750,331	1,007,887	11,874,456	4,107,683	17,019,053
Less: Division Indirect S&W										
Less: Unpaid EB @		(1,000,740)		(893,705)		(693,875)		(2,196,976)		(3,148,815)
Total Adjusted Salaries and Wages	113,910	4,408,169	1,510,775	3,936,687	1,324,068	3,056,456	1,007,887	9,677,479	4,107,683	13,870,238
OTHER INDIRECT COSTS:										
Employee Benefits @	51,059		677,188		593,498		451,774		1,841,222	
Services and Supplies	180,038		529,602		693,489		396,299		1,591,606	
Departmental Carry Forward										
Divisional Carry Forward	(225,538)		180,763		600,596		(422,930)		(1,483,806)	
Transportation Allowance										
Tuition Reimbursement										
TOTAL COSTS	119,468	4,408,169	2,898,328	3,936,687	3,211,651	3,056,456	1,433,029	9,677,479	6,056,705	13,870,238
	(n)	(o)	(p)	(q)	(r)	(s)	(t)	(u)	(v)	(w)

DEPARTMENT OF PUBLIC WORKS
INDIRECT COST PROPOSAL
FISCAL YEAR 2006-07

SUMMARY OF COSTS SCHEDULE (ACTUAL FY 2003-04)

	FLOOD MAINT. DIV.		WATERWORKS & SEWER MAINT. DIV.		DESIGN DIV		CONSTRUCTION DIV.		TRAFFIC & LIGHTING DIV.	
SALARIES AND WAGES:	INDIRECT COST	DIRECT COST	INDIRECT COST	DIRECT COST	INDIRECT COST	DIRECT COST	INDIRECT COST	DIRECT COST	INDIRECT COST	DIRECT COST
Administrative Support										
Watershed Management Div.										
Aviation Div.										
Survey Div.										
Water Resources Div.										
Environmental Programs Div.										
Administrative Services Div.										
Mapping & Property Mgmt. Div.										
Geotechnical & Materials Eng. Div.										
Building & Safety Div.										
Road Maintenance Div.										
Flood Maintenance Div.	2,176,377	14,108,489								
Waterworks & Sewer Maintenance Div.			744,371	13,148,450						
Design Div.					1,346,818	7,539,788				
Construction Div.							2,209,154	9,668,725		
Traffic & Lighting Div.									1,151,187	6,526,220
Land Development Div.										
Architectural Eng. Div.										
Project Management I Div.										
Project Management II Div.										
Public Relations Group										
Total Salaries and Wages	2,176,377	14,108,489	744,371	13,148,450	1,346,818	7,539,788	2,209,154	9,668,725	1,151,187	6,526,220
Less: Division Indirect S&W										
Less: Unpaid EB @		(2,610,311)		(2,432,687)		(1,394,989)		(1,788,879)		(1,207,462)
Total Adjusted Salaries and Wages	2,176,377	11,498,178	744,371	10,715,763	1,346,818	6,144,799	2,209,154	7,879,846	1,151,187	5,318,758
OTHER INDIRECT COSTS:										
Employee Benefits @	975,536		333,656		603,696		990,228		516,007	
Services and Supplies	899,171		197,121		583,501		950,735		500,218	
Departmental Carry Forward										
Divisional Carry Forward	(314,856)		(86,296)		(507,453)		302,577		(545,256)	
Transportation Allowance										
Tuition Reimbursement										
TOTAL COSTS	3,736,229	11,498,178	1,188,852	10,715,763	2,026,562	6,144,799	4,452,694	7,879,846	1,622,156	5,318,758
	(x)	(y)	(z)	(aa)	(bb)	(cc)	(dd)	(ee)	(ff)	(gg)

DEPARTMENT OF PUBLIC WORKS
INDIRECT COST PROPOSAL
FISCAL YEAR 2006-07

SUMMARY OF COSTS SCHEDULE (ACTUAL FY 2003-04)

	LAND DEVELOPMENT DIV.		ARCHITECTURAL ENGINEERING DIV.		PROJECT MGMT. DIV. I		PROJECT MGMT. DIV. II		PUBLIC RELATIONS GROUP	
SALARIES AND WAGES:	INDIRECT COST	DIRECT COST	INDIRECT COST	DIRECT COST	INDIRECT COST	DIRECT COST	INDIRECT COST	DIRECT COST	INDIRECT COST	DIRECT COST
Administrative Support										
Watershed Management Div.										
Aviation Div.										
Survey Div.										
Water Resources Div.										
Environmental Programs Div.										
Administrative Services Div.										
Mapping & Property Mgmt. Div.										
Geotechnical & Materials Eng. Div.										
Building & Safety Div.										
Road Maintenance Div.										
Flood Maintenance Div.										
Waterworks & Sewer Maintenance Div.										
Design Div.										
Construction Div.										
Traffic & Lighting Div.										
Land Development Div.	885,025	2,984,525								
Architectural Eng. Div.			1,184,959	2,173,008						
Project Management I Div.					645,738	2,307,739				
Project Management II Div.							506,512	1,449,867		
Public Relations Group									117,169	399,268
Total Salaries and Wages	885,025	2,984,525	1,184,959	2,173,008	645,738	2,307,739	506,512	1,449,867	117,169	399,268
Less: Division Indirect S&W										
Less: Unpaid EB @		(552,188)		(402,043)		(426,971)		(268,250)		(73,871)
Total Adjusted Salaries and Wages	885,025	2,432,337	1,184,959	1,770,965	645,738	1,880,768	506,512	1,181,617	117,169	325,397
OTHER INDIRECT COSTS:										
Employee Benefits @	396,702		531,144		289,445		227,038		52,520	
Services and Supplies	175,756		261,028		204,920		191,965		37,439	
Departmental Carry Forward										
Divisional Carry Forward	636,246		306,078		(142,877)		27,797		(39,776)	
Transportation Allowance										
Tuition Reimbursement										
TOTAL COSTS	2,093,729	2,432,337	2,283,209	1,770,965	997,226	1,880,768	953,312	1,181,617	167,352	325,397
	(hh)	(ii)	(jj)	(kk)	(ll)	(mm)	(nn)	(oo)	(pp)	(qq)

DEPARTMENT OF PUBLIC WORKS
INDIRECT COST PROPOSAL
FISCAL YEAR 2006-07

UNBILLED SERVICES FURNISHED

Countywide Carry Forward [1]	841,077
Insurance	1,905,144
Outside Auditors	23,978
Rental Expenses	(175,535)
Building Use Allowance	300,966
Utility Expense	(148,226)
Vacant Space	35,433
Affirmative Action	(516,165)
Auditor-Controller	788,823
Board of Supervisors	14,301
CAO	(279,359)
Chief Information Officer	152,142
County Counsel	(88,237)
ISD General	(610,803)
Human Resources	184,281
Public Safety	(53,578)
Treasurer and Tax Collector	(11,071)
TOTAL	**2,363,171**

(1) FY 2006-07 ICP Schedule 3.

SOURCE: FY 2006-07 CCAP Exhibit A
from the Auditor-Controller, dated 06/15/06.

DEPARTMENT OF PUBLIC WORKS
INDIRECT COST PROPOSAL
FISCAL YEAR 2006-07

CARRY FORWARD COMPUTATIONS

COUNTYWIDE CARRY FORWARD	
FY 2003-04 ESTIMATED RECOVERABLE OVERHEAD [1]	469,745
FY 2003-04 CCAP "ROLL FORWARD" [2]	878,471
TOTAL FY 2003-04 ACTUAL RECOVERABLE OVERHEAD	1,348,216
DEDUCT FY 2003-04 RECOVERABLE OVERHEAD (0.461% x $110,008,386) [3]	507,139
TOTAL COUNTYWIDE CARRY FORWARD	841,077
DEPARTMENTAL CARRY FORWARD	
FY 2003-04 ACTUAL RECOVERABLE OVERHEAD	
INDIRECT SALARIES AND WAGES [4]	32,099,512
INDIRECT SERVICES AND SUPPLIES [4]	12,798,893
EMPLOYEE BENEFITS (32,099,512 X 39.2332%) [4]	12,593,666
FY 2003-04 DEPARTMENTAL CARRY FORWARD [5]	575,437
TOTAL ACTUAL RECOVERABLE OVERHEAD	58,067,508
DEDUCT FY 2003-04 RECOVERED OVERHEAD (48.383% x $110,008,386) [6]	53,225,358
TOTAL DEPARTMENTAL CARRY FORWARD	4,842,150

SOURCES:
(1) FY 2003-04 ICP, Total Unbilled Services Furnished (Schedule 4).
(2) FY 2006-07 Countywide Cost Allocation Plan (Exhibit A).
(3) Countywide OH percentage from FY 2003-04 ICP (Schedule 6) x the Total Direct Labor from FY 2006-07 ICP Schedule 5.
(4) S&W and S&S from Schedule 5 of FY 2006-07 ICP and the EB rate from FY 2003-04 ICP Schedule 5.
(5) FY 2003-04 ICP Schedule 3.
(6) Dept. OH percentage from FY 2003-04 ICP (Schedule 6) x the Total Direct Labor from FY 2006-07 ICP Schedule 5.

DEPARTMENT OF PUBLIC WORKS
INDIRECT COST PROPOSAL
FISCAL YEAR 2006-07

DIVISIONAL CARRY FORWARD

CATEGORY				WATERSHED MGMT. DIV	AVIATION DIV.	SURVEY DIV.	WATER RESOURCES DIV.	ENVIRONMENTAL PROGRAMS DIV.	ADMINISTRATIVE SERVICES DIV.	MAPPING & PROPERTY MGMT. DIV.
FY 2003-04 Actual Recoverable Overhead:										
Indirect Costs:										
Salaries and Wages [1]			(a)	489,955	51,263	1,009,523	653,649	1,223,187	113,910	1,510,775
Less: Unpaid EB Rate [2]	(a) x	17.8990%	(b)	(87,697)	(9,176)	(180,695)	(116,997)	(218,938)	(20,389)	(270,414)
Adjusted Salaries and Wages	(a)-(b)		(c)	402,258	42,087	828,828	536,652	1,004,249	93,521	1,240,361
Services and Supplies [1]			(d)	221,992	28,936	531,632	267,608	326,403	180,038	529,602
Paid Employee Benefits [2]	(c) x	46.2560%		186,068	19,468	383,383	248,234	464,525	43,259	573,742
Add: 2003-04 Divisional Carry Forward [3]				(408,655)	(50,354)	(55,128)	18,408	66,551	437,766	(71,538)
Total Indirect Costs			(e)	401,663	40,138	1,688,715	1,070,902	1,861,728	754,584	2,272,167
Deduct FY 2003-04 Actual Recovered Overhead:										
Direct Salaries and Wages [1]			(f)	4,429,736	368,839	4,156,048	4,706,722	4,172,378	5,408,909	4,830,392
Less: Unpaid EB Rate [2]	(f) x	17.8990%	(g)	(792,878)	(66,019)	(743,891)	(842,456)	(746,814)	(968,141)	(864,592)
Adjusted Salaries and Wages	(f)-(g)		(h)	3,636,858	302,821	3,412,157	3,864,266	3,425,564	4,440,769	3,965,800
Divisional Overhead Rate [2]			(i)	17.770%	9.805%	56.070%	29.707%	59.862%	22.071%	52.736%
Total Actual Recovered Overhead	(h) x (i)		(j)	646,270	29,692	1,913,197	1,147,958	2,050,611	980,122	2,091,404
Total Divisional Carry Forward	(e)-(j)			(244,606)	10,446	(224,482)	(77,056)	(188,883)	(225,538)	180,763

SOURCES:
(1) From FY 2006-07 ICP - Summary of Costs-Schedule 5.
(2) Source: Base Year ICP (2003-04) Schedule 6.
(3) Source: Base Year ICP (2003-04) Schedule 3A.

Note: Countywide and Department Overhead are not included in divisional carry forward since they are excluded in the divisional indirect costs in Schedule 5.

DEPARTMENT OF PUBLIC WORKS
INDIRECT COST PROPOSAL
FISCAL YEAR 2006-07

DIVISIONAL CARRY FORWARD

CATEGORY				GEOTECHNICAL & MATL. ENGINEERING DIV.	BUILDING & SAFETY DIV.	ROAD MAINT. DIV.	FLOOD MAINT. DIV.	WATERWORKS & SEWER MAINT. DIV.	DESIGN DIV.	CONSTRUCTION DIV.
FY 2003-04 Actual Recoverable Overhead:										
Indirect Costs:										
Salaries and Wages [1]			(a)	1,324,068	1,007,887	4,107,683	2,176,377	744,371	1,346,818	2,209,154
Less: Unpaid EB Rate [2]	(a) x	17.8990%	(b)	(236,995)	(180,402)	(735,234)	(389,550)	(133,235)	(241,067)	(395,416)
Adjusted Salaries and Wages	(a)-(b)		(c)	1,087,073	827,485	3,372,449	1,786,827	611,136	1,105,751	1,813,73
Services and Supplies [1]			(d)	693,489	396,299	1,591,606	899,171	197,121	583,501	950,735
Paid Employee Benefits [2]	(c) x	46.2560%		502,837	382,762	1,559,960	826,515	282,687	511,476	838,962
Add: 2003-04 Divisional Carry Forward [3]				(372,077)	65,692	68,185	(620,441)	(21,527)	(279,193)	151,669
Total Indirect Costs			(e)	1,911,321	1,672,238	6,592,200	2,892,072	1,069,418	1,921,535	3,755,104
Deduct FY 2003-04 Actual Recovered Overhead:										
Direct Salaries and Wages [1]			(f)	3,750,331	11,874,456	17,019,053	14,108,489	13,148,450	7,539,788	9,668,725
Less: Unpaid EB Rate [2]	(f) x	17.8990%	(g)	(671,272)	(2,125,409)	(3,046,240)	(2,525,278)	(2,353,441)	(1,349,547)	(1,730,605)
Adjusted Salaries and Wages	(f)-(g)		(h)	3,079,059	9,749,047	13,972,812	11,583,211	10,795,009	6,190,241	7,938,120
Divisional Overhead Rate [2]			(i)	42.569%	21.491%	57.798%	27.686%	10.706%	39.239%	43.493%
Total Actual Recovered Overhead	(h) x (i)		(j)	1,310,725	2,095,168	8,076,006	3,206,928	1,155,714	2,428,989	3,452,526
Total Divisional Carry Forward	(e)-(j)			600,596	(422,930)	(1,483,806)	(314,856)	(86,296)	(507,453)	302,577

SOURCES:
(1) From FY 2006-07 ICP - Summary of Costs-Schedule 5.
(2) Source: Base Year ICP (2003-04) Schedule 6.
(3) Source: Base Year ICP (2003-04) Schedule 3A.

Note: Countywide and Department Overhead are not included in divisional carry forward since they are excluded in the divisional indirect costs in Schedule 5.

DEPARTMENT OF PUBLIC WORKS
INDIRECT COST PROPOSAL
FISCAL YEAR 2006-07

DIVISIONAL CARRY FORWARD

CATEGORY				TRAFFIC & LIGHTING DIV.	LAND DEVELOPMENT DIV.	ARCHITECTURAL ENGINEERING DIV.	PROJECT MGMT. DIV. I	PROJECT MGMT. DIV. II	PUBLIC RELATIONS GROUP
FY 2003-04 Actual Recoverable Overhead:									
Indirect Costs:									
Salaries and Wages [1]			(a)	1,151,187	885,025	1,184,959	645,738	506,512	117,169
Less: Unpaid EB Rate [2]	(a) x	17.8990%	(b)	(206,051)	(158,411)	(212,096)	(115,581)	(90,661)	(20,972)
Adjusted Salaries and Wages	(a)-(b)		(c)	945,136	726,614	972,863	530,157	415,851	96,197
Services and Supplies [1]			(d)	500,218	175,756	261,028	204,920	191,965	37,439
Paid Employee Benefits [2]	(c) x	46.2560%		437,182	336,103	450,008	245,230	192,356	44,497
Add: 2003-04 Divisional Carry Forward [3]				332,696	326,544	64,218	453,888	645,349	89,505
Total Indirect Costs			(e)	2,215,233	1,565,017	1,748,117	1,434,195	1,445,522	267,638
Deduct FY 2003-04 Actual Recovered Overhead:									
Direct Salaries and Wages [1]			(f)	6,526,220	2,984,525	2,173,008	2,307,739	1,449,867	399,268
Less: Unpaid EB Rate [2]	(f) x	17.8990%	(g)	(1,168,128)	(534,200)	(388,947)	(413,062)	(259,512)	(71,465)
Adjusted Salaries and Wages	(f)-(g)		(h)	5,358,092	2,450,325	1,784,061	1,894,677	1,190,356	327,803
Divisional Overhead Rate [2]			(i)	51.520%	37.904%	80.829%	83.237%	119.101%	93.780%
Total Actual Recovered Overhead	(h) x (i)		(j)	2,760,489	928,771	1,442,039	1,577,072	1,417,725	307,414
Total Divisional Carry Forward	(e)-(j)			(545,256)	636,246	306,078	(142,877)	27,797	(39,776)

SOURCES:
(1) From FY 2006-07 ICP - Summary of Costs-Schedule 5.
(2) Source: Base Year ICP (2003-04) Schedule 6.
(3) Source: Base Year ICP (2003-04) Schedule 3A.

Note: Countywide and Department Overhead are not included in divisional carry forward since they are excluded in the divisional indirect costs in Schedule 5.

DEPARTMENT OF PUBLIC WORKS
INDIRECT COST PROPOSAL
FISCAL YEAR 2006-07

ALTERNATE PAID AND UNPAID EMPLOYEE BENEFIT CALCULATION

Total Salaries and Wages + Unpaid EB	189,541,157	(A)
Unpaid EB Rate {(2,088 - 1762) / 1762}	18.5017%	(B)
Salaries and Wages (straight time without EB, A / [1 + B])	159,948,045	(C)
Unpaid EB (A - C)	29,593,112	(D)
Paid EB (A x 44.8239%)	84,959,677	(E)
Unpaid EB Rate (D/C)	18.5017%	
Paid EB Rate (E/C)	53.1170%	

NOTES:

1) The 2,088 straight hours are calculated as follows:

~ 365 days x 8 hours	(annual hours)	2,920
~ 52 x 8 hours x 2 days	(Saturdays & Sundays)	(832)
~Straight-time hours		2,088

Straight-time rate = monthly salary/174 hours (per Personnel Admin. Handbook, Section 6.14.060)
~ 174 hours x 12 months = 2,088 yearly straight-time hours

A) FY 2006-07 ICP, Schedule 2B
B) The 1,762 productive work hours are calculated by:

Straight time	2,088
Less: Paid Absences (vacation, holiday, and sick)	(326)
Productive work hours	1,762

In accordance with the County of Los Angeles Cost Accounting Manual, productive work hours are defined as: "The productive work-hour factor accounts for Saturdays and Sundays (regular days off), holidays, vacation days, sick leave days (including partial pay sick leave days), and miscellaneous paid leave of absences (i.e., bereavement leave, civil service examinations, jury duty, military leave with pay, and witness leave)."

By definition, the difference between productive work hours and straight time is equal to unpaid benefits such as vacation, holidays, sick leave, and others.

DEPARTMENT OF PUBLIC WORKS
INDIRECT COST PROPOSAL
FISCAL YEAR 2006-07

EMPLOYEE BENEFIT RATE CALCULATION

FY 2006-07 ESTIMATED EB RATE

2006-07 ESTIMATED EB COST	100,809,000 (1)		
2006-07 ESTIMATED UNBILLED CCAP EB	(38,324) (2)		
2006-07 ESTIMATED EB COST		100,770,676	
2006-07 ESTIMATED S&W		240,656,000 (1)	
2006-07 ESTIMATED EB RATE (EB COST/S&W)			41.8733%

FY 2003-04 EB CARRY FORWARD RATE

2003-04 ACTUAL EB COST	74,995,305 (4)		
2003-04 ACTUAL UNBILLED CCAP EB	(38,324) (2)		
2003-04 ACTUAL EB COST		74,956,981	
2003-04 ACTUAL S&W		189,541,157 (4)	
2003-04 ACTUAL EB RATE (EB COST/S&W)		39.5465%	

ESTIMATED VARIANCE

2003-04 ACTUAL RATE	39.5465%	
LESS ESTIMATED RATE	36.2474% (3)	
(FROM 2003-04 BASE YEAR ICP)		
	3.2991%	
DIFFERENCE MULTIPLIED BY 2003-04 ACTUAL S&W (ABOVE)	189,541,157	6,253,240

DEPARTMENT OF PUBLIC WORKS
INDIRECT COST PROPOSAL
FISCAL YEAR 2006-07

EMPLOYEE BENEFIT RATE CALCULATION

CARRY FORWARD VARIANCE			
2003-04 ESTIMATED S&W			
(FROM 2003-04 BASE YEAR ICP)	217,923,000 (3)		
LESS 2003-04 ACTUAL S&W (ABOVE)	189,541,157 (4)		
	28,381,843		
DIFFERENCE DIVIDED BY			
2003-04 ESTIMATED S&W (ABOVE)	217,923,000		
	13.0238%		
THEN MULTIPLIED BY THE 2003-04	6,506,640 (3)	847,411	
TOTAL CARRY FORWARD			
2006-07 CARRY FORWARD RATE			
2003-04 TOTAL CARRY FORWARD (ESTIMATE VARIANCE PLUS CARRY FORWARD VARIANCE) (ABOVE)		7,100,651	
THEN DIVIDED BY			
2006-07 ESTIMATED S&W (ABOVE)		240,656,000	2.9505%
FY 2006-07 ICP FINAL EB RATE			
2006-07 ESTIMATED RATE		41.8733%	
2003-04 CARRY FORWARD RATE		2.9505%	
			44.8239%

(1) SOURCE: FY 2006-07 CAO Spreadsheets.
(2) SOURCE: FY 2006-07 CCAP Exhibit A.
(3) SOURCE: FY 2003-04 ICP Schedule 2.
(4) SOURCE: FY 2006-07 ICP Schedule 2B.

DEPARTMENT OF PUBLIC WORKS
INDIRECT COST PROPOSAL
FISCAL YEAR 2006-07

SALARY AND EMPLOYEE BENEFIT DETAIL OF FY 2003-04

Minor Object	Description	Actual FY 2003-04	Unallowable	Adjusted
1002	Employee Benefits (Paid)			
1121	Retirement 1976	3,248,155		
1122	Retirement 1977	45,407		
1123	Retirement 1978	37,592		
1124	Retirement 1979	7,668,217		
1125	Retirement Plan E	5,771,923		
1128	Retirement Credit - FY 1994-95	(4,088,637)		
	RETIREMENT SUBTOTAL	12,682,657		
1133	Deferred Retirement	104,273		
1137	Retirement Cert. of Participation	2,435,194		
1141	FICA	1,800,529		
1144	Pension Bond Cost	12,357,915		
1145	Retiree Health Insurance	7,515,877		
1235	Hlth. Ins. - Kaiser	58,224		
1242	Buydown Blue Cross No. 249	33,252		
1243	County Subsidy-Kaiser/Rep.	100,857		
1246	County Subsidy-Kaiser/Non/Rep.	246,073		
1248	County Subisdy-Pacificare/Rep.	39,868		
1251	County Subsidy-Cape/Rep.	9,351		
1252	Buydown Blue Cross No. 261	123,528		
1253	Buydown Blue Cross No. 262	103,048		
1255	Hlth Ins - Blue Cross - Med	729		
1280	Life Ins Other Than Plan E	17,129		
1281	Life Insurance Plan E	25,405		
1283	LTD	1,166,506		
1284	Life Split Exec.	18,000		
1289	Unemployment Ins.	133,874		
1291	Worker's Compensation	6,995,871		
1292	Megaflex Contribution	2,878,702		
1293	Flex Benefit Plan	202,074		
1294	Choices	11,358,408		
1295	Thrift Plan	4,722,428		
1296	Megaflex Life Ins.	93,135		
1297	Pension Plan Savings	99,296		
1298	Savings Plan	731,319		
1305	Option Plans	8,207,691		
1311	Travel Allowance	6,300	6,300	
1312	Exp. Reimb.-Auto Lease Pmts.	(6,900)	(6,900)	
1315	Megaflex STD	57,024		
1316	Megaflex LTD	49,083		
1317	Megaflex SIB	20,253		
1321	Tuition Reimbursement	228,197	228,197	
1322	Hlth. Ins. Cigrossloos			
1323	Hlth. Ins. - CIGPVTPRACT	11,701		
1324	Hlth. Ins. - CIGDSGNPVDR	359		
1325	Hlth. Ins. - CIGPREFPVDR	38		
1328	Hlth. Ins. - LNHLTHPLAN			
1333	Temp Employee Health Plan			
1334	Hlth. Ins.-Take Care-Lo	65,363		
1335	CO Subsidy-Delta Dental/Choi	263,641		
1336	CO Subsidy-Delta Dental/Opti	216,709		
1337	CO Subsidy-Delta/Flex-Mega	49,921		

DEPARTMENT OF PUBLIC WORKS
INDIRECT COST PROPOSAL
FISCAL YEAR 2006-07

SALARY AND EMPLOYEE BENEFIT DETAIL OF FY 2003-04

Minor Object	Description	Actual FY 2003-04	Unallowable	Adjusted
TOTAL 1002-1337 PAID EB		75,222,902	227,597	
TOTAL 1002-1337 PAID EB - Less Unallowable				74,995,305

DEPARTMENT OF PUBLIC WORKS
INDIRECT COST PROPOSAL
FISCAL YEAR 2006-07

SALARY AND EMPLOYEE BENEFIT DETAIL OF FY 2003-04

Minor Object	Description	Actual FY 2003-04	Unallowable	Adjusted
1010	Salaries & Wages			
1011	Permanent Employees	175,304,910		
1061	Temporary Employees	3,759,991		
1071	Employee Award	862		
1072	Industrial Accident Payments	610,660		
1073	Sick Buy Back	1,380,836		
1074	Outgoing Time Certificates	2,000,065		
1075	Bilingual Bonus	97,800		
1076	Stand-By Pay	155,919		
1077	Shift Differential	8,900		
1078	Miscellaneous Earnings Pay	202,061		
1079	Call Back Pay	461,096		
1081	Overtime	4,947,369		
1083	Deferred O/T	13,951		
1091	Bonus	495		
1101	Approved Sick Leave Pay	565,208		
1109	Paid Leave	6,637		
1351	Exp. Applicable to Prior Yrs.	14,601		
1352	Prior Year Approved Sick	9,796		
TOTAL 10B SALARIES & UNPAID EB		189,541,157		189,541,157
TOTAL 1002-1337 PAID EB		75,222,902		
APPR 1000	**Salaries & EB**	264,764,059	227,597	
APPR 1000	**Salaries & EB - Less Unallowable**			**264,536,462**

SOURCE: CAPS MES1 FINAL FY 2003-04 (run date 8/25/04).

DEPARTMENT OF PUBLIC WORKS
INDIRECT COST PROPOSAL
FISCAL YEAR 2006-07

INDIRECT COSTS FROM REPORT GLDR061

OCA	DESCRIPTION	GLDR061 (Actual FY 2003-04)					
		OBJECT LEVEL 3: 4932 - EB		OBJECT LEVEL 3: 4933 AND 4611 - S&W		SERVICES AND SUPPLIES	
		AMOUNT (A)	SUB-TOTAL	AMOUNT (B)	SUB-TOTAL	AMOUNT (C)	SUB-TOTAL
470010	**DPW**		9,931,871		24,410,110		12,573,613
	Dept OH	203,603		498,741		2,036,204	
	Infrastructure Mapping Overhead	603,962		1,479,091		256,919	
	Top Mgmt	1,024,581		2,512,598		564,439	
	Admin Serv	862,240		2,111,964		1,160,645	
	Personnel/Human Res	1,554,769		3,813,806		2,645,535	
	Info Sys	2,178,543		5,350,143		4,018,286	
	Fin Mgmt	341,905		838,348		251,477	
	Budget Div	451,192		1,113,016		136,885	
	Fiscal Div	1,955,295		4,825,835		454,281	
	Disaster Svc	119,155		291,865		90,554	
472100	City Services	191,134		468,083		49,871	
	FAS Development	14,730		36,074		756,698	
	Y2K Year-end Staffing	-		-		56	
	FAS Ongoing	115,484		282,818		26,517	
	CIO	112,994		276,721		14,332	
	Building Mgmt Group	8		15,639		-	
	Strategic Planning Group	48,046		117,664		19,416	
	Public Relations Group	154,229		377,703		91,500	
472000	**Programs Dev**	165,482	255,891	417,008	638,418	337,347	343,033
472200	Proj Bdgt	1,327		3,249		3,638	
472300	Transit Op	456		1,117		545	
472400	Fed Prog	18,285		44,781		1,152	
472500	Flood Ctrl Benefit Assmt	39,808		97,488		96	
472600	Flood Mgmt	28,311		69,333		256	
472700	Grants Mgmt	2,222		5,442		-	
473000	**Planning**	-		-		-	-
473100	Drain Planning	-		-		-	
473200	Env/Special Studies	-		-		-	
473300	Trans Planning/Assmts	-		-		-	
473000	**Watershed Mgmt**	145,036	172,934	364,384	432,706	213,698	221,992
473100	Wtrshd Eng, Map & FEMA	1,817		4,450		1,595	
473200	Leg, & Funding	6,288		15,399		6,416	
473400	Env Permits	-		-		-	
473500	Santa Clara Rvr/Antlpe	94		231		-	
473600	San Gabriel River	2,916		7,140		87	
473700	Los Angeles River	3,749		9,182		89	

DEPARTMENT OF PUBLIC WORKS
INDIRECT COST PROPOSAL
FISCAL YEAR 2006-07

INDIRECT COSTS FROM REPORT GLDR061

OCA	DESCRIPTION	GLDR061 (Actual FY 2003-04)					
		OBJECT LEVEL 3: 4932 - EB		OBJECT LEVEL 3: 4933 AND 4611 - S&W		SERVICES AND SUPPLIES	
		AMOUNT (A)	SUB-TOTAL	AMOUNT (B)	SUB-TOTAL	AMOUNT (C)	SUB-TOTAL
473800	Santa Monica Bay	5,383		13,182		21	
473900	NPDES	7,651		18,738		87	
474000	**Aviation**	19,675	19,675	45,273	45,273	28,936	28,936
476000	**Survey**	142,955	362,081	354,930	891,564	403,396	531,632
476100	Office Operations	46,953		114,988		11,675	
476200	Field Operations	172,172		421,647		116,560	
477000	**OSD**	285,114	746,783	744,567	1,875,184	474,624	1,150,765
477100	Fac Mgmt	124,716		305,428		182,616	
477200	Tech Serv	336,953		825,189		493,524	
477300	Matl Mgmt	-		-		-	
478000	**Water Resources**	180,045	224,254	468,634	577,273	78,161	267,608
478100	Hyd/Sed Eng	12,825		31,489		37,205	
478200	Hyd Dev	18,446		45,299		60,662	
478300	Dam Safety Admin	2,523		6,219		19,166	
478400	Facility Operations	10,417		25,633		72,414	
478500	Hyd Sys Support	-		-		-	
478600	Water Mgmt Plann	-		-		-	
479000	**Environmental Prog.**	169,227	430,321	440,848	1,080,262	239,437	326,403
479100	Ind Waste/Undgrd Tanks	191,088		467,972		69,267	
479200	Engineering	18,229		44,643		1,019	
479300	Water Quality	-		-		-	
479400	Prog Devlpmt	51,776		126,799		16,681	
479500	Environmental Affairs	-		-		-	
481000	**Admin. Services**	9,721	1,072,292	100,600	2,702,829	-	836,306
481300	Materials Mgmt	581,909		1,425,090		656,269	
481810	Transportation	53,491		130,997		9,763	
481700	Fleet Mgmt	253,768		621,481		69,742	
481710	Baldwin park	31,815		77,913		11,120	
481720	Altadena	27,844		68,189		4,853	
481730	Westchester	29,126		71,328		1,035	
481740	Hollydale	29,584		72,450		65,790	
481750	Palmdale	10,981		26,892		8,814	
481760	Central Yard	28,758		70,428		4,871	
481770	Body Shop	4,647		11,380		729	
481800	Equip Pool	10,650		26,081		3,322	

DEPARTMENT OF PUBLIC WORKS
INDIRECT COST PROPOSAL
FISCAL YEAR 2006-07

INDIRECT COSTS FROM REPORT GLDR061

OCA	DESCRIPTION	GLDR061 (Actual FY 2003-04)					
		OBJECT LEVEL 3: 4932 - EB		OBJECT LEVEL 3: 4933 AND 4611 - S&W		SERVICES AND SUPPLIES	
		AMOUNT (A)	SUB-TOTAL	AMOUNT (B)	SUB-TOTAL	AMOUNT (C)	SUB-TOTAL
483000	**Mapping & Property Mgmt**	280,973	536,015	709,654	1,334,247	465,698	529,602
483100	Mapping Serv	23,523		57,607		22,256	
483200	Project Mgmt	37,839		92,666		1,390	
483300	Claims & Littig	46,169		113,066		1,877	
483400	R/W Eng	39,224		96,059		2,444	
483500	Acq & Rev	33,231		81,382		3,181	
483600	Valuation	34,221		83,806		9,131	
483700	Title	40,836		100,008		23,626	
484000	**Geotech & Matls Eng**	229,851	468,045	586,023	1,169,355	307,979	693,489
484100	Matls Analysis & Lab	108,536		265,802		354,128	
484200	Geology	95,043		232,758		26,177	
484400	Geotechnical Engineering/Grading	34,616		84,773		5,205	
485000	**Building & Safety**	233,413	328,617	656,965	890,119	394,646	396,299
485100	Special Assignments	11,174		27,364		-	
485200	Mech Eng	6,262		15,335		29	
485300	Elec Eng	6,133		15,019		26	
485400	Structural Eng	10,639		26,055		322	
485420	Research Eng	10,566		25,875		-	
485430	Hazardous Building	1,320		3,234		-	
485500	Grading/Drainage	8,069		19,760		-	
485600	Prop Rehab	8,013		19,623		305	
485700	Field Offices	-		-		-	
485720	So. Whittier Dist. Off.	341		835		971	
485740	Lomita Dist. Off.	4,378		10,720		-	
485750	Carson Dist. Off.	-		-		-	
485770	Antelope Vall. Dist. Off.	5,022		12,300		-	
485780	La Puente Dist. Off.	-		-		-	
485810	SG Valley Dist. Off.	4,440		10,874		-	
485820	East LA Dist. Off.	3,919		9,598		-	
485830	Santa Clarita Dist. Off.	1,659		4,063		-	
485850	Calabasas Dist. Off.	-		-		-	
485890	Firestone Dist. Off.	3,048		7,465		-	
485900	EDAPTS	10,222		25,034		-	

DEPARTMENT OF PUBLIC WORKS
INDIRECT COST PROPOSAL
FISCAL YEAR 2006-07

INDIRECT COSTS FROM REPORT GLDR061

OCA	DESCRIPTION	GLDR061 (Actual FY 2003-04)					
		OBJECT LEVEL 3: 4932 - EB		OBJECT LEVEL 3: 4933 AND 4611 - S&W		SERVICES AND SUPPLIES	
		AMOUNT (A)	SUB-TOTAL	AMOUNT (B)	SUB-TOTAL	AMOUNT (C)	SUB-TOTAL
486000	**Road Maintenance**	354,442	1,448,154	949,228	3,627,715	814,638	1,591,606
486100	MD 1	262,531		642,936		182,857	
486300	MD 3	255,134		624,821		181,117	
486400	MD 4	249,835		611,844		180,430	
486500	MD 5	326,211		798,886		232,565	
487000	**Flood Maintenance**	328,976	741,434	911,954	1,922,076	639,453	899,171
487100	West Maint Area	112,156		274,686		73,301	
487200	East Maint Area	154,779		379,050		96,430	
487300	South Maint Area	145,524		356,385		89,986	
488000	**Waterworks & Sewer Maintenance**	72,580	241,995	242,144	657,394	48,118	197,121
488100	Waterworks	85,285		208,861		1,582	
488300	Sewer Maintenance	84,130		206,389		147,421	
489000	**Design**	328,058	477,474	823,530	1,189,447	447,291	583,501
489200	Drainage Design II	21,713		53,174		21,286	
489300	Bridg Design I	11,476		28,105		12,664	
489500	Mech Eng	2,285		5,597		2,016	
489600	Drainage Design I	25,100		61,469		27,642	
489700	Highway Design	22,548		55,218		21,379	
489800	Highway Design II	27,278		66,804		18,369	
489400	Bridge Des II	18,307		44,833		18,216	
489900	Consultant Design	20,709		50,717		14,638	
490000	**Construction**	465,795	775,917	1,191,540	1,951,022	481,726	950,735
490100	Specifications and Utilities	67,474		165,243		20,891	
490200	Contract Inspection I	24,373		59,689		57,701	
490300	Contract Inspection II	29,941		73,326		50,024	
490400	Contract Inspection III	39,543		96,839		28,231	
490500	Permits & Subdivisions	148,790		364,385		312,054	
490600	Contract Admin	-		-		108	
491000	**Traffic & Lighting**	229,167	403,794	589,018	1,016,675	487,760	500,218
491100	Traffic Design I	17,999		44,079		2,075	
491200	Traffic Design II	22,541		55,203		4,599	
491300	Traffic Investigations	34,820		85,275		1,873	
491400	Traffic Studies	60,144		147,291		2,132	
491500	Street Lighting	16,033		39,266		-	
491600	Traffic Admin	23,089		56,545		1,780	

DEPARTMENT OF PUBLIC WORKS
INDIRECT COST PROPOSAL
FISCAL YEAR 2006-07

INDIRECT COSTS FROM REPORT GLDR061

OCA	DESCRIPTION	GLDR061 (Actual FY 2003-04)					
		OBJECT LEVEL 3: 4932 - EB		OBJECT LEVEL 3: 4933 AND 4611 - S&W		SERVICES AND SUPPLIES	
		AMOUNT (A)	SUB-TOTAL	AMOUNT (B)	SUB-TOTAL	AMOUNT (C)	SUB-TOTAL
492000	**Land Development**	199,745	318,761	490,146	781,613	154,391	175,756
492100	Matl Qual & Assr	-		-		-	
492200	Geol & Soils	-		-		-	
492300	Geol Devlpmt Review	-		-		-	
492400	Geotechnical Eng	-		-		-	
492500	Tech Transfer	-		-		-	
492600	Geo Eng/Invest	-		-		-	
492700	Subdivision Mapping	43,382		106,241		12,608	
492800	Subdivision Mgmt	21,846		53,501		170	
492900	Subdivision Plan Check	38,116		93,346		8,044	
492010	Transportation Planning	15,671		38,379		543	
495000	**Architectural Eng**	142,398	416,998	374,011	1,046,501	208,706	261,028
495100	Construction Insp Svcs	40,454		99,072		24,793	
495200	Design Review	182,547		447,055		22,934	
495400	Contract Admin	51,599		126,364		4,596	
496000	**Project Management I**	99,014	224,940	261,895	570,286	201,471	204,920
496200	Health Projects	46,365		113,547		101	
496300	General Projects	66,681		163,300		3,209	
496500	Division Operations	12,403		30,376		104	
496600	LAC/USC Projects	478		1,169		35	
497000	**Project Management II**	103,857	168,640	288,674	447,328	180,455	191,965
497100	Courts/Justice	49,032		120,078		11,320	
497200	Earthquake Recovery	3,112		7,621		73	
497300	Sheriff & Fire	12,640		30,955		117	
499000	**Public Relations Group**	29,692	39,507	79,443	103,478	36,235	37,439
499300	Public Education	9,814		24,035		1,204	
SUB-TOTAL		19,806,392	19,806,392	49,360,876	49,360,876	23,493,137	23,493,137

DEPARTMENT OF PUBLIC WORKS
INDIRECT COST PROPOSAL
FISCAL YEAR 2006-07

INDIRECT COSTS FROM REPORT GLDR061

OCA	DESCRIPTION	GLDR061 (Actual FY 2003-04)					
		OBJECT LEVEL 3: 4932 - EB		OBJECT LEVEL 3: 4933 AND 4611 - S&W		SERVICES AND SUPPLIES	
		AMOUNT (A)	SUB-TOTAL	AMOUNT (B)	SUB-TOTAL	AMOUNT (C)	SUB-TOTAL
OTHER PROJECTS:							
J1000	Salaries & Wages	-		-		265,250,521	
J1005	Paid Benefits	41,187		100,867		50,126	
J1010	Un-paid Benefits	3,286		25,219,989		1,878	
J5000	Cost Alloc First Step Jobs	25,401		62,274		203,963	
J5050	Cost Alloc Second Step Jobs	546		1,340		1,188	
J5075	Cost Alloc Third Step Jobs	1		1		4	
J5100	Closed Cost Allocation	-		-		-	
J5105	Employee Litigation-Manual Alloc	-		-		-	
J5140	Chgbk - Survey Div.	-		-		-	
J5180	Prior Yr Adj-J5190000	-		-		-	
J5200	Warehouse Stock	-		-		10,871,295	
J5205	ISF F/A Rental Eqpt	-		-		1,766,215	
J5215	Chgbk - Mtls Eng Dv-Matl Testing	-		-		-	
J5217	Research & Developmt Royalties	-		-		-	
J5800	Accts Payable Problem Invoices	-		-		-	
J9000	External Billable Jobs-Manual	-		-		-	
J9001	Billable Cost Allocation	-		-		20,988	
JA002	CWTAPPS/FAS Hr Dflt/Not Costed						
JA003	Labor Dflt-No Payroll Interface EC	-		2,371,937		-	
J494B	Fuel Handling	31,306		76,668		203,098	
			101,728		27,833,076		278,369,274
GLDR061 DETAIL TOTAL		19,908,120	19,908,120	77,193,952	77,193,952	301,862,411	301,862,411
GLDR061 REPORT TOTAL		19,908,120		77,193,952		301,951,512	
DIFFERENCE		-		-		(89,101)	

SOURCES: GLDR061-Final FY 2003-04 (Run Date: 09/01/2004)
FAS Expenditure Transaction Analyzer Inquiry (from 07/01/03 to 14th Acct. Prd.)

Note:

1) The indirect costs under Project Group JA002 are added back to each division.

DEPARTMENT OF PUBLIC WORKS
INDIRECT COST PROPOSAL
FISCAL YEAR 2006-07

SUMMARY OF INDIRECT S&W, EB AND S&S

OCA	ORGANIZATION DESCRIPTION			TOTAL
INDIRECT S&W - ADMINISTRATIVE SUPPORT: (GLDR061) (Schedule 1)				
470000	DPW	24,410,110		
472000	Programs Development	638,418		
477000	Operational Services	1,875,184		
481300	ASD-Material Management	1,425,090	(1)	28,348,802
DIRECT S&W: (BLDR085 Direct Labor without EB) (Final FY 2003-04 Overhead Rate Analysis)				
470000	DPW	119,210,234		
473000	Watershed Management	(3,912,138)		
474000	Aviation	(325,742)		
476000	Survey	(3,670,429)		
478000	Water Resources	(4,156,759)		
479000	Environmental Programs	(3,684,851)		
481000	Administrative Services	(3,599,758)	(2)	
481700/481810	Fleet Mgmt Group (GLDR061 - Obj Lvl 3: 4933 & 4611)	(1,177,140)	(3)	
483000	Mapping & Property Management	(4,265,979)		
484000	Geotechnicial & Materials Engineering	(3,312,119)		
485000	Building & Safety	(10,486,969)		
486000	Road Maintenance	(15,030,439)		
487000	Flood Maintenance	(12,459,964)		
488000	Waterworks & Sewer Maintenance	(11,612,102)		
489000	Design	(6,658,791)		
490000	Construction	(8,538,970)		
491000	Traffic & Lighting	(5,763,655)		
492000	Land Development	(2,635,794)		
495000	Architectual Engineering	(1,919,100)		
496000	Project Management I	(2,038,088)		
497000	Project Management II	(1,280,456)		
499000	Public Relations Group	(352,615)		12,328,376
INDIRECT S&W AT LOWER LEVELS: (GLDR061) (Schedule 1)				
473000	Watershed Management	432,706		
474000	Aviation	45,273		
476000	Survey	891,564		
478000	Water Resources	577,273		
479000	Environmental Programs	1,080,262		
481000	Administrative Services	100,600		
483000	Mapping & Property Management	1,334,247		
484000	Geotechnicial & Materials Engineering	1,169,355		
485000	Building & Safety	890,119		
486000	Road Maintenance	3,627,715		
487000	Flood Maintenance	1,922,076		
488000	Waterworks & Sewer Maintenance	657,394		
489000	Design	1,189,447		
490000	Construction	1,951,022		
491000	Traffic & Lighting	1,016,675		
492000	Land Development	781,613		
495000	Architectual Engineering	1,046,501		
496000	Project Management I	570,286		
497000	Project Management II	447,328		
499000	Public Relations Group	103,478		19,834,934

DEPARTMENT OF PUBLIC WORKS
INDIRECT COST PROPOSAL
FISCAL YEAR 2006-07

SUMMARY OF INDIRECT S&W, EB AND S&S

OCA	ORGANIZATION DESCRIPTION		TOTAL
INDIRECT S&S AT LOWER LEVELS: (GLDR061) (Schedule 1)			
473000	Watershed Management	221,992	
474000	Aviation	28,936	
476000	Survey	531,632	
478000	Water Resources	267,608	
479000	Environmental Programs	326,403	
481000	Administrative Services	180,038	
483000	Mapping & Property Management	529,602	
484000	Geotechnicial & Materials Engineering	693,489	
485000	Building & Safety	396,299	
486000	Road Maintenance	1,591,606	
487000	Flood Maintenance	899,171	
488000	Waterworks & Sewer Maintenance	197,121	
489000	Design	583,501	
490000	Construction	950,735	
491000	Traffic & Lighting	500,218	
492000	Land Development	175,756	
495000	Architectual Engineering	261,028	
496000	Project Management I	204,920	
497000	Project Management II	191,965	
499000	Public Relations Group	37,439	8,769,458
EMPLOYEE BENEFITS: (GLDR061) (Schedule 1)			
470000	DPW	9,931,871	
472000	Programs Development	255,891	
477000	Operational Services	746,783	
481300	ASD-Materials Management	581,909	11,516,455
SERVICES & SUPPLIES: (GLDR061) (Schedule 1)			
470000	DPW	12,573,613	
472000	Programs Development	343,033	
477000	Operational Services	1,150,765	
481300	ASD-Materials Management	656,269	
Less:	GCO FY 2003-04 per Final FY 2004 Overhead Rate Analysis	(1,924,786)	12,798,893

Notes:

(1) Effective March 1, 2003, Materials Management moved from Operational Services Division to Adiministrative Services Division (ASD). Since Materials Management issued materials to all divisions, it is considered as part of Administrative Support.
(2) Fleet Management is no longer considered a Group but a section that reports to ASD. Besides Fleet Management, ASD functions are Department Overhead. The direct labor costs are for Fleet Management only. (ASD total direct labor less ASD direct labor only = Fleet Management direct labor only.)
(3) Fleet Management is considered "all direct costs" because all of their costs are recuperated through equipment rental rates. Fuel Handling is excluded from the total since it has a separate rate recovering through the Automated Fuel System rate.