

Office of Statewide Reporting and Accounting Policy  
State of Louisiana  
Division of Administration

JOHN BEL EDWARDS  
GOVERNOR



JAY DARDENNE  
COMMISSIONER OF ADMINISTRATION

January 7, 2019

MEMORANDUM

TO: Fiscal Officers

FROM: Afranie Adomako, CPA  
Director of Management & Finance – DOA

SUBJECT: Cost Allocation – 2018 SWCAP

Enclosed is a copy of the negotiated agreement between the U.S. Department of Health & Human Services and the State of Louisiana for the 2018 Statewide Cost Allocation Plan (SWCAP), which is based on the actual costs for the fiscal year ended June 30, 2016. Also enclosed, as an addendum, is the maximum amount that federal programs may be charged for building space per square foot in the listed buildings for each year. Additional worksheets are included for agencies that utilized the Galvez or LaSalle parking garages in FY 2016. These provide the number of parking spaces occupied and the total allowable costs which may be recovered.

I hope this information will be useful in the preparation of your own proposals. If you have questions concerning the attached, please call Mr. Sean Langlois at (225) 342-5509 or Ms. Yuchi Fong at (225) 219-2444.

AA/SL

Enclosure

COST ALLOCATION AGREEMENT  
STATE AND LOCAL GOVERNMENTS

EIN # 1726000720A1

DATE: December 20, 2018

DEPT/AGENCY:  
State of Louisiana  
Division of Administration  
State Capitol Annex  
P.O. Box 94095  
Baton Rouge, LA 70804-9095

FILING REF: The preceding  
Agreement was dated  
September 12, 2017

SECTION I: ALLOCATED COSTS

The central service costs listed in Exhibit A, attached, are approved on a Fixed basis and may be included as part of the costs of the State/local departments and agencies indicated during the fiscal year ended June 30, 2018 for further allocation to Federal grants, contracts, and other agreements performed at those departments and agencies.

SECTION II: BILLED COSTS

In addition to Section I, which provides for services furnished but not billed, the services listed below are furnished and billed to departments and agencies:

1. Unemployment Compensation
2. Office of Risk Management
3. Administrative Services
4. Office of Telecommunications Management (OTM)
5. Office of Aircraft Services (OAS)
6. DOA - Uniform Payroll System
7. Office of State Buildings
8. Reserved for Future Use (formerly OCS)
9. Treasury - Central Banking Services
10. Department of Civil Service
11. Division of Administrative Law
12. Office of Group Benefits (OGB)
13. State Employees Retirement System
14. Reserved for Future Use (formerly LPAA)
15. Human Capital Management
16. Office of State Procurement
17. Office of Technology Services (OTS)

DEPT/AGENCY: State of Louisiana

DATE: December 20, 2018

SECTION III: CONDITIONS

The amounts approved in Section I and the billings for the services listed in Section II are subject to the following conditions:

A. LIMITATIONS: (1) Charges resulting from 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. (2) Such charges represent costs incurred by the State/locality which are legal obligations of the State/locality and are allowable under Title 2 of the Code of Federal Regulations, Part 200 (2 CFR 200). (3) The same costs that are treated as indirect costs are not claimed as direct costs. (4) Similar type of costs are accorded consistent accounting treatment. (5) The information provided by the State/locality which was used to establish this Agreement is not later found to be materially incomplete or inaccurate.

B. ACCOUNTING CHANGES: This Agreement is based on the accounting system purported by the State/locality 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 an allocated cost to a billed cost. Failure to obtain such approval may result in cost disallowances.

C. FIXED AMOUNTS: If fixed amounts are approved in Section I of this Agreement, they are based on an estimate of the costs for the period covered by the Agreement. When the actual costs for this period are determined, adjustments will be made to the amounts of a future year to compensate for the difference between the costs used to establish the fixed amounts and actual costs.

D. BILLED COSTS: Charges for the services listed in Section II will be billed in accordance with rates established by the State/locality. These rates will be based on the estimated costs of providing the services. Adjustments for variances between billed costs and the actual allowable costs of providing the services, as defined by 2 CFR 200, will be made in accordance with procedures agreed to between the State/locality and the Cognizant Agency.

E. USE BY OTHER FEDERAL AGENCIES: This Agreement was executed in accordance with the authority in 2 CFR 200, and should be applied to grants, contracts and other agreements covered by 2 CFR 200, subject to any limitations in Paragraph A above. The State/locality may provide copies of the Agreement to other Federal Agencies to give them early notification of the Agreement.

DEPT/AGENCY: State of Louisiana

DATE: December 20, 2018

F. SPECIAL REMARKS:

As required by 2 CFR 200, State Agencies treat the payments for unused leave for separating employees as general administrative expense that is allocated to all activities of the agency.

Equipment Definition - Equipment means an article of nonexpendable, tangible personal property having a useful life of more than one year and an acquisition cost of \$5,000.00 or more per unit.

ACCEPTANCE

BY THE DEPT/AGENCY:  
State of Louisiana  
Division of Administration  
(DEPT/AGENCY)



(SIGNATURE)

AFRANIE ADOMAKO, CPA  
(NAME)

DIRECTOR OF MANAGEMENT AND FINANCE - DOA  
(TITLE)

12/28/2018  
(DATE)

BY THE COGNIZANT AGENCY ON  
BEHALF OF THE FEDERAL GOVERNMENT  
DEPARTMENT OF HEALTH AND HUMAN SERVICES  
(AGENCY)

Darryl W. Mayes -S

Digitally signed by Darryl W. Mayes -S  
DN: c=US, o=U.S. Government, ou=HHS,  
ou=PSC, ou=People,  
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cn=Darryl W. Mayes -S  
Date: 2018.12.26 10:18:14 -05'00'

(SIGNATURE)

for Arif Karim  
(NAME)

Director, Cost Allocation Services  
(TITLE)

December 20, 2018  
(DATE) 0281

Katherine Tang  
HHS REPRESENTATIVE

(214) 767-5362  
Telephone

STATE OF LOUISIANA  
STATEWIDE COST ALLOCATION PLAN  
CALCULATION OF FIXED COSTS  
FOR FISCAL YEAR 2018

Summary by Department - Exhibit A

CAP Code	Department / Budget Account	Equipment Depreciation	DOA-Genl Counsel	DOA-Commissioner	DOA-Human Resources	DOA-Fin & Support Svcs	DOA-Plan & Budget	DOA-Contractual Review	DOA-Info Services	ISIS-Info Services	HRPR-Info Services
20	100 Executive Office										
21	101 Office of Indian Affairs				(122,016)	56,698	(6,156)	(975)	(29,004)	(7,385)	(8,688)
22	102 Office of Inspector General				(1,545)	(342)	9,415	-	(34)	(52)	-
23	103 Mental Health Advocacy Svc				(26,257)	715	6,405	-	(4,078)	(1,362)	(1,145)
24	107 Office of Computing Svcs				(15,257)	18,888	38,707	-	(9,166)	(2,551)	(2,693)
25	107 State Registrar				(177,083)	(83,403)	(328,667)	-	(101,236)	(8,698)	(2,868)
26	107 Planning & Budget Other				(2,856)	63,031	-	-	(9,148)	(465)	(265)
27	107 CDBG				(20,543)	-	88,474	-	(126,229)	-	(903)
28	107 CDBG-Disaster Recovery				(51,535)	230,327	-	(20,700)	(139,065)	(1,581)	(903)
29	107 Local Govt Assst Prog	18,556			(117,382)	879,952	-	-	(139,065)	(7,067)	(4,037)
30	107 ERP				(4,634)	37,813	-	-	(5,490)	(279)	(160)
31	107 State Land				(85,492)	(316,118)	-	-	(907,829)	(5,207)	(2,602)
32	107 State Buildings				(19,548)	197,325	-	(369)	(37,617)	(1,860)	(1,062)
33	107 Facility Planning				(70,384)	1,353,691	-	(288)	(159,450)	(10,135)	(5,790)
34	107 DOA-OSUP				(13,137)	168,206	-	-	(266,960)	-	-
35	107 LEAF				(35,524)	-	-	-	(68,231)	(41,774)	(1,221)
36	107 Travel Mgmt				-	-	-	-	(5,490)	-	(160)
37	107 E Services				14,535	147,313	-	-	(5,490)	(279)	-
38	107 Office of the CIO				(124,614)	-	-	(2,226)	(69,534)	(3,533)	(2,019)
39	107 TANF				(58,691)	(214,504)	-	-	-	-	-
40	107 CO Special Projects				-	(1,596)	-	-	(2,426)	(3,678)	-
41	107 SGMO				-	17,511	-	-	-	-	-
42	107 DOA Federal Funds Office			2,708	-	-	-	-	-	-	-
43	814 Patients Compensation			-	-	-	-	-	-	-	-
44	109 Office of Coastal Protection & Restor			-	-	-	-	-	-	-	-
45	111 Homeland Security & Emerg Prep			-	-	-	-	-	-	-	-
46	112 Dept of Military Affairs			-	-	-	-	-	-	-	-
47	116 LA Public Defender Board			-	(241)	(11,422)	-	-	-	-	-
48	124 LA Stadium			-	-	-	-	-	-	-	-
49	565 Board of Tax Appeals			-	-	-	-	-	-	-	-
50	129 LA Comm Law Enforce Adm			-	-	-	-	-	-	-	-
51	133 Office of Elderly Affairs		(178,444)	-	-	-	-	-	-	-	-
52	254 LA State Racing Commission			-	34,398	-	-	-	-	-	-
53	255 Office of Financial Institutions			-	-	-	-	-	-	-	-
54	259 LA State Board of Cosmetology			-	188,107	-	-	-	-	-	-
55	130 Dept of Veterans Affairs			-	-	-	-	-	-	-	-
56	131 LA War Veterans Home			-	-	-	-	-	-	-	-
57	132 NE LA War Veterans Home			-	-	-	-	-	-	-	-
58	134 SW LA War Veterans Home			-	-	-	-	-	-	-	-
59	135 NW LA War Veterans Home			-	-	-	-	-	-	-	-
60	136 SE LA War Veterans Home			-	-	-	-	-	-	-	-
61	139 Secretary of State			-	-	-	-	-	-	-	-
62	141 Office of Attorney General			-	-	-	-	-	-	-	-
63	146 L.T. Governor			-	-	-	-	-	-	-	-
64	147 Treasury			-	-	-	-	-	-	-	-
65	Treasury Banking			-	-	-	-	-	-	-	-
66	158 Public Service Commission			-	-	-	-	-	-	-	-
67	160 Agriculture & Forestry			-	-	-	-	-	-	-	-
68	165 Commissioner of Insurance			-	-	-	-	-	-	-	-
69	170 Supreme Court			-	-	-	-	-	-	-	-
70	171 Appeals Court			-	-	-	-	-	-	-	-
71	251 Econ Dev-Office of Secretary			-	-	-	-	-	-	-	-
72	252 Office of Business Development			-	-	-	-	-	-	-	-
73	261 Culture Rec Tourism Office of Sec			-	-	-	-	-	-	-	-
74	262 CRT Library			-	-	-	-	-	-	-	-
75	263 CRT Museum			-	-	-	-	-	-	-	-
76	264 CRT Parks			-	-	-	-	-	-	-	-
77	265 CRT Cultural Development			-	-	-	-	-	-	-	-

STATE OF LOUISIANA  
STATEWIDE COST ALLOCATION PLAN  
CALCULATION OF FIXED COSTS  
FOR FISCAL YEAR 2018

Summary by Department - Exhibit A

CAP Code	Department / Budget Account	Equipment Depreciation	DOA-Genl Counsel	DOA-Commissioner	DOA-Human Resources	DOA-Fin & Support Svcs	DOA-Plan & Budget	DOA-Contractual Review	DOA-Info Services	ISIS-Info Services	HRPR-Info Services
78	267 GRT-Tourism										
79	273 DOT-Administration						45,070	(12,301)	(33,110)	(9,355)	(9,696)
80	274 DOT-Public Improvements						22,390	(13,637)	(57,337)	(21,411)	(15,554)
81	276 DOT-Engineering & Operations						94,583	-	(436)	(660)	-
82	813 Sabine River Authority						41,998	-	(911,592)	(222,598)	(275,251)
83	400 Corrections Admin						-	-	-	-	-
84	401 Phelps Correctional Center						-	(8,467)	(44,944)	(12,548)	(13,197)
85	402 LA State Penitentiary						(4,734)	(3,342)	(14)	(21)	(100,257)
86	405 Raymond Laborde Correctional Center						9,509	(493)	(305,038)	(40,152)	(22,691)
87	406 LA Correctional Inst Women						9,421	(820)	(69,744)	(10,157)	(22,691)
88	407 Wlron Correctional Center						7,878	(1,820)	(58,780)	(9,417)	(18,920)
89	408 Allen Correctional Center						7,878	-	(85)	(129)	-
90	409 Dixon Correctional Institute						7,878	(985)	(107)	(163)	-
91	413 Hunt Correctional Center						7,922	(1,320)	(99,676)	(12,710)	(32,868)
92	414 Wade Correctional Center						7,922	(328)	(129,681)	(17,358)	(42,553)
93	415 Adult Probation & Parole						7,790	(336)	(69,905)	(9,834)	(22,825)
94	416 Rayburn Correctional Center						7,790	-	(154,565)	(13,110)	(52,519)
95	451 Local Housing Adult Offender						12,822	-	(65,379)	(9,495)	(21,277)
96	418 Public Safety Office of Mgmt & Fin						36,259	(6,206)	(1,274)	(1,931)	-
97	419 Office of Motor Vehicles						36,259	(677)	(31,368)	(11,819)	(8,484)
98	421 Office of Legal Affairs						(15,318)	(4,360)	(384,888)	(99,377)	(14,935)
99	422 State Fire Marshal						17,314	(167)	(142,009)	(67,243)	(35,147)
100	423 LA Gaming Control Board						(6,282)	-	(800)	(1,212)	-
101	424 Liquefied Petroleum Gas Comm						49,271	(1,034)	(40,980)	(15,047)	(11,177)
102	425 LA Highway Safety Comm						45,871	(329)	(3,000)	(1,144)	(908)
103	403 Office of Juvenile Justice						44,499	(3,596)	(3,542)	(1,399)	(943)
104	403 Local Housing Juvenile Offender						30,544	-	(4,256)	(3,615)	(673)
105	300 LDH-JPHSA						118,625	(12,246)	(185,791)	(32,088)	(59,252)
106	301 LDH-FLAHS						18,782	-	(186)	(282)	-
107	302 LDH-CAHSA						18,782	-	(38,807)	(11,186)	(11,312)
108	303 LDH-Developmental Disability Council						19,669	-	(42,960)	(17,481)	(11,312)
109	304 LDH-Metro HSD						13,746	(4,421)	(52,365)	(18,127)	(14,544)
110	305 LDH-Metro HSD						18,699	-	(3,062)	(2,373)	(639)
111	306 LDH-Medical Vendor Payments						12,995	-	(34,231)	(14,742)	(8,820)
112	307 LDH-Office of Secretary						144,820	(9,600)	(202,248)	(36,900)	(64,032)
113	309 LDH-SC LA Human Svcs Authority						62,205	-	(36,711)	(55,653)	-
114	310 LDH-NE Delta HSA						11,981	(32,132)	(114,665)	(40,821)	(31,578)
115	320 LDH-Office of Aging & Adult Svcs						16,897	-	(39,119)	(17,047)	(10,022)
116	324 LDH-LA Emergency Response Network						27,454	(6,271)	(25,636)	(8,518)	(7,204)
117	325 LDH-Acadiana Area HSD						15,080	-	(91,412)	(26,840)	(26,529)
118	326 LDH-Office of Behavioral Health						15,080	(703)	(2,062)	(471)	(471)
119	330 LDH-Office of Behavioral Health						13,533	-	(1,140)	(1,140)	-
120	340 LDH-Office of Citizens Dev Disp						60,307	-	(28,357)	(288,991)	(92,581)
121	360 Office for Children/Family Svcs						38,927	(52,983)	(447,857)	(288,991)	(92,581)
122	376 LDH-Imperial Calcaieu HSA						45,982	(28,149)	(350,831)	(76,107)	(108,202)
123	376 LDH-Central Louisiana HSD						174,175	(6,778)	(295,785)	(42,005)	(96,486)
124	377 LDH-Northwest Louisiana HSD						15,218	(36,454)	(814,309)	(176,081)	(251,281)
125	431 Natural Resources-Secretary						15,837	-	(21,000)	(7,162)	(5,858)
126	432 Office of Conservation						15,880	-	(19,494)	(5,731)	(5,666)
127	434 Office of Mineral Resources						254	-	(25,862)	(8,294)	(7,359)
128	435 Office of Coastal Management						55,429	(1,858)	(22,791)	(11,295)	(5,521)
129	440 Office of Revenue						(42,927)	(988)	(40,548)	(14,959)	(11,042)
130	106 Tax Commission						(3,092)	(653)	(16,025)	(4,157)	(4,781)
131	856 DEQ-Office of Environmental Quality						(1,414)	(8,111)	(13,205)	(6,973)	(3,087)
132	856 DEQ-Office of Environmental Quality						18,445	(8,111)	(178,878)	(54,505)	(51,441)
133	474 Workforce Support & Training						75,857	(497)	(9,171)	(3,694)	(2,424)
134	511 Wildlife & Fisheries-Mgmt & Fin						52,866	(9,225)	(149,035)	(33,086)	(45,785)
135	512 Wildlife & Fisheries-Secretary						34,688	(10,258)	(310,428)	(156,657)	(74,536)
							37,338	(630)	(12,247)	(6,372)	(2,895)
								(163)	(68,313)	(34,362)	(16,429)

STATE OF LOUISIANA  
STATEWIDE COST ALLOCATION PLAN  
CALCULATION OF FIXED COSTS  
FOR FISCAL YEAR 2018

Summary by Department - Exhibit A

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136	513 Office of Wildlife	-	-	-	-	-	37,338	(8,876)	(91,831)	(53,283)	(20,401)
137	514 Office of Fisheries	-	-	-	-	-	37,426	(8,825)	(92,129)	(49,481)	(21,411)
138	560 State Civil Service	-	-	-	-	-	14,917	(509)	(32,255)	(7,492)	(9,830)
139	561 Munic Fire Police Civil Service	-	-	-	-	-	16,389	-	(4,798)	(1,886)	(1,279)
140	562 Ethics Administration	-	-	-	-	-	20,894	(655)	(11,127)	(2,405)	(3,434)
141	563 State Police Commission	-	-	-	-	-	16,123	(165)	(2,146)	(673)	(673)
142	571 School Employee Retirement System	-	-	-	-	-	1,319	-	(773)	(417)	-
143	572 LASER	-	-	-	-	-	1,937	-	(2,480)	-	(538)
144	573 Teacher Retirement System	-	-	-	-	-	1,937	-	(3,056)	-	(1,727)
145	575 State Police Retirement System	-	-	-	-	-	2,644	-	(72)	-	(2,128)
146	583 Fire Retirement System	-	-	-	-	-	-	-	-	-	(50)
147	584 Municipal Police Retirement System	-	-	-	-	-	-	-	(6)	(10)	-
148	585 LA St Emp Ret Sys - St Cont	-	-	-	-	-	(3,008)	-	(6)	(12)	-
149	586 Teacher Retirement Sys-State	-	-	-	-	-	(10,625)	(4,726)	(8)	(157)	(239)
150	600 LSU Board	-	-	-	-	-	58,024	(8,427)	-	-	-
151	601 LSU Baton Rouge	-	-	-	-	-	2,198	-	-	-	-
152	602 LSU Alexandria	-	-	-	-	-	8,632	-	-	-	-
153	603 Univ of New Orleans	-	-	-	-	-	12,783	(1,652)	-	-	-
154	604 LSUHSC-New Orleans	-	-	-	-	-	2,729	(13,172)	-	-	-
155	605 LSU Eunice	-	-	-	-	-	4,627	(196)	(5,536)	-	(3,855)
156	606 LSU Shreveport	-	-	-	-	-	8,730	(1,297)	-	-	-
157	607 LSU Agriculture Center	-	-	-	-	-	431	-	-	-	-
158	608 Hebert Law Center	-	-	-	-	-	7,890	(3,182)	(91)	(138)	-
159	609 Penn Biomed Research Center	-	-	-	-	-	9,608	(12,418)	-	-	-
160	610 LSUHSC-Hlth Sci	-	-	-	-	-	5,851	(3,635)	(10,875)	-	(7,572)
161	611 LSUHSC-Shreveport	-	-	-	-	-	(5,851)	-	-	-	-
162	612 Baton Rouge Comm College	-	-	-	-	-	(3,945)	(186)	(1,024)	(162)	(638)
163	614 Southern-Law Center	-	-	-	-	-	11,735	-	(22,432)	(15,619)	(15,619)
164	615 Southern-Board of Suprvs	-	-	-	-	-	2,110	-	(5,608)	-	(3,905)
165	616 Southern-Baton Rouge	-	-	-	-	-	2,067	-	(6,417)	-	(4,488)
166	617 Southern-New Orleans	-	-	-	-	-	2,067	-	-	-	-
167	618 Southern-Shreveport	-	-	-	-	-	1,849	-	-	-	-
168	619 Southern-AG Center	-	-	-	-	-	21,504	(671)	(5,789)	(1,969)	(1,616)
169	620 Board of Supv ULA System	-	-	-	-	-	14,774	(505)	-	-	-
170	621 Nicholls State University	-	-	-	-	-	12,975	(654)	(10,299)	-	(7,171)
171	623 Grambling State University	-	-	-	-	-	14,736	(837)	(18,586)	-	(12,941)
172	625 LA Tech University	-	-	-	-	-	16,594	(499)	(24,489)	-	(17,058)
173	627 McNeese State University	-	-	-	-	-	11,823	(4,026)	(17,597)	-	(12,252)
174	629 University of LA-Morroe	-	-	-	-	-	11,471	(703)	(13,285)	-	(9,236)
175	631 Northwestern State University	-	-	-	-	-	13,761	-	-	-	-
176	634 Southeastern LA University	-	-	-	-	-	19,542	-	-	-	-
177	640 University of LA-Lafayette	-	-	-	-	-	16,433	(2,475)	(31,150)	-	(21,688)
178	641 Delgado Community College	-	-	-	-	-	2,512	-	(18,460)	-	(12,853)
179	643 Nunez Community College	-	-	-	-	-	8,904	(1,492)	(3,379)	-	(2,353)
180	644 Bossier Community College	-	-	-	-	-	6,168	(657)	(10,353)	-	(7,209)
181	645 South LA Community College	-	-	-	-	-	3,174	(163)	-	-	-
182	646 RiverPrn Community College	-	-	-	-	-	4,142	-	-	-	-
183	647 LA Delta Community College	-	-	-	-	-	6,918	-	-	-	-
184	648 LA Technical College	-	-	-	-	-	1,400	(10,718)	-	-	-
185	649 LCTCS	-	-	-	-	-	2,997	(820)	(171)	(259)	-
186	731 Fletcher Tech Comm College	-	-	-	-	-	3,879	-	(2,750)	-	(1,915)
187	751 SOWELA Tech Comm College	-	-	-	-	-	34,397	-	(3,721)	-	(2,591)
188	653 School for Deaf & Visually Impaired	-	-	-	-	-	34,397	(164)	(67,976)	(20,523)	(19,593)
189	655 LA Special Education Ctr	-	-	-	-	-	32,550	(1,963)	(47,563)	(13,115)	(14,005)
190	657 LA School Math Science & Arts	-	-	-	-	-	34,757	(163)	(24,171)	(5,446)	(7,406)
191	662 Educational TV Authority	-	-	-	-	-	30,782	-	(17,094)	(4,643)	(5,050)
192	666 BR Elern & Secondary Education	-	-	-	-	-	36,701	-	(5,471)	(2,339)	(1,414)
193	671 Board of Regents	-	-	-	-	-	51,986	(9,768)	(66,794)	(30,925)	(16,698)

STATE OF LOUISIANA  
STATEWIDE COST ALLOCATION PLAN  
CALCULATION OF FIXED COSTS  
FOR FISCAL YEAR 2018

Summary by Department - Exhibit A

CAP Code	Department / Budget Account	Equipment Depreciation	DOA-Genl Counsel	DOA-Commissioner	DOA-Human Resources	DOA-Fin & Support Svcs	DOA-Plan & Budget	DOA-Contractual Review	DOA-Info Services	ISIS-Info Services	HRPR-Info Services
194	6/23 NO Center for Creative Arts	-	-	-	-	-	-	-	-	-	-
195	6/78 DOE-State Activities	-	-	-	-	-	39,000	(487)	(20,326)	(4,155)	(6,329)
196	6/81 Sudogreane Assistance	-	-	-	-	-	65,098	(13,882)	(114,292)	(55,570)	(27,943)
197	6/82 Recovery School District	-	-	-	-	-	33,234	(23,460)	(12,253)	(18,575)	-
198	6/95 Minimum Foundation Program	-	-	-	-	-	60,507	-	(77,821)	(45,940)	(17,102)
199	6/97 Non-Public Educational Assistance	-	-	-	-	-	60,649	-	(2,603)	(3,946)	-
200	6/99 Special School Districts	-	-	-	-	-	18,658	-	(159)	(242)	-
201	710 Capital Area Technical College	-	-	-	-	-	33,767	(1,474)	(29,297)	(10,949)	(7,945)
202	730 South Central LA Technical College	-	-	-	-	-	-	-	-	-	-
203	734 SCLC-River Parish Campus	-	-	-	-	-	-	-	-	-	-
204	740 Acadiana Technical College	-	-	-	-	-	-	-	(3,865)	-	(2,691)
205	760 Central LA Technical Community College	-	-	-	-	-	2,997	-	(4,170)	-	(2,903)
206	770 Northwest LA Technical College	-	-	-	-	-	-	-	(3,523)	-	(2,453)
207	780 Northeast LA Technical College	-	-	-	-	-	-	-	-	-	-
208	787 LCTCS Online	-	-	-	-	-	-	-	-	-	-
209	788 Northshore Technical Community College	-	-	-	-	-	1,939	-	(72)	-	(50)
210	790 Thibodaux Training Academy	-	-	-	-	-	3,174	(327)	(2,642)	(7,716)	(1,840)
211	860 Clean Water State Rev Fund	-	-	-	-	-	(15,351)	-	(5,080)	(150)	-
212	861 Safe Drinking Water	-	-	-	-	-	1,055	-	(89)	(150)	-
213	862 LA Gulf Opportunity	-	-	-	-	-	(3,596)	-	(360)	(545)	-
214	796 Central Regional Laundry	-	-	-	-	-	-	-	-	-	-
215	800 Office of Group Benefits	-	(879,796)	447,395	186,543	878,514	16,973	(81,259)	(62,567)	(10,259)	(4,915)
216	804 Office of Risk Mgmt	-	(77,584)	(492,493)	36,248	54,530	38,930	(40,843)	(85,732)	(11,491)	(4,915)
217	805 Administrative Services	-	-	(65,586)	14,009	(124,506)	(11,903)	-	(39,764)	(6,031)	(1,212)
218	806 LA Property Assistance Agency	-	(45,000)	(22,276)	(16,293)	(89,359)	27,362	-	(73,762)	(3,136)	(3,030)
219	807 Federal Property Assistance	-	-	(5,141)	(8,169)	(101,881)	20,386	-	(17,298)	(1,840)	(539)
220	808 Office of Telecommunications Mgmt	-	37,194	(68,057)	(17,139)	(170,698)	(13,452)	(162)	(138,714)	(23,059)	(4,781)
221	811 Prison Enterprises	-	-	-	-	-	9,819	(841)	(19,117)	(5,726)	(5,521)
222	815 Office of Technology Svcs	-	(43,669)	969,471	-	1,319,709	59,148	-	(134,135)	(5)	(48,277)
223	816 Administrative Law	-	-	-	-	-	25,048	-	(12,236)	(2,668)	(3,771)
224	820 DOA State Procurement	-	(324,442)	47,794	-	66,658	30,426	-	-	-	-
225	821 DOA Human Capital Management	-	(86,613)	430,592	(813)	41,909	9,185	-	(6,474)	(1,308)	(289)
226	829 Office of Aircraft Services	-	-	(1,714)	(959,137)	(53,046)	19,010	-	(115,330)	(21)	(41,072)
227	906 District Attorney	-	-	-	-	1,909	20,809	-	(14)	(21)	-
228	933 Governor Conference	-	-	-	-	40	(3,327)	-	(419)	(636)	-
229	977 DOA Debt Service	-	-	-	-	33,578	(2,092)	-	-	-	-
230	ARRA	-	-	-	-	-	-	-	-	-	-
231	OTHER	-	2,518,238	-	-	-	109,323	(21,813)	(92,403)	(8,305)	(60,523)
Total		18,556	919,884	549,247	(1,422,875)	4,593,173	3,970,483	(734,926)	(11,308,912)	(2,774,073)	(2,741,011)



STATE OF LOUISIANA  
STATEWIDE COST ALLOCATION PLAN  
CALCULATION OF FIXED COSTS  
FOR FISCAL YEAR 2018

Summary by Department - Exhibit A

CAP Code	Department / Budget Account	DOA-Rep'g & Accounting	DOA-Internal Audit	DOA-State Purchasing	DOA-Facility Planning	Sec of State (139)	Legislative Auditor	Unemp Comp Claims Admin	Dept of Treasury (147)	Total
20	100 Executive Office	982	-	(5,326)	3,050	20,331	472,060	2,660	5,378	381,612
21	101 Office of Indian Affairs	(14)	-	-	-	-	-	-	18	7,446
22	102 Office of Inspector General	173	-	(173)	1,017	(1,566)	-	-	1,111	(25,159)
23	103 Mental Health Advocacy Svc	337	-	(346)	4,067	-	-	(282)	1,925	33,628
24	107 Office of Computing Svcs	(1,478)	-	(13,296)	-	-	-	-	(3,633)	(718,363)
25	107 State Registrar	737	-	(653)	-	-	-	-	495	43,254
26	107 Planning & Budget Other	-	-	-	-	-	-	-	-	-
27	107 CDBG	1,854	-	(3,054)	(1,316)	-	-	-	1,133	159,696
28	107 CDBG-Disaster Recovery	(33,602)	-	(4,315)	(2,632)	-	(299)	-	7,116	598,080
29	107 Local Govt Asset Prog	442	-	-	-	-	-	-	297	26,277
30	107 ERP	-	-	-	-	-	-	-	297	26,277
31	107 State Land	2,459	-	(623)	(1,316)	-	(15,085)	-	(2,175)	(1,504,065)
32	107 State Buildings	15,583	-	(90,178)	-	-	-	-	1,568	176,730
33	107 Facility Planning	-	-	-	1,185,058	-	-	-	10,384	845,082
34	107 DOA-OSUP	3,391	-	(138)	-	-	-	-	-	918,097
35	107 LEAF	-	-	-	-	-	-	-	38,224	(9,489)
36	107 Travel Mgmt	1,422	-	-	-	-	-	-	1,124	154,408
37	107 E Services	(601)	-	(35)	-	-	-	-	-	-
38	107 Office of the CIO	(601)	-	-	-	-	-	-	(1,476)	(477,231)
39	107 TANF	-	-	-	-	-	-	-	-	-
40	107 CO Special Projects	(625)	-	-	-	-	-	-	1,767	(6,558)
41	107 SGM0	-	-	-	-	-	-	-	-	-
42	107 DOA Federal Funds Office	163	-	-	-	-	-	-	138	20,520
43	814 Patients Compensation	-	-	-	-	-	-	-	(11)	(10,422)
44	109 Office of Coastal Protection & Restor	(5,613)	52	(46,400)	2,451	-	27,538	(611)	844	(110,239)
45	111 Homeland Security & Emg Prep	33,432	-	(8,362)	1,017	-	(283,256)	1,034	46,319	(373,269)
46	112 Dept of Military Affairs	10,177	-	(232,271)	-	-	143,256	1,798	38,136	(262,899)
47	116 LA Public Defender Board	2,931	-	(2,002)	1,017	-	(219,983)	704	1,021	(203,480)
48	124 LA Stadium	-	-	-	-	-	161,203	-	75	198,332
49	565 Board of Tax Appeals	136	-	(1,902)	1,017	-	8,292	(23)	1,064	36,678
50	129 LA Comm Law Enforce Adm	2,868	-	(2,456)	2,033	-	103,796	1,055	8,360	44,001
51	133 Office of Elderly Affairs	3,892	38,269	(8,331)	1,017	-	(16,318)	(95)	2,657	(231,882)
52	254 LA State Racing Commission	1,138	-	(8,331)	1,017	-	16,318	3,130	7,585	36,580
53	255 Office of Financial Institutions	1,124	-	(3,182)	6,100	69,465	(513,294)	-	6,800	(249,226)
54	259 LA State Board of Cosmetology	-	-	-	-	-	(18,275)	-	1	17,622
55	130 Dept of Veterans Affairs	831	105	(5,188)	2,033	-	466,682	-	7,348	465,637
56	131 LA War Veterans Home	1,143	-	(14,136)	-	-	-	1,309	7,450	(38,001)
57	132 NE LA War Veterans Home	1,150	-	(14,708)	-	-	-	803	7,450	(38,001)
58	134 SW LA War Veterans Home	1,096	-	(22,958)	-	-	-	1,163	6,485	(47,518)
59	135 NW LA War Veterans Home	1,160	-	(18,073)	-	-	-	251	6,523	(54,668)
60	136 SE LA War Veterans Home	1,138	-	(6,541)	-	-	-	197	5,804	(47,519)
61	139 Secretary of State	-	-	-	-	-	-	141	6,276	(36,502)
62	141 Office of Attorney General	6,015	-	(88,005)	11,482	4,717,675	-	(222)	40,607	4,717,675
63	146 L.T. Governor	392	-	(519)	1,017	31,997	211,461	-	1,583	42,016
64	147 Treasury	-	-	-	-	-	-	-	6,775	6,775
65	Treasury Banking	-	-	-	-	-	-	-	1,715,478	1,715,478
66	158 Public Service Commission	907	-	(9,408)	11,183	-	(14,546)	-	6,009	666,314
67	160 Agriculture & Forestry	5,966	-	(45,669)	1,017	-	30,656	3,326	39,671	(246,739)
68	165 Commissioner of Insurance	2,794	-	(8,722)	717	(522)	65,340	881	15,237	(19,386)
69	170 Supreme Court	10,624	-	-	-	-	21,265	336	29	18,469
70	171 Apprais Court	3,716	-	-	-	-	(19,215)	1,128	-	(14,370)
71	251 Econ Dev-Office of Secretary	1,945	-	(7,554)	2,033	12,988	580,011	13	2,441	550,561
72	252 Office of Business Development	2,028	-	(3,976)	(299)	-	-	1,785	6,391	(34,759)
73	261 Culture Rec Tourism Office of Sec	482	-	(553)	3,349	-	233,796	712	4,210	222,894
74	262 CRT Library	612	-	(726)	-	7,164	-	-	8,848	(11,388)
75	263 CRT Museum	674	-	(9,337)	1,017	-	-	1,829	4,210	(34,129)
76	264 CRT Parks	2,709	-	(42,665)	3,050	-	-	5,173	16,950	(164,288)
77	265 CRT Cultural Development	523	-	(1,522)	-	-	-	(195)	3,351	(20,133)

STATE OF LOUISIANA  
STATEWIDE COST ALLOCATION PLAN  
CALCULATION OF FIXED COSTS  
FOR FISCAL YEAR 2018

Summary by Department - Exhibit A

GAP Code	Department / Budget Account	DOA-Repng & Accounting	DOA-Internal Audit	DOA-State Purchasing	DOA-Facility Planning	Sec of State (139)	Legislative Auditor	Unemp Comp Claims Admin	Dept of Treasury (147)	Total
78	267 CRT Tourism	2,909	-	(6,521)	1,017	-	-	56	8,432	(13,498)
79	273 DOT-Administration	5,819	105	-	-	-	685,397	81	19,769	625,623
80	274 DOT-Public Improvements	-	-	(450,032)	(299)	-	-	-	538	94,025
81	276 DOT-Engineering & Operations	52,645	-	-	-	-	-	6,531	(27,222)	(1,785,829)
82	813 Sabine River Authority	-	-	-	-	-	-	-	-	-
83	400 Corrections Admin	8,776	52	(15,635)	1,017	37,613	229,531	(94)	-	(94)
84	401 Pheipus Correctional Center	2	-	-	-	-	-	563	9,012	201,461
85	402 LA State Penitentiary	13,696	-	(136,531)	-	-	-	(1,794)	(11)	(6,572)
86	405 Raymond Laborde Correctional Center	3,152	-	(16,736)	-	-	-	4,220	33,412	(524,482)
87	406 LA Correctional Inst Women	2,133	-	(14,299)	-	-	-	873	7,877	(98,498)
88	407 Wm Correctional Center	1,690	-	-	-	-	-	270	8,021	(84,935)
89	408 Allen Correctional Center	1,646	-	-	-	-	-	-	43	9,396
90	409 Dixon Correctional Institute	4,478	-	(36,072)	-	-	-	4,233	10,349	(155,369)
91	413 Hunt Correctional Center	5,831	-	(42,066)	-	-	-	7,761	15,057	(196,407)
92	414 Wade Correctional Center	2,756	-	(26,188)	-	-	-	(1,617)	7,599	(112,421)
93	415 Adult Probation & Parole	6,929	-	(24,581)	22,666	-	-	(1,268)	9,694	(199,301)
94	416 Rayburn Correctional Center	2,569	-	(28,660)	-	-	-	(235)	6,744	(107,944)
95	451 Local Housing Adult Offender	12,318	-	-	-	-	-	-	142	15,872
96	418 Public Safety Office of Mgmt & Fin	3,904	-	(22,181)	-	1,259	58,646	2,469	5,433	33,442
97	419 Office of State Police	31,051	-	(44,831)	25,416	-	-	-	89,314	(517,928)
98	420 Office of Motor Vehicles	6,603	-	(10,681)	22,366	-	(45,373)	-	68,544	(185,794)
99	421 Office of Legal Affairs	(110)	-	(104)	-	-	-	-	(562)	(9,070)
100	422 State Fire Marshal	2,838	-	(28,531)	5,383	-	(195,860)	-	16,436	(218,709)
101	423 LA Gaming Control Board	87	-	(450)	1,017	-	(94,638)	-	1,034	(52,358)
102	424 Liquefied Petroleum Gas Comm	81	-	(277)	-	-	-	-	1,175	(40,967)
103	425 LA Highway Safety Comm	2,007	-	(830)	12,200	-	(222,097)	1,891	20,870	(491,322)
104	403 Office of Juvenile Justice	9,577	-	(54,930)	-	-	-	-	30	118,387
105	452 Local Housing Juvenile Offender	200	-	-	-	-	-	2,312	9,197	(29,500)
106	300 LDH-JPHSA	1,514	-	-	2,033	-	189,574	(1,352)	15,538	136,835
107	301 LDH-FLAHS	2,566	-	(13,385)	1,017	-	(4,489)	(222)	10,612	(74,184)
108	302 LDH-CAHSA	1,857	-	(11,102)	16,684	-	(49,743)	818	(5,025)	(107,994)
109	303 LDH-Developmental Disability Council	24,541	-	(19,208)	-	-	-	531	26,410	(201,618)
110	304 LDH-Metro HSD	1,857	-	-	-	111,372	2,017,135	(632)	19,707	1,982,399
111	305 LDH-Medical Vendor Admin	836,969	209	-	5,383	-	(4,778)	(4,504)	9,226	(58,009)
112	306 LDH-Medical Vendor Payments	7,355	-	(14,315)	2,033	-	6,133	(306)	5,520	(17,682)
114	309 LDH-SC LA Human Svcs Authority	1,997	-	(7,766)	418	-	-	-	20,219	(157,991)
115	310 LDH-NE Delta HSA	1,265	-	(6,456)	4,784	-	-	609	10,835	(10,835)
116	320 LDH-Office of Aging & Adult Svcs	3,632	-	(62,725)	(299)	-	-	6,920	150,212	(942,208)
117	324 LDH-LA Emergency Response Network	201	-	(380)	-	-	-	-	15,214	(546,531)
118	326 LDH-Acadiana Area HSD	1,546	-	(7,347)	39,767	-	48,539	-	6,771	16,771
119	326 LDH-Office of Public Health	27,818	-	(356,085)	2,033	-	15,623	-	53,319	(546,531)
120	330 LDH-Office of Behavioral Health	19,652	-	(120,786)	(6,163)	-	63,941	311	26,632	(356,325)
121	340 LDH-Office of Citizen's Dev Disp	14,218	-	(59,892)	81,749	-	361,793	11,172	121,589	(777,116)
122	360 Office for Children/Family Svcs	(73,786)	314	(230,359)	-	54,362	-	-	5,451	(14,556)
123	375 LDH-Imperial Calcasieu HSA	940	-	(2,144)	2,033	-	9,450	107	5,070	1,468
124	376 LDH-Central Louisiana HSD	1,373	-	(1,522)	1,434	-	8,324	-	6,017	(17,927)
125	377 LDH-Northwest Louisiana HSD	1,385	-	(9,473)	2,033	15,636	(623,599)	-	2,196	(632,907)
126	431 Natural Resources-Secretary	990	105	(17,918)	10,466	-	-	6	7,880	(83,627)
127	432 Office of Conservation	2,184	-	(37,004)	(299)	-	-	(2)	4,310	(38,520)
128	434 Office of Mineral Resources	1,277	-	(6,433)	4,067	-	-	529	2,021	(29,271)
129	435 Office of Coastal Management	852	-	(8,958)	3,767	-	-	(551)	47,662	289,121
130	440 Office of Revenue	11,219	52	(29,090)	1,017	6,051	536,495	(20)	3,806	(55,622)
131	106 Tax Commission	448	-	(6,122)	14,532	-	(4,789)	(20)	23,074	(118,699)
132	856 DEC-Office of Environmental Quality	11,010	157	(16,340)	1,017	-	10,061	5,079	67,324	89,127
133	474 Workforce Support & Training	23,897	52	(58,332)	1,017	-	246,041	(158)	3,054	256,428
134	511 Wildlife & Fisheries-Mgmt & Fin	907	-	(7,076)	3,050	-	-	319	2,092	(80,190)
135	512 Wildlife & Fisheries-Secretary	4,607	-	(8,329)	-	-	-	-	-	-

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CAP Code	Department / Budget Account	DOA-Rep'g & Accounting	DOA-Internal Audit	DOA-State Purchasing	DOA-Facility Planning	Sec of State (139)	Legislative Auditor	Unemp Comp Claims Admin	Dept of Treasury (147)	Total
136	513 Office of Wildlife	6,470	-	(36,746)	6,899	-	-	-	(484)	(161,116)
137	514 Office of Fisheries	2,550	-	(17,369)	(599)	-	-	-	(3,078)	(150,916)
138	560 State Civil Service	1,251	-	(6,364)	1,017	-	5,820	-	6,883	(26,562)
139	561 Munic Fire Police Civil Service	223	-	(450)	1,017	-	(5,148)	-	1,551	5,619
140	562 Ethics Administration	492	-	(2,871)	1,017	-	-	296	2,059	4,264
141	563 State Police Commission	50	-	-	-	-	-	-	399	13,172
142	571 School Employee Retirement System	17,346	-	-	-	-	96,570	(246)	-	113,678
143	572 LASER	117,455	-	-	-	-	-	(73)	-	115,185
144	573 Teacher Retirement System	195,416	-	-	-	-	-	-	-	192,097
145	575 State Police Retirement System	3,893	-	-	-	-	8,136	-	-	14,552
146	583 Fire Retirement System	-	-	-	-	-	-	-	-	-
147	584 Municipal Police Retirement System	-	-	-	-	-	-	-	-	-
148	585 LA St Emp Ret Sys - St Cont	-	-	-	-	-	-	-	-	-
149	586 Teacher Retirement Sys-State	-	-	-	-	-	-	-	-	-
150	600 LSU Board	(512)	-	(116)	-	-	-	-	(4)	(20)
151	601 LSU Baton Rouge	83,474	-	(171,937)	-	12,973	119,475	-	(9)	(3,032)
152	602 LSU Alexandria	2,027	-	(4,905)	-	-	315,241	6,141	77	109,318
153	603 Univ of New Orleans	9,473	-	(25,702)	-	-	(29,990)	12,322	-	301,723
154	604 LSUHSC-New Orleans	50,753	-	(24,042)	-	-	96,708	(498)	-	(31,168)
155	605 LSU Eunice	1,644	-	(5,484)	-	-	279,432	7,114	-	94,571
156	606 LSU Shreveport	3,619	-	(6,289)	-	-	122,978	8,644	-	314,398
157	607 LSU Agriculture Center	12,163	-	(19,371)	(1,316)	-	73,648	(827)	-	122,432
158	608 Hebert Law Center	(2,345)	-	(408)	3,349	-	-	2,608	-	63,874
159	609 Penn Biomed Research Center	4,130	-	(4,384)	-	-	(26,159)	2	-	6,287
160	610 LSUHSC-Hlth Sci	5,737	-	(24,997)	(5,146)	4,037	-	2	-	(29,274)
161	611 LSUHSC-Shreveport	(9,110)	-	(15,788)	2,451	-	202,964	(26,383)	43	(3,004)
162	612 Baton Rouge Comm College	5,208	-	(17,395)	5,682	-	(30,195)	326,795	-	141,676
163	614 Southern-Law Center	1,159	-	(2,271)	-	-	180,694	7,896)	-	(54,700)
164	615 Southern-Board of Suprvs	527	-	(2,617)	1,017	-	(100,803)	4,940	-	166,656
165	616 Southern-Baton Rouge	9,814	-	(11,853)	(1,316)	-	1,152,476	-	79	(107,767)
166	617 Southern-New Orleans	2,958	-	(6,727)	1,017	4,938	147,713	3,067	-	1,145,527
167	618 Southern-Shreveport	2,739	-	(6,551)	2,333	-	(11,673)	385	-	121,110
168	619 Southern-AG Center	780	-	(4,589)	-	-	(5,687)	498	-	(15,486)
169	620 Board of Supv ULA System	306	-	(450)	3,050	-	-	-	-	(1,980)
170	621 Nicholls State University	7,803	-	(17,899)	(1,316)	-	170,773	-	1,349	186,540
171	623 Grambling State University	7,264	-	(8,688)	-	-	326,795	2,080	-	331,699
172	625 LA Tech University	15,777	-	(23,894)	-	-	210,468	3,270	-	207,165
173	627 McNeese State University	7,403	-	(19,515)	-	-	88,612	1,624	-	64,491
174	629 University of LA-Monroe	11,919	-	(28,565)	(299)	-	434	(1,151)	-	(38,291)
175	631 Northwestern State University	9,297	-	(26,484)	1,166	-	21,745	1,723	-	(15,477)
176	634 Southeastern LA University	12,984	-	(35,764)	2,033	-	165,348	866	-	138,459
177	640 University of LA-Lafayette	29,669	-	(57,419)	3,349	-	502,745	(677)	-	495,082
178	641 Delgado Community College	10,550	-	(18,093)	5,083	-	410,772	1,889	-	372,488
179	643 Nunez Community College	1,543	-	(2,812)	1,166	-	108,969	(1,334)	-	48,495
180	644 Bossier Community College	4,697	-	(6,463)	-	870	223,363	(1,023)	-	219,017
181	645 South LA Community College	3,651	-	(18,093)	3,349	-	12,812	628	-	2,767
182	646 RiverPrn Community College	879	-	(2,330)	(2,632)	-	110,466	(33)	-	105,512
183	647 LA Delta Community College	2,148	-	(5,103)	(2,932)	-	(13,860)	(33)	-	(14,966)
184	648 LA Technical College	4,699	-	998	(1,616)	-	(48,086)	3,520	-	(46,513)
185	649 LCTCS	4,699	-	(5,435)	-	(2,443)	-	(1,114)	107	(4,531)
186	731 Fletcher Tech Comm College	1,048	-	(1,743)	-	-	161,632	1,282	-	159,994
187	751 SOWELA Tech Comm College	2,219	-	(11,063)	-	-	(70,097)	(319)	-	(72,779)
188	653 School for Deaf & Visually Impaired	2,101	-	(16,083)	-	8,568	(111,823)	257	-	(122,842)
189	655 LA Special Education Ctr	1,710	-	(3,072)	-	-	18,781	395	-	(46,997)
190	657 LA School Math Science & Arts	834	-	(6,854)	-	-	2,065	(179)	14,101	(31,173)
191	662 Educational TV Authority	687	-	(899)	-	-	2,378	20	12,399	(31,173)
192	666 BR Elern & Secondary Education	3,514	-	(3,009)	1,017	920	-	-	4,303	(1,749)
193	671 Board of Regents	33,151	52	(38,884)	4,067	13,699	1421	-	1,341	23,025
							185,814	451	23,572	551,707

STATE OF LOUISIANA  
 STATEWIDE COST ALLOCATION PLAN  
 CALCULATION OF FIXED COSTS  
 FOR FISCAL YEAR 2018

Summary by Department - Exhibit A

CAP Code	Department / Budget Account	DOA-Rep'g & Accounting	DOA-Internal Audit	DOA-State Purchasing	DOA-Facility Planning	Sec of State (139)	Legislative Auditor	Unemp Comp Claims Admin	Dept of Treasury (147)	Total
194	673 MO Center for Creative Arts	920	-	(8,464)	1,166	-	20,077	13	3,484	24,898
195	678 DOE-State Activities	12,024	(2,259)	(22,777)	1,017	10,117	456,648	(691)	48,631	356,122
196	681 Subgrantee Assistance	111,200	-	-	-	-	-	-	9,570	99,717
197	682 Recovery School District	21,547	-	(2,559)	-	-	(80,478)	4,347	(8,446)	(145,945)
198	695 Minimum Foundation Program	343,451	-	-	-	-	-	-	398,852	20,175
199	697 Non-Public Educational Assistance	1,876	-	(3,355)	-	-	-	3	6,816	(11,481)
200	699 Special School Districts	955	-	-	-	-	-	-	-	-
201	710 Capital Area Technical College	-	-	(4,045)	-	-	215,473	1,763	-	207,798
202	730 South Central LA Technical College	-	-	(35)	-	-	-	-	-	(35)
203	734 SCLTC-River Parish Campus	1,163	-	-	-	-	-	-	-	-
204	740 Acadiana Technical College	-	-	-	-	-	-	-	-	-
205	760 Central LA Technical Community College	963	-	(4,747)	-	-	138,232	4,707	-	135,079
206	770 Northwest LA Technical College	1,283	-	(3,232)	(1,316)	-	(11,280)	698	-	(18,507)
207	780 Northeast LA Technical College	-	-	-	-	-	-	-	-	-
208	787 LCTCS Online	95	-	(13,948)	-	-	-	-	-	(13,948)
209	788 Northshore Technical Community College	1,406	-	(2,282)	(1,316)	-	73,866	(67)	-	(12,036)
210	790 Thibodaux Training Academy	(530)	-	(3,412)	-	-	-	-	(2,617)	(3,559)
211	860 Clean Water State Rev Fund	7,340	-	-	-	-	-	-	143	(35,042)
212	861 Safe Drinking Water	3,058	-	-	-	-	-	-	377	8,289
213	862 LA Gulf Opportunity	-	-	-	-	-	-	-	-	(1,066)
214	796 Central Regional Laundry	-	-	-	-	-	-	-	-	-
215	800 Office of Group Benefits	142,350	(216,712)	(11,375)	(1,316)	-	112,210	(2,747)	5,211	518,249
216	804 Office of Risk Mgmt	13,729	(26,420)	(1,068)	-	-	(87,234)	-	3,173	(881,170)
217	805 Administrative Services	(665)	-	(7,278)	(1,316)	-	-	(484)	(1,574)	(246,311)
218	806 LA Property Assistance Agency	591	1,443	15,853	-	-	-	51	2,849	(204,628)
219	807 Federal Property Assistance Agency	231	(12,388)	12,469	-	-	-	(43)	1,554	(112,615)
220	808 Office of Telecommunications Mgmt	(4,524)	-	156,155	-	-	16,011	(105)	(9,581)	(240,851)
221	811 Prison Enterprises	3,037	-	(388,678)	-	-	-	-	3,203	(403,931)
222	815 Office of Technology Svcs	32,038	144,933	-	2,333	-	12,329	-	106,313	2,420,190
223	816 Administrative Law	787	-	(5,945)	2,033	30,836	-	(741)	2,087	35,431
224	820 DOA State Procurement	794	39,650	-	-	-	-	-	3,268	(135,851)
225	821 DOA Human Capital Management	2,325	-	-	-	-	-	-	8,793	406,191
226	829 Office of Aircraft Services	177	-	(2,317)	-	-	-	-	272	(46,480)
227	906 District Attorney	2,671	-	-	-	-	-	-	1,631	(1,090,362)
228	933 Governor Conference	53	-	-	-	-	-	-	11	(3,258)
229	977 DOA Debt Service	9,103	-	-	-	-	-	-	77	39,611
230	ARRA	-	-	-	-	-	(53,454)	-	-	(53,454)
231	OTHER	339,650	93,944	(4,301)	35,165	96,762	12,332,824	4,459	4,154	15,347,174
	<b>Total</b>	<b>2,959,371</b>	<b>266,371</b>	<b>(3,927,087)</b>	<b>1,630,536</b>	<b>5,285,102</b>	<b>23,279,544</b>	<b>108,949</b>	<b>4,006,521</b>	<b>24,655,851</b>

## 2018 MAXIMUM ALLOWABLE RATES FOR CHARGING FEDERAL PROGRAMS

The following are the maximum allowable per square foot rates for federal programs:

1. Bienville	\$13.052
2. Iberville	\$12.796
3. DHH/Office of Public Health Lab (formerly DEQ Lab)	\$20.224
4. Galvez	\$9.018
5. Livingston	\$10.080
6. Claiborne	\$10.957
7. LaSalle	\$9.112
8. Information Services Building	\$22.396
9. New Supreme Court (400 Royal Street)	\$17.621
10. First Circuit (Legislative Auditor)	\$10.667
11. Harvey State Office Building – New Orleans	\$6.943
12. Mental Health – Champion	\$9.884
13. Mary Allen Shreveport State Office Building	\$6.455
14. Second Circuit	\$17.521
15. Capitol Building	\$12.852
16. Capitol Annex	\$7.496
17. Pentagon Courts	\$11.082
18. Library	\$6.490
19. Lafayette Brandywine	\$7.873
20. Poydras	\$11.443
21. Alexandria State Office Building	\$9.307

2018 MAXIMUM ALLOWABLE RATES FOR CHARGING FEDERAL PROGRAMS

22. Northeast Louisiana State Office Building \$5.907

The following are the maximum allowable rates per parking spot for federal programs:

23. Galvez Parking Garage \$543.626

24. LaSalle Parking Garage \$491.149

State of Louisiana  
 Federal Allowable Cost Based on Number of Parking Spots Occupied  
 FY 2016 Actuals for use in FY 2018

**LaSalle Garage**

Agency	Adjusted Daily Average	Federal Rate per Parking Space (Annual)	Federal Rate per Parking Space (Monthly)	Allowable Costs Eligible for Federal Recovery
DNR - 431	180	491.149	40.929	88,407
Revenue - 440	333	491.149	40.929	163,553
DCFS - 360	263	491.149	40.929	129,172
State Library (CRT) - 262	2	491.149	40.929	982
Board of Tax Appeals - 126	4	491.149	40.929	1,965
Gaming Control Board - 423	4	491.149	40.929	1,965
DOA/DRU (CDBG)	58	491.149	40.929	28,487
Mental Health Advocacy Svcs - 103	1	491.149	40.929	491
Office of Technology Services - 815	68	491.149	40.929	33,398
Board of Ethics - 562	30	491.149	40.929	14,734
Public/Other	791	491.149	40.929	388,499
	1,734			851,652

State of Louisiana  
 Federal Allowable Cost Based on Number of Parking Spots Occupied  
 FY 2016 Actuals for use in FY 2018

**Galvez Garage**

Agency	Adjusted Daily Average	Federal Rate per Parking Space (Annual)	Federal Rate per Parking Space (Monthly)	Allowable Costs Eligible for Federal Recovery
DHH - 307	560	543.626	45.302	304,431
Env Quality - 850	349	543.626	45.302	189,725
DNR - 431	5	543.626	45.302	2,718
Public Svc Comm - 158	40	543.626	45.302	21,745
LACLE - 129	24	543.626	45.302	13,047
La Public Defend Bd - 116	0	543.626	45.302	-
Inspector General - 102	8	543.626	45.302	4,349
State Museum - 263	0	543.626	45.302	-
Legislative Auditor	28	543.626	45.302	15,222
LOSFA - 661	44	543.626	45.302	23,920
Veteran's Affairs - 130	23	543.626	45.302	12,503
Office of Technology Services - 815	52	543.626	45.302	28,269
Public/Other	561	543.626	45.302	304,974
	1,694			920,902