

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 – 2019 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 2019 Statewide Cost Allocation Plan (SWCAP), which is based on the actual costs for the fiscal year ended June 30, 2017. 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 2017. 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 21, 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
December 20, 2018

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, 2019 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 21, 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.

STATE OF LOUISIANA
STATEWIDE COST ALLOCATION PLAN
CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2019

Summary by Department - Exhibit A

CAP Code	Department / Budget Account	Equipment Depreciation	DOA-Gen'l Counsel	DOA-Commissioner	DOA-Human Resources	DOA-Fin & Support Svcs	DOA-Plan & Budget	DOA-Contractual Review	DOA-Rep'tg & Accounting	DOA-Internal Audit	DOA-State Purchasing
17	100 Executive Office										
18	101 Office of Indian Affairs				106,502	146,083	19,417	(1,102)	711		(5,752)
19	102 Office of Inspector General				1,551	1,703	18,134		(14)		(14)
20	103 Mental Health Advocacy Svc				(3,514)	7,908	17,679	(69)	128		(322)
21	107 Office of Computing Svcs				37,765	65,507	31,630		308		(322)
22	107 State Registrar										
23	107 Planning & Budget Other				7,756	65,298			202	142	(644)
24	107 CDBG										
25	107 CDBG-Disaster Recovery				4,200	2,972		(8,145)	129		(1,721)
26	107 Local Govt Asst Prog	18,556			63,775	(297,236)				6,747	(3,682)
27	107 ERP				2,621	39,167			121		
28	107 State Land										
29	107 State Buildings				12,090						
30	107 Facility Planning				113,239						
31	107 DOA-OSUP				4,654						
32	107 LEAF										
33	107 Travel Mgmt										
34	107 E Services				14,852	221,964		(70)	688	41,572	(698)
35	107 Office of the CIO				98,014	1,323,791		(84)	4,604		(78,307)
36	107 TANF										
37	107 CO Special Projects										
38	107 SGNM										
39	107 DOA Federal Funds Office										
40	814 Patients Compensation			(3,607)					(211)		
41	109 Office of Coastal Protection & Restor				(3,315)	(13,016)		(5,579)	5,784	223	(5,123)
42	110 Louisiana Recovery Authority							(4,955)			
43	111 Homeland Security & Emg Prep							(1,175)	101,467	142	(18,166)
44	112 Dept of Military Affairs							(2,901)	11,241		(372,322)
45	116 LA Public Defender Board				18,493	(5,005)	32,894	(4,105)	3,211	35,716	(16,524)
46	124 LA Stadium										
47	565 Board of Tax Appeals								142		(46)
48	129 LA Comm Law Enforce Adm							(69)	4,068	47	(1,427)
49	133 Office of Elderly Affairs				43,091		10,134	(25,859)	3,217	(383)	(3,568)
50	254 LA State Racing Commission		(174,435)				6,957	(94)	1,054		(2,209)
51	255 Office of Financial Institutions						15,556	(137)	936		(7,050)
52	259 LA State Board of Cosmetology				130,470		15,556	(208)	954		(2,853)
53	30 Dept of Veterans Affairs						(3,839)	(137)			(285)
54	131 LA War Veterans Home						16,000	(275)	1,016		(16,746)
55	132 NE LA War Veterans Home						16,000	(352)	1,023		(17,985)
56	134 SW LA War Veterans Home						15,135	(757)	1,158		(35,228)
57	135 NW LA War Veterans Home						15,266	(552)	1,015		(15,393)
58	135 SE LA War Veterans Home						14,876	(1,036)	1,172		(7,357)
59	139 Secretary of State										
60	141 Office of Attorney General								4,516	142	(143,482)
61	146 L.T. Governor						69,574	(5,059)	596		(690)
62	147 Treasury						(756)	(137)			
63	Treasury Banking										
64	158 Public Service Commission						69,217		740		(12,011)
65	160 Agriculture & Forestry						72,320	(1,379)	6,641		(49,458)
66	165 Commissioner of Insurance						37,091	(5,239)	2,461		(6,811)
67	170 Supreme Court						13,884		8,735		
68	171 Appeals Court								3,873		
69	251 Econ Dev. Office of Secretary						532	(2,394)	1,200		(9,799)
70	252 Office of Business Development						(129)	(5,608)	2,196		(2,372)
71	261 Culture Rec Tourism Office of Sec						(4,824)	(138)	360		(1,012)
72	262 CRT Library						(2,697)	(69)	418		(1,243)
73	263 CRT Museum						(2,215)	(137)	580		(5,776)
74	264 CRT Parks						(1,574)	(349)	2,890		(73,206)

STATE OF LOUISIANA
STATEWIDE COST ALLOCATION PLAN
CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2019

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-Reping & Accounting	DOA-Internal Audit	DOA-State Purchasing
75	256 CRT Cultural Development										
76	267 CRT Tourism						(4,569)	(626)	474		(874)
77	273 DOT-Administration						(4,159)	(4,630)	1,683		(8,980)
78	274 DOT-Public Improvements						1,712	(3,368)	3,385	95	(8,980)
79	276 DOT-Engineering & Operations						93,540				44,637
80	813 Sabine River Authority						83,069				
81	400 Corrections Admin								51,334		(442,281)
82	401 Phelps Correctional Center										
83	402 LA State Penitentiary						12,960	(6,497)	10,138	95	284,495
84	405 Raymond Laborde Correctional Center						(2,272)				
85	406 LA Correctional Inst Women						13,662	(1,443)	13,355		(189,830)
86	407 Winn Correctional Center						13,554	(617)	2,722		(26,550)
87	408 Allen Correctional Center						10,883	(344)	2,474		(16,712)
88	409 Dixon Correctional Institute						10,926		787		(570)
89	413 Hunt Correctional Center						11,034		715		(717)
90	414 Wade Correctional Center						11,034	(89)	4,155		(64,970)
91	415 Adult Probation & Parole						11,034	(619)	5,404		(65,685)
92	416 Rayburn Correctional Center						11,077	(618)	2,601		(40,308)
93	451 Local Housing Adult Offender						11,120	(137)	6,000		(25,888)
94	418 Public Safety Office of Mgmt & Fin						11,205	(89)	2,323		(51,215)
95	419 Office of State Police						16,667	(2,529)	13,873		
96	420 Office of Motor Vehicles						16,121	(210)	1,497	(9)	513,917
97	421 Office of Legal Affairs						28,515	(1,042)	30,029	70,675	(61,007)
98	422 State Fire Marshal						18,411		5,278		65,035
99	423 LA Gaming Control Board						(3,472)				(239)
100	424 Liquefied Petroleum Gas Comm						17,054	(621)	2,037		(10,448)
101	425 LA Highway Safety Comm						14,025	(206)	76		(506)
102	403 Office of Juvenile Justice						14,025	(1,136)	100		(1,232)
103	452 Local Housing Juvenile Offender						13,768	(1,136)	(275)		(414)
104	300 LDH-JPHSA						111,076	(7,383)	10,612		(115,119)
105	301 LDH-FLAHS						143,691		(10)		
106	302 LDH-CAHSA						5,250		1,268		
107	303 LDH-Developmental Disability Council						5,250		1,129		(26,323)
108	304 LDH-Metro HSD						4,499		1,424		(13,437)
109	305 LDH-Medical Vendor Admin						22,994	(1,786)	156		(46)
110	306 LDH-Medical Vendor Payments						6,263	(70,954)	1,752		(19,677)
111	307 LDH-Office of Secretary						31,661	(2,749)	40,904		
112	309 LDH-SC LA Human Svcs Authority						211,049		1,309,161	47	388,315
113	310 LDH-NE Delta HSA						29,468		6,883		(9,121)
114	320 LDH-Office of Aging & Adult Svcs						17,563		1,392		(2,687)
115	324 LDH-LA Emergency Response Network						17,834	(2,210)	884		(58,380)
116	325 LDH-Acadiana Area HSD						18,856	(617)	130		(7,342)
117	326 LDH-Office of Public Health						15,985		1,344		(3,359)
118	330 LDH-Office of Behavioral Health						19,175	(19,810)	27,631	284	(442,500)
119	340 LDH-Office of Citizen's Dev Disb						37,810	(4,463)	21,753		(150,112)
120	360 Office for Children/Family Svcs						30,488	(2,472)	13,214		(90,510)
121	375 LDH-Imperial Calcasieu HSA						261,747	(20,952)	47,382	47	79,867
122	376 LDH-Central Louisiana HSD						16,753		750		(3,359)
123	377 LDH-Northwest Louisiana HSD						17,228		901		(6,921)
124	431 Natural Resources-Secretary						42,325	(425)	(408)	47	(9,516)
125	432 Office of Conservation						18,391	(413)	1,910		(1,425)
126	434 Office of Mineral Resources						6,095	(206)	721		(1,425)
127	435 Office of Coastal Management						2,137	(402)	304	421	(2,358)
128	440 Office of Revenue						90,519	(1,883)	6,689		(164,195)
129	106 Tax Commission						29,347	(344)	383		(11,505)
130	856 DEQ-Office of Environmental Quality						78,441		10,586		(78,219)
131	474 Workforce Support & Training						(28,795)	(5,307)	24,001	47	
132	511 Wildlife & Fisheries Mgmt & Fin						56,583	(69)	650		152,996

STATE OF LOUISIANA
 STATEWIDE COST ALLOCATION PLAN
 CALCULATION OF FIXED COSTS
 FOR FISCAL YEAR 2019

Summary by Department - Exhibit A

CAP Code	Department / Budget Account	Equipment Depreciation	DOA-Gen'l Counsel	DOA-Commissioner	DOA-Human Resources	DOA-Fin & Support Svcs	DOA-Plan & Budget	DOA-Contractual Review	DOA-Rep'g & Accounting	DOA-Internal Audit	DOA-State Purchasing
133	512 Wildlife & Fisheries-Secretary	-	-	-	-	-	59,374	(208)	4,195	47	(26,474)
134	513 Office of Wildlife	-	-	-	-	-	59,266	(5,370)	3,820	-	(82,575)
135	514 Office of Fisheries	-	-	-	-	-	59,266	(1,466)	2,458	-	(63,030)
136	560 State Civil Service	-	-	-	-	-	19,073	(209)	1,104	-	(6,259)
137	561 Munic Fire Police Civil Service	-	-	-	-	-	25,984	-	196	-	(736)
138	562 Ethics Administration	-	-	-	-	-	24,527	(69)	362	-	(2,393)
139	563 State Police Commission	-	-	-	-	-	28,469	(69)	46	-	-
140	571 School Employee Retirement System	-	-	-	-	-	47	-	18,918	-	-
141	572 LASER	-	-	-	-	-	-	-	133,595	-	-
142	573 Teacher Retirement System	-	-	-	-	-	-	-	212,148	-	-
143	575 State Police Retirement System	-	-	-	-	-	-	-	4,305	-	-
144	583 Fire Retirement System	-	-	-	-	-	-	-	-	-	-
145	584 Municipal Police Retirement System	-	-	-	-	-	-	-	-	-	-
146	585 LA St Emp Ret Sys - St Comt	-	-	-	-	-	-	-	-	-	-
147	586 Teacher Retirement Sys-State	-	-	-	-	-	-	-	-	-	-
148	600 LSU Board	-	-	-	-	-	-	-	-	-	-
149	601 LSU Baton Rouge	-	-	-	-	-	-	-	-	-	-
150	602 LSU Alexandria	-	-	-	-	-	3,401	(1,280)	(477)	-	(96)
151	603 Univ of New Orleans	-	-	-	-	-	29,084	(1,865)	82,071	237	(180,538)
152	604 LSUHSC-New Orleans	-	-	-	-	-	5,240	-	3,096	-	(8,023)
153	605 LSU Eunice	-	-	-	-	-	(83)	(688)	11,554	-	(46,215)
154	606 LSU Shreveport	-	-	-	-	-	10,210	(5,372)	69,861	-	(31,690)
155	607 LSU Agriculture Center	-	-	-	-	-	9,237	-	2,035	-	(6,137)
156	608 Hebert Law Center	-	-	-	-	-	4,466	(83)	4,236	-	(16,077)
157	609 Penn Biomed Research Center	-	-	-	-	-	4,052	(206)	12,206	-	(28,885)
158	610 LSUHSC-Hlth Sci	-	-	-	-	-	8,939	(206)	(2,407)	-	(889)
159	611 LSUHSC-Shreveport	-	-	-	-	-	4,893	(1,166)	5,204	47	(4,539)
160	612 Baton Rouge Comm College	-	-	-	-	-	6,105	(2,913)	9,071	-	(28,066)
161	614 Southern-Law Center	-	-	-	-	-	(4,396)	(347)	17,667	-	(16,636)
162	615 Southern-Board of Suprvs	-	-	-	-	-	(4,497)	(1,236)	5,133	-	(22,046)
163	616 Southern-Baton Rouge	-	-	-	-	-	788	-	1,146	-	(2,973)
164	617 Southern-New Orleans	-	-	-	-	-	746	(208)	817	-	(333)
165	618 Southern-Shreveport	-	-	-	-	-	3,918	(69)	12,568	95	(18,185)
166	619 Southern-AG Center	-	-	-	-	-	1,825	-	3,304	-	(3,271)
167	620 Board of Suprv ULA Syste	-	-	-	-	-	1,242	(142)	2,622	95	(8,380)
168	621 Nichols State University	-	-	-	-	-	788	-	918	-	(34,681)
169	623 Grambling State University	-	-	-	-	-	(11,207)	(889)	124	-	(460)
170	625 LA Tech University	-	-	-	-	-	(2,790)	(138)	7,847	-	(24,158)
171	627 McNeese State University	-	-	-	-	-	(3,740)	(139)	9,177	-	(17,184)
172	629 University of LA-Monroe	-	-	-	-	-	541	(207)	18,020	-	(47,923)
173	631 Northwestern State University	-	-	-	-	-	(2,567)	(345)	9,043	-	(47,923)
174	634 Southeastern LA University	-	-	-	-	-	(1,137)	(1,320)	14,020	142	(22,894)
175	640 University of LA-Lafayette	-	-	-	-	-	(779)	(77)	11,756	-	(21,629)
176	641 Delgado Community College	-	-	-	-	-	1,925	(483)	15,386	-	(38,412)
177	643 Nunez Community College	-	-	-	-	-	4,413	(315)	37,022	-	(49,220)
178	644 Bossier Community College	-	-	-	-	-	(8,932)	(483)	11,433	-	(62,404)
179	645 South LA Community College	-	-	-	-	-	(1,922)	(895)	1,454	-	(3,405)
180	646 RiverPrt Community College	-	-	-	-	-	(4,310)	(895)	3,900	-	(13,080)
181	647 LA Delta Community College	-	-	-	-	-	(3,438)	(962)	4,659	-	(12,106)
182	648 LA Technical College	-	-	-	-	-	(2,093)	-	1,109	-	(2,583)
183	649 LCTCS	-	-	-	-	-	(1,732)	-	3,049	-	(5,749)
184	731 Fletcher Tech Comm College	-	-	-	-	-	(4,343)	(3,788)	-	-	(1,659)
185	751 SOWELA Tech Comm College	-	-	-	-	-	(2,399)	(580)	6,005	-	(5,517)
186	653 School for Deaf & Visually Impaired	-	-	-	-	-	(1,726)	-	1,302	-	(5,517)
187	655 LA Special Education Ctr	-	-	-	-	-	(1,825)	-	2,661	-	(23,508)
188	657 LA School Math Science & Arts	-	-	-	-	-	41,584	(1,166)	2,035	-	(9,388)
189	658 Thrive Academy	-	-	-	-	-	33,756	(892)	1,602	-	(570)
190	662 Educational TV Authority	-	-	-	-	-	33,947	(137)	810	-	(8,769)
		-	-	-	-	-	33,630	-	658	-	-

STATE OF LOUISIANA
 STATEWIDE COST ALLOCATION PLAN
 CALCULATION OF FIXED COSTS
 FOR FISCAL YEAR 2019

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-Repntg & Accounting	DOA-Internal Audit	DOA-State Purchasing
191	666 BR Elem & Secondary Education	-	-	-	-	-	-	-	-	-	-
192	671 Board of Regents	-	-	-	21,795	(1,816)	36,008	(480)	1,975	-	(3,287)
193	673 NO Center for Creative Arts	-	-	-	(18,992)	55,365	27,346	(2,769)	-	142	(16,107)
194	678 DOE-State Activities	-	-	-	-	-	35,248	(343)	782	-	(29,696)
195	681 Subgrantee Assistance	-	-	-	-	-	72,359	(12,130)	11,594	7,572	101,143
196	682 Recovery School District	-	-	-	-	-	55,874	(4,386)	116,928	-	(18,085)
197	685 Minimum Foundation Program	-	-	-	-	-	48,745	-	2,899	-	-
198	697 Non-Public Educational Assistance	-	-	-	-	-	85,588	-	351,643	-	-
199	699 Special School Districts	-	-	-	-	-	19,369	-	955	-	-
200	710 Capital Area Technical College	-	-	-	-	-	50,561	(753)	556	-	(1,887)
201	730 South Central LA Technical College	-	-	-	-	-	-	-	1,606	-	(7,933)
202	734 SCLC-River Parish Campus	-	-	-	-	-	-	-	-	-	-
203	740 Acadiana Technical College	-	-	-	-	-	(1,445)	-	-	-	-
204	760 Central LA Technical Community College	-	-	-	-	-	-	-	1,320	-	(5,006)
205	770 Northwest LA Technical College	-	-	-	-	-	-	-	1,009	-	(4,789)
206	780 Northeast LA Technical College	-	-	-	-	-	-	-	-	-	-
207	787 LCTCS Online	-	-	-	-	-	(1,884)	-	88	-	(133)
208	788 Northshore Technical Community College	-	-	-	-	-	(1,594)	-	1,918	-	(3,826)
209	790 Thibodaux Training Academy	-	-	-	-	-	(7,201)	-	-	-	(5,019)
210	860 Clean Water State Rev Fund	-	-	-	-	-	10,193	-	-	-	-
211	861 Safe Drinking Water	-	-	-	-	-	(6,258)	-	-	-	-
212	862 LA Gulf Opportunity	-	-	-	-	-	-	-	-	-	-
213	796 Central Regional Laundry	-	(744,861)	(219,388)	35,339	894,283	22,547	(12,640)	79,989	(239,015)	(13,846)
214	800 Office of Group Benefits	-	(58,308)	(330,059)	77,781	(44,722)	43,321	(20,662)	16,073	(14,508)	(4,240)
215	804 Office of Risk Mgmt	-	-	-	9,936	(84,573)	(12,172)	-	(514)	-	7,074
216	805 Administrative Services	-	(45,000)	34,071	47,404	74,150	8,326	-	1,099	1,126	15,386
217	806 LA Property Assistance Agency	-	-	-	6,336	(53,605)	10,726	-	154	(8,539)	12,485
218	807 Federal Property Assistance	-	-	-	18,212	668,556	(5,786)	(412)	(4,449)	-	164,418
219	808 Office of Telecommunications Mgmt	-	9,060	-	(31,333)	-	13,662	(412)	2,781	-	(505,829)
220	811 Prison Enterprises	-	-	-	-	-	51,716	(3,558)	46,793	-	(134,831)
221	815 Office of Technology Svcs	-	(43,087)	(25,811)	(110,699)	795,547	22,756	-	728	(58,495)	(6,866)
222	816 Administrative Law	-	-	-	-	-	34,180	-	1,592	-	-
223	820 DOA State Procurement	-	(472,618)	46,775	74,702	(11,652)	14,765	-	139	5,694	-
224	821 DOA Human Capital Management	-	(43,856)	-	-	(75,379)	13,650	-	204	-	-
225	829 Office of Aircraft Services	-	-	2,621	(542,380)	(46,535)	33,120	-	2,773	1,183	(15,412)
226	906 District Attorney	-	-	-	-	133	(1,892)	-	49	-	-
227	933 Governor Conference	-	-	-	-	-	310	(5,946)	9,424	-	-
228	977 DOA Debt Service	-	-	-	-	(14,291)	(908)	-	-	-	-
229	ARRA	-	-	-	-	25	-	(9,715)	429,139	112,701	(2,887)
230	OTHER	-	1,817,626	-	-	-	-	-	-	-	-
	Total	18,556	244,520	(278,794)	291,286	4,220,443	3,718,421	(355,154)	3,743,524	(6,482)	(2,681,672)

STATE OF LOUISIANA
 STATEWIDE COST ALLOCATION PLAN
 CALCULATION OF FIXED COSTS
 FOR FISCAL YEAR 2019

Summary by Department - Exhibit A

CAP Code	Department / Budget Account	DOA-Facility Planning	Sec of State (139)	Legislative Auditor	Unemp Comp Claims Admin	Dept of Treasury (147)	Total
17	100 Executive Office	4,205	(15,272)	375,381	605	2,889	633,667
18	101 Office of Indian Affairs	-	-	-	-	16	21,390
19	102 Office of Inspector General	1,402	(1,700)	-	-	651	22,163
20	103 Mental Health Advocacy Svc	8,011	-	-	(113)	1,609	144,394
21	107 Office of Computing Svcs	-	-	-	-	-	-
22	107 State Registrar	-	-	-	-	-	-
23	107 Planning & Budget Other	-	-	-	-	338	77,461
24	107 CDBG	(1,003)	-	-	-	-	65,371
25	107 CDBG-Disaster Recovery	(1,003)	-	-	-	581	9,104
26	107 Local Govt Assst Prog	-	-	-	-	4,938	(94,665)
27	107 ERP	-	-	-	-	203	46,766
28	107 State Land	(1,003)	-	(8,372)	-	-	-
29	107 State Buildings	-	-	-	-	1,150	296,554
30	107 Facility Planning	-	-	-	-	7,335	1,524,757
31	107 DOA-OSUP	1,646,522	-	-	-	-	1,646,522
32	107 LEAF	-	-	-	-	27,074	401,721
33	107 Travel Mgmt	-	-	-	-	-	-
34	107 E Services	-	-	-	-	935	203,674
35	107 Office of the CIO	-	-	-	-	-	-
36	107 TANF	-	-	-	-	-	(459)
37	107 CO Special Projects	-	-	-	-	-	-
38	107 SGM/O	-	-	-	-	1,453	40,521
39	107 DOA Federal Funds Office	-	-	-	-	(109)	(20,258)
40	814 Patients Compensation	-	-	-	-	(2)	(6,581)
41	109 Office of Coastal Protection & Restor	5,003	-	795,213	(411)	10,965	879,267
42	110 Louisiana Recovery Authority	1,402	-	-	3,771	1	521,436
43	111 Homeland Security & Emg Prep	-	-	359,373	1,133	40,535	(158,433)
44	112 Dept of Military Affairs	-	-	127,687	430	23,510	67,323
45	116 LA Public Defender Board	1,402	-	74,181	-	877	64,059
46	124 LA Stadium	-	-	-	-	50	-
47	565 Board of Tax Appeals	1,402	-	-	-	803	21,571
48	129 LA Comm Law Enforce Adm	2,803	-	42,336	(288)	6,027	108,765
49	133 Office of Elderly Affairs	6,210	-	105,218	(27)	2,133	(32,909)
50	264 LA State Racing Commission	1,402	-	(191,496)	3,068	6,180	(179,979)
51	265 Office of Financial Institutions	8,410	54,064	143,417	1,781	4,347	355,991
52	269 LA State Board of Cosmetology	-	-	11,157	(13)	(1)	10,949
53	130 Dept of Veterans Affairs	2,803	-	(358,078)	-	6,146	(352,448)
54	131 LA War Veterans Home	-	-	-	33	6,159	6,186
55	132 NE LA War Veterans Home	-	-	-	477	4,248	3,411
56	134 SW LA War Veterans Home	-	-	-	299	5,385	(14,008)
57	135 NW LA War Veterans Home	-	-	-	299	4,979	4,812
58	136 SE LA War Veterans Home	-	-	-	331	12,445	12,445
59	139 Secretary of State	-	-	-	-	-	-
60	141 Office of Attorney General	-	4,298,087	-	-	-	4,298,087
61	146 L.T. Governor	10,211	18,275	103,374	8,231	30,539	96,321
62	147 Treasury	1,402	-	-	-	1,323	1,737
63	Treasury Banking	-	-	-	-	1,900,378	1,900,378
64	158 Public Service Commission	13,014	-	(16,679)	-	529,953	529,953
65	160 Agriculture & Forestry	1,402	-	31,347	43	4,218	58,543
66	165 Commissioner of Insurance	2,803	-	151,642	616	29,710	91,199
67	170 Supreme Court	-	-	149,182	712	10,976	192,808
68	171 Appeals Court	-	-	182,485	(32)	20	172,534
69	251 Econ Dev-Office of Secretary	2,803	9,901	516,378	(172)	2,001	186,325
70	252 Office of Business Development	389	-	-	177	4,858	520,449
71	261 Culture Rec Tourism Office of Sec	3,806	8,993	18,148	135	2,543	(479)
72	262 CRT Library	-	-	-	699	3,207	28,010
73	263 CRT Museum	-	-	-	699	8,202	(602)
74	264 CRT Parks	1,402	-	-	(3,102)	9,548	1,352
							(64,492)

STATE OF LOUISIANA
STATEWIDE COST ALLOCATION PLAN
CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2019

Summary by Department - Exhibit A

CAP Code	Department / Budget Account	DOA-Facility Planning	Sec of State (139)	Legislative Auditor	Unemp Comp Claims Admin	Dept of Treasury (147)	Total
75	265 CRT Cultural Development	4,205	-	-	(89)	2,310	830
76	267 CRT Tourism	1,402	-	-	707	5,620	(3,369)
77	273 DOT-Administration	-	-	343,688	233	15,664	406,045
78	274 DOT-Public Improvements	-	-	-	-	286	93,826
79	276 DOT-Engineering & Operations	399	-	-	4,855	49,011	(253,612)
80	813 Sabine River Authority	-	-	-	-	-	-
81	400 Corrections Admin	(1,003)	10,414	255,006	408	8,059	574,076
82	401 Phelps Correctional Center	-	-	-	-	-	(2,272)
83	402 LA State Penitentiary	-	-	-	2,722	26,327	(135,207)
84	405 Raymond Laborde Correctional Center	-	-	-	1,892	6,333	(2,667)
85	406 LA Correctional Inst Women	-	-	-	142	6,815	3,258
86	407 Wilin Correctional Center	-	-	-	-	21	11,164
87	408 Allen Correctional Center	-	-	-	-	46	10,970
88	409 Dixon Correctional Institute	-	-	-	3,795	7,939	(38,116)
89	413 Hunt Correctional Center	-	-	-	3,853	10,427	(35,587)
90	414 Wade Correctional Center	-	-	-	(785)	5,676	(22,457)
91	415 Adult Probation & Parole	27,430	-	-	2,060	8,336	28,922
92	416 Rayburn Correctional Center	-	-	-	572	5,280	(31,903)
93	451 Local Housing Juvenile Offender	-	-	-	-	140	28,150
94	418 Public Safety Office of Mgmt & Fin	-	1,725	322,986	(628)	4,647	860,046
95	419 Office of State Police	31,236	-	-	-	59,370	157,776
96	420 Office of Motor Vehicles	27,430	-	-	-	45,296	161,450
97	421 Office of Legal Affairs	-	-	(291,141)	-	1	(3,710)
98	422 State Fire Marshal	5,607	-	(21,895)	-	12,578	(264,933)
99	423 LA Gaming Control Board	1,402	-	-	-	596	(6,509)
100	424 Liquefied Petroleum Gas Comm	-	-	-	-	677	13,570
101	425 LA Highway Safety Comm	-	-	-	-	1,244	13,187
102	403 Office of Juvenile Justice	-	-	47,045	2,179	14,865	77,691
103	452 Local Housing Juvenile Offender	14,416	-	-	1,112	7,490	143,689
104	300 LDH-JPHSA	-	-	8,469	(829)	15,376	15,120
105	301 LDH-FLHSA	-	-	89,602	359	8,062	90,906
106	302 LDH-CAHSA	399	-	(2,769)	-	1,122	23,841
107	303 LDH-Developmental Disability Council	1,402	-	-	1,188	(5,131)	1,303
108	304 LDH-Metro HSD	-	-	-	5,183	21,158	34,907
109	305 LDH-Medical Vendor Admin	26,632	-	-	-	23,339	1,543,548
110	306 LDH-Medical Vendor Payments	-	145,569	3,000,591	-	14,250	3,592,193
111	307 LDH-Office of Secretary	5,607	-	122,721	4,212	5,603	138,468
112	309 LDH-SC LA Human Svcs Authority	399	-	92,034	(89)	4,042	112,683
113	310 LDH-NE Delta HSA	(204)	-	-	780	11,355	11,355
114	320 LDH-Office of Aging & Adult Svcs	13,218	-	-	303	443	19,892
115	324 LDH-LA Emergency Response Network	1,402	-	-	-	443	12,168
116	325 LDH-Acadiana Area HSD	-	-	(2,273)	48	4,406	(64,255)
117	326 LDH-Office of Public Health	61,674	-	181,502	3,952	103,838	(42,817)
118	330 LDH-Office of Behavioral Health	2,200	-	-	5,310	44,885	(29,216)
119	340 LDH-Office of Citizen's Dev Dish	(2,813)	-	-	5,034	17,844	1,205,078
120	360 Office for Children/Family Svcs	74,497	-	570,407	2,361	93,823	(59,994)
121	375 LDH-Imperial Calcasieu HSA	95,899	-	(80,432)	751	5,543	(27,177)
122	376 LDH-Central Louisiana HSD	-	-	106,956	(75)	4,031	115,308
123	377 LDH-Northwest Louisiana HSD	(2,005)	-	199,079	5	1,314	455,283
124	431 Natural Resources-Secretary	(3,611)	(2,851)	-	-	6,292	37,368
125	432 Office of Conservation	12,615	-	-	(3)	2,711	10,592
126	434 Office of Mineral Resources	1,402	-	-	-	1,792	7,079
127	435 Office of Coastal Management	5,607	-	-	(0)	35,832	1,135,487
128	440 Office of Revenue	3,602	-	834,452	1,661	2,131	89,935
129	106 Tax Commission	8,292	-	67,078	-	16,949	173,685
130	856 DEQ-Office of Environmental Quality	16,830	-	52,540	339	37,590	789,199
131	474 Workforce Support & Training	26,010	-	811,264	2,607	2,966	196,947
132	511 Wildlife & Fisheries Mgmt & Fin	1,402	-	(18,001)	408	-	-

STATE OF LOUISIANA
STATEWIDE COST ALLOCATION PLAN
CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2019

Summary by Department - Exhibit A

CAP Code	Department / Budget Account	DOA-Facility Planning	Sec of State (139)	Legislative Auditor	Unemp Comp Claims Adm	Dept of Treasury (147)	Total
133	512 Wildlife & Fisheries Secretary	13,822	-	-	283	11,785	62,823
134	513 Office of Wildlife	21,036	-	-	-	10,908	7,084
135	514 Office of Fisheries	10,415	-	-	-	6,315	13,958
136	580 State Civil Service	1,402	-	81,144	(136)	4,826	101,045
137	561 Munic Fire Police Civil Service	1,402	-	-	3	1,141	27,988
138	562 Ethics Administration	1,402	-	-	3	1,347	28,179
139	563 State Police Commission	-	-	(1,152)	(170)	281	27,575
140	571 School Employee Retirement System	-	-	323,355	12	-	342,150
141	572 LASER	-	-	-	15	-	139,273
142	573 Teacher Retirement System	-	-	-	-	-	217,829
143	575 State Police Retirement System	-	-	137,605	-	-	147,576
144	583 Fire Retirement System	-	-	-	-	-	-
145	584 Municipal Police Retirement System	-	-	-	-	-	-
146	585 LA St Emp Ret Sys - St Cont	-	-	-	-	-	-
147	586 Teacher Retirement Sys-State	-	-	-	-	-	-
148	600 LSU Board	-	-	-	-	-	-
149	601 LSU Baton Rouge	-	17,779	-	-	-	47
150	602 LSU Alexandria	-	-	129,729	276	(7)	(7)
151	603 Univ of New Orleans	-	-	545,673	10,738	50	131,602
152	604 LSUHSC-New Orleans	(1,003)	-	(6,375)	539	-	503,177
153	605 LSU Eunice	(1,003)	-	242,126	(2,097)	-	(5,524)
154	606 LSU Shreveport	(1,003)	-	338,889	5,582	-	204,596
155	607 LSU Agriculture Center	2,803	-	(5,255)	980	-	386,458
156	608 Hebert Law Center	-	-	(28,657)	46	-	840
157	609 Penn Biomed Research Center	-	-	(6,053)	4,473	-	(37,071)
158	610 LSUHSC-Hlth Sci	-	-	-	-	-	(5,357)
159	611 LSUHSC-Shreveport	1,597	128,456	279,500	-	20	4,439
160	612 Baton Rouge Comm College	6,006	-	93,878	(371)	-	393,399
161	614 Southern-Law Center	4,205	-	436,949	(14,360)	-	81,812
162	615 Southern-Board of Supvrs	-	-	(125,382)	(5)	-	418,503
163	616 Southern-Baton Rouge	1,402	-	463,453	-	55	(126,421)
164	617 Southern-New Orleans	-	(5,255)	57,361	4,715	-	465,932
165	618 Southern-Shreveport	1,402	-	(7,213)	969	-	(8,143)
166	619 Southern-AG Center	3,806	-	(11,720)	1,800	-	(10,677)
167	620 Board of Supr. ULA Syste	-	-	-	-	-	(32,975)
168	621 Nichols State University	4,205	-	176,148	-	1,360	169,480
169	623 Grambling State University	-	-	111,522	1,266	-	169,480
170	625 LA Tech University	-	-	214,739	3,530	(1)	206,382
171	627 McNeese State University	-	-	60,017	194	-	30,643
172	629 University of LA-Monroe	-	-	48,464	395	-	32,096
173	631 Northwestern State University	399	-	61,932	3,958	-	56,365
174	634 Southeastern LA University	3,606	-	100,068	2,585	-	78,748
175	640 University of LA-Lafayette	2,803	-	116,690	2,821	-	89,922
176	641 Delgado Community College	1,402	-	601,503	508	-	582,129
177	643 Nunez Community College	4,604	-	156,639	1,912	-	83,597
178	644 Bossier Community College	1,402	-	402,837	781	-	401,148
179	645 South LA Community College	-	1,869	99,526	-	-	87,010
180	646 RiverPth Community College	-	-	165,272	1,879	-	158,109
181	647 LA Delta Community College	-	-	81,578	230	-	78,241
182	648 LA Technical College	(1,606)	-	132,992	6,093	-	133,048
183	649 LCTCS	(1,003)	(4,636)	-	-	-	(9,134)
184	731 Fletcher Tech Comm College	1,202	-	(22,506)	(124)	66	(24,601)
185	751 SOWELA Tech Comm College	-	-	148,164	1,436	-	143,659
186	653 School for Deaf & Visually Impaired	-	5,378	54,014	21	-	31,363
187	655 LA Special Education Ctr	-	-	101,282	2,958	-	152,359
188	657 LA School Math Science & Arts	-	-	25,362	(109)	-	67,831
189	658 Thrive Academy	-	-	52,087	759	-	81,994
190	662 Educational TV Authority	1,202	-	-	-	5	1,207
		-	-	-	-	2,288	36,576

STATE OF LOUISIANA
 STATEWIDE COST ALLOCATION PLAN
 CALCULATION OF FIXED COSTS
 FOR FISCAL YEAR 2019

Summary by Department - Exhibit A

GAP Code	Department / Budget Account	DOA-Facility Planning	Sec of State (139)	Legislative Auditor	Unemp Comp Claims Admin	Dept of Treasury (147)	Total
191	666 BR Elem & Secondary Education	1,402	1,280	31,023	-	1,062	88,961
192	671 Board of Regents	7,612	9,983	586,923	541	26,289	676,333
193	673 NO Center for Creative Arts	1,402	-	(37,948)	15	2,414	(28,125)
194	678 DOE-State Activities	3,806	13,865	125,508	2,954	35,077	361,746
195	681 Subgrantee Assistance	-	-	-	-	8,875	177,291
196	682 Recovery School District	-	-	(11,905)	(17,589)	1,585	5,650
197	685 Minimum Foundation Program	-	-	-	-	1,266	438,497
198	697 Non-Public Educational Assistance	-	-	-	-	23	20,347
199	699 Special School Districts	-	-	-	3,135	4,268	55,880
200	710 Capital Area Technical College	-	-	-	-	-	-
201	730 South Central LA Technical College	-	-	20,917	1,144	-	15,734
202	734 SCLC-TC-River Parish Campus	-	-	-	-	-	-
203	740 Acadiana Technical College	-	-	(17,646)	(552)	-	(23,328)
204	760 Central LA Technical Community College	-	-	44,398	1,896	-	42,512
205	770 Northwest LA Technical College	-	-	-	-	-	-
206	780 Northeast LA Technical College	-	-	-	-	-	-
207	787 LCTCS Online	-	-	-	-	-	(1,930)
208	788 Northshore Technical Community College	(1,003)	-	204,884	730	(10)	201,109
209	790 Thibodaux Training Academy	-	-	-	-	(10)	(12,230)
210	860 Clean Water State Rev Fund	-	-	-	-	68	10,261
211	861 Safe Drinking Water	-	-	-	-	203	(6,054)
212	862 LA Gulf Opportunity	-	-	-	-	-	-
213	796 Central Regional Laundry	-	-	-	-	-	-
214	800 Office of Group Benefits	-	-	106,777	(624)	3,555	(87,885)
215	804 Office of Risk Mgmt	-	-	30,511	303	2,313	(302,197)
216	805 Administrative Services	(1,003)	-	-	(296)	(1,711)	(119,326)
217	806 LA Property Assistance Agency	-	-	-	(296)	2,290	138,721
218	807 Federal Property Assistance	-	-	-	12	990	(23,579)
219	808 Office of Telecommunications Mgmt	-	-	-	-	-	804,324
220	811 Prison Enterprises	-	-	-	-	(14,355)	(487,575)
221	815 Office of Technology Svcs	3,806	-	(32,907)	(29)	2,252	564,514
222	816 Administrative Law	2,803	42,257	-	(2)	1,282	63,140
223	820 DOA State Procurement	-	-	-	179	6,120	(315,034)
224	821 DOA Human Capital Management	-	-	-	173	2,023	(101,315)
225	829 Office of Aircraft Services	-	-	-	993	228	(39,955)
226	906 District Attorney	-	-	-	-	813	(488,014)
227	933 Governor Conference	-	-	-	-	5	(1,705)
228	977 DOA Debt Service	-	-	-	-	91	(10,414)
229	ARRA	-	-	1,352	-	-	1,352
230	OTHER	45,457	141,522	12,151,282	5,435	2,873	14,692,549
Total		2,263,598	4,962,473	28,330,209	116,780	3,736,245	48,323,963

2019 MAXIMUM ALLOWABLE RATES FOR CHARGING FEDERAL PROGRAMS

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

1. Bienville	\$12.500
2. Iberville	\$12.316
3. DHH/Office of Public Health Lab (formerly DEQ Lab)	\$6.326
4. Galvez	\$9.193
5. Livingston	\$9.910
6. Claiborne	\$9.908
7. LaSalle	\$8.646
8. Information Services Building	\$18.173
9. New Supreme Court (400 Royal Street)	\$17.933
10. First Circuit (Legislative Auditor)	\$11.867
11. Harvey State Office Building – New Orleans	\$6.962
12. Mental Health – Champion	\$7.947
13. Mary Allen Shreveport State Office Building	\$6.788
14. Second Circuit	\$18.033
15. Capitol Building	\$12.361
16. Capitol Annex	\$8.226
17. Pentagon Courts	\$9.584
18. Library	\$6.952
19. Lafayette Brandywine	\$8.260
20. Poydras	\$9.678
21. Alexandria State Office Building	\$9.152

2019 MAXIMUM ALLOWABLE RATES FOR CHARGING FEDERAL PROGRAMS

22. Northeast Louisiana State Office Building \$4.924

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

23. Galvez Parking Garage \$478.615

24. LaSalle Parking Garage \$373.065

State of Louisiana
 Federal Allowable Cost Based on Number of Parking Spots Occupied
 FY 2017 Actuals for use in FY 2019

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	445	478.615	39.885	212,984
Env Quality - 850	362	478.615	39.885	173,259
DNR - 431	3	478.615	39.885	1,436
Public Svc Comm - 158	39	478.615	39.885	18,666
LACLE - 129	26	478.615	39.885	12,444
La Public Defend Bd - 116	3	478.615	39.885	1,436
Inspector General - 102	4	478.615	39.885	1,914
State Museum - 263	1	478.615	39.885	479
Legislative Auditor	24	478.615	39.885	11,487
LOSFA - 661	47	478.615	39.885	22,495
Veteran's Affairs - 130	17	478.615	39.885	8,136
Office of Technology Services - 815	45	478.615	39.885	21,538
Public/Other	784	478.615	39.885	375,234
	1,800			861,507

State of Louisiana
 Federal Allowable Cost Based on Number of Parking Spots Occupied
 FY 2017 Actuals for use in FY 2019

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	152	373.065	31.089	56,706
Revenue - 440	305	373.065	31.089	113,785
DCFS - 360	242	373.065	31.089	90,282
State Library (CRT) - 262	1	373.065	31.089	373
Board of Tax Appeals - 126	5	373.065	31.089	1,865
Gaming Control Board - 423	4	373.065	31.089	1,492
DOA/DRU (CDBG)	38	373.065	31.089	14,176
Mental Health Advocacy Svcs - 103	4	373.065	31.089	1,492
Office of Technology Services - 815	65	373.065	31.089	24,249
Board of Ethics - 562	28	373.065	31.089	10,446
Economic Development - 251	33	373.065	31.089	12,311
La Public Defend Bd - 116	3	373.065	31.089	1,119
Public/Other	929	373.065	31.089	346,576
	1,809			674,874