

Office of Statewide Reporting and Accounting Policy

State of Louisiana

Division of Administration

JOHN BEL EDWARDS  
GOVERNOR




JAY DARDENNE  
COMMISSIONER OF ADMINISTRATION

September 23, 2020

MEMORANDUM

TO: Fiscal Officers

FROM: Lindsay Schexnayder, CPA   
Director

SUBJECT: Cost Allocation – 2021 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 2021 Statewide Cost Allocation Plan (SWCAP), which is based on the actual costs for the fiscal year ended June 30, 2019. 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 2019. 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 contact Mr. Sean Langlois at (225) 342-5509 (email: [Sean.Langlois@la.gov](mailto:Sean.Langlois@la.gov)) or Ms. Yuchi Fong at (225) 219-4444 (email: [Yuchi.Fong@la.gov](mailto:Yuchi.Fong@la.gov)).

LS:sl

Enclosure



DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center  
Financial Management Portfolio  
Cost Allocation Services

1301 Young Street, Room 732  
Dallas, TX 75202  
PHONE: (214) 767-3261  
FAX: (214) 767-3264  
EMAIL: CAS-Dallas@psc.hhs.gov

July 21, 2020

Mr. Afranie Adomako, CPA  
Director of Management and Finance  
State of Louisiana Division of Administration  
Claiborne Building  
P.O. Box 94095  
Baton Rouge, LA 70804-9095

Dear Mr. Adomako:

The Cost Allocation Agreement approving your state-wide central service costs are enclosed for the fiscal year ending June 30, 2021. The Agreement reflects an understanding reached between your organization and a member of my staff concerning the central service costs that may be included in the costs of your departments and agencies for further allocation to Federal grants and contracts performed by those departments and agencies. Please have the Agreement signed by a duly authorized representative of your organization and return it to me, retaining a copy for your files. We will reproduce and distribute the Agreement to the appropriate awarding agencies of the Federal Government for their use.

The fixed costs for the fiscal year ending June 30, 2021 are based on actual costs for the fiscal year ended June 30, 2019. The Fixed costs for fiscal year ended June 30, 2019 are considered final.

During our review of your central service cost allocation plan, it was disclosed that the State's actuarially determined pension contributions exceeded the Governmental Accounting Standards Board (GASB) Statement No. 68 calculated pension expense. However, 2 CFR 200.431(g) (3) only allows pension plan costs determined in accordance with GAAP (i.e., GASB 68). The Office of Management and Budget (OMB) is aware of the issue and is currently considering revising the regulations. Therefore, we reserve the right to make an adjustment to the billed pension costs to disallow the pension contributions in excess of the GASB 68 calculated pension expense, if OMB does not revise the regulation or issue an exception.

Your next cost allocation plan for the fiscal year ending June 30, 2022 based on your actual costs of fiscal year ending June 30, 2020 is due on December 31, 2020. To complete the negotiation of your plan timely, it must be prepared in accordance with 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards; Final Rule issued by the Office of Management and Budget (OMB) on December 26, 2013. The website for these new regulations is: <https://www.gpo.gov/fdsys/granule/CFR-2014-title2-vol1/CFR-2014-title2-vol1-part200>.

Page 2  
Mr. Adomako

Thank you for your cooperation. If you have any questions, please call Katherine Tang at (214) 767-5362.

Sincerely,

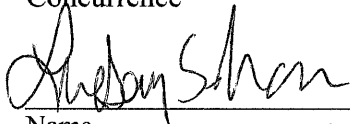
Darryl W.  
Mayes -S

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ou=HHS, ou=PSC, ou=People,  
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Date: 2020.07.29 10:39:28 -04'00'

Darryl W. Mayes  
Deputy Director  
Cost Allocation Services

Enclosure

Concurrence



Name

Lindsay Schoenayder

OSPAR Director

Title

8.4.20

Date

**COST ALLOCATION AGREEMENT  
STATE AND LOCAL GOVERNMENTS**

**EIN #:** 1726000720A1

**DATE:** July 21, 2020

**STATE/LOCALITY:**

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 June 19, 2020

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**SECTION I: ALLOCATED COSTS**

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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 ending June 30, 2021 for further allocation to Federal grants, contracts, and other agreements performed at those departments and agencies.

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**SECTION II: BILLED COSTS**

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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. Production Support 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. Reserved for Future Use (Formerly HCM)
16. Office of State Procurement
17. Office of Technology Services (OTS)

**STATE/LOCALITY:** State of Louisiana

**DATE:** July 21, 2020

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### **SECTION III: CONDITIONS**

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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 OMB Uniform Guidance (2 CFR 200). (3) The same costs that are treated as indirect costs are not claimed as direct costs. (4) Similar type of costs is 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 OMB Uniform Guidance (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 OMB Uniform Guidance (2 CFR 200), and should be applied to grants, contracts and other agreements covered by this Circular, subject to any limitations in Paragraph A above. The State/locality may provide copies of this Agreement to other Federal Agencies to give them early notification of the Agreement.
- 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.

**STATE/LOCALITY:** State of Louisiana

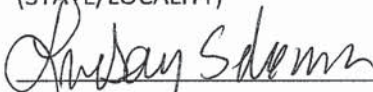
**DATE:** July 21, 2020

ACCEPTANCE:

BY THE STATE/LOCALITY:

STATE OF LOUISIANA

(STATE/LOCALITY)

  
\_\_\_\_\_  
(SIGNATURE)

Lindsay Schexnayder, CPA

(NAME)

Director, Office of Statewide Reporting & Accounting Policy

(TITLE)

8.4.20  
\_\_\_\_\_  
(DATE)

BY THE COGNIZANT AGENCY ON

BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

Darryl W. Mayes -S

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ou=People, 0.9.2342.19200300.100.1.1=2000131669,  
cn=Darryl W. Mayes -S  
Date: 2020.07.29 10:41:03 -04'00'

(SIGNATURE)

Darryl W. Mayes

(NAME)

Deputy Director, Cost Allocation Services

(TITLE)

July 21, 2020

(DATE)

HHS Representative: Katherine Tang

Telephone: 214-767-5362

STATE OF LOUISIANA  
STATEWIDE COST ALLOCATION PLAN  
CALCULATION OF FIXED COSTS  
FOR FISCAL YEAR 2021

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-Rep'tg & Accounting	DOA-Internal Audit
15	100 Executive Office	-	-	-	6,765	38,983	22,089	1,047	-
16	101 Office of Indian Affairs	-	-	-	1,820	452	15,566	17	-
17	102 Office of Inspector General	-	-	-	19,022	19,988	17,636	156	-
18	103 Mental Health Advocacy Svc	-	-	-	50,186	68,420	18,419	388	-
19	107 Office of Computing Svcs	-	-	-	-	-	-	-	-
20	107 State Register	-	-	6,954	9,101	67,195	89,304	875	(142)
21	107 Planning & Budget Other	-	-	-	-	-	-	-	-
22	107 CDBG	-	-	15,298	20,023	143,313	-	1,924	-
23	107 CDBG-Disaster Recovery	18,556	-	101,525	132,880	203,114	-	-	(14,342)
24	107 Local Govt Asst Prog	-	-	4,172	5,461	40,323	-	525	-
25	107 ERP	-	-	-	-	-	-	-	-
26	107 State Land	-	-	23,643	30,945	228,538	-	2,973	(24,480)
27	107 State Buildings	-	-	147,421	192,948	1,384,912	-	18,540	428
28	107 Facility Planning	-	-	-	-	-	-	-	-
29	107 DOA-OSUP	-	-	31,987	41,866	609,067	-	4,023	(28,052)
30	107 LEAF	-	-	-	-	-	-	-	-
31	107 Travel Mgmt	-	-	12,517	16,382	120,965	-	1,574	2,428
32	107 E Services	-	-	-	-	-	-	-	-
33	107 Office of the CIO	-	-	-	-	-	-	-	-
34	107 TAINF	-	-	-	-	-	-	-	-
35	107 CO Special Projects	-	-	-	-	69,956	-	-	-
36	107 SGMO	-	-	-	-	-	-	-	-
37	107 DOA Federal Funds Office	-	-	-	-	-	-	-	-
38	814 Patients Compensation	-	-	-	-	-	37,398	5,459	44
39	109 Office of Coastal Protection & Restor	-	-	-	-	-	-	19,799	14
40	110 Louisiana Recovery Authority	-	-	-	-	-	-	5,803	-
41	111 Homeland Security & Emg Prep	-	-	-	-	-	-	2,687	(114,710)
42	112 Dept of Military Affairs	-	-	-	-	-	-	-	-
43	116 LA Public Defender Board	-	-	-	11,208	34,697	46,300	-	-
44	124 LA Stadium	-	-	-	-	-	46,719	-	-
45	565 Board of Tax Appeals	-	-	-	-	-	19,939	118	-
46	129 LA Comm Law Enforce Adm	-	-	-	-	-	52,547	3,396	(47)
47	133 Office of Elderly Affairs	-	-	-	-	-	36,142	3,510	37,090
48	254 LA State Racing commission	-	(120,132)	-	-	-	28,710	856	-
49	255 Office of Financial Institutions	-	-	-	-	-	36,712	926	-
50	259 LA State Board of Cosmetology	-	-	-	-	-	-	-	-
51	130 Dept of Veterans Affairs	-	-	-	-	-	116,939	876	-
52	131 LA War Veterans Home	-	-	-	-	-	3,462	643	-
53	132 NE LA War Veterans Home	-	-	-	-	-	3,169	915	-
54	134 SW LA War Veterans home	-	-	-	-	-	3,699	984	-
55	135 NW LA War Veterans Home	-	-	-	-	-	3,395	1,000	-
56	136 SE LA War Veterans Home	-	-	-	-	-	4,978	900	-
57	139 Secretary of State	-	-	-	-	-	-	-	-
58	141 Office of Attorney General	-	-	-	-	-	47,693	4,861	(142)
59	146 L.T. Governor	-	-	-	-	-	23,462	640	-
60	147 Treasury	-	-	-	-	-	-	-	-
61	Treasury Banking	-	-	-	-	-	-	-	-
62	158 Public Service Commission	-	-	-	-	-	(38,046)	603	-

STATE OF LOUISIANA  
STATEWIDE COST ALLOCATION PLAN  
CALCULATION OF FIXED COSTS  
FOR FISCAL YEAR 2021

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-Reptg & Accounting	DOA-Internal Audit
63	160 Agriculture & Forestry	-	-	-	-	-	47,672	4,456	234
64	165 Commissioner of Insurance	-	-	-	-	-	17,189	2,195	-
65	170 Supreme Court	-	-	-	-	-	7,922	8,507	-
66	171 Appeals Court	-	-	-	-	-	-	2,815	-
67	251 Econ Dev-Office of Secretary	-	-	-	-	-	5,949	1,356	78
68	252 Office of Business Development	-	-	-	-	-	9,399	811	-
69	261 Culture Rec Tourism Office of Sec	-	-	-	-	-	21,462	485	234
70	262 CRT Library	-	-	-	-	-	24,723	441	-
71	263 CRT Museum	-	-	-	-	-	22,301	449	-
72	264 CRT Parks	-	-	-	-	-	118,833	1,960	-
73	265 CRT Cultural Development	-	-	-	-	-	23,257	482	-
74	267 CRT Tourism	-	-	-	-	-	102,794	2,201	-
75	273 DOT-Administration	-	-	-	-	-	16,198	3,705	139
76	274 DOT-Public Improvements	-	-	-	-	-	35,498	-	-
77	276 DOT-Engineering & Operations	-	-	-	-	-	62,295	39,628	-
78	813 Sabine River Authority	-	-	-	-	-	-	-	-
79	400 Corrections Admin	-	-	-	-	-	6,272	6,532	606
80	401 Phelps Correctional Center	-	-	-	-	-	-	-	-
81	402 LA State Penitentiary	-	-	-	-	-	6,764	11,306	-
82	405 Raymond Laborde Correctional Center	-	-	-	-	-	6,916	2,519	-
83	406 LA Correctional Inst Women	-	-	-	-	-	5,410	1,972	-
84	407 Winn Correctional Center	-	-	-	-	-	5,313	871	-
85	408 Allen Correctional Center	-	-	-	-	-	5,313	1,329	-
86	409 Dixon Correctional Institute	-	-	-	-	-	5,259	3,703	-
87	413 Hunt Correctional Center	-	-	-	-	-	5,161	5,209	-
88	414 Wade Correctional Cneter	-	-	-	-	-	5,161	2,320	-
89	415 Adult Probation & Parole	-	-	-	-	-	5,161	5,963	-
90	416 Rayburn Correctional Center	-	-	-	-	-	5,161	2,049	-
91	451 Local Housing Adult Offender	-	-	-	-	-	(2,515)	10,535	-
92	418 Public Safety Office of Mgmt & Fin	-	-	-	-	-	23,799	1,977	(47)
93	419 Office of State Police	-	-	-	-	-	143,963	23,069	(70,675)
94	420 Office of Motor Vehicles	-	-	-	-	-	61,522	4,667	-
95	421 Office of Legal Affairs	-	-	-	-	-	781	-	-
96	422 State Fire Marshal	-	-	-	-	-	13	1,773	-
97	423 LA Gaming Control Board	-	-	-	-	-	(1,676)	66	-
98	424 Liquefied Petroleum Gas Comm	-	-	-	-	-	(1,676)	135	-
99	425 LA Highway Safety Comm	-	-	-	-	-	(1,676)	501	-
100	403 Office of Juvenile Justice	-	-	-	-	-	263,713	9,663	-
101	452 Local Housing Juvenile Offender	-	-	-	-	-	(49,969)	99	-
102	300 LDH-JPHSA	-	-	-	-	-	17,507	1,317	-
103	301 LDH-FLAHS	-	-	-	-	-	19,948	1,131	-
104	302 LDH-CAHSA	-	-	-	-	-	23,321	1,492	-
105	303 LDH-Developmental Disability Council	-	-	-	-	-	17,874	146	-
106	304 LDH-Metro HSD	-	-	-	-	-	16,348	1,338	-
107	305 LDH-Medical Vendor Admin	-	-	-	-	-	56,341	27,085	-
108	306 LDH-Medical Vendor Payments	-	-	-	-	-	178,884	999,420	-
109	307 LDH-Office of Secretary	-	-	-	-	-	22,613	4,891	342
110	309 LDH-SC LA Human Svcs Authority	-	-	-	-	-	12,346	1,305	-



STATE OF LOUISIANA  
 STATEWIDE COST ALLOCATION PLAN  
 CALCULATION OF FIXED COSTS  
 FOR FISCAL YEAR 2021

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-Reptg & Accounting	DOA-Internal Audit
111	310 LDH-NE Delta HSA	-	-	-	-	-	11,172	927	-
112	320 LDH-Office of Aging & Adult Svcs	-	-	-	-	-	113,245	3,874	-
113	324 LDH-LA Emergency Response Network	-	-	-	-	-	25,539	160	-
114	325 LDH-Acadiana Area HSD	-	-	-	-	-	13,351	1,251	-
115	326 LDH-Office of Public Health	-	-	-	-	-	91,990	28,676	(284)
116	330 LDH-Office of Behavioral Health	-	-	-	-	-	83,763	19,464	-
117	340 LDH-Office of Citizen's Dev Disb	-	-	-	-	-	126,691	12,716	-
118	360 Office for Children/Family Svcs	-	-	-	-	-	170,504	49,682	31
119	375 LDH-Imperial Calcasieu HSA	-	-	-	-	-	13,177	654	-
120	376 LDH-Central Louisiana HSD	-	-	-	-	-	12,200	778	-
121	377 LDH-Northwest Louisiana HSD	-	-	-	-	-	11,887	610	-
122	431 Natural Resources-Secretary	-	-	-	-	-	(10,501)	1,614	(47)
123	432 Office of Conservation	-	-	-	-	-	15,609	1,562	-
124	434 Office of Mineral Resources	-	-	-	-	-	7,931	370	-
125	435 Office of Coastal Management	-	-	-	-	-	(8)	426	-
126	440 Office of Revenue	-	-	-	-	-	40,318	7,800	(3)
127	106 Tax Commission	-	-	-	31,746	-	25,692	351	39
128	856 DEQ-Office of Environmental Quality	-	-	-	-	-	50,676	9,415	-
129	474 Workforce Support & Training	-	-	-	-	-	109,901	17,372	809
130	511 Wildlife & Fisheries-Mgmt & Fin	-	-	-	-	-	40,078	1,011	-
131	512 Wildlife & Fisheries-Secretary	-	-	-	-	-	41,734	2,590	(47)
132	513 Office of Wildlife	-	-	-	-	-	41,690	2,133	-
133	514 Office of Fisheries	-	-	-	-	-	41,690	2,137	-
134	560 State Civil Service	-	-	-	-	-	33,777	902	-
135	561 Munic Fire Police Civil Service	-	-	-	-	-	14,048	164	-
136	562 Ethics Administration	-	-	-	-	-	17,172	313	-
137	563 State Police Commission	-	-	-	-	-	19,054	54	-
138	571 School Employee Retirement System	-	-	-	-	-	(1,567)	15,472	-
139	572 LASER	-	-	-	-	-	41,804	105,979	-
140	573 Teacher Retirement System	-	-	-	-	-	3,044	168,575	-
141	575 State Police Retirement System	-	-	-	-	-	3,044	6,133	-
142	583 Fire Retirement System	-	-	-	-	-	-	-	(47)
143	584 Municipal Police Retirement System	-	-	-	-	-	-	-	-
144	585 LA St Emp Ret Sys - St Cont	-	-	-	-	-	-	-	-
145	586 Teacher Retirement Sys-State	-	-	-	-	-	-	-	-
146	600 LSU Board	-	-	-	-	-	-	-	-
147	601 LSU Baton Rouge	-	-	-	-	-	-	-	-
148	602 LSU Alexandria	-	-	-	-	-	(2,215)	87,515	(81)
149	603 Univ of New Orleans	-	-	-	-	-	1,738	2,548	-
150	604 LSUHSC-New Orleans	-	-	-	-	-	22,547	13,908	-
151	605 LSU Eunice	-	-	-	-	-	24,485	48,044	-
152	606 LSU Shreveport	-	-	-	-	-	(1,921)	1,776	-
153	607 LSU Agriculture Center	-	-	-	-	-	6,532	5,804	-
154	608 Hebert Law Center	-	-	-	-	-	17,481	9,231	117
155	609 Penn Biomed Research Center	-	-	-	-	-	(5,078)	-	-
156	610 LSUHSC-Hlth Sci	-	-	-	-	-	880	3,645	186
157	611 LSUHSC-Shreveport	-	-	-	-	-	37,153	(512)	-
158	612 Baton Rouge Comm College	-	-	-	-	-	17,974	30,878	-
		-	-	-	-	-	13,886	2,645	-

STATE OF LOUISIANA  
 STATEWIDE COST ALLOCATION PLAN  
 CALCULATION OF FIXED COSTS  
 FOR FISCAL YEAR 2021

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-Reptg & Accounting	DOA-Internal Audit
159	614 Southern-Law Center	-	-	-	-	-	2,054	1,792	-
160	615 Southern-Board of Supvrs	-	-	-	-	-	(983)	1,054	-
161	616 Southern-Baton Rouge	-	-	-	-	-	14,584	8,439	-
162	617 Southern-New Orleans	-	-	-	-	-	3,662	2,496	(95)
163	618 Southern-Shreveport	-	-	-	-	-	2,175	2,283	(95)
164	619 Southern-AG Center	-	-	-	-	-	1,566	1,245	-
165	620 Board of Supv ULA System	-	-	-	-	-	922	408	-
166	621 Nichols State University	-	-	-	-	-	13,271	6,467	-
167	623 Grambling State University	-	-	-	-	-	10,872	5,462	-
168	625 LA Tech University	-	-	-	-	-	31,367	12,892	-
169	627 McNeese State University	-	-	-	-	-	16,343	6,469	39
170	629 University of LA-Monroe	-	-	-	-	-	22,303	9,232	(142)
171	631 Northwestern State University	-	-	-	-	-	19,264	7,696	-
172	634 Southeastern LA University	-	-	-	-	-	29,244	12,127	-
173	640 University of LA-Lafayette	-	-	-	-	-	43,141	26,561	-
174	641 Delgado Community College	-	-	-	-	-	29,984	5,512	-
175	643 Nunez Community College	-	-	-	-	-	3,961	1,370	78
176	644 Bossier Community College	-	-	-	-	-	13,093	2,733	-
177	645 South LA Community College	-	-	-	-	-	10,639	6,925	-
178	646 RiverPrh Community College	-	-	-	-	-	3,766	312	-
179	647 LA Delta Community College	-	-	-	-	-	6,103	1,842	-
180	648 LA Technical College	-	-	-	-	-	4,774	-	-
181	649 LCTCS	-	-	-	-	-	6,265	4,938	-
182	731 Fletcher Tech Comm College	-	-	-	-	-	3,799	325	-
183	751 SOWELA Tech Comm College	-	-	-	-	-	6,730	2,146	-
184	653 School for Deaf & Visually Impaired	-	-	-	-	-	21,205	1,928	-
185	655 LA Special Education Ctr	-	-	-	-	-	18,096	1,670	-
186	657 LA School Math Science & Arts	-	-	-	-	-	20,992	696	-
187	658 Thrive Academy	-	-	-	-	-	25,336	486	-
188	662 Educational TV Authority	-	-	-	-	-	21,379	657	-
189	666 BR Elem & Secondary Education	-	-	-	8,184	10,689	18,449	1,724	-
190	671 Board of Regents	-	-	-	-	-	86,527	37,992	170
191	673 NO Center for Creative Arts	-	-	-	-	-	17,872	606	-
192	678 DOE-State Activities	-	-	-	-	-	37,569	12,866	(52,997)
193	681 Subgrantee Assistance	-	-	-	-	-	62,919	98,394	-
194	682 Recovery School District	-	-	-	-	-	24,145	2,257	-
195	695 Minimum Foundation Program	-	-	-	-	-	90,097	266,598	-
196	697 Non-Public Educational Assistance	-	-	-	-	-	11,783	1,064	-
197	699 Special School Districts	-	-	-	-	-	14,268	593	-
198	710 Capital Area Technical College	-	-	-	-	-	-	(1,526)	-
199	730 South Central LA Technical College	-	-	-	-	-	-	-	-
200	734 SCLTC-River Parish Campus	-	-	-	-	-	-	-	-
201	740 Acadiana Technical College	-	-	-	-	-	4,125	1,756	-
202	760 Central LA Technical Community College	-	-	-	-	-	-	(51)	-
203	770 Northwest LA Technical College	-	-	-	-	-	-	-	-
204	780 Northeast LA Technical College	-	-	-	-	-	-	-	-
205	787 LCTCS Online	-	-	-	-	-	(10)	(56)	-
206	788 Northshore Technical Community College	-	-	-	-	-	5,087	1,623	-

STATE OF LOUISIANA  
STATEWIDE COST ALLOCATION PLAN  
CALCULATION OF FIXED COSTS  
FOR FISCAL YEAR 2021

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-Rept'g & Accounting	DOA-Internal Audit
207	790 Thibodaux Training Academy	-	-	-	-	-	-	-	-
208	860 Clean Water State Rev Fund	-	-	-	-	-	112,236	177	-
209	861 Safe Drinking Water	-	-	-	-	-	-	341	-
210	862 LA Gulf Opportunity	-	-	-	-	-	-	-	-
211	796 Central Regional Laundry	-	-	-	-	-	-	-	-
212	800 Office of Group Benefits	-	(463,703)	(153,297)	46,139	652,207	47,088	4,971	(170,290)
213	804 Office of Risk Mgmt	-	(154,608)	(115,573)	29,445	(116,580)	3,551	(4,640)	54,346
214	805 Administrative Services	-	-	-	-	80,805	-	-	-
215	806 LA Property Assistance Agency	-	(45,000)	54,240	25,578	95,803	15,926	278	(70)
216	807 Federal Property Assistance	-	-	12,517	12,664	(30,550)	15,926	146	15,966
217	808 Office of Telecommunications Mgmt	-	-	-	-	(595,482)	-	-	-
218	811 Prison Enterprises	-	-	-	-	-	(4,268)	1,695	-
219	815 Office of Technology Svcs	-	(122,006)	1,180,372	791,035	2,695,519	18,730	29,483	221,254
220	816 Administrative Law	-	-	-	-	-	12,488	512	-
221	820 DOA State Procurement	-	60,538	(220,063)	80,199	(15,525)	20,272	1,118	(4,399)
222	821 DOA Human Capital Management	-	43,856	-	-	75,379	(7,725)	(139)	-
223	829 Office of Aircraft Services	-	-	4,172	8,129	(12,162)	56,060	143	56,139
224	906 District Attorney	-	-	-	542,380	31,320	21,901	2,259	-
225	933 Governor Conference	-	-	-	-	335	101	40	-
226	977 DOA Debt Service	-	-	-	-	21,730	3,034	6,764	-
227	ARRA	-	-	-	-	-	-	-	-
228	OTHER	-	1,482,754	-	-	178	161,057	430,952	46,098
<b>Total</b>		18,556	681,700	1,105,886	2,114,108	5,923,588	4,844,832	2,992,647	(44,326)

STATE OF LOUISIANA  
 STATEWIDE COST ALLOCATION PLAN  
 CALCULATION OF FIXED COSTS  
 FOR FISCAL YEAR 2021

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
15	100 Executive Office	3,931	5,439	602,489	(605)	3,282	683,420
16	101 Office of Indian Affairs	-	-	-	-	10	17,865
17	102 Office of Inspector General	1,310	-	-	-	785	58,898
18	103 Mental Health Advocacy Svc	6,552	-	-	32	1,319	145,315
19	107 Office of Computing Svcs	-	-	-	-	-	-
20	107 State Register	-	-	-	-	256	84,238
21	107 Planning & Budget Other	-	-	-	-	-	89,304
22	107 CDBG	-	-	-	-	562	181,120
23	107 CDBG--Disaster Recovery	-	-	-	-	3,729	445,463
24	107 Local Govt Asst Prog	-	-	-	-	153	50,634
25	107 ERP	-	-	-	-	-	-
26	107 State Land	-	-	-	-	869	262,487
27	107 State Buildings	-	-	-	-	5,415	1,749,665
28	107 Facility Planning	1,445,745	-	-	-	-	1,445,745
29	107 DOA-OSUP	-	-	-	-	22,547	681,438
30	107 LEAF	-	-	-	-	-	-
31	107 Travel Mgmt	-	-	-	-	460	154,327
32	107 E Services	-	-	-	-	-	-
33	107 Office of the CIO	-	-	-	-	-	-
34	107 TAINF	-	-	-	-	-	-
35	107 CO Special Projects	-	-	-	-	1,278	71,234
36	107 SGMO	-	-	-	-	-	-
37	107 DOA Federal Funds Office	-	-	-	-	-	-
38	814 Patients Compensation	1,256	-	-	-	-	1,256
39	109 Office of Coastal Protection & Restor	6,552	-	1,416,571	(8)	10,233	1,476,251
40	110 Louisiana Recovery Authority	-	-	-	-	(1)	(1)
41	111 Homeland Security & Emg Prep	1,310	-	615,056	(1,443)	22,679	711,697
42	112 Dept of Military Affairs	-	-	223,695	(601)	19,013	321,894
43	116 LA Public Defender Board	1,310	-	-	(266)	516	(18,256)
44	124 LA Stadium	-	-	195,754	-	17	242,490
45	565 Board of Tax Appeals	1,310	-	-	-	700	22,067
46	129 LA Comm Law Enforce Adm	2,621	-	296,792	(15)	236	355,530
47	133 Office of Elderly Affairs	8,956	-	36,449	-	4,790	6,805
48	254 LA State Racing commission	1,310	-	(50,241)	(373)	4,346	(15,392)
49	255 Office of Financial Institutions	7,862	109,386	(61,147)	(1,038)	3,683	96,384
50	259 LA State Board of Cosmetology	-	-	(11,157)	-	-	(11,157)
51	130 Dept of Veterans Affairs	108	-	70,974	(128)	5,306	194,075
52	131 LA War Veterans Home	-	-	-	359	3,687	8,151
53	132 NE LA War Veterans Home	-	-	-	(152)	4,003	7,935
54	134 SW LA War Veterans home	-	-	-	591	3,969	9,242
55	135 NW LA War Veterans Home	-	-	-	295	3,615	8,305
56	136 SE LA War Veterans Home	-	-	-	(294)	3,058	8,642
57	139 Secretary of State	-	4,004,736	-	-	-	4,004,736
58	141 Office of Attorney General	15,508	45,360	26,974	(3,760)	14,942	151,436
59	146 L.T. Governor	1,310	-	-	-	1,346	26,758
60	147 Treasury	-	-	-	-	2,081,827	2,081,827
61	Treasury Banking	-	-	-	-	888,778	888,778
62	158 Public Service Commission	13,104	-	1,954	20	3,896	(18,470)

STATE OF LOUISIANA  
STATEWIDE COST ALLOCATION PLAN  
CALCULATION OF FIXED COSTS  
FOR FISCAL YEAR 2021

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
63	160 Agriculture & Forestry	1,310	-	220,038	(291)	24,172	297,591
64	165 Commissioner of Insurance	2,621	-	111,511	(135)	9,289	142,670
65	170 Supreme Court	-	-	98,857	(478)	14	114,822
66	171 Appeals Court	-	-	160,459	(75)	-	163,200
67	251 Econ Dev-Office of Secretary	2,621	16,519	(202,658)	42	2,429	(173,665)
68	252 Office of Business Development	1,310	-	-	(118)	4,147	15,549
69	261 Culture Rec Tourism Office of Sec	2,621	14,202	79,356	(135)	1,708	119,932
70	262 CRT Library	-	-	-	78	904	26,146
71	263 CRT Museum	-	-	-	(436)	4,455	26,770
72	264 CRT Parks	1,310	-	-	(403)	4,775	126,475
73	265 CRT Cultural Development	6,444	-	-	(1)	2,325	32,506
74	267 CRT Tourism	1,310	-	-	(300)	3,863	109,868
75	273 DOT-Administration	-	-	100,978	47	11,341	132,407
76	274 DOT-Public Improvements	-	-	-	-	326	35,824
77	276 DOT-Engineering & Operations	1,310	-	-	(1,287)	29,400	131,345
78	813 Sabine River Authority	-	-	-	-	-	-
79	400 Corrections Admin	-	43,110	145,458	(542)	6,992	208,428
80	401 Phelps Correctional Center	-	-	-	-	-	-
81	402 LA State Penitentiary	-	-	-	404	17,849	36,323
82	405 Raymond Laborde Correctional Center	-	-	-	(931)	5,034	13,538
83	406 LA Correctional Inst Women	-	-	-	(33)	4,863	12,213
84	407 Winn Correctional Center	-	-	-	-	13	6,197
85	408 Allen Correctional Center	-	-	-	50	4,075	10,767
86	409 Dixon Correctional Institute	-	-	-	(1,548)	6,381	13,795
87	413 Hunt Correctional Center	-	-	-	(1,359)	8,487	17,498
88	414 Wade Correctional Cneter	-	-	-	296	4,261	12,038
89	415 Adult Probation & Parole	27,518	-	-	(1,006)	8,551	46,187
90	416 Rayburn Correctional Center	-	-	-	(326)	4,353	11,237
91	451 Local Housing Adult Offender	-	-	-	-	167	8,187
92	418 Public Safety Office of Mgmt & Fin	-	2,619	280,436	(100)	5,310	313,994
93	419 Office of State Police	32,651	-	-	-	65,260	194,267
94	420 Office of Motor Vehicles	27,518	-	-	-	31,644	125,351
95	421 Office of Legal Affairs	-	-	-	-	0	781
96	422 State Fire Marshal	7,754	-	-	-	8,010	17,550
97	423 LA Gaming Control Board	1,310	-	-	-	377	77
98	424 Liquefied Petroleum Gas Comm	-	-	-	-	551	(989)
99	425 LA Highway Safety Comm	-	-	135,558	22	1,286	135,691
100	403 Office of Juvenile Justice	14,414	-	(14,007)	(287)	14,182	287,679
101	452 Local Housing Juvenile Offender	-	-	-	-	9	(49,862)
102	300 LDH-JPHSA	-	-	-	297	7,116	26,238
103	301 LDH-FLAHS	-	-	(5,071)	(19)	18,195	34,184
104	302 LDH-CAHSA	1,310	-	146,878	(258)	6,292	179,036
105	303 LDH-Developmental Disability Council	1,310	-	-	-	703	20,033
106	304 LDH-Metro HSD	-	-	-	(215)	1	17,471
107	305 LDH-Medical Vendor Admin	9,822	-	(2,208)	-	15,089	106,130
108	306 LDH-Medical Vendor Payments	-	-	-	-	30,356	1,208,661
109	307 LDH-Office of Secretary	15,291	225,240	3,113,900	(2,066)	13,295	3,393,505
110	309 LDH-SC LA Human Svcs Authority	3,823	-	98,893	-	9,383	125,749

STATE OF LOUISIANA  
 STATEWIDE COST ALLOCATION PLAN  
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 FOR FISCAL YEAR 2021

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
111	310 LDH-NE Delta HSA	(2,404)	-	55,513	(405)	4,552	69,355
112	320 LDH-Office of Aging & Adult Svcs	7,970	-	-	(391)	13,176	137,876
113	324 LDH-LA Emergency Response Network	1,310	-	-	-	300	27,310
114	325 LDH-Acadiana Area HSD	-	-	19,945	(48)	3,985	38,484
115	326 LDH-Office of Public Health	52,631	-	(409,762)	(309)	91,346	(145,712)
116	330 LDH-Office of Behavioral Health	(1,094)	-	-	(598)	25,774	127,309
117	340 LDH-Office of Citizen's Dev Disb	1,419	-	-	(1,529)	18,462	157,759
118	360 Office for Children/Family Svcs	93,361	113,113	(37,920)	(1,665)	69,820	456,925
119	375 LDH-Imperial Calcasieu HSA	-	-	58,546	(751)	6,598	78,224
120	376 LDH-Central Louisiana HSD	-	-	63	49	4,323	17,414
121	377 LDH-Northwest Louisiana HSD	1,310	-	70,310	26	3,272	87,416
122	431 Natural Resources-Secretary	2,621	11,785	(107,458)	7	1,648	(100,333)
123	432 Office of Conservation	11,793	-	-	-	4,881	33,845
124	434 Office of Mineral Resources	1,310	-	-	-	2,289	11,900
125	435 Office of Coastal Management	2,729	-	-	-	1,864	4,807
126	440 Office of Revenue	12,779	-	76,433	(1,609)	27,059	162,776
127	106 Tax Commission	1,310	12,591	87,575	-	1,694	160,998
128	856 DEQ-Office of Environmental Quality	15,833	-	6,321	(284)	16,187	98,148
129	474 Workforce Support & Training	26,749	-	91,499	(3,006)	30,756	274,080
130	511 Wildlife & Fisheries-Mgmt & Fin	1,310	-	210,711	492	2,502	256,105
131	512 Wildlife & Fisheries-Secretary	6,660	-	-	(283)	4,004	54,657
132	513 Office of Wildlife	15,616	-	-	-	8,769	68,208
133	514 Office of Fisheries	5,350	-	-	-	7,473	56,650
134	560 State Civil Service	1,310	-	56,169	-	3,113	95,272
135	561 Munic Fire Police Civil Service	1,310	-	-	-	923	16,445
136	562 Ethics Administration	1,310	-	(481)	(74)	1,356	20,077
137	563 State Police Commission	2,512	-	(70,138)	16	211	(56,233)
138	571 School Employee Retirement System	-	-	-	(12)	-	147,771
139	572 LASER	-	-	-	-	-	-
140	573 Teacher Retirement System	-	-	-	4	-	171,624
141	575 State Police Retirement System	-	-	(137,605)	-	-	(128,428)
142	583 Fire Retirement System	-	-	-	-	-	-
143	584 Municipal Police Retirement System	-	-	-	-	-	-
144	585 LA St Emp Ret Sys - St Cont	-	-	-	-	2	(47)
145	586 Teacher Retirement Sys-State	-	-	-	-	2	2
146	600 LSU Board	-	-	-	-	32	491,000
147	601 LSU Baton Rouge	-	26,994	493,494	(311)	-	751,426
148	602 LSU Alexandria	-	-	536,295	(158)	-	4,127
149	603 Univ of New Orleans	1,256	-	217,354	1,422	-	256,488
150	604 LSUHSC-New Orleans	-	-	246,996	(3,306)	-	316,218
151	605 LSU Eunice	-	-	(947)	(169)	-	(1,260)
152	606 LSU Shreveport	-	-	-	133	-	12,469
153	607 LSU Agriculture Center	5,133	-	-	(2,514)	-	29,449
154	608 Hebert Law Center	-	-	-	-	-	(5,078)
155	609 Penn Biomed Research Center	-	-	-	-	-	4,712
156	610 LSUHSC-Hlth Sci	5,241	233,680	157,916	(747)	26	432,757
157	611 LSUHSC-Shreveport	1,527	-	356,165	(2,136)	-	404,408
158	612 Baton Rouge Comm College	(3,606)	-	221,849	(551)	-	234,223

STATE OF LOUISIANA  
 STATEWIDE COST ALLOCATION PLAN  
 CALCULATION OF FIXED COSTS  
 FOR FISCAL YEAR 2021

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
159	614 Southern-Law Center	-	-	-	-	-	3,847
160	615 Southern-Board of Supvrs	1,310	-	413,148	-	17	414,547
161	616 Southern-Baton Rouge	1,256	-	33,367	(1,095)	-	56,552
162	617 Southern-New Orleans	1,310	-	-	(720)	-	6,653
163	618 Southern-Shreveport	2,621	-	-	(983)	-	6,001
164	619 Southern-AG Center	-	-	-	-	-	2,811
165	620 Board of Supv ULA System	3,931	-	174,640	-	1,291	181,193
166	621 Nichols State University	-	-	8,456	(349)	-	27,844
167	623 Grambling State University	-	-	218,753	(1,265)	-	233,822
168	625 LA Tech University	-	-	106,592	(104)	-	150,747
169	627 McNeese State University	-	-	177,050	518	-	200,419
170	629 University of LA-Monroe	3,823	-	121,254	(2,343)	-	154,126
171	631 Northwestern State University	1,419	-	81,998	(1,106)	-	109,270
172	634 Southeastern LA University	108	-	201,022	(287)	-	242,215
173	640 University of LA-Lafayette	1,310	-	182,398	(1,859)	-	251,551
174	641 Delgado Community College	(2,296)	-	175,740	(827)	-	208,114
175	643 Nunez Community College	(1,202)	6,749	112,913	20	-	117,140
176	644 Bossier Community College	1,256	-	161,163	-	-	184,993
177	645 South LA Community College	2,621	-	182,338	(1,026)	-	201,497
178	646 RiverPrh Community College	-	-	136,796	(100)	-	140,774
179	647 LA Delta Community College	1,310	-	85,322	(3,657)	-	90,920
180	648 LA Technical College	-	-	-	-	-	4,774
181	649 LCTCS	(1,202)	705	457,957	75	47	468,784
182	731 Fletcher Tech Comm College	-	-	120,634	(490)	-	124,268
183	751 SOWELA Tech Comm College	-	-	80,088	787	-	89,751
184	653 School for Deaf & Visually Impaired	-	12,389	69,417	(1,049)	8,521	112,412
185	655 LA Special Education Ctr	-	-	93,214	20	7,634	120,634
186	657 LA School Math Science & Arts	-	-	82,820	(430)	2,009	106,087
187	658 Thrive Academy	3,823	-	12,604	-	2,354	44,603
188	662 Educational TV Authority	-	-	-	-	1,675	23,711
189	666 BR Elem & Secondary Education	1,310	1,914	41,374	-	686	84,332
190	671 Board of Regents	5,241	11,097	179,948	(541)	10,648	331,082
191	673 NO Center for Creative Arts	1,310	-	20,753	(15)	2,092	42,618
192	678 DOE-State Activities	5,133	21,051	535,303	(443)	30,196	588,678
193	681 Subgrantee Assistance	-	-	-	-	3,336	164,649
194	682 Recovery School District	-	-	7,039	238	(952)	32,726
195	695 Minimum Foundation Program	-	-	-	-	287	356,982
196	697 Non-Public Educational Assistance	-	-	-	-	12	12,859
197	699 Special School Districts	-	-	-	-	3,073	16,285
198	710 Capital Area Technical College	-	-	(8,359)	(1,649)	-	(10,465)
199	730 South Central LA Technical College	-	-	-	(579)	-	-
200	734 SCLTC-River Parish Campus	-	-	-	-	-	-
201	740 Acadiana Technical College	-	-	-	-	-	-
202	760 Central LA Technical Community College	-	-	84,322	(717)	-	89,486
203	770 Northwest LA Technical College	-	-	44,810	(1,184)	-	43,576
204	780 Northeast LA Technical College	-	-	-	-	-	-
205	787 LCTCS Online	-	-	-	-	-	(66)
206	788 Northshore Technical Community College	-	-	204,142	(724)	-	210,127

STATE OF LOUISIANA  
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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
207	790 Thibodaux Training Academy	-	-	-	-	-	-
208	860 Clean Water State Rev Fund	-	-	-	-	59	112,473
209	861 Safe Drinking Water	-	-	-	-	179	520
210	862 LA Gulf Opportunity	-	-	-	-	-	-
211	796 Central Regional Laundry	-	-	-	-	-	-
212	800 Office of Group Benefits	-	-	333,981	(249)	4,508	301,355
213	804 Office of Risk Mgmt	-	-	(99,197)	(143)	2,699	(400,701)
214	805 Administrative Services	-	-	-	-	(1)	80,804
215	806 LA Property Assistance Agency	-	-	-	(12)	2,602	149,357
216	807 Federal Property Assistance	-	-	-	-	119	26,777
217	808 Office of Telecommunications Mgmt	-	-	-	-	(1)	(595,484)
218	811 Prison Enterprises	-	-	-	26	1,776	(770)
219	815 Office of Technology Svcs	7,646	-	-	158	50,211	4,872,402
220	816 Administrative Law	2,621	64,161	-	42	1,363	81,187
221	820 DOA State Procurement	-	-	-	(173)	2,223	(75,811)
222	821 DOA Human Capital Management	-	-	-	(993)	(1,012)	109,365
223	829 Office of Aircraft Services	-	-	-	-	277	112,759
224	906 District Attorney	-	-	-	-	1,152	599,012
225	933 Governor Conference	-	-	-	-	10	485
226	977 DOA Debt Service	-	-	-	-	61	31,588
227	ARRA	-	-	6,273	-	-	6,273
228	OTHER	35,596	216,053	4,447,311	(1,613)	1,976	6,820,365
<b>Total</b>		<b>2,038,454</b>	<b>5,198,892</b>	<b>19,320,973</b>	<b>(67,965)</b>	<b>4,016,064</b>	<b>48,143,408</b>



## 2021 MAXIMUM ALLOWABLE RATES FOR CHARGING FEDERAL PROGRAMS

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

1. Bienville	\$9.499
2. Iberville	\$8.924
3. DHH/Office of Public Health Lab (formerly DEQ Lab)	\$35.506
4. Galvez	\$10.778
5. Livingston	\$13.589
6. Claiborne	\$10.618
7. LaSalle	\$8.470
8. Information Services Building	\$16.027
9. New Supreme Court (400 Royal Street)	\$20.676
10. First Circuit (Legislative Auditor)	\$12.378
11. Harvey State Office Building – New Orleans	\$8.754
12. Mental Health – Champion	\$8.434
13. Mary Allen Shreveport State Office Building	\$7.832
14. Second Circuit	\$19.219
15. Capitol Building	\$15.352
16. Capitol Annex	\$9.067
17. Pentagon Courts	\$10.775
18. Library	\$7.739
19. Lafayette Brandywine	\$9.371
20. Poydras	\$10.019
21. Alexandria State Office Building	\$11.198

2021 MAXIMUM ALLOWABLE RATES FOR CHARGING FEDERAL PROGRAMS

22. Northeast Louisiana State Office Building \$5.085

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

23. Galvez Parking Garage \$472.798

24. LaSalle Parking Garage \$346.084

State of Louisiana  
 Federal Allowable Cost Based on Number of Parking Spots Occupied  
 FY 2019 Actuals for use in FY 2021

**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	520	472.798	39.400	245,855
Env Quality - 850	339	472.798	39.400	160,279
DNR - 431	0	472.798	39.400	-
Public Svc Comm - 158	37	472.798	39.400	17,494
LACLE - 129	26	472.798	39.400	12,293
La Public Defend Bd - 116	0	472.798	39.400	-
Inspector General - 102	3	472.798	39.400	1,418
State Museum - 263	0	472.798	39.400	-
Legislative Auditor	24	472.798	39.400	11,347
LOSFA - 661	52	472.798	39.400	24,585
Veteran's Affairs - 130	16	472.798	39.400	7,565
Office of Technology Services - 815	78	472.798	39.400	36,878
Public/Other	705	472.798	39.400	333,323
	1,800			851,036

State of Louisiana  
 Federal Allowable Cost Based on Number of Parking Spots Occupied  
 FY 2019 Actuals for use in FY 2021

**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	148	346.084	28.840	51,220
Revenue - 440	316	346.084	28.840	109,363
DCFS - 360	235	346.084	28.840	81,330
State Library (CRT) - 262	2	346.084	28.840	692
Board of Tax Appeals - 126	7	346.084	28.840	2,423
Gaming Control Board - 423	2	346.084	28.840	692
DOA/DRU (CDBG)	58	346.084	28.840	20,073
Mental Health Advocacy Svcs - 103	3	346.084	28.840	1,038
Office of Technology Services - 815	74	346.084	28.840	25,610
Board of Ethics - 562	28	346.084	28.840	9,690
Economic Development - 251	95	346.084	28.840	32,878
La Public Defend Bd - 116	5	346.084	28.840	1,730
Public/Other	836	346.084	28.840	289,325
	1,809			626,065