



**Malia M. Cohen**  
**California State Controller**

**NEGOTIATION AGREEMENT**  
**COUNTYWIDE COST ALLOCATION PLAN**

**County of Los Angeles**  
**Los Angeles, California**

**Date: March 22, 2023**  
**Filing Ref: LOS24**

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Grants* (Uniform Guidance), found at Title 2, Code of Federal Regulations, Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in fiscal year **2023-24**. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Furthermore, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied by the Data Processing Department.

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**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST ALLOCATIONS**

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The indirect overhead and support service costs listed in **Exhibit A** (attached) are formally approved as actual costs for fiscal year **2020-21**, and as estimated costs for fiscal year **2023-24** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2023**, for further allocation to federal grants and contracts performed by the respective county departments.

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**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS**

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- |                             |                                 |
|-----------------------------|---------------------------------|
| 1. Employee Fringe Benefits | 8. County Counsel               |
| 2. Rent Expense             | 9. Insurance                    |
| 3. Reimbursement Expense    | 10. ISD-General                 |
| 4. Utility Expense          | 11. Human Resources             |
| 5. Auditor-Controller       | 12. Sheriff                     |
| 6. Board of Supervisors     | 13. Treasurer and Tax Collector |
| 7. Chief Executive Office   | 14. EB-General                  |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above cost centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the county departments' costs indicated in Section I.

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**SECTION III: CONDITIONS**

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**A. LIMITATIONS:** Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles; (2) that similar types of costs have been accorded consistent accounting treatment; and (3) that the information provided by the county and used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

**B. CHANGES:** Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure, or changes in the method of accounting for costs that materially

affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement, will require prior approval by the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

**C. FIXED AMOUNTS:** The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

**D. BILLED COSTS:** Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county, and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by Uniform Guidance, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

**E. NOTIFICATION TO STATE AND FEDERAL AGENCIES:** Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

**F. SPECIAL REMARKS:** There are no adjustments in the fiscal year 2023-24 Cost Allocation Plan.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF LOS ANGELES**

**MALIA M. COHEN  
CALIFORNIA STATE CONTROLLER**

**BY Original signed by**

**BY Original signed by**

**Oscar Valdez**

**SANDEEP SINGH, Manager  
Local Government Policy Section  
Local Govt Programs & Services  
Division**

**Name**

**Interim Auditor-Controller**

**Title**

**03-31-2023**

**04-03-2023**

**Date**

**Date**

cc: State and Federal Agencies  
Attachment: Exhibit A

**Negotiated by Alex Tran  
Telephone (916) 323-2369**

**County of Los Angeles  
 Countywide Cost Allocation Plan  
 Plan Year 2023-2024**

**Exhibit A**

<b>Central Service</b>	<b>Allocated Indirect Costs - Claimable Totals</b>	<b>AG COMM / WTS &amp; MEASURES</b>	<b>ALT PUBLIC DEFENDER</b>	<b>ANIMAL CONTROL</b>	<b>ARTS AND CULTURE</b>
OUTSIDE AUDITORS	\$825,505	\$2,261	\$3,896	\$2,157	\$336
RENT EXPENSE	\$20,430,865	(\$75,000)	(\$126,325)	(\$1,168)	\$3,558
BUILDING DEPRECIATION	\$71,278,245	\$44,301	\$97,364	\$769,597	-
EQUIPMENT DEPRECIATION	\$16,926,622	\$72,469	\$5,753	\$17,742	\$2,970
REFURBISHMENT EXPENSE	\$171,280,503	-	-	-	-
VEHICLE EQUIP DEPRECIATION	\$19,835,123	\$1,517,805	\$8,570	\$499,931	-
SOFTWARE DEPRECIATION	\$13,528,103	-	-	-	-
UTILITY EXPENSE	(\$7,467,535)	(\$5,804)	(\$160,174)	(\$1,747)	-
AUDITOR-CONTROLLER	\$31,756,573	\$557,829	\$97,116	\$1,241,708	\$86,274
BOARD OF SUPERVISORS	\$88,294,676	(\$23,900)	\$200,650	\$27,230	(\$4,412)
CHIEF EXEC OFFICE	\$49,898,236	\$282,251	\$294,038	\$717,092	\$79,950
COUNTY COUNSEL	\$4,411,299	\$6,029	\$286,079	\$135,847	\$7,598
INSURANCE	\$6,967,786	\$25,948	\$15,629	\$32,465	\$490
ISD-GENERAL	\$26,716,598	\$389,063	\$63,668	\$566,250	\$7,153
HUMAN RESOURCES	\$12,014,184	\$82,172	\$26,216	\$49,053	(\$7,945)
SHERIFF	\$1,806,683,956	\$107	-	\$140	-
TREASURER & TAX COLL	\$29,965,494	\$531,847	\$1,330	\$208,152	\$262
EB-GENERAL	\$1,967,355	(\$82,607)	\$10,688	(\$4,157)	\$489
UNALLOCATED SPACE	\$9,109	\$33	\$57	\$31	\$5
<b>Total Actual Costs</b>	<b>\$2,365,322,695</b>	<b>\$3,324,805</b>	<b>\$824,555</b>	<b>\$4,260,323</b>	<b>\$176,728</b>
<b>Roll Forward Amounts</b>	<b>\$180,423,003</b>	<b>\$157,319</b>	<b>(\$1,642,800)</b>	<b>\$90,353</b>	<b>-</b>
<b>Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Costs</b>	<b>\$2,545,745,698</b>	<b>\$3,482,124</b>	<b>(\$818,245)</b>	<b>\$4,350,675</b>	<b>\$176,728</b>

**County of Los Angeles  
 Countywide Cost Allocation Plan  
 Plan Year 2023-2024**

**Exhibit A**

Central Service	ASSESSOR	BEACHES & HARBORS	CHILDREN SERVICES	CHILD SUPPORT SERVICES	CONSUMER AFFAIRS	DISTRICT ATTORNEY
OUTSIDE AUDITORS	\$8,935	\$1,740	\$64,130	\$9,159	\$816	\$22,074
RENT EXPENSE	(\$84,469)	(\$4,765,918)	(\$3,085,772)	(\$1,758,370)	\$15,502	\$4,949,479
BUILDING DEPRECIATION	\$490,856	\$5,004,063	\$3,815,334	\$1,431,792	\$22,439	\$2,296,324
EQUIPMENT DEPRECIATION	\$242,896	\$779,593	-	-	\$1,538	\$27,572
REFURBISHMENT EXPENSE	\$53,308	\$1,297,657	-	-	\$105,540	\$1,933,516
VEHICLE EQUIP DEPRECIATION	\$40,423	\$218,513	-	-	-	\$1,240,267
SOFTWARE DEPRECIATION	\$5,831,883	-	-	-	-	-
UTILITY EXPENSE	(\$81,056)	\$10,546	(\$232,048)	\$113,850	(\$21,797)	(\$906,287)
AUDITOR-CONTROLLER	(\$104,410)	\$1,021,378	\$1,468,626	\$187,567	\$237,789	\$114,426
BOARD OF SUPERVISORS	\$502,221	\$12,780	\$2,296,081	\$98,929	\$15,178	\$608,988
CHIEF EXEC OFFICE	\$541,381	\$241,294	\$2,688,519	\$398,958	\$150,315	\$915,431
COUNTY COUNSEL	(\$7,933)	(\$31,782)	\$160	(\$9,307)	\$675,681	\$342,665
INSURANCE	\$173,264	\$52,442	\$1,195,454	\$113,536	\$5,135	\$360,852
ISD-GENERAL	\$1,721,738	\$458,472	\$944,686	\$97,126	\$125,517	\$301,263
HUMAN RESOURCES	\$363,660	\$30,863	\$873,240	\$175,497	\$95,960	\$437,799
SHERIFF	\$12,415	\$157	\$1,846,709	\$410,164	\$25,473	\$4,462,937
TREASURER & TAX COLL	\$5,320	\$4,699	\$2,329	\$6,630	\$684	(\$5,471)
EB-GENERAL	\$76,494	(\$53,578)	\$429,187	\$83,086	\$10,533	\$63,964
UNALLOCATED SPACE	\$130	\$25	\$934	\$133	\$12	\$321
<b>Total Actual Costs</b>	<b>\$9,787,056</b>	<b>\$4,282,946</b>	<b>\$12,307,569</b>	<b>\$1,358,750</b>	<b>\$1,466,316</b>	<b>\$17,166,119</b>
<b>Roll Forward Amounts</b>	<b>\$5,769,026</b>	<b>(\$127,315)</b>	<b>\$6,846,480</b>	<b>(\$2,369,838)</b>	<b>\$477,161</b>	<b>\$521,088</b>
<b>Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Costs</b>	<b>\$15,556,081</b>	<b>\$4,155,630</b>	<b>\$19,154,049</b>	<b>(\$1,011,088)</b>	<b>\$1,943,477</b>	<b>\$17,687,207</b>

**County of Los Angeles  
 Countywide Cost Allocation Plan  
 Plan Year 2023-2024**

**Exhibit A**

<b>Central Service</b>	<b>FIRE DEPARTMENT</b>	<b>DHS-ADMIN</b>	<b>DHS - AMBULATORY CARE</b>	<b>DHS-INT CORR HEALTH SVCS</b>	<b>DHS-HARBOR HOSPITAL</b>	<b>DHS-JUV CT HLTH SVCS</b>
OUTSIDE AUDITORS	\$62,767	\$17,889	\$16,333	\$15,047	\$92,144	\$1,543
RENT EXPENSE	(\$6,626,786)	(\$1,573,552)	(\$3,349,196)	(\$379,828)	(\$859,914)	\$0
BUILDING DEPRECIATION	\$6,628,432	-	-	-	-	-
EQUIPMENT DEPRECIATION	\$11,735,821	-	-	-	-	-
REFURBISHMENT EXPENSE	\$235,060	-	-	-	-	-
VEHICLE EQUIP DEPRECIATION	\$9,995,694	-	-	-	-	-
SOFTWARE DEPRECIATION	\$23,337	-	-	-	-	-
UTILITY EXPENSE	\$182,407	(\$34,266)	(\$425,801)	-	\$114,518	\$21,057
AUDITOR-CONTROLLER	\$63,929	\$4,494,204	-	-	-	-
BOARD OF SUPERVISORS	\$205,235	\$862,780	\$59,843	\$48,687	\$138,312	\$5,722
CHIEF EXEC OFFICE	\$914,213	\$4,764,852	-	-	-	-
COUNTY COUNSEL	\$315,985	\$638,628	-	-	(\$35,030)	-
INSURANCE	(\$1,953)	\$61,161	(\$238,766)	(\$896,217)	(\$1,195,145)	(\$93,279)
ISD-GENERAL	(\$625,431)	(\$504,748)	(\$201,222)	(\$66,028)	(\$1,259,639)	\$23,548
HUMAN RESOURCES	(\$327,982)	\$1,606,425	-	-	-	-
SHERIFF	\$521	\$203,751	\$2,156,514	\$19,377	\$656,965	-
TREASURER & TAX COLL	\$315,803	\$12,748	\$8,607	\$7,216	\$6,017	\$848
EB-GENERAL	\$419,937	\$124,959	\$199,510	\$84,459	\$76,449	(\$12,458)
UNALLOCATED SPACE	\$914	\$260	\$238	\$219	\$576	\$22
<b>Total Actual Costs</b>	<b>\$23,517,901</b>	<b>\$10,675,092</b>	<b>(\$1,773,938)</b>	<b>(\$1,167,070)</b>	<b>(\$2,264,748)</b>	<b>(\$52,997)</b>
<b>Roll Forward Amounts</b>	<b>\$5,000,264</b>	<b>\$2,044,560</b>	<b>\$1,022,469</b>	<b>(\$2,046,524)</b>	<b>(\$6,692,732)</b>	<b>\$1,548,973</b>
<b>Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Costs</b>	<b>\$28,518,166</b>	<b>\$12,719,651</b>	<b>(\$751,468)</b>	<b>(\$3,213,593)</b>	<b>(\$8,957,480)</b>	<b>\$1,495,975</b>

**County of Los Angeles  
 Countywide Cost Allocation Plan  
 Plan Year 2023-2024**

**Exhibit A**

<b>Central Service</b>	<b>DHS-LAC+USC HOSPITAL</b>	<b>DHS-MLK MEDICAL CTR</b>	<b>DHS-OLIVE VIEW HOSPITAL</b>	<b>DHS-RLA REHAB CTR</b>	<b>LA COUNTY LIBRARY</b>	<b>MEDICAL EXAMINER</b>
OUTSIDE AUDITORS	\$131,562	\$13,140	\$56,683	\$26,253	\$5,875	\$2,035
RENT EXPENSE	(\$8,321,461)	(\$21,228,908)	\$471,876	(\$17,088,412)	(\$295,490)	\$931,368
BUILDING DEPRECIATION	-	-	-	-	-	\$712,257
EQUIPMENT DEPRECIATION	-	-	-	-	-	\$316,462
REFURBISHMENT EXPENSE	-	-	-	-	\$241,743	-
VEHICLE EQUIP DEPRECIATION	-	-	-	-	-	\$254,236
SOFTWARE DEPRECIATION	-	-	-	-	-	-
UTILITY EXPENSE	(\$172,437)	\$1,781,144	(\$923,069)	\$18,269	(\$54,674)	(\$124)
AUDITOR-CONTROLLER	-	-	-	-	\$355,478	\$911,845
BOARD OF SUPERVISORS	\$235,888	\$19,817	\$84,518	\$42,249	\$53,349	\$27,959
CHIEF EXEC OFFICE	-	-	-	-	\$417,622	\$281,499
COUNTY COUNSEL	(\$58,330)	\$77	(\$6,841)	(\$4,173)	(\$3,843)	(\$7,173)
INSURANCE	(\$1,745,401)	(\$97,994)	(\$529,552)	\$111,675	\$206,886	(\$136,256)
ISD-GENERAL	(\$119,882)	(\$43,614)	(\$203,711)	\$53,113	\$844,823	\$335,944
HUMAN RESOURCES	-	-	-	-	\$134,365	\$148,159
SHERIFF	(\$1,216,246)	-	\$791,706	\$679,994	(\$200,140)	\$66
TREASURER & TAX COLL	\$22,053	(\$9)	\$10,122	\$5,933	\$6,294	\$266,462
EB-GENERAL	\$137,732	\$10,953	\$49,144	\$25,009	\$17,608	(\$5,421)
UNALLOCATED SPACE	\$822	\$82	\$354	\$164	\$86	\$30
<b>Total Actual Costs</b>	<b>(\$11,105,700)</b>	<b>(\$19,545,311)</b>	<b>(\$198,771)</b>	<b>(\$16,129,927)</b>	<b>\$1,729,983</b>	<b>\$4,039,347</b>
<b>Roll Forward Amounts</b>	<b>(\$24,841,355)</b>	<b>(\$5,443,960)</b>	<b>(\$8,625,836)</b>	<b>(\$16,015,688)</b>	<b>(\$845,721)</b>	<b>\$114,270</b>
<b>Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Costs</b>	<b>(\$35,947,054)</b>	<b>(\$24,989,272)</b>	<b>(\$8,824,606)</b>	<b>(\$32,145,615)</b>	<b>\$884,262</b>	<b>\$4,153,617</b>



**County of Los Angeles  
 Countywide Cost Allocation Plan  
 Plan Year 2023-2024**

**Exhibit A**

Central Service	MENTAL HEALTH	MILITARY & VET AFFAIRS	MUSEUM OF ART	MUSEUM OF NATURAL HISTORY	MUSIC CENTER	PARKS & RECREATION
OUTSIDE AUDITORS	\$42,489	\$214	\$173	\$92	-	\$7,011
RENT EXPENSE	(\$2,257,012)	\$637,558	(\$894,592)	(\$249,426)	\$563,396	(\$18,410,092)
BUILDING DEPRECIATION	\$3,741,144	\$201,844	\$894,593	\$249,730	\$2,943,513	\$21,951,395
EQUIPMENT DEPRECIATION	\$628,772	-	-	-	-	\$771,388
REFURBISHMENT EXPENSE	\$518,674	-	-	\$966,890	-	\$7,480,165
VEHICLE EQUIP DEPRECIATION	\$699,620	-	-	-	-	\$2,964,258
SOFTWARE DEPRECIATION	-	-	-	-	-	\$13,245
UTILITY EXPENSE	\$40,428	(\$116,644)	(\$9)	(\$7,102)	(\$409,595)	(\$94,926)
AUDITOR-CONTROLLER	\$1,088,471	\$118,611	\$16,171	(\$11,658)	-	\$1,271,114
BOARD OF SUPERVISORS	\$318,771	\$19,013	\$811	\$1,441	-	\$128,267
CHIEF EXEC OFFICE	\$1,097,721	\$32,445	\$4,589	\$5,339	\$84,498	\$783,799
COUNTY COUNSEL	\$609,118	(\$12,278)	(\$7,649)	\$8,443	-	\$513,943
INSURANCE	\$92,270	\$14,382	\$4,195	\$1,603	-	\$31,009
ISD-GENERAL	\$1,123,610	\$8,674	\$1,075	(\$7,198)	\$4,608	\$746,014
HUMAN RESOURCES	\$455,823	\$12,436	(\$2,719)	\$2,031	-	\$417,456
SHERIFF	\$8,487,471	\$4,327	-	-	\$19,090	\$43,826,231
TREASURER & TAX COLL	(\$336,898)	\$181	\$92	\$36	-	\$17,913
EB-GENERAL	\$73,730	\$2,272	\$775	\$367	-	\$1,266,210
UNALLOCATED SPACE	\$619	\$3	\$3	\$1	-	\$102
<b>Total Actual Costs</b>	<b>\$16,424,821</b>	<b>\$923,038</b>	<b>\$17,509</b>	<b>\$960,588</b>	<b>\$3,205,511</b>	<b>\$63,684,502</b>
<b>Roll Forward Amounts</b>	<b>\$4,577,428</b>	<b>(\$12,119)</b>	<b>(\$210,877)</b>	<b>\$818,030</b>	<b>(\$75,901)</b>	<b>(\$4,210,954)</b>
<b>Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Costs</b>	<b>\$21,002,249</b>	<b>\$910,919</b>	<b>(\$193,368)</b>	<b>\$1,778,619</b>	<b>\$3,129,611</b>	<b>\$59,473,549</b>

**County of Los Angeles  
 Countywide Cost Allocation Plan  
 Plan Year 2023-2024**

**Exhibit A**

<b>Central Service</b>	<b>PROBATION</b>	<b>PUBLIC DEFENDER</b>	<b>PUBLIC HEALTH</b>	<b>PUBLIC SOCIAL SERVICES</b>	<b>PUBLIC WORKS</b>	<b>REGIONAL PLANNING</b>
OUTSIDE AUDITORS	\$36,315	\$12,093	\$37,918	\$74,111	\$29,105	\$1,660
RENT EXPENSE	(\$4,014,052)	(\$543,639)	\$2,225,974	(\$7,149,420)	(\$19,951)	(\$27,030)
BUILDING DEPRECIATION	\$6,711,935	\$499,141	-	\$3,652,776	-	\$20,416
EQUIPMENT DEPRECIATION	\$249,221	\$41,531	-	-	-	\$13,027
REFURBISHMENT EXPENSE	\$4,361,449	\$57,644	\$34,841	-	\$4,228,087	\$106,924
VEHICLE EQUIP DEPRECIATION	\$1,531,385	\$56,256	-	-	-	\$43,729
SOFTWARE DEPRECIATION	\$834,742	-	-	\$36,422	-	-
UTILITY EXPENSE	(\$1,266,664)	(\$642,047)	(\$126,189)	(\$85,208)	(\$147,351)	(\$9,718)
AUDITOR-CONTROLLER	\$971,064	\$839,760	\$119,591	\$2,839,868	\$396,423	\$252,362
BOARD OF SUPERVISORS	\$869,025	\$275,708	\$526,978	\$1,243,389	\$172,528	\$20,863
CHIEF EXEC OFFICE	\$1,727,030	\$539,580	\$822,669	\$4,299,854	\$334,060	\$134,242
COUNTY COUNSEL	\$1,299,781	\$292,463	\$505,675	\$137,940	(\$318,485)	\$1,024,744
INSURANCE	\$390,890	\$81,031	\$212,792	\$1,181,643	\$1,426,606	\$28,520
ISD-GENERAL	\$6,213,320	\$574,499	\$323,364	\$921,436	\$147,936	\$91,814
HUMAN RESOURCES	\$356,000	\$277,859	\$299,933	\$1,483,806	(\$82,983)	\$26,012
SHERIFF	\$5,234,753	\$15,204	\$1,736,836	\$10,779,772	\$509	\$22,764
TREASURER & TAX COLL	\$131,154	\$4,975	\$56,315	\$2,584,920	\$596,779	\$952
EB-GENERAL	\$143,689	\$26,520	\$163,521	\$745,495	\$60,465	(\$16,056)
UNALLOCATED SPACE	\$529	\$176	\$552	\$1,079	\$424	\$24
<b>Total Actual Costs</b>	<b>\$25,781,564</b>	<b>\$2,408,752</b>	<b>\$6,940,770</b>	<b>\$22,747,883</b>	<b>\$6,824,152</b>	<b>\$1,735,249</b>
<b>Roll Forward Amounts</b>	<b>(\$411,307)</b>	<b>(\$908,061)</b>	<b>\$4,332,239</b>	<b>(\$3,800,258)</b>	<b>\$5,746,777</b>	<b>\$494,288</b>
<b>Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Costs</b>	<b>\$25,370,258</b>	<b>\$1,500,691</b>	<b>\$11,273,010</b>	<b>\$18,947,625</b>	<b>\$12,570,929</b>	<b>\$2,229,537</b>

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 Plan Year 2023-2024**

**Exhibit A**

<b>Central Service</b>	<b>REGISTRAR / COUNTY CLERK</b>	<b>TCO-COUNTY</b>	<b>TCO-FEES</b>	<b>TCO-STATE</b>	<b>WDACS</b>	<b>ALL OTHERS</b>
OUTSIDE AUDITORS	\$6,266	\$204	-	-	\$3,674	\$17,406
RENT EXPENSE	(\$268,061)	\$5,123,593	-	\$328,099	(\$762,698)	\$109,397,001
BUILDING DEPRECIATION	\$1,004,947	\$2,374,842	-	-	\$643,125	\$5,076,084
EQUIPMENT DEPRECIATION	\$864,974	-	-	-	-	\$1,154,893
REFURBISHMENT EXPENSE	-	-	-	\$130,913	-	\$149,528,091
VEHICLE EQUIP DEPRECIATION	\$58,230	-	-	-	-	\$706,205
SOFTWARE DEPRECIATION	\$6,788,474	-	-	-	-	-
UTILITY EXPENSE	(\$90,395)	\$1,612	-	\$2,307,352	(\$63,710)	(\$5,979,875)
AUDITOR-CONTROLLER	\$455,488	\$22,499	\$214,922	-	(\$178,132)	\$12,606,260
BOARD OF SUPERVISORS	(\$7,450)	\$1,101	\$324,299	-	\$32,587	\$78,849,240
CHIEF EXEC OFFICE	\$513,344	\$149,746	-	\$41,572	\$365,602	\$26,274,734
COUNTY COUNSEL	(\$106,627)	\$5,789	-	-	\$393,246	(\$2,179,142)
INSURANCE	\$45,851	\$385	-	-	\$110,685	\$5,925,552
ISD-GENERAL	\$698,080	\$3,172,992	\$937,177	\$1,775,146	\$73,908	\$7,002,053
HUMAN RESOURCES	\$226,610	\$13,623	(\$180,015)	-	\$39,975	\$4,980,852
SHERIFF	\$872,658	-	\$119,083	-	\$147,328	\$1,725,567,322
TREASURER & TAX COLL	\$122,065	\$163	\$31,815	-	\$2,668	\$25,334,490
EB-GENERAL	(\$2,243,573)	\$617	\$82,472	-	(\$1,177)	\$50
UNALLOCATED SPACE	\$91	\$3	-	-	\$53	\$1
<b>Total Actual Costs</b>	<b>\$8,940,971</b>	<b>\$10,867,171</b>	<b>\$1,529,752</b>	<b>\$4,583,082</b>	<b>\$807,134</b>	<b>\$2,144,261,218</b>
<b>Roll Forward Amounts</b>	<b>\$4,630,565</b>	<b>(\$9,781,816)</b>	<b>(\$452,686)</b>	<b>\$6,787,436</b>	<b>(\$2,827,064)</b>	<b>\$220,787,089</b>
<b>Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Costs</b>	<b>\$13,571,536</b>	<b>\$1,085,355</b>	<b>\$1,077,067</b>	<b>\$11,370,517</b>	<b>(\$2,019,931)</b>	<b>\$2,365,048,307</b>