



MALIA M. COHEN  
CALIFORNIA STATE CONTROLLER

## NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

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

**Date:  
Filing Ref:**

**July 3, 2025  
LOS26**

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (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 **2025-26**. 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 **2022-23**, and as estimated costs for fiscal year **2025-26** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2025**, 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. Refurbishment Expense    | 10. ISD – General             |
| 4. Utility Expense          | 11. Human Resources           |
| 5. Auditor-Controller       | 12. Sheriff                   |
| 6. Board of Supervisors     | 13. Treasurer & 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 2025-26 Cost Allocation Plan.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF LOS ANGELES****BY Original signed by**

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**Oscar Valdez**

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**Name  
Auditor-Controller**

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**Title  
07-08-2025**

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**Date**

cc: State and Federal Agencies  
Attachment: Exhibit A

**MALIA M. COHEN  
CALIFORNIA STATE CONTROLLER****BY Original signed by**

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**SANDEEP SINGH  
Manager  
Local Government Policy Section  
Local Govt Programs and Services Division****07-09-2025**

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**Date**

**Negotiated by Daniel Basso  
Telephone (916) 327-8905**

County of Los Angeles  
Countywide Cost Allocation Plan  
Plan Year 2025-2026

Exhibit A

Central Service	Claimable Totals	AGING AND DISABILITIES	AG COMM / WTS AND MEASURES	ALTERNATE PUBLIC DEFENDER	ANIMAL CARE AND CONTROL
OUTSIDE AUDITORS	\$ 1,134,765	\$ 3,103	\$ 2,476	\$ 4,562	\$ 2,282
RENT EXPENSE	20,841,867	(488,302)	(57,354)	68,420	(120,662)
BUILDING DEPRECIATION	119,845,493	991,484	44,738	170,533	938,782
EQUIPMENT DEPRECIATION	19,824,038	-	99,694	-	102,016
REFURBISHMENT EXPENSE	203,769,500	56,839	62,428	-	-
VEHICLE EQUIP DEPRECIATION	14,328,416	-	1,342,690	-	356,315
SOFTWARE DEPRECIATION	21,224,027	-	-	-	-
UTILITY EXPENSE	4,001,117	(19,181)	(125)	(16,304)	1,225
AUDITOR-CONTROLLER	42,786,317	59,288	436,436	246,449	1,339,966
BOARD OF SUPERVISORS	143,963,162	20,062	56,447	136,674	27,675
CHIEF EXECUTIVE OFFICE	66,690,060	249,863	409,777	389,643	480,721
COUNTY COUNSEL	2,596,273	(19,446)	6,638	(760)	175,202
INSURANCE	(15,827,305)	8,075	8,592	14,512	15,139
ISD - GENERAL	65,207,130	132,631	358,358	97,790	336,853
HUMAN RESOURCES	19,600,520	51,780	99,435	85,763	854,117
SHERIFF	2,077,085,713	127,202	4,374	-	837
TREASURER AND TAX COLL	35,921,943	3,553	461,006	2,637	97,863
EB - GENERAL	1,683,615	32	583	2,654	25,653
UNALLOCATED SPACE	11,140	40	32	58	29
<b>Total Actual Costs</b>	<b>\$ 2,844,687,791</b>	<b>\$ 1,177,023</b>	<b>\$ 3,336,225</b>	<b>\$ 1,202,631</b>	<b>\$ 4,634,013</b>
<b>Roll Forward Amounts</b>	<b>181,142,115</b>	<b>868,627</b>	<b>311,408</b>	<b>370,780</b>	<b>1,337,841</b>
<b>Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Costs</b>	<b>\$ 3,025,829,906</b>	<b>\$ 2,045,650</b>	<b>\$ 3,647,633</b>	<b>\$ 1,573,411</b>	<b>\$ 5,971,854</b>

County of Los Angeles  
Countywide Cost Allocation Plan  
Plan Year 2025-2026

Exhibit A

Central Service	ARTS AND CULTURE	ASSESSOR	BEACHES AND HARBORS	CHILDREN AND FAMILY SERVICES	CHILD SUPPORT SERVICES
OUTSIDE AUDITORS	\$ 454	\$ 10,356	\$ 2,073	\$ 72,621	\$ 9,654
RENT EXPENSE	(2,994)	(571,944)	(4,686,075)	(12,500,697)	(1,471,749)
BUILDING DEPRECIATION	6,353	421,953	4,766,075	6,503,692	1,443,463
EQUIPMENT DEPRECIATION	-	153,130	804,729	-	-
REFURBISHMENT EXPENSE	-	-	1,830,483	-	-
VEHICLE EQUIP DEPRECIATION	-	43,562	67,852	-	-
SOFTWARE DEPRECIATION	-	5,831,883	-	-	-
UTILITY EXPENSE	86,958	(161,316)	19,347	(234,283)	157,337
AUDITOR-CONTROLLER	63,132	634,788	1,060,269	2,517,424	257,386
BOARD OF SUPERVISORS	(1,814)	1,491,920	19,151	2,405,682	95,156
CHIEF EXECUTIVE OFFICE	180,676	498,969	565,842	2,989,475	374,941
COUNTY COUNSEL	(6,639)	2,610	(35,820)	(725,955)	484
INSURANCE	2,142	43,353	865	(389,784)	64,727
ISD - GENERAL	59,066	2,148,094	390,079	1,014,583	107,898
HUMAN RESOURCES	26,876	434,941	114,366	1,302,196	154,113
SHERIFF	-	(27,708)	1,205	636,619	249,899
TREASURER AND TAX COLL	530	11,501	4,780	80,616	11,348
EB - GENERAL	415	3,337	410	22,108	39,545
UNALLOCATED SPACE	6	132	26	926	123
<b>Total Actual Costs</b>	\$ 415,161	\$ 10,969,561	\$ 4,925,657	\$ 3,695,223	\$ 1,494,325
<b>Roll Forward Amounts</b>	195,757	2,865,995	2,242,905	1,773,911	5,009,820
<b>Adjustments</b>	-	-	-	-	-
<b>Total Claimable Costs</b>	\$ 610,918	\$ 13,835,556	\$ 7,168,562	\$ 5,469,134	\$ 6,504,145

County of Los Angeles  
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Exhibit A

Central Service	CONSUMER AND BUS AFFAIRS	ECONOMIC OPPORTUNITY	DISTRICT ATTORNEY	FIRE	DHS - ADMIN
OUTSIDE AUDITORS	\$ 988	\$ 1,245	\$ 22,754	\$ 67,974	\$ 21,850
RENT EXPENSE	(22,024)	556,615	6,090,634	(1,230,193)	(607,789)
BUILDING DEPRECIATION	24,072	254,242	2,482,788	6,466,455	-
EQUIPMENT DEPRECIATION	1,538	-	25,948	14,863,795	-
REFURBISHMENT EXPENSE	698	-	-	550,047	-
VEHICLE EQUIP DEPRECIATION	81,807	-	406,455	7,225,405	-
SOFTWARE DEPRECIATION	-	-	1,750	23,337	-
UTILITY EXPENSE	5,629	2,996	(79,091)	274,583	(567,438)
AUDITOR-CONTROLLER	533,556	268,168	127,002	466,457	6,189,636
BOARD OF SUPERVISORS	39,588	433	349,069	220,629	1,085,893
CHIEF EXECUTIVE OFFICE	230,691	117,892	1,031,592	956,401	4,398,893
COUNTY COUNSEL	631,668	(80,059)	89,758	1,945	399,571
INSURANCE	5,795	5,863	63,445	(1,668,995)	(297,227)
ISD - GENERAL	91,028	10,532	389,864	(1,389,511)	622,538
HUMAN RESOURCES	42,762	563,416	1,074,204	778,139	2,159,902
SHERIFF	(2,413)	16,969	5,713,116	3,962	90,213
TREASURER AND TAX COLL	1,168	1,240	(5,738)	423,375	31,596
EB - GENERAL	6,070	494	35,730	250,755	55,291
UNALLOCATED SPACE	13	16	290	866	279
<b>Total Actual Costs</b>	\$ 1,672,634	\$ 1,720,062	\$ 17,819,570	\$ 28,285,426	\$ 13,583,208
<b>Roll Forward Amounts</b>	126,822	1,269,384	622,787	1,442,446	2,342,729
<b>Adjustments</b>	-	-	-	-	-
<b>Total Claimable Costs</b>	\$ 1,799,456	\$ 2,989,446	\$ 18,442,357	\$ 29,727,872	\$ 15,925,937

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Exhibit A

Central Service	DHS - AMBULATORY CARE	DHS - INTG CRCTNL HEALTH SVCS	DHS - HARBOR- UCLA MED CTR	DHS - JUV COURT HEALTH SVCS	DHS - LA GENERAL MED CTR
OUTSIDE AUDITORS	\$ 18,951	\$ 17,780	\$ 94,808	\$ 1,584	\$ 135,569
RENT EXPENSE	(2,411,805)	(409,565)	(172,818,764)	-	(5,505,264)
BUILDING DEPRECIATION	-	-	-	-	-
EQUIPMENT DEPRECIATION	-	-	-	-	-
REFURBISHMENT EXPENSE	-	-	-	-	-
VEHICLE EQUIP DEPRECIATION	-	-	-	-	-
SOFTWARE DEPRECIATION	-	-	-	-	-
UTILITY EXPENSE	(247,201)	(20)	(22,212)	28,497	184,951
AUDITOR-CONTROLLER	-	-	-	-	-
BOARD OF SUPERVISORS	76,918	59,399	165,046	6,059	273,238
CHIEF EXECUTIVE OFFICE	-	-	-	-	-
COUNTY COUNSEL	(3,605)	842	11,180	12,950	3,515
INSURANCE	449,598	(339,863)	(723,882)	(111,226)	(375,457)
ISD - GENERAL	(102,704)	(21,112)	(331,151)	35,810	339,500
HUMAN RESOURCES	-	-	-	-	-
SHERIFF	2,658,730	(629)	1,175,623	-	(828,857)
TREASURER AND TAX COLL	17,371	13,286	36,524	1,355	54,271
EB - GENERAL	(3,795)	25,286	45,945	(3,726)	81,110
UNALLOCATED SPACE	242	227	559	20	799
<b>Total Actual Costs</b>	\$ 452,700	\$ (654,369)	\$ (172,366,324)	\$ (28,677)	\$ (5,636,625)
<b>Roll Forward Amounts</b>	2,044,469	(849,840)	(171,957,261)	(268,158)	(5,139,828)
<b>Adjustments</b>	-	-	-	-	-
<b>Total Claimable Costs</b>	\$ 2,497,169	\$ (1,504,209)	\$ (344,323,585)	\$ (296,835)	\$ (10,776,453)

County of Los Angeles  
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Exhibit A

Central Service	DHS - MLK OUTPATIENT CTR	DHS - OLIVE VIEW-UCLA MED CTR	DHS - RANCHO REHAB CTR	JUSTICE, CARE AND OPPORT.	LA COUNTY LIBRARY
OUTSIDE AUDITORS	\$ 15,292	\$ 58,666	\$ 27,560	\$ 301	\$ 5,732
RENT EXPENSE	1,696,587	(45,319,809)	(28,944,461)	(27,395)	(186,964)
BUILDING DEPRECIATION	-	-	-	4,403	-
EQUIPMENT DEPRECIATION	-	-	-	-	-
REFURBISHMENT EXPENSE	-	-	-	-	1,533,949
VEHICLE EQUIP DEPRECIATION	-	-	-	-	-
SOFTWARE DEPRECIATION	-	-	-	-	-
UTILITY EXPENSE	2,705,541	230,192	(38,719)	17,459	55,766
AUDITOR-CONTROLLER	-	-	-	40,239	256,097
BOARD OF SUPERVISORS	27,863	101,159	52,849	65,935	53,279
CHIEF EXECUTIVE OFFICE	-	-	-	98,144	630,048
COUNTY COUNSEL	(1,907)	(285)	1,730	(104,567)	(9,746)
INSURANCE	(75,098)	(348,274)	68,409	464	60,443
ISD - GENERAL	67,704	73,917	(491,085)	35,434	704,806
HUMAN RESOURCES	-	-	-	(5,820)	63,532
SHERIFF	921,059	1,450,773	996,261	-	1,448,096
TREASURER AND TAX COLL	5,214	21,353	13,461	79	28,441
EB - GENERAL	9,389	29,893	17,995	188	9,533
UNALLOCATED SPACE	90	346	162	4	73
<b>Total Actual Costs</b>	\$ 5,371,734	\$ (43,702,069)	\$ (28,295,838)	\$ 124,868	\$ 4,653,085
<b>Roll Forward Amounts</b>	23,936,974	(45,172,937)	(15,470,667)	-	1,966,146
<b>Adjustments</b>	-	-	-	-	-
<b>Total Claimable Costs</b>	\$ 29,308,708	\$ (88,875,006)	\$ (43,766,505)	\$ 124,868	\$ 6,619,231



County of Los Angeles  
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Exhibit A

Central Service	MEDICAL EXAMINER	MENTAL HEALTH	MILITARY AND VETERANS AFFAIRS	MUSEUM OF ART	MUSEUM OF NATURAL HISTORY
OUTSIDE AUDITORS	\$ 2,148	\$ 45,766	\$ 251	\$ 165	\$ 95
RENT EXPENSE	567,338	(4,683,602)	587,966	(894,593)	(251,044)
BUILDING DEPRECIATION	591,224	19,146,012	192,228	894,593	319,610
EQUIPMENT DEPRECIATION	289,910	546,714	-	-	-
REFURBISHMENT EXPENSE	-	13,674	-	-	570,823
VEHICLE EQUIP DEPRECIATION	122,103	503,456	-	-	-
SOFTWARE DEPRECIATION	3,133	-	-	-	-
UTILITY EXPENSE	(319)	(372,257)	(128,381)	-	2,914
AUDITOR-CONTROLLER	937,907	1,554,087	204,525	26,851	(8,279)
BOARD OF SUPERVISORS	61,594	351,919	30,672	1,192	(2,498)
CHIEF EXECUTIVE OFFICE	373,249	1,535,148	32,478	12,311	57,725
COUNTY COUNSEL	6,197	499,386	(4,485)	(20,368)	(7,532)
INSURANCE	(110,329)	195,904	(615)	786	899
ISD - GENERAL	415,733	1,162,313	(256,974)	(40)	(36,671)
HUMAN RESOURCES	287,252	382,712	24,400	2,512	12,897
SHERIFF	881	5,992,680	21,594	-	-
TREASURER AND TAX COLL	344,429	278,325	330	531	58
EB - GENERAL	(2,297)	74,197	8,924	(13,289)	117
UNALLOCATED SPACE	27	583	3	2	1
<b>Total Actual Costs</b>	\$ 3,890,180	\$ 27,227,017	\$ 712,916	\$ 10,653	\$ 659,115
<b>Roll Forward Amounts</b>	(394,614)	16,353,859	(155,866)	(61,894)	561,791
<b>Adjustments</b>	-	-	-	-	-
<b>Total Claimable Costs</b>	\$ 3,495,566	\$ 43,580,876	\$ 557,050	\$ (51,241)	\$ 1,220,906

County of Los Angeles  
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Exhibit A

Central Service	MUSIC CENTER	PARKS AND RECREATION	PROBATION	PUBLIC DEFENDER	PUBLIC HEALTH
OUTSIDE AUDITORS	\$ -	\$ 9,374	\$ 40,078	\$ 13,321	\$ 40,130
RENT EXPENSE	871,086	(19,984,601)	(4,174,229)	(527,909)	(1,588,955)
BUILDING DEPRECIATION	2,951,978	21,446,577	9,416,644	634,862	-
EQUIPMENT DEPRECIATION	-	706,513	240,918	35,673	-
REFURBISHMENT EXPENSE	-	6,582,547	2,415,177	-	412,018
VEHICLE EQUIP DEPRECIATION	-	2,036,849	1,292,016	22,474	-
SOFTWARE DEPRECIATION	-	13,245	834,742	-	-
UTILITY EXPENSE	(1,780,696)	(72,397)	(1,535,795)	105,238	(162,450)
AUDITOR-CONTROLLER	-	1,783,725	1,113,948	1,176,005	1,761,411
BOARD OF SUPERVISORS	-	96,821	649,496	129,953	460,410
CHIEF EXECUTIVE OFFICE	134,282	1,220,874	2,034,068	629,109	838,426
COUNTY COUNSEL	-	372,852	32,055	21,290	386,748
INSURANCE	-	40,962	162,048	27,116	174,819
ISD - GENERAL	155	1,075,199	5,472,403	1,237,402	(128,094)
HUMAN RESOURCES	-	980,908	468,560	317,241	252,886
SHERIFF	149,981	43,845,635	3,505,252	5,490	1,282,064
TREASURER AND TAX COLL	-	31,926	141,302	9,265	70,417
EB - GENERAL	-	(177,957)	(61,752)	(5,357)	166,255
UNALLOCATED SPACE	-	119	511	170	512
<b>Total Actual Costs</b>	\$ 2,326,786	\$ 60,009,171	\$ 22,047,442	\$ 3,831,343	\$ 3,966,597
<b>Roll Forward Amounts</b>	3,265,899	(7,999,025)	(8,260,159)	(296,551)	(1,711,143)
<b>Adjustments</b>	-	-	-	-	-
<b>Total Claimable Costs</b>	\$ 5,592,685	\$ 52,010,146	\$ 13,787,283	\$ 3,534,792	\$ 2,255,454

County of Los Angeles  
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Exhibit A

	PUBLIC SOCIAL		REGIONAL		SHERIFF - NON-	
Central Service	SERVICES	PUBLIC WORKS	PLANNING	REGISTRAR / COUNTY CLERK	CENTRAL SERVICE	
OUTSIDE AUDITORS	\$ 83,947	\$ 32,901	\$ 1,846	\$ 7,121	\$ 176,025	
RENT EXPENSE	(10,366,464)	(57,239)	(29,289)	(1,091,718)	6,588,133	
BUILDING DEPRECIATION	4,012,443	-	21,822	1,010,210	24,587,026	
EQUIPMENT DEPRECIATION	-	-	12,242	932,237	-	
REFURBISHMENT EXPENSE	-	1,663,690	-	-	2,375,016	
VEHICLE EQUIP DEPRECIATION	-	-	35,576	147,442	-	
SOFTWARE DEPRECIATION	36,422	-	-	14,479,515	-	
UTILITY EXPENSE	(51,338)	(104,192)	(45,766)	(1,981,560)	(548,344)	
AUDITOR-CONTROLLER	4,480,790	840,394	400,397	581,201	2,682,549	
BOARD OF SUPERVISORS	1,411,259	670,250	15,127	73,568	519,665	
CHIEF EXECUTIVE OFFICE	4,566,775	651,863	306,996	596,525	5,128,047	
COUNTY COUNSEL	(99,529)	(191,641)	1,452,055	(41,061)	285,032	
INSURANCE	549,987	(2,393,019)	6,696	28,247	(639,112)	
ISD - GENERAL	2,259,130	1,498,469	61,446	1,360,818	1,253,530	
HUMAN RESOURCES	2,951,586	330,024	126,139	485,166	4,586,222	
SHERIFF	8,992,053	34,003	(6,149)	1,442,638	-	
TREASURER AND TAX COLL	4,281,338	430,956	(3,765)	78,325	161,111	
EB - GENERAL	288,142	38,833	(5,905)	150,906	513,931	
UNALLOCATED SPACE	1,070	419	24	91	2,244	
<b>Total Actual Costs</b>	\$ 23,397,611	\$ 3,445,711	\$ 2,349,492	\$ 18,259,671	\$ 47,671,075	
<b>Roll Forward Amounts</b>	(1,394,127)	1,142,064	323,200	11,084,712	-	
<b>Adjustments</b>	-	-	-	-	-	
<b>Total Claimable Costs</b>	\$ 22,003,484	\$ 4,587,775	\$ 2,672,692	\$ 29,344,383	\$ 47,671,075	

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Exhibit A

Central Service	TCO - COUNTY	TCO - FEES	TCO - STATE	YOUTH DEVEL.	ALL OTHERS (UNALLOWED)
OUTSIDE AUDITORS	\$ 226	\$ -	\$ -	\$ 119	\$ 82,617
RENT EXPENSE	4,230,151	-	71,049	(3,509)	320,550,850
BUILDING DEPRECIATION	3,854,045	-	-	-	6,247,186
EQUIPMENT DEPRECIATION	-	-	-	-	1,008,981
REFURBISHMENT EXPENSE	-	-	-	-	185,702,111
VEHICLE EQUIP DEPRECIATION	-	-	-	-	644,414
SOFTWARE DEPRECIATION	-	-	-	-	-
UTILITY EXPENSE	1,178	-	(774,560)	-	9,065,251
AUDITOR-CONTROLLER	24,424	606,015	-	1,499	10,122,575
BOARD OF SUPERVISORS	1,332	176,897	(105)	358	132,486,942
CHIEF EXECUTIVE OFFICE	126,775	-	339,768	2,412	34,499,661
COUNTY COUNSEL	(14,280)	-	-	(4,962)	(424,788)
INSURANCE	643	-	-	173	(10,354,126)
ISD - GENERAL	1,498,887	162,928	1,497,161	(9,974)	42,002,387
HUMAN RESOURCES	18,747	(83,798)	-	25,318	632,026
SHERIFF	-	(7,818)	-	-	1,997,192,078
TREASURER AND TAX COLL	298	85,561	-	48	28,694,658
EB - GENERAL	377	53,488	-	70	37
UNALLOCATED SPACE	3	-	-	2	1
<b>Total Actual Costs</b>	<b>\$ 9,742,806</b>	<b>\$ 993,273</b>	<b>\$ 1,133,313</b>	<b>\$ 11,554</b>	<b>\$ 2,758,152,861</b>
<b>Roll Forward Amounts</b>	<b>(2,132,820)</b>	<b>1,188,443</b>	<b>(1,830,618)</b>	<b>-</b>	<b>361,588,854</b>
<b>Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Costs</b>	<b>\$ 7,609,986</b>	<b>\$ 2,181,716</b>	<b>\$ (697,305)</b>	<b>\$ 11,554</b>	<b>\$ 3,119,741,715</b>