

**Business Standards Division
Types of Costs Incurred by Boards**

Origination of Expense	Direct/Indirect		How Allocated w/in BSD
DOA	Indirect	Property Insurance	time distribution
DOA	Indirect	Auto Insurance	time distribution
DOA	Indirect	Messenger Services	to bureau by users of mailboxes - then to boards by time distribution
DOA	Indirect	SABHRS	time distribution
DOA	Indirect	ITSD	direct whenever benefitting a specific board, time distribution when benefitting all boards.
DLI	Indirect	CAP (payroll, HR, accounting, budget)	% of personal services expense
DLI	Indirect/Direct	TSD Indirect (network, support, infrastructure, security)	time distribution/direct charge when only one board benefits
DLI	Direct	Legal	direct hourly rate charged to benefitting board
DLI	Direct	Office of Administrative Hearings Costs	employees charge time to the benefitting board
DLI	Direct	TSD Direct (benefitting board can be identified)	directly charged to benefitting board
BSD	Indirect	Indirect Staff Time	time distribution
BSD	Indirect	Indirect Operating Expenses	time distribution
BSD	Indirect	Rent	FTE/time distribution
BSD	Direct	Direct Staff Time	directly charged through employee timesheets
BSD	Direct	Direct Operating Expenses	directly charged to benefitting board
BSD	Direct	Compliance Unit	directly charged to benefitting board

*% of total data is based on historical trends within the department