INTEROFFICE MEMO

COUNTY OF SAN BERNARDINO

DATE: **APRIL 8, 2005** **PHONE:** 386-8822

FROM: **HOWARD OCHI, Chief Deputy Auditor**
Office of the Auditor/Controller-Recorder

TO: **COWCAP DISTRIBUTION**

SUBJECT: 2005-2006 COUNTY WIDE COST ALLOCATION PLAN (COWCAP) – REVISED

Due to a miscalculation, the Cost Estimation schedule was understated in the original 2005-2006 COWCAP published in December 2004. As a result, the final column ("Total Claimable") of the Summary of Claimable Costs schedule was also understated. Enclosed are the revised schedules to add to your copies of the 2005-2006 County-Wide Cost Allocation Plan (COWCAP) book.

In addition to distributing revised schedules to all COWCAP recipients, we will also correct the Internet copy of the plan posted to the Countyline and the San Bernardino County web site.

Please direct any questions or concerns to Kathleen Kirkhofer at (909) 386-8877.

attachment

1853

COUNTY OF SAN BERNARDINO

COUNTY OF SAN BERNARDINO

2005-2006

COUNTY-WIDE COST ALLOCATION PLAN (COWCAP)

REVISED APRIL 2005

Prepared by the Office of the Auditor/Controller-Recorder, Management Services Section
Larry Walker, Auditor/Controller-Recorder

Estimated FY 2005-2006 Allowable Costs

Actual FY 2003-2004 Allowable Costs

COUNTY OF SAN BERNARDINO
2005-2006
COUNTY-WIDE COST ALLOCATION PLAN

REVISED 2005

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COUNTY OF SAN BERNARDINO
2005-2006
COUNTY-WIDE COST ALLOCATION PLAN

REVISED 2005

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SUMMARY OF CLAIMABLE COSTS

COUNTY WIDE COST ALLOCATION PLAN
SUMMARY OF CLAIMABLE COSTS

COSTS ALLOCATED TO ...			COSTS ALLOCATED FROM ...				
Fund	Dept		Space Use	Equipment Use	Utilities	Rent	Auditor/ Controller AAA-ACR
Operating Units							
Internal Service Funds							
IAG	PUR	Printing Services	4,692	0	15,811	0	16,906
IAJ	(various)	IS - Computer Operations	53,880	0	190,631	0	32,622
IAM	(various)	IS - Network Services	27,057	0	119,155	0	36,814
IAV	PUR	Central Stores	23,783	0	113,315	0	56,631
IAY	PUR	Mail Services	2,858	0	13,618	0	6,235
IBA	VHS	Fleet Mgmt - Motor Pool	0	0	205,064	0	10,171
IBP	RMG	HRD - Risk Management (all funds)	36,954	0	46,962	0	366,943
ICB	VHS	Fleet Mgmt - Garage/Warehouse	0	0	0	0	89,137
IRM	ACR	ACR-Records Management	11,588	0	55,213	0	22,592
Operating Units							
Enterprise Funds							
EAA	SWM	Solid Waste Management (all funds)	0	0	72,236	0	36,857
EAD	MCR	Arrowhead Regional Medical Center (all funds	0	0	46,008	0	546,521
Operating Units							
General Fund Operating Units							
AAA	ADS	Behavioral Health - Alcohol & Drug Services	161	11,083	1,165	0	24,846
AAA	APT	Airports Administration	30,653	37,984	455,648	0	16,258
AAA	ASR	Assessor	41,932	25,981	130,878	0	49,011
AAA	AWM	Agriculture/Weights & Measures	10,066	58,520	31,021	0	15,581
AAA	BDF	Board of Supervisors (all districts)	102,160	2,931	74,448	0	14,583
AAA	CBD	Clerk of the Board	16,532	343	11,221	0	4,136
AAA	CCM	County Museum	115,666	21,960	240,131	84,588	19,986
AAA	CCP	Regional Parks	339,141	129,696	1,604,062	0	61,278
AAA	CCS	California Children's Services	0	1,813	0	0	20,750
AAA	CTN	Trial Courts - State Ineligible Costs	0	0	0	4,500	538
AAA	DAT	District Attorney	173,322	66,875	225,622	0	123,141
AAA	DCS	HSS - Child Support Services	0	0	0	0	145,524
AAA	DOS	D.A. - Child Abduction	0	0	0	0	2,191

COUNTY WIDE COST ALLOCATION PLAN
SUMMARY OF CLAIMABLE COSTS

COSTS ALLOCATED FROM ...

Arch. & Eng. AAA-ANE	County Admin. Office AAA-CAO	County Counsel AAA-CCL	IS - Emerging Tech. AAA-ETD	Fac. Mgmt Custodial AAA-FMC	Fac. Mgmt Grounds AAA-FMG	Fac. Mgmt Maint. AAA-FMM	Human Resources AAA-HRD/UNI	Purch. AAA-PUR
0	2,771	0	477	2,304	500	3,529	20,494	1,167
0	20,440	0	5,894	16,750	5,839	50,947	32,943	39,886
0	14,879	0	2,441	2,721	675	15,445	5,965	13,620
0	1,986	0	341	12,937	2,676	14,338	10,425	1,362
0	5,360	0	922	1,576	322	2,005	12,171	1,557
0	629	2,132	108	44	0	13,164	1,390	23,153
0	10,408	288,416	1,751	234	0	10,504	33,792	2,724
0	15,326	0	2,585	305	1,425	12,121	34,151	3,891
0	286	0	49	6,270	1,304	6,656	631	0
0	11,784	21,330	1,973	(119)	2,971	12,392	33,458	47,085
0	438,289	74,500	53,182	0	168,808	0	1,114,441	74,518
0	12,322	4,798	2,061	0	0	0	42,129	584
85,676	4,659	23,372	689	214	104	1,920	10,039	9,145
0	32,054	83,829	16,837	28,990	8,802	45,972	106,517	3,308
0	10,771	4,665	1,851	4,034	1,131	4,845	29,733	973
0	7,624	389,290	546	31,035	11,967	100,044	35,517	7,004
0	2,167	28,254	373	4,897	1,574	16,087	4,787	1,362
0	11,323	29,453	1,550	28,436	45,144	32,863	70,332	2,724
31,737	27,558	98,140	1,985	2,052	7,745	197,803	82,246	31,520
0	21,608	(275)	3,716	0	0	0	51,301	5,059
0	0	0	0	107	0	3,694	0	0
0	72,551	18,525	12,368	48,612	27,552	139,289	172,728	9,728
0	92,770	7,800	15,536	(133)	0	793	327,350	14,592
0	1,181	0	203	0	0	0	2,608	0

COUNTY WIDE COST ALLOCATION PLAN
SUMMARY OF CLAIMABLE COSTS

COSTS ALLOCATED FROM ...

Fund/Dept	Real Est Services AAA-RPR/RNT	IS System Dev AAA-SDD	Fac. Mgmt Admin/Util AAA-FMT/UTL	Public Services Group AAA-PSG	Total Actual
Operating Units					
Internal Service Funds					
IAG PUR	0	0	165	0	68,816
IAJ (various)	0	310,726	1,987	0	762,544
IAM (various)	22,542	540	1,242	0	263,096
IAV PUR	0	12,933	1,181	0	251,908
IAY PUR	0	0	142	0	46,765
IBA VHS	126	137	2,137	0	258,256
IBP RMG	0	0	489	0	799,178
ICB VHS	0	41,728	0	0	200,670
IRM ACR	0	0	575	0	105,163
Operating Units					
Enterprise Funds					
EAA SWM	8,490	2,767	753	(82,864)	169,110
EAD MCR	3,314	(1,135)	479	0	2,518,927
Operating Units					
General Fund Operating Units					
AAA ADS	(46)	0	12	0	99,115
AAA APT	0	1,147	4,749	31,949	714,205
AAA ASR	14,326	326,359	1,364	0	916,160
AAA AWM	8,412	4,647	323	22,401	208,975
AAA BDF	18,577	27,396	776	0	823,898
AAA CBD	0	22,978	117	0	114,828
AAA CCM	2,471	11,456	2,503	34,886	755,473
AAA CCP	17,553	26,641	16,717	22,180	2,698,055
AAA CCS	0	0	0	0	103,972
AAA CTN	0	0	0	0	8,839
AAA DAT	3,027	373,491	2,351	0	1,469,181
AAA DCS	3,517	2,950	0	0	610,701
AAA DOS	0	0	0	0	6,183

COUNTY WIDE COST ALLOCATION PLAN
SUMMARY OF CLAIMABLE COSTS

COSTS ALLOCATED FROM ...

Cost Estimation	Total Estimated	Roll Forward	Total Claimable
14,575	83,391	3,633	87,024
74,760	837,303	282,771	1,120,074
45,052	308,148	(14,052)	294,096
37,637	289,544	(43,507)	246,037
11,509	58,275	(48,969)	9,306
12,106	270,362	188,593	458,956
277,713	1,076,891	(141,891)	935,000
50,651	251,320	(56,778)	194,542
9,762	114,925	30,150	145,075
69,977	239,088	(27,102)	211,986
294,006	2,812,933	41,549	2,854,482
13,139	112,254	(26,858)	85,397
9,226	723,431	(74,808)	648,623
59,808	975,968	(84,268)	891,700
12,769	221,744	(106,133)	115,611
41,897	865,795	(47,701)	818,095
4,980	119,808	(147,377)	(27,568)
23,467	778,939	(204,420)	574,519
41,591	2,739,646	232,137	2,971,784
11,946	115,918	7,048	122,966
(1,706)	7,133	58,351	65,484
85,213	1,554,394	(144,619)	1,409,776
80,643	691,343	90,467	781,810
1,090	7,273	(1,974)	5,299

COUNTY WIDE COST ALLOCATION PLAN
SUMMARY OF CLAIMABLE COSTS

COSTS ALLOCATED TO ...			COSTS ALLOCATED FROM ...				
Fund	Dept		Space Use	Equipment Use	Utilities	Rent	Auditor/ Controller AAA-ACR
AAA	DPA	Human Services System	28,495	0	103,915	0	824,791
AAA	EMC	Emergency Medical Care Costs	0	0	0	0	663
AAA	EMS	Emergency Medical Services	0	0	0	0	0
AAA	FLP	Family Law Program	0	0	0	0	842
AAA	FMH	Facilities Management - Home Repair	0	0	0	0	6,775
AAA	FRN	Franchise Administration	0	0	0	0	989
AAA	GJY	Grand Jury	1,730	0	4,232	0	2,617
AAA	HCC	Health Care Costs	0	5,145	0	0	1,608
AAA	IDC	Indigent Defense	0	0	0	0	6,162
AAA	LIT	Litigation Proceeds and Uses	0	0	0	0	315
AAA	LNJ	Law and Justice Group	0	8,587	0	0	717
AAA	LUS	Land Use Services Department	98,217	42,595	115,216	49,308	50,697
AAA	MLH	Behavioral Health	0	0	157,472	242	225,440
AAA	OCH	HRD - Employee Health and Wellness	0	0	0	0	3,410
AAA	PAC	Coroner/Public Guardian	80,910	9,040	142,661	(748)	18,115
AAA	PBD	Public Defender	71,438	9,512	136,557	0	52,324
AAA	PHL	Public Health	127,564	140,484	373,565	(151,923)	246,813
AAA	PRB	Probation	806,410	246,843	1,020,440	0	229,124
AAA	ROV	Registrar of Voters	13,870	15,075	66,083	0	91,658
AAA	SBD	Small Business Development	0	0	0	0	1,234
AAA	SCL	School Claims	83,347	0	3,929	0	86,627
AAA	SHR	Sheriff	3,725,060	3,770,418	4,480,374	(70)	1,464,839
AAA	SVR	Surveyor	3,675	36,545	18,476	0	10,838
AAA	TRC	Trial Court Funding	0	0	0	0	1,124
AAA	TTC	Treasurer -Tax Collector	28,136	46,713	82,857	0	205,303
AAA	VAF	Veterans Affairs	4,349	1,766	13,773	0	4,942
SFH	CAO	Disaster Recovery Fund	0	0	172	0	1,413
Operating Units							
Other Operating Units							
(various)	(various)	Brd-Gov'd Special Districts (summary)	370,383	2,018,167	63,598	0	362,881
(various)	(various)	Redevelopment Agency - RDA	0	0	0	0	1,713
(various)	(various)	Self-Gov'd Special Districts (summary)	0	0	0	0	30,894
(various)	RGP/RPR	El Mirage Project	0	0	0	0	9

COUNTY WIDE COST ALLOCATION PLAN
SUMMARY OF CLAIMABLE COSTS

COSTS ALLOCATED FROM ...

Arch. & Eng. AAA-ANE	County Admin. Office AAA-CAO	County Counsel AAA-CCL	IS - Emerging Tech. AAA-ETD	Fac. Mgmt Custodial AAA-FMC	Fac. Mgmt Grounds AAA-FMG	Fac. Mgmt Maint. AAA-FMM	Human Resources AAA-HRD/UNI	Purch. AAA-PUR
0	609,345	(83,659)	100,793	11,738	4,825	6,412	2,239,625	63,763
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	1,804	0	310	0	0	0	3,984	0
0	506	0	87	0	0	0	1,118	0
0	0	4,798	0	6	2,188	6,260	0	0
0	493	0	85	0	0	0	1,089	0
0	0	(1,128)	0	0	0	0	0	0
0	0	0	0	0	0	0	0	1,167
0	169	0	29	0	0	0	373	1,946
0	25,624	349,224	6,959	47,076	10,040	96,457	77,070	23,153
0	106,039	97,291	17,801	25,065	4,470	(44,251)	286,584	8,755
0	2,135	0	262	0	0	0	4,481	0
0	12,413	2,568	1,945	32,592	13,805	74,037	30,641	2,529
0	29,180	1,333	5,018	22,924	23,673	63,927	99,094	9,145
0	162,725	84,763	27,682	122,422	49,054	179,017	488,363	64,401
0	188,952	33,451	30,593	128,321	39,445	507,220	435,851	28,990
0	6,268	39,832	13,778	7,635	1,561	8,308	24,379	8,172
0	675	(55)	116	0	0	20	1,490	1,167
0	0	68,636	0	3,361	0	7,153	0	1,362
0	545,009	136,386	79,064	276,431	125,144	1,219,830	1,065,900	99,617
0	6,469	267	1,234	524	254	4,819	14,094	4,086
0	0	0	0	0	0	0	0	0
0	25,631	179,811	5,036	19,733	4,536	19,611	76,632	23,932
0	2,803	2,132	475	3,530	436	8,959	6,176	584
0	0	0	0	0	0	(2,869)	0	1,946
0	0	284,312	16,637	15,119	3,157	20,583	33,150	169,855
0	0	2,591	875	0	0	0	0	2,335
0	0	7,619	218	0	0	0	134	0
0	0	(18,384)	0	0	0	0	0	0

COUNTY WIDE COST ALLOCATION PLAN
SUMMARY OF CLAIMABLE COSTS

COSTS ALLOCATED FROM ...

Fund/Dept	Real Est Services AAA-RPR/RNT	IS System Dev AAA-SDD	Fac. Mgmt Admin/Util AAA-FMT/UTL	Public Services Group AAA-PSG	Total Actual
AAA DPA	121,904	434,129	1,083	0	4,467,158
AAA EMC	0	0	0	0	663
AAA EMS	0	0	0	0	0
AAA FLP	0	0	0	0	842
AAA FMH	0	0	86,481	0	99,354
AAA FRN	0	0	0	6,610	9,310
AAA GJY	0	0	44	0	21,876
AAA HCC	0	0	0	0	8,420
AAA IDC	0	0	0	0	5,034
AAA LIT	0	0	0	0	1,482
AAA LNJ	0	0	0	0	11,820
AAA LUS	0	57,221	1,201	35,621	1,085,680
AAA MLH	17,531	123,050	1,641	0	1,027,131
AAA OCH	3,066	0	0	0	13,354
AAA PAC	8,064	339,693	1,487	0	769,753
AAA PBD	7,465	69,279	1,423	0	602,292
AAA PHL	48,545	24,959	3,893	0	1,992,326
AAA PRB	9,123	156,242	10,635	0	3,871,640
AAA ROV	0	10,040	689	41,864	349,212
AAA SBD	0	58,072	0	0	62,719
AAA SCL	0	0	3,841	0	258,256
AAA SHR	38,752	806,853	46,693	0	17,880,299
AAA SVR	0	20,186	193	4,774	126,435
AAA TRC	0	0	0	0	1,124
AAA TTC	0	721,228	863	0	1,440,023
AAA VAF	240	0	144	0	50,309
SFH CAO	0	0	20	0	682
Operating Units					
Other Operating Units					
(various) (various)	41,672	18,125	663	114,868	3,533,172
(various) (various)	0	0	0	21,396	28,910
(various) (various)	735	0	0	0	39,599
(various) RGP/RPR	79,806	0	0	0	61,432

COUNTY WIDE COST ALLOCATION PLAN
SUMMARY OF CLAIMABLE COSTS

COSTS ALLOCATED FROM ...

Cost Estimation	Total Estimated	Roll Forward	Total Claimable
620,368	5,087,527	(511,220)	4,576,307
273	936	(4)	932
0	0	(1,931)	(1,931)
348	1,191	133	1,324
10,362	109,716	(25,507)	84,210
613	9,923	(119)	9,804
1,256	23,132	8,459	31,591
746	9,166	5,368	14,534
2,538	7,573	(8,711)	(1,138)
155	1,637	1,123	2,760
368	12,188	2,478	14,666
68,225	1,153,905	(69,428)	1,084,476
172,006	1,199,137	(190,901)	1,008,236
4,066	17,420	(9,268)	8,152
28,250	798,003	271,235	1,069,238
34,575	636,867	(148,877)	487,989
197,063	2,189,389	(421,723)	1,767,667
151,080	4,022,720	572,125	4,594,845
43,448	392,660	(148,909)	243,750
2,384	65,104	(107,384)	(42,280)
73,542	331,798	(761,789)	(429,992)
779,285	18,659,584	1,118,460	19,778,044
8,478	134,913	3,101	138,014
472	1,597	(443)	1,154
133,820	1,573,843	(17,559)	1,556,284
2,669	52,978	1,967	54,945
632	1,314	682	1,996
318,009	3,851,181	105,346	3,956,528
7,948	36,857	46,471	83,328
32,542	72,141	(25,143)	46,998
51,698	113,130	(114,799)	(1,670)

COUNTY WIDE COST ALLOCATION PLAN
SUMMARY OF CLAIMABLE COSTS

COSTS ALLOCATED TO ...			COSTS ALLOCATED FROM ...				
Fund	Dept		Space Use	Equipment Use	Utilities	Rent	Auditor/ Controller AAA-ACR
AAF	OOA	Aging and Adult Services	0	8,237	0	0	40,107
CJM	CIP	Capital Projects - Arrowhead Med. Ctr.	0	0	0	0	82
CJS	CIP	Capital Projects - Hi Desert Juvenile Facility	0	0	0	0	737
CJV	CIP	Capital Projects - Other	0	4,297	0	0	8,843
MPA	500	Mojave Desert AQMD (all funds)	0	0	0	0	4,883
MPV	644	VV Economic Development Authority	0	0	0	0	117
NAL	CTC	Trial Court Operations Fund	965,035	235,097	1,331,707	0	(163,095)
NFY	870	S A N B A G (all funds)	0	0	0	0	5,346
NGJ	875	Inland Library System (all funds)	0	0	0	0	1,724
NHY	890	L A F C O	1,933	0	5,429	0	14,617
NIA	900	Law Library	0	0	0	0	2,639
NJL	707	Inland Valley Dev. Auth. (IVDA)	0	0	0	0	5,174
PAB	RET	Board of Retirement - Admin	0	5,705	0	0	24,739
RFZ	097	Flood Control District (all zones)	11,885	13,750	54,954	0	63,176
RHH	498	IHSS Public Authority	0	1,111	0	0	1,411
RRC	903	Children & Families First Comm.	0	0	0	0	6,772
RSC	HPS	Headstart/Preschool Services	37,999	111,618	33,900	2,100	212,177
SAA	TRA	Transportation (all funds)	87,446	1,416,485	84,695	0	156,736
SAC	JOB	Jobs and Employment Services (all funds)	0	3,940	0	0	99,864
SAP	CLB	County Library	171,137	69,561	(11)	0	115,705
SAU	ECD	Economic & Comm. Dev. (all funds)	23,807	14,986	50,126	0	39,944
SFI	499	County Economic Dev. Corp.	0	0	0	0	29
STD	905	Authority for the Handicapped	0	0	0	0	49,859
Operating Units							
All Other							
(various)	(various)	All Other	315,116	62,008	283,442	44,525	102,725
		Totals	**8,048,387**	**8,654,872**	**12,279,772**	**32,523**	**6,448,442**

COUNTY WIDE COST ALLOCATION PLAN
SUMMARY OF CLAIMABLE COSTS

COSTS ALLOCATED FROM ...

Arch. & Eng. AAA-ANE	County Admin. Office AAA-CAO	County Counsel AAA-CCL	IS - Emerging Tech. AAA-ETD	Fac. Mgmt Custodial AAA-FMC	Fac. Mgmt Grounds AAA-FMG	Fac. Mgmt Maint. AAA-FMM	Human Resources AAA-HRD/UNI	Purch. AAA-PUR
0	25,585	42	1,524	0	0	0	61,583	7,393
(1,816)	0	(62,403)	0	0	0	0	0	0
83,971	0	4,665	0	0	0	0	0	2,335
602,746	0	0	0	0	17,394	58,072	0	53,700
0	0	0	0	0	0	84	0	0
0	0	0	0	0	0	0	0	584
0	0	2,465	23,157	254,450	162,814	753,017	98,591	584
0	0	22,028	14,242	0	0	2,971	1,756	0
0	0	0	152	0	0	0	309	0
0	558	0	(74)	1,680	241	2,626	195	0
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	0	980	0	0	0	24,816	0
0	24,845	24,977	5,303	1,757	820	16,179	(50,321)	54,867
0	0	9,862	0	0	0	0	0	778
0	0	3,279	0	0	0	0	0	0
0	123,546	924	3,169	0	0	2,499	1,655,229	24,710
0	58,898	17,894	15,437	19,640	4,996	29,901	188,645	46,890
0	24,119	11,091	3,967	0	0	(114)	64,395	12,063
0	55,310	5,198	7,374	7,196	6,429	2,378	134,356	19,067
0	9,714	4,996	2,860	0	0	0	24,679	57,202
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0
0	0	76,741	(35,876)	35,486	7,367	61,261	1,863	7,004
802,314	**2,867,559**	**2,387,774**	**478,651**	**1,227,950**	**771,191**	**3,788,775**	**9,331,473**	**1,099,044**

COUNTY WIDE COST ALLOCATION PLAN
SUMMARY OF CLAIMABLE COSTS

COSTS ALLOCATED FROM ...

Fund/Dept	Real Est Services AAA-RPR/RNT	IS System Dev AAA-SDD	Fac. Mgmt Admin/Util AAA-FMT/UTL	Public Services Group AAA-PSG	Total Actual
AAF OOA	1,999	0	0	0	146,471
CJM CIP	0	0	0	0	(64,138)
CJS CIP	(625)	0	0	0	91,082
CJV CIP	36,328	0	0	0	781,380
MPA 500	0	0	0	0	4,967
MPV 644	0	0	0	0	701
NAL CTC	3,177	12,777	13,878	0	3,693,653
NFY 870	1,736	0	0	0	48,079
NGJ 875	0	0	0	0	2,184
NHY 890	0	2,067	57	0	29,329
NIA 900	0	0	0	0	2,639
NJL 707	0	0	0	0	5,174
PAB RET	0	133,889	0	0	190,129
RFZ 097	0	5,904	573	(73,806)	154,862
RHH 498	0	0	0	0	13,163
RRC 903	0	0	0	0	10,051
RSC HPS	73,360	0	353	0	2,281,584
SAA TRA	2,220	29,308	883	(99,178)	2,060,896
SAC JOB	12,574	1,098	0	58,735	291,730
SAP CLB	26,674	0	0	33,491	653,865
SAU ECD	15,441	48,150	522	(74,901)	217,527
SFI 499	0	0	0	0	29
STD 905	0	0	0	0	49,859
Operating Units					
All Other					
(various) (various)	53,058	471	1,873	0	1,017,065
	705,155	**4,237,507**	**217,194**	**98,025**	**63,476,608**

COUNTY WIDE COST ALLOCATION PLAN
SUMMARY OF CLAIMABLE COSTS

COSTS ALLOCATED FROM ...

Cost Estimation	Total Estimated	Roll Forward	Total Claimable
21,432	167,903	(46,266)	121,637
439	(63,700)	(35,047)	(98,747)
(3,731)	87,350	69,855	157,205
(12,138)	769,242	328,235	1,097,477
8,072	13,039	(9,734)	3,305
62	763	674	1,437
226,478	3,920,131	(1,047,224)	2,872,907
33,579	81,658	21,580	103,239
757	2,942	(2,577)	365
9,174	38,503	14,362	52,865
3,051	5,691	(57,570)	(51,879)
2,162	7,335	(848)	6,487
30,956	221,085	88,338	309,423
68,251	223,113	(47,736)	175,377
1,246	14,409	19,311	33,720
4,925	14,976	47,999	62,975
195,423	2,477,007	741,067	3,218,074
102,265	2,163,161	304,679	2,467,840
75,042	366,772	(153,390)	213,383
82,468	736,332	(43,101)	693,231
41,298	258,824	(23,499)	235,325
12	41	5	46
19,739	69,597	40,532	110,129
191,134	1,208,200	(412,553)	795,647
5,131,124	**68,607,732**	**(865,431)**	**67,742,301**

COST ESTIMATION ALLOWANCE

The purpose of the following schedules is to determine the expected increases/decreases in service unit and administrative group expenditures during the current fiscal year, and offset these amounts by expected increases/decreases in receipts for the same fiscal year. The resulting net adjustment is allocated from all service units and administrative groups to operating units to estimate the operating units' FY 2005-06 claimable costs. The FY 2004-2005 budget figures and 2003-2004 actual amounts have been used in this analysis.

Cost estimation schedules are:

Section-page	
23-02	**Summary of Cost Estimation Allowances** - final schedule of adjustments allocated to operating units from schedules at 23-10 and 23-12.
23-10	**Summary of Cost Estimation Allowances Allocated To Service Units and Administrative Groups** - first allocation of service unit adjustments shown at 23-12 to other service units and groups.
23-12	**Service Unit and Administrative Group Cost Estimation Allowances** - schedule of adjustments to service unit and group, computed by comparing budget and actual expenditures/receipts.

COUNTY WIDE COST ALLOCATION ESTIMATED PLAN
SUMMARY OF COST ESTIMATION ALLOWANCES

COSTS ALLOCATED TO ...			COSTS ALLOCATED FROM ...					
Fund	Dept		Auditor/ Controller AAA-ACR	Arch. & Eng. AAA-ANE	County Admin. Office AAA-CAO	County Counsel AAA-CCL	IS - Emerging Tech. AAA-ETD	Fac. Mgmt Custodial AAA-FMC
Operating Units								
Internal Service Funds								
IAG	PUR	Printing Services	13,442	0	145	0	9	423
IAJ	(various)	IS - Computer Operations	19,747	0	1,072	0	287	11,759
IAM	(various)	IS - Network Services	24,482	0	780	0	48	1,931
IAV	PUR	Central Stores	33,196	0	104	0	7	1,792
IAY	PUR	Mail Services	10,492	0	281	0	18	233
IBA	VHS	Fleet Mgmt - Motor Pool	11,391	0	33	139	2	6
IBP	RMG	HRD - Risk Management (all funds)	165,273	0	546	110,291	35	184
ICB	VHS	Fleet Mgmt - Garage/Warehouse	48,784	0	804	0	51	220
IRM	ACR	ACR-Records Management	8,958	0	15	0	1	845
Operating Units								
Enterprise Funds								
EAA	SWM	Solid Waste Management (all funds)	48,451	0	618	12,667	68	4
EAD	MCR	Arrowhead Regional Medical Center (all funds)	224,128	0	22,982	4,856	1,058	0
Operating Units								
General Fund Operating Units								
AAA	ADS	Behavioral Health - Alcohol & Drug Services	10,280	0	646	313	41	0
AAA	APT	Airports Administration	6,722	(1,803)	244	2,380	14	29
AAA	ASR	Assessor	22,594	0	1,681	5,465	336	4,501
AAA	AWM	Agriculture/Weights & Measures	6,353	0	565	304	37	1,068
AAA	BDF	Board of Supervisors (all districts)	6,059	0	400	25,377	12	4,349
AAA	CBD	Clerk of the Board	1,719	0	114	1,842	7	660
AAA	CCM	County Museum	10,701	0	594	1,920	31	5,562
AAA	CCP	Regional Parks	25,205	(615)	1,445	6,403	47	312
AAA	CCS	California Children's Services	8,472	0	1,133	0	74	0

COUNTY WIDE COST ALLOCATION ESTIMATED PLAN
SUMMARY OF COST ESTIMATION ALLOWANCES

COSTS ALLOCATED FROM ...

Fac. Mgmt Grounds AAA-FMG	Fac. Mgmt Maint. AAA-FMM	Human Resources AAA-HRD/UNI	Purch. AAA-PUR	Real Est Services AAA-RPR/RNT	IS System Dev AAA-SDD	Fac. Mgmt Admin/Util AAA-FMT/UTL	Public Services Group AAA-PSG	Total
(8)	(107)	629	25	0	0	15	0	14,575
(296)	(5,637)	2,646	870	0	44,136	176	0	74,760
(25)	(1,742)	1,514	297	17,443	213	110	0	45,052
(41)	(328)	343	30	0	2,429	105	0	37,637
(5)	(78)	521	34	0	0	13	0	11,509
0	(240)	60	505	0	20	189	0	12,106
0	(258)	1,539	59	0	0	43	0	277,713
(89)	(1,543)	1,462	85	0	876	0	0	50,651
(20)	(114)	27	0	0	0	51	0	9,762
(166)	(1,444)	1,275	1,028	6,212	317	67	882	69,977
(8,037)	0	44,061	1,626	3,176	112	42	0	294,006
0	0	1,544	13	301	0	1	0	13,139
(2)	(33)	415	200	0	35	421	604	9,226
(143)	(1,082)	3,959	72	4,871	17,432	121	0	59,808
(17)	(194)	1,180	21	2,860	140	29	424	12,769
(307)	(2,388)	1,034	153	6,317	824	69	0	41,897
(24)	(276)	207	30	0	691	10	0	4,980
(824)	(676)	2,146	59	2,728	345	222	660	23,467
(118)	(3,602)	2,553	688	6,571	802	1,481	420	41,591
0	0	2,157	110	0	0	0	0	11,946

COUNTY WIDE COST ALLOCATION ESTIMATED PLAN
SUMMARY OF COST ESTIMATION ALLOWANCES

COSTS ALLOCATED TO ...			COSTS ALLOCATED FROM ...					
Fund	Dept		Auditor/ Controller AAA-ACR	Arch. & Eng. AAA-ANE	County Admin. Office AAA-CAO	County Counsel AAA-CCL	IS - Emerging Tech. AAA-ETD	Fac. Mgmt Custodial AAA-FMC
AAA	CTN	Trial Courts - State Ineligible Costs	225	0	0	0	0	0
AAA	DAT	District Attorney	50,574	0	3,804	1,208	245	7,045
AAA	DCS	HSS - Child Support Services	59,477	0	4,864	652	307	52
AAA	DOS	D.A. - Child Abduction	911	0	62	0	4	0
AAA	DPA	Human Services System	337,792	0	31,951	20,573	2,017	6,943
AAA	EMC	Emergency Medical Care Costs	273	0	0	0	0	0
AAA	EMS	Emergency Medical Services	0	0	0	0	0	0
AAA	FLP	Family Law Program	348	0	0	0	0	0
AAA	FMH	Facilities Management - Home Repair	2,789	0	95	0	6	0
AAA	FRN	Franchise Administration	411	0	27	0	2	0
AAA	GJY	Grand Jury	1,079	0	0	313	0	1
AAA	HCC	Health Care Costs	671	0	26	0	2	0
AAA	IDC	Indigent Defense	2,538	0	0	0	0	0
AAA	LIT	Litigation Proceeds and Uses	130	0	0	0	0	0
AAA	LNJ	Law and Justice Group	300	0	9	0	1	0
AAA	LUS	Land Use Services Department	21,726	0	1,344	33,378	256	6,623
AAA	MLH	Behavioral Health	92,843	0	5,560	6,898	382	24,072
AAA	OCH	HRD - Employee Health and Wellness	1,411	0	112	0	5	0
AAA	PAC	Coroner/Public Guardian	8,583	0	651	599	38	5,604
AAA	PBD	Public Defender	21,567	0	1,530	87	99	4,778
AAA	PHL	Public Health	101,147	0	8,532	7,576	611	24,687
AAA	PRB	Probation	93,931	0	9,908	2,181	605	24,894
AAA	ROV	Registrar of Voters	36,991	0	329	2,632	292	1,249
AAA	SBD	Small Business Development	512	0	35	0	2	0
AAA	SCL	School Claims	68,369	0	0	4,474	0	453
AAA	SHR	Sheriff	605,400	0	28,577	33,891	1,559	44,874
AAA	SVR	Surveyor	4,485	0	339	17	35	71
AAA	TRC	Trial Court Funding	472	0	0	0	0	0
AAA	TTC	Treasurer -Tax Collector	83,819	0	1,344	18,383	100	3,492

COUNTY WIDE COST ALLOCATION ESTIMATED PLAN
SUMMARY OF COST ESTIMATION ALLOWANCES

COSTS ALLOCATED FROM ...

Fac. Mgmt Grounds AAA-FMG	Fac. Mgmt Maint. AAA-FMM	Human Resources AAA-HRD/UNI	Purch. AAA-PUR	Real Est Services AAA-RPR/RNT	IS System Dev AAA-SDD	Fac. Mgmt Admin/Util AAA-FMT/UTL	Public Services Group AAA-PSG	Total
0	(1,931)	0	0	0	0	0	0	(1,706)
(419)	(3,710)	7,230	212	2,175	16,641	208	0	85,213
0	(3,779)	14,755	318	2,987	1,009	0	0	80,643
0	0	113	0	0	0	0	0	1,090
(206)	(495)	84,569	1,902	93,383	41,844	96	0	620,368
0	0	0	0	0	0	0	0	273
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	348
0	0	172	0	0	0	7,299	0	10,362
0	0	48	0	0	0	0	125	613
(33)	(108)	0	0	0	0	4	0	1,256
0	0	47	0	0	0	0	0	746
0	0	0	0	0	0	0	0	2,538
0	0	0	25	0	0	0	0	155
0	0	16	42	0	0	0	0	368
(153)	(1,761)	2,946	505	0	2,581	106	674	68,225
(278)	(1,982)	13,374	191	16,009	14,791	145	0	172,006
0	0	176	0	2,362	0	0	0	4,066
(223)	(1,381)	1,228	55	2,742	10,222	132	0	28,250
(360)	(2,083)	3,668	200	2,878	2,085	126	0	34,575
(780)	(4,084)	18,477	1,405	35,794	3,352	345	0	197,063
(1,452)	(15,461)	21,206	633	5,212	8,482	942	0	151,080
(24)	(184)	830	178	0	302	61	792	43,448
0	(3)	65	25	0	1,748	0	0	2,384
0	(123)	0	30	0	0	340	0	73,542
(2,132)	(28,861)	50,890	2,174	13,228	25,550	4,136	0	779,285
(4)	(83)	595	89	0	2,826	17	90	8,478
0	0	0	0	0	0	0	0	472
(69)	(706)	2,919	522	0	23,939	76	0	133,820

COUNTY WIDE COST ALLOCATION ESTIMATED PLAN
SUMMARY OF COST ESTIMATION ALLOWANCES

COSTS ALLOCATED TO ...			COSTS ALLOCATED FROM ...					
Fund	Dept		Auditor/ Controller AAA-ACR	Arch. & Eng. AAA-ANE	County Admin. Office AAA-CAO	County Counsel AAA-CCL	IS - Emerging Tech. AAA-ETD	Fac. Mgmt Custodial AAA-FMC
AAA	VAF	Veterans Affairs	2,043	0	147	139	9	526
SFH	CAO	Disaster Recovery Fund	587	0	0	0	0	0
Operating Units								
Other Operating Units								
(various)	(various)	Brd-Gov'd Special Districts (summary)	248,485	0	0	21,815	384	6,152
(various)	(various)	Redevelopment Agency - RDA	770	0	0	799	61	0
(various)	(various)	Self-Gov'd Special Districts (summary)	30,487	0	0	1,520	4	0
(various)	RGP/RPR	El Mirage Project	4	0	0	0	0	0
AAF	OOA	Aging and Adult Services	16,501	0	1,342	26	30	0
CJM	CIP	Capital Projects - Arrowhead Med. Ctr.	34	(91)	0	495	0	0
CJS	CIP	Capital Projects - Hi Desert Juvenile Facility	304	(4,390)	0	304	0	0
CJV	CIP	Capital Projects - Other	3,670	(22,208)	0	0	0	0
MPA	500	Mojave Desert AQMD (all funds)	8,074	0	0	0	0	0
MPV	644	VV Economic Development Authority	50	0	0	0	0	0
NAL	CTC	Trial Court Operations Fund	94,981	0	0	877	458	134,265
NFY	870	S A N B A G (all funds)	2,191	0	0	4,613	53	0
NGJ	875	Inland Library System (all funds)	714	0	0	0	3	0
NHY	890	L A F C O	8,782	0	29	0	111	226
NIA	900	Law Library	3,051	0	0	0	0	0
NJL	707	Inland Valley Dev. Auth. (IVDA)	2,162	0	0	0	0	0
PAB	RET	Board of Retirement - Admin	10,325	0	0	0	19	0
RFZ	097	Flood Control District (all zones)	42,185	0	1,303	19,191	134	284
RHH	498	IHSS Public Authority	586	0	0	643	0	0
RRC	903	Children & Families First Comm.	3,865	0	0	1,060	0	0
RSC	HPS	Headstart/Preschool Services	87,337	0	6,478	478	63	0
SAA	TRA	Transportation (all funds)	65,293	0	3,088	5,951	470	15,229
SAC	JOB	Jobs and Employment Services (all funds)	40,790	0	1,265	4,648	87	0
SAP	CLB	County Library	47,205	0	2,900	339	151	4,677

COUNTY WIDE COST ALLOCATION ESTIMATED PLAN
SUMMARY OF COST ESTIMATION ALLOWANCES

COSTS ALLOCATED FROM ...

Fac. Mgmt Grounds AAA-FMG	Fac. Mgmt Maint. AAA-FMM	Human Resources AAA-HRD/UNI	Purch. AAA-PUR	Real Est Services AAA-RPR/RNT	IS System Dev AAA-SDD	Fac. Mgmt Admin/Util AAA-FMT/UTL	Public Services Group AAA-PSG	Total
(7)	(562)	266	13	82	0	13	0	2,669
0	0	0	42	0	0	2	0	632
(117)	(569)	4,283	3,707	29,573	2,063	59	2,173	318,009
0	0	0	51	0	0	0	6,267	7,948
0	0	18	0	513	0	0	0	32,542
0	0	0	0	51,694	0	0	0	51,698
0	0	1,958	161	1,414	0	0	0	21,432
0	0	0	0	0	0	0	0	439
0	0	0	51	0	0	0	0	(3,731)
(970)	(8,070)	0	1,172	14,268	0	0	0	(12,138)
0	(2)	0	0	0	0	0	0	8,072
0	0	0	13	0	0	0	0	62
(2,474)	(13,185)	7,466	13	1,080	1,767	1,229	0	226,478
0	(463)	230	0	26,955	0	0	0	33,579
0	0	40	0	0	0	0	0	757
(4)	(45)	26	0	0	43	5	0	9,174
0	0	0	0	0	0	0	0	3,051
0	0	0	0	0	0	0	0	2,162
0	0	856	0	0	19,756	0	0	30,956
(12)	(1,045)	2,467	1,197	0	1,572	51	925	68,251
0	0	0	17	0	0	0	0	1,246
0	0	0	0	0	0	0	0	4,925
0	(72)	44,607	539	55,962	0	31	0	195,423
(246)	(1,891)	6,862	1,023	1,607	3,661	78	1,139	102,265
0	(11)	2,515	263	8,065	155	0	17,265	75,042
(394)	(86)	5,104	416	21,522	0	0	633	82,468

COUNTY WIDE COST ALLOCATION ESTIMATED PLAN
SUMMARY OF COST ESTIMATION ALLOWANCES

COSTS ALLOCATED TO ...			COSTS ALLOCATED FROM ...					
Fund	Dept		Auditor/ Controller AAA-ACR	Arch. & Eng. AAA-ANE	County Admin. Office AAA-CAO	County Counsel AAA-CCL	IS - Emerging Tech. AAA-ETD	Fac. Mgmt Custodial AAA-FMC
SAU	ECD	Economic & Comm. Dev. (all funds)	16,377	0	509	1,442	106	0
SFI	499	County Economic Dev. Corp.	12	0	0	0	0	0
STD	905	Authority for the Handicapped	19,739	0	0	0	0	0
Operating Units								
All Other								
(various)	(various)	All Other	121,790	0	0	12,154	587	5,175
	Totals		**3,183,616**	**(29,106)**	**150,360**	**381,314**	**11,481**	**355,249**

COUNTY WIDE COST ALLOCATION ESTIMATED PLAN
SUMMARY OF COST ESTIMATION ALLOWANCES

COSTS ALLOCATED FROM ...

Fac. Mgmt Grounds AAA-FMG	Fac. Mgmt Maint. AAA-FMM	Human Resources AAA-HRD/UNI	Purch. AAA-PUR	Real Est Services AAA-RPR/RNT	IS System Dev AAA-SDD	Fac. Mgmt Admin/Util AAA-FMT/UTL	Public Services Group AAA-PSG	Total
0	0	992	1,248	10,376	7,061	46	3,140	41,298
0	0	0	0	0	0	0	0	12
0	0	0	0	0	0	0	0	19,739
(112)	(2,209)	47	153	53,315	69	166	0	191,134
(20,589)	**(114,685)**	**370,335**	**24,496**	**503,677**	**259,888**	**18,877**	**36,213**	**5,131,124**

COUNTY WIDE COST ALLOCATION ESTIMATED PLAN

SUMMARY OF COST ESTIMATION ALLOWANCES ALLOCATED TO SERVICE UNITS AND ADMIN GROUPS

COSTS ALLOCATED FROM ...			COSTS ALLOCATED TO ...					
Fund	Dept		Auditor/ Controller AAA-ACR	Arch. & Eng. AAA-ANE	County Admin. Office AAA-CAO	County Counsel AAA-CCL	IS - Emerging Tech. AAA-ETD	Fac. Mgmt Custodial AAA-FMC
Central Support Service Units								
AAA	ACR	Auditor/Controller-Recorder	439,213	1,965	12,344	7,088	1,188	4,305
AAA	ANE	Architecture & Engineering	0	0	0	0	0	0
AAA	CAO	County Administrative Office	1,123	142	149	414	86	266
AAA	CCL	County Counsel	4,055	3,877	10,171	0	0	0
AAA	ETD	IS - Emerging Technology Division	86	10	94	31	7	20
AAA	FMC	Facilities Management - Custodial	13,813	1,356	2,220	4,091	6	990
AAA	FMG	Facilities Management - Grounds	(405)	(71)	(79)	(216)	0	(205)
AAA	FMM	Facilities Management - Maintenance	(3,603)	(735)	(887)	(2,375)	(74)	(542)
AAA	HRD/UNI	Human Resources	3,191	295	315	867	183	656
AAA	PUR	Purchasing	725	6	18	268	27	82
AAA	RPR/RNT	Real Estate Services/Rent	0	0	20,404	626	0	0
AAA	SDD	IS - System Development	22,393	329	5,964	0	2,661	0
Administrative Groups								
AAA	FMT/UTL	Facilities Management - Admin/Utilities	151	18	19	56	14	7,245
AAA	PSG	Public Services Group	0	0	0	0	0	0
		Totals	**480,743**	**7,193**	**50,731**	**10,851**	**4,098**	**12,818**

COUNTY WIDE COST ALLOCATION ESTIMATED PLAN

SUMMARY OF COST ESTIMATION ALLOWANCES ALLOCATED TO SERVICE UNITS AND ADMIN GROUPS

COSTS ALLOCATED TO ...								
Fac. Mgmt Grounds AAA-FMG	Fac. Mgmt Maint. AAA-FMM	Human Resources AAA-HRD/UNI	Purch. AAA-PUR	Real Est Services AAA-RPR/RNT	IS System Dev AAA-SDD	Fac. Mgmt Admin/Util AAA-FMT/UTL	Public Services Group AAA-PSG	Total
2,419	10,604	23,224	1,924	9,455	5,212	2,697	1,844	523,481
0	0	0	0	0	0	0	0	0
131	349	732	113	137	564	20	100	4,326
0	0	20,781	2,838	7,130	4,731	3,421	0	57,003
10	27	55	10	11	90	2	7	459
769	4,639	2,943	467	108	226	465	210	32,304
(158)	(944)	(60)	(9)	(4)	(9)	(95)	(11)	(2,264)
(410)	(2,422)	(1,646)	(173)	(245)	(863)	(243)	(155)	(14,373)
601	742	1,730	336	333	1,200	43	206	10,698
18	454	125	18	40	40	0	21	1,844
0	0	0	0	1,804	0	28	0	22,861
0	1,633	10,588	1,375	0	74,651	0	1,194	120,790
4,857	9,152	61	13	10	184	4	3	21,786
0	0	0	0	0	0	0	1,203	1,203
8,237	**24,233**	**58,534**	**6,914**	**18,777**	**86,025**	**6,342**	**4,623**	**780,119**

SERVICE UNIT AND ADMINISTRATIVE GROUP COST ESTIMATION ALLOWANCES

Fund	Dept		(1) 2006 Total Budgeted Expenditures	(2) Less: 2006 Actual Expenditures	(3) Net Total (Col 1 - 2)
Central Support Service Units					
AAA	ACR	Auditor/Controller - Recorder	15,893,364	12,292,101	3,601,263
AAA	ANE	Architecture & Engineering	2,417,660	2,200,486	217,174
AAA	CAO	County Administrative Office	3,312,658	3,175,117	137,541
AAA	CCL	County Counsel	8,577,085	7,649,292	927,793
AAA	ETD	IS - Emerging Technology Division	1,447,618	1,420,357	27,261
AAA	FMC	Facilities Management - Custodial	3,200,343	2,691,351	508,992
AAA	FMG	Facilities Management - Grounds	1,283,962	1,318,390	(34,428)
AAA	FMM	Facilities Management - Maintenance	6,921,299	6,860,971	60,328
AAA	HRD/UNI	Human Resources	13,881,010	14,996,896	(1,115,886)
AAA	PUR	Purchasing	1,277,585	1,257,169	20,416
AAA	RPR/RNT	Real Estate Services/Rent	2,213,960	1,421,180	792,780
AAA	SDD	IS - System Development	9,342,373	9,764,767	(422,394)
		SUBTOTALS	**69,768,917**	**65,048,077**	**4,720,840**
Administrative Groups					
AAA	FMT/UTL	Facilities Management - Admin/Utilities	407,397	373,426	33,971
AAA	PSG	Public Services Group	1,977,592	1,843,624	133,968
		SUBTOTALS	**2,384,989**	**2,217,050**	**167,939**
		TOTALS	**72,153,906**	**67,265,127**	**4,888,779**

SERVICE UNIT AND ADMINISTRATIVE GROUP
COST ESTIMATION ALLOWANCES

(4) 2006 Total Budgeted Cost Appl & Rev	(5) 2006 Allowable Budgeted Cost Appl & Rev	(6) Less: 2006 Allowable Cost Appl & Rev	(7) Net Total (Col 5 - 6)	(8) 2005-06 Cost Est Allowance (Col 3 - 7)
13,763,345	13,763,345	15,504,147	(1,740,802)	5,342,065
1,850,902	1,850,902	1,597,429	253,473	(36,299)
80,156	80,156	81,714	(1,558)	139,099
5,256,611	5,256,611	4,768,843	487,768	440,025
245,320	245,320	241,792	3,528	23,733
1,657,556	1,657,556	1,523,299	134,257	374,735
614,736	614,736	618,074	(3,338)	(31,090)
3,300,000	3,300,000	3,086,381	213,619	(153,291)
4,736,079	4,736,079	6,186,781	(1,450,702)	334,816
245,619	245,619	244,629	990	19,426
1,549,650	1,549,650	1,264,631	285,019	507,761
3,755,256	3,755,256	4,472,303	(717,047)	294,653
37,055,230	**37,055,230**	**39,590,022**	**(2,534,792)**	**7,255,632**
0	0	350	(350)	34,321
1,917,716	1,917,716	1,816,541	101,175	32,793
1,917,716	**1,917,716**	**1,816,891**	**100,825**	**67,114**
38,972,946	**38,972,946**	**41,406,913**	**(2,433,967)**	**7,322,746**