



YOUR COUNTY... YOUR FUTURE



2012-2013 COUNTYWIDE COST ALLOCATION PLAN (COWCAP)

PREPARED BY THE OFFICE OF THE AUDITOR-CONTROLLER/TREASURER/TAX COLLECTOR, MANAGEMENT SERVICES SECTION
LARRY WALKER, AUDITOR-CONTROLLER/TREASURER/TAX COLLECTOR

ESTIMATED FY 2012-2013 ALLOWABLE COSTS

ACTUAL FY 2010-2011 ALLOWABLE COSTS

- County of San Bernardino -



COUNTY OF SAN BERNARDINO

2012-2013

COUNTYWIDE COST ALLOCATION PLAN (COWCAP)

Prepared by the Office of the Auditor-Controller/Treasurer/Tax Collector, Management Services Section
Larry Walker, Auditor-Controller/Treasurer/Tax Collector

Estimated FY 2012-2013 Allowable Costs

Actual FY 2010-2011 Allowable Costs

**COUNTY OF SAN BERNARDINO
2012-2013
COUNTYWIDE COST ALLOCATION PLAN**

TABLE OF CONTENTS

	<u>Section</u>
Certification for Cost Plan.....	1
Organization Chart.....	1
Authority Summary	1
Summary of Claimable Costs	2
Summary of Costs Allocated to Service Units	3
Service Units Expenditure Detail.....	4
Allocation of General Costs	
Computer Software and Equipment Use	5
Rent.....	6
Space Use	7
Utilities.....	8
Allocation of Service Unit Costs	
<u>Service Units:</u>	
AAA ANE Architecture and Engineering	9
AAA ATX Auditor-Controller/Treasurer/Tax Collector	10
AAA CAO County Administrative Office	11
AAA CCL County Counsel.....	12
AAA FMC Facilities Management - Custodial	13
AAA FMG Facilities Management - Grounds	14
AAA FMM Facilities Management - Maintenance.....	15
AAA HRD/UNI Human Resources Division	16

**COUNTY OF SAN BERNARDINO
2012-2013
COUNTYWIDE COST ALLOCATION PLAN**

TABLE OF CONTENTS

	<u>Section</u>
AAA PUR Purchasing	17
AAA RPR/RNT Real Estate Services.....	18
AAA SDD Systems Development.....	19

APPENDIX

I. ADJUSTMENTS TO ACTUAL FISCAL YEAR 2010-2011 COSTS

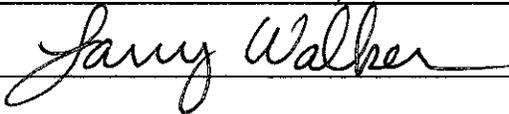
Cost Estimation Allowance	20
Summary of Cost Estimation Allowances	
Summary of Cost Estimation Allowances Allocated to Service Units	
Service Unit Cost Estimation Allowances	
Roll Forward Computation.....	21

CERTIFICATION FOR COST PLAN

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

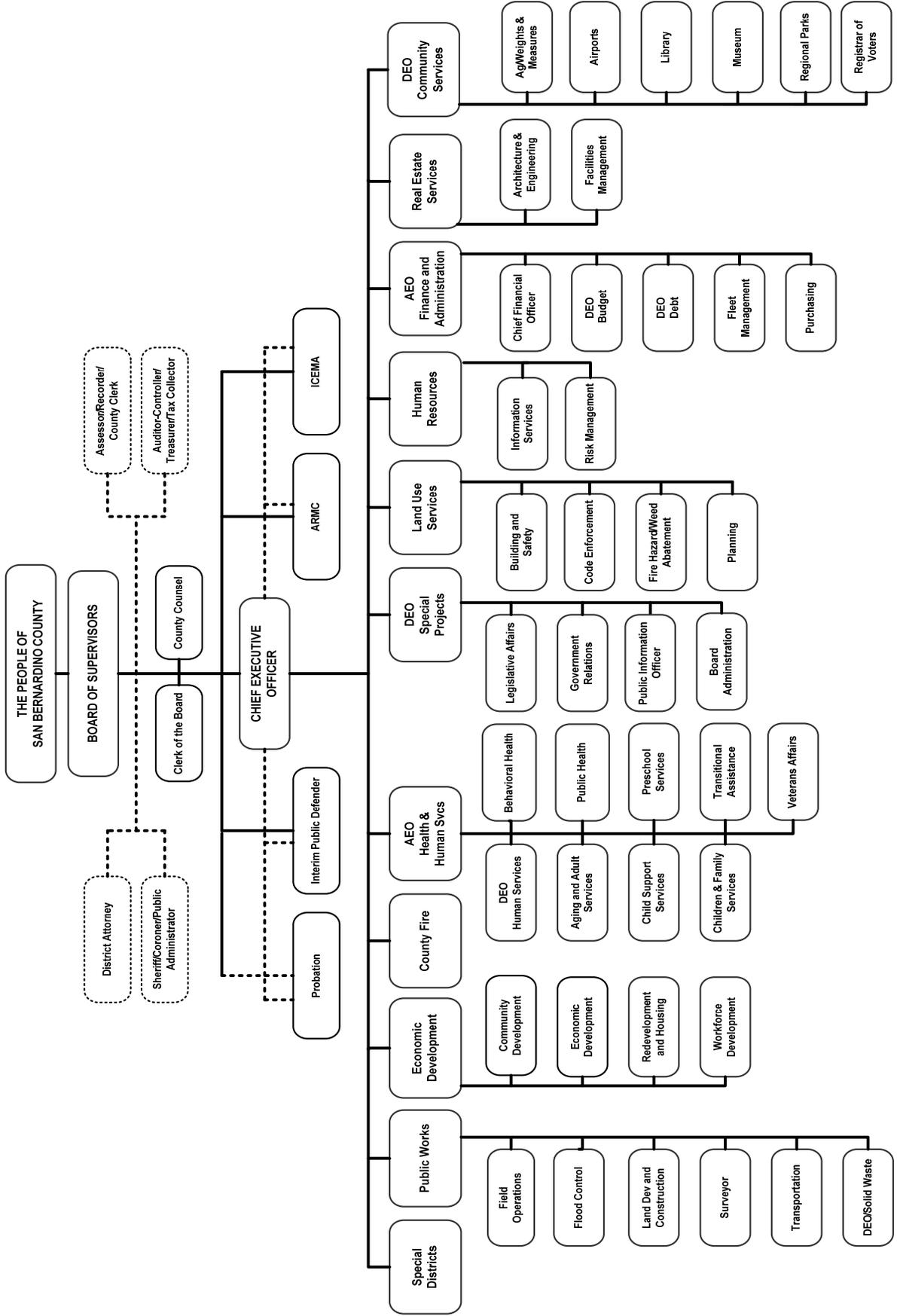
- (1) All costs included in this proposal to establish cost allocations or billing for the fiscal year ending June 30, 2013 are allowable in accordance with the requirements of OMB Circular A-87, "Cost Principles for State and Local Governments" and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Government Unit: San Bernardino County
Signature: 
Name of Official LARRY WALKER
Title: Auditor-Controller/Treasurer/Tax Collector
Date of Execution December 15, 2011

COUNTY OF SAN BERNARDINO ORGANIZATIONAL CHART

AS OF 12/2011



COUNTY OF SAN BERNARDINO
2012-2013
COUNTYWIDE COST ALLOCATION PLAN

AUTHORITY SUMMARY

This document has been prepared under the authority and guidelines of the Office of Management and Budget 2 CFR Part 225, (formerly OMB Circular A-87), "Cost Principles for State, Local, and Indian Tribal Governments." The OMB circular establishes principles and standards to provide a uniform approach for determining costs for Federal awards. The principles are designed to provide that Federal awards bear their fair share of cost recognized under these principles except where restricted or prohibited by law. The total cost for Federal awards is comprised of the allowable direct cost of the program, plus its allocable portion of allowable indirect costs, less applicable credits. Basic guidelines, as well as selected cost items, are detailed within the circular to identify factors to be applied in establishing the allowable and unallowable costs. While the cost allocation plan is prepared for federal funding purposes, San Bernardino County has chosen to use the same cost methodology for other cost purposes where appropriate.

The County of San Bernardino is required to submit a cost allocation plan annually. The plan is subject to review and approval by the California State Controller acting for the cognizant Federal agency, the Department of Health and Human Services (HSS). When the State Controller deems it to be appropriate, a field review is performed to verify that the data incorporated in the county cost plan is adequately supported. A field review was completed for the plan used during County fiscal year 2012.

SUMMARY OF CLAIMABLE COSTS

**COUNTY WIDE COST ALLOCATION PLAN
SUMMARY OF CLAIMABLE COSTS**

COSTS ALLOCATED TO ...			COSTS ALLOCATED FROM ...				
Fund	Dept		Space Use	Computer Software + Equipment Use	Utilities	Rent	Arch. & Eng. AAA-ANE
Operating Units							
Internal Service Funds							
IAG	PUR	Printing Services	18,384	0	32,862	0	0
IAJ	(various)	IS - Computer Operations	212,987	0	601,438	0	0
IAM	(various)	Telecommunication Services	36,878	0	157,701	0	0
IAV	PUR	Surplus Property & Storage Operations	26,666	0	51,470	0	0
IAY	PUR	Mail/Courier Services	6,869	0	13,258	0	0
IBA	VHS	Fleet Management - Motor Pool	0	0	1,426	0	0
IBP	RMG	Risk Management (all funds)	55,945	0	59,495	0	0
ICB	VHS	Fleet Management - Garage	0	0	144,567	0	0
Operating Units							
Enterprise Funds							
EAA	SWM	Solid Waste Management (all funds)	0	0	67,374	0	0
EAD	MCR	Arrowhead Regional Medical Center (all funds)	0	0	53,317	0	14,251
Operating Units							
General Fund Operating Units							
AAA	ADS	Behavioral Health - Alcohol & Drug Services	161	635	3,245	0	0
AAA	APT	Airports Administration	38,220	45,531	330,587	0	951
AAA	ASR	Assessor-Recorder-Clerk	162,125	23,484	202,425	0	0
AAA	AWM	Agriculture/Weights & Measures	13,659	28,631	29,246	0	0
AAA	BDF	Board of Supervisors (all districts)	116,037	909	78,151	0	0
AAA	CBD	Clerk of the Board	23,113	0	12,257	0	0
AAA	CCM	County Museum	142,619	29,249	358,655	0	0
AAA	CCP	Regional Parks	453,425	79,866	2,419,859	0	0
AAA	CCS	California Children's Services	0	1,461	0	0	0
AAA	CTN	CTC - Court Judicial Benefits	0	0	0	0	0
AAA	DAT	District Attorney	251,728	38,850	327,880	0	0
AAA	DCS	Child Support Services	0	0	0	0	0
AAA	DPA	Human Services - Admin	47,620	0	30,323	(7,330)	0
AAA	EDF	Economic Development Function	29,045	12,062	6,891	0	0

**COUNTY WIDE COST ALLOCATION PLAN
SUMMARY OF CLAIMABLE COSTS**

COSTS ALLOCATED FROM ...

Auditor- Controller AAA-ATX	County Admin. Office AAA-CAO	County Counsel AAA-CCL	Fac. Mgmt Custodial AAA-FMC	Fac. Mgmt Grounds AAA-FMG	Fac. Mgmt Maint. AAA-FMM	Human Resources AAA- HRD/UNI	Purch. AAA-PUR
39,147	5,744	0	709	2,532	7,104	8,567	2,659
86,893	37,870	0	(59,388)	(22,082)	32,245	883	47,563
65,008	27,457	173	2,969	1,631	(101,775)	4,804	49,631
8,515	615	0	845	3,157	7,531	917	0
22,097	8,368	0	240	896	2,139	16,160	739
28,683	1,229	(1,357)	0	139	711	1,833	14,032
558,905	18,746	212,325	848	2,536	3,044	18,901	5,318
87,163	22,705	(522)	21	1,070	(8,655)	46,014	1,920
157,152	27,031	44,951	(2,328)	4,709	11,616	45,902	12,260
760,851	837,503	18,456	(28,777)	43,534	625	1,259,188	50,960
942	0	0	2,372	0	2,785	16,628	0
30,743	7,824	24,176	447	619	21,147	25,201	6,056
70,674	59,690	164,837	(28,760)	7,767	29,425	117,693	16,691
22,594	18,970	27,464	(1,870)	1,830	24,151	28,262	1,034
24,565	17,481	504,214	32,874	19,677	44,419	71,187	886
12,078	4,550	75,394	(28,756)	(9,729)	(20,390)	6,775	591
21,892	14,065	18,258	5,192	18,822	34,067	50,288	1,477
115,939	48,507	86,168	261	973	2,430	125,164	32,201
34,113	43,283	(3,800)	0	0	0	81,133	0
65	0	0	0	0	0	0	0
166,622	149,433	24,878	11,488	13,844	82,827	256,140	7,385
145,464	128,797	772	6,470	0	(26)	183,621	6,795
1,159,575	1,328,578	225,506	25,588	1,185	2,816	1,355,464	89,808
94,355	13,651	5,793	(6,328)	(2,091)	3,805	59,177	65,583

**COUNTY WIDE COST ALLOCATION PLAN
SUMMARY OF CLAIMABLE COSTS**

COSTS ALLOCATED FROM ...

Fund/Dept	Real Est Services AAA- RPR/RNT	IS Systems Dev AAA-SDD	Total Actual
Operating Units			
Internal Service Funds			
IAG PUR	0	3,567	121,275
IAJ (various)	0	1,911,956	2,850,365
IAM (various)	5,896	(797,436)	(547,064)
IAV PUR	0	127	99,842
IAY PUR	0	1,160	71,925
IBA VHS	0	16,867	63,565
IBP RMG	0	5,532	941,595
ICB VHS	4,467	199	298,950
Operating Units			
Enterprise Funds			
EAA SWM	2,289	12,129	383,085
EAD MCR	11,594	173,066	3,194,568
Operating Units			
General Fund Operating Units			
AAA ADS	4,801	0	31,569
AAA APT	39,031	1,671	572,204
AAA ASR	3,773	429,050	1,258,874
AAA AWM	704	3,909	198,586
AAA BDF	6,798	213,597	1,130,794
AAA CBD	0	196,519	272,402
AAA CCM	2,512	18,713	715,809
AAA CCP	359	16,372	3,381,524
AAA CCS	3,573	8,920	168,682
AAA CTN	0	0	65
AAA DAT	1,267	198,644	1,530,987
AAA DCS	24,436	60,527	556,855
AAA DPA	252,063	694,583	5,205,780
AAA EDF	4,426	(1,025)	285,344

**COUNTY WIDE COST ALLOCATION PLAN
SUMMARY OF CLAIMABLE COSTS**

COSTS ALLOCATED FROM ...

Cost Estimation	Total Estimated	Roll Forward	Total Claimable
<hr/>			
(2,773)	118,502	(73,753)	44,749
(35,343)	2,815,022	1,573,361	4,388,382
(1,665)	(548,729)	(1,278,901)	(1,827,630)
(1,591)	98,251	(23,565)	74,685
(3,499)	68,426	(50,431)	17,995
(352)	63,213	(98,402)	(35,189)
(106,285)	835,310	314,209	1,149,518
(5,785)	293,165	(98,818)	194,347
(31,066)	352,019	(285,824)	66,195
(390,478)	2,804,090	(1,449,837)	1,354,254
(107)	31,462	(100,421)	(68,959)
23,275	595,478	(260,154)	335,324
(39,402)	1,219,472	(335,775)	883,697
2,330	200,916	(62,920)	137,996
(29,974)	1,100,821	(1,102,701)	(1,880)
(7,677)	264,725	(78,314)	186,411
(18,415)	697,395	(304,729)	392,666
(20,063)	3,361,461	(287,397)	3,074,064
(14,453)	154,229	(52,692)	101,537
(1)	65	(3,729)	(3,664)
(45,165)	1,485,822	(625,101)	860,721
(61,293)	495,562	(160,873)	334,689
(577,521)	4,628,258	(352,094)	4,276,164
(612)	284,732	(352,932)	(68,199)

**COUNTY WIDE COST ALLOCATION PLAN
SUMMARY OF CLAIMABLE COSTS**

COSTS ALLOCATED TO ...			COSTS ALLOCATED FROM ...				
			Space Use	Computer Software + Equipment Use	Utilities	Rent	Arch. & Eng. AAA-ANE
Fund	Dept						
AAA	EMC	Emergency Medical Care Costs	0	0	0	0	0
AAA	FLP	Drug Court Programs	0	0	0	0	0
AAA	GJY	Grand Jury	1,974	0	5,306	0	0
AAA	HCC	Health Care Costs	0	0	0	0	0
AAA	IDC	Indigent Defense	0	0	0	0	0
AAA	LIT	Litigation Proceeds and Uses	0	0	0	0	0
AAA	LNJ	Law and Justice Group	0	0	(2,444)	0	0
AAA	LUS	Land Use Services Department	135,015	21,524	111,924	0	0
AAA	MLH	Behavioral Health	0	0	214,374	0	0
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	0	530	0	0	0
AAA	PBD	Public Defender	125,472	27,258	204,695	0	0
AAA	PGD	Public Guardian - Conservator	35,163	3,570	68,583	0	0
AAA	PHL	Public Health	184,313	325,092	302,643	0	0
AAA	PRB	Probation - Admin, Corr, & Det	1,433,707	73,162	1,351,499	0	0
AAA	ROV	Registrar of Voters	46,352	73,936	89,465	0	0
AAA	SCL	County Schools	83,192	0	20,124	0	0
AAA	SHR	Sheriff-Coroner/Public Administrator	4,702,922	5,247,568	6,558,282	0	0
AAA	SVR	Surveyor	9,372	23,139	20,335	0	0
AAA	TRC	Trial Court Funding	0	0	0	0	0
AAA	VAF	Veterans Affairs	6,678	883	19,006	0	0
Operating Units							
Other Operating Units							
(various)	(various)	Brd-Gov'd Fire Districts (summary)	1,700	94,025	0	0	0
(various)	(various)	Brd-Gov'd Special Districts (summary)	207,246	364,684	33,272	0	28
(various)	(various)	Redevelopment Agency - RDA	7,507	1,090	3,981	0	0
(various)	RGP/RPR	EI Mirage Project	0	0	0	0	0
AAF	OOA	Aging and Adult Services (all funds)	0	2,939	0	0	0
CJV	CIP	Capital Improvement Funds - All Funds	0	1,312	0	0	149,832
RFZ	097	Flood Control District (all zones)	33,777	2,558	66,356	0	0
RHH	498	IHSS Public Authority	0	0	0	0	0
RRC	903	Children & Families First Commission	0	0	0	0	0
RSC	HPS	Preschool Services	67,119	149,370	40,421	0	0
SAA	TRA	Transportation (all funds)	129,631	2,120,936	145,323	0	0

**COUNTY WIDE COST ALLOCATION PLAN
SUMMARY OF CLAIMABLE COSTS**

COSTS ALLOCATED FROM ...

Auditor- Controller AAA-ATX	County Admin. Office AAA-CAO	County Counsel AAA-CCL	Fac. Mgmt Custodial AAA-FMC	Fac. Mgmt Grounds AAA-FMG	Fac. Mgmt Maint. AAA-FMM	Human Resources AAA- HRD/UNI	Purch. AAA-PUR
669	0	0	0	0	0	0	0
3,294	0	0	0	0	0	0	0
4,132	0	9,258	223	0	(72)	0	0
1,754	615	0	0	0	0	917	0
4,142	0	0	0	0	0	0	0
371	0	0	0	0	0	0	886
1,153	307	4,552	0	0	(2,461)	458	0
55,660	30,104	638,690	(1,270)	1,986	11,110	114,624	10,783
336,869	235,857	25,936	15,651	12,014	24,875	150,774	21,418
8,335	3,380	0	0	0	0	5,024	739
89,264	73,115	51,463	7,383	6,025	135,286	214,935	8,863
7,365	5,792	0	1,633	2,962	7,987	21,838	886
244,823	205,552	17,535	17,030	17,673	42,109	379,035	39,143
348,704	323,971	41,636	42,134	24,072	379,934	692,341	14,476
46,665	8,191	31,550	1,810	6,570	12,939	31,457	4,579
(74,955)	0	40,653	0	0	0	0	0
1,557,361	1,072,426	387,472	55,316	2,075	369,197	1,722,200	119,350
15,452	10,425	1,022	873	1,426	4,799	29,353	0
1,527	0	0	0	0	0	0	0
6,676	5,331	13,189	591	859	(2,776)	7,950	1,034
10,629	3,853	0	0	0	0	1,616	4,136
48,182	55,634	6,591	2,644	1,851	5,987	25,198	34,269
7,029	2,435	15,117	0	0	(3,237)	3,631	2,954
179	0	(7,458)	0	0	0	0	0
37,980	31,345	46,474	0	0	0	56,040	1,773
16,968	0	0	(6,362)	(55,063)	(1,087,406)	0	58,936
31,527	47,999	31,312	2,886	4,478	7,302	(33,164)	28,213
8,787	7,742	395	0	0	0	31,616	0
21,659	0	(552)	0	0	72	22,135	0
285,648	216,509	1,674	4,404	0	11,913	1,275,998	37,075
161,902	102,120	40,322	10,054	6,657	15,269	468,385	30,871

**COUNTY WIDE COST ALLOCATION PLAN
SUMMARY OF CLAIMABLE COSTS**

COSTS ALLOCATED FROM ...

Fund/Dept	Real Est Services AAA- RPR/RNT	IS Systems Dev AAA-SDD	Total Actual
AAA EMC	0	0	669
AAA FLP	0	0	3,294
AAA GJY	0	0	20,820
AAA HCC	352	127	3,763
AAA IDC	0	0	4,142
AAA LIT	0	0	1,257
AAA LNJ	0	1,224	2,790
AAA LUS	1,463	12,645	1,144,260
AAA MLH	33,625	206,856	1,278,250
AAA OCH	16	697	18,721
AAA PBD	3,651	15,781	963,189
AAA PGD	0	1,194	156,972
AAA PHL	76,696	57,968	1,909,612
AAA PRB	5,820	97,216	4,828,671
AAA ROV	0	40,329	393,844
AAA SCL	0	0	69,014
AAA SHR	21,976	761,834	22,577,978
AAA SVR	0	11,551	127,746
AAA TRC	0	0	1,527
AAA VAF	198	1,099	60,715
Operating Units			
Other Operating Units			
(various) (various)	0	794	116,752
(various) (various)	23,521	14,237	823,345
(various) (various)	3,742	915	45,165
(various) RGP/RPR	15,118	0	7,839
AAF OOA	142	6,460	183,152
CJV CIP	(568)	0	(922,350)
RFZ 097	39,546	52,597	315,386
RHH 498	0	1,595	50,135
RRC 903	771	2,345	46,430
RSC HPS	37,105	44,618	2,171,855
SAA TRA	164,182	87,004	3,482,656

**COUNTY WIDE COST ALLOCATION PLAN
SUMMARY OF CLAIMABLE COSTS**

COSTS ALLOCATED FROM ...

Cost Estimation	Total Estimated	Roll Forward	Total Claimable
(5)	663	(32)	631
(26)	3,268	1,714	4,982
(742)	20,079	2,061	22,140
(86)	3,677	(77,362)	(73,684)
(32)	4,110	(4,273)	(164)
37	1,294	(12,222)	(10,928)
(346)	2,444	(380,516)	(378,072)
(42,806)	1,101,454	(464,152)	637,302
(118,707)	1,159,543	(634,815)	524,727
(1,129)	17,592	(18,013)	(421)
(21,884)	941,305	(296,482)	644,823
(4,841)	152,131	(44,201)	107,930
(94,364)	1,815,248	(1,072,226)	743,023
(74,278)	4,754,392	(1,691,978)	3,062,414
(7,340)	386,503	(450,486)	(63,983)
(1,376)	67,638	(115,528)	(47,889)
(283,707)	22,294,271	(3,758,226)	18,536,045
(6,697)	121,049	(103,613)	17,437
(12)	1,515	(568)	947
(2,759)	57,957	(47,232)	10,725
(1,062)	115,690	20,645	136,335
(16,421)	806,924	(260,002)	546,921
(689)	44,476	(44,483)	(7)
6,580	14,419	(6,068)	8,351
(12,352)	170,800	(76,132)	94,668
212,587	(709,763)	(1,479,596)	(2,189,360)
(24,568)	290,818	(197,281)	93,537
(3,149)	46,987	13,237	60,224
(2,042)	44,388	(222,378)	(177,989)
(91,074)	2,080,781	(145,678)	1,935,102
2,972	3,485,628	(197,556)	3,288,071

**COUNTY WIDE COST ALLOCATION PLAN
SUMMARY OF CLAIMABLE COSTS**

COSTS ALLOCATED TO ...			COSTS ALLOCATED FROM ...				
			Space Use	Computer Software + Equipment Use	Utilities	Rent	Arch. & Eng. AAA-ANE
Fund	Dept						
SAC	JOB	Workforce Development (all funds)	0	17,175	0	0	0
SAP	CLB	County Library	310,253	65,502	2,710	0	0
SFH	CAO	Disaster Recovery Fund	0	0	0	0	0
SKX	106	SBC Fire Protection District	503,004	2,423,561	64,563	0	0
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	0	54,783	0	0	0
STD	905	Authority for the Handicapped	0	0	0	0	0
Operating Units							
All Other							
(various)	(various)	All Other	1,682,706	116,253	1,098,926	41,548	0
(various)	(various)	Self-Gov'd Special Districts (summary)	68,101	0	0	0	0
MPA	500	Mojave Desert AQMD (all funds)	0	0	0	0	0
NFY	870	S A N B A G (all funds)	0	0	0	0	0
NGJ	875	Inland Library System (all funds)	0	0	0	0	0
NHY	890	L A F C O	0	0	0	0	0
NIA	900	Law Library	0	0	0	0	0
PAB	RET	Board of Retirement - Admin	0	3,440	0	0	0
Totals			11,410,685	11,474,968	15,401,768	34,218	165,062

**COUNTY WIDE COST ALLOCATION PLAN
SUMMARY OF CLAIMABLE COSTS**

COSTS ALLOCATED FROM ...

Auditor- Controller AAA-ATX	County Admin. Office AAA-CAO	County Counsel AAA-CCL	Fac. Mgmt Custodial AAA-FMC	Fac. Mgmt Grounds AAA-FMG	Fac. Mgmt Maint. AAA-FMM	Human Resources AAA- HRD/UNI	Purch. AAA-PUR
104,331	35,707	(5,857)	0	0	(131)	82,923	34,121
163,464	102,735	5,078	5,852	9,188	24,253	193,132	16,839
569	0	0	0	0	0	0	0
327,348	346,830	6,366	2,385	1,895	950	41,551	39,882
49,171	6,950	9,167	0	0	0	10,324	5,761
52,070	0	0	0	0	0	0	0
374,318	3,770	(22,103)	138,612	132,524	235,747	129,302	3,102
(23,082)	0	(3,002)	10,076	0	12,539	0	1,182
1,822	0	0	0	0	0	0	0
(11,616)	13,947	(17,265)	0	0	112	5,850	0
1,175	804	0	0	0	0	337	0
238	1,525	0	0	0	0	640	443
1,502	0	0	0	0	0	0	0
14,414	0	0	0	0	0	18,343	0
8,059,509	5,777,068	2,796,903	246,040	268,211	388,337	9,484,668	935,299

**COUNTY WIDE COST ALLOCATION PLAN
SUMMARY OF CLAIMABLE COSTS**

COSTS ALLOCATED FROM ...

Fund/Dept	Real Est Services AAA- RPR/RNT	IS Systems Dev AAA-SDD	Total Actual
SAC JOB	22,099	7,358	297,728
SAP CLB	5,975	21,171	926,153
SFH CAO	0	0	569
SKX 106	4,784	75,844	3,838,962
SMI ICM	3,227	5,180	144,562
STD 905	0	0	52,070
Operating Units			
All Other			
(various) (various)	14,889	(52,050)	3,897,544
(various) (various)	(75)	0	65,739
MPA 500	0	0	1,822
NFY 870	8,798	77,539	77,366
NGJ 875	0	166	2,481
NHY 890	0	6,374	9,219
NIA 900	0	0	1,502
PAB RET	0	2,577	38,774
	855,042	4,731,892	72,029,671

**COUNTY WIDE COST ALLOCATION PLAN
SUMMARY OF CLAIMABLE COSTS**

COSTS ALLOCATED FROM ...

Cost Estimation	Total Estimated	Roll Forward	Total Claimable
(9,977)	287,751	(31,298)	256,453
(40,136)	886,017	(226,320)	659,697
(4)	565	(77)	488
(106,077)	3,732,885	(279,621)	3,453,264
(3,122)	141,441	122,567	264,008
(449)	51,621	(61,337)	(9,717)
(41,911)	3,855,633	(5,650,930)	(1,795,296)
(1,006)	64,733	(140,968)	(76,236)
(135)	1,688	(5,218)	(3,530)
(8,620)	68,745	(87,149)	(18,404)
(248)	2,233	(12,086)	(9,853)
(586)	8,633	(29,422)	(20,788)
(75)	1,427	(4,412)	(2,985)
(773)	38,001	(25,819)	12,182
(2,171,353)	69,858,318	(23,747,325)	46,110,993

SUMMARY OF COSTS ALLOCATED TO SERVICE UNITS

COUNTY WIDE COST ALLOCATION PLAN
SUMMARY OF COSTS ALLOCATED TO SERVICE UNITS

COSTS ALLOCATED FROM ...			COSTS ALLOCATED TO ...				
Fund	Dept		Arch. & Eng. AAA-ANE	Auditor - Controller AAA-ATX	County Admin. Office AAA-CAO	County Counsel AAA-CCL	Fac. Mgmt Custodial AAA-FMC
Central Support Service Units							
AAA	ANE	Architecture & Engineering	0	0	0	0	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	20,499	1,916,873	70,665	38,344	21,796
AAA	CAO	County Administrative Office	4,504	89,774	8,242	25,393	11,582
AAA	CCL	County Counsel	202,846	128,540	167,814	1,474,324	6,249
AAA	FMC	Facilities Management - Custodial	(148)	24,294	(1,335)	(961)	26,836
AAA	FMG	Facilities Management - Grounds	2,478	14,912	1,968	4,995	66,332
AAA	FMM	Facilities Management - Maintenance	5,777	35,120	16,926	13,901	31,191
AAA	HRD/UNI	Human Resources	12,511	41,868	12,318	47,508	23,005
AAA	PUR	Purchasing	603	40,151	2,170	7,837	1,145
AAA	RPR/RNT	Real Estate Services/Rent	0	106	37,082	325	0
AAA	SDD	IS - Systems Development	24,690	1,615,848	175,442	10,568	71,553
Totals			273,760	3,907,486	491,292	1,622,234	259,689

**COUNTY WIDE COST ALLOCATION PLAN
SUMMARY OF COSTS ALLOCATED TO SERVICE UNITS**

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 Systems Dev AAA-SDD	Total
0	0	0	0	0	0	0
10,549	39,317	59,693	48,250	34,208	21,737	2,281,931
5,458	15,807	31,033	4,460	6,143	26,278	228,673
2,777	8,331	230,203	40,650	28,045	59,033	2,348,812
11,927	35,781	(127)	(214)	(84)	70,116	166,087
5,480	16,440	1,445	1,317	776	35,571	151,716
14,486	43,458	8,016	3,883	2,147	21,255	196,160
19,585	27,222	70,309	6,682	9,204	(13,726)	256,486
2,834	8,561	1,809	723	965	2,291	69,089
0	0	0	0	2,312	0	39,826
31,862	95,403	433,274	66,067	23,621	1,304,197	3,852,522
104,959	290,320	835,655	171,818	107,338	1,526,751	9,591,303

SERVICE UNITS EXPENDITURE DETAIL

Fund	Dept		Salaries and Employee Benefits	Services and Supplies	Prior Year	Total Current Expenditures
Central Support Service Units						
AAA	ANE	Architecture & Engineering	1,802,725	338,970	0	2,141,695
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	24,645,790	10,443,445	1,640,839	36,730,073
AAA	CAO	County Administrative Office	5,009,103	1,033,037	178,113	6,220,253
AAA	CCL	County Counsel	13,437,106	732,217	351,884	14,521,208
AAA	FMC	Facilities Management - Custodial	1,853,992	2,476,590	16,588	4,347,170
AAA	FMG	Facilities Management - Grounds	1,056,832	909,748	35,618	2,002,198
AAA	FMM	Facilities Management - Maintenance	4,300,269	6,334,802	127,212	10,762,283
AAA	HRD/UNI	Human Resources	14,672,554	2,177,827	31,130	16,881,511
AAA	PUR	Purchasing	1,499,135	60,639	17,371	1,577,145
AAA	RPR/RNT	Real Estate Services/Rent	2,072,634	217,601	0	2,290,235
AAA	SDD	IS - Systems Development	11,461,947	3,338,163	71,092	14,871,202
TOTALS			81,812,087	28,063,038	2,469,847	112,344,973

COMPUTER SOFTWARE - DEPRECIATION EQUIPMENT USE – ALLOWED COST

In compliance with 2 CFR Part 225 (formerly OMB Circular A-87), the Countywide Cost Allocation Plan allocates Computer Software depreciation and Equipment Use costs.

- Computer Software – Depreciation is computed using the straight-line method and costs are depreciated over 36 months per IRS publication 946.
- Equipment Use – Allowed Costs is computed using six and two-thirds percent (6 2/3%) use allowance of total equipment acquisition cost.

**COMPUTER SOFTWARE - DEPRECIATION
EQUIPMENT USE - ALLOWED COSTS**

Fund	Dept		Computer Software		Equipment		Total
			Acquisition Costs	Depreciation Expense	Acquisition Costs	Use Allow 0.066667	
Central Support Service Units							
AAA	ANE	Architecture & Engineering	0	0	28,724	1,915	1,915
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	95,350	31,783	3,353,377	223,560	255,343
AAA	CAO	County Administrative Office	0	0	81,946	5,463	5,463
AAA	CCL	County Counsel	0	0	75,482	5,032	5,032
AAA	FMC	Facilities Management - Custodial	0	0	0	0	0
AAA	FMG	Facilities Management - Grounds	0	0	91,236	6,082	6,082
AAA	FMM	Facilities Management - Maintenance	0	0	202,356	13,490	13,490
AAA	HRD/UNI	Human Resources	0	0	23,197	1,546	1,546
AAA	PUR	Purchasing	0	0	27,284	1,819	1,819
AAA	RPR/RNT	Real Estate Services/Rent	0	0	0	0	0
AAA	SDD	IS - Systems Development	0	0	134,028	8,935	8,935
SUBTOTALS			95,350	31,783	4,017,630	267,843	299,627
Internal Service Funds							
IAG	PUR	Printing Services	0	0	0	0	0
IAJ	(various)	IS - Computer Operations	0	0	0	0	0
IAM	(various)	Telecommunication Services	0	0	0	0	0
IAV	PUR	Surplus Property & Storage Operations	0	0	0	0	0
IAY	PUR	Mail/Courier Services	0	0	0	0	0
IBA	VHS	Fleet Management - Motor Pool	0	0	0	0	0
IBP	RMG	Risk Management (all funds)	0	0	0	0	0
ICB	VHS	Fleet Management - Garage	0	0	0	0	0
SUBTOTALS			0	0	0	0	0
Enterprise Funds							
EAA	SWM	Solid Waste Management (all funds)	0	0	0	0	0

**COMPUTER SOFTWARE - DEPRECIATION
EQUIPMENT USE - ALLOWED COSTS**

Fund	Dept		Computer Software		Equipment		Total
			Acquisition Costs	Depreciation Expense	Acquisition Costs	Use Allow 0.066667	
EAD	MCR	Arrowhead Regional Medical Center (all fun	0	0	0	0	0
SUBTOTALS			0	0	0	0	0

General Fund Operating Units

AAA	ADS	Behavioral Health - Alcohol & Drug Service	0	0	9,530	635	635
AAA	APT	Airports Administration	0	0	682,963	45,531	45,531
AAA	ASR	Assessor-Recorder-Clerk	10,104	281	348,043	23,203	23,484
AAA	AWM	Agriculture/Weights & Measures	0	0	429,467	28,631	28,631
AAA	BDF	Board of Supervisors (all districts)	0	0	13,641	909	909
AAA	CBD	Clerk of the Board	0	0	0	0	0
AAA	CCM	County Museum	0	0	438,727	29,249	29,249
AAA	CCP	Regional Parks	0	0	1,197,991	79,866	79,866
AAA	CCS	California Children's Services	0	0	21,918	1,461	1,461
AAA	CTN	CTC - Court Judicial Benefits	0	0	0	0	0
AAA	DAT	District Attorney	6,000	2,000	552,741	36,850	38,850
AAA	DCS	Child Support Services	0	0	0	0	0
AAA	DPA	Human Services - Admin	0	0	0	0	0
AAA	EDF	Economic Development Function	0	0	180,925	12,062	12,062
AAA	EMC	Emergency Medical Care Costs	0	0	0	0	0
AAA	FLP	Drug Court Programs	0	0	0	0	0
AAA	GJY	Grand Jury	0	0	0	0	0
AAA	HCC	Health Care Costs	0	0	0	0	0
AAA	IDC	Indigent Defense	0	0	0	0	0
AAA	LIT	Litigation Proceeds and Uses	0	0	0	0	0
AAA	LNJ	Law and Justice Group	0	0	0	0	0
AAA	LUS	Land Use Services Department	0	0	322,860	21,524	21,524
AAA	MLH	Behavioral Health	0	0	0	0	0
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	0	0	7,957	530	530

**COMPUTER SOFTWARE - DEPRECIATION
EQUIPMENT USE - ALLOWED COSTS**

Fund	Dept		Computer Software		Equipment		Total
			Acquisition Costs	Depreciation Expense	Acquisition Costs	Use Allow 0.066667	
AAA	PBD	Public Defender	0	0	408,868	27,258	27,258
AAA	PGD	Public Guardian - Conservator	0	0	53,544	3,570	3,570
AAA	PHL	Public Health	283,749	93,191	3,478,498	231,901	325,092
AAA	PRB	Probation - Admin, Corr, & Det	0	0	1,097,418	73,162	73,162
AAA	ROV	Registrar of Voters	0	0	1,109,034	73,936	73,936
AAA	SCL	County Schools	0	0	0	0	0
AAA	SHR	Sheriff-Coroner/Public Administrator	1,311,990	181,308	75,993,524	5,066,260	5,247,568
AAA	SVR	Surveyor	0	0	347,086	23,139	23,139
AAA	TRC	Trial Court Funding	0	0	0	0	0
AAA	VAF	Veterans Affairs	0	0	13,246	883	883
SUBTOTALS			1,611,843	276,779	86,707,981	5,780,561	6,057,340

Other Operating Units

(various)	(various)	Brd-Gov'd Fire Districts (summary)	0	0	1,410,363	94,025	94,025
(various)	(various)	Brd-Gov'd Special Districts (summary)	0	0	5,470,236	364,684	364,684
(various)	(various)	Redevelopment Agency - RDA	0	0	16,355	1,090	1,090
(various)	RGP/RPR	EI Mirage Project	0	0	0	0	0
AAF	OOA	Aging and Adult Services (all funds)	0	0	44,078	2,939	2,939
CJV	CIP	Capital Improvement Funds - All Funds	0	0	19,673	1,312	1,312
RFZ	097	Flood Control District (all zones)	0	0	38,376	2,558	2,558
RHH	498	IHSS Public Authority	0	0	0	0	0
RRC	903	Children & Families First Commission	0	0	0	0	0
RSC	HPS	Preschool Services	0	0	2,240,539	149,370	149,370
SAA	TRA	Transportation (all funds)	0	0	31,813,877	2,120,936	2,120,936
SAC	JOB	Workforce Development (all funds)	0	0	257,624	17,175	17,175
SAP	CLB	County Library	0	0	982,532	65,502	65,502
SFH	CAO	Disaster Recovery Fund	0	0	0	0	0
SKX	106	SBC Fire Protection District	24,500	1,361	36,332,823	2,422,200	2,423,561

**COMPUTER SOFTWARE - DEPRECIATION
EQUIPMENT USE - ALLOWED COSTS**

Fund	Dept		Computer Software		Equipment		Total
			Acquisition Costs	Depreciation Expense	Acquisition Costs	Use Allow 0.066667	
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	0	0	821,736	54,783	54,783
STD	905	Authority for the Handicapped	0	0	0	0	0
SUBTOTALS			24,500	1,361	79,448,211	5,296,574	5,297,935
All Other							
(various)	(various)	All Other	0	0	1,743,786	116,253	116,253
(various)	(various)	Self-Gov'd Special Districts (summary)	0	0	0	0	0
MPA	500	Mojave Desert AQMD (all funds)	0	0	0	0	0
NFY	870	S A N B A G (all funds)	0	0	0	0	0
NGJ	875	Inland Library System (all funds)	0	0	0	0	0
NHY	890	L A F C O	0	0	0	0	0
NIA	900	Law Library	0	0	0	0	0
PAB	RET	Board of Retirement - Admin	0	0	51,606	3,440	3,440
SUBTOTALS			0	0	1,795,392	119,693	119,693
TOTALS			1,731,693	309,923	171,969,214	11,464,672	11,774,595

RENT – ALLOWED COST

In compliance with 2 CFR Part 225 (formerly OMB Circular A-87), the Countywide Cost Allocation Plan allocates Rent costs. The following “Rent – Allowed Cost” section is the result of the analysis of the rents paid by Real Estate Services Rent unit, AAA-RNT, and the costs transferred to user departments. The difference between those amounts appears in the “Total Allowed Costs” column. The “Total Allowed Costs” are included in the total actual costs of the affected departments.

RENT - ALLOWED COSTS

Fund	Dept		Rent Paid by Real Estate Svcs For Others	Less Amount Transferred To User	Total Allowed Costs
Central Support Service Units					
AAA	ANE	Architecture & Engineering	0	0	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	26,392	26,392	0
AAA	CAO	County Administrative Office	0	0	0
AAA	CCL	County Counsel	6,186	6,186	0
AAA	FMC	Facilities Management - Custodial	0	0	0
AAA	FMG	Facilities Management - Grounds	0	0	0
AAA	FMM	Facilities Management - Maintenance	0	0	0
AAA	HRD/UNI	Human Resources	0	0	0
AAA	PUR	Purchasing	0	0	0
AAA	RPR/RNT	Real Estate Services/Rent	0	0	0
AAA	SDD	IS - Systems Development	0	0	0
SUBTOTALS			32,578	32,578	0
Internal Service Funds					
IAG	PUR	Printing Services	0	0	0
IAJ	(various)	IS - Computer Operations	0	0	0
IAM	(various)	Telecommunication Services	0	0	0
IAV	PUR	Surplus Property & Storage Operations	0	0	0
IAY	PUR	Mail/Courier Services	0	0	0
IBA	VHS	Fleet Management - Motor Pool	0	0	0
IBP	RMG	Risk Management (all funds)	0	0	0
ICB	VHS	Fleet Management - Garage	66,600	66,600	0
SUBTOTALS			66,600	66,600	0
Enterprise Funds					
EAA	SWM	Solid Waste Management (all funds)	0	0	0

RENT - ALLOWED COSTS

Fund	Dept		Rent Paid by Real Estate Svcs For Others	Less Amount Transferred To User	Total Allowed Costs
EAD	MCR	Arrowhead Regional Medical Center (all funds)	421,963	421,963	0
SUBTOTALS			421,963	421,963	0

General Fund Operating Units

AAA	ADS	Behavioral Health - Alcohol & Drug Services	0	0	0
AAA	APT	Airports Administration	0	0	0
AAA	ASR	Assessor-Recorder-Clerk	113,324	113,324	0
AAA	AWM	Agriculture/Weights & Measures	69,982	69,982	0
AAA	BDF	Board of Supervisors (all districts)	21,542	21,542	0
AAA	CBD	Clerk of the Board	0	0	0
AAA	CCM	County Museum	105,999	105,999	0
AAA	CCP	Regional Parks	0	0	0
AAA	CCS	California Children's Services	317,220	317,220	0
AAA	CTN	CTC - Court Judicial Benefits	0	0	0
AAA	DAT	District Attorney	748,176	748,176	0
AAA	DCS	Child Support Services	2,972,856	2,972,856	0
AAA	DPA	Human Services - Admin	19,166,204	19,173,534	(7,330)
AAA	EDF	Economic Development Function	228,360	228,360	0
AAA	EMC	Emergency Medical Care Costs	0	0	0
AAA	FLP	Drug Court Programs	0	0	0
AAA	GJY	Grand Jury	0	0	0
AAA	HCC	Health Care Costs	0	0	0
AAA	IDC	Indigent Defense	0	0	0
AAA	LIT	Litigation Proceeds and Uses	0	0	0
AAA	LNJ	Law and Justice Group	0	0	0
AAA	LUS	Land Use Services Department	83,592	83,592	0
AAA	MLH	Behavioral Health	4,309,576	4,309,576	0
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	0	0	0

RENT - ALLOWED COSTS

Fund	Dept		Rent Paid by Real Estate Svcs For Others	Less Amount Transferred To User	Total Allowed Costs
AAA	PBD	Public Defender	515,499	515,499	0
AAA	PGD	Public Guardian - Conservator	0	0	0
AAA	PHL	Public Health	2,954,535	2,954,535	0
AAA	PRB	Probation - Admin, Corr, & Det	1,356,541	1,356,541	0
AAA	ROV	Registrar of Voters	0	0	0
AAA	SCL	County Schools	0	0	0
AAA	SHR	Sheriff-Coroner/Public Administrator	777,192	777,192	0
AAA	SVR	Surveyor	0	0	0
AAA	TRC	Trial Court Funding	0	0	0
AAA	VAF	Veterans Affairs	9,361	9,361	0
SUBTOTALS			33,749,959	33,757,289	(7,330)

Other Operating Units

(various)	(various)	Brd-Gov'd Fire Districts (summary)	0	0	0
(various)	(various)	Brd-Gov'd Special Districts (summary)	74,691	74,691	0
(various)	(various)	Redevelopment Agency - RDA	32,736	32,736	0
(various)	RGP/RP	EI Mirage Project	0	0	0
AAF	OOA	Aging and Adult Services (all funds)	32,628	32,628	0
CJV	CIP	Capital Improvement Funds - All Funds	0	0	0
RFZ	097	Flood Control District (all zones)	0	0	0
RHH	498	IHSS Public Authority	0	0	0
RRC	903	Children & Families First Commission	0	0	0
RSC	HPS	Preschool Services	2,480,886	2,480,886	0
SAA	TRA	Transportation (all funds)	4,743	4,743	0
SAC	JOB	Workforce Development (all funds)	1,303,549	1,303,549	0
SAP	CLB	County Library	469,119	469,119	0
SFH	CAO	Disaster Recovery Fund	0	0	0
SKX	106	SBC Fire Protection District	7,904	7,904	0

RENT - ALLOWED COSTS

Fund	Dept		Rent Paid by Real Estate Svcs For Others	Less Amount Transferred To User	Total Allowed Costs
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	170,448	170,448	0
STD	905	Authority for the Handicapped	0	0	0
SUBTOTALS			4,576,703	4,576,703	0
All Other					
(various)	(various)	All Other	41,548	0	41,548
(various)	(various)	Self-Gov'd Special Districts (summary)	0	0	0
MPA	500	Mojave Desert AQMD (all funds)	0	0	0
NFY	870	S A N B A G (all funds)	0	0	0
NGJ	875	Inland Library System (all funds)	0	0	0
NHY	890	L A F C O	0	0	0
NIA	900	Law Library	0	0	0
PAB	RET	Board of Retirement - Admin	0	0	0
SUBTOTALS			41,548	0	41,548
TOTALS			38,889,352	38,855,133	34,218

SPACE USE – ALLOWED COSTS

In compliance with 2 CFR Part 225 (formerly OMB Circular A-87), the Countywide Cost Allocation Plan allocates Space Use allowed costs. The following “Space Use – Allowed Cost” section is the result of the analysis of building information data that is maintained by County Administrative Office. The “Space Use Allowance” is two percent (2%) use allowance of total capitalized building cost.

SPACE USE - ALLOWED COSTS

Fund	Dept		County-Owned Buildings	
			Acquisition Cost	Space Use Allowance: 2%
Central Support Service Units				
AAA	ANE	Architecture & Engineering	2,002,449	40,049
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	11,909,392	238,188
AAA	CAO	County Administrative Office	2,517,499	50,350
AAA	CCL	County Counsel	6,143,455	122,869
AAA	FMC	Facilities Management - Custodial	725,229	14,505
AAA	FMG	Facilities Management - Grounds	318,393	6,368
AAA	FMM	Facilities Management - Maintenance	955,180	19,104
AAA	HRD/UNI	Human Resources	1,900,892	38,018
AAA	PUR	Purchasing	382,344	7,647
AAA	RPR/RNT	Real Estate Services/Rent	455,208	9,104
AAA	SDD	IS - Systems Development	169,099	3,382
SUBTOTALS			27,479,141	549,583
Internal Service Funds				
IAG	PUR	Printing Services	919,197	18,384
IAJ	(various)	IS - Computer Operations	10,649,364	212,987
IAM	(various)	Telecommunication Services	1,843,898	36,878
IAV	PUR	Surplus Property & Storage Operations	1,333,319	26,666
IAY	PUR	Mail/Courier Services	343,440	6,869
IBA	VHS	Fleet Management - Motor Pool	0	0
IBP	RMG	Risk Management (all funds)	2,797,259	55,945
ICB	VHS	Fleet Management - Garage	0	0
SUBTOTALS			17,886,477	357,730
Enterprise Funds				
EAA	SWM	Solid Waste Management (all funds)	0	0
EAD	MCR	Arrowhead Regional Medical Center (all funds)	0	0
SUBTOTALS			0	0

SPACE USE - ALLOWED COSTS

Fund	Dept		County-Owned Buildings	
			Acquisition Cost	Space Use Allowance: 2%
General Fund Operating Units				
AAA	ADS	Behavioral Health - Alcohol & Drug Services	8,031	161
AAA	APT	Airports Administration	1,911,020	38,220
AAA	ASR	Assessor-Recorder-Clerk	8,106,235	162,125
AAA	AWM	Agriculture/Weights & Measures	682,966	13,659
AAA	BDF	Board of Supervisors (all districts)	5,801,825	116,037
AAA	CBD	Clerk of the Board	1,155,644	23,113
AAA	CCM	County Museum	7,130,969	142,619
AAA	CCP	Regional Parks	22,671,228	453,425
AAA	CCS	California Children's Services	0	0
AAA	CTN	CTC - Court Judicial Benefits	0	0
AAA	DAT	District Attorney	12,586,410	251,728
AAA	DCS	Child Support Services	0	0
AAA	DPA	Human Services - Admin	2,380,988	47,620
AAA	EDF	Economic Development Function	1,452,269	29,045
AAA	EMC	Emergency Medical Care Costs	0	0
AAA	FLP	Drug Court Programs	0	0
AAA	GJY	Grand Jury	98,700	1,974
AAA	HCC	Health Care Costs	0	0
AAA	IDC	Indigent Defense	0	0
AAA	LIT	Litigation Proceeds and Uses	0	0
AAA	LNJ	Law and Justice Group	0	0
AAA	LUS	Land Use Services Department	6,750,747	135,015
AAA	MLH	Behavioral Health	0	0
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	0	0
AAA	PBD	Public Defender	6,273,589	125,472
AAA	PGD	Public Guardian - Conservator	1,758,164	35,163
AAA	PHL	Public Health	9,215,653	184,313
AAA	PRB	Probation - Admin, Corr, & Det	71,685,361	1,433,707
AAA	ROV	Registrar of Voters	2,317,588	46,352
AAA	SCL	County Schools	4,159,590	83,192
AAA	SHR	Sheriff-Coroner/Public Administrator	235,146,108	4,702,922
AAA	SVR	Surveyor	468,582	9,372

SPACE USE - ALLOWED COSTS

Fund	Dept		County-Owned Buildings	
			Acquisition Cost	Space Use Allowance: 2%
AAA	TRC	Trial Court Funding	0	0
AAA	VAF	Veterans Affairs	333,883	6,678
SUBTOTALS			402,095,549	8,041,911
Other Operating Units				
(various)	(various)	Brd-Gov'd Fire Districts (summary)	84,976	1,700
(various)	(various)	Brd-Gov'd Special Districts (summary)	10,362,288	207,246
(various)	(various)	Redevelopment Agency - RDA	375,360	7,507
(various)	RGP/RPR	EI Mirage Project	0	0
AAF	OOA	Aging and Adult Services (all funds)	0	0
CJV	CIP	Capital Improvement Funds - All Funds	0	0
RFZ	097	Flood Control District (all zones)	1,688,850	33,777
RHH	498	IHSS Public Authority	0	0
RRC	903	Children & Families First Commission	0	0
RSC	HPS	Preschool Services	3,355,973	67,119
SAA	TRA	Transportation (all funds)	6,481,572	129,631
SAC	JOB	Workforce Development (all funds)	0	0
SAP	CLB	County Library	15,512,659	310,253
SFH	CAO	Disaster Recovery Fund	0	0
SKX	106	SBC Fire Protection District	25,150,196	503,004
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	0	0
STD	905	Authority for the Handicapped	0	0
SUBTOTALS			63,011,874	1,260,237
All Other				
(various)	(various)	All Other	84,135,287	1,682,706
(various)	(various)	Self-Gov'd Special Districts (summary)	3,405,060	68,101
MPA	500	Mojave Desert AQMD (all funds)	0	0
NFY	870	S A N B A G (all funds)	0	0
NGJ	875	Inland Library System (all funds)	0	0
NHY	890	L A F C O	0	0
NIA	900	Law Library	0	0

SPACE USE - ALLOWED COSTS

Fund	Dept		County-Owned Buildings	
			Acquisition Cost	Space Use Allowance: 2%
PAB	RET	Board of Retirement - Admin	0	0
SUBTOTALS			87,540,347	1,750,807
TOTALS			598,013,389	11,960,268

UTILITIES – ALLOWED COST

In compliance with 2 CFR Part 225 (formerly OMB Circular A-87), the Countywide Cost Allocation Plan allocates Utilities allowed costs. The following “Utilities – Allowed Cost” section allocates total actual utility costs paid by Facilities Management –Utilities, AAA-UTL, to user departments based on building occupied square footage. The “Total Allowed Costs” are the utility paid, less any refunds or amounts transferred to user departments.

UTILITIES - ALLOWED COSTS

Fund	Dept		Utilities Paid by Facilities Management For Other	Less Refunds/Amount Transferred To User	Total Allowed Costs
Central Support Service Units					
AAA	ANE	Architecture & Engineering	21,238	0	21,238
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	279,810	0	279,810
AAA	CAO	County Administrative Office	26,700	0	26,700
AAA	CCL	County Counsel	65,157	0	65,157
AAA	FMC	Facilities Management - Custodial	60,144	0	60,144
AAA	FMG	Facilities Management - Grounds	26,405	0	26,405
AAA	FMM	Facilities Management - Maintenance	79,215	0	79,215
AAA	HRD/UNI	Human Resources	75,316	0	75,316
AAA	PUR	Purchasing	14,760	0	14,760
AAA	RPR/RNT	Real Estate Services/Rent	15,704	0	15,704
AAA	SDD	IS - Systems Development	9,712	0	9,712
SUBTOTALS			674,160	0	674,160
Internal Service Funds					
IAG	PUR	Printing Services	32,862	0	32,862
IAJ	(various)	IS - Computer Operations	601,438	0	601,438
IAM	(various)	Telecommunication Services	157,701	0	157,701
IAV	PUR	Surplus Property & Storage Operations	51,470	0	51,470
IAY	PUR	Mail/Courier Services	13,258	0	13,258
IBA	VHS	Fleet Management - Motor Pool	1,426	0	1,426
IBP	RMG	Risk Management (all funds)	59,495	0	59,495
ICB	VHS	Fleet Management - Garage	144,567	0	144,567
SUBTOTALS			1,062,216	0	1,062,216
Enterprise Funds					
EAA	SWM	Solid Waste Management (all funds)	67,374	0	67,374
EAD	MCR	Arrowhead Regional Medical Center (all funds)	53,317	0	53,317
SUBTOTALS			120,691	0	120,691

UTILITIES - ALLOWED COSTS

Fund	Dept		Utilities Paid by Facilities Management For Other	Less Refunds/Amount Transferred To User	Total Allowed Costs
General Fund Operating Units					
AAA	ADS	Behavioral Health - Alcohol & Drug Services	3,245	0	3,245
AAA	APT	Airports Administration	330,587	0	330,587
AAA	ASR	Assessor-Recorder-Clerk	202,425	0	202,425
AAA	AWM	Agriculture/Weights & Measures	29,246	0	29,246
AAA	BDF	Board of Supervisors (all districts)	78,151	0	78,151
AAA	CBD	Clerk of the Board	12,257	0	12,257
AAA	CCM	County Museum	358,655	0	358,655
AAA	CCP	Regional Parks	2,419,859	0	2,419,859
AAA	CCS	California Children's Services	0	0	0
AAA	CTN	CTC - Court Judicial Benefits	0	0	0
AAA	DAT	District Attorney	327,880	0	327,880
AAA	DCS	Child Support Services	0	0	0
AAA	DPA	Human Services - Admin	30,323	0	30,323
AAA	EDF	Economic Development Function	6,891	0	6,891
AAA	EMC	Emergency Medical Care Costs	0	0	0
AAA	FLP	Drug Court Programs	0	0	0
AAA	GJY	Grand Jury	5,306	0	5,306
AAA	HCC	Health Care Costs	0	0	0
AAA	IDC	Indigent Defense	0	0	0
AAA	LIT	Litigation Proceeds and Uses	0	0	0
AAA	LNJ	Law and Justice Group	0	2,444	(2,444)
AAA	LUS	Land Use Services Department	111,924	0	111,924
AAA	MLH	Behavioral Health	214,374	0	214,374
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	0	0	0
AAA	PBD	Public Defender	204,695	0	204,695
AAA	PGD	Public Guardian - Conservator	68,583	0	68,583
AAA	PHL	Public Health	302,643	0	302,643
AAA	PRB	Probation - Admin, Corr, & Det	1,351,499	0	1,351,499
AAA	ROV	Registrar of Voters	89,465	0	89,465
AAA	SCL	County Schools	349,051	328,926	20,124
AAA	SHR	Sheriff-Coroner/Public Administrator	6,558,282	0	6,558,282
AAA	SVR	Surveyor	20,335	0	20,335
AAA	TRC	Trial Court Funding	0	0	0

UTILITIES - ALLOWED COSTS

Fund	Dept		Utilities Paid by Facilities Management For Other	Less Refunds/Amount Transferred To User	Total Allowed Costs
AAA	VAF	Veterans Affairs	19,006	0	19,006
SUBTOTALS			13,094,679	331,370	12,763,309

Other Operating Units

(various)	(various)	Brd-Gov'd Fire Districts (summary)	0	0	0
(various)	(various)	Brd-Gov'd Special Districts (summary)	33,272	0	33,272
(various)	(various)	Redevelopment Agency - RDA	3,981	0	3,981
(various)	RGP/RPR	EI Mirage Project	0	0	0
AAF	OOA	Aging and Adult Services (all funds)	0	0	0
CJV	CIP	Capital Improvement Funds - All Funds	0	0	0
RFZ	097	Flood Control District (all zones)	66,356	0	66,356
RHH	498	IHSS Public Authority	0	0	0
RRC	903	Children & Families First Commission	0	0	0
RSC	HPS	Preschool Services	40,421	0	40,421
SAA	TRA	Transportation (all funds)	145,323	0	145,323
SAC	JOB	Workforce Development (all funds)	0	0	0
SAP	CLB	County Library	2,710	0	2,710
SFH	CAO	Disaster Recovery Fund	0	0	0
SKX	106	SBC Fire Protection District	64,563	0	64,563
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	0	0	0
STD	905	Authority for the Handicapped	0	0	0
SUBTOTALS			356,626	0	356,626

All Other

(various)	(various)	All Other	1,938,844	839,917	1,098,926
(various)	(various)	Self-Gov'd Special Districts (summary)	0	0	0
MPA	500	Mojave Desert AQMD (all funds)	0	0	0
NFY	870	S A N B A G (all funds)	0	0	0
NGJ	875	Inland Library System (all funds)	0	0	0
NHY	890	L A F C O	0	0	0
NIA	900	Law Library	0	0	0
PAB	RET	Board of Retirement - Admin	0	0	0

UTILITIES - ALLOWED COSTS

Fund	Dept	Utilities Paid by Facilities Management For Other	Less Refunds/Amount Transferred To User	Total Allowed Costs
SUBTOTALS		1,938,844	839,917	1,098,926
TOTALS		17,247,215	1,171,288	16,075,927

ARCHITECTURE AND ENGINEERING

AAA ANE

STATEMENT OF FUNCTION

The Architecture and Engineering Department is responsible for the planning, design, and administration of the County's capital improvement projects.

DESCRIPTION OF COSTS

The costs allocated include:

- (1) Current Expenditures:
Salaries and employee benefits, services and supplies (net of abatements and encumbered amounts), interest on leased/purchased equipment, interfund charges, and payments on prior-year encumbrances;
- (2) Computer Software Depreciation Expense:
Straight-line method over 36 months of the acquisition cost of computer software;
Equipment Use Allowance:
6.67% of the acquisition cost of capitalized equipment;
- (3) Space Use Allowance: 2% of building acquisition costs; and
- (4) Unbilled Utilities Costs.

Miscellaneous revenue is then deducted from these costs to determine the 1st Allocation Net Allocable amount.

Net Allocable Costs are allocated to all benefiting entities based on actual hours recorded.

Revenues and program reimbursements for services provided by Architecture and Engineering are credited against the applicable entity's share of 1st Allocation costs.

Architecture & Engineering**1st Allocation**

Details	Source Section	Amount
COSTS		
Current Expenditures	4	2,141,695
Computer Software Depreciation & Equipment Use	5	1,915
Space Use	7	40,049
Utilities	8	21,238
TOTAL ALLOCABLE		2,204,897
NET ALLOCABLE		2,204,897

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0295	Less: Unallocated Costs	Less: Program Reimbursement
A&E Services - Actual Hours	2,141,695	2,204,897	0	0
TOTALS	2,141,695	2,204,897	0	0

Architecture & Engineering

2nd Allocation

Fund	Dept	Description	Amount
AAA	ANE	Architecture & Engineering	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	20,499
AAA	CAO	County Administrative Office	4,504
AAA	CCL	County Counsel	202,846
AAA	FMC	Facilities Management - Custodial	(148)
AAA	FMG	Facilities Management - Grounds	2,478
AAA	FMM	Facilities Management - Maintenance	5,777
AAA	HRD/UNI	Human Resources	12,511
AAA	PUR	Purchasing	603
AAA	RPR/RNT	Real Estate Services/Rent	0
AAA	SDD	IS - Systems Development	24,690
TOTAL ALLOCABLE			273,760

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.1278	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
2,204,897	273,760	273,760	Actual Hours
2,204,897	273,760	273,760	

Architecture & Engineering AAA-ANE (1st Allocation)

Fund	Dept		Actual Hours		Credits	Total
			Actual Hours	Allocation: Base x 119.5909		
Central Support Service Units						
AAA	ANE	Architecture & Engineering				0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector				0
AAA	CAO	County Administrative Office				0
AAA	CCL	County Counsel				0
AAA	FMC	Facilities Management - Custodial				0
AAA	FMG	Facilities Management - Grounds				0
AAA	FMM	Facilities Management - Maintenance				0
AAA	HRD/UNI	Human Resources				0
AAA	PUR	Purchasing				0
AAA	RPR/RNT	Real Estate Services/Rent				0
AAA	SDD	IS - Systems Development				0
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services				0
IAJ	(various)	IS - Computer Operations				0
IAM	(various)	Telecommunication Services				0
IAV	PUR	Surplus Property & Storage Operations				0
IAY	PUR	Mail/Courier Services				0
IBA	VHS	Fleet Management - Motor Pool				0
IBP	RMG	Risk Management (all funds)				0
ICB	VHS	Fleet Management - Garage				0
Enterprise Funds						
EAA	SWM	Solid Waste Management (all funds)				0
EAD	MCR	Arrowhead Regional Medical Center (all funds)	1,407	168,264	174,905	(6,641)
General Fund Operating Units						
AAA	ADS	Behavioral Health - Alcohol & Drug Services				0
AAA	APT	Airports Administration	521	62,307	69,092	(6,785)
AAA	ASR	Assessor-Recorder-Clerk				0
AAA	AWM	Agriculture/Weights & Measures				0
AAA	BDF	Board of Supervisors (all districts)				0

Architecture & Engineering AAA-ANE (1st Allocation)

Fund	Dept		Actual Hours		Credits	Total
			Base: Actual Hours	Allocation: Base x 119.5909		
AAA	CBD	Clerk of the Board				0
AAA	CCM	County Museum				0
AAA	CCP	Regional Parks				0
AAA	CCS	California Children's Services				0
AAA	CTN	CTC - Court Judicial Benefits				0
AAA	DAT	District Attorney				0
AAA	DCS	Child Support Services				0
AAA	DPA	Human Services - Admin				0
AAA	EDF	Economic Development Function				0
AAA	EMC	Emergency Medical Care Costs				0
AAA	FLP	Drug Court Programs				0
AAA	GJY	Grand Jury				0
AAA	HCC	Health Care Costs				0
AAA	IDC	Indigent Defense				0
AAA	LIT	Litigation Proceeds and Uses				0
AAA	LNJ	Law and Justice Group				0
AAA	LUS	Land Use Services Department				0
AAA	MLH	Behavioral Health				0
AAA	OCH	HR - Ctr for Emp Hlth & Wellness				0
AAA	PBD	Public Defender				0
AAA	PGD	Public Guardian - Conservator				0
AAA	PHL	Public Health				0
AAA	PRB	Probation - Admin, Corr, & Det				0
AAA	ROV	Registrar of Voters				0
AAA	SCL	County Schools				0
AAA	SHR	Sheriff-Coroner/Public Administrator				0
AAA	SVR	Surveyor				0
AAA	TRC	Trial Court Funding				0
AAA	VAF	Veterans Affairs				0
Other Operating Units						
(various)	(various)	Brd-Gov'd Fire Districts (summary)				0
(various)	(various)	Brd-Gov'd Special Districts (summary)	3	359	375	(16)
(various)	(various)	Redevelopment Agency - RDA				0
(various)	RGP/RPR	EI Mirage Project				0
AAF	OOA	Aging and Adult Services (all funds)				0

Architecture & Engineering AAA-ANE (1st Allocation)

Fund	Dept		Actual Hours		Credits	Total
			Base: Actual Hours	Allocation: Base x 119.5909		
CJV	CIP	Capital Improvement Funds - All Funds	16,506	1,973,967	2,069,223	(95,256)
RFZ	097	Flood Control District (all zones)				0
RHH	498	IHSS Public Authority				0
RRC	903	Children & Families First Commission				0
RSC	HPS	Preschool Services				0
SAA	TRA	Transportation (all funds)				0
SAC	JOB	Workforce Development (all funds)				0
SAP	CLB	County Library				0
SFH	CAO	Disaster Recovery Fund				0
SKX	106	SBC Fire Protection District				0
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)				0
STD	905	Authority for the Handicapped				0
All Other						
(various)	(various)	All Other				0
(various)	(various)	Self-Gov'd Special Districts (summary)				0
MPA	500	Mojave Desert AQMD (all funds)				0
NFY	870	S A N B A G (all funds)				0
NGJ	875	Inland Library System (all funds)				0
NHY	890	L A F C O				0
NIA	900	Law Library				0
PAB	RET	Board of Retirement - Admin				0
Totals			18,437	2,204,897	2,313,595	(108,698)

Architecture & Engineering AAA-ANE (2nd Allocation)

Fund	Dept		Actual Hours		Total	Total Allocation
			Base: Actual Hours	Allocation: Base x 14.8484		
Central Support Service Units						
AAA	ANE	Architecture & Engineering			0	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector			0	0
AAA	CAO	County Administrative Office			0	0
AAA	CCL	County Counsel			0	0
AAA	FMC	Facilities Management - Custodial			0	0
AAA	FMG	Facilities Management - Grounds			0	0
AAA	FMM	Facilities Management - Maintenance			0	0
AAA	HRD/UNI	Human Resources			0	0
AAA	PUR	Purchasing			0	0
AAA	RPR/RNT	Real Estate Services/Rent			0	0
AAA	SDD	IS - Systems Development			0	0
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services			0	0
IAJ	(various)	IS - Computer Operations			0	0
IAM	(various)	Telecommunication Services			0	0
IAV	PUR	Surplus Property & Storage Operations			0	0
IAY	PUR	Mail/Courier Services			0	0
IBA	VHS	Fleet Management - Motor Pool			0	0
IBP	RMG	Risk Management (all funds)			0	0
ICB	VHS	Fleet Management - Garage			0	0
Enterprise Funds						
EAA	SWM	Solid Waste Management (all funds)			0	0
EAD	MCR	Arrowhead Regional Medical Center (all funds)	1,407	20,892	20,892	14,251
General Fund Operating Units						
AAA	ADS	Behavioral Health - Alcohol & Drug Services			0	0
AAA	APT	Airports Administration	521	7,736	7,736	951
AAA	ASR	Assessor-Recorder-Clerk			0	0
AAA	AWM	Agriculture/Weights & Measures			0	0
AAA	BDF	Board of Supervisors (all districts)			0	0

Architecture & Engineering AAA-ANE (2nd Allocation)

Fund	Dept		Actual Hours		Total	Total Allocation
			Base: Actual Hours	Allocation: Base x 14.8484		
AAA	CBD	Clerk of the Board			0	0
AAA	CCM	County Museum			0	0
AAA	CCP	Regional Parks			0	0
AAA	CCS	California Children's Services			0	0
AAA	CTN	CTC - Court Judicial Benefits			0	0
AAA	DAT	District Attorney			0	0
AAA	DCS	Child Support Services			0	0
AAA	DPA	Human Services - Admin			0	0
AAA	EDF	Economic Development Function			0	0
AAA	EMC	Emergency Medical Care Costs			0	0
AAA	FLP	Drug Court Programs			0	0
AAA	GJY	Grand Jury			0	0
AAA	HCC	Health Care Costs			0	0
AAA	IDC	Indigent Defense			0	0
AAA	LIT	Litigation Proceeds and Uses			0	0
AAA	LNJ	Law and Justice Group			0	0
AAA	LUS	Land Use Services Department			0	0
AAA	MLH	Behavioral Health			0	0
AAA	OCH	HR - Ctr for Emp Hlth & Wellness			0	0
AAA	PBD	Public Defender			0	0
AAA	PGD	Public Guardian - Conservator			0	0
AAA	PHL	Public Health			0	0
AAA	PRB	Probation - Admin, Corr, & Det			0	0
AAA	ROV	Registrar of Voters			0	0
AAA	SCL	County Schools			0	0
AAA	SHR	Sheriff-Coroner/Public Administrator			0	0
AAA	SVR	Surveyor			0	0
AAA	TRC	Trial Court Funding			0	0
AAA	VAF	Veterans Affairs			0	0
Other Operating Units						
(various)	(various)	Brd-Gov'd Fire Districts (summary)			0	0
(various)	(various)	Brd-Gov'd Special Districts (summary)	3	45	45	28
(various)	(various)	Redevelopment Agency - RDA			0	0
(various)	RGP/RPR	EI Mirage Project			0	0
AAF	OOA	Aging and Adult Services (all funds)			0	0

Architecture & Engineering AAA-ANE (2nd Allocation)

Fund	Dept		Actual Hours		Total	Total Allocation
			Base: Actual Hours	Allocation: Base x 14.8484		
CJV	CIP	Capital Improvement Funds - All Funds	16,506	245,088	245,088	149,832
RFZ	097	Flood Control District (all zones)			0	0
RHH	498	IHSS Public Authority			0	0
RRC	903	Children & Families First Commission			0	0
RSC	HPS	Preschool Services			0	0
SAA	TRA	Transportation (all funds)			0	0
SAC	JOB	Workforce Development (all funds)			0	0
SAP	CLB	County Library			0	0
SFH	CAO	Disaster Recovery Fund			0	0
SKX	106	SBC Fire Protection District			0	0
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)			0	0
STD	905	Authority for the Handicapped			0	0
All Other						
(various)	(various)	All Other			0	0
(various)	(various)	Self-Gov'd Special Districts (summary)			0	0
MPA	500	Mojave Desert AQMD (all funds)			0	0
NFY	870	S A N B A G (all funds)			0	0
NGJ	875	Inland Library System (all funds)			0	0
NHY	890	L A F C O			0	0
NIA	900	Law Library			0	0
PAB	RET	Board of Retirement - Admin			0	0
Totals			18,437	273,760	273,760	165,062

AUDITOR-CONTROLLER

AAA ATX

STATEMENT OF FUNCTION

The Auditor-Controller is responsible for the accounting, disbursing, auditing, and appropriations control for all segments of County government and its political subdivisions.

Effective January 1, 2011, Recorder function migrated to the Assessor. As a result, AAA-ATX represents the restructured budget unit, Auditor-Controller/Treasurer/Tax Collector.

DESCRIPTION OF COSTS

The costs allocated include:

- (1) Current Expenditures:
Salaries and employee benefits, services and supplies (net of abatements and encumbered amounts), interest on leased/purchased equipment, interfund charges, and payments on prior-year encumbrances;
- (2) Computer Software Depreciation Expense:
Straight-line method over 36 months of the acquisition cost of computer software;
Equipment Use Allowance:
6.67% of the acquisition cost of capitalized equipment;
- (3) Space Use Allowance: 2% of building acquisition costs; and
- (4) Unbilled Utilities Costs.

Miscellaneous revenue is then deducted from these costs to determine the 1st Allocation Net Allocable amount.

Current expenditures are distributed to each section/division based on actual costs and are the basis for distributing the 1st Allocation Net Allocable amount.

The unallowable costs of the Auditor-Controller have been isolated and excluded from all allocations. The allowable costs are distributed among various sections/divisions on an equitable basis and are allocated to all benefiting entities using the following bases:

- (1) General Accounting/FAS System Administration - number of accounting transactions;
- (2) Accounts Payable - number of claims and deposits;
- (3) Payroll Section - number of payroll warrants;
- (4) CAP/CAFR/Fraud Hotline/Single Audit - number of employees;
- (5) Audit Division - actual hours.

The support costs for HS Auditing, Recorder, Property Tax, School Claims and Treasurer, Tax Collector & Central Collections are charged to those units. Single audit costs are allocated to all departments based on number of employees. Although individual programs in specific departments are selected for audit each year, the County as a whole benefits from the single audit program. Additionally, the choice of programs to be audited is not controlled by the department or the County. In any given year, any program in any department may be selected for audit. Therefore, it is appropriate to allocate the annual single audit costs to all departments.

Revenues and program reimbursements for services provided by the Auditor-Controller are credited against the applicable entity's share of 1st Allocation costs.

Auditor-Controller/Treasurer/Tax Collector

1st Allocation

Details	Source Section	Amount
COSTS		
Current Expenditures	4	36,730,073
Computer Software Depreciation & Equipment Use	5	255,343
Space Use	7	238,188
Utilities	8	279,810
TOTAL ALLOCABLE		37,503,415
REVENUE		
Miscellaneous Revenue		42,932
		42,932
NET ALLOCABLE		37,460,482

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0201	Less: Unallocated Costs	Less: Program Reimbursement
Administration	4,164	4,247	4,247	0
CAP/CAFR/Fraud Hotline/Single Audit	1,125,788	1,148,388	0	0
SB 90 & PC 4750	345,773	345,773	0	345,773
General Accounting/FAS System Administration	2,868,174	2,925,752	0	182,866
Property Tax	1,183,621	1,207,382	1,207,382	0
Accounts Payable	1,833,606	1,870,416	0	0
Payroll	2,440,256	2,489,244	0	5,397
Recorder	4,494,110	4,584,329	4,584,329	0
School Claims	4,164	4,247	0	0
HS Auditing	4,164	4,247	0	0
Audit Division	2,124,356	2,167,002	0	13,036
Treasurer/Tax Collector/Central Collections	20,301,898	20,709,456	20,709,456	0
TOTALS	36,730,073	37,460,482	26,505,413	547,071

Auditor-Controller/Treasurer/Tax Collector**2nd Allocation**

Fund	Dept	Description	Amount
AAA	ANE	Architecture & Engineering	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	1,916,873
AAA	CAO	County Administrative Office	89,774
AAA	CCL	County Counsel	128,540
AAA	FMC	Facilities Management - Custodial	24,294
AAA	FMG	Facilities Management - Grounds	14,912
AAA	FMM	Facilities Management - Maintenance	35,120
AAA	HRD/UNI	Human Resources	41,868
AAA	PUR	Purchasing	40,151
AAA	RPR/RNT	Real Estate Services/Rent	106
AAA	SDD	IS - Systems Development	1,615,848
TOTAL ALLOCABLE			3,907,486

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.1064	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
0	443	0	Not Allocated
1,148,388	119,766	119,766	No.of Employees
0	36,785	0	Not Allocated
2,742,886	305,127	305,127	No.of Acctg. Transactions
0	125,918	0	Not Allocated
1,870,416	195,066	195,066	No. of Claims and Deposits
2,483,847	259,604	259,604	No.of Payroll Warrants
0	478,101	0	Not Allocated
4,247	443	443	Direct Charge
4,247	443	443	Direct Charge
2,153,967	225,997	225,997	Audit Division Actual Hours
0	2,159,794	0	Not Allocated
10,407,998	3,907,486	1,106,446	

Auditor-Controller/Treasurer/Tax Collector AAA-ATX (1st Allocation)

Fund	Dept		Accounts Payable		CAP/CAFR/Fraud/Single Audit	
			Base:	Allocation:	Base:	Allocation:
			No. of Claims and Deposits	Base x 0.8348	No. of Employees	Base x 58.4343
Central Support Service Units						
AAA	ANE	Architecture & Engineering	496	414	16	926
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	476,075	397,438	316	18,458
AAA	CAO	County Administrative Office	2,008	1,676	29	1,695
AAA	CCL	County Counsel	4,024	3,359	89	5,221
AAA	FMC	Facilities Management - Custodial	8,887	7,419	41	2,381
AAA	FMG	Facilities Management - Grounds	3,948	3,296	19	1,122
AAA	FMM	Facilities Management - Maintenance	17,911	14,953	56	3,250
AAA	HRD/UNI	Human Resources	14,476	12,085	109	6,381
AAA	PUR	Purchasing	718	599	16	917
AAA	RPR/RNT	Real Estate Services/Rent	12,354	10,313	22	1,263
AAA	SDD	IS - Systems Development	776	648	92	5,403
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	4,348	3,630	19	1,092
IAJ	(various)	IS - Computer Operations	5,026	4,196	123	7,201
IAM	(various)	Telecommunication Services	13,384	11,173	89	5,221
IAV	PUR	Surplus Property & Storage Operations	314	262	2	117
IAY	PUR	Mail/Courier Services	2,580	2,154	27	1,591
IBA	VHS	Fleet Management - Motor Pool	608	508	4	234
IBP	RMG	Risk Management (all funds)	300,430	250,806	61	3,564
ICB	VHS	Fleet Management - Garage	12,560	10,485	74	4,317
Enterprise Funds						
EAA	SWM	Solid Waste Management (all funds)	23,339	19,484	88	5,140
EAD	MCR	Arrowhead Regional Medical Center (all funds)	82,233	68,650	2,725	159,252
General Fund Operating Units						
AAA	ADS	Behavioral Health - Alcohol & Drug Services	362	302		
AAA	APT	Airports Administration	5,544	4,628	25	1,488
AAA	ASR	Assessor-Recorder-Clerk	4,796	4,004	194	11,350
AAA	AWM	Agriculture/Weights & Measures	2,784	2,324	62	3,607
AAA	BDF	Board of Supervisors (all districts)	1,884	1,573	57	3,324

Auditor-Controller/Treasurer/Tax Collector AAA-ATX (1st Allocation)

General Accounting		Audit Division		Payroll		Direct Charges	Credits	Total
Base:	Allocation:	Base:	Allocation:	Base:	Allocation:			
No.of Acctg. Transactions	Base x 0.5993	Audit Division Actual Hours	Base x 126.0929	No.of Payroll Warrants	Base x 5.0010			
5,722	3,429	108	13,650	416	2,080			20,499
724,981	434,482	8,132	1,025,419	8,223	41,124		48	1,916,873
7,331	4,393	468	59,075	765	3,826			70,665
22,528	13,501	38	4,760	2,300	11,502			38,344
11,160	6,688	1	121	1,037	5,186			21,796
5,612	3,363	2	272	499	2,496			10,549
22,492	13,479	3	363	1,454	7,272			39,317
34,593	20,732	50	6,273	2,844	14,223			59,693
69,194	41,468	26	3,215	410	2,050			48,250
25,234	15,123	38	4,728	556	2,781			34,208
6,038	3,619			2,413	12,068			21,737
21,778	13,052	197	24,807	487	2,436		13,988	31,028
27,204	16,303	410	51,669	3,204	16,023		25,157	70,235
34,084	20,427	223	28,058	2,298	11,492		23,698	52,673
1,632	978	142	17,963	52	260		15,198	4,383
6,296	3,773	164	20,628	709	3,546		15,479	16,213
16,299	9,768	191	24,130	104	520		13,257	21,902
327,003	195,973	510	64,348	1,590	7,952		40,923	481,720
39,007	23,377	437	55,141	1,933	9,667		34,086	68,901
43,510	26,076	1,427	179,926	2,272	11,362		132,206	109,782
232,526	139,353	41	5,201	68,695	343,546		40,012	675,991
851	510			3	15			827
13,976	8,376	69	8,669	671	3,356			26,517
33,930	20,334	16	1,954	5,044	25,225			62,868
5,906	3,539	21	2,679	1,560	7,802			19,952
15,767	9,449			1,500	7,502			21,848

Auditor-Controller/Treasurer/Tax Collector AAA-ATX (1st Allocation)

Fund	Dept		Accounts Payable		CAP/CAFR/Fraud/Single Audit	
			Base:	Allocation:	Base:	Allocation:
			No. of Claims and Deposits	Base x 0.8348	No. of Employees	Base x 58.4343
AAA	CBD	Clerk of the Board	2,502	2,089	15	865
AAA	CCM	County Museum	3,894	3,251	46	2,674
AAA	CCP	Regional Parks	34,950	29,177	158	9,224
AAA	CCS	California Children's Services	1,120	935	141	8,230
AAA	CTN	CTC - Court Judicial Benefits	20	17		
AAA	DAT	District Attorney	10,096	8,428	486	28,415
AAA	DCS	Child Support Services	5,646	4,713	419	24,491
AAA	DPA	Human Services - Admin	59,161	49,389	4,324	252,630
AAA	EDF	Economic Development Function	11,193	9,344	44	2,596
AAA	EMC	Emergency Medical Care Costs	404	337		
AAA	FLP	Drug Court Programs	1,908	1,593		
AAA	GJY	Grand Jury	2,406	2,009		
AAA	HCC	Health Care Costs	224	187	2	117
AAA	IDC	Indigent Defense	2,474	2,065		
AAA	LIT	Litigation Proceeds and Uses	222	185		
AAA	LNJ	Law and Justice Group	122	102	1	58
AAA	LUS	Land Use Services Department	10,158	8,480	97	5,724
AAA	MLH	Behavioral Health	61,261	51,142	766	44,819
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	438	366	11	643
AAA	PBD	Public Defender	9,712	8,108	238	13,903
AAA	PGD	Public Guardian - Conservator	898	750	19	1,101
AAA	PHL	Public Health	25,732	21,482	669	39,086
AAA	PRB	Probation - Admin, Corr, & Det	32,305	26,969	1,054	61,603
AAA	ROV	Registrar of Voters	14,778	12,337	27	1,558
AAA	SCL	County Schools	12	10		
AAA	SHR	Sheriff-Coroner/Public Administrator	404,586	337,757	3,490	203,922
AAA	SVR	Surveyor	2,150	1,795	34	1,982
AAA	TRC	Trial Court Funding	472	394		
AAA	VAF	Veterans Affairs	584	488	17	1,014
Other Operating Units						
(various)	(various)	Brd-Gov'd Fire Districts (summary)	4,654	3,885	13	733
(various)	(various)	Brd-Gov'd Special Districts (summary)	71,324	59,543	183	10,579
(various)	(various)	Redevelopment Agency - RDA	1,130	943	8	463
(various)	RGP/RPR	El Mirage Project	88	73		

Auditor-Controller/Treasurer/Tax Collector AAA-ATX (1st Allocation)

General Accounting		Audit Division		Payroll		Direct Charges	Credits	Total
Base:	Allocation:	Base:	Allocation:	Base:	Allocation:			
No.of Acctg. Transactions	Base x 0.5993	Audit Division Actual Hours	Base x 126.0929	No.of Payroll Warrants	Base x 5.0010			
7,206	4,319	11	1,355	391	1,955			10,583
13,403	8,032			1,095	5,476			19,434
71,200	42,670	8	1,040	4,078	20,394			102,505
3,722	2,231	10	1,292	3,571	17,859			30,547
68	41							57
73,155	43,842	89	11,222	12,636	63,193		8,200	146,901
76,602	45,908	5	630	10,791	53,966			129,709
279,112	167,272	77	9,709	111,078	555,506	4,247		1,038,753
26,140	15,666	367	46,339	1,180	5,901			79,846
417	250							587
2,096	1,256			9	45			2,894
2,704	1,621							3,629
1,636	980			53	265			1,549
2,624	1,573							3,638
234	140							326
1,213	727			26	130			1,017
28,968	17,361	39	4,918	2,504	12,523			49,005
162,865	97,605	50	6,242	19,858	99,311			299,119
8,211	4,921			288	1,440			7,370
29,764	17,838	66	8,259	6,172	30,866			78,974
3,678	2,204			501	2,506			6,561
85,887	51,472	204	25,786	17,079	85,413		7,760	215,478
125,218	75,043	84	10,592	27,275	136,403			310,611
22,212	13,312	77	9,709	704	3,521			40,436
320	192	38	4,792			4,247	85,712	(76,471)
582,209	348,919	588	74,206	82,762	413,896		97	1,378,603
9,456	5,667			857	4,286			13,730
1,579	946							1,340
3,629	2,175			454	2,270			5,946
8,607	5,158			332	1,660		2,324	9,112
126,548	75,840	196	24,746	3,976	19,884		169,920	20,672
4,455	2,670	9	1,103	205	1,025		82	6,123
140	84							157

Auditor-Controller/Treasurer/Tax Collector AAA-ATX (1st Allocation)

Fund	Dept		Accounts Payable		CAP/CAFR/Fraud/Single Audit	
			Base:	Allocation:	Base:	Allocation:
			No. of Claims and Deposits	Base x 0.8348	No. of Employees	Base x 58.4343
AAF	OOA	Aging and Adult Services (all funds)	6,954	5,805	102	5,960
CJV	CIP	Capital Improvement Funds - All Funds	6,260	5,226		
RFZ	097	Flood Control District (all zones)	15,302	12,774	156	9,127
RHH	498	IHSS Public Authority	832	695	25	1,472
RRC	903	Children & Families First Commission	8,994	7,508		
RSC	HPS	Preschool Services	41,242	34,430	705	41,169
SAA	TRA	Transportation (all funds)	32,974	27,527	332	19,418
SAC	JOB	Workforce Development (all funds)	30,783	25,698	116	6,790
SAP	CLB	County Library	34,806	29,057	334	19,535
SFH	CAO	Disaster Recovery Fund	214	179		
SKX	106	SBC Fire Protection District	87,907	73,387	1,128	65,950
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	1,889	1,577	23	1,322
STD	905	Authority for the Handicapped	192	160		
All Other						
(various)	(various)	All Other	158,570	132,378	21	1,227
(various)	(various)	Self-Gov'd Special Districts (summary)	16,570	13,833		
MPA	500	Mojave Desert AQMD (all funds)	10,532	8,792		
NFY	870	S A N B A G (all funds)	454	379	45	2,652
NGJ	875	Inland Library System (all funds)	88	73	3	153
NHY	890	L A F C O	1,530	1,277	5	290
NIA	900	Law Library	5,720	4,775		
PAB	RET	Board of Retirement - Admin	194	162	41	2,378
Totals			2,240,496	1,870,416	19,653	1,148,388

Auditor-Controller/Treasurer/Tax Collector AAA-ATX (1st Allocation)

General Accounting		Audit Division		Payroll		Direct Charges	Credits	Total
Base:	Allocation:	Base:	Allocation:	Base:	Allocation:			
No. of Acctg. Transactions	Base x 0.5993	Audit Division Actual Hours	Base x 126.0929	No. of Payroll Warrants	Base x 5.0010			
15,252	9,141			2,587	12,938			33,844
16,137	9,671							14,897
48,772	29,229	31	3,877	4,074	20,374		53,760	21,622
3,974	2,382			658	3,291			7,839
15,232	9,129	146	18,378	656	3,281		23,312	14,984
151,718	90,925			17,524	87,638			254,162
86,905	52,082	12	1,450	8,641	43,214			143,692
71,088	42,603	15	1,860	3,019	15,098			92,049
59,592	35,714	134	16,928	8,550	42,759			143,992
536	321							500
183,356	109,886	82	10,340	21,793	108,988		87,976	280,573
6,373	3,819	348	43,849	567	2,836		15,000	38,402
296	177	336	42,430					42,768
336,762	201,822	1,347	169,863	2,716	13,583		229,644	289,229
29,789	17,853			4,474	22,375		83,982	(29,922)
10,685	6,404						15,478	(282)
2,246	1,346			1,168	5,841		23,000	(12,782)
789	473			69	345			1,044
3,480	2,086			131	655		4,640	(332)
6,052	3,627						8,064	338
7,837	4,697			1,125	5,626			12,863
4,576,803	2,742,886	17,083	2,153,967	496,666	2,483,847	8,494	1,173,003	9,234,995

Auditor-Controller/Treasurer/Tax Collector AAA-ATX (2nd Allocation)

Fund	Dept		Accounts Payable		CAP/CAFR/Fraud/Single Audit	
			Base:	Allocation:	Base:	Allocation:
			No. of Claims and Deposits	Base x 0.1148	No. of Employees	Base x 6.3543
Central Support Service Units						
AAA	ANE	Architecture & Engineering				
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector				
AAA	CAO	County Administrative Office				
AAA	CCL	County Counsel				
AAA	FMC	Facilities Management - Custodial				
AAA	FMG	Facilities Management - Grounds				
AAA	FMM	Facilities Management - Maintenance				
AAA	HRD/UNI	Human Resources				
AAA	PUR	Purchasing				
AAA	RPR/RNT	Real Estate Services/Rent				
AAA	SDD	IS - Systems Development				
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	4,348	499	19	119
IAJ	(various)	IS - Computer Operations	5,026	577	123	783
IAM	(various)	Telecommunication Services	13,384	1,537	89	568
IAV	PUR	Surplus Property & Storage Operations	314	36	2	13
IAY	PUR	Mail/Courier Services	2,580	296	27	173
IBA	VHS	Fleet Management - Motor Pool	608	70	4	25
IBP	RMG	Risk Management (all funds)	300,430	34,497	61	388
ICB	VHS	Fleet Management - Garage	12,560	1,442	74	469
Enterprise Funds						
EAA	SWM	Solid Waste Management (all funds)	23,339	2,680	88	559
EAD	MCR	Arrowhead Regional Medical Center (all funds)	82,233	9,442	2,725	17,317
General Fund Operating Units						
AAA	ADS	Behavioral Health - Alcohol & Drug Services	362	42		
AAA	APT	Airports Administration	5,544	637	25	162
AAA	ASR	Assessor-Recorder-Clerk	4,796	551	194	1,234
AAA	AWM	Agriculture/Weights & Measures	2,784	320	62	392
AAA	BDF	Board of Supervisors (all districts)	1,884	216	57	361

Auditor-Controller/Treasurer/Tax Collector AAA-ATX (2nd Allocation)

General Accounting		Audit Division		Payroll		Direct Charges	Total	Total Allocation
Base:	Allocation:	Base:	Allocation:	Base:	Allocation:			
No.of Acctg. Transactions	Base x 0.0838	Audit Division Actual Hours	Base x 27.5040	No.of Payroll Warrants	Base x 0.5457			
							0	20,499
							0	1,916,873
							0	70,665
							0	38,344
							0	21,796
							0	10,549
							0	39,317
							0	59,693
							0	48,250
							0	34,208
							0	21,737
21,778	1,825	197	5,411	487	266		8,119	39,147
27,204	2,279	410	11,270	3,204	1,748		16,658	86,893
34,084	2,856	223	6,120	2,298	1,254		12,334	65,008
1,632	137	142	3,918	52	28		4,132	8,515
6,296	527	164	4,500	709	387		5,883	22,097
16,299	1,366	191	5,263	104	57		6,781	28,683
327,003	27,397	510	14,036	1,590	868		77,185	558,905
39,007	3,268	437	12,028	1,933	1,055		18,262	87,163
43,510	3,645	1,427	39,246	2,272	1,240		47,370	157,152
232,526	19,482	41	1,135	68,695	37,485		84,861	760,851
851	71			3	2		115	942
13,976	1,171	69	1,891	671	366		4,226	30,743
33,930	2,843	16	426	5,044	2,752		7,806	70,674
5,906	495	21	584	1,560	851		2,642	22,594
15,767	1,321			1,500	819		2,717	24,565

Auditor-Controller/Treasurer/Tax Collector AAA-ATX (2nd Allocation)

Fund	Dept		Accounts Payable		CAP/CAFR/Fraud/Single Audit	
			Base:	Allocation:	Base:	Allocation:
			No. of Claims and Deposits	Base x 0.1148	No. of Employees	Base x 6.3543
AAA	CBD	Clerk of the Board	2,502	287	15	94
AAA	CCM	County Museum	3,894	447	46	291
AAA	CCP	Regional Parks	34,950	4,013	158	1,003
AAA	CCS	California Children's Services	1,120	129	141	895
AAA	CTN	CTC - Court Judicial Benefits	20	2		
AAA	DAT	District Attorney	10,096	1,159	486	3,090
AAA	DCS	Child Support Services	5,646	648	419	2,663
AAA	DPA	Human Services - Admin	59,161	6,793	4,324	27,472
AAA	EDF	Economic Development Function	11,193	1,285	44	282
AAA	EMC	Emergency Medical Care Costs	404	46		
AAA	FLP	Drug Court Programs	1,908	219		
AAA	GJY	Grand Jury	2,406	276		
AAA	HCC	Health Care Costs	224	26	2	13
AAA	IDC	Indigent Defense	2,474	284		
AAA	LIT	Litigation Proceeds and Uses	222	25		
AAA	LNJ	Law and Justice Group	122	14	1	6
AAA	LUS	Land Use Services Department	10,158	1,166	97	622
AAA	MLH	Behavioral Health	61,261	7,034	766	4,874
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	438	50	11	70
AAA	PBD	Public Defender	9,712	1,115	238	1,512
AAA	PGD	Public Guardian - Conservator	898	103	19	120
AAA	PHL	Public Health	25,732	2,955	669	4,250
AAA	PRB	Probation - Admin, Corr, & Det	32,305	3,709	1,054	6,699
AAA	ROV	Registrar of Voters	14,778	1,697	27	169
AAA	SCL	County Schools	12	1		
AAA	SHR	Sheriff-Coroner/Public Administrator	404,586	46,456	3,490	22,175
AAA	SVR	Surveyor	2,150	247	34	216
AAA	TRC	Trial Court Funding	472	54		
AAA	VAF	Veterans Affairs	584	67	17	110
Other Operating Units						
(various)	(various)	Brd-Gov'd Fire Districts (summary)	4,654	534	13	80
(various)	(various)	Brd-Gov'd Special Districts (summary)	71,324	8,190	183	1,150
(various)	(various)	Redevelopment Agency - RDA	1,130	130	8	50
(various)	RGP/RPR	El Mirage Project	88	10		

Auditor-Controller/Treasurer/Tax Collector AAA-ATX (2nd Allocation)

General Accounting		Audit Division		Payroll		Direct Charges	Total	Total Allocation
Base:	Allocation:	Base:	Allocation:	Base:	Allocation:			
No. of Acctg. Transactions	Base x 0.0838	Audit Division Actual Hours	Base x 27.5040	No. of Payroll Warrants	Base x 0.5457			
7,206	604	11	296	391	213		1,494	12,078
13,403	1,123			1,095	598		2,458	21,892
71,200	5,965	8	227	4,078	2,225		13,434	115,939
3,722	312	10	282	3,571	1,949		3,566	34,113
68	6						8	65
73,155	6,129	89	2,448	12,636	6,895		19,721	166,622
76,602	6,418	5	138	10,791	5,888		15,755	145,464
279,112	23,385	77	2,118	111,078	60,612	443	120,822	1,159,575
26,140	2,190	367	10,108	1,180	644		14,509	94,355
417	35						81	669
2,096	176			9	5		400	3,294
2,704	227						503	4,132
1,636	137			53	29		204	1,754
2,624	220						504	4,142
234	20						45	371
1,213	102			26	14		136	1,153
28,968	2,427	39	1,073	2,504	1,366		6,655	55,660
162,865	13,645	50	1,361	19,858	10,836		37,751	336,869
8,211	688			288	157		965	8,335
29,764	2,494	66	1,802	6,172	3,368		10,290	89,264
3,678	308			501	273		804	7,365
85,887	7,196	204	5,625	17,079	9,320		29,345	244,823
125,218	10,491	84	2,310	27,275	14,883		38,093	348,704
22,212	1,861	77	2,118	704	384		6,229	46,665
320	27	38	1,045			443	1,516	(74,955)
582,209	48,779	588	16,186	82,762	45,161		178,757	1,557,361
9,456	792			857	468		1,722	15,452
1,579	132						186	1,527
3,629	304			454	248		729	6,676
8,607	721			332	181		1,516	10,629
126,548	10,602	196	5,398	3,976	2,170		27,510	48,182
4,455	373	9	241	205	112		906	7,029
140	12						22	179

Auditor-Controller/Treasurer/Tax Collector AAA-ATX (2nd Allocation)

Fund	Dept		Accounts Payable		CAP/CAFR/Fraud/Single Audit	
			Base:	Allocation:	Base:	Allocation:
			No. of Claims and Deposits	Base x 0.1148	No. of Employees	Base x 6.3543
AAF	OOA	Aging and Adult Services (all funds)	6,954	798	102	648
CJV	CIP	Capital Improvement Funds - All Funds	6,260	719		
RFZ	097	Flood Control District (all zones)	15,302	1,757	156	992
RHH	498	IHSS Public Authority	832	96	25	160
RRC	903	Children & Families First Commission	8,994	1,033		
RSC	HPS	Preschool Services	41,242	4,736	705	4,477
SAA	TRA	Transportation (all funds)	32,974	3,786	332	2,112
SAC	JOB	Workforce Development (all funds)	30,783	3,535	116	738
SAP	CLB	County Library	34,806	3,997	334	2,124
SFH	CAO	Disaster Recovery Fund	214	25		
SKX	106	SBC Fire Protection District	87,907	10,094	1,128	7,172
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	1,889	217	23	144
STD	905	Authority for the Handicapped	192	22		
All Other						
(various)	(various)	All Other	158,570	18,208	21	133
(various)	(various)	Self-Gov'd Special Districts (summary)	16,570	1,903		
MPA	500	Mojave Desert AQMD (all funds)	10,532	1,209		
NFY	870	S A N B A G (all funds)	454	52	45	288
NGJ	875	Inland Library System (all funds)	88	10	3	17
NHY	890	L A F C O	1,530	176	5	32
NIA	900	Law Library	5,720	657		
PAB	RET	Board of Retirement - Admin	194	22	41	259
Totals			1,698,823	195,066	18,848	119,766

Auditor-Controller/Treasurer/Tax Collector AAA-ATX (2nd Allocation)

General Accounting		Audit Division		Payroll		Direct Charges	Total	Total Allocation
Base:	Allocation:	Base:	Allocation:	Base:	Allocation:			
No. of Acctg. Transactions	Base x 0.0838	Audit Division Actual Hours	Base x 27.5040	No. of Payroll Warrants	Base x 0.5457			
15,252	1,278			2,587	1,412		4,136	37,980
16,137	1,352						2,071	16,968
48,772	4,086	31	846	4,074	2,223		9,905	31,527
3,974	333			658	359		948	8,787
15,232	1,276	146	4,009	656	358		6,676	21,659
151,718	12,711			17,524	9,562		31,486	285,648
86,905	7,281	12	316	8,641	4,715		18,210	161,902
71,088	5,956	15	406	3,019	1,647		12,282	104,331
59,592	4,993	134	3,692	8,550	4,666		19,472	163,464
536	45						69	569
183,356	15,362	82	2,255	21,793	11,892		46,775	327,348
6,373	534	348	9,565	567	309		10,768	49,171
296	25	336	9,255				9,302	52,070
336,762	28,215	1,347	37,051	2,716	1,482		85,089	374,318
29,789	2,496			4,474	2,441		6,840	(23,082)
10,685	895						2,105	1,822
2,246	188			1,168	637		1,166	(11,616)
789	66			69	38		130	1,175
3,480	292			131	71		570	238
6,052	507						1,164	1,502
7,837	657			1,125	614		1,551	14,414
3,641,918	305,127	8,217	225,997	475,749	259,604	886	1,106,446	10,341,441

COUNTY ADMINISTRATIVE OFFICE

AAA CAO

STATEMENT OF FUNCTION

The County Administrative Office is responsible for the administration of all County operations including budget coordination and long-range financial planning and forecasting.

DESCRIPTION OF COSTS

The costs allocated include:

- (1) Current Expenditures:
Salaries and employee benefits, services and supplies (net of abatements and encumbered amounts), interest on leased/purchased equipment, interfund charges, and payments on prior-year encumbrances;
- (2) Computer Software Depreciation Expense:
Straight-line method over 36 months of the acquisition cost of computer software;
Equipment Use Allowance:
6.67% of the acquisition cost of capitalized equipment;
- (3) Space Use Allowance: 2% of building acquisition costs; and
- (4) Unbilled Utilities Costs.

The allowable costs of the County Administrative Office are those incurred for budgeting services provided to all County funds and departments. With the exception of budgeting activities, the costs of the County Administration and Legislative Affairs are considered to be costs of general government and therefore, are not allocable.

County Administrative Office

1st Allocation

Details	Source Section	Amount
COSTS		
Current Expenditures	4	6,220,253
Computer Software Depreciation & Equipment Use	5	5,463
Space Use	7	50,350
Utilities	8	26,700
TOTAL ALLOCABLE		6,302,766
NET ALLOCABLE		6,302,766

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0133	Less: Unallocated Costs	Less: Program Reimbursement
County Administration	557,114	564,504	564,504	0
Bdgt. Policy & Prog Analysis, & Admin. Supp. Svcs	5,498,514	5,571,454	0	0
Legislative Affairs	164,624	166,808	166,808	0
TOTALS	6,220,253	6,302,766	731,312	0

County Administrative Office

2nd Allocation

Fund	Dept	Description	Amount
AAA	ANE	Architecture & Engineering	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	70,665
AAA	CAO	County Administrative Office	8,242
AAA	CCL	County Counsel	167,814
AAA	FMC	Facilities Management - Custodial	(1,335)
AAA	FMG	Facilities Management - Grounds	1,968
AAA	FMM	Facilities Management - Maintenance	16,926
AAA	HRD/UNI	Human Resources	12,318
AAA	PUR	Purchasing	2,170
AAA	RPR/RNT	Real Estate Services/Rent	37,082
AAA	SDD	IS - Systems Development	175,442
TOTAL ALLOCABLE			491,292

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.0790	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
0	44,002	0	Not Allocated
5,571,454	434,287	434,287	No.of County Emps.
0	13,002	0	Not Allocated
5,571,454	491,292	434,287	

County Administrative Office AAA-CAO (1st Allocation)

		Bdgt. & Admin. Supp. Svcs				
Fund	Dept		Base:	Allocation:	Credits	Total
			No.of County Emps.	Base x 284,2043		
Central Support Service Units						
AAA	ANE	Architecture & Engineering	16	4,504		4,504
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	316	89,774		89,774
AAA	CAO	County Administrative Office	29	8,242		8,242
AAA	CCL	County Counsel	89	25,393		25,393
AAA	FMC	Facilities Management - Custodial	41	11,582		11,582
AAA	FMG	Facilities Management - Grounds	19	5,458		5,458
AAA	FMM	Facilities Management - Maintenance	56	15,807		15,807
AAA	HRD/UNI	Human Resources	109	31,033		31,033
AAA	PUR	Purchasing	16	4,460		4,460
AAA	RPR/RNT	Real Estate Services/Rent	22	6,143		6,143
AAA	SDD	IS - Systems Development	92	26,278		26,278
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	19	5,312		5,312
IAJ	(various)	IS - Computer Operations	123	35,023		35,023
IAM	(various)	Telecommunication Services	89	25,393		25,393
IAV	PUR	Surplus Property & Storage Operations	2	568		568
IAY	PUR	Mail/Courier Services	27	7,739		7,739
IBA	VHS	Fleet Management - Motor Pool	4	1,137		1,137
IBP	RMG	Risk Management (all funds)	61	17,336		17,336
ICB	VHS	Fleet Management - Garage	74	20,998		20,998
Enterprise Funds						
EAA	SWM	Solid Waste Management (all funds)	88	24,999		24,999
EAD	MCR	Arrowhead Regional Medical Center (all funds)	2,725	774,544		774,544
General Fund Operating Units						
AAA	ADS	Behavioral Health - Alcohol & Drug Services				0
AAA	APT	Airports Administration	25	7,236		7,236
AAA	ASR	Assessor-Recorder-Clerk	194	55,203		55,203
AAA	AWM	Agriculture/Weights & Measures	62	17,544		17,544
AAA	BDF	Board of Supervisors (all districts)	57	16,167		16,167

County Administrative Office AAA-CAO (1st Allocation)

		Bdgt. & Admin. Supp. Svcs				
Fund	Dept		Base:	Allocation:	Credits	Total
			No.of County Emps.	Base x 284.2043		
AAA	CBD	Clerk of the Board	15	4,208		4,208
AAA	CCM	County Museum	46	13,008		13,008
AAA	CCP	Regional Parks	158	44,861		44,861
AAA	CCS	California Children's Services	141	40,029		40,029
AAA	CTN	CTC - Court Judicial Benefits				0
AAA	DAT	District Attorney	486	138,200		138,200
AAA	DCS	Child Support Services	419	119,114		119,114
AAA	DPA	Human Services - Admin	4,324	1,228,703		1,228,703
AAA	EDF	Economic Development Function	44	12,625		12,625
AAA	EMC	Emergency Medical Care Costs				0
AAA	FLP	Drug Court Programs				0
AAA	GJY	Grand Jury				0
AAA	HCC	Health Care Costs	2	568		568
AAA	IDC	Indigent Defense				0
AAA	LIT	Litigation Proceeds and Uses				0
AAA	LNJ	Law and Justice Group	1	284		284
AAA	LUS	Land Use Services Department	97	27,841		27,841
AAA	MLH	Behavioral Health	767	218,127		218,127
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	11	3,126		3,126
AAA	PBD	Public Defender	238	67,619		67,619
AAA	PGD	Public Guardian - Conservator	19	5,356		5,356
AAA	PHL	Public Health	669	190,100		190,100
AAA	PRB	Probation - Admin, Corr, & Det	1,054	299,617		299,617
AAA	ROV	Registrar of Voters	27	7,575		7,575
AAA	SCL	County Schools				0
AAA	SHR	Sheriff-Coroner/Public Administrator	3,490	991,807		991,807
AAA	SVR	Surveyor	34	9,641		9,641
AAA	TRC	Trial Court Funding				0
AAA	VAF	Veterans Affairs	17	4,930		4,930
Other Operating Units						
(various)	(various)	Brd-Gov'd Fire Districts (summary)	13	3,563		3,563
(various)	(various)	Brd-Gov'd Special Districts (summary)	183	51,452		51,452
(various)	(various)	Redevelopment Agency - RDA	8	2,252		2,252
(various)	RGP/RPR	EI Mirage Project				0
AAF	OOA	Aging and Adult Services (all funds)	102	28,989		28,989

County Administrative Office AAA-CAO (1st Allocation)

Fund	Dept		Bdgt. & Admin. Supp. Svcs		Credits	Total
			Base: No.of County Emps.	Allocation: Base x 284.2043		
CJV	CIP	Capital Improvement Funds - All Funds				0
RFZ	097	Flood Control District (all zones)	156	44,391		44,391
RHH	498	IHSS Public Authority	25	7,160		7,160
RRC	903	Children & Families First Commission				0
RSC	HPS	Preschool Services	705	200,233		200,233
SAA	TRA	Transportation (all funds)	332	94,443		94,443
SAC	JOB	Workforce Development (all funds)	116	33,022		33,022
SAP	CLB	County Library	334	95,012		95,012
SFH	CAO	Disaster Recovery Fund				0
SKX	106	SBC Fire Protection District	1,128	320,757		320,757
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	23	6,427		6,427
STD	905	Authority for the Handicapped				0
All Other						
(various)	(various)	All Other	12	3,487		3,487
(various)	(various)	Self-Gov'd Special Districts (summary)				0
MPA	500	Mojave Desert AQMD (all funds)				0
NFY	870	S A N B A G (all funds)	45	12,899		12,899
NGJ	875	Inland Library System (all funds)	3	743		743
NHY	890	L A F C O	5	1,410		1,410
NIA	900	Law Library				0
PAB	RET	Board of Retirement - Admin				0
Totals			19,604	5,571,454		5,571,454

County Administrative Office AAA-CAO (2nd Allocation)

Fund	Dept		Bdgt. & Admin. Supp. Svcs		Total	Total Allocation
			Base: No. of County Emps.	Allocation: Base x 23.1015		
Central Support Service Units						
AAA	ANE	Architecture & Engineering			0	4,504
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector			0	89,774
AAA	CAO	County Administrative Office			0	8,242
AAA	CCL	County Counsel			0	25,393
AAA	FMC	Facilities Management - Custodial			0	11,582
AAA	FMG	Facilities Management - Grounds			0	5,458
AAA	FMM	Facilities Management - Maintenance			0	15,807
AAA	HRD/UNI	Human Resources			0	31,033
AAA	PUR	Purchasing			0	4,460
AAA	RPR/RNT	Real Estate Services/Rent			0	6,143
AAA	SDD	IS - Systems Development			0	26,278
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	19	432	432	5,744
IAJ	(various)	IS - Computer Operations	123	2,847	2,847	37,870
IAM	(various)	Telecommunication Services	89	2,064	2,064	27,457
IAV	PUR	Surplus Property & Storage Operations	2	46	46	615
IAY	PUR	Mail/Courier Services	27	629	629	8,368
IBA	VHS	Fleet Management - Motor Pool	4	92	92	1,229
IBP	RMG	Risk Management (all funds)	61	1,409	1,409	18,746
ICB	VHS	Fleet Management - Garage	74	1,707	1,707	22,705
Enterprise Funds						
EAA	SWM	Solid Waste Management (all funds)	88	2,032	2,032	27,031
EAD	MCR	Arrowhead Regional Medical Center (all funds)	2,725	62,959	62,959	837,503
General Fund Operating Units						
AAA	ADS	Behavioral Health - Alcohol & Drug Services			0	0
AAA	APT	Airports Administration	25	588	588	7,824
AAA	ASR	Assessor-Recorder-Clerk	194	4,487	4,487	59,690
AAA	AWM	Agriculture/Weights & Measures	62	1,426	1,426	18,970
AAA	BDF	Board of Supervisors (all districts)	57	1,314	1,314	17,481

County Administrative Office AAA-CAO (2nd Allocation)

		Bdgt. & Admin. Supp. Svcs				
Fund	Dept		Base:	Allocation:	Total	Total Allocation
			No.of County Emps.	Base x 23.1015		
AAA	CBD	Clerk of the Board	15	342	342	4,550
AAA	CCM	County Museum	46	1,057	1,057	14,065
AAA	CCP	Regional Parks	158	3,646	3,646	48,507
AAA	CCS	California Children's Services	141	3,254	3,254	43,283
AAA	CTN	CTC - Court Judicial Benefits			0	0
AAA	DAT	District Attorney	486	11,234	11,234	149,433
AAA	DCS	Child Support Services	419	9,682	9,682	128,797
AAA	DPA	Human Services - Admin	4,324	99,875	99,875	1,328,578
AAA	EDF	Economic Development Function	44	1,026	1,026	13,651
AAA	EMC	Emergency Medical Care Costs			0	0
AAA	FLP	Drug Court Programs			0	0
AAA	GJY	Grand Jury			0	0
AAA	HCC	Health Care Costs	2	46	46	615
AAA	IDC	Indigent Defense			0	0
AAA	LIT	Litigation Proceeds and Uses			0	0
AAA	LNJ	Law and Justice Group	1	23	23	307
AAA	LUS	Land Use Services Department	97	2,263	2,263	30,104
AAA	MLH	Behavioral Health	767	17,730	17,730	235,857
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	11	254	254	3,380
AAA	PBD	Public Defender	238	5,496	5,496	73,115
AAA	PGD	Public Guardian - Conservator	19	435	435	5,792
AAA	PHL	Public Health	669	15,452	15,452	205,552
AAA	PRB	Probation - Admin, Corr, & Det	1,054	24,354	24,354	323,971
AAA	ROV	Registrar of Voters	27	616	616	8,191
AAA	SCL	County Schools			0	0
AAA	SHR	Sheriff-Coroner/Public Administrator	3,490	80,619	80,619	1,072,426
AAA	SVR	Surveyor	34	784	784	10,425
AAA	TRC	Trial Court Funding			0	0
AAA	VAF	Veterans Affairs	17	401	401	5,331
Other Operating Units						
(various)	(various)	Brd-Gov'd Fire Districts (summary)	13	290	290	3,853
(various)	(various)	Brd-Gov'd Special Districts (summary)	183	4,182	4,182	55,634
(various)	(various)	Redevelopment Agency - RDA	8	183	183	2,435
(various)	RGP/RPR	EI Mirage Project			0	0
AAF	OOA	Aging and Adult Services (all funds)	102	2,356	2,356	31,345

County Administrative Office AAA-CAO (2nd Allocation)

		Bdgt. & Admin. Supp. Svcs				
Fund	Dept		Base: Allocation:		Total	Total Allocation
			No.of County Emps.	Base x 23.1015		
CJV	CIP	Capital Improvement Funds - All Funds			0	0
RFZ	097	Flood Control District (all zones)	156	3,608	3,608	47,999
RHH	498	IHSS Public Authority	25	582	582	7,742
RRC	903	Children & Families First Commission			0	0
RSC	HPS	Preschool Services	705	16,276	16,276	216,509
SAA	TRA	Transportation (all funds)	332	7,677	7,677	102,120
SAC	JOB	Workforce Development (all funds)	116	2,684	2,684	35,707
SAP	CLB	County Library	334	7,723	7,723	102,735
SFH	CAO	Disaster Recovery Fund			0	0
SKX	106	SBC Fire Protection District	1,128	26,073	26,073	346,830
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	23	522	522	6,950
STD	905	Authority for the Handicapped			0	0
All Other						
(various)	(various)	All Other	12	283	283	3,770
(various)	(various)	Self-Gov'd Special Districts (summary)			0	0
MPA	500	Mojave Desert AQMD (all funds)			0	0
NFY	870	S A N B A G (all funds)	45	1,048	1,048	13,947
NGJ	875	Inland Library System (all funds)	3	60	60	804
NHY	890	L A F C O	5	115	115	1,525
NIA	900	Law Library			0	0
PAB	RET	Board of Retirement - Admin			0	0
Totals			18,799	434,287	434,287	6,005,741

COUNTY COUNSEL

AAA CCL

STATEMENT OF FUNCTION

County Counsel provides civil legal services to County Departments, Boards, Commissions, Board-Governed Special Districts, as well as County schools. County Counsel also provides legal advice to the Grand Jury.

DESCRIPTION OF COSTS

The costs allocated include:

- (1) Current Expenditures:
Salaries and employee benefits, services and supplies (net of abatements and encumbered amounts), interest on leased/purchased equipment, interfund charges, and payments on prior-year encumbrances;
- (2) Computer Software Depreciation Expense:
Straight-line method over 36 months of the acquisition cost of computer software;
Equipment Use Allowance:
6.67% of the acquisition cost of capitalized equipment;
- (3) Space Use Allowance: 2% of building acquisition costs; and
- (4) Unbilled Utilities Costs.

All costs related to the legislative function, which are considered to be general government, have been identified and excluded from all allocations. The Net Allocable Cost is allocated to all benefiting entities based on actual hours recorded.

Revenues and program reimbursements for services provided by County Counsel are credited against each applicable entity's share of 1st Allocation costs.

County Counsel

1st Allocation

Details	Source Section	Amount
COSTS		
Current Expenditures	4	14,521,208
Computer Software Depreciation & Equipment Use	5	5,032
Space Use	7	122,869
Utilities	8	65,157
TOTAL ALLOCABLE		14,714,266
REVENUE		
Miscellaneous Revenue		576
		576
NET ALLOCABLE		14,713,690

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0133	Less: Unallocated Costs	Less: Program Reimbursement
General Government	210,582	213,374	213,374	0
Legal Services	14,310,625	14,500,317	0	1,143,115
TOTALS	14,521,208	14,713,690	213,374	1,143,115

County Counsel

2nd Allocation

Fund	Dept	Description	Amount
AAA	ANE	Architecture & Engineering	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	38,344
AAA	CAO	County Administrative Office	25,393
AAA	CCL	County Counsel	1,474,324
AAA	FMC	Facilities Management - Custodial	(961)
AAA	FMG	Facilities Management - Grounds	4,995
AAA	FMM	Facilities Management - Maintenance	13,901
AAA	HRD/UNI	Human Resources	47,508
AAA	PUR	Purchasing	7,837
AAA	RPR/RNT	Real Estate Services/Rent	325
AAA	SDD	IS - Systems Development	10,568
TOTAL ALLOCABLE			1,622,234

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.1117	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
0	23,525	0	Not Allocated
13,357,202	1,598,709	1,598,709	Actual Hours
13,357,202	1,622,234	1,598,709	

County Counsel AAA-CCL (1st Allocation)

		Legal Services			
		Base:	Allocation:		
Fund	Dept	Actual Hours	Base x 179.8680	Credits	Total
Central Support Service Units					
AAA	ANE	Architecture & Engineering	1,128	202,846	202,846
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	2,479	445,812	317,272
AAA	CAO	County Administrative Office	948	170,569	2,755
AAA	CCL	County Counsel	8,197	1,474,324	1,474,324
AAA	FMC	Facilities Management - Custodial	35	6,249	6,249
AAA	FMG	Facilities Management - Grounds	15	2,777	2,777
AAA	FMM	Facilities Management - Maintenance	46	8,331	8,331
AAA	HRD/UNI	Human Resources	1,531	275,423	45,220
AAA	PUR	Purchasing	226	40,650	40,650
AAA	RPR/RNT	Real Estate Services/Rent	157	28,311	266
AAA	SDD	IS - Systems Development	328	59,033	59,033
Operating Units					
Internal Service Funds					
IAG	PUR	Printing Services			0
IAJ	(various)	IS - Computer Operations			0
IAM	(various)	Telecommunication Services	10	1,844	1,948
IAV	PUR	Surplus Property & Storage Operations			0
IAY	PUR	Mail/Courier Services			0
IBA	VHS	Fleet Management - Motor Pool	35	6,295	8,598
IBP	RMG	Risk Management (all funds)	14,391	2,588,514	2,765,020
ICB	VHS	Fleet Management - Garage			522
Enterprise Funds					
EAA	SWM	Solid Waste Management (all funds)	2,663	479,033	506,040
EAD	MCR	Arrowhead Regional Medical Center (all funds)	1,153	207,334	220,022
General Fund Operating Units					
AAA	ADS	Behavioral Health - Alcohol & Drug Services			0
AAA	APT	Airports Administration	489	87,892	76,919
AAA	ASR	Assessor-Recorder-Clerk	797	143,310	143,310
AAA	AWM	Agriculture/Weights & Measures	133	23,877	23,877
AAA	BDF	Board of Supervisors (all districts)	2,437	438,365	438,365

County Counsel AAA-CCL (1st Allocation)

Legal Services

Base: Allocation:

Actual Hours Base x
179.8680

Fund	Dept		Actual Hours	Base x 179.8680	Credits	Total
AAA	CBD	Clerk of the Board	387	69,636	4,702	64,934
AAA	CCM	County Museum	88	15,873		15,873
AAA	CCP	Regional Parks	416	74,915		74,915
AAA	CCS	California Children's Services			3,800	(3,800)
AAA	CTN	CTC - Court Judicial Benefits				0
AAA	DAT	District Attorney	120	21,629		21,629
AAA	DCS	Child Support Services	52	9,398	10,038	(640)
AAA	DPA	Human Services - Admin	15,787	2,839,576	3,040,614	(201,038)
AAA	EDF	Economic Development Function	158	28,419	26,895	1,524
AAA	EMC	Emergency Medical Care Costs				0
AAA	FLP	Drug Court Programs				0
AAA	GJY	Grand Jury	45	8,049		8,049
AAA	HCC	Health Care Costs				0
AAA	IDC	Indigent Defense				0
AAA	LIT	Litigation Proceeds and Uses				0
AAA	LNJ	Law and Justice Group	22	3,957		3,957
AAA	LUS	Land Use Services Department	3,986	716,891	185,888	531,003
AAA	MLH	Behavioral Health	1,651	296,899	315,561	(18,662)
AAA	OCH	HR - Ctr for Emp Hlth & Wellness				0
AAA	PBD	Public Defender	249	44,742		44,742
AAA	PGD	Public Guardian - Conservator				0
AAA	PHL	Public Health	770	138,444	141,706	(3,262)
AAA	PRB	Probation - Admin, Corr, & Det	201	36,198		36,198
AAA	ROV	Registrar of Voters	152	27,430		27,430
AAA	SCL	County Schools	196	35,344		35,344
AAA	SHR	Sheriff-Coroner/Public Administrator	4,834	869,446	612,577	256,869
AAA	SVR	Surveyor	38	6,835	6,840	(5)
AAA	TRC	Trial Court Funding				0
AAA	VAF	Veterans Affairs	64	11,467		11,467
Other Operating Units						
(various)	(various)	Brd-Gov'd Fire Districts (summary)				0
(various)	(various)	Brd-Gov'd Special Districts (summary)	654	117,562	128,630	(11,068)
(various)	(various)	Redevelopment Agency - RDA	126	22,618	10,899	11,719
(various)	RGP/RPR	EI Mirage Project			7,458	(7,458)
AAF	OOA	Aging and Adult Services (all funds)	268	48,295	9,075	39,220

County Counsel AAA-CCL (1st Allocation)

Legal Services

Base: Allocation:

Actual Hours Base x
179.8680

Fund	Dept		Actual Hours	Base x 179.8680	Credits	Total
CJV	CIP	Capital Improvement Funds - All Funds				0
RFZ	097	Flood Control District (all zones)	1,975	355,176	377,217	(22,041)
RHH	498	IHSS Public Authority	15	2,698	2,708	(10)
RRC	903	Children & Families First Commission	189	34,040	39,705	(5,665)
RSC	HPS	Preschool Services	102	18,392	19,480	(1,088)
SAA	TRA	Transportation (all funds)	1,533	275,774	276,877	(1,103)
SAC	JOB	Workforce Development (all funds)	137	24,642	34,200	(9,558)
SAP	CLB	County Library	98	17,663	15,238	2,425
SFH	CAO	Disaster Recovery Fund				0
SKX	106	SBC Fire Protection District	354	63,673	66,872	(3,199)
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	160	28,842	24,007	4,835
STD	905	Authority for the Handicapped				0
All Other						
(various)	(various)	All Other	1,027	184,572	234,400	(49,828)
(various)	(various)	Self-Gov'd Special Districts (summary)	80	14,479	19,656	(5,177)
MPA	500	Mojave Desert AQMD (all funds)				0
NFY	870	S A N B A G (all funds)	1,128	202,837	250,571	(47,734)
NGJ	875	Inland Library System (all funds)				0
NHY	890	L A F C O				0
NIA	900	Law Library				0
PAB	RET	Board of Retirement - Admin				0
Totals			74,260	13,357,202	9,810,196	3,547,006

County Counsel AAA-CCL (2nd Allocation)

		Legal Services					
		Base:	Allocation:				
Fund	Dept	Actual Hours	Base x 27.0187	Total			Total Allocation
Central Support Service Units							
AAA	ANE	Architecture & Engineering		0			202,846
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector		0			128,540
AAA	CAO	County Administrative Office		0			167,814
AAA	CCL	County Counsel		0			1,474,324
AAA	FMC	Facilities Management - Custodial		0			6,249
AAA	FMG	Facilities Management - Grounds		0			2,777
AAA	FMM	Facilities Management - Maintenance		0			8,331
AAA	HRD/UNI	Human Resources		0			230,203
AAA	PUR	Purchasing		0			40,650
AAA	RPR/RNT	Real Estate Services/Rent		0			28,045
AAA	SDD	IS - Systems Development		0			59,033
Operating Units							
Internal Service Funds							
IAG	PUR	Printing Services		0			0
IAJ	(various)	IS - Computer Operations		0			0
IAM	(various)	Telecommunication Services	10	277	277		173
IAV	PUR	Surplus Property & Storage Operations		0			0
IAY	PUR	Mail/Courier Services		0			0
IBA	VHS	Fleet Management - Motor Pool	35	946	946		(1,357)
IBP	RMG	Risk Management (all funds)	14,391	388,831	388,831		212,325
ICB	VHS	Fleet Management - Garage			0		(522)
Enterprise Funds							
EAA	SWM	Solid Waste Management (all funds)	2,663	71,958	71,958		44,951
EAD	MCR	Arrowhead Regional Medical Center (all funds)	1,153	31,144	31,144		18,456
General Fund Operating Units							
AAA	ADS	Behavioral Health - Alcohol & Drug Services			0		0
AAA	APT	Airports Administration	489	13,203	13,203		24,176
AAA	ASR	Assessor-Recorder-Clerk	797	21,527	21,527		164,837
AAA	AWM	Agriculture/Weights & Measures	133	3,587	3,587		27,464
AAA	BDF	Board of Supervisors (all districts)	2,437	65,849	65,849		504,214

County Counsel AAA-CCL (2nd Allocation)

Legal Services

Base: Allocation:

Actual Hours Base x 27.0187

Fund	Dept		Actual Hours	Base x 27.0187	Total	Total Allocation
AAA	CBD	Clerk of the Board	387	10,460	10,460	75,394
AAA	CCM	County Museum	88	2,384	2,384	18,258
AAA	CCP	Regional Parks	416	11,253	11,253	86,168
AAA	CCS	California Children's Services			0	(3,800)
AAA	CTN	CTC - Court Judicial Benefits			0	0
AAA	DAT	District Attorney	120	3,249	3,249	24,878
AAA	DCS	Child Support Services	52	1,412	1,412	772
AAA	DPA	Human Services - Admin	15,787	426,544	426,544	225,506
AAA	EDF	Economic Development Function	158	4,269	4,269	5,793
AAA	EMC	Emergency Medical Care Costs			0	0
AAA	FLP	Drug Court Programs			0	0
AAA	GJY	Grand Jury	45	1,209	1,209	9,258
AAA	HCC	Health Care Costs			0	0
AAA	IDC	Indigent Defense			0	0
AAA	LIT	Litigation Proceeds and Uses			0	0
AAA	LNJ	Law and Justice Group	22	594	594	4,552
AAA	LUS	Land Use Services Department	3,986	107,687	107,687	638,690
AAA	MLH	Behavioral Health	1,651	44,598	44,598	25,936
AAA	OCH	HR - Ctr for Emp Hlth & Wellness			0	0
AAA	PBD	Public Defender	249	6,721	6,721	51,463
AAA	PGD	Public Guardian - Conservator			0	0
AAA	PHL	Public Health	770	20,796	20,796	17,535
AAA	PRB	Probation - Admin, Corr, & Det	201	5,438	5,438	41,636
AAA	ROV	Registrar of Voters	152	4,120	4,120	31,550
AAA	SCL	County Schools	196	5,309	5,309	40,653
AAA	SHR	Sheriff-Coroner/Public Administrator	4,834	130,603	130,603	387,472
AAA	SVR	Surveyor	38	1,027	1,027	1,022
AAA	TRC	Trial Court Funding			0	0
AAA	VAF	Veterans Affairs	64	1,722	1,722	13,189
Other Operating Units						
(various)	(various)	Brd-Gov'd Fire Districts (summary)			0	0
(various)	(various)	Brd-Gov'd Special Districts (summary)	654	17,659	17,659	6,591
(various)	(various)	Redevelopment Agency - RDA	126	3,398	3,398	15,117
(various)	RGP/RPR	EI Mirage Project			0	(7,458)
AAF	OOA	Aging and Adult Services (all funds)	268	7,255	7,255	46,474

County Counsel AAA-CCL (2nd Allocation)

Legal Services

Base: Allocation:

Actual Base x
Hours 27.0187

Fund	Dept		Actual Hours	Base x 27.0187	Total	Total Allocation
CJV	CIP	Capital Improvement Funds - All Funds			0	0
RFZ	097	Flood Control District (all zones)	1,975	53,352	53,352	31,312
RHH	498	IHSS Public Authority	15	405	405	395
RRC	903	Children & Families First Commission	189	5,113	5,113	(552)
RSC	HPS	Preschool Services	102	2,763	2,763	1,674
SAA	TRA	Transportation (all funds)	1,533	41,425	41,425	40,322
SAC	JOB	Workforce Development (all funds)	137	3,702	3,702	(5,857)
SAP	CLB	County Library	98	2,653	2,653	5,078
SFH	CAO	Disaster Recovery Fund			0	0
SKX	106	SBC Fire Protection District	354	9,565	9,565	6,366
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	160	4,332	4,332	9,167
STD	905	Authority for the Handicapped			0	0
All Other						
(various)	(various)	All Other	1,027	27,725	27,725	(22,103)
(various)	(various)	Self-Gov'd Special Districts (summary)	80	2,175	2,175	(3,002)
MPA	500	Mojave Desert AQMD (all funds)			0	0
NFY	870	S A N B A G (all funds)	1,128	30,469	30,469	(17,265)
NGJ	875	Inland Library System (all funds)			0	0
NHY	890	L A F C O			0	0
NIA	900	Law Library			0	0
PAB	RET	Board of Retirement - Admin			0	0
Totals			59,170	1,598,709	1,598,709	5,145,715

FACILITIES MANAGEMENT - CUSTODIAL

AAA FMD FMC

STATEMENT OF FUNCTION

Facilities Management - Custodial Division administers custodial services provided to County-owned and certain leased facilities through a combination of in-house personnel and private custodial service providers.

DESCRIPTION OF COSTS

The costs allocated include:

- (1) Current Expenditures:
Salaries and employee benefits, services and supplies (net of abatements and encumbered amounts), interest on leased/purchased equipment, interfund charges, and payments on prior-year encumbrances;
- (2) Computer Software Depreciation Expense:
Straight-line method over 36 months of the acquisition cost of computer software;
Equipment Use Allowance:
6.67% of the acquisition cost of capitalized equipment;
- (3) Space Use Allowance: 2% of building acquisition costs; and
- (4) Unbilled Utilities Costs.

Net Allocable Costs are allocated to all benefiting entities based on their actual routine and non-routine service charges. Custodial routine services are charged to departments based on occupancy square footage. Custodial non-routine services are charged to departments based on requisitions.

Revenues and program reimbursements for services provided by Facilities Management - Custodial are credited against the applicable entity's share of 1st Allocation costs.

Facilities Management - Custodial

1st Allocation

Details	Source Section	Amount
COSTS		
Current Expenditures	4	4,347,170
Space Use	7	14,505
Utilities	8	60,144
TOTAL ALLOCABLE		4,421,819
REVENUE		
Miscellaneous Revenue		29
		29
NET ALLOCABLE		4,421,790

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0172	Less: Unallocated Costs	Less: Program Reimbursement
Custodial Services	4,347,170	4,421,790	0	0
TOTALS	4,347,170	4,421,790	0	0

Facilities Management - Custodial

2nd Allocation

Fund	Dept	Description	Amount
AAA	ANE	Architecture & Engineering	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	21,796
AAA	CAO	County Administrative Office	11,582
AAA	CCL	County Counsel	6,249
AAA	FMC	Facilities Management - Custodial	26,836
AAA	FMG	Facilities Management - Grounds	66,332
AAA	FMM	Facilities Management - Maintenance	31,191
AAA	HRD/UNI	Human Resources	23,005
AAA	PUR	Purchasing	1,145
AAA	RPR/RNT	Real Estate Services/Rent	0
AAA	SDD	IS - Systems Development	71,553
TOTAL ALLOCABLE			259,689

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.0597	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
4,421,790	259,689	259,689	Contracts and Job Costs
4,421,790	259,689	259,689	

Facilities Management - Custodial AAA-FMC (1st Allocation)

Fund	Dept		Custodial Services		Credits	Total
			Job Costs	Base: Allocation: Base x 0.9928		
Central Support Service Units						
AAA	ANE	Architecture & Engineering	20,413	20,265	20,413	(148)
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	173,572	172,318	148,024	24,294
AAA	CAO	County Administrative Office	35,810	35,551	36,886	(1,335)
AAA	CCL	County Counsel	62,413	61,962	62,923	(961)
AAA	FMC	Facilities Management - Custodial	27,031	26,836		26,836
AAA	FMG	Facilities Management - Grounds	12,014	11,927		11,927
AAA	FMM	Facilities Management - Maintenance	36,042	35,781		35,781
AAA	HRD/UNI	Human Resources	64,086	63,623	63,750	(127)
AAA	PUR	Purchasing	8,934	8,870	9,084	(214)
AAA	RPR/RNT	Real Estate Services/Rent	12,622	12,531	12,615	(84)
AAA	SDD	IS - Systems Development	94,397	93,715	23,599	70,116
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	11,979	11,892	11,979	(87)
IAJ	(various)	IS - Computer Operations	72,323	71,801	135,997	(64,196)
IAM	(various)	Telecommunication Services	4,059	4,030	1,331	2,699
IAV	PUR	Surplus Property & Storage Operations	14,262	14,159	14,262	(103)
IAY	PUR	Mail/Courier Services	4,049	4,020	4,049	(29)
IBA	VHS	Fleet Management - Motor Pool				0
IBP	RMG	Risk Management (all funds)	14,304	14,201	14,304	(103)
ICB	VHS	Fleet Management - Garage	9,980	9,908	10,550	(642)
Enterprise Funds						
EAA	SWM	Solid Waste Management (all funds)	29,523	29,310	33,600	(4,290)
EAD	MCR	Arrowhead Regional Medical Center (all funds)			28,777	(28,777)
General Fund Operating Units						
AAA	ADS	Behavioral Health - Alcohol & Drug Services	2,239	2,223		2,223
AAA	APT	Airports Administration	5,009	4,973	4,859	114
AAA	ASR	Assessor-Recorder-Clerk	104,181	103,429	139,114	(35,685)
AAA	AWM	Agriculture/Weights & Measures	13,366	13,270	16,028	(2,758)
AAA	BDF	Board of Supervisors (all districts)	69,418	68,917	40,658	28,259

Facilities Management - Custodial AAA-FMC (1st Allocation)

		Custodial Services				
		Base: Allocation:				
Fund	Dept	Job Costs	Base x 0.9928	Credits	Total	
AAA	CBD	Clerk of the Board	10,307	10,233	39,674	(29,441)
AAA	CCM	County Museum	84,537	83,926	84,353	(427)
AAA	CCP	Regional Parks	4,397	4,365	4,397	(32)
AAA	CCS	California Children's Services				0
AAA	CTN	CTC - Court Judicial Benefits				0
AAA	DAT	District Attorney	170,077	168,849	168,666	183
AAA	DCS	Child Support Services	109,202	108,413	109,202	(789)
AAA	DPA	Human Services - Admin	172,792	171,544	157,442	14,102
AAA	EDF	Economic Development Function			6,328	(6,328)
AAA	EMC	Emergency Medical Care Costs				0
AAA	FLP	Drug Court Programs				0
AAA	GJY	Grand Jury	3,763	3,735	3,763	(28)
AAA	HCC	Health Care Costs				0
AAA	IDC	Indigent Defense				0
AAA	LIT	Litigation Proceeds and Uses				0
AAA	LNJ	Law and Justice Group				0
AAA	LUS	Land Use Services Department	66,592	66,111	71,807	(5,696)
AAA	MLH	Behavioral Health	146,974	145,913	140,032	5,881
AAA	OCH	HR - Ctr for Emp Hlth & Wellness				0
AAA	PBD	Public Defender	81,685	81,095	79,141	1,954
AAA	PGD	Public Guardian - Conservator	25,136	24,954	24,992	(38)
AAA	PHL	Public Health	227,915	226,269	224,389	1,880
AAA	PRB	Probation - Admin, Corr, & Det	527,491	523,680	516,611	7,069
AAA	ROV	Registrar of Voters	30,384	30,164	30,374	(210)
AAA	SCL	County Schools				0
AAA	SHR	Sheriff-Coroner/Public Administrator	552,766	548,773	530,201	18,572
AAA	SVR	Surveyor	14,731	14,625	14,731	(106)
AAA	TRC	Trial Court Funding				0
AAA	VAF	Veterans Affairs	9,975	9,902	9,975	(73)
Other Operating Units						
(various)	(various)	Brd-Gov'd Fire Districts (summary)				0
(various)	(various)	Brd-Gov'd Special Districts (summary)	26,935	26,741	25,887	854
(various)	(various)	Redevelopment Agency - RDA				0
(various)	RGP/RPR	EI Mirage Project				0
AAF	OOA	Aging and Adult Services (all funds)				0

Facilities Management - Custodial AAA-FMC (1st Allocation)

Custodial Services

Base: Allocation:

Job Costs Base x
0.9928

Fund	Dept		Job Costs	Base x 0.9928	Credits	Total
CJV	CIP	Capital Improvement Funds - All Funds	784	778	7,192	(6,414)
RFZ	097	Flood Control District (all zones)	48,709	48,357	48,709	(352)
RHH	498	IHSS Public Authority				0
RRC	903	Children & Families First Commission				0
RSC	HPS	Preschool Services	49,129	48,774	47,636	1,138
SAA	TRA	Transportation (all funds)	67,199	66,714	61,127	5,587
SAC	JOB	Workforce Development (all funds)				0
SAP	CLB	County Library	79,886	79,309	78,767	542
SFH	CAO	Disaster Recovery Fund				0
SKX	106	SBC Fire Protection District	21,278	21,124	20,154	970
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)				0
STD	905	Authority for the Handicapped				0
All Other						
(various)	(various)	All Other	1,009,782	1,002,488	931,000	71,488
(various)	(various)	Self-Gov'd Special Districts (summary)	9,512	9,443		9,443
MPA	500	Mojave Desert AQMD (all funds)				0
NFY	870	S A N B A G (all funds)				0
NGJ	875	Inland Library System (all funds)				0
NHY	890	L A F C O				0
NIA	900	Law Library				0
PAB	RET	Board of Retirement - Admin				0
Totals			4,453,964	4,421,790	4,269,352	152,438

Facilities Management - Custodial AAA-FMC (2nd Allocation)

		Custodial Services			
		Base:	Allocation:		
Fund	Dept	Job Costs	Base x 0.0665	Total	Total Allocation
Central Support Service Units					
AAA	ANE	Architecture & Engineering		0	(148)
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector		0	24,294
AAA	CAO	County Administrative Office		0	(1,335)
AAA	CCL	County Counsel		0	(961)
AAA	FMC	Facilities Management - Custodial		0	26,836
AAA	FMG	Facilities Management - Grounds		0	11,927
AAA	FMM	Facilities Management - Maintenance		0	35,781
AAA	HRD/UNI	Human Resources		0	(127)
AAA	PUR	Purchasing		0	(214)
AAA	RPR/RNT	Real Estate Services/Rent		0	(84)
AAA	SDD	IS - Systems Development		0	70,116
Operating Units					
Internal Service Funds					
IAG	PUR	Printing Services	11,979	796	796
IAJ	(various)	IS - Computer Operations	72,323	4,808	4,808
IAM	(various)	Telecommunication Services	4,059	270	270
IAV	PUR	Surplus Property & Storage Operations	14,262	948	948
IAY	PUR	Mail/Courier Services	4,049	269	269
IBA	VHS	Fleet Management - Motor Pool		0	0
IBP	RMG	Risk Management (all funds)	14,304	951	951
ICB	VHS	Fleet Management - Garage	9,980	663	663
Enterprise Funds					
EAA	SWM	Solid Waste Management (all funds)	29,523	1,963	1,963
EAD	MCR	Arrowhead Regional Medical Center (all funds)		0	(28,777)
General Fund Operating Units					
AAA	ADS	Behavioral Health - Alcohol & Drug Services	2,239	149	149
AAA	APT	Airports Administration	5,009	333	333
AAA	ASR	Assessor-Recorder-Clerk	104,181	6,925	6,925
AAA	AWM	Agriculture/Weights & Measures	13,366	889	889
AAA	BDF	Board of Supervisors (all districts)	69,418	4,615	4,615

Facilities Management - Custodial AAA-FMC (2nd Allocation)

		Custodial Services				
		Base: Allocation:				
Fund	Dept	Job Costs	Base x 0.0665	Total	Total Allocation	
AAA	CBD	Clerk of the Board	10,307	685	685	(28,756)
AAA	CCM	County Museum	84,537	5,619	5,619	5,192
AAA	CCP	Regional Parks	4,397	292	292	261
AAA	CCS	California Children's Services			0	0
AAA	CTN	CTC - Court Judicial Benefits			0	0
AAA	DAT	District Attorney	170,077	11,306	11,306	11,488
AAA	DCS	Child Support Services	109,202	7,259	7,259	6,470
AAA	DPA	Human Services - Admin	172,792	11,486	11,486	25,588
AAA	EDF	Economic Development Function			0	(6,328)
AAA	EMC	Emergency Medical Care Costs			0	0
AAA	FLP	Drug Court Programs			0	0
AAA	GJY	Grand Jury	3,763	250	250	223
AAA	HCC	Health Care Costs			0	0
AAA	IDC	Indigent Defense			0	0
AAA	LIT	Litigation Proceeds and Uses			0	0
AAA	LNJ	Law and Justice Group			0	0
AAA	LUS	Land Use Services Department	66,592	4,427	4,427	(1,270)
AAA	MLH	Behavioral Health	146,974	9,770	9,770	15,651
AAA	OCH	HR - Ctr for Emp Hlth & Wellness			0	0
AAA	PBD	Public Defender	81,685	5,430	5,430	7,383
AAA	PGD	Public Guardian - Conservator	25,136	1,671	1,671	1,633
AAA	PHL	Public Health	227,915	15,150	15,150	17,030
AAA	PRB	Probation - Admin, Corr, & Det	527,491	35,064	35,064	42,134
AAA	ROV	Registrar of Voters	30,384	2,020	2,020	1,810
AAA	SCL	County Schools			0	0
AAA	SHR	Sheriff-Coroner/Public Administrator	552,766	36,744	36,744	55,316
AAA	SVR	Surveyor	14,731	979	979	873
AAA	TRC	Trial Court Funding			0	0
AAA	VAF	Veterans Affairs	9,975	663	663	591
Other Operating Units						
(various)	(various)	Brd-Gov'd Fire Districts (summary)			0	0
(various)	(various)	Brd-Gov'd Special Districts (summary)	26,935	1,791	1,791	2,644
(various)	(various)	Redevelopment Agency - RDA			0	0
(various)	RGP/RPR	EI Mirage Project			0	0
AAF	OOA	Aging and Adult Services (all funds)			0	0

Facilities Management - Custodial AAA-FMC (2nd Allocation)

Custodial Services

Base: Allocation:

Job Costs Base x
0.0665

Fund	Dept		Job Costs	Base x 0.0665	Total	Total Allocation
CJV	CIP	Capital Improvement Funds - All Funds	784	52	52	(6,362)
RFZ	097	Flood Control District (all zones)	48,709	3,238	3,238	2,886
RHH	498	IHSS Public Authority			0	0
RRC	903	Children & Families First Commission			0	0
RSC	HPS	Preschool Services	49,129	3,266	3,266	4,404
SAA	TRA	Transportation (all funds)	67,199	4,467	4,467	10,054
SAC	JOB	Workforce Development (all funds)			0	0
SAP	CLB	County Library	79,886	5,310	5,310	5,852
SFH	CAO	Disaster Recovery Fund			0	0
SKX	106	SBC Fire Protection District	21,278	1,414	1,414	2,385
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)			0	0
STD	905	Authority for the Handicapped			0	0
All Other						
(various)	(various)	All Other	1,009,782	67,124	67,124	138,612
(various)	(various)	Self-Gov'd Special Districts (summary)	9,512	632	632	10,076
MPA	500	Mojave Desert AQMD (all funds)			0	0
NFY	870	S A N B A G (all funds)			0	0
NGJ	875	Inland Library System (all funds)			0	0
NHY	890	L A F C O			0	0
NIA	900	Law Library			0	0
PAB	RET	Board of Retirement - Admin			0	0
Totals			3,906,630	259,689	259,689	412,127

FACILITIES MANAGEMENT - GROUNDS

AAA FMD FMG

STATEMENT OF FUNCTION

Facilities Management - Grounds Division provides preservation and care services to the grounds surrounding County-owned buildings. Services include maintaining of parking lots, drives, walks, sprinkler systems, trees, shrubs, lawns and flower beds.

DESCRIPTION OF COSTS

The costs allocated include:

- (1) Current Expenditures:
Salaries and employee benefits, services and supplies (net of abatements and encumbered amounts), interest on leased/purchased equipment, interfund charges, and payments on prior-year encumbrances;
- (2) Computer Software Depreciation Expense:
Straight-line method over 36 months of the acquisition cost of computer software;
Equipment Use Allowance:
6.67% of the acquisition cost of capitalized equipment;
- (3) Space Use Allowance: 2% of building acquisition costs; and
- (4) Unbilled Utilities Costs.

Net Allocable Costs are allocated to all benefiting entities based on their actual routine and non-routine service charges. Grounds routine services are charged to departments based on occupancy square footage. Grounds non-routine services are charged to departments based on requisitions.

Revenues and program reimbursements for services provided by the Grounds Division are credited against the applicable entity's share of 1st Allocation costs.

Facilities Management - Grounds

1st Allocation

Details	Source Section	Amount
COSTS		
Current Expenditures	4	2,002,198
Computer Software Depreciation & Equipment Use	5	6,082
Space Use	7	6,368
Utilities	8	26,405
TOTAL ALLOCABLE		2,041,053
REVENUE		
Miscellaneous Revenue		11
		11
NET ALLOCABLE		2,041,042

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0194	Less: Unallocated Costs	Less: Program Reimbursement
Grounds Services	2,002,198	2,041,042	0	0
TOTALS	2,002,198	2,041,042	0	0

Facilities Management - Grounds

2nd Allocation

Fund	Dept	Description	Amount
AAA	ANE	Architecture & Engineering	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	10,549
AAA	CAO	County Administrative Office	5,458
AAA	CCL	County Counsel	2,777
AAA	FMC	Facilities Management - Custodial	11,927
AAA	FMG	Facilities Management - Grounds	5,480
AAA	FMM	Facilities Management - Maintenance	14,486
AAA	HRD/UNI	Human Resources	19,585
AAA	PUR	Purchasing	2,834
AAA	RPR/RNT	Real Estate Services/Rent	0
AAA	SDD	IS - Systems Development	31,862
TOTAL ALLOCABLE			104,959

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.0524	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
2,041,042	104,959	104,959	Job Costs
2,041,042	104,959	104,959	

Facilities Management - Grounds AAA-FMG (1st Allocation)

		Grounds Services				
		Base:	Allocation:			
Fund	Dept	Job Costs	Base x 1.1600	Credits	Total	
Central Support Service Units						
AAA	ANE	Architecture & Engineering	11,020	12,783	10,305	2,478
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	78,973	91,607	76,695	14,912
AAA	CAO	County Administrative Office	16,207	18,799	16,831	1,968
AAA	CCL	County Counsel	31,221	36,216	31,221	4,995
AAA	FMC	Facilities Management - Custodial	57,184	66,332		66,332
AAA	FMG	Facilities Management - Grounds	4,724	5,480		5,480
AAA	FMM	Facilities Management - Maintenance	14,173	16,440		16,440
AAA	HRD/UNI	Human Resources	28,021	32,503	31,058	1,445
AAA	PUR	Purchasing	8,233	9,550	8,233	1,317
AAA	RPR/RNT	Real Estate Services/Rent	4,854	5,630	4,854	776
AAA	SDD	IS - Systems Development	39,090	45,343	9,772	35,571
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	10,931	12,680	10,931	1,749
IAJ	(various)	IS - Computer Operations	30,828	35,759	60,048	(24,289)
IAM	(various)	Telecommunication Services	1,661	1,927	415	1,512
IAV	PUR	Surplus Property & Storage Operations	13,631	15,812	13,631	2,181
IAY	PUR	Mail/Courier Services	3,870	4,489	3,870	619
IBA	VHS	Fleet Management - Motor Pool	576	668	570	98
IBP	RMG	Risk Management (all funds)	10,952	12,704	10,952	1,752
ICB	VHS	Fleet Management - Garage	3,002	3,482	2,627	855
Enterprise Funds						
EAA	SWM	Solid Waste Management (all funds)	20,093	23,307	20,037	3,270
EAD	MCR	Arrowhead Regional Medical Center (all funds)	415,575	482,057	468,279	13,778
General Fund Operating Units						
AAA	ADS	Behavioral Health - Alcohol & Drug Services				0
AAA	APT	Airports Administration	2,675	3,102	2,675	427
AAA	ASR	Assessor-Recorder-Clerk	33,536	38,901	33,536	5,365
AAA	AWM	Agriculture/Weights & Measures	7,900	9,164	7,900	1,264
AAA	BDF	Board of Supervisors (all districts)	29,276	33,959	16,378	17,581

Facilities Management - Grounds AAA-FMG (1st Allocation)

		Grounds Services				
		Base:	Allocation:			
Fund	Dept	Job Costs	Base x 1.1600	Credits	Total	
AAA	CBD	Clerk of the Board	5,204	6,036	16,138	(10,102)
AAA	CCM	County Museum	81,279	94,281	81,279	13,002
AAA	CCP	Regional Parks	4,203	4,875	4,203	672
AAA	CCS	California Children's Services				0
AAA	CTN	CTC - Court Judicial Benefits				0
AAA	DAT	District Attorney	59,783	69,346	59,783	9,563
AAA	DCS	Child Support Services				0
AAA	DPA	Human Services - Admin	5,115	5,934	5,115	819
AAA	EDF	Economic Development Function			2,091	(2,091)
AAA	EMC	Emergency Medical Care Costs				0
AAA	FLP	Drug Court Programs				0
AAA	GJY	Grand Jury				0
AAA	HCC	Health Care Costs				0
AAA	IDC	Indigent Defense				0
AAA	LIT	Litigation Proceeds and Uses				0
AAA	LNJ	Law and Justice Group				0
AAA	LUS	Land Use Services Department	27,912	32,376	32,388	(12)
AAA	MLH	Behavioral Health	44,659	51,803	42,986	8,817
AAA	OCH	HR - Ctr for Emp Hlth & Wellness				0
AAA	PBD	Public Defender	26,014	30,176	26,014	4,162
AAA	PGD	Public Guardian - Conservator	13,878	16,098	14,130	1,968
AAA	PHL	Public Health	77,842	90,295	78,196	12,099
AAA	PRB	Probation - Admin, Corr, & Det	159,088	184,539	171,858	12,681
AAA	ROV	Registrar of Voters	28,372	32,911	28,372	4,539
AAA	SCL	County Schools				0
AAA	SHR	Sheriff-Coroner/Public Administrator	100,683	116,790	121,925	(5,135)
AAA	SVR	Surveyor	6,159	7,144	6,159	985
AAA	TRC	Trial Court Funding				0
AAA	VAF	Veterans Affairs	3,710	4,303	3,710	593
Other Operating Units						
(various)	(various)	Brd-Gov'd Fire Districts (summary)				0
(various)	(various)	Brd-Gov'd Special Districts (summary)	7,994	9,273	7,994	1,279
(various)	(various)	Redevelopment Agency - RDA				0
(various)	RGP/RPR	EI Mirage Project				0
AAF	OOA	Aging and Adult Services (all funds)				0

Facilities Management - Grounds AAA-FMG (1st Allocation)

		Grounds Services				
		Base: Allocation:				
Fund	Dept	Job Costs	Base x 1.1600	Credits	Total	
CJV	CIP	Capital Improvement Funds - All Funds	28,965	33,599	90,735	(57,136)
RFZ	097	Flood Control District (all zones)	19,336	22,429	19,336	3,093
RHH	498	IHSS Public Authority				0
RRC	903	Children & Families First Commission				0
RSC	HPS	Preschool Services				0
SAA	TRA	Transportation (all funds)	32,114	37,252	32,894	4,358
SAC	JOB	Workforce Development (all funds)				0
SAP	CLB	County Library	33,255	38,575	31,768	6,807
SFH	CAO	Disaster Recovery Fund				0
SKX	106	SBC Fire Protection District	8,182	9,491	8,182	1,309
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)				0
STD	905	Authority for the Handicapped				0
All Other						
(various)	(various)	All Other	107,606	124,820		124,820
(various)	(various)	Self-Gov'd Special Districts (summary)				0
MPA	500	Mojave Desert AQMD (all funds)				0
NFY	870	S A N B A G (all funds)				0
NGJ	875	Inland Library System (all funds)				0
NHY	890	L A F C O				0
NIA	900	Law Library				0
PAB	RET	Board of Retirement - Admin				0
Totals			1,759,559	2,041,042	1,726,074	314,968

Facilities Management - Grounds AAA-FMG (2nd Allocation)

		Grounds Services			
		Base:	Allocation:		
Fund	Dept	Job Costs	Base x 0.0716	Total	Total Allocation
Central Support Service Units					
AAA	ANE	Architecture & Engineering		0	2,478
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector		0	14,912
AAA	CAO	County Administrative Office		0	1,968
AAA	CCL	County Counsel		0	4,995
AAA	FMC	Facilities Management - Custodial		0	66,332
AAA	FMG	Facilities Management - Grounds		0	5,480
AAA	FMM	Facilities Management - Maintenance		0	16,440
AAA	HRD/UNI	Human Resources		0	1,445
AAA	PUR	Purchasing		0	1,317
AAA	RPR/RNT	Real Estate Services/Rent		0	776
AAA	SDD	IS - Systems Development		0	35,571
Operating Units					
Internal Service Funds					
IAG	PUR	Printing Services	10,931	783	783
IAJ	(various)	IS - Computer Operations	30,828	2,207	2,207
IAM	(various)	Telecommunication Services	1,661	119	119
IAV	PUR	Surplus Property & Storage Operations	13,631	976	976
IAY	PUR	Mail/Courier Services	3,870	277	277
IBA	VHS	Fleet Management - Motor Pool	576	41	41
IBP	RMG	Risk Management (all funds)	10,952	784	784
ICB	VHS	Fleet Management - Garage	3,002	215	215
Enterprise Funds					
EAA	SWM	Solid Waste Management (all funds)	20,093	1,439	1,439
EAD	MCR	Arrowhead Regional Medical Center (all funds)	415,575	29,756	29,756
General Fund Operating Units					
AAA	ADS	Behavioral Health - Alcohol & Drug Services		0	0
AAA	APT	Airports Administration	2,675	192	192
AAA	ASR	Assessor-Recorder-Clerk	33,536	2,401	2,401
AAA	AWM	Agriculture/Weights & Measures	7,900	566	566
AAA	BDF	Board of Supervisors (all districts)	29,276	2,096	2,096

Facilities Management - Grounds AAA-FMG (2nd Allocation)

		Grounds Services				
		Base: Allocation:				
Fund	Dept	Job Costs	Base x 0.0716	Total	Total Allocation	
AAA	CBD	Clerk of the Board	5,204	373	373	(9,729)
AAA	CCM	County Museum	81,279	5,820	5,820	18,822
AAA	CCP	Regional Parks	4,203	301	301	973
AAA	CCS	California Children's Services			0	0
AAA	CTN	CTC - Court Judicial Benefits			0	0
AAA	DAT	District Attorney	59,783	4,281	4,281	13,844
AAA	DCS	Child Support Services			0	0
AAA	DPA	Human Services - Admin	5,115	366	366	1,185
AAA	EDF	Economic Development Function			0	(2,091)
AAA	EMC	Emergency Medical Care Costs			0	0
AAA	FLP	Drug Court Programs			0	0
AAA	GJY	Grand Jury			0	0
AAA	HCC	Health Care Costs			0	0
AAA	IDC	Indigent Defense			0	0
AAA	LIT	Litigation Proceeds and Uses			0	0
AAA	LNJ	Law and Justice Group			0	0
AAA	LUS	Land Use Services Department	27,912	1,998	1,998	1,986
AAA	MLH	Behavioral Health	44,659	3,198	3,198	12,014
AAA	OCH	HR - Ctr for Emp Hlth & Wellness			0	0
AAA	PBD	Public Defender	26,014	1,863	1,863	6,025
AAA	PGD	Public Guardian - Conservator	13,878	994	994	2,962
AAA	PHL	Public Health	77,842	5,574	5,574	17,673
AAA	PRB	Probation - Admin, Corr, & Det	159,088	11,391	11,391	24,072
AAA	ROV	Registrar of Voters	28,372	2,031	2,031	6,570
AAA	SCL	County Schools			0	0
AAA	SHR	Sheriff-Coroner/Public Administrator	100,683	7,209	7,209	2,075
AAA	SVR	Surveyor	6,159	441	441	1,426
AAA	TRC	Trial Court Funding			0	0
AAA	VAF	Veterans Affairs	3,710	266	266	859
Other Operating Units						
(various)	(various)	Brd-Gov'd Fire Districts (summary)			0	0
(various)	(various)	Brd-Gov'd Special Districts (summary)	7,994	572	572	1,851
(various)	(various)	Redevelopment Agency - RDA			0	0
(various)	RGP/RPR	EI Mirage Project			0	0
AAF	OOA	Aging and Adult Services (all funds)			0	0

Facilities Management - Grounds AAA-FMG (2nd Allocation)

Grounds Services

Base: Allocation:

Job Costs Base x
0.0716

Fund	Dept		Job Costs	Base x 0.0716	Total	Total Allocation
CJV	CIP	Capital Improvement Funds - All Funds	28,965	2,074	2,074	(55,063)
RFZ	097	Flood Control District (all zones)	19,336	1,385	1,385	4,478
RHH	498	IHSS Public Authority			0	0
RRC	903	Children & Families First Commission			0	0
RSC	HPS	Preschool Services			0	0
SAA	TRA	Transportation (all funds)	32,114	2,299	2,299	6,657
SAC	JOB	Workforce Development (all funds)			0	0
SAP	CLB	County Library	33,255	2,381	2,381	9,188
SFH	CAO	Disaster Recovery Fund			0	0
SKX	106	SBC Fire Protection District	8,182	586	586	1,895
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)			0	0
STD	905	Authority for the Handicapped			0	0
All Other						
(various)	(various)	All Other	107,606	7,705	7,705	132,524
(various)	(various)	Self-Gov'd Special Districts (summary)			0	0
MPA	500	Mojave Desert AQMD (all funds)			0	0
NFY	870	S A N B A G (all funds)			0	0
NGJ	875	Inland Library System (all funds)			0	0
NHY	890	L A F C O			0	0
NIA	900	Law Library			0	0
PAB	RET	Board of Retirement - Admin			0	0
Totals			1,465,859	104,959	104,959	419,927

FACILITIES MANAGEMENT - MAINTENANCE

AAA FMD FMM

STATEMENT OF FUNCTION

Facilities Management - Maintenance Division is responsible for the general maintenance, heating, air conditioning, electrical, plumbing and painting of all County buildings except those leased buildings for which maintenance is included in the lease. In addition, the Maintenance Division is responsible for the minor remodel and maintenance portion of the County capital improvement program.

DESCRIPTION OF COSTS

The costs allocated include:

- (1) Current Expenditures:
Salaries and employee benefits, services and supplies (net of abatements and encumbered amounts), interest on leased/purchased equipment, interfund charges, and payments on prior-year encumbrances;
- (2) Computer Software Depreciation Expense:
Straight-line method over 36 months of the acquisition cost of computer software;
Equipment Use Allowance:
6.67% of the acquisition cost of capitalized equipment;
- (3) Space Use Allowance: 2% of building acquisition costs; and
- (4) Unbilled Utilities Costs.

Net Allocable Costs are allocated to all benefiting entities based on their actual routine and non-routine service charges. Maintenance routine services are charged to departments based on occupancy square footage. Maintenance non-routine services are charged to departments based on requisitions.

Revenues and program reimbursements for services provided by Facilities Management - Maintenance are credited against the applicable entity's share of 1st Allocation costs.

Facilities Management - Maintenance

1st Allocation

Details	Source Section	Amount
COSTS		
Current Expenditures	4	10,762,283
Computer Software Depreciation & Equipment Use	5	13,490
Space Use	7	19,104
Utilities	8	79,215
TOTAL ALLOCABLE		10,874,092
REVENUE		
Miscellaneous Revenue		371
		371
NET ALLOCABLE		10,873,720

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0104	Less: Unallocated Costs	Less: Program Reimbursement
Maintenance Services	10,762,283	10,873,720	0	302,564
TOTALS	10,762,283	10,873,720	0	302,564

Facilities Management - Maintenance

2nd Allocation

Fund	Dept	Description	Amount
AAA	ANE	Architecture & Engineering	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	39,317
AAA	CAO	County Administrative Office	15,807
AAA	CCL	County Counsel	8,331
AAA	FMC	Facilities Management - Custodial	35,781
AAA	FMG	Facilities Management - Grounds	16,440
AAA	FMM	Facilities Management - Maintenance	43,458
AAA	HRD/UNI	Human Resources	27,222
AAA	PUR	Purchasing	8,561
AAA	RPR/RNT	Real Estate Services/Rent	0
AAA	SDD	IS - Systems Development	95,403
TOTAL ALLOCABLE			290,320

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.0270	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
10,571,156	290,320	290,320	Job Costs
10,571,156	290,320	290,320	

Facilities Management - Maintenance AAA-FMM (1st Allocation)

		Maintenance Services				
Fund	Dept		Base:	Allocation:	Credits	Total
			Job Costs	Base x 1.1822		
Central Support Service Units						
AAA	ANE	Architecture & Engineering	24,636	29,124	23,347	5,777
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	200,828	237,413	202,293	35,120
AAA	CAO	County Administrative Office	60,371	71,369	54,443	16,926
AAA	CCL	County Counsel	68,119	80,529	66,628	13,901
AAA	FMC	Facilities Management - Custodial	27,571	32,593	1,402	31,191
AAA	FMG	Facilities Management - Grounds	12,254	14,486		14,486
AAA	FMM	Facilities Management - Maintenance	36,761	43,458		43,458
AAA	HRD/UNI	Human Resources	76,036	89,887	81,871	8,016
AAA	PUR	Purchasing	21,315	25,198	21,315	3,883
AAA	RPR/RNT	Real Estate Services/Rent	12,428	14,692	12,545	2,147
AAA	SDD	IS - Systems Development	23,221	27,452	6,197	21,255
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	32,762	38,731	32,762	5,969
IAJ	(various)	IS - Computer Operations	285,638	337,674	315,326	22,348
IAM	(various)	Telecommunication Services	64,999	76,840	180,868	(104,028)
IAV	PUR	Surplus Property & Storage Operations	34,735	41,063	34,735	6,328
IAY	PUR	Mail/Courier Services	9,861	11,658	9,861	1,797
IBA	VHS	Fleet Management - Motor Pool	2,652	3,135	2,516	619
IBP	RMG	Risk Management (all funds)	31,305	37,008	35,049	1,959
ICB	VHS	Fleet Management - Garage	38,269	45,240	55,221	(9,981)
Enterprise Funds						
EAA	SWM	Solid Waste Management (all funds)	46,928	55,478	45,488	9,990
EAD	MCR	Arrowhead Regional Medical Center (all funds)	2,885	3,410	2,885	525
General Fund Operating Units						
AAA	ADS	Behavioral Health - Alcohol & Drug Services	2,289	2,706		2,706
AAA	APT	Airports Administration	123,357	145,830	128,957	16,873
AAA	ASR	Assessor-Recorder-Clerk	126,757	149,849	124,817	25,032
AAA	AWM	Agriculture/Weights & Measures	110,354	130,457	110,130	20,327
AAA	BDF	Board of Supervisors (all districts)	95,589	113,003	71,896	41,107

Facilities Management - Maintenance AAA-FMM (1st Allocation)

		Maintenance Services				
Fund	Dept		Base:	Allocation:	Credits	Total
			Job Costs	Base x 1.1822		
AAA	CBD	Clerk of the Board	11,449	13,535	34,321	(20,786)
AAA	CCM	County Museum	159,998	189,145	160,622	28,523
AAA	CCP	Regional Parks	11,206	13,248	11,206	2,042
AAA	CCS	California Children's Services				0
AAA	CTN	CTC - Court Judicial Benefits				0
AAA	DAT	District Attorney	382,320	451,969	382,389	69,580
AAA	DCS	Child Support Services	488	577	620	(43)
AAA	DPA	Human Services - Admin	17,222	20,359	18,140	2,219
AAA	EDF	Economic Development Function	22,468	26,561	23,535	3,026
AAA	EMC	Emergency Medical Care Costs				0
AAA	FLP	Drug Court Programs				0
AAA	GJY	Grand Jury	824	975	1,075	(100)
AAA	HCC	Health Care Costs				0
AAA	IDC	Indigent Defense				0
AAA	LIT	Litigation Proceeds and Uses				0
AAA	LNJ	Law and Justice Group			2,461	(2,461)
AAA	LUS	Land Use Services Department	104,752	123,836	116,355	7,481
AAA	MLH	Behavioral Health	123,210	145,656	125,051	20,605
AAA	OCH	HR - Ctr for Emp Hlth & Wellness				0
AAA	PBD	Public Defender	198,077	234,162	105,739	128,423
AAA	PGD	Public Guardian - Conservator	35,633	42,124	35,372	6,752
AAA	PHL	Public Health	243,128	287,420	253,735	33,685
AAA	PRB	Probation - Admin, Corr, & Det	1,295,830	1,531,896	1,196,863	335,033
AAA	ROV	Registrar of Voters	75,228	88,932	78,600	10,332
AAA	SCL	County Schools				0
AAA	SHR	Sheriff-Coroner/Public Administrator	1,775,854	2,099,370	1,791,707	307,663
AAA	SVR	Surveyor	17,548	20,745	16,554	4,191
AAA	TRC	Trial Court Funding				0
AAA	VAF	Veterans Affairs	13,464	15,916	19,159	(3,243)
Other Operating Units						
(various)	(various)	Brd-Gov'd Fire Districts (summary)				0
(various)	(various)	Brd-Gov'd Special Districts (summary)	22,462	26,554	21,346	5,208
(various)	(various)	Redevelopment Agency - RDA	1,958	2,314	5,619	(3,305)
(various)	RGP/RPR	EI Mirage Project				0
AAF	OOA	Aging and Adult Services (all funds)				0

Facilities Management - Maintenance AAA-FMM (1st Allocation)

Maintenance Services

Fund	Dept		Base: Allocation:		Credits	Total
			Job Costs	Base x 1.1822		
CJV	CIP	Capital Improvement Funds - All Funds	1,349,873	1,595,786	2,729,965	(1,134,179)
RFZ	097	Flood Control District (all zones)	52,923	62,564	57,096	5,468
RHH	498	IHSS Public Authority				0
RRC	903	Children & Families First Commission	331	391	331	60
RSC	HPS	Preschool Services	54,943	64,952	54,943	10,009
SAA	TRA	Transportation (all funds)	122,123	144,371	133,334	11,037
SAC	JOB	Workforce Development (all funds)	3,223	3,810	4,052	(242)
SAP	CLB	County Library	111,226	131,489	111,090	20,399
SFH	CAO	Disaster Recovery Fund				0
SKX	106	SBC Fire Protection District	42,317	50,026	50,542	(516)
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)				0
STD	905	Authority for the Handicapped				0
All Other						
(various)	(various)	All Other	1,109,310	1,311,399	1,114,090	197,309
(various)	(various)	Self-Gov'd Special Districts (summary)	10,304	12,182		12,182
MPA	500	Mojave Desert AQMD (all funds)				0
NFY	870	S A N B A G (all funds)	515	609	515	94
NGJ	875	Inland Library System (all funds)				0
NHY	890	L A F C O				0
NIA	900	Law Library				0
PAB	RET	Board of Retirement - Admin				0
Totals			8,942,127	10,571,156	10,276,979	294,177

Facilities Management - Maintenance AAA-FMM (2nd Allocation)

		Maintenance Services				
		Base: Allocation:				
Fund	Dept	Job Costs	Base x 0.0347	Total	Total Allocation	
Central Support Service Units						
AAA	ANE			0	5,777	
AAA	ATX			0	35,120	
AAA	CAO			0	16,926	
AAA	CCL			0	13,901	
AAA	FMC			0	31,191	
AAA	FMG			0	14,486	
AAA	FMM			0	43,458	
AAA	HRD/UNI			0	8,016	
AAA	PUR			0	3,883	
AAA	RPR/RNT			0	2,147	
AAA	SDD			0	21,255	
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	32,762	1,135	1,135	7,104
IAJ	(various)	IS - Computer Operations	285,638	9,897	9,897	32,245
IAM	(various)	Telecommunication Services	64,999	2,252	2,252	(101,775)
IAV	PUR	Surplus Property & Storage Operations	34,735	1,204	1,204	7,531
IAY	PUR	Mail/Courier Services	9,861	342	342	2,139
IBA	VHS	Fleet Management - Motor Pool	2,652	92	92	711
IBP	RMG	Risk Management (all funds)	31,305	1,085	1,085	3,044
ICB	VHS	Fleet Management - Garage	38,269	1,326	1,326	(8,655)
Enterprise Funds						
EAA	SWM	Solid Waste Management (all funds)	46,928	1,626	1,626	11,616
EAD	MCR	Arrowhead Regional Medical Center (all funds)	2,885	100	100	625
General Fund Operating Units						
AAA	ADS	Behavioral Health - Alcohol & Drug Services	2,289	79	79	2,785
AAA	APT	Airports Administration	123,357	4,274	4,274	21,147
AAA	ASR	Assessor-Recorder-Clerk	126,757	4,392	4,392	29,425
AAA	AWM	Agriculture/Weights & Measures	110,354	3,824	3,824	24,151
AAA	BDF	Board of Supervisors (all districts)	95,589	3,312	3,312	44,419

Facilities Management - Maintenance AAA-FMM (2nd Allocation)

		Maintenance Services				
		Base: Allocation:				
Fund	Dept	Job Costs	Base x 0.0347	Total	Total Allocation	
AAA	CBD	Clerk of the Board	11,449	397	397	(20,390)
AAA	CCM	County Museum	159,998	5,544	5,544	34,067
AAA	CCP	Regional Parks	11,206	388	388	2,430
AAA	CCS	California Children's Services			0	0
AAA	CTN	CTC - Court Judicial Benefits			0	0
AAA	DAT	District Attorney	382,320	13,247	13,247	82,827
AAA	DCS	Child Support Services	488	17	17	(26)
AAA	DPA	Human Services - Admin	17,222	597	597	2,816
AAA	EDF	Economic Development Function	22,468	779	779	3,805
AAA	EMC	Emergency Medical Care Costs			0	0
AAA	FLP	Drug Court Programs			0	0
AAA	GJY	Grand Jury	824	29	29	(72)
AAA	HCC	Health Care Costs			0	0
AAA	IDC	Indigent Defense			0	0
AAA	LIT	Litigation Proceeds and Uses			0	0
AAA	LNJ	Law and Justice Group			0	(2,461)
AAA	LUS	Land Use Services Department	104,752	3,630	3,630	11,110
AAA	MLH	Behavioral Health	123,210	4,269	4,269	24,875
AAA	OCH	HR - Ctr for Emp Hlth & Wellness			0	0
AAA	PBD	Public Defender	198,077	6,863	6,863	135,286
AAA	PGD	Public Guardian - Conservator	35,633	1,235	1,235	7,987
AAA	PHL	Public Health	243,128	8,424	8,424	42,109
AAA	PRB	Probation - Admin, Corr, & Det	1,295,830	44,901	44,901	379,934
AAA	ROV	Registrar of Voters	75,228	2,607	2,607	12,939
AAA	SCL	County Schools			0	0
AAA	SHR	Sheriff-Coroner/Public Administrator	1,775,854	61,534	61,534	369,197
AAA	SVR	Surveyor	17,548	608	608	4,799
AAA	TRC	Trial Court Funding			0	0
AAA	VAF	Veterans Affairs	13,464	467	467	(2,776)
Other Operating Units						
(various)	(various)	Brd-Gov'd Fire Districts (summary)			0	0
(various)	(various)	Brd-Gov'd Special Districts (summary)	22,462	778	778	5,987
(various)	(various)	Redevelopment Agency - RDA	1,958	68	68	(3,237)
(various)	RGP/RPR	EI Mirage Project			0	0
AAF	OOA	Aging and Adult Services (all funds)			0	0

Facilities Management - Maintenance AAA-FMM (2nd Allocation)

Maintenance Services

Base: Allocation:

Job Costs Base x
0.0347

Fund	Dept		Job Costs	Base x 0.0347	Total	Total Allocation
CJV	CIP	Capital Improvement Funds - All Funds	1,349,873	46,773	46,773	(1,087,406)
RFZ	097	Flood Control District (all zones)	52,923	1,834	1,834	7,302
RHH	498	IHSS Public Authority			0	0
RRC	903	Children & Families First Commission	331	11	11	72
RSC	HPS	Preschool Services	54,943	1,904	1,904	11,913
SAA	TRA	Transportation (all funds)	122,123	4,232	4,232	15,269
SAC	JOB	Workforce Development (all funds)	3,223	112	112	(131)
SAP	CLB	County Library	111,226	3,854	3,854	24,253
SFH	CAO	Disaster Recovery Fund			0	0
SKX	106	SBC Fire Protection District	42,317	1,466	1,466	950
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)			0	0
STD	905	Authority for the Handicapped			0	0
All Other						
(various)	(various)	All Other	1,109,310	38,438	38,438	235,747
(various)	(various)	Self-Gov'd Special Districts (summary)	10,304	357	357	12,539
MPA	500	Mojave Desert AQMD (all funds)			0	0
NFY	870	S A N B A G (all funds)	515	18	18	112
NGJ	875	Inland Library System (all funds)			0	0
NHY	890	L A F C O			0	0
NIA	900	Law Library			0	0
PAB	RET	Board of Retirement - Admin			0	0
Totals			8,378,587	290,320	290,320	584,498

HUMAN RESOURCES

AAA HRD/UNI

STATEMENT OF FUNCTION

Human Resources assists departments in acquiring, developing, and maintaining effective work forces. Human Resources maintains County employee records, conducts salary and job classifications, and offers personnel management and employee recruitment. Human Resources also administers the Employee Health and Wellness program, the Employee Benefits program, and unemployment claims.

The Civil Service Commission regulates the employee appeals process, makes final decisions on employee disciplinary actions and grievances, and investigates personnel operations and conditions of employment.

The Employee Relations Panel reviews matters concerning employee-employer relationships which include employee representation in elections, appeals on position classifications, investigation of grievances and unfair labor practices, and other special investigations.

DESCRIPTION OF COSTS

The costs allocated include:

- (1) Current Expenditures:
Salaries and employee benefits, services and supplies (net of abatements and encumbered amounts), interest on leased/purchased equipment, interfund charges, and payments on prior-year encumbrances;
- (2) Computer Software Depreciation Expense:
Straight-line method over 36 months of the acquisition cost of computer software;
Equipment Use Allowance:
6.67% of the acquisition cost of capitalized equipment;
- (3) Space Use Allowance: 2% of building acquisition costs; and
- (4) Unbilled Utilities Costs.

The Net Allocable Costs are distributed among all functions based on actual costs, and allocated to all benefiting entities as follows:

- (1) Personnel Services - total number of employees served;
- (2) Employee Benefits - total number of employees covered;
- (3) Unemployment Insurance costs - total costs of unemployment claims;
- (4) Civil Service Commission - total number of employees covered.

Revenues and program reimbursements for services provided by Human Resources are credited against the applicable entity's share of 1st Allocation costs.

Human Resources

1st Allocation

Details	Source Section	Amount
COSTS		
Current Expenditures	4	16,881,511
Computer Software Depreciation & Equipment Use	5	1,546
Space Use	7	38,018
Utilities	8	75,316
TOTAL ALLOCABLE		16,996,391
REVENUE		
Miscellaneous Revenue		31
		31
NET ALLOCABLE		16,996,360

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0069	Less: Unallocated Costs	Less: Program Reimbursement
Personnel Services	5,749,392	5,788,942	0	235,607
Employee Benefits	5,827,693	5,867,782	0	3,635,423
Unemployment Insurance	4,421,323	4,451,737	0	0
Civil Service Commission	162,612	163,731	0	36,782
Commuter Services	534,581	538,258	538,258	0
HRD Admin. Support - OCH	185,910	185,910	185,910	0
TOTALS	16,881,511	16,996,360	724,168	3,907,812

Human Resources

2nd Allocation

Fund	Dept	Description	Amount
AAA	ANE	Architecture & Engineering	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	59,693
AAA	CAO	County Administrative Office	31,033
AAA	CCL	County Counsel	230,203
AAA	FMC	Facilities Management - Custodial	(127)
AAA	FMG	Facilities Management - Grounds	1,445
AAA	FMM	Facilities Management - Maintenance	8,016
AAA	HRD/UNI	Human Resources	70,309
AAA	PUR	Purchasing	1,809
AAA	RPR/RNT	Real Estate Services/Rent	0
AAA	SDD	IS - Systems Development	433,274
TOTAL ALLOCABLE			835,655

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.0501	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
5,553,335	287,771	287,771	No. of Emps. Served
2,232,359	291,690	291,690	No. of Emps. Covered
4,451,737	221,298	221,298	UI Costs
126,949	8,139	8,139	No. of CSC-covered emps.
0	26,757	0	Not Allocated
0	0	0	Not Allocated
12,364,380	835,655	808,898	

Human Resources AAA-HRD/UNI (1st Allocation)

Fund	Dept		Civil Service Comm		Employee Benefits	
			No. of CSC- covered emps.	Base x 8.2072	No. of Emps. Covered	Base x 113.4471
Central Support Service Units						
AAA	ANE	Architecture & Engineering	16	129	16	1,798
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	303	2,483	316	35,835
AAA	CAO	County Administrative Office	25	207	29	3,290
AAA	CCL	County Counsel	83	680	89	10,136
AAA	FMC	Facilities Management - Custodial	41	334	41	4,623
AAA	FMG	Facilities Management - Grounds	19	158	19	2,179
AAA	FMM	Facilities Management - Maintenance	56	456	56	6,310
AAA	HRD/UNI	Human Resources	109	896	109	12,388
AAA	PUR	Purchasing	16	129	16	1,780
AAA	RPR/RNT	Real Estate Services/Rent	22	177	22	2,452
AAA	SDD	IS - Systems Development	92	756	92	10,489
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	19	153	19	2,121
IAJ	(various)	IS - Computer Operations	122	1,005	123	13,980
IAM	(various)	Telecommunication Services	87	709	89	10,136
IAV	PUR	Surplus Property & Storage Operations	2	16	2	227
IAY	PUR	Mail/Courier Services	27	223	27	3,089
IBA	VHS	Fleet Management - Motor Pool	4	33	4	454
IBP	RMG	Risk Management (all funds)	61	501	61	6,920
ICB	VHS	Fleet Management - Garage	74	606	74	8,382
Enterprise Funds						
EAA	SWM	Solid Waste Management (all funds)	88	722	88	9,979
EAD	MCR	Arrowhead Regional Medical Center (all funds)	2,106	17,280	2,725	309,178
General Fund Operating Units						
AAA	ADS	Behavioral Health - Alcohol & Drug Services				
AAA	APT	Airports Administration	25	209	25	2,889
AAA	ASR	Assessor-Recorder-Clerk	193	1,586	194	22,036
AAA	AWM	Agriculture/Weights & Measures	58	478	62	7,003
AAA	BDF	Board of Supervisors (all districts)	5	41	57	6,453

Human Resources AAA-HRD/UNI (1st Allocation)

Personnel Svcs		Unemployment Ins		Credits	Total
Base:	Allocation:	Base:	Allocation:		
No. of Emps. Served	Base x 304.1744	UI Costs	Base x 1.1233		
16	4,820	5,132	5,765		12,511
316	96,082	56,236	63,167	155,700	41,868
29	8,821				12,318
89	27,177	8,471	9,515		47,508
41	12,396	5,031	5,651		23,005
19	5,842	10,155	11,407		19,585
56	16,918	3,150	3,538		27,222
109	33,214	21,199	23,812		70,309
16	4,773				6,682
22	6,575				9,204
92	28,124	1,666	1,871	54,968	(13,726)
19	5,686				7,960
123	37,484	8,786	9,869	65,964	(3,626)
89	27,177	12,244	13,753	50,576	1,199
2	608				852
27	8,283	3,116	3,501		15,096
4	1,217				1,703
61	18,555	5,711	6,415	15,800	16,591
74	22,474	10,291	11,559		43,022
88	26,756	4,732	5,315		42,772
2,725	828,969	384,545	431,945	438,500	1,148,872
		14,083	15,819		15,819
25	7,745	11,460	12,873		23,715
194	59,082	24,288	27,282		109,986
62	18,777				26,258
57	17,303	38,595	43,352		67,150

Human Resources AAA-HRD/UNI (1st Allocation)

Fund	Dept		Civil Service Comm		Employee Benefits	
			Base: No. of CSC- covered emps.	Allocation: Base x 8.2072	Base: No. of Emps. Covered	Allocation: Base x 113.4471
AAA	CBD	Clerk of the Board	13	110	15	1,680
AAA	CCM	County Museum	29	240	46	5,192
AAA	CCP	Regional Parks	83	682	158	17,907
AAA	CCS	California Children's Services	141	1,156	141	15,979
AAA	CTN	CTC - Court Judicial Benefits				
AAA	DAT	District Attorney	486	3,991	486	55,166
AAA	DCS	Child Support Services	419	3,440	419	47,547
AAA	DPA	Human Services - Admin	3,702	30,377	4,324	490,467
AAA	EDF	Economic Development Function	43	351	44	5,040
AAA	EMC	Emergency Medical Care Costs				
AAA	FLP	Drug Court Programs				
AAA	GJY	Grand Jury				
AAA	HCC	Health Care Costs	2	16	2	227
AAA	IDC	Indigent Defense				
AAA	LIT	Litigation Proceeds and Uses				
AAA	LNJ	Law and Justice Group	1	8	1	113
AAA	LUS	Land Use Services Department	92	763	97	11,113
AAA	MLH	Behavioral Health	716	5,880	766	87,014
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	9	74	11	1,248
AAA	PBD	Public Defender	214	1,759	238	26,992
AAA	PGD	Public Guardian - Conservator	19	155	19	2,138
AAA	PHL	Public Health	645	5,291	669	75,883
AAA	PRB	Probation - Admin, Corr, & Det	1,049	8,610	1,054	119,599
AAA	ROV	Registrar of Voters	27	219	27	3,024
AAA	SCL	County Schools				
AAA	SHR	Sheriff-Coroner/Public Administrator	3,092	25,379	3,490	395,904
AAA	SVR	Surveyor	33	270	34	3,848
AAA	TRC	Trial Court Funding				
AAA	VAF	Veterans Affairs	17	142	17	1,968
Other Operating Units						
(various)	(various)	Brd-Gov'd Fire Districts (summary)			13	1,422
(various)	(various)	Brd-Gov'd Special Districts (summary)			183	20,538
(various)	(various)	Redevelopment Agency - RDA	8	65	8	899
(various)	RGP/RPR	EI Mirage Project				
AAF	OOA	Aging and Adult Services (all funds)	38	316	102	11,572

Human Resources AAA-HRD/UNI (1st Allocation)

Personnel Svcs		Unemployment Ins		Credits	Total
Base:	Allocation:	Base:	Allocation:		
No. of Emps. Served	Base x 304.1744	UI Costs	Base x 1.1233		
15	4,504				6,294
46	13,922	24,947	28,022		47,376
158	48,013	45,772	51,414	569	117,446
141	42,842	14,042	15,772		75,749
					0
486	147,911	28,178	31,651		238,718
419	127,484	105,402	118,394	132,920	163,946
4,324	1,315,040	510,641	573,584	1,223,494	1,185,973
44	13,512	32,888	36,942		55,845
					0
					0
					0
2	608				852
					0
					0
1	304				426
97	29,797	59,091	66,375		108,049
766	233,302	172,591	193,865	404,100	115,961
11	3,346				4,668
238	72,370	89,857	100,933		202,054
19	5,733	11,180	12,558		20,583
669	203,458	206,808	232,299	171,500	345,431
1,054	320,670	326,934	367,233	176,811	639,301
27	8,107	16,296	18,305		29,655
					0
3,490	1,061,499	252,159	283,241	171,500	1,594,523
34	10,319	11,700	13,142		27,579
					0
17	5,276				7,386
					1,422
		1,577	1,771		22,310
8	2,410				3,374
					0
102	31,026	8,340	9,368		52,281

Human Resources AAA-HRD/UNI (1st Allocation)

Fund	Dept		Civil Service Comm		Employee Benefits	
			No. of CSC- covered emps.	Base: Allocation: Base x 8.2072	No. of Emps. Covered	Base: Allocation: Base x 113.4471
CJV	CIP	Capital Improvement Funds - All Funds				
RFZ	097	Flood Control District (all zones)	148	1,216	156	17,720
RHH	498	IHSS Public Authority			25	2,858
RRC	903	Children & Families First Commission			25	2,827
RSC	HPS	Preschool Services	65	534	705	79,928
SAA	TRA	Transportation (all funds)	302	2,478	332	37,699
SAC	JOB	Workforce Development (all funds)	84	689	116	13,182
SAP	CLB	County Library	313	2,570	334	37,926
SFH	CAO	Disaster Recovery Fund				
SKX	106	SBC Fire Protection District			1,128	128,038
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	18	147	23	2,566
STD	905	Authority for the Handicapped				
All Other						
(various)	(various)	All Other	1	7	21	2,382
(various)	(various)	Self-Gov'd Special Districts (summary)				
MPA	500	Mojave Desert AQMD (all funds)				
NFY	870	S A N B A G (all funds)			45	5,149
NGJ	875	Inland Library System (all funds)			3	297
NHY	890	L A F C O			5	563
NIA	900	Law Library				
PAB	RET	Board of Retirement - Admin	6	46	41	4,616
Totals			15,468	126,949	19,678	2,232,359

Human Resources AAA-HRD/UNI (1st Allocation)

Personnel Svcs		Unemployment Ins		Credits	Total
Base:	Allocation:	Base:	Allocation:		
No. of Emps. Served	Base x 304.1744	UI Costs	Base x 1.1233		
					0
156	47,510	56,593	63,569	171,500	(41,486)
		24,027	26,989		29,847
25	7,581	10,350	11,626	1,290	20,744
705	214,303	886,239	995,479	87,700	1,202,544
332	101,080	267,928	300,954		442,210
116	35,343	25,367	28,494		77,708
334	101,688	33,958	38,144		180,329
					0
		4,490	5,044	109,232	23,850
23	6,879				9,592
					0
1	268	106,973	120,159		122,817
					0
					0
					5,149
					297
					563
					0
41	12,378				17,040
18,256	5,553,335	3,963,219	4,451,737	3,432,124	8,932,256

Human Resources AAA-HRD/UNI (2nd Allocation)

Fund	Dept		Civil Service Comm		Employee Benefits	
			No. of CSC-covered emps.	Base x 0.5542	No. of Emps. Covered	Base x 15.4555
Central Support Service Units						
AAA	ANE	Architecture & Engineering				
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector				
AAA	CAO	County Administrative Office				
AAA	CCL	County Counsel				
AAA	FMC	Facilities Management - Custodial				
AAA	FMG	Facilities Management - Grounds				
AAA	FMM	Facilities Management - Maintenance				
AAA	HRD/UNI	Human Resources				
AAA	PUR	Purchasing				
AAA	RPR/RNT	Real Estate Services/Rent				
AAA	SDD	IS - Systems Development				
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	19	10	19	289
IAJ	(various)	IS - Computer Operations	122	68	123	1,905
IAM	(various)	Telecommunication Services	87	48	89	1,381
IAV	PUR	Surplus Property & Storage Operations	2	1	2	31
IAY	PUR	Mail/Courier Services	27	15	27	421
IBA	VHS	Fleet Management - Motor Pool	4	2	4	62
IBP	RMG	Risk Management (all funds)	61	34	61	943
ICB	VHS	Fleet Management - Garage	74	41	74	1,142
Enterprise Funds						
EAA	SWM	Solid Waste Management (all funds)	88	49	88	1,359
EAD	MCR	Arrowhead Regional Medical Center (all funds)	2,106	1,167	2,725	42,121
General Fund Operating Units						
AAA	ADS	Behavioral Health - Alcohol & Drug Services				
AAA	APT	Airports Administration	25	14	25	394
AAA	ASR	Assessor-Recorder-Clerk	193	107	194	3,002
AAA	AWM	Agriculture/Weights & Measures	58	32	62	954
AAA	BDF	Board of Supervisors (all districts)	5	3	57	879

Human Resources AAA-HRD/UNI (2nd Allocation)

Personnel Svcs		Unemployment Ins		Total	Total Allocation
Base:	Allocation:	Base:	Allocation:		
No. of Emps. Served	Base x 16.4888	UI Costs	Base x 0.0574		
				0	12,511
				0	41,868
				0	12,318
				0	47,508
				0	23,005
				0	19,585
				0	27,222
				0	70,309
				0	6,682
				0	9,204
				0	(13,726)
19	308			607	8,567
123	2,032	8,786	505	4,509	883
89	1,473	12,244	703	3,605	4,804
2	33			65	917
27	449	3,116	179	1,064	16,160
4	66			130	1,833
61	1,006	5,711	328	2,310	18,901
74	1,218	10,291	591	2,992	46,014
88	1,450	4,732	272	3,130	45,902
2,725	44,937	384,545	22,091	110,316	1,259,188
		14,083	809	809	16,628
25	420	11,460	658	1,486	25,201
194	3,203	24,288	1,395	7,707	117,693
62	1,018			2,004	28,262
57	938	38,595	2,217	4,037	71,187

Human Resources AAA-HRD/UNI (2nd Allocation)

Fund	Dept		Civil Service Comm		Employee Benefits	
			Base: No. of CSC- covered emps.	Allocation: Base x 0.5542	Base: No. of Emps. Covered	Allocation: Base x 15.4555
AAA	CBD	Clerk of the Board	13	7	15	229
AAA	CCM	County Museum	29	16	46	707
AAA	CCP	Regional Parks	83	46	158	2,440
AAA	CCS	California Children's Services	141	78	141	2,177
AAA	CTN	CTC - Court Judicial Benefits				
AAA	DAT	District Attorney	486	269	486	7,516
AAA	DCS	Child Support Services	419	232	419	6,478
AAA	DPA	Human Services - Admin	3,702	2,051	4,324	66,819
AAA	EDF	Economic Development Function	43	24	44	687
AAA	EMC	Emergency Medical Care Costs				
AAA	FLP	Drug Court Programs				
AAA	GJY	Grand Jury				
AAA	HCC	Health Care Costs	2	1	2	31
AAA	IDC	Indigent Defense				
AAA	LIT	Litigation Proceeds and Uses				
AAA	LNJ	Law and Justice Group	1	1	1	15
AAA	LUS	Land Use Services Department	92	52	97	1,514
AAA	MLH	Behavioral Health	716	397	766	11,854
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	9	5	11	170
AAA	PBD	Public Defender	214	119	238	3,677
AAA	PGD	Public Guardian - Conservator	19	10	19	291
AAA	PHL	Public Health	645	357	669	10,338
AAA	PRB	Probation - Admin, Corr, & Det	1,049	581	1,054	16,294
AAA	ROV	Registrar of Voters	27	15	27	412
AAA	SCL	County Schools				
AAA	SHR	Sheriff-Coroner/Public Administrator	3,092	1,714	3,490	53,936
AAA	SVR	Surveyor	33	18	34	524
AAA	TRC	Trial Court Funding				
AAA	VAF	Veterans Affairs	17	10	17	268
Other Operating Units						
(various)	(various)	Brd-Gov'd Fire Districts (summary)			13	194
(various)	(various)	Brd-Gov'd Special Districts (summary)			183	2,798
(various)	(various)	Redevelopment Agency - RDA	8	4	8	122
(various)	RGP/RPR	EI Mirage Project				
AAF	OOA	Aging and Adult Services (all funds)	38	21	102	1,576

Human Resources AAA-HRD/UNI (2nd Allocation)

Personnel Svcs		Unemployment Ins		Total	Total Allocation
Base:	Allocation:	Base:	Allocation:		
No. of Emps. Served	Base x 16.4888	UI Costs	Base x 0.0574		
15	244			480	6,775
46	755	24,947	1,433	2,911	50,288
158	2,603	45,772	2,629	7,718	125,164
141	2,322	14,042	807	5,384	81,133
				0	0
486	8,018	28,178	1,619	17,422	256,140
419	6,911	105,402	6,055	19,676	183,621
4,324	71,286	510,641	29,335	169,491	1,355,464
44	732	32,888	1,889	3,332	59,177
				0	0
				0	0
				0	0
2	33			65	917
				0	0
				0	0
1	16			32	458
97	1,615	59,091	3,395	6,575	114,624
766	12,647	172,591	9,915	34,813	150,774
11	181			356	5,024
238	3,923	89,857	5,162	12,881	214,935
19	311	11,180	642	1,255	21,838
669	11,029	206,808	11,881	33,605	379,035
1,054	17,383	326,934	18,782	53,040	692,341
27	439	16,296	936	1,802	31,457
				0	0
3,490	57,542	252,159	14,486	127,678	1,722,200
34	559	11,700	672	1,774	29,353
				0	0
17	286			564	7,950
				194	1,616
		1,577	91	2,889	25,198
8	131			257	3,631
				0	0
102	1,682	8,340	479	3,759	56,040

Human Resources AAA-HRD/UNI (2nd Allocation)

Fund	Dept		Civil Service Comm		Employee Benefits	
			No. of CSC- covered emps.	Base: Allocation: Base x 0.5542	No. of Emps. Covered	Base: Allocation: Base x 15.4555
CJV	CIP	Capital Improvement Funds - All Funds				
RFZ	097	Flood Control District (all zones)	148	82	156	2,414
RHH	498	IHSS Public Authority			25	389
RRC	903	Children & Families First Commission			25	385
RSC	HPS	Preschool Services	65	36	705	10,889
SAA	TRA	Transportation (all funds)	302	167	332	5,136
SAC	JOB	Workforce Development (all funds)	84	47	116	1,796
SAP	CLB	County Library	313	174	334	5,167
SFH	CAO	Disaster Recovery Fund				
SKX	106	SBC Fire Protection District			1,128	17,443
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	18	10	23	350
STD	905	Authority for the Handicapped				
All Other						
(various)	(various)	All Other	1		21	325
(various)	(various)	Self-Gov'd Special Districts (summary)				
MPA	500	Mojave Desert AQMD (all funds)				
NFY	870	S A N B A G (all funds)			45	701
NGJ	875	Inland Library System (all funds)			3	40
NHY	890	L A F C O			5	77
NIA	900	Law Library				
PAB	RET	Board of Retirement - Admin	6	3	41	629
Totals			14,686	8,139	18,873	291,690

Human Resources AAA-HRD/UNI (2nd Allocation)

Personnel Svcs		Unemployment Ins			
Base:	Allocation:	Base:	Allocation:		
No. of Emps. Served	Base x 16.4888	UI Costs	Base x 0.0574	Total	Total Allocation
				0	0
156	2,575	56,593	3,251	8,323	(33,164)
		24,027	1,380	1,770	31,616
25	411	10,350	595	1,391	22,135
705	11,617	886,239	50,912	73,454	1,275,998
332	5,479	267,928	15,392	26,174	468,385
116	1,916	25,367	1,457	5,216	82,923
334	5,512	33,958	1,951	12,804	193,132
				0	0
		4,490	258	17,701	41,551
23	373			732	10,324
				0	0
1	15	106,973	6,145	6,485	129,302
				0	0
				0	0
				701	5,850
				40	337
				77	640
				0	0
41	671			1,303	18,343
17,451	287,771	3,852,179	221,298	808,898	9,741,154

PURCHASING

AAA PUR

STATEMENT OF FUNCTION

Purchasing serves as the central procurement point for equipment, services and supplies required by County departments and Board-governed special districts. Purchasing is also responsible for the storage, redistribution, and disposal of surplus equipment and supplies.

DESCRIPTION OF COSTS

The costs allocated include:

- (1) Current Expenditures:
Salaries and employee benefits, services and supplies (net of abatements and encumbered amounts), interest on leased/purchased equipment, interfund charges, and payments on prior-year encumbrances;
- (2) Computer Software Depreciation Expense:
Straight-line method over 36 months of the acquisition cost of computer software;
Equipment Use Allowance:
6.67% of the acquisition cost of capitalized equipment;
- (3) Space Use Allowance: 2% of building acquisition costs; and
- (4) Unbilled Utilities Costs.

Miscellaneous revenue is then deducted from these costs to determine the 1st Allocation Net Allocable.

Net Allocable Costs are allocated to all benefiting entities based on the total number of purchase requisitions and resulting purchase orders processed for each entity.

Revenues and program reimbursements for services provided by Purchasing are credited against the applicable entity's share of allocable costs.

Purchasing**1st Allocation**

Details	Source Section	Amount
COSTS		
Current Expenditures	4	1,577,145
Computer Software Depreciation & Equipment Use	5	1,819
Space Use	7	7,647
Utilities	8	14,760
TOTAL ALLOCABLE		1,601,370
REVENUE		
Miscellaneous Revenue		54
		54
NET ALLOCABLE		1,601,317

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0153	Less: Unallocated Costs	Less: Program Reimbursement
Purchasing Services	1,577,145	1,601,317	0	768,746
TOTALS	1,577,145	1,601,317	0	768,746

Purchasing**2nd Allocation**

Fund	Dept	Description	Amount
AAA	ANE	Architecture & Engineering	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	48,250
AAA	CAO	County Administrative Office	4,460
AAA	CCL	County Counsel	40,650
AAA	FMC	Facilities Management - Custodial	(214)
AAA	FMG	Facilities Management - Grounds	1,317
AAA	FMM	Facilities Management - Maintenance	3,883
AAA	HRD/UNI	Human Resources	6,682
AAA	PUR	Purchasing	723
AAA	RPR/RNT	Real Estate Services/Rent	0
AAA	SDD	IS - Systems Development	66,067
TOTAL ALLOCABLE			171,818

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.1089	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
832,570	171,818	171,818	No.of Purch.Trans.
832,570	171,818	171,818	

Purchasing AAA-PUR (1st Allocation)

		Purchasing Services			
		Base: Allocation:			
Fund	Dept	No.of Purch.Trans	Base x 60.2875	Credits	Total
Central Support Service Units					
AAA	ANE	Architecture & Engineering	10	603	603
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	666	40,151	40,151
AAA	CAO	County Administrative Office	36	2,170	2,170
AAA	CCL	County Counsel	130	7,837	7,837
AAA	FMC	Facilities Management - Custodial	19	1,145	1,145
AAA	FMG	Facilities Management - Grounds	47	2,834	2,834
AAA	FMM	Facilities Management - Maintenance	142	8,561	8,561
AAA	HRD/UNI	Human Resources	30	1,809	1,809
AAA	PUR	Purchasing	12	723	723
AAA	RPR/RNT	Real Estate Services/Rent	16	965	965
AAA	SDD	IS - Systems Development	38	2,291	2,291
Operating Units					
Internal Service Funds					
IAG	PUR	Printing Services	36	2,170	2,170
IAJ	(various)	IS - Computer Operations	644	38,825	38,825
IAM	(various)	Telecommunication Services	672	40,513	40,513
IAV	PUR	Surplus Property & Storage Operations			0
IAY	PUR	Mail/Courier Services	10	603	603
IBA	VHS	Fleet Management - Motor Pool	190	11,455	11,455
IBP	RMG	Risk Management (all funds)	72	4,341	4,341
ICB	VHS	Fleet Management - Garage	26	1,567	1,567
Enterprise Funds					
EAA	SWM	Solid Waste Management (all funds)	166	10,008	10,008
EAD	MCR	Arrowhead Regional Medical Center (all funds)	690	41,598	41,598
General Fund Operating Units					
AAA	ADS	Behavioral Health - Alcohol & Drug Services			0
AAA	APT	Airports Administration	82	4,944	4,944
AAA	ASR	Assessor-Recorder-Clerk	226	13,625	13,625
AAA	AWM	Agriculture/Weights & Measures	14	844	844
AAA	BDF	Board of Supervisors (all districts)	12	723	723

Purchasing AAA-PUR (1st Allocation)

		Purchasing Services			
		Base:	Allocation:		
Fund	Dept	No.of Purch.Trans	Base x 60.2875	Credits	
				Total	
AAA	CBD	Clerk of the Board	8	482	482
AAA	CCM	County Museum	20	1,206	1,206
AAA	CCP	Regional Parks	436	26,285	26,285
AAA	CCS	California Children's Services			0
AAA	CTN	CTC - Court Judicial Benefits			0
AAA	DAT	District Attorney	100	6,029	6,029
AAA	DCS	Child Support Services	92	5,546	5,546
AAA	DPA	Human Services - Admin	1,216	73,310	73,310
AAA	EDF	Economic Development Function	888	53,535	53,535
AAA	EMC	Emergency Medical Care Costs			0
AAA	FLP	Drug Court Programs			0
AAA	GJY	Grand Jury			0
AAA	HCC	Health Care Costs			0
AAA	IDC	Indigent Defense			0
AAA	LIT	Litigation Proceeds and Uses	12	723	723
AAA	LNJ	Law and Justice Group			0
AAA	LUS	Land Use Services Department	146	8,802	8,802
AAA	MLH	Behavioral Health	290	17,483	17,483
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	10	603	603
AAA	PBD	Public Defender	120	7,234	7,234
AAA	PGD	Public Guardian - Conservator	12	723	723
AAA	PHL	Public Health	530	31,952	31,952
AAA	PRB	Probation - Admin, Corr, & Det	196	11,816	11,816
AAA	ROV	Registrar of Voters	62	3,738	3,738
AAA	SCL	County Schools			0
AAA	SHR	Sheriff-Coroner/Public Administrator	1,616	97,425	97,425
AAA	SVR	Surveyor			0
AAA	TRC	Trial Court Funding			0
AAA	VAF	Veterans Affairs	14	844	844
Other Operating Units					
(various)	(various)	Brd-Gov'd Fire Districts (summary)	56	3,376	3,376
(various)	(various)	Brd-Gov'd Special Districts (summary)	464	27,973	27,973
(various)	(various)	Redevelopment Agency - RDA	40	2,411	2,411
(various)	RGP/RPR	EI Mirage Project			0
AAF	OOA	Aging and Adult Services (all funds)	24	1,447	1,447

Purchasing AAA-PUR (1st Allocation)

		Purchasing Services			
		Base:	Allocation:		
Fund	Dept	No.of Purch.Trans	Base x 60.2875	Credits	Total
CJV	CIP	Capital Improvement Funds - All Funds	798	48,109	48,109
RFZ	097	Flood Control District (all zones)	382	23,030	23,030
RHH	498	IHSS Public Authority			0
RRC	903	Children & Families First Commission			0
RSC	HPS	Preschool Services	502	30,264	30,264
SAA	TRA	Transportation (all funds)	418	25,200	25,200
SAC	JOB	Workforce Development (all funds)	462	27,853	27,853
SAP	CLB	County Library	228	13,746	13,746
SFH	CAO	Disaster Recovery Fund			0
SKX	106	SBC Fire Protection District	540	32,555	32,555
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	78	4,702	4,702
STD	905	Authority for the Handicapped			0
All Other					
(various)	(various)	All Other	42	2,532	2,532
(various)	(various)	Self-Gov'd Special Districts (summary)	16	965	965
MPA	500	Mojave Desert AQMD (all funds)			0
NFY	870	S A N B A G (all funds)			0
NGJ	875	Inland Library System (all funds)			0
NHY	890	L A F C O	6	362	362
NIA	900	Law Library			0
PAB	RET	Board of Retirement - Admin			0
Totals			13,810	832,570	832,570

Purchasing AAA-PUR (2nd Allocation)

		Purchasing Services			
		Base:	Allocation:		
Fund	Dept	No.of Purch.Trans.	Base x 13.5675	Total	Total Allocation
Central Support Service Units					
AAA	ANE	Architecture & Engineering		0	603
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector		0	40,151
AAA	CAO	County Administrative Office		0	2,170
AAA	CCL	County Counsel		0	7,837
AAA	FMC	Facilities Management - Custodial		0	1,145
AAA	FMG	Facilities Management - Grounds		0	2,834
AAA	FMM	Facilities Management - Maintenance		0	8,561
AAA	HRD/UNI	Human Resources		0	1,809
AAA	PUR	Purchasing		0	723
AAA	RPR/RNT	Real Estate Services/Rent		0	965
AAA	SDD	IS - Systems Development		0	2,291
Operating Units					
Internal Service Funds					
IAG	PUR	Printing Services	36	488	488
IAJ	(various)	IS - Computer Operations	644	8,737	8,737
IAM	(various)	Telecommunication Services	672	9,117	9,117
IAV	PUR	Surplus Property & Storage Operations		0	0
IAY	PUR	Mail/Courier Services	10	136	136
IBA	VHS	Fleet Management - Motor Pool	190	2,578	2,578
IBP	RMG	Risk Management (all funds)	72	977	977
ICB	VHS	Fleet Management - Garage	26	353	353
Enterprise Funds					
EAA	SWM	Solid Waste Management (all funds)	166	2,252	2,252
EAD	MCR	Arrowhead Regional Medical Center (all funds)	690	9,362	9,362
General Fund Operating Units					
AAA	ADS	Behavioral Health - Alcohol & Drug Services		0	0
AAA	APT	Airports Administration	82	1,113	1,113
AAA	ASR	Assessor-Recorder-Clerk	226	3,066	3,066
AAA	AWM	Agriculture/Weights & Measures	14	190	190
AAA	BDF	Board of Supervisors (all districts)	12	163	163

Purchasing AAA-PUR (2nd Allocation)

		Purchasing Services				
		Base: Allocation:				
Fund	Dept	No.of Purch.Trans.	Base x 13.5675	Total	Total Allocation	
AAA	CBD	Clerk of the Board	8	109	109	591
AAA	CCM	County Museum	20	271	271	1,477
AAA	CCP	Regional Parks	436	5,915	5,915	32,201
AAA	CCS	California Children's Services			0	0
AAA	CTN	CTC - Court Judicial Benefits			0	0
AAA	DAT	District Attorney	100	1,357	1,357	7,385
AAA	DCS	Child Support Services	92	1,248	1,248	6,795
AAA	DPA	Human Services - Admin	1,216	16,498	16,498	89,808
AAA	EDF	Economic Development Function	888	12,048	12,048	65,583
AAA	EMC	Emergency Medical Care Costs			0	0
AAA	FLP	Drug Court Programs			0	0
AAA	GJY	Grand Jury			0	0
AAA	HCC	Health Care Costs			0	0
AAA	IDC	Indigent Defense			0	0
AAA	LIT	Litigation Proceeds and Uses	12	163	163	886
AAA	LNJ	Law and Justice Group			0	0
AAA	LUS	Land Use Services Department	146	1,981	1,981	10,783
AAA	MLH	Behavioral Health	290	3,935	3,935	21,418
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	10	136	136	739
AAA	PBD	Public Defender	120	1,628	1,628	8,863
AAA	PGD	Public Guardian - Conservator	12	163	163	886
AAA	PHL	Public Health	530	7,191	7,191	39,143
AAA	PRB	Probation - Admin, Corr, & Det	196	2,659	2,659	14,476
AAA	ROV	Registrar of Voters	62	841	841	4,579
AAA	SCL	County Schools			0	0
AAA	SHR	Sheriff-Coroner/Public Administrator	1,616	21,925	21,925	119,350
AAA	SVR	Surveyor			0	0
AAA	TRC	Trial Court Funding			0	0
AAA	VAF	Veterans Affairs	14	190	190	1,034
Other Operating Units						
(various)	(various)	Brd-Gov'd Fire Districts (summary)	56	760	760	4,136
(various)	(various)	Brd-Gov'd Special Districts (summary)	464	6,295	6,295	34,269
(various)	(various)	Redevelopment Agency - RDA	40	543	543	2,954
(various)	RGP/RPR	EI Mirage Project			0	0
AAF	OOA	Aging and Adult Services (all funds)	24	326	326	1,773

Purchasing AAA-PUR (2nd Allocation)

Purchasing Services						
Base: Allocation:						
Fund	Dept		No.of Purch.Trans.	Base x 13.5675	Total	Total Allocation
CJV	CIP	Capital Improvement Funds - All Funds	798	10,827	10,827	58,936
RFZ	097	Flood Control District (all zones)	382	5,183	5,183	28,213
RHH	498	IHSS Public Authority			0	0
RRC	903	Children & Families First Commission			0	0
RSC	HPS	Preschool Services	502	6,811	6,811	37,075
SAA	TRA	Transportation (all funds)	418	5,671	5,671	30,871
SAC	JOB	Workforce Development (all funds)	462	6,268	6,268	34,121
SAP	CLB	County Library	228	3,093	3,093	16,839
SFH	CAO	Disaster Recovery Fund			0	0
SKX	106	SBC Fire Protection District	540	7,326	7,326	39,882
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	78	1,058	1,058	5,761
STD	905	Authority for the Handicapped			0	0
All Other						
(various)	(various)	All Other	42	570	570	3,102
(various)	(various)	Self-Gov'd Special Districts (summary)	16	217	217	1,182
MPA	500	Mojave Desert AQMD (all funds)			0	0
NFY	870	S A N B A G (all funds)			0	0
NGJ	875	Inland Library System (all funds)			0	0
NHY	890	L A F C O	6	81	81	443
NIA	900	Law Library			0	0
PAB	RET	Board of Retirement - Admin			0	0
Totals			12,664	171,818	171,818	1,004,389

REAL ESTATE SERVICES

AAA RPR/RNT

STATEMENT OF FUNCTION

Real Estate Services is responsible for managing real property rented and purchased for County projects and facilities. Services include appraisals, acquisitions and relocation assistance. Real Estate Services negotiates and recommends land leases, rentals, sales and purchases, and disposes of all real property deemed to be surplus.

DESCRIPTION OF COSTS

The costs allocated include:

- (1) Current Expenditures:
Salaries and employee benefits, services and supplies (net of abatements and encumbered amounts), interest on leased/purchased equipment, interfund charges, and payments on prior-year encumbrances;
- (2) Computer Software Depreciation Expense:
Straight-line method over 36 months of the acquisition cost of computer software;
Equipment Use Allowance:
6.67% of the acquisition cost of capitalized equipment;
- (3) Space Use Allowance: 2% of building acquisition costs; and
- (4) Unbilled Utilities Costs.

The Net Allocable amount is allocated to all benefiting entities based on job costs. Real Estate Services job costs are charged to specific job numbers, and then to the benefiting entities. Job costs for buildings with multiple occupants are allocated based on square footage.

Revenues and program reimbursements for services provided by Real Estate Services are credited against the applicable entity's share of 1st Allocation costs.

Real Estate Services/Rent

1st Allocation

Details	Source Section	Amount
COSTS		
Current Expenditures	4	2,290,235
Space Use	7	9,104
Utilities	8	15,704
TOTAL ALLOCABLE		2,315,043
REVENUE		
Miscellaneous Revenue		149
		149
NET ALLOCABLE		2,314,894

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0108	Less: Unallocated Costs	Less: Program Reimbursement
Real Estate Services	2,290,235	2,314,894	0	0
TOTALS	2,290,235	2,314,894	0	0

Real Estate Services/Rent

2nd Allocation

Fund	Dept	Description	Amount
AAA	ANE	Architecture & Engineering	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	34,208
AAA	CAO	County Administrative Office	6,143
AAA	CCL	County Counsel	28,045
AAA	FMC	Facilities Management - Custodial	(84)
AAA	FMG	Facilities Management - Grounds	776
AAA	FMM	Facilities Management - Maintenance	2,147
AAA	HRD/UNI	Human Resources	9,204
AAA	PUR	Purchasing	965
AAA	RPR/RNT	Real Estate Services/Rent	2,312
AAA	SDD	IS - Systems Development	23,621
TOTAL ALLOCABLE			107,338

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.0469	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
2,314,894	107,338	107,338	Job Costs
2,314,894	107,338	107,338	

Real Estate Services/Rent AAA-RPR/RNT (1st Allocation)

		Real Estate Services			
		Base: Allocation:			
Fund	Dept	Job Costs	Base x 1.1896	Credits	Total
Central Support Service Units					
AAA	ANE	Architecture & Engineering			0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	89	106	106
AAA	CAO	County Administrative Office	31,172	37,082	37,082
AAA	CCL	County Counsel	1,713	2,038	1,713 325
AAA	FMC	Facilities Management - Custodial			0
AAA	FMG	Facilities Management - Grounds			0
AAA	FMM	Facilities Management - Maintenance			0
AAA	HRD/UNI	Human Resources			0
AAA	PUR	Purchasing			0
AAA	RPR/RNT	Real Estate Services/Rent	44,010	52,354	50,042 2,312
AAA	SDD	IS - Systems Development			0
Operating Units					
Internal Service Funds					
IAG	PUR	Printing Services			0
IAJ	(various)	IS - Computer Operations			0
IAM	(various)	Telecommunication Services	22,419	26,670	22,061 4,609
IAV	PUR	Surplus Property & Storage Operations			0
IAY	PUR	Mail/Courier Services			0
IBA	VHS	Fleet Management - Motor Pool			0
IBP	RMG	Risk Management (all funds)			0
ICB	VHS	Fleet Management - Garage	3,582	4,261	4,261
Enterprise Funds					
EAA	SWM	Solid Waste Management (all funds)	12,282	14,611	13,027 1,584
EAD	MCR	Arrowhead Regional Medical Center (all funds)	23,162	27,554	17,290 10,264
General Fund Operating Units					
AAA	ADS	Behavioral Health - Alcohol & Drug Services	3,694	4,394	(195) 4,589
AAA	APT	Airports Administration	158,976	189,117	159,216 29,901
AAA	ASR	Assessor-Recorder-Clerk	3,026	3,600	3,600
AAA	AWM	Agriculture/Weights & Measures	779	926	267 659
AAA	BDF	Board of Supervisors (all districts)	5,451	6,485	6,485

Real Estate Services/Rent AAA-RPR/RNT (1st Allocation)

		Real Estate Services				
		Base:	Allocation:			
Fund	Dept	Job Costs	Base x 1.1896	Credits	Total	
AAA	CBD	Clerk of the Board			0	
AAA	CCM	County Museum	3,493	4,156	1,844	2,312
AAA	CCP	Regional Parks	267	318	(26)	344
AAA	CCS	California Children's Services	2,826	3,361	(49)	3,410
AAA	CTN	CTC - Court Judicial Benefits				0
AAA	DAT	District Attorney	1,068	1,270	65	1,205
AAA	DCS	Child Support Services	21,694	25,807	2,617	23,190
AAA	DPA	Human Services - Admin	202,164	240,492	39	240,453
AAA	EDF	Economic Development Function	14,040	16,702	13,082	3,620
AAA	EMC	Emergency Medical Care Costs				0
AAA	FLP	Drug Court Programs				0
AAA	GJY	Grand Jury				0
AAA	HCC	Health Care Costs	1,424	1,694	1,424	270
AAA	IDC	Indigent Defense				0
AAA	LIT	Litigation Proceeds and Uses				0
AAA	LNJ	Law and Justice Group				0
AAA	LUS	Land Use Services Department	756	900	(520)	1,420
AAA	MLH	Behavioral Health	28,458	33,853	1,862	31,991
AAA	OCH	HR - Ctr for Emp Hlth & Wellness			(16)	16
AAA	PBD	Public Defender	2,848	3,388	(99)	3,487
AAA	PGD	Public Guardian - Conservator				0
AAA	PHL	Public Health	61,699	73,397	244	73,153
AAA	PRB	Probation - Admin, Corr, & Det	4,250	5,055	(520)	5,575
AAA	ROV	Registrar of Voters				0
AAA	SCL	County Schools				0
AAA	SHR	Sheriff-Coroner/Public Administrator	56,448	67,150	48,416	18,734
AAA	SVR	Surveyor				0
AAA	TRC	Trial Court Funding				0
AAA	VAF	Veterans Affairs	801	953	801	152
Other Operating Units						
(various)	(various)	Brd-Gov'd Fire Districts (summary)				0
(various)	(various)	Brd-Gov'd Special Districts (summary)	90,315	107,435	89,101	18,334
(various)	(various)	Redevelopment Agency - RDA	6,942	8,258	4,915	3,343
(various)	RGP/RPR	EI Mirage Project	73,736	87,716	76,833	10,883
AAF	OOA	Aging and Adult Services (all funds)	178	212	80	132

Real Estate Services/Rent AAA-RPR/RNT (1st Allocation)

		Real Estate Services					
		Base:		Allocation:			
Fund	Dept	Job Costs	Base x 1.1896		Credits	Total	
CJV	CIP	Capital Improvement Funds - All Funds	16,576	19,719	21,239	(1,520)	
RFZ	097	Flood Control District (all zones)	129,361	153,887	121,771	32,116	
RHH	498	IHSS Public Authority				0	
RRC	903	Children & Families First Commission	4,205	5,003	4,473	530	
RSC	HPS	Preschool Services	59,897	71,253	37,588	33,665	
SAA	TRA	Transportation (all funds)	671,572	798,896	673,283	125,613	
SAC	JOB	Workforce Development (all funds)	23,652	28,136	7,395	20,741	
SAP	CLB	County Library	13,662	16,252	11,061	5,191	
SFH	CAO	Disaster Recovery Fund				0	
SKX	106	SBC Fire Protection District	17,578	20,910	17,136	3,774	
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	8,299	9,873	7,122	2,751	
STD	905	Authority for the Handicapped				0	
All Other							
(various)	(various)	All Other	70,603	83,990	73,155	10,835	
(various)	(various)	Self-Gov'd Special Districts (summary)			75	(75)	
MPA	500	Mojave Desert AQMD (all funds)				0	
NFY	870	S A N B A G (all funds)	46,792	55,663	49,552	6,111	
NGJ	875	Inland Library System (all funds)				0	
NHY	890	L A F C O				0	
NIA	900	Law Library				0	
PAB	RET	Board of Retirement - Admin				0	
Totals			1,945,959	2,314,894	1,527,364	787,530	

Real Estate Services/Rent AAA-RPR/RNT (2nd Allocation)

		Real Estate Services				
		Base:	Allocation:			
Fund	Dept	Job Costs	Base x 0.0574		Total	Total Allocation
Central Support Service Units						
AAA	ANE	Architecture & Engineering			0	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector			0	106
AAA	CAO	County Administrative Office			0	37,082
AAA	CCL	County Counsel			0	325
AAA	FMC	Facilities Management - Custodial			0	0
AAA	FMG	Facilities Management - Grounds			0	0
AAA	FMM	Facilities Management - Maintenance			0	0
AAA	HRD/UNI	Human Resources			0	0
AAA	PUR	Purchasing			0	0
AAA	RPR/RNT	Real Estate Services/Rent			0	2,312
AAA	SDD	IS - Systems Development			0	0
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services			0	0
IAJ	(various)	IS - Computer Operations			0	0
IAM	(various)	Telecommunication Services	22,419	1,288	1,288	5,896
IAV	PUR	Surplus Property & Storage Operations			0	0
IAY	PUR	Mail/Courier Services			0	0
IBA	VHS	Fleet Management - Motor Pool			0	0
IBP	RMG	Risk Management (all funds)			0	0
ICB	VHS	Fleet Management - Garage	3,582	206	206	4,467
Enterprise Funds						
EAA	SWM	Solid Waste Management (all funds)	12,282	705	705	2,289
EAD	MCR	Arrowhead Regional Medical Center (all funds)	23,162	1,330	1,330	11,594
General Fund Operating Units						
AAA	ADS	Behavioral Health - Alcohol & Drug Services	3,694	212	212	4,801
AAA	APT	Airports Administration	158,976	9,130	9,130	39,031
AAA	ASR	Assessor-Recorder-Clerk	3,026	174	174	3,773
AAA	AWM	Agriculture/Weights & Measures	779	45	45	704
AAA	BDF	Board of Supervisors (all districts)	5,451	313	313	6,798

Real Estate Services/Rent AAA-RPR/RNT (2nd Allocation)

		Real Estate Services				
		Base:	Allocation:			
Fund	Dept	Job Costs	Base x 0.0574	Total	Total Allocation	
AAA	CBD	Clerk of the Board		0	0	
AAA	CCM	County Museum	3,493	201	2,512	
AAA	CCP	Regional Parks	267	15	359	
AAA	CCS	California Children's Services	2,826	162	3,573	
AAA	CTN	CTC - Court Judicial Benefits		0	0	
AAA	DAT	District Attorney	1,068	61	1,267	
AAA	DCS	Child Support Services	21,694	1,246	24,436	
AAA	DPA	Human Services - Admin	202,164	11,611	252,063	
AAA	EDF	Economic Development Function	14,040	806	4,426	
AAA	EMC	Emergency Medical Care Costs		0	0	
AAA	FLP	Drug Court Programs		0	0	
AAA	GJY	Grand Jury		0	0	
AAA	HCC	Health Care Costs	1,424	82	352	
AAA	IDC	Indigent Defense		0	0	
AAA	LIT	Litigation Proceeds and Uses		0	0	
AAA	LNJ	Law and Justice Group		0	0	
AAA	LUS	Land Use Services Department	756	43	1,463	
AAA	MLH	Behavioral Health	28,458	1,634	33,625	
AAA	OCH	HR - Ctr for Emp Hlth & Wellness		0	16	
AAA	PBD	Public Defender	2,848	164	3,651	
AAA	PGD	Public Guardian - Conservator		0	0	
AAA	PHL	Public Health	61,699	3,543	76,696	
AAA	PRB	Probation - Admin, Corr, & Det	4,250	244	5,820	
AAA	ROV	Registrar of Voters		0	0	
AAA	SCL	County Schools		0	0	
AAA	SHR	Sheriff-Coroner/Public Administrator	56,448	3,242	21,976	
AAA	SVR	Surveyor		0	0	
AAA	TRC	Trial Court Funding		0	0	
AAA	VAF	Veterans Affairs	801	46	198	
Other Operating Units						
(various)	(various)	Brd-Gov'd Fire Districts (summary)		0	0	
(various)	(various)	Brd-Gov'd Special Districts (summary)	90,315	5,187	23,521	
(various)	(various)	Redevelopment Agency - RDA	6,942	399	3,742	
(various)	RGP/RPR	EI Mirage Project	73,736	4,235	15,118	
AAF	OOA	Aging and Adult Services (all funds)	178	10	142	

Real Estate Services/Rent AAA-RPR/RNT (2nd Allocation)

		Real Estate Services				
		Base: Allocation:				
Fund	Dept	Job Costs	Base x 0.0574	Total	Total Allocation	
CJV	CIP	Capital Improvement Funds - All Funds	16,576	952	952	(568)
RFZ	097	Flood Control District (all zones)	129,361	7,429	7,429	39,546
RHH	498	IHSS Public Authority			0	0
RRC	903	Children & Families First Commission	4,205	242	242	771
RSC	HPS	Preschool Services	59,897	3,440	3,440	37,105
SAA	TRA	Transportation (all funds)	671,572	38,569	38,569	164,182
SAC	JOB	Workforce Development (all funds)	23,652	1,358	1,358	22,099
SAP	CLB	County Library	13,662	785	785	5,975
SFH	CAO	Disaster Recovery Fund			0	0
SKX	106	SBC Fire Protection District	17,578	1,010	1,010	4,784
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	8,299	477	477	3,227
STD	905	Authority for the Handicapped			0	0
All Other						
(various)	(various)	All Other	70,603	4,055	4,055	14,889
(various)	(various)	Self-Gov'd Special Districts (summary)			0	(75)
MPA	500	Mojave Desert AQMD (all funds)			0	0
NFY	870	S A N B A G (all funds)	46,792	2,687	2,687	8,798
NGJ	875	Inland Library System (all funds)			0	0
NHY	890	L A F C O			0	0
NIA	900	Law Library			0	0
PAB	RET	Board of Retirement - Admin			0	0
		Totals	1,868,975	107,338	107,338	894,868

INFORMATION SERVICES - SYSTEMS DEVELOPMENT

AAA SDD

STATEMENT OF FUNCTION

Information Services - Systems Development Division is responsible for analyzing, studying, developing, and implementing automated systems to provide improved financial, management, and statistical information. Systems Development also performs maintenance and modifications to new and on-going computer systems.

DESCRIPTION OF COSTS

The costs allocated include:

- (1) Current Expenditures:
Salaries and employee benefits, services and supplies (net of abatements and encumbered amounts), interest on leased/purchased equipment, interfund charges, and payments on prior-year encumbrances;
- (2) Computer Software Depreciation Expense:
Straight-line method over 36 months of the acquisition cost of computer software;
Equipment Use Allowance:
6.67% of the acquisition cost of capitalized equipment;
- (3) Space Use Allowance: 2% of building acquisition costs; and
- (4) Unbilled Utilities Costs.

Miscellaneous revenue is deducted from these costs to determine the 1st Allocation Net Allocable amount. Allocable costs are distributed to Systems Development functions based on each function's actual costs. The function's costs are then allocated to benefiting entities as follows:

- (1) GIS Services - actual service hours;
- (2) Countywide Technology - number of employees;
- (3) GIS Services - direct charges;
- (4) Systems Development Services - actual service hours.

For services whose cost is allocated, revenues and program reimbursements are credited against the applicable entity's share of 1st Allocation costs.

IS - Systems Development**1st Allocation**

Details	Source Section	Amount
COSTS		
Current Expenditures	4	14,871,202
Computer Software Depreciation & Equipment Use	5	8,935
Space Use	7	3,382
Utilities	8	9,712
TOTAL ALLOCABLE		14,893,231
NET ALLOCABLE		14,893,231

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0015	Less: Unallocated Costs	Less: Program Reimbursement
GIS Services	421,480	422,112	0	0
Countywide Technology	1,495,337	1,497,578	404,082	8,984
GIS Services -direct charges	176,907	176,907	0	0
Systems Development Services	12,777,478	12,796,634	0	1,920
TOTALS	14,871,202	14,893,231	404,082	10,904

IS - Systems Development

2nd Allocation

Fund	Dept	Description	Amount
AAA	ANE	Architecture & Engineering	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	21,737
AAA	CAO	County Administrative Office	26,278
AAA	CCL	County Counsel	59,033
AAA	FMC	Facilities Management - Custodial	70,116
AAA	FMG	Facilities Management - Grounds	35,571
AAA	FMM	Facilities Management - Maintenance	21,255
AAA	HRD/UNI	Human Resources	(13,726)
AAA	PUR	Purchasing	2,291
AAA	RPR/RNT	Real Estate Services/Rent	0
AAA	SDD	IS - Systems Development	1,304,197
TOTAL ALLOCABLE			1,526,751

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.1027	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
422,112	43,271	43,271	GIS Actual Hours
1,084,513	153,519	153,519	No. of Emps. Covered
176,907	18,162	18,162	Direct Charge
12,794,714	1,311,799	1,311,799	SDD Actual Hours
14,478,245	1,526,751	1,526,751	

Systems Development AAA-SDD (1st Allocation)

Fund	Dept		GIS Services		Countywide Tech	
			Base: Actual Hours	Allocation: Base x 135.6749	Base: No. of Emps. Covered	Allocation: Base x 55.1841
Central Support Service Units						
AAA	ANE	Architecture & Engineering			16	874
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector			316	17,431
AAA	CAO	County Administrative Office			29	1,600
AAA	CCL	County Counsel			89	4,930
AAA	FMC	Facilities Management - Custodial			41	2,249
AAA	FMG	Facilities Management - Grounds			19	1,060
AAA	FMM	Facilities Management - Maintenance			56	3,069
AAA	HRD/UNI	Human Resources			109	6,026
AAA	PUR	Purchasing			16	866
AAA	RPR/RNT	Real Estate Services/Rent			22	1,193
AAA	SDD	IS - Systems Development	1,519	206,131	92	5,102
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services			19	1,032
IAJ	(various)	IS - Computer Operations	1,206	163,624	123	6,800
IAM	(various)	Telecommunication Services			89	4,930
IAV	PUR	Surplus Property & Storage Operations			2	110
IAY	PUR	Mail/Courier Services			27	1,503
IBA	VHS	Fleet Management - Motor Pool			4	221
IBP	RMG	Risk Management (all funds)			61	3,366
ICB	VHS	Fleet Management - Garage			74	4,077
Enterprise Funds						
EAA	SWM	Solid Waste Management (all funds)			88	4,854
EAD	MCR	Arrowhead Regional Medical Center (all funds)			2,725	150,394
General Fund Operating Units						
AAA	ADS	Behavioral Health - Alcohol & Drug Services				
AAA	APT	Airports Administration			25	1,405
AAA	ASR	Assessor-Recorder-Clerk	34	4,613	194	10,719
AAA	AWM	Agriculture/Weights & Measures			62	3,407
AAA	BDF	Board of Supervisors (all districts)			57	3,139

Systems Development AAA-SDD (1st Allocation)

Systems Dev Svcs

Base: Allocation:

SDD Actual Hours
Base x 90.9235

Direct Charges

Credits

Total

1,144	103,980		80,165	24,690
18,688	1,699,160		100,743	1,615,848
2,650	240,947		67,106	175,442
62	5,637			10,568
762	69,278	26		71,553
339	30,790	12		31,862
1,016	92,371	35	72	95,403
4,809	437,251		10,003	433,274
952	86,514		21,313	66,067
350	31,869	432	9,873	23,621
12,021	1,092,964			1,304,197

134	12,184		11,596	1,619
34,861	3,169,710	96	1,929,056	1,411,174
2,423	220,326	648	1,056,595	(830,691)
				110
70	6,410		7,919	(6)
159	14,457	264	264	14,678
108	9,820		9,598	3,588
			4,480	(403)

416	37,824	342	37,215	5,805
18	1,637	444	1,893	150,581

				0
		570	570	1,405
6,438	585,365	180	260,592	340,285
				3,407
2,013	183,029			186,168

Systems Development AAA-SDD (1st Allocation)

Fund	Dept		GIS Services		Countywide Tech	
			Base: GIS Actual Hours	Allocation: Base x 135.6749	Base: No. of Emps. Covered	Allocation: Base x 55.1841
AAA	CBD	Clerk of the Board			15	817
AAA	CCM	County Museum	6	814	46	2,526
AAA	CCP	Regional Parks			158	8,711
AAA	CCS	California Children's Services			141	7,772
AAA	CTN	CTC - Court Judicial Benefits				
AAA	DAT	District Attorney			486	26,834
AAA	DCS	Child Support Services			419	23,129
AAA	DPA	Human Services - Admin	83	11,261	4,324	238,578
AAA	EDF	Economic Development Function	24	3,310	44	2,451
AAA	EMC	Emergency Medical Care Costs				
AAA	FLP	Drug Court Programs				
AAA	GJY	Grand Jury				
AAA	HCC	Health Care Costs			2	110
AAA	IDC	Indigent Defense				
AAA	LIT	Litigation Proceeds and Uses				
AAA	LNJ	Law and Justice Group			1	55
AAA	LUS	Land Use Services Department			97	5,406
AAA	MLH	Behavioral Health	166	22,454	766	42,326
AAA	OCH	HR - Ctr for Emp Hlth & Wellness			11	607
AAA	PBD	Public Defender			238	13,130
AAA	PGD	Public Guardian - Conservator			19	1,040
AAA	PHL	Public Health			669	36,912
AAA	PRB	Probation - Admin, Corr, & Det			1,054	58,177
AAA	ROV	Registrar of Voters			27	1,471
AAA	SCL	County Schools				
AAA	SHR	Sheriff-Coroner/Public Administrator			3,490	192,580
AAA	SVR	Surveyor	10	1,425	34	1,872
AAA	TRC	Trial Court Funding				
AAA	VAF	Veterans Affairs			17	957
Other Operating Units						
(various)	(various)	Brd-Gov'd Fire Districts (summary)			13	692
(various)	(various)	Brd-Gov'd Special Districts (summary)			183	9,990
(various)	(various)	Redevelopment Agency - RDA			8	437
(various)	RGP/RPR	EI Mirage Project				
AAF	OOA	Aging and Adult Services (all funds)			102	5,629

Systems Development AAA-SDD (1st Allocation)

Systems Dev Svcs				
Base:	Allocation:			
SDD Actual Hours	Base x 90.9235	Direct Charges	Credits	Total
2,045	185,902		17,709	169,010
102	9,274		(4,197)	16,811
526	47,826	36	48,536	8,036
				7,772
				0
1,609	146,296			173,130
2,193	199,386		194,776	27,739
16,884	1,535,161	10,635	1,365,785	429,850
231	20,985	12,228	45,372	(6,397)
				0
				0
				0
				110
				0
				0
84	7,638		7,602	91
1,608	146,169	11,292	173,713	(10,847)
9,598	872,729	2,899	873,173	67,236
				607
16	1,500	324	1,365	13,589
				1,040
534	48,508	11,118	52,306	44,231
300	27,323	96	1,001	84,594
733	66,656	10,500	49,413	29,214
				0
6,516	592,503	72	139,045	646,110
1,040	94,597		100,841	(2,948)
				0
				957
				692
347	31,550	13,080	47,850	6,771
		1,224	936	725
				0
				5,629

Systems Development AAA-SDD (1st Allocation)

Fund	Dept		GIS Services		Countywide Tech	
			Base: GIS Actual Hours	Allocation: Base x 135.6749	Base: No. of Emps. Covered	Allocation: Base x 55.1841
CJV	CIP	Capital Improvement Funds - All Funds				
RFZ	097	Flood Control District (all zones)	37	5,020	156	8,619
RHH	498	IHSS Public Authority			25	1,390
RRC	903	Children & Families First Commission				
RSC	HPS	Preschool Services			705	38,879
SAA	TRA	Transportation (all funds)			332	18,338
SAC	JOB	Workforce Development (all funds)			116	6,412
SAP	CLB	County Library			334	18,448
SFH	CAO	Disaster Recovery Fund				
SKX	106	SBC Fire Protection District			1,128	62,282
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)			23	1,248
STD	905	Authority for the Handicapped				
All Other						
(various)	(various)	All Other			21	1,159
(various)	(various)	Self-Gov'd Special Districts (summary)				
MPA	500	Mojave Desert AQMD (all funds)				
NFY	870	S A N B A G (all funds)			45	2,505
NGJ	875	Inland Library System (all funds)			3	144
NHY	890	L A F C O	26	3,460	5	274
NIA	900	Law Library				
PAB	RET	Board of Retirement - Admin			41	2,246
Totals			3,111	422,112	19,653	1,084,513

Systems Development AAA-SDD (1st Allocation)

Systems Dev Svcs				
Base:	Allocation:			
SDD Actual Hours	Base x 90.9235	Direct Charges	Credits	Total
				0
1,219	110,854	10,500	102,084	32,909
				1,390
154	13,957	120	13,800	277
				38,879
3,403	309,440	10,500	300,648	37,630
				6,412
				18,448
				0
537	48,826	144	51,808	59,444
233	21,185	4,746	25,792	1,387
				0
266	24,140	53,015	139,534	(61,220)
				0
				0
1,075	97,743	10,500	49,056	61,691
				144
34	3,046	10,830	13,530	4,079
				0
				2,246
140,720	12,794,714	176,907	7,420,531	7,057,714

Systems Development AAA-SDD (2nd Allocation)

Fund	Dept		GIS Services		Countywide Tech	
			Base:	Allocation:	Base:	Allocation:
			GIS Actual Hours	Base x 27.1821	No. of Emps. Covered	Base x 8.1451
Central Support Service Units						
AAA	ANE	Architecture & Engineering				
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector				
AAA	CAO	County Administrative Office				
AAA	CCL	County Counsel				
AAA	FMC	Facilities Management - Custodial				
AAA	FMG	Facilities Management - Grounds				
AAA	FMM	Facilities Management - Maintenance				
AAA	HRD/UNI	Human Resources				
AAA	PUR	Purchasing				
AAA	RPR/RNT	Real Estate Services/Rent				
AAA	SDD	IS - Systems Development				
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services			19	152
IAJ	(various)	IS - Computer Operations	1,206	32,782	123	1,004
IAM	(various)	Telecommunication Services			89	728
IAV	PUR	Surplus Property & Storage Operations			2	16
IAY	PUR	Mail/Courier Services			27	222
IBA	VHS	Fleet Management - Motor Pool			4	33
IBP	RMG	Risk Management (all funds)			61	497
ICB	VHS	Fleet Management - Garage			74	602
Enterprise Funds						
EAA	SWM	Solid Waste Management (all funds)			88	716
EAD	MCR	Arrowhead Regional Medical Center (all funds)			2,725	22,198
General Fund Operating Units						
AAA	ADS	Behavioral Health - Alcohol & Drug Services				
AAA	APT	Airports Administration			25	207
AAA	ASR	Assessor-Recorder-Clerk	34	924	194	1,582
AAA	AWM	Agriculture/Weights & Measures			62	503
AAA	BDF	Board of Supervisors (all districts)			57	463

Systems Development AAA-SDD (2nd Allocation)

Systems Dev Svcs

Base: Allocation:

SDD Base x
Actual 13.3955
Hours

**Direct
Charges**

Total

**Total
Allocation**

			0	24,690
			0	1,615,848
			0	175,442
			0	10,568
			0	71,553
			0	31,862
			0	95,403
			0	433,274
			0	66,067
			0	23,621
			0	1,304,197
134	1,795		1,947	3,567
34,861	466,986	10	500,781	1,911,956
2,423	32,460	67	33,254	(797,436)
			16	127
70	944		1,166	1,160
159	2,130	27	2,190	16,867
108	1,447		1,944	5,532
			602	199
416	5,573	35	6,324	12,129
18	241	46	22,485	173,066
			0	0
		59	266	1,671
6,438	86,241	18	88,765	429,050
			503	3,909
2,013	26,965		27,429	213,597

Systems Development AAA-SDD (2nd Allocation)

Fund	Dept		GIS Services		Countywide Tech	
			Base:	Allocation:	Base:	Allocation:
			GIS Actual Hours	Base x 27.1821	No. of Emps. Covered	Base x 8.1451
AAA	CBD	Clerk of the Board			15	121
AAA	CCM	County Museum	6	163	46	373
AAA	CCP	Regional Parks			158	1,286
AAA	CCS	California Children's Services			141	1,147
AAA	CTN	CTC - Court Judicial Benefits				
AAA	DAT	District Attorney			486	3,961
AAA	DCS	Child Support Services			419	3,414
AAA	DPA	Human Services - Admin	83	2,256	4,324	35,214
AAA	EDF	Economic Development Function	24	663	44	362
AAA	EMC	Emergency Medical Care Costs				
AAA	FLP	Drug Court Programs				
AAA	GJY	Grand Jury				
AAA	HCC	Health Care Costs			2	16
AAA	IDC	Indigent Defense				
AAA	LIT	Litigation Proceeds and Uses				
AAA	LNJ	Law and Justice Group			1	8
AAA	LUS	Land Use Services Department			97	798
AAA	MLH	Behavioral Health	166	4,499	766	6,247
AAA	OCH	HR - Ctr for Emp Hlth & Wellness			11	90
AAA	PBD	Public Defender			238	1,938
AAA	PGD	Public Guardian - Conservator			19	154
AAA	PHL	Public Health			669	5,448
AAA	PRB	Probation - Admin, Corr, & Det			1,054	8,587
AAA	ROV	Registrar of Voters			27	217
AAA	SCL	County Schools				
AAA	SHR	Sheriff-Coroner/Public Administrator			3,490	28,424
AAA	SVR	Surveyor	10	285	34	276
AAA	TRC	Trial Court Funding				
AAA	VAF	Veterans Affairs			17	141
Other Operating Units						
(various)	(various)	Brd-Gov'd Fire Districts (summary)			13	102
(various)	(various)	Brd-Gov'd Special Districts (summary)			183	1,475
(various)	(various)	Redevelopment Agency - RDA			8	65
(various)	RGP/RPR	EI Mirage Project				
AAF	OOA	Aging and Adult Services (all funds)			102	831

Systems Development AAA-SDD (2nd Allocation)

Systems Dev Svcs				
Base:	Allocation:			
SDD Actual Hours	Base x 13.3955	Direct Charges	Total	Total Allocation
2,045	27,389		27,509	196,519
102	1,366		1,902	18,713
526	7,046	4	8,335	16,372
			1,147	8,920
			0	0
1,609	21,553		25,514	198,644
2,193	29,375		32,789	60,527
16,884	226,172	1,092	264,733	694,583
231	3,092	1,255	5,372	(1,025)
			0	0
			0	0
			0	0
			16	127
			0	0
			0	0
84	1,125		1,133	1,224
1,608	21,535	1,159	23,492	12,645
9,598	128,577	298	139,621	206,856
			90	697
16	221	33	2,192	15,781
			154	1,194
534	7,147	1,141	13,736	57,968
300	4,025	10	12,622	97,216
733	9,820	1,078	11,115	40,329
			0	0
6,516	87,292	7	115,724	761,834
1,040	13,937		14,498	11,551
			0	0
			141	1,099
			102	794
347	4,648	1,343	7,466	14,237
		126	190	915
			0	0
			831	6,460

Systems Development AAA-SDD (2nd Allocation)

Fund	Dept		GIS Services		Countywide Tech	
			Base:	Allocation:	Base:	Allocation:
			GIS Actual Hours	Base x 27.1821	No. of Emps. Covered	Base x 8.1451
CJV	CIP	Capital Improvement Funds - All Funds				
RFZ	097	Flood Control District (all zones)	37	1,006	156	1,272
RHH	498	IHSS Public Authority			25	205
RRC	903	Children & Families First Commission				
RSC	HPS	Preschool Services			705	5,739
SAA	TRA	Transportation (all funds)			332	2,707
SAC	JOB	Workforce Development (all funds)			116	946
SAP	CLB	County Library			334	2,723
SFH	CAO	Disaster Recovery Fund				
SKX	106	SBC Fire Protection District			1,128	9,193
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)			23	184
STD	905	Authority for the Handicapped				
All Other						
(various)	(various)	All Other			21	171
(various)	(various)	Self-Gov'd Special Districts (summary)				
MPA	500	Mojave Desert AQMD (all funds)				
NFY	870	S A N B A G (all funds)			45	370
NGJ	875	Inland Library System (all funds)			3	21
NHY	890	L A F C O	26	693	5	40
NIA	900	Law Library				
PAB	RET	Board of Retirement - Admin			41	331
Totals			1,592	43,271	18,848	153,519

Systems Development AAA-SDD (2nd Allocation)

Systems Dev Svcs				
Base:	Allocation:			
SDD Actual Hours	Base x 13.3955	Direct Charges	Total	Total Allocation
			0	0
1,219	16,332	1,078	19,688	52,597
			205	1,595
154	2,056	12	2,069	2,345
			5,739	44,618
3,403	45,589	1,078	49,374	87,004
			946	7,358
			2,723	21,171
			0	0
537	7,193	15	16,401	75,844
233	3,121	487	3,793	5,180
			0	0
266	3,557	5,443	9,170	(52,050)
			0	0
			0	0
1,075	14,400	1,078	15,848	77,539
			21	166
34	449	1,112	2,294	6,374
			0	0
			331	2,577
97,927	1,311,799	18,110	1,526,700	8,584,414



YOUR COUNTY... YOUR FUTURE

APPENDIX

2012-2013
SAN BERNARDINO COUNTY COWCAP

- County of San Bernardino -

COST ESTIMATION ALLOWANCE

The purpose of the following schedules is to determine the expected increases/decreases in service unit expenditures during the current fiscal year, and offset those amounts by expected increases/decreases in receipts for the same fiscal year. The resulting net adjustment was allocated from all service units to operating units to estimate the operating units' FY 2012-2013 claimable costs. The FY 2011-2012 budget figures and 2010-2011 actual amounts have been used in this analysis.

Cost estimation schedules are:

Section-page

- | | |
|--------------|---|
| 20-02 | Summary of Cost Estimation Allowances - final schedule of adjustments allocated to operating units. |
| 20-08 | Summary of Cost Estimation Allowances Allocated To Service Units - first allocation of service unit adjustments to other service units. |
| 20-10 | Service Unit Cost Estimation Allowances - schedule of adjustments to service unit 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 ...				
			Arch. & Eng. AAA-ANE	Auditor - Controller AAA-ATX	County Admin. Office AAA-CAO	County Counsel AAA-CCL	Fac. Mgmt Custodial AAA-FMC
Fund	Dept						
Operating Units							
Internal Service Funds							
IAG	PUR	Printing Services	0	(440)	(1,556)	0	(1,638)
IAJ	(various)	IS - Computer Operations	0	(916)	(10,259)	0	(9,890)
IAM	(various)	Telecommunication Services	0	(714)	(7,438)	(67)	(555)
IAV	PUR	Surplus Property & Storage Operations	0	(203)	(167)	0	(1,950)
IAY	PUR	Mail/Courier Services	0	(312)	(2,267)	0	(554)
IBA	VHS	Fleet Management - Motor Pool	0	(353)	(333)	(230)	0
IBP	RMG	Risk Management (all funds)	0	(4,739)	(5,078)	(94,481)	(1,956)
ICB	VHS	Fleet Management - Garage	0	(997)	(6,151)	0	(1,365)
Operating Units							
Enterprise Funds							
EAA	SWM	Solid Waste Management (all funds)	0	(2,433)	(7,323)	(17,485)	(4,037)
EAD	MCR	Arrowhead Regional Medical Center (all funds)	4,625	(5,982)	(226,886)	(7,568)	0
Operating Units							
General Fund Operating Units							
AAA	ADS	Behavioral Health - Alcohol & Drug Services	0	(7)	0	0	(306)
AAA	APT	Airports Administration	1,713	(247)	(2,120)	(3,208)	(685)
AAA	ASR	Assessor-Recorder-Clerk	0	(536)	(16,171)	(5,231)	(14,247)
AAA	AWM	Agriculture/Weights & Measures	0	(173)	(5,139)	(872)	(1,828)
AAA	BDF	Board of Supervisors (all districts)	0	(187)	(4,736)	(16,000)	(9,493)
AAA	CBD	Clerk of the Board	0	(95)	(1,233)	(2,542)	(1,410)
AAA	CCM	County Museum	0	(167)	(3,810)	(579)	(11,560)
AAA	CCP	Regional Parks	0	(893)	(13,141)	(2,734)	(601)
AAA	CCS	California Children's Services	0	(253)	(11,726)	0	0
AAA	CTN	CTC - Court Judicial Benefits	0	(1)	0	0	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 Systems Dev AAA-SDD	Total
(2,724)	3,923	(294)	120	0	(163)	(2,773)
(7,683)	34,207	(2,184)	2,143	0	(40,760)	(35,343)
(414)	7,784	(1,748)	2,236	2,001	(2,749)	(1,665)
(3,397)	4,160	(31)	0	0	(2)	(1,591)
(965)	1,181	(516)	33	0	(101)	(3,499)
(144)	318	(63)	632	0	(179)	(352)
(2,730)	3,749	(1,119)	240	0	(170)	(106,285)
(748)	4,583	(1,451)	86	320	(62)	(5,785)
(5,008)	5,620	(1,515)	552	1,096	(534)	(31,066)
(103,572)	345	(53,489)	2,296	2,067	(2,315)	(390,478)
0	274	(397)	0	330	0	(107)
(667)	14,773	(723)	273	14,189	(23)	23,275
(8,358)	15,180	(3,736)	752	270	(7,325)	(39,402)
(1,969)	13,215	(969)	47	70	(52)	2,330
(7,296)	11,447	(1,967)	40	487	(2,268)	(29,974)
(1,297)	1,371	(232)	27	0	(2,267)	(7,677)
(20,257)	19,161	(1,417)	67	312	(162)	(18,415)
(1,047)	1,342	(3,750)	1,451	24	(713)	(20,063)
0	0	(2,609)	0	252	(119)	(14,453)
0	0	0	0	0	0	(1)

**COUNTY WIDE COST ALLOCATION ESTIMATED PLAN
SUMMARY OF COST ESTIMATION ALLOWANCES**

COSTS ALLOCATED TO ...			COSTS ALLOCATED FROM ...				
			Arch. & Eng. AAA-ANE	Auditor - Controller AAA-ATX	County Admin. Office AAA-CAO	County Counsel AAA-CCL	Fac. Mgmt Custodial AAA-FMC
Fund	Dept						
AAA	DAT	District Attorney	0	(1,331)	(40,483)	(789)	(23,258)
AAA	DCS	Child Support Services	0	(1,100)	(34,892)	(343)	(14,933)
AAA	DPA	Human Services - Admin	0	(8,615)	(359,922)	(103,644)	(23,629)
AAA	EDF	Economic Development Function	0	(780)	(3,698)	(1,037)	0
AAA	EMC	Emergency Medical Care Costs	0	(5)	0	0	0
AAA	FLP	Drug Court Programs	0	(26)	0	0	0
AAA	GJY	Grand Jury	0	(32)	0	(294)	(515)
AAA	HCC	Health Care Costs	0	(14)	(167)	0	0
AAA	IDC	Indigent Defense	0	(32)	0	0	0
AAA	LIT	Litigation Proceeds and Uses	0	(3)	0	0	0
AAA	LNJ	Law and Justice Group	0	(9)	(83)	(144)	0
AAA	LUS	Land Use Services Department	0	(431)	(8,155)	(26,167)	(9,106)
AAA	MLH	Behavioral Health	0	(2,564)	(63,896)	(10,837)	(20,099)
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	0	(65)	(916)	0	0
AAA	PBD	Public Defender	0	(682)	(19,807)	(1,633)	(11,170)
AAA	PGD	Public Guardian - Conservator	0	(56)	(1,569)	0	(3,437)
AAA	PHL	Public Health	0	(1,933)	(55,686)	(5,053)	(31,167)
AAA	PRB	Probation - Admin, Corr, & Det	0	(2,629)	(87,766)	(1,321)	(72,135)
AAA	ROV	Registrar of Voters	0	(372)	(2,219)	(1,001)	(4,155)
AAA	SCL	County Schools	0	(86)	0	(1,290)	0
AAA	SHR	Sheriff-Coroner/Public Administrator	0	(11,888)	(290,529)	(31,735)	(75,591)
AAA	SVR	Surveyor	0	(118)	(2,824)	(249)	(2,014)
AAA	TRC	Trial Court Funding	0	(12)	0	0	0
AAA	VAF	Veterans Affairs	0	(51)	(1,444)	(419)	(1,364)
Operating Units							
Other Operating Units							
(various)	(various)	Brd-Gov'd Fire Districts (summary)	0	(100)	(1,044)	0	0
(various)	(various)	Brd-Gov'd Special Districts (summary)	10	(1,716)	(15,072)	(4,291)	(3,683)

**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 Systems Dev AAA-SDD	Total
(14,899)	45,785	(8,434)	333	95	(2,183)	(45,165)
0	58	(9,554)	306	1,936	(2,771)	(61,293)
(1,275)	2,062	(82,149)	4,046	18,043	(22,438)	(577,521)
0	2,691	(1,624)	2,954	1,253	(370)	(612)
0	0	0	0	0	0	(5)
0	0	0	0	0	0	(26)
0	99	0	0	0	0	(742)
0	0	(31)	0	127	(2)	(86)
0	0	0	0	0	0	(32)
0	0	0	40	0	0	37
0	0	(16)	0	0	(93)	(346)
(6,956)	12,545	(3,202)	486	68	(1,886)	(42,806)
(11,130)	14,755	(16,900)	965	2,540	(11,541)	(118,707)
0	0	(172)	33	0	(9)	(1,129)
(6,483)	23,721	(6,263)	399	254	(219)	(21,884)
(3,459)	4,267	(611)	40	0	(16)	(4,841)
(19,400)	29,116	(16,329)	1,763	5,507	(1,182)	(94,364)
(39,649)	155,182	(25,773)	652	379	(1,219)	(74,278)
(7,071)	9,009	(878)	206	0	(860)	(7,340)
0	0	0	0	0	0	(1,376)
(25,093)	212,667	(61,830)	5,376	5,038	(10,123)	(283,707)
(1,535)	2,101	(862)	0	0	(1,195)	(6,697)
0	0	0	0	0	0	(12)
(925)	1,612	(273)	47	71	(15)	(2,759)
0	0	(94)	186	0	(11)	(1,062)
(1,992)	2,690	(1,400)	1,544	8,060	(571)	(16,421)

**COUNTY WIDE COST ALLOCATION ESTIMATED PLAN
SUMMARY OF COST ESTIMATION ALLOWANCES**

COSTS ALLOCATED FROM ...

COSTS ALLOCATED TO ...			Arch. & Eng. AAA-ANE	Auditor - Controller AAA-ATX	County Admin. Office AAA-CAO	County Counsel AAA-CCL	Fac. Mgmt Custodial AAA-FMC
Fund	Dept						
(various)	(various)	Redevelopment Agency - RDA	0	(56)	(660)	(826)	0
(various)	RGP/RPR	EI Mirage Project	0	(1)	0	0	0
AAF	OOA	Aging and Adult Services (all funds)	0	(286)	(8,492)	(1,763)	0
CJV	CIP	Capital Improvement Funds - All Funds	54,258	(134)	0	0	(107)
RFZ	097	Flood Control District (all zones)	0	(657)	(13,003)	(12,964)	(6,661)
RHH	498	IHSS Public Authority	0	(66)	(2,097)	(98)	0
RRC	903	Children & Families First Commission	0	(368)	0	(1,242)	0
RSC	HPS	Preschool Services	0	(2,169)	(58,654)	(671)	(6,718)
SAA	TRA	Transportation (all funds)	0	(1,235)	(27,665)	(10,066)	(9,190)
SAC	JOB	Workforce Development (all funds)	0	(808)	(9,673)	(899)	0
SAP	CLB	County Library	0	(1,259)	(27,832)	(645)	(10,924)
SFH	CAO	Disaster Recovery Fund	0	(4)	0	0	0
SKX	106	SBC Fire Protection District	0	(3,161)	(93,959)	(2,324)	(2,910)
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	0	(543)	(1,883)	(1,053)	0
STD	905	Authority for the Handicapped	0	(449)	0	0	0
Operating Units							
All Other							
(various)	(various)	All Other	0	(4,899)	(1,021)	(6,737)	(138,088)
(various)	(various)	Self-Gov'd Special Districts (summary)	0	(464)	0	(528)	(1,301)
MPA	500	Mojave Desert AQMD (all funds)	0	(135)	0	0	0
NFY	870	S A N B A G (all funds)	0	(84)	(3,778)	(7,404)	0
NGJ	875	Inland Library System (all funds)	0	(9)	(218)	0	0
NHY	890	L A F C O	0	(38)	(413)	0	0
NIA	900	Law Library	0	(75)	0	0	0
PAB	RET	Board of Retirement - Admin	0	(109)	0	0	0
Totals			60,606	(71,308)	(1,565,054)	(388,465)	(534,234)

**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 Systems Dev AAA-SDD	Total
0	234	(124)	133	620	(10)	(689)
0	0	0	0	6,581	0	6,580
0	0	(1,821)	80	16	(86)	(12,352)
(7,219)	161,654	0	2,655	1,479	0	212,587
(4,819)	6,338	(4,046)	1,271	11,546	(1,573)	(24,568)
0	0	(865)	0	0	(21)	(3,149)
0	40	(677)	0	375	(170)	(2,042)
0	6,580	(35,864)	1,670	5,346	(593)	(91,074)
(8,004)	14,625	(12,761)	1,391	59,938	(4,061)	2,972
0	386	(2,532)	1,537	2,111	(98)	(9,977)
(8,288)	13,320	(6,204)	759	1,219	(281)	(40,136)
0	0	0	0	0	0	(4)
(2,039)	5,068	(8,575)	1,797	1,569	(1,542)	(106,077)
0	0	(354)	259	741	(289)	(3,122)
0	0	0	0	0	0	(449)
(26,818)	132,845	(3,178)	140	6,301	(456)	(41,911)
0	1,234	0	53	0	0	(1,006)
0	0	0	0	0	0	(135)
0	62	(340)	0	4,176	(1,252)	(8,620)
0	0	(20)	0	0	(2)	(248)
0	0	(37)	20	0	(118)	(586)
0	0	0	0	0	0	(75)
0	0	(630)	0	0	(34)	(773)
(365,328)	1,003,377	(392,631)	42,132	166,807	(127,254)	(2,171,353)

COUNTY WIDE COST ALLOCATION ESTIMATED PLAN
SUMMARY OF COST ESTIMATION ALLOWANCES ALLOCATED TO SERVICE UNITS

COSTS ALLOCATED FROM ...			COSTS ALLOCATED TO ...				
Fund	Dept		Arch. & Eng. AAA-ANE	Auditor- Controller AAA-ATX	County Admin. Office AAA-CAO	County Counsel AAA-CCL	Fac. Mgmt Custodial AAA-FMC
Central Support Service Units							
AAA	ANE	Architecture & Engineering	0	0	0	0	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	(117)	(11,020)	(403)	(222)	(126)
AAA	CAO	County Administrative Office	(1,313)	(26,164)	(2,402)	(7,401)	(3,376)
AAA	CCL	County Counsel	(6,245)	(13,725)	(5,251)	(45,390)	(192)
AAA	FMC	Facilities Management - Custodial	(2,691)	(22,879)	(4,720)	(8,227)	(3,563)
AAA	FMG	Facilities Management - Grounds	(2,719)	(19,486)	(3,999)	(7,704)	(14,110)
AAA	FMM	Facilities Management - Maintenance	2,980	24,291	7,302	8,239	3,335
AAA	HRD/UNI	Human Resources	(365)	(6,064)	(421)	(1,520)	(725)
AAA	PUR	Purchasing	37	2,446	132	477	70
AAA	RPR/RNT	Real Estate Services/Rent	0	8	2,796	154	0
AAA	SDD	IS - Systems Development	(861)	(14,110)	(1,991)	(102)	(593)
Totals			(11,294)	(86,704)	(8,957)	(61,695)	(19,279)

COUNTY WIDE COST ALLOCATION ESTIMATED PLAN
SUMMARY OF COST ESTIMATION ALLOWANCES ALLOCATED TO SERVICE UNITS

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 Systems Dev AAA-SDD	Total
0	0	0	0	0	0	0
(61)	(227)	(345)	(288)	(199)	(124)	(13,132)
(1,591)	(4,607)	(9,044)	(1,300)	(1,790)	(7,659)	(66,646)
(86)	(257)	(8,479)	(1,252)	(872)	(1,817)	(83,566)
(1,584)	(4,751)	(8,448)	(1,178)	(1,664)	(12,443)	(72,147)
(1,166)	(3,497)	(6,914)	(2,031)	(1,198)	(9,645)	(72,468)
1,482	4,446	9,197	2,578	1,503	2,809	68,163
(545)	(892)	(2,143)	(228)	(315)	(1,389)	(14,608)
173	521	110	44	59	140	4,208
0	0	0	0	3,947	0	6,904
(264)	(791)	(3,648)	(718)	(274)	(10,694)	(34,047)
(3,641)	(10,054)	(29,715)	(4,373)	(803)	(40,824)	(277,339)

**SERVICE UNIT
COST ESTIMATION ALLOWANCES**

Fund	Dept	(1) 2012 Total Budgeted Expenditures	(2) Less: 2011 Actual Expenditures	(3) Net Total (Col 1 - 2)	
Central Support Service Units					
AAA	ANE	Architecture & Engineering	2,228,850	2,141,695	87,155
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	35,363,961	33,899,737	1,464,224
AAA	CAO	County Administrative Office	4,492,554	6,220,253	(1,727,699)
AAA	CCL	County Counsel	13,698,643	14,521,208	(822,565)
AAA	FMC	Facilities Management - Custodial	5,138,041	4,347,170	790,871
AAA	FMG	Facilities Management - Grounds	2,111,599	2,002,198	109,401
AAA	FMM	Facilities Management - Maintenance	8,162,390	10,762,283	(2,599,893)
AAA	HRD/UNI	Human Resources	17,984,356	16,881,511	1,102,845
AAA	PUR	Purchasing	4,236,815	1,577,145	2,659,670
AAA	RPR/RNT	Real Estate Services/Rent	2,660,494	2,290,235	370,259
AAA	SDD	IS - Systems Development	15,037,802	14,871,202	166,600
TOTALS			111,115,505	109,514,636	1,600,869

**SERVICE UNIT
COST ESTIMATION ALLOWANCES**

(4) 2012 Total Budgeted Cost Appl & Rev	(5) 2012 Allowable Budgeted Cost Appl & Rev	(6) Less: 2011 Allowable Cost Appl & Rev	(7) Net Total (Col 5 - 6)	(8) 2012-13 Cost Est Allowance (Col 3 - 7)
2,328,850	2,328,850	2,313,595	15,255	71,900
25,818,815	25,818,815	24,145,080	1,673,735	(209,510)
417,222	417,222	308,000	109,222	(1,836,921)
10,540,283	10,540,283	10,945,566	(405,283)	(417,282)
5,794,092	5,794,092	4,416,119	1,377,973	(587,102)
2,297,458	2,297,458	1,753,902	543,557	(434,156)
7,320,480	7,320,480	11,001,966	(3,681,486)	1,081,593
9,547,476	9,547,476	8,053,637	1,493,839	(390,994)
3,497,843	3,497,843	888,886	2,608,957	50,713
2,660,494	2,660,494	2,464,748	195,746	174,513
7,855,097	7,855,097	7,568,019	287,078	(120,478)
78,078,110	78,078,110	73,859,518	4,218,592	(2,617,724)

ROLL FORWARD COMPUTATION

Fund	Dept	Notes	Cost Allocation Thru This Plan		Cost Allocation Thru 2010-2011 Plan	
			Actual 2010-2011 Costs	Estimated 2010-2011 Costs	Roll Forward	
Internal Service Funds						
IAG	PUR	Printing Services		121,275	195,028	(73,753)
IAJ	(various)	IS - Computer Operations		2,850,365	1,277,004	1,573,361
IAM	(various)	Telecommunication Services		(547,064)	731,837	(1,278,901)
IAV	PUR	Surplus Property & Storage Operations		99,842	123,407	(23,565)
IAY	PUR	Mail/Courier Services		71,925	122,356	(50,431)
IBA	VHS	Fleet Management - Motor Pool		63,565	161,967	(98,402)
IBP	RMG	Risk Management (all funds)		941,595	627,386	314,209
ICB	VHS	Fleet Management - Garage		298,950	397,768	(98,818)
Enterprise Funds						
EAA	SWM	Solid Waste Management (all funds)		383,085	668,909	(285,824)
EAD	MCR	Arrowhead Regional Medical Center	1	3,194,568	4,644,405	(1,449,837)
General Fund Operating Units						
AAA	ADS	Behavioral Health - Alcohol & Drug Services		31,569	131,990	(100,421)
AAA	APT	Airports Administration		572,204	832,358	(260,154)
AAA	ASR	Assessor-Recorder-Clerk		1,258,874	1,594,649	(335,775)
AAA	AWM	Agriculture/Weights & Measures		198,586	261,506	(62,920)
AAA	BDF	Board of Supervisors (all districts)	2	1,130,794	2,233,495	(1,102,701)
AAA	CBD	Clerk of the Board		272,402	350,716	(78,314)
AAA	CCM	County Museum		715,809	1,020,538	(304,729)
AAA	CCP	Regional Parks	6	3,381,524	3,668,921	(287,397)
AAA	CCS	California Children's Services		168,682	221,374	(52,692)
AAA	CTN	CTC - Court Judicial Benefits		65	3,794	(3,729)
AAA	DAT	District Attorney		1,530,987	2,156,088	(625,101)
AAA	DCS	Child Support Services		556,855	717,728	(160,873)
AAA	DPA	Human Services - Admin		5,205,780	5,557,874	(352,094)
AAA	EDF	Economic Development Function	3	285,344	638,276	(352,932)
AAA	EMC	Emergency Medical Care Costs		669	701	(32)
AAA	FLP	Drug Court Programs		3,294	1,580	1,714
AAA	GJY	Grand Jury		20,820	18,759	2,061
AAA	HCC	Health Care Costs		3,763	81,125	(77,362)

ROLL FORWARD COMPUTATION

Fund	Dept		Cost Allocation Thru This Plan		Cost Allocation Thru 2010-2011 Plan	
			Notes	Actual 2010-2011 Costs	Estimated 2010-2011 Costs	Roll Forward
AAA	IDC	Indigent Defense		4,142	8,415	(4,273)
AAA	LIT	Litigation Proceeds and Uses		1,257	13,479	(12,222)
AAA	LNJ	Law and Justice Group		2,790	383,306	(380,516)
AAA	LUS	Land Use Services Department		1,144,260	1,608,412	(464,152)
AAA	MLH	Behavioral Health		1,278,250	1,913,065	(634,815)
AAA	OCH	HR - Ctr for Emp Hlth & Wellness		18,721	36,734	(18,013)
AAA	PBD	Public Defender		963,189	1,259,671	(296,482)
AAA	PGD	Public Guardian - Conservator		156,972	201,173	(44,201)
AAA	PHL	Public Health		1,909,612	2,981,838	(1,072,226)
AAA	PRB	Probation - Admin, Corr, & Det		4,828,671	6,520,649	(1,691,978)
AAA	ROV	Registrar of Voters		393,844	844,330	(450,486)
AAA	SCL	County Schools		69,014	184,542	(115,528)
AAA	SHR	Sheriff-Coroner/Public Administrator		22,577,978	26,336,204	(3,758,226)
AAA	SVR	Surveyor		127,746	231,359	(103,613)
AAA	TRC	Trial Court Funding		1,527	2,095	(568)
AAA	VAF	Veterans Affairs		60,715	107,947	(47,232)
Other Operating Units						
(various)	(various)	Brd-Gov'd Fire Districts (summary)	9	116,752	96,107	20,645
(various)	(various)	Brd-Gov'd Special Districts (summ:	7	823,345	1,083,347	(260,002)
(various)	(various)	Redevelopment Agency - RDA		45,165	89,648	(44,483)
(various)	RGP/RPR	EI Mirage Project		7,839	13,907	(6,068)
AAF	OOA	Aging and Adult Services (all funds)		183,152	259,284	(76,132)
CJV	CIP	Capital Improvement Funds - All Fi	1	(922,350)	557,246	(1,479,596)
RFZ	097	Flood Control District (all zones)		315,386	512,667	(197,281)
RHH	498	IHSS Public Authority		50,135	36,898	13,237
RRC	903	Children & Families First Commission		46,430	268,808	(222,378)
RSC	HPS	Preschool Services		2,171,855	2,317,533	(145,678)
SAA	TRA	Transportation (all funds)		3,482,656	3,680,212	(197,556)
SAC	JOB	Workforce Development (all funds)		297,728	329,026	(31,298)
SAP	CLB	County Library		926,153	1,152,473	(226,320)
SFH	CAO	Disaster Recovery Fund		569	646	(77)
SKX	106	SBC Fire Protection District	9	3,838,962	4,118,583	(279,621)

ROLL FORWARD COMPUTATION

Fund	Dept		Notes	Cost Allocation Thru This Plan	Cost Allocation Thru 2010-2011 Plan	Roll Forward
				Actual 2010-2011 Costs	Estimated 2010-2011 Costs	
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (8	144,562	21,995	122,567
STD	905	Authority for the Handicapped		52,070	113,407	(61,337)
All Other						
(various)	(various)	All Other	2,3,4,5,	3,897,544	9,548,474	(5,650,930)
(various)	(various)	Self-Gov'd Special Districts (summ	7	65,739	206,707	(140,968)
MPA	500	Mojave Desert AQMD (all funds)		1,822	7,040	(5,218)
NFY	870	S A N B A G (all funds)		77,366	164,515	(87,149)
NGJ	875	Inland Library System (all funds)		2,481	14,567	(12,086)
NHY	890	L A F C O		9,219	38,641	(29,422)
NIA	900	Law Library		1,502	5,914	(4,412)
PAB	RET	Board of Retirement - Admin		38,774	64,593	(25,819)
Totals				72,029,671	95,776,996	(23,747,325)

NOTES:

1. Includes \$141,554.73 previously reported as CJV-CIP. Unit 520 CJE-CIP, Unit 140 CJM-CIP, and Unit 784 CJZ-CIP Total Estimated moved to Unit 53 EAD-MCR and subtracted from Unit 141.
2. Includes \$174.73 for Unit 636 AAA-CNA Policy District and Program Needs previously reported as All Other. Unit 636 Total Estimated moved to Unit 121 AAA-BDF and subtracted from Unit 111.
3. Includes -\$69.98 for Unit 104 SFI-499 County Economic Dev. Corp. previously reported as All Other. Unit 104 Total Estimated moved to Unit 763 AAA-EDF and subtracted from Unit 111.
4. Includes \$13,829 previously reported as AAA-FMH which had no rollup. In 2009-10, the program using this fund-dept combination was eliminated. The Total Estimated was moved to Unit 111 All Other.
5. Includes \$2,167,130 previously reported as Unit 760 AAA-TTC which had no rollup. In 2010-11, this budget unit was consolidated in the Auditor-Controller/Treasurer/Tax Collector budget unit which is a Central Support Service Unit. Central Support Service Units do not have Roll Forward amounts, so the amount is included in Unit 111 All Other.
6. Includes \$6,550.09 for Unit 114 SBY-AMS Regional Parks – Off-Highway Vehicle License Fees previous reported as All Other. Unit 114 Total Estimated moved to Unit 14 AAA-CCP and subtracted from Unit 111.
7. Includes \$112,026.25 for Unit 280 EGS-685 Crestline Sanitation District (all funds) previously reported as Brd-Gov'd Special Districts. Unit 280 Total Estimated moved to Unit 69 Various-Variou Self-Gov'd Special Districts and subtracted from Unit 66.
8. Includes \$21,994.94 for Unit 492 SMI-ICM Inland Cnties Emrgncy Mdcl Agnt (ICEMA) previously reported as All Other. Unit 492 Total Estimated moved to Unit 492 and subtracted from Unit 111.
9. Includes \$4,118,583.05 for Unit 797 FMZ-600, Unit 796 FNZ-590, Unit 799 FSZ-610 and Unit 795 FVZ-580 previously reported as Unit 808 Brd-Gov'd Fire Districts. Total Estimated for these four units moved to Unit 389 SKX-106 and subtracted from Unit 808.

- County of San Bernardino -

YOUR COUNTY... YOUR FUTURE



222 West Hospitality Lane, San Bernardino, CA 92415-0018

www.sbcounty.gov