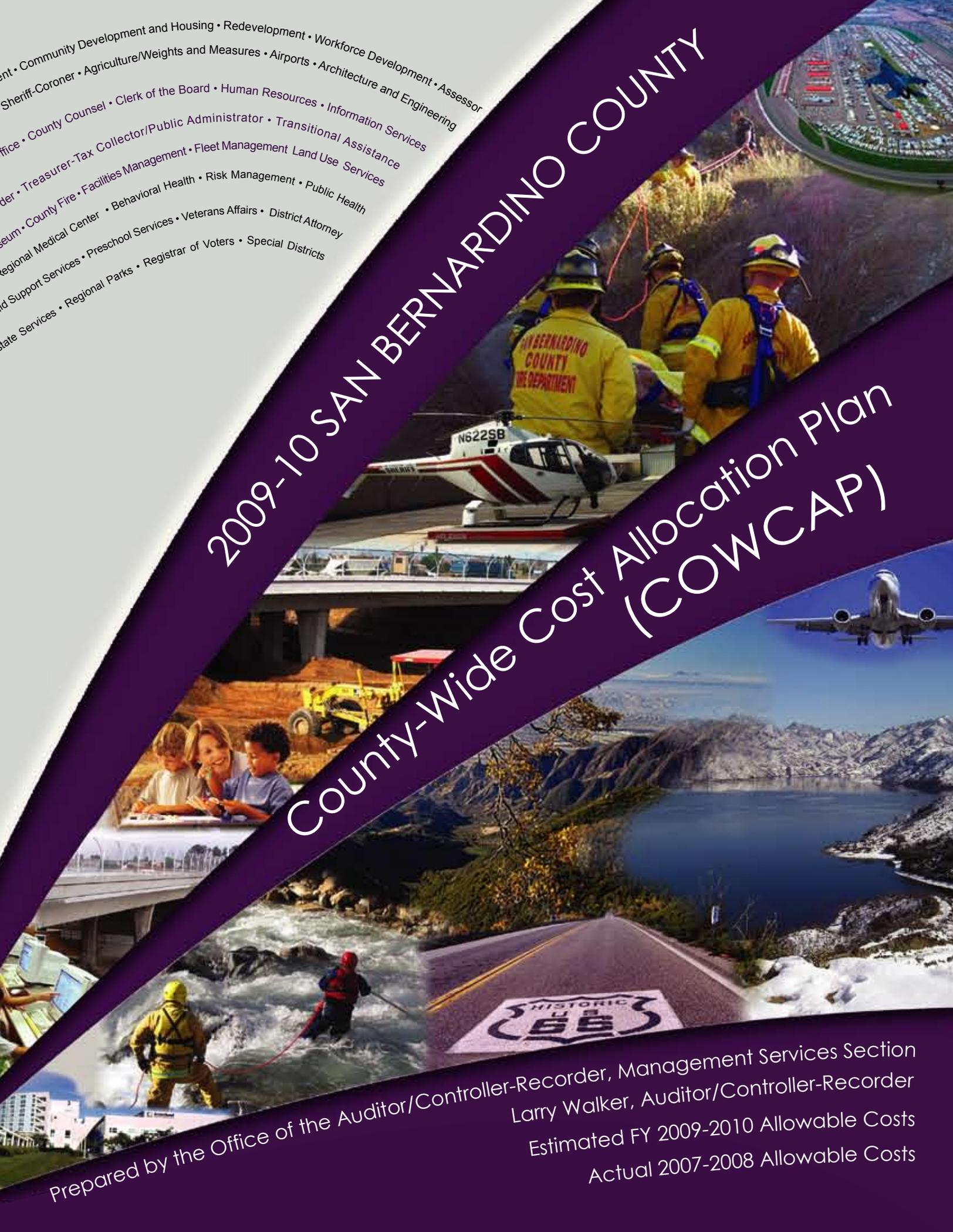


ent • Community Development and Housing • Redevelopment • Workforce Development • Assessor
 Sheriff-Coroner • Agriculture/Weights and Measures • Airports • Architecture and Engineering
 Office • County Counsel • Clerk of the Board • Human Resources • Information Services
 der • Treasurer-Tax Collector/Public Administrator • Transitional Assistance
 eum • County Fire • Facilities Management • Fleet Management Land Use Services
 egiional Medical Center • Behavioral Health • Risk Management • Public Health
 and Support Services • Preschool Services • Veterans Affairs • District Attorney
 State Services • Regional Parks • Registrar of Voters • Special Districts

2009-10 SAN BERNARDINO COUNTY

County-Wide Cost Allocation Plan (COWCAP)



Prepared by the Office of the Auditor/Controller-Recorder, Management Services Section
 Larry Walker, Auditor/Controller-Recorder
 Estimated FY 2009-2010 Allowable Costs
 Actual 2007-2008 Allowable Costs



COUNTY OF SAN BERNARDINO

2009-2010

COUNTY-WIDE COST ALLOCATION PLAN (COWCAP)

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

Estimated FY 2009-2010 Allowable Costs

Actual FY 2007-2008 Allowable Costs

**COUNTY OF SAN BERNARDINO
2009-2010
COUNTY-WIDE COST ALLOCATION PLAN**

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**COUNTY OF SAN BERNARDINO
2009-2010
COUNTY-WIDE COST ALLOCATION PLAN**

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APPENDIX

I. ADJUSTMENTS TO ACTUAL FISCAL YEAR 2007-2008 COSTS

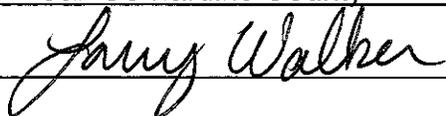
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CERTIFICATION FOR COST PLAN

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

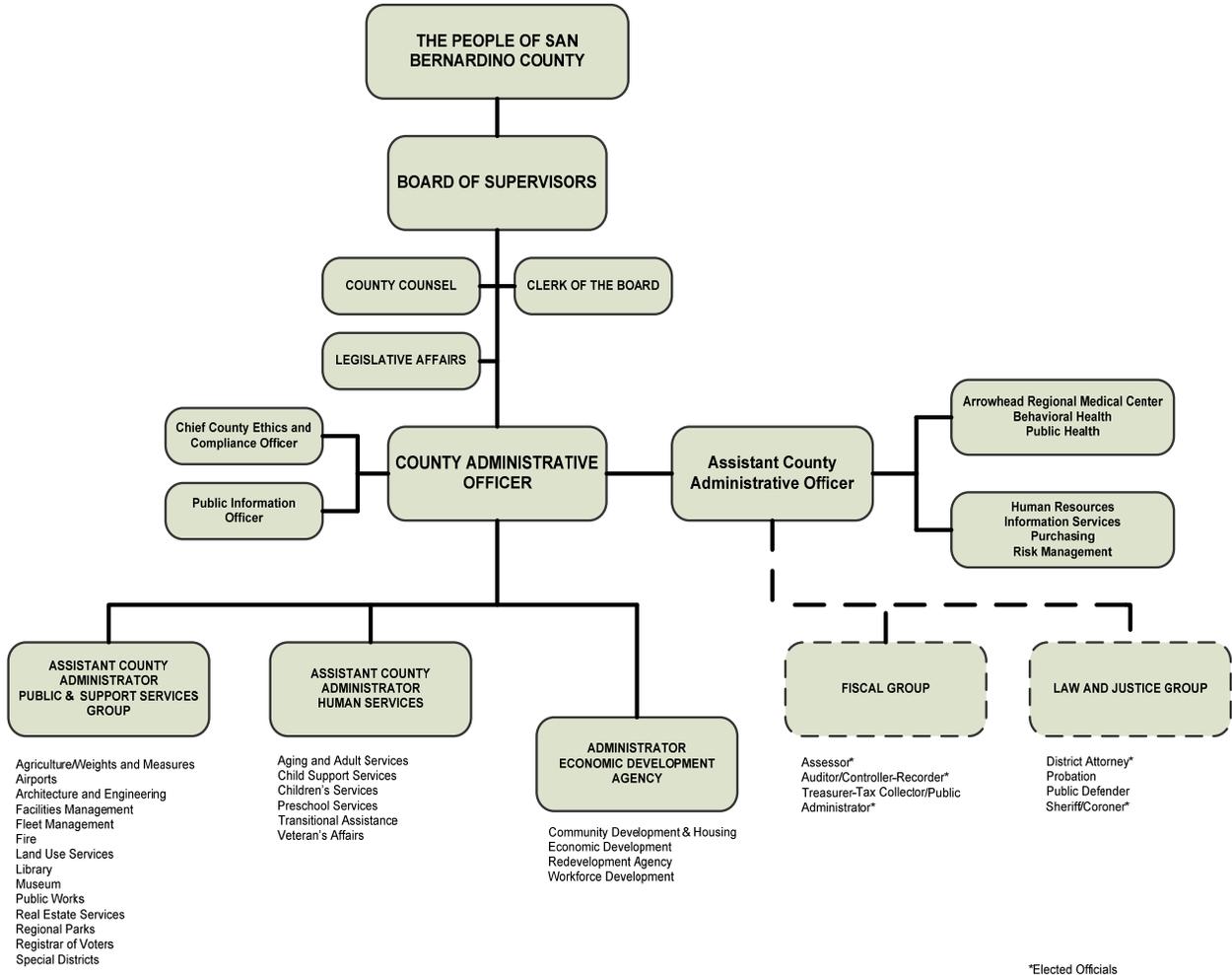
- (1) All costs included in this proposal to establish cost allocations or billing for the fiscal year ending June 30, 2010 are allowable in accordance with the requirements of OMB Circular A-87, "Cost Principles for State and Local Governments" and the Federal award(s) to which they apply. Unallowable 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-Recorder
Date of Execution December 10, 2008

COUNTY OF SAN BERNARDINO ORGANIZATIONAL CHART

As of 12/2008



COUNTY OF SAN BERNARDINO
2009-2010
COUNTY-WIDE COST ALLOCATION PLAN

AUTHORITY SUMMARY

This document has been prepared under the authority and guidelines of the Office of Management and Budget Circular (OMB) 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 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 2007.

SUMMARY OF CLAIMABLE COSTS

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

COSTS ALLOCATED FROM ...

COSTS ALLOCATED TO ...

Fund	Dept		Space Use	Equipment Use	Utilities	Rent	Auditor/ Controller AAA-ACR
Operating Units							
Internal Service Funds							
IAG	PUR	Printing Services	10,343	0	40,848	0	29,981
IAJ	(various)	IS - Computer Operations	65,842	0	193,947	0	64,180
IAM	(various)	IS - Network Services	12,061	0	126,793	0	79,522
IAV	PUR	Central Stores	11,023	0	50,852	0	44,926
IAY	PUR	Mail Services	3,126	0	14,422	0	16,094
IBA	VHS	Fleet Mgmt - Motor Pool	0	0	3,620	0	43,396
IBP	RMG	HRD - Risk Management (all funds)	45,780	0	53,742	0	436,645
ICB	VHS	Fleet Mgmt - Garage/Warehouse	0	0	141,252	0	90,139
Operating Units							
Enterprise Funds							
EAA	SWM	Solid Waste Management (all funds)	0	0	69,597	0	160,918
EAD	MCR	Arrowhead Regional Medical Center (all funds)	0	0	59,302	0	1,001,770
Operating Units							
General Fund Operating Units							
AAA	ADS	Behavioral Health - Alcohol & Drug Services	161	635	6,437	0	50,871
AAA	APT	Airports Administration	38,154	37,526	409,874	0	66,386
AAA	ASR	Assessor	49,736	19,905	175,537	0	84,445
AAA	AWM	Agriculture/Weights & Measures	7,091	50,600	32,507	0	22,284
AAA	BDF	Board of Supervisors (all districts)	117,902	1,638	116,587	0	31,775
AAA	CBD	Clerk of the Board	20,480	0	19,616	0	9,950
AAA	CCM	County Museum	137,612	20,310	215,485	0	42,280
AAA	CCP	Regional Parks	422,754	119,640	1,959,723	0	139,458
AAA	CCS	California Children's Services	0	2,280	0	0	39,346
AAA	CTN	Trial Courts - State Ineligible Costs	0	0	0	0	329
AAA	DAT	District Attorney	244,894	16,229	397,321	0	203,768
AAA	DCS	HSS - Child Support Services	0	0	0	0	201,038
AAA	DPA	Human Services System	60,682	0	58,906	0	1,169,203
AAA	EDF	Economic Development Function	22,967	14,048	33,931	0	54,295

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

COSTS ALLOCATED FROM ...

Arch. & Eng. AAA-ANE	County Admin. Office AAA-CAO	County Counsel AAA-CCL	Fac. Mgmt Custodial AAA-FMC	Fac. Mgmt Grounds AAA-FMG	Fac. Mgmt Maint. AAA-FMM	Human Resources AAA-HRD/UNI	Purch. AAA-PUR
0	4,577	0	17,307	3,378	11,491	8,542	3,167
0	33,006	0	19,834	8,738	59,885	6,306	62,786
0	26,793	779	3,196	1,739	25,239	11,528	60,364
0	1,349	0	20,823	3,276	10,966	2,517	0
0	7,975	0	5,912	929	3,075	14,883	559
0	1,104	5,646	0	0	2,731	2,061	24,593
0	19,243	139,436	66	33	8,039	22,010	6,521
0	23,682	0	0	402	57,429	59,744	1,677
0	25,073	130,383	615	(2,892)	17,331	54,845	22,357
0	799,356	160,194	0	76,603	554	1,390,730	121,846
0	23,947	5,646	0	0	1,059	48,233	745
32,055	7,954	45,219	1,628	0	5,574	21,834	13,414
0	60,723	108,381	77,666	37,931	89,076	145,883	5,589
0	18,690	13,124	12,350	1,996	17,874	41,621	0
0	18,510	620,264	77,242	51,129	90,151	36,909	8,198
0	4,057	46,653	14,177	9,408	15,346	7,563	1,118
0	16,981	13,263	75,793	129,428	69,120	31,511	2,981
(1,449)	58,376	151,993	6,487	1,010	9,307	136,523	41,920
0	41,289	0	0	0	0	77,802	1,677
0	0	0	13,009	0	1,681	0	0
0	146,720	32,637	124,518	50,915	205,928	316,686	24,779
0	134,624	120,670	0	0	(5,258)	121,095	9,129
0	1,023,971	286,837	14,241	24,348	35,294	1,409,723	90,919
0	18,967	26,149	0	0	2,048	19,826	124,082

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

COSTS ALLOCATED FROM ...

Fund/Dept	Real Est Services AAA- RPR/RNT	IS System Dev AAA-SDD	Public Services Group AAA-PSG	Total Actual
Operating Units				
Internal Service Funds				
IAG PUR	0	1,061	0	130,695
IAJ (various)	0	423,227	0	937,751
IAM (various)	37,259	(33,186)	0	352,087
IAV PUR	0	18,579	0	164,310
IAY PUR	0	1,848	0	68,824
IBA VHS	0	256	48,260	131,667
IBP RMG	0	7,573	0	739,087
ICB VHS	3,277	24,697	39,168	441,466
Operating Units				
Enterprise Funds				
EAA SWM	34,146	69,255	61,549	643,178
EAD MCR	10,152	189,263	0	3,809,771
Operating Units				
General Fund Operating Units				
AAA ADS	632	5,639	0	144,006
AAA APT	91,741	1,843	59,451	832,652
AAA ASR	(2,210)	661,331	0	1,513,992
AAA AWM	(685)	16,070	41,965	275,489
AAA BDF	(942)	678,481	0	1,847,842
AAA CBD	0	204,545	0	352,913
AAA CCM	1,964	7,710	70,641	835,077
AAA CCP	10,110	58,254	74,138	3,188,245
AAA CCS	0	10,056	0	172,450
AAA CTN	0	0	0	15,019
AAA DAT	17,483	212,776	0	1,994,654
AAA DCS	12,640	130,967	0	724,906
AAA DPA	233,644	1,050,119	0	5,457,886
AAA EDF	37,515	55,663	0	409,490

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

COSTS ALLOCATED FROM ...

Cost Estimation	Total Estimated	Roll Forward	Total Claimable
18,407	149,102	39,212	188,313
122,798	1,060,549	181,472	1,242,021
62,474	414,561	(53,917)	360,644
17,515	181,825	(219,083)	(37,259)
13,142	81,966	(22,327)	59,640
17,550	149,216	(33,324)	115,892
366,335	1,105,422	(448,418)	657,004
55,123	496,588	(35,094)	461,494
128,256	771,434	(35,503)	735,931
947,269	4,757,039	270,184	5,027,223
28,245	172,251	29,267	201,518
35,788	868,440	76,206	944,647
119,783	1,633,775	165,517	1,799,292
35,229	310,718	11,110	321,827
124,451	1,972,293	721,212	2,693,505
16,460	369,373	134,108	503,481
88,559	923,636	(71,397)	852,239
98,181	3,286,426	646,811	3,933,237
37,795	210,245	15,223	225,468
3,128	18,147	(42,164)	(24,017)
239,726	2,234,380	519,086	2,753,466
159,471	884,377	171,732	1,056,109
1,161,358	6,619,244	280,693	6,899,936
36,941	446,432	(14,162)	432,270

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

COSTS ALLOCATED FROM ...

COSTS ALLOCATED TO ...

Fund	Dept		Space Use	Equipment Use	Utilities	Rent	Auditor/ Controller AAA-ACR
AAA	EMC	Emergency Medical Care Costs	0	0	0	0	680
AAA	FLP	Family Law Program	0	0	0	0	1,658
AAA	FMH	Facilities Management - Home Repair	2,388	32	11,045	0	8,581
AAA	FRN	Franchise Administration	0	0	0	0	1,163
AAA	GJY	Grand Jury	1,717	0	(310)	0	5,318
AAA	HCC	Health Care Costs	0	5,837	0	0	10,597
AAA	IDC	Indigent Defense	0	0	0	0	6,904
AAA	LIT	Litigation Proceeds and Uses	0	0	0	0	493
AAA	LNJ	Law and Justice Group	0	11,959	0	0	1,693
AAA	LUS	Land Use Services Department	110,180	16,448	125,351	0	119,371
AAA	MLH	Behavioral Health	0	0	190,595	0	432,411
AAA	OCH	HRD - Employee Health and Wellness	0	530	0	0	7,948
AAA	PBD	Public Defender	114,358	13,168	251,516	0	96,792
AAA	PGD	Public Guardian	28,474	7,537	72,261	0	9,839
AAA	PHL	Public Health	172,410	161,687	448,388	20,800	324,242
AAA	PRB	Probation	1,476,752	50,892	1,456,397	0	417,178
AAA	ROV	Registrar of Voters	18,041	57,585	83,227	0	114,593
AAA	SCL	County Schools	83,347	0	(30,901)	0	(81)
AAA	SHR	Sheriff	4,522,444	5,046,809	5,955,155	4,664	1,732,760
AAA	SVR	Surveyor	4,349	40,295	18,745	0	19,855
AAA	TRC	Trial Court Funding	0	0	0	0	1,506
AAA	TTC	Treasurer -Tax Collector	43,556	85,790	113,018	0	302,585
AAA	VAF	Veterans Affairs	6,161	1,766	16,239	0	7,315

Operating Units

Other Operating Units

(various)	(various)	Brd-Gov'd Special Districts (summary)	630,991	3,192,246	79,181	0	971,581
(various)	(various)	Redevelopment Agency - RDA	0	959	0	0	6,229
(various)	(various)	Self-Gov'd Special Districts (summary)	1,357	0	0	0	75,132
(various)	RGP/RPR	El Mirage Project	0	0	0	0	6
AAF	OOA	Aging and Adult Services	0	5,586	0	0	55,696
CJV	CIP	Capital Projects - All Funds	0	4,297	0	0	26,467
MPA	500	Mojave Desert AQMD (all funds)	0	0	0	0	8,323
NFY	870	S A N B A G (all funds)	0	0	0	0	9,768

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

COSTS ALLOCATED FROM ...

Arch. & Eng. AAA-ANE	County Admin. Office AAA-CAO	County Counsel AAA-CCL	Fac. Mgmt Custodial AAA-FMC	Fac. Mgmt Grounds AAA-FMG	Fac. Mgmt Maint. AAA-FMM	Human Resources AAA- HRD/UNI	Purch. AAA-PUR
0	0	0	0	0	0	0	0
0	0	(72)	0	0	0	0	0
0	2,389	2,583	4,943	3,514	17,456	4,458	67
0	510	0	0	0	0	951	0
0	0	3,912	0	79	1,345	0	0
0	5,416	(7,595)	0	0	346	18,463	6,521
0	0	(1,378)	0	0	0	0	0
0	0	0	0	0	0	0	559
0	276	0	0	0	0	515	5,589
0	51,972	652,280	81,287	49,520	81,806	136,727	20,867
0	210,809	162,864	6,308	11,847	54,642	157,409	74,337
0	4,439	0	0	0	1,609	8,247	1,677
0	67,625	33,132	54,803	38,990	119,221	141,669	17,327
0	6,648	0	20,646	14,069	10,962	12,406	1,304
0	220,239	64,336	199,697	117,040	229,847	360,129	93,155
0	318,768	122,733	287,971	108,900	1,028,589	509,516	36,144
0	10,917	57,301	34,167	5,361	16,257	24,739	10,806
0	0	52,200	0	0	2,883	0	0
0	1,007,457	245,965	429,654	40,827	1,591,308	1,832,929	130,976
0	10,726	1,436	3,987	0	14,705	30,064	2,422
0	0	0	0	0	0	0	0
0	46,885	121,717	65,445	24,330	93,227	88,589	29,064
0	4,917	2,179	9,554	1,821	10,516	8,046	559
0	0	375,501	68,161	15,425	80,062	122,626	116,443
0	1,582	7,463	0	0	1,641	9,673	10,433
0	0	3,129	0	0	0	28,795	5,589
0	0	0	1,211	0	8,682	0	0
0	30,414	12,665	0	0	0	66,821	29,251
941,510	0	0	154	12,831	337,873	0	109,923
0	0	0	0	0	0	0	0
0	0	83,170	0	0	93	3,455	0

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

COSTS ALLOCATED FROM ...

Fund/Dept	Real Est Services AAA- RPR/RNT	IS System Dev AAA-SDD	Public Services Group AAA-PSG	Total Actual
AAA EMC	0	0	0	680
AAA FLP	0	0	0	1,586
AAA FMH	(25)	723	3,682	61,836
AAA FRN	0	118	0	2,742
AAA GJY	0	379	0	12,441
AAA HCC	0	1,290	0	40,876
AAA IDC	0	0	0	5,526
AAA LIT	0	0	0	1,052
AAA LNJ	0	195,995	0	216,028
AAA LUS	(1,462)	26,348	111,208	1,581,904
AAA MLH	39,587	543,357	0	1,884,165
AAA OCH	14,016	1,029	0	39,494
AAA PBD	(17,452)	117,183	0	1,048,334
AAA PGD	0	1,541	0	185,685
AAA PHL	70,420	112,141	0	2,594,532
AAA PRB	36,965	258,397	0	6,109,202
AAA ROV	0	704,278	86,728	1,223,999
AAA SCL	0	0	0	107,449
AAA SHR	2,374	1,208,102	0	23,751,423
AAA SVR	0	77,757	4,896	229,238
AAA TRC	0	0	0	1,506
AAA TTC	(1,861)	1,266,103	0	2,278,450
AAA VAF	0	1,139	0	70,212
Operating Units				
Other Operating Units				
(various) (various)	97,231	165,547	313,340	6,228,337
(various) (various)	(28,866)	317	0	9,431
(various) (various)	466	684	0	115,152
(various) RGP/RPR	40,553	0	0	50,452
AAF OOA	0	7,355	0	207,789
CJV CIP	6,625	0	486,796	1,926,476
MPA 500	0	0	0	8,323
NFY 870	116,606	24,755	0	237,847

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

COSTS ALLOCATED FROM ...

Cost Estimation	Total Estimated	Roll Forward	Total Claimable
123	803	0	804
301	1,887	(385)	1,502
8,335	70,172	(573,088)	(502,916)
589	3,332	(889)	2,443
1,548	13,990	(11,686)	2,304
7,712	48,588	29,164	77,752
1,246	6,771	(1,568)	5,203
104	1,156	605	1,761
341	216,369	204,328	420,697
209,734	1,791,638	(84,265)	1,707,373
357,685	2,241,850	252,646	2,494,497
6,082	45,577	24,040	69,617
129,295	1,177,629	314,197	1,491,826
18,117	203,803	47,066	250,869
382,542	2,977,074	137,907	3,114,981
718,557	6,827,759	419,947	7,247,706
54,504	1,278,504	760,757	2,039,261
20,291	127,740	(210,848)	(83,108)
1,563,230	25,314,653	2,298,574	27,613,228
16,756	245,994	67,690	313,684
275	1,782	(284)	1,498
183,536	2,461,987	186,458	2,648,445
9,221	79,433	16,478	95,912
411,067	6,639,404	1,326,036	7,965,440
8,495	17,926	(15,192)	2,734
44,738	159,891	(20,650)	139,241
2,158	52,611	(3,805)	48,806
36,215	244,004	35,331	279,335
434,998	2,361,474	462,707	2,824,182
3,801	12,124	8,091	20,216
23,317	261,164	43,365	304,529

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

COSTS ALLOCATED FROM ...

COSTS ALLOCATED TO ...

Fund	Dept		Space Use	Equipment Use	Utilities	Rent	Auditor/ Controller AAA-ACR
NGJ	875	Inland Library System (all funds)	0	0	0	0	1,527
NHY	890	L A F C O	0	0	0	0	4,760
NIA	900	Law Library	0	0	0	0	3,789
PAB	RET	Board of Retirement - Admin	0	5,705	0	0	20,009
RFZ	097	Flood Control District (all zones)	19,975	14,270	66,322	0	31,557
RHH	498	IHSS Public Authority	0	0	0	0	10,355
RRC	903	Children & Families First Comm.	0	0	0	0	6,396
RSC	HPS	Headstart/Preschool Services	44,267	126,721	34,084	0	273,532
SAA	TRA	Transportation (all funds)	110,286	1,651,066	132,306	0	185,173
SAC	JOB	Workforce Development (all funds)	0	12,418	0	0	56,027
SAP	CLB	County Library	269,945	56,335	0	0	229,336
SFH	CAO	Disaster Recovery Fund	0	0	0	0	1,117
STD	905	Authority for the Handicapped	0	0	0	0	87,036
Operating Units							
All Other							
(various)	(various)	All Other	1,648,660	275,075	1,859,185	66,317	404,082
Totals			10,580,266	11,127,825	15,062,104	91,781	10,174,298

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

COSTS ALLOCATED FROM ...

Arch. & Eng. AAA-ANE	County Admin. Office AAA-CAO	County Counsel AAA-CCL	Fac. Mgmt Custodial AAA-FMC	Fac. Mgmt Grounds AAA-FMG	Fac. Mgmt Maint. AAA-FMM	Human Resources AAA- HRD/UNI	Purch. AAA-PUR
0	0	0	0	0	0	383	0
0	1,625	0	0	0	0	563	0
0	0	0	0	0	0	0	0
0	0	0	0	0	118	25,247	0
0	44,050	72,975	13,660	0	52,967	(47,410)	30,368
0	0	1,816	0	0	0	1,317	373
0	0	26,955	0	0	126	27,687	0
0	164,784	40,030	(9,653)	0	4,427	1,374,708	25,711
0	105,367	74,825	176,512	4,806	109,568	308,976	41,733
0	18,021	14,299	0	0	611	54,414	8,570
(13,355)	103,477	13,124	1,740	5,729	20,116	207,951	35,771
0	0	0	0	0	0	0	1,863
0	0	0	0	0	0	0	0
0	0	231,136	437,941	203,727	762,624	167,890	5,403
958,761	4,956,280	4,377,956	2,373,052	1,057,186	5,387,566	9,676,332	1,481,227

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

COSTS ALLOCATED FROM ...

Fund/Dept	Real Est Services AAA- RPR/RNT	IS System Dev AAA-SDD	Public Services Group AAA-PSG	Total Actual
NGJ 875	0	256	0	2,165
NHY 890	0	46,377	0	53,325
NIA 900	0	0	0	3,789
PAB RET	0	(28,010)	0	23,069
RFZ 097	174,820	92,113	64,347	630,014
RHH 498	1,241	1,253	0	16,355
RRC 903	(6,832)	58	0	54,389
RSC HPS	57,160	38,106	0	2,173,876
SAA TRA	346,683	240,816	96,520	3,584,637
SAC JOB	15,137	8,456	0	187,954
SAP CLB	46,630	25,653	66,445	1,068,897
SFH CAO	0	0	0	2,980
STD 905	0	0	0	87,036
Operating Units				
All Other				
(various) (various)	141,644	45,090	0	6,248,772
	1,638,384	8,980,734	1,629,133	89,552,885

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

COSTS ALLOCATED FROM ...

Cost Estimation	Total Estimated	Roll Forward	Total Claimable
498	2,663	(602)	2,062
2,093	55,418	96	55,514
1,888	5,677	(634)	5,042
9,736	32,805	(110,565)	(77,760)
99,603	729,617	47,591	777,208
3,259	19,613	8,772	28,385
13,343	67,732	(6,050)	61,682
403,012	2,576,888	(475,415)	2,101,473
286,813	3,871,450	722,200	4,593,650
30,924	218,878	(224,947)	(6,069)
150,087	1,218,985	191,895	1,410,880
252	3,232	(1,012)	2,220
15,072	102,108	(9,873)	92,235
794,217	7,042,989	(407,638)	6,635,351
10,399,696	99,952,581	7,732,992	107,685,574

**SUMMARY OF COSTS ALLOCATED TO
SERVICE UNITS AND ADMINISTRATIVE GROUPS**

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

COSTS ALLOCATED FROM ...			COSTS ALLOCATED TO ...				
Fund	Dept		Auditor/ Controller AAA-ACR	Arch. & Eng. AAA-ANE	County Admin. Office AAA-CAO	County Counsel AAA-CCL	Fac. Mgmt Custodial AAA-FMC
Central Support Service Units							
AAA	ACR	Auditor/Controller-Recorder	1,551,710	19,018	270,045	26,332	25,899
AAA	ANE	Architecture & Engineering	0	0	0	0	0
AAA	CAO	County Administrative Office	49,299	6,090	5,278	16,504	12,302
AAA	CCL	County Counsel	61,333	121,924	173,029	2,273,393	11,850
AAA	FMC	Facilities Management - Custodial	(18,562)	26,507	46,339	80,269	28,508
AAA	FMG	Facilities Management - Grounds	4,770	17,274	23,268	52,310	19,903
AAA	FMM	Facilities Management - Maintenance	36,414	29,140	45,290	87,876	101,495
AAA	HRD/UNI	Human Resources	15,043	14,911	11,215	35,074	30,202
AAA	PUR	Purchasing	32,982	3,221	10,431	6,136	5,708
AAA	RPR/RNT	Real Estate Services/Rent	(32)	0	(2,762)	0	(156)
AAA	SDD	IS - System Development	1,838,083	57,205	341,778	5,360	3,816
Administrative Groups							
AAA	PSG	Public Services Group	0	94,519	0	0	23,149
Totals			3,571,041	389,808	923,911	2,583,254	262,676

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

COSTS ALLOCATED TO ...

Fac. Mgmt Grounds AAA-FMG	Fac. Mgmt Maint. AAA-FMM	Human Resources AAA- HRD/UNI	Purch. AAA-PUR	Real Est Services AAA- RPR/RNT	IS System Dev AAA-SDD	Public Services Group AAA-PSG	Total
13,763	52,258	65,583	29,230	29,772	27,380	4,164	2,115,153
0	0	0	0	0	0	0	0
5,752	13,083	30,051	3,292	5,172	22,134	2,189	171,144
5,562	12,818	82,160	30,815	69,131	50,121	483	2,892,619
13,380	30,837	54,249	11,842	2,255	0	4,928	280,552
9,341	21,529	10,912	1,830	0	0	3,212	164,350
47,634	109,787	77,425	6,359	4,959	42,666	5,136	594,183
17,034	27,818	71,807	6,933	10,992	(428)	4,656	245,257
5,682	43,780	10,585	307	1,534	10,738	0	131,104
(73)	(168)	0	0	0	7,662	0	4,471
13,711	123,836	231,585	171,011	16,072	1,787,210	522	4,590,188
20,562	23,547	0	0	94,519	0	136,108	392,404
152,347	459,126	634,357	261,619	234,405	1,947,484	161,396	11,581,425

SERVICE UNITS AND GROUPS EXPENDITURE DETAIL

Fund	Dept		Salaries and Employee Benefits (Note 1)	Services and Supplies (Note 2)	Prior Year (Note 3)	Total Current Expenditures
Central Support Service Units						
AAA	ACR	Auditor/Controller - Recorder	15,480,141	4,357,761	990,705	20,828,606
AAA	ANE	Architecture & Engineering	2,859,347	484,282	67,042	3,410,671
AAA	CAO	County Administrative Office	3,299,354	722,032	648,655	4,670,040
AAA	CCL	County Counsel	10,432,375	719,103	341,553	11,493,030
AAA	FMC	Facilities Management - Custodial	2,442,098	2,094,028	85,328	4,621,454
AAA	FMG	Facilities Management - Grounds	1,228,490	797,564	44,276	2,070,329
AAA	FMM	Facilities Management - Maintenance	4,456,215	4,577,662	422,775	9,456,652
AAA	HRD/UNI	Human Resources	14,077,899	4,121,182	115,715	18,314,796
AAA	PUR	Purchasing	1,336,944	108,009	17,342	1,462,294
AAA	RPR/RNT	Real Estate Services/Rent	2,209,220	534,726	0	2,743,946
AAA	SDD	IS - Systems Development	11,405,102	4,254,571	279,275	15,938,948
SUBTOTALS			69,227,183	22,770,920	3,012,665	95,010,769
Administrative Groups						
AAA	PSG	Public Services Group	1,725,900	114,700	3,431	1,844,031
SUBTOTALS			1,725,900	114,700	3,431	1,844,031
TOTALS			70,953,084	22,885,620	3,016,096	96,854,800

NOTES:

1. Appropriation 100, EHAP EAP CEHW/EBSD charges in Appr. 540, and other 500 series charges where applicable.
2. Appropriation 200 (current year) and 241, plus inter/intra-fund charges and interest on lease/purchase equipment where applicable
3. Appropriation 200 (prior years)

EQUIPMENT USE - ALLOWED COSTS

Fund	Dept		Equipment	
			Acquisition Costs	Use Allow: 0.066667
Central Support Service Units				
AAA	ACR	Auditor/Controller - Recorder	2,392,605	159,508
AAA	ANE	Architecture & Engineering	120,391	8,026
AAA	CAO	County Administrative Office	72,917	4,861
AAA	CCL	County Counsel	81,354	5,424
AAA	FMC	Facilities Management - Custodial	2,955	197
AAA	FMG	Facilities Management - Grounds	115,549	7,703
AAA	FMM	Facilities Management - Maintenance	146,557	9,771
AAA	HRD/UNI	Human Resources	0	0
AAA	PUR	Purchasing	74,608	4,974
AAA	RPR/RNT	Real Estate Services/Rent	0	0
AAA	SDD	IS - Systems Development	187,886	12,526
SUBTOTALS			3,194,823	212,989
Administrative Groups				
AAA	PSG	Public Services Group	19,798	1,320
SUBTOTALS			19,798	1,320
Internal Service Funds				
IAG	PUR	Printing Services	0	0
IAJ	(various)	IS - Computer Operations	0	0
IAM	(various)	IS - Network Services	0	0
IAV	PUR	Central Stores	0	0
IAY	PUR	Mail Services	0	0
IBA	VHS	Fleet Mgmt - Motor Pool	0	0
IBP	RMG	HRD - Risk Management (all funds)	0	0
ICB	VHS	Fleet Mgmt - Garage/Warehouse	0	0
SUBTOTALS			0	0
Enterprise Funds				
EAA	SWM	Solid Waste Management (all funds)	0	0
EAD	MCR	Arrowhead Regional Medical Center (all funds)	0	0

EQUIPMENT USE - ALLOWED COSTS

Fund	Dept		Equipment	
			Acquisition Costs	Use Allow: 0.066667
SUBTOTALS			0	0
General Fund Operating Units				
AAA	ADS	Behavioral Health - Alcohol & Drug Services	9,530	635
AAA	APT	Airports Administration	562,883	37,526
AAA	ASR	Assessor	298,566	19,905
AAA	AWM	Agriculture/Weights & Measures	758,993	50,600
AAA	BDF	Board of Supervisors (all districts)	24,569	1,638
AAA	CBD	Clerk of the Board	0	0
AAA	CCM	County Museum	304,642	20,310
AAA	CCP	Regional Parks	1,794,590	119,640
AAA	CCS	California Children's Services	34,197	2,280
AAA	CTN	Trial Courts - State Ineligible Costs	0	0
AAA	DAT	District Attorney	243,440	16,229
AAA	DCS	HSS - Child Support Services	0	0
AAA	DPA	Human Services System	0	0
AAA	EDF	Economic Development Function	210,718	14,048
AAA	EMC	Emergency Medical Care Costs	0	0
AAA	FLP	Family Law Program	0	0
AAA	FMH	Facilities Management - Home Repair	483	32
AAA	FRN	Franchise Administration	0	0
AAA	GJY	Grand Jury	0	0
AAA	HCC	Health Care Costs	87,561	5,837
AAA	IDC	Indigent Defense	0	0
AAA	LIT	Litigation Proceeds and Uses	0	0
AAA	LNJ	Law and Justice Group	179,386	11,959
AAA	LUS	Land Use Services Department	246,722	16,448
AAA	MLH	Behavioral Health	0	0
AAA	OCH	HRD - Employee Health and Wellness	7,957	530
AAA	PBD	Public Defender	197,524	13,168
AAA	PGD	Public Guardian	113,048	7,537
AAA	PHL	Public Health	2,425,294	161,687
AAA	PRB	Probation	763,379	50,892
AAA	ROV	Registrar of Voters	863,764	57,585

EQUIPMENT USE - ALLOWED COSTS

Fund	Dept		Equipment	
			Acquisition Costs	Use Allow: 0.066667
AAA	SCL	County Schools	0	0
AAA	SHR	Sheriff	75,701,750	5,046,809
AAA	SVR	Surveyor	604,426	40,295
AAA	TRC	Trial Court Funding	0	0
AAA	TTC	Treasurer -Tax Collector	1,286,845	85,790
AAA	VAF	Veterans Affairs	26,492	1,766
SUBTOTALS			86,746,759	5,783,146
Other Operating Units				
(various)	(various)	Brd-Gov'd Special Districts (summary)	47,883,456	3,192,246
(various)	(various)	Redevelopment Agency - RDA	14,388	959
(various)	(various)	Self-Gov'd Special Districts (summary)	0	0
(various)	RGP/RPR	EI Mirage Project	0	0
AAF	OOA	Aging and Adult Services	83,794	5,586
CJV	CIP	Capital Projects - All Funds	64,452	4,297
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	85,572	5,705
RFZ	097	Flood Control District (all zones)	214,052	14,270
RHH	498	IHSS Public Authority	0	0
RRC	903	Children & Families First Comm.	0	0
RSC	HPS	Headstart/Preschool Services	1,900,809	126,721
SAA	TRA	Transportation (all funds)	24,765,863	1,651,066
SAC	JOB	Workforce Development (all funds)	186,273	12,418
SAP	CLB	County Library	845,022	56,335
SFH	CAO	Disaster Recovery Fund	0	0
STD	905	Authority for the Handicapped	0	0
SUBTOTALS			76,043,680	5,069,604
All Other				
(various)	(various)	All Other	4,126,107	275,075

EQUIPMENT USE - ALLOWED COSTS

Fund	Dept	Equipment	
		Acquisition Costs	Use Allow: 0.066667
SUBTOTALS		4,126,107	275,075
TOTALS		170,131,167	11,342,135

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	ACR	Auditor/Controller - Recorder	74,681	74,681	0
AAA	ANE	Architecture & Engineering	0	0	0
AAA	CAO	County Administrative Office	0	0	0
AAA	CCL	County Counsel	5,506	5,506	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			80,187	80,187	0
Administrative Groups					
AAA	PSG	Public Services Group	0	0	0
SUBTOTALS			0	0	0
Internal Service Funds					
IAG	PUR	Printing Services	0	0	0
IAJ	(various)	IS - Computer Operations	0	0	0
IAM	(various)	IS - Network Services	11,957	11,957	0
IAV	PUR	Central Stores	0	0	0
IAY	PUR	Mail Services	0	0	0
IBA	VHS	Fleet Mgmt - Motor Pool	0	0	0
IBP	RMG	HRD - Risk Management (all funds)	0	0	0
ICB	VHS	Fleet Mgmt - Garage/Warehouse	29,700	29,700	0
SUBTOTALS			41,657	41,657	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)	349,396	349,396	0
SUBTOTALS			349,396	349,396	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	368,323	368,323	0
AAA	AWM	Agriculture/Weights & Measures	74,174	74,174	0
AAA	BDF	Board of Supervisors (all districts)	53,868	53,868	0
AAA	CBD	Clerk of the Board	0	0	0
AAA	CCM	County Museum	98,560	98,560	0
AAA	CCP	Regional Parks	0	0	0
AAA	CCS	California Children's Services	296,480	296,480	0
AAA	CTN	Trial Courts - State Ineligible Costs	0	0	0
AAA	DAT	District Attorney	572,341	572,341	0
AAA	DCS	HSS - Child Support Services	3,142,896	3,142,896	0
AAA	DPA	Human Services System	18,189,427	18,189,427	0
AAA	EDF	Economic Development Function	290,808	290,808	0
AAA	EMC	Emergency Medical Care Costs	0	0	0
AAA	FLP	Family Law Program	0	0	0
AAA	FMH	Facilities Management - Home Repair	0	0	0
AAA	FRN	Franchise Administration	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	285,597	285,597	0
AAA	MLH	Behavioral Health	3,782,924	3,782,924	0
AAA	OCH	HRD - Employee Health and Wellness	66,232	66,232	0
AAA	PBD	Public Defender	292,908	292,908	0
AAA	PGD	Public Guardian	0	0	0
AAA	PHL	Public Health	2,866,342	2,845,542	20,800
AAA	PRB	Probation	1,002,204	1,002,204	0

RENT - ALLOWED COSTS

Fund	Dept		Rent Paid by Real Estate Svcs For Others	Less Amount Transferred To User	Total Allowed Costs
AAA	ROV	Registrar of Voters	0	0	0
AAA	SCL	County Schools	0	0	0
AAA	SHR	Sheriff	929,805	925,141	4,664
AAA	SVR	Surveyor	0	0	0
AAA	TRC	Trial Court Funding	0	0	0
AAA	TTC	Treasurer -Tax Collector	0	0	0
AAA	VAF	Veterans Affairs	28,600	28,600	0
SUBTOTALS			32,341,490	32,316,026	25,464
Other Operating Units					
(various)	(various)	Brd-Gov'd Special Districts (summary)	38,919	38,919	0
(various)	(various)	Redevelopment Agency - RDA	92,592	92,592	0
(various)	(various)	Self-Gov'd Special Districts (summary)	0	0	0
(various)	RGP/RP	El Mirage Project	0	0	0
AAF	OOA	Aging and Adult Services	151,428	151,428	0
CJV	CIP	Capital Projects - All Funds	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
RFZ	097	Flood Control District (all zones)	25,253	25,253	0
RHH	498	IHSS Public Authority	0	0	0
RRC	903	Children & Families First Comm.	0	0	0
RSC	HPS	Headstart/Preschool Services	2,206,711	2,206,711	0
SAA	TRA	Transportation (all funds)	30,549	30,549	0
SAC	JOB	Workforce Development (all funds)	983,834	983,834	0
SAP	CLB	County Library	450,408	450,408	0
SFH	CAO	Disaster Recovery Fund	0	0	0
STD	905	Authority for the Handicapped	0	0	0
SUBTOTALS			3,979,695	3,979,695	0

RENT - ALLOWED COSTS

Fund	Dept	Rent Paid by Real Estate Svcs For Others	Less Amount Transferred To User	Total Allowed Costs	
All Other					
(various)	(various)	All Other	66,317	0	66,317
		SUBTOTALS	66,317	0	66,317
		TOTALS	36,858,741	36,766,960	91,781

SPACE USE - ALLOWED COSTS

Fund	Dept		County-Owned Buildings	
			Acquisition Cost	Space Use Allowance: 2%
Central Support Service Units				
AAA	ACR	Auditor/Controller - Recorder	10,122,765	202,455
AAA	ANE	Architecture & Engineering	2,031,599	40,632
AAA	CAO	County Administrative Office	2,405,265	48,105
AAA	CCL	County Counsel	6,152,220	123,044
AAA	FMC	Facilities Management - Custodial	740,357	14,807
AAA	FMG	Facilities Management - Grounds	346,074	6,921
AAA	FMM	Facilities Management - Maintenance	786,271	15,725
AAA	HRD/UNI	Human Resources	2,201,585	44,032
AAA	PUR	Purchasing	332,730	6,655
AAA	RPR/RNT	Real Estate Services/Rent	187,416	3,748
AAA	SDD	IS - Systems Development	6,502,689	130,054
SUBTOTALS			31,808,971	636,179
Administrative Groups				
AAA	PSG	Public Services Group	377,706	7,554
SUBTOTALS			377,706	7,554
Internal Service Funds				
IAG	PUR	Printing Services	517,142	10,343
IAJ	(various)	IS - Computer Operations	3,292,081	65,842
IAM	(various)	IS - Network Services	603,058	12,061
IAV	PUR	Central Stores	551,145	11,023
IAY	PUR	Mail Services	156,310	3,126
IBA	VHS	Fleet Mgmt - Motor Pool	0	0
IBP	RMG	HRD - Risk Management (all funds)	2,288,997	45,780
ICB	VHS	Fleet Mgmt - Garage/Warehouse	0	0
SUBTOTALS			7,408,732	148,175
Enterprise Funds				
EAA	SWM	Solid Waste Management (all funds)	0	0
EAD	MCR	Arrowhead Regional Medical Center (all funds)	0	0

SPACE USE - ALLOWED COSTS

Fund	Dept		County-Owned Buildings	
			Acquisition Cost	Space Use Allowance: 2%
SUBTOTALS			0	0
General Fund Operating Units				
AAA	ADS	Behavioral Health - Alcohol & Drug Services	8,031	161
AAA	APT	Airports Administration	1,907,683	38,154
AAA	ASR	Assessor	2,486,791	49,736
AAA	AWM	Agriculture/Weights & Measures	354,574	7,091
AAA	BDF	Board of Supervisors (all districts)	5,895,087	117,902
AAA	CBD	Clerk of the Board	1,023,995	20,480
AAA	CCM	County Museum	6,880,617	137,612
AAA	CCP	Regional Parks	21,137,723	422,754
AAA	CCS	California Children's Services	0	0
AAA	CTN	Trial Courts - State Ineligible Costs	0	0
AAA	DAT	District Attorney	12,244,703	244,894
AAA	DCS	HSS - Child Support Services	0	0
AAA	DPA	Human Services System	3,034,089	60,682
AAA	EDF	Economic Development Function	1,148,356	22,967
AAA	EMC	Emergency Medical Care Costs	0	0
AAA	FLP	Family Law Program	0	0
AAA	FMH	Facilities Management - Home Repair	119,375	2,388
AAA	FRN	Franchise Administration	0	0
AAA	GJY	Grand Jury	85,870	1,717
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	5,509,012	110,180
AAA	MLH	Behavioral Health	0	0
AAA	OCH	HRD - Employee Health and Wellness	0	0
AAA	PBD	Public Defender	5,717,895	114,358
AAA	PGD	Public Guardian	1,423,686	28,474
AAA	PHL	Public Health	8,620,516	172,410
AAA	PRB	Probation	73,837,613	1,476,752
AAA	ROV	Registrar of Voters	902,033	18,041
AAA	SCL	County Schools	4,167,365	83,347
AAA	SHR	Sheriff	226,122,211	4,522,444

SPACE USE - ALLOWED COSTS

Fund	Dept		County-Owned Buildings	
			Acquisition Cost	Space Use Allowance: 2%
AAA	SVR	Surveyor	217,453	4,349
AAA	TRC	Trial Court Funding	0	0
AAA	TTC	Treasurer -Tax Collector	2,177,804	43,556
AAA	VAF	Veterans Affairs	308,055	6,161
SUBTOTALS			385,330,539	7,706,611
Other Operating Units				
(various)	(various)	Brd-Gov'd Special Districts (summary)	31,549,558	630,991
(various)	(various)	Redevelopment Agency - RDA	0	0
(various)	(various)	Self-Gov'd Special Districts (summary)	67,845	1,357
(various)	RGP/RPR	EI Mirage Project	0	0
AAF	OOA	Aging and Adult Services	0	0
CJV	CIP	Capital Projects - All Funds	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
RFZ	097	Flood Control District (all zones)	998,772	19,975
RHH	498	IHSS Public Authority	0	0
RRC	903	Children & Families First Comm.	0	0
RSC	HPS	Headstart/Preschool Services	2,213,338	44,267
SAA	TRA	Transportation (all funds)	5,514,285	110,286
SAC	JOB	Workforce Development (all funds)	0	0
SAP	CLB	County Library	13,497,240	269,945
SFH	CAO	Disaster Recovery Fund	0	0
STD	905	Authority for the Handicapped	0	0
SUBTOTALS			53,841,038	1,076,821
All Other				
(various)	(various)	All Other	82,432,988	1,648,660
SUBTOTALS			82,432,988	1,648,660

SPACE USE - ALLOWED COSTS

Fund	Dept	County-Owned Buildings Acquisition Cost	Space Use Allowance: 2%
TOTALS		561,199,973	11,223,999

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	ACR	Auditor/Controller - Recorder	236,248	0	236,248
AAA	ANE	Architecture & Engineering	38,919	0	38,919
AAA	CAO	County Administrative Office	47,189	0	47,189
AAA	CCL	County Counsel	117,857	0	117,857
AAA	FMC	Facilities Management - Custodial	67,590	0	67,590
AAA	FMG	Facilities Management - Grounds	31,722	0	31,722
AAA	FMM	Facilities Management - Maintenance	73,112	0	73,112
AAA	HRD/UNI	Human Resources	94,970	0	94,970
AAA	PUR	Purchasing	30,700	0	30,700
AAA	RPR/RNT	Real Estate Services/Rent	15,899	0	15,899
AAA	SDD	IS - Systems Development	352,657	0	352,657
SUBTOTALS			1,106,862	0	1,106,862
Administrative Groups					
AAA	PSG	Public Services Group	7,236	0	7,236
SUBTOTALS			7,236	0	7,236
Internal Service Funds					
IAG	PUR	Printing Services	40,848	0	40,848
IAJ	(various)	IS - Computer Operations	193,947	0	193,947
IAM	(various)	IS - Network Services	126,793	0	126,793
IAV	PUR	Central Stores	50,852	0	50,852
IAY	PUR	Mail Services	14,422	0	14,422
IBA	VHS	Fleet Mgmt - Motor Pool	3,620	0	3,620
IBP	RMG	HRD - Risk Management (all funds)	53,742	0	53,742
ICB	VHS	Fleet Mgmt - Garage/Warehouse	141,252	0	141,252
SUBTOTALS			625,477	0	625,477
Enterprise Funds					
EAA	SWM	Solid Waste Management (all funds)	69,597	0	69,597

UTILITIES - ALLOWED COSTS

Fund	Dept		Utilities Paid by Facilities Management For Other	Less Refunds/Amount Transferred To User	Total Allowed Costs
EAD	MCR	Arrowhead Regional Medical Center (all funds)	59,302	0	59,302
SUBTOTALS			128,899	0	128,899

General Fund Operating Units

AAA	ADS	Behavioral Health - Alcohol & Drug Services	6,437	0	6,437
AAA	APT	Airports Administration	409,874	0	409,874
AAA	ASR	Assessor	175,537	0	175,537
AAA	AWM	Agriculture/Weights & Measures	32,507	0	32,507
AAA	BDF	Board of Supervisors (all districts)	116,587	0	116,587
AAA	CBD	Clerk of the Board	19,616	0	19,616
AAA	CCM	County Museum	215,485	0	215,485
AAA	CCP	Regional Parks	1,959,723	0	1,959,723
AAA	CCS	California Children's Services	0	0	0
AAA	CTN	Trial Courts - State Ineligible Costs	0	0	0
AAA	DAT	District Attorney	397,321	0	397,321
AAA	DCS	HSS - Child Support Services	0	0	0
AAA	DPA	Human Services System	58,906	0	58,906
AAA	EDF	Economic Development Function	33,931	0	33,931
AAA	EMC	Emergency Medical Care Costs	0	0	0
AAA	FLP	Family Law Program	0	0	0
AAA	FMH	Facilities Management - Home Repair	11,045	0	11,045
AAA	FRN	Franchise Administration	0	0	0
AAA	GJY	Grand Jury	(310)	0	(310)
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	125,351	0	125,351
AAA	MLH	Behavioral Health	190,595	0	190,595
AAA	OCH	HRD - Employee Health and Wellness	0	0	0
AAA	PBD	Public Defender	251,516	0	251,516
AAA	PGD	Public Guardian	72,261	0	72,261
AAA	PHL	Public Health	448,388	0	448,388
AAA	PRB	Probation	1,456,397	0	1,456,397

UTILITIES - ALLOWED COSTS

Fund	Dept		Utilities Paid by Facilities Management For Other	Less Refunds/Amount Transferred To User	Total Allowed Costs
AAA	ROV	Registrar of Voters	83,227	0	83,227
AAA	SCL	County Schools	382,558	413,459	(30,901)
AAA	SHR	Sheriff	5,955,155	0	5,955,155
AAA	SVR	Surveyor	18,745	0	18,745
AAA	TRC	Trial Court Funding	0	0	0
AAA	TTC	Treasurer -Tax Collector	113,018	0	113,018
AAA	VAF	Veterans Affairs	16,239	0	16,239
SUBTOTALS			12,550,111	413,459	12,136,652

Other Operating Units

(various)	(various)	Brd-Gov'd Special Districts (summary)	79,181	0	79,181
(various)	(various)	Redevelopment Agency - RDA	0	0	0
(various)	(various)	Self-Gov'd Special Districts (summary)	0	0	0
(various)	RGP/RPR	El Mirage Project	0	0	0
AAF	OOA	Aging and Adult Services	0	0	0
CJV	CIP	Capital Projects - All Funds	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
RFZ	097	Flood Control District (all zones)	66,322	0	66,322
RHH	498	IHSS Public Authority	0	0	0
RRC	903	Children & Families First Comm.	0	0	0
RSC	HPS	Headstart/Preschool Services	34,084	0	34,084
SAA	TRA	Transportation (all funds)	132,306	0	132,306
SAC	JOB	Workforce Development (all funds)	0	0	0
SAP	CLB	County Library	0	0	0
SFH	CAO	Disaster Recovery Fund	0	0	0
STD	905	Authority for the Handicapped	0	0	0
SUBTOTALS			311,892	0	311,892

UTILITIES - ALLOWED COSTS

Fund	Dept		Utilities Paid by Facilities Management For Other	Less Refunds/Amount Transferred To User	Total Allowed Costs
All Other					
(various)	(various)	All Other	2,049,640	190,455	1,859,185
SUBTOTALS			2,049,640	190,455	1,859,185
TOTALS			16,780,115	603,914	16,176,202

AUDITOR/CONTROLLER

AAA ACR

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.

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) 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 was then deducted from these costs to determine the 1st Allocation Net Allocable amount.

Current expenditures were distributed to each section/division based on actual costs and were 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 have been distributed among various sections/divisions on an equitable basis and were allocated to all benefiting entities as follows:

- General Accounting/FAS System Administration - number of accounting transactions processed;
- Accounts Payable - number of claims and deposits processed;
- Payroll Section - number of payroll warrants generated;
- CAP/CAFR/Fraud Hotline/Single Audit - number of employees;
- Audit Division - actual hours distribution.

The support costs for HSS Auditing, Recorder, Property Tax and School Claims were charged to those units. Single audit costs were allocated to all departments based on number of employees. Although individual programs in specific departments were 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 was appropriate to allocate the annual cost to all departments.

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

Auditor/Controller - Recorder

1st Allocation

Details	Source Section	Amount
COSTS		
Current Expenditures		20,828,606
Equipment Use		159,508
Space Use		202,455
Utilities		236,248
TOTAL ALLOCABLE		21,426,817
REVENUE		
Miscellaneous Revenue		23,022
		23,022
NET ALLOCABLE		21,403,795

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0278	Less: Unallocated Costs	Less: Program Reimbursement
Administration	136,521	140,315	140,315	0
CAP/CAFR/Fraud Hotline/Single Audit	1,121,159	1,152,318	0	0
PC 4750	132,694	132,694	0	132,694
General Accounting/FAS System Administration	2,795,804	2,873,506	0	109,510
Property Tax	1,153,033	1,185,078	1,185,078	0
Accounts Payable	1,782,105	1,831,634	0	0
Payroll	2,783,699	2,861,064	0	24,814
Recorder	8,051,142	8,274,902	8,274,902	0
School Claims	21,233	21,823	0	0
HSS Auditing	9,989	10,267	0	0
Audit Division	2,841,228	2,920,193	0	22,726
TOTALS	20,828,606	21,403,795	9,600,296	289,744

Auditor/Controller - Recorder**2nd Allocation**

Fund	Dept	Description	Amount
AAA	ACR	Auditor/Controller - Recorder	1,551,710
AAA	ANE	Architecture & Engineering	0
AAA	CAO	County Administrative Office	49,299
AAA	CCL	County Counsel	61,333
AAA	FMC	Facilities Management - Custodial	(18,562)
AAA	FMG	Facilities Management - Grounds	4,770
AAA	FMM	Facilities Management - Maintenance	36,414
AAA	HRD/UNI	Human Resources	15,043
AAA	PSG	Public Services Group	0
AAA	PUR	Purchasing	32,982
AAA	RPR/RNT	Real Estate Services/Rent	(32)
AAA	SDD	IS - Systems Development	1,838,083
TOTAL ALLOCABLE			3,571,041

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.1714	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
0	23,406	0	Not Allocated
1,152,318	192,221	192,221	No.of Employees
0	22,750	0	Not Allocated
2,763,996	479,337	479,337	No.of Acctg. Transactions
0	197,686	0	Not Allocated
1,831,634	305,540	305,540	No. of Claims and Deposits
2,836,250	477,262	477,262	No.of Payroll Warrants
0	1,380,359	0	Not Allocated
21,823	3,640	3,640	< ... Direct Charge ... >
10,267	1,713	1,713	< ... Direct Charge ... >
2,897,467	487,125	487,125	Audit Division Actual Hours
11,513,755	3,571,041	1,946,839	

Auditor/Controller-Recorder AAA-ACR (1st Allocation)

Fund	Dept		Accounts Payable		CAP/CAFR/Fraud/Single Audit	
			Base:	Allocation:	Base:	Allocation:
			No. of Claims and Deposits	Base x 0.9321	No. of Employees	Base x 57.3703
Central Support Service Units						
AAA	ACR	Auditor/Controller - Recorder	183,354	170,900	215	12,326
AAA	ANE	Architecture & Engineering	1,148	1,070	27	1,523
AAA	CAO	County Administrative Office	1,748	1,629	23	1,320
AAA	CCL	County Counsel	4,941	4,605	72	4,126
AAA	FMC	Facilities Management - Custodial	8,822	8,223	54	3,076
AAA	FMG	Facilities Management - Grounds	4,972	4,634	25	1,438
AAA	FMM	Facilities Management - Maintenance	24,630	22,957	57	3,271
AAA	HRD/UNI	Human Resources	14,176	13,213	131	7,513
AAA	PUR	Purchasing	584	544	14	823
AAA	RPR/RNT	Real Estate Services/Rent	14,150	13,189	23	1,293
AAA	SDD	IS - Systems Development	1,722	1,605	96	5,534
Administrative Groups						
AAA	PSG	Public Services Group	292	272	10	547
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	5,474	5,102	17	951
IAJ	(various)	IS - Computer Operations	5,232	4,877	120	6,858
IAM	(various)	IS - Network Services	15,967	14,882	97	5,567
IAV	PUR	Central Stores	958	893	5	280
IAY	PUR	Mail Services	1,852	1,726	29	1,657
IBA	VHS	Fleet Mgmt - Motor Pool	1,000	932	4	229
IBP	RMG	HRD - Risk Management (all funds)	167,914	156,509	70	3,998
ICB	VHS	Fleet Mgmt - Garage/Warehouse	13,924	12,978	86	4,921
Enterprise Funds						
EAA	SWM	Solid Waste Management (all funds)	24,760	23,078	91	5,210
EAD	MCR	Arrowhead Regional Medical Center (all funds)	103,565	96,530	2,895	166,092
General Fund Operating Units						
AAA	ADS	Behavioral Health - Alcohol & Drug Services	7,722	7,197	87	4,976
AAA	APT	Airports Administration	6,428	5,991	29	1,653

Auditor/Controller-Recorder AAA-ACR (1st Allocation)

General Accounting		Audit Division		Payroll		Direct Charges	Credits	Total
Base:	Allocation:	Base:	Allocation:	Base:	Allocation:			
No.of Acctg. Transactions	Base x 0.6351	Audit Division Actual Hours	Base x 110.0401	No.of Payroll Warrants	Base x 5.3212			
399,665	253,838	9,860	1,085,023	5,567	29,623			1,551,710
6,385	4,055	79	8,693	691	3,677			19,018
5,146	3,268	2,368	260,630	601	3,198			270,045
12,170	7,729			1,855	9,871			26,332
11,318	7,188			1,393	7,412			25,899
6,607	4,196			657	3,495			13,763
28,488	18,094			1,491	7,936			52,258
42,551	27,025			3,351	17,831			65,583
4,562	2,897	208	22,943	380	2,022			29,230
19,256	12,230			575	3,060			29,772
6,933	4,403	22	2,476	2,511	13,361			27,380
3,146	1,998			253	1,346			4,164
18,012	11,440	136	14,944	432	2,299	13,367		21,369
26,742	16,985	176	19,409	3,120	16,602	15,173		49,557
35,547	22,577	229	25,155	2,471	13,149	20,481		60,849
49,142	31,211	95	10,449	127	676	8,465		35,044
4,990	3,169	120	13,247	736	3,916	13,805		9,911
12,728	8,084	375	41,262	104	553	22,828		28,233
176,647	112,193	977	107,489	1,794	9,546	42,298		347,438
42,295	26,863	342	37,598	2,224	11,834	26,864		67,330
44,446	28,229	1,072	118,008	2,360	12,558	77,173		109,910
253,962	161,298	289	31,774	73,045	388,686			844,380
29,260	18,584			2,269	12,074			42,831
14,325	9,098	287	31,554	755	4,017			52,314

Auditor/Controller-Recorder AAA-ACR (1st Allocation)

Fund	Dept		Accounts Payable		CAP/CAFR/Fraud/Single Audit	
			Base:	Allocation:	Base:	Allocation:
			No. of Claims and Deposits	Base x 0.9321	No. of Employees	Base x 57.3703
AAA	ASR	Assessor	5,589	5,209	220	12,617
AAA	AWM	Agriculture/Weights & Measures	2,564	2,390	68	3,884
AAA	BDF	Board of Supervisors (all districts)	1,346	1,255	67	3,846
AAA	CBD	Clerk of the Board	1,866	1,739	15	843
AAA	CCM	County Museum	7,014	6,538	62	3,528
AAA	CCP	Regional Parks	28,528	26,590	211	12,129
AAA	CCS	California Children's Services	1,738	1,620	150	8,579
AAA	CTN	Trial Courts - State Ineligible Costs	132	123		
AAA	DAT	District Attorney	15,124	14,097	530	30,486
AAA	DCS	HSS - Child Support Services	6,726	6,269	488	27,972
AAA	DPA	Human Services System	86,222	80,365	3,709	212,762
AAA	EDF	Economic Development Function	12,899	12,023	69	3,941
AAA	EMC	Emergency Medical Care Costs	358	334		
AAA	FLP	Family Law Program	748	697		
AAA	FMH	Facilities Management - Home Repair	3,148	2,934	9	496
AAA	FRN	Franchise Administration	60	56	2	106
AAA	GJY	Grand Jury	2,738	2,552		
AAA	HCC	Health Care Costs	1,546	1,441	20	1,125
AAA	IDC	Indigent Defense	3,294	3,070		
AAA	LIT	Litigation Proceeds and Uses	254	237		
AAA	LNJ	Law and Justice Group	400	373	1	57
AAA	LUS	Land Use Services Department	18,396	17,146	188	10,799
AAA	MLH	Behavioral Health	48,930	45,606	764	43,802
AAA	OCH	HRD - Employee Health and Wellness	819	763	16	922
AAA	PBD	Public Defender	10,386	9,681	245	14,051
AAA	PGD	Public Guardian	1,260	1,174	24	1,381
AAA	PHL	Public Health	36,672	34,181	798	45,762
AAA	PRB	Probation	34,544	32,198	1,154	66,234
AAA	ROV	Registrar of Voters	41,303	38,498	40	2,268
AAA	SCL	County Schools	24	22		
AAA	SHR	Sheriff	383,087	357,066	3,649	209,331
AAA	SVR	Surveyor	2,460	2,293	39	2,229
AAA	TRC	Trial Court Funding	394	367		
AAA	TTC	Treasurer -Tax Collector	68,448	63,799	170	9,742
AAA	VAF	Veterans Affairs	710	662	18	1,022

Auditor/Controller-Recorder AAA-ACR (1st Allocation)

General Accounting		Audit Division		Payroll		Direct Charges	Credits	Total
Base:	Allocation:	Base:	Allocation:	Base:	Allocation:			
No.of Acctg. Transactions	Base x 0.6351	Audit Division Actual Hours	Base x 110.0401	No.of Payroll Warrants	Base x 5.3212			
25,652	16,292	56	6,217	5,711	30,389			70,725
5,456	3,465			1,716	9,131			18,870
20,083	12,755			1,677	8,924			26,779
5,887	3,739			385	2,049			8,370
16,381	10,404	60	6,602	1,465	7,796			34,868
43,877	27,867	193	21,265	5,126	27,276			115,129
4,063	2,581			3,881	20,652			33,431
240	152							275
80,712	51,262	22	2,393	13,856	73,730			171,968
82,282	52,260	131	14,388	12,658	67,356			168,244
277,022	175,944	7	770	95,984	510,749	10,267		990,858
31,565	20,048			1,810	9,631			45,643
371	236							569
963	612			15	80			1,389
4,066	2,582			225	1,197			7,210
875	556			49	261			978
2,981	1,893			1	5			4,451
5,801	3,684			503	2,677			8,927
3,497	2,221	4	440					5,731
277	176							413
1,338	850			26	138			1,418
44,814	28,463	150	16,479	4,861	25,866			98,753
221,386	140,608	236	25,914	19,826	105,498			361,429
4,458	2,831			410	2,182			6,699
37,981	24,123			6,377	33,933			81,788
3,793	2,409			629	3,347			8,312
91,454	58,085	218	23,989	20,560	109,404			271,420
130,120	82,643	103	11,362	29,925	159,236			351,672
49,424	31,391	153	16,836	988	5,257			94,250
285	181	412	45,364			21,823	85,712	(18,321)
563,649	357,989	685	75,323	85,268	453,727			1,453,436
10,700	6,796			1,018	5,417			16,734
1,404	892							1,259
113,642	72,177	696	76,574	4,391	23,365			245,657
3,165	2,010			467	2,485			6,179

Auditor/Controller-Recorder AAA-ACR (1st Allocation)

Fund	Dept		Accounts Payable		CAP/CAFR/Fraud/Single Audit	
			Base:	Allocation:	Base:	Allocation:
			No. of Claims and Deposits	Base x 0.9321	No. of Employees	Base x 57.3703
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	163,178	152,094	1,248	71,565
(various)	(various)	Redevelopment Agency - RDA	1,572	1,465	6	329
(various)	(various)	Self-Gov'd Special Districts (summary)	23,374	21,786	9	516
(various)	RGP/RPR	El Mirage Project				
AAF	OOA	Aging and Adult Services	10,860	10,122	110	6,320
CJV	CIP	Capital Projects - All Funds	10,096	9,410		
MPA	500	Mojave Desert AQMD (all funds)	11,152	10,395		
NFY	870	S A N B A G (all funds)	78	73	36	2,072
NGJ	875	Inland Library System (all funds)	50	47	4	229
NHY	890	L A F C O	2,372	2,211	6	338
NIA	900	Law Library	5,404	5,037		
PAB	RET	Board of Retirement - Admin	702	654	43	2,460
RFZ	097	Flood Control District (all zones)	14,147	13,186	160	9,153
RHH	498	IHSS Public Authority	1,722	1,605	20	1,123
RRC	903	Children & Families First Comm.	5,038	4,696		
RSC	HPS	Headstart/Preschool Services	32,767	30,541	597	34,239
SAA	TRA	Transportation (all funds)	32,238	30,048	382	21,893
SAC	JOB	Workforce Development (all funds)	11,247	10,483	65	3,745
SAP	CLB	County Library	50,830	47,377	375	21,501
SFH	CAO	Disaster Recovery Fund	346	322		
STD	905	Authority for the Handicapped	414	386		
All Other						
(various)	(various)	All Other	142,464	132,787	30	1,739
Totals			1,965,113	1,831,634	20,094	1,152,318

Auditor/Controller-Recorder AAA-ACR (1st Allocation)

General Accounting		Audit Division		Payroll		Direct Charges	Credits	Total
Base:	Allocation:	Base:	Allocation:	Base:	Allocation:			
No.of Acctg. Transactions	Base x 0.6351	Audit Division Actual Hours	Base x 110.0401	No.of Payroll Warrants	Base x 5.3212			
339,877	215,865	4,053	445,965	24,304	129,326		293,410	721,406
4,341	2,757			153	814		164	5,201
39,563	25,128	402	44,319	4,970	26,446		71,168	47,027
8	5							5
25,202	16,006			2,725	14,500			46,949
20,034	12,724							22,134
11,301	7,178						12,671	4,901
1,676	1,064			956	5,087			8,296
758	481			100	532			1,290
4,345	2,760			154	819		2,542	3,586
5,805	3,687						6,635	2,089
11,700	7,431			1,190	6,332			16,878
44,889	28,510			4,144	22,051		54,969	17,931
5,130	3,258			515	2,740			8,727
12,105	7,688			557	2,964		11,897	3,451
102,471	65,082	152	16,671	15,509	82,526			229,060
84,246	53,507		55	9,835	52,334		2,002	155,835
37,402	23,755			1,707	9,083			47,066
76,641	48,677	204	22,476	9,536	50,743			190,773
962	611							933
544	346	593	65,226					65,958
378,891	240,644	1,164	128,183	28,086	149,451		389,519	263,285
4,351,878	2,763,996	26,329	2,897,467	533,011	2,836,250	32,090	1,171,143	10,342,612

Auditor/Controller-Recorder AAA-ACR (2nd Allocation)

Fund	Dept		Accounts Payable		CAP/CAFR/Fraud/Single Audit	
			Base:	Allocation:	Base:	Allocation:
			No. of Claims and Deposits	Base x 0.1792	No. of Employees	Base x 9.9392
Central Support Service Units						
AAA	ACR	Auditor/Controller - Recorder				
AAA	ANE	Architecture & Engineering				
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				
Administrative Groups						
AAA	PSG	Public Services Group				
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	5,474	981	17	165
IAJ	(various)	IS - Computer Operations	5,232	938	120	1,188
IAM	(various)	IS - Network Services	15,967	2,862	97	964
IAV	PUR	Central Stores	958	172	5	49
IAY	PUR	Mail Services	1,852	332	29	287
IBA	VHS	Fleet Mgmt - Motor Pool	1,000	179	4	40
IBP	RMG	HRD - Risk Management (all funds)	167,914	30,098	70	693
ICB	VHS	Fleet Mgmt - Garage/Warehouse	13,924	2,496	86	852
Enterprise Funds						
EAA	SWM	Solid Waste Management (all funds)	24,760	4,438	91	903
EAD	MCR	Arrowhead Regional Medical Center (all funds)	103,565	18,564	2,895	28,775
General Fund Operating Units						
AAA	ADS	Behavioral Health - Alcohol & Drug Services	7,722	1,384	87	862
AAA	APT	Airports Administration	6,428	1,152	29	286

Auditor/Controller-Recorder AAA-ACR (2nd Allocation)

General Accounting		Audit Division		Payroll		Direct Charges	Total	Total Allocation
Base:	Allocation:	Base:	Allocation:	Base:	Allocation:			
No.of Acctg. Transactions	Base x 0.1260	Audit Division Actual Hours	Base x 35.3188	No.of Payroll Warrants	Base x 0.9291			
							0	1,551,710
							0	19,018
							0	270,045
							0	26,332
							0	25,899
							0	13,763
							0	52,258
							0	65,583
							0	29,230
							0	29,772
							0	27,380
							0	4,164
18,012	2,269	136	4,796	432	401		8,612	29,981
26,742	3,368	176	6,230	3,120	2,899		14,623	64,180
35,547	4,477	229	8,074	2,471	2,296		18,673	79,522
49,142	6,190	95	3,354	127	118		9,882	44,926
4,990	629	120	4,252	736	684		6,183	16,094
12,728	1,603	375	13,244	104	97		15,162	43,396
176,647	22,249	977	34,500	1,794	1,667		89,207	436,645
42,295	5,327	342	12,068	2,224	2,066		22,809	90,139
44,446	5,598	1,072	37,876	2,360	2,193		51,008	160,918
253,962	31,988	289	10,198	73,045	67,866		157,390	1,001,770
29,260	3,685			2,269	2,108		8,040	50,871
14,325	1,804	287	10,128	755	701		14,072	66,386

Auditor/Controller-Recorder AAA-ACR (2nd Allocation)

Fund	Dept		Accounts Payable		CAP/CAFR/Fraud/Single Audit	
			Base:	Allocation:	Base:	Allocation:
			No. of Claims and Deposits	Base x 0.1792	No. of Employees	Base x 9.9392
AAA	ASR	Assessor	5,589	1,002	220	2,186
AAA	AWM	Agriculture/Weights & Measures	2,564	460	68	673
AAA	BDF	Board of Supervisors (all districts)	1,346	241	67	666
AAA	CBD	Clerk of the Board	1,866	334	15	146
AAA	CCM	County Museum	7,014	1,257	62	611
AAA	CCP	Regional Parks	28,528	5,114	211	2,101
AAA	CCS	California Children's Services	1,738	312	150	1,486
AAA	CTN	Trial Courts - State Ineligible Costs	132	24		
AAA	DAT	District Attorney	15,124	2,711	530	5,282
AAA	DCS	HSS - Child Support Services	6,726	1,206	488	4,846
AAA	DPA	Human Services System	86,222	15,455	3,709	36,860
AAA	EDF	Economic Development Function	12,899	2,312	69	683
AAA	EMC	Emergency Medical Care Costs	358	64		
AAA	FLP	Family Law Program	748	134		
AAA	FMH	Facilities Management - Home Repair	3,148	564	9	86
AAA	FRN	Franchise Administration	60	11	2	18
AAA	GJY	Grand Jury	2,738	491		
AAA	HCC	Health Care Costs	1,546	277	20	195
AAA	IDC	Indigent Defense	3,294	590		
AAA	LIT	Litigation Proceeds and Uses	254	46		
AAA	LNJ	Law and Justice Group	400	72	1	10
AAA	LUS	Land Use Services Department	18,396	3,297	188	1,871
AAA	MLH	Behavioral Health	48,930	8,771	764	7,589
AAA	OCH	HRD - Employee Health and Wellness	819	147	16	160
AAA	PBD	Public Defender	10,386	1,862	245	2,434
AAA	PGD	Public Guardian	1,260	226	24	239
AAA	PHL	Public Health	36,672	6,573	798	7,928
AAA	PRB	Probation	34,544	6,192	1,154	11,475
AAA	ROV	Registrar of Voters	41,303	7,403	40	393
AAA	SCL	County Schools	24	4		
AAA	SHR	Sheriff	383,087	68,667	3,649	36,266
AAA	SVR	Surveyor	2,460	441	39	386
AAA	TRC	Trial Court Funding	394	71		
AAA	TTC	Treasurer -Tax Collector	68,448	12,269	170	1,688
AAA	VAF	Veterans Affairs	710	127	18	177

Auditor/Controller-Recorder AAA-ACR (2nd Allocation)

General Accounting		Audit Division		Payroll		Direct Charges	Total	Total Allocation
Base:	Allocation:	Base:	Allocation:	Base:	Allocation:			
No. of Acctg. Transactions	Base x 0.1260	Audit Division Actual Hours	Base x 35.3188	No. of Payroll Warrants	Base x 0.9291			
25,652	3,231	56	1,996	5,711	5,306		13,720	84,445
5,456	687			1,716	1,594		3,414	22,284
20,083	2,530			1,677	1,558		4,995	31,775
5,887	741			385	358		1,580	9,950
16,381	2,063	60	2,119	1,465	1,361		7,412	42,280
43,877	5,526	193	6,825	5,126	4,763		24,329	139,458
4,063	512			3,881	3,606		5,915	39,346
240	30						54	329
80,712	10,166	22	768	13,856	12,874		31,800	203,768
82,282	10,364	131	4,618	12,658	11,760		32,794	201,038
277,022	34,892	7	247	95,984	89,178	1,713	178,345	1,169,203
31,565	3,976			1,810	1,682		8,652	54,295
371	47						111	680
963	121			15	14		269	1,658
4,066	512			225	209		1,371	8,581
875	110			49	46		185	1,163
2,981	375			1	1		867	5,318
5,801	731			503	467		1,670	10,597
3,497	440	4	141				1,172	6,904
277	35						80	493
1,338	169			26	24		274	1,693
44,814	5,645	150	5,289	4,861	4,516		20,618	119,371
221,386	27,884	236	8,318	19,826	18,420		70,981	432,411
4,458	562			410	381		1,249	7,948
37,981	4,784			6,377	5,925		15,005	96,792
3,793	478			629	584		1,527	9,839
91,454	11,519	218	7,699	20,560	19,102		52,822	324,242
130,120	16,389	103	3,647	29,925	27,803		65,506	417,178
49,424	6,225	153	5,404	988	918		20,343	114,593
285	36	412	14,560			3,640	18,241	(81)
563,649	70,994	685	24,176	85,268	79,222		279,325	1,732,760
10,700	1,348			1,018	946		3,121	19,855
1,404	177						247	1,506
113,642	14,314	696	24,577	4,391	4,080		56,928	302,585
3,165	399			467	434		1,137	7,315

Auditor/Controller-Recorder AAA-ACR (2nd Allocation)

Fund	Dept		Accounts Payable		CAP/CAFR/Fraud/Single Audit	
			Base:	Allocation:	Base:	Allocation:
			No. of Claims and Deposits	Base x 0.1792	No. of Employees	Base x 9.9392
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	163,178	29,249	1,248	12,398
(various)	(various)	Redevelopment Agency - RDA	1,572	282	6	57
(various)	(various)	Self-Gov'd Special Districts (summary)	23,374	4,190	9	89
(various)	RGP/RPR	El Mirage Project				
AAF	OOA	Aging and Adult Services	10,860	1,947	110	1,095
CJV	CIP	Capital Projects - All Funds	10,096	1,810		
MPA	500	Mojave Desert AQMD (all funds)	11,152	1,999		
NFY	870	S A N B A G (all funds)	78	14	36	359
NGJ	875	Inland Library System (all funds)	50	9	4	40
NHY	890	L A F C O	2,372	425	6	58
NIA	900	Law Library	5,404	969		
PAB	RET	Board of Retirement - Admin	702	126	43	426
RFZ	097	Flood Control District (all zones)	14,147	2,536	160	1,586
RHH	498	IHSS Public Authority	1,722	309	20	195
RRC	903	Children & Families First Comm.	5,038	903		
RSC	HPS	Headstart/Preschool Services	32,767	5,873	597	5,932
SAA	TRA	Transportation (all funds)	32,238	5,779	382	3,793
SAC	JOB	Workforce Development (all funds)	11,247	2,016	65	649
SAP	CLB	County Library	50,830	9,111	375	3,725
SFH	CAO	Disaster Recovery Fund	346	62		
STD	905	Authority for the Handicapped	414	74		
All Other						
(various)	(various)	All Other	142,464	25,536	30	301
Totals			1,704,574	305,540	19,347	192,221

Auditor/Controller-Recorder AAA-ACR (2nd Allocation)

General Accounting		Audit Division		Payroll		Direct Charges	Total	Total Allocation
Base:	Allocation:	Base:	Allocation:	Base:	Allocation:			
No.of Acctg. Transactions	Base x 0.1260	Audit Division Actual Hours	Base x 35.3188	No.of Payroll Warrants	Base x 0.9291			
339,877	42,809	4,053	143,138	24,304	22,581		250,175	971,581
4,341	547			153	142		1,028	6,229
39,563	4,983	402	14,225	4,970	4,618		28,105	75,132
8	1						1	6
25,202	3,174			2,725	2,532		8,748	55,696
20,034	2,523						4,333	26,467
11,301	1,423						3,422	8,323
1,676	211			956	888		1,472	9,768
758	95			100	93		237	1,527
4,345	547			154	143		1,174	4,760
5,805	731						1,700	3,789
11,700	1,474			1,190	1,106		3,131	20,009
44,889	5,654			4,144	3,850		13,626	31,557
5,130	646			515	478		1,628	10,355
12,105	1,525			557	518		2,945	6,396
102,471	12,907	152	5,351	15,509	14,409		44,472	273,532
84,246	10,611		18	9,835	9,138		29,338	185,173
37,402	4,711			1,707	1,586		8,962	56,027
76,641	9,653	204	7,214	9,536	8,860		38,563	229,336
962	121						183	1,117
544	69	593	20,935				21,078	87,036
378,891	47,723	1,164	41,142	28,086	26,095		140,797	404,082
3,805,651	479,337	13,792	487,125	513,686	477,262	5,353	1,946,839	12,289,451

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) 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 was then deducted from these costs to determine the 1st Allocation Net Allocable amount.

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

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

Architecture & Engineering**1st Allocation**

Details	Source Section	Amount
COSTS		
Current Expenditures		3,410,671
Equipment Use		8,026
Space Use		40,632
Utilities		38,919
TOTAL ALLOCABLE		3,498,249
NET ALLOCABLE		3,498,249

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function	Less: Unallocated Costs	Less: Program Reimbursement
A&E Services - Actual Hours	3,410,671	1.0257 3,498,249		0
TOTALS	3,410,671	3,498,249		0

Architecture & Engineering

2nd Allocation

Fund	Dept	Description	Amount
AAA	ACR	Auditor/Controller - Recorder	19,018
AAA	ANE	Architecture & Engineering	0
AAA	CAO	County Administrative Office	6,090
AAA	CCL	County Counsel	121,924
AAA	FMC	Facilities Management - Custodial	26,507
AAA	FMG	Facilities Management - Grounds	17,274
AAA	FMM	Facilities Management - Maintenance	29,140
AAA	HRD/UNI	Human Resources	14,911
AAA	PSG	Public Services Group	94,519
AAA	PUR	Purchasing	3,221
AAA	RPR/RNT	Real Estate Services/Rent	0
AAA	SDD	IS - Systems Development	57,205
TOTAL ALLOCABLE			389,808

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.1143	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
3,498,249	389,808	389,808	Actual Hours
3,498,249	389,808	389,808	

Architecture & Engineering AAA-ANE (1st Allocation)

Fund	Dept		Actual Hours		Credits	Total
			Actual Hours	Allocation: Base x 110.4672		
Central Support Service Units						
AAA	ACR	Auditor/Controller - Recorder				0
AAA	ANE	Architecture & Engineering				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
Administrative Groups						
AAA	PSG	Public Services Group				0
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services				0
IAJ	(various)	IS - Computer Operations				0
IAM	(various)	IS - Network Services				0
IAV	PUR	Central Stores				0
IAY	PUR	Mail Services				0
IBA	VHS	Fleet Mgmt - Motor Pool				0
IBP	RMG	HRD - Risk Management (all funds)				0
ICB	VHS	Fleet Mgmt - Garage/Warehouse				0
Enterprise Funds						
EAA	SWM	Solid Waste Management (all funds)				0
EAD	MCR	Arrowhead Regional Medical Center (all funds)				0
General Fund Operating Units						
AAA	ADS	Behavioral Health - Alcohol & Drug Services				0
AAA	APT	Airports Administration	1,422	157,029	142,472	14,557

Architecture & Engineering AAA-ANE (1st Allocation)

Fund	Dept		Actual Hours		Credits	Total
			Base: Actual Hours	Allocation: Base x 110.4672		
AAA	ASR	Assessor				0
AAA	AWM	Agriculture/Weights & Measures				0
AAA	BDF	Board of Supervisors (all districts)				0
AAA	CBD	Clerk of the Board				0
AAA	CCM	County Museum				0
AAA	CCP	Regional Parks	368	40,652	46,631	(5,979)
AAA	CCS	California Children's Services				0
AAA	CTN	Trial Courts - State Ineligible Costs				0
AAA	DAT	District Attorney				0
AAA	DCS	HSS - Child Support Services				0
AAA	DPA	Human Services System				0
AAA	EDF	Economic Development Function				0
AAA	EMC	Emergency Medical Care Costs				0
AAA	FLP	Family Law Program				0
AAA	FMH	Facilities Management - Home Repair				0
AAA	FRN	Franchise Administration				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	HRD - Employee Health and Wellness				0
AAA	PBD	Public Defender				0
AAA	PGD	Public Guardian				0
AAA	PHL	Public Health				0
AAA	PRB	Probation				0
AAA	ROV	Registrar of Voters				0
AAA	SCL	County Schools				0
AAA	SHR	Sheriff				0
AAA	SVR	Surveyor				0
AAA	TRC	Trial Court Funding				0
AAA	TTC	Treasurer -Tax Collector				0
AAA	VAF	Veterans Affairs				0

Architecture & Engineering AAA-ANE (1st Allocation)

Fund	Dept		Actual Hours		Credits	Total
			Actual Hours	Allocation: Base x 110.4672		
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)				0
(various)	(various)	Redevelopment Agency - RDA				0
(various)	(various)	Self-Gov'd Special Districts (summary)				0
(various)	RGP/RPR	El Mirage Project				0
AAF	OOA	Aging and Adult Services				0
CJV	CIP	Capital Projects - All Funds	29,878	3,300,567	2,726,838	573,729
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
RFZ	097	Flood Control District (all zones)				0
RHH	498	IHSS Public Authority				0
RRC	903	Children & Families First Comm.				0
RSC	HPS	Headstart/Preschool Services				0
SAA	TRA	Transportation (all funds)				0
SAC	JOB	Workforce Development (all funds)				0
SAP	CLB	County Library			13,355	(13,355)
SFH	CAO	Disaster Recovery Fund				0
STD	905	Authority for the Handicapped				0
All Other						
(various)	(various)	All Other				0
Totals			31,668	3,498,249	2,929,296	568,953

Architecture & Engineering AAA-ANE (2nd Allocation)

Fund	Dept		Actual Hours		Total	Total Allocation
			Base: Actual Hours	Allocation: Base x 12.3093		
Central Support Service Units						
AAA	ACR	Auditor/Controller - Recorder			0	0
AAA	ANE	Architecture & Engineering			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
Administrative Groups						
AAA	PSG	Public Services Group			0	0
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services			0	0
IAJ	(various)	IS - Computer Operations			0	0
IAM	(various)	IS - Network Services			0	0
IAV	PUR	Central Stores			0	0
IAY	PUR	Mail Services			0	0
IBA	VHS	Fleet Mgmt - Motor Pool			0	0
IBP	RMG	HRD - Risk Management (all funds)			0	0
ICB	VHS	Fleet Mgmt - Garage/Warehouse			0	0
Enterprise Funds						
EAA	SWM	Solid Waste Management (all funds)			0	0
EAD	MCR	Arrowhead Regional Medical Center (all funds)			0	0
General Fund Operating Units						
AAA	ADS	Behavioral Health - Alcohol & Drug Services			0	0
AAA	APT	Airports Administration	1,422	17,498	17,498	32,055

Architecture & Engineering AAA-ANE (2nd Allocation)

Fund	Dept		Actual Hours		Total	Total Allocation
			Base: Actual Hours	Allocation: Base x 12.3093		
AAA	ASR	Assessor			0	0
AAA	AWM	Agriculture/Weights & Measures			0	0
AAA	BDF	Board of Supervisors (all districts)			0	0
AAA	CBD	Clerk of the Board			0	0
AAA	CCM	County Museum			0	0
AAA	CCP	Regional Parks	368	4,530	4,530	(1,449)
AAA	CCS	California Children's Services			0	0
AAA	CTN	Trial Courts - State Ineligible Costs			0	0
AAA	DAT	District Attorney			0	0
AAA	DCS	HSS - Child Support Services			0	0
AAA	DPA	Human Services System			0	0
AAA	EDF	Economic Development Function			0	0
AAA	EMC	Emergency Medical Care Costs			0	0
AAA	FLP	Family Law Program			0	0
AAA	FMH	Facilities Management - Home Repair			0	0
AAA	FRN	Franchise Administration			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	HRD - Employee Health and Wellness			0	0
AAA	PBD	Public Defender			0	0
AAA	PGD	Public Guardian			0	0
AAA	PHL	Public Health			0	0
AAA	PRB	Probation			0	0
AAA	ROV	Registrar of Voters			0	0
AAA	SCL	County Schools			0	0
AAA	SHR	Sheriff			0	0
AAA	SVR	Surveyor			0	0
AAA	TRC	Trial Court Funding			0	0
AAA	TTC	Treasurer -Tax Collector			0	0
AAA	VAF	Veterans Affairs			0	0

Architecture & Engineering AAA-ANE (2nd Allocation)

Fund	Dept		Actual Hours		Total	Total Allocation
			Base: Actual Hours	Allocation: Base x 12.3093		
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)			0	0
(various)	(various)	Redevelopment Agency - RDA			0	0
(various)	(various)	Self-Gov'd Special Districts (summary)			0	0
(various)	RGP/RPR	El Mirage Project			0	0
AAF	OOA	Aging and Adult Services			0	0
CJV	CIP	Capital Projects - All Funds	29,878	367,781	367,781	941,510
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
RFZ	097	Flood Control District (all zones)			0	0
RHH	498	IHSS Public Authority			0	0
RRC	903	Children & Families First Comm.			0	0
RSC	HPS	Headstart/Preschool Services			0	0
SAA	TRA	Transportation (all funds)			0	0
SAC	JOB	Workforce Development (all funds)			0	0
SAP	CLB	County Library			0	(13,355)
SFH	CAO	Disaster Recovery Fund			0	0
STD	905	Authority for the Handicapped			0	0
All Other						
(various)	(various)	All Other			0	0
Totals			31,668	389,808	389,808	958,761

COUNTY ADMINISTRATIVE OFFICE

AAA CAO

STATEMENT OF FUNCTION

The County Administrative Office is responsible for the administration and coordination 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) 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 were those incurred for the budgeting services provided to all County funds and departments. With the exception of budgeting activities, the costs of the County Administrative Officer were considered to be costs of general County government and therefore, were not allocated.

County Administrative Office

1st Allocation

Details	Source Section	Amount
COSTS		
Current Expenditures		4,670,040
Equipment Use		4,861
Space Use		48,105
Utilities		47,189
TOTAL ALLOCABLE		4,770,195
REVENUE		
Miscellaneous Revenue		30,500
		30,500
NET ALLOCABLE		4,739,695

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0149	Less: Unallocated Costs	Less: Program Reimbursement
County Administration	437,649	444,177	444,177	0
Bdgt. & Admin. Supp. Svcs	4,232,391	4,295,519	0	5,422
TOTALS	4,670,040	4,739,695	444,177	5,422

County Administrative Office

2nd Allocation

Fund	Dept	Description	Amount
AAA	ACR	Auditor/Controller - Recorder	270,045
AAA	ANE	Architecture & Engineering	0
AAA	CAO	County Administrative Office	5,278
AAA	CCL	County Counsel	173,029
AAA	FMC	Facilities Management - Custodial	46,339
AAA	FMG	Facilities Management - Grounds	23,268
AAA	FMM	Facilities Management - Maintenance	45,290
AAA	HRD/UNI	Human Resources	11,215
AAA	PSG	Public Services Group	0
AAA	PUR	Purchasing	10,431
AAA	RPR/RNT	Real Estate Services/Rent	(2,762)
AAA	SDD	IS - Systems Development	341,778
TOTAL ALLOCABLE			923,911

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.1978	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
0	86,584	0	Not Allocated
4,290,097	837,327	837,327	No.of County Emps.
4,290,097	923,911	837,327	

County Administrative Office AAA-CAO (1st Allocation)

			Bdgt. & Admin. Supp. Svcs			
Fund	Dept		Base: Allocation:		Credits	Total
			No.of County Emps.	Base x 229.4622		
Central Support Service Units						
AAA	ACR	Auditor/Controller - Recorder	215	49,299		49,299
AAA	ANE	Architecture & Engineering	27	6,090		6,090
AAA	CAO	County Administrative Office	23	5,278		5,278
AAA	CCL	County Counsel	72	16,504		16,504
AAA	FMC	Facilities Management - Custodial	54	12,302		12,302
AAA	FMG	Facilities Management - Grounds	25	5,752		5,752
AAA	FMM	Facilities Management - Maintenance	57	13,083		13,083
AAA	HRD/UNI	Human Resources	131	30,051		30,051
AAA	PUR	Purchasing	14	3,292		3,292
AAA	RPR/RNT	Real Estate Services/Rent	23	5,172		5,172
AAA	SDD	IS - Systems Development	96	22,134		22,134
Administrative Groups						
AAA	PSG	Public Services Group	10	2,189		2,189
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	17	3,804		3,804
IAJ	(various)	IS - Computer Operations	120	27,430		27,430
IAM	(various)	IS - Network Services	97	22,267		22,267
IAV	PUR	Central Stores	5	1,121		1,121
IAY	PUR	Mail Services	29	6,628		6,628
IBA	VHS	Fleet Mgmt - Motor Pool	4	918		918
IBP	RMG	HRD - Risk Management (all funds)	70	15,992		15,992
ICB	VHS	Fleet Mgmt - Garage/Warehouse	86	19,681		19,681
Enterprise Funds						
EAA	SWM	Solid Waste Management (all funds)	91	20,837		20,837
EAD	MCR	Arrowhead Regional Medical Center (all funds)	2,895	664,311		664,311
General Fund Operating Units						
AAA	ADS	Behavioral Health - Alcohol & Drug Services	87	19,901		19,901
AAA	APT	Airports Administration	29	6,610		6,610

County Administrative Office AAA-CAO (1st Allocation)

		Bdgt. & Admin. Supp. Svcs				
Fund	Dept		Base:	Allocation:	Credits	Total
			No.of County Emps.	Base x 229.4622		
AAA	ASR	Assessor	220	50,464		50,464
AAA	AWM	Agriculture/Weights & Measures	68	15,533		15,533
AAA	BDF	Board of Supervisors (all districts)	67	15,383		15,383
AAA	CBD	Clerk of the Board	15	3,371		3,371
AAA	CCM	County Museum	62	14,112		14,112
AAA	CCP	Regional Parks	211	48,514		48,514
AAA	CCS	California Children's Services	150	34,313		34,313
AAA	CTN	Trial Courts - State Ineligible Costs				0
AAA	DAT	District Attorney	530	121,933		121,933
AAA	DCS	HSS - Child Support Services	488	111,880		111,880
AAA	DPA	Human Services System	3,709	850,978		850,978
AAA	EDF	Economic Development Function	69	15,762		15,762
AAA	EMC	Emergency Medical Care Costs				0
AAA	FLP	Family Law Program				0
AAA	FMH	Facilities Management - Home Repair	9	1,986		1,986
AAA	FRN	Franchise Administration	2	424		424
AAA	GJY	Grand Jury				0
AAA	HCC	Health Care Costs	20	4,501		4,501
AAA	IDC	Indigent Defense				0
AAA	LIT	Litigation Proceeds and Uses				0
AAA	LNJ	Law and Justice Group	1	229		229
AAA	LUS	Land Use Services Department	188	43,192		43,192
AAA	MLH	Behavioral Health	764	175,194		175,194
AAA	OCH	HRD - Employee Health and Wellness	16	3,689		3,689
AAA	PBD	Public Defender	245	56,201		56,201
AAA	PGD	Public Guardian	24	5,525		5,525
AAA	PHL	Public Health	798	183,031		183,031
AAA	PRB	Probation	1,154	264,914		264,914
AAA	ROV	Registrar of Voters	40	9,073		9,073
AAA	SCL	County Schools				0
AAA	SHR	Sheriff	3,649	837,255		837,255
AAA	SVR	Surveyor	39	8,914		8,914
AAA	TRC	Trial Court Funding				0
AAA	TTC	Treasurer -Tax Collector	170	38,964		38,964
AAA	VAF	Veterans Affairs	18	4,086		4,086

County Administrative Office AAA-CAO (1st Allocation)

		Bdgt. & Admin. Supp. Svcs			
Fund	Dept		Base: Allocation:		
		No.of County Emps.	Base x 229.4622	Credits	Total
Other Operating Units					
(various)	(various)	Brd-Gov'd Special Districts (summary)			0
(various)	(various)				
		6	1,315		1,315
(various)	(various)	Redevelopment Agency - RDA			0
(various)	RGP/RPR	Self-Gov'd Special Districts (summary)			0
		EI Mirage Project			0
AAF	OOA	110	25,276		25,276
CJV	CIP	Aging and Adult Services			0
MPA	500	Capital Projects - All Funds			0
NFY	870	Mojave Desert AQMD (all funds)			0
NGJ	875	S A N B A G (all funds)			0
NHY	890	6	1,350		1,350
NIA	900	Inland Library System (all funds)			0
PAB	RET	L A F C O			0
RFZ	097	160	36,608		36,608
RHH	498	Law Library			0
RRC	903	Board of Retirement - Admin			0
RSC	HPS	597	136,945		136,945
SAA	TRA	382	87,566		87,566
SAC	JOB	65	14,977		14,977
SAP	CLB	375	85,995		85,995
SFH	CAO	Headstart/Preschool Services			0
STD	905	Transportation (all funds)			0
		Workforce Development (all funds)			0
		County Library			0
		Disaster Recovery Fund			0
		Authority for the Handicapped			0
All Other					
(various)	(various)	All Other			0
Totals		18,704	4,290,097		4,290,097

County Administrative Office AAA-CAO (2nd Allocation)

Fund	Dept		Bdgt. & Admin. Supp. Svcs		Total	Total Allocation
			No. of County Emps.	Base: Allocation: Base x 46.6466		
Central Support Service Units						
AAA	ACR	Auditor/Controller - Recorder			0	49,299
AAA	ANE	Architecture & Engineering			0	6,090
AAA	CAO	County Administrative Office			0	5,278
AAA	CCL	County Counsel			0	16,504
AAA	FMC	Facilities Management - Custodial			0	12,302
AAA	FMG	Facilities Management - Grounds			0	5,752
AAA	FMM	Facilities Management - Maintenance			0	13,083
AAA	HRD/UNI	Human Resources			0	30,051
AAA	PUR	Purchasing			0	3,292
AAA	RPR/RNT	Real Estate Services/Rent			0	5,172
AAA	SDD	IS - Systems Development			0	22,134
Administrative Groups						
AAA	PSG	Public Services Group			0	2,189
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	17	773	773	4,577
IAJ	(various)	IS - Computer Operations	120	5,576	5,576	33,006
IAM	(various)	IS - Network Services	97	4,527	4,527	26,793
IAV	PUR	Central Stores	5	228	228	1,349
IAY	PUR	Mail Services	29	1,347	1,347	7,975
IBA	VHS	Fleet Mgmt - Motor Pool	4	187	187	1,104
IBP	RMG	HRD - Risk Management (all funds)	70	3,251	3,251	19,243
ICB	VHS	Fleet Mgmt - Garage/Warehouse	86	4,001	4,001	23,682
Enterprise Funds						
EAA	SWM	Solid Waste Management (all funds)	91	4,236	4,236	25,073
EAD	MCR	Arrowhead Regional Medical Center (all funds)	2,895	135,045	135,045	799,356
General Fund Operating Units						
AAA	ADS	Behavioral Health - Alcohol & Drug Services	87	4,046	4,046	23,947
AAA	APT	Airports Administration	29	1,344	1,344	7,954

County Administrative Office AAA-CAO (2nd Allocation)

Bdgt. & Admin. Supp. Svcs						
Fund	Dept		Base: Allocation:		Total	Total Allocation
			No.of County Emps.	Base x 46.6466		
AAA	ASR	Assessor	220	10,259	10,259	60,723
AAA	AWM	Agriculture/Weights & Measures	68	3,158	3,158	18,690
AAA	BDF	Board of Supervisors (all districts)	67	3,127	3,127	18,510
AAA	CBD	Clerk of the Board	15	685	685	4,057
AAA	CCM	County Museum	62	2,869	2,869	16,981
AAA	CCP	Regional Parks	211	9,862	9,862	58,376
AAA	CCS	California Children's Services	150	6,975	6,975	41,289
AAA	CTN	Trial Courts - State Ineligible Costs			0	0
AAA	DAT	District Attorney	530	24,787	24,787	146,720
AAA	DCS	HSS - Child Support Services	488	22,744	22,744	134,624
AAA	DPA	Human Services System	3,709	172,992	172,992	1,023,971
AAA	EDF	Economic Development Function	69	3,204	3,204	18,967
AAA	EMC	Emergency Medical Care Costs			0	0
AAA	FLP	Family Law Program			0	0
AAA	FMH	Facilities Management - Home Repair	9	404	404	2,389
AAA	FRN	Franchise Administration	2	86	86	510
AAA	GJY	Grand Jury			0	0
AAA	HCC	Health Care Costs	20	915	915	5,416
AAA	IDC	Indigent Defense			0	0
AAA	LIT	Litigation Proceeds and Uses			0	0
AAA	LNJ	Law and Justice Group	1	47	47	276
AAA	LUS	Land Use Services Department	188	8,780	8,780	51,972
AAA	MLH	Behavioral Health	764	35,615	35,615	210,809
AAA	OCH	HRD - Employee Health and Wellness	16	750	750	4,439
AAA	PBD	Public Defender	245	11,425	11,425	67,625
AAA	PGD	Public Guardian	24	1,123	1,123	6,648
AAA	PHL	Public Health	798	37,208	37,208	220,239
AAA	PRB	Probation	1,154	53,853	53,853	318,768
AAA	ROV	Registrar of Voters	40	1,844	1,844	10,917
AAA	SCL	County Schools			0	0
AAA	SHR	Sheriff	3,649	170,203	170,203	1,007,457
AAA	SVR	Surveyor	39	1,812	1,812	10,726
AAA	TRC	Trial Court Funding			0	0
AAA	TTC	Treasurer -Tax Collector	170	7,921	7,921	46,885
AAA	VAF	Veterans Affairs	18	831	831	4,917

County Administrative Office AAA-CAO (2nd Allocation)

		Bdgt. & Admin. Supp. Svcs				
Fund	Dept		Base:	Allocation:	Total	Total Allocation
			No.of County Emps.	Base x 46.6466		
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)			0	0
(various)	(various)	Redevelopment Agency - RDA	6	267	267	1,582
(various)	(various)	Self-Gov'd Special Districts (summary)			0	0
(various)	RGP/RPR	El Mirage Project			0	0
AAF	OOA	Aging and Adult Services	110	5,138	5,138	30,414
CJV	CIP	Capital Projects - All Funds			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	6	274	274	1,625
NIA	900	Law Library			0	0
PAB	RET	Board of Retirement - Admin			0	0
RFZ	097	Flood Control District (all zones)	160	7,442	7,442	44,050
RHH	498	IHSS Public Authority			0	0
RRC	903	Children & Families First Comm.			0	0
RSC	HPS	Headstart/Preschool Services	597	27,839	27,839	164,784
SAA	TRA	Transportation (all funds)	382	17,801	17,801	105,367
SAC	JOB	Workforce Development (all funds)	65	3,045	3,045	18,021
SAP	CLB	County Library	375	17,482	17,482	103,477
SFH	CAO	Disaster Recovery Fund			0	0
STD	905	Authority for the Handicapped			0	0
All Other						
(various)	(various)	All Other			0	0
Totals			17,957	837,327	837,327	5,127,424

COUNTY COUNSEL

AAA CCL

STATEMENT OF FUNCTION

The County Counsel provides all civil legal services to County Departments, Boards, Commissions, and Board-Governed Special Districts, as well as the County schools. The 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) 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 (general government) have been identified and excluded from all allocations. The Net Allocable Cost was allocated to all benefiting entities based on actual hours recorded.

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

County Council

1st Allocation

Details	Source Section	Amount
COSTS		
Current Expenditures		11,493,030
Equipment Use		5,424
Space Use		123,044
Utilities		117,857
TOTAL ALLOCABLE		11,739,355
NET ALLOCABLE		11,739,355

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0214	Less: Unallocated Costs	Less: Program Reimbursement
General Government	90,066	91,996	91,996	0
Legal Services	11,402,964	11,647,359	0	884,516
TOTALS	11,493,030	11,739,355	91,996	884,516

County Counsel

2nd Allocation

Fund	Dept	Description	Amount
AAA	ACR	Auditor/Controller - Recorder	26,332
AAA	ANE	Architecture & Engineering	0
AAA	CAO	County Administrative Office	16,504
AAA	CCL	County Counsel	2,273,393
AAA	FMC	Facilities Management - Custodial	80,269
AAA	FMG	Facilities Management - Grounds	52,310
AAA	FMM	Facilities Management - Maintenance	87,876
AAA	HRD/UNI	Human Resources	35,074
AAA	PSG	Public Services Group	0
AAA	PUR	Purchasing	6,136
AAA	RPR/RNT	Real Estate Services/Rent	0
AAA	SDD	IS - Systems Development	5,360
TOTAL ALLOCABLE			2,583,254

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.2248	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
0	20,244	0	Not Allocated
10,762,843	2,563,010	2,563,010	Actual Hours
10,762,843	2,583,254	2,563,010	

County Counsel AAA-CCL (1st Allocation)

Legal Services

Base: Allocation:

Actual Hours Base x
148.5066

Fund	Dept		Actual Hours	Base x 148.5066	Credits	Total
Central Support Service Units						
AAA	ACR	Auditor/Controller - Recorder	413	61,333		61,333
AAA	ANE	Architecture & Engineering	821	121,924		121,924
AAA	CAO	County Administrative Office	1,202	178,579	5,550	173,029
AAA	CCL	County Counsel	15,308	2,273,393		2,273,393
AAA	FMC	Facilities Management - Custodial	80	11,850		11,850
AAA	FMG	Facilities Management - Grounds	37	5,562		5,562
AAA	FMM	Facilities Management - Maintenance	86	12,818		12,818
AAA	HRD/UNI	Human Resources	1,843	273,660	191,500	82,160
AAA	PUR	Purchasing	208	30,815		30,815
AAA	RPR/RNT	Real Estate Services/Rent	455	67,556	(1,575)	69,131
AAA	SDD	IS - Systems Development	338	50,121		50,121
Administrative Groups						
AAA	PSG	Public Services Group	3	483		483
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services				0
IAJ	(various)	IS - Computer Operations				0
IAM	(various)	IS - Network Services	5	780	261	519
IAV	PUR	Central Stores				0
IAY	PUR	Mail Services				0
IBA	VHS	Fleet Mgmt - Motor Pool	28	4,232		4,232
IBP	RMG	HRD - Risk Management (all funds)	14,343	2,130,098	2,702,016	(571,918)
ICB	VHS	Fleet Mgmt - Garage/Warehouse				0
Enterprise Funds						
EAA	SWM	Solid Waste Management (all funds)	2,695	400,262	403,548	(3,286)
EAD	MCR	Arrowhead Regional Medical Center (all funds)	808	119,971	(158)	120,129
General Fund Operating Units						
AAA	ADS	Behavioral Health - Alcohol & Drug Services	28	4,232		4,232
AAA	APT	Airports Administration	232	34,424	701	33,723

County Counsel AAA-CCL (1st Allocation)

Legal Services

Base: Allocation:

Actual Hours Base x
148.5066

Fund	Dept		Actual Hours	Base x 148.5066	Credits	Total
AAA	ASR	Assessor	547	81,248		81,248
AAA	AWM	Agriculture/Weights & Measures	66	9,839		9,839
AAA	BDF	Board of Supervisors (all districts)	3,131	464,981		464,981
AAA	CBD	Clerk of the Board	236	34,973		34,973
AAA	CCM	County Museum	67	9,943		9,943
AAA	CCP	Regional Parks	767	113,942		113,942
AAA	CCS	California Children's Services				0
AAA	CTN	Trial Courts - State Ineligible Costs				0
AAA	DAT	District Attorney	165	24,466		24,466
AAA	DCS	HSS - Child Support Services	561	83,334	(9,506)	92,840
AAA	DPA	Human Services System	4,205	624,477	546,187	78,290
AAA	EDF	Economic Development Function	332	49,208	39,492	9,716
AAA	EMC	Emergency Medical Care Costs				0
AAA	FLP	Family Law Program			72	(72)
AAA	FMH	Facilities Management - Home Repair	13	1,936		1,936
AAA	FRN	Franchise Administration				0
AAA	GJY	Grand Jury	20	2,933		2,933
AAA	HCC	Health Care Costs			7,595	(7,595)
AAA	IDC	Indigent Defense			1,378	(1,378)
AAA	LIT	Litigation Proceeds and Uses				0
AAA	LNJ	Law and Justice Group				0
AAA	LUS	Land Use Services Department	5,067	752,487	351,503	400,984
AAA	MLH	Behavioral Health	835	123,996	2,540	121,456
AAA	OCH	HRD - Employee Health and Wellness				0
AAA	PBD	Public Defender	167	24,838		24,838
AAA	PGD	Public Guardian				0
AAA	PHL	Public Health	676	100,390	69,580	30,810
AAA	PRB	Probation	620	92,007		92,007
AAA	ROV	Registrar of Voters	289	42,956		42,956
AAA	SCL	County Schools	264	39,131		39,131
AAA	SHR	Sheriff	4,084	606,568	563,168	43,400
AAA	SVR	Surveyor	7	1,077		1,077
AAA	TRC	Trial Court Funding				0
AAA	TTC	Treasurer -Tax Collector	2,052	304,780	284,845	19,935
AAA	VAF	Veterans Affairs	11	1,634		1,634

County Counsel AAA-CCL (1st Allocation)

Legal Services

Base: Allocation:

Actual Hours Base x
148.5066

Fund	Dept		Actual Hours	Base x 148.5066	Credits	Total
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	2,660	395,042	151,467	243,575
(various)	(various)	Redevelopment Agency - RDA	100	14,814	12,298	2,516
(various)	(various)	Self-Gov'd Special Districts (summary)	104	15,370	17,374	(2,004)
(various)	RGP/RPR	El Mirage Project				0
AAF	OOA	Aging and Adult Services	66	9,764	360	9,404
CJV	CIP	Capital Projects - All Funds				0
MPA	500	Mojave Desert AQMD (all funds)				0
NFY	870	S A N B A G (all funds)	968	143,688	108,502	35,186
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
RFZ	097	Flood Control District (all zones)	1,399	207,820	204,247	3,573
RHH	498	IHSS Public Authority	14	2,005	858	1,147
RRC	903	Children & Families First Comm.	232	34,416	18,955	15,461
RSC	HPS	Headstart/Preschool Services	224	33,340	4,444	28,896
SAA	TRA	Transportation (all funds)	1,224	181,839	167,740	14,099
SAC	JOB	Workforce Development (all funds)	168	24,949	18,982	5,967
SAP	CLB	County Library	66	9,839		9,839
SFH	CAO	Disaster Recovery Fund				0
STD	905	Authority for the Handicapped				0
All Other						
(various)	(various)	All Other	2,133	316,720	191,354	125,366
Totals			72,473	10,762,843	6,055,278	4,707,565

County Counsel AAA-CCL (2nd Allocation)

Legal Services

Base: Allocation:

Actual Hours Base x
49.5943

Fund	Dept		Actual Hours	Base x 49.5943	Total	Total Allocation
Central Support Service Units						
AAA	ACR	Auditor/Controller - Recorder			0	61,333
AAA	ANE	Architecture & Engineering			0	121,924
AAA	CAO	County Administrative Office			0	173,029
AAA	CCL	County Counsel			0	2,273,393
AAA	FMC	Facilities Management - Custodial			0	11,850
AAA	FMG	Facilities Management - Grounds			0	5,562
AAA	FMM	Facilities Management - Maintenance			0	12,818
AAA	HRD/UNI	Human Resources			0	82,160
AAA	PUR	Purchasing			0	30,815
AAA	RPR/RNT	Real Estate Services/Rent			0	69,131
AAA	SDD	IS - Systems Development			0	50,121
Administrative Groups						
AAA	PSG	Public Services Group			0	483
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services			0	0
IAJ	(various)	IS - Computer Operations			0	0
IAM	(various)	IS - Network Services	5	260	260	779
IAV	PUR	Central Stores			0	0
IAY	PUR	Mail Services			0	0
IBA	VHS	Fleet Mgmt - Motor Pool	28	1,413	1,413	5,646
IBP	RMG	HRD - Risk Management (all funds)	14,343	711,354	711,354	139,436
ICB	VHS	Fleet Mgmt - Garage/Warehouse			0	0
Enterprise Funds						
EAA	SWM	Solid Waste Management (all funds)	2,695	133,669	133,669	130,383
EAD	MCR	Arrowhead Regional Medical Center (all funds)	808	40,065	40,065	160,194
General Fund Operating Units						
AAA	ADS	Behavioral Health - Alcohol & Drug Services	28	1,413	1,413	5,646
AAA	APT	Airports Administration	232	11,496	11,496	45,219

County Counsel AAA-CCL (2nd Allocation)

Legal Services

Base: Allocation:

Actual Hours Base x
49.5943

Fund	Dept		Actual Hours	Base x 49.5943	Total	Total Allocation
AAA	ASR	Assessor	547	27,133	27,133	108,381
AAA	AWM	Agriculture/Weights & Measures	66	3,286	3,286	13,124
AAA	BDF	Board of Supervisors (all districts)	3,131	155,282	155,282	620,264
AAA	CBD	Clerk of the Board	236	11,679	11,679	46,653
AAA	CCM	County Museum	67	3,320	3,320	13,263
AAA	CCP	Regional Parks	767	38,051	38,051	151,993
AAA	CCS	California Children's Services			0	0
AAA	CTN	Trial Courts - State Ineligible Costs			0	0
AAA	DAT	District Attorney	165	8,171	8,171	32,637
AAA	DCS	HSS - Child Support Services	561	27,830	27,830	120,670
AAA	DPA	Human Services System	4,205	208,547	208,547	286,837
AAA	EDF	Economic Development Function	332	16,433	16,433	26,149
AAA	EMC	Emergency Medical Care Costs			0	0
AAA	FLP	Family Law Program			0	(72)
AAA	FMH	Facilities Management - Home Repair	13	647	647	2,583
AAA	FRN	Franchise Administration			0	0
AAA	GJY	Grand Jury	20	979	979	3,912
AAA	HCC	Health Care Costs			0	(7,595)
AAA	IDC	Indigent Defense			0	(1,378)
AAA	LIT	Litigation Proceeds and Uses			0	0
AAA	LNJ	Law and Justice Group			0	0
AAA	LUS	Land Use Services Department	5,067	251,296	251,296	652,280
AAA	MLH	Behavioral Health	835	41,409	41,409	162,864
AAA	OCH	HRD - Employee Health and Wellness			0	0
AAA	PBD	Public Defender	167	8,295	8,295	33,132
AAA	PGD	Public Guardian			0	0
AAA	PHL	Public Health	676	33,526	33,526	64,336
AAA	PRB	Probation	620	30,726	30,726	122,733
AAA	ROV	Registrar of Voters	289	14,345	14,345	57,301
AAA	SCL	County Schools	264	13,068	13,068	52,200
AAA	SHR	Sheriff	4,084	202,565	202,565	245,965
AAA	SVR	Surveyor	7	360	360	1,436
AAA	TRC	Trial Court Funding			0	0
AAA	TTC	Treasurer -Tax Collector	2,052	101,782	101,782	121,717
AAA	VAF	Veterans Affairs	11	546	546	2,179

County Counsel AAA-CCL (2nd Allocation)

Legal Services

Base: Allocation:

Actual Base x
Hours 49.5943

Fund	Dept		Actual Hours	Base x 49.5943	Total	Total Allocation
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	2,660	131,926	131,926	375,501
(various)	(various)	Redevelopment Agency - RDA	100	4,947	4,947	7,463
(various)	(various)	Self-Gov'd Special Districts (summary)	104	5,133	5,133	3,129
(various)	RGP/RPR	El Mirage Project			0	0
AAF	OOA	Aging and Adult Services	66	3,261	3,261	12,665
CJV	CIP	Capital Projects - All Funds			0	0
MPA	500	Mojave Desert AQMD (all funds)			0	0
NFY	870	S A N B A G (all funds)	968	47,985	47,985	83,170
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
RFZ	097	Flood Control District (all zones)	1,399	69,402	69,402	72,975
RHH	498	IHSS Public Authority	14	670	670	1,816
RRC	903	Children & Families First Comm.	232	11,493	11,493	26,955
RSC	HPS	Headstart/Preschool Services	224	11,134	11,134	40,030
SAA	TRA	Transportation (all funds)	1,224	60,726	60,726	74,825
SAC	JOB	Workforce Development (all funds)	168	8,332	8,332	14,299
SAP	CLB	County Library	66	3,286	3,286	13,124
SFH	CAO	Disaster Recovery Fund			0	0
STD	905	Authority for the Handicapped			0	0
All Other						
(various)	(various)	All Other	2,133	105,770	105,770	231,136
Totals			51,679	2,563,010	2,563,010	7,270,575

FACILITIES MANAGEMENT - CUSTODIAL

AAA FMD FMC

STATEMENT OF FUNCTION

The Facilities Management Department's Custodial Division administers the County's custodial services provided to County-owned and some 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) 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.

In FY 2005-2006, the Facilities Management Department began maintaining its occupancy information at a department-wide level. Therefore, functions that use square footage information to allocate costs to each division within Facilities Management now allocate 100% of those costs to the administrative division, AAA-FMD-FMT. This includes space use allowances and the department's unbilled utility costs. These costs are then allocated to each division within the department from the Facilities Management – Administration Division.

Net Allocable Costs were allocated to all benefiting entities based on their portion of the total contract and job costs. Custodial job costs were charged to specific building job numbers and then to the occupants. Charges for buildings with multiple occupants were allocated based on square footage.

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

Facilities Management - Custodial

1st Allocation

Details	Source Section	Amount
COSTS		
Current Expenditures		4,621,454
Equipment Use		197
Space Use		14,807
Utilities		67,590
TOTAL ALLOCABLE		4,704,048
NET ALLOCABLE		4,704,048

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0179	Less: Unallocated Costs	Less: Program Reimbursement
Custodial Services	4,621,454	4,704,048	0	0
TOTALS	4,621,454	4,704,048	0	0

Facilities Management - Custodial

2nd Allocation

Fund	Dept	Description	Amount
AAA	ACR	Auditor/Controller - Recorder	25,899
AAA	ANE	Architecture & Engineering	0
AAA	CAO	County Administrative Office	12,302
AAA	CCL	County Counsel	11,850
AAA	FMC	Facilities Management - Custodial	28,508
AAA	FMG	Facilities Management - Grounds	19,903
AAA	FMM	Facilities Management - Maintenance	101,495
AAA	HRD/UNI	Human Resources	30,202
AAA	PSG	Public Services Group	23,149
AAA	PUR	Purchasing	5,708
AAA	RPR/RNT	Real Estate Services/Rent	(156)
AAA	SDD	IS - Systems Development	3,816
TOTAL ALLOCABLE			262,676

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.0568	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
4,704,048	262,676	262,676	Contracts and Job Costs
4,704,048	262,676	262,676	

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

		Custodial Services				
		Base:	Allocation:			
Fund	Dept	Job Costs	Base x 0.9921	Credits	Total	
Central Support Service Units						
AAA	ACR	Auditor/Controller - Recorder	105,011	104,185	122,747	(18,562)
AAA	ANE	Architecture & Engineering	26,717	26,507		26,507
AAA	CAO	County Administrative Office	50,454	50,057	3,718	46,339
AAA	CCL	County Counsel	80,906	80,269		80,269
AAA	FMC	Facilities Management - Custodial	28,734	28,508		28,508
AAA	FMG	Facilities Management - Grounds	13,486	13,380		13,380
AAA	FMM	Facilities Management - Maintenance	31,082	30,837		30,837
AAA	HRD/UNI	Human Resources	55,078	54,644	395	54,249
AAA	PUR	Purchasing	12,695	12,596	754	11,842
AAA	RPR/RNT	Real Estate Services/Rent	3,432	3,405	1,150	2,255
AAA	SDD	IS - Systems Development				0
Administrative Groups						
AAA	PSG	Public Services Group	4,967	4,928		4,928
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	16,738	16,606	315	16,291
IAJ	(various)	IS - Computer Operations	178,083	176,682	167,654	9,028
IAM	(various)	IS - Network Services	11,244	11,155	8,642	2,513
IAV	PUR	Central Stores	19,779	19,623		19,623
IAY	PUR	Mail Services	5,734	5,689	125	5,564
IBA	VHS	Fleet Mgmt - Motor Pool				0
IBP	RMG	HRD - Risk Management (all funds)	1,071	1,063	1,062	1
ICB	VHS	Fleet Mgmt - Garage/Warehouse				0
Enterprise Funds						
EAA	SWM	Solid Waste Management (all funds)	13,796	13,688	13,910	(222)
EAD	MCR	Arrowhead Regional Medical Center (all funds)				0
General Fund Operating Units						
AAA	ADS	Behavioral Health - Alcohol & Drug Services				0
AAA	APT	Airports Administration	1,546	1,534		1,534

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

		Custodial Services				
		Base:	Allocation:			
Fund	Dept	Job Costs	Base x 0.9921	Credits	Total	
AAA	ASR	Assessor	75,186	74,594	1,490	73,104
AAA	AWM	Agriculture/Weights & Measures	15,695	15,572	4,174	11,398
AAA	BDF	Board of Supervisors (all districts)	82,665	82,015	9,789	72,226
AAA	CBD	Clerk of the Board	13,466	13,360		13,360
AAA	CCM	County Museum	87,594	86,905	16,428	70,477
AAA	CCP	Regional Parks	7,366	7,308	1,268	6,040
AAA	CCS	California Children's Services				0
AAA	CTN	Trial Courts - State Ineligible Costs	8,432	8,366	(4,131)	12,497
AAA	DAT	District Attorney	129,265	128,249	11,575	116,674
AAA	DCS	HSS - Child Support Services				0
AAA	DPA	Human Services System	71,355	70,794	60,883	9,911
AAA	EDF	Economic Development Function				0
AAA	EMC	Emergency Medical Care Costs				0
AAA	FLP	Family Law Program				0
AAA	FMH	Facilities Management - Home Repair	4,695	4,658		4,658
AAA	FRN	Franchise Administration				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	77,604	76,993	415	76,578
AAA	MLH	Behavioral Health	193,072	191,553	196,961	(5,408)
AAA	OCH	HRD - Employee Health and Wellness				0
AAA	PBD	Public Defender	75,504	74,910	24,688	50,222
AAA	PGD	Public Guardian	22,179	22,005	2,705	19,300
AAA	PHL	Public Health	228,116	226,321	40,467	185,854
AAA	PRB	Probation	346,620	343,894	76,956	266,938
AAA	ROV	Registrar of Voters	34,008	33,740	1,637	32,103
AAA	SCL	County Schools				0
AAA	SHR	Sheriff	559,366	554,966	159,255	395,711
AAA	SVR	Surveyor	3,787	3,757		3,757
AAA	TRC	Trial Court Funding				0
AAA	TTC	Treasurer -Tax Collector	103,577	102,762	43,602	59,160
AAA	VAF	Veterans Affairs	9,075	9,003		9,003

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

		Custodial Services				
		Base: Allocation:				
Fund	Dept	Job Costs	Base x 0.9921	Credits	Total	
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	84,683	84,017	20,995	63,022
(various)	(various)	Redevelopment Agency - RDA				0
(various)	(various)	Self-Gov'd Special Districts (summary)				0
(various)	RGP/RPR	El Mirage Project	1,150	1,141		1,141
AAF	OOA	Aging and Adult Services				0
CJV	CIP	Capital Projects - All Funds	2,928	2,904	2,928	(24)
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
RFZ	097	Flood Control District (all zones)	12,975	12,873		12,873
RHH	498	IHSS Public Authority				0
RRC	903	Children & Families First Comm.				0
RSC	HPS	Headstart/Preschool Services	138,247	137,159	155,201	(18,042)
SAA	TRA	Transportation (all funds)	302,759	300,377	142,237	158,140
SAC	JOB	Workforce Development (all funds)				0
SAP	CLB	County Library	32,932	32,672	32,931	(259)
SFH	CAO	Disaster Recovery Fund				0
STD	905	Authority for the Handicapped				0
All Other						
(various)	(various)	All Other	1,356,492	1,345,822	990,194	355,628
Totals			4,741,346	4,704,048	2,313,120	2,390,928

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

Custodial Services

Base: Allocation:

Job Costs Base x
0.0607

Fund	Dept				Total	Total Allocation
Central Support Service Units						
AAA	ACR	Auditor/Controller - Recorder			0	(18,562)
AAA	ANE	Architecture & Engineering			0	26,507
AAA	CAO	County Administrative Office			0	46,339
AAA	CCL	County Counsel			0	80,269
AAA	FMC	Facilities Management - Custodial			0	28,508
AAA	FMG	Facilities Management - Grounds			0	13,380
AAA	FMM	Facilities Management - Maintenance			0	30,837
AAA	HRD/UNI	Human Resources			0	54,249
AAA	PUR	Purchasing			0	11,842
AAA	RPR/RNT	Real Estate Services/Rent			0	2,255
AAA	SDD	IS - Systems Development			0	0
Administrative Groups						
AAA	PSG	Public Services Group			0	4,928
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	16,738	1,016	1,016	17,307
IAJ	(various)	IS - Computer Operations	178,083	10,806	10,806	19,834
IAM	(various)	IS - Network Services	11,244	682	682	3,196
IAV	PUR	Central Stores	19,779	1,200	1,200	20,823
IAY	PUR	Mail Services	5,734	348	348	5,912
IBA	VHS	Fleet Mgmt - Motor Pool			0	0
IBP	RMG	HRD - Risk Management (all funds)	1,071	65	65	66
ICB	VHS	Fleet Mgmt - Garage/Warehouse			0	0
Enterprise Funds						
EAA	SWM	Solid Waste Management (all funds)	13,796	837	837	615
EAD	MCR	Arrowhead Regional Medical Center (all funds)			0	0
General Fund Operating Units						
AAA	ADS	Behavioral Health - Alcohol & Drug Services			0	0
AAA	APT	Airports Administration	1,546	94	94	1,628

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

		Custodial Services				
		Base: Allocation:				
Fund	Dept	Job Costs	Base x 0.0607	Total	Total Allocation	
AAA	ASR	Assessor	75,186	4,562	4,562	77,666
AAA	AWM	Agriculture/Weights & Measures	15,695	952	952	12,350
AAA	BDF	Board of Supervisors (all districts)	82,665	5,016	5,016	77,242
AAA	CBD	Clerk of the Board	13,466	817	817	14,177
AAA	CCM	County Museum	87,594	5,315	5,315	75,793
AAA	CCP	Regional Parks	7,366	447	447	6,487
AAA	CCS	California Children's Services			0	0
AAA	CTN	Trial Courts - State Ineligible Costs	8,432	512	512	13,009
AAA	DAT	District Attorney	129,265	7,844	7,844	124,518
AAA	DCS	HSS - Child Support Services			0	0
AAA	DPA	Human Services System	71,355	4,330	4,330	14,241
AAA	EDF	Economic Development Function			0	0
AAA	EMC	Emergency Medical Care Costs			0	0
AAA	FLP	Family Law Program			0	0
AAA	FMH	Facilities Management - Home Repair	4,695	285	285	4,943
AAA	FRN	Franchise Administration			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	77,604	4,709	4,709	81,287
AAA	MLH	Behavioral Health	193,072	11,716	11,716	6,308
AAA	OCH	HRD - Employee Health and Wellness			0	0
AAA	PBD	Public Defender	75,504	4,582	4,582	54,803
AAA	PGD	Public Guardian	22,179	1,346	1,346	20,646
AAA	PHL	Public Health	228,116	13,842	13,842	199,697
AAA	PRB	Probation	346,620	21,033	21,033	287,971
AAA	ROV	Registrar of Voters	34,008	2,064	2,064	34,167
AAA	SCL	County Schools			0	0
AAA	SHR	Sheriff	559,366	33,943	33,943	429,654
AAA	SVR	Surveyor	3,787	230	230	3,987
AAA	TRC	Trial Court Funding			0	0
AAA	TTC	Treasurer -Tax Collector	103,577	6,285	6,285	65,445
AAA	VAF	Veterans Affairs	9,075	551	551	9,554

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

		Custodial Services				
		Base: Allocation:				
Fund	Dept	Job Costs	Base x 0.0607	Total	Total Allocation	
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	84,683	5,139	5,139	68,161
(various)	(various)	Redevelopment Agency - RDA			0	0
(various)	(various)	Self-Gov'd Special Districts (summary)			0	0
(various)	RGP/RPR	El Mirage Project	1,150	70	70	1,211
AAF	OOA	Aging and Adult Services			0	0
CJV	CIP	Capital Projects - All Funds	2,928	178	178	154
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
RFZ	097	Flood Control District (all zones)	12,975	787	787	13,660
RHH	498	IHSS Public Authority			0	0
RRC	903	Children & Families First Comm.			0	0
RSC	HPS	Headstart/Preschool Services	138,247	8,389	8,389	(9,653)
SAA	TRA	Transportation (all funds)	302,759	18,372	18,372	176,512
SAC	JOB	Workforce Development (all funds)			0	0
SAP	CLB	County Library	32,932	1,998	1,998	1,740
SFH	CAO	Disaster Recovery Fund			0	0
STD	905	Authority for the Handicapped			0	0
All Other						
(various)	(various)	All Other	1,356,492	82,314	82,314	437,941
Totals			4,328,784	262,676	262,676	2,653,604

FACILITIES MANAGEMENT - GROUNDS

AAA FMD FMG

STATEMENT OF FUNCTION

The Grounds Division of the Facilities Management Department provides preservation and care of the grounds surrounding buildings, including maintenance 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) 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.

In FY 2005-2006, the Facilities Management Department began maintaining its occupancy information at a department-wide level. Therefore, functions that use square footage information to allocate costs to each division within Facilities Management now allocate 100% of those costs to the administrative division, AAA-FMD-FMT. This includes space use allowances and the department's unbilled utility costs. These costs are then allocated to each division within the department from the Facilities Management – Administration Division.

Net Allocable Costs were allocated to all benefiting entities based on their portion of the total job costs. Grounds job costs were charged to specific building job numbers, which were, in turn, charged directly to the occupants. Charges for buildings with multiple occupants were allocated based on square footage.

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

Facilities Management - Grounds

1st Allocation

Details	Source Section	Amount
COSTS		
Current Expenditures		2,070,329
Equipment Use		7,703
Space Use		6,921
Utilities		31,722
TOTAL ALLOCABLE		2,116,676
NET ALLOCABLE		2,116,676

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0224	Less: Unallocated Costs	Less: Program Reimbursement
Grounds Services	2,070,329	2,116,676	0	0
TOTALS	2,070,329	2,116,676	0	0

Facilities Management - Grounds

2nd Allocation

Fund	Dept	Description	Amount
AAA	ACR	Auditor/Controller - Recorder	13,763
AAA	ANE	Architecture & Engineering	0
AAA	CAO	County Administrative Office	5,752
AAA	CCL	County Counsel	5,562
AAA	FMC	Facilities Management - Custodial	13,380
AAA	FMG	Facilities Management - Grounds	9,341
AAA	FMM	Facilities Management - Maintenance	47,634
AAA	HRD/UNI	Human Resources	17,034
AAA	PSG	Public Services Group	20,562
AAA	PUR	Purchasing	5,682
AAA	RPR/RNT	Real Estate Services/Rent	(73)
AAA	SDD	IS - Systems Development	13,711
TOTAL ALLOCABLE			152,347

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.0736	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
2,116,676	152,347	152,347	Job Costs
2,116,676	152,347	152,347	

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

		Grounds Services				
		Base:		Allocation:		
Fund	Dept	Job Costs	Base x 1.0774		Credits	Total
Central Support Service Units						
AAA	ACR	Auditor/Controller - Recorder	60,024	64,668	59,898	4,770
AAA	ANE	Architecture & Engineering	16,034	17,274		17,274
AAA	CAO	County Administrative Office	21,597	23,268		23,268
AAA	CCL	County Counsel	48,554	52,310		52,310
AAA	FMC	Facilities Management - Custodial	18,474	19,903		19,903
AAA	FMG	Facilities Management - Grounds	8,670	9,341		9,341
AAA	FMM	Facilities Management - Maintenance	19,983	21,529		21,529
AAA	HRD/UNI	Human Resources	10,128	10,912		10,912
AAA	PUR	Purchasing	1,699	1,830		1,830
AAA	RPR/RNT	Real Estate Services/Rent				0
AAA	SDD	IS - Systems Development				0
Administrative Groups						
AAA	PSG	Public Services Group	2,981	3,212		3,212
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	2,902	3,127		3,127
IAJ	(various)	IS - Computer Operations	42,724	46,031	40,998	5,033
IAM	(various)	IS - Network Services	1,494	1,609		1,609
IAV	PUR	Central Stores	2,814	3,032		3,032
IAY	PUR	Mail Services	798	860		860
IBA	VHS	Fleet Mgmt - Motor Pool				0
IBP	RMG	HRD - Risk Management (all funds)	29	31		31
ICB	VHS	Fleet Mgmt - Garage/Warehouse	2,451	2,640	2,451	189
Enterprise Funds						
EAA	SWM	Solid Waste Management (all funds)	4,084	4,400	7,646	(3,246)
EAD	MCR	Arrowhead Regional Medical Center (all funds)	458,028	493,464	456,587	36,877
General Fund Operating Units						
AAA	ADS	Behavioral Health - Alcohol & Drug Services				0
AAA	APT	Airports Administration				0

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

		Grounds Services			
		Base:	Allocation:		
Fund	Dept	Job Costs	Base x 1.0774	Credits	Total
AAA	ASR	Assessor	32,584	35,105	35,105
AAA	AWM	Agriculture/Weights & Measures	1,715	1,848	1,848
AAA	BDF	Board of Supervisors (all districts)	43,988	47,392	78 47,314
AAA	CBD	Clerk of the Board	8,081	8,707	8,707
AAA	CCM	County Museum	114,757	123,636	4,161 119,475
AAA	CCP	Regional Parks	868	935	935
AAA	CCS	California Children's Services			0
AAA	CTN	Trial Courts - State Ineligible Costs			0
AAA	DAT	District Attorney	43,737	47,121	47,121
AAA	DCS	HSS - Child Support Services			0
AAA	DPA	Human Services System	56,011	60,345	40,855 19,490
AAA	EDF	Economic Development Function			0
AAA	EMC	Emergency Medical Care Costs			0
AAA	FLP	Family Law Program			0
AAA	FMH	Facilities Management - Home Repair	3,019	3,252	3,252
AAA	FRN	Franchise Administration			0
AAA	GJY	Grand Jury	68	73	73
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	42,538	45,830	45,830
AAA	MLH	Behavioral Health	68,605	73,912	68,016 5,896
AAA	OCH	HRD - Employee Health and Wellness			0
AAA	PBD	Public Defender	33,494	36,085	36,085
AAA	PGD	Public Guardian	12,085	13,020	13,020
AAA	PHL	Public Health	102,562	110,497	2,353 108,144
AAA	PRB	Probation	262,238	282,526	196,370 86,156
AAA	ROV	Registrar of Voters	4,606	4,962	4,962
AAA	SCL	County Schools			0
AAA	SHR	Sheriff	54,629	58,856	22,767 36,089
AAA	SVR	Surveyor			0
AAA	TRC	Trial Court Funding			0
AAA	TTC	Treasurer -Tax Collector	20,900	22,517	22,517
AAA	VAF	Veterans Affairs	1,564	1,685	1,685

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

		Grounds Services				
		Base: Allocation:				
Fund	Dept	Job Costs	Base x 1.0774	Credits	Total	
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	18,457	19,885	6,061	13,824
(various)	(various)	Redevelopment Agency - RDA				0
(various)	(various)	Self-Gov'd Special Districts (summary)				0
(various)	RGP/RPR	El Mirage Project				0
AAF	OOA	Aging and Adult Services				0
CJV	CIP	Capital Projects - All Funds	75,141	80,955	74,641	6,314
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
RFZ	097	Flood Control District (all zones)				0
RHH	498	IHSS Public Authority				0
RRC	903	Children & Families First Comm.				0
RSC	HPS	Headstart/Preschool Services				0
SAA	TRA	Transportation (all funds)	29,289	31,555	29,289	2,266
SAC	JOB	Workforce Development (all funds)				0
SAP	CLB	County Library	34,909	37,610	34,909	2,701
SFH	CAO	Disaster Recovery Fund				0
STD	905	Authority for the Handicapped				0
All Other						
(various)	(various)	All Other	175,359	188,926	408	188,518
Totals			1,964,672	2,116,676	1,047,488	1,069,188

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

Grounds Services

Base: Allocation:

Job Costs Base x
0.0867

Fund	Dept			Total	Total Allocation
Central Support Service Units					
AAA	ACR	Auditor/Controller - Recorder		0	4,770
AAA	ANE	Architecture & Engineering		0	17,274
AAA	CAO	County Administrative Office		0	23,268
AAA	CCL	County Counsel		0	52,310
AAA	FMC	Facilities Management - Custodial		0	19,903
AAA	FMG	Facilities Management - Grounds		0	9,341
AAA	FMM	Facilities Management - Maintenance		0	21,529
AAA	HRD/UNI	Human Resources		0	10,912
AAA	PUR	Purchasing		0	1,830
AAA	RPR/RNT	Real Estate Services/Rent		0	0
AAA	SDD	IS - Systems Development		0	0
Administrative Groups					
AAA	PSG	Public Services Group		0	3,212
Operating Units					
Internal Service Funds					
IAG	PUR	Printing Services	2,902	252	3,378
IAJ	(various)	IS - Computer Operations	42,724	3,706	8,738
IAM	(various)	IS - Network Services	1,494	130	1,739
IAV	PUR	Central Stores	2,814	244	3,276
IAY	PUR	Mail Services	798	69	929
IBA	VHS	Fleet Mgmt - Motor Pool		0	0
IBP	RMG	HRD - Risk Management (all funds)	29	2	33
ICB	VHS	Fleet Mgmt - Garage/Warehouse	2,451	213	402
Enterprise Funds					
EAA	SWM	Solid Waste Management (all funds)	4,084	354	(2,892)
EAD	MCR	Arrowhead Regional Medical Center (all funds)	458,028	39,726	76,603
General Fund Operating Units					
AAA	ADS	Behavioral Health - Alcohol & Drug Services		0	0
AAA	APT	Airports Administration		0	0

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

Grounds Services						
Base: Allocation:						
Fund	Dept		Job Costs	Base x 0.0867	Total	Total Allocation
AAA	ASR	Assessor	32,584	2,826	2,826	37,931
AAA	AWM	Agriculture/Weights & Measures	1,715	149	149	1,996
AAA	BDF	Board of Supervisors (all districts)	43,988	3,815	3,815	51,129
AAA	CBD	Clerk of the Board	8,081	701	701	9,408
AAA	CCM	County Museum	114,757	9,953	9,953	129,428
AAA	CCP	Regional Parks	868	75	75	1,010
AAA	CCS	California Children's Services			0	0
AAA	CTN	Trial Courts - State Ineligible Costs			0	0
AAA	DAT	District Attorney	43,737	3,793	3,793	50,915
AAA	DCS	HSS - Child Support Services			0	0
AAA	DPA	Human Services System	56,011	4,858	4,858	24,348
AAA	EDF	Economic Development Function			0	0
AAA	EMC	Emergency Medical Care Costs			0	0
AAA	FLP	Family Law Program			0	0
AAA	FMH	Facilities Management - Home Repair	3,019	262	262	3,514
AAA	FRN	Franchise Administration			0	0
AAA	GJY	Grand Jury	68	6	6	79
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	42,538	3,689	3,689	49,520
AAA	MLH	Behavioral Health	68,605	5,950	5,950	11,847
AAA	OCH	HRD - Employee Health and Wellness			0	0
AAA	PBD	Public Defender	33,494	2,905	2,905	38,990
AAA	PGD	Public Guardian	12,085	1,048	1,048	14,069
AAA	PHL	Public Health	102,562	8,895	8,895	117,040
AAA	PRB	Probation	262,238	22,744	22,744	108,900
AAA	ROV	Registrar of Voters	4,606	399	399	5,361
AAA	SCL	County Schools			0	0
AAA	SHR	Sheriff	54,629	4,738	4,738	40,827
AAA	SVR	Surveyor			0	0
AAA	TRC	Trial Court Funding			0	0
AAA	TTC	Treasurer -Tax Collector	20,900	1,813	1,813	24,330
AAA	VAF	Veterans Affairs	1,564	136	136	1,821

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

		Grounds Services				
		Base:	Allocation:			
Fund	Dept	Job Costs	Base x 0.0867	Total	Total Allocation	
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	18,457	1,601	1,601	15,425
(various)	(various)	Redevelopment Agency - RDA			0	0
(various)	(various)	Self-Gov'd Special Districts (summary)			0	0
(various)	RGP/RPR	El Mirage Project			0	0
AAF	OOA	Aging and Adult Services			0	0
CJV	CIP	Capital Projects - All Funds	75,141	6,517	6,517	12,831
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
RFZ	097	Flood Control District (all zones)			0	0
RHH	498	IHSS Public Authority			0	0
RRC	903	Children & Families First Comm.			0	0
RSC	HPS	Headstart/Preschool Services			0	0
SAA	TRA	Transportation (all funds)	29,289	2,540	2,540	4,806
SAC	JOB	Workforce Development (all funds)			0	0
SAP	CLB	County Library	34,909	3,028	3,028	5,729
SFH	CAO	Disaster Recovery Fund			0	0
STD	905	Authority for the Handicapped			0	0
All Other						
(various)	(various)	All Other	175,359	15,209	15,209	203,727
Totals			1,756,528	152,347	152,347	1,221,535

FACILITIES MANAGEMENT - MAINTENANCE

AAA FMD FMM

STATEMENT OF FUNCTION

The Maintenance Division of the Facilities Management Department 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) 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.

In FY 2005-2006, the Facilities Management Department began maintaining its occupancy information at a department-wide level. Therefore, functions that use square footage information to allocate costs to each division within Facilities Management now allocate 100% of those costs to the administrative division, AAA-FMD-FMT. This includes space use allowances and the department's unbilled utility costs. These costs are then allocated to each division within the department from the Facilities Management – Administration Division.

Net Allocable Costs were allocated to all benefiting entities based on their portion of the total job costs. Maintenance job costs were charged to specific job numbers and then to the benefiting entities. Charges for buildings with multiple occupants were allocated based on square feet.

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

Facilities Management - Maintenance

1st Allocation

Details	Source Section	Amount
COSTS		
Current Expenditures		9,456,652
Equipment Use		9,771
Space Use		15,725
Utilities		73,112
TOTAL ALLOCABLE		9,555,260
NET ALLOCABLE		9,555,260

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0104	Less: Unallocated Costs	Less: Program Reimbursement
Maintenance Services	9,456,652	9,555,260	0	31,268
TOTALS	9,456,652	9,555,260	0	31,268

Facilities Management - Maintenance

2nd Allocation

Fund	Dept	Description	Amount
AAA	ACR	Auditor/Controller - Recorder	52,258
AAA	ANE	Architecture & Engineering	0
AAA	CAO	County Administrative Office	13,083
AAA	CCL	County Counsel	12,818
AAA	FMC	Facilities Management - Custodial	30,837
AAA	FMG	Facilities Management - Grounds	21,529
AAA	FMM	Facilities Management - Maintenance	109,787
AAA	HRD/UNI	Human Resources	27,818
AAA	PSG	Public Services Group	23,547
AAA	PUR	Purchasing	43,780
AAA	RPR/RNT	Real Estate Services/Rent	(168)
AAA	SDD	IS - Systems Development	123,836
TOTAL ALLOCABLE			459,126

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.0486	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
9,523,992	459,126	459,126	Job Costs
9,523,992	459,126	459,126	

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

		Maintenance Services				
Fund	Dept		Base: Allocation:		Credits	Total
			Job Costs	Base x 1.2165		
Central Support Service Units						
AAA	ACR	Auditor/Controller - Recorder	61,226	74,482	38,068	36,414
AAA	ANE	Architecture & Engineering	28,610	34,805	5,665	29,140
AAA	CAO	County Administrative Office	50,641	61,606	16,316	45,290
AAA	CCL	County Counsel	88,244	107,351	19,475	87,876
AAA	FMC	Facilities Management - Custodial	83,430	101,495		101,495
AAA	FMG	Facilities Management - Grounds	39,156	47,634		47,634
AAA	FMM	Facilities Management - Maintenance	90,247	109,787		109,787
AAA	HRD/UNI	Human Resources	145,431	176,920	99,495	77,425
AAA	PUR	Purchasing	5,379	6,544	185	6,359
AAA	RPR/RNT	Real Estate Services/Rent	9,651	11,740	6,781	4,959
AAA	SDD	IS - Systems Development	35,072	42,666		42,666
Administrative Groups						
AAA	PSG	Public Services Group	4,222	5,136		5,136
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	14,044	17,085	6,491	10,594
IAJ	(various)	IS - Computer Operations	165,468	201,295	151,979	49,316
IAM	(various)	IS - Network Services	96,437	117,317	98,238	19,079
IAV	PUR	Central Stores	8,910	10,840	443	10,397
IAY	PUR	Mail Services	2,402	2,921		2,921
IBA	VHS	Fleet Mgmt - Motor Pool	2,133	2,594		2,594
IBP	RMG	HRD - Risk Management (all funds)	10,007	12,174	4,774	7,400
ICB	VHS	Fleet Mgmt - Garage/Warehouse	54,420	66,203	12,251	53,952
Enterprise Funds						
EAA	SWM	Solid Waste Management (all funds)	37,189	45,242	30,286	14,956
EAD	MCR	Arrowhead Regional Medical Center (all funds)	433	527		527
General Fund Operating Units						
AAA	ADS	Behavioral Health - Alcohol & Drug Services	827	1,006		1,006
AAA	APT	Airports Administration	4,377	5,325	30	5,295

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

		Maintenance Services				
Fund	Dept		Base:	Allocation:	Credits	Total
			Job Costs	Base x 1.2165		
AAA	ASR	Assessor	99,471	121,009	38,287	82,722
AAA	AWM	Agriculture/Weights & Measures	41,399	50,364	35,134	15,230
AAA	BDF	Board of Supervisors (all districts)	87,693	106,681	22,132	84,549
AAA	CBD	Clerk of the Board	12,077	14,692	118	14,574
AAA	CCM	County Museum	57,742	70,244	4,813	65,431
AAA	CCP	Regional Parks	7,325	8,911	72	8,839
AAA	CCS	California Children's Services				0
AAA	CTN	Trial Courts - State Ineligible Costs	6,190	7,531	6,245	1,286
AAA	DAT	District Attorney	221,836	269,870	78,112	191,758
AAA	DCS	HSS - Child Support Services	1,040	1,265	6,590	(5,325)
AAA	DPA	Human Services System	38,067	46,310	13,447	32,863
AAA	EDF	Economic Development Function	8,749	10,643	9,154	1,489
AAA	EMC	Emergency Medical Care Costs				0
AAA	FLP	Family Law Program				0
AAA	FMH	Facilities Management - Home Repair	13,633	16,585		16,585
AAA	FRN	Franchise Administration				0
AAA	GJY	Grand Jury	1,051	1,278		1,278
AAA	HCC	Health Care Costs	1,232	1,499	1,232	267
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	64,117	77,999	288	77,711
AAA	MLH	Behavioral Health	145,922	177,518	132,198	45,320
AAA	OCH	HRD - Employee Health and Wellness	5,737	6,980	5,737	1,243
AAA	PBD	Public Defender	154,518	187,975	78,625	109,350
AAA	PGD	Public Guardian	16,395	19,945	10,030	9,915
AAA	PHL	Public Health	262,002	318,732	105,621	213,111
AAA	PRB	Probation	1,208,714	1,470,432	519,053	951,379
AAA	ROV	Registrar of Voters	25,931	31,545	16,945	14,600
AAA	SCL	County Schools	2,252	2,740		2,740
AAA	SHR	Sheriff	1,394,848	1,696,869	194,661	1,502,208
AAA	SVR	Surveyor	11,877	14,449	503	13,946
AAA	TRC	Trial Court Funding				0
AAA	TTC	Treasurer -Tax Collector	147,020	178,854	95,018	83,836
AAA	VAF	Veterans Affairs	8,285	10,079	92	9,987

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

		Maintenance Services				
Fund	Dept		Base:	Allocation:	Credits	Total
			Job Costs	Base x 1.2165		
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	88,278	107,393	32,970	74,423
(various)	(various)	Redevelopment Agency - RDA	15,229	18,526	17,858	668
(various)	(various)	Self-Gov'd Special Districts (summary)				0
(various)	RGP/RPR	El Mirage Project	6,781	8,249		8,249
AAF	OOA	Aging and Adult Services				0
CJV	CIP	Capital Projects - All Funds	1,327,607	1,615,068	1,362,000	253,068
MPA	500	Mojave Desert AQMD (all funds)				0
NFY	870	S A N B A G (all funds)	330	401	330	71
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	418	509	418	91
RFZ	097	Flood Control District (all zones)	57,006	69,349	20,024	49,325
RHH	498	IHSS Public Authority				0
RRC	903	Children & Families First Comm.	447	544	447	97
RSC	HPS	Headstart/Preschool Services	3,630	4,416	221	4,195
SAA	TRA	Transportation (all funds)	238,103	289,659	195,301	94,358
SAC	JOB	Workforce Development (all funds)	2,178	2,650	2,178	472
SAP	CLB	County Library	27,413	33,348	14,983	18,365
SFH	CAO	Disaster Recovery Fund				0
STD	905	Authority for the Handicapped				0
All Other						
(various)	(various)	All Other	978,347	1,190,184	490,055	700,129
Totals			7,828,846	9,523,992	4,001,369	5,522,623

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

Maintenance Services

Base: Allocation:

Job Costs Base x
0.0639

Fund	Dept			Total	Total Allocation	
Central Support Service Units						
AAA	ACR			0	36,414	
AAA	ANE			0	29,140	
AAA	CAO			0	45,290	
AAA	CCL			0	87,876	
AAA	FMC			0	101,495	
AAA	FMG			0	47,634	
AAA	FMM			0	109,787	
AAA	HRD/UNI			0	77,425	
AAA	PUR			0	6,359	
AAA	RPR/RNT			0	4,959	
AAA	SDD			0	42,666	
Administrative Groups						
AAA	PSG			0	5,136	
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	14,044	897	897	11,491
IAJ	(various)	IS - Computer Operations	165,468	10,570	10,570	59,885
IAM	(various)	IS - Network Services	96,437	6,160	6,160	25,239
IAV	PUR	Central Stores	8,910	569	569	10,966
IAY	PUR	Mail Services	2,402	153	153	3,075
IBA	VHS	Fleet Mgmt - Motor Pool	2,133	136	136	2,731
IBP	RMG	HRD - Risk Management (all funds)	10,007	639	639	8,039
ICB	VHS	Fleet Mgmt - Garage/Warehouse	54,420	3,476	3,476	57,429
Enterprise Funds						
EAA	SWM	Solid Waste Management (all funds)	37,189	2,376	2,376	17,331
EAD	MCR	Arrowhead Regional Medical Center (all funds)	433	28	28	554
General Fund Operating Units						
AAA	ADS	Behavioral Health - Alcohol & Drug Services	827	53	53	1,059
AAA	APT	Airports Administration	4,377	280	280	5,574

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

Maintenance Services						
Fund	Dept		Base: Allocation:		Total	Total Allocation
			Job Costs	Base x 0.0639		
AAA	ASR	Assessor	99,471	6,354	6,354	89,076
AAA	AWM	Agriculture/Weights & Measures	41,399	2,645	2,645	17,874
AAA	BDF	Board of Supervisors (all districts)	87,693	5,602	5,602	90,151
AAA	CBD	Clerk of the Board	12,077	771	771	15,346
AAA	CCM	County Museum	57,742	3,688	3,688	69,120
AAA	CCP	Regional Parks	7,325	468	468	9,307
AAA	CCS	California Children's Services			0	0
AAA	CTN	Trial Courts - State Ineligible Costs	6,190	395	395	1,681
AAA	DAT	District Attorney	221,836	14,170	14,170	205,928
AAA	DCS	HSS - Child Support Services	1,040	66	66	(5,258)
AAA	DPA	Human Services System	38,067	2,432	2,432	35,294
AAA	EDF	Economic Development Function	8,749	559	559	2,048
AAA	EMC	Emergency Medical Care Costs			0	0
AAA	FLP	Family Law Program			0	0
AAA	FMH	Facilities Management - Home Repair	13,633	871	871	17,456
AAA	FRN	Franchise Administration			0	0
AAA	GJY	Grand Jury	1,051	67	67	1,345
AAA	HCC	Health Care Costs	1,232	79	79	346
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	64,117	4,096	4,096	81,806
AAA	MLH	Behavioral Health	145,922	9,321	9,321	54,642
AAA	OCH	HRD - Employee Health and Wellness	5,737	366	366	1,609
AAA	PBD	Public Defender	154,518	9,870	9,870	119,221
AAA	PGD	Public Guardian	16,395	1,047	1,047	10,962
AAA	PHL	Public Health	262,002	16,736	16,736	229,847
AAA	PRB	Probation	1,208,714	77,210	77,210	1,028,589
AAA	ROV	Registrar of Voters	25,931	1,656	1,656	16,257
AAA	SCL	County Schools	2,252	144	144	2,883
AAA	SHR	Sheriff	1,394,848	89,100	89,100	1,591,308
AAA	SVR	Surveyor	11,877	759	759	14,705
AAA	TRC	Trial Court Funding			0	0
AAA	TTC	Treasurer -Tax Collector	147,020	9,391	9,391	93,227
AAA	VAF	Veterans Affairs	8,285	529	529	10,516

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

Maintenance Services

Base: Allocation:

Job Costs Base x
0.0639

Fund	Dept		Job Costs	Base x 0.0639	Total	Total Allocation
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	88,278	5,639	5,639	80,062
(various)	(various)	Redevelopment Agency - RDA	15,229	973	973	1,641
(various)	(various)	Self-Gov'd Special Districts (summary)			0	0
(various)	RGP/RPR	El Mirage Project	6,781	433	433	8,682
AAF	OOA	Aging and Adult Services			0	0
CJV	CIP	Capital Projects - All Funds	1,327,607	84,805	84,805	337,873
MPA	500	Mojave Desert AQMD (all funds)			0	0
NFY	870	S A N B A G (all funds)	330	21	21	93
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	418	27	27	118
RFZ	097	Flood Control District (all zones)	57,006	3,641	3,641	52,967
RHH	498	IHSS Public Authority			0	0
RRC	903	Children & Families First Comm.	447	29	29	126
RSC	HPS	Headstart/Preschool Services	3,630	232	232	4,427
SAA	TRA	Transportation (all funds)	238,103	15,210	15,210	109,568
SAC	JOB	Workforce Development (all funds)	2,178	139	139	611
SAP	CLB	County Library	27,413	1,751	1,751	20,116
SFH	CAO	Disaster Recovery Fund			0	0
STD	905	Authority for the Handicapped			0	0
All Other						
(various)	(various)	All Other	978,347	62,495	62,495	762,624
Totals			7,187,537	459,126	459,126	5,981,749

HUMAN RESOURCES

AAA HRD/UNI

STATEMENT OF FUNCTION

The Human Resources Department provides staff personnel to assist departments in acquiring, developing, and maintaining effective work forces. It maintains County employee records, salary and job classifications, personnel management, and employee recruitment. It also administers the Employee Health and Wellness program, the Employee Benefits program, the unemployment claims, and the County's Risk Management Division.

Human Resources' 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) 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 have been distributed among all functions based on actual costs, and allocated to all benefiting entities as follows:

- Personnel Services - total number of employees subject to these services;
- Employee Benefits - total number of employees covered;
- Unemployment Insurance costs - total costs of unemployment claims;
- Civil Service Commission - total number of employees covered.

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

Human Resources

1st Allocation

Details	Source Section	Amount
COSTS		
Current Expenditures		18,314,796
Space Use		44,032
Utilities		94,970
TOTAL ALLOCABLE		18,453,799
REVENUE		
Miscellaneous Revenue		12,496
		12,496
NET ALLOCABLE		18,441,303

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0070	Less: Unallocated Costs	Less: Program Reimbursement
Personnel Services	7,835,857	7,890,444	0	454,717
Employee Benefits	6,893,534	6,941,556	0	5,138,610
Unemployment Insurance	2,782,459	2,801,843	0	0
Civil Service Commission	145,673	146,688	0	32,489
Commuter Services	502,111	505,608	505,608	0
HRD Admin. Support - OCH	155,163	155,163	155,163	0
TOTALS	18,314,796	18,441,303	660,771	5,625,816

Human Resources

2nd Allocation

Fund	Dept	Description	Amount
AAA	ACR	Auditor/Controller - Recorder	65,583
AAA	ANE	Architecture & Engineering	0
AAA	CAO	County Administrative Office	30,051
AAA	CCL	County Counsel	82,160
AAA	FMC	Facilities Management - Custodial	54,249
AAA	FMG	Facilities Management - Grounds	10,912
AAA	FMM	Facilities Management - Maintenance	77,425
AAA	HRD/UNI	Human Resources	71,807
AAA	PSG	Public Services Group	0
AAA	PUR	Purchasing	10,585
AAA	RPR/RNT	Real Estate Services/Rent	0
AAA	SDD	IS - Systems Development	231,585
TOTAL ALLOCABLE			634,357

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.0349	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
7,435,727	273,724	273,724	No. of Emps. Served
1,802,946	240,807	240,807	No. of Emps. Covered
2,801,843	97,198	97,198	UI Costs
114,199	5,089	5,089	No. of CSC-covered emps.
0	17,540	0	Not Allocated
0	0	0	Not Allocated
12,154,715	634,357	616,817	

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

Fund	Dept		Civil Service Comm		Employee Benefits	
			Base:	Allocation:	Base:	Allocation:
			No. of CSC- covered emps.	Base x 7.1155	No. of Emps. Covered	Base x 84.0480
Central Support Service Units						
AAA	ACR	Auditor/Controller - Recorder	208	1,481	215	18,057
AAA	ANE	Architecture & Engineering	24	167	27	2,231
AAA	CAO	County Administrative Office	21	152	23	1,933
AAA	CCL	County Counsel	68	481	72	6,045
AAA	FMC	Facilities Management - Custodial	52	373	54	4,506
AAA	FMG	Facilities Management - Grounds	23	163	25	2,107
AAA	FMM	Facilities Management - Maintenance	56	396	57	4,792
AAA	HRD/UNI	Human Resources	130	928	131	11,007
AAA	PUR	Purchasing	14	102	14	1,206
AAA	RPR/RNT	Real Estate Services/Rent	21	152	23	1,894
AAA	SDD	IS - Systems Development	96	686	96	8,107
Administrative Groups						
AAA	PSG	Public Services Group	10	68	10	802
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	17	118	17	1,393
IAJ	(various)	IS - Computer Operations	114	810	120	10,047
IAM	(various)	IS - Network Services	93	668	97	8,156
IAV	PUR	Central Stores	5	35	5	411
IAY	PUR	Mail Services	29	206	29	2,428
IBA	VHS	Fleet Mgmt - Motor Pool	4	28	4	336
IBP	RMG	HRD - Risk Management (all funds)	70	496	70	5,858
ICB	VHS	Fleet Mgmt - Garage/Warehouse	86	610	86	7,209
Enterprise Funds						
EAA	SWM	Solid Waste Management (all funds)	90	640	91	7,632
EAD	MCR	Arrowhead Regional Medical Center (all funds)	2,172	15,457	2,895	243,325
General Fund Operating Units						
AAA	ADS	Behavioral Health - Alcohol & Drug Services	84	598	87	7,290
AAA	APT	Airports Administration	29	205	29	2,421

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

Personnel Svcs		Unemployment Ins		Credits	Total
Base:	Allocation:	Base:	Allocation:		
No. of Emps. Served	Base x 396.9255	UI Costs	Base x 1.1418		
215	85,278	20,102	22,952	112,725	15,043
27	10,534	1,794	2,048	69	14,911
23	9,129				11,215
72	28,548				35,074
54	21,280	3,542	4,044		30,202
25	9,950	4,217	4,815		17,034
57	22,631				27,818
131	51,982	6,910	7,890		71,807
14	5,694			69	6,933
23	8,946				10,992
96	38,288	2,124	2,425	49,935	(428)
10	3,786				4,656
17	6,580				8,091
120	47,448	146	167	55,419	3,053
97	38,517	5,496	6,275	44,946	8,670
5	1,939				2,384
29	11,465				14,098
4	1,588				1,952
70	27,663			13,900	20,116
86	34,044	13,356	15,249	237	56,875
91	36,044	6,820	7,787		52,103
2,895	1,149,130	171,746	196,093	298,634	1,305,372
87	34,426	3,015	3,442		45,756
29	11,435	6,041	6,897	150	20,808

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

Fund	Dept		Civil Service Comm		Employee Benefits	
			No. of CSC- covered emps.	Base: Allocation: Base x 7.1155	No. of Emps. Covered	Base: Allocation: Base x 84.0480
AAA	ASR	Assessor	216	1,539	220	18,484
AAA	AWM	Agriculture/Weights & Measures	66	467	68	5,689
AAA	BDF	Board of Supervisors (all districts)	28	197	67	5,634
AAA	CBD	Clerk of the Board	14	98	15	1,235
AAA	CCM	County Museum	37	267	62	5,169
AAA	CCP	Regional Parks	75	536	211	17,770
AAA	CCS	California Children's Services	150	1,064	150	12,568
AAA	CTN	Trial Courts - State Ineligible Costs				
AAA	DAT	District Attorney	527	3,759	530	44,662
AAA	DCS	HSS - Child Support Services	461	3,279	488	40,980
AAA	DPA	Human Services System	3,431	24,412	3,709	311,699
AAA	EDF	Economic Development Function	64	453	69	5,773
AAA	EMC	Emergency Medical Care Costs				
AAA	FLP	Family Law Program				
AAA	FMH	Facilities Management - Home Repair	9	61	9	727
AAA	FRN	Franchise Administration	2	13	2	155
AAA	GJY	Grand Jury				
AAA	HCC	Health Care Costs	17	120	20	1,649
AAA	IDC	Indigent Defense				
AAA	LIT	Litigation Proceeds and Uses				
AAA	LNJ	Law and Justice Group	1	7	1	84
AAA	LUS	Land Use Services Department	186	1,323	188	15,820
AAA	MLH	Behavioral Health	702	4,999	764	64,171
AAA	OCH	HRD - Employee Health and Wellness	11	79	16	1,351
AAA	PBD	Public Defender	234	1,667	245	20,585
AAA	PGD	Public Guardian	24	171	24	2,024
AAA	PHL	Public Health	735	5,229	798	67,041
AAA	PRB	Probation	1,114	7,928	1,154	97,033
AAA	ROV	Registrar of Voters	33	237	40	3,323
AAA	SCL	County Schools				
AAA	SHR	Sheriff	3,169	22,547	3,649	306,672
AAA	SVR	Surveyor	35	249	39	3,265
AAA	TRC	Trial Court Funding				
AAA	TTC	Treasurer -Tax Collector	154	1,099	170	14,272
AAA	VAF	Veterans Affairs	18	127	18	1,497

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

Personnel Svcs		Unemployment Ins		Credits	Total
Base:	Allocation:	Base:	Allocation:		
No. of Emps. Served	Base x 396.9255	UI Costs	Base x 1.1418		
220	87,293	27,572	31,481		138,797
68	26,869	5,717	6,527		39,552
67	26,609	2,250	2,569		35,009
15	5,832				7,164
62	24,411				29,847
211	83,919	24,194	27,624		129,849
150	59,356	634	724		73,712
					0
530	210,920	36,297	41,443		300,784
488	193,532	65,986	75,340	207,935	105,196
3,709	1,472,029	375,335	428,543	942,770	1,293,913
69	27,266	8,100	9,248	25,106	17,635
					0
					0
9	3,435				4,223
2	733				901
					0
20	7,786	7,087	8,092		17,646
					0
					0
1	397				488
188	74,714	33,634	38,402		130,259
764	303,053	86,933	99,257	338,300	133,179
16	6,381				7,811
245	97,216	13,153	15,018		134,487
24	9,557				11,752
798	316,609	83,864	95,753	149,537	335,095
1,154	458,250	65,411	74,684	162,378	475,518
40	15,694	3,733	4,262		23,516
					0
3,649	1,448,290	102,375	116,888	164,600	1,729,797
39	15,419	8,525	9,734		28,666
					0
170	67,401	1,021	1,166		83,938
18	7,068			1,130	7,562

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

Fund	Dept		Civil Service Comm		Employee Benefits	
			No. of CSC- covered emps.	Allocation: Base x 7.1155	No. of Emps. Covered	Allocation: Base x 84.0480
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)			1,248	104,843
(various)	(various)	Redevelopment Agency - RDA	6	41	6	482
(various)	(various)	Self-Gov'd Special Districts (summary)			302	25,295
(various)	RGP/RPR	El Mirage Project				
AAF	OOA	Aging and Adult Services	47	337	110	9,258
CJV	CIP	Capital Projects - All Funds				
MPA	500	Mojave Desert AQMD (all funds)				
NFY	870	S A N B A G (all funds)			36	3,035
NGJ	875	Inland Library System (all funds)			4	336
NHY	890	L A F C O			6	495
NIA	900	Law Library				
PAB	RET	Board of Retirement - Admin	39	278	43	3,604
RFZ	097	Flood Control District (all zones)	141	1,001	160	13,409
RHH	498	IHSS Public Authority			20	1,645
RRC	903	Children & Families First Comm.			21	1,733
RSC	HPS	Headstart/Preschool Services	68	485	597	50,161
SAA	TRA	Transportation (all funds)	324	2,302	382	32,074
SAC	JOB	Workforce Development (all funds)	63	450	65	5,486
SAP	CLB	County Library	331	2,355	375	31,499
SFH	CAO	Disaster Recovery Fund				
STD	905	Authority for the Handicapped				
All Other						
(various)	(various)	All Other			1,083	91,066
Totals			16,048	114,199	21,461	1,802,946

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

Personnel Svcs		Unemployment Ins		Credits	Total
Base:	Allocation:	Base:	Allocation:		
No. of Emps. Served	Base x 396.9255	UI Costs	Base x 1.1418		
		2,771	3,164		108,007
6	2,275	5,685	6,491		9,288
					25,295
					0
110	43,723	9,024	10,303	137	63,485
					0
					0
					3,035
					336
					495
					0
43	17,022	2,689	3,070		23,975
160	63,325	17,619	20,117	150,300	(52,449)
		122	139	700	1,085
		23,143	26,424	1,641	26,515
597	236,888	1,005,495	1,148,036	117,371	1,318,198
382	151,473	96,137	109,766	860	294,755
65	25,907	17,595	20,089		51,933
375	148,755	12,834	14,653		197,263
					0
					0
		63,720	72,753	11,095	152,724
18,741	7,435,727	2,453,964	2,801,843	2,849,944	9,304,771

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

Fund	Dept		Civil Service Comm		Employee Benefits	
			No. of CSC- covered emps.	Base x Allocation: 0.3320	No. of Emps. Covered	Base x Allocation: 11.6301
Central Support Service Units						
AAA	ACR	Auditor/Controller - Recorder				
AAA	ANE	Architecture & Engineering				
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				
Administrative Groups						
AAA	PSG	Public Services Group				
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	17	6	17	193
IAJ	(various)	IS - Computer Operations	114	38	120	1,390
IAM	(various)	IS - Network Services	93	31	97	1,129
IAV	PUR	Central Stores	5	2	5	57
IAY	PUR	Mail Services	29	10	29	336
IBA	VHS	Fleet Mgmt - Motor Pool	4	1	4	47
IBP	RMG	HRD - Risk Management (all funds)	70	23	70	811
ICB	VHS	Fleet Mgmt - Garage/Warehouse	86	28	86	998
Enterprise Funds						
EAA	SWM	Solid Waste Management (all funds)	90	30	91	1,056
EAD	MCR	Arrowhead Regional Medical Center (all funds)	2,172	721	2,895	33,670
General Fund Operating Units						
AAA	ADS	Behavioral Health - Alcohol & Drug Services	84	28	87	1,009
AAA	APT	Airports Administration	29	10	29	335

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

Personnel Svcs		Unemployment Ins		Total	Total Allocation
Base:	Allocation:	Base:	Allocation:		
No. of Emps. Served	Base x 15.2175	UI Costs	Base x 0.0402		
				0	15,043
				0	14,911
				0	11,215
				0	35,074
				0	30,202
				0	17,034
				0	27,818
				0	71,807
				0	6,933
				0	10,992
				0	(428)
				0	4,656
17	252			451	8,542
120	1,819	146	6	3,253	6,306
97	1,477	5,496	221	2,858	11,528
5	74			133	2,517
29	440			785	14,883
4	61			109	2,061
70	1,061			1,894	22,010
86	1,305	13,356	537	2,869	59,744
91	1,382	6,820	274	2,742	54,845
2,895	44,056	171,746	6,912	85,359	1,390,730
87	1,320	3,015	121	2,478	48,233
29	438	6,041	243	1,026	21,834

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

Fund	Dept		Civil Service Comm		Employee Benefits	
			No. of CSC-covered emps.	Base: Allocation: Base x 0.3320	No. of Empls. Covered	Base: Allocation: Base x 11.6301
AAA	ASR	Assessor	216	72	220	2,558
AAA	AWM	Agriculture/Weights & Measures	66	22	68	787
AAA	BDF	Board of Supervisors (all districts)	28	9	67	780
AAA	CBD	Clerk of the Board	14	5	15	171
AAA	CCM	County Museum	37	12	62	715
AAA	CCP	Regional Parks	75	25	211	2,459
AAA	CCS	California Children's Services	150	50	150	1,739
AAA	CTN	Trial Courts - State Ineligible Costs				
AAA	DAT	District Attorney	527	175	530	6,180
AAA	DCS	HSS - Child Support Services	461	153	488	5,671
AAA	DPA	Human Services System	3,431	1,139	3,709	43,131
AAA	EDF	Economic Development Function	64	21	69	799
AAA	EMC	Emergency Medical Care Costs				
AAA	FLP	Family Law Program				
AAA	FMH	Facilities Management - Home Repair	9	3	9	101
AAA	FRN	Franchise Administration	2	1	2	21
AAA	GJY	Grand Jury				
AAA	HCC	Health Care Costs	17	6	20	228
AAA	IDC	Indigent Defense				
AAA	LIT	Litigation Proceeds and Uses				
AAA	LNJ	Law and Justice Group	1		1	12
AAA	LUS	Land Use Services Department	186	62	188	2,189
AAA	MLH	Behavioral Health	702	233	764	8,880
AAA	OCH	HRD - Employee Health and Wellness	11	4	16	187
AAA	PBD	Public Defender	234	78	245	2,848
AAA	PGD	Public Guardian	24	8	24	280
AAA	PHL	Public Health	735	244	798	9,277
AAA	PRB	Probation	1,114	370	1,154	13,427
AAA	ROV	Registrar of Voters	33	11	40	460
AAA	SCL	County Schools				
AAA	SHR	Sheriff	3,169	1,052	3,649	42,435
AAA	SVR	Surveyor	35	12	39	452
AAA	TRC	Trial Court Funding				
AAA	TTC	Treasurer -Tax Collector	154	51	170	1,975
AAA	VAF	Veterans Affairs	18	6	18	207

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

Personnel Svcs		Unemployment Ins		Total	Total Allocation
Base:	Allocation:	Base:	Allocation:		
No. of Emps. Served	Base x 15.2175	UI Costs	Base x 0.0402		
220	3,347	27,572	1,110	7,086	145,883
68	1,030	5,717	230	2,069	41,621
67	1,020	2,250	91	1,900	36,909
15	224			399	7,563
62	936			1,664	31,511
211	3,217	24,194	974	6,675	136,523
150	2,276	634	26	4,090	77,802
				0	0
530	8,086	36,297	1,461	15,903	316,686
488	7,420	65,986	2,655	15,899	121,095
3,709	56,435	375,335	15,105	115,810	1,409,723
69	1,045	8,100	326	2,191	19,826
				0	0
				0	0
9	132			235	4,458
2	28			50	951
				0	0
20	298	7,087	285	817	18,463
				0	0
				0	0
1	15			27	515
188	2,864	33,634	1,354	6,469	136,727
764	11,619	86,933	3,498	24,230	157,409
16	245			435	8,247
245	3,727	13,153	529	7,183	141,669
24	366			654	12,406
798	12,138	83,864	3,375	25,034	360,129
1,154	17,569	65,411	2,632	33,998	509,516
40	602	3,733	150	1,223	24,739
				0	0
3,649	55,525	102,375	4,120	103,133	1,832,929
39	591	8,525	343	1,398	30,064
				0	0
170	2,584	1,021	41	4,651	88,589
18	271			484	8,046

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

Fund	Dept		Civil Service Comm		Employee Benefits	
			No. of CSC-covered emps.	Base x 0.3320	No. of Emps. Covered	Base x 11.6301
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)			1,248	14,508
(various)	(various)	Redevelopment Agency - RDA	6	2	6	67
(various)	(various)	Self-Gov'd Special Districts (summary)			302	3,500
(various)	RGP/RPR	El Mirage Project				
AAF	OOA	Aging and Adult Services	47	16	110	1,281
CJV	CIP	Capital Projects - All Funds				
MPA	500	Mojave Desert AQMD (all funds)				
NFY	870	S A N B A G (all funds)			36	420
NGJ	875	Inland Library System (all funds)			4	47
NHY	890	L A F C O			6	68
NIA	900	Law Library				
PAB	RET	Board of Retirement - Admin	39	13	43	499
RFZ	097	Flood Control District (all zones)	141	47	160	1,855
RHH	498	IHSS Public Authority			20	228
RRC	903	Children & Families First Comm.			21	240
RSC	HPS	Headstart/Preschool Services	68	23	597	6,941
SAA	TRA	Transportation (all funds)	324	107	382	4,438
SAC	JOB	Workforce Development (all funds)	63	21	65	759
SAP	CLB	County Library	331	110	375	4,359
SFH	CAO	Disaster Recovery Fund				
STD	905	Authority for the Handicapped				
All Other						
(various)	(various)	All Other			1,083	12,601
Totals			15,325	5,089	20,714	240,807

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

Personnel Svcs		Unemployment Ins		Total	Total Allocation
Base:	Allocation:	Base:	Allocation:		
No. of Emps. Served	Base x 15.2175	UI Costs	Base x 0.0402		
		2,771	112	14,619	122,626
6	87	5,685	229	385	9,673
				3,500	28,795
				0	0
110	1,676	9,024	363	3,336	66,821
				0	0
				0	0
				420	3,455
				47	383
				68	563
				0	0
43	653	2,689	108	1,273	25,247
160	2,428	17,619	709	5,039	(47,410)
		122	5	233	1,317
		23,143	931	1,171	27,687
597	9,082	1,005,495	40,464	56,509	1,374,708
382	5,807	96,137	3,869	14,222	308,976
65	993	17,595	708	2,481	54,414
375	5,703	12,834	516	10,688	207,951
				0	0
				0	0
		63,720	2,564	15,165	167,890
17,994	273,724	2,415,275	97,198	616,817	9,921,589

PURCHASING AGENT

AAA PUR

STATEMENT OF FUNCTION

The Purchasing Agent serves as a central acquisition point for equipment, services, and supplies required by all County departments and Board-governed special districts. Additionally, this department is 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) 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 was then deducted from these costs to determine the 1st Allocation Net Allocable.

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

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

Purchasing**1st Allocation**

Details	Source Section	Amount
COSTS		
Current Expenditures		1,462,294
Equipment Use		4,974
Space Use		6,655
Utilities		30,700
TOTAL ALLOCABLE		1,504,623
REVENUE		
Miscellaneous Revenue		150,679
		150,679
NET ALLOCABLE		1,353,944

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 0.9259	Less: Unallocated Costs	Less: Program Reimbursement
Purchasing Services	1,462,294	1,353,944	0	3,232
TOTALS	1,462,294	1,353,944	0	3,232

Purchasing

2nd Allocation

Fund	Dept	Description	Amount
AAA	ACR	Auditor/Controller - Recorder	29,230
AAA	ANE	Architecture & Engineering	0
AAA	CAO	County Administrative Office	3,292
AAA	CCL	County Counsel	30,815
AAA	FMC	Facilities Management - Custodial	11,842
AAA	FMG	Facilities Management - Grounds	1,830
AAA	FMM	Facilities Management - Maintenance	6,359
AAA	HRD/UNI	Human Resources	6,933
AAA	PSG	Public Services Group	0
AAA	PUR	Purchasing	307
AAA	RPR/RNT	Real Estate Services/Rent	0
AAA	SDD	IS - Systems Development	171,011
TOTAL ALLOCABLE			261,619

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.1789	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
1,350,712	261,619	261,619	No.of Purch.Trans.
1,350,712	261,619	261,619	

Purchasing AAA-PUR (1st Allocation)

		Purchasing Services			
		Base:	Allocation:		
Fund	Dept	No.of Purch.Trans	Base x 76.7014	Credits	Total
Central Support Service Units					
AAA	ACR	Auditor/Controller - Recorder	430	32,982	32,982
AAA	ANE	Architecture & Engineering	42	3,221	3,221
AAA	CAO	County Administrative Office	136	10,431	10,431
AAA	CCL	County Counsel	80	6,136	6,136
AAA	FMC	Facilities Management - Custodial	74	5,708	5,708
AAA	FMG	Facilities Management - Grounds	74	5,682	5,682
AAA	FMM	Facilities Management - Maintenance	571	43,780	43,780
AAA	HRD/UNI	Human Resources	138	10,585	10,585
AAA	PUR	Purchasing	4	307	307
AAA	RPR/RNT	Real Estate Services/Rent	20	1,534	1,534
AAA	SDD	IS - Systems Development	140	10,738	10,738
Administrative Groups					
AAA	PSG	Public Services Group			0
Operating Units					
Internal Service Funds					
IAG	PUR	Printing Services	34	2,608	2,608
IAJ	(various)	IS - Computer Operations	674	51,697	51,697
IAM	(various)	IS - Network Services	648	49,703	49,703
IAV	PUR	Central Stores			0
IAY	PUR	Mail Services	6	460	460
IBA	VHS	Fleet Mgmt - Motor Pool	264	20,249	20,249
IBP	RMG	HRD - Risk Management (all funds)	70	5,369	5,369
ICB	VHS	Fleet Mgmt - Garage/Warehouse	18	1,381	1,381
Enterprise Funds					
EAA	SWM	Solid Waste Management (all funds)	240	18,408	18,408
EAD	MCR	Arrowhead Regional Medical Center (all funds)	1,308	100,325	100,325
General Fund Operating Units					
AAA	ADS	Behavioral Health - Alcohol & Drug Services	8	614	614
AAA	APT	Airports Administration	144	11,045	11,045

Purchasing AAA-PUR (1st Allocation)

		Purchasing Services			
		Base:	Allocation:		
Fund	Dept	No.of Purch.Trans	Base x 76.7014	Credits	Total
AAA	ASR	Assessor	60	4,602	4,602
AAA	AWM	Agriculture/Weights & Measures			0
AAA	BDF	Board of Supervisors (all districts)	88	6,750	6,750
AAA	CBD	Clerk of the Board	12	920	920
AAA	CCM	County Museum	32	2,454	2,454
AAA	CCP	Regional Parks	450	34,516	34,516
AAA	CCS	California Children's Services	18	1,381	1,381
AAA	CTN	Trial Courts - State Ineligible Costs			0
AAA	DAT	District Attorney	266	20,403	20,403
AAA	DCS	HSS - Child Support Services	98	7,517	7,517
AAA	DPA	Human Services System	976	74,861	74,861
AAA	EDF	Economic Development Function	1,332	102,166	102,166
AAA	EMC	Emergency Medical Care Costs			0
AAA	FLP	Family Law Program			0
AAA	FMH	Facilities Management - Home Repair	1	55	55
AAA	FRN	Franchise Administration			0
AAA	GJY	Grand Jury			0
AAA	HCC	Health Care Costs	70	5,369	5,369
AAA	IDC	Indigent Defense			0
AAA	LIT	Litigation Proceeds and Uses	6	460	460
AAA	LNJ	Law and Justice Group	60	4,602	4,602
AAA	LUS	Land Use Services Department	224	17,181	17,181
AAA	MLH	Behavioral Health	798	61,208	61,208
AAA	OCH	HRD - Employee Health and Wellness	18	1,381	1,381
AAA	PBD	Public Defender	186	14,266	14,266
AAA	PGD	Public Guardian	14	1,074	1,074
AAA	PHL	Public Health	1,000	76,701	76,701
AAA	PRB	Probation	388	29,760	29,760
AAA	ROV	Registrar of Voters	116	8,897	8,897
AAA	SCL	County Schools			0
AAA	SHR	Sheriff	1,406	107,842	107,842
AAA	SVR	Surveyor	26	1,994	1,994
AAA	TRC	Trial Court Funding			0
AAA	TTC	Treasurer -Tax Collector	312	23,931	23,931
AAA	VAF	Veterans Affairs	6	460	460

Purchasing AAA-PUR (1st Allocation)

		Purchasing Services			
		Base:	Allocation:		
Fund	Dept	No.of Purch.Trans	Base x 76.7014	Credits	Total
Other Operating Units					
(various)	(various)	Brd-Gov'd Special Districts (summary)	1,250	95,877	95,877
(various)	(various)	Redevelopment Agency - RDA	112	8,591	8,591
(various)	(various)	Self-Gov'd Special Districts (summary)	60	4,602	4,602
(various)	RGP/RPR	El Mirage Project			0
AAF	OOA	Aging and Adult Services	314	24,084	24,084
CJV	CIP	Capital Projects - All Funds	1,180	90,508	90,508
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
RFZ	097	Flood Control District (all zones)	326	25,005	25,005
RHH	498	IHSS Public Authority	4	307	307
RRC	903	Children & Families First Comm.			0
RSC	HPS	Headstart/Preschool Services	276	21,170	21,170
SAA	TRA	Transportation (all funds)	448	34,362	34,362
SAC	JOB	Workforce Development (all funds)	92	7,057	7,057
SAP	CLB	County Library	384	29,453	29,453
SFH	CAO	Disaster Recovery Fund	20	1,534	1,534
STD	905	Authority for the Handicapped			0
All Other					
(various)	(various)	All Other	58	4,449	4,449
Totals			17,610	1,350,712	1,350,712

Purchasing AAA-PUR (2nd Allocation)**Purchasing Services**

Base: Allocation:

No.of
Purch.Trans. Base x
16.4533

Fund	Dept				Total	Total Allocation
Central Support Service Units						
AAA	ACR	Auditor/Controller - Recorder			0	32,982
AAA	ANE	Architecture & Engineering			0	3,221
AAA	CAO	County Administrative Office			0	10,431
AAA	CCL	County Counsel			0	6,136
AAA	FMC	Facilities Management - Custodial			0	5,708
AAA	FMG	Facilities Management - Grounds			0	5,682
AAA	FMM	Facilities Management - Maintenance			0	43,780
AAA	HRD/UNI	Human Resources			0	10,585
AAA	PUR	Purchasing			0	307
AAA	RPR/RNT	Real Estate Services/Rent			0	1,534
AAA	SDD	IS - Systems Development			0	10,738
Administrative Groups						
AAA	PSG	Public Services Group			0	0
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	34	559	559	3,167
IAJ	(various)	IS - Computer Operations	674	11,090	11,090	62,786
IAM	(various)	IS - Network Services	648	10,662	10,662	60,364
IAV	PUR	Central Stores			0	0
IAY	PUR	Mail Services	6	99	99	559
IBA	VHS	Fleet Mgmt - Motor Pool	264	4,344	4,344	24,593
IBP	RMG	HRD - Risk Management (all funds)	70	1,152	1,152	6,521
ICB	VHS	Fleet Mgmt - Garage/Warehouse	18	296	296	1,677
Enterprise Funds						
EAA	SWM	Solid Waste Management (all funds)	240	3,949	3,949	22,357
EAD	MCR	Arrowhead Regional Medical Center (all funds)	1,308	21,521	21,521	121,846
General Fund Operating Units						
AAA	ADS	Behavioral Health - Alcohol & Drug Services	8	132	132	745
AAA	APT	Airports Administration	144	2,369	2,369	13,414

Purchasing AAA-PUR (2nd Allocation)

Purchasing Services						
Base: Allocation:						
Fund	Dept		No.of Purch.Trans.	Base x 16.4533	Total	Total Allocation
AAA	ASR	Assessor	60	987	987	5,589
AAA	AWM	Agriculture/Weights & Measures			0	0
AAA	BDF	Board of Supervisors (all districts)	88	1,448	1,448	8,198
AAA	CBD	Clerk of the Board	12	197	197	1,118
AAA	CCM	County Museum	32	527	527	2,981
AAA	CCP	Regional Parks	450	7,404	7,404	41,920
AAA	CCS	California Children's Services	18	296	296	1,677
AAA	CTN	Trial Courts - State Ineligible Costs			0	0
AAA	DAT	District Attorney	266	4,377	4,377	24,779
AAA	DCS	HSS - Child Support Services	98	1,612	1,612	9,129
AAA	DPA	Human Services System	976	16,058	16,058	90,919
AAA	EDF	Economic Development Function	1,332	21,916	21,916	124,082
AAA	EMC	Emergency Medical Care Costs			0	0
AAA	FLP	Family Law Program			0	0
AAA	FMH	Facilities Management - Home Repair	1	12	12	67
AAA	FRN	Franchise Administration			0	0
AAA	GJY	Grand Jury			0	0
AAA	HCC	Health Care Costs	70	1,152	1,152	6,521
AAA	IDC	Indigent Defense			0	0
AAA	LIT	Litigation Proceeds and Uses	6	99	99	559
AAA	LNJ	Law and Justice Group	60	987	987	5,589
AAA	LUS	Land Use Services Department	224	3,686	3,686	20,867
AAA	MLH	Behavioral Health	798	13,130	13,130	74,337
AAA	OCH	HRD - Employee Health and Wellness	18	296	296	1,677
AAA	PBD	Public Defender	186	3,060	3,060	17,327
AAA	PGD	Public Guardian	14	230	230	1,304
AAA	PHL	Public Health	1,000	16,453	16,453	93,155
AAA	PRB	Probation	388	6,384	6,384	36,144
AAA	ROV	Registrar of Voters	116	1,909	1,909	10,806
AAA	SCL	County Schools			0	0
AAA	SHR	Sheriff	1,406	23,133	23,133	130,976
AAA	SVR	Surveyor	26	428	428	2,422
AAA	TRC	Trial Court Funding			0	0
AAA	TTC	Treasurer -Tax Collector	312	5,133	5,133	29,064
AAA	VAF	Veterans Affairs	6	99	99	559

Purchasing AAA-PUR (2nd Allocation)

		Purchasing Services				
		Base:	Allocation:			
Fund	Dept	No.of Purch.Trans.	Base x 16.4533	Total	Total Allocation	
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	1,250	20,567	20,567	116,443
(various)	(various)	Redevelopment Agency - RDA	112	1,843	1,843	10,433
(various)	(various)	Self-Gov'd Special Districts (summary)	60	987	987	5,589
(various)	RGP/RPR	El Mirage Project			0	0
AAF	OOA	Aging and Adult Services	314	5,166	5,166	29,251
CJV	CIP	Capital Projects - All Funds	1,180	19,415	19,415	109,923
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
RFZ	097	Flood Control District (all zones)	326	5,364	5,364	30,368
RHH	498	IHSS Public Authority	4	66	66	373
RRC	903	Children & Families First Comm.			0	0
RSC	HPS	Headstart/Preschool Services	276	4,541	4,541	25,711
SAA	TRA	Transportation (all funds)	448	7,371	7,371	41,733
SAC	JOB	Workforce Development (all funds)	92	1,514	1,514	8,570
SAP	CLB	County Library	384	6,318	6,318	35,771
SFH	CAO	Disaster Recovery Fund	20	329	329	1,863
STD	905	Authority for the Handicapped			0	0
All Other						
(various)	(various)	All Other	58	954	954	5,403
Totals			15,901	261,619	261,619	1,612,331

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; these include appraisals, acquisitions and relocating assistance. They negotiate and recommend land leases, rentals, sales and purchases, and dispose of all real property deemed 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) 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 was then allocated to all benefiting entities based on job costs. Real Estate Services job costs were charged to specific job numbers, and then to the benefiting entities. Job costs for buildings with multiple occupants were allocated based on square footage.

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

Real Estate Services/Rent

1st Allocation

Details	Source Section	Amount
COSTS		
Current Expenditures		2,743,946
Space Use		3,748
Utilities		15,899
TOTAL ALLOCABLE		2,763,593
REVENUE		
Miscellaneous Revenue		50
		50
NET ALLOCABLE		2,763,543

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0071	Less: Unallocated Costs	Less: Program Reimbursement
Real Estate Services	2,743,946	2,763,543	0	0
TOTALS	2,743,946	2,763,543	0	0

Real Estate Services/Rent

2nd Allocation

Fund	Dept	Description	Amount
AAA	ACR	Auditor/Controller - Recorder	29,772
AAA	ANE	Architecture & Engineering	0
AAA	CAO	County Administrative Office	5,172
AAA	CCL	County Counsel	69,131
AAA	FMC	Facilities Management - Custodial	2,255
AAA	FMG	Facilities Management - Grounds	0
AAA	FMM	Facilities Management - Maintenance	4,959
AAA	HRD/UNI	Human Resources	10,992
AAA	PSG	Public Services Group	94,519
AAA	PUR	Purchasing	1,534
AAA	RPR/RNT	Real Estate Services/Rent	0
AAA	SDD	IS - Systems Development	16,072
TOTAL ALLOCABLE			234,405

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.0854	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
2,763,543	234,405	234,405	Job Costs
2,763,543	234,405	234,405	

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

		Real Estate Services			
		Base:	Allocation:		
Fund	Dept	Job Costs	Base x 2.1348	Credits	Total
Central Support Service Units					
AAA	ACR	Auditor/Controller - Recorder		32	(32)
AAA	ANE	Architecture & Engineering			0
AAA	CAO	County Administrative Office		2,762	(2,762)
AAA	CCL	County Counsel			0
AAA	FMC	Facilities Management - Custodial		156	(156)
AAA	FMG	Facilities Management - Grounds		73	(73)
AAA	FMM	Facilities Management - Maintenance		168	(168)
AAA	HRD/UNI	Human Resources			0
AAA	PUR	Purchasing			0
AAA	RPR/RNT	Real Estate Services/Rent			0
AAA	SDD	IS - Systems Development	3,589	7,662	7,662
Administrative Groups					
AAA	PSG	Public Services Group			0
Operating Units					
Internal Service Funds					
IAG	PUR	Printing Services			0
IAJ	(various)	IS - Computer Operations			0
IAM	(various)	IS - Network Services	32,317	68,991	37,600
IAM	(various)	IS - Network Services			31,391
IAY	PUR	Central Stores			0
IAY	PUR	Mail Services			0
IBA	VHS	Fleet Mgmt - Motor Pool			0
IBP	RMG	HRD - Risk Management (all funds)			0
ICB	VHS	Fleet Mgmt - Garage/Warehouse	2,914	6,221	3,473
Enterprise Funds					
EAA	SWM	Solid Waste Management (all funds)	26,587	56,760	27,442
EAD	MCR	Arrowhead Regional Medical Center (all funds)	6,916	14,764	5,868
General Fund Operating Units					
AAA	ADS	Behavioral Health - Alcohol & Drug Services	130	278	(331)
AAA	APT	Airports Administration	74,230	158,469	80,206

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

		Real Estate Services				
		Base:	Allocation:			
Fund	Dept	Job Costs	Base x 2.1348		Credits	Total
AAA	ASR	Assessor			2,210	(2,210)
AAA	AWM	Agriculture/Weights & Measures			685	(685)
AAA	BDF	Board of Supervisors (all districts)			942	(942)
AAA	CBD	Clerk of the Board				0
AAA	CCM	County Museum	1,482	3,164	1,469	1,695
AAA	CCP	Regional Parks	7,799	16,648	7,954	8,694
AAA	CCS	California Children's Services				0
AAA	CTN	Trial Courts - State Ineligible Costs				0
AAA	DAT	District Attorney	12,195	26,035	10,767	15,268
AAA	DCS	HSS - Child Support Services	9,670	20,644	9,760	10,884
AAA	DPA	Human Services System	170,151	363,246	160,498	202,748
AAA	EDF	Economic Development Function	26,138	55,801	23,032	32,769
AAA	EMC	Emergency Medical Care Costs				0
AAA	FLP	Family Law Program				0
AAA	FMH	Facilities Management - Home Repair			25	(25)
AAA	FRN	Franchise Administration				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			1,462	(1,462)
AAA	MLH	Behavioral Health	39,325	83,952	51,505	32,447
AAA	OCH	HRD - Employee Health and Wellness	10,932	23,339	11,308	12,031
AAA	PBD	Public Defender			17,452	(17,452)
AAA	PGD	Public Guardian				0
AAA	PHL	Public Health	54,565	116,487	55,975	60,512
AAA	PRB	Probation	26,667	56,930	24,807	32,123
AAA	ROV	Registrar of Voters				0
AAA	SCL	County Schools				0
AAA	SHR	Sheriff	1,950	4,163	2,143	2,020
AAA	SVR	Surveyor				0
AAA	TRC	Trial Court Funding				0
AAA	TTC	Treasurer -Tax Collector			1,861	(1,861)
AAA	VAF	Veterans Affairs				0

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

		Real Estate Services				
		Base:	Allocation:			
Fund	Dept	Job Costs	Base x 2.1348	Credits	Total	
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	69,034	147,376	62,680	84,696
(various)	(various)	Redevelopment Agency - RDA	228	486	29,393	(28,907)
(various)	(various)	Self-Gov'd Special Districts (summary)	1,620	3,459	3,287	172
(various)	RGP/RPR	El Mirage Project	30,783	65,716	30,753	34,963
AAF	OOA	Aging and Adult Services				0
CJV	CIP	Capital Projects - All Funds	2,860	6,106		6,106
MPA	500	Mojave Desert AQMD (all funds)				0
NFY	870	S A N B A G (all funds)	85,320	182,145	81,032	101,113
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
RFZ	097	Flood Control District (all zones)	146,673	313,121	164,934	148,187
RHH	498	IHSS Public Authority	942	2,012	942	1,070
RRC	903	Children & Families First Comm.	1,105	2,359	9,392	(7,033)
RSC	HPS	Headstart/Preschool Services	47,451	101,300	52,756	48,544
SAA	TRA	Transportation (all funds)	257,937	550,655	250,809	299,846
SAC	JOB	Workforce Development (all funds)	12,837	27,405	14,598	12,807
SAP	CLB	County Library	35,942	76,731	36,627	40,104
SFH	CAO	Disaster Recovery Fund				0
STD	905	Authority for the Handicapped				0
All Other						
(various)	(various)	All Other	94,210	201,123	76,586	124,537
Totals			1,294,499	2,763,543	1,355,093	1,408,450

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

		Real Estate Services			
		Base:	Allocation:		
Fund	Dept	Job Costs	Base x 0.1816	Total	Total Allocation
Central Support Service Units					
AAA	ACR	Auditor/Controller - Recorder		0	(32)
AAA	ANE	Architecture & Engineering		0	0
AAA	CAO	County Administrative Office		0	(2,762)
AAA	CCL	County Counsel		0	0
AAA	FMC	Facilities Management - Custodial		0	(156)
AAA	FMG	Facilities Management - Grounds		0	(73)
AAA	FMM	Facilities Management - Maintenance		0	(168)
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	7,662
Administrative Groups					
AAA	PSG	Public Services Group		0	0
Operating Units					
Internal Service Funds					
IAG	PUR	Printing Services		0	0
IAJ	(various)	IS - Computer Operations		0	0
IAM	(various)	IS - Network Services	32,317	5,868	37,259
IAV	PUR	Central Stores		0	0
IAY	PUR	Mail Services		0	0
IBA	VHS	Fleet Mgmt - Motor Pool		0	0
IBP	RMG	HRD - Risk Management (all funds)		0	0
ICB	VHS	Fleet Mgmt - Garage/Warehouse	2,914	529	3,277
Enterprise Funds					
EAA	SWM	Solid Waste Management (all funds)	26,587	4,828	34,146
EAD	MCR	Arrowhead Regional Medical Center (all funds)	6,916	1,256	10,152
General Fund Operating Units					
AAA	ADS	Behavioral Health - Alcohol & Drug Services	130	24	632
AAA	APT	Airports Administration	74,230	13,479	91,741

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

		Real Estate Services				
		Base: Allocation:				
Fund	Dept	Job Costs	Base x 0.1816	Total	Total Allocation	
AAA	ASR	Assessor		0	(2,210)	
AAA	AWM	Agriculture/Weights & Measures		0	(685)	
AAA	BDF	Board of Supervisors (all districts)		0	(942)	
AAA	CBD	Clerk of the Board		0	0	
AAA	CCM	County Museum	1,482	269	269	1,964
AAA	CCP	Regional Parks	7,799	1,416	1,416	10,110
AAA	CCS	California Children's Services		0	0	
AAA	CTN	Trial Courts - State Ineligible Costs		0	0	
AAA	DAT	District Attorney	12,195	2,214	2,214	17,483
AAA	DCS	HSS - Child Support Services	9,670	1,756	1,756	12,640
AAA	DPA	Human Services System	170,151	30,896	30,896	233,644
AAA	EDF	Economic Development Function	26,138	4,746	4,746	37,515
AAA	EMC	Emergency Medical Care Costs		0	0	
AAA	FLP	Family Law Program		0	0	
AAA	FMH	Facilities Management - Home Repair		0	(25)	
AAA	FRN	Franchise Administration		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	(1,462)	
AAA	MLH	Behavioral Health	39,325	7,141	7,141	39,587
AAA	OCH	HRD - Employee Health and Wellness	10,932	1,985	1,985	14,016
AAA	PBD	Public Defender		0	(17,452)	
AAA	PGD	Public Guardian		0	0	
AAA	PHL	Public Health	54,565	9,908	9,908	70,420
AAA	PRB	Probation	26,667	4,842	4,842	36,965
AAA	ROV	Registrar of Voters		0	0	
AAA	SCL	County Schools		0	0	
AAA	SHR	Sheriff	1,950	354	354	2,374
AAA	SVR	Surveyor		0	0	
AAA	TRC	Trial Court Funding		0	0	
AAA	TTC	Treasurer -Tax Collector		0	(1,861)	
AAA	VAF	Veterans Affairs		0	0	

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

		Real Estate Services				
		Base:	Allocation:			
Fund	Dept	Job Costs	Base x 0.1816	Total	Total Allocation	
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	69,034	12,535	12,535	97,231
(various)	(various)	Redevelopment Agency - RDA	228	41	41	(28,866)
(various)	(various)	Self-Gov'd Special Districts (summary)	1,620	294	294	466
(various)	RGP/RPR	El Mirage Project	30,783	5,590	5,590	40,553
AAF	OOA	Aging and Adult Services			0	0
CJV	CIP	Capital Projects - All Funds	2,860	519	519	6,625
MPA	500	Mojave Desert AQMD (all funds)			0	0
NFY	870	S A N B A G (all funds)	85,320	15,493	15,493	116,606
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
RFZ	097	Flood Control District (all zones)	146,673	26,633	26,633	174,820
RHH	498	IHSS Public Authority	942	171	171	1,241
RRC	903	Children & Families First Comm.	1,105	201	201	(6,832)
RSC	HPS	Headstart/Preschool Services	47,451	8,616	8,616	57,160
SAA	TRA	Transportation (all funds)	257,937	46,837	46,837	346,683
SAC	JOB	Workforce Development (all funds)	12,837	2,331	2,331	15,137
SAP	CLB	County Library	35,942	6,526	6,526	46,630
SFH	CAO	Disaster Recovery Fund			0	0
STD	905	Authority for the Handicapped			0	0
All Other						
(various)	(various)	All Other	94,210	17,107	17,107	141,644
Totals			1,290,910	234,405	234,405	1,642,855

IS - SYSTEMS DEVELOPMENT

AAA SDD

STATEMENT OF FUNCTION

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

Effective in FY 2005-2006, SDD includes the former Emerging Technologies Division (ETD). For the plan years FY 2005-2007, ETD was presented as a separate service unit but its costs are now merged and allocated with SDD's costs. SDD's list of allocable functions was modified to incorporate the functions provided by the former ETD which include countywide technology improvements and management of the County's Geographic Information Management System (GIMS).

Starting in plan year 2009-2010, we renamed the function from Countywide Technology Development to Countywide Technology and included the support hours for Parcel Project which is a countywide technology function that benefits all departments.

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) 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 was deducted from these costs to determine the 1st Allocation Net Allocable amount. Allocable costs were distributed to SDD functions based on each function's actual costs. The function's costs were then allocated to benefiting entities as follows:

<u>FUNCTION</u>	<u>DISTRIBUTION BASE</u>
GIS Services	Actual service hours
Countywide Technology	Number of employees
GIS Services (direct)	Direct charges
Systems Development Services	Actual service hours

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

IS - Systems Development**1st Allocation**

Details	Source Section	Amount
COSTS		
Current Expenditures		15,938,948
Equipment Use		12,526
Space Use		130,054
Utilities		352,657
TOTAL ALLOCABLE		16,434,184
REVENUE		
Miscellaneous Revenue		54
		54
NET ALLOCABLE		16,434,130

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0315	Less: Unallocated Costs	Less: Program Reimbursement
GIS Services - Actual Hours	479,697	494,798	0	378
Countywide Technology	1,581,036	1,630,808	519,751	26,518
GIS Services - Direct Charges	209,228	209,228	0	0
Systems Development Services	13,668,987	14,099,295	0	58,554
TOTALS	15,938,948	16,434,130	519,751	85,450

IS - Systems Development

2nd Allocation

Fund	Dept	Description	Amount
AAA	ACR	Auditor/Controller - Recorder	27,380
AAA	ANE	Architecture & Engineering	0
AAA	CAO	County Administrative Office	22,134
AAA	CCL	County Counsel	50,121
AAA	FMC	Facilities Management - Custodial	0
AAA	FMG	Facilities Management - Grounds	0
AAA	FMM	Facilities Management - Maintenance	42,666
AAA	HRD/UNI	Human Resources	(428)
AAA	PSG	Public Services Group	0
AAA	PUR	Purchasing	10,738
AAA	RPR/RNT	Real Estate Services/Rent	7,662
AAA	SDD	IS - Systems Development	1,787,210
TOTAL ALLOCABLE			1,947,484

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.1222	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
494,420	58,611	58,611	GIS Actual Hours
1,084,539	193,177	193,177	No. of Emps. Covered
209,228	25,564	25,564	< ... Direct Charge ... >
14,040,741	1,670,131	1,670,131	SDD Actual Hours
15,828,929	1,947,484	1,947,484	

Systems Development AAA-SDD (1st Allocation)

Fund	Dept		GIS Services		Countywide Tech	
			Base:	Allocation:	Base:	Allocation:
			GIS Actual Hours	Base x 105.3864	No. of Emps. Covered	Base x 53.9958
Central Support Service Units						
AAA	ACR	Auditor/Controller - Recorder			215	11,601
AAA	ANE	Architecture & Engineering			27	1,433
AAA	CAO	County Administrative Office			23	1,242
AAA	CCL	County Counsel			72	3,884
AAA	FMC	Facilities Management - Custodial			54	2,895
AAA	FMG	Facilities Management - Grounds			25	1,354
AAA	FMM	Facilities Management - Maintenance			57	3,079
AAA	HRD/UNI	Human Resources			131	7,071
AAA	PUR	Purchasing			14	775
AAA	RPR/RNT	Real Estate Services/Rent			23	1,217
AAA	SDD	IS - Systems Development			96	5,209
Administrative Groups						
AAA	PSG	Public Services Group			10	515
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services			17	895
IAJ	(various)	IS - Computer Operations	6	632	120	6,455
IAM	(various)	IS - Network Services			97	5,240
IAV	PUR	Central Stores			5	264
IAY	PUR	Mail Services			29	1,560
IBA	VHS	Fleet Mgmt - Motor Pool			4	216
IBP	RMG	HRD - Risk Management (all funds)			70	3,763
ICB	VHS	Fleet Mgmt - Garage/Warehouse			86	4,631
Enterprise Funds						
EAA	SWM	Solid Waste Management (all funds)	2	211	91	4,903
EAD	MCR	Arrowhead Regional Medical Center (all funds)			2,895	156,322
General Fund Operating Units						
AAA	ADS	Behavioral Health - Alcohol & Drug Services			87	4,683
AAA	APT	Airports Administration			29	1,555

Systems Development AAA-SDD (1st Allocation)

Systems Dev Svcs

Base: Allocation:

SDD Actual Hours Base x 102.7997

		Direct Charges	Credits	Total
18,446	1,896,242	144	69,904	1,838,083
1,941	199,524		143,752	57,205
3,890	399,850	84	59,398	341,778
14	1,476			5,360
		921		3,816
116	11,925	432		13,711
1,165	119,762	996		123,836
2,438	250,594		26,080	231,585
1,656	170,236	54	54	171,011
144	14,855	189	189	16,072
17,335	1,782,002			1,787,210
		144	137	522
				895
6,029	619,913		317,648	309,352
1,079	110,921	2,500	173,270	(54,609)
455	46,764		36,992	10,035
				1,560
				216
301	30,943		33,450	1,256
158	16,242		(16)	20,890
1,722	176,980	5,461	152,047	35,508
72	7,384	477	5,237	158,946
1	76			4,759
				1,555

Systems Development AAA-SDD (1st Allocation)

Fund	Dept		GIS Services		Countywide Tech	
			Base:	Allocation:	Base:	Allocation:
			GIS Actual Hours	Base x 105.3864	No. of Emps. Covered	Base x 53.9958
AAA	ASR	Assessor	134	14,174	220	11,875
AAA	AWM	Agriculture/Weights & Measures			68	3,655
AAA	BDF	Board of Supervisors (all districts)	358	37,781	67	3,620
AAA	CBD	Clerk of the Board	3	316	15	793
AAA	CCM	County Museum			62	3,321
AAA	CCP	Regional Parks			211	11,416
AAA	CCS	California Children's Services			150	8,074
AAA	CTN	Trial Courts - State Ineligible Costs				
AAA	DAT	District Attorney			530	28,693
AAA	DCS	HSS - Child Support Services			488	26,327
AAA	DPA	Human Services System	248	26,136	3,709	200,248
AAA	EDF	Economic Development Function			69	3,709
AAA	EMC	Emergency Medical Care Costs				
AAA	FLP	Family Law Program				
AAA	FMH	Facilities Management - Home Repair			9	467
AAA	FRN	Franchise Administration			2	100
AAA	GJY	Grand Jury				
AAA	HCC	Health Care Costs			20	1,059
AAA	IDC	Indigent Defense				
AAA	LIT	Litigation Proceeds and Uses				
AAA	LNJ	Law and Justice Group			1	54
AAA	LUS	Land Use Services Department	6	632	188	10,164
AAA	MLH	Behavioral Health	1,818	191,645	764	41,226
AAA	OCH	HRD - Employee Health and Wellness			16	868
AAA	PBD	Public Defender			245	13,225
AAA	PGD	Public Guardian			24	1,300
AAA	PHL	Public Health			798	43,070
AAA	PRB	Probation			1,154	62,338
AAA	ROV	Registrar of Voters	1,469	154,813	40	2,135
AAA	SCL	County Schools				
AAA	SHR	Sheriff	3	316	3,649	197,018
AAA	SVR	Surveyor	115	12,119	39	2,098
AAA	TRC	Trial Court Funding				
AAA	TTC	Treasurer -Tax Collector	85	8,958	170	9,169
AAA	VAF	Veterans Affairs			18	962

Systems Development AAA-SDD (1st Allocation)

Systems Dev Svcs

Base: Allocation:

SDD Actual Hours
Base x 102.7997**Direct Charges****Credits****Total**

SDD Actual Hours	Base x 102.7997	Direct Charges	Credits	Total
7,126	732,544	8,220	243,430	523,384
66	6,836	500	(3,100)	14,091
5,057	519,842	72	(17,581)	578,895
2,405	247,213		88,867	159,455
31	3,187	72	72	6,508
368	37,814	216	199	49,247
4	413			8,488
				0
1,471	151,293			179,986
1,691	173,820		105,624	94,523
12,385	1,273,202	5,000	726,495	778,090
803	82,528	25,191	74,520	36,908
				0
				0
		151		618
				100
2	257		(75)	332
		288	288	1,059
				0
				0
3,196	328,496		192,236	136,314
414	42,477	15,500	53,990	14,783
7,715	793,127	99	657,168	368,929
				868
809	83,166		(3,239)	99,630
				1,300
1,055	108,450	10,644	78,990	83,174
1,444	148,408		(9,161)	219,907
4,331	445,246	10,500	9,324	603,370
				0
8,229	845,914	7,500	33,706	1,017,042
1,133	116,441	3,094	79,349	54,403
				0
10,290	1,057,794	7,500	13,140	1,070,281
				962

Systems Development AAA-SDD (1st Allocation)

Fund	Dept		GIS Services		Countywide Tech	
			Base: GIS Actual Hours	Allocation: Base x 105.3864	Base: No. of Emps. Covered	Allocation: Base x 53.9958
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	80	8,484	1,248	67,356
(various)	(various)	Redevelopment Agency - RDA			6	309
(various)	(various)	Self-Gov'd Special Districts (summary)			9	486
(various)	RGP/RPR	El Mirage Project				
AAF	OOA	Aging and Adult Services			110	5,948
CJV	CIP	Capital Projects - All Funds				
MPA	500	Mojave Desert AQMD (all funds)				
NFY	870	S A N B A G (all funds)			36	1,950
NGJ	875	Inland Library System (all funds)			4	216
NHY	890	L A F C O	14	1,475	6	318
NIA	900	Law Library				
PAB	RET	Board of Retirement - Admin			43	2,316
RFZ	097	Flood Control District (all zones)	141	14,859	160	8,614
RHH	498	IHSS Public Authority			20	1,057
RRC	903	Children & Families First Comm.				
RSC	HPS	Headstart/Preschool Services			597	32,225
SAA	TRA	Transportation (all funds)	197	20,761	382	20,606
SAC	JOB	Workforce Development (all funds)			65	3,524
SAP	CLB	County Library	10	1,107	375	20,236
SFH	CAO	Disaster Recovery Fund				
STD	905	Authority for the Handicapped				
All Other						
(various)	(various)	All Other			30	1,636
Totals			4,689	494,420	20,094	1,084,539

Systems Development AAA-SDD (1st Allocation)**Systems Dev Svcs**

Base: Allocation:

SDD Actual Hours
Base x 102.7997**Direct Charges****Credits****Total**

1,642	168,746	4,762	128,500	120,847
10	1,049	414	1,753	19
1	91			577
				0
3	260			6,208
				0
				0
		20,000		21,950
				216
282	28,948	15,630	7,396	38,976
				0
140	14,392		47,760	(31,052)
1,187	122,054	14,264	94,948	64,844
				1,057
4	421		440	(19)
			80	32,145
5,540	569,499	13,000	494,360	129,506
36	3,751		153	7,122
10	1,079		840	21,582
				0
				0
742	76,295	35,209	86,514	26,626

136,584	14,040,741	209,228	4,205,128	11,623,801
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Systems Development AAA-SDD (2nd Allocation)

Fund	Dept		GIS Services		Countywide Tech	
			Base:	Allocation:	Base:	Allocation:
			GIS Actual Hours	Base x 12.4931	No. of Emps. Covered	Base x 9.9886
Central Support Service Units						
AAA	ACR	Auditor/Controller - Recorder				
AAA	ANE	Architecture & Engineering				
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				
Administrative Groups						
AAA	PSG	Public Services Group				
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services			17	166
IAJ	(various)	IS - Computer Operations	6	75	120	1,194
IAM	(various)	IS - Network Services			97	969
IAV	PUR	Central Stores			5	49
IAY	PUR	Mail Services			29	289
IBA	VHS	Fleet Mgmt - Motor Pool			4	40
IBP	RMG	HRD - Risk Management (all funds)			70	696
ICB	VHS	Fleet Mgmt - Garage/Warehouse			86	857
Enterprise Funds						
EAA	SWM	Solid Waste Management (all funds)	2	25	91	907
EAD	MCR	Arrowhead Regional Medical Center (all funds)			2,895	28,918
General Fund Operating Units						
AAA	ADS	Behavioral Health - Alcohol & Drug Services			87	866
AAA	APT	Airports Administration			29	288

Systems Development AAA-SDD (2nd Allocation)

Systems Dev Svcs

Base: Allocation:

SDD Base x
Actual 18.6735
Hours

**Direct
Charges**

Total

**Total
Allocation**

			0	1,838,083
			0	57,205
			0	341,778
			0	5,360
			0	3,816
			0	13,711
			0	123,836
			0	231,585
			0	171,011
			0	16,072
			0	1,787,210
			0	522
			166	1,061
6,029	112,607		113,876	423,227
1,079	20,149	305	21,423	(33,186)
455	8,495		8,543	18,579
			289	1,848
			40	256
301	5,621		6,317	7,573
158	2,950		3,807	24,697
1,722	32,148	667	33,747	69,255
72	1,341	58	30,317	189,263
1	14		880	5,639
			288	1,843

Systems Development AAA-SDD (2nd Allocation)

Fund	Dept		GIS Services		Countywide Tech	
			Base:	Allocation:	Base:	Allocation:
			GIS Actual Hours	Base x 12.4931	No. of Emps. Covered	Base x 9.9886
AAA	ASR	Assessor	134	1,680	220	2,197
AAA	AWM	Agriculture/Weights & Measures			68	676
AAA	BDF	Board of Supervisors (all districts)	358	4,479	67	670
AAA	CBD	Clerk of the Board	3	37	15	147
AAA	CCM	County Museum			62	614
AAA	CCP	Regional Parks			211	2,112
AAA	CCS	California Children's Services			150	1,494
AAA	CTN	Trial Courts - State Ineligible Costs				
AAA	DAT	District Attorney			530	5,308
AAA	DCS	HSS - Child Support Services			488	4,870
AAA	DPA	Human Services System	248	3,098	3,709	37,044
AAA	EDF	Economic Development Function			69	686
AAA	EMC	Emergency Medical Care Costs				
AAA	FLP	Family Law Program				
AAA	FMH	Facilities Management - Home Repair			9	86
AAA	FRN	Franchise Administration			2	18
AAA	GJY	Grand Jury				
AAA	HCC	Health Care Costs			20	196
AAA	IDC	Indigent Defense				
AAA	LIT	Litigation Proceeds and Uses				
AAA	LNJ	Law and Justice Group			1	10
AAA	LUS	Land Use Services Department	6	75	188	1,880
AAA	MLH	Behavioral Health	1,818	22,719	764	7,626
AAA	OCH	HRD - Employee Health and Wellness			16	161
AAA	PBD	Public Defender			245	2,446
AAA	PGD	Public Guardian			24	240
AAA	PHL	Public Health			798	7,967
AAA	PRB	Probation			1,154	11,532
AAA	ROV	Registrar of Voters	1,469	18,352	40	395
AAA	SCL	County Schools				
AAA	SHR	Sheriff	3	37	3,649	36,446
AAA	SVR	Surveyor	115	1,437	39	388
AAA	TRC	Trial Court Funding				
AAA	TTC	Treasurer -Tax Collector	85	1,062	170	1,696
AAA	VAF	Veterans Affairs			18	178

Systems Development AAA-SDD (2nd Allocation)

Systems Dev Svcs				
Base:	Allocation:			
SDD Actual Hours	Base x 18.6735	Direct Charges	Total	Total Allocation
7,126	133,066	1,004	137,947	661,331
66	1,242	61	1,979	16,070
5,057	94,429	9	99,586	678,481
2,405	44,906		45,090	204,545
31	579	9	1,202	7,710
368	6,869	26	9,007	58,254
4	75		1,569	10,056
			0	0
1,471	27,482		32,790	212,776
1,691	31,574		36,444	130,967
12,385	231,276	611	272,029	1,050,119
803	14,991	3,078	18,755	55,663
			0	0
			0	0
		18	105	723
			18	118
2	47		47	379
		35	231	1,290
			0	0
			0	0
3,196	59,671		59,681	195,995
414	7,716	1,894	11,565	26,348
7,715	144,071	12	174,428	543,357
			161	1,029
809	15,107		17,553	117,183
			240	1,541
1,055	19,700	1,301	28,968	112,141
1,444	26,958		38,490	258,397
4,331	80,878	1,283	100,909	704,278
			0	0
8,229	153,659	916	191,059	1,208,102
1,133	21,151	378	23,354	77,757
			0	0
10,290	192,147	916	195,822	1,266,103
			178	1,139

Systems Development AAA-SDD (2nd Allocation)

Fund	Dept		GIS Services		Countywide Tech	
			Base:	Allocation:	Base:	Allocation:
			GIS Actual Hours	Base x 12.4931	No. of Emps. Covered	Base x 9.9886
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	80	1,006	1,248	12,460
(various)	(various)	Redevelopment Agency - RDA			6	57
(various)	(various)	Self-Gov'd Special Districts (summary)			9	90
(various)	RGP/RPR	El Mirage Project				
AAF	OOA	Aging and Adult Services			110	1,100
CJV	CIP	Capital Projects - All Funds				
MPA	500	Mojave Desert AQMD (all funds)				
NFY	870	S A N B A G (all funds)			36	361
NGJ	875	Inland Library System (all funds)			4	40
NHY	890	L A F C O	14	175	6	59
NIA	900	Law Library				
PAB	RET	Board of Retirement - Admin			43	428
RFZ	097	Flood Control District (all zones)	141	1,762	160	1,594
RHH	498	IHSS Public Authority			20	196
RRC	903	Children & Families First Comm.				
RSC	HPS	Headstart/Preschool Services			597	5,961
SAA	TRA	Transportation (all funds)	197	2,461	382	3,812
SAC	JOB	Workforce Development (all funds)			65	652
SAP	CLB	County Library	10	131	375	3,743
SFH	CAO	Disaster Recovery Fund				
STD	905	Authority for the Handicapped				
All Other						
(various)	(various)	All Other			30	303
Totals			4,689	58,611	19,347	193,177

Systems Development AAA-SDD (2nd Allocation)

Systems Dev Svcs				
Base:	Allocation:			
SDD	Base x			
Actual	18.6735	Direct	Total	Total
Hours		Charges		Allocation
1,642	30,652	582	44,700	165,547
10	190	51	298	317
1	17		107	684
			0	0
3	47		1,148	7,355
			0	0
			0	0
		2,444	2,804	24,755
			40	256
282	5,258	1,910	7,402	46,377
			0	0
140	2,614		3,043	(28,010)
1,187	22,171	1,743	27,269	92,113
			196	1,253
4	77		77	58
			5,961	38,106
5,540	103,449	1,588	111,310	240,816
36	681		1,333	8,456
10	196		4,071	25,653
			0	0
			0	0
742	13,859	4,302	18,464	45,090
89,439	1,670,131	25,202	1,947,121	13,570,922

PUBLIC SERVICES GROUP

AAA PSG

STATEMENT OF FUNCTION

The Public Services Group (AAA-PSG) is responsible for organizational management, program direction and budgetary controls of the several County departments engaged in providing services to the public.

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) 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 total of these amounts was allocated to all departments under the Group's direction based on the Group's actual hours distribution.

Revenues and reimbursements for services provided by the Public Services Group were credited against the applicable department's share of 1st allocation costs.

Public Services Group**1st Allocation**

Details	Source Section	Amount
COSTS		
Current Expenditures		1,844,031
Equipment Use		1,320
Space Use		7,554
Utilities		7,236
TOTAL ALLOCABLE		1,860,141
NET ALLOCABLE		1,860,141

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0087	Less: Unallocated Costs	Less: Program Reimbursement
Public Services Administration	1,844,031	1,860,141	0	0
TOTALS	1,844,031	1,860,141	0	0

Public Services Group

2nd Allocation

Fund	Dept	Description	Amount
AAA	ACR	Auditor/Controller - Recorder	4,164
AAA	ANE	Architecture & Engineering	0
AAA	CAO	County Administrative Office	2,189
AAA	CCL	County Counsel	483
AAA	FMC	Facilities Management - Custodial	4,928
AAA	FMG	Facilities Management - Grounds	3,212
AAA	FMM	Facilities Management - Maintenance	5,136
AAA	HRD/UNI	Human Resources	4,656
AAA	PSG	Public Services Group	136,108
AAA	PUR	Purchasing	0
AAA	RPR/RNT	Real Estate Services/Rent	0
AAA	SDD	IS - Systems Development	522
TOTAL ALLOCABLE			161,396

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.0875	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
1,860,141	161,396	161,396	Actual Hours
1,860,141	161,396	161,396	

Public Services Group AAA-PSG (1st Allocation)

			Public Svcs Admin			
			Base:	Allocation:		
Fund	Dept		Actual Hours	Base x 126.0258		Credits Total
Central Support Service Units						
AAA	ACR	Auditor/Controller - Recorder				0
AAA	ANE	Architecture & Engineering	750	94,519		94,519
AAA	CAO	County Administrative Office				0
AAA	CCL	County Counsel				0
AAA	FMC	Facilities Management - Custodial	184	23,149		23,149
AAA	FMG	Facilities Management - Grounds	163	20,562		20,562
AAA	FMM	Facilities Management - Maintenance	187	23,547		23,547
AAA	HRD/UNI	Human Resources				0
AAA	PUR	Purchasing				0
AAA	RPR/RNT	Real Estate Services/Rent	750	94,519		94,519
AAA	SDD	IS - Systems Development				0
Administrative Groups						
AAA	PSG	Public Services Group	1,080	136,108		136,108
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services				0
IAJ	(various)	IS - Computer Operations				0
IAM	(various)	IS - Network Services				0
IAV	PUR	Central Stores				0
IAY	PUR	Mail Services				0
IBA	VHS	Fleet Mgmt - Motor Pool	345	43,479		43,479
IBP	RMG	HRD - Risk Management (all funds)				0
ICB	VHS	Fleet Mgmt - Garage/Warehouse	280	35,287		35,287
Enterprise Funds						
EAA	SWM	Solid Waste Management (all funds)	440	55,451		55,451
EAD	MCR	Arrowhead Regional Medical Center (all funds)				0
General Fund Operating Units						
AAA	ADS	Behavioral Health - Alcohol & Drug Services				0
AAA	APT	Airports Administration	425	53,561		53,561

Public Services Group AAA-PSG (1st Allocation)

		Public Svcs Admin			
		Base:	Allocation:		
Fund	Dept	Actual Hours	Base x 126.0258	Credits	Total
AAA	ASR				0
AAA	AWM	300	37,808		37,808
AAA	BDF				0
AAA	CBD				0
AAA	CCM	505	63,643		63,643
AAA	CCP	530	66,794		66,794
AAA	CCS				0
AAA	CTN				0
AAA	DAT				0
AAA	DCS				0
AAA	DPA				0
AAA	EDF				0
AAA	EMC				0
AAA	FLP				0
AAA	FMH	26	3,317		3,317
AAA	FRN				0
AAA	GJY				0
AAA	HCC				0
AAA	IDC				0
AAA	LIT				0
AAA	LNJ				0
AAA	LUS	795	100,191		100,191
AAA	MLH				0
AAA	OCH				0
AAA	PBD				0
AAA	PGD				0
AAA	PHL				0
AAA	PRB				0
AAA	ROV	620	78,136		78,136
AAA	SCL				0
AAA	SHR				0
AAA	SVR	35	4,411		4,411
AAA	TRC				0
AAA	TTC				0
AAA	VAF				0

Public Services Group AAA-PSG (1st Allocation)

		Public Svcs Admin			
		Base:	Allocation:		
Fund	Dept	Actual Hours	Base x 126.0258	Credits	Total
Other Operating Units					
(various)	(various)	Brd-Gov'd Special Districts (summary)	2,240	282,298	282,298
(various)	(various)	Redevelopment Agency - RDA			0
(various)	(various)	Self-Gov'd Special Districts (summary)			0
(various)	RGP/RPR	El Mirage Project			0
AAF	OOA	Aging and Adult Services			0
CJV	CIP	Capital Projects - All Funds	3,480	438,570	438,570
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
RFZ	097	Flood Control District (all zones)	460	57,972	57,972
RHH	498	IHSS Public Authority			0
RRC	903	Children & Families First Comm.			0
RSC	HPS	Headstart/Preschool Services			0
SAA	TRA	Transportation (all funds)	690	86,958	86,958
SAC	JOB	Workforce Development (all funds)			0
SAP	CLB	County Library	475	59,862	59,862
SFH	CAO	Disaster Recovery Fund			0
STD	905	Authority for the Handicapped			0
All Other					
(various)	(various)	All Other			0
Totals			14,760	1,860,141	1,860,141

Public Services Group AAA-PSG (2nd Allocation)

		Public Svcs Admin			
		Base:	Allocation:		
Fund	Dept	Actual Hours	Base x 13.8581	Total	Total Allocation
Central Support Service Units					
AAA	ACR	Auditor/Controller - Recorder		0	0
AAA	ANE	Architecture & Engineering		0	94,519
AAA	CAO	County Administrative Office		0	0
AAA	CCL	County Counsel		0	0
AAA	FMC	Facilities Management - Custodial		0	23,149
AAA	FMG	Facilities Management - Grounds		0	20,562
AAA	FMM	Facilities Management - Maintenance		0	23,547
AAA	HRD/UNI	Human Resources		0	0
AAA	PUR	Purchasing		0	0
AAA	RPR/RNT	Real Estate Services/Rent		0	94,519
AAA	SDD	IS - Systems Development		0	0
Administrative Groups					
AAA	PSG	Public Services Group		0	136,108
Operating Units					
Internal Service Funds					
IAG	PUR	Printing Services		0	0
IAJ	(various)	IS - Computer Operations		0	0
IAM	(various)	IS - Network Services		0	0
IAV	PUR	Central Stores		0	0
IAY	PUR	Mail Services		0	0
IBA	VHS	Fleet Mgmt - Motor Pool	345	4,781	48,260
IBP	RMG	HRD - Risk Management (all funds)		0	0
ICB	VHS	Fleet Mgmt - Garage/Warehouse	280	3,880	39,168
Enterprise Funds					
EAA	SWM	Solid Waste Management (all funds)	440	6,098	61,549
EAD	MCR	Arrowhead Regional Medical Center (all funds)		0	0
General Fund Operating Units					
AAA	ADS	Behavioral Health - Alcohol & Drug Services		0	0
AAA	APT	Airports Administration	425	5,890	59,451

Public Services Group AAA-PSG (2nd Allocation)

		Public Srvc Admin				
		Base:	Allocation:			
Fund	Dept	Actual Hours	Base x 13.8581	Total	Total Allocation	
AAA	ASR	Assessor		0	0	
AAA	AWM	Agriculture/Weights & Measures	300	4,157	4,157	41,965
AAA	BDF	Board of Supervisors (all districts)		0	0	
AAA	CBD	Clerk of the Board		0	0	
AAA	CCM	County Museum	505	6,998	6,998	70,641
AAA	CCP	Regional Parks	530	7,345	7,345	74,138
AAA	CCS	California Children's Services		0	0	
AAA	CTN	Trial Courts - State Ineligible Costs		0	0	
AAA	DAT	District Attorney		0	0	
AAA	DCS	HSS - Child Support Services		0	0	
AAA	DPA	Human Services System		0	0	
AAA	EDF	Economic Development Function		0	0	
AAA	EMC	Emergency Medical Care Costs		0	0	
AAA	FLP	Family Law Program		0	0	
AAA	FMH	Facilities Management - Home Repair	26	365	365	3,682
AAA	FRN	Franchise Administration		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	795	11,017	11,017	111,208
AAA	MLH	Behavioral Health		0	0	
AAA	OCH	HRD - Employee Health and Wellness		0	0	
AAA	PBD	Public Defender		0	0	
AAA	PGD	Public Guardian		0	0	
AAA	PHL	Public Health		0	0	
AAA	PRB	Probation		0	0	
AAA	ROV	Registrar of Voters	620	8,592	8,592	86,728
AAA	SCL	County Schools		0	0	
AAA	SHR	Sheriff		0	0	
AAA	SVR	Surveyor	35	485	485	4,896
AAA	TRC	Trial Court Funding		0	0	
AAA	TTC	Treasurer -Tax Collector		0	0	
AAA	VAF	Veterans Affairs		0	0	

Public Services Group AAA-PSG (2nd Allocation)

		Public Svcs Admin				
		Base:	Allocation:			
Fund	Dept	Actual Hours	Base x 13.8581	Total	Total Allocation	
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	2,240	31,042	31,042	313,340
(various)	(various)	Redevelopment Agency - RDA			0	0
(various)	(various)	Self-Gov'd Special Districts (summary)			0	0
(various)	RGP/RPR	El Mirage Project			0	0
AAF	OOA	Aging and Adult Services			0	0
CJV	CIP	Capital Projects - All Funds	3,480	48,226	48,226	486,796
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
RFZ	097	Flood Control District (all zones)	460	6,375	6,375	64,347
RHH	498	IHSS Public Authority			0	0
RRC	903	Children & Families First Comm.			0	0
RSC	HPS	Headstart/Preschool Services			0	0
SAA	TRA	Transportation (all funds)	690	9,562	9,562	96,520
SAC	JOB	Workforce Development (all funds)			0	0
SAP	CLB	County Library	475	6,583	6,583	66,445
SFH	CAO	Disaster Recovery Fund			0	0
STD	905	Authority for the Handicapped			0	0
All Other						
(various)	(various)	All Other			0	0
		Totals	11,646	161,396	161,396	2,021,537

APPENDIX

COST ESTIMATION ALLOWANCE

The purpose of the following schedules is to determine the expected increases/decreases in service unit and administrative group expenditures during the current fiscal year, and offset these amounts by expected increases/decreases in receipts for the same fiscal year. The resulting net adjustment was allocated from all service units and administrative groups to operating units to estimate the operating units' FY 2009-2010 claimable costs. The FY 2008-2009 budget figures and 2007-2008 actual amounts have been used in this analysis.

Cost estimation schedules are:

Section-page

- | | |
|--------------|--|
| 21-02 | Summary of Cost Estimation Allowances - final schedule of adjustments allocated to operating units from schedules at 21-10 and 21-12. |
| 21-10 | Summary of Cost Estimation Allowances Allocated To Service Units and Administrative Groups - first allocation of service unit adjustments shown at 21-12 to other service units and groups. |
| 21-12 | Service Unit and Administrative Group Cost Estimation Allowances - schedule of adjustments to service unit and group, computed by comparing budget and actual expenditures/receipts. |

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

COSTS ALLOCATED TO ...			COSTS ALLOCATED FROM ...				
			Auditor/ Controller AAA-ACR	Arch. & Eng. AAA-ANE	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	7,723	0	1,255	0	3,714
IAJ	(various)	IS - Computer Operations	14,209	0	9,050	0	39,513
IAM	(various)	IS - Network Services	17,883	0	7,347	97	2,495
IAV	PUR	Central Stores	9,685	0	370	0	4,389
IAY	PUR	Mail Services	5,280	0	2,187	0	1,272
IBA	VHS	Fleet Mgmt - Motor Pool	11,587	0	303	525	0
IBP	RMG	HRD - Risk Management (all funds)	85,588	0	5,277	264,208	238
ICB	VHS	Fleet Mgmt - Garage/Warehouse	20,855	0	6,494	0	0
Operating Units							
Enterprise Funds							
EAA	SWM	Solid Waste Management (all funds)	41,908	0	6,875	49,647	3,061
EAD	MCR	Arrowhead Regional Medical Center (all funds)	181,156	0	219,191	14,881	0
Operating Units							
General Fund Operating Units							
AAA	ADS	Behavioral Health - Alcohol & Drug Services	9,259	0	6,567	525	0
AAA	APT	Airports Administration	11,705	5,399	2,181	4,270	343
AAA	ASR	Assessor	15,256	0	16,651	10,078	16,682
AAA	AWM	Agriculture/Weights & Measures	4,036	0	5,125	1,220	3,482
AAA	BDF	Board of Supervisors (all districts)	5,797	0	5,076	57,674	18,342
AAA	CBD	Clerk of the Board	1,811	0	1,112	4,338	2,988
AAA	CCM	County Museum	7,604	0	4,656	1,233	19,436
AAA	CCP	Regional Parks	25,044	1,398	16,007	14,133	1,634
AAA	CCS	California Children's Services	7,116	0	11,322	0	0
AAA	CTN	Trial Courts - State Ineligible Costs	60	0	0	0	1,871

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

COSTS ALLOCATED FROM ...

Fac. Mgmt Grounds AAA-FMG	Fac. Mgmt Maint. AAA-FMM	Human Resources AAA- HRD/UNI	Purch. AAA-PUR	Real Est Services AAA- RPR/RNT	IS System Dev AAA-SDD	Public Services Group AAA-PSG	Total
791	2,715	2,130	82	0	(2)	0	18,407
11,647	31,987	15,378	1,630	0	(617)	0	122,798
407	18,642	13,532	1,568	621	(117)	0	62,474
767	1,722	628	0	0	(46)	0	17,515
218	464	3,711	15	0	(4)	0	13,142
0	412	514	639	0	(1)	3,570	17,550
8	1,934	8,954	169	0	(40)	0	366,335
668	10,520	13,617	44	56	(28)	2,898	55,123
1,113	7,189	12,992	581	511	(175)	4,554	128,256
124,860	84	404,235	3,164	133	(436)	0	947,269
0	160	11,725	19	2	(13)	0	28,245
0	846	4,876	348	1,425	(4)	4,398	35,788
8,882	19,229	33,612	145	0	(751)	0	119,783
467	8,003	9,806	0	0	(16)	3,105	35,229
11,991	16,952	8,989	213	0	(583)	0	124,451
2,203	2,335	1,886	29	0	(241)	0	16,460
31,283	11,162	7,864	77	28	(12)	5,226	88,559
237	1,416	31,656	1,089	150	(67)	5,485	98,181
0	0	19,336	44	0	(23)	0	37,795
0	1,197	0	0	0	0	0	3,128

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

COSTS ALLOCATED TO ...			COSTS ALLOCATED FROM ...				
Fund	Dept		Auditor/ Controller AAA-ACR	Arch. & Eng. AAA-ANE	County Admin. Office AAA-CAO	County Counsel AAA-CCL	Fac. Mgmt Custodial AAA-FMC
AAA	DAT	District Attorney	36,991	0	40,232	3,035	28,682
AAA	DCS	HSS - Child Support Services	36,402	0	36,915	10,336	0
AAA	DPA	Human Services System	211,816	0	280,782	77,457	15,832
AAA	EDF	Economic Development Function	9,873	0	5,201	6,103	0
AAA	EMC	Emergency Medical Care Costs	123	0	0	0	0
AAA	FLP	Family Law Program	301	0	0	0	0
AAA	FMH	Facilities Management - Home Repair	1,555	0	655	240	1,042
AAA	FRN	Franchise Administration	213	0	140	0	0
AAA	GJY	Grand Jury	963	0	0	364	0
AAA	HCC	Health Care Costs	1,928	0	1,485	0	0
AAA	IDC	Indigent Defense	1,246	0	0	0	0
AAA	LIT	Litigation Proceeds and Uses	89	0	0	0	0
AAA	LNJ	Law and Justice Group	309	0	76	0	0
AAA	LUS	Land Use Services Department	21,490	0	14,251	93,335	17,219
AAA	MLH	Behavioral Health	78,402	0	57,806	15,380	42,839
AAA	OCH	HRD - Employee Health and Wellness	1,447	0	1,217	0	0
AAA	PBD	Public Defender	17,574	0	18,544	3,081	16,753
AAA	PGD	Public Guardian	1,786	0	1,823	0	4,921
AAA	PHL	Public Health	58,520	0	60,392	12,452	50,615
AAA	PRB	Probation	75,554	0	87,409	11,412	76,909
AAA	ROV	Registrar of Voters	20,585	0	2,994	5,328	7,546
AAA	SCL	County Schools	15,002	0	0	4,854	0
AAA	SHR	Sheriff	313,035	0	276,254	75,236	124,113
AAA	SVR	Surveyor	3,613	0	2,941	134	840
AAA	TRC	Trial Court Funding	275	0	0	0	0
AAA	TTC	Treasurer -Tax Collector	54,078	0	12,856	37,804	22,982
AAA	VAF	Veterans Affairs	1,329	0	1,348	203	2,013

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

COSTS ALLOCATED FROM ...

Fac. Mgmt Grounds AAA-FMG	Fac. Mgmt Maint. AAA-FMM	Human Resources AAA- HRD/UNI	Purch. AAA-PUR	Real Est Services AAA- RPR/RNT	IS System Dev AAA-SDD	Public Services Group AAA-PSG	Total
11,923	42,884	75,326	643	234	(225)	0	239,726
0	201	75,433	237	186	(240)	0	159,471
15,269	7,359	549,033	2,361	3,267	(1,819)	0	1,161,358
0	1,691	10,393	3,222	502	(44)	0	36,941
0	0	0	0	0	0	0	123
0	0	0	0	0	0	0	301
823	2,635	1,112	2	0	(1)	272	8,335
0	0	237	0	0	0	0	589
19	203	0	0	0	0	0	1,548
0	238	3,894	169	0	(2)	0	7,712
0	0	0	0	0	0	0	1,246
0	0	0	15	0	0	0	104
0	0	128	145	0	(317)	0	341
11,596	12,394	30,720	542	0	(42)	8,228	209,734
18,702	28,209	114,904	1,930	755	(1,242)	0	357,685
0	1,109	2,058	44	210	(2)	0	6,082
9,130	29,870	34,009	450	0	(117)	0	129,295
3,295	3,169	3,093	34	0	(4)	0	18,117
27,959	50,648	118,693	2,419	1,048	(203)	0	382,542
71,487	233,660	160,989	939	512	(314)	0	718,557
1,255	5,013	5,796	281	0	(710)	6,416	54,504
0	435	0	0	0	0	0	20,291
14,892	269,642	487,963	3,401	37	(1,344)	0	1,563,230
0	2,296	6,643	63	0	(135)	362	16,756
0	0	0	0	0	0	0	275
5,698	28,421	21,992	755	0	(1,049)	0	183,536
426	1,602	2,288	15	0	(3)	0	9,221

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

COSTS ALLOCATED TO ...			COSTS ALLOCATED FROM ...				
			Auditor/ Controller AAA-ACR	Arch. & Eng. AAA-ANE	County Admin. Office AAA-CAO	County Counsel AAA-CCL	Fac. Mgmt Custodial AAA-FMC
Fund	Dept						
Operating Units							
Other Operating Units							
(various)	(various)	Brd-Gov'd Special Districts (summary)	224,683	0	0	48,999	18,790
(various)	(various)	Redevelopment Agency - RDA	1,164	0	434	1,837	0
(various)	(various)	Self-Gov'd Special Districts (summary)	26,062	0	0	1,906	0
(various)	RGP/RPR	EI Mirage Project	1	0	0	0	255
AAF	OOA	Aging and Adult Services	10,111	0	8,340	1,211	0
CJV	CIP	Capital Projects - All Funds	4,818	113,478	0	0	650
MPA	500	Mojave Desert AQMD (all funds)	3,801	0	0	0	0
NFY	870	S A N B A G (all funds)	1,769	0	0	17,822	0
NGJ	875	Inland Library System (all funds)	278	0	0	0	0
NHY	890	L A F C O	1,327	0	446	0	0
NIA	900	Law Library	1,888	0	0	0	0
PAB	RET	Board of Retirement - Admin	3,648	0	0	0	0
RFZ	097	Flood Control District (all zones)	15,732	0	12,079	25,777	2,879
RHH	498	IHSS Public Authority	1,882	0	0	249	0
RRC	903	Children & Families First Comm.	3,331	0	0	4,269	0
RSC	HPS	Headstart/Preschool Services	49,475	0	45,185	4,135	30,674
SAA	TRA	Transportation (all funds)	33,988	0	28,893	22,554	67,177
SAC	JOB	Workforce Development (all funds)	10,207	0	4,942	3,095	0
SAP	CLB	County Library	41,315	0	28,374	1,220	7,307
SFH	CAO	Disaster Recovery Fund	204	0	0	0	0
STD	905	Authority for the Handicapped	15,072	0	0	0	0
Operating Units							
All Other							
(various)	(various)	All Other	142,952	0	0	39,284	300,981

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

COSTS ALLOCATED FROM ...

Fac. Mgmt Grounds AAA-FMG	Fac. Mgmt Maint. AAA-FMM	Human Resources AAA- HRD/UNI	Purch. AAA-PUR	Real Est Services AAA- RPR/RNT	IS System Dev AAA-SDD	Public Services Group AAA-PSG	Total
5,032	17,065	69,322	3,024	1,326	(355)	23,182	411,067
0	2,944	1,842	271	4	(1)	0	8,495
0	0	16,595	145	31	(1)	0	44,738
0	1,311	0	0	591	0	0	2,158
0	0	15,810	760	0	(17)	0	36,215
20,484	256,644	0	2,854	55	0	36,015	434,998
0	0	0	0	0	0	0	3,801
0	64	1,991	0	1,638	31	0	23,317
0	0	221	0	0	(1)	0	498
0	0	324	0	0	(3)	0	2,093
0	0	0	0	0	0	0	1,888
0	81	6,027	0	0	(20)	0	9,736
0	11,020	23,894	789	2,817	(144)	4,761	99,603
0	0	1,103	10	18	(3)	0	3,259
0	86	5,636	0	21	0	0	13,343
0	702	271,349	668	911	(88)	0	403,012
7,984	46,029	67,632	1,084	4,953	(622)	7,141	286,813
0	421	11,804	223	247	(13)	0	30,924
9,516	5,299	50,579	929	690	(59)	4,916	150,087
0	0	0	48	0	0	0	252
0	0	0	0	0	0	0	15,072
47,804	189,127	72,133	140	1,809	(14)	0	794,217

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

COSTS ALLOCATED TO ...		COSTS ALLOCATED FROM ...				
		Auditor/ Controller AAA-ACR	Arch. & Eng. AAA-ANE	County Admin. Office AAA-CAO	County Counsel AAA-CCL	Fac. Mgmt Custodial AAA-FMC
Fund	Dept					
Totals		2,041,770	120,275	1,359,058	951,941	960,478

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

COSTS ALLOCATED FROM ...

Fac. Mgmt Grounds AAA-FMG	Fac. Mgmt Maint. AAA-FMM	Human Resources AAA- HRD/UNI	Purch. AAA-PUR	Real Est Services AAA- RPR/RNT	IS System Dev AAA-SDD	Public Services Group AAA-PSG	Total
478,838	1,389,443	2,926,409	38,464	24,790	(12,300)	120,530	10,399,696

COUNTY WIDE COST ALLOCATION ESTIMATED PLAN

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

COSTS ALLOCATED FROM ...			COSTS ALLOCATED TO ...				
Fund	Dept		Auditor/ Controller AAA-ACR	Arch. & Eng. AAA-ANE	County Admin. Office AAA-CAO	County Counsel AAA-CCL	Fac. Mgmt Custodial AAA-FMC
Central Support Service Units							
AAA	ACR	Auditor/Controller-Recorder	301,000	3,695	52,177	5,122	5,031
AAA	ANE	Architecture & Engineering	0	0	0	0	0
AAA	CAO	County Administrative Office	15,214	1,879	1,629	5,093	3,796
AAA	CCL	County Counsel	5,479	10,892	15,953	203,091	1,059
AAA	FMC	Facilities Management - Custodial	22,200	5,648	10,666	17,104	6,075
AAA	FMG	Facilities Management - Grounds	15,585	4,163	5,608	12,607	4,797
AAA	FMM	Facilities Management - Maintenance	11,384	5,320	9,416	16,408	15,512
AAA	HRD/UNI	Human Resources	30,406	3,623	2,850	8,912	7,311
AAA	PUR	Purchasing	642	63	203	120	111
AAA	RPR/RNT	Real Estate Services/Rent	0	0	0	0	0
AAA	SDD	IS - System Development	(7,043)	(742)	(1,479)	(27)	(16)
Administrative Groups							
AAA	PSG	Public Services Group	0	6,789	0	0	1,663
Totals			394,867	41,330	97,023	268,429	45,338

COUNTY WIDE COST ALLOCATION ESTIMATED PLAN**SUMMARY OF COST ESTIMATION ALLOWANCES ALLOCATED TO SERVICE UNITS AND ADMIN GROUPS****COSTS ALLOCATED TO ...**

Fac. Mgmt Grounds AAA-FMG	Fac. Mgmt Maint. AAA-FMM	Human Resources AAA- HRD/UNI	Purch. AAA-PUR	Real Est Services AAA- RPR/RNT	IS System Dev AAA-SDDs	Public Services Group AAA-PSG	Total
2,676	10,166	12,804	5,662	5,804	5,307	815	410,259
0	0	0	0	0	0	0	0
1,775	4,037	9,274	1,016	1,596	6,831	675	52,816
497	1,145	24,447	2,753	6,035	4,478	43	275,872
2,851	6,571	11,644	2,684	725	0	1,050	87,219
2,251	5,189	2,630	441	0	0	774	54,044
7,280	16,780	27,040	1,000	1,794	6,521	785	119,240
3,897	7,068	17,536	1,779	2,793	12,360	1,183	99,718
111	853	206	6	30	209	0	2,554
0	0	0	0	0	(2)	0	(2)
(51)	(458)	(961)	(631)	(61)	(6,588)	(3)	(18,060)
1,477	1,691	0	0	6,789	0	9,777	28,187
22,763	53,042	104,620	14,710	25,506	29,116	15,100	1,111,844

**SERVICE UNIT AND ADMINISTRATIVE GROUP
COST ESTIMATION ALLOWANCES**

Fund	Dept		(1) 2009 Total Budgeted Expenditures	(2) Less: 2008 Actual Expenditures	(3) Net Total (Col 1 - 2)
Central Support Service Units					
AAA	ACR	Auditor/Controller - Recorder	20,784,226	16,587,667	4,196,559
AAA	ANE	Architecture & Engineering	3,840,299	3,410,671	429,628
AAA	CAO	County Administrative Office	5,964,162	4,670,040	1,294,122
AAA	CCL	County Counsel	13,719,966	11,493,030	2,226,936
AAA	FMC	Facilities Management - Custodial	4,738,301	4,621,454	116,847
AAA	FMG	Facilities Management - Grounds	2,150,287	2,070,329	79,958
AAA	FMM	Facilities Management - Maintenance	9,992,519	9,456,652	535,867
AAA	HRD/UNI	Human Resources	21,722,424	18,314,796	3,407,628
AAA	PUR	Purchasing	6,626,422	1,462,294	5,164,128
AAA	RPR/RNT	Real Estate Services/Rent	2,609,569	2,743,946	(134,377)
AAA	SDD	IS - Systems Development	16,675,394	15,938,948	736,446
SUBTOTALS			108,823,569	90,769,828	18,053,741
Administrative Groups					
AAA	PSG	Public Services Group	1,977,648	1,844,031	133,617
SUBTOTALS			1,977,648	1,844,031	133,617
TOTALS			110,801,217	92,613,859	18,187,358

**SERVICE UNIT AND ADMINISTRATIVE GROUP
COST ESTIMATION ALLOWANCES**

(4) 2009 Total Budgeted Cost Appl & Rev	(5) 2009 Allowable Budgeted Cost Appl & Rev	(6) Less: 2008 Allowable Cost Appl & Rev	(7) Net Total (Col 5 - 6)	(8) 2009-10 Cost Est Allowance (Col 3 - 7)
8,498,455	8,498,455	8,378,589	119,866	4,076,692
3,279,979	3,279,979	2,929,296	350,683	78,945
355,168	355,168	521,891	(166,723)	1,460,845
8,200,240	8,200,240	6,942,386	1,257,854	969,081
1,427,612	1,427,612	2,313,123	(885,511)	1,002,358
619,799	619,799	1,049,959	(430,160)	510,118
3,126,826	3,126,826	4,046,601	(919,775)	1,455,642
10,398,922	10,398,922	9,998,852	400,070	3,007,558
5,373,782	5,373,782	235,962	5,137,820	26,308
1,604,015	1,604,015	1,737,674	(133,659)	(718)
5,273,024	5,273,024	4,477,107	795,917	(59,471)
48,157,822	48,157,822	42,631,440	5,526,382	12,527,359
			0	133,617
			0	133,617
48,157,822	48,157,822	42,631,440	5,526,382	12,660,976

ROLL FORWARD COMPUTATION

Fund	Dept	Notes	Cost Allocation Thru This Plan	Cost Allocation Thru 2007-2008 Plan	Roll Forward	
			Actual 2007-2008 Costs	Estimated 2007-2008 Costs		
Internal Service Funds						
IAG	PUR	Printing Services	130,695	91,483	39,212	
IAJ	(various)	IS - Computer Operations	937,751	756,279	181,472	
IAM	(various)	IS - Network Services	352,087	406,004	(53,917)	
IAV	PUR	Central Stores	164,310	383,393	(219,083)	
IAY	PUR	Mail Services	68,824	91,151	(22,327)	
IBA	VHS	Fleet Mgmt - Motor Pool	131,667	164,991	(33,324)	
IBP	RMG	HRD - Risk Management (all funds)	739,087	1,187,505	(448,418)	
ICB	VHS	Fleet Mgmt - Garage/Warehouse	441,466	476,560	(35,094)	
Enterprise Funds						
EAA	SWM	Solid Waste Management (all funds)	643,178	678,681	(35,503)	
EAD	MCR	Arrowhead Regional Medical Center (all funds)	3,809,771	3,539,587	270,184	
General Fund Operating Units						
AAA	ADS	Behavioral Health - Alcohol & Drug Services	144,006	114,739	29,267	
AAA	APT	Airports Administration	832,652	756,446	76,206	
AAA	ASR	Assessor	1,513,992	1,348,475	165,517	
AAA	AWM	Agriculture/Weights & Measures	275,489	264,379	11,110	
AAA	BDF	Board of Supervisors (all districts)	1,847,842	1,126,630	721,212	
AAA	CBD	Clerk of the Board	352,913	218,805	134,108	
AAA	CCM	County Museum	835,077	906,474	(71,397)	
AAA	CCP	Regional Parks	3,188,245	2,541,434	646,811	
AAA	CCS	California Children's Services	172,450	157,227	15,223	
AAA	CTN	Trial Courts - State Ineligible Costs	15,019	57,183	(42,164)	
AAA	DAT	District Attorney	1	1,994,654	1,475,568	519,086
AAA	DCS	HSS - Child Support Services	724,906	553,174	171,732	
AAA	DPA	Human Services System	5,457,886	5,177,193	280,693	
AAA	EDF	Economic Development Function	2	409,490	423,652	(14,162)
AAA	EMC	Emergency Medical Care Costs	680	680	0	
AAA	FLP	Family Law Program	1,586	1,971	(385)	
AAA	FMH	Facilities Management - Home Repair	61,836	634,924	(573,088)	
AAA	FRN	Franchise Administration	2,742	3,631	(889)	

ROLL FORWARD COMPUTATION

Fund	Dept	Notes	Cost Allocation Thru This Plan		Cost Allocation Thru 2007-2008 Plan	
			Actual 2007-2008 Costs	Estimated 2007-2008 Costs	Roll Forward	
AAA	GJY	Grand Jury		12,441	24,127	(11,686)
AAA	HCC	Health Care Costs		40,876	11,712	29,164
AAA	IDC	Indigent Defense		5,526	7,094	(1,568)
AAA	LIT	Litigation Proceeds and Uses		1,052	447	605
AAA	LNJ	Law and Justice Group		216,028	11,700	204,328
AAA	LUS	Land Use Services Department		1,581,904	1,666,169	(84,265)
AAA	MLH	Behavioral Health		1,884,165	1,631,519	252,646
AAA	OCH	HRD - Employee Health and Wellness		39,494	15,454	24,040
AAA	PBD	Public Defender		1,048,334	734,137	314,197
AAA	PGD	Public Guardian		185,685	138,619	47,066
AAA	PHL	Public Health		2,594,532	2,456,625	137,907
AAA	PRB	Probation		6,109,202	5,689,255	419,947
AAA	ROV	Registrar of Voters		1,223,999	463,242	760,757
AAA	SCL	County Schools		107,449	318,297	(210,848)
AAA	SHR	Sheriff		23,751,423	21,452,849	2,298,574
AAA	SVR	Surveyor		229,238	161,548	67,690
AAA	TRC	Trial Court Funding		1,506	1,790	(284)
AAA	TTC	Treasurer -Tax Collector		2,278,450	2,091,992	186,458
AAA	VAF	Veterans Affairs		70,212	53,734	16,478
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	3	6,228,337	4,902,301	1,326,036
(various)	(various)	Redevelopment Agency - RDA		9,431	24,623	(15,192)
(various)	(various)	Self-Gov'd Special Districts (summary)	3	115,152	135,802	(20,650)
(various)	RGP/RPR	EI Mirage Project		50,452	54,257	(3,805)
AAF	OOA	Aging and Adult Services		207,789	172,458	35,331
CJV	CIP	Capital Projects - All Funds		1,926,476	1,463,769	462,707
MPA	500	Mojave Desert AQMD (all funds)		8,323	232	8,091
NFY	870	S A N B A G (all funds)		237,847	194,482	43,365
NGJ	875	Inland Library System (all funds)		2,165	2,767	(602)
NHY	890	L A F C O		53,325	53,229	96
NIA	900	Law Library		3,789	4,423	(634)
PAB	RET	Board of Retirement - Admin		23,069	133,634	(110,565)

ROLL FORWARD COMPUTATION

Fund	Dept		Cost Allocation Thru This Plan		Cost Allocation Thru 2007-2008 Plan	
			Notes	Actual 2007-2008 Costs	Estimated 2007-2008 Costs	Roll Forward
RFZ	097	Flood Control District (all zones)		630,014	582,423	47,591
RHH	498	IHSS Public Authority		16,355	7,583	8,772
RRC	903	Children & Families First Comm.		54,389	60,439	(6,050)
RSC	HPS	Headstart/Preschool Services		2,173,876	2,649,291	(475,415)
SAA	TRA	Transportation (all funds)		3,584,637	2,862,437	722,200
SAC	JOB	Workforce Development (all funds)		187,954	412,901	(224,947)
SAP	CLB	County Library		1,068,897	877,002	191,895
SFH	CAO	Disaster Recovery Fund		2,980	3,992	(1,012)
STD	905	Authority for the Handicapped		87,036	96,909	(9,873)
All Other						
(various)	(various)	All Other	4	6,248,772	6,656,410	(407,638)
Totals				89,552,885	81,819,893	7,732,992

NOTES:

1. Includes \$7,708 previously reported as AAA-DOS. As of FY2008/2009 Employees/positions and expenses for AAA-DOS have been moved to the District Attorney's Criminal Prosecution budget unit.
2. Includes \$316,039 previously reported as SAU-ECD.
3. Three Board-governed districts (CSA 70 Zone L, CSA 9, and CSA 56 ZN F-1) have become self-governed. \$20,815 previously reported as Brd-Gov'd Special Districts summary for these districts is now included in the Self-Gov'd Special Districts summary.
4. Includes \$95,721 previously reported as IRM-ACR. IRM is the inactive Internal Service fund for Records Management. Since this was a self-sufficient internal service fund it could not be rolled up to AAA-ACR, and was rolled up to All Other.

COUNTY OF SAN BERNARDINO
Auditor/Controller-Recorder
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