



2010-11 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 2010-2011 Allowable Costs
Actual FY 2008-2009 Allowable Costs



COUNTY OF SAN BERNARDINO

2010-2011

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 2010-2011 Allowable Costs

Actual FY 2008-2009 Allowable Costs

**COUNTY OF SAN BERNARDINO
2010-2011
COUNTY-WIDE COST ALLOCATION PLAN**

TABLE OF CONTENTS

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

**COUNTY OF SAN BERNARDINO
2010-2011
COUNTY-WIDE COST ALLOCATION PLAN**

TABLE OF CONTENTS

	<u>Section</u>
AAA PUR Purchasing Agent	17
AAA RPR/RNT Real Estate Services	18
AAA SDD Systems Development.....	19
<u>Administrative Groups:</u>	
AAA PSG Public Services Group	20

APPENDIX

I. ADJUSTMENTS TO ACTUAL FISCAL YEAR 2008-2009 COSTS

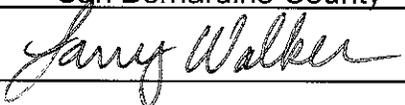
Cost Estimation Allowance.....	21
Summary of Cost Estimation Allowances Summary of Cost Estimation Allowances Allocated to Service Units and Admin. Groups Service Unit and Administrative Group Cost Estimation Allowances	
Roll Forward Computation	22

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:

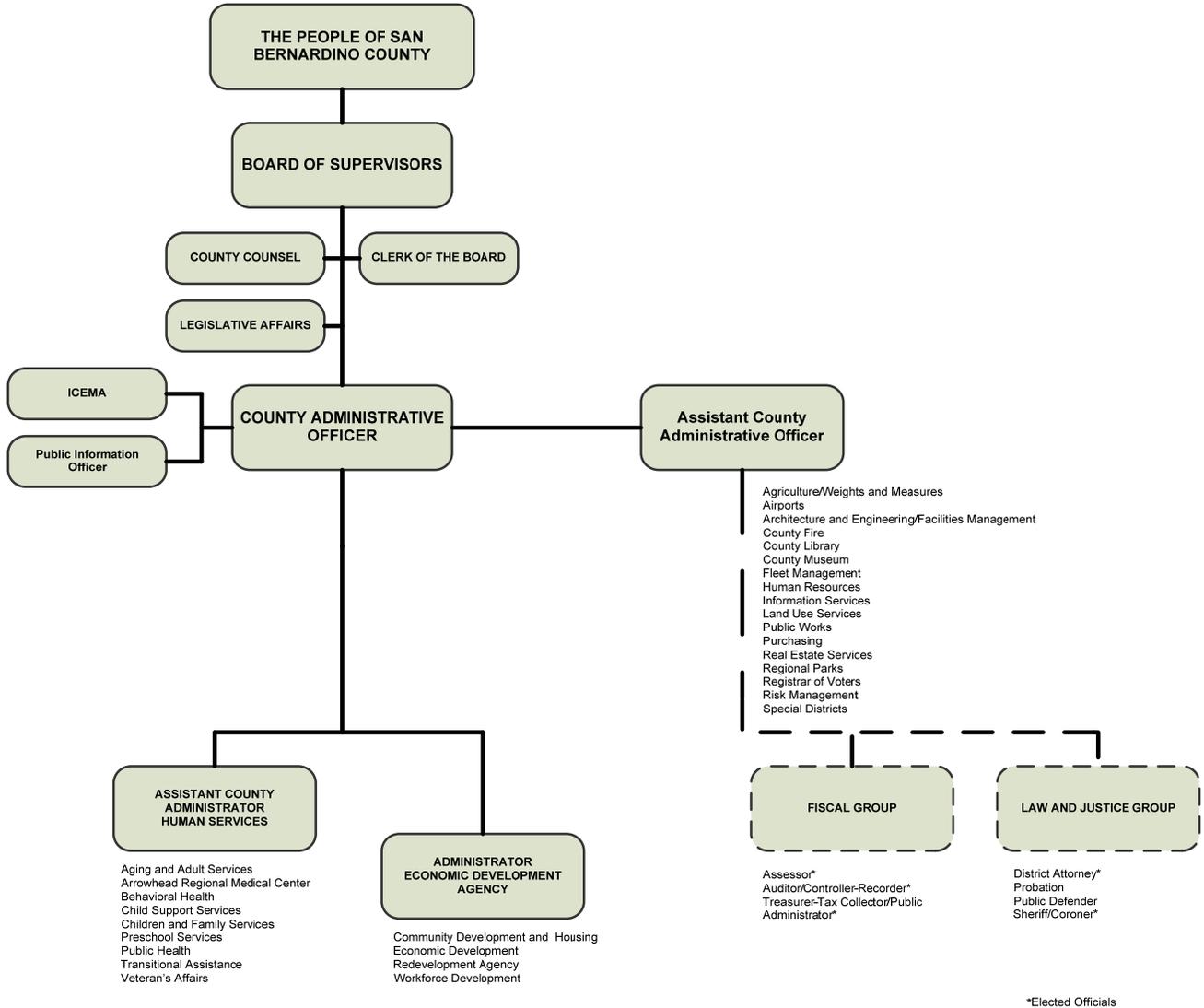
- (1) All costs included in this proposal to establish cost allocations or billing for the fiscal year ending June 30, 2011 are allowable in accordance with the requirements of OMB Circular A-87, "Cost Principles for State and Local Governments" and the Federal award(s) to which they apply. Unallowable 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, 2009

COUNTY OF SAN BERNARDINO ORGANIZATIONAL CHART

As of 12/2009



*Elected Officials

COUNTY OF SAN BERNARDINO
2010-2011
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 2010.

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	10,186	0	45,213	0	77,851
IAJ	(various)	IS - Computer Operations	79,325	0	257,667	0	126,900
IAM	(various)	IS - Network Services	13,548	0	125,538	0	101,838
IAV	PUR	Central Stores	10,830	0	56,809	0	14,398
IAY	PUR	Mail Services	3,071	0	16,112	0	33,021
IBA	VHS	Fleet Mgmt - Motor Pool	0	0	1,707	0	78,771
IBP	RMG	Risk Management (all funds)	47,999	0	56,116	0	438,158
ICB	VHS	Fleet Mgmt - Garage/Warehouse	0	0	167,519	0	86,398
Operating Units							
Enterprise Funds							
EAA	SWM	Solid Waste Management (all funds)	0	0	73,778	0	158,608
EAD	MCR	Arrowhead Regional Medical Center (all funds)	0	0	56,307	0	1,049,381
Operating Units							
General Fund Operating Units							
AAA	ADS	Behavioral Health - Alcohol & Drug Services	161	635	6,912	0	44,188
AAA	APT	Airports Administration	39,608	45,380	373,242	0	55,580
AAA	ASR	Assessor	109,616	19,510	153,290	0	80,847
AAA	AWM	Agriculture/Weights & Measures	7,034	50,600	35,224	0	25,856
AAA	BDF	Board of Supervisors (all districts)	122,857	1,638	109,368	0	48,447
AAA	CBD	Clerk of the Board	20,545	0	18,086	0	10,526
AAA	CCM	County Museum	138,289	18,249	275,155	0	219,212
AAA	CCP	Regional Parks	428,031	124,153	2,375,082	0	196,515
AAA	CCS	California Children's Services	0	2,280	0	0	47,514
AAA	CTN	Trial Courts - State Ineligible Costs	0	0	0	0	160
AAA	DAT	District Attorney	247,208	13,444	404,507	0	229,811
AAA	DCS	HSS - Child Support Services	0	0	0	0	187,075
AAA	DPA	Human Services System	47,614	0	40,582	0	1,265,443
AAA	EDF	Economic Development Function	22,967	11,946	(3,179)	0	68,469

**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	5,212	0	9,795	3,694	12,084	9,385	564
0	39,993	0	(4,487)	8,465	69,123	15,156	48,719
0	30,984	582	3,349	2,247	44,308	20,565	63,955
0	987	0	11,414	3,888	13,350	1,777	1,693
0	8,509	0	3,237	1,103	3,772	17,027	8,653
0	1,254	9,572	0	0	3,340	2,257	16,929
0	21,163	87,829	241	381	11,805	23,704	6,019
0	25,377	0	(9)	67	25,747	55,087	1,693
0	28,662	144,196	(2,216)	1,018	18,615	59,453	17,682
0	921,364	48,085	0	81,515	0	1,487,751	95,180
0	18,679	0	(13)	0	876	42,974	1,129
37,548	8,997	95,280	3,288	658	5,510	20,386	21,632
0	63,675	166,283	61,922	41,279	153,281	152,780	3,198
0	20,989	15,989	5,167	2,254	14,527	38,277	1,317
0	22,045	932,255	63,564	42,682	119,706	41,482	6,772
0	4,527	23,167	11,637	7,779	17,709	10,782	0
0	19,236	25,125	53,395	115,371	61,733	35,958	1,881
0	64,325	160,530	3,480	1,199	(5,411)	158,637	32,542
0	48,223	(3,774)	0	0	0	92,157	2,633
0	0	0	0	0	3,833	0	0
0	167,853	94,116	97,687	52,357	161,558	356,136	9,217
0	136,521	43,233	0	0	194	237,034	19,563
0	1,185,014	69,653	(13,562)	8,283	22,144	1,640,509	72,608
0	17,170	11,558	0	0	1,038	43,047	125,277

**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	12,464	0	186,449
IAJ (various)	0	540,286	0	1,181,146
IAM (various)	28,290	169,682	0	604,885
IAV PUR	0	141	0	115,285
IAY PUR	0	1,213	0	95,718
IBA VHS	0	179	36,862	150,872
IBP RMG	0	17,631	0	711,045
ICB VHS	272	12,895	26,111	401,158
Operating Units				
Enterprise Funds				
EAA SWM	4,868	149,887	64,509	719,059
EAD MCR	8,343	141,150	0	3,889,076
Operating Units				
General Fund Operating Units				
AAA ADS	1,627	2,710	0	119,878
AAA APT	82,459	20,093	62,973	872,636
AAA ASR	11,099	601,744	0	1,618,525
AAA AWM	10,831	22,344	43,006	293,413
AAA BDF	26,991	758,171	0	2,295,979
AAA CBD	0	241,856	0	366,615
AAA CCM	12,066	4,390	79,869	1,059,929
AAA CCP	527	16,051	79,869	3,635,528
AAA CCS	28	6,999	0	196,060
AAA CTN	0	0	0	3,994
AAA DAT	7,164	216,943	0	2,058,001
AAA DCS	15,896	(14,608)	0	624,908
AAA DPA	143,018	580,236	0	5,061,541
AAA EDF	14,652	50,753	0	363,698

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

COSTS ALLOCATED FROM ...

Cost Estimation	Total Estimated	Roll Forward	Total Claimable
8,579	195,028	45,221	240,249
95,857	1,277,004	(16,726)	1,260,278
126,952	731,837	104,348	836,186
8,122	123,407	(297,483)	(174,076)
26,638	122,356	(9,285)	113,071
11,096	161,967	(61,335)	100,632
(83,659)	627,386	(907,181)	(279,794)
(3,390)	397,768	(37,579)	360,188
(50,150)	668,909	(57,321)	611,589
613,774	4,502,850	(568,841)	3,934,009
12,113	131,990	(23,510)	108,480
(40,278)	832,358	(44,482)	787,876
(23,876)	1,594,649	(121,349)	1,473,299
(31,907)	261,506	(6,639)	254,867
(62,658)	2,233,320	963,636	3,196,956
(15,899)	350,716	(323,016)	27,700
(39,391)	1,020,538	106,524	1,127,061
26,844	3,662,371	571,164	4,233,535
25,314	221,374	6,161	227,535
(200)	3,794	(150,627)	(146,833)
98,087	2,156,088	182,583	2,338,672
92,820	717,728	(44,433)	673,295
496,332	5,557,874	(1,037,291)	4,520,583
274,648	638,346	(97,318)	541,028

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

COSTS ALLOCATED FROM ...

COSTS ALLOCATED TO ...			COSTS ALLOCATED FROM ...				Auditor/ Controller AAA-ACR
Fund	Dept		Space Use	Equipment Use	Utilities	Rent	
AAA	EMC	Emergency Medical Care Costs	0	0	0	0	641
AAA	FLP	Family Law Program	0	0	0	0	1,444
AAA	FMH	Facilities Management - Home Repair	0	0	0	0	6,151
AAA	GJY	Grand Jury	1,717	0	8,201	0	4,676
AAA	HCC	Health Care Costs	0	5,874	0	0	12,524
AAA	IDC	Indigent Defense	0	0	0	0	7,864
AAA	LIT	Litigation Proceeds and Uses	0	0	0	0	566
AAA	LNJ	Law and Justice Group	0	56,900	0	0	2,694
AAA	LUS	Land Use Services Department	116,846	14,678	121,772	0	96,027
AAA	MLH	Behavioral Health	0	0	218,405	0	468,355
AAA	OCH	HRD - Employee Health and Wellness	0	530	0	0	12,096
AAA	PBD	Public Defender	117,037	17,343	237,022	0	109,295
AAA	PGD	Public Guardian	28,359	3,570	78,232	0	11,651
AAA	PHL	Public Health	201,839	176,651	369,401	(1)	365,249
AAA	PRB	Probation	1,493,178	60,261	1,497,841	0	479,499
AAA	ROV	Registrar of Voters	22,551	57,126	118,292	0	116,869
AAA	SCL	County Schools	83,347	0	(3,480)	0	87,252
AAA	SHR	Sheriff	4,631,173	5,014,908	6,250,426	0	1,993,246
AAA	SVR	Surveyor	4,847	41,888	23,654	0	35,638
AAA	TRC	Trial Court Funding	0	0	0	0	1,913
AAA	TTC	Treasurer -Tax Collector	45,562	74,795	102,562	0	410,497
AAA	VAF	Veterans Affairs	6,737	883	15,693	0	8,152

Operating Units

Other Operating Units

(various)	(various)	Brd-Gov'd Fire Districts (summary)	398,761	2,876,998	28,031	0	374,642
(various)	(various)	Brd-Gov'd Special Districts (summary)	217,296	410,514	30,720	0	209,802
(various)	(various)	Redevelopment Agency - RDA	0	959	0	0	7,295
(various)	(various)	Self-Gov'd Special Districts (summary)	0	0	0	0	34,934
(various)	RGP/RPR	El Mirage Project	0	0	0	0	7
AAF	OOA	Aging and Adult Services	0	5,586	0	0	48,631
CJV	CIP	Capital Projects - All Funds	0	2,110	0	0	17,639
MPA	500	Mojave Desert AQMD (all funds)	0	0	0	0	5,045
NFY	870	S A N B A G (all funds)	0	0	0	0	11,604

**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	0	0	0	0	0	0
0	2,171	0	0	0	0	3,909	0
0	0	1,740	0	0	1,643	0	0
0	6,408	14,128	0	0	140	18,691	6,584
0	0	(188)	0	0	0	0	0
0	0	0	0	0	0	0	3,950
0	313	6,635	0	0	131,835	564	11,286
0	56,524	780,729	68,061	41,080	107,978	111,317	19,375
0	254,839	45,301	(17,103)	10,158	56,002	227,301	35,552
0	5,781	0	0	0	120	12,982	0
0	81,692	199,599	40,729	35,424	98,813	190,852	14,860
0	8,335	653	16,489	14,586	14,434	15,007	564
0	243,450	54,207	183,137	106,426	270,902	421,630	87,092
0	368,769	156,875	171,644	106,673	1,140,992	643,389	16,553
0	11,771	30,781	23,498	9,665	34,908	32,897	7,524
0	0	0	0	0	1,794	0	0
0	1,144,023	545,748	366,852	40,966	2,150,744	2,040,352	153,305
0	11,702	2,828	4,839	0	11,089	22,742	1,693
0	0	0	0	0	0	0	0
0	53,424	116,780	48,016	25,580	106,103	102,583	13,732
0	5,468	13,270	9,026	1,889	17,065	23,258	564
0	0	20,106	19,456	4,406	43,390	153,203	46,838
1,458	0	15,978	17,474	4,077	36,308	29,816	41,759
0	2,206	3,552	0	0	4,274	19,789	10,534
0	0	(512)	(150)	0	0	49,369	188
0	0	0	0	0	0	0	0
0	30,427	82,707	0	0	319	59,383	5,455
1,169,480	0	0	0	17,683	(662,208)	0	90,290
0	0	0	0	0	0	0	0
0	0	(11,505)	0	0	195	5,600	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	641
AAA FLP	0	0	0	1,444
AAA FMH	0	310	1,536	14,076
AAA GJY	0	478	0	18,455
AAA HCC	0	1,328	0	65,677
AAA IDC	0	0	0	7,676
AAA LIT	0	0	0	4,516
AAA LNJ	0	158,392	0	368,619
AAA LUS	1,444	50,723	83,709	1,670,264
AAA MLH	31,925	461,039	0	1,791,772
AAA OCH	1,896	824	0	34,230
AAA PBD	8,261	42,592	0	1,193,521
AAA PGD	0	1,188	0	193,069
AAA PHL	39,452	152,297	0	2,671,733
AAA PRB	14,539	152,116	0	6,302,329
AAA ROV	0	369,151	92,924	927,958
AAA SCL	0	0	0	168,913
AAA SHR	58,187	1,138,591	0	25,528,519
AAA SVR	0	74,434	4,608	239,960
AAA TRC	0	0	0	1,913
AAA TTC	0	1,061,097	0	2,160,731
AAA VAF	478	780	0	103,263
Operating Units				
Other Operating Units				
(various) (various)	12,652	87,740	165,113	4,231,336
(various) (various)	42,593	21,841	173,561	1,253,197
(various) (various)	18,487	3,611	0	70,708
(various) (various)	(302)	34	0	83,561
(various) RGP/RPR	16,309	0	0	16,316
AAF OOA	163	4,338	0	237,009
CJV CIP	2,814	0	491,500	1,129,309
MPA 500	0	0	0	5,045
NFY 870	205,070	14,433	0	225,397

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

COSTS ALLOCATED FROM ...

Cost Estimation	Total Estimated	Roll Forward	Total Claimable
60	701	(88)	613
136	1,580	(266)	1,313
(246)	13,829	(629,221)	(615,392)
304	18,759	(2,960)	15,799
15,448	81,125	50,397	131,522
740	8,415	(43)	8,372
8,962	13,479	1,290	14,769
14,686	383,306	314,034	697,340
(61,851)	1,608,412	(117,750)	1,490,662
121,293	1,913,065	(163,608)	1,749,458
2,504	36,734	438	37,172
66,150	1,259,671	276,810	1,536,480
8,104	201,173	(34,071)	167,102
310,105	2,981,838	(156,787)	2,825,051
218,321	6,520,649	(663,987)	5,856,662
(83,628)	844,330	155,196	999,526
15,630	184,542	(115,450)	69,092
807,686	26,336,204	23,301	26,359,505
(8,601)	231,359	(1,144)	230,215
182	2,095	167	2,262
6,400	2,167,130	(225,761)	1,941,369
4,684	107,947	30,667	138,614
(16,646)	4,214,690	365,689	4,580,380
(57,824)	1,195,373	(374,537)	820,836
18,940	89,648	32,627	122,275
11,120	94,681	(103,978)	(9,297)
(2,409)	13,907	(80,940)	(67,034)
22,275	259,284	(33,704)	225,580
(430,507)	698,801	(735,535)	(36,734)
1,994	7,040	(4,934)	2,106
(60,882)	164,515	64,045	228,559

**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	12,658
NHY	890	L A F C O	0	0	0	0	4,855
NIA	900	Law Library	0	0	0	0	4,767
PAB	RET	Board of Retirement - Admin	0	5,705	0	0	19,805
RFZ	097	Flood Control District (all zones)	19,013	14,637	72,405	0	45,935
RHH	498	IHSS Public Authority	0	0	0	0	11,801
RRC	903	Children & Families First Comm.	0	0	0	0	8,916
RSC	HPS	Headstart/Preschool Services	44,267	132,377	36,468	0	272,166
SAA	TRA	Transportation (all funds)	110,588	1,991,201	159,289	0	245,636
SAC	JOB	Workforce Development (all funds)	0	16,093	0	0	118,828
SAP	CLB	County Library	264,052	72,041	2,704	0	222,283
SFH	CAO	Disaster Recovery Fund	0	0	0	0	590
STD	905	Authority for the Handicapped	0	0	0	0	104,051
Operating Units							
All Other							
(various)	(various)	All Other	1,664,438	299,046	1,815,474	78,709	479,904
Totals			10,820,497	11,640,511	15,828,146	78,709	11,139,061

**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	568	0
0	1,881	0	0	0	0	852	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	39,120	0
0	50,464	49,685	13,670	0	37,053	(43,623)	42,888
0	0	1,430	0	0	0	11,674	2,069
0	0	77,605	0	0	0	55,585	0
0	192,360	55,091	(339)	117	2,638	1,331,334	20,127
0	121,719	41,083	(4,840)	5,405	81,774	403,057	42,511
0	23,264	1,267	0	0	349	52,032	25,770
0	120,965	15,634	(4,513)	6,267	22,152	239,933	25,206
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	191,120	1,036,568	197,091	809,221	311,300	6,207
1,208,485	5,658,715	4,436,006	2,300,402	1,001,732	5,278,869	11,148,784	1,291,332

**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	179	0	13,405
NHY 890	0	31,642	0	39,230
NIA 900	0	0	0	4,767
PAB RET	0	(2,879)	0	61,751
RFZ 097	95,236	30,622	68,349	496,334
RHH 498	4,805	998	0	32,776
RRC 903	8,139	130,206	0	280,452
RSC HPS	60,463	27,508	0	2,174,577
SAA TRA	160,436	232,193	102,908	3,692,959
SAC JOB	13,262	7,092	0	257,957
SAP CLB	39,024	17,614	69,885	1,113,246
SFH CAO	0	0	0	590
STD 905	0	0	0	104,051
Operating Units				
All Other				
(various) (various)	21,744	44,818	0	6,955,640
	1,225,208	7,870,538	1,647,293	92,574,287

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

COSTS ALLOCATED FROM ...

Cost Estimation	Total Estimated	Roll Forward	Total Claimable
1,161	14,567	11,169	25,736
(589)	38,641	10,978	49,619
1,147	5,914	(1,600)	4,313
2,843	64,593	11,862	76,455
16,333	512,667	(112,623)	400,044
4,122	36,898	16,844	53,742
(11,643)	268,808	245,775	514,583
142,956	2,317,533	(669,100)	1,648,433
(12,747)	3,680,212	671,873	4,352,085
71,069	329,026	(98,413)	230,613
39,228	1,152,473	(47,840)	1,104,633
56	646	176	822
9,356	113,407	8,217	121,624
440,525	7,396,165	(708,635)	6,687,530
3,202,711	95,776,998	(4,616,202)	91,160,796

**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	2,281,243	77,607	113,403	28,971	31,051
AAA	ANE	Architecture & Engineering	0	0	0	0	0
AAA	CAO	County Administrative Office	53,614	6,870	5,837	18,738	12,314
AAA	CCL	County Counsel	116,077	234,390	315,401	1,906,194	16,283
AAA	FMC	Facilities Management - Custodial	(1,895)	21,930	31,187	65,877	14,038
AAA	FMG	Facilities Management - Grounds	6,445	14,729	21,383	44,603	16,387
AAA	FMM	Facilities Management - Maintenance	47,831	33,933	51,776	105,227	42,086
AAA	HRD/UNI	Human Resources	(22,137)	13,992	25,186	46,353	47,130
AAA	PUR	Purchasing	35,744	2,334	6,128	7,441	6,784
AAA	RPR/RNT	Real Estate Services/Rent	58	0	70,242	2,668	0
AAA	SDD	IS - System Development	1,473,322	35,054	637,379	7,820	23,705
Administrative Groups							
AAA	PSG	Public Services Group	0	73,432	0	0	18,095
Totals			3,990,303	514,271	1,277,923	2,233,892	227,873

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
16,312	59,344	91,529	48,680	31,587	26,969	3,980	2,810,677
0	0	0	0	0	0	0	0
5,840	14,785	33,059	4,343	5,136	24,889	1,937	187,364
0	16,283	126,028	40,092	97,127	56,947	308	2,925,131
6,714	18,616	52,039	6,465	3,429	0	4,077	222,477
7,837	21,730	11,774	2,242	0	0	2,738	149,868
20,128	55,809	104,734	7,817	8,560	55,945	6,189	540,036
11,909	30,176	75,541	8,867	10,483	11,390	3,953	262,843
1,751	32,024	3,356	875	584	7,149	1,751	105,919
0	0	0	0	72,352	0	118	145,438
11,330	31,208	862,869	170,392	3,726	1,842,752	508	5,100,067
7,544	21,468	0	0	75,510	0	135,780	331,829
89,365	301,443	1,360,930	289,772	308,494	2,026,043	161,338	12,781,648

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	16,617,504	4,541,813	759,746	21,919,063
AAA	ANE	Architecture & Engineering	3,192,689	537,189	47,909	3,777,787
AAA	CAO	County Administrative Office	3,759,092	915,301	360,160	5,034,554
AAA	CCL	County Counsel	12,262,641	781,661	230,189	13,274,491
AAA	FMC	Facilities Management - Custodial	2,184,512	2,431,488	7,735	4,623,735
AAA	FMG	Facilities Management - Grounds	1,160,941	883,527	7,866	2,052,334
AAA	FMM	Facilities Management - Maintenance	4,643,486	3,937,859	274,731	8,856,075
AAA	HRD/UNI	Human Resources	15,206,240	4,183,808	156,747	19,546,795
AAA	PUR	Purchasing	1,513,359	128,218	0	1,641,577
AAA	RPR/RNT	Real Estate Services/Rent	2,009,991	220,588	2,290	2,232,869
AAA	SDD	IS - Systems Development	12,194,219	3,494,347	147,235	15,835,800
SUBTOTALS			74,744,675	22,055,798	1,994,607	98,795,080
Administrative Groups						
AAA	PSG	Public Services Group	1,691,707	110,515	0	1,802,223
SUBTOTALS			1,691,707	110,515	0	1,802,223
TOTALS			76,436,382	22,166,314	1,994,607	100,597,303

NOTES:

1. Appropriation 100, EHAP EAP CEHW/EBSD charges in Appr. 540, and other 500 series charges where applicable.
2. Appropriation 200 (current year), 241, and 294, 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	2,235,932	149,063
AAA	ANE	Architecture & Engineering	28,724	1,915
AAA	CAO	County Administrative Office	81,946	5,463
AAA	CCL	County Counsel	81,354	5,424
AAA	FMC	Facilities Management - Custodial	2,861	191
AAA	FMG	Facilities Management - Grounds	70,983	4,732
AAA	FMM	Facilities Management - Maintenance	145,363	9,691
AAA	HRD/UNI	Human Resources	11,970	798
AAA	PUR	Purchasing	39,174	2,612
AAA	RPR/RNT	Real Estate Services/Rent	0	0
AAA	SDD	IS - Systems Development	129,774	8,652
SUBTOTALS			2,828,081	188,540
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	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	680,693	45,380
AAA	ASR	Assessor	292,651	19,510
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	273,738	18,249
AAA	CCP	Regional Parks	1,862,291	124,153
AAA	CCS	California Children's Services	34,197	2,280
AAA	CTN	Trial Courts - State Ineligible Costs	0	0
AAA	DAT	District Attorney	201,662	13,444
AAA	DCS	HSS - Child Support Services	0	0
AAA	DPA	Human Services System	0	0
AAA	EDF	Economic Development Function	179,193	11,946
AAA	EMC	Emergency Medical Care Costs	0	0
AAA	FLP	Family Law Program	0	0
AAA	FMH	Facilities Management - Home Repair	0	0
AAA	GJY	Grand Jury	0	0
AAA	HCC	Health Care Costs	88,112	5,874
AAA	IDC	Indigent Defense	0	0
AAA	LIT	Litigation Proceeds and Uses	0	0
AAA	LNJ	Law and Justice Group	853,495	56,900
AAA	LUS	Land Use Services Department	220,175	14,678
AAA	MLH	Behavioral Health	0	0
AAA	OCH	HRD - Employee Health and Wellness	7,957	530
AAA	PBD	Public Defender	260,146	17,343
AAA	PGD	Public Guardian	53,544	3,570
AAA	PHL	Public Health	2,649,748	176,651
AAA	PRB	Probation	903,909	60,261
AAA	ROV	Registrar of Voters	856,879	57,126
AAA	SCL	County Schools	0	0

EQUIPMENT USE - ALLOWED COSTS

Fund	Dept		Equipment	
			Acquisition Costs	Use Allow: 0.066667
AAA	SHR	Sheriff	75,223,248	5,014,908
AAA	SVR	Surveyor	628,319	41,888
AAA	TRC	Trial Court Funding	0	0
AAA	TTC	Treasurer -Tax Collector	1,121,919	74,795
AAA	VAF	Veterans Affairs	13,246	883
SUBTOTALS			87,198,215	5,813,243
Other Operating Units				
(various)	(various)	Brd-Gov'd Fire Districts (summary)	43,154,755	2,876,998
(various)	(various)	Brd-Gov'd Special Districts (summary)	6,157,676	410,514
(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	31,657	2,110
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)	219,561	14,637
RHH	498	IHSS Public Authority	0	0
RRC	903	Children & Families First Comm.	0	0
RSC	HPS	Headstart/Preschool Services	1,985,644	132,377
SAA	TRA	Transportation (all funds)	29,867,864	1,991,201
SAC	JOB	Workforce Development (all funds)	241,388	16,093
SAP	CLB	County Library	1,080,608	72,041
SFH	CAO	Disaster Recovery Fund	0	0
STD	905	Authority for the Handicapped	0	0
SUBTOTALS			82,922,907	5,528,221
All Other				
(various)	(various)	All Other	4,485,671	299,046

EQUIPMENT USE - ALLOWED COSTS

Fund	Dept	Equipment	
		Acquisition Costs	Use Allow: 0.066667
SUBTOTALS		4,485,671	299,046
TOTALS		177,454,672	11,830,371

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	76,421	76,421	0
AAA	ANE	Architecture & Engineering	0	0	0
AAA	CAO	County Administrative Office	0	0	0
AAA	CCL	County Counsel	4,935	4,935	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			81,356	81,356	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	26,384	26,384	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	Risk Management (all funds)	0	0	0
ICB	VHS	Fleet Mgmt - Garage/Warehouse	63,000	63,000	0
SUBTOTALS			89,384	89,384	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)	360,203	360,203	0
SUBTOTALS			360,203	360,203	0
General Fund Operating Units					
AAA	ADS	Behavioral Health - Alcohol & Drug Services	8,028	8,028	0
AAA	APT	Airports Administration	0	0	0
AAA	ASR	Assessor	319,965	319,965	0
AAA	AWM	Agriculture/Weights & Measures	71,938	71,938	0
AAA	BDF	Board of Supervisors (all districts)	127,513	127,513	0
AAA	CBD	Clerk of the Board	0	0	0
AAA	CCM	County Museum	103,171	103,171	0
AAA	CCP	Regional Parks	0	0	0
AAA	CCS	California Children's Services	304,640	304,640	0
AAA	CTN	Trial Courts - State Ineligible Costs	0	0	0
AAA	DAT	District Attorney	807,896	807,896	0
AAA	DCS	HSS - Child Support Services	3,552,057	3,552,057	0
AAA	DPA	Human Services System	18,105,510	18,105,510	0
AAA	EDF	Economic Development Function	297,816	297,816	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	GJY	Grand Jury	0	0	0
AAA	HCC	Health Care Costs	104,025	104,025	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	308,396	308,396	0
AAA	MLH	Behavioral Health	4,297,672	4,297,672	0
AAA	OCH	HRD - Employee Health and Wellness	94,209	94,209	0
AAA	PBD	Public Defender	525,936	525,936	0
AAA	PGD	Public Guardian	0	0	0
AAA	PHL	Public Health	2,876,682	2,876,683	(1)
AAA	PRB	Probation	1,189,942	1,189,942	0
AAA	ROV	Registrar of Voters	0	0	0

RENT - ALLOWED COSTS

Fund	Dept		Rent Paid by Real Estate Svcs For Others	Less Amount Transferred To User	Total Allowed Costs
AAA	SCL	County Schools	0	0	0
AAA	SHR	Sheriff	908,760	908,760	0
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	29,580	29,580	0
SUBTOTALS			34,033,735	34,033,735	(1)
Other Operating Units					
(various)	(various)	Brd-Gov'd Fire Districts (summary)	22,582	22,582	0
(various)	(various)	Brd-Gov'd Special Districts (summary)	2,100	2,100	0
(various)	(various)	Redevelopment Agency - RDA	95,046	95,046	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	51,244	51,244	0
CJV	CIP	Capital Projects - All Funds	37,916	37,916	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)	4,888	4,888	0
RHH	498	IHSS Public Authority	0	0	0
RRC	903	Children & Families First Comm.	0	0	0
RSC	HPS	Headstart/Preschool Services	2,271,226	2,271,226	0
SAA	TRA	Transportation (all funds)	31,370	31,370	0
SAC	JOB	Workforce Development (all funds)	995,792	995,792	0
SAP	CLB	County Library	493,908	493,908	0
SFH	CAO	Disaster Recovery Fund	0	0	0
STD	905	Authority for the Handicapped	0	0	0
SUBTOTALS			4,006,072	4,006,072	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	78,709	0	78,709
SUBTOTALS		78,709	0	78,709	
TOTALS		38,649,459	38,570,750	78,709	

SPACE USE - ALLOWED COSTS

Fund	Dept		County-Owned Buildings	
			Acquisition Cost	Space Use Allowance: 2%
Central Support Service Units				
AAA	ACR	Auditor/Controller - Recorder	10,910,872	218,217
AAA	ANE	Architecture & Engineering	2,036,748	40,735
AAA	CAO	County Administrative Office	2,956,960	59,139
AAA	CCL	County Counsel	6,167,812	123,356
AAA	FMC	Facilities Management - Custodial	710,436	14,209
AAA	FMG	Facilities Management - Grounds	339,774	6,795
AAA	FMM	Facilities Management - Maintenance	942,101	18,842
AAA	HRD/UNI	Human Resources	2,651,749	53,035
AAA	PUR	Purchasing	326,907	6,538
AAA	RPR/RNT	Real Estate Services/Rent	182,655	3,653
AAA	SDD	IS - Systems Development	6,245,737	124,915
SUBTOTALS			33,471,751	669,435
Administrative Groups				
AAA	PSG	Public Services Group	378,663	7,573
SUBTOTALS			378,663	7,573
Internal Service Funds				
IAG	PUR	Printing Services	509,323	10,186
IAJ	(various)	IS - Computer Operations	3,966,273	79,325
IAM	(various)	IS - Network Services	677,409	13,548
IAV	PUR	Central Stores	541,501	10,830
IAY	PUR	Mail Services	153,574	3,071
IBA	VHS	Fleet Mgmt - Motor Pool	0	0
IBP	RMG	Risk Management (all funds)	2,399,966	47,999
ICB	VHS	Fleet Mgmt - Garage/Warehouse	0	0
SUBTOTALS			8,248,045	164,961
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	1,980,422	39,608
AAA	ASR	Assessor	5,480,825	109,616
AAA	AWM	Agriculture/Weights & Measures	351,679	7,034
AAA	BDF	Board of Supervisors (all districts)	6,142,868	122,857
AAA	CBD	Clerk of the Board	1,027,229	20,545
AAA	CCM	County Museum	6,914,454	138,289
AAA	CCP	Regional Parks	21,401,526	428,031
AAA	CCS	California Children's Services	0	0
AAA	CTN	Trial Courts - State Ineligible Costs	0	0
AAA	DAT	District Attorney	12,360,400	247,208
AAA	DCS	HSS - Child Support Services	0	0
AAA	DPA	Human Services System	2,380,706	47,614
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	0	0
AAA	GJY	Grand Jury	85,872	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	5,842,297	116,846
AAA	MLH	Behavioral Health	0	0
AAA	OCH	HRD - Employee Health and Wellness	0	0
AAA	PBD	Public Defender	5,851,860	117,037
AAA	PGD	Public Guardian	1,417,945	28,359
AAA	PHL	Public Health	10,091,938	201,839
AAA	PRB	Probation	74,658,901	1,493,178
AAA	ROV	Registrar of Voters	1,127,551	22,551
AAA	SCL	County Schools	4,167,365	83,347
AAA	SHR	Sheriff	231,558,641	4,631,173
AAA	SVR	Surveyor	242,330	4,847

SPACE USE - ALLOWED COSTS

Fund	Dept		County-Owned Buildings	
			Acquisition Cost	Space Use Allowance: 2%
AAA	TRC	Trial Court Funding	0	0
AAA	TTC	Treasurer -Tax Collector	2,278,106	45,562
AAA	VAF	Veterans Affairs	336,845	6,737
SUBTOTALS			396,856,145	7,937,123

Other Operating Units

(various)	(various)	Brd-Gov'd Fire Districts (summary)	19,938,030	398,761
(various)	(various)	Brd-Gov'd Special Districts (summary)	10,864,820	217,296
(various)	(various)	Redevelopment Agency - RDA	0	0
(various)	(various)	Self-Gov'd Special Districts (summary)	0	0
(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)	950,631	19,013
RHH	498	IHSS Public Authority	0	0
RRC	903	Children & Families First Comm.	0	0
RSC	HPS	Headstart/Preschool Services	2,213,337	44,267
SAA	TRA	Transportation (all funds)	5,529,397	110,588
SAC	JOB	Workforce Development (all funds)	0	0
SAP	CLB	County Library	13,202,582	264,052
SFH	CAO	Disaster Recovery Fund	0	0
STD	905	Authority for the Handicapped	0	0
SUBTOTALS			52,698,798	1,053,976

All Other

(various)	(various)	All Other	83,221,876	1,664,438
SUBTOTALS			83,221,876	1,664,438

SPACE USE - ALLOWED COSTS

Fund	Dept	County-Owned Buildings Acquisition Cost	Space Use Allowance: 2%
TOTALS		574,875,280	11,497,506

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	252,197	0	252,197
AAA	ANE	Architecture & Engineering	35,861	0	35,861
AAA	CAO	County Administrative Office	52,073	0	52,073
AAA	CCL	County Counsel	108,597	0	108,597
AAA	FMC	Facilities Management - Custodial	64,233	0	64,233
AAA	FMG	Facilities Management - Grounds	30,720	0	30,720
AAA	FMM	Facilities Management - Maintenance	85,179	0	85,179
AAA	HRD/UNI	Human Resources	103,596	0	103,596
AAA	PUR	Purchasing	34,296	0	34,296
AAA	RPR/RNT	Real Estate Services/Rent	17,570	0	17,570
AAA	SDD	IS - Systems Development	395,365	0	395,365
SUBTOTALS			1,179,688	0	1,179,688
Administrative Groups					
AAA	PSG	Public Services Group	6,667	0	6,667
SUBTOTALS			6,667	0	6,667
Internal Service Funds					
IAG	PUR	Printing Services	45,213	0	45,213
IAJ	(various)	IS - Computer Operations	257,667	0	257,667
IAM	(various)	IS - Network Services	125,538	0	125,538
IAV	PUR	Central Stores	56,809	0	56,809
IAY	PUR	Mail Services	16,112	0	16,112
IBA	VHS	Fleet Mgmt - Motor Pool	1,707	0	1,707
IBP	RMG	Risk Management (all funds)	56,116	0	56,116
ICB	VHS	Fleet Mgmt - Garage/Warehouse	167,519	0	167,519
SUBTOTALS			726,680	0	726,680
Enterprise Funds					
EAA	SWM	Solid Waste Management (all funds)	73,778	0	73,778

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)	56,307	0	56,307
SUBTOTALS			130,085	0	130,085

General Fund Operating Units

AAA	ADS	Behavioral Health - Alcohol & Drug Services	6,912	0	6,912
AAA	APT	Airports Administration	373,242	0	373,242
AAA	ASR	Assessor	172,044	18,753	153,290
AAA	AWM	Agriculture/Weights & Measures	35,224	0	35,224
AAA	BDF	Board of Supervisors (all districts)	109,368	0	109,368
AAA	CBD	Clerk of the Board	18,086	0	18,086
AAA	CCM	County Museum	275,155	0	275,155
AAA	CCP	Regional Parks	2,375,082	0	2,375,082
AAA	CCS	California Children's Services	0	0	0
AAA	CTN	Trial Courts - State Ineligible Costs	0	0	0
AAA	DAT	District Attorney	404,507	0	404,507
AAA	DCS	HSS - Child Support Services	0	0	0
AAA	DPA	Human Services System	40,582	0	40,582
AAA	EDF	Economic Development Function	(3,179)	0	(3,179)
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	GJY	Grand Jury	8,201	0	8,201
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	125,069	3,297	121,772
AAA	MLH	Behavioral Health	218,405	0	218,405
AAA	OCH	HRD - Employee Health and Wellness	0	0	0
AAA	PBD	Public Defender	237,022	0	237,022
AAA	PGD	Public Guardian	78,232	0	78,232
AAA	PHL	Public Health	389,838	20,437	369,401
AAA	PRB	Probation	1,497,841	0	1,497,841
AAA	ROV	Registrar of Voters	118,292	0	118,292

UTILITIES - ALLOWED COSTS

Fund	Dept		Utilities Paid by Facilities Management For Other	Less Refunds/Amount Transferred To User	Total Allowed Costs
AAA	SCL	County Schools	417,419	420,899	(3,480)
AAA	SHR	Sheriff	6,250,426	0	6,250,426
AAA	SVR	Surveyor	23,654	0	23,654
AAA	TRC	Trial Court Funding	0	0	0
AAA	TTC	Treasurer -Tax Collector	102,562	0	102,562
AAA	VAF	Veterans Affairs	15,693	0	15,693
SUBTOTALS			13,289,677	463,386	12,826,291
Other Operating Units					
(various)	(various)	Brd-Gov'd Fire Districts (summary)	28,031	0	28,031
(various)	(various)	Brd-Gov'd Special Districts (summary)	30,720	0	30,720
(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)	72,405	0	72,405
RHH	498	IHSS Public Authority	0	0	0
RRC	903	Children & Families First Comm.	0	0	0
RSC	HPS	Headstart/Preschool Services	36,468	0	36,468
SAA	TRA	Transportation (all funds)	159,289	0	159,289
SAC	JOB	Workforce Development (all funds)	0	0	0
SAP	CLB	County Library	2,704	0	2,704
SFH	CAO	Disaster Recovery Fund	0	0	0
STD	905	Authority for the Handicapped	0	0	0
SUBTOTALS			329,617	0	329,617

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	1,990,287	174,813	1,815,474
SUBTOTALS			1,990,287	174,813	1,815,474
TOTALS			17,652,701	638,199	17,014,502

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	4	21,919,063
Equipment Use	5	149,063
Space Use	7	218,217
Utilities	8	252,197
TOTAL ALLOCABLE		22,538,541
REVENUE		
Miscellaneous Revenue		26,934
		26,934
NET ALLOCABLE		22,511,607

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0273	Less: Unallocated Costs	Less: Program Reimbursement
Administration	143,136	147,041	147,041	0
CAP/CAFR/Fraud Hotline/Single Audit	1,228,168	1,261,676	0	0
PC 4750	200,769	200,769	0	200,769
General Accounting/FAS System Administration	3,165,642	3,252,011	0	117,397
Property Tax	1,130,051	1,160,882	1,160,882	0
Accounts Payable	1,963,722	2,017,298	0	0
Payroll	3,033,458	3,116,221	0	5,743
Recorder	7,737,772	7,948,883	7,948,883	0
School Claims	22,055	22,657	0	0
HSS Auditing	10,473	10,759	0	0
Audit Division	3,283,818	3,373,411	0	13,282
TOTALS	21,919,063	22,511,607	9,256,806	337,190

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

Fund	Dept	Description	Amount
AAA	ACR	Auditor/Controller - Recorder	2,281,243
AAA	ANE	Architecture & Engineering	0
AAA	CAO	County Administrative Office	53,614
AAA	CCL	County Counsel	116,077
AAA	FMC	Facilities Management - Custodial	(1,895)
AAA	FMG	Facilities Management - Grounds	6,445
AAA	FMM	Facilities Management - Maintenance	47,831
AAA	HRD/UNI	Human Resources	(22,137)
AAA	PSG	Public Services Group	0
AAA	PUR	Purchasing	35,744
AAA	RPR/RNT	Real Estate Services/Rent	58
AAA	SDD	IS - Systems Development	1,473,322
TOTAL ALLOCABLE			3,990,303

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.1820	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
0	26,058	0	Not Allocated
1,261,676	223,584	223,584	No.of Employees
0	36,549	0	Not Allocated
3,134,614	576,296	576,296	No.of Acctg. Transactions
0	205,723	0	Not Allocated
2,017,298	357,490	357,490	No. of Claims and Deposits
3,110,478	552,232	552,232	No.of Payroll Warrants
0	1,408,639	0	Not Allocated
22,657	4,015	4,015	< ... Direct Charge ... >
10,759	1,907	1,907	< ... Direct Charge ... >
3,360,129	597,810	597,810	Audit Division Actual Hours
12,917,611	3,990,303	2,313,334	

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

Fund	Dept		Accounts Payable		CAP/CAFR/Fraud/Single Audit	
			Base: No. of Claims and Deposits	Allocation: Base x 0.9643	Base: No. of Employees	Allocation: Base x 62.4248
Central Support Service Units						
AAA	ACR	Auditor/Controller - Recorder	332,134	320,289	215	13,442
AAA	ANE	Architecture & Engineering	1,028	991	28	1,722
AAA	CAO	County Administrative Office	1,836	1,771	23	1,464
AAA	CCL	County Counsel	4,676	4,509	75	4,698
AAA	FMC	Facilities Management - Custodial	8,218	7,924	49	3,087
AAA	FMG	Facilities Management - Grounds	4,512	4,352	23	1,464
AAA	FMM	Facilities Management - Maintenance	21,818	21,040	59	3,707
AAA	HRD/UNI	Human Resources	15,254	14,710	133	8,289
AAA	PUR	Purchasing	734	708	17	1,089
AAA	RPR/RNT	Real Estate Services/Rent	14,082	13,580	21	1,288
AAA	SDD	IS - Systems Development	1,213	1,170	100	6,240
Administrative Groups						
AAA	PSG	Public Services Group	202	195	8	486
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	5,277	5,089	17	1,038
IAJ	(various)	IS - Computer Operations	4,653	4,487	128	7,965
IAM	(various)	IS - Network Services	15,230	14,687	98	6,171
IAV	PUR	Central Stores	534	515	3	197
IAY	PUR	Mail Services	2,356	2,272	27	1,695
IBA	VHS	Fleet Mgmt - Motor Pool	739	713	4	250
IBP	RMG	Risk Management (all funds)	182,094	175,600	68	4,215
ICB	VHS	Fleet Mgmt - Garage/Warehouse	15,816	15,252	81	5,054
Enterprise Funds						
EAA	SWM	Solid Waste Management (all funds)	24,062	23,204	91	5,708
EAD	MCR	Arrowhead Regional Medical Center (all funds)	90,980	87,735	2,940	183,499
General Fund Operating Units						
AAA	ADS	Behavioral Health - Alcohol & Drug Services	6,544	6,311	60	3,720
AAA	APT	Airports Administration	6,553	6,319	29	1,792

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 0.6963	Audit Division Actual Hours	Base x 115.6034	No.of Payroll Warrants	Base x 5.5626			
551,796	384,208	13,243	1,530,907	5,824	32,396			2,281,243
6,639	4,623	572	66,154	740	4,116			77,607
5,403	3,762	890	102,858	638	3,549			113,403
13,180	9,177			2,033	11,309		722	28,971
10,601	7,381	46	5,349	1,314	7,309			31,051
6,344	4,417	22	2,558	633	3,521			16,312
26,630	18,542	61	7,093	1,611	8,961			59,344
43,996	30,634	156	18,005	3,576	19,892			91,529
13,246	9,223	303	35,057	468	2,603			48,680
19,578	13,632			555	3,087			31,587
6,561	4,568			2,695	14,991			26,969
3,061	2,131			210	1,168			3,980
19,189	13,361	404	46,680	443	2,464		12,986	55,646
26,503	18,454	526	60,763	3,450	19,191		16,787	94,072
35,924	25,013	295	34,102	2,629	14,624		18,077	76,520
1,951	1,358	128	14,776	88	490		9,022	8,314
5,053	3,518	183	21,206	738	4,105		10,072	22,724
11,515	8,018	543	62,721	108	601		19,143	53,159
201,680	140,427	498	57,574	1,826	10,157		43,313	344,660
42,943	29,901	285	32,974	2,172	12,082		34,276	60,987
45,815	31,900	1,048	121,186	2,470	13,740		98,273	97,465
251,398	175,045	117	13,526	77,144	429,120		14,920	874,005
25,030	17,428			1,648	9,167			36,626
15,386	10,713	174	20,057	776	4,317			43,198

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 0.9643	No. of Employees	Base x 62.4248
AAA	ASR	Assessor	3,703	3,571	203	12,681
AAA	AWM	Agriculture/Weights & Measures	2,600	2,507	67	4,180
AAA	BDF	Board of Supervisors (all districts)	2,368	2,284	71	4,391
AAA	CBD	Clerk of the Board	1,754	1,691	14	902
AAA	CCM	County Museum	4,978	4,800	61	3,831
AAA	CCP	Regional Parks	27,248	26,276	205	12,811
AAA	CCS	California Children's Services	1,296	1,250	154	9,604
AAA	CTN	Trial Courts - State Ineligible Costs	16	15		
AAA	DAT	District Attorney	11,204	10,804	536	33,430
AAA	DCS	HSS - Child Support Services	5,658	5,456	436	27,189
AAA	DPA	Human Services System	64,934	62,618	3,781	236,007
AAA	EDF	Economic Development Function	11,386	10,980	55	3,419
AAA	EMC	Emergency Medical Care Costs	312	301		
AAA	FLP	Family Law Program	590	569		
AAA	FMH	Facilities Management - Home Repair	1,802	1,738	7	432
AAA	GJY	Grand Jury	2,196	2,118		
AAA	HCC	Health Care Costs	1,606	1,549	20	1,232
AAA	IDC	Indigent Defense	3,798	3,663		
AAA	LIT	Litigation Proceeds and Uses	262	253		
AAA	LNJ	Law and Justice Group	722	696	1	62
AAA	LUS	Land Use Services Department	15,308	14,762	180	11,257
AAA	MLH	Behavioral Health	49,774	47,999	813	50,754
AAA	OCH	HRD - Employee Health and Wellness	1,074	1,036	18	1,151
AAA	PBD	Public Defender	11,877	11,453	261	16,270
AAA	PGD	Public Guardian	1,178	1,136	27	1,660
AAA	PHL	Public Health	29,878	28,812	777	48,486
AAA	PRB	Probation	33,275	32,088	1,176	73,444
AAA	ROV	Registrar of Voters	36,872	35,557	38	2,344
AAA	SCL	County Schools	12	12		
AAA	SHR	Sheriff	414,543	399,759	3,650	227,843
AAA	SVR	Surveyor	1,528	1,474	37	2,331
AAA	TRC	Trial Court Funding	418	403		
AAA	TTC	Treasurer -Tax Collector	75,895	73,188	170	10,640
AAA	VAF	Veterans Affairs	654	631	17	1,089

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 0.6963	Audit Division Actual Hours	Base x 115.6034	No.of Payroll Warrants	Base x 5.5626			
22,810	15,882	39	4,509	5,454	30,338			66,982
5,703	3,971	8	925	1,782	9,913			21,496
23,624	16,449	50	5,722	1,906	10,602			39,448
5,675	3,951			392	2,181			8,725
15,339	10,680	1,170	135,285	1,477	8,216			162,813
46,204	32,171	480	55,519	5,122	28,492			155,269
3,878	2,700	28	3,179	4,092	22,762			39,495
167	116							132
81,700	56,887	78	9,046	14,469	80,485			190,652
80,354	55,949	18	2,081	11,721	65,199			155,875
269,392	187,574	2	202	101,434	564,235	10,759		1,061,396
29,514	20,550	100	11,647	1,514	8,422			55,018
323	225							526
806	561			10	56			1,186
2,650	1,845			193	1,074			5,089
2,452	1,707			2	11			3,836
6,733	4,688			526	2,926			10,395
4,004	2,788							6,450
304	212							464
1,878	1,308			27	150			2,216
38,992	27,150			4,800	26,700			79,869
235,227	163,785	38	4,422	21,878	121,698			388,658
7,437	5,178			480	2,670			10,035
35,069	24,418			7,031	39,110			91,252
4,155	2,893			725	4,033			9,722
90,529	63,034	370	42,773	20,809	115,752			298,857
132,420	92,202	207	23,901	31,607	175,816			397,452
45,203	31,474	162	18,786	993	5,524			93,685
316	220	918	106,153			22,657	85,712	43,329
602,045	419,196	842	97,396	89,752	499,253			1,643,447
9,139	6,363	105	12,138	1,007	5,602			27,907
1,676	1,167							1,570
125,411	87,322	1,084	125,300	4,540	25,254			321,704
3,480	2,423			477	2,653			6,796

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

Fund	Dept		Accounts Payable		CAP/CAFR/Fraud/Single Audit	
			Base: No. of Claims and Deposits	Allocation: Base x 0.9643	Base: No. of Employees	Allocation: Base x 62.4248
Other Operating Units						
(various)	(various)	Brd-Gov'd Fire Districts (summary)	88,936	85,764	1,046	65,338
(various)	(various)	Brd-Gov'd Special Districts (summary)	76,886	74,144	210	13,109
(various)	(various)	Redevelopment Agency - RDA	1,516	1,462	7	439
(various)	(various)	Self-Gov'd Special Districts (summary)	16,136	15,561		
(various)	RGP/RPR	EI Mirage Project				
AAF	OOA	Aging and Adult Services	8,598	8,291	97	6,060
CJV	CIP	Capital Projects - All Funds	8,632	8,324		
MPA	500	Mojave Desert AQMD (all funds)	10,418	10,046		
NFY	870	S A N B A G (all funds)	112	108	39	2,462
NGJ	875	Inland Library System (all funds)	38	37	4	250
NHY	890	L A F C O	2,096	2,021	6	375
NIA	900	Law Library	5,880	5,670		
PAB	RET	Board of Retirement - Admin	188	181	47	2,906
RFZ	097	Flood Control District (all zones)	14,748	14,222	161	10,050
RHH	498	IHSS Public Authority	1,552	1,497	22	1,394
RRC	903	Children & Families First Comm.	5,262	5,074		
RSC	HPS	Headstart/Preschool Services	32,804	31,634	614	38,310
SAA	TRA	Transportation (all funds)	32,599	31,436	388	24,242
SAC	JOB	Workforce Development (all funds)	15,434	14,884	74	4,633
SAP	CLB	County Library	42,024	40,525	386	24,091
SFH	CAO	Disaster Recovery Fund	128	123		
STD	905	Authority for the Handicapped	256	247		
All Other						
(various)	(various)	All Other	146,394	141,173	37	2,296
Totals			2,091,901	2,017,298	20,210	1,261,676

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 0.6963	Audit Division Actual Hours	Base x 115.6034	No.of Payroll Warrants	Base x 5.5626			
181,161	126,140	12	1,358	21,418	119,139		103,950	293,790
134,406	93,585	885	102,338	5,017	27,907		183,973	127,111
4,499	3,133			191	1,062		82	6,014
31,488	21,925	108	12,485	5,214	29,003		62,274	16,700
8	6							6
17,264	12,021			2,535	14,101			40,473
19,162	13,342						8,767	12,899
10,561	7,353						16,167	1,233
1,802	1,255			1,067	5,935			9,760
701	488	70	8,092	90	501			9,367
4,319	3,007			162	901		2,784	3,520
6,225	4,334						7,430	2,575
9,293	6,471			1,254	6,975			16,534
47,446	33,036			4,366	24,286		52,316	29,279
5,085	3,541			609	3,388			9,819
12,714	8,853			664	3,694		12,431	5,189
105,591	73,522	45	5,231	16,437	91,432		16,813	223,316
87,478	60,910	217	25,057	10,615	59,047			200,692
45,670	31,799	272	31,415	2,010	11,181			93,912
70,259	48,920	107	12,398	10,274	57,150			183,085
518	361							484
464	323	650	75,142					75,712
381,755	265,811	1,505	174,084	29,247	162,689		450,918	295,134
4,501,900	3,134,614	29,064	3,360,129	559,179	3,110,478	33,416	1,281,208	11,636,403

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 0.2120	No. of Employees	Base x 11.4902
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	5,277	1,119	17	191
IAJ	(various)	IS - Computer Operations	4,653	986	128	1,466
IAM	(various)	IS - Network Services	15,230	3,229	98	1,136
IAV	PUR	Central Stores	534	113	3	36
IAY	PUR	Mail Services	2,356	499	27	312
IBA	VHS	Fleet Mgmt - Motor Pool	739	157	4	46
IBP	RMG	Risk Management (all funds)	182,094	38,606	68	776
ICB	VHS	Fleet Mgmt - Garage/Warehouse	15,816	3,353	81	930
Enterprise Funds						
EAA	SWM	Solid Waste Management (all funds)	24,062	5,101	91	1,051
EAD	MCR	Arrowhead Regional Medical Center (all funds)	90,980	19,289	2,940	33,776
General Fund Operating Units						
AAA	ADS	Behavioral Health - Alcohol & Drug Services	6,544	1,387	60	685
AAA	APT	Airports Administration	6,553	1,389	29	330

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 0.1519	Audit Division Actual Hours	Base x 43.4060	No.of Payroll Warrants	Base x 1.0248			
							0	2,281,243
							0	77,607
							0	113,403
							0	28,971
							0	31,051
							0	16,312
							0	59,344
							0	91,529
							0	48,680
							0	31,587
							0	26,969
							0	3,980
19,189	2,914	404	17,527	443	454		22,205	77,851
26,503	4,025	526	22,815	3,450	3,535		32,828	126,900
35,924	5,455	295	12,804	2,629	2,694		25,319	101,838
1,951	296	128	5,548	88	90		6,084	14,398
5,053	767	183	7,962	738	756		10,297	33,021
11,515	1,749	543	23,550	108	111		25,612	78,771
201,680	30,628	498	21,617	1,826	1,871		93,498	438,158
42,943	6,521	285	12,381	2,172	2,226		25,412	86,398
45,815	6,958	1,048	45,502	2,470	2,531		61,143	158,608
251,398	38,178	117	5,079	77,144	79,055		175,376	1,049,381
25,030	3,801			1,648	1,689		7,562	44,188
15,386	2,337	174	7,531	776	795		12,382	55,580

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 0.2120	No. of Employees	Base x 11.4902
AAA	ASR	Assessor	3,703	785	203	2,334
AAA	AWM	Agriculture/Weights & Measures	2,600	551	67	769
AAA	BDF	Board of Supervisors (all districts)	2,368	502	71	808
AAA	CBD	Clerk of the Board	1,754	372	14	166
AAA	CCM	County Museum	4,978	1,055	61	705
AAA	CCP	Regional Parks	27,248	5,777	205	2,358
AAA	CCS	California Children's Services	1,296	275	154	1,768
AAA	CTN	Trial Courts - State Ineligible Costs	16	3		
AAA	DAT	District Attorney	11,204	2,375	536	6,153
AAA	DCS	HSS - Child Support Services	5,658	1,200	436	5,005
AAA	DPA	Human Services System	64,934	13,767	3,781	43,441
AAA	EDF	Economic Development Function	11,386	2,414	55	629
AAA	EMC	Emergency Medical Care Costs	312	66		
AAA	FLP	Family Law Program	590	125		
AAA	FMH	Facilities Management - Home Repair	1,802	382	7	80
AAA	GJY	Grand Jury	2,196	466		
AAA	HCC	Health Care Costs	1,606	340	20	227
AAA	IDC	Indigent Defense	3,798	805		
AAA	LIT	Litigation Proceeds and Uses	262	56		
AAA	LNJ	Law and Justice Group	722	153	1	11
AAA	LUS	Land Use Services Department	15,308	3,245	180	2,072
AAA	MLH	Behavioral Health	49,774	10,553	813	9,342
AAA	OCH	HRD - Employee Health and Wellness	1,074	228	18	212
AAA	PBD	Public Defender	11,877	2,518	261	2,995
AAA	PGD	Public Guardian	1,178	250	27	306
AAA	PHL	Public Health	29,878	6,334	777	8,925
AAA	PRB	Probation	33,275	7,055	1,176	13,518
AAA	ROV	Registrar of Voters	36,872	7,817	38	432
AAA	SCL	County Schools	12	3		
AAA	SHR	Sheriff	414,543	87,887	3,650	41,938
AAA	SVR	Surveyor	1,528	324	37	429
AAA	TRC	Trial Court Funding	418	89		
AAA	TTC	Treasurer -Tax Collector	75,895	16,091	170	1,958
AAA	VAF	Veterans Affairs	654	139	17	200

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 0.1519	Audit Division Actual Hours	Base x 43.4060	No. of Payroll Warrants	Base x 1.0248			
22,810	3,464	39	1,693	5,454	5,589		13,865	80,847
5,703	866	8	347	1,782	1,826		4,360	25,856
23,624	3,588	50	2,149	1,906	1,953		9,000	48,447
5,675	862			392	402		1,801	10,526
15,339	2,329	1,170	50,796	1,477	1,514		56,399	219,212
46,204	7,017	480	20,846	5,122	5,249		41,246	196,515
3,878	589	28	1,194	4,092	4,193		8,019	47,514
167	25						29	160
81,700	12,407	78	3,397	14,469	14,827		39,160	229,811
80,354	12,203	18	781	11,721	12,011		31,200	187,075
269,392	40,910	2	76	101,434	103,947	1,907	204,047	1,265,443
29,514	4,482	100	4,373	1,514	1,552		13,450	68,469
323	49						115	641
806	122			10	10		258	1,444
2,650	402			193	198		1,062	6,151
2,452	372			2	2		840	4,676
6,733	1,022			526	539		2,129	12,524
4,004	608						1,413	7,864
304	46						102	566
1,878	285			27	28		477	2,694
38,992	5,921			4,800	4,919		16,158	96,027
235,227	35,722	38	1,660	21,878	22,420		79,697	468,355
7,437	1,129			480	492		2,061	12,096
35,069	5,326			7,031	7,205		18,044	109,295
4,155	631			725	743		1,929	11,651
90,529	13,748	370	16,060	20,809	21,325		66,392	365,249
132,420	20,110	207	8,974	31,607	32,390		82,047	479,499
45,203	6,865	162	7,053	993	1,018		23,184	116,869
316	48	918	39,858			4,015	43,923	87,252
602,045	91,428	842	36,570	89,752	91,976		349,798	1,993,246
9,139	1,388	105	4,558	1,007	1,032		7,730	35,638
1,676	255						343	1,913
125,411	19,045	1,084	47,047	4,540	4,652		88,793	410,497
3,480	528			477	489		1,356	8,152

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 0.2120	No. of Employees	Base x 11.4902
Other Operating Units						
(various)	(various)	Brd-Gov'd Fire Districts (summary)	88,936	18,855	1,046	12,026
(various)	(various)	Brd-Gov'd Special Districts (summary)	76,886	16,301	210	2,413
(various)	(various)	Redevelopment Agency - RDA	1,516	321	7	81
(various)	(various)	Self-Gov'd Special Districts (summary)	16,136	3,421		
(various)	RGP/RPR	EI Mirage Project				
AAF	OOA	Aging and Adult Services	8,598	1,823	97	1,115
CJV	CIP	Capital Projects - All Funds	8,632	1,830		
MPA	500	Mojave Desert AQMD (all funds)	10,418	2,209		
NFY	870	S A N B A G (all funds)	112	24	39	453
NGJ	875	Inland Library System (all funds)	38	8	4	46
NHY	890	L A F C O	2,096	444	6	69
NIA	900	Law Library	5,880	1,247		
PAB	RET	Board of Retirement - Admin	188	40	47	535
RFZ	097	Flood Control District (all zones)	14,748	3,127	161	1,850
RHH	498	IHSS Public Authority	1,552	329	22	257
RRC	903	Children & Families First Comm.	5,262	1,116		
RSC	HPS	Headstart/Preschool Services	32,804	6,955	614	7,052
SAA	TRA	Transportation (all funds)	32,599	6,911	388	4,462
SAC	JOB	Workforce Development (all funds)	15,434	3,272	74	853
SAP	CLB	County Library	42,024	8,910	386	4,434
SFH	CAO	Disaster Recovery Fund	128	27		
STD	905	Authority for the Handicapped	256	54		
All Other						
(various)	(various)	All Other	146,394	31,037	37	423
Totals			1,686,194	357,490	19,459	223,584

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 0.1519	Audit Division Actual Hours	Base x 43.4060	No.of Payroll Warrants	Base x 1.0248			
181,161	27,511	12	510	21,418	21,949		80,852	374,642
134,406	20,411	885	38,425	5,017	5,141		82,691	209,802
4,499	683			191	196		1,281	7,295
31,488	4,782	108	4,688	5,214	5,343		18,234	34,934
8	1						1	7
17,264	2,622			2,535	2,598		8,158	48,631
19,162	2,910						4,740	17,639
10,561	1,604						3,813	5,045
1,802	274			1,067	1,093		1,844	11,604
701	106	70	3,038	90	92		3,291	12,658
4,319	656			162	166		1,335	4,855
6,225	945						2,192	4,767
9,293	1,411			1,254	1,285		3,271	19,805
47,446	7,205			4,366	4,474		16,656	45,935
5,085	772			609	624		1,982	11,801
12,714	1,931			664	680		3,727	8,916
105,591	16,035	45	1,964	16,437	16,844		48,850	272,166
87,478	13,285	217	9,408	10,615	10,878		44,944	245,636
45,670	6,936	272	11,796	2,010	2,060		24,916	118,828
70,259	10,670	107	4,655	10,274	10,529		39,197	222,283
518	79						106	590
464	70	650	28,214				28,339	104,051
381,755	57,974	1,505	65,364	29,247	29,972		184,769	479,904
3,794,865	576,296	13,771	597,810	538,882	552,232	5,922	2,313,334	13,949,737

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	4	3,777,787
Equipment Use	5	1,915
Space Use	7	40,735
Utilities	8	35,861
TOTAL ALLOCABLE		3,856,298
NET ALLOCABLE		3,856,298

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0208	Less: Unallocated Costs	Less: Program Reimbursement
A&E Services - Actual Hours	3,777,787	3,856,298	0	588
TOTALS	3,777,787	3,856,298	0	588

Architecture & Engineering

2nd Allocation

Fund	Dept	Description	Amount
AAA	ACR	Auditor/Controller - Recorder	77,607
AAA	ANE	Architecture & Engineering	0
AAA	CAO	County Administrative Office	6,870
AAA	CCL	County Counsel	234,390
AAA	FMC	Facilities Management - Custodial	21,930
AAA	FMG	Facilities Management - Grounds	14,729
AAA	FMM	Facilities Management - Maintenance	33,933
AAA	HRD/UNI	Human Resources	13,992
AAA	PSG	Public Services Group	73,432
AAA	PUR	Purchasing	2,334
AAA	RPR/RNT	Real Estate Services/Rent	0
AAA	SDD	IS - Systems Development	35,054
TOTAL ALLOCABLE			514,271

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.1361	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
3,855,710	514,271	514,271	Actual Hours
3,855,710	514,271	514,271	

Architecture & Engineering AAA-ANE (1st Allocation)

Fund	Dept		Actual Hours		Credits	Total
			Actual Hours	Allocation: Base x 128.6180		
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	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	872	112,155	89,566	22,589

Architecture & Engineering AAA-ANE (1st Allocation)

Fund	Dept	Actual Hours		Credits	Total
		Actual Hours	Allocation: Base x 128.6180		
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			0
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	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

Other Operating Units

Architecture & Engineering AAA-ANE (1st Allocation)

Fund	Dept		Actual Hours		Credits	Total
			Base: Actual Hours	Allocation: Base x 128.6180		
(various)	(various)	Brd-Gov'd Fire Districts (summary)				0
(various)	(various)	Brd-Gov'd Special Districts (summary)	10	1,286		1,286
(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	29,096	3,742,268	3,071,929	670,339
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				0
SFH	CAO	Disaster Recovery Fund				0
STD	905	Authority for the Handicapped				0
All Other						
(various)	(various)	All Other				0
Totals			29,978	3,855,710	3,161,495	694,215

Architecture & Engineering AAA-ANE (2nd Allocation)

Fund	Dept		Actual Hours		Total	Total Allocation
			Base: Actual Hours	Allocation: Base x 17.1549		
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	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	872	14,959	14,959	37,548

Architecture & Engineering AAA-ANE (2nd Allocation)

Fund	Dept	Actual Hours		Total	Total Allocation
		Base: Actual Hours	Allocation: Base x 17.1549		
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		0	0
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	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

Other Operating Units

Architecture & Engineering AAA-ANE (2nd Allocation)

Fund	Dept		Actual Hours		Total	Total Allocation
			Base: Actual Hours	Allocation: Base x 17.1549		
(various)	(various)	Brd-Gov'd Fire Districts (summary)			0	0
(various)	(various)	Brd-Gov'd Special Districts (summary)	10	172	172	1,458
(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	29,096	499,140	499,140	1,169,480
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	0
SFH	CAO	Disaster Recovery Fund			0	0
STD	905	Authority for the Handicapped			0	0
All Other						
(various)	(various)	All Other			0	0
Totals			29,978	514,271	514,271	1,208,485

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.

Beginning in fiscal year 2009-2010, the Public Services Group (AAA-PSG) will be consolidated with the County Administrative Office.

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	5,034,554
Equipment Use	5	5,463
Space Use	7	59,139
Utilities	8	52,073
TOTAL ALLOCABLE		5,151,229
REVENUE		
Miscellaneous Revenue		2,000
		2,000
NET ALLOCABLE		5,149,229

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0228	Less: Unallocated Costs	Less: Program Reimbursement
County Administration	450,019	460,269	460,269	0
Bdgt. & Admin. Supp. Svcs	4,584,535	4,688,960	0	6,575
TOTALS	5,034,554	5,149,229	460,269	6,575

County Administrative Office

2nd Allocation

Fund	Dept	Description	Amount
AAA	ACR	Auditor/Controller - Recorder	113,403
AAA	ANE	Architecture & Engineering	0
AAA	CAO	County Administrative Office	5,837
AAA	CCL	County Counsel	315,401
AAA	FMC	Facilities Management - Custodial	31,187
AAA	FMG	Facilities Management - Grounds	21,383
AAA	FMM	Facilities Management - Maintenance	51,776
AAA	HRD/UNI	Human Resources	25,186
AAA	PSG	Public Services Group	0
AAA	PUR	Purchasing	6,128
AAA	RPR/RNT	Real Estate Services/Rent	70,242
AAA	SDD	IS - Systems Development	637,379
TOTAL ALLOCABLE			1,277,923

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.2538	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
0	114,228	0	Not Allocated
4,682,385	1,163,694	1,163,694	No.of County Emps.
4,682,385	1,277,923	1,163,694	

County Administrative Office AAA-CAO (1st Allocation)

		Bdgt. & Admin. Supp. Svcs				
Fund	Dept		Base:	Allocation:	Credits	Total
			No.of County Emps.	Base x 248.9826		
Central Support Service Units						
AAA	ACR	Auditor/Controller - Recorder	215	53,614		53,614
AAA	ANE	Architecture & Engineering	28	6,870		6,870
AAA	CAO	County Administrative Office	23	5,837		5,837
AAA	CCL	County Counsel	75	18,738		18,738
AAA	FMC	Facilities Management - Custodial	49	12,314		12,314
AAA	FMG	Facilities Management - Grounds	23	5,840		5,840
AAA	FMM	Facilities Management - Maintenance	59	14,785		14,785
AAA	HRD/UNI	Human Resources	133	33,059		33,059
AAA	PUR	Purchasing	17	4,343		4,343
AAA	RPR/RNT	Real Estate Services/Rent	21	5,136		5,136
AAA	SDD	IS - Systems Development	100	24,889		24,889
Administrative Groups						
AAA	PSG	Public Services Group	8	1,937		1,937
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	17	4,140		4,140
IAJ	(various)	IS - Computer Operations	128	31,768		31,768
IAM	(various)	IS - Network Services	98	24,612		24,612
IAV	PUR	Central Stores	3	784		784
IAY	PUR	Mail Services	27	6,759		6,759
IBA	VHS	Fleet Mgmt - Motor Pool	4	996		996
IBP	RMG	Risk Management (all funds)	68	16,811		16,811
ICB	VHS	Fleet Mgmt - Garage/Warehouse	81	20,158		20,158
Enterprise Funds						
EAA	SWM	Solid Waste Management (all funds)	91	22,768		22,768
EAD	MCR	Arrowhead Regional Medical Center (all funds)	2,940	731,889		731,889
General Fund Operating Units						
AAA	ADS	Behavioral Health - Alcohol & Drug Services	60	14,838		14,838
AAA	APT	Airports Administration	29	7,147		7,147

County Administrative Office AAA-CAO (1st Allocation)

Bdgt. & Admin. Supp. Svcs

Fund	Dept		Base: Allocation:		Credits	Total
			No.of County Emps.	Base x 248.9826		
AAA	ASR	Assessor	203	50,580		50,580
AAA	AWM	Agriculture/Weights & Measures	67	16,673		16,673
AAA	BDF	Board of Supervisors (all districts)	71	17,512		17,512
AAA	CBD	Clerk of the Board	14	3,596		3,596
AAA	CCM	County Museum	61	15,280		15,280
AAA	CCP	Regional Parks	205	51,097		51,097
AAA	CCS	California Children's Services	154	38,306		38,306
AAA	CTN	Trial Courts - State Ineligible Costs				0
AAA	DAT	District Attorney	536	133,335		133,335
AAA	DCS	HSS - Child Support Services	436	108,446		108,446
AAA	DPA	Human Services System	3,781	941,320		941,320
AAA	EDF	Economic Development Function	55	13,639		13,639
AAA	EMC	Emergency Medical Care Costs				0
AAA	FLP	Family Law Program				0
AAA	FMH	Facilities Management - Home Repair	7	1,724		1,724
AAA	GJY	Grand Jury				0
AAA	HCC	Health Care Costs	20	5,090		5,090
AAA	IDC	Indigent Defense				0
AAA	LIT	Litigation Proceeds and Uses				0
AAA	LNJ	Law and Justice Group	1	249		249
AAA	LUS	Land Use Services Department	180	44,900		44,900
AAA	MLH	Behavioral Health	813	202,432		202,432
AAA	OCH	HRD - Employee Health and Wellness	18	4,592		4,592
AAA	PBD	Public Defender	261	64,892		64,892
AAA	PGD	Public Guardian	27	6,621		6,621
AAA	PHL	Public Health	777	193,386		193,386
AAA	PRB	Probation	1,176	292,933		292,933
AAA	ROV	Registrar of Voters	38	9,351		9,351
AAA	SCL	County Schools				0
AAA	SHR	Sheriff	3,650	908,759		908,759
AAA	SVR	Surveyor	37	9,295		9,295
AAA	TRC	Trial Court Funding				0
AAA	TTC	Treasurer -Tax Collector	170	42,438		42,438
AAA	VAF	Veterans Affairs	17	4,343		4,343

Other Operating Units

County Administrative Office AAA-CAO (1st Allocation)

		Bdgt. & Admin. Supp. Svcs			
		Base:	Allocation:		
Fund	Dept	No.of County Emps.	Base x 248.9826	Credits	Total
(various)	(various)				0
(various)	(various)				0
(various)	(various)	7	1,752		1,752
(various)	(various)				0
(various)	RGP/RPR				0
AAF	OOA	97	24,170		24,170
CJV	CIP				0
MPA	500				0
NFY	870				0
NGJ	875				0
NHY	890	6	1,494		1,494
NIA	900				0
PAB	RET				0
RFZ	097	161	40,086		40,086
RHH	498				0
RRC	903				0
RSC	HPS	614	152,802		152,802
SAA	TRA	388	96,688		96,688
SAC	JOB	74	18,480		18,480
SAP	CLB	386	96,089		96,089
SFH	CAO				0
STD	905				0
All Other					
(various)	(various)				0
Totals		18,805	4,682,385		4,682,385

County Administrative Office AAA-CAO (2nd Allocation)

		Bdgt. & Admin. Supp. Svcs				
Fund	Dept		Base:	Allocation:	Total	Total Allocation
			No.of County Emps.	Base x 64.4579		
Central Support Service Units						
AAA	ACR	Auditor/Controller - Recorder			0	53,614
AAA	ANE	Architecture & Engineering			0	6,870
AAA	CAO	County Administrative Office			0	5,837
AAA	CCL	County Counsel			0	18,738
AAA	FMC	Facilities Management - Custodial			0	12,314
AAA	FMG	Facilities Management - Grounds			0	5,840
AAA	FMM	Facilities Management - Maintenance			0	14,785
AAA	HRD/UNI	Human Resources			0	33,059
AAA	PUR	Purchasing			0	4,343
AAA	RPR/RNT	Real Estate Services/Rent			0	5,136
AAA	SDD	IS - Systems Development			0	24,889
Administrative Groups						
AAA	PSG	Public Services Group			0	1,937
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	17	1,072	1,072	5,212
IAJ	(various)	IS - Computer Operations	128	8,224	8,224	39,993
IAM	(various)	IS - Network Services	98	6,372	6,372	30,984
IAV	PUR	Central Stores	3	203	203	987
IAY	PUR	Mail Services	27	1,750	1,750	8,509
IBA	VHS	Fleet Mgmt - Motor Pool	4	258	258	1,254
IBP	RMG	Risk Management (all funds)	68	4,352	4,352	21,163
ICB	VHS	Fleet Mgmt - Garage/Warehouse	81	5,219	5,219	25,377
Enterprise Funds						
EAA	SWM	Solid Waste Management (all funds)	91	5,894	5,894	28,662
EAD	MCR	Arrowhead Regional Medical Center (all funds)	2,940	189,475	189,475	921,364
General Fund Operating Units						
AAA	ADS	Behavioral Health - Alcohol & Drug Services	60	3,841	3,841	18,679
AAA	APT	Airports Administration	29	1,850	1,850	8,997

County Administrative Office AAA-CAO (2nd Allocation)

		Bdgt. & Admin. Supp. Svcs				
Fund	Dept		Base: Allocation:		Total	Total Allocation
			No.of County Emps.	Base x 64.4579		
AAA	ASR	Assessor	203	13,095	13,095	63,675
AAA	AWM	Agriculture/Weights & Measures	67	4,316	4,316	20,989
AAA	BDF	Board of Supervisors (all districts)	71	4,534	4,534	22,045
AAA	CBD	Clerk of the Board	14	931	931	4,527
AAA	CCM	County Museum	61	3,956	3,956	19,236
AAA	CCP	Regional Parks	205	13,228	13,228	64,325
AAA	CCS	California Children's Services	154	9,917	9,917	48,223
AAA	CTN	Trial Courts - State Ineligible Costs			0	0
AAA	DAT	District Attorney	536	34,518	34,518	167,853
AAA	DCS	HSS - Child Support Services	436	28,075	28,075	136,521
AAA	DPA	Human Services System	3,781	243,694	243,694	1,185,014
AAA	EDF	Economic Development Function	55	3,531	3,531	17,170
AAA	EMC	Emergency Medical Care Costs			0	0
AAA	FLP	Family Law Program			0	0
AAA	FMH	Facilities Management - Home Repair	7	446	446	2,171
AAA	GJY	Grand Jury			0	0
AAA	HCC	Health Care Costs	20	1,318	1,318	6,408
AAA	IDC	Indigent Defense			0	0
AAA	LIT	Litigation Proceeds and Uses			0	0
AAA	LNJ	Law and Justice Group	1	64	64	313
AAA	LUS	Land Use Services Department	180	11,624	11,624	56,524
AAA	MLH	Behavioral Health	813	52,407	52,407	254,839
AAA	OCH	HRD - Employee Health and Wellness	18	1,189	1,189	5,781
AAA	PBD	Public Defender	261	16,800	16,800	81,692
AAA	PGD	Public Guardian	27	1,714	1,714	8,335
AAA	PHL	Public Health	777	50,065	50,065	243,450
AAA	PRB	Probation	1,176	75,836	75,836	368,769
AAA	ROV	Registrar of Voters	38	2,421	2,421	11,771
AAA	SCL	County Schools			0	0
AAA	SHR	Sheriff	3,650	235,264	235,264	1,144,023
AAA	SVR	Surveyor	37	2,406	2,406	11,702
AAA	TRC	Trial Court Funding			0	0
AAA	TTC	Treasurer -Tax Collector	170	10,986	10,986	53,424
AAA	VAF	Veterans Affairs	17	1,124	1,124	5,468

Other Operating Units

County Administrative Office AAA-CAO (2nd Allocation)

		Bdgt. & Admin. Supp. Svcs				
Fund	Dept		Base:	Allocation:	Total	Total Allocation
			No.of County Emps.	Base x 64.4579		
(various)	(various)	Brd-Gov'd Fire Districts (summary)			0	0
(various)	(various)	Brd-Gov'd Special Districts (summary)			0	0
(various)	(various)	Redevelopment Agency - RDA	7	454	454	2,206
(various)	(various)	Self-Gov'd Special Districts (summary)			0	0
(various)	RGP/RPR	El Mirage Project			0	0
AAF	OOA	Aging and Adult Services	97	6,257	6,257	30,427
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	387	387	1,881
NIA	900	Law Library			0	0
PAB	RET	Board of Retirement - Admin			0	0
RFZ	097	Flood Control District (all zones)	161	10,378	10,378	50,464
RHH	498	IHSS Public Authority			0	0
RRC	903	Children & Families First Comm.			0	0
RSC	HPS	Headstart/Preschool Services	614	39,558	39,558	192,360
SAA	TRA	Transportation (all funds)	388	25,031	25,031	121,719
SAC	JOB	Workforce Development (all funds)	74	4,784	4,784	23,264
SAP	CLB	County Library	386	24,876	24,876	120,965
SFH	CAO	Disaster Recovery Fund			0	0
STD	905	Authority for the Handicapped			0	0
All Other						
(various)	(various)	All Other			0	0
Totals			18,054	1,163,694	1,163,694	5,846,079

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	4	13,274,491
Equipment Use	5	5,424
Space Use	7	123,356
Utilities	8	108,597
TOTAL ALLOCABLE		13,511,867
NET ALLOCABLE		13,511,867

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0179	Less: Unallocated Costs	Less: Program Reimbursement
General Government	258,851	263,479	263,479	0
Legal Services	13,015,640	13,248,388	0	1,002,433
TOTALS	13,274,491	13,511,867	263,479	1,002,433

County Council

2nd Allocation

Fund	Dept	Description	Amount
AAA	ACR	Auditor/Controller - Recorder	28,971
AAA	ANE	Architecture & Engineering	0
AAA	CAO	County Administrative Office	18,738
AAA	CCL	County Council	1,906,194
AAA	FMC	Facilities Management - Custodial	65,877
AAA	FMG	Facilities Management - Grounds	44,603
AAA	FMM	Facilities Management - Maintenance	105,227
AAA	HRD/UNI	Human Resources	46,353
AAA	PSG	Public Services Group	0
AAA	PUR	Purchasing	7,441
AAA	RPR/RNT	Real Estate Services/Rent	2,668
AAA	SDD	IS - Systems Development	7,820
TOTAL ALLOCABLE			2,233,892

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.1683	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
0	43,561	0	Not Allocated
12,245,955	2,190,331	2,190,331	Actual Hours
12,245,955	2,233,892	2,190,331	

County Counsel AAA-CCL (1st Allocation)

			Legal Services			
			Base:	Allocation:		
Fund	Dept		Actual Hours	Base x 176.0346	Credits	Total
Central Support Service Units						
AAA	ACR	Auditor/Controller - Recorder	664	116,799	722	116,077
AAA	ANE	Architecture & Engineering	1,332	234,390		234,390
AAA	CAO	County Administrative Office	1,792	315,401		315,401
AAA	CCL	County Counsel	10,829	1,906,194		1,906,194
AAA	FMC	Facilities Management - Custodial	92	16,283		16,283
AAA	FMG	Facilities Management - Grounds				0
AAA	FMM	Facilities Management - Maintenance	92	16,283		16,283
AAA	HRD/UNI	Human Resources	882	155,183	29,155	126,028
AAA	PUR	Purchasing	228	40,092		40,092
AAA	RPR/RNT	Real Estate Services/Rent	552	97,127		97,127
AAA	SDD	IS - Systems Development	324	56,947		56,947
Administrative Groups						
AAA	PSG	Public Services Group	2	308		308
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services				0
IAJ	(various)	IS - Computer Operations				0
IAM	(various)	IS - Network Services	13	2,288	2,246	42
IAV	PUR	Central Stores				0
IAY	PUR	Mail Services				0
IBA	VHS	Fleet Mgmt - Motor Pool	44	7,746		7,746
IBP	RMG	Risk Management (all funds)	13,678	2,407,820	2,887,633	(479,813)
ICB	VHS	Fleet Mgmt - Garage/Warehouse				0
Enterprise Funds						
EAA	SWM	Solid Waste Management (all funds)	3,141	552,951	539,113	13,838
EAD	MCR	Arrowhead Regional Medical Center (all funds)	776	136,524	120,624	15,900
General Fund Operating Units						
AAA	ADS	Behavioral Health - Alcohol & Drug Services				0
AAA	APT	Airports Administration	438	77,103		77,103

County Counsel AAA-CCL (1st Allocation)

Legal Services

Base: Allocation:

Actual Hours Base x
176.0346

Fund	Dept		Actual Hours	Base x 176.0346	Credits	Total
AAA	ASR	Assessor	764	134,561		134,561
AAA	AWM	Agriculture/Weights & Measures	74	12,939		12,939
AAA	BDF	Board of Supervisors (all districts)	4,286	754,405		754,405
AAA	CBD	Clerk of the Board	106	18,748		18,748
AAA	CCM	County Museum	116	20,332		20,332
AAA	CCP	Regional Parks	738	129,905		129,905
AAA	CCS	California Children's Services			3,774	(3,774)
AAA	CTN	Trial Courts - State Ineligible Costs				0
AAA	DAT	District Attorney	433	76,161		76,161
AAA	DCS	HSS - Child Support Services	199	34,952	(42)	34,994
AAA	DPA	Human Services System	2,691	473,772	515,811	(42,039)
AAA	EDF	Economic Development Function	193	34,063	30,535	3,528
AAA	EMC	Emergency Medical Care Costs				0
AAA	FLP	Family Law Program				0
AAA	FMH	Facilities Management - Home Repair				0
AAA	GJY	Grand Jury	8	1,408		1,408
AAA	HCC	Health Care Costs	244	42,970	38,972	3,998
AAA	IDC	Indigent Defense			188	(188)
AAA	LIT	Litigation Proceeds and Uses				0
AAA	LNJ	Law and Justice Group	30	5,369		5,369
AAA	LUS	Land Use Services Department	5,120	901,244	332,983	568,261
AAA	MLH	Behavioral Health	1,494	262,934	279,619	(16,685)
AAA	OCH	HRD - Employee Health and Wellness				0
AAA	PBD	Public Defender	918	161,521		161,521
AAA	PGD	Public Guardian	3	528		528
AAA	PHL	Public Health	1,059	186,491	176,249	10,242
AAA	PRB	Probation	721	126,947		126,947
AAA	ROV	Registrar of Voters	142	24,909		24,909
AAA	SCL	County Schools				0
AAA	SHR	Sheriff	5,234	921,423	592,900	328,523
AAA	SVR	Surveyor	13	2,288		2,288
AAA	TRC	Trial Court Funding				0
AAA	TTC	Treasurer -Tax Collector	1,962	345,380	310,023	35,357
AAA	VAF	Veterans Affairs	61	10,738		10,738

Other Operating Units

County Counsel AAA-CCL (1st Allocation)

		Legal Services				
		Base: Allocation:				
Fund	Dept	Actual Hours	Base x 176.0346	Credits	Total	
(various)	(various)	Brd-Gov'd Fire Districts (summary)	517	91,010	92,359	(1,349)
(various)	(various)	Brd-Gov'd Special Districts (summary)	795	140,053	157,092	(17,039)
(various)	(various)	Redevelopment Agency - RDA	119	20,904	22,280	(1,376)
(various)	(various)	Self-Gov'd Special Districts (summary)	125	21,960	27,649	(5,689)
(various)	RGP/RPR	El Mirage Project				0
AAF	OOA	Aging and Adult Services	380	66,928		66,928
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)	938	165,112	215,542	(50,430)
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)	1,250	219,955	222,124	(2,169)
RHH	498	IHSS Public Authority	42	7,305	7,598	(293)
RRC	903	Children & Families First Comm.	357	62,800		62,800
RSC	HPS	Headstart/Preschool Services	253	44,581		44,581
SAA	TRA	Transportation (all funds)	1,302	229,179	242,125	(12,946)
SAC	JOB	Workforce Development (all funds)	126	22,224	26,197	(3,973)
SAP	CLB	County Library	70	12,410	(298)	12,708
SFH	CAO	Disaster Recovery Fund				0
STD	905	Authority for the Handicapped				0
All Other						
(various)	(various)	All Other	1,807	318,103	201,976	116,127
		Totals	69,569	12,245,955	7,075,149	5,170,806

County Counsel AAA-CCL (2nd Allocation)

		Legal Services				
		Base:	Allocation:			
Fund	Dept	Actual Hours	Base x 41.5000		Total	Total Allocation
Central Support Service Units						
AAA	ACR	Auditor/Controller - Recorder			0	116,077
AAA	ANE	Architecture & Engineering			0	234,390
AAA	CAO	County Administrative Office			0	315,401
AAA	CCL	County Counsel			0	1,906,194
AAA	FMC	Facilities Management - Custodial			0	16,283
AAA	FMG	Facilities Management - Grounds			0	0
AAA	FMM	Facilities Management - Maintenance			0	16,283
AAA	HRD/UNI	Human Resources			0	126,028
AAA	PUR	Purchasing			0	40,092
AAA	RPR/RNT	Real Estate Services/Rent			0	97,127
AAA	SDD	IS - Systems Development			0	56,947
Administrative Groups						
AAA	PSG	Public Services Group			0	308
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services			0	0
IAJ	(various)	IS - Computer Operations			0	0
IAM	(various)	IS - Network Services	13	539	539	582
IAV	PUR	Central Stores			0	0
IAY	PUR	Mail Services			0	0
IBA	VHS	Fleet Mgmt - Motor Pool	44	1,826	1,826	9,572
IBP	RMG	Risk Management (all funds)	13,678	567,641	567,641	87,829
ICB	VHS	Fleet Mgmt - Garage/Warehouse			0	0
Enterprise Funds						
EAA	SWM	Solid Waste Management (all funds)	3,141	130,358	130,358	144,196
EAD	MCR	Arrowhead Regional Medical Center (all funds)	776	32,185	32,185	48,085
General Fund Operating Units						
AAA	ADS	Behavioral Health - Alcohol & Drug Services			0	0
AAA	APT	Airports Administration	438	18,177	18,177	95,280

County Counsel AAA-CCL (2nd Allocation)

Legal Services

Base: Allocation:

Actual
Hours Base x
41.5000

Fund	Dept		Actual Hours	Base x 41.5000	Total	Total Allocation
AAA	ASR	Assessor	764	31,723	31,723	166,283
AAA	AWM	Agriculture/Weights & Measures	74	3,050	3,050	15,989
AAA	BDF	Board of Supervisors (all districts)	4,286	177,850	177,850	932,255
AAA	CBD	Clerk of the Board	106	4,420	4,420	23,167
AAA	CCM	County Museum	116	4,793	4,793	25,125
AAA	CCP	Regional Parks	738	30,625	30,625	160,530
AAA	CCS	California Children's Services			0	(3,774)
AAA	CTN	Trial Courts - State Ineligible Costs			0	0
AAA	DAT	District Attorney	433	17,955	17,955	94,116
AAA	DCS	HSS - Child Support Services	199	8,240	8,240	43,233
AAA	DPA	Human Services System	2,691	111,691	111,691	69,653
AAA	EDF	Economic Development Function	193	8,030	8,030	11,558
AAA	EMC	Emergency Medical Care Costs			0	0
AAA	FLP	Family Law Program			0	0
AAA	FMH	Facilities Management - Home Repair			0	0
AAA	GJY	Grand Jury	8	332	332	1,740
AAA	HCC	Health Care Costs	244	10,130	10,130	14,128
AAA	IDC	Indigent Defense			0	(188)
AAA	LIT	Litigation Proceeds and Uses			0	0
AAA	LNJ	Law and Justice Group	30	1,266	1,266	6,635
AAA	LUS	Land Use Services Department	5,120	212,467	212,467	780,729
AAA	MLH	Behavioral Health	1,494	61,986	61,986	45,301
AAA	OCH	HRD - Employee Health and Wellness			0	0
AAA	PBD	Public Defender	918	38,078	38,078	199,599
AAA	PGD	Public Guardian	3	124	124	653
AAA	PHL	Public Health	1,059	43,965	43,965	54,207
AAA	PRB	Probation	721	29,928	29,928	156,875
AAA	ROV	Registrar of Voters	142	5,872	5,872	30,781
AAA	SCL	County Schools			0	0
AAA	SHR	Sheriff	5,234	217,225	217,225	545,748
AAA	SVR	Surveyor	13	539	539	2,828
AAA	TRC	Trial Court Funding			0	0
AAA	TTC	Treasurer -Tax Collector	1,962	81,423	81,423	116,780
AAA	VAF	Veterans Affairs	61	2,531	2,531	13,270

Other Operating Units

County Counsel AAA-CCL (2nd Allocation)

Legal Services

Base: Allocation:

Actual Hours Base x
41.5000

Fund	Dept		Actual Hours	Base x 41.5000	Total	Total Allocation
(various)	(various)	Brd-Gov'd Fire Districts (summary)	517	21,455	21,455	20,106
(various)	(various)	Brd-Gov'd Special Districts (summary)	795	33,017	33,017	15,978
(various)	(various)	Redevelopment Agency - RDA	119	4,928	4,928	3,552
(various)	(various)	Self-Gov'd Special Districts (summary)	125	5,177	5,177	(512)
(various)	RGP/RPR	El Mirage Project			0	0
AAF	OOA	Aging and Adult Services	380	15,778	15,778	82,707
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)	938	38,925	38,925	(11,505)
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)	1,250	51,854	51,854	49,685
RHH	498	IHSS Public Authority	42	1,722	1,722	1,430
RRC	903	Children & Families First Comm.	357	14,805	14,805	77,605
RSC	HPS	Headstart/Preschool Services	253	10,510	10,510	55,091
SAA	TRA	Transportation (all funds)	1,302	54,029	54,029	41,083
SAC	JOB	Workforce Development (all funds)	126	5,239	5,239	1,267
SAP	CLB	County Library	70	2,926	2,926	15,634
SFH	CAO	Disaster Recovery Fund			0	0
STD	905	Authority for the Handicapped			0	0
All Other						
(various)	(various)	All Other	1,807	74,993	74,993	191,120
Totals			52,780	2,190,331	2,190,331	7,361,137

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	4,623,735
Equipment Use	5	191
Space Use	7	14,209
Utilities	8	64,233
TOTAL ALLOCABLE		4,702,368
NET ALLOCABLE		4,702,368

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0170	Less: Unallocated Costs	Less: Program Reimbursement
Custodial Services	4,623,735	4,702,368	0	0
TOTALS	4,623,735	4,702,368	0	0

Facilities Management - Custodial

2nd Allocation

Fund	Dept	Description	Amount
AAA	ACR	Auditor/Controller - Recorder	31,051
AAA	ANE	Architecture & Engineering	0
AAA	CAO	County Administrative Office	12,314
AAA	CCL	County Counsel	16,283
AAA	FMC	Facilities Management - Custodial	14,038
AAA	FMG	Facilities Management - Grounds	16,387
AAA	FMM	Facilities Management - Maintenance	42,086
AAA	HRD/UNI	Human Resources	47,130
AAA	PSG	Public Services Group	18,095
AAA	PUR	Purchasing	6,784
AAA	RPR/RNT	Real Estate Services/Rent	0
AAA	SDD	IS - Systems Development	23,705
TOTAL ALLOCABLE			227,873

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.0493	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
4,702,368	227,873	227,873	Contracts and Job Costs
4,702,368	227,873	227,873	

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

		Custodial Services				
		Base:	Allocation:			
Fund	Dept	Job Costs	Base x 0.8146	Credits	Total	
Central Support Service Units						
AAA	ACR	Auditor/Controller - Recorder	122,795	100,023	101,918	(1,895)
AAA	ANE	Architecture & Engineering	26,923	21,930		21,930
AAA	CAO	County Administrative Office	42,640	34,733	3,546	31,187
AAA	CCL	County Counsel	84,399	68,748	2,871	65,877
AAA	FMC	Facilities Management - Custodial	17,234	14,038		14,038
AAA	FMG	Facilities Management - Grounds	8,242	6,714		6,714
AAA	FMM	Facilities Management - Maintenance	22,854	18,616		18,616
AAA	HRD/UNI	Human Resources	65,106	53,033	994	52,039
AAA	PUR	Purchasing	8,494	6,919	454	6,465
AAA	RPR/RNT	Real Estate Services/Rent	5,505	4,484	1,055	3,429
AAA	SDD	IS - Systems Development				0
Administrative Groups						
AAA	PSG	Public Services Group	5,005	4,077		4,077
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	11,615	9,461	160	9,301
IAJ	(various)	IS - Computer Operations	158,172	128,840	140,047	(11,207)
IAM	(various)	IS - Network Services	5,058	4,120	986	3,134
IAV	PUR	Central Stores	13,318	10,848		10,848
IAY	PUR	Mail Services	3,777	3,077		3,077
IBA	VHS	Fleet Mgmt - Motor Pool				0
IBP	RMG	Risk Management (all funds)	1,209	985	795	190
ICB	VHS	Fleet Mgmt - Garage/Warehouse	65	53	65	(12)
Enterprise Funds						
EAA	SWM	Solid Waste Management (all funds)	15,033	12,245	15,100	(2,855)
EAD	MCR	Arrowhead Regional Medical Center (all funds)				0
General Fund Operating Units						
AAA	ADS	Behavioral Health - Alcohol & Drug Services	88	72	88	(16)
AAA	APT	Airports Administration	3,930	3,201	80	3,121

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

Custodial Services

Base: Allocation:

Job Costs Base x
0.8146

Fund	Dept		Job Costs	Base x 0.8146	Credits	Total
AAA	ASR	Assessor	74,071	60,335	1,560	58,775
AAA	AWM	Agriculture/Weights & Measures	13,590	11,070	6,480	4,590
AAA	BDF	Board of Supervisors (all districts)	84,554	68,875	8,903	59,972
AAA	CBD	Clerk of the Board	13,578	11,060		11,060
AAA	CCM	County Museum	67,725	55,166	4,648	50,518
AAA	CCP	Regional Parks	4,381	3,569	275	3,294
AAA	CCS	California Children's Services				0
AAA	CTN	Trial Courts - State Ineligible Costs				0
AAA	DAT	District Attorney	160,648	130,857	39,995	90,862
AAA	DCS	HSS - Child Support Services				0
AAA	DPA	Human Services System	124,167	101,141	119,978	(18,837)
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	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	79,100	64,431	(270)	64,701
AAA	MLH	Behavioral Health	178,229	145,178	169,853	(24,675)
AAA	OCH	HRD - Employee Health and Wellness				0
AAA	PBD	Public Defender	80,870	65,873	28,580	37,293
AAA	PGD	Public Guardian	20,210	16,462	832	15,630
AAA	PHL	Public Health	271,645	221,270	49,674	171,596
AAA	PRB	Probation	335,720	273,463	116,082	157,381
AAA	ROV	Registrar of Voters	31,360	25,544	3,379	22,165
AAA	SCL	County Schools				0
AAA	SHR	Sheriff	590,799	481,239	139,486	341,753
AAA	SVR	Surveyor	5,646	4,599		4,599
AAA	TRC	Trial Court Funding				0
AAA	TTC	Treasurer -Tax Collector	102,196	83,244	39,570	43,674
AAA	VAF	Veterans Affairs	10,532	8,579		8,579

Other Operating Units

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

Custodial Services

Base: Allocation:

Job Costs Base x
0.8146

Fund	Dept		Job Costs	Base x 0.8146	Credits	Total
(various)	(various)	Brd-Gov'd Fire Districts (summary)	35,178	28,654	10,693	17,961
(various)	(various)	Brd-Gov'd Special Districts (summary)	27,649	22,522	6,222	16,300
(various)	(various)	Redevelopment Agency - RDA				0
(various)	(various)	Self-Gov'd Special Districts (summary)			150	(150)
(various)	RGP/RPR	El Mirage Project				0
AAF	OOA	Aging and Adult Services				0
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)				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)	16,947	13,804	854	12,950
RHH	498	IHSS Public Authority				0
RRC	903	Children & Families First Comm.				0
RSC	HPS	Headstart/Preschool Services	34,680	28,249	30,061	(1,812)
SAA	TRA	Transportation (all funds)	173,150	141,041	153,237	(12,196)
SAC	JOB	Workforce Development (all funds)				0
SAP	CLB	County Library	30,862	25,139	30,963	(5,824)
SFH	CAO	Disaster Recovery Fund				0
STD	905	Authority for the Handicapped				0
All Other						
(various)	(various)	All Other	2,583,968	2,104,789	1,177,998	926,791
Totals			5,772,917	4,702,368	2,407,362	2,295,006

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

		Custodial Services				
		Base: Allocation:				
Fund	Dept	Job Costs	Base x 0.0425	Total	Total Allocation	
Central Support Service Units						
AAA	ACR	Auditor/Controller - Recorder		0	(1,895)	
AAA	ANE	Architecture & Engineering		0	21,930	
AAA	CAO	County Administrative Office		0	31,187	
AAA	CCL	County Counsel		0	65,877	
AAA	FMC	Facilities Management - Custodial		0	14,038	
AAA	FMG	Facilities Management - Grounds		0	6,714	
AAA	FMM	Facilities Management - Maintenance		0	18,616	
AAA	HRD/UNI	Human Resources		0	52,039	
AAA	PUR	Purchasing		0	6,465	
AAA	RPR/RNT	Real Estate Services/Rent		0	3,429	
AAA	SDD	IS - Systems Development		0	0	
Administrative Groups						
AAA	PSG	Public Services Group		0	4,077	
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	11,615	493	9,795	
IAJ	(various)	IS - Computer Operations	158,172	6,720	(4,487)	
IAM	(various)	IS - Network Services	5,058	215	3,349	
IAV	PUR	Central Stores	13,318	566	11,414	
IAY	PUR	Mail Services	3,777	160	3,237	
IBA	VHS	Fleet Mgmt - Motor Pool		0	0	
IBP	RMG	Risk Management (all funds)	1,209	51	241	
ICB	VHS	Fleet Mgmt - Garage/Warehouse	65	3	(9)	
Enterprise Funds						
EAA	SWM	Solid Waste Management (all funds)	15,033	639	(2,216)	
EAD	MCR	Arrowhead Regional Medical Center (all funds)		0	0	
General Fund Operating Units						
AAA	ADS	Behavioral Health - Alcohol & Drug Services	88	4	(13)	
AAA	APT	Airports Administration	3,930	167	3,288	

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

Custodial Services

Base: Allocation:

Job Costs Base x
0.0425

Fund	Dept		Job Costs	Base x 0.0425	Total	Total Allocation
AAA	ASR	Assessor	74,071	3,147	3,147	61,922
AAA	AWM	Agriculture/Weights & Measures	13,590	577	577	5,167
AAA	BDF	Board of Supervisors (all districts)	84,554	3,592	3,592	63,564
AAA	CBD	Clerk of the Board	13,578	577	577	11,637
AAA	CCM	County Museum	67,725	2,877	2,877	53,395
AAA	CCP	Regional Parks	4,381	186	186	3,480
AAA	CCS	California Children's Services			0	0
AAA	CTN	Trial Courts - State Ineligible Costs			0	0
AAA	DAT	District Attorney	160,648	6,825	6,825	97,687
AAA	DCS	HSS - Child Support Services			0	0
AAA	DPA	Human Services System	124,167	5,275	5,275	(13,562)
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	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	79,100	3,360	3,360	68,061
AAA	MLH	Behavioral Health	178,229	7,572	7,572	(17,103)
AAA	OCH	HRD - Employee Health and Wellness			0	0
AAA	PBD	Public Defender	80,870	3,436	3,436	40,729
AAA	PGD	Public Guardian	20,210	859	859	16,489
AAA	PHL	Public Health	271,645	11,541	11,541	183,137
AAA	PRB	Probation	335,720	14,263	14,263	171,644
AAA	ROV	Registrar of Voters	31,360	1,332	1,332	23,498
AAA	SCL	County Schools			0	0
AAA	SHR	Sheriff	590,799	25,100	25,100	366,852
AAA	SVR	Surveyor	5,646	240	240	4,839
AAA	TRC	Trial Court Funding			0	0
AAA	TTC	Treasurer -Tax Collector	102,196	4,342	4,342	48,016
AAA	VAF	Veterans Affairs	10,532	447	447	9,026

Other Operating Units

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

		Custodial Services				
		Base: Allocation:				
Fund	Dept	Job Costs	Base x 0.0425	Total	Total Allocation	
(various)	(various)	Brd-Gov'd Fire Districts (summary)	35,178	1,495	1,495	19,456
(various)	(various)	Brd-Gov'd Special Districts (summary)	27,649	1,175	1,175	17,474
(various)	(various)	Redevelopment Agency - RDA			0	0
(various)	(various)	Self-Gov'd Special Districts (summary)			0	(150)
(various)	RGP/RPR	El 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)	16,947	720	720	13,670
RHH	498	IHSS Public Authority			0	0
RRC	903	Children & Families First Comm.			0	0
RSC	HPS	Headstart/Preschool Services	34,680	1,473	1,473	(339)
SAA	TRA	Transportation (all funds)	173,150	7,356	7,356	(4,840)
SAC	JOB	Workforce Development (all funds)			0	0
SAP	CLB	County Library	30,862	1,311	1,311	(4,513)
SFH	CAO	Disaster Recovery Fund			0	0
STD	905	Authority for the Handicapped			0	0
All Other						
(various)	(various)	All Other	2,583,968	109,778	109,778	1,036,568
Totals			5,363,720	227,873	227,873	2,522,879

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	4	2,052,334
Equipment Use	5	4,732
Space Use	7	6,795
Utilities	8	30,720
TOTAL ALLOCABLE		2,094,582
NET ALLOCABLE		2,094,582

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0206	Less: Unallocated Costs	Less: Program Reimbursement
Grounds Services	2,052,334	2,094,582	0	0
TOTALS	2,052,334	2,094,582	0	0

Facilities Management - Grounds

2nd Allocation

Fund	Dept	Description	Amount
AAA	ACR	Auditor/Controller - Recorder	16,312
AAA	ANE	Architecture & Engineering	0
AAA	CAO	County Administrative Office	5,840
AAA	CCL	County Counsel	0
AAA	FMC	Facilities Management - Custodial	6,714
AAA	FMG	Facilities Management - Grounds	7,837
AAA	FMM	Facilities Management - Maintenance	20,128
AAA	HRD/UNI	Human Resources	11,909
AAA	PSG	Public Services Group	7,544
AAA	PUR	Purchasing	1,751
AAA	RPR/RNT	Real Estate Services/Rent	0
AAA	SDD	IS - Systems Development	11,330
TOTAL ALLOCABLE			89,365

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.0435	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
2,094,582	89,365	89,365	Job Costs
2,094,582	89,365	89,365	

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

		Grounds Services				
		Base:	Allocation:			
Fund	Dept	Job Costs	Base x 1.1026	Credits	Total	
Central Support Service Units						
AAA	ACR	Auditor/Controller - Recorder	49,699	54,798	48,353	6,445
AAA	ANE	Architecture & Engineering	13,358	14,729		14,729
AAA	CAO	County Administrative Office	19,393	21,383		21,383
AAA	CCL	County Counsel	40,452	44,603		44,603
AAA	FMC	Facilities Management - Custodial	14,862	16,387		16,387
AAA	FMG	Facilities Management - Grounds	7,108	7,837		7,837
AAA	FMM	Facilities Management - Maintenance	19,708	21,730		21,730
AAA	HRD/UNI	Human Resources	10,679	11,774		11,774
AAA	PUR	Purchasing	2,033	2,242		2,242
AAA	RPR/RNT	Real Estate Services/Rent				0
AAA	SDD	IS - Systems Development				0
Administrative Groups						
AAA	PSG	Public Services Group	2,483	2,738		2,738
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	3,200	3,528		3,528
IAJ	(various)	IS - Computer Operations	43,227	47,663	41,444	6,219
IAM	(various)	IS - Network Services	1,946	2,145		2,145
IAV	PUR	Central Stores	3,368	3,713		3,713
IAY	PUR	Mail Services	955	1,053		1,053
IBA	VHS	Fleet Mgmt - Motor Pool				0
IBP	RMG	Risk Management (all funds)	330	363		363
ICB	VHS	Fleet Mgmt - Garage/Warehouse	440	485	440	45
Enterprise Funds						
EAA	SWM	Solid Waste Management (all funds)	4,327	4,771	3,978	793
EAD	MCR	Arrowhead Regional Medical Center (all funds)	519,388	572,680	518,152	54,528
General Fund Operating Units						
AAA	ADS	Behavioral Health - Alcohol & Drug Services				0
AAA	APT	Airports Administration	570	629		629

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

Grounds Services

Base: Allocation:

Job Costs Base x
1.1026

Fund	Dept		Job Costs	Base x 1.1026	Credits	Total
AAA	ASR	Assessor	35,753	39,421		39,421
AAA	AWM	Agriculture/Weights & Measures	1,952	2,152		2,152
AAA	BDF	Board of Supervisors (all districts)	37,059	40,862	106	40,756
AAA	CBD	Clerk of the Board	6,737	7,428		7,428
AAA	CCM	County Museum	101,342	111,740	1,635	110,105
AAA	CCP	Regional Parks	1,038	1,145		1,145
AAA	CCS	California Children's Services				0
AAA	CTN	Trial Courts - State Ineligible Costs				0
AAA	DAT	District Attorney	45,348	50,001		50,001
AAA	DCS	HSS - Child Support Services				0
AAA	DPA	Human Services System	30,277	33,383	26,674	6,709
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	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	35,581	39,232		39,232
AAA	MLH	Behavioral Health	65,195	71,885	65,114	6,771
AAA	OCH	HRD - Employee Health and Wellness				0
AAA	PBD	Public Defender	30,682	33,830		33,830
AAA	PGD	Public Guardian	12,633	13,930		13,930
AAA	PHL	Public Health	98,782	108,917	7,624	101,293
AAA	PRB	Probation	219,091	241,570	146,281	95,289
AAA	ROV	Registrar of Voters	8,371	9,230		9,230
AAA	SCL	County Schools				0
AAA	SHR	Sheriff	67,127	74,015	36,537	37,478
AAA	SVR	Surveyor				0
AAA	TRC	Trial Court Funding				0
AAA	TTC	Treasurer -Tax Collector	22,155	24,429		24,429
AAA	VAF	Veterans Affairs	1,636	1,804		1,804

Other Operating Units

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

		Grounds Services				
		Base:	Allocation:			
Fund	Dept	Job Costs	Base x 1.1026	Credits	Total	
(various)	(various)	Brd-Gov'd Fire Districts (summary)	4,404	4,855	678	4,177
(various)	(various)	Brd-Gov'd Special Districts (summary)	3,531	3,893		3,893
(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	66,746	73,594	59,379	14,215
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	760	838	760	78
SAA	TRA	Transportation (all funds)	34,964	38,552	34,964	3,588
SAC	JOB	Workforce Development (all funds)				0
SAP	CLB	County Library	40,270	44,402	40,228	4,174
SFH	CAO	Disaster Recovery Fund				0
STD	905	Authority for the Handicapped				0
All Other						
(various)	(various)	All Other	170,706	188,221		188,221
Totals			1,899,666	2,094,582	1,032,347	1,062,235

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

		Grounds Services				
		Base:	Allocation:			
Fund	Dept	Job Costs	Base x 0.0520	Total	Total Allocation	
Central Support Service Units						
AAA	ACR	Auditor/Controller - Recorder		0		6,445
AAA	ANE	Architecture & Engineering		0		14,729
AAA	CAO	County Administrative Office		0		21,383
AAA	CCL	County Counsel		0		44,603
AAA	FMC	Facilities Management - Custodial		0		16,387
AAA	FMG	Facilities Management - Grounds		0		7,837
AAA	FMM	Facilities Management - Maintenance		0		21,730
AAA	HRD/UNI	Human Resources		0		11,774
AAA	PUR	Purchasing		0		2,242
AAA	RPR/RNT	Real Estate Services/Rent		0		0
AAA	SDD	IS - Systems Development		0		0
Administrative Groups						
AAA	PSG	Public Services Group		0		2,738
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	3,200	166	166	3,694
IAJ	(various)	IS - Computer Operations	43,227	2,246	2,246	8,465
IAM	(various)	IS - Network Services	1,946	101	101	2,247
IAV	PUR	Central Stores	3,368	175	175	3,888
IAY	PUR	Mail Services	955	50	50	1,103
IBA	VHS	Fleet Mgmt - Motor Pool			0	0
IBP	RMG	Risk Management (all funds)	330	17	17	381
ICB	VHS	Fleet Mgmt - Garage/Warehouse	440	23	23	67
Enterprise Funds						
EAA	SWM	Solid Waste Management (all funds)	4,327	225	225	1,018
EAD	MCR	Arrowhead Regional Medical Center (all funds)	519,388	26,987	26,987	81,515
General Fund Operating Units						
AAA	ADS	Behavioral Health - Alcohol & Drug Services			0	0
AAA	APT	Airports Administration	570	30	30	658

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

Grounds Services

Base: Allocation:

Job Costs Base x
0.0520

Fund	Dept		Job Costs	Base x 0.0520	Total	Total Allocation
AAA	ASR	Assessor	35,753	1,858	1,858	41,279
AAA	AWM	Agriculture/Weights & Measures	1,952	101	101	2,254
AAA	BDF	Board of Supervisors (all districts)	37,059	1,926	1,926	42,682
AAA	CBD	Clerk of the Board	6,737	350	350	7,779
AAA	CCM	County Museum	101,342	5,266	5,266	115,371
AAA	CCP	Regional Parks	1,038	54	54	1,199
AAA	CCS	California Children's Services			0	0
AAA	CTN	Trial Courts - State Ineligible Costs			0	0
AAA	DAT	District Attorney	45,348	2,356	2,356	52,357
AAA	DCS	HSS - Child Support Services			0	0
AAA	DPA	Human Services System	30,277	1,573	1,573	8,283
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	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	35,581	1,849	1,849	41,080
AAA	MLH	Behavioral Health	65,195	3,388	3,388	10,158
AAA	OCH	HRD - Employee Health and Wellness			0	0
AAA	PBD	Public Defender	30,682	1,594	1,594	35,424
AAA	PGD	Public Guardian	12,633	656	656	14,586
AAA	PHL	Public Health	98,782	5,133	5,133	106,426
AAA	PRB	Probation	219,091	11,384	11,384	106,673
AAA	ROV	Registrar of Voters	8,371	435	435	9,665
AAA	SCL	County Schools			0	0
AAA	SHR	Sheriff	67,127	3,488	3,488	40,966
AAA	SVR	Surveyor			0	0
AAA	TRC	Trial Court Funding			0	0
AAA	TTC	Treasurer -Tax Collector	22,155	1,151	1,151	25,580
AAA	VAF	Veterans Affairs	1,636	85	85	1,889

Other Operating Units

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

		Grounds Services				
		Base: Allocation:				
Fund	Dept	Job Costs	Base x 0.0520	Total	Total Allocation	
(various)	(various)	Brd-Gov'd Fire Districts (summary)	4,404	229	229	4,406
(various)	(various)	Brd-Gov'd Special Districts (summary)	3,531	183	183	4,077
(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	66,746	3,468	3,468	17,683
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	760	39	39	117
SAA	TRA	Transportation (all funds)	34,964	1,817	1,817	5,405
SAC	JOB	Workforce Development (all funds)			0	0
SAP	CLB	County Library	40,270	2,092	2,092	6,267
SFH	CAO	Disaster Recovery Fund			0	0
STD	905	Authority for the Handicapped			0	0
All Other						
(various)	(various)	All Other	170,706	8,870	8,870	197,091
Totals			1,719,891	89,365	89,365	1,151,600

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	4	8,856,075
Equipment Use	5	9,691
Space Use	7	18,842
Utilities	8	85,179
TOTAL ALLOCABLE		8,969,787
NET ALLOCABLE		8,969,787

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0128	Less: Unallocated Costs	Less: Program Reimbursement
Maintenance Services	8,856,075	8,969,787	0	12,145
TOTALS	8,856,075	8,969,787	0	12,145

Facilities Management - Maintenance

2nd Allocation

Fund	Dept	Description	Amount
AAA	ACR	Auditor/Controller - Recorder	59,344
AAA	ANE	Architecture & Engineering	0
AAA	CAO	County Administrative Office	14,785
AAA	CCL	County Counsel	16,283
AAA	FMC	Facilities Management - Custodial	18,616
AAA	FMG	Facilities Management - Grounds	21,730
AAA	FMM	Facilities Management - Maintenance	55,809
AAA	HRD/UNI	Human Resources	30,176
AAA	PSG	Public Services Group	21,468
AAA	PUR	Purchasing	32,024
AAA	RPR/RNT	Real Estate Services/Rent	0
AAA	SDD	IS - Systems Development	31,208
TOTAL ALLOCABLE			301,443

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.0340	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
8,957,642	301,443	301,443	Job Costs
8,957,642	301,443	301,443	

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

			Maintenance Services			
Fund	Dept		Base:	Allocation:	Credits	Total
			Job Costs	Base x 1.2259		
Central Support Service Units						
AAA	ACR	Auditor/Controller - Recorder	67,044	82,187	34,356	47,831
AAA	ANE	Architecture & Engineering	30,002	36,778	2,845	33,933
AAA	CAO	County Administrative Office	54,633	66,972	15,196	51,776
AAA	CCL	County Counsel	101,790	124,781	19,554	105,227
AAA	FMC	Facilities Management - Custodial	34,331	42,086		42,086
AAA	FMG	Facilities Management - Grounds	16,419	20,128		20,128
AAA	FMM	Facilities Management - Maintenance	45,526	55,809		55,809
AAA	HRD/UNI	Human Resources	101,776	124,764	20,030	104,734
AAA	PUR	Purchasing	6,622	8,118	301	7,817
AAA	RPR/RNT	Real Estate Services/Rent	8,091	9,919	1,359	8,560
AAA	SDD	IS - Systems Development	47,254	57,927	1,982	55,945
Administrative Groups						
AAA	PSG	Public Services Group	5,049	6,189		6,189
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	10,364	12,705	1,081	11,624
IAJ	(various)	IS - Computer Operations	125,941	154,387	90,856	63,531
IAM	(various)	IS - Network Services	115,665	141,790	102,618	39,172
IAV	PUR	Central Stores	10,653	13,059	183	12,876
IAY	PUR	Mail Services	2,969	3,640		3,640
IBA	VHS	Fleet Mgmt - Motor Pool	3,137	3,845	644	3,201
IBP	RMG	Risk Management (all funds)	15,129	18,546	7,413	11,133
ICB	VHS	Fleet Mgmt - Garage/Warehouse	23,375	28,654	3,945	24,709
Enterprise Funds						
EAA	SWM	Solid Waste Management (all funds)	33,568	41,150	24,026	17,124
EAD	MCR	Arrowhead Regional Medical Center (all funds)				0
General Fund Operating Units						
AAA	ADS	Behavioral Health - Alcohol & Drug Services	690	845		845
AAA	APT	Airports Administration	4,898	6,005	712	5,293

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

Maintenance Services

Fund	Dept		Base: Allocation:		Credits	Total
			Job Costs	Base x 1.2259		
AAA	ASR	Assessor	136,250	167,024	19,793	147,231
AAA	AWM	Agriculture/Weights & Measures	14,591	17,887	4,008	13,879
AAA	BDF	Board of Supervisors (all districts)	159,768	195,854	83,243	112,611
AAA	CBD	Clerk of the Board	14,850	18,204	1,154	17,050
AAA	CCM	County Museum	55,502	68,038	8,769	59,269
AAA	CCP	Regional Parks	4,037	4,949	10,539	(5,590)
AAA	CCS	California Children's Services				0
AAA	CTN	Trial Courts - State Ineligible Costs	14,183	17,387	14,183	3,204
AAA	DAT	District Attorney	134,119	164,412	8,810	155,602
AAA	DCS	HSS - Child Support Services	183	224	38	186
AAA	DPA	Human Services System	39,496	48,417	28,027	20,390
AAA	EDF	Economic Development Function	3,843	4,711	3,843	868
AAA	EMC	Emergency Medical Care Costs				0
AAA	FLP	Family Law Program				0
AAA	FMH	Facilities Management - Home Repair				0
AAA	GJY	Grand Jury	1,293	1,585		1,585
AAA	HCC	Health Care Costs	517	634	517	117
AAA	IDC	Indigent Defense				0
AAA	LIT	Litigation Proceeds and Uses				0
AAA	LNJ	Law and Justice Group			(131,835)	131,835
AAA	LUS	Land Use Services Department	86,686	106,265	2,136	104,129
AAA	MLH	Behavioral Health	94,701	116,090	64,294	51,796
AAA	OCH	HRD - Employee Health and Wellness	442	542	442	100
AAA	PBD	Public Defender	148,621	182,190	89,976	92,214
AAA	PGD	Public Guardian	15,414	18,896	5,146	13,750
AAA	PHL	Public Health	300,468	368,334	110,774	257,560
AAA	PRB	Probation	1,259,065	1,543,448	458,364	1,085,084
AAA	ROV	Registrar of Voters	41,134	50,425	17,343	33,082
AAA	SCL	County Schools	1,412	1,731		1,731
AAA	SHR	Sheriff	1,825,225	2,237,486	167,790	2,069,696
AAA	SVR	Surveyor	8,729	10,701		10,701
AAA	TRC	Trial Court Funding				0
AAA	TTC	Treasurer -Tax Collector	126,770	155,404	54,930	100,474
AAA	VAF	Veterans Affairs	13,626	16,704	244	16,460

Other Operating Units

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

		Maintenance Services				
Fund	Dept		Base: Allocation:		Credits	Total
			Job Costs	Base x 1.2259		
(various)	(various)	Brd-Gov'd Fire Districts (summary)	51,486	63,115	22,011	41,104
(various)	(various)	Brd-Gov'd Special Districts (summary)	34,190	41,913	7,123	34,790
(various)	(various)	Redevelopment Agency - RDA	11,508	14,107	10,344	3,763
(various)	(various)	Self-Gov'd Special Districts (summary)				0
(various)	RGP/RPR	El Mirage Project				0
AAF	OOA	Aging and Adult Services	850	1,042	761	281
CJV	CIP	Capital Projects - All Funds	818,092	1,002,873	1,701,408	(698,535)
MPA	500	Mojave Desert AQMD (all funds)				0
NFY	870	S A N B A G (all funds)	720	883	720	163
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)	36,176	44,347	8,901	35,446
RHH	498	IHSS Public Authority				0
RRC	903	Children & Families First Comm.				0
RSC	HPS	Headstart/Preschool Services	6,995	8,574	6,247	2,327
SAA	TRA	Transportation (all funds)	171,104	209,751	135,575	74,176
SAC	JOB	Workforce Development (all funds)	1,291	1,583	1,291	292
SAP	CLB	County Library	32,803	40,212	19,516	20,696
SFH	CAO	Disaster Recovery Fund				0
STD	905	Authority for the Handicapped				0
All Other						
(various)	(various)	All Other	776,114	951,414	176,655	774,759
Totals			7,307,180	8,957,642	3,440,181	5,517,461

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

Maintenance Services

Base: Allocation:

Job Costs Base x
0.0444

Fund	Dept			Total	Total Allocation	
Central Support Service Units						
AAA	ACR			0	47,831	
AAA	ANE			0	33,933	
AAA	CAO			0	51,776	
AAA	CCL			0	105,227	
AAA	FMC			0	42,086	
AAA	FMG			0	20,128	
AAA	FMM			0	55,809	
AAA	HRD/UNI			0	104,734	
AAA	PUR			0	7,817	
AAA	RPR/RNT			0	8,560	
AAA	SDD			0	55,945	
Administrative Groups						
AAA	PSG			0	6,189	
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	10,364	460	460	12,084
IAJ	(various)	IS - Computer Operations	125,941	5,592	5,592	69,123
IAM	(various)	IS - Network Services	115,665	5,136	5,136	44,308
IAV	PUR	Central Stores	10,653	473	473	13,350
IAY	PUR	Mail Services	2,969	132	132	3,772
IBA	VHS	Fleet Mgmt - Motor Pool	3,137	139	139	3,340
IBP	RMG	Risk Management (all funds)	15,129	672	672	11,805
ICB	VHS	Fleet Mgmt - Garage/Warehouse	23,375	1,038	1,038	25,747
Enterprise Funds						
EAA	SWM	Solid Waste Management (all funds)	33,568	1,491	1,491	18,615
EAD	MCR	Arrowhead Regional Medical Center (all funds)			0	0
General Fund Operating Units						
AAA	ADS	Behavioral Health - Alcohol & Drug Services	690	31	31	876
AAA	APT	Airports Administration	4,898	218	218	5,510

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

Base: Allocation:

Job Costs Base x
0.0444

Fund	Dept				Total	Total Allocation
AAA	ASR	Assessor	136,250	6,050	6,050	153,281
AAA	AWM	Agriculture/Weights & Measures	14,591	648	648	14,527
AAA	BDF	Board of Supervisors (all districts)	159,768	7,094	7,094	119,706
AAA	CBD	Clerk of the Board	14,850	659	659	17,709
AAA	CCM	County Museum	55,502	2,464	2,464	61,733
AAA	CCP	Regional Parks	4,037	179	179	(5,411)
AAA	CCS	California Children's Services			0	0
AAA	CTN	Trial Courts - State Ineligible Costs	14,183	630	630	3,833
AAA	DAT	District Attorney	134,119	5,955	5,955	161,558
AAA	DCS	HSS - Child Support Services	183	8	8	194
AAA	DPA	Human Services System	39,496	1,754	1,754	22,144
AAA	EDF	Economic Development Function	3,843	171	171	1,038
AAA	EMC	Emergency Medical Care Costs			0	0
AAA	FLP	Family Law Program			0	0
AAA	FMH	Facilities Management - Home Repair			0	0
AAA	GJY	Grand Jury	1,293	57	57	1,643
AAA	HCC	Health Care Costs	517	23	23	140
AAA	IDC	Indigent Defense			0	0
AAA	LIT	Litigation Proceeds and Uses			0	0
AAA	LNJ	Law and Justice Group			0	131,835
AAA	LUS	Land Use Services Department	86,686	3,849	3,849	107,978
AAA	MLH	Behavioral Health	94,701	4,205	4,205	56,002
AAA	OCH	HRD - Employee Health and Wellness	442	20	20	120
AAA	PBD	Public Defender	148,621	6,599	6,599	98,813
AAA	PGD	Public Guardian	15,414	684	684	14,434
AAA	PHL	Public Health	300,468	13,342	13,342	270,902
AAA	PRB	Probation	1,259,065	55,908	55,908	1,140,992
AAA	ROV	Registrar of Voters	41,134	1,827	1,827	34,908
AAA	SCL	County Schools	1,412	63	63	1,794
AAA	SHR	Sheriff	1,825,225	81,047	81,047	2,150,744
AAA	SVR	Surveyor	8,729	388	388	11,089
AAA	TRC	Trial Court Funding			0	0
AAA	TTC	Treasurer -Tax Collector	126,770	5,629	5,629	106,103
AAA	VAF	Veterans Affairs	13,626	605	605	17,065

Other Operating Units

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

Maintenance Services						
Fund	Dept		Base: Allocation:		Total	Total Allocation
			Job Costs	Base x 0.0444		
(various)	(various)	Brd-Gov'd Fire Districts (summary)	51,486	2,286	2,286	43,390
(various)	(various)	Brd-Gov'd Special Districts (summary)	34,190	1,518	1,518	36,308
(various)	(various)	Redevelopment Agency - RDA	11,508	511	511	4,274
(various)	(various)	Self-Gov'd Special Districts (summary)			0	0
(various)	RGP/RPR	El Mirage Project			0	0
AAF	OOA	Aging and Adult Services	850	38	38	319
CJV	CIP	Capital Projects - All Funds	818,092	36,327	36,327	(662,208)
MPA	500	Mojave Desert AQMD (all funds)			0	0
NFY	870	S A N B A G (all funds)	720	32	32	195
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)	36,176	1,606	1,606	37,053
RHH	498	IHSS Public Authority			0	0
RRC	903	Children & Families First Comm.			0	0
RSC	HPS	Headstart/Preschool Services	6,995	311	311	2,638
SAA	TRA	Transportation (all funds)	171,104	7,598	7,598	81,774
SAC	JOB	Workforce Development (all funds)	1,291	57	57	349
SAP	CLB	County Library	32,803	1,457	1,457	22,152
SFH	CAO	Disaster Recovery Fund			0	0
STD	905	Authority for the Handicapped			0	0
All Other						
(various)	(various)	All Other	776,114	34,463	34,463	809,221
Totals			6,788,643	301,443	301,443	5,818,904

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	4	19,546,795
Equipment Use	5	798
Space Use	7	53,035
Utilities	8	103,596
TOTAL ALLOCABLE		19,704,224
REVENUE		
Miscellaneous Revenue		11,280
		11,280
NET ALLOCABLE		19,692,944

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0075	Less: Unallocated Costs	Less: Program Reimbursement
Personnel Services	7,550,083	7,607,002	0	352,640
Employee Benefits	7,759,324	7,817,821	0	5,314,041
Unemployment Insurance	3,298,941	3,323,811	0	0
Civil Service Commission	143,798	144,882	0	23,884
Commuter Services	633,916	638,695	638,695	0
HRD Admin. Support - OCH	160,734	160,734	160,734	0
TOTALS	19,546,795	19,692,944	799,429	5,690,565

Human Resources

2nd Allocation

Fund	Dept	Description	Amount
AAA	ACR	Auditor/Controller - Recorder	91,529
AAA	ANE	Architecture & Engineering	0
AAA	CAO	County Administrative Office	33,059
AAA	CCL	County Counsel	126,028
AAA	FMC	Facilities Management - Custodial	52,039
AAA	FMG	Facilities Management - Grounds	11,774
AAA	FMM	Facilities Management - Maintenance	104,734
AAA	HRD/UNI	Human Resources	75,541
AAA	PSG	Public Services Group	0
AAA	PUR	Purchasing	3,356
AAA	RPR/RNT	Real Estate Services/Rent	0
AAA	SDD	IS - Systems Development	862,869
TOTAL ALLOCABLE			1,360,930

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.0702	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
7,254,362	530,027	530,027	No. of Emps. Served
2,503,780	544,716	544,716	No. of Emps. Covered
3,323,811	231,591	231,591	UI Costs
120,998	10,095	10,095	No. of CSC-covered emps.
0	44,502	0	Not Allocated
0	0	0	Not Allocated
13,202,951	1,360,930	1,316,429	

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

Fund	Dept		Civil Service Comm		Employee Benefits	
			No. of CSC- covered emps.	Base: Allocation: Base x 7.5007	No. of Emps. Covered	Base: Allocation: Base x 115.8637
Central Support Service Units						
AAA	ACR	Auditor/Controller - Recorder	212	1,591	215	24,949
AAA	ANE	Architecture & Engineering	23	174	28	3,197
AAA	CAO	County Administrative Office	22	162	23	2,716
AAA	CCL	County Counsel	71	534	75	8,720
AAA	FMC	Facilities Management - Custodial	48	361	49	5,730
AAA	FMG	Facilities Management - Grounds	22	162	23	2,718
AAA	FMM	Facilities Management - Maintenance	58	438	59	6,880
AAA	HRD/UNI	Human Resources	133	996	133	15,384
AAA	PUR	Purchasing	17	131	17	2,021
AAA	RPR/RNT	Real Estate Services/Rent	20	152	21	2,390
AAA	SDD	IS - Systems Development	100	750	100	11,582
Administrative Groups						
AAA	PSG	Public Services Group	8	58	8	901
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	17	125	17	1,927
IAJ	(various)	IS - Computer Operations	126	936	128	14,783
IAM	(various)	IS - Network Services	92	694	98	11,453
IAV	PUR	Central Stores	3	24	3	365
IAY	PUR	Mail Services	27	204	27	3,145
IBA	VHS	Fleet Mgmt - Motor Pool	4	30	4	463
IBP	RMG	Risk Management (all funds)	68	506	68	7,823
ICB	VHS	Fleet Mgmt - Garage/Warehouse	81	607	81	9,381
Enterprise Funds						
EAA	SWM	Solid Waste Management (all funds)	90	673	91	10,595
EAD	MCR	Arrowhead Regional Medical Center (all funds)	2,215	16,614	2,940	340,583
General Fund Operating Units						
AAA	ADS	Behavioral Health - Alcohol & Drug Services	58	432	60	6,905
AAA	APT	Airports Administration	29	215	29	3,326

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

Personnel Svcs		Unemployment Ins		Credits	Total
Base:	Allocation:	Base:	Allocation:		
No. of Emps. Served	Base x 384.9156	UI Costs	Base x 1.1354		
215	82,885	21,436	24,338	155,900	(22,137)
28	10,621				13,992
23	9,024	11,700	13,284		25,186
75	28,968	7,161	8,130		46,353
49	19,037	19,379	22,002		47,130
23	9,029				11,909
59	22,857				30,176
133	51,108	7,093	8,053		75,541
17	6,715				8,867
21	7,941				10,483
100	38,477	9,317	10,578	49,997	11,390
8	2,994				3,953
17	6,401				8,453
128	49,112	3,919	4,450	61,595	7,686
98	38,050	8,415	9,554	45,408	14,343
3	1,212				1,600
27	10,450	1,402	1,592		15,391
4	1,540				2,033
68	25,989			14,400	19,918
81	31,164	7,723	8,768		49,920
91	35,198	6,461	7,336		53,802
2,940	1,131,467	207,925	236,071	418,200	1,306,535
60	22,938	7,693	8,734		39,009
29	11,049	3,442	3,908		18,497

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

Fund	Dept		Civil Service Comm		Employee Benefits	
			No. of CSC- covered emps.	Base: Allocation: Base x 7.5007	No. of Emps. Covered	Base: Allocation: Base x 115.8637
AAA	ASR	Assessor	200	1,500	203	23,537
AAA	AWM	Agriculture/Weights & Measures	66	493	67	7,759
AAA	BDF	Board of Supervisors (all districts)	21	160	71	8,149
AAA	CBD	Clerk of the Board	13	101	14	1,674
AAA	CCM	County Museum	36	272	61	7,111
AAA	CCP	Regional Parks	75	564	205	23,778
AAA	CCS	California Children's Services	154	1,154	154	17,826
AAA	CTN	Trial Courts - State Ineligible Costs				
AAA	DAT	District Attorney	533	4,000	536	62,047
AAA	DCS	HSS - Child Support Services	431	3,235	436	50,465
AAA	DPA	Human Services System	3,395	25,464	3,781	438,042
AAA	EDF	Economic Development Function	52	386	55	6,347
AAA	EMC	Emergency Medical Care Costs				
AAA	FLP	Family Law Program				
AAA	FMH	Facilities Management - Home Repair	7	52	7	802
AAA	GJY	Grand Jury				
AAA	HCC	Health Care Costs	17	126	20	2,369
AAA	IDC	Indigent Defense				
AAA	LIT	Litigation Proceeds and Uses				
AAA	LNJ	Law and Justice Group	1	8	1	116
AAA	LUS	Land Use Services Department	178	1,338	180	20,894
AAA	MLH	Behavioral Health	756	5,667	813	94,201
AAA	OCH	HRD - Employee Health and Wellness	13	96	18	2,137
AAA	PBD	Public Defender	248	1,859	261	30,198
AAA	PGD	Public Guardian	27	199	27	3,081
AAA	PHL	Public Health	733	5,497	777	89,992
AAA	PRB	Probation	1,138	8,540	1,176	136,316
AAA	ROV	Registrar of Voters	34	258	38	4,351
AAA	SCL	County Schools				
AAA	SHR	Sheriff	3,202	24,019	3,650	422,890
AAA	SVR	Surveyor	34	255	37	4,326
AAA	TRC	Trial Court Funding				
AAA	TTC	Treasurer -Tax Collector	153	1,149	170	19,748
AAA	VAF	Veterans Affairs	17	131	17	2,021

Other Operating Units

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

Personnel Svcs		Unemployment Ins		Credits	Total
Base:	Allocation:	Base:	Allocation:		
No. of Emps. Served	Base x 384.9156	UI Costs	Base x 1.1354		
203	78,195	31,366	35,612		138,845
67	25,775	409	464		34,491
71	27,072	1,800	2,044		37,425
14	5,560	2,169	2,463		9,797
61	23,622	1,256	1,426		32,431
205	78,993	36,069	40,952		144,287
154	59,220	4,382	4,975		83,175
					0
536	206,129	44,335	50,337		322,513
436	167,652	122,810	139,435	158,144	202,643
3,781	1,455,238	505,650	574,099	1,105,111	1,387,731
55	21,085	9,996	11,349		39,166
					0
					0
7	2,666				3,520
					0
20	7,869	5,905	6,704		17,068
					0
					0
1	385				508
180	69,413	7,861	8,925		100,570
813	312,951	115,188	130,781	371,200	172,400
18	7,100	2,153	2,444		11,777
261	100,320	36,119	41,008	70	173,315
27	10,236				13,516
777	298,965	115,618	131,269	157,000	368,723
1,176	452,860	117,150	133,008	162,787	567,937
38	14,456	9,640	10,945		30,010
					0
3,650	1,404,899	122,150	138,685	164,400	1,826,093
37	14,370	1,397	1,586		20,537
					0
170	65,607	5,371	6,098		92,602
17	6,715	11,025	12,517		21,384

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

Fund	Dept		Civil Service Comm		Employee Benefits	
			No. of CSC- covered emps.	Base: Allocation: Base x 7.5007	No. of Emps. Covered	Base: Allocation: Base x 115.8637
(various)	(various)	Brd-Gov'd Fire Districts (summary)			1,046	121,271
(various)	(various)	Brd-Gov'd Special Districts (summary)			210	24,331
(various)	(various)	Redevelopment Agency - RDA	7	53	7	815
(various)	(various)	Self-Gov'd Special Districts (summary)			324	37,527
(various)	RGP/RPR	El Mirage Project				
AAF	OOA	Aging and Adult Services	47	353	97	11,247
CJV	CIP	Capital Projects - All Funds				
MPA	500	Mojave Desert AQMD (all funds)				
NFY	870	S A N B A G (all funds)			39	4,570
NGJ	875	Inland Library System (all funds)			4	463
NHY	890	L A F C O			6	695
NIA	900	Law Library				
PAB	RET	Board of Retirement - Admin	33	249	47	5,394
RFZ	097	Flood Control District (all zones)	143	1,075	161	18,654
RHH	498	IHSS Public Authority			22	2,588
RRC	903	Children & Families First Comm.			24	2,837
RSC	HPS	Headstart/Preschool Services	67	506	614	71,106
SAA	TRA	Transportation (all funds)	338	2,537	388	44,994
SAC	JOB	Workforce Development (all funds)	73	548	74	8,600
SAP	CLB	County Library	345	2,586	386	44,715
SFH	CAO	Disaster Recovery Fund				
STD	905	Authority for the Handicapped				
All Other						
(various)	(various)	All Other			1,086	125,858
Totals			16,131	120,998	21,607	2,503,780

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

Personnel Svcs		Unemployment Ins		Credits	Total
Base:	Allocation:	Base:	Allocation:		
No. of Emps. Served	Base x 384.9156	UI Costs	Base x 1.1354		
		3,779	4,291		125,561
					24,331
7	2,709	13,002	14,762		18,339
		2,781	3,157		40,684
					0
97	37,365	4,190	4,757	90	53,633
					0
					0
					4,570
					463
					695
					0
47	17,920	10,649	12,091		35,654
161	61,971	17,723	20,122	155,900	(54,077)
		7,852	8,915	1,050	10,453
		42,832	48,630		51,467
614	236,224	884,399	1,004,119	86,500	1,225,455
388	149,476	151,499	172,007		369,013
74	28,569	8,346	9,476		47,193
386	148,549	18,472	20,973		216,823
					0
					0
		129,109	146,586		272,444
18,846	7,254,362	2,927,518	3,323,811	3,107,752	10,095,199

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

Fund	Dept		Civil Service Comm		Employee Benefits	
			No. of CSC- covered emps.	Base x Allocation: 0.6556	No. of Emps. Covered	Base x Allocation: 26.1165
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	11	17	434
IAJ	(various)	IS - Computer Operations	126	82	128	3,332
IAM	(various)	IS - Network Services	92	61	98	2,582
IAV	PUR	Central Stores	3	2	3	82
IAY	PUR	Mail Services	27	18	27	709
IBA	VHS	Fleet Mgmt - Motor Pool	4	3	4	104
IBP	RMG	Risk Management (all funds)	68	44	68	1,763
ICB	VHS	Fleet Mgmt - Garage/Warehouse	81	53	81	2,114
Enterprise Funds						
EAA	SWM	Solid Waste Management (all funds)	90	59	91	2,388
EAD	MCR	Arrowhead Regional Medical Center (all funds)	2,215	1,452	2,940	76,770
General Fund Operating Units						
AAA	ADS	Behavioral Health - Alcohol & Drug Services	58	38	60	1,556
AAA	APT	Airports Administration	29	19	29	750

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

Personnel Svcs		Unemployment Ins		Total	Total Allocation
Base:	Allocation:	Base:	Allocation:		
No. of Emps. Served	Base x 29.2928	UI Costs	Base x 0.0812		
				0	(22,137)
				0	13,992
				0	25,186
				0	46,353
				0	47,130
				0	11,909
				0	30,176
				0	75,541
				0	8,867
				0	10,483
				0	11,390
				0	3,953
17	487			932	9,385
128	3,738	3,919	318	7,470	15,156
98	2,896	8,415	683	6,221	20,565
3	92			177	1,777
27	795	1,402	114	1,636	17,027
4	117			224	2,257
68	1,978			3,785	23,704
81	2,372	7,723	627	5,166	55,087
91	2,679	6,461	525	5,650	59,453
2,940	86,107	207,925	16,887	181,216	1,487,751
60	1,746	7,693	625	3,965	42,974
29	841	3,442	280	1,889	20,386

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

Fund	Dept		Civil Service Comm		Employee Benefits	
			No. of CSC-covered emps.	Base: Allocation: Base x 0.6556	No. of Empls. Covered	Base: Allocation: Base x 26.1165
AAA	ASR	Assessor	200	131	203	5,306
AAA	AWM	Agriculture/Weights & Measures	66	43	67	1,749
AAA	BDF	Board of Supervisors (all districts)	21	14	71	1,837
AAA	CBD	Clerk of the Board	13	9	14	377
AAA	CCM	County Museum	36	24	61	1,603
AAA	CCP	Regional Parks	75	49	205	5,360
AAA	CCS	California Children's Services	154	101	154	4,018
AAA	CTN	Trial Courts - State Ineligible Costs				
AAA	DAT	District Attorney	533	350	536	13,986
AAA	DCS	HSS - Child Support Services	431	283	436	11,375
AAA	DPA	Human Services System	3,395	2,226	3,781	98,738
AAA	EDF	Economic Development Function	52	34	55	1,431
AAA	EMC	Emergency Medical Care Costs				
AAA	FLP	Family Law Program				
AAA	FMH	Facilities Management - Home Repair	7	5	7	181
AAA	GJY	Grand Jury				
AAA	HCC	Health Care Costs	17	11	20	534
AAA	IDC	Indigent Defense				
AAA	LIT	Litigation Proceeds and Uses				
AAA	LNJ	Law and Justice Group	1	1	1	26
AAA	LUS	Land Use Services Department	178	117	180	4,710
AAA	MLH	Behavioral Health	756	495	813	21,234
AAA	OCH	HRD - Employee Health and Wellness	13	8	18	482
AAA	PBD	Public Defender	248	162	261	6,807
AAA	PGD	Public Guardian	27	17	27	695
AAA	PHL	Public Health	733	480	777	20,285
AAA	PRB	Probation	1,138	746	1,176	30,727
AAA	ROV	Registrar of Voters	34	23	38	981
AAA	SCL	County Schools				
AAA	SHR	Sheriff	3,202	2,100	3,650	95,322
AAA	SVR	Surveyor	34	22	37	975
AAA	TRC	Trial Court Funding				
AAA	TTC	Treasurer -Tax Collector	153	100	170	4,451
AAA	VAF	Veterans Affairs	17	11	17	456

Other Operating Units

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

Personnel Svcs		Unemployment Ins		Total	Total Allocation
Base:	Allocation:	Base:	Allocation:		
No. of Emps. Served	Base x 29.2928	UI Costs	Base x 0.0812		
203	5,951	31,366	2,548	13,935	152,780
67	1,962	409	33	3,787	38,277
71	2,060	1,800	146	4,057	41,482
14	423	2,169	176	985	10,782
61	1,798	1,256	102	3,526	35,958
205	6,012	36,069	2,929	14,350	158,637
154	4,507	4,382	356	8,982	92,157
				0	0
536	15,687	44,335	3,601	33,623	356,136
436	12,759	122,810	9,975	34,391	237,034
3,781	110,746	505,650	41,068	252,778	1,640,509
55	1,605	9,996	812	3,881	43,047
				0	0
				0	0
7	203			388	3,909
				0	0
20	599	5,905	480	1,623	18,691
				0	0
				0	0
1	29			56	564
180	5,282	7,861	638	10,748	111,317
813	23,816	115,188	9,355	54,901	227,301
18	540	2,153	175	1,205	12,982
261	7,635	36,119	2,934	17,537	190,852
27	779			1,491	15,007
777	22,752	115,618	9,390	52,907	421,630
1,176	34,464	117,150	9,515	75,451	643,389
38	1,100	9,640	783	2,886	32,897
				0	0
3,650	106,915	122,150	9,921	214,258	2,040,352
37	1,094	1,397	113	2,204	22,742
				0	0
170	4,993	5,371	436	9,981	102,583
17	511	11,025	895	1,873	23,258

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

Fund	Dept		Civil Service Comm		Employee Benefits	
			No. of CSC-covered emps.	Base x 0.6556	No. of Emps. Covered	Base x 26.1165
(various)	(various)	Brd-Gov'd Fire Districts (summary)			1,046	27,335
(various)	(various)	Brd-Gov'd Special Districts (summary)			210	5,484
(various)	(various)	Redevelopment Agency - RDA	7	5	7	184
(various)	(various)	Self-Gov'd Special Districts (summary)			324	8,459
(various)	RGP/RPR	El Mirage Project				
AAF	OOA	Aging and Adult Services	47	31	97	2,535
CJV	CIP	Capital Projects - All Funds				
MPA	500	Mojave Desert AQMD (all funds)				
NFY	870	S A N B A G (all funds)			39	1,030
NGJ	875	Inland Library System (all funds)			4	104
NHY	890	L A F C O			6	157
NIA	900	Law Library				
PAB	RET	Board of Retirement - Admin	33	22	47	1,216
RFZ	097	Flood Control District (all zones)	143	94	161	4,205
RHH	498	IHSS Public Authority			22	583
RRC	903	Children & Families First Comm.			24	639
RSC	HPS	Headstart/Preschool Services	67	44	614	16,028
SAA	TRA	Transportation (all funds)	338	222	388	10,142
SAC	JOB	Workforce Development (all funds)	73	48	74	1,938
SAP	CLB	County Library	345	226	386	10,079
SFH	CAO	Disaster Recovery Fund				
STD	905	Authority for the Handicapped				
All Other						
(various)	(various)	All Other			1,086	28,369
Totals			15,397	10,095	20,856	544,716

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

Personnel Svcs		Unemployment Ins		Total	Total Allocation
Base:	Allocation:	Base:	Allocation:		
No. of Emps. Served	Base x 29.2928	UI Costs	Base x 0.0812		
		3,779	307	27,642	153,203
				5,484	29,816
7	206	13,002	1,056	1,451	19,789
		2,781	226	8,685	49,369
				0	0
97	2,844	4,190	340	5,750	59,383
				0	0
				0	0
				1,030	5,600
				104	568
				157	852
				0	0
47	1,364	10,649	865	3,466	39,120
161	4,716	17,723	1,439	10,454	(43,623)
		7,852	638	1,221	11,674
		42,832	3,479	4,118	55,585
614	17,977	884,399	71,830	105,879	1,331,334
388	11,375	151,499	12,305	34,044	403,057
74	2,174	8,346	678	4,838	52,032
386	11,305	18,472	1,500	23,110	239,933
				0	0
				0	0
		129,109	10,486	38,855	311,300
18,095	530,027	2,851,432	231,591	1,316,429	11,411,627

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	4	1,641,577
Equipment Use	5	2,612
Space Use	7	6,538
Utilities	8	34,296
TOTAL ALLOCABLE		1,685,023
REVENUE		
Miscellaneous Revenue		189,753
		189,753
NET ALLOCABLE		1,495,270

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 0.9109	Less: Unallocated Costs	Less: Program Reimbursement
Purchasing Services	1,641,577	1,495,270	0	387,792
TOTALS	1,641,577	1,495,270	0	387,792

Purchasing

2nd Allocation

Fund	Dept	Description	Amount
AAA	ACR	Auditor/Controller - Recorder	48,680
AAA	ANE	Architecture & Engineering	0
AAA	CAO	County Administrative Office	4,343
AAA	CCL	County Counsel	40,092
AAA	FMC	Facilities Management - Custodial	6,465
AAA	FMG	Facilities Management - Grounds	2,242
AAA	FMM	Facilities Management - Maintenance	7,817
AAA	HRD/UNI	Human Resources	8,867
AAA	PSG	Public Services Group	0
AAA	PUR	Purchasing	875
AAA	RPR/RNT	Real Estate Services/Rent	0
AAA	SDD	IS - Systems Development	170,392
TOTAL ALLOCABLE			289,772

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.1765	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
1,107,478	289,772	289,772	No.of Purch.Trans.
1,107,478	289,772	289,772	

Purchasing AAA-PUR (1st Allocation)

		Purchasing Services			
		Base:	Allocation:		
Fund	Dept	No.of Purch.Trans	Base x 72.9468	Credits	Total
Central Support Service Units					
AAA	ACR	Auditor/Controller - Recorder	490	35,744	35,744
AAA	ANE	Architecture & Engineering	32	2,334	2,334
AAA	CAO	County Administrative Office	84	6,128	6,128
AAA	CCL	County Counsel	102	7,441	7,441
AAA	FMC	Facilities Management - Custodial	93	6,784	6,784
AAA	FMG	Facilities Management - Grounds	24	1,751	1,751
AAA	FMM	Facilities Management - Maintenance	439	32,024	32,024
AAA	HRD/UNI	Human Resources	46	3,356	3,356
AAA	PUR	Purchasing	12	875	875
AAA	RPR/RNT	Real Estate Services/Rent	8	584	584
AAA	SDD	IS - Systems Development	98	7,149	7,149
Administrative Groups					
AAA	PSG	Public Services Group	24	1,751	1,751
Operating Units					
Internal Service Funds					
IAG	PUR	Printing Services	6	438	438
IAJ	(various)	IS - Computer Operations	518	37,786	37,786
IAM	(various)	IS - Network Services	680	49,604	49,604
IAV	PUR	Central Stores	18	1,313	1,313
IAY	PUR	Mail Services	92	6,711	6,711
IBA	VHS	Fleet Mgmt - Motor Pool	180	13,130	13,130
IBP	RMG	Risk Management (all funds)	64	4,669	4,669
ICB	VHS	Fleet Mgmt - Garage/Warehouse	18	1,313	1,313
Enterprise Funds					
EAA	SWM	Solid Waste Management (all funds)	188	13,714	13,714
EAD	MCR	Arrowhead Regional Medical Center (all funds)	1,012	73,822	73,822
General Fund Operating Units					
AAA	ADS	Behavioral Health - Alcohol & Drug Services	12	875	875
AAA	APT	Airports Administration	230	16,778	16,778

Purchasing AAA-PUR (1st Allocation)

Purchasing Services

Base: Allocation:

No.of
Purch.Trans. Base x
72.9468

Fund	Dept			Credits	Total
AAA	ASR	Assessor	34	2,480	2,480
AAA	AWM	Agriculture/Weights & Measures	14	1,021	1,021
AAA	BDF	Board of Supervisors (all districts)	72	5,252	5,252
AAA	CBD	Clerk of the Board			0
AAA	CCM	County Museum	20	1,459	1,459
AAA	CCP	Regional Parks	346	25,240	25,240
AAA	CCS	California Children's Services	28	2,043	2,043
AAA	CTN	Trial Courts - State Ineligible Costs			0
AAA	DAT	District Attorney	98	7,149	7,149
AAA	DCS	HSS - Child Support Services	208	15,173	15,173
AAA	DPA	Human Services System	772	56,315	56,315
AAA	EDF	Economic Development Function	1,332	97,165	97,165
AAA	EMC	Emergency Medical Care Costs			0
AAA	FLP	Family Law Program			0
AAA	FMH	Facilities Management - Home Repair			0
AAA	GJY	Grand Jury			0
AAA	HCC	Health Care Costs	70	5,106	5,106
AAA	IDC	Indigent Defense			0
AAA	LIT	Litigation Proceeds and Uses	42	3,064	3,064
AAA	LNJ	Law and Justice Group	120	8,754	8,754
AAA	LUS	Land Use Services Department	206	15,027	15,027
AAA	MLH	Behavioral Health	378	27,574	27,574
AAA	OCH	HRD - Employee Health and Wellness			0
AAA	PBD	Public Defender	158	11,526	11,526
AAA	PGD	Public Guardian	6	438	438
AAA	PHL	Public Health	926	67,549	67,549
AAA	PRB	Probation	176	12,839	12,839
AAA	ROV	Registrar of Voters	80	5,836	5,836
AAA	SCL	County Schools			0
AAA	SHR	Sheriff	1,630	118,903	118,903
AAA	SVR	Surveyor	18	1,313	1,313
AAA	TRC	Trial Court Funding			0
AAA	TTC	Treasurer -Tax Collector	146	10,650	10,650
AAA	VAF	Veterans Affairs	6	438	438

Other Operating Units

Purchasing AAA-PUR (1st Allocation)

		Purchasing Services			
		Base:	Allocation:		
Fund	Dept	No.of Purch.Trans	Base x 72.9468	Credits	Total
(various)	(various)	Brd-Gov'd Fire Districts (summary)	498	36,327	36,327
(various)	(various)	Brd-Gov'd Special Districts (summary)	444	32,388	32,388
(various)	(various)	Redevelopment Agency - RDA	112	8,170	8,170
(various)	(various)	Self-Gov'd Special Districts (summary)	2	146	146
(various)	RGP/RPR	El Mirage Project			0
AAF	OOA	Aging and Adult Services	58	4,231	4,231
CJV	CIP	Capital Projects - All Funds	960	70,029	70,029
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)	456	33,264	33,264
RHH	498	IHSS Public Authority	22	1,605	1,605
RRC	903	Children & Families First Comm.			0
RSC	HPS	Headstart/Preschool Services	214	15,611	15,611
SAA	TRA	Transportation (all funds)	452	32,972	32,972
SAC	JOB	Workforce Development (all funds)	274	19,987	19,987
SAP	CLB	County Library	268	19,550	19,550
SFH	CAO	Disaster Recovery Fund			0
STD	905	Authority for the Handicapped			0
All Other					
(various)	(various)	All Other	66	4,814	4,814
		Totals	15,182	1,107,478	1,107,478

Purchasing AAA-PUR (2nd Allocation)

		Purchasing Services				
		Base: Allocation:				
Fund	Dept	No.of Purch.Trans.	Base x 21.1051	Total	Total Allocation	
Central Support Service Units						
AAA	ACR	Auditor/Controller - Recorder		0	35,744	
AAA	ANE	Architecture & Engineering		0	2,334	
AAA	CAO	County Administrative Office		0	6,128	
AAA	CCL	County Counsel		0	7,441	
AAA	FMC	Facilities Management - Custodial		0	6,784	
AAA	FMG	Facilities Management - Grounds		0	1,751	
AAA	FMM	Facilities Management - Maintenance		0	32,024	
AAA	HRD/UNI	Human Resources		0	3,356	
AAA	PUR	Purchasing		0	875	
AAA	RPR/RNT	Real Estate Services/Rent		0	584	
AAA	SDD	IS - Systems Development		0	7,149	
Administrative Groups						
AAA	PSG	Public Services Group		0	1,751	
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	6	127	127	564
IAJ	(various)	IS - Computer Operations	518	10,932	10,932	48,719
IAM	(various)	IS - Network Services	680	14,351	14,351	63,955
IAV	PUR	Central Stores	18	380	380	1,693
IAY	PUR	Mail Services	92	1,942	1,942	8,653
IBA	VHS	Fleet Mgmt - Motor Pool	180	3,799	3,799	16,929
IBP	RMG	Risk Management (all funds)	64	1,351	1,351	6,019
ICB	VHS	Fleet Mgmt - Garage/Warehouse	18	380	380	1,693
Enterprise Funds						
EAA	SWM	Solid Waste Management (all funds)	188	3,968	3,968	17,682
EAD	MCR	Arrowhead Regional Medical Center (all funds)	1,012	21,358	21,358	95,180
General Fund Operating Units						
AAA	ADS	Behavioral Health - Alcohol & Drug Services	12	253	253	1,129
AAA	APT	Airports Administration	230	4,854	4,854	21,632

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

Base: Allocation:

Fund	Dept		No.of Purch.Trans.	Base x 21.1051	Total	Total Allocation
AAA	ASR	Assessor	34	718	718	3,198
AAA	AWM	Agriculture/Weights & Measures	14	295	295	1,317
AAA	BDF	Board of Supervisors (all districts)	72	1,520	1,520	6,772
AAA	CBD	Clerk of the Board			0	0
AAA	CCM	County Museum	20	422	422	1,881
AAA	CCP	Regional Parks	346	7,302	7,302	32,542
AAA	CCS	California Children's Services	28	591	591	2,633
AAA	CTN	Trial Courts - State Ineligible Costs			0	0
AAA	DAT	District Attorney	98	2,068	2,068	9,217
AAA	DCS	HSS - Child Support Services	208	4,390	4,390	19,563
AAA	DPA	Human Services System	772	16,293	16,293	72,608
AAA	EDF	Economic Development Function	1,332	28,112	28,112	125,277
AAA	EMC	Emergency Medical Care Costs			0	0
AAA	FLP	Family Law Program			0	0
AAA	FMH	Facilities Management - Home Repair			0	0
AAA	GJY	Grand Jury			0	0
AAA	HCC	Health Care Costs	70	1,477	1,477	6,584
AAA	IDC	Indigent Defense			0	0
AAA	LIT	Litigation Proceeds and Uses	42	886	886	3,950
AAA	LNJ	Law and Justice Group	120	2,533	2,533	11,286
AAA	LUS	Land Use Services Department	206	4,348	4,348	19,375
AAA	MLH	Behavioral Health	378	7,978	7,978	35,552
AAA	OCH	HRD - Employee Health and Wellness			0	0
AAA	PBD	Public Defender	158	3,335	3,335	14,860
AAA	PGD	Public Guardian	6	127	127	564
AAA	PHL	Public Health	926	19,543	19,543	87,092
AAA	PRB	Probation	176	3,714	3,714	16,553
AAA	ROV	Registrar of Voters	80	1,688	1,688	7,524
AAA	SCL	County Schools			0	0
AAA	SHR	Sheriff	1,630	34,401	34,401	153,305
AAA	SVR	Surveyor	18	380	380	1,693
AAA	TRC	Trial Court Funding			0	0
AAA	TTC	Treasurer -Tax Collector	146	3,081	3,081	13,732
AAA	VAF	Veterans Affairs	6	127	127	564

Other Operating Units

Purchasing AAA-PUR (2nd Allocation)

Purchasing Services						
Base: Allocation:						
Fund	Dept		No.of Purch.Trans.	Base x 21.1051	Total	Total Allocation
(various)	(various)	Brd-Gov'd Fire Districts (summary)	498	10,510	10,510	46,838
(various)	(various)	Brd-Gov'd Special Districts (summary)	444	9,371	9,371	41,759
(various)	(various)	Redevelopment Agency - RDA	112	2,364	2,364	10,534
(various)	(various)	Self-Gov'd Special Districts (summary)	2	42	42	188
(various)	RGP/RPR	El Mirage Project			0	0
AAF	OOA	Aging and Adult Services	58	1,224	1,224	5,455
CJV	CIP	Capital Projects - All Funds	960	20,261	20,261	90,290
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)	456	9,624	9,624	42,888
RHH	498	IHSS Public Authority	22	464	464	2,069
RRC	903	Children & Families First Comm.			0	0
RSC	HPS	Headstart/Preschool Services	214	4,516	4,516	20,127
SAA	TRA	Transportation (all funds)	452	9,539	9,539	42,511
SAC	JOB	Workforce Development (all funds)	274	5,783	5,783	25,770
SAP	CLB	County Library	268	5,656	5,656	25,206
SFH	CAO	Disaster Recovery Fund			0	0
STD	905	Authority for the Handicapped			0	0
All Other						
(various)	(various)	All Other	66	1,393	1,393	6,207
Totals			13,730	289,772	289,772	1,397,251

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	4	2,232,869
Space Use	7	3,653
Utilities	8	17,570
TOTAL ALLOCABLE		2,254,092
NET ALLOCABLE		2,254,092

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0095	Less: Unallocated Costs	Less: Program Reimbursement
Real Estate Services	2,232,869	2,254,092	0	0
TOTALS	2,232,869	2,254,092	0	0

Real Estate Services/Rent

2nd Allocation

Fund	Dept	Description	Amount
AAA	ACR	Auditor/Controller - Recorder	31,587
AAA	ANE	Architecture & Engineering	0
AAA	CAO	County Administrative Office	5,136
AAA	CCL	County Counsel	97,127
AAA	FMC	Facilities Management - Custodial	3,429
AAA	FMG	Facilities Management - Grounds	0
AAA	FMM	Facilities Management - Maintenance	8,560
AAA	HRD/UNI	Human Resources	10,483
AAA	PSG	Public Services Group	75,510
AAA	PUR	Purchasing	584
AAA	RPR/RNT	Real Estate Services/Rent	72,352
AAA	SDD	IS - Systems Development	3,726
TOTAL ALLOCABLE			308,494

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.1382	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
2,254,092	308,494	308,494	Job Costs
2,254,092	308,494	308,494	

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

		Real Estate Services				
		Base:	Allocation:			
Fund	Dept	Job Costs	Base x 1.6033	Credits	Total	
Central Support Service Units						
AAA	ACR	Auditor/Controller - Recorder	98	156	98	58
AAA	ANE	Architecture & Engineering				0
AAA	CAO	County Administrative Office	43,810	70,242		70,242
AAA	CCL	County Counsel	2,941	4,716	2,048	2,668
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	45,126	72,352		72,352
AAA	SDD	IS - Systems Development				0
Administrative Groups						
AAA	PSG	Public Services Group	195	313	195	118
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services				0
IAJ	(various)	IS - Computer Operations				0
IAM	(various)	IS - Network Services	35,051	56,199	36,140	20,059
IAV	PUR	Central Stores				0
IAY	PUR	Mail Services				0
IBA	VHS	Fleet Mgmt - Motor Pool				0
IBP	RMG	Risk Management (all funds)				0
ICB	VHS	Fleet Mgmt - Garage/Warehouse	325	521	325	196
Enterprise Funds						
EAA	SWM	Solid Waste Management (all funds)	7,069	11,334	8,125	3,209
EAD	MCR	Arrowhead Regional Medical Center (all funds)	11,505	18,446	12,805	5,641
General Fund Operating Units						
AAA	ADS	Behavioral Health - Alcohol & Drug Services	2,096	3,361	2,226	1,135
AAA	APT	Airports Administration	94,331	151,244	90,936	60,308

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

		Real Estate Services				
		Base:	Allocation:			
Fund	Dept	Job Costs	Base x 1.6033	Credits	Total	
AAA	ASR	Assessor	6,126	9,822	162	9,660
AAA	AWM	Agriculture/Weights & Measures	6,175	9,901	520	9,381
AAA	BDF	Board of Supervisors (all districts)	15,161	24,308	878	23,430
AAA	CBD	Clerk of the Board				0
AAA	CCM	County Museum	14,008	22,459	13,682	8,777
AAA	CCP	Regional Parks	959	1,537	1,235	302
AAA	CCS	California Children's Services	32	52	32	20
AAA	CTN	Trial Courts - State Ineligible Costs				0
AAA	DAT	District Attorney	8,548	13,704	8,548	5,156
AAA	DCS	HSS - Child Support Services	19,858	31,838	20,605	11,233
AAA	DPA	Human Services System	191,376	306,839	208,761	98,078
AAA	EDF	Economic Development Function	12,204	19,567	7,780	11,787
AAA	EMC	Emergency Medical Care Costs				0
AAA	FLP	Family Law Program				0
AAA	FMH	Facilities Management - Home Repair				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	1,722	2,762	1,722	1,040
AAA	MLH	Behavioral Health	41,145	65,969	43,706	22,263
AAA	OCH	HRD - Employee Health and Wellness	1,739	2,788	1,300	1,488
AAA	PBD	Public Defender	9,604	15,398	9,392	6,006
AAA	PGD	Public Guardian				0
AAA	PHL	Public Health	47,694	76,469	48,216	28,253
AAA	PRB	Probation	17,404	27,904	17,452	10,452
AAA	ROV	Registrar of Voters				0
AAA	SCL	County Schools				0
AAA	SHR	Sheriff	31,655	50,753		50,753
AAA	SVR	Surveyor				0
AAA	TRC	Trial Court Funding				0
AAA	TTC	Treasurer -Tax Collector				0
AAA	VAF	Veterans Affairs	260	417		417

Other Operating Units

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

		Real Estate Services				
		Base:	Allocation:			
Fund	Dept	Job Costs	Base x 1.6033	Credits	Total	
(various)	(various)	Brd-Gov'd Fire Districts (summary)	22,570	36,189	28,837	7,352
(various)	(various)	Brd-Gov'd Special Districts (summary)	54,615	87,568	57,800	29,768
(various)	(various)	Redevelopment Agency - RDA	17,907	28,712	14,430	14,282
(various)	(various)	Self-Gov'd Special Districts (summary)	260	417	780	(363)
(various)	RGP/RPR	El Mirage Project	8,872	14,226		14,226
AAF	OOA	Aging and Adult Services	195	313	195	118
CJV	CIP	Capital Projects - All Funds	4,501	7,217	5,460	1,757
MPA	500	Mojave Desert AQMD (all funds)				0
NFY	870	S A N B A G (all funds)	178,945	286,907	123,858	163,049
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)	82,874	132,876	57,101	75,775
RHH	498	IHSS Public Authority	5,655	9,067	5,590	3,477
RRC	903	Children & Families First Comm.	7,345	11,776	5,362	6,414
RSC	HPS	Headstart/Preschool Services	58,549	93,873	47,158	46,715
SAA	TRA	Transportation (all funds)	180,830	289,929	171,957	117,972
SAC	JOB	Workforce Development (all funds)	13,942	22,354	12,366	9,988
SAP	CLB	County Library	48,441	77,667	50,018	27,649
SFH	CAO	Disaster Recovery Fund				0
STD	905	Authority for the Handicapped				0
All Other						
(various)	(various)	All Other	52,163	83,633	74,139	9,494
Totals			1,405,881	2,254,092	1,191,940	1,062,152

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

		Real Estate Services			
		Base:	Allocation:		
Fund	Dept	Job Costs	Base x 0.2348	Total	Total Allocation
Central Support Service Units					
AAA	ACR	Auditor/Controller - Recorder		0	58
AAA	ANE	Architecture & Engineering		0	0
AAA	CAO	County Administrative Office		0	70,242
AAA	CCL	County Counsel		0	2,668
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	72,352
AAA	SDD	IS - Systems Development		0	0
Administrative Groups					
AAA	PSG	Public Services Group		0	118
Operating Units					
Internal Service Funds					
IAG	PUR	Printing Services		0	0
IAJ	(various)	IS - Computer Operations		0	0
IAM	(various)	IS - Network Services	35,051	8,231	28,290
IAV	PUR	Central Stores		0	0
IAY	PUR	Mail Services		0	0
IBA	VHS	Fleet Mgmt - Motor Pool		0	0
IBP	RMG	Risk Management (all funds)		0	0
ICB	VHS	Fleet Mgmt - Garage/Warehouse	325	76	272
Enterprise Funds					
EAA	SWM	Solid Waste Management (all funds)	7,069	1,660	4,868
EAD	MCR	Arrowhead Regional Medical Center (all funds)	11,505	2,702	8,343
General Fund Operating Units					
AAA	ADS	Behavioral Health - Alcohol & Drug Services	2,096	492	1,627
AAA	APT	Airports Administration	94,331	22,151	82,459

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

Real Estate Services						
		Base: Allocation:				
Fund	Dept	Job Costs	Base x 0.2348	Total	Total Allocation	
AAA	ASR	Assessor	6,126	1,439	1,439	11,099
AAA	AWM	Agriculture/Weights & Measures	6,175	1,450	1,450	10,831
AAA	BDF	Board of Supervisors (all districts)	15,161	3,560	3,560	26,991
AAA	CBD	Clerk of the Board			0	0
AAA	CCM	County Museum	14,008	3,289	3,289	12,066
AAA	CCP	Regional Parks	959	225	225	527
AAA	CCS	California Children's Services	32	8	8	28
AAA	CTN	Trial Courts - State Ineligible Costs			0	0
AAA	DAT	District Attorney	8,548	2,007	2,007	7,164
AAA	DCS	HSS - Child Support Services	19,858	4,663	4,663	15,896
AAA	DPA	Human Services System	191,376	44,940	44,940	143,018
AAA	EDF	Economic Development Function	12,204	2,866	2,866	14,652
AAA	EMC	Emergency Medical Care Costs			0	0
AAA	FLP	Family Law Program			0	0
AAA	FMH	Facilities Management - Home Repair			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	1,722	404	404	1,444
AAA	MLH	Behavioral Health	41,145	9,662	9,662	31,925
AAA	OCH	HRD - Employee Health and Wellness	1,739	408	408	1,896
AAA	PBD	Public Defender	9,604	2,255	2,255	8,261
AAA	PGD	Public Guardian			0	0
AAA	PHL	Public Health	47,694	11,200	11,200	39,452
AAA	PRB	Probation	17,404	4,087	4,087	14,539
AAA	ROV	Registrar of Voters			0	0
AAA	SCL	County Schools			0	0
AAA	SHR	Sheriff	31,655	7,433	7,433	58,187
AAA	SVR	Surveyor			0	0
AAA	TRC	Trial Court Funding			0	0
AAA	TTC	Treasurer -Tax Collector			0	0
AAA	VAF	Veterans Affairs	260	61	61	478

Other Operating Units

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

		Real Estate Services				
		Base:	Allocation:			
Fund	Dept	Job Costs	Base x 0.2348	Total	Total Allocation	
(various)	(various)	Brd-Gov'd Fire Districts (summary)	22,570	5,300	5,300	12,652
(various)	(various)	Brd-Gov'd Special Districts (summary)	54,615	12,825	12,825	42,593
(various)	(various)	Redevelopment Agency - RDA	17,907	4,205	4,205	18,487
(various)	(various)	Self-Gov'd Special Districts (summary)	260	61	61	(302)
(various)	RGP/RPR	El Mirage Project	8,872	2,083	2,083	16,309
AAF	OOA	Aging and Adult Services	195	46	46	163
CJV	CIP	Capital Projects - All Funds	4,501	1,057	1,057	2,814
MPA	500	Mojave Desert AQMD (all funds)			0	0
NFY	870	S A N B A G (all funds)	178,945	42,021	42,021	205,070
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)	82,874	19,461	19,461	95,236
RHH	498	IHSS Public Authority	5,655	1,328	1,328	4,805
RRC	903	Children & Families First Comm.	7,345	1,725	1,725	8,139
RSC	HPS	Headstart/Preschool Services	58,549	13,749	13,749	60,463
SAA	TRA	Transportation (all funds)	180,830	42,464	42,464	160,436
SAC	JOB	Workforce Development (all funds)	13,942	3,274	3,274	13,262
SAP	CLB	County Library	48,441	11,375	11,375	39,024
SFH	CAO	Disaster Recovery Fund			0	0
STD	905	Authority for the Handicapped			0	0
All Other						
(various)	(various)	All Other	52,163	12,249	12,249	21,744
Totals			1,313,711	308,494	308,494	1,370,646

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, the function Countywide Technology Development was renamed 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:

- 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	4	15,835,800
Equipment Use	5	8,652
Space Use	7	124,915
Utilities	8	395,365
TOTAL ALLOCABLE		16,364,732
NET ALLOCABLE		16,364,732

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0340	Less: Unallocated Costs	Less: Program Reimbursement
GIS Services - Actual Hours	795,497	822,510	0	0
Countywide Technology	1,221,268	1,262,739	501,824	19,933
GIS Services - Direct Charges	259,712	259,712	0	0
Systems Development Services	13,559,323	14,019,770	0	375
TOTALS	15,835,800	16,364,732	501,824	20,308

IS - Systems Development

2nd Allocation

Fund	Dept	Description	Amount
AAA	ACR	Auditor/Controller - Recorder	26,969
AAA	ANE	Architecture & Engineering	0
AAA	CAO	County Administrative Office	24,889
AAA	CCL	County Counsel	56,947
AAA	FMC	Facilities Management - Custodial	0
AAA	FMG	Facilities Management - Grounds	0
AAA	FMM	Facilities Management - Maintenance	55,945
AAA	HRD/UNI	Human Resources	11,390
AAA	PSG	Public Services Group	0
AAA	PUR	Purchasing	7,149
AAA	RPR/RNT	Real Estate Services/Rent	0
AAA	SDD	IS - Systems Development	1,842,752
TOTAL ALLOCABLE			2,026,043

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.1279	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
822,510	101,776	101,776	GIS Actual Hours
740,982	156,250	156,250	No. of Emps. Covered
259,712	33,228	33,228	< ... Direct Charge ... >
14,019,395	1,734,789	1,734,789	SDD Actual Hours
15,842,599	2,026,043	2,026,043	

Systems Development AAA-SDD (1st Allocation)

Fund	Dept		GIS Services		Countywide Tech		
			Base:	Allocation:	Base:	Allocation:	
			GIS Actual Hours	Base x 94.0066		No. of Emps. Covered	Base x 36.6620
Central Support Service Units							
AAA	ACR	Auditor/Controller - Recorder				215	7,895
AAA	ANE	Architecture & Engineering				28	1,012
AAA	CAO	County Administrative Office	12	1,128		23	860
AAA	CCL	County Counsel				75	2,759
AAA	FMC	Facilities Management - Custodial				49	1,813
AAA	FMG	Facilities Management - Grounds				23	860
AAA	FMM	Facilities Management - Maintenance				59	2,177
AAA	HRD/UNI	Human Resources	9	846		133	4,868
AAA	PUR	Purchasing				17	640
AAA	RPR/RNT	Real Estate Services/Rent				21	756
AAA	SDD	IS - Systems Development	2,971	279,293		100	3,665
Administrative Groups							
AAA	PSG	Public Services Group				8	285
Operating Units							
Internal Service Funds							
IAG	PUR	Printing Services				17	610
IAJ	(various)	IS - Computer Operations	51	4,794		128	4,678
IAM	(various)	IS - Network Services				98	3,624
IAV	PUR	Central Stores				3	115
IAY	PUR	Mail Services				27	995
IBA	VHS	Fleet Mgmt - Motor Pool				4	147
IBP	RMG	Risk Management (all funds)				68	2,475
ICB	VHS	Fleet Mgmt - Garage/Warehouse				81	2,968
Enterprise Funds							
EAA	SWM	Solid Waste Management (all funds)	530	49,823		91	3,353
EAD	MCR	Arrowhead Regional Medical Center (all funds)				2,940	107,769
General Fund Operating Units							
AAA	ADS	Behavioral Health - Alcohol & Drug Services				60	2,185
AAA	APT	Airports Administration				29	1,052

Systems Development AAA-SDD (1st Allocation)

Systems Dev Svcs

Base: Allocation:

SDD Actual Hours
Base x 89.1698**Direct
Charges****Credits****Total**

16,434	1,465,428			1,473,322
2,304	205,421		171,378	35,054
7,129	635,692	1,134	1,434	637,379
57	5,061			7,820
246	21,892			23,705
117	10,470			11,330
326	29,031			31,208
9,694	864,412		7,257	862,869
1,904	169,753			170,392
33	2,969	156	156	3,726
17,492	1,559,794			1,842,752
2	223			508
585	52,182	96	50,573	2,315
8,544	761,787	4,140	383,607	391,792
3,812	339,960	2,965	243,212	103,337
				115
				995
				147
644	57,470		53,874	6,071
87	7,785			10,753
3,129	279,030	3,922	250,338	85,790
270	24,071		18,908	112,931
	39			2,224
233	20,750		5,917	15,885

Systems Development AAA-SDD (1st Allocation)

Fund	Dept		GIS Services		Countywide Tech	
			Base:	Allocation:	Base:	Allocation:
			GIS Actual Hours	Base x 94.0066	No. of Emps. Covered	Base x 36.6620
AAA	ASR	Assessor	109	10,247	203	7,448
AAA	AWM	Agriculture/Weights & Measures			67	2,455
AAA	BDF	Board of Supervisors (all districts)			71	2,579
AAA	CBD	Clerk of the Board	31	2,914	14	530
AAA	CCM	County Museum			61	2,250
AAA	CCP	Regional Parks			205	7,524
AAA	CCS	California Children's Services			154	5,641
AAA	CTN	Trial Courts - State Ineligible Costs				
AAA	DAT	District Attorney			536	19,633
AAA	DCS	HSS - Child Support Services			436	15,968
AAA	DPA	Human Services System	466	43,807	3,781	138,607
AAA	EDF	Economic Development Function	116	10,858	55	2,008
AAA	EMC	Emergency Medical Care Costs				
AAA	FLP	Family Law Program				
AAA	FMH	Facilities Management - Home Repair			7	254
AAA	GJY	Grand Jury				
AAA	HCC	Health Care Costs			20	724
AAA	IDC	Indigent Defense				
AAA	LIT	Litigation Proceeds and Uses				
AAA	LNJ	Law and Justice Group			1	37
AAA	LUS	Land Use Services Department	2	188	180	6,611
AAA	MLH	Behavioral Health	2,187	205,592	813	29,808
AAA	OCH	HRD - Employee Health and Wellness			18	676
AAA	PBD	Public Defender			261	9,555
AAA	PGD	Public Guardian			27	975
AAA	PHL	Public Health			777	28,476
AAA	PRB	Probation			1,176	43,134
AAA	ROV	Registrar of Voters	1,565	147,120	38	1,377
AAA	SCL	County Schools				
AAA	SHR	Sheriff	4	376	3,650	133,812
AAA	SVR	Surveyor	59	5,546	37	1,369
AAA	TRC	Trial Court Funding				
AAA	TTC	Treasurer -Tax Collector	70	6,580	170	6,249
AAA	VAF	Veterans Affairs			17	640

Other Operating Units

Systems Development AAA-SDD (1st Allocation)

Systems Dev Svcs

Base: Allocation:

SDD Actual Hours	Base x 89.1698	Direct Charges	Credits	Total
8,116	723,747	7,608	290,583	458,466
182	16,184	500	500	18,639
7,105	633,569			636,148
2,631	234,579		41,801	196,222
16	1,382			3,632
54	4,860	8,500	8,500	12,384
1	103			5,744
				0
1,816	161,961			181,594
959	85,489		135,951	(34,494)
13,773	1,228,127	11,990	1,117,864	304,667
1,857	165,642	23,596	188,606	13,498
				0
				0
				254
4	401			401
20	1,783	276	1,991	792
				0
				0
1,496	133,353		571	132,819
1,090	97,222	15,500	90,903	28,618
9,417	839,731	300	820,600	254,831
				676
294	26,254		343	35,466
				975
1,777	158,418	10,587	83,145	114,336
937	83,524			126,657
2,192	195,460	10,500	52,087	302,370
				0
10,443	931,159	7,572	143,183	929,736
2,068	184,448	2,500	156,451	37,412
				0
9,892	882,072	7,824	14,334	888,392
				640

Systems Development AAA-SDD (1st Allocation)

Fund	Dept		GIS Services		Countywide Tech	
			Base:	Allocation:	Base:	Allocation:
			GIS Actual Hours	Base x 94.0066	No. of Emps. Covered	Base x 36.6620
(various)	(various)	Brd-Gov'd Fire Districts (summary)			1,046	38,373
(various)	(various)	Brd-Gov'd Special Districts (summary)			210	7,699
(various)	(various)	Redevelopment Agency - RDA			7	258
(various)	(various)	Self-Gov'd Special Districts (summary)				
(various)	RGP/RPR	El Mirage Project				
AAF	OOA	Aging and Adult Services			97	3,559
CJV	CIP	Capital Projects - All Funds				
MPA	500	Mojave Desert AQMD (all funds)				
NFY	870	S A N B A G (all funds)			39	1,446
NGJ	875	Inland Library System (all funds)			4	147
NHY	890	L A F C O	98	9,213	6	220
NIA	900	Law Library				
PAB	RET	Board of Retirement - Admin			47	1,707
RFZ	097	Flood Control District (all zones)			161	5,903
RHH	498	IHSS Public Authority			22	819
RRC	903	Children & Families First Comm.				
RSC	HPS	Headstart/Preschool Services			614	22,500
SAA	TRA	Transportation (all funds)	465	43,713	388	14,237
SAC	JOB	Workforce Development (all funds)			74	2,721
SAP	CLB	County Library	5	470	386	14,149
SFH	CAO	Disaster Recovery Fund				
STD	905	Authority for the Handicapped				
All Other						
(various)	(various)	All Other			37	1,348
Totals			8,750	822,510	20,210	740,982

Systems Development AAA-SDD (1st Allocation)

Systems Dev Svcs				
Base:	Allocation:			
SDD Actual Hours	Base x 89.1698	Direct Charges	Credits	Total
574	51,197	1,242	21,450	69,362
127	11,369	13,782	16,638	16,212
33	2,916	5,697	6,604	2,267
		264	264	0
				0
				3,559
				0
				0
489	43,604	18,000	59,596	3,454
				147
134	11,976	17,466	13,543	25,331
				0
			4,960	(3,253)
742	66,155	13,684	70,845	14,897
				819
1,294	115,386		7,300	108,086
			(80)	22,580
4,215	375,860	13,072	299,754	147,128
47	4,182		1,209	5,694
		168	382	14,405
				0
				0
382	34,063	56,671	61,340	30,742
157,219	14,019,395	259,712	4,897,872	10,944,727

Systems Development AAA-SDD (2nd Allocation)

Fund	Dept		GIS Services		Countywide Tech	
			Base:	Allocation:	Base:	Allocation:
			GIS Actual Hours	Base x 17.6772	No. of Emps. Covered	Base x 8.0298
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	134
IAJ	(various)	IS - Computer Operations	51	902	128	1,025
IAM	(various)	IS - Network Services			98	794
IAV	PUR	Central Stores			3	25
IAY	PUR	Mail Services			27	218
IBA	VHS	Fleet Mgmt - Motor Pool			4	32
IBP	RMG	Risk Management (all funds)			68	542
ICB	VHS	Fleet Mgmt - Garage/Warehouse			81	650
Enterprise Funds						
EAA	SWM	Solid Waste Management (all funds)	530	9,369	91	734
EAD	MCR	Arrowhead Regional Medical Center (all funds)			2,940	23,604
General Fund Operating Units						
AAA	ADS	Behavioral Health - Alcohol & Drug Services			60	479
AAA	APT	Airports Administration			29	230

Systems Development AAA-SDD (2nd Allocation)

Systems Dev Svcs

Base: Allocation:

SDD Base x
Actual 17.0943
Hours

**Direct
Charges**

Total

**Total
Allocation**

			0	1,473,322
			0	35,054
			0	637,379
			0	7,820
			0	23,705
			0	11,330
			0	31,208
			0	862,869
			0	170,392
			0	3,726
			0	1,842,752
			0	508
585	10,004	12	10,149	12,464
8,544	146,039	530	148,494	540,286
3,812	65,172	379	66,345	169,682
			25	141
			218	1,213
			32	179
644	11,017		11,559	17,631
87	1,492		2,142	12,895
3,129	53,492	502	64,097	149,887
270	4,614		28,218	141,150
	8		486	2,710
233	3,978		4,208	20,093

Systems Development AAA-SDD (2nd Allocation)

Fund	Dept		GIS Services		Countywide Tech	
			Base:	Allocation:	Base:	Allocation:
			GIS Actual Hours	Base x 17.6772	No. of Emps. Covered	Base x 8.0298
AAA	ASR	Assessor	109	1,927	203	1,631
AAA	AWM	Agriculture/Weights & Measures			67	538
AAA	BDF	Board of Supervisors (all districts)			71	565
AAA	CBD	Clerk of the Board	31	548	14	116
AAA	CCM	County Museum			61	493
AAA	CCP	Regional Parks			205	1,648
AAA	CCS	California Children's Services			154	1,235
AAA	CTN	Trial Courts - State Ineligible Costs				
AAA	DAT	District Attorney			536	4,300
AAA	DCS	HSS - Child Support Services			436	3,497
AAA	DPA	Human Services System	466	8,238	3,781	30,358
AAA	EDF	Economic Development Function	116	2,042	55	440
AAA	EMC	Emergency Medical Care Costs				
AAA	FLP	Family Law Program				
AAA	FMH	Facilities Management - Home Repair			7	56
AAA	GJY	Grand Jury				
AAA	HCC	Health Care Costs			20	159
AAA	IDC	Indigent Defense				
AAA	LIT	Litigation Proceeds and Uses				
AAA	LNJ	Law and Justice Group			1	8
AAA	LUS	Land Use Services Department	2	35	180	1,448
AAA	MLH	Behavioral Health	2,187	38,660	813	6,529
AAA	OCH	HRD - Employee Health and Wellness			18	148
AAA	PBD	Public Defender			261	2,093
AAA	PGD	Public Guardian			27	214
AAA	PHL	Public Health			777	6,237
AAA	PRB	Probation			1,176	9,447
AAA	ROV	Registrar of Voters	1,565	27,665	38	302
AAA	SCL	County Schools				
AAA	SHR	Sheriff	4	71	3,650	29,308
AAA	SVR	Surveyor	59	1,043	37	300
AAA	TRC	Trial Court Funding				
AAA	TTC	Treasurer -Tax Collector	70	1,237	170	1,369
AAA	VAF	Veterans Affairs			17	140

Other Operating Units

Systems Development AAA-SDD (2nd Allocation)

Systems Dev Svcs				
Base:	Allocation:			
SDD Actual Hours	Base x 17.0943	Direct Charges	Total	Total Allocation
8,116	138,746	973	143,278	601,744
182	3,103	64	3,704	22,344
7,105	121,459		122,023	758,171
2,631	44,970		45,634	241,856
16	265		758	4,390
54	932	1,087	3,667	16,051
1	20		1,255	6,999
			0	0
1,816	31,049		35,349	216,943
959	16,389		19,886	(14,608)
13,773	235,438	1,534	275,568	580,236
1,857	31,754	3,019	37,255	50,753
			0	0
			0	0
			56	310
4	77		77	478
20	342	35	536	1,328
			0	0
			0	0
1,496	25,565		25,573	158,392
1,090	18,638	1,983	22,104	50,723
9,417	160,981	38	206,208	461,039
			148	824
294	5,033		7,126	42,592
			214	1,188
1,777	30,370	1,355	37,961	152,297
937	16,012		25,459	152,116
2,192	37,471	1,343	66,780	369,151
			0	0
10,443	178,508	969	208,855	1,138,591
2,068	35,360	320	37,022	74,434
			0	0
9,892	169,098	1,001	172,705	1,061,097
			140	780

Systems Development AAA-SDD (2nd Allocation)

Fund	Dept		GIS Services		Countywide Tech	
			Base:	Allocation:	Base:	Allocation:
			GIS Actual Hours	Base x 17.6772	No. of Emps. Covered	Base x 8.0298
(various)	(various)	Brd-Gov'd Fire Districts (summary)			1,046	8,405
(various)	(various)	Brd-Gov'd Special Districts (summary)			210	1,686
(various)	(various)	Redevelopment Agency - RDA			7	57
(various)	(various)	Self-Gov'd Special Districts (summary)				
(various)	RGP/RPR	El Mirage Project				
AAF	OOA	Aging and Adult Services			97	779
CJV	CIP	Capital Projects - All Funds				
MPA	500	Mojave Desert AQMD (all funds)				
NFY	870	S A N B A G (all funds)			39	317
NGJ	875	Inland Library System (all funds)			4	32
NHY	890	L A F C O	98	1,732	6	48
NIA	900	Law Library				
PAB	RET	Board of Retirement - Admin			47	374
RFZ	097	Flood Control District (all zones)			161	1,293
RHH	498	IHSS Public Authority			22	179
RRC	903	Children & Families First Comm.				
RSC	HPS	Headstart/Preschool Services			614	4,928
SAA	TRA	Transportation (all funds)	465	8,220	388	3,118
SAC	JOB	Workforce Development (all funds)			74	596
SAP	CLB	County Library	5	88	386	3,099
SFH	CAO	Disaster Recovery Fund				
STD	905	Authority for the Handicapped				
All Other						
(various)	(various)	All Other			37	295
Totals			5,758	101,776	19,459	156,250

Systems Development AAA-SDD (2nd Allocation)

Systems Dev Svcs				
Base:	Allocation:			
SDD Actual Hours	Base x 17.0943	Direct Charges	Total	Total Allocation
574	9,815	159	18,378	87,740
127	2,180	1,763	5,629	21,841
33	559	729	1,344	3,611
		34	34	34
			0	0
			779	4,338
			0	0
			0	0
489	8,359	2,303	10,979	14,433
			32	179
134	2,296	2,235	6,311	31,642
			0	0
			374	(2,879)
742	12,682	1,751	15,726	30,622
			179	998
1,294	22,120		22,120	130,206
			4,928	27,508
4,215	72,054	1,672	85,065	232,193
47	802		1,398	7,092
		21	3,209	17,614
			0	0
			0	0
382	6,530	7,250	14,076	44,818
101,481	1,734,789	33,063	2,025,877	12,970,605

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.

Beginning in FY 2009-2010, the Public Services Group (AAA-PSG) will be combined with the County Administrative Office (CAO).

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	4	1,802,223
Equipment Use	5	1,320
Space Use	7	7,573
Utilities	8	6,667
TOTAL ALLOCABLE		1,817,783
NET ALLOCABLE		1,817,783

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0086	Less: Unallocated Costs	Less: Program Reimbursement
Public Services Administration	1,802,223	1,817,783	0	0
TOTALS	1,802,223	1,817,783	0	0

Public Services Group

2nd Allocation

Fund	Dept	Description	Amount
AAA	ACR	Auditor/Controller - Recorder	3,980
AAA	ANE	Architecture & Engineering	0
AAA	CAO	County Administrative Office	1,937
AAA	CCL	County Counsel	308
AAA	FMC	Facilities Management - Custodial	4,077
AAA	FMG	Facilities Management - Grounds	2,738
AAA	FMM	Facilities Management - Maintenance	6,189
AAA	HRD/UNI	Human Resources	3,953
AAA	PSG	Public Services Group	135,780
AAA	PUR	Purchasing	1,751
AAA	RPR/RNT	Real Estate Services/Rent	118
AAA	SDD	IS - Systems Development	508
TOTAL ALLOCABLE			161,338

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.0895	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
1,817,783	161,338	161,338	Actual Hours
1,817,783	161,338	161,338	

Public Services Group AAA-PSG (1st Allocation)

			Public Srvc Admin			
			Base:	Allocation:		
Fund	Dept		Actual Hours	Base x 138.5505	Credits	Total
Central Support Service Units						
AAA	ACR	Auditor/Controller - Recorder				0
AAA	ANE	Architecture & Engineering	530	73,432		73,432
AAA	CAO	County Administrative Office				0
AAA	CCL	County Counsel				0
AAA	FMC	Facilities Management - Custodial	131	18,095		18,095
AAA	FMG	Facilities Management - Grounds	54	7,544		7,544
AAA	FMM	Facilities Management - Maintenance	155	21,468		21,468
AAA	HRD/UNI	Human Resources				0
AAA	PUR	Purchasing				0
AAA	RPR/RNT	Real Estate Services/Rent	545	75,510		75,510
AAA	SDD	IS - Systems Development				0
Administrative Groups						
AAA	PSG	Public Services Group	980	135,780		135,780
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	240	33,252		33,252
IBP	RMG	Risk Management (all funds)				0
ICB	VHS	Fleet Mgmt - Garage/Warehouse	170	23,554		23,554
Enterprise Funds						
EAA	SWM	Solid Waste Management (all funds)	420	58,191		58,191
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	410	56,806		56,806

Public Services Group AAA-PSG (1st Allocation)

			Public Svcs Admin			
			Base:	Allocation:		
Fund	Dept		Actual Hours	Base x 138.5505	Credits	Total
AAA	ASR	Assessor				0
AAA	AWM	Agriculture/Weights & Measures	280	38,794		38,794
AAA	BDF	Board of Supervisors (all districts)				0
AAA	CBD	Clerk of the Board				0
AAA	CCM	County Museum	520	72,046		72,046
AAA	CCP	Regional Parks	520	72,046		72,046
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	10	1,386		1,386
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	545	75,510		75,510
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	605	83,823		83,823
AAA	SCL	County Schools				0
AAA	SHR	Sheriff				0
AAA	SVR	Surveyor	30	4,157		4,157
AAA	TRC	Trial Court Funding				0
AAA	TTC	Treasurer -Tax Collector				0
AAA	VAF	Veterans Affairs				0

Other Operating Units

Public Services Group AAA-PSG (1st Allocation)

		Public Srvc Admin			
		Base:	Allocation:		
Fund	Dept	Actual Hours	Base x 138.5505	Credits	Total
(various)	(various)	Brd-Gov'd Fire Districts (summary)	1,075	148,942	148,942
(various)	(various)	Brd-Gov'd Special Districts (summary)	1,130	156,562	156,562
(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	3,200	443,362	443,362
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)	445	61,655	61,655
RHH	498	IHSS Public Authority			0
RRC	903	Children & Families First Comm.			0
RSC	HPS	Headstart/Preschool Services			0
SAA	TRA	Transportation (all funds)	670	92,829	92,829
SAC	JOB	Workforce Development (all funds)			0
SAP	CLB	County Library	455	63,040	63,040
SFH	CAO	Disaster Recovery Fund			0
STD	905	Authority for the Handicapped			0
All Other					
(various)	(various)	All Other			0
Totals			13,120	1,817,783	1,817,783

Public Services Group AAA-PSG (2nd Allocation)

		Public Svcs Admin			
		Base:	Allocation:		
Fund	Dept	Actual Hours	Base x 15.0432	Total	Total Allocation
Central Support Service Units					
AAA	ACR	Auditor/Controller - Recorder		0	0
AAA	ANE	Architecture & Engineering		0	73,432
AAA	CAO	County Administrative Office		0	0
AAA	CCL	County Counsel		0	0
AAA	FMC	Facilities Management - Custodial		0	18,095
AAA	FMG	Facilities Management - Grounds		0	7,544
AAA	FMM	Facilities Management - Maintenance		0	21,468
AAA	HRD/UNI	Human Resources		0	0
AAA	PUR	Purchasing		0	0
AAA	RPR/RNT	Real Estate Services/Rent		0	75,510
AAA	SDD	IS - Systems Development		0	0
Administrative Groups					
AAA	PSG	Public Services Group		0	135,780
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	240	3,610	36,862
IBP	RMG	Risk Management (all funds)		0	0
ICB	VHS	Fleet Mgmt - Garage/Warehouse	170	2,557	26,111
Enterprise Funds					
EAA	SWM	Solid Waste Management (all funds)	420	6,318	64,509
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	410	6,168	62,973

Public Services Group AAA-PSG (2nd Allocation)

		Public Srvc Admin				
		Base:	Allocation:			
Fund	Dept	Actual Hours	Base x 15.0432	Total	Total Allocation	
AAA	ASR	Assessor		0	0	
AAA	AWM	Agriculture/Weights & Measures	280	4,212	4,212	43,006
AAA	BDF	Board of Supervisors (all districts)		0	0	
AAA	CBD	Clerk of the Board		0	0	
AAA	CCM	County Museum	520	7,822	7,822	79,869
AAA	CCP	Regional Parks	520	7,822	7,822	79,869
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	10	150	150	1,536
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	545	8,199	8,199	83,709
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	605	9,101	9,101	92,924
AAA	SCL	County Schools		0	0	
AAA	SHR	Sheriff		0	0	
AAA	SVR	Surveyor	30	451	451	4,608
AAA	TRC	Trial Court Funding		0	0	
AAA	TTC	Treasurer -Tax Collector		0	0	
AAA	VAF	Veterans Affairs		0	0	

Other Operating Units

Public Services Group AAA-PSG (2nd Allocation)

		Public Svcs Admin				
		Base:	Allocation:			
Fund	Dept	Actual Hours	Base x 15.0432	Total	Total Allocation	
(various)	(various)	Brd-Gov'd Fire Districts (summary)	1,075	16,171	16,171	165,113
(various)	(various)	Brd-Gov'd Special Districts (summary)	1,130	16,999	16,999	173,561
(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	3,200	48,138	48,138	491,500
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)	445	6,694	6,694	68,349
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)	670	10,079	10,079	102,908
SAC	JOB	Workforce Development (all funds)			0	0
SAP	CLB	County Library	455	6,845	6,845	69,885
SFH	CAO	Disaster Recovery Fund			0	0
STD	905	Authority for the Handicapped			0	0
All Other						
(various)	(various)	All Other			0	0
Totals			10,725	161,338	161,338	1,979,121

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 2010-2011 claimable costs. The FY 2009-2010 budget figures and 2008-2009 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 FROM ...

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
Operating Units							
Internal Service Funds							
IAG	PUR	Printing Services	8,294	0	1,363	0	1,649
IAJ	(various)	IS - Computer Operations	13,185	0	10,454	0	22,457
IAM	(various)	IS - Network Services	11,102	0	8,099	(137)	718
IAV	PUR	Central Stores	2,120	0	258	0	1,891
IAY	PUR	Mail Services	3,933	0	2,224	0	536
IBA	VHS	Fleet Mgmt - Motor Pool	8,865	0	328	(463)	0
IBP	RMG	Risk Management (all funds)	44,958	0	5,532	(144,004)	172
ICB	VHS	Fleet Mgmt - Garage/Warehouse	11,191	0	6,634	0	9
Operating Units							
Enterprise Funds							
EAA	SWM	Solid Waste Management (all funds)	23,487	0	7,493	(33,070)	2,134
EAD	MCR	Arrowhead Regional Medical Center (all funds)	99,960	0	240,850	(8,165)	0
Operating Units							
General Fund Operating Units							
AAA	ADS	Behavioral Health - Alcohol & Drug Services	4,177	0	4,883	0	12
AAA	APT	Airports Administration	5,122	(4,445)	2,352	(4,611)	558
AAA	ASR	Assessor	7,585	0	16,645	(8,048)	10,517
AAA	AWM	Agriculture/Weights & Measures	2,424	0	5,487	(774)	1,930
AAA	BDF	Board of Supervisors (all districts)	4,548	0	5,763	(45,118)	12,005
AAA	CBD	Clerk of the Board	994	0	1,184	(1,121)	1,928
AAA	CCM	County Museum	19,852	0	5,028	(1,216)	9,616
AAA	CCP	Regional Parks	18,170	0	16,815	(7,769)	622
AAA	CCS	California Children's Services	4,439	0	12,606	0	0
AAA	CTN	Trial Courts - State Ineligible Costs	15	0	0	0	0

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

COSTS ALLOCATED FROM ...

Fac. Mgmt Grounds AAA-FMG	Fac. Mgmt Maint. AAA-FMM	Human Resources AAA- HRD/UNI	Purch. AAA-PUR	Real Est Services AAA- RPR/RNT	IS System Dev AAA-SDD	Public Services Group AAA-PSG	Total
144	(157)	321	1,273	0	(4,307)	0	8,579
1,942	(1,914)	2,574	109,878	0	(62,720)	0	95,857
87	(1,758)	2,146	144,242	(9,520)	(28,028)	0	126,952
151	(162)	61	3,818	0	(15)	0	8,122
43	(45)	564	19,515	0	(132)	0	26,638
0	(48)	77	38,182	0	(19)	(35,826)	11,096
15	(230)	1,304	13,576	0	(4,982)	0	(83,659)
20	(355)	1,782	3,818	(88)	(1,024)	(25,377)	(3,390)
194	(510)	1,948	39,879	(1,920)	(27,090)	(62,696)	(50,150)
23,335	0	62,491	214,666	(3,125)	(16,237)	0	613,774
0	(10)	1,368	2,545	(569)	(293)	0	12,113
26	(74)	652	48,788	(25,622)	(1,820)	(61,203)	(40,278)
1,606	(2,071)	4,811	7,212	(1,664)	(60,470)	0	(23,876)
88	(222)	1,304	2,970	(1,677)	(1,639)	(41,797)	(31,907)
1,665	(2,428)	1,398	15,273	(4,118)	(51,646)	0	(62,658)
303	(226)	340	0	0	(19,301)	0	(15,899)
4,553	(843)	1,215	4,242	(3,805)	(410)	(77,623)	(39,391)
47	(61)	4,956	73,394	(260)	(1,446)	(77,623)	26,844
0	0	3,095	5,939	(9)	(756)	0	25,314
0	(216)	0	0	0	0	0	(200)

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

COSTS ALLOCATED FROM ...

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	21,612	0	43,878	(4,555)	22,809
AAA	DCS	HSS - Child Support Services	17,649	0	35,687	(2,090)	0
AAA	DPA	Human Services System	118,929	0	309,769	(28,335)	17,629
AAA	EDF	Economic Development Function	6,393	0	4,488	(2,037)	0
AAA	EMC	Emergency Medical Care Costs	60	0	0	0	0
AAA	FLP	Family Law Program	136	0	0	0	0
AAA	FMH	Facilities Management - Home Repair	579	0	567	0	0
AAA	GJY	Grand Jury	440	0	0	(84)	0
AAA	HCC	Health Care Costs	1,183	0	1,675	(2,570)	0
AAA	IDC	Indigent Defense	740	0	0	0	0
AAA	LIT	Litigation Proceeds and Uses	53	0	0	0	0
AAA	LNJ	Law and Justice Group	255	0	82	(321)	0
AAA	LUS	Land Use Services Department	9,047	0	14,776	(53,900)	11,231
AAA	MLH	Behavioral Health	44,212	0	66,616	(15,725)	25,305
AAA	OCH	HRD - Employee Health and Wellness	1,145	0	1,511	0	0
AAA	PBD	Public Defender	10,286	0	21,355	(9,660)	11,482
AAA	PGD	Public Guardian	1,097	0	2,179	(32)	2,869
AAA	PHL	Public Health	34,116	0	63,639	(11,153)	38,568
AAA	PRB	Probation	44,986	0	96,398	(7,592)	47,666
AAA	ROV	Registrar of Voters	10,889	0	3,077	(1,490)	4,452
AAA	SCL	County Schools	15,651	0	0	0	0
AAA	SHR	Sheriff	186,802	0	299,054	(55,107)	83,882
AAA	SVR	Surveyor	3,290	0	3,059	(137)	802
AAA	TRC	Trial Court Funding	182	0	0	0	0
AAA	TTC	Treasurer -Tax Collector	37,940	0	13,965	(20,656)	14,510
AAA	VAF	Veterans Affairs	769	0	1,429	(642)	1,495

**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
2,037	(2,038)	11,596	20,788	(2,322)	(15,718)	0	98,087
0	(3)	11,889	44,121	(5,394)	(9,040)	0	92,820
1,360	(600)	87,244	163,757	(51,981)	(121,441)	0	496,332
0	(58)	1,340	282,545	(3,315)	(14,708)	0	274,648
0	0	0	0	0	0	0	60
0	0	0	0	0	0	0	136
0	0	134	0	0	(34)	(1,493)	(246)
0	(20)	0	0	0	(32)	0	304
0	(8)	561	14,848	0	(242)	0	15,448
0	0	0	0	0	0	0	740
0	0	0	8,909	0	0	0	8,962
0	0	19	25,454	0	(10,803)	0	14,686
1,599	(1,317)	3,704	43,697	(468)	(8,864)	(81,355)	(61,851)
2,929	(1,439)	18,950	80,182	(11,176)	(88,561)	0	121,293
0	(7)	416	0	(472)	(90)	0	2,504
1,378	(2,259)	6,053	33,515	(2,609)	(3,393)	0	66,150
568	(234)	513	1,273	0	(129)	0	8,104
4,438	(4,566)	18,264	196,424	(12,954)	(16,671)	0	310,105
9,843	(19,133)	26,029	37,333	(4,727)	(12,482)	0	218,321
376	(625)	998	16,970	0	(27,963)	(90,312)	(83,628)
0	(21)	0	0	0	0	0	15,630
3,016	(27,737)	73,839	345,757	(8,598)	(93,221)	0	807,686
0	(133)	760	3,818	0	(15,581)	(4,478)	(8,601)
0	0	0	0	0	0	0	182
995	(1,926)	3,440	30,970	0	(72,837)	0	6,400
73	(207)	649	1,273	(71)	(85)	0	4,684

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

COSTS ALLOCATED FROM ...

COSTS ALLOCATED TO ...			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 Fire Districts (summary)	45,043	0	0	(5,443)	4,995
(various)	(various)	Brd-Gov'd Special Districts (summary)	36,507	(51)	0	(8,376)	3,926
(various)	(various)	Redevelopment Agency - RDA	697	0	577	(1,250)	0
(various)	(various)	Self-Gov'd Special Districts (summary)	9,080	0	0	(1,313)	0
(various)	RGP/RPR	EI Mirage Project	1	0	0	0	0
AAF	OOA	Aging and Adult Services	4,576	0	7,954	(4,003)	0
CJV	CIP	Capital Projects - All Funds	2,498	(148,304)	0	0	0
MPA	500	Mojave Desert AQMD (all funds)	1,994	0	0	0	0
NFY	870	S A N B A G (all funds)	1,090	0	0	(9,875)	0
NGJ	875	Inland Library System (all funds)	1,145	0	0	0	0
NHY	890	L A F C O	721	0	492	0	0
NIA	900	Law Library	1,147	0	0	0	0
PAB	RET	Board of Retirement - Admin	1,871	0	0	0	0
RFZ	097	Flood Control District (all zones)	9,271	0	13,192	(13,155)	2,406
RHH	498	IHSS Public Authority	1,113	0	0	(437)	0
RRC	903	Children & Families First Comm.	2,017	0	0	(3,756)	0
RSC	HPS	Headstart/Preschool Services	27,192	0	50,284	(2,666)	4,924
SAA	TRA	Transportation (all funds)	22,998	0	31,818	(13,706)	24,584
SAC	JOB	Workforce Development (all funds)	11,032	0	6,081	(1,329)	0
SAP	CLB	County Library	20,834	0	31,621	(742)	4,382
SFH	CAO	Disaster Recovery Fund	56	0	0	0	0
STD	905	Authority for the Handicapped	9,356	0	0	0	0
Operating Units							
All Other							
(various)	(various)	All Other	86,812	0	0	(19,025)	366,872

**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
198	(782)	9,551	105,636	(6,131)	(9,241)	(160,471)	(16,646)
159	(520)	1,895	94,182	(14,835)	(2,030)	(168,681)	(57,824)
0	(175)	504	23,758	(4,864)	(307)	0	18,940
0	0	3,001	424	(71)	(2)	0	11,120
0	0	0	0	(2,410)	0	0	(2,409)
0	(13)	1,982	12,303	(53)	(472)	0	22,275
2,999	(12,432)	0	203,636	(1,223)	0	(477,681)	(430,507)
0	0	0	0	0	0	0	1,994
0	(11)	356	0	(48,604)	(3,838)	0	(60,882)
0	0	36	0	0	(19)	0	1,161
0	0	54	0	0	(1,855)	0	(589)
0	0	0	0	0	0	0	1,147
0	0	1,198	0	0	(226)	0	2,843
0	(550)	3,607	96,727	(22,510)	(6,227)	(66,428)	16,333
0	0	424	4,667	(1,536)	(109)	0	4,122
0	0	1,434	0	(1,995)	(9,343)	0	(11,643)
34	(106)	36,786	45,394	(15,903)	(2,983)	0	142,956
1,571	(2,600)	11,780	95,879	(49,116)	(35,939)	(100,015)	(12,747)
0	(20)	1,669	58,121	(3,787)	(699)	0	71,069
1,809	(498)	7,966	56,848	(13,157)	(1,915)	(67,920)	39,228
0	0	0	0	0	0	0	56
0	0	0	0	0	0	0	9,356
7,669	(11,794)	13,459	14,000	(14,168)	(3,301)	0	440,525

**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		1,159,918	(152,800)	1,479,219	(555,660)	761,542

**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
77,271	(103,163)	454,512	2,912,416	(356,824)	(872,741)	(1,600,979)	3,202,711

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	227,322	7,708	11,254	2,969	3,097
AAA	ANE	Architecture & Engineering	0	0	0	0	0
AAA	CAO	County Administrative Office	18,016	2,309	1,962	6,297	4,138
AAA	CCL	County Counsel	(6,248)	(12,539)	(16,873)	(101,974)	(871)
AAA	FMC	Facilities Management - Custodial	17,203	3,772	5,974	11,824	2,414
AAA	FMG	Facilities Management - Grounds	2,179	586	850	1,774	652
AAA	FMM	Facilities Management - Maintenance	(1,845)	(826)	(1,504)	(2,802)	(945)
AAA	HRD/UNI	Human Resources	5,078	567	835	1,764	1,602
AAA	PUR	Purchasing	104,082	6,797	17,843	21,666	19,754
AAA	RPR/RNT	Real Estate Services/Rent	(20)	0	(9,157)	(615)	0
AAA	SDD	IS - System Development	(105,509)	(14,778)	(45,538)	(697)	(1,782)
Administrative Groups							
AAA	PSG	Public Services Group	0	(72,803)	0	0	(17,940)
Totals			260,257	(79,208)	(34,354)	(59,794)	10,120

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
1,629	5,934	9,163	4,856	3,171	2,683	401	280,187
0	0	0	0	0	0	0	0
1,963	4,968	11,109	1,460	1,726	8,364	651	62,962
0	(871)	(8,302)	(2,145)	(5,196)	(3,046)	(16)	(158,082)
1,155	3,202	9,121	1,190	771	0	701	57,326
312	864	468	89	0	0	109	7,883
(452)	(1,253)	(2,801)	(182)	(223)	(1,301)	(139)	(14,273)
482	1,222	2,947	359	424	2,338	160	17,779
5,098	93,249	9,771	2,549	1,699	20,816	5,098	308,423
0	0	0	0	(9,432)	0	(41)	(19,266)
(852)	(2,336)	(62,322)	(12,189)	(304)	(131,652)	(51)	(378,009)
(7,479)	(21,285)	0	0	(74,864)	0	(134,617)	(328,988)
1,855	83,695	(30,846)	(4,013)	(82,227)	(101,798)	(127,744)	(164,057)

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

Fund	Dept		(1) 2010 Total Budgeted Expenditures	(2) Less: 2009 Actual Expenditures	(3) Net Total (Col 1 - 2)
Central Support Service Units					
AAA	ACR	Auditor/Controller - Recorder	18,773,992	17,215,623	1,558,369
AAA	ANE	Architecture & Engineering	3,470,494	3,777,787	(307,293)
AAA	CAO	County Administrative Office	6,705,372	5,034,554	1,670,818
AAA	CCL	County Counsel	13,566,605	13,274,491	292,114
AAA	FMC	Facilities Management - Custodial	4,215,526	4,623,735	(408,209)
AAA	FMG	Facilities Management - Grounds	1,749,683	2,052,334	(302,651)
AAA	FMM	Facilities Management - Maintenance	8,805,573	8,856,075	(50,502)
AAA	HRD/UNI	Human Resources	21,066,031	19,546,795	1,519,236
AAA	PUR	Purchasing	5,525,660	1,641,577	3,884,083
AAA	RPR/RNT	Real Estate Services/Rent	2,247,422	2,232,869	14,553
AAA	SDD	IS - Systems Development	15,485,472	15,835,800	(350,328)
SUBTOTALS			101,611,830	94,091,640	7,520,190
Administrative Groups					
AAA	PSG	Public Services Group	0	1,802,223	(1,802,223)
SUBTOTALS			0	1,802,223	(1,802,223)
TOTALS			101,611,830	95,893,863	5,717,967

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

(4) 2010 Total Budgeted Cost Appl & Rev	(5) 2010 Allowable Budgeted Cost Appl & Rev	(6) Less: 2009 Allowable Cost Appl & Rev	(7) Net Total (Col 5 - 6)	(8) 2010-11 Cost Est Allowance (Col 3 - 7)
7,898,231	7,898,231	8,543,293	(645,062)	2,203,431
2,932,000	2,932,000	3,165,701	(233,701)	(73,592)
387,744	387,744	444,840	(57,096)	1,727,914
9,037,323	9,037,323	8,077,066	960,257	(668,142)
1,382,531	1,382,531	2,599,488	(1,216,957)	808,748
646,634	646,634	1,032,583	(385,949)	83,299
3,548,629	3,548,629	3,398,001	150,628	(201,131)
11,134,697	11,134,697	10,134,564	1,000,133	519,103
4,506,411	4,506,411	3,847,181	659,231	3,224,852
1,537,748	1,537,748	1,229,333	308,415	(293,862)
5,825,028	5,825,028	5,026,396	798,632	(1,148,960)
48,836,976	48,836,976	47,498,446	1,338,530	6,181,660
0	0	0	0	(1,802,223)
0	0	0	0	(1,802,223)
48,836,976	48,836,976	47,498,446	1,338,530	4,379,438

ROLL FORWARD COMPUTATION

Fund	Dept	Notes	Cost Allocation Thru This Plan	Cost Allocation Thru 2008-2009 Plan	Roll Forward
			Actual 2008-2009 Costs	Estimated 2008-2009 Costs	
Internal Service Funds					
IAG	PUR	Printing Services	186,449	141,228	45,221
IAJ	(various)	IS - Computer Operations	1,181,146	1,197,872	(16,726)
IAM	(various)	IS - Network Services	604,885	500,537	104,348
IAV	PUR	Central Stores	115,285	412,768	(297,483)
IAY	PUR	Mail Services	95,718	105,003	(9,285)
IBA	VHS	Fleet Mgmt - Motor Pool	150,872	212,207	(61,335)
IBP	RMG	Risk Management (all funds)	711,045	1,618,226	(907,181)
ICB	VHS	Fleet Mgmt - Garage/Warehouse	401,158	438,737	(37,579)
Enterprise Funds					
EAA	SWM	Solid Waste Management (all funds)	719,059	776,380	(57,321)
EAD	MCR	Arrowhead Regional Medical Center (all funds)	3,889,076	4,457,917	(568,841)
General Fund Operating Units					
AAA	ADS	Behavioral Health - Alcohol & Drug Services	119,878	143,388	(23,510)
AAA	APT	Airports Administration	872,636	917,118	(44,482)
AAA	ASR	Assessor	1,618,525	1,739,874	(121,349)
AAA	AWM	Agriculture/Weights & Measures	293,413	300,052	(6,639)
AAA	BDF	Board of Supervisors (all districts)	2,295,979	1,332,343	963,636
AAA	CBD	Clerk of the Board	366,615	689,631	(323,016)
AAA	CCM	County Museum	1,059,929	953,405	106,524
AAA	CCP	Regional Parks	3,635,528	3,064,364	571,164
AAA	CCS	California Children's Services	196,060	189,899	6,161
AAA	CTN	Trial Courts - State Ineligible Costs	3,994	154,621	(150,627)
AAA	DAT	District Attorney	1	1,875,418	182,583
AAA	DCS	HSS - Child Support Services	624,908	669,341	(44,433)
AAA	DPA	Human Services System	5,061,541	6,098,832	(1,037,291)
AAA	EDF	Economic Development Function	363,698	461,016	(97,318)
AAA	EMC	Emergency Medical Care Costs	641	729	(88)
AAA	FLP	Family Law Program	1,444	1,710	(266)
AAA	FMH	Facilities Management - Home Repair	14,076	643,297	(629,221)
AAA	GJY	Grand Jury	18,455	21,415	(2,960)

ROLL FORWARD COMPUTATION

Fund	Dept	Notes	Cost Allocation Thru This Plan	Cost Allocation Thru 2008-2009 Plan	Roll Forward	
			Actual 2008-2009 Costs	Estimated 2008-2009 Costs		
AAA	HCC	Health Care Costs	65,677	15,280	50,397	
AAA	IDC	Indigent Defense	7,676	7,719	(43)	
AAA	LIT	Litigation Proceeds and Uses	4,516	3,226	1,290	
AAA	LNJ	Law and Justice Group	368,619	54,585	314,034	
AAA	LUS	Land Use Services Department	1,670,264	1,788,014	(117,750)	
AAA	MLH	Behavioral Health	1,791,772	1,955,380	(163,608)	
AAA	OCH	HRD - Employee Health and Wellness	34,230	33,792	438	
AAA	PBD	Public Defender	1,193,521	916,711	276,810	
AAA	PGD	Public Guardian	193,069	227,140	(34,071)	
AAA	PHL	Public Health	2,671,733	2,828,520	(156,787)	
AAA	PRB	Probation	6,302,329	6,966,316	(663,987)	
AAA	ROV	Registrar of Voters	927,958	772,762	155,196	
AAA	SCL	County Schools	168,913	284,363	(115,450)	
AAA	SHR	Sheriff	25,528,519	25,505,218	23,301	
AAA	SVR	Surveyor	239,960	241,104	(1,144)	
AAA	TRC	Trial Court Funding	1,913	1,746	167	
AAA	TTC	Treasurer -Tax Collector	2,160,731	2,386,492	(225,761)	
AAA	VAF	Veterans Affairs	103,263	72,596	30,667	
Other Operating Units						
(various)	(various)	Brd-Gov'd Fire Districts (summary)	2	4,231,336	3,865,647	365,689
(various)	(various)	Brd-Gov'd Special Districts (summary)	2,3	1,253,197	1,627,734	(374,537)
(various)	(various)	Redevelopment Agency - RDA		70,708	38,081	32,627
(various)	(various)	Self-Gov'd Special Districts (summary)	3	83,561	187,539	(103,978)
(various)	RGP/RPR	EI Mirage Project		16,316	97,256	(80,940)
AAF	OOA	Aging and Adult Services		237,009	270,713	(33,704)
CJV	CIP	Capital Projects - All Funds		1,129,309	1,864,844	(735,535)
MPA	500	Mojave Desert AQMD (all funds)		5,045	9,979	(4,934)
NFY	870	S A N B A G (all funds)		225,397	161,352	64,045
NGJ	875	Inland Library System (all funds)		13,405	2,236	11,169
NHY	890	L A F C O		39,230	28,252	10,978
NIA	900	Law Library		4,767	6,367	(1,600)
PAB	RET	Board of Retirement - Admin		61,751	49,889	11,862

ROLL FORWARD COMPUTATION

Fund	Dept		Cost Allocation Thru This Plan		Cost Allocation Thru 2008-2009 Plan	
			Notes	Actual 2008-2009 Costs	Estimated 2008-2009 Costs	Roll Forward
RFZ	097	Flood Control District (all zones)		496,334	608,957	(112,623)
RHH	498	IHSS Public Authority		32,776	15,932	16,844
RRC	903	Children & Families First Comm.		280,452	34,677	245,775
RSC	HPS	Headstart/Preschool Services		2,174,577	2,843,677	(669,100)
SAA	TRA	Transportation (all funds)		3,692,959	3,021,086	671,873
SAC	JOB	Workforce Development (all funds)		257,957	356,370	(98,413)
SAP	CLB	County Library		1,113,246	1,161,086	(47,840)
SFH	CAO	Disaster Recovery Fund		590	414	176
STD	905	Authority for the Handicapped		104,051	95,834	8,217
All Other						
(various)	(various)	All Other	4	6,955,640	7,664,275	(708,635)
Totals				92,574,287	97,190,489	(4,616,202)

NOTES:

1. Includes \$9,258 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. Forty Board-Governed Special Districts have been reorganized to Board-Governed Fire Districts. \$3,865,647 previously reported as Brd-Gov'd Special Districts summary for these districts is now included in the Brd-Gov'd Fire Districts summary. Only twenty-four of these units had a Total Estimated amount in Act07Plan09.
3. As of FY2007/2008, three Board-governed districts (CSA 70 Zone L, CSA 9, and CSA 56 ZN F-1) have become self-governed. \$120,179 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 \$3,920 previously reported as AAA-FRN. In 2008-09, this budget unit was consolidated in the County Administrative Office budget unit which is a Central Support Service Unit. Central Support Service Units do not have Roll Forward amounts, so the amount is included in All Other.



COUNTY OF SAN BERNARDINO
Auditor-Controller/Recorder
222 West Hospitality Lane
San Bernardino, CA 92415-0018

www.sbcounty.gov