

County of San Bernardino

# 2013-2014 COUNTYWIDE COST ALLOCATION PLAN (COWCAP)



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

LARRY WALKER, AUDITOR-CONTROLLER/TREASURER/TAX COLLECTOR

ESTIMATED  
FY 2013-2014  
ALLOWABLE COSTS

ACTUAL  
FY 2011-2012  
ALLOWABLE COSTS





# **COUNTY OF SAN BERNARDINO**

## **2013-2014**

# **COUNTYWIDE COST ALLOCATION PLAN (COWCAP)**

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

Estimated FY 2013-2014 Allowable Costs

Actual FY 2011-2012 Allowable Costs



**COUNTY OF SAN BERNARDINO  
2013-2014  
COUNTYWIDE COST ALLOCATION PLAN**

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**COUNTY OF SAN BERNARDINO  
2013-2014  
COUNTYWIDE COST ALLOCATION PLAN**

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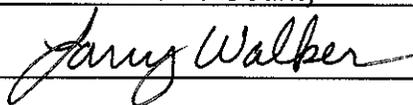
## CERTIFICATION FOR COST PLAN

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

- (1) All costs included in this proposal to establish cost allocations or billing for the fiscal year ending June 30, 2014 are allowable in accordance with the requirements of 2 CFR Part 225, (formerly OMB Circular A-87), "Cost Principles for State and Local Governments" and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Government Unit: San Bernardino County

Signature: 

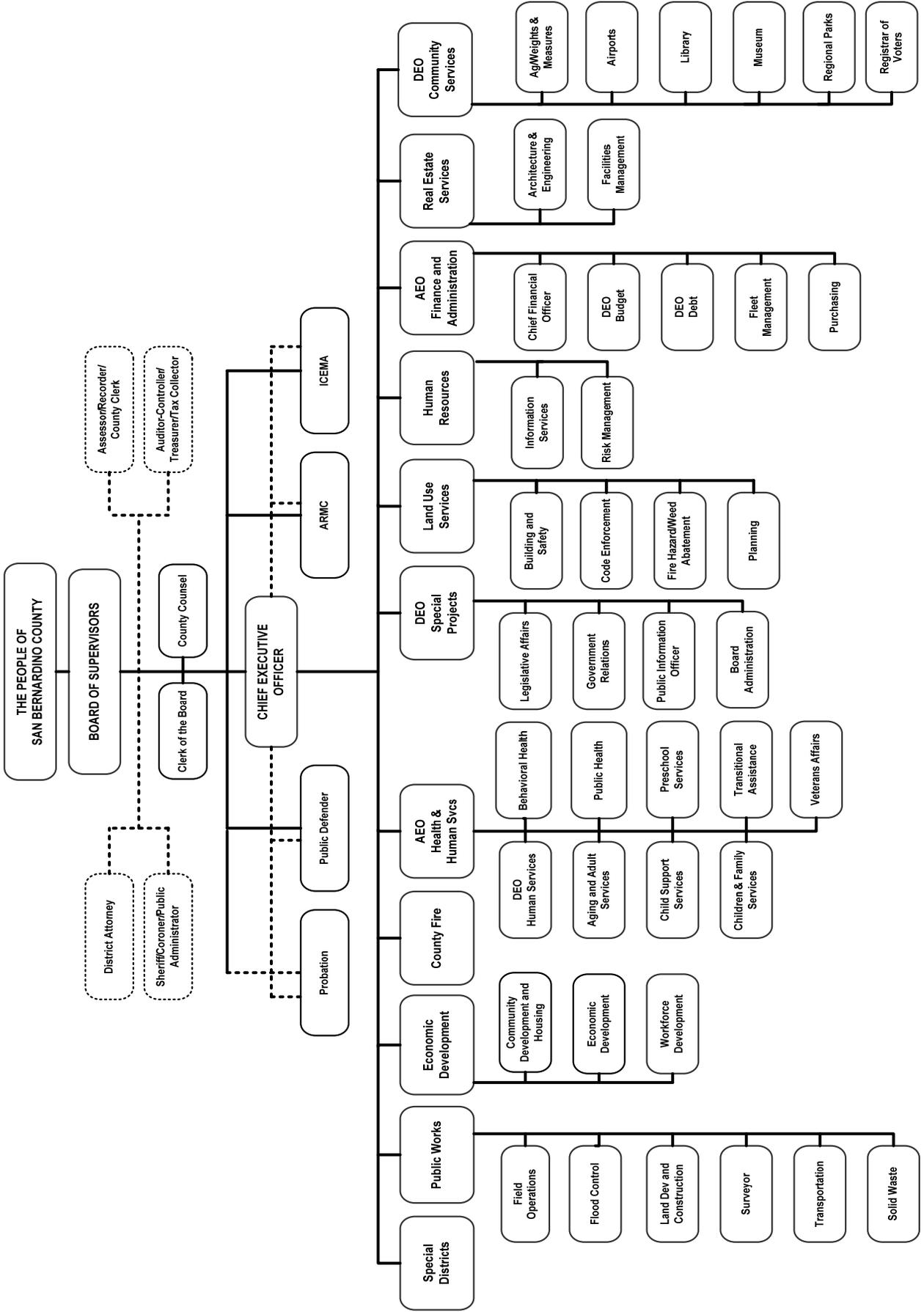
Name of Official LARRY WALKER

Title: Auditor-Controller/Treasurer/Tax Collector

Date of Execution December 18, 2012

# COUNTY OF SAN BERNARDINO ORGANIZATIONAL CHART

AS OF 12/2012



**COUNTY OF SAN BERNARDINO**  
**2013-2014**  
**COUNTYWIDE COST ALLOCATION PLAN**

**AUTHORITY SUMMARY**

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

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



## **SUMMARY OF CLAIMABLE COSTS**

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

<b>COSTS ALLOCATED TO ...</b>			<b>COSTS ALLOCATED FROM ...</b>				
Fund	Dept		Space Use	Computer Software + Equipment Use	Utilities	Rent	Arch. & Eng. AAA-ANE
<b>Operating Units</b>							
<b>Internal Service Funds</b>							
IAG	PUR	Printing Services	20,672	0	26,962	0	0
IAJ	(various)	IS - Computer Operations	187,306	0	443,182	0	0
IAM	(various)	Telecommunication Services	82,700	0	281,422	0	0
IAV	PUR	Surplus Property & Storage Operations	38,318	0	51,798	0	0
IAY	PUR	Mail/Courier Services	9,870	0	13,342	0	0
IBA	VHS	Fleet Management - Motor Pool	0	0	2,005	0	0
IBP	RMG	Risk Management (all funds)	59,437	0	55,296	0	0
ICB	VHS	Fleet Management - Garage	0	0	209,479	0	0
<b>Operating Units</b>							
<b>Enterprise Funds</b>							
EAA	SWM	Solid Waste Management (all funds)	0	0	69,694	0	0
EAD	MCR	Arrowhead Regional Medical Center (all funds)	0	0	40,115	0	(2,296)
<b>Operating Units</b>							
<b>General Fund Operating Units</b>							
AAA	APT	Airports Administration	73,879	40,802	282,014	0	(37,692)
AAA	ASR	Assessor/Recorder/County Clerk	285,180	112,803	269,730	0	0
AAA	AWM	Agriculture/Weights & Measures	28,519	23,886	25,620	0	0
AAA	BDF	Board of Supervisors (all districts)	96,099	909	50,367	0	0
AAA	CBD	Clerk of the Board	24,557	0	21,080	0	0
AAA	CCM	County Museum	317,463	27,357	337,967	0	0
AAA	CCP	Regional Parks	483,223	82,103	2,148,979	0	0
AAA	CCS	California Children's Services	0	965	0	0	0
AAA	CTN	CTC - Court Judicial Benefits	0	0	0	0	0
AAA	DAT	District Attorney	401,666	40,027	346,041	0	0
AAA	DCS	Child Support Services	0	0	0	0	0
AAA	DPA	Human Services - Admin	47,757	0	45,603	0	0
AAA	EDF	Economic Development Function	57,305	10,329	35,412	0	0
AAA	EMC	PH - Indigent Ambulance	0	0	0	0	0

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

**COSTS ALLOCATED FROM ...**

<b>Auditor- Controller AAA-ATX</b>	<b>County Admin. Office AAA- CAO/FAB</b>	<b>County Counsel AAA-CCL</b>	<b>Fac. Mgmt Custodial AAA-FMC</b>	<b>Fac. Mgmt Grounds AAA-FMG</b>	<b>Fac. Mgmt Maint. AAA-FMM</b>	<b>Human Resources AAA- HRD/UNI</b>	<b>Purch. AAA-PUR</b>
17,388	4,070	0	(8,029)	(876)	2,442	7,200	3,030
66,734	32,538	0	(73,324)	(6,837)	78,212	(43,324)	46,094
67,752	22,801	184	(4,434)	396	(13,848)	2,901	47,210
4,523	513	0	(8,599)	(1,354)	2,289	907	1,276
14,966	6,428	0	(3,897)	(349)	1,439	11,371	1,276
40,898	720	2,228	(867)	(2,865)	371	1,274	12,600
500,593	14,805	164,199	(12,145)	(1,019)	8,112	(46,256)	9,410
67,797	18,137	(2,185)	(6,555)	(217)	23,203	38,793	6,858
101,747	20,966	21,298	(10,581)	(1,624)	3,794	45,546	11,165
716,298	716,388	7,284	(106,274)	(29,491)	0	1,081,338	109,892
16,202	5,669	1,832	(2,449)	(222)	106,405	18,648	7,177
76,512	53,158	110,895	(61,387)	(3,063)	26,702	72,203	23,286
20,570	16,028	27,377	(11,868)	(661)	12,238	30,138	1,116
18,574	11,751	280,514	(27,636)	776	15,706	65,125	0
8,433	3,324	37,343	(4,681)	(442)	1,717	5,851	0
16,694	8,183	14,568	(70,080)	(6,827)	26,755	36,671	638
93,589	35,062	103,793	(3,937)	(349)	1,407	197,078	24,722
29,916	36,935	(5,689)	0	0	0	70,356	478
66	0	0	0	0	0	0	0
146,545	118,482	21,751	(84,418)	(4,885)	37,243	205,981	6,699
127,785	105,204	499	1,275	0	0	66,653	14,355
1,042,912	1,115,525	148,256	(15,877)	(345)	8,864	1,504,705	71,932
37,777	8,634	372	(8,540)	(943)	4,012	33,810	35,408
751	0	0	0	0	0	0	0

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

**COSTS ALLOCATED FROM ...**

<b>Fund/Dept</b>	<b>Real Est Services AAA- RPR/RNT</b>	<b>IS Systems Dev AAA-SDD</b>	<b>Total Actual</b>
<b>Operating Units</b>			
<b>Internal Service Funds</b>			
IAG PUR	0	3,507	76,366
IAJ (various)	0	941,746	1,672,328
IAM (various)	(102)	(403,767)	83,214
IAV PUR	0	705	90,377
IAY PUR	0	7,850	62,296
IBA VHS	0	55,540	111,904
IBP RMG	0	5,590	758,022
ICB VHS	0	2,784	358,094
<b>Operating Units</b>			
<b>Enterprise Funds</b>			
EAA SWM	899	23,270	286,175
EAD MCR	49	294,469	2,827,771
<b>Operating Units</b>			
<b>General Fund Operating Units</b>			
AAA APT	4,640	4,494	521,399
AAA ASR	(549)	278,495	1,243,967
AAA AWM	167	10,248	183,380
AAA BDF	1,745	4,001	517,930
AAA CBD	0	246,727	343,908
AAA CCM	1,995	6,738	718,123
AAA CCP	67	11,275	3,177,012
AAA CCS	0	11,751	144,712
AAA CTN	0	0	66
AAA DAT	0	115,794	1,350,926
AAA DCS	8,727	43,439	367,936
AAA DPA	87,740	825,776	4,882,848
AAA EDF	344	450	214,372
AAA EMC	0	0	751

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

**COSTS ALLOCATED FROM ...**

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<b>Cost Estimation</b>	<b>Total Estimated</b>	<b>Roll Forward</b>	<b>Total Claimable</b>
7,794	84,159	(41,336)	42,823
127,056	1,799,383	14,752	1,814,135
56,147	139,361	(475,122)	(335,761)
4,259	94,636	(1,101)	93,535
6,231	68,527	(13,900)	54,628
17,171	129,075	70,566	199,641
201,749	959,771	(129,008)	830,764
21,865	379,959	46,334	426,293
54,324	340,499	(186,503)	153,996
591,023	3,418,794	(882,171)	2,536,623
31,690	553,088	17,216	570,304
71,585	1,315,552	(73,098)	1,242,453
14,111	197,491	(10,164)	187,327
28,576	546,507	(974,601)	(428,094)
10,785	354,693	1,355	356,047
29,655	747,777	(4,245)	743,532
50,598	3,227,610	(555,275)	2,672,335
19,020	163,732	(15,697)	148,035
3	69	(1,292)	(1,223)
85,086	1,436,011	(329,935)	1,106,076
57,758	425,695	(208,847)	216,848
875,121	5,757,969	454,664	6,212,633
31,351	245,722	(280,572)	(34,850)
39	790	229	1,019

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

COSTS ALLOCATED TO ...			COSTS ALLOCATED FROM ...				
			Space Use	Computer Software + Equipment Use	Utilities	Rent	Arch. & Eng. AAA-ANE
Fund	Dept						
AAA	FLP	Drug Court Programs	0	0	0	0	0
AAA	GJY	Grand Jury	1,974	0	9,266	0	0
AAA	HCC	Health Administration	0	0	0	0	0
AAA	IDC	Indigent Defense	0	0	0	0	0
AAA	JPL	Capital Facilities Leases	0	0	0	0	0
AAA	LIT	Litigation Proceeds and Uses	0	0	0	0	0
AAA	LNJ	Law and Justice Group	0	0	0	0	0
AAA	LUS	Land Use Services Department	150,905	22,796	103,417	0	0
AAA	MLH	Behavioral Health	0	0	360,028	0	0
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	0	530	0	0	0
AAA	PBD	Public Defender	196,006	29,731	203,824	0	0
AAA	PGD	Public Guardian - Conservator	40,953	3,570	68,332	0	0
AAA	PHL	Public Health	222,544	330,198	437,940	0	0
AAA	PRB	Probation - Admin, Corr, & Det	1,322,151	94,488	896,162	0	0
AAA	ROV	Registrar of Voters	66,605	74,454	90,037	0	0
AAA	SCL	County Schools	82,649	0	(20,309)	0	0
AAA	SHR	Sheriff/Coroner/Public Administrator	4,775,383	5,641,490	7,195,919	0	0
AAA	SVR	Surveyor	9,404	23,139	10,240	0	0
AAA	TRC	Trial Court Funding	0	0	0	0	0
AAA	VAF	Veterans Affairs	20,914	883	13,551	0	0
<b>Operating Units</b>							
<b>Other Operating Units</b>							
(various)	(various)	Brd-Gov'd Fire Districts (summary)	1,700	290,832	0	0	0
(various)	(various)	Brd-Gov'd Special Districts (summary)	174,976	365,827	31,811	0	0
(various)	RGP/RPR	El Mirage Project	0	0	0	0	0
AAF	OOA	Aging and Adult Services (all funds)	0	2,939	0	0	0
CJV	CIP	Capital Improvement Funds - All Funds	0	2,560	0	0	(35,264)
FPD	106	SBC Fire Protection District	497,052	2,332,666	66,911	0	0
RFZ	097	Flood Control District (all zones)	33,249	3,340	33,764	0	0
RHH	498	IHSS Public Authority	0	0	0	0	0
RRC	903	Children & Families First Commission	0	0	0	0	0
RSC	HPS	Preschool Services	79,966	147,352	38,207	0	0

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

**COSTS ALLOCATED FROM ...**

<b>Auditor- Controller AAA-ATX</b>	<b>County Admin. Office AAA- CAO/FAB</b>	<b>County Counsel AAA-CCL</b>	<b>Fac. Mgmt Custodial AAA-FMC</b>	<b>Fac. Mgmt Grounds AAA-FMG</b>	<b>Fac. Mgmt Maint. AAA-FMM</b>	<b>Human Resources AAA- HRD/UNI</b>	<b>Purch. AAA-PUR</b>
3,009	0	0	0	0	0	0	0
3,157	0	2,160	(1,159)	0	630	0	0
1,603	423	(5,985)	0	0	0	748	0
5,220	0	0	0	0	0	0	1,914
70,131	0	0	0	0	0	0	2,073
284	0	0	0	0	0	0	797
1,265	256	4,320	0	0	0	453	0
46,788	25,856	561,481	(28,683)	(1,832)	10,970	156,104	14,514
296,201	193,552	13,497	(52,204)	(4,664)	21,502	93,900	32,218
6,902	2,819	0	0	0	0	4,969	0
66,158	59,465	23,007	(47,378)	(836)	17,654	138,446	6,380
6,307	4,613	0	(9,625)	(1,259)	3,008	13,309	0
232,450	166,563	68,013	(65,236)	(5,817)	24,690	348,525	43,064
295,350	258,894	50,786	(327,529)	(19,846)	133,317	440,483	24,881
29,222	5,777	88,973	(21,377)	(2,361)	6,409	49,944	10,527
11,956	0	66,961	24	0	0	0	0
1,359,292	858,082	334,677	(463,905)	(3,131)	235,292	1,628,920	158,697
13,096	8,260	(11)	(6,010)	(510)	2,905	19,991	0
1,561	0	0	0	0	0	0	0
6,000	4,613	8,590	(5,187)	(317)	2,703	8,161	1,276
31,342	7,934	(14,523)	3	0	(1,100)	13,877	7,177
81,385	44,386	7,673	(7,404)	(675)	2,723	78,447	31,261
135	0	0	0	0	0	0	0
30,302	20,087	37,226	0	0	0	41,497	319
16,326	0	0	11	(4,732)	479,145	0	35,248
201,927	243,478	17,380	(6,478)	(673)	8,240	202,349	29,188
14,818	38,609	7,221	(18,858)	(2,001)	5,769	7,069	39,874
6,891	5,648	(199)	0	0	0	50,053	0
12,805	0	(7,177)	0	0	0	66,184	0
226,480	169,710	(1,912)	12,475	0	(2,001)	2,034,473	13,238

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

**COSTS ALLOCATED FROM ...**

<b>Fund/Dept</b>	<b>Real Est Services AAA- RPR/RNT</b>	<b>IS Systems Dev AAA-SDD</b>	<b>Total Actual</b>
AAA FLP	0	0	3,009
AAA GJY	0	0	16,029
AAA HCC	1,254	135	(1,822)
AAA IDC	0	0	7,133
AAA JPL	0	0	72,205
AAA LIT	0	0	1,082
AAA LNJ	0	82	6,376
AAA LUS	0	32,348	1,094,664
AAA MLH	6,840	192,714	1,153,584
AAA OCH	0	897	16,117
AAA PBD	413	64,838	757,708
AAA PGD	0	1,468	130,676
AAA PHL	(508)	79,369	1,881,796
AAA PRB	584	109,121	3,278,842
AAA ROV	0	(606)	397,603
AAA SCL	0	0	141,281
AAA SHR	1,222	800,488	22,522,427
AAA SVR	7,632	13,386	101,522
AAA TRC	0	0	1,561
AAA VAF	0	1,468	62,653
<b>Operating Units</b>			
<b>Other Operating Units</b>			
(various) (various)	(4,027)	6,365	339,581
(various) (various)	5,868	39,533	855,810
(various) RGP/RPR	3,289	0	3,424
AAF OOA	0	6,391	138,761
CJV CIP	690	35,178	529,163
FPD 106	8,986	86,580	3,687,606
RFZ 097	(8,341)	52,088	206,601
RHH 498	0	1,797	64,192
RRC 903	268	18,503	90,583
RSC HPS	(1,309)	54,028	2,770,708

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

**COSTS ALLOCATED FROM ...**

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<b>Cost Estimation</b>	<b>Total Estimated</b>	<b>Roll Forward</b>	<b>Total Claimable</b>
155	3,164	363	3,527
270	16,299	1,505	17,803
331	(1,491)	(6,757)	(8,248)
1,247	8,380	1,248	9,629
8,131	80,336	(47,764)	32,571
422	1,504	(9,346)	(7,843)
425	6,800	(91,853)	(85,053)
88,022	1,182,686	(286,153)	896,534
176,698	1,330,282	77,225	1,407,507
1,648	17,765	(3,734)	14,031
52,135	809,843	(106,821)	703,023
4,974	135,649	(19,473)	116,176
146,486	2,028,282	(228,079)	1,800,203
266,169	3,545,010	(2,040,926)	1,504,084
27,034	424,638	(17,274)	407,364
4,187	145,467	(106,821)	38,646
730,486	23,252,913	(1,710,169)	21,542,744
7,121	108,642	16,723	125,365
82	1,643	(282)	1,361
3,843	66,496	(28,262)	38,235
10,030	349,610	197,055	546,665
61,226	917,036	(134,187)	782,848
1,529	4,953	(15,331)	(10,378)
13,726	152,487	(78,719)	73,767
313,627	842,790	506,862	1,349,651
147,168	3,834,773	(245,672)	3,589,101
77,548	284,149	(156,224)	127,925
5,891	70,083	42,748	112,830
10,126	100,709	(25,299)	75,411
228,187	2,998,895	401,839	3,400,734

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

COSTS ALLOCATED TO ...			COSTS ALLOCATED FROM ...				
			Space Use	Computer Software + Equipment Use	Utilities	Rent	Arch. & Eng. AAA-ANE
Fund	Dept						
SAA	TRA	Transportation (all funds)	152,022	2,219,738	126,845	0	0
SAC	JOB	Workforce Development (all funds)	0	15,028	9,977	0	0
SAP	CLB	County Library	426,605	66,586	3,047	0	0
SCJ	CAO	Courthouse Temp Construction	0	0	0	0	0
SCM	CAO	Criminal Justice Temp Const	0	0	0	0	0
SFH	CAO	Disaster Recovery Fund	0	0	0	0	0
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	0	62,961	0	0	0
STD	905	Authority for the Handicapped	0	0	0	0	0
<b>Operating Units</b>							
<b>All Other</b>							
(various)	(various)	All Other	2,028,236	117,873	688,398	0	0
(various)	(various)	San Sevaine RDA (all funds)	0	1,090	0	0	0
(various)	(various)	Self-Gov'd Special Districts (summary)	0	0	0	0	0
MPA	500	Mojave Desert AQMD (all funds)	0	0	0	0	0
NFY	870	S A N B A G (all funds)	0	0	0	0	0
NGJ	875	Inland Library System (all funds)	0	0	0	0	0
NHY	890	L A F C O	0	0	0	0	0
NIA	900	Law Library	0	0	0	0	0
PAB	RET	Board of Retirement - Admin	0	3,440	0	0	0
<b>Totals</b>			<b>12,497,245</b>	<b>12,192,692</b>	<b>15,123,476</b>	<b>0</b>	<b>(75,251)</b>

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

**COSTS ALLOCATED FROM ...**

<b>Auditor- Controller AAA-ATX</b>	<b>County Admin. Office AAA- CAO/FAB</b>	<b>County Counsel AAA-CCL</b>	<b>Fac. Mgmt Custodial AAA-FMC</b>	<b>Fac. Mgmt Grounds AAA-FMG</b>	<b>Fac. Mgmt Maint. AAA-FMM</b>	<b>Human Resources AAA- HRD/UNI</b>	<b>Purch. AAA-PUR</b>
140,849	82,938	30,236	(29,913)	(2,658)	14,274	315,136	37,481
90,403	25,597	1,877	4	0	(727)	275,184	37,641
85,114	61,546	(6,379)	(31,005)	(2,626)	11,514	242,508	10,846
784	0	0	0	0	0	0	0
797	0	0	0	0	0	0	0
575	0	0	0	0	0	0	0
46,739	5,846	708	0	0	0	14,071	7,018
43,762	0	0	0	0	0	0	0
355,902	17,871	10,928	202,946	47,139	138,837	115,913	2,871
(6,509)	1,105	(377)	(1,908)	(187)	693	15,424	3,509
6,831	0	(552)	0	0	0	0	478
248	0	0	0	0	0	0	0
(14,071)	11,294	(119,647)	0	0	(34)	6,526	0
863	513	0	0	0	0	296	0
1,770	1,281	0	0	0	0	740	0
2,194	0	0	0	0	0	0	0
13,431	0	0	0	0	0	26,967	0
<b>7,083,069</b>	<b>4,682,339</b>	<b>2,113,470</b>	<b>(1,432,702)</b>	<b>(68,183)</b>	<b>1,463,476</b>	<b>9,817,634</b>	<b>987,112</b>

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

**COSTS ALLOCATED FROM ...**

<b>Fund/Dept</b>	<b>Real Est Services AAA- RPR/RNT</b>	<b>IS Systems Dev AAA-SDD</b>	<b>Total Actual</b>
SAA TRA	19,234	138,278	3,244,460
SAC JOB	9,797	8,406	473,188
SAP CLB	(29)	25,150	892,877
SCJ CAO	0	0	784
SCM CAO	0	0	797
SFH CAO	0	0	575
SMI ICM	(2,678)	2,427	137,092
STD 905	0	0	43,762
<b>Operating Units</b>			
<b>All Other</b>			
(various) (various)	(15,604)	(69,872)	3,641,438
(various) (various)	42	714	13,595
(various) (various)	71	0	6,828
MPA 500	0	0	248
NFY 870	(21,087)	(48,337)	(185,356)
NGJ 875	0	163	1,835
NHY 890	0	2,261	6,053
NIA 900	0	0	2,194
PAB RET	0	3,754	47,592
	<b>118,333</b>	<b>4,149,999</b>	<b>68,652,709</b>

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

**COSTS ALLOCATED FROM ...**

<b>Cost Estimation</b>	<b>Total Estimated</b>	<b>Roll Forward</b>	<b>Total Claimable</b>
138,710	3,383,170	(108,081)	3,275,089
54,626	527,814	(90,561)	437,253
58,747	951,625	(132,762)	818,863
41	825	784	1,610
41	838	797	1,634
30	605	68	673
11,143	148,235	25,053	173,288
2,252	46,014	(40,678)	5,336
69,366	3,710,804	(1,336,769)	2,374,035
5,493	19,088	(32,224)	(13,136)
2,976	9,804	(174,323)	(164,520)
716	963	(3,352)	(2,389)
20,604	(164,752)	(149,719)	(314,471)
233	2,068	(429)	1,638
761	6,813	(12,210)	(5,397)
475	2,669	(300)	2,369
3,418	51,010	(15,227)	35,783
<b>5,151,550</b>	<b>73,804,260</b>	<b>(9,761,267)</b>	<b>64,042,993</b>



**SUMMARY OF COSTS ALLOCATED TO SERVICE UNITS**

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

COSTS ALLOCATED FROM ...			COSTS ALLOCATED TO ...				
			Arch. & Eng. AAA-ANE	Auditor - Controller AAA-ATX	County Admin. Office AAA-CAO/FAB	County Counsel AAA-CCL	Fac. Mgmt Custodial AAA-FMC
Fund	Dept						
<b>Central Support Service Units</b>							
AAA	ANE	Architecture & Engineering	0	0	0	0	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	7,339	1,451,948	104,687	27,798	26,595
AAA	CAO/FAB	County Administrative Office	3,525	61,581	6,060	18,995	9,378
AAA	CCL	County Counsel	146,222	164,525	230,153	1,068,432	8,537
AAA	FMC	Facilities Management - Custodial	(3,503)	(60,709)	(11,069)	(25,991)	26,778
AAA	FMG	Facilities Management - Grounds	(470)	(6,101)	(1,312)	(3,575)	7,052
AAA	FMM	Facilities Management - Maintenance	844	13,248	1,416	6,235	25,560
AAA	HRD/UNI	Human Resources	6,573	91,394	17,942	35,354	26,031
AAA	PUR	Purchasing	369	25,307	3,317	17,322	412
AAA	RPR/RNT	Real Estate Services/Rent	0	0	5,981	(98)	0
AAA	SDD	IS - Systems Development	13,294	1,305,120	385,219	5,507	73,692
<b>Totals</b>			<b>174,192</b>	<b>3,046,312</b>	<b>742,395</b>	<b>1,149,977</b>	<b>204,034</b>

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

**COSTS ALLOCATED TO ...**

<b>Fac. Mgmt Grounds AAA-FMG</b>	<b>Fac. Mgmt Maint. AAA-FMM</b>	<b>Human Resources AAA- HRD/UNI</b>	<b>Purch. AAA-PUR</b>	<b>Real Est Services AAA- RPR/RNT</b>	<b>IS Systems Dev AAA-SDD</b>	<b>Total</b>
0	0	0	0	0	0	0
8,125	40,194	53,518	49,959	28,653	18,864	1,817,679
2,173	12,716	22,942	3,413	5,270	20,304	166,356
3,996	12,170	262,848	52,767	36,539	36,864	2,023,053
12,684	35,946	(25,866)	(4,470)	(5,486)	(6,263)	(67,950)
3,340	9,835	(3,136)	(596)	(694)	0	4,343
12,107	35,649	5,882	903	564	3,218	105,625
8,072	50,683	47,808	13,017	9,826	(14,137)	292,562
1,617	5,219	2,457	2,457	369	2,457	61,301
0	0	0	0	18,320	0	24,204
34,249	80,323	524,939	109,354	10,782	2,604,586	5,147,064
<b>86,364</b>	<b>282,734</b>	<b>891,391</b>	<b>226,803</b>	<b>104,142</b>	<b>2,665,892</b>	<b>9,574,237</b>



## SERVICE UNITS EXPENDITURE DETAIL

Fund	Dept		Salaries and Employee Benefits	Services and Supplies	Prior Year	Total Current Expenditures
<b>Central Support Service Units</b>						
AAA	ANE	Architecture & Engineering	1,942,167	230,451	0	2,172,618
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	21,309,673	9,573,166	633,724	31,516,564
AAA	CAO/FAB	County Administrative Office	4,262,490	1,159,235	55,418	5,477,142
AAA	CCL	County Counsel	12,245,674	1,523,409	193,919	13,963,002
AAA	FMC	Facilities Management - Custodial	1,941,279	2,549,447	24,798	4,515,523
AAA	FMG	Facilities Management - Grounds	561,248	910,553	0	1,471,801
AAA	FMM	Facilities Management - Maintenance	4,437,705	2,862,751	44,169	7,344,625
AAA	HRD/UNI	Human Resources	14,758,507	2,675,507	0	17,434,014
AAA	PUR	Purchasing	1,416,825	90,048	0	1,506,872
AAA	RPR/RNT	Real Estate Services/Rent	2,202,313	218,589	10,414	2,431,316
AAA	SDD	IS - Systems Development	11,452,461	3,607,193	82,351	15,142,005
<b>TOTALS</b>			<b>76,530,341</b>	<b>25,400,348</b>	<b>1,044,794</b>	<b>102,975,483</b>



## **COMPUTER SOFTWARE - DEPRECIATION EQUIPMENT USE – ALLOWED COST**

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

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

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

Fund	Dept		Computer Software		Equipment		Total
			Acquisition Costs	Depreciation Expense	Acquisition Costs	Use Allow 0.066667	
<b>Central Support Service Units</b>							
AAA	ANE	Architecture & Engineering	0	0	28,724	1,915	1,915
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	88,809	29,264	1,554,239	103,616	132,881
AAA	CAO/FAB	County Administrative Office	0	0	81,946	5,463	5,463
AAA	CCL	County Counsel	0	0	65,088	4,339	4,339
AAA	FMC	Facilities Management - Custodial	0	0	0	0	0
AAA	FMG	Facilities Management - Grounds	0	0	91,236	6,082	6,082
AAA	FMM	Facilities Management - Maintenance	0	0	219,467	14,631	14,631
AAA	HRD/UNI	Human Resources	0	0	23,197	1,546	1,546
AAA	PUR	Purchasing	0	0	27,284	1,819	1,819
AAA	RPR/RNT	Real Estate Services/Rent	0	0	0	0	0
AAA	SDD	IS - Systems Development	0	0	172,010	11,467	11,467
<b>SUBTOTALS</b>			<b>88,809</b>	<b>29,264</b>	<b>2,263,191</b>	<b>150,880</b>	<b>180,144</b>
<b>Internal Service Funds</b>							
IAG	PUR	Printing Services	0	0	0	0	0
IAJ	(various)	IS - Computer Operations	0	0	0	0	0
IAM	(various)	Telecommunication Services	0	0	0	0	0
IAV	PUR	Surplus Property & Storage Operations	0	0	0	0	0
IAY	PUR	Mail/Courier Services	0	0	0	0	0
IBA	VHS	Fleet Management - Motor Pool	0	0	0	0	0
IBP	RMG	Risk Management (all funds)	0	0	0	0	0
ICB	VHS	Fleet Management - Garage	0	0	0	0	0
<b>SUBTOTALS</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Enterprise Funds</b>							
EAA	SWM	Solid Waste Management (all funds)	0	0	0	0	0

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

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

**General Fund Operating Units**

AAA	APT	Airports Administration	0	0	612,024	40,802	40,802
AAA	ASR	Assessor/Recorder/County Clerk	36,504	12,168	1,509,515	100,635	112,803
AAA	AWM	Agriculture/Weights & Measures	0	0	358,290	23,886	23,886
AAA	BDF	Board of Supervisors (all districts)	0	0	13,641	909	909
AAA	CBD	Clerk of the Board	0	0	0	0	0
AAA	CCM	County Museum	0	0	410,355	27,357	27,357
AAA	CCP	Regional Parks	0	0	1,231,532	82,103	82,103
AAA	CCS	California Children's Services	0	0	14,469	965	965
AAA	CTN	CTC - Court Judicial Benefits	0	0	0	0	0
AAA	DAT	District Attorney	6,000	2,000	570,398	38,027	40,027
AAA	DCS	Child Support Services	0	0	0	0	0
AAA	DPA	Human Services - Admin	0	0	0	0	0
AAA	EDF	Economic Development Function	0	0	154,940	10,329	10,329
AAA	EMC	PH - Indigent Ambulance	0	0	0	0	0
AAA	FLP	Drug Court Programs	0	0	0	0	0
AAA	GJY	Grand Jury	0	0	0	0	0
AAA	HCC	Health Administration	0	0	0	0	0
AAA	IDC	Indigent Defense	0	0	0	0	0
AAA	JPL	Capital Facilities Leases	0	0	0	0	0
AAA	LIT	Litigation Proceeds and Uses	0	0	0	0	0
AAA	LNJ	Law and Justice Group	0	0	0	0	0
AAA	LUS	Land Use Services Department	0	0	341,942	22,796	22,796
AAA	MLH	Behavioral Health	0	0	0	0	0
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	0	0	7,957	530	530

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

Fund	Dept		Computer Software		Equipment		Total
			Acquisition Costs	Depreciation Expense	Acquisition Costs	Use Allow 0.066667	
AAA	PBD	Public Defender	0	0	445,964	29,731	29,731
AAA	PGD	Public Guardian - Conservator	0	0	53,544	3,570	3,570
AAA	PHL	Public Health	283,749	94,583	3,534,201	235,615	330,198
AAA	PRB	Probation - Admin, Corr, & Det	0	0	1,417,309	94,488	94,488
AAA	ROV	Registrar of Voters	0	0	1,116,811	74,454	74,454
AAA	SCL	County Schools	0	0	0	0	0
AAA	SHR	Sheriff/Coroner/Public Administrator	2,453,140	654,900	74,798,470	4,986,590	5,641,490
AAA	SVR	Surveyor	0	0	347,086	23,139	23,139
AAA	TRC	Trial Court Funding	0	0	0	0	0
AAA	VAF	Veterans Affairs	0	0	13,246	883	883
<b>SUBTOTALS</b>			<b>2,779,393</b>	<b>763,651</b>	<b>86,951,693</b>	<b>5,796,809</b>	<b>6,560,460</b>

**Other Operating Units**

(various)	(various)	Brd-Gov'd Fire Districts (summary)	24,500	8,167	4,239,952	282,665	290,832
(various)	(various)	Brd-Gov'd Special Districts (summary)	0	0	5,487,372	365,827	365,827
(various)	RGP/RPR	El Mirage Project	0	0	0	0	0
AAF	OOA	Aging and Adult Services (all funds)	0	0	44,078	2,939	2,939
CJV	CIP	Capital Improvement Funds - All Funds	0	0	38,394	2,560	2,560
FPD	106	SBC Fire Protection District	0	0	34,989,819	2,332,666	2,332,666
RFZ	097	Flood Control District (all zones)	0	0	50,100	3,340	3,340
RHH	498	IHSS Public Authority	0	0	0	0	0
RRC	903	Children & Families First Commission	0	0	0	0	0
RSC	HPS	Preschool Services	0	0	2,210,264	147,352	147,352
SAA	TRA	Transportation (all funds)	0	0	33,295,903	2,219,738	2,219,738
SAC	JOB	Workforce Development (all funds)	0	0	225,422	15,028	15,028
SAP	CLB	County Library	0	0	998,788	66,586	66,586
SCJ	CAO	Courthouse Temp Construction	0	0	0	0	0
SCM	CAO	Criminal Justice Temp Const	0	0	0	0	0

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

Fund	Dept		Computer Software		Equipment		Total
			Acquisition Costs	Depreciation Expense	Acquisition Costs	Use Allow 0.066667	
SFH	CAO	Disaster Recovery Fund	0	0	0	0	0
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	0	0	944,418	62,961	62,961
STD	905	Authority for the Handicapped	0	0	0	0	0
<b>SUBTOTALS</b>			<b>24,500</b>	<b>8,167</b>	<b>82,524,510</b>	<b>5,501,662</b>	<b>5,509,828</b>
<b>All Other</b>							
(various)	(various)	All Other	0	0	1,768,085	117,873	117,873
(various)	(various)	San Sevaine RDA (all funds)	0	0	16,355	1,090	1,090
(various)	(various)	Self-Gov'd Special Districts (summary)	0	0	0	0	0
MPA	500	Mojave Desert AQMD (all funds)	0	0	0	0	0
NFY	870	S A N B A G (all funds)	0	0	0	0	0
NGJ	875	Inland Library System (all funds)	0	0	0	0	0
NHY	890	L A F C O	0	0	0	0	0
NIA	900	Law Library	0	0	0	0	0
PAB	RET	Board of Retirement - Admin	0	0	51,606	3,440	3,440
<b>SUBTOTALS</b>			<b>0</b>	<b>0</b>	<b>1,836,046</b>	<b>122,404</b>	<b>122,404</b>
<b>TOTALS</b>			<b>2,892,702</b>	<b>801,082</b>	<b>173,575,441</b>	<b>11,571,754</b>	<b>12,372,836</b>



## **RENT – ALLOWED COST**

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

**RENT - ALLOWED COSTS**

<b>Fund</b>	<b>Dept</b>		<b>Rent Paid by Real Estate Svcs For Others</b>	<b>Less Amount Transferred To User</b>	<b>Total Allowed Costs</b>
<b>Central Support Service Units</b>					
AAA	ANE	Architecture & Engineering	0	0	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	0	0	0
AAA	CAO/FAB	County Administrative Office	0	0	0
AAA	CCL	County Counsel	6,048	6,048	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
<b>SUBTOTALS</b>			<b>6,048</b>	<b>6,048</b>	<b>0</b>
<b>Internal Service Funds</b>					
IAG	PUR	Printing Services	0	0	0
IAJ	(various)	IS - Computer Operations	0	0	0
IAM	(various)	Telecommunication Services	0	0	0
IAV	PUR	Surplus Property & Storage Operations	0	0	0
IAY	PUR	Mail/Courier Services	0	0	0
IBA	VHS	Fleet Management - Motor Pool	0	0	0
IBP	RMG	Risk Management (all funds)	0	0	0
ICB	VHS	Fleet Management - Garage	66,240	66,240	0
<b>SUBTOTALS</b>			<b>66,240</b>	<b>66,240</b>	<b>0</b>
<b>Enterprise Funds</b>					
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)	425,466	425,466	0
<b>SUBTOTALS</b>			<b>425,466</b>	<b>425,466</b>	<b>0</b>

**General Fund Operating Units**

AAA	APT	Airports Administration	0	0	0
AAA	ASR	Assessor/Recorder/County Clerk	105,439	105,439	0
AAA	AWM	Agriculture/Weights & Measures	68,465	68,465	0
AAA	BDF	Board of Supervisors (all districts)	6,255	6,255	0
AAA	CBD	Clerk of the Board	0	0	0
AAA	CCM	County Museum	105,600	105,600	0
AAA	CCP	Regional Parks	0	0	0
AAA	CCS	California Children's Services	283,560	283,560	0
AAA	CTN	CTC - Court Judicial Benefits	0	0	0
AAA	DAT	District Attorney	770,634	770,634	0
AAA	DCS	Child Support Services	3,041,874	3,041,874	0
AAA	DPA	Human Services - Admin	20,499,655	20,499,655	0
AAA	EDF	Economic Development Function	0	0	0
AAA	EMC	PH - Indigent Ambulance	0	0	0
AAA	FLP	Drug Court Programs	0	0	0
AAA	GJY	Grand Jury	0	0	0
AAA	HCC	Health Administration	0	0	0
AAA	IDC	Indigent Defense	0	0	0
AAA	JPL	Capital Facilities Leases	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	38,979	38,979	0
AAA	MLH	Behavioral Health	4,293,596	4,293,596	0
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	0	0	0

**RENT - ALLOWED COSTS**

<b>Fund</b>	<b>Dept</b>		<b>Rent Paid by Real Estate Svcs For Others</b>	<b>Less Amount Transferred To User</b>	<b>Total Allowed Costs</b>
AAA	PBD	Public Defender	533,955	533,955	0
AAA	PGD	Public Guardian - Conservator	0	0	0
AAA	PHL	Public Health	3,032,967	3,032,967	0
AAA	PRB	Probation - Admin, Corr, & Det	1,346,652	1,346,652	0
AAA	ROV	Registrar of Voters	0	0	0
AAA	SCL	County Schools	0	0	0
AAA	SHR	Sheriff/Coroner/Public Administrator	677,805	677,805	0
AAA	SVR	Surveyor	0	0	0
AAA	TRC	Trial Court Funding	0	0	0
AAA	VAF	Veterans Affairs	0	0	0
<b>SUBTOTALS</b>			<b>34,805,435</b>	<b>34,805,435</b>	<b>0</b>

**Other Operating Units**

(various)	(various)	Brd-Gov'd Fire Districts (summary)	0	0	0
(various)	(various)	Brd-Gov'd Special Districts (summary)	71,817	71,817	0
(various)	RGP/RP	EI Mirage Project	0	0	0
AAF	OOA	Aging and Adult Services (all funds)	0	0	0
CJV	CIP	Capital Improvement Funds - All Funds	0	0	0
FPD	106	SBC Fire Protection District	0	0	0
RFZ	097	Flood Control District (all zones)	0	0	0
RHH	498	IHSS Public Authority	0	0	0
RRC	903	Children & Families First Commission	0	0	0
RSC	HPS	Preschool Services	2,580,124	2,580,124	0
SAA	TRA	Transportation (all funds)	0	0	0
SAC	JOB	Workforce Development (all funds)	1,303,924	1,303,924	0
SAP	CLB	County Library	458,963	458,963	0
SFH	CAO	Disaster Recovery Fund	0	0	0
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	270,726	270,726	0

**RENT - ALLOWED COSTS**

<b>Fund</b>	<b>Dept</b>		<b>Rent Paid by Real Estate Svcs For Others</b>	<b>Less Amount Transferred To User</b>	<b>Total Allowed Costs</b>
STD	905	Authority for the Handicapped	0	0	0
<b>SUBTOTALS</b>			<b>4,685,554</b>	<b>4,685,554</b>	<b>0</b>
<b>All Other</b>					
(various)	(various)	All Other	0	0	0
(various)	(various)	San Sevaine RDA (all funds)	0	0	0
(various)	(various)	Self-Gov'd Special Districts (summary)	0	0	0
MPA	500	Mojave Desert AQMD (all funds)	0	0	0
NFY	870	S A N B A G (all funds)	0	0	0
NGJ	875	Inland Library System (all funds)	0	0	0
NHY	890	L A F C O	0	0	0
NIA	900	Law Library	0	0	0
PAB	RET	Board of Retirement - Admin	0	0	0
<b>SUBTOTALS</b>			<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTALS</b>			<b>39,988,742</b>	<b>39,988,742</b>	<b>0</b>



## **SPACE USE – ALLOWED COSTS**

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

## SPACE USE - ALLOWED COSTS

Fund	Dept		County-Owned Buildings	
			Acquisition Cost	Space Use Allowance: 2%
<b>Central Support Service Units</b>				
AAA	ANE	Architecture & Engineering	765,594	15,312
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	10,560,572	211,211
AAA	CAO/FAB	County Administrative Office	5,826,420	116,528
AAA	CCL	County Counsel	6,214,285	124,286
AAA	FMC	Facilities Management - Custodial	696,816	13,936
AAA	FMG	Facilities Management - Grounds	330,071	6,601
AAA	FMM	Facilities Management - Maintenance	971,875	19,437
AAA	HRD/UNI	Human Resources	1,910,675	38,214
AAA	PUR	Purchasing	549,409	10,988
AAA	RPR/RNT	Real Estate Services/Rent	1,395,046	27,901
AAA	SDD	IS - Systems Development	170,081	3,402
<b>SUBTOTALS</b>			<b>29,390,844</b>	<b>587,817</b>
<b>Internal Service Funds</b>				
IAG	PUR	Printing Services	1,033,581	20,672
IAJ	(various)	IS - Computer Operations	9,365,303	187,306
IAM	(various)	Telecommunication Services	4,135,007	82,700
IAV	PUR	Surplus Property & Storage Operations	1,915,912	38,318
IAY	PUR	Mail/Courier Services	493,506	9,870
IBA	VHS	Fleet Management - Motor Pool	0	0
IBP	RMG	Risk Management (all funds)	2,971,848	59,437
ICB	VHS	Fleet Management - Garage	0	0
<b>SUBTOTALS</b>			<b>19,915,157</b>	<b>398,303</b>
<b>Enterprise Funds</b>				
EAA	SWM	Solid Waste Management (all funds)	0	0
EAD	MCR	Arrowhead Regional Medical Center (all funds)	0	0
<b>SUBTOTALS</b>			<b>0</b>	<b>0</b>

## SPACE USE - ALLOWED COSTS

Fund	Dept		County-Owned Buildings	
			Acquisition Cost	Space Use Allowance: 2%
<b>General Fund Operating Units</b>				
AAA	APT	Airports Administration	3,693,939	73,879
AAA	ASR	Assessor/Recorder/County Clerk	14,258,987	285,180
AAA	AWM	Agriculture/Weights & Measures	1,425,961	28,519
AAA	BDF	Board of Supervisors (all districts)	4,804,952	96,099
AAA	CBD	Clerk of the Board	1,227,851	24,557
AAA	CCM	County Museum	15,873,146	317,463
AAA	CCP	Regional Parks	24,161,146	483,223
AAA	CCS	California Children's Services	0	0
AAA	CTN	CTC - Court Judicial Benefits	0	0
AAA	DAT	District Attorney	20,083,302	401,666
AAA	DCS	Child Support Services	0	0
AAA	DPA	Human Services - Admin	2,387,837	47,757
AAA	EDF	Economic Development Function	2,865,262	57,305
AAA	EMC	PH - Indigent Ambulance	0	0
AAA	FLP	Drug Court Programs	0	0
AAA	GJY	Grand Jury	98,700	1,974
AAA	HCC	Health Administration	0	0
AAA	IDC	Indigent Defense	0	0
AAA	JPL	Capital Facilities Leases	0	0
AAA	LIT	Litigation Proceeds and Uses	0	0
AAA	LNJ	Law and Justice Group	0	0
AAA	LUS	Land Use Services Department	7,545,247	150,905
AAA	MLH	Behavioral Health	0	0
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	0	0
AAA	PBD	Public Defender	9,800,305	196,006
AAA	PGD	Public Guardian - Conservator	2,047,674	40,953
AAA	PHL	Public Health	11,127,223	222,544
AAA	PRB	Probation - Admin, Corr, & Det	66,107,572	1,322,151
AAA	ROV	Registrar of Voters	3,330,258	66,605
AAA	SCL	County Schools	4,132,465	82,649
AAA	SHR	Sheriff/Coroner/Public Administrator	238,769,157	4,775,383
AAA	SVR	Surveyor	470,222	9,404

## SPACE USE - ALLOWED COSTS

Fund	Dept		County-Owned Buildings	
			Acquisition Cost	Space Use Allowance: 2%
AAA	TRC	Trial Court Funding	0	0
AAA	VAF	Veterans Affairs	1,045,686	20,914
<b>SUBTOTALS</b>			<b>435,256,891</b>	<b>8,705,138</b>
<b>Other Operating Units</b>				
(various)	(various)	Brd-Gov'd Fire Districts (summary)	84,976	1,700
(various)	(various)	Brd-Gov'd Special Districts (summary)	8,748,796	174,976
(various)	RGP/RPR	EI Mirage Project	0	0
AAF	OOA	Aging and Adult Services (all funds)	0	0
CJV	CIP	Capital Improvement Funds - All Funds	0	0
FPD	106	SBC Fire Protection District	24,852,599	497,052
RFZ	097	Flood Control District (all zones)	1,662,456	33,249
RHH	498	IHSS Public Authority	0	0
RRC	903	Children & Families First Commission	0	0
RSC	HPS	Preschool Services	3,998,293	79,966
SAA	TRA	Transportation (all funds)	7,601,090	152,022
SAC	JOB	Workforce Development (all funds)	0	0
SAP	CLB	County Library	21,330,225	426,605
SFH	CAO	Disaster Recovery Fund	0	0
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	0	0
STD	905	Authority for the Handicapped	0	0
<b>SUBTOTALS</b>			<b>68,278,435</b>	<b>1,365,569</b>
<b>All Other</b>				
(various)	(various)	All Other	101,411,791	2,028,236
(various)	(various)	San Sevaine RDA (all funds)	0	0
(various)	(various)	Self-Gov'd Special Districts (summary)	0	0
MPA	500	Mojave Desert AQMD (all funds)	0	0
NFY	870	S A N B A G (all funds)	0	0
NGJ	875	Inland Library System (all funds)	0	0
NHY	890	L A F C O	0	0
NIA	900	Law Library	0	0

**SPACE USE - ALLOWED COSTS**

Fund	Dept		County-Owned Buildings	
			Acquisition Cost	Space Use Allowance: 2%
PAB	RET	Board of Retirement - Admin	0	0
<b>SUBTOTALS</b>			<b>101,411,791</b>	<b>2,028,236</b>
<b>TOTALS</b>			<b>654,253,118</b>	<b>13,085,062</b>



## **UTILITIES – ALLOWED COST**

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

## UTILITIES - ALLOWED COSTS

Fund	Dept		Utilities Paid by Facilities Management For Other	Less Refunds/Amount Transferred To User	Total Allowed Costs
<b>Central Support Service Units</b>					
AAA	ANE	Architecture & Engineering	13,144	0	13,144
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	251,661	0	251,661
AAA	CAO/FAB	County Administrative Office	100,027	0	100,027
AAA	CCL	County Counsel	106,686	0	106,686
AAA	FMC	Facilities Management - Custodial	27,192	0	27,192
AAA	FMG	Facilities Management - Grounds	12,881	0	12,881
AAA	FMM	Facilities Management - Maintenance	37,926	0	37,926
AAA	HRD/UNI	Human Resources	70,933	0	70,933
AAA	PUR	Purchasing	14,854	0	14,854
AAA	RPR/RNT	Real Estate Services/Rent	23,950	0	23,950
AAA	SDD	IS - Systems Development	8,853	0	8,853
<b>SUBTOTALS</b>			<b>668,107</b>	<b>0</b>	<b>668,107</b>
<b>Internal Service Funds</b>					
IAG	PUR	Printing Services	26,962	0	26,962
IAJ	(various)	IS - Computer Operations	443,182	0	443,182
IAM	(various)	Telecommunication Services	281,422	0	281,422
IAV	PUR	Surplus Property & Storage Operations	51,798	0	51,798
IAY	PUR	Mail/Courier Services	13,342	0	13,342
IBA	VHS	Fleet Management - Motor Pool	2,005	0	2,005
IBP	RMG	Risk Management (all funds)	55,296	0	55,296
ICB	VHS	Fleet Management - Garage	209,479	0	209,479
<b>SUBTOTALS</b>			<b>1,083,486</b>	<b>0</b>	<b>1,083,486</b>
<b>Enterprise Funds</b>					
EAA	SWM	Solid Waste Management (all funds)	69,694	0	69,694
EAD	MCR	Arrowhead Regional Medical Center (all funds)	40,115	0	40,115
<b>SUBTOTALS</b>			<b>109,809</b>	<b>0</b>	<b>109,809</b>

## UTILITIES - ALLOWED COSTS

Fund	Dept		Utilities Paid by Facilities Management For Other	Less Refunds/Amount Transferred To User	Total Allowed Costs
<b>General Fund Operating Units</b>					
AAA	APT	Airports Administration	282,014	0	282,014
AAA	ASR	Assessor/Recorder/County Clerk	269,730	0	269,730
AAA	AWM	Agriculture/Weights & Measures	25,620	0	25,620
AAA	BDF	Board of Supervisors (all districts)	50,367	0	50,367
AAA	CBD	Clerk of the Board	21,080	0	21,080
AAA	CCM	County Museum	337,967	0	337,967
AAA	CCP	Regional Parks	2,148,979	0	2,148,979
AAA	CCS	California Children's Services	0	0	0
AAA	CTN	CTC - Court Judicial Benefits	0	0	0
AAA	DAT	District Attorney	346,041	0	346,041
AAA	DCS	Child Support Services	0	0	0
AAA	DPA	Human Services - Admin	45,603	0	45,603
AAA	EDF	Economic Development Function	35,412	0	35,412
AAA	EMC	PH - Indigent Ambulance	0	0	0
AAA	FLP	Drug Court Programs	0	0	0
AAA	GJY	Grand Jury	9,266	0	9,266
AAA	HCC	Health Administration	0	0	0
AAA	IDC	Indigent Defense	0	0	0
AAA	JPL	Capital Facilities Leases	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	103,417	0	103,417
AAA	MLH	Behavioral Health	360,028	0	360,028
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	0	0	0
AAA	PBD	Public Defender	203,824	0	203,824
AAA	PGD	Public Guardian - Conservator	68,332	0	68,332
AAA	PHL	Public Health	437,940	0	437,940
AAA	PRB	Probation - Admin, Corr, & Det	896,162	0	896,162
AAA	ROV	Registrar of Voters	90,037	0	90,037
AAA	SCL	County Schools	337,920	358,229	(20,309)
AAA	SHR	Sheriff/Coroner/Public Administrator	7,195,919	0	7,195,919
AAA	SVR	Surveyor	10,240	0	10,240
AAA	TRC	Trial Court Funding	0	0	0

## UTILITIES - ALLOWED COSTS

Fund	Dept		Utilities Paid by Facilities Management For Other	Less Refunds/Amount Transferred To User	Total Allowed Costs
AAA	VAF	Veterans Affairs	13,551	0	13,551
<b>SUBTOTALS</b>			<b>13,289,450</b>	<b>358,229</b>	<b>12,931,220</b>

**Other Operating Units**

(various)	(various)	Brd-Gov'd Fire Districts (summary)	0	0	0
(various)	(various)	Brd-Gov'd Special Districts (summary)	31,811	0	31,811
(various)	RGP/RPR	EI Mirage Project	0	0	0
AAF	OOA	Aging and Adult Services (all funds)	0	0	0
CJV	CIP	Capital Improvement Funds - All Funds	0	0	0
FPD	106	SBC Fire Protection District	66,911	0	66,911
RFZ	097	Flood Control District (all zones)	33,764	0	33,764
RHH	498	IHSS Public Authority	0	0	0
RRC	903	Children & Families First Commission	0	0	0
RSC	HPS	Preschool Services	38,207	0	38,207
SAA	TRA	Transportation (all funds)	126,845	0	126,845
SAC	JOB	Workforce Development (all funds)	9,977	0	9,977
SAP	CLB	County Library	3,047	0	3,047
SCJ	CAO	Courthouse Temp Construction	0	0	0
SCM	CAO	Criminal Justice Temp Const	0	0	0
SFH	CAO	Disaster Recovery Fund	0	0	0
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	0	0	0
STD	905	Authority for the Handicapped	0	0	0
<b>SUBTOTALS</b>			<b>310,562</b>	<b>0</b>	<b>310,562</b>

**All Other**

(various)	(various)	All Other	1,783,424	1,095,026	688,398
(various)	(various)	San Sevaine RDA (all funds)	0	0	0
(various)	(various)	Self-Gov'd Special Districts (summary)	0	0	0
MPA	500	Mojave Desert AQMD (all funds)	0	0	0
NFY	870	S A N B A G (all funds)	0	0	0
NGJ	875	Inland Library System (all funds)	0	0	0
NHY	890	L A F C O	0	0	0

**UTILITIES - ALLOWED COSTS**

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<b>Fund</b>	<b>Dept</b>		<b>Utilities Paid by Facilities Management For Other</b>	<b>Less Refunds/Amount Transferred To User</b>	<b>Total Allowed Costs</b>
NIA	900	Law Library	0	0	0
PAB	RET	Board of Retirement - Admin	0	0	0
<b>SUBTOTALS</b>			<b>1,783,424</b>	<b>1,095,026</b>	<b>688,398</b>
<b>TOTALS</b>			<b>17,244,838</b>	<b>1,453,255</b>	<b>15,791,583</b>

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# ARCHITECTURE AND ENGINEERING

## AAA ANE

### STATEMENT OF FUNCTION

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

### DESCRIPTION OF COSTS

The costs allocated include:

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

Miscellaneous revenue, if any, is deducted from the above costs to determine the Net Allocable amount.

The allowable costs are allocated to all benefiting entities based on actual hours recorded.

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

**Architecture & Engineering****1st Allocation**

<b>Details</b>	<b>Source Section</b>	<b>Amount</b>
<b>COSTS</b>		
Current Expenditures	4	2,172,618
Computer Software Depreciation & Equipment Use	5	1,915
Space Use	7	15,312
Utilities	8	13,144
<b>TOTAL ALLOCABLE</b>		<b>2,202,988</b>
<b>NET ALLOCABLE</b>		<b>2,202,988</b>

**Allocation to Function**

<b>Function</b>	<b>Actual Expenditures</b>	<b>Dist. of 1st Alloc. to Function</b>	<b>Less: Unallocated Costs</b>	<b>Less: Program Reimbursement</b>
A&E Services - Actual Hours	2,172,618	2,202,988	0	0
<b>TOTALS</b>	<b>2,172,618</b>	<b>2,202,988</b>	<b>0</b>	<b>0</b>

**Architecture & Engineering****2nd Allocation**

<b>Fund</b>	<b>Dept</b>	<b>Description</b>	<b>Amount</b>
AAA	ANE	Architecture & Engineering	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	7,339
AAA	CAO/FAB	County Administrative Office	3,525
AAA	CCL	County Counsel	146,222
AAA	FMC	Facilities Management - Custodial	(3,503)
AAA	FMG	Facilities Management - Grounds	(470)
AAA	FMM	Facilities Management - Maintenance	844
AAA	HRD/UNI	Human Resources	6,573
AAA	PUR	Purchasing	369
AAA	RPR/RNT	Real Estate Services/Rent	0
AAA	SDD	IS - Systems Development	13,294
<b>TOTAL ALLOCABLE</b>			<b>174,192</b>

**Allocation to Function**

<b>Allowed 1st Allocation</b>	<b>Dist. of 2nd Alloc. to Function 0.0802</b>	<b>Allowed 2nd Allocation</b>	<b>Base Used In Allocating to Benefiting Budget Units</b>
2,202,988	174,192	174,192	Actual Hours
<b>2,202,988</b>	<b>174,192</b>	<b>174,192</b>	

## Architecture & Engineering AAA-ANE (1st Allocation)

Fund	Dept		Actual Hours		Credits	Total
			Base: Actual Hours	Allocation: Base x 116.0384		
<b>Central Support Service Units</b>						
AAA	ANE	Architecture & Engineering				0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector				0
AAA	CAO/FAB	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
<b>Operating Units</b>						
<b>Internal Service Funds</b>						
IAG	PUR	Printing Services				0
IAJ	(various)	IS - Computer Operations				0
IAM	(various)	Telecommunication Services				0
IAV	PUR	Surplus Property & Storage Operations				0
IAY	PUR	Mail/Courier Services				0
IBA	VHS	Fleet Management - Motor Pool				0
IBP	RMG	Risk Management (all funds)				0
ICB	VHS	Fleet Management - Garage				0
<b>Enterprise Funds</b>						
EAA	SWM	Solid Waste Management (all funds)				0
EAD	MCR	Arrowhead Regional Medical Center (all funds)	239	27,733	32,222	(4,489)
<b>General Fund Operating Units</b>						
AAA	APT	Airports Administration	133	15,433	54,345	(38,912)
AAA	ASR	Assessor/Recorder/County Clerk				0
AAA	AWM	Agriculture/Weights & Measures				0
AAA	BDF	Board of Supervisors (all districts)				0
AAA	CBD	Clerk of the Board				0

## Architecture &amp; Engineering AAA-ANE (1st Allocation)

Fund	Dept		Actual Hours		Credits	Total
			Base: Actual Hours	Allocation: Base x 116.0384		
AAA	CCM	County Museum				0
AAA	CCP	Regional Parks				0
AAA	CCS	California Children's Services				0
AAA	CTN	CTC - Court Judicial Benefits				0
AAA	DAT	District Attorney				0
AAA	DCS	Child Support Services				0
AAA	DPA	Human Services - Admin				0
AAA	EDF	Economic Development Function				0
AAA	EMC	PH - Indigent Ambulance				0
AAA	FLP	Drug Court Programs				0
AAA	GJY	Grand Jury				0
AAA	HCC	Health Administration				0
AAA	IDC	Indigent Defense				0
AAA	JPL	Capital Facilities Leases				0
AAA	LIT	Litigation Proceeds and Uses				0
AAA	LNJ	Law and Justice Group				0
AAA	LUS	Land Use Services Department				0
AAA	MLH	Behavioral Health				0
AAA	OCH	HR - Ctr for Emp Hlth & Wellness				0
AAA	PBD	Public Defender				0
AAA	PGD	Public Guardian - Conservator				0
AAA	PHL	Public Health				0
AAA	PRB	Probation - Admin, Corr, & Det				0
AAA	ROV	Registrar of Voters				0
AAA	SCL	County Schools				0
AAA	SHR	Sheriff/Coroner/Public Administrator				0
AAA	SVR	Surveyor				0
AAA	TRC	Trial Court Funding				0
AAA	VAF	Veterans Affairs				0
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Fire Districts (summary)				0
(various)	(various)	Brd-Gov'd Special Districts (summary)				0
(various)	RGP/RPR	El Mirage Project				0
AAF	OOA	Aging and Adult Services (all funds)				0
CJV	CIP	Capital Improvement Funds - All Funds	18,613	2,159,822	2,365,865	(206,043)

## Architecture & Engineering AAA-ANE (1st Allocation)

Fund	Dept		Actual Hours		Credits	Total
			Actual Hours	Allocation: Base x 116.0384		
FPD	106	SBC Fire Protection District				0
RFZ	097	Flood Control District (all zones)				0
RHH	498	IHSS Public Authority				0
RRC	903	Children & Families First Commission				0
RSC	HPS	Preschool Services				0
SAA	TRA	Transportation (all funds)				0
SAC	JOB	Workforce Development (all funds)				0
SAP	CLB	County Library				0
SCJ	CAO	Courthouse Temp Construction				0
SCM	CAO	Criminal Justice Temp Const				0
SFH	CAO	Disaster Recovery Fund				0
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)				0
STD	905	Authority for the Handicapped				0
<b>All Other</b>						
(various)	(various)	All Other				0
(various)	(various)	San Sevaine RDA (all funds)				0
(various)	(various)	Self-Gov'd Special Districts (summary)				0
MPA	500	Mojave Desert AQMD (all funds)				0
NFY	870	S A N B A G (all funds)				0
NGJ	875	Inland Library System (all funds)				0
NHY	890	L A F C O				0
NIA	900	Law Library				0
PAB	RET	Board of Retirement - Admin				0
<b>Totals</b>			<b>18,985</b>	<b>2,202,988</b>	<b>2,452,432</b>	<b>(249,444)</b>

## Architecture & Engineering AAA-ANE (2nd Allocation)

Fund	Dept		Actual Hours		Total	Total Allocation
			Base: Actual Hours	Allocation: Base x 9.1753		
<b>Central Support Service Units</b>						
AAA	ANE	Architecture & Engineering			0	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector			0	0
AAA	CAO/FAB	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
<b>Operating Units</b>						
<b>Internal Service Funds</b>						
IAG	PUR	Printing Services			0	0
IAJ	(various)	IS - Computer Operations			0	0
IAM	(various)	Telecommunication Services			0	0
IAV	PUR	Surplus Property & Storage Operations			0	0
IAY	PUR	Mail/Courier Services			0	0
IBA	VHS	Fleet Management - Motor Pool			0	0
IBP	RMG	Risk Management (all funds)			0	0
ICB	VHS	Fleet Management - Garage			0	0
<b>Enterprise Funds</b>						
EAA	SWM	Solid Waste Management (all funds)			0	0
EAD	MCR	Arrowhead Regional Medical Center (all funds)	239	2,193	2,193	(2,296)
<b>General Fund Operating Units</b>						
AAA	APT	Airports Administration	133	1,220	1,220	(37,692)
AAA	ASR	Assessor/Recorder/County Clerk			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

## Architecture &amp; Engineering AAA-ANE (2nd Allocation)

Fund	Dept		Actual Hours		Total	Total Allocation
			Base: Actual Hours	Allocation: Base x 9.1753		
AAA	CCM	County Museum			0	0
AAA	CCP	Regional Parks			0	0
AAA	CCS	California Children's Services			0	0
AAA	CTN	CTC - Court Judicial Benefits			0	0
AAA	DAT	District Attorney			0	0
AAA	DCS	Child Support Services			0	0
AAA	DPA	Human Services - Admin			0	0
AAA	EDF	Economic Development Function			0	0
AAA	EMC	PH - Indigent Ambulance			0	0
AAA	FLP	Drug Court Programs			0	0
AAA	GJY	Grand Jury			0	0
AAA	HCC	Health Administration			0	0
AAA	IDC	Indigent Defense			0	0
AAA	JPL	Capital Facilities Leases			0	0
AAA	LIT	Litigation Proceeds and Uses			0	0
AAA	LNJ	Law and Justice Group			0	0
AAA	LUS	Land Use Services Department			0	0
AAA	MLH	Behavioral Health			0	0
AAA	OCH	HR - Ctr for Emp Hlth & Wellness			0	0
AAA	PBD	Public Defender			0	0
AAA	PGD	Public Guardian - Conservator			0	0
AAA	PHL	Public Health			0	0
AAA	PRB	Probation - Admin, Corr, & Det			0	0
AAA	ROV	Registrar of Voters			0	0
AAA	SCL	County Schools			0	0
AAA	SHR	Sheriff/Coroner/Public Administrator			0	0
AAA	SVR	Surveyor			0	0
AAA	TRC	Trial Court Funding			0	0
AAA	VAF	Veterans Affairs			0	0
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Fire Districts (summary)			0	0
(various)	(various)	Brd-Gov'd Special Districts (summary)			0	0
(various)	RGP/RPR	El Mirage Project			0	0
AAF	OOA	Aging and Adult Services (all funds)			0	0
CJV	CIP	Capital Improvement Funds - All Funds	18,613	170,779	170,779	(35,264)

## Architecture & Engineering AAA-ANE (2nd Allocation)

Fund	Dept		Actual Hours		Total	Total Allocation
			Base: Actual Hours	Allocation: Base x 9.1753		
FPD	106	SBC Fire Protection District			0	0
RFZ	097	Flood Control District (all zones)			0	0
RHH	498	IHSS Public Authority			0	0
RRC	903	Children & Families First Commission			0	0
RSC	HPS	Preschool Services			0	0
SAA	TRA	Transportation (all funds)			0	0
SAC	JOB	Workforce Development (all funds)			0	0
SAP	CLB	County Library			0	0
SCJ	CAO	Courthouse Temp Construction			0	0
SCM	CAO	Criminal Justice Temp Const			0	0
SFH	CAO	Disaster Recovery Fund			0	0
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)			0	0
STD	905	Authority for the Handicapped			0	0
<b>All Other</b>						
(various)	(various)	All Other			0	0
(various)	(various)	San Sevaine RDA (all funds)			0	0
(various)	(various)	Self-Gov'd Special Districts (summary)			0	0
MPA	500	Mojave Desert AQMD (all funds)			0	0
NFY	870	S A N B A G (all funds)			0	0
NGJ	875	Inland Library System (all funds)			0	0
NHY	890	L A F C O			0	0
NIA	900	Law Library			0	0
PAB	RET	Board of Retirement - Admin			0	0
<b>Totals</b>			<b>18,985</b>	<b>174,192</b>	<b>174,192</b>	<b>(75,251)</b>



# AUDITOR-CONTROLLER

## AAA ATX

### STATEMENT OF FUNCTION

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

### DESCRIPTION OF COSTS

The costs allocated include:

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

Miscellaneous revenue, if any, is deducted from the above costs to determine the Net Allocable amount.

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

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

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

The support costs for HS Auditing, Property Tax, School Claims and Treasurer, Tax Collector & Central Collections are charged to those units. Single audit costs are allocated directly to program receiving federal funds and these costs are offset by program reimbursement.

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

## Auditor-Controller/Treasurer/Tax Collector

**1st Allocation**

Details	Source Section	Amount
<b>COSTS</b>		
Current Expenditures	4	31,516,564
Computer Software Depreciation & Equipment Use	5	132,881
Space Use	7	211,211
Utilities	8	251,661
<b>TOTAL ALLOCABLE</b>		<b>32,112,317</b>
<b>REVENUE</b>		
Miscellaneous Revenue		42,688
		<b>42,688</b>
<b>NET ALLOCABLE</b>		<b>32,069,629</b>

**Allocation to Function**

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0177	Less: Unallocated Costs	Less: Program Reimbursement
Administration	11,618	11,823	11,823	0
CAP/CAFR/Fraud Hotline/Single Audit	1,048,435	1,066,978	0	310,615
SB 90 & PC 4750	246,218	246,218	0	246,218
General Accounting/FAS System Administration	2,637,665	2,684,316	0	179,606
Property Tax	1,509,789	1,536,492	1,536,492	0
Accounts Payable	1,544,130	1,571,440	0	0
Payroll	2,371,371	2,413,312	0	4,475
School Claims	3,873	3,942	0	0
HS Auditing	3,873	3,942	0	0
Audit Division	1,599,265	1,627,550	0	29,225
Treasurer/Tax Collector/Central Collections	20,540,327	20,903,615	20,903,615	0
<b>TOTALS</b>	<b>31,516,564</b>	<b>32,069,629</b>	<b>22,451,930</b>	<b>770,140</b>

## Auditor-Controller/Treasurer/Tax Collector

## 2nd Allocation

Fund	Dept	Description	Amount
AAA	ANE	Architecture & Engineering	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	1,451,948
AAA	CAO/FAB	County Administrative Office	61,581
AAA	CCL	County Counsel	164,525
AAA	FMC	Facilities Management - Custodial	(60,709)
AAA	FMG	Facilities Management - Grounds	(6,101)
AAA	FMM	Facilities Management - Maintenance	13,248
AAA	HRD/UNI	Human Resources	91,394
AAA	PUR	Purchasing	25,307
AAA	RPR/RNT	Real Estate Services/Rent	0
AAA	SDD	IS - Systems Development	1,305,120
<b>TOTAL ALLOCABLE</b>			<b>3,046,312</b>

## Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.0967	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
0	1,123	0	Not Allocated
756,363	101,339	101,339	No. of Employees
0	23,799	0	Not Allocated
2,504,710	254,950	254,950	No. of Acctg. Transactions
0	145,932	0	Not Allocated
1,571,440	149,252	149,252	No. of Claims and Deposits
2,408,837	229,211	229,211	No. of Payroll Warrants
3,942	374	374	Direct Charge
3,942	374	374	Direct Charge
1,598,325	154,581	154,581	Audit Division Actual Hours
0	1,985,377	0	Not Allocated
<b>8,847,559</b>	<b>3,046,312</b>	<b>890,081</b>	

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

Fund	Dept		Accounts Payable		CAP/CAFR/Fraud/Single Audit	
			Base:	Allocation:	Base:	Allocation:
			No. of Claims and Deposits	Base x 0.7764	No. of Employees	Base x 39.6392
<b>Central Support Service Units</b>						
AAA	ANE	Architecture & Engineering	176	137	16	619
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	405,191	314,583	273	10,816
AAA	CAO/FAB	County Administrative Office	1,322	1,026	27	1,064
AAA	CCL	County Counsel	4,728	3,671	84	3,336
AAA	FMC	Facilities Management - Custodial	9,490	7,368	42	1,647
AAA	FMG	Facilities Management - Grounds	3,710	2,881	10	382
AAA	FMM	Facilities Management - Maintenance	15,322	11,896	56	2,233
AAA	HRD/UNI	Human Resources	14,728	11,435	102	4,029
AAA	PUR	Purchasing	1,064	826	15	599
AAA	RPR/RNT	Real Estate Services/Rent	11,776	9,143	23	926
AAA	SDD	IS - Systems Development	446	346	90	3,566
<b>Operating Units</b>						
<b>Internal Service Funds</b>						
IAG	PUR	Printing Services	2,924	2,270	16	629
IAJ	(various)	IS - Computer Operations	4,009	3,113	127	5,033
IAM	(various)	Telecommunication Services	11,338	8,803	89	3,527
IAV	PUR	Surplus Property & Storage Operations	322	250	2	79
IAY	PUR	Mail/Courier Services	2,526	1,961	25	994
IBA	VHS	Fleet Management - Motor Pool	580	450	3	111
IBP	RMG	Risk Management (all funds)	301,678	234,217	58	2,290
ICB	VHS	Fleet Management - Garage	9,474	7,355	71	2,805
<b>Enterprise Funds</b>						
EAA	SWM	Solid Waste Management (all funds)	18,840	14,627	82	3,243
EAD	MCR	Arrowhead Regional Medical Center (all funds)	92,044	71,461	2,795	110,804
<b>General Fund Operating Units</b>						
AAA	APT	Airports Administration	7,134	5,539	22	877
AAA	ASR	Assessor/Recorder/County Clerk	6,337	4,920	207	8,222
AAA	AWM	Agriculture/Weights & Measures	2,242	1,741	63	2,479
AAA	BDF	Board of Supervisors (all districts)	1,313	1,019	46	1,817
AAA	CBD	Clerk of the Board	2,190	1,700	13	514

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

General Accounting		Audit Division		Payroll		Direct Charges	Credits	Total
Base:	Allocation:	Base:	Allocation:	Base:	Allocation:			
No.of Acctg. Transactions	Base x 0.5735	Audit Division Actual Hours	Base x 132.1968	No.of Payroll Warrants	Base x 4.9953			
	7,864			415	2,073			7,339
636,211	364,899	5,495	726,388	7,059	35,262			1,451,948
	9,133	710	93,827	707	3,532			104,687
	17,385			2,166	10,820			27,798
	21,595			1,040	5,195			26,595
	6,248			256	1,279			8,125
	32,807			1,451	7,248			40,194
	32,149	48	6,312	2,663	13,303			53,518
	65,053	70	9,254	394	1,968			49,959
	27,107			608	3,037			28,653
	5,654			2,344	11,709			18,864
	11,714	121	16,006	416	2,078	14,985		12,717
	26,935	282	37,279	3,299	16,480	22,852		54,500
	34,702	297	39,268	2,330	11,639	28,604		54,536
	1,356	46	6,087	52	260	4,331		3,123
	5,373	72	9,518	646	3,227	6,836		11,946
	15,849	302	39,915	76	380	18,402		31,545
	321,202	175	23,112	1,510	7,543	8,840		442,548
	38,581	336	44,380	1,846	9,221	32,109		53,781
	39,431	768	101,509	2,125	10,615	77,618		74,991
	241,093	45	5,916	70,718	353,260	41,426		638,294
	19,520			591	2,952	6,880		13,683
	49,517			5,394	26,945			68,487
	5,417	23	3,074	1,565	7,818			18,218
	13,570			1,200	5,994			16,614
	6,166		66	341	1,703			7,520

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

Fund	Dept		Accounts Payable		CAP/CAFR/Fraud/Single Audit	
			Base:	Allocation:	Base:	Allocation:
			No. of Claims and Deposits	Base x 0.7764	No. of Employees	Base x 39.6392
AAA	CCM	County Museum	2,376	1,845	32	1,266
AAA	CCP	Regional Parks	26,872	20,863	137	5,423
AAA	CCS	California Children's Services	770	598	144	5,713
AAA	CTN	CTC - Court Judicial Benefits	16	12		
AAA	DAT	District Attorney	6,379	4,953	462	18,326
AAA	DCS	Child Support Services	4,116	3,196	410	16,272
AAA	DPA	Human Services - Admin	51,414	39,917	4,352	172,539
AAA	EDF	Economic Development Function	7,282	5,654	34	1,335
AAA	EMC	PH - Indigent Ambulance	490	380		
AAA	FLP	Drug Court Programs	1,894	1,470		
AAA	GJY	Grand Jury	1,940	1,506		
AAA	HCC	Health Administration	182	141	2	65
AAA	IDC	Indigent Defense	3,358	2,607		
AAA	JPL	Capital Facilities Leases	114	89		
AAA	LIT	Litigation Proceeds and Uses	176	137		
AAA	LNJ	Law and Justice Group	100	78	1	40
AAA	LUS	Land Use Services Department	11,134	8,644	102	3,999
AAA	MLH	Behavioral Health	53,050	41,187	755	29,937
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	350	272	11	436
AAA	PBD	Public Defender	7,032	5,460	232	9,197
AAA	PGD	Public Guardian - Conservator	726	564	18	714
AAA	PHL	Public Health	20,429	15,861	650	25,762
AAA	PRB	Probation - Admin, Corr, & Det	24,772	19,233	1,011	40,043
AAA	ROV	Registrar of Voters	11,228	8,717	23	893
AAA	SCL	County Schools	16	12		
AAA	SHR	Sheriff/Coroner/Public Administrator	394,281	306,113	3,348	132,720
AAA	SVR	Surveyor	1,592	1,236	32	1,278
AAA	TRC	Trial Court Funding	548	425		
AAA	VAF	Veterans Affairs	440	342	18	714
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Fire Districts (summary)	10,780	8,369	31	1,227
(various)	(various)	Brd-Gov'd Special Districts (summary)	61,713	47,913	173	6,865
(various)	RGP/RPR	EI Mirage Project	72	56		
AAF	OOA	Aging and Adult Services (all funds)	6,466	5,020	78	3,107

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

<b>General Accounting</b>		<b>Audit Division</b>		<b>Payroll</b>		<b>Direct Charges</b>	<b>Credits</b>	<b>Total</b>
Base:	Allocation:	Base:	Allocation:	Base:	Allocation:			
No.of Acctg. Transactions	Base x 0.5735	Audit Division Actual Hours	Base x 132.1968	No.of Payroll Warrants	Base x 4.9953			
13,257	7,604			840	4,196			14,910
61,576	35,317	30	4,032	3,520	17,584			83,218
3,615	2,073	2	198	3,672	18,343			26,925
80	46							58
67,898	38,943	64	8,527	12,015	60,019			130,767
73,094	41,923			10,640	53,150			114,541
275,717	158,137	15	1,983	112,306	561,007	3,942		937,524
20,714	11,881	73	9,683	887	4,431			32,984
501	287							668
2,074	1,190			3	15			2,675
2,267	1,300							2,806
1,746	1,001			44	220			1,428
3,544	2,033							4,640
153	88	863	114,119				67,320	46,975
202	116							253
1,162	666	2	198	26	130			1,112
27,612	15,837	3	397	2,586	12,918			41,795
164,852	94,551	9	1,223	19,636	98,088			264,986
7,009	4,020			286	1,429			6,156
25,784	14,788			5,989	29,917			59,363
3,494	2,004			474	2,368			5,649
80,143	45,966	317	41,873	16,626	83,053		8,160	204,355
122,043	69,998	36	4,759	26,141	130,583			264,616
17,629	10,111	14	1,785	887	4,431			25,937
299	171	47	6,180			3,942		10,306
583,106	334,440	256	33,776	81,358	406,411			1,213,460
8,939	5,127			815	4,071			11,712
1,676	961							1,387
3,439	1,972			470	2,348			5,375
23,646	13,562			2,466	12,319		8,280	27,197
117,018	67,116	594	78,360	3,776	18,862		170,870	48,246
111	64							120
15,496	8,888			2,023	10,106			27,120

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

Fund	Dept		Accounts Payable		CAP/CAFR/Fraud/Single Audit	
			Base:	Allocation:	Base:	Allocation:
			No. of Claims and Deposits	Base x 0.7764	No. of Employees	Base x 39.6392
CJV	CIP	Capital Improvement Funds - All Funds	6,205	4,817		
FPD	106	SBC Fire Protection District	61,502	47,749	950	37,659
RFZ	097	Flood Control District (all zones)	11,822	9,178	151	5,972
RHH	498	IHSS Public Authority	764	593	22	874
RRC	903	Children & Families First Commission	8,366	6,495	23	895
RSC	HPS	Preschool Services	30,342	23,557	662	26,249
SAA	TRA	Transportation (all funds)	27,968	21,714	324	12,828
SAC	JOB	Workforce Development (all funds)	24,272	18,844	100	3,959
SAP	CLB	County Library	11,454	8,893	240	9,519
SCJ	CAO	Courthouse Temp Construction	460	357		
SCM	CAO	Criminal Justice Temp Const	468	363		
SFH	CAO	Disaster Recovery Fund	210	163		
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	1,578	1,225	23	904
STD	905	Authority for the Handicapped	48	37		
<b>All Other</b>						
(various)	(various)	All Other	164,182	127,468	75	2,971
(various)	(various)	San Sevaine RDA (all funds)	1,138	884	4	171
(various)	(various)	Self-Gov'd Special Districts (summary)	12,978	10,076		
MPA	500	Mojave Desert AQMD (all funds)	9,084	7,053		
NFY	870	S A N B A G (all funds)	338	262	44	1,747
NGJ	875	Inland Library System (all funds)	56	43	2	79
NHY	890	L A F C O	1,674	1,300	5	198
NIA	900	Law Library	5,926	4,601		
PAB	RET	Board of Retirement - Admin	208	161	46	1,825
<b>Totals</b>			<b>2,024,055</b>	<b>1,571,440</b>	<b>19,084</b>	<b>756,363</b>

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

<b>General Accounting</b>		<b>Audit Division</b>		<b>Payroll</b>		<b>Direct Charges</b>	<b>Credits</b>	<b>Total</b>
Base:	Allocation:	Base:	Allocation:	Base:	Allocation:			
No.of Acctg. Transactions	Base x 0.5735	Audit Division Actual Hours	Base x 132.1968	No.of Payroll Warrants	Base x 4.9953			
16,887	9,686							14,503
151,739	87,030	20	2,578	16,097	80,410		84,170	171,256
45,637	26,175	10	1,289	3,952	19,742		55,040	7,316
3,224	1,849			573	2,862			6,178
15,373	8,817	140	18,508	595	2,972		30,973	6,714
124,987	71,686	9	1,190	16,010	79,975			202,658
85,830	49,228	2	198	8,402	41,971			125,939
64,953	37,254	52	6,940	2,622	13,098			80,095
36,088	20,698	40	5,288	6,301	31,476			75,874
593	340							697
601	345							708
606	348							511
6,838	3,922	327	43,195	594	2,967		15,300	36,914
56	32	275	36,321					36,390
335,265	192,291	83	11,038	1,897	9,476		31,062	312,183
4,269	2,448	21	2,776	118	589		14,442	(7,574)
23,701	13,594			3,812	19,042		40,736	1,976
9,242	5,301						13,649	(1,296)
1,922	1,102			1,166	5,825		24,000	(15,064)
721	414			47	235			771
3,651	2,094			130	649		2,989	1,252
6,256	3,588						7,018	1,171
7,064	4,052			1,203	6,009			12,047
<b>4,367,031</b>	<b>2,504,710</b>	<b>12,094</b>	<b>1,598,325</b>	<b>482,217</b>	<b>2,408,837</b>	<b>7,883</b>	<b>836,892</b>	<b>8,010,667</b>

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

Fund	Dept		Accounts Payable		CAP/CAFR/Fraud/Single Audit	
			Base:	Allocation:	Base:	Allocation:
			No. of Claims and Deposits	Base x 0.0959	No. of Employees	Base x 5.5243
<b>Central Support Service Units</b>						
AAA	ANE	Architecture & Engineering				
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector				
AAA	CAO/FAB	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				
<b>Operating Units</b>						
<b>Internal Service Funds</b>						
IAG	PUR	Printing Services	2,924	280	16	88
IAJ	(various)	IS - Computer Operations	4,009	385	127	701
IAM	(various)	Telecommunication Services	11,338	1,087	89	492
IAV	PUR	Surplus Property & Storage Operations	322	31	2	11
IAY	PUR	Mail/Courier Services	2,526	242	25	139
IBA	VHS	Fleet Management - Motor Pool	580	56	3	16
IBP	RMG	Risk Management (all funds)	301,678	28,935	58	319
ICB	VHS	Fleet Management - Garage	9,474	909	71	391
<b>Enterprise Funds</b>						
EAA	SWM	Solid Waste Management (all funds)	18,840	1,807	82	452
EAD	MCR	Arrowhead Regional Medical Center (all funds)	92,044	8,828	2,795	15,442
<b>General Fund Operating Units</b>						
AAA	APT	Airports Administration	7,134	684	22	122
AAA	ASR	Assessor/Recorder/County Clerk	6,337	608	207	1,146
AAA	AWM	Agriculture/Weights & Measures	2,242	215	63	345
AAA	BDF	Board of Supervisors (all districts)	1,313	126	46	253
AAA	CBD	Clerk of the Board	2,190	210	13	72

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

<b>General Accounting</b>		<b>Audit Division</b>		<b>Payroll</b>		<b>Direct Charges</b>	<b>Total</b>	<b>Total Allocation</b>
Base:	Allocation:	Base:	Allocation:	Base:	Allocation:			
No.of Acctg. Transactions	Base x 0.0727	Audit Division Actual Hours	Base x 26.7986	No.of Payroll Warrants	Base x 0.4949			
							0	7,339
							0	1,451,948
							0	104,687
							0	27,798
							0	26,595
							0	8,125
							0	40,194
							0	53,518
							0	49,959
							0	28,653
							0	18,864
11,714	852	121	3,245	416	206		4,671	17,388
26,935	1,959	282	7,557	3,299	1,633		12,234	66,734
34,702	2,524	297	7,960	2,330	1,153		13,216	67,752
1,356	99	46	1,234	52	26		1,400	4,523
5,373	391	72	1,929	646	320		3,021	14,966
15,849	1,153	302	8,092	76	38		9,353	40,898
321,202	23,358	175	4,685	1,510	747		58,045	500,593
38,581	2,806	336	8,997	1,846	914		14,016	67,797
39,431	2,867	768	20,578	2,125	1,052		26,756	101,747
241,093	17,533	45	1,199	70,718	35,001		78,003	716,298
19,520	1,420			591	293		2,518	16,202
49,517	3,601			5,394	2,670		8,024	76,512
5,417	394	23	623	1,565	775		2,352	20,570
13,570	987			1,200	594		1,960	18,574
6,166	448		13	341	169		912	8,433

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

Fund	Dept		Accounts Payable		CAP/CAFR/Fraud/Single Audit	
			Base:	Allocation:	Base:	Allocation:
			No. of Claims and Deposits	Base x 0.0959	No. of Employees	Base x 5.5243
AAA	CCM	County Museum	2,376	228	32	176
AAA	CCP	Regional Parks	26,872	2,577	137	756
AAA	CCS	California Children's Services	770	74	144	796
AAA	CTN	CTC - Court Judicial Benefits	16	2		
AAA	DAT	District Attorney	6,379	612	462	2,554
AAA	DCS	Child Support Services	4,116	395	410	2,268
AAA	DPA	Human Services - Admin	51,414	4,931	4,352	24,046
AAA	EDF	Economic Development Function	7,282	698	34	186
AAA	EMC	PH - Indigent Ambulance	490	47		
AAA	FLP	Drug Court Programs	1,894	182		
AAA	GJY	Grand Jury	1,940	186		
AAA	HCC	Health Administration	182	17	2	9
AAA	IDC	Indigent Defense	3,358	322		
AAA	JPL	Capital Facilities Leases	114	11		
AAA	LIT	Litigation Proceeds and Uses	176	17		
AAA	LNJ	Law and Justice Group	100	10	1	6
AAA	LUS	Land Use Services Department	11,134	1,068	102	557
AAA	MLH	Behavioral Health	53,050	5,088	755	4,172
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	350	34	11	61
AAA	PBD	Public Defender	7,032	674	232	1,282
AAA	PGD	Public Guardian - Conservator	726	70	18	99
AAA	PHL	Public Health	20,429	1,959	650	3,590
AAA	PRB	Probation - Admin, Corr, & Det	24,772	2,376	1,011	5,581
AAA	ROV	Registrar of Voters	11,228	1,077	23	125
AAA	SCL	County Schools	16	2		
AAA	SHR	Sheriff/Coroner/Public Administrator	394,281	37,817	3,348	18,497
AAA	SVR	Surveyor	1,592	153	32	178
AAA	TRC	Trial Court Funding	548	53		
AAA	VAF	Veterans Affairs	440	42	18	99
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Fire Districts (summary)	10,780	1,034	31	171
(various)	(various)	Brd-Gov'd Special Districts (summary)	61,713	5,919	173	957
(various)	RGP/RPR	El Mirage Project	72	7		
AAF	OOA	Aging and Adult Services (all funds)	6,466	620	78	433

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

<b>General Accounting</b>		<b>Audit Division</b>		<b>Payroll</b>		<b>Direct Charges</b>	<b>Total</b>	<b>Total Allocation</b>
Base:	Allocation:	Base:	Allocation:	Base:	Allocation:			
No. of Acctg. Transactions	Base x 0.0727	Audit Division Actual Hours	Base x 26.7986	No. of Payroll Warrants	Base x 0.4949			
13,257	964			840	416		1,784	16,694
61,576	4,478	30	817	3,520	1,742		10,371	93,589
3,615	263	2	40	3,672	1,817		2,991	29,916
80	6						7	66
67,898	4,938	64	1,729	12,015	5,947		15,779	146,545
73,094	5,316			10,640	5,266		13,244	127,785
275,717	20,051	15	402	112,306	55,584	374	105,388	1,042,912
20,714	1,506	73	1,963	887	439		4,793	37,777
501	36						83	751
2,074	151			3	1		334	3,009
2,267	165						351	3,157
1,746	127			44	22		175	1,603
3,544	258						580	5,220
153	11	863	23,134				23,156	70,131
202	15						32	284
1,162	85	2	40	26	13		153	1,265
27,612	2,008	3	80	2,586	1,280		4,994	46,788
164,852	11,988	9	248	19,636	9,719		31,215	296,201
7,009	510			286	142		746	6,902
25,784	1,875			5,989	2,964		6,796	66,158
3,494	254			474	235		658	6,307
80,143	5,828	317	8,488	16,626	8,229		28,095	232,450
122,043	8,875	36	965	26,141	12,938		30,735	295,350
17,629	1,282	14	362	887	439		3,284	29,222
299	22	47	1,253			374	1,650	11,956
583,106	42,405	256	6,847	81,358	40,267		145,832	1,359,292
8,939	650			815	403		1,384	13,096
1,676	122						174	1,561
3,439	250			470	233		624	6,000
23,646	1,720			2,466	1,221		4,145	31,342
117,018	8,510	594	15,885	3,776	1,869		33,139	81,385
111	8						15	135
15,496	1,127			2,023	1,001		3,181	30,302

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

Fund	Dept		Accounts Payable		CAP/CAFR/Fraud/Single Audit	
			Base:	Allocation:	Base:	Allocation:
			No. of Claims and Deposits	Base x 0.0959	No. of Employees	Base x 5.5243
CJV	CIP	Capital Improvement Funds - All Funds	6,205	595		
FPD	106	SBC Fire Protection District	61,502	5,899	950	5,248
RFZ	097	Flood Control District (all zones)	11,822	1,134	151	832
RHH	498	IHSS Public Authority	764	73	22	122
RRC	903	Children & Families First Commission	8,366	802	23	125
RSC	HPS	Preschool Services	30,342	2,910	662	3,658
SAA	TRA	Transportation (all funds)	27,968	2,683	324	1,788
SAC	JOB	Workforce Development (all funds)	24,272	2,328	100	552
SAP	CLB	County Library	11,454	1,099	240	1,327
SCJ	CAO	Courthouse Temp Construction	460	44		
SCM	CAO	Criminal Justice Temp Const	468	45		
SFH	CAO	Disaster Recovery Fund	210	20		
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	1,578	151	23	126
STD	905	Authority for the Handicapped	48	5		
<b>All Other</b>						
(various)	(various)	All Other	164,182	15,747	75	414
(various)	(various)	San Sevaine RDA (all funds)	1,138	109	4	24
(various)	(various)	Self-Gov'd Special Districts (summary)	12,978	1,245		
MPA	500	Mojave Desert AQMD (all funds)	9,084	871		
NFY	870	S A N B A G (all funds)	338	32	44	243
NGJ	875	Inland Library System (all funds)	56	5	2	11
NHY	890	L A F C O	1,674	161	5	28
NIA	900	Law Library	5,926	568		
PAB	RET	Board of Retirement - Admin	208	20	46	254
<b>Totals</b>			<b>1,556,102</b>	<b>149,252</b>	<b>18,346</b>	<b>101,339</b>

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

<b>General Accounting</b>		<b>Audit Division</b>		<b>Payroll</b>		<b>Direct Charges</b>	<b>Total</b>	<b>Total Allocation</b>
Base:	Allocation:	Base:	Allocation:	Base:	Allocation:			
No. of Acctg. Transactions	Base x 0.0727	Audit Division Actual Hours	Base x 26.7986	No. of Payroll Warrants	Base x 0.4949			
16,887	1,228						1,823	16,326
151,739	11,035	20	523	16,097	7,967		30,672	201,927
45,637	3,319	10	261	3,952	1,956		7,502	14,818
3,224	234			573	284		713	6,891
15,373	1,118	140	3,752	595	294		6,091	12,805
124,987	9,089	9	241	16,010	7,924		23,823	226,480
85,830	6,242	2	40	8,402	4,158		14,911	140,849
64,953	4,724	52	1,407	2,622	1,298		10,308	90,403
36,088	2,624	40	1,072	6,301	3,119		9,240	85,114
593	43						87	784
601	44						89	797
606	44						64	575
6,838	497	327	8,756	594	294		9,825	46,739
56	4	275	7,363				7,372	43,762
335,265	24,381	83	2,238	1,897	939		43,719	355,902
4,269	310	21	563	118	58		1,065	(6,509)
23,701	1,724			3,812	1,887		4,855	6,831
9,242	672						1,543	248
1,922	140			1,166	577		993	(14,071)
721	52			47	23		92	863
3,651	266			130	64		518	1,770
6,256	455						1,023	2,194
7,064	514			1,203	595		1,383	13,431
<b>3,505,825</b>	<b>254,950</b>	<b>5,771</b>	<b>154,581</b>	<b>463,114</b>	<b>229,211</b>	<b>749</b>	<b>890,081</b>	<b>8,900,748</b>



# COUNTY ADMINISTRATIVE OFFICE

## AAA CAO/FAB

### STATEMENT OF FUNCTION

The County Administrative Office is responsible for the administration of all County operations including budget coordination, long-range financial planning and forecasting, along with governmental and legislative activities.

Beginning fiscal year 2011-2012, the County Administrative Office developed a new budget unit: Finance and Administration, AAA-FAB. The reorganization did not change the County Administrative Office's functions and responsibilities.

### DESCRIPTION OF COSTS

The costs allocated include:

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

Miscellaneous revenue, if any, is deducted from the above costs to determine the Net Allocable amount.

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

## County Administrative Office

**1st Allocation**

Details	Source Section	Amount
<b>COSTS</b>		
Current Expenditures	4	5,477,142
Computer Software Depreciation & Equipment Use	5	5,463
Space Use	7	116,528
Utilities	8	100,027
<b>TOTAL ALLOCABLE</b>		<b>5,699,161</b>
<b>NET ALLOCABLE</b>		<b>5,699,161</b>

**Allocation to Function**

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0405	Less: Unallocated Costs	Less: Program Reimbursement
County Administration	884,166	920,006	920,006	0
Bdgt. Policy & Prog Analysis, & Admin. Supp. Svcs	4,122,761	4,289,879	0	0
Legislative Affairs	470,216	489,276	489,276	0
<b>TOTALS</b>	<b>5,477,142</b>	<b>5,699,161</b>	<b>1,409,282</b>	<b>0</b>

## County Administrative Office

**2nd Allocation**

<b>Fund</b>	<b>Dept</b>	<b>Description</b>	<b>Amount</b>
AAA	ANE	Architecture & Engineering	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	104,687
AAA	CAO/FAB	County Administrative Office	6,060
AAA	CCL	County Counsel	230,153
AAA	FMC	Facilities Management - Custodial	(11,069)
AAA	FMG	Facilities Management - Grounds	(1,312)
AAA	FMM	Facilities Management - Maintenance	1,416
AAA	HRD/UNI	Human Resources	17,942
AAA	PUR	Purchasing	3,317
AAA	RPR/RNT	Real Estate Services/Rent	5,981
AAA	SDD	IS - Systems Development	385,219
<b>TOTAL ALLOCABLE</b>			<b>742,395</b>

**Allocation to Function**

<b>Allowed 1st Allocation</b>	<b>Dist. of 2nd Alloc. to Function 0.1355</b>	<b>Allowed 2nd Allocation</b>	<b>Base Used In Allocating to Benefiting Budget Units</b>
0	119,843	0	Not Allocated
4,289,879	558,816	558,816	No. of County Emps.
0	63,735	0	Not Allocated
<b>4,289,879</b>	<b>742,395</b>	<b>558,816</b>	

## County Administrative Office AAA-CAO/FAB (1st Allocation)

		<b>Bdgt. &amp; Admin. Supp. Svcs</b>				
<b>Fund</b>	<b>Dept</b>		Base:	Allocation:	<b>Credits</b>	<b>Total</b>
			No.of County Emps.	Base x 225.6962		
<b>Central Support Service Units</b>						
AAA	ANE	Architecture & Engineering	16	3,525		3,525
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	273	61,581		61,581
AAA	CAO/FAB	County Administrative Office	27	6,060		6,060
AAA	CCL	County Counsel	84	18,995		18,995
AAA	FMC	Facilities Management - Custodial	42	9,378		9,378
AAA	FMG	Facilities Management - Grounds	10	2,173		2,173
AAA	FMM	Facilities Management - Maintenance	56	12,716		12,716
AAA	HRD/UNI	Human Resources	102	22,942		22,942
AAA	PUR	Purchasing	15	3,413		3,413
AAA	RPR/RNT	Real Estate Services/Rent	23	5,270		5,270
AAA	SDD	IS - Systems Development	90	20,304		20,304
<b>Operating Units</b>						
<b>Internal Service Funds</b>						
IAG	PUR	Printing Services	16	3,584		3,584
IAJ	(various)	IS - Computer Operations	127	28,654		28,654
IAM	(various)	Telecommunication Services	89	20,080		20,080
IAV	PUR	Surplus Property & Storage Operations	2	451		451
IAY	PUR	Mail/Courier Services	25	5,660		5,660
IBA	VHS	Fleet Management - Motor Pool	3	634		634
IBP	RMG	Risk Management (all funds)	58	13,038		13,038
ICB	VHS	Fleet Management - Garage	71	15,973		15,973
<b>Enterprise Funds</b>						
EAA	SWM	Solid Waste Management (all funds)	82	18,464		18,464
EAD	MCR	Arrowhead Regional Medical Center (all funds)	2,795	630,891		630,891
<b>General Fund Operating Units</b>						
AAA	APT	Airports Administration	22	4,992		4,992
AAA	ASR	Assessor/Recorder/County Clerk	207	46,814		46,814
AAA	AWM	Agriculture/Weights & Measures	63	14,115		14,115
AAA	BDF	Board of Supervisors (all districts)	46	10,348		10,348
AAA	CBD	Clerk of the Board	13	2,927		2,927

## County Administrative Office AAA-CAO/FAB (1st Allocation)

		<b>Bdgt. &amp; Admin. Supp. Svcs</b>				
<b>Fund</b>	<b>Dept</b>		Base:	Allocation:	<b>Credits</b>	<b>Total</b>
			No.of County Emps.	Base x 225.6962		
AAA	CCM	County Museum	32	7,206		7,206
AAA	CCP	Regional Parks	137	30,877		30,877
AAA	CCS	California Children's Services	144	32,527		32,527
AAA	CTN	CTC - Court Judicial Benefits				0
AAA	DAT	District Attorney	462	104,342		104,342
AAA	DCS	Child Support Services	410	92,648		92,648
AAA	DPA	Human Services - Admin	4,352	982,392		982,392
AAA	EDF	Economic Development Function	34	7,604		7,604
AAA	EMC	PH - Indigent Ambulance				0
AAA	FLP	Drug Court Programs				0
AAA	GJY	Grand Jury				0
AAA	HCC	Health Administration	2	372		372
AAA	IDC	Indigent Defense				0
AAA	JPL	Capital Facilities Leases				0
AAA	LIT	Litigation Proceeds and Uses				0
AAA	LNJ	Law and Justice Group	1	226		226
AAA	LUS	Land Use Services Department	102	22,770		22,770
AAA	MLH	Behavioral Health	755	170,453		170,453
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	11	2,483		2,483
AAA	PBD	Public Defender	232	52,368		52,368
AAA	PGD	Public Guardian - Conservator	18	4,063		4,063
AAA	PHL	Public Health	650	146,684		146,684
AAA	PRB	Probation - Admin, Corr, & Det	1,011	227,996		227,996
AAA	ROV	Registrar of Voters	23	5,087		5,087
AAA	SCL	County Schools				0
AAA	SHR	Sheriff/Coroner/Public Administrator	3,348	755,674		755,674
AAA	SVR	Surveyor	32	7,274		7,274
AAA	TRC	Trial Court Funding				0
AAA	VAF	Veterans Affairs	18	4,063		4,063
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Fire Districts (summary)	31	6,988		6,988
(various)	(various)	Brd-Gov'd Special Districts (summary)	173	39,088		39,088
(various)	RGP/RPR	El Mirage Project				0
AAF	OOA	Aging and Adult Services (all funds)	78	17,690		17,690
CJV	CIP	Capital Improvement Funds - All Funds				0

## County Administrative Office AAA-CAO/FAB (1st Allocation)

		<b>Bdgt. &amp; Admin. Supp. Svcs</b>				
<b>Fund</b>	<b>Dept</b>		Base:	Allocation:	<b>Credits</b>	<b>Total</b>
			No.of County Emps.	Base x 225.6962		
FPD	106	SBC Fire Protection District	950	214,420		214,420
RFZ	097	Flood Control District (all zones)	151	34,001		34,001
RHH	498	IHSS Public Authority	22	4,974		4,974
RRC	903	Children & Families First Commission				0
RSC	HPS	Preschool Services	662	149,456		149,456
SAA	TRA	Transportation (all funds)	324	73,040		73,040
SAC	JOB	Workforce Development (all funds)	100	22,543		22,543
SAP	CLB	County Library	240	54,201		54,201
SCJ	CAO	Courthouse Temp Construction				0
SCM	CAO	Criminal Justice Temp Const				0
SFH	CAO	Disaster Recovery Fund				0
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	23	5,148		5,148
STD	905	Authority for the Handicapped				0
<b>All Other</b>						
(various)	(various)	All Other	70	15,738		15,738
(various)	(various)	San Sevaine RDA (all funds)	4	973		973
(various)	(various)	Self-Gov'd Special Districts (summary)				0
MPA	500	Mojave Desert AQMD (all funds)				0
NFY	870	S A N B A G (all funds)	44	9,946		9,946
NGJ	875	Inland Library System (all funds)	2	451		451
NHY	890	L A F C O	5	1,128		1,128
NIA	900	Law Library				0
PAB	RET	Board of Retirement - Admin				0
<b>Totals</b>			<b>19,010</b>	<b>4,289,879</b>		<b>4,289,879</b>

## County Administrative Office AAA-CAO/FAB (2nd Allocation)

Fund	Dept		Bdgt. & Admin. Supp. Svcs		Total	Total Allocation
			Base: No.of County Emps.	Allocation: Base x 30.5861		
<b>Central Support Service Units</b>						
AAA	ANE	Architecture & Engineering			0	3,525
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector			0	61,581
AAA	CAO/FAB	County Administrative Office			0	6,060
AAA	CCL	County Counsel			0	18,995
AAA	FMC	Facilities Management - Custodial			0	9,378
AAA	FMG	Facilities Management - Grounds			0	2,173
AAA	FMM	Facilities Management - Maintenance			0	12,716
AAA	HRD/UNI	Human Resources			0	22,942
AAA	PUR	Purchasing			0	3,413
AAA	RPR/RNT	Real Estate Services/Rent			0	5,270
AAA	SDD	IS - Systems Development			0	20,304
<b>Operating Units</b>						
<b>Internal Service Funds</b>						
IAG	PUR	Printing Services	16	486	486	4,070
IAJ	(various)	IS - Computer Operations	127	3,883	3,883	32,538
IAM	(various)	Telecommunication Services	89	2,721	2,721	22,801
IAV	PUR	Surplus Property & Storage Operations	2	61	61	513
IAY	PUR	Mail/Courier Services	25	767	767	6,428
IBA	VHS	Fleet Management - Motor Pool	3	86	86	720
IBP	RMG	Risk Management (all funds)	58	1,767	1,767	14,805
ICB	VHS	Fleet Management - Garage	71	2,165	2,165	18,137
<b>Enterprise Funds</b>						
EAA	SWM	Solid Waste Management (all funds)	82	2,502	2,502	20,966
EAD	MCR	Arrowhead Regional Medical Center (all funds)	2,795	85,498	85,498	716,388
<b>General Fund Operating Units</b>						
AAA	APT	Airports Administration	22	677	677	5,669
AAA	ASR	Assessor/Recorder/County Clerk	207	6,344	6,344	53,158
AAA	AWM	Agriculture/Weights & Measures	63	1,913	1,913	16,028
AAA	BDF	Board of Supervisors (all districts)	46	1,402	1,402	11,751
AAA	CBD	Clerk of the Board	13	397	397	3,324

## County Administrative Office AAA-CAO/FAB (2nd Allocation)

		<b>Bdgt. &amp; Admin. Supp. Svcs</b>				
<b>Fund</b>	<b>Dept</b>		Base:	Allocation:	<b>Total</b>	<b>Total Allocation</b>
			No.of County Emps.	Base x 30.5861		
AAA	CCM	County Museum	32	977	977	8,183
AAA	CCP	Regional Parks	137	4,184	4,184	35,062
AAA	CCS	California Children's Services	144	4,408	4,408	36,935
AAA	CTN	CTC - Court Judicial Benefits			0	0
AAA	DAT	District Attorney	462	14,140	14,140	118,482
AAA	DCS	Child Support Services	410	12,556	12,556	105,204
AAA	DPA	Human Services - Admin	4,352	133,133	133,133	1,115,525
AAA	EDF	Economic Development Function	34	1,030	1,030	8,634
AAA	EMC	PH - Indigent Ambulance			0	0
AAA	FLP	Drug Court Programs			0	0
AAA	GJY	Grand Jury			0	0
AAA	HCC	Health Administration	2	50	50	423
AAA	IDC	Indigent Defense			0	0
AAA	JPL	Capital Facilities Leases			0	0
AAA	LIT	Litigation Proceeds and Uses			0	0
AAA	LNJ	Law and Justice Group	1	31	31	256
AAA	LUS	Land Use Services Department	102	3,086	3,086	25,856
AAA	MLH	Behavioral Health	755	23,100	23,100	193,552
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	11	336	336	2,819
AAA	PBD	Public Defender	232	7,097	7,097	59,465
AAA	PGD	Public Guardian - Conservator	18	551	551	4,613
AAA	PHL	Public Health	650	19,879	19,879	166,563
AAA	PRB	Probation - Admin, Corr, & Det	1,011	30,898	30,898	258,894
AAA	ROV	Registrar of Voters	23	689	689	5,777
AAA	SCL	County Schools			0	0
AAA	SHR	Sheriff/Coroner/Public Administrator	3,348	102,408	102,408	858,082
AAA	SVR	Surveyor	32	986	986	8,260
AAA	TRC	Trial Court Funding			0	0
AAA	VAF	Veterans Affairs	18	551	551	4,613
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Fire Districts (summary)	31	947	947	7,934
(various)	(various)	Brd-Gov'd Special Districts (summary)	173	5,297	5,297	44,386
(various)	RGP/RPR	El Mirage Project			0	0
AAF	OOA	Aging and Adult Services (all funds)	78	2,397	2,397	20,087
CJV	CIP	Capital Improvement Funds - All Funds			0	0

## County Administrative Office AAA-CAO/FAB (2nd Allocation)

<b>Bdgt. &amp; Admin. Supp. Svcs</b>						
<b>Fund</b>	<b>Dept</b>		Base: Allocation:		<b>Total</b>	<b>Total Allocation</b>
			No.of County Emps.	Base x 30.5861		
FPD	106	SBC Fire Protection District	950	29,058	29,058	243,478
RFZ	097	Flood Control District (all zones)	151	4,608	4,608	38,609
RHH	498	IHSS Public Authority	22	674	674	5,648
RRC	903	Children & Families First Commission			0	0
RSC	HPS	Preschool Services	662	20,254	20,254	169,710
SAA	TRA	Transportation (all funds)	324	9,898	9,898	82,938
SAC	JOB	Workforce Development (all funds)	100	3,055	3,055	25,597
SAP	CLB	County Library	240	7,345	7,345	61,546
SCJ	CAO	Courthouse Temp Construction			0	0
SCM	CAO	Criminal Justice Temp Const			0	0
SFH	CAO	Disaster Recovery Fund			0	0
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	23	698	698	5,846
STD	905	Authority for the Handicapped			0	0
<b>All Other</b>						
(various)	(various)	All Other	70	2,133	2,133	17,871
(various)	(various)	San Sevaine RDA (all funds)	4	132	132	1,105
(various)	(various)	Self-Gov'd Special Districts (summary)			0	0
MPA	500	Mojave Desert AQMD (all funds)			0	0
NFY	870	S A N B A G (all funds)	44	1,348	1,348	11,294
NGJ	875	Inland Library System (all funds)	2	61	61	513
NHY	890	L A F C O	5	153	153	1,281
NIA	900	Law Library			0	0
PAB	RET	Board of Retirement - Admin			0	0
<b>Totals</b>			<b>18,272</b>	<b>558,816</b>	<b>558,816</b>	<b>4,848,695</b>



# COUNTY COUNSEL

## AAA CCL

### STATEMENT OF FUNCTION

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

### DESCRIPTION OF COSTS

The costs allocated include:

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

Miscellaneous revenue, if any, is deducted from the above costs to determine the Net Allocable amount.

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

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

## County Counsel

**1st Allocation**

Details	Source Section	Amount
<b>COSTS</b>		
Current Expenditures	4	13,963,002
Computer Software Depreciation & Equipment Use	5	4,339
Space Use	7	124,286
Utilities	8	106,686
<b>TOTAL ALLOCABLE</b>		<b>14,198,313</b>
<b>REVENUE</b>		
Miscellaneous Revenue		2,041
		<b>2,041</b>
<b>NET ALLOCABLE</b>		<b>14,196,272</b>

**Allocation to Function**

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0167	Less: Unallocated Costs	Less: Program Reimbursement
General Government	192,676	195,895	195,895	0
Legal Services	13,770,326	14,000,377	0	1,058,750
<b>TOTALS</b>	<b>13,963,002</b>	<b>14,196,272</b>	<b>195,895</b>	<b>1,058,750</b>

**County Counsel**

**2nd Allocation**

<b>Fund</b>	<b>Dept</b>	<b>Description</b>	<b>Amount</b>
AAA	ANE	Architecture & Engineering	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	27,798
AAA	CAO/FAB	County Administrative Office	18,995
AAA	CCL	County Counsel	1,068,432
AAA	FMC	Facilities Management - Custodial	(25,991)
AAA	FMG	Facilities Management - Grounds	(3,575)
AAA	FMM	Facilities Management - Maintenance	6,235
AAA	HRD/UNI	Human Resources	35,354
AAA	PUR	Purchasing	17,322
AAA	RPR/RNT	Real Estate Services/Rent	(98)
AAA	SDD	IS - Systems Development	5,507
<b>TOTAL ALLOCABLE</b>			<b>1,149,977</b>

**Allocation to Function**

<b>Allowed 1st Allocation</b>	<b>Dist. of 2nd Alloc. to Function 0.0824</b>	<b>Allowed 2nd Allocation</b>	<b>Base Used In Allocating to Benefiting Budget Units</b>
0	15,869	0	Not Allocated
12,941,628	1,134,108	1,134,108	Actual Hours
<b>12,941,628</b>	<b>1,149,977</b>	<b>1,134,108</b>	

**County Counsel AAA-CCL (1st Allocation)**

		<b>Legal Services</b>			
<b>Fund</b>	<b>Dept</b>		Base: Allocation:		
		Actual Hours	Base x 181.6422	<b>Credits</b>	<b>Total</b>
<b>Central Support Service Units</b>					
AAA	ANE	Architecture & Engineering	805	146,222	146,222
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	1,883	342,096	177,571
AAA	CAO/FAB	County Administrative Office	1,268	230,295	142
AAA	CCL	County Counsel	5,882	1,068,432	1,068,432
AAA	FMC	Facilities Management - Custodial	47	8,537	8,537
AAA	FMG	Facilities Management - Grounds	22	3,996	3,996
AAA	FMM	Facilities Management - Maintenance	67	12,170	12,170
AAA	HRD/UNI	Human Resources	1,789	324,958	62,110
AAA	PUR	Purchasing	290	52,767	52,767
AAA	RPR/RNT	Real Estate Services/Rent	203	36,919	380
AAA	SDD	IS - Systems Development	203	36,864	36,864
<b>Operating Units</b>					
<b>Internal Service Funds</b>					
IAG	PUR	Printing Services			0
IAJ	(various)	IS - Computer Operations			0
IAM	(various)	Telecommunication Services	17	3,043	3,182
IAV	PUR	Surplus Property & Storage Operations			0
IAY	PUR	Mail/Courier Services			0
IBA	VHS	Fleet Management - Motor Pool	21	3,860	2,042
IBP	RMG	Risk Management (all funds)	14,260	2,590,243	2,701,144
ICB	VHS	Fleet Management - Garage			2,185
<b>Enterprise Funds</b>					
EAA	SWM	Solid Waste Management (all funds)	2,099	381,212	400,402
EAD	MCR	Arrowhead Regional Medical Center (all funds)	796	144,678	152,760
<b>General Fund Operating Units</b>					
AAA	APT	Airports Administration	571	103,799	112,992
AAA	ASR	Assessor/Recorder/County Clerk	589	107,033	7,505
AAA	AWM	Agriculture/Weights & Measures	136	24,749	24,749
AAA	BDF	Board of Supervisors (all districts)	1,396	253,582	253,582
AAA	CBD	Clerk of the Board	196	35,647	2,090

## County Counsel AAA-CCL (1st Allocation)

## Legal Services

Base: Allocation:

Actual Hours Base x  
181.6422

Fund	Dept		Actual Hours	Base x 181.6422	Credits	Total
AAA	CCM	County Museum	72	13,169		13,169
AAA	CCP	Regional Parks	518	94,000	190	93,810
AAA	CCS	California Children's Services			5,689	(5,689)
AAA	CTN	CTC - Court Judicial Benefits				0
AAA	DAT	District Attorney	108	19,663		19,663
AAA	DCS	Child Support Services	54	9,854	10,402	(548)
AAA	DPA	Human Services - Admin	17,345	3,150,511	3,336,859	(186,348)
AAA	EDF	Economic Development Function	110	20,026	21,781	(1,755)
AAA	EMC	PH - Indigent Ambulance				0
AAA	FLP	Drug Court Programs				0
AAA	GJY	Grand Jury	11	1,953		1,953
AAA	HCC	Health Administration			5,985	(5,985)
AAA	IDC	Indigent Defense				0
AAA	JPL	Capital Facilities Leases				0
AAA	LIT	Litigation Proceeds and Uses				0
AAA	LNJ	Law and Justice Group	22	3,905		3,905
AAA	LUS	Land Use Services Department	4,695	852,792	381,883	470,909
AAA	MLH	Behavioral Health	1,049	190,552	197,293	(6,741)
AAA	OCH	HR - Ctr for Emp Hlth & Wellness				0
AAA	PBD	Public Defender	114	20,798		20,798
AAA	PGD	Public Guardian - Conservator				0
AAA	PHL	Public Health	648	117,686	62,172	55,514
AAA	PRB	Probation - Admin, Corr, & Det	253	45,910		45,910
AAA	ROV	Registrar of Voters	443	80,431		80,431
AAA	SCL	County Schools	333	60,532		60,532
AAA	SHR	Sheriff/Coroner/Public Administrator	4,624	839,850	594,370	245,480
AAA	SVR	Surveyor	47	8,492	9,405	(913)
AAA	TRC	Trial Court Funding				0
AAA	VAF	Veterans Affairs	43	7,765		7,765
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Fire Districts (summary)	6	1,063	15,698	(14,635)
(various)	(various)	Brd-Gov'd Special Districts (summary)	666	121,155	126,350	(5,195)
(various)	RGP/RPR	El Mirage Project				0
AAF	OOA	Aging and Adult Services (all funds)	214	38,781	5,673	33,108
CJV	CIP	Capital Improvement Funds - All Funds				0

## County Counsel AAA-CCL (1st Allocation)

## Legal Services

Base: Allocation:

Actual Hours Base x  
181.6422

Fund	Dept		Actual Hours	Base x 181.6422	Credits	Total
FPD	106	SBC Fire Protection District	321	58,362	47,180	11,182
RFZ	097	Flood Control District (all zones)	1,860	337,909	366,576	(28,667)
RHH	498	IHSS Public Authority	4	636	902	(266)
RRC	903	Children & Families First Commission	183	33,286	43,998	(10,712)
RSC	HPS	Preschool Services	108	19,527	23,512	(3,985)
SAA	TRA	Transportation (all funds)	2,394	434,815	450,759	(15,944)
SAC	JOB	Workforce Development (all funds)	116	21,161	21,532	(371)
SAP	CLB	County Library	103	18,709	27,075	(8,366)
SCJ	CAO	Courthouse Temp Construction				0
SCM	CAO	Criminal Justice Temp Const				0
SFH	CAO	Disaster Recovery Fund				0
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	121	22,024	23,655	(1,631)
STD	905	Authority for the Handicapped				0
<b>All Other</b>						
(various)	(various)	All Other	770	139,774	143,690	(3,916)
(various)	(various)	San Sevaine RDA (all funds)	122	22,160	24,891	(2,731)
(various)	(various)	Self-Gov'd Special Districts (summary)	26	4,768	5,827	(1,059)
MPA	500	Mojave Desert AQMD (all funds)				0
NFY	870	S A N B A G (all funds)	1,203	218,506	361,360	(142,854)
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
<b>Totals</b>			<b>71,246</b>	<b>12,941,628</b>	<b>9,939,212</b>	<b>3,002,416</b>

**County Counsel AAA-CCL (2nd Allocation)**

		<b>Legal Services</b>			
		Base: Allocation:			
Fund	Dept	Actual Hours	Base x 19.2915	Total	Total Allocation
<b>Central Support Service Units</b>					
AAA	ANE	Architecture & Engineering		0	146,222
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector		0	164,525
AAA	CAO/FAB	County Administrative Office		0	230,153
AAA	CCL	County Counsel		0	1,068,432
AAA	FMC	Facilities Management - Custodial		0	8,537
AAA	FMG	Facilities Management - Grounds		0	3,996
AAA	FMM	Facilities Management - Maintenance		0	12,170
AAA	HRD/UNI	Human Resources		0	262,848
AAA	PUR	Purchasing		0	52,767
AAA	RPR/RNT	Real Estate Services/Rent		0	36,539
AAA	SDD	IS - Systems Development		0	36,864
<b>Operating Units</b>					
<b>Internal Service Funds</b>					
IAG	PUR	Printing Services		0	0
IAJ	(various)	IS - Computer Operations		0	0
IAM	(various)	Telecommunication Services	17	323	323
IAY	PUR	Surplus Property & Storage Operations		0	0
IAY	PUR	Mail/Courier Services		0	0
IBA	VHS	Fleet Management - Motor Pool	21	410	410
IBP	RMG	Risk Management (all funds)	14,260	275,100	275,100
ICB	VHS	Fleet Management - Garage		0	(2,185)
<b>Enterprise Funds</b>					
EAA	SWM	Solid Waste Management (all funds)	2,099	40,487	40,487
EAD	MCR	Arrowhead Regional Medical Center (all funds)	796	15,366	15,366
<b>General Fund Operating Units</b>					
AAA	APT	Airports Administration	571	11,024	11,024
AAA	ASR	Assessor/Recorder/County Clerk	589	11,368	11,368
AAA	AWM	Agriculture/Weights & Measures	136	2,628	2,628
AAA	BDF	Board of Supervisors (all districts)	1,396	26,932	26,932
AAA	CBD	Clerk of the Board	196	3,786	3,786

## County Counsel AAA-CCL (2nd Allocation)

		<b>Legal Services</b>				
		Base: Allocation:				
<b>Fund</b>	<b>Dept</b>	<b>Actual Hours</b>	<b>Base x 19.2915</b>	<b>Total</b>	<b>Total Allocation</b>	
AAA	CCM	County Museum	72	1,399	1,399	14,568
AAA	CCP	Regional Parks	518	9,983	9,983	103,793
AAA	CCS	California Children's Services			0	(5,689)
AAA	CTN	CTC - Court Judicial Benefits			0	0
AAA	DAT	District Attorney	108	2,088	2,088	21,751
AAA	DCS	Child Support Services	54	1,047	1,047	499
AAA	DPA	Human Services - Admin	17,345	334,604	334,604	148,256
AAA	EDF	Economic Development Function	110	2,127	2,127	372
AAA	EMC	PH - Indigent Ambulance			0	0
AAA	FLP	Drug Court Programs			0	0
AAA	GJY	Grand Jury	11	207	207	2,160
AAA	HCC	Health Administration			0	(5,985)
AAA	IDC	Indigent Defense			0	0
AAA	JPL	Capital Facilities Leases			0	0
AAA	LIT	Litigation Proceeds and Uses			0	0
AAA	LNJ	Law and Justice Group	22	415	415	4,320
AAA	LUS	Land Use Services Department	4,695	90,572	90,572	561,481
AAA	MLH	Behavioral Health	1,049	20,238	20,238	13,497
AAA	OCH	HR - Ctr for Emp Hlth & Wellness			0	0
AAA	PBD	Public Defender	114	2,209	2,209	23,007
AAA	PGD	Public Guardian - Conservator			0	0
AAA	PHL	Public Health	648	12,499	12,499	68,013
AAA	PRB	Probation - Admin, Corr, & Det	253	4,876	4,876	50,786
AAA	ROV	Registrar of Voters	443	8,542	8,542	88,973
AAA	SCL	County Schools	333	6,429	6,429	66,961
AAA	SHR	Sheriff/Coroner/Public Administrator	4,624	89,197	89,197	334,677
AAA	SVR	Surveyor	47	902	902	(11)
AAA	TRC	Trial Court Funding			0	0
AAA	VAF	Veterans Affairs	43	825	825	8,590
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Fire Districts (summary)	6	113	113	(14,523)
(various)	(various)	Brd-Gov'd Special Districts (summary)	666	12,867	12,867	7,673
(various)	RGP/RPR	El Mirage Project			0	0
AAF	OOA	Aging and Adult Services (all funds)	214	4,119	4,119	37,226
CJV	CIP	Capital Improvement Funds - All Funds			0	0

## County Counsel AAA-CCL (2nd Allocation)

## Legal Services

Base: Allocation:

Actual Hours Base x  
19.2915

Fund	Dept		Actual Hours	Base x 19.2915	Total	Total Allocation
FPD	106	SBC Fire Protection District	321	6,198	6,198	17,380
RFZ	097	Flood Control District (all zones)	1,860	35,888	35,888	7,221
RHH	498	IHSS Public Authority	4	68	68	(199)
RRC	903	Children & Families First Commission	183	3,535	3,535	(7,177)
RSC	HPS	Preschool Services	108	2,074	2,074	(1,912)
SAA	TRA	Transportation (all funds)	2,394	46,180	46,180	30,236
SAC	JOB	Workforce Development (all funds)	116	2,247	2,247	1,877
SAP	CLB	County Library	103	1,987	1,987	(6,379)
SCJ	CAO	Courthouse Temp Construction			0	0
SCM	CAO	Criminal Justice Temp Const			0	0
SFH	CAO	Disaster Recovery Fund			0	0
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	121	2,339	2,339	708
STD	905	Authority for the Handicapped			0	0
<b>All Other</b>						
(various)	(various)	All Other	770	14,845	14,845	10,928
(various)	(various)	San Sevaine RDA (all funds)	122	2,354	2,354	(377)
(various)	(various)	Self-Gov'd Special Districts (summary)	26	506	506	(552)
MPA	500	Mojave Desert AQMD (all funds)			0	0
NFY	870	S A N B A G (all funds)	1,203	23,207	23,207	(119,647)
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
<b>Totals</b>			<b>58,787</b>	<b>1,134,108</b>	<b>1,134,108</b>	<b>4,136,524</b>



# FACILITIES MANAGEMENT - CUSTODIAL

## AAA FMD FMC

### STATEMENT OF FUNCTION

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

### DESCRIPTION OF COSTS

The costs allocated include:

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

Miscellaneous revenue, if any, is deducted from the above costs to determine the Net Allocable amount.

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

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

## Facilities Management - Custodial

**1st Allocation**

Details	Source Section	Amount
<b>COSTS</b>		
Current Expenditures	4	4,515,523
Space Use	7	13,936
Utilities	8	27,192
<b>TOTAL ALLOCABLE</b>		<b>4,556,652</b>
<b>REVENUE</b>		
Miscellaneous Revenue		7
		7
<b>NET ALLOCABLE</b>		<b>4,556,644</b>

**Allocation to Function**

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0091	Less: Unallocated Costs	Less: Program Reimbursement
Custodial Services	4,515,523	4,556,644	0	85,507
<b>TOTALS</b>	<b>4,515,523</b>	<b>4,556,644</b>	<b>0</b>	<b>85,507</b>

## Facilities Management - Custodial

**2nd Allocation**

<b>Fund</b>	<b>Dept</b>	<b>Description</b>	<b>Amount</b>
AAA	ANE	Architecture & Engineering	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	26,595
AAA	CAO/FAB	County Administrative Office	9,378
AAA	CCL	County Counsel	8,537
AAA	FMC	Facilities Management - Custodial	26,778
AAA	FMG	Facilities Management - Grounds	7,052
AAA	FMM	Facilities Management - Maintenance	25,560
AAA	HRD/UNI	Human Resources	26,031
AAA	PUR	Purchasing	412
AAA	RPR/RNT	Real Estate Services/Rent	0
AAA	SDD	IS - Systems Development	73,692
<b>TOTAL ALLOCABLE</b>			<b>204,034</b>

**Allocation to Function**

<b>Allowed 1st Allocation</b>	<b>Dist. of 2nd Alloc. to Function 0.0452</b>	<b>Allowed 2nd Allocation</b>	<b>Base Used In Allocating to Benefiting Budget Units</b>
4,471,137	204,034	204,034	Contracts and Job Costs
<b>4,471,137</b>	<b>204,034</b>	<b>204,034</b>	

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

Fund	Dept		Custodial Services		Credits	Total
			Job Costs	Base: Allocation: Base x 0.9636		
<b>Central Support Service Units</b>						
AAA	ANE	Architecture & Engineering	7,339	7,072	10,575	(3,503)
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	120,940	116,538	177,247	(60,709)
AAA	CAO/FAB	County Administrative Office	31,563	30,414	41,483	(11,069)
AAA	CCL	County Counsel	64,351	62,009	88,000	(25,991)
AAA	FMC	Facilities Management - Custodial	27,789	26,778		26,778
AAA	FMG	Facilities Management - Grounds	13,163	12,684		12,684
AAA	FMM	Facilities Management - Maintenance	38,758	37,348	1,402	35,946
AAA	HRD/UNI	Human Resources	64,013	61,683	87,549	(25,866)
AAA	PUR	Purchasing	6,032	5,812	10,282	(4,470)
AAA	RPR/RNT	Real Estate Services/Rent	15,586	15,019	20,505	(5,486)
AAA	SDD	IS - Systems Development	7,450	7,179	13,442	(6,263)
<b>Operating Units</b>						
<b>Internal Service Funds</b>						
IAG	PUR	Printing Services	12,307	11,859	20,480	(8,621)
IAJ	(various)	IS - Computer Operations	179,864	173,317	255,290	(81,973)
IAM	(various)	Telecommunication Services	4,782	4,608	9,272	(4,664)
IAV	PUR	Surplus Property & Storage Operations	18,274	17,609	27,087	(9,478)
IAY	PUR	Mail/Courier Services	4,702	4,531	8,654	(4,123)
IBA	VHS	Fleet Management - Motor Pool			867	(867)
IBP	RMG	Risk Management (all funds)	17,877	17,226	30,231	(13,005)
ICB	VHS	Fleet Management - Garage	10,128	9,760	16,802	(7,042)
<b>Enterprise Funds</b>						
EAA	SWM	Solid Waste Management (all funds)	41,862	40,338	52,932	(12,594)
EAD	MCR	Arrowhead Regional Medical Center (all funds)			106,274	(106,274)
<b>General Fund Operating Units</b>						
AAA	APT	Airports Administration	5,805	5,594	8,322	(2,728)
AAA	ASR	Assessor/Recorder/County Clerk	154,750	149,117	217,945	(68,828)
AAA	AWM	Agriculture/Weights & Measures	20,247	19,510	32,351	(12,841)
AAA	BDF	Board of Supervisors (all districts)	38,596	37,191	66,683	(29,492)
AAA	CBD	Clerk of the Board	11,860	11,428	16,680	(5,252)

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

		<b>Custodial Services</b>				
		Base: Allocation:				
Fund	Dept	Job Costs	Base x 0.9636	Credits	Total	
AAA	CCM	County Museum	73,824	71,137	144,767	(73,630)
AAA	CCP	Regional Parks	4,702	4,531	8,694	(4,163)
AAA	CCS	California Children's Services				0
AAA	CTN	CTC - Court Judicial Benefits				0
AAA	DAT	District Attorney	182,803	176,149	269,358	(93,209)
AAA	DCS	Child Support Services	109,138	105,165	109,138	(3,973)
AAA	DPA	Human Services - Admin	245,861	236,911	264,611	(27,700)
AAA	EDF	Economic Development Function	23,928	23,057	32,748	(9,691)
AAA	EMC	PH - Indigent Ambulance				0
AAA	FLP	Drug Court Programs				0
AAA	GJY	Grand Jury	3,991	3,846	5,197	(1,351)
AAA	HCC	Health Administration				0
AAA	IDC	Indigent Defense				0
AAA	JPL	Capital Facilities Leases				0
AAA	LIT	Litigation Proceeds and Uses				0
AAA	LNJ	Law and Justice Group				0
AAA	LUS	Land Use Services Department	99,118	95,510	128,959	(33,449)
AAA	MLH	Behavioral Health	130,218	125,479	183,944	(58,465)
AAA	OCH	HR - Ctr for Emp Hlth & Wellness				0
AAA	PBD	Public Defender	117,786	113,499	166,541	(53,042)
AAA	PGD	Public Guardian - Conservator	29,166	28,104	39,132	(11,028)
AAA	PHL	Public Health	237,937	229,276	305,953	(76,677)
AAA	PRB	Probation - Admin, Corr, & Det	446,075	429,838	778,817	(348,979)
AAA	ROV	Registrar of Voters	33,250	32,040	55,016	(22,976)
AAA	SCL	County Schools	2,030	1,956	2,030	(74)
AAA	SHR	Sheriff/Coroner/Public Administrator	603,580	581,609	1,074,538	(492,929)
AAA	SVR	Surveyor	15,626	15,057	21,819	(6,762)
AAA	TRC	Trial Court Funding				0
AAA	VAF	Veterans Affairs	16,701	16,093	22,083	(5,990)
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Fire Districts (summary)	277	267	277	(10)
(various)	(various)	Brd-Gov'd Special Districts (summary)	30,713	29,595	38,476	(8,881)
(various)	RGP/RPR	El Mirage Project				0
AAF	OOA	Aging and Adult Services (all funds)				0
CJV	CIP	Capital Improvement Funds - All Funds	963	927	963	(36)

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

### Custodial Services

Base:    Allocation:

Job Costs    Base x  
0.9636

Fund	Dept				Credits	Total
FPD	106	SBC Fire Protection District	29,296	28,230	36,116	(7,886)
RFZ	097	Flood Control District (all zones)	50,302	48,471	69,748	(21,277)
RHH	498	IHSS Public Authority				0
RRC	903	Children & Families First Commission	40	39	40	(1)
RSC	HPS	Preschool Services	50,092	48,269	38,203	10,066
SAA	TRA	Transportation (all funds)	89,902	86,630	120,866	(34,236)
SAC	JOB	Workforce Development (all funds)	343	331	343	(12)
SAP	CLB	County Library	44,247	42,636	75,769	(33,133)
SCJ	CAO	Courthouse Temp Construction				0
SCM	CAO	Criminal Justice Temp Const				0
SFH	CAO	Disaster Recovery Fund				0
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)				0
STD	905	Authority for the Handicapped				0
<b>All Other</b>						
(various)	(various)	All Other	1,045,183	1,007,138	854,451	152,687
(various)	(various)	San Sevaine RDA (all funds)	4,906	4,728	6,872	(2,144)
(various)	(various)	Self-Gov'd Special Districts (summary)				0
MPA	500	Mojave Desert AQMD (all funds)				0
NFY	870	S A N B A G (all funds)				0
NGJ	875	Inland Library System (all funds)				0
NHY	890	L A F C O				0
NIA	900	Law Library				0
PAB	RET	Board of Retirement - Admin				0
<b>Totals</b>			<b>4,640,036</b>	<b>4,471,137</b>	<b>6,175,824</b>	<b>(1,704,687)</b>

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

		<b>Custodial Services</b>			
		Base:	Allocation:		
<b>Fund</b>	<b>Dept</b>	Job Costs	Base x 0.0481	<b>Total</b>	<b>Total Allocation</b>
<b>Central Support Service Units</b>					
AAA	ANE	Architecture & Engineering		0	(3,503)
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector		0	(60,709)
AAA	CAO/FAB	County Administrative Office		0	(11,069)
AAA	CCL	County Counsel		0	(25,991)
AAA	FMC	Facilities Management - Custodial		0	26,778
AAA	FMG	Facilities Management - Grounds		0	12,684
AAA	FMM	Facilities Management - Maintenance		0	35,946
AAA	HRD/UNI	Human Resources		0	(25,866)
AAA	PUR	Purchasing		0	(4,470)
AAA	RPR/RNT	Real Estate Services/Rent		0	(5,486)
AAA	SDD	IS - Systems Development		0	(6,263)
<b>Operating Units</b>					
<b>Internal Service Funds</b>					
IAG	PUR	Printing Services	12,307	592	592 (8,029)
IAJ	(various)	IS - Computer Operations	179,864	8,649	8,649 (73,324)
IAM	(various)	Telecommunication Services	4,782	230	230 (4,434)
IAV	PUR	Surplus Property & Storage Operations	18,274	879	879 (8,599)
IAY	PUR	Mail/Courier Services	4,702	226	226 (3,897)
IBA	VHS	Fleet Management - Motor Pool		0	0 (867)
IBP	RMG	Risk Management (all funds)	17,877	860	860 (12,145)
ICB	VHS	Fleet Management - Garage	10,128	487	487 (6,555)
<b>Enterprise Funds</b>					
EAA	SWM	Solid Waste Management (all funds)	41,862	2,013	2,013 (10,581)
EAD	MCR	Arrowhead Regional Medical Center (all funds)		0	0 (106,274)
<b>General Fund Operating Units</b>					
AAA	APT	Airports Administration	5,805	279	279 (2,449)
AAA	ASR	Assessor/Recorder/County Clerk	154,750	7,441	7,441 (61,387)
AAA	AWM	Agriculture/Weights & Measures	20,247	974	974 (11,868)
AAA	BDF	Board of Supervisors (all districts)	38,596	1,856	1,856 (27,636)
AAA	CBD	Clerk of the Board	11,860	570	570 (4,681)

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

		<b>Custodial Services</b>				
		Base: Allocation:				
Fund	Dept	Job Costs	Base x 0.0481	Total	Total Allocation	
AAA	CCM	County Museum	73,824	3,550	3,550	(70,080)
AAA	CCP	Regional Parks	4,702	226	226	(3,937)
AAA	CCS	California Children's Services			0	0
AAA	CTN	CTC - Court Judicial Benefits			0	0
AAA	DAT	District Attorney	182,803	8,790	8,790	(84,418)
AAA	DCS	Child Support Services	109,138	5,248	5,248	1,275
AAA	DPA	Human Services - Admin	245,861	11,823	11,823	(15,877)
AAA	EDF	Economic Development Function	23,928	1,151	1,151	(8,540)
AAA	EMC	PH - Indigent Ambulance			0	0
AAA	FLP	Drug Court Programs			0	0
AAA	GJY	Grand Jury	3,991	192	192	(1,159)
AAA	HCC	Health Administration			0	0
AAA	IDC	Indigent Defense			0	0
AAA	JPL	Capital Facilities Leases			0	0
AAA	LIT	Litigation Proceeds and Uses			0	0
AAA	LNJ	Law and Justice Group			0	0
AAA	LUS	Land Use Services Department	99,118	4,766	4,766	(28,683)
AAA	MLH	Behavioral Health	130,218	6,262	6,262	(52,204)
AAA	OCH	HR - Ctr for Emp Hlth & Wellness			0	0
AAA	PBD	Public Defender	117,786	5,664	5,664	(47,378)
AAA	PGD	Public Guardian - Conservator	29,166	1,402	1,402	(9,625)
AAA	PHL	Public Health	237,937	11,442	11,442	(65,236)
AAA	PRB	Probation - Admin, Corr, & Det	446,075	21,450	21,450	(327,529)
AAA	ROV	Registrar of Voters	33,250	1,599	1,599	(21,377)
AAA	SCL	County Schools	2,030	98	98	24
AAA	SHR	Sheriff/Coroner/Public Administrator	603,580	29,024	29,024	(463,905)
AAA	SVR	Surveyor	15,626	751	751	(6,010)
AAA	TRC	Trial Court Funding			0	0
AAA	VAF	Veterans Affairs	16,701	803	803	(5,187)
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Fire Districts (summary)	277	13	13	3
(various)	(various)	Brd-Gov'd Special Districts (summary)	30,713	1,477	1,477	(7,404)
(various)	RGP/RPR	El Mirage Project			0	0
AAF	OOA	Aging and Adult Services (all funds)			0	0
CJV	CIP	Capital Improvement Funds - All Funds	963	46	46	11

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

		<b>Custodial Services</b>					
		Base: Allocation:					
Fund	Dept	Job Costs	Base x 0.0481	Total	Total Allocation		
FPD	106	SBC Fire Protection District	29,296	1,409	1,409	(6,478)	
RFZ	097	Flood Control District (all zones)	50,302	2,419	2,419	(18,858)	
RHH	498	IHSS Public Authority			0	0	
RRC	903	Children & Families First Commission	40	2	2	0	
RSC	HPS	Preschool Services	50,092	2,409	2,409	12,475	
SAA	TRA	Transportation (all funds)	89,902	4,323	4,323	(29,913)	
SAC	JOB	Workforce Development (all funds)	343	16	16	4	
SAP	CLB	County Library	44,247	2,128	2,128	(31,005)	
SCJ	CAO	Courthouse Temp Construction			0	0	
SCM	CAO	Criminal Justice Temp Const			0	0	
SFH	CAO	Disaster Recovery Fund			0	0	
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)			0	0	
STD	905	Authority for the Handicapped			0	0	
<b>All Other</b>							
(various)	(various)	All Other	1,045,183	50,259	50,259	202,946	
(various)	(various)	San Sevaine RDA (all funds)	4,906	236	236	(1,908)	
(various)	(various)	Self-Gov'd Special Districts (summary)			0	0	
MPA	500	Mojave Desert AQMD (all funds)			0	0	
NFY	870	S A N B A G (all funds)			0	0	
NGJ	875	Inland Library System (all funds)			0	0	
NHY	890	L A F C O			0	0	
NIA	900	Law Library			0	0	
PAB	RET	Board of Retirement - Admin			0	0	
<b>Totals</b>			<b>4,243,052</b>	<b>204,034</b>	<b>204,034</b>	<b>(1,500,652)</b>	



# FACILITIES MANAGEMENT - GROUNDS

## AAA FMD FMG

### STATEMENT OF FUNCTION

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

### DESCRIPTION OF COSTS

The costs allocated include:

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

Miscellaneous revenue, if any, is deducted from the above costs to determine the Net Allocable amount.

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

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

## Facilities Management - Grounds

**1st Allocation**

Details	Source Section	Amount
<b>COSTS</b>		
Current Expenditures	4	1,471,801
Computer Software Depreciation & Equipment Use	5	6,082
Space Use	7	6,601
Utilities	8	12,881
<b>TOTAL ALLOCABLE</b>		<b>1,497,366</b>
<b>NET ALLOCABLE</b>		<b>1,497,366</b>

**Allocation to Function**

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0174	Less: Unallocated Costs	Less: Program Reimbursement
Grounds Services	1,471,801	1,497,366	0	54,001
<b>TOTALS</b>	<b>1,471,801</b>	<b>1,497,366</b>	<b>0</b>	<b>54,001</b>

## Facilities Management - Grounds

**2nd Allocation**

<b>Fund</b>	<b>Dept</b>	<b>Description</b>	<b>Amount</b>
AAA	ANE	Architecture & Engineering	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	8,125
AAA	CAO/FAB	County Administrative Office	2,173
AAA	CCL	County Counsel	3,996
AAA	FMC	Facilities Management - Custodial	12,684
AAA	FMG	Facilities Management - Grounds	3,340
AAA	FMM	Facilities Management - Maintenance	12,107
AAA	HRD/UNI	Human Resources	8,072
AAA	PUR	Purchasing	1,617
AAA	RPR/RNT	Real Estate Services/Rent	0
AAA	SDD	IS - Systems Development	34,249
<b>TOTAL ALLOCABLE</b>			<b>86,364</b>

**Allocation to Function**

<b>Allowed 1st Allocation</b>	<b>Dist. of 2nd Alloc. to Function 0.0587</b>	<b>Allowed 2nd Allocation</b>	<b>Base Used In Allocating to Benefiting Budget Units</b>
1,443,365	86,364	86,364	Job Costs
<b>1,443,365</b>	<b>86,364</b>	<b>86,364</b>	

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

		<b>Grounds Services</b>				
		Base:	Allocation:			
<b>Fund</b>	<b>Dept</b>	Job Costs	Base x 0.6328	<b>Credits</b>	<b>Total</b>	
<b>Central Support Service Units</b>						
AAA	ANE	Architecture & Engineering	4,008	2,536	3,006	(470)
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	52,038	32,927	39,028	(6,101)
AAA	CAO/FAB	County Administrative Office	11,195	7,084	8,396	(1,312)
AAA	CCL	County Counsel	30,490	19,293	22,868	(3,575)
AAA	FMC	Facilities Management - Custodial	11,145	7,052		7,052
AAA	FMG	Facilities Management - Grounds	5,279	3,340		3,340
AAA	FMM	Facilities Management - Maintenance	15,544	9,835		9,835
AAA	HRD/UNI	Human Resources	26,750	16,926	20,062	(3,136)
AAA	PUR	Purchasing	5,082	3,216	3,812	(596)
AAA	RPR/RNT	Real Estate Services/Rent	5,919	3,745	4,439	(694)
AAA	SDD	IS - Systems Development				0
<b>Operating Units</b>						
<b>Internal Service Funds</b>						
IAG	PUR	Printing Services	11,461	7,252	8,596	(1,344)
IAJ	(various)	IS - Computer Operations	85,397	54,035	64,361	(10,326)
IAM	(various)	Telecommunication Services	4,824	3,052	2,854	198
IAV	PUR	Surplus Property & Storage Operations	17,726	11,216	13,294	(2,078)
IAY	PUR	Mail/Courier Services	4,562	2,887	3,422	(535)
IBA	VHS	Fleet Management - Motor Pool	9,262	5,861	9,104	(3,243)
IBP	RMG	Risk Management (all funds)	13,343	8,443	10,007	(1,564)
ICB	VHS	Fleet Management - Garage	2,843	1,799	2,132	(333)
<b>Enterprise Funds</b>						
EAA	SWM	Solid Waste Management (all funds)	21,257	13,450	15,943	(2,493)
EAD	MCR	Arrowhead Regional Medical Center (all funds)	655,094	414,512	470,771	(56,259)
<b>General Fund Operating Units</b>						
AAA	APT	Airports Administration	2,908	1,840	2,181	(341)
AAA	ASR	Assessor/Recorder/County Clerk	40,092	25,368	30,069	(4,701)
AAA	AWM	Agriculture/Weights & Measures	8,655	5,476	6,491	(1,015)
AAA	BDF	Board of Supervisors (all districts)	19,576	12,387	12,411	(24)
AAA	CBD	Clerk of the Board	5,792	3,665	4,344	(679)

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

		<b>Grounds Services</b>				
		Base:	Allocation:			
<b>Fund</b>	<b>Dept</b>	Job Costs	Base x 0.6328	<b>Credits</b>	<b>Total</b>	
AAA	CCM	County Museum	89,371	56,550	67,028	(10,478)
AAA	CCP	Regional Parks	4,562	2,887	3,422	(535)
AAA	CCS	California Children's Services				0
AAA	CTN	CTC - Court Judicial Benefits				0
AAA	DAT	District Attorney	63,944	40,461	47,958	(7,497)
AAA	DCS	Child Support Services				0
AAA	DPA	Human Services - Admin	4,513	2,856	3,385	(529)
AAA	EDF	Economic Development Function	12,341	7,809	9,256	(1,447)
AAA	EMC	PH - Indigent Ambulance				0
AAA	FLP	Drug Court Programs				0
AAA	GJY	Grand Jury				0
AAA	HCC	Health Administration				0
AAA	IDC	Indigent Defense				0
AAA	JPL	Capital Facilities Leases				0
AAA	LIT	Litigation Proceeds and Uses				0
AAA	LNJ	Law and Justice Group				0
AAA	LUS	Land Use Services Department	25,658	16,235	19,116	(2,881)
AAA	MLH	Behavioral Health	49,110	31,074	37,745	(6,671)
AAA	OCH	HR - Ctr for Emp Hlth & Wellness				0
AAA	PBD	Public Defender	45,719	28,929	31,633	(2,704)
AAA	PGD	Public Guardian - Conservator	15,335	9,703	11,589	(1,886)
AAA	PHL	Public Health	76,138	48,176	57,104	(8,928)
AAA	PRB	Probation - Admin, Corr, & Det	314,929	199,272	231,986	(32,714)
AAA	ROV	Registrar of Voters	30,911	19,559	23,183	(3,624)
AAA	SCL	County Schools				0
AAA	SHR	Sheriff/Coroner/Public Administrator	156,286	98,890	108,407	(9,517)
AAA	SVR	Surveyor	6,669	4,220	5,002	(782)
AAA	TRC	Trial Court Funding				0
AAA	VAF	Veterans Affairs	4,146	2,623	3,110	(487)
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Fire Districts (summary)				0
(various)	(various)	Brd-Gov'd Special Districts (summary)	8,834	5,590	6,626	(1,036)
(various)	RGP/RPR	El Mirage Project				0
AAF	OOA	Aging and Adult Services (all funds)				0
CJV	CIP	Capital Improvement Funds - All Funds	14,498	9,174	14,498	(5,324)

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

## Grounds Services

Base: Allocation:

Job Costs Base x  
0.6328

Fund	Dept		Job Costs	Base x 0.6328	Credits	Total
FPD	106	SBC Fire Protection District	8,813	5,576	6,610	(1,034)
RFZ	097	Flood Control District (all zones)	26,193	16,574	19,645	(3,071)
RHH	498	IHSS Public Authority				0
RRC	903	Children & Families First Commission				0
RSC	HPS	Preschool Services				0
SAA	TRA	Transportation (all funds)	35,643	22,553	26,668	(4,115)
SAC	JOB	Workforce Development (all funds)				0
SAP	CLB	County Library	34,379	21,753	25,784	(4,031)
SCJ	CAO	Courthouse Temp Construction				0
SCM	CAO	Criminal Justice Temp Const				0
SFH	CAO	Disaster Recovery Fund				0
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)				0
STD	905	Authority for the Handicapped				0
<b>All Other</b>						
(various)	(various)	All Other	180,421	114,162	74,395	39,767
(various)	(various)	San Sevaine RDA (all funds)	2,436	1,541	1,827	(286)
(various)	(various)	Self-Gov'd Special Districts (summary)				0
MPA	500	Mojave Desert AQMD (all funds)				0
NFY	870	S A N B A G (all funds)				0
NGJ	875	Inland Library System (all funds)				0
NHY	890	L A F C O				0
NIA	900	Law Library				0
PAB	RET	Board of Retirement - Admin				0
<b>Totals</b>			<b>2,281,091</b>	<b>1,443,365</b>	<b>1,593,568</b>	<b>(150,203)</b>

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

		<b>Grounds Services</b>			
		Base:	Allocation:		
<b>Fund</b>	<b>Dept</b>	Job Costs	Base x 0.0409	<b>Total</b>	<b>Total Allocation</b>
<b>Central Support Service Units</b>					
AAA	ANE	Architecture & Engineering		0	(470)
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector		0	(6,101)
AAA	CAO/FAB	County Administrative Office		0	(1,312)
AAA	CCL	County Counsel		0	(3,575)
AAA	FMC	Facilities Management - Custodial		0	7,052
AAA	FMG	Facilities Management - Grounds		0	3,340
AAA	FMM	Facilities Management - Maintenance		0	9,835
AAA	HRD/UNI	Human Resources		0	(3,136)
AAA	PUR	Purchasing		0	(596)
AAA	RPR/RNT	Real Estate Services/Rent		0	(694)
AAA	SDD	IS - Systems Development		0	0
<b>Operating Units</b>					
<b>Internal Service Funds</b>					
IAG	PUR	Printing Services	11,461	468	468 (876)
IAJ	(various)	IS - Computer Operations	85,397	3,489	3,489 (6,837)
IAM	(various)	Telecommunication Services	4,824	197	197 396
IAV	PUR	Surplus Property & Storage Operations	17,726	724	724 (1,354)
IAY	PUR	Mail/Courier Services	4,562	186	186 (349)
IBA	VHS	Fleet Management - Motor Pool	9,262	378	378 (2,865)
IBP	RMG	Risk Management (all funds)	13,343	545	545 (1,019)
ICB	VHS	Fleet Management - Garage	2,843	116	116 (217)
<b>Enterprise Funds</b>					
EAA	SWM	Solid Waste Management (all funds)	21,257	869	869 (1,624)
EAD	MCR	Arrowhead Regional Medical Center (all funds)	655,094	26,767	26,767 (29,491)
<b>General Fund Operating Units</b>					
AAA	APT	Airports Administration	2,908	119	119 (222)
AAA	ASR	Assessor/Recorder/County Clerk	40,092	1,638	1,638 (3,063)
AAA	AWM	Agriculture/Weights & Measures	8,655	354	354 (661)
AAA	BDF	Board of Supervisors (all districts)	19,576	800	800 776
AAA	CBD	Clerk of the Board	5,792	237	237 (442)

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

		<b>Grounds Services</b>				
		Base: Allocation:				
Fund	Dept	Job Costs	Base x 0.0409	Total	Total Allocation	
AAA	CCM	County Museum	89,371	3,652	3,652	(6,827)
AAA	CCP	Regional Parks	4,562	186	186	(349)
AAA	CCS	California Children's Services			0	0
AAA	CTN	CTC - Court Judicial Benefits			0	0
AAA	DAT	District Attorney	63,944	2,613	2,613	(4,885)
AAA	DCS	Child Support Services			0	0
AAA	DPA	Human Services - Admin	4,513	184	184	(345)
AAA	EDF	Economic Development Function	12,341	504	504	(943)
AAA	EMC	PH - Indigent Ambulance			0	0
AAA	FLP	Drug Court Programs			0	0
AAA	GJY	Grand Jury			0	0
AAA	HCC	Health Administration			0	0
AAA	IDC	Indigent Defense			0	0
AAA	JPL	Capital Facilities Leases			0	0
AAA	LIT	Litigation Proceeds and Uses			0	0
AAA	LNJ	Law and Justice Group			0	0
AAA	LUS	Land Use Services Department	25,658	1,048	1,048	(1,832)
AAA	MLH	Behavioral Health	49,110	2,007	2,007	(4,664)
AAA	OCH	HR - Ctr for Emp Hlth & Wellness			0	0
AAA	PBD	Public Defender	45,719	1,868	1,868	(836)
AAA	PGD	Public Guardian - Conservator	15,335	627	627	(1,259)
AAA	PHL	Public Health	76,138	3,111	3,111	(5,817)
AAA	PRB	Probation - Admin, Corr, & Det	314,929	12,868	12,868	(19,846)
AAA	ROV	Registrar of Voters	30,911	1,263	1,263	(2,361)
AAA	SCL	County Schools			0	0
AAA	SHR	Sheriff/Coroner/Public Administrator	156,286	6,386	6,386	(3,131)
AAA	SVR	Surveyor	6,669	272	272	(510)
AAA	TRC	Trial Court Funding			0	0
AAA	VAF	Veterans Affairs	4,146	169	169	(317)
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Fire Districts (summary)			0	0
(various)	(various)	Brd-Gov'd Special Districts (summary)	8,834	361	361	(675)
(various)	RGP/RPR	El Mirage Project			0	0
AAF	OOA	Aging and Adult Services (all funds)			0	0
CJV	CIP	Capital Improvement Funds - All Funds	14,498	592	592	(4,732)

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

## Grounds Services

Base: Allocation:

Job Costs Base x  
0.0409

Fund	Dept		Job Costs	Base x 0.0409	Total	Total Allocation
FPD	106	SBC Fire Protection District	8,813	360	360	(673)
RFZ	097	Flood Control District (all zones)	26,193	1,070	1,070	(2,001)
RHH	498	IHSS Public Authority			0	0
RRC	903	Children & Families First Commission			0	0
RSC	HPS	Preschool Services			0	0
SAA	TRA	Transportation (all funds)	35,643	1,456	1,456	(2,658)
SAC	JOB	Workforce Development (all funds)			0	0
SAP	CLB	County Library	34,379	1,405	1,405	(2,626)
SCJ	CAO	Courthouse Temp Construction			0	0
SCM	CAO	Criminal Justice Temp Const			0	0
SFH	CAO	Disaster Recovery Fund			0	0
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)			0	0
STD	905	Authority for the Handicapped			0	0
<b>All Other</b>						
(various)	(various)	All Other	180,421	7,372	7,372	47,139
(various)	(various)	San Sevaine RDA (all funds)	2,436	99	99	(187)
(various)	(various)	Self-Gov'd Special Districts (summary)			0	0
MPA	500	Mojave Desert AQMD (all funds)			0	0
NFY	870	S A N B A G (all funds)			0	0
NGJ	875	Inland Library System (all funds)			0	0
NHY	890	L A F C O			0	0
NIA	900	Law Library			0	0
PAB	RET	Board of Retirement - Admin			0	0
<b>Totals</b>			<b>2,113,641</b>	<b>86,364</b>	<b>86,364</b>	<b>(63,840)</b>



# **FACILITIES MANAGEMENT - MAINTENANCE**

## **AAA FMD FMM**

### **STATEMENT OF FUNCTION**

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

### **DESCRIPTION OF COSTS**

The costs allocated include:

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

Miscellaneous revenue, if any, is deducted from the above costs to determine the Net Allocable amount.

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

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

## Facilities Management - Maintenance

**1st Allocation**

Details	Source Section	Amount
<b>COSTS</b>		
Current Expenditures	4	7,344,625
Computer Software Depreciation & Equipment Use	5	14,631
Space Use	7	19,437
Utilities	8	37,926
<b>TOTAL ALLOCABLE</b>		<b>7,416,620</b>
<b>REVENUE</b>		
Miscellaneous Revenue		30
		<b>30</b>
<b>NET ALLOCABLE</b>		<b>7,416,590</b>

**Allocation to Function**

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0098	Less: Unallocated Costs	Less: Program Reimbursement
Maintenance Services	7,344,625	7,416,590	0	148,383
<b>TOTALS</b>	<b>7,344,625</b>	<b>7,416,590</b>	<b>0</b>	<b>148,383</b>

**Facilities Management - Maintenance**

**2nd Allocation**

<b>Fund</b>	<b>Dept</b>	<b>Description</b>	<b>Amount</b>
AAA	ANE	Architecture & Engineering	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	40,194
AAA	CAO/FAB	County Administrative Office	12,716
AAA	CCL	County Counsel	12,170
AAA	FMC	Facilities Management - Custodial	35,946
AAA	FMG	Facilities Management - Grounds	9,835
AAA	FMM	Facilities Management - Maintenance	35,649
AAA	HRD/UNI	Human Resources	50,683
AAA	PUR	Purchasing	5,219
AAA	RPR/RNT	Real Estate Services/Rent	0
AAA	SDD	IS - Systems Development	80,323
<b>TOTAL ALLOCABLE</b>			<b>282,734</b>

**Allocation to Function**

<b>Allowed 1st Allocation</b>	<b>Dist. of 2nd Alloc. to Function 0.0385</b>	<b>Allowed 2nd Allocation</b>	<b>Base Used In Allocating to Benefiting Budget Units</b>
7,268,207	282,734	282,734	Job Costs
<b>7,268,207</b>	<b>282,734</b>	<b>282,734</b>	

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

		<b>Maintenance Services</b>				
Fund	Dept		Base:	Allocation:	Credits	Total
			Job Costs	Base x 0.8456		
<b>Central Support Service Units</b>						
AAA	ANE	Architecture & Engineering	9,007	7,617	6,773	844
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	181,572	153,543	140,295	13,248
AAA	CAO/FAB	County Administrative Office	35,613	30,116	28,700	1,416
AAA	CCL	County Counsel	70,428	59,556	53,321	6,235
AAA	FMC	Facilities Management - Custodial	30,226	25,560		25,560
AAA	FMG	Facilities Management - Grounds	14,317	12,107		12,107
AAA	FMM	Facilities Management - Maintenance	42,157	35,649		35,649
AAA	HRD/UNI	Human Resources	73,059	61,781	55,899	5,882
AAA	PUR	Purchasing	15,736	13,307	12,404	903
AAA	RPR/RNT	Real Estate Services/Rent	22,067	18,660	18,096	564
AAA	SDD	IS - Systems Development	17,977	15,202	11,984	3,218
<b>Operating Units</b>						
<b>Internal Service Funds</b>						
IAG	PUR	Printing Services	22,304	18,861	17,199	1,662
IAJ	(various)	IS - Computer Operations	365,086	308,729	243,287	65,442
IAM	(various)	Telecommunication Services	151,656	128,245	147,398	(19,153)
IAV	PUR	Surplus Property & Storage Operations	17,527	14,821	13,145	1,676
IAY	PUR	Mail/Courier Services	11,500	9,725	8,688	1,037
IBA	VHS	Fleet Management - Motor Pool	2,835	2,397	2,126	271
IBP	RMG	Risk Management (all funds)	45,667	38,617	32,103	6,514
ICB	VHS	Fleet Management - Garage	74,859	63,303	42,718	20,585
<b>Enterprise Funds</b>						
EAA	SWM	Solid Waste Management (all funds)	52,960	44,785	42,843	1,942
EAD	MCR	Arrowhead Regional Medical Center (all funds)				0
<b>General Fund Operating Units</b>						
AAA	APT	Airports Administration	127,019	107,412	5,450	101,962
AAA	ASR	Assessor/Recorder/County Clerk	226,124	191,218	172,425	18,793
AAA	AWM	Agriculture/Weights & Measures	53,096	44,900	34,519	10,381
AAA	BDF	Board of Supervisors (all districts)	43,697	36,952	22,774	14,178
AAA	CBD	Clerk of the Board	13,867	11,727	10,495	1,232

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

		<b>Maintenance Services</b>				
<b>Fund</b>	<b>Dept</b>		Base: Allocation:		<b>Credits</b>	<b>Total</b>
			Job Costs	Base x 0.8456		
AAA	CCM	County Museum	186,242	157,492	137,252	20,240
AAA	CCP	Regional Parks	12,096	10,228	9,244	984
AAA	CCS	California Children's Services				0
AAA	CTN	CTC - Court Judicial Benefits				0
AAA	DAT	District Attorney	294,845	249,330	222,401	26,929
AAA	DCS	Child Support Services				0
AAA	DPA	Human Services - Admin	85,096	71,960	66,072	5,888
AAA	EDF	Economic Development Function	31,522	26,657	23,747	2,910
AAA	EMC	PH - Indigent Ambulance				0
AAA	FLP	Drug Court Programs				0
AAA	GJY	Grand Jury	4,823	4,078	3,617	461
AAA	HCC	Health Administration				0
AAA	IDC	Indigent Defense				0
AAA	JPL	Capital Facilities Leases				0
AAA	LIT	Litigation Proceeds and Uses				0
AAA	LNJ	Law and Justice Group				0
AAA	LUS	Land Use Services Department	104,679	88,520	81,211	7,309
AAA	MLH	Behavioral Health	178,027	150,546	135,271	15,275
AAA	OCH	HR - Ctr for Emp Hlth & Wellness				0
AAA	PBD	Public Defender	194,341	164,341	153,485	10,856
AAA	PGD	Public Guardian - Conservator	26,903	22,750	20,683	2,067
AAA	PHL	Public Health	230,352	194,793	178,161	16,632
AAA	PRB	Probation - Admin, Corr, & Det	1,231,907	1,041,740	951,515	90,225
AAA	ROV	Registrar of Voters	63,904	54,039	49,866	4,173
AAA	SCL	County Schools				0
AAA	SHR	Sheriff/Coroner/Public Administrator	1,909,172	1,614,457	1,445,947	168,510
AAA	SVR	Surveyor	13,576	11,481	9,051	2,430
AAA	TRC	Trial Court Funding				0
AAA	VAF	Veterans Affairs	13,757	11,634	9,412	2,222
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Fire Districts (summary)	9,220	7,797	9,220	(1,423)
(various)	(various)	Brd-Gov'd Special Districts (summary)	23,724	20,061	18,168	1,893
(various)	RGP/RPR	El Mirage Project				0
AAF	OOA	Aging and Adult Services (all funds)				0
CJV	CIP	Capital Improvement Funds - All Funds	783,856	662,853	211,127	451,726

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

		<b>Maintenance Services</b>				
<b>Fund</b>	<b>Dept</b>		Base:	Allocation:	<b>Credits</b>	<b>Total</b>
			Job Costs	Base x 0.8456		
FPD	106	SBC Fire Protection District	35,810	30,282	23,295	6,987
RFZ	097	Flood Control District (all zones)	59,714	50,496	46,816	3,680
RHH	498	IHSS Public Authority				0
RRC	903	Children & Families First Commission				0
RSC	HPS	Preschool Services	16,757	14,170	16,757	(2,587)
SAA	TRA	Transportation (all funds)	178,021	150,540	142,493	8,047
SAC	JOB	Workforce Development (all funds)	6,095	5,154	6,095	(941)
SAP	CLB	County Library	95,604	80,845	72,676	8,169
SCJ	CAO	Courthouse Temp Construction				0
SCM	CAO	Criminal Justice Temp Const				0
SFH	CAO	Disaster Recovery Fund				0
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)				0
STD	905	Authority for the Handicapped				0
<b>All Other</b>						
(various)	(various)	All Other	1,078,737	912,214	811,111	101,103
(various)	(various)	San Sevaine RDA (all funds)	5,570	4,711	4,213	498
(various)	(various)	Self-Gov'd Special Districts (summary)				0
MPA	500	Mojave Desert AQMD (all funds)				0
NFY	870	S A N B A G (all funds)	292	247	292	(45)
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
<b>Totals</b>			<b>8,594,998</b>	<b>7,268,207</b>	<b>5,981,840</b>	<b>1,286,367</b>

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

		<b>Maintenance Services</b>				
		Base: Allocation:				
Fund	Dept	Job Costs	Base x 0.0350	Total	Total Allocation	
<b>Central Support Service Units</b>						
AAA	ANE			0	844	
AAA	ATX			0	13,248	
AAA	CAO/FAB			0	1,416	
AAA	CCL			0	6,235	
AAA	FMC			0	25,560	
AAA	FMG			0	12,107	
AAA	FMM			0	35,649	
AAA	HRD/UNI			0	5,882	
AAA	PUR			0	903	
AAA	RPR/RNT			0	564	
AAA	SDD			0	3,218	
<b>Operating Units</b>						
<b>Internal Service Funds</b>						
IAG	PUR	Printing Services	22,304	780	780	2,442
IAJ	(various)	IS - Computer Operations	365,086	12,771	12,771	78,212
IAM	(various)	Telecommunication Services	151,656	5,305	5,305	(13,848)
IAV	PUR	Surplus Property & Storage Operations	17,527	613	613	2,289
IAY	PUR	Mail/Courier Services	11,500	402	402	1,439
IBA	VHS	Fleet Management - Motor Pool	2,835	99	99	371
IBP	RMG	Risk Management (all funds)	45,667	1,597	1,597	8,112
ICB	VHS	Fleet Management - Garage	74,859	2,619	2,619	23,203
<b>Enterprise Funds</b>						
EAA	SWM	Solid Waste Management (all funds)	52,960	1,853	1,853	3,794
EAD	MCR	Arrowhead Regional Medical Center (all funds)			0	0
<b>General Fund Operating Units</b>						
AAA	APT	Airports Administration	127,019	4,443	4,443	106,405
AAA	ASR	Assessor/Recorder/County Clerk	226,124	7,910	7,910	26,702
AAA	AWM	Agriculture/Weights & Measures	53,096	1,857	1,857	12,238
AAA	BDF	Board of Supervisors (all districts)	43,697	1,529	1,529	15,706
AAA	CBD	Clerk of the Board	13,867	485	485	1,717

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

		<b>Maintenance Services</b>				
		Base: Allocation:				
<b>Fund</b>	<b>Dept</b>	<b>Job Costs</b>	<b>Base x 0.0350</b>	<b>Total</b>	<b>Total Allocation</b>	
AAA	CCM	County Museum	186,242	6,515	6,515	26,755
AAA	CCP	Regional Parks	12,096	423	423	1,407
AAA	CCS	California Children's Services			0	0
AAA	CTN	CTC - Court Judicial Benefits			0	0
AAA	DAT	District Attorney	294,845	10,314	10,314	37,243
AAA	DCS	Child Support Services			0	0
AAA	DPA	Human Services - Admin	85,096	2,977	2,977	8,864
AAA	EDF	Economic Development Function	31,522	1,103	1,103	4,012
AAA	EMC	PH - Indigent Ambulance			0	0
AAA	FLP	Drug Court Programs			0	0
AAA	GJY	Grand Jury	4,823	169	169	630
AAA	HCC	Health Administration			0	0
AAA	IDC	Indigent Defense			0	0
AAA	JPL	Capital Facilities Leases			0	0
AAA	LIT	Litigation Proceeds and Uses			0	0
AAA	LNJ	Law and Justice Group			0	0
AAA	LUS	Land Use Services Department	104,679	3,662	3,662	10,970
AAA	MLH	Behavioral Health	178,027	6,227	6,227	21,502
AAA	OCH	HR - Ctr for Emp Hlth & Wellness			0	0
AAA	PBD	Public Defender	194,341	6,798	6,798	17,654
AAA	PGD	Public Guardian - Conservator	26,903	941	941	3,008
AAA	PHL	Public Health	230,352	8,058	8,058	24,690
AAA	PRB	Probation - Admin, Corr, & Det	1,231,907	43,092	43,092	133,317
AAA	ROV	Registrar of Voters	63,904	2,235	2,235	6,409
AAA	SCL	County Schools			0	0
AAA	SHR	Sheriff/Coroner/Public Administrator	1,909,172	66,782	66,782	235,292
AAA	SVR	Surveyor	13,576	475	475	2,905
AAA	TRC	Trial Court Funding			0	0
AAA	VAF	Veterans Affairs	13,757	481	481	2,703
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Fire Districts (summary)	9,220	323	323	(1,100)
(various)	(various)	Brd-Gov'd Special Districts (summary)	23,724	830	830	2,723
(various)	RGP/RPR	El Mirage Project			0	0
AAF	OOA	Aging and Adult Services (all funds)			0	0
CJV	CIP	Capital Improvement Funds - All Funds	783,856	27,419	27,419	479,145

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

## Maintenance Services

Base: Allocation:

Job Costs Base x  
0.0350

Fund	Dept		Job Costs	Base x 0.0350	Total	Total Allocation
FPD	106	SBC Fire Protection District	35,810	1,253	1,253	8,240
RFZ	097	Flood Control District (all zones)	59,714	2,089	2,089	5,769
RHH	498	IHSS Public Authority			0	0
RRC	903	Children & Families First Commission			0	0
RSC	HPS	Preschool Services	16,757	586	586	(2,001)
SAA	TRA	Transportation (all funds)	178,021	6,227	6,227	14,274
SAC	JOB	Workforce Development (all funds)	6,095	213	213	(727)
SAP	CLB	County Library	95,604	3,344	3,344	11,514
SCJ	CAO	Courthouse Temp Construction			0	0
SCM	CAO	Criminal Justice Temp Const			0	0
SFH	CAO	Disaster Recovery Fund			0	0
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)			0	0
STD	905	Authority for the Handicapped			0	0
<b>All Other</b>						
(various)	(various)	All Other	1,078,737	37,734	37,734	138,837
(various)	(various)	San Sevaine RDA (all funds)	5,570	195	195	693
(various)	(various)	Self-Gov'd Special Districts (summary)			0	0
MPA	500	Mojave Desert AQMD (all funds)			0	0
NFY	870	S A N B A G (all funds)	292	10	10	(34)
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
<b>Totals</b>			<b>8,082,839</b>	<b>282,734</b>	<b>282,734</b>	<b>1,569,101</b>



# HUMAN RESOURCES

## AAA HRD/UNI

### STATEMENT OF FUNCTION

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

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

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

### DESCRIPTION OF COSTS

The costs allocated include:

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

Miscellaneous revenue, if any, is deducted from the above costs to determine the Net Allocable amount.

The allowable costs are distributed among all functions based on actual costs, and then allocated to all benefiting entities as follows:

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

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

## Human Resources

**1st Allocation**

Details	Source Section	Amount
<b>COSTS</b>		
Current Expenditures	4	17,434,014
Computer Software Depreciation & Equipment Use	5	1,546
Space Use	7	38,214
Utilities	8	70,933
<b>TOTAL ALLOCABLE</b>		<b>17,544,707</b>
<b>REVENUE</b>		
Miscellaneous Revenue		26
		<b>26</b>
<b>NET ALLOCABLE</b>		<b>17,544,681</b>

**Allocation to Function**

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0064	Less: Unallocated Costs	Less: Program Reimbursement
Personnel Services	5,451,775	5,486,791	0	176,554
Employee Benefits	5,812,301	5,849,632	0	3,337,028
Unemployment Insurance	5,036,979	5,069,331	0	0
Civil Service Commission	201,869	203,165	0	64,586
Commuter Services	727,268	731,939	731,939	0
HRD Admin. Support - OCH	203,823	203,823	203,823	0
<b>TOTALS</b>	<b>17,434,014</b>	<b>17,544,681</b>	<b>935,762</b>	<b>3,578,168</b>

## Human Resources

## 2nd Allocation

Fund	Dept	Description	Amount
AAA	ANE	Architecture & Engineering	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	53,518
AAA	CAO/FAB	County Administrative Office	22,942
AAA	CCL	County Counsel	262,848
AAA	FMC	Facilities Management - Custodial	(25,866)
AAA	FMG	Facilities Management - Grounds	(3,136)
AAA	FMM	Facilities Management - Maintenance	5,882
AAA	HRD/UNI	Human Resources	47,808
AAA	PUR	Purchasing	2,457
AAA	RPR/RNT	Real Estate Services/Rent	0
AAA	SDD	IS - Systems Development	524,939
<b>TOTAL ALLOCABLE</b>			<b>891,391</b>

## Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.0517	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
5,310,237	282,044	282,044	No. of Emps. Served
2,512,604	300,695	300,695	No. of Emps. Covered
5,069,331	260,584	260,584	UI Costs
138,579	10,444	10,444	No. of CSC-covered emps.
0	37,625	0	Not Allocated
0	0	0	Not Allocated
<b>13,030,751</b>	<b>891,391</b>	<b>853,767</b>	

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

Fund	Dept		Civil Service Comm		Employee Benefits	
			No. of CSC- covered emps.	Base: Allocation: Base x 8.6524	No. of Emps. Covered	Base: Allocation: Base x 131.6798
<b>Central Support Service Units</b>						
AAA	ANE	Architecture & Engineering	16	135	16	2,057
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	268	2,315	273	35,929
AAA	CAO/FAB	County Administrative Office	26	222	27	3,536
AAA	CCL	County Counsel	77	667	84	11,082
AAA	FMC	Facilities Management - Custodial	41	358	42	5,471
AAA	FMG	Facilities Management - Grounds	10	83	10	1,268
AAA	FMM	Facilities Management - Maintenance	56	487	56	7,419
AAA	HRD/UNI	Human Resources	102	880	102	13,385
AAA	PUR	Purchasing	15	131	15	1,991
AAA	RPR/RNT	Real Estate Services/Rent	23	202	23	3,075
AAA	SDD	IS - Systems Development	90	778	90	11,846
<b>Operating Units</b>						
<b>Internal Service Funds</b>						
IAG	PUR	Printing Services	16	137	16	2,091
IAJ	(various)	IS - Computer Operations	126	1,090	127	16,718
IAM	(various)	Telecommunication Services	89	770	89	11,716
IAV	PUR	Surplus Property & Storage Operations	2	17	2	263
IAY	PUR	Mail/Courier Services	25	217	25	3,303
IBA	VHS	Fleet Management - Motor Pool	3	24	3	370
IBP	RMG	Risk Management (all funds)	58	500	58	7,607
ICB	VHS	Fleet Management - Garage	71	612	71	9,319
<b>Enterprise Funds</b>						
EAA	SWM	Solid Waste Management (all funds)	82	708	82	10,773
EAD	MCR	Arrowhead Regional Medical Center (all funds)	2,141	18,528	2,795	368,086
<b>General Fund Operating Units</b>						
AAA	APT	Airports Administration	22	191	22	2,913
AAA	ASR	Assessor/Recorder/County Clerk	207	1,788	207	27,313
AAA	AWM	Agriculture/Weights & Measures	61	524	63	8,235
AAA	BDF	Board of Supervisors (all districts)	5	43	46	6,038
AAA	CBD	Clerk of the Board	10	85	13	1,708

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

Personnel Svcs		Unemployment Ins		Credits	Total
Base:	Allocation:	Base:	Allocation:		
No. of Emps. Served	Base x 280.4739	UI Costs	Base x 1.1374		
16	4,381				6,573
273	76,527	53,048	60,338	83,716	91,394
27	7,531	5,850	6,654		17,942
84	23,605				35,354
42	11,654	7,515	8,548		26,031
10	2,701	3,534	4,020		8,072
56	15,802	23,716	26,975		50,683
102	28,510	4,425	5,033		47,808
15	4,241	5,850	6,654		13,017
23	6,549				9,826
90	25,231			51,992	(14,137)
16	4,454				6,682
127	35,609	16,420	18,677	120,536	(48,443)
89	24,954	6,337	7,208	45,024	(377)
2	561				842
25	7,034				10,554
3	788				1,182
58	16,203			72,448	(48,138)
71	19,849	5,602	6,372		36,152
82	22,946	7,062	8,033		42,459
2,795	784,011	369,502	420,282	622,300	968,607
22	6,204	7,199	8,188		17,497
207	58,176	33,043	37,584	61,392	63,469
63	17,541	1,505	1,712		28,012
46	12,860	37,350	42,483		61,424
13	3,638				5,431

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

Fund	Dept		Civil Service Comm		Employee Benefits	
			No. of CSC- covered emps.	Base: Allocation: Base x 8.6524	No. of Emps. Covered	Base: Allocation: Base x 131.6798
AAA	CCM	County Museum	24	206	32	4,205
AAA	CCP	Regional Parks	92	798	137	18,015
AAA	CCS	California Children's Services	144	1,247	144	18,978
AAA	CTN	CTC - Court Judicial Benefits				
AAA	DAT	District Attorney	462	3,996	462	60,877
AAA	DCS	Child Support Services	410	3,549	410	54,055
AAA	DPA	Human Services - Admin	3,897	33,715	4,352	573,165
AAA	EDF	Economic Development Function	32	283	34	4,436
AAA	EMC	PH - Indigent Ambulance				
AAA	FLP	Drug Court Programs				
AAA	GJY	Grand Jury				
AAA	HCC	Health Administration	2	14	2	217
AAA	IDC	Indigent Defense				
AAA	JPL	Capital Facilities Leases				
AAA	LIT	Litigation Proceeds and Uses				
AAA	LNJ	Law and Justice Group	1	9	1	132
AAA	LUS	Land Use Services Department	92	793	102	13,285
AAA	MLH	Behavioral Health	707	6,111	755	99,449
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	9	78	11	1,448
AAA	PBD	Public Defender	212	1,836	232	30,554
AAA	PGD	Public Guardian - Conservator	18	156	18	2,370
AAA	PHL	Public Health	636	5,502	650	85,581
AAA	PRB	Probation - Admin, Corr, & Det	1,005	8,693	1,011	133,022
AAA	ROV	Registrar of Voters	23	195	23	2,968
AAA	SCL	County Schools				
AAA	SHR	Sheriff/Coroner/Public Administrator	3,036	26,266	3,348	440,889
AAA	SVR	Surveyor	31	270	32	4,244
AAA	TRC	Trial Court Funding				
AAA	VAF	Veterans Affairs	18	156	18	2,370
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Fire Districts (summary)	14	119	31	4,077
(various)	(various)	Brd-Gov'd Special Districts (summary)	87	751	173	22,806
(various)	RGP/RPR	El Mirage Project				
AAF	OOA	Aging and Adult Services (all funds)	39	335	78	10,321
CJV	CIP	Capital Improvement Funds - All Funds				

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

Personnel Svcs		Unemployment Ins		Credits	Total
Base:	Allocation:	Base:	Allocation:		
No. of Emps. Served	Base x 280.4739	UI Costs	Base x 1.1374		
32	8,956	18,600	21,156		34,523
137	38,372	113,144	128,693		185,878
144	40,422	4,188	4,764		65,410
					0
462	129,666	17,287	19,663	24,315	189,887
410	115,135	30,363	34,536	155,810	51,463
4,352	1,220,824	554,571	630,786	1,128,464	1,330,027
34	9,449	35,797	40,717	24,315	30,570
					0
					0
					0
2	463				694
					0
					0
					0
1	280				421
102	28,297	92,249	104,927		147,302
755	211,822	111,459	126,777	381,500	62,659
11	3,085				4,612
232	65,078	48,232	54,860	24,315	128,013
18	5,049	4,300	4,891		12,465
650	182,286	180,486	205,290	162,100	316,559
1,011	283,332	197,826	225,013	254,323	395,736
23	6,322	33,179	37,739		47,224
					0
3,348	939,080	230,461	262,134	162,100	1,506,269
32	9,040	4,500	5,118		18,672
					0
18	5,049				7,575
31	8,683				12,880
173	48,575	611	695		72,827
					0
78	21,984	5,288	6,015		38,654
					0

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

Fund	Dept		Civil Service Comm		Employee Benefits	
			No. of CSC- covered emps.	Base: Allocation: Base x 8.6524	No. of Emps. Covered	Base: Allocation: Base x 131.6798
FPD	106	SBC Fire Protection District	537	4,646	950	125,101
RFZ	097	Flood Control District (all zones)	143	1,234	151	19,838
RHH	498	IHSS Public Authority			22	2,902
RRC	903	Children & Families First Commission			23	2,972
RSC	HPS	Preschool Services	61	530	662	87,198
SAA	TRA	Transportation (all funds)	293	2,534	324	42,614
SAC	JOB	Workforce Development (all funds)	88	766	100	13,152
SAP	CLB	County Library	240	2,078	240	31,623
SCJ	CAO	Courthouse Temp Construction				
SCM	CAO	Criminal Justice Temp Const				
SFH	CAO	Disaster Recovery Fund				
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	18	158	23	3,004
STD	905	Authority for the Handicapped				
<b>All Other</b>						
(various)	(various)	All Other			75	9,871
(various)	(various)	San Sevaine RDA (all funds)	4	37	4	568
(various)	(various)	Self-Gov'd Special Districts (summary)				
MPA	500	Mojave Desert AQMD (all funds)				
NFY	870	S A N B A G (all funds)			44	5,803
NGJ	875	Inland Library System (all funds)			2	263
NHY	890	L A F C O			5	658
NIA	900	Law Library				
PAB	RET	Board of Retirement - Admin	3	22	46	6,063
<b>Totals</b>			<b>16,020</b>	<b>138,579</b>	<b>19,084</b>	<b>2,512,604</b>

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

<b>Personnel Svcs</b>		<b>Unemployment Ins</b>		<b>Credits</b>	<b>Total</b>
Base:	Allocation:	Base:	Allocation:		
No. of Emps. Served	Base x 280.4739	UI Costs	Base x 1.1374		
950	266,461	1,497	1,702	226,317	171,594
151	42,253	23,384	26,598	89,155	768
		39,080	44,450		47,353
23	6,330	46,907	53,353		62,656
662	185,730	1,523,479	1,732,851	84,200	1,922,109
324	90,767	140,900	160,264		296,180
100	28,014	192,105	218,506		260,438
240	67,356	111,609	126,947		228,004
					0
					0
					0
23	6,398	3,150	3,583		13,142
					0
		87,542	99,573		109,443
4	1,209	11,250	12,796		14,610
					0
					0
					5,803
					263
					658
					0
46	12,913	5,428	6,174		25,172
<b>18,936</b>	<b>5,310,237</b>	<b>4,456,830</b>	<b>5,069,331</b>	<b>3,774,322</b>	<b>9,256,429</b>

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

Fund	Dept		Civil Service Comm		Employee Benefits	
			No. of CSC- covered emps.	Base x Allocation: 0.6829	No. of Emps. Covered	Base x Allocation: 16.3919
<b>Central Support Service Units</b>						
AAA	ANE	Architecture & Engineering				
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector				
AAA	CAO/FAB	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				
<b>Operating Units</b>						
<b>Internal Service Funds</b>						
IAG	PUR	Printing Services	16	11	16	260
IAJ	(various)	IS - Computer Operations	126	86	127	2,081
IAM	(various)	Telecommunication Services	89	61	89	1,458
IAV	PUR	Surplus Property & Storage Operations	2	1	2	33
IAY	PUR	Mail/Courier Services	25	17	25	411
IBA	VHS	Fleet Management - Motor Pool	3	2	3	46
IBP	RMG	Risk Management (all funds)	58	39	58	947
ICB	VHS	Fleet Management - Garage	71	48	71	1,160
<b>Enterprise Funds</b>						
EAA	SWM	Solid Waste Management (all funds)	82	56	82	1,341
EAD	MCR	Arrowhead Regional Medical Center (all funds)	2,141	1,462	2,795	45,821
<b>General Fund Operating Units</b>						
AAA	APT	Airports Administration	22	15	22	363
AAA	ASR	Assessor/Recorder/County Clerk	207	141	207	3,400
AAA	AWM	Agriculture/Weights & Measures	61	41	63	1,025
AAA	BDF	Board of Supervisors (all districts)	5	3	46	752
AAA	CBD	Clerk of the Board	10	7	13	213

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

Personnel Svcs		Unemployment Ins		Total	Total Allocation
Base:	Allocation:	Base:	Allocation:		
No. of Emps. Served	Base x 15.5003	UI Costs	Base x 0.0599		
				0	6,573
				0	91,394
				0	17,942
				0	35,354
				0	26,031
				0	8,072
				0	50,683
				0	47,808
				0	13,017
				0	9,826
				0	(14,137)
16	246			517	7,200
127	1,968	16,420	983	5,118	(43,324)
89	1,379	6,337	379	3,278	2,901
2	31			65	907
25	389			817	11,371
3	44			92	1,274
58	895			1,882	(46,256)
71	1,097	5,602	335	2,641	38,793
82	1,268	7,062	423	3,088	45,546
2,795	43,328	369,502	22,120	112,731	1,081,338
22	343	7,199	431	1,152	18,648
207	3,215	33,043	1,978	8,734	72,203
63	969	1,505	90	2,126	30,138
46	711	37,350	2,236	3,702	65,125
13	201			420	5,851

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

Fund	Dept		Civil Service Comm		Employee Benefits	
			No. of CSC-covered emps.	Base: Allocation: Base x 0.6829	No. of Empls. Covered	Base: Allocation: Base x 16.3919
AAA	CCM	County Museum	24	16	32	523
AAA	CCP	Regional Parks	92	63	137	2,243
AAA	CCS	California Children's Services	144	98	144	2,362
AAA	CTN	CTC - Court Judicial Benefits				
AAA	DAT	District Attorney	462	315	462	7,578
AAA	DCS	Child Support Services	410	280	410	6,729
AAA	DPA	Human Services - Admin	3,897	2,661	4,352	71,350
AAA	EDF	Economic Development Function	32	22	34	552
AAA	EMC	PH - Indigent Ambulance				
AAA	FLP	Drug Court Programs				
AAA	GJY	Grand Jury				
AAA	HCC	Health Administration	2	1	2	27
AAA	IDC	Indigent Defense				
AAA	JPL	Capital Facilities Leases				
AAA	LIT	Litigation Proceeds and Uses				
AAA	LNJ	Law and Justice Group	1	1	1	16
AAA	LUS	Land Use Services Department	92	63	102	1,654
AAA	MLH	Behavioral Health	707	482	755	12,380
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	9	6	11	180
AAA	PBD	Public Defender	212	145	232	3,803
AAA	PGD	Public Guardian - Conservator	18	12	18	295
AAA	PHL	Public Health	636	434	650	10,653
AAA	PRB	Probation - Admin, Corr, & Det	1,005	686	1,011	16,559
AAA	ROV	Registrar of Voters	23	15	23	369
AAA	SCL	County Schools				
AAA	SHR	Sheriff/Coroner/Public Administrator	3,036	2,073	3,348	54,883
AAA	SVR	Surveyor	31	21	32	528
AAA	TRC	Trial Court Funding				
AAA	VAF	Veterans Affairs	18	12	18	295
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Fire Districts (summary)	14	9	31	507
(various)	(various)	Brd-Gov'd Special Districts (summary)	87	59	173	2,839
(various)	RGP/RPR	El Mirage Project				
AAF	OOA	Aging and Adult Services (all funds)	39	26	78	1,285
CJV	CIP	Capital Improvement Funds - All Funds				

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

Personnel Svcs		Unemployment Ins		Total	Total Allocation
Base:	Allocation:	Base:	Allocation:		
No. of Emps. Served	Base x 15.5003	UI Costs	Base x 0.0599		
32	495	18,600	1,113	2,148	36,671
137	2,121	113,144	6,773	11,199	197,078
144	2,234	4,188	251	4,945	70,356
				0	0
462	7,166	17,287	1,035	16,094	205,981
410	6,363	30,363	1,818	15,190	66,653
4,352	67,468	554,571	33,199	174,678	1,504,705
34	522	35,797	2,143	3,240	33,810
				0	0
				0	0
				0	0
2	26			54	748
				0	0
				0	0
				0	0
1	16			33	453
102	1,564	92,249	5,522	8,803	156,104
755	11,706	111,459	6,672	31,241	93,900
11	171			357	4,969
232	3,597	48,232	2,887	10,432	138,446
18	279	4,300	257	844	13,309
650	10,074	180,486	10,805	31,966	348,525
1,011	15,658	197,826	11,843	44,746	440,483
23	349	33,179	1,986	2,720	49,944
				0	0
3,348	51,898	230,461	13,796	122,651	1,628,920
32	500	4,500	269	1,319	19,991
				0	0
18	279			586	8,161
31	480			997	13,877
173	2,684	611	37	5,619	78,447
				0	0
78	1,215	5,288	317	2,843	41,497
				0	0

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

Fund	Dept		Civil Service Comm		Employee Benefits	
			No. of CSC-covered emps.	Base x 0.6829	No. of Emps. Covered	Base x 16.3919
FPD	106	SBC Fire Protection District	537	367	950	15,573
RFZ	097	Flood Control District (all zones)	143	97	151	2,469
RHH	498	IHSS Public Authority			22	361
RRC	903	Children & Families First Commission			23	370
RSC	HPS	Preschool Services	61	42	662	10,855
SAA	TRA	Transportation (all funds)	293	200	324	5,305
SAC	JOB	Workforce Development (all funds)	88	60	100	1,637
SAP	CLB	County Library	240	164	240	3,937
SCJ	CAO	Courthouse Temp Construction				
SCM	CAO	Criminal Justice Temp Const				
SFH	CAO	Disaster Recovery Fund				
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	18	12	23	374
STD	905	Authority for the Handicapped				
<b>All Other</b>						
(various)	(various)	All Other			75	1,229
(various)	(various)	San Sevaine RDA (all funds)	4	3	4	71
(various)	(various)	Self-Gov'd Special Districts (summary)				
MPA	500	Mojave Desert AQMD (all funds)				
NFY	870	S A N B A G (all funds)			44	722
NGJ	875	Inland Library System (all funds)			2	33
NHY	890	L A F C O			5	82
NIA	900	Law Library				
PAB	RET	Board of Retirement - Admin	3	2	46	755
<b>Totals</b>			<b>15,296</b>	<b>10,444</b>	<b>18,346</b>	<b>300,695</b>

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

<b>Personnel Svcs</b>		<b>Unemployment Ins</b>			
Base:	Allocation:	Base:	Allocation:		
No. of Emps. Served	Base x 15.5003	UI Costs	Base x 0.0599	<b>Total</b>	<b>Total Allocation</b>
950	14,726	1,497	90	30,755	202,349
151	2,335	23,384	1,400	6,302	7,069
		39,080	2,339	2,701	50,053
23	350	46,907	2,808	3,528	66,184
662	10,264	1,523,479	91,203	112,363	2,034,473
324	5,016	140,900	8,435	18,956	315,136
100	1,548	192,105	11,500	14,746	275,184
240	3,722	111,609	6,681	14,504	242,508
				0	0
				0	0
				0	0
23	354	3,150	189	929	14,071
				0	0
		87,542	5,241	6,469	115,913
4	67	11,250	673	814	15,424
				0	0
				0	0
				722	6,526
				33	296
				82	740
				0	0
46	714	5,428	325	1,795	26,967
<b>18,198</b>	<b>282,044</b>	<b>4,352,892</b>	<b>260,584</b>	<b>853,767</b>	<b>10,110,195</b>



# **PURCHASING**

## **AAA PUR**

### **STATEMENT OF FUNCTION**

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

### **DESCRIPTION OF COSTS**

The costs allocated include:

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

Miscellaneous revenue, if any, is deducted from the above costs to determine the Net Allocable amount.

The allowable costs are allocated to all benefiting entities based on the total number of purchase requisitions and resulting purchase orders processed for each entity.

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

**Purchasing****1st Allocation**

<b>Details</b>	<b>Source Section</b>	<b>Amount</b>
<b>COSTS</b>		
Current Expenditures	4	1,506,872
Computer Software Depreciation & Equipment Use	5	1,819
Space Use	7	10,988
Utilities	8	14,854
<b>TOTAL ALLOCABLE</b>		<b>1,534,533</b>
<b>REVENUE</b>		
Miscellaneous Revenue		21
		<b>21</b>
<b>NET ALLOCABLE</b>		<b>1,534,513</b>

**Allocation to Function**

<b>Function</b>	<b>Actual Expenditures</b>	<b>Dist. of 1st Alloc. to Function 1.0183</b>	<b>Less: Unallocated Costs</b>	<b>Less: Program Reimbursement</b>
Purchasing Services	1,506,872	1,534,513	0	712,902
<b>TOTALS</b>	<b>1,506,872</b>	<b>1,534,513</b>	<b>0</b>	<b>712,902</b>

**Purchasing****2nd Allocation**

<b>Fund</b>	<b>Dept</b>	<b>Description</b>	<b>Amount</b>
AAA	ANE	Architecture & Engineering	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	49,959
AAA	CAO/FAB	County Administrative Office	3,413
AAA	CCL	County Counsel	52,767
AAA	FMC	Facilities Management - Custodial	(4,470)
AAA	FMG	Facilities Management - Grounds	(596)
AAA	FMM	Facilities Management - Maintenance	903
AAA	HRD/UNI	Human Resources	13,017
AAA	PUR	Purchasing	2,457
AAA	RPR/RNT	Real Estate Services/Rent	0
AAA	SDD	IS - Systems Development	109,354
<b>TOTAL ALLOCABLE</b>			<b>226,803</b>

**Allocation to Function**

<b>Allowed 1st Allocation</b>	<b>Dist. of 2nd Alloc. to Function 0.1505</b>	<b>Allowed 2nd Allocation</b>	<b>Base Used In Allocating to Benefiting Budget Units</b>
821,611	226,803	226,803	No.of Purch.Trans.
<b>821,611</b>	<b>226,803</b>	<b>226,803</b>	

## Purchasing AAA-PUR (1st Allocation)

		<b>Purchasing Services</b>			
		Base: Allocation:			
Fund	Dept	No.of Purch.Trans	Base x 61.4243	Credits	Total
<b>Central Support Service Units</b>					
AAA	ANE	Architecture & Engineering	6	369	369
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	412	25,307	25,307
AAA	CAO/FAB	County Administrative Office	54	3,317	3,317
AAA	CCL	County Counsel	282	17,322	17,322
AAA	FMC	Facilities Management - Custodial	7	412	412
AAA	FMG	Facilities Management - Grounds	26	1,617	1,617
AAA	FMM	Facilities Management - Maintenance	85	5,219	5,219
AAA	HRD/UNI	Human Resources	40	2,457	2,457
AAA	PUR	Purchasing	40	2,457	2,457
AAA	RPR/RNT	Real Estate Services/Rent	6	369	369
AAA	SDD	IS - Systems Development	40	2,457	2,457
<b>Operating Units</b>					
<b>Internal Service Funds</b>					
IAG	PUR	Printing Services	38	2,334	2,334
IAJ	(various)	IS - Computer Operations	578	35,503	35,503
IAM	(various)	Telecommunication Services	592	36,363	36,363
IAV	PUR	Surplus Property & Storage Operations	16	983	983
IAY	PUR	Mail/Courier Services	16	983	983
IBA	VHS	Fleet Management - Motor Pool	158	9,705	9,705
IBP	RMG	Risk Management (all funds)	118	7,248	7,248
ICB	VHS	Fleet Management - Garage	86	5,282	5,282
<b>Enterprise Funds</b>					
EAA	SWM	Solid Waste Management (all funds)	140	8,599	8,599
EAD	MCR	Arrowhead Regional Medical Center (all funds)	1,378	84,643	84,643
<b>General Fund Operating Units</b>					
AAA	APT	Airports Administration	90	5,528	5,528
AAA	ASR	Assessor/Recorder/County Clerk	292	17,936	17,936
AAA	AWM	Agriculture/Weights & Measures	14	860	860
AAA	BDF	Board of Supervisors (all districts)			0
AAA	CBD	Clerk of the Board			0

## Purchasing AAA-PUR (1st Allocation)

		<b>Purchasing Services</b>			
		Base: Allocation:			
<b>Fund</b>	<b>Dept</b>	No.of Purch.Trans	Base x 61.4243	<b>Credits</b>	<b>Total</b>
AAA	CCM	County Museum	8	491	491
AAA	CCP	Regional Parks	310	19,042	19,042
AAA	CCS	California Children's Services	6	369	369
AAA	CTN	CTC - Court Judicial Benefits			0
AAA	DAT	District Attorney	84	5,160	5,160
AAA	DCS	Child Support Services	180	11,056	11,056
AAA	DPA	Human Services - Admin	902	55,405	55,405
AAA	EDF	Economic Development Function	444	27,272	27,272
AAA	EMC	PH - Indigent Ambulance			0
AAA	FLP	Drug Court Programs			0
AAA	GJY	Grand Jury			0
AAA	HCC	Health Administration			0
AAA	IDC	Indigent Defense	24	1,474	1,474
AAA	JPL	Capital Facilities Leases	26	1,597	1,597
AAA	LIT	Litigation Proceeds and Uses	10	614	614
AAA	LNJ	Law and Justice Group			0
AAA	LUS	Land Use Services Department	182	11,179	11,179
AAA	MLH	Behavioral Health	404	24,815	24,815
AAA	OCH	HR - Ctr for Emp Hlth & Wellness			0
AAA	PBD	Public Defender	80	4,914	4,914
AAA	PGD	Public Guardian - Conservator			0
AAA	PHL	Public Health	540	33,169	33,169
AAA	PRB	Probation - Admin, Corr, & Det	312	19,164	19,164
AAA	ROV	Registrar of Voters	132	8,108	8,108
AAA	SCL	County Schools			0
AAA	SHR	Sheriff/Coroner/Public Administrator	1,990	122,234	122,234
AAA	SVR	Surveyor			0
AAA	TRC	Trial Court Funding			0
AAA	VAF	Veterans Affairs	16	983	983
<b>Other Operating Units</b>					
(various)	(various)	Brd-Gov'd Fire Districts (summary)	90	5,528	5,528
(various)	(various)	Brd-Gov'd Special Districts (summary)	392	24,078	24,078
(various)	RGP/RPR	El Mirage Project			0
AAF	OOA	Aging and Adult Services (all funds)	4	246	246
CJV	CIP	Capital Improvement Funds - All Funds	442	27,150	27,150

## Purchasing AAA-PUR (1st Allocation)

		<b>Purchasing Services</b>			
<b>Fund</b>	<b>Dept</b>		Base:	Allocation:	
			No.of	Base x	
			Purch.Trans	61.4243	<b>Credits</b>
					<b>Total</b>
FPD	106	SBC Fire Protection District	366	22,481	22,481
RFZ	097	Flood Control District (all zones)	500	30,712	30,712
RHH	498	IHSS Public Authority			0
RRC	903	Children & Families First Commission			0
RSC	HPS	Preschool Services	166	10,196	10,196
SAA	TRA	Transportation (all funds)	470	28,869	28,869
SAC	JOB	Workforce Development (all funds)	472	28,992	28,992
SAP	CLB	County Library	136	8,354	8,354
SCJ	CAO	Courthouse Temp Construction			0
SCM	CAO	Criminal Justice Temp Const			0
SFH	CAO	Disaster Recovery Fund			0
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	88	5,405	5,405
STD	905	Authority for the Handicapped			0
<b>All Other</b>					
(various)	(various)	All Other	36	2,211	2,211
(various)	(various)	San Sevaine RDA (all funds)	44	2,703	2,703
(various)	(various)	Self-Gov'd Special Districts (summary)	6	369	369
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
<b>Totals</b>			<b>13,376</b>	<b>821,611</b>	<b>821,611</b>

## Purchasing AAA-PUR (2nd Allocation)

		<b>Purchasing Services</b>				
		Base:	Allocation:			
<b>Fund</b>	<b>Dept</b>	No.of Purch.Trans.	Base x 18.3230	<b>Total</b>	<b>Total Allocation</b>	
<b>Central Support Service Units</b>						
AAA	ANE	Architecture & Engineering		0	369	
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector		0	25,307	
AAA	CAO/FAB	County Administrative Office		0	3,317	
AAA	CCL	County Counsel		0	17,322	
AAA	FMC	Facilities Management - Custodial		0	412	
AAA	FMG	Facilities Management - Grounds		0	1,617	
AAA	FMM	Facilities Management - Maintenance		0	5,219	
AAA	HRD/UNI	Human Resources		0	2,457	
AAA	PUR	Purchasing		0	2,457	
AAA	RPR/RNT	Real Estate Services/Rent		0	369	
AAA	SDD	IS - Systems Development		0	2,457	
<b>Operating Units</b>						
<b>Internal Service Funds</b>						
IAG	PUR	Printing Services	38	696	696	3,030
IAJ	(various)	IS - Computer Operations	578	10,591	10,591	46,094
IAM	(various)	Telecommunication Services	592	10,847	10,847	47,210
IAV	PUR	Surplus Property & Storage Operations	16	293	293	1,276
IAY	PUR	Mail/Courier Services	16	293	293	1,276
IBA	VHS	Fleet Management - Motor Pool	158	2,895	2,895	12,600
IBP	RMG	Risk Management (all funds)	118	2,162	2,162	9,410
ICB	VHS	Fleet Management - Garage	86	1,576	1,576	6,858
<b>Enterprise Funds</b>						
EAA	SWM	Solid Waste Management (all funds)	140	2,565	2,565	11,165
EAD	MCR	Arrowhead Regional Medical Center (all funds)	1,378	25,249	25,249	109,892
<b>General Fund Operating Units</b>						
AAA	APT	Airports Administration	90	1,649	1,649	7,177
AAA	ASR	Assessor/Recorder/County Clerk	292	5,350	5,350	23,286
AAA	AWM	Agriculture/Weights & Measures	14	257	257	1,116
AAA	BDF	Board of Supervisors (all districts)			0	0
AAA	CBD	Clerk of the Board			0	0

## Purchasing AAA-PUR (2nd Allocation)

		<b>Purchasing Services</b>				
		Base: Allocation:				
<b>Fund</b>	<b>Dept</b>	No.of Purch.Trans.	Base x 18.3230	<b>Total</b>	<b>Total Allocation</b>	
AAA	CCM	County Museum	8	147	147	638
AAA	CCP	Regional Parks	310	5,680	5,680	24,722
AAA	CCS	California Children's Services	6	110	110	478
AAA	CTN	CTC - Court Judicial Benefits			0	0
AAA	DAT	District Attorney	84	1,539	1,539	6,699
AAA	DCS	Child Support Services	180	3,298	3,298	14,355
AAA	DPA	Human Services - Admin	902	16,527	16,527	71,932
AAA	EDF	Economic Development Function	444	8,135	8,135	35,408
AAA	EMC	PH - Indigent Ambulance			0	0
AAA	FLP	Drug Court Programs			0	0
AAA	GJY	Grand Jury			0	0
AAA	HCC	Health Administration			0	0
AAA	IDC	Indigent Defense	24	440	440	1,914
AAA	JPL	Capital Facilities Leases	26	476	476	2,073
AAA	LIT	Litigation Proceeds and Uses	10	183	183	797
AAA	LNJ	Law and Justice Group			0	0
AAA	LUS	Land Use Services Department	182	3,335	3,335	14,514
AAA	MLH	Behavioral Health	404	7,403	7,403	32,218
AAA	OCH	HR - Ctr for Emp Hlth & Wellness			0	0
AAA	PBD	Public Defender	80	1,466	1,466	6,380
AAA	PGD	Public Guardian - Conservator			0	0
AAA	PHL	Public Health	540	9,894	9,894	43,064
AAA	PRB	Probation - Admin, Corr, & Det	312	5,717	5,717	24,881
AAA	ROV	Registrar of Voters	132	2,419	2,419	10,527
AAA	SCL	County Schools			0	0
AAA	SHR	Sheriff/Coroner/Public Administrator	1,990	36,463	36,463	158,697
AAA	SVR	Surveyor			0	0
AAA	TRC	Trial Court Funding			0	0
AAA	VAF	Veterans Affairs	16	293	293	1,276
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Fire Districts (summary)	90	1,649	1,649	7,177
(various)	(various)	Brd-Gov'd Special Districts (summary)	392	7,183	7,183	31,261
(various)	RGP/RPR	El Mirage Project			0	0
AAF	OOA	Aging and Adult Services (all funds)	4	73	73	319
CJV	CIP	Capital Improvement Funds - All Funds	442	8,099	8,099	35,248

## Purchasing AAA-PUR (2nd Allocation)

<b>Purchasing Services</b>						
Base: Allocation:						
<b>Fund</b>	<b>Dept</b>		<b>No.of Purch.Trans.</b>	<b>Base x 18.3230</b>	<b>Total</b>	<b>Total Allocation</b>
FPD	106	SBC Fire Protection District	366	6,706	6,706	29,188
RFZ	097	Flood Control District (all zones)	500	9,162	9,162	39,874
RHH	498	IHSS Public Authority			0	0
RRC	903	Children & Families First Commission			0	0
RSC	HPS	Preschool Services	166	3,042	3,042	13,238
SAA	TRA	Transportation (all funds)	470	8,612	8,612	37,481
SAC	JOB	Workforce Development (all funds)	472	8,648	8,648	37,641
SAP	CLB	County Library	136	2,492	2,492	10,846
SCJ	CAO	Courthouse Temp Construction			0	0
SCM	CAO	Criminal Justice Temp Const			0	0
SFH	CAO	Disaster Recovery Fund			0	0
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	88	1,612	1,612	7,018
STD	905	Authority for the Handicapped			0	0
<b>All Other</b>						
(various)	(various)	All Other	36	660	660	2,871
(various)	(various)	San Sevaine RDA (all funds)	44	806	806	3,509
(various)	(various)	Self-Gov'd Special Districts (summary)	6	110	110	478
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
<b>Totals</b>			<b>12,378</b>	<b>226,803</b>	<b>226,803</b>	<b>1,048,413</b>



# REAL ESTATE SERVICES

## AAA RPR/RNT

### STATEMENT OF FUNCTION

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

### DESCRIPTION OF COSTS

The costs allocated include:

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

Miscellaneous revenue, if any, is deducted from the above costs to determine the Net Allocable amount.

The allowable costs are allocated to all benefiting entities based on job costs. Real Estate Services job costs are charged to specific job numbers, and then to the benefiting entities.

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

## Real Estate Services/Rent

**1st Allocation**

Details	Source Section	Amount
<b>COSTS</b>		
Current Expenditures	4	2,431,316
Space Use	7	27,901
Utilities	8	23,950
<b>TOTAL ALLOCABLE</b>		<b>2,483,167</b>
<b>REVENUE</b>		
Miscellaneous Revenue		31
		<b>31</b>
<b>NET ALLOCABLE</b>		<b>2,483,136</b>

**Allocation to Function**

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0213	Less: Unallocated Costs	Less: Program Reimbursement
Real Estate Services	2,431,316	2,483,136	0	1,183,970
<b>TOTALS</b>	<b>2,431,316</b>	<b>2,483,136</b>	<b>0</b>	<b>1,183,970</b>

## Real Estate Services/Rent

**2nd Allocation**

<b>Fund</b>	<b>Dept</b>	<b>Description</b>	<b>Amount</b>
AAA	ANE	Architecture & Engineering	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	28,653
AAA	CAO/FAB	County Administrative Office	5,270
AAA	CCL	County Counsel	36,539
AAA	FMC	Facilities Management - Custodial	(5,486)
AAA	FMG	Facilities Management - Grounds	(694)
AAA	FMM	Facilities Management - Maintenance	564
AAA	HRD/UNI	Human Resources	9,826
AAA	PUR	Purchasing	369
AAA	RPR/RNT	Real Estate Services/Rent	18,320
AAA	SDD	IS - Systems Development	10,782
<b>TOTAL ALLOCABLE</b>			<b>104,142</b>

**Allocation to Function**

<b>Allowed 1st Allocation</b>	<b>Dist. of 2nd Alloc. to Function 0.0428</b>	<b>Allowed 2nd Allocation</b>	<b>Base Used In Allocating to Benefiting Budget Units</b>
1,299,166	104,142	104,142	Job Costs
<b>1,299,166</b>	<b>104,142</b>	<b>104,142</b>	

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

		<b>Real Estate Services</b>				
		Base:	Allocation:			
<b>Fund</b>	<b>Dept</b>	Job Costs	Base x 0.9397	<b>Credits</b>	<b>Total</b>	
<b>Central Support Service Units</b>						
AAA	ANE	Architecture & Engineering			0	
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector			0	
AAA	CAO/FAB	County Administrative Office	23,206	21,807	15,826	5,981
AAA	CCL	County Counsel	1,620	1,522	1,620	(98)
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	19,496	18,320		18,320
AAA	SDD	IS - Systems Development				0
<b>Operating Units</b>						
<b>Internal Service Funds</b>						
IAG	PUR	Printing Services				0
IAJ	(various)	IS - Computer Operations				0
IAM	(various)	Telecommunication Services	37,084	34,849	37,837	(2,988)
IAV	PUR	Surplus Property & Storage Operations				0
IAY	PUR	Mail/Courier Services				0
IBA	VHS	Fleet Management - Motor Pool				0
IBP	RMG	Risk Management (all funds)				0
ICB	VHS	Fleet Management - Garage				0
<b>Enterprise Funds</b>						
EAA	SWM	Solid Waste Management (all funds)	4,490	4,219	3,669	550
EAD	MCR	Arrowhead Regional Medical Center (all funds)	6,888	6,473	6,960	(487)
<b>General Fund Operating Units</b>						
AAA	APT	Airports Administration	191,428	179,891	190,149	(10,258)
AAA	ASR	Assessor/Recorder/County Clerk	3,506	3,294	4,116	(822)
AAA	AWM	Agriculture/Weights & Measures	164	154		154
AAA	BDF	Board of Supervisors (all districts)	2,480	2,331	779	1,552
AAA	CBD	Clerk of the Board				0

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

		Real Estate Services				
		Base:	Allocation:			
Fund	Dept	Job Costs	Base x 0.9397	Credits	Total	
AAA	CCM	County Museum	3,321	3,121	1,384	1,737
AAA	CCP	Regional Parks	4,961	4,662	4,981	(319)
AAA	CCS	California Children's Services				0
AAA	CTN	CTC - Court Judicial Benefits				0
AAA	DAT	District Attorney				0
AAA	DCS	Child Support Services	10,783	10,133	2,245	7,888
AAA	DPA	Human Services - Admin	90,569	85,110	4,418	80,692
AAA	EDF	Economic Development Function	6,520	6,126	6,289	(163)
AAA	EMC	PH - Indigent Ambulance				0
AAA	FLP	Drug Court Programs				0
AAA	GJY	Grand Jury				0
AAA	HCC	Health Administration	1,394	1,310	164	1,146
AAA	IDC	Indigent Defense				0
AAA	JPL	Capital Facilities Leases				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	7,708	7,243	1,003	6,240
AAA	OCH	HR - Ctr for Emp Hlth & Wellness				0
AAA	PBD	Public Defender	512	482	108	374
AAA	PGD	Public Guardian - Conservator				0
AAA	PHL	Public Health	15,416	14,487	16,195	(1,708)
AAA	PRB	Probation - Admin, Corr, & Det	574	539		539
AAA	ROV	Registrar of Voters				0
AAA	SCL	County Schools				0
AAA	SHR	Sheriff/Coroner/Public Administrator	22,161	20,825	21,327	(502)
AAA	SVR	Surveyor			(7,632)	7,632
AAA	TRC	Trial Court Funding				0
AAA	VAF	Veterans Affairs				0
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Fire Districts (summary)			4,027	(4,027)
(various)	(various)	Brd-Gov'd Special Districts (summary)	59,634	56,040	54,813	1,227
(various)	RGP/RPR	El Mirage Project	39,565	37,180	36,970	210
AAF	OOA	Aging and Adult Services (all funds)				0
CJV	CIP	Capital Improvement Funds - All Funds	5,658	5,317	5,067	250

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

		Real Estate Services				
		Base:	Allocation:			
Fund	Dept	Job Costs	Base x 0.9397	Credits	Total	
FPD	106	SBC Fire Protection District	16,707	15,700	8,015	7,685
RFZ	097	Flood Control District (all zones)	137,228	128,956	147,976	(19,020)
RHH	498	IHSS Public Authority				0
RRC	903	Children & Families First Commission	4,366	4,103	4,175	(72)
RSC	HPS	Preschool Services	19,106	17,954	20,750	(2,796)
SAA	TRA	Transportation (all funds)	443,148	416,438	431,692	(15,254)
SAC	JOB	Workforce Development (all funds)	12,792	12,021	3,219	8,802
SAP	CLB	County Library	10,188	9,574	10,396	(822)
SCJ	CAO	Courthouse Temp Construction				0
SCM	CAO	Criminal Justice Temp Const				0
SFH	CAO	Disaster Recovery Fund				0
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)			2,678	(2,678)
STD	905	Authority for the Handicapped				0
<b>All Other</b>						
(various)	(various)	All Other	117,137	110,077	134,797	(24,720)
(various)	(various)	San Sevaine RDA (all funds)	41	39		39
(various)	(various)	Self-Gov'd Special Districts (summary)	144	135	75	60
MPA	500	Mojave Desert AQMD (all funds)				0
NFY	870	S A N B A G (all funds)	62,500	58,733	84,684	(25,951)
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
<b>Totals</b>			<b>1,382,495</b>	<b>1,299,166</b>	<b>1,260,772</b>	<b>38,394</b>

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

		Real Estate Services				
		Base:	Allocation:			
Fund	Dept	Job Costs	Base x	0.0778	Total	Total Allocation
<b>Central Support Service Units</b>						
AAA	ANE	Architecture & Engineering			0	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector			0	0
AAA	CAO/FAB	County Administrative Office			0	5,981
AAA	CCL	County Counsel			0	(98)
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	18,320
AAA	SDD	IS - Systems Development			0	0
<b>Operating Units</b>						
<b>Internal Service Funds</b>						
IAG	PUR	Printing Services			0	0
IAJ	(various)	IS - Computer Operations			0	0
IAM	(various)	Telecommunication Services	37,084	2,886	2,886	(102)
IAV	PUR	Surplus Property & Storage Operations			0	0
IAY	PUR	Mail/Courier Services			0	0
IBA	VHS	Fleet Management - Motor Pool			0	0
IBP	RMG	Risk Management (all funds)			0	0
ICB	VHS	Fleet Management - Garage			0	0
<b>Enterprise Funds</b>						
EAA	SWM	Solid Waste Management (all funds)	4,490	349	349	899
EAD	MCR	Arrowhead Regional Medical Center (all funds)	6,888	536	536	49
<b>General Fund Operating Units</b>						
AAA	APT	Airports Administration	191,428	14,898	14,898	4,640
AAA	ASR	Assessor/Recorder/County Clerk	3,506	273	273	(549)
AAA	AWM	Agriculture/Weights & Measures	164	13	13	167
AAA	BDF	Board of Supervisors (all districts)	2,480	193	193	1,745
AAA	CBD	Clerk of the Board			0	0

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

		<b>Real Estate Services</b>				
		Base: Allocation:				
<b>Fund</b>	<b>Dept</b>	<b>Job Costs</b>	<b>Base x 0.0778</b>	<b>Total</b>	<b>Total Allocation</b>	
AAA	CCM	County Museum	3,321	258	258	1,995
AAA	CCP	Regional Parks	4,961	386	386	67
AAA	CCS	California Children's Services			0	0
AAA	CTN	CTC - Court Judicial Benefits			0	0
AAA	DAT	District Attorney			0	0
AAA	DCS	Child Support Services	10,783	839	839	8,727
AAA	DPA	Human Services - Admin	90,569	7,048	7,048	87,740
AAA	EDF	Economic Development Function	6,520	507	507	344
AAA	EMC	PH - Indigent Ambulance			0	0
AAA	FLP	Drug Court Programs			0	0
AAA	GJY	Grand Jury			0	0
AAA	HCC	Health Administration	1,394	108	108	1,254
AAA	IDC	Indigent Defense			0	0
AAA	JPL	Capital Facilities Leases			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	7,708	600	600	6,840
AAA	OCH	HR - Ctr for Emp Hlth & Wellness			0	0
AAA	PBD	Public Defender	512	40	40	413
AAA	PGD	Public Guardian - Conservator			0	0
AAA	PHL	Public Health	15,416	1,200	1,200	(508)
AAA	PRB	Probation - Admin, Corr, & Det	574	45	45	584
AAA	ROV	Registrar of Voters			0	0
AAA	SCL	County Schools			0	0
AAA	SHR	Sheriff/Coroner/Public Administrator	22,161	1,725	1,725	1,222
AAA	SVR	Surveyor			0	7,632
AAA	TRC	Trial Court Funding			0	0
AAA	VAF	Veterans Affairs			0	0
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Fire Districts (summary)			0	(4,027)
(various)	(various)	Brd-Gov'd Special Districts (summary)	59,634	4,641	4,641	5,868
(various)	RGP/RPR	El Mirage Project	39,565	3,079	3,079	3,289
AAF	OOA	Aging and Adult Services (all funds)			0	0
CJV	CIP	Capital Improvement Funds - All Funds	5,658	440	440	690

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

		<b>Real Estate Services</b>				
		Base: Allocation:				
Fund	Dept	Job Costs	Base x 0.0778	Total	Total Allocation	
FPD	106	SBC Fire Protection District	16,707	1,300	1,300	8,986
RFZ	097	Flood Control District (all zones)	137,228	10,680	10,680	(8,341)
RHH	498	IHSS Public Authority			0	0
RRC	903	Children & Families First Commission	4,366	340	340	268
RSC	HPS	Preschool Services	19,106	1,487	1,487	(1,309)
SAA	TRA	Transportation (all funds)	443,148	34,488	34,488	19,234
SAC	JOB	Workforce Development (all funds)	12,792	996	996	9,797
SAP	CLB	County Library	10,188	793	793	(29)
SCJ	CAO	Courthouse Temp Construction			0	0
SCM	CAO	Criminal Justice Temp Const			0	0
SFH	CAO	Disaster Recovery Fund			0	0
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)			0	(2,678)
STD	905	Authority for the Handicapped			0	0
<b>All Other</b>						
(various)	(various)	All Other	117,137	9,116	9,116	(15,604)
(various)	(various)	San Sevaine RDA (all funds)	41	3	3	42
(various)	(various)	Self-Gov'd Special Districts (summary)	144	11	11	71
MPA	500	Mojave Desert AQMD (all funds)			0	0
NFY	870	S A N B A G (all funds)	62,500	4,864	4,864	(21,087)
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
		<b>Totals</b>	<b>1,338,173</b>	<b>104,142</b>	<b>104,142</b>	<b>142,536</b>



# INFORMATION SERVICES - SYSTEMS DEVELOPMENT

## AAA SDD

### STATEMENT OF FUNCTION

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

### DESCRIPTION OF COSTS

The costs allocated include:

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

Miscellaneous revenue, if any, is deducted from the above costs to determine the Net Allocable amount.

The allowable costs are distributed to Systems Development functions based on each function's actual costs. The function's costs are then allocated to benefiting entities as follows:

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

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

## IS - Systems Development

**1st Allocation**

Details	Source Section	Amount
<b>COSTS</b>		
Current Expenditures	4	15,142,005
Computer Software Depreciation & Equipment Use	5	11,467
Space Use	7	3,402
Utilities	8	8,853
<b>TOTAL ALLOCABLE</b>		<b>15,165,727</b>
<b>NET ALLOCABLE</b>		<b>15,165,727</b>

**Allocation to Function**

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0016	Less: Unallocated Costs	Less: Program Reimbursement
GIS Services	473,071	473,820	0	0
Countywide Technology	1,677,912	1,680,570	425,707	6,335
GIS Services -direct charges	164,711	164,711	0	0
Systems Development Services	12,826,311	12,846,626	0	67,982
<b>TOTALS</b>	<b>15,142,005</b>	<b>15,165,727</b>	<b>425,707</b>	<b>74,317</b>

## IS - Systems Development

**2nd Allocation**

<b>Fund</b>	<b>Dept</b>	<b>Description</b>	<b>Amount</b>
AAA	ANE	Architecture & Engineering	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	18,864
AAA	CAO/FAB	County Administrative Office	20,304
AAA	CCL	County Counsel	36,864
AAA	FMC	Facilities Management - Custodial	(6,263)
AAA	FMG	Facilities Management - Grounds	0
AAA	FMM	Facilities Management - Maintenance	3,218
AAA	HRD/UNI	Human Resources	(14,137)
AAA	PUR	Purchasing	2,457
AAA	RPR/RNT	Real Estate Services/Rent	0
AAA	SDD	IS - Systems Development	2,604,586
<b>TOTAL ALLOCABLE</b>			<b>2,665,892</b>

**Allocation to Function**

<b>Allowed 1st Allocation</b>	<b>Dist. of 2nd Alloc. to Function 0.1761</b>	<b>Allowed 2nd Allocation</b>	<b>Base Used In Allocating to Benefiting Budget Units</b>
473,820	83,289	83,289	GIS Actual Hours
1,248,528	295,412	295,412	No. of Emps. Covered
164,711	28,999	28,999	Direct Charge
12,778,645	2,258,192	2,258,192	SDD Actual Hours
<b>14,665,703</b>	<b>2,665,892</b>	<b>2,665,892</b>	

## Systems Development AAA-SDD (1st Allocation)

Fund	Dept		GIS Services		Countywide Tech	
			Base: GIS Actual Hours	Allocation: Base x 123.1982	Base: No. of Emps. Covered	Allocation: Base x 65.4325
<b>Central Support Service Units</b>						
AAA	ANE	Architecture & Engineering			16	1,022
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector			273	17,853
AAA	CAO/FAB	County Administrative Office			27	1,757
AAA	CCL	County Counsel			84	5,507
AAA	FMC	Facilities Management - Custodial	271	33,351	42	2,719
AAA	FMG	Facilities Management - Grounds	128	15,798	10	630
AAA	FMM	Facilities Management - Maintenance	378	46,515	56	3,686
AAA	HRD/UNI	Human Resources	16	1,971	102	6,651
AAA	PUR	Purchasing			15	989
AAA	RPR/RNT	Real Estate Services/Rent	200	24,701	23	1,528
AAA	SDD	IS - Systems Development			90	5,886
<b>Operating Units</b>						
<b>Internal Service Funds</b>						
IAG	PUR	Printing Services			16	1,039
IAJ	(various)	IS - Computer Operations	520	64,063	127	8,307
IAM	(various)	Telecommunication Services			89	5,822
IAV	PUR	Surplus Property & Storage Operations			2	131
IAY	PUR	Mail/Courier Services			25	1,641
IBA	VHS	Fleet Management - Motor Pool			3	184
IBP	RMG	Risk Management (all funds)			58	3,780
ICB	VHS	Fleet Management - Garage			71	4,631
<b>Enterprise Funds</b>						
EAA	SWM	Solid Waste Management (all funds)			82	5,353
EAD	MCR	Arrowhead Regional Medical Center (all funds)			2,795	182,904
<b>General Fund Operating Units</b>						
AAA	APT	Airports Administration			22	1,447
AAA	ASR	Assessor/Recorder/County Clerk	38	4,682	207	13,572
AAA	AWM	Agriculture/Weights & Measures			63	4,092
AAA	BDF	Board of Supervisors (all districts)			46	3,000
AAA	CBD	Clerk of the Board			13	849

## Systems Development AAA-SDD (1st Allocation)

**Systems Dev Svcs**

Base: Allocation:

SDD Actual Hours  
Base x  
100.7865**Direct  
Charges****Credits****Total**

1,117	112,604	144	100,476	13,294
13,049	1,315,163		27,896	1,305,120
4,413	444,746		61,283	385,219
				5,507
373	37,623			73,692
177	17,821			34,249
521	52,473		22,352	80,323
5,190	523,107		6,791	524,939
1,657	167,028		58,664	109,354
403	40,592	702	56,741	10,782
25,784	2,598,699			2,604,586
77	7,761		7,895	905
21,302	2,146,999		1,943,995	275,375
1,666	167,910	672	630,490	(456,086)
17	1,713		1,689	155
128	12,901		10,996	3,546
1,964	197,894	264	202,727	(4,385)
27	2,721		2,664	3,837
			2,986	1,645
595	59,993	195	61,762	3,779
2,076	209,233	288	206,284	186,141
20	2,066			3,513
4,670	470,698	216	357,476	131,692
73	7,357		4,433	7,017
2	202			3,202
2,117	213,395		32,246	181,998

## Systems Development AAA-SDD (1st Allocation)

Fund	Dept		GIS Services		Countywide Tech	
			Base: GIS Actual Hours	Allocation: Base x 123.1982	Base: No. of Emps. Covered	Allocation: Base x 65.4325
AAA	CCM	County Museum			32	2,089
AAA	CCP	Regional Parks			137	8,952
AAA	CCS	California Children's Services			144	9,430
AAA	CTN	CTC - Court Judicial Benefits				
AAA	DAT	District Attorney			462	30,250
AAA	DCS	Child Support Services			410	26,860
AAA	DPA	Human Services - Admin	1,448	178,329	4,352	284,809
AAA	EDF	Economic Development Function			34	2,204
AAA	EMC	PH - Indigent Ambulance				
AAA	FLP	Drug Court Programs				
AAA	GJY	Grand Jury				
AAA	HCC	Health Administration			2	108
AAA	IDC	Indigent Defense				
AAA	JPL	Capital Facilities Leases				
AAA	LIT	Litigation Proceeds and Uses				
AAA	LNJ	Law and Justice Group			1	65
AAA	LUS	Land Use Services Department	88	10,841	102	6,601
AAA	MLH	Behavioral Health	487	59,998	755	49,417
AAA	OCH	HR - Ctr for Emp Hlth & Wellness			11	720
AAA	PBD	Public Defender			232	15,182
AAA	PGD	Public Guardian - Conservator			18	1,178
AAA	PHL	Public Health	32	3,942	650	42,526
AAA	PRB	Probation - Admin, Corr, & Det			1,011	66,099
AAA	ROV	Registrar of Voters	142	17,556	23	1,475
AAA	SCL	County Schools				
AAA	SHR	Sheriff/Coroner/Public Administrator			3,348	219,080
AAA	SVR	Surveyor			32	2,109
AAA	TRC	Trial Court Funding				
AAA	VAF	Veterans Affairs			18	1,178
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Fire Districts (summary)			31	2,026
(various)	(various)	Brd-Gov'd Special Districts (summary)			173	11,332
(various)	RGP/RPR	El Mirage Project				
AAF	OOA	Aging and Adult Services (all funds)			78	5,129
CJV	CIP	Capital Improvement Funds - All Funds				

## Systems Development AAA-SDD (1st Allocation)

<b>Systems Dev Svcs</b>				
Base:	Allocation:			
SDD Actual Hours	Base x 100.7865	Direct Charges	Credits	Total
32	3,175			5,264
		684	684	8,952
				9,430
				0
595	59,968			90,218
260	26,204	360	24,583	28,842
14,121	1,423,206	10,572	1,615,663	281,254
133	13,435	12,624	34,640	(6,377)
				0
				0
				0
				108
				0
				0
				0
				65
720	72,566	11,616	97,457	4,168
8,783	885,208	630	1,096,671	(101,419)
				720
604	60,900		33,394	42,689
				1,178
1,036	104,465	252	114,846	36,339
204	20,611		89	86,621
810	81,637	10,500	142,828	(31,660)
				0
5,382	542,433		178,949	582,564
346	34,872		34,658	2,323
				0
				1,178
		21,816	21,816	2,026
554	55,866	12,654	62,227	17,625
				0
				5,129
268	27,011			27,011

## Systems Development AAA-SDD (1st Allocation)

Fund	Dept		GIS Services		Countywide Tech	
			Base: GIS Actual Hours	Allocation: Base x 123.1982	Base: No. of Emps. Covered	Allocation: Base x 65.4325
FPD	106	SBC Fire Protection District			950	62,163
RFZ	097	Flood Control District (all zones)			151	9,857
RHH	498	IHSS Public Authority			22	1,442
RRC	903	Children & Families First Commission	2	246	23	1,477
RSC	HPS	Preschool Services			662	43,329
SAA	TRA	Transportation (all funds)	96	11,827	324	21,175
SAC	JOB	Workforce Development (all funds)			100	6,535
SAP	CLB	County Library			240	15,714
SCJ	CAO	Courthouse Temp Construction				
SCM	CAO	Criminal Justice Temp Const				
SFH	CAO	Disaster Recovery Fund				
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)			23	1,493
STD	905	Authority for the Handicapped				
<b>All Other</b>						
(various)	(various)	All Other			75	4,905
(various)	(various)	San Sevaine RDA (all funds)			4	282
(various)	(various)	Self-Gov'd Special Districts (summary)				
MPA	500	Mojave Desert AQMD (all funds)				
NFY	870	S A N B A G (all funds)			44	2,884
NGJ	875	Inland Library System (all funds)			2	131
NHY	890	L A F C O			5	327
NIA	900	Law Library				
PAB	RET	Board of Retirement - Admin			46	3,013
<b>Totals</b>			<b>3,846</b>	<b>473,820</b>	<b>19,084</b>	<b>1,248,528</b>

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

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**Systems Dev Svcs**

Base: Allocation:

SDD Actual Hours	Base x 100.7865	Direct Charges	Credits	Total
259	26,058		24,820	63,402
1,185	119,402	10,500	128,047	11,712
				1,442
158	15,975		4,447	13,251
		199	199	43,329
2,728	274,986	10,500	273,215	45,273
2	202			6,737
230	23,231		24,686	14,259
				0
				0
				0
22	2,167	303	2,611	1,351
				0
929	93,580	37,204	241,612	(105,923)
8	786	648	1,423	293
				0
				0
		10,644	64,448	(50,920)
				131
		10,524	10,524	327
				0
				3,013
<b>126,787</b>	<b>12,778,645</b>	<b>164,711</b>	<b>8,034,383</b>	<b>6,631,320</b>

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## Systems Development AAA-SDD (2nd Allocation)

Fund	Dept		GIS Services		Countywide Tech	
			Base:	Allocation:	Base:	Allocation:
			GIS Actual Hours	Base x 29.1933	No. of Emps. Covered	Base x 16.1040
<b>Central Support Service Units</b>						
AAA	ANE	Architecture & Engineering				
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector				
AAA	CAO/FAB	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				
<b>Operating Units</b>						
<b>Internal Service Funds</b>						
IAG	PUR	Printing Services			16	256
IAJ	(various)	IS - Computer Operations	520	15,181	127	2,045
IAM	(various)	Telecommunication Services			89	1,433
IAV	PUR	Surplus Property & Storage Operations			2	32
IAY	PUR	Mail/Courier Services			25	404
IBA	VHS	Fleet Management - Motor Pool			3	45
IBP	RMG	Risk Management (all funds)			58	930
ICB	VHS	Fleet Management - Garage			71	1,140
<b>Enterprise Funds</b>						
EAA	SWM	Solid Waste Management (all funds)			82	1,317
EAD	MCR	Arrowhead Regional Medical Center (all funds)			2,795	45,016
<b>General Fund Operating Units</b>						
AAA	APT	Airports Administration			22	356
AAA	ASR	Assessor/Recorder/County Clerk	38	1,109	207	3,340
AAA	AWM	Agriculture/Weights & Measures			63	1,007
AAA	BDF	Board of Supervisors (all districts)			46	738
AAA	CBD	Clerk of the Board			13	209

**Systems Development AAA-SDD (2nd Allocation)**

**Systems Dev Svcs**

Base: Allocation:

SDD Base x  
Actual 30.4729  
Hours

**Direct  
Charges**

**Total**

**Total  
Allocation**

			0	13,294
			0	1,305,120
			0	385,219
			0	5,507
			0	73,692
			0	34,249
			0	80,323
			0	524,939
			0	109,354
			0	10,782
			0	2,604,586
77	2,346		2,602	3,507
21,302	649,146		666,372	941,746
1,666	50,768	118	52,319	(403,767)
17	518		550	705
128	3,901		4,304	7,850
1,964	59,833	46	59,925	55,540
27	823		1,753	5,590
			1,140	2,784
595	18,139	34	19,491	23,270
2,076	63,262	51	108,328	294,469
20	625		981	4,494
4,670	142,316	38	146,804	278,495
73	2,225		3,232	10,248
2	61		799	4,001
2,117	64,520		64,729	246,727

## Systems Development AAA-SDD (2nd Allocation)

Fund	Dept		GIS Services		Countywide Tech	
			Base:	Allocation:	Base:	Allocation:
			GIS Actual Hours	Base x 29.1933	No. of Emps. Covered	Base x 16.1040
AAA	CCM	County Museum			32	514
AAA	CCP	Regional Parks			137	2,203
AAA	CCS	California Children's Services			144	2,321
AAA	CTN	CTC - Court Judicial Benefits				
AAA	DAT	District Attorney			462	7,445
AAA	DCS	Child Support Services			410	6,611
AAA	DPA	Human Services - Admin	1,448	42,257	4,352	70,096
AAA	EDF	Economic Development Function			34	543
AAA	EMC	PH - Indigent Ambulance				
AAA	FLP	Drug Court Programs				
AAA	GJY	Grand Jury				
AAA	HCC	Health Administration			2	27
AAA	IDC	Indigent Defense				
AAA	JPL	Capital Facilities Leases				
AAA	LIT	Litigation Proceeds and Uses				
AAA	LNJ	Law and Justice Group			1	16
AAA	LUS	Land Use Services Department	88	2,569	102	1,625
AAA	MLH	Behavioral Health	487	14,217	755	12,162
AAA	OCH	HR - Ctr for Emp Hlth & Wellness			11	177
AAA	PBD	Public Defender			232	3,737
AAA	PGD	Public Guardian - Conservator			18	290
AAA	PHL	Public Health	32	934	650	10,466
AAA	PRB	Probation - Admin, Corr, & Det			1,011	16,268
AAA	ROV	Registrar of Voters	142	4,160	23	363
AAA	SCL	County Schools				
AAA	SHR	Sheriff/Coroner/Public Administrator			3,348	53,919
AAA	SVR	Surveyor			32	519
AAA	TRC	Trial Court Funding				
AAA	VAF	Veterans Affairs			18	290
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Fire Districts (summary)			31	499
(various)	(various)	Brd-Gov'd Special Districts (summary)			173	2,789
(various)	RGP/RPR	El Mirage Project				
AAF	OOA	Aging and Adult Services (all funds)			78	1,262
CJV	CIP	Capital Improvement Funds - All Funds				

**Systems Development AAA-SDD (2nd Allocation)**

<b>Systems Dev Svcs</b>				
Base:	Allocation:			
SDD Actual Hours	Base x 30.4729	Direct Charges	Total	Total Allocation
32	960		1,474	6,738
		120	2,324	11,275
			2,321	11,751
			0	0
595	18,131		25,576	115,794
260	7,923	63	14,597	43,439
14,121	430,307	1,861	544,522	825,776
133	4,062	2,223	6,827	450
			0	0
			0	0
			0	0
			27	135
			0	0
			0	0
			0	0
			16	82
720	21,940	2,045	28,179	32,348
8,783	267,643	111	294,133	192,714
			177	897
604	18,413		22,150	64,838
			290	1,468
1,036	31,585	44	43,030	79,369
204	6,232		22,500	109,121
810	24,683	1,849	31,055	(606)
			0	0
5,382	164,005		217,924	800,488
346	10,544		11,063	13,386
			0	0
			290	1,468
		3,841	4,339	6,365
554	16,891	2,228	21,908	39,533
			0	0
			1,262	6,391
268	8,167		8,167	35,178

## Systems Development AAA-SDD (2nd Allocation)

Fund	Dept		GIS Services		Countywide Tech	
			Base:	Allocation:	Base:	Allocation:
			GIS Actual Hours	Base x 29.1933	No. of Emps. Covered	Base x 16.1040
FPD	106	SBC Fire Protection District			950	15,299
RFZ	097	Flood Control District (all zones)			151	2,426
RHH	498	IHSS Public Authority			22	355
RRC	903	Children & Families First Commission	2	58	23	363
RSC	HPS	Preschool Services			662	10,664
SAA	TRA	Transportation (all funds)	96	2,803	324	5,212
SAC	JOB	Workforce Development (all funds)			100	1,608
SAP	CLB	County Library			240	3,867
SCJ	CAO	Courthouse Temp Construction				
SCM	CAO	Criminal Justice Temp Const				
SFH	CAO	Disaster Recovery Fund				
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)			23	367
STD	905	Authority for the Handicapped				
<b>All Other</b>						
(various)	(various)	All Other			75	1,207
(various)	(various)	San Sevaine RDA (all funds)			4	69
(various)	(various)	Self-Gov'd Special Districts (summary)				
MPA	500	Mojave Desert AQMD (all funds)				
NFY	870	S A N B A G (all funds)			44	710
NGJ	875	Inland Library System (all funds)			2	32
NHY	890	L A F C O			5	81
NIA	900	Law Library				
PAB	RET	Board of Retirement - Admin			46	741
<b>Totals</b>			<b>2,853</b>	<b>83,289</b>	<b>18,346</b>	<b>295,412</b>

## Systems Development AAA-SDD (2nd Allocation)

<b>Systems Dev Svcs</b>				
Base:	Allocation:			
SDD Actual Hours	Base x 30.4729	Direct Charges	Total	Total Allocation
259	7,879		23,178	86,580
1,185	36,101	1,849	40,376	52,088
			355	1,797
158	4,830		5,252	18,503
		35	10,699	54,028
2,728	83,142	1,849	93,005	138,278
2	61		1,669	8,406
230	7,024		10,891	25,150
			0	0
			0	0
			0	0
22	655	53	1,076	2,427
			0	0
929	28,294	6,550	36,051	(69,872)
8	238	114	421	714
			0	0
			0	0
		1,874	2,584	(48,337)
			32	163
		1,853	1,933	2,261
			0	0
			741	3,754
<b>74,103</b>	<b>2,258,192</b>	<b>28,850</b>	<b>2,665,743</b>	<b>9,297,063</b>



# APPENDIX



*complete county*

*of choices ... vibrant economy ... skilled workforce ...*

*... countywide prosperity ... sustainable systems ...*

*destination ... a home ... San Bernardino County ... complete*

*... vibrant economy ... skilled workforce ... unique advantages .*

*... sustainable systems ... model communities ... a destination ... a home ... San*

*broad range of choices ... vibrant economy ... skilled workforce ...*

*sustainable systems ... model communities ... a destination ... a home .*

*broad range of choices ... vibrant economy ... skilled workforce ... unique*

*... model communities ... a destination ... a home ... San Bernardino*

*vibrant economy ... skilled workforce ... unique advantages ... countywide*

*destination ... a home ... San Bernardino County ... complete county*

*unique advantages ... countywide prosperity ... sustainable syste*

*San Bernardino County ... complete county ... broad range of choices ... vibrant*

*countywide prosperity ... sustainable systems ... model communities ... a*

*broad range of choices ... vibrant economy ... skilled wor*

*model communities ... a destination ... a home ... San*

*vibrant economy ... skilled workforce ... unique advantages .*

*destination ... a home ... San Bernardino County ... com*

*unique advantages ... countywide prosperity ... susta*

*San Bernardino County ... complete county ... broad range of choice*

*countywide prosperity ... sustainable systems ... model communities*

*broad range of choices ... vibrant economy ... skilled wo*

## 2013-14

San Bernardino County  
COWCAP



## **COST ESTIMATION ALLOWANCE**

The following schedules are used to determine the expected increases/decreases in service unit expenditures during the current fiscal year, and offset those amounts by expected increases/decreases in receipts for the same fiscal year. The resulting net adjustment is allocated from all service units to operating units to estimate each operating unit's FY 2013-2014 claimable costs. The FY 2012-2013 budget figures and FY 2011-2012 actual amounts have been used in this analysis.

Cost estimation schedules are:

### **Section-page**

- |              |   |
|--------------|---|
| <b>20-02</b> | <b>Summary of Cost Estimation Allowances</b> - final schedule of adjustments allocated to operating units.  |
| <b>20-08</b> | <b>Summary of Cost Estimation Allowances Allocated To Service Units</b> - first allocation of service unit adjustments to other service units.          |
| <b>20-10</b> | <b>Service Unit Cost Estimation Allowances</b> - schedule of adjustments to service unit computed by comparing budget and actual expenditures/receipts. |

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

COSTS ALLOCATED TO ...			COSTS ALLOCATED FROM ...				
			Arch. & Eng. AAA-ANE	Auditor - Controller AAA-ATX	County Admin. Office AAA- CAO/FAB	County Counsel AAA-CCL	Fac. Mgmt Custodial AAA-FMC
Fund	Dept						
<b>Operating Units</b>							
<b>Internal Service Funds</b>							
IAG	PUR	Printing Services	0	1,685	1,070	0	(975)
IAJ	(various)	IS - Computer Operations	0	4,706	8,554	0	(14,255)
IAM	(various)	Telecommunication Services	0	5,034	5,995	188	(379)
IAV	PUR	Surplus Property & Storage Operations	0	458	135	0	(1,448)
IAY	PUR	Mail/Courier Services	0	1,139	1,690	0	(373)
IBA	VHS	Fleet Management - Motor Pool	0	3,071	189	238	0
IBP	RMG	Risk Management (all funds)	0	26,283	3,892	159,986	(1,417)
ICB	VHS	Fleet Management - Garage	0	5,214	4,768	0	(803)
<b>Operating Units</b>							
<b>Enterprise Funds</b>							
EAA	SWM	Solid Waste Management (all funds)	0	9,299	5,512	23,546	(3,318)
EAD	MCR	Arrowhead Regional Medical Center (all funds)	3,108	40,702	188,346	8,936	0
<b>Operating Units</b>							
<b>General Fund Operating Units</b>							
AAA	APT	Airports Administration	1,730	1,215	1,490	6,411	(460)
AAA	ASR	Assessor/Recorder/County Clerk	0	4,101	13,976	6,611	(12,265)
AAA	AWM	Agriculture/Weights & Measures	0	1,097	4,214	1,529	(1,605)
AAA	BDF	Board of Supervisors (all districts)	0	995	3,089	15,662	(3,059)
AAA	CBD	Clerk of the Board	0	446	874	2,202	(940)
AAA	CCM	County Museum	0	889	2,151	813	(5,851)
AAA	CCP	Regional Parks	0	4,933	9,218	5,806	(373)
AAA	CCS	California Children's Services	0	1,621	9,711	0	0
AAA	CTN	CTC - Court Judicial Benefits	0	3	0	0	0
AAA	DAT	District Attorney	0	7,865	31,150	1,214	(14,488)
AAA	DCS	Child Support Services	0	6,880	27,659	609	(8,650)

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

**COSTS ALLOCATED FROM ...**

<b>Fac. Mgmt Grounds AAA-FMG</b>	<b>Fac. Mgmt Maint. AAA-FMM</b>	<b>Human Resources AAA- HRD/UNI</b>	<b>Purch. AAA-PUR</b>	<b>Real Est Services AAA- RPR/RNT</b>	<b>IS Systems Dev AAA-SDD</b>	<b>Total</b>
2,081	1,400	747	1,548	0	238	7,794
15,508	22,919	7,411	23,545	0	58,668	127,056
876	9,520	4,740	24,115	1,426	4,630	56,147
3,219	1,100	94	652	0	49	4,259
828	722	1,179	652	0	393	6,231
1,682	178	132	6,436	0	5,244	17,171
2,423	2,867	2,717	4,807	0	191	201,749
516	4,699	3,820	3,503	0	146	21,865
3,860	3,325	4,467	5,703	173	1,758	54,324
118,968	0	163,253	56,132	265	11,313	591,023
528	7,974	1,672	3,666	7,363	100	31,690
7,281	14,195	12,654	11,895	135	13,002	71,585
1,572	3,333	3,071	570	6	324	14,111
3,555	2,743	5,395	0	95	100	28,576
1,052	871	607	0	0	5,674	10,785
16,230	11,692	3,126	326	128	150	29,655
828	759	16,322	12,628	191	286	50,598
0	0	7,145	244	0	298	19,020
0	0	0	0	0	0	3
11,613	18,509	23,259	3,422	0	2,542	85,086
0	0	21,970	7,332	415	1,543	57,758

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

COSTS ALLOCATED TO ...			COSTS ALLOCATED FROM ...				
			Arch. & Eng. AAA-ANE	Auditor - Controller AAA-ATX	County Admin. Office AAA- CAO/FAB	County Counsel AAA-CCL	Fac. Mgmt Custodial AAA-FMC
Fund	Dept						
AAA	DPA	Human Services - Admin	0	56,292	293,283	194,591	(19,486)
AAA	EDF	Economic Development Function	0	1,978	2,270	1,237	(1,896)
AAA	EMC	PH - Indigent Ambulance	0	39	0	0	0
AAA	FLP	Drug Court Programs	0	155	0	0	0
AAA	GJY	Grand Jury	0	163	0	121	(316)
AAA	HCC	Health Administration	0	85	111	0	0
AAA	IDC	Indigent Defense	0	269	0	0	0
AAA	JPL	Capital Facilities Leases	0	7,072	0	0	0
AAA	LIT	Litigation Proceeds and Uses	0	15	0	0	0
AAA	LNJ	Law and Justice Group	0	67	67	241	0
AAA	LUS	Land Use Services Department	0	2,483	6,798	52,673	(7,856)
AAA	MLH	Behavioral Health	0	15,786	50,887	11,769	(10,320)
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	0	369	741	0	0
AAA	PBD	Public Defender	0	3,553	15,634	1,285	(9,335)
AAA	PGD	Public Guardian - Conservator	0	338	1,213	0	(2,312)
AAA	PHL	Public Health	0	12,807	43,791	7,269	(18,858)
AAA	PRB	Probation - Admin, Corr, & Det	0	15,863	68,066	2,836	(35,354)
AAA	ROV	Registrar of Voters	0	1,522	1,519	4,968	(2,635)
AAA	SCL	County Schools	0	609	0	3,739	(161)
AAA	SHR	Sheriff/Coroner/Public Administrator	0	72,047	225,598	51,873	(47,837)
AAA	SVR	Surveyor	0	700	2,172	524	(1,238)
AAA	TRC	Trial Court Funding	0	82	0	0	0
AAA	VAF	Veterans Affairs	0	322	1,213	480	(1,324)
<b>Operating Units</b>							
<b>Other Operating Units</b>							
(various)	(various)	Brd-Gov'd Fire Districts (summary)	0	2,058	2,086	66	(22)
(various)	(various)	Brd-Gov'd Special Districts (summary)	0	13,148	11,669	7,483	(2,434)
(various)	RGP/RPR	El Mirage Project	0	7	0	0	0

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

**COSTS ALLOCATED FROM ...**

<b>Fac. Mgmt Grounds AAA-FMG</b>	<b>Fac. Mgmt Maint. AAA-FMM</b>	<b>Human Resources AAA- HRD/UNI</b>	<b>Purch. AAA-PUR</b>	<b>Real Est Services AAA- RPR/RNT</b>	<b>IS Systems Dev AAA-SDD</b>	<b>Total</b>
820	5,342	252,934	36,743	3,484	51,119	875,121
2,241	1,979	4,726	18,086	251	479	31,351
0	0	0	0	0	0	39
0	0	0	0	0	0	155
0	303	0	0	0	0	270
0	0	78	0	54	3	331
0	0	0	978	0	0	1,247
0	0	0	1,059	0	0	8,131
0	0	0	407	0	0	422
0	0	47	0	0	2	425
4,660	6,571	12,833	7,414	0	2,447	88,022
8,919	11,176	45,253	16,457	296	26,475	176,698
0	0	515	0	0	23	1,648
8,303	12,200	15,126	3,259	20	2,091	52,135
2,785	1,689	1,224	0	0	37	4,974
13,827	14,461	46,394	21,997	593	4,206	146,486
57,193	77,335	64,867	12,709	22	2,632	266,169
5,614	4,012	3,972	5,377	0	2,687	27,034
0	0	0	0	0	0	4,187
28,382	119,852	177,384	81,062	852	21,272	730,486
1,211	852	1,910	0	0	989	7,121
0	0	0	0	0	0	82
753	864	847	652	0	37	3,843
0	579	1,439	3,666	0	157	10,030
1,604	1,489	8,114	15,968	2,294	1,890	61,226
0	0	0	0	1,522	0	1,529

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

COSTS ALLOCATED TO ...			COSTS ALLOCATED FROM ...				
			Arch. & Eng. AAA-ANE	Auditor - Controller AAA-ATX	County Admin. Office AAA- CAO/FAB	County Counsel AAA-CCL	Fac. Mgmt Custodial AAA-FMC
Fund	Dept						
AAF	OOA	Aging and Adult Services (all funds)	0	1,613	5,281	2,395	0
CJV	CIP	Capital Improvement Funds - All Funds	242,072	853	0	0	(76)
FPD	106	SBC Fire Protection District	0	15,414	64,013	3,605	(2,322)
RFZ	097	Flood Control District (all zones)	0	3,717	10,151	20,871	(3,987)
RHH	498	IHSS Public Authority	0	370	1,485	39	0
RRC	903	Children & Families First Commission	0	2,273	0	2,056	(3)
RSC	HPS	Preschool Services	0	12,136	44,618	1,206	(3,970)
SAA	TRA	Transportation (all funds)	0	7,493	21,805	26,856	(7,125)
SAC	JOB	Workforce Development (all funds)	0	4,755	6,730	1,307	(27)
SAP	CLB	County Library	0	4,539	16,181	1,156	(3,507)
SCJ	CAO	Courthouse Temp Construction	0	41	0	0	0
SCM	CAO	Criminal Justice Temp Const	0	41	0	0	0
SFH	CAO	Disaster Recovery Fund	0	30	0	0	0
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	0	3,211	1,537	1,360	0
STD	905	Authority for the Handicapped	0	2,252	0	0	0
<b>Operating Units</b>							
<b>All Other</b>							
(various)	(various)	All Other	0	20,164	4,698	8,633	(82,836)
(various)	(various)	San Sevaine RDA (all funds)	0	414	290	1,369	(389)
(various)	(various)	Self-Gov'd Special Districts (summary)	0	2,431	0	295	0
MPA	500	Mojave Desert AQMD (all funds)	0	716	0	0	0
NFY	870	S A N B A G (all funds)	0	537	2,969	13,496	0
NGJ	875	Inland Library System (all funds)	0	46	135	0	0
NHY	890	L A F C O	0	250	337	0	0
NIA	900	Law Library	0	475	0	0	0
PAB	RET	Board of Retirement - Admin	0	724	0	0	0
<b>Totals</b>			<b>246,910</b>	<b>419,957</b>	<b>1,231,033</b>	<b>659,548</b>	<b>(336,284)</b>

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

**COSTS ALLOCATED FROM ...**

<b>Fac. Mgmt Grounds AAA-FMG</b>	<b>Fac. Mgmt Maint. AAA-FMM</b>	<b>Human Resources AAA- HRD/UNI</b>	<b>Purch. AAA-PUR</b>	<b>Real Est Services AAA- RPR/RNT</b>	<b>IS Systems Dev AAA-SDD</b>	<b>Total</b>
0	0	4,111	163	0	162	13,726
2,633	49,208	0	18,005	218	715	313,627
1,600	2,248	44,406	14,909	643	2,652	147,168
4,757	3,749	9,130	20,367	5,278	3,516	77,548
0	0	3,952	0	0	46	5,891
0	0	5,157	0	168	475	10,126
0	1,052	164,279	6,762	735	1,369	228,187
6,473	11,176	27,557	19,145	17,046	8,284	138,710
0	383	21,548	19,227	492	212	54,626
6,243	6,002	21,091	5,540	392	1,111	58,747
0	0	0	0	0	0	41
0	0	0	0	0	0	41
0	0	0	0	0	0	30
0	0	1,345	3,585	0	106	11,143
0	0	0	0	0	0	2,252
32,765	67,720	9,459	1,466	4,506	2,791	69,366
442	350	1,190	1,792	2	32	5,493
0	0	0	244	6	0	2,976
0	0	0	0	0	0	716
0	18	1,043	0	2,404	137	20,604
0	0	47	0	0	4	233
0	0	118	0	0	55	761
0	0	0	0	0	0	475
0	0	2,599	0	0	95	3,418
<b>383,847</b>	<b>507,415</b>	<b>1,238,477</b>	<b>504,214</b>	<b>51,473</b>	<b>244,960</b>	<b>5,151,550</b>

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

<b>COSTS ALLOCATED FROM ...</b>			<b>COSTS ALLOCATED TO ...</b>				
Fund	Dept		Arch. & Eng. AAA-ANE	Auditor- Controller AAA-ATX	County Admin. Office AAA- CAO/FAB	County Counsel AAA-CCL	Fac. Mgmt Custodial AAA-FMC
<b>Central Support Service Units</b>							
AAA	ANE	Architecture & Engineering	0	0	0	0	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	389	73,409	5,261	1,468	1,382
AAA	CAO/FAB	County Administrative Office	1,026	17,924	1,764	5,528	2,729
AAA	CCL	County Counsel	7,893	18,466	12,431	57,672	461
AAA	FMC	Facilities Management - Custodial	(600)	(9,880)	(2,578)	(5,257)	(2,270)
AAA	FMG	Facilities Management - Grounds	719	9,341	2,010	5,473	2,001
AAA	FMM	Facilities Management - Maintenance	545	10,982	2,154	4,260	1,828
AAA	HRD/UNI	Human Resources	707	16,837	1,709	3,804	2,517
AAA	PUR	Purchasing	238	16,323	2,139	11,173	265
AAA	RPR/RNT	Real Estate Services/Rent	0	0	731	51	0
AAA	SDD	IS - Systems Development	2,178	25,588	8,543	141	1,422
<b>Totals</b>			<b>13,095</b>	<b>178,990</b>	<b>34,164</b>	<b>84,313</b>	<b>10,336</b>

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

**COSTS ALLOCATED TO ...**

Fac. Mgmt Grounds AAA-FMG	Fac. Mgmt Maint. AAA-FMM	Human Resources AAA- HRD/UNI	Purch. AAA-PUR	Real Est Services AAA- RPR/RNT	IS Systems Dev AAA-SDD	Total
0	0	0	0	0	0	0
419	2,084	2,779	2,604	1,480	1,010	92,285
633	3,701	6,677	993	1,534	5,909	48,419
216	657	17,541	2,848	1,993	1,990	122,166
(1,075)	(3,166)	(5,229)	(493)	(1,273)	(609)	(32,430)
948	2,790	4,802	912	1,062	0	30,058
866	2,550	4,419	952	1,335	1,087	30,978
735	4,557	4,977	1,179	1,057	4,074	42,154
1,043	3,367	1,585	1,585	238	1,585	39,541
0	0	0	0	614	0	1,396
657	1,981	10,203	3,217	1,284	49,808	105,023
<b>4,441</b>	<b>18,521</b>	<b>47,754</b>	<b>13,798</b>	<b>9,324</b>	<b>64,855</b>	<b>479,591</b>

**SERVICE UNIT  
COST ESTIMATION ALLOWANCES**

Fund	Dept	( 1 ) 2013 Total Budgeted Expenditures	( 2 ) Less: 2012 Actual Expenditures	( 3 ) Net Total (Col 1 - 2)	
<b>Central Support Service Units</b>					
AAA	ANE	Architecture & Engineering	2,396,717	2,172,618	224,099
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	37,546,090	31,516,564	6,029,526
AAA	CAO/FAB	County Administrative Office	7,328,287	5,477,142	1,851,145
AAA	CCL	County Counsel	14,083,462	13,963,002	120,460
AAA	FMC	Facilities Management - Custodial	5,476,571	4,515,523	961,048
AAA	FMG	Facilities Management - Grounds	1,636,489	1,471,801	164,688
AAA	FMM	Facilities Management - Maintenance	9,286,646	7,344,625	1,942,021
AAA	HRD/UNI	Human Resources	19,728,701	17,434,014	2,294,687
AAA	PUR	Purchasing	4,418,376	1,506,872	2,911,504
AAA	RPR/RNT	Real Estate Services/Rent	2,870,891	2,431,316	439,575
AAA	SDD	IS - Systems Development	15,413,061	15,142,005	271,056
<b>TOTALS</b>			<b>120,185,291</b>	<b>102,975,483</b>	<b>17,209,808</b>

**SERVICE UNIT  
COST ESTIMATION ALLOWANCES**

( 4 ) 2013 Total Budgeted Cost Appl & Rev	( 5 ) 2013 Allowable Budgeted Cost Appl & Rev	( 6 ) Less: 2012 Allowable Cost Appl & Rev	( 7 ) Net Total (Col 5 - 6)	( 8 ) 2013-14 Cost Est Allowance (Col 3 - 7)
2,442,717	2,442,717	2,452,433	(9,716)	233,815
27,593,895	27,593,895	23,124,950	4,468,945	1,560,582
776,723	776,723	308,000	468,723	1,382,422
10,976,360	10,976,360	11,564,239	(587,879)	708,339
5,911,025	5,911,025	4,570,928	1,340,098	(379,050)
1,743,591	1,743,591	1,988,367	(244,776)	409,464
8,745,089	8,745,089	7,322,941	1,422,148	519,873
9,427,688	9,427,688	8,422,314	1,005,374	1,289,313
3,277,125	3,277,125	895,578	2,381,547	529,957
2,870,891	2,870,891	2,474,861	396,030	43,545
7,963,133	7,963,133	7,977,209	(14,076)	285,132
<b>81,728,238</b>	<b>81,728,238</b>	<b>71,101,821</b>	<b>10,626,417</b>	<b>6,583,391</b>



## ROLL FORWARD COMPUTATION

Fund	Dept	Notes	Cost Allocation Thru This Plan	Cost Allocation Thru 2011-2012 Plan	Roll Forward
			Actual 2011-2012 Costs	Estimated 2011-2012 Costs	
<b>Internal Service Funds</b>					
IAG	PUR	Printing Services	76,366	117,702	(41,336)
IAJ	(various)	IS - Computer Operations	1,672,328	1,657,576	14,752
IAM	(various)	Telecommunication Services	83,214	558,336	(475,122)
IAV	PUR	Surplus Property & Storage Operations	90,377	91,478	(1,101)
IAY	PUR	Mail/Courier Services	62,296	76,196	(13,900)
IBA	VHS	Fleet Management - Motor Pool	111,904	41,338	70,566
IBP	RMG	Risk Management (all funds)	758,022	887,030	(129,008)
ICB	VHS	Fleet Management - Garage	358,094	311,760	46,334
<b>Enterprise Funds</b>					
EAA	SWM	Solid Waste Management (all funds)	286,175	472,678	(186,503)
EAD	MCR	Arrowhead Regional Medical Center (all funds)	2,827,771	3,709,942	(882,171)
<b>General Fund Operating Units</b>					
AAA	APT	Airports Administration	521,399	504,183	17,216
AAA	ASR	Assessor/Recorder/County Clerk	1,243,967	1,317,065	(73,098)
AAA	AWM	Agriculture/Weights & Measures	183,380	193,544	(10,164)
AAA	BDF	Board of Supervisors (all districts)	517,930	1,492,531	(974,601)
AAA	CBD	Clerk of the Board	343,908	342,553	1,355
AAA	CCM	County Museum	718,123	722,368	(4,245)
AAA	CCP	Regional Parks	1	3,732,287	(555,275)
AAA	CCS	California Children's Services	144,712	160,409	(15,697)
AAA	CTN	CTC - Court Judicial Benefits	66	1,358	(1,292)
AAA	DAT	District Attorney	1,350,926	1,680,861	(329,935)
AAA	DCS	Child Support Services	367,936	576,783	(208,847)
AAA	DPA	Human Services - Admin	4,882,848	4,428,184	454,664
AAA	EDF	Economic Development Function	214,372	494,944	(280,572)
AAA	EMC	PH - Indigent Ambulance	751	522	229
AAA	FLP	Drug Court Programs	3,009	2,646	363
AAA	GJY	Grand Jury	16,029	14,524	1,505
AAA	HCC	Health Administration	(1,822)	4,935	(6,757)
AAA	IDC	Indigent Defense	7,133	5,885	1,248

## ROLL FORWARD COMPUTATION

Fund	Dept		Notes	Cost Allocation Thru This Plan		Cost Allocation Thru 2011-2012 Plan	
				Actual 2011-2012 Costs	Estimated 2011-2012 Costs	Roll Forward	
AAA	JPL	Capital Facilities Leases	2	72,205	119,969	(47,764)	
AAA	LIT	Litigation Proceeds and Uses		1,082	10,428	(9,346)	
AAA	LNJ	Law and Justice Group		6,376	98,229	(91,853)	
AAA	LUS	Land Use Services Department		1,094,664	1,380,817	(286,153)	
AAA	MLH	Behavioral Health	3	1,153,584	1,076,359	77,225	
AAA	OCH	HR - Ctr for Emp Hlth & Wellness		16,117	19,851	(3,734)	
AAA	PBD	Public Defender		757,708	864,529	(106,821)	
AAA	PGD	Public Guardian - Conservator		130,676	150,149	(19,473)	
AAA	PHL	Public Health		1,881,796	2,109,875	(228,079)	
AAA	PRB	Probation - Admin, Corr, & Det		3,278,842	5,319,768	(2,040,926)	
AAA	ROV	Registrar of Voters		397,603	414,877	(17,274)	
AAA	SCL	County Schools		141,281	248,102	(106,821)	
AAA	SHR	Sheriff/Coroner/Public Administrator		22,522,427	24,232,596	(1,710,169)	
AAA	SVR	Surveyor		101,522	84,799	16,723	
AAA	TRC	Trial Court Funding		1,561	1,843	(282)	
AAA	VAF	Veterans Affairs		62,653	90,915	(28,262)	
<b>Other Operating Units</b>							
(various)	(various)	Brd-Gov'd Fire Districts (summary)		339,581	142,526	197,055	
(various)	(various)	Brd-Gov'd Special Districts (summ	4	855,810	989,997	(134,187)	
(various)	RGP/RPR	El Mirage Project		3,424	18,755	(15,331)	
AAF	OOA	Aging and Adult Services (all funds)		138,761	217,480	(78,719)	
CJV	CIP	Capital Improvement Funds - All Funds		529,163	22,301	506,862	
FPD	106	SBC Fire Protection District		3,687,606	3,933,278	(245,672)	
RFZ	097	Flood Control District (all zones)		206,601	362,825	(156,224)	
RHH	498	IHSS Public Authority		64,192	21,444	42,748	
RRC	903	Children & Families First Commission		90,583	115,882	(25,299)	
RSC	HPS	Preschool Services		2,770,708	2,368,869	401,839	
SAA	TRA	Transportation (all funds)		3,244,460	3,352,541	(108,081)	
SAC	JOB	Workforce Development (all funds)		473,188	563,749	(90,561)	
SAP	CLB	County Library		892,877	1,025,639	(132,762)	
SCJ	CAO	Courthouse Temp Construction		784	0	784	
SCM	CAO	Criminal Justice Temp Const		797	0	797	

## ROLL FORWARD COMPUTATION

Fund	Dept	Notes	Cost Allocation Thru This Plan	Cost Allocation Thru 2011-2012 Plan	Roll Forward	
			Actual 2011-2012 Costs	Estimated 2011-2012 Costs		
SFH	CAO	Disaster Recovery Fund	575	507	68	
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	137,092	112,039	25,053	
STD	905	Authority for the Handicapped	43,762	84,440	(40,678)	
<b>All Other</b>						
(various)	(various)	All Other	1,2,5	3,641,438	4,978,207	(1,336,769)
(various)	(various)	San Sevaine RDA (all funds)		13,595	45,819	(32,224)
(various)	(various)	Self-Gov'd Special Districts (summ	4	6,828	181,151	(174,323)
MPA	500	Mojave Desert AQMD (all funds)		248	3,600	(3,352)
NFY	870	S A N B A G (all funds)		(185,356)	(35,637)	(149,719)
NGJ	875	Inland Library System (all funds)		1,835	2,264	(429)
NHY	890	L A F C O		6,053	18,263	(12,210)
NIA	900	Law Library		2,194	2,494	(300)
PAB	RET	Board of Retirement - Admin		47,592	62,819	(15,227)
<b>Totals</b>			<b>68,652,709</b>	<b>78,413,976</b>	<b>(9,761,267)</b>	

## NOTES:

1. Includes \$79.44 for SBY-AMS Regional Parks – Off-Highway Vehicle License Fees previously reported as All Other. Estimated Costs for All Other reclassified from All Other to AAA-CCP.
2. AAA-JPL is now a stand-alone unit. This unit previously rolled-up to All Other. AAA-JPL Estimated Costs of \$119,968.77 reclassified from All Other to AAA-JPL.
3. Includes \$66,211 previously reported as AAA-ADS Behavioral Health - Alcohol Drug Services. In FY 2011-12, this budget unit was combined with the Behavioral Health budget unit AAA-MLH. AAA-ADS Estimated Costs reclassified from AAA-ADS to AAA-MLH.
4. Includes \$107,452.64 for EGS-685 Crestline Sanitation District (all funds) previously reported as Brd-Gov'd Special Districts. EGS-685 Estimated Costs reclassified from Brd-Gov'd Special Districts to Various-Variou Self-Gov'd Special Districts .
5. Includes \$1,659,719 previously reported as AAA-TTC. In FY2010-11, this budget unit was consolidated in the Auditor-Controller/Treasurer/Tax Collector budget unit which is a Central Support Service Unit. Central Support Service Units do not have Roll Forward amounts, so the amount is reclassified to All Other.



