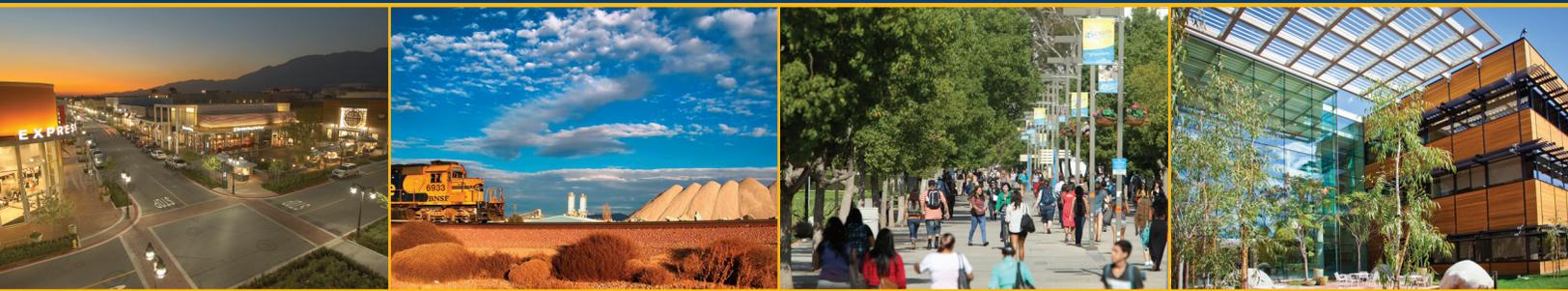


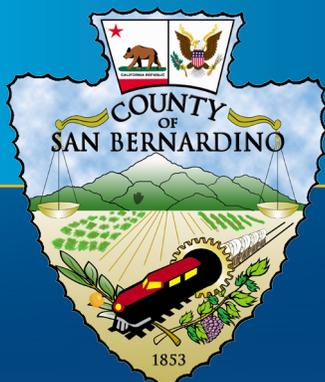
COUNTY OF SAN BERNARDINO



2014-2015 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 2014-2015 ALLOWABLE COSTS
ACTUAL FY 2012-2013 ALLOWABLE COSTS



COUNTY OF SAN BERNARDINO

COUNTY OF SAN BERNARDINO

2014-2015

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 2014-2015 Allowable Costs

Actual FY 2012-2013 Allowable Costs

**COUNTY OF SAN BERNARDINO
2014-2015
COUNTYWIDE COST ALLOCATION PLAN**

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**COUNTY OF SAN BERNARDINO
2014-2015
COUNTYWIDE COST ALLOCATION PLAN**

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APPENDIX

I. ADJUSTMENTS TO ACTUAL FISCAL YEAR 2012-2013 COSTS

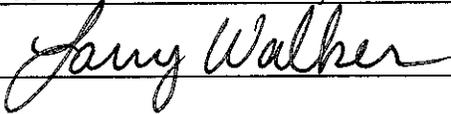
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CERTIFICATION FOR COST PLAN

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

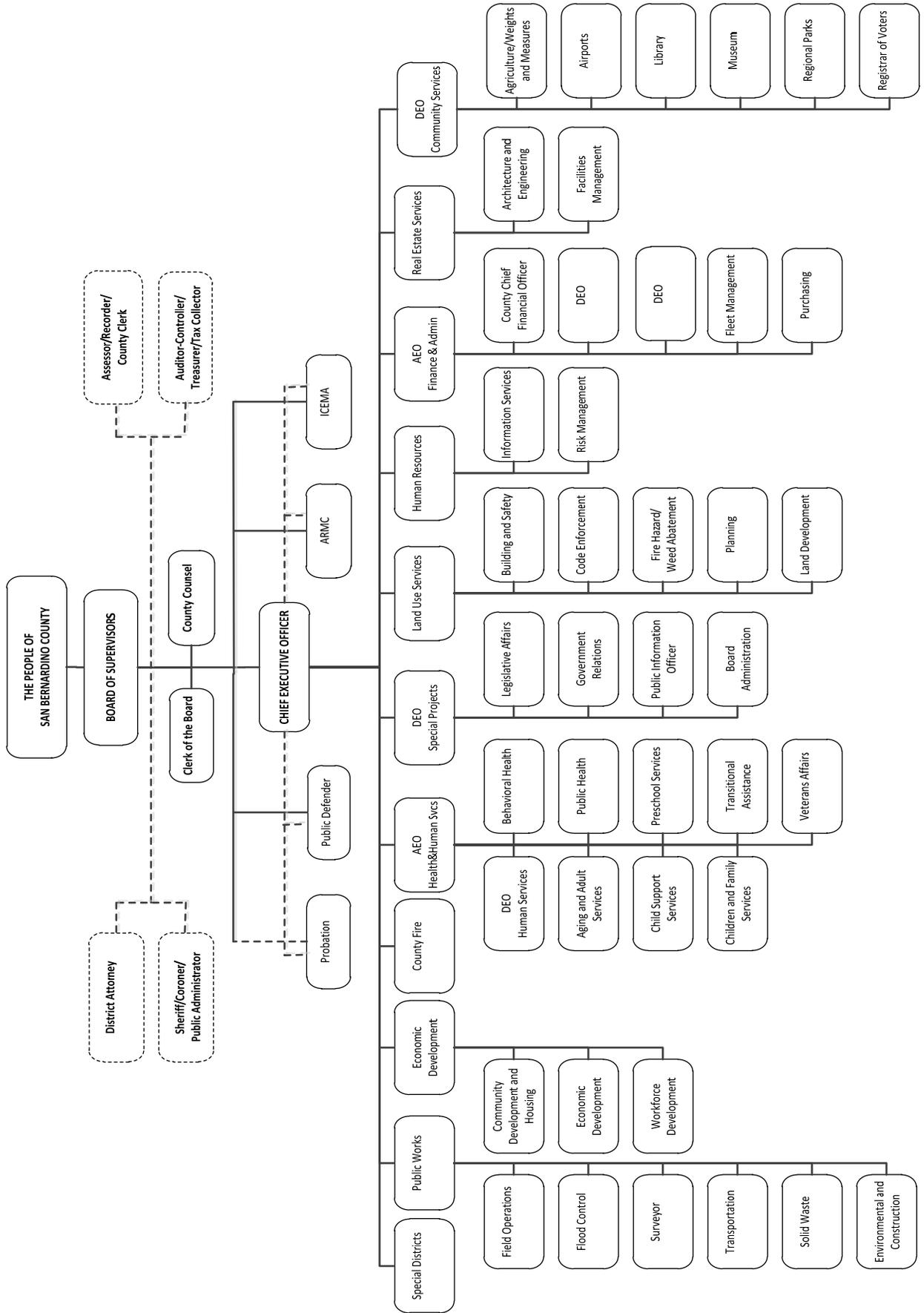
- (1) All costs included in this proposal to establish cost allocations or billing for the fiscal year ending June 30, 2015 are allowable in accordance with the requirements of 2 CFR Part 225, (formerly OMB Circular A-87), "Cost Principles for State and Local Governments" and the Federal award(s) to 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, 2013

COUNTY OF SAN BERNARDINO ORGANIZATIONAL CHART

AS OF 12/2013



COUNTY OF SAN BERNARDINO
2014-2015
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 2014.



SUMMARY OF CLAIMABLE COSTS

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

COSTS ALLOCATED TO ...			COSTS ALLOCATED FROM ...				
Fund	Dept		Space Use	Computer Software + Equipment Use	Utilities	Rent	Arch. & Eng. AAA-ANE
Operating Units							
Internal Service Funds							
IAG	PUR	Printing Services	20,432	0	28,507	0	0
IAJ	(various)	IS - Computer Operations	187,096	0	474,676	0	0
IAM	(various)	IS - Telecommunication Services	81,965	0	288,855	0	0
IAV	PUR	Surplus Property & Storage Operations	37,882	0	55,118	0	0
IAY	PUR	Mail/Courier Services	9,758	0	14,197	0	0
IBA	VHS	Fleet Management - Motor Pool	0	0	41,222	0	0
IBP	RMG	Risk Management (all funds)	63,319	0	62,464	0	0
ICB	VHS	Fleet Management - Garage	0	0	119,183	0	0
Operating Units							
Enterprise Funds							
EAA	SWM	PW - Solid Waste Management (all funds)	0	0	99,450	0	0
EAD	MCR	Arrowhead Regional Medical Center (all funds)	0	0	13,612	0	4,051
Operating Units							
General Fund Operating Units							
AAA	APT	Airports (all funds)	29,530	43,185	311,834	0	(2,640)
AAA	ASR	Assessor/Recorder/County Clerk	299,077	110,956	315,731	0	0
AAA	AWM	Agriculture/Weights & Measures (all funds)	27,788	23,886	29,923	0	0
AAA	BDF	Board of Supervisors (all funds)	103,084	909	63,548	0	0
AAA	CBD	Clerk of the Board	24,220	0	20,173	0	0
AAA	CCM	County Museum (all funds)	334,825	24,826	378,642	0	0
AAA	CCP	Regional Parks (all funds)	529,929	88,359	2,829,880	0	(1,185)
AAA	CCS	PH - California Children's Services	0	6,385	0	0	0
AAA	CTN	CTC - Court Judicial Benefits	0	0	0	0	0
AAA	DAT	District Attorney (all funds)	410,012	39,860	286,021	0	0
AAA	DCS	Child Support Services	0	0	0	0	0
AAA	DPA	Human Services Admin Claim (all funds)	47,732	0	38,030	1,326	0
AAA	EDF	Economic Development Function (all funds)	57,974	5,308	33,905	0	0
AAA	EMC	PH - Indigent Ambulance	0	0	0	0	0

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

COSTS ALLOCATED FROM ...

Auditor- Controller AAA-ATX	County Admin. Office AAA- CAO/FAB	County Counsel AAA-CCL	Fac. Mgmt Custodial AAA-FMC	Fac. Mgmt Grounds AAA-FMG	Fac. Mgmt Maint. AAA-FMM	Human Resources AAA- HRD/UNI	Purch. AAA-PUR
14,200	3,261	0	2	(1,022)	(1,139)	6,374	12,824
72,034	27,597	0	2,917	20,746	36,001	(67,941)	89,283
62,879	20,529	(165)	2,165	(3,534)	(14,155)	(3,284)	99,929
2,251	475	0	1	(2,002)	(90)	927	0
6,955	5,829	0	1	(516)	(759)	11,286	1,694
11,686	713	7,461	0	(1,786)	(461)	1,391	22,502
278,480	13,028	(241,923)	3	80	(3,997)	(47,696)	8,469
48,158	16,527	(7,942)	1	5,002	(4,933)	32,273	9,678
53,891	18,161	(27,726)	6	(2,819)	(4,809)	35,452	15,485
820,829	711,875	(11,334)	0	(107,672)	603	971,225	243,169
35,055	4,513	(6,917)	0	(75)	(82)	24,552	4,355
111,867	50,107	99,820	17	(8,931)	(14,497)	40,853	44,037
18,453	14,113	48,299	4	(1,820)	(3,336)	27,304	7,501
20,262	10,361	237,141	3	(1,843)	(5,705)	75,702	0
8,602	3,043	54,335	1	(576)	(1,013)	5,924	726
24,305	6,943	15,056	11	(9,707)	(12,311)	34,992	0
77,084	30,486	120,117	0	(503)	(1,053)	80,060	35,084
39,924	35,884	2,989	0	0	0	80,959	5,565
43	0	0	0	0	0	0	0
165,808	111,734	27,999	19	(10,867)	(16,041)	207,764	16,211
201,316	96,918	(821)	15	0	0	147,440	8,227
1,257,558	1,081,106	(242,777)	(300)	(1,846)	(2,899)	1,476,294	151,466
22,643	7,152	(441)	(771)	(878)	(927)	(10,897)	14,760
227	0	0	0	0	0	0	0

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

COSTS ALLOCATED FROM ...

Fund/Dept	Real Est Services AAA- RPR/RNT	IS Systems App Dev AAA-SDD	Total Actual
Operating Units			
Internal Service Funds			
IAG PUR	0	1,260	84,698
IAJ (various)	0	108,682	951,092
IAM (various)	28,438	394,576	958,199
IAV PUR	0	1,157	95,720
IAY PUR	0	2,756	51,202
IBA VHS	0	5,516	88,244
IBP RMG	0	5,777	138,002
ICB VHS	0	33,124	251,072
Operating Units			
Enterprise Funds			
EAA SWM	22,145	14,436	223,672
EAD MCR	724	345,674	2,992,756
Operating Units			
General Fund Operating Units			
AAA APT	164,423	4,421	612,154
AAA ASR	831	482,688	1,532,556
AAA AWM	0	6,583	198,699
AAA BDF	0	4,307	507,769
AAA CBD	0	207,606	323,040
AAA CCM	4,579	8,351	810,511
AAA CCP	5,440	12,639	3,806,337
AAA CCS	0	14,837	186,544
AAA CTN	0	0	43
AAA DAT	0	162,876	1,401,396
AAA DCS	3,424	71,629	528,148
AAA DPA	2,491	614,259	4,422,441
AAA EDF	5,308	20,717	153,853
AAA EMC	0	0	227

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

COSTS ALLOCATED FROM ...

Cost Estimation	Total Estimated	Roll Forward	Total Claimable
15,183	99,881	(33,804)	66,077
(245,885)	705,206	(1,863,930)	(1,158,724)
(580,002)	378,197	1,506,928	1,885,125
5,004	100,724	(2,531)	98,192
8,578	59,779	(17,224)	42,555
13,629	101,873	25,031	126,904
316,153	454,156	(697,308)	(243,152)
(33,909)	217,163	(42,093)	175,070
77,230	300,902	(128,347)	172,555
840,239	3,832,995	188,666	4,021,661
(98,734)	513,421	(25,040)	488,381
(177,595)	1,354,961	313,084	1,668,044
33,522	232,222	(2,226)	229,996
72,411	580,181	(593,052)	(12,871)
(69,809)	253,231	58,315	311,547
65,638	876,148	113,116	989,264
61,407	3,867,743	444,876	4,312,619
39,107	225,652	32,315	257,967
3	46	(22)	25
152,972	1,554,369	(84,426)	1,469,943
100,439	628,587	32,586	661,172
1,150,087	5,572,528	(205,817)	5,366,711
7,892	161,745	(130,879)	30,867
17	244	(436)	(193)

**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	CTC - Drug Court Programs	0	0	0	0	0
AAA	GJY	Grand Jury	15,334	0	9,176	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 (all funds)	0	0	0	0	0
AAA	LUS	Land Use Services Department (all funds)	182,481	19,754	127,250	0	0
AAA	MLH	Behavioral Health (all funds)	0	0	242,364	0	0
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	0	935	0	0	0
AAA	PBD	Public Defender	210,683	29,731	165,887	0	0
AAA	PGD	Public Guardian - Conservator	40,737	3,570	77,420	0	0
AAA	PHL	Public Health	241,893	324,241	427,204	0	0
AAA	PRB	Probation - Admin, Corr & Det (all funds)	2,493,125	214,414	1,334,160	0	0
AAA	ROV	Registrar of Voters	65,847	97,058	95,807	0	0
AAA	SCL	County Schools	86,600	0	29,867	0	0
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	5,185,748	5,825,394	7,432,926	0	0
AAA	SVR	PW - Surveyor (all funds)	9,826	26,783	26,969	0	0
AAA	TRC	CTC - Trial Court Funding	0	0	0	0	0
AAA	VAF	Veterans Affairs	36,189	883	23,971	0	0

Operating Units**Other Operating Units**

(various)	(various)	Brd-Gov'd Special Districts (summary)	19,343	379,683	39,879	0	0
AAF	OOA	Aging and Adult Services (all funds)	0	2,939	0	0	0
CJV	CIP	Capital Improvement Funds (all funds)	0	5,104	0	0	91,774
FPD	106	SBC Fire Protection District (all funds)	185,008	2,806,619	119,854	0	0
RFZ	097	Flood Control District (all zones)	34,463	3,340	82,855	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	85,136	158,617	44,872	58	0
SAA	TRA	Transportation (all funds)	132,030	2,244,262	168,707	0	0
SAC	JOB	Workforce Development (all funds)	0	15,994	0	0	0

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

COSTS ALLOCATED FROM ...

Auditor- Controller AAA-ATX	County Admin. Office AAA- CAO/FAB	County Counsel AAA-CCL	Fac. Mgmt Custodial AAA-FMC	Fac. Mgmt Grounds AAA-FMG	Fac. Mgmt Maint. AAA-FMM	Human Resources AAA- HRD/UNI	Purch. AAA-PUR
855	0	0	0	0	0	7	0
1,750	0	3,150	0	(220)	(321)	0	484
1,700	475	5,985	0	0	0	931	0
3,063	0	0	0	0	0	0	2,662
75,225	0	0	0	0	0	0	484
288	0	0	0	0	0	0	3,629
733	238	6,532	0	0	0	464	0
83,925	23,588	512,982	6	(8,444)	(5,388)	91,653	8,952
329,033	185,959	(8,349)	16	(7,327)	(12,233)	131,156	56,135
8,796	2,648	0	0	0	0	5,142	726
76,075	52,245	8,570	(137)	(7,087)	(11,031)	139,027	18,389
11,718	4,275	0	3	(1,702)	(1,243)	12,116	0
248,824	152,459	47,906	21	(9,190)	(14,545)	264,073	84,444
395,587	268,307	72,203	34	(20,641)	(73,978)	466,862	47,908
56,972	8,888	28,444	7	(3,480)	(3,502)	20,015	16,211
5,616	0	67,311	0	0	(26)	0	0
1,336,760	794,548	134,560	(566)	(32,526)	(131,943)	1,498,448	321,564
43,830	6,368	(212)	1	(772)	(1,094)	16,364	968
1,213	0	0	0	0	0	0	0
6,918	4,275	5,698	2	(828)	(1,229)	8,351	2,178
52,967	38,896	(3,014)	2	(841)	(1,379)	72,957	31,697
43,524	18,051	(12,491)	0	0	0	45,295	0
13,616	0	(69,581)	0	(4,167)	(4,087)	0	90,735
439,838	206,312	(3,231)	4	(2,149)	(3,872)	102,265	124,851
49,193	34,113	(24,285)	4	(2,535)	(3,914)	(13,916)	56,860
7,155	4,722	(86)	0	0	(36)	11,954	0
7,518	0	(1,157)	0	0	(15)	43,684	0
237,815	149,172	(644)	0	(5,154)	(3,428)	1,509,359	22,260
211,276	74,610	(119,930)	6	(5,524)	(9,200)	280,329	49,602
86,975	25,360	(5,112)	0	0	(115)	88,282	31,939

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

COSTS ALLOCATED FROM ...

Fund/Dept	Real Est Services AAA- RPR/RNT	IS Systems App Dev AAA-SDD	Total Actual
AAA FLP	0	0	862
AAA GJY	0	86	29,440
AAA HCC	0	196	9,287
AAA IDC	0	0	5,724
AAA JPL	0	0	75,709
AAA LIT	0	0	3,918
AAA LNJ	0	98	8,065
AAA LUS	10,412	340,127	1,387,298
AAA MLH	8,519	176,805	1,102,078
AAA OCH	0	1,677	19,924
AAA PBD	31	46,570	728,955
AAA PGD	0	5,246	152,140
AAA PHL	4,197	83,501	1,855,027
AAA PRB	5,195	130,776	5,333,951
AAA ROV	0	116,105	498,372
AAA SCL	0	17	189,385
AAA SHR	27,228	802,017	23,194,158
AAA SVR	0	(18,057)	110,975
AAA TRC	0	0	1,213
AAA VAF	0	2,474	88,882
Operating Units			
Other Operating Units			
(various) (various)	56,250	21,351	707,791
AAF OOA	0	7,464	104,782
CJV CIP	23,231	0	146,624
FPD 106	11,664	91,294	4,078,457
RFZ 097	224,596	19,547	460,319
RHH 498	0	1,952	25,661
RRC 903	3,949	2,527	56,506
RSC HPS	14,942	61,679	2,274,683
SAA TRA	252,832	59,770	3,338,769
SAC JOB	8,038	10,486	261,846

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

COSTS ALLOCATED FROM ...

Cost Estimation	Total Estimated	Roll Forward	Total Claimable
67	929	(2,406)	(1,477)
1,457	30,896	9,361	40,257
551	9,839	5,610	15,449
943	6,667	1,614	8,282
13,264	88,973	(34,896)	54,077
991	4,909	2,624	7,533
1,069	9,134	5,621	14,755
41,100	1,428,398	285,844	1,714,243
116,382	1,218,460	(88,927)	1,129,532
1,009	20,933	2,332	23,266
84,558	813,512	(212,350)	601,162
11,995	164,135	9	164,143
244,643	2,099,671	39,779	2,139,450
567,291	5,901,242	579,559	6,480,801
(28,342)	470,030	111,869	581,898
8,252	197,637	121,747	319,383
1,129,780	24,323,937	899,887	25,223,824
9,847	120,821	(10,074)	110,747
92	1,305	(302)	1,003
10,800	99,682	30,925	130,607
18,095	725,886	(57,417)	668,469
22,393	127,175	(66,018)	61,157
126,321	272,945	856,387	1,129,332
258,930	4,337,387	229,882	4,567,268
(46,231)	414,088	169,501	583,590
5,698	31,359	(21,326)	10,033
9,617	66,122	12,118	78,240
488,564	2,763,246	193,902	2,957,148
(16,588)	3,322,181	(146,859)	3,175,322
47,065	308,911	(25,905)	283,007

**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						
SAP	CLB	County Library (all funds)	376,040	65,581	13,803	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	215,784	0	0	0
STD	905	Authority for the Handicapped	0	0	0	0	0
Operating Units							
All Other							
(various)	(various)	All Other	2,780,862	106,987	1,046,634	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	County Law Library	0	0	0	0	0
PAB	RET	Board of Retirement - Admin (all funds)	0	3,440	0	0	0
SQE	SSV	SA San Sevaine RDA - Tax Inc 80% (all funds)	30	1,090	25	0	0
Totals			14,445,998	12,895,878	17,014,598	1,384	92,000

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

COSTS ALLOCATED FROM ...

Auditor- Controller AAA-ATX	County Admin. Office AAA- CAO/FAB	County Counsel AAA-CCL	Fac. Mgmt Custodial AAA-FMC	Fac. Mgmt Grounds AAA-FMG	Fac. Mgmt Maint. AAA-FMM	Human Resources AAA- HRD/UNI	Purch. AAA-PUR
87,556	54,931	(596)	1	(5,218)	(14,665)	149,755	28,309
423	0	0	0	0	0	0	0
454	0	0	0	0	0	0	0
120	0	0	0	0	0	0	0
76,174	4,997	(6,400)	0	0	0	20,353	23,228
2,343	0	0	0	0	0	0	0
150,803	485	(21,983)	(377,226)	(19,806)	(37,714)	62,624	5,565
(7,949)	0	2,108	0	0	0	10,629	0
(4,947)	0	0	0	0	0	0	0
(12,958)	0	(17,960)	0	0	(93)	22,231	0
601	0	0	0	0	0	149	0
630	1,188	0	0	0	0	2,308	0
(2,543)	0	0	0	0	0	0	0
17,757	0	0	0	0	0	22,994	0
798	0	(994)	0	0	0	4	1,936
7,502,531	4,387,462	672,594	(373,722)	(268,181)	(386,656)	8,216,825	1,822,679

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

COSTS ALLOCATED FROM ...

Fund/Dept	Real Est Services AAA- RPR/RNT	IS Systems App Dev AAA-SDD	Total Actual
SAP CLB	12,634	20,522	788,654
SCJ CAO	0	0	423
SCM CAO	0	0	454
SFH CAO	0	0	120
SMI ICM	2,009	2,000	338,146
STD 905	0	0	2,343
Operating Units			
All Other			
(various) (various)	29,350	55,287	3,781,868
(various) (various)	(75)	0	4,713
MPA 500	0	0	(4,947)
NFY 870	15,366	4,718	11,304
NGJ 875	0	98	848
NHY 890	0	2,183	6,308
NIA 900	0	0	(2,543)
PAB RET	0	4,982	49,173
SQE SSV	0	903	3,792
	948,168	4,578,275	71,549,830

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

COSTS ALLOCATED FROM ...

Cost Estimation	Total Estimated	Roll Forward	Total Claimable
106,097	894,751	(97,363)	797,388
32	455	423	878
34	489	454	943
9	129	(445)	(316)
19,976	358,121	196,705	554,826
169	2,511	(49,278)	(46,767)
183,488	3,965,357	22,412	3,987,769
5,889	10,603	(60,020)	(49,417)
470	(4,477)	(6,635)	(11,112)
(3,902)	7,402	(57,441)	(50,039)
87	935	(1,385)	(450)
(3,037)	3,271	(2,325)	947
316	(2,226)	(3,970)	(6,196)
7,550	56,723	11,172	67,896
1,784	5,575	(40,667)	(35,092)
5,202,155	76,751,985	1,691,508	78,443,493



SUMMARY OF COSTS ALLOCATED TO SERVICE UNITS

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

COSTS ALLOCATED FROM ...			COSTS ALLOCATED TO ...				
Fund	Dept		Arch. & Eng. AAA-ANE	Auditor - Controller AAA-ATX	County Admin. Office AAA- CAO/FAB	County Counsel AAA-CCL	Fac. Mgmt Custodial AAA-FMC
Central Support Service Units							
AAA	ANE	Architecture & Engineering	0	0	0	0	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	10,462	1,180,925	210,521	29,578	42,532
AAA	CAO/FAB	County Administrative Office	3,584	54,242	5,495	17,083	8,664
AAA	CCL	County Counsel	126,065	180,497	189,987	1,017,826	8,232
AAA	FMC	Facilities Management - Custodial	(517)	(9,570)	(4,024)	(3,807)	23,466
AAA	FMG	Facilities Management - Grounds	(461)	(8,522)	(2,969)	(3,367)	4,222
AAA	FMM	Facilities Management - Maintenance	(1,250)	(21,134)	(4,239)	(8,919)	34,731
AAA	HRD/UNI	Human Resources	7,503	67,857	11,492	35,625	36,282
AAA	PUR	Purchasing	0	41,500	8,220	4,812	1,724
AAA	RPR/RNT	Real Estate Services/Rent	0	0	35,113	200	0
AAA	SDD	IS - Systems Application Development	56,218	1,431,117	410,864	6,864	140,396
Totals			201,603	2,916,912	860,459	1,095,896	300,248

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

COSTS ALLOCATED TO ...

Fac. Mgmt Grounds AAA-FMG	Fac. Mgmt Maint. AAA-FMM	Human Resources AAA- HRD/UNI	Purch. AAA-PUR	Real Est Services AAA- RPR/RNT	IS Systems App Dev AAA-SDD	Total
0	0	0	0	0	0	0
6,131	60,848	69,178	53,920	33,873	23,952	1,721,919
881	11,946	21,520	3,253	4,713	18,306	149,685
823	11,466	308,063	38,974	38,472	109,407	2,029,812
2,347	32,853	(3,985)	(798)	(13,836)	(2,301)	19,828
422	5,910	(3,920)	(663)	(33,677)	(2,046)	(45,071)
3,473	48,623	(8,417)	(1,638)	(53,977)	(6,078)	(18,826)
11,872	40,299	46,148	13,717	9,848	(16,061)	264,583
7,330	7,185	4,411	4,010	3,007	11,227	93,426
0	0	0	0	18,480	0	53,793
14,397	190,638	422,534	201,655	28,716	2,131,814	5,035,214
47,675	409,769	855,532	312,429	35,618	2,268,221	9,304,364



SERVICE UNITS EXPENDITURE DETAIL

Fund	Dept		Salaries and Employee Benefits	Services and Supplies	Prior Year	Total Current Expenditures
Central Support Service Units						
AAA	ANE	Architecture & Engineering	2,157,699	224,820	(56,103)	2,326,416
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	22,542,759	9,493,881	332,316	32,368,956
AAA	CAO/FAB	County Administrative Office	4,375,508	1,087,492	10,531	5,473,531
AAA	CCL	County Counsel	12,163,256	1,004,922	(21,098)	13,147,080
AAA	FMC	Facilities Management - Custodial	2,107,263	2,519,830	(210,543)	4,416,550
AAA	FMG	Facilities Management - Grounds	315,321	816,689	46,265	1,178,275
AAA	FMM	Facilities Management - Maintenance	4,676,401	3,487,838	(441,140)	7,723,099
AAA	HRD/UNI	Human Resources	13,626,127	2,732,086	(121,443)	16,236,771
AAA	PUR	Purchasing	1,537,118	806,742	11,898	2,355,758
AAA	RPR/RNT	Real Estate Services/Rent	2,115,143	1,076,405	198,016	3,389,564
AAA	SDD	IS - Systems Application Development	12,135,790	2,396,731	(106,820)	14,425,701
TOTALS			77,752,384	25,647,438	(358,120)	103,041,702



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 are computed using six and two-thirds percent (6 2/3%) use allowance of total equipment acquisition cost.

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

Fund	Dept		Computer Software		Equipment		Total
			Acquisition Costs	Depreciation Expense	Acquisition Costs	Use Allow 0.066667	
Central Support Service Units							
AAA	ANE	Architecture & Engineering	0	0	20,586	1,372	1,372
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	116,504	16,163	1,668,636	111,243	127,406
AAA	CAO/FAB	County Administrative Office	0	0	73,135	4,876	4,876
AAA	CCL	County Counsel	0	0	40,251	2,683	2,683
AAA	FMC	Facilities Management - Custodial	0	0	0	0	0
AAA	FMG	Facilities Management - Grounds	0	0	41,123	2,742	2,742
AAA	FMM	Facilities Management - Maintenance	0	0	280,489	18,699	18,699
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 Application Development	0	0	149,216	9,948	9,948
SUBTOTALS			116,504	16,163	2,323,917	154,929	171,092
Internal Service Funds							
IAG	PUR	Printing Services	0	0	0	0	0
IAJ	(various)	IS - Computer Operations	0	0	0	0	0
IAM	(various)	IS - Telecommunication Services	0	0	0	0	0
IAV	PUR	Surplus Property & Storage Operations	0	0	0	0	0
IAY	PUR	Mail/Courier Services	0	0	0	0	0
IBA	VHS	Fleet Management - Motor Pool	0	0	0	0	0
IBP	RMG	Risk Management (all funds)	0	0	0	0	0
ICB	VHS	Fleet Management - Garage	0	0	0	0	0
SUBTOTALS			0	0	0	0	0
Enterprise Funds							
EAA	SWM	PW - 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 funds)	0	0	0	0	0
SUBTOTALS			0	0	0	0	0

General Fund Operating Units

AAA	APT	Airports (all funds)	0	0	647,774	43,185	43,185
AAA	ASR	Assessor/Recorder/County Clerk	36,504	6,301	1,569,807	104,654	110,956
AAA	AWM	Agriculture/Weights & Measures (all funds)	0	0	358,290	23,886	23,886
AAA	BDF	Board of Supervisors (all funds)	0	0	13,641	909	909
AAA	CBD	Clerk of the Board	0	0	0	0	0
AAA	CCM	County Museum (all funds)	0	0	372,384	24,826	24,826
AAA	CCP	Regional Parks (all funds)	0	0	1,325,379	88,359	88,359
AAA	CCS	PH - California Children's Services	149,475	4,152	33,495	2,233	6,385
AAA	CTN	CTC - Court Judicial Benefits	0	0	0	0	0
AAA	DAT	District Attorney (all funds)	6,000	1,833	570,398	38,027	39,860
AAA	DCS	Child Support Services	0	0	0	0	0
AAA	DPA	Human Services Admin Claim (all funds)	0	0	0	0	0
AAA	EDF	Economic Development Function (all funds)	0	0	79,627	5,308	5,308
AAA	EMC	PH - Indigent Ambulance	0	0	0	0	0
AAA	FLP	CTC - 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 (all funds)	0	0	0	0	0
AAA	LUS	Land Use Services Department (all funds)	0	0	296,305	19,754	19,754
AAA	MLH	Behavioral Health (all funds)	0	0	0	0	0
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	0	0	14,032	935	935

**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	87,788	3,546,773	236,453	324,241
AAA	PRB	Probation - Admin, Corr & Det (all funds)	0	0	3,216,187	214,414	214,414
AAA	ROV	Registrar of Voters	0	0	1,455,869	97,058	97,058
AAA	SCL	County Schools	0	0	0	0	0
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	2,639,180	764,751	75,909,259	5,060,643	5,825,394
AAA	SVR	PW - Surveyor (all funds)	0	0	401,738	26,783	26,783
AAA	TRC	CTC - Trial Court Funding	0	0	0	0	0
AAA	VAF	Veterans Affairs	0	0	13,246	883	883
SUBTOTALS			3,114,908	864,826	90,323,713	6,021,611	6,886,437

Other Operating Units

(various)	(various)	Brd-Gov'd Special Districts (summary)	0	0	5,695,221	379,683	379,683
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	76,560	5,104	5,104
FPD	106	SBC Fire Protection District (all funds)	24,500	8,167	41,976,574	2,798,452	2,806,619
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	2,379,237	158,617	158,617
SAA	TRA	Transportation (all funds)	0	0	33,663,758	2,244,262	2,244,262
SAC	JOB	Workforce Development (all funds)	0	0	239,907	15,994	15,994
SAP	CLB	County Library (all funds)	0	0	983,716	65,581	65,581
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)	534,930	148,592	1,007,881	67,192	215,784

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

Fund	Dept		Computer Software		Equipment		Total
			Acquisition Costs	Depreciation Expense	Acquisition Costs	Use Allow 0.066667	
STD	905	Authority for the Handicapped	0	0	0	0	0
SUBTOTALS			559,430	156,758	86,117,030	5,741,164	5,897,922
All Other							
(various)	(various)	All Other	0	0	1,604,801	106,987	106,987
(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	County Law Library	0	0	0	0	0
PAB	RET	Board of Retirement - Admin (all funds)	0	0	51,606	3,440	3,440
SQE	SSV	SA San Sevaine RDA - Tax Inc 80% (all funds)	0	0	16,355	1,090	1,090
SUBTOTALS			0	0	1,672,762	111,518	111,518
TOTALS			3,790,842	1,037,748	180,437,423	12,029,222	13,066,969



RENT – ALLOWED COST

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

RENT - ALLOWED COSTS

Fund	Dept		Rent Paid by Real Estate Svcs For Others	Less Amount Transferred To User	Total Allowed Costs
Central Support Service Units					
AAA	ANE	Architecture & Engineering	0	0	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	0	0	0
AAA	CAO/FAB	County Administrative Office	0	0	0
AAA	CCL	County Counsel	6,132	6,132	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 Application Development	0	0	0
SUBTOTALS			6,132	6,132	0
Internal Service Funds					
IAG	PUR	Printing Services	0	0	0
IAJ	(various)	IS - Computer Operations	0	0	0
IAM	(various)	IS - 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	66,960	66,960	0
SUBTOTALS			66,960	66,960	0
Enterprise Funds					
EAA	SWM	PW - 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)	373,538	373,538	0
SUBTOTALS			373,538	373,538	0

General Fund Operating Units

AAA	APT	Airports (all funds)	0	0	0
AAA	ASR	Assessor/Recorder/County Clerk	88,145	88,145	0
AAA	AWM	Agriculture/Weights & Measures (all funds)	69,648	69,648	0
AAA	BDF	Board of Supervisors (all funds)	0	0	0
AAA	CBD	Clerk of the Board	0	0	0
AAA	CCM	County Museum (all funds)	98,958	98,958	0
AAA	CCP	Regional Parks (all funds)	0	0	0
AAA	CCS	PH - California Children's Services	293,080	293,080	0
AAA	CTN	CTC - Court Judicial Benefits	0	0	0
AAA	DAT	District Attorney (all funds)	800,080	800,080	0
AAA	DCS	Child Support Services	3,116,583	3,116,583	0
AAA	DPA	Human Services Admin Claim (all funds)	21,338,700	21,337,375	1,326
AAA	EDF	Economic Development Function (all funds)	0	0	0
AAA	EMC	PH - Indigent Ambulance	0	0	0
AAA	FLP	CTC - 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 (all funds)	0	0	0
AAA	LUS	Land Use Services Department (all funds)	0	0	0
AAA	MLH	Behavioral Health (all funds)	4,126,542	4,126,542	0
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	0	0	0

RENT - ALLOWED COSTS

Fund	Dept		Rent Paid by Real Estate Svcs For Others	Less Amount Transferred To User	Total Allowed Costs
AAA	PBD	Public Defender	435,199	435,199	0
AAA	PGD	Public Guardian - Conservator	0	0	0
AAA	PHL	Public Health	2,863,748	2,863,748	0
AAA	PRB	Probation - Admin, Corr & Det (all funds)	1,448,760	1,448,760	0
AAA	ROV	Registrar of Voters	0	0	0
AAA	SCL	County Schools	0	0	0
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	690,282	690,282	0
AAA	SVR	PW - Surveyor (all funds)	0	0	0
AAA	TRC	CTC - Trial Court Funding	0	0	0
AAA	VAF	Veterans Affairs	0	0	0
SUBTOTALS			35,369,726	35,368,400	1,326

Other Operating Units

(various)	(various)	Brd-Gov'd Special Districts (summary)	73,332	73,332	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 (all funds)	0	0	0
RFZ	097	Flood Control District (all zones)	0	0	0
RHH	498	IHSS Public Authority	0	0	0
RRC	903	Children & Families First Commission	0	0	0
RSC	HPS	Preschool Services	2,543,247	2,543,189	58
SAA	TRA	Transportation (all funds)	0	0	0
SAC	JOB	Workforce Development (all funds)	1,419,864	1,419,864	0
SAP	CLB	County Library (all funds)	461,003	461,003	0
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)	385,171	385,171	0

RENT - ALLOWED COSTS

Fund	Dept		Rent Paid by Real Estate Svcs For Others	Less Amount Transferred To User	Total Allowed Costs
STD	905	Authority for the Handicapped	0	0	0
SUBTOTALS			4,882,616	4,882,558	58
All Other					
(various)	(various)	All Other	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	County Law Library	0	0	0
PAB	RET	Board of Retirement - Admin (all funds)	0	0	0
SQE	SSV	SA San Sevaine RDA - Tax Inc 80% (all funds)	0	0	0
SUBTOTALS			0	0	0
TOTALS			40,698,972	40,697,588	1,384



SPACE USE – ALLOWED COSTS

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

SPACE USE - ALLOWED COSTS

Fund	Dept		County-Owned Buildings	
			Acquisition Cost	Space Use Allowance: 2%
Central Support Service Units				
AAA	ANE	Architecture & Engineering	925,351	18,507
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	13,329,993	266,600
AAA	CAO/FAB	County Administrative Office	5,746,561	114,931
AAA	CCL	County Counsel	6,129,110	122,582
AAA	FMC	Facilities Management - Custodial	1,040,780	20,816
AAA	FMG	Facilities Management - Grounds	106,747	2,135
AAA	FMM	Facilities Management - Maintenance	1,441,080	28,822
AAA	HRD/UNI	Human Resources	2,525,513	50,510
AAA	PUR	Purchasing	543,154	10,863
AAA	RPR/RNT	Real Estate Services/Rent	1,666,097	33,322
AAA	SDD	IS - Systems Application Development	170,081	3,402
SUBTOTALS			33,624,468	672,489
Internal Service Funds				
IAG	PUR	Printing Services	1,021,583	20,432
IAJ	(various)	IS - Computer Operations	9,354,787	187,096
IAM	(various)	IS - Telecommunication Services	4,098,261	81,965
IAV	PUR	Surplus Property & Storage Operations	1,894,099	37,882
IAY	PUR	Mail/Courier Services	487,888	9,758
IBA	VHS	Fleet Management - Motor Pool	0	0
IBP	RMG	Risk Management (all funds)	3,165,939	63,319
ICB	VHS	Fleet Management - Garage	0	0
SUBTOTALS			20,022,557	400,451
Enterprise Funds				
EAA	SWM	PW - Solid Waste Management (all funds)	0	0
EAD	MCR	Arrowhead Regional Medical Center (all funds)	0	0
SUBTOTALS			0	0

SPACE USE - ALLOWED COSTS

Fund	Dept		County-Owned Buildings	
			Acquisition Cost	Space Use Allowance: 2%
General Fund Operating Units				
AAA	APT	Airports (all funds)	1,476,491	29,530
AAA	ASR	Assessor/Recorder/County Clerk	14,953,826	299,077
AAA	AWM	Agriculture/Weights & Measures (all funds)	1,389,425	27,788
AAA	BDF	Board of Supervisors (all funds)	5,154,220	103,084
AAA	CBD	Clerk of the Board	1,211,021	24,220
AAA	CCM	County Museum (all funds)	16,741,246	334,825
AAA	CCP	Regional Parks (all funds)	26,496,431	529,929
AAA	CCS	PH - California Children's Services	0	0
AAA	CTN	CTC - Court Judicial Benefits	0	0
AAA	DAT	District Attorney (all funds)	20,500,587	410,012
AAA	DCS	Child Support Services	0	0
AAA	DPA	Human Services Admin Claim (all funds)	2,386,622	47,732
AAA	EDF	Economic Development Function (all funds)	2,898,691	57,974
AAA	EMC	PH - Indigent Ambulance	0	0
AAA	FLP	CTC - Drug Court Programs	0	0
AAA	GJY	Grand Jury	766,690	15,334
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 (all funds)	0	0
AAA	LUS	Land Use Services Department (all funds)	9,124,070	182,481
AAA	MLH	Behavioral Health (all funds)	0	0
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	0	0
AAA	PBD	Public Defender	10,534,152	210,683
AAA	PGD	Public Guardian - Conservator	2,036,835	40,737
AAA	PHL	Public Health	12,094,673	241,893
AAA	PRB	Probation - Admin, Corr & Det (all funds)	124,656,265	2,493,125
AAA	ROV	Registrar of Voters	3,292,343	65,847
AAA	SCL	County Schools	4,329,983	86,600
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	259,287,409	5,185,748
AAA	SVR	PW - Surveyor (all funds)	491,287	9,826

SPACE USE - ALLOWED COSTS

Fund	Dept		County-Owned Buildings	
			Acquisition Cost	Space Use Allowance: 2%
AAA	TRC	CTC - Trial Court Funding	0	0
AAA	VAF	Veterans Affairs	1,809,440	36,189
SUBTOTALS			521,631,708	10,432,634
Other Operating Units				
(various)	(various)	Brd-Gov'd Special Districts (summary)	967,138	19,343
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 (all funds)	9,250,423	185,008
RFZ	097	Flood Control District (all zones)	1,723,169	34,463
RHH	498	IHSS Public Authority	0	0
RRC	903	Children & Families First Commission	0	0
RSC	HPS	Preschool Services	4,256,793	85,136
SAA	TRA	Transportation (all funds)	6,601,495	132,030
SAC	JOB	Workforce Development (all funds)	0	0
SAP	CLB	County Library (all funds)	18,802,002	376,040
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
SUBTOTALS			41,601,020	832,020
All Other				
(various)	(various)	All Other	139,043,105	2,780,862
(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	County Law Library	0	0
PAB	RET	Board of Retirement - Admin (all funds)	0	0
SQE	SSV	SA San Sevaine RDA - Tax Inc 80% (all funds)	1,501	30

SPACE USE - ALLOWED COSTS

Fund	Dept	County-Owned Buildings	
		Acquisition Cost	Space Use Allowance: 2%
SUBTOTALS		139,044,606	2,780,892
TOTALS		755,924,359	15,118,487



UTILITIES – ALLOWED COST

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

UTILITIES - ALLOWED COSTS

Fund	Dept		Utilities Paid by Facilities Management For Other	Less Refunds/Amount Transferred To User	Total Allowed Costs
Central Support Service Units					
AAA	ANE	Architecture & Engineering	15,414	0	15,414
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	279,354	0	279,354
AAA	CAO/FAB	County Administrative Office	95,724	0	95,724
AAA	CCL	County Counsel	102,097	0	102,097
AAA	FMC	Facilities Management - Custodial	49,048	0	49,048
AAA	FMG	Facilities Management - Grounds	5,031	0	5,031
AAA	FMM	Facilities Management - Maintenance	67,912	0	67,912
AAA	HRD/UNI	Human Resources	93,344	0	93,344
AAA	PUR	Purchasing	15,806	0	15,806
AAA	RPR/RNT	Real Estate Services/Rent	27,753	0	27,753
AAA	SDD	IS - Systems Application Development	9,310	0	9,310
SUBTOTALS			760,793	0	760,793
Internal Service Funds					
IAG	PUR	Printing Services	28,507	0	28,507
IAJ	(various)	IS - Computer Operations	474,676	0	474,676
IAM	(various)	IS - Telecommunication Services	288,855	0	288,855
IAV	PUR	Surplus Property & Storage Operations	55,118	0	55,118
IAY	PUR	Mail/Courier Services	14,197	0	14,197
IBA	VHS	Fleet Management - Motor Pool	41,222	0	41,222
IBP	RMG	Risk Management (all funds)	62,464	0	62,464
ICB	VHS	Fleet Management - Garage	119,183	0	119,183
SUBTOTALS			1,084,222	0	1,084,222
Enterprise Funds					
EAA	SWM	PW - Solid Waste Management (all funds)	99,450	0	99,450
EAD	MCR	Arrowhead Regional Medical Center (all funds)	13,612	0	13,612
SUBTOTALS			113,062	0	113,062

UTILITIES - ALLOWED COSTS

Fund	Dept		Utilities Paid by Facilities Management For Other	Less Refunds/Amount Transferred To User	Total Allowed Costs
General Fund Operating Units					
AAA	APT	Airports (all funds)	311,834	0	311,834
AAA	ASR	Assessor/Recorder/County Clerk	315,731	0	315,731
AAA	AWM	Agriculture/Weights & Measures (all funds)	29,923	0	29,923
AAA	BDF	Board of Supervisors (all funds)	63,548	0	63,548
AAA	CBD	Clerk of the Board	20,173	0	20,173
AAA	CCM	County Museum (all funds)	378,642	0	378,642
AAA	CCP	Regional Parks (all funds)	2,829,880	0	2,829,880
AAA	CCS	PH - California Children's Services	0	0	0
AAA	CTN	CTC - Court Judicial Benefits	0	0	0
AAA	DAT	District Attorney (all funds)	286,021	0	286,021
AAA	DCS	Child Support Services	0	0	0
AAA	DPA	Human Services Admin Claim (all funds)	38,030	0	38,030
AAA	EDF	Economic Development Function (all funds)	33,905	0	33,905
AAA	EMC	PH - Indigent Ambulance	0	0	0
AAA	FLP	CTC - Drug Court Programs	0	0	0
AAA	GJY	Grand Jury	9,176	0	9,176
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 (all funds)	0	0	0
AAA	LUS	Land Use Services Department (all funds)	127,250	0	127,250
AAA	MLH	Behavioral Health (all funds)	242,364	0	242,364
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	0	0	0
AAA	PBD	Public Defender	165,887	0	165,887
AAA	PGD	Public Guardian - Conservator	77,420	0	77,420
AAA	PHL	Public Health	427,204	0	427,204
AAA	PRB	Probation - Admin, Corr & Det (all funds)	1,334,160	0	1,334,160
AAA	ROV	Registrar of Voters	95,807	0	95,807
AAA	SCL	County Schools	29,867	0	29,867
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	7,432,926	0	7,432,926
AAA	SVR	PW - Surveyor (all funds)	26,969	0	26,969
AAA	TRC	CTC - 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	23,971	0	23,971
SUBTOTALS			14,300,686	0	14,300,686

Other Operating Units

(various)	(various)	Brd-Gov'd Special Districts (summary)	39,879	0	39,879
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 (all funds)	119,854	0	119,854
RFZ	097	Flood Control District (all zones)	82,855	0	82,855
RHH	498	IHSS Public Authority	0	0	0
RRC	903	Children & Families First Commission	0	0	0
RSC	HPS	Preschool Services	44,872	0	44,872
SAA	TRA	Transportation (all funds)	168,707	0	168,707
SAC	JOB	Workforce Development (all funds)	0	0	0
SAP	CLB	County Library (all funds)	13,803	0	13,803
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
SUBTOTALS			469,969	0	469,969

All Other

(various)	(various)	All Other	1,046,634	0	1,046,634
(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	County Law Library	0	0	0
PAB	RET	Board of Retirement - Admin (all funds)	0	0	0
SQE	SSV	SA San Sevaine RDA - Tax Inc 80% (all funds)	25	0	25

UTILITIES - ALLOWED COSTS

Fund	Dept	Utilities Paid by Facilities Management For Other	Less Refunds/Amount Transferred To User	Total Allowed Costs
SUBTOTALS		1,046,659	0	1,046,659
TOTALS		17,775,391	0	17,775,391



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

Details	Source Section	Amount
COSTS		
Current Expenditures	4	2,326,416
Computer Software Depreciation & Equipment Use	5	1,372
Space Use	7	18,507
Utilities	8	15,414
TOTAL ALLOCABLE		2,361,710
NET ALLOCABLE		2,361,710

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0152	Less: Unallocated Costs	Less: Program Reimbursement
A&E Services - Actual Hours	2,326,416	2,361,710	0	0
TOTALS	2,326,416	2,361,710	0	0

Architecture & Engineering

2nd Allocation

Fund	Dept	Description	Amount
AAA	ANE	Architecture & Engineering	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	10,462
AAA	CAO/FAB	County Administrative Office	3,584
AAA	CCL	County Counsel	126,065
AAA	FMC	Facilities Management - Custodial	(517)
AAA	FMG	Facilities Management - Grounds	(461)
AAA	FMM	Facilities Management - Maintenance	(1,250)
AAA	HRD/UNI	Human Resources	7,503
AAA	PUR	Purchasing	0
AAA	RPR/RNT	Real Estate Services/Rent	0
AAA	SDD	IS - Systems Application Development	56,218
TOTAL ALLOCABLE			201,603

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.0867	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
2,361,710	201,603	201,603	Actual Hours
2,361,710	201,603	201,603	

Architecture & Engineering AAA-ANE (1st Allocation)

Fund	Dept		Actual Hours		Credits	Total
			Base: Actual Hours	Allocation: Base x 116.1116		
Central Support Service Units						
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 Application Development				0
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services				0
IAJ	(various)	IS - Computer Operations				0
IAM	(various)	IS - Telecommunication Services				0
IAV	PUR	Surplus Property & Storage Operations				0
IAY	PUR	Mail/Courier Services				0
IBA	VHS	Fleet Management - Motor Pool				0
IBP	RMG	Risk Management (all funds)				0
ICB	VHS	Fleet Management - Garage				0
Enterprise Funds						
EAA	SWM	PW - Solid Waste Management (all funds)				0
EAD	MCR	Arrowhead Regional Medical Center (all funds)	877	101,830	106,471	(4,641)
General Fund Operating Units						
AAA	APT	Airports (all funds)	93	10,798	14,360	(3,562)
AAA	ASR	Assessor/Recorder/County Clerk				0
AAA	AWM	Agriculture/Weights & Measures (all funds)				0
AAA	BDF	Board of Supervisors (all funds)				0
AAA	CBD	Clerk of the Board				0

Architecture & Engineering AAA-ANE (1st Allocation)

Fund	Dept		Actual Hours		Credits	Total
			Base: Actual Hours	Allocation: Base x 116.1116		
AAA	CCM	County Museum (all funds)				0
AAA	CCP	Regional Parks (all funds)			1,185	(1,185)
AAA	CCS	PH - California Children's Services				0
AAA	CTN	CTC - Court Judicial Benefits				0
AAA	DAT	District Attorney (all funds)				0
AAA	DCS	Child Support Services				0
AAA	DPA	Human Services Admin Claim (all funds)				0
AAA	EDF	Economic Development Function (all funds)				0
AAA	EMC	PH - Indigent Ambulance				0
AAA	FLP	CTC - 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 (all funds)				0
AAA	LUS	Land Use Services Department (all funds)				0
AAA	MLH	Behavioral Health (all funds)				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 (all funds)				0
AAA	ROV	Registrar of Voters				0
AAA	SCL	County Schools				0
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)				0
AAA	SVR	PW - Surveyor (all funds)				0
AAA	TRC	CTC - Trial Court Funding				0
AAA	VAF	Veterans Affairs				0
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)				0
AAF	OOA	Aging and Adult Services (all funds)				0
CJV	CIP	Capital Improvement Funds (all funds)	19,370	2,249,082	2,349,297	(100,215)
FPD	106	SBC Fire Protection District (all funds)				0
RFZ	097	Flood Control District (all zones)				0

Architecture & Engineering AAA-ANE (1st Allocation)

Fund	Dept		Actual Hours		Credits	Total
			Base: Actual Hours	Allocation: Base x 116.1116		
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 (all funds)				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
All Other						
(various)	(various)	All Other				0
(various)	(various)	Self-Gov'd Special Districts (summary)				0
MPA	500	Mojave Desert AQMD (all funds)				0
NFY	870	S A N B A G (all funds)				0
NGJ	875	Inland Library System (all funds)				0
NHY	890	L A F C O				0
NIA	900	County Law Library				0
PAB	RET	Board of Retirement - Admin (all funds)				0
SQE	SSV	SA San Sevaine RDA - Tax Inc 80% (all funds)				0
Totals			20,340	2,361,710	2,471,313	(109,603)

Architecture & Engineering AAA-ANE (2nd Allocation)

Fund	Dept		Actual Hours		Total	Total Allocation
			Base: Actual Hours	Allocation: Base x 9.9117		
Central Support Service Units						
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 Application Development			0	0
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services			0	0
IAJ	(various)	IS - Computer Operations			0	0
IAM	(various)	IS - Telecommunication Services			0	0
IAV	PUR	Surplus Property & Storage Operations			0	0
IAY	PUR	Mail/Courier Services			0	0
IBA	VHS	Fleet Management - Motor Pool			0	0
IBP	RMG	Risk Management (all funds)			0	0
ICB	VHS	Fleet Management - Garage			0	0
Enterprise Funds						
EAA	SWM	PW - Solid Waste Management (all funds)			0	0
EAD	MCR	Arrowhead Regional Medical Center (all funds)	877	8,693	8,693	4,051
General Fund Operating Units						
AAA	APT	Airports (all funds)	93	922	922	(2,640)
AAA	ASR	Assessor/Recorder/County Clerk			0	0
AAA	AWM	Agriculture/Weights & Measures (all funds)			0	0
AAA	BDF	Board of Supervisors (all funds)			0	0
AAA	CBD	Clerk of the Board			0	0

Architecture & Engineering AAA-ANE (2nd Allocation)

Fund	Dept		Actual Hours		Total	Total Allocation
			Base: Actual Hours	Allocation: Base x 9.9117		
AAA	CCM	County Museum (all funds)			0	0
AAA	CCP	Regional Parks (all funds)			0	(1,185)
AAA	CCS	PH - California Children's Services			0	0
AAA	CTN	CTC - Court Judicial Benefits			0	0
AAA	DAT	District Attorney (all funds)			0	0
AAA	DCS	Child Support Services			0	0
AAA	DPA	Human Services Admin Claim (all funds)			0	0
AAA	EDF	Economic Development Function (all funds)			0	0
AAA	EMC	PH - Indigent Ambulance			0	0
AAA	FLP	CTC - 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 (all funds)			0	0
AAA	LUS	Land Use Services Department (all funds)			0	0
AAA	MLH	Behavioral Health (all funds)			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 (all funds)			0	0
AAA	ROV	Registrar of Voters			0	0
AAA	SCL	County Schools			0	0
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)			0	0
AAA	SVR	PW - Surveyor (all funds)			0	0
AAA	TRC	CTC - Trial Court Funding			0	0
AAA	VAF	Veterans Affairs			0	0
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)			0	0
AAF	OOA	Aging and Adult Services (all funds)			0	0
CJV	CIP	Capital Improvement Funds (all funds)	19,370	191,989	191,989	91,774
FPD	106	SBC Fire Protection District (all funds)			0	0
RFZ	097	Flood Control District (all zones)			0	0

Architecture & Engineering AAA-ANE (2nd Allocation)

Fund	Dept		Actual Hours		Total	Total Allocation
			Base: Actual Hours	Allocation: Base x 9.9117		
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 (all funds)			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
All Other						
(various)	(various)	All Other			0	0
(various)	(various)	Self-Gov'd Special Districts (summary)			0	0
MPA	500	Mojave Desert AQMD (all funds)			0	0
NFY	870	S A N B A G (all funds)			0	0
NGJ	875	Inland Library System (all funds)			0	0
NHY	890	L A F C O			0	0
NIA	900	County Law Library			0	0
PAB	RET	Board of Retirement - Admin (all funds)			0	0
SQE	SSV	SA San Sevaine RDA - Tax Inc 80% (all funds)			0	0
Totals			20,340	201,603	201,603	92,000



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) Audit Division – actual hours;
- (2) Payroll Section – number of payroll warrants;
- (3) Reporting – number of employees;
- (4) Special Projects – actual hours;
- (5) Warrant Processing – number of accounting transactions.

The support costs for HS Auditing, Property Tax, School Claims and Treasurer, Tax Collector & Central Collections are charged to those units.

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
COSTS		
Current Expenditures	4	32,368,956
Computer Software Depreciation & Equipment Use	5	127,406
Space Use	7	266,600
Utilities	8	279,354
TOTAL ALLOCABLE		33,042,316
REVENUE		
Miscellaneous Revenue		81,286
		81,286
NET ALLOCABLE		32,961,030

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0184	Less: Unallocated Costs	Less: Program Reimbursement
Administration	13,515	13,763	13,763	0
Audit Division	2,074,136	2,112,249	0	429,680
HS Auditing	4,505	4,588	0	0
Payroll	2,153,887	2,193,466	0	2,656
Property Tax	1,511,552	1,539,328	1,539,328	0
Reporting	2,116,779	2,155,676	0	24,904
SB 90 & PC 4750	147,779	147,779	0	147,779
School Claims	4,505	4,588	0	0
Special Projects	807,276	822,110	0	12,685
Treasurer/Tax Collector/Central Collections	20,711,162	21,091,736	21,091,736	0
Warrant Processing	2,823,859	2,875,748	0	0
TOTALS	32,368,956	32,961,030	22,644,827	617,705

Auditor-Controller/Treasurer/Tax Collector

2nd Allocation

Fund	Dept	Description	Amount
AAA	ANE	Architecture & Engineering	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	1,180,925
AAA	CAO/FAB	County Administrative Office	54,242
AAA	CCL	County Counsel	180,497
AAA	FMC	Facilities Management - Custodial	(9,570)
AAA	FMG	Facilities Management - Grounds	(8,522)
AAA	FMM	Facilities Management - Maintenance	(21,134)
AAA	HRD/UNI	Human Resources	67,857
AAA	PUR	Purchasing	41,500
AAA	RPR/RNT	Real Estate Services/Rent	0
AAA	SDD	IS - Systems Application Development	1,431,117
TOTAL ALLOCABLE			2,916,912

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.0901	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
0	1,218	0	Not Allocated
1,682,569	186,910	186,910	Audit Division Actual Hours
4,588	406	406	Direct Charge
2,190,810	194,096	194,096	No. of Payroll Warrants
0	136,213	0	Not Allocated
2,130,772	190,753	190,753	No. of Employees
0	13,317	0	Not Allocated
4,588	406	406	Direct Charge
809,425	72,747	72,747	Management Services Actual Hours
0	1,866,376	0	Not Allocated
2,875,748	254,471	254,471	No. of Acctg. Transactions
9,698,498	2,916,912	899,789	

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

Fund	Dept		Warrant Processing		Reporting	
			Base:	Allocation:	Base:	Allocation:
			No. of Acctg. Transactions	Base x 0.6470	No. of Employees	Base x 109.9139
Central Support Service Units						
AAA	ANE	Architecture & Engineering	10,042	6,498	17	1,919
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	640,791	414,622	264	29,047
AAA	CAO/FAB	County Administrative Office	23,900	15,464	27	2,942
AAA	CCL	County Counsel	16,640	10,767	83	9,148
AAA	FMC	Facilities Management - Custodial	29,145	18,858	42	4,639
AAA	FMG	Facilities Management - Grounds	5,773	3,736	4	472
AAA	FMM	Facilities Management - Maintenance	43,063	27,864	58	6,397
AAA	HRD/UNI	Human Resources	39,610	25,630	105	11,524
AAA	PUR	Purchasing	68,726	44,469	16	1,742
AAA	RPR/RNT	Real Estate Services/Rent	29,371	19,004	23	2,524
AAA	SDD	IS - Systems Application Development	5,863	3,794	89	9,803
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	7,518	4,864	14	1,509
IAJ	(various)	IS - Computer Operations	27,147	17,565	116	12,771
IAM	(various)	IS - Telecommunication Services	34,866	22,560	87	9,500
IAV	PUR	Surplus Property & Storage Operations	1,364	883	2	220
IAY	PUR	Mail/Courier Services	5,474	3,542	25	2,697
IBA	VHS	Fleet Management - Motor Pool	16,559	10,714	3	330
IBP	RMG	Risk Management (all funds)	311,701	201,685	55	6,029
ICB	VHS	Fleet Management - Garage	35,719	23,112	70	7,648
Enterprise Funds						
EAA	SWM	PW - Solid Waste Management (all funds)	41,525	26,869	76	8,404
EAD	MCR	Arrowhead Regional Medical Center (all funds)	245,544	158,878	2,997	329,425
General Fund Operating Units						
AAA	APT	Airports (all funds)	18,306	11,845	19	2,088
AAA	ASR	Assessor/Recorder/County Clerk	50,487	32,667	211	23,187
AAA	AWM	Agriculture/Weights & Measures (all funds)	5,601	3,624	59	6,531
AAA	BDF	Board of Supervisors (all funds)	12,900	8,347	44	4,794
AAA	CBD	Clerk of the Board	5,727	3,706	13	1,408

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

Special Projects		Audit Division		Payroll		Direct Charges	Credits	Total
Base:	Allocation:	Base:	Allocation:	Base:	Allocation:			
Management Services Actual Hours	Base x 93.0427	Audit Division Actual Hours	Base x 117.3606	No. of Payroll Warrants	Base x 4.4652			
				458	2,045			10,462
2,116	196,832	4,344	509,776	6,864	30,649			1,180,925
968	90,089	850	99,713	703	3,139		827	210,521
				2,164	9,663			29,578
		121	14,233	1,075	4,800			42,532
		12	1,424	112	500			6,131
		170	19,925	1,492	6,662			60,848
128	11,956	64	7,535	2,807	12,534			69,178
62	5,745	1	110	415	1,853			53,920
		82	9,679	597	2,666			33,873
				2,319	10,355			23,952
334	31,039			359	1,603		30,119	8,897
466	43,323	85	9,954	3,010	13,440		37,469	59,585
606	56,353	8	939	2,274	10,154		49,251	50,255
201	18,723			52	232		20,645	(587)
166	15,432			613	2,737		20,575	3,833
311	28,952			78	348		34,087	6,258
309	28,712	396	46,472	1,435	6,408		47,090	242,216
442	41,140	62	7,315	1,812	8,091		50,447	36,858
571	53,113	43	5,005	1,987	8,872		61,535	40,728
		84	9,844	75,876	338,804		97,490	739,462
140	12,979	21	2,409	496	2,215		511	31,025
		168	19,744	5,507	24,590			100,189
			59	1,483	6,622		15	16,821
				1,178	5,260			18,401
		9	1,100	337	1,505			7,718

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

Fund	Dept		Warrant Processing		Reporting	
			Base:	Allocation:	Base:	Allocation:
			No. of Acctg. Transactions	Base x 0.6470	No. of Employees	Base x 109.9139
AAA	CCM	County Museum (all funds)	13,679	8,851	29	3,213
AAA	CCP	Regional Parks (all funds)	61,758	39,960	129	14,107
AAA	CCS	PH - California Children's Services	4,278	2,768	151	16,606
AAA	CTN	CTC - Court Judicial Benefits	60	39		
AAA	DAT	District Attorney (all funds)	69,310	44,847	470	51,706
AAA	DCS	Child Support Services	79,432	51,396	408	44,849
AAA	DPA	Human Services Admin Claim (all funds)	284,720	184,227	4,552	500,290
AAA	EDF	Economic Development Function (all funds)	16,760	10,845	30	3,310
AAA	EMC	PH - Indigent Ambulance	315	204		
AAA	FLP	CTC - Drug Court Programs	1,175	760		
AAA	GJY	Grand Jury	2,434	1,575		
AAA	HCC	Health Administration	1,670	1,081	2	220
AAA	IDC	Indigent Defense	4,259	2,756		
AAA	JPL	Capital Facilities Leases	121	78		
AAA	LIT	Litigation Proceeds and Uses	401	259		
AAA	LNJ	Law and Justice Group (all funds)	1,149	743	1	110
AAA	LUS	Land Use Services Department (all funds)	28,768	18,614	99	10,916
AAA	MLH	Behavioral Health (all funds)	176,522	114,218	783	86,054
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	8,409	5,441	11	1,226
AAA	PBD	Public Defender	26,300	17,017	220	24,177
AAA	PGD	Public Guardian - Conservator	10,074	6,518	18	1,978
AAA	PHL	Public Health	87,689	56,739	642	70,552
AAA	PRB	Probation - Admin, Corr & Det (all funds)	128,071	82,868	1,130	124,161
AAA	ROV	Registrar of Voters	46,212	29,901	37	4,113
AAA	SCL	County Schools	347	225		
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	574,341	371,625	3,344	367,683
AAA	SVR	PW - Surveyor (all funds)	8,981	5,811	27	2,947
AAA	TRC	CTC - Trial Court Funding	1,687	1,092		
AAA	VAF	Veterans Affairs	3,433	2,221	18	1,978
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	105,542	68,291	164	18,000
AAF	OOA	Aging and Adult Services (all funds)	15,353	9,934	76	8,353
CJV	CIP	Capital Improvement Funds (all funds)	18,934	12,251		
FPD	106	SBC Fire Protection District (all funds)	175,427	113,509	869	95,472

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

Special Projects		Audit Division		Payroll		Direct Charges	Credits	Total
Base:	Allocation:	Base:	Allocation:	Base:	Allocation:			
Management Services Actual Hours	Base x 93.0427	Audit Division Actual Hours	Base x 117.3606	No. of Payroll Warrants	Base x 4.4652			
		53	6,248	770	3,438		191	21,559
		8	884	3,328	14,860		22	69,790
				3,834	17,120			36,494
								39
		1	147	12,215	54,543		292	150,950
		369	43,255	10,492	46,849		7,172	179,178
		820	96,179	116,923	522,089	4,588	183,015	1,124,357
		116	13,612	785	3,505		12,961	18,310
								204
				2	9			769
								1,575
				53	237			1,537
								2,756
		1,105	129,628				78,239	51,467
								259
		4	411	26	116		826	554
44	4,140	246	28,873	2,544	11,360			73,903
		189	22,199	20,353	90,881		17,487	295,865
				289	1,290			7,957
		22	2,530	5,689	25,403			69,127
				474	2,117			10,613
105	9,793	224	26,294	16,562	73,953		14,433	222,898
33	3,094	197	23,162	29,209	130,425		5,611	358,098
26	2,373	73	8,580	1,308	5,841			50,807
4	326					4,588		5,138
27	2,512	924	108,462	81,888	365,649		8,695	1,207,237
21	1,954	205	24,089	700	3,126			37,926
								1,092
				469	2,094			6,294
102	9,467	310	36,357	3,612	16,128		114,067	34,176
		139	16,313	1,957	8,738		5,492	37,847
								12,251
23	2,140	1,343	157,757	16,850	75,239		61,948	382,170

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

Fund	Dept		Warrant Processing		Reporting	
			Base:	Allocation:	Base:	Allocation:
			No. of Acctg. Transactions	Base x 0.6470	No. of Employees	Base x 109.9139
RFZ	097	Flood Control District (all zones)	45,850	29,667	144	15,786
RHH	498	IHSS Public Authority	3,065	1,983	20	2,185
RRC	903	Children & Families First Commission	15,538	10,054	25	2,706
RSC	HPS	Preschool Services	119,753	77,486	628	69,030
SAA	TRA	Transportation (all funds)	89,038	57,612	314	34,526
SAC	JOB	Workforce Development (all funds)	66,514	43,038	107	11,736
SAP	CLB	County Library (all funds)	40,866	26,442	231	25,420
SCJ	CAO	Courthouse Temp Construction	588	380		
SCM	CAO	Criminal Justice Temp Const	632	409		
SFH	CAO	Disaster Recovery Fund	167	108		
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	7,275	4,707	21	2,313
STD	905	Authority for the Handicapped	1	1		
All Other						
(various)	(various)	All Other	310,107	200,654	62	6,836
(various)	(various)	Self-Gov'd Special Districts (summary)	24,234	15,681		
MPA	500	Mojave Desert AQMD (all funds)	8,614	5,574		
NFY	870	S A N B A G (all funds)	3,038	1,966	48	5,280
NGJ	875	Inland Library System (all funds)	492	318	1	110
NHY	890	L A F C O	3,367	2,179	5	550
NIA	900	County Law Library	5,805	3,756		
PAB	RET	Board of Retirement - Admin (all funds)	7,286	4,714	51	5,576
SQE	SSV	SA San Sevaine RDA - Tax Inc 80% (all funds)	1,217	787		
Totals			4,444,420	2,875,748	19,386	2,130,772

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

Special Projects		Audit Division		Payroll		Direct Charges	Credits	Total
Base:	Allocation:	Base:	Allocation:	Base:	Allocation:			
Management Services Actual Hours	Base x 93.0427	Audit Division Actual Hours	Base x 117.3606	No. of Payroll Warrants	Base x 4.4652			
		162	18,974	3,750	16,745		41,770	39,401
		5	587	521	2,326		673	6,408
189	17,585			635	2,835		29,829	3,351
		161	18,933	15,400	68,765		21,256	212,958
18	1,721	496	58,187	8,052	35,954		574	187,426
		161	18,884	2,776	12,395		9,564	76,488
5	488	6	664	5,961	26,617		30	79,601
								380
								409
								108
		475	55,804	549	2,451		290	64,985
22	2,047							2,048
1,262	117,397	3	323	1,589	7,095		222,113	110,191
				2,847	12,713		39,260	(10,867)
							11,141	(5,567)
				1,248	5,573		27,000	(14,181)
				26	116			544
				130	580		3,026	283
							6,717	(2,961)
				1,317	5,881			16,171
				1	4		82	710
8,701	809,425	14,337	1,682,569	490,637	2,190,810	9,176	1,373,837	8,324,661

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

Fund	Dept		Warrant Processing		Reporting	
			Base:	Allocation:	Base:	Allocation:
			No. of Acctg. Transactions	Base x 0.0721	No. of Employees	Base x 10.2244
Central Support Service Units						
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 Application Development				
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	7,518	542	14	140
IAJ	(various)	IS - Computer Operations	27,147	1,956	116	1,188
IAM	(various)	IS - Telecommunication Services	34,866	2,512	87	884
IAV	PUR	Surplus Property & Storage Operations	1,364	98	2	20
IAY	PUR	Mail/Courier Services	5,474	394	25	251
IBA	VHS	Fleet Management - Motor Pool	16,559	1,193	3	31
IBP	RMG	Risk Management (all funds)	311,701	22,460	55	561
ICB	VHS	Fleet Management - Garage	35,719	2,574	70	711
Enterprise Funds						
EAA	SWM	PW - Solid Waste Management (all funds)	41,525	2,992	76	782
EAD	MCR	Arrowhead Regional Medical Center (all funds)	245,544	17,693	2,997	30,644
General Fund Operating Units						
AAA	APT	Airports (all funds)	18,306	1,319	19	194
AAA	ASR	Assessor/Recorder/County Clerk	50,487	3,638	211	2,157
AAA	AWM	Agriculture/Weights & Measures (all funds)	5,601	404	59	608
AAA	BDF	Board of Supervisors (all funds)	12,900	930	44	446
AAA	CBD	Clerk of the Board	5,727	413	13	131

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

Special Projects		Audit Division		Payroll		Direct Charges	Total	Total Allocation
Base:	Allocation:	Base:	Allocation:	Base:	Allocation:			
Management Services Actual Hours	Base x 13.4084	Audit Division Actual Hours	Base x 21.5021	No. of Payroll Warrants	Base x 0.4115			
							0	10,462
							0	1,180,925
							0	210,521
							0	29,578
							0	42,532
							0	6,131
							0	60,848
							0	69,178
							0	53,920
							0	33,873
							0	23,952
334	4,473			359	148		5,303	14,200
466	6,243	85	1,824	3,010	1,239		12,450	72,034
606	8,121	8	172	2,274	936		12,625	62,879
201	2,698			52	21		2,838	2,251
166	2,224			613	252		3,122	6,955
311	4,172			78	32		5,428	11,686
309	4,138	396	8,514	1,435	591		36,264	278,480
442	5,929	62	1,340	1,812	746		11,300	48,158
571	7,654	43	917	1,987	818		13,163	53,891
		84	1,804	75,876	31,226		81,367	820,829
140	1,870	21	441	496	204		4,029	35,055
		168	3,617	5,507	2,266		11,679	111,867
			11	1,483	610		1,632	18,453
				1,178	485		1,860	20,262
		9	202	337	139		884	8,602

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

Fund	Dept		Warrant Processing		Reporting	
			Base:	Allocation:	Base:	Allocation:
			No. of Acctg. Transactions	Base x 0.0721	No. of Employees	Base x 10.2244
AAA	CCM	County Museum (all funds)	13,679	986	29	299
AAA	CCP	Regional Parks (all funds)	61,758	4,450	129	1,312
AAA	CCS	PH - California Children's Services	4,278	308	151	1,545
AAA	CTN	CTC - Court Judicial Benefits	60	4		
AAA	DAT	District Attorney (all funds)	69,310	4,994	470	4,810
AAA	DCS	Child Support Services	79,432	5,724	408	4,172
AAA	DPA	Human Services Admin Claim (all funds)	284,720	20,516	4,552	46,538
AAA	EDF	Economic Development Function (all funds)	16,760	1,208	30	308
AAA	EMC	PH - Indigent Ambulance	315	23		
AAA	FLP	CTC - Drug Court Programs	1,175	85		
AAA	GJY	Grand Jury	2,434	175		
AAA	HCC	Health Administration	1,670	120	2	20
AAA	IDC	Indigent Defense	4,259	307		
AAA	JPL	Capital Facilities Leases	121	9		
AAA	LIT	Litigation Proceeds and Uses	401	29		
AAA	LNJ	Law and Justice Group (all funds)	1,149	83	1	10
AAA	LUS	Land Use Services Department (all funds)	28,768	2,073	99	1,015
AAA	MLH	Behavioral Health (all funds)	176,522	12,720	783	8,005
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	8,409	606	11	114
AAA	PBD	Public Defender	26,300	1,895	220	2,249
AAA	PGD	Public Guardian - Conservator	10,074	726	18	184
AAA	PHL	Public Health	87,689	6,319	642	6,563
AAA	PRB	Probation - Admin, Corr & Det (all funds)	128,071	9,228	1,130	11,550
AAA	ROV	Registrar of Voters	46,212	3,330	37	383
AAA	SCL	County Schools	347	25		
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	574,341	41,386	3,344	34,203
AAA	SVR	PW - Surveyor (all funds)	8,981	647	27	274
AAA	TRC	CTC - Trial Court Funding	1,687	122		
AAA	VAF	Veterans Affairs	3,433	247	18	184
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	105,542	7,605	164	1,674
AAF	OOA	Aging and Adult Services (all funds)	15,353	1,106	76	777
CJV	CIP	Capital Improvement Funds (all funds)	18,934	1,364		
FPD	106	SBC Fire Protection District (all funds)	175,427	12,641	869	8,881

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

Special Projects		Audit Division		Payroll		Direct Charges	Total	Total Allocation
Base:	Allocation:	Base:	Allocation:	Base:	Allocation:			
Management Services Actual Hours	Base x 13.4084	Audit Division Actual Hours	Base x 21.5021	No. of Payroll Warrants	Base x 0.4115			
		53	1,145	770	317		2,746	24,305
		8	162	3,328	1,370		7,294	77,084
				3,834	1,578		3,431	39,924
							4	43
		1	27	12,215	5,027		14,858	165,808
		369	7,925	10,492	4,318		22,138	201,316
		820	17,621	116,923	48,119	406	133,200	1,257,558
		116	2,494	785	323		4,332	22,643
							23	227
				2	1		85	855
							175	1,750
				53	22		163	1,700
							307	3,063
		1,105	23,750				23,758	75,225
							29	288
		4	75	26	11		179	733
44	597	246	5,290	2,544	1,047		10,022	83,925
		189	4,067	20,353	8,376		33,168	329,033
				289	119		839	8,796
		22	464	5,689	2,341		6,949	76,075
				474	195		1,105	11,718
105	1,411	224	4,817	16,562	6,816		25,926	248,824
33	446	197	4,244	29,209	12,021		37,488	395,587
26	342	73	1,572	1,308	538		6,165	56,972
4	47					406	478	5,616
27	362	924	19,872	81,888	33,700		129,523	1,336,760
21	282	205	4,413	700	288		5,904	43,830
							122	1,213
				469	193		624	6,918
102	1,364	310	6,661	3,612	1,486		18,791	52,967
		139	2,989	1,957	805		5,677	43,524
							1,364	13,616
23	308	1,343	28,903	16,850	6,935		57,668	439,838

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

Fund	Dept		Warrant Processing		Reporting	
			Base:	Allocation:	Base:	Allocation:
			No. of Acctg. Transactions	Base x 0.0721	No. of Employees	Base x 10.2244
RFZ	097	Flood Control District (all zones)	45,850	3,304	144	1,468
RHH	498	IHSS Public Authority	3,065	221	20	203
RRC	903	Children & Families First Commission	15,538	1,120	25	252
RSC	HPS	Preschool Services	119,753	8,629	628	6,421
SAA	TRA	Transportation (all funds)	89,038	6,416	314	3,212
SAC	JOB	Workforce Development (all funds)	66,514	4,793	107	1,092
SAP	CLB	County Library (all funds)	40,866	2,945	231	2,365
SCJ	CAO	Courthouse Temp Construction	588	42		
SCM	CAO	Criminal Justice Temp Const	632	46		
SFH	CAO	Disaster Recovery Fund	167	12		
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	7,275	524	21	215
STD	905	Authority for the Handicapped	1			
All Other						
(various)	(various)	All Other	310,107	22,346	62	636
(various)	(various)	Self-Gov'd Special Districts (summary)	24,234	1,746		
MPA	500	Mojave Desert AQMD (all funds)	8,614	621		
NFY	870	S A N B A G (all funds)	3,038	219	48	491
NGJ	875	Inland Library System (all funds)	492	35	1	10
NHY	890	L A F C O	3,367	243	5	51
NIA	900	County Law Library	5,805	418		
PAB	RET	Board of Retirement - Admin (all funds)	7,286	525	51	519
SQE	SSV	SA San Sevaine RDA - Tax Inc 80% (all funds)	1,217	88		
Totals			3,531,496	254,471	18,658	190,753

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

Special Projects		Audit Division		Payroll		Direct Charges	Total	Total Allocation
Base:	Allocation:	Base:	Allocation:	Base:	Allocation:			
Management Services Actual Hours	Base x 13.4084	Audit Division Actual Hours	Base x 21.5021	No. of Payroll Warrants	Base x 0.4115			
		162	3,476	3,750	1,543		9,792	49,193
		5	108	521	214		746	7,155
189	2,534			635	261		4,167	7,518
		161	3,469	15,400	6,338		24,857	237,815
18	248	496	10,661	8,052	3,314		23,850	211,276
		161	3,460	2,776	1,142		10,487	86,975
5	70	6	122	5,961	2,453		7,954	87,556
							42	423
							46	454
							12	120
		475	10,224	549	226		11,189	76,174
22	295						295	2,343
1,262	16,918	3	59	1,589	654		40,613	150,803
				2,847	1,172		2,918	(7,949)
							621	(4,947)
				1,248	514		1,224	(12,958)
				26	11		56	601
				130	54		347	630
							418	(2,543)
				1,317	542		1,586	17,757
				1			88	798
5,427	72,747	8,693	186,910	471,631	194,096	812	899,789	9,224,450



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.

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
COSTS		
Current Expenditures	4	5,473,531
Computer Software Depreciation & Equipment Use	5	4,876
Space Use	7	114,931
Utilities	8	95,724
TOTAL ALLOCABLE		5,689,063
NET ALLOCABLE		5,689,063

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0394	Less: Unallocated Costs	Less: Program Reimbursement
Bdgt. Policy & Prog Analysis, & Admin. Supp. Svcs	3,791,761	3,941,069	0	0
County Administration	923,797	960,173	960,173	0
Legislative Affairs	757,974	787,821	787,821	0
TOTALS	5,473,531	5,689,063	1,747,994	0

County Administrative Office

2nd Allocation

Fund	Dept	Description	Amount
AAA	ANE	Architecture & Engineering	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	210,521
AAA	CAO/FAB	County Administrative Office	5,495
AAA	CCL	County Counsel	189,987
AAA	FMC	Facilities Management - Custodial	(4,024)
AAA	FMG	Facilities Management - Grounds	(2,969)
AAA	FMM	Facilities Management - Maintenance	(4,239)
AAA	HRD/UNI	Human Resources	11,492
AAA	PUR	Purchasing	8,220
AAA	RPR/RNT	Real Estate Services/Rent	35,113
AAA	SDD	IS - Systems Application Development	410,864
TOTAL ALLOCABLE			860,459

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.1572	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
3,941,069	596,078	596,078	No. of County Emps.
0	145,224	0	Not Allocated
0	119,156	0	Not Allocated
3,941,069	860,459	596,078	

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

Fund	Dept		Bdgt. & Admin. Supp. Svcs		Credits	Total
			No. of County Emps.	Base: Allocation: Base x 205.2503		
Central Support Service Units						
AAA	ANE	Architecture & Engineering	17	3,584		3,584
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	264	54,242		54,242
AAA	CAO/FAB	County Administrative Office	27	5,495		5,495
AAA	CCL	County Counsel	83	17,083		17,083
AAA	FMC	Facilities Management - Custodial	42	8,664		8,664
AAA	FMG	Facilities Management - Grounds	4	881		881
AAA	FMM	Facilities Management - Maintenance	58	11,946		11,946
AAA	HRD/UNI	Human Resources	105	21,520		21,520
AAA	PUR	Purchasing	16	3,253		3,253
AAA	RPR/RNT	Real Estate Services/Rent	23	4,713		4,713
AAA	SDD	IS - Systems Application Development	89	18,306		18,306
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	14	2,818		2,818
IAJ	(various)	IS - Computer Operations	116	23,848		23,848
IAM	(various)	IS - Telecommunication Services	87	17,740		17,740
IAV	PUR	Surplus Property & Storage Operations	2	411		411
IAY	PUR	Mail/Courier Services	25	5,037		5,037
IBA	VHS	Fleet Management - Motor Pool	3	616		616
IBP	RMG	Risk Management (all funds)	55	11,258		11,258
ICB	VHS	Fleet Management - Garage	70	14,281		14,281
Enterprise Funds						
EAA	SWM	PW - Solid Waste Management (all funds)	76	15,693		15,693
EAD	MCR	Arrowhead Regional Medical Center (all funds)	2,997	615,160		615,160
General Fund Operating Units						
AAA	APT	Airports (all funds)	19	3,900		3,900
AAA	ASR	Assessor/Recorder/County Clerk	211	43,300		43,300
AAA	AWM	Agriculture/Weights & Measures (all funds)	59	12,196		12,196
AAA	BDF	Board of Supervisors (all funds)	44	8,953		8,953
AAA	CBD	Clerk of the Board	13	2,629		2,629

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

Bdgt. & Admin. Supp. Svcs

Base: Allocation:

No. of Base x
County 205.2503
Emps.

Fund	Dept			Credits	Total
AAA	CCM	County Museum (all funds)	29	5,999	5,999
AAA	CCP	Regional Parks (all funds)	129	26,344	26,344
AAA	CCS	PH - California Children's Services	151	31,009	31,009
AAA	CTN	CTC - Court Judicial Benefits			0
AAA	DAT	District Attorney (all funds)	470	96,554	96,554
AAA	DCS	Child Support Services	408	83,750	83,750
AAA	DPA	Human Services Admin Claim (all funds)	4,552	934,228	934,228
AAA	EDF	Economic Development Function (all funds)	30	6,180	6,180
AAA	EMC	PH - Indigent Ambulance			0
AAA	FLP	CTC - Drug Court Programs			0
AAA	GJY	Grand Jury			0
AAA	HCC	Health Administration	2	411	411
AAA	IDC	Indigent Defense			0
AAA	JPL	Capital Facilities Leases			0
AAA	LIT	Litigation Proceeds and Uses			0
AAA	LNJ	Law and Justice Group (all funds)	1	205	205
AAA	LUS	Land Use Services Department (all funds)	99	20,383	20,383
AAA	MLH	Behavioral Health (all funds)	783	160,695	160,695
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	11	2,289	2,289
AAA	PBD	Public Defender	220	45,147	45,147
AAA	PGD	Public Guardian - Conservator	18	3,695	3,695
AAA	PHL	Public Health	642	131,746	131,746
AAA	PRB	Probation - Admin, Corr & Det (all funds)	1,130	231,855	231,855
AAA	ROV	Registrar of Voters	37	7,680	7,680
AAA	SCL	County Schools			0
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	3,344	686,601	686,601
AAA	SVR	PW - Surveyor (all funds)	27	5,503	5,503
AAA	TRC	CTC - Trial Court Funding			0
AAA	VAF	Veterans Affairs	18	3,695	3,695
Other Operating Units					
(various)	(various)	Brd-Gov'd Special Districts (summary)	164	33,612	33,612
AAF	OOA	Aging and Adult Services (all funds)	76	15,599	15,599
CJV	CIP	Capital Improvement Funds (all funds)			0
FPD	106	SBC Fire Protection District (all funds)	869	178,282	178,282
RFZ	097	Flood Control District (all zones)	144	29,478	29,478

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

Fund	Dept		Bdgt. & Admin. Supp. Svcs		Credits	Total
			Base: No. of County Emps.	Allocation: Base x 205.2503		
RHH	498	IHSS Public Authority	20	4,080		4,080
RRC	903	Children & Families First Commission				0
RSC	HPS	Preschool Services	628	128,905		128,905
SAA	TRA	Transportation (all funds)	314	64,473		64,473
SAC	JOB	Workforce Development (all funds)	107	21,915		21,915
SAP	CLB	County Library (all funds)	231	47,468		47,468
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)	21	4,318		4,318
STD	905	Authority for the Handicapped				0
All Other						
(various)	(various)	All Other	2	419		419
(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	5	1,026		1,026
NIA	900	County Law Library				0
PAB	RET	Board of Retirement - Admin (all funds)				0
SQE	SSV	SA San Sevaine RDA - Tax Inc 80% (all funds)				0
Totals			19,201	3,941,069		3,941,069

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

Fund	Dept		Bdgt. & Admin. Supp. Svcs		Total	Total Allocation
			No. of County Emps.	Base: Allocation: Base x 32.2693		
Central Support Service Units						
AAA	ANE	Architecture & Engineering			0	3,584
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector			0	54,242
AAA	CAO/FAB	County Administrative Office			0	5,495
AAA	CCL	County Counsel			0	17,083
AAA	FMC	Facilities Management - Custodial			0	8,664
AAA	FMG	Facilities Management - Grounds			0	881
AAA	FMM	Facilities Management - Maintenance			0	11,946
AAA	HRD/UNI	Human Resources			0	21,520
AAA	PUR	Purchasing			0	3,253
AAA	RPR/RNT	Real Estate Services/Rent			0	4,713
AAA	SDD	IS - Systems Application Development			0	18,306
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	14	443	443	3,261
IAJ	(various)	IS - Computer Operations	116	3,749	3,749	27,597
IAM	(various)	IS - Telecommunication Services	87	2,789	2,789	20,529
IAV	PUR	Surplus Property & Storage Operations	2	65	65	475
IAY	PUR	Mail/Courier Services	25	792	792	5,829
IBA	VHS	Fleet Management - Motor Pool	3	97	97	713
IBP	RMG	Risk Management (all funds)	55	1,770	1,770	13,028
ICB	VHS	Fleet Management - Garage	70	2,245	2,245	16,527
Enterprise Funds						
EAA	SWM	PW - Solid Waste Management (all funds)	76	2,467	2,467	18,161
EAD	MCR	Arrowhead Regional Medical Center (all funds)	2,997	96,715	96,715	711,875
General Fund Operating Units						
AAA	APT	Airports (all funds)	19	613	613	4,513
AAA	ASR	Assessor/Recorder/County Clerk	211	6,808	6,808	50,107
AAA	AWM	Agriculture/Weights & Measures (all funds)	59	1,917	1,917	14,113
AAA	BDF	Board of Supervisors (all funds)	44	1,408	1,408	10,361
AAA	CBD	Clerk of the Board	13	413	413	3,043

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

		Bdgt. & Admin. Supp. Svcs				
Fund	Dept		Base:	Allocation:	Total	Total Allocation
			No. of County Emps.	Base x 32.2693		
AAA	CCM	County Museum (all funds)	29	943	943	6,943
AAA	CCP	Regional Parks (all funds)	129	4,142	4,142	30,486
AAA	CCS	PH - California Children's Services	151	4,875	4,875	35,884
AAA	CTN	CTC - Court Judicial Benefits			0	0
AAA	DAT	District Attorney (all funds)	470	15,180	15,180	111,734
AAA	DCS	Child Support Services	408	13,167	13,167	96,918
AAA	DPA	Human Services Admin Claim (all funds)	4,552	146,879	146,879	1,081,106
AAA	EDF	Economic Development Function (all funds)	30	972	972	7,152
AAA	EMC	PH - Indigent Ambulance			0	0
AAA	FLP	CTC - Drug Court Programs			0	0
AAA	GJY	Grand Jury			0	0
AAA	HCC	Health Administration	2	65	65	475
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 (all funds)	1	32	32	238
AAA	LUS	Land Use Services Department (all funds)	99	3,205	3,205	23,588
AAA	MLH	Behavioral Health (all funds)	783	25,264	25,264	185,959
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	11	360	360	2,648
AAA	PBD	Public Defender	220	7,098	7,098	52,245
AAA	PGD	Public Guardian - Conservator	18	581	581	4,275
AAA	PHL	Public Health	642	20,713	20,713	152,459
AAA	PRB	Probation - Admin, Corr & Det (all funds)	1,130	36,452	36,452	268,307
AAA	ROV	Registrar of Voters	37	1,208	1,208	8,888
AAA	SCL	County Schools			0	0
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	3,344	107,947	107,947	794,548
AAA	SVR	PW - Surveyor (all funds)	27	865	865	6,368
AAA	TRC	CTC - Trial Court Funding			0	0
AAA	VAF	Veterans Affairs	18	581	581	4,275
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	164	5,284	5,284	38,896
AAF	OOA	Aging and Adult Services (all funds)	76	2,452	2,452	18,051
CJV	CIP	Capital Improvement Funds (all funds)			0	0
FPD	106	SBC Fire Protection District (all funds)	869	28,029	28,029	206,312
RFZ	097	Flood Control District (all zones)	144	4,635	4,635	34,113

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

		Bdgt. & Admin. Supp. Svcs				
Fund	Dept		Base:	Allocation:	Total	Total Allocation
			No. of County Emps.	Base x 32.2693		
RHH	498	IHSS Public Authority	20	642	642	4,722
RRC	903	Children & Families First Commission			0	0
RSC	HPS	Preschool Services	628	20,266	20,266	149,172
SAA	TRA	Transportation (all funds)	314	10,136	10,136	74,610
SAC	JOB	Workforce Development (all funds)	107	3,445	3,445	25,360
SAP	CLB	County Library (all funds)	231	7,463	7,463	54,931
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)	21	679	679	4,997
STD	905	Authority for the Handicapped			0	0
All Other						
(various)	(various)	All Other	2	66	66	485
(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	5	161	161	1,188
NIA	900	County Law Library			0	0
PAB	RET	Board of Retirement - Admin (all funds)			0	0
SQE	SSV	SA San Sevaine RDA - Tax Inc 80% (all funds)			0	0
Totals			18,473	596,078	596,078	4,537,147



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
COSTS		
Current Expenditures	4	13,147,080
Computer Software Depreciation & Equipment Use	5	2,683
Space Use	7	122,582
Utilities	8	102,097
TOTAL ALLOCABLE		13,374,442
REVENUE		
Miscellaneous Revenue		1,652
		1,652
NET ALLOCABLE		13,372,790

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0172	Less: Unallocated Costs	Less: Program Reimbursement
General Government	294,517	299,573	299,573	0
Legal Services	12,852,563	13,073,217	0	1,002,275
TOTALS	13,147,080	13,372,790	299,573	1,002,275

County Counsel

2nd Allocation

Fund	Dept	Description	Amount
AAA	ANE	Architecture & Engineering	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	29,578
AAA	CAO/FAB	County Administrative Office	17,083
AAA	CCL	County Counsel	1,017,826
AAA	FMC	Facilities Management - Custodial	(3,807)
AAA	FMG	Facilities Management - Grounds	(3,367)
AAA	FMM	Facilities Management - Maintenance	(8,919)
AAA	HRD/UNI	Human Resources	35,625
AAA	PUR	Purchasing	4,812
AAA	RPR/RNT	Real Estate Services/Rent	200
AAA	SDD	IS - Systems Application Development	6,864
TOTAL ALLOCABLE			1,095,896

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.0834	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
0	24,550	0	Not Allocated
12,070,943	1,071,346	1,071,346	Actual Hours
12,070,943	1,095,896	1,071,346	

County Counsel AAA-CCL (1st Allocation)

		Legal Services				
Fund	Dept			Credits	Total	
		Actual Hours	Base x 166.9827			
Central Support Service Units						
AAA	ANE	Architecture & Engineering	732	122,315	(3,750)	126,065
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	2,130	355,590	175,093	180,497
AAA	CAO/FAB	County Administrative Office	1,151	192,155	2,168	189,987
AAA	CCL	County Counsel	6,095	1,017,826		1,017,826
AAA	FMC	Facilities Management - Custodial	49	8,232		8,232
AAA	FMG	Facilities Management - Grounds	5	823		823
AAA	FMM	Facilities Management - Maintenance	69	11,525	59	11,466
AAA	HRD/UNI	Human Resources	2,192	366,101	58,038	308,063
AAA	PUR	Purchasing	233	38,974		38,974
AAA	RPR/RNT	Real Estate Services/Rent	497	83,032	44,560	38,472
AAA	SDD	IS - Systems Application Development	655	109,407		109,407
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services				0
IAJ	(various)	IS - Computer Operations				0
IAM	(various)	IS - Telecommunication Services	1	167	350	(183)
IAV	PUR	Surplus Property & Storage Operations				0
IAY	PUR	Mail/Courier Services				0
IBA	VHS	Fleet Management - Motor Pool	56	9,309	2,870	6,439
IBP	RMG	Risk Management (all funds)	12,878	2,150,319	2,628,161	(477,842)
ICB	VHS	Fleet Management - Garage			7,942	(7,942)
Enterprise Funds						
EAA	SWM	PW - Solid Waste Management (all funds)	2,774	463,126	541,664	(78,538)
EAD	MCR	Arrowhead Regional Medical Center (all funds)	976	162,917	192,125	(29,208)
General Fund Operating Units						
AAA	APT	Airports (all funds)	483	80,619	96,381	(15,762)
AAA	ASR	Assessor/Recorder/County Clerk	570	95,122	5,738	89,384
AAA	AWM	Agriculture/Weights & Measures (all funds)	261	43,524		43,524
AAA	BDF	Board of Supervisors (all funds)	1,280	213,696		213,696
AAA	CBD	Clerk of the Board	322	53,718	5,277	48,441

County Counsel AAA-CCL (1st Allocation)

Legal Services

Base: Allocation:

Actual Hours Base x
166.9827

Fund	Dept		Actual Hours	Base x 166.9827	Credits	Total
AAA	CCM	County Museum (all funds)	81	13,567		13,567
AAA	CCP	Regional Parks (all funds)	654	109,290	1,164	108,126
AAA	CCS	PH - California Children's Services			(2,989)	2,989
AAA	CTN	CTC - Court Judicial Benefits				0
AAA	DAT	District Attorney (all funds)	151	25,231		25,231
AAA	DCS	Child Support Services	102	17,099	19,796	(2,697)
AAA	DPA	Human Services Admin Claim (all funds)	19,512	3,258,116	3,858,351	(600,235)
AAA	EDF	Economic Development Function (all funds)	243	40,685	45,590	(4,905)
AAA	EMC	PH - Indigent Ambulance				0
AAA	FLP	CTC - Drug Court Programs				0
AAA	GJY	Grand Jury	17	2,839		2,839
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 (all funds)	35	5,886		5,886
AAA	LUS	Land Use Services Department (all funds)	4,349	726,258	292,956	433,302
AAA	MLH	Behavioral Health (all funds)	919	153,457	178,642	(25,185)
AAA	OCH	HR - Ctr for Emp Hlth & Wellness				0
AAA	PBD	Public Defender	46	7,723		7,723
AAA	PGD	Public Guardian - Conservator				0
AAA	PHL	Public Health	716	119,518	84,725	34,793
AAA	PRB	Probation - Admin, Corr & Det (all funds)	390	65,065		65,065
AAA	ROV	Registrar of Voters	154	25,632		25,632
AAA	SCL	County Schools	363	60,656		60,656
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	3,764	628,590	562,994	65,596
AAA	SVR	PW - Surveyor (all funds)	26	4,383	5,076	(693)
AAA	TRC	CTC - Trial Court Funding				0
AAA	VAF	Veterans Affairs	31	5,135		5,135
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	632	105,425	120,005	(14,580)
AAF	OOA	Aging and Adult Services (all funds)			12,491	(12,491)
CJV	CIP	Capital Improvement Funds (all funds)			69,581	(69,581)
FPD	106	SBC Fire Protection District (all funds)	384	64,146	74,415	(10,269)
RFZ	097	Flood Control District (all zones)	2,372	396,024	463,759	(67,735)

County Counsel AAA-CCL (1st Allocation)

Legal Services

Base: Allocation:

Actual Base x
Hours 166.9827

Fund	Dept		Actual Hours	Base x 166.9827	Credits	Total
RHH	498	IHSS Public Authority	10	1,753	2,032	(279)
RRC	903	Children & Families First Commission	154	25,715	29,694	(3,979)
RSC	HPS	Preschool Services	76	12,691	14,727	(2,036)
SAA	TRA	Transportation (all funds)	2,229	372,163	532,924	(160,761)
SAC	JOB	Workforce Development (all funds)	198	33,104	41,848	(8,744)
SAP	CLB	County Library (all funds)	72	12,023	13,938	(1,915)
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)	87	14,569	22,568	(7,999)
STD	905	Authority for the Handicapped				0
All Other						
(various)	(various)	All Other	983	163,868	203,830	(39,962)
(various)	(various)	Self-Gov'd Special Districts (summary)	37	6,262	4,841	1,421
MPA	500	Mojave Desert AQMD (all funds)				0
NFY	870	S A N B A G (all funds)	1	167	18,145	(17,978)
NGJ	875	Inland Library System (all funds)				0
NHY	890	L A F C O				0
NIA	900	County Law Library				0
PAB	RET	Board of Retirement - Admin (all funds)				0
SQE	SSV	SA San Sevaine RDA - Tax Inc 80% (all funds)	92	15,404	18,088	(2,684)
Totals			72,289	12,070,943	10,439,882	1,631,061

County Counsel AAA-CCL (2nd Allocation)

Legal Services

Base: Allocation:

Actual Base x
Hours 18.3202

Fund	Dept				Total	Total Allocation
Central Support Service Units						
AAA	ANE	Architecture & Engineering			0	126,065
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector			0	180,497
AAA	CAO/FAB	County Administrative Office			0	189,987
AAA	CCL	County Counsel			0	1,017,826
AAA	FMC	Facilities Management - Custodial			0	8,232
AAA	FMG	Facilities Management - Grounds			0	823
AAA	FMM	Facilities Management - Maintenance			0	11,466
AAA	HRD/UNI	Human Resources			0	308,063
AAA	PUR	Purchasing			0	38,974
AAA	RPR/RNT	Real Estate Services/Rent			0	38,472
AAA	SDD	IS - Systems Application Development			0	109,407
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services			0	0
IAJ	(various)	IS - Computer Operations			0	0
IAM	(various)	IS - Telecommunication Services	1	18	18	(165)
IAV	PUR	Surplus Property & Storage Operations			0	0
IAY	PUR	Mail/Courier Services			0	0
IBA	VHS	Fleet Management - Motor Pool	56	1,021	1,021	7,461
IBP	RMG	Risk Management (all funds)	12,878	235,919	235,919	(241,923)
ICB	VHS	Fleet Management - Garage			0	(7,942)
Enterprise Funds						
EAA	SWM	PW - Solid Waste Management (all funds)	2,774	50,811	50,811	(27,726)
EAD	MCR	Arrowhead Regional Medical Center (all funds)	976	17,874	17,874	(11,334)
General Fund Operating Units						
AAA	APT	Airports (all funds)	483	8,845	8,845	(6,917)
AAA	ASR	Assessor/Recorder/County Clerk	570	10,436	10,436	99,820
AAA	AWM	Agriculture/Weights & Measures (all funds)	261	4,775	4,775	48,299
AAA	BDF	Board of Supervisors (all funds)	1,280	23,445	23,445	237,141
AAA	CBD	Clerk of the Board	322	5,894	5,894	54,335

County Counsel AAA-CCL (2nd Allocation)

Legal Services

Base: Allocation:

Actual Base x
Hours 18.3202

Fund	Dept		Actual Hours	Base x 18.3202	Total	Total Allocation
AAA	CCM	County Museum (all funds)	81	1,489	1,489	15,056
AAA	CCP	Regional Parks (all funds)	654	11,991	11,991	120,117
AAA	CCS	PH - California Children's Services			0	2,989
AAA	CTN	CTC - Court Judicial Benefits			0	0
AAA	DAT	District Attorney (all funds)	151	2,768	2,768	27,999
AAA	DCS	Child Support Services	102	1,876	1,876	(821)
AAA	DPA	Human Services Admin Claim (all funds)	19,512	357,458	357,458	(242,777)
AAA	EDF	Economic Development Function (all funds)	243	4,464	4,464	(441)
AAA	EMC	PH - Indigent Ambulance			0	0
AAA	FLP	CTC - Drug Court Programs			0	0
AAA	GJY	Grand Jury	17	311	311	3,150
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 (all funds)	35	646	646	6,532
AAA	LUS	Land Use Services Department (all funds)	4,349	79,680	79,680	512,982
AAA	MLH	Behavioral Health (all funds)	919	16,836	16,836	(8,349)
AAA	OCH	HR - Ctr for Emp Hlth & Wellness			0	0
AAA	PBD	Public Defender	46	847	847	8,570
AAA	PGD	Public Guardian - Conservator			0	0
AAA	PHL	Public Health	716	13,113	13,113	47,906
AAA	PRB	Probation - Admin, Corr & Det (all funds)	390	7,138	7,138	72,203
AAA	ROV	Registrar of Voters	154	2,812	2,812	28,444
AAA	SCL	County Schools	363	6,655	6,655	67,311
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	3,764	68,965	68,965	134,560
AAA	SVR	PW - Surveyor (all funds)	26	481	481	(212)
AAA	TRC	CTC - Trial Court Funding			0	0
AAA	VAF	Veterans Affairs	31	563	563	5,698
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	632	11,566	11,566	(3,014)
AAF	OOA	Aging and Adult Services (all funds)			0	(12,491)
CJV	CIP	Capital Improvement Funds (all funds)			0	(69,581)
FPD	106	SBC Fire Protection District (all funds)	384	7,038	7,038	(3,231)
RFZ	097	Flood Control District (all zones)	2,372	43,449	43,449	(24,285)

County Counsel AAA-CCL (2nd Allocation)

Legal Services

Base: Allocation:

Actual Base x
Hours 18.3202

Fund	Dept		Actual Hours	Base x 18.3202	Total	Total Allocation
RHH	498	IHSS Public Authority	10	192	192	(86)
RRC	903	Children & Families First Commission	154	2,821	2,821	(1,157)
RSC	HPS	Preschool Services	76	1,392	1,392	(644)
SAA	TRA	Transportation (all funds)	2,229	40,831	40,831	(119,930)
SAC	JOB	Workforce Development (all funds)	198	3,632	3,632	(5,112)
SAP	CLB	County Library (all funds)	72	1,319	1,319	(596)
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)	87	1,598	1,598	(6,400)
STD	905	Authority for the Handicapped			0	0
All Other						
(various)	(various)	All Other	983	17,979	17,979	(21,983)
(various)	(various)	Self-Gov'd Special Districts (summary)	37	687	687	2,108
MPA	500	Mojave Desert AQMD (all funds)			0	0
NFY	870	S A N B A G (all funds)	1	18	18	(17,960)
NGJ	875	Inland Library System (all funds)			0	0
NHY	890	L A F C O			0	0
NIA	900	County Law Library			0	0
PAB	RET	Board of Retirement - Admin (all funds)			0	0
SQE	SSV	SA San Sevaine RDA - Tax Inc 80% (all funds)	92	1,690	1,690	(994)
Totals			58,481	1,071,346	1,071,346	2,702,406



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
COSTS		
Current Expenditures	4	4,416,550
Space Use	7	20,816
Utilities	8	49,048
TOTAL ALLOCABLE		4,486,414
REVENUE		
Miscellaneous Revenue		55
		55
NET ALLOCABLE		4,486,359

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0158	Less: Unallocated Costs	Less: Program Reimbursement
Custodial Services	4,416,550	4,486,359	0	0
TOTALS	4,416,550	4,486,359	0	0

Facilities Management - Custodial

2nd Allocation

Fund	Dept	Description	Amount
AAA	ANE	Architecture & Engineering	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	42,532
AAA	CAO/FAB	County Administrative Office	8,664
AAA	CCL	County Counsel	8,232
AAA	FMC	Facilities Management - Custodial	23,466
AAA	FMG	Facilities Management - Grounds	4,222
AAA	FMM	Facilities Management - Maintenance	34,731
AAA	HRD/UNI	Human Resources	36,282
AAA	PUR	Purchasing	1,724
AAA	RPR/RNT	Real Estate Services/Rent	0
AAA	SDD	IS - Systems Application Development	140,396
TOTAL ALLOCABLE			300,248

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.0680	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
4,486,359	300,248	300,248	Contracts and Job Costs
4,486,359	300,248	300,248	

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

Fund	Dept		Custodial Services		Credits	Total
			Job Costs	Base: Allocation: Base x 0.9290		
Central Support Service Units						
AAA	ANE	Architecture & Engineering	7,296	6,779	7,296	(517)
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	134,858	125,288	134,858	(9,570)
AAA	CAO/FAB	County Administrative Office	54,722	50,838	54,862	(4,024)
AAA	CCL	County Counsel	53,643	49,836	53,643	(3,807)
AAA	FMC	Facilities Management - Custodial	25,259	23,466		23,466
AAA	FMG	Facilities Management - Grounds	2,526	2,347		2,347
AAA	FMM	Facilities Management - Maintenance	35,362	32,853		32,853
AAA	HRD/UNI	Human Resources	56,158	52,173	56,158	(3,985)
AAA	PUR	Purchasing	11,249	10,451	11,249	(798)
AAA	RPR/RNT	Real Estate Services/Rent	190,151	176,657	190,493	(13,836)
AAA	SDD	IS - Systems Application Development	32,425	30,124	32,425	(2,301)
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	18,892	17,551	18,892	(1,341)
IAJ	(various)	IS - Computer Operations	98,867	91,851	95,959	(4,108)
IAM	(various)	IS - Telecommunication Services	57,673	53,580	55,513	(1,933)
IAV	PUR	Surplus Property & Storage Operations	18,512	17,198	18,512	(1,314)
IAY	PUR	Mail/Courier Services	9,527	8,851	9,527	(676)
IBA	VHS	Fleet Management - Motor Pool	1,897	1,762	1,897	(135)
IBP	RMG	Risk Management (all funds)	27,926	25,945	27,926	(1,981)
ICB	VHS	Fleet Management - Garage	4,259	3,957	4,258	(301)
Enterprise Funds						
EAA	SWM	PW - Solid Waste Management (all funds)	59,270	55,064	59,270	(4,206)
EAD	MCR	Arrowhead Regional Medical Center (all funds)				0
General Fund Operating Units						
AAA	APT	Airports (all funds)	1,393	1,294	1,393	(99)
AAA	ASR	Assessor/Recorder/County Clerk	180,541	167,729	180,541	(12,812)
AAA	AWM	Agriculture/Weights & Measures (all funds)	38,027	35,329	38,027	(2,698)
AAA	BDF	Board of Supervisors (all funds)	33,958	31,548	33,958	(2,410)
AAA	CBD	Clerk of the Board	11,447	10,635	11,447	(812)

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

		Custodial Services				
Fund	Dept		Base:	Allocation:	Credits	Total
			Job Costs	Base x 0.9290		
AAA	CCM	County Museum (all funds)	115,892	107,668	115,892	(8,224)
AAA	CCP	Regional Parks (all funds)	9,383	8,717	9,383	(666)
AAA	CCS	PH - California Children's Services				0
AAA	CTN	CTC - Court Judicial Benefits				0
AAA	DAT	District Attorney (all funds)	204,331	189,831	204,331	(14,500)
AAA	DCS	Child Support Services	161,549	150,085	161,549	(11,464)
AAA	DPA	Human Services Admin Claim (all funds)	253,110	235,149	253,434	(18,285)
AAA	EDF	Economic Development Function (all funds)	17,390	16,156	18,162	(2,006)
AAA	EMC	PH - Indigent Ambulance				0
AAA	FLP	CTC - Drug Court Programs				0
AAA	GJY	Grand Jury	4,025	3,739	4,025	(286)
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 (all funds)				0
AAA	LUS	Land Use Services Department (all funds)	60,039	55,779	60,039	(4,260)
AAA	MLH	Behavioral Health (all funds)	167,109	155,250	167,109	(11,859)
AAA	OCH	HR - Ctr for Emp Hlth & Wellness				0
AAA	PBD	Public Defender	136,410	126,730	136,560	(9,830)
AAA	PGD	Public Guardian - Conservator	31,898	29,634	31,898	(2,264)
AAA	PHL	Public Health	216,731	201,351	216,731	(15,380)
AAA	PRB	Probation - Admin, Corr & Det (all funds)	368,242	342,110	368,242	(26,132)
AAA	ROV	Registrar of Voters	81,319	75,548	81,319	(5,771)
AAA	SCL	County Schools	3,408	3,166	3,408	(242)
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	608,161	565,004	608,785	(43,781)
AAA	SVR	PW - Surveyor (all funds)	13,429	12,476	13,429	(953)
AAA	TRC	CTC - Trial Court Funding				0
AAA	VAF	Veterans Affairs	15,025	13,959	15,025	(1,066)
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	29,219	27,145	29,219	(2,074)
AAF	OOA	Aging and Adult Services (all funds)				0
CJV	CIP	Capital Improvement Funds (all funds)	137	128	137	(9)
FPD	106	SBC Fire Protection District (all funds)	35,470	32,953	35,470	(2,517)
RFZ	097	Flood Control District (all zones)	43,459	40,375	43,459	(3,084)

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

Custodial Services

Base: Allocation:

Job Costs Base x
 0.9290

Fund	Dept		Job Costs	Base x 0.9290	Credits	Total
RHH	498	IHSS Public Authority				0
RRC	903	Children & Families First Commission				0
RSC	HPS	Preschool Services	4,967	4,614	4,967	(353)
SAA	TRA	Transportation (all funds)	65,024	60,410	65,024	(4,614)
SAC	JOB	Workforce Development (all funds)				0
SAP	CLB	County Library (all funds)	10,120	9,402	10,120	(718)
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
All Other						
(various)	(various)	All Other	1,007,360	935,874	1,384,681	(448,807)
(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	County Law Library				0
PAB	RET	Board of Retirement - Admin (all funds)				0
SQE	SSV	SA San Sevaine RDA - Tax Inc 80% (all funds)				0
Totals			4,829,045	4,486,359	5,140,502	(654,143)

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

			Custodial Services			
			Base:	Allocation:		
Fund	Dept		Job Costs	Base x 0.0711	Total	Total Allocation
Central Support Service Units						
AAA	ANE	Architecture & Engineering			0	(517)
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector			0	(9,570)
AAA	CAO/FAB	County Administrative Office			0	(4,024)
AAA	CCL	County Counsel			0	(3,807)
AAA	FMC	Facilities Management - Custodial			0	23,466
AAA	FMG	Facilities Management - Grounds			0	2,347
AAA	FMM	Facilities Management - Maintenance			0	32,853
AAA	HRD/UNI	Human Resources			0	(3,985)
AAA	PUR	Purchasing			0	(798)
AAA	RPR/RNT	Real Estate Services/Rent			0	(13,836)
AAA	SDD	IS - Systems Application Development			0	(2,301)
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	18,892	1,342	1,342	2
IAJ	(various)	IS - Computer Operations	98,867	7,025	7,025	2,917
IAM	(various)	IS - Telecommunication Services	57,673	4,098	4,098	2,165
IAV	PUR	Surplus Property & Storage Operations	18,512	1,315	1,315	1
IAY	PUR	Mail/Courier Services	9,527	677	677	1
IBA	VHS	Fleet Management - Motor Pool	1,897	135	135	0
IBP	RMG	Risk Management (all funds)	27,926	1,984	1,984	3
ICB	VHS	Fleet Management - Garage	4,259	303	303	1
Enterprise Funds						
EAA	SWM	PW - Solid Waste Management (all funds)	59,270	4,212	4,212	6
EAD	MCR	Arrowhead Regional Medical Center (all funds)			0	0
General Fund Operating Units						
AAA	APT	Airports (all funds)	1,393	99	99	0
AAA	ASR	Assessor/Recorder/County Clerk	180,541	12,829	12,829	17
AAA	AWM	Agriculture/Weights & Measures (all funds)	38,027	2,702	2,702	4
AAA	BDF	Board of Supervisors (all funds)	33,958	2,413	2,413	3
AAA	CBD	Clerk of the Board	11,447	813	813	1

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

		Custodial Services				
		Base: Allocation:				
Fund	Dept	Job Costs	Base x 0.0711	Total	Total Allocation	
AAA	CCM	County Museum (all funds)	115,892	8,235	8,235	11
AAA	CCP	Regional Parks (all funds)	9,383	667	667	0
AAA	CCS	PH - California Children's Services			0	0
AAA	CTN	CTC - Court Judicial Benefits			0	0
AAA	DAT	District Attorney (all funds)	204,331	14,519	14,519	19
AAA	DCS	Child Support Services	161,549	11,479	11,479	15
AAA	DPA	Human Services Admin Claim (all funds)	253,110	17,986	17,986	(300)
AAA	EDF	Economic Development Function (all funds)	17,390	1,236	1,236	(771)
AAA	EMC	PH - Indigent Ambulance			0	0
AAA	FLP	CTC - Drug Court Programs			0	0
AAA	GJY	Grand Jury	4,025	286	286	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 (all funds)			0	0
AAA	LUS	Land Use Services Department (all funds)	60,039	4,266	4,266	6
AAA	MLH	Behavioral Health (all funds)	167,109	11,874	11,874	16
AAA	OCH	HR - Ctr for Emp Hlth & Wellness			0	0
AAA	PBD	Public Defender	136,410	9,693	9,693	(137)
AAA	PGD	Public Guardian - Conservator	31,898	2,267	2,267	3
AAA	PHL	Public Health	216,731	15,400	15,400	21
AAA	PRB	Probation - Admin, Corr & Det (all funds)	368,242	26,167	26,167	34
AAA	ROV	Registrar of Voters	81,319	5,778	5,778	7
AAA	SCL	County Schools	3,408	242	242	0
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	608,161	43,215	43,215	(566)
AAA	SVR	PW - Surveyor (all funds)	13,429	954	954	1
AAA	TRC	CTC - Trial Court Funding			0	0
AAA	VAF	Veterans Affairs	15,025	1,068	1,068	2
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	29,219	2,076	2,076	2
AAF	OOA	Aging and Adult Services (all funds)			0	0
CJV	CIP	Capital Improvement Funds (all funds)	137	10	10	0
FPD	106	SBC Fire Protection District (all funds)	35,470	2,520	2,520	4
RFZ	097	Flood Control District (all zones)	43,459	3,088	3,088	4

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

Custodial Services

Base: Allocation:

Job Costs Base x
0.0711

Fund	Dept		Job Costs	Base x 0.0711	Total	Total Allocation
RHH	498	IHSS Public Authority			0	0
RRC	903	Children & Families First Commission			0	0
RSC	HPS	Preschool Services	4,967	353	353	0
SAA	TRA	Transportation (all funds)	65,024	4,620	4,620	6
SAC	JOB	Workforce Development (all funds)			0	0
SAP	CLB	County Library (all funds)	10,120	719	719	1
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
All Other						
(various)	(various)	All Other	1,007,360	71,581	71,581	(377,226)
(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	County Law Library			0	0
PAB	RET	Board of Retirement - Admin (all funds)			0	0
SQE	SSV	SA San Sevaine RDA - Tax Inc 80% (all funds)			0	0
Totals			4,225,396	300,248	300,248	(353,894)



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
COSTS		
Current Expenditures	4	1,178,275
Computer Software Depreciation & Equipment Use	5	2,742
Space Use	7	2,135
Utilities	8	5,031
TOTAL ALLOCABLE		1,188,182
NET ALLOCABLE		1,188,182

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0084	Less: Unallocated Costs	Less: Program Reimbursement
Grounds Services	1,178,275	1,188,182	0	92,592
TOTALS	1,178,275	1,188,182	0	92,592

Facilities Management - Grounds

2nd Allocation

Fund	Dept	Description	Amount
AAA	ANE	Architecture & Engineering	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	6,131
AAA	CAO/FAB	County Administrative Office	881
AAA	CCL	County Counsel	823
AAA	FMC	Facilities Management - Custodial	2,347
AAA	FMG	Facilities Management - Grounds	422
AAA	FMM	Facilities Management - Maintenance	3,473
AAA	HRD/UNI	Human Resources	11,872
AAA	PUR	Purchasing	7,330
AAA	RPR/RNT	Real Estate Services/Rent	0
AAA	SDD	IS - Systems Application Development	14,397
TOTAL ALLOCABLE			47,675

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.0405	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
1,095,590	47,675	47,675	Job Costs
1,095,590	47,675	47,675	

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

		Grounds Services				
			Base:	Allocation:		
Fund	Dept		Job Costs	Base x 0.7255	Credits	Total
Central Support Service Units						
AAA	ANE	Architecture & Engineering	1,680	1,219	1,680	(461)
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	31,040	22,518	31,040	(8,522)
AAA	CAO/FAB	County Administrative Office	11,177	8,108	11,077	(2,969)
AAA	CCL	County Counsel	12,264	8,897	12,264	(3,367)
AAA	FMC	Facilities Management - Custodial	5,819	4,222		4,222
AAA	FMG	Facilities Management - Grounds	582	422		422
AAA	FMM	Facilities Management - Maintenance	8,147	5,910		5,910
AAA	HRD/UNI	Human Resources	12,304	8,926	12,846	(3,920)
AAA	PUR	Purchasing	2,415	1,752	2,415	(663)
AAA	RPR/RNT	Real Estate Services/Rent	122,669	88,991	122,668	(33,677)
AAA	SDD	IS - Systems Application Development	7,451	5,405	7,451	(2,046)
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	4,300	3,119	4,300	(1,181)
IAJ	(various)	IS - Computer Operations	55,084	39,961	21,244	18,717
IAM	(various)	IS - Telecommunication Services	14,867	10,786	14,867	(4,081)
IAV	PUR	Surplus Property & Storage Operations	8,423	6,110	8,423	(2,313)
IAY	PUR	Mail/Courier Services	2,169	1,574	2,169	(595)
IBA	VHS	Fleet Management - Motor Pool	7,513	5,451	7,513	(2,062)
IBP	RMG	Risk Management (all funds)	6,467	4,692	4,850	(158)
ICB	VHS	Fleet Management - Garage	38	28	(4,973)	5,001
Enterprise Funds						
EAA	SWM	PW - Solid Waste Management (all funds)	11,856	8,601	11,856	(3,255)
EAD	MCR	Arrowhead Regional Medical Center (all funds)	450,390	326,738	450,996	(124,258)
General Fund Operating Units						
AAA	APT	Airports (all funds)	316	229	316	(87)
AAA	ASR	Assessor/Recorder/County Clerk	37,571	27,256	37,571	(10,315)
AAA	AWM	Agriculture/Weights & Measures (all funds)	7,656	5,554	7,656	(2,102)
AAA	BDF	Board of Supervisors (all funds)	7,753	5,624	7,753	(2,129)
AAA	CBD	Clerk of the Board	2,424	1,758	2,424	(666)

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

		Grounds Services				
		Base:		Allocation:		
Fund	Dept	Job Costs	Base x 0.7255		Credits	Total
AAA	CCM	County Museum (all funds)	40,833	29,622	40,833	(11,211)
AAA	CCP	Regional Parks (all funds)	2,116	1,535	2,116	(581)
AAA	CCS	PH - California Children's Services				0
AAA	CTN	CTC - Court Judicial Benefits				0
AAA	DAT	District Attorney (all funds)	45,713	33,163	45,713	(12,550)
AAA	DCS	Child Support Services				0
AAA	DPA	Human Services Admin Claim (all funds)	7,765	5,633	7,765	(2,132)
AAA	EDF	Economic Development Function (all funds)	3,827	2,776	3,795	(1,019)
AAA	EMC	PH - Indigent Ambulance				0
AAA	FLP	CTC - Drug Court Programs				0
AAA	GJY	Grand Jury	927	673	927	(254)
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 (all funds)				0
AAA	LUS	Land Use Services Department (all funds)	35,521	25,769	35,521	(9,752)
AAA	MLH	Behavioral Health (all funds)	30,820	22,358	30,820	(8,462)
AAA	OCH	HR - Ctr for Emp Hlth & Wellness				0
AAA	PBD	Public Defender	29,810	21,626	29,810	(8,184)
AAA	PGD	Public Guardian - Conservator	7,159	5,194	7,159	(1,965)
AAA	PHL	Public Health	38,661	28,047	38,661	(10,614)
AAA	PRB	Probation - Admin, Corr & Det (all funds)	86,829	62,990	86,829	(23,839)
AAA	ROV	Registrar of Voters	14,640	10,621	14,640	(4,019)
AAA	SCL	County Schools				0
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	133,755	97,033	134,485	(37,452)
AAA	SVR	PW - Surveyor (all funds)	3,247	2,356	3,247	(891)
AAA	TRC	CTC - Trial Court Funding				0
AAA	VAF	Veterans Affairs	3,483	2,527	3,483	(956)
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	3,537	2,566	3,537	(971)
AAF	OOA	Aging and Adult Services (all funds)				0
CJV	CIP	Capital Improvement Funds (all funds)	17,527	12,715	17,527	(4,812)
FPD	106	SBC Fire Protection District (all funds)	9,798	7,108	9,618	(2,510)
RFZ	097	Flood Control District (all zones)	9,908	7,188	10,088	(2,900)

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

		Grounds Services			
		Base: Allocation:			
Fund	Dept	Job Costs	Base x 0.7255	Credits	Total
RHH	498	IHSS Public Authority			0
RRC	903	Children & Families First Commission			0
RSC	HPS	603	437	5,614	(5,177)
SAA	TRA	30,510	22,134	28,782	(6,648)
SAC	JOB	Workforce Development (all funds)			0
SAP	CLB	2,168	1,573	6,871	(5,298)
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
All Other					
(various)	(various)	118,677	86,095	110,271	(24,176)
(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	County Law Library			0
PAB	RET	Board of Retirement - Admin (all funds)			0
SQE	SSV	SA San Sevaine RDA - Tax Inc 80% (all funds)			0
Totals		1,510,209	1,095,590	1,456,518	(360,928)

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

		Grounds Services				
		Base: Allocation:				
Fund	Dept	Job Costs	Base x 0.0368	Total	Total Allocation	
Central Support Service Units						
AAA	ANE	Architecture & Engineering		0	(461)	
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector		0	(8,522)	
AAA	CAO/FAB	County Administrative Office		0	(2,969)	
AAA	CCL	County Counsel		0	(3,367)	
AAA	FMC	Facilities Management - Custodial		0	4,222	
AAA	FMG	Facilities Management - Grounds		0	422	
AAA	FMM	Facilities Management - Maintenance		0	5,910	
AAA	HRD/UNI	Human Resources		0	(3,920)	
AAA	PUR	Purchasing		0	(663)	
AAA	RPR/RNT	Real Estate Services/Rent		0	(33,677)	
AAA	SDD	IS - Systems Application Development		0	(2,046)	
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	4,300	158	158 (1,022)	
IAJ	(various)	IS - Computer Operations	55,084	2,028	2,028 20,746	
IAM	(various)	IS - Telecommunication Services	14,867	547	547 (3,534)	
IAV	PUR	Surplus Property & Storage Operations	8,423	310	310 (2,002)	
IAY	PUR	Mail/Courier Services	2,169	80	80 (516)	
IBA	VHS	Fleet Management - Motor Pool	7,513	277	277 (1,786)	
IBP	RMG	Risk Management (all funds)	6,467	238	238 80	
ICB	VHS	Fleet Management - Garage	38	1	1 5,002	
Enterprise Funds						
EAA	SWM	PW - Solid Waste Management (all funds)	11,856	437	437 (2,819)	
EAD	MCR	Arrowhead Regional Medical Center (all funds)	450,390	16,585	16,585 (107,672)	
General Fund Operating Units						
AAA	APT	Airports (all funds)	316	12	12 (75)	
AAA	ASR	Assessor/Recorder/County Clerk	37,571	1,384	1,384 (8,931)	
AAA	AWM	Agriculture/Weights & Measures (all funds)	7,656	282	282 (1,820)	
AAA	BDF	Board of Supervisors (all funds)	7,753	286	286 (1,843)	
AAA	CBD	Clerk of the Board	2,424	89	89 (576)	

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

		Grounds Services				
		Base: Allocation:				
Fund	Dept	Job Costs	Base x 0.0368	Total	Total Allocation	
AAA	CCM	County Museum (all funds)	40,833	1,504	1,504	(9,707)
AAA	CCP	Regional Parks (all funds)	2,116	78	78	(503)
AAA	CCS	PH - California Children's Services			0	0
AAA	CTN	CTC - Court Judicial Benefits			0	0
AAA	DAT	District Attorney (all funds)	45,713	1,683	1,683	(10,867)
AAA	DCS	Child Support Services			0	0
AAA	DPA	Human Services Admin Claim (all funds)	7,765	286	286	(1,846)
AAA	EDF	Economic Development Function (all funds)	3,827	141	141	(878)
AAA	EMC	PH - Indigent Ambulance			0	0
AAA	FLP	CTC - Drug Court Programs			0	0
AAA	GJY	Grand Jury	927	34	34	(220)
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 (all funds)			0	0
AAA	LUS	Land Use Services Department (all funds)	35,521	1,308	1,308	(8,444)
AAA	MLH	Behavioral Health (all funds)	30,820	1,135	1,135	(7,327)
AAA	OCH	HR - Ctr for Emp Hlth & Wellness			0	0
AAA	PBD	Public Defender	29,810	1,098	1,098	(7,087)
AAA	PGD	Public Guardian - Conservator	7,159	264	264	(1,702)
AAA	PHL	Public Health	38,661	1,424	1,424	(9,190)
AAA	PRB	Probation - Admin, Corr & Det (all funds)	86,829	3,197	3,197	(20,641)
AAA	ROV	Registrar of Voters	14,640	539	539	(3,480)
AAA	SCL	County Schools			0	0
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	133,755	4,925	4,925	(32,526)
AAA	SVR	PW - Surveyor (all funds)	3,247	120	120	(772)
AAA	TRC	CTC - Trial Court Funding			0	0
AAA	VAF	Veterans Affairs	3,483	128	128	(828)
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	3,537	130	130	(841)
AAF	OOA	Aging and Adult Services (all funds)			0	0
CJV	CIP	Capital Improvement Funds (all funds)	17,527	645	645	(4,167)
FPD	106	SBC Fire Protection District (all funds)	9,798	361	361	(2,149)
RFZ	097	Flood Control District (all zones)	9,908	365	365	(2,535)

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

Grounds Services

Base: Allocation:

Job Costs Base x
0.0368

Fund	Dept		Job Costs	Base x 0.0368	Total	Total Allocation
RHH	498	IHSS Public Authority			0	0
RRC	903	Children & Families First Commission			0	0
RSC	HPS	Preschool Services	603	22	22	(5,154)
SAA	TRA	Transportation (all funds)	30,510	1,124	1,124	(5,524)
SAC	JOB	Workforce Development (all funds)			0	0
SAP	CLB	County Library (all funds)	2,168	80	80	(5,218)
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
All Other						
(various)	(various)	All Other	118,677	4,370	4,370	(19,806)
(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	County Law Library			0	0
PAB	RET	Board of Retirement - Admin (all funds)			0	0
SQE	SSV	SA San Sevaine RDA - Tax Inc 80% (all funds)			0	0
Totals			1,294,661	47,675	47,675	(313,253)



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
COSTS		
Current Expenditures	4	7,723,099
Computer Software Depreciation & Equipment Use	5	18,699
Space Use	7	28,822
Utilities	8	67,912
TOTAL ALLOCABLE		7,838,532
NET ALLOCABLE		7,838,532

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0149	Less: Unallocated Costs	Less: Program Reimbursement
Maintenance Services	7,723,099	7,838,532	0	0
TOTALS	7,723,099	7,838,532	0	0

Facilities Management - Maintenance

2nd Allocation

Fund	Dept	Description	Amount
AAA	ANE	Architecture & Engineering	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	60,848
AAA	CAO/FAB	County Administrative Office	11,946
AAA	CCL	County Counsel	11,466
AAA	FMC	Facilities Management - Custodial	32,853
AAA	FMG	Facilities Management - Grounds	5,910
AAA	FMM	Facilities Management - Maintenance	48,623
AAA	HRD/UNI	Human Resources	40,299
AAA	PUR	Purchasing	7,185
AAA	RPR/RNT	Real Estate Services/Rent	0
AAA	SDD	IS - Systems Application Development	190,638
TOTAL ALLOCABLE			409,769

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.0531	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
7,838,532	409,769	409,769	Job Costs
7,838,532	409,769	409,769	

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

Fund	Dept		Maintenance Services		Credits	Total
			Base: Job Costs	Allocation: Base x 0.8894		
Central Support Service Units						
AAA	ANE	Architecture & Engineering	11,304	10,054	11,304	(1,250)
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	191,173	170,039	191,173	(21,134)
AAA	CAO/FAB	County Administrative Office	38,709	34,430	38,669	(4,239)
AAA	CCL	County Counsel	80,676	71,757	80,676	(8,919)
AAA	FMC	Facilities Management - Custodial	39,047	34,731		34,731
AAA	FMG	Facilities Management - Grounds	3,905	3,473		3,473
AAA	FMM	Facilities Management - Maintenance	54,666	48,623		48,623
AAA	HRD/UNI	Human Resources	76,142	67,725	76,142	(8,417)
AAA	PUR	Purchasing	14,811	13,173	14,811	(1,638)
AAA	RPR/RNT	Real Estate Services/Rent	488,266	434,288	488,265	(53,977)
AAA	SDD	IS - Systems Application Development	54,979	48,901	54,979	(6,078)
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	19,720	17,540	19,720	(2,180)
IAJ	(various)	IS - Computer Operations	183,549	163,258	136,950	26,308
IAM	(various)	IS - Telecommunication Services	207,731	184,765	209,891	(25,126)
IAV	PUR	Surplus Property & Storage Operations	1,563	1,390	1,563	(173)
IAY	PUR	Mail/Courier Services	13,154	11,700	13,154	(1,454)
IBA	VHS	Fleet Management - Motor Pool	7,980	7,098	7,980	(882)
IBP	RMG	Risk Management (all funds)	49,398	43,937	50,543	(6,606)
ICB	VHS	Fleet Management - Garage	85,432	75,987	85,432	(9,445)
Enterprise Funds						
EAA	SWM	PW - Solid Waste Management (all funds)	83,284	74,077	83,284	(9,207)
EAD	MCR	Arrowhead Regional Medical Center (all funds)	59	53	(547)	600
General Fund Operating Units						
AAA	APT	Airports (all funds)	1,410	1,254	1,410	(156)
AAA	ASR	Assessor/Recorder/County Clerk	251,077	223,320	251,077	(27,757)
AAA	AWM	Agriculture/Weights & Measures (all funds)	57,775	51,388	57,775	(6,387)
AAA	BDF	Board of Supervisors (all funds)	98,801	87,878	98,801	(10,923)
AAA	CBD	Clerk of the Board	17,545	15,606	17,545	(1,939)

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

		Maintenance Services				
Fund	Dept		Base:	Allocation:	Credits	Total
			Job Costs	Base x 0.8894		
AAA	CCM	County Museum (all funds)	213,218	189,647	213,218	(23,571)
AAA	CCP	Regional Parks (all funds)	18,232	16,216	18,232	(2,016)
AAA	CCS	PH - California Children's Services				0
AAA	CTN	CTC - Court Judicial Benefits				0
AAA	DAT	District Attorney (all funds)	277,817	247,104	277,817	(30,713)
AAA	DCS	Child Support Services				0
AAA	DPA	Human Services Admin Claim (all funds)	55,823	49,652	55,499	(5,847)
AAA	EDF	Economic Development Function (all funds)	28,869	25,678	28,129	(2,451)
AAA	EMC	PH - Indigent Ambulance				0
AAA	FLP	CTC - Drug Court Programs				0
AAA	GJY	Grand Jury	5,561	4,947	5,561	(614)
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 (all funds)				0
AAA	LUS	Land Use Services Department (all funds)	93,323	83,006	93,323	(10,317)
AAA	MLH	Behavioral Health (all funds)	211,872	188,450	211,872	(23,422)
AAA	OCH	HR - Ctr for Emp Hlth & Wellness				0
AAA	PBD	Public Defender	193,649	172,241	193,499	(21,258)
AAA	PGD	Public Guardian - Conservator	21,534	19,153	21,534	(2,381)
AAA	PHL	Public Health	251,911	224,062	251,911	(27,849)
AAA	PRB	Probation - Admin, Corr & Det (all funds)	1,281,245	1,139,603	1,281,245	(141,642)
AAA	ROV	Registrar of Voters	60,665	53,959	60,665	(6,706)
AAA	SCL	County Schools	455	405	455	(50)
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	2,292,978	2,039,490	2,292,528	(253,038)
AAA	SVR	PW - Surveyor (all funds)	18,948	16,853	18,948	(2,095)
AAA	TRC	CTC - Trial Court Funding				0
AAA	VAF	Veterans Affairs	21,279	18,926	21,279	(2,353)
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	23,883	21,242	23,883	(2,641)
AAF	OOA	Aging and Adult Services (all funds)				0
CJV	CIP	Capital Improvement Funds (all funds)	177,565	157,935	171,400	(13,465)
FPD	106	SBC Fire Protection District (all funds)	63,941	56,873	64,122	(7,249)
RFZ	097	Flood Control District (all zones)	67,793	60,298	67,793	(7,495)

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

		Maintenance Services				
Fund	Dept		Base:	Allocation:	Credits	Total
			Job Costs	Base x 0.8894		
RHH	498	IHSS Public Authority	630	561	630	(69)
RRC	903	Children & Families First Commission	254	225	254	(29)
RSC	HPS	Preschool Services	59,369	52,806	59,369	(6,563)
SAA	TRA	Transportation (all funds)	159,322	141,708	159,322	(17,614)
SAC	JOB	Workforce Development (all funds)	1,983	1,764	1,983	(219)
SAP	CLB	County Library (all funds)	253,977	225,899	253,977	(28,078)
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
All Other						
(various)	(various)	All Other	822,930	731,955	813,129	(81,174)
(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)	1,609	1,431	1,609	(178)
NGJ	875	Inland Library System (all funds)				0
NHY	890	L A F C O				0
NIA	900	County Law Library				0
PAB	RET	Board of Retirement - Admin (all funds)				0
SQE	SSV	SA San Sevaine RDA - Tax Inc 80% (all funds)				0
Totals			8,812,791	7,838,532	8,653,783	(815,251)

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

		Maintenance Services				
		Base: Allocation:				
Fund	Dept	Job Costs	Base x 0.0528	Total	Total Allocation	
Central Support Service Units						
AAA	ANE			0	(1,250)	
AAA	ATX			0	(21,134)	
AAA	CAO/FAB			0	(4,239)	
AAA	CCL			0	(8,919)	
AAA	FMC			0	34,731	
AAA	FMG			0	3,473	
AAA	FMM			0	48,623	
AAA	HRD/UNI			0	(8,417)	
AAA	PUR			0	(1,638)	
AAA	RPR/RNT			0	(53,977)	
AAA	SDD			0	(6,078)	
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	19,720	1,041	1,041 (1,139)	
IAJ	(various)	IS - Computer Operations	183,549	9,693	9,693 36,001	
IAM	(various)	IS - Telecommunication Services	207,731	10,970	10,970 (14,155)	
IAV	PUR	Surplus Property & Storage Operations	1,563	83	83 (90)	
IAY	PUR	Mail/Courier Services	13,154	695	695 (759)	
IBA	VHS	Fleet Management - Motor Pool	7,980	421	421 (461)	
IBP	RMG	Risk Management (all funds)	49,398	2,609	2,609 (3,997)	
ICB	VHS	Fleet Management - Garage	85,432	4,512	4,512 (4,933)	
Enterprise Funds						
EAA	SWM	PW - Solid Waste Management (all funds)	83,284	4,398	4,398 (4,809)	
EAD	MCR	Arrowhead Regional Medical Center (all funds)	59	3	3 603	
General Fund Operating Units						
AAA	APT	Airports (all funds)	1,410	74	74 (82)	
AAA	ASR	Assessor/Recorder/County Clerk	251,077	13,260	13,260 (14,497)	
AAA	AWM	Agriculture/Weights & Measures (all funds)	57,775	3,051	3,051 (3,336)	
AAA	BDF	Board of Supervisors (all funds)	98,801	5,218	5,218 (5,705)	
AAA	CBD	Clerk of the Board	17,545	927	927 (1,013)	

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

		Maintenance Services				
		Base: Allocation:				
Fund	Dept	Job Costs	Base x 0.0528	Total	Total Allocation	
AAA	CCM	County Museum (all funds)	213,218	11,260	11,260	(12,311)
AAA	CCP	Regional Parks (all funds)	18,232	963	963	(1,053)
AAA	CCS	PH - California Children's Services			0	0
AAA	CTN	CTC - Court Judicial Benefits			0	0
AAA	DAT	District Attorney (all funds)	277,817	14,672	14,672	(16,041)
AAA	DCS	Child Support Services			0	0
AAA	DPA	Human Services Admin Claim (all funds)	55,823	2,948	2,948	(2,899)
AAA	EDF	Economic Development Function (all funds)	28,869	1,525	1,525	(927)
AAA	EMC	PH - Indigent Ambulance			0	0
AAA	FLP	CTC - Drug Court Programs			0	0
AAA	GJY	Grand Jury	5,561	294	294	(321)
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 (all funds)			0	0
AAA	LUS	Land Use Services Department (all funds)	93,323	4,929	4,929	(5,388)
AAA	MLH	Behavioral Health (all funds)	211,872	11,189	11,189	(12,233)
AAA	OCH	HR - Ctr for Emp Hlth & Wellness			0	0
AAA	PBD	Public Defender	193,649	10,227	10,227	(11,031)
AAA	PGD	Public Guardian - Conservator	21,534	1,137	1,137	(1,243)
AAA	PHL	Public Health	251,911	13,304	13,304	(14,545)
AAA	PRB	Probation - Admin, Corr & Det (all funds)	1,281,245	67,664	67,664	(73,978)
AAA	ROV	Registrar of Voters	60,665	3,204	3,204	(3,502)
AAA	SCL	County Schools	455	24	24	(26)
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	2,292,978	121,095	121,095	(131,943)
AAA	SVR	PW - Surveyor (all funds)	18,948	1,001	1,001	(1,094)
AAA	TRC	CTC - Trial Court Funding			0	0
AAA	VAF	Veterans Affairs	21,279	1,124	1,124	(1,229)
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	23,883	1,261	1,261	(1,379)
AAF	OOA	Aging and Adult Services (all funds)			0	0
CJV	CIP	Capital Improvement Funds (all funds)	177,565	9,377	9,377	(4,087)
FPD	106	SBC Fire Protection District (all funds)	63,941	3,377	3,377	(3,872)
RFZ	097	Flood Control District (all zones)	67,793	3,580	3,580	(3,914)

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

Maintenance Services

Base: Allocation:

Job Costs Base x
0.0528

Fund	Dept		Job Costs	Base x 0.0528	Total	Total Allocation
RHH	498	IHSS Public Authority	630	33	33	(36)
RRC	903	Children & Families First Commission	254	13	13	(15)
RSC	HPS	Preschool Services	59,369	3,135	3,135	(3,428)
SAA	TRA	Transportation (all funds)	159,322	8,414	8,414	(9,200)
SAC	JOB	Workforce Development (all funds)	1,983	105	105	(115)
SAP	CLB	County Library (all funds)	253,977	13,413	13,413	(14,665)
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
All Other						
(various)	(various)	All Other	822,930	43,460	43,460	(37,714)
(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)	1,609	85	85	(93)
NGJ	875	Inland Library System (all funds)			0	0
NHY	890	L A F C O			0	0
NIA	900	County Law Library			0	0
PAB	RET	Board of Retirement - Admin (all funds)			0	0
SQE	SSV	SA San Sevaine RDA - Tax Inc 80% (all funds)			0	0
Totals			7,759,113	409,769	409,769	(405,482)



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, the Employee Management and Compensation System (EMACS), 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) Civil Service Commission – number of employees covered;
- (2) EMACS Team – number of payroll warrants;
- (3) Employee Benefits – number of employees covered;
- (4) Personnel Services – number of employees served;
- (5) Unemployment Insurance costs – actual cost of unemployment claims.

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
COSTS		
Current Expenditures	4	16,236,771
Computer Software Depreciation & Equipment Use	5	1,546
Space Use	7	50,510
Utilities	8	93,344
TOTAL ALLOCABLE		16,382,172
REVENUE		
Miscellaneous Revenue		42
		42
NET ALLOCABLE		16,382,131

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0090	Less: Unallocated Costs	Less: Program Reimbursement
Civil Service Commission	272,009	274,462	0	114,325
Commuter Services	795,390	802,563	802,563	0
EMACS Team	1,721,240	1,736,764	0	0
Employee Benefits	4,320,353	4,359,318	0	3,594,265
HRD Admin. Support - OCH	119,587	119,587	119,587	0
Personnel Services	5,808,617	5,861,004	0	291,143
Unemployment Insurance	3,199,576	3,228,433	0	0
TOTALS	16,236,771	16,382,131	922,150	3,999,733

Human Resources

2nd Allocation

Fund	Dept	Description	Amount
AAA	ANE	Architecture & Engineering	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	69,178
AAA	CAO/FAB	County Administrative Office	21,520
AAA	CCL	County Counsel	308,063
AAA	FMC	Facilities Management - Custodial	(3,985)
AAA	FMG	Facilities Management - Grounds	(3,920)
AAA	FMM	Facilities Management - Maintenance	(8,417)
AAA	HRD/UNI	Human Resources	46,148
AAA	PUR	Purchasing	4,411
AAA	RPR/RNT	Real Estate Services/Rent	0
AAA	SDD	IS - Systems Application Development	422,534
TOTAL ALLOCABLE			855,532

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.0531	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
160,137	14,439	14,439	No. of CSC Covered Emps.
0	42,221	0	Not Allocated
1,736,764	91,367	91,367	No. of Payroll Warrants
765,053	229,333	229,333	No. of Emps. Covered
0	0	0	Not Allocated
5,569,861	308,333	308,333	No. of Emps. Served
3,228,433	169,840	169,840	UI Costs
11,460,247	855,532	813,311	

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

Fund	Dept		Civil Service Comm		Employee Benefits	
			No. of CSC Covered Emps.	Base x 9.7743	No. of Emps. Covered	Base x 39.4666
Central Support Service Units						
AAA	ANE	Architecture & Engineering	17	171	17	689
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	261	2,551	264	10,430
AAA	CAO/FAB	County Administrative Office	25	247	27	1,057
AAA	CCL	County Counsel	76	739	83	3,285
AAA	FMC	Facilities Management - Custodial	42	413	42	1,666
AAA	FMG	Facilities Management - Grounds	4	42	4	169
AAA	FMM	Facilities Management - Maintenance	58	569	58	2,297
AAA	HRD/UNI	Human Resources	105	1,025	105	4,138
AAA	PUR	Purchasing	16	155	16	626
AAA	RPR/RNT	Real Estate Services/Rent	23	224	23	906
AAA	SDD	IS - Systems Application Development	89	870	89	3,520
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	14	134	14	542
IAJ	(various)	IS - Computer Operations	115	1,126	116	4,586
IAM	(various)	IS - Telecommunication Services	87	845	87	3,411
IAV	PUR	Surplus Property & Storage Operations	2	20	2	79
IAY	PUR	Mail/Courier Services	25	240	25	969
IBA	VHS	Fleet Management - Motor Pool	3	29	3	118
IBP	RMG	Risk Management (all funds)	55	536	55	2,165
ICB	VHS	Fleet Management - Garage	69	677	70	2,746
Enterprise Funds						
EAA	SWM	PW - Solid Waste Management (all funds)	76	747	76	3,018
EAD	MCR	Arrowhead Regional Medical Center (all funds)	2,292	22,404	2,997	118,286
General Fund Operating Units						
AAA	APT	Airports (all funds)	19	186	19	750
AAA	ASR	Assessor/Recorder/County Clerk	211	2,060	211	8,326
AAA	AWM	Agriculture/Weights & Measures (all funds)	58	564	59	2,345
AAA	BDF	Board of Supervisors (all funds)	5	49	44	1,722
AAA	CBD	Clerk of the Board	10	97	13	506

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

Fund	Dept		Civil Service Comm		Employee Benefits	
			No. of CSC Covered Emps.	Base: Allocation: Base x 9.7743	No. of Emps. Covered	Base: Allocation: Base x 39.4666
AAA	CCM	County Museum (all funds)	21	207	29	1,154
AAA	CCP	Regional Parks (all funds)	82	798	129	5,066
AAA	CCS	PH - California Children's Services	151	1,477	151	5,963
AAA	CTN	CTC - Court Judicial Benefits				
AAA	DAT	District Attorney (all funds)	466	4,553	470	18,566
AAA	DCS	Child Support Services	408	3,986	408	16,104
AAA	DPA	Human Services Admin Claim (all funds)	3,975	38,850	4,552	179,638
AAA	EDF	Economic Development Function (all funds)	27	262	30	1,188
AAA	EMC	PH - Indigent Ambulance				
AAA	FLP	CTC - Drug Court Programs				
AAA	GJY	Grand Jury				
AAA	HCC	Health Administration	2	20	2	79
AAA	IDC	Indigent Defense				
AAA	JPL	Capital Facilities Leases				
AAA	LIT	Litigation Proceeds and Uses				
AAA	LNJ	Law and Justice Group (all funds)	1	10	1	39
AAA	LUS	Land Use Services Department (all funds)	87	851	99	3,919
AAA	MLH	Behavioral Health (all funds)	740	7,233	783	30,899
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	9	86	11	440
AAA	PBD	Public Defender	204	1,998	220	8,681
AAA	PGD	Public Guardian - Conservator	18	176	18	710
AAA	PHL	Public Health	631	6,168	642	25,333
AAA	PRB	Probation - Admin, Corr & Det (all funds)	1,122	10,963	1,130	44,582
AAA	ROV	Registrar of Voters	22	218	37	1,477
AAA	SCL	County Schools				
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	3,042	29,741	3,344	132,023
AAA	SVR	PW - Surveyor (all funds)	27	262	27	1,058
AAA	TRC	CTC - Trial Court Funding				
AAA	VAF	Veterans Affairs	18	176	18	710
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	88	856	164	6,463
AAF	OOA	Aging and Adult Services (all funds)	36	352	76	2,999
CJV	CIP	Capital Improvement Funds (all funds)				
FPD	106	SBC Fire Protection District (all funds)	527	5,132	869	34,281
RFZ	097	Flood Control District (all zones)	137	1,338	144	5,668

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

EMACS Team		Personnel Svcs		Unemployment Ins		Credits	Total
Base:	Allocation:	Base:	Allocation:	Base:	Allocation:		
No. of Payroll Warrants	Base x 3.5398	No. of Emps. Served	Base x 287.6409	UI Costs	Base x 1.1809		
770	2,726	29	8,408	17,260	20,383		32,877
3,328	11,780	129	36,919	16,930	19,993		74,556
3,834	13,572	151	43,457	9,039	10,674		75,142
							0
12,215	43,239	470	135,312	11,700	13,817	24,832	190,654
10,492	37,140	408	117,369	72,351	85,441	131,400	128,640
116,923	413,886	4,552	1,309,241	457,685	540,493	1,192,648	1,289,460
785	2,779	30	8,661			24,832	(11,942)
							0
2	7						7
							0
53	188	2	575				861
							0
							0
							0
26	92	1	288				429
2,544	9,005	99	28,566	36,851	43,518		85,860
20,353	72,046	783	225,200	123,689	146,068	385,400	96,046
289	1,023	11	3,207				4,756
5,689	20,138	220	63,269	49,917	58,948	24,832	128,203
474	1,678	18	5,178	3,010	3,555		11,296
16,562	58,626	642	184,631	88,857	104,934	143,600	236,092
29,209	103,394	1,130	324,925	87,985	103,904	165,800	421,968
1,308	4,630	37	10,764	1,264	1,493		18,581
							0
81,888	289,868	3,344	962,213	108,657	128,316	165,800	1,376,362
700	2,478	27	7,712	3,150	3,720		15,230
							0
469	1,660	18	5,178				7,724
3,612	12,786	164	47,104	197	233		67,442
1,957	6,927	76	21,861	8,476	10,010		42,149
							0
16,850	59,646	869	249,848	2,378	2,808	278,400	73,315
3,750	13,274	144	41,311	8,674	10,243	91,300	(19,465)

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

Fund	Dept		Civil Service Comm		Employee Benefits	
			No. of CSC Covered Emps.	Base: Allocation: Base x 9.7743	No. of Emps. Covered	Base: Allocation: Base x 39.4666
RHH	498	IHSS Public Authority			20	785
RRC	903	Children & Families First Commission			25	972
RSC	HPS	Preschool Services	59	577	628	24,787
SAA	TRA	Transportation (all funds)	287	2,809	314	12,397
SAC	JOB	Workforce Development (all funds)	91	889	107	4,214
SAP	CLB	County Library (all funds)	231	2,261	231	9,127
SCJ	CAO	Courthouse Temp Construction				
SCM	CAO	Criminal Justice Temp Const				
SFH	CAO	Disaster Recovery Fund				
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	16	156	21	830
STD	905	Authority for the Handicapped				
All Other						
(various)	(various)	All Other	54	525	61	2,415
(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	431	48	1,896
NGJ	875	Inland Library System (all funds)			1	39
NHY	890	L A F C O	4	39	5	197
NIA	900	County Law Library				
PAB	RET	Board of Retirement - Admin (all funds)	2	18	51	2,002
SQE	SSV	SA San Sevaine RDA - Tax Inc 80% (all funds)				
Totals			16,386	160,137	19,385	765,053

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

EMACS Team		Personnel Svcs		Unemployment Ins		Credits	Total
Base:	Allocation:	Base:	Allocation:	Base:	Allocation:		
No. of Payroll Warrants	Base x 3.5398	No. of Emps. Served	Base x 287.6409	UI Costs	Base x 1.1809		
521	1,844			7,214	8,519		11,148
635	2,248	25	7,082	26,148	30,879		41,180
15,400	54,513	628	180,650	1,055,940	1,246,988	86,800	1,420,715
8,052	28,503	314	90,354	108,755	128,432		262,494
2,776	9,827	107	30,711	31,281	36,941		82,582
5,961	21,101	231	66,523	34,306	40,513		139,525
							0
							0
							0
549	1,943	21	6,052	8,550	10,097		19,079
							0
1,589	5,625	61	17,601	27,583	32,574		58,739
2,847	10,078						10,078
							0
1,248	4,418	48	13,818				20,563
26	92						132
130	460	5	1,438				2,135
							0
1,317	4,662	51	14,592				21,274
1	4						4
490,637	1,736,764	19,364	5,569,861	2,733,810	3,228,433	3,792,150	7,668,097

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

Fund	Dept		Civil Service Comm		Employee Benefits	
			No. of CSC Covered Emps.	Base x Allocation: 0.9216	No. of Emps. Covered	Base x Allocation: 12.2930
Central Support Service Units						
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 Application Development				
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	14	13	14	169
IAJ	(various)	IS - Computer Operations	115	106	116	1,428
IAM	(various)	IS - Telecommunication Services	87	80	87	1,062
IAV	PUR	Surplus Property & Storage Operations	2	2	2	25
IAY	PUR	Mail/Courier Services	25	23	25	302
IBA	VHS	Fleet Management - Motor Pool	3	3	3	37
IBP	RMG	Risk Management (all funds)	55	51	55	674
ICB	VHS	Fleet Management - Garage	69	64	70	855
Enterprise Funds						
EAA	SWM	PW - Solid Waste Management (all funds)	76	70	76	940
EAD	MCR	Arrowhead Regional Medical Center (all funds)	2,292	2,112	2,997	36,844
General Fund Operating Units						
AAA	APT	Airports (all funds)	19	18	19	234
AAA	ASR	Assessor/Recorder/County Clerk	211	194	211	2,593
AAA	AWM	Agriculture/Weights & Measures (all funds)	58	53	59	730
AAA	BDF	Board of Supervisors (all funds)	5	5	44	536
AAA	CBD	Clerk of the Board	10	9	13	157

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

EMACS Team		Personnel Svcs		Unemployment Ins		Total	Total Allocation
Base:	Allocation:	Base:	Allocation:	Base:	Allocation:		
No. of Payroll Warrants	Base x 0.1937	No. of Emps. Served	Base x 16.5462	UI Costs	Base x 0.0639		
						0	7,503
						0	67,857
						0	11,492
						0	35,625
						0	36,282
						0	11,872
						0	40,299
						0	46,148
						0	13,717
						0	9,848
						0	(16,061)
359	70	14	227			478	6,374
3,010	583	116	1,923			4,040	(67,941)
2,274	441	87	1,430	1,370	88	3,100	(3,284)
52	10	2	33			70	927
613	119	25	406			849	11,286
78	15	3	50			104	1,391
1,435	278	55	908			1,910	(47,696)
1,812	351	70	1,151			2,422	32,273
1,987	385	76	1,265			2,660	35,452
75,876	14,699	2,997	49,591	185,250	11,841	115,087	971,225
496	96	19	314	12,639	808	1,469	24,552
5,507	1,067	211	3,491	5,254	336	7,681	40,853
1,483	287	59	983			2,054	27,304
1,178	228	44	722	44,764	2,861	4,352	75,702
337	65	13	212			444	5,924

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

Fund	Dept		Civil Service Comm		Employee Benefits	
			No. of CSC Covered Emps.	Allocation: Base x 0.9216	No. of Emps. Covered	Allocation: Base x 12.2930
AAA	CCM	County Museum (all funds)	21	20	29	359
AAA	CCP	Regional Parks (all funds)	82	75	129	1,578
AAA	CCS	PH - California Children's Services	151	139	151	1,857
AAA	CTN	CTC - Court Judicial Benefits				
AAA	DAT	District Attorney (all funds)	466	429	470	5,783
AAA	DCS	Child Support Services	408	376	408	5,016
AAA	DPA	Human Services Admin Claim (all funds)	3,975	3,663	4,552	55,953
AAA	EDF	Economic Development Function (all funds)	27	25	30	370
AAA	EMC	PH - Indigent Ambulance				
AAA	FLP	CTC - Drug Court Programs				
AAA	GJY	Grand Jury				
AAA	HCC	Health Administration	2	2	2	25
AAA	IDC	Indigent Defense				
AAA	JPL	Capital Facilities Leases				
AAA	LIT	Litigation Proceeds and Uses				
AAA	LNJ	Law and Justice Group (all funds)	1	1	1	12
AAA	LUS	Land Use Services Department (all funds)	87	80	99	1,221
AAA	MLH	Behavioral Health (all funds)	740	682	783	9,624
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	9	8	11	137
AAA	PBD	Public Defender	204	188	220	2,704
AAA	PGD	Public Guardian - Conservator	18	17	18	221
AAA	PHL	Public Health	631	582	642	7,891
AAA	PRB	Probation - Admin, Corr & Det (all funds)	1,122	1,034	1,130	13,886
AAA	ROV	Registrar of Voters	22	21	37	460
AAA	SCL	County Schools				
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	3,042	2,804	3,344	41,122
AAA	SVR	PW - Surveyor (all funds)	27	25	27	330
AAA	TRC	CTC - Trial Court Funding				
AAA	VAF	Veterans Affairs	18	17	18	221
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	88	81	164	2,013
AAF	OOA	Aging and Adult Services (all funds)	36	33	76	934
CJV	CIP	Capital Improvement Funds (all funds)				
FPD	106	SBC Fire Protection District (all funds)	527	484	869	10,678
RFZ	097	Flood Control District (all zones)	137	126	144	1,766

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

EMACS Team		Personnel Svcs		Unemployment Ins		Total	Total Allocation
Base:	Allocation:	Base:	Allocation:	Base:	Allocation:		
No. of Payroll Warrants	Base x 0.1937	No. of Emps. Served	Base x 16.5462	UI Costs	Base x 0.0639		
770	149	29	484	17,260	1,103	2,115	34,992
3,328	645	129	2,124	16,930	1,082	5,504	80,060
3,834	743	151	2,500	9,039	578	5,817	80,959
						0	0
12,215	2,366	470	7,784	11,700	748	17,110	207,764
10,492	2,033	408	6,752	72,351	4,625	18,801	147,440
116,923	22,651	4,552	75,312	457,685	29,255	186,835	1,476,294
785	152	30	498			1,045	(10,897)
						0	0
2						0	7
						0	0
53	10	2	33			70	931
						0	0
						0	0
						0	0
26	5	1	17			35	464
2,544	493	99	1,643	36,851	2,355	5,793	91,653
20,353	3,943	783	12,954	123,689	7,906	35,110	131,156
289	56	11	184			386	5,142
5,689	1,102	220	3,640	49,917	3,191	10,825	139,027
474	92	18	298	3,010	192	820	12,116
16,562	3,208	642	10,621	88,857	5,680	27,981	264,073
29,209	5,659	1,130	18,691	87,985	5,624	44,893	466,862
1,308	253	37	619	1,264	81	1,434	20,015
						0	0
81,888	15,864	3,344	55,350	108,657	6,945	122,086	1,498,448
700	136	27	444	3,150	201	1,135	16,364
						0	0
469	91	18	298			627	8,351
3,612	700	164	2,710	197	13	5,516	72,957
1,957	379	76	1,258	8,476	542	3,146	45,295
						0	0
16,850	3,264	869	14,372	2,378	152	28,950	102,265
3,750	726	144	2,376	8,674	554	5,549	(13,916)

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

Fund	Dept		Civil Service Comm		Employee Benefits	
			No. of CSC Covered Emps.	Base x 0.9216	No. of Emps. Covered	Base x 12.2930
RHH	498	IHSS Public Authority			20	244
RRC	903	Children & Families First Commission			25	303
RSC	HPS	Preschool Services	59	54	628	7,721
SAA	TRA	Transportation (all funds)	287	265	314	3,861
SAC	JOB	Workforce Development (all funds)	91	84	107	1,313
SAP	CLB	County Library (all funds)	231	213	231	2,843
SCJ	CAO	Courthouse Temp Construction				
SCM	CAO	Criminal Justice Temp Const				
SFH	CAO	Disaster Recovery Fund				
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	16	15	21	259
STD	905	Authority for the Handicapped				
All Other						
(various)	(various)	All Other	54	49	61	752
(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	41	48	591
NGJ	875	Inland Library System (all funds)			1	12
NHY	890	L A F C O	4	4	5	61
NIA	900	County Law Library				
PAB	RET	Board of Retirement - Admin (all funds)	2	2	51	624
SQE	SSV	SA San Sevaine RDA - Tax Inc 80% (all funds)				
Totals			15,670	14,439	18,657	229,333

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

EMACS Team		Personnel Svcs		Unemployment Ins		Total	Total Allocation
Base:	Allocation:	Base:	Allocation:	Base:	Allocation:		
No. of Payroll Warrants	Base x 0.1937	No. of Emps. Served	Base x 16.5462	UI Costs	Base x 0.0639		
521	101			7,214	461	806	11,954
635	123	25	407	26,148	1,671	2,504	43,684
15,400	2,983	628	10,392	1,055,940	67,494	88,644	1,509,359
8,052	1,560	314	5,197	108,755	6,951	17,835	280,329
2,776	538	107	1,767	31,281	1,999	5,700	88,282
5,961	1,155	231	3,827	34,306	2,193	10,230	149,755
						0	0
						0	0
						0	0
549	106	21	348	8,550	547	1,274	20,353
						0	0
1,589	308	61	1,012	27,583	1,763	3,885	62,624
2,847	552					552	10,629
						0	0
1,248	242	48	795			1,668	22,231
26	5					17	149
130	25	5	83			173	2,308
						0	0
1,317	255	51	839			1,720	22,994
1						0	4
471,631	91,367	18,636	308,333	2,657,124	169,840	813,311	8,481,408



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

Details	Source Section	Amount
COSTS		
Current Expenditures	4	2,355,758
Computer Software Depreciation & Equipment Use	5	1,819
Space Use	7	10,863
Utilities	8	15,806
TOTAL ALLOCABLE		2,384,246
REVENUE		
Miscellaneous Revenue		33
		33
NET ALLOCABLE		2,384,213

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0121	Less: Unallocated Costs	Less: Program Reimbursement
Purchasing Services	2,355,758	2,384,213	0	780,538
TOTALS	2,355,758	2,384,213	0	780,538

Purchasing

2nd Allocation

Fund	Dept	Description	Amount
AAA	ANE	Architecture & Engineering	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	53,920
AAA	CAO/FAB	County Administrative Office	3,253
AAA	CCL	County Counsel	38,974
AAA	FMC	Facilities Management - Custodial	(798)
AAA	FMG	Facilities Management - Grounds	(663)
AAA	FMM	Facilities Management - Maintenance	(1,638)
AAA	HRD/UNI	Human Resources	13,717
AAA	PUR	Purchasing	4,010
AAA	RPR/RNT	Real Estate Services/Rent	0
AAA	SDD	IS - Systems Application Development	201,655
TOTAL ALLOCABLE			312,429

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.1326	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
1,603,675	312,429	312,429	No. of Purch.Trans.
1,603,675	312,429	312,429	

Purchasing AAA-PUR (1st Allocation)

Purchasing Services

Base: Allocation:

No. of Base x
Purch. Trans 100.2422

Fund	Dept				Credits	Total
Central Support Service Units						
AAA	ANE	Architecture & Engineering				0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	414	41,500		41,500
AAA	CAO/FAB	County Administrative Office	82	8,220		8,220
AAA	CCL	County Counsel	48	4,812		4,812
AAA	FMC	Facilities Management - Custodial	17	1,724		1,724
AAA	FMG	Facilities Management - Grounds	73	7,330		7,330
AAA	FMM	Facilities Management - Maintenance	72	7,185		7,185
AAA	HRD/UNI	Human Resources	44	4,411		4,411
AAA	PUR	Purchasing	40	4,010		4,010
AAA	RPR/RNT	Real Estate Services/Rent	30	3,007		3,007
AAA	SDD	IS - Systems Application Development	112	11,227		11,227
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	106	10,626		10,626
IAJ	(various)	IS - Computer Operations	738	73,979		73,979
IAM	(various)	IS - Telecommunication Services	826	82,800		82,800
IAV	PUR	Surplus Property & Storage Operations				0
IAY	PUR	Mail/Courier Services	14	1,403		1,403
IBA	VHS	Fleet Management - Motor Pool	186	18,645		18,645
IBP	RMG	Risk Management (all funds)	70	7,017		7,017
ICB	VHS	Fleet Management - Garage	80	8,019		8,019
Enterprise Funds						
EAA	SWM	PW - Solid Waste Management (all funds)	128	12,831		12,831
EAD	MCR	Arrowhead Regional Medical Center (all funds)	2,010	201,487		201,487
General Fund Operating Units						
AAA	APT	Airports (all funds)	36	3,609		3,609
AAA	ASR	Assessor/Recorder/County Clerk	364	36,488		36,488
AAA	AWM	Agriculture/Weights & Measures (all funds)	62	6,215		6,215
AAA	BDF	Board of Supervisors (all funds)				0
AAA	CBD	Clerk of the Board	6	601		601

Purchasing AAA-PUR (1st Allocation)

Purchasing Services

Base: Allocation:

No. of Base x
Purch.Trans 100.2422

Fund	Dept			Credits	Total
AAA	CCM	County Museum (all funds)			0
AAA	CCP	Regional Parks (all funds)	290	29,070	29,070
AAA	CCS	PH - California Children's Services	46	4,611	4,611
AAA	CTN	CTC - Court Judicial Benefits			0
AAA	DAT	District Attorney (all funds)	134	13,432	13,432
AAA	DCS	Child Support Services	68	6,816	6,816
AAA	DPA	Human Services Admin Claim (all funds)	1,252	125,503	125,503
AAA	EDF	Economic Development Function (all funds)	122	12,230	12,230
AAA	EMC	PH - Indigent Ambulance			0
AAA	FLP	CTC - Drug Court Programs			0
AAA	GJY	Grand Jury	4	401	401
AAA	HCC	Health Administration			0
AAA	IDC	Indigent Defense	22	2,205	2,205
AAA	JPL	Capital Facilities Leases	4	401	401
AAA	LIT	Litigation Proceeds and Uses	30	3,007	3,007
AAA	LNJ	Law and Justice Group (all funds)			0
AAA	LUS	Land Use Services Department (all funds)	74	7,418	7,418
AAA	MLH	Behavioral Health (all funds)	464	46,512	46,512
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	6	601	601
AAA	PBD	Public Defender	152	15,237	15,237
AAA	PGD	Public Guardian - Conservator			0
AAA	PHL	Public Health	698	69,969	69,969
AAA	PRB	Probation - Admin, Corr & Det (all funds)	396	39,696	39,696
AAA	ROV	Registrar of Voters	134	13,432	13,432
AAA	SCL	County Schools			0
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	2,658	266,444	266,444
AAA	SVR	PW - Surveyor (all funds)	8	802	802
AAA	TRC	CTC - Trial Court Funding			0
AAA	VAF	Veterans Affairs	18	1,804	1,804
Other Operating Units					
(various)	(various)	Brd-Gov'd Special Districts (summary)	262	26,263	26,263
AAF	OOA	Aging and Adult Services (all funds)			0
CJV	CIP	Capital Improvement Funds (all funds)	750	75,182	75,182
FPD	106	SBC Fire Protection District (all funds)	1,032	103,450	103,450
RFZ	097	Flood Control District (all zones)	470	47,114	47,114

Purchasing AAA-PUR (1st Allocation)

Purchasing Services

Base: Allocation:

No. of Base x
Purch.Trans 100.2422

Fund	Dept				Credits	Total
RHH	498	IHSS Public Authority				0
RRC	903	Children & Families First Commission				0
RSC	HPS	Preschool Services	184	18,445		18,445
SAA	TRA	Transportation (all funds)	410	41,099		41,099
SAC	JOB	Workforce Development (all funds)	264	26,464		26,464
SAP	CLB	County Library (all funds)	234	23,457		23,457
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)	192	19,247		19,247
STD	905	Authority for the Handicapped				0
All Other						
(various)	(various)	All Other	46	4,611		4,611
(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	County Law Library				0
PAB	RET	Board of Retirement - Admin (all funds)				0
SQE	SSV	SA San Sevaine RDA - Tax Inc 80% (all funds)	16	1,604		1,604
Totals			15,998	1,603,675		1,603,675

Purchasing AAA-PUR (2nd Allocation)

		Purchasing Services				
		Base: Allocation:				
Fund	Dept	No. of Purch.Trans.	Base x 20.7374	Total	Total Allocation	
Central Support Service Units						
AAA	ANE	Architecture & Engineering		0	0	
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector		0	41,500	
AAA	CAO/FAB	County Administrative Office		0	8,220	
AAA	CCL	County Counsel		0	4,812	
AAA	FMC	Facilities Management - Custodial		0	1,724	
AAA	FMG	Facilities Management - Grounds		0	7,330	
AAA	FMM	Facilities Management - Maintenance		0	7,185	
AAA	HRD/UNI	Human Resources		0	4,411	
AAA	PUR	Purchasing		0	4,010	
AAA	RPR/RNT	Real Estate Services/Rent		0	3,007	
AAA	SDD	IS - Systems Application Development		0	11,227	
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	106	2,198	2,198	12,824
IAJ	(various)	IS - Computer Operations	738	15,304	15,304	89,283
IAM	(various)	IS - Telecommunication Services	826	17,129	17,129	99,929
IAV	PUR	Surplus Property & Storage Operations			0	0
IAY	PUR	Mail/Courier Services	14	290	290	1,694
IBA	VHS	Fleet Management - Motor Pool	186	3,857	3,857	22,502
IBP	RMG	Risk Management (all funds)	70	1,452	1,452	8,469
ICB	VHS	Fleet Management - Garage	80	1,659	1,659	9,678
Enterprise Funds						
EAA	SWM	PW - Solid Waste Management (all funds)	128	2,654	2,654	15,485
EAD	MCR	Arrowhead Regional Medical Center (all funds)	2,010	41,682	41,682	243,169
General Fund Operating Units						
AAA	APT	Airports (all funds)	36	747	747	4,355
AAA	ASR	Assessor/Recorder/County Clerk	364	7,548	7,548	44,037
AAA	AWM	Agriculture/Weights & Measures (all funds)	62	1,286	1,286	7,501
AAA	BDF	Board of Supervisors (all funds)			0	0
AAA	CBD	Clerk of the Board	6	124	124	726

Purchasing AAA-PUR (2nd Allocation)

		Purchasing Services			
		Base: Allocation:			
Fund	Dept	No. of Purch.Trans.	Base x 20.7374	Total	Total Allocation
AAA	CCM	County Museum (all funds)		0	0
AAA	CCP	290	6,014	6,014	35,084
AAA	CCS	46	954	954	5,565
AAA	CTN	CTC - Court Judicial Benefits		0	0
AAA	DAT	134	2,779	2,779	16,211
AAA	DCS	68	1,410	1,410	8,227
AAA	DPA	1,252	25,963	25,963	151,466
AAA	EDF	122	2,530	2,530	14,760
AAA	EMC	PH - Indigent Ambulance		0	0
AAA	FLP	CTC - Drug Court Programs		0	0
AAA	GJY	4	83	83	484
AAA	HCC	Health Administration		0	0
AAA	IDC	22	456	456	2,662
AAA	JPL	4	83	83	484
AAA	LIT	30	622	622	3,629
AAA	LNJ	Law and Justice Group (all funds)		0	0
AAA	LUS	74	1,535	1,535	8,952
AAA	MLH	464	9,622	9,622	56,135
AAA	OCH	6	124	124	726
AAA	PBD	152	3,152	3,152	18,389
AAA	PGD	Public Guardian - Conservator		0	0
AAA	PHL	698	14,475	14,475	84,444
AAA	PRB	396	8,212	8,212	47,908
AAA	ROV	134	2,779	2,779	16,211
AAA	SCL	County Schools		0	0
AAA	SHR	2,658	55,120	55,120	321,564
AAA	SVR	8	166	166	968
AAA	TRC	CTC - Trial Court Funding		0	0
AAA	VAF	18	373	373	2,178
Other Operating Units					
(various)	(various)	Brd-Gov'd Special Districts (summary)		5,433	31,697
AAF	OOA	Aging and Adult Services (all funds)		0	0
CJV	CIP	750	15,553	15,553	90,735
FPD	106	1,032	21,401	21,401	124,851
RFZ	097	470	9,747	9,747	56,860

Purchasing AAA-PUR (2nd Allocation)

Purchasing Services

Base: Allocation:

Fund	Dept		No. of Purch.Trans.	Base x 20.7374	Total	Total Allocation
RHH	498	IHSS Public Authority			0	0
RRC	903	Children & Families First Commission			0	0
RSC	HPS	Preschool Services	184	3,816	3,816	22,260
SAA	TRA	Transportation (all funds)	410	8,502	8,502	49,602
SAC	JOB	Workforce Development (all funds)	264	5,475	5,475	31,939
SAP	CLB	County Library (all funds)	234	4,853	4,853	28,309
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)	192	3,982	3,982	23,228
STD	905	Authority for the Handicapped			0	0
All Other						
(various)	(various)	All Other	46	954	954	5,565
(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	County Law Library			0	0
PAB	RET	Board of Retirement - Admin (all funds)			0	0
SQE	SSV	SA San Sevaine RDA - Tax Inc 80% (all funds)	16	332	332	1,936
Totals			15,066	312,429	312,429	1,916,105



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
COSTS		
Current Expenditures	4	3,389,564
Space Use	7	33,322
Utilities	8	27,753
TOTAL ALLOCABLE		3,450,639
REVENUE		
Miscellaneous Revenue		49
		49
NET ALLOCABLE		3,450,590

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0180	Less: Unallocated Costs	Less: Program Reimbursement
Real Estate Services	3,389,564	3,450,590	0	1,206,702
TOTALS	3,389,564	3,450,590	0	1,206,702

Real Estate Services/Rent

2nd Allocation

Fund	Dept	Description	Amount
AAA	ANE	Architecture & Engineering	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	33,873
AAA	CAO/FAB	County Administrative Office	4,713
AAA	CCL	County Counsel	38,472
AAA	FMC	Facilities Management - Custodial	(13,836)
AAA	FMG	Facilities Management - Grounds	(33,677)
AAA	FMM	Facilities Management - Maintenance	(53,977)
AAA	HRD/UNI	Human Resources	9,848
AAA	PUR	Purchasing	3,007
AAA	RPR/RNT	Real Estate Services/Rent	18,480
AAA	SDD	IS - Systems Application Development	28,716
TOTAL ALLOCABLE			35,618

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.0105	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
2,243,888	35,618	35,618	Job Costs
2,243,888	35,618	35,618	

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

		Real Estate Services			
		Base:		Allocation:	
Fund	Dept	Job Costs	Base x 1.8142	Credits	Total
Central Support Service Units					
AAA	ANE	Architecture & Engineering			0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector			0
AAA	CAO/FAB	43,152	78,286	43,173	35,113
AAA	CCL	246	446	246	200
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	24,990	45,335	26,855	18,480
AAA	SDD	IS - Systems Application Development			0
Operating Units					
Internal Service Funds					
IAG	PUR	Printing Services			0
IAJ	(various)	IS - Computer Operations			0
IAM	(various)	32,820	59,542	32,104	27,438
IAV	PUR	Surplus Property & Storage Operations			0
IAY	PUR	Mail/Courier Services			0
IBA	VHS	Fleet Management - Motor Pool			0
IBP	RMG	Risk Management (all funds)			0
ICB	VHS	Fleet Management - Garage			0
Enterprise Funds					
EAA	SWM	26,096	47,343	25,994	21,349
EAD	MCR	615	1,116	410	706
General Fund Operating Units					
AAA	APT	195,878	355,355	196,903	158,452
AAA	ASR	328	595	(226)	821
AAA	AWM	Agriculture/Weights & Measures (all funds)			0
AAA	BDF	Board of Supervisors (all funds)			0
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 1.8142	Credits	Total	
AAA	CCM	County Museum (all funds)	5,494	9,967	5,556	4,411
AAA	CCP	Regional Parks (all funds)	6,417	11,641	6,396	5,245
AAA	CCS	PH - California Children's Services				0
AAA	CTN	CTC - Court Judicial Benefits				0
AAA	DAT	District Attorney (all funds)				0
AAA	DCS	Child Support Services	3,362	6,099	2,778	3,321
AAA	DPA	Human Services Admin Claim (all funds)			(2,491)	2,491
AAA	EDF	Economic Development Function (all funds)	6,478	11,752	6,642	5,110
AAA	EMC	PH - Indigent Ambulance				0
AAA	FLP	CTC - 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 (all funds)				0
AAA	LUS	Land Use Services Department (all funds)	5,822	10,562	328	10,234
AAA	MLH	Behavioral Health (all funds)	10,086	18,298	10,086	8,212
AAA	OCH	HR - Ctr for Emp Hlth & Wellness				0
AAA	PBD	Public Defender			(31)	31
AAA	PGD	Public Guardian - Conservator				0
AAA	PHL	Public Health	4,654	8,442	4,387	4,055
AAA	PRB	Probation - Admin, Corr & Det (all funds)	6,150	11,157	6,150	5,007
AAA	ROV	Registrar of Voters				0
AAA	SCL	County Schools				0
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	32,635	59,207	32,974	26,233
AAA	SVR	PW - Surveyor (all funds)				0
AAA	TRC	CTC - Trial Court Funding				0
AAA	VAF	Veterans Affairs				0
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	69,559	126,187	72,058	54,129
AAF	OOA	Aging and Adult Services (all funds)				0
CJV	CIP	Capital Improvement Funds (all funds)	28,147	51,063	28,690	22,373
FPD	106	SBC Fire Protection District (all funds)	14,124	25,624	14,391	11,233
RFZ	097	Flood Control District (all zones)	263,876	478,716	262,164	216,552

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

		Real Estate Services			
		Base: Allocation:			
Fund	Dept	Job Costs	Base x 1.8142	Credits	Total
RHH	498	IHSS Public Authority			0
RRC	903	4,797	8,703	4,900	3,803
RSC	HPS	17,958	32,579	18,184	14,395
SAA	TRA	299,854	543,985	300,294	243,691
SAC	JOB	9,492	17,219	9,471	7,748
SAP	CLB	14,678	26,628	14,442	12,186
SCJ	CAO	Courthouse Temp Construction			0
SCM	CAO	Criminal Justice Temp Const			0
SFH	CAO	Disaster Recovery Fund			0
SMI	ICM	2,378	4,314	2,378	1,936
STD	905	Authority for the Handicapped			0
All Other					
(various)	(various)	88,130	159,882	133,218	26,664
(various)	(various)	Self-Gov'd Special Districts (summary)		75	(75)
MPA	500	Mojave Desert AQMD (all funds)			0
NFY	870	18,655	33,843	19,046	14,797
NGJ	875	Inland Library System (all funds)			0
NHY	890	L A F C O			0
NIA	900	County Law Library			0
PAB	RET	Board of Retirement - Admin (all funds)			0
SQE	SSV	SA San Sevaine RDA - Tax Inc 80% (all funds)			0
Totals		1,236,871	2,243,888	1,277,545	966,343

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

		Real Estate Services				
		Base: Allocation:				
Fund	Dept	Job Costs	Base x 0.0305	Total	Total Allocation	
Central Support Service Units						
AAA	ANE	Architecture & Engineering		0	0	
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector		0	0	
AAA	CAO/FAB	County Administrative Office		0	35,113	
AAA	CCL	County Counsel		0	200	
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	18,480	
AAA	SDD	IS - Systems Application Development		0	0	
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services		0	0	
IAJ	(various)	IS - Computer Operations		0	0	
IAM	(various)	IS - Telecommunication Services	32,820	1,000	1,000	
IAM	(various)	IS - Telecommunication Services		1,000	28,438	
IAV	PUR	Surplus Property & Storage Operations		0	0	
IAY	PUR	Mail/Courier Services		0	0	
IBA	VHS	Fleet Management - Motor Pool		0	0	
IBP	RMG	Risk Management (all funds)		0	0	
ICB	VHS	Fleet Management - Garage		0	0	
Enterprise Funds						
EAA	SWM	PW - Solid Waste Management (all funds)	26,096	795	795	
EAD	MCR	Arrowhead Regional Medical Center (all funds)	615	19	19	
General Fund Operating Units						
AAA	APT	Airports (all funds)	195,878	5,971	5,971	
AAA	ASR	Assessor/Recorder/County Clerk	328	10	10	
AAA	AWM	Agriculture/Weights & Measures (all funds)			0	
AAA	BDF	Board of Supervisors (all funds)			0	
AAA	CBD	Clerk of the Board			0	

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

		Real Estate Services				
		Base: Allocation:				
Fund	Dept	Job Costs	Base x 0.0305	Total	Total Allocation	
AAA	CCM	County Museum (all funds)	5,494	167	167	4,579
AAA	CCP	Regional Parks (all funds)	6,417	196	196	5,440
AAA	CCS	PH - California Children's Services			0	0
AAA	CTN	CTC - Court Judicial Benefits			0	0
AAA	DAT	District Attorney (all funds)			0	0
AAA	DCS	Child Support Services	3,362	102	102	3,424
AAA	DPA	Human Services Admin Claim (all funds)			0	2,491
AAA	EDF	Economic Development Function (all funds)	6,478	197	197	5,308
AAA	EMC	PH - Indigent Ambulance			0	0
AAA	FLP	CTC - 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 (all funds)			0	0
AAA	LUS	Land Use Services Department (all funds)	5,822	177	177	10,412
AAA	MLH	Behavioral Health (all funds)	10,086	307	307	8,519
AAA	OCH	HR - Ctr for Emp Hlth & Wellness			0	0
AAA	PBD	Public Defender			0	31
AAA	PGD	Public Guardian - Conservator			0	0
AAA	PHL	Public Health	4,654	142	142	4,197
AAA	PRB	Probation - Admin, Corr & Det (all funds)	6,150	187	187	5,195
AAA	ROV	Registrar of Voters			0	0
AAA	SCL	County Schools			0	0
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	32,635	995	995	27,228
AAA	SVR	PW - Surveyor (all funds)			0	0
AAA	TRC	CTC - Trial Court Funding			0	0
AAA	VAF	Veterans Affairs			0	0
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	69,559	2,120	2,120	56,250
AAF	OOA	Aging and Adult Services (all funds)			0	0
CJV	CIP	Capital Improvement Funds (all funds)	28,147	858	858	23,231
FPD	106	SBC Fire Protection District (all funds)	14,124	431	431	11,664
RFZ	097	Flood Control District (all zones)	263,876	8,044	8,044	224,596

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

		Real Estate Services			
		Base:	Allocation:		
Fund	Dept	Job Costs	Base x 0.0305	Total	Total Allocation
RHH	498	IHSS Public Authority		0	0
RRC	903	Children & Families First Commission	4,797	146	3,949
RSC	HPS	Preschool Services	17,958	547	14,942
SAA	TRA	Transportation (all funds)	299,854	9,140	252,832
SAC	JOB	Workforce Development (all funds)	9,492	289	8,038
SAP	CLB	County Library (all funds)	14,678	447	12,634
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)	2,378	72	2,009
STD	905	Authority for the Handicapped		0	0
All Other					
(various)	(various)	All Other	88,130	2,686	29,350
(various)	(various)	Self-Gov'd Special Districts (summary)		0	(75)
MPA	500	Mojave Desert AQMD (all funds)		0	0
NFY	870	S A N B A G (all funds)	18,655	569	15,366
NGJ	875	Inland Library System (all funds)		0	0
NHY	890	L A F C O		0	0
NIA	900	County Law Library		0	0
PAB	RET	Board of Retirement - Admin (all funds)		0	0
SQE	SSV	SA San Sevaine RDA - Tax Inc 80% (all funds)		0	0
		Totals	1,168,483	35,618	1,001,961



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

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

IS - Systems Application Development

1st Allocation

Details	Source Section	Amount
COSTS		
Current Expenditures	4	14,425,701
Computer Software Depreciation & Equipment Use	5	9,948
Space Use	7	3,402
Utilities	8	9,310
TOTAL ALLOCABLE		14,448,360
NET ALLOCABLE		14,448,360

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0016	Less: Unallocated Costs	Less: Program Reimbursement
Countywide Technology	1,998,309	2,001,488	421,519	2,597
GIS Services - Direct Charges	182,613	182,613	0	0
Systems Development Services	12,244,779	12,264,259	0	0
TOTALS	14,425,701	14,448,360	421,519	2,597

IS - Systems Application Development

2nd Allocation

Fund	Dept	Description	Amount
AAA	ANE	Architecture & Engineering	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	23,952
AAA	CAO/FAB	County Administrative Office	18,306
AAA	CCL	County Counsel	109,407
AAA	FMC	Facilities Management - Custodial	(2,301)
AAA	FMG	Facilities Management - Grounds	(2,046)
AAA	FMM	Facilities Management - Maintenance	(6,078)
AAA	HRD/UNI	Human Resources	(16,061)
AAA	PUR	Purchasing	11,227
AAA	RPR/RNT	Real Estate Services/Rent	0
AAA	SDD	IS - Systems Application Development	2,131,814
TOTAL ALLOCABLE			2,268,221

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.1572	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
1,577,373	314,204	314,204	No. of Emps. Covered
182,613	28,713	28,713	Direct Charge
12,264,259	1,925,305	1,925,305	SDD Actual Hours
14,024,245	2,268,221	2,268,221	

Systems Development AAA-SDD (1st Allocation)

Fund	Dept		Countywide Tech	
			Base:	Allocation:
			No.of Emps. Covered	Base x 81.3673
Central Support Service Units				
AAA	ANE	Architecture & Engineering	17	1,421
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	264	21,503
AAA	CAO/FAB	County Administrative Office	27	2,178
AAA	CCL	County Counsel	83	6,772
AAA	FMC	Facilities Management - Custodial	42	3,435
AAA	FMG	Facilities Management - Grounds	4	349
AAA	FMM	Facilities Management - Maintenance	58	4,736
AAA	HRD/UNI	Human Resources	105	8,531
AAA	PUR	Purchasing	16	1,290
AAA	RPR/RNT	Real Estate Services/Rent	23	1,868
AAA	SDD	IS - Systems Application Development	89	7,257
Operating Units				
Internal Service Funds				
IAG	PUR	Printing Services	14	1,117
IAJ	(various)	IS - Computer Operations	116	9,454
IAM	(various)	IS - Telecommunication Services	87	7,033
IAV	PUR	Surplus Property & Storage Operations	2	163
IAY	PUR	Mail/Courier Services	25	1,997
IBA	VHS	Fleet Management - Motor Pool	3	244
IBP	RMG	Risk Management (all funds)	55	4,463
ICB	VHS	Fleet Management - Garage	70	5,662
Enterprise Funds				
EAA	SWM	PW - Solid Waste Management (all funds)	76	6,221
EAD	MCR	Arrowhead Regional Medical Center (all funds)	2,997	243,868
General Fund Operating Units				
AAA	APT	Airports (all funds)	19	1,546
AAA	ASR	Assessor/Recorder/County Clerk	211	17,165
AAA	AWM	Agriculture/Weights & Measures (all funds)	59	4,835
AAA	BDF	Board of Supervisors (all funds)	44	3,549
AAA	CBD	Clerk of the Board	13	1,042

Systems Development AAA-SDD (1st Allocation)

Systems Dev Svcs

Base: Allocation:

SDD Actual Hours Base x 82.6919

Direct Charges

Credits

Total

1,300	107,499		52,702	56,218
19,485	1,611,271	7,788	209,445	1,431,117
4,650	384,496		(24,189)	410,864
24	1,943		1,851	6,864
1,656	136,962			140,396
170	14,048			14,397
2,293	189,640		3,737	190,638
5,078	419,930		5,927	422,534
2,587	213,944		13,579	201,655
614	50,793	144	24,090	28,716
25,665	2,122,253	2,304		2,131,814

2	165		299	984
9,345	772,759		887,683	(105,469)
17,168	1,419,641	2,788	1,426,604	2,858
30	2,481		2,201	442
64	5,334		6,452	878
42	3,473		(795)	4,512
91	7,525		9,201	2,787
1,913	158,190	819	176,284	(11,614)

379	31,332	2,548	35,957	4,144
4,227	349,518		394,163	199,222

66	5,458		4,401	2,603
8,353	690,725	7,500	427,103	288,287
52	4,300		4,733	4,402
		144	144	3,549
2,207	182,517		26,288	157,272

Systems Development AAA-SDD (1st Allocation)

Fund	Dept		Countywide Tech	
			Base: No.of Emps. Covered	Allocation: Base x 81.3673
AAA	CCM	County Museum (all funds)	29	2,378
AAA	CCP	Regional Parks (all funds)	129	10,443
AAA	CCS	PH - California Children's Services	151	12,293
AAA	CTN	CTC - Court Judicial Benefits		
AAA	DAT	District Attorney (all funds)	470	38,277
AAA	DCS	Child Support Services	408	33,201
AAA	DPA	Human Services Admin Claim (all funds)	4,552	370,356
AAA	EDF	Economic Development Function (all funds)	30	2,450
AAA	EMC	PH - Indigent Ambulance		
AAA	FLP	CTC - Drug Court Programs		
AAA	GJY	Grand Jury		
AAA	HCC	Health Administration	2	163
AAA	IDC	Indigent Defense		
AAA	JPL	Capital Facilities Leases		
AAA	LIT	Litigation Proceeds and Uses		
AAA	LNJ	Law and Justice Group (all funds)	1	81
AAA	LUS	Land Use Services Department (all funds)	99	8,081
AAA	MLH	Behavioral Health (all funds)	783	63,704
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	11	907
AAA	PBD	Public Defender	220	17,898
AAA	PGD	Public Guardian - Conservator	18	1,465
AAA	PHL	Public Health	642	52,228
AAA	PRB	Probation - Admin, Corr & Det (all funds)	1,130	91,914
AAA	ROV	Registrar of Voters	37	3,045
AAA	SCL	County Schools		
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	3,344	272,189
AAA	SVR	PW - Surveyor (all funds)	27	2,181
AAA	TRC	CTC - Trial Court Funding		
AAA	VAF	Veterans Affairs	18	1,465
Other Operating Units				
(various)	(various)	Brd-Gov'd Special Districts (summary)	164	13,325
AAF	OOA	Aging and Adult Services (all funds)	76	6,184
CJV	CIP	Capital Improvement Funds (all funds)		
FPD	106	SBC Fire Protection District (all funds)	869	70,676
RFZ	097	Flood Control District (all zones)	144	11,686

Systems Development AAA-SDD (1st Allocation)

Systems Dev Svcs				
Base:	Allocation:			
SDD Actual Hours	Base x 82.6919	Direct Charges	Credits	Total
52	4,300			6,678
		216	216	10,443
				12,293
				0
1,107	91,540			129,817
894	73,927		62,670	44,458
13,873	1,147,163	10,500	1,307,071	220,948
321	26,619	21,652	41,224	9,496
				0
				0
16	1,323		1,600	(277)
				163
				0
				0
				81
3,082	254,865	16,292	13,328	265,909
5,128	424,064	3,135	444,222	46,682
57	4,734		5,452	189
1,009	83,457		81,405	19,949
33	2,729			4,193
1,032	85,359	72	88,418	49,241
272	22,534	120	9,023	105,545
1,763	145,764	10,500	85,511	73,798
		106	106	0
8,188	677,060	18,000	410,317	556,932
158	13,045	2,500	40,210	(22,484)
				0
7	554			2,019
363	30,017	13,939	49,122	8,159
				6,184
				0
166	13,768		11,560	72,885
186	15,381	13,000	29,206	10,861

Systems Development AAA-SDD (1st Allocation)

Fund	Dept		Countywide Tech	
			No.of Emps. Covered	Base x 81.3673
RHH	498	IHSS Public Authority	20	1,618
RRC	903	Children & Families First Commission	25	2,003
RSC	HPS	Preschool Services	628	51,102
SAA	TRA	Transportation (all funds)	314	25,559
SAC	JOB	Workforce Development (all funds)	107	8,688
SAP	CLB	County Library (all funds)	231	18,818
SCJ	CAO	Courthouse Temp Construction		
SCM	CAO	Criminal Justice Temp Const		
SFH	CAO	Disaster Recovery Fund		
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	21	1,712
STD	905	Authority for the Handicapped		
All Other				
(various)	(various)	All Other	62	5,060
(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)	48	3,909
NGJ	875	Inland Library System (all funds)	1	81
NHY	890	L A F C O	5	407
NIA	900	County Law Library		
PAB	RET	Board of Retirement - Admin (all funds)	51	4,128
SQE	SSV	SA San Sevaine RDA - Tax Inc 80% (all funds)		
Totals			19,386	1,577,373

Systems Development AAA-SDD (1st Allocation)

Systems Dev Svcs				
Base:	Allocation:			
SDD Actual Hours	Base x 82.6919	Direct Charges	Credits	Total
				1,618
124	10,212		12,908	(692)
				51,102
1,341	110,910	13,000	127,489	21,981
				8,688
116	9,551		14,364	14,005
				0
				0
				0
4	331	72	571	1,544
				0
1,439	119,014	24,974	131,416	17,632
				0
				0
				3,909
				81
100	8,269	10,500	20,999	(1,823)
				0
				4,128
19	1,571		1,100	471
148,311	12,264,259	182,613	6,677,368	7,346,877

Systems Development AAA-SDD (2nd Allocation)

Fund	Dept		Countywide Tech	
			Base:	Allocation:
			No.of Emps. Covered	Base x 16.8415
Central Support Service Units				
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 Application Development		
Operating Units				
Internal Service Funds				
IAG	PUR	Printing Services	14	231
IAJ	(various)	IS - Computer Operations	116	1,957
IAM	(various)	IS - Telecommunication Services	87	1,456
IAV	PUR	Surplus Property & Storage Operations	2	34
IAY	PUR	Mail/Courier Services	25	413
IBA	VHS	Fleet Management - Motor Pool	3	51
IBP	RMG	Risk Management (all funds)	55	924
ICB	VHS	Fleet Management - Garage	70	1,172
Enterprise Funds				
EAA	SWM	PW - Solid Waste Management (all funds)	76	1,288
EAD	MCR	Arrowhead Regional Medical Center (all funds)	2,997	50,476
General Fund Operating Units				
AAA	APT	Airports (all funds)	19	320
AAA	ASR	Assessor/Recorder/County Clerk	211	3,553
AAA	AWM	Agriculture/Weights & Measures (all funds)	59	1,001
AAA	BDF	Board of Supervisors (all funds)	44	735
AAA	CBD	Clerk of the Board	13	216

Systems Development AAA-SDD (2nd Allocation)

Systems Dev Svcs

Base: Allocation:

SDD Actual Hours Base x 22.7066

Direct Charges

Total

Total Allocation

			0	56,218
			0	1,431,117
			0	410,864
			0	6,864
			0	140,396
			0	14,397
			0	190,638
			0	422,534
			0	201,655
			0	28,716
			0	2,131,814
2	45		277	1,260
9,345	212,195		214,151	108,682
17,168	389,824	438	391,718	394,576
30	681		715	1,157
64	1,465		1,878	2,756
42	954		1,004	5,516
91	2,066		2,990	5,777
1,913	43,438	129	44,738	33,124
379	8,604	401	10,292	14,436
4,227	95,975		146,451	345,674
66	1,499		1,819	4,421
8,353	189,668	1,179	194,401	482,688
52	1,181		2,181	6,583
		23	757	4,307
2,207	50,118		50,334	207,606

Systems Development AAA-SDD (2nd Allocation)

Fund	Dept		Countywide Tech	
			No.of Emps. Covered	Base x 16.8415
AAA	CCM	County Museum (all funds)	29	492
AAA	CCP	Regional Parks (all funds)	129	2,162
AAA	CCS	PH - California Children's Services	151	2,544
AAA	CTN	CTC - Court Judicial Benefits		
AAA	DAT	District Attorney (all funds)	470	7,923
AAA	DCS	Child Support Services	408	6,872
AAA	DPA	Human Services Admin Claim (all funds)	4,552	76,656
AAA	EDF	Economic Development Function (all funds)	30	507
AAA	EMC	PH - Indigent Ambulance		
AAA	FLP	CTC - Drug Court Programs		
AAA	GJY	Grand Jury		
AAA	HCC	Health Administration	2	34
AAA	IDC	Indigent Defense		
AAA	JPL	Capital Facilities Leases		
AAA	LIT	Litigation Proceeds and Uses		
AAA	LNJ	Law and Justice Group (all funds)	1	17
AAA	LUS	Land Use Services Department (all funds)	99	1,673
AAA	MLH	Behavioral Health (all funds)	783	13,186
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	11	188
AAA	PBD	Public Defender	220	3,704
AAA	PGD	Public Guardian - Conservator	18	303
AAA	PHL	Public Health	642	10,810
AAA	PRB	Probation - Admin, Corr & Det (all funds)	1,130	19,024
AAA	ROV	Registrar of Voters	37	630
AAA	SCL	County Schools		
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	3,344	56,338
AAA	SVR	PW - Surveyor (all funds)	27	452
AAA	TRC	CTC - Trial Court Funding		
AAA	VAF	Veterans Affairs	18	303
Other Operating Units				
(various)	(various)	Brd-Gov'd Special Districts (summary)	164	2,758
AAF	OOA	Aging and Adult Services (all funds)	76	1,280
CJV	CIP	Capital Improvement Funds (all funds)		
FPD	106	SBC Fire Protection District (all funds)	869	14,629
RFZ	097	Flood Control District (all zones)	144	2,419

Systems Development AAA-SDD (2nd Allocation)

Systems Dev Svcs				
Base:	Allocation:			
SDD Actual Hours	Base x 22.7066	Direct Charges	Total	Total Allocation
52	1,181		1,673	8,351
		34	2,196	12,639
			2,544	14,837
			0	0
1,107	25,136		33,059	162,876
894	20,300		27,172	71,629
13,873	315,003	1,651	393,311	614,259
321	7,309	3,404	11,221	20,717
			0	0
			0	0
16	363		363	86
			34	196
			0	0
			0	0
			17	98
3,082	69,984	2,562	74,218	340,127
5,128	116,445	493	130,124	176,805
57	1,300		1,488	1,677
1,009	22,917		26,621	46,570
33	749		1,052	5,246
1,032	23,439	11	34,260	83,501
272	6,188	19	25,231	130,776
1,763	40,026	1,651	42,307	116,105
		17	17	17
8,188	185,916	2,830	245,084	802,017
158	3,582	393	4,427	(18,057)
			0	0
7	152		455	2,474
363	8,243	2,192	13,192	21,351
			1,280	7,464
			0	0
166	3,781		18,409	91,294
186	4,223	2,044	8,686	19,547

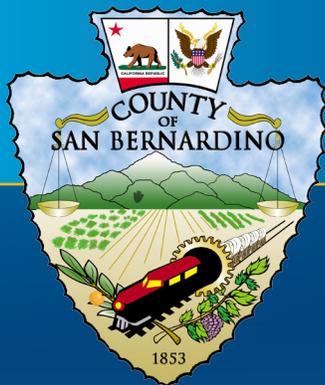
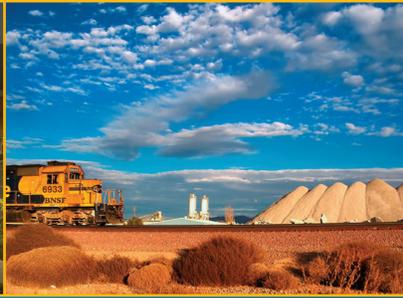
Systems Development AAA-SDD (2nd Allocation)

Fund	Dept		Countywide Tech	
			No.of Emps. Covered	Base: Allocation: Base x 16.8415
RHH	498	IHSS Public Authority	20	335
RRC	903	Children & Families First Commission	25	415
RSC	HPS	Preschool Services	628	10,577
SAA	TRA	Transportation (all funds)	314	5,290
SAC	JOB	Workforce Development (all funds)	107	1,798
SAP	CLB	County Library (all funds)	231	3,895
SCJ	CAO	Courthouse Temp Construction		
SCM	CAO	Criminal Justice Temp Const		
SFH	CAO	Disaster Recovery Fund		
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	21	354
STD	905	Authority for the Handicapped		
All Other				
(various)	(various)	All Other	62	1,047
(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)	48	809
NGJ	875	Inland Library System (all funds)	1	17
NHY	890	L A F C O	5	84
NIA	900	County Law Library		
PAB	RET	Board of Retirement - Admin (all funds)	51	854
SQE	SSV	SA San Sevaine RDA - Tax Inc 80% (all funds)		
Totals			18,658	314,204

Systems Development AAA-SDD (2nd Allocation)

Systems Dev Svcs				
Base:	Allocation:			
SDD Actual Hours	Base x 22.7066	Direct Charges	Total	Total Allocation
			335	1,952
124	2,804		3,219	2,527
			10,577	61,679
1,341	30,455	2,044	37,790	59,770
			1,798	10,486
116	2,623		6,518	20,522
			0	0
			0	0
			0	0
4	91	11	456	2,000
			0	0
1,439	32,681	3,927	37,655	55,287
			0	0
			0	0
			809	4,718
			17	98
100	2,271	1,651	4,006	2,183
			0	0
			854	4,982
19	431		431	903
84,789	1,925,305	27,104	2,266,612	9,613,489





APPENDIX

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 2014-2015 claimable costs. The FY 2013-2014 budget figures and FY 2012-2013 actual amounts have been used in this analysis.

Cost estimation schedules are:

Section-page

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

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

COSTS ALLOCATED TO ...			COSTS ALLOCATED FROM ...				
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
Operating Units							
Internal Service Funds							
IAG	PUR	Printing Services	0	3,236	1,155	0	861
IAJ	(various)	IS - Computer Operations	0	8,331	9,771	0	4,508
IAM	(various)	IS - Telecommunication Services	0	8,343	7,268	21	2,630
IAV	PUR	Surplus Property & Storage Operations	0	1,656	168	0	844
IAY	PUR	Mail/Courier Services	0	2,041	2,064	0	434
IBA	VHS	Fleet Management - Motor Pool	0	3,346	252	1,164	86
IBP	RMG	Risk Management (all funds)	0	25,141	4,613	268,798	1,273
ICB	VHS	Fleet Management - Garage	0	7,442	5,851	0	194
Operating Units							
Enterprise Funds							
EAA	SWM	PW - Solid Waste Management (all funds)	0	8,644	6,430	57,893	2,703
EAD	MCR	Arrowhead Regional Medical Center (all funds)	3,708	72,379	252,041	20,365	0
Operating Units							
General Fund Operating Units							
AAA	APT	Airports (all funds)	393	2,684	1,598	10,078	64
AAA	ASR	Assessor/Recorder/County Clerk	0	8,898	17,741	11,891	8,232
AAA	AWM	Agriculture/Weights & Measures (all funds)	0	1,453	4,997	5,441	1,734
AAA	BDF	Board of Supervisors (all funds)	0	1,576	3,668	26,713	1,548
AAA	CBD	Clerk of the Board	0	676	1,077	6,715	522
AAA	CCM	County Museum (all funds)	0	1,956	2,458	1,696	5,284
AAA	CCP	Regional Parks (all funds)	0	5,970	10,794	13,662	428
AAA	CCS	PH - California Children's Services	0	3,160	12,705	0	0
AAA	CTN	CTC - Court Judicial Benefits	0	3	0	0	0
AAA	DAT	District Attorney (all funds)	0	13,014	39,560	3,154	9,317
AAA	DCS	Child Support Services	0	16,669	34,314	2,137	7,366

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

COSTS ALLOCATED FROM ...

Fac. Mgmt Grounds AAA-FMG	Fac. Mgmt Maint. AAA-FMM	Human Resources AAA- HRD/UNI	Purch. AAA-PUR	Real Est Services AAA- RPR/RNT	IS Systems App Dev AAA-SDD	Total
1,515	3,338	2,332	3,426	0	(681)	15,183
19,406	31,073	19,707	23,852	0	(362,534)	(245,885)
5,238	35,166	15,127	26,697	(19,925)	(660,568)	(580,002)
2,967	265	339	0	0	(1,235)	5,004
764	2,227	4,142	452	0	(3,547)	8,578
2,647	1,351	509	6,012	0	(1,738)	13,629
2,278	8,363	9,319	2,262	0	(5,894)	316,153
13	14,463	11,812	2,586	0	(76,270)	(33,909)
4,177	14,099	12,977	4,137	(15,843)	(17,987)	77,230
158,675	10	562,006	64,964	(373)	(293,536)	840,239
111	239	7,209	1,164	(118,912)	(3,360)	(98,734)
13,236	42,505	37,483	11,765	(199)	(329,146)	(177,595)
2,697	9,781	10,020	2,004	0	(4,603)	33,522
2,731	16,726	21,376	0	0	(1,927)	72,411
854	2,970	2,165	194	0	(84,983)	(69,809)
14,386	36,095	10,373	0	(3,335)	(3,275)	65,638
745	3,086	26,903	9,373	(3,895)	(5,659)	61,407
0	0	28,403	1,487	0	(6,648)	39,107
0	0	0	0	0	0	3
16,105	47,031	83,499	4,331	0	(63,038)	152,972
0	0	91,943	2,198	(2,041)	(52,147)	100,439

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

COSTS ALLOCATED FROM ...

COSTS ALLOCATED TO ...			COSTS ALLOCATED FROM ...				
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
AAA	DPA	Human Services Admin Claim (all funds)	0	114,389	382,769	407,277	11,541
AAA	EDF	Economic Development Function (all funds)	0	2,884	2,532	5,086	793
AAA	EMC	PH - Indigent Ambulance	0	17	0	0	0
AAA	FLP	CTC - Drug Court Programs	0	65	0	0	0
AAA	GJY	Grand Jury	0	133	0	355	184
AAA	HCC	Health Administration	0	131	168	0	0
AAA	IDC	Indigent Defense	0	232	0	0	0
AAA	JPL	Capital Facilities Leases	0	13,135	0	0	0
AAA	LIT	Litigation Proceeds and Uses	0	22	0	0	0
AAA	LNJ	Law and Justice Group (all funds)	0	124	84	736	0
AAA	LUS	Land Use Services Department (all funds)	0	6,767	8,351	90,785	2,738
AAA	MLH	Behavioral Health (all funds)	0	27,226	65,839	19,183	7,620
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	0	677	938	0	0
AAA	PBD	Public Defender	0	5,993	18,497	965	6,220
AAA	PGD	Public Guardian - Conservator	0	905	1,514	0	1,454
AAA	PHL	Public Health	0	20,791	53,979	14,940	9,882
AAA	PRB	Probation - Admin, Corr & Det (all funds)	0	31,677	94,995	8,133	16,790
AAA	ROV	Registrar of Voters	0	4,446	3,147	3,204	3,708
AAA	SCL	County Schools	0	443	0	7,582	155
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	0	106,152	281,312	78,576	27,730
AAA	SVR	PW - Surveyor (all funds)	0	3,617	2,255	548	612
AAA	TRC	CTC - Trial Court Funding	0	92	0	0	0
AAA	VAF	Veterans Affairs	0	541	1,514	642	685
Operating Units							
Other Operating Units							
(various)	(various)	Brd-Gov'd Special Districts (summary)	0	13,178	13,771	13,178	1,332
AAF	OOA	Aging and Adult Services (all funds)	0	3,972	6,391	0	0
CJV	CIP	Capital Improvement Funds (all funds)	81,895	1,032	0	0	6

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

COSTS ALLOCATED FROM ...

Fac. Mgmt Grounds AAA-FMG	Fac. Mgmt Maint. AAA-FMM	Human Resources AAA- HRD/UNI	Purch. AAA-PUR	Real Est Services AAA- RPR/RNT	IS Systems App Dev AAA-SDD	Total
2,736	9,450	912,867	40,465	0	(731,407)	1,150,087
1,348	4,887	5,098	3,943	(3,933)	(14,747)	7,892
0	0	0	0	0	0	17
0	0	2	0	0	0	67
327	941	0	129	0	(612)	1,457
0	0	340	0	0	(88)	551
0	0	0	711	0	0	943
0	0	0	129	0	0	13,264
0	0	0	970	0	0	991
0	0	170	0	0	(44)	1,069
12,514	15,799	28,376	2,392	(3,534)	(123,087)	41,100
10,858	35,868	171,666	14,997	(6,123)	(230,751)	116,382
0	0	1,881	194	0	(2,680)	1,009
10,502	32,783	52,964	4,913	0	(48,279)	84,558
2,522	3,645	4,009	0	0	(2,054)	11,995
13,621	42,646	136,778	22,560	(2,825)	(67,727)	244,643
30,590	216,901	219,272	12,799	(3,734)	(60,132)	567,291
5,158	10,270	6,999	4,331	0	(69,605)	(28,342)
0	77	0	0	0	(5)	8,252
47,123	388,177	595,887	85,907	(19,813)	(461,271)	1,129,780
1,144	3,208	5,546	259	0	(7,341)	9,847
0	0	0	0	0	0	92
1,227	3,602	3,056	582	0	(1,048)	10,800
1,246	4,043	26,908	8,468	(42,226)	(21,804)	18,095
0	0	15,374	0	0	(3,344)	22,393
6,175	30,060	0	24,240	(17,087)	0	126,321

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

COSTS ALLOCATED FROM ...

COSTS ALLOCATED TO ...							
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
FPD	106	SBC Fire Protection District (all funds)	0	40,542	73,045	8,019	1,617
RFZ	097	Flood Control District (all zones)	0	7,244	12,078	49,505	1,982
RHH	498	IHSS Public Authority	0	618	1,672	219	0
RRC	903	Children & Families First Commission	0	2,776	0	3,215	0
RSC	HPS	Preschool Services	0	20,406	52,815	1,586	226
SAA	TRA	Transportation (all funds)	0	17,005	26,416	46,522	2,965
SAC	JOB	Workforce Development (all funds)	0	7,632	8,979	4,138	0
SAP	CLB	County Library (all funds)	0	6,851	19,449	1,503	461
SCJ	CAO	Courthouse Temp Construction	0	32	0	0	0
SCM	CAO	Criminal Justice Temp Const	0	34	0	0	0
SFH	CAO	Disaster Recovery Fund	0	9	0	0	0
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	0	6,462	1,769	1,821	0
STD	905	Authority for the Handicapped	0	169	0	0	0
Operating Units							
All Other							
(various)	(various)	All Other	0	27,815	172	20,484	45,932
(various)	(various)	Self-Gov'd Special Districts (summary)	0	2,419	0	783	0
MPA	500	Mojave Desert AQMD (all funds)	0	470	0	0	0
NFY	870	S A N B A G (all funds)	0	1,107	0	21	0
NGJ	875	Inland Library System (all funds)	0	46	0	0	0
NHY	890	L A F C O	0	282	420	0	0
NIA	900	County Law Library	0	316	0	0	0
PAB	RET	Board of Retirement - Admin (all funds)	0	1,391	0	0	0
SQE	SSV	SA San Sevaine RDA - Tax Inc 80% (all funds)	0	67	0	1,926	0
Totals			85,996	698,950	1,553,394	1,220,658	192,663

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

COSTS ALLOCATED FROM ...

Fac. Mgmt Grounds AAA-FMG	Fac. Mgmt Maint. AAA-FMM	Human Resources AAA- HRD/UNI	Purch. AAA-PUR	Real Est Services AAA- RPR/RNT	IS Systems App Dev AAA-SDD	Total
3,452	10,825	141,237	33,354	(8,575)	(44,587)	258,930
3,491	11,477	27,096	15,191	(160,193)	(14,100)	(46,231)
0	107	3,957	0	0	(875)	5,698
0	43	12,302	0	(2,912)	(5,807)	9,617
212	10,050	435,857	5,947	(10,902)	(27,634)	488,564
10,749	26,971	87,353	13,251	(182,034)	(65,787)	(16,588)
0	336	27,908	8,533	(5,762)	(4,698)	47,065
764	42,996	50,015	7,563	(8,911)	(14,594)	106,097
0	0	0	0	0	0	32
0	0	0	0	0	0	34
0	0	0	0	0	0	9
0	0	6,244	6,205	(1,444)	(1,082)	19,976
0	0	0	0	0	0	169
41,810	139,313	19,041	1,487	(53,501)	(59,064)	183,488
0	0	2,688	0	0	0	5,889
0	0	0	0	0	0	470
0	272	8,136	0	(11,325)	(2,114)	(3,902)
0	0	85	0	0	(44)	87
0	0	844	0	0	(4,583)	(3,037)
0	0	0	0	0	0	316
0	0	8,391	0	0	(2,232)	7,550
0	0	1	517	0	(727)	1,784
456,117	1,313,534	3,975,992	486,937	(709,355)	(4,072,730)	5,202,155

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

COSTS ALLOCATED FROM ...			COSTS ALLOCATED TO ...				
Fund	Dept		Arch. & Eng. AAA-ANE	Auditor- Controller AAA-ATX	County Admin. Office AAA- CAO/FAB	County Counsel AAA-CCL	Fac. Mgmt Custodial AAA-FMC
Central Support Service Units							
AAA	ANE	Architecture & Engineering	0	0	0	0	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	1,004	125,859	22,812	2,843	4,426
AAA	CAO/FAB	County Administrative Office	1,539	23,293	2,359	7,336	3,720
AAA	CCL	County Counsel	13,397	38,947	21,047	111,481	902
AAA	FMC	Facilities Management - Custodial	369	6,812	2,764	2,710	1,276
AAA	FMG	Facilities Management - Grounds	588	10,868	3,913	4,294	2,038
AAA	FMM	Facilities Management - Maintenance	1,956	33,087	6,700	13,963	6,758
AAA	HRD/UNI	Human Resources	3,013	56,105	4,613	14,310	12,198
AAA	PUR	Purchasing	0	15,016	2,974	1,741	624
AAA	RPR/RNT	Real Estate Services/Rent	0	0	(30,597)	(174)	0
AAA	SDD	IS - Systems Application Development	(40,768)	(611,154)	(144,442)	(3,930)	(52,710)
Totals			(18,901)	(301,165)	(107,857)	154,574	(20,769)

**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 App Development	Total
0	0	0	0	0	0	0
622	6,321	6,840	5,176	3,483	2,305	181,691
378	5,130	9,241	1,397	2,024	7,861	64,278
90	1,262	40,099	4,269	9,094	11,983	252,572
128	1,786	2,837	568	9,605	1,638	30,491
204	2,853	4,308	846	42,951	2,609	75,472
676	9,461	13,178	2,563	84,507	9,515	182,365
3,457	14,184	18,389	4,606	3,957	15,371	150,204
2,652	2,600	1,596	1,451	1,088	4,062	33,805
0	0	0	0	(17,719)	0	(48,491)
(5,405)	(72,974)	(160,664)	(80,408)	(19,829)	(794,999)	(1,987,282)
2,802	(29,376)	(64,176)	(59,533)	119,161	(739,654)	(1,064,894)

**SERVICE UNIT
COST ESTIMATION ALLOWANCES**

Fund	Dept	(1) 2014 Total Budgeted Expenditures	(2) Less: 2013 Actual Expenditures	(3) Net Total (Col 1 - 2)	
Central Support Service Units					
AAA	ANE	Architecture & Engineering	2,617,583	2,326,416	291,167
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	37,109,779	32,368,956	4,740,823
AAA	CAO/FAB	County Administrative Office	8,482,556	5,473,531	3,009,025
AAA	CCL	County Counsel	14,550,388	13,147,080	1,403,308
AAA	FMC	Facilities Management - Custodial	5,750,975	4,416,550	1,334,425
AAA	FMG	Facilities Management - Grounds	1,430,427	1,178,275	252,152
AAA	FMM	Facilities Management - Maintenance	9,357,081	7,723,099	1,633,982
AAA	HRD/UNI	Human Resources	21,692,010	16,236,771	5,455,239
AAA	PUR	Purchasing	4,983,949	2,355,758	2,628,191
AAA	RPR/RNT	Real Estate Services/Rent	2,984,936	3,389,564	(404,628)
AAA	SDD	IS - Systems Application Development	16,004,193	14,425,701	1,578,492
TOTALS			124,963,877	103,041,702	21,922,175

Note: As of Fiscal Year 2013-2014, Information Service Department (ISD) changed department code from "SDD" to "ISD". Therefore, for Plan Year 2015-2016 Actual Year 2013-2014 COWCAP book, the Systems Application Development Service Unit's fund-dept code will change from "AAA-SDD" to "AAA-ISD".

**SERVICE UNIT
COST ESTIMATION ALLOWANCES**

(4) 2014 Total Budgeted Cost Appl & Rev	(5) 2014 Allowable Budgeted Cost Appl & Rev	(6) Less: 2013 Allowable Cost Appl & Rev	(7) Net Total (Col 5 - 6)	(8) 2014-15 Cost Est Allowance (Col 3 - 7)
2,657,583	2,657,583	2,471,314	186,269	104,898
26,354,435	26,354,435	24,755,206	1,599,229	3,141,594
874,004	874,004	308,000	566,004	2,443,021
11,520,420	11,520,420	11,469,526	50,894	1,352,414
6,006,116	6,006,116	4,915,614	1,090,502	243,922
1,304,158	1,304,158	1,580,792	(276,635)	528,787
8,875,150	8,875,150	8,766,445	108,705	1,525,276
9,737,516	9,737,516	8,686,851	1,050,665	4,404,574
3,473,923	3,473,923	1,426,007	2,047,916	580,275
2,984,936	2,984,936	2,512,557	472,379	(877,007)
13,958,771	13,958,771	7,059,395	6,899,376	(5,320,884)
87,747,012	87,747,012	73,951,706	13,795,306	8,126,869



ROLL FORWARD COMPUTATION

Fund	Dept	Notes	Cost Allocation Thru This Plan		Cost Allocation Thru 2012-2013 Plan	
			Actual 2012-2013 Costs	Estimated 2012-2013 Costs	Roll Forward	
Internal Service Funds						
IAG	PUR	Printing Services		84,698	118,502	(33,804)
IAJ	(various)	IS - Computer Operations		951,092	2,815,022	(1,863,930)
IAM	(various)	IS - Telecommunication Services		958,199	(548,729)	1,506,928
IAV	PUR	Surplus Property & Storage Operations		95,720	98,251	(2,531)
IAY	PUR	Mail/Courier Services		51,202	68,426	(17,224)
IBA	VHS	Fleet Management - Motor Pool		88,244	63,213	25,031
IBP	RMG	Risk Management (all funds)		138,002	835,310	(697,308)
ICB	VHS	Fleet Management - Garage		251,072	293,165	(42,093)
Enterprise Funds						
EAA	SWM	PW - Solid Waste Management (all funds)		223,672	352,019	(128,347)
EAD	MCR	Arrowhead Regional Medical Center (all funds)		2,992,756	2,804,090	188,666
General Fund Operating Units						
AAA	APT	Airports (all funds)	3	612,154	637,194	(25,040)
AAA	ASR	Assessor/Recorder/County Clerk		1,532,556	1,219,472	313,084
AAA	AWM	Agriculture/Weights & Measures (all funds)	4	198,699	200,925	(2,226)
AAA	BDF	Board of Supervisors (all funds)		507,769	1,100,821	(593,052)
AAA	CBD	Clerk of the Board		323,040	264,725	58,315
AAA	CCM	County Museum (all funds)		810,511	697,395	113,116
AAA	CCP	Regional Parks (all funds)		3,806,337	3,361,461	444,876
AAA	CCS	PH - California Children's Services		186,544	154,229	32,315
AAA	CTN	CTC - Court Judicial Benefits		43	65	(22)
AAA	DAT	District Attorney (all funds)		1,401,396	1,485,822	(84,426)
AAA	DCS	Child Support Services		528,148	495,562	32,586
AAA	DPA	Human Services Admin Claim (all funds)		4,422,441	4,628,258	(205,817)
AAA	EDF	Economic Development Function (all funds)		153,853	284,732	(130,879)
AAA	EMC	PH - Indigent Ambulance		227	663	(436)
AAA	FLP	CTC - Drug Court Programs		862	3,268	(2,406)
AAA	GJY	Grand Jury		29,440	20,079	9,361
AAA	HCC	Health Administration		9,287	3,677	5,610
AAA	IDC	Indigent Defense		5,724	4,110	1,614

ROLL FORWARD COMPUTATION

Fund	Dept		Cost Allocation Thru This Plan		Cost Allocation Thru 2012-2013 Plan	
			Notes	Actual 2012-2013 Costs	Estimated 2012-2013 Costs	Roll Forward
AAA	JPL	Capital Facilities Leases	1	75,709	110,605	(34,896)
AAA	LIT	Litigation Proceeds and Uses		3,918	1,294	2,624
AAA	LNJ	Law and Justice Group (all funds)		8,065	2,444	5,621
AAA	LUS	Land Use Services Department (all funds)		1,387,298	1,101,454	285,844
AAA	MLH	Behavioral Health (all funds)	2	1,102,078	1,191,005	(88,927)
AAA	OCH	HR - Ctr for Emp Hlth & Wellness		19,924	17,592	2,332
AAA	PBD	Public Defender		728,955	941,305	(212,350)
AAA	PGD	Public Guardian - Conservator		152,140	152,131	9
AAA	PHL	Public Health		1,855,027	1,815,248	39,779
AAA	PRB	Probation - Admin, Corr & Det (all funds)		5,333,951	4,754,392	579,559
AAA	ROV	Registrar of Voters		498,372	386,503	111,869
AAA	SCL	County Schools		189,385	67,638	121,747
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)		23,194,158	22,294,271	899,887
AAA	SVR	PW - Surveyor (all funds)		110,975	121,049	(10,074)
AAA	TRC	CTC - Trial Court Funding		1,213	1,515	(302)
AAA	VAF	Veterans Affairs		88,882	57,957	30,925
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	3	707,791	765,208	(57,417)
AAF	OOA	Aging and Adult Services (all funds)		104,782	170,800	(66,018)
CJV	CIP	Capital Improvement Funds (all funds)		146,624	(709,763)	856,387
FPD	106	SBC Fire Protection District (all funds)	8	4,078,457	3,848,575	229,882
RFZ	097	Flood Control District (all zones)		460,319	290,818	169,501
RHH	498	IHSS Public Authority		25,661	46,987	(21,326)
RRC	903	Children & Families First Commission		56,506	44,388	12,118
RSC	HPS	Preschool Services		2,274,683	2,080,781	193,902
SAA	TRA	Transportation (all funds)		3,338,769	3,485,628	(146,859)
SAC	JOB	Workforce Development (all funds)		261,846	287,751	(25,905)
SAP	CLB	County Library (all funds)		788,654	886,017	(97,363)
SCJ	CAO	Courthouse Temp Construction		423	0	423
SCM	CAO	Criminal Justice Temp Const		454	0	454
SFH	CAO	Disaster Recovery Fund		120	565	(445)
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)		338,146	141,441	196,705

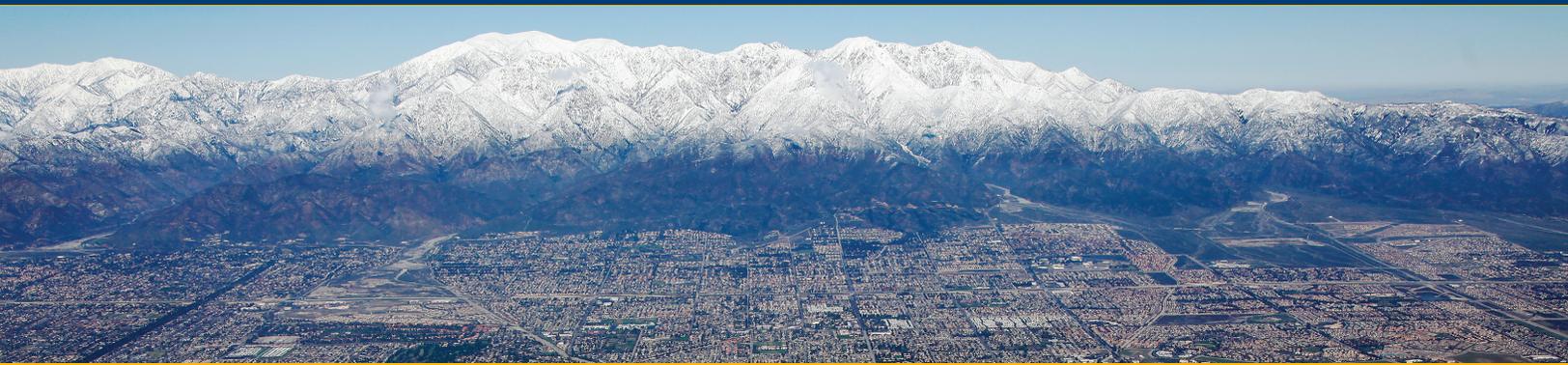
ROLL FORWARD COMPUTATION

Fund	Dept		Cost Allocation Thru This Plan		Cost Allocation Thru 2012-2013 Plan	
			Notes	Actual 2012-2013 Costs	Estimated 2012-2013 Costs	Roll Forward
STD	905	Authority for the Handicapped		2,343	51,621	(49,278)
All Other						
(various)	(various)	All Other	1,4,5,9	3,781,868	3,759,456	22,412
(various)	(various)	Self-Gov'd Special Districts (summary)		4,713	64,733	(60,020)
MPA	500	Mojave Desert AQMD (all funds)		(4,947)	1,688	(6,635)
NFY	870	S A N B A G (all funds)		11,304	68,745	(57,441)
NGJ	875	Inland Library System (all funds)		848	2,233	(1,385)
NHY	890	L A F C O		6,308	8,633	(2,325)
NIA	900	County Law Library		(2,543)	1,427	(3,970)
PAB	RET	Board of Retirement - Admin (all funds)		49,173	38,001	11,172
SQE	SSV	SA San Sevaine RDA - Tax Inc 80% (all funds)	5, 6, 7	3,792	44,459	(40,667)
Totals				71,549,830	69,858,322	1,691,508

NOTES:

1. AAA-JPL is now a stand-alone unit. This unit previously rolled-up to All Other. AAA-JPL Estimated Costs of \$110,604.88 reclassified from All Other to AAA-JPL.
2. Includes \$31,462.40 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.
3. Includes \$41,716.14 previously reported as Brd-Gov'd Special Districts. In FY2012-13, this budget unit was combined with Airports budget unit AAA-APT. EBJ-400 and RAI-400 Estimated Costs reclassified to AAA-APT.
4. Includes \$8.66 previously reported as All Other. In FY2012-13, this budget unit was combined with Agriculture/Weights Measures budget unit AAA-AWM. SCD-ARE Estimated Costs reclassified to AAA-AWM.
5. Includes \$(17.58) previously reported as All Other. In FY2012-13, this budget unit was combined with SA San Sevaine RDA - Tax Inc 80% budget unit SQE-SSV. MPV-644 Estimated Costs reclassified to SQE-SSV.
6. Includes \$39,841.34 previously reported as San Sevaine RDA. In FY2012-13, this budget unit was combined with SA San Sevaine RDA - Tax Inc 80% budget unit SQE-SSV. SPF-RDA Estimated Costs reclassified to SQE-SSV.
7. Includes \$978.14 previously reported as San Sevaine RDA. In FY2012-13, this budget unit was combined with SA San Sevaine RDA - Tax Inc 80% budget unit SQE-SSV. SPK-CED Estimated Costs reclassified to SQE-SSV.
8. Includes \$115,690 previously reported as Brd-Gov'd Fire Districts. Beginning with FY2011-12, County Fire Administration operating budget SKX is reflected in FPD-106. The Estimated Costs for the fund-dept codes under Unit 808 have been reclassified to FPD-106.
9. Includes \$14,419 previously reported as (various)-RGP/RPR. In FY2012-13, this amount was mainly for NAV-RPR, which rolls up to Real Estate Service, a Central Service Unit. Central Service Units do not have Roll Forward amounts, so the amount is reclassified to All Other.





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