



SAN BERNARDINO COUNTY

2016-2017

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 2016-2017 Allowable Costs
Actual FY 2014-2015 Allowable Costs



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**SAN BERNARDINO COUNTY
2016-2017
COUNTYWIDE COST ALLOCATION PLAN**

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**SAN BERNARDINO COUNTY
2016-2017
COUNTYWIDE COST ALLOCATION PLAN**

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CERTIFICATION FOR COST PLAN

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

- (1) All costs included in this proposal to establish cost allocations or billing for the fiscal year ending June 30, 2017 are allowable in accordance with the requirements of the Office of Management and Budget (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: 

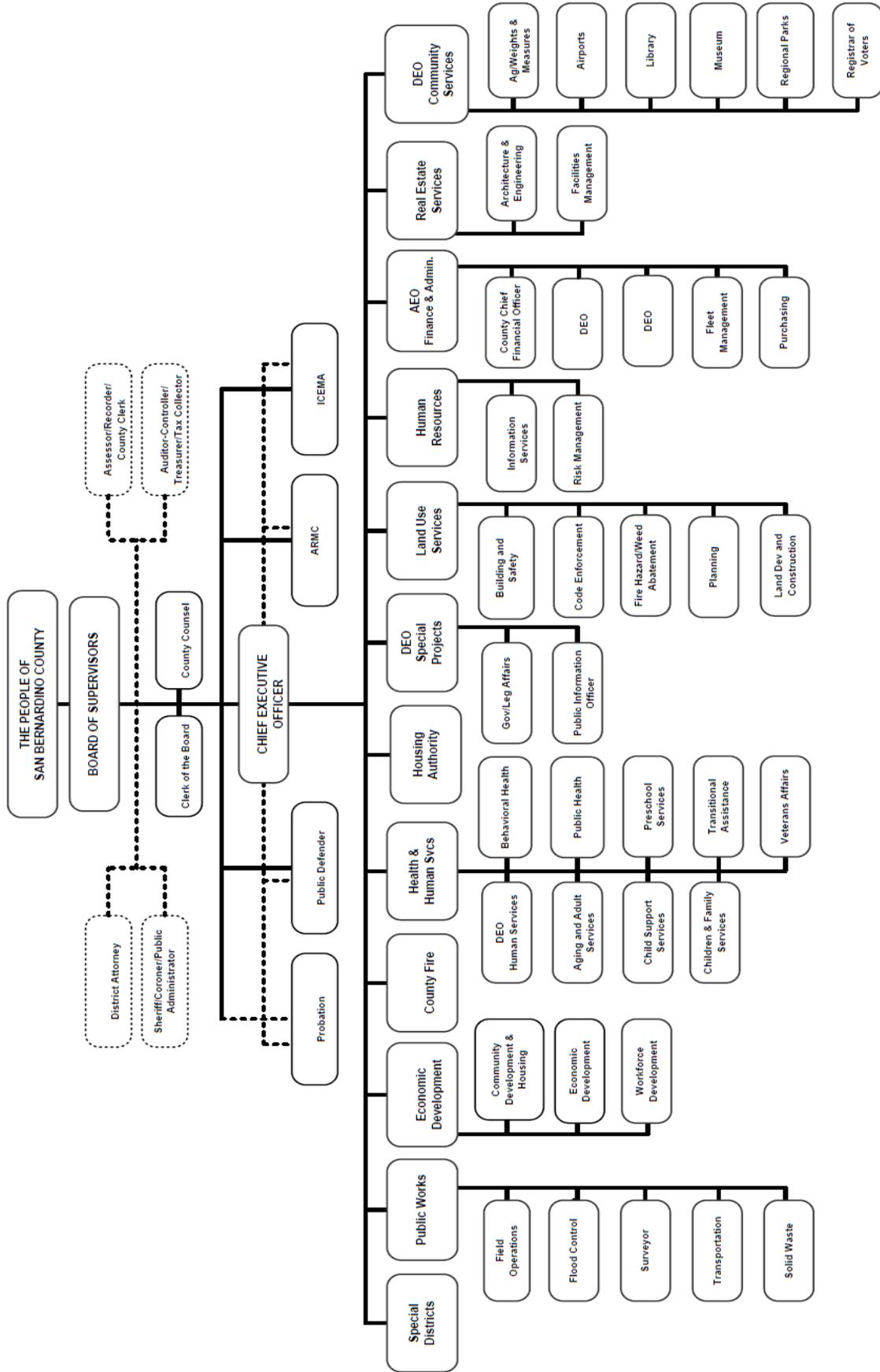
Name of Official: LARRY WALKER

Title: Auditor-Controller/Treasurer/Tax Collector

Date of Execution: December 16, 2015

SAN BERNARDINO COUNTY ORGANIZATIONAL CHART

AS OF 12/2015



**SAN BERNARDINO COUNTY
2016-2017
COUNTYWIDE COST ALLOCATION PLAN**

AUTHORITY SUMMARY

This document has been prepared under the authority and guidelines of the Office of Management and Budget (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	17,071	0	19,522	0	0
IAJ	ISD	IS - Computer Operations	232,014	0	595,597	0	0
IAM	ISD	IS - Telecommunication Services	59,485	0	189,414	0	0
IAV	PUR	Surplus Property & Storage Operations	46,962	0	57,665	0	0
IAY	PUR	Mail/Courier Services	9,711	0	11,925	0	0
IBP	RMG	Risk Management (all funds)	63,456	0	63,690	0	0
IFM	FLT	Fleet Management	0	0	164,843	0	0
IPD	ISD	IS - Application Development	0	0	0	0	0
Operating Units							
Enterprise Funds							
EAA	SWM	PW - Solid Waste Management (all funds)	0	0	100,914	0	0
EAD	MCR	Arrowhead Regional Medical Center (all funds)	0	0	18,678	0	25,659
Operating Units							
General Fund Operating Units							
AAA	APT	Airports (all funds)	45,573	32,530	336,603	0	0
AAA	ASR	Assessor/Recorder/County Clerk	380,386	84,494	324,163	0	0
AAA	AWM	Agriculture/Weights & Measures (all funds)	29,875	18,144	28,045	0	0
AAA	BDF	Board of Supervisors (all funds)	136,450	1,235	75,518	0	0
AAA	CBD	Clerk of the Board	26,662	1,962	14,967	0	0
AAA	CCM	County Museum (all funds)	359,081	11,289	416,080	0	0
AAA	CCP	Regional Parks (all funds)	551,660	83,807	2,430,585	0	0
AAA	CCS	PH - California Children's Services	0	51,591	0	0	0
AAA	CTN	CTC - Court Judicial Benefits	0	0	0	0	0
AAA	DAT	District Attorney (all funds)	936,276	43,566	579,725	0	0
AAA	DCS	Child Support Services	0	0	0	0	0
AAA	DPA	Human Services Admin Claim (all funds)	63,480	0	52,492	0	0
AAA	EDF	Economic Development Agency (all funds)	56,709	3,390	25,143	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	IS - Geographical Info System AAA-ISD
9,308	4,364	0	861	(17)	(131)	8,528	2,183
23,500	33,906	0	10,646	(169)	(4,243)	(61,936)	5,130
24,427	26,264	0	(159)	(697)	2,829	3,881	(25,891)
(4,843)	843	0	0	(34)	(125)	1,652	179
12,509	7,180	0	571	(9)	(74)	13,949	1,809
302,998	15,953	518,432	(35,292)	(25)	(110,511)	(39,323)	4,394
63,844	23,364	1,724	293	(198)	229	46,470	(10,908)
19,604	23,298	0	(2,221)	(449)	(3,581)	(4,215)	217,008
30,704	23,586	(96,997)	5,819	2,626	(4,645)	21,266	(6,409)
789,683	948,167	(24,338)	118	(1,802)	(65)	1,447,325	211,947
18,470	5,829	40,400	83	(1)	(11)	11,456	1,234
82,085	64,225	182,917	11,385	(150)	(1,096)	77,759	24,789
21,366	18,772	9,561	2,175	(28)	(280)	36,631	4,418
18,114	14,363	227,647	(944)	(25)	2,819	48,217	3,040
17,560	3,716	72,037	(628)	(10)	1,266	15,192	1,134
17,700	5,643	94,215	6,733	(178)	743	11,044	(3,022)
83,238	35,025	73,635	473	(8)	11	90,889	7,341
30,643	44,736	(1,083)	0	0	0	92,062	9,468
49	0	0	0	0	0	0	0
142,655	143,512	23,467	16,554	(214)	(2,321)	311,315	20,007
146,043	120,790	317	10,544	0	0	139,343	34,137
1,144,996	1,425,809	190,353	10,656	(372)	(741)	1,969,120	291,788
21,589	9,074	4,285	2,259	(1,103)	(243)	(18,419)	2,293
337	0	0	0	0	0	0	0

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

COSTS ALLOCATED FROM ...

Fund/Dept	Purchasing AAA-PUR	Real Est Services AAA- RPR/RNT	Total Actual
Operating Units			
Internal Service Funds			
IAG PUR	11,563	0	73,253
IAJ ISD	77,765	0	912,210
IAM ISD	47,838	28,011	355,401
IAV PUR	4,534	0	106,833
IAY PUR	3,401	0	60,971
IBP RMG	2,267	0	786,040
IFM FLT	49,425	15,098	354,186
IPD ISD	5,668	0	255,112
Operating Units			
Enterprise Funds			
EAA SWM	10,656	19,649	107,168
EAD MCR	367,742	16,847	3,799,960
Operating Units			
General Fund Operating Units			
AAA APT	9,069	193,440	694,675
AAA ASR	28,340	3,610	1,262,906
AAA AWM	1,814	150	170,642
AAA BDF	5,441	0	531,875
AAA CBD	2,040	0	155,898
AAA CCM	4,081	1,767	925,176
AAA CCP	9,749	7,915	3,374,322
AAA CCS	2,947	0	230,364
AAA CTN	0	0	49
AAA DAT	27,207	1,655	2,243,403
AAA DCS	12,243	0	463,418
AAA DPA	160,745	0	5,308,326
AAA EDF	48,745	22,131	175,853
AAA EMC	0	0	337

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

COSTS ALLOCATED FROM ...

Cost Estimation	Total Estimated	Roll Forward	Total Claimable
<hr/>			
8,529	81,782	(26,628)	55,154
53,109	965,319	207,004	1,172,323
25,566	380,967	(22,796)	358,171
5,194	112,026	6,109	118,135
8,557	69,528	1,192	70,721
(5,629)	780,411	331,884	1,112,294
28,569	382,755	35,150	417,905
18,096	273,209	255,112	528,321
11,916	119,084	(193,734)	(74,650)
812,011	4,611,971	(33,035)	4,578,937
(116,523)	578,152	181,254	759,406
68,459	1,331,365	(92,055)	1,239,311
17,775	188,418	(61,580)	126,838
15,145	547,020	(48,306)	498,714
5,073	160,971	(97,333)	63,638
23,291	948,468	49,028	997,496
27,712	3,402,034	(493,421)	2,908,613
34,167	264,532	4,712	269,244
3	52	3	54
137,989	2,381,391	689,034	3,070,425
90,171	553,589	(165,169)	388,420
1,074,502	6,382,829	(264,202)	6,118,627
2,550	178,403	14,108	192,510
20	357	93	451

**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
AAA	FLP	CTC - Drug Court Programs	0	0	0	0	0
AAA	GJY	CTC - Grand Jury	15,361	0	6,513	0	0
AAA	HCC	Health Administration	0	0	0	0	0
AAA	IDC	CTC - Indigent Defense	0	0	0	0	0
AAA	JPL	Capital Facilities Leases	0	0	0	0	0
AAA	LIT	Litigation	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)	204,656	427,224	125,382	0	0
AAA	MLH	Behavioral Health (all funds)	0	0	205,482	0	0
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	0	935	0	0	0
AAA	PBD	Public Defender	154,108	55,518	164,583	0	0
AAA	PGD	Public Guardian - Conservator	43,105	7,993	58,621	0	0
AAA	PHL	Public Health	261,461	292,470	320,446	0	0
AAA	PRB	Probation - Admin, Corr & Det (all funds)	2,757,655	316,551	1,618,714	0	0
AAA	ROV	Registrar of Voters	71,300	109,178	87,551	0	0
AAA	SCL	County Schools	0	0	17,782	0	0
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	8,001,815	5,902,012	8,364,263	0	0
AAA	SVR	PW - Surveyor (all funds)	9,832	35,076	25,795	0	0
AAA	TRC	CTC - Trial Court Funding MOE	0	0	0	0	0
AAA	VAF	Veterans Affairs	41,838	883	32,687	0	0
Operating Units							
Other Operating Units							
(various)	(various)	Brd-Gov'd Special Districts (summary)	18,714	420,906	37,175	0	0
AAF	OOA	Aging and Adult Services (all funds)	0	2,939	0	0	0
CJV	CIP	Capital Improvement Funds (all funds)	0	0	0	0	277,592
FPD	106	SBC Fire Protection District (all funds)	201,961	3,112,049	117,051	0	0
RFZ	097	Flood Control District (all zones)	33,294	3,856	78,855	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	128,659	155,109	31,176	0	0
SAA	TRA	PW - Transportation (all funds)	143,430	2,240,800	167,288	0	0
SAC	JOB	Workforce Development (all funds)	0	9,976	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	IS - Geographical Info System AAA-ISD
448	0	0	0	0	0	0	0
1,837	0	4,008	0	(3)	(37)	0	21
1,368	300	0	0	0	0	588	64
2,618	0	0	0	0	0	0	0
(33,473)	0	0	0	0	0	0	0
278	0	0	0	0	0	0	0
25,547	300	3,670	0	0	0	588	64
77,699	34,356	630,799	4,463	(61)	(805)	72,688	8,872
356,316	258,712	1,318	12,324	(110)	(2,674)	136,645	54,830
7,690	3,602	0	0	0	0	6,936	1,049
66,538	70,618	10,816	9,966	(134)	(2,231)	151,819	14,571
23,255	5,379	(679)	970	(28)	(268)	10,555	1,138
210,313	186,512	13,957	12,841	(147)	(2,435)	268,337	37,523
355,587	332,020	64,123	39,459	(758)	(11,651)	558,264	71,628
38,134	9,143	26,171	2,791	(59)	(1,036)	32,375	17,373
54,877	0	63,399	0	0	(15)	0	0
1,114,575	1,047,652	(188,810)	46,479	(562)	(20,723)	2,012,310	118,638
10,852	6,567	1,096	876	(13)	(120)	5,788	13,388
1,275	0	0	0	0	0	0	0
37,080	6,003	9,947	1,043	(13)	(183)	11,787	1,091
139,846	42,655	(7,322)	2,378	(14)	(178)	81,904	9,859
21,548	20,204	(9,254)	0	0	0	39,163	4,276
16,681	0	124,541	505	(14)	8,514	0	0
315,667	249,600	1,303	4,090	(50)	590	170,576	53,532
58,478	43,673	(6,282)	(304)	213	2,657	41,871	19,239
7,695	8,359	1,514	0	0	0	16,950	1,769
532	0	5,401	0	0	0	16,652	1,501
176,532	179,867	(860)	0	(9)	(495)	1,275,600	38,069
109,838	89,276	62,695	3,267	(78)	(9,268)	186,958	13,264
51,677	25,928	(1,784)	0	0	(1,086)	68,797	5,488

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

COSTS ALLOCATED FROM ...

Fund/Dept	Purchasing AAA-PUR	Real Est Services AAA- RPR/RNT	Total Actual
AAA FLP	0	0	448
AAA GJY	0	226	27,924
AAA HCC	0	0	2,319
AAA IDC	227	0	2,845
AAA JPL	680	0	(32,793)
AAA LIT	6,802	0	7,080
AAA LNJ	0	0	30,168
AAA LUS	11,563	0	1,596,837
AAA MLH	62,348	14,008	1,099,200
AAA OCH	0	0	20,213
AAA PBD	17,911	11,432	725,514
AAA PGD	1,134	0	151,172
AAA PHL	78,672	8,743	1,688,694
AAA PRB	50,105	4,625	6,156,322
AAA ROV	9,522	0	402,443
AAA SCL	0	0	136,044
AAA SHR	389,961	27,639	26,815,248
AAA SVR	227	0	109,365
AAA TRC	0	0	1,275
AAA VAF	907	0	143,071
Operating Units			
Other Operating Units			
(various) (various)	64,389	61,768	872,080
AAF OOA	1,134	0	80,010
CJV CIP	81,620	40,652	550,090
FPD 106	116,535	13,387	4,356,292
RFZ 097	36,729	187,480	499,758
RHH 498	0	564	36,851
RRC 903	0	1,222	25,308
RSC HPS	42,624	21,755	2,048,027
SAA TRA	63,029	77,185	3,147,683
SAC JOB	16,097	14,873	189,965

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

COSTS ALLOCATED FROM ...

Cost Estimation	Total Estimated	Roll Forward	Total Claimable
27	475	(481)	(5)
578	28,502	(2,972)	25,530
292	2,611	(7,520)	(4,909)
180	3,025	(3,822)	(798)
1,312	(31,481)	(121,766)	(153,247)
776	7,855	2,171	10,026
2,015	32,183	21,034	53,217
26,994	1,623,831	168,439	1,792,270
216,242	1,315,442	(119,260)	1,196,183
2,969	23,182	(720)	22,461
67,191	792,705	(87,998)	704,707
8,267	159,439	(12,963)	146,477
171,091	1,859,785	(410,977)	1,448,808
392,638	6,548,960	255,080	6,804,039
16,524	418,966	(67,587)	351,379
6,883	142,927	(61,593)	81,333
1,039,519	27,854,767	2,519,102	30,373,869
6,578	115,943	(11,456)	104,486
76	1,350	(30)	1,320
8,992	152,062	43,389	195,451
6,141	878,221	146,194	1,024,415
15,681	95,691	(47,165)	48,526
(47,268)	502,823	277,145	779,968
206,634	4,562,926	18,905	4,581,831
(71,932)	427,826	85,670	513,496
5,961	42,812	5,492	48,304
2,406	27,714	(40,814)	(13,101)
228,056	2,276,083	(715,219)	1,560,865
45,840	3,193,523	(174,498)	3,019,025
16,735	206,700	(118,946)	87,753

**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
SAP	CLB	County Library (all funds)	374,530	46,260	38,127	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	284,946	0	0	0
Operating Units							
All Other							
(various)	(various)	All Other	2,247,820	133,246	1,038,338	0	0
(various)	(various)	Self-Gov'd Special Districts (summary)	0	13,251	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	0	0	0
SQE	SSV	SA San Sevaine/Cedar Glen RDA (all funds)	0	1,090	0	0	0
Totals			17,724,390	13,904,277	18,041,399	0	303,251

**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	IS - Geographical Info System AAA-ISD
84,724	61,878	478	(1,891)	(81)	873	149,217	14,168
468	0	0	0	0	0	0	0
468	0	0	0	0	0	0	0
127	0	0	0	0	0	0	0
13,767	5,472	(1,255)	0	0	0	10,686	944
167,364	600	(17,792)	154,771	3,995	27,245	38,614	(116,086)
(122)	0	985	0	0	0	21,108	123
(87)	0	0	0	0	0	0	0
(19,277)	0	0	0	0	0	29,565	22,570
507	0	0	0	0	0	578	64
4,714	1,801	0	0	0	0	3,517	3,204
(611)	0	0	0	0	0	0	0
14,753	0	0	0	0	0	32,944	3,098
708	0	1,097	0	0	0	0	(72)
6,535,388	5,688,897	2,109,848	333,956	(791)	(133,498)	9,675,584	1,211,329

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

COSTS ALLOCATED FROM ...

Fund/Dept	Purchasing AAA-PUR	Real Est Services AAA- RPR/RNT	Total Actual
SAP CLB	39,676	12,447	820,406
SCJ CAO	0	0	468
SCM CAO	0	0	468
SFH CAO	0	0	127
SMI ICM	13,603	1,015	329,177
Operating Units			
All Other			
(various) (various)	2,040	30,506	3,710,660
(various) (various)	3,854	0	39,199
MPA 500	0	0	(87)
NFY 870	0	1,762	34,621
NGJ 875	0	0	1,149
NHY 890	0	0	13,236
NIA 900	0	0	(611)
PAB RET	0	0	50,795
SQE SSV	0	112	2,936
	2,004,670	841,673	78,240,374

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

COSTS ALLOCATED FROM ...

Cost Estimation	Total Estimated	Roll Forward	Total Claimable
72,648	893,054	(74,345)	818,709
28	495	13	508
28	495	(21)	474
8	135	(2)	133
4,718	333,895	(28,944)	304,951
45,152	3,755,812	(257,208)	3,498,604
4,169	43,368	805	44,173
56	(30)	4,390	4,360
5,156	39,777	27,219	66,996
126	1,274	214	1,488
1,789	15,025	9,965	24,991
268	(343)	1,615	1,272
5,967	56,762	(5,928)	50,834
(38)	2,897	(2,639)	258
4,863,724	83,104,098	1,488,391	84,592,489



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	10,267	1,649,551	47,488	26,651	23,486
AAA	CAO/FAB	County Administrative Office	5,253	76,433	10,217	23,140	10,252
AAA	CCL	County Counsel	0	81,242	195,872	1,344,610	9,568
AAA	FMC	Facilities Management - Custodial	(144)	2,219	616	1,105	23,604
AAA	FMG	Facilities Management - Grounds	(46)	(739)	(285)	(304)	5,003
AAA	FMM	Facilities Management - Maintenance	(221)	(6,194)	(2,390)	(2,698)	43,859
AAA	HRD/UNI	Human Resources	10,119	71,373	19,584	46,281	19,479
AAA	ISD	IS - Geographical Information System	(2,169)	(28,290)	(17,041)	4,377	3,078
AAA	PUR	Purchasing	1,880	29,868	4,804	9,399	3,564
AAA	RPR/RNT	Real Estate Services/Rent	0	0	47,798	548	0
Totals			24,938	1,875,464	306,663	1,453,108	141,893

**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	IS - Geographical Info System AAA-ISD	Purchasing AAA-PUR	Real Est Services AAA- RPR/RNT	Total
0	0	0	0	0	0	0
4,705	40,367	93,073	4,580	71,057	44,611	2,015,837
1,248	17,202	31,703	3,060	5,852	6,172	190,532
1,196	17,041	597,927	124,075	87,247	111,275	2,570,054
2,951	42,045	2,098	2,685	268	3,072	80,519
625	8,911	(321)	813	(61)	(6,569)	7,027
5,482	78,125	(3,983)	2,561	(820)	(50,982)	62,739
2,401	39,328	77,242	(1,586)	11,227	22,175	317,624
(73)	(1,154)	(1,457)	609	(31,927)	4,837	(69,211)
10,289	11,002	4,386	3,551	15,038	5,013	98,793
0	0	0	0	0	85,364	133,709
28,824	252,866	800,670	140,347	157,882	224,967	5,407,622



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	2,122,901	274,057	0	2,396,958
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	21,863,524	11,136,423	268,348	33,268,295
AAA	CAO/FAB	County Administrative Office	6,116,562	2,269,091	281,789	8,667,443
AAA	CCL	County Counsel	12,908,212	1,229,531	280,639	14,418,383
AAA	FMC	Facilities Management - Custodial	1,795,800	2,426,030	261,244	4,483,074
AAA	FMG	Facilities Management - Grounds	301,132	1,085,038	31,973	1,418,143
AAA	FMM	Facilities Management - Maintenance	4,867,622	4,508,588	254,954	9,631,163
AAA	HRD/UNI	Human Resources	13,739,123	4,510,088	4,745	18,253,956
AAA	ISD	IS - Geographical Information System	1,356,572	286,106	219,236	1,861,913
AAA	PUR	Purchasing	1,829,190	692,099	79,590	2,600,879
AAA	RPR/RNT	Real Estate Services/Rent	1,907,563	1,246,710	73,550	3,227,823
TOTALS			68,808,200	29,663,761	1,756,069	100,228,029



COMPUTER SOFTWARE - DEPRECIATION EQUIPMENT USE – ALLOWED COST

In compliance with 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	666,418	222,140	40,012	2,667	224,807
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	144,189	18,799	1,595,841	106,390	125,189
AAA	CAO/FAB	County Administrative Office	0	0	72,882	4,859	4,859
AAA	CCL	County Counsel	0	0	40,251	2,683	2,683
AAA	FMC	Facilities Management - Custodial	127,225	42,408	0	0	42,408
AAA	FMG	Facilities Management - Grounds	15,903	5,301	29,915	1,994	7,295
AAA	FMM	Facilities Management - Maintenance	226,620	75,540	106,530	7,102	82,642
AAA	HRD/UNI	Human Resources	0	0	23,197	1,546	1,546
AAA	ISD	IS - Geographical Information System	0	0	164,099	10,940	10,940
AAA	PUR	Purchasing	430,718	143,573	15,037	1,002	144,575
AAA	RPR/RNT	Real Estate Services/Rent	0	0	0	0	0
SUBTOTALS			1,611,074	507,761	2,087,763	139,185	646,945
Internal Service Funds							
IAG	PUR	Printing Services	0	0	0	0	0
IAJ	ISD	IS - Computer Operations	0	0	0	0	0
IAM	ISD	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
IBP	RMG	Risk Management (all funds)	0	0	0	0	0
IFM	FLT	Fleet Management	0	0	0	0	0
IPD	ISD	IS - Application Development	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	487,949	32,530	32,530
AAA	ASR	Assessor/Recorder/County Clerk	42,499	500	1,259,904	83,994	84,494
AAA	AWM	Agriculture/Weights & Measures (all funds)	0	0	272,166	18,144	18,144
AAA	BDF	Board of Supervisors (all funds)	0	0	18,519	1,235	1,235
AAA	CBD	Clerk of the Board	0	0	29,428	1,962	1,962
AAA	CCM	County Museum (all funds)	0	0	169,341	11,289	11,289
AAA	CCP	Regional Parks (all funds)	0	0	1,257,092	83,807	83,807
AAA	CCS	PH - California Children's Services	149,475	49,825	26,491	1,766	51,591
AAA	CTN	CTC - Court Judicial Benefits	0	0	0	0	0
AAA	DAT	District Attorney (all funds)	0	0	653,485	43,566	43,566
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 Agency (all funds)	0	0	50,852	3,390	3,390
AAA	EMC	PH - Indigent Ambulance	0	0	0	0	0
AAA	FLP	CTC - Drug Court Programs	0	0	0	0	0
AAA	GJY	CTC - Grand Jury	0	0	0	0	0
AAA	HCC	Health Administration	0	0	0	0	0
AAA	IDC	CTC - Indigent Defense	0	0	0	0	0
AAA	JPL	Capital Facilities Leases	0	0	0	0	0
AAA	LIT	Litigation	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)	1,219,888	406,629	308,927	20,595	427,224
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	832,762	55,518	55,518
AAA	PGD	Public Guardian - Conservator	0	0	119,888	7,993	7,993
AAA	PHL	Public Health	564,618	64,656	3,417,195	227,814	292,470
AAA	PRB	Probation - Admin, Corr & Det (all funds)	0	0	4,748,239	316,551	316,551
AAA	ROV	Registrar of Voters	0	0	1,637,665	109,178	109,178
AAA	SCL	County Schools	0	0	0	0	0
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	2,965,927	314,206	83,816,676	5,587,806	5,902,012
AAA	SVR	PW - Surveyor (all funds)	0	0	526,141	35,076	35,076
AAA	TRC	CTC - Trial Court Funding MOE	0	0	0	0	0
AAA	VAF	Veterans Affairs	0	0	13,246	883	883
SUBTOTALS			4,942,407	835,816	99,659,999	6,644,033	7,479,849

Other Operating Units

(various)	(various)	Brd-Gov'd Special Districts (summary)	51,876	9,927	6,164,648	410,979	420,906
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	0	0	0
FPD	106	SBC Fire Protection District (all funds)	24,500	0	46,680,504	3,112,049	3,112,049
RFZ	097	Flood Control District (all zones)	0	0	57,840	3,856	3,856
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	2,326,627	155,109	155,109
SAA	TRA	PW - Transportation (all funds)	0	0	33,611,832	2,240,800	2,240,800
SAC	JOB	Workforce Development (all funds)	0	0	149,634	9,976	9,976
SAP	CLB	County Library (all funds)	0	0	693,901	46,260	46,260
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)	627,930	205,643	1,189,530	79,302	284,946

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

Fund	Dept		Computer Software		Equipment		Total
			Acquisition Costs	Depreciation Expense	Acquisition Costs	Use Allow 0.066667	
SUBTOTALS			704,306	215,571	90,918,593	6,061,270	6,276,840
All Other							
(various)	(various)	All Other	332,271	86,318	703,915	46,928	133,246
(various)	(various)	Self-Gov'd Special Districts (summary)	0	0	198,764	13,251	13,251
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	0	0	0
SQE	SSV	SA San Sevaine/Cedar Glen RDA (all funds)	0	0	16,355	1,090	1,090
SUBTOTALS			332,271	86,318	919,034	61,269	147,587
TOTALS			7,590,058	1,645,465	193,585,390	12,905,757	14,551,222



RENT – ALLOWED COST

In compliance with 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	4,932	4,932	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	ISD	IS - Geographical Information System	0	0	0
AAA	PUR	Purchasing	0	0	0
AAA	RPR/RNT	Real Estate Services/Rent	0	0	0
SUBTOTALS			4,932	4,932	0
Internal Service Funds					
IAG	PUR	Printing Services	0	0	0
IAJ	ISD	IS - Computer Operations	0	0	0
IAM	ISD	IS - Telecommunication Services	0	0	0
IAV	PUR	Surplus Property & Storage Operations	0	0	0
IAY	PUR	Mail/Courier Services	0	0	0
IBP	RMG	Risk Management (all funds)	0	0	0
IFM	FLT	Fleet Management	66,960	66,960	0
SUBTOTALS			66,960	66,960	0
Enterprise Funds					
EAA	SWM	PW - Solid Waste Management (all funds)	0	0	0
EAD	MCR	Arrowhead Regional Medical Center (all funds)	362,035	362,035	0

RENT - ALLOWED COSTS

Fund	Dept		Rent Paid by Real Estate Svcs For Others	Less Amount Transferred To User	Total Allowed Costs
SUBTOTALS			362,035	362,035	0
General Fund Operating Units					
AAA	APT	Airports (all funds)	0	0	0
AAA	ASR	Assessor/Recorder/County Clerk	93,571	93,571	0
AAA	AWM	Agriculture/Weights & Measures (all funds)	72,646	72,646	0
AAA	BDF	Board of Supervisors (all funds)	51,858	51,858	0
AAA	CBD	Clerk of the Board	0	0	0
AAA	CCM	County Museum (all funds)	95,040	95,040	0
AAA	CCP	Regional Parks (all funds)	0	0	0
AAA	CCS	PH - California Children's Services	395,170	395,170	0
AAA	CTN	CTC - Court Judicial Benefits	0	0	0
AAA	DAT	District Attorney (all funds)	869,851	869,851	0
AAA	DCS	Child Support Services	2,887,886	2,887,886	0
AAA	DPA	Human Services Admin Claim (all funds)	24,385,123	24,385,123	0
AAA	EDF	Economic Development Agency (all funds)	0	0	0
AAA	EMC	PH - Indigent Ambulance	0	0	0
AAA	FLP	CTC - Drug Court Programs	0	0	0
AAA	GJY	CTC - Grand Jury	0	0	0
AAA	HCC	Health Administration	0	0	0
AAA	IDC	CTC - Indigent Defense	0	0	0
AAA	JPL	Capital Facilities Leases	0	0	0
AAA	LIT	Litigation	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)	5,769,258	5,769,258	0
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	0	0	0
AAA	PBD	Public Defender	485,081	485,081	0

RENT - ALLOWED COSTS

Fund	Dept		Rent Paid by Real Estate Svcs For Others	Less Amount Transferred To User	Total Allowed Costs
AAA	PGD	Public Guardian - Conservator	0	0	0
AAA	PHL	Public Health	3,354,562	3,354,562	0
AAA	PRB	Probation - Admin, Corr & Det (all funds)	1,804,259	1,804,259	0
AAA	ROV	Registrar of Voters	0	0	0
AAA	SCL	County Schools	0	0	0
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	729,047	729,047	0
AAA	SVR	PW - Surveyor (all funds)	0	0	0
AAA	TRC	CTC - Trial Court Funding MOE	0	0	0
AAA	VAF	Veterans Affairs	0	0	0
SUBTOTALS			40,993,352	40,993,352	0

Other Operating Units

(various)	(various)	Brd-Gov'd Special Districts (summary)	72,576	72,576	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	2,417,557	2,417,557	0
SAA	TRA	PW - Transportation (all funds)	0	0	0
SAC	JOB	Workforce Development (all funds)	1,396,989	1,396,989	0
SAP	CLB	County Library (all funds)	482,786	482,786	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)	407,733	407,733	0

RENT - ALLOWED COSTS

Fund	Dept		Rent Paid by Real Estate Svcs For Others	Less Amount Transferred To User	Total Allowed Costs
SUBTOTALS			4,777,641	4,777,641	0
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/Cedar Glen RDA (all funds)	0	0	0
SUBTOTALS			0	0	0
TOTALS			46,204,919	46,204,919	0



SPACE USE – ALLOWED COSTS

In compliance with 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	1,044,783	20,896
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	10,993,950	219,879
AAA	CAO/FAB	County Administrative Office	2,904,072	58,081
AAA	CCL	County Counsel	6,746,953	134,939
AAA	FMC	Facilities Management - Custodial	932,332	18,647
AAA	FMG	Facilities Management - Grounds	116,541	2,331
AAA	FMM	Facilities Management - Maintenance	1,660,716	33,214
AAA	HRD/UNI	Human Resources	2,436,768	48,735
AAA	ISD	IS - Geographical Information System	0	0
AAA	PUR	Purchasing	588,134	11,763
AAA	RPR/RNT	Real Estate Services/Rent	1,807,895	36,158
SUBTOTALS			29,232,144	584,643
Internal Service Funds				
IAG	PUR	Printing Services	853,561	17,071
IAJ	ISD	IS - Computer Operations	11,600,694	232,014
IAM	ISD	IS - Telecommunication Services	2,974,249	59,485
IAV	PUR	Surplus Property & Storage Operations	2,348,076	46,962
IAY	PUR	Mail/Courier Services	485,558	9,711
IBP	RMG	Risk Management (all funds)	3,172,801	63,456
IFM	FLT	Fleet Management	0	0
IPD	ISD	IS - Application Development	0	0
SUBTOTALS			21,434,940	428,699
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)	2,278,659	45,573
AAA	ASR	Assessor/Recorder/County Clerk	19,019,322	380,386
AAA	AWM	Agriculture/Weights & Measures (all funds)	1,493,741	29,875
AAA	BDF	Board of Supervisors (all funds)	6,822,513	136,450
AAA	CBD	Clerk of the Board	1,333,098	26,662
AAA	CCM	County Museum (all funds)	17,954,034	359,081
AAA	CCP	Regional Parks (all funds)	27,583,014	551,660
AAA	CCS	PH - California Children's Services	0	0
AAA	CTN	CTC - Court Judicial Benefits	0	0
AAA	DAT	District Attorney (all funds)	46,813,783	936,276
AAA	DCS	Child Support Services	0	0
AAA	DPA	Human Services Admin Claim (all funds)	3,174,024	63,480
AAA	EDF	Economic Development Agency (all funds)	2,835,464	56,709
AAA	EMC	PH - Indigent Ambulance	0	0
AAA	FLP	CTC - Drug Court Programs	0	0
AAA	GJY	CTC - Grand Jury	768,025	15,361
AAA	HCC	Health Administration	0	0
AAA	IDC	CTC - Indigent Defense	0	0
AAA	JPL	Capital Facilities Leases	0	0
AAA	LIT	Litigation	0	0
AAA	LNJ	Law and Justice Group (all funds)	0	0
AAA	LUS	Land Use Services Department (all funds)	10,232,820	204,656
AAA	MLH	Behavioral Health (all funds)	0	0
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	0	0
AAA	PBD	Public Defender	7,705,403	154,108
AAA	PGD	Public Guardian - Conservator	2,155,233	43,105
AAA	PHL	Public Health	13,073,032	261,461
AAA	PRB	Probation - Admin, Corr & Det (all funds)	137,882,734	2,757,655
AAA	ROV	Registrar of Voters	3,564,992	71,300
AAA	SCL	County Schools	0	0
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	400,090,729	8,001,815
AAA	SVR	PW - Surveyor (all funds)	491,620	9,832

SPACE USE - ALLOWED COSTS

Fund	Dept		County-Owned Buildings Acquisition Cost	Space Use Allowance: 2%
AAA	TRC	CTC - Trial Court Funding MOE	0	0
AAA	VAF	Veterans Affairs	2,091,918	41,838
SUBTOTALS			707,364,159	14,147,283
Other Operating Units				
(various)	(various)	Brd-Gov'd Special Districts (summary)	935,698	18,714
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)	10,098,058	201,961
RFZ	097	Flood Control District (all zones)	1,664,699	33,294
RHH	498	IHSS Public Authority	0	0
RRC	903	Children & Families First Commission	0	0
RSC	HPS	Preschool Services	6,432,953	128,659
SAA	TRA	PW - Transportation (all funds)	7,171,486	143,430
SAC	JOB	Workforce Development (all funds)	0	0
SAP	CLB	County Library (all funds)	18,726,480	374,530
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
SUBTOTALS			45,029,374	900,587
All Other				
(various)	(various)	All Other	112,391,009	2,247,820
(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/Cedar Glen RDA (all funds)	0	0

SPACE USE - ALLOWED COSTS

Fund	Dept	County-Owned Buildings	
		Acquisition Cost	Space Use Allowance: 2%
SUBTOTALS		112,391,009	2,247,820
TOTALS		915,451,626	18,309,033



UTILITIES – ALLOWED COST

In compliance with 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	11,730	0	11,730
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	267,697	0	267,697
AAA	CAO/FAB	County Administrative Office	32,604	0	32,604
AAA	CCL	County Counsel	75,748	0	75,748
AAA	FMC	Facilities Management - Custodial	43,069	0	43,069
AAA	FMG	Facilities Management - Grounds	5,384	0	5,384
AAA	FMM	Facilities Management - Maintenance	76,717	0	76,717
AAA	HRD/UNI	Human Resources	93,869	0	93,869
AAA	ISD	IS - Geographical Information System	0	0	0
AAA	PUR	Purchasing	14,444	0	14,444
AAA	RPR/RNT	Real Estate Services/Rent	20,297	0	20,297
SUBTOTALS			641,559	0	641,559
Internal Service Funds					
IAG	PUR	Printing Services	19,522	0	19,522
IAJ	ISD	IS - Computer Operations	595,597	0	595,597
IAM	ISD	IS - Telecommunication Services	189,414	0	189,414
IAV	PUR	Surplus Property & Storage Operations	57,665	0	57,665
IAY	PUR	Mail/Courier Services	11,925	0	11,925
IBP	RMG	Risk Management (all funds)	63,690	0	63,690
IFM	FLT	Fleet Management	164,843	0	164,843
IPD	ISD	IS - Application Development	0	0	0
SUBTOTALS			1,102,656	0	1,102,656
Enterprise Funds					
EAA	SWM	PW - Solid Waste Management (all funds)	100,914	0	100,914
EAD	MCR	Arrowhead Regional Medical Center (all funds)	18,678	0	18,678
SUBTOTALS			119,592	0	119,592

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)	336,603	0	336,603
AAA	ASR	Assessor/Recorder/County Clerk	324,163	0	324,163
AAA	AWM	Agriculture/Weights & Measures (all funds)	28,045	0	28,045
AAA	BDF	Board of Supervisors (all funds)	75,518	0	75,518
AAA	CBD	Clerk of the Board	14,967	0	14,967
AAA	CCM	County Museum (all funds)	416,080	0	416,080
AAA	CCP	Regional Parks (all funds)	2,430,585	0	2,430,585
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)	579,725	0	579,725
AAA	DCS	Child Support Services	0	0	0
AAA	DPA	Human Services Admin Claim (all funds)	52,492	0	52,492
AAA	EDF	Economic Development Agency (all funds)	25,143	0	25,143
AAA	EMC	PH - Indigent Ambulance	0	0	0
AAA	FLP	CTC - Drug Court Programs	0	0	0
AAA	GJY	CTC - Grand Jury	6,513	0	6,513
AAA	HCC	Health Administration	0	0	0
AAA	IDC	CTC - Indigent Defense	0	0	0
AAA	JPL	Capital Facilities Leases	0	0	0
AAA	LIT	Litigation	0	0	0
AAA	LNJ	Law and Justice Group (all funds)	0	0	0
AAA	LUS	Land Use Services Department (all funds)	125,382	0	125,382
AAA	MLH	Behavioral Health (all funds)	205,482	0	205,482
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	0	0	0
AAA	PBD	Public Defender	164,583	0	164,583
AAA	PGD	Public Guardian - Conservator	58,621	0	58,621
AAA	PHL	Public Health	320,446	0	320,446
AAA	PRB	Probation - Admin, Corr & Det (all funds)	1,618,714	0	1,618,714
AAA	ROV	Registrar of Voters	87,551	0	87,551
AAA	SCL	County Schools	17,782	0	17,782
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	8,364,263	0	8,364,263
AAA	SVR	PW - Surveyor (all funds)	25,795	0	25,795
AAA	TRC	CTC - Trial Court Funding MOE	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	32,687	0	32,687
SUBTOTALS			15,311,141	0	15,311,141

Other Operating Units

(various)	(various)	Brd-Gov'd Special Districts (summary)	37,175	0	37,175
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)	117,051	0	117,051
RFZ	097	Flood Control District (all zones)	78,855	0	78,855
RHH	498	IHSS Public Authority	0	0	0
RRC	903	Children & Families First Commission	0	0	0
RSC	HPS	Preschool Services	31,176	0	31,176
SAA	TRA	PW - Transportation (all funds)	167,288	0	167,288
SAC	JOB	Workforce Development (all funds)	0	0	0
SAP	CLB	County Library (all funds)	38,127	0	38,127
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
SUBTOTALS			469,672	0	469,672

All Other

(various)	(various)	All Other	1,038,338	0	1,038,338
(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/Cedar Glen RDA (all funds)	0	0	0

UTILITIES - ALLOWED COSTS

Fund	Dept	Utilities Paid by Facilities Management For Other	Less Refunds/Amount Transferred To User	Total Allowed Costs
SUBTOTALS		1,038,338	0	1,038,338
TOTALS		18,682,958	0	18,682,958



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	2,396,958
Computer Software Depreciation & Equipment Use	5	224,807
Space Use	7	20,896
Utilities	8	11,730
TOTAL ALLOCABLE		2,654,390
NET ALLOCABLE		2,654,390

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.1074	Less: Unallocated Costs	Less: Program Reimbursement
A&E Services - Actual Hours	2,396,958	2,654,390	0	0
TOTALS	2,396,958	2,654,390	0	0

Architecture & Engineering

2nd Allocation

Fund	Dept	Description	Amount
AAA	ANE	Architecture & Engineering	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	10,267
AAA	CAO/FAB	County Administrative Office	5,253
AAA	CCL	County Counsel	0
AAA	FMC	Facilities Management - Custodial	(144)
AAA	FMG	Facilities Management - Grounds	(46)
AAA	FMM	Facilities Management - Maintenance	(221)
AAA	HRD/UNI	Human Resources	10,119
AAA	ISD	IS - Geographical Information System	(2,169)
AAA	PUR	Purchasing	1,880
AAA	RPR/RNT	Real Estate Services/Rent	0
TOTAL ALLOCABLE			24,938

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.0104	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
2,654,390	24,938	24,938	Actual Hours
2,654,390	24,938	24,938	

Architecture & Engineering AAA-ANE (1st Allocation)

Fund	Dept		Actual Hours		Credits	Total
			Base: Actual Hours	Allocation: Base x 145.8556		
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	ISD	IS - Geographical Information System				0
AAA	PUR	Purchasing				0
AAA	RPR/RNT	Real Estate Services/Rent				0
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services				0
IAJ	ISD	IS - Computer Operations				0
IAM	ISD	IS - Telecommunication Services				0
IAV	PUR	Surplus Property & Storage Operations				0
IAY	PUR	Mail/Courier Services				0
IBP	RMG	Risk Management (all funds)				0
IFM	FLT	Fleet Management				0
IPD	ISD	IS - Application Development				0
Enterprise Funds						
EAA	SWM	PW - Solid Waste Management (all funds)				0
EAD	MCR	Arrowhead Regional Medical Center (all funds)	1,582	230,707	207,216	23,491
General Fund Operating Units						
AAA	APT	Airports (all funds)				0
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 145.8556		
AAA	CCM	County Museum (all funds)				0
AAA	CCP	Regional Parks (all funds)				0
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 Agency (all funds)				0
AAA	EMC	PH - Indigent Ambulance				0
AAA	FLP	CTC - Drug Court Programs				0
AAA	GJY	CTC - Grand Jury				0
AAA	HCC	Health Administration				0
AAA	IDC	CTC - Indigent Defense				0
AAA	JPL	Capital Facilities Leases				0
AAA	LIT	Litigation				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 MOE				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)	16,617	2,423,683	2,168,861	254,822
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
			Actual Hours	Allocation: Base x 145.8556		
RHH	498	IHSS Public Authority				0
RRC	903	Children & Families First Commission				0
RSC	HPS	Preschool Services				0
SAA	TRA	PW - 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
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/Cedar Glen RDA (all funds)				0
Totals			18,199	2,654,390	2,376,077	278,313

Architecture & Engineering AAA-ANE (2nd Allocation)

Fund	Dept		Actual Hours		Total	Total Allocation
			Base: Actual Hours	Allocation: Base x 1.3703		
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	ISD	IS - Geographical Information System			0	0
AAA	PUR	Purchasing			0	0
AAA	RPR/RNT	Real Estate Services/Rent			0	0
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services			0	0
IAJ	ISD	IS - Computer Operations			0	0
IAM	ISD	IS - Telecommunication Services			0	0
IAV	PUR	Surplus Property & Storage Operations			0	0
IAY	PUR	Mail/Courier Services			0	0
IBP	RMG	Risk Management (all funds)			0	0
IFM	FLT	Fleet Management			0	0
IPD	ISD	IS - Application Development			0	0
Enterprise Funds						
EAA	SWM	PW - Solid Waste Management (all funds)			0	0
EAD	MCR	Arrowhead Regional Medical Center (all funds)	1,582	2,167	2,167	25,659
General Fund Operating Units						
AAA	APT	Airports (all funds)			0	0
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 1.3703		
AAA	CCM	County Museum (all funds)			0	0
AAA	CCP	Regional Parks (all funds)			0	0
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 Agency (all funds)			0	0
AAA	EMC	PH - Indigent Ambulance			0	0
AAA	FLP	CTC - Drug Court Programs			0	0
AAA	GJY	CTC - Grand Jury			0	0
AAA	HCC	Health Administration			0	0
AAA	IDC	CTC - Indigent Defense			0	0
AAA	JPL	Capital Facilities Leases			0	0
AAA	LIT	Litigation			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 MOE			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)	16,617	22,770	22,770	277,592
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 1.3703		
RHH	498	IHSS Public Authority			0	0
RRC	903	Children & Families First Commission			0	0
RSC	HPS	Preschool Services			0	0
SAA	TRA	PW - 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
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/Cedar Glen RDA (all funds)			0	0
Totals			18,199	24,938	24,938	303,251



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	33,268,295
Computer Software Depreciation & Equipment Use	5	125,189
Space Use	7	219,879
Utilities	8	267,697
TOTAL ALLOCABLE		33,881,060
REVENUE		
Miscellaneous Revenue		38,108
		38,108
NET ALLOCABLE		33,842,952

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0173	Less: Unallocated Costs	Less: Program Reimbursement
Administration	14,065	14,309	14,309	0
Audit Division	2,002,535	2,037,266	0	318,821
HS Auditing	4,688	4,770	0	0
Payroll	1,674,774	1,703,821	0	2,568
Property Tax	1,680,521	1,709,667	1,709,667	0
Reporting	1,802,577	1,833,840	0	2,205
SB 90 & PC 4750	134,512	134,512	0	134,512
School Claims	4,688	4,770	0	0
Special Projects	834,370	848,841	0	20,684
Treasurer/Tax Collector/Central Collections	22,086,885	22,469,949	22,469,949	0
Warrant Processing	3,028,680	3,081,208	0	0
TOTALS	33,268,295	33,842,952	24,193,925	478,789

Auditor-Controller/Treasurer/Tax Collector

2nd Allocation

Fund	Dept	Description	Amount
AAA	ANE	Architecture & Engineering	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	1,649,551
AAA	CAO/FAB	County Administrative Office	76,433
AAA	CCL	County Counsel	81,242
AAA	FMC	Facilities Management - Custodial	2,219
AAA	FMG	Facilities Management - Grounds	(739)
AAA	FMM	Facilities Management - Maintenance	(6,194)
AAA	HRD/UNI	Human Resources	71,373
AAA	ISD	IS - Geographical Information System	(28,290)
AAA	PUR	Purchasing	29,868
AAA	RPR/RNT	Real Estate Services/Rent	0
TOTAL ALLOCABLE			1,875,464

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.0564	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
0	793	0	Not Allocated
1,718,446	112,891	112,891	Audit Division Actual Hours
4,770	264	264	Direct Charge
1,701,253	94,414	94,414	No. of Payroll Warrants
0	94,738	0	Not Allocated
1,831,635	101,618	101,618	No. of Employees
0	7,583	0	Not Allocated
4,770	264	264	Direct Charge
828,158	47,037	47,037	Controller Division Actual Hours
0	1,245,124	0	Not Allocated
3,081,208	170,739	170,739	No. of Acctg. Transactions
9,170,238	1,875,464	527,226	

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

Fund	Dept		Warrant Processing		Reporting	
			Base:	Allocation:	Base:	Allocation:
			No. of Acctg. Transactions	Base x 0.7126	No. of Employees	Base x 92.4876
Central Support Service Units						
AAA	ANE	Architecture & Engineering	9,756	6,953	18	1,686
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	557,586	397,363	265	24,534
AAA	CAO/FAB	County Administrative Office	26,439	18,842	35	3,280
AAA	CCL	County Counsel	17,066	12,162	80	7,428
AAA	FMC	Facilities Management - Custodial	24,152	17,212	36	3,291
AAA	FMG	Facilities Management - Grounds	5,500	3,920	4	400
AAA	FMM	Facilities Management - Maintenance	41,553	29,612	60	5,522
AAA	HRD/UNI	Human Resources	36,518	26,024	110	10,176
AAA	ISD	IS - Geographical Information System	3,365	2,398	11	982
AAA	PUR	Purchasing	72,644	51,770	20	1,878
AAA	RPR/RNT	Real Estate Services/Rent	29,215	20,820	21	1,981
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	11,775	8,391	15	1,345
IAJ	ISD	IS - Computer Operations	24,561	17,503	113	10,447
IAM	ISD	IS - Telecommunication Services	31,880	22,719	88	8,093
IAV	PUR	Surplus Property & Storage Operations	1,907	1,359	3	260
IAY	PUR	Mail/Courier Services	5,650	4,026	24	2,212
IBP	RMG	Risk Management (all funds)	370,219	263,836	53	4,916
IFM	FLT	Fleet Management	58,736	41,858	78	7,199
IPD	ISD	IS - Application Development	2,548	1,816	78	7,179
Enterprise Funds						
EAA	SWM	PW - Solid Waste Management (all funds)	31,732	22,614	79	7,268
EAD	MCR	Arrowhead Regional Medical Center (all funds)	232,054	165,373	3,159	292,158
General Fund Operating Units						
AAA	APT	Airports (all funds)	19,940	14,210	19	1,796
AAA	ASR	Assessor/Recorder/County Clerk	53,407	38,060	214	19,790
AAA	AWM	Agriculture/Weights & Measures (all funds)	6,180	4,404	63	5,784
AAA	BDF	Board of Supervisors (all funds)	11,713	8,347	48	4,426
AAA	CBD	Clerk of the Board	5,446	3,881	12	1,145

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

Special Projects		Audit Division		Payroll		Direct Charges	Credits	Total
Base:	Allocation:	Base:	Allocation:	Base:	Allocation:			
Controller Division Actual Hours	Base x 92.7487	Audit Division Actual Hours	Base x 137.2095	No. of Payroll Warrants	Base x 3.3786			
				482	1,628			10,267
2,231	206,946	7,270	997,478	6,876	23,231			1,649,551
251	23,312			925	3,125		1,071	47,488
				2,090	7,061			26,651
				883	2,983			23,486
				114	385			4,705
				1,549	5,233			40,367
47	4,336	309	42,408	2,998	10,129			93,073
				355	1,199			4,580
137	12,703	21	2,926	527	1,781			71,057
		145	19,921	559	1,889			44,611
287	26,634			374	1,264		31,206	6,428
179	16,617			2,914	9,845		34,622	19,791
179	16,640			2,280	7,703		34,538	20,617
183	16,941			73	247		25,144	(6,337)
286	26,540			599	2,024		24,962	9,841
284	26,378	262	35,954	1,383	4,673		59,696	276,060
530	49,124	124	16,995	2,030	6,859		68,768	53,267
32	2,960			1,924	6,500			18,455
189	17,568	223	30,583	2,028	6,852		63,228	21,657
193	17,860	68	9,299	79,935	270,067		11,734	743,023
				513	1,733		445	17,295
6	575			5,562	18,792			77,217
		31	4,249	1,601	5,409		156	19,690
				1,264	4,271			17,043
		69	9,419	325	1,098			15,544

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

Fund	Dept		Warrant Processing		Reporting	
			Base:	Allocation:	Base:	Allocation:
			No. of Acctg. Transactions	Base x 0.7126	No. of Employees	Base x 92.4876
AAA	CCM	County Museum (all funds)	10,264	7,315	19	1,739
AAA	CCP	Regional Parks (all funds)	58,386	41,609	116	10,792
AAA	CCS	PH - California Children's Services	4,490	3,200	149	13,784
AAA	CTN	CTC - Court Judicial Benefits	64	46		
AAA	DAT	District Attorney (all funds)	66,845	47,637	478	44,220
AAA	DCS	Child Support Services	78,798	56,155	402	37,219
AAA	DPA	Human Services Admin Claim (all funds)	287,622	204,973	4,750	439,334
AAA	EDF	Economic Development Agency (all funds)	20,153	14,362	30	2,796
AAA	EMC	PH - Indigent Ambulance	443	316		
AAA	FLP	CTC - Drug Court Programs	589	420		
AAA	GJY	CTC - Grand Jury	2,412	1,719		
AAA	HCC	Health Administration	1,546	1,102	1	92
AAA	IDC	CTC - Indigent Defense	3,438	2,450		
AAA	JPL	Capital Facilities Leases	128	91		
AAA	LIT	Litigation	365	260		
AAA	LNJ	Law and Justice Group (all funds)	1,015	723	1	92
AAA	LUS	Land Use Services Department (all funds)	34,489	24,579	115	10,586
AAA	MLH	Behavioral Health (all funds)	203,340	144,910	862	79,717
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	7,179	5,116	12	1,110
AAA	PBD	Public Defender	27,570	19,648	235	21,760
AAA	PGD	Public Guardian - Conservator	25,626	18,262	18	1,657
AAA	PHL	Public Health	86,145	61,391	621	57,470
AAA	PRB	Probation - Admin, Corr & Det (all funds)	140,606	100,203	1,106	102,305
AAA	ROV	Registrar of Voters	34,988	24,934	30	2,817
AAA	SCL	County Schools	278	198		
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	490,680	349,682	3,490	322,812
AAA	SVR	PW - Surveyor (all funds)	8,748	6,234	22	2,024
AAA	TRC	CTC - Trial Court Funding MOE	1,674	1,193		
AAA	VAF	Veterans Affairs	3,891	2,773	20	1,850
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	107,348	76,501	142	13,143
AAF	OOA	Aging and Adult Services (all funds)	12,322	8,781	67	6,225
CJV	CIP	Capital Improvement Funds (all funds)	21,907	15,612		
FPD	106	SBC Fire Protection District (all funds)	183,189	130,549	832	76,909

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

Special Projects		Audit Division		Payroll		Direct Charges	Credits	Total
Base:	Allocation:	Base:	Allocation:	Base:	Allocation:			
Controller Division Actual Hours	Base x 92.7487	Audit Division Actual Hours	Base x 137.2095	No. of Payroll Warrants	Base x 3.3786			
3	288	118	16,233	499	1,686		13,076	14,184
6	575	100	13,708	2,989	10,099			76,783
		17	2,306	3,819	12,903		3,698	28,494
								46
		7	1,002	12,328	41,651		221	134,289
		126	17,236	10,360	35,002		10,528	135,084
433	40,159	836	114,661	121,542	410,639	4,770	155,647	1,058,889
		54	7,495	805	2,720		8,375	18,998
								316
								420
								1,719
				26	88			1,282
								2,450
201	18,678						53,761	(34,992)
								260
		157	21,565	26	88		694	21,774
49	4,527	156	21,404	2,872	9,703			70,799
331	30,737	104	14,189	22,464	75,896		12,923	332,526
				294	993			7,219
		6	802	6,045	20,424			62,632
3	288			470	1,588			21,795
240	22,292	94	12,966	15,962	53,929		12,373	195,675
33	3,084	219	30,022	28,500	96,289			331,903
52	4,777			938	3,169			35,697
40	3,664	611	83,813			4,770	52,571	39,873
342	31,713	440	60,365	85,618	289,267		11,317	1,042,522
				574	1,939			10,197
								1,193
		188	25,813	533	1,801			32,237
50	4,671	167	22,887	3,452	11,663			128,866
		11	1,539	1,741	5,882		2,441	19,987
								15,612
12	1,150	431	59,082	17,785	60,088		39,181	288,597

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

Fund	Dept		Warrant Processing		Reporting	
			Base:	Allocation:	Base:	Allocation:
			No. of Acctg. Transactions	Base x 0.7126	No. of Employees	Base x 92.4876
RFZ	097	Flood Control District (all zones)	40,366	28,767	146	13,457
RHH	498	IHSS Public Authority	3,577	2,549	28	2,576
RRC	903	Children & Families First Commission	15,881	11,318	24	2,185
RSC	HPS	Preschool Services	116,546	83,056	599	55,422
SAA	TRA	PW - Transportation (all funds)	65,143	46,424	297	27,509
SAC	JOB	Workforce Development (all funds)	54,789	39,045	86	7,989
SAP	CLB	County Library (all funds)	59,149	42,152	206	19,066
SCJ	CAO	Courthouse Temp Construction	614	438		
SCM	CAO	Criminal Justice Temp Const	614	438		
SFH	CAO	Disaster Recovery Fund	167	119		
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	6,466	4,608	18	1,686
All Other						
(various)	(various)	All Other	297,236	211,825	68	6,278
(various)	(various)	Self-Gov'd Special Districts (summary)	22,843	16,279		
MPA	500	Mojave Desert AQMD (all funds)	1,252	892		
NFY	870	S A N B A G (all funds)	2,806	2,000	51	4,678
NGJ	875	Inland Library System (all funds)	416	296	1	92
NHY	890	L A F C O	3,564	2,540	6	555
NIA	900	County Law Library	5,934	4,229		
PAB	RET	Board of Retirement - Admin (all funds)	7,124	5,077	49	4,511
SQE	SSV	SA San Sevaine/Cedar Glen RDA (all funds)	1,038	740		
Totals			4,323,605	3,081,208	19,803	1,831,635

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

Special Projects		Audit Division		Payroll		Direct Charges	Credits	Total
Base:	Allocation:	Base:	Allocation:	Base:	Allocation:			
Controller Division Actual Hours	Base x 92.7487	Audit Division Actual Hours	Base x 137.2095	No. of Payroll Warrants	Base x 3.3786			
				3,782	12,778			55,001
		6	762	721	2,436		1,221	7,101
2	209			618	2,088		16,304	(505)
		76	10,462	14,155	47,824		33,649	163,115
		34	4,650	7,626	25,765		1,548	102,799
		28	3,888	2,220	7,500		10,978	47,445
3	288			5,378	18,170			79,676
								438
								438
								119
54	4,995	1	160	476	1,608		227	12,830
1,996	185,112	16	2,205	1,707	5,767		274,385	136,802
5	464			4,304	14,541		33,394	(2,110)
							1,040	(148)
10	951			1,291	4,362		32,000	(20,010)
				26	88			477
48	4,406			156	527		3,906	4,121
							5,129	(900)
				1,276	4,311			13,899
							82	658
8,927	828,158	12,525	1,718,446	503,541	1,701,253	9,539	1,146,239	8,023,999

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

Fund	Dept		Warrant Processing		Reporting	
			Base:	Allocation:	Base:	Allocation:
			No. of Acctg. Transactions	Base x 0.0488	No. of Employees	Base x 5.3084
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	ISD	IS - Geographical Information System				
AAA	PUR	Purchasing				
AAA	RPR/RNT	Real Estate Services/Rent				
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	11,775	574	15	77
IAJ	ISD	IS - Computer Operations	24,561	1,198	113	600
IAM	ISD	IS - Telecommunication Services	31,880	1,555	88	464
IAV	PUR	Surplus Property & Storage Operations	1,907	93	3	15
IAY	PUR	Mail/Courier Services	5,650	276	24	127
IBP	RMG	Risk Management (all funds)	370,219	18,061	53	282
IFM	FLT	Fleet Management	58,736	2,865	78	413
IPD	ISD	IS - Application Development	2,548	124	78	412
Enterprise Funds						
EAA	SWM	PW - Solid Waste Management (all funds)	31,732	1,548	79	417
EAD	MCR	Arrowhead Regional Medical Center (all funds)	232,054	11,321	3,159	16,769
General Fund Operating Units						
AAA	APT	Airports (all funds)	19,940	973	19	103
AAA	ASR	Assessor/Recorder/County Clerk	53,407	2,605	214	1,136
AAA	AWM	Agriculture/Weights & Measures (all funds)	6,180	301	63	332
AAA	BDF	Board of Supervisors (all funds)	11,713	571	48	254
AAA	CBD	Clerk of the Board	5,446	266	12	66

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:			
Controller Division Actual Hours	Base x 7.5106	Audit Division Actual Hours	Base x 23.6226	No. of Payroll Warrants	Base x 0.1942			
							0	10,267
							0	1,649,551
							0	47,488
							0	26,651
							0	23,486
							0	4,705
							0	40,367
							0	93,073
							0	4,580
							0	71,057
							0	44,611
287	2,157			374	73		2,881	9,308
179	1,346			2,914	566		3,709	23,500
179	1,347			2,280	443		3,810	24,427
183	1,372			73	14		1,494	(4,843)
286	2,149			599	116		2,668	12,509
284	2,136	262	6,190	1,383	269		26,938	302,998
530	3,978	124	2,926	2,030	394		10,577	63,844
32	240			1,924	374		1,150	19,604
189	1,423	223	5,265	2,028	394		9,047	30,704
193	1,446	68	1,601	79,935	15,523		46,660	789,683
				513	100		1,175	18,470
6	47			5,562	1,080		4,868	82,085
		31	731	1,601	311		1,676	21,366
				1,264	245		1,071	18,114
		69	1,622	325	63		2,016	17,560

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

Fund	Dept		Warrant Processing		Reporting	
			Base:	Allocation:	Base:	Allocation:
			No. of Acctg. Transactions	Base x 0.0488	No. of Employees	Base x 5.3084
AAA	CCM	County Museum (all funds)	10,264	501	19	100
AAA	CCP	Regional Parks (all funds)	58,386	2,848	116	619
AAA	CCS	PH - California Children's Services	4,490	219	149	791
AAA	CTN	CTC - Court Judicial Benefits	64	3		
AAA	DAT	District Attorney (all funds)	66,845	3,261	478	2,538
AAA	DCS	Child Support Services	78,798	3,844	402	2,136
AAA	DPA	Human Services Admin Claim (all funds)	287,622	14,032	4,750	25,216
AAA	EDF	Economic Development Agency (all funds)	20,153	983	30	160
AAA	EMC	PH - Indigent Ambulance	443	22		
AAA	FLP	CTC - Drug Court Programs	589	29		
AAA	GJY	CTC - Grand Jury	2,412	118		
AAA	HCC	Health Administration	1,546	75	1	5
AAA	IDC	CTC - Indigent Defense	3,438	168		
AAA	JPL	Capital Facilities Leases	128	6		
AAA	LIT	Litigation	365	18		
AAA	LNJ	Law and Justice Group (all funds)	1,015	50	1	5
AAA	LUS	Land Use Services Department (all funds)	34,489	1,683	115	608
AAA	MLH	Behavioral Health (all funds)	203,340	9,920	862	4,575
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	7,179	350	12	64
AAA	PBD	Public Defender	27,570	1,345	235	1,249
AAA	PGD	Public Guardian - Conservator	25,626	1,250	18	95
AAA	PHL	Public Health	86,145	4,203	621	3,299
AAA	PRB	Probation - Admin, Corr & Det (all funds)	140,606	6,859	1,106	5,872
AAA	ROV	Registrar of Voters	34,988	1,707	30	162
AAA	SCL	County Schools	278	14		
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	490,680	23,938	3,490	18,528
AAA	SVR	PW - Surveyor (all funds)	8,748	427	22	116
AAA	TRC	CTC - Trial Court Funding MOE	1,674	82		
AAA	VAF	Veterans Affairs	3,891	190	20	106
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	107,348	5,237	142	754
AAF	OOA	Aging and Adult Services (all funds)	12,322	601	67	357
CJV	CIP	Capital Improvement Funds (all funds)	21,907	1,069		
FPD	106	SBC Fire Protection District (all funds)	183,189	8,937	832	4,414

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:			
Controller Division Actual Hours	Base x 7.5106	Audit Division Actual Hours	Base x 23.6226	No. of Payroll Warrants	Base x 0.1942			
3	23	118	2,795	499	97		3,516	17,700
6	47	100	2,360	2,989	580		6,455	83,238
		17	397	3,819	742		2,149	30,643
							3	49
		7	173	12,328	2,394		8,366	142,655
		126	2,967	10,360	2,012		10,960	146,043
433	3,252	836	19,741	121,542	23,603	264	86,107	1,144,996
		54	1,290	805	156		2,590	21,589
							22	337
							29	448
							118	1,837
				26	5		86	1,368
							168	2,618
201	1,512						1,519	(33,473)
							18	278
		157	3,713	26	5		3,773	25,547
49	367	156	3,685	2,872	558		6,900	77,699
331	2,489	104	2,443	22,464	4,362		23,790	356,316
				294	57		471	7,690
		6	138	6,045	1,174		3,906	66,538
3	23			470	91		1,460	23,255
240	1,805	94	2,232	15,962	3,100		14,638	210,313
33	250	219	5,169	28,500	5,535		23,684	355,587
52	387			938	182		2,438	38,134
40	297	611	14,430			264	15,004	54,877
342	2,568	440	10,393	85,618	16,626		72,053	1,114,575
				574	111		654	10,852
							82	1,275
		188	4,444	533	104		4,844	37,080
50	378	167	3,940	3,452	670		10,980	139,846
		11	265	1,741	338		1,562	21,548
							1,069	16,681
12	93	431	10,172	17,785	3,454		27,070	315,667

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

Fund	Dept		Warrant Processing		Reporting	
			Base:	Allocation:	Base:	Allocation:
			No. of Acctg. Transactions	Base x 0.0488	No. of Employees	Base x 5.3084
RFZ	097	Flood Control District (all zones)	40,366	1,969	146	772
RHH	498	IHSS Public Authority	3,577	175	28	148
RRC	903	Children & Families First Commission	15,881	775	24	125
RSC	HPS	Preschool Services	116,546	5,686	599	3,181
SAA	TRA	PW - Transportation (all funds)	65,143	3,178	297	1,579
SAC	JOB	Workforce Development (all funds)	54,789	2,673	86	459
SAP	CLB	County Library (all funds)	59,149	2,886	206	1,094
SCJ	CAO	Courthouse Temp Construction	614	30		
SCM	CAO	Criminal Justice Temp Const	614	30		
SFH	CAO	Disaster Recovery Fund	167	8		
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	6,466	315	18	97
All Other						
(various)	(various)	All Other	297,236	14,501	68	360
(various)	(various)	Self-Gov'd Special Districts (summary)	22,843	1,114		
MPA	500	Mojave Desert AQMD (all funds)	1,252	61		
NFY	870	S A N B A G (all funds)	2,806	137	51	269
NGJ	875	Inland Library System (all funds)	416	20	1	5
NHY	890	L A F C O	3,564	174	6	32
NIA	900	County Law Library	5,934	289		
PAB	RET	Board of Retirement - Admin (all funds)	7,124	348	49	259
SQE	SSV	SA San Sevaine/Cedar Glen RDA (all funds)	1,038	51		
Totals			3,499,811	170,739	19,143	101,618

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:			
Controller Division Actual Hours	Base x 7.5106	Audit Division Actual Hours	Base x 23.6226	No. of Payroll Warrants	Base x 0.1942			
				3,782	734		3,476	58,478
		6	131	721	140		593	7,695
2	17			618	120		1,037	532
		76	1,801	14,155	2,749		13,417	176,532
		34	800	7,626	1,481		7,038	109,838
		28	669	2,220	431		4,232	51,677
3	23			5,378	1,044		5,048	84,724
							30	468
							30	468
							8	127
54	404	1	28	476	92		937	13,767
1,996	14,990	16	380	1,707	331		30,562	167,364
5	38			4,304	836		1,988	(122)
							61	(87)
10	77			1,291	251		733	(19,277)
				26	5		31	507
48	357			156	30		593	4,714
							289	(611)
				1,276	248		854	14,753
							51	708
6,261	47,037	4,780	112,891	486,183	94,414	529	527,226	8,551,226



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	8,667,443
Computer Software Depreciation & Equipment Use	5	4,859
Space Use	7	58,081
Utilities	8	32,604
TOTAL ALLOCABLE		8,762,987
NET ALLOCABLE		8,762,987

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0110	Less: Unallocated Costs	Less: Program Reimbursement
Bdgt. Policy & Prog Analysis, & Admin. Supp. Svcs	6,441,028	6,512,030	0	860,491
County Administration	1,056,325	1,067,969	1,067,969	0
Legislative Affairs	1,170,090	1,182,988	1,182,988	0
TOTALS	8,667,443	8,762,987	2,250,957	860,491

County Administrative Office

2nd Allocation

Fund	Dept	Description	Amount
AAA	ANE	Architecture & Engineering	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	47,488
AAA	CAO/FAB	County Administrative Office	10,217
AAA	CCL	County Counsel	195,872
AAA	FMC	Facilities Management - Custodial	616
AAA	FMG	Facilities Management - Grounds	(285)
AAA	FMM	Facilities Management - Maintenance	(2,390)
AAA	HRD/UNI	Human Resources	19,584
AAA	ISD	IS - Geographical Information System	(17,041)
AAA	PUR	Purchasing	4,804
AAA	RPR/RNT	Real Estate Services/Rent	47,798
TOTAL ALLOCABLE			306,663

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.0354	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
5,651,539	227,890	227,890	No. of County Emps.
0	37,374	0	Not Allocated
0	41,399	0	Not Allocated
5,651,539	306,663	227,890	

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

Fund	Dept		Bdgt. & Admin. Supp. Svcs		Credits	Total
			No. of County Emps.	Base: Allocation: Base x 288.1343		
Central Support Service Units						
AAA	ANE	Architecture & Engineering	18	5,253		5,253
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	265	76,433		76,433
AAA	CAO/FAB	County Administrative Office	35	10,217		10,217
AAA	CCL	County Counsel	80	23,140		23,140
AAA	FMC	Facilities Management - Custodial	36	10,252		10,252
AAA	FMG	Facilities Management - Grounds	4	1,248		1,248
AAA	FMM	Facilities Management - Maintenance	60	17,202		17,202
AAA	HRD/UNI	Human Resources	110	31,703		31,703
AAA	ISD	IS - Geographical Information System	11	3,060		3,060
AAA	PUR	Purchasing	20	5,852		5,852
AAA	RPR/RNT	Real Estate Services/Rent	21	6,172		6,172
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	15	4,189		4,189
IAJ	ISD	IS - Computer Operations	113	32,548		32,548
IAM	ISD	IS - Telecommunication Services	88	25,212		25,212
IAV	PUR	Surplus Property & Storage Operations	3	810		810
IAY	PUR	Mail/Courier Services	24	6,892		6,892
IBP	RMG	Risk Management (all funds)	53	15,314		15,314
IFM	FLT	Fleet Management	78	22,428		22,428
IPD	ISD	IS - Application Development	78	22,365		22,365
Enterprise Funds						
EAA	SWM	PW - Solid Waste Management (all funds)	79	22,642		22,642
EAD	MCR	Arrowhead Regional Medical Center (all funds)	3,159	910,185		910,185
General Fund Operating Units						
AAA	APT	Airports (all funds)	19	5,596		5,596
AAA	ASR	Assessor/Recorder/County Clerk	214	61,652		61,652
AAA	AWM	Agriculture/Weights & Measures (all funds)	63	18,020		18,020
AAA	BDF	Board of Supervisors (all funds)	48	13,787		13,787
AAA	CBD	Clerk of the Board	12	3,567		3,567

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

		Bdgt. & Admin. Supp. Svcs				
Fund	Dept		Base:	Allocation:	Credits	Total
			No. of County Emps.	Base x 288.1343		
AAA	CCM	County Museum (all funds)	19	5,417		5,417
AAA	CCP	Regional Parks (all funds)	116	33,622		33,622
AAA	CCS	PH - California Children's Services	149	42,944		42,944
AAA	CTN	CTC - Court Judicial Benefits				0
AAA	DAT	District Attorney (all funds)	478	137,763		137,763
AAA	DCS	Child Support Services	402	115,951		115,951
AAA	DPA	Human Services Admin Claim (all funds)	4,750	1,368,693		1,368,693
AAA	EDF	Economic Development Agency (all funds)	30	8,710		8,710
AAA	EMC	PH - Indigent Ambulance				0
AAA	FLP	CTC - Drug Court Programs				0
AAA	GJY	CTC - Grand Jury				0
AAA	HCC	Health Administration	1	288		288
AAA	IDC	CTC - Indigent Defense				0
AAA	JPL	Capital Facilities Leases				0
AAA	LIT	Litigation				0
AAA	LNJ	Law and Justice Group (all funds)	1	288		288
AAA	LUS	Land Use Services Department (all funds)	115	32,980		32,980
AAA	MLH	Behavioral Health (all funds)	862	248,349		248,349
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	12	3,458		3,458
AAA	PBD	Public Defender	235	67,789		67,789
AAA	PGD	Public Guardian - Conservator	18	5,163		5,163
AAA	PHL	Public Health	621	179,041		179,041
AAA	PRB	Probation - Admin, Corr & Det (all funds)	1,106	318,720		318,720
AAA	ROV	Registrar of Voters	30	8,777		8,777
AAA	SCL	County Schools				0
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	3,490	1,005,684		1,005,684
AAA	SVR	PW - Surveyor (all funds)	22	6,304		6,304
AAA	TRC	CTC - Trial Court Funding MOE				0
AAA	VAF	Veterans Affairs	20	5,763		5,763
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	142	40,947		40,947
AAF	OOA	Aging and Adult Services (all funds)	67	19,394		19,394
CJV	CIP	Capital Improvement Funds (all funds)				0
FPD	106	SBC Fire Protection District (all funds)	832	239,601		239,601
RFZ	097	Flood Control District (all zones)	146	41,924		41,924

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

		Bdgt. & Admin. Supp. Svcs				
Fund	Dept		Base:	Allocation:	Credits	Total
			No. of County Emps.	Base x 288.1343		
RHH	498	IHSS Public Authority	28	8,025		8,025
RRC	903	Children & Families First Commission				0
RSC	HPS	Preschool Services	599	172,662		172,662
SAA	TRA	PW - Transportation (all funds)	297	85,700		85,700
SAC	JOB	Workforce Development (all funds)	86	24,889		24,889
SAP	CLB	County Library (all funds)	206	59,399		59,399
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)	18	5,253		5,253
All Other						
(various)	(various)	All Other	2	576		576
(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	6	1,729		1,729
NIA	900	County Law Library				0
PAB	RET	Board of Retirement - Admin (all funds)				0
SQE	SSV	SA San Sevaine/Cedar Glen RDA (all funds)				0
Totals			19,612	5,651,539		5,651,539

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 12.0240		
Central Support Service Units						
AAA	ANE	Architecture & Engineering			0	5,253
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector			0	76,433
AAA	CAO/FAB	County Administrative Office			0	10,217
AAA	CCL	County Counsel			0	23,140
AAA	FMC	Facilities Management - Custodial			0	10,252
AAA	FMG	Facilities Management - Grounds			0	1,248
AAA	FMM	Facilities Management - Maintenance			0	17,202
AAA	HRD/UNI	Human Resources			0	31,703
AAA	ISD	IS - Geographical Information System			0	3,060
AAA	PUR	Purchasing			0	5,852
AAA	RPR/RNT	Real Estate Services/Rent			0	6,172
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	15	175	175	4,364
IAJ	ISD	IS - Computer Operations	113	1,358	1,358	33,906
IAM	ISD	IS - Telecommunication Services	88	1,052	1,052	26,264
IAV	PUR	Surplus Property & Storage Operations	3	34	34	843
IAY	PUR	Mail/Courier Services	24	288	288	7,180
IBP	RMG	Risk Management (all funds)	53	639	639	15,953
IFM	FLT	Fleet Management	78	936	936	23,364
IPD	ISD	IS - Application Development	78	933	933	23,298
Enterprise Funds						
EAA	SWM	PW - Solid Waste Management (all funds)	79	945	945	23,586
EAD	MCR	Arrowhead Regional Medical Center (all funds)	3,159	37,982	37,982	948,167
General Fund Operating Units						
AAA	APT	Airports (all funds)	19	234	234	5,829
AAA	ASR	Assessor/Recorder/County Clerk	214	2,573	2,573	64,225
AAA	AWM	Agriculture/Weights & Measures (all funds)	63	752	752	18,772
AAA	BDF	Board of Supervisors (all funds)	48	575	575	14,363
AAA	CBD	Clerk of the Board	12	149	149	3,716

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 12.0240		
AAA	CCM	County Museum (all funds)	19	226	226	5,643
AAA	CCP	Regional Parks (all funds)	116	1,403	1,403	35,025
AAA	CCS	PH - California Children's Services	149	1,792	1,792	44,736
AAA	CTN	CTC - Court Judicial Benefits			0	0
AAA	DAT	District Attorney (all funds)	478	5,749	5,749	143,512
AAA	DCS	Child Support Services	402	4,839	4,839	120,790
AAA	DPA	Human Services Admin Claim (all funds)	4,750	57,116	57,116	1,425,809
AAA	EDF	Economic Development Agency (all funds)	30	363	363	9,074
AAA	EMC	PH - Indigent Ambulance			0	0
AAA	FLP	CTC - Drug Court Programs			0	0
AAA	GJY	CTC - Grand Jury			0	0
AAA	HCC	Health Administration	1	12	12	300
AAA	IDC	CTC - Indigent Defense			0	0
AAA	JPL	Capital Facilities Leases			0	0
AAA	LIT	Litigation			0	0
AAA	LNJ	Law and Justice Group (all funds)	1	12	12	300
AAA	LUS	Land Use Services Department (all funds)	115	1,376	1,376	34,356
AAA	MLH	Behavioral Health (all funds)	862	10,364	10,364	258,712
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	12	144	144	3,602
AAA	PBD	Public Defender	235	2,829	2,829	70,618
AAA	PGD	Public Guardian - Conservator	18	215	215	5,379
AAA	PHL	Public Health	621	7,471	7,471	186,512
AAA	PRB	Probation - Admin, Corr & Det (all funds)	1,106	13,300	13,300	332,020
AAA	ROV	Registrar of Voters	30	366	366	9,143
AAA	SCL	County Schools			0	0
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	3,490	41,968	41,968	1,047,652
AAA	SVR	PW - Surveyor (all funds)	22	263	263	6,567
AAA	TRC	CTC - Trial Court Funding MOE			0	0
AAA	VAF	Veterans Affairs	20	240	240	6,003
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	142	1,709	1,709	42,655
AAF	OOA	Aging and Adult Services (all funds)	67	809	809	20,204
CJV	CIP	Capital Improvement Funds (all funds)			0	0
FPD	106	SBC Fire Protection District (all funds)	832	9,999	9,999	249,600
RFZ	097	Flood Control District (all zones)	146	1,749	1,749	43,673

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 12.0240		
RHH	498	IHSS Public Authority	28	335	335	8,359
RRC	903	Children & Families First Commission			0	0
RSC	HPS	Preschool Services	599	7,205	7,205	179,867
SAA	TRA	PW - Transportation (all funds)	297	3,576	3,576	89,276
SAC	JOB	Workforce Development (all funds)	86	1,039	1,039	25,928
SAP	CLB	County Library (all funds)	206	2,479	2,479	61,878
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)	18	219	219	5,472
All Other						
(various)	(various)	All Other	2	24	24	600
(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	6	72	72	1,801
NIA	900	County Law Library			0	0
PAB	RET	Board of Retirement - Admin (all funds)			0	0
SQE	SSV	SA San Sevaine/Cedar Glen RDA (all funds)			0	0
Totals			18,952	227,890	227,890	5,879,429



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	14,418,383
Computer Software Depreciation & Equipment Use	5	2,683
Space Use	7	134,939
Utilities	8	75,748
TOTAL ALLOCABLE		14,631,753
REVENUE		
Miscellaneous Revenue		769
		769
NET ALLOCABLE		14,630,984

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0147	Less: Unallocated Costs	Less: Program Reimbursement
General Government	176,404	179,005	179,005	0
Legal Services	14,241,979	14,451,979	0	192,050
TOTALS	14,418,383	14,630,984	179,005	192,050

County Counsel

2nd Allocation

Fund	Dept	Description	Amount
AAA	ANE	Architecture & Engineering	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	26,651
AAA	CAO/FAB	County Administrative Office	23,140
AAA	CCL	County Counsel	1,344,610
AAA	FMC	Facilities Management - Custodial	1,105
AAA	FMG	Facilities Management - Grounds	(304)
AAA	FMM	Facilities Management - Maintenance	(2,698)
AAA	HRD/UNI	Human Resources	46,281
AAA	ISD	IS - Geographical Information System	4,377
AAA	PUR	Purchasing	9,399
AAA	RPR/RNT	Real Estate Services/Rent	548
TOTAL ALLOCABLE			1,453,108

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.1008	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
0	17,778	0	Not Allocated
14,259,929	1,435,329	1,435,329	Actual Hours
14,259,929	1,453,108	1,435,329	

County Counsel AAA-CCL (1st Allocation)

Fund	Dept		Legal Services		Credits	Total
			Actual Hours	Base: Allocation: Base x 171.3741		
Central Support Service Units						
AAA	ANE	Architecture & Engineering				0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	2,453	420,406	339,164	81,242
AAA	CAO/FAB	County Administrative Office	1,155	197,860	1,988	195,872
AAA	CCL	County Counsel	7,846	1,344,610		1,344,610
AAA	FMC	Facilities Management - Custodial	56	9,568		9,568
AAA	FMG	Facilities Management - Grounds	7	1,196		1,196
AAA	FMM	Facilities Management - Maintenance	99	17,041		17,041
AAA	HRD/UNI	Human Resources	3,789	649,379	51,452	597,927
AAA	ISD	IS - Geographical Information System	724	124,075		124,075
AAA	PUR	Purchasing	512	87,829	582	87,247
AAA	RPR/RNT	Real Estate Services/Rent	630	107,880	(3,395)	111,275
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services				0
IAJ	ISD	IS - Computer Operations				0
IAM	ISD	IS - Telecommunication Services				0
IAV	PUR	Surplus Property & Storage Operations				0
IAY	PUR	Mail/Courier Services				0
IBP	RMG	Risk Management (all funds)	15,901	2,724,900	2,552,583	172,317
IFM	FLT	Fleet Management	25	4,242	3,056	1,186
IPD	ISD	IS - Application Development				0
Enterprise Funds						
EAA	SWM	PW - Solid Waste Management (all funds)	2,588	443,585	596,926	(153,341)
EAD	MCR	Arrowhead Regional Medical Center (all funds)	1,284	219,993	272,274	(52,281)
General Fund Operating Units						
AAA	APT	Airports (all funds)	1,386	237,516	227,285	10,231
AAA	ASR	Assessor/Recorder/County Clerk	979	167,835	6,237	161,598
AAA	AWM	Agriculture/Weights & Measures (all funds)	50	8,483		8,483
AAA	BDF	Board of Supervisors (all funds)	1,179	201,990		201,990
AAA	CBD	Clerk of the Board	378	64,848	1,048	63,800

County Counsel AAA-CCL (1st Allocation)

		Legal Services				
		Base:	Allocation:			
Fund	Dept	Actual Hours	Base x 171.3741	Credits	Total	
AAA	CCM	County Museum (all funds)	488	83,596		83,596
AAA	CCP	Regional Parks (all funds)	381	65,336		65,336
AAA	CCS	PH - California Children's Services			1,083	(1,083)
AAA	CTN	CTC - Court Judicial Benefits				0
AAA	DAT	District Attorney (all funds)	122	20,822		20,822
AAA	DCS	Child Support Services	26	4,499	4,753	(254)
AAA	DPA	Human Services Admin Claim (all funds)	22,505	3,856,835	4,156,374	(299,539)
AAA	EDF	Economic Development Agency (all funds)	238	40,770	41,663	(893)
AAA	EMC	PH - Indigent Ambulance				0
AAA	FLP	CTC - Drug Court Programs				0
AAA	GJY	CTC - Grand Jury	21	3,556		3,556
AAA	HCC	Health Administration				0
AAA	IDC	CTC - Indigent Defense				0
AAA	JPL	Capital Facilities Leases				0
AAA	LIT	Litigation				0
AAA	LNJ	Law and Justice Group (all funds)	19	3,256		3,256
AAA	LUS	Land Use Services Department (all funds)	4,929	844,575	321,053	523,522
AAA	MLH	Behavioral Health (all funds)	923	158,178	176,952	(18,774)
AAA	OCH	HR - Ctr for Emp Hlth & Wellness				0
AAA	PBD	Public Defender	56	9,597		9,597
AAA	PGD	Public Guardian - Conservator			679	(679)
AAA	PHL	Public Health	387	66,382	60,857	5,525
AAA	PRB	Probation - Admin, Corr & Det (all funds)	332	56,896		56,896
AAA	ROV	Registrar of Voters	136	23,221		23,221
AAA	SCL	County Schools	328	56,254		56,254
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	4,343	744,235	1,027,577	(283,342)
AAA	SVR	PW - Surveyor (all funds)	51	8,740	8,754	(14)
AAA	TRC	CTC - Trial Court Funding MOE				0
AAA	VAF	Veterans Affairs	52	8,826		8,826
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	889	152,257	178,919	(26,662)
AAF	OOA	Aging and Adult Services (all funds)			9,254	(9,254)
CJV	CIP	Capital Improvement Funds (all funds)	922	158,050	53,584	104,466
FPD	106	SBC Fire Protection District (all funds)	325	55,705	61,478	(5,773)
RFZ	097	Flood Control District (all zones)	1,031	176,670	205,392	(28,722)

County Counsel AAA-CCL (1st Allocation)

Legal Services

Base: Allocation:

Actual Hours Base x
171.3741

Fund	Dept		Actual Hours	Base x 171.3741	Credits	Total
RHH	498	IHSS Public Authority	30	5,056	4,184	872
RRC	903	Children & Families First Commission	137	23,435	21,011	2,424
RSC	HPS	Preschool Services	106	18,080	21,236	(3,156)
SAA	TRA	PW - Transportation (all funds)	1,792	307,094	283,406	23,688
SAC	JOB	Workforce Development (all funds)	117	20,051	24,382	(4,331)
SAP	CLB	County Library (all funds)	65	11,139	12,076	(937)
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)	316	54,086	62,211	(8,125)
All Other						
(various)	(various)	All Other	1,055	180,928	221,702	(40,774)
(various)	(various)	Self-Gov'd Special Districts (summary)	44	7,583	7,562	21
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/Cedar Glen RDA (all funds)	6	985	14	971
Totals			83,213	14,259,929	11,015,356	3,244,573

County Counsel AAA-CCL (2nd Allocation)

			Legal Services			
			Base:	Allocation:		
Fund	Dept		Actual Hours	Base x 21.7678	Total	Total Allocation
Central Support Service Units						
AAA	ANE	Architecture & Engineering			0	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector			0	81,242
AAA	CAO/FAB	County Administrative Office			0	195,872
AAA	CCL	County Counsel			0	1,344,610
AAA	FMC	Facilities Management - Custodial			0	9,568
AAA	FMG	Facilities Management - Grounds			0	1,196
AAA	FMM	Facilities Management - Maintenance			0	17,041
AAA	HRD/UNI	Human Resources			0	597,927
AAA	ISD	IS - Geographical Information System			0	124,075
AAA	PUR	Purchasing			0	87,247
AAA	RPR/RNT	Real Estate Services/Rent			0	111,275
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services			0	0
IAJ	ISD	IS - Computer Operations			0	0
IAM	ISD	IS - Telecommunication Services			0	0
IAV	PUR	Surplus Property & Storage Operations			0	0
IAY	PUR	Mail/Courier Services			0	0
IBP	RMG	Risk Management (all funds)	15,901	346,115	346,115	518,432
IFM	FLT	Fleet Management	25	539	539	1,724
IPD	ISD	IS - Application Development			0	0
Enterprise Funds						
EAA	SWM	PW - Solid Waste Management (all funds)	2,588	56,344	56,344	(96,997)
EAD	MCR	Arrowhead Regional Medical Center (all funds)	1,284	27,943	27,943	(24,338)
General Fund Operating Units						
AAA	APT	Airports (all funds)	1,386	30,169	30,169	40,400
AAA	ASR	Assessor/Recorder/County Clerk	979	21,318	21,318	182,917
AAA	AWM	Agriculture/Weights & Measures (all funds)	50	1,078	1,078	9,561
AAA	BDF	Board of Supervisors (all funds)	1,179	25,657	25,657	227,647
AAA	CBD	Clerk of the Board	378	8,237	8,237	72,037

County Counsel AAA-CCL (2nd Allocation)

Legal Services

Base: Allocation:

Actual Base x
Hours 21.7678

Fund	Dept		Actual Hours	Base x 21.7678	Total	Total Allocation
AAA	CCM	County Museum (all funds)	488	10,618	10,618	94,215
AAA	CCP	Regional Parks (all funds)	381	8,299	8,299	73,635
AAA	CCS	PH - California Children's Services			0	(1,083)
AAA	CTN	CTC - Court Judicial Benefits			0	0
AAA	DAT	District Attorney (all funds)	122	2,645	2,645	23,467
AAA	DCS	Child Support Services	26	571	571	317
AAA	DPA	Human Services Admin Claim (all funds)	22,505	489,893	489,893	190,353
AAA	EDF	Economic Development Agency (all funds)	238	5,179	5,179	4,285
AAA	EMC	PH - Indigent Ambulance			0	0
AAA	FLP	CTC - Drug Court Programs			0	0
AAA	GJY	CTC - Grand Jury	21	452	452	4,008
AAA	HCC	Health Administration			0	0
AAA	IDC	CTC - Indigent Defense			0	0
AAA	JPL	Capital Facilities Leases			0	0
AAA	LIT	Litigation			0	0
AAA	LNJ	Law and Justice Group (all funds)	19	414	414	3,670
AAA	LUS	Land Use Services Department (all funds)	4,929	107,277	107,277	630,799
AAA	MLH	Behavioral Health (all funds)	923	20,092	20,092	1,318
AAA	OCH	HR - Ctr for Emp Hlth & Wellness			0	0
AAA	PBD	Public Defender	56	1,219	1,219	10,816
AAA	PGD	Public Guardian - Conservator			0	(679)
AAA	PHL	Public Health	387	8,432	8,432	13,957
AAA	PRB	Probation - Admin, Corr & Det (all funds)	332	7,227	7,227	64,123
AAA	ROV	Registrar of Voters	136	2,950	2,950	26,171
AAA	SCL	County Schools	328	7,145	7,145	63,399
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	4,343	94,532	94,532	(188,810)
AAA	SVR	PW - Surveyor (all funds)	51	1,110	1,110	1,096
AAA	TRC	CTC - Trial Court Funding MOE			0	0
AAA	VAF	Veterans Affairs	52	1,121	1,121	9,947
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	889	19,340	19,340	(7,322)
AAF	OOA	Aging and Adult Services (all funds)			0	(9,254)
CJV	CIP	Capital Improvement Funds (all funds)	922	20,075	20,075	124,541
FPD	106	SBC Fire Protection District (all funds)	325	7,076	7,076	1,303
RFZ	097	Flood Control District (all zones)	1,031	22,440	22,440	(6,282)

County Counsel AAA-CCL (2nd Allocation)

		Legal Services				
		Base: Allocation:				
Fund	Dept	Actual Hours	Base x 21.7678	Total	Total Allocation	
RHH	498	IHSS Public Authority	30	642	642	1,514
RRC	903	Children & Families First Commission	137	2,977	2,977	5,401
RSC	HPS	Preschool Services	106	2,297	2,297	(860)
SAA	TRA	PW - Transportation (all funds)	1,792	39,007	39,007	62,695
SAC	JOB	Workforce Development (all funds)	117	2,547	2,547	(1,784)
SAP	CLB	County Library (all funds)	65	1,415	1,415	478
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)	316	6,870	6,870	(1,255)
All Other						
(various)	(various)	All Other	1,055	22,981	22,981	(17,792)
(various)	(various)	Self-Gov'd Special Districts (summary)	44	963	963	985
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/Cedar Glen RDA (all funds)	6	125	125	1,097
Totals			65,942	1,435,329	1,435,329	4,679,902



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	4,483,074
Computer Software Depreciation & Equipment Use	5	42,408
Space Use	7	18,647
Utilities	8	43,069
TOTAL ALLOCABLE		4,587,198
NET ALLOCABLE		4,587,198

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0232	Less: Unallocated Costs	Less: Program Reimbursement
Custodial Services	4,483,074	4,587,198	0	0
TOTALS	4,483,074	4,587,198	0	0

Facilities Management - Custodial

2nd Allocation

Fund	Dept	Description	Amount
AAA	ANE	Architecture & Engineering	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	23,486
AAA	CAO/FAB	County Administrative Office	10,252
AAA	CCL	County Counsel	9,568
AAA	FMC	Facilities Management - Custodial	23,604
AAA	FMG	Facilities Management - Grounds	5,003
AAA	FMM	Facilities Management - Maintenance	43,859
AAA	HRD/UNI	Human Resources	19,479
AAA	ISD	IS - Geographical Information System	3,078
AAA	PUR	Purchasing	3,564
AAA	RPR/RNT	Real Estate Services/Rent	0
TOTAL ALLOCABLE			141,893

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.0317	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
4,587,198	141,893	141,893	Job Costs
4,587,198	141,893	141,893	

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

Fund	Dept		Custodial Services		Credits	Total
			Base:	Allocation:		
			Job Costs	Base x 1.0245		
Central Support Service Units						
AAA	ANE	Architecture & Engineering	8,706	8,919	9,063	(144)
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	139,689	143,107	140,888	2,219
AAA	CAO/FAB	County Administrative Office	61,660	63,169	62,553	616
AAA	CCL	County Counsel	59,021	60,465	59,360	1,105
AAA	FMC	Facilities Management - Custodial	23,040	23,604		23,604
AAA	FMG	Facilities Management - Grounds	2,880	2,951		2,951
AAA	FMM	Facilities Management - Maintenance	41,041	42,045		42,045
AAA	HRD/UNI	Human Resources	64,703	66,286	64,188	2,098
AAA	ISD	IS - Geographical Information System	2,641	2,705	20	2,685
AAA	PUR	Purchasing	10,964	11,232	10,964	268
AAA	RPR/RNT	Real Estate Services/Rent	125,564	128,636	125,564	3,072
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	14,241	14,589	14,241	348
IAJ	ISD	IS - Computer Operations	124,722	127,775	121,623	6,152
IAM	ISD	IS - Telecommunication Services	51,120	52,370	54,372	(2,002)
IAV	PUR	Surplus Property & Storage Operations				0
IAY	PUR	Mail/Courier Services	9,445	9,676	9,445	231
IBP	RMG	Risk Management (all funds)	29,896	30,628	66,997	(36,369)
IFM	FLT	Fleet Management	10,250	10,501	10,577	(76)
IPD	ISD	IS - Application Development			2,221	(2,221)
Enterprise Funds						
EAA	SWM	PW - Solid Waste Management (all funds)	73,233	75,024	71,844	3,180
EAD	MCR	Arrowhead Regional Medical Center (all funds)	886	908	822	86
General Fund Operating Units						
AAA	APT	Airports (all funds)	1,374	1,407	1,374	33
AAA	ASR	Assessor/Recorder/County Clerk	198,566	203,425	199,195	4,230
AAA	AWM	Agriculture/Weights & Measures (all funds)	38,246	39,182	38,385	797
AAA	BDF	Board of Supervisors (all funds)	37,253	38,165	40,451	(2,286)
AAA	CBD	Clerk of the Board	12,456	12,761	13,838	(1,077)

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

Custodial Services

Base: Allocation:

Job Costs Base x
1.0245

Fund	Dept				Credits	Total
AAA	CCM	County Museum (all funds)	147,391	150,998	149,576	1,422
AAA	CCP	Regional Parks (all funds)	9,214	9,439	9,298	141
AAA	CCS	PH - California Children's Services				0
AAA	CTN	CTC - Court Judicial Benefits				0
AAA	DAT	District Attorney (all funds)	270,668	277,291	270,491	6,800
AAA	DCS	Child Support Services	174,277	178,541	174,277	4,264
AAA	DPA	Human Services Admin Claim (all funds)	164,422	168,446	163,715	4,731
AAA	EDF	Economic Development Agency (all funds)	19,352	19,826	18,265	1,561
AAA	EMC	PH - Indigent Ambulance				0
AAA	FLP	CTC - Drug Court Programs				0
AAA	GJY	CTC - Grand Jury				0
AAA	HCC	Health Administration				0
AAA	IDC	CTC - Indigent Defense				0
AAA	JPL	Capital Facilities Leases				0
AAA	LIT	Litigation				0
AAA	LNJ	Law and Justice Group (all funds)				0
AAA	LUS	Land Use Services Department (all funds)	73,017	74,805	72,973	1,832
AAA	MLH	Behavioral Health (all funds)	180,527	184,945	179,126	5,819
AAA	OCH	HR - Ctr for Emp Hlth & Wellness				0
AAA	PBD	Public Defender	151,594	155,303	150,800	4,503
AAA	PGD	Public Guardian - Conservator	14,816	15,178	14,742	436
AAA	PHL	Public Health	197,523	202,356	196,633	5,723
AAA	PRB	Probation - Admin, Corr & Det (all funds)	607,151	622,007	604,426	17,581
AAA	ROV	Registrar of Voters	35,563	36,433	34,924	1,509
AAA	SCL	County Schools				0
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	674,827	691,339	669,177	22,162
AAA	SVR	PW - Surveyor (all funds)	14,487	14,841	14,487	354
AAA	TRC	CTC - Trial Court Funding MOE				0
AAA	VAF	Veterans Affairs	17,234	17,656	17,234	422
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	39,323	40,285	39,324	961
AAF	OOA	Aging and Adult Services (all funds)				0
CJV	CIP	Capital Improvement Funds (all funds)	6,238	6,390	6,110	280
FPD	106	SBC Fire Protection District (all funds)	89,572	91,763	90,900	863
RFZ	097	Flood Control District (all zones)	53,407	54,714	56,942	(2,228)

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

Custodial Services

Base: Allocation:

Job Costs Base x
1.0245

Fund	Dept		Job Costs	Base x 1.0245	Credits	Total
RHH	498	IHSS Public Authority				0
RRC	903	Children & Families First Commission				0
RSC	HPS	Preschool Services				0
SAA	TRA	PW - Transportation (all funds)	54,005	55,326	54,005	1,321
SAC	JOB	Workforce Development (all funds)				0
SAP	CLB	County Library (all funds)	9,433	9,664	11,894	(2,230)
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
All Other						
(various)	(various)	All Other	331,996	340,120	197,312	142,808
(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/Cedar Glen RDA (all funds)				0
Totals			4,477,634	4,587,198	4,314,616	272,582

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

			Custodial Services			
			Base:	Allocation:		
Fund	Dept		Job Costs	Base x 0.0360	Total	Total Allocation
Central Support Service Units						
AAA	ANE	Architecture & Engineering			0	(144)
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector			0	2,219
AAA	CAO/FAB	County Administrative Office			0	616
AAA	CCL	County Counsel			0	1,105
AAA	FMC	Facilities Management - Custodial			0	23,604
AAA	FMG	Facilities Management - Grounds			0	2,951
AAA	FMM	Facilities Management - Maintenance			0	42,045
AAA	HRD/UNI	Human Resources			0	2,098
AAA	ISD	IS - Geographical Information System			0	2,685
AAA	PUR	Purchasing			0	268
AAA	RPR/RNT	Real Estate Services/Rent			0	3,072
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	14,241	513	513	861
IAJ	ISD	IS - Computer Operations	124,722	4,494	4,494	10,646
IAM	ISD	IS - Telecommunication Services	51,120	1,842	1,842	(159)
IAV	PUR	Surplus Property & Storage Operations			0	0
IAY	PUR	Mail/Courier Services	9,445	340	340	571
IBP	RMG	Risk Management (all funds)	29,896	1,077	1,077	(35,292)
IFM	FLT	Fleet Management	10,250	369	369	293
IPD	ISD	IS - Application Development			0	(2,221)
Enterprise Funds						
EAA	SWM	PW - Solid Waste Management (all funds)	73,233	2,639	2,639	5,819
EAD	MCR	Arrowhead Regional Medical Center (all funds)	886	32	32	118
General Fund Operating Units						
AAA	APT	Airports (all funds)	1,374	49	49	83
AAA	ASR	Assessor/Recorder/County Clerk	198,566	7,155	7,155	11,385
AAA	AWM	Agriculture/Weights & Measures (all funds)	38,246	1,378	1,378	2,175
AAA	BDF	Board of Supervisors (all funds)	37,253	1,342	1,342	(944)
AAA	CBD	Clerk of the Board	12,456	449	449	(628)

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

		Custodial Services				
		Base: Allocation:				
Fund	Dept	Job Costs	Base x 0.0360	Total	Total Allocation	
AAA	CCM	County Museum (all funds)	147,391	5,311	5,311	6,733
AAA	CCP	Regional Parks (all funds)	9,214	332	332	473
AAA	CCS	PH - California Children's Services			0	0
AAA	CTN	CTC - Court Judicial Benefits			0	0
AAA	DAT	District Attorney (all funds)	270,668	9,753	9,753	16,554
AAA	DCS	Child Support Services	174,277	6,280	6,280	10,544
AAA	DPA	Human Services Admin Claim (all funds)	164,422	5,925	5,925	10,656
AAA	EDF	Economic Development Agency (all funds)	19,352	697	697	2,259
AAA	EMC	PH - Indigent Ambulance			0	0
AAA	FLP	CTC - Drug Court Programs			0	0
AAA	GJY	CTC - Grand Jury			0	0
AAA	HCC	Health Administration			0	0
AAA	IDC	CTC - Indigent Defense			0	0
AAA	JPL	Capital Facilities Leases			0	0
AAA	LIT	Litigation			0	0
AAA	LNJ	Law and Justice Group (all funds)			0	0
AAA	LUS	Land Use Services Department (all funds)	73,017	2,631	2,631	4,463
AAA	MLH	Behavioral Health (all funds)	180,527	6,505	6,505	12,324
AAA	OCH	HR - Ctr for Emp Hlth & Wellness			0	0
AAA	PBD	Public Defender	151,594	5,463	5,463	9,966
AAA	PGD	Public Guardian - Conservator	14,816	534	534	970
AAA	PHL	Public Health	197,523	7,118	7,118	12,841
AAA	PRB	Probation - Admin, Corr & Det (all funds)	607,151	21,878	21,878	39,459
AAA	ROV	Registrar of Voters	35,563	1,281	1,281	2,791
AAA	SCL	County Schools			0	0
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	674,827	24,317	24,317	46,479
AAA	SVR	PW - Surveyor (all funds)	14,487	522	522	876
AAA	TRC	CTC - Trial Court Funding MOE			0	0
AAA	VAF	Veterans Affairs	17,234	621	621	1,043
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	39,323	1,417	1,417	2,378
AAF	OOA	Aging and Adult Services (all funds)			0	0
CJV	CIP	Capital Improvement Funds (all funds)	6,238	225	225	505
FPD	106	SBC Fire Protection District (all funds)	89,572	3,228	3,228	4,090
RFZ	097	Flood Control District (all zones)	53,407	1,924	1,924	(304)

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

Custodial Services

Base: Allocation:

Job Costs Base x
0.0360

Fund	Dept		Job Costs	Base x 0.0360	Total	Total Allocation
RHH	498	IHSS Public Authority			0	0
RRC	903	Children & Families First Commission			0	0
RSC	HPS	Preschool Services			0	0
SAA	TRA	PW - Transportation (all funds)	54,005	1,946	1,946	3,267
SAC	JOB	Workforce Development (all funds)			0	0
SAP	CLB	County Library (all funds)	9,433	340	340	(1,891)
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
All Other						
(various)	(various)	All Other	331,996	11,963	11,963	154,771
(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/Cedar Glen RDA (all funds)			0	0
Totals			3,937,725	141,893	141,893	414,475



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	1,418,143
Computer Software Depreciation & Equipment Use	5	7,295
Space Use	7	2,331
Utilities	8	5,384
TOTAL ALLOCABLE		1,433,153
NET ALLOCABLE		1,433,153

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0106	Less: Unallocated Costs	Less: Program Reimbursement
Grounds Services	1,418,143	1,433,153	0	0
TOTALS	1,418,143	1,433,153	0	0

Facilities Management - Grounds

2nd Allocation

Fund	Dept	Description	Amount
AAA	ANE	Architecture & Engineering	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	4,705
AAA	CAO/FAB	County Administrative Office	1,248
AAA	CCL	County Counsel	1,196
AAA	FMC	Facilities Management - Custodial	2,951
AAA	FMG	Facilities Management - Grounds	625
AAA	FMM	Facilities Management - Maintenance	5,482
AAA	HRD/UNI	Human Resources	2,401
AAA	ISD	IS - Geographical Information System	(73)
AAA	PUR	Purchasing	10,289
AAA	RPR/RNT	Real Estate Services/Rent	0
TOTAL ALLOCABLE			28,824

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.0203	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
1,433,153	28,824	28,824	Job Costs
1,433,153	28,824	28,824	

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

		Grounds Services			
		Base:	Allocation:		
Fund	Dept	Job Costs	Base x 0.9738	Credits	Total
Central Support Service Units					
AAA	ANE	Architecture & Engineering	1,747	1,701	1,747 (46)
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	28,187	27,448	28,187 (739)
AAA	CAO/FAB	County Administrative Office	10,863	10,578	10,863 (285)
AAA	CCL	County Counsel	11,585	11,281	11,585 (304)
AAA	FMC	Facilities Management - Custodial	5,137	5,003	5,003
AAA	FMG	Facilities Management - Grounds	642	625	625
AAA	FMM	Facilities Management - Maintenance	9,151	8,911	8,911
AAA	HRD/UNI	Human Resources	12,238	11,917	12,238 (321)
AAA	ISD	IS - Geographical Information System	1,364	1,328	515 813
AAA	PUR	Purchasing	2,324	2,263	2,324 (61)
AAA	RPR/RNT	Real Estate Services/Rent	81,363	79,229	85,798 (6,569)
Operating Units					
Internal Service Funds					
IAG	PUR	Printing Services	4,132	4,024	4,132 (108)
IAJ	ISD	IS - Computer Operations	28,084	27,348	28,136 (788)
IAM	ISD	IS - Telecommunication Services	10,980	10,693	11,632 (939)
IAV	PUR	Surplus Property & Storage Operations	8,099	7,886	8,099 (213)
IAY	PUR	Mail/Courier Services	2,087	2,032	2,087 (55)
IBP	RMG	Risk Management (all funds)	6,095	5,935	6,095 (160)
IFM	FLT	Fleet Management	19,063	18,563	19,181 (618)
IPD	ISD	IS - Application Development			449 (449)
Enterprise Funds					
EAA	SWM	PW - Solid Waste Management (all funds)	26,882	26,177	24,144 2,033
EAD	MCR	Arrowhead Regional Medical Center (all funds)	431,170	419,860	431,170 (11,310)
General Fund Operating Units					
AAA	APT	Airports (all funds)	304	296	304 (8)
AAA	ASR	Assessor/Recorder/County Clerk	35,961	35,018	35,961 (943)
AAA	AWM	Agriculture/Weights & Measures (all funds)	6,907	6,726	6,907 (181)
AAA	BDF	Board of Supervisors (all funds)	5,792	5,640	5,792 (152)
AAA	CBD	Clerk of the Board	2,291	2,230	2,291 (61)

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

		Grounds Services			
		Base: Allocation:			
Fund	Dept	Job Costs	Base x 0.9738	Credits	Total
AAA	CCM	County Museum (all funds)	42,608	41,490	42,608 (1,118)
AAA	CCP	Regional Parks (all funds)	2,032	1,979	2,032 (53)
AAA	CCS	PH - California Children's Services			0
AAA	CTN	CTC - Court Judicial Benefits			0
AAA	DAT	District Attorney (all funds)	51,212	49,869	51,212 (1,343)
AAA	DCS	Child Support Services			0
AAA	DPA	Human Services Admin Claim (all funds)	8,735	8,506	9,070 (564)
AAA	EDF	Economic Development Agency (all funds)	3,619	3,524	4,707 (1,183)
AAA	EMC	PH - Indigent Ambulance			0
AAA	FLP	CTC - Drug Court Programs			0
AAA	GJY	CTC - Grand Jury	878	855	878 (23)
AAA	HCC	Health Administration			0
AAA	IDC	CTC - Indigent Defense			0
AAA	JPL	Capital Facilities Leases			0
AAA	LIT	Litigation			0
AAA	LNJ	Law and Justice Group (all funds)			0
AAA	LUS	Land Use Services Department (all funds)	14,605	14,222	14,605 (383)
AAA	MLH	Behavioral Health (all funds)	26,235	25,547	26,235 (688)
AAA	OCH	HR - Ctr for Emp Hlth & Wellness			0
AAA	PBD	Public Defender	32,110	31,267	32,110 (843)
AAA	PGD	Public Guardian - Conservator	6,839	6,660	6,839 (179)
AAA	PHL	Public Health	35,266	34,341	35,266 (925)
AAA	PRB	Probation - Admin, Corr & Det (all funds)	181,603	176,840	181,603 (4,763)
AAA	ROV	Registrar of Voters	14,074	13,705	14,074 (369)
AAA	SCL	County Schools			0
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	134,485	130,957	134,485 (3,528)
AAA	SVR	PW - Surveyor (all funds)	3,074	2,993	3,074 (81)
AAA	TRC	CTC - Trial Court Funding MOE			0
AAA	VAF	Veterans Affairs	3,256	3,171	3,256 (85)
Other Operating Units					
(various)	(various)	Brd-Gov'd Special Districts (summary)	3,276	3,190	3,276 (86)
AAF	OOA	Aging and Adult Services (all funds)			0
CJV	CIP	Capital Improvement Funds (all funds)	3,250	3,165	3,250 (85)
FPD	106	SBC Fire Protection District (all funds)	11,937	11,623	11,937 (314)
RFZ	097	Flood Control District (all zones)	11,048	10,758	10,788 (30)

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

		Grounds Services			
		Base: Allocation:			
Fund	Dept	Job Costs	Base x 0.9738	Credits	Total
RHH	498	IHSS Public Authority			0
RRC	903	Children & Families First Commission			0
RSC	HPS	1,997	1,944	1,997	(53)
SAA	TRA	18,560	18,073	18,560	(487)
SAC	JOB	Workforce Development (all funds)			0
SAP	CLB	3,201	3,117	3,269	(152)
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
All Other					
(various)	(various)	105,410	102,645	100,974	1,671
(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/Cedar Glen RDA (all funds)			0
Totals		1,471,758	1,433,153	1,455,742	(22,589)

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

		Grounds Services			
		Base:	Allocation:		
Fund	Dept	Job Costs	Base x 0.0221	Total	Total Allocation
Central Support Service Units					
AAA	ANE	Architecture & Engineering		0	(46)
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector		0	(739)
AAA	CAO/FAB	County Administrative Office		0	(285)
AAA	CCL	County Counsel		0	(304)
AAA	FMC	Facilities Management - Custodial		0	5,003
AAA	FMG	Facilities Management - Grounds		0	625
AAA	FMM	Facilities Management - Maintenance		0	8,911
AAA	HRD/UNI	Human Resources		0	(321)
AAA	ISD	IS - Geographical Information System		0	813
AAA	PUR	Purchasing		0	(61)
AAA	RPR/RNT	Real Estate Services/Rent		0	(6,569)
Operating Units					
Internal Service Funds					
IAG	PUR	Printing Services	4,132	91	91 (17)
IAJ	ISD	IS - Computer Operations	28,084	619	619 (169)
IAM	ISD	IS - Telecommunication Services	10,980	242	242 (697)
IAV	PUR	Surplus Property & Storage Operations	8,099	179	179 (34)
IAY	PUR	Mail/Courier Services	2,087	46	46 (9)
IBP	RMG	Risk Management (all funds)	6,095	134	134 (25)
IFM	FLT	Fleet Management	19,063	420	420 (198)
IPD	ISD	IS - Application Development		0	(449)
Enterprise Funds					
EAA	SWM	PW - Solid Waste Management (all funds)	26,882	593	593 2,626
EAD	MCR	Arrowhead Regional Medical Center (all funds)	431,170	9,508	9,508 (1,802)
General Fund Operating Units					
AAA	APT	Airports (all funds)	304	7	7 (1)
AAA	ASR	Assessor/Recorder/County Clerk	35,961	793	793 (150)
AAA	AWM	Agriculture/Weights & Measures (all funds)	6,907	152	152 (28)
AAA	BDF	Board of Supervisors (all funds)	5,792	128	128 (25)
AAA	CBD	Clerk of the Board	2,291	51	51 (10)

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

		Grounds Services				
		Base: Allocation:				
Fund	Dept	Job Costs	Base x 0.0221	Total	Total Allocation	
AAA	CCM	County Museum (all funds)	42,608	940	940	(178)
AAA	CCP	Regional Parks (all funds)	2,032	45	45	(8)
AAA	CCS	PH - California Children's Services			0	0
AAA	CTN	CTC - Court Judicial Benefits			0	0
AAA	DAT	District Attorney (all funds)	51,212	1,129	1,129	(214)
AAA	DCS	Child Support Services			0	0
AAA	DPA	Human Services Admin Claim (all funds)	8,735	193	193	(372)
AAA	EDF	Economic Development Agency (all funds)	3,619	80	80	(1,103)
AAA	EMC	PH - Indigent Ambulance			0	0
AAA	FLP	CTC - Drug Court Programs			0	0
AAA	GJY	CTC - Grand Jury	878	19	19	(3)
AAA	HCC	Health Administration			0	0
AAA	IDC	CTC - Indigent Defense			0	0
AAA	JPL	Capital Facilities Leases			0	0
AAA	LIT	Litigation			0	0
AAA	LNJ	Law and Justice Group (all funds)			0	0
AAA	LUS	Land Use Services Department (all funds)	14,605	322	322	(61)
AAA	MLH	Behavioral Health (all funds)	26,235	579	579	(110)
AAA	OCH	HR - Ctr for Emp Hlth & Wellness			0	0
AAA	PBD	Public Defender	32,110	708	708	(134)
AAA	PGD	Public Guardian - Conservator	6,839	151	151	(28)
AAA	PHL	Public Health	35,266	778	778	(147)
AAA	PRB	Probation - Admin, Corr & Det (all funds)	181,603	4,005	4,005	(758)
AAA	ROV	Registrar of Voters	14,074	310	310	(59)
AAA	SCL	County Schools			0	0
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	134,485	2,966	2,966	(562)
AAA	SVR	PW - Surveyor (all funds)	3,074	68	68	(13)
AAA	TRC	CTC - Trial Court Funding MOE			0	0
AAA	VAF	Veterans Affairs	3,256	72	72	(13)
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	3,276	72	72	(14)
AAF	OOA	Aging and Adult Services (all funds)			0	0
CJV	CIP	Capital Improvement Funds (all funds)	3,250	72	72	(14)
FPD	106	SBC Fire Protection District (all funds)	11,937	263	263	(50)
RFZ	097	Flood Control District (all zones)	11,048	244	244	213

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

		Grounds Services				
		Base: Allocation:				
Fund	Dept	Job Costs	Base x 0.0221	Total	Total Allocation	
RHH	498	IHSS Public Authority		0	0	
RRC	903	Children & Families First Commission		0	0	
RSC	HPS	Preschool Services	1,997	44	(9)	
SAA	TRA	PW - Transportation (all funds)	18,560	409	(78)	
SAC	JOB	Workforce Development (all funds)		0	0	
SAP	CLB	County Library (all funds)	3,201	71	(81)	
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	
All Other						
(various)	(various)	All Other	105,410	2,324	3,995	
(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/Cedar Glen RDA (all funds)		0	0	
Totals			1,307,157	28,824	6,236	



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	9,631,163
Computer Software Depreciation & Equipment Use	5	82,642
Space Use	7	33,214
Utilities	8	76,717
TOTAL ALLOCABLE		9,823,737
REVENUE		
Miscellaneous Revenue		722
		722
NET ALLOCABLE		9,823,015

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0199	Less: Unallocated Costs	Less: Program Reimbursement
Maintenance Services	9,631,163	9,823,015	0	2,293
TOTALS	9,631,163	9,823,015	0	2,293

Facilities Management - Maintenance

2nd Allocation

Fund	Dept	Description	Amount
AAA	ANE	Architecture & Engineering	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	40,367
AAA	CAO/FAB	County Administrative Office	17,202
AAA	CCL	County Counsel	17,041
AAA	FMC	Facilities Management - Custodial	42,045
AAA	FMG	Facilities Management - Grounds	8,911
AAA	FMM	Facilities Management - Maintenance	78,125
AAA	HRD/UNI	Human Resources	39,328
AAA	ISD	IS - Geographical Information System	(1,154)
AAA	PUR	Purchasing	11,002
AAA	RPR/RNT	Real Estate Services/Rent	0
TOTAL ALLOCABLE			252,866

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.0263	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
9,820,722	252,866	252,866	Job Costs
9,820,722	252,866	252,866	

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

Fund	Dept		Maintenance Services		Credits	Total
			Base: Job Costs	Allocation: Base x 0.9660		
Central Support Service Units						
AAA	ANE	Architecture & Engineering	13,391	12,936	13,157	(221)
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	217,351	209,958	216,152	(6,194)
AAA	CAO/FAB	County Administrative Office	96,532	93,249	95,639	(2,390)
AAA	CCL	County Counsel	89,305	86,267	88,965	(2,698)
AAA	FMC	Facilities Management - Custodial	45,404	43,859		43,859
AAA	FMG	Facilities Management - Grounds	5,675	5,482		5,482
AAA	FMM	Facilities Management - Maintenance	80,875	78,125		78,125
AAA	HRD/UNI	Human Resources	101,952	98,485	102,468	(3,983)
AAA	ISD	IS - Geographical Information System	6,528	6,306	3,745	2,561
AAA	PUR	Purchasing	26,525	25,623	26,443	(820)
AAA	RPR/RNT	Real Estate Services/Rent	564,428	545,230	596,212	(50,982)
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	23,096	22,311	23,096	(785)
IAJ	ISD	IS - Computer Operations	236,976	228,915	239,877	(10,962)
IAM	ISD	IS - Telecommunication Services	190,246	183,775	186,340	(2,565)
IAV	PUR	Surplus Property & Storage Operations	22,044	21,294	22,044	(750)
IAY	PUR	Mail/Courier Services	13,159	12,712	13,159	(447)
IBP	RMG	Risk Management (all funds)	49,167	47,494	159,399	(111,905)
IFM	FLT	Fleet Management	70,334	67,941	69,707	(1,766)
IPD	ISD	IS - Application Development			3,581	(3,581)
Enterprise Funds						
EAA	SWM	PW - Solid Waste Management (all funds)	91,638	88,522	95,765	(7,243)
EAD	MCR	Arrowhead Regional Medical Center (all funds)	185	179	249	(70)
General Fund Operating Units						
AAA	APT	Airports (all funds)	1,997	1,929	1,997	(68)
AAA	ASR	Assessor/Recorder/County Clerk	282,803	273,184	282,298	(9,114)
AAA	AWM	Agriculture/Weights & Measures (all funds)	52,316	50,536	52,300	(1,764)
AAA	BDF	Board of Supervisors (all funds)	67,193	64,908	63,994	914
AAA	CBD	Clerk of the Board	20,425	19,730	19,044	686

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

		Maintenance Services				
Fund	Dept		Base:	Allocation:	Credits	Total
			Job Costs	Base x 0.9660		
AAA	CCM	County Museum (all funds)	254,583	245,924	252,399	(6,475)
AAA	CCP	Regional Parks (all funds)	12,921	12,482	12,837	(355)
AAA	CCS	PH - California Children's Services				0
AAA	CTN	CTC - Court Judicial Benefits				0
AAA	DAT	District Attorney (all funds)	378,954	366,065	379,130	(13,065)
AAA	DCS	Child Support Services				0
AAA	DPA	Human Services Admin Claim (all funds)	65,029	62,817	65,402	(2,585)
AAA	EDF	Economic Development Agency (all funds)	42,961	41,501	42,962	(1,461)
AAA	EMC	PH - Indigent Ambulance				0
AAA	FLP	CTC - Drug Court Programs				0
AAA	GJY	CTC - Grand Jury	6,489	6,268	6,489	(221)
AAA	HCC	Health Administration				0
AAA	IDC	CTC - Indigent Defense				0
AAA	JPL	Capital Facilities Leases				0
AAA	LIT	Litigation				0
AAA	LNJ	Law and Justice Group (all funds)				0
AAA	LUS	Land Use Services Department (all funds)	134,188	129,624	134,233	(4,609)
AAA	MLH	Behavioral Health (all funds)	225,166	217,508	226,566	(9,058)
AAA	OCH	HR - Ctr for Emp Hlth & Wellness				0
AAA	PBD	Public Defender	253,911	245,275	254,705	(9,430)
AAA	PGD	Public Guardian - Conservator	34,306	33,139	34,380	(1,241)
AAA	PHL	Public Health	273,057	263,769	273,946	(10,177)
AAA	PRB	Probation - Admin, Corr & Det (all funds)	1,613,564	1,558,683	1,616,084	(57,401)
AAA	ROV	Registrar of Voters	70,145	67,759	70,784	(3,025)
AAA	SCL	County Schools	2,617	2,528	2,617	(89)
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	2,664,772	2,574,137	2,670,414	(96,277)
AAA	SVR	PW - Surveyor (all funds)	21,176	20,455	21,176	(721)
AAA	TRC	CTC - Trial Court Funding MOE				0
AAA	VAF	Veterans Affairs	32,286	31,188	32,286	(1,098)
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	31,444	30,374	31,444	(1,070)
AAF	OOA	Aging and Adult Services (all funds)				0
CJV	CIP	Capital Improvement Funds (all funds)	102,127	98,653	93,035	5,618
FPD	106	SBC Fire Protection District (all funds)	130,401	125,965	129,072	(3,107)
RFZ	097	Flood Control District (all zones)	109,093	105,382	105,819	(437)

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

Maintenance Services

Base: Allocation:
Job Costs Base x
0.9660

Fund	Dept		Job Costs	Base x 0.9660	Credits	Total
RHH	498	IHSS Public Authority				0
RRC	903	Children & Families First Commission				0
RSC	HPS	Preschool Services	87,547	84,570	87,547	(2,977)
SAA	TRA	PW - Transportation (all funds)	145,561	140,610	154,005	(13,395)
SAC	JOB	Workforce Development (all funds)	9,910	9,573	10,940	(1,367)
SAP	CLB	County Library (all funds)	292,708	282,753	290,179	(7,426)
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
All Other						
(various)	(various)	All Other	802,050	774,770	770,266	4,504
(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/Cedar Glen RDA (all funds)				0
Totals			10,166,511	9,820,722	10,144,348	(323,626)

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

Maintenance Services

Base: Allocation:
Job Costs Base x
0.0284

Fund	Dept			Total	Total Allocation
Central Support Service Units					
AAA	ANE			0	(221)
AAA	ATX			0	(6,194)
AAA	CAO/FAB			0	(2,390)
AAA	CCL			0	(2,698)
AAA	FMC			0	43,859
AAA	FMG			0	5,482
AAA	FMM			0	78,125
AAA	HRD/UNI			0	(3,983)
AAA	ISD			0	2,561
AAA	PUR			0	(820)
AAA	RPR/RNT			0	(50,982)
Operating Units					
Internal Service Funds					
IAG	PUR	Printing Services	23,096	655	655 (131)
IAJ	ISD	IS - Computer Operations	236,976	6,719	6,719 (4,243)
IAM	ISD	IS - Telecommunication Services	190,246	5,394	5,394 2,829
IAV	PUR	Surplus Property & Storage Operations	22,044	625	625 (125)
IAY	PUR	Mail/Courier Services	13,159	373	373 (74)
IBP	RMG	Risk Management (all funds)	49,167	1,394	1,394 (110,511)
IFM	FLT	Fleet Management	70,334	1,994	1,994 229
IPD	ISD	IS - Application Development		0	(3,581)
Enterprise Funds					
EAA	SWM	PW - Solid Waste Management (all funds)	91,638	2,598	2,598 (4,645)
EAD	MCR	Arrowhead Regional Medical Center (all funds)	185	5	5 (65)
General Fund Operating Units					
AAA	APT	Airports (all funds)	1,997	57	57 (11)
AAA	ASR	Assessor/Recorder/County Clerk	282,803	8,018	8,018 (1,096)
AAA	AWM	Agriculture/Weights & Measures (all funds)	52,316	1,483	1,483 (280)
AAA	BDF	Board of Supervisors (all funds)	67,193	1,905	1,905 2,819
AAA	CBD	Clerk of the Board	20,425	579	579 1,266

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

		Maintenance Services				
Fund	Dept		Base:	Allocation:	Total	Total Allocation
			Job Costs	Base x 0.0284		
AAA	CCM	County Museum (all funds)	254,583	7,218	7,218	743
AAA	CCP	Regional Parks (all funds)	12,921	366	366	11
AAA	CCS	PH - California Children's Services			0	0
AAA	CTN	CTC - Court Judicial Benefits			0	0
AAA	DAT	District Attorney (all funds)	378,954	10,744	10,744	(2,321)
AAA	DCS	Child Support Services			0	0
AAA	DPA	Human Services Admin Claim (all funds)	65,029	1,844	1,844	(741)
AAA	EDF	Economic Development Agency (all funds)	42,961	1,218	1,218	(243)
AAA	EMC	PH - Indigent Ambulance			0	0
AAA	FLP	CTC - Drug Court Programs			0	0
AAA	GJY	CTC - Grand Jury	6,489	184	184	(37)
AAA	HCC	Health Administration			0	0
AAA	IDC	CTC - Indigent Defense			0	0
AAA	JPL	Capital Facilities Leases			0	0
AAA	LIT	Litigation			0	0
AAA	LNJ	Law and Justice Group (all funds)			0	0
AAA	LUS	Land Use Services Department (all funds)	134,188	3,805	3,805	(805)
AAA	MLH	Behavioral Health (all funds)	225,166	6,384	6,384	(2,674)
AAA	OCH	HR - Ctr for Emp Hlth & Wellness			0	0
AAA	PBD	Public Defender	253,911	7,199	7,199	(2,231)
AAA	PGD	Public Guardian - Conservator	34,306	973	973	(268)
AAA	PHL	Public Health	273,057	7,742	7,742	(2,435)
AAA	PRB	Probation - Admin, Corr & Det (all funds)	1,613,564	45,749	45,749	(11,651)
AAA	ROV	Registrar of Voters	70,145	1,989	1,989	(1,036)
AAA	SCL	County Schools	2,617	74	74	(15)
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	2,664,772	75,554	75,554	(20,723)
AAA	SVR	PW - Surveyor (all funds)	21,176	600	600	(120)
AAA	TRC	CTC - Trial Court Funding MOE			0	0
AAA	VAF	Veterans Affairs	32,286	915	915	(183)
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	31,444	892	892	(178)
AAF	OOA	Aging and Adult Services (all funds)			0	0
CJV	CIP	Capital Improvement Funds (all funds)	102,127	2,896	2,896	8,514
FPD	106	SBC Fire Protection District (all funds)	130,401	3,697	3,697	590
RFZ	097	Flood Control District (all zones)	109,093	3,093	3,093	2,657

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

Maintenance Services

Base: Allocation:

Job Costs Base x
0.0284

Fund	Dept		Job Costs	Base x 0.0284	Total	Total Allocation
RHH	498	IHSS Public Authority			0	0
RRC	903	Children & Families First Commission			0	0
RSC	HPS	Preschool Services	87,547	2,482	2,482	(495)
SAA	TRA	PW - Transportation (all funds)	145,561	4,127	4,127	(9,268)
SAC	JOB	Workforce Development (all funds)	9,910	281	281	(1,086)
SAP	CLB	County Library (all funds)	292,708	8,299	8,299	873
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
All Other						
(various)	(various)	All Other	802,050	22,740	22,740	27,245
(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/Cedar Glen RDA (all funds)			0	0
Totals			8,918,545	252,866	252,866	(70,760)



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	18,253,956
Computer Software Depreciation & Equipment Use	5	1,546
Space Use	7	48,735
Utilities	8	93,869
TOTAL ALLOCABLE		18,398,107
REVENUE		
Miscellaneous Revenue		63
		63
NET ALLOCABLE		18,398,044

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0080	Less: Unallocated Costs	Less: Program Reimbursement
Civil Service Commission	269,381	271,524	0	111,010
Commuter Services	667,566	672,878	672,878	0
EMACS Team	2,343,573	2,362,220	0	0
Employee Benefits	4,457,002	4,492,464	0	3,734,387
HRD Admin. Support - OCH	144,628	144,628	144,628	0
Personnel Services	7,904,954	7,967,851	0	388,353
Unemployment Insurance	2,466,852	2,486,479	0	0
TOTALS	18,253,956	18,398,044	817,506	4,233,749

Human Resources

2nd Allocation

Fund	Dept	Description	Amount
AAA	ANE	Architecture & Engineering	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	93,073
AAA	CAO/FAB	County Administrative Office	31,703
AAA	CCL	County Counsel	597,927
AAA	FMC	Facilities Management - Custodial	2,098
AAA	FMG	Facilities Management - Grounds	(321)
AAA	FMM	Facilities Management - Maintenance	(3,983)
AAA	HRD/UNI	Human Resources	77,242
AAA	ISD	IS - Geographical Information System	(1,457)
AAA	PUR	Purchasing	4,386
AAA	RPR/RNT	Real Estate Services/Rent	0
TOTAL ALLOCABLE			800,670

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.0442	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
160,514	11,910	11,910	No. of CSC Covered Emps.
0	29,515	0	Not Allocated
2,362,220	103,617	103,617	No. of Payroll Warrants
758,078	197,058	197,058	No. of Emps. Covered
0	0	0	Not Allocated
7,579,498	349,503	349,503	No. of Emps. Served
2,486,479	109,067	109,067	UI Costs
13,346,789	800,670	771,155	

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

Fund	Dept		Civil Service Comm		Employee Benefits	
			No. of CSC Covered Emps.	Base x 9.4584	No. of Emps. Covered	Base x 38.2825
Central Support Service Units						
AAA	ANE	Architecture & Engineering	18	172	18	698
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	255	2,414	265	10,155
AAA	CAO/FAB	County Administrative Office	31	296	35	1,357
AAA	CCL	County Counsel	75	711	80	3,074
AAA	FMC	Facilities Management - Custodial	36	337	36	1,362
AAA	FMG	Facilities Management - Grounds	4	41	4	166
AAA	FMM	Facilities Management - Maintenance	60	565	60	2,285
AAA	HRD/UNI	Human Resources	108	1,020	110	4,212
AAA	ISD	IS - Geographical Information System	11	100	11	407
AAA	PUR	Purchasing	20	192	20	778
AAA	RPR/RNT	Real Estate Services/Rent	20	193	21	820
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	15	138	15	557
IAJ	ISD	IS - Computer Operations	113	1,068	113	4,324
IAM	ISD	IS - Telecommunication Services	88	828	88	3,350
IAV	PUR	Surplus Property & Storage Operations	3	27	3	108
IAY	PUR	Mail/Courier Services	24	226	24	916
IBP	RMG	Risk Management (all funds)	53	503	53	2,035
IFM	FLT	Fleet Management	77	732	78	2,980
IPD	ISD	IS - Application Development	77	727	78	2,971
Enterprise Funds						
EAA	SWM	PW - Solid Waste Management (all funds)	78	741	79	3,008
EAD	MCR	Arrowhead Regional Medical Center (all funds)	2,415	22,846	3,159	120,930
General Fund Operating Units						
AAA	APT	Airports (all funds)	19	184	19	743
AAA	ASR	Assessor/Recorder/County Clerk	213	2,016	214	8,191
AAA	AWM	Agriculture/Weights & Measures (all funds)	61	581	63	2,394
AAA	BDF	Board of Supervisors (all funds)	5	47	48	1,832
AAA	CBD	Clerk of the Board	12	115	12	474

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 4.6912	No. of Emps. Served	Base x 383.2998	UI Costs	Base x 1.1159		
482	2,261	18	6,988				10,119
6,876	32,257	265	101,678	12,216	13,631	88,762	71,373
925	4,339	35	13,592				19,584
2,090	9,805	80	30,783	1,710	1,908		46,281
883	4,142	36	13,638				19,479
114	535	4	1,660				2,401
1,549	7,267	60	22,883	5,671	6,328		39,328
2,998	14,064	110	42,174	14,134	15,772		77,242
355	1,665	11	4,071			7,829	(1,586)
527	2,472	20	7,785				11,227
559	2,622	21	8,210	9,257	10,330		22,175
374	1,755	15	5,573				8,022
2,914	13,670	113	43,298			128,229	(65,868)
2,280	10,696	88	33,539			47,582	830
73	342	3	1,077				1,554
599	2,810	24	9,169				13,121
1,383	6,488	53	20,372	2,250	2,511	73,196	(41,288)
2,030	9,523	78	29,836	588	656		43,727
1,924	9,026	78	29,752			49,376	(6,900)
2,028	9,514	79	30,120			24,852	18,530
79,935	374,992	3,159	1,210,802	257,062	286,846	691,004	1,325,413
513	2,407	19	7,444				10,777
5,562	26,093	214	82,015	19,729	22,015	71,012	69,318
1,601	7,511	63	23,972				34,457
1,264	5,930	48	18,341	20,095	22,423	3,000	45,573
325	1,525	12	4,745	6,778	7,563		14,422

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

Fund	Dept		Civil Service Comm		Employee Benefits	
			No. of CSC Covered Emps.	Base: Allocation: Base x 9.4584	No. of Emps. Covered	Base: Allocation: Base x 38.2825
AAA	CCM	County Museum (all funds)	13	124	19	720
AAA	CCP	Regional Parks (all funds)	69	652	116	4,467
AAA	CCS	PH - California Children's Services	149	1,410	149	5,706
AAA	CTN	CTC - Court Judicial Benefits				
AAA	DAT	District Attorney (all funds)	472	4,460	478	18,304
AAA	DCS	Child Support Services	402	3,806	402	15,406
AAA	DPA	Human Services Admin Claim (all funds)	4,259	40,286	4,750	181,849
AAA	EDF	Economic Development Agency (all funds)	27	250	30	1,157
AAA	EMC	PH - Indigent Ambulance				
AAA	FLP	CTC - Drug Court Programs				
AAA	GJY	CTC - Grand Jury				
AAA	HCC	Health Administration	1	9	1	38
AAA	IDC	CTC - Indigent Defense				
AAA	JPL	Capital Facilities Leases				
AAA	LIT	Litigation				
AAA	LNJ	Law and Justice Group (all funds)	1	9	1	38
AAA	LUS	Land Use Services Department (all funds)	102	965	115	4,382
AAA	MLH	Behavioral Health (all funds)	809	7,659	862	32,996
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	9	85	12	459
AAA	PBD	Public Defender	219	2,068	235	9,007
AAA	PGD	Public Guardian - Conservator	18	169	18	686
AAA	PHL	Public Health	608	5,750	621	23,788
AAA	PRB	Probation - Admin, Corr & Det (all funds)	1,101	10,414	1,106	42,346
AAA	ROV	Registrar of Voters	23	215	30	1,166
AAA	SCL	County Schools				
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	3,194	30,216	3,490	133,619
AAA	SVR	PW - Surveyor (all funds)	22	207	22	838
AAA	TRC	CTC - Trial Court Funding MOE				
AAA	VAF	Veterans Affairs	17	158	20	766
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	98	930	142	5,440
AAF	OOA	Aging and Adult Services (all funds)	32	301	67	2,577
CJV	CIP	Capital Improvement Funds (all funds)				
FPD	106	SBC Fire Protection District (all funds)	565	5,336	832	31,834
RFZ	097	Flood Control District (all zones)	139	1,314	146	5,570

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 4.6912	No. of Emps. Served	Base x 383.2998	UI Costs	Base x 1.1159		
499	2,341	19	7,206				10,391
2,989	14,022	116	44,727	19,728	22,014		85,882
3,819	17,916	149	57,127	4,050	4,519		86,677
							0
12,328	57,833	478	183,263	26,436	29,499		293,359
10,360	48,601	402	154,248	37,364	41,693	140,278	123,476
121,542	570,180	4,750	1,820,747	402,249	448,855	1,277,649	1,784,268
805	3,776	30	11,587			36,244	(19,474)
							0
							0
							0
26	122	1	383				553
							0
							0
							0
26	122	1	383				553
2,872	13,473	115	43,873	5,179	5,779		68,472
22,464	105,383	862	330,374	37,158	41,463	413,098	104,778
294	1,379	12	4,600				6,523
6,045	28,358	235	90,179	12,039	13,434		143,046
470	2,205	18	6,869				9,929
15,962	74,881	621	238,175	70,091	78,212	177,572	243,234
28,500	133,700	1,106	423,987	75,607	84,367	178,816	515,999
938	4,400	30	11,675	11,864	13,239		30,696
							0
85,618	401,653	3,490	1,337,843	142,046	158,504	176,948	1,884,886
574	2,693	22	8,387			7,100	5,024
							0
533	2,500	20	7,666				11,090
3,452	16,194	142	54,471				77,035
1,741	8,167	67	25,800				36,845
							0
17,785	83,433	832	318,737			296,733	142,607
3,782	17,742	146	55,770	2,200	2,455	46,156	36,695

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

Fund	Dept		Civil Service Comm		Employee Benefits	
			No. of CSC Covered Emps.	Base x 9.4584	No. of Emps. Covered	Base x 38.2825
RHH	498	IHSS Public Authority			28	1,066
RRC	903	Children & Families First Commission			24	904
RSC	HPS	Preschool Services	59	556	599	22,940
SAA	TRA	PW - Transportation (all funds)	266	2,517	297	11,386
SAC	JOB	Workforce Development (all funds)	79	746	86	3,307
SAP	CLB	County Library (all funds)	206	1,950	206	7,892
SCJ	CAO	Courthouse Temp Construction				
SCM	CAO	Criminal Justice Temp Const				
SFH	CAO	Disaster Recovery Fund				
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	14	135	18	698
All Other						
(various)	(various)	All Other	54	510	66	2,525
(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)	46	431	51	1,936
NGJ	875	Inland Library System (all funds)			1	38
NHY	890	L A F C O	5	47	6	230
NIA	900	County Law Library				
PAB	RET	Board of Retirement - Admin (all funds)	1	9	49	1,867
SQE	SSV	SA San Sevaine/Cedar Glen RDA (all funds)				
Totals			16,970	160,514	19,801	758,078

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 4.6912	No. of Emps. Served	Base x 383.2998	UI Costs	Base x 1.1159		
721	3,382			10,346	11,545		15,993
618	2,899	24	9,054	2,563	2,860		15,717
14,155	66,404	599	229,689	879,856	981,799	89,888	1,211,501
7,626	35,775	297	114,005	96,388	107,556	99,412	171,827
2,220	10,415	86	33,109	15,630	17,441		65,018
5,378	25,229	206	79,017	23,967	26,744		140,832
							0
							0
							0
476	2,233	18	6,988				10,053
							0
1,707	8,008	66	25,282				36,325
4,304	20,191						20,191
							0
1,291	6,056	51	19,387				27,811
26	122	1	383				544
156	732	6	2,300				3,309
							0
1,276	5,986	49	18,694	4,050	4,519		31,075
							0
503,541	2,362,220	19,773	7,579,498	2,228,301	2,486,479	4,124,736	9,222,053

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

Fund	Dept		Civil Service Comm		Employee Benefits	
			No. of CSC Covered Emps.	Base x Allocation: 0.7293	No. of Emps. Covered	Base x Allocation: 10.2951
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	ISD	IS - Geographical Information System				
AAA	PUR	Purchasing				
AAA	RPR/RNT	Real Estate Services/Rent				
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	15	11	15	150
IAJ	ISD	IS - Computer Operations	113	82	113	1,163
IAM	ISD	IS - Telecommunication Services	88	64	88	901
IAV	PUR	Surplus Property & Storage Operations	3	2	3	29
IAY	PUR	Mail/Courier Services	24	17	24	246
IBP	RMG	Risk Management (all funds)	53	39	53	547
IFM	FLT	Fleet Management	77	56	78	801
IPD	ISD	IS - Application Development	77	56	78	799
Enterprise Funds						
EAA	SWM	PW - Solid Waste Management (all funds)	78	57	79	809
EAD	MCR	Arrowhead Regional Medical Center (all funds)	2,415	1,761	3,159	32,521
General Fund Operating Units						
AAA	APT	Airports (all funds)	19	14	19	200
AAA	ASR	Assessor/Recorder/County Clerk	213	155	214	2,203
AAA	AWM	Agriculture/Weights & Measures (all funds)	61	45	63	644
AAA	BDF	Board of Supervisors (all funds)	5	4	48	493
AAA	CBD	Clerk of the Board	12	9	12	127

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

Fund	Dept		Civil Service Comm		Employee Benefits	
			Base: No. of CSC Covered Emps.	Allocation: Base x 0.7293	Base: No. of Emps. Covered	Allocation: Base x 10.2951
AAA	CCM	County Museum (all funds)	13	10	19	194
AAA	CCP	Regional Parks (all funds)	69	50	116	1,201
AAA	CCS	PH - California Children's Services	149	109	149	1,534
AAA	CTN	CTC - Court Judicial Benefits				
AAA	DAT	District Attorney (all funds)	472	344	478	4,922
AAA	DCS	Child Support Services	402	293	402	4,143
AAA	DPA	Human Services Admin Claim (all funds)	4,259	3,106	4,750	48,904
AAA	EDF	Economic Development Agency (all funds)	27	19	30	311
AAA	EMC	PH - Indigent Ambulance				
AAA	FLP	CTC - Drug Court Programs				
AAA	GJY	CTC - Grand Jury				
AAA	HCC	Health Administration	1	1	1	10
AAA	IDC	CTC - Indigent Defense				
AAA	JPL	Capital Facilities Leases				
AAA	LIT	Litigation				
AAA	LNJ	Law and Justice Group (all funds)	1	1	1	10
AAA	LUS	Land Use Services Department (all funds)	102	74	115	1,178
AAA	MLH	Behavioral Health (all funds)	809	591	862	8,874
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	9	7	12	124
AAA	PBD	Public Defender	219	159	235	2,422
AAA	PGD	Public Guardian - Conservator	18	13	18	184
AAA	PHL	Public Health	608	443	621	6,397
AAA	PRB	Probation - Admin, Corr & Det (all funds)	1,101	803	1,106	11,388
AAA	ROV	Registrar of Voters	23	17	30	314
AAA	SCL	County Schools				
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	3,194	2,330	3,490	35,933
AAA	SVR	PW - Surveyor (all funds)	22	16	22	225
AAA	TRC	CTC - Trial Court Funding MOE				
AAA	VAF	Veterans Affairs	17	12	20	206
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	98	72	142	1,463
AAF	OOA	Aging and Adult Services (all funds)	32	23	67	693
CJV	CIP	Capital Improvement Funds (all funds)				
FPD	106	SBC Fire Protection District (all funds)	565	411	832	8,561
RFZ	097	Flood Control District (all zones)	139	101	146	1,498

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 0.2131	No. of Emps. Served	Base x 18.2861	UI Costs	Base x 0.0499		
499	106	19	344			653	11,044
2,989	637	116	2,134	19,728	985	5,007	90,889
3,819	814	149	2,725	4,050	202	5,384	92,062
						0	0
12,328	2,627	478	8,743	26,436	1,319	17,956	311,315
10,360	2,208	402	7,359	37,364	1,865	15,868	139,343
121,542	25,903	4,750	86,862	402,249	20,076	184,852	1,969,120
805	172	30	553			1,055	(18,419)
						0	0
						0	0
						0	0
26	6	1	18			35	588
						0	0
						0	0
						0	0
26	6	1	18			35	588
2,872	612	115	2,093	5,179	258	4,216	72,688
22,464	4,788	862	15,761	37,158	1,855	31,867	136,645
294	63	12	219			412	6,936
6,045	1,288	235	4,302	12,039	601	8,773	151,819
470	100	18	328			625	10,555
15,962	3,402	621	11,363	70,091	3,498	25,103	268,337
28,500	6,074	1,106	20,227	75,607	3,773	42,266	558,264
938	200	30	557	11,864	592	1,679	32,375
						0	0
85,618	18,247	3,490	63,824	142,046	7,089	127,424	2,012,310
574	122	22	400			764	5,788
						0	0
533	114	20	366			697	11,787
3,452	736	142	2,599			4,869	81,904
1,741	371	67	1,231			2,318	39,163
						0	0
17,785	3,790	832	15,206			27,969	170,576
3,782	806	146	2,661	2,200	110	5,176	41,871

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

Fund	Dept		Civil Service Comm		Employee Benefits	
			Base:	Allocation:	Base:	Allocation:
			No. of CSC Covered Emps.	Base x 0.7293	No. of Emps. Covered	Base x 10.2951
RHH	498	IHSS Public Authority			28	287
RRC	903	Children & Families First Commission			24	243
RSC	HPS	Preschool Services	59	43	599	6,169
SAA	TRA	PW - Transportation (all funds)	266	194	297	3,062
SAC	JOB	Workforce Development (all funds)	79	58	86	889
SAP	CLB	County Library (all funds)	206	150	206	2,122
SCJ	CAO	Courthouse Temp Construction				
SCM	CAO	Criminal Justice Temp Const				
SFH	CAO	Disaster Recovery Fund				
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	14	10	18	188
All Other						
(various)	(various)	All Other	54	39	66	679
(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)	46	33	51	521
NGJ	875	Inland Library System (all funds)			1	10
NHY	890	L A F C O	5	4	6	62
NIA	900	County Law Library				
PAB	RET	Board of Retirement - Admin (all funds)	1	1	49	502
SQE	SSV	SA San Sevaine/Cedar Glen RDA (all funds)				
Totals			16,332	11,910	19,141	197,058

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 0.2131	No. of Emps. Served	Base x 18.2861	UI Costs	Base x 0.0499		
721	154			10,346	516	957	16,950
618	132	24	432	2,563	128	935	16,652
14,155	3,017	599	10,958	879,856	43,913	64,100	1,275,600
7,626	1,625	297	5,439	96,388	4,811	15,131	186,958
2,220	473	86	1,580	15,630	780	3,780	68,797
5,378	1,146	206	3,770	23,967	1,196	8,385	149,217
						0	0
						0	0
						0	0
476	101	18	333			633	10,686
1,707	364	66	1,206			2,288	38,614
4,304	917					917	21,108
						0	0
1,291	275	51	925			1,754	29,565
26	6	1	18			34	578
156	33	6	110			208	3,517
						0	0
1,276	272	49	892	4,050	202	1,869	32,944
						0	0
486,183	103,617	19,113	349,503	2,185,313	109,067	771,155	9,993,208



INFORMATION SERVICES - Geographical Information System

AAA ISD

STATEMENT OF FUNCTION

Information Services (IS) - Geographical Information System (GIS) team provides products and services to County's department. The County uses GIS aerial imagery to readily respond with accurate information to daily requests and emergency situations as needed. The County's populated areas and landscapes change from year to year resulting in necessary updates to GIS data. This data is collected by aerial photography taken by flyovers of the County.

As of July 1, 2014, the Application Development Division of the Information Services began operating as an internal service fund and no longer part of the IS general fund unit.

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 the 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;

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

IS - Geographical Information System

1st Allocation

Details	Source Section	Amount
COSTS		
Current Expenditures	4	1,861,913
Computer Software Depreciation & Equipment Use	5	10,940
TOTAL ALLOCABLE		1,872,853
NET ALLOCABLE		1,872,853

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0069	Less: Unallocated Costs	Less: Program Reimbursement
Countywide Technology	1,578,362	1,589,302	449,432	4,821
GIS Services - Direct Charges	283,551	283,551	0	0
TOTALS	1,861,913	1,872,853	449,432	4,821

IS - Geographical Information System

2nd Allocation

Fund	Dept	Description	Amount
AAA	ANE	Architecture & Engineering	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	4,580
AAA	CAO/FAB	County Administrative Office	3,060
AAA	CCL	County Counsel	124,075
AAA	FMC	Facilities Management - Custodial	2,685
AAA	FMG	Facilities Management - Grounds	813
AAA	FMM	Facilities Management - Maintenance	2,561
AAA	HRD/UNI	Human Resources	(1,586)
AAA	ISD	IS - Geographical Information System	609
AAA	PUR	Purchasing	3,551
AAA	RPR/RNT	Real Estate Services/Rent	0
TOTAL ALLOCABLE			140,347

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.0754	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
1,135,049	118,974	118,974	No. of Emps. Covered
283,551	21,373	21,373	Direct Charge
1,418,600	140,347	140,347	

Geographical Information System AAA-ISD (1st Allocation)

Fund	Dept		Countywide Tech	
			Base:	Allocation:
			No.of Emps. Covered	Base x 57.3138
Central Support Service Units				
AAA	ANE	Architecture & Engineering	18	1,045
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	265	15,204
AAA	CAO/FAB	County Administrative Office	35	2,032
AAA	CCL	County Counsel	80	4,603
AAA	FMC	Facilities Management - Custodial	36	2,039
AAA	FMG	Facilities Management - Grounds	4	248
AAA	FMM	Facilities Management - Maintenance	60	3,422
AAA	HRD/UNI	Human Resources	110	6,306
AAA	ISD	IS - Geographical Information System	11	609
AAA	PUR	Purchasing	20	1,164
AAA	RPR/RNT	Real Estate Services/Rent	21	1,228
Operating Units				
Internal Service Funds				
IAG	PUR	Printing Services	15	833
IAJ	ISD	IS - Computer Operations	113	6,474
IAM	ISD	IS - Telecommunication Services	88	5,015
IAV	PUR	Surplus Property & Storage Operations	3	161
IAY	PUR	Mail/Courier Services	24	1,371
IBP	RMG	Risk Management (all funds)	53	3,046
IFM	FLT	Fleet Management	78	4,461
IPD	ISD	IS - Application Development	78	4,449
Enterprise Funds				
EAA	SWM	PW - Solid Waste Management (all funds)	79	4,504
EAD	MCR	Arrowhead Regional Medical Center (all funds)	3,159	181,048
General Fund Operating Units				
AAA	APT	Airports (all funds)	19	1,113
AAA	ASR	Assessor/Recorder/County Clerk	214	12,263
AAA	AWM	Agriculture/Weights & Measures (all funds)	63	3,584
AAA	BDF	Board of Supervisors (all funds)	48	2,742
AAA	CBD	Clerk of the Board	12	710

Geographical Information System AAA-ISD (1st Allocation)

GIS - Services Direct Charges	Credits	Total
	3,214	(2,169)
7,500	50,994	(28,290)
	19,073	(17,041)
	226	4,377
	(1,039)	3,078
	321	(73)
	4,576	(1,154)
	7,763	(1,457)
		609
	33,091	(31,927)
3,933	324	4,837
	(1,259)	2,092
	2,046	4,428
2,500	34,138	(26,623)
		161
	(289)	1,660
	(1,017)	4,063
	15,853	(11,392)
	(212,077)	216,526
2,500	14,090	(7,086)
754	(10,455)	192,257
		1,113
17,584	7,714	22,134
	(445)	4,029
		2,742
	(348)	1,058

Geographical Information System AAA-ISD (1st Allocation)

Fund	Dept		Countywide Tech	
			Base:	Allocation:
			No.of Emps. Covered	Base x 57.3138
AAA	CCM	County Museum (all funds)	19	1,077
AAA	CCP	Regional Parks (all funds)	116	6,688
AAA	CCS	PH - California Children's Services	149	8,542
AAA	CTN	CTC - Court Judicial Benefits		
AAA	DAT	District Attorney (all funds)	478	27,403
AAA	DCS	Child Support Services	402	23,064
AAA	DPA	Human Services Admin Claim (all funds)	4,750	272,252
AAA	EDF	Economic Development Agency (all funds)	30	1,733
AAA	EMC	PH - Indigent Ambulance		
AAA	FLP	CTC - Drug Court Programs		
AAA	GJY	CTC - Grand Jury		
AAA	HCC	Health Administration	1	57
AAA	IDC	CTC - Indigent Defense		
AAA	JPL	Capital Facilities Leases		
AAA	LIT	Litigation		
AAA	LNJ	Law and Justice Group (all funds)	1	57
AAA	LUS	Land Use Services Department (all funds)	115	6,560
AAA	MLH	Behavioral Health (all funds)	862	49,400
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	12	688
AAA	PBD	Public Defender	235	13,484
AAA	PGD	Public Guardian - Conservator	18	1,027
AAA	PHL	Public Health	621	35,614
AAA	PRB	Probation - Admin, Corr & Det (all funds)	1,106	63,398
AAA	ROV	Registrar of Voters	30	1,746
AAA	SCL	County Schools		
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	3,490	200,044
AAA	SVR	PW - Surveyor (all funds)	22	1,254
AAA	TRC	CTC - Trial Court Funding MOE		
AAA	VAF	Veterans Affairs	20	1,146
Other Operating Units				
(various)	(various)	Brd-Gov'd Special Districts (summary)	142	8,145
AAF	OOA	Aging and Adult Services (all funds)	67	3,858
CJV	CIP	Capital Improvement Funds (all funds)		
FPD	106	SBC Fire Protection District (all funds)	832	47,660
RFZ	097	Flood Control District (all zones)	146	8,339

Geographical Information System AAA-ISD (1st Allocation)

GIS - Services Direct Charges	Credits	Total
1,261	5,572	(3,234)
	72	6,616
		8,542
		0
	10,367	17,036
	(8,572)	31,636
12,224	23,131	261,344
25,972	27,557	147
		0
		0
	(21)	21
		57
		0
		0
		0
		57
16,761	16,424	6,897
2,016	2,095	49,321
	(287)	975
	375	13,109
		1,027
300	2,275	33,639
1,261		64,658
14,130	(242)	16,118
		0
18,000	122,456	95,588
15,749	4,938	12,065
		0
	180	966
		0
12,569	12,685	8,029
		3,858
		0
	(704)	48,364
15,076	6,217	17,198

Geographical Information System AAA-ISD (1st Allocation)

Fund	Dept		Countywide Tech	
			No.of Emps. Covered	Base x 57.3138
RHH	498	IHSS Public Authority	28	1,596
RRC	903	Children & Families First Commission	24	1,354
RSC	HPS	Preschool Services	599	34,345
SAA	TRA	PW - Transportation (all funds)	297	17,047
SAC	JOB	Workforce Development (all funds)	86	4,951
SAP	CLB	County Library (all funds)	206	11,815
SCJ	CAO	Courthouse Temp Construction		
SCM	CAO	Criminal Justice Temp Const		
SFH	CAO	Disaster Recovery Fund		
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	18	1,045
All Other				
(various)	(various)	All Other	68	3,890
(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)	51	2,899
NGJ	875	Inland Library System (all funds)	1	57
NHY	890	L A F C O	6	344
NIA	900	County Law Library		
PAB	RET	Board of Retirement - Admin (all funds)	49	2,795
SQE	SSV	SA San Sevaine/Cedar Glen RDA (all funds)		
Totals			19,803	1,135,048

Geographical Information System AAA-ISD (1st Allocation)

GIS - Services Direct Charges	Credits	Total
		1,596
		1,354
		34,345
15,521	22,322	10,246
		4,951
	(1,072)	12,887
		0
		0
		0
	214	831
69,141	194,751	(121,720)
	(123)	123
		0
18,000		20,899
		57
10,800	8,791	2,353
		0
		2,795
	72	(72)
283,551	415,967	1,002,633

Geographical Information System AAA-ISD (2nd Allocation)

Fund	Dept		Countywide Tech	
			Base:	Allocation:
			No.of Emps. Covered	Base x 6.2150
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	ISD	IS - Geographical Information System		
AAA	PUR	Purchasing		
AAA	RPR/RNT	Real Estate Services/Rent		
Operating Units				
Internal Service Funds				
IAG	PUR	Printing Services	15	90
IAJ	ISD	IS - Computer Operations	113	702
IAM	ISD	IS - Telecommunication Services	88	544
IAV	PUR	Surplus Property & Storage Operations	3	17
IAY	PUR	Mail/Courier Services	24	149
IBP	RMG	Risk Management (all funds)	53	330
IFM	FLT	Fleet Management	78	484
IPD	ISD	IS - Application Development	78	482
Enterprise Funds				
EAA	SWM	PW - Solid Waste Management (all funds)	79	488
EAD	MCR	Arrowhead Regional Medical Center (all funds)	3,159	19,633
General Fund Operating Units				
AAA	APT	Airports (all funds)	19	121
AAA	ASR	Assessor/Recorder/County Clerk	214	1,330
AAA	AWM	Agriculture/Weights & Measures (all funds)	63	389
AAA	BDF	Board of Supervisors (all funds)	48	297
AAA	CBD	Clerk of the Board	12	77

Geographical Information System AAA-ISD (2nd Allocation)

GIS - Services Direct Charges	Total	Total Allocation
	0	(2,169)
	0	(28,290)
	0	(17,041)
	0	4,377
	0	3,078
	0	(73)
	0	(1,154)
	0	(1,457)
	0	609
	0	(31,927)
	0	4,837
	90	2,183
	702	5,130
188	732	(25,891)
	17	179
	149	1,809
	330	4,394
	484	(10,908)
	482	217,008
188	677	(6,409)
57	19,690	211,947
	121	1,234
1,325	2,655	24,789
	389	4,418
	297	3,040
	77	1,134

Geographical Information System AAA-ISD (2nd Allocation)

Fund	Dept		Countywide Tech	
			Base: No.of Emps. Covered	Allocation: Base x 6.2150
AAA	CCM	County Museum (all funds)	19	117
AAA	CCP	Regional Parks (all funds)	116	725
AAA	CCS	PH - California Children's Services	149	926
AAA	CTN	CTC - Court Judicial Benefits		
AAA	DAT	District Attorney (all funds)	478	2,972
AAA	DCS	Child Support Services	402	2,501
AAA	DPA	Human Services Admin Claim (all funds)	4,750	29,523
AAA	EDF	Economic Development Agency (all funds)	30	188
AAA	EMC	PH - Indigent Ambulance		
AAA	FLP	CTC - Drug Court Programs		
AAA	GJY	CTC - Grand Jury		
AAA	HCC	Health Administration	1	6
AAA	IDC	CTC - Indigent Defense		
AAA	JPL	Capital Facilities Leases		
AAA	LIT	Litigation		
AAA	LNJ	Law and Justice Group (all funds)	1	6
AAA	LUS	Land Use Services Department (all funds)	115	711
AAA	MLH	Behavioral Health (all funds)	862	5,357
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	12	75
AAA	PBD	Public Defender	235	1,462
AAA	PGD	Public Guardian - Conservator	18	111
AAA	PHL	Public Health	621	3,862
AAA	PRB	Probation - Admin, Corr & Det (all funds)	1,106	6,875
AAA	ROV	Registrar of Voters	30	189
AAA	SCL	County Schools		
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	3,490	21,693
AAA	SVR	PW - Surveyor (all funds)	22	136
AAA	TRC	CTC - Trial Court Funding MOE		
AAA	VAF	Veterans Affairs	20	124
Other Operating Units				
(various)	(various)	Brd-Gov'd Special Districts (summary)	142	883
AAF	OOA	Aging and Adult Services (all funds)	67	418
CJV	CIP	Capital Improvement Funds (all funds)		
FPD	106	SBC Fire Protection District (all funds)	832	5,168
RFZ	097	Flood Control District (all zones)	146	904

Geographical Information System AAA-ISD (2nd Allocation)

GIS - Services Direct Charges	Total	Total Allocation
95	212	(3,022)
	725	7,341
	926	9,468
	0	0
	2,972	20,007
	2,501	34,137
921	30,444	291,788
1,958	2,146	2,293
	0	0
	0	0
	0	21
	6	64
	0	0
	0	0
	0	0
	6	64
1,263	1,975	8,872
152	5,509	54,830
	75	1,049
	1,462	14,571
	111	1,138
23	3,885	37,523
95	6,970	71,628
1,065	1,254	17,373
	0	0
1,357	23,049	118,638
1,187	1,323	13,388
	0	0
	124	1,091
947	1,831	9,859
	418	4,276
	0	0
	5,168	53,532
1,136	2,041	19,239

Geographical Information System AAA-ISD (2nd Allocation)

Fund	Dept		Countywide Tech	
			No.of Emps. Covered	Base x 6.2150
RHH	498	IHSS Public Authority	28	173
RRC	903	Children & Families First Commission	24	147
RSC	HPS	Preschool Services	599	3,724
SAA	TRA	PW - Transportation (all funds)	297	1,849
SAC	JOB	Workforce Development (all funds)	86	537
SAP	CLB	County Library (all funds)	206	1,281
SCJ	CAO	Courthouse Temp Construction		
SCM	CAO	Criminal Justice Temp Const		
SFH	CAO	Disaster Recovery Fund		
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	18	113
All Other				
(various)	(various)	All Other	68	422
(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)	51	314
NGJ	875	Inland Library System (all funds)	1	6
NHY	890	L A F C O	6	37
NIA	900	County Law Library		
PAB	RET	Board of Retirement - Admin (all funds)	49	303
SQE	SSV	SA San Sevaine/Cedar Glen RDA (all funds)		
Totals			19,143	118,974

Geographical Information System AAA-ISD (2nd Allocation)

GIS - Services Direct Charges	Total	Total Allocation
	173	1,769
	147	1,501
	3,724	38,069
1,170	3,018	13,264
	537	5,488
	1,281	14,168
	0	0
	0	0
	0	0
	113	944
5,212	5,634	(116,086)
	0	123
	0	0
1,357	1,671	22,570
	6	64
814	851	3,204
	0	0
	303	3,098
	0	(72)
20,512	139,485	1,142,118



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 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	2,600,879
Computer Software Depreciation & Equipment Use	5	144,575
Space Use	7	11,763
Utilities	8	14,444
TOTAL ALLOCABLE		2,771,661
REVENUE		
Miscellaneous Revenue		714
		714
NET ALLOCABLE		2,770,947

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0654	Less: Unallocated Costs	Less: Program Reimbursement
Purchasing Services	2,600,879	2,770,947	0	825,366
TOTALS	2,600,879	2,770,947	0	825,366

Purchasing

2nd Allocation

Fund	Dept	Description	Amount
AAA	ANE	Architecture & Engineering	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	71,057
AAA	CAO/FAB	County Administrative Office	5,852
AAA	CCL	County Counsel	87,247
AAA	FMC	Facilities Management - Custodial	268
AAA	FMG	Facilities Management - Grounds	(61)
AAA	FMM	Facilities Management - Maintenance	(820)
AAA	HRD/UNI	Human Resources	11,227
AAA	ISD	IS - Geographical Information System	(31,927)
AAA	PUR	Purchasing	15,038
AAA	RPR/RNT	Real Estate Services/Rent	0
TOTAL ALLOCABLE			157,882

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.0607	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
1,945,581	157,882	157,882	No. of Purch.Trans.
1,945,581	157,882	157,882	

Purchasing AAA-PUR (1st Allocation)

Purchasing Services

Base: Allocation:

No. of Base x
Purch.Trans 104.4327

Fund	Dept			Credits	Total
Central Support Service Units					
AAA	ANE	Architecture & Engineering	18	1,880	1,880
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	286	29,868	29,868
AAA	CAO/FAB	County Administrative Office	46	4,804	4,804
AAA	CCL	County Counsel	90	9,399	9,399
AAA	FMC	Facilities Management - Custodial	34	3,564	3,564
AAA	FMG	Facilities Management - Grounds	99	10,289	10,289
AAA	FMM	Facilities Management - Maintenance	105	11,002	11,002
AAA	HRD/UNI	Human Resources	42	4,386	4,386
AAA	ISD	IS - Geographical Information System	34	3,551	3,551
AAA	PUR	Purchasing	144	15,038	15,038
AAA	RPR/RNT	Real Estate Services/Rent	48	5,013	5,013
Operating Units					
Internal Service Funds					
IAG	PUR	Printing Services	102	10,652	10,652
IAJ	ISD	IS - Computer Operations	686	71,641	71,641
IAM	ISD	IS - Telecommunication Services	422	44,071	44,071
IAV	PUR	Surplus Property & Storage Operations	40	4,177	4,177
IAY	PUR	Mail/Courier Services	30	3,133	3,133
IBP	RMG	Risk Management (all funds)	20	2,089	2,089
IFM	FLT	Fleet Management	436	45,533	45,533
IPD	ISD	IS - Application Development	50	5,222	5,222
Enterprise Funds					
EAA	SWM	PW - Solid Waste Management (all funds)	94	9,817	9,817
EAD	MCR	Arrowhead Regional Medical Center (all funds)	3,244	338,780	338,780
General Fund Operating Units					
AAA	APT	Airports (all funds)	80	8,355	8,355
AAA	ASR	Assessor/Recorder/County Clerk	250	26,108	26,108
AAA	AWM	Agriculture/Weights & Measures (all funds)	16	1,671	1,671
AAA	BDF	Board of Supervisors (all funds)	48	5,013	5,013
AAA	CBD	Clerk of the Board	18	1,880	1,880

Purchasing AAA-PUR (1st Allocation)

Purchasing Services

Base: Allocation:

No. of Base x
Purch.Trans 104.4327

Fund	Dept			Credits	Total
AAA	CCM	County Museum (all funds)	36	3,760	3,760
AAA	CCP	Regional Parks (all funds)	86	8,981	8,981
AAA	CCS	PH - California Children's Services	26	2,715	2,715
AAA	CTN	CTC - Court Judicial Benefits			0
AAA	DAT	District Attorney (all funds)	240	25,064	25,064
AAA	DCS	Child Support Services	108	11,279	11,279
AAA	DPA	Human Services Admin Claim (all funds)	1,418	148,086	148,086
AAA	EDF	Economic Development Agency (all funds)	430	44,906	44,906
AAA	EMC	PH - Indigent Ambulance			0
AAA	FLP	CTC - Drug Court Programs			0
AAA	GJY	CTC - Grand Jury			0
AAA	HCC	Health Administration			0
AAA	IDC	CTC - Indigent Defense	2	209	209
AAA	JPL	Capital Facilities Leases	6	627	627
AAA	LIT	Litigation	60	6,266	6,266
AAA	LNJ	Law and Justice Group (all funds)			0
AAA	LUS	Land Use Services Department (all funds)	102	10,652	10,652
AAA	MLH	Behavioral Health (all funds)	550	57,438	57,438
AAA	OCH	HR - Ctr for Emp Hlth & Wellness			0
AAA	PBD	Public Defender	158	16,500	16,500
AAA	PGD	Public Guardian - Conservator	10	1,044	1,044
AAA	PHL	Public Health	694	72,476	72,476
AAA	PRB	Probation - Admin, Corr & Det (all funds)	442	46,159	46,159
AAA	ROV	Registrar of Voters	84	8,772	8,772
AAA	SCL	County Schools			0
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	3,440	359,248	359,248
AAA	SVR	PW - Surveyor (all funds)	2	209	209
AAA	TRC	CTC - Trial Court Funding MOE			0
AAA	VAF	Veterans Affairs	8	835	835
Other Operating Units					
(various)	(various)	Brd-Gov'd Special Districts (summary)	568	59,318	59,318
AAF	OOA	Aging and Adult Services (all funds)	10	1,044	1,044
CJV	CIP	Capital Improvement Funds (all funds)	720	75,192	75,192
FPD	106	SBC Fire Protection District (all funds)	1,028	107,357	107,357
RFZ	097	Flood Control District (all zones)	324	33,836	33,836

Purchasing AAA-PUR (1st Allocation)

Purchasing Services

Base: Allocation:

No. of Base x
Purch.Trans 104.4327

Fund	Dept				Credits	Total
RHH	498	IHSS Public Authority				0
RRC	903	Children & Families First Commission				0
RSC	HPS	Preschool Services	376	39,267		39,267
SAA	TRA	PW - Transportation (all funds)	556	58,065		58,065
SAC	JOB	Workforce Development (all funds)	142	14,829		14,829
SAP	CLB	County Library (all funds)	350	36,551		36,551
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)	120	12,532		12,532
All Other						
(various)	(various)	All Other	18	1,880		1,880
(various)	(various)	Self-Gov'd Special Districts (summary)	34	3,551		3,551
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/Cedar Glen RDA (all funds)				0
Totals			18,630	1,945,581		1,945,581

Purchasing AAA-PUR (2nd Allocation)

Purchasing Services

Base: Allocation:

No. of Base x
Purch. Trans. 8.9280

Fund	Dept				Total	Total Allocation
Central Support Service Units						
AAA	ANE	Architecture & Engineering			0	1,880
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector			0	29,868
AAA	CAO/FAB	County Administrative Office			0	4,804
AAA	CCL	County Counsel			0	9,399
AAA	FMC	Facilities Management - Custodial			0	3,564
AAA	FMG	Facilities Management - Grounds			0	10,289
AAA	FMM	Facilities Management - Maintenance			0	11,002
AAA	HRD/UNI	Human Resources			0	4,386
AAA	ISD	IS - Geographical Information System			0	3,551
AAA	PUR	Purchasing			0	15,038
AAA	RPR/RNT	Real Estate Services/Rent			0	5,013
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	102	911	911	11,563
IAJ	ISD	IS - Computer Operations	686	6,125	6,125	77,765
IAM	ISD	IS - Telecommunication Services	422	3,768	3,768	47,838
IAV	PUR	Surplus Property & Storage Operations	40	357	357	4,534
IAY	PUR	Mail/Courier Services	30	268	268	3,401
IBP	RMG	Risk Management (all funds)	20	179	179	2,267
IFM	FLT	Fleet Management	436	3,893	3,893	49,425
IPD	ISD	IS - Application Development	50	446	446	5,668
Enterprise Funds						
EAA	SWM	PW - Solid Waste Management (all funds)	94	839	839	10,656
EAD	MCR	Arrowhead Regional Medical Center (all funds)	3,244	28,962	28,962	367,742
General Fund Operating Units						
AAA	APT	Airports (all funds)	80	714	714	9,069
AAA	ASR	Assessor/Recorder/County Clerk	250	2,232	2,232	28,340
AAA	AWM	Agriculture/Weights & Measures (all funds)	16	143	143	1,814
AAA	BDF	Board of Supervisors (all funds)	48	429	429	5,441
AAA	CBD	Clerk of the Board	18	161	161	2,040

Purchasing AAA-PUR (2nd Allocation)

Purchasing Services

Base: Allocation:

Fund	Dept		No. of Purch.Trans.	Base x 8.9280	Total	Total Allocation
AAA	CCM	County Museum (all funds)	36	321	321	4,081
AAA	CCP	Regional Parks (all funds)	86	768	768	9,749
AAA	CCS	PH - California Children's Services	26	232	232	2,947
AAA	CTN	CTC - Court Judicial Benefits			0	0
AAA	DAT	District Attorney (all funds)	240	2,143	2,143	27,207
AAA	DCS	Child Support Services	108	964	964	12,243
AAA	DPA	Human Services Admin Claim (all funds)	1,418	12,660	12,660	160,745
AAA	EDF	Economic Development Agency (all funds)	430	3,839	3,839	48,745
AAA	EMC	PH - Indigent Ambulance			0	0
AAA	FLP	CTC - Drug Court Programs			0	0
AAA	GJY	CTC - Grand Jury			0	0
AAA	HCC	Health Administration			0	0
AAA	IDC	CTC - Indigent Defense	2	18	18	227
AAA	JPL	Capital Facilities Leases	6	54	54	680
AAA	LIT	Litigation	60	536	536	6,802
AAA	LNJ	Law and Justice Group (all funds)			0	0
AAA	LUS	Land Use Services Department (all funds)	102	911	911	11,563
AAA	MLH	Behavioral Health (all funds)	550	4,910	4,910	62,348
AAA	OCH	HR - Ctr for Emp Hlth & Wellness			0	0
AAA	PBD	Public Defender	158	1,411	1,411	17,911
AAA	PGD	Public Guardian - Conservator	10	89	89	1,134
AAA	PHL	Public Health	694	6,196	6,196	78,672
AAA	PRB	Probation - Admin, Corr & Det (all funds)	442	3,946	3,946	50,105
AAA	ROV	Registrar of Voters	84	750	750	9,522
AAA	SCL	County Schools			0	0
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	3,440	30,712	30,712	389,961
AAA	SVR	PW - Surveyor (all funds)	2	18	18	227
AAA	TRC	CTC - Trial Court Funding MOE			0	0
AAA	VAF	Veterans Affairs	8	71	71	907
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	568	5,071	5,071	64,389
AAF	OOA	Aging and Adult Services (all funds)	10	89	89	1,134
CJV	CIP	Capital Improvement Funds (all funds)	720	6,428	6,428	81,620
FPD	106	SBC Fire Protection District (all funds)	1,028	9,178	9,178	116,535
RFZ	097	Flood Control District (all zones)	324	2,893	2,893	36,729

Purchasing AAA-PUR (2nd Allocation)

Purchasing Services

Base: Allocation:

Fund	Dept		No. of Purch.Trans.	Base x 8.9280	Total	Total Allocation
RHH	498	IHSS Public Authority			0	0
RRC	903	Children & Families First Commission			0	0
RSC	HPS	Preschool Services	376	3,357	3,357	42,624
SAA	TRA	PW - Transportation (all funds)	556	4,964	4,964	63,029
SAC	JOB	Workforce Development (all funds)	142	1,268	1,268	16,097
SAP	CLB	County Library (all funds)	350	3,125	3,125	39,676
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)	120	1,071	1,071	13,603
All Other						
(various)	(various)	All Other	18	161	161	2,040
(various)	(various)	Self-Gov'd Special Districts (summary)	34	304	304	3,854
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/Cedar Glen RDA (all funds)			0	0
Totals			17,684	157,882	157,882	2,103,463



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	3,227,823
Space Use	7	36,158
Utilities	8	20,297
TOTAL ALLOCABLE		3,284,278
REVENUE		
Miscellaneous Revenue		90
		90
NET ALLOCABLE		3,284,189

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0175	Less: Unallocated Costs	Less: Program Reimbursement
Real Estate Services	3,227,823	3,284,189	0	1,370,588
TOTALS	3,227,823	3,284,189	0	1,370,588

Real Estate Services/Rent

2nd Allocation

Fund	Dept	Description	Amount
AAA	ANE	Architecture & Engineering	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	44,611
AAA	CAO/FAB	County Administrative Office	6,172
AAA	CCL	County Counsel	111,275
AAA	FMC	Facilities Management - Custodial	3,072
AAA	FMG	Facilities Management - Grounds	(6,569)
AAA	FMM	Facilities Management - Maintenance	(50,982)
AAA	HRD/UNI	Human Resources	22,175
AAA	ISD	IS - Geographical Information System	4,837
AAA	PUR	Purchasing	5,013
AAA	RPR/RNT	Real Estate Services/Rent	85,364
TOTAL ALLOCABLE			224,967

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.0697	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
1,913,601	224,967	224,967	Job Costs
1,913,601	224,967	224,967	

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

		Real Estate Services			
		Base:	Allocation:		
Fund	Dept	Job Costs	Base x 1.6612	Credits	Total
Central Support Service Units					
AAA	ANE	Architecture & Engineering			0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector			0
AAA	CAO/FAB	County Administrative Office	72,292	120,090	72,292 47,798
AAA	CCL	County Counsel	829	1,377	829 548
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	ISD	IS - Geographical Information System			0
AAA	PUR	Purchasing			0
AAA	RPR/RNT	Real Estate Services/Rent	72,994	121,255	35,891 85,364
Operating Units					
Internal Service Funds					
IAG	PUR	Printing Services			0
IAJ	ISD	IS - Computer Operations			0
IAM	ISD	IS - Telecommunication Services	30,706	51,008	29,865 21,143
IAV	PUR	Surplus Property & Storage Operations			0
IAY	PUR	Mail/Courier Services			0
IBP	RMG	Risk Management (all funds)			0
IFM	FLT	Fleet Management	17,064	28,346	17,064 11,282
IPD	ISD	IS - Application Development			0
Enterprise Funds					
EAA	SWM	PW - Solid Waste Management (all funds)	22,206	36,888	22,206 14,682
EAD	MCR	Arrowhead Regional Medical Center (all funds)	19,040	31,629	19,040 12,589
General Fund Operating Units					
AAA	APT	Airports (all funds)	218,620	363,164	218,620 144,544
AAA	ASR	Assessor/Recorder/County Clerk	4,080	6,778	4,080 2,698
AAA	AWM	Agriculture/Weights & Measures (all funds)	170	282	170 112
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 1.6612	Credits	Total	
AAA	CCM	County Museum (all funds)	1,998	3,318	1,998	1,320
AAA	CCP	Regional Parks (all funds)	8,947	14,861	8,947	5,914
AAA	CCS	PH - California Children's Services				0
AAA	CTN	CTC - Court Judicial Benefits				0
AAA	DAT	District Attorney (all funds)	1,870	3,106	1,870	1,236
AAA	DCS	Child Support Services				0
AAA	DPA	Human Services Admin Claim (all funds)				0
AAA	EDF	Economic Development Agency (all funds)	25,011	41,548	25,011	16,537
AAA	EMC	PH - Indigent Ambulance				0
AAA	FLP	CTC - Drug Court Programs				0
AAA	GJY	CTC - Grand Jury	255	424	255	169
AAA	HCC	Health Administration				0
AAA	IDC	CTC - Indigent Defense				0
AAA	JPL	Capital Facilities Leases				0
AAA	LIT	Litigation				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)	15,831	26,298	15,831	10,467
AAA	OCH	HR - Ctr for Emp Hlth & Wellness				0
AAA	PBD	Public Defender	12,920	21,462	12,920	8,542
AAA	PGD	Public Guardian - Conservator				0
AAA	PHL	Public Health	9,881	16,414	9,881	6,533
AAA	PRB	Probation - Admin, Corr & Det (all funds)	5,228	8,684	5,228	3,456
AAA	ROV	Registrar of Voters				0
AAA	SCL	County Schools				0
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	31,238	51,891	31,238	20,653
AAA	SVR	PW - Surveyor (all funds)				0
AAA	TRC	CTC - Trial Court Funding MOE				0
AAA	VAF	Veterans Affairs				0
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	69,806	115,960	69,805	46,155
AAF	OOA	Aging and Adult Services (all funds)				0
CJV	CIP	Capital Improvement Funds (all funds)	45,942	76,318	45,942	30,376
FPD	106	SBC Fire Protection District (all funds)	15,130	25,133	15,130	10,003
RFZ	097	Flood Control District (all zones)	211,884	351,974	211,884	140,090

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

		Real Estate Services				
		Base: Allocation:				
Fund	Dept	Job Costs	Base x 1.6612	Credits	Total	
RHH	498	IHSS Public Authority	638	1,059	638	421
RRC	903	Children & Families First Commission	1,381	2,294	1,381	913
RSC	HPS	Preschool Services	24,586	40,842	24,586	16,256
SAA	TRA	PW - Transportation (all funds)	87,231	144,906	87,231	57,675
SAC	JOB	Workforce Development (all funds)	16,809	27,922	16,809	11,113
SAP	CLB	County Library (all funds)	14,068	23,368	14,068	9,300
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)	1,148	1,906	1,148	758
All Other						
(various)	(various)	All Other	91,099	151,330	141,199	10,131
(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)	935	1,553		1,553
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/Cedar Glen RDA (all funds)	128	212	128	84
Totals			1,151,965	1,913,601	1,163,185	750,416

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

		Real Estate Services			
		Base:	Allocation:		
Fund	Dept	Job Costs	Base x 0.2237	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	47,798
AAA	CCL	County Counsel		0	548
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	ISD	IS - Geographical Information System		0	0
AAA	PUR	Purchasing		0	0
AAA	RPR/RNT	Real Estate Services/Rent		0	85,364
Operating Units					
Internal Service Funds					
IAG	PUR	Printing Services		0	0
IAJ	ISD	IS - Computer Operations		0	0
IAM	ISD	IS - Telecommunication Services	30,706	6,868	28,011
IAV	PUR	Surplus Property & Storage Operations		0	0
IAY	PUR	Mail/Courier Services		0	0
IBP	RMG	Risk Management (all funds)		0	0
IFM	FLT	Fleet Management	17,064	3,816	15,098
IPD	ISD	IS - Application Development		0	0
Enterprise Funds					
EAA	SWM	PW - Solid Waste Management (all funds)	22,206	4,967	19,649
EAD	MCR	Arrowhead Regional Medical Center (all funds)	19,040	4,258	16,847
General Fund Operating Units					
AAA	APT	Airports (all funds)	218,620	48,896	193,440
AAA	ASR	Assessor/Recorder/County Clerk	4,080	913	3,610
AAA	AWM	Agriculture/Weights & Measures (all funds)	170	38	150
AAA	BDF	Board of Supervisors (all funds)		0	0
AAA	CBD	Clerk of the Board		0	0

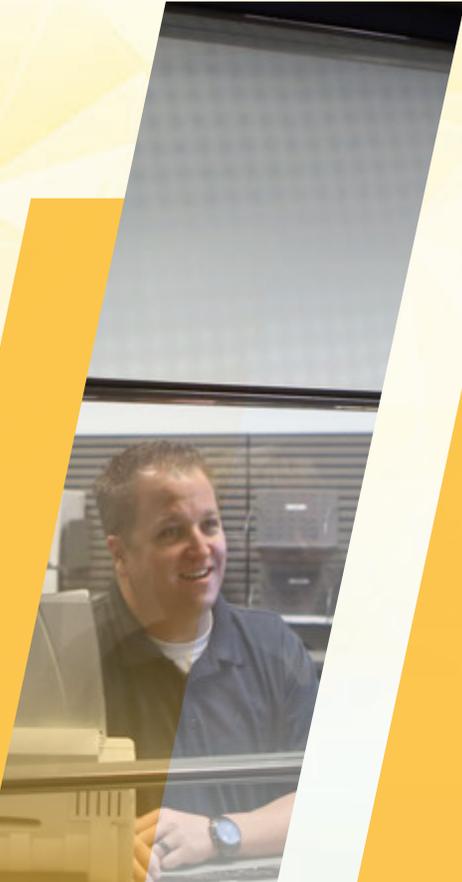
Real Estate Services/Rent AAA-RPR/RNT (2nd Allocation)

		Real Estate Services				
		Base: Allocation:				
Fund	Dept	Job Costs	Base x 0.2237	Total	Total Allocation	
AAA	CCM	County Museum (all funds)	1,998	447	447	1,767
AAA	CCP	Regional Parks (all funds)	8,947	2,001	2,001	7,915
AAA	CCS	PH - California Children's Services			0	0
AAA	CTN	CTC - Court Judicial Benefits			0	0
AAA	DAT	District Attorney (all funds)	1,870	418	418	1,655
AAA	DCS	Child Support Services			0	0
AAA	DPA	Human Services Admin Claim (all funds)			0	0
AAA	EDF	Economic Development Agency (all funds)	25,011	5,594	5,594	22,131
AAA	EMC	PH - Indigent Ambulance			0	0
AAA	FLP	CTC - Drug Court Programs			0	0
AAA	GJY	CTC - Grand Jury	255	57	57	226
AAA	HCC	Health Administration			0	0
AAA	IDC	CTC - Indigent Defense			0	0
AAA	JPL	Capital Facilities Leases			0	0
AAA	LIT	Litigation			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)	15,831	3,541	3,541	14,008
AAA	OCH	HR - Ctr for Emp Hlth & Wellness			0	0
AAA	PBD	Public Defender	12,920	2,890	2,890	11,432
AAA	PGD	Public Guardian - Conservator			0	0
AAA	PHL	Public Health	9,881	2,210	2,210	8,743
AAA	PRB	Probation - Admin, Corr & Det (all funds)	5,228	1,169	1,169	4,625
AAA	ROV	Registrar of Voters			0	0
AAA	SCL	County Schools			0	0
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	31,238	6,987	6,987	27,639
AAA	SVR	PW - Surveyor (all funds)			0	0
AAA	TRC	CTC - Trial Court Funding MOE			0	0
AAA	VAF	Veterans Affairs			0	0
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	69,806	15,613	15,613	61,768
AAF	OOA	Aging and Adult Services (all funds)			0	0
CJV	CIP	Capital Improvement Funds (all funds)	45,942	10,275	10,275	40,652
FPD	106	SBC Fire Protection District (all funds)	15,130	3,384	3,384	13,387
RFZ	097	Flood Control District (all zones)	211,884	47,390	47,390	187,480

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

		Real Estate Services				
		Base: Allocation:				
Fund	Dept	Job Costs	Base x 0.2237	Total	Total Allocation	
RHH	498	IHSS Public Authority	638	143	143	564
RRC	903	Children & Families First Commission	1,381	309	309	1,222
RSC	HPS	Preschool Services	24,586	5,499	5,499	21,755
SAA	TRA	PW - Transportation (all funds)	87,231	19,510	19,510	77,185
SAC	JOB	Workforce Development (all funds)	16,809	3,759	3,759	14,873
SAP	CLB	County Library (all funds)	14,068	3,146	3,146	12,447
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)	1,148	257	257	1,015
All Other						
(various)	(various)	All Other	91,099	20,375	20,375	30,506
(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)	935	209	209	1,762
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/Cedar Glen RDA (all funds)	128	29	29	112
		Totals	1,005,850	224,967	224,967	975,383





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 2016-2017 claimable costs. The FY 2015-2016 budget figures and FY 2014-2015 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	2,448	1,648	0	(752)
IAJ	ISD	IS - Computer Operations	0	3,468	12,804	0	(6,590)
IAM	ISD	IS - Telecommunication Services	0	3,519	9,918	0	(2,701)
IAV	PUR	Surplus Property & Storage Operations	0	1,233	319	0	0
IAY	PUR	Mail/Courier Services	0	2,267	2,711	0	(499)
IBP	RMG	Risk Management (all funds)	0	22,031	6,025	(42,725)	(1,580)
IFM	FLT	Fleet Management	0	8,178	8,823	(67)	(542)
IPD	ISD	IS - Application Development	0	1,163	8,798	0	0
Operating Units							
Enterprise Funds							
EAA	SWM	PW - Solid Waste Management (all funds)	0	6,019	8,907	(6,955)	(3,869)
EAD	MCR	Arrowhead Regional Medical Center (all funds)	(3,685)	47,474	358,067	(3,449)	(47)
Operating Units							
General Fund Operating Units							
AAA	APT	Airports (all funds)	0	1,119	2,201	(3,724)	(73)
AAA	ASR	Assessor/Recorder/County Clerk	0	4,852	24,254	(2,632)	(10,491)
AAA	AWM	Agriculture/Weights & Measures (all funds)	0	1,331	7,089	(133)	(2,021)
AAA	BDF	Board of Supervisors (all funds)	0	1,071	5,424	(3,167)	(1,968)
AAA	CBD	Clerk of the Board	0	1,171	1,403	(1,017)	(658)
AAA	CCM	County Museum (all funds)	0	2,049	2,131	(1,311)	(7,788)
AAA	CCP	Regional Parks (all funds)	0	5,117	13,227	(1,024)	(487)
AAA	CCS	PH - California Children's Services	0	2,059	16,894	0	0
AAA	CTN	CTC - Court Judicial Benefits	0	3	0	0	0
AAA	DAT	District Attorney (all funds)	0	8,453	54,196	(326)	(14,301)
AAA	DCS	Child Support Services	0	9,495	45,615	(71)	(9,208)

**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	IS - Geographical Info System AAA-ISD	Purchasing AAA-PUR	Real Est Services AAA- RPR/RNT	Total
490	1,993	1,043	368	1,291	0	8,529
3,331	20,446	8,109	2,861	8,681	0	53,109
1,302	16,414	6,291	2,218	5,340	(16,736)	25,566
961	1,902	202	71	506	0	5,194
248	1,135	1,709	606	380	0	8,557
723	4,242	4,056	1,346	253	0	(5,629)
2,261	6,068	5,658	1,972	5,517	(9,301)	28,569
0	0	5,536	1,966	633	0	18,096
3,188	7,906	5,641	1,992	1,190	(12,104)	11,916
51,139	16	251,812	80,011	41,052	(10,378)	812,011
36	172	1,399	492	1,012	(119,159)	(116,523)
4,265	24,399	17,438	5,434	3,164	(2,224)	68,459
819	4,514	4,482	1,584	202	(93)	17,775
687	5,797	5,482	1,212	607	0	15,145
272	1,762	1,599	314	228	0	5,073
5,054	21,965	1,347	477	456	(1,089)	23,291
241	1,115	10,356	2,956	1,088	(4,876)	27,712
0	0	11,111	3,775	329	0	34,167
0	0	0	0	0	0	3
6,074	32,695	37,070	12,110	3,037	(1,019)	137,989
0	0	32,781	10,193	1,367	0	90,171

**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	78,474	538,444	(60,473)	(8,687)
AAA	EDF	Economic Development Agency (all funds)	0	1,878	3,427	(639)	(1,023)
AAA	EMC	PH - Indigent Ambulance	0	20	0	0	0
AAA	FLP	CTC - Drug Court Programs	0	27	0	0	0
AAA	GJY	CTC - Grand Jury	0	109	0	(56)	0
AAA	HCC	Health Administration	0	81	113	0	0
AAA	IDC	CTC - Indigent Defense	0	155	0	0	0
AAA	JPL	Capital Facilities Leases	0	1,236	0	0	0
AAA	LIT	Litigation	0	16	0	0	0
AAA	LNJ	Law and Justice Group (all funds)	0	1,855	113	(51)	0
AAA	LUS	Land Use Services Department (all funds)	0	4,904	12,974	(13,242)	(3,858)
AAA	MLH	Behavioral Health (all funds)	0	22,082	97,700	(2,480)	(9,538)
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	0	455	1,360	0	0
AAA	PBD	Public Defender	0	3,941	26,668	(150)	(8,010)
AAA	PGD	Public Guardian - Conservator	0	1,377	2,031	0	(783)
AAA	PHL	Public Health	0	13,381	70,435	(1,041)	(10,436)
AAA	PRB	Probation - Admin, Corr & Det (all funds)	0	21,431	125,384	(892)	(32,079)
AAA	ROV	Registrar of Voters	0	2,266	3,453	(364)	(1,879)
AAA	SCL	County Schools	0	7,539	0	(882)	0
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	0	67,418	395,636	(11,669)	(35,655)
AAA	SVR	PW - Surveyor (all funds)	0	642	2,480	(137)	(765)
AAA	TRC	CTC - Trial Court Funding MOE	0	76	0	0	0
AAA	VAF	Veterans Affairs	0	2,556	2,267	(138)	(911)
Operating Units							
Other Operating Units							
(various)	(various)	Brd-Gov'd Special Districts (summary)	0	8,605	16,108	(2,387)	(2,078)
AAF	OOA	Aging and Adult Services (all funds)	0	1,439	7,630	0	0
CJV	CIP	Capital Improvement Funds (all funds)	(38,715)	988	0	(2,478)	(330)

**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	IS - Geographical Info System AAA-ISD	Purchasing AAA-PUR	Real Est Services AAA- RPR/RNT	Total
1,036	5,610	381,829	120,325	17,944	0	1,074,502
429	3,707	2,175	787	5,442	(13,632)	2,550
0	0	0	0	0	0	20
0	0	0	0	0	0	27
104	560	0	0	0	(139)	578
0	0	72	25	0	0	292
0	0	0	0	25	0	180
0	0	0	0	76	0	1,312
0	0	0	0	759	0	776
0	0	72	25	0	0	2,015
1,732	11,577	8,703	2,913	1,291	0	26,994
3,112	19,427	65,776	21,833	6,960	(8,629)	216,242
0	0	850	304	0	0	2,969
3,808	21,907	18,111	5,959	1,999	(7,042)	67,191
811	2,960	1,290	454	127	0	8,267
4,183	23,559	51,876	15,739	8,782	(5,386)	171,091
21,539	139,214	87,278	28,018	5,593	(2,849)	392,638
1,669	6,052	3,481	783	1,063	0	16,524
0	226	0	0	0	0	6,883
15,951	229,909	263,004	88,420	43,532	(17,026)	1,039,519
365	1,827	1,575	567	25	0	6,578
0	0	0	0	0	0	76
386	2,786	1,438	507	101	0	8,992
388	2,713	10,042	3,610	7,188	(38,048)	6,141
0	0	4,781	1,705	127	0	15,681
385	8,811	0	0	9,111	(25,041)	(47,268)

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

COSTS ALLOCATED TO ...			COSTS ALLOCATED FROM ...				
			Arch. & Eng. AAA-ANE	Auditor - Controller AAA-ATX	County Admin. Office AAA-CAO/FAB	County Counsel AAA-CCL	Fac. Mgmt Custodial AAA-FMC
Fund	Dept						
FPD	106	SBC Fire Protection District (all funds)	0	21,807	94,259	(873)	(4,733)
RFZ	097	Flood Control District (all zones)	0	3,456	16,493	(2,770)	(2,822)
RHH	498	IHSS Public Authority	0	537	3,157	(79)	0
RRC	903	Children & Families First Commission	0	996	0	(367)	0
RSC	HPS	Preschool Services	0	12,567	67,925	(283)	0
SAA	TRA	PW - Transportation (all funds)	0	6,648	33,714	(4,815)	(2,853)
SAC	JOB	Workforce Development (all funds)	0	3,761	9,791	(314)	0
SAP	CLB	County Library (all funds)	0	5,009	23,368	(175)	(498)
SCJ	CAO	Courthouse Temp Construction	0	28	0	0	0
SCM	CAO	Criminal Justice Temp Const	0	28	0	0	0
SFH	CAO	Disaster Recovery Fund	0	8	0	0	0
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	0	839	2,066	(848)	0
Operating Units							
All Other							
(various)	(various)	All Other	0	26,533	227	(2,837)	(17,541)
(various)	(various)	Self-Gov'd Special Districts (summary)	0	1,968	0	(119)	0
MPA	500	Mojave Desert AQMD (all funds)	0	56	0	0	0
NFY	870	S A N B A G (all funds)	0	753	0	0	0
NGJ	875	Inland Library System (all funds)	0	30	0	0	0
NHY	890	L A F C O	0	518	680	0	0
NIA	900	County Law Library	0	268	0	0	0
PAB	RET	Board of Retirement - Admin (all funds)	0	871	0	0	0
SQE	SSV	SA San Sevaine/Cedar Glen RDA (all funds)	0	47	0	(15)	0
Totals			(42,401)	464,198	2,148,360	(177,180)	(208,053)

**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	IS - Geographical Info System AAA-ISD	Purchasing AAA-PUR	Real Est Services AAA- RPR/RNT	Total
1,416	11,251	57,683	21,062	13,009	(8,247)	206,634
1,310	9,412	10,677	3,698	4,100	(115,487)	(71,932)
0	0	1,989	705	0	(347)	5,961
0	0	1,932	598	0	(753)	2,406
237	7,553	133,523	15,178	4,758	(13,401)	228,056
2,201	12,559	31,350	7,546	7,036	(47,545)	45,840
0	855	7,818	2,188	1,797	(9,162)	16,735
380	25,254	17,328	5,221	4,429	(7,667)	72,648
0	0	0	0	0	0	28
0	0	0	0	0	0	28
0	0	0	0	0	0	8
0	0	1,305	462	1,519	(625)	4,718
12,502	69,199	4,719	1,776	228	(49,653)	45,152
0	0	1,890	0	430	0	4,169
0	0	0	0	0	0	56
0	0	3,617	1,296	0	(510)	5,156
0	0	70	25	0	0	126
0	0	430	161	0	0	1,789
0	0	0	0	0	0	268
0	0	3,860	1,235	0	0	5,967
0	0	0	0	0	(69)	(38)
155,035	769,466	1,593,667	485,081	223,786	(548,236)	4,863,724

**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	585	104,868	2,801	1,520	1,339
AAA	CAO/FAB	County Administrative Office	2,086	30,350	4,057	9,188	4,071
AAA	CCL	County Counsel	0	(6,712)	(3,159)	(21,467)	(153)
AAA	FMC	Facilities Management - Custodial	(487)	(7,813)	(3,449)	(3,301)	(1,289)
AAA	FMG	Facilities Management - Grounds	203	3,284	1,266	1,350	599
AAA	FMM	Facilities Management - Maintenance	1,122	18,217	8,091	7,485	3,805
AAA	HRD/UNI	Human Resources	1,292	19,987	2,502	5,847	2,497
AAA	ISD	IS - Geographical Information System	461	6,701	896	2,029	899
AAA	PUR	Purchasing	217	3,448	555	1,085	411
AAA	RPR/RNT	Real Estate Services/Rent	0	0	(40,545)	(465)	0
Totals			5,480	172,330	(26,985)	3,271	12,180

**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	IS - Geographical Info System AAA-ISD	Purchasing AAA-PUR	Real Est Services AAA- RPR/RNT	Total
0	0	0	0	0	0	0
268	2,302	5,761	261	4,099	2,754	126,560
495	6,830	12,589	1,215	2,324	2,451	75,655
(19)	(272)	(10,368)	(1,981)	(1,402)	(1,722)	(47,255)
(161)	(2,295)	(3,619)	(148)	(613)	(7,023)	(30,196)
75	1,066	1,426	159	271	9,480	19,178
476	6,778	8,545	547	2,223	47,306	104,594
307	4,802	9,288	785	1,436	2,465	51,209
109	1,508	2,780	268	513	541	16,704
1,188	1,270	506	410	1,736	579	11,405
0	0	0	0	0	(40,938)	(81,948)
2,738	21,990	26,908	1,517	10,586	15,891	245,905

**SERVICE UNIT
COST ESTIMATION ALLOWANCES**

Fund	Dept	(1) 2016 Total Budgeted Expenditures	(2) Less: 2015 Actual Expenditures	(3) Net Total (Col 1 - 2)	
Central Support Service Units					
AAA	ANE	Architecture & Engineering	2,831,705	2,396,958	434,747
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	39,669,881	33,268,295	6,401,586
AAA	CAO/FAB	County Administrative Office	11,987,093	8,667,443	3,319,650
AAA	CCL	County Counsel	16,319,389	14,418,383	1,901,006
AAA	FMC	Facilities Management - Custodial	5,459,306	4,483,074	976,232
AAA	FMG	Facilities Management - Grounds	1,601,545	1,418,143	183,402
AAA	FMM	Facilities Management - Maintenance	11,985,771	9,631,163	2,354,607
AAA	HRD/UNI	Human Resources	21,832,212	18,253,956	3,578,256
AAA	ISD	IS - Geographical Information System	2,346,976	1,861,913	485,063
AAA	PUR	Purchasing	5,871,137	2,600,879	3,270,258
AAA	RPR/RNT	Real Estate Services/Rent	3,268,645	3,227,823	40,822
TOTALS			123,173,660	100,228,029	22,945,631

**SERVICE UNIT
COST ESTIMATION ALLOWANCES**

(4) 2016 Total Budgeted Cost Appl & Rev	(5) 2016 Allowable Budgeted Cost Appl & Rev	(6) Less: 2015 Allowable Cost Appl & Rev	(7) Net Total (Col 5 - 6)	(8) 2016-17 Cost Est Allowance (Col 3 - 7)
2,858,705	2,858,705	2,376,077	482,628	(47,881)
28,139,597	28,139,597	23,659,342	4,480,255	1,921,331
1,470,690	1,470,690	1,170,797	299,893	3,019,757
13,325,170	13,325,170	11,193,678	2,131,492	(230,485)
5,717,755	5,717,755	4,491,093	1,226,662	(250,429)
1,467,669	1,467,669	1,455,743	11,927	171,475
11,653,197	11,653,197	10,150,660	1,502,537	852,070
11,309,652	11,309,652	9,412,320	1,897,332	1,680,924
216,872	216,872	232,087	(15,215)	500,278
4,171,364	4,171,364	1,125,711	3,045,653	224,604
3,268,645	3,268,645	2,581,747	686,898	(646,076)
83,599,317	83,599,317	67,849,255	15,750,062	7,195,568



ROLL FORWARD COMPUTATION

Fund	Dept	Notes	Cost Allocation Thru This Plan		Cost Allocation Thru 2014-2015 Plan	
			Actual 2014-2015 Costs	Estimated 2014-2015 Costs	Roll Forward	
Internal Service Funds						
IAG	PUR	Printing Services		73,253	99,881	(26,628)
IAJ	ISD	IS - Computer Operations		912,210	705,206	207,004
IAM	ISD	IS - Telecommunication Services		355,401	378,197	(22,796)
IAV	PUR	Surplus Property & Storage Operations		106,833	100,724	6,109
IAY	PUR	Mail/Courier Services		60,971	59,779	1,192
IBP	RMG	Risk Management (all funds)		786,040	454,156	331,884
IFM	FLT	Fleet Management	1	354,186	319,036	35,150
IPD	ISD	IS - Application Development		255,112	0	255,112
Enterprise Funds						
EAA	SWM	PW - Solid Waste Management (all funds)		107,168	300,902	(193,734)
EAD	MCR	Arrowhead Regional Medical Center (all funds)		3,799,960	3,832,995	(33,035)
General Fund Operating Units						
AAA	APT	Airports (all funds)		694,675	513,421	181,254
AAA	ASR	Assessor/Recorder/County Clerk		1,262,906	1,354,961	(92,055)
AAA	AWM	Agriculture/Weights & Measures (all funds)		170,642	232,222	(61,580)
AAA	BDF	Board of Supervisors (all funds)		531,875	580,181	(48,306)
AAA	CBD	Clerk of the Board		155,898	253,231	(97,333)
AAA	CCM	County Museum (all funds)		925,176	876,148	49,028
AAA	CCP	Regional Parks (all funds)		3,374,322	3,867,743	(493,421)
AAA	CCS	PH - California Children's Services		230,364	225,652	4,712
AAA	CTN	CTC - Court Judicial Benefits		49	46	3
AAA	DAT	District Attorney (all funds)		2,243,403	1,554,369	689,034
AAA	DCS	Child Support Services		463,418	628,587	(165,169)
AAA	DPA	Human Services Admin Claim (all funds)		5,308,326	5,572,528	(264,202)
AAA	EDF	Economic Development Agency (all funds)		175,853	161,745	14,108
AAA	EMC	PH - Indigent Ambulance		337	244	93
AAA	FLP	CTC - Drug Court Programs		448	929	(481)
AAA	GJY	CTC - Grand Jury		27,924	30,896	(2,972)
AAA	HCC	Health Administration		2,319	9,839	(7,520)
AAA	IDC	CTC - Indigent Defense		2,845	6,667	(3,822)

ROLL FORWARD COMPUTATION

Fund	Dept	Notes	Cost Allocation Thru This Plan	Cost Allocation Thru 2014-2015 Plan	Roll Forward
			Actual 2014-2015 Costs	Estimated 2014-2015 Costs	
AAA	JPL	Capital Facilities Leases	(32,793)	88,973	(121,766)
AAA	LIT	Litigation	7,080	4,909	2,171
AAA	LNJ	Law and Justice Group (all funds)	30,168	9,134	21,034
AAA	LUS	Land Use Services Department (all funds)	1,596,837	1,428,398	168,439
AAA	MLH	Behavioral Health (all funds)	1,099,200	1,218,460	(119,260)
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	20,213	20,933	(720)
AAA	PBD	Public Defender	725,514	813,512	(87,998)
AAA	PGD	Public Guardian - Conservator	151,172	164,135	(12,963)
AAA	PHL	Public Health	1,688,694	2,099,671	(410,977)
AAA	PRB	Probation - Admin, Corr & Det (all funds)	6,156,322	5,901,242	255,080
AAA	ROV	Registrar of Voters	402,443	470,030	(67,587)
AAA	SCL	County Schools	136,044	197,637	(61,593)
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	2 26,815,248	24,296,146	2,519,102
AAA	SVR	PW - Surveyor (all funds)	109,365	120,821	(11,456)
AAA	TRC	CTC - Trial Court Funding MOE	1,275	1,305	(30)
AAA	VAF	Veterans Affairs	143,071	99,682	43,389
Other Operating Units					
(various)	(various)	Brd-Gov'd Special Districts (summary)	872,080	725,886	146,194
AAF	OOA	Aging and Adult Services (all funds)	80,010	127,175	(47,165)
CJV	CIP	Capital Improvement Funds (all funds)	550,090	272,945	277,145
FPD	106	SBC Fire Protection District (all funds)	4,356,292	4,337,387	18,905
RFZ	097	Flood Control District (all zones)	499,758	414,088	85,670
RHH	498	IHSS Public Authority	36,851	31,359	5,492
RRC	903	Children & Families First Commission	25,308	66,122	(40,814)
RSC	HPS	Preschool Services	2,048,027	2,763,246	(715,219)
SAA	TRA	PW - Transportation (all funds)	3,147,683	3,322,181	(174,498)
SAC	JOB	Workforce Development (all funds)	189,965	308,911	(118,946)
SAP	CLB	County Library (all funds)	820,406	894,751	(74,345)
SCJ	CAO	Courthouse Temp Construction	468	455	13
SCM	CAO	Criminal Justice Temp Const	468	489	(21)
SFH	CAO	Disaster Recovery Fund	127	129	(2)
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	329,177	358,121	(28,944)

ROLL FORWARD COMPUTATION

Fund	Dept	Notes	Cost Allocation Thru This Plan	Cost Allocation Thru 2014-2015 Plan	Roll Forward	
			Actual 2014-2015 Costs	Estimated 2014-2015 Costs		
All Other						
(various)	(various)	All Other	3	3,710,660	3,967,868	(257,208)
(various)	(various)	Self-Gov'd Special Districts (summary)	2	39,199	38,394	805
MPA	500	Mojave Desert AQMD (all funds)		(87)	(4,477)	4,390
NFY	870	S A N B A G (all funds)		34,621	7,402	27,219
NGJ	875	Inland Library System (all funds)		1,149	935	214
NHY	890	L A F C O		13,236	3,271	9,965
NIA	900	County Law Library		(611)	(2,226)	1,615
PAB	RET	Board of Retirement - Admin (all funds)		50,795	56,723	(5,928)
SQE	SSV	SA San Sevaine/Cedar Glen RDA (all funds)		2,936	5,575	(2,639)
Totals				78,240,374	76,751,983	1,488,391

NOTES:

1. Includes \$129,075 for IBA-VHS Fleet Management – Motor Pool and \$379,959 for ICB-VHS Fleet Management - Garage. These two budget units were merged into a new unit IFM-FLT Fleet Management.
2. Includes \$35,112 for MPU-IWF, which is a self-governed unit. In FY2013-14, this budget unit reclassified from AAA-SHR Sheriff to Self-Gov'd Special Districts.
3. Includes \$2,511 for STD-905 Authority for the Handicapped, which was inactive. This budget unit reclassified to All Other.





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