

SAN BERNARDINO COUNTY

2015-2016 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 2015-2016 ALLOWABLE COSTS
ACTUAL FY 2013-2014 ALLOWABLE COSTS





SAN BERNARDINO COUNTY

2015-2016

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

**COUNTY OF SAN BERNARDINO
2015-2016
COUNTYWIDE COST ALLOCATION PLAN**

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**COUNTY OF SAN BERNARDINO
2015-2016
COUNTYWIDE COST ALLOCATION PLAN**

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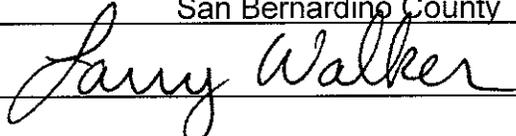
CERTIFICATION FOR COST PLAN

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, 2016 are allowable in accordance with the requirements of 2 CFR Part 225, (formerly OMB Circular A-87), "Cost Principles for State and Local Governments" and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

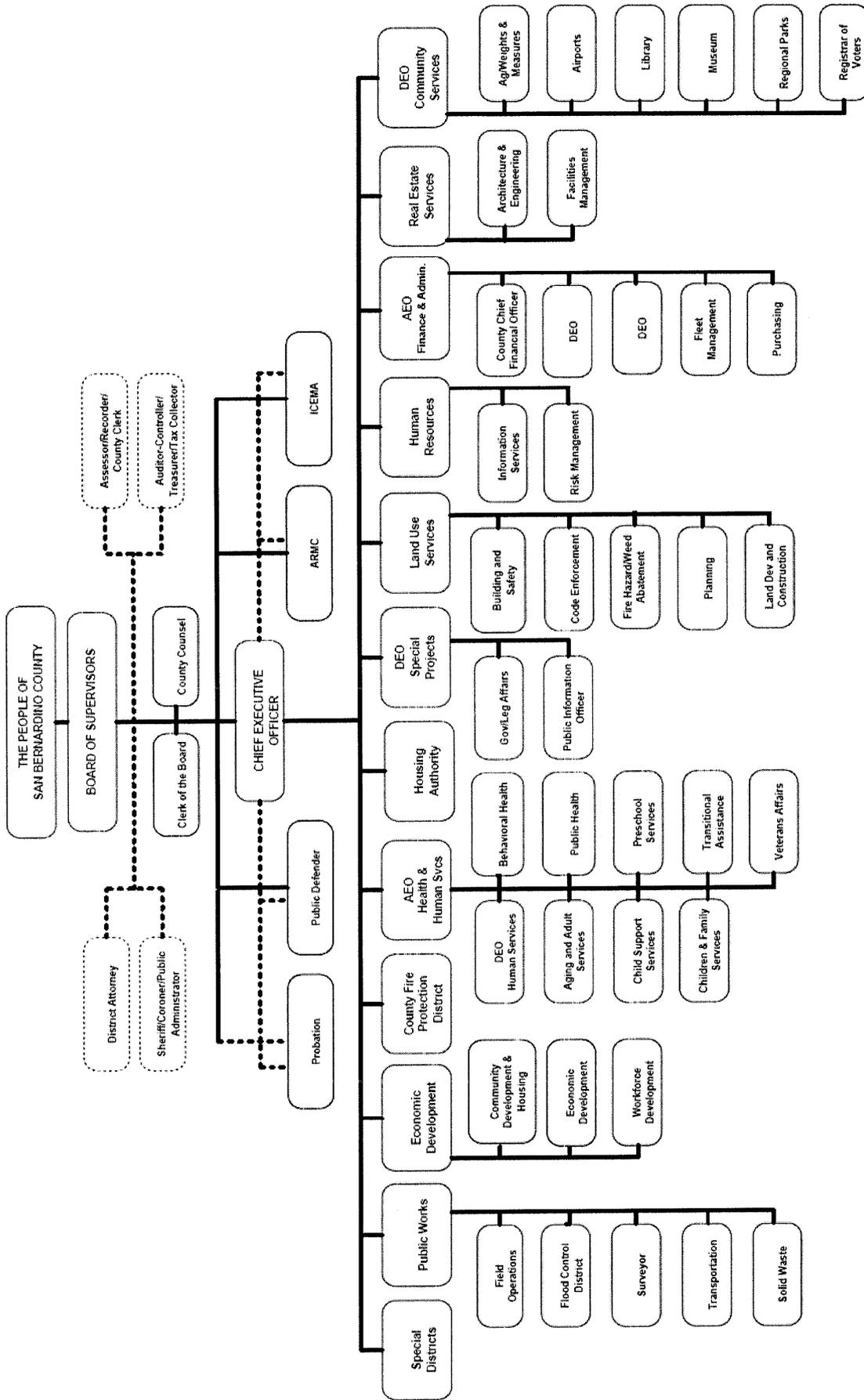
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Government Unit: San Bernardino County
Signature: 
Name of Official: LARRY WALKER
Title: Auditor-Controller/Treasurer/Tax Collector
Date of Execution: December 18, 2014

COUNTY OF SAN BERNARDINO ORGANIZATIONAL CHART

AS OF 12/2014



COUNTY OF SAN BERNARDINO
2015-2016
COUNTYWIDE COST ALLOCATION PLAN

AUTHORITY SUMMARY

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

The County of San Bernardino is required to submit a cost allocation plan annually. The plan is subject to review and approval by the California State Controller acting for the cognizant Federal agency, the Department of Health and Human Services (HSS). When the State Controller deems it to be appropriate, a field review is performed to verify that the data incorporated in the county cost plan is adequately supported. A field review was completed for the plan used during County fiscal year 2014.



SUMMARY OF CLAIMABLE COSTS

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

COSTS ALLOCATED TO ...			COSTS ALLOCATED FROM ...				
Fund	Dept		Space Use	Computer Software + Equipment Use	Utilities	Rent	Arch. & Eng. AAA-ANE
Operating Units							
Internal Service Funds							
IAG	PUR	Printing Services	22,237	0	26,608	0	0
IAJ	ISD	IS - Computer Operations	189,242	0	469,726	0	0
IAM	ISD	IS - Telecommunication Services	101,378	0	304,236	0	0
IAV	PUR	Surplus Property & Storage Operations	40,997	0	48,874	0	0
IAY	PUR	Mail/Courier Services	10,560	0	12,589	0	0
IBP	RMG	Risk Management (all funds)	63,615	0	62,457	0	0
IFM	FLT	Fleet Management	0	0	163,926	0	0
Operating Units							
Enterprise Funds							
EAA	SWM	PW - Solid Waste Management (all funds)	0	0	95,599	0	0
EAD	MCR	Arrowhead Regional Medical Center (all funds)	0	0	17,225	0	5,972
Operating Units							
General Fund Operating Units							
AAA	APT	Airports (all funds)	34,875	36,033	288,499	0	(138)
AAA	ASR	Assessor/Recorder/County Clerk	409,740	109,919	425,798	0	0
AAA	AWM	Agriculture/Weights & Measures (all funds)	31,910	22,456	28,135	0	0
AAA	BDF	Board of Supervisors (all funds)	127,263	0	95,515	0	0
AAA	CBD	Clerk of the Board	27,756	1,962	34,300	0	0
AAA	CCM	County Museum (all funds)	351,869	20,687	395,670	0	0
AAA	CCP	Regional Parks (all funds)	550,541	84,280	2,856,636	0	0
AAA	CCS	PH - California Children's Services	0	52,058	0	0	0
AAA	CTN	CTC - Court Judicial Benefits	0	0	0	0	0
AAA	DAT	District Attorney (all funds)	450,034	43,599	416,600	0	0
AAA	DCS	Child Support Services	0	0	0	0	0
AAA	DPA	Human Services Admin Claim (all funds)	56,027	0	79,260	0	0
AAA	EDF	Economic Development Function (all funds)	63,894	3,390	57,622	0	0
AAA	EMC	PH - Indigent Ambulance	0	0	0	0	0
AAA	FLP	CTC - Drug Court Programs	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 Application Development AAA-ISD
7,676	3,899	0	(37)	(222)	1,500	7,718	3,750
44,969	30,586	0	(335)	(1,740)	14,685	(64,124)	(169,291)
32,481	22,596	0	(1,521)	(1,169)	14,163	(1,488)	97,321
(2,839)	533	0	(3)	(434)	98	1,060	(611)
7,060	6,339	0	(24)	(112)	820	12,321	2,009
287,026	14,462	(132,865)	(71)	(329)	2,560	(32,888)	4,996
75,750	19,930	1,906	(8)	(931)	256	39,846	9,416
35,245	20,351	(103,612)	(681)	(9,242)	3,007	19,093	28,517
804,356	829,305	(171)	0	(59,322)	0	1,235,678	241,496
44,208	5,006	(5,912)	(2)	(16)	62	9,936	2,016
71,828	56,548	179,748	(650)	(1,779)	13,782	54,582	18,752
17,614	16,175	23,069	(95)	(371)	3,339	31,853	5,805
18,555	11,918	211,040	(89)	(403)	3,468	89,651	55,022
7,538	3,528	64,476	(51)	(123)	987	17,526	5,875
55,274	5,968	50,114	(669)	(2,101)	13,615	43,796	16,683
188,018	33,408	155,871	(13)	(109)	403	84,754	12,161
34,772	40,926	0	0	0	0	89,432	14,533
51	0	0	0	0	0	0	0
149,615	125,015	24,689	(751)	(2,578)	18,409	219,585	57,487
145,613	108,192	(71)	(414)	0	257	137,247	133,548
1,345,310	1,267,886	(48,130)	(828)	(291)	3,196	1,755,532	449,590
27,509	7,979	8,805	(45)	(195)	1,919	15,799	2,983
294	0	0	0	0	0	0	0
600	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	9,071	0	82,201
IAJ ISD	61,419	0	575,139
IAM ISD	59,151	41,897	669,047
IAV PUR	0	0	87,676
IAY PUR	945	0	52,508
IBP RMG	4,725	0	273,688
IFM FLT	31,371	1,970	343,431
Operating Units			
Enterprise Funds			
EAA SWM	12,095	20,365	120,737
EAD MCR	180,100	1,677	3,256,316
Operating Units			
General Fund Operating Units			
AAA APT	11,528	223,278	649,373
AAA ASR	27,024	2,289	1,367,581
AAA AWM	2,646	2,476	185,012
AAA BDF	1,134	745	613,819
AAA CBD	2,079	0	165,854
AAA CCM	567	3,966	955,440
AAA CCP	13,985	12,059	3,991,994
AAA CCS	6,047	0	237,768
AAA CTN	0	0	51
AAA DAT	13,040	4,046	1,518,790
AAA DCS	35,151	1,011	560,533
AAA DPA	135,878	0	5,043,431
AAA EDF	24,946	21,481	236,086
AAA EMC	0	0	294
AAA FLP	0	0	600

**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	GJY	CTC - Grand Jury	16,289	0	18,903	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 Proceeds and Uses	0	0	0	0	0
AAA	LNJ	Law and Justice Group (all funds)	0	0	0	0	0
AAA	LUS	Land Use Services Department (all funds)	220,130	55,506	182,966	0	0
AAA	MLH	Behavioral Health (all funds)	0	0	326,242	0	0
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	0	935	0	0	0
AAA	PBD	Public Defender	215,515	55,697	250,567	0	0
AAA	PGD	Public Guardian - Conservator	43,094	5,387	69,580	0	0
AAA	PHL	Public Health	196,788	243,761	453,742	0	0
AAA	PRB	Probation - Admin, Corr & Det (all funds)	2,576,418	271,521	1,513,014	0	0
AAA	ROV	Registrar of Voters	71,261	109,178	84,954	0	0
AAA	SCL	County Schools	0	0	(2,124)	0	0
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	6,427,614	6,042,973	7,933,776	0	0
AAA	SVR	PW - Surveyor (all funds)	9,956	35,076	27,572	0	0
AAA	TRC	CTC - Trial Court Funding MOE	0	0	0	0	0
AAA	VAF	Veterans Affairs	46,414	883	29,603	0	0
Operating Units							
Other Operating Units							
(various)	(various)	Brd-Gov'd Special Districts (summary)	19,564	370,532	39,215	0	0
AAF	OOA	Aging and Adult Services (all funds)	0	2,939	0	0	0
CJV	CIP	Capital Improvement Funds (all funds)	0	3,506	0	0	64,594
FPD	106	SBC Fire Protection District (all funds)	121,757	2,905,480	78,439	0	0
RFZ	097	Flood Control District (all zones)	34,853	3,448	84,701	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	92,479	152,811	43,588	0	0
SAA	TRA	Transportation (all funds)	135,513	2,181,283	176,545	0	0
SAC	JOB	Workforce Development (all funds)	0	14,712	0	0	0
SAP	CLB	County Library (all funds)	355,263	61,954	33,744	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 Application Development AAA-ISD
1,940	0	49	(10)	(47)	349	0	197
1,741	523	0	0	0	0	1,039	186
3,592	0	0	0	0	0	0	0
(19,967)	0	0	0	0	0	0	0
463	0	0	0	0	0	0	0
2,322	267	2,405	0	0	0	527	95
52,960	29,085	574,318	5,251	5,607	15,321	72,664	(849)
376,966	218,641	1,532	(400)	(1,925)	14,192	90,731	112,571
8,284	3,160	0	0	0	12	7,519	946
95,949	60,693	8,295	(338)	(1,651)	11,296	128,670	8,685
27,453	4,902	0	(604)	(389)	1,424	9,708	1,741
278,463	169,653	44,623	(3,424)	(1,869)	15,811	270,303	74,732
408,862	297,973	73,851	(1,613)	(7,381)	73,586	556,991	111,040
22,233	8,577	39,444	7,222	(755)	7,010	32,987	(8,836)
13,561	0	68,275	0	0	0	0	0
1,271,950	916,808	10,211	(2,050)	(8,754)	132,261	1,695,525	666,220
12,719	6,667	106	(34)	(165)	1,282	5,661	39,142
1,391	0	0	0	0	0	0	0
7,050	5,251	12,467	(38)	(175)	1,773	10,309	1,876
11,295	40,043	(4,866)	7,212	(176)	779	76,667	(891)
25,830	19,306	(9,755)	0	0	0	39,174	6,735
15,961	0	89,532	(494)	(878)	(3,836)	0	0
239,028	223,175	977	(757)	(494)	(4,615)	128,065	102,950
21,977	36,331	(11,013)	(103)	(504)	3,060	99,173	22,025
6,742	5,467	(171)	0	0	0	14,962	1,941
(2,466)	0	1,152	0	0	0	40,249	(7,841)
253,758	161,274	207	(13)	(107)	3,521	1,378,562	57,269
148,201	81,585	(42,099)	71	5,740	10,200	154,029	27,010
66,644	22,831	3,134	0	0	82	103,520	8,107
87,467	59,154	174	(25)	(304)	16,887	146,406	30,893

**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 GJY	0	0	37,669
AAA HCC	0	0	3,488
AAA IDC	378	0	3,970
AAA JPL	0	0	(19,967)
AAA LIT	4,725	0	5,187
AAA LNJ	0	0	5,616
AAA LUS	14,741	27,258	1,254,957
AAA MLH	54,994	13,069	1,206,613
AAA OCH	0	0	20,858
AAA PBD	11,339	12,059	856,776
AAA PGD	0	0	162,294
AAA PHL	123,972	23,068	1,889,623
AAA PRB	34,962	12,564	5,921,788
AAA ROV	7,559	0	380,835
AAA SCL	0	0	79,713
AAA SHR	274,213	70,593	25,431,339
AAA SVR	10,394	0	148,376
AAA TRC	0	0	1,391
AAA VAF	189	0	115,602
Operating Units			
Other Operating Units			
(various) (various)	44,978	69,414	673,767
AAF OOA	3,213	0	87,442
CJV CIP	45,167	33,061	246,613
FPD 106	93,546	14,506	3,902,058
RFZ 097	34,017	274,254	602,219
RHH 498	0	0	28,941
RRC 903	0	7,107	38,201
RSC HPS	14,552	36,574	2,194,476
SAA TRA	36,851	171,132	3,086,062
SAC JOB	10,583	13,788	243,402
SAP CLB	18,142	10,393	820,147

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

COSTS ALLOCATED FROM ...

Cost Estimation	Total Estimated	Roll Forward	Total Claimable
250	37,919	21,370	59,288
265	3,753	4,979	8,733
95	4,066	(4,410)	(344)
524	(19,442)	(100,303)	(119,745)
72	5,259	3,683	8,942
396	6,011	(1,184)	4,827
103,818	1,358,775	72,271	1,431,045
129,012	1,335,625	(123,669)	1,211,957
1,765	22,623	3,093	25,715
32,605	889,381	46,933	936,314
4,177	166,471	26,645	193,116
98,248	1,987,871	(138,659)	1,849,213
212,841	6,134,629	2,376,777	8,511,405
15,786	396,620	(43,803)	352,817
7,183	86,896	(65,755)	21,141
571,893	26,003,232	2,213,538	28,216,770
5,683	154,059	39,734	193,794
35	1,426	(252)	1,174
4,541	120,143	49,106	169,249
(11,814)	661,953	(243,269)	418,685
9,016	96,458	(65,045)	31,413
(108,142)	138,471	(596,177)	(457,706)
99,144	4,001,202	(282,326)	3,718,876
(126,504)	475,714	318,070	793,784
3,808	32,749	(41,142)	(8,394)
3,608	41,809	(62,508)	(20,699)
198,667	2,393,143	(804,419)	1,588,724
(22,029)	3,064,032	(297,108)	2,766,924
12,748	256,150	(284,412)	(28,263)
37,941	858,088	(131,478)	726,610

**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
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	255,720	0	0	0
STD	905	Authority for the Handicapped (inactive)	0	0	0	0	0
Operating Units							
All Other							
(various)	(various)	All Other	2,809,821	95,761	548,016	0	0
(various)	(various)	Self-Gov'd Special Districts (summary)	0	15,120	0	0	0
MPA	500	Mojave Desert AQMD (all funds)	0	0	0	0	0
NFY	870	S A N B A G (all funds)	0	0	0	0	0
NGJ	875	Inland Library System (all funds)	0	0	0	0	0
NHY	890	L A F C O	0	0	0	0	0
NIA	900	County Law Library	0	0	0	0	0
PAB	RET	Board of Retirement - Admin (all funds)	0	3,440	0	0	0
SQE	SSV	SA San Sevaine/Cedar Glen RDA (all funds)	0	1,090	0	0	0
Totals			15,924,671	13,263,098	17,772,319	0	70,428

**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 Application Development AAA-ISD
473	0	0	0	0	0	0	0
482	0	0	0	0	0	0	0
121	0	0	0	0	0	0	0
11,975	5,568	593	(1)	0	0	10,976	2,939
3,857	0	0	0	0	0	0	0
219,572	533	8,882	(256)	5,121	81,336	43,643	37,086
3,042	0	(2,745)	0	0	0	23,882	(505)
(5,831)	0	0	0	0	0	0	0
(15,230)	0	0	0	0	(5,458)	26,559	4,797
559	0	0	0	0	0	519	95
2,936	1,517	0	0	0	(304)	2,992	(12,114)
799	0	0	0	0	0	0	0
15,524	0	0	0	0	0	25,910	4,688
613	0	(2,505)	0	0	0	6	0
7,079,779	5,009,537	1,296,028	3,307	(90,569)	472,496	8,964,839	2,284,990

**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
SCJ CAO	0	0	473
SCM CAO	0	0	482
SFH CAO	0	0	121
SMI ICM	9,638	745	298,154
STD 905	0	0	3,857
Operating Units			
All Other			
(various) (various)	2,646	107,945	3,960,105
(various) (various)	2,457	0	41,251
MPA 500	0	0	(5,831)
NFY 870	0	(1,323)	9,344
NGJ 875	0	0	1,173
NHY 890	0	0	(4,973)
NIA 900	0	0	799
PAB RET	0	0	49,562
SQE SSV	1,512	0	716
	1,487,666	1,233,466	74,772,055

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

COSTS ALLOCATED FROM ...

Cost Estimation	Total Estimated	Roll Forward	Total Claimable
12	484	(352)	132
12	495	(356)	139
3	124	(484)	(359)
7,145	305,299	149,919	455,218
102	3,959	(42,157)	(38,198)
(50,034)	3,910,071	245,599	4,155,670
5,151	46,403	(3,664)	42,739
26	(5,805)	(6,794)	(12,599)
3,637	12,981	174,096	187,077
107	1,280	(895)	386
1,033	(3,940)	(11,786)	(15,726)
128	926	(1,870)	(944)
5,021	54,583	(1,448)	53,135
448	1,164	(18,372)	(17,208)
3,247,715	78,019,770	967,795	78,987,565



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	11,092	1,690,520	38,968	55,210	28,918
AAA	CAO/FAB	County Administrative Office	4,414	67,634	7,797	19,871	10,698
AAA	CCL	County Counsel	0	65,438	201,517	1,116,543	7,044
AAA	FMC	Facilities Management - Custodial	(271)	(4,912)	(2,052)	(1,828)	26,213
AAA	FMG	Facilities Management - Grounds	(120)	(2,575)	(744)	(793)	6,605
AAA	FMM	Facilities Management - Maintenance	266	7,903	2,902	3,072	59,735
AAA	HRD/UNI	Human Resources	9,046	85,850	15,924	52,790	24,090
AAA	ISD	IS - Application Development	(14,958)	(282,332)	20,925	2,562	(33,335)
AAA	PUR	Purchasing	0	40,178	6,525	4,293	1,717
AAA	RPR/RNT	Real Estate Services/Rent	0	0	82,255	980	0
Totals			9,470	1,667,705	374,017	1,252,698	131,682

**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 Application Development AAA-ISD	Purchasing AAA-PUR	Real Est Services AAA- RPR/RNT	Total
0	0	0	0	0	0	0
5,439	44,339	64,582	22,420	68,886	81,761	2,112,136
1,029	14,902	27,627	22,366	4,667	5,488	186,492
722	10,294	264,034	140,582	64,965	64,604	1,935,743
2,688	38,311	(1,728)	(70)	(368)	25,756	81,740
677	9,653	(798)	(31)	(159)	4,677	16,393
6,127	87,304	2,923	122	1,185	99,098	270,636
2,114	30,410	63,673	(10,027)	9,529	18,579	301,979
(3,508)	(48,935)	(191,483)	2,806,423	(28,816)	(4,395)	2,222,147
4,293	7,555	3,091	4,979	16,140	3,949	92,719
0	0	0	0	0	41,480	124,714
19,581	193,833	231,921	2,986,766	136,030	340,997	7,344,700



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	2,106,986	243,132	0	2,350,118
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	22,953,667	11,174,677	459,179	34,587,523
AAA	CAO/FAB	County Administrative Office	4,813,568	2,150,953	140,095	7,104,616
AAA	CCL	County Counsel	12,094,766	1,439,687	78,463	13,612,916
AAA	FMC	Facilities Management - Custodial	2,294,587	2,520,513	136,908	4,952,008
AAA	FMG	Facilities Management - Grounds	347,189	1,022,201	73,881	1,443,271
AAA	FMM	Facilities Management - Maintenance	5,066,423	4,072,161	83,534	9,222,117
AAA	HRD/UNI	Human Resources	14,128,780	3,952,404	(48,016)	18,033,168
AAA	ISD	IS - Application Development	12,753,326	1,862,212	130,740	14,746,278
AAA	PUR	Purchasing	1,771,749	337,118	55,355	2,164,222
AAA	RPR/RNT	Real Estate Services/Rent	2,187,690	1,208,113	4,868	3,400,671
TOTALS			80,518,730	29,983,171	1,115,007	111,616,908



COMPUTER SOFTWARE - DEPRECIATION EQUIPMENT USE – ALLOWED COST

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

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

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

Fund	Dept		Computer Software		Equipment		Total
			Acquisition Costs	Depreciation Expense	Acquisition Costs	Use Allow 0.066667	
Central Support Service Units							
AAA	ANE	Architecture & Engineering	666,418	18,512	40,012	2,667	21,179
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	144,189	23,200	1,675,044	111,670	134,870
AAA	CAO/FAB	County Administrative Office	0	0	73,135	4,876	4,876
AAA	CCL	County Counsel	0	0	40,251	2,683	2,683
AAA	FMC	Facilities Management - Custodial	144,202	4,006	0	0	4,006
AAA	FMG	Facilities Management - Grounds	14,790	411	71,038	4,736	5,147
AAA	FMM	Facilities Management - Maintenance	210,757	5,854	106,530	7,102	12,956
AAA	HRD/UNI	Human Resources	0	0	23,197	1,546	1,546
AAA	ISD	IS - Application Development	0	0	151,102	10,074	10,074
AAA	PUR	Purchasing	430,718	11,964	15,037	1,002	12,967
AAA	RPR/RNT	Real Estate Services/Rent	0	0	0	0	0
SUBTOTALS			1,611,074	63,947	2,195,346	146,357	210,304
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
SUBTOTALS			0	0	0	0	0
Enterprise Funds							
EAA	SWM	PW - Solid Waste Management (all funds)	0	0	0	0	0
EAD	MCR	Arrowhead Regional Medical Center (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		
SUBTOTALS		0	0	0	0	0	
General Fund Operating Units							
AAA	APT	Airports (all funds)	0	0	540,493	36,033	36,033
AAA	ASR	Assessor/Recorder/County Clerk	36,504	3,087	1,602,466	106,832	109,919
AAA	AWM	Agriculture/Weights & Measures (all funds)	0	0	336,837	22,456	22,456
AAA	BDF	Board of Supervisors (all funds)	0	0	0	0	0
AAA	CBD	Clerk of the Board	0	0	29,428	1,962	1,962
AAA	CCM	County Museum (all funds)	0	0	310,308	20,687	20,687
AAA	CCP	Regional Parks (all funds)	0	0	1,264,191	84,280	84,280
AAA	CCS	PH - California Children's Services	149,475	49,825	33,495	2,233	52,058
AAA	CTN	CTC - Court Judicial Benefits	0	0	0	0	0
AAA	DAT	District Attorney (all funds)	0	0	653,989	43,599	43,599
AAA	DCS	Child Support Services	0	0	0	0	0
AAA	DPA	Human Services Admin Claim (all funds)	0	0	0	0	0
AAA	EDF	Economic Development Function (all funds)	0	0	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 Proceeds and Uses	0	0	0	0	0
AAA	LNJ	Law and Justice Group (all funds)	0	0	0	0	0
AAA	LUS	Land Use Services Department (all funds)	1,219,888	33,886	324,299	21,620	55,506
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
AAA	PBD	Public Defender	0	0	835,444	55,697	55,697

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

Fund	Dept		Computer Software		Equipment		Total
			Acquisition Costs	Depreciation Expense	Acquisition Costs	Use Allow 0.066667	
AAA	PGD	Public Guardian - Conservator	0	0	80,801	5,387	5,387
AAA	PHL	Public Health	469,818	12,951	3,462,135	230,810	243,761
AAA	PRB	Probation - Admin, Corr & Det (all funds)	0	0	4,072,801	271,521	271,521
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)	2,779,587	712,312	79,959,512	5,330,661	6,042,973
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			4,655,272	812,061	95,748,134	6,383,241	7,195,302

Other Operating Units

(various)	(various)	Brd-Gov'd Special Districts (summary)	14,000	778	5,546,286	369,754	370,532
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	52,585	3,506	3,506
FPD	106	SBC Fire Protection District (all funds)	24,500	6,806	43,479,895	2,898,674	2,905,480
RFZ	097	Flood Control District (all zones)	0	0	51,719	3,448	3,448
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	2,292,160	152,811	152,811
SAA	TRA	Transportation (all funds)	0	0	32,719,082	2,181,283	2,181,283
SAC	JOB	Workforce Development (all funds)	0	0	220,683	14,712	14,712
SAP	CLB	County Library (all funds)	0	0	929,301	61,954	61,954
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)	561,930	182,810	1,093,639	72,910	255,720
STD	905	Authority for the Handicapped (inactive)	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	
SUBTOTALS			600,430	190,393	86,429,428	5,761,991	5,952,384
All Other							
(various)	(various)	All Other	252,288	7,008	1,331,283	88,753	95,761
(various)	(various)	Self-Gov'd Special Districts (summary)	0	0	226,806	15,120	15,120
MPA	500	Mojave Desert AQMD (all funds)	0	0	0	0	0
NFY	870	S A N B A G (all funds)	0	0	0	0	0
NGJ	875	Inland Library System (all funds)	0	0	0	0	0
NHY	890	L A F C O	0	0	0	0	0
NIA	900	County Law Library	0	0	0	0	0
PAB	RET	Board of Retirement - Admin (all funds)	0	0	51,606	3,440	3,440
SQE	SSV	SA San Sevaine/Cedar Glen RDA (all funds)	0	0	16,355	1,090	1,090
SUBTOTALS			252,288	7,008	1,626,050	108,404	115,412
TOTALS			7,119,064	1,073,409	185,998,959	12,399,993	13,473,402



RENT – ALLOWED COST

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

RENT - ALLOWED COSTS

Fund	Dept		Rent Paid by Real Estate Svcs For Others	Less Amount Transferred To User	Total Allowed Costs
Central Support Service Units					
AAA	ANE	Architecture & Engineering	0	0	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	0	0	0
AAA	CAO/FAB	County Administrative Office	0	0	0
AAA	CCL	County Counsel	6,324	6,324	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 - Application Development	0	0	0
AAA	PUR	Purchasing	0	0	0
AAA	RPR/RNT	Real Estate Services/Rent	0	0	0
SUBTOTALS			6,324	6,324	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)	386,472	386,472	0

RENT - ALLOWED COSTS

Fund	Dept		Rent Paid by Real Estate Svcs For Others	Less Amount Transferred To User	Total Allowed Costs
SUBTOTALS			386,472	386,472	0
General Fund Operating Units					
AAA	APT	Airports (all funds)	0	0	0
AAA	ASR	Assessor/Recorder/County Clerk	90,129	90,129	0
AAA	AWM	Agriculture/Weights & Measures (all funds)	70,518	70,518	0
AAA	BDF	Board of Supervisors (all funds)	0	0	0
AAA	CBD	Clerk of the Board	0	0	0
AAA	CCM	County Museum (all funds)	88,000	88,000	0
AAA	CCP	Regional Parks (all funds)	0	0	0
AAA	CCS	PH - California Children's Services	299,880	299,880	0
AAA	CTN	CTC - Court Judicial Benefits	0	0	0
AAA	DAT	District Attorney (all funds)	703,262	703,262	0
AAA	DCS	Child Support Services	2,719,430	2,719,430	0
AAA	DPA	Human Services Admin Claim (all funds)	23,279,307	23,279,307	0
AAA	EDF	Economic Development Function (all funds)	0	0	0
AAA	EMC	PH - Indigent Ambulance	0	0	0
AAA	FLP	CTC - Drug Court Programs	0	0	0
AAA	GJY	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 Proceeds and Uses	0	0	0
AAA	LNJ	Law and Justice Group (all funds)	0	0	0
AAA	LUS	Land Use Services Department (all funds)	0	0	0
AAA	MLH	Behavioral Health (all funds)	3,980,097	3,980,097	0
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	0	0	0
AAA	PBD	Public Defender	338,761	338,761	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	3,051,544	3,051,544	0
AAA	PRB	Probation - Admin, Corr & Det (all funds)	1,481,778	1,481,778	0
AAA	ROV	Registrar of Voters	0	0	0
AAA	SCL	County Schools	0	0	0
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	723,648	723,648	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			36,826,354	36,826,354	0

Other Operating Units

(various)	(various)	Brd-Gov'd Special Districts (summary)	71,580	71,580	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	2,396,181	2,396,181	0
SAA	TRA	Transportation (all funds)	0	0	0
SAC	JOB	Workforce Development (all funds)	1,461,534	1,461,534	0
SAP	CLB	County Library (all funds)	474,987	474,987	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)	396,203	396,203	0
STD	905	Authority for the Handicapped (inactive)	0	0	0

RENT - ALLOWED COSTS

Fund	Dept		Rent Paid by Real Estate Svcs For Others	Less Amount Transferred To User	Total Allowed Costs
SUBTOTALS			4,800,484	4,800,484	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			42,086,594	42,086,594	0



SPACE USE – ALLOWED COSTS

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

SPACE USE - ALLOWED COSTS

Fund	Dept		County-Owned Buildings	
			Acquisition Cost	Space Use Allowance: 2%
Central Support Service Units				
AAA	ANE	Architecture & Engineering	1,060,441	21,209
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	10,825,872	216,517
AAA	CAO/FAB	County Administrative Office	6,585,486	131,710
AAA	CCL	County Counsel	7,023,883	140,478
AAA	FMC	Facilities Management - Custodial	1,067,208	21,344
AAA	FMG	Facilities Management - Grounds	109,457	2,189
AAA	FMM	Facilities Management - Maintenance	1,559,765	31,195
AAA	HRD/UNI	Human Resources	2,463,599	49,272
AAA	ISD	IS - Application Development	171,977	3,440
AAA	PUR	Purchasing	587,817	11,756
AAA	RPR/RNT	Real Estate Services/Rent	1,909,326	38,187
SUBTOTALS			33,364,831	667,297
Internal Service Funds				
IAG	PUR	Printing Services	1,111,844	22,237
IAJ	ISD	IS - Computer Operations	9,462,117	189,242
IAM	ISD	IS - Telecommunication Services	5,068,925	101,378
IAV	PUR	Surplus Property & Storage Operations	2,049,850	40,997
IAY	PUR	Mail/Courier Services	528,006	10,560
IBP	RMG	Risk Management (all funds)	3,180,743	63,615
IFM	FLT	Fleet Management	0	0
SUBTOTALS			21,401,485	428,030
Enterprise Funds				
EAA	SWM	PW - Solid Waste Management (all funds)	0	0
EAD	MCR	Arrowhead Regional Medical Center (all funds)	0	0
SUBTOTALS			0	0

SPACE USE - ALLOWED COSTS

Fund	Dept		County-Owned Buildings	
			Acquisition Cost	Space Use Allowance: 2%
General Fund Operating Units				
AAA	APT	Airports (all funds)	1,743,773	34,875
AAA	ASR	Assessor/Recorder/County Clerk	20,487,024	409,740
AAA	AWM	Agriculture/Weights & Measures (all funds)	1,595,481	31,910
AAA	BDF	Board of Supervisors (all funds)	6,363,168	127,263
AAA	CBD	Clerk of the Board	1,387,815	27,756
AAA	CCM	County Museum (all funds)	17,593,454	351,869
AAA	CCP	Regional Parks (all funds)	27,527,068	550,541
AAA	CCS	PH - California Children's Services	0	0
AAA	CTN	CTC - Court Judicial Benefits	0	0
AAA	DAT	District Attorney (all funds)	22,501,690	450,034
AAA	DCS	Child Support Services	0	0
AAA	DPA	Human Services Admin Claim (all funds)	2,801,348	56,027
AAA	EDF	Economic Development Function (all funds)	3,194,699	63,894
AAA	EMC	PH - Indigent Ambulance	0	0
AAA	FLP	CTC - Drug Court Programs	0	0
AAA	GJY	CTC - Grand Jury	814,461	16,289
AAA	HCC	Health Administration	0	0
AAA	IDC	CTC - Indigent Defense	0	0
AAA	JPL	Capital Facilities Leases	0	0
AAA	LIT	Litigation Proceeds and Uses	0	0
AAA	LNJ	Law and Justice Group (all funds)	0	0
AAA	LUS	Land Use Services Department (all funds)	11,006,500	220,130
AAA	MLH	Behavioral Health (all funds)	0	0
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	0	0
AAA	PBD	Public Defender	10,775,770	215,515
AAA	PGD	Public Guardian - Conservator	2,154,684	43,094
AAA	PHL	Public Health	9,839,415	196,788
AAA	PRB	Probation - Admin, Corr & Det (all funds)	128,820,887	2,576,418
AAA	ROV	Registrar of Voters	3,563,071	71,261
AAA	SCL	County Schools	0	0
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	321,380,695	6,427,614
AAA	SVR	PW - Surveyor (all funds)	497,815	9,956

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	2,320,717	46,414
SUBTOTALS			596,369,537	11,927,391
Other Operating Units				
(various)	(various)	Brd-Gov'd Special Districts (summary)	978,220	19,564
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)	6,087,869	121,757
RFZ	097	Flood Control District (all zones)	1,742,649	34,853
RHH	498	IHSS Public Authority	0	0
RRC	903	Children & Families First Commission	0	0
RSC	HPS	Preschool Services	4,623,934	92,479
SAA	TRA	Transportation (all funds)	6,775,636	135,513
SAC	JOB	Workforce Development (all funds)	0	0
SAP	CLB	County Library (all funds)	17,763,140	355,263
SFH	CAO	Disaster Recovery Fund	0	0
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	0	0
STD	905	Authority for the Handicapped (inactive)	0	0
SUBTOTALS			37,971,447	759,429
All Other				
(various)	(various)	All Other	140,491,063	2,809,821
(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		140,491,063	2,809,821
TOTALS		829,598,363	16,591,967



UTILITIES – ALLOWED COST

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

UTILITIES - ALLOWED COSTS

Fund	Dept		Utilities Paid by Facilities Management For Other	Less Refunds/Amount Transferred To User	Total Allowed Costs
Central Support Service Units					
AAA	ANE	Architecture & Engineering	26,209	0	26,209
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	307,630	0	307,630
AAA	CAO/FAB	County Administrative Office	162,762	0	162,762
AAA	CCL	County Counsel	173,598	0	173,598
AAA	FMC	Facilities Management - Custodial	52,917	0	52,917
AAA	FMG	Facilities Management - Grounds	5,427	0	5,427
AAA	FMM	Facilities Management - Maintenance	77,341	0	77,341
AAA	HRD/UNI	Human Resources	91,051	0	91,051
AAA	ISD	IS - Application Development	9,341	0	9,341
AAA	PUR	Purchasing	14,015	0	14,015
AAA	RPR/RNT	Real Estate Services/Rent	47,190	0	47,190
SUBTOTALS			967,481	0	967,481
Internal Service Funds					
IAG	PUR	Printing Services	26,608	0	26,608
IAJ	ISD	IS - Computer Operations	469,726	0	469,726
IAM	ISD	IS - Telecommunication Services	304,236	0	304,236
IAV	PUR	Surplus Property & Storage Operations	48,874	0	48,874
IAY	PUR	Mail/Courier Services	12,589	0	12,589
IBP	RMG	Risk Management (all funds)	62,457	0	62,457
IFM	FLT	Fleet Management	163,926	0	163,926
SUBTOTALS			1,088,417	0	1,088,417
Enterprise Funds					
EAA	SWM	PW - Solid Waste Management (all funds)	95,599	0	95,599
EAD	MCR	Arrowhead Regional Medical Center (all funds)	17,225	0	17,225
SUBTOTALS			112,824	0	112,824
General Fund Operating Units					

UTILITIES - ALLOWED COSTS

Fund	Dept		Utilities Paid by Facilities Management For Other	Less Refunds/Amount Transferred To User	Total Allowed Costs
AAA	APT	Airports (all funds)	288,499	0	288,499
AAA	ASR	Assessor/Recorder/County Clerk	425,798	0	425,798
AAA	AWM	Agriculture/Weights & Measures (all funds)	28,135	0	28,135
AAA	BDF	Board of Supervisors (all funds)	95,515	0	95,515
AAA	CBD	Clerk of the Board	34,300	0	34,300
AAA	CCM	County Museum (all funds)	395,670	0	395,670
AAA	CCP	Regional Parks (all funds)	3,112,645	256,009	2,856,636
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)	416,600	0	416,600
AAA	DCS	Child Support Services	0	0	0
AAA	DPA	Human Services Admin Claim (all funds)	79,260	0	79,260
AAA	EDF	Economic Development Function (all funds)	57,622	0	57,622
AAA	EMC	PH - Indigent Ambulance	0	0	0
AAA	FLP	CTC - Drug Court Programs	0	0	0
AAA	GJY	CTC - Grand Jury	18,903	0	18,903
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 Proceeds and Uses	0	0	0
AAA	LNJ	Law and Justice Group (all funds)	0	0	0
AAA	LUS	Land Use Services Department (all funds)	182,966	0	182,966
AAA	MLH	Behavioral Health (all funds)	326,242	0	326,242
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	0	0	0
AAA	PBD	Public Defender	250,567	0	250,567
AAA	PGD	Public Guardian - Conservator	69,580	0	69,580
AAA	PHL	Public Health	453,742	0	453,742
AAA	PRB	Probation - Admin, Corr & Det (all funds)	1,513,014	0	1,513,014
AAA	ROV	Registrar of Voters	84,954	0	84,954
AAA	SCL	County Schools	(2,124)	0	(2,124)
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	7,933,776	0	7,933,776
AAA	SVR	PW - Surveyor (all funds)	27,572	0	27,572
AAA	TRC	CTC - Trial Court Funding MOE	0	0	0
AAA	VAF	Veterans Affairs	29,603	0	29,603

UTILITIES - ALLOWED COSTS

Fund	Dept	Utilities Paid by Facilities Management For Other	Less Refunds/Amount Transferred To User	Total Allowed Costs
SUBTOTALS		15,822,840	256,009	15,566,831

Other Operating Units

(various)	(various)	Brd-Gov'd Special Districts (summary)	39,215	0	39,215
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)	78,439	0	78,439
RFZ	097	Flood Control District (all zones)	84,701	0	84,701
RHH	498	IHSS Public Authority	0	0	0
RRC	903	Children & Families First Commission	0	0	0
RSC	HPS	Preschool Services	43,588	0	43,588
SAA	TRA	Transportation (all funds)	176,545	0	176,545
SAC	JOB	Workforce Development (all funds)	0	0	0
SAP	CLB	County Library (all funds)	33,744	0	33,744
SCJ	CAO	Courthouse Temp Construction	0	0	0
SCM	CAO	Criminal Justice Temp Const	0	0	0
SFH	CAO	Disaster Recovery Fund	0	0	0
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	0	0	0
STD	905	Authority for the Handicapped (inactive)	0	0	0
SUBTOTALS			456,232	0	456,232

All Other

(various)	(various)	All Other	1,395,353	847,337	548,016
(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		1,395,353	847,337	548,016
TOTALS		19,843,146	1,103,346	18,739,801



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	2,350,118
Computer Software Depreciation & Equipment Use	5	21,179
Space Use	7	21,209
Utilities	8	26,209
TOTAL ALLOCABLE		2,418,715
NET ALLOCABLE		2,418,715

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0292	Less: Unallocated Costs	Less: Program Reimbursement
A&E Services - Actual Hours	2,350,118	2,418,715	0	0
TOTALS	2,350,118	2,418,715	0	0

Architecture & Engineering

2nd Allocation

Fund	Dept	Description	Amount
AAA	ANE	Architecture & Engineering	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	11,092
AAA	CAO/FAB	County Administrative Office	4,414
AAA	CCL	County Counsel	0
AAA	FMC	Facilities Management - Custodial	(271)
AAA	FMG	Facilities Management - Grounds	(120)
AAA	FMM	Facilities Management - Maintenance	266
AAA	HRD/UNI	Human Resources	9,046
AAA	ISD	IS - Application Development	(14,958)
AAA	PUR	Purchasing	0
AAA	RPR/RNT	Real Estate Services/Rent	0
TOTAL ALLOCABLE			9,470

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.0040	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
2,418,715	9,470	9,470	Actual Hours
2,418,715	9,470	9,470	

Architecture & Engineering AAA-ANE (1st Allocation)

Fund	Dept		Actual Hours		Credits	Total
			Base: Actual Hours	Allocation: Base x 131.9341		
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 - Application Development				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
Enterprise Funds						
EAA	SWM	PW - Solid Waste Management (all funds)				0
EAD	MCR	Arrowhead Regional Medical Center (all funds)	997	131,538	126,081	5,457
General Fund Operating Units						
AAA	APT	Airports (all funds)			138	(138)
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
AAA	CCM	County Museum (all funds)				0

Architecture & Engineering AAA-ANE (1st Allocation)

Fund	Dept		Actual Hours		Credits	Total
			Base: Actual Hours	Allocation: Base x 131.9341		
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 Function (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 Proceeds and Uses				0
AAA	LNJ	Law and Justice Group (all funds)				0
AAA	LUS	Land Use Services Department (all funds)				0
AAA	MLH	Behavioral Health (all funds)				0
AAA	OCH	HR - Ctr for Emp Hlth & Wellness				0
AAA	PBD	Public Defender				0
AAA	PGD	Public Guardian - Conservator				0
AAA	PHL	Public Health				0
AAA	PRB	Probation - Admin, Corr & Det (all funds)				0
AAA	ROV	Registrar of Voters				0
AAA	SCL	County Schools				0
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)				0
AAA	SVR	PW - Surveyor (all funds)				0
AAA	TRC	CTC - Trial Court Funding 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)	17,336	2,287,177	2,231,538	55,639
FPD	106	SBC Fire Protection District (all funds)				0
RFZ	097	Flood Control District (all zones)				0
RHH	498	IHSS Public Authority				0

Architecture & Engineering AAA-ANE (1st Allocation)

Fund	Dept		Actual Hours		Credits	Total
			Actual Hours	Allocation: Base x 131.9341		
RRC	903	Children & Families First Commission				0
RSC	HPS	Preschool Services				0
SAA	TRA	Transportation (all funds)				0
SAC	JOB	Workforce Development (all funds)				0
SAP	CLB	County Library (all funds)				0
SCJ	CAO	Courthouse Temp Construction				0
SCM	CAO	Criminal Justice Temp Const				0
SFH	CAO	Disaster Recovery Fund				0
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)				0
STD	905	Authority for the Handicapped (inactive)				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			18,333	2,418,715	2,357,757	60,958

Architecture & Engineering AAA-ANE (2nd Allocation)

Fund	Dept		Actual Hours		Total	Total Allocation
			Base: Actual Hours	Allocation: Base x 0.5166		
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 - Application Development			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
Enterprise Funds						
EAA	SWM	PW - Solid Waste Management (all funds)			0	0
EAD	MCR	Arrowhead Regional Medical Center (all funds)	997	515	515	5,972
General Fund Operating Units						
AAA	APT	Airports (all funds)			0	(138)
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
AAA	CCM	County Museum (all funds)			0	0

Architecture & Engineering AAA-ANE (2nd Allocation)

Fund	Dept		Actual Hours		Total	Total Allocation
			Base: Actual Hours	Allocation: Base x 0.5166		
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 Function (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 Proceeds and Uses			0	0
AAA	LNJ	Law and Justice Group (all funds)			0	0
AAA	LUS	Land Use Services Department (all funds)			0	0
AAA	MLH	Behavioral Health (all funds)			0	0
AAA	OCH	HR - Ctr for Emp Hlth & Wellness			0	0
AAA	PBD	Public Defender			0	0
AAA	PGD	Public Guardian - Conservator			0	0
AAA	PHL	Public Health			0	0
AAA	PRB	Probation - Admin, Corr & Det (all funds)			0	0
AAA	ROV	Registrar of Voters			0	0
AAA	SCL	County Schools			0	0
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)			0	0
AAA	SVR	PW - Surveyor (all funds)			0	0
AAA	TRC	CTC - Trial Court Funding 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)	17,336	8,955	8,955	64,594
FPD	106	SBC Fire Protection District (all funds)			0	0
RFZ	097	Flood Control District (all zones)			0	0
RHH	498	IHSS Public Authority			0	0

Architecture & Engineering AAA-ANE (2nd Allocation)

Fund	Dept		Actual Hours		Total	Total Allocation
			Base: Actual Hours	Allocation: Base x 0.5166		
RRC	903	Children & Families First Commission			0	0
RSC	HPS	Preschool Services			0	0
SAA	TRA	Transportation (all funds)			0	0
SAC	JOB	Workforce Development (all funds)			0	0
SAP	CLB	County Library (all funds)			0	0
SCJ	CAO	Courthouse Temp Construction			0	0
SCM	CAO	Criminal Justice Temp Const			0	0
SFH	CAO	Disaster Recovery Fund			0	0
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)			0	0
STD	905	Authority for the Handicapped (inactive)			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			18,333	9,470	9,470	70,428



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	34,587,523
Computer Software Depreciation & Equipment Use	5	134,870
Space Use	7	216,517
Utilities	8	307,630
TOTAL ALLOCABLE		35,246,541
REVENUE		
Miscellaneous Revenue		39,740
		39,740
NET ALLOCABLE		35,206,801

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0180	Less: Unallocated Costs	Less: Program Reimbursement
Administration	13,821	14,069	14,069	0
Audit Division	1,905,722	1,939,983	0	0
HS Auditing	4,607	4,690	0	0
Payroll	1,811,943	1,844,518	0	3,026
Property Tax	2,228,971	2,269,043	2,269,043	0
Reporting	1,923,347	1,957,925	0	2,912
SB 90 & PC 4750	140,728	140,728	0	140,728
School Claims	4,607	4,690	0	0
Special Projects	850,596	865,888	0	30,492
Treasurer/Tax Collector/Central Collections	22,360,520	22,762,513	22,762,513	0
Warrant Processing	3,342,661	3,402,755	0	0
TOTALS	34,587,523	35,206,801	25,045,625	177,159

Auditor-Controller/Treasurer/Tax Collector**2nd Allocation**

Fund	Dept	Description	Amount
AAA	ANE	Architecture & Engineering	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	1,690,520
AAA	CAO/FAB	County Administrative Office	67,634
AAA	CCL	County Counsel	65,438
AAA	FMC	Facilities Management - Custodial	(4,912)
AAA	FMG	Facilities Management - Grounds	(2,575)
AAA	FMM	Facilities Management - Maintenance	7,903
AAA	HRD/UNI	Human Resources	85,850
AAA	ISD	IS - Application Development	(282,332)
AAA	PUR	Purchasing	40,178
AAA	RPR/RNT	Real Estate Services/Rent	0
TOTAL ALLOCABLE			1,667,705

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.0482	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
0	666	0	Not Allocated
1,939,983	91,888	91,888	Audit Division Actual Hours
4,690	222	222	Direct Charge
1,841,492	87,366	87,366	No. of Payroll Warrants
0	107,474	0	Not Allocated
1,955,013	92,738	92,738	No. of Employees
0	6,785	0	Not Allocated
4,690	222	222	Direct Charge
835,396	41,013	41,013	Controller Division Actual Hours
0	1,078,156	0	Not Allocated
3,402,755	161,173	161,173	No. of Acctg. Transactions
9,984,018	1,667,705	474,623	

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

Fund	Dept		Warrant Processing		Reporting	
			Base:	Allocation:	Base:	Allocation:
			No. of Acctg. Transactions	Base x 0.7787	No. of Employees	Base x 99.1899
Central Support Service Units						
AAA	ANE	Architecture & Engineering	9,857	7,676	17	1,728
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	580,864	452,327	267	26,476
AAA	CAO/FAB	County Administrative Office	25,706	20,018	31	3,052
AAA	CCL	County Counsel	16,258	12,660	78	7,778
AAA	FMC	Facilities Management - Custodial	26,731	20,816	42	4,188
AAA	FMG	Facilities Management - Grounds	5,957	4,639	4	403
AAA	FMM	Facilities Management - Maintenance	42,234	32,888	59	5,833
AAA	HRD/UNI	Human Resources	46,139	35,929	109	10,815
AAA	ISD	IS - Application Development	6,758	5,263	88	8,755
AAA	PUR	Purchasing	70,423	54,839	18	1,827
AAA	RPR/RNT	Real Estate Services/Rent	29,642	23,083	22	2,148
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	7,946	6,188	15	1,450
IAJ	ISD	IS - Computer Operations	28,115	21,894	115	11,376
IAM	ISD	IS - Telecommunication Services	35,743	27,834	85	8,404
IAV	PUR	Surplus Property & Storage Operations	1,429	1,113	2	198
IAY	PUR	Mail/Courier Services	5,805	4,520	24	2,358
IBP	RMG	Risk Management (all funds)	332,905	259,238	54	5,379
IFM	FLT	Fleet Management	55,084	42,895	75	7,412
Enterprise Funds						
EAA	SWM	PW - Solid Waste Management (all funds)	37,640	29,311	76	7,569
EAD	MCR	Arrowhead Regional Medical Center (all funds)	248,230	193,300	3,110	308,446
General Fund Operating Units						
AAA	APT	Airports (all funds)	18,884	14,705	19	1,862
AAA	ASR	Assessor/Recorder/County Clerk	52,194	40,644	212	21,032
AAA	AWM	Agriculture/Weights & Measures (all funds)	6,257	4,872	61	6,016
AAA	BDF	Board of Supervisors (all funds)	11,341	8,831	45	4,433
AAA	CBD	Clerk of the Board	5,833	4,542	13	1,312
AAA	CCM	County Museum (all funds)	11,211	8,730	22	2,220

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 94.5030	Audit Division Actual Hours	Base x 144.6938	No. of Payroll Warrants	Base x 3.6787			
				459	1,689			11,092
2,418	228,532	6,619	957,699	6,951	25,571	84		1,690,520
152	14,412			805	2,961	1,475		38,968
		188	27,241	2,047	7,530			55,210
				1,064	3,914			28,918
				108	397			5,439
				1,527	5,617			44,339
27	2,528	32	4,584	2,916	10,727			64,582
				2,284	8,402			22,420
111	10,458			479	1,762			68,886
		376	54,430	571	2,101			81,761
230	21,750			382	1,405	25,162		5,631
251	23,743			2,996	11,021	27,141		40,893
433	40,897			2,221	8,170	58,178		27,127
180	16,970			53	195	22,601		(4,125)
188	17,741			582	2,141	21,444		5,316
205	19,385	24	3,438	1,419	5,220	23,171		269,489
762	72,004	58	8,334	1,952	7,181	71,276		66,549
206	19,459	49	7,032	1,989	7,317	40,004		30,684
204	19,258	145	20,991	78,660	289,367	71,398		759,964
8	749	152	22,032	495	1,821	323		40,847
				5,512	20,277	14,560		67,393
1	95	1	208	1,559	5,735	207		16,719
				1,179	4,337			17,601
				350	1,288			7,142
		261	37,762	568	2,090	128		50,674

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

Fund	Dept		Warrant Processing		Reporting	
			Base:	Allocation:	Base:	Allocation:
			No. of Acctg. Transactions	Base x 0.7787	No. of Employees	Base x 99.1899
AAA	CCP	Regional Parks (all funds)	61,392	47,807	125	12,426
AAA	CCS	PH - California Children's Services	4,626	3,602	153	15,222
AAA	CTN	CTC - Court Judicial Benefits	62	48		
AAA	DAT	District Attorney (all funds)	65,507	51,011	469	46,497
AAA	DCS	Child Support Services	81,988	63,845	406	40,240
AAA	DPA	Human Services Admin Claim (all funds)	304,614	237,207	4,755	471,569
AAA	EDF	Economic Development Function (all funds)	16,647	12,963	30	2,968
AAA	EMC	PH - Indigent Ambulance	357	278		
AAA	FLP	CTC - Drug Court Programs	727	566		
AAA	GJY	CTC - Grand Jury	2,352	1,832		
AAA	HCC	Health Administration	1,620	1,262	2	194
AAA	IDC	CTC - Indigent Defense	4,356	3,392		
AAA	JPL	Capital Facilities Leases	80	62		
AAA	LIT	Litigation Proceeds and Uses	561	437		
AAA	LNJ	Law and Justice Group (all funds)	1,119	871	1	99
AAA	LUS	Land Use Services Department (all funds)	32,880	25,604	109	10,818
AAA	MLH	Behavioral Health (all funds)	182,633	142,219	819	81,320
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	7,220	5,622	12	1,175
AAA	PBD	Public Defender	25,522	19,874	228	22,574
AAA	PGD	Public Guardian - Conservator	25,180	19,608	18	1,823
AAA	PHL	Public Health	91,684	71,396	636	63,100
AAA	PRB	Probation - Admin, Corr & Det (all funds)	133,336	103,831	1,118	110,826
AAA	ROV	Registrar of Voters	17,459	13,596	32	3,190
AAA	SCL	County Schools	269	209		
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	526,203	409,762	3,437	340,991
AAA	SVR	PW - Surveyor (all funds)	9,226	7,184	25	2,480
AAA	TRC	CTC - Trial Court Funding MOE	1,687	1,314		
AAA	VAF	Veterans Affairs	3,714	2,892	20	1,953
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	108,719	84,661	149	14,893
AAF	OOA	Aging and Adult Services (all funds)	13,059	10,169	72	7,180
CJV	CIP	Capital Improvement Funds (all funds)	19,355	15,072		
FPD	106	SBC Fire Protection District (all funds)	172,657	134,450	837	83,006
RFZ	097	Flood Control District (all zones)	44,671	34,786	136	13,513

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 94.5030	Audit Division Actual Hours	Base x 144.6938	No. of Payroll Warrants	Base x 3.6787			
16	1,499	690	99,900	3,265	12,011			173,642
				3,882	14,281			33,105
								48
		1	208	12,158	44,726		355	142,088
		72	10,469	10,458	38,472		16,134	136,893
272	25,664	1,569	227,093	121,293	446,202	4,690	151,684	1,260,741
16	1,559	60	8,646	786	2,891		3,570	25,458
								278
								566
								1,832
				52	191			1,647
								3,392
195	18,404						39,740	(21,273)
								437
		9	1,302	26	96		241	2,127
29	2,760	5	729	2,781	10,230			50,142
211	19,960	273	39,481	21,372	78,621		6,371	355,230
				284	1,045			7,842
		179	25,834	5,889	21,664			89,946
29	2,725			481	1,769			25,926
122	11,541	464	67,086	16,376	60,243		12,891	260,474
13	1,205	465	67,347	28,803	105,958		4,109	385,057
10	969			894	3,289			21,043
2	189	213	30,887			4,690	25,829	10,146
325	30,672	831	120,214	84,127	309,479		9,906	1,201,211
				650	2,391			12,055
								1,314
				502	1,847			6,692
151	14,239		52	3,554	13,074		123,010	3,909
1	95	19	2,813	1,860	6,842		2,855	24,244
								15,072
4	340	49	7,136	17,260	63,495		65,308	223,119
				3,547	13,048		42,731	18,616

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

Fund	Dept		Warrant Processing		Reporting	
			Base:	Allocation:	Base:	Allocation:
			No. of Acctg. Transactions	Base x 0.7787	No. of Employees	Base x 99.1899
RHH	498	IHSS Public Authority	3,068	2,389	20	2,033
RRC	903	Children & Families First Commission	16,535	12,876	26	2,579
RSC	HPS	Preschool Services	113,733	88,566	605	59,983
SAA	TRA	Transportation (all funds)	77,337	60,223	306	30,344
SAC	JOB	Workforce Development (all funds)	53,258	41,473	86	8,492
SAP	CLB	County Library (all funds)	50,565	39,376	222	22,001
SCJ	CAO	Courthouse Temp Construction	573	446		
SCM	CAO	Criminal Justice Temp Const	585	456		
SFH	CAO	Disaster Recovery Fund	147	114		
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	7,049	5,489	21	2,071
STD	905	Authority for the Handicapped (inactive)	14	11		
All Other						
(various)	(various)	All Other	318,654	248,140	64	6,383
(various)	(various)	Self-Gov'd Special Districts (summary)	25,211	19,632		
MPA	500	Mojave Desert AQMD (all funds)	1,268	987		
NFY	870	S A N B A G (all funds)	3,012	2,345	51	5,024
NGJ	875	Inland Library System (all funds)	430	335	1	99
NHY	890	L A F C O	3,805	2,963	6	564
NIA	900	County Law Library	6,131	4,774		
PAB	RET	Board of Retirement - Admin (all funds)	6,562	5,110	50	4,910
SQE	SSV	SA San Sevaine/Cedar Glen RDA (all funds)	1,104	860		
Totals			4,369,709	3,402,755	19,710	1,955,013

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 94.5030	Audit Division Actual Hours	Base x 144.6938	No. of Payroll Warrants	Base x 3.6787			
		7	990	529	1,946		1,055	6,303
84	7,986			676	2,487		29,968	(4,041)
36	3,355	338	48,961	15,003	55,192		18,458	237,598
		144	20,782	7,910	29,099		862	139,586
		54	7,813	2,231	8,207		3,411	62,573
		3	365	5,772	21,234			82,975
								446
								456
								114
19	1,840	1	208	544	2,001		311	11,299
38	3,591							3,602
1,872	176,980	55	7,917	1,633	6,007		254,441	190,987
7	520			4,096	15,068		34,116	1,104
							6,877	(5,890)
				1,299	4,779		28,000	(15,852)
				26	96			530
14	1,323			148	544		2,782	2,613
							4,257	517
				1,285	4,727			14,747
				1	4		301	562
8,842	835,396	13,406	1,939,983	500,581	1,841,492	9,379	1,266,725	8,717,293

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

Fund	Dept		Warrant Processing		Reporting	
			Base:	Allocation:	Base:	Allocation:
			No. of Acctg. Transactions	Base x 0.0459	No. of Employees	Base x 4.8877
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 - Application Development				
AAA	PUR	Purchasing				
AAA	RPR/RNT	Real Estate Services/Rent				
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	7,946	365	15	71
IAJ	ISD	IS - Computer Operations	28,115	1,291	115	561
IAM	ISD	IS - Telecommunication Services	35,743	1,642	85	414
IAV	PUR	Surplus Property & Storage Operations	1,429	66	2	10
IAY	PUR	Mail/Courier Services	5,805	267	24	116
IBP	RMG	Risk Management (all funds)	332,905	15,290	54	265
IFM	FLT	Fleet Management	55,084	2,530	75	365
Enterprise Funds						
EAA	SWM	PW - Solid Waste Management (all funds)	37,640	1,729	76	373
EAD	MCR	Arrowhead Regional Medical Center (all funds)	248,230	11,401	3,110	15,199
General Fund Operating Units						
AAA	APT	Airports (all funds)	18,884	867	19	92
AAA	ASR	Assessor/Recorder/County Clerk	52,194	2,397	212	1,036
AAA	AWM	Agriculture/Weights & Measures (all funds)	6,257	287	61	296
AAA	BDF	Board of Supervisors (all funds)	11,341	521	45	218
AAA	CBD	Clerk of the Board	5,833	268	13	65
AAA	CCM	County Museum (all funds)	11,211	515	22	109

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 6.6887	Audit Division Actual Hours	Base x 14.8384	No. of Payroll Warrants	Base x 0.1815			
							0	11,092
							0	1,690,520
							0	38,968
							0	55,210
							0	28,918
							0	5,439
							0	44,339
							0	64,582
							0	22,420
							0	68,886
							0	81,761
230	1,539			382	69		2,045	7,676
251	1,680			2,996	544		4,076	44,969
433	2,895			2,221	403		5,353	32,481
180	1,201			53	10		1,286	(2,839)
188	1,256			582	106		1,744	7,060
205	1,372	24	353	1,419	258		17,537	287,026
762	5,096	58	855	1,952	354		9,200	75,750
206	1,377	49	721	1,989	361		4,561	35,245
204	1,363	145	2,153	78,660	14,276		44,392	804,356
8	53	152	2,259	495	90		3,361	44,208
				5,512	1,000		4,434	71,828
1	7	1	21	1,559	283		895	17,614
				1,179	214		953	18,555
				350	64		396	7,538
		261	3,873	568	103		4,600	55,274

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

Fund	Dept		Warrant Processing		Reporting	
			Base:	Allocation:	Base:	Allocation:
			No. of Acctg. Transactions	Base x 0.0459	No. of Employees	Base x 4.8877
AAA	CCP	Regional Parks (all funds)	61,392	2,820	125	612
AAA	CCS	PH - California Children's Services	4,626	212	153	750
AAA	CTN	CTC - Court Judicial Benefits	62	3		
AAA	DAT	District Attorney (all funds)	65,507	3,009	469	2,291
AAA	DCS	Child Support Services	81,988	3,766	406	1,983
AAA	DPA	Human Services Admin Claim (all funds)	304,614	13,991	4,755	23,237
AAA	EDF	Economic Development Function (all funds)	16,647	765	30	146
AAA	EMC	PH - Indigent Ambulance	357	16		
AAA	FLP	CTC - Drug Court Programs	727	33		
AAA	GJY	CTC - Grand Jury	2,352	108		
AAA	HCC	Health Administration	1,620	74	2	10
AAA	IDC	CTC - Indigent Defense	4,356	200		
AAA	JPL	Capital Facilities Leases	80	4		
AAA	LIT	Litigation Proceeds and Uses	561	26		
AAA	LNJ	Law and Justice Group (all funds)	1,119	51	1	5
AAA	LUS	Land Use Services Department (all funds)	32,880	1,510	109	533
AAA	MLH	Behavioral Health (all funds)	182,633	8,388	819	4,007
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	7,220	332	12	58
AAA	PBD	Public Defender	25,522	1,172	228	1,112
AAA	PGD	Public Guardian - Conservator	25,180	1,157	18	90
AAA	PHL	Public Health	91,684	4,211	636	3,109
AAA	PRB	Probation - Admin, Corr & Det (all funds)	133,336	6,124	1,118	5,461
AAA	ROV	Registrar of Voters	17,459	802	32	157
AAA	SCL	County Schools	269	12		
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	526,203	24,168	3,437	16,803
AAA	SVR	PW - Surveyor (all funds)	9,226	424	25	122
AAA	TRC	CTC - Trial Court Funding MOE	1,687	77		
AAA	VAF	Veterans Affairs	3,714	171	20	96
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	108,719	4,993	149	734
AAF	OOA	Aging and Adult Services (all funds)	13,059	600	72	354
CJV	CIP	Capital Improvement Funds (all funds)	19,355	889		
FPD	106	SBC Fire Protection District (all funds)	172,657	7,930	837	4,090
RFZ	097	Flood Control District (all zones)	44,671	2,052	136	666

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 6.6887	Audit Division Actual Hours	Base x 14.8384	No. of Payroll Warrants	Base x 0.1815			
16	106	690	10,245	3,265	593		14,375	188,018
				3,882	705		1,667	34,772
							3	51
		1	21	12,158	2,207		7,528	149,615
		72	1,074	10,458	1,898		8,720	145,613
272	1,816	1,569	23,288	121,293	22,014	222	84,569	1,345,310
16	110	60	887	786	143		2,051	27,509
							16	294
							33	600
							108	1,940
				52	9		93	1,741
							200	3,592
195	1,303						1,306	(19,967)
							26	463
		9	134	26	5		195	2,322
29	195	5	75	2,781	505		2,818	52,960
211	1,413	273	4,049	21,372	3,879		21,736	376,966
				284	52		441	8,284
		179	2,649	5,889	1,069		6,003	95,949
29	193			481	87		1,527	27,453
122	817	464	6,880	16,376	2,972		17,989	278,463
13	85	465	6,906	28,803	5,228		23,804	408,862
10	69			894	162		1,190	22,233
2	13	213	3,167			222	3,415	13,561
325	2,171	831	12,328	84,127	15,269		70,738	1,271,950
				650	118		664	12,719
							77	1,391
				502	91		358	7,050
151	1,008		5	3,554	645		7,385	11,295
1	7	19	288	1,860	338		1,586	25,830
							889	15,961
4	24	49	732	17,260	3,133		15,909	239,028
				3,547	644		3,361	21,977

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

Fund	Dept		Warrant Processing		Reporting	
			Base:	Allocation:	Base:	Allocation:
			No. of Acctg. Transactions	Base x 0.0459	No. of Employees	Base x 4.8877
RHH	498	IHSS Public Authority	3,068	141	20	100
RRC	903	Children & Families First Commission	16,535	759	26	127
RSC	HPS	Preschool Services	113,733	5,224	605	2,956
SAA	TRA	Transportation (all funds)	77,337	3,552	306	1,495
SAC	JOB	Workforce Development (all funds)	53,258	2,446	86	418
SAP	CLB	County Library (all funds)	50,565	2,322	222	1,084
SCJ	CAO	Courthouse Temp Construction	573	26		
SCM	CAO	Criminal Justice Temp Const	585	27		
SFH	CAO	Disaster Recovery Fund	147	7		
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	7,049	324	21	102
STD	905	Authority for the Handicapped (inactive)	14	1		
All Other						
(various)	(various)	All Other	318,654	14,636	64	315
(various)	(various)	Self-Gov'd Special Districts (summary)	25,211	1,158		
MPA	500	Mojave Desert AQMD (all funds)	1,268	58		
NFY	870	S A N B A G (all funds)	3,012	138	51	248
NGJ	875	Inland Library System (all funds)	430	20	1	5
NHY	890	L A F C O	3,805	175	6	28
NIA	900	County Law Library	6,131	282		
PAB	RET	Board of Retirement - Admin (all funds)	6,562	301	50	242
SQE	SSV	SA San Sevaine/Cedar Glen RDA (all funds)	1,104	51		
Totals			3,509,140	161,173	18,975	92,738

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 6.6887	Audit Division Actual Hours	Base x 14.8384	No. of Payroll Warrants	Base x 0.1815			
		7	101	529	96		439	6,742
84	565			676	123		1,574	(2,466)
36	237	338	5,021	15,003	2,723		16,161	253,758
		144	2,131	7,910	1,436		8,614	148,201
		54	801	2,231	405		4,071	66,644
		3	37	5,772	1,048		4,492	87,467
							26	473
							27	482
							7	121
19	130	1	21	544	99		676	11,975
38	254						255	3,857
1,872	12,526	55	812	1,633	296		28,585	219,572
7	37			4,096	743		1,938	3,042
							58	(5,831)
				1,299	236		622	(15,230)
				26	5		29	559
14	94			148	27		323	2,936
							282	799
				1,285	233		777	15,524
				1			51	613
6,134	41,013	6,191	91,888	481,370	87,366	444	474,623	9,191,915



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	7,104,616
Computer Software Depreciation & Equipment Use	5	4,876
Space Use	7	131,710
Utilities	8	162,762
TOTAL ALLOCABLE		7,403,964
NET ALLOCABLE		7,403,964

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0421	Less: Unallocated Costs	Less: Program Reimbursement
Bdgt. Policy & Prog Analysis, & Admin. Supp. Svcs	4,746,192	4,946,169	0	0
County Administration	930,100	969,289	969,289	0
Legislative Affairs	1,428,324	1,488,505	1,488,505	0
TOTALS	7,104,616	7,403,964	2,457,794	0

County Administrative Office

2nd Allocation

Fund	Dept	Description	Amount
AAA	ANE	Architecture & Engineering	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	38,968
AAA	CAO/FAB	County Administrative Office	7,797
AAA	CCL	County Counsel	201,517
AAA	FMC	Facilities Management - Custodial	(2,052)
AAA	FMG	Facilities Management - Grounds	(744)
AAA	FMM	Facilities Management - Maintenance	2,902
AAA	HRD/UNI	Human Resources	15,924
AAA	ISD	IS - Application Development	20,925
AAA	PUR	Purchasing	6,525
AAA	RPR/RNT	Real Estate Services/Rent	82,255
TOTAL ALLOCABLE			374,017

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.0526	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
4,946,169	249,860	249,860	No. of County Emps.
0	48,964	0	Not Allocated
0	75,193	0	Not Allocated
4,946,169	374,017	249,860	

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

		Bdgt. & Admin. Supp. Svcs				
Fund	Dept		Base:	Allocation:	Credits	Total
			No. of County Emps.	Base x 253.3861		
Central Support Service Units						
AAA	ANE	Architecture & Engineering	17	4,414		4,414
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	267	67,634		67,634
AAA	CAO/FAB	County Administrative Office	31	7,797		7,797
AAA	CCL	County Counsel	78	19,871		19,871
AAA	FMC	Facilities Management - Custodial	42	10,698		10,698
AAA	FMG	Facilities Management - Grounds	4	1,029		1,029
AAA	FMM	Facilities Management - Maintenance	59	14,902		14,902
AAA	HRD/UNI	Human Resources	109	27,627		27,627
AAA	ISD	IS - Application Development	88	22,366		22,366
AAA	PUR	Purchasing	18	4,667		4,667
AAA	RPR/RNT	Real Estate Services/Rent	22	5,488		5,488
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	15	3,705		3,705
IAJ	ISD	IS - Computer Operations	115	29,061		29,061
IAM	ISD	IS - Telecommunication Services	85	21,469		21,469
IAV	PUR	Surplus Property & Storage Operations	2	507		507
IAY	PUR	Mail/Courier Services	24	6,023		6,023
IBP	RMG	Risk Management (all funds)	54	13,741		13,741
IFM	FLT	Fleet Management	75	18,936		18,936
Enterprise Funds						
EAA	SWM	PW - Solid Waste Management (all funds)	76	19,336		19,336
EAD	MCR	Arrowhead Regional Medical Center (all funds)	3,110	787,942		787,942
General Fund Operating Units						
AAA	APT	Airports (all funds)	19	4,756		4,756
AAA	ASR	Assessor/Recorder/County Clerk	212	53,728		53,728
AAA	AWM	Agriculture/Weights & Measures (all funds)	61	15,368		15,368
AAA	BDF	Board of Supervisors (all funds)	45	11,324		11,324
AAA	CBD	Clerk of the Board	13	3,352		3,352
AAA	CCM	County Museum (all funds)	22	5,671		5,671

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

		Bdgt. & Admin. Supp. Svcs				
Fund	Dept		Base:	Allocation:	Credits	Total
			No. of County Emps.	Base x 253.3861		
AAA	CCP	Regional Parks (all funds)	125	31,742		31,742
AAA	CCS	PH - California Children's Services	153	38,885		38,885
AAA	CTN	CTC - Court Judicial Benefits				0
AAA	DAT	District Attorney (all funds)	469	118,780		118,780
AAA	DCS	Child Support Services	406	102,796		102,796
AAA	DPA	Human Services Admin Claim (all funds)	4,755	1,204,648		1,204,648
AAA	EDF	Economic Development Function (all funds)	30	7,581		7,581
AAA	EMC	PH - Indigent Ambulance				0
AAA	FLP	CTC - Drug Court Programs				0
AAA	GJY	CTC - Grand Jury				0
AAA	HCC	Health Administration	2	497		497
AAA	IDC	CTC - Indigent Defense				0
AAA	JPL	Capital Facilities Leases				0
AAA	LIT	Litigation Proceeds and Uses				0
AAA	LNJ	Law and Justice Group (all funds)	1	253		253
AAA	LUS	Land Use Services Department (all funds)	109	27,634		27,634
AAA	MLH	Behavioral Health (all funds)	819	207,736		207,736
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	12	3,003		3,003
AAA	PBD	Public Defender	228	57,666		57,666
AAA	PGD	Public Guardian - Conservator	18	4,657		4,657
AAA	PHL	Public Health	636	161,192		161,192
AAA	PRB	Probation - Admin, Corr & Det (all funds)	1,118	283,111		283,111
AAA	ROV	Registrar of Voters	32	8,149		8,149
AAA	SCL	County Schools				0
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	3,437	871,080		871,080
AAA	SVR	PW - Surveyor (all funds)	25	6,335		6,335
AAA	TRC	CTC - Trial Court Funding MOE				0
AAA	VAF	Veterans Affairs	20	4,989		4,989
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	149	38,046		38,046
AAF	OOA	Aging and Adult Services (all funds)	72	18,343		18,343
CJV	CIP	Capital Improvement Funds (all funds)				0
FPD	106	SBC Fire Protection District (all funds)	837	212,044		212,044
RFZ	097	Flood Control District (all zones)	136	34,519		34,519
RHH	498	IHSS Public Authority	20	5,194		5,194

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

Fund	Dept		Bdgt. & Admin. Supp. Svcs		Credits	Total
			No. of County Emps.	Base x 253.3861		
RRC	903	Children & Families First Commission				0
RSC	HPS	Preschool Services	605	153,230		153,230
SAA	TRA	Transportation (all funds)	306	77,516		77,516
SAC	JOB	Workforce Development (all funds)	86	21,692		21,692
SAP	CLB	County Library (all funds)	222	56,204		56,204
SCJ	CAO	Courthouse Temp Construction				0
SCM	CAO	Criminal Justice Temp Const				0
SFH	CAO	Disaster Recovery Fund				0
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	21	5,291		5,291
STD	905	Authority for the Handicapped (inactive)				0
All Other						
(various)	(various)	All Other	2	507		507
(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	1,442		1,442
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			19,520	4,946,169		4,946,169

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

Fund	Dept		Bdgt. & Admin. Supp. Svcs		Total	Total Allocation
			Base: No. of County Emps.	Allocation: Base x 13.3015		
Central Support Service Units						
AAA	ANE	Architecture & Engineering			0	4,414
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector			0	67,634
AAA	CAO/FAB	County Administrative Office			0	7,797
AAA	CCL	County Counsel			0	19,871
AAA	FMC	Facilities Management - Custodial			0	10,698
AAA	FMG	Facilities Management - Grounds			0	1,029
AAA	FMM	Facilities Management - Maintenance			0	14,902
AAA	HRD/UNI	Human Resources			0	27,627
AAA	ISD	IS - Application Development			0	22,366
AAA	PUR	Purchasing			0	4,667
AAA	RPR/RNT	Real Estate Services/Rent			0	5,488
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	15	194	194	3,899
IAJ	ISD	IS - Computer Operations	115	1,526	1,526	30,586
IAM	ISD	IS - Telecommunication Services	85	1,127	1,127	22,596
IAV	PUR	Surplus Property & Storage Operations	2	27	27	533
IAY	PUR	Mail/Courier Services	24	316	316	6,339
IBP	RMG	Risk Management (all funds)	54	721	721	14,462
IFM	FLT	Fleet Management	75	994	994	19,930
Enterprise Funds						
EAA	SWM	PW - Solid Waste Management (all funds)	76	1,015	1,015	20,351
EAD	MCR	Arrowhead Regional Medical Center (all funds)	3,110	41,363	41,363	829,305
General Fund Operating Units						
AAA	APT	Airports (all funds)	19	250	250	5,006
AAA	ASR	Assessor/Recorder/County Clerk	212	2,820	2,820	56,548
AAA	AWM	Agriculture/Weights & Measures (all funds)	61	807	807	16,175
AAA	BDF	Board of Supervisors (all funds)	45	594	594	11,918
AAA	CBD	Clerk of the Board	13	176	176	3,528
AAA	CCM	County Museum (all funds)	22	298	298	5,968

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 13.3015		
AAA	CCP	Regional Parks (all funds)	125	1,666	1,666	33,408
AAA	CCS	PH - California Children's Services	153	2,041	2,041	40,926
AAA	CTN	CTC - Court Judicial Benefits			0	0
AAA	DAT	District Attorney (all funds)	469	6,235	6,235	125,015
AAA	DCS	Child Support Services	406	5,396	5,396	108,192
AAA	DPA	Human Services Admin Claim (all funds)	4,755	63,238	63,238	1,267,886
AAA	EDF	Economic Development Function (all funds)	30	398	398	7,979
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	2	26	26	523
AAA	IDC	CTC - Indigent Defense			0	0
AAA	JPL	Capital Facilities Leases			0	0
AAA	LIT	Litigation Proceeds and Uses			0	0
AAA	LNJ	Law and Justice Group (all funds)	1	13	13	267
AAA	LUS	Land Use Services Department (all funds)	109	1,451	1,451	29,085
AAA	MLH	Behavioral Health (all funds)	819	10,905	10,905	218,641
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	12	158	158	3,160
AAA	PBD	Public Defender	228	3,027	3,027	60,693
AAA	PGD	Public Guardian - Conservator	18	244	244	4,902
AAA	PHL	Public Health	636	8,462	8,462	169,653
AAA	PRB	Probation - Admin, Corr & Det (all funds)	1,118	14,862	14,862	297,973
AAA	ROV	Registrar of Voters	32	428	428	8,577
AAA	SCL	County Schools			0	0
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	3,437	45,727	45,727	916,808
AAA	SVR	PW - Surveyor (all funds)	25	333	333	6,667
AAA	TRC	CTC - Trial Court Funding MOE			0	0
AAA	VAF	Veterans Affairs	20	262	262	5,251
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	149	1,997	1,997	40,043
AAF	OOA	Aging and Adult Services (all funds)	72	963	963	19,306
CJV	CIP	Capital Improvement Funds (all funds)			0	0
FPD	106	SBC Fire Protection District (all funds)	837	11,131	11,131	223,175
RFZ	097	Flood Control District (all zones)	136	1,812	1,812	36,331
RHH	498	IHSS Public Authority	20	273	273	5,467

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 13.3015		
RRC	903	Children & Families First Commission			0	0
RSC	HPS	Preschool Services	605	8,044	8,044	161,274
SAA	TRA	Transportation (all funds)	306	4,069	4,069	81,585
SAC	JOB	Workforce Development (all funds)	86	1,139	1,139	22,831
SAP	CLB	County Library (all funds)	222	2,950	2,950	59,154
SCJ	CAO	Courthouse Temp Construction			0	0
SCM	CAO	Criminal Justice Temp Const			0	0
SFH	CAO	Disaster Recovery Fund			0	0
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	21	278	278	5,568
STD	905	Authority for the Handicapped (inactive)			0	0
All Other						
(various)	(various)	All Other	2	27	27	533
(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	76	76	1,517
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			18,785	249,860	249,860	5,196,029



COUNTY COUNSEL

AAA CCL

STATEMENT OF FUNCTION

County Counsel provides civil legal services to County departments, boards, commissions, Board-governed special districts, and County schools. County Counsel also provides legal advice to the Grand Jury.

DESCRIPTION OF COSTS

The costs allocated include:

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

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

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

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

County Counsel

1st Allocation

Details	Source Section	Amount
COSTS		
Current Expenditures	4	13,612,916
Computer Software Depreciation & Equipment Use	5	2,683
Space Use	7	140,478
Utilities	8	173,598
TOTAL ALLOCABLE		13,929,675
REVENUE		
Miscellaneous Revenue		202
		202
NET ALLOCABLE		13,929,473

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0233	Less: Unallocated Costs	Less: Program Reimbursement
General Government	298,990	305,943	305,943	0
Legal Services	13,313,927	13,623,530	0	1,000,421
TOTALS	13,612,917	13,929,473	305,943	1,000,421

County Counsel

2nd Allocation

Fund	Dept	Description	Amount
AAA	ANE	Architecture & Engineering	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	55,210
AAA	CAO/FAB	County Administrative Office	19,871
AAA	CCL	County Counsel	1,116,543
AAA	FMC	Facilities Management - Custodial	(1,828)
AAA	FMG	Facilities Management - Grounds	(793)
AAA	FMM	Facilities Management - Maintenance	3,072
AAA	HRD/UNI	Human Resources	52,790
AAA	ISD	IS - Application Development	2,562
AAA	PUR	Purchasing	4,293
AAA	RPR/RNT	Real Estate Services/Rent	980
TOTAL ALLOCABLE			1,252,698

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.0920	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
0	27,514	0	Not Allocated
12,623,109	1,225,185	1,225,185	Actual Hours
12,623,109	1,252,698	1,225,185	

County Counsel AAA-CCL (1st Allocation)

			Legal Services			
			Base:	Allocation:		
Fund	Dept		Actual Hours	Base x 175.3442	Credits	Total
Central Support Service Units						
AAA	ANE	Architecture & Engineering				0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	2,103	368,679	303,241	65,438
AAA	CAO/FAB	County Administrative Office	1,398	245,087	43,570	201,517
AAA	CCL	County Counsel	6,368	1,116,543		1,116,543
AAA	FMC	Facilities Management - Custodial	40	7,044		7,044
AAA	FMG	Facilities Management - Grounds	4	722		722
AAA	FMM	Facilities Management - Maintenance	59	10,294		10,294
AAA	HRD/UNI	Human Resources	2,044	358,491	94,457	264,034
AAA	ISD	IS - Application Development	802	140,582		140,582
AAA	PUR	Purchasing	370	64,965		64,965
AAA	RPR/RNT	Real Estate Services/Rent	433	75,924	11,320	64,604
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)	12,079	2,118,000	2,504,406	(386,406)
IFM	FLT	Fleet Management	48	8,329	7,420	909
Enterprise Funds						
EAA	SWM	PW - Solid Waste Management (all funds)	2,543	445,856	602,841	(156,985)
EAD	MCR	Arrowhead Regional Medical Center (all funds)	1,132	198,507	222,441	(23,934)
General Fund Operating Units						
AAA	APT	Airports (all funds)	436	76,362	91,416	(15,054)
AAA	ASR	Assessor/Recorder/County Clerk	896	157,152	(3,783)	160,935
AAA	AWM	Agriculture/Weights & Measures (all funds)	118	20,603		20,603
AAA	BDF	Board of Supervisors (all funds)	1,075	188,477		188,477
AAA	CBD	Clerk of the Board	388	68,034	11,702	56,332
AAA	CCM	County Museum (all funds)	255	44,757		44,757

County Counsel AAA-CCL (1st Allocation)

Legal Services

Base: Allocation:

Actual Hours Base x
175.3442

Fund	Dept		Actual Hours	Base x 175.3442	Credits	Total
AAA	CCP	Regional Parks (all funds)	794	139,136	(80)	139,216
AAA	CCS	PH - California Children's Services				0
AAA	CTN	CTC - Court Judicial Benefits				0
AAA	DAT	District Attorney (all funds)	126	22,050		22,050
AAA	DCS	Child Support Services	44	7,750	8,749	(999)
AAA	DPA	Human Services Admin Claim (all funds)	18,734	3,284,933	3,726,295	(441,362)
AAA	EDF	Economic Development Function (all funds)	267	46,650	43,430	3,220
AAA	EMC	PH - Indigent Ambulance				0
AAA	FLP	CTC - Drug Court Programs				0
AAA	GJY	CTC - Grand Jury		44		44
AAA	HCC	Health Administration				0
AAA	IDC	CTC - Indigent Defense				0
AAA	JPL	Capital Facilities Leases				0
AAA	LIT	Litigation Proceeds and Uses				0
AAA	LNJ	Law and Justice Group (all funds)	12	2,148		2,148
AAA	LUS	Land Use Services Department (all funds)	5,351	938,346	476,355	461,991
AAA	MLH	Behavioral Health (all funds)	980	171,881	190,925	(19,044)
AAA	OCH	HR - Ctr for Emp Hlth & Wellness				0
AAA	PBD	Public Defender	42	7,408		7,408
AAA	PGD	Public Guardian - Conservator				0
AAA	PHL	Public Health	604	105,864	73,914	31,950
AAA	PRB	Probation - Admin, Corr & Det (all funds)	376	65,956		65,956
AAA	ROV	Registrar of Voters	201	35,227		35,227
AAA	SCL	County Schools	348	60,976		60,976
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	4,916	862,071	955,057	(92,986)
AAA	SVR	PW - Surveyor (all funds)	46	7,978	8,827	(849)
AAA	TRC	CTC - Trial Court Funding MOE				0
AAA	VAF	Veterans Affairs	64	11,134		11,134
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	614	107,582	125,327	(17,745)
AAF	OOA	Aging and Adult Services (all funds)			9,755	(9,755)
CJV	CIP	Capital Improvement Funds (all funds)	982	172,188	103,268	68,920
FPD	106	SBC Fire Protection District (all funds)	378	66,184	73,129	(6,945)
RFZ	097	Flood Control District (all zones)	1,051	184,269	217,341	(33,072)
RHH	498	IHSS Public Authority	48	8,329	9,497	(1,168)

County Counsel AAA-CCL (1st Allocation)

Legal Services

Base: Allocation:

Actual Base x
Hours 175.3442

Fund	Dept		Actual Hours	Base x 175.3442	Credits	Total
RRC	903	Children & Families First Commission	94	16,482	17,303	(821)
RSC	HPS	Preschool Services	86	15,036	16,629	(1,593)
SAA	TRA	Transportation (all funds)	1,646	288,634	365,285	(76,651)
SAC	JOB	Workforce Development (all funds)	148	26,039	26,022	17
SAP	CLB	County Library (all funds)	74	13,019	14,404	(1,385)
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)	254	44,608	49,354	(4,746)
STD	905	Authority for the Handicapped (inactive)				0
All Other						
(various)	(various)	All Other	1,032	180,868	193,637	(12,769)
(various)	(various)	Self-Gov'd Special Districts (summary)	68	11,880	16,047	(4,167)
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)	23	4,033	7,021	(2,988)
Totals			71,994	12,623,109	10,616,522	2,006,587

County Counsel AAA-CCL (2nd Allocation)

			Legal Services			
			Base:	Allocation:		
Fund	Dept		Actual Hours	Base x 20.9901	Total	Total Allocation
Central Support Service Units						
AAA	ANE	Architecture & Engineering			0	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector			0	65,438
AAA	CAO/FAB	County Administrative Office			0	201,517
AAA	CCL	County Counsel			0	1,116,543
AAA	FMC	Facilities Management - Custodial			0	7,044
AAA	FMG	Facilities Management - Grounds			0	722
AAA	FMM	Facilities Management - Maintenance			0	10,294
AAA	HRD/UNI	Human Resources			0	264,034
AAA	ISD	IS - Application Development			0	140,582
AAA	PUR	Purchasing			0	64,965
AAA	RPR/RNT	Real Estate Services/Rent			0	64,604
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)	12,079	253,541	253,541	(132,865)
IFM	FLT	Fleet Management	48	997	997	1,906
Enterprise Funds						
EAA	SWM	PW - Solid Waste Management (all funds)	2,543	53,373	53,373	(103,612)
EAD	MCR	Arrowhead Regional Medical Center (all funds)	1,132	23,763	23,763	(171)
General Fund Operating Units						
AAA	APT	Airports (all funds)	436	9,141	9,141	(5,912)
AAA	ASR	Assessor/Recorder/County Clerk	896	18,812	18,812	179,748
AAA	AWM	Agriculture/Weights & Measures (all funds)	118	2,466	2,466	23,069
AAA	BDF	Board of Supervisors (all funds)	1,075	22,562	22,562	211,040
AAA	CBD	Clerk of the Board	388	8,144	8,144	64,476
AAA	CCM	County Museum (all funds)	255	5,358	5,358	50,114

County Counsel AAA-CCL (2nd Allocation)

Legal Services

Base: Allocation:

Actual Hours Base x 20.9901

Fund	Dept			Total	Total Allocation	
AAA	CCP	Regional Parks (all funds)	794	16,656	16,656	155,871
AAA	CCS	PH - California Children's Services			0	0
AAA	CTN	CTC - Court Judicial Benefits			0	0
AAA	DAT	District Attorney (all funds)	126	2,640	2,640	24,689
AAA	DCS	Child Support Services	44	928	928	(71)
AAA	DPA	Human Services Admin Claim (all funds)	18,734	393,233	393,233	(48,130)
AAA	EDF	Economic Development Function (all funds)	267	5,584	5,584	8,805
AAA	EMC	PH - Indigent Ambulance			0	0
AAA	FLP	CTC - Drug Court Programs			0	0
AAA	GJY	CTC - Grand Jury		5	5	49
AAA	HCC	Health Administration			0	0
AAA	IDC	CTC - Indigent Defense			0	0
AAA	JPL	Capital Facilities Leases			0	0
AAA	LIT	Litigation Proceeds and Uses			0	0
AAA	LNJ	Law and Justice Group (all funds)	12	257	257	2,405
AAA	LUS	Land Use Services Department (all funds)	5,351	112,327	112,327	574,318
AAA	MLH	Behavioral Health (all funds)	980	20,576	20,576	1,532
AAA	OCH	HR - Ctr for Emp Hlth & Wellness			0	0
AAA	PBD	Public Defender	42	887	887	8,295
AAA	PGD	Public Guardian - Conservator			0	0
AAA	PHL	Public Health	604	12,673	12,673	44,623
AAA	PRB	Probation - Admin, Corr & Det (all funds)	376	7,895	7,895	73,851
AAA	ROV	Registrar of Voters	201	4,217	4,217	39,444
AAA	SCL	County Schools	348	7,299	7,299	68,275
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	4,916	103,197	103,197	10,211
AAA	SVR	PW - Surveyor (all funds)	46	955	955	106
AAA	TRC	CTC - Trial Court Funding MOE			0	0
AAA	VAF	Veterans Affairs	64	1,333	1,333	12,467

Other Operating Units

(various)	(various)	Brd-Gov'd Special Districts (summary)	614	12,878	12,878	(4,866)
AAF	OOA	Aging and Adult Services (all funds)			0	(9,755)
CJV	CIP	Capital Improvement Funds (all funds)	982	20,612	20,612	89,532
FPD	106	SBC Fire Protection District (all funds)	378	7,923	7,923	977
RFZ	097	Flood Control District (all zones)	1,051	22,058	22,058	(11,013)
RHH	498	IHSS Public Authority	48	997	997	(171)

County Counsel AAA-CCL (2nd Allocation)

Legal Services

Base: Allocation:

Actual Base x
Hours 20.9901

Fund	Dept		Actual Hours	Base x 20.9901	Total	Total Allocation
RRC	903	Children & Families First Commission	94	1,973	1,973	1,152
RSC	HPS	Preschool Services	86	1,800	1,800	207
SAA	TRA	Transportation (all funds)	1,646	34,552	34,552	(42,099)
SAC	JOB	Workforce Development (all funds)	148	3,117	3,117	3,134
SAP	CLB	County Library (all funds)	74	1,559	1,559	174
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)	254	5,340	5,340	593
STD	905	Authority for the Handicapped (inactive)			0	0
All Other						
(various)	(various)	All Other	1,032	21,651	21,651	8,882
(various)	(various)	Self-Gov'd Special Districts (summary)	68	1,422	1,422	(2,745)
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)	23	483	483	(2,505)
Totals			58,373	1,225,185	1,225,185	3,231,772



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	4,952,008
Computer Software Depreciation & Equipment Use	5	4,006
Space Use	7	21,344
Utilities	8	52,917
TOTAL ALLOCABLE		5,030,275
REVENUE		
Miscellaneous Revenue		56
		56
NET ALLOCABLE		5,030,219

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0158	Less: Unallocated Costs	Less: Program Reimbursement
Custodial Services	4,952,008	5,030,219	0	0
TOTALS	4,952,008	5,030,219	0	0

Facilities Management - Custodial

2nd Allocation

Fund	Dept	Description	Amount
AAA	ANE	Architecture & Engineering	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	28,918
AAA	CAO/FAB	County Administrative Office	10,698
AAA	CCL	County Counsel	7,044
AAA	FMC	Facilities Management - Custodial	26,213
AAA	FMG	Facilities Management - Grounds	6,605
AAA	FMM	Facilities Management - Maintenance	59,735
AAA	HRD/UNI	Human Resources	24,090
AAA	ISD	IS - Application Development	(33,335)
AAA	PUR	Purchasing	1,717
AAA	RPR/RNT	Real Estate Services/Rent	0
TOTAL ALLOCABLE			131,682

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.0266	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
5,030,219	131,682	131,682	Job Costs
5,030,219	131,682	131,682	

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

Fund	Dept		Custodial Services		Credits	Total
			Base:	Allocation:		
			Job Costs	Base x 0.9679		
Central Support Service Units						
AAA	ANE	Architecture & Engineering	8,442	8,171	8,442	(271)
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	153,173	148,261	153,173	(4,912)
AAA	CAO/FAB	County Administrative Office	55,892	54,099	56,151	(2,052)
AAA	CCL	County Counsel	56,992	55,164	56,992	(1,828)
AAA	FMC	Facilities Management - Custodial	27,081	26,213		26,213
AAA	FMG	Facilities Management - Grounds	2,778	2,688		2,688
AAA	FMM	Facilities Management - Maintenance	39,580	38,311		38,311
AAA	HRD/UNI	Human Resources	59,009	57,117	58,845	(1,728)
AAA	ISD	IS - Application Development	2,171	2,101	2,171	(70)
AAA	PUR	Purchasing	11,487	11,119	11,487	(368)
AAA	RPR/RNT	Real Estate Services/Rent	337,019	326,212	300,456	25,756
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	15,030	14,548	15,030	(482)
IAJ	ISD	IS - Computer Operations	137,597	133,185	137,597	(4,412)
IAM	ISD	IS - Telecommunication Services	50,926	49,293	52,323	(3,030)
IAV	PUR	Surplus Property & Storage Operations	1,193	1,155	1,193	(38)
IAY	PUR	Mail/Courier Services	9,981	9,661	9,981	(320)
IBP	RMG	Risk Management (all funds)	29,372	28,430	29,372	(942)
IFM	FLT	Fleet Management	3,402	3,293	3,402	(109)
Enterprise Funds						
EAA	SWM	PW - Solid Waste Management (all funds)	62,388	60,388	62,918	(2,530)
EAD	MCR	Arrowhead Regional Medical Center (all funds)				0
General Fund Operating Units						
AAA	APT	Airports (all funds)	760	736	760	(24)
AAA	ASR	Assessor/Recorder/County Clerk	175,015	169,403	175,240	(5,837)
AAA	AWM	Agriculture/Weights & Measures (all funds)	38,898	37,651	38,898	(1,247)
AAA	BDF	Board of Supervisors (all funds)	36,490	35,320	36,490	(1,170)
AAA	CBD	Clerk of the Board	12,054	11,668	12,076	(408)
AAA	CCM	County Museum (all funds)	125,144	121,131	125,509	(4,378)

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

		Custodial Services				
		Base:		Allocation:		
Fund	Dept	Job Costs	Base x 0.9679	Credits	Total	
AAA	CCP	Regional Parks (all funds)	5,153	4,988	5,153	(165)
AAA	CCS	PH - California Children's Services				0
AAA	CTN	CTC - Court Judicial Benefits				0
AAA	DAT	District Attorney (all funds)	226,980	219,702	227,179	(7,477)
AAA	DCS	Child Support Services	170,361	164,898	170,361	(5,463)
AAA	DPA	Human Services Admin Claim (all funds)	252,012	243,931	252,228	(8,297)
AAA	EDF	Economic Development Function (all funds)	18,849	18,245	18,849	(604)
AAA	EMC	PH - Indigent Ambulance				0
AAA	FLP	CTC - Drug Court Programs				0
AAA	GJY	CTC - Grand Jury	4,245	4,109	4,245	(136)
AAA	HCC	Health Administration				0
AAA	IDC	CTC - Indigent Defense				0
AAA	JPL	Capital Facilities Leases				0
AAA	LIT	Litigation Proceeds and Uses				0
AAA	LNJ	Law and Justice Group (all funds)				0
AAA	LUS	Land Use Services Department (all funds)	75,457	73,037	70,023	3,014
AAA	MLH	Behavioral Health (all funds)	219,658	212,614	219,524	(6,910)
AAA	OCH	HR - Ctr for Emp Hlth & Wellness				0
AAA	PBD	Public Defender	138,913	134,458	138,913	(4,455)
AAA	PGD	Public Guardian - Conservator	15,307	14,816	15,874	(1,058)
AAA	PHL	Public Health	223,490	216,323	226,371	(10,048)
AAA	PRB	Probation - Admin, Corr & Det (all funds)	400,502	387,660	401,142	(13,482)
AAA	ROV	Registrar of Voters	46,692	45,194	39,356	5,838
AAA	SCL	County Schools				0
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	649,427	628,601	649,898	(21,297)
AAA	SVR	PW - Surveyor (all funds)	14,161	13,707	14,161	(454)
AAA	TRC	CTC - Trial Court Funding MOE				0
AAA	VAF	Veterans Affairs	15,739	15,234	15,739	(505)
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	37,752	36,541	30,448	6,093
AAF	OOA	Aging and Adult Services (all funds)				0
CJV	CIP	Capital Improvement Funds (all funds)	611	591	1,103	(512)
FPD	106	SBC Fire Protection District (all funds)	62,105	60,113	62,711	(2,598)
RFZ	097	Flood Control District (all zones)	42,610	41,244	42,610	(1,366)
RHH	498	IHSS Public Authority				0

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

		Custodial Services			
		Base: Allocation:			
Fund	Dept	Job Costs	Base x 0.9679	Credits	Total
RRC	903	Children & Families First Commission			0
RSC	HPS	5,201	5,034	5,201	(167)
SAA	TRA	74,342	71,958	74,090	(2,132)
SAC	JOB	Workforce Development (all funds)			0
SAP	CLB	10,100	9,776	10,100	(324)
SCJ	CAO	Courthouse Temp Construction			0
SCM	CAO	Criminal Justice Temp Const			0
SFH	CAO	Disaster Recovery Fund			0
SMI	ICM	296	286	296	(10)
STD	905	Authority for the Handicapped (inactive)			0
All Other					
(various)	(various)	1,035,034	1,001,842	1,032,773	(30,931)
(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		5,196,871	5,030,219	5,076,854	(46,635)

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

			Custodial Services			
			Base:	Allocation:		
Fund	Dept		Job Costs	Base x 0.0296	Total	Total Allocation
Central Support Service Units						
AAA	ANE	Architecture & Engineering			0	(271)
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector			0	(4,912)
AAA	CAO/FAB	County Administrative Office			0	(2,052)
AAA	CCL	County Counsel			0	(1,828)
AAA	FMC	Facilities Management - Custodial			0	26,213
AAA	FMG	Facilities Management - Grounds			0	2,688
AAA	FMM	Facilities Management - Maintenance			0	38,311
AAA	HRD/UNI	Human Resources			0	(1,728)
AAA	ISD	IS - Application Development			0	(70)
AAA	PUR	Purchasing			0	(368)
AAA	RPR/RNT	Real Estate Services/Rent			0	25,756
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	15,030	445	445	(37)
IAJ	ISD	IS - Computer Operations	137,597	4,078	4,078	(335)
IAM	ISD	IS - Telecommunication Services	50,926	1,509	1,509	(1,521)
IAV	PUR	Surplus Property & Storage Operations	1,193	35	35	(3)
IAY	PUR	Mail/Courier Services	9,981	296	296	(24)
IBP	RMG	Risk Management (all funds)	29,372	870	870	(71)
IFM	FLT	Fleet Management	3,402	101	101	(8)
Enterprise Funds						
EAA	SWM	PW - Solid Waste Management (all funds)	62,388	1,849	1,849	(681)
EAD	MCR	Arrowhead Regional Medical Center (all funds)			0	0
General Fund Operating Units						
AAA	APT	Airports (all funds)	760	23	23	(2)
AAA	ASR	Assessor/Recorder/County Clerk	175,015	5,187	5,187	(650)
AAA	AWM	Agriculture/Weights & Measures (all funds)	38,898	1,153	1,153	(95)
AAA	BDF	Board of Supervisors (all funds)	36,490	1,081	1,081	(89)
AAA	CBD	Clerk of the Board	12,054	357	357	(51)
AAA	CCM	County Museum (all funds)	125,144	3,709	3,709	(669)

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

		Custodial Services				
		Base: Allocation:				
Fund	Dept	Job Costs	Base x 0.0296	Total	Total Allocation	
AAA	CCP	Regional Parks (all funds)	5,153	153	153	(13)
AAA	CCS	PH - California Children's Services			0	0
AAA	CTN	CTC - Court Judicial Benefits			0	0
AAA	DAT	District Attorney (all funds)	226,980	6,727	6,727	(751)
AAA	DCS	Child Support Services	170,361	5,049	5,049	(414)
AAA	DPA	Human Services Admin Claim (all funds)	252,012	7,469	7,469	(828)
AAA	EDF	Economic Development Function (all funds)	18,849	559	559	(45)
AAA	EMC	PH - Indigent Ambulance			0	0
AAA	FLP	CTC - Drug Court Programs			0	0
AAA	GJY	CTC - Grand Jury	4,245	126	126	(10)
AAA	HCC	Health Administration			0	0
AAA	IDC	CTC - Indigent Defense			0	0
AAA	JPL	Capital Facilities Leases			0	0
AAA	LIT	Litigation Proceeds and Uses			0	0
AAA	LNJ	Law and Justice Group (all funds)			0	0
AAA	LUS	Land Use Services Department (all funds)	75,457	2,236	2,236	5,251
AAA	MLH	Behavioral Health (all funds)	219,658	6,510	6,510	(400)
AAA	OCH	HR - Ctr for Emp Hlth & Wellness			0	0
AAA	PBD	Public Defender	138,913	4,117	4,117	(338)
AAA	PGD	Public Guardian - Conservator	15,307	454	454	(604)
AAA	PHL	Public Health	223,490	6,623	6,623	(3,424)
AAA	PRB	Probation - Admin, Corr & Det (all funds)	400,502	11,870	11,870	(1,613)
AAA	ROV	Registrar of Voters	46,692	1,384	1,384	7,222
AAA	SCL	County Schools			0	0
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	649,427	19,247	19,247	(2,050)
AAA	SVR	PW - Surveyor (all funds)	14,161	420	420	(34)
AAA	TRC	CTC - Trial Court Funding MOE			0	0
AAA	VAF	Veterans Affairs	15,739	466	466	(38)
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	37,752	1,119	1,119	7,212
AAF	OOA	Aging and Adult Services (all funds)			0	0
CJV	CIP	Capital Improvement Funds (all funds)	611	18	18	(494)
FPD	106	SBC Fire Protection District (all funds)	62,105	1,841	1,841	(757)
RFZ	097	Flood Control District (all zones)	42,610	1,263	1,263	(103)
RHH	498	IHSS Public Authority			0	0

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

Custodial Services

Base: Allocation:

Job Costs Base x
0.0296

Fund	Dept		Job Costs	Base x 0.0296	Total	Total Allocation
RRC	903	Children & Families First Commission			0	0
RSC	HPS	Preschool Services	5,201	154	154	(13)
SAA	TRA	Transportation (all funds)	74,342	2,203	2,203	71
SAC	JOB	Workforce Development (all funds)			0	0
SAP	CLB	County Library (all funds)	10,100	299	299	(25)
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)	296	9	9	(1)
STD	905	Authority for the Handicapped (inactive)			0	0
All Other						
(various)	(various)	All Other	1,035,034	30,675	30,675	(256)
(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			4,443,247	131,682	131,682	85,047



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	1,443,271
Computer Software Depreciation & Equipment Use	5	5,147
Space Use	7	2,189
Utilities	8	5,427
TOTAL ALLOCABLE		1,456,035
NET ALLOCABLE		1,456,035

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0088	Less: Unallocated Costs	Less: Program Reimbursement
Grounds Services	1,443,271	1,456,035	0	0
TOTALS	1,443,271	1,456,035	0	0

Facilities Management - Grounds

2nd Allocation

Fund	Dept	Description	Amount
AAA	ANE	Architecture & Engineering	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	5,439
AAA	CAO/FAB	County Administrative Office	1,029
AAA	CCL	County Counsel	722
AAA	FMC	Facilities Management - Custodial	2,688
AAA	FMG	Facilities Management - Grounds	677
AAA	FMM	Facilities Management - Maintenance	6,127
AAA	HRD/UNI	Human Resources	2,114
AAA	ISD	IS - Application Development	(3,508)
AAA	PUR	Purchasing	4,293
AAA	RPR/RNT	Real Estate Services/Rent	0
TOTAL ALLOCABLE			19,581

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.0136	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
1,456,035	19,581	19,581	Job Costs
1,456,035	19,581	19,581	

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

		Grounds Services				
		Base:	Allocation:			
Fund	Dept	Job Costs	Base x 0.9334	Credits	Total	
Central Support Service Units						
AAA	ANE	Architecture & Engineering	1,795	1,675	1,795	(120)
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	38,657	36,082	38,657	(2,575)
AAA	CAO/FAB	County Administrative Office	11,165	10,421	11,165	(744)
AAA	CCL	County Counsel	11,906	11,113	11,906	(793)
AAA	FMC	Facilities Management - Custodial	7,076	6,605		6,605
AAA	FMG	Facilities Management - Grounds	726	677		677
AAA	FMM	Facilities Management - Maintenance	10,342	9,653		9,653
AAA	HRD/UNI	Human Resources	11,980	11,182	11,980	(798)
AAA	ISD	IS - Application Development	462	431	462	(31)
AAA	PUR	Purchasing	2,380	2,221	2,380	(159)
AAA	RPR/RNT	Real Estate Services/Rent	96,089	89,688	85,011	4,677
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	4,236	3,954	4,236	(282)
IAJ	ISD	IS - Computer Operations	33,262	31,046	33,262	(2,216)
IAM	ISD	IS - Telecommunication Services	10,874	10,149	11,474	(1,325)
IAV	PUR	Surplus Property & Storage Operations	8,302	7,749	8,302	(553)
IAY	PUR	Mail/Courier Services	2,136	1,994	2,136	(142)
IBP	RMG	Risk Management (all funds)	6,296	5,877	6,296	(419)
IFM	FLT	Fleet Management	17,794	16,609	17,794	(1,185)
Enterprise Funds						
EAA	SWM	PW - Solid Waste Management (all funds)	30,377	28,353	38,030	(9,677)
EAD	MCR	Arrowhead Regional Medical Center (all funds)	491,710	458,954	525,318	(66,364)
General Fund Operating Units						
AAA	APT	Airports (all funds)	312	291	312	(21)
AAA	ASR	Assessor/Recorder/County Clerk	34,015	31,749	34,015	(2,266)
AAA	AWM	Agriculture/Weights & Measures (all funds)	7,089	6,617	7,089	(472)
AAA	BDF	Board of Supervisors (all funds)	7,703	7,190	7,703	(513)
AAA	CBD	Clerk of the Board	2,354	2,197	2,354	(157)
AAA	CCM	County Museum (all funds)	40,184	37,507	40,184	(2,677)

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

		Grounds Services			
		Base: Allocation:			
Fund	Dept	Job Costs	Base x 0.9334	Credits	Total
AAA	CCP	Regional Parks (all funds)	2,086	1,947	2,086 (139)
AAA	CCS	PH - California Children's Services			0
AAA	CTN	CTC - Court Judicial Benefits			0
AAA	DAT	District Attorney (all funds)	49,298	46,014	49,298 (3,284)
AAA	DCS	Child Support Services			0
AAA	DPA	Human Services Admin Claim (all funds)	5,563	5,192	5,563 (371)
AAA	EDF	Economic Development Function (all funds)	3,720	3,472	3,720 (248)
AAA	EMC	PH - Indigent Ambulance			0
AAA	FLP	CTC - Drug Court Programs			0
AAA	GJY	CTC - Grand Jury	903	843	903 (60)
AAA	HCC	Health Administration			0
AAA	IDC	CTC - Indigent Defense			0
AAA	JPL	Capital Facilities Leases			0
AAA	LIT	Litigation Proceeds and Uses			0
AAA	LNJ	Law and Justice Group (all funds)			0
AAA	LUS	Land Use Services Department (all funds)	21,627	20,186	14,889 5,297
AAA	MLH	Behavioral Health (all funds)	36,804	34,352	36,804 (2,452)
AAA	OCH	HR - Ctr for Emp Hlth & Wellness			0
AAA	PBD	Public Defender	31,566	29,463	31,566 (2,103)
AAA	PGD	Public Guardian - Conservator	7,433	6,938	7,433 (495)
AAA	PHL	Public Health	35,733	33,353	35,733 (2,380)
AAA	PRB	Probation - Admin, Corr & Det (all funds)	141,136	131,734	141,136 (9,402)
AAA	ROV	Registrar of Voters	14,430	13,469	14,430 (961)
AAA	SCL	County Schools			0
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	139,565	130,268	141,020 (10,752)
AAA	SVR	PW - Surveyor (all funds)	3,159	2,949	3,159 (210)
AAA	TRC	CTC - Trial Court Funding MOE			0
AAA	VAF	Veterans Affairs	3,347	3,124	3,347 (223)
Other Operating Units					
(various)	(various)	Brd-Gov'd Special Districts (summary)	3,367	3,143	3,367 (224)
AAF	OOA	Aging and Adult Services (all funds)			0
CJV	CIP	Capital Improvement Funds (all funds)	16,775	15,657	16,775 (1,118)
FPD	106	SBC Fire Protection District (all funds)	9,447	8,818	9,447 (629)
RFZ	097	Flood Control District (all zones)	9,635	8,993	9,635 (642)
RHH	498	IHSS Public Authority			0

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

		Grounds Services			
		Base: Allocation:			
Fund	Dept	Job Costs	Base x 0.9334	Credits	Total
RRC	903	Children & Families First Commission			0
RSC	HPS	2,052	1,915	2,052	(137)
SAA	TRA	17,246	16,097	10,604	5,493
SAC	JOB	Workforce Development (all funds)			0
SAP	CLB	3,894	3,635	3,994	(359)
SCJ	CAO	Courthouse Temp Construction			0
SCM	CAO	Criminal Justice Temp Const			0
SFH	CAO	Disaster Recovery Fund			0
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)			0
STD	905	Authority for the Handicapped (inactive)			0
All Other					
(various)	(various)	111,946	104,488	100,970	3,518
(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		1,559,954	1,456,035	1,549,792	(93,757)

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

		Grounds Services				
		Base: Allocation:				
Fund	Dept	Job Costs	Base x 0.0143	Total	Total Allocation	
Central Support Service Units						
AAA	ANE	Architecture & Engineering		0	(120)	
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector		0	(2,575)	
AAA	CAO/FAB	County Administrative Office		0	(744)	
AAA	CCL	County Counsel		0	(793)	
AAA	FMC	Facilities Management - Custodial		0	6,605	
AAA	FMG	Facilities Management - Grounds		0	677	
AAA	FMM	Facilities Management - Maintenance		0	9,653	
AAA	HRD/UNI	Human Resources		0	(798)	
AAA	ISD	IS - Application Development		0	(31)	
AAA	PUR	Purchasing		0	(159)	
AAA	RPR/RNT	Real Estate Services/Rent		0	4,677	
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	4,236	61	61	(222)
IAJ	ISD	IS - Computer Operations	33,262	476	476	(1,740)
IAM	ISD	IS - Telecommunication Services	10,874	156	156	(1,169)
IAV	PUR	Surplus Property & Storage Operations	8,302	119	119	(434)
IAY	PUR	Mail/Courier Services	2,136	31	31	(112)
IBP	RMG	Risk Management (all funds)	6,296	90	90	(329)
IFM	FLT	Fleet Management	17,794	255	255	(931)
Enterprise Funds						
EAA	SWM	PW - Solid Waste Management (all funds)	30,377	435	435	(9,242)
EAD	MCR	Arrowhead Regional Medical Center (all funds)	491,710	7,041	7,041	(59,322)
General Fund Operating Units						
AAA	APT	Airports (all funds)	312	4	4	(16)
AAA	ASR	Assessor/Recorder/County Clerk	34,015	487	487	(1,779)
AAA	AWM	Agriculture/Weights & Measures (all funds)	7,089	102	102	(371)
AAA	BDF	Board of Supervisors (all funds)	7,703	110	110	(403)
AAA	CBD	Clerk of the Board	2,354	34	34	(123)
AAA	CCM	County Museum (all funds)	40,184	575	575	(2,101)

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

		Grounds Services			
		Base: Allocation:			
Fund	Dept	Job Costs	Base x 0.0143	Total	Total Allocation
AAA	CCP	Regional Parks (all funds)	2,086	30	(109)
AAA	CCS	PH - California Children's Services		0	0
AAA	CTN	CTC - Court Judicial Benefits		0	0
AAA	DAT	District Attorney (all funds)	49,298	706	(2,578)
AAA	DCS	Child Support Services		0	0
AAA	DPA	Human Services Admin Claim (all funds)	5,563	80	(291)
AAA	EDF	Economic Development Function (all funds)	3,720	53	(195)
AAA	EMC	PH - Indigent Ambulance		0	0
AAA	FLP	CTC - Drug Court Programs		0	0
AAA	GJY	CTC - Grand Jury	903	13	(47)
AAA	HCC	Health Administration		0	0
AAA	IDC	CTC - Indigent Defense		0	0
AAA	JPL	Capital Facilities Leases		0	0
AAA	LIT	Litigation Proceeds and Uses		0	0
AAA	LNJ	Law and Justice Group (all funds)		0	0
AAA	LUS	Land Use Services Department (all funds)	21,627	310	5,607
AAA	MLH	Behavioral Health (all funds)	36,804	527	(1,925)
AAA	OCH	HR - Ctr for Emp Hlth & Wellness		0	0
AAA	PBD	Public Defender	31,566	452	(1,651)
AAA	PGD	Public Guardian - Conservator	7,433	106	(389)
AAA	PHL	Public Health	35,733	512	(1,869)
AAA	PRB	Probation - Admin, Corr & Det (all funds)	141,136	2,021	(7,381)
AAA	ROV	Registrar of Voters	14,430	207	(755)
AAA	SCL	County Schools		0	0
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	139,565	1,999	(8,754)
AAA	SVR	PW - Surveyor (all funds)	3,159	45	(165)
AAA	TRC	CTC - Trial Court Funding MOE		0	0
AAA	VAF	Veterans Affairs	3,347	48	(175)
Other Operating Units					
(various)	(various)	Brd-Gov'd Special Districts (summary)	3,367	48	(176)
AAF	OOA	Aging and Adult Services (all funds)		0	0
CJV	CIP	Capital Improvement Funds (all funds)	16,775	240	(878)
FPD	106	SBC Fire Protection District (all funds)	9,447	135	(494)
RFZ	097	Flood Control District (all zones)	9,635	138	(504)
RHH	498	IHSS Public Authority		0	0

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

Grounds Services

Base: Allocation:

Job Costs Base x
0.0143

Fund	Dept			Total	Total Allocation
RRC	903	Children & Families First Commission		0	0
RSC	HPS	Preschool Services	2,052	29	(107)
SAA	TRA	Transportation (all funds)	17,246	247	5,740
SAC	JOB	Workforce Development (all funds)		0	0
SAP	CLB	County Library (all funds)	3,894	56	(304)
SCJ	CAO	Courthouse Temp Construction		0	0
SCM	CAO	Criminal Justice Temp Const		0	0
SFH	CAO	Disaster Recovery Fund		0	0
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)		0	0
STD	905	Authority for the Handicapped (inactive)		0	0
All Other					
(various)	(various)	All Other	111,946	1,603	5,121
(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			1,367,376	19,581	(74,176)



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	9,222,117
Computer Software Depreciation & Equipment Use	5	12,956
Space Use	7	31,195
Utilities	8	77,341
TOTAL ALLOCABLE		9,343,610
REVENUE		
Miscellaneous Revenue		1,601
		1,601
NET ALLOCABLE		9,342,008

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0130	Less: Unallocated Costs	Less: Program Reimbursement
Maintenance Services	9,222,117	9,342,008	0	0
TOTALS	9,222,117	9,342,008	0	0

Facilities Management - Maintenance

2nd Allocation

Fund	Dept	Description	Amount
AAA	ANE	Architecture & Engineering	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	44,339
AAA	CAO/FAB	County Administrative Office	14,902
AAA	CCL	County Counsel	10,294
AAA	FMC	Facilities Management - Custodial	38,311
AAA	FMG	Facilities Management - Grounds	9,653
AAA	FMM	Facilities Management - Maintenance	87,304
AAA	HRD/UNI	Human Resources	30,410
AAA	ISD	IS - Application Development	(48,935)
AAA	PUR	Purchasing	7,555
AAA	RPR/RNT	Real Estate Services/Rent	0
TOTAL ALLOCABLE			193,833

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.0210	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
9,342,008	193,833	193,833	Job Costs
9,342,008	193,833	193,833	

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

Fund	Dept		Maintenance Services		Credits	Total
			Job Costs	Base: Allocation: Base x 1.0370		
Central Support Service Units						
AAA	ANE	Architecture & Engineering	13,419	13,916	13,650	266
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	213,665	221,568	213,665	7,903
AAA	CAO/FAB	County Administrative Office	78,447	81,349	78,447	2,902
AAA	CCL	County Counsel	83,045	86,117	83,045	3,072
AAA	FMC	Facilities Management - Custodial	57,604	59,735		59,735
AAA	FMG	Facilities Management - Grounds	5,908	6,127		6,127
AAA	FMM	Facilities Management - Maintenance	84,190	87,304		87,304
AAA	HRD/UNI	Human Resources	89,627	92,942	90,019	2,923
AAA	ISD	IS - Application Development	3,294	3,416	3,294	122
AAA	PUR	Purchasing	32,040	33,225	32,040	1,185
AAA	RPR/RNT	Real Estate Services/Rent	638,398	662,012	562,914	99,098
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	24,134	25,027	24,134	893
IAJ	ISD	IS - Computer Operations	187,240	194,165	184,188	9,977
IAM	ISD	IS - Telecommunication Services	227,702	236,125	227,687	8,438
IAV	PUR	Surplus Property & Storage Operations	1,577	1,635	1,577	58
IAY	PUR	Mail/Courier Services	13,194	13,682	13,194	488
IBP	RMG	Risk Management (all funds)	41,194	42,718	41,194	1,524
IFM	FLT	Fleet Management	99,544	103,226	105,473	(2,247)
Enterprise Funds						
EAA	SWM	PW - Solid Waste Management (all funds)	78,980	81,901	80,880	1,021
EAD	MCR	Arrowhead Regional Medical Center (all funds)				0
General Fund Operating Units						
AAA	APT	Airports (all funds)	1,004	1,041	1,004	37
AAA	ASR	Assessor/Recorder/County Clerk	221,809	230,014	221,809	8,205
AAA	AWM	Agriculture/Weights & Measures (all funds)	53,745	55,733	53,745	1,988
AAA	BDF	Board of Supervisors (all funds)	55,811	57,875	55,811	2,064
AAA	CBD	Clerk of the Board	15,888	16,476	15,888	588
AAA	CCM	County Museum (all funds)	219,137	227,242	219,137	8,105

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

		Maintenance Services				
Fund	Dept		Base:	Allocation:	Credits	Total
			Job Costs	Base x 1.0370		
AAA	CCP	Regional Parks (all funds)	6,479	6,719	6,479	240
AAA	CCS	PH - California Children's Services				0
AAA	CTN	CTC - Court Judicial Benefits				0
AAA	DAT	District Attorney (all funds)	296,284	307,243	296,284	10,959
AAA	DCS	Child Support Services	4,135	4,288	4,135	153
AAA	DPA	Human Services Admin Claim (all funds)	68,787	71,332	69,865	1,467
AAA	EDF	Economic Development Function (all funds)	30,887	32,029	30,887	1,142
AAA	EMC	PH - Indigent Ambulance				0
AAA	FLP	CTC - Drug Court Programs				0
AAA	GJY	CTC - Grand Jury	5,611	5,819	5,611	208
AAA	HCC	Health Administration				0
AAA	IDC	CTC - Indigent Defense				0
AAA	JPL	Capital Facilities Leases				0
AAA	LIT	Litigation Proceeds and Uses				0
AAA	LNJ	Law and Justice Group (all funds)				0
AAA	LUS	Land Use Services Department (all funds)	113,808	118,018	105,558	12,460
AAA	MLH	Behavioral Health (all funds)	262,967	272,693	265,113	7,580
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	192	200	192	8
AAA	PBD	Public Defender	192,184	199,293	192,829	6,464
AAA	PGD	Public Guardian - Conservator	21,633	22,433	21,553	880
AAA	PHL	Public Health	246,126	255,230	245,607	9,623
AAA	PRB	Probation - Admin, Corr & Det (all funds)	1,342,628	1,392,291	1,352,463	39,828
AAA	ROV	Registrar of Voters	64,995	67,399	62,023	5,376
AAA	SCL	County Schools				0
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	2,238,289	2,321,082	2,245,099	75,983
AAA	SVR	PW - Surveyor (all funds)	20,634	21,397	20,634	763
AAA	TRC	CTC - Trial Court Funding MOE				0
AAA	VAF	Veterans Affairs	28,536	29,591	28,536	1,055
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	12,543	13,007	12,543	464
AAF	OOA	Aging and Adult Services (all funds)				0
CJV	CIP	Capital Improvement Funds (all funds)	45,633	47,321	52,305	(4,984)
FPD	106	SBC Fire Protection District (all funds)	68,160	70,681	77,010	(6,329)
RFZ	097	Flood Control District (all zones)	68,548	71,084	69,747	1,337
RHH	498	IHSS Public Authority				0

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

		Maintenance Services				
Fund	Dept		Base: Allocation:		Credits	Total
			Job Costs	Base x 1.0370		
RRC	903	Children & Families First Commission				0
RSC	HPS	Preschool Services	56,679	58,775	56,679	2,096
SAA	TRA	Transportation (all funds)	179,781	186,431	180,751	5,680
SAC	JOB	Workforce Development (all funds)	1,324	1,373	1,324	49
SAP	CLB	County Library (all funds)	295,801	306,743	297,293	9,450
SCJ	CAO	Courthouse Temp Construction				0
SCM	CAO	Criminal Justice Temp Const				0
SFH	CAO	Disaster Recovery Fund				0
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)				0
STD	905	Authority for the Handicapped (inactive)				0
All Other						
(various)	(various)	All Other	795,539	824,965	763,632	61,333
(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)			5,458	(5,458)
NGJ	875	Inland Library System (all funds)				0
NHY	890	L A F C O			304	(304)
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			9,008,779	9,342,008	8,792,709	549,299

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

Maintenance Services

Base: Allocation:
Job Costs Base x
0.0251

Fund	Dept			Total	Total Allocation
Central Support Service Units					
AAA	ANE			0	266
AAA	ATX			0	7,903
AAA	CAO/FAB			0	2,902
AAA	CCL			0	3,072
AAA	FMC			0	59,735
AAA	FMG			0	6,127
AAA	FMM			0	87,304
AAA	HRD/UNI			0	2,923
AAA	ISD			0	122
AAA	PUR			0	1,185
AAA	RPR/RNT			0	99,098
Operating Units					
Internal Service Funds					
IAG	PUR	Printing Services	24,134	607	607
IAJ	ISD	IS - Computer Operations	187,240	4,708	4,708
IAM	ISD	IS - Telecommunication Services	227,702	5,725	5,725
IAV	PUR	Surplus Property & Storage Operations	1,577	40	40
IAY	PUR	Mail/Courier Services	13,194	332	332
IBP	RMG	Risk Management (all funds)	41,194	1,036	1,036
IFM	FLT	Fleet Management	99,544	2,503	2,503
Enterprise Funds					
EAA	SWM	PW - Solid Waste Management (all funds)	78,980	1,986	1,986
EAD	MCR	Arrowhead Regional Medical Center (all funds)		0	0
General Fund Operating Units					
AAA	APT	Airports (all funds)	1,004	25	25
AAA	ASR	Assessor/Recorder/County Clerk	221,809	5,577	5,577
AAA	AWM	Agriculture/Weights & Measures (all funds)	53,745	1,351	1,351
AAA	BDF	Board of Supervisors (all funds)	55,811	1,403	1,403
AAA	CBD	Clerk of the Board	15,888	399	399
AAA	CCM	County Museum (all funds)	219,137	5,510	5,510

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

		Maintenance Services				
		Base: Allocation:				
Fund	Dept	Job Costs	Base x 0.0251	Total	Total Allocation	
AAA	CCP	Regional Parks (all funds)	6,479	163	163	403
AAA	CCS	PH - California Children's Services			0	0
AAA	CTN	CTC - Court Judicial Benefits			0	0
AAA	DAT	District Attorney (all funds)	296,284	7,450	7,450	18,409
AAA	DCS	Child Support Services	4,135	104	104	257
AAA	DPA	Human Services Admin Claim (all funds)	68,787	1,730	1,730	3,196
AAA	EDF	Economic Development Function (all funds)	30,887	777	777	1,919
AAA	EMC	PH - Indigent Ambulance			0	0
AAA	FLP	CTC - Drug Court Programs			0	0
AAA	GJY	CTC - Grand Jury	5,611	141	141	349
AAA	HCC	Health Administration			0	0
AAA	IDC	CTC - Indigent Defense			0	0
AAA	JPL	Capital Facilities Leases			0	0
AAA	LIT	Litigation Proceeds and Uses			0	0
AAA	LNJ	Law and Justice Group (all funds)			0	0
AAA	LUS	Land Use Services Department (all funds)	113,808	2,862	2,862	15,321
AAA	MLH	Behavioral Health (all funds)	262,967	6,612	6,612	14,192
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	192	5	5	12
AAA	PBD	Public Defender	192,184	4,832	4,832	11,296
AAA	PGD	Public Guardian - Conservator	21,633	544	544	1,424
AAA	PHL	Public Health	246,126	6,188	6,188	15,811
AAA	PRB	Probation - Admin, Corr & Det (all funds)	1,342,628	33,758	33,758	73,586
AAA	ROV	Registrar of Voters	64,995	1,634	1,634	7,010
AAA	SCL	County Schools			0	0
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	2,238,289	56,278	56,278	132,261
AAA	SVR	PW - Surveyor (all funds)	20,634	519	519	1,282
AAA	TRC	CTC - Trial Court Funding MOE			0	0
AAA	VAF	Veterans Affairs	28,536	717	717	1,773
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	12,543	315	315	779
AAF	OOA	Aging and Adult Services (all funds)			0	0
CJV	CIP	Capital Improvement Funds (all funds)	45,633	1,147	1,147	(3,836)
FPD	106	SBC Fire Protection District (all funds)	68,160	1,714	1,714	(4,615)
RFZ	097	Flood Control District (all zones)	68,548	1,724	1,724	3,060
RHH	498	IHSS Public Authority			0	0

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

Maintenance Services

Base: Allocation:

Job Costs Base x
0.0251

Fund	Dept		Job Costs	Base x 0.0251	Total	Total Allocation
RRC	903	Children & Families First Commission			0	0
RSC	HPS	Preschool Services	56,679	1,425	1,425	3,521
SAA	TRA	Transportation (all funds)	179,781	4,520	4,520	10,200
SAC	JOB	Workforce Development (all funds)	1,324	33	33	82
SAP	CLB	County Library (all funds)	295,801	7,437	7,437	16,887
SCJ	CAO	Courthouse Temp Construction			0	0
SCM	CAO	Criminal Justice Temp Const			0	0
SFH	CAO	Disaster Recovery Fund			0	0
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)			0	0
STD	905	Authority for the Handicapped (inactive)			0	0
All Other						
(various)	(various)	All Other	795,539	20,002	20,002	81,336
(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	(5,458)
NGJ	875	Inland Library System (all funds)			0	0
NHY	890	L A F C O			0	(304)
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			7,709,142	193,833	193,833	743,132



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	18,033,168
Computer Software Depreciation & Equipment Use	5	1,546
Space Use	7	49,272
Utilities	8	91,051
TOTAL ALLOCABLE		18,175,037
REVENUE		
Miscellaneous Revenue		20
		20
NET ALLOCABLE		18,175,017

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0079	Less: Unallocated Costs	Less: Program Reimbursement
Civil Service Commission	195,665	197,220	0	70,429
Commuter Services	712,878	718,544	718,544	0
EMACS Team	2,857,370	2,880,080	0	0
Employee Benefits	4,438,854	4,474,133	0	3,953,227
HRD Admin. Support - OCH	185,420	185,420	185,420	0
Personnel Services	6,821,185	6,875,398	0	305,319
Unemployment Insurance	2,821,795	2,844,222	0	0
TOTALS	18,033,168	18,175,017	903,965	4,328,975

Human Resources

2nd Allocation

Fund	Dept	Description	Amount
AAA	ANE	Architecture & Engineering	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	64,582
AAA	CAO/FAB	County Administrative Office	27,627
AAA	CCL	County Counsel	264,034
AAA	FMC	Facilities Management - Custodial	(1,728)
AAA	FMG	Facilities Management - Grounds	(798)
AAA	FMM	Facilities Management - Maintenance	2,923
AAA	HRD/UNI	Human Resources	63,673
AAA	ISD	IS - Application Development	(191,483)
AAA	PUR	Purchasing	3,091
AAA	RPR/RNT	Real Estate Services/Rent	0
TOTAL ALLOCABLE			231,921

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.0130	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
126,791	2,543	2,543	No. of CSC Covered Emps.
0	9,263	0	Not Allocated
2,880,080	37,130	37,130	No. of Payroll Warrants
520,906	57,680	57,680	No. of Emps. Covered
0	0	0	Not Allocated
6,570,079	88,637	88,637	No. of Emps. Served
2,844,222	36,668	36,668	UI Costs
12,942,077	231,921	222,657	

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

Fund	Dept		Civil Service Comm		Employee Benefits	
			No. of CSC Covered Emps.	Base x Allocation: 7.5669	No. of Emps. Covered	Base x Allocation: 26.4301
Central Support Service Units						
AAA	ANE	Architecture & Engineering	17	132	17	460
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	256	1,939	267	7,055
AAA	CAO/FAB	County Administrative Office	28	211	31	813
AAA	CCL	County Counsel	73	552	78	2,073
AAA	FMC	Facilities Management - Custodial	42	319	42	1,116
AAA	FMG	Facilities Management - Grounds	4	31	4	107
AAA	FMM	Facilities Management - Maintenance	59	445	59	1,554
AAA	HRD/UNI	Human Resources	108	815	109	2,882
AAA	ISD	IS - Application Development	87	660	88	2,333
AAA	PUR	Purchasing	18	139	18	487
AAA	RPR/RNT	Real Estate Services/Rent	21	162	22	572
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	15	111	15	386
IAJ	ISD	IS - Computer Operations	115	868	115	3,031
IAM	ISD	IS - Telecommunication Services	85	641	85	2,239
IAV	PUR	Surplus Property & Storage Operations	2	15	2	53
IAY	PUR	Mail/Courier Services	24	180	24	628
IBP	RMG	Risk Management (all funds)	54	410	54	1,433
IFM	FLT	Fleet Management	72	548	75	1,975
Enterprise Funds						
EAA	SWM	PW - Solid Waste Management (all funds)	76	577	76	2,017
EAD	MCR	Arrowhead Regional Medical Center (all funds)	2,380	18,008	3,110	82,188
General Fund Operating Units						
AAA	APT	Airports (all funds)	19	142	19	496
AAA	ASR	Assessor/Recorder/County Clerk	212	1,602	212	5,604
AAA	AWM	Agriculture/Weights & Measures (all funds)	59	444	61	1,603
AAA	BDF	Board of Supervisors (all funds)	5	38	45	1,181
AAA	CBD	Clerk of the Board	11	86	13	350
AAA	CCM	County Museum (all funds)	16	124	22	592

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

Fund	Dept		Civil Service Comm		Employee Benefits	
			No. of CSC Covered Emps.	Base: Allocation: Base x 7.5669	No. of Emps. Covered	Base: Allocation: Base x 26.4301
AAA	CCP	Regional Parks (all funds)	77	580	125	3,311
AAA	CCS	PH - California Children's Services	153	1,161	153	4,056
AAA	CTN	CTC - Court Judicial Benefits				
AAA	DAT	District Attorney (all funds)	464	3,512	469	12,390
AAA	DCS	Child Support Services	406	3,070	406	10,722
AAA	DPA	Human Services Admin Claim (all funds)	4,178	31,611	4,755	125,654
AAA	EDF	Economic Development Function (all funds)	28	206	30	791
AAA	EMC	PH - Indigent Ambulance				
AAA	FLP	CTC - Drug Court Programs				
AAA	GJY	CTC - Grand Jury				
AAA	HCC	Health Administration	2	15	2	52
AAA	IDC	CTC - Indigent Defense				
AAA	JPL	Capital Facilities Leases				
AAA	LIT	Litigation Proceeds and Uses				
AAA	LNJ	Law and Justice Group (all funds)	1	8	1	26
AAA	LUS	Land Use Services Department (all funds)	98	730	109	2,882
AAA	MLH	Behavioral Health (all funds)	774	5,855	819	21,668
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	9	67	12	313
AAA	PBD	Public Defender	213	1,615	228	6,015
AAA	PGD	Public Guardian - Conservator	18	139	18	486
AAA	PHL	Public Health	627	4,742	636	16,814
AAA	PRB	Probation - Admin, Corr & Det (all funds)	1,112	8,413	1,118	29,531
AAA	ROV	Registrar of Voters	20	154	32	850
AAA	SCL	County Schools				
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	3,133	23,709	3,437	90,860
AAA	SVR	PW - Surveyor (all funds)	25	189	25	661
AAA	TRC	CTC - Trial Court Funding MOE				
AAA	VAF	Veterans Affairs	18	136	20	520
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	92	698	149	3,968
AAF	OOA	Aging and Adult Services (all funds)	35	261	72	1,913
CJV	CIP	Capital Improvement Funds (all funds)				
FPD	106	SBC Fire Protection District (all funds)	527	3,979	837	22,118
RFZ	097	Flood Control District (all zones)	133	1,003	136	3,601
RHH	498	IHSS Public Authority			20	542

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 5.7535	No. of Emps. Served	Base x 333.7049	UI Costs	Base x 1.0861		
3,265	18,785	125	41,803	17,306	18,797		83,276
3,882	22,335	153	51,210	8,325	9,042		87,805
							0
12,158	69,951	469	156,431	4,050	4,399	31,784	214,898
10,458	60,170	406	135,381	45,886	49,838	126,593	132,588
121,293	697,856	4,755	1,586,500	407,049	442,109	1,180,732	1,702,998
786	4,522	30	9,984				15,503
							0
							0
							0
52	299	2	654				1,020
							0
							0
							0
26	150	1	334				517
2,781	16,000	109	36,394	14,163	15,383		71,390
21,372	122,963	819	273,585	53,489	58,096	400,300	81,867
284	1,634	12	3,954	1,305	1,417		7,386
5,889	33,882	228	75,945	8,150	8,852		126,309
481	2,767	18	6,133				9,526
16,376	94,219	636	212,286	97,933	106,368	171,800	262,629
28,803	165,717	1,118	372,852	128,364	139,420	171,800	544,133
894	5,144	32	10,732	14,346	15,582		32,461
							0
84,127	484,023	3,437	1,147,197	79,986	86,875	171,800	1,660,865
650	3,740	25	8,343			7,518	5,414
							0
502	2,888	20	6,571				10,116
3,554	20,448	149	50,106				75,220
1,860	10,701	72	24,157	1,303	1,415		38,448
							0
17,260	99,305	837	279,258	259	281	284,752	120,188
3,547	20,408	136	45,461	61,300	66,580	40,102	96,950
529	3,044			10,244	11,126		14,712

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

Fund	Dept		Civil Service Comm		Employee Benefits	
			No. of CSC Covered Emps.	Base x 7.5669	No. of Emps. Covered	Base x 26.4301
RRC	903	Children & Families First Commission			26	687
RSC	HPS	Preschool Services	59	448	605	15,983
SAA	TRA	Transportation (all funds)	278	2,107	306	8,086
SAC	JOB	Workforce Development (all funds)	78	593	86	2,263
SAP	CLB	County Library (all funds)	222	1,678	222	5,862
SCJ	CAO	Courthouse Temp Construction				
SCM	CAO	Criminal Justice Temp Const				
SFH	CAO	Disaster Recovery Fund				
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	16	121	21	552
STD	905	Authority for the Handicapped (inactive)				
All Other						
(various)	(various)	All Other	53	399	63	1,674
(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	346	51	1,339
NGJ	875	Inland Library System (all funds)			1	26
NHY	890	L A F C O	5	35	6	150
NIA	900	County Law Library				
PAB	RET	Board of Retirement - Admin (all funds)	1	8	50	1,308
SQE	SSV	SA San Sevaine/Cedar Glen RDA (all funds)				
Totals			16,759	126,791	19,709	520,906

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 5.7535	No. of Emps. Served	Base x 333.7049	UI Costs	Base x 1.0861		
676	3,889	26	8,676	24,302	26,395		39,648
15,003	86,319	605	201,801	1,049,915	1,140,345	87,200	1,357,697
7,910	45,510	306	102,087	73,305	79,619	87,444	149,965
2,231	12,836	86	28,568	53,082	57,654		101,915
5,772	33,209	222	74,019	26,757	29,062		143,831
							0
							0
							0
544	3,130	21	6,968				10,770
							0
1,633	9,395	63	21,140	9,460	10,275		42,884
4,096	23,566						23,566
							0
1,299	7,474	51	16,902				26,061
26	150	1	334				510
148	852	6	1,899				2,936
							0
1,285	7,393	50	16,518	183	199		25,426
1	6						6
500,581	2,880,080	19,689	6,570,079	2,618,673	2,844,222	3,897,917	9,044,160

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

Fund	Dept		Civil Service Comm		Employee Benefits	
			No. of CSC Covered Emps.	Allocation: Base x 0.1585	No. of Emps. Covered	Allocation: Base x 3.0402
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 - Application Development				
AAA	PUR	Purchasing				
AAA	RPR/RNT	Real Estate Services/Rent				
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	15	2	15	44
IAJ	ISD	IS - Computer Operations	115	18	115	349
IAM	ISD	IS - Telecommunication Services	85	13	85	258
IAV	PUR	Surplus Property & Storage Operations	2		2	6
IAY	PUR	Mail/Courier Services	24	4	24	72
IBP	RMG	Risk Management (all funds)	54	9	54	165
IFM	FLT	Fleet Management	72	11	75	227
Enterprise Funds						
EAA	SWM	PW - Solid Waste Management (all funds)	76	12	76	232
EAD	MCR	Arrowhead Regional Medical Center (all funds)	2,380	377	3,110	9,454
General Fund Operating Units						
AAA	APT	Airports (all funds)	19	3	19	57
AAA	ASR	Assessor/Recorder/County Clerk	212	34	212	645
AAA	AWM	Agriculture/Weights & Measures (all funds)	59	9	61	184
AAA	BDF	Board of Supervisors (all funds)	5	1	45	136
AAA	CBD	Clerk of the Board	11	2	13	40
AAA	CCM	County Museum (all funds)	16	3	22	68

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 0.0771	No. of Emps. Served	Base x 4.6769	UI Costs	Base x 0.0143		
						0	9,046
						0	85,850
						0	15,924
						0	52,790
						0	24,090
						0	2,114
						0	30,410
						0	63,673
						0	(10,027)
						0	9,529
						0	18,579
382	29	15	68			145	7,718
2,996	231	115	536			1,134	(64,124)
2,221	171	85	396			839	(1,488)
53	4	2	9			20	1,060
582	45	24	111			232	12,321
1,419	109	54	254	9,450	135	672	(32,888)
1,952	151	75	350	377	5	744	39,846
1,989	153	76	357			754	19,093
78,660	6,067	3,110	14,543	251,321	3,598	34,040	1,235,678
495	38	19	88			186	9,936
5,512	425	212	992	10,491	150	2,245	54,582
1,559	120	61	284			598	31,853
1,179	91	45	209	60,247	863	1,299	89,651
350	27	13	62	9,570	137	268	17,526
568	44	22	105	29,193	418	637	43,796

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

Fund	Dept		Civil Service Comm		Employee Benefits	
			Base: No. of CSC Covered Emps.	Allocation: Base x 0.1585	Base: No. of Emps. Covered	Allocation: Base x 3.0402
AAA	CCP	Regional Parks (all funds)	77	12	125	381
AAA	CCS	PH - California Children's Services	153	24	153	467
AAA	CTN	CTC - Court Judicial Benefits				
AAA	DAT	District Attorney (all funds)	464	74	469	1,425
AAA	DCS	Child Support Services	406	64	406	1,233
AAA	DPA	Human Services Admin Claim (all funds)	4,178	662	4,755	14,454
AAA	EDF	Economic Development Function (all funds)	28	4	30	91
AAA	EMC	PH - Indigent Ambulance				
AAA	FLP	CTC - Drug Court Programs				
AAA	GJY	CTC - Grand Jury				
AAA	HCC	Health Administration	2		2	6
AAA	IDC	CTC - Indigent Defense				
AAA	JPL	Capital Facilities Leases				
AAA	LIT	Litigation Proceeds and Uses				
AAA	LNJ	Law and Justice Group (all funds)	1		1	3
AAA	LUS	Land Use Services Department (all funds)	98	15	109	332
AAA	MLH	Behavioral Health (all funds)	774	123	819	2,492
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	9	1	12	36
AAA	PBD	Public Defender	213	34	228	692
AAA	PGD	Public Guardian - Conservator	18	3	18	56
AAA	PHL	Public Health	627	99	636	1,934
AAA	PRB	Probation - Admin, Corr & Det (all funds)	1,112	176	1,118	3,397
AAA	ROV	Registrar of Voters	20	3	32	98
AAA	SCL	County Schools				
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	3,133	497	3,437	10,451
AAA	SVR	PW - Surveyor (all funds)	25	4	25	76
AAA	TRC	CTC - Trial Court Funding MOE				
AAA	VAF	Veterans Affairs	18	3	20	60
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	92	15	149	456
AAF	OOA	Aging and Adult Services (all funds)	35	5	72	220
CJV	CIP	Capital Improvement Funds (all funds)				
FPD	106	SBC Fire Protection District (all funds)	527	83	837	2,544
RFZ	097	Flood Control District (all zones)	133	21	136	414
RHH	498	IHSS Public Authority			20	62

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 0.0771	No. of Emps. Served	Base x 4.6769	UI Costs	Base x 0.0143		
3,265	252	125	586	17,306	248	1,478	84,754
3,882	299	153	718	8,325	119	1,627	89,432
						0	0
12,158	938	469	2,192	4,050	58	4,687	219,585
10,458	807	406	1,897	45,886	657	4,659	137,247
121,293	9,356	4,755	22,235	407,049	5,828	52,534	1,755,532
786	61	30	140			296	15,799
						0	0
						0	0
						0	0
52	4	2	9			19	1,039
						0	0
						0	0
						0	0
26	2	1	5			10	527
2,781	215	109	510	14,163	203	1,274	72,664
21,372	1,648	819	3,834	53,489	766	8,864	90,731
284	22	12	55	1,305	19	133	7,519
5,889	454	228	1,064	8,150	117	2,361	128,670
481	37	18	86			182	9,708
16,376	1,263	636	2,975	97,933	1,402	7,674	270,303
28,803	2,222	1,118	5,225	128,364	1,838	12,858	556,991
894	69	32	150	14,346	205	526	32,987
						0	0
84,127	6,489	3,437	16,078	79,986	1,145	34,660	1,695,525
650	50	25	117			247	5,661
						0	0
502	39	20	92			194	10,309
3,554	274	149	702			1,447	76,667
1,860	143	72	339	1,303	19	726	39,174
						0	0
17,260	1,331	837	3,914	259	4	7,876	128,065
3,547	274	136	637	61,300	878	2,224	99,173
529	41			10,244	147	250	14,962

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 0.1585	No. of Emps. Covered	Base x 3.0402
RRC	903	Children & Families First Commission			26	79
RSC	HPS	Preschool Services	59	9	605	1,838
SAA	TRA	Transportation (all funds)	278	44	306	930
SAC	JOB	Workforce Development (all funds)	78	12	86	260
SAP	CLB	County Library (all funds)	222	35	222	674
SCJ	CAO	Courthouse Temp Construction				
SCM	CAO	Criminal Justice Temp Const				
SFH	CAO	Disaster Recovery Fund				
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	16	3	21	63
STD	905	Authority for the Handicapped (inactive)				
All Other						
(various)	(various)	All Other	53	8	63	193
(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	7	51	154
NGJ	875	Inland Library System (all funds)			1	3
NHY	890	L A F C O	5	1	6	17
NIA	900	County Law Library				
PAB	RET	Board of Retirement - Admin (all funds)	1		50	150
SQE	SSV	SA San Sevaine/Cedar Glen RDA (all funds)				
Totals			16,046	2,543	18,974	57,680

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 0.0771	No. of Emps. Served	Base x 4.6769	UI Costs	Base x 0.0143		
676	52	26	122	24,302	348	601	40,249
15,003	1,157	605	2,828	1,049,915	15,032	20,865	1,378,562
7,910	610	306	1,431	73,305	1,050	4,065	154,029
2,231	172	86	400	53,082	760	1,605	103,520
5,772	445	222	1,037	26,757	383	2,575	146,406
						0	0
						0	0
						0	0
544	42	21	98			206	10,976
						0	0
1,633	126	63	296	9,460	135	759	43,643
4,096	316					316	23,882
						0	0
1,299	100	51	237			498	26,559
26	2	1	5			10	519
148	11	6	27			56	2,992
						0	0
1,285	99	50	232	183	3	484	25,910
1						0	6
481,370	37,130	18,954	88,637	2,561,111	36,668	222,657	9,266,818



INFORMATION SERVICES - APPLICATION DEVELOPMENT

AAA ISD

STATEMENT OF FUNCTION

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

DESCRIPTION OF COSTS

The costs allocated include:

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

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

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

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

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

IS - Application Development

1st Allocation

Details	Source Section	Amount
COSTS		
Current Expenditures	4	14,746,278
Computer Software Depreciation & Equipment Use	5	10,074
Space Use	7	3,440
Utilities	8	9,341
TOTAL ALLOCABLE		14,769,132
NET ALLOCABLE		14,769,132

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0016	Less: Unallocated Costs	Less: Program Reimbursement
Countywide Technology	1,918,288	1,921,291	454,171	4,169
GIS Services - Direct Charges	146,468	146,468	0	0
Systems Development Services	12,681,522	12,701,373	0	0
TOTALS	14,746,278	14,769,132	454,171	4,169

IS - Application Development

2nd Allocation

Fund	Dept	Description	Amount
AAA	ANE	Architecture & Engineering	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	22,420
AAA	CAO/FAB	County Administrative Office	22,366
AAA	CCL	County Counsel	140,582
AAA	FMC	Facilities Management - Custodial	(70)
AAA	FMG	Facilities Management - Grounds	(31)
AAA	FMM	Facilities Management - Maintenance	122
AAA	HRD/UNI	Human Resources	(10,027)
AAA	ISD	IS - Application Development	2,806,423
AAA	PUR	Purchasing	4,979
AAA	RPR/RNT	Real Estate Services/Rent	0
TOTAL ALLOCABLE			2,986,766

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.2025	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
1,462,951	388,537	388,537	No. of Emps. Covered
146,468	29,666	29,666	Direct Charge
12,701,373	2,568,563	2,568,563	SDD Actual Hours
14,310,792	2,986,766	2,986,766	

Application Development AAA-ISD (1st Allocation)

Fund	Dept		Countywide Tech	
			Base:	Allocation:
			No.of Emps. Covered	Base x 74.2246
Central Support Service Units				
AAA	ANE	Architecture & Engineering	17	1,293
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	267	19,812
AAA	CAO/FAB	County Administrative Office	31	2,284
AAA	CCL	County Counsel	78	5,821
AAA	FMC	Facilities Management - Custodial	42	3,134
AAA	FMG	Facilities Management - Grounds	4	301
AAA	FMM	Facilities Management - Maintenance	59	4,365
AAA	HRD/UNI	Human Resources	109	8,093
AAA	ISD	IS - Application Development	88	6,552
AAA	PUR	Purchasing	18	1,367
AAA	RPR/RNT	Real Estate Services/Rent	22	1,608
Operating Units				
Internal Service Funds				
IAG	PUR	Printing Services	15	1,085
IAJ	ISD	IS - Computer Operations	115	8,513
IAM	ISD	IS - Telecommunication Services	85	6,289
IAV	PUR	Surplus Property & Storage Operations	2	148
IAY	PUR	Mail/Courier Services	24	1,764
IBP	RMG	Risk Management (all funds)	54	4,025
IFM	FLT	Fleet Management	75	5,547
Enterprise Funds				
EAA	SWM	PW - Solid Waste Management (all funds)	76	5,664
EAD	MCR	Arrowhead Regional Medical Center (all funds)	3,110	230,812
General Fund Operating Units				
AAA	APT	Airports (all funds)	19	1,393
AAA	ASR	Assessor/Recorder/County Clerk	212	15,739
AAA	AWM	Agriculture/Weights & Measures (all funds)	61	4,502
AAA	BDF	Board of Supervisors (all funds)	45	3,317
AAA	CBD	Clerk of the Board	13	982
AAA	CCM	County Museum (all funds)	22	1,661

Application Development AAA-ISD (1st Allocation)

Systems Dev Svcs

Base: Allocation:

SDD Actual Hours Base x 78.8780

Direct Charges

Credits

Total

688	54,307		70,558	(14,958)
15,040	1,186,313	432	1,488,889	(282,332)
7,111	560,917		542,276	20,925
112	8,795		12,054	2,562
1,540	121,471	669	158,609	(33,335)
158	12,459		16,268	(3,508)
2,251	177,535	977	231,813	(48,935)
10,248	808,341		1,007,917	(191,483)
35,496	2,799,871			2,806,423
2,376	187,394		217,578	(28,816)
210	16,545	1,018	23,565	(4,395)
118	9,268		10,420	(67)
9,413	742,522		1,204,497	(453,463)
8,186	645,655		801,416	(149,471)
			800	(652)
28	2,248		3,343	669
102	8,006		11,185	846
1,776	140,068	69	190,973	(45,290)
997	78,610	7,619	96,318	(4,425)
3,252	256,531		406,891	80,452
23	1,814		2,264	943
7,356	580,206	1,071	803,040	(206,023)
47	3,707		5,053	3,156
467	36,816			40,133
2,889	227,859		309,720	(80,879)
220	17,353		9,376	9,638

Application Development AAA-ISD (1st Allocation)

Fund	Dept		Countywide Tech	
			Base:	Allocation:
			No.of Emps. Covered	Base x 74.2246
AAA	CCP	Regional Parks (all funds)	125	9,298
AAA	CCS	PH - California Children's Services	153	11,391
AAA	CTN	CTC - Court Judicial Benefits		
AAA	DAT	District Attorney (all funds)	469	34,794
AAA	DCS	Child Support Services	406	30,112
AAA	DPA	Human Services Admin Claim (all funds)	4,755	352,879
AAA	EDF	Economic Development Function (all funds)	30	2,221
AAA	EMC	PH - Indigent Ambulance		
AAA	FLP	CTC - Drug Court Programs		
AAA	GJY	CTC - Grand Jury		
AAA	HCC	Health Administration	2	145
AAA	IDC	CTC - Indigent Defense		
AAA	JPL	Capital Facilities Leases		
AAA	LIT	Litigation Proceeds and Uses		
AAA	LNJ	Law and Justice Group (all funds)	1	74
AAA	LUS	Land Use Services Department (all funds)	109	8,095
AAA	MLH	Behavioral Health (all funds)	819	60,852
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	12	880
AAA	PBD	Public Defender	228	16,892
AAA	PGD	Public Guardian - Conservator	18	1,364
AAA	PHL	Public Health	636	47,218
AAA	PRB	Probation - Admin, Corr & Det (all funds)	1,118	82,932
AAA	ROV	Registrar of Voters	32	2,387
AAA	SCL	County Schools		
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	3,437	255,166
AAA	SVR	PW - Surveyor (all funds)	25	1,856
AAA	TRC	CTC - Trial Court Funding MOE		
AAA	VAF	Veterans Affairs	20	1,461
Other Operating Units				
(various)	(various)	Brd-Gov'd Special Districts (summary)	149	11,145
AAF	OOA	Aging and Adult Services (all funds)	72	5,373
CJV	CIP	Capital Improvement Funds (all funds)		
FPD	106	SBC Fire Protection District (all funds)	837	62,114
RFZ	097	Flood Control District (all zones)	136	10,112
RHH	498	IHSS Public Authority	20	1,522

Application Development AAA-ISD (1st Allocation)

Systems Dev Svcs				
Base:	Allocation:			
SDD Actual Hours	Base x 78.8780	Direct Charges	Credits	Total
50	3,944		5,143	8,099
				11,391
				0
1,636	129,064		164,957	(1,099)
2,163	170,613		140,241	60,484
11,077	873,696	10,715	1,218,833	18,456
707	55,771	3,132	80,555	(19,432)
				0
				0
2	158		21	137
				145
				0
				0
				0
				74
4,846	382,183	2,036	540,866	(148,552)
2,375	187,394		223,589	24,658
45	3,581		5,116	(655)
2,482	195,775		282,948	(70,281)
				1,364
1,524	120,249	107	151,532	16,043
308	24,334		28,341	78,925
2,269	178,954	20,814	283,787	(81,632)
				0
11,933	941,262		957,860	238,569
526	41,498	55,072	86,700	11,725
				0
6	513		696	1,278
1,013	79,923		125,368	(34,300)
			120	5,253
				0
565	44,538		37,743	68,910
360	28,416	42,738	81,471	(206)
				1,522

Application Development AAA-ISD (1st Allocation)

Fund	Dept		Countywide Tech	
			No. of Emps. Covered	Base: Allocation: 74.2246 Base x
RRC	903	Children & Families First Commission	26	1,930
RSC	HPS	Preschool Services	605	44,886
SAA	TRA	Transportation (all funds)	306	22,707
SAC	JOB	Workforce Development (all funds)	86	6,354
SAP	CLB	County Library (all funds)	222	16,464
SCJ	CAO	Courthouse Temp Construction		
SCM	CAO	Criminal Justice Temp Const		
SFH	CAO	Disaster Recovery Fund		
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	21	1,550
STD	905	Authority for the Handicapped (inactive)		
All Other				
(various)	(various)	All Other	64	4,776
(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	3,759
NGJ	875	Inland Library System (all funds)	1	74
NHY	890	L A F C O	6	422
NIA	900	County Law Library		
PAB	RET	Board of Retirement - Admin (all funds)	50	3,674
SQE	SSV	SA San Sevaine/Cedar Glen RDA (all funds)		
Totals			19,710	1,462,951

Application Development AAA-ISD (1st Allocation)

Systems Dev Svcs				
Base:	Allocation:			
SDD	Base x	Direct	Credits	Total
Actual	78.8780	Charges		
Hours				
			10,303	(8,373)
				44,886
1,519	119,839		167,285	(24,739)
				6,354
102	8,046		1,212	23,297
				0
				0
				0
288	22,717		30,377	(6,110)
				0
4,923	388,241		504,606	(111,588)
12	907		1,756	(849)
				0
				3,759
				74
192	15,145		33,546	(17,979)
				0
				3,674
				0
161,027	12,701,373	146,468	12,789,795	1,520,997

Application Development AAA-ISD (2nd Allocation)

Fund	Dept		Countywide Tech	
			Base:	Allocation:
			No.of Emps. Covered	Base x 20.4776
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 - Application Development		
AAA	PUR	Purchasing		
AAA	RPR/RNT	Real Estate Services/Rent		
Operating Units				
Internal Service Funds				
IAG	PUR	Printing Services	15	299
IAJ	ISD	IS - Computer Operations	115	2,349
IAM	ISD	IS - Telecommunication Services	85	1,735
IAV	PUR	Surplus Property & Storage Operations	2	41
IAY	PUR	Mail/Courier Services	24	487
IBP	RMG	Risk Management (all funds)	54	1,110
IFM	FLT	Fleet Management	75	1,530
Enterprise Funds				
EAA	SWM	PW - Solid Waste Management (all funds)	76	1,563
EAD	MCR	Arrowhead Regional Medical Center (all funds)	3,110	63,678
General Fund Operating Units				
AAA	APT	Airports (all funds)	19	384
AAA	ASR	Assessor/Recorder/County Clerk	212	4,342
AAA	AWM	Agriculture/Weights & Measures (all funds)	61	1,242
AAA	BDF	Board of Supervisors (all funds)	45	915
AAA	CBD	Clerk of the Board	13	271
AAA	CCM	County Museum (all funds)	22	458

Application Development AAA-ISD (2nd Allocation)

Systems Dev Svcs

Base: Allocation:

SDD Base x
Actual 29.9380
Hours

**Direct
Charges**

Total

**Total
Allocation**

			0	(14,958)
			0	(282,332)
			0	20,925
			0	2,562
			0	(33,335)
			0	(3,508)
			0	(48,935)
			0	(191,483)
			0	2,806,423
			0	(28,816)
			0	(4,395)
118	3,518		3,817	3,750
9,413	281,823		284,171	(169,291)
8,186	245,057		246,792	97,321
			41	(611)
28	853		1,340	2,009
102	3,039		4,149	4,996
1,776	53,162	14	54,707	9,416
997	29,836	1,543	32,942	28,517
3,252	97,366		161,044	241,496
23	689		1,073	2,016
7,356	220,216	217	224,775	18,752
47	1,407		2,649	5,805
467	13,974		14,889	55,022
2,889	86,483		86,754	5,875
220	6,586		7,045	16,683

Application Development AAA-ISD (2nd Allocation)

Fund	Dept		Countywide Tech	
			Base: No.of Emps. Covered	Allocation: Base x 20.4776
AAA	CCP	Regional Parks (all funds)	125	2,565
AAA	CCS	PH - California Children's Services	153	3,142
AAA	CTN	CTC - Court Judicial Benefits		
AAA	DAT	District Attorney (all funds)	469	9,599
AAA	DCS	Child Support Services	406	8,308
AAA	DPA	Human Services Admin Claim (all funds)	4,755	97,354
AAA	EDF	Economic Development Function (all funds)	30	613
AAA	EMC	PH - Indigent Ambulance		
AAA	FLP	CTC - Drug Court Programs		
AAA	GJY	CTC - Grand Jury		
AAA	HCC	Health Administration	2	40
AAA	IDC	CTC - Indigent Defense		
AAA	JPL	Capital Facilities Leases		
AAA	LIT	Litigation Proceeds and Uses		
AAA	LNJ	Law and Justice Group (all funds)	1	20
AAA	LUS	Land Use Services Department (all funds)	109	2,233
AAA	MLH	Behavioral Health (all funds)	819	16,788
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	12	243
AAA	PBD	Public Defender	228	4,660
AAA	PGD	Public Guardian - Conservator	18	376
AAA	PHL	Public Health	636	13,027
AAA	PRB	Probation - Admin, Corr & Det (all funds)	1,118	22,880
AAA	ROV	Registrar of Voters	32	659
AAA	SCL	County Schools		
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	3,437	70,397
AAA	SVR	PW - Surveyor (all funds)	25	512
AAA	TRC	CTC - Trial Court Funding MOE		
AAA	VAF	Veterans Affairs	20	403
Other Operating Units				
(various)	(various)	Brd-Gov'd Special Districts (summary)	149	3,075
AAF	OOA	Aging and Adult Services (all funds)	72	1,482
CJV	CIP	Capital Improvement Funds (all funds)		
FPD	106	SBC Fire Protection District (all funds)	837	17,136
RFZ	097	Flood Control District (all zones)	136	2,790
RHH	498	IHSS Public Authority	20	420

Application Development AAA-ISD (2nd Allocation)

Systems Dev Svcs				
Base:	Allocation:			
SDD Actual Hours	Base x 29.9380	Direct Charges	Total	Total Allocation
50	1,497		4,062	12,161
			3,142	14,533
			0	0
1,636	48,986		58,585	57,487
2,163	64,756		73,063	133,548
11,077	331,609	2,170	431,134	449,590
707	21,168	634	22,415	2,983
			0	0
			0	0
2	60		60	197
			40	186
			0	0
			0	0
			0	0
			20	95
4,846	145,057	412	147,703	(849)
2,375	71,125		87,913	112,571
45	1,359		1,602	946
2,482	74,306		78,966	8,685
			376	1,741
1,524	45,640	22	58,689	74,732
308	9,236		32,116	111,040
2,269	67,922	4,216	72,796	(8,836)
			0	0
11,933	357,254		427,651	666,220
526	15,750	11,154	27,417	39,142
			0	0
6	195		598	1,876
1,013	30,335		33,409	(891)
			1,482	6,735
			0	0
565	16,904		34,041	102,950
360	10,785	8,656	22,231	22,025
			420	1,941

Application Development AAA-ISD (2nd Allocation)

Fund	Dept		Countywide Tech	
			No.of Emps. Covered	Base: Allocation: Base x 20.4776
RRC	903	Children & Families First Commission	26	532
RSC	HPS	Preschool Services	605	12,383
SAA	TRA	Transportation (all funds)	306	6,264
SAC	JOB	Workforce Development (all funds)	86	1,753
SAP	CLB	County Library (all funds)	222	4,542
SCJ	CAO	Courthouse Temp Construction		
SCM	CAO	Criminal Justice Temp Const		
SFH	CAO	Disaster Recovery Fund		
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	21	428
STD	905	Authority for the Handicapped (inactive)		
All Other				
(various)	(various)	All Other	64	1,318
(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	1,037
NGJ	875	Inland Library System (all funds)	1	20
NHY	890	L A F C O	6	117
NIA	900	County Law Library		
PAB	RET	Board of Retirement - Admin (all funds)	50	1,014
SQE	SSV	SA San Sevaine/Cedar Glen RDA (all funds)		
Totals			18,975	388,537

Application Development AAA-ISD (2nd Allocation)

Systems Dev Svcs				
Base:	Allocation:			
SDD	Base x	Direct	Total	Total
Actual	29.9380	Charges		Allocation
Hours				
			532	(7,841)
			12,383	57,269
1,519	45,485		51,749	27,010
			1,753	8,107
102	3,054		7,596	30,893
			0	0
			0	0
			0	0
288	8,622		9,050	2,939
			0	0
4,923	147,356		148,674	37,086
12	344		344	(505)
			0	0
			1,037	4,797
			20	95
192	5,748		5,865	(12,114)
			0	0
			1,014	4,688
			0	0
85,797	2,568,563	29,039	2,986,139	4,507,136



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	2,164,222
Computer Software Depreciation & Equipment Use	5	12,967
Space Use	7	11,756
Utilities	8	14,015
TOTAL ALLOCABLE		2,202,961
REVENUE		
Miscellaneous Revenue		159
		159
NET ALLOCABLE		2,202,802

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0178	Less: Unallocated Costs	Less: Program Reimbursement
Purchasing Services	2,164,222	2,202,802	0	758,446
TOTALS	2,164,222	2,202,802	0	758,446

Purchasing

2nd Allocation

Fund	Dept	Description	Amount
AAA	ANE	Architecture & Engineering	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	68,886
AAA	CAO/FAB	County Administrative Office	4,667
AAA	CCL	County Counsel	64,965
AAA	FMC	Facilities Management - Custodial	(368)
AAA	FMG	Facilities Management - Grounds	(159)
AAA	FMM	Facilities Management - Maintenance	1,185
AAA	HRD/UNI	Human Resources	9,529
AAA	ISD	IS - Application Development	(28,816)
AAA	PUR	Purchasing	16,140
AAA	RPR/RNT	Real Estate Services/Rent	0
TOTAL ALLOCABLE			136,030

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.0629	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
1,444,356	136,030	136,030	No. of Purch.Trans.
1,444,356	136,030	136,030	

Purchasing AAA-PUR (1st Allocation)

Purchasing Services

Base: Allocation:

No. of Base x
Purch. Trans 85.8509

Fund	Dept				Credits	Total
Central Support Service Units						
AAA	ANE	Architecture & Engineering				0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	468	40,178		40,178
AAA	CAO/FAB	County Administrative Office	76	6,525		6,525
AAA	CCL	County Counsel	50	4,293		4,293
AAA	FMC	Facilities Management - Custodial	20	1,717		1,717
AAA	FMG	Facilities Management - Grounds	50	4,293		4,293
AAA	FMM	Facilities Management - Maintenance	88	7,555		7,555
AAA	HRD/UNI	Human Resources	36	3,091		3,091
AAA	ISD	IS - Application Development	58	4,979		4,979
AAA	PUR	Purchasing	188	16,140		16,140
AAA	RPR/RNT	Real Estate Services/Rent	46	3,949		3,949
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	96	8,242		8,242
IAJ	ISD	IS - Computer Operations	650	55,803		55,803
IAM	ISD	IS - Telecommunication Services	626	53,743		53,743
IAV	PUR	Surplus Property & Storage Operations				0
IAY	PUR	Mail/Courier Services	10	859		859
IBP	RMG	Risk Management (all funds)	50	4,293		4,293
IFM	FLT	Fleet Management	332	28,503		28,503
Enterprise Funds						
EAA	SWM	PW - Solid Waste Management (all funds)	128	10,989		10,989
EAD	MCR	Arrowhead Regional Medical Center (all funds)	1,906	163,632		163,632
General Fund Operating Units						
AAA	APT	Airports (all funds)	122	10,474		10,474
AAA	ASR	Assessor/Recorder/County Clerk	286	24,553		24,553
AAA	AWM	Agriculture/Weights & Measures (all funds)	28	2,404		2,404
AAA	BDF	Board of Supervisors (all funds)	12	1,030		1,030
AAA	CBD	Clerk of the Board	22	1,889		1,889
AAA	CCM	County Museum (all funds)	6	515		515

Purchasing AAA-PUR (1st Allocation)

Purchasing Services

Base: Allocation:

No. of Base x
Purch. Trans 85.8509

Fund	Dept			Credits	Total
AAA	CCP	Regional Parks (all funds)	148	12,706	12,706
AAA	CCS	PH - California Children's Services	64	5,494	5,494
AAA	CTN	CTC - Court Judicial Benefits			0
AAA	DAT	District Attorney (all funds)	138	11,847	11,847
AAA	DCS	Child Support Services	372	31,937	31,937
AAA	DPA	Human Services Admin Claim (all funds)	1,438	123,454	123,454
AAA	EDF	Economic Development Function (all funds)	264	22,665	22,665
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	4	343	343
AAA	JPL	Capital Facilities Leases			0
AAA	LIT	Litigation Proceeds and Uses	50	4,293	4,293
AAA	LNJ	Law and Justice Group (all funds)			0
AAA	LUS	Land Use Services Department (all funds)	156	13,393	13,393
AAA	MLH	Behavioral Health (all funds)	582	49,965	49,965
AAA	OCH	HR - Ctr for Emp Hlth & Wellness			0
AAA	PBD	Public Defender	120	10,302	10,302
AAA	PGD	Public Guardian - Conservator			0
AAA	PHL	Public Health	1,312	112,636	112,636
AAA	PRB	Probation - Admin, Corr & Det (all funds)	370	31,765	31,765
AAA	ROV	Registrar of Voters	80	6,868	6,868
AAA	SCL	County Schools			0
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	2,902	249,139	249,139
AAA	SVR	PW - Surveyor (all funds)	110	9,444	9,444
AAA	TRC	CTC - Trial Court Funding MOE			0
AAA	VAF	Veterans Affairs	2	172	172
Other Operating Units					
(various)	(various)	Brd-Gov'd Special Districts (summary)	476	40,865	40,865
AAF	OOA	Aging and Adult Services (all funds)	34	2,919	2,919
CJV	CIP	Capital Improvement Funds (all funds)	478	41,037	41,037
FPD	106	SBC Fire Protection District (all funds)	990	84,992	84,992
RFZ	097	Flood Control District (all zones)	360	30,906	30,906
RHH	498	IHSS Public Authority			0

Purchasing AAA-PUR (1st Allocation)

Purchasing Services

Base: Allocation:

No. of Base x
Purch.Trans 85.8509

Fund	Dept				Credits	Total
RRC	903	Children & Families First Commission				0
RSC	HPS	Preschool Services	154	13,221		13,221
SAA	TRA	Transportation (all funds)	390	33,482		33,482
SAC	JOB	Workforce Development (all funds)	112	9,615		9,615
SAP	CLB	County Library (all funds)	192	16,483		16,483
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)	102	8,757		8,757
STD	905	Authority for the Handicapped (inactive)				0
All Other						
(various)	(various)	All Other	28	2,404		2,404
(various)	(various)	Self-Gov'd Special Districts (summary)	26	2,232		2,232
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)	16	1,374		1,374
Totals			16,824	1,444,356		1,444,356

Purchasing AAA-PUR (2nd Allocation)

Purchasing Services

Base: Allocation:

No. of Base x
Purch.Trans. 8.6401

Fund	Dept			Total	Total Allocation
Central Support Service Units					
AAA	ANE	Architecture & Engineering		0	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector		0	40,178
AAA	CAO/FAB	County Administrative Office		0	6,525
AAA	CCL	County Counsel		0	4,293
AAA	FMC	Facilities Management - Custodial		0	1,717
AAA	FMG	Facilities Management - Grounds		0	4,293
AAA	FMM	Facilities Management - Maintenance		0	7,555
AAA	HRD/UNI	Human Resources		0	3,091
AAA	ISD	IS - Application Development		0	4,979
AAA	PUR	Purchasing		0	16,140
AAA	RPR/RNT	Real Estate Services/Rent		0	3,949
Operating Units					
Internal Service Funds					
IAG	PUR	Printing Services	96	829	829
IAJ	ISD	IS - Computer Operations	650	5,616	5,616
IAM	ISD	IS - Telecommunication Services	626	5,409	5,409
IAV	PUR	Surplus Property & Storage Operations		0	0
IAY	PUR	Mail/Courier Services	10	86	86
IBP	RMG	Risk Management (all funds)	50	432	432
IFM	FLT	Fleet Management	332	2,869	2,869
Enterprise Funds					
EAA	SWM	PW - Solid Waste Management (all funds)	128	1,106	1,106
EAD	MCR	Arrowhead Regional Medical Center (all funds)	1,906	16,468	16,468
General Fund Operating Units					
AAA	APT	Airports (all funds)	122	1,054	1,054
AAA	ASR	Assessor/Recorder/County Clerk	286	2,471	2,471
AAA	AWM	Agriculture/Weights & Measures (all funds)	28	242	242
AAA	BDF	Board of Supervisors (all funds)	12	104	104
AAA	CBD	Clerk of the Board	22	190	190
AAA	CCM	County Museum (all funds)	6	52	52

Purchasing AAA-PUR (2nd Allocation)

		Purchasing Services				
		Base: Allocation:				
Fund	Dept		No. of Purch.Trans.	Base x 8.6401	Total	Total Allocation
AAA	CCP	Regional Parks (all funds)	148	1,279	1,279	13,985
AAA	CCS	PH - California Children's Services	64	553	553	6,047
AAA	CTN	CTC - Court Judicial Benefits			0	0
AAA	DAT	District Attorney (all funds)	138	1,192	1,192	13,040
AAA	DCS	Child Support Services	372	3,214	3,214	35,151
AAA	DPA	Human Services Admin Claim (all funds)	1,438	12,424	12,424	135,878
AAA	EDF	Economic Development Function (all funds)	264	2,281	2,281	24,946
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	4	35	35	378
AAA	JPL	Capital Facilities Leases			0	0
AAA	LIT	Litigation Proceeds and Uses	50	432	432	4,725
AAA	LNJ	Law and Justice Group (all funds)			0	0
AAA	LUS	Land Use Services Department (all funds)	156	1,348	1,348	14,741
AAA	MLH	Behavioral Health (all funds)	582	5,029	5,029	54,994
AAA	OCH	HR - Ctr for Emp Hlth & Wellness			0	0
AAA	PBD	Public Defender	120	1,037	1,037	11,339
AAA	PGD	Public Guardian - Conservator			0	0
AAA	PHL	Public Health	1,312	11,336	11,336	123,972
AAA	PRB	Probation - Admin, Corr & Det (all funds)	370	3,197	3,197	34,962
AAA	ROV	Registrar of Voters	80	691	691	7,559
AAA	SCL	County Schools			0	0
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	2,902	25,074	25,074	274,213
AAA	SVR	PW - Surveyor (all funds)	110	950	950	10,394
AAA	TRC	CTC - Trial Court Funding MOE			0	0
AAA	VAF	Veterans Affairs	2	17	17	189
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	476	4,113	4,113	44,978
AAF	OOA	Aging and Adult Services (all funds)	34	294	294	3,213
CJV	CIP	Capital Improvement Funds (all funds)	478	4,130	4,130	45,167
FPD	106	SBC Fire Protection District (all funds)	990	8,554	8,554	93,546
RFZ	097	Flood Control District (all zones)	360	3,110	3,110	34,017
RHH	498	IHSS Public Authority			0	0

Purchasing AAA-PUR (2nd Allocation)

Purchasing Services

Base: Allocation:

Fund	Dept		No. of Purch.Trans.	Base x 8.6401	Total	Total Allocation
RRC	903	Children & Families First Commission			0	0
RSC	HPS	Preschool Services	154	1,331	1,331	14,552
SAA	TRA	Transportation (all funds)	390	3,370	3,370	36,851
SAC	JOB	Workforce Development (all funds)	112	968	968	10,583
SAP	CLB	County Library (all funds)	192	1,659	1,659	18,142
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)	102	881	881	9,638
STD	905	Authority for the Handicapped (inactive)			0	0
All Other						
(various)	(various)	All Other	28	242	242	2,646
(various)	(various)	Self-Gov'd Special Districts (summary)	26	225	225	2,457
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)	16	138	138	1,512
Totals			15,744	136,030	136,030	1,580,385



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	3,400,671
Space Use	7	38,187
Utilities	8	47,190
TOTAL ALLOCABLE		3,486,047
REVENUE		
Miscellaneous Revenue		249
		249
NET ALLOCABLE		3,485,798

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0250	Less: Unallocated Costs	Less: Program Reimbursement
Real Estate Services	3,400,671	3,485,798	0	1,246,227
TOTALS	3,400,671	3,485,798	0	1,246,227

Real Estate Services/Rent

2nd Allocation

Fund	Dept	Description	Amount
AAA	ANE	Architecture & Engineering	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	81,761
AAA	CAO/FAB	County Administrative Office	5,488
AAA	CCL	County Counsel	64,604
AAA	FMC	Facilities Management - Custodial	25,756
AAA	FMG	Facilities Management - Grounds	4,677
AAA	FMM	Facilities Management - Maintenance	99,098
AAA	HRD/UNI	Human Resources	18,579
AAA	ISD	IS - Application Development	(4,395)
AAA	PUR	Purchasing	3,949
AAA	RPR/RNT	Real Estate Services/Rent	41,480
TOTAL ALLOCABLE			340,997

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.1003	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
2,239,571	340,997	340,997	Job Costs
2,239,571	340,997	340,997	

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

		Real Estate Services			
		Base:	Allocation:		
Fund	Dept	Job Costs	Base x 1.9216	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	89,250	171,505	89,250
AAA	CCL	County Counsel	1,062	2,042	1,062
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 - Application Development			0
AAA	PUR	Purchasing			0
AAA	RPR/RNT	Real Estate Services/Rent	45,008	86,488	45,008
Operating Units					
Internal Service Funds					
IAG	PUR	Printing Services			0
IAJ	ISD	IS - Computer Operations			0
IAM	ISD	IS - Telecommunication Services	33,448	64,274	33,448
IAV	PUR	Surplus Property & Storage Operations			0
IAY	PUR	Mail/Courier Services			0
IBP	RMG	Risk Management (all funds)			0
IFM	FLT	Fleet Management	1,828	3,512	2,147
Enterprise Funds					
EAA	SWM	PW - Solid Waste Management (all funds)	16,469	31,647	16,733
EAD	MCR	Arrowhead Regional Medical Center (all funds)	1,339	2,573	1,339
General Fund Operating Units					
AAA	APT	Airports (all funds)	178,245	342,520	178,245
AAA	ASR	Assessor/Recorder/County Clerk	1,828	3,512	1,828
AAA	AWM	Agriculture/Weights & Measures (all funds)	1,976	3,798	1,976
AAA	BDF	Board of Supervisors (all funds)	595	1,143	595
AAA	CBD	Clerk of the Board			0
AAA	CCM	County Museum (all funds)	3,166	6,084	3,166

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

		Real Estate Services				
		Base: Allocation:				
Fund	Dept	Job Costs	Base x 1.9216	Credits	Total	
AAA	CCP	Regional Parks (all funds)	9,626	18,498	9,626	8,872
AAA	CCS	PH - California Children's Services				0
AAA	CTN	CTC - Court Judicial Benefits				0
AAA	DAT	District Attorney (all funds)	3,230	6,207	3,230	2,977
AAA	DCS	Child Support Services	808	1,552	808	744
AAA	DPA	Human Services Admin Claim (all funds)				0
AAA	EDF	Economic Development Function (all funds)	17,149	32,953	17,149	15,804
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 Proceeds and Uses				0
AAA	LNJ	Law and Justice Group (all funds)				0
AAA	LUS	Land Use Services Department (all funds)	21,760	41,815	21,760	20,055
AAA	MLH	Behavioral Health (all funds)	10,943	21,030	11,583	9,447
AAA	OCH	HR - Ctr for Emp Hlth & Wellness				0
AAA	PBD	Public Defender	9,626	18,498	9,626	8,872
AAA	PGD	Public Guardian - Conservator				0
AAA	PHL	Public Health	18,466	35,485	18,530	16,955
AAA	PRB	Probation - Admin, Corr & Det (all funds)	10,030	19,274	10,030	9,244
AAA	ROV	Registrar of Voters				0
AAA	SCL	County Schools				0
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	56,355	108,293	56,355	51,938
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)	55,315	106,292	55,188	51,104
AAF	OOA	Aging and Adult Services (all funds)				0
CJV	CIP	Capital Improvement Funds (all funds)	26,392	50,717	26,392	24,325
FPD	106	SBC Fire Protection District (all funds)	11,582	22,255	11,582	10,673
RFZ	097	Flood Control District (all zones)	218,938	420,718	218,938	201,780
RHH	498	IHSS Public Authority				0

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

		Real Estate Services				
		Base: Allocation:				
Fund	Dept	Job Costs	Base x 1.9216	Credits	Total	
RRC	903	Children & Families First Commission	5,674	10,903	5,674	5,229
RSC	HPS	Preschool Services	29,198	56,107	29,198	26,909
SAA	TRA	Transportation (all funds)	136,616	262,525	136,616	125,909
SAC	JOB	Workforce Development (all funds)	11,008	21,152	11,008	10,144
SAP	CLB	County Library (all funds)	8,330	16,007	8,372	7,635
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)	595	1,143	595	548
STD	905	Authority for the Handicapped (inactive)				0
All Other						
(various)	(various)	All Other	127,776	245,538	179,890	65,648
(various)	(various)	Self-Gov'd Special Districts (summary)				0
MPA	500	Mojave Desert AQMD (all funds)				0
NFY	870	S A N B A G (all funds)	1,828	3,512	5,440	(1,928)
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	1,165,459	2,239,571	1,222,387	1,017,184

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

		Real Estate Services			
		Base:	Allocation:		
Fund	Dept	Job Costs	Base x 0.3310	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	82,255
AAA	CCL	County Counsel		0	980
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 - Application Development		0	0
AAA	PUR	Purchasing		0	0
AAA	RPR/RNT	Real Estate Services/Rent		0	41,480
Operating Units					
Internal Service Funds					
IAG	PUR	Printing Services		0	0
IAJ	ISD	IS - Computer Operations		0	0
IAM	ISD	IS - Telecommunication Services	33,448	11,072	41,897
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	1,828	605	1,970
Enterprise Funds					
EAA	SWM	PW - Solid Waste Management (all funds)	16,469	5,451	20,365
EAD	MCR	Arrowhead Regional Medical Center (all funds)	1,339	443	1,677
General Fund Operating Units					
AAA	APT	Airports (all funds)	178,245	59,003	223,278
AAA	ASR	Assessor/Recorder/County Clerk	1,828	605	2,289
AAA	AWM	Agriculture/Weights & Measures (all funds)	1,976	654	2,476
AAA	BDF	Board of Supervisors (all funds)	595	197	745
AAA	CBD	Clerk of the Board		0	0
AAA	CCM	County Museum (all funds)	3,166	1,048	3,966

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

		Real Estate Services				
		Base: Allocation:				
Fund	Dept	Job Costs	Base x 0.3310	Total	Total Allocation	
AAA	CCP	Regional Parks (all funds)	9,626	3,186	3,186	12,059
AAA	CCS	PH - California Children's Services			0	0
AAA	CTN	CTC - Court Judicial Benefits			0	0
AAA	DAT	District Attorney (all funds)	3,230	1,069	1,069	4,046
AAA	DCS	Child Support Services	808	267	267	1,011
AAA	DPA	Human Services Admin Claim (all funds)			0	0
AAA	EDF	Economic Development Function (all funds)	17,149	5,677	5,677	21,481
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 Proceeds and Uses			0	0
AAA	LNJ	Law and Justice Group (all funds)			0	0
AAA	LUS	Land Use Services Department (all funds)	21,760	7,203	7,203	27,258
AAA	MLH	Behavioral Health (all funds)	10,943	3,623	3,623	13,069
AAA	OCH	HR - Ctr for Emp Hlth & Wellness			0	0
AAA	PBD	Public Defender	9,626	3,186	3,186	12,059
AAA	PGD	Public Guardian - Conservator			0	0
AAA	PHL	Public Health	18,466	6,113	6,113	23,068
AAA	PRB	Probation - Admin, Corr & Det (all funds)	10,030	3,320	3,320	12,564
AAA	ROV	Registrar of Voters			0	0
AAA	SCL	County Schools			0	0
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	56,355	18,655	18,655	70,593
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)	55,315	18,310	18,310	69,414
AAF	OOA	Aging and Adult Services (all funds)			0	0
CJV	CIP	Capital Improvement Funds (all funds)	26,392	8,736	8,736	33,061
FPD	106	SBC Fire Protection District (all funds)	11,582	3,834	3,834	14,506
RFZ	097	Flood Control District (all zones)	218,938	72,473	72,473	274,254
RHH	498	IHSS Public Authority			0	0

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

		Real Estate Services				
		Base:	Allocation:			
Fund	Dept	Job Costs	Base x 0.3310	Total	Total Allocation	
RRC	903	Children & Families First Commission	5,674	1,878	1,878	7,107
RSC	HPS	Preschool Services	29,198	9,665	9,665	36,574
SAA	TRA	Transportation (all funds)	136,616	45,223	45,223	171,132
SAC	JOB	Workforce Development (all funds)	11,008	3,644	3,644	13,788
SAP	CLB	County Library (all funds)	8,330	2,757	2,757	10,393
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)	595	197	197	745
STD	905	Authority for the Handicapped (inactive)			0	0
All Other						
(various)	(various)	All Other	127,776	42,297	42,297	107,945
(various)	(various)	Self-Gov'd Special Districts (summary)			0	0
MPA	500	Mojave Desert AQMD (all funds)			0	0
NFY	870	S A N B A G (all funds)	1,828	605	605	(1,323)
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	1,030,139	340,997	340,997	1,358,180



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 2015-2016 claimable costs. The FY 2014-2015 budget figures and FY 2013-2014 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	857	262	0	(611)
IAJ	ISD	IS - Computer Operations	0	1,842	2,056	0	(5,593)
IAM	ISD	IS - Telecommunication Services	0	2,337	1,519	0	(2,070)
IAV	PUR	Surplus Property & Storage Operations	0	522	36	0	(48)
IAY	PUR	Mail/Courier Services	0	742	426	0	(406)
IBP	RMG	Risk Management (all funds)	0	7,855	972	212,775	(1,194)
IFM	FLT	Fleet Management	0	3,821	1,340	837	(138)
Operating Units							
Enterprise Funds							
EAA	SWM	PW - Solid Waste Management (all funds)	0	1,934	1,368	44,791	(2,536)
EAD	MCR	Arrowhead Regional Medical Center (all funds)	(6,319)	21,899	55,742	19,942	0
Operating Units							
General Fund Operating Units							
AAA	APT	Airports (all funds)	0	1,170	336	7,671	(31)
AAA	ASR	Assessor/Recorder/County Clerk	0	2,161	3,801	15,788	(7,114)
AAA	AWM	Agriculture/Weights & Measures (all funds)	0	445	1,087	2,070	(1,581)
AAA	BDF	Board of Supervisors (all funds)	0	464	801	18,934	(1,483)
AAA	CBD	Clerk of the Board	0	189	237	6,835	(490)
AAA	CCM	County Museum (all funds)	0	1,477	401	4,496	(5,087)
AAA	CCP	Regional Parks (all funds)	0	4,949	2,246	13,978	(209)
AAA	CCS	PH - California Children's Services	0	864	2,751	0	0
AAA	CTN	CTC - Court Judicial Benefits	0	1	0	0	0
AAA	DAT	District Attorney (all funds)	0	3,743	8,403	2,215	(9,226)
AAA	DCS	Child Support Services	0	4,068	7,272	779	(6,925)
AAA	DPA	Human Services Admin Claim (all funds)	0	37,878	85,221	330,005	(10,244)

**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 Application Development AAA-ISD	Purchasing AAA-PUR	Real Est Services AAA- RPR/RNT	Total
664	968	1,365	171	115	0	3,792
5,217	7,511	10,708	12,327	778	0	34,847
1,706	9,134	7,917	10,699	750	(26,575)	5,415
1,302	63	187	3	0	0	2,065
335	529	2,191	68	12	0	3,898
988	1,653	6,363	203	60	0	229,673
2,791	3,993	7,026	2,395	398	(1,452)	21,010
4,765	3,168	7,122	1,416	153	(13,085)	49,095
77,126	0	321,887	8,303	2,282	(1,064)	499,797
49	40	1,756	54	146	(141,621)	(130,428)
5,335	8,898	21,218	9,797	342	(1,452)	58,774
1,112	2,156	5,641	141	34	(1,570)	9,534
1,208	2,239	12,394	663	14	(473)	34,762
369	637	2,550	3,754	26	0	14,107
6,303	8,791	6,077	314	7	(2,516)	20,263
327	260	13,994	230	177	(7,648)	28,303
0	0	15,379	202	77	0	19,273
0	0	0	0	0	0	1
7,732	11,885	44,253	2,734	165	(2,566)	69,339
0	166	44,077	3,332	445	(642)	52,572
873	2,759	496,806	20,626	1,722	0	965,646

**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	EDF	Economic Development Function (all funds)	0	802	536	4,686	(766)
AAA	EMC	PH - Indigent Ambulance	0	7	0	0	0
AAA	FLP	CTC - Drug Court Programs	0	15	0	0	0
AAA	GJY	CTC - Grand Jury	0	49	0	4	(173)
AAA	HCC	Health Administration	0	44	35	0	0
AAA	IDC	CTC - Indigent Defense	0	91	0	0	0
AAA	JPL	Capital Facilities Leases	0	524	0	0	0
AAA	LIT	Litigation Proceeds and Uses	0	12	0	0	0
AAA	LNJ	Law and Justice Group (all funds)	0	67	18	216	0
AAA	LUS	Land Use Services Department (all funds)	0	1,332	1,955	94,266	(3,067)
AAA	MLH	Behavioral Health (all funds)	0	9,712	14,696	17,267	(8,929)
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	0	208	212	0	0
AAA	PBD	Public Defender	0	2,456	4,079	744	(5,647)
AAA	PGD	Public Guardian - Conservator	0	695	329	0	(622)
AAA	PHL	Public Health	0	7,455	11,403	10,635	(9,084)
AAA	PRB	Probation - Admin, Corr & Det (all funds)	0	10,468	20,028	6,626	(16,280)
AAA	ROV	Registrar of Voters	0	559	576	3,539	(1,898)
AAA	SCL	County Schools	0	1,058	0	6,126	0
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	0	32,349	61,623	86,604	(26,398)
AAA	SVR	PW - Surveyor (all funds)	0	319	448	801	(576)
AAA	TRC	CTC - Trial Court Funding MOE	0	35	0	0	0
AAA	VAF	Veterans Affairs	0	176	353	1,119	(640)

Operating Units

Other Operating Units

(various)	(various)	Brd-Gov'd Special Districts (summary)	0	3,396	2,691	10,808	(1,535)
AAF	OOA	Aging and Adult Services (all funds)	0	724	1,298	0	0
CJV	CIP	Capital Improvement Funds (all funds)	(109,882)	403	0	17,298	(25)
FPD	106	SBC Fire Protection District (all funds)	0	7,628	15,001	6,649	(2,524)

**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 Application Development AAA-ISD	Purchasing AAA-PUR	Real Est Services AAA- RPR/RNT	Total
583	1,239	2,793	965	316	(13,625)	(2,470)
0	0	0	0	0	0	7
0	0	0	0	0	0	15
142	225	0	3	0	0	250
0	0	184	3	0	0	265
0	0	0	0	5	0	95
0	0	0	0	0	0	524
0	0	0	0	60	0	72
0	0	93	1	0	0	396
3,392	4,565	12,059	6,418	187	(17,289)	103,818
5,773	10,549	83,789	4,153	697	(8,695)	129,012
0	8	1,263	74	0	0	1,765
4,951	7,709	22,306	3,510	144	(7,648)	32,605
1,166	868	1,717	24	0	0	4,177
5,605	9,873	72,652	2,810	1,571	(14,672)	98,248
22,137	53,860	121,657	1,871	443	(7,969)	212,841
2,263	2,607	4,994	3,049	96	0	15,786
0	0	0	0	0	0	7,183
21,891	89,789	327,373	19,963	3,475	(44,776)	571,893
495	828	2,332	903	132	0	5,683
0	0	0	0	0	0	35
525	1,145	1,827	34	2	0	4,541
528	503	13,665	1,508	570	(43,948)	(11,814)
0	0	6,859	95	41	0	9,016
2,631	1,831	0	0	572	(20,970)	(108,142)
1,482	2,734	74,359	1,833	1,185	(9,202)	99,144

**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
RFZ	097	Flood Control District (all zones)	0	1,621	2,442	18,512	(1,732)
RHH	498	IHSS Public Authority	0	197	367	837	0
RRC	903	Children & Families First Commission	0	703	0	1,656	0
RSC	HPS	Preschool Services	0	6,926	10,840	1,510	(211)
SAA	TRA	Transportation (all funds)	0	3,779	5,484	28,996	(3,022)
SAC	JOB	Workforce Development (all funds)	0	1,777	1,535	2,616	0
SAP	CLB	County Library (all funds)	0	2,188	3,976	1,308	(411)
SCJ	CAO	Courthouse Temp Construction	0	12	0	0	0
SCM	CAO	Criminal Justice Temp Const	0	12	0	0	0
SFH	CAO	Disaster Recovery Fund	0	3	0	0	0
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	0	311	374	4,481	(12)
STD	905	Authority for the Handicapped (inactive)	0	102	0	0	0
Operating Units							
All Other							
(various)	(various)	All Other	0	12,216	36	18,170	(42,072)
(various)	(various)	Self-Gov'd Special Districts (summary)	0	931	0	1,193	0
MPA	500	Mojave Desert AQMD (all funds)	0	26	0	0	0
NFY	870	S A N B A G (all funds)	0	318	0	0	0
NGJ	875	Inland Library System (all funds)	0	14	0	0	0
NHY	890	L A F C O	0	146	102	0	0
NIA	900	County Law Library	0	128	0	0	0
PAB	RET	Board of Retirement - Admin (all funds)	0	387	0	0	0
SQE	SSV	SA San Sevaine/Cedar Glen RDA (all funds)	0	23	0	405	0
Totals			(116,202)	211,621	336,715	1,028,187	(180,609)

**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 Application Development AAA-ISD	Purchasing AAA-PUR	Real Est Services AAA- RPR/RNT	Total
1,511	2,750	21,122	793	431	(173,953)	(126,504)
0	0	2,380	27	0	0	3,808
0	0	5,723	34	0	(4,508)	3,608
322	2,274	199,224	797	184	(23,198)	198,667
2,705	7,212	38,528	2,368	467	(108,546)	(22,029)
0	53	15,267	113	134	(8,746)	12,748
611	11,866	24,367	424	230	(6,618)	37,941
0	0	0	0	0	0	12
0	0	0	0	0	0	12
0	0	0	0	0	0	3
0	0	1,941	400	122	(473)	7,145
0	0	0	0	0	0	102
17,559	31,913	7,182	6,451	34	(101,522)	(50,034)
0	0	2,980	15	31	0	5,151
0	0	0	0	0	0	26
0	0	4,704	67	0	(1,452)	3,637
0	0	92	1	0	0	107
0	0	529	256	0	0	1,033
0	0	0	0	0	0	128
0	0	4,569	65	0	0	5,021
0	0	1	0	19	0	448
214,475	309,253	2,107,438	136,458	18,853	(818,474)	3,247,715

**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	248	37,912	914	1,232	646
AAA	CAO/FAB	County Administrative Office	335	5,134	592	1,508	812
AAA	CCL	County Counsel	0	33,043	21,966	100,071	631
AAA	FMC	Facilities Management - Custodial	(361)	(6,558)	(2,393)	(2,440)	(1,159)
AAA	FMG	Facilities Management - Grounds	280	6,035	1,743	1,859	1,105
AAA	FMM	Facilities Management - Maintenance	515	8,200	3,011	3,187	2,211
AAA	HRD/UNI	Human Resources	1,587	28,389	2,794	8,626	4,112
AAA	ISD	IS - Application Development	557	12,047	5,604	163	1,248
AAA	PUR	Purchasing	0	190	31	20	8
AAA	RPR/RNT	Real Estate Services/Rent	0	0	(71,031)	(846)	0
Totals			3,160	124,392	(36,769)	113,381	9,613

**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 Application Development AAA-ISD	Purchasing AAA-PUR	Real Est Services AAA- RPR/RNT	Total
0	0	0	0	0	0	0
121	990	1,444	501	1,546	1,825	47,379
78	1,131	2,097	1,698	354	417	14,156
65	923	32,130	12,600	5,823	6,805	214,055
(119)	(1,694)	(2,526)	(93)	(492)	(14,428)	(32,264)
113	1,615	1,870	72	372	15,001	30,065
227	3,231	3,440	126	1,230	24,500	49,877
371	5,340	10,798	8,009	1,673	2,875	74,574
128	1,821	8,138	27,907	1,880	185	59,678
20	36	15	24	76	19	438
0	0	0	0	0	(35,820)	(107,697)
1,004	13,392	57,405	50,843	12,461	1,379	350,261

**SERVICE UNIT
COST ESTIMATION ALLOWANCES**

Fund	Dept	(1) 2015 Total Budgeted Expenditures	(2) Less: 2014 Actual Expenditures	(3) Net Total (Col 1 - 2)	
Central Support Service Units					
AAA	ANE	Architecture & Engineering	3,127,680	2,350,118	777,562
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	37,381,649	34,587,523	2,794,126
AAA	CAO/FAB	County Administrative Office	8,572,463	7,104,616	1,467,847
AAA	CCL	County Counsel	15,019,918	13,612,917	1,407,001
AAA	FMC	Facilities Management - Custodial	5,451,832	4,952,008	499,824
AAA	FMG	Facilities Management - Grounds	1,500,122	1,443,271	56,851
AAA	FMM	Facilities Management - Maintenance	10,456,715	9,222,117	1,234,598
AAA	HRD/UNI	Human Resources	21,400,930	18,033,168	3,367,762
AAA	ISD	IS - Application Development	2,234,690	14,746,278	(12,511,588)
AAA	PUR	Purchasing	5,406,769	2,164,222	3,242,547
AAA	RPR/RNT	Real Estate Services/Rent	3,087,334	3,400,671	(313,337)
TOTALS			113,640,102	111,616,908	2,023,194

**SERVICE UNIT
COST ESTIMATION ALLOWANCES**

(4) 2015 Total Budgeted Cost Appl & Rev	(5) 2015 Allowable Budgeted Cost Appl & Rev	(6) Less: 2014 Allowable Cost Appl & Rev	(7) Net Total (Col 5 - 6)	(8) 2015-16 Cost Est Allowance (Col 3 - 7)
3,254,680	3,254,680	2,357,756	896,924	(119,362)
26,784,744	26,784,744	24,773,088	2,011,656	782,470
1,218,739	1,218,739	312,883	905,856	561,991
11,953,671	11,953,671	11,703,429	250,242	1,156,759
5,733,750	5,733,750	5,011,440	722,310	(222,486)
1,363,107	1,363,107	1,549,792	(186,685)	243,536
9,698,754	9,698,754	8,809,894	888,860	345,738
10,372,228	10,372,228	9,219,852	1,152,376	2,215,386
216,872	216,872	12,873,763	(12,656,891)	145,303
3,892,643	3,892,643	656,926	3,235,717	6,830
3,087,334	3,087,334	2,473,121	614,213	(927,549)
77,576,521	77,576,521	79,741,944	(2,165,423)	4,188,617



ROLL FORWARD COMPUTATION

Fund	Dept	Notes	Cost Allocation Thru This Plan	Cost Allocation Thru 2013-2014 Plan	Roll Forward
			Actual 2013-2014 Costs	Estimated 2013-2014 Costs	
Internal Service Funds					
IAG	PUR	Printing Services	82,201	84,159	(1,958)
IAJ	ISD	IS - Computer Operations	575,139	1,799,384	(1,224,245)
IAM	ISD	IS - Telecommunication Services	669,047	139,361	529,686
IAV	PUR	Surplus Property & Storage Operations	87,676	94,636	(6,960)
IAY	PUR	Mail/Courier Services	52,508	68,527	(16,019)
IBP	RMG	Risk Management (all funds)	273,688	959,771	(686,083)
IFM	FLT	Fleet Management	1	509,034	(165,603)
Enterprise Funds					
EAA	SWM	PW - Solid Waste Management (all funds)	120,737	340,499	(219,762)
EAD	MCR	Arrowhead Regional Medical Center (all funds)	3,256,316	3,418,794	(162,478)
General Fund Operating Units					
AAA	APT	Airports (all funds)	649,373	553,088	96,285
AAA	ASR	Assessor/Recorder/County Clerk	1,367,581	1,315,552	52,029
AAA	AWM	Agriculture/Weights & Measures (all funds)	2	198,742	(13,730)
AAA	BDF	Board of Supervisors (all funds)	613,819	546,507	67,312
AAA	CBD	Clerk of the Board	165,854	354,693	(188,839)
AAA	CCM	County Museum (all funds)	955,440	747,778	207,662
AAA	CCP	Regional Parks (all funds)	3,991,994	3,227,610	764,384
AAA	CCS	PH - California Children's Services	237,768	163,732	74,036
AAA	CTN	CTC - Court Judicial Benefits	51	69	(18)
AAA	DAT	District Attorney (all funds)	1,518,790	1,436,011	82,779
AAA	DCS	Child Support Services	560,533	425,695	134,838
AAA	DPA	Human Services Admin Claim (all funds)	5,043,431	5,757,969	(714,538)
AAA	EDF	Economic Development Function (all funds)	236,086	245,722	(9,636)
AAA	EMC	PH - Indigent Ambulance	294	790	(496)
AAA	FLP	CTC - Drug Court Programs	600	3,164	(2,564)
AAA	GJY	CTC - Grand Jury	37,669	16,299	21,370
AAA	HCC	Health Administration	3,488	(1,491)	4,979
AAA	IDC	CTC - Indigent Defense	3,970	8,380	(4,410)
AAA	JPL	Capital Facilities Leases	(19,967)	80,336	(100,303)

ROLL FORWARD COMPUTATION

Fund	Dept		Cost Allocation Thru This Plan		Cost Allocation Thru 2013-2014 Plan	
			Notes	Actual 2013-2014 Costs	Estimated 2013-2014 Costs	Roll Forward
AAA	LIT	Litigation Proceeds and Uses		5,187	1,504	3,683
AAA	LNJ	Law and Justice Group (all funds)		5,616	6,800	(1,184)
AAA	LUS	Land Use Services Department (all funds)		1,254,957	1,182,686	72,271
AAA	MLH	Behavioral Health (all funds)		1,206,613	1,330,282	(123,669)
AAA	OCH	HR - Ctr for Emp Hlth & Wellness		20,858	17,765	3,093
AAA	PBD	Public Defender		856,776	809,843	46,933
AAA	PGD	Public Guardian - Conservator		162,294	135,649	26,645
AAA	PHL	Public Health		1,889,623	2,028,282	(138,659)
AAA	PRB	Probation - Admin, Corr & Det (all funds)		5,921,788	3,545,011	2,376,777
AAA	ROV	Registrar of Voters		380,835	424,638	(43,803)
AAA	SCL	County Schools		79,713	145,468	(65,755)
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	3	25,431,339	23,217,801	2,213,538
AAA	SVR	PW - Surveyor (all funds)		148,376	108,642	39,734
AAA	TRC	CTC - Trial Court Funding MOE		1,391	1,643	(252)
AAA	VAF	Veterans Affairs		115,602	66,496	49,106
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)		673,767	917,036	(243,269)
AAF	OOA	Aging and Adult Services (all funds)		87,442	152,487	(65,045)
CJV	CIP	Capital Improvement Funds (all funds)		246,613	842,790	(596,177)
FPD	106	SBC Fire Protection District (all funds)	4	3,902,058	4,184,384	(282,326)
RFZ	097	Flood Control District (all zones)		602,219	284,149	318,070
RHH	498	IHSS Public Authority		28,941	70,083	(41,142)
RRC	903	Children & Families First Commission		38,201	100,709	(62,508)
RSC	HPS	Preschool Services		2,194,476	2,998,895	(804,419)
SAA	TRA	Transportation (all funds)		3,086,062	3,383,170	(297,108)
SAC	JOB	Workforce Development (all funds)		243,402	527,814	(284,412)
SAP	CLB	County Library (all funds)		820,147	951,625	(131,478)
SCJ	CAO	Courthouse Temp Construction		473	825	(352)
SCM	CAO	Criminal Justice Temp Const		482	838	(356)
SFH	CAO	Disaster Recovery Fund		121	605	(484)
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)		298,154	148,235	149,919
STD	905	Authority for the Handicapped (inactive)		3,857	46,014	(42,157)

ROLL FORWARD COMPUTATION

Fund	Dept	Notes	Cost Allocation Thru This Plan	Cost Allocation Thru 2013-2014 Plan	Roll Forward	
			Actual 2013-2014 Costs	Estimated 2013-2014 Costs		
All Other						
(various)	(various)	All Other	2,5	3,960,105	3,714,506	245,599
(various)	(various)	Self-Gov'd Special Districts (summary)	3	41,251	44,915	(3,664)
MPA	500	Mojave Desert AQMD (all funds)		(5,831)	963	(6,794)
NFY	870	S A N B A G (all funds)		9,344	(164,752)	174,096
NGJ	875	Inland Library System (all funds)		1,173	2,068	(895)
NHY	890	L A F C O		(4,973)	6,813	(11,786)
NIA	900	County Law Library		799	2,669	(1,870)
PAB	RET	Board of Retirement - Admin (all funds)		49,562	51,010	(1,448)
SQE	SSV	SA San Sevaine/Cedar Glen RDA (all funds)	6	716	19,088	(18,372)
Totals				74,772,055	73,804,260	967,795

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 \$1,251 for SCD-ARE, previously reported as All Other. In FY2013-14, this budget unit rolled up to AAA-AWM.
3. Include \$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.
4. Includes \$349,610 for units previously reported as Unit 808 Brd-Gov'd Fire Districts. For FY2013-14, the Estimated Costs under Unit 808 have been reclassified to FPD-106
5. Includes \$4,953 for NAV-RPR, previously reported as (various)-RGP/RPR. In FY2013-14, this amount was mainly for NAV-RPR, which rolls up to Real Estate Service, a Central Service Unit. Central Service Units do not have Roll Forward amounts, so the amount is reclassified to All Other.
6. Includes \$19,088 for units previously reported as San Sevaine RDA. In FY2013-14, this budget unit was reclassified to SQE-SSV.





San Bernardino County
Auditor-Controller/Treasurer/Tax Collector
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