



SAN BERNARDINO
COUNTY

San Bernardino County

2018–2019

COUNTYWIDE COST
ALLOCATION PLAN **(COWCAP)**

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

Oscar Valdez, Auditor-Controller/Treasurer/Tax Collector

Estimated FY 2018–2019 Allowable Costs

Actual FY 2016–2017 Allowable Costs



SAN BERNARDINO COUNTY

2018-2019

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**SAN BERNARDINO COUNTY
2018-2019
COUNTYWIDE COST ALLOCATION PLAN**

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**SAN BERNARDINO COUNTY
2018-2019
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, 2019 are allowable in accordance with the requirements of the Office of Management and Budget (OMB) 2 CFR Part 200, "Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards". 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: 

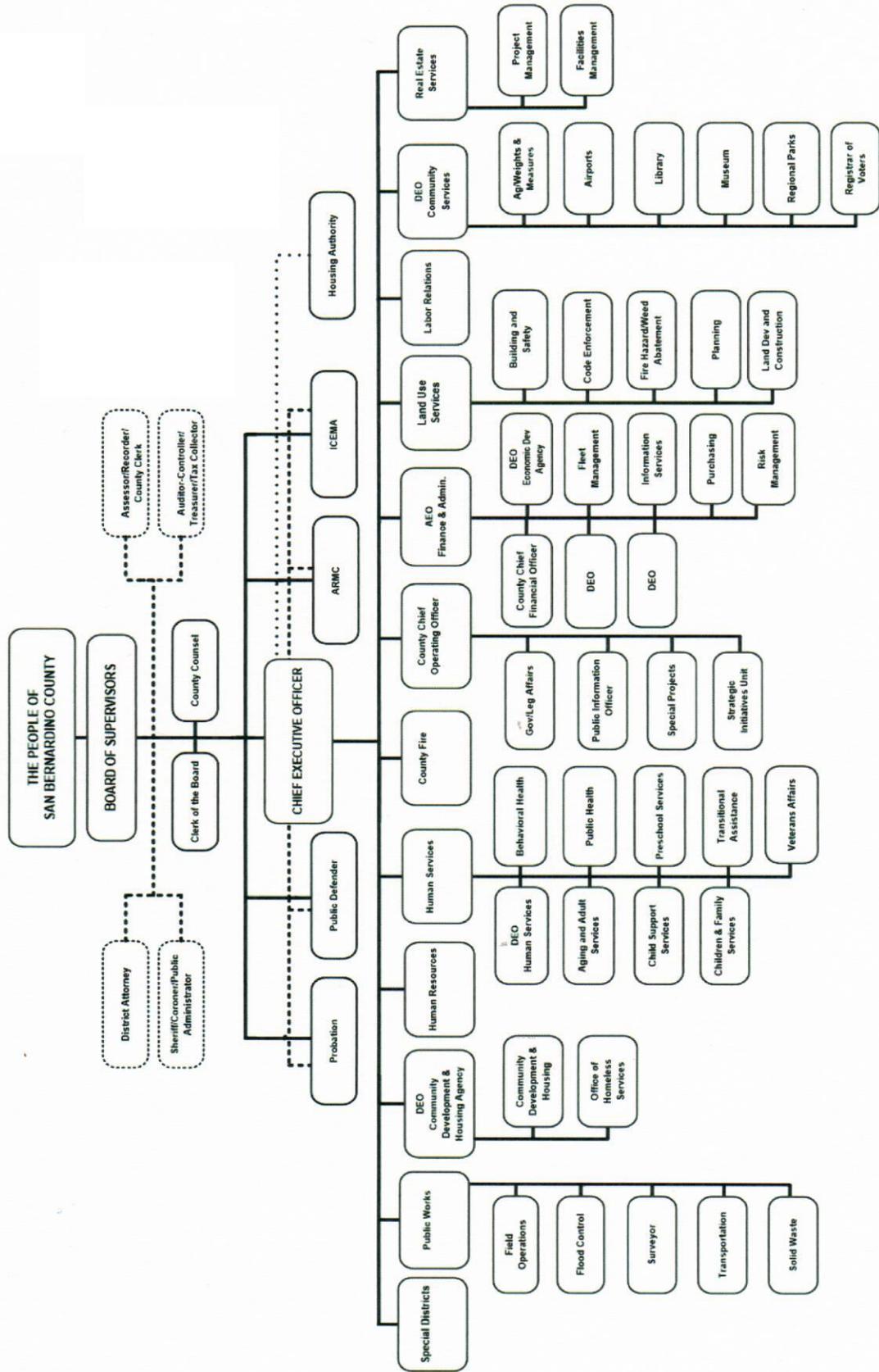
Name of Official OSCAR VALDEZ

Title: Auditor-Controller/Treasurer/Tax Collector

Date of Execution December 27, 2017

SAN BERNARDINO COUNTY ORGANIZATIONAL CHART

AS OF 12/2017



**SAN BERNARDINO COUNTY
2018-2019
COUNTYWIDE COST ALLOCATION PLAN**

AUTHORITY SUMMARY

This document has been prepared under the authority and guidelines of the Office of Management and Budget (OMB) 2 CFR Part 200, "Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards". The OMB 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		Building Depre	Computer Software + Equipment Depre	Utilities	Rent	Real Est - Project Mgmt Div. AAA-ANE
Operating Units							
Internal Service Funds							
IAG	PUR	Printing Services	36,913	0	20,680	0	0
IAJ	ISD	IS - Computer Operations (all funds)	322,389	0	478,613	0	0
IAM	ISD	IS - Telecommunication Svcs (all funds)	159,896	0	174,603	0	0
IAV	PUR	Surplus Property & Storage Operations	103,966	0	58,800	0	0
IAY	PUR	Mail/Courier Services	23,825	0	13,475	0	0
IBP	RMG	Risk Management (all funds)	89,814	0	80,460	0	0
IFM	FLT	Fleet Management (all funds)	0	0	149,774	0	0
IPD	ISD	IS - Business Solutions Department	0	0	0	0	0
Operating Units							
Enterprise Funds							
EAA	SWM	PW - Solid Waste Mgmt - Op (all funds)	0	0	115,413	0	0
EAD	MCR	Arrowhead Rgnl Med Center (all funds)	0	0	17,520	0	394
Operating Units							
General Fund Operating Units							
AAA	APT	Airports (all funds)	61,637	11,414	266,391	0	0
AAA	ASR	Assessor/Rec/Cnty Clerk (all funds)	454,087	126,211	256,902	0	0
AAA	AWM	Agriculture/Weights & Meas (all funds)	56,899	9,184	31,571	0	0
AAA	BDF	Board of Supervisors (all funds)	103,368	1,633	50,069	0	0
AAA	CBD	Clerk of the Board (all funds)	44,132	938	22,315	0	0
AAA	CCM	County Museum (all funds)	491,240	2,731	467,563	0	0
AAA	CCP	Regional Parks (all funds)	729,896	43,359	1,287,522	0	0
AAA	CCS	PH - California Children's Services	0	33,679	0	0	0
AAA	CTN	CTC - Court Judicial Benefits	0	0	0	0	0
AAA	DAT	District Attorney (all funds)	1,491,348	83,424	358,348	0	0
AAA	DCS	Child Support Services (all funds)	0	0	0	0	0
AAA	DPA	Human Services Admin Claim (all funds)	82,265	0	45,339	0	0
AAA	EDF	Economic Development Agency (all funds)	64,175	322	32,450	0	0
AAA	EMC	PH - Indigent Ambulance	0	0	0	0	0

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

COSTS ALLOCATED FROM ...

Auditor- Controller AAA-ATX	County Admin. Office AAA- CAO/FAB	County Counsel AAA-CCL	Fac. Mgmt Custodial AAA-FMC	Fac. Mgmt Grounds AAA-FMG	Fac. Mgmt Maint. AAA-FMM	Human Resources AAA- HRD/UNI	IS - Geographical Info System AAA-ISD
6,662	4,563	0	(152)	(230)	728	9,291	1,028
71,971	36,398	0	(1,493)	(2,257)	8,235	6,581	8,199
56,108	26,414	10,098	(237)	(1,483)	3,794	(7,191)	5,963
(2,136)	1,143	0	(7)	(668)	1,001	2,340	257
6,320	6,279	0	(38)	(153)	324	12,803	1,414
365,087	17,347	625,204	(307)	(463)	1,561	19,429	3,907
86,440	24,794	(2,691)	(21)	(1,643)	2,550	58,015	5,015
29,983	24,580	131,567	0	0	0	(6,647)	5,537
95,669	23,852	(13,392)	(606)	(756)	3,077	21,695	4,630
1,551,702	1,015,125	(4,934)	0	(26,754)	8	1,361,282	228,661
82,883	5,337	82,141	(15)	(22)	71	10,928	1,202
167,333	66,243	109,859	(1,888)	(2,626)	9,070	66,008	65,636
52,169	18,134	13,209	(393)	(550)	1,619	41,692	4,085
34,309	18,335	297,994	(286)	(431)	1,484	44,693	4,492
8,620	3,454	43,872	(131)	(171)	571	7,076	1,000
20,088	5,978	22,494	(1,527)	(3,128)	8,050	14,573	3,002
73,651	22,040	59,480	(98)	(149)	537	56,614	4,803
62,054	44,498	(1,794)	0	0	43	96,144	10,023
49	0	0	0	0	0	0	0
283,001	149,546	34,124	(3,157)	(4,523)	15,514	318,987	33,620
227,247	122,990	354	0	0	22	95,814	27,704
2,362,421	1,531,567	38,645	(1,780)	(505)	1,909	1,844,259	345,933
10,616	2,549	13	(187)	(270)	915	(22,021)	(1,738)
450	0	0	0	0	0	0	0

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

COSTS ALLOCATED FROM ...

Fund/Dept	Purchasing AAA-PUR	Real Est Services AAA- RPR/RNT	Total Actual
Operating Units			
Internal Service Funds			
IAG PUR	11,417	0	90,901
IAJ ISD	93,451	0	1,022,085
IAM ISD	58,989	47,760	534,714
IAV PUR	1,057	0	165,754
IAY PUR	634	0	64,882
IBP RMG	9,303	0	1,211,343
IFM FLT	56,874	13,019	392,127
IPD ISD	9,303	0	194,321
Operating Units			
Enterprise Funds			
EAA SWM	20,086	29,684	299,350
EAD MCR	220,943	19,365	4,383,312
Operating Units			
General Fund Operating Units			
AAA APT	16,069	192,429	730,464
AAA ASR	56,029	173	1,373,038
AAA AWM	2,749	0	230,369
AAA BDF	7,400	0	563,060
AAA CBD	846	0	132,520
AAA CCM	19,874	10,029	1,060,969
AAA CCP	18,394	11,264	2,307,312
AAA CCS	2,960	0	247,608
AAA CTN	0	0	49
AAA DAT	35,943	8,603	2,804,777
AAA DCS	46,726	0	520,856
AAA DPA	135,103	9,316	6,394,472
AAA EDF	33,829	0	120,652
AAA EMC	0	0	450

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

COSTS ALLOCATED FROM ...

Fixed Costs	Carry Forward	Total Claimable
<hr/>		
73,253	17,648	108,548
912,210	109,875	1,131,960
355,401	179,313	714,027
106,833	58,921	224,675
60,971	3,911	68,793
786,040	425,303	1,636,645
354,186	37,941	430,067
255,112	(60,791)	133,530
107,168	192,182	491,533
3,799,960	583,352	4,966,664
694,675	35,789	766,253
1,262,906	110,132	1,483,170
170,642	59,727	290,095
531,875	31,185	594,245
155,898	(23,378)	109,143
925,176	135,793	1,196,762
3,374,322	(1,067,010)	1,240,301
230,364	17,244	264,852
49	0	49
2,243,403	561,374	3,366,152
463,418	57,438	578,295
5,308,326	1,086,146	7,480,619
118,303	2,349	123,000
337	113	563

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

COSTS ALLOCATED TO ...			COSTS ALLOCATED FROM ...				
Fund	Dept		Building Depre	Computer Software + Equipment Depre	Utilities	Rent	Real Est - Project Mgmt Div. AAA-ANE
AAA	FLP	CTC - Drug Court Programs	0	0	0	0	0
AAA	GJY	CTC - Grand Jury	9,709	0	26,463	0	0
AAA	HCC	Health Administration (all funds)	0	0	0	0	0
AAA	IDC	CTC - Indigent Defense (all funds)	0	0	0	0	0
AAA	JPL	Capital Facilities Leases	0	0	0	0	0
AAA	LIT	Litigation	0	0	0	0	0
AAA	LNJ	Law and Justice Group (all funds)	0	0	0	0	0
AAA	LUS	Land Use Services Dept (all funds)	265,566	281,913	130,271	0	0
AAA	MLH	Behavioral Health (all funds)	0	0	183,923	0	0
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	0	1,531	0	0	0
AAA	PBD	Public Defender	226,480	49,628	165,723	0	0
AAA	PGD	Public Guardian-Conservator (all funds)	82,618	4,190	47,864	0	0
AAA	PHL	Public Health (all funds)	314,615	346,867	436,237	0	0
AAA	PRB	Probation-Admin, Corr & Det (all funds)	3,647,216	805,162	1,619,048	0	0
AAA	ROV	Registrar of Voters	160,462	64,699	90,753	0	0
AAA	SCL	County Schools	0	0	1,124	0	0
AAA	SHR	Sheriff/Coroner/Pub Admin (all funds)	11,481,963	8,605,714	7,802,641	0	0
AAA	SVR	PW - Surveyor (all funds)	18,933	34,271	23,483	0	0
AAA	TRC	CTC - Trial Court Funding MOE	0	0	0	0	0
AAA	VAF	Veterans Affairs	56,434	0	25,091	0	0

Operating Units

Other Operating Units

(various)	(various)	Brd-Gov'd Special Districts (all funds)	50,720	418,249	14,152	0	0
AAF	OOA	Aging and Adult Services	0	8,833	0	0	0
CJV	CIP	Capital Improvement Fund (all funds)	0	0	0	0	66,071
FPD	106	SBC Fire Protect District (all funds)	489,993	4,342,384	91,936	0	0
RFZ	097	Flood Control District (all funds)	59,564	30,024	67,829	0	0
RHH	498	IHSS Public Authority	0	2,326	0	0	0
RRC	903	Children & Families First Commission	0	0	0	0	0
RSC	HPS	Preschool Services	202,474	183,935	17,068	27,797	0
SAA	TRA	PW - Transportation (all funds)	164,377	2,246,390	151,208	0	0
SAC	JOB	Workforce Development (all funds)	0	3,910	0	0	0

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

COSTS ALLOCATED FROM ...

Auditor- Controller AAA-ATX	County Admin. Office AAA- CAO/FAB	County Counsel AAA-CCL	Fac. Mgmt Custodial AAA-FMC	Fac. Mgmt Grounds AAA-FMG	Fac. Mgmt Maint. AAA-FMM	Human Resources AAA- HRD/UNI	IS - Geographical Info System AAA-ISD
480	0	0	0	0	0	0	0
2,720	0	6,078	(79)	(119)	380	0	0
1,412	226	0	0	0	0	467	51
2,619	0	0	0	0	0	0	0
(6,947)	0	0	0	0	0	0	0
154	0	0	0	0	0	0	0
1,012	214	191	0	0	0	463	48
82,753	37,296	(16,253)	(799)	(1,125)	3,918	86,994	134,656
684,101	319,855	(8,173)	(1,444)	(1,767)	6,043	195,082	73,017
9,682	3,717	0	0	0	28	7,369	837
138,601	74,310	6,461	(2,176)	(1,881)	7,908	158,591	16,739
29,394	6,685	(49,598)	(138)	(502)	1,227	13,436	1,506
358,510	196,370	23,422	(2,197)	(2,912)	9,856	(31,933)	47,882
675,083	348,561	38,479	(7,305)	(14,991)	53,739	446,521	79,734
53,832	11,142	47,956	(486)	(1,033)	2,633	46,259	5,345
17,400	0	73,273	0	0	0	0	0
2,001,072	1,127,942	(109,615)	(8,735)	(21,466)	147,569	2,185,875	253,859
21,042	6,208	(1,833)	(136)	(205)	653	4,861	7,746
1,647	0	0	0	0	0	0	0
19,211	6,493	1,340	(160)	(240)	721	14,602	1,463
220,073	43,903	(915)	(351)	(260)	476	7,616	9,877
24,165	17,502	(2,995)	0	0	0	37,190	3,942
20,586	0	(34,379)	(7)	(675)	1,078	0	0
587,943	296,898	(2,306)	(981)	(703)	3,055	403,211	66,734
89,385	46,775	27,673	(525)	(1,786)	2,766	45,021	11,025
19,361	12,165	538	0	0	17	21,333	2,740
5,589	0	(1,808)	0	0	0	26,518	1,457
355,891	193,198	(814)	(2)	(168)	2,395	1,001,103	43,291
184,277	88,410	14,377	(902)	(1,369)	5,128	183,212	23,996
103,909	28,678	(182)	0	0	21	100,105	6,524

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

COSTS ALLOCATED FROM ...

Fund/Dept	Purchasing AAA-PUR	Real Est Services AAA- RPR/RNT	Total Actual
AAA FLP	0	0	480
AAA GJY	2,537	0	47,689
AAA HCC	0	0	2,156
AAA IDC	0	0	2,619
AAA JPL	0	0	(6,947)
AAA LIT	2,537	0	2,691
AAA LNJ	0	0	1,928
AAA LUS	26,429	0	1,031,619
AAA MLH	95,989	44,226	1,590,851
AAA OCH	1,269	0	24,434
AAA PBD	18,606	0	858,989
AAA PGD	846	0	137,527
AAA PHL	94,086	14,079	1,804,881
AAA PRB	107,194	1,987	7,800,429
AAA ROV	11,840	386	493,788
AAA SCL	634	0	92,432
AAA SHR	358,794	38,401	33,864,016
AAA SVR	7,189	0	122,211
AAA TRC	0	0	1,647
AAA VAF	0	0	124,954
Operating Units			
Other Operating Units			
(various) (various)	32,349	78,170	874,058
AAF OOA	12,474	0	101,111
CJV CIP	102,754	111,114	266,542
FPD 106	187,326	27,985	6,493,476
RFZ 097	30,657	232,566	640,974
RHH 498	9,937	1,215	69,632
RRC 903	0	1,774	33,531
RSC HPS	62,583	53,699	2,142,450
SAA TRA	42,497	88,738	3,190,341
SAC JOB	15,011	17,301	275,278

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

COSTS ALLOCATED FROM ...

Fixed Costs	Carry Forward	Total Claimable
448	32	511
27,924	19,765	67,454
2,319	(163)	1,993
2,845	(226)	2,393
(32,793)	25,846	18,900
7,080	(4,389)	(1,698)
30,168	(28,240)	(26,312)
1,596,837	(565,218)	466,402
1,099,200	491,651	2,082,501
20,213	4,221	28,656
725,514	133,475	992,464
151,172	(13,645)	123,883
1,688,694	116,187	1,921,068
6,156,322	1,644,107	9,444,536
402,443	91,345	585,134
136,044	(43,612)	48,821
26,815,248	7,048,768	40,912,784
109,365	12,846	135,057
1,275	372	2,018
143,071	(18,117)	106,838
872,080	1,978	876,035
80,010	21,101	122,212
550,090	(283,548)	(17,006)
4,356,292	2,137,184	8,630,659
499,758	141,216	782,190
36,851	32,781	102,412
25,308	8,223	41,754
2,048,027	94,423	2,236,873
3,147,683	42,658	3,232,999
189,965	85,313	360,590

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

COSTS ALLOCATED TO ...			COSTS ALLOCATED FROM ...				
Fund	Dept		Building Depre	Computer Software + Equipment Depre	Utilities	Rent	Real Est - Project Mgmt Div. AAA-ANE
SAP	CLB	County Library (all funds)	531,107	132,007	30,374	0	0
SAU	ECD	CDH - General Admin	0	0	0	0	0
SCJ	CAO	Courthouse Temp Construction	0	0	0	0	0
SCM	CAO	Criminal Justice Temp Const	0	0	0	0	0
SFH	CAO	Disaster Recovery Fund	0	0	0	0	0
SMI	ICM	I.C.E.M.A. (all funds)	0	220,500	0	0	0
Operating Units							
All Other							
(various)	(various)	All Other (all funds)	3,848,137	146,722	691,176	0	0
(various)	(various)	Self-Gov'd Specl Districts (all funds)	0	0	0	0	0
MPA	500	Mojave Desert AQMD (all funds)	0	0	0	0	0
NFY	870	S A N B A G (all funds)	0	0	0	0	0
NGJ	875	Inland Library System (all funds)	0	0	0	0	0
NHY	890	L A F C O	0	0	0	0	0
NIA	900	County Law Library (all funds)	0	0	0	0	0
PAB	RET	Board of Retirement - Admin (all funds)	0	0	0	0	0
SQE	SSV	San Sevaine/Cedar Glen RDA (all funds)	0	0	0	0	0
Totals			25,926,215	18,242,154	15,544,172	27,797	66,465

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

COSTS ALLOCATED FROM ...

Auditor- Controller AAA-ATX	County Admin. Office AAA- CAO/FAB	County Counsel AAA-CCL	Fac. Mgmt Custodial AAA-FMC	Fac. Mgmt Grounds AAA-FMG	Fac. Mgmt Maint. AAA-FMM	Human Resources AAA- HRD/UNI	IS - Geographical Info System AAA-ISD
165,203	69,911	(1,375)	(101)	(535)	9,788	156,818	15,748
57,291	8,506	(3,894)	(1)	0	0	17,331	1,916
738	0	0	0	0	0	0	0
736	0	0	0	0	0	0	0
107	0	0	0	0	0	0	0
11,360	4,554	(1,970)	0	0	0	9,277	1,026
37,681	620	(1,540)	202,136	(56,324)	189,908	47,748	3,041
(8,471)	0	(1,137)	0	0	0	25,527	0
(72)	0	0	0	0	0	0	(552)
(2,542)	0	0	0	0	0	35,531	22,045
730	0	0	0	0	0	623	70
4,027	1,750	0	0	0	0	3,568	764
(24)	0	0	0	0	0	0	0
32,091	0	0	0	0	0	46,223	4,275
359	0	(146)	0	0	0	0	0
11,656,871	6,123,053	1,447,098	163,288	(154,843)	510,393	9,348,905	1,605,172

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

COSTS ALLOCATED FROM ...

Fund/Dept	Purchasing AAA-PUR	Real Est Services AAA- RPR/RNT	Total Actual
SAP CLB	40,806	14,041	1,163,792
SAU ECD	2,749	26,694	110,592
SCJ CAO	0	0	738
SCM CAO	0	0	736
SFH CAO	0	0	107
SMI ICM	4,229	271	249,246
 Operating Units			
All Other			
(various) (various)	1,269	53,559	5,164,132
(various) (various)	2,114	0	18,034
MPA 500	0	0	(624)
NFY 870	0	0	55,034
NGJ 875	0	0	1,422
NHY 890	0	0	10,109
NIA 900	0	0	(24)
PAB RET	0	0	82,589
SQE SSV	0	1,678	1,891
	2,132,681	1,149,525	93,788,946

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

COSTS ALLOCATED FROM ...

Fixed Costs	Carry Forward	Total Claimable
820,406	343,386	1,507,177
57,550	53,042	163,633
468	270	1,009
468	268	1,004
127	(20)	88
329,177	(79,931)	169,315
3,710,660	1,453,472	6,617,603
39,199	(21,165)	(3,131)
(87)	(537)	(1,162)
34,621	20,413	75,448
1,149	273	1,695
13,236	(3,127)	6,982
(611)	587	563
50,795	31,794	114,384
2,936	(1,045)	846
78,240,375	15,548,571	109,337,517



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		Real Est Proj. Mgmt Div 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	Real Estate - Project Mgmt Division	0	0	0	0	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	31,449	1,934,522	54,225	47,067	34,197
AAA	CAO/FAB	County Administrative Office	6,170	81,686	12,059	24,586	10,370
AAA	CCL	County Counsel	0	92,388	304,859	1,409,287	17,121
AAA	FMC	Facilities Management - Custodial	(433)	(6,540)	(2,780)	(3,016)	23,430
AAA	FMG	Facilities Management - Grounds	(168)	(2,568)	(1,042)	(1,111)	6,337
AAA	FMM	Facilities Management - Maintenance	6	(50,824)	49,987	37	40,867
AAA	HRD/UNI	Human Resources	12,638	83,837	22,258	50,273	21,108
AAA	ISD	IS - Geographical Information System	1,459	19,101	5,169	5,814	2,452
AAA	PUR	Purchasing	3,993	57,044	6,845	15,402	5,370
AAA	RPR/RNT	Real Estate Services/Rent	0	0	24,398	237	0
Totals			55,114	2,208,645	475,978	1,548,574	161,253

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

COSTS ALLOCATED TO ...

Fac. Mgmt Grounds AAA-FMG	Fac. Mgmt Maint. AAA-FMM	Human Resources AAA- HRD/UNI	IS - Geographical Info System AAA-ISD	Purchasing AAA-PUR	Real Est Services AAA- RPR/RNT	Total
0	0	0	0	0	0	0
6,087	60,622	100,000	7,521	72,101	59,873	2,407,663
1,263	19,043	35,503	3,840	7,101	6,843	208,463
2,140	34,243	539,566	0	99,792	96,484	2,595,880
2,929	46,859	(3,342)	0	(564)	201,006	257,549
792	12,673	(1,244)	(91)	(219)	(9,712)	3,646
5,108	81,734	24	1	8	1,153	128,101
2,579	40,613	82,044	(545)	16,790	13,947	345,541
299	4,503	8,782	908	1,607	1,315	51,411
7,279	40,402	13,691	1,711	18,064	7,416	177,216
0	0	3,079	0	0	62,583	90,297
28,475	340,693	778,102	13,346	214,679	440,908	6,265,767



SERVICE UNITS EXPENDITURE DETAIL

Fund	Dept		Salaries and Employee Benefits	Services and Supplies	Prior Year	Total Current Expenditures
Central Support Service Units						
AAA	ANE	Real Estate - Project Mgmt Division	2,290,325	365,142	0	2,655,467
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	23,493,122	14,241,089	430,985	38,165,196
AAA	CAO/FAB	County Administrative Office	7,617,845	2,465,515	84,419	10,167,780
AAA	CCL	County Counsel	14,218,626	2,008,676	239,360	16,466,662
AAA	FMC	Facilities Management - Custodial	2,051,608	3,026,618	150,465	5,228,691
AAA	FMG	Facilities Management - Grounds	363,786	1,140,388	21,301	1,525,474
AAA	FMM	Facilities Management - Maintenance	5,676,831	5,942,394	260,417	11,879,641
AAA	HRD/UNI	Human Resources	14,240,468	4,982,608	60,957	19,284,033
AAA	ISD	IS - Geographical Information System	1,595,414	1,032,416	2,715	2,630,544
AAA	PUR	Purchasing	1,969,644	791,972	57,221	2,818,837
AAA	RPR/RNT	Real Estate Services/Rent	2,195,160	1,216,635	80,458	3,492,252
TOTALS			75,712,828	37,213,453	1,388,298	114,314,579



BUILDING DEPRECIATION – ALLOWED COSTS

In compliance with OMB Uniform Guidance, the Countywide Cost Allocation Plan depreciates building/building improvement costs using Straight Line (S/L) depreciation method.

The following section is annual building depreciation expenses calculated in accordance with Generally Accepted Accounting Principles (GAAP) and maintained by the Auditor-Controller Office.

BUILDING DEPRECIATION

Fund	Dept		County-Owned Buildings Depreciation Expense
Central Support Service Units			
AAA	ANE	Real Estate - Project Mgmt Division	39,021
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	478,613
AAA	CAO/FAB	County Administrative Office	180,012
AAA	CCL	County Counsel	204,642
AAA	FMC	Facilities Management - Custodial	21,025
AAA	FMG	Facilities Management - Grounds	2,628
AAA	FMM	Facilities Management - Maintenance	42,050
AAA	HRD/UNI	Human Resources	79,269
AAA	ISD	IS - Geographical Information System	0
AAA	PUR	Purchasing	26,524
AAA	RPR/RNT	Real Estate Services/Rent	61,301
SUBTOTALS			1,135,086
Internal Service Funds			
IAG	PUR	Printing Services	36,913
IAJ	ISD	IS - Computer Operations (all funds)	322,389
IAM	ISD	IS - Telecommunication Svcs (all funds)	159,896
IAV	PUR	Surplus Property & Storage Operations	103,966
IAY	PUR	Mail/Courier Services	23,825
IBP	RMG	Risk Management (all funds)	89,814
IFM	FLT	Fleet Management (all funds)	0
IPD	ISD	IS - Business Solutions Department	0
SUBTOTALS			736,801
Enterprise Funds			
EAA	SWM	PW - Solid Waste Mgmt - Op (all funds)	0

BUILDING DEPRECIATION

Fund	Dept		County-Owned Buildings Depreciation Expense
EAD	MCR	Arrowhead Rgnl Med Center (all funds)	0
SUBTOTALS			0
General Fund Operating Units			
AAA	APT	Airports (all funds)	61,637
AAA	ASR	Assessor/Rec/Cnty Clerk (all funds)	454,087
AAA	AWM	Agriculture/Weights & Meas (all funds)	56,899
AAA	BDF	Board of Supervisors (all funds)	103,368
AAA	CBD	Clerk of the Board (all funds)	44,132
AAA	CCM	County Museum (all funds)	491,240
AAA	CCP	Regional Parks (all funds)	729,896
AAA	CCS	PH - California Children's Services	0
AAA	CTN	CTC - Court Judicial Benefits	0
AAA	DAT	District Attorney (all funds)	1,491,348
AAA	DCS	Child Support Services (all funds)	0
AAA	DPA	Human Services Admin Claim (all funds)	82,265
AAA	EDF	Economic Development Agency (all funds)	64,175
AAA	EMC	PH - Indigent Ambulance	0
AAA	FLP	CTC - Drug Court Programs	0
AAA	GJY	CTC - Grand Jury	9,709
AAA	HCC	Health Administration (all funds)	0
AAA	IDC	CTC - Indigent Defense (all funds)	0
AAA	JPL	Capital Facilities Leases	0
AAA	LIT	Litigation	0
AAA	LNJ	Law and Justice Group (all funds)	0
AAA	LUS	Land Use Services Dept (all funds)	265,566
AAA	MLH	Behavioral Health (all funds)	0
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	0

BUILDING DEPRECIATION

Fund	Dept		County-Owned Buildings Depreciation Expense
AAA	PBD	Public Defender	226,480
AAA	PGD	Public Guardian-Conservator (all funds)	82,618
AAA	PHL	Public Health (all funds)	314,615
AAA	PRB	Probation-Admin, Corr & Det (all funds)	3,647,216
AAA	ROV	Registrar of Voters	160,462
AAA	SCL	County Schools	0
AAA	SHR	Sheriff/Coroner/Pub Admin (all funds)	11,481,963
AAA	SVR	PW - Surveyor (all funds)	18,933
AAA	TRC	CTC - Trial Court Funding MOE	0
AAA	VAF	Veterans Affairs	56,434
SUBTOTALS			19,843,041
Other Operating Units			
(various)	(various)	Brd-Gov'd Special Districts (all funds)	50,720
AAF	OOA	Aging and Adult Services	0
CJV	CIP	Capital Improvement Fund (all funds)	0
FPD	106	SBC Fire Protect District (all funds)	489,993
RFZ	097	Flood Control District (all funds)	59,564
RHH	498	IHSS Public Authority	0
RRC	903	Children & Families First Commission	0
RSC	HPS	Preschool Services	202,474
SAA	TRA	PW - Transportation (all funds)	164,377
SAC	JOB	Workforce Development (all funds)	0
SAP	CLB	County Library (all funds)	531,107
SAU	ECD	CDH - General Admin	0
SCJ	CAO	Courthouse Temp Construction	0
SCM	CAO	Criminal Justice Temp Const	0
SFH	CAO	Disaster Recovery Fund	0

BUILDING DEPRECIATION

Fund	Dept		County-Owned Buildings Depreciation Expense
SMI	ICM	I.C.E.M.A. (all funds)	0
SUBTOTALS			1,498,235
All Other			
(various)	(various)	All Other (all funds)	3,848,137
(various)	(various)	Self-Gov'd Specl Districts (all funds)	0
MPA	500	Mojave Desert AQMD (all funds)	0
NFY	870	S A N B A G (all funds)	0
NGJ	875	Inland Library System (all funds)	0
NHY	890	L A F C O	0
NIA	900	County Law Library (all funds)	0
PAB	RET	Board of Retirement - Admin (all funds)	0
SQE	SSV	San Sevaine/Cedar Glen RDA (all funds)	0
SUBTOTALS			3,848,137
TOTALS			27,061,301



COMPUTER SOFTWARE AND EQUIPMENT DEPRECIATION – ALLOWED COST

In compliance with OMB Uniform Guidance, the Countywide Cost Allocation Plan depreciates Computer Software and Equipment costs using Straight Line (S/L) depreciation method over its useful life.

The following section is annual computer software and equipment depreciation expenses calculated in accordance with Generally Accepted Accounting Principles (GAAP) and maintained by the Auditor-Controller Office.

**COMPUTER SOFTWARE AND EQUIPMENT
DEPRECIATION**

Fund	Dept		Computer Software Depreciation Expense	Equipment Depreciation Expense	Total
Central Support Service Units					
AAA	ANE	Real Estate - Project Mgmt Division	66,642	2,324	68,966
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	11,076	153,353	164,429
AAA	CAO/FAB	County Administrative Office	0	1,304	1,304
AAA	CCL	County Counsel	0	0	0
AAA	FMC	Facilities Management - Custodial	11,832	508	12,340
AAA	FMG	Facilities Management - Grounds	1,479	64	1,543
AAA	FMM	Facilities Management - Maintenance	23,664	1,017	24,681
AAA	HRD/UNI	Human Resources	0	1,822	1,822
AAA	ISD	IS - Geographical Information System	0	10,615	10,615
AAA	PUR	Purchasing	53,646	832	54,478
AAA	RPR/RNT	Real Estate Services/Rent	0	0	0
SUBTOTALS			168,339	171,838	340,177
Internal Service Funds					
IAG	PUR	Printing Services	0	0	0
IAJ	ISD	IS - Computer Operations (all funds)	0	0	0
IAM	ISD	IS - Telecommunication Svcs (all funds)	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 (all funds)	0	0	0
IPD	ISD	IS - Business Solutions Department	0	0	0
SUBTOTALS			0	0	0
Enterprise Funds					
EAA	SWM	PW - Solid Waste Mgmt - Op (all funds)	0	0	0

**COMPUTER SOFTWARE AND EQUIPMENT
DEPRECIATION**

Fund	Dept		Computer Software Depreciation Expense	Equipment Depreciation Expense	Total
EAD	MCR	Arrowhead Rgnl Med Center (all funds)	0	0	0
SUBTOTALS			0	0	0
General Fund Operating Units					
AAA	APT	Airports (all funds)	0	11,414	11,414
AAA	ASR	Assessor/Rec/Cnty Clerk (all funds)	1,199	125,012	126,211
AAA	AWM	Agriculture/Weights & Meas (all funds)	0	9,184	9,184
AAA	BDF	Board of Supervisors (all funds)	0	1,633	1,633
AAA	CBD	Clerk of the Board (all funds)	0	938	938
AAA	CCM	County Museum (all funds)	0	2,731	2,731
AAA	CCP	Regional Parks (all funds)	0	43,359	43,359
AAA	CCS	PH - California Children's Services	29,895	3,784	33,679
AAA	CTN	CTC - Court Judicial Benefits	0	0	0
AAA	DAT	District Attorney (all funds)	0	83,424	83,424
AAA	DCS	Child Support Services (all funds)	0	0	0
AAA	DPA	Human Services Admin Claim (all funds)	0	0	0
AAA	EDF	Economic Development Agency (all funds)	0	322	322
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 (all funds)	0	0	0
AAA	IDC	CTC - Indigent Defense (all funds)	0	0	0
AAA	JPL	Capital Facilities Leases	0	0	0
AAA	LIT	Litigation	0	0	0
AAA	LNJ	Law and Justice Group (all funds)	0	0	0
AAA	LUS	Land Use Services Dept (all funds)	243,978	37,936	281,913
AAA	MLH	Behavioral Health (all funds)	0	0	0
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	0	1,531	1,531

**COMPUTER SOFTWARE AND EQUIPMENT
DEPRECIATION**

Fund	Dept		Computer Software Depreciation Expense	Equipment Depreciation Expense	Total
AAA	PBD	Public Defender	0	49,628	49,628
AAA	PGD	Public Guardian-Conservator (all funds)	0	4,190	4,190
AAA	PHL	Public Health (all funds)	47,993	298,874	346,867
AAA	PRB	Probation-Admin, Corr & Det (all funds)	8,697	796,466	805,162
AAA	ROV	Registrar of Voters	0	64,699	64,699
AAA	SCL	County Schools	0	0	0
AAA	SHR	Sheriff/Coroner/Pub Admin (all funds)	159,092	8,446,623	8,605,714
AAA	SVR	PW - Surveyor (all funds)	1,884	32,388	34,271
AAA	TRC	CTC - Trial Court Funding MOE	0	0	0
AAA	VAF	Veterans Affairs	0	0	0
SUBTOTALS			492,736	10,014,136	10,506,872

Other Operating Units

(various)	(various)	Brd-Gov'd Special Districts (all funds)	10,375	407,874	418,249
AAF	OOA	Aging and Adult Services	0	8,833	8,833
CJV	CIP	Capital Improvement Fund (all funds)	0	0	0
FPD	106	SBC Fire Protect District (all funds)	0	4,342,384	4,342,384
RFZ	097	Flood Control District (all funds)	0	30,024	30,024
RHH	498	IHSS Public Authority	0	2,326	2,326
RRC	903	Children & Families First Commission	0	0	0
RSC	HPS	Preschool Services	0	183,935	183,935
SAA	TRA	PW - Transportation (all funds)	0	2,246,390	2,246,390
SAC	JOB	Workforce Development (all funds)	0	3,910	3,910
SAP	CLB	County Library (all funds)	0	132,007	132,007
SAU	ECD	CDH - General Admin	0	0	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

**COMPUTER SOFTWARE AND EQUIPMENT
DEPRECIATION**

Fund	Dept		Computer Software Depreciation Expense	Equipment Depreciation Expense	Total
SMI	ICM	I.C.E.M.A. (all funds)	133,586	86,914	220,500
SUBTOTALS			143,961	7,444,599	7,588,560
All Other					
(various)	(various)	All Other (all funds)	33,227	113,495	146,722
(various)	(various)	Self-Gov'd Specl Districts (all funds)	0	0	0
MPA	500	Mojave Desert AQMD (all funds)	0	0	0
NFY	870	S A N B A G (all funds)	0	0	0
NGJ	875	Inland Library System (all funds)	0	0	0
NHY	890	L A F C O	0	0	0
NIA	900	County Law Library (all funds)	0	0	0
PAB	RET	Board of Retirement - Admin (all funds)	0	0	0
SQE	SSV	San Sevaine/Cedar Glen RDA (all funds)	0	0	0
SUBTOTALS			33,227	113,495	146,722
TOTALS			838,263	17,744,068	18,582,331



RENT – ALLOWED COST

In compliance with OMB Uniform Guidance, the Countywide Cost Allocation Plan allocates Rent allowed 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	Real Estate - Project Mgmt Division	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	3,594	3,594	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	81,832	81,832	0
AAA	ISD	IS - Geographical Information System	0	0	0
AAA	PUR	Purchasing	0	0	0
AAA	RPR/RNT	Real Estate Services/Rent	0	0	0
SUBTOTALS			85,426	85,426	0
Internal Service Funds					
IAG	PUR	Printing Services	0	0	0
IAJ	ISD	IS - Computer Operations (all funds)	0	0	0
IAM	ISD	IS - Telecommunication Svcs (all funds)	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 (all funds)	69,840	69,840	0
SUBTOTALS			69,840	69,840	0
Enterprise Funds					
EAA	SWM	PW - Solid Waste Mgmt - Op (all funds)	0	0	0
EAD	MCR	Arrowhead Rgnl Med Center (all funds)	439,993	439,993	0

RENT - ALLOWED COSTS

Fund	Dept		Rent Paid by Real Estate Svcs For Others	Less Amount Transferred To User	Total Allowed Costs
SUBTOTALS			439,993	439,993	0
General Fund Operating Units					
AAA	APT	Airports (all funds)	0	0	0
AAA	ASR	Assessor/Rec/Cnty Clerk (all funds)	98,362	98,362	0
AAA	AWM	Agriculture/Weights & Meas (all funds)	76,818	76,818	0
AAA	BDF	Board of Supervisors (all funds)	57,108	57,108	0
AAA	CBD	Clerk of the Board (all funds)	0	0	0
AAA	CCM	County Museum (all funds)	84,456	84,456	0
AAA	CCP	Regional Parks (all funds)	0	0	0
AAA	CCS	PH - California Children's Services	398,556	398,556	0
AAA	CTN	CTC - Court Judicial Benefits	0	0	0
AAA	DAT	District Attorney (all funds)	288,486	288,486	0
AAA	DCS	Child Support Services (all funds)	3,055,875	3,055,875	0
AAA	DPA	Human Services Admin Claim (all funds)	26,147,201	26,147,201	0
AAA	EDF	Economic Development Agency (all funds)	0	0	0
AAA	EMC	PH - Indigent Ambulance	0	0	0
AAA	FLP	CTC - Drug Court Programs	0	0	0
AAA	GJY	CTC - Grand Jury	0	0	0
AAA	HCC	Health Administration (all funds)	0	0	0
AAA	IDC	CTC - Indigent Defense (all funds)	0	0	0
AAA	JPL	Capital Facilities Leases	0	0	0
AAA	LIT	Litigation	0	0	0
AAA	LNJ	Law and Justice Group (all funds)	0	0	0
AAA	LUS	Land Use Services Dept (all funds)	0	0	0
AAA	MLH	Behavioral Health (all funds)	6,525,471	6,525,471	0
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	0	0	0
AAA	PBD	Public Defender	710,261	710,261	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 (all funds)	0	0	0
AAA	PHL	Public Health (all funds)	3,423,528	3,423,528	0
AAA	PRB	Probation-Admin, Corr & Det (all funds)	791,766	791,766	0
AAA	ROV	Registrar of Voters	0	0	0
AAA	SCL	County Schools	0	0	0
AAA	SHR	Sheriff/Coroner/Pub Admin (all funds)	750,946	750,946	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			42,408,833	42,408,833	0

Other Operating Units

(various)	(various)	Brd-Gov'd Special Districts (all funds)	68,502	68,502	0
AAF	OOA	Aging and Adult Services	0	0	0
CJV	CIP	Capital Improvement Fund (all funds)	0	0	0
FPD	106	SBC Fire Protect District (all funds)	29,160	29,160	0
RFZ	097	Flood Control District (all funds)	0	0	0
RHH	498	IHSS Public Authority	0	0	0
RRC	903	Children & Families First Commission	0	0	0
RSC	HPS	Preschool Services	2,460,017	2,432,220	27,797
SAA	TRA	PW - Transportation (all funds)	0	0	0
SAC	JOB	Workforce Development (all funds)	1,403,976	1,403,976	0
SAP	CLB	County Library (all funds)	522,192	522,192	0
SAU	ECD	CDH - General Admin	0	0	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	I.C.E.M.A. (all funds)	401,853	401,853	0

RENT - ALLOWED COSTS

Fund	Dept		Rent Paid by Real Estate Svcs For Others	Less Amount Transferred To User	Total Allowed Costs
SUBTOTALS			4,885,700	4,857,903	27,797
All Other					
(various)	(various)	All Other (all funds)	0	0	0
(various)	(various)	Self-Gov'd Specl Districts (all funds)	0	0	0
MPA	500	Mojave Desert AQMD (all funds)	0	0	0
NFY	870	S A N B A G (all funds)	0	0	0
NGJ	875	Inland Library System (all funds)	0	0	0
NHY	890	L A F C O	0	0	0
NIA	900	County Law Library (all funds)	0	0	0
PAB	RET	Board of Retirement - Admin (all funds)	0	0	0
SQE	SSV	San Sevaine/Cedar Glen RDA (all funds)	0	0	0
SUBTOTALS			0	0	0
TOTALS			47,889,791	47,861,994	27,797



UTILITIES – ALLOWED COST

In compliance with OMB Uniform Guidance, 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	Real Estate - Project Mgmt Division	19,731	0	19,731
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	225,052	0	225,052
AAA	CAO/FAB	County Administrative Office	91,022	0	91,022
AAA	CCL	County Counsel	116,400	0	116,400
AAA	FMC	Facilities Management - Custodial	84,398	0	84,398
AAA	FMG	Facilities Management - Grounds	10,550	0	10,550
AAA	FMM	Facilities Management - Maintenance	168,796	0	168,796
AAA	HRD/UNI	Human Resources	94,807	0	94,807
AAA	ISD	IS - Geographical Information System	0	0	0
AAA	PUR	Purchasing	15,001	0	15,001
AAA	RPR/RNT	Real Estate Services/Rent	30,997	0	30,997
SUBTOTALS			856,753	0	856,753
Internal Service Funds					
IAG	PUR	Printing Services	20,680	0	20,680
IAJ	ISD	IS - Computer Operations (all funds)	478,613	0	478,613
IAM	ISD	IS - Telecommunication Svcs (all funds)	174,603	0	174,603
IAV	PUR	Surplus Property & Storage Operations	58,800	0	58,800
IAY	PUR	Mail/Courier Services	13,475	0	13,475
IBP	RMG	Risk Management (all funds)	80,460	0	80,460
IFM	FLT	Fleet Management (all funds)	149,774	0	149,774
IPD	ISD	IS - Business Solutions Department	0	0	0
SUBTOTALS			976,405	0	976,405
Enterprise Funds					
EAA	SWM	PW - Solid Waste Mgmt - Op (all funds)	115,413	0	115,413
EAD	MCR	Arrowhead Rgnl Med Center (all funds)	17,520	0	17,520
SUBTOTALS			132,933	0	132,933

UTILITIES - ALLOWED COSTS

Fund	Dept		Utilities Paid by Facilities Management For Other	Less Refunds/Amount Transferred To User	Total Allowed Costs
General Fund Operating Units					
AAA	APT	Airports (all funds)	266,391	0	266,391
AAA	ASR	Assessor/Rec/Cnty Clerk (all funds)	256,902	0	256,902
AAA	AWM	Agriculture/Weights & Meas (all funds)	31,571	0	31,571
AAA	BDF	Board of Supervisors (all funds)	50,069	0	50,069
AAA	CBD	Clerk of the Board (all funds)	22,315	0	22,315
AAA	CCM	County Museum (all funds)	467,563	0	467,563
AAA	CCP	Regional Parks (all funds)	1,287,522	0	1,287,522
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)	358,348	0	358,348
AAA	DCS	Child Support Services (all funds)	0	0	0
AAA	DPA	Human Services Admin Claim (all funds)	45,339	0	45,339
AAA	EDF	Economic Development Agency (all funds)	32,450	0	32,450
AAA	EMC	PH - Indigent Ambulance	0	0	0
AAA	FLP	CTC - Drug Court Programs	0	0	0
AAA	GJY	CTC - Grand Jury	26,463	0	26,463
AAA	HCC	Health Administration (all funds)	0	0	0
AAA	IDC	CTC - Indigent Defense (all funds)	0	0	0
AAA	JPL	Capital Facilities Leases	0	0	0
AAA	LIT	Litigation	0	0	0
AAA	LNJ	Law and Justice Group (all funds)	0	0	0
AAA	LUS	Land Use Services Dept (all funds)	130,271	0	130,271
AAA	MLH	Behavioral Health (all funds)	183,923	0	183,923
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	0	0	0
AAA	PBD	Public Defender	165,723	0	165,723
AAA	PGD	Public Guardian-Conservator (all funds)	47,864	0	47,864
AAA	PHL	Public Health (all funds)	436,237	0	436,237
AAA	PRB	Probation-Admin, Corr & Det (all funds)	1,619,048	0	1,619,048
AAA	ROV	Registrar of Voters	90,753	0	90,753
AAA	SCL	County Schools	1,124	0	1,124
AAA	SHR	Sheriff/Coroner/Pub Admin (all funds)	7,802,641	0	7,802,641
AAA	SVR	PW - Surveyor (all funds)	23,483	0	23,483
AAA	TRC	CTC - Trial Court Funding MOE	0	0	0

UTILITIES - ALLOWED COSTS

Fund	Dept		Utilities Paid by Facilities Management For Other	Less Refunds/Amount Transferred To User	Total Allowed Costs
AAA	VAF	Veterans Affairs	25,091	0	25,091
SUBTOTALS			13,371,091	0	13,371,091

Other Operating Units

(various)	(various)	Brd-Gov'd Special Districts (all funds)	14,152	0	14,152
AAF	OOA	Aging and Adult Services	0	0	0
CJV	CIP	Capital Improvement Fund (all funds)	0	0	0
FPD	106	SBC Fire Protect District (all funds)	91,936	0	91,936
RFZ	097	Flood Control District (all funds)	67,829	0	67,829
RHH	498	IHSS Public Authority	0	0	0
RRC	903	Children & Families First Commission	0	0	0
RSC	HPS	Preschool Services	17,068	0	17,068
SAA	TRA	PW - Transportation (all funds)	151,208	0	151,208
SAC	JOB	Workforce Development (all funds)	0	0	0
SAP	CLB	County Library (all funds)	30,374	0	30,374
SAU	ECD	CDH - General Admin	0	0	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	I.C.E.M.A. (all funds)	0	0	0
SUBTOTALS			372,567	0	372,567

All Other

(various)	(various)	All Other (all funds)	691,176	0	691,176
(various)	(various)	Self-Gov'd Specl Districts (all funds)	0	0	0
MPA	500	Mojave Desert AQMD (all funds)	0	0	0
NFY	870	S A N B A G (all funds)	0	0	0
NGJ	875	Inland Library System (all funds)	0	0	0
NHY	890	L A F C O	0	0	0
NIA	900	County Law Library (all funds)	0	0	0
PAB	RET	Board of Retirement - Admin (all funds)	0	0	0
SQE	SSV	San Sevaive/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		691,176	0	691,176
TOTALS		16,400,925	0	16,400,925



PROJECT MANAGEMENT DIVISION

AAA ANE

STATEMENT OF FUNCTION

The Project Management Division 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) Building Depreciation Expense:
Straight Line (S/L) depreciation of acquisition cost over the asset life;
- (3) Computer Software and Equipment Depreciation Expense:
Straight Line (S/L) depreciation of acquisition cost over the asset life;
- (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 the Project Management division are credited against the applicable entity's share of allowable costs.

Real Estate - Project Mgmt Division

1st Allocation

Details	Source Section	Amount
COSTS		
Current Expenditures	4	2,655,467
Building Depreciation	5	39,021
Computer Software & Equipment Depreciation	6	68,966
Utilities	8	19,731
TOTAL ALLOCABLE		2,783,184
NET ALLOCABLE		2,783,184

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0481	Less: Unallocated Costs	Less: Program Reimbursement
Project Mgmt Svcs - Actual Hours	2,655,467	2,783,184	0	0
TOTALS	2,655,467	2,783,184	0	0

Real Estate - Project Mgmt Division

2nd Allocation

Fund	Dept	Description	Amount
AAA	ANE	Real Estate - Project Mgmt Division	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	31,449
AAA	CAO/FAB	County Administrative Office	6,170
AAA	CCL	County Counsel	0
AAA	FMC	Facilities Management - Custodial	(433)
AAA	FMG	Facilities Management - Grounds	(168)
AAA	FMM	Facilities Management - Maintenance	6
AAA	HRD/UNI	Human Resources	12,638
AAA	ISD	IS - Geographical Information System	1,459
AAA	PUR	Purchasing	3,993
AAA	RPR/RNT	Real Estate Services/Rent	0
TOTAL ALLOCABLE			55,114

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.0208	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
2,783,184	55,114	55,114	Actual Hours
2,783,184	55,114	55,114	

Real Estate - Project Mgmt Division AAA-ANE (1st Allocation)

Fund	Dept		Actual Hours		Credits	Total
			Base: Actual Hours	Allocation: Base x 129.9172		
Central Support Service Units						
AAA	ANE	Real Estate - Project Mgmt Division				0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector				0
AAA	CAO/FAB	County Administrative Office				0
AAA	CCL	County Counsel				0
AAA	FMC	Facilities Management - Custodial				0
AAA	FMG	Facilities Management - Grounds				0
AAA	FMM	Facilities Management - Maintenance				0
AAA	HRD/UNI	Human Resources				0
AAA	ISD	IS - Geographical Information System				0
AAA	PUR	Purchasing				0
AAA	RPR/RNT	Real Estate Services/Rent				0
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services				0
IAJ	ISD	IS - Computer Operations (all funds)				0
IAM	ISD	IS - Telecommunication Svcs (all funds)				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 (all funds)				0
IPD	ISD	IS - Business Solutions Department				0
Enterprise Funds						
EAA	SWM	PW - Solid Waste Mgmt - Op (all funds)				0
EAD	MCR	Arrowhead Rgnl Med Center (all funds)	1,567	203,580	207,218	(3,638)
General Fund Operating Units						
AAA	APT	Airports (all funds)				0
AAA	ASR	Assessor/Rec/Cnty Clerk (all funds)				0
AAA	AWM	Agriculture/Weights & Meas (all funds)				0
AAA	BDF	Board of Supervisors (all funds)				0
AAA	CBD	Clerk of the Board (all funds)				0

Real Estate - Project Mgmt Division AAA-ANE (1st Allocation)

Fund	Dept		Actual Hours		Credits	Total
			Actual Hours	Allocation: Base x 129.9172		
AAA	CCM	County Museum (all funds)				0
AAA	CCP	Regional Parks (all funds)				0
AAA	CCS	PH - California Children's Services				0
AAA	CTN	CTC - Court Judicial Benefits				0
AAA	DAT	District Attorney (all funds)				0
AAA	DCS	Child Support Services (all funds)				0
AAA	DPA	Human Services Admin Claim (all funds)				0
AAA	EDF	Economic Development Agency (all funds)				0
AAA	EMC	PH - Indigent Ambulance				0
AAA	FLP	CTC - Drug Court Programs				0
AAA	GJY	CTC - Grand Jury				0
AAA	HCC	Health Administration (all funds)				0
AAA	IDC	CTC - Indigent Defense (all funds)				0
AAA	JPL	Capital Facilities Leases				0
AAA	LIT	Litigation				0
AAA	LNJ	Law and Justice Group (all funds)				0
AAA	LUS	Land Use Services Dept (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 (all funds)				0
AAA	PHL	Public Health (all funds)				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/Pub Admin (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 (all funds)				0
AAF	OOA	Aging and Adult Services				0
CJV	CIP	Capital Improvement Fund (all funds)	19,856	2,579,603	2,564,615	14,988
FPD	106	SBC Fire Protect District (all funds)				0
RFZ	097	Flood Control District (all funds)				0

Real Estate - Project Mgmt Division AAA-ANE (1st Allocation)

Fund	Dept		Actual Hours		Credits	Total
			Actual Hours	Allocation: Base x 129.9172		
RHH	498	IHSS Public Authority				0
RRC	903	Children & Families First Commission				0
RSC	HPS	Preschool Services				0
SAA	TRA	PW - Transportation (all funds)				0
SAC	JOB	Workforce Development (all funds)				0
SAP	CLB	County Library (all funds)				0
SAU	ECD	CDH - General Admin				0
SCJ	CAO	Courthouse Temp Construction				0
SCM	CAO	Criminal Justice Temp Const				0
SFH	CAO	Disaster Recovery Fund				0
SMI	ICM	I.C.E.M.A. (all funds)				0
All Other						
(various)	(various)	All Other (all funds)				0
(various)	(various)	Self-Gov'd Specl Districts (all funds)				0
MPA	500	Mojave Desert AQMD (all funds)				0
NFY	870	S A N B A G (all funds)				0
NGJ	875	Inland Library System (all funds)				0
NHY	890	L A F C O				0
NIA	900	County Law Library (all funds)				0
PAB	RET	Board of Retirement - Admin (all funds)				0
SQE	SSV	San Sevaine/Cedar Glen RDA (all funds)				0
Totals			21,423	2,783,184	2,771,833	11,351

Real Estate - Project Mgmt Division AAA-ANE (2nd Allocation)

Fund	Dept		Actual Hours		Total	Total Allocation
			Base: Actual Hours	Allocation: Base x 2.5727		
Central Support Service Units						
AAA	ANE	Real Estate - Project Mgmt Division			0	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector			0	0
AAA	CAO/FAB	County Administrative Office			0	0
AAA	CCL	County Counsel			0	0
AAA	FMC	Facilities Management - Custodial			0	0
AAA	FMG	Facilities Management - Grounds			0	0
AAA	FMM	Facilities Management - Maintenance			0	0
AAA	HRD/UNI	Human Resources			0	0
AAA	ISD	IS - Geographical Information System			0	0
AAA	PUR	Purchasing			0	0
AAA	RPR/RNT	Real Estate Services/Rent			0	0
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services			0	0
IAJ	ISD	IS - Computer Operations (all funds)			0	0
IAM	ISD	IS - Telecommunication Svcs (all funds)			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 (all funds)			0	0
IPD	ISD	IS - Business Solutions Department			0	0
Enterprise Funds						
EAA	SWM	PW - Solid Waste Mgmt - Op (all funds)			0	0
EAD	MCR	Arrowhead Rgnl Med Center (all funds)	1,567	4,031	4,031	394
General Fund Operating Units						
AAA	APT	Airports (all funds)			0	0
AAA	ASR	Assessor/Rec/Cnty Clerk (all funds)			0	0
AAA	AWM	Agriculture/Weights & Meas (all funds)			0	0
AAA	BDF	Board of Supervisors (all funds)			0	0
AAA	CBD	Clerk of the Board (all funds)			0	0

Real Estate - Project Mgmt Division AAA-ANE (2nd Allocation)

Fund	Dept		Actual Hours		Total	Total Allocation
			Base: Actual Hours	Allocation: Base x 2.5727		
AAA	CCM	County Museum (all funds)			0	0
AAA	CCP	Regional Parks (all funds)			0	0
AAA	CCS	PH - California Children's Services			0	0
AAA	CTN	CTC - Court Judicial Benefits			0	0
AAA	DAT	District Attorney (all funds)			0	0
AAA	DCS	Child Support Services (all funds)			0	0
AAA	DPA	Human Services Admin Claim (all funds)			0	0
AAA	EDF	Economic Development Agency (all funds)			0	0
AAA	EMC	PH - Indigent Ambulance			0	0
AAA	FLP	CTC - Drug Court Programs			0	0
AAA	GJY	CTC - Grand Jury			0	0
AAA	HCC	Health Administration (all funds)			0	0
AAA	IDC	CTC - Indigent Defense (all funds)			0	0
AAA	JPL	Capital Facilities Leases			0	0
AAA	LIT	Litigation			0	0
AAA	LNJ	Law and Justice Group (all funds)			0	0
AAA	LUS	Land Use Services Dept (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 (all funds)			0	0
AAA	PHL	Public Health (all funds)			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/Pub Admin (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 (all funds)			0	0
AAF	OOA	Aging and Adult Services			0	0
CJV	CIP	Capital Improvement Fund (all funds)	19,856	51,083	51,083	66,071
FPD	106	SBC Fire Protect District (all funds)			0	0
RFZ	097	Flood Control District (all funds)			0	0

Real Estate - Project Mgmt Division AAA-ANE (2nd Allocation)

Fund	Dept		Actual Hours		Total	Total Allocation
			Base: Actual Hours	Allocation: Base x 2.5727		
RHH	498	IHSS Public Authority			0	0
RRC	903	Children & Families First Commission			0	0
RSC	HPS	Preschool Services			0	0
SAA	TRA	PW - Transportation (all funds)			0	0
SAC	JOB	Workforce Development (all funds)			0	0
SAP	CLB	County Library (all funds)			0	0
SAU	ECD	CDH - General Admin			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	I.C.E.M.A. (all funds)			0	0
All Other						
(various)	(various)	All Other (all funds)			0	0
(various)	(various)	Self-Gov'd Specl Districts (all funds)			0	0
MPA	500	Mojave Desert AQMD (all funds)			0	0
NFY	870	S A N B A G (all funds)			0	0
NGJ	875	Inland Library System (all funds)			0	0
NHY	890	L A F C O			0	0
NIA	900	County Law Library (all funds)			0	0
PAB	RET	Board of Retirement - Admin (all funds)			0	0
SQE	SSV	San Sevaine/Cedar Glen RDA (all funds)			0	0
Totals			21,423	55,114	55,114	66,465



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) Building Depreciation Expense:
Straight Line depreciation of acquisition cost over the asset life;
- (3) Computer Software and Equipment Depreciation Expense:
Straight Line depreciation of acquisition cost over the asset life;
- (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) Enterprise Financial Management System (EFMS) Team – number of employees;
- (3) Payroll Section – number of payroll warrants;
- (4) Reporting – number of employees;
- (5) Special Projects – actual hours;
- (6) 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	38,165,196
Building Depreciation	5	478,613
Computer Software & Equipment Depreciation	6	164,429
Utilities	8	225,052
TOTAL ALLOCABLE		39,033,290
REVENUE		
Miscellaneous Revenue		33,535
		33,535
NET ALLOCABLE		38,999,755

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0219	Less: Unallocated Costs	Less: Program Reimbursement
Administration	16,204	16,558	16,558	0
Audit Division	2,322,290	2,373,072	0	282,429
EFMS	4,170,775	4,261,978	0	0
HS Auditing	4,835	4,941	0	0
Payroll	1,790,096	1,829,240	0	47,012
Property Tax	2,770,691	2,831,277	2,831,277	0
Reporting	1,928,554	1,970,726	0	3,350
School Claims	4,835	4,941	0	0
Special Projects	1,219,276	1,245,938	0	70,471
Treasurer/Tax Collector/Central Collections	20,268,401	20,711,611	20,711,611	0
Warrant Processing	3,669,239	3,749,475	0	219,770
TOTALS	38,165,196	38,999,755	23,559,446	623,032

Auditor-Controller/Treasurer/Tax Collector

2nd Allocation

Fund	Dept	Description	Amount
AAA	ANE	Real Estate - Project Mgmt Division	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	1,934,522
AAA	CAO/FAB	County Administrative Office	81,686
AAA	CCL	County Counsel	92,388
AAA	FMC	Facilities Management - Custodial	(6,540)
AAA	FMG	Facilities Management - Grounds	(2,568)
AAA	FMM	Facilities Management - Maintenance	(50,824)
AAA	HRD/UNI	Human Resources	83,837
AAA	ISD	IS - Geographical Information System	19,101
AAA	PUR	Purchasing	57,044
AAA	RPR/RNT	Real Estate Services/Rent	0
TOTAL ALLOCABLE			2,208,645

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.0579	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
0	938	0	Not Allocated
2,090,643	134,392	134,392	Audit Division Actual Hours
4,261,978	241,366	241,366	No. of Employees
4,941	280	280	Direct Charge
1,782,228	103,594	103,594	No. of Payroll Warrants
0	160,342	0	Not Allocated
1,967,376	111,607	111,607	No. of Employees
4,941	280	280	Direct Charge
1,175,467	70,560	70,560	Controller Division Actual Hours
0	1,172,946	0	Not Allocated
3,529,705	212,341	212,341	No. of Acctg. Transactions
14,817,277	2,208,645	874,420	

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

Fund	Dept	Direct Charges	Warrant Processing		EFMS	
			No. of Acctg. Trans.	Base x 0.7866	Base: No. of County Emps.	Allocation: Base x 205.9349
Central Support Service Units						
AAA	ANE	Real Estate - Project Mgmt Division	10,991	8,645	21	4,341
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	627,820	493,816	279	57,474
AAA	CAO/FAB	County Administrative Office	26,265	20,659	41	8,485
AAA	CCL	County Counsel	18,207	14,321	84	17,299
AAA	FMC	Facilities Management - Custodial	25,987	20,440	35	7,297
AAA	FMG	Facilities Management - Grounds	5,603	4,407	4	888
AAA	FMM	Facilities Management - Maintenance	44,908	35,323	65	13,399
AAA	HRD/UNI	Human Resources	34,131	26,846	121	24,980
AAA	ISD	IS - Geographical Information System	3,088	2,429	13	2,702
AAA	PUR	Purchasing	71,943	56,587	24	4,996
AAA	RPR/RNT	Real Estate Services/Rent	29,829	23,462	23	4,815
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	10,412	8,190	15	3,033
IAJ	ISD	IS - Computer Operations (all funds)	21,259	16,721	118	24,197
IAM	ISD	IS - Telecommunication Svcs (all funds)	29,688	23,351	85	17,560
IAV	PUR	Surplus Property & Storage Operations	1,853	1,457	4	760
IAY	PUR	Mail/Courier Services	5,949	4,679	20	4,174
IBP	RMG	Risk Management (all funds)	412,923	324,787	56	11,532
IFM	FLT	Fleet Management (all funds)	61,331	48,240	80	16,483
IPD	ISD	IS - Business Solutions Department	2,812	2,212	79	16,341
Enterprise Funds						
EAA	SWM	PW - Solid Waste Mgmt - Op (all funds)	30,281	23,818	77	15,857
EAD	MCR	Arrowhead Rgnl Med Center (all funds)	224,355	176,468	3,277	674,863
General Fund Operating Units						
AAA	APT	Airports (all funds)	19,705	15,499	17	3,548
AAA	ASR	Assessor/Rec/Cnty Clerk (all funds)	53,735	42,266	214	44,039
AAA	AWM	Agriculture/Weights & Meas (all funds)	5,694	4,479	59	12,055
AAA	BDF	Board of Supervisors (all funds)	11,633	9,150	59	12,189
AAA	CBD	Clerk of the Board (all funds)	4,736	3,725	11	2,296

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

Reporting		Special Projects		Audit Division		Payroll		Credits	Total
Base:	Allocation:	Base:	Allocation:	Base:	Allocation:	Base:	Allocation:		
No. of Emps.	Base x 95.0618	Controller Div. Actual Hrs	Base x 90.1841	Audit Div. Actual Hrs	Base x 140.0179	No. of Payroll Warrants	Base x 3.3719		
21	2,004			104	14,574	559	1,885		31,449
279	26,531	3,618	326,304	7,185	1,006,028	7,227	24,369		1,934,522
41	3,917	112	10,101	58	8,119	1,092	3,682	737	54,225
84	7,985					2,213	7,462		47,067
35	3,368					917	3,092		34,197
4	410					113	381		6,087
65	6,185					1,695	5,715		60,622
121	11,531	31	2,773	160	22,449	3,387	11,421		100,000
13	1,247					339	1,143		7,521
24	2,306	44	3,949	15	2,152	626	2,111		72,101
23	2,223			195	27,320	609	2,054		59,873
15	1,400	224	20,238			385	1,298	30,167	3,992
118	11,170	390	35,200	179	25,128	3,058	10,311	61,040	61,688
85	8,106	410	36,975			2,238	7,546	44,283	49,256
4	351	186	16,811			98	330	23,465	(3,756)
20	1,927	202	18,209			531	1,790	26,821	3,959
56	5,323	442	39,853			1,453	4,899	50,403	335,992
80	7,609	441	39,763	167	23,383	2,071	6,983	67,966	74,495
79	7,543	189	17,014			2,051	6,916	23,470	26,555
77	7,320	538	48,556	245	34,343	2,024	6,825	53,299	83,420
3,277	311,524	100	9,005	254	35,561	83,168	280,436	29,710	1,458,148
17	1,638	65	5,885	334	46,806	458	1,544	327	74,593
214	20,329	146	13,158	123	17,212	5,585	18,832		155,836
59	5,565	30	2,683	128	17,984	1,531	5,162	61	47,867
59	5,627					1,569	5,291		32,257
11	1,060					297	1,001		8,083

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

Fund	Dept	Direct Charges	Warrant Processing		EFMS	
			No. of Acctg. Trans.	Base x 0.7866	Base: No. of County Emps.	Allocation: Base x 205.9349
AAA	CCM	County Museum (all funds)	9,709	7,637	19	3,975
AAA	CCP	Regional Parks (all funds)	46,274	36,397	72	14,652
AAA	CCS	PH - California Children's Services	4,221	3,320	144	29,583
AAA	CTN	CTC - Court Judicial Benefits	58	46		
AAA	DAT	District Attorney (all funds)	63,461	49,916	483	99,419
AAA	DCS	Child Support Services (all funds)	76,801	60,408	397	81,764
AAA	DPA	Human Services Admin Claim (all funds)	4,941	286,284	225,178	4,944 1,018,198
AAA	EDF	Economic Development Agency (all funds)	6,758	5,316	8	1,695
AAA	EMC	PH - Indigent Ambulance	532	418		
AAA	FLP	CTC - Drug Court Programs	567	446		
AAA	GJY	CTC - Grand Jury	3,216	2,530		
AAA	HCC	Health Administration (all funds)	1,310	1,030	1	150
AAA	IDC	CTC - Indigent Defense (all funds)	3,097	2,436		
AAA	JPL	Capital Facilities Leases	140	110		
AAA	LIT	Litigation	182	143		
AAA	LNJ	Law and Justice Group (all funds)	961	756	1	142
AAA	LUS	Land Use Services Dept (all funds)	35,075	27,588	121	24,795
AAA	MLH	Behavioral Health (all funds)	221,602	174,302	1,032	212,642
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	5,714	4,494	12	2,471
AAA	PBD	Public Defender	28,867	22,706	240	49,402
AAA	PGD	Public Guardian-Conservator (all funds)	24,355	19,157	22	4,444
AAA	PHL	Public Health (all funds)	88,776	69,827	634	130,548
AAA	PRB	Probation-Admin, Corr & Det (all funds)	148,645	116,918	1,126	231,726
AAA	ROV	Registrar of Voters	35,685	28,068	36	7,407
AAA	SCL	County Schools	4,941	424	333	
AAA	SHR	Sheriff/Coroner/Pub Admin (all funds)	465,846	366,414	3,642	749,865
AAA	SVR	PW - Surveyor (all funds)	9,831	7,733	20	4,127
AAA	TRC	CTC - Trial Court Funding MOE	1,947	1,531		
AAA	VAF	Veterans Affairs	3,954	3,110	21	4,316
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (all funds)	106,956	84,127	143	29,187
AAF	OOA	Aging and Adult Services	14,322	11,265	56	11,635
CJV	CIP	Capital Improvement Fund (all funds)	24,341	19,146		
FPD	106	SBC Fire Protect District (all funds)	208,122	163,700	959	197,380

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

Reporting		Special Projects		Audit Division		Payroll		Credits	Total
Base:	Allocation:	Base:	Allocation:	Base:	Allocation:	Base:	Allocation:		
No. of Emps.	Base x 95.0618	Controller Div. Actual Hrs	Base x 90.1841	Audit Div. Actual Hrs	Base x 140.0179	No. of Payroll Warrants	Base x 3.3719		
19	1,835	2	177	23	3,288	506	1,706		18,617
72	6,764	13	1,149	26	3,572	1,832	6,177		68,712
144	13,656			12	1,624	3,698	12,469	2,352	58,299
									46
483	45,893	187	16,860	81	11,367	12,537	42,274	499	265,229
397	37,743			74	10,352	10,158	34,252	12,272	212,248
4,944	470,011	349	31,501	1,528	213,976	125,963	424,738	187,413	2,201,130
8	782	15	1,365			223	752		9,910
									418
									446
									2,530
1	69					20	67		1,318
									2,436
		213	19,198					27,891	(8,582)
									143
1	66			3	365	22	74	513	890
121	11,445	38	3,398			3,087	10,409		77,636
1,032	98,158	168	15,159	1,129	158,077	26,902	90,712	124,085	624,965
12	1,141					287	968		9,074
240	22,804	159	14,335			6,208	20,933		130,179
22	2,051					537	1,811		27,463
634	60,263	309	27,889	102	14,249	16,313	55,006	23,298	334,485
1,126	106,967	267	24,052	396	55,412	29,110	98,157	2,147	631,085
36	3,419	71	6,403		41	1,454	4,903		50,242
				75	10,433				15,707
3,642	346,146	727	65,555	471	65,926	90,051	303,645	20,988	1,876,563
20	1,905			28	3,978	513	1,730		19,473
									1,531
21	1,992			46	6,373	550	1,855		17,647
143	13,473	723	65,200	6	812	3,582	12,078		204,878
56	5,371					1,476	4,977	11,229	22,019
									19,146
959	91,113	52	4,712	145	20,297	22,161	74,725	832	551,096

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

Fund	Dept	Direct Charges	Warrant Processing		EFMS		
			Base: No. of Acctg. Trans.	Allocation: Base x 0.7866	Base: No. of County Emps.	Allocation: Base x 205.9349	
RFZ	097	Flood Control District (all funds)	41,956	33,001	151	31,096	
RHH	498	IHSS Public Authority	4,122	3,242	39	8,087	
RRC	903	Children & Families First Commission	14,243	11,203	21	4,300	
RSC	HPS	Preschool Services	128,561	101,120	624	128,440	
SAA	TRA	PW - Transportation (all funds)	67,693	53,244	285	58,776	
SAC	JOB	Workforce Development (all funds)	65,644	51,633	93	19,065	
SAP	CLB	County Library (all funds)	72,986	57,408	226	46,477	
SAU	ECD	CDH - General Admin	12,556	9,876	27	5,655	
SCJ	CAO	Courthouse Temp Construction	873	687			
SCM	CAO	Criminal Justice Temp Const	870	684			
SFH	CAO	Disaster Recovery Fund	127	100			
SMI	ICM	I.C.E.M.A. (all funds)	6,342	4,988	15	3,027	
All Other							
(various)	(various)	All Other (all funds)	306,297	240,920	79	16,269	
(various)	(various)	Self-Gov'd Specl Districts (all funds)	20,588	16,194			
MPA	500	Mojave Desert AQMD (all funds)	838	659			
NFY	870	S A N B A G (all funds)	2,784	2,190	57	11,668	
NGJ	875	Inland Library System (all funds)	376	296	1	206	
NHY	890	L A F C O	3,794	2,984	6	1,164	
NIA	900	County Law Library (all funds)	5,199	4,089			
PAB	RET	Board of Retirement - Admin (all funds)	8,100	6,371	61	12,618	
SQE	SSV	San Sevaire/Cedar Glen RDA (all funds)	424	333			
Totals			9,882	4,487,544	3,529,705	20,699	4,261,978

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

Reporting		Special Projects		Audit Division		Payroll		Credits	Total
Base:	Allocation:	Base:	Allocation:	Base:	Allocation:	Base:	Allocation:		
No. of Emps.	Base x 95.0618	Controller Div. Actual Hrs	Base x 90.1841	Audit Div. Actual Hrs	Base x 140.0179	No. of Payroll Warrants	Base x 3.3719		
151	14,354	18	1,578			3,928	13,245	9,971	83,303
39	3,733			7	974	1,020	3,439	1,389	18,087
21	1,985					548	1,848	15,069	4,267
624	59,289			107	14,980	14,847	50,063	21,634	332,258
285	27,132		23	230	32,192	7,393	24,929	26,852	169,443
93	8,801			109	15,304	2,414	8,140	7,080	95,863
226	21,455	105	9,463		41	5,943	20,039		154,882
27	2,610			478	66,900	722	2,435	40,462	47,014
									687
									684
									100
15	1,397			1	203	388	1,308	305	10,619
79	7,510	2,360	212,856	706	98,849	1,904	6,420	596,245	(13,422)
		5	406			3,732	12,584	39,665	(10,482)
								781	(122)
57	5,386	58	5,186			1,452	4,896	33,768	(4,442)
1	95					26	88		684
6	537	28	2,525			149	502	4,254	3,458
								4,421	(332)
61	5,824					1,599	5,392		30,205
									333
20,699	1,967,376	13,035	1,175,467	14,930	2,090,643	528,549	1,782,228	1,627,164	13,190,113

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

Fund	Dept	Direct Charges	Warrant Processing		EFMS	
			Base: No. of Acctg. Trans.	Allocation: Base x 0.0592	Base: No. of County Emps.	Allocation: Base x 12.0782
Central Support Service Units						
AAA	ANE	Real Estate - Project Mgmt Division				
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector				
AAA	CAO/FAB	County Administrative Office				
AAA	CCL	County Counsel				
AAA	FMC	Facilities Management - Custodial				
AAA	FMG	Facilities Management - Grounds				
AAA	FMM	Facilities Management - Maintenance				
AAA	HRD/UNI	Human Resources				
AAA	ISD	IS - Geographical Information System				
AAA	PUR	Purchasing				
AAA	RPR/RNT	Real Estate Services/Rent				
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	10,412	616	15	178
IAJ	ISD	IS - Computer Operations (all funds)	21,259	1,258	118	1,419
IAM	ISD	IS - Telecommunication Svcs (all funds)	29,688	1,757	85	1,030
IAV	PUR	Surplus Property & Storage Operations	1,853	110	4	45
IAY	PUR	Mail/Courier Services	5,949	352	20	245
IBP	RMG	Risk Management (all funds)	412,923	24,432	56	676
IFM	FLT	Fleet Management (all funds)	61,331	3,629	80	967
IPD	ISD	IS - Business Solutions Department	2,812	166	79	958
Enterprise Funds						
EAA	SWM	PW - Solid Waste Mgmt - Op (all funds)	30,281	1,792	77	930
EAD	MCR	Arrowhead Rgnl Med Center (all funds)	224,355	13,275	3,277	39,581
General Fund Operating Units						
AAA	APT	Airports (all funds)	19,705	1,166	17	208
AAA	ASR	Assessor/Rec/Cnty Clerk (all funds)	53,735	3,179	214	2,583
AAA	AWM	Agriculture/Weights & Meas (all funds)	5,694	337	59	707
AAA	BDF	Board of Supervisors (all funds)	11,633	688	59	715
AAA	CBD	Clerk of the Board (all funds)	4,736	280	11	135

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

Reporting		Special Projects		Audit Division		Payroll		Total	Total Allocation
Base:	Allocation:	Base:	Allocation:	Base:	Allocation:	Base:	Allocation:		
No. of Emps.	Base x 5.5849	Controller Div. Actual Hrs	Base x 7.6452	Audit Div. Actual Hrs	Base x 18.6310	No. of Payroll Warrants	Base x 0.2032		
								0	31,449
								0	1,934,522
								0	54,225
								0	47,067
								0	34,197
								0	6,087
								0	60,622
								0	100,000
								0	7,521
								0	72,101
								0	59,873
15	82	224	1,716			385	78	2,670	6,662
118	656	390	2,984	179	3,344	3,058	621	10,282	71,971
85	476	410	3,135			2,238	455	6,852	56,108
4	21	186	1,425			98	20	1,620	(2,136)
20	113	202	1,544			531	108	2,362	6,320
56	313	442	3,378			1,453	295	29,095	365,087
80	447	441	3,371	167	3,111	2,071	421	11,946	86,440
79	443	189	1,442			2,051	417	3,427	29,983
77	430	538	4,116	245	4,570	2,024	411	12,249	95,669
3,277	18,302	100	763	254	4,732	83,168	16,901	93,554	1,551,702
17	96	65	499	334	6,228	458	93	8,290	82,883
214	1,194	146	1,115	123	2,290	5,585	1,135	11,497	167,333
59	327	30	227	128	2,393	1,531	311	4,302	52,169
59	331					1,569	319	2,053	34,309
11	62					297	60	538	8,620

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

Fund	Dept	Direct Charges	Warrant Processing		EFMS	
			Base: No. of Acctg. Trans.	Allocation: Base x 0.0592	Base: No. of County Emps.	Allocation: Base x 12.0782
AAA	CCM	County Museum (all funds)	9,709	574	19	233
AAA	CCP	Regional Parks (all funds)	46,274	2,738	72	859
AAA	CCS	PH - California Children's Services	4,221	250	144	1,735
AAA	CTN	CTC - Court Judicial Benefits	58	3		
AAA	DAT	District Attorney (all funds)	63,461	3,755	483	5,831
AAA	DCS	Child Support Services (all funds)	76,801	4,544	397	4,796
AAA	DPA	Human Services Admin Claim (all funds)	280	286,284	4,944	59,718
AAA	EDF	Economic Development Agency (all funds)	6,758	400	8	99
AAA	EMC	PH - Indigent Ambulance	532	31		
AAA	FLP	CTC - Drug Court Programs	567	34		
AAA	GJY	CTC - Grand Jury	3,216	190		
AAA	HCC	Health Administration (all funds)	1,310	78	1	9
AAA	IDC	CTC - Indigent Defense (all funds)	3,097	183		
AAA	JPL	Capital Facilities Leases	140	8		
AAA	LIT	Litigation	182	11		
AAA	LNJ	Law and Justice Group (all funds)	961	57	1	8
AAA	LUS	Land Use Services Dept (all funds)	35,075	2,075	121	1,454
AAA	MLH	Behavioral Health (all funds)	221,602	13,112	1,032	12,472
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	5,714	338	12	145
AAA	PBD	Public Defender	28,867	1,708	240	2,897
AAA	PGD	Public Guardian-Conservator (all funds)	24,355	1,441	22	261
AAA	PHL	Public Health (all funds)	88,776	5,253	634	7,657
AAA	PRB	Probation-Admin, Corr & Det (all funds)	148,645	8,795	1,126	13,591
AAA	ROV	Registrar of Voters	35,685	2,111	36	434
AAA	SCL	County Schools	280	424	25	
AAA	SHR	Sheriff/Coroner/Pub Admin (all funds)	465,846	27,563	3,642	43,980
AAA	SVR	PW - Surveyor (all funds)	9,831	582	20	242
AAA	TRC	CTC - Trial Court Funding MOE	1,947	115		
AAA	VAF	Veterans Affairs	3,954	234	21	253
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (all funds)	106,956	6,328	143	1,712
AAF	OOA	Aging and Adult Services	14,322	847	56	682
CJV	CIP	Capital Improvement Fund (all funds)	24,341	1,440		
FPD	106	SBC Fire Protect District (all funds)	208,122	12,314	959	11,577

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

Reporting		Special Projects		Audit Division		Payroll		Total	Total Allocation
Base:	Allocation:	Base:	Allocation:	Base:	Allocation:	Base:	Allocation:		
No. of Emps.	Base x 5.5849	Controller Div. Actual Hrs	Base x 7.6452	Audit Div. Actual Hrs	Base x 18.6310	No. of Payroll Warrants	Base x 0.2032		
19	108	2	15	23	438	506	103	1,471	20,088
72	397	13	97	26	475	1,832	372	4,940	73,651
144	802			12	216	3,698	751	3,755	62,054
								3	49
483	2,696	187	1,429	81	1,512	12,537	2,548	17,772	283,001
397	2,217			74	1,377	10,158	2,064	14,999	227,247
4,944	27,613	349	2,670	1,528	28,472	125,963	25,598	161,290	2,362,421
8	46	15	116			223	45	706	10,616
								31	450
								34	480
								190	2,720
1	4					20	4	94	1,412
								183	2,619
		213	1,628					1,636	(6,947)
								11	154
1	4			3	49	22	4	122	1,012
121	672	38	288			3,087	627	5,117	82,753
1,032	5,767	168	1,285	1,129	21,034	26,902	5,467	59,136	684,101
12	67					287	58	608	9,682
240	1,340	159	1,215			6,208	1,262	8,422	138,601
22	121					537	109	1,931	29,394
634	3,540	309	2,364	102	1,896	16,313	3,315	24,025	358,510
1,126	6,284	267	2,039	396	7,373	29,110	5,916	43,998	675,083
36	201	71	543		5	1,454	295	3,590	53,832
				75	1,388			1,693	17,400
3,642	20,336	727	5,557	471	8,772	90,051	18,300	124,509	2,001,072
20	112			28	529	513	104	1,569	21,042
								115	1,647
21	117			46	848	550	112	1,564	19,211
143	792	723	5,527	6	108	3,582	728	15,195	220,073
56	316					1,476	300	2,145	24,165
								1,440	20,586
959	5,353	52	399	145	2,701	22,161	4,503	36,847	587,943

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

Fund	Dept	Direct Charges	Warrant Processing		EFMS		
			Base: No. of Acctg. Trans.	Allocation: Base x 0.0592	Base: No. of County Emps.	Allocation: Base x 12.0782	
RFZ	097	Flood Control District (all funds)	41,956	2,482	151	1,824	
RHH	498	IHSS Public Authority	4,122	244	39	474	
RRC	903	Children & Families First Commission	14,243	843	21	252	
RSC	HPS	Preschool Services	128,561	7,607	624	7,533	
SAA	TRA	PW - Transportation (all funds)	67,693	4,005	285	3,447	
SAC	JOB	Workforce Development (all funds)	65,644	3,884	93	1,118	
SAP	CLB	County Library (all funds)	72,986	4,318	226	2,726	
SAU	ECD	CDH - General Admin	12,556	743	27	332	
SCJ	CAO	Courthouse Temp Construction	873	52			
SCM	CAO	Criminal Justice Temp Const	870	51			
SFH	CAO	Disaster Recovery Fund	127	8			
SMI	ICM	I.C.E.M.A. (all funds)	6,342	375	15	178	
All Other							
(various)	(various)	All Other (all funds)	306,297	18,123	79	954	
(various)	(various)	Self-Gov'd Specl Districts (all funds)	20,588	1,218			
MPA	500	Mojave Desert AQMD (all funds)	838	50			
NFY	870	S A N B A G (all funds)	2,784	165	57	684	
NGJ	875	Inland Library System (all funds)	376	22	1	12	
NHY	890	L A F C O	3,794	224	6	68	
NIA	900	County Law Library (all funds)	5,199	308			
PAB	RET	Board of Retirement - Admin (all funds)	8,100	479	61	740	
SQE	SSV	San Sevaine/Cedar Glen RDA (all funds)	424	25			
Totals			560	3,588,772	212,341	19,989	241,366

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

Reporting		Special Projects		Audit Division		Payroll		Total	Total Allocation
Base:	Allocation:	Base:	Allocation:	Base:	Allocation:	Base:	Allocation:		
No. of Emps.	Base x 5.5849	Controller Div. Actual Hrs	Base x 7.6452	Audit Div. Actual Hrs	Base x 18.6310	No. of Payroll Warrants	Base x 0.2032		
151	843	18	134			3,928	798	6,082	89,385
39	219			7	130	1,020	207	1,274	19,361
21	117					548	111	1,323	5,589
624	3,483			107	1,993	14,847	3,017	23,633	355,891
285	1,594		2	230	4,283	7,393	1,502	14,834	184,277
93	517			109	2,036	2,414	491	8,046	103,909
226	1,260	105	802		5	5,943	1,208	10,320	165,203
27	153			478	8,902	722	147	10,277	57,291
								52	738
								51	736
								8	107
15	82			1	27	388	79	741	11,360
79	441	2,360	18,045	706	13,153	1,904	387	51,103	37,681
		5	34			3,732	758	2,011	(8,471)
								50	(72)
57	316	58	440			1,452	295	1,900	(2,542)
1	6					26	5	45	730
6	32	28	214			149	30	569	4,027
								308	(24)
61	342					1,599	325	1,886	32,091
								25	359
19,989	111,607	9,230	70,560	7,213	134,392	509,772	103,594	874,420	14,064,533



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) Building Depreciation Expense:
Straight Line (S/L) depreciation of acquisition cost over the asset life;
- (3) Computer Software and Equipment Depreciation Expense:
Straight Line (S/L) depreciation of acquisition cost over the asset life;
- (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, financial planning services and labor relations 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	10,167,780
Building Depreciation	5	180,012
Computer Software & Equipment Depreciation	6	1,304
Utilities	8	91,022
TOTAL ALLOCABLE		10,440,119
NET ALLOCABLE		10,440,119

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0268	Less: Unallocated Costs	Less: Program Reimbursement
Bdgt. Policy & Prog Analysis, & Admin. Supp. Svcs	6,338,587	6,508,362	0	1,030,701
County Administration	1,550,793	1,592,330	1,592,330	0
Labor Relations	873,230	896,619	0	380,366
Legislative Affairs	1,405,170	1,442,807	1,442,807	0
TOTALS	10,167,780	10,440,119	3,035,137	1,411,068

County Administrative Office

2nd Allocation

Fund	Dept	Description	Amount
AAA	ANE	Real Estate - Project Mgmt Division	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	54,225
AAA	CAO/FAB	County Administrative Office	12,059
AAA	CCL	County Counsel	304,859
AAA	FMC	Facilities Management - Custodial	(2,780)
AAA	FMG	Facilities Management - Grounds	(1,042)
AAA	FMM	Facilities Management - Maintenance	49,987
AAA	HRD/UNI	Human Resources	22,258
AAA	ISD	IS - Geographical Information System	5,169
AAA	PUR	Purchasing	6,845
AAA	RPR/RNT	Real Estate Services/Rent	24,398
TOTAL ALLOCABLE			475,978

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.0468	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
5,477,661	296,725	296,725	No. of County Emps.
0	72,596	0	Not Allocated
516,253	40,878	40,878	No. of County Emps.
0	65,779	0	Not Allocated
5,993,914	475,978	337,603	

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

Fund	Dept		Bdgt & Admin Supp Svcs		Labor Relations		Credits	Total
			Base: No. of County Emps.	Allocation: Base x 267.4778	Base: No. of County Emps.	Allocation: Base x 25.2090		
Central Support Service Units								
AAA	ANE	Real Estate - Project Mgmt Division	21	5,638	21	531		6,170
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	279	74,650	279	7,036		81,686
AAA	CAO/FAB	County Administrative Office	41	11,020	41	1,039		12,059
AAA	CCL	County Counsel	84	22,468	84	2,118		24,586
AAA	FMC	Facilities Management - Custodial	35	9,477	35	893		10,370
AAA	FMG	Facilities Management - Grounds	4	1,154	4	109		1,263
AAA	FMM	Facilities Management - Maintenance	65	17,403	65	1,640		19,043
AAA	HRD/UNI	Human Resources	121	32,445	121	3,058		35,503
AAA	ISD	IS - Geographical Information System	13	3,509	13	331		3,840
AAA	PUR	Purchasing	24	6,489	24	612		7,101
AAA	RPR/RNT	Real Estate Services/Rent	23	6,254	23	589		6,843
Operating Units								
Internal Service Funds								
IAG	PUR	Printing Services	15	3,940	15	371		4,311
IAJ	ISD	IS - Computer Operations (all funds)	118	31,429	118	2,962		34,391
IAM	ISD	IS - Telecommunication Svcs (all funds)	85	22,808	85	2,150		24,957
IAV	PUR	Surplus Property & Storage Operations	4	987	4	93		1,080
IAY	PUR	Mail/Courier Services	20	5,422	20	511		5,933
IBP	RMG	Risk Management (all funds)	56	14,979	56	1,412		16,390
IFM	FLT	Fleet Management (all funds)	80	21,409	80	2,018		23,427
IPD	ISD	IS - Business Solutions Department	79	21,224	79	2,000		23,225
Enterprise Funds								
EAA	SWM	PW - Solid Waste Mgmt - Op (all funds)	77	20,596	77	1,941		22,537
EAD	MCR	Arrowhead Rgnl Med Center (all funds)	3,277	876,543	3,277	82,612		959,155
General Fund Operating Units								
AAA	APT	Airports (all funds)	17	4,609	17	434		5,043
AAA	ASR	Assessor/Rec/Cnty Clerk (all funds)	214	57,200	214	5,391		62,591
AAA	AWM	Agriculture/Weights & Meas (all funds)	59	15,658	59	1,476		17,134
AAA	BDF	Board of Supervisors (all funds)	59	15,832	59	1,492		17,324
AAA	CBD	Clerk of the Board (all funds)	11	2,982	11	281		3,263

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

Fund	Dept		Bdgt & Admin Supp Svcs		Labor Relations		Credits	Total
			Base: No. of County Emps.	Allocation: Base x 267.4778	Base: No. of County Emps.	Allocation: Base x 25.2090		
AAA	CCM	County Museum (all funds)	19	5,162	19	487		5,649
AAA	CCP	Regional Parks (all funds)	72	19,031	72	1,794		20,825
AAA	CCS	PH - California Children's Services	144	38,423	144	3,621		42,044
AAA	CTN	CTC - Court Judicial Benefits						0
AAA	DAT	District Attorney (all funds)	483	129,130	483	12,170		141,300
AAA	DCS	Child Support Services (all funds)	397	106,199	397	10,009		116,208
AAA	DPA	Human Services Admin Claim (all funds)	4,944	1,322,482	4,944	124,640		1,447,122
AAA	EDF	Economic Development Agency (all funds)	8	2,201	8	207		2,409
AAA	EMC	PH - Indigent Ambulance						0
AAA	FLP	CTC - Drug Court Programs						0
AAA	GJY	CTC - Grand Jury						0
AAA	HCC	Health Administration (all funds)	1	195	1	18		214
AAA	IDC	CTC - Indigent Defense (all funds)						0
AAA	JPL	Capital Facilities Leases						0
AAA	LIT	Litigation						0
AAA	LNJ	Law and Justice Group (all funds)	1	185	1	17		202
AAA	LUS	Land Use Services Dept (all funds)	121	32,204	121	3,035		35,239
AAA	MLH	Behavioral Health (all funds)	1,032	276,190	1,032	26,030		302,220
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	12	3,210	12	303		3,512
AAA	PBD	Public Defender	240	64,165	240	6,047		70,213
AAA	PGD	Public Guardian-Conservator (all funds)	22	5,772	22	544		6,316
AAA	PHL	Public Health (all funds)	634	169,562	634	15,981		185,543
AAA	PRB	Probation-Admin, Corr & Det (all funds)	1,126	300,977	1,126	28,366		329,343
AAA	ROV	Registrar of Voters	36	9,621	36	907		10,528
AAA	SCL	County Schools						0
AAA	SHR	Sheriff/Coroner/Pub Admin (all funds)	3,642	973,959	3,642	91,793		1,065,751
AAA	SVR	PW - Surveyor (all funds)	20	5,360	20	505		5,865
AAA	TRC	CTC - Trial Court Funding MOE						0
AAA	VAF	Veterans Affairs	21	5,606	21	528		6,135
Other Operating Units								
(various)	(various)	Brd-Gov'd Special Districts (all funds)	143	37,910	143	3,573		41,482
AAF	OOA	Aging and Adult Services	56	15,112	56	1,424		16,537
CJV	CIP	Capital Improvement Fund (all funds)						0
FPD	106	SBC Fire Protect District (all funds)	959	256,367	959	24,162		280,529

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

Fund	Dept		Bdgt & Admin Supp Svcs		Labor Relations		Credits	Total
			Base: No. of County Emps.	Allocation: Base x 267.4778	Base: No. of County Emps.	Allocation: Base x 25.2090		
RFZ	097	Flood Control District (all funds)	151	40,389	151	3,807		44,196
RHH	498	IHSS Public Authority	39	10,504	39	990		11,494
RRC	903	Children & Families First Commission						0
RSC	HPS	Preschool Services	624	166,823	624	15,723		182,546
SAA	TRA	PW - Transportation (all funds)	285	76,341	285	7,195		83,536
SAC	JOB	Workforce Development (all funds)	93	24,763	93	2,334		27,097
SAP	CLB	County Library (all funds)	226	60,367	226	5,689		66,056
SAU	ECD	CDH - General Admin	27	7,345	27	692		8,037
SCJ	CAO	Courthouse Temp Construction						0
SCM	CAO	Criminal Justice Temp Const						0
SFH	CAO	Disaster Recovery Fund						0
SMI	ICM	I.C.E.M.A. (all funds)	15	3,932	15	371		4,302
All Other								
(various)	(various)	All Other (all funds)	2	535	2	50		585
(various)	(various)	Self-Gov'd Specl Districts (all funds)						0
MPA	500	Mojave Desert AQMD (all funds)						0
NFY	870	S A N B A G (all funds)						0
NGJ	875	Inland Library System (all funds)						0
NHY	890	L A F C O	6	1,511	6	142		1,654
NIA	900	County Law Library (all funds)						0
PAB	RET	Board of Retirement - Admin (all funds)						0
SQE	SSV	San Sevaine/Cedar Glen RDA (all funds)						0
Totals			20,482	5,477,661	20,482	516,253		5,993,914

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

Fund	Dept		Bdgt & Admin Supp Svcs		Labor Relations		Total	Total Allocation
			Base:	Allocation:	Base:	Allocation:		
			No. of County Emps.	Base x 15.0113	No. of County Emps.	Base x 2.0680		
Central Support Service Units								
AAA	ANE	Real Estate - Project Mgmt Division					0	6,170
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector					0	81,686
AAA	CAO/FAB	County Administrative Office					0	12,059
AAA	CCL	County Counsel					0	24,586
AAA	FMC	Facilities Management - Custodial					0	10,370
AAA	FMG	Facilities Management - Grounds					0	1,263
AAA	FMM	Facilities Management - Maintenance					0	19,043
AAA	HRD/UNI	Human Resources					0	35,503
AAA	ISD	IS - Geographical Information System					0	3,840
AAA	PUR	Purchasing					0	7,101
AAA	RPR/RNT	Real Estate Services/Rent					0	6,843
Operating Units								
Internal Service Funds								
IAG	PUR	Printing Services	15	221	15	30	252	4,563
IAJ	ISD	IS - Computer Operations (all funds)	118	1,764	118	243	2,007	36,398
IAM	ISD	IS - Telecommunication Svcs (all funds)	85	1,280	85	176	1,456	26,414
IAV	PUR	Surplus Property & Storage Operations	4	55	4	8	63	1,143
IAY	PUR	Mail/Courier Services	20	304	20	42	346	6,279
IBP	RMG	Risk Management (all funds)	56	841	56	116	956	17,347
IFM	FLT	Fleet Management (all funds)	80	1,202	80	166	1,367	24,794
IPD	ISD	IS - Business Solutions Department	79	1,191	79	164	1,355	24,580
Enterprise Funds								
EAA	SWM	PW - Solid Waste Mgmt - Op (all funds)	77	1,156	77	159	1,315	23,852
EAD	MCR	Arrowhead Rgnl Med Center (all funds)	3,277	49,193	3,277	6,777	55,970	1,015,125
General Fund Operating Units								
AAA	APT	Airports (all funds)	17	259	17	36	294	5,337
AAA	ASR	Assessor/Rec/Cnty Clerk (all funds)	214	3,210	214	442	3,652	66,243
AAA	AWM	Agriculture/Weights & Meas (all funds)	59	879	59	121	1,000	18,134
AAA	BDF	Board of Supervisors (all funds)	59	889	59	122	1,011	18,335
AAA	CBD	Clerk of the Board (all funds)	11	167	11	23	190	3,454

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

Fund	Dept		Bdgt & Admin Supp Svcs		Labor Relations		Total	Total Allocation
			Base:	Allocation:	Base:	Allocation:		
			No. of County Emps.	Base x 15.0113	No. of County Emps.	Base x 2.0680		
AAA	CCM	County Museum (all funds)	19	290	19	40	330	5,978
AAA	CCP	Regional Parks (all funds)	72	1,068	72	147	1,215	22,040
AAA	CCS	PH - California Children's Services	144	2,156	144	297	2,453	44,498
AAA	CTN	CTC - Court Judicial Benefits					0	0
AAA	DAT	District Attorney (all funds)	483	7,247	483	998	8,245	149,546
AAA	DCS	Child Support Services (all funds)	397	5,960	397	821	6,781	122,990
AAA	DPA	Human Services Admin Claim (all funds)	4,944	74,220	4,944	10,225	84,445	1,531,567
AAA	EDF	Economic Development Agency (all funds)	8	124	8	17	141	2,549
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 (all funds)	1	11	1	2	12	226
AAA	IDC	CTC - Indigent Defense (all funds)					0	0
AAA	JPL	Capital Facilities Leases					0	0
AAA	LIT	Litigation					0	0
AAA	LNJ	Law and Justice Group (all funds)	1	10	1	1	12	214
AAA	LUS	Land Use Services Dept (all funds)	121	1,807	121	249	2,056	37,296
AAA	MLH	Behavioral Health (all funds)	1,032	15,500	1,032	2,135	17,636	319,855
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	12	180	12	25	205	3,717
AAA	PBD	Public Defender	240	3,601	240	496	4,097	74,310
AAA	PGD	Public Guardian-Conservator (all funds)	22	324	22	45	369	6,685
AAA	PHL	Public Health (all funds)	634	9,516	634	1,311	10,827	196,370
AAA	PRB	Probation-Admin, Corr & Det (all funds)	1,126	16,891	1,126	2,327	19,218	348,561
AAA	ROV	Registrar of Voters	36	540	36	74	614	11,142
AAA	SCL	County Schools					0	0
AAA	SHR	Sheriff/Coroner/Pub Admin (all funds)	3,642	54,660	3,642	7,530	62,191	1,127,942
AAA	SVR	PW - Surveyor (all funds)	20	301	20	41	342	6,208
AAA	TRC	CTC - Trial Court Funding MOE					0	0
AAA	VAF	Veterans Affairs	21	315	21	43	358	6,493
Other Operating Units								
(various)	(various)	Brd-Gov'd Special Districts (all funds)	143	2,128	143	293	2,421	43,903
AAF	OOA	Aging and Adult Services	56	848	56	117	965	17,502
CJV	CIP	Capital Improvement Fund (all funds)					0	0
FPD	106	SBC Fire Protect District (all funds)	959	14,388	959	1,982	16,370	296,898

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

Fund	Dept		Bdgt & Admin Supp Svcs		Labor Relations		Total	Total Allocation
			Base:	Allocation:	Base:	Allocation:		
			No. of County Emps.	Base x 15.0113	No. of County Emps.	Base x 2.0680		
RFZ	097	Flood Control District (all funds)	151	2,267	151	312	2,579	46,775
RHH	498	IHSS Public Authority	39	589	39	81	671	12,165
RRC	903	Children & Families First Commission					0	0
RSC	HPS	Preschool Services	624	9,362	624	1,290	10,652	193,198
SAA	TRA	PW - Transportation (all funds)	285	4,284	285	590	4,875	88,410
SAC	JOB	Workforce Development (all funds)	93	1,390	93	191	1,581	28,678
SAP	CLB	County Library (all funds)	226	3,388	226	467	3,855	69,911
SAU	ECD	CDH - General Admin	27	412	27	57	469	8,506
SCJ	CAO	Courthouse Temp Construction					0	0
SCM	CAO	Criminal Justice Temp Const					0	0
SFH	CAO	Disaster Recovery Fund					0	0
SMI	ICM	I.C.E.M.A. (all funds)	15	221	15	30	251	4,554
All Other								
(various)	(various)	All Other (all funds)	2	30	2	4	34	620
(various)	(various)	Self-Gov'd Specl Districts (all funds)					0	0
MPA	500	Mojave Desert AQMD (all funds)					0	0
NFY	870	S A N B A G (all funds)					0	0
NGJ	875	Inland Library System (all funds)					0	0
NHY	890	L A F C O	6	85	6	12	96	1,750
NIA	900	County Law Library (all funds)					0	0
PAB	RET	Board of Retirement - Admin (all funds)					0	0
SQE	SSV	San Sevaine/Cedar Glen RDA (all funds)					0	0
Totals			19,772	296,725	19,772	40,878	337,603	6,331,516



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) Building Depreciation Expense:
Straight Line (S/L) depreciation of acquisition cost over the asset life;
- (3) Computer Software and Equipment Depreciation Expense:
Straight Line (S/L) depreciation of acquisition cost over the asset life;
- (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	16,466,662
Building Depreciation	5	204,642
Utilities	8	116,400
TOTAL ALLOCABLE		16,787,704
REVENUE		
Miscellaneous Revenue		129
		129
NET ALLOCABLE		16,787,575

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0195	Less: Unallocated Costs	Less: Program Reimbursement
General Government	182,740	186,302	186,302	0
Legal Services	16,283,922	16,601,274	0	354,427
TOTALS	16,466,662	16,787,575	186,302	354,427

County Counsel

2nd Allocation

Fund	Dept	Description	Amount
AAA	ANE	Real Estate - Project Mgmt Division	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	47,067
AAA	CAO/FAB	County Administrative Office	24,586
AAA	CCL	County Counsel	1,409,287
AAA	FMC	Facilities Management - Custodial	(3,016)
AAA	FMG	Facilities Management - Grounds	(1,111)
AAA	FMM	Facilities Management - Maintenance	37
AAA	HRD/UNI	Human Resources	50,273
AAA	ISD	IS - Geographical Information System	5,814
AAA	PUR	Purchasing	15,402
AAA	RPR/RNT	Real Estate Services/Rent	237
TOTAL ALLOCABLE			1,548,574

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.0940	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
0	17,185	0	Not Allocated
16,246,846	1,531,389	1,531,389	Actual Hours
16,246,846	1,548,574	1,531,389	

County Counsel AAA-CCL (1st Allocation)

Fund	Dept		Legal Services		Credits	Total
			Actual Hours	Base x 171.6256		
Central Support Service Units						
AAA	ANE	Real Estate - Project Mgmt Division				0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	2,450	420,474	328,086	92,388
AAA	CAO/FAB	County Administrative Office	1,802	309,321	4,462	304,859
AAA	CCL	County Counsel	8,211	1,409,287		1,409,287
AAA	FMC	Facilities Management - Custodial	100	17,121		17,121
AAA	FMG	Facilities Management - Grounds	12	2,140		2,140
AAA	FMM	Facilities Management - Maintenance	200	34,243		34,243
AAA	HRD/UNI	Human Resources	3,414	585,896	46,330	539,566
AAA	ISD	IS - Geographical Information System				0
AAA	PUR	Purchasing	581	99,792		99,792
AAA	RPR/RNT	Real Estate Services/Rent	604	103,610	7,126	96,484
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services				0
IAJ	ISD	IS - Computer Operations (all funds)				0
IAM	ISD	IS - Telecommunication Svcs (all funds)	53	9,053		9,053
IAV	PUR	Surplus Property & Storage Operations				0
IAY	PUR	Mail/Courier Services				0
IBP	RMG	Risk Management (all funds)	19,645	3,371,723	3,135,771	235,952
IFM	FLT	Fleet Management (all funds)	9	1,545	4,414	(2,869)
IPD	ISD	IS - Business Solutions Department	687	117,950		117,950
Enterprise Funds						
EAA	SWM	PW - Solid Waste Mgmt - Op (all funds)	1,279	219,526	258,262	(38,736)
EAD	MCR	Arrowhead Rgnl Med Center (all funds)	1,160	199,034	226,946	(27,912)
General Fund Operating Units						
AAA	APT	Airports (all funds)	1,460	250,633	197,427	53,206
AAA	ASR	Assessor/Rec/Cnty Clerk (all funds)	592	101,585	3,454	98,131
AAA	AWM	Agriculture/Weights & Meas (all funds)	69	11,842		11,842
AAA	BDF	Board of Supervisors (all funds)	1,557	267,152		267,152
AAA	CBD	Clerk of the Board (all funds)	243	41,688	2,629	39,059

County Counsel AAA-CCL (1st Allocation)

		Legal Services				
		Base:	Allocation:			
Fund	Dept	Actual Hours	Base x 171.6256	Credits	Total	
AAA	CCM	County Museum (all funds)	118	20,166		20,166
AAA	CCP	Regional Parks (all funds)	311	53,324		53,324
AAA	CCS	PH - California Children's Services			1,794	(1,794)
AAA	CTN	CTC - Court Judicial Benefits				0
AAA	DAT	District Attorney (all funds)	178	30,592		30,592
AAA	DCS	Child Support Services (all funds)	21	3,604	3,666	(62)
AAA	DPA	Human Services Admin Claim (all funds)	26,017	4,465,124	4,941,960	(476,836)
AAA	EDF	Economic Development Agency (all funds)	52	8,839	9,846	(1,007)
AAA	EMC	PH - Indigent Ambulance				0
AAA	FLP	CTC - Drug Court Programs				0
AAA	GJY	CTC - Grand Jury	32	5,449		5,449
AAA	HCC	Health Administration (all funds)				0
AAA	IDC	CTC - Indigent Defense (all funds)				0
AAA	JPL	Capital Facilities Leases				0
AAA	LIT	Litigation				0
AAA	LNJ	Law and Justice Group (all funds)	1	172		172
AAA	LUS	Land Use Services Dept (all funds)	3,975	682,152	777,157	(95,005)
AAA	MLH	Behavioral Health (all funds)	1,350	231,643	266,558	(34,915)
AAA	OCH	HR - Ctr for Emp Hlth & Wellness				0
AAA	PBD	Public Defender	34	5,792		5,792
AAA	PGD	Public Guardian-Conservator (all funds)	2,169	372,256	464,830	(92,574)
AAA	PHL	Public Health (all funds)	650	111,625	101,090	10,535
AAA	PRB	Probation-Admin, Corr & Det (all funds)	201	34,497		34,497
AAA	ROV	Registrar of Voters	250	42,992		42,992
AAA	SCL	County Schools	383	65,690		65,690
AAA	SHR	Sheriff/Coroner/Pub Admin (all funds)	6,365	1,092,397	1,328,125	(235,728)
AAA	SVR	PW - Surveyor (all funds)	34	5,835	8,342	(2,507)
AAA	TRC	CTC - Trial Court Funding MOE				0
AAA	VAF	Veterans Affairs	7	1,201		1,201
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (all funds)	720	123,493	138,665	(15,172)
AAF	OOA	Aging and Adult Services			2,995	(2,995)
CJV	CIP	Capital Improvement Fund (all funds)	810	138,931	189,349	(50,418)
FPD	106	SBC Fire Protect District (all funds)	447	76,845	88,023	(11,178)
RFZ	097	Flood Control District (all funds)	2,015	345,766	358,010	(12,244)

County Counsel AAA-CCL (1st Allocation)

			Legal Services			
Fund	Dept		Base:	Allocation:	Credits	Total
			Actual Hours	Base x 171.6256		
RHH	498	IHSS Public Authority	8	1,330	946	384
RRC	903	Children & Families First Commission	100	17,163	20,952	(3,789)
RSC	HPS	Preschool Services	318	54,620	61,740	(7,120)
SAA	TRA	PW - Transportation (all funds)	1,439	246,986	261,123	(14,137)
SAC	JOB	Workforce Development (all funds)	204	34,969	39,188	(4,219)
SAP	CLB	County Library (all funds)	45	7,680	9,942	(2,262)
SAU	ECD	CDH - General Admin	212	36,333	44,422	(8,089)
SCJ	CAO	Courthouse Temp Construction				0
SCM	CAO	Criminal Justice Temp Const				0
SFH	CAO	Disaster Recovery Fund				0
SMI	ICM	I.C.E.M.A. (all funds)	385	66,059	75,655	(9,596)
All Other						
(various)	(various)	All Other (all funds)	1,604	275,373	308,704	(33,331)
(various)	(various)	Self-Gov'd Specl Districts (all funds)	84	14,331	17,122	(2,791)
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 (all funds)				0
PAB	RET	Board of Retirement - Admin (all funds)				0
SQE	SSV	San Sevaine/Cedar Glen RDA (all funds)			146	(146)
Totals			94,667	16,246,846	13,735,257	2,511,589

County Counsel AAA-CCL (2nd Allocation)

Fund	Dept		Legal Services		Total	Total Allocation
			Actual Hours	Base x 19.8135		
Central Support Service Units						
AAA	ANE	Real Estate - Project Mgmt Division			0	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector			0	92,388
AAA	CAO/FAB	County Administrative Office			0	304,859
AAA	CCL	County Counsel			0	1,409,287
AAA	FMC	Facilities Management - Custodial			0	17,121
AAA	FMG	Facilities Management - Grounds			0	2,140
AAA	FMM	Facilities Management - Maintenance			0	34,243
AAA	HRD/UNI	Human Resources			0	539,566
AAA	ISD	IS - Geographical Information System			0	0
AAA	PUR	Purchasing			0	99,792
AAA	RPR/RNT	Real Estate Services/Rent			0	96,484
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services			0	0
IAJ	ISD	IS - Computer Operations (all funds)			0	0
IAM	ISD	IS - Telecommunication Svcs (all funds)	53	1,045	1,045	10,098
IAV	PUR	Surplus Property & Storage Operations			0	0
IAY	PUR	Mail/Courier Services			0	0
IBP	RMG	Risk Management (all funds)	19,645	389,252	389,252	625,204
IFM	FLT	Fleet Management (all funds)	9	178	178	(2,691)
IPD	ISD	IS - Business Solutions Department	687	13,617	13,617	131,567
Enterprise Funds						
EAA	SWM	PW - Solid Waste Mgmt - Op (all funds)	1,279	25,343	25,343	(13,392)
EAD	MCR	Arrowhead Rgnl Med Center (all funds)	1,160	22,978	22,978	(4,934)
General Fund Operating Units						
AAA	APT	Airports (all funds)	1,460	28,935	28,935	82,141
AAA	ASR	Assessor/Rec/Cnty Clerk (all funds)	592	11,728	11,728	109,859
AAA	AWM	Agriculture/Weights & Meas (all funds)	69	1,367	1,367	13,209
AAA	BDF	Board of Supervisors (all funds)	1,557	30,842	30,842	297,994
AAA	CBD	Clerk of the Board (all funds)	243	4,813	4,813	43,872

County Counsel AAA-CCL (2nd Allocation)

		Legal Services				
		Base:	Allocation:			
Fund	Dept	Actual Hours	Base x 19.8135	Total	Total Allocation	
AAA	CCM	County Museum (all funds)	118	2,328	2,328	22,494
AAA	CCP	Regional Parks (all funds)	311	6,156	6,156	59,480
AAA	CCS	PH - California Children's Services			0	(1,794)
AAA	CTN	CTC - Court Judicial Benefits			0	0
AAA	DAT	District Attorney (all funds)	178	3,532	3,532	34,124
AAA	DCS	Child Support Services (all funds)	21	416	416	354
AAA	DPA	Human Services Admin Claim (all funds)	26,017	515,481	515,481	38,645
AAA	EDF	Economic Development Agency (all funds)	52	1,020	1,020	13
AAA	EMC	PH - Indigent Ambulance			0	0
AAA	FLP	CTC - Drug Court Programs			0	0
AAA	GJY	CTC - Grand Jury	32	629	629	6,078
AAA	HCC	Health Administration (all funds)			0	0
AAA	IDC	CTC - Indigent Defense (all funds)			0	0
AAA	JPL	Capital Facilities Leases			0	0
AAA	LIT	Litigation			0	0
AAA	LNJ	Law and Justice Group (all funds)	1	20	20	191
AAA	LUS	Land Use Services Dept (all funds)	3,975	78,752	78,752	(16,253)
AAA	MLH	Behavioral Health (all funds)	1,350	26,742	26,742	(8,173)
AAA	OCH	HR - Ctr for Emp Hlth & Wellness			0	0
AAA	PBD	Public Defender	34	669	669	6,461
AAA	PGD	Public Guardian-Conservator (all funds)	2,169	42,976	42,976	(49,598)
AAA	PHL	Public Health (all funds)	650	12,887	12,887	23,422
AAA	PRB	Probation-Admin, Corr & Det (all funds)	201	3,983	3,983	38,479
AAA	ROV	Registrar of Voters	250	4,963	4,963	47,956
AAA	SCL	County Schools	383	7,584	7,584	73,273
AAA	SHR	Sheriff/Coroner/Pub Admin (all funds)	6,365	126,113	126,113	(109,615)
AAA	SVR	PW - Surveyor (all funds)	34	674	674	(1,833)
AAA	TRC	CTC - Trial Court Funding MOE			0	0
AAA	VAF	Veterans Affairs	7	139	139	1,340
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (all funds)	720	14,257	14,257	(915)
AAF	OOA	Aging and Adult Services			0	(2,995)
CJV	CIP	Capital Improvement Fund (all funds)	810	16,039	16,039	(34,379)
FPD	106	SBC Fire Protect District (all funds)	447	8,872	8,872	(2,306)
RFZ	097	Flood Control District (all funds)	2,015	39,917	39,917	27,673

County Counsel AAA-CCL (2nd Allocation)

			Legal Services			
			Base:	Allocation:		
Fund	Dept		Actual Hours	Base x 19.8135	Total	Total Allocation
RHH	498	IHSS Public Authority	8	154	154	538
RRC	903	Children & Families First Commission	100	1,981	1,981	(1,808)
RSC	HPS	Preschool Services	318	6,306	6,306	(814)
SAA	TRA	PW - Transportation (all funds)	1,439	28,514	28,514	14,377
SAC	JOB	Workforce Development (all funds)	204	4,037	4,037	(182)
SAP	CLB	County Library (all funds)	45	887	887	(1,375)
SAU	ECD	CDH - General Admin	212	4,195	4,195	(3,894)
SCJ	CAO	Courthouse Temp Construction			0	0
SCM	CAO	Criminal Justice Temp Const			0	0
SFH	CAO	Disaster Recovery Fund			0	0
SMI	ICM	I.C.E.M.A. (all funds)	385	7,626	7,626	(1,970)
All Other						
(various)	(various)	All Other (all funds)	1,604	31,791	31,791	(1,540)
(various)	(various)	Self-Gov'd Specl Districts (all funds)	84	1,654	1,654	(1,137)
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 (all funds)			0	0
PAB	RET	Board of Retirement - Admin (all funds)			0	0
SQE	SSV	San Sevaine/Cedar Glen RDA (all funds)			0	(146)
Totals			77,293	1,531,389	1,531,389	4,042,978



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) Building Depreciation Expense:
Straight Line (S/L) depreciation of acquisition cost over the asset life;
- (3) Computer Software and Equipment Depreciation Expense:
Straight Line (S/L) depreciation of acquisition cost over the asset life;
- (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	5,228,691
Building Depreciation	5	21,025
Computer Software & Equipment Depreciation	6	12,340
Utilities	8	84,398
TOTAL ALLOCABLE		5,346,454
REVENUE		
Miscellaneous Revenue		486
		486
NET ALLOCABLE		5,345,968

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0224	Less: Unallocated Costs	Less: Program Reimbursement
Custodial Services	5,228,691	5,345,968	0	0
TOTALS	5,228,691	5,345,968	0	0

Facilities Management - Custodial

2nd Allocation

Fund	Dept	Description	Amount
AAA	ANE	Real Estate - Project Mgmt Division	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	34,197
AAA	CAO/FAB	County Administrative Office	10,370
AAA	CCL	County Counsel	17,121
AAA	FMC	Facilities Management - Custodial	23,430
AAA	FMG	Facilities Management - Grounds	6,337
AAA	FMM	Facilities Management - Maintenance	40,867
AAA	HRD/UNI	Human Resources	21,108
AAA	ISD	IS - Geographical Information System	2,452
AAA	PUR	Purchasing	5,370
AAA	RPR/RNT	Real Estate Services/Rent	0
TOTAL ALLOCABLE			161,253

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.0308	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
5,345,968	161,253	161,253	Job Costs
5,345,968	161,253	161,253	

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

Fund	Dept		Custodial Services		Credits	Total
			Base:	Allocation:		
			Job Costs	Base x 0.9575		
Central Support Service Units						
AAA	ANE	Real Estate - Project Mgmt Division	10,202	9,769	10,202	(433)
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	153,811	147,271	153,811	(6,540)
AAA	CAO/FAB	County Administrative Office	65,372	62,592	65,372	(2,780)
AAA	CCL	County Counsel	70,928	67,912	70,928	(3,016)
AAA	FMC	Facilities Management - Custodial	24,470	23,430		23,430
AAA	FMG	Facilities Management - Grounds	3,059	2,929		2,929
AAA	FMM	Facilities Management - Maintenance	48,940	46,859		46,859
AAA	HRD/UNI	Human Resources	78,596	75,254	78,596	(3,342)
AAA	ISD	IS - Geographical Information System				0
AAA	PUR	Purchasing	13,246	12,682	13,246	(564)
AAA	RPR/RNT	Real Estate Services/Rent	352,344	337,363	136,357	201,006
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	17,498	16,754	17,498	(744)
IAJ	ISD	IS - Computer Operations (all funds)	172,428	165,097	172,428	(7,331)
IAM	ISD	IS - Telecommunication Svcs (all funds)	27,316	26,155	27,316	(1,161)
IAV	PUR	Surplus Property & Storage Operations	776	743	776	(33)
IAY	PUR	Mail/Courier Services	4,439	4,250	4,439	(189)
IBP	RMG	Risk Management (all funds)	35,455	33,947	35,455	(1,508)
IFM	FLT	Fleet Management (all funds)	2,442	2,338	2,442	(104)
IPD	ISD	IS - Business Solutions Department				0
Enterprise Funds						
EAA	SWM	PW - Solid Waste Mgmt - Op (all funds)	69,940	66,966	69,940	(2,974)
EAD	MCR	Arrowhead Rgnl Med Center (all funds)				0
General Fund Operating Units						
AAA	APT	Airports (all funds)	1,695	1,623	1,695	(72)
AAA	ASR	Assessor/Rec/Cnty Clerk (all funds)	218,008	208,738	218,008	(9,270)
AAA	AWM	Agriculture/Weights & Meas (all funds)	45,371	43,442	45,371	(1,929)
AAA	BDF	Board of Supervisors (all funds)	33,078	31,672	33,078	(1,406)
AAA	CBD	Clerk of the Board (all funds)	15,122	14,479	15,122	(643)

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

Fund	Dept		Custodial Services		Credits	Total
			Base: Job Costs	Allocation: Base x 0.9575		
AAA	CCM	County Museum (all funds)	176,341	168,843	176,341	(7,498)
AAA	CCP	Regional Parks (all funds)	11,362	10,879	11,362	(483)
AAA	CCS	PH - California Children's Services				0
AAA	CTN	CTC - Court Judicial Benefits				0
AAA	DAT	District Attorney (all funds)	364,624	349,121	364,624	(15,503)
AAA	DCS	Child Support Services (all funds)				0
AAA	DPA	Human Services Admin Claim (all funds)	205,458	196,722	205,458	(8,736)
AAA	EDF	Economic Development Agency (all funds)	21,640	20,720	21,640	(920)
AAA	EMC	PH - Indigent Ambulance				0
AAA	FLP	CTC - Drug Court Programs				0
AAA	GJY	CTC - Grand Jury	9,159	8,770	9,159	(389)
AAA	HCC	Health Administration (all funds)				0
AAA	IDC	CTC - Indigent Defense (all funds)				0
AAA	JPL	Capital Facilities Leases				0
AAA	LIT	Litigation				0
AAA	LNJ	Law and Justice Group (all funds)				0
AAA	LUS	Land Use Services Dept (all funds)	92,207	88,286	92,207	(3,921)
AAA	MLH	Behavioral Health (all funds)	166,869	159,774	166,869	(7,095)
AAA	OCH	HR - Ctr for Emp Hlth & Wellness				0
AAA	PBD	Public Defender	152,773	146,277	153,626	(7,349)
AAA	PGD	Public Guardian-Conservator (all funds)	15,925	15,248	15,925	(677)
AAA	PHL	Public Health (all funds)	253,778	242,988	253,778	(10,790)
AAA	PRB	Probation-Admin, Corr & Det (all funds)	843,575	807,707	843,575	(35,868)
AAA	ROV	Registrar of Voters	56,111	53,725	56,111	(2,386)
AAA	SCL	County Schools				0
AAA	SHR	Sheriff/Coroner/Pub Admin (all funds)	1,008,710	965,821	1,008,710	(42,889)
AAA	SVR	PW - Surveyor (all funds)	15,739	15,070	15,739	(669)
AAA	TRC	CTC - Trial Court Funding MOE				0
AAA	VAF	Veterans Affairs	18,500	17,714	18,500	(786)
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (all funds)	40,534	38,811	40,534	(1,723)
AAF	OOA	Aging and Adult Services				0
CJV	CIP	Capital Improvement Fund (all funds)	779	746	779	(33)
FPD	106	SBC Fire Protect District (all funds)	113,239	108,424	113,239	(4,815)
RFZ	097	Flood Control District (all funds)	60,620	58,043	60,620	(2,577)

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

			Custodial Services			
			Base:	Allocation:		
Fund	Dept		Job Costs	Base x 0.9575	Credits	Total
RHH	498	IHSS Public Authority				0
RRC	903	Children & Families First Commission				0
RSC	HPS	Preschool Services	170	162	170	(8)
SAA	TRA	PW - Transportation (all funds)	104,191	99,761	104,191	(4,430)
SAC	JOB	Workforce Development (all funds)				0
SAP	CLB	County Library (all funds)	11,635	11,140	11,635	(495)
SAU	ECD	CDH - General Admin	107	102	107	(5)
SCJ	CAO	Courthouse Temp Construction				0
SCM	CAO	Criminal Justice Temp Const				0
SFH	CAO	Disaster Recovery Fund				0
SMI	ICM	I.C.E.M.A. (all funds)				0
All Other						
(various)	(various)	All Other (all funds)	374,786	358,851	169,405	189,446
(various)	(various)	Self-Gov'd Specl Districts (all funds)				0
MPA	500	Mojave Desert AQMD (all funds)				0
NFY	870	S A N B A G (all funds)				0
NGJ	875	Inland Library System (all funds)				0
NHY	890	L A F C O				0
NIA	900	County Law Library (all funds)				0
PAB	RET	Board of Retirement - Admin (all funds)				0
SQE	SSV	San Sevaine/Cedar Glen RDA (all funds)				0
Totals			5,583,368	5,345,968	5,086,384	259,584

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

Fund	Dept		Custodial Services		Total	Total Allocation
			Job Costs	Base: Allocation: Base x 0.0339		
Central Support Service Units						
AAA	ANE	Real Estate - Project Mgmt Division			0	(433)
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector			0	(6,540)
AAA	CAO/FAB	County Administrative Office			0	(2,780)
AAA	CCL	County Counsel			0	(3,016)
AAA	FMC	Facilities Management - Custodial			0	23,430
AAA	FMG	Facilities Management - Grounds			0	2,929
AAA	FMM	Facilities Management - Maintenance			0	46,859
AAA	HRD/UNI	Human Resources			0	(3,342)
AAA	ISD	IS - Geographical Information System			0	0
AAA	PUR	Purchasing			0	(564)
AAA	RPR/RNT	Real Estate Services/Rent			0	201,006
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	17,498	592	592	(152)
IAJ	ISD	IS - Computer Operations (all funds)	172,428	5,838	5,838	(1,493)
IAM	ISD	IS - Telecommunication Svcs (all funds)	27,316	925	925	(237)
IAV	PUR	Surplus Property & Storage Operations	776	26	26	(7)
IAY	PUR	Mail/Courier Services	4,439	150	150	(38)
IBP	RMG	Risk Management (all funds)	35,455	1,200	1,200	(307)
IFM	FLT	Fleet Management (all funds)	2,442	83	83	(21)
IPD	ISD	IS - Business Solutions Department			0	0
Enterprise Funds						
EAA	SWM	PW - Solid Waste Mgmt - Op (all funds)	69,940	2,368	2,368	(606)
EAD	MCR	Arrowhead Rgnl Med Center (all funds)			0	0
General Fund Operating Units						
AAA	APT	Airports (all funds)	1,695	57	57	(15)
AAA	ASR	Assessor/Rec/Cnty Clerk (all funds)	218,008	7,382	7,382	(1,888)
AAA	AWM	Agriculture/Weights & Meas (all funds)	45,371	1,536	1,536	(393)
AAA	BDF	Board of Supervisors (all funds)	33,078	1,120	1,120	(286)
AAA	CBD	Clerk of the Board (all funds)	15,122	512	512	(131)

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

		Custodial Services				
Fund	Dept		Base: Allocation:		Total	Total Allocation
			Job Costs	Base x 0.0339		
AAA	CCM	County Museum (all funds)	176,341	5,971	5,971	(1,527)
AAA	CCP	Regional Parks (all funds)	11,362	385	385	(98)
AAA	CCS	PH - California Children's Services			0	0
AAA	CTN	CTC - Court Judicial Benefits			0	0
AAA	DAT	District Attorney (all funds)	364,624	12,346	12,346	(3,157)
AAA	DCS	Child Support Services (all funds)			0	0
AAA	DPA	Human Services Admin Claim (all funds)	205,458	6,957	6,957	(1,780)
AAA	EDF	Economic Development Agency (all funds)	21,640	733	733	(187)
AAA	EMC	PH - Indigent Ambulance			0	0
AAA	FLP	CTC - Drug Court Programs			0	0
AAA	GJY	CTC - Grand Jury	9,159	310	310	(79)
AAA	HCC	Health Administration (all funds)			0	0
AAA	IDC	CTC - Indigent Defense (all funds)			0	0
AAA	JPL	Capital Facilities Leases			0	0
AAA	LIT	Litigation			0	0
AAA	LNJ	Law and Justice Group (all funds)			0	0
AAA	LUS	Land Use Services Dept (all funds)	92,207	3,122	3,122	(799)
AAA	MLH	Behavioral Health (all funds)	166,869	5,650	5,650	(1,444)
AAA	OCH	HR - Ctr for Emp Hlth & Wellness			0	0
AAA	PBD	Public Defender	152,773	5,173	5,173	(2,176)
AAA	PGD	Public Guardian-Conservator (all funds)	15,925	539	539	(138)
AAA	PHL	Public Health (all funds)	253,778	8,593	8,593	(2,197)
AAA	PRB	Probation-Admin, Corr & Det (all funds)	843,575	28,563	28,563	(7,305)
AAA	ROV	Registrar of Voters	56,111	1,900	1,900	(486)
AAA	SCL	County Schools			0	0
AAA	SHR	Sheriff/Coroner/Pub Admin (all funds)	1,008,710	34,154	34,154	(8,735)
AAA	SVR	PW - Surveyor (all funds)	15,739	533	533	(136)
AAA	TRC	CTC - Trial Court Funding MOE			0	0
AAA	VAF	Veterans Affairs	18,500	626	626	(160)
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (all funds)	40,534	1,372	1,372	(351)
AAF	OOA	Aging and Adult Services			0	0
CJV	CIP	Capital Improvement Fund (all funds)	779	26	26	(7)
FPD	106	SBC Fire Protect District (all funds)	113,239	3,834	3,834	(981)
RFZ	097	Flood Control District (all funds)	60,620	2,053	2,053	(525)

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

			Custodial Services			
			Base:	Allocation:		
Fund	Dept		Job Costs	Base x 0.0339	Total	Total Allocation
RHH	498	IHSS Public Authority			0	0
RRC	903	Children & Families First Commission			0	0
RSC	HPS	Preschool Services	170	6	6	(2)
SAA	TRA	PW - Transportation (all funds)	104,191	3,528	3,528	(902)
SAC	JOB	Workforce Development (all funds)			0	0
SAP	CLB	County Library (all funds)	11,635	394	394	(101)
SAU	ECD	CDH - General Admin	107	4	4	(1)
SCJ	CAO	Courthouse Temp Construction			0	0
SCM	CAO	Criminal Justice Temp Const			0	0
SFH	CAO	Disaster Recovery Fund			0	0
SMI	ICM	I.C.E.M.A. (all funds)			0	0
All Other						
(various)	(various)	All Other (all funds)	374,786	12,690	12,690	202,136
(various)	(various)	Self-Gov'd Specl Districts (all funds)			0	0
MPA	500	Mojave Desert AQMD (all funds)			0	0
NFY	870	S A N B A G (all funds)			0	0
NGJ	875	Inland Library System (all funds)			0	0
NHY	890	L A F C O			0	0
NIA	900	County Law Library (all funds)			0	0
PAB	RET	Board of Retirement - Admin (all funds)			0	0
SQE	SSV	San Sevaine/Cedar Glen RDA (all funds)			0	0
Totals			4,762,400	161,253	161,253	420,837



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) Building Depreciation Expense:
Straight Line (S/L) depreciation of acquisition cost over the asset life;
- (3) Computer Software and Equipment Depreciation Expense:
Straight Line (S/L) depreciation of acquisition cost over the asset life;
- (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	1,525,474
Building Depreciation	5	2,628
Computer Software & Equipment Depreciation	6	1,543
Utilities	8	10,550
TOTAL ALLOCABLE		1,540,195
REVENUE		
Miscellaneous Revenue		0
		0
NET ALLOCABLE		1,540,194

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0096	Less: Unallocated Costs	Less: Program Reimbursement
Grounds Services	1,525,474	1,540,194	0	0
TOTALS	1,525,474	1,540,194	0	0

Facilities Management - Grounds

2nd Allocation

Fund	Dept	Description	Amount
AAA	ANE	Real Estate - Project Mgmt Division	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	6,087
AAA	CAO/FAB	County Administrative Office	1,263
AAA	CCL	County Counsel	2,140
AAA	FMC	Facilities Management - Custodial	2,929
AAA	FMG	Facilities Management - Grounds	792
AAA	FMM	Facilities Management - Maintenance	5,108
AAA	HRD/UNI	Human Resources	2,579
AAA	ISD	IS - Geographical Information System	299
AAA	PUR	Purchasing	7,279
AAA	RPR/RNT	Real Estate Services/Rent	0
TOTAL ALLOCABLE			28,475

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.0187	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
1,540,194	28,475	28,475	Job Costs
1,540,194	28,475	28,475	

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

		Grounds Services				
		Base:	Allocation:			
Fund	Dept	Job Costs	Base x 0.9130	Credits	Total	
Central Support Service Units						
AAA	ANE	Real Estate - Project Mgmt Division	1,929	1,761	1,929	(168)
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	29,519	26,951	29,519	(2,568)
AAA	CAO/FAB	County Administrative Office	11,973	10,931	11,973	(1,042)
AAA	CCL	County Counsel	12,767	11,656	12,767	(1,111)
AAA	FMC	Facilities Management - Custodial	6,940	6,337		6,337
AAA	FMG	Facilities Management - Grounds	868	792		792
AAA	FMM	Facilities Management - Maintenance	13,881	12,673		12,673
AAA	HRD/UNI	Human Resources	14,300	13,056	14,300	(1,244)
AAA	ISD	IS - Geographical Information System	1,045	954	1,045	(91)
AAA	PUR	Purchasing	2,518	2,299	2,518	(219)
AAA	RPR/RNT	Real Estate Services/Rent	111,611	101,900	111,612	(9,712)
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	3,395	3,100	3,395	(295)
IAJ	ISD	IS - Computer Operations (all funds)	33,311	30,413	33,311	(2,898)
IAM	ISD	IS - Telecommunication Svcs (all funds)	21,878	19,974	21,878	(1,904)
IAV	PUR	Surplus Property & Storage Operations	9,861	9,003	9,861	(858)
IAY	PUR	Mail/Courier Services	2,261	2,064	2,261	(197)
IBP	RMG	Risk Management (all funds)	6,832	6,238	6,832	(594)
IFM	FLT	Fleet Management (all funds)	24,247	22,137	24,247	(2,110)
IPD	ISD	IS - Business Solutions Department				0
Enterprise Funds						
EAA	SWM	PW - Solid Waste Mgmt - Op (all funds)	11,158	10,187	11,158	(971)
EAD	MCR	Arrowhead Rgnl Med Center (all funds)	394,792	360,440	394,792	(34,352)
General Fund Operating Units						
AAA	APT	Airports (all funds)	330	301	330	(29)
AAA	ASR	Assessor/Rec/Cnty Clerk (all funds)	38,756	35,384	38,756	(3,372)
AAA	AWM	Agriculture/Weights & Meas (all funds)	8,110	7,404	8,110	(706)
AAA	BDF	Board of Supervisors (all funds)	6,355	5,802	6,355	(553)
AAA	CBD	Clerk of the Board (all funds)	2,525	2,305	2,525	(220)

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

		Grounds Services				
		Base:		Allocation:		
Fund	Dept	Job Costs	Base x 0.9130	Credits	Total	
AAA	CCM	County Museum (all funds)	46,159	42,143	46,159	(4,016)
AAA	CCP	Regional Parks (all funds)	2,202	2,010	2,202	(192)
AAA	CCS	PH - California Children's Services				0
AAA	CTN	CTC - Court Judicial Benefits				0
AAA	DAT	District Attorney (all funds)	66,739	60,932	66,739	(5,807)
AAA	DCS	Child Support Services (all funds)				0
AAA	DPA	Human Services Admin Claim (all funds)	7,451	6,803	7,451	(648)
AAA	EDF	Economic Development Agency (all funds)	3,989	3,642	3,989	(347)
AAA	EMC	PH - Indigent Ambulance				0
AAA	FLP	CTC - Drug Court Programs				0
AAA	GJY	CTC - Grand Jury	1,760	1,607	1,760	(153)
AAA	HCC	Health Administration (all funds)				0
AAA	IDC	CTC - Indigent Defense (all funds)				0
AAA	JPL	Capital Facilities Leases				0
AAA	LIT	Litigation				0
AAA	LNJ	Law and Justice Group (all funds)				0
AAA	LUS	Land Use Services Dept (all funds)	16,596	15,152	16,596	(1,444)
AAA	MLH	Behavioral Health (all funds)	26,073	23,804	26,073	(2,269)
AAA	OCH	HR - Ctr for Emp Hlth & Wellness				0
AAA	PBD	Public Defender	27,756	25,341	27,756	(2,415)
AAA	PGD	Public Guardian-Conservator (all funds)	7,409	6,764	7,409	(645)
AAA	PHL	Public Health (all funds)	42,971	39,232	42,971	(3,739)
AAA	PRB	Probation-Admin, Corr & Det (all funds)	221,207	201,959	221,207	(19,248)
AAA	ROV	Registrar of Voters	15,247	13,920	15,247	(1,327)
AAA	SCL	County Schools				0
AAA	SHR	Sheriff/Coroner/Pub Admin (all funds)	316,753	289,192	316,753	(27,561)
AAA	SVR	PW - Surveyor (all funds)	3,024	2,761	3,024	(263)
AAA	TRC	CTC - Trial Court Funding MOE				0
AAA	VAF	Veterans Affairs	3,541	3,233	3,541	(308)
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (all funds)	3,842	3,508	3,842	(334)
AAF	OOA	Aging and Adult Services				0
CJV	CIP	Capital Improvement Fund (all funds)	9,965	9,098	9,965	(867)
FPD	106	SBC Fire Protect District (all funds)	10,372	9,470	10,372	(902)
RFZ	097	Flood Control District (all funds)	26,355	24,062	26,355	(2,293)

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

		Grounds Services			
		Base: Allocation:			
Fund	Dept	Job Costs	Base x 0.9130	Credits	Total
RHH	498	IHSS Public Authority			0
RRC	903	Children & Families First Commission			0
RSC	HPS	2,466	2,251	2,466	(215)
SAA	TRA	20,195	18,438	20,195	(1,757)
SAC	JOB	Workforce Development (all funds)			0
SAP	CLB	7,893	7,206	7,893	(687)
SAU	ECD	CDH - General Admin			0
SCJ	CAO	Courthouse Temp Construction			0
SCM	CAO	Criminal Justice Temp Const			0
SFH	CAO	Disaster Recovery Fund			0
SMI	ICM	I.C.E.M.A. (all funds)			0
All Other					
(various)	(various)	25,855	23,605	80,427	(56,822)
(various)	(various)	Self-Gov'd Specl Districts (all funds)			0
MPA	500	Mojave Desert AQMD (all funds)			0
NFY	870	S A N B A G (all funds)			0
NGJ	875	Inland Library System (all funds)			0
NHY	890	L A F C O			0
NIA	900	County Law Library (all funds)			0
PAB	RET	Board of Retirement - Admin (all funds)			0
SQE	SSV	San Sevaine/Cedar Glen RDA (all funds)			0
Totals		1,686,982	1,540,194	1,719,866	(179,672)

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

			Grounds Services			
			Base:	Allocation:		
Fund	Dept		Job Costs	Base x 0.0192	Total	Total Allocation
Central Support Service Units						
AAA	ANE	Real Estate - Project Mgmt Division			0	(168)
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector			0	(2,568)
AAA	CAO/FAB	County Administrative Office			0	(1,042)
AAA	CCL	County Counsel			0	(1,111)
AAA	FMC	Facilities Management - Custodial			0	6,337
AAA	FMG	Facilities Management - Grounds			0	792
AAA	FMM	Facilities Management - Maintenance			0	12,673
AAA	HRD/UNI	Human Resources			0	(1,244)
AAA	ISD	IS - Geographical Information System			0	(91)
AAA	PUR	Purchasing			0	(219)
AAA	RPR/RNT	Real Estate Services/Rent			0	(9,712)
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	3,395	65	65	(230)
IAJ	ISD	IS - Computer Operations (all funds)	33,311	641	641	(2,257)
IAM	ISD	IS - Telecommunication Svcs (all funds)	21,878	421	421	(1,483)
IAV	PUR	Surplus Property & Storage Operations	9,861	190	190	(668)
IAY	PUR	Mail/Courier Services	2,261	44	44	(153)
IBP	RMG	Risk Management (all funds)	6,832	131	131	(463)
IFM	FLT	Fleet Management (all funds)	24,247	467	467	(1,643)
IPD	ISD	IS - Business Solutions Department			0	0
Enterprise Funds						
EAA	SWM	PW - Solid Waste Mgmt - Op (all funds)	11,158	215	215	(756)
EAD	MCR	Arrowhead Rgnl Med Center (all funds)	394,792	7,598	7,598	(26,754)
General Fund Operating Units						
AAA	APT	Airports (all funds)	330	6	6	(22)
AAA	ASR	Assessor/Rec/Cnty Clerk (all funds)	38,756	746	746	(2,626)
AAA	AWM	Agriculture/Weights & Meas (all funds)	8,110	156	156	(550)
AAA	BDF	Board of Supervisors (all funds)	6,355	122	122	(431)
AAA	CBD	Clerk of the Board (all funds)	2,525	49	49	(171)

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

		Grounds Services			
		Base:	Allocation:		
Fund	Dept	Job Costs	Base x 0.0192	Total	Total Allocation
AAA	CCM	County Museum (all funds)	46,159	888	888 (3,128)
AAA	CCP	Regional Parks (all funds)	2,202	42	42 (149)
AAA	CCS	PH - California Children's Services		0	0
AAA	CTN	CTC - Court Judicial Benefits		0	0
AAA	DAT	District Attorney (all funds)	66,739	1,284	1,284 (4,523)
AAA	DCS	Child Support Services (all funds)		0	0
AAA	DPA	Human Services Admin Claim (all funds)	7,451	143	143 (505)
AAA	EDF	Economic Development Agency (all funds)	3,989	77	77 (270)
AAA	EMC	PH - Indigent Ambulance		0	0
AAA	FLP	CTC - Drug Court Programs		0	0
AAA	GJY	CTC - Grand Jury	1,760	34	34 (119)
AAA	HCC	Health Administration (all funds)		0	0
AAA	IDC	CTC - Indigent Defense (all funds)		0	0
AAA	JPL	Capital Facilities Leases		0	0
AAA	LIT	Litigation		0	0
AAA	LNJ	Law and Justice Group (all funds)		0	0
AAA	LUS	Land Use Services Dept (all funds)	16,596	319	319 (1,125)
AAA	MLH	Behavioral Health (all funds)	26,073	502	502 (1,767)
AAA	OCH	HR - Ctr for Emp Hlth & Wellness		0	0
AAA	PBD	Public Defender	27,756	534	534 (1,881)
AAA	PGD	Public Guardian-Conservator (all funds)	7,409	143	143 (502)
AAA	PHL	Public Health (all funds)	42,971	827	827 (2,912)
AAA	PRB	Probation-Admin, Corr & Det (all funds)	221,207	4,257	4,257 (14,991)
AAA	ROV	Registrar of Voters	15,247	293	293 (1,033)
AAA	SCL	County Schools		0	0
AAA	SHR	Sheriff/Coroner/Pub Admin (all funds)	316,753	6,096	6,096 (21,466)
AAA	SVR	PW - Surveyor (all funds)	3,024	58	58 (205)
AAA	TRC	CTC - Trial Court Funding MOE		0	0
AAA	VAF	Veterans Affairs	3,541	68	68 (240)
Other Operating Units					
(various)	(various)	Brd-Gov'd Special Districts (all funds)	3,842	74	74 (260)
AAF	OOA	Aging and Adult Services		0	0
CJV	CIP	Capital Improvement Fund (all funds)	9,965	192	192 (675)
FPD	106	SBC Fire Protect District (all funds)	10,372	200	200 (703)
RFZ	097	Flood Control District (all funds)	26,355	507	507 (1,786)

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

		Grounds Services				
		Base: Allocation:				
Fund	Dept	Job Costs	Base x 0.0192	Total	Total Allocation	
RHH	498	IHSS Public Authority		0	0	
RRC	903	Children & Families First Commission		0	0	
RSC	HPS	Preschool Services	2,466	47	47	(168)
SAA	TRA	PW - Transportation (all funds)	20,195	389	389	(1,369)
SAC	JOB	Workforce Development (all funds)		0	0	
SAP	CLB	County Library (all funds)	7,893	152	152	(535)
SAU	ECD	CDH - General Admin		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	I.C.E.M.A. (all funds)		0	0	
All Other						
(various)	(various)	All Other (all funds)	25,855	498	498	(56,324)
(various)	(various)	Self-Gov'd Specl Districts (all funds)		0	0	0
MPA	500	Mojave Desert AQMD (all funds)		0	0	0
NFY	870	S A N B A G (all funds)		0	0	0
NGJ	875	Inland Library System (all funds)		0	0	0
NHY	890	L A F C O		0	0	0
NIA	900	County Law Library (all funds)		0	0	0
PAB	RET	Board of Retirement - Admin (all funds)		0	0	0
SQE	SSV	San Sevaine/Cedar Glen RDA (all funds)		0	0	0
		Totals	1,479,631	28,475	28,475	(151,197)



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's 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) Building Depreciation Expense:
Straight Line (S/L) depreciation of acquisition cost over the asset life;
- (3) Computer Software and Equipment Depreciation Expense:
Straight Line (S/L) depreciation of acquisition cost over the asset life;
- (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	11,879,641
Building Depreciation	5	42,050
Computer Software & Equipment Depreciation	6	24,681
Utilities	8	168,796
TOTAL ALLOCABLE		12,115,167
REVENUE		
Miscellaneous Revenue		1,903
		1,903
NET ALLOCABLE		12,113,264

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0197	Less: Unallocated Costs	Less: Program Reimbursement
Maintenance Services	11,879,641	12,113,264	0	0
TOTALS	11,879,641	12,113,264	0	0

Facilities Management - Maintenance

2nd Allocation

Fund	Dept	Description	Amount
AAA	ANE	Real Estate - Project Mgmt Division	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	60,622
AAA	CAO/FAB	County Administrative Office	19,043
AAA	CCL	County Counsel	34,243
AAA	FMC	Facilities Management - Custodial	46,859
AAA	FMG	Facilities Management - Grounds	12,673
AAA	FMM	Facilities Management - Maintenance	81,734
AAA	HRD/UNI	Human Resources	40,613
AAA	ISD	IS - Geographical Information System	4,503
AAA	PUR	Purchasing	40,402
AAA	RPR/RNT	Real Estate Services/Rent	0
TOTAL ALLOCABLE			340,693

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.0287	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
12,113,264	340,693	340,693	Job Costs
12,113,264	340,693	340,693	

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

Fund	Dept		Maintenance Services		Credits	Total
			Base: Job Costs	Allocation: Base x 1.0004		
Central Support Service Units						
AAA	ANE	Real Estate - Project Mgmt Division	16,430	16,436	16,430	6
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	163,214	163,277	214,101	(50,824)
AAA	CAO/FAB	County Administrative Office	139,360	139,414	89,427	49,987
AAA	CCL	County Counsel	94,970	95,007	94,970	37
AAA	FMC	Facilities Management - Custodial	40,851	40,867		40,867
AAA	FMG	Facilities Management - Grounds	5,106	5,108		5,108
AAA	FMM	Facilities Management - Maintenance	81,703	81,734		81,734
AAA	HRD/UNI	Human Resources	62,706	62,730	62,706	24
AAA	ISD	IS - Geographical Information System	1,918	1,919	1,918	1
AAA	PUR	Purchasing	19,421	19,429	19,421	8
AAA	RPR/RNT	Real Estate Services/Rent	515,068	515,267	514,114	1,153
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	23,148	23,157	23,148	9
IAJ	ISD	IS - Computer Operations (all funds)	261,826	261,927	261,826	101
IAM	ISD	IS - Telecommunication Svcs (all funds)	120,660	120,706	120,660	46
IAV	PUR	Surplus Property & Storage Operations	31,837	31,849	31,837	12
IAY	PUR	Mail/Courier Services	10,291	10,295	10,291	4
IBP	RMG	Risk Management (all funds)	49,648	49,667	49,648	19
IFM	FLT	Fleet Management (all funds)	84,196	84,229	84,294	(65)
IPD	ISD	IS - Business Solutions Department				0
Enterprise Funds						
EAA	SWM	PW - Solid Waste Mgmt - Op (all funds)	97,825	97,863	97,825	38
EAD	MCR	Arrowhead Rgnl Med Center (all funds)			(8)	8
General Fund Operating Units						
AAA	APT	Airports (all funds)	2,242	2,243	2,242	1
AAA	ASR	Assessor/Rec/Cnty Clerk (all funds)	288,392	288,503	288,392	111
AAA	AWM	Agriculture/Weights & Meas (all funds)	51,473	51,493	51,473	20
AAA	BDF	Board of Supervisors (all funds)	47,194	47,212	47,194	18
AAA	CBD	Clerk of the Board (all funds)	18,172	18,179	18,172	7

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

		Maintenance Services				
Fund	Dept		Base:	Allocation:	Credits	Total
			Job Costs	Base x 1.0004		
AAA	CCM	County Museum (all funds)	255,975	256,074	255,975	99
AAA	CCP	Regional Parks (all funds)	17,082	17,088	17,082	6
AAA	CCS	PH - California Children's Services	1,396	1,396	1,396	0
AAA	CTN	CTC - Court Judicial Benefits				0
AAA	DAT	District Attorney (all funds)	493,298	493,489	493,298	191
AAA	DCS	Child Support Services (all funds)	714	714	714	0
AAA	DPA	Human Services Admin Claim (all funds)	60,715	60,738	60,715	23
AAA	EDF	Economic Development Agency (all funds)	29,110	29,121	29,110	11
AAA	EMC	PH - Indigent Ambulance				0
AAA	FLP	CTC - Drug Court Programs				0
AAA	GJY	CTC - Grand Jury	12,092	12,097	12,092	5
AAA	HCC	Health Administration (all funds)				0
AAA	IDC	CTC - Indigent Defense (all funds)				0
AAA	JPL	Capital Facilities Leases				0
AAA	LIT	Litigation				0
AAA	LNJ	Law and Justice Group (all funds)				0
AAA	LUS	Land Use Services Dept (all funds)	124,601	124,649	124,601	48
AAA	MLH	Behavioral Health (all funds)	192,133	192,208	192,133	75
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	888	889	888	1
AAA	PBD	Public Defender	224,316	224,403	223,463	940
AAA	PGD	Public Guardian-Conservator (all funds)	39,036	39,051	39,036	15
AAA	PHL	Public Health (all funds)	313,385	313,506	313,385	121
AAA	PRB	Probation-Admin, Corr & Det (all funds)	1,708,751	1,709,411	1,708,751	660
AAA	ROV	Registrar of Voters	83,739	83,771	83,739	32
AAA	SCL	County Schools				0
AAA	SHR	Sheriff/Coroner/Pub Admin (all funds)	4,692,299	4,694,112	4,692,299	1,813
AAA	SVR	PW - Surveyor (all funds)	20,779	20,787	20,779	8
AAA	TRC	CTC - Trial Court Funding MOE				0
AAA	VAF	Veterans Affairs	22,934	22,943	22,934	9
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (all funds)	15,132	15,138	15,132	6
AAF	OOA	Aging and Adult Services				0
CJV	CIP	Capital Improvement Fund (all funds)	34,269	34,282	34,269	13
FPD	106	SBC Fire Protect District (all funds)	97,126	97,164	97,126	38
RFZ	097	Flood Control District (all funds)	79,963	79,993	79,711	282

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

Maintenance Services

Base: Allocation:
Job Costs Base x
 1.0004

Fund	Dept		Job Costs	Base x 1.0004	Credits	Total
RHH	498	IHSS Public Authority	535	535	535	0
RRC	903	Children & Families First Commission				0
RSC	HPS	Preschool Services	76,178	76,207	76,178	29
SAA	TRA	PW - Transportation (all funds)	160,848	160,910	160,778	132
SAC	JOB	Workforce Development (all funds)	672	672	672	0
SAP	CLB	County Library (all funds)	311,229	311,350	311,229	121
SAU	ECD	CDH - General Admin				0
SCJ	CAO	Courthouse Temp Construction				0
SCM	CAO	Criminal Justice Temp Const				0
SFH	CAO	Disaster Recovery Fund				0
SMI	ICM	I.C.E.M.A. (all funds)				0
All Other						
(various)	(various)	All Other (all funds)	811,741	812,055	647,362	164,693
(various)	(various)	Self-Gov'd Specl Districts (all funds)				0
MPA	500	Mojave Desert AQMD (all funds)				0
NFY	870	S A N B A G (all funds)				0
NGJ	875	Inland Library System (all funds)				0
NHY	890	L A F C O				0
NIA	900	County Law Library (all funds)				0
PAB	RET	Board of Retirement - Admin (all funds)				0
SQE	SSV	San Sevaine/Cedar Glen RDA (all funds)				0
Totals			12,108,587	12,113,264	11,815,463	297,801

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

			Maintenance Services			
			Base:	Allocation:		
Fund	Dept		Job Costs	Base x 0.0311	Total	Total Allocation
Central Support Service Units						
AAA	ANE	Real Estate - Project Mgmt Division			0	6
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector			0	(50,824)
AAA	CAO/FAB	County Administrative Office			0	49,987
AAA	CCL	County Counsel			0	37
AAA	FMC	Facilities Management - Custodial			0	40,867
AAA	FMG	Facilities Management - Grounds			0	5,108
AAA	FMM	Facilities Management - Maintenance			0	81,734
AAA	HRD/UNI	Human Resources			0	24
AAA	ISD	IS - Geographical Information System			0	1
AAA	PUR	Purchasing			0	8
AAA	RPR/RNT	Real Estate Services/Rent			0	1,153
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	23,148	719	719	728
IAJ	ISD	IS - Computer Operations (all funds)	261,826	8,133	8,133	8,235
IAM	ISD	IS - Telecommunication Svcs (all funds)	120,660	3,748	3,748	3,794
IAV	PUR	Surplus Property & Storage Operations	31,837	989	989	1,001
IAY	PUR	Mail/Courier Services	10,291	320	320	324
IBP	RMG	Risk Management (all funds)	49,648	1,542	1,542	1,561
IFM	FLT	Fleet Management (all funds)	84,196	2,615	2,615	2,550
IPD	ISD	IS - Business Solutions Department			0	0
Enterprise Funds						
EAA	SWM	PW - Solid Waste Mgmt - Op (all funds)	97,825	3,039	3,039	3,077
EAD	MCR	Arrowhead Rgnl Med Center (all funds)			0	8
General Fund Operating Units						
AAA	APT	Airports (all funds)	2,242	70	70	71
AAA	ASR	Assessor/Rec/Cnty Clerk (all funds)	288,392	8,958	8,958	9,070
AAA	AWM	Agriculture/Weights & Meas (all funds)	51,473	1,599	1,599	1,619
AAA	BDF	Board of Supervisors (all funds)	47,194	1,466	1,466	1,484
AAA	CBD	Clerk of the Board (all funds)	18,172	564	564	571

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

		Maintenance Services				
		Base:	Allocation:			
Fund	Dept	Job Costs	Base x 0.0311	Total	Total Allocation	
AAA	CCM	County Museum (all funds)	255,975	7,951	7,951	8,050
AAA	CCP	Regional Parks (all funds)	17,082	531	531	537
AAA	CCS	PH - California Children's Services	1,396	43	43	43
AAA	CTN	CTC - Court Judicial Benefits			0	0
AAA	DAT	District Attorney (all funds)	493,298	15,323	15,323	15,514
AAA	DCS	Child Support Services (all funds)	714	22	22	22
AAA	DPA	Human Services Admin Claim (all funds)	60,715	1,886	1,886	1,909
AAA	EDF	Economic Development Agency (all funds)	29,110	904	904	915
AAA	EMC	PH - Indigent Ambulance			0	0
AAA	FLP	CTC - Drug Court Programs			0	0
AAA	GJY	CTC - Grand Jury	12,092	376	376	380
AAA	HCC	Health Administration (all funds)			0	0
AAA	IDC	CTC - Indigent Defense (all funds)			0	0
AAA	JPL	Capital Facilities Leases			0	0
AAA	LIT	Litigation			0	0
AAA	LNJ	Law and Justice Group (all funds)			0	0
AAA	LUS	Land Use Services Dept (all funds)	124,601	3,870	3,870	3,918
AAA	MLH	Behavioral Health (all funds)	192,133	5,968	5,968	6,043
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	888	28	28	28
AAA	PBD	Public Defender	224,316	6,968	6,968	7,908
AAA	PGD	Public Guardian-Conservator (all funds)	39,036	1,213	1,213	1,227
AAA	PHL	Public Health (all funds)	313,385	9,735	9,735	9,856
AAA	PRB	Probation-Admin, Corr & Det (all funds)	1,708,751	53,079	53,079	53,739
AAA	ROV	Registrar of Voters	83,739	2,601	2,601	2,633
AAA	SCL	County Schools			0	0
AAA	SHR	Sheriff/Coroner/Pub Admin (all funds)	4,692,299	145,757	145,757	147,569
AAA	SVR	PW - Surveyor (all funds)	20,779	645	645	653
AAA	TRC	CTC - Trial Court Funding MOE			0	0
AAA	VAF	Veterans Affairs	22,934	712	712	721
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (all funds)	15,132	470	470	476
AAF	OOA	Aging and Adult Services			0	0
CJV	CIP	Capital Improvement Fund (all funds)	34,269	1,064	1,064	1,078
FPD	106	SBC Fire Protect District (all funds)	97,126	3,017	3,017	3,055
RFZ	097	Flood Control District (all funds)	79,963	2,484	2,484	2,766

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

		Maintenance Services				
		Base:	Allocation:			
Fund	Dept	Job Costs	Base x 0.0311	Total	Total Allocation	
RHH	498	IHSS Public Authority	535	17	17	17
RRC	903	Children & Families First Commission			0	0
RSC	HPS	Preschool Services	76,178	2,366	2,366	2,395
SAA	TRA	PW - Transportation (all funds)	160,848	4,996	4,996	5,128
SAC	JOB	Workforce Development (all funds)	672	21	21	21
SAP	CLB	County Library (all funds)	311,229	9,668	9,668	9,788
SAU	ECD	CDH - General Admin			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	I.C.E.M.A. (all funds)			0	0
All Other						
(various)	(various)	All Other (all funds)	811,741	25,215	25,215	189,908
(various)	(various)	Self-Gov'd Specl Districts (all funds)			0	0
MPA	500	Mojave Desert AQMD (all funds)			0	0
NFY	870	S A N B A G (all funds)			0	0
NGJ	875	Inland Library System (all funds)			0	0
NHY	890	L A F C O			0	0
NIA	900	County Law Library (all funds)			0	0
PAB	RET	Board of Retirement - Admin (all funds)			0	0
SQE	SSV	San Sevaine/Cedar Glen RDA (all funds)			0	0
Totals			10,967,840	340,693	340,693	638,494



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) Building Depreciation Expense:
Straight Line (S/L) depreciation of acquisition cost over the asset life;
- (3) Computer Software and Equipment Depreciation Expense:
Straight Line (S/L) depreciation of acquisition cost over the asset life;
- (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	19,284,033
Building Depreciation	5	79,269
Computer Software & Equipment Depreciation	6	1,822
Utilities	8	94,807
TOTAL ALLOCABLE		19,459,932
REVENUE		
Miscellaneous Revenue		14
		14
NET ALLOCABLE		19,459,919

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0092	Less: Unallocated Costs	Less: Program Reimbursement
Civil Service Commission	195,006	196,798	0	70,128
Commuter Services	467,755	472,053	472,053	0
EMACS Team	3,438,802	3,470,401	0	0
Employee Benefits	4,018,969	4,055,899	0	3,864,095
HRD Admin. Support - OCH	143,238	143,238	143,238	0
Personnel Services	8,816,952	8,897,971	0	440,789
Unemployment Insurance	2,203,312	2,223,558	0	0
TOTALS	19,284,033	19,459,919	615,291	4,375,012

Human Resources

2nd Allocation

Fund	Dept	Description	Amount
AAA	ANE	Real Estate - Project Mgmt Division	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	100,000
AAA	CAO/FAB	County Administrative Office	35,503
AAA	CCL	County Counsel	539,566
AAA	FMC	Facilities Management - Custodial	(3,342)
AAA	FMG	Facilities Management - Grounds	(1,244)
AAA	FMM	Facilities Management - Maintenance	24
AAA	HRD/UNI	Human Resources	82,044
AAA	ISD	IS - Geographical Information System	8,782
AAA	PUR	Purchasing	13,691
AAA	RPR/RNT	Real Estate Services/Rent	3,079
TOTAL ALLOCABLE			778,102

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.0407	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
126,670	7,927	7,927	No. of CSC Covered Emps.
0	19,015	0	Not Allocated
3,470,401	139,792	139,792	No. of Payroll Warrants
191,804	163,377	163,377	No. of Emps. Covered
0	0	0	Not Allocated
8,457,182	358,422	358,422	No. of Emps. Served
2,223,558	89,568	89,568	UI Costs
14,469,616	778,102	759,087	

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

Fund	Dept		Civil Service Comm		Employee Benefits	
			No. of CSC Covered Emps.	Base x 7.0751	No. of Emps. Covered	Base x 9.2687
Central Support Service Units						
AAA	ANE	Real Estate - Project Mgmt Division	20	141	21	195
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	260	1,843	279	2,587
AAA	CAO/FAB	County Administrative Office	38	270	41	382
AAA	CCL	County Counsel	80	569	84	779
AAA	FMC	Facilities Management - Custodial	35	251	35	328
AAA	FMG	Facilities Management - Grounds	4	31	4	40
AAA	FMM	Facilities Management - Maintenance	65	460	65	603
AAA	HRD/UNI	Human Resources	117	827	121	1,124
AAA	ISD	IS - Geographical Information System	13	93	13	122
AAA	PUR	Purchasing	24	168	24	225
AAA	RPR/RNT	Real Estate Services/Rent	22	158	23	217
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	14	98	15	137
IAJ	ISD	IS - Computer Operations (all funds)	118	831	118	1,089
IAM	ISD	IS - Telecommunication Svcs (all funds)	84	596	85	790
IAV	PUR	Surplus Property & Storage Operations	4	26	4	34
IAY	PUR	Mail/Courier Services	20	143	20	188
IBP	RMG	Risk Management (all funds)	56	396	56	519
IFM	FLT	Fleet Management (all funds)	77	546	80	742
IPD	ISD	IS - Business Solutions Department	78	554	79	735
Enterprise Funds						
EAA	SWM	PW - Solid Waste Mgmt - Op (all funds)	77	545	77	714
EAD	MCR	Arrowhead Rgnl Med Center (all funds)	2,471	17,484	3,277	30,374
General Fund Operating Units						
AAA	APT	Airports (all funds)	17	122	17	160
AAA	ASR	Assessor/Rec/Cnty Clerk (all funds)	210	1,485	214	1,982
AAA	AWM	Agriculture/Weights & Meas (all funds)	58	410	59	543
AAA	BDF	Board of Supervisors (all funds)	5	35	59	549
AAA	CBD	Clerk of the Board (all funds)	11	79	11	103

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 6.5659	No. of Emps. Served	Base x 409.4599	UI Costs	Base x 1.1070		
559	3,670	21	8,631				12,638
7,227	47,452	279	114,276	12,696	14,054	96,375	83,837
1,092	7,170	41	16,870	3,520	3,897	6,330	22,258
2,213	14,530	84	34,395				50,273
917	6,021	35	14,508				21,108
113	742	4	1,766				2,579
1,695	11,129	65	26,641	1,607	1,779		40,613
3,387	22,239	121	49,667	7,395	8,186		82,044
339	2,226	13	5,372			8,357	(545)
626	4,110	24	9,933	2,126	2,353		16,790
609	3,999	23	9,573				13,947
385	2,528	15	6,031				8,794
3,058	20,079	118	48,112			67,495	2,615
2,238	14,694	85	34,915			61,069	(10,073)
98	643	4	1,511				2,215
531	3,486	20	8,300				12,118
1,453	9,540	56	22,930			15,845	17,540
2,071	13,598	80	32,773	6,648	7,359		55,018
2,051	13,467	79	32,491			56,568	(9,321)
2,024	13,289	77	31,528			26,985	19,091
83,168	546,073	3,277	1,341,829	233,703	258,706	953,386	1,241,080
458	3,007	17	7,055				10,344
5,585	36,671	214	87,563	10,082	11,161	80,529	58,332
1,531	10,052	59	23,970	4,114	4,554		39,529
1,569	10,302	59	24,236	6,588	7,293		42,415
297	1,950	11	4,565				6,698

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

Fund	Dept		Civil Service Comm		Employee Benefits	
			No. of CSC Covered Emps.	Base x 7.0751	No. of Emps. Covered	Base x 9.2687
AAA	CCM	County Museum (all funds)	14	100	19	179
AAA	CCP	Regional Parks (all funds)	45	318	72	659
AAA	CCS	PH - California Children's Services	144	1,016	144	1,331
AAA	CTN	CTC - Court Judicial Benefits				
AAA	DAT	District Attorney (all funds)	475	3,364	483	4,475
AAA	DCS	Child Support Services (all funds)	396	2,800	397	3,680
AAA	DPA	Human Services Admin Claim (all funds)	4,524	32,011	4,944	45,827
AAA	EDF	Economic Development Agency (all funds)	6	46	8	76
AAA	EMC	PH - Indigent Ambulance				
AAA	FLP	CTC - Drug Court Programs				
AAA	GJY	CTC - Grand Jury				
AAA	HCC	Health Administration (all funds)	1	5	1	7
AAA	IDC	CTC - Indigent Defense (all funds)				
AAA	JPL	Capital Facilities Leases				
AAA	LIT	Litigation				
AAA	LNJ	Law and Justice Group (all funds)	1	5	1	6
AAA	LUS	Land Use Services Dept (all funds)	113	799	121	1,116
AAA	MLH	Behavioral Health (all funds)	975	6,902	1,032	9,571
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	9	64	12	111
AAA	PBD	Public Defender	221	1,566	240	2,223
AAA	PGD	Public Guardian-Conservator (all funds)	22	153	22	200
AAA	PHL	Public Health (all funds)	614	4,347	634	5,876
AAA	PRB	Probation-Admin, Corr & Det (all funds)	1,115	7,887	1,126	10,430
AAA	ROV	Registrar of Voters	26	181	36	333
AAA	SCL	County Schools				
AAA	SHR	Sheriff/Coroner/Pub Admin (all funds)	3,332	23,570	3,642	33,750
AAA	SVR	PW - Surveyor (all funds)	19	137	20	186
AAA	TRC	CTC - Trial Court Funding MOE				
AAA	VAF	Veterans Affairs	21	148	21	194
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (all funds)	101	719	143	1,314
AAF	OOA	Aging and Adult Services	31	222	56	524
CJV	CIP	Capital Improvement Fund (all funds)				
FPD	106	SBC Fire Protect District (all funds)	791	5,596	959	8,884
RFZ	097	Flood Control District (all funds)	145	1,024	151	1,400

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 6.5659	No. of Emps. Served	Base x 409.4599	UI Costs	Base x 1.1070		
506	3,322	19	7,903	2,100	2,325		13,829
1,832	12,029	72	29,133	10,494	11,617		53,756
3,698	24,281	144	58,819	5,086	5,630		91,078
							0
12,537	82,317	483	197,675	12,911	14,292		302,122
10,158	66,696	397	162,572	25,228	27,927	182,352	81,323
125,963	827,061	4,944	2,024,481	383,508	424,539	1,692,911	1,661,007
223	1,464	8	3,370			27,257	(22,301)
							0
							0
							0
20	131	1	299				442
							0
							0
							0
22	144	1	283				438
3,087	20,269	121	49,299	9,950	11,015		82,497
26,902	176,636	1,032	422,796	67,808	75,063	533,778	157,189
287	1,884	12	4,914				6,973
6,208	40,761	240	98,225	6,716	7,435		150,210
537	3,526	22	8,836				12,715
16,313	107,110	634	259,569	14,513	16,066	446,889	(53,922)
29,110	191,133	1,126	460,741	96,811	107,169	373,135	404,224
1,454	9,547	36	14,728	17,461	19,329		44,119
							0
90,051	591,266	3,642	1,490,954	102,100	113,024	192,749	2,059,814
513	3,368	20	8,206			7,710	4,187
							0
550	3,611	21	8,582	1,178	1,304		13,840
							0
3,582	23,519	143	58,033			80,704	2,881
1,476	9,691	56	23,134	1,494	1,654		35,226
							0
22,161	145,507	959	392,451	53,272	58,971	242,111	369,299
3,928	25,791	151	61,828			50,115	39,928

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

Fund	Dept		Civil Service Comm		Employee Benefits	
			Base:	Allocation:	Base:	Allocation:
			No. of CSC Covered Emps.	Base x 7.0751	No. of Emps. Covered	Base x 9.2687
RHH	498	IHSS Public Authority			39	364
RRC	903	Children & Families First Commission			21	194
RSC	HPS	Preschool Services	67	477	624	5,781
SAA	TRA	PW - Transportation (all funds)	256	1,813	285	2,645
SAC	JOB	Workforce Development (all funds)	84	594	93	858
SAP	CLB	County Library (all funds)	220	1,556	226	2,092
SAU	ECD	CDH - General Admin	23	166	27	255
SCJ	CAO	Courthouse Temp Construction				
SCM	CAO	Criminal Justice Temp Const				
SFH	CAO	Disaster Recovery Fund				
SMI	ICM	I.C.E.M.A. (all funds)	11	79	15	136
All Other						
(various)	(various)	All Other (all funds)	62	440	77	714
(various)	(various)	Self-Gov'd Specl Districts (all funds)				
MPA	500	Mojave Desert AQMD (all funds)				
NFY	870	S A N B A G (all funds)	52	369	57	525
NGJ	875	Inland Library System (all funds)			1	9
NHY	890	L A F C O	5	33	6	52
NIA	900	County Law Library (all funds)				
PAB	RET	Board of Retirement - Admin (all funds)		2	61	568
SQE	SSV	San Sevaine/Cedar Glen RDA (all funds)				
Totals			17,899	126,670	20,697	191,804

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 6.5659	No. of Emps. Served	Base x 409.4599	UI Costs	Base x 1.1070		
1,020	6,697			11,865	13,134		20,196
548	3,598	21	8,550	11,700	12,952		25,293
14,847	97,484	624	255,376	733,591	812,077	223,666	947,528
7,393	48,542	285	116,864	96,928	107,298	107,940	169,222
2,414	15,850	93	37,908	36,255	40,134		95,344
5,943	39,021	226	92,411	12,242	13,552		148,632
722	4,741	27	11,244				16,405
							0
							0
							0
388	2,548	15	6,019				8,782
1,904	12,501	77	31,528				45,184
3,732	24,504						24,504
							0
1,452	9,534	57	23,200				33,628
26	171	1	409				589
149	978	6	2,313				3,377
							0
1,599	10,499	61	25,088	6,966	7,711		43,867
							0
528,549	3,470,401	20,658	8,457,182	2,008,656	2,223,558	5,534,256	8,935,360

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

Fund	Dept		Civil Service Comm		Employee Benefits	
			No. of CSC Covered Emps.	Base x 0.4603	No. of Emps. Covered	Base x 8.1764
Central Support Service Units						
AAA	ANE	Real Estate - Project Mgmt Division				
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector				
AAA	CAO/FAB	County Administrative Office				
AAA	CCL	County Counsel				
AAA	FMC	Facilities Management - Custodial				
AAA	FMG	Facilities Management - Grounds				
AAA	FMM	Facilities Management - Maintenance				
AAA	HRD/UNI	Human Resources				
AAA	ISD	IS - Geographical Information System				
AAA	PUR	Purchasing				
AAA	RPR/RNT	Real Estate Services/Rent				
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	14	6	15	120
IAJ	ISD	IS - Computer Operations (all funds)	118	54	118	961
IAM	ISD	IS - Telecommunication Svcs (all funds)	84	39	85	697
IAV	PUR	Surplus Property & Storage Operations	4	2	4	30
IAY	PUR	Mail/Courier Services	20	9	20	166
IBP	RMG	Risk Management (all funds)	56	26	56	458
IFM	FLT	Fleet Management (all funds)	77	36	80	654
IPD	ISD	IS - Business Solutions Department	78	36	79	649
Enterprise Funds						
EAA	SWM	PW - Solid Waste Mgmt - Op (all funds)	77	35	77	630
EAD	MCR	Arrowhead Rgnl Med Center (all funds)	2,471	1,137	3,277	26,795
General Fund Operating Units						
AAA	APT	Airports (all funds)	17	8	17	141
AAA	ASR	Assessor/Rec/Cnty Clerk (all funds)	210	97	214	1,749
AAA	AWM	Agriculture/Weights & Meas (all funds)	58	27	59	479
AAA	BDF	Board of Supervisors (all funds)	5	2	59	484
AAA	CBD	Clerk of the Board (all funds)	11	5	11	91

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 0.2742	No. of Emps. Served	Base x 17.9730	UI Costs	Base x 0.0452		
						0	12,638
						0	83,837
						0	22,258
						0	50,273
						0	21,108
						0	2,579
						0	40,613
						0	82,044
						0	(545)
						0	16,790
						0	13,947
						497	9,291
385	106	15	265				
3,058	839	118	2,112			3,965	6,581
2,238	614	85	1,533			2,882	(7,191)
98	27	4	66			125	2,340
531	146	20	364			685	12,803
1,453	398	56	1,006			1,889	19,429
2,071	568	80	1,439	6,648	301	2,997	58,015
2,051	562	79	1,426			2,673	(6,647)
2,024	555	77	1,384			2,604	21,695
83,168	22,807	3,277	58,899	233,703	10,565	120,202	1,361,282
458	126	17	310			584	10,928
5,585	1,532	214	3,844	10,082	456	7,676	66,008
1,531	420	59	1,052	4,114	186	2,163	41,692
1,569	430	59	1,064	6,588	298	2,278	44,693
297	81	11	200			378	7,076

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

Fund	Dept		Civil Service Comm		Employee Benefits	
			No. of CSC Covered Emps.	Base: Allocation: Base x 0.4603	No. of Emps. Covered	Base: Allocation: Base x 8.1764
AAA	CCM	County Museum (all funds)	14	7	19	158
AAA	CCP	Regional Parks (all funds)	45	21	72	582
AAA	CCS	PH - California Children's Services	144	66	144	1,175
AAA	CTN	CTC - Court Judicial Benefits				
AAA	DAT	District Attorney (all funds)	475	219	483	3,947
AAA	DCS	Child Support Services (all funds)	396	182	397	3,246
AAA	DPA	Human Services Admin Claim (all funds)	4,524	2,082	4,944	40,426
AAA	EDF	Economic Development Agency (all funds)	6	3	8	67
AAA	EMC	PH - Indigent Ambulance				
AAA	FLP	CTC - Drug Court Programs				
AAA	GJY	CTC - Grand Jury				
AAA	HCC	Health Administration (all funds)	1		1	6
AAA	IDC	CTC - Indigent Defense (all funds)				
AAA	JPL	Capital Facilities Leases				
AAA	LIT	Litigation				
AAA	LNJ	Law and Justice Group (all funds)	1		1	6
AAA	LUS	Land Use Services Dept (all funds)	113	52	121	984
AAA	MLH	Behavioral Health (all funds)	975	449	1,032	8,443
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	9	4	12	98
AAA	PBD	Public Defender	221	102	240	1,961
AAA	PGD	Public Guardian-Conservator (all funds)	22	10	22	176
AAA	PHL	Public Health (all funds)	614	283	634	5,183
AAA	PRB	Probation-Admin, Corr & Det (all funds)	1,115	513	1,126	9,200
AAA	ROV	Registrar of Voters	26	12	36	294
AAA	SCL	County Schools				
AAA	SHR	Sheriff/Coroner/Pub Admin (all funds)	3,332	1,533	3,642	29,773
AAA	SVR	PW - Surveyor (all funds)	19	9	20	164
AAA	TRC	CTC - Trial Court Funding MOE				
AAA	VAF	Veterans Affairs	21	10	21	171
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (all funds)	101	47	143	1,159
AAF	OOA	Aging and Adult Services	31	14	56	462
CJV	CIP	Capital Improvement Fund (all funds)				
FPD	106	SBC Fire Protect District (all funds)	791	364	959	7,837
RFZ	097	Flood Control District (all funds)	145	67	151	1,235

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 0.2742	No. of Emps. Served	Base x 17.9730	UI Costs	Base x 0.0452		
506	139	19	347	2,100	95	745	14,573
1,832	502	72	1,279	10,494	474	2,858	56,614
3,698	1,014	144	2,582	5,086	230	5,066	96,144
						0	0
12,537	3,438	483	8,677	12,911	584	16,865	318,987
10,158	2,786	397	7,136	25,228	1,140	14,491	95,814
125,963	34,542	4,944	88,863	383,508	17,337	183,251	1,844,259
223	61	8	148			279	(22,021)
						0	0
						0	0
						0	0
20	5	1	13			25	467
						0	0
						0	0
						0	0
22	6	1	12			24	463
3,087	847	121	2,164	9,950	450	4,497	86,994
26,902	7,377	1,032	18,558	67,808	3,065	37,893	195,082
287	79	12	216			397	7,369
6,208	1,702	240	4,312	6,716	304	8,381	158,591
537	147	22	388			721	13,436
16,313	4,473	634	11,394	14,513	656	21,989	(31,933)
29,110	7,983	1,126	20,224	96,811	4,376	42,297	446,521
1,454	399	36	646	17,461	789	2,140	46,259
						0	0
90,051	24,694	3,642	65,445	102,100	4,616	126,060	2,185,875
513	141	20	360			674	4,861
						0	0
550	151	21	377	1,178	53	762	14,602
3,582	982	143	2,547			4,735	7,616
1,476	405	56	1,015	1,494	68	1,964	37,190
						0	0
22,161	6,077	959	17,226	53,272	2,408	33,913	403,211
3,928	1,077	151	2,714			5,092	45,021

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

Fund	Dept		Civil Service Comm		Employee Benefits	
			No. of CSC Covered Emps.	Base x 0.4603	No. of Emps. Covered	Base x 8.1764
RHH	498	IHSS Public Authority			39	321
RRC	903	Children & Families First Commission			21	171
RSC	HPS	Preschool Services	67	31	624	5,100
SAA	TRA	PW - Transportation (all funds)	256	118	285	2,334
SAC	JOB	Workforce Development (all funds)	84	39	93	757
SAP	CLB	County Library (all funds)	220	101	226	1,845
SAU	ECD	CDH - General Admin	23	11	27	225
SCJ	CAO	Courthouse Temp Construction				
SCM	CAO	Criminal Justice Temp Const				
SFH	CAO	Disaster Recovery Fund				
SMI	ICM	I.C.E.M.A. (all funds)	11	5	15	120
All Other						
(various)	(various)	All Other (all funds)	62	29	77	630
(various)	(various)	Self-Gov'd Specl Districts (all funds)				
MPA	500	Mojave Desert AQMD (all funds)				
NFY	870	S A N B A G (all funds)	52	24	57	463
NGJ	875	Inland Library System (all funds)			1	8
NHY	890	L A F C O	5	2	6	46
NIA	900	County Law Library (all funds)				
PAB	RET	Board of Retirement - Admin (all funds)			61	501
SQE	SSV	San Sevaine/Cedar Glen RDA (all funds)				
Totals			17,221	7,927	19,987	163,377

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 0.2742	No. of Emps. Served	Base x 17.9730	UI Costs	Base x 0.0452		
1,020	280			11,865	536	1,137	21,333
548	150	21	375	11,700	529	1,225	26,518
14,847	4,071	624	11,210	733,591	33,163	53,575	1,001,103
7,393	2,027	285	5,130	96,928	4,382	13,990	183,212
2,414	662	93	1,664	36,255	1,639	4,761	100,105
5,943	1,630	226	4,056	12,242	553	8,186	156,818
722	198	27	494			927	17,331
						0	0
						0	0
						0	0
388	106	15	264			496	9,277
1,904	522	77	1,384			2,564	47,748
3,732	1,023					1,023	25,527
						0	0
1,452	398	57	1,018			1,904	35,531
26	7	1	18			33	623
149	41	6	102			191	3,568
						0	0
1,599	438	61	1,101	6,966	315	2,356	46,223
						0	0
509,772	139,792	19,948	358,422	1,981,312	89,568	759,087	9,694,447



INFORMATION SERVICES - GEOGRAPHICAL INFORMATION SYSTEM

AAA ISD

STATEMENT OF FUNCTION

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

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) Building Depreciation Expense:
Straight Line (S/L) depreciation of acquisition cost over the asset life;
- (3) Computer Software and Equipment Depreciation Expense:
Straight Line (S/L) depreciation of acquisition cost over the asset life;
- (4) Unbilled Utilities Costs.

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

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

- (1) Countywide Technology - number of employees;
- (2) GIS Services - direct charges;

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

IS - Geographical Information System

1st Allocation

Details	Source Section	Amount
COSTS		
Current Expenditures	4	2,630,544
Computer Software & Equipment Depreciation	6	10,615
TOTAL ALLOCABLE		2,641,159
NET ALLOCABLE		2,641,159

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0048	Less: Unallocated Costs	Less: Program Reimbursement
Countywide Technology	2,211,960	2,222,574	784,740	5,386
GIS Services - Direct Charges	418,585	418,585	0	0
TOTALS	2,630,544	2,641,159	784,740	5,386

IS - Geographical Information System

2nd Allocation

Fund	Dept	Description	Amount
AAA	ANE	Real Estate - Project Mgmt Division	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	7,521
AAA	CAO/FAB	County Administrative Office	3,840
AAA	CCL	County Counsel	0
AAA	FMC	Facilities Management - Custodial	0
AAA	FMG	Facilities Management - Grounds	(91)
AAA	FMM	Facilities Management - Maintenance	1
AAA	HRD/UNI	Human Resources	(545)
AAA	ISD	IS - Geographical Information System	908
AAA	PUR	Purchasing	1,711
AAA	RPR/RNT	Real Estate Services/Rent	0
TOTAL ALLOCABLE			13,346

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.0051	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
1,432,449	11,222	11,222	No.of Emps. Covered
418,585	2,124	2,124	Direct Charge
1,851,033	13,346	13,346	

Geographical Information System AAA-ISD (1st Allocation)

Fund	Dept		Countywide Tech	
			Base: No.of Emps. Covered	Allocation: Base x 69.2146
Central Support Service Units				
AAA	ANE	Real Estate - Project Mgmt Division	21	1,459
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	279	19,317
AAA	CAO/FAB	County Administrative Office	41	2,852
AAA	CCL	County Counsel	84	5,814
AAA	FMC	Facilities Management - Custodial	35	2,452
AAA	FMG	Facilities Management - Grounds	4	299
AAA	FMM	Facilities Management - Maintenance	65	4,503
AAA	HRD/UNI	Human Resources	121	8,396
AAA	ISD	IS - Geographical Information System	13	908
AAA	PUR	Purchasing	24	1,679
AAA	RPR/RNT	Real Estate Services/Rent	23	1,618
Operating Units				
Internal Service Funds				
IAG	PUR	Printing Services	15	1,020
IAJ	ISD	IS - Computer Operations (all funds)	118	8,133
IAM	ISD	IS - Telecommunication Svcs (all funds)	85	5,902
IAV	PUR	Surplus Property & Storage Operations	4	255
IAY	PUR	Mail/Courier Services	20	1,403
IBP	RMG	Risk Management (all funds)	56	3,876
IFM	FLT	Fleet Management (all funds)	80	5,540
IPD	ISD	IS - Business Solutions Department	79	5,492
Enterprise Funds				
EAA	SWM	PW - Solid Waste Mgmt - Op (all funds)	77	5,330
EAD	MCR	Arrowhead Rgnl Med Center (all funds)	3,277	226,821
General Fund Operating Units				
AAA	APT	Airports (all funds)	17	1,193
AAA	ASR	Assessor/Rec/Cnty Clerk (all funds)	214	14,802
AAA	AWM	Agriculture/Weights & Meas (all funds)	59	4,052
AAA	BDF	Board of Supervisors (all funds)	59	4,097
AAA	CBD	Clerk of the Board (all funds)	11	772

Geographical Information System AAA-ISD (1st Allocation)

GIS - Services Direct Charges	Credits	Total
		1,459
7,500	7,716	19,101
2,318		5,169
		5,814
		2,452
		299
		4,503
386		8,782
		908
	72	1,607
	303	1,315
		1,020
		8,133
2,500	2,500	5,902
		255
		1,403
		3,876
	570	4,970
		5,492
2,500	3,256	4,574
		226,821
		1,193
57,921	7,500	65,222
		4,052
360		4,457
221		992

Geographical Information System AAA-ISD (1st Allocation)

Fund	Dept		Countywide Tech	
			No.of Emps. Covered	Base x 69.2146
AAA	CCM	County Museum (all funds)	19	1,336
AAA	CCP	Regional Parks (all funds)	72	4,925
AAA	CCS	PH - California Children's Services	144	9,943
AAA	CTN	CTC - Court Judicial Benefits		
AAA	DAT	District Attorney (all funds)	483	33,415
AAA	DCS	Child Support Services (all funds)	397	27,481
AAA	DPA	Human Services Admin Claim (all funds)	4,944	342,216
AAA	EDF	Economic Development Agency (all funds)	8	570
AAA	EMC	PH - Indigent Ambulance		
AAA	FLP	CTC - Drug Court Programs		
AAA	GJY	CTC - Grand Jury		
AAA	HCC	Health Administration (all funds)	1	51
AAA	IDC	CTC - Indigent Defense (all funds)		
AAA	JPL	Capital Facilities Leases		
AAA	LIT	Litigation		
AAA	LNJ	Law and Justice Group (all funds)	1	48
AAA	LUS	Land Use Services Dept (all funds)	121	8,333
AAA	MLH	Behavioral Health (all funds)	1,032	71,469
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	12	831
AAA	PBD	Public Defender	240	16,604
AAA	PGD	Public Guardian-Conservator (all funds)	22	1,494
AAA	PHL	Public Health (all funds)	634	43,877
AAA	PRB	Probation-Admin, Corr & Det (all funds)	1,126	77,883
AAA	ROV	Registrar of Voters	36	2,490
AAA	SCL	County Schools		
AAA	SHR	Sheriff/Coroner/Pub Admin (all funds)	3,642	252,029
AAA	SVR	PW - Surveyor (all funds)	20	1,387
AAA	TRC	CTC - Trial Court Funding MOE		
AAA	VAF	Veterans Affairs	21	1,451
Other Operating Units				
(various)	(various)	Brd-Gov'd Special Districts (all funds)	143	9,810
AAF	OOA	Aging and Adult Services	56	3,911
CJV	CIP	Capital Improvement Fund (all funds)		
FPD	106	SBC Fire Protect District (all funds)	959	66,339
RFZ	097	Flood Control District (all funds)	151	10,451

Geographical Information System AAA-ISD (1st Allocation)

GIS - Services Direct Charges	Credits	Total
1,647		2,983
	162	4,763
		9,943
		0
	66	33,349
		27,481
11,383	10,500	343,099
20,800	23,218	(1,848)
		0
		0
		0
		51
		0
		0
		0
		48
141,040	15,500	133,873
3,806	2,857	72,418
		831
		16,604
		1,494
3,666	36	47,507
1,260	48	79,095
13,268	10,500	5,258
		0
18,000	18,306	251,723
8,803	2,500	7,690
		0
		1,451
11,707	11,779	9,738
		3,911
		0
	144	66,195
13,420	13,000	10,872

Geographical Information System AAA-ISD (1st Allocation)

Fund	Dept		Countywide Tech	
			No. of Emps. Covered	Base x 69.2146
RHH	498	IHSS Public Authority	39	2,718
RRC	903	Children & Families First Commission	21	1,445
RSC	HPS	Preschool Services	624	43,168
SAA	TRA	PW - Transportation (all funds)	285	19,755
SAC	JOB	Workforce Development (all funds)	93	6,408
SAP	CLB	County Library (all funds)	226	15,621
SAU	ECD	CDH - General Admin	27	1,901
SCJ	CAO	Courthouse Temp Construction		
SCM	CAO	Criminal Justice Temp Const		
SFH	CAO	Disaster Recovery Fund		
SMI	ICM	I.C.E.M.A. (all funds)	15	1,017
All Other				
(various)	(various)	All Other (all funds)	79	5,468
(various)	(various)	Self-Gov'd Specl Districts (all funds)		
MPA	500	Mojave Desert AQMD (all funds)		
NFY	870	S A N B A G (all funds)	57	3,922
NGJ	875	Inland Library System (all funds)	1	69
NHY	890	L A F C O	6	391
NIA	900	County Law Library (all funds)		
PAB	RET	Board of Retirement - Admin (all funds)	61	4,241
SQE	SSV	San Sevaine/Cedar Glen RDA (all funds)		
Totals			20,699	1,432,449

Geographical Information System AAA-ISD (1st Allocation)

GIS - Services Direct Charges	Credits	Total
		2,718
		1,445
	228	42,940
17,066	13,072	23,749
100	36	6,472
		15,621
		1,901
		0
		0
		0
		1,017
47,113	49,824	2,757
		0
	552	(552)
18,000		21,922
		69
13,800	13,500	691
		0
		4,241
		0
418,585	207,745	1,643,289

Geographical Information System AAA-ISD (2nd Allocation)

Fund	Dept		Countywide Tech	
			Base:	Allocation:
			No.of Emps. Covered	Base x 0.5616
Central Support Service Units				
AAA	ANE	Real Estate - Project Mgmt Division		
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector		
AAA	CAO/FAB	County Administrative Office		
AAA	CCL	County Counsel		
AAA	FMC	Facilities Management - Custodial		
AAA	FMG	Facilities Management - Grounds		
AAA	FMM	Facilities Management - Maintenance		
AAA	HRD/UNI	Human Resources		
AAA	ISD	IS - Geographical Information System		
AAA	PUR	Purchasing		
AAA	RPR/RNT	Real Estate Services/Rent		
Operating Units				
Internal Service Funds				
IAG	PUR	Printing Services	15	8
IAJ	ISD	IS - Computer Operations (all funds)	118	66
IAM	ISD	IS - Telecommunication Svcs (all funds)	85	48
IAV	PUR	Surplus Property & Storage Operations	4	2
IAY	PUR	Mail/Courier Services	20	11
IBP	RMG	Risk Management (all funds)	56	31
IFM	FLT	Fleet Management (all funds)	80	45
IPD	ISD	IS - Business Solutions Department	79	45
Enterprise Funds				
EAA	SWM	PW - Solid Waste Mgmt - Op (all funds)	77	43
EAD	MCR	Arrowhead Rgnl Med Center (all funds)	3,277	1,840
General Fund Operating Units				
AAA	APT	Airports (all funds)	17	10
AAA	ASR	Assessor/Rec/Cnty Clerk (all funds)	214	120
AAA	AWM	Agriculture/Weights & Meas (all funds)	59	33
AAA	BDF	Board of Supervisors (all funds)	59	33
AAA	CBD	Clerk of the Board (all funds)	11	6

Geographical Information System AAA-ISD (2nd Allocation)

GIS - Services Direct Charges	Total	Total Allocation
	0	1,459
	0	19,101
	0	5,169
	0	5,814
	0	2,452
	0	299
	0	4,503
	0	8,782
	0	908
	0	1,607
	0	1,315
	8	1,028
	66	8,199
13	61	5,963
	2	257
	11	1,414
	31	3,907
	45	5,015
	45	5,537
	56	4,630
13	1,840	228,661
	10	1,202
294	414	65,636
	33	4,085
2	35	4,492
1	7	1,000

Geographical Information System AAA-ISD (2nd Allocation)

Fund	Dept		Countywide Tech	
			No.of Emps. Covered	Base x 0.5616
AAA	CCM	County Museum (all funds)	19	11
AAA	CCP	Regional Parks (all funds)	72	40
AAA	CCS	PH - California Children's Services	144	81
AAA	CTN	CTC - Court Judicial Benefits		
AAA	DAT	District Attorney (all funds)	483	271
AAA	DCS	Child Support Services (all funds)	397	223
AAA	DPA	Human Services Admin Claim (all funds)	4,944	2,777
AAA	EDF	Economic Development Agency (all funds)	8	5
AAA	EMC	PH - Indigent Ambulance		
AAA	FLP	CTC - Drug Court Programs		
AAA	GJY	CTC - Grand Jury		
AAA	HCC	Health Administration (all funds)	1	
AAA	IDC	CTC - Indigent Defense (all funds)		
AAA	JPL	Capital Facilities Leases		
AAA	LIT	Litigation		
AAA	LNJ	Law and Justice Group (all funds)	1	
AAA	LUS	Land Use Services Dept (all funds)	121	68
AAA	MLH	Behavioral Health (all funds)	1,032	580
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	12	7
AAA	PBD	Public Defender	240	135
AAA	PGD	Public Guardian-Conservator (all funds)	22	12
AAA	PHL	Public Health (all funds)	634	356
AAA	PRB	Probation-Admin, Corr & Det (all funds)	1,126	632
AAA	ROV	Registrar of Voters	36	20
AAA	SCL	County Schools		
AAA	SHR	Sheriff/Coroner/Pub Admin (all funds)	3,642	2,045
AAA	SVR	PW - Surveyor (all funds)	20	11
AAA	TRC	CTC - Trial Court Funding MOE		
AAA	VAF	Veterans Affairs	21	12
Other Operating Units				
(various)	(various)	Brd-Gov'd Special Districts (all funds)	143	80
AAF	OOA	Aging and Adult Services	56	32
CJV	CIP	Capital Improvement Fund (all funds)		
FPD	106	SBC Fire Protect District (all funds)	959	538
RFZ	097	Flood Control District (all funds)	151	85

Geographical Information System AAA-ISD (2nd Allocation)

GIS - Services Direct Charges	Total	Total Allocation
8	19	3,002
	40	4,803
	81	10,023
	0	0
	271	33,620
	223	27,704
58	2,834	345,933
106	110	(1,738)
	0	0
	0	0
	0	0
	0	51
	0	0
	0	0
	0	48
716	783	134,656
19	599	73,017
	7	837
	135	16,739
	12	1,506
19	375	47,882
6	638	79,734
67	88	5,345
	0	0
91	2,136	253,859
45	56	7,746
	0	0
	12	1,463
59	139	9,877
	32	3,942
	0	0
	538	66,734
68	153	11,025

Geographical Information System AAA-ISD (2nd Allocation)

Fund	Dept		Countywide Tech	
			No.of Emps. Covered	Base x 0.5616
RHH	498	IHSS Public Authority	39	22
RRC	903	Children & Families First Commission	21	12
RSC	HPS	Preschool Services	624	350
SAA	TRA	PW - Transportation (all funds)	285	160
SAC	JOB	Workforce Development (all funds)	93	52
SAP	CLB	County Library (all funds)	226	127
SAU	ECD	CDH - General Admin	27	15
SCJ	CAO	Courthouse Temp Construction		
SCM	CAO	Criminal Justice Temp Const		
SFH	CAO	Disaster Recovery Fund		
SMI	ICM	I.C.E.M.A. (all funds)	15	8
All Other				
(various)	(various)	All Other (all funds)	79	44
(various)	(various)	Self-Gov'd Specl Districts (all funds)		
MPA	500	Mojave Desert AQMD (all funds)		
NFY	870	S A N B A G (all funds)	57	32
NGJ	875	Inland Library System (all funds)	1	1
NHY	890	L A F C O	6	3
NIA	900	County Law Library (all funds)		
PAB	RET	Board of Retirement - Admin (all funds)	61	34
SQE	SSV	San Sevaine/Cedar Glen RDA (all funds)		
Totals			19,989	11,222

Geographical Information System AAA-ISD (2nd Allocation)

GIS - Services Direct Charges	Total	Total Allocation
	22	2,740
	12	1,457
	350	43,291
87	247	23,996
1	52	6,524
	127	15,748
	15	1,916
	0	0
	0	0
	0	0
	8	1,026
239	283	3,041
	0	0
	0	(552)
91	123	22,045
	1	70
70	73	764
	0	0
	34	4,275
	0	0
2,072	13,294	1,656,583



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) Building Depreciation Expense:
Straight Line (S/L) depreciation of acquisition cost over the asset life;
- (3) Computer Software and Equipment Depreciation Expense:
Straight Line (S/L) depreciation of acquisition cost over the asset life;
- (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	2,818,837
Building Depreciation	5	26,524
Computer Software & Equipment Depreciation	6	54,478
Utilities	8	15,001
TOTAL ALLOCABLE		2,914,840
REVENUE		
Miscellaneous Revenue		1,430
		1,430
NET ALLOCABLE		2,913,410

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0336	Less: Unallocated Costs	Less: Program Reimbursement
Purchasing Services	2,818,837	2,913,410	0	818,192
TOTALS	2,818,837	2,913,410	0	818,192

Purchasing

2nd Allocation

Fund	Dept	Description	Amount
AAA	ANE	Real Estate - Project Mgmt Division	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	72,101
AAA	CAO/FAB	County Administrative Office	7,101
AAA	CCL	County Counsel	99,792
AAA	FMC	Facilities Management - Custodial	(564)
AAA	FMG	Facilities Management - Grounds	(219)
AAA	FMM	Facilities Management - Maintenance	8
AAA	HRD/UNI	Human Resources	16,790
AAA	ISD	IS - Geographical Information System	1,607
AAA	PUR	Purchasing	18,064
AAA	RPR/RNT	Real Estate Services/Rent	0
TOTAL ALLOCABLE			214,679

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.0762	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
2,095,218	214,679	214,679	No. of Purch.Trans.
2,095,218	214,679	214,679	

Purchasing AAA-PUR (1st Allocation)

Purchasing Services

Base: Allocation:

No. of Base x
Purch.Trans. 95.0730

Fund	Dept			Credits	Total
Central Support Service Units					
AAA	ANE	Real Estate - Project Mgmt Division	42	3,993	3,993
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	600	57,044	57,044
AAA	CAO/FAB	County Administrative Office	72	6,845	6,845
AAA	CCL	County Counsel	162	15,402	15,402
AAA	FMC	Facilities Management - Custodial	56	5,370	5,370
AAA	FMG	Facilities Management - Grounds	77	7,279	7,279
AAA	FMM	Facilities Management - Maintenance	425	40,402	40,402
AAA	HRD/UNI	Human Resources	144	13,691	13,691
AAA	ISD	IS - Geographical Information System	18	1,711	1,711
AAA	PUR	Purchasing	190	18,064	18,064
AAA	RPR/RNT	Real Estate Services/Rent	78	7,416	7,416
Operating Units					
Internal Service Funds					
IAG	PUR	Printing Services	108	10,268	10,268
IAJ	ISD	IS - Computer Operations (all funds)	884	84,044	84,044
IAM	ISD	IS - Telecommunication Svcs (all funds)	558	53,051	53,051
IAV	PUR	Surplus Property & Storage Operations	10	951	951
IAY	PUR	Mail/Courier Services	6	570	570
IBP	RMG	Risk Management (all funds)	88	8,366	8,366
IFM	FLT	Fleet Management (all funds)	538	51,149	51,149
IPD	ISD	IS - Business Solutions Department	88	8,366	8,366
Enterprise Funds					
EAA	SWM	PW - Solid Waste Mgmt - Op (all funds)	190	18,064	18,064
EAD	MCR	Arrowhead Rgnl Med Center (all funds)	2,090	198,702	198,702
General Fund Operating Units					
AAA	APT	Airports (all funds)	152	14,451	14,451
AAA	ASR	Assessor/Rec/Cnty Clerk (all funds)	530	50,389	50,389
AAA	AWM	Agriculture/Weights & Meas (all funds)	26	2,472	2,472
AAA	BDF	Board of Supervisors (all funds)	70	6,655	6,655
AAA	CBD	Clerk of the Board (all funds)	8	761	761

Purchasing AAA-PUR (1st Allocation)

Purchasing Services

Base: Allocation:

No. of Base x
Purch.Trans. 95.0730

Fund	Dept			Credits	Total
AAA	CCM	County Museum (all funds)	188	17,874	17,874
AAA	CCP	Regional Parks (all funds)	174	16,543	16,543
AAA	CCS	PH - California Children's Services	28	2,662	2,662
AAA	CTN	CTC - Court Judicial Benefits			0
AAA	DAT	District Attorney (all funds)	340	32,325	32,325
AAA	DCS	Child Support Services (all funds)	442	42,022	42,022
AAA	DPA	Human Services Admin Claim (all funds)	1,278	121,503	121,503
AAA	EDF	Economic Development Agency (all funds)	320	30,423	30,423
AAA	EMC	PH - Indigent Ambulance			0
AAA	FLP	CTC - Drug Court Programs			0
AAA	GJY	CTC - Grand Jury	24	2,282	2,282
AAA	HCC	Health Administration (all funds)			0
AAA	IDC	CTC - Indigent Defense (all funds)			0
AAA	JPL	Capital Facilities Leases			0
AAA	LIT	Litigation	24	2,282	2,282
AAA	LNJ	Law and Justice Group (all funds)			0
AAA	LUS	Land Use Services Dept (all funds)	250	23,768	23,768
AAA	MLH	Behavioral Health (all funds)	908	86,326	86,326
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	12	1,141	1,141
AAA	PBD	Public Defender	176	16,733	16,733
AAA	PGD	Public Guardian-Conservator (all funds)	8	761	761
AAA	PHL	Public Health (all funds)	890	84,615	84,615
AAA	PRB	Probation-Admin, Corr & Det (all funds)	1,014	96,404	96,404
AAA	ROV	Registrar of Voters	112	10,648	10,648
AAA	SCL	County Schools	6	570	570
AAA	SHR	Sheriff/Coroner/Pub Admin (all funds)	3,394	322,678	322,678
AAA	SVR	PW - Surveyor (all funds)	68	6,465	6,465
AAA	TRC	CTC - Trial Court Funding MOE			0
AAA	VAF	Veterans Affairs			0
Other Operating Units					
(various)	(various)	Brd-Gov'd Special Districts (all funds)	306	29,092	29,092
AAF	OOA	Aging and Adult Services	118	11,219	11,219
CJV	CIP	Capital Improvement Fund (all funds)	972	92,411	92,411
FPD	106	SBC Fire Protect District (all funds)	1,772	168,469	168,469
RFZ	097	Flood Control District (all funds)	290	27,571	27,571

Purchasing AAA-PUR (1st Allocation)

Purchasing Services

Base: Allocation:

No. of Base x
Purch.Trans. 95.0730

Fund	Dept				Credits	Total
RHH	498	IHSS Public Authority	94	8,937		8,937
RRC	903	Children & Families First Commission				0
RSC	HPS	Preschool Services	592	56,283		56,283
SAA	TRA	PW - Transportation (all funds)	402	38,219		38,219
SAC	JOB	Workforce Development (all funds)	142	13,500		13,500
SAP	CLB	County Library (all funds)	386	36,698		36,698
SAU	ECD	CDH - General Admin	26	2,472		2,472
SCJ	CAO	Courthouse Temp Construction				0
SCM	CAO	Criminal Justice Temp Const				0
SFH	CAO	Disaster Recovery Fund				0
SMI	ICM	I.C.E.M.A. (all funds)	40	3,803		3,803
All Other						
(various)	(various)	All Other (all funds)	12	1,141		1,141
(various)	(various)	Self-Gov'd Specl Districts (all funds)	20	1,901		1,901
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 (all funds)				0
PAB	RET	Board of Retirement - Admin (all funds)				0
SQE	SSV	San Sevaine/Cedar Glen RDA (all funds)				0
Totals			22,038	2,095,218		2,095,218

Purchasing AAA-PUR (2nd Allocation)

			Purchasing Services			
			Base:	Allocation:		
Fund	Dept		No. of Purch.Trans.	Base x 10.6414	Total	Total Allocation
Central Support Service Units						
AAA	ANE	Real Estate - Project Mgmt Division			0	3,993
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector			0	57,044
AAA	CAO/FAB	County Administrative Office			0	6,845
AAA	CCL	County Counsel			0	15,402
AAA	FMC	Facilities Management - Custodial			0	5,370
AAA	FMG	Facilities Management - Grounds			0	7,279
AAA	FMM	Facilities Management - Maintenance			0	40,402
AAA	HRD/UNI	Human Resources			0	13,691
AAA	ISD	IS - Geographical Information System			0	1,711
AAA	PUR	Purchasing			0	18,064
AAA	RPR/RNT	Real Estate Services/Rent			0	7,416
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	108	1,149	1,149	11,417
IAJ	ISD	IS - Computer Operations (all funds)	884	9,407	9,407	93,451
IAM	ISD	IS - Telecommunication Svcs (all funds)	558	5,938	5,938	58,989
IAV	PUR	Surplus Property & Storage Operations	10	106	106	1,057
IAY	PUR	Mail/Courier Services	6	64	64	634
IBP	RMG	Risk Management (all funds)	88	936	936	9,303
IFM	FLT	Fleet Management (all funds)	538	5,725	5,725	56,874
IPD	ISD	IS - Business Solutions Department	88	936	936	9,303
Enterprise Funds						
EAA	SWM	PW - Solid Waste Mgmt - Op (all funds)	190	2,022	2,022	20,086
EAD	MCR	Arrowhead Rgnl Med Center (all funds)	2,090	22,240	22,240	220,943
General Fund Operating Units						
AAA	APT	Airports (all funds)	152	1,617	1,617	16,069
AAA	ASR	Assessor/Rec/Cnty Clerk (all funds)	530	5,640	5,640	56,029
AAA	AWM	Agriculture/Weights & Meas (all funds)	26	277	277	2,749
AAA	BDF	Board of Supervisors (all funds)	70	745	745	7,400
AAA	CBD	Clerk of the Board (all funds)	8	85	85	846

Purchasing AAA-PUR (2nd Allocation)

		Purchasing Services				
		Base: Allocation:				
Fund	Dept	No. of Purch.Trans.	Base x 10.6414	Total	Total Allocation	
AAA	CCM	County Museum (all funds)	188	2,001	2,001	19,874
AAA	CCP	Regional Parks (all funds)	174	1,852	1,852	18,394
AAA	CCS	PH - California Children's Services	28	298	298	2,960
AAA	CTN	CTC - Court Judicial Benefits			0	0
AAA	DAT	District Attorney (all funds)	340	3,618	3,618	35,943
AAA	DCS	Child Support Services (all funds)	442	4,703	4,703	46,726
AAA	DPA	Human Services Admin Claim (all funds)	1,278	13,600	13,600	135,103
AAA	EDF	Economic Development Agency (all funds)	320	3,405	3,405	33,829
AAA	EMC	PH - Indigent Ambulance			0	0
AAA	FLP	CTC - Drug Court Programs			0	0
AAA	GJY	CTC - Grand Jury	24	255	255	2,537
AAA	HCC	Health Administration (all funds)			0	0
AAA	IDC	CTC - Indigent Defense (all funds)			0	0
AAA	JPL	Capital Facilities Leases			0	0
AAA	LIT	Litigation	24	255	255	2,537
AAA	LNJ	Law and Justice Group (all funds)			0	0
AAA	LUS	Land Use Services Dept (all funds)	250	2,660	2,660	26,429
AAA	MLH	Behavioral Health (all funds)	908	9,662	9,662	95,989
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	12	128	128	1,269
AAA	PBD	Public Defender	176	1,873	1,873	18,606
AAA	PGD	Public Guardian-Conservator (all funds)	8	85	85	846
AAA	PHL	Public Health (all funds)	890	9,471	9,471	94,086
AAA	PRB	Probation-Admin, Corr & Det (all funds)	1,014	10,790	10,790	107,194
AAA	ROV	Registrar of Voters	112	1,192	1,192	11,840
AAA	SCL	County Schools	6	64	64	634
AAA	SHR	Sheriff/Coroner/Pub Admin (all funds)	3,394	36,117	36,117	358,794
AAA	SVR	PW - Surveyor (all funds)	68	724	724	7,189
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 (all funds)	306	3,256	3,256	32,349
AAF	OOA	Aging and Adult Services	118	1,256	1,256	12,474
CJV	CIP	Capital Improvement Fund (all funds)	972	10,343	10,343	102,754
FPD	106	SBC Fire Protect District (all funds)	1,772	18,856	18,856	187,326
RFZ	097	Flood Control District (all funds)	290	3,086	3,086	30,657

Purchasing AAA-PUR (2nd Allocation)

Purchasing Services						
Base: Allocation:						
Fund	Dept		No. of Purch.Trans.	Base x 10.6414	Total	Total Allocation
RHH	498	IHSS Public Authority	94	1,000	1,000	9,937
RRC	903	Children & Families First Commission			0	0
RSC	HPS	Preschool Services	592	6,300	6,300	62,583
SAA	TRA	PW - Transportation (all funds)	402	4,278	4,278	42,497
SAC	JOB	Workforce Development (all funds)	142	1,511	1,511	15,011
SAP	CLB	County Library (all funds)	386	4,108	4,108	40,806
SAU	ECD	CDH - General Admin	26	277	277	2,749
SCJ	CAO	Courthouse Temp Construction			0	0
SCM	CAO	Criminal Justice Temp Const			0	0
SFH	CAO	Disaster Recovery Fund			0	0
SMI	ICM	I.C.E.M.A. (all funds)	40	426	426	4,229
All Other						
(various)	(various)	All Other (all funds)	12	128	128	1,269
(various)	(various)	Self-Gov'd Specl Districts (all funds)	20	213	213	2,114
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 (all funds)			0	0
PAB	RET	Board of Retirement - Admin (all funds)			0	0
SQE	SSV	San Sevaine/Cedar Glen RDA (all funds)			0	0
Totals			20,174	214,679	214,679	2,309,897



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) Building Depreciation Expense:
Straight Line (S/L) depreciation of acquisition cost over the asset life;
- (3) Computer Software and Equipment Depreciation Expense:
Straight Line (S/L) depreciation of acquisition cost over the asset life;
- (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	3,492,252
Building Depreciation	5	61,301
Utilities	8	30,997
TOTAL ALLOCABLE		3,584,550
REVENUE		
Miscellaneous Revenue		85
		85
NET ALLOCABLE		3,584,464

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0264	Less: Unallocated Costs	Less: Program Reimbursement
Real Estate Services	3,492,252	3,584,464	0	1,428,972
TOTALS	3,492,252	3,584,464	0	1,428,972

Real Estate Services/Rent

2nd Allocation

Fund	Dept	Description	Amount
AAA	ANE	Real Estate - Project Mgmt Division	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	59,873
AAA	CAO/FAB	County Administrative Office	6,843
AAA	CCL	County Counsel	96,484
AAA	FMC	Facilities Management - Custodial	201,006
AAA	FMG	Facilities Management - Grounds	(9,712)
AAA	FMM	Facilities Management - Maintenance	1,153
AAA	HRD/UNI	Human Resources	13,947
AAA	ISD	IS - Geographical Information System	1,315
AAA	PUR	Purchasing	7,416
AAA	RPR/RNT	Real Estate Services/Rent	62,583
TOTAL ALLOCABLE			440,908

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.1263	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
2,155,492	440,908	440,908	Job Costs
2,155,492	440,908	440,908	

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

Fund	Dept		Real Estate Services		Credits	Total
			Job Costs	Base: Allocation: Base x 1.5445		
Central Support Service Units						
AAA	ANE	Real Estate - Project Mgmt Division				0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector				0
AAA	CAO/FAB	County Administrative Office	44,805	69,203	44,805	24,398
AAA	CCL	County Counsel	435	672	435	237
AAA	FMC	Facilities Management - Custodial				0
AAA	FMG	Facilities Management - Grounds				0
AAA	FMM	Facilities Management - Maintenance				0
AAA	HRD/UNI	Human Resources	5,655	8,734	5,655	3,079
AAA	ISD	IS - Geographical Information System				0
AAA	PUR	Purchasing				0
AAA	RPR/RNT	Real Estate Services/Rent	56,332	87,008	24,425	62,583
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services				0
IAJ	ISD	IS - Computer Operations (all funds)				0
IAM	ISD	IS - Telecommunication Svcs (all funds)	54,005	83,413	54,136	29,277
IAV	PUR	Surplus Property & Storage Operations				0
IAY	PUR	Mail/Courier Services				0
IBP	RMG	Risk Management (all funds)				0
IFM	FLT	Fleet Management (all funds)	14,681	22,676	14,681	7,995
IPD	ISD	IS - Business Solutions Department				0
Enterprise Funds						
EAA	SWM	PW - Solid Waste Mgmt - Op (all funds)	33,473	51,701	33,473	18,228
EAD	MCR	Arrowhead Rgnl Med Center (all funds)	21,837	33,728	21,837	11,891
General Fund Operating Units						
AAA	APT	Airports (all funds)	217,001	335,165	217,001	118,164
AAA	ASR	Assessor/Rec/Cnty Clerk (all funds)	196	302	196	106
AAA	AWM	Agriculture/Weights & Meas (all funds)				0
AAA	BDF	Board of Supervisors (all funds)				0
AAA	CBD	Clerk of the Board (all funds)				0

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

		Real Estate Services				
		Base:	Allocation:			
Fund	Dept	Job Costs	Base x 1.5445	Credits	Total	
AAA	CCM	County Museum (all funds)	11,310	17,469	11,310	6,159
AAA	CCP	Regional Parks (all funds)	12,702	19,619	12,702	6,917
AAA	CCS	PH - California Children's Services				0
AAA	CTN	CTC - Court Judicial Benefits				0
AAA	DAT	District Attorney (all funds)	9,700	14,983	9,700	5,283
AAA	DCS	Child Support Services (all funds)				0
AAA	DPA	Human Services Admin Claim (all funds)	10,505	16,226	10,505	5,721
AAA	EDF	Economic Development Agency (all funds)				0
AAA	EMC	PH - Indigent Ambulance				0
AAA	FLP	CTC - Drug Court Programs				0
AAA	GJY	CTC - Grand Jury				0
AAA	HCC	Health Administration (all funds)				0
AAA	IDC	CTC - Indigent Defense (all funds)				0
AAA	JPL	Capital Facilities Leases				0
AAA	LIT	Litigation				0
AAA	LNJ	Law and Justice Group (all funds)				0
AAA	LUS	Land Use Services Dept (all funds)				0
AAA	MLH	Behavioral Health (all funds)	49,873	77,031	49,873	27,158
AAA	OCH	HR - Ctr for Emp Hlth & Wellness				0
AAA	PBD	Public Defender				0
AAA	PGD	Public Guardian-Conservator (all funds)				0
AAA	PHL	Public Health (all funds)	15,878	24,523	15,878	8,645
AAA	PRB	Probation-Admin, Corr & Det (all funds)	2,240	3,460	2,240	1,220
AAA	ROV	Registrar of Voters	435	672	435	237
AAA	SCL	County Schools				0
AAA	SHR	Sheriff/Coroner/Pub Admin (all funds)	43,304	66,885	43,304	23,581
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 (all funds)	88,194	136,223	88,237	47,986
AAF	OOA	Aging and Adult Services				0
CJV	CIP	Capital Improvement Fund (all funds)	125,302	193,534	125,302	68,232
FPD	106	SBC Fire Protect District (all funds)	31,560	48,745	31,560	17,185
RFZ	097	Flood Control District (all funds)	262,263	405,074	262,263	142,811

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

		Real Estate Services				
		Base: Allocation:				
Fund	Dept	Job Costs	Base x 1.5445	Credits	Total	
RHH	498	IHSS Public Authority	1,370	2,116	1,370	746
RRC	903	Children & Families First Commission	2,001	3,091	2,001	1,090
RSC	HPS	Preschool Services	60,530	93,492	60,508	32,984
SAA	TRA	PW - Transportation (all funds)	92,025	142,135	84,891	57,244
SAC	JOB	Workforce Development (all funds)	19,510	30,134	19,510	10,624
SAP	CLB	County Library (all funds)	15,834	24,456	15,834	8,622
SAU	ECD	CDH - General Admin	30,102	46,494	30,102	16,392
SCJ	CAO	Courthouse Temp Construction				0
SCM	CAO	Criminal Justice Temp Const				0
SFH	CAO	Disaster Recovery Fund				0
SMI	ICM	I.C.E.M.A. (all funds)	304	470	304	166
All Other						
(various)	(various)	All Other (all funds)	60,299	93,135	60,213	32,922
(various)	(various)	Self-Gov'd Specl Districts (all funds)				0
MPA	500	Mojave Desert AQMD (all funds)				0
NFY	870	S A N B A G (all funds)				0
NGJ	875	Inland Library System (all funds)				0
NHY	890	L A F C O				0
NIA	900	County Law Library (all funds)				0
PAB	RET	Board of Retirement - Admin (all funds)				0
SQE	SSV	San Sevaine/Cedar Glen RDA (all funds)	1,892	2,923	1,892	1,031
Totals			1,395,553	2,155,492	1,356,578	798,914

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

			Real Estate Services			
			Base Allocation:			
Fund	Dept		Job Costs	Base x 0.3422	Total	Total Allocation
Central Support Service Units						
AAA	ANE	Real Estate - Project Mgmt Division			0	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector			0	0
AAA	CAO/FAB	County Administrative Office			0	24,398
AAA	CCL	County Counsel			0	237
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	3,079
AAA	ISD	IS - Geographical Information System			0	0
AAA	PUR	Purchasing			0	0
AAA	RPR/RNT	Real Estate Services/Rent			0	62,583
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services			0	0
IAJ	ISD	IS - Computer Operations (all funds)			0	0
IAM	ISD	IS - Telecommunication Svcs (all funds)	54,005	18,482	18,482	47,760
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 (all funds)	14,681	5,024	5,024	13,019
IPD	ISD	IS - Business Solutions Department			0	0
Enterprise Funds						
EAA	SWM	PW - Solid Waste Mgmt - Op (all funds)	33,473	11,456	11,456	29,684
EAD	MCR	Arrowhead Rgnl Med Center (all funds)	21,837	7,473	7,473	19,365
General Fund Operating Units						
AAA	APT	Airports (all funds)	217,001	74,265	74,265	192,429
AAA	ASR	Assessor/Rec/Cnty Clerk (all funds)	196	67	67	173
AAA	AWM	Agriculture/Weights & Meas (all funds)			0	0
AAA	BDF	Board of Supervisors (all funds)			0	0
AAA	CBD	Clerk of the Board (all funds)			0	0

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

		Real Estate Services				
		Base Allocation:				
Fund	Dept	Job Costs	Base x 0.3422	Total	Total Allocation	
AAA	CCM	County Museum (all funds)	11,310	3,871	3,871	10,029
AAA	CCP	Regional Parks (all funds)	12,702	4,347	4,347	11,264
AAA	CCS	PH - California Children's Services			0	0
AAA	CTN	CTC - Court Judicial Benefits			0	0
AAA	DAT	District Attorney (all funds)	9,700	3,320	3,320	8,603
AAA	DCS	Child Support Services (all funds)			0	0
AAA	DPA	Human Services Admin Claim (all funds)	10,505	3,595	3,595	9,316
AAA	EDF	Economic Development Agency (all funds)			0	0
AAA	EMC	PH - Indigent Ambulance			0	0
AAA	FLP	CTC - Drug Court Programs			0	0
AAA	GJY	CTC - Grand Jury			0	0
AAA	HCC	Health Administration (all funds)			0	0
AAA	IDC	CTC - Indigent Defense (all funds)			0	0
AAA	JPL	Capital Facilities Leases			0	0
AAA	LIT	Litigation			0	0
AAA	LNJ	Law and Justice Group (all funds)			0	0
AAA	LUS	Land Use Services Dept (all funds)			0	0
AAA	MLH	Behavioral Health (all funds)	49,873	17,068	17,068	44,226
AAA	OCH	HR - Ctr for Emp Hlth & Wellness			0	0
AAA	PBD	Public Defender			0	0
AAA	PGD	Public Guardian-Conservator (all funds)			0	0
AAA	PHL	Public Health (all funds)	15,878	5,434	5,434	14,079
AAA	PRB	Probation-Admin, Corr & Det (all funds)	2,240	767	767	1,987
AAA	ROV	Registrar of Voters	435	149	149	386
AAA	SCL	County Schools			0	0
AAA	SHR	Sheriff/Coroner/Pub Admin (all funds)	43,304	14,820	14,820	38,401
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 (all funds)	88,194	30,184	30,184	78,170
AAF	OOA	Aging and Adult Services			0	0
CJV	CIP	Capital Improvement Fund (all funds)	125,302	42,882	42,882	111,114
FPD	106	SBC Fire Protect District (all funds)	31,560	10,801	10,801	27,985
RFZ	097	Flood Control District (all funds)	262,263	89,755	89,755	232,566

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

Real Estate Services						
Base Allocation:						
Fund	Dept		Job Costs	Base x 0.3422	Total	Total Allocation
RHH	498	IHSS Public Authority	1,370	469	469	1,215
RRC	903	Children & Families First Commission	2,001	685	685	1,774
RSC	HPS	Preschool Services	60,530	20,715	20,715	53,699
SAA	TRA	PW - Transportation (all funds)	92,025	31,494	31,494	88,738
SAC	JOB	Workforce Development (all funds)	19,510	6,677	6,677	17,301
SAP	CLB	County Library (all funds)	15,834	5,419	5,419	14,041
SAU	ECD	CDH - General Admin	30,102	10,302	10,302	26,694
SCJ	CAO	Courthouse Temp Construction			0	0
SCM	CAO	Criminal Justice Temp Const			0	0
SFH	CAO	Disaster Recovery Fund			0	0
SMI	ICM	I.C.E.M.A. (all funds)	304	104	104	271
All Other						
(various)	(various)	All Other (all funds)	60,299	20,636	20,636	53,559
(various)	(various)	Self-Gov'd Specl Districts (all funds)			0	0
MPA	500	Mojave Desert AQMD (all funds)			0	0
NFY	870	S A N B A G (all funds)			0	0
NGJ	875	Inland Library System (all funds)			0	0
NHY	890	L A F C O			0	0
NIA	900	County Law Library (all funds)			0	0
PAB	RET	Board of Retirement - Admin (all funds)			0	0
SQE	SSV	San Sevaine/Cedar Glen RDA (all funds)	1,892	648	648	1,678
Totals			1,288,326	440,908	440,908	1,239,822





SAN BERNARDINO
COUNTY



APPENDIX

CARRY FORWARD

This cost allocation plan is considered a “fixed (estimated) with carry-forward” plan. Under this procedure, the fixed (estimated) amounts for the future year covered by the agreement are not subject to adjustments for that year. However, when the actual costs of the year involved become known, the differences between the fixed (estimated) amounts previously approved and the actual costs will be carried forward and used as an adjustment to the fixed (estimated) amounts established for a later year. As such, total current year allocations are identified as “Actual Costs”. The “Fixed Costs”, which are based on the costs claimed from a prior plan, are compared to the “Actual Costs” and the difference is computed and identified as the “Carry Forward” amount.

CARRY FORWARD COMPUTATION

Fund	Dept	Note	Cost Allocation Thru This Plan		Cost Allocation Thru 2016-2017 Plan	
			Actual 2016-2017 Costs	Fixed 2016-2017 Costs	Carry Forward	
Internal Service Funds						
IAG	PUR	Printing Services		90,901	73,253	17,648
IAJ	ISD	IS - Computer Operations (all funds)		1,022,085	912,210	109,875
IAM	ISD	IS - Telecommunication Svcs (all funds)		534,714	355,401	179,313
IAV	PUR	Surplus Property & Storage Operations		165,754	106,833	58,921
IAY	PUR	Mail/Courier Services		64,882	60,971	3,911
IBP	RMG	Risk Management (all funds)		1,211,343	786,040	425,303
IFM	FLT	Fleet Management (all funds)		392,127	354,186	37,941
IPD	ISD	IS - Business Solutions Department		194,321	255,112	(60,791)
Enterprise Funds						
EAA	SWM	PW - Solid Waste Mgmt - Op (all funds)		299,350	107,168	192,182
EAD	MCR	Arrowhead Rgnl Med Center (all funds)		4,383,312	3,799,960	583,352
General Fund Operating Units						
AAA	APT	Airports (all funds)		730,464	694,675	35,789
AAA	ASR	Assessor/Rec/Cnty Clerk (all funds)		1,373,038	1,262,906	110,132
AAA	AWM	Agriculture/Weights & Meas (all funds)		230,369	170,642	59,727
AAA	BDF	Board of Supervisors (all funds)		563,060	531,875	31,185
AAA	CBD	Clerk of the Board (all funds)		132,520	155,898	(23,378)
AAA	CCM	County Museum (all funds)		1,060,969	925,176	135,793
AAA	CCP	Regional Parks (all funds)		2,307,312	3,374,322	(1,067,010)
AAA	CCS	PH - California Children's Services		247,608	230,364	17,244
AAA	CTN	CTC - Court Judicial Benefits		49	49	0
AAA	DAT	District Attorney (all funds)		2,804,777	2,243,403	561,374
AAA	DCS	Child Support Services (all funds)		520,856	463,418	57,438
AAA	DPA	Human Services Admin Claim (all funds)		6,394,472	5,308,326	1,086,146
AAA	EDF	Economic Development Agency (all funds)	1	120,652	118,303	2,349
AAA	EMC	PH - Indigent Ambulance		450	337	113
AAA	FLP	CTC - Drug Court Programs		480	448	32
AAA	GJY	CTC - Grand Jury		47,689	27,924	19,765
AAA	HCC	Health Administration (all funds)		2,156	2,319	(163)
AAA	IDC	CTC - Indigent Defense (all funds)		2,619	2,845	(226)

CARRY FORWARD COMPUTATION

Fund	Dept		Cost Allocation Thru This Plan		Cost Allocation Thru 2016-2017 Plan	
			Note	Actual 2016-2017 Costs	Fixed 2016-2017 Costs	Carry Forward
AAA	JPL	Capital Facilities Leases		(6,947)	(32,793)	25,846
AAA	LIT	Litigation		2,691	7,080	(4,389)
AAA	LNJ	Law and Justice Group (all funds)		1,928	30,168	(28,240)
AAA	LUS	Land Use Services Dept (all funds)		1,031,619	1,596,837	(565,218)
AAA	MLH	Behavioral Health (all funds)		1,590,851	1,099,200	491,651
AAA	OCH	HR - Ctr for Emp Hlth & Wellness		24,434	20,213	4,221
AAA	PBD	Public Defender		858,989	725,514	133,475
AAA	PGD	Public Guardian-Conservator (all funds)	1	137,527	151,172	(13,645)
AAA	PHL	Public Health (all funds)		1,804,881	1,688,694	116,187
AAA	PRB	Probation-Admin, Corr & Det (all funds)		7,800,429	6,156,322	1,644,107
AAA	ROV	Registrar of Voters		493,788	402,443	91,345
AAA	SCL	County Schools		92,432	136,044	(43,612)
AAA	SHR	Sheriff/Coroner/Pub Admin (all funds)		33,864,016	26,815,248	7,048,768
AAA	SVR	PW - Surveyor (all funds)		122,211	109,365	12,846
AAA	TRC	CTC - Trial Court Funding MOE		1,647	1,275	372
AAA	VAF	Veterans Affairs		124,954	143,071	(18,117)
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (all funds)		874,058	872,080	1,978
AAF	OOA	Aging and Adult Services		101,111	80,010	21,101
CJV	CIP	Capital Improvement Fund (all funds)		266,542	550,090	(283,548)
FPD	106	SBC Fire Protect District (all funds)		6,493,476	4,356,292	2,137,184
RFZ	097	Flood Control District (all funds)		640,974	499,758	141,216
RHH	498	IHSS Public Authority		69,632	36,851	32,781
RRC	903	Children & Families First Commission		33,531	25,308	8,223
RSC	HPS	Preschool Services		2,142,450	2,048,027	94,423
SAA	TRA	PW - Transportation (all funds)		3,190,341	3,147,683	42,658
SAC	JOB	Workforce Development (all funds)		275,278	189,965	85,313
SAP	CLB	County Library (all funds)		1,163,792	820,406	343,386
SAU	ECD	CDH - General Admin		110,592	57,550	53,042
SCJ	CAO	Courthouse Temp Construction		738	468	270
SCM	CAO	Criminal Justice Temp Const		736	468	268
SFH	CAO	Disaster Recovery Fund		107	127	(20)

CARRY FORWARD COMPUTATION

Fund	Dept	Note	Cost Allocation Thru This Plan		Cost Allocation Thru 2016-2017 Plan	
			Actual 2016-2017 Costs	Fixed 2016-2017 Costs	Carry Forward	
SMI	ICM	I.C.E.M.A. (all funds)	249,246	329,177	(79,931)	
All Other						
(various)	(various)	All Other (all funds)	5,164,132	3,710,660	1,453,472	
(various)	(various)	Self-Gov'd Specl Districts (all funds)	18,034	39,199	(21,165)	
MPA	500	Mojave Desert AQMD (all funds)	(624)	(87)	(537)	
NFY	870	S A N B A G (all funds)	55,034	34,621	20,413	
NGJ	875	Inland Library System (all funds)	1,422	1,149	273	
NHY	890	L A F C O	10,109	13,236	(3,127)	
NIA	900	County Law Library (all funds)	(24)	(611)	587	
PAB	RET	Board of Retirement - Admin (all funds)	82,589	50,795	31,794	
SQE	SSV	San Sevaine/Cedar Glen RDA (all funds)	1,891	2,936	(1,045)	
Totals			93,788,946	78,240,375	15,548,571	

NOTE:

1. All funds in dept ECD changed rollup from Unit 763 AAA-EDF to Unit 97 SAU-ECD.



OSCAR VALDEZ

Auditor-Controller/Treasurer/Tax Collector

268 West Hospitality Lane, San Bernardino, CA 92415

Board of
SUPERVISORS



Robert A. Lovingood
CHAIRMAN
First District Supervisor



Curt Hagman
VICE-CHAIRMAN
Fourth District Supervisor



Janice Rutherford
Second District Supervisor



James C. Ramos
Third District Supervisor



Josie Gonzales
Fifth District Supervisor

Gary McBride
Chief Executive Officer

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