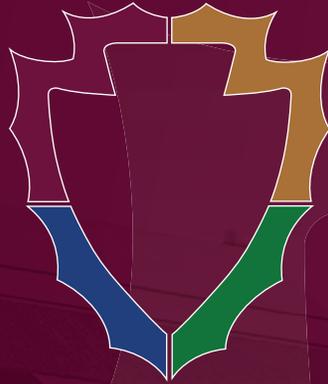


# COUNTY OF SAN BERNARDINO



## 2011-2012 COUNTYWIDE COST ALLOCATION PLAN (COWCAP)

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

Estimated FY 2011-2012 Allowable Costs

Actual FY 2009-2010 Allowable Costs



# **COUNTY OF SAN BERNARDINO**

## **2011-2012**

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

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

Estimated FY 2011-2012 Allowable Costs

Actual FY 2009-2010 Allowable Costs



**COUNTY OF SAN BERNARDINO  
2011-2012  
COUNTYWIDE COST ALLOCATION PLAN**

**TABLE OF CONTENTS**

	<u>Section</u>
Certification for Cost Plan .....	1
Organization Chart .....	1
Authority Summary .....	1
Summary of Claimable Costs .....	2
Summary of Costs Allocated to Service Units .....	3
Service Units Expenditure Detail .....	4
Allocation of General Costs	
Computer Software and Equipment Use .....	5
Rent .....	6
Space Use .....	7
Utilities .....	8
Allocation of Service Unit Costs	
<u>Service Units:</u>	
AAA ACR Auditor/Controller .....	9
AAA ANE Architecture and Engineering .....	10
AAA CAO County Administrative Office .....	11
AAA CCL County Counsel .....	12
AAA FMC Facilities Management - Custodial .....	13
AAA FMG Facilities Management - Grounds .....	14
AAA FMM Facilities Management - Maintenance .....	15
AAA HRD/UNI Human Resources .....	16

**COUNTY OF SAN BERNARDINO  
2011-2012  
COUNTYWIDE COST ALLOCATION PLAN**

**TABLE OF CONTENTS**

	<u>Section</u>
AAA PUR Purchasing .....	17
AAA RPR/RNT Real Estate Services .....	18
AAA SDD Systems Development.....	19

**APPENDIX**

**I. ADJUSTMENTS TO ACTUAL FISCAL YEAR 2009-2010 COSTS**

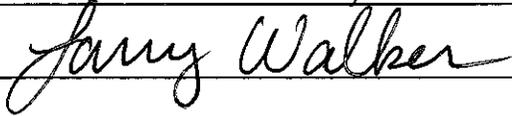
Cost Estimation Allowance.....	20
Summary of Cost Estimation Allowances	
Summary of Cost Estimation Allowances Allocated to Service Units	
Service Unit Cost Estimation Allowances	
Roll Forward Computation .....	21

## 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:

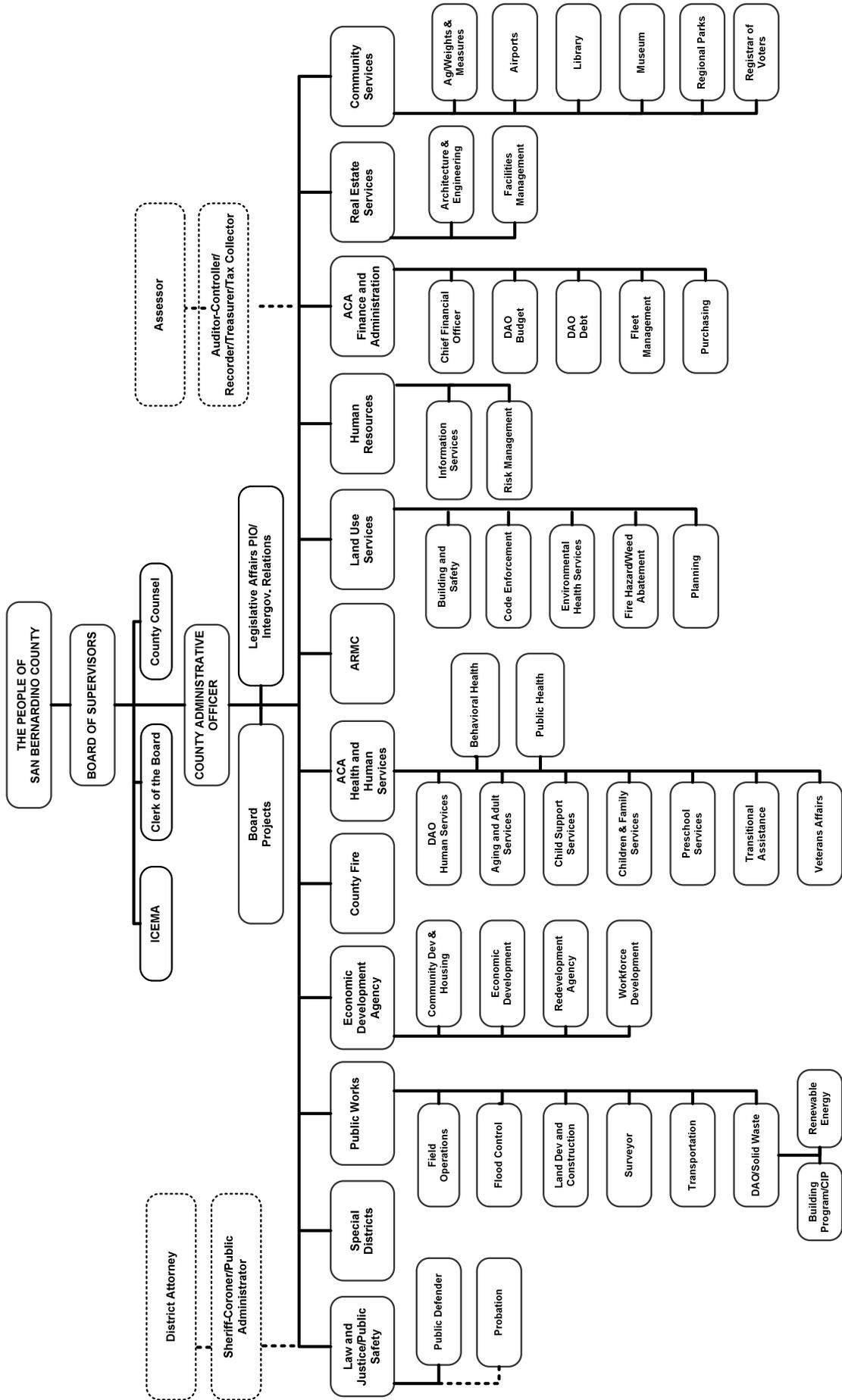
- (1) All costs included in this proposal to establish cost allocations or billing for the fiscal year ending June 30, 2012 are allowable in accordance with the requirements of OMB Circular A-87, "Cost Principles for State and Local Governments" and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Government Unit: San Bernardino County  
Signature:   
Name of Official: LARRY WALKER  
Title: Auditor-Controller/Recorder/Treasurer/Tax Collector  
Date of Execution: December 10, 2010

# COUNTY OF SAN BERNARDINO ORGANIZATIONAL CHART

As of 12/2010



**COUNTY OF SAN BERNARDINO**  
**2011-2012**  
**COUNTYWIDE COST ALLOCATION PLAN**

**AUTHORITY SUMMARY**

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

The County of San Bernardino is required to submit a cost allocation plan annually. The plan is subject to review and approval by the California State Controller acting for the cognizant Federal agency, the Department of Health and Human Services (HSS). When the State Controller deems it to be appropriate, a field review is performed to verify that the data incorporated in the county cost plan is adequately supported. A field review was completed for the plan used during County fiscal year 2010.



## **SUMMARY OF CLAIMABLE COSTS**

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

<b>COSTS ALLOCATED TO ...</b>			<b>COSTS ALLOCATED FROM ...</b>				
Fund	Dept		Space Use	Computer Software + Equipment Use	Utilities	Rent	Auditor/ Controller AAA-ACR
<b>Operating Units</b>							
<b>Internal Service Funds</b>							
IAG	PUR	Printing Services	17,879	0	34,146	0	31,731
IAJ	(various)	IS - Computer Operations	210,861	0	564,524	0	74,938
IAM	(various)	IS - Network Services	32,204	0	147,558	0	99,999
IAV	PUR	Surplus Property & Storage Operations	20,723	0	42,696	0	10,825
IAY	PUR	Mail Services	5,877	0	12,109	0	23,271
IBA	VHS	Fleet Mgmt - Motor Pool	0	0	1,355	0	23,848
IBP	RMG	Risk Management (all funds)	47,950	0	47,617	0	436,364
ICB	VHS	Fleet Mgmt - Garage/Warehouse	0	0	132,957	0	75,281
<b>Operating Units</b>							
<b>Enterprise Funds</b>							
EAA	SWM	Solid Waste Management (all funds)	0	0	62,792	0	217,286
EAD	MCR	Arrowhead Regional Medical Center (all funds)	0	0	48,126	0	917,179
<b>Operating Units</b>							
<b>General Fund Operating Units</b>							
AAA	ADS	Behavioral Health - Alcohol & Drug Services	161	635	2,769	0	31,192
AAA	APT	Airports Administration	37,918	44,971	331,637	0	24,660
AAA	ASR	Assessor	123,202	17,676	164,016	0	61,208
AAA	AWM	Agriculture/Weights & Measures	12,768	51,947	26,160	0	26,127
AAA	BDF	Board of Supervisors (all districts)	130,741	909	94,643	0	33,936
AAA	CBD	Clerk of the Board	22,312	0	15,827	0	11,880
AAA	CCM	County Museum	138,342	18,249	289,712	0	27,578
AAA	CCP	Regional Parks	452,950	119,392	2,534,230	0	148,715
AAA	CCS	California Children's Services	0	1,461	0	0	38,642
AAA	CTN	Court Facilities/Judicial Benefits	0	0	0	0	76
AAA	DAT	District Attorney	245,868	14,686	357,903	0	195,404
AAA	DCS	Child Support Services	0	0	0	0	172,546
AAA	DPA	Human Services - Admin	47,707	0	12,062	0	1,230,191
AAA	EDF	Economic Development Function	22,967	12,062	0	0	117,476

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

**COSTS ALLOCATED FROM ...**

<b>Arch. &amp; Eng. AAA-ANE</b>	<b>County Admin. Office AAA-CAO</b>	<b>County Counsel AAA-CCL</b>	<b>Fac. Mgmt Custodial AAA-FMC</b>	<b>Fac. Mgmt Grounds AAA-FMG</b>	<b>Fac. Mgmt Maint. AAA-FMM</b>	<b>Human Resources AAA- HRD/UNI</b>	<b>Purch. AAA-PUR</b>
0	6,446	0	13,314	2,513	7,631	6,963	1,145
0	40,930	0	42,501	8,194	107,116	9,051	49,828
0	29,511	0	4,480	15,152	43,096	(16,412)	54,410
0	818	0	15,814	2,646	7,912	742	573
0	8,763	0	4,485	750	2,244	15,953	764
0	1,309	3,604	0	0	3,081	1,380	1,909
0	20,534	103,368	463	65	10,349	12,272	2,291
0	25,923	(808)	2	183	14,991	51,209	2,864
0	30,330	20,619	3,855	1,659	17,872	34,610	10,691
51,497	934,360	(2,274)	0	135,377	1,505	1,228,382	84,384
0	14,756	0	0	0	2,178	8,030	382
(5,972)	9,002	14,178	3,457	(31,269)	1,595	16,207	13,937
0	57,486	255,437	70,557	28,663	87,527	100,925	1,145
0	20,207	12,288	10,469	1,534	7,629	19,452	2,291
0	21,101	658,017	76,433	29,755	108,702	90,307	9,546
0	4,759	60,809	13,328	5,429	17,968	(11,515)	1,336
0	17,626	23,333	69,310	92,218	117,624	33,159	2,100
0	56,114	117,059	4,893	816	2,440	153,993	31,883
0	48,396	(728)	0	0	0	52,685	1,145
0	0	0	0	0	1,833	0	0
0	168,455	57,592	116,522	46,710	183,014	235,310	8,782
0	137,811	10,605	101	0	774	177,357	5,727
0	1,290,471	(693,765)	36,267	5,900	11,586	1,483,728	85,911
0	17,072	1,445	0	0	625	20,290	98,321

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

**COSTS ALLOCATED FROM ...**

<b>Fund/Dept</b>	<b>Real Est Services AAA- RPR/RNT</b>	<b>IS System Dev AAA-SDD</b>	<b>Total Actual</b>
<b>Operating Units</b>			
<b>Internal Service Funds</b>			
IAG PUR	0	3,520	125,287
IAJ (various)	0	838,659	1,946,603
IAM (various)	25,091	145,179	580,268
IAV PUR	0	157	102,905
IAY PUR	0	1,677	75,894
IBA VHS	0	251	36,737
IBP RMG	0	2,417	683,691
ICB VHS	30	4,963	307,595
<b>Operating Units</b>			
<b>Enterprise Funds</b>			
EAA SWM	5,882	41,905	447,501
EAD MCR	12,241	179,061	3,589,839
<b>Operating Units</b>			
<b>General Fund Operating Units</b>			
AAA ADS	737	2,825	63,664
AAA APT	62,979	(9,272)	514,027
AAA ASR	4,549	493,068	1,465,462
AAA AWM	2,855	6,900	200,627
AAA BDF	9,044	304,712	1,567,846
AAA CBD	0	237,191	379,326
AAA CCM	7,165	821	837,236
AAA CCP	3,739	30,075	3,656,299
AAA CCS	(9)	9,265	150,858
AAA CTN	0	0	1,908
AAA DAT	1,280	173,995	1,805,520
AAA DCS	8,517	53,238	566,676
AAA DPA	105,569	742,031	4,357,658
AAA EDF	2,750	13,891	306,898

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

**COSTS ALLOCATED FROM ...**

---

<b>Cost Estimation</b>	<b>Total Estimated</b>	<b>Roll Forward</b>	<b>Total Claimable</b>
(7,585)	117,702	(23,815)	93,887
(289,027)	1,657,576	886,054	2,543,631
(21,933)	558,336	165,707	724,043
(11,427)	91,478	(78,920)	12,558
302	76,196	(6,072)	70,124
4,601	41,338	(112,479)	(71,140)
203,339	887,030	(421,731)	465,299
4,165	311,760	(188,993)	122,767
25,177	472,678	(323,933)	148,744
120,103	3,709,942	(1,252,958)	2,456,984
2,547	66,211	(108,587)	(42,376)
(9,844)	504,183	(354,413)	149,770
(148,396)	1,317,065	(168,313)	1,148,752
(7,083)	193,544	(110,091)	83,454
(75,315)	1,492,531	(404,655)	1,087,875
(36,774)	342,553	9,953	352,506
(114,868)	722,368	(86,400)	635,968
75,909	3,732,208	369,873	4,102,081
9,551	160,409	(59,387)	101,022
(550)	1,358	(16,239)	(14,880)
(124,659)	1,680,861	(428,860)	1,252,000
10,107	576,783	(317,701)	259,082
70,526	4,428,184	(2,261,586)	2,166,598
188,046	494,944	(139,603)	355,342

---

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

**COSTS ALLOCATED FROM ...**

<b>COSTS ALLOCATED TO ...</b>			<b>COSTS ALLOCATED FROM ...</b>				
<b>Fund</b>	<b>Dept</b>		<b>Space Use</b>	<b>Computer Software + Equipment Use</b>	<b>Utilities</b>	<b>Rent</b>	<b>Auditor/ Controller AAA-ACR</b>
AAA	EMC	Emergency Medical Care Costs	0	0	0	0	500
AAA	FLP	Family Law Program	0	0	0	0	2,532
AAA	GJY	Grand Jury	1,717	0	5,640	0	4,910
AAA	HCC	Health Care Costs	0	0	0	0	2,512
AAA	IDC	Indigent Defense	0	0	0	0	5,632
AAA	LIT	Litigation Proceeds and Uses	0	0	0	0	782
AAA	LNJ	Law and Justice Group	0	28,910	0	0	2,446
AAA	LUS	Land Use Services Department	127,540	26,842	112,527	0	79,066
AAA	MLH	Behavioral Health	0	0	156,012	0	373,354
AAA	OCH	HRD - Employee Health and Wellness	0	530	0	0	10,713
AAA	PBD	Public Defender	116,659	23,881	205,248	0	102,173
AAA	PGD	Public Guardian	34,248	3,570	66,163	0	9,442
AAA	PHL	Public Health	207,755	220,024	345,708	0	290,244
AAA	PRB	Probation	1,515,521	55,242	1,238,715	0	407,679
AAA	ROV	Registrar of Voters	43,150	57,126	88,904	0	46,671
AAA	SCL	County Schools	83,347	0	52,024	0	9,039
AAA	SHR	Sheriff	4,697,415	5,149,206	6,020,064	0	1,881,148
AAA	SVR	Surveyor	8,713	41,274	19,286	0	18,815
AAA	TRC	Trial Court Funding	0	0	0	0	1,761
AAA	TTC	Treasurer -Tax Collector	52,176	73,233	92,112	0	306,508
AAA	VAF	Veterans Affairs	6,940	883	14,859	0	7,085

**Operating Units**

**Other Operating Units**

(various)	(various)	Brd-Gov'd Fire Districts (summary)	1,700	100,715	0	0	9,873
(various)	(various)	Brd-Gov'd Special Districts (summary)	259,148	461,690	25,879	0	176,564
(various)	(various)	Redevelopment Agency - RDA	0	1,090	0	0	6,165
(various)	RGP/RPR	El Mirage Project	0	0	0	0	45
AAF	OOA	Aging and Adult Services	0	2,939	0	0	39,866
CJV	CIP	Capital Improvement Funds - All Funds	0	5,271	0	0	19,496
RFZ	097	Flood Control District (all zones)	31,310	4,217	61,679	0	41,457
RHH	498	IHSS Public Authority	0	0	0	0	10,049
RRC	903	Children & Families First Comm.	0	0	0	0	36,060
RSC	HPS	Headstart/Preschool Services	63,383	143,819	36,369	0	304,768

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

**COSTS ALLOCATED FROM ...**

<b>Arch. &amp; Eng. AAA-ANE</b>	<b>County Admin. Office AAA-CAO</b>	<b>County Counsel AAA-CCL</b>	<b>Fac. Mgmt Custodial AAA-FMC</b>	<b>Fac. Mgmt Grounds AAA-FMG</b>	<b>Fac. Mgmt Maint. AAA-FMM</b>	<b>Human Resources AAA- HRD/UNI</b>	<b>Purch. AAA-PUR</b>
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0
0	0	1,234	0	0	1,228	0	0
0	189	6	0	0	0	339	573
0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	3,246
0	327	3,997	0	0	0	345	8,782
0	42,340	585,993	78,540	28,168	104,955	147,192	26,537
0	250,543	8,157	32,926	9,197	51,137	28,761	43,910
0	3,928	0	0	0	1,742	4,092	0
0	84,026	83,471	59,126	30,155	29,737	170,852	13,173
0	7,227	0	26,998	5,891	12,513	6,821	0
0	236,530	11,120	192,313	77,869	212,457	281,403	65,292
0	376,267	71,538	260,637	107,484	1,413,754	575,741	26,155
0	10,412	25,860	32,983	5,509	25,852	66,267	3,627
0	0	93,576	0	0	0	0	0
0	1,176,103	340,642	482,377	50,262	1,643,803	2,189,322	128,867
0	11,444	(26,542)	4,805	0	15,899	10,490	2,482
0	0	0	0	0	0	0	0
0	53,583	64,404	53,957	17,631	72,453	76,244	12,982
0	5,074	33,163	8,302	1,569	11,010	8,050	0
0	0	0	0	0	0	2,388	8,973
3,016	0	9,983	17,533	2,999	17,616	(2,929)	33,219
0	2,317	7,218	0	0	(925)	4,160	6,873
0	0	0	0	0	0	0	0
0	30,380	48,946	0	0	(90)	54,971	8,782
375,755	0	0	764	12,622	(47,249)	0	64,338
0	54,225	27,666	14,418	0	47,741	(66,698)	29,973
0	0	2,341	0	0	0	4,317	955
0	0	52,178	0	0	1,120	19,250	0
0	216,008	19,839	51,186	0	(747)	1,270,909	64,338

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

**COSTS ALLOCATED FROM ...**

<b>Fund/Dept</b>	<b>Real Est Services AAA- RPR/RNT</b>	<b>IS System Dev AAA-SDD</b>	<b>Total Actual</b>
AAA EMC	0	0	500
AAA FLP	0	0	2,532
AAA GJY	0	0	14,729
AAA HCC	0	112	3,730
AAA IDC	0	0	5,632
AAA LIT	0	0	4,027
AAA LNJ	0	69,660	114,468
AAA LUS	2,788	15,370	1,377,860
AAA MLH	11,363	145,716	1,111,076
AAA OCH	1,060	752	22,817
AAA PBD	790	26,112	945,402
AAA PGD	0	1,383	174,256
AAA PHL	22,891	40,106	2,203,714
AAA PRB	2,068	164,756	6,215,558
AAA ROV	0	39,239	445,599
AAA SCL	0	41	238,027
AAA SHR	76,310	1,108,195	24,943,713
AAA SVR	0	(12,874)	93,792
AAA TRC	0	0	1,761
AAA TTC	0	907,203	1,782,487
AAA VAF	1,266	971	99,173
<b>Operating Units</b>			
<b>Other Operating Units</b>			
(various) (various)	0	771	124,419
(various) (various)	43,205	18,660	1,066,583
(various) (various)	7,009	899	34,805
(various) RGP/RPR	43,326	0	43,371
AAF OOA	(57)	5,816	191,553
CJV CIP	95	0	431,093
RFZ 097	56,786	41,019	343,793
RHH 498	117	1,412	19,190
RRC 903	1,178	4,346	114,131
RSC HPS	38,287	41,352	2,249,509

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

**COSTS ALLOCATED FROM ...**

<b>Cost Estimation</b>	<b>Total Estimated</b>	<b>Roll Forward</b>	<b>Total Claimable</b>
22	522	(303)	220
114	2,646	645	3,292
(205)	14,524	739	15,263
1,205	4,935	(44,858)	(39,923)
253	5,885	(1,139)	4,746
6,401	10,428	2,871	13,300
(16,239)	98,229	(101,901)	(3,672)
2,956	1,380,817	(413,778)	967,039
(100,929)	1,010,148	(1,130,774)	(120,626)
(2,965)	19,851	(22,760)	(2,909)
(80,873)	864,529	(232,227)	632,303
(24,107)	150,149	(29,547)	120,602
(93,839)	2,109,875	(773,360)	1,336,516
(895,790)	5,319,768	(612,201)	4,707,568
(30,722)	414,877	(832,905)	(418,027)
10,075	248,102	110,287	358,389
(711,117)	24,232,596	(370,940)	23,861,656
(8,993)	84,799	(152,202)	(67,403)
81	1,843	(21)	1,822
(122,768)	1,659,719	(679,500)	980,219
(8,258)	90,915	19,740	110,655
18,107	142,526	(391,951)	(249,425)
30,867	1,097,450	(882,033)	215,417
11,014	45,819	16,879	62,698
(24,616)	18,755	(9,240)	9,515
25,927	217,480	(52,451)	165,029
(408,792)	22,301	(1,844,623)	(1,822,322)
19,032	362,825	(385,824)	(22,999)
2,254	21,444	(423)	21,021
1,750	115,882	46,399	162,281
119,360	2,368,869	(327,379)	2,041,490

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

**COSTS ALLOCATED FROM ...**

<b>COSTS ALLOCATED TO ...</b>			<b>COSTS ALLOCATED FROM ...</b>				
<b>Fund</b>	<b>Dept</b>		<b>Space Use</b>	<b>Computer Software + Equipment Use</b>	<b>Utilities</b>	<b>Rent</b>	<b>Auditor/ Controller AAA-ACR</b>
SAA	TRA	Transportation (all funds)	127,214	2,171,922	133,198	0	191,221
SAC	JOB	Workforce Development (all funds)	0	17,175	0	0	138,315
SAP	CLB	County Library	320,047	72,719	2,812	0	232,521
SFH	CAO	Disaster Recovery Fund	0	0	0	0	484
SKX	106	SBC Fire Protection District	460,776	2,783,777	28,802	0	369,312
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	0	40,966	0	0	13,450
STD	905	Authority for the Handicapped	0	0	0	0	81,376
<b>Operating Units</b>							
<b>All Other</b>							
(various)	(various)	All Other	1,692,079	283,582	678,653	81,072	596,812
(various)	(various)	Self-Gov'd Special Districts (summary)	0	0	0	0	6,258
MPA	500	Mojave Desert AQMD (all funds)	0	0	0	0	2,723
NFY	870	S A N B A G (all funds)	0	1,433	0	0	(7,407)
NGJ	875	Inland Library System (all funds)	0	0	0	0	1,272
NHY	890	L A F C O	0	0	0	0	3,694
NIA	900	Law Library	0	0	0	0	1,997
PAB	RET	Board of Retirement - Admin	0	5,705	0	0	18,683
<b>Totals</b>			<b>11,421,270</b>	<b>12,059,731</b>	<b>14,307,492</b>	<b>81,072</b>	<b>9,888,416</b>

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

**COSTS ALLOCATED FROM ...**

<b>Arch. &amp; Eng. AAA-ANE</b>	<b>County Admin. Office AAA-CAO</b>	<b>County Counsel AAA-CCL</b>	<b>Fac. Mgmt Custodial AAA-FMC</b>	<b>Fac. Mgmt Grounds AAA-FMG</b>	<b>Fac. Mgmt Maint. AAA-FMM</b>	<b>Human Resources AAA- HRD/UNI</b>	<b>Purch. AAA-PUR</b>
0	120,550	75,934	50,182	39,894	76,948	444,495	27,110
0	35,290	5,951	0	0	3,295	53,602	96,984
0	121,784	4,806	1,294	6,192	17,214	178,060	11,455
0	0	0	0	0	0	0	0
0	0	3,040	21,607	4,668	27,080	74,832	31,501
0	6,081	(3,084)	0	0	0	5,684	14,319
0	0	0	0	0	0	0	0
0	0	47,013	560,119	146,220	261,030	340,506	573
0	0	(1,824)	0	0	0	63,691	0
0	0	0	0	0	0	0	0
0	0	41,055	0	0	0	8,567	0
0	0	0	0	0	0	724	0
0	1,662	0	0	0	0	985	0
0	0	0	0	0	0	0	0
0	0	0	0	0	0	34,712	0
<b>424,296</b>	<b>5,808,472</b>	<b>2,278,458</b>	<b>2,436,320</b>	<b>892,625</b>	<b>4,758,868</b>	<b>9,782,222</b>	<b>1,206,383</b>

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

**COSTS ALLOCATED FROM ...**

<b>Fund/Dept</b>	<b>Real Est Services AAA- RPR/RNT</b>	<b>IS System Dev AAA-SDD</b>	<b>Total Actual</b>
SAA TRA	159,024	(35,701)	3,581,991
SAC JOB	12,496	6,756	369,864
SAP CLB	18,510	23,683	1,011,096
SFH CAO	0	0	484
SKX 106	21,318	74,761	3,901,473
SMI ICM	2,011	2,402	81,828
STD 905	0	0	81,376
<b>Operating Units</b>			
<b>All Other</b>			
(various) (various)	36,178	21,844	4,745,680
(various) (various)	(75)	0	68,050
MPA 500	0	0	2,723
NFY 870	11,424	(31,996)	23,076
NGJ 875	0	234	2,230
NHY 890	0	12,432	18,772
NIA 900	0	0	1,997
PAB RET	0	2,856	61,956
	<b>821,789</b>	<b>5,974,814</b>	<b>82,142,225</b>

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

**COSTS ALLOCATED FROM ...**

<b>Cost Estimation</b>	<b>Total Estimated</b>	<b>Roll Forward</b>	<b>Total Claimable</b>
(229,449)	3,352,541	(289,459)	3,063,082
193,885	563,749	150,986	714,734
14,542	1,025,639	(207,889)	817,750
22	507	(2,748)	(2,241)
31,805	3,933,278	(272,945)	3,660,332
30,212	112,039	81,828	193,867
3,064	84,440	(20,732)	63,708
(1,307,144)	3,438,536	(2,370,535)	1,068,001
5,649	73,698	(91,841)	(18,143)
877	3,600	(9,401)	(5,802)
(58,713)	(35,637)	(238,088)	(273,724)
35	2,264	(433)	1,831
(509)	18,263	(36,646)	(18,382)
497	2,494	(3,680)	(1,186)
862	62,819	29,151	91,970
<b>(3,728,246)</b>	<b>78,413,979</b>	<b>(17,810,357)</b>	<b>60,603,623</b>



**SUMMARY OF COSTS ALLOCATED TO SERVICE UNITS**

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

<b>COSTS ALLOCATED FROM ...</b>			<b>COSTS ALLOCATED TO ...</b>				
Fund	Dept		Auditor/ Controller AAA-ACR	Arch. & Eng. AAA-ANE	County Admin. Office AAA-CAO	County Counsel AAA-CCL	Fac. Mgmt Custodial AAA-FMC
<b>Central Support Service Units</b>							
AAA	ACR	Auditor/Controller-Recorder	2,027,632	110,798	97,627	33,627	22,870
AAA	ANE	Architecture & Engineering	0	0	0	0	0
AAA	CAO	County Administrative Office	55,673	6,261	8,078	22,068	11,665
AAA	CCL	County Counsel	77,969	154,289	200,055	1,504,412	14,316
AAA	FMC	Facilities Management - Custodial	19,722	22,817	36,341	61,648	8,436
AAA	FMG	Facilities Management - Grounds	9,012	9,227	14,696	24,927	11,279
AAA	FMM	Facilities Management - Maintenance	45,593	31,858	53,993	91,806	41,067
AAA	HRD/UNI	Human Resources	(78,228)	6,408	7,853	47,080	31,855
AAA	PUR	Purchasing	29,109	0	3,217	9,499	1,762
AAA	RPR/RNT	Real Estate Services/Rent	149	0	47,133	2,129	0
AAA	SDD	IS - System Development	1,300,088	48,443	360,462	4,908	99,531
<b>Totals</b>			<b>3,486,719</b>	<b>390,100</b>	<b>829,456</b>	<b>1,802,103</b>	<b>242,780</b>

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

**COSTS ALLOCATED TO ...**

<b>Fac. Mgmt Grounds AAA-FMG</b>	<b>Fac. Mgmt Maint. AAA-FMM</b>	<b>Human Resources AAA- HRD/UNI</b>	<b>Purch. AAA-PUR</b>	<b>Real Est Services AAA- RPR/RNT</b>	<b>IS System Dev AAA-SDD</b>	<b>Total</b>
11,061	42,184	76,222	54,220	28,862	25,146	2,530,249
0	0	0	0	0	0	0
5,515	16,206	33,704	4,652	4,882	27,760	196,464
0	14,316	207,968	37,731	36,437	62,399	2,309,892
3,796	10,756	46,871	9,045	3,844	0	223,276
19,867	14,381	9,507	1,496	0	0	114,391
18,480	52,360	60,236	4,817	13,579	3,064	416,854
5,244	16,276	86,378	4,428	3,576	(4,880)	125,990
2,222	20,377	2,911	1,379	306	3,371	74,152
0	0	0	0	23,213	0	72,623
44,825	127,139	655,843	120,499	5,712	1,858,182	4,625,630
<b>111,010</b>	<b>313,995</b>	<b>1,179,640</b>	<b>238,267</b>	<b>120,409</b>	<b>1,975,042</b>	<b>10,689,522</b>



**SERVICE UNITS EXPENDITURE DETAIL**

<b>Fund</b>	<b>Dept</b>		<b>Salaries and Employee Benefits</b>	<b>Services and Supplies</b>	<b>Prior Year</b>	<b>Total Current Expenditures</b>
<b>Central Support Service Units</b>						
AAA	ACR	Auditor/Controller - Recorder	15,309,691	3,944,084	966,850	20,220,626
AAA	ANE	Architecture & Engineering	2,417,214	218,833	9,716	2,645,763
AAA	CAO	County Administrative Office	4,855,857	500,170	270,166	5,626,193
AAA	CCL	County Counsel	11,282,772	561,225	75,131	11,919,128
AAA	FMC	Facilities Management - Custodial	1,818,158	2,393,420	86,473	4,298,051
AAA	FMG	Facilities Management - Grounds	1,044,811	715,575	1,580	1,761,966
AAA	FMM	Facilities Management - Maintenance	4,263,473	3,363,506	317,490	7,944,469
AAA	HRD/UNI	Human Resources	15,467,042	3,517,342	9,810	18,994,194
AAA	PUR	Purchasing	1,478,923	116,986	2,405	1,598,315
AAA	RPR/RNT	Real Estate Services/Rent	1,770,596	243,243	1,532	2,015,371
AAA	SDD	IS - Systems Development	11,741,163	3,076,022	88,630	14,905,814
<b>TOTALS</b>			<b>71,449,700</b>	<b>18,650,406</b>	<b>1,829,783</b>	<b>91,929,889</b>



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

Fund	Dept		Computer Software		Equipment		Total
			Acquisition Costs	Depreciation Expense	Acquisition Costs	Use Allow 0.066667	
<b>Central Support Service Units</b>							
AAA	ACR	Auditor/Controller - Recorder	95,350	21,396	2,290,087	152,673	174,069
AAA	ANE	Architecture & Engineering	109,305	3,036	28,724	1,915	4,951
AAA	CAO	County Administrative Office	0	0	81,946	5,463	5,463
AAA	CCL	County Counsel	0	0	81,354	5,424	5,424
AAA	FMC	Facilities Management - Custodial	0	0	2,944	196	196
AAA	FMG	Facilities Management - Grounds	0	0	70,940	4,729	4,729
AAA	FMM	Facilities Management - Maintenance	0	0	133,431	8,895	8,895
AAA	HRD/UNI	Human Resources	0	0	11,970	798	798
AAA	PUR	Purchasing	0	0	21,461	1,431	1,431
AAA	RPR/RNT	Real Estate Services/Rent	0	0	0	0	0
AAA	SDD	IS - Systems Development	0	0	164,595	10,973	10,973
<b>SUBTOTALS</b>			<b>204,655</b>	<b>24,432</b>	<b>2,887,452</b>	<b>192,498</b>	<b>216,930</b>
<b>Internal Service Funds</b>							
IAG	PUR	Printing Services	0	0	0	0	0
IAJ	(various)	IS - Computer Operations	0	0	0	0	0
IAM	(various)	IS - Network Services	0	0	0	0	0
IAV	PUR	Surplus Property & Storage Operations	0	0	0	0	0
IAY	PUR	Mail Services	0	0	0	0	0
IBA	VHS	Fleet Mgmt - Motor Pool	0	0	0	0	0
IBP	RMG	Risk Management (all funds)	0	0	0	0	0
ICB	VHS	Fleet Mgmt - Garage/Warehouse	0	0	0	0	0
<b>SUBTOTALS</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Enterprise Funds</b>							
EAA	SWM	Solid Waste Management (all funds)	0	0	0	0	0

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

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

**General Fund Operating Units**

AAA	ADS	Behavioral Health - Alcohol & Drug Service	0	0	9,530	635	635
AAA	APT	Airports Administration	0	0	674,565	44,971	44,971
AAA	ASR	Assessor	0	0	265,141	17,676	17,676
AAA	AWM	Agriculture/Weights & Measures	0	0	779,196	51,947	51,947
AAA	BDF	Board of Supervisors (all districts)	0	0	13,641	909	909
AAA	CBD	Clerk of the Board	0	0	0	0	0
AAA	CCM	County Museum	0	0	273,738	18,249	18,249
AAA	CCP	Regional Parks	0	0	1,790,876	119,392	119,392
AAA	CCS	California Children's Services	0	0	21,918	1,461	1,461
AAA	CTN	Court Facilities/Judicial Benefits	0	0	0	0	0
AAA	DAT	District Attorney	6,000	167	217,785	14,519	14,686
AAA	DCS	Child Support Services	0	0	0	0	0
AAA	DPA	Human Services - Admin	0	0	0	0	0
AAA	EDF	Economic Development Function	0	0	180,925	12,062	12,062
AAA	EMC	Emergency Medical Care Costs	0	0	0	0	0
AAA	FLP	Family Law Program	0	0	0	0	0
AAA	GJY	Grand Jury	0	0	0	0	0
AAA	HCC	Health Care Costs	0	0	0	0	0
AAA	IDC	Indigent Defense	0	0	0	0	0
AAA	LIT	Litigation Proceeds and Uses	0	0	0	0	0
AAA	LNJ	Law and Justice Group	0	0	433,650	28,910	28,910
AAA	LUS	Land Use Services Department	184,999	5,139	325,551	21,703	26,842
AAA	MLH	Behavioral Health	0	0	0	0	0
AAA	OCH	HRD - Employee Health and Wellness	0	0	7,957	530	530

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

Fund	Dept		Computer Software		Equipment		Total
			Acquisition Costs	Depreciation Expense	Acquisition Costs	Use Allow 0.066667	
AAA	PBD	Public Defender	0	0	358,207	23,881	23,881
AAA	PGD	Public Guardian	0	0	53,544	3,570	3,570
AAA	PHL	Public Health	194,204	6,795	3,198,426	213,229	220,024
AAA	PRB	Probation	0	0	828,623	55,242	55,242
AAA	ROV	Registrar of Voters	0	0	856,879	57,126	57,126
AAA	SCL	County Schools	0	0	0	0	0
AAA	SHR	Sheriff	1,078,280	89,798	75,890,745	5,059,408	5,149,206
AAA	SVR	Surveyor	0	0	619,105	41,274	41,274
AAA	TRC	Trial Court Funding	0	0	0	0	0
AAA	TTC	Treasurer -Tax Collector	0	0	1,098,488	73,233	73,233
AAA	VAF	Veterans Affairs	0	0	13,246	883	883
<b>SUBTOTALS</b>			<b>1,463,483</b>	<b>101,899</b>	<b>87,911,737</b>	<b>5,860,812</b>	<b>5,962,711</b>

**Other Operating Units**

(various)	(various)	Brd-Gov'd Fire Districts (summary)	0	0	1,510,713	100,715	100,715
(various)	(various)	Brd-Gov'd Special Districts (summary)	0	0	6,925,315	461,690	461,690
(various)	(various)	Redevelopment Agency - RDA	0	0	16,355	1,090	1,090
(various)	RGP/RPR	El Mirage Project	0	0	0	0	0
AAF	OOA	Aging and Adult Services	0	0	44,078	2,939	2,939
CJV	CIP	Capital Improvement Funds - All Funds	0	0	79,070	5,271	5,271
RFZ	097	Flood Control District (all zones)	0	0	63,248	4,217	4,217
RHH	498	IHSS Public Authority	0	0	0	0	0
RRC	903	Children & Families First Comm.	0	0	0	0	0
RSC	HPS	Headstart/Preschool Services	0	0	2,157,281	143,819	143,819
SAA	TRA	Transportation (all funds)	0	0	32,578,666	2,171,922	2,171,922
SAC	JOB	Workforce Development (all funds)	0	0	257,624	17,175	17,175
SAP	CLB	County Library	0	0	1,090,776	72,719	72,719
SFH	CAO	Disaster Recovery Fund	0	0	0	0	0

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

Fund	Dept		Computer Software		Equipment		Total
			Acquisition Costs	Depreciation Expense	Acquisition Costs	Use Allow 0.066667	
SKX	106	SBC Fire Protection District	0	0	41,756,453	2,783,777	2,783,777
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	0	0	614,480	40,966	40,966
STD	905	Authority for the Handicapped	0	0	0	0	0
<b>SUBTOTALS</b>			<b>0</b>	<b>0</b>	<b>87,094,058</b>	<b>5,806,300</b>	<b>5,806,300</b>
<b>All Other</b>							
(various)	(various)	All Other	0	0	4,253,715	283,582	283,582
(various)	(various)	Self-Gov'd Special Districts (summary)	0	0	0	0	0
MPA	500	Mojave Desert AQMD (all funds)	0	0	0	0	0
NFY	870	S A N B A G (all funds)	0	0	21,500	1,433	1,433
NGJ	875	Inland Library System (all funds)	0	0	0	0	0
NHY	890	L A F C O	0	0	0	0	0
NIA	900	Law Library	0	0	0	0	0
PAB	RET	Board of Retirement - Admin	0	0	85,572	5,705	5,705
<b>SUBTOTALS</b>			<b>0</b>	<b>0</b>	<b>4,360,787</b>	<b>290,721</b>	<b>290,721</b>
<b>TOTALS</b>			<b>1,668,139</b>	<b>126,331</b>	<b>182,254,035</b>	<b>12,150,330</b>	<b>12,276,661</b>

**RENT - ALLOWED COSTS**

<b>Fund</b>	<b>Dept</b>		<b>Rent Paid by Real Estate Svcs For Others</b>	<b>Less Amount Transferred To User</b>	<b>Total Allowed Costs</b>
<b>Central Support Service Units</b>					
AAA	ACR	Auditor/Controller - Recorder	78,161	78,161	0
AAA	ANE	Architecture & Engineering	0	0	0
AAA	CAO	County Administrative Office	0	0	0
AAA	CCL	County Counsel	6,234	6,234	0
AAA	FMC	Facilities Management - Custodial	0	0	0
AAA	FMG	Facilities Management - Grounds	0	0	0
AAA	FMM	Facilities Management - Maintenance	0	0	0
AAA	HRD/UNI	Human Resources	0	0	0
AAA	PUR	Purchasing	0	0	0
AAA	RPR/RNT	Real Estate Services/Rent	0	0	0
AAA	SDD	IS - Systems Development	0	0	0
<b>SUBTOTALS</b>			<b>84,395</b>	<b>84,395</b>	<b>0</b>
<b>Internal Service Funds</b>					
IAG	PUR	Printing Services	0	0	0
IAJ	(various)	IS - Computer Operations	0	0	0
IAM	(various)	IS - Network Services	25,198	25,198	0
IAV	PUR	Surplus Property & Storage Operations	0	0	0
IAY	PUR	Mail Services	0	0	0
IBA	VHS	Fleet Mgmt - Motor Pool	0	0	0
IBP	RMG	Risk Management (all funds)	0	0	0
ICB	VHS	Fleet Mgmt - Garage/Warehouse	68,400	68,400	0
<b>SUBTOTALS</b>			<b>93,598</b>	<b>93,598</b>	<b>0</b>
<b>Enterprise Funds</b>					
EAA	SWM	Solid Waste Management (all funds)	0	0	0

**RENT - ALLOWED COSTS**

<b>Fund</b>	<b>Dept</b>		<b>Rent Paid by Real Estate Svcs For Others</b>	<b>Less Amount Transferred To User</b>	<b>Total Allowed Costs</b>
EAD	MCR	Arrowhead Regional Medical Center (all funds)	404,085	404,085	0
<b>SUBTOTALS</b>			<b>404,085</b>	<b>404,085</b>	<b>0</b>

**General Fund Operating Units**

AAA	ADS	Behavioral Health - Alcohol & Drug Services	210,389	210,389	0
AAA	APT	Airports Administration	0	0	0
AAA	ASR	Assessor	138,263	138,263	0
AAA	AWM	Agriculture/Weights & Measures	75,069	75,069	0
AAA	BDF	Board of Supervisors (all districts)	56,770	56,770	0
AAA	CBD	Clerk of the Board	0	0	0
AAA	CCM	County Museum	105,992	105,992	0
AAA	CCP	Regional Parks	0	0	0
AAA	CCS	California Children's Services	312,800	312,800	0
AAA	CTN	Court Facilities/Judicial Benefits	0	0	0
AAA	DAT	District Attorney	777,495	777,495	0
AAA	DCS	Child Support Services	2,587,869	2,587,869	0
AAA	DPA	Human Services - Admin	18,322,519	18,322,519	0
AAA	EDF	Economic Development Function	264,054	264,054	0
AAA	EMC	Emergency Medical Care Costs	0	0	0
AAA	FLP	Family Law Program	0	0	0
AAA	GJY	Grand Jury	0	0	0
AAA	HCC	Health Care Costs	9,106	9,106	0
AAA	IDC	Indigent Defense	0	0	0
AAA	LIT	Litigation Proceeds and Uses	0	0	0
AAA	LNJ	Law and Justice Group	0	0	0
AAA	LUS	Land Use Services Department	266,100	266,100	0
AAA	MLH	Behavioral Health	3,980,854	3,980,854	0
AAA	OCH	HRD - Employee Health and Wellness	83,875	83,875	0

**RENT - ALLOWED COSTS**

<b>Fund</b>	<b>Dept</b>		<b>Rent Paid by Real Estate Svcs For Others</b>	<b>Less Amount Transferred To User</b>	<b>Total Allowed Costs</b>
AAA	PBD	Public Defender	501,868	501,868	0
AAA	PGD	Public Guardian	0	0	0
AAA	PHL	Public Health	3,093,561	3,093,561	0
AAA	PRB	Probation	1,337,431	1,337,431	0
AAA	ROV	Registrar of Voters	0	0	0
AAA	SCL	County Schools	0	0	0
AAA	SHR	Sheriff	634,474	634,474	0
AAA	SVR	Surveyor	0	0	0
AAA	TRC	Trial Court Funding	0	0	0
AAA	TTC	Treasurer -Tax Collector	0	0	0
AAA	VAF	Veterans Affairs	39,784	39,784	0
<b>SUBTOTALS</b>			<b>32,798,271</b>	<b>32,798,271</b>	<b>0</b>

**Other Operating Units**

(various)	(various)	Brd-Gov'd Fire Districts (summary)	0	0	0
(various)	(various)	Brd-Gov'd Special Districts (summary)	25,630	25,630	0
(various)	(various)	Redevelopment Agency - RDA	97,572	97,572	0
(various)	RGP/RP	EI Mirage Project	0	0	0
AAF	OOA	Aging and Adult Services	31,824	31,824	0
CJV	CIP	Capital Improvement Funds - All Funds	0	0	0
RFZ	097	Flood Control District (all zones)	0	0	0
RHH	498	IHSS Public Authority	0	0	0
RRC	903	Children & Families First Comm.	0	0	0
RSC	HPS	Headstart/Preschool Services	2,360,464	2,360,464	0
SAA	TRA	Transportation (all funds)	27,449	27,449	0
SAC	JOB	Workforce Development (all funds)	1,309,012	1,309,012	0
SAP	CLB	County Library	484,616	484,616	0
SFH	CAO	Disaster Recovery Fund	0	0	0

**RENT - ALLOWED COSTS**

<b>Fund</b>	<b>Dept</b>		<b>Rent Paid by Real Estate Svcs For Others</b>	<b>Less Amount Transferred To User</b>	<b>Total Allowed Costs</b>
SKX	106	SBC Fire Protection District	23,193	23,193	0
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	135,351	135,351	0
STD	905	Authority for the Handicapped	0	0	0
<b>SUBTOTALS</b>			<b>4,495,111</b>	<b>4,495,111</b>	<b>0</b>
<b>All Other</b>					
(various)	(various)	All Other	81,072	0	81,072
(various)	(various)	Self-Gov'd Special Districts (summary)	0	0	0
MPA	500	Mojave Desert AQMD (all funds)	0	0	0
NFY	870	S A N B A G (all funds)	0	0	0
NGJ	875	Inland Library System (all funds)	0	0	0
NHY	890	L A F C O	0	0	0
NIA	900	Law Library	0	0	0
PAB	RET	Board of Retirement - Admin	0	0	0
<b>SUBTOTALS</b>			<b>81,072</b>	<b>0</b>	<b>81,072</b>
<b>TOTALS</b>			<b>37,956,532</b>	<b>37,875,460</b>	<b>81,072</b>

## SPACE USE - ALLOWED COSTS

Fund	Dept		County-Owned Buildings	
			Acquisition Cost	Space Use Allowance: 2%
<b>Central Support Service Units</b>				
AAA	ACR	Auditor/Controller - Recorder	11,049,812	220,996
AAA	ANE	Architecture & Engineering	2,024,779	40,496
AAA	CAO	County Administrative Office	3,225,012	64,500
AAA	CCL	County Counsel	5,470,118	109,402
AAA	FMC	Facilities Management - Custodial	738,794	14,776
AAA	FMG	Facilities Management - Grounds	332,457	6,649
AAA	FMM	Facilities Management - Maintenance	941,962	18,839
AAA	HRD/UNI	Human Resources	2,558,029	51,161
AAA	PUR	Purchasing	625,516	12,510
AAA	RPR/RNT	Real Estate Services/Rent	345,144	6,903
AAA	SDD	IS - Systems Development	169,099	3,382
<b>SUBTOTALS</b>			<b>27,480,724</b>	<b>549,614</b>
<b>Internal Service Funds</b>				
IAG	PUR	Printing Services	893,928	17,879
IAJ	(various)	IS - Computer Operations	10,543,073	210,861
IAM	(various)	IS - Network Services	1,610,210	32,204
IAV	PUR	Surplus Property & Storage Operations	1,036,126	20,723
IAY	PUR	Mail Services	293,854	5,877
IBA	VHS	Fleet Mgmt - Motor Pool	0	0
IBP	RMG	Risk Management (all funds)	2,397,504	47,950
ICB	VHS	Fleet Mgmt - Garage/Warehouse	0	0
<b>SUBTOTALS</b>			<b>16,774,695</b>	<b>335,494</b>
<b>Enterprise Funds</b>				
EAA	SWM	Solid Waste Management (all funds)	0	0
EAD	MCR	Arrowhead Regional Medical Center (all funds)	0	0
<b>SUBTOTALS</b>			<b>0</b>	<b>0</b>

## SPACE USE - ALLOWED COSTS

Fund	Dept		County-Owned Buildings	
			Acquisition Cost	Space Use Allowance: 2%
<b>General Fund Operating Units</b>				
AAA	ADS	Behavioral Health - Alcohol & Drug Services	8,031	161
AAA	APT	Airports Administration	1,895,910	37,918
AAA	ASR	Assessor	6,160,082	123,202
AAA	AWM	Agriculture/Weights & Measures	638,399	12,768
AAA	BDF	Board of Supervisors (all districts)	6,537,055	130,741
AAA	CBD	Clerk of the Board	1,115,621	22,312
AAA	CCM	County Museum	6,917,106	138,342
AAA	CCP	Regional Parks	22,647,521	452,950
AAA	CCS	California Children's Services	0	0
AAA	CTN	Court Facilities/Judicial Benefits	0	0
AAA	DAT	District Attorney	12,293,419	245,868
AAA	DCS	Child Support Services	0	0
AAA	DPA	Human Services - Admin	2,385,373	47,707
AAA	EDF	Economic Development Function	1,148,356	22,967
AAA	EMC	Emergency Medical Care Costs	0	0
AAA	FLP	Family Law Program	0	0
AAA	GJY	Grand Jury	85,872	1,717
AAA	HCC	Health Care Costs	0	0
AAA	IDC	Indigent Defense	0	0
AAA	LIT	Litigation Proceeds and Uses	0	0
AAA	LNJ	Law and Justice Group	0	0
AAA	LUS	Land Use Services Department	6,377,012	127,540
AAA	MLH	Behavioral Health	0	0
AAA	OCH	HRD - Employee Health and Wellness	0	0
AAA	PBD	Public Defender	5,832,973	116,659
AAA	PGD	Public Guardian	1,712,395	34,248
AAA	PHL	Public Health	10,387,767	207,755
AAA	PRB	Probation	75,776,060	1,515,521
AAA	ROV	Registrar of Voters	2,157,494	43,150
AAA	SCL	County Schools	4,167,365	83,347
AAA	SHR	Sheriff	234,870,754	4,697,415
AAA	SVR	Surveyor	435,653	8,713

**SPACE USE - ALLOWED COSTS**

Fund	Dept		County-Owned Buildings	
			Acquisition Cost	Space Use Allowance: 2%
AAA	TRC	Trial Court Funding	0	0
AAA	TTC	Treasurer -Tax Collector	2,608,810	52,176
AAA	VAF	Veterans Affairs	346,992	6,940
<b>SUBTOTALS</b>			<b>406,506,021</b>	<b>8,130,120</b>
<b>Other Operating Units</b>				
(various)	(various)	Brd-Gov'd Fire Districts (summary)	84,976	1,700
(various)	(various)	Brd-Gov'd Special Districts (summary)	12,957,386	259,148
(various)	(various)	Redevelopment Agency - RDA	0	0
(various)	RGP/RPR	EI Mirage Project	0	0
AAF	OOA	Aging and Adult Services	0	0
CJV	CIP	Capital Improvement Funds - All Funds	0	0
RFZ	097	Flood Control District (all zones)	1,565,479	31,310
RHH	498	IHSS Public Authority	0	0
RRC	903	Children & Families First Comm.	0	0
RSC	HPS	Headstart/Preschool Services	3,169,125	63,383
SAA	TRA	Transportation (all funds)	6,360,698	127,214
SAC	JOB	Workforce Development (all funds)	0	0
SAP	CLB	County Library	16,002,352	320,047
SFH	CAO	Disaster Recovery Fund	0	0
SKX	106	SBC Fire Protection District	23,038,824	460,776
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	0	0
STD	905	Authority for the Handicapped	0	0
<b>SUBTOTALS</b>			<b>63,178,841</b>	<b>1,263,577</b>
<b>All Other</b>				
(various)	(various)	All Other	84,603,933	1,692,079
(various)	(various)	Self-Gov'd Special Districts (summary)	0	0
MPA	500	Mojave Desert AQMD (all funds)	0	0
NFY	870	S A N B A G (all funds)	0	0
NGJ	875	Inland Library System (all funds)	0	0
NHY	890	L A F C O	0	0

**SPACE USE - ALLOWED COSTS**

Fund	Dept		County-Owned Buildings	
			Acquisition Cost	Space Use Allowance: 2%
NIA	900	Law Library	0	0
PAB	RET	Board of Retirement - Admin	0	0
<b>SUBTOTALS</b>			<b>84,603,933</b>	<b>1,692,079</b>
<b>TOTALS</b>			<b>598,544,213</b>	<b>11,970,884</b>

## UTILITIES - ALLOWED COSTS

Fund	Dept		Utilities Paid by Facilities Management For Other	Less Refunds/Amount Transferred To User	Total Allowed Costs
<b>Central Support Service Units</b>					
AAA	ACR	Auditor/Controller - Recorder	216,858	0	216,858
AAA	ANE	Architecture & Engineering	28,725	0	28,725
AAA	CAO	County Administrative Office	45,752	0	45,752
AAA	CCL	County Counsel	77,603	0	77,603
AAA	FMC	Facilities Management - Custodial	58,576	0	58,576
AAA	FMG	Facilities Management - Grounds	26,359	0	26,359
AAA	FMM	Facilities Management - Maintenance	74,685	0	74,685
AAA	HRD/UNI	Human Resources	90,751	0	90,751
AAA	PUR	Purchasing	25,776	0	25,776
AAA	RPR/RNT	Real Estate Services/Rent	14,757	0	14,757
AAA	SDD	IS - Systems Development	6,277	0	6,277
<b>SUBTOTALS</b>			<b>666,121</b>	<b>0</b>	<b>666,121</b>
<b>Internal Service Funds</b>					
IAG	PUR	Printing Services	34,146	0	34,146
IAJ	(various)	IS - Computer Operations	564,524	0	564,524
IAM	(various)	IS - Network Services	147,558	0	147,558
IAV	PUR	Surplus Property & Storage Operations	42,696	0	42,696
IAY	PUR	Mail Services	12,109	0	12,109
IBA	VHS	Fleet Mgmt - Motor Pool	1,355	0	1,355
IBP	RMG	Risk Management (all funds)	47,617	0	47,617
ICB	VHS	Fleet Mgmt - Garage/Warehouse	132,957	0	132,957
<b>SUBTOTALS</b>			<b>982,962</b>	<b>0</b>	<b>982,962</b>
<b>Enterprise Funds</b>					
EAA	SWM	Solid Waste Management (all funds)	62,792	0	62,792
EAD	MCR	Arrowhead Regional Medical Center (all funds)	48,126	0	48,126
<b>SUBTOTALS</b>			<b>110,918</b>	<b>0</b>	<b>110,918</b>

## UTILITIES - ALLOWED COSTS

Fund	Dept		Utilities Paid by Facilities Management For Other	Less Refunds/Amount Transferred To User	Total Allowed Costs
<b>General Fund Operating Units</b>					
AAA	ADS	Behavioral Health - Alcohol & Drug Services	2,769	0	2,769
AAA	APT	Airports Administration	331,637	0	331,637
AAA	ASR	Assessor	164,016	0	164,016
AAA	AWM	Agriculture/Weights & Measures	26,160	0	26,160
AAA	BDF	Board of Supervisors (all districts)	94,643	0	94,643
AAA	CBD	Clerk of the Board	15,827	0	15,827
AAA	CCM	County Museum	289,712	0	289,712
AAA	CCP	Regional Parks	2,534,230	0	2,534,230
AAA	CCS	California Children's Services	0	0	0
AAA	CTN	Court Facilities/Judicial Benefits	0	0	0
AAA	DAT	District Attorney	357,903	0	357,903
AAA	DCS	Child Support Services	0	0	0
AAA	DPA	Human Services - Admin	12,062	0	12,062
AAA	EDF	Economic Development Function	0	0	0
AAA	EMC	Emergency Medical Care Costs	0	0	0
AAA	FLP	Family Law Program	0	0	0
AAA	GJY	Grand Jury	5,640	0	5,640
AAA	HCC	Health Care Costs	0	0	0
AAA	IDC	Indigent Defense	0	0	0
AAA	LIT	Litigation Proceeds and Uses	0	0	0
AAA	LNJ	Law and Justice Group	0	0	0
AAA	LUS	Land Use Services Department	112,527	0	112,527
AAA	MLH	Behavioral Health	156,012	0	156,012
AAA	OCH	HRD - Employee Health and Wellness	0	0	0
AAA	PBD	Public Defender	205,248	0	205,248
AAA	PGD	Public Guardian	66,163	0	66,163
AAA	PHL	Public Health	345,708	0	345,708
AAA	PRB	Probation	1,238,715	0	1,238,715
AAA	ROV	Registrar of Voters	88,904	0	88,904
AAA	SCL	County Schools	369,919	317,894	52,024
AAA	SHR	Sheriff	6,020,064	0	6,020,064
AAA	SVR	Surveyor	19,286	0	19,286
AAA	TRC	Trial Court Funding	0	0	0

## UTILITIES - ALLOWED COSTS

Fund	Dept		Utilities Paid by Facilities Management For Other	Less Refunds/Amount Transferred To User	Total Allowed Costs
AAA	TTC	Treasurer -Tax Collector	92,112	0	92,112
AAA	VAF	Veterans Affairs	14,859	0	14,859
<b>SUBTOTALS</b>			<b>12,564,114</b>	<b>317,894</b>	<b>12,246,220</b>

**Other Operating Units**

(various)	(various)	Brd-Gov'd Fire Districts (summary)	0	0	0
(various)	(various)	Brd-Gov'd Special Districts (summary)	25,879	0	25,879
(various)	(various)	Redevelopment Agency - RDA	0	0	0
(various)	RGP/RPR	El Mirage Project	0	0	0
AAF	OOA	Aging and Adult Services	0	0	0
CJV	CIP	Capital Improvement Funds - All Funds	0	0	0
RFZ	097	Flood Control District (all zones)	61,679	0	61,679
RHH	498	IHSS Public Authority	0	0	0
RRC	903	Children & Families First Comm.	0	0	0
RSC	HPS	Headstart/Preschool Services	36,369	0	36,369
SAA	TRA	Transportation (all funds)	133,198	0	133,198
SAC	JOB	Workforce Development (all funds)	0	0	0
SAP	CLB	County Library	2,812	0	2,812
SFH	CAO	Disaster Recovery Fund	0	0	0
SKX	106	SBC Fire Protection District	28,802	0	28,802
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	0	0	0
STD	905	Authority for the Handicapped	0	0	0
<b>SUBTOTALS</b>			<b>288,738</b>	<b>0</b>	<b>288,738</b>

**All Other**

(various)	(various)	All Other	1,848,330	1,169,677	678,653
(various)	(various)	Self-Gov'd Special Districts (summary)	0	0	0
MPA	500	Mojave Desert AQMD (all funds)	0	0	0
NFY	870	S A N B A G (all funds)	0	0	0
NGJ	875	Inland Library System (all funds)	0	0	0
NHY	890	L A F C O	0	0	0
NIA	900	Law Library	0	0	0

**UTILITIES - ALLOWED COSTS**

<b>Fund</b>	<b>Dept</b>		<b>Utilities Paid by Facilities Management For Other</b>	<b>Less Refunds/Amount Transferred To User</b>	<b>Total Allowed Costs</b>
PAB	RET	Board of Retirement - Admin	0	0	0
<b>SUBTOTALS</b>			<b>1,848,330</b>	<b>1,169,677</b>	<b>678,653</b>
<b>TOTALS</b>			<b>16,461,183</b>	<b>1,487,571</b>	<b>14,973,612</b>

# AUDITOR/CONTROLLER

## AAA ACR

### 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.

Effective fiscal year 2010-11, the Auditor-Controller/Recorder and Treasurer-Tax Collector have been consolidated into a new budget unit, Auditor-Controller/Recorder/Treasurer/Tax Collector, AAA-ATX.

However, for plan year 2011-2012 COWCAP continues to report the Auditor/Controller, AAA-ACR, as a Service Unit, and Treasurer-Tax Collector, AAA-TTC, as a General Fund Operating Unit using their respective FY 2009-10 actual costs.

### DESCRIPTION OF COSTS

The costs allocated include:

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

Miscellaneous revenue is then deducted from these costs to determine the 1st Allocation Net Allocable amount.

Current expenditures are distributed to each section/division based on actual costs and are the basis for distributing the 1st Allocation Net Allocable amount.

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

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

The support costs for HS Auditing, Recorder, Property Tax and School Claims are charged to those units. Single audit costs are allocated to all departments based on number of employees. Although individual programs in specific departments are selected for audit each year, the County as a whole benefits from the single audit program. Additionally, the choice of programs to be audited is not controlled by the department or the County. In any given year, any program in any department may be selected for audit. Therefore, it is appropriate to allocate the annual single audit costs to all departments.

Revenues and program reimbursements for services provided by the Auditor/Controller are credited against the applicable entity's share of 1st Allocation costs.

**Auditor/Controller - Recorder****1st Allocation**

Details	Source Section	Amount
<b>COSTS</b>		
Current Expenditures	4	20,220,626
Computer Software Depreciation & Equipment Use	5	174,069
Space Use	7	220,996
Utilities	8	216,858
<b>TOTAL ALLOCABLE</b>		<b>20,832,549</b>
<b>REVENUE</b>		
Miscellaneous Revenue		30,291
		<b>30,291</b>
<b>NET ALLOCABLE</b>		<b>20,802,259</b>

**Allocation to Function**

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0293	Less: Unallocated Costs	Less: Program Reimbursement
Administration	248,747	256,035	256,035	0
CAP/CAFR/Fraud Hotline/Single Audit	1,143,615	1,177,122	0	0
SB 90 & PC 4750	369,247	369,247	0	369,247
General Accounting/FAS System Administration	3,239,391	3,334,303	0	314,122
Property Tax	1,129,451	1,162,543	1,162,543	0
Accounts Payable	1,875,725	1,930,683	0	0
Payroll	2,849,364	2,932,849	0	4,853
Recorder	6,821,970	7,021,849	7,021,849	0
School Claims	19,153	19,714	0	0
HS Auditing	7,288	7,501	0	0
Audit Division	2,516,675	2,590,412	0	74,948
<b>TOTALS</b>	<b>20,220,626</b>	<b>20,802,259</b>	<b>8,440,428</b>	<b>763,170</b>

**Auditor/Controller - Recorder****2nd Allocation**

<b>Fund</b>	<b>Dept</b>	<b>Description</b>	<b>Amount</b>
AAA	ACR	Auditor/Controller - Recorder	2,027,632
AAA	ANE	Architecture & Engineering	0
AAA	CAO	County Administrative Office	55,673
AAA	CCL	County Counsel	77,969
AAA	FMC	Facilities Management - Custodial	19,722
AAA	FMG	Facilities Management - Grounds	9,012
AAA	FMM	Facilities Management - Maintenance	45,593
AAA	HRD/UNI	Human Resources	(78,228)
AAA	PUR	Purchasing	29,109
AAA	RPR/RNT	Real Estate Services/Rent	149
AAA	SDD	IS - Systems Development	1,300,088
<b>TOTAL ALLOCABLE</b>			<b>3,486,719</b>

**Allocation to Function**

<b>Allowed 1st Allocation</b>	<b>Dist. of 2nd Alloc. to Function 0.1724</b>	<b>Allowed 2nd Allocation</b>	<b>Base Used In Allocating to Benefiting Budget Units</b>
0	42,892	0	Not Allocated
1,177,122	197,198	197,198	No.of Employees
0	63,671	0	Not Allocated
3,020,181	558,580	558,580	No.of Acctg. Transactions
0	194,756	0	Not Allocated
1,930,683	323,438	323,438	No. of Claims and Deposits
2,927,996	491,327	491,327	No.of Payroll Warrants
0	1,176,338	0	Not Allocated
19,714	3,303	3,303	Direct Charge
7,501	1,257	1,257	Direct Charge
2,515,464	433,960	433,960	Audit Division Actual Hours
<b>11,598,661</b>	<b>3,486,719</b>	<b>2,009,062</b>	

**Auditor/Controller-Recorder AAA-ACR (1st Allocation)**

Fund	Dept		Accounts Payable		CAP/CAFR/Fraud/Single Audit	
			Base:	Allocation:	Base:	Allocation:
			No. of Claims and Deposits	Base x 0.8591	No. of Employees	Base x 59.1145
<b>Central Support Service Units</b>						
AAA	ACR	Auditor/Controller - Recorder	494,124	424,516	196	11,564
AAA	ANE	Architecture & Engineering	500	430	22	1,301
AAA	CAO	County Administrative Office	2,118	1,820	28	1,678
AAA	CCL	County Counsel	4,198	3,607	78	4,584
AAA	FMC	Facilities Management - Custodial	8,461	7,269	41	2,423
AAA	FMG	Facilities Management - Grounds	3,874	3,328	19	1,146
AAA	FMM	Facilities Management - Maintenance	18,057	15,513	57	3,366
AAA	HRD/UNI	Human Resources	16,008	13,753	118	7,001
AAA	PUR	Purchasing	662	569	16	966
AAA	RPR/RNT	Real Estate Services/Rent	13,208	11,347	17	1,014
AAA	SDD	IS - Systems Development	890	765	98	5,766
<b>Operating Units</b>						
<b>Internal Service Funds</b>						
IAG	PUR	Printing Services	4,572	3,928	20	1,164
IAJ	(various)	IS - Computer Operations	5,061	4,348	124	7,392
IAM	(various)	IS - Network Services	15,245	13,097	91	5,329
IAV	PUR	Surplus Property & Storage Operations	346	297	3	148
IAY	PUR	Mail Services	2,584	2,220	27	1,582
IBA	VHS	Fleet Mgmt - Motor Pool	444	381	4	236
IBP	RMG	Risk Management (all funds)	184,346	158,377	63	3,708
ICB	VHS	Fleet Mgmt - Garage/Warehouse	14,794	12,710	79	4,681
<b>Enterprise Funds</b>						
EAA	SWM	Solid Waste Management (all funds)	25,069	21,537	93	5,477
EAD	MCR	Arrowhead Regional Medical Center (all funds)	79,610	68,395	2,854	168,736
<b>General Fund Operating Units</b>						
AAA	ADS	Behavioral Health - Alcohol & Drug Services	6,758	5,806	45	2,665
AAA	APT	Airports Administration	5,681	4,881	28	1,626
AAA	ASR	Assessor	2,824	2,426	176	10,381
AAA	AWM	Agriculture/Weights & Measures	2,780	2,388	62	3,649
AAA	BDF	Board of Supervisors (all districts)	2,228	1,914	64	3,811

**Auditor/Controller-Recorder AAA-ACR (1st Allocation)**

<b>General Accounting</b>		<b>Audit Division</b>		<b>Payroll</b>		<b>Direct Charges</b>	<b>Credits</b>	<b>Total</b>
Base:	Allocation:	Base:	Allocation:	Base:	Allocation:			
No.of Acctg. Transactions	Base x 0.6473	Audit Division Actual Hours	Base x 118.4528	No.of Payroll Warrants	Base x 5.5346			
707,722	458,143	9,330	1,105,194	5,098	28,216			2,027,632
6,281	4,066	860	101,869	566	3,133			110,798
5,387	3,487	730	86,530	743	4,112			97,627
12,788	8,278	52	6,100	1,998	11,058			33,627
10,825	7,008	3	337	1,054	5,833			22,870
5,530	3,580	1	152	516	2,856			11,061
22,683	14,684	4	430	1,480	8,191			42,184
45,095	29,192	77	9,091	3,105	17,185			76,222
62,345	40,359	84	9,980	424	2,347			54,220
20,844	13,493	4	533	447	2,474			28,862
6,225	4,030	4	533	2,539	14,052			25,146
20,964	13,571	159	18,880	502	2,778		20,126	20,196
25,570	16,553	295	35,002	3,228	17,866		28,093	53,067
35,038	22,682	441	52,249	2,320	12,840		36,464	69,734
1,739	1,126	103	12,205	67	371		8,170	5,977
5,503	3,562	151	17,831	697	3,858		14,518	14,536
12,327	7,980	199	23,599	104	576		19,554	13,218
201,300	130,311	551	65,214	1,633	9,038		21,475	345,174
40,583	26,271	278	32,897	2,070	11,457		36,357	51,660
45,904	29,716	1,586	187,888	2,412	13,350		123,831	134,137
240,690	155,810	106	12,586	71,858	397,707		40,031	763,203
16,738	10,835			1,176	6,509			25,815
14,421	9,335	4	474	717	3,968			20,284
20,600	13,335			4,566	25,271			51,414
5,977	3,869	24	2,843	1,584	8,767			21,516
20,284	13,131			1,690	9,354			28,209

**Auditor/Controller-Recorder AAA-ACR (1st Allocation)**

Fund	Dept		Accounts Payable		CAP/CAFR/Fraud/Single Audit	
			Base:	Allocation:	Base:	Allocation:
			No. of Claims and Deposits	Base x 0.8591	No. of Employees	Base x 59.1145
AAA	CBD	Clerk of the Board	2,450	2,105	15	859
AAA	CCM	County Museum	4,432	3,808	54	3,183
AAA	CCP	Regional Parks	35,679	30,653	171	10,134
AAA	CCS	California Children's Services	1,134	974	148	8,740
AAA	CTN	Court Facilities/Judicial Benefits	16	14		
AAA	DAT	District Attorney	10,058	8,641	515	30,421
AAA	DCS	Child Support Services	6,008	5,162	421	24,887
AAA	DPA	Human Services - Admin	62,409	53,617	3,942	233,045
AAA	EDF	Economic Development Function	11,501	9,881	52	3,083
AAA	EMC	Emergency Medical Care Costs	266	229		
AAA	FLP	Family Law Program	1,198	1,029		
AAA	GJY	Grand Jury	2,534	2,177		
AAA	HCC	Health Care Costs	392	337	1	34
AAA	IDC	Indigent Defense	2,946	2,531		
AAA	LIT	Litigation Proceeds and Uses	406	349		
AAA	LNJ	Law and Justice Group	668	574	1	59
AAA	LUS	Land Use Services Department	14,242	12,236	130	7,646
AAA	MLH	Behavioral Health	57,612	49,496	765	45,245
AAA	OCH	HRD - Employee Health and Wellness	624	536	12	709
AAA	PBD	Public Defender	11,764	10,107	257	15,174
AAA	PGD	Public Guardian	942	809	22	1,305
AAA	PHL	Public Health	29,445	25,297	723	42,715
AAA	PRB	Probation	29,358	25,222	1,150	67,950
AAA	ROV	Registrar of Voters	12,416	10,667	32	1,880
AAA	SCL	County Schools	20	17		
AAA	SHR	Sheriff	423,503	363,843	3,593	212,392
AAA	SVR	Surveyor	2,232	1,918	35	2,067
AAA	TRC	Trial Court Funding	484	416		
AAA	TTC	Treasurer -Tax Collector	68,170	58,567	164	9,677
AAA	VAF	Veterans Affairs	602	517	15	916
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Fire Districts (summary)	3,792	3,258	12	728
(various)	(various)	Brd-Gov'd Special Districts (summary)	75,304	64,696	200	11,777
(various)	(various)	Redevelopment Agency - RDA	1,140	979	7	418

**Auditor/Controller-Recorder AAA-ACR (1st Allocation)**

<b>General Accounting</b>		<b>Audit Division</b>		<b>Payroll</b>		<b>Direct Charges</b>	<b>Credits</b>	<b>Total</b>
Base:	Allocation:	Base:	Allocation:	Base:	Allocation:			
No.of Acctg. Transactions	Base x 0.6473	Audit Division Actual Hours	Base x 118.4528	No.of Payroll Warrants	Base x 5.5346			
7,371	4,772			374	2,070			9,806
13,787	8,925			1,264	6,996			22,912
70,550	45,670	96	11,401	4,253	23,539			121,397
3,437	2,225			3,765	20,838			32,777
74	48							62
77,582	50,223	3	385	13,371	74,004			163,673
80,989	52,428	14	1,599	10,835	59,968			144,044
279,591	180,993	9	1,066	101,349	560,929	7,501		1,037,152
28,685	18,569	607	71,930	1,344	7,439		27,850	83,052
277	179							408
1,518	983			10	55			2,067
2,806	1,816			2	11			4,005
2,400	1,554			23	127			2,052
3,186	2,062							4,593
446	289							638
1,892	1,225			26	144			2,002
35,978	23,290	30	3,524	3,338	18,475			65,171
164,946	106,778			19,769	109,414			310,933
9,043	5,854			312	1,727			8,826
35,951	23,273			6,679	36,966			85,520
3,961	2,564			580	3,210			7,889
92,457	59,852	94	11,075	18,547	102,651			241,590
128,226	83,007	21	2,458	29,717	164,473		1,370	341,739
21,095	13,656	58	6,811	822	4,549			37,564
376	243	442	52,386			19,714	85,712	(13,351)
608,198	393,716	929	110,043	85,080	470,886			1,550,880
10,079	6,525			927	5,131			15,640
1,574	1,019							1,435
118,121	76,465	632	74,847	4,226	23,389			242,945
3,418	2,213			409	2,264			5,910
7,390	4,784			330	1,826		2,992	7,604
132,365	85,686	819	97,013	4,471	24,745		183,053	100,865
4,216	2,729			185	1,024		82	5,069

**Auditor/Controller-Recorder AAA-ACR (1st Allocation)**

Fund	Dept		Accounts Payable		CAP/CAFR/Fraud/Single Audit	
			Base:	Allocation:	Base:	Allocation:
			No. of Claims and Deposits	Base x 0.8591	No. of Employees	Base x 59.1145
(various)	RGP/RPR	EI Mirage Project	8	7		
AAF	OOA	Aging and Adult Services	6,614	5,682	93	5,486
CJV	CIP	Capital Improvement Funds - All Funds	6,219	5,343		
RFZ	097	Flood Control District (all zones)	14,754	12,676	166	9,793
RHH	498	IHSS Public Authority	990	851	23	1,332
RRC	903	Children & Families First Comm.	5,032	4,323		
RSC	HPS	Headstart/Preschool Services	37,212	31,970	660	39,009
SAA	TRA	Transportation (all funds)	32,334	27,779	368	21,770
SAC	JOB	Workforce Development (all funds)	35,701	30,672	108	6,373
SAP	CLB	County Library	42,152	36,214	372	21,993
SFH	CAO	Disaster Recovery Fund	142	122		
SKX	106	SBC Fire Protection District	85,650	73,584	1,116	66,010
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	1,604	1,378	19	1,098
STD	905	Authority for the Handicapped	284	244		
<b>All Other</b>						
(various)	(various)	All Other	155,870	133,912	33	1,994
(various)	(various)	Self-Gov'd Special Districts (summary)	15,326	13,167		
MPA	500	Mojave Desert AQMD (all funds)	10,540	9,055		
NFY	870	S A N B A G (all funds)	400	344	44	2,610
NGJ	875	Inland Library System (all funds)	20	17	4	221
NHY	890	L A F C O	2,170	1,864	5	300
NIA	900	Law Library	5,844	5,021		
PAB	RET	Board of Retirement - Admin	204	175	46	2,694
<b>Totals</b>			<b>2,247,259</b>	<b>1,930,683</b>	<b>19,917</b>	<b>1,177,122</b>

**Auditor/Controller-Recorder AAA-ACR (1st Allocation)**

<b>General Accounting</b>		<b>Audit Division</b>		<b>Payroll</b>		<b>Direct Charges</b>	<b>Credits</b>	<b>Total</b>
Base:	Allocation:	Base:	Allocation:	Base:	Allocation:			
No.of Acctg. Transactions	Base x 0.6473	Audit Division Actual Hours	Base x 118.4528	No.of Payroll Warrants	Base x 5.5346			
46	30							37
14,354	9,292			2,317	12,824			33,284
16,283	10,541							15,884
49,729	32,192			4,310	23,854		53,120	25,394
4,604	2,980			582	3,221			8,384
12,564	8,133	206	24,372	628	3,476		16,533	23,771
134,592	87,128	44	5,153	16,892	93,491		4,002	252,748
86,996	56,317			9,613	53,204			159,070
74,987	48,543	95	11,283	2,809	15,547			112,417
69,185	44,787	282	33,433	9,508	52,623			189,050
421	273							395
181,346	117,394	16	1,954	21,714	120,179		86,233	292,889
5,453	3,530	19	2,280	466	2,579			10,866
374	242	500	59,256					59,742
386,234	250,028	1,273	150,776	27,914	154,494		263,639	427,564
29,347	18,998			5,142	28,459		66,611	(5,987)
10,674	6,910						16,851	(886)
2,177	1,409			1,149	6,359		20,087	(9,365)
667	432			71	393			1,062
4,293	2,779			133	736		3,220	2,460
6,206	4,017						9,085	(47)
9,585	6,205			1,182	6,542			15,616
<b>4,665,465</b>	<b>3,020,181</b>	<b>21,235</b>	<b>2,515,464</b>	<b>529,032</b>	<b>2,927,996</b>	<b>27,216</b>	<b>1,189,059</b>	<b>10,409,602</b>

**Auditor/Controller-Recorder AAA-ACR (2nd Allocation)**

Fund	Dept		Accounts Payable		CAP/CAFR/Fraud/Single Audit	
			Base:	Allocation:	Base:	Allocation:
			No. of Claims and Deposits	Base x 0.1919	No. of Employees	Base x 10.2588
<b>Central Support Service Units</b>						
AAA	ACR	Auditor/Controller - Recorder				
AAA	ANE	Architecture & Engineering				
AAA	CAO	County Administrative Office				
AAA	CCL	County Counsel				
AAA	FMC	Facilities Management - Custodial				
AAA	FMG	Facilities Management - Grounds				
AAA	FMM	Facilities Management - Maintenance				
AAA	HRD/UNI	Human Resources				
AAA	PUR	Purchasing				
AAA	RPR/RNT	Real Estate Services/Rent				
AAA	SDD	IS - Systems Development				
<b>Operating Units</b>						
<b>Internal Service Funds</b>						
IAG	PUR	Printing Services	4,572	878	20	202
IAJ	(various)	IS - Computer Operations	5,061	971	124	1,283
IAM	(various)	IS - Network Services	15,245	2,926	91	925
IAV	PUR	Surplus Property & Storage Operations	346	66	3	26
IAY	PUR	Mail Services	2,584	496	27	275
IBA	VHS	Fleet Mgmt - Motor Pool	444	85	4	41
IBP	RMG	Risk Management (all funds)	184,346	35,382	63	644
ICB	VHS	Fleet Mgmt - Garage/Warehouse	14,794	2,839	79	812
<b>Enterprise Funds</b>						
EAA	SWM	Solid Waste Management (all funds)	25,069	4,812	93	951
EAD	MCR	Arrowhead Regional Medical Center (all funds)	79,610	15,280	2,854	29,283
<b>General Fund Operating Units</b>						
AAA	ADS	Behavioral Health - Alcohol & Drug Services	6,758	1,297	45	462
AAA	APT	Airports Administration	5,681	1,090	28	282
AAA	ASR	Assessor	2,824	542	176	1,802
AAA	AWM	Agriculture/Weights & Measures	2,780	534	62	633
AAA	BDF	Board of Supervisors (all districts)	2,228	428	64	661

**Auditor/Controller-Recorder AAA-ACR (2nd Allocation)**

General Accounting		Audit Division		Payroll		Direct Charges	Total	Total Allocation
Base:	Allocation:	Base:	Allocation:	Base:	Allocation:			
No.of Acctg. Transactions	Base x 0.1486	Audit Division Actual Hours	Base x 43.0259	No.of Payroll Warrants	Base x 0.9614			
							0	2,027,632
							0	110,798
							0	97,627
							0	33,627
							0	22,870
							0	11,061
							0	42,184
							0	76,222
							0	54,220
							0	28,862
							0	25,146
20,964	3,115	159	6,858	502	483		11,535	31,731
25,570	3,799	295	12,714	3,228	3,103		21,870	74,938
35,038	5,206	441	18,979	2,320	2,230		30,265	99,999
1,739	258	103	4,433	67	64		4,848	10,825
5,503	818	151	6,477	697	670		8,735	23,271
12,327	1,831	199	8,572	104	100		10,630	23,848
201,300	29,907	551	23,688	1,633	1,570		91,191	436,364
40,583	6,029	278	11,949	2,070	1,990		23,621	75,281
45,904	6,820	1,586	68,247	2,412	2,319		83,148	217,286
240,690	35,759	106	4,572	71,858	69,083		153,976	917,179
16,738	2,487			1,176	1,131		5,377	31,192
14,421	2,143	4	172	717	689		4,376	24,660
20,600	3,061			4,566	4,390		9,794	61,208
5,977	888	24	1,033	1,584	1,523		4,610	26,127
20,284	3,014			1,690	1,625		5,727	33,936

**Auditor/Controller-Recorder AAA-ACR (2nd Allocation)**

Fund	Dept		Accounts Payable		CAP/CAFR/Fraud/Single Audit	
			Base:	Allocation:	Base:	Allocation:
			No. of Claims and Deposits	Base x 0.1919	No. of Employees	Base x 10.2588
AAA	CBD	Clerk of the Board	2,450	470	15	149
AAA	CCM	County Museum	4,432	851	54	552
AAA	CCP	Regional Parks	35,679	6,848	171	1,759
AAA	CCS	California Children's Services	1,134	218	148	1,517
AAA	CTN	Court Facilities/Judicial Benefits	16	3		
AAA	DAT	District Attorney	10,058	1,930	515	5,279
AAA	DCS	Child Support Services	6,008	1,153	421	4,319
AAA	DPA	Human Services - Admin	62,409	11,978	3,942	40,443
AAA	EDF	Economic Development Function	11,501	2,207	52	535
AAA	EMC	Emergency Medical Care Costs	266	51		
AAA	FLP	Family Law Program	1,198	230		
AAA	GJY	Grand Jury	2,534	486		
AAA	HCC	Health Care Costs	392	75	1	6
AAA	IDC	Indigent Defense	2,946	565		
AAA	LIT	Litigation Proceeds and Uses	406	78		
AAA	LNJ	Law and Justice Group	668	128	1	10
AAA	LUS	Land Use Services Department	14,242	2,734	130	1,327
AAA	MLH	Behavioral Health	57,612	11,058	765	7,852
AAA	OCH	HRD - Employee Health and Wellness	624	120	12	123
AAA	PBD	Public Defender	11,764	2,258	257	2,633
AAA	PGD	Public Guardian	942	181	22	226
AAA	PHL	Public Health	29,445	5,651	723	7,413
AAA	PRB	Probation	29,358	5,635	1,150	11,792
AAA	ROV	Registrar of Voters	12,416	2,383	32	326
AAA	SCL	County Schools	20	4		
AAA	SHR	Sheriff	423,503	81,284	3,593	36,859
AAA	SVR	Surveyor	2,232	428	35	359
AAA	TRC	Trial Court Funding	484	93		
AAA	TTC	Treasurer -Tax Collector	68,170	13,084	164	1,679
AAA	VAF	Veterans Affairs	602	116	15	159
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Fire Districts (summary)	3,792	728	12	126
(various)	(various)	Brd-Gov'd Special Districts (summary)	75,304	14,453	200	2,044
(various)	(various)	Redevelopment Agency - RDA	1,140	219	7	73

**Auditor/Controller-Recorder AAA-ACR (2nd Allocation)**

<b>General Accounting</b>		<b>Audit Division</b>		<b>Payroll</b>		<b>Direct Charges</b>	<b>Total</b>	<b>Total Allocation</b>
Base:	Allocation:	Base:	Allocation:	Base:	Allocation:			
No. of Acctg. Transactions	Base x 0.1486	Audit Division Actual Hours	Base x 43.0259	No. of Payroll Warrants	Base x 0.9614			
7,371	1,095			374	360		2,074	11,880
13,787	2,048			1,264	1,215		4,667	27,578
70,550	10,482	96	4,141	4,253	4,089		27,318	148,715
3,437	511			3,765	3,620		5,865	38,642
74	11						14	76
77,582	11,526	3	140	13,371	12,855		31,731	195,404
80,989	12,032	14	581	10,835	10,417		28,502	172,546
279,591	41,539	9	387	101,349	97,435	1,257	193,039	1,230,191
28,685	4,262	607	26,128	1,344	1,292		34,424	117,476
277	41						92	500
1,518	226			10	10		465	2,532
2,806	417			2	2		905	4,910
2,400	357			23	22		460	2,512
3,186	473						1,039	5,632
446	66						144	782
1,892	281			26	25		445	2,446
35,978	5,345	30	1,280	3,338	3,209		13,895	79,066
164,946	24,506			19,769	19,006		62,421	373,354
9,043	1,344			312	300		1,886	10,713
35,951	5,341			6,679	6,421		16,654	102,173
3,961	588			580	558		1,553	9,442
92,457	13,736	94	4,023	18,547	17,831		48,654	290,244
128,226	19,050	21	893	29,717	28,569		65,940	407,679
21,095	3,134	58	2,474	822	790		9,108	46,671
376	56	442	19,028			3,303	22,391	9,039
608,198	90,359	929	39,971	85,080	81,795		330,268	1,881,148
10,079	1,497			927	891		3,176	18,815
1,574	234						327	1,761
118,121	17,549	632	27,187	4,226	4,063		63,562	306,508
3,418	508			409	393		1,176	7,085
7,390	1,098			330	317		2,269	9,873
132,365	19,665	819	35,238	4,471	4,298		75,699	176,564
4,216	626			185	178		1,096	6,165

**Auditor/Controller-Recorder AAA-ACR (2nd Allocation)**

Fund	Dept		Accounts Payable		CAP/CAFR/Fraud/Single Audit	
			Base:	Allocation:	Base:	Allocation:
			No. of Claims and Deposits	Base x 0.1919	No. of Employees	Base x 10.2588
(various)	RGP/RPR	EI Mirage Project	8	2		
AAF	OOA	Aging and Adult Services	6,614	1,269	93	952
CJV	CIP	Capital Improvement Funds - All Funds	6,219	1,194		
RFZ	097	Flood Control District (all zones)	14,754	2,832	166	1,699
RHH	498	IHSS Public Authority	990	190	23	231
RRC	903	Children & Families First Comm.	5,032	966		
RSC	HPS	Headstart/Preschool Services	37,212	7,142	660	6,770
SAA	TRA	Transportation (all funds)	32,334	6,206	368	3,778
SAC	JOB	Workforce Development (all funds)	35,701	6,852	108	1,106
SAP	CLB	County Library	42,152	8,090	372	3,817
SFH	CAO	Disaster Recovery Fund	142	27		
SKX	106	SBC Fire Protection District	85,650	16,439	1,116	11,456
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	1,604	308	19	191
STD	905	Authority for the Handicapped	284	55		
<b>All Other</b>						
(various)	(various)	All Other	155,870	29,917	33	346
(various)	(various)	Self-Gov'd Special Districts (summary)	15,326	2,942		
MPA	500	Mojave Desert AQMD (all funds)	10,540	2,023		
NFY	870	S A N B A G (all funds)	400	77	44	453
NGJ	875	Inland Library System (all funds)	20	4	4	38
NHY	890	L A F C O	2,170	416	5	52
NIA	900	Law Library	5,844	1,122		
PAB	RET	Board of Retirement - Admin	204	39	46	468
<b>Totals</b>			<b>1,685,159</b>	<b>323,438</b>	<b>19,227</b>	<b>197,198</b>

**Auditor/Controller-Recorder AAA-ACR (2nd Allocation)**

<b>General Accounting</b>		<b>Audit Division</b>		<b>Payroll</b>		<b>Direct Charges</b>	<b>Total</b>	<b>Total Allocation</b>
Base:	Allocation:	Base:	Allocation:	Base:	Allocation:			
No. of Acctg. Transactions	Base x 0.1486	Audit Division Actual Hours	Base x 43.0259	No. of Payroll Warrants	Base x 0.9614			
46	7						8	45
14,354	2,133			2,317	2,228		6,582	39,866
16,283	2,419						3,613	19,496
49,729	7,388			4,310	4,144		16,063	41,457
4,604	684			582	560		1,665	10,049
12,564	1,867	206	8,853	628	604		12,289	36,060
134,592	19,996	44	1,872	16,892	16,240		52,019	304,768
86,996	12,925			9,613	9,242		32,151	191,221
74,987	11,141	95	4,098	2,809	2,701		25,898	138,315
69,185	10,279	282	12,144	9,508	9,141		43,471	232,521
421	63						90	484
181,346	26,942	16	710	21,714	20,875		76,422	369,312
5,453	810	19	828	466	448		2,585	13,450
374	56	500	21,524				21,634	81,376
386,234	57,382	1,273	54,767	27,914	26,836		169,248	596,812
29,347	4,360			5,142	4,943		12,245	6,258
10,674	1,586						3,609	2,723
2,177	323			1,149	1,105		1,958	(7,407)
667	99			71	68		209	1,272
4,293	638			133	128		1,234	3,694
6,206	922						2,044	1,997
9,585	1,424			1,182	1,136		3,067	18,683
<b>3,759,740</b>	<b>558,580</b>	<b>10,086</b>	<b>433,960</b>	<b>511,062</b>	<b>491,327</b>	<b>4,559</b>	<b>2,009,062</b>	<b>12,418,664</b>



# ARCHITECTURE AND ENGINEERING

## AAA ANE

### STATEMENT OF FUNCTION

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

### DESCRIPTION OF COSTS

The costs allocated include:

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

Miscellaneous revenue is then deducted from these costs to determine the 1<sup>st</sup> Allocation Net Allocable amount.

Net Allocable Costs are allocated to all benefiting entities based on actual hours recorded.

Revenues and program reimbursements for services provided by Architecture and Engineering are credited against the applicable entity's share of 1st Allocation costs.

## Architecture &amp; Engineering

**1st Allocation**

Details	Source Section	Amount
<b>COSTS</b>		
Current Expenditures	4	2,645,763
Computer Software Depreciation & Equipment Use	5	4,951
Space Use	7	40,496
Utilities	8	28,725
<b>TOTAL ALLOCABLE</b>		<b>2,719,935</b>
<b>NET ALLOCABLE</b>		<b>2,719,935</b>

**Allocation to Function**

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0280	Less: Unallocated Costs	Less: Program Reimbursement
A&E Services - Actual Hours	2,645,763	2,719,935	0	0
<b>TOTALS</b>	<b>2,645,763</b>	<b>2,719,935</b>	<b>0</b>	<b>0</b>

**Architecture & Engineering**

**2nd Allocation**

<b>Fund</b>	<b>Dept</b>	<b>Description</b>	<b>Amount</b>
AAA	ACR	Auditor/Controller - Recorder	110,798
AAA	ANE	Architecture & Engineering	0
AAA	CAO	County Administrative Office	6,261
AAA	CCL	County Counsel	154,289
AAA	FMC	Facilities Management - Custodial	22,817
AAA	FMG	Facilities Management - Grounds	9,227
AAA	FMM	Facilities Management - Maintenance	31,858
AAA	HRD/UNI	Human Resources	6,408
AAA	PUR	Purchasing	0
AAA	RPR/RNT	Real Estate Services/Rent	0
AAA	SDD	IS - Systems Development	48,443
<b>TOTAL ALLOCABLE</b>			<b>390,100</b>

**Allocation to Function**

<b>Allowed 1st Allocation</b>	<b>Dist. of 2nd Alloc. to Function 0.1474</b>	<b>Allowed 2nd Allocation</b>	<b>Base Used In Allocating to Benefiting Budget Units</b>
2,719,935	390,100	390,100	Actual Hours
<b>2,719,935</b>	<b>390,100</b>	<b>390,100</b>	

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

Fund	Dept		Actual Hours		Credits	Total
			Actual Hours	Allocation: Base x 105.8876		
<b>Central Support Service Units</b>						
AAA	ACR	Auditor/Controller - Recorder				0
AAA	ANE	Architecture & Engineering				0
AAA	CAO	County Administrative Office				0
AAA	CCL	County Counsel				0
AAA	FMC	Facilities Management - Custodial				0
AAA	FMG	Facilities Management - Grounds				0
AAA	FMM	Facilities Management - Maintenance				0
AAA	HRD/UNI	Human Resources				0
AAA	PUR	Purchasing				0
AAA	RPR/RNT	Real Estate Services/Rent				0
AAA	SDD	IS - Systems Development				0
<b>Operating Units</b>						
<b>Internal Service Funds</b>						
IAG	PUR	Printing Services				0
IAJ	(various)	IS - Computer Operations				0
IAM	(various)	IS - Network Services				0
IAV	PUR	Surplus Property & Storage Operations				0
IAY	PUR	Mail Services				0
IBA	VHS	Fleet Mgmt - Motor Pool				0
IBP	RMG	Risk Management (all funds)				0
ICB	VHS	Fleet Mgmt - Garage/Warehouse				0
<b>Enterprise Funds</b>						
EAA	SWM	Solid Waste Management (all funds)				0
EAD	MCR	Arrowhead Regional Medical Center (all funds)	3,284	347,735	346,111	1,624
<b>General Fund Operating Units</b>						
AAA	ADS	Behavioral Health - Alcohol & Drug Services				0
AAA	APT	Airports Administration	782	82,804	100,652	(17,848)
AAA	ASR	Assessor				0
AAA	AWM	Agriculture/Weights & Measures				0
AAA	BDF	Board of Supervisors (all districts)				0

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

Fund	Dept		Actual Hours		Credits	Total
			Actual Hours	Allocation: Base x 105.8876		
AAA	CBD	Clerk of the Board				0
AAA	CCM	County Museum				0
AAA	CCP	Regional Parks				0
AAA	CCS	California Children's Services				0
AAA	CTN	Court Facilities/Judicial Benefits				0
AAA	DAT	District Attorney				0
AAA	DCS	Child Support Services				0
AAA	DPA	Human Services - Admin				0
AAA	EDF	Economic Development Function				0
AAA	EMC	Emergency Medical Care Costs				0
AAA	FLP	Family Law Program				0
AAA	GJY	Grand Jury				0
AAA	HCC	Health Care Costs				0
AAA	IDC	Indigent Defense				0
AAA	LIT	Litigation Proceeds and Uses				0
AAA	LNJ	Law and Justice Group				0
AAA	LUS	Land Use Services Department				0
AAA	MLH	Behavioral Health				0
AAA	OCH	HRD - Employee Health and Wellness				0
AAA	PBD	Public Defender				0
AAA	PGD	Public Guardian				0
AAA	PHL	Public Health				0
AAA	PRB	Probation				0
AAA	ROV	Registrar of Voters				0
AAA	SCL	County Schools				0
AAA	SHR	Sheriff				0
AAA	SVR	Surveyor				0
AAA	TRC	Trial Court Funding				0
AAA	TTC	Treasurer -Tax Collector				0
AAA	VAF	Veterans Affairs				0
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Fire Districts (summary)				0
(various)	(various)	Brd-Gov'd Special Districts (summary)	71	7,518	5,580	1,938
(various)	(various)	Redevelopment Agency - RDA				0
(various)	RGP/RPR	El Mirage Project				0

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

Fund	Dept		Actual Hours		Credits	Total
			Actual Hours	Allocation: Base x 105.8876		
AAF	OOA	Aging and Adult Services				0
CJV	CIP	Capital Improvement Funds - All Funds	21,550	2,281,878	2,233,396	48,482
RFZ	097	Flood Control District (all zones)				0
RHH	498	IHSS Public Authority				0
RRC	903	Children & Families First Comm.				0
RSC	HPS	Headstart/Preschool Services				0
SAA	TRA	Transportation (all funds)				0
SAC	JOB	Workforce Development (all funds)				0
SAP	CLB	County Library				0
SFH	CAO	Disaster Recovery Fund				0
SKX	106	SBC Fire Protection District				0
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)				0
STD	905	Authority for the Handicapped				0
<b>All Other</b>						
(various)	(various)	All Other				0
(various)	(various)	Self-Gov'd Special Districts (summary)				0
MPA	500	Mojave Desert AQMD (all funds)				0
NFY	870	S A N B A G (all funds)				0
NGJ	875	Inland Library System (all funds)				0
NHY	890	L A F C O				0
NIA	900	Law Library				0
PAB	RET	Board of Retirement - Admin				0
<b>Totals</b>			<b>25,687</b>	<b>2,719,935</b>	<b>2,685,739</b>	<b>34,196</b>

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

Fund	Dept		Actual Hours		Total	Total Allocation
			Base: Actual Hours	Allocation: Base x 15.1867		
<b>Central Support Service Units</b>						
AAA	ACR	Auditor/Controller - Recorder			0	0
AAA	ANE	Architecture & Engineering			0	0
AAA	CAO	County Administrative Office			0	0
AAA	CCL	County Counsel			0	0
AAA	FMC	Facilities Management - Custodial			0	0
AAA	FMG	Facilities Management - Grounds			0	0
AAA	FMM	Facilities Management - Maintenance			0	0
AAA	HRD/UNI	Human Resources			0	0
AAA	PUR	Purchasing			0	0
AAA	RPR/RNT	Real Estate Services/Rent			0	0
AAA	SDD	IS - Systems Development			0	0
<b>Operating Units</b>						
<b>Internal Service Funds</b>						
IAG	PUR	Printing Services			0	0
IAJ	(various)	IS - Computer Operations			0	0
IAM	(various)	IS - Network Services			0	0
IAV	PUR	Surplus Property & Storage Operations			0	0
IAY	PUR	Mail Services			0	0
IBA	VHS	Fleet Mgmt - Motor Pool			0	0
IBP	RMG	Risk Management (all funds)			0	0
ICB	VHS	Fleet Mgmt - Garage/Warehouse			0	0
<b>Enterprise Funds</b>						
EAA	SWM	Solid Waste Management (all funds)			0	0
EAD	MCR	Arrowhead Regional Medical Center (all funds)	3,284	49,873	49,873	51,497
<b>General Fund Operating Units</b>						
AAA	ADS	Behavioral Health - Alcohol & Drug Services			0	0
AAA	APT	Airports Administration	782	11,876	11,876	(5,972)
AAA	ASR	Assessor			0	0
AAA	AWM	Agriculture/Weights & Measures			0	0
AAA	BDF	Board of Supervisors (all districts)			0	0

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

Fund	Dept		Actual Hours		Total	Total Allocation
			Base: Actual Hours	Allocation: Base x 15.1867		
AAA	CBD	Clerk of the Board			0	0
AAA	CCM	County Museum			0	0
AAA	CCP	Regional Parks			0	0
AAA	CCS	California Children's Services			0	0
AAA	CTN	Court Facilities/Judicial Benefits			0	0
AAA	DAT	District Attorney			0	0
AAA	DCS	Child Support Services			0	0
AAA	DPA	Human Services - Admin			0	0
AAA	EDF	Economic Development Function			0	0
AAA	EMC	Emergency Medical Care Costs			0	0
AAA	FLP	Family Law Program			0	0
AAA	GJY	Grand Jury			0	0
AAA	HCC	Health Care Costs			0	0
AAA	IDC	Indigent Defense			0	0
AAA	LIT	Litigation Proceeds and Uses			0	0
AAA	LNJ	Law and Justice Group			0	0
AAA	LUS	Land Use Services Department			0	0
AAA	MLH	Behavioral Health			0	0
AAA	OCH	HRD - Employee Health and Wellness			0	0
AAA	PBD	Public Defender			0	0
AAA	PGD	Public Guardian			0	0
AAA	PHL	Public Health			0	0
AAA	PRB	Probation			0	0
AAA	ROV	Registrar of Voters			0	0
AAA	SCL	County Schools			0	0
AAA	SHR	Sheriff			0	0
AAA	SVR	Surveyor			0	0
AAA	TRC	Trial Court Funding			0	0
AAA	TTC	Treasurer -Tax Collector			0	0
AAA	VAF	Veterans Affairs			0	0
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Fire Districts (summary)			0	0
(various)	(various)	Brd-Gov'd Special Districts (summary)	71	1,078	1,078	3,016
(various)	(various)	Redevelopment Agency - RDA			0	0
(various)	RGP/RPR	El Mirage Project			0	0

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

Fund	Dept		Actual Hours		Total	Total Allocation
			Base: Actual Hours	Allocation: Base x 15.1867		
AAF	OOA	Aging and Adult Services			0	0
CJV	CIP	Capital Improvement Funds - All Funds	21,550	327,273	327,273	375,755
RFZ	097	Flood Control District (all zones)			0	0
RHH	498	IHSS Public Authority			0	0
RRC	903	Children & Families First Comm.			0	0
RSC	HPS	Headstart/Preschool Services			0	0
SAA	TRA	Transportation (all funds)			0	0
SAC	JOB	Workforce Development (all funds)			0	0
SAP	CLB	County Library			0	0
SFH	CAO	Disaster Recovery Fund			0	0
SKX	106	SBC Fire Protection District			0	0
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)			0	0
STD	905	Authority for the Handicapped			0	0
<b>All Other</b>						
(various)	(various)	All Other			0	0
(various)	(various)	Self-Gov'd Special Districts (summary)			0	0
MPA	500	Mojave Desert AQMD (all funds)			0	0
NFY	870	S A N B A G (all funds)			0	0
NGJ	875	Inland Library System (all funds)			0	0
NHY	890	L A F C O			0	0
NIA	900	Law Library			0	0
PAB	RET	Board of Retirement - Admin			0	0
<b>Totals</b>			<b>25,687</b>	<b>390,100</b>	<b>390,100</b>	<b>424,296</b>



# COUNTY ADMINISTRATIVE OFFICE

## AAA CAO

### STATEMENT OF FUNCTION

The County Administrative Office is responsible for the administration of all County operations including budget coordination and long-range financial planning and forecasting.

### DESCRIPTION OF COSTS

The costs allocated include:

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

The allowable costs of the County Administrative Office are those incurred for budgeting services provided to all County funds and departments. With the exception of budgeting activities, the costs of the County Administrative Officer are considered to be costs of general government and therefore, are not allocable.

## County Administrative Office

**1st Allocation**

Details	Source Section	Amount
<b>COSTS</b>		
Current Expenditures	4	5,626,193
Computer Software Depreciation & Equipment Use	5	5,463
Space Use	7	64,500
Utilities	8	45,752
<b>TOTAL ALLOCABLE</b>		<b>5,741,908</b>
<b>REVENUE</b>		
Miscellaneous Revenue		3,450
		<b>3,450</b>
<b>NET ALLOCABLE</b>		<b>5,738,458</b>

**Allocation to Function**

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0200	Less: Unallocated Costs	Less: Program Reimbursement
County Administration	482,257	491,880	491,880	0
Bdgt. & Admin. Supp. Svcs	5,143,936	5,246,579	0	0
<b>TOTALS</b>	<b>5,626,193</b>	<b>5,738,458</b>	<b>491,880</b>	<b>0</b>

**County Administrative Office**

**2nd Allocation**

<b>Fund</b>	<b>Dept</b>	<b>Description</b>	<b>Amount</b>
AAA	ACR	Auditor/Controller - Recorder	97,627
AAA	ANE	Architecture & Engineering	0
AAA	CAO	County Administrative Office	8,078
AAA	CCL	County Counsel	200,055
AAA	FMC	Facilities Management - Custodial	36,341
AAA	FMG	Facilities Management - Grounds	14,696
AAA	FMM	Facilities Management - Maintenance	53,993
AAA	HRD/UNI	Human Resources	7,853
AAA	PUR	Purchasing	3,217
AAA	RPR/RNT	Real Estate Services/Rent	47,133
AAA	SDD	IS - Systems Development	360,462
<b>TOTAL ALLOCABLE</b>			<b>829,456</b>

**Allocation to Function**

<b>Allowed 1st Allocation</b>	<b>Dist. of 2nd Alloc. to Function 0.1474</b>	<b>Allowed 2nd Allocation</b>	<b>Base Used In Allocating to Benefiting Budget Units</b>
0	71,098	0	Not Allocated
5,246,579	758,358	758,358	No.of County Emps.
<b>5,246,579</b>	<b>829,456</b>	<b>758,358</b>	

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

		<b>Bdgt. &amp; Admin. Supp. Svcs</b>				
<b>Fund</b>	<b>Dept</b>		Base:	Allocation:	<b>Credits</b>	<b>Total</b>
			No.of County Emps.	Base x 284.6041		
<b>Central Support Service Units</b>						
AAA	ACR	Auditor/Controller - Recorder	196	55,673		55,673
AAA	ANE	Architecture & Engineering	22	6,261		6,261
AAA	CAO	County Administrative Office	28	8,078		8,078
AAA	CCL	County Counsel	78	22,068		22,068
AAA	FMC	Facilities Management - Custodial	41	11,665		11,665
AAA	FMG	Facilities Management - Grounds	19	5,515		5,515
AAA	FMM	Facilities Management - Maintenance	57	16,206		16,206
AAA	HRD/UNI	Human Resources	118	33,704		33,704
AAA	PUR	Purchasing	16	4,652		4,652
AAA	RPR/RNT	Real Estate Services/Rent	17	4,882		4,882
AAA	SDD	IS - Systems Development	98	27,760		27,760
<b>Operating Units</b>						
<b>Internal Service Funds</b>						
IAG	PUR	Printing Services	20	5,605		5,605
IAJ	(various)	IS - Computer Operations	124	35,586		35,586
IAM	(various)	IS - Network Services	91	25,658		25,658
IAV	PUR	Surplus Property & Storage Operations	3	712		712
IAY	PUR	Mail Services	27	7,619		7,619
IBA	VHS	Fleet Mgmt - Motor Pool	4	1,138		1,138
IBP	RMG	Risk Management (all funds)	63	17,853		17,853
ICB	VHS	Fleet Mgmt - Garage/Warehouse	79	22,538		22,538
<b>Enterprise Funds</b>						
EAA	SWM	Solid Waste Management (all funds)	93	26,370		26,370
EAD	MCR	Arrowhead Regional Medical Center (all funds)	2,854	812,370		812,370
<b>General Fund Operating Units</b>						
AAA	ADS	Behavioral Health - Alcohol & Drug Services	45	12,829		12,829
AAA	APT	Airports Administration	28	7,827		7,827
AAA	ASR	Assessor	176	49,981		49,981
AAA	AWM	Agriculture/Weights & Measures	62	17,569		17,569
AAA	BDF	Board of Supervisors (all districts)	64	18,346		18,346

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

## Bdgt. &amp; Admin. Supp. Svcs

Fund	Dept		Base: Allocation:		Credits	Total
			No.of County Emps.	Base x 284.6041		
AAA	CBD	Clerk of the Board	15	4,138		4,138
AAA	CCM	County Museum	54	15,325		15,325
AAA	CCP	Regional Parks	171	48,788		48,788
AAA	CCS	California Children's Services	148	42,078		42,078
AAA	CTN	Court Facilities/Judicial Benefits				0
AAA	DAT	District Attorney	515	146,462		146,462
AAA	DCS	Child Support Services	421	119,818		119,818
AAA	DPA	Human Services - Admin	3,942	1,121,986		1,121,986
AAA	EDF	Economic Development Function	52	14,843		14,843
AAA	EMC	Emergency Medical Care Costs				0
AAA	FLP	Family Law Program				0
AAA	GJY	Grand Jury				0
AAA	HCC	Health Care Costs	1	164		164
AAA	IDC	Indigent Defense				0
AAA	LIT	Litigation Proceeds and Uses				0
AAA	LNJ	Law and Justice Group	1	285		285
AAA	LUS	Land Use Services Department	130	36,812		36,812
AAA	MLH	Behavioral Health	765	217,832		217,832
AAA	OCH	HRD - Employee Health and Wellness	12	3,415		3,415
AAA	PBD	Public Defender	257	73,056		73,056
AAA	PGD	Public Guardian	22	6,283		6,283
AAA	PHL	Public Health	723	205,648		205,648
AAA	PRB	Probation	1,150	327,141		327,141
AAA	ROV	Registrar of Voters	32	9,053		9,053
AAA	SCL	County Schools				0
AAA	SHR	Sheriff	3,593	1,022,550		1,022,550
AAA	SVR	Surveyor	35	9,950		9,950
AAA	TRC	Trial Court Funding				0
AAA	TTC	Treasurer -Tax Collector	164	46,588		46,588
AAA	VAF	Veterans Affairs	15	4,411		4,411

## Other Operating Units

(various)	(various)	Brd-Gov'd Fire Districts (summary)				0
(various)	(various)	Brd-Gov'd Special Districts (summary)				0
(various)	(various)	Redevelopment Agency - RDA	7	2,014		2,014
(various)	RGP/RPR	El Mirage Project				0

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

		Bdgt. & Admin. Supp. Svcs				
Fund	Dept		Base:	Allocation:	Credits	Total
			No.of County Emps.	Base x 284.6041		
AAF	OOA	Aging and Adult Services	93	26,413		26,413
CJV	CIP	Capital Improvement Funds - All Funds				0
RFZ	097	Flood Control District (all zones)	166	47,146		47,146
RHH	498	IHSS Public Authority				0
RRC	903	Children & Families First Comm.				0
RSC	HPS	Headstart/Preschool Services	660	187,806		187,806
SAA	TRA	Transportation (all funds)	368	104,811		104,811
SAC	JOB	Workforce Development (all funds)	108	30,683		30,683
SAP	CLB	County Library	372	105,884		105,884
SFH	CAO	Disaster Recovery Fund				0
SKX	106	SBC Fire Protection District				0
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	19	5,287		5,287
STD	905	Authority for the Handicapped				0
<b>All Other</b>						
(various)	(various)	All Other				0
(various)	(various)	Self-Gov'd Special Districts (summary)				0
MPA	500	Mojave Desert AQMD (all funds)				0
NFY	870	S A N B A G (all funds)				0
NGJ	875	Inland Library System (all funds)				0
NHY	890	L A F C O	5	1,445		1,445
NIA	900	Law Library				0
PAB	RET	Board of Retirement - Admin				0
<b>Totals</b>			<b>18,439</b>	<b>5,246,579</b>		<b>5,246,579</b>

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

Fund	Dept		Bdgt. & Admin. Supp. Svcs		Total	Total Allocation
			No.of County Emps.	Base x 42.7380		
<b>Central Support Service Units</b>						
AAA	ACR	Auditor/Controller - Recorder			0	55,673
AAA	ANE	Architecture & Engineering			0	6,261
AAA	CAO	County Administrative Office			0	8,078
AAA	CCL	County Counsel			0	22,068
AAA	FMC	Facilities Management - Custodial			0	11,665
AAA	FMG	Facilities Management - Grounds			0	5,515
AAA	FMM	Facilities Management - Maintenance			0	16,206
AAA	HRD/UNI	Human Resources			0	33,704
AAA	PUR	Purchasing			0	4,652
AAA	RPR/RNT	Real Estate Services/Rent			0	4,882
AAA	SDD	IS - Systems Development			0	27,760
<b>Operating Units</b>						
<b>Internal Service Funds</b>						
IAG	PUR	Printing Services	20	842	842	6,446
IAJ	(various)	IS - Computer Operations	124	5,344	5,344	40,930
IAM	(various)	IS - Network Services	91	3,853	3,853	29,511
IAV	PUR	Surplus Property & Storage Operations	3	107	107	818
IAY	PUR	Mail Services	27	1,144	1,144	8,763
IBA	VHS	Fleet Mgmt - Motor Pool	4	171	171	1,309
IBP	RMG	Risk Management (all funds)	63	2,681	2,681	20,534
ICB	VHS	Fleet Mgmt - Garage/Warehouse	79	3,385	3,385	25,923
<b>Enterprise Funds</b>						
EAA	SWM	Solid Waste Management (all funds)	93	3,960	3,960	30,330
EAD	MCR	Arrowhead Regional Medical Center (all funds)	2,854	121,991	121,991	934,360
<b>General Fund Operating Units</b>						
AAA	ADS	Behavioral Health - Alcohol & Drug Services	45	1,926	1,926	14,756
AAA	APT	Airports Administration	28	1,175	1,175	9,002
AAA	ASR	Assessor	176	7,505	7,505	57,486
AAA	AWM	Agriculture/Weights & Measures	62	2,638	2,638	20,207
AAA	BDF	Board of Supervisors (all districts)	64	2,755	2,755	21,101

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

		<b>Bdgt. &amp; Admin. Supp. Svcs</b>				
<b>Fund</b>	<b>Dept</b>		Base:	Allocation:	<b>Total</b>	<b>Total Allocation</b>
			No.of County Emps.	Base x 42.7380		
AAA	CBD	Clerk of the Board	15	621	621	4,759
AAA	CCM	County Museum	54	2,301	2,301	17,626
AAA	CCP	Regional Parks	171	7,326	7,326	56,114
AAA	CCS	California Children's Services	148	6,319	6,319	48,396
AAA	CTN	Court Facilities/Judicial Benefits			0	0
AAA	DAT	District Attorney	515	21,994	21,994	168,455
AAA	DCS	Child Support Services	421	17,993	17,993	137,811
AAA	DPA	Human Services - Admin	3,942	168,485	168,485	1,290,471
AAA	EDF	Economic Development Function	52	2,229	2,229	17,072
AAA	EMC	Emergency Medical Care Costs			0	0
AAA	FLP	Family Law Program			0	0
AAA	GJY	Grand Jury			0	0
AAA	HCC	Health Care Costs	1	25	25	189
AAA	IDC	Indigent Defense			0	0
AAA	LIT	Litigation Proceeds and Uses			0	0
AAA	LNJ	Law and Justice Group	1	43	43	327
AAA	LUS	Land Use Services Department	130	5,528	5,528	42,340
AAA	MLH	Behavioral Health	765	32,711	32,711	250,543
AAA	OCH	HRD - Employee Health and Wellness	12	513	513	3,928
AAA	PBD	Public Defender	257	10,971	10,971	84,026
AAA	PGD	Public Guardian	22	944	944	7,227
AAA	PHL	Public Health	723	30,882	30,882	236,530
AAA	PRB	Probation	1,150	49,126	49,126	376,267
AAA	ROV	Registrar of Voters	32	1,359	1,359	10,412
AAA	SCL	County Schools			0	0
AAA	SHR	Sheriff	3,593	153,553	153,553	1,176,103
AAA	SVR	Surveyor	35	1,494	1,494	11,444
AAA	TRC	Trial Court Funding			0	0
AAA	TTC	Treasurer -Tax Collector	164	6,996	6,996	53,583
AAA	VAF	Veterans Affairs	15	662	662	5,074
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Fire Districts (summary)			0	0
(various)	(various)	Brd-Gov'd Special Districts (summary)			0	0
(various)	(various)	Redevelopment Agency - RDA	7	302	302	2,317
(various)	RGP/RPR	El Mirage Project			0	0

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

		<b>Bdgt. &amp; Admin. Supp. Svcs</b>				
<b>Fund</b>	<b>Dept</b>		Base:	Allocation:	<b>Total</b>	<b>Total Allocation</b>
			No.of County Emps.	Base x 42.7380		
AAF	OOA	Aging and Adult Services	93	3,966	3,966	30,380
CJV	CIP	Capital Improvement Funds - All Funds			0	0
RFZ	097	Flood Control District (all zones)	166	7,080	7,080	54,225
RHH	498	IHSS Public Authority			0	0
RRC	903	Children & Families First Comm.			0	0
RSC	HPS	Headstart/Preschool Services	660	28,202	28,202	216,008
SAA	TRA	Transportation (all funds)	368	15,739	15,739	120,550
SAC	JOB	Workforce Development (all funds)	108	4,607	4,607	35,290
SAP	CLB	County Library	372	15,900	15,900	121,784
SFH	CAO	Disaster Recovery Fund			0	0
SKX	106	SBC Fire Protection District			0	0
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	19	794	794	6,081
STD	905	Authority for the Handicapped			0	0
<b>All Other</b>						
(various)	(various)	All Other			0	0
(various)	(various)	Self-Gov'd Special Districts (summary)			0	0
MPA	500	Mojave Desert AQMD (all funds)			0	0
NFY	870	S A N B A G (all funds)			0	0
NGJ	875	Inland Library System (all funds)			0	0
NHY	890	L A F C O	5	217	217	1,662
NIA	900	Law Library			0	0
PAB	RET	Board of Retirement - Admin			0	0
<b>Totals</b>			<b>17,749</b>	<b>758,358</b>	<b>758,358</b>	<b>6,004,937</b>



# COUNTY COUNSEL

## AAA CCL

### STATEMENT OF FUNCTION

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

### DESCRIPTION OF COSTS

The costs allocated include:

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

All costs related to the legislative function, which are considered to be general government, have been identified and excluded from all allocations. The Net Allocable Cost is 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 1st Allocation costs.

## County Counsel

**1st Allocation**

<b>Details</b>	<b>Source Section</b>	<b>Amount</b>
<b>COSTS</b>		
Current Expenditures	4	11,919,128
Computer Software Depreciation & Equipment Use	5	5,424
Space Use	7	109,402
Utilities	8	77,603
<b>TOTAL ALLOCABLE</b>		<b>12,111,557</b>
<b>REVENUE</b>		
Miscellaneous Revenue		1,652
		<b>1,652</b>
<b>NET ALLOCABLE</b>		<b>12,109,905</b>

**Allocation to Function**

<b>Function</b>	<b>Actual Expenditures</b>	<b>Dist. of 1st Alloc. to Function 1.0160</b>	<b>Less: Unallocated Costs</b>	<b>Less: Program Reimbursement</b>
General Government	233,127	236,858	236,858	0
Legal Services	11,686,001	11,873,046	0	1,509,574
<b>TOTALS</b>	<b>11,919,128</b>	<b>12,109,905</b>	<b>236,858</b>	<b>1,509,574</b>

**County Counsel**

**2nd Allocation**

<b>Fund</b>	<b>Dept</b>	<b>Description</b>	<b>Amount</b>
AAA	ACR	Auditor/Controller - Recorder	33,627
AAA	ANE	Architecture & Engineering	0
AAA	CAO	County Administrative Office	22,068
AAA	CCL	County Counsel	1,504,412
AAA	FMC	Facilities Management - Custodial	61,648
AAA	FMG	Facilities Management - Grounds	24,927
AAA	FMM	Facilities Management - Maintenance	91,806
AAA	HRD/UNI	Human Resources	47,080
AAA	PUR	Purchasing	9,499
AAA	RPR/RNT	Real Estate Services/Rent	2,129
AAA	SDD	IS - Systems Development	4,908
<b>TOTAL ALLOCABLE</b>			<b>1,802,103</b>

**Allocation to Function**

<b>Allowed 1st Allocation</b>	<b>Dist. of 2nd Alloc. to Function 0.1512</b>	<b>Allowed 2nd Allocation</b>	<b>Base Used In Allocating to Benefiting Budget Units</b>
0	35,247	0	Not Allocated
10,363,472	1,766,856	1,766,856	Actual Hours
<b>10,363,472</b>	<b>1,802,103</b>	<b>1,766,856</b>	

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

## Legal Services

Base: Allocation:

Actual Hours Base x  
161.7613

Fund	Dept		Actual Hours	Base x 161.7613	Credits	Total
<b>Central Support Service Units</b>						
AAA	ACR	Auditor/Controller - Recorder	482	77,969		77,969
AAA	ANE	Architecture & Engineering	977	158,041	3,752	154,289
AAA	CAO	County Administrative Office	1,252	202,525	2,470	200,055
AAA	CCL	County Counsel	9,300	1,504,412		1,504,412
AAA	FMC	Facilities Management - Custodial	88	14,316		14,316
AAA	FMG	Facilities Management - Grounds				0
AAA	FMM	Facilities Management - Maintenance	88	14,316		14,316
AAA	HRD/UNI	Human Resources	1,459	235,969	28,001	207,968
AAA	PUR	Purchasing	233	37,731		37,731
AAA	RPR/RNT	Real Estate Services/Rent	225	36,437		36,437
AAA	SDD	IS - Systems Development	386	62,399		62,399
<b>Operating Units</b>						
<b>Internal Service Funds</b>						
IAG	PUR	Printing Services				0
IAJ	(various)	IS - Computer Operations				0
IAM	(various)	IS - Network Services				0
IAV	PUR	Surplus Property & Storage Operations				0
IAY	PUR	Mail Services				0
IBA	VHS	Fleet Mgmt - Motor Pool	18	2,993	48	2,945
IBP	RMG	Risk Management (all funds)	13,809	2,233,729	2,622,505	(388,776)
ICB	VHS	Fleet Mgmt - Garage/Warehouse			808	(808)
<b>Enterprise Funds</b>						
EAA	SWM	Solid Waste Management (all funds)	2,845	460,154	540,918	(80,764)
EAD	MCR	Arrowhead Regional Medical Center (all funds)	1,113	180,113	222,070	(41,957)
<b>General Fund Operating Units</b>						
AAA	ADS	Behavioral Health - Alcohol & Drug Services				0
AAA	APT	Airports Administration	638	103,285	111,863	(8,578)
AAA	ASR	Assessor	1,294	209,319		209,319
AAA	AWM	Agriculture/Weights & Measures	62	10,070		10,070
AAA	BDF	Board of Supervisors (all districts)	3,333	539,215		539,215

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

## Legal Services

Base: Allocation:

Actual Hours Base x  
161.7613

Fund	Dept		Actual Hours	Base x 161.7613	Credits	Total
AAA	CBD	Clerk of the Board	308	49,831		49,831
AAA	CCM	County Museum	118	19,120		19,120
AAA	CCP	Regional Parks	593	95,924		95,924
AAA	CCS	California Children's Services			728	(728)
AAA	CTN	Court Facilities/Judicial Benefits				0
AAA	DAT	District Attorney	292	47,194		47,194
AAA	DCS	Child Support Services	59	9,520	1,012	8,508
AAA	DPA	Human Services - Admin	2,376	384,369	1,162,820	(778,451)
AAA	EDF	Economic Development Function	213	34,415	40,552	(6,137)
AAA	EMC	Emergency Medical Care Costs				0
AAA	FLP	Family Law Program				0
AAA	GJY	Grand Jury	6	1,011		1,011
AAA	HCC	Health Care Costs			(6)	6
AAA	IDC	Indigent Defense				0
AAA	LIT	Litigation Proceeds and Uses				0
AAA	LNJ	Law and Justice Group	20	3,276		3,276
AAA	LUS	Land Use Services Department	4,150	671,342	233,261	438,081
AAA	MLH	Behavioral Health	1,028	166,323	194,811	(28,488)
AAA	OCH	HRD - Employee Health and Wellness				0
AAA	PBD	Public Defender	423	68,401		68,401
AAA	PGD	Public Guardian				0
AAA	PHL	Public Health	1,144	185,047	214,697	(29,650)
AAA	PRB	Probation	362	58,622		58,622
AAA	ROV	Registrar of Voters	131	21,191		21,191
AAA	SCL	County Schools	475	76,837	190	76,647
AAA	SHR	Sheriff	4,809	777,934	608,690	169,244
AAA	SVR	Surveyor	9	1,456	28,319	(26,863)
AAA	TRC	Trial Court Funding				0
AAA	TTC	Treasurer -Tax Collector	1,991	322,010	328,553	(6,543)
AAA	VAF	Veterans Affairs	168	27,176		27,176

## Other Operating Units

(various)	(various)	Brd-Gov'd Fire Districts (summary)				0
(various)	(various)	Brd-Gov'd Special Districts (summary)	679	109,957	124,200	(14,243)
(various)	(various)	Redevelopment Agency - RDA	134	21,676	19,234	2,442
(various)	RGP/RPR	El Mirage Project				0

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

## Legal Services

Base: Allocation:

Actual Hours Base x  
161.7613

Fund	Dept		Actual Hours	Base x 161.7613	Credits	Total
AAF	OOA	Aging and Adult Services	248	40,109		40,109
CJV	CIP	Capital Improvement Funds - All Funds				0
RFZ	097	Flood Control District (all zones)	1,646	266,291	297,296	(31,005)
RHH	498	IHSS Public Authority	13	2,127	255	1,872
RRC	903	Children & Families First Comm.	308	49,822	8,622	41,200
RSC	HPS	Headstart/Preschool Services	120	19,371	3,800	15,571
SAA	TRA	Transportation (all funds)	1,588	256,909	237,579	19,330
SAC	JOB	Workforce Development (all funds)	174	28,066	28,298	(232)
SAP	CLB	County Library	91	14,720	13,158	1,562
SFH	CAO	Disaster Recovery Fund				0
SKX	106	SBC Fire Protection District	333	53,867	62,695	(8,828)
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	210	33,954	44,519	(10,565)
STD	905	Authority for the Handicapped				0
<b>All Other</b>						
(various)	(various)	All Other	1,327	214,973	215,323	(350)
(various)	(various)	Self-Gov'd Special Districts (summary)	83	13,426	18,208	(4,782)
MPA	500	Mojave Desert AQMD (all funds)				0
NFY	870	S A N B A G (all funds)	830	134,213	122,729	11,484
NGJ	875	Inland Library System (all funds)				0
NHY	890	L A F C O				0
NIA	900	Law Library				0
PAB	RET	Board of Retirement - Admin				0
<b>Totals</b>			<b>64,061</b>	<b>10,363,472</b>	<b>7,541,978</b>	<b>2,821,494</b>

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

## Legal Services

Base: Allocation:

Actual Hours Base x  
35.6399

Fund	Dept		Actual Hours	Base x 35.6399	Total	Total Allocation
<b>Central Support Service Units</b>						
AAA	ACR	Auditor/Controller - Recorder			0	77,969
AAA	ANE	Architecture & Engineering			0	154,289
AAA	CAO	County Administrative Office			0	200,055
AAA	CCL	County Counsel			0	1,504,412
AAA	FMC	Facilities Management - Custodial			0	14,316
AAA	FMG	Facilities Management - Grounds			0	0
AAA	FMM	Facilities Management - Maintenance			0	14,316
AAA	HRD/UNI	Human Resources			0	207,968
AAA	PUR	Purchasing			0	37,731
AAA	RPR/RNT	Real Estate Services/Rent			0	36,437
AAA	SDD	IS - Systems Development			0	62,399
<b>Operating Units</b>						
<b>Internal Service Funds</b>						
IAG	PUR	Printing Services			0	0
IAJ	(various)	IS - Computer Operations			0	0
IAM	(various)	IS - Network Services			0	0
IAV	PUR	Surplus Property & Storage Operations			0	0
IAY	PUR	Mail Services			0	0
IBA	VHS	Fleet Mgmt - Motor Pool	18	659	659	3,604
IBP	RMG	Risk Management (all funds)	13,809	492,144	492,144	103,368
ICB	VHS	Fleet Mgmt - Garage/Warehouse			0	(808)
<b>Enterprise Funds</b>						
EAA	SWM	Solid Waste Management (all funds)	2,845	101,383	101,383	20,619
EAD	MCR	Arrowhead Regional Medical Center (all funds)	1,113	39,683	39,683	(2,274)
<b>General Fund Operating Units</b>						
AAA	ADS	Behavioral Health - Alcohol & Drug Services			0	0
AAA	APT	Airports Administration	638	22,756	22,756	14,178
AAA	ASR	Assessor	1,294	46,118	46,118	255,437
AAA	AWM	Agriculture/Weights & Measures	62	2,219	2,219	12,288
AAA	BDF	Board of Supervisors (all districts)	3,333	118,802	118,802	658,017

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

## Legal Services

Base: Allocation:

Actual Hours Base x  
35.6399

Fund	Dept		Actual Hours	Base x 35.6399	Total	Total Allocation
AAA	CBD	Clerk of the Board	308	10,979	10,979	60,809
AAA	CCM	County Museum	118	4,213	4,213	23,333
AAA	CCP	Regional Parks	593	21,134	21,134	117,059
AAA	CCS	California Children's Services			0	(728)
AAA	CTN	Court Facilities/Judicial Benefits			0	0
AAA	DAT	District Attorney	292	10,398	10,398	57,592
AAA	DCS	Child Support Services	59	2,097	2,097	10,605
AAA	DPA	Human Services - Admin	2,376	84,686	84,686	(693,765)
AAA	EDF	Economic Development Function	213	7,582	7,582	1,445
AAA	EMC	Emergency Medical Care Costs			0	0
AAA	FLP	Family Law Program			0	0
AAA	GJY	Grand Jury	6	223	223	1,234
AAA	HCC	Health Care Costs			0	6
AAA	IDC	Indigent Defense			0	0
AAA	LIT	Litigation Proceeds and Uses			0	0
AAA	LNJ	Law and Justice Group	20	722	722	3,997
AAA	LUS	Land Use Services Department	4,150	147,913	147,913	585,993
AAA	MLH	Behavioral Health	1,028	36,645	36,645	8,157
AAA	OCH	HRD - Employee Health and Wellness			0	0
AAA	PBD	Public Defender	423	15,070	15,070	83,471
AAA	PGD	Public Guardian			0	0
AAA	PHL	Public Health	1,144	40,770	40,770	11,120
AAA	PRB	Probation	362	12,916	12,916	71,538
AAA	ROV	Registrar of Voters	131	4,669	4,669	25,860
AAA	SCL	County Schools	475	16,929	16,929	93,576
AAA	SHR	Sheriff	4,809	171,398	171,398	340,642
AAA	SVR	Surveyor	9	321	321	(26,542)
AAA	TRC	Trial Court Funding			0	0
AAA	TTC	Treasurer -Tax Collector	1,991	70,947	70,947	64,404
AAA	VAF	Veterans Affairs	168	5,987	5,987	33,163

## Other Operating Units

(various)	(various)	Brd-Gov'd Fire Districts (summary)			0	0
(various)	(various)	Brd-Gov'd Special Districts (summary)	679	24,226	24,226	9,983
(various)	(various)	Redevelopment Agency - RDA	134	4,776	4,776	7,218
(various)	RGP/RPR	El Mirage Project			0	0

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

## Legal Services

Base: Allocation:

Actual Hours Base x  
35.6399

Fund	Dept		Actual Hours	Base x 35.6399	Total	Total Allocation
AAF	OOA	Aging and Adult Services	248	8,837	8,837	48,946
CJV	CIP	Capital Improvement Funds - All Funds			0	0
RFZ	097	Flood Control District (all zones)	1,646	58,670	58,670	27,666
RHH	498	IHSS Public Authority	13	469	469	2,341
RRC	903	Children & Families First Comm.	308	10,977	10,977	52,178
RSC	HPS	Headstart/Preschool Services	120	4,268	4,268	19,839
SAA	TRA	Transportation (all funds)	1,588	56,603	56,603	75,934
SAC	JOB	Workforce Development (all funds)	174	6,184	6,184	5,951
SAP	CLB	County Library	91	3,243	3,243	4,806
SFH	CAO	Disaster Recovery Fund			0	0
SKX	106	SBC Fire Protection District	333	11,868	11,868	3,040
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	210	7,481	7,481	(3,084)
STD	905	Authority for the Handicapped			0	0
<b>All Other</b>						
(various)	(various)	All Other	1,327	47,364	47,364	47,013
(various)	(various)	Self-Gov'd Special Districts (summary)	83	2,958	2,958	(1,824)
MPA	500	Mojave Desert AQMD (all funds)			0	0
NFY	870	S A N B A G (all funds)	830	29,570	29,570	41,055
NGJ	875	Inland Library System (all funds)			0	0
NHY	890	L A F C O			0	0
NIA	900	Law Library			0	0
PAB	RET	Board of Retirement - Admin			0	0
<b>Totals</b>			<b>49,571</b>	<b>1,766,856</b>	<b>1,766,856</b>	<b>4,588,350</b>



# **FACILITIES MANAGEMENT - CUSTODIAL**

## **AAA FMD FMC**

### **STATEMENT OF FUNCTION**

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

### **DESCRIPTION OF COSTS**

The costs allocated include:

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

Net Allocable Costs are allocated to all benefiting entities based on their portion of the total contract and job costs. Custodial job costs are charged to specific job numbers and then to the building occupants. Charges for buildings with multiple occupants are allocated based on square footage.

Revenues and program reimbursements for services provided by Facilities Management - Custodial are credited against the applicable entity's share of 1st Allocation costs.

## Facilities Management - Custodial

**1st Allocation**

Details	Source Section	Amount
<b>COSTS</b>		
Current Expenditures	4	4,298,051
Computer Software Depreciation & Equipment Use	5	196
Space Use	7	14,776
Utilities	8	58,576
<b>TOTAL ALLOCABLE</b>		<b>4,371,599</b>
<b>REVENUE</b>		
Miscellaneous Revenue		118
		<b>118</b>
<b>NET ALLOCABLE</b>		<b>4,371,481</b>

**Allocation to Function**

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0171	Less: Unallocated Costs	Less: Program Reimbursement
Custodial Services	4,298,051	4,371,481	0	0
<b>TOTALS</b>	<b>4,298,051</b>	<b>4,371,481</b>	<b>0</b>	<b>0</b>

**Facilities Management - Custodial**

**2nd Allocation**

<b>Fund</b>	<b>Dept</b>	<b>Description</b>	<b>Amount</b>
AAA	ACR	Auditor/Controller - Recorder	22,870
AAA	ANE	Architecture & Engineering	0
AAA	CAO	County Administrative Office	11,665
AAA	CCL	County Counsel	14,316
AAA	FMC	Facilities Management - Custodial	8,436
AAA	FMG	Facilities Management - Grounds	11,279
AAA	FMM	Facilities Management - Maintenance	41,067
AAA	HRD/UNI	Human Resources	31,855
AAA	PUR	Purchasing	1,762
AAA	RPR/RNT	Real Estate Services/Rent	0
AAA	SDD	IS - Systems Development	99,531
<b>TOTAL ALLOCABLE</b>			<b>242,780</b>

**Allocation to Function**

<b>Allowed 1st Allocation</b>	<b>Dist. of 2nd Alloc. to Function 0.0565</b>	<b>Allowed 2nd Allocation</b>	<b>Base Used In Allocating to Benefiting Budget Units</b>
4,371,481	242,780	242,780	Contracts and Job Costs
<b>4,371,481</b>	<b>242,780</b>	<b>242,780</b>	

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

		<b>Custodial Services</b>				
		Base:	Allocation:			
<b>Fund</b>	<b>Dept</b>	Job Costs	Base x 1.1532	<b>Credits</b>	<b>Total</b>	
<b>Central Support Service Units</b>						
AAA	ACR	Auditor/Controller - Recorder	113,170	130,506	110,784	19,722
AAA	ANE	Architecture & Engineering	19,786	22,817		22,817
AAA	CAO	County Administrative Office	31,514	36,341		36,341
AAA	CCL	County Counsel	53,503	61,698	50	61,648
AAA	FMC	Facilities Management - Custodial	7,315	8,436		8,436
AAA	FMG	Facilities Management - Grounds	3,292	3,796		3,796
AAA	FMM	Facilities Management - Maintenance	9,327	10,756		10,756
AAA	HRD/UNI	Human Resources	41,700	48,087	1,216	46,871
AAA	PUR	Purchasing	8,069	9,305	260	9,045
AAA	RPR/RNT	Real Estate Services/Rent	4,258	4,910	1,066	3,844
AAA	SDD	IS - Systems Development				0
<b>Operating Units</b>						
<b>Internal Service Funds</b>						
IAG	PUR	Printing Services	10,890	12,558		12,558
IAJ	(various)	IS - Computer Operations	160,334	184,895	153,519	31,376
IAM	(various)	IS - Network Services	5,888	6,790	2,719	4,071
IAV	PUR	Surplus Property & Storage Operations	12,935	14,917		14,917
IAY	PUR	Mail Services	3,669	4,231		4,231
IBA	VHS	Fleet Mgmt - Motor Pool				0
IBP	RMG	Risk Management (all funds)	877	1,011	609	402
ICB	VHS	Fleet Mgmt - Garage/Warehouse	11	13	11	2
<b>Enterprise Funds</b>						
EAA	SWM	Solid Waste Management (all funds)	17,283	19,930	17,275	2,655
EAD	MCR	Arrowhead Regional Medical Center (all funds)				0
<b>General Fund Operating Units</b>						
AAA	ADS	Behavioral Health - Alcohol & Drug Services				0
AAA	APT	Airports Administration	4,109	4,738	1,567	3,171
AAA	ASR	Assessor	58,512	67,475	978	66,497
AAA	AWM	Agriculture/Weights & Measures	13,349	15,394	5,851	9,543
AAA	BDF	Board of Supervisors (all districts)	66,458	76,638	4,817	71,821

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

## Custodial Services

Base: Allocation:

Job Costs Base x  
1.1532

Fund	Dept		Job Costs	Base x 1.1532	Credits	Total
AAA	CBD	Clerk of the Board	10,902	12,572		12,572
AAA	CCM	County Museum	57,522	66,333	1,015	65,318
AAA	CCP	Regional Parks	4,065	4,688	77	4,611
AAA	CCS	California Children's Services				0
AAA	CTN	Court Facilities/Judicial Benefits				0
AAA	DAT	District Attorney	91,575	105,603	(4,565)	110,168
AAA	DCS	Child Support Services	454	523	454	69
AAA	DPA	Human Services - Admin	79,136	91,258	60,482	30,776
AAA	EDF	Economic Development Function				0
AAA	EMC	Emergency Medical Care Costs				0
AAA	FLP	Family Law Program				0
AAA	GJY	Grand Jury				0
AAA	HCC	Health Care Costs				0
AAA	IDC	Indigent Defense				0
AAA	LIT	Litigation Proceeds and Uses				0
AAA	LNJ	Law and Justice Group				0
AAA	LUS	Land Use Services Department	64,241	74,083		74,083
AAA	MLH	Behavioral Health	162,351	187,220	165,559	21,661
AAA	OCH	HRD - Employee Health and Wellness				0
AAA	PBD	Public Defender	79,893	92,131	38,549	53,582
AAA	PGD	Public Guardian	22,455	25,895	455	25,440
AAA	PHL	Public Health	190,471	219,648	40,551	179,097
AAA	PRB	Probation	286,271	330,123	89,349	240,774
AAA	ROV	Registrar of Voters	27,175	31,338	240	31,098
AAA	SCL	County Schools				0
AAA	SHR	Sheriff	500,397	577,049	129,394	447,655
AAA	SVR	Surveyor	3,930	4,532		4,532
AAA	TRC	Trial Court Funding				0
AAA	TTC	Treasurer -Tax Collector	59,710	68,856	19,042	49,814
AAA	VAF	Veterans Affairs	6,791	7,831		7,831
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Fire Districts (summary)				0
(various)	(various)	Brd-Gov'd Special Districts (summary)	25,050	28,887	13,092	15,795
(various)	(various)	Redevelopment Agency - RDA				0
(various)	RGP/RPR	El Mirage Project				0

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

### Custodial Services

Base:    Allocation:

Job Costs    Base x  
1.1532

Fund	Dept		Job Costs	Base x 1.1532	Credits	Total
AAF	OOA	Aging and Adult Services				0
CJV	CIP	Capital Improvement Funds - All Funds	625	721		721
RFZ	097	Flood Control District (all zones)	11,793	13,599		13,599
RHH	498	IHSS Public Authority				0
RRC	903	Children & Families First Comm.				0
RSC	HPS	Headstart/Preschool Services	51,965	59,925	12,344	47,581
SAA	TRA	Transportation (all funds)	147,107	169,642	129,667	39,975
SAC	JOB	Workforce Development (all funds)				0
SAP	CLB	County Library	5,364	6,186	5,264	922
SFH	CAO	Disaster Recovery Fund				0
SKX	106	SBC Fire Protection District	24,877	28,688	8,808	19,880
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)				0
STD	905	Authority for the Handicapped				0
<b>All Other</b>						
(various)	(various)	All Other	1,230,429	1,418,909	944,167	474,742
(various)	(various)	Self-Gov'd Special Districts (summary)				0
MPA	500	Mojave Desert AQMD (all funds)				0
NFY	870	S A N B A G (all funds)				0
NGJ	875	Inland Library System (all funds)				0
NHY	890	L A F C O				0
NIA	900	Law Library				0
PAB	RET	Board of Retirement - Admin				0
<b>Totals</b>			<b>3,790,798</b>	<b>4,371,481</b>	<b>1,954,666</b>	<b>2,416,815</b>

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

		<b>Custodial Services</b>				
		Base:	Allocation:			
<b>Fund</b>	<b>Dept</b>	Job Costs	Base x 0.0694	<b>Total</b>	<b>Total Allocation</b>	
<b>Central Support Service Units</b>						
AAA	ACR	Auditor/Controller - Recorder		0	19,722	
AAA	ANE	Architecture & Engineering		0	22,817	
AAA	CAO	County Administrative Office		0	36,341	
AAA	CCL	County Counsel		0	61,648	
AAA	FMC	Facilities Management - Custodial		0	8,436	
AAA	FMG	Facilities Management - Grounds		0	3,796	
AAA	FMM	Facilities Management - Maintenance		0	10,756	
AAA	HRD/UNI	Human Resources		0	46,871	
AAA	PUR	Purchasing		0	9,045	
AAA	RPR/RNT	Real Estate Services/Rent		0	3,844	
AAA	SDD	IS - Systems Development		0	0	
<b>Operating Units</b>						
<b>Internal Service Funds</b>						
IAG	PUR	Printing Services	10,890	756	756	13,314
IAJ	(various)	IS - Computer Operations	160,334	11,125	11,125	42,501
IAM	(various)	IS - Network Services	5,888	409	409	4,480
IAV	PUR	Surplus Property & Storage Operations	12,935	898	898	15,814
IAY	PUR	Mail Services	3,669	255	255	4,485
IBA	VHS	Fleet Mgmt - Motor Pool			0	0
IBP	RMG	Risk Management (all funds)	877	61	61	463
ICB	VHS	Fleet Mgmt - Garage/Warehouse	11	1	1	2
<b>Enterprise Funds</b>						
EAA	SWM	Solid Waste Management (all funds)	17,283	1,199	1,199	3,855
EAD	MCR	Arrowhead Regional Medical Center (all funds)			0	0
<b>General Fund Operating Units</b>						
AAA	ADS	Behavioral Health - Alcohol & Drug Services			0	0
AAA	APT	Airports Administration	4,109	285	285	3,457
AAA	ASR	Assessor	58,512	4,060	4,060	70,557
AAA	AWM	Agriculture/Weights & Measures	13,349	926	926	10,469
AAA	BDF	Board of Supervisors (all districts)	66,458	4,611	4,611	76,433

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

		<b>Custodial Services</b>				
		Base:	Allocation:			
<b>Fund</b>	<b>Dept</b>	Job Costs	Base x 0.0694	<b>Total</b>	<b>Total Allocation</b>	
AAA	CBD	Clerk of the Board	10,902	756	756	13,328
AAA	CCM	County Museum	57,522	3,991	3,991	69,310
AAA	CCP	Regional Parks	4,065	282	282	4,893
AAA	CCS	California Children's Services			0	0
AAA	CTN	Court Facilities/Judicial Benefits			0	0
AAA	DAT	District Attorney	91,575	6,354	6,354	116,522
AAA	DCS	Child Support Services	454	31	31	101
AAA	DPA	Human Services - Admin	79,136	5,491	5,491	36,267
AAA	EDF	Economic Development Function			0	0
AAA	EMC	Emergency Medical Care Costs			0	0
AAA	FLP	Family Law Program			0	0
AAA	GJY	Grand Jury			0	0
AAA	HCC	Health Care Costs			0	0
AAA	IDC	Indigent Defense			0	0
AAA	LIT	Litigation Proceeds and Uses			0	0
AAA	LNJ	Law and Justice Group			0	0
AAA	LUS	Land Use Services Department	64,241	4,458	4,458	78,540
AAA	MLH	Behavioral Health	162,351	11,265	11,265	32,926
AAA	OCH	HRD - Employee Health and Wellness			0	0
AAA	PBD	Public Defender	79,893	5,544	5,544	59,126
AAA	PGD	Public Guardian	22,455	1,558	1,558	26,998
AAA	PHL	Public Health	190,471	13,216	13,216	192,313
AAA	PRB	Probation	286,271	19,864	19,864	260,637
AAA	ROV	Registrar of Voters	27,175	1,886	1,886	32,983
AAA	SCL	County Schools			0	0
AAA	SHR	Sheriff	500,397	34,722	34,722	482,377
AAA	SVR	Surveyor	3,930	273	273	4,805
AAA	TRC	Trial Court Funding			0	0
AAA	TTC	Treasurer -Tax Collector	59,710	4,143	4,143	53,957
AAA	VAF	Veterans Affairs	6,791	471	471	8,302
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Fire Districts (summary)			0	0
(various)	(various)	Brd-Gov'd Special Districts (summary)	25,050	1,738	1,738	17,533
(various)	(various)	Redevelopment Agency - RDA			0	0
(various)	RGP/RPR	El Mirage Project			0	0

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

## Custodial Services

Base: Allocation:

Job Costs Base x  
0.0694

Fund	Dept			Total	Total Allocation
AAF	OOA	Aging and Adult Services		0	0
CJV	CIP	Capital Improvement Funds - All Funds	625	43	764
RFZ	097	Flood Control District (all zones)	11,793	818	14,418
RHH	498	IHSS Public Authority		0	0
RRC	903	Children & Families First Comm.		0	0
RSC	HPS	Headstart/Preschool Services	51,965	3,606	51,186
SAA	TRA	Transportation (all funds)	147,107	10,208	50,182
SAC	JOB	Workforce Development (all funds)		0	0
SAP	CLB	County Library	5,364	372	1,294
SFH	CAO	Disaster Recovery Fund		0	0
SKX	106	SBC Fire Protection District	24,877	1,726	21,607
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)		0	0
STD	905	Authority for the Handicapped		0	0
<b>All Other</b>					
(various)	(various)	All Other	1,230,429	85,377	560,119
(various)	(various)	Self-Gov'd Special Districts (summary)		0	0
MPA	500	Mojave Desert AQMD (all funds)		0	0
NFY	870	S A N B A G (all funds)		0	0
NGJ	875	Inland Library System (all funds)		0	0
NHY	890	L A F C O		0	0
NIA	900	Law Library		0	0
PAB	RET	Board of Retirement - Admin		0	0
<b>Totals</b>			<b>3,498,864</b>	<b>242,780</b>	<b>2,659,596</b>



# FACILITIES MANAGEMENT - GROUNDS

## AAA FMD FMG

### STATEMENT OF FUNCTION

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

### DESCRIPTION OF COSTS

The costs allocated include:

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

Net Allocable Costs are allocated to all benefiting entities based on their portion of the total job costs. Grounds job costs are charged to specific job numbers, which are, in turn, charged directly to the building occupants. Charges for buildings with multiple occupants are allocated based on square footage.

Revenues and program reimbursements for services provided by the Grounds Division are credited against the applicable entity's share of 1st Allocation costs.

## Facilities Management - Grounds

**1st Allocation**

<b>Details</b>	<b>Source Section</b>	<b>Amount</b>
<b>COSTS</b>		
Current Expenditures	4	1,761,966
Computer Software Depreciation & Equipment Use	5	4,729
Space Use	7	6,649
Utilities	8	26,359
<b>TOTAL ALLOCABLE</b>		<b>1,799,704</b>
<b>REVENUE</b>		
Miscellaneous Revenue		3
		<b>3</b>
<b>NET ALLOCABLE</b>		<b>1,799,701</b>

**Allocation to Function**

<b>Function</b>	<b>Actual Expenditures</b>	<b>Dist. of 1st Alloc. to Function 1.0214</b>	<b>Less: Unallocated Costs</b>	<b>Less: Program Reimbursement</b>
Grounds Services	1,761,966	1,799,701	0	0
<b>TOTALS</b>	<b>1,761,966</b>	<b>1,799,701</b>	<b>0</b>	<b>0</b>

**Facilities Management - Grounds**

**2nd Allocation**

<b>Fund</b>	<b>Dept</b>	<b>Description</b>	<b>Amount</b>
AAA	ACR	Auditor/Controller - Recorder	11,061
AAA	ANE	Architecture & Engineering	0
AAA	CAO	County Administrative Office	5,515
AAA	CCL	County Counsel	0
AAA	FMC	Facilities Management - Custodial	3,796
AAA	FMG	Facilities Management - Grounds	19,867
AAA	FMM	Facilities Management - Maintenance	18,480
AAA	HRD/UNI	Human Resources	5,244
AAA	PUR	Purchasing	2,222
AAA	RPR/RNT	Real Estate Services/Rent	0
AAA	SDD	IS - Systems Development	44,825
<b>TOTAL ALLOCABLE</b>			<b>111,010</b>

**Allocation to Function**

<b>Allowed 1st Allocation</b>	<b>Dist. of 2nd Alloc. to Function 0.0630</b>	<b>Allowed 2nd Allocation</b>	<b>Base Used In Allocating to Benefiting Budget Units</b>
1,799,701	111,010	111,010	Job Costs
<b>1,799,701</b>	<b>111,010</b>	<b>111,010</b>	

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

		<b>Grounds Services</b>				
		Base:	Allocation:			
<b>Fund</b>	<b>Dept</b>	Job Costs	Base x 1.1751	<b>Credits</b>	<b>Total</b>	
<b>Central Support Service Units</b>						
AAA	ACR	Auditor/Controller - Recorder	51,230	60,202	51,190	9,012
AAA	ANE	Architecture & Engineering	7,852	9,227		9,227
AAA	CAO	County Administrative Office	12,506	14,696		14,696
AAA	CCL	County Counsel	21,212	24,927		24,927
AAA	FMC	Facilities Management - Custodial	9,598	11,279		11,279
AAA	FMG	Facilities Management - Grounds	16,906	19,867		19,867
AAA	FMM	Facilities Management - Maintenance	12,238	14,381		14,381
AAA	HRD/UNI	Human Resources	8,090	9,507		9,507
AAA	PUR	Purchasing	1,273	1,496		1,496
AAA	RPR/RNT	Real Estate Services/Rent				0
AAA	SDD	IS - Systems Development				0
<b>Operating Units</b>						
<b>Internal Service Funds</b>						
IAG	PUR	Printing Services	2,002	2,353		2,353
IAJ	(various)	IS - Computer Operations	27,447	32,254	26,252	6,002
IAM	(various)	IS - Network Services	13,069	15,359	1,250	14,109
IAV	PUR	Surplus Property & Storage Operations	2,108	2,477		2,477
IAY	PUR	Mail Services	598	703		703
IBA	VHS	Fleet Mgmt - Motor Pool				0
IBP	RMG	Risk Management (all funds)	52	61		61
ICB	VHS	Fleet Mgmt - Garage/Warehouse	716	842	716	126
<b>Enterprise Funds</b>						
EAA	SWM	Solid Waste Management (all funds)	6,508	7,648	6,508	1,140
EAD	MCR	Arrowhead Regional Medical Center (all funds)	505,355	593,864	498,829	95,035
<b>General Fund Operating Units</b>						
AAA	ADS	Behavioral Health - Alcohol & Drug Services				0
AAA	APT	Airports Administration	414	487	31,789	(31,302)
AAA	ASR	Assessor	22,839	26,840		26,840
AAA	AWM	Agriculture/Weights & Measures	1,222	1,436		1,436
AAA	BDF	Board of Supervisors (all districts)	23,710	27,863		27,863

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

		<b>Grounds Services</b>			
		Base:	Allocation:		
<b>Fund</b>	<b>Dept</b>	Job Costs	Base x 1.1751	<b>Credits</b>	<b>Total</b>
AAA	CBD	Clerk of the Board	4,326	5,084	5,084
AAA	CCM	County Museum	74,464	87,505	1,232
AAA	CCP	Regional Parks	650	764	764
AAA	CCS	California Children's Services			0
AAA	CTN	Court Facilities/Judicial Benefits			0
AAA	DAT	District Attorney	37,220	43,739	43,739
AAA	DCS	Child Support Services			0
AAA	DPA	Human Services - Admin	21,828	25,651	21,493
AAA	EDF	Economic Development Function			0
AAA	EMC	Emergency Medical Care Costs			0
AAA	FLP	Family Law Program			0
AAA	GJY	Grand Jury			0
AAA	HCC	Health Care Costs			0
AAA	IDC	Indigent Defense			0
AAA	LIT	Litigation Proceeds and Uses			0
AAA	LNJ	Law and Justice Group			0
AAA	LUS	Land Use Services Department	22,684	26,657	300
AAA	MLH	Behavioral Health	41,131	48,335	42,422
AAA	OCH	HRD - Employee Health and Wellness			0
AAA	PBD	Public Defender	26,825	31,523	3,510
AAA	PGD	Public Guardian	8,960	10,529	5,353
AAA	PHL	Public Health	64,887	76,251	3,562
AAA	PRB	Probation	175,046	205,704	112,194
AAA	ROV	Registrar of Voters	4,390	5,159	5,159
AAA	SCL	County Schools			0
AAA	SHR	Sheriff	63,850	75,033	29,868
AAA	SVR	Surveyor			0
AAA	TRC	Trial Court Funding			0
AAA	TTC	Treasurer -Tax Collector	14,049	16,510	16,510
AAA	VAF	Veterans Affairs	1,250	1,469	1,469
<b>Other Operating Units</b>					
(various)	(various)	Brd-Gov'd Fire Districts (summary)			0
(various)	(various)	Brd-Gov'd Special Districts (summary)	2,390	2,808	2,808
(various)	(various)	Redevelopment Agency - RDA			0
(various)	RGP/RPR	El Mirage Project			0

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

## Grounds Services

Base: Allocation:  
Job Costs Base x  
1.1751

Fund	Dept		Job Costs	Base x 1.1751	Credits	Total
AAF	OOA	Aging and Adult Services				0
CJV	CIP	Capital Improvement Funds - All Funds	41,616	48,905	39,605	9,300
RFZ	097	Flood Control District (all zones)				0
RHH	498	IHSS Public Authority				0
RRC	903	Children & Families First Comm.				0
RSC	HPS	Headstart/Preschool Services				0
SAA	TRA	Transportation (all funds)	31,789	37,356		37,356
SAC	JOB	Workforce Development (all funds)				0
SAP	CLB	County Library	24,282	28,535	24,282	4,253
SFH	CAO	Disaster Recovery Fund				0
SKX	106	SBC Fire Protection District	6,381	7,498	3,340	4,158
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)				0
STD	905	Authority for the Handicapped				0
<b>All Other</b>						
(various)	(various)	All Other	116,512	136,918		136,918
(various)	(various)	Self-Gov'd Special Districts (summary)				0
MPA	500	Mojave Desert AQMD (all funds)				0
NFY	870	S A N B A G (all funds)				0
NGJ	875	Inland Library System (all funds)				0
NHY	890	L A F C O				0
NIA	900	Law Library				0
PAB	RET	Board of Retirement - Admin				0
<b>Totals</b>			<b>1,531,475</b>	<b>1,799,701</b>	<b>903,695</b>	<b>896,006</b>

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

		<b>Grounds Services</b>			
		Base:	Allocation:		
<b>Fund</b>	<b>Dept</b>	Job Costs	Base x 0.0798	<b>Total</b>	<b>Total Allocation</b>
<b>Central Support Service Units</b>					
AAA	ACR	Auditor/Controller - Recorder		0	9,012
AAA	ANE	Architecture & Engineering		0	9,227
AAA	CAO	County Administrative Office		0	14,696
AAA	CCL	County Counsel		0	24,927
AAA	FMC	Facilities Management - Custodial		0	11,279
AAA	FMG	Facilities Management - Grounds		0	19,867
AAA	FMM	Facilities Management - Maintenance		0	14,381
AAA	HRD/UNI	Human Resources		0	9,507
AAA	PUR	Purchasing		0	1,496
AAA	RPR/RNT	Real Estate Services/Rent		0	0
AAA	SDD	IS - Systems Development		0	0
<b>Operating Units</b>					
<b>Internal Service Funds</b>					
IAG	PUR	Printing Services	2,002	160	2,513
IAJ	(various)	IS - Computer Operations	27,447	2,191	8,194
IAM	(various)	IS - Network Services	13,069	1,043	15,152
IAV	PUR	Surplus Property & Storage Operations	2,108	168	2,646
IAY	PUR	Mail Services	598	48	750
IBA	VHS	Fleet Mgmt - Motor Pool		0	0
IBP	RMG	Risk Management (all funds)	52	4	65
ICB	VHS	Fleet Mgmt - Garage/Warehouse	716	57	183
<b>Enterprise Funds</b>					
EAA	SWM	Solid Waste Management (all funds)	6,508	520	1,659
EAD	MCR	Arrowhead Regional Medical Center (all funds)	505,355	40,343	135,377
<b>General Fund Operating Units</b>					
AAA	ADS	Behavioral Health - Alcohol & Drug Services		0	0
AAA	APT	Airports Administration	414	33	(31,269)
AAA	ASR	Assessor	22,839	1,823	28,663
AAA	AWM	Agriculture/Weights & Measures	1,222	98	1,534
AAA	BDF	Board of Supervisors (all districts)	23,710	1,893	29,755

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

		<b>Grounds Services</b>				
		Base: Allocation:				
<b>Fund</b>	<b>Dept</b>	<b>Job Costs</b>	<b>Base x 0.0798</b>	<b>Total</b>	<b>Total Allocation</b>	
AAA	CBD	Clerk of the Board	4,326	345	345	5,429
AAA	CCM	County Museum	74,464	5,944	5,944	92,218
AAA	CCP	Regional Parks	650	52	52	816
AAA	CCS	California Children's Services			0	0
AAA	CTN	Court Facilities/Judicial Benefits			0	0
AAA	DAT	District Attorney	37,220	2,971	2,971	46,710
AAA	DCS	Child Support Services			0	0
AAA	DPA	Human Services - Admin	21,828	1,743	1,743	5,900
AAA	EDF	Economic Development Function			0	0
AAA	EMC	Emergency Medical Care Costs			0	0
AAA	FLP	Family Law Program			0	0
AAA	GJY	Grand Jury			0	0
AAA	HCC	Health Care Costs			0	0
AAA	IDC	Indigent Defense			0	0
AAA	LIT	Litigation Proceeds and Uses			0	0
AAA	LNJ	Law and Justice Group			0	0
AAA	LUS	Land Use Services Department	22,684	1,811	1,811	28,168
AAA	MLH	Behavioral Health	41,131	3,284	3,284	9,197
AAA	OCH	HRD - Employee Health and Wellness			0	0
AAA	PBD	Public Defender	26,825	2,141	2,141	30,155
AAA	PGD	Public Guardian	8,960	715	715	5,891
AAA	PHL	Public Health	64,887	5,180	5,180	77,869
AAA	PRB	Probation	175,046	13,974	13,974	107,484
AAA	ROV	Registrar of Voters	4,390	350	350	5,509
AAA	SCL	County Schools			0	0
AAA	SHR	Sheriff	63,850	5,097	5,097	50,262
AAA	SVR	Surveyor			0	0
AAA	TRC	Trial Court Funding			0	0
AAA	TTC	Treasurer -Tax Collector	14,049	1,122	1,122	17,631
AAA	VAF	Veterans Affairs	1,250	100	100	1,569
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Fire Districts (summary)			0	0
(various)	(various)	Brd-Gov'd Special Districts (summary)	2,390	191	191	2,999
(various)	(various)	Redevelopment Agency - RDA			0	0
(various)	RGP/RPR	El Mirage Project			0	0

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

		<b>Grounds Services</b>				
		Base: Allocation:				
<b>Fund</b>	<b>Dept</b>	<b>Job Costs</b>	<b>Base x 0.0798</b>	<b>Total</b>	<b>Total Allocation</b>	
AAF	OOA	Aging and Adult Services		0	0	
CJV	CIP	Capital Improvement Funds - All Funds	41,616	3,322	3,322	12,622
RFZ	097	Flood Control District (all zones)		0	0	
RHH	498	IHSS Public Authority		0	0	
RRC	903	Children & Families First Comm.		0	0	
RSC	HPS	Headstart/Preschool Services		0	0	
SAA	TRA	Transportation (all funds)	31,789	2,538	2,538	39,894
SAC	JOB	Workforce Development (all funds)		0	0	
SAP	CLB	County Library	24,282	1,938	1,938	6,192
SFH	CAO	Disaster Recovery Fund		0	0	
SKX	106	SBC Fire Protection District	6,381	509	509	4,668
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)		0	0	
STD	905	Authority for the Handicapped		0	0	
<b>All Other</b>						
(various)	(various)	All Other	116,512	9,301	9,301	146,220
(various)	(various)	Self-Gov'd Special Districts (summary)		0	0	0
MPA	500	Mojave Desert AQMD (all funds)		0	0	0
NFY	870	S A N B A G (all funds)		0	0	0
NGJ	875	Inland Library System (all funds)		0	0	0
NHY	890	L A F C O		0	0	0
NIA	900	Law Library		0	0	0
PAB	RET	Board of Retirement - Admin		0	0	0
		<b>Totals</b>	<b>1,390,570</b>	<b>111,010</b>	<b>111,010</b>	<b>1,007,016</b>



# FACILITIES MANAGEMENT - MAINTENANCE

## AAA FMD FMM

### STATEMENT OF FUNCTION

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

### DESCRIPTION OF COSTS

The costs allocated include:

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

Net Allocable Costs are allocated to all benefiting entities based on their portion of the total job costs. Maintenance job costs are charged to specific job numbers and then to the benefiting entities. Charges for buildings with multiple occupants are allocated based on square feet.

Revenues and program reimbursements for services provided by Facilities Management - Maintenance are credited against the applicable entity's share of 1st Allocation costs.

## Facilities Management - Maintenance

**1st Allocation**

Details	Source Section	Amount
<b>COSTS</b>		
Current Expenditures	4	7,944,469
Computer Software Depreciation & Equipment Use	5	8,895
Space Use	7	18,839
Utilities	8	74,685
<b>TOTAL ALLOCABLE</b>		<b>8,046,889</b>
<b>REVENUE</b>		
Miscellaneous Revenue		60
		<b>60</b>
<b>NET ALLOCABLE</b>		<b>8,046,829</b>

**Allocation to Function**

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0129	Less: Unallocated Costs	Less: Program Reimbursement
Maintenance Services	7,944,469	8,046,829	0	150,390
<b>TOTALS</b>	<b>7,944,469</b>	<b>8,046,829</b>	<b>0</b>	<b>150,390</b>

**Facilities Management - Maintenance**

**2nd Allocation**

<b>Fund</b>	<b>Dept</b>	<b>Description</b>	<b>Amount</b>
AAA	ACR	Auditor/Controller - Recorder	42,184
AAA	ANE	Architecture & Engineering	0
AAA	CAO	County Administrative Office	16,206
AAA	CCL	County Counsel	14,316
AAA	FMC	Facilities Management - Custodial	10,756
AAA	FMG	Facilities Management - Grounds	14,381
AAA	FMM	Facilities Management - Maintenance	52,360
AAA	HRD/UNI	Human Resources	16,276
AAA	PUR	Purchasing	20,377
AAA	RPR/RNT	Real Estate Services/Rent	0
AAA	SDD	IS - Systems Development	127,139
<b>TOTAL ALLOCABLE</b>			<b>313,995</b>

**Allocation to Function**

<b>Allowed 1st Allocation</b>	<b>Dist. of 2nd Alloc. to Function 0.0395</b>	<b>Allowed 2nd Allocation</b>	<b>Base Used In Allocating to Benefiting Budget Units</b>
7,896,439	313,995	313,995	Job Costs
<b>7,896,439</b>	<b>313,995</b>	<b>313,995</b>	

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

		<b>Maintenance Services</b>				
Fund	Dept		Base: Allocation:		Credits	Total
			Job Costs	Base x 1.2443		
<b>Central Support Service Units</b>						
AAA	ACR	Auditor/Controller - Recorder	53,265	66,279	20,686	45,593
AAA	ANE	Architecture & Engineering	26,174	32,569	711	31,858
AAA	CAO	County Administrative Office	61,502	76,529	22,536	53,993
AAA	CCL	County Counsel	78,522	97,707	5,901	91,806
AAA	FMC	Facilities Management - Custodial	33,003	41,067		41,067
AAA	FMG	Facilities Management - Grounds	14,851	18,480		18,480
AAA	FMM	Facilities Management - Maintenance	42,079	52,360		52,360
AAA	HRD/UNI	Human Resources	55,061	68,514	8,278	60,236
AAA	PUR	Purchasing	4,393	5,466	649	4,817
AAA	RPR/RNT	Real Estate Services/Rent	14,100	17,546	3,967	13,579
AAA	SDD	IS - Systems Development	1,114	1,386	(1,678)	3,064
<b>Operating Units</b>						
<b>Internal Service Funds</b>						
IAG	PUR	Printing Services	5,884	7,321		7,321
IAJ	(various)	IS - Computer Operations	127,036	158,075	57,649	100,426
IAM	(various)	IS - Network Services	89,806	111,748	73,382	38,366
IAV	PUR	Surplus Property & Storage Operations	6,100	7,591		7,591
IAY	PUR	Mail Services	1,730	2,153		2,153
IBA	VHS	Fleet Mgmt - Motor Pool	2,376	2,956		2,956
IBP	RMG	Risk Management (all funds)	9,047	11,258	1,385	9,873
ICB	VHS	Fleet Mgmt - Garage/Warehouse	16,976	21,123	7,026	14,097
<b>Enterprise Funds</b>						
EAA	SWM	Solid Waste Management (all funds)	25,858	32,175	15,665	16,510
EAD	MCR	Arrowhead Regional Medical Center (all funds)	5,068	6,306	5,068	1,238
<b>General Fund Operating Units</b>						
AAA	ADS	Behavioral Health - Alcohol & Drug Services	1,679	2,090		2,090
AAA	APT	Airports Administration	1,199	1,492	(40)	1,532
AAA	ASR	Assessor	71,452	88,910	5,146	83,764
AAA	AWM	Agriculture/Weights & Measures	8,500	10,576	3,395	7,181
AAA	BDF	Board of Supervisors (all districts)	92,202	114,730	10,884	103,846

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

		<b>Maintenance Services</b>				
<b>Fund</b>	<b>Dept</b>		Base: Allocation:		<b>Credits</b>	<b>Total</b>
			Job Costs	Base x 1.2443		
AAA	CBD	Clerk of the Board	14,971	18,629	1,449	17,180
AAA	CCM	County Museum	87,869	109,339	(3,658)	112,997
AAA	CCP	Regional Parks	1,881	2,341		2,341
AAA	CCS	California Children's Services				0
AAA	CTN	Court Facilities/Judicial Benefits	1,030	1,282	(496)	1,778
AAA	DAT	District Attorney	143,159	178,137	2,663	175,474
AAA	DCS	Child Support Services	550	684	(61)	745
AAA	DPA	Human Services - Admin	14,085	17,526	6,682	10,844
AAA	EDF	Economic Development Function	1,690	2,104	1,568	536
AAA	EMC	Emergency Medical Care Costs				0
AAA	FLP	Family Law Program				0
AAA	GJY	Grand Jury	947	1,178		1,178
AAA	HCC	Health Care Costs				0
AAA	IDC	Indigent Defense				0
AAA	LIT	Litigation Proceeds and Uses				0
AAA	LNJ	Law and Justice Group				0
AAA	LUS	Land Use Services Department	93,571	116,433	16,406	100,027
AAA	MLH	Behavioral Health	48,579	60,449	11,870	48,579
AAA	OCH	HRD - Employee Health and Wellness	5,864	7,297	5,864	1,433
AAA	PBD	Public Defender	106,621	132,672	108,550	24,122
AAA	PGD	Public Guardian	10,580	13,166	1,210	11,956
AAA	PHL	Public Health	181,819	226,242	23,361	202,881
AAA	PRB	Probation	1,347,793	1,677,099	334,330	1,342,769
AAA	ROV	Registrar of Voters	14,341	17,845	(7,252)	25,097
AAA	SCL	County Schools				0
AAA	SHR	Sheriff	1,363,725	1,696,923	124,944	1,571,979
AAA	SVR	Surveyor	12,587	15,663	427	15,236
AAA	TRC	Trial Court Funding				0
AAA	TTC	Treasurer -Tax Collector	76,791	95,553	27,145	68,408
AAA	VAF	Veterans Affairs	10,662	13,267	2,818	10,449
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Fire Districts (summary)				0
(various)	(various)	Brd-Gov'd Special Districts (summary)	15,180	18,889	2,072	16,817
(various)	(various)	Redevelopment Agency - RDA	1,432	1,782	2,782	(1,000)
(various)	RGP/RPR	El Mirage Project				0

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

		<b>Maintenance Services</b>				
<b>Fund</b>	<b>Dept</b>		Base: Allocation:		<b>Credits</b>	<b>Total</b>
			Job Costs	Base x 1.2443		
AAF	OOA	Aging and Adult Services			90	(90)
CJV	CIP	Capital Improvement Funds - All Funds	971,068	1,208,329	1,306,721	(98,392)
RFZ	097	Flood Control District (all zones)	40,021	49,799	4,166	45,633
RHH	498	IHSS Public Authority				0
RRC	903	Children & Families First Comm.	1,304	1,622	571	1,051
RSC	HPS	Headstart/Preschool Services	408	508	1,277	(769)
SAA	TRA	Transportation (all funds)	106,325	132,303	60,955	71,348
SAC	JOB	Workforce Development (all funds)	5,676	7,063	4,067	2,996
SAP	CLB	County Library	17,329	21,563	5,262	16,301
SFH	CAO	Disaster Recovery Fund				0
SKX	106	SBC Fire Protection District	27,951	34,780	9,172	25,608
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)				0
STD	905	Authority for the Handicapped				0
<b>All Other</b>						
(various)	(various)	All Other	771,148	959,563	739,147	220,416
(various)	(various)	Self-Gov'd Special Districts (summary)				0
MPA	500	Mojave Desert AQMD (all funds)				0
NFY	870	S A N B A G (all funds)				0
NGJ	875	Inland Library System (all funds)				0
NHY	890	L A F C O				0
NIA	900	Law Library				0
PAB	RET	Board of Retirement - Admin				0
<b>Totals</b>			<b>6,345,934</b>	<b>7,896,439</b>	<b>3,034,712</b>	<b>4,861,727</b>

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

		Maintenance Services				
		Base:	Allocation:			
Fund	Dept	Job Costs	Base x 0.0527	Total	Total Allocation	
<b>Central Support Service Units</b>						
AAA	ACR			0	45,593	
AAA	ANE			0	31,858	
AAA	CAO			0	53,993	
AAA	CCL			0	91,806	
AAA	FMC			0	41,067	
AAA	FMG			0	18,480	
AAA	FMM			0	52,360	
AAA	HRD/UNI			0	60,236	
AAA	PUR			0	4,817	
AAA	RPR/RNT			0	13,579	
AAA	SDD			0	3,064	
<b>Operating Units</b>						
<b>Internal Service Funds</b>						
IAG	PUR	Printing Services	5,884	310	310	7,631
IAJ	(various)	IS - Computer Operations	127,036	6,691	6,691	107,116
IAM	(various)	IS - Network Services	89,806	4,730	4,730	43,096
IAV	PUR	Surplus Property & Storage Operations	6,100	321	321	7,912
IAY	PUR	Mail Services	1,730	91	91	2,244
IBA	VHS	Fleet Mgmt - Motor Pool	2,376	125	125	3,081
IBP	RMG	Risk Management (all funds)	9,047	476	476	10,349
ICB	VHS	Fleet Mgmt - Garage/Warehouse	16,976	894	894	14,991
<b>Enterprise Funds</b>						
EAA	SWM	Solid Waste Management (all funds)	25,858	1,362	1,362	17,872
EAD	MCR	Arrowhead Regional Medical Center (all funds)	5,068	267	267	1,505
<b>General Fund Operating Units</b>						
AAA	ADS	Behavioral Health - Alcohol & Drug Services	1,679	88	88	2,178
AAA	APT	Airports Administration	1,199	63	63	1,595
AAA	ASR	Assessor	71,452	3,763	3,763	87,527
AAA	AWM	Agriculture/Weights & Measures	8,500	448	448	7,629
AAA	BDF	Board of Supervisors (all districts)	92,202	4,856	4,856	108,702

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

## Maintenance Services

Base: Allocation:

Job Costs Base x  
0.0527

Fund	Dept		Job Costs	Base x 0.0527	Total	Total Allocation
AAA	CBD	Clerk of the Board	14,971	788	788	17,968
AAA	CCM	County Museum	87,869	4,628	4,628	117,624
AAA	CCP	Regional Parks	1,881	99	99	2,440
AAA	CCS	California Children's Services			0	0
AAA	CTN	Court Facilities/Judicial Benefits	1,030	54	54	1,833
AAA	DAT	District Attorney	143,159	7,540	7,540	183,014
AAA	DCS	Child Support Services	550	29	29	774
AAA	DPA	Human Services - Admin	14,085	742	742	11,586
AAA	EDF	Economic Development Function	1,690	89	89	625
AAA	EMC	Emergency Medical Care Costs			0	0
AAA	FLP	Family Law Program			0	0
AAA	GJY	Grand Jury	947	50	50	1,228
AAA	HCC	Health Care Costs			0	0
AAA	IDC	Indigent Defense			0	0
AAA	LIT	Litigation Proceeds and Uses			0	0
AAA	LNJ	Law and Justice Group			0	0
AAA	LUS	Land Use Services Department	93,571	4,928	4,928	104,955
AAA	MLH	Behavioral Health	48,579	2,559	2,559	51,137
AAA	OCH	HRD - Employee Health and Wellness	5,864	309	309	1,742
AAA	PBD	Public Defender	106,621	5,615	5,615	29,737
AAA	PGD	Public Guardian	10,580	557	557	12,513
AAA	PHL	Public Health	181,819	9,576	9,576	212,457
AAA	PRB	Probation	1,347,793	70,984	70,984	1,413,754
AAA	ROV	Registrar of Voters	14,341	755	755	25,852
AAA	SCL	County Schools			0	0
AAA	SHR	Sheriff	1,363,725	71,824	71,824	1,643,803
AAA	SVR	Surveyor	12,587	663	663	15,899
AAA	TRC	Trial Court Funding			0	0
AAA	TTC	Treasurer -Tax Collector	76,791	4,044	4,044	72,453
AAA	VAF	Veterans Affairs	10,662	562	562	11,010

## Other Operating Units

(various)	(various)	Brd-Gov'd Fire Districts (summary)			0	0
(various)	(various)	Brd-Gov'd Special Districts (summary)	15,180	799	799	17,616
(various)	(various)	Redevelopment Agency - RDA	1,432	75	75	(925)
(various)	RGP/RPR	El Mirage Project			0	0

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

## Maintenance Services

Base: Allocation:

Job Costs Base x  
0.0527

Fund	Dept		Job Costs	Base x 0.0527	Total	Total Allocation
AAF	OOA	Aging and Adult Services			0	(90)
CJV	CIP	Capital Improvement Funds - All Funds	971,068	51,143	51,143	(47,249)
RFZ	097	Flood Control District (all zones)	40,021	2,108	2,108	47,741
RHH	498	IHSS Public Authority			0	0
RRC	903	Children & Families First Comm.	1,304	69	69	1,120
RSC	HPS	Headstart/Preschool Services	408	22	22	(747)
SAA	TRA	Transportation (all funds)	106,325	5,600	5,600	76,948
SAC	JOB	Workforce Development (all funds)	5,676	299	299	3,295
SAP	CLB	County Library	17,329	913	913	17,214
SFH	CAO	Disaster Recovery Fund			0	0
SKX	106	SBC Fire Protection District	27,951	1,472	1,472	27,080
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)			0	0
STD	905	Authority for the Handicapped			0	0
<b>All Other</b>						
(various)	(various)	All Other	771,148	40,614	40,614	261,030
(various)	(various)	Self-Gov'd Special Districts (summary)			0	0
MPA	500	Mojave Desert AQMD (all funds)			0	0
NFY	870	S A N B A G (all funds)			0	0
NGJ	875	Inland Library System (all funds)			0	0
NHY	890	L A F C O			0	0
NIA	900	Law Library			0	0
PAB	RET	Board of Retirement - Admin			0	0
<b>Totals</b>			<b>5,961,870</b>	<b>313,995</b>	<b>313,995</b>	<b>5,175,722</b>



# HUMAN RESOURCES

## AAA HRD/UNI

### STATEMENT OF FUNCTION

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

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

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

### DESCRIPTION OF COSTS

The costs allocated include:

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

The Net Allocable Costs are distributed among all functions based on actual costs, and allocated to all benefiting entities as follows:

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

Revenues and program reimbursements for services provided by Human Resources are credited against the applicable entity's share of 1st Allocation costs.

## Human Resources

**1st Allocation**

Details	Source Section	Amount
<b>COSTS</b>		
Current Expenditures	4	18,994,194
Computer Software Depreciation & Equipment Use	5	798
Space Use	7	51,161
Utilities	8	90,751
<b>TOTAL ALLOCABLE</b>		<b>19,136,904</b>
<b>REVENUE</b>		
Miscellaneous Revenue		80
		<b>80</b>
<b>NET ALLOCABLE</b>		<b>19,136,824</b>

**Allocation to Function**

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0076	Less: Unallocated Costs	Less: Program Reimbursement
Personnel Services	6,847,956	6,899,917	0	232,373
Employee Benefits	6,721,154	6,772,153	0	3,074,168
Unemployment Insurance	4,395,364	4,428,715	0	0
Civil Service Commission	174,520	175,845	0	49,769
Commuter Services	658,167	663,161	663,161	0
HRD Admin. Support - OCH	197,034	197,034	197,034	0
<b>TOTALS</b>	<b>18,994,194</b>	<b>19,136,824</b>	<b>860,195</b>	<b>3,356,309</b>

**Human Resources**

**2nd Allocation**

<b>Fund</b>	<b>Dept</b>	<b>Description</b>	<b>Amount</b>
AAA	ACR	Auditor/Controller - Recorder	76,222
AAA	ANE	Architecture & Engineering	0
AAA	CAO	County Administrative Office	33,704
AAA	CCL	County Counsel	207,968
AAA	FMC	Facilities Management - Custodial	46,871
AAA	FMG	Facilities Management - Grounds	9,507
AAA	FMM	Facilities Management - Maintenance	60,236
AAA	HRD/UNI	Human Resources	86,378
AAA	PUR	Purchasing	2,911
AAA	RPR/RNT	Real Estate Services/Rent	0
AAA	SDD	IS - Systems Development	655,843
<b>TOTAL ALLOCABLE</b>			<b>1,179,640</b>

**Allocation to Function**

<b>Allowed 1st Allocation</b>	<b>Dist. of 2nd Alloc. to Function 0.0628</b>	<b>Allowed 2nd Allocation</b>	<b>Base Used In Allocating to Benefiting Budget Units</b>
6,667,545	429,752	429,752	No. of Emps. Served
3,697,985	421,795	421,795	No. of Emps. Covered
4,428,715	275,837	275,837	UI Costs
126,076	10,952	10,952	No. of CSC-covered emps.
0	41,304	0	Not Allocated
0	0	0	Not Allocated
<b>14,920,320</b>	<b>1,179,640</b>	<b>1,138,336</b>	

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

Fund	Dept		Civil Service Comm		Employee Benefits	
			No. of CSC- covered emps.	Base x 8.0327	No. of Emps. Covered	Base x 173.5601
<b>Central Support Service Units</b>						
AAA	ACR	Auditor/Controller - Recorder	193	1,551	196	33,951
AAA	ANE	Architecture & Engineering	20	161	22	3,818
AAA	CAO	County Administrative Office	27	217	28	4,926
AAA	CCL	County Counsel	71	571	78	13,458
AAA	FMC	Facilities Management - Custodial	41	329	41	7,114
AAA	FMG	Facilities Management - Grounds	19	156	19	3,363
AAA	FMM	Facilities Management - Maintenance	57	457	57	9,883
AAA	HRD/UNI	Human Resources	118	951	118	20,554
AAA	PUR	Purchasing	16	131	16	2,837
AAA	RPR/RNT	Real Estate Services/Rent	17	138	17	2,977
AAA	SDD	IS - Systems Development	98	784	98	16,929
<b>Operating Units</b>						
<b>Internal Service Funds</b>						
IAG	PUR	Printing Services	20	158	20	3,418
IAJ	(various)	IS - Computer Operations	122	983	124	21,702
IAM	(various)	IS - Network Services	84	673	91	15,647
IAV	PUR	Surplus Property & Storage Operations	3	20	3	434
IAY	PUR	Mail Services	27	215	27	4,646
IBA	VHS	Fleet Mgmt - Motor Pool	4	32	4	694
IBP	RMG	Risk Management (all funds)	63	504	63	10,888
ICB	VHS	Fleet Mgmt - Garage/Warehouse	79	636	79	13,745
<b>Enterprise Funds</b>						
EAA	SWM	Solid Waste Management (all funds)	92	737	93	16,081
EAD	MCR	Arrowhead Regional Medical Center (all funds)	2,181	17,520	2,854	495,407
<b>General Fund Operating Units</b>						
AAA	ADS	Behavioral Health - Alcohol & Drug Services	43	347	45	7,824
AAA	APT	Airports Administration	28	221	28	4,773
AAA	ASR	Assessor	175	1,403	176	30,480
AAA	AWM	Agriculture/Weights & Measures	60	485	62	10,714
AAA	BDF	Board of Supervisors (all districts)	7	58	64	11,188

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

Personnel Svcs		Unemployment Ins		Credits	Total
Base:	Allocation:	Base:	Allocation:		
No. of Emps. Served	Base x 360.8925	UI Costs	Base x 1.1164		
196	70,596	25,870	28,881	213,207	(78,228)
22	7,940	1,435	1,602	7,113	6,408
28	10,244	1,080	1,206	8,740	7,853
78	27,983	20,567	22,960	17,892	47,080
41	14,791	18,622	20,789	11,168	31,855
19	6,993			5,268	5,244
57	20,550			14,615	16,276
118	42,738	19,828	22,135		86,378
16	5,899			4,440	4,428
17	6,191			5,730	3,576
98	35,201	16,438	18,351	76,144	(4,880)
20	7,107			4,613	6,070
124	45,125	32,058	35,789	102,506	1,093
91	32,536	10,238	11,429	81,512	(21,227)
3	902			728	628
27	9,661	6,111	6,822	7,041	14,303
4	1,444			971	1,199
63	22,639	7,425	8,289	33,423	8,897
79	28,580	23,543	26,283	23,307	45,936
93	33,438	4,649	5,190	25,370	30,077
2,854	1,030,126	371,317	414,528	884,673	1,072,908
45	16,268	2,350	2,624	21,243	5,819
28	9,925	6,269	6,999	7,405	14,512
176	63,378	41,488	46,316	51,577	89,999
62	22,278			16,824	16,654
64	23,264	44,550	49,734		84,244

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

Fund	Dept		Civil Service Comm		Employee Benefits	
			Base: No. of CSC- covered emps.	Allocation: Base x 8.0327	Base: No. of Emps. Covered	Allocation: Base x 173.5601
AAA	CBD	Clerk of the Board	14	109	15	2,523
AAA	CCM	County Museum	34	272	54	9,346
AAA	CCP	Regional Parks	73	585	171	29,752
AAA	CCS	California Children's Services	148	1,188	148	25,660
AAA	CTN	Court Facilities/Judicial Benefits				
AAA	DAT	District Attorney	513	4,124	515	89,317
AAA	DCS	Child Support Services	421	3,382	421	73,069
AAA	DPA	Human Services - Admin	3,424	27,501	3,942	684,221
AAA	EDF	Economic Development Function	49	394	52	9,052
AAA	EMC	Emergency Medical Care Costs				
AAA	FLP	Family Law Program				
AAA	GJY	Grand Jury				
AAA	HCC	Health Care Costs	1	5	1	100
AAA	IDC	Indigent Defense				
AAA	LIT	Litigation Proceeds and Uses				
AAA	LNJ	Law and Justice Group	1	8	1	174
AAA	LUS	Land Use Services Department	129	1,028	130	22,449
AAA	MLH	Behavioral Health	712	5,723	765	132,840
AAA	OCH	HRD - Employee Health and Wellness	9	72	12	2,083
AAA	PBD	Public Defender	232	1,865	257	44,552
AAA	PGD	Public Guardian	22	177	22	3,832
AAA	PHL	Public Health	684	5,493	723	125,411
AAA	PRB	Probation	1,118	8,981	1,150	199,501
AAA	ROV	Registrar of Voters	31	252	32	5,521
AAA	SCL	County Schools				
AAA	SHR	Sheriff	3,159	25,379	3,593	623,581
AAA	SVR	Surveyor	34	271	35	6,068
AAA	TRC	Trial Court Funding				
AAA	TTC	Treasurer -Tax Collector	151	1,214	164	28,410
AAA	VAF	Veterans Affairs	15	125	15	2,690
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Fire Districts (summary)			12	2,136
(various)	(various)	Brd-Gov'd Special Districts (summary)			200	34,579
(various)	(various)	Redevelopment Agency - RDA	7	57	7	1,228
(various)	RGP/RPR	El Mirage Project				

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

Personnel Svcs		Unemployment Ins		Credits	Total
Base:	Allocation:	Base:	Allocation:		
No. of Emps. Served	Base x 360.8925	UI Costs	Base x 1.1164		
15	5,247			20,052	(12,173)
54	19,433	12,064	13,468	12,648	29,870
171	61,865	73,948	82,553	33,745	141,010
148	53,357	8,161	9,111	43,918	45,397
					0
515	185,721	53,192	59,382	130,370	208,173
421	151,936	132,529	147,951	227,537	148,801
3,942	1,422,735	634,026	707,808	1,582,221	1,260,044
52	18,822	8,259	9,220	20,150	17,337
					0
					0
					0
1	208				313
					0
					0
1	361			243	299
130	46,680	105,949	118,278	54,673	133,762
765	276,222	147,610	164,787	596,024	(16,452)
12	4,331			2,936	3,550
257	92,638	67,265	75,093	59,723	154,425
22	7,967			6,157	5,819
723	260,773	167,611	187,116	342,099	236,693
1,150	414,832	190,719	212,913	326,211	510,016
32	11,479	50,190	56,031	12,042	61,241
					0
3,593	1,296,645	215,661	240,758	175,070	2,011,293
35	12,617			10,051	8,905
					0
164	59,075	24,416	27,257	48,871	67,086
15	5,594	2,380	2,657	3,888	7,177
					2,136
				41,584	(7,005)
7	2,554				3,839
					0

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

Fund	Dept		Civil Service Comm		Employee Benefits	
			No. of CSC- covered emps.	Base x 8.0327	No. of Emps. Covered	Base x 173.5601
AAF	OOA	Aging and Adult Services	38	302	93	16,108
CJV	CIP	Capital Improvement Funds - All Funds				
RFZ	097	Flood Control District (all zones)	151	1,215	166	28,751
RHH	498	IHSS Public Authority			23	3,912
RRC	903	Children & Families First Comm.			24	4,145
RSC	HPS	Headstart/Preschool Services	67	542	660	114,530
SAA	TRA	Transportation (all funds)	321	2,578	368	63,917
SAC	JOB	Workforce Development (all funds)	82	659	108	18,711
SAP	CLB	County Library	344	2,763	372	64,571
SFH	CAO	Disaster Recovery Fund				
SKX	106	SBC Fire Protection District			1,116	193,807
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	14	112	19	3,224
STD	905	Authority for the Handicapped				
<b>All Other</b>						
(various)	(various)	All Other			1,075	186,691
(various)	(various)	Self-Gov'd Special Districts (summary)			328	56,974
MPA	500	Mojave Desert AQMD (all funds)				
NFY	870	S A N B A G (all funds)			44	7,663
NGJ	875	Inland Library System (all funds)			4	648
NHY	890	L A F C O			5	881
NIA	900	Law Library				
PAB	RET	Board of Retirement - Admin	33	263	46	7,910
<b>Totals</b>			<b>15,696</b>	<b>126,076</b>	<b>21,311</b>	<b>3,697,985</b>

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

<b>Personnel Svcs</b>		<b>Unemployment Ins</b>		<b>Credits</b>	<b>Total</b>
Base:	Allocation:	Base:	Allocation:		
No. of Emps. Served	Base x 360.8925	UI Costs	Base x 1.1164		
93	33,494	14,506	16,194	16,331	49,767
					0
166	59,783	42,741	47,715	214,716	(77,252)
		1,283	1,432	1,580	3,764
		12,575	14,038	320	17,864
660	238,147	913,429	1,019,726	196,751	1,176,194
368	132,906	277,304	309,574	100,946	408,028
108	38,907	7,293	8,141	18,208	48,211
372	134,266	23,838	26,612	68,706	159,506
					0
		4,668	5,211	147,365	51,653
19	6,704			5,196	4,845
					0
		114,845	128,210	4,602	310,298
					56,974
					0
					7,663
					648
					881
					0
46	16,448	6,763	7,550		32,172
<b>18,480</b>	<b>6,667,545</b>	<b>3,967,063</b>	<b>4,428,715</b>	<b>6,150,444</b>	<b>8,769,876</b>

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

Fund	Dept		Civil Service Comm		Employee Benefits	
			No. of CSC- covered emps.	Base x Allocation: 0.7293	No. of Emps. Covered	Base x Allocation: 20.4592
<b>Central Support Service Units</b>						
AAA	ACR	Auditor/Controller - Recorder				
AAA	ANE	Architecture & Engineering				
AAA	CAO	County Administrative Office				
AAA	CCL	County Counsel				
AAA	FMC	Facilities Management - Custodial				
AAA	FMG	Facilities Management - Grounds				
AAA	FMM	Facilities Management - Maintenance				
AAA	HRD/UNI	Human Resources				
AAA	PUR	Purchasing				
AAA	RPR/RNT	Real Estate Services/Rent				
AAA	SDD	IS - Systems Development				
<b>Operating Units</b>						
<b>Internal Service Funds</b>						
IAG	PUR	Printing Services	20	14	20	403
IAJ	(various)	IS - Computer Operations	122	89	124	2,558
IAM	(various)	IS - Network Services	84	61	91	1,844
IAV	PUR	Surplus Property & Storage Operations	3	2	3	51
IAY	PUR	Mail Services	27	20	27	548
IBA	VHS	Fleet Mgmt - Motor Pool	4	3	4	82
IBP	RMG	Risk Management (all funds)	63	46	63	1,283
ICB	VHS	Fleet Mgmt - Garage/Warehouse	79	58	79	1,620
<b>Enterprise Funds</b>						
EAA	SWM	Solid Waste Management (all funds)	92	67	93	1,896
EAD	MCR	Arrowhead Regional Medical Center (all funds)	2,181	1,591	2,854	58,399
<b>General Fund Operating Units</b>						
AAA	ADS	Behavioral Health - Alcohol & Drug Services	43	31	45	922
AAA	APT	Airports Administration	28	20	28	563
AAA	ASR	Assessor	175	127	176	3,593
AAA	AWM	Agriculture/Weights & Measures	60	44	62	1,263
AAA	BDF	Board of Supervisors (all districts)	7	5	64	1,319

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

<b>Personnel Svcs</b>		<b>Unemployment Ins</b>		<b>Total</b>	<b>Total Allocation</b>
Base:	Allocation:	Base:	Allocation:		
No. of Emps. Served	Base x 24.1640	UI Costs	Base x 0.0714		
				0	(78,228)
				0	6,408
				0	7,853
				0	47,080
				0	31,855
				0	5,244
				0	16,276
				0	86,378
				0	4,428
				0	3,576
				0	(4,880)
20	476			893	6,963
124	3,021	32,058	2,289	7,958	9,051
91	2,178	10,238	731	4,815	(16,412)
3	60			113	742
27	647	6,111	436	1,650	15,953
4	97			181	1,380
63	1,516	7,425	530	3,375	12,272
79	1,914	23,543	1,681	5,273	51,209
93	2,239	4,649	332	4,533	34,610
2,854	68,973	371,317	26,512	155,475	1,228,382
45	1,089	2,350	168	2,211	8,030
28	665	6,269	448	1,695	16,207
176	4,244	41,488	2,962	10,926	100,925
62	1,492			2,799	19,452
64	1,558	44,550	3,181	6,063	90,307

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

Fund	Dept		Civil Service Comm		Employee Benefits	
			Base: No. of CSC- covered emps.	Allocation: Base x 0.7293	Base: No. of Emps. Covered	Allocation: Base x 20.4592
AAA	CBD	Clerk of the Board	14	10	15	297
AAA	CCM	County Museum	34	25	54	1,102
AAA	CCP	Regional Parks	73	53	171	3,507
AAA	CCS	California Children's Services	148	108	148	3,025
AAA	CTN	Court Facilities/Judicial Benefits				
AAA	DAT	District Attorney	513	374	515	10,529
AAA	DCS	Child Support Services	421	307	421	8,613
AAA	DPA	Human Services - Admin	3,424	2,497	3,942	80,656
AAA	EDF	Economic Development Function	49	36	52	1,067
AAA	EMC	Emergency Medical Care Costs				
AAA	FLP	Family Law Program				
AAA	GJY	Grand Jury				
AAA	HCC	Health Care Costs	1		1	12
AAA	IDC	Indigent Defense				
AAA	LIT	Litigation Proceeds and Uses				
AAA	LNJ	Law and Justice Group	1	1	1	20
AAA	LUS	Land Use Services Department	129	93	130	2,646
AAA	MLH	Behavioral Health	712	520	765	15,659
AAA	OCH	HRD - Employee Health and Wellness	9	7	12	246
AAA	PBD	Public Defender	232	169	257	5,252
AAA	PGD	Public Guardian	22	16	22	452
AAA	PHL	Public Health	684	499	723	14,783
AAA	PRB	Probation	1,118	815	1,150	23,517
AAA	ROV	Registrar of Voters	31	23	32	651
AAA	SCL	County Schools				
AAA	SHR	Sheriff	3,159	2,304	3,593	73,508
AAA	SVR	Surveyor	34	25	35	715
AAA	TRC	Trial Court Funding				
AAA	TTC	Treasurer -Tax Collector	151	110	164	3,349
AAA	VAF	Veterans Affairs	15	11	15	317
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Fire Districts (summary)			12	252
(various)	(various)	Brd-Gov'd Special Districts (summary)			200	4,076
(various)	(various)	Redevelopment Agency - RDA	7	5	7	145
(various)	RGP/RPR	El Mirage Project				

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

Personnel Svcs		Unemployment Ins		Total	Total Allocation
Base:	Allocation:	Base:	Allocation:		
No. of Emps. Served	Base x 24.1640	UI Costs	Base x 0.0714		
15	351			659	(11,515)
54	1,301	12,064	861	3,289	33,159
171	4,142	73,948	5,280	12,982	153,993
148	3,573	8,161	583	7,288	52,685
				0	0
515	12,435	53,192	3,798	27,136	235,310
421	10,173	132,529	9,463	28,556	177,357
3,942	95,261	634,026	45,270	223,683	1,483,728
52	1,260	8,259	590	2,953	20,290
				0	0
				0	0
				0	0
1	14			26	339
				0	0
				0	0
1	24			45	345
130	3,126	105,949	7,565	13,430	147,192
765	18,495	147,610	10,539	45,213	28,761
12	290			542	4,092
257	6,203	67,265	4,803	16,427	170,852
22	533			1,001	6,821
723	17,460	167,611	11,968	44,710	281,403
1,150	27,776	190,719	13,617	65,726	575,741
32	769	50,190	3,584	5,026	66,267
				0	0
3,593	86,818	215,661	15,398	178,028	2,189,322
35	845			1,585	10,490
				0	0
164	3,955	24,416	1,743	9,158	76,244
15	375	2,380	170	873	8,050
				252	2,388
				4,076	(2,929)
7	171			321	4,160
				0	0

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

Fund	Dept		Civil Service Comm		Employee Benefits	
			No. of CSC-covered emps.	Base: Allocation: Base x 0.7293	No. of Empls. Covered	Base: Allocation: Base x 20.4592
AAF	OOA	Aging and Adult Services	38	27	93	1,899
CJV	CIP	Capital Improvement Funds - All Funds				
RFZ	097	Flood Control District (all zones)	151	110	166	3,389
RHH	498	IHSS Public Authority			23	461
RRC	903	Children & Families First Comm.			24	489
RSC	HPS	Headstart/Preschool Services	67	49	660	13,501
SAA	TRA	Transportation (all funds)	321	234	368	7,535
SAC	JOB	Workforce Development (all funds)	82	60	108	2,206
SAP	CLB	County Library	344	251	372	7,612
SFH	CAO	Disaster Recovery Fund				
SKX	106	SBC Fire Protection District			1,116	22,846
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	14	10	19	380
STD	905	Authority for the Handicapped				
<b>All Other</b>						
(various)	(various)	All Other			1,075	22,007
(various)	(various)	Self-Gov'd Special Districts (summary)			328	6,716
MPA	500	Mojave Desert AQMD (all funds)				
NFY	870	S A N B A G (all funds)			44	903
NGJ	875	Inland Library System (all funds)			4	76
NHY	890	L A F C O			5	104
NIA	900	Law Library				
PAB	RET	Board of Retirement - Admin	33	24	46	932
<b>Totals</b>			<b>15,019</b>	<b>10,952</b>	<b>20,621</b>	<b>421,795</b>

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

<b>Personnel Svcs</b>		<b>Unemployment Ins</b>		<b>Total</b>	<b>Total Allocation</b>
Base:	Allocation:	Base:	Allocation:		
No. of Emps. Served	Base x 24.1640	UI Costs	Base x 0.0714		
93	2,243	14,506	1,036	5,205	54,971
				0	0
166	4,003	42,741	3,052	10,554	(66,698)
		1,283	92	553	4,317
		12,575	898	1,387	19,250
660	15,945	913,429	65,219	94,715	1,270,909
368	8,899	277,304	19,800	36,467	444,495
108	2,605	7,293	521	5,391	53,602
372	8,990	23,838	1,702	18,554	178,060
				0	0
		4,668	333	23,179	74,832
19	449			839	5,684
				0	0
		114,845	8,200	30,207	340,506
				6,716	63,691
				0	0
				903	8,567
				76	724
				104	985
				0	0
46	1,101	6,763	483	2,541	34,712
<b>17,790</b>	<b>429,752</b>	<b>3,863,223</b>	<b>275,837</b>	<b>1,138,336</b>	<b>9,908,212</b>



# **PURCHASING**

## **AAA PUR**

### **STATEMENT OF FUNCTION**

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

### **DESCRIPTION OF COSTS**

The costs allocated include:

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

Miscellaneous revenue is then deducted from these costs to determine the 1st Allocation Net Allocable.

Net Allocable Costs are allocated to all benefiting entities based on the total number of purchase requisitions and resulting purchase orders processed for each entity.

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

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

<b>Details</b>	<b>Source Section</b>	<b>Amount</b>
<b>COSTS</b>		
Current Expenditures	4	1,598,315
Computer Software Depreciation & Equipment Use	5	1,431
Space Use	7	12,510
Utilities	8	25,776
<b>TOTAL ALLOCABLE</b>		<b>1,638,031</b>
<b>REVENUE</b>		
Miscellaneous Revenue		86
		<b>86</b>
<b>NET ALLOCABLE</b>		<b>1,637,945</b>

**Allocation to Function**

<b>Function</b>	<b>Actual Expenditures</b>	<b>Dist. of 1st Alloc. to Function 1.0248</b>	<b>Less: Unallocated Costs</b>	<b>Less: Program Reimbursement</b>
Purchasing Services	1,598,315	1,637,945	0	595,676
<b>TOTALS</b>	<b>1,598,315</b>	<b>1,637,945</b>	<b>0</b>	<b>595,676</b>

**Purchasing**

**2nd Allocation**

<b>Fund</b>	<b>Dept</b>	<b>Description</b>	<b>Amount</b>
AAA	ACR	Auditor/Controller - Recorder	54,220
AAA	ANE	Architecture & Engineering	0
AAA	CAO	County Administrative Office	4,652
AAA	CCL	County Counsel	37,731
AAA	FMC	Facilities Management - Custodial	9,045
AAA	FMG	Facilities Management - Grounds	1,496
AAA	FMM	Facilities Management - Maintenance	4,817
AAA	HRD/UNI	Human Resources	4,428
AAA	PUR	Purchasing	1,379
AAA	RPR/RNT	Real Estate Services/Rent	0
AAA	SDD	IS - Systems Development	120,499
<b>TOTAL ALLOCABLE</b>			<b>238,267</b>

**Allocation to Function**

<b>Allowed 1st Allocation</b>	<b>Dist. of 2nd Alloc. to Function 0.1491</b>	<b>Allowed 2nd Allocation</b>	<b>Base Used In Allocating to Benefiting Budget Units</b>
1,042,269	238,267	238,267	No.of Purch.Trans.
<b>1,042,269</b>	<b>238,267</b>	<b>238,267</b>	

## Purchasing AAA-PUR (1st Allocation)

		<b>Purchasing Services</b>			
		Base:	Allocation:		
<b>Fund</b>	<b>Dept</b>	No.of Purch.Trans	Base x 76.6037	<b>Credits</b>	<b>Total</b>
<b>Central Support Service Units</b>					
AAA	ACR	Auditor/Controller - Recorder	380	29,109	29,109
AAA	ANE	Architecture & Engineering			0
AAA	CAO	County Administrative Office	42	3,217	3,217
AAA	CCL	County Counsel	124	9,499	9,499
AAA	FMC	Facilities Management - Custodial	23	1,762	1,762
AAA	FMG	Facilities Management - Grounds	29	2,222	2,222
AAA	FMM	Facilities Management - Maintenance	266	20,377	20,377
AAA	HRD/UNI	Human Resources	38	2,911	2,911
AAA	PUR	Purchasing	18	1,379	1,379
AAA	RPR/RNT	Real Estate Services/Rent	4	306	306
AAA	SDD	IS - Systems Development	44	3,371	3,371
<b>Operating Units</b>					
<b>Internal Service Funds</b>					
IAG	PUR	Printing Services	12	919	919
IAJ	(various)	IS - Computer Operations	522	39,987	39,987
IAM	(various)	IS - Network Services	570	43,664	43,664
IAV	PUR	Surplus Property & Storage Operations	6	460	460
IAY	PUR	Mail Services	8	613	613
IBA	VHS	Fleet Mgmt - Motor Pool	20	1,532	1,532
IBP	RMG	Risk Management (all funds)	24	1,838	1,838
ICB	VHS	Fleet Mgmt - Garage/Warehouse	30	2,298	2,298
<b>Enterprise Funds</b>					
EAA	SWM	Solid Waste Management (all funds)	112	8,580	8,580
EAD	MCR	Arrowhead Regional Medical Center (all funds)	884	67,718	67,718
<b>General Fund Operating Units</b>					
AAA	ADS	Behavioral Health - Alcohol & Drug Services	4	306	306
AAA	APT	Airports Administration	146	11,184	11,184
AAA	ASR	Assessor	12	919	919
AAA	AWM	Agriculture/Weights & Measures	24	1,838	1,838
AAA	BDF	Board of Supervisors (all districts)	100	7,660	7,660

## Purchasing AAA-PUR (1st Allocation)

		Purchasing Services			
		Base:	Allocation:		
Fund	Dept	No.of Purch.Trans	Base x 76.6037	Credits	Total
AAA	CBD	Clerk of the Board	14	1,072	1,072
AAA	CCM	County Museum	22	1,685	1,685
AAA	CCP	Regional Parks	334	25,586	25,586
AAA	CCS	California Children's Services	12	919	919
AAA	CTN	Court Facilities/Judicial Benefits			0
AAA	DAT	District Attorney	92	7,048	7,048
AAA	DCS	Child Support Services	60	4,596	4,596
AAA	DPA	Human Services - Admin	900	68,943	68,943
AAA	EDF	Economic Development Function	1,030	78,902	78,902
AAA	EMC	Emergency Medical Care Costs			0
AAA	FLP	Family Law Program			0
AAA	GJY	Grand Jury			0
AAA	HCC	Health Care Costs	6	460	460
AAA	IDC	Indigent Defense			0
AAA	LIT	Litigation Proceeds and Uses	34	2,605	2,605
AAA	LNJ	Law and Justice Group	92	7,048	7,048
AAA	LUS	Land Use Services Department	278	21,296	21,296
AAA	MLH	Behavioral Health	460	35,238	35,238
AAA	OCH	HRD - Employee Health and Wellness			0
AAA	PBD	Public Defender	138	10,571	10,571
AAA	PGD	Public Guardian			0
AAA	PHL	Public Health	684	52,397	52,397
AAA	PRB	Probation	274	20,989	20,989
AAA	ROV	Registrar of Voters	38	2,911	2,911
AAA	SCL	County Schools			0
AAA	SHR	Sheriff	1,350	103,415	103,415
AAA	SVR	Surveyor	26	1,992	1,992
AAA	TRC	Trial Court Funding			0
AAA	TTC	Treasurer -Tax Collector	136	10,418	10,418
AAA	VAF	Veterans Affairs			0
<b>Other Operating Units</b>					
(various)	(various)	Brd-Gov'd Fire Districts (summary)	94	7,201	7,201
(various)	(various)	Brd-Gov'd Special Districts (summary)	348	26,658	26,658
(various)	(various)	Redevelopment Agency - RDA	72	5,515	5,515
(various)	RGP/RPR	El Mirage Project			0

## Purchasing AAA-PUR (1st Allocation)

		Purchasing Services			
		Base: Allocation:			
Fund	Dept	No.of Purch.Trans	Base x 76.6037	Credits	Total
AAF	OOA	Aging and Adult Services	92	7,048	7,048
CJV	CIP	Capital Improvement Funds - All Funds	674	51,631	51,631
RFZ	097	Flood Control District (all zones)	314	24,054	24,054
RHH	498	IHSS Public Authority	10	766	766
RRC	903	Children & Families First Comm.			0
RSC	HPS	Headstart/Preschool Services	674	51,631	51,631
SAA	TRA	Transportation (all funds)	284	21,755	21,755
SAC	JOB	Workforce Development (all funds)	1,016	77,829	77,829
SAP	CLB	County Library	120	9,192	9,192
SFH	CAO	Disaster Recovery Fund			0
SKX	106	SBC Fire Protection District	330	25,279	25,279
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	150	11,491	11,491
STD	905	Authority for the Handicapped			0
<b>All Other</b>					
(various)	(various)	All Other	6	460	460
(various)	(various)	Self-Gov'd Special Districts (summary)			0
MPA	500	Mojave Desert AQMD (all funds)			0
NFY	870	S A N B A G (all funds)			0
NGJ	875	Inland Library System (all funds)			0
NHY	890	L A F C O			0
NIA	900	Law Library			0
PAB	RET	Board of Retirement - Admin			0
<b>Totals</b>			<b>13,606</b>	<b>1,042,269</b>	<b>1,042,269</b>

## Purchasing AAA-PUR (2nd Allocation)

		<b>Purchasing Services</b>				
		Base: Allocation:				
Fund	Dept	No.of Purch.Trans.	Base x 18.8532	Total	Total Allocation	
<b>Central Support Service Units</b>						
AAA	ACR	Auditor/Controller - Recorder		0	29,109	
AAA	ANE	Architecture & Engineering		0	0	
AAA	CAO	County Administrative Office		0	3,217	
AAA	CCL	County Counsel		0	9,499	
AAA	FMC	Facilities Management - Custodial		0	1,762	
AAA	FMG	Facilities Management - Grounds		0	2,222	
AAA	FMM	Facilities Management - Maintenance		0	20,377	
AAA	HRD/UNI	Human Resources		0	2,911	
AAA	PUR	Purchasing		0	1,379	
AAA	RPR/RNT	Real Estate Services/Rent		0	306	
AAA	SDD	IS - Systems Development		0	3,371	
<b>Operating Units</b>						
<b>Internal Service Funds</b>						
IAG	PUR	Printing Services	12	226	226	1,145
IAJ	(various)	IS - Computer Operations	522	9,841	9,841	49,828
IAM	(various)	IS - Network Services	570	10,746	10,746	54,410
IAV	PUR	Surplus Property & Storage Operations	6	113	113	573
IAY	PUR	Mail Services	8	151	151	764
IBA	VHS	Fleet Mgmt - Motor Pool	20	377	377	1,909
IBP	RMG	Risk Management (all funds)	24	452	452	2,291
ICB	VHS	Fleet Mgmt - Garage/Warehouse	30	566	566	2,864
<b>Enterprise Funds</b>						
EAA	SWM	Solid Waste Management (all funds)	112	2,112	2,112	10,691
EAD	MCR	Arrowhead Regional Medical Center (all funds)	884	16,666	16,666	84,384
<b>General Fund Operating Units</b>						
AAA	ADS	Behavioral Health - Alcohol & Drug Services	4	75	75	382
AAA	APT	Airports Administration	146	2,753	2,753	13,937
AAA	ASR	Assessor	12	226	226	1,145
AAA	AWM	Agriculture/Weights & Measures	24	452	452	2,291
AAA	BDF	Board of Supervisors (all districts)	100	1,885	1,885	9,546

## Purchasing AAA-PUR (2nd Allocation)

		<b>Purchasing Services</b>				
		Base: Allocation:				
<b>Fund</b>	<b>Dept</b>	No.of Purch.Trans.	Base x 18.8532	<b>Total</b>	<b>Total Allocation</b>	
AAA	CBD	Clerk of the Board	14	264	264	1,336
AAA	CCM	County Museum	22	415	415	2,100
AAA	CCP	Regional Parks	334	6,297	6,297	31,883
AAA	CCS	California Children's Services	12	226	226	1,145
AAA	CTN	Court Facilities/Judicial Benefits			0	0
AAA	DAT	District Attorney	92	1,734	1,734	8,782
AAA	DCS	Child Support Services	60	1,131	1,131	5,727
AAA	DPA	Human Services - Admin	900	16,968	16,968	85,911
AAA	EDF	Economic Development Function	1,030	19,419	19,419	98,321
AAA	EMC	Emergency Medical Care Costs			0	0
AAA	FLP	Family Law Program			0	0
AAA	GJY	Grand Jury			0	0
AAA	HCC	Health Care Costs	6	113	113	573
AAA	IDC	Indigent Defense			0	0
AAA	LIT	Litigation Proceeds and Uses	34	641	641	3,246
AAA	LNJ	Law and Justice Group	92	1,734	1,734	8,782
AAA	LUS	Land Use Services Department	278	5,241	5,241	26,537
AAA	MLH	Behavioral Health	460	8,672	8,672	43,910
AAA	OCH	HRD - Employee Health and Wellness			0	0
AAA	PBD	Public Defender	138	2,602	2,602	13,173
AAA	PGD	Public Guardian			0	0
AAA	PHL	Public Health	684	12,896	12,896	65,292
AAA	PRB	Probation	274	5,166	5,166	26,155
AAA	ROV	Registrar of Voters	38	716	716	3,627
AAA	SCL	County Schools			0	0
AAA	SHR	Sheriff	1,350	25,452	25,452	128,867
AAA	SVR	Surveyor	26	490	490	2,482
AAA	TRC	Trial Court Funding			0	0
AAA	TTC	Treasurer -Tax Collector	136	2,564	2,564	12,982
AAA	VAF	Veterans Affairs			0	0
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Fire Districts (summary)	94	1,772	1,772	8,973
(various)	(various)	Brd-Gov'd Special Districts (summary)	348	6,561	6,561	33,219
(various)	(various)	Redevelopment Agency - RDA	72	1,357	1,357	6,873
(various)	RGP/RPR	El Mirage Project			0	0

## Purchasing AAA-PUR (2nd Allocation)

		<b>Purchasing Services</b>					
		Base: Allocation:					
<b>Fund</b>	<b>Dept</b>		No.of Purch.Trans.	Base x 18.8532	<b>Total</b>	<b>Total Allocation</b>	
AAF	OOA	Aging and Adult Services	92	1,734	1,734	8,782	
CJV	CIP	Capital Improvement Funds - All Funds	674	12,707	12,707	64,338	
RFZ	097	Flood Control District (all zones)	314	5,920	5,920	29,973	
RHH	498	IHSS Public Authority	10	189	189	955	
RRC	903	Children & Families First Comm.			0	0	
RSC	HPS	Headstart/Preschool Services	674	12,707	12,707	64,338	
SAA	TRA	Transportation (all funds)	284	5,354	5,354	27,110	
SAC	JOB	Workforce Development (all funds)	1,016	19,155	19,155	96,984	
SAP	CLB	County Library	120	2,262	2,262	11,455	
SFH	CAO	Disaster Recovery Fund			0	0	
SKX	106	SBC Fire Protection District	330	6,222	6,222	31,501	
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	150	2,828	2,828	14,319	
STD	905	Authority for the Handicapped			0	0	
<b>All Other</b>							
(various)	(various)	All Other	6	113	113	573	
(various)	(various)	Self-Gov'd Special Districts (summary)			0	0	
MPA	500	Mojave Desert AQMD (all funds)			0	0	
NFY	870	S A N B A G (all funds)			0	0	
NGJ	875	Inland Library System (all funds)			0	0	
NHY	890	L A F C O			0	0	
NIA	900	Law Library			0	0	
PAB	RET	Board of Retirement - Admin			0	0	
<b>Totals</b>			<b>12,638</b>	<b>238,267</b>	<b>238,267</b>	<b>1,280,536</b>	



# **REAL ESTATE SERVICES**

## **AAA RPR/RNT**

### **STATEMENT OF FUNCTION**

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

### **DESCRIPTION OF COSTS**

The costs allocated include:

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

The Net Allocable amount is 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. Job costs for buildings with multiple occupants are allocated based on square footage.

Revenues and program reimbursements for services provided by Real Estate Services are credited against the applicable entity's share of 1st Allocation costs.

## Real Estate Services/Rent

**1st Allocation**

Details	Source Section	Amount
<b>COSTS</b>		
Current Expenditures	4	2,015,371
Space Use	7	6,903
Utilities	8	14,757
<b>TOTAL ALLOCABLE</b>		<b>2,037,031</b>
<b>REVENUE</b>		
Miscellaneous Revenue		23
		<b>23</b>
<b>NET ALLOCABLE</b>		<b>2,037,008</b>

**Allocation to Function**

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0107	Less: Unallocated Costs	Less: Program Reimbursement
Real Estate Services	2,015,371	2,037,008	0	0
<b>TOTALS</b>	<b>2,015,371</b>	<b>2,037,008</b>	<b>0</b>	<b>0</b>

**Real Estate Services/Rent**

**2nd Allocation**

<b>Fund</b>	<b>Dept</b>	<b>Description</b>	<b>Amount</b>
AAA	ACR	Auditor/Controller - Recorder	28,862
AAA	ANE	Architecture & Engineering	0
AAA	CAO	County Administrative Office	4,882
AAA	CCL	County Counsel	36,437
AAA	FMC	Facilities Management - Custodial	3,844
AAA	FMG	Facilities Management - Grounds	0
AAA	FMM	Facilities Management - Maintenance	13,579
AAA	HRD/UNI	Human Resources	3,576
AAA	PUR	Purchasing	306
AAA	RPR/RNT	Real Estate Services/Rent	23,213
AAA	SDD	IS - Systems Development	5,712
<b>TOTAL ALLOCABLE</b>			<b>120,409</b>

**Allocation to Function**

<b>Allowed 1st Allocation</b>	<b>Dist. of 2nd Alloc. to Function 0.0597</b>	<b>Allowed 2nd Allocation</b>	<b>Base Used In Allocating to Benefiting Budget Units</b>
2,037,008	120,409	120,409	Job Costs
<b>2,037,008</b>	<b>120,409</b>	<b>120,409</b>	

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

		Real Estate Services					
		Base:	Allocation:				
Fund	Dept	Job Costs	Base x		Credits	Total	
			1.5266				
<b>Central Support Service Units</b>							
AAA	ACR	Auditor/Controller - Recorder	98	149		149	
AAA	ANE	Architecture & Engineering				0	
AAA	CAO	County Administrative Office	30,875	47,133		47,133	
AAA	CCL	County Counsel	2,129	3,250	1,121	2,129	
AAA	FMC	Facilities Management - Custodial				0	
AAA	FMG	Facilities Management - Grounds				0	
AAA	FMM	Facilities Management - Maintenance				0	
AAA	HRD/UNI	Human Resources				0	
AAA	PUR	Purchasing				0	
AAA	RPR/RNT	Real Estate Services/Rent	48,360	73,825	50,612	23,213	
AAA	SDD	IS - Systems Development				0	
<b>Operating Units</b>							
<b>Internal Service Funds</b>							
IAG	PUR	Printing Services				0	
IAJ	(various)	IS - Computer Operations				0	
IAM	(various)	IS - Network Services	35,181	53,706	31,996	21,710	
IAV	PUR	Surplus Property & Storage Operations				0	
IAY	PUR	Mail Services				0	
IBA	VHS	Fleet Mgmt - Motor Pool				0	
IBP	RMG	Risk Management (all funds)				0	
ICB	VHS	Fleet Mgmt - Garage/Warehouse	49	74	49	25	
<b>Enterprise Funds</b>							
EAA	SWM	Solid Waste Management (all funds)	8,076	12,329	7,223	5,106	
EAD	MCR	Arrowhead Regional Medical Center (all funds)	13,552	20,689	9,750	10,939	
<b>General Fund Operating Units</b>							
AAA	ADS	Behavioral Health - Alcohol & Drug Services	975	1,488	845	643	
AAA	APT	Airports Administration	102,294	156,158	103,009	53,149	
AAA	ASR	Assessor	2,844	4,341	65	4,276	
AAA	AWM	Agriculture/Weights & Measures	1,950	2,977	309	2,668	
AAA	BDF	Board of Supervisors (all districts)	5,574	8,509		8,509	

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

		Real Estate Services				
		Base:	Allocation:			
Fund	Dept	Job Costs	Base x 1.5266	Credits	Total	
AAA	CBD	Clerk of the Board			0	
AAA	CCM	County Museum	9,262	14,140	7,865	6,275
AAA	CCP	Regional Parks	2,795	4,267	796	3,471
AAA	CCS	California Children's Services	65	99	114	(15)
AAA	CTN	Court Facilities/Judicial Benefits				0
AAA	DAT	District Attorney	2,551	3,895	2,860	1,035
AAA	DCS	Child Support Services	12,139	18,531	11,180	7,351
AAA	DPA	Human Services - Admin	170,170	259,775	170,560	89,215
AAA	EDF	Economic Development Function	6,321	9,650	7,507	2,143
AAA	EMC	Emergency Medical Care Costs				0
AAA	FLP	Family Law Program				0
AAA	GJY	Grand Jury				0
AAA	HCC	Health Care Costs				0
AAA	IDC	Indigent Defense				0
AAA	LIT	Litigation Proceeds and Uses				0
AAA	LNJ	Law and Justice Group				0
AAA	LUS	Land Use Services Department	5,102	7,789	5,492	2,297
AAA	MLH	Behavioral Health	17,924	27,362	17,721	9,641
AAA	OCH	HRD - Employee Health and Wellness	1,755	2,679	1,788	891
AAA	PBD	Public Defender	1,934	2,952	2,348	604
AAA	PGD	Public Guardian				0
AAA	PHL	Public Health	33,735	51,499	31,850	19,649
AAA	PRB	Probation	5,801	8,856	7,345	1,511
AAA	ROV	Registrar of Voters				0
AAA	SCL	County Schools				0
AAA	SHR	Sheriff	47,028	71,790		71,790
AAA	SVR	Surveyor				0
AAA	TRC	Trial Court Funding				0
AAA	TTC	Treasurer -Tax Collector				0
AAA	VAF	Veterans Affairs	780	1,191		1,191
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Fire Districts (summary)				0
(various)	(various)	Brd-Gov'd Special Districts (summary)	60,515	92,380	54,991	37,389
(various)	(various)	Redevelopment Agency - RDA	9,246	14,115	7,995	6,120
(various)	RGP/RPR	El Mirage Project	56,924	86,898	49,042	37,856

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

		Real Estate Services				
		Base:	Allocation:			
Fund	Dept	Job Costs	Base x 1.5266	Credits	Total	
AAF	OOA	Aging and Adult Services	65	99	162	(63)
CJV	CIP	Capital Improvement Funds - All Funds	49	74	(16)	90
RFZ	097	Flood Control District (all zones)	80,485	122,867	73,816	49,051
RHH	498	IHSS Public Authority	292	447	358	89
RRC	903	Children & Families First Comm.	2,389	3,647	2,698	949
RSC	HPS	Headstart/Preschool Services	49,628	75,759	42,242	33,517
SAA	TRA	Transportation (all funds)	280,930	428,857	296,831	132,026
SAC	JOB	Workforce Development (all funds)	13,569	20,714	9,522	11,192
SAP	CLB	County Library	24,042	36,701	20,501	16,200
SFH	CAO	Disaster Recovery Fund				0
SKX	106	SBC Fire Protection District	25,286	38,599	19,711	18,888
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	2,551	3,895	2,129	1,766
STD	905	Authority for the Handicapped				0
<b>All Other</b>						
(various)	(various)	All Other	49,659	75,809	44,404	31,405
(various)	(various)	Self-Gov'd Special Districts (summary)			75	(75)
MPA	500	Mojave Desert AQMD (all funds)				0
NFY	870	S A N B A G (all funds)	109,428	167,048	166,140	908
NGJ	875	Inland Library System (all funds)				0
NHY	890	L A F C O				0
NIA	900	Law Library				0
PAB	RET	Board of Retirement - Admin				0
<b>Totals</b>			<b>1,334,377</b>	<b>2,037,008</b>	<b>1,263,006</b>	<b>774,002</b>

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

		Real Estate Services			
		Base:	Allocation:		
Fund	Dept	Job Costs	Base x 0.0961	Total	Total Allocation
<b>Central Support Service Units</b>					
AAA	ACR	Auditor/Controller - Recorder		0	149
AAA	ANE	Architecture & Engineering		0	0
AAA	CAO	County Administrative Office		0	47,133
AAA	CCL	County Counsel		0	2,129
AAA	FMC	Facilities Management - Custodial		0	0
AAA	FMG	Facilities Management - Grounds		0	0
AAA	FMM	Facilities Management - Maintenance		0	0
AAA	HRD/UNI	Human Resources		0	0
AAA	PUR	Purchasing		0	0
AAA	RPR/RNT	Real Estate Services/Rent		0	23,213
AAA	SDD	IS - Systems Development		0	0
<b>Operating Units</b>					
<b>Internal Service Funds</b>					
IAG	PUR	Printing Services		0	0
IAJ	(various)	IS - Computer Operations		0	0
IAM	(various)	IS - Network Services	35,181	3,381	25,091
IAV	PUR	Surplus Property & Storage Operations		0	0
IAY	PUR	Mail Services		0	0
IBA	VHS	Fleet Mgmt - Motor Pool		0	0
IBP	RMG	Risk Management (all funds)		0	0
ICB	VHS	Fleet Mgmt - Garage/Warehouse	49	5	30
<b>Enterprise Funds</b>					
EAA	SWM	Solid Waste Management (all funds)	8,076	776	5,882
EAD	MCR	Arrowhead Regional Medical Center (all funds)	13,552	1,302	12,241
<b>General Fund Operating Units</b>					
AAA	ADS	Behavioral Health - Alcohol & Drug Services	975	94	737
AAA	APT	Airports Administration	102,294	9,831	62,979
AAA	ASR	Assessor	2,844	273	4,549
AAA	AWM	Agriculture/Weights & Measures	1,950	187	2,855
AAA	BDF	Board of Supervisors (all districts)	5,574	536	9,044

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

		<b>Real Estate Services</b>			
		Base: Allocation:			
<b>Fund</b>	<b>Dept</b>	<b>Job Costs</b>	<b>Base x 0.0961</b>	<b>Total</b>	<b>Total Allocation</b>
AAA	CBD	Clerk of the Board		0	0
AAA	CCM	County Museum	9,262	890	7,165
AAA	CCP	Regional Parks	2,795	269	3,739
AAA	CCS	California Children's Services	65	6	(9)
AAA	CTN	Court Facilities/Judicial Benefits		0	0
AAA	DAT	District Attorney	2,551	245	1,280
AAA	DCS	Child Support Services	12,139	1,167	8,517
AAA	DPA	Human Services - Admin	170,170	16,354	105,569
AAA	EDF	Economic Development Function	6,321	607	2,750
AAA	EMC	Emergency Medical Care Costs		0	0
AAA	FLP	Family Law Program		0	0
AAA	GJY	Grand Jury		0	0
AAA	HCC	Health Care Costs		0	0
AAA	IDC	Indigent Defense		0	0
AAA	LIT	Litigation Proceeds and Uses		0	0
AAA	LNJ	Law and Justice Group		0	0
AAA	LUS	Land Use Services Department	5,102	490	2,788
AAA	MLH	Behavioral Health	17,924	1,723	11,363
AAA	OCH	HRD - Employee Health and Wellness	1,755	169	1,060
AAA	PBD	Public Defender	1,934	186	790
AAA	PGD	Public Guardian		0	0
AAA	PHL	Public Health	33,735	3,242	22,891
AAA	PRB	Probation	5,801	558	2,068
AAA	ROV	Registrar of Voters		0	0
AAA	SCL	County Schools		0	0
AAA	SHR	Sheriff	47,028	4,520	76,310
AAA	SVR	Surveyor		0	0
AAA	TRC	Trial Court Funding		0	0
AAA	TTC	Treasurer -Tax Collector		0	0
AAA	VAF	Veterans Affairs	780	75	1,266
<b>Other Operating Units</b>					
(various)	(various)	Brd-Gov'd Fire Districts (summary)		0	0
(various)	(various)	Brd-Gov'd Special Districts (summary)	60,515	5,816	43,205
(various)	(various)	Redevelopment Agency - RDA	9,246	889	7,009
(various)	RGP/RPR	El Mirage Project	56,924	5,471	43,326

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

		<b>Real Estate Services</b>				
		Base: Allocation:				
Fund	Dept	Job Costs	Base x 0.0961	Total	Total Allocation	
AAF	OOA	Aging and Adult Services	65	6	6	(57)
CJV	CIP	Capital Improvement Funds - All Funds	49	5	5	95
RFZ	097	Flood Control District (all zones)	80,485	7,735	7,735	56,786
RHH	498	IHSS Public Authority	292	28	28	117
RRC	903	Children & Families First Comm.	2,389	230	230	1,178
RSC	HPS	Headstart/Preschool Services	49,628	4,769	4,769	38,287
SAA	TRA	Transportation (all funds)	280,930	26,998	26,998	159,024
SAC	JOB	Workforce Development (all funds)	13,569	1,304	1,304	12,496
SAP	CLB	County Library	24,042	2,310	2,310	18,510
SFH	CAO	Disaster Recovery Fund			0	0
SKX	106	SBC Fire Protection District	25,286	2,430	2,430	21,318
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	2,551	245	245	2,011
STD	905	Authority for the Handicapped			0	0
<b>All Other</b>						
(various)	(various)	All Other	49,659	4,772	4,772	36,178
(various)	(various)	Self-Gov'd Special Districts (summary)			0	(75)
MPA	500	Mojave Desert AQMD (all funds)			0	0
NFY	870	S A N B A G (all funds)	109,428	10,516	10,516	11,424
NGJ	875	Inland Library System (all funds)			0	0
NHY	890	L A F C O			0	0
NIA	900	Law Library			0	0
PAB	RET	Board of Retirement - Admin			0	0
		<b>Totals</b>	<b>1,252,915</b>	<b>120,409</b>	<b>120,409</b>	<b>894,411</b>



# INFORMATION SERVICES - SYSTEMS DEVELOPMENT

## AAA SDD

### STATEMENT OF FUNCTION

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

### DESCRIPTION OF COSTS

The costs allocated include:

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

Miscellaneous revenue is deducted from these costs to determine the 1st Allocation Net Allocable amount. Allocable costs are distributed to Systems Development functions based on each function's actual costs. The function's costs are then allocated to benefiting entities as follows:

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

For services whose cost is allocated, revenues and program reimbursements are credited against the applicable entity's share of 1st Allocation costs.

## IS - Systems Development

**1st Allocation**

Details	Source Section	Amount
<b>COSTS</b>		
Current Expenditures	4	14,905,814
Computer Software Depreciation & Equipment Use	5	10,973
Space Use	7	3,382
Utilities	8	6,277
<b>TOTAL ALLOCABLE</b>		<b>14,926,447</b>
<b>REVENUE</b>		
Miscellaneous Revenue		5,000
		<b>5,000</b>
<b>NET ALLOCABLE</b>		<b>14,921,447</b>

**Allocation to Function**

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0011	Less: Unallocated Costs	Less: Program Reimbursement
GIS Services	367,682	368,072	0	0
Countywide Technology	1,572,646	1,574,318	527,876	14,478
GIS Services -direct charges	201,925	201,925	0	0
Systems Development Services	12,763,561	12,777,131	0	11,043
<b>TOTALS</b>	<b>14,905,814</b>	<b>14,921,447</b>	<b>527,876</b>	<b>25,521</b>

**IS - Systems Development**

**2nd Allocation**

<b>Fund</b>	<b>Dept</b>	<b>Description</b>	<b>Amount</b>
AAA	ACR	Auditor/Controller - Recorder	25,146
AAA	ANE	Architecture & Engineering	0
AAA	CAO	County Administrative Office	27,760
AAA	CCL	County Counsel	62,399
AAA	FMC	Facilities Management - Custodial	0
AAA	FMG	Facilities Management - Grounds	0
AAA	FMM	Facilities Management - Maintenance	3,064
AAA	HRD/UNI	Human Resources	(4,880)
AAA	PUR	Purchasing	3,371
AAA	RPR/RNT	Real Estate Services/Rent	0
AAA	SDD	IS - Systems Development	1,858,182
<b>TOTAL ALLOCABLE</b>			<b>1,975,042</b>

**Allocation to Function**

<b>Allowed 1st Allocation</b>	<b>Dist. of 2nd Alloc. to Function 0.1325</b>	<b>Allowed 2nd Allocation</b>	<b>Base Used In Allocating to Benefiting Budget Units</b>
368,072	48,718	48,718	GIS Actual Hours
1,031,965	208,378	208,378	No. of Emps. Covered
201,925	26,755	26,755	Direct Charge
12,766,088	1,691,191	1,691,191	SDD Actual Hours
<b>14,368,050</b>	<b>1,975,042</b>	<b>1,975,042</b>	

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

Fund	Dept		GIS Services		Countywide Tech	
			Base:	Allocation:	Base:	Allocation:
			GIS Actual Hours	Base x 123.6720	No. of Emps. Covered	Base x 51.8248
<b>Central Support Service Units</b>						
AAA	ACR	Auditor/Controller - Recorder			196	10,138
AAA	ANE	Architecture & Engineering			22	1,140
AAA	CAO	County Administrative Office			28	1,471
AAA	CCL	County Counsel			78	4,018
AAA	FMC	Facilities Management - Custodial			41	2,124
AAA	FMG	Facilities Management - Grounds			19	1,004
AAA	FMM	Facilities Management - Maintenance			57	2,951
AAA	HRD/UNI	Human Resources			118	6,137
AAA	PUR	Purchasing			16	847
AAA	RPR/RNT	Real Estate Services/Rent			17	889
AAA	SDD	IS - Systems Development	2,403	297,208	98	5,055
<b>Operating Units</b>						
<b>Internal Service Funds</b>						
IAG	PUR	Printing Services			20	1,021
IAJ	(various)	IS - Computer Operations	32	3,958	124	6,480
IAM	(various)	IS - Network Services			91	4,672
IAV	PUR	Surplus Property & Storage Operations			3	130
IAY	PUR	Mail Services			27	1,387
IBA	VHS	Fleet Mgmt - Motor Pool			4	207
IBP	RMG	Risk Management (all funds)			63	3,251
ICB	VHS	Fleet Mgmt - Garage/Warehouse			79	4,104
<b>Enterprise Funds</b>						
EAA	SWM	Solid Waste Management (all funds)			93	4,802
EAD	MCR	Arrowhead Regional Medical Center (all funds)			2,854	147,928
<b>General Fund Operating Units</b>						
AAA	ADS	Behavioral Health - Alcohol & Drug Services			45	2,336
AAA	APT	Airports Administration			28	1,425
AAA	ASR	Assessor	70	8,719	176	9,101
AAA	AWM	Agriculture/Weights & Measures			62	3,199
AAA	BDF	Board of Supervisors (all districts)			64	3,341

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

**Systems Dev Svcs**

Base: Allocation:

SDD Actual Hours Base x 83.8779

**Direct Charges**

**Credits**

**Total**

15,406	1,292,257		2,307	1,300,088
1,867	156,608		109,306	48,443
4,223	354,233		(4,758)	360,462
11	889			4,908
1,161	97,407			99,531
522	43,820			44,825
1,481	124,188			127,139
8,219	689,426		39,721	655,843
1,426	119,652			120,499
58	4,823			5,712
18,550	1,555,919			1,858,182

86	7,214		6,393	1,841
17,702	1,484,933		962,379	532,992
5,700	478,087	120	435,794	47,086
				130
				1,387
				207
149	12,498		16,550	(801)
				4,104

1,604	134,498	807	126,630	13,477
180	15,098	144	18,137	145,033

				2,336
		500	11,562	(9,637)
7,509	629,814	72	290,461	357,245
35	2,936		500	5,635
2,980	249,914			253,255

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

Fund	Dept		GIS Services		Countywide Tech	
			Base: Allocation:	Base: Allocation:	Base: Allocation:	Base: Allocation:
			GIS Actual Hours	Base x 123.6720	No. of Emps. Covered	Base x 51.8248
AAA	CBD	Clerk of the Board			15	753
AAA	CCM	County Museum			54	2,791
AAA	CCP	Regional Parks	78	9,646	171	8,884
AAA	CCS	California Children's Services			148	7,662
AAA	CTN	Court Facilities/Judicial Benefits				
AAA	DAT	District Attorney			515	26,670
AAA	DCS	Child Support Services			421	21,818
AAA	DPA	Human Services - Admin	56	6,926	3,942	204,307
AAA	EDF	Economic Development Function	6	742	52	2,703
AAA	EMC	Emergency Medical Care Costs				
AAA	FLP	Family Law Program				
AAA	GJY	Grand Jury				
AAA	HCC	Health Care Costs			1	30
AAA	IDC	Indigent Defense				
AAA	LIT	Litigation Proceeds and Uses				
AAA	LNJ	Law and Justice Group			1	52
AAA	LUS	Land Use Services Department	3	371	130	6,703
AAA	MLH	Behavioral Health	61	7,544	765	39,666
AAA	OCH	HRD - Employee Health and Wellness			12	622
AAA	PBD	Public Defender			257	13,303
AAA	PGD	Public Guardian			22	1,144
AAA	PHL	Public Health			723	37,447
AAA	PRB	Probation			1,150	59,571
AAA	ROV	Registrar of Voters	94	11,563	32	1,648
AAA	SCL	County Schools				
AAA	SHR	Sheriff	2	247	3,593	186,200
AAA	SVR	Surveyor	1	124	35	1,812
AAA	TRC	Trial Court Funding				
AAA	TTC	Treasurer -Tax Collector			164	8,483
AAA	VAF	Veterans Affairs			15	803
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Fire Districts (summary)			12	638
(various)	(various)	Brd-Gov'd Special Districts (summary)			200	10,325
(various)	(various)	Redevelopment Agency - RDA			7	367
(various)	RGP/RPR	El Mirage Project				

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

<b>Systems Dev Svcs</b>				
Base:	Allocation:			
SDD Actual Hours	Base x 83.8779	Direct Charges	Credits	Total
2,372	198,975		3,107	196,622
141	11,827	42	16,830	(2,171)
114	9,604		8,500	19,634
				7,662
				0
1,405	117,817			144,487
1,870	156,848	162	162,031	16,797
16,857	1,413,933	10,644	1,229,857	405,953
1,018	85,371	12,420	107,405	(6,169)
				0
				0
				0
5	419		429	20
				0
				0
2,978	249,747		230,873	18,925
549	45,999	15,810	66,607	2,276
7,039	590,417	120	625,444	12,303
				622
116	9,752	708	2,509	21,255
				1,144
389	32,629	10,500	56,321	24,255
1,239	103,942		32,328	131,185
1,080	90,630	10,500	103,196	11,146
		36		36
9,785	820,746	303	105,154	902,342
575	48,247		73,319	(23,137)
				0
9,192	770,986	513	31,209	748,773
				803
				638
350	29,357	13,323	44,233	8,773
		2,352	2,208	511
				0

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

Fund	Dept		GIS Services		Countywide Tech	
			Base:	Allocation:	Base:	Allocation:
			GIS Actual Hours	Base x 123.6720	No. of Emps. Covered	Base x 51.8248
AAF	OOA	Aging and Adult Services			93	4,810
CJV	CIP	Capital Improvement Funds - All Funds				
RFZ	097	Flood Control District (all zones)	2	247	166	8,585
RHH	498	IHSS Public Authority			23	1,168
RRC	903	Children & Families First Comm.				
RSC	HPS	Headstart/Preschool Services			660	34,198
SAA	TRA	Transportation (all funds)	150	18,489	368	19,085
SAC	JOB	Workforce Development (all funds)			108	5,587
SAP	CLB	County Library	3	371	372	19,281
SFH	CAO	Disaster Recovery Fund				
SKX	106	SBC Fire Protection District			1,116	57,870
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)			19	963
STD	905	Authority for the Handicapped				
<b>All Other</b>						
(various)	(various)	All Other			33	1,748
(various)	(various)	Self-Gov'd Special Districts (summary)				
MPA	500	Mojave Desert AQMD (all funds)				
NFY	870	S A N B A G (all funds)			44	2,288
NGJ	875	Inland Library System (all funds)			4	193
NHY	890	L A F C O	16	1,917	5	263
NIA	900	Law Library				
PAB	RET	Board of Retirement - Admin			46	2,362
<b>Totals</b>			<b>2,977</b>	<b>368,072</b>	<b>19,917</b>	<b>1,031,965</b>

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

<b>Systems Dev Svcs</b>				
Base:	Allocation:			
SDD Actual Hours	Base x 83.8779	Direct Charges	Credits	Total
				4,810
				0
682	57,171	11,364	51,432	25,936
				1,168
264	22,144		22,295	(151)
				34,198
2,601	218,141	10,500	364,316	(98,100)
				5,587
			257	19,395
				0
148	12,456	36	10,241	60,121
74	6,165	282	6,499	911
				0
462	38,739	76,310	113,298	3,499
				0
				0
1,984	166,456	10,500	246,917	(67,673)
				193
40	3,355	13,857	10,851	8,541
				0
				2,362
<b>152,198</b>	<b>12,766,088</b>	<b>201,925</b>	<b>5,742,648</b>	<b>8,625,402</b>

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

Fund	Dept		GIS Services		Countywide Tech	
			Base:	Allocation:	Base:	Allocation:
			GIS Actual Hours	Base x 85.0233	No. of Emps. Covered	Base x 10.8404
<b>Central Support Service Units</b>						
AAA	ACR	Auditor/Controller - Recorder				
AAA	ANE	Architecture & Engineering				
AAA	CAO	County Administrative Office				
AAA	CCL	County Counsel				
AAA	FMC	Facilities Management - Custodial				
AAA	FMG	Facilities Management - Grounds				
AAA	FMM	Facilities Management - Maintenance				
AAA	HRD/UNI	Human Resources				
AAA	PUR	Purchasing				
AAA	RPR/RNT	Real Estate Services/Rent				
AAA	SDD	IS - Systems Development				
<b>Operating Units</b>						
<b>Internal Service Funds</b>						
IAG	PUR	Printing Services			20	213
IAJ	(various)	IS - Computer Operations	32	2,721	124	1,355
IAM	(various)	IS - Network Services			91	977
IAV	PUR	Surplus Property & Storage Operations			3	27
IAY	PUR	Mail Services			27	290
IBA	VHS	Fleet Mgmt - Motor Pool			4	43
IBP	RMG	Risk Management (all funds)			63	680
ICB	VHS	Fleet Mgmt - Garage/Warehouse			79	858
<b>Enterprise Funds</b>						
EAA	SWM	Solid Waste Management (all funds)			93	1,004
EAD	MCR	Arrowhead Regional Medical Center (all funds)			2,854	30,943
<b>General Fund Operating Units</b>						
AAA	ADS	Behavioral Health - Alcohol & Drug Services			45	489
AAA	APT	Airports Administration			28	298
AAA	ASR	Assessor	70	5,994	176	1,904
AAA	AWM	Agriculture/Weights & Measures			62	669
AAA	BDF	Board of Supervisors (all districts)			64	699

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

**Systems Dev Svcs**

Base: Allocation:

SDD Base x  
Actual 17.0357  
Hours

**Direct  
Charges**

**Total**

**Total  
Allocation**

			0	1,300,088
			0	48,443
			0	360,462
			0	4,908
			0	99,531
			0	44,825
			0	127,139
			0	655,843
			0	120,499
			0	5,712
			0	1,858,182
86	1,465		1,679	3,520
17,702	301,591		305,667	838,659
5,700	97,100	16	98,093	145,179
			27	157
			290	1,677
			43	251
149	2,538		3,218	2,417
			858	4,963
1,604	27,317	107	28,428	41,905
180	3,066	19	34,028	179,061
			489	2,825
		66	364	(9,272)
7,509	127,916	10	135,823	493,068
35	596		1,265	6,900
2,980	50,758		51,457	304,712

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

Fund	Dept		GIS Services		Countywide Tech	
			Base:	Allocation:	Base:	Allocation:
			GIS Actual Hours	Base x 85.0233	No. of Emps. Covered	Base x 10.8404
AAA	CBD	Clerk of the Board			15	158
AAA	CCM	County Museum			54	584
AAA	CCP	Regional Parks	78	6,632	171	1,858
AAA	CCS	California Children's Services			148	1,603
AAA	CTN	Court Facilities/Judicial Benefits				
AAA	DAT	District Attorney			515	5,579
AAA	DCS	Child Support Services			421	4,564
AAA	DPA	Human Services - Admin	56	4,761	3,942	42,736
AAA	EDF	Economic Development Function	6	510	52	565
AAA	EMC	Emergency Medical Care Costs				
AAA	FLP	Family Law Program				
AAA	GJY	Grand Jury				
AAA	HCC	Health Care Costs			1	6
AAA	IDC	Indigent Defense				
AAA	LIT	Litigation Proceeds and Uses				
AAA	LNJ	Law and Justice Group			1	11
AAA	LUS	Land Use Services Department	3	255	130	1,402
AAA	MLH	Behavioral Health	61	5,186	765	8,297
AAA	OCH	HRD - Employee Health and Wellness			12	130
AAA	PBD	Public Defender			257	2,783
AAA	PGD	Public Guardian			22	239
AAA	PHL	Public Health			723	7,833
AAA	PRB	Probation			1,150	12,461
AAA	ROV	Registrar of Voters	94	7,950	32	345
AAA	SCL	County Schools				
AAA	SHR	Sheriff	2	170	3,593	38,948
AAA	SVR	Surveyor	1	85	35	379
AAA	TRC	Trial Court Funding				
AAA	TTC	Treasurer -Tax Collector			164	1,774
AAA	VAF	Veterans Affairs			15	168
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Fire Districts (summary)			12	133
(various)	(various)	Brd-Gov'd Special Districts (summary)			200	2,160
(various)	(various)	Redevelopment Agency - RDA			7	77
(various)	RGP/RPR	El Mirage Project				

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

<b>Systems Dev Svcs</b>				
Base:	Allocation:			
SDD Actual Hours	Base x 17.0357	Direct Charges	Total	Total Allocation
2,372	40,412		40,570	237,191
141	2,402	6	2,991	821
114	1,951		10,441	30,075
			1,603	9,265
			0	0
1,405	23,929		29,507	173,995
1,870	31,856	21	36,441	53,238
16,857	287,171	1,410	336,078	742,031
1,018	17,339	1,646	20,060	13,891
			0	0
			0	0
			0	0
5	85		91	112
			0	0
			0	0
2,978	50,724		50,735	69,660
549	9,342	2,095	13,094	15,370
7,039	119,914	16	133,413	145,716
			130	752
116	1,981	94	4,857	26,112
			239	1,383
389	6,627	1,391	15,851	40,106
1,239	21,111		33,571	164,756
1,080	18,407	1,391	28,093	39,239
		5	5	41
9,785	166,694	40	205,853	1,108,195
575	9,799		10,263	(12,874)
			0	0
9,192	156,588	68	158,430	907,203
			168	971
			133	771
350	5,962	1,765	9,888	18,660
		312	388	899
			0	0

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

Fund	Dept		GIS Services		Countywide Tech	
			Base:	Allocation:	Base:	Allocation:
			GIS Actual Hours	Base x 85.0233	No. of Emps. Covered	Base x 10.8404
AAF	OOA	Aging and Adult Services			93	1,006
CJV	CIP	Capital Improvement Funds - All Funds				
RFZ	097	Flood Control District (all zones)	2	170	166	1,796
RHH	498	IHSS Public Authority			23	244
RRC	903	Children & Families First Comm.				
RSC	HPS	Headstart/Preschool Services			660	7,153
SAA	TRA	Transportation (all funds)	150	12,711	368	3,992
SAC	JOB	Workforce Development (all funds)			108	1,169
SAP	CLB	County Library	3	255	372	4,033
SFH	CAO	Disaster Recovery Fund				
SKX	106	SBC Fire Protection District			1,116	12,105
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)			19	201
STD	905	Authority for the Handicapped				
<b>All Other</b>						
(various)	(various)	All Other			33	366
(various)	(various)	Self-Gov'd Special Districts (summary)				
MPA	500	Mojave Desert AQMD (all funds)				
NFY	870	S A N B A G (all funds)			44	479
NGJ	875	Inland Library System (all funds)			4	40
NHY	890	L A F C O	16	1,318	5	55
NIA	900	Law Library				
PAB	RET	Board of Retirement - Admin			46	494
<b>Totals</b>			<b>574</b>	<b>48,718</b>	<b>19,227</b>	<b>208,378</b>

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

<b>Systems Dev Svcs</b>				
Base:	Allocation:			
SDD Actual Hours	Base x 17.0357	Direct Charges	Total	Total Allocation
			1,006	5,816
			0	0
682	11,612	1,506	15,083	41,019
			244	1,412
264	4,497		4,497	4,346
			7,153	41,352
2,601	44,305	1,391	62,399	(35,701)
			1,169	6,756
			4,288	23,683
			0	0
148	2,530	5	14,640	74,761
74	1,252	37	1,491	2,402
			0	0
462	7,868	10,111	18,345	21,844
			0	0
			0	0
1,984	33,807	1,391	35,677	(31,996)
			40	234
40	681	1,836	3,890	12,432
			0	0
			494	2,856
<b>99,274</b>	<b>1,691,191</b>	<b>26,755</b>	<b>1,975,042</b>	<b>10,600,444</b>



# **APPENDIX**

## **COST ESTIMATION ALLOWANCE**

The purpose of the following schedules is to determine the expected increases/decreases in service unit expenditures during the current fiscal year, and offset those amounts by expected increases/decreases in receipts for the same fiscal year. The resulting net adjustment was allocated from all service units to operating units to estimate the operating units' FY 2011-2012 claimable costs. The FY 2010-2011 budget figures and 2009-2010 actual amounts have been used in this analysis.

Cost estimation schedules are:

### **Section-page**

- |              |   |
|--------------|---|
| <b>20-02</b> | <b>Summary of Cost Estimation Allowances</b> - final schedule of adjustments allocated to operating units from schedules at 20-10 and 20-12.                  |
| <b>20-10</b> | <b>Summary of Cost Estimation Allowances Allocated To Service Units</b> - first allocation of service unit adjustments shown at 20-12 to other service units. |
| <b>20-12</b> | <b>Service Unit Cost Estimation Allowances</b> - schedule of adjustments to service unit computed by comparing budget and actual expenditures/receipts.       |

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

**COSTS ALLOCATED FROM ...**

<b>COSTS ALLOCATED TO ...</b>			<b>Auditor/ Controller AAA-ACR</b>	<b>Arch. &amp; Eng. AAA-ANE</b>	<b>County Admin. Office AAA-CAO</b>	<b>County Counsel AAA-CCL</b>	<b>Fac. Mgmt Custodial AAA-FMC</b>
<b>Fund</b>	<b>Dept</b>						
<b>Operating Units</b>							
<b>Internal Service Funds</b>							
IAG	PUR	Printing Services	2,174	0	766	0	(7,789)
IAJ	(various)	IS - Computer Operations	4,336	0	4,865	0	(114,677)
IAM	(various)	IS - Network Services	5,657	0	3,508	0	(4,211)
IAV	PUR	Surplus Property & Storage Operations	734	0	97	0	(9,252)
IAY	PUR	Mail Services	1,529	0	1,042	0	(2,624)
IBA	VHS	Fleet Mgmt - Motor Pool	1,737	0	156	246	0
IBP	RMG	Risk Management (all funds)	19,910	0	2,441	183,721	(627)
ICB	VHS	Fleet Mgmt - Garage/Warehouse	4,745	0	3,081	0	(8)
<b>Operating Units</b>							
<b>Enterprise Funds</b>							
EAA	SWM	Solid Waste Management (all funds)	13,495	0	3,605	37,847	(12,361)
EAD	MCR	Arrowhead Regional Medical Center (all funds)	43,597	417	111,066	14,814	0
<b>Operating Units</b>							
<b>General Fund Operating Units</b>							
AAA	ADS	Behavioral Health - Alcohol & Drug Services	1,426	0	1,754	0	0
AAA	APT	Airports Administration	1,123	99	1,070	8,495	(2,939)
AAA	ASR	Assessor	2,810	0	6,833	17,216	(41,850)
AAA	AWM	Agriculture/Weights & Measures	1,160	0	2,402	828	(9,547)
AAA	BDF	Board of Supervisors (all districts)	1,569	0	2,508	44,350	(47,533)
AAA	CBD	Clerk of the Board	545	0	566	4,099	(7,797)
AAA	CCM	County Museum	1,263	0	2,095	1,573	(41,142)
AAA	CCP	Regional Parks	6,650	0	6,670	7,890	(2,908)
AAA	CCS	California Children's Services	1,763	0	5,753	0	0
AAA	CTN	Court Facilities/Judicial Benefits	4	0	0	0	0

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

**COSTS ALLOCATED FROM ...**

<b>Fac. Mgmt Grounds AAA-FMG</b>	<b>Fac. Mgmt Maint. AAA-FMM</b>	<b>Human Resources AAA- HRD/UNI</b>	<b>Purch. AAA-PUR</b>	<b>Real Est Services AAA- RPR/RNT</b>	<b>IS System Dev AAA-SDD</b>	<b>Total</b>
(808)	(3,159)	162	2,247	0	(1,180)	(7,585)
(11,073)	(68,205)	1,452	97,738	0	(203,464)	(289,027)
(5,273)	(48,216)	877	106,725	(15,215)	(65,784)	(21,933)
(850)	(3,275)	21	1,123	0	(26)	(11,427)
(241)	(929)	301	1,498	0	(273)	302
0	(1,275)	33	3,745	0	(41)	4,601
(21)	(4,857)	615	4,494	0	(2,336)	203,339
(289)	(9,114)	962	5,617	(21)	(808)	4,165
(2,625)	(13,883)	824	20,971	(3,493)	(19,203)	25,177
(203,871)	(2,721)	28,315	165,518	(5,861)	(31,171)	120,103
0	(902)	402	749	(422)	(460)	2,547
(167)	(644)	309	27,337	(44,240)	(287)	(9,844)
(9,214)	(38,362)	1,993	2,247	(1,230)	(88,840)	(148,396)
(493)	(4,563)	508	4,494	(843)	(1,028)	(7,083)
(9,565)	(49,503)	1,110	18,724	(2,411)	(34,564)	(75,315)
(1,745)	(8,038)	120	2,621	0	(27,143)	(36,774)
(30,040)	(47,177)	600	4,119	(4,006)	(2,154)	(114,868)
(262)	(1,010)	2,372	62,537	(1,209)	(4,822)	75,909
0	0	1,326	2,247	(28)	(1,508)	9,551
0	(553)	0	0	0	0	(550)

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

**COSTS ALLOCATED FROM ...**

<b>COSTS ALLOCATED TO ...</b>			<b>COSTS ALLOCATED FROM ...</b>				
<b>Fund</b>	<b>Dept</b>		<b>Auditor/ Controller AAA-ACR</b>	<b>Arch. &amp; Eng. AAA-ANE</b>	<b>County Admin. Office AAA-CAO</b>	<b>County Counsel AAA-CCL</b>	<b>Fac. Mgmt Custodial AAA-FMC</b>
AAA	DAT	District Attorney	8,982	0	20,024	3,882	(65,498)
AAA	DCS	Child Support Services	7,943	0	16,381	783	(324)
AAA	DPA	Human Services - Admin	56,270	0	153,397	31,614	(56,601)
AAA	EDF	Economic Development Function	5,848	0	2,029	2,831	0
AAA	EMC	Emergency Medical Care Costs	22	0	0	0	0
AAA	FLP	Family Law Program	114	0	0	0	0
AAA	GJY	Grand Jury	220	0	0	83	0
AAA	HCC	Health Care Costs	117	0	22	0	0
AAA	IDC	Indigent Defense	253	0	0	0	0
AAA	LIT	Litigation Proceeds and Uses	35	0	0	0	0
AAA	LNJ	Law and Justice Group	112	0	39	269	0
AAA	LUS	Land Use Services Department	3,575	0	5,033	55,217	(45,948)
AAA	MLH	Behavioral Health	17,082	0	29,782	13,680	(116,119)
AAA	OCH	HRD - Employee Health and Wellness	499	0	467	0	0
AAA	PBD	Public Defender	4,673	0	9,988	5,626	(57,142)
AAA	PGD	Public Guardian	433	0	859	0	(16,061)
AAA	PHL	Public Health	13,153	0	28,116	15,220	(136,231)
AAA	PRB	Probation	18,711	0	44,726	4,822	(204,750)
AAA	ROV	Registrar of Voters	2,047	0	1,238	1,743	(19,437)
AAA	SCL	County Schools	3,756	0	0	6,320	0
AAA	SHR	Sheriff	84,172	0	139,802	63,984	(357,900)
AAA	SVR	Surveyor	865	0	1,360	120	(2,811)
AAA	TRC	Trial Court Funding	81	0	0	0	0
AAA	TTC	Treasurer -Tax Collector	13,125	0	6,369	26,485	(42,706)
AAA	VAF	Veterans Affairs	326	0	603	2,235	(4,857)

**Operating Units**

**Other Operating Units**

(various)	(various)	Brd-Gov'd Fire Districts (summary)	586	0	0	0	0
-----------	-----------	------------------------------------	-----	---	---	---	---

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

**COSTS ALLOCATED FROM ...**

<b>Fac. Mgmt Grounds AAA-FMG</b>	<b>Fac. Mgmt Maint. AAA-FMM</b>	<b>Human Resources AAA- HRD/UNI</b>	<b>Purch. AAA-PUR</b>	<b>Real Est Services AAA- RPR/RNT</b>	<b>IS System Dev AAA-SDD</b>	<b>Total</b>
(15,015)	(76,861)	4,940	17,226	(1,103)	(21,235)	(124,659)
0	(295)	5,212	11,234	(5,250)	(25,577)	10,107
(8,806)	(7,562)	40,755	168,514	(73,595)	(233,460)	70,526
0	(908)	538	192,855	(2,734)	(12,413)	188,046
0	0	0	0	0	0	22
0	0	0	0	0	0	114
0	(508)	0	0	0	0	(205)
0	0	5	1,123	0	(63)	1,205
0	0	0	0	0	0	253
0	0	0	6,366	0	0	6,401
0	0	8	17,226	0	(33,893)	(16,239)
(9,151)	(50,238)	2,459	52,052	(2,207)	(7,836)	2,956
(16,593)	(26,082)	8,241	86,129	(7,752)	(89,297)	(100,929)
0	(3,149)	98	0	(759)	(122)	(2,965)
(10,822)	(57,244)	2,997	25,839	(836)	(3,951)	(80,873)
(3,615)	(5,681)	182	0	0	(225)	(24,107)
(26,177)	(97,617)	8,153	128,070	(14,590)	(11,936)	(93,839)
(70,617)	(723,623)	11,976	51,303	(2,509)	(25,829)	(895,790)
(1,771)	(7,699)	922	7,115	0	(14,880)	(30,722)
0	0	0	0	0	0	10,075
(25,758)	(732,176)	32,384	252,771	(20,338)	(148,056)	(711,117)
0	(6,758)	288	4,868	0	(6,925)	(8,993)
0	0	0	0	0	0	81
(5,668)	(41,229)	1,668	25,464	0	(106,277)	(122,768)
(504)	(5,724)	159	0	(337)	(158)	(8,258)
0	0	46	17,600	0	(126)	18,107

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

**COSTS ALLOCATED FROM ...**

<b>COSTS ALLOCATED TO ...</b>			<b>COSTS ALLOCATED FROM ...</b>				
<b>Fund</b>	<b>Dept</b>		<b>Auditor/ Controller AAA-ACR</b>	<b>Arch. &amp; Eng. AAA-ANE</b>	<b>County Admin. Office AAA-CAO</b>	<b>County Counsel AAA-CCL</b>	<b>Fac. Mgmt Custodial AAA-FMC</b>
(various)	(various)	Brd-Gov'd Special Districts (summary)	15,304	9	0	9,044	(17,916)
(various)	(various)	Redevelopment Agency - RDA	287	0	275	1,783	0
(various)	RGP/RPR	EI Mirage Project	2	0	0	0	0
AAF	OOA	Aging and Adult Services	1,818	0	3,611	3,299	0
CJV	CIP	Capital Improvement Funds - All Funds	894	2,735	0	0	(447)
RFZ	097	Flood Control District (all zones)	4,338	0	6,446	21,902	(8,435)
RHH	498	IHSS Public Authority	462	0	0	175	0
RRC	903	Children & Families First Comm.	2,135	0	0	4,098	0
RSC	HPS	Headstart/Preschool Services	14,098	0	25,677	1,593	(37,167)
SAA	TRA	Transportation (all funds)	8,744	0	14,330	21,130	(105,216)
SAC	JOB	Workforce Development (all funds)	6,184	0	4,195	2,308	0
SAP	CLB	County Library	10,210	0	14,476	1,211	(3,837)
SFH	CAO	Disaster Recovery Fund	22	0	0	0	0
SKX	106	SBC Fire Protection District	20,748	0	0	4,430	(17,793)
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)	591	0	723	2,793	0
STD	905	Authority for the Handicapped	3,064	0	0	0	0
<b>Operating Units</b>							
<b>All Other</b>							
(various)	(various)	All Other	37,674	0	0	17,681	(880,043)
(various)	(various)	Self-Gov'd Special Districts (summary)	3,319	0	0	1,104	0
MPA	500	Mojave Desert AQMD (all funds)	877	0	0	0	0
NFY	870	S A N B A G (all funds)	580	0	0	11,039	0
NGJ	875	Inland Library System (all funds)	59	0	0	0	0
NHY	890	L A F C O	315	0	198	0	0
NIA	900	Law Library	497	0	0	0	0
PAB	RET	Board of Retirement - Admin	864	0	0	0	0

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

**COSTS ALLOCATED FROM ...**

<b>Fac. Mgmt Grounds AAA-FMG</b>	<b>Fac. Mgmt Maint. AAA-FMM</b>	<b>Human Resources AAA- HRD/UNI</b>	<b>Purch. AAA-PUR</b>	<b>Real Est Services AAA- RPR/RNT</b>	<b>IS System Dev AAA-SDD</b>	<b>Total</b>
(964)	(8,150)	744	65,159	(26,171)	(6,190)	30,867
0	(769)	58	13,481	(3,999)	(103)	11,014
0	0	0	0	(24,618)	0	(24,616)
0	0	948	17,226	(28)	(947)	25,927
(16,789)	(521,361)	0	126,198	(21)	0	(408,792)
0	(21,487)	1,925	58,793	(34,809)	(9,641)	19,032
0	0	101	1,872	(127)	(230)	2,254
0	(700)	255	0	(1,033)	(3,004)	1,750
0	(219)	17,375	126,198	(21,463)	(6,732)	119,360
(12,824)	(57,085)	6,676	53,175	(121,496)	(36,883)	(229,449)
0	(3,048)	981	190,233	(5,868)	(1,100)	193,885
(9,796)	(9,304)	3,375	22,468	(10,397)	(3,864)	14,542
0	0	0	0	0	0	22
(2,574)	(15,007)	4,230	61,788	(10,935)	(13,083)	31,805
0	0	152	28,086	(1,103)	(1,030)	30,212
0	0	0	0	0	0	3,064
(47,004)	(414,025)	5,526	1,123	(21,477)	(6,600)	(1,307,144)
0	0	1,226	0	0	0	5,649
0	0	0	0	0	0	877
0	0	165	0	(47,325)	(23,171)	(58,713)
0	0	14	0	0	(38)	35
0	0	19	0	0	(1,040)	(509)
0	0	0	0	0	0	497
0	0	463	0	0	(465)	862

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

<b>COSTS ALLOCATED TO ...</b>		<b>COSTS ALLOCATED FROM ...</b>				
		<b>Auditor/ Controller AAA-ACR</b>	<b>Arch. &amp; Eng. AAA-ANE</b>	<b>County Admin. Office AAA-CAO</b>	<b>County Counsel AAA-CCL</b>	<b>Fac. Mgmt Custodial AAA-FMC</b>
<b>Fund</b>	<b>Dept</b>					
<b>Totals</b>		<b>492,313</b>	<b>3,260</b>	<b>690,445</b>	<b>659,582</b>	<b>(2,502,502)</b>

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

**COSTS ALLOCATED FROM ...**

<b>Fac. Mgmt Grounds AAA-FMG</b>	<b>Fac. Mgmt Maint. AAA-FMM</b>	<b>Human Resources AAA- HRD/UNI</b>	<b>Purch. AAA-PUR</b>	<b>Real Est Services AAA- RPR/RNT</b>	<b>IS System Dev AAA-SDD</b>	<b>Total</b>
(560,987)	(3,200,896)	207,564	2,366,306	(541,860)	(1,341,472)	(3,728,246)

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

COSTS ALLOCATED FROM ...			COSTS ALLOCATED TO ...				
Fund	Dept		Auditor/ Controller AAA-ACR	Arch. & Eng. AAA-ANE	County Admin. Office AAA-CAO	County Counsel AAA-CCL	Fac. Mgmt Custodial AAA-FMC
<b>Central Support Service Units</b>							
AAA	ACR	Auditor/Controller-Recorder	120,092	6,509	5,729	1,976	1,345
AAA	ANE	Architecture & Engineering	0	0	0	0	0
AAA	CAO	County Administrative Office	8,455	951	1,227	3,351	1,771
AAA	CCL	County Counsel	5,900	11,960	15,326	113,847	1,083
AAA	FMC	Facilities Management - Custodial	(80,007)	(13,988)	(22,279)	(37,824)	(5,172)
AAA	FMG	Facilities Management - Grounds	(20,114)	(3,083)	(4,910)	(8,328)	(3,769)
AAA	FMM	Facilities Management - Maintenance	(28,668)	(14,087)	(33,102)	(42,262)	(17,763)
AAA	HRD/UNI	Human Resources	2,920	299	371	1,358	871
AAA	PUR	Purchasing	71,513	0	7,904	23,336	4,328
AAA	RPR/RNT	Real Estate Services/Rent	(40)	0	(12,735)	(878)	0
AAA	SDD	IS - System Development	(151,137)	(18,301)	(41,199)	(811)	(11,632)
<b>Totals</b>			<b>(71,087)</b>	<b>(29,740)</b>	<b>(83,668)</b>	<b>53,765</b>	<b>(28,936)</b>

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

**COSTS ALLOCATED TO ...**

Fac. Mgmt Grounds AAA-FMG	Fac. Mgmt Maint. AAA-FMM	Human Resources AAA- HRD/UNI	Purch. AAA-PUR	Real Est Services AAA- RPR/RNT	IS System Dev AAA-SDD	Total
652	2,491	4,532	3,345	1,725	1,458	149,854
0	0	0	0	0	0	0
838	2,461	5,118	707	741	4,216	29,836
0	1,083	17,857	2,855	2,757	4,722	177,392
(2,327)	(6,594)	(29,480)	(5,705)	(3,010)	0	(206,386)
(6,638)	(4,805)	(3,176)	(500)	0	0	(55,322)
(7,993)	(22,648)	(29,635)	(2,364)	(7,589)	(600)	(206,710)
239	702	1,850	202	212	1,525	10,549
5,458	50,059	7,151	3,387	753	8,280	182,169
0	0	0	0	(19,947)	0	(33,600)
(5,241)	(14,873)	(80,761)	(13,978)	(714)	(215,034)	(553,680)
<b>(15,014)</b>	<b>7,878</b>	<b>(106,544)</b>	<b>(12,051)</b>	<b>(25,072)</b>	<b>(195,431)</b>	<b>(505,898)</b>

**SERVICE UNIT  
COST ESTIMATION ALLOWANCES**

Fund	Dept	( 1 ) 2011 Total Budgeted Expenditures *	( 2 ) Less: 2010 Actual Expenditures	( 3 ) Net Total (Col 1 - 2)	
<b>Central Support Service Units</b>					
AAA	ACR	Auditor/Controller - Recorder	15,489,541	15,815,402	(325,861)
AAA	ANE	Architecture & Engineering	2,653,410	2,645,763	7,647
AAA	CAO	County Administrative Office	6,865,056	5,626,193	1,238,863
AAA	CCL	County Counsel	14,533,265	11,919,128	2,614,137
AAA	FMC	Facilities Management - Custodial	4,393,245	4,298,051	95,194
AAA	FMG	Facilities Management - Grounds	1,861,670	1,761,966	99,704
AAA	FMM	Facilities Management - Maintenance	7,526,161	7,944,469	(418,308)
AAA	HRD/UNI	Human Resources	18,208,396	18,994,194	(785,798)
AAA	PUR	Purchasing	4,330,237	1,598,315	2,731,922
AAA	RPR/RNT	Real Estate Services/Rent	2,508,572	2,015,371	493,201
AAA	SDD	IS - Systems Development	15,470,115	14,905,814	564,301
<b>TOTALS</b>			<b>93,839,668</b>	<b>87,524,666</b>	<b>6,315,002</b>

\* 2011 Total Budgeted Expenditures and Revenues for AAA-ACR, Auditor/Controller – Recorder, are recorded in the new unit, AAA-ATX, Auditor-Controller/Treasurer/Tax Collector. This presentation allows for comparability of the Auditor/Controller – Recorder service unit in this transition period as explained in Section 9-01.

**SERVICE UNIT  
COST ESTIMATION ALLOWANCES**

( 4 ) 2011 Total Budgeted Cost Appl & Rev *	( 5 ) 2011 Allowable Budgeted Cost Appl & Rev	( 6 ) Less: 2010 Allowable Cost Appl & Rev	( 7 ) Net Total (Col 5 - 6)	( 8 ) 2011-12 Cost Est Allowance (Col 3 - 7)
6,835,580	6,835,580	8,325,356	(1,489,776)	1,163,915
2,653,410	2,653,410	2,678,763	(25,353)	33,000
846,394	846,394	479,009	367,385	871,478
10,988,803	10,988,803	9,174,572	1,814,231	799,906
4,462,608	4,462,608	1,687,462	2,775,146	(2,679,952)
1,692,084	1,692,084	991,085	700,999	(601,295)
6,226,495	6,226,495	3,229,319	2,997,176	(3,415,484)
9,406,665	9,406,665	10,525,034	(1,118,369)	332,571
3,409,631	3,409,631	3,238,235	171,396	2,560,526
2,508,572	2,508,572	1,464,983	1,043,589	(550,388)
8,039,572	8,039,572	5,775,550	2,264,022	(1,699,721)
<b>57,069,814</b>	<b>57,069,814</b>	<b>47,569,367</b>	<b>9,500,447</b>	<b>(3,185,446)</b>



## ROLL FORWARD COMPUTATION

Fund	Dept	Notes	Cost Allocation Thru This Plan	Cost Allocation Thru 2009-2010 Plan	Roll Forward	
			Actual 2009-2010 Costs	Estimated 2009-2010 Costs		
<b>Internal Service Funds</b>						
IAG	PUR	Printing Services	125,287	149,102	(23,815)	
IAJ	(various)	IS - Computer Operations	1,946,603	1,060,549	886,054	
IAM	(various)	IS - Network Services	580,268	414,561	165,707	
IAV	PUR	Surplus Property & Storage Operations	102,905	181,825	(78,920)	
IAY	PUR	Mail Services	75,894	81,966	(6,072)	
IBA	VHS	Fleet Mgmt - Motor Pool	36,737	149,216	(112,479)	
IBP	RMG	Risk Management (all funds)	683,691	1,105,422	(421,731)	
ICB	VHS	Fleet Mgmt - Garage/Warehouse	307,595	496,588	(188,993)	
<b>Enterprise Funds</b>						
EAA	SWM	Solid Waste Management (all funds)	447,501	771,434	(323,933)	
EAD	MCR	Arrowhead Regional Medical Cente	1	3,589,839	4,842,797	(1,252,958)
<b>General Fund Operating Units</b>						
AAA	ADS	Behavioral Health - Alcohol & Drug Services	63,664	172,251	(108,587)	
AAA	APT	Airports Administration	514,027	868,440	(354,413)	
AAA	ASR	Assessor	1,465,462	1,633,775	(168,313)	
AAA	AWM	Agriculture/Weights & Measures	200,627	310,718	(110,091)	
AAA	BDF	Board of Supervisors (all districts)	2	1,567,846	1,972,501	(404,655)
AAA	CBD	Clerk of the Board	379,326	369,373	9,953	
AAA	CCM	County Museum	837,236	923,636	(86,400)	
AAA	CCP	Regional Parks	3,656,299	3,286,426	369,873	
AAA	CCS	California Children's Services	150,858	210,245	(59,387)	
AAA	CTN	Court Facilities/Judicial Benefits	1,908	18,147	(16,239)	
AAA	DAT	District Attorney	1,805,520	2,234,380	(428,860)	
AAA	DCS	Child Support Services	566,676	884,377	(317,701)	
AAA	DPA	Human Services - Admin	4,357,658	6,619,244	(2,261,586)	
AAA	EDF	Economic Development Function	3	306,898	446,501	(139,603)
AAA	EMC	Emergency Medical Care Costs	500	803	(303)	
AAA	FLP	Family Law Program	2,532	1,887	645	
AAA	GJY	Grand Jury	14,729	13,990	739	
AAA	HCC	Health Care Costs	3,730	48,588	(44,858)	

## ROLL FORWARD COMPUTATION

Fund	Dept		Cost Allocation Thru This Plan		Cost Allocation Thru 2009-2010 Plan	
			Notes	Actual 2009-2010 Costs	Estimated 2009-2010 Costs	Roll Forward
AAA	IDC	Indigent Defense		5,632	6,771	(1,139)
AAA	LIT	Litigation Proceeds and Uses		4,027	1,156	2,871
AAA	LNJ	Law and Justice Group		114,468	216,369	(101,901)
AAA	LUS	Land Use Services Department		1,377,860	1,791,638	(413,778)
AAA	MLH	Behavioral Health		1,111,076	2,241,850	(1,130,774)
AAA	OCH	HRD - Employee Health and Wellness		22,817	45,577	(22,760)
AAA	PBD	Public Defender		945,402	1,177,629	(232,227)
AAA	PGD	Public Guardian		174,256	203,803	(29,547)
AAA	PHL	Public Health		2,203,714	2,977,074	(773,360)
AAA	PRB	Probation		6,215,558	6,827,759	(612,201)
AAA	ROV	Registrar of Voters		445,599	1,278,504	(832,905)
AAA	SCL	County Schools		238,027	127,740	110,287
AAA	SHR	Sheriff		24,943,713	25,314,653	(370,940)
AAA	SVR	Surveyor		93,792	245,994	(152,202)
AAA	TRC	Trial Court Funding		1,761	1,782	(21)
AAA	TTC	Treasurer -Tax Collector		1,782,487	2,461,987	(679,500)
AAA	VAF	Veterans Affairs		99,173	79,433	19,740
<b>Other Operating Units</b>						
(various)	(various)	Brd-Gov'd Fire Districts (summary)	<b>4</b>	124,419	516,370	(391,951)
(various)	(various)	Brd-Gov'd Special Districts (summary)	<b>4,5</b>	1,066,583	1,948,616	(882,033)
(various)	(various)	Redevelopment Agency - RDA		34,805	17,926	16,879
(various)	RGP/RPR	EI Mirage Project		43,371	52,611	(9,240)
AAF	OOA	Aging and Adult Services		191,553	244,004	(52,451)
CJV	CIP	Capital Improvement Funds - All Funds	<b>1</b>	431,093	2,275,716	(1,844,623)
RFZ	097	Flood Control District (all zones)		343,793	729,617	(385,824)
RHH	498	IHSS Public Authority		19,190	19,613	(423)
RRC	903	Children & Families First Comm.		114,131	67,732	46,399
RSC	HPS	Headstart/Preschool Services		2,249,509	2,576,888	(327,379)
SAA	TRA	Transportation (all funds)		3,581,991	3,871,450	(289,459)
SAC	JOB	Workforce Development (all funds)		369,864	218,878	150,986
SAP	CLB	County Library		1,011,096	1,218,985	(207,889)
SFH	CAO	Disaster Recovery Fund		484	3,232	(2,748)

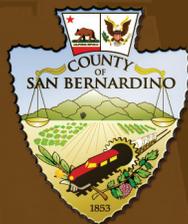
**ROLL FORWARD COMPUTATION**

Fund	Dept		Cost Allocation Thru This Plan		Cost Allocation Thru 2009-2010 Plan	
			Notes	Actual 2009-2010 Costs	Estimated 2009-2010 Costs	Roll Forward
SKX	106	SBC Fire Protection District	5	3,901,473	4,174,418	(272,945)
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA)		81,828	0	81,828
STD	905	Authority for the Handicapped		81,376	102,108	(20,732)
<b>All Other</b>						
(various)	(various)	All Other	2,36,7	4,745,680	7,116,215	(2,370,535)
(various)	(various)	Self-Gov'd Special Districts (summary)		68,050	159,891	(91,841)
MPA	500	Mojave Desert AQMD (all funds)		2,723	12,124	(9,401)
NFY	870	S A N B A G (all funds)		23,076	261,164	(238,088)
NGJ	875	Inland Library System (all funds)		2,230	2,663	(433)
NHY	890	L A F C O		18,772	55,418	(36,646)
NIA	900	Law Library		1,997	5,677	(3,680)
PAB	RET	Board of Retirement - Admin		61,956	32,805	29,151
<b>Totals</b>				<b>82,142,225</b>	<b>99,952,582</b>	<b>(17,810,357)</b>

**NOTES:**

1. Includes \$85,758.33 previously reported as CJV-CIP. Unit 520 CJE-CIP, Unit 140 CJM-CIP, and Unit 784 CJZ-CIP Total Estimated moved to Unit 53 EAD-MCR and subtracted from Unit 141.
2. Includes \$208.26 for Unit 636 AAA-CNA Policy District Program Needs previously reported as All Other. Unit 636 Total Estimated moved to Unit 121 AAA-BDF and subtracted from Unit 111.
3. Includes \$69.30 for Unit 104 SFI-499 County Economic Dev. Corp. previously reported as All Other. Unit 104 Total Estimated moved to Unit 763 AAA-EDF and subtracted from Unit 111.
4. Forty Board-Governed Special Districts were reorganized to Board-Governed Fire Districts in FY2008/2009. Five of these units Unit 797 FMZ-600, Unit 796 FNZ-590, Unit 799 FSZ-610, Unit 795 FVZ-580 and Unit 389 SKX-106 were moved to Unit 389. Of the 35 remaining, \$516,369.62 previously reported as Unit 66 Brd-Gov'd Special Districts summary for these districts is now included in the Unit 808 Brd-Gov'd Fire Districts summary.
5. Forty Board-Governed Special Districts were reorganized to Board-Governed Fire Districts in FY2008/2009. In the PY2011/2012 book, four of these units, Unit 797 FMZ-600, Unit 796 FNZ-590, Unit 799 FSZ-610 and Unit 795 FVZ-580 moved to rollup to Unit 389 SKX-106. \$4,174,418.18 moved to Unit 389, which no longer rolls up to Unit 66, and subtracted from Unit 66 Brd-Gov'd Special Districts summary.
6. Includes \$70,172 previously reported as AAA-FMH which had no rollup. In 2009-10, the program using this fund-dept combination was eliminated. The Total Estimated was moved to Unit 111 All Other.
7. Includes \$3,332 previously reported as Unit 619 AAA-FRN which had no rollup. In 2008-09, this budget unit was consolidated in the County Administrative Office budget unit which is a Central Support Service Unit. Central Support Service Units do not have Roll Forward amounts, so the amount is included in Unit 111 All Other.





**COUNTY OF SAN BERNARDINO**  
**Auditor-Controller/Recorder/Treasurer/Tax Collector**  
**222 West Hospitality Lane**  
**San Bernardino, CA 92415-0018**

