



San Bernardino County
2017-2018
COUNTYWIDE
COST
ALLOCATION PLAN
(COWCAP)

**Prepared by the Office of the Auditor-Controller/Treasurer/Tax Collector,
Management Services Section
Oscar Valdez, Auditor-Controller/Treasurer/Tax Collector
Estimated FY 2017-2018 Allowable Costs
Actual FY 2015-2016 Allowable Costs**



SAN BERNARDINO COUNTY

2017-2018

COUNTYWIDE COST ALLOCATION PLAN (COWCAP)

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**SAN BERNARDINO COUNTY
2017-2018
COUNTYWIDE COST ALLOCATION PLAN**

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**SAN BERNARDINO COUNTY
2017-2018
COUNTYWIDE COST ALLOCATION PLAN**

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CERTIFICATION FOR COST PLAN

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

- (1) All costs included in this proposal to establish cost allocations or billing for the fiscal year ending June 30, 2018 are allowable in accordance with the requirements of the Office of Management and Budget (OMB) 2 CFR Part 200, "Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards". Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Government Unit: San Bernardino County

Signature: 

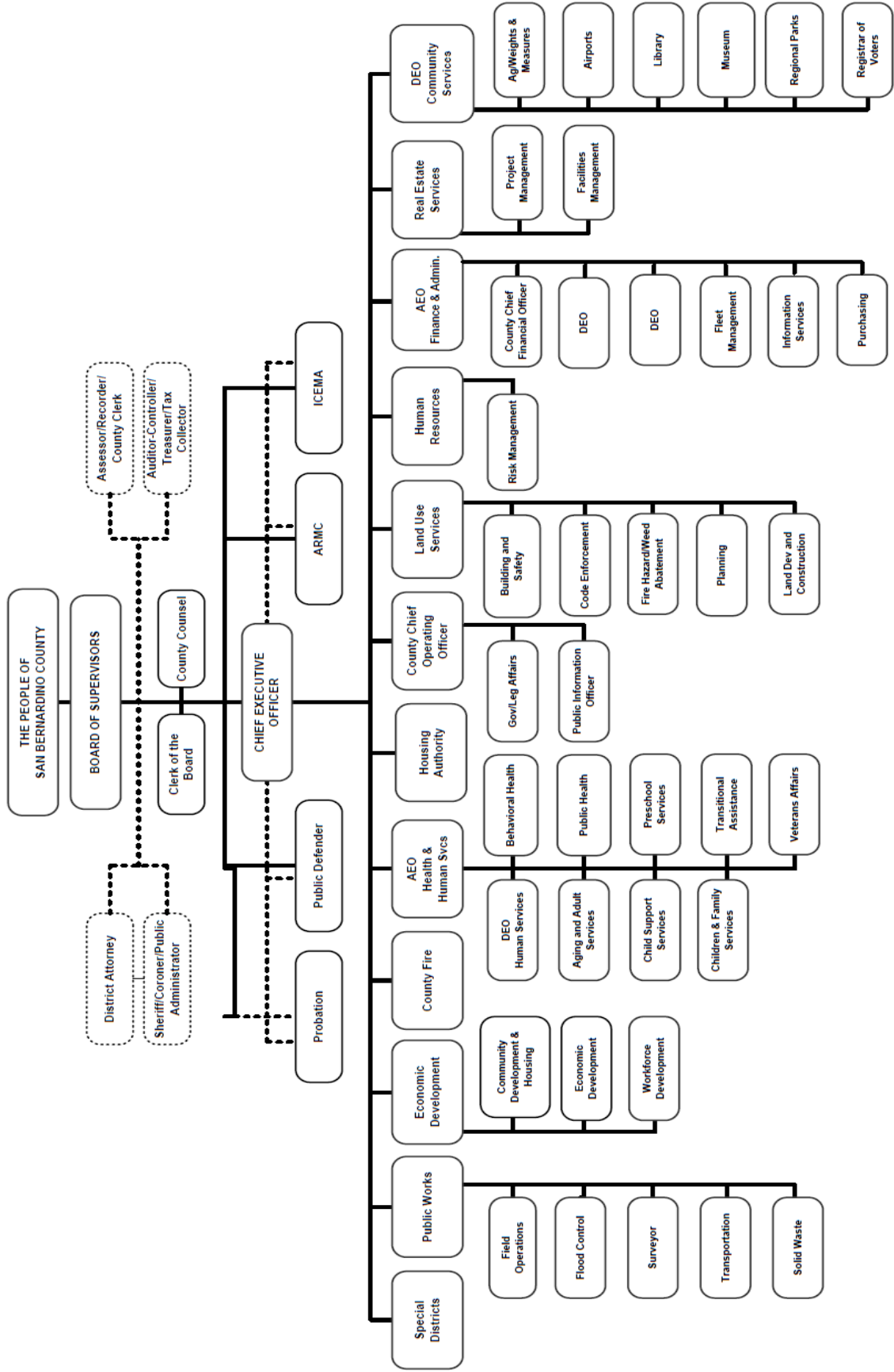
Name of Official: OSCAR VALDEZ

Title: Auditor-Controller/Treasurer/Tax Collector

Date of Execution: December 15, 2016

SAN BERNARDINO COUNTY ORGANIZATIONAL CHART

AS OF 12/2016



SAN BERNARDINO COUNTY
2017-2018
COUNTYWIDE COST ALLOCATION PLAN

AUTHORITY SUMMARY

This document has been prepared under the authority and guidelines of the Office of Management and Budget (OMB) 2 CFR Part 200, "Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards". The OMB establishes principles and standards to provide a uniform approach for determining costs for Federal awards. The principles are designed to provide that Federal awards bear their fair share of cost recognized under these principles except where restricted or prohibited by law. The total cost for Federal awards is comprised of the allowable direct cost of the program, plus its allocable portion of allowable indirect costs, less applicable credits. Basic guidelines, as well as selected cost items, are detailed within the circular to identify factors to be applied in establishing the allowable and unallowable costs. While the cost allocation plan is prepared for federal funding purposes, San Bernardino County has chosen to use the same cost methodology for other cost purposes where appropriate.

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



SUMMARY OF CLAIMABLE COSTS

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

COSTS ALLOCATED TO ...			COSTS ALLOCATED FROM ...				
Fund	Dept		Building Depre	Computer Software + Equipment Depre	Utilities	Rent	Real Est - Project Mgmt Div. AAA-ANE
Operating Units							
Internal Service Funds							
IAG	PUR	Printing Services	36,137	0	20,316	0	0
IAJ	ISD	IS - Computer Operations (all funds)	320,897	0	557,636	0	0
IAM	ISD	IS - Telecommunication Services (all funds)	135,484	0	187,294	0	0
IAV	PUR	Surplus Property & Storage Operations	103,583	0	59,145	0	0
IAY	PUR	Mail/Courier Services	22,189	0	12,670	0	0
IBP	RMG	Risk Management (all funds)	79,193	0	75,777	0	0
IFM	FLT	Fleet Management (all funds)	0	0	148,973	0	0
IPD	ISD	IS - Application Development	0	0	0	0	0
Operating Units							
Enterprise Funds							
EAA	SWM	PW - Solid Waste Management (all funds)	0	0	111,603	0	0
EAD	MCR	Arrowhead Regional Medical Center (all funds)	0	0	18,378	0	4,706
Operating Units							
General Fund Operating Units							
AAA	APT	Airports (all funds)	60,792	15,051	275,198	0	0
AAA	ASR	Assessor/Recorder/County Clerk (all funds)	492,908	95,996	381,241	0	0
AAA	AWM	Agriculture/Weights & Measures (all funds)	56,059	7,488	33,237	0	0
AAA	BDF	Board of Supervisors (all funds)	128,756	1,572	61,156	0	0
AAA	CBD	Clerk of the Board (all funds)	37,529	6,057	17,509	0	0
AAA	CCM	County Museum (all funds)	491,620	2,481	424,378	0	0
AAA	CCP	Regional Parks (all funds)	694,476	45,808	1,790,450	0	0
AAA	CCS	PH - California Children's Services	0	33,679	0	0	0
AAA	CTN	CTC - Court Judicial Benefits	0	0	0	0	0
AAA	DAT	District Attorney (all funds)	1,265,193	28,263	598,100	0	0
AAA	DCS	Child Support Services (all funds)	0	0	0	0	0
AAA	DPA	Human Services Admin Claim (all funds)	81,655	0	54,863	19,251	0
AAA	EDF	Economic Development Agency (all funds)	74,491	322	27,713	0	0
AAA	EMC	PH - Indigent Ambulance	0	0	0	0	0

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

COSTS ALLOCATED FROM ...

Auditor- Controller AAA-ATX	County Admin. Office AAA- CAO/FAB	County Counsel AAA-CCL	Fac. Mgmt Custodial AAA-FMC	Fac. Mgmt Grounds AAA-FMG	Fac. Mgmt Maint. AAA-FMM	Human Resources AAA- HRD/UNI	IS - Geographical Info System AAA-ISD
6,320	4,481	0	595	(728)	(1,483)	8,162	753
55,675	34,577	0	1,019	(7,636)	8,213	(15,740)	5,807
61,202	27,464	0	903	(1,234)	6,734	(7,999)	4,587
(2,328)	1,147	0	64	(2,114)	(1,616)	2,083	193
3,351	6,467	0	113	(485)	(539)	24,559	1,086
328,534	17,268	47,605	38,310	(5,834)	109,108	(47)	2,900
49,615	24,310	1,935	546	(4,427)	(3,589)	50,100	4,083
30,744	24,120	0	140	0	(407)	(84,014)	4,051
43,042	24,978	(291,722)	5,149	(5,724)	541	19,823	4,299
901,627	1,000,866	(2,664)	822	(97,969)	64	1,407,738	168,093
22,162	6,060	52,167	58	(71)	(42)	11,037	1,018
94,298	65,558	112,409	8,168	(8,417)	(13,186)	61,620	24,500
25,299	18,489	19,353	1,760	(1,605)	(3,993)	33,584	10,469
23,258	18,238	250,958	4,342	(1,362)	(1,438)	41,341	11,282
13,173	4,040	51,994	2,876	(541)	417	8,742	793
51,096	5,211	89,680	8,744	(10,296)	(12,865)	36,097	4,263
92,979	28,303	44,571	470	(472)	(845)	65,714	4,753
34,897	45,764	(922)	0	0	0	91,540	7,686
54	0	0	0	0	0	0	0
208,142	148,192	28,545	13,234	(14,157)	(20,868)	309,311	24,889
167,494	123,833	(371)	6,756	0	0	125,745	20,797
1,329,271	1,528,312	262,348	6,944	(55)	(2,884)	1,639,316	258,214
23,419	9,071	(8,778)	843	(855)	(492)	(25,466)	8,755
463	0	0	0	0	0	0	0

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

COSTS ALLOCATED FROM ...

Fund/Dept	Purchasing AAA-PUR	Real Est Services AAA- RPR/RNT	Total Actual
Operating Units			
Internal Service Funds			
IAG PUR	3,542	0	78,094
IAJ ISD	65,523	0	1,025,972
IAM ISD	63,310	45,481	523,225
IAV PUR	0	0	160,156
IAY PUR	885	0	70,296
IBP RMG	5,091	0	697,906
IFM FLT	48,921	31,916	352,383
IPD ISD	1,771	0	(23,594)
Operating Units			
Enterprise Funds			
EAA SWM	13,724	24,422	(49,865)
EAD MCR	186,387	19,885	3,607,934
Operating Units			
General Fund Operating Units			
AAA APT	13,724	205,982	663,136
AAA ASR	31,655	316	1,347,067
AAA AWM	1,550	0	201,689
AAA BDF	1,328	0	539,431
AAA CBD	664	0	143,252
AAA CCM	1,992	3,295	1,095,697
AAA CCP	7,526	5,033	2,778,767
AAA CCS	1,328	0	213,972
AAA CTN	0	0	54
AAA DAT	30,769	1,219	2,620,834
AAA DCS	16,824	0	461,076
AAA DPA	130,604	225	5,308,065
AAA EDF	49,585	14,896	173,503
AAA EMC	0	0	463

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

COSTS ALLOCATED FROM ...

Cost Estimation	Total Estimated	Roll Forward	Total Claimable
<hr/>			
7,917	86,011	(7,899)	78,112
71,508	1,097,480	415,986	1,513,465
18,597	541,823	(151,238)	390,585
6,703	166,860	70,415	237,275
11,231	81,527	13,891	95,418
218,293	916,199	194,546	1,110,745
26,605	378,988	(12,058)	366,930
27,659	4,065	(23,594)	(19,529)
37,099	(12,766)	(219,697)	(232,463)
1,293,089	4,901,023	(148,179)	4,752,845
(96,705)	566,431	144,191	710,622
91,800	1,438,867	(79,288)	1,359,579
24,485	226,174	7,143	233,318
36,679	576,110	(109,150)	466,959
8,710	151,962	(36,709)	115,253
29,242	1,124,939	119,994	1,244,933
37,250	2,816,017	(1,241,530)	1,574,486
51,578	265,549	(43,069)	222,480
3	56	2	58
190,060	2,810,894	1,032,705	3,843,599
125,959	587,035	(152,029)	435,007
2,033,179	7,341,244	(701,011)	6,640,233
6,522	180,025	(60,113)	119,913
24	487	161	648

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

COSTS ALLOCATED TO ...			COSTS ALLOCATED FROM ...				
Fund	Dept		Building Depre	Computer Software + Equipment Depre	Utilities	Rent	Real Est - Project Mgmt Div. AAA-ANE
AAA	FLP	CTC - Drug Court Programs	0	0	0	0	0
AAA	GJY	CTC - Grand Jury	10,377	0	16,032	0	0
AAA	HCC	Health Administration (all funds)	0	0	0	0	0
AAA	IDC	CTC - Indigent Defense (all funds)	0	0	0	0	0
AAA	JPL	Capital Facilities Leases	0	0	0	0	0
AAA	LIT	Litigation	0	0	0	0	0
AAA	LNJ	Law and Justice Group (all funds)	0	0	0	0	0
AAA	LUS	Land Use Services Department (all funds)	274,352	258,746	141,096	0	0
AAA	MLH	Behavioral Health (all funds)	0	0	192,051	120,985	0
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	0	1,531	0	0	0
AAA	PBD	Public Defender	249,491	45,066	166,884	0	0
AAA	PGD	Public Guardian - Conservator (all funds)	81,893	3,737	51,458	0	0
AAA	PHL	Public Health (all funds)	354,896	362,187	328,052	0	0
AAA	PRB	Probation - Admin, Corr & Det (all funds)	3,861,190	782,058	1,740,769	0	0
AAA	ROV	Registrar of Voters	158,234	107,297	90,350	0	0
AAA	SCL	County Schools	0	0	(160,800)	0	0
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	10,493,749	8,464,657	8,291,272	0	0
AAA	SVR	PW - Surveyor (all funds)	18,226	25,584	22,585	0	0
AAA	TRC	CTC - Trial Court Funding MOE	0	0	0	0	0
AAA	VAF	Veterans Affairs	53,336	0	30,734	0	0
Operating Units							
Other Operating Units							
(various)	(various)	Brd-Gov'd Special Districts (summary)	36,696	418,898	49,066	0	0
AAF	OOA	Aging and Adult Services	0	3,905	0	0	0
CJV	CIP	Capital Improvement Funds (all funds)	0	0	0	0	46,986
FPD	106	SBC Fire Protection District (all funds)	273,874	3,575,249	127,583	0	0
RFZ	097	Flood Control District (all zones)	60,834	11,691	69,309	0	0
RHH	498	IHSS Public Authority	0	566	0	0	0
RRC	903	Children & Families First Commission	0	0	0	0	0
RSC	HPS	Preschool Services	200,648	182,503	179,237	0	0
SAA	TRA	PW - Transportation (all funds)	164,724	1,855,139	157,626	0	0
SAC	JOB	Workforce Development (all funds)	0	4,002	0	0	0

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

COSTS ALLOCATED FROM ...

Auditor- Controller AAA-ATX	County Admin. Office AAA- CAO/FAB	County Counsel AAA-CCL	Fac. Mgmt Custodial AAA-FMC	Fac. Mgmt Grounds AAA-FMG	Fac. Mgmt Maint. AAA-FMM	Human Resources AAA- HRD/UNI	IS - Geographical Info System AAA-ISD
495	0	0	0	0	0	0	0
2,243	0	3,372	332	(403)	(704)	0	0
1,513	311	0	0	0	0	564	52
2,670	0	0	0	0	0	0	0
17,306	0	0	0	0	0	0	0
346	0	0	0	0	0	0	0
(16,123)	286	1,417	0	0	0	529	48
96,366	36,360	7,037	3,178	(3,541)	7,153	68,556	7,560
428,915	296,608	1,912	9,860	(5,265)	(4,239)	160,145	50,896
8,769	3,682	0	0	0	(14)	6,565	618
108,264	70,984	6,695	5,697	(5,441)	5,258	138,329	11,922
24,913	5,795	(108,487)	616	(1,588)	(959)	10,411	973
231,668	188,061	13,225	9,037	(8,401)	(8,235)	168,622	47,956
455,634	346,551	32,461	30,673	(44,198)	(16,823)	416,641	58,683
26,651	12,265	26,147	1,524	(3,268)	(2,069)	40,157	2,850
65,765	0	68,812	0	0	528	0	0
1,290,902	1,097,045	208,917	33,861	(21,999)	(196,294)	1,897,141	185,317
12,744	6,404	(626)	535	(648)	(1,117)	4,362	1,599
1,427	0	0	0	0	0	0	0
23,108	5,917	538	626	(759)	(1,386)	12,481	994
147,182	44,639	20,517	3,626	(823)	(1,662)	79,751	13,740
28,968	18,104	(13,831)	0	0	0	43,902	3,041
23,111	0	111,999	3,962	(244)	12,054	0	0
328,399	252,078	5,020	5,626	(2,223)	(1,315)	188,544	44,619
67,723	44,999	(1,999)	12,361	(1,979)	5,758	40,549	8,356
10,418	10,360	(1,344)	0	0	(53)	11,318	1,740
3,048	0	(957)	0	0	0	18,969	1,168
219,662	183,546	946	0	(464)	(5,444)	1,281,768	30,826
126,737	90,058	25,288	3,646	(4,208)	10,681	161,491	17,818
67,175	28,073	4,043	0	0	1,854	53,007	4,715

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

COSTS ALLOCATED FROM ...

Fund/Dept	Purchasing AAA-PUR	Real Est Services AAA- RPR/RNT	Total Actual
AAA FLP	0	0	495
AAA GJY	0	767	32,018
AAA HCC	0	0	2,440
AAA IDC	0	0	2,670
AAA JPL	0	0	17,306
AAA LIT	3,099	0	3,445
AAA LNJ	0	0	(13,844)
AAA LUS	13,060	0	909,925
AAA MLH	63,531	15,733	1,331,133
AAA OCH	664	0	21,816
AAA PBD	30,769	225	834,144
AAA PGD	0	0	68,761
AAA PHL	93,415	16,296	1,796,779
AAA PRB	50,249	4,446	7,718,334
AAA ROV	18,152	0	478,287
AAA SCL	0	0	(25,695)
AAA SHR	393,361	31,125	32,169,055
AAA SVR	9,297	0	98,945
AAA TRC	0	0	1,427
AAA VAF	0	0	125,589
Operating Units			
Other Operating Units			
(various) (various)	46,707	89,215	947,552
AAF OOA	4,870	0	88,959
CJV CIP	108,025	88,944	394,837
FPD 106	105,590	20,968	4,924,011
RFZ 097	56,669	284,576	658,847
RHH 498	443	5,281	38,729
RRC 903	0	1,806	24,033
RSC HPS	39,181	30,899	2,343,308
SAA TRA	36,525	96,649	2,742,174
SAC JOB	16,381	25,618	204,868

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

COSTS ALLOCATED FROM ...

Cost Estimation	Total Estimated	Roll Forward	Total Claimable
26	521	(120)	401
256	32,274	(5,901)	26,373
408	2,848	(1,313)	1,535
140	2,810	(1,396)	1,414
819	18,124	36,748	54,872
85	3,530	(1,814)	1,716
570	(13,274)	(19,855)	(33,129)
87,090	997,015	(448,850)	548,165
357,412	1,688,544	(4,492)	1,684,052
4,370	26,186	(807)	25,379
90,171	924,315	(55,237)	869,079
31,304	100,066	(97,710)	2,356
219,165	2,015,943	(191,092)	1,824,851
514,450	8,232,784	1,583,705	9,816,488
23,659	501,947	81,667	583,614
12,753	(12,942)	(112,591)	(125,533)
1,520,972	33,690,026	6,165,823	39,855,849
8,681	107,626	(55,114)	52,511
75	1,502	1	1,502
8,824	134,414	5,446	139,860
13,896	961,448	285,599	1,247,047
22,499	111,458	(7,499)	103,959
68,546	463,383	256,366	719,749
288,553	5,212,563	922,809	6,135,372
(91,320)	567,527	183,133	750,660
7,495	46,224	5,980	52,204
5,813	29,847	(17,776)	12,071
356,419	2,699,726	(49,835)	2,649,891
81,136	2,823,310	(321,858)	2,501,451
22,440	227,308	(51,282)	176,025

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

COSTS ALLOCATED TO ...			COSTS ALLOCATED FROM ...				
Fund	Dept		Building Depre	Computer Software + Equipment Depre	Utilities	Rent	Real Est - Project Mgmt Div. AAA-ANE
SAP	CLB	County Library (all funds)	523,836	76,494	33,525	0	0
SCJ	CAO	Courthouse Temp Construction	0	0	0	0	0
SCM	CAO	Criminal Justice Temp Const	0	0	0	0	0
SFH	CAO	Disaster Recovery Fund	0	0	0	0	0
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA) (all funds)	0	220,237	0	0	0
Operating Units							
All Other							
(various)	(various)	All Other	3,272,989	87,247	736,081	0	0
(various)	(various)	Self-Gov'd Special Districts (summary)	0	0	0	0	0
MPA	500	Mojave Desert AQMD (all funds)	0	0	0	0	0
NFY	870	S A N B A G (all funds)	0	0	0	0	0
NGJ	875	Inland Library System (all funds)	0	0	0	0	0
NHY	890	L A F C O	0	0	0	0	0
NIA	900	County Law Library (all funds) (all funds)	0	0	0	0	0
PAB	RET	Board of Retirement - Admin (all funds)	0	0	0	0	0
SQE	SSV	SA San Sevaine/Cedar Glen RDA (all funds)	0	0	0	0	0
Totals			24,170,306	16,723,513	17,118,546	140,236	51,692

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

COSTS ALLOCATED FROM ...

Auditor- Controller AAA-ATX	County Admin. Office AAA- CAO/FAB	County Counsel AAA-CCL	Fac. Mgmt Custodial AAA-FMC	Fac. Mgmt Grounds AAA-FMG	Fac. Mgmt Maint. AAA-FMM	Human Resources AAA- HRD/UNI	IS - Geographical Info System AAA-ISD
111,337	67,264	980	2,929	(377)	(10,665)	139,790	11,081
509	0	0	0	0	0	0	0
510	0	0	0	0	0	0	0
110	0	0	0	0	0	0	0
16,494	5,224	632	0	0	0	9,467	877
237,883	621	(9,642)	(171,882)	32,199	4,813	38,780	(7,181)
(3,300)	0	(1,365)	0	0	0	19,702	0
(175)	0	0	0	0	0	0	0
(13,621)	0	0	0	0	0	30,474	21,899
598	0	0	0	0	0	555	52
2,441	1,756	0	0	0	0	3,193	1,068
68	0	0	0	0	0	0	0
18,504	0	0	0	0	0	37,960	2,754
511	0	(7,998)	0	0	0	0	(288)
7,741,654	5,983,738	1,050,820	58,062	(237,613)	(142,049)	8,886,970	1,099,021

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

COSTS ALLOCATED FROM ...

Fund/Dept	Purchasing AAA-PUR	Real Est Services AAA- RPR/RNT	Total Actual
SAP CLB	39,402	9,706	1,005,302
SCJ CAO	0	0	509
SCM CAO	0	0	510
SFH CAO	0	0	110
SMI ICM	17,930	2,031	272,893
Operating Units			
All Other			
(various) (various)	1,992	57,872	4,281,771
(various) (various)	7,305	6,811	29,153
MPA 500	0	0	(175)
NFY 870	0	(638)	38,114
NGJ 875	0	0	1,205
NHY 890	0	0	8,458
NIA 900	0	0	68
PAB RET	0	0	59,218
SQE SSV	0	1,489	(6,286)
	1,833,322	1,142,489	85,620,707

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

COSTS ALLOCATED FROM ...

Cost Estimation	Total Estimated	Roll Forward	Total Claimable
92,359	1,097,661	147,214	1,244,875
27	535	25	560
27	536	15	551
6	116	(14)	102
10,788	283,681	(32,406)	251,274
24,694	4,306,465	367,741	4,674,206
3,098	32,251	(17,250)	15,001
41	(134)	5,630	5,496
10,716	48,829	25,133	73,962
206	1,411	(75)	1,336
2,352	10,810	12,398	23,207
240	308	(858)	(550)
11,445	70,663	4,635	75,298
(774)	(7,060)	(7,450)	(14,510)
8,069,416	93,690,123	7,600,939	101,291,063



SUMMARY OF COSTS ALLOCATED TO SERVICE UNITS

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

COSTS ALLOCATED FROM ...			COSTS ALLOCATED TO ...				
Fund	Dept		Real Est Proj. Mgmt Div AAA-ANE	Auditor - Controller AAA-ATX	County Admin. Office AAA- CAO/FAB	County Counsel AAA-CCL	Fac. Mgmt Custodial AAA-FMC
Central Support Service Units							
AAA	ANE	Real Estate - Project Mgmt Division	0	0	0	0	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	16,100	1,767,108	54,092	31,202	26,763
AAA	CAO/FAB	County Administrative Office	5,754	77,466	10,881	24,139	10,002
AAA	CCL	County Counsel	0	149,910	342,583	1,547,893	5,082
AAA	FMC	Facilities Management - Custodial	415	2,152	1,560	723	24,523
AAA	FMG	Facilities Management - Grounds	(450)	(7,398)	(2,790)	(2,975)	5,323
AAA	FMM	Facilities Management - Maintenance	(1,379)	(17,704)	(2,031)	(5,124)	37,220
AAA	HRD/UNI	Human Resources	10,452	65,243	21,440	43,850	18,116
AAA	ISD	IS - Geographical Information System	1,198	12,502	7,467	3,896	1,614
AAA	PUR	Purchasing	1,555	30,716	3,694	10,887	1,489
AAA	RPR/RNT	Real Estate Services/Rent	0	0	57,773	47	0
Totals			33,646	2,079,995	494,669	1,654,538	130,132

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

COSTS ALLOCATED TO ...

Fac. Mgmt Grounds AAA-FMG	Fac. Mgmt Maint. AAA-FMM	Human Resources AAA- HRD/UNI	IS - Geographical Info System AAA-ISD	Purchasing AAA-PUR	Real Est Services AAA- RPR/RNT	Total
0	0	0	0	0	0	0
5,434	48,323	78,824	10,836	111,267	187,203	2,337,151
1,259	18,432	34,443	3,791	6,337	6,349	198,854
616	9,703	622,675	103,696	75,447	138,206	2,995,812
2,972	46,816	771	(181)	76	377	80,204
645	10,161	(3,332)	(43)	(587)	(27,844)	(29,289)
4,512	71,057	(2,353)	(107)	5,900	(49,497)	40,494
4,415	40,597	63,568	(1,066)	11,531	11,526	289,671
203	2,975	15,096	612	1,023	1,168	47,753
5,848	19,297	12,053	1,361	12,248	583	99,731
0	0	0	0	0	102,929	160,748
25,903	267,360	821,745	118,899	223,242	370,999	6,221,129



SERVICE UNITS EXPENDITURE DETAIL

Fund	Dept		Salaries and Employee Benefits	Services and Supplies	Prior Year	Total Current Expenditures
Central Support Service Units						
AAA	ANE	Real Estate - Project Mgmt Division	2,261,015	445,162	0	2,706,177
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	22,800,925	12,468,410	136,431	35,405,767
AAA	CAO/FAB	County Administrative Office	6,329,747	2,508,792	131,285	8,969,824
AAA	CCL	County Counsel	13,946,606	1,789,462	189,537	15,925,605
AAA	FMC	Facilities Management - Custodial	1,891,353	2,790,360	250,769	4,932,482
AAA	FMG	Facilities Management - Grounds	341,281	884,459	37,788	1,263,529
AAA	FMM	Facilities Management - Maintenance	5,177,141	5,701,636	84,437	10,963,214
AAA	HRD/UNI	Human Resources	14,704,464	3,506,823	29,792	18,241,078
AAA	ISD	IS - Geographical Information System	1,548,405	402,742	47,524	1,998,671
AAA	PUR	Purchasing	1,986,789	750,867	84,073	2,821,729
AAA	RPR/RNT	Real Estate Services/Rent	2,077,469	1,346,253	161,035	3,584,757
TOTALS			73,065,196	32,594,965	1,152,671	106,812,832



BUILDING DEPRECIATION – ALLOWED COSTS

In compliance with OMB Uniform Guidance, as of Plan Year 2017-2018, the Countywide Cost Allocation Plan depreciates building/building improvement costs using Straight Line (S/L) depreciation method. The two percent (2%) use allowance of total capitalized building cost is no longer used.

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

BUILDING DEPRECIATION

Fund	Dept		County-Owned Buildings Depreciation Expense
Central Support Service Units			
AAA	ANE	Real Estate - Project Mgmt Division	29,834
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	294,889
AAA	CAO/FAB	County Administrative Office	143,548
AAA	CCL	County Counsel	190,251
AAA	FMC	Facilities Management - Custodial	17,327
AAA	FMG	Facilities Management - Grounds	2,100
AAA	FMM	Facilities Management - Maintenance	33,078
AAA	HRD/UNI	Human Resources	77,473
AAA	ISD	IS - Geographical Information System	0
AAA	PUR	Purchasing	26,105
AAA	RPR/RNT	Real Estate Services/Rent	42,715
SUBTOTALS			857,319
Internal Service Funds			
IAG	PUR	Printing Services	36,137
IAJ	ISD	IS - Computer Operations (all funds)	320,897
IAM	ISD	IS - Telecommunication Services (all funds)	135,484
IAV	PUR	Surplus Property & Storage Operations	103,583
IAY	PUR	Mail/Courier Services	22,189
IBP	RMG	Risk Management (all funds)	79,193
IFM	FLT	Fleet Management (all funds)	0
IPD	ISD	IS - Application Development	0
SUBTOTALS			697,483
Enterprise Funds			
EAA	SWM	PW - Solid Waste Management (all funds)	0

BUILDING DEPRECIATION

Fund	Dept		County-Owned Buildings Depreciation Expense
EAD	MCR	Arrowhead Regional Medical Center (all funds)	0
SUBTOTALS			0
General Fund Operating Units			
AAA	APT	Airports (all funds)	60,792
AAA	ASR	Assessor/Recorder/County Clerk (all funds)	492,908
AAA	AWM	Agriculture/Weights & Measures (all funds)	56,059
AAA	BDF	Board of Supervisors (all funds)	128,756
AAA	CBD	Clerk of the Board (all funds)	37,529
AAA	CCM	County Museum (all funds)	491,620
AAA	CCP	Regional Parks (all funds)	694,476
AAA	CCS	PH - California Children's Services	0
AAA	CTN	CTC - Court Judicial Benefits	0
AAA	DAT	District Attorney (all funds)	1,265,193
AAA	DCS	Child Support Services (all funds)	0
AAA	DPA	Human Services Admin Claim (all funds)	81,655
AAA	EDF	Economic Development Agency (all funds)	74,491
AAA	EMC	PH - Indigent Ambulance	0
AAA	FLP	CTC - Drug Court Programs	0
AAA	GJY	CTC - Grand Jury	10,377
AAA	HCC	Health Administration (all funds)	0
AAA	IDC	CTC - Indigent Defense (all funds)	0
AAA	JPL	Capital Facilities Leases	0
AAA	LIT	Litigation	0
AAA	LNJ	Law and Justice Group (all funds)	0
AAA	LUS	Land Use Services Department (all funds)	274,352
AAA	MLH	Behavioral Health (all funds)	0
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	0

BUILDING DEPRECIATION

Fund	Dept		County-Owned Buildings Depreciation Expense
AAA	PBD	Public Defender	249,491
AAA	PGD	Public Guardian - Conservator (all funds)	81,893
AAA	PHL	Public Health (all funds)	354,896
AAA	PRB	Probation - Admin, Corr & Det (all funds)	3,861,190
AAA	ROV	Registrar of Voters	158,234
AAA	SCL	County Schools	0
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	10,493,749
AAA	SVR	PW - Surveyor (all funds)	18,226
AAA	TRC	CTC - Trial Court Funding MOE	0
AAA	VAF	Veterans Affairs	53,336
SUBTOTALS			18,939,223
Other Operating Units			
(various)	(various)	Brd-Gov'd Special Districts (summary)	36,696
AAF	OOA	Aging and Adult Services	0
CJV	CIP	Capital Improvement Funds (all funds)	0
FPD	106	SBC Fire Protection District (all funds)	273,874
RFZ	097	Flood Control District (all zones)	60,834
RHH	498	IHSS Public Authority	0
RRC	903	Children & Families First Commission	0
RSC	HPS	Preschool Services	200,648
SAA	TRA	PW - Transportation (all funds)	164,724
SAC	JOB	Workforce Development (all funds)	0
SAP	CLB	County Library (all funds)	523,836
SCJ	CAO	Courthouse Temp Construction	0
SCM	CAO	Criminal Justice Temp Const	0
SFH	CAO	Disaster Recovery Fund	0
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA) (all funds)	0

BUILDING DEPRECIATION

Fund	Dept	County-Owned Buildings Depreciation Expense	
SUBTOTALS		1,260,611	
All Other			
(various)	(various)	All Other	3,272,989
(various)	(various)	Self-Gov'd Special Districts (summary)	0
MPA	500	Mojave Desert AQMD (all funds)	0
NFY	870	S A N B A G (all funds)	0
NGJ	875	Inland Library System (all funds)	0
NHY	890	L A F C O	0
NIA	900	County Law Library (all funds) (all funds)	0
PAB	RET	Board of Retirement - Admin (all funds)	0
SQE	SSV	SA San Sevaine/Cedar Glen RDA (all funds)	0
SUBTOTALS		3,272,989	
TOTALS		25,027,624	



COMPUTER SOFTWARE AND EQUIPMENT DEPRECIATION – ALLOWED COST

In compliance with OMB Uniform Guidance, as of Plan Year 2017-2018, the Countywide Cost Allocation Plan depreciates Computer Software and Equipment costs using Straight Line (S/L) depreciation method over its useful life. The six and two-thirds percent (6-2/3) percent use allowance of asset acquisition cost is no longer used.

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

**COMPUTER SOFTWARE AND EQUIPMENT
DEPRECIATION**

Fund	Dept		Computer Software Depreciation Expense	Equipment Depreciation Expense	Total
Central Support Service Units					
AAA	ANE	Real Estate - Project Mgmt Division	66,642	655	67,297
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	11,076	118,767	129,843
AAA	CAO/FAB	County Administrative Office	0	2,086	2,086
AAA	CCL	County Counsel	0	0	0
AAA	FMC	Facilities Management - Custodial	12,202	0	12,202
AAA	FMG	Facilities Management - Grounds	1,479	0	1,479
AAA	FMM	Facilities Management - Maintenance	23,294	1,704	24,998
AAA	HRD/UNI	Human Resources	0	2,224	2,224
AAA	ISD	IS - Geographical Information System	0	17,647	17,647
AAA	PUR	Purchasing	43,953	832	44,785
AAA	RPR/RNT	Real Estate Services/Rent	0	0	0
SUBTOTALS			158,646	143,914	302,560
Internal Service Funds					
IAG	PUR	Printing Services	0	0	0
IAJ	ISD	IS - Computer Operations (all funds)	0	0	0
IAM	ISD	IS - Telecommunication Services (all funds)	0	0	0
IAV	PUR	Surplus Property & Storage Operations	0	0	0
IAY	PUR	Mail/Courier Services	0	0	0
IBP	RMG	Risk Management (all funds)	0	0	0
IFM	FLT	Fleet Management (all funds)	0	0	0
IPD	ISD	IS - Application Development	0	0	0
SUBTOTALS			0	0	0
Enterprise Funds					
EAA	SWM	PW - Solid Waste Management (all funds)	0	0	0

**COMPUTER SOFTWARE AND EQUIPMENT
DEPRECIATION**

Fund	Dept		Computer Software Depreciation Expense	Equipment Depreciation Expense	Total
EAD	MCR	Arrowhead Regional Medical Center (all funds)	0	0	0
SUBTOTALS			0	0	0

General Fund Operating Units

AAA	APT	Airports (all funds)	0	15,051	15,051
AAA	ASR	Assessor/Recorder/County Clerk (all funds)	1,199	94,797	95,996
AAA	AWM	Agriculture/Weights & Measures (all funds)	0	7,488	7,488
AAA	BDF	Board of Supervisors (all funds)	0	1,572	1,572
AAA	CBD	Clerk of the Board (all funds)	0	6,057	6,057
AAA	CCM	County Museum (all funds)	0	2,481	2,481
AAA	CCP	Regional Parks (all funds)	0	45,808	45,808
AAA	CCS	PH - California Children's Services	29,895	3,784	33,679
AAA	CTN	CTC - Court Judicial Benefits	0	0	0
AAA	DAT	District Attorney (all funds)	0	28,263	28,263
AAA	DCS	Child Support Services (all funds)	0	0	0
AAA	DPA	Human Services Admin Claim (all funds)	0	0	0
AAA	EDF	Economic Development Agency (all funds)	0	322	322
AAA	EMC	PH - Indigent Ambulance	0	0	0
AAA	FLP	CTC - Drug Court Programs	0	0	0
AAA	GJY	CTC - Grand Jury	0	0	0
AAA	HCC	Health Administration (all funds)	0	0	0
AAA	IDC	CTC - Indigent Defense (all funds)	0	0	0
AAA	JPL	Capital Facilities Leases	0	0	0
AAA	LIT	Litigation	0	0	0
AAA	LNJ	Law and Justice Group (all funds)	0	0	0
AAA	LUS	Land Use Services Department (all funds)	243,978	14,768	258,746
AAA	MLH	Behavioral Health (all funds)	0	0	0
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	0	1,531	1,531

**COMPUTER SOFTWARE AND EQUIPMENT
DEPRECIATION**

Fund	Dept		Computer Software Depreciation Expense	Equipment Depreciation Expense	Total
AAA	PBD	Public Defender	0	45,066	45,066
AAA	PGD	Public Guardian - Conservator (all funds)	0	3,737	3,737
AAA	PHL	Public Health (all funds)	47,452	314,736	362,187
AAA	PRB	Probation - Admin, Corr & Det (all funds)	1,957	780,101	782,058
AAA	ROV	Registrar of Voters	0	107,297	107,297
AAA	SCL	County Schools	0	0	0
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	126,203	8,338,454	8,464,657
AAA	SVR	PW - Surveyor (all funds)	157	25,427	25,584
AAA	TRC	CTC - Trial Court Funding MOE	0	0	0
AAA	VAF	Veterans Affairs	0	0	0
SUBTOTALS			450,840	9,836,741	10,287,581

Other Operating Units

(various)	(various)	Brd-Gov'd Special Districts (summary)	10,375	408,523	418,898
AAF	OOA	Aging and Adult Services	0	3,905	3,905
CJV	CIP	Capital Improvement Funds (all funds)	0	0	0
FPD	106	SBC Fire Protection District (all funds)	0	3,575,249	3,575,249
RFZ	097	Flood Control District (all zones)	0	11,691	11,691
RHH	498	IHSS Public Authority	0	566	566
RRC	903	Children & Families First Commission	0	0	0
RSC	HPS	Preschool Services	0	182,503	182,503
SAA	TRA	PW - Transportation (all funds)	0	1,855,139	1,855,139
SAC	JOB	Workforce Development (all funds)	0	4,002	4,002
SAP	CLB	County Library (all funds)	0	76,494	76,494
SCJ	CAO	Courthouse Temp Construction	0	0	0
SCM	CAO	Criminal Justice Temp Const	0	0	0
SFH	CAO	Disaster Recovery Fund	0	0	0
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA) (all funds)	128,919	91,318	220,237

**COMPUTER SOFTWARE AND EQUIPMENT
DEPRECIATION**

Fund	Dept		Computer Software Depreciation Expense	Equipment Depreciation Expense	Total
SUBTOTALS			139,295	6,209,391	6,348,686
All Other					
(various)	(various)	All Other	33,227	54,020	87,247
(various)	(various)	Self-Gov'd Special Districts (summary)	0	0	0
MPA	500	Mojave Desert AQMD (all funds)	0	0	0
NFY	870	S A N B A G (all funds)	0	0	0
NGJ	875	Inland Library System (all funds)	0	0	0
NHY	890	L A F C O	0	0	0
NIA	900	County Law Library (all funds) (all funds)	0	0	0
PAB	RET	Board of Retirement - Admin (all funds)	0	0	0
SQE	SSV	SA San Sevaine/Cedar Glen RDA (all funds)	0	0	0
SUBTOTALS			33,227	54,020	87,247
TOTALS			782,007	16,244,066	17,026,073



RENT – ALLOWED COST

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

RENT - ALLOWED COSTS

Fund	Dept		Rent Paid by Real Estate Svcs For Others	Less Amount Transferred To User	Total Allowed Costs
Central Support Service Units					
AAA	ANE	Real Estate - Project Mgmt Division	0	0	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	0	0	0
AAA	CAO/FAB	County Administrative Office	0	0	0
AAA	CCL	County Counsel	3,486	3,486	0
AAA	FMC	Facilities Management - Custodial	0	0	0
AAA	FMG	Facilities Management - Grounds	0	0	0
AAA	FMM	Facilities Management - Maintenance	0	0	0
AAA	HRD/UNI	Human Resources	0	0	0
AAA	ISD	IS - Geographical Information System	0	0	0
AAA	PUR	Purchasing	0	0	0
AAA	RPR/RNT	Real Estate Services/Rent	0	0	0
SUBTOTALS			3,486	3,486	0
Internal Service Funds					
IAG	PUR	Printing Services	0	0	0
IAJ	ISD	IS - Computer Operations (all funds)	0	0	0
IAM	ISD	IS - Telecommunication Services (all funds)	0	0	0
IAV	PUR	Surplus Property & Storage Operations	0	0	0
IAY	PUR	Mail/Courier Services	0	0	0
IBP	RMG	Risk Management (all funds)	0	0	0
IFM	FLT	Fleet Management (all funds)	67,680	67,680	0
SUBTOTALS			67,680	67,680	0
Enterprise Funds					
EAA	SWM	PW - Solid Waste Management (all funds)	0	0	0
EAD	MCR	Arrowhead Regional Medical Center (all funds)	425,800	425,800	0

RENT - ALLOWED COSTS

Fund	Dept		Rent Paid by Real Estate Svcs For Others	Less Amount Transferred To User	Total Allowed Costs
SUBTOTALS			425,800	425,800	0
General Fund Operating Units					
AAA	APT	Airports (all funds)	0	0	0
AAA	ASR	Assessor/Recorder/County Clerk (all funds)	96,025	96,025	0
AAA	AWM	Agriculture/Weights & Measures (all funds)	74,865	74,865	0
AAA	BDF	Board of Supervisors (all funds)	55,392	55,392	0
AAA	CBD	Clerk of the Board (all funds)	0	0	0
AAA	CCM	County Museum (all funds)	109,120	109,120	0
AAA	CCP	Regional Parks (all funds)	0	0	0
AAA	CCS	PH - California Children's Services	398,556	398,556	0
AAA	CTN	CTC - Court Judicial Benefits	0	0	0
AAA	DAT	District Attorney (all funds)	466,468	466,468	0
AAA	DCS	Child Support Services (all funds)	3,045,698	3,045,698	0
AAA	DPA	Human Services Admin Claim (all funds)	25,456,778	25,437,527	19,251
AAA	EDF	Economic Development Agency (all funds)	0	0	0
AAA	EMC	PH - Indigent Ambulance	0	0	0
AAA	FLP	CTC - Drug Court Programs	0	0	0
AAA	GJY	CTC - Grand Jury	0	0	0
AAA	HCC	Health Administration (all funds)	0	0	0
AAA	IDC	CTC - Indigent Defense (all funds)	0	0	0
AAA	JPL	Capital Facilities Leases	0	0	0
AAA	LIT	Litigation	0	0	0
AAA	LNJ	Law and Justice Group (all funds)	0	0	0
AAA	LUS	Land Use Services Department (all funds)	0	0	0
AAA	MLH	Behavioral Health (all funds)	6,396,583	6,275,598	120,985
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	0	0	0
AAA	PBD	Public Defender	697,265	697,265	0

RENT - ALLOWED COSTS

Fund	Dept		Rent Paid by Real Estate Svcs For Others	Less Amount Transferred To User	Total Allowed Costs
AAA	PGD	Public Guardian - Conservator (all funds)	0	0	0
AAA	PHL	Public Health (all funds)	3,383,197	3,383,197	0
AAA	PRB	Probation - Admin, Corr & Det (all funds)	1,346,568	1,346,568	0
AAA	ROV	Registrar of Voters	0	0	0
AAA	SCL	County Schools	0	0	0
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	750,821	750,821	0
AAA	SVR	PW - Surveyor (all funds)	0	0	0
AAA	TRC	CTC - Trial Court Funding MOE	0	0	0
AAA	VAF	Veterans Affairs	0	0	0
SUBTOTALS			42,277,336	42,137,100	140,236

Other Operating Units

(various)	(various)	Brd-Gov'd Special Districts (summary)	72,576	72,576	0
AAF	OOA	Aging and Adult Services	0	0	0
CJV	CIP	Capital Improvement Funds (all funds)	0	0	0
FPD	106	SBC Fire Protection District (all funds)	19,184	19,184	0
RFZ	097	Flood Control District (all zones)	0	0	0
RHH	498	IHSS Public Authority	0	0	0
RRC	903	Children & Families First Commission	0	0	0
RSC	HPS	Preschool Services	2,435,762	2,435,762	0
SAA	TRA	PW - Transportation (all funds)	0	0	0
SAC	JOB	Workforce Development (all funds)	1,276,729	1,276,729	0
SAP	CLB	County Library (all funds)	485,318	485,318	0
SCJ	CAO	Courthouse Temp Construction	0	0	0
SCM	CAO	Criminal Justice Temp Const	0	0	0
SFH	CAO	Disaster Recovery Fund	0	0	0
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA) (all funds)	397,169	397,169	0

RENT - ALLOWED COSTS

Fund	Dept		Rent Paid by Real Estate Svcs For Others	Less Amount Transferred To User	Total Allowed Costs
SUBTOTALS			4,686,738	4,686,738	0
All Other					
(various)	(various)	All Other	0	0	0
(various)	(various)	Self-Gov'd Special Districts (summary)	0	0	0
MPA	500	Mojave Desert AQMD (all funds)	0	0	0
NFY	870	S A N B A G (all funds)	0	0	0
NGJ	875	Inland Library System (all funds)	0	0	0
NHY	890	L A F C O	0	0	0
NIA	900	County Law Library (all funds) (all funds)	0	0	0
PAB	RET	Board of Retirement - Admin (all funds)	0	0	0
SQE	SSV	SA San Sevaine/Cedar Glen RDA (all funds)	0	0	0
SUBTOTALS			0	0	0
TOTALS			47,461,040	47,320,804	140,236



UTILITIES – ALLOWED COST

In compliance with OMB Uniform Guidance, the Countywide Cost Allocation Plan allocates Utilities allowed costs. The following “Utilities – Allowed Cost” section allocates total actual utility costs paid by Facilities Management–Utilities, AAA-UJL, to user departments based on building occupied square footage. The “Total Allowed Costs” are the utility paid, less any refunds or amounts transferred to user departments.

UTILITIES - ALLOWED COSTS

Fund	Dept		Utilities Paid by Facilities Management For Other	Less Refunds/Amount Transferred To User	Total Allowed Costs
Central Support Service Units					
AAA	ANE	Real Estate - Project Mgmt Division	13,919	0	13,919
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	313,273	0	313,273
AAA	CAO/FAB	County Administrative Office	66,972	0	66,972
AAA	CCL	County Counsel	88,761	0	88,761
AAA	FMC	Facilities Management - Custodial	41,723	0	41,723
AAA	FMG	Facilities Management - Grounds	5,057	0	5,057
AAA	FMM	Facilities Management - Maintenance	79,653	0	79,653
AAA	HRD/UNI	Human Resources	95,818	0	95,818
AAA	ISD	IS - Geographical Information System	0	0	0
AAA	PUR	Purchasing	14,905	0	14,905
AAA	RPR/RNT	Real Estate Services/Rent	19,929	0	19,929
SUBTOTALS			740,011	0	740,011
Internal Service Funds					
IAG	PUR	Printing Services	20,316	0	20,316
IAJ	ISD	IS - Computer Operations (all funds)	557,636	0	557,636
IAM	ISD	IS - Telecommunication Services (all funds)	187,294	0	187,294
IAV	PUR	Surplus Property & Storage Operations	59,145	0	59,145
IAY	PUR	Mail/Courier Services	12,670	0	12,670
IBP	RMG	Risk Management (all funds)	75,777	0	75,777
IFM	FLT	Fleet Management (all funds)	148,973	0	148,973
IPD	ISD	IS - Application Development	0	0	0
SUBTOTALS			1,061,810	0	1,061,810
Enterprise Funds					
EAA	SWM	PW - Solid Waste Management (all funds)	111,603	0	111,603
EAD	MCR	Arrowhead Regional Medical Center (all funds)	18,378	0	18,378
SUBTOTALS			129,981	0	129,981

UTILITIES - ALLOWED COSTS

Fund	Dept		Utilities Paid by Facilities Management For Other	Less Refunds/Amount Transferred To User	Total Allowed Costs
General Fund Operating Units					
AAA	APT	Airports (all funds)	275,198	0	275,198
AAA	ASR	Assessor/Recorder/County Clerk (all funds)	381,241	0	381,241
AAA	AWM	Agriculture/Weights & Measures (all funds)	33,237	0	33,237
AAA	BDF	Board of Supervisors (all funds)	61,156	0	61,156
AAA	CBD	Clerk of the Board (all funds)	17,509	0	17,509
AAA	CCM	County Museum (all funds)	424,378	0	424,378
AAA	CCP	Regional Parks (all funds)	1,790,450	0	1,790,450
AAA	CCS	PH - California Children's Services	0	0	0
AAA	CTN	CTC - Court Judicial Benefits	0	0	0
AAA	DAT	District Attorney (all funds)	598,100	0	598,100
AAA	DCS	Child Support Services (all funds)	0	0	0
AAA	DPA	Human Services Admin Claim (all funds)	54,863	0	54,863
AAA	EDF	Economic Development Agency (all funds)	27,713	0	27,713
AAA	EMC	PH - Indigent Ambulance	0	0	0
AAA	FLP	CTC - Drug Court Programs	0	0	0
AAA	GJY	CTC - Grand Jury	16,032	0	16,032
AAA	HCC	Health Administration (all funds)	0	0	0
AAA	IDC	CTC - Indigent Defense (all funds)	0	0	0
AAA	JPL	Capital Facilities Leases	0	0	0
AAA	LIT	Litigation	0	0	0
AAA	LNJ	Law and Justice Group (all funds)	0	0	0
AAA	LUS	Land Use Services Department (all funds)	141,096	0	141,096
AAA	MLH	Behavioral Health (all funds)	192,051	0	192,051
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	0	0	0
AAA	PBD	Public Defender	166,884	0	166,884
AAA	PGD	Public Guardian - Conservator (all funds)	51,458	0	51,458
AAA	PHL	Public Health (all funds)	328,052	0	328,052
AAA	PRB	Probation - Admin, Corr & Det (all funds)	1,740,769	0	1,740,769
AAA	ROV	Registrar of Voters	90,350	0	90,350
AAA	SCL	County Schools	(160,800)	0	(160,800)
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	8,291,272	0	8,291,272
AAA	SVR	PW - Surveyor (all funds)	22,585	0	22,585
AAA	TRC	CTC - Trial Court Funding MOE	0	0	0

UTILITIES - ALLOWED COSTS

Fund	Dept		Utilities Paid by Facilities Management For Other	Less Refunds/Amount Transferred To User	Total Allowed Costs
AAA	VAF	Veterans Affairs	30,734	0	30,734
SUBTOTALS			14,574,330	0	14,574,330

Other Operating Units

(various)	(various)	Brd-Gov'd Special Districts (summary)	49,066	0	49,066
AAF	OOA	Aging and Adult Services	0	0	0
CJV	CIP	Capital Improvement Funds (all funds)	0	0	0
FPD	106	SBC Fire Protection District (all funds)	127,583	0	127,583
RFZ	097	Flood Control District (all zones)	69,309	0	69,309
RHH	498	IHSS Public Authority	0	0	0
RRC	903	Children & Families First Commission	0	0	0
RSC	HPS	Preschool Services	179,237	0	179,237
SAA	TRA	PW - Transportation (all funds)	157,626	0	157,626
SAC	JOB	Workforce Development (all funds)	0	0	0
SAP	CLB	County Library (all funds)	33,525	0	33,525
SCJ	CAO	Courthouse Temp Construction	0	0	0
SCM	CAO	Criminal Justice Temp Const	0	0	0
SFH	CAO	Disaster Recovery Fund	0	0	0
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA) (all funds)	0	0	0
SUBTOTALS			616,345	0	616,345

All Other

(various)	(various)	All Other	736,081	0	736,081
(various)	(various)	Self-Gov'd Special Districts (summary)	0	0	0
MPA	500	Mojave Desert AQMD (all funds)	0	0	0
NFY	870	S A N B A G (all funds)	0	0	0
NGJ	875	Inland Library System (all funds)	0	0	0
NHY	890	L A F C O	0	0	0
NIA	900	County Law Library (all funds) (all funds)	0	0	0
PAB	RET	Board of Retirement - Admin (all funds)	0	0	0
SQE	SSV	SA San Sevaine/Cedar Glen RDA (all funds)	0	0	0

UTILITIES - ALLOWED COSTS

Fund	Dept	Utilities Paid by Facilities Management For Other	Less Refunds/Amount Transferred To User	Total Allowed Costs
SUBTOTALS		736,081	0	736,081
TOTALS		17,858,557	0	17,858,557



PROJECT MANAGEMENT DIVISION

AAA ANE

STATEMENT OF FUNCTION

The Project Management Division is responsible for the planning, design, and administration of the County's capital improvement projects.

As of July 1, 2016, Project Management is a new division with the Real Estate Services Department. The Project Management Division was previously referred to as Architecture and Engineering Department.

DESCRIPTION OF COSTS

The costs allocated include:

- (1) Current Expenditures:
Salaries and employee benefits, services and supplies (net of abatements and encumbered amounts), interest on leased/purchased equipment, interfund charges, and payments on prior-year encumbrances;
- (2) Building Depreciation Expense:
Straight Line (S/L) depreciation of acquisition cost over the asset life;
- (3) Computer Software and Equipment Depreciation Expense:
Straight Line (S/L) depreciation of acquisition cost over the asset life;
- (4) Unbilled Utilities Costs.

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

The allowable costs are allocated to all benefiting entities based on actual hours recorded.

Revenues and program reimbursements for services provided by the Project Management division are credited against the applicable entity's share of allowable costs.

Real Estate - Project Mgmt Division

1st Allocation

Details	Source Section	Amount
COSTS		
Current Expenditures	4	2,706,177
Building Depreciation	5	29,834
Computer Software & Equipment Depreciation	6	67,297
Utilities	8	13,919
TOTAL ALLOCABLE		2,817,226
NET ALLOCABLE		2,817,226

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0410	Less: Unallocated Costs	Less: Program Reimbursement
Project Mgmt Svcs - Actual Hours	2,706,177	2,817,226	0	0
TOTALS	2,706,177	2,817,226	0	0

Real Estate - Project Mgmt Division

2nd Allocation

Fund	Dept	Description	Amount
AAA	ANE	Real Estate - Project Mgmt Division	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	16,100
AAA	CAO/FAB	County Administrative Office	5,754
AAA	CCL	County Counsel	0
AAA	FMC	Facilities Management - Custodial	415
AAA	FMG	Facilities Management - Grounds	(450)
AAA	FMM	Facilities Management - Maintenance	(1,379)
AAA	HRD/UNI	Human Resources	10,452
AAA	ISD	IS - Geographical Information System	1,198
AAA	PUR	Purchasing	1,555
AAA	RPR/RNT	Real Estate Services/Rent	0
TOTAL ALLOCABLE			33,646

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.0124	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
2,817,226	33,646	33,646	Actual Hours
2,817,226	33,646	33,646	

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

Fund	Dept		Actual Hours		Credits	Total
			Base: Actual Hours	Allocation: Base x 130.7783		
Central Support Service Units						
AAA	ANE	Real Estate - Project Mgmt Division				0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector				0
AAA	CAO/FAB	County Administrative Office				0
AAA	CCL	County Counsel				0
AAA	FMC	Facilities Management - Custodial				0
AAA	FMG	Facilities Management - Grounds				0
AAA	FMM	Facilities Management - Maintenance				0
AAA	HRD/UNI	Human Resources				0
AAA	ISD	IS - Geographical Information System				0
AAA	PUR	Purchasing				0
AAA	RPR/RNT	Real Estate Services/Rent				0
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services				0
IAJ	ISD	IS - Computer Operations (all funds)				0
IAM	ISD	IS - Telecommunication Services (all funds)				0
IAV	PUR	Surplus Property & Storage Operations				0
IAY	PUR	Mail/Courier Services				0
IBP	RMG	Risk Management (all funds)				0
IFM	FLT	Fleet Management (all funds)				0
IPD	ISD	IS - Application Development				0
Enterprise Funds						
EAA	SWM	PW - Solid Waste Management (all funds)				0
EAD	MCR	Arrowhead Regional Medical Center (all funds)	1,358	177,662	175,078	2,584
General Fund Operating Units						
AAA	APT	Airports (all funds)				0
AAA	ASR	Assessor/Recorder/County Clerk (all funds)				0
AAA	AWM	Agriculture/Weights & Measures (all funds)				0
AAA	BDF	Board of Supervisors (all funds)				0
AAA	CBD	Clerk of the Board (all funds)				0

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

Fund	Dept		Actual Hours		Credits	Total
			Base: Actual Hours	Allocation: Base x 130.7783		
AAA	CCM	County Museum (all funds)				0
AAA	CCP	Regional Parks (all funds)				0
AAA	CCS	PH - California Children's Services				0
AAA	CTN	CTC - Court Judicial Benefits				0
AAA	DAT	District Attorney (all funds)				0
AAA	DCS	Child Support Services (all funds)				0
AAA	DPA	Human Services Admin Claim (all funds)				0
AAA	EDF	Economic Development Agency (all funds)				0
AAA	EMC	PH - Indigent Ambulance				0
AAA	FLP	CTC - Drug Court Programs				0
AAA	GJY	CTC - Grand Jury				0
AAA	HCC	Health Administration (all funds)				0
AAA	IDC	CTC - Indigent Defense (all funds)				0
AAA	JPL	Capital Facilities Leases				0
AAA	LIT	Litigation				0
AAA	LNJ	Law and Justice Group (all funds)				0
AAA	LUS	Land Use Services Department (all funds)				0
AAA	MLH	Behavioral Health (all funds)				0
AAA	OCH	HR - Ctr for Emp Hlth & Wellness				0
AAA	PBD	Public Defender				0
AAA	PGD	Public Guardian - Conservator (all funds)				0
AAA	PHL	Public Health (all funds)				0
AAA	PRB	Probation - Admin, Corr & Det (all funds)				0
AAA	ROV	Registrar of Voters				0
AAA	SCL	County Schools				0
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)				0
AAA	SVR	PW - Surveyor (all funds)				0
AAA	TRC	CTC - Trial Court Funding MOE				0
AAA	VAF	Veterans Affairs				0
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)				0
AAF	OOA	Aging and Adult Services				0
CJV	CIP	Capital Improvement Funds (all funds)	20,184	2,639,564	2,624,103	15,461
FPD	106	SBC Fire Protection District (all funds)				0
RFZ	097	Flood Control District (all zones)				0

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

Fund	Dept		Actual Hours		Credits	Total
			Actual Hours	Base x 130.7783		
RHH	498	IHSS Public Authority				0
RRC	903	Children & Families First Commission				0
RSC	HPS	Preschool Services				0
SAA	TRA	PW - Transportation (all funds)				0
SAC	JOB	Workforce Development (all funds)				0
SAP	CLB	County Library (all funds)				0
SCJ	CAO	Courthouse Temp Construction				0
SCM	CAO	Criminal Justice Temp Const				0
SFH	CAO	Disaster Recovery Fund				0
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA) (all funds)				0
All Other						
(various)	(various)	All Other				0
(various)	(various)	Self-Gov'd Special Districts (summary)				0
MPA	500	Mojave Desert AQMD (all funds)				0
NFY	870	S A N B A G (all funds)				0
NGJ	875	Inland Library System (all funds)				0
NHY	890	L A F C O				0
NIA	900	County Law Library (all funds) (all funds)				0
PAB	RET	Board of Retirement - Admin (all funds)				0
SQE	SSV	SA San Sevaine/Cedar Glen RDA (all funds)				0
Totals			21,542	2,817,226	2,799,181	18,045

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

Fund	Dept		Actual Hours		Total	Total Allocation
			Base: Actual Hours	Allocation: Base x 1.5619		
Central Support Service Units						
AAA	ANE	Real Estate - Project Mgmt Division			0	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector			0	0
AAA	CAO/FAB	County Administrative Office			0	0
AAA	CCL	County Counsel			0	0
AAA	FMC	Facilities Management - Custodial			0	0
AAA	FMG	Facilities Management - Grounds			0	0
AAA	FMM	Facilities Management - Maintenance			0	0
AAA	HRD/UNI	Human Resources			0	0
AAA	ISD	IS - Geographical Information System			0	0
AAA	PUR	Purchasing			0	0
AAA	RPR/RNT	Real Estate Services/Rent			0	0
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services			0	0
IAJ	ISD	IS - Computer Operations (all funds)			0	0
IAM	ISD	IS - Telecommunication Services (all funds)			0	0
IAV	PUR	Surplus Property & Storage Operations			0	0
IAY	PUR	Mail/Courier Services			0	0
IBP	RMG	Risk Management (all funds)			0	0
IFM	FLT	Fleet Management (all funds)			0	0
IPD	ISD	IS - Application Development			0	0
Enterprise Funds						
EAA	SWM	PW - Solid Waste Management (all funds)			0	0
EAD	MCR	Arrowhead Regional Medical Center (all funds)	1,358	2,122	2,122	4,706
General Fund Operating Units						
AAA	APT	Airports (all funds)			0	0
AAA	ASR	Assessor/Recorder/County Clerk (all funds)			0	0
AAA	AWM	Agriculture/Weights & Measures (all funds)			0	0
AAA	BDF	Board of Supervisors (all funds)			0	0
AAA	CBD	Clerk of the Board (all funds)			0	0

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

Fund	Dept		Actual Hours		Total	Total Allocation
			Base: Actual Hours	Allocation: Base x 1.5619		
AAA	CCM	County Museum (all funds)			0	0
AAA	CCP	Regional Parks (all funds)			0	0
AAA	CCS	PH - California Children's Services			0	0
AAA	CTN	CTC - Court Judicial Benefits			0	0
AAA	DAT	District Attorney (all funds)			0	0
AAA	DCS	Child Support Services (all funds)			0	0
AAA	DPA	Human Services Admin Claim (all funds)			0	0
AAA	EDF	Economic Development Agency (all funds)			0	0
AAA	EMC	PH - Indigent Ambulance			0	0
AAA	FLP	CTC - Drug Court Programs			0	0
AAA	GJY	CTC - Grand Jury			0	0
AAA	HCC	Health Administration (all funds)			0	0
AAA	IDC	CTC - Indigent Defense (all funds)			0	0
AAA	JPL	Capital Facilities Leases			0	0
AAA	LIT	Litigation			0	0
AAA	LNJ	Law and Justice Group (all funds)			0	0
AAA	LUS	Land Use Services Department (all funds)			0	0
AAA	MLH	Behavioral Health (all funds)			0	0
AAA	OCH	HR - Ctr for Emp Hlth & Wellness			0	0
AAA	PBD	Public Defender			0	0
AAA	PGD	Public Guardian - Conservator (all funds)			0	0
AAA	PHL	Public Health (all funds)			0	0
AAA	PRB	Probation - Admin, Corr & Det (all funds)			0	0
AAA	ROV	Registrar of Voters			0	0
AAA	SCL	County Schools			0	0
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)			0	0
AAA	SVR	PW - Surveyor (all funds)			0	0
AAA	TRC	CTC - Trial Court Funding MOE			0	0
AAA	VAF	Veterans Affairs			0	0
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)			0	0
AAF	OOA	Aging and Adult Services			0	0
CJV	CIP	Capital Improvement Funds (all funds)	20,184	31,524	31,524	46,986
FPD	106	SBC Fire Protection District (all funds)			0	0
RFZ	097	Flood Control District (all zones)			0	0

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

Fund	Dept		Actual Hours		Total	Total Allocation
			Base: Actual Hours	Allocation: Base x 1.5619		
RHH	498	IHSS Public Authority			0	0
RRC	903	Children & Families First Commission			0	0
RSC	HPS	Preschool Services			0	0
SAA	TRA	PW - Transportation (all funds)			0	0
SAC	JOB	Workforce Development (all funds)			0	0
SAP	CLB	County Library (all funds)			0	0
SCJ	CAO	Courthouse Temp Construction			0	0
SCM	CAO	Criminal Justice Temp Const			0	0
SFH	CAO	Disaster Recovery Fund			0	0
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA) (all funds)			0	0
All Other						
(various)	(various)	All Other			0	0
(various)	(various)	Self-Gov'd Special Districts (summary)			0	0
MPA	500	Mojave Desert AQMD (all funds)			0	0
NFY	870	S A N B A G (all funds)			0	0
NGJ	875	Inland Library System (all funds)			0	0
NHY	890	L A F C O			0	0
NIA	900	County Law Library (all funds) (all funds)			0	0
PAB	RET	Board of Retirement - Admin (all funds)			0	0
SQE	SSV	SA San Sevaine/Cedar Glen RDA (all funds)			0	0
Totals			21,542	33,646	33,646	51,692



AUDITOR-CONTROLLER

AAA ATX

STATEMENT OF FUNCTION

The Auditor-Controller is responsible for the accounting, disbursing, auditing, and appropriations control for all segments of County government and its political subdivisions.

DESCRIPTION OF COSTS

The costs allocated include:

- (1) Current Expenditures:
Salaries and employee benefits, services and supplies (net of abatements and encumbered amounts), interest on leased/purchased equipment, interfund charges, and payments on prior-year encumbrances;
- (2) Building Depreciation Expense:
Straight Line (S/L) depreciation of acquisition cost over the asset life;
- (3) Computer Software and Equipment Depreciation Expense:
Straight Line (S/L) depreciation of acquisition cost over the asset life;
- (4) Unbilled Utilities Costs.

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

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

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

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

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

Revenues and program reimbursements for services provided by the Auditor-Controller are credited against the applicable entity's share of allowable costs.

Auditor-Controller/Treasurer/Tax Collector

1st Allocation

Details	Source Section	Amount
COSTS		
Current Expenditures	4	35,405,767
Building Depreciation	5	294,889
Computer Software & Equipment Depreciation	6	129,843
Utilities	8	313,273
TOTAL ALLOCABLE		36,143,771
REVENUE		
Miscellaneous Revenue		36,394
		36,394
NET ALLOCABLE		36,107,377

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0198	Less: Unallocated Costs	Less: Program Reimbursement
Administration	16,940	17,275	17,275	0
Audit Division	2,099,523	2,141,128	0	349,261
HS Auditing	5,647	5,758	0	0
Payroll	1,915,115	1,953,066	0	37,796
Property Tax	2,725,765	2,779,779	2,779,779	0
Reporting	2,101,507	2,143,151	0	2,867
School Claims	5,647	5,758	0	0
Special Projects	1,236,072	1,260,567	0	86,470
Treasurer/Tax Collector/Central Collections	21,596,622	22,024,587	22,024,587	0
Warrant Processing	3,702,929	3,776,307	0	247,311
TOTALS	35,405,767	36,107,377	24,821,642	723,704

Auditor-Controller/Treasurer/Tax Collector

2nd Allocation

Fund	Dept	Description	Amount
AAA	ANE	Real Estate - Project Mgmt Division	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	1,767,108
AAA	CAO/FAB	County Administrative Office	77,466
AAA	CCL	County Counsel	149,910
AAA	FMC	Facilities Management - Custodial	2,152
AAA	FMG	Facilities Management - Grounds	(7,398)
AAA	FMM	Facilities Management - Maintenance	(17,704)
AAA	HRD/UNI	Human Resources	65,243
AAA	ISD	IS - Geographical Information System	12,502
AAA	PUR	Purchasing	30,716
AAA	RPR/RNT	Real Estate Services/Rent	0
TOTAL ALLOCABLE			2,079,995

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.0587	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
0	995	0	Not Allocated
1,791,867	123,341	123,341	Audit Division Actual Hours
5,758	332	332	Direct Charge
1,915,270	112,508	112,508	No. of Payroll Warrants
0	160,131	0	Not Allocated
2,140,285	123,458	123,458	No. of Employees
5,758	332	332	Direct Charge
1,174,097	72,616	72,616	Controller Division Actual Hours
0	1,268,745	0	Not Allocated
3,528,996	217,537	217,537	No. of Acctg. Transactions
10,562,032	2,079,995	650,124	

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

Fund	Dept		Warrant Processing		Reporting	
			Base:	Allocation:	Base:	Allocation:
			No. of Acctg. Transactions	Base x 0.8038	No. of Employees	Base x 106.2846
Central Support Service Units						
AAA	ANE	Real Estate - Project Mgmt Division	10,496	8,437	20	2,097
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	575,693	462,763	266	28,231
AAA	CAO/FAB	County Administrative Office	27,383	22,011	37	3,965
AAA	CCL	County Counsel	17,867	14,362	83	8,797
AAA	FMC	Facilities Management - Custodial	24,663	19,825	34	3,645
AAA	FMG	Facilities Management - Grounds	5,660	4,550	4	459
AAA	FMM	Facilities Management - Maintenance	44,173	35,508	63	6,717
AAA	HRD/UNI	Human Resources	35,541	28,569	118	12,552
AAA	ISD	IS - Geographical Information System	3,386	2,722	13	1,382
AAA	PUR	Purchasing	71,607	57,560	22	2,310
AAA	RPR/RNT	Real Estate Services/Rent	29,251	23,513	22	2,314
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	10,402	8,362	14	1,533
IAJ	ISD	IS - Computer Operations (all funds)	24,783	19,921	111	11,826
IAM	ISD	IS - Telecommunication Services (all funds)	33,134	26,634	88	9,393
IAV	PUR	Surplus Property & Storage Operations	1,840	1,479	4	392
IAY	PUR	Mail/Courier Services	5,430	4,365	21	2,212
IBP	RMG	Risk Management (all funds)	375,252	301,641	56	5,906
IFM	FLT	Fleet Management (all funds)	57,644	46,336	78	8,315
IPD	ISD	IS - Application Development	3,044	2,447	78	8,250
Enterprise Funds						
EAA	SWM	PW - Solid Waste Management (all funds)	31,594	25,396	80	8,543
EAD	MCR	Arrowhead Regional Medical Center (all funds)	227,512	182,882	3,221	342,326
General Fund Operating Units						
AAA	APT	Airports (all funds)	20,425	16,418	20	2,073
AAA	ASR	Assessor/Recorder/County Clerk (all funds)	55,561	44,662	211	22,423
AAA	AWM	Agriculture/Weights & Measures (all funds)	6,318	5,079	60	6,324
AAA	BDF	Board of Supervisors (all funds)	12,214	9,818	59	6,238
AAA	CBD	Clerk of the Board (all funds)	5,209	4,187	13	1,382

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

Special Projects		Audit Division		Payroll		Direct Charges	Credits	Total
Base:	Allocation:	Base:	Allocation:	Base:	Allocation:			
Controller Division Actual Hours	Base x 96.7826	Audit Division Actual Hours	Base x 144.4967	No. of Payroll Warrants	Base x 3.7339			
		25	3,643	515	1,923			16,100
3,482	337,016	6,321	913,404	6,881	25,693			1,767,108
272	26,299			981	3,663		1,847	54,092
				2,154	8,043			31,202
				882	3,293			26,763
				114	426			5,434
				1,633	6,097			48,323
110	10,694	101	14,616	3,319	12,393			78,824
57	5,492			332	1,240			10,836
11	1,038	334	48,228	571	2,132			111,267
		1,102	159,255	568	2,121			187,203
262	25,351			380	1,419		33,480	3,184
528	51,095	263	37,949	2,877	10,742		90,587	40,947
508	49,208			2,304	8,603		40,257	53,581
184	17,802			96	358		24,147	(4,115)
198	19,205			540	2,016		26,793	1,005
306	29,658			1,422	5,310		40,401	302,114
335	32,392	111	16,090	2,027	7,569		71,586	39,116
139	13,423			2,018	7,535		3,276	28,378
342	33,122	19	2,776	2,083	7,778		41,051	36,564
94	9,106	223	32,181	81,357	303,776		28,452	841,820
		2	217	514	1,919			20,627
7	676			5,485	20,480			88,241
9	871	36	5,161	1,549	5,784		92	23,126
				1,535	5,731			21,787
56	5,371			338	1,262			12,202

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

Fund	Dept		Warrant Processing		Reporting	
			Base:	Allocation:	Base:	Allocation:
			No. of Acctg. Transactions	Base x 0.8038	No. of Employees	Base x 106.2846
AAA	CCM	County Museum (all funds)	9,165	7,367	17	1,787
AAA	CCP	Regional Parks (all funds)	51,110	41,084	91	9,680
AAA	CCS	PH - California Children's Services	4,212	3,386	147	15,653
AAA	CTN	CTC - Court Judicial Benefits	62	50		
AAA	DAT	District Attorney (all funds)	67,741	54,453	477	50,686
AAA	DCS	Child Support Services (all funds)	77,528	62,320	398	42,354
AAA	DPA	Human Services Admin Claim (all funds)	294,486	236,718	4,918	522,728
AAA	EDF	Economic Development Agency (all funds)	19,109	15,361	29	3,102
AAA	EMC	PH - Indigent Ambulance	535	430		
AAA	FLP	CTC - Drug Court Programs	572	460		
AAA	GJY	CTC - Grand Jury	2,593	2,084		
AAA	HCC	Health Administration (all funds)	1,499	1,205	1	106
AAA	IDC	CTC - Indigent Defense (all funds)	3,086	2,481		
AAA	JPL	Capital Facilities Leases	113	91		
AAA	LIT	Litigation	400	322		
AAA	LNJ	Law and Justice Group (all funds)	911	732	1	98
AAA	LUS	Land Use Services Department (all funds)	44,883	36,079	118	12,436
AAA	MLH	Behavioral Health (all funds)	223,197	179,414	955	101,449
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	6,546	5,262	12	1,259
AAA	PBD	Public Defender	27,798	22,345	228	24,279
AAA	PGD	Public Guardian - Conservator (all funds)	24,265	19,505	19	1,982
AAA	PHL	Public Health (all funds)	86,263	69,341	605	64,322
AAA	PRB	Probation - Admin, Corr & Det (all funds)	150,885	121,287	1,116	118,531
AAA	ROV	Registrar of Voters	10,337	8,309	39	4,195
AAA	SCL	County Schools	329	264		
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	485,951	390,625	3,531	375,222
AAA	SVR	PW - Surveyor (all funds)	9,570	7,693	21	2,191
AAA	TRC	CTC - Trial Court Funding MOE	1,649	1,326		
AAA	VAF	Veterans Affairs	4,405	3,541	19	2,024
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	108,274	87,035	142	15,268
AAF	OOA	Aging and Adult Services	12,842	10,323	58	6,192
CJV	CIP	Capital Improvement Funds (all funds)	26,712	21,472		
FPD	106	SBC Fire Protection District (all funds)	181,949	146,257	811	86,218

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

Special Projects		Audit Division		Payroll		Direct Charges	Credits	Total
Base:	Allocation:	Base:	Allocation:	Base:	Allocation:			
Controller Division Actual Hours	Base x 96.7826	Audit Division Actual Hours	Base x 144.4967	No. of Payroll Warrants	Base x 3.7339			
7	676	226	32,614	444	1,658			44,102
5	506	165	23,810	2,433	9,085			84,165
		4	607	3,768	14,069		982	32,733
								50
183	17,731	161	23,333	12,345	46,095		176	192,121
		149	21,555	10,241	38,239		10,662	153,806
285	27,617	864	124,863	125,845	469,889	5,758	162,642	1,224,931
31	2,979	12	1,691	771	2,879		4,718	21,294
								430
								460
								2,084
				26	97			1,408
								2,481
144	13,985						(1,943)	16,019
								322
		13	1,908	26	97		19,387	(16,552)
205	19,795	64	9,194	2,983	11,138			88,642
109	10,569	155	22,379	24,855	92,805		8,301	398,314
6	581			287	1,072			8,174
209	20,247	76	10,973	5,892	22,000			99,843
				459	1,714			23,201
164	15,885	144	20,774	15,461	57,729		14,412	213,640
321	31,087	306	44,238	28,792	107,506		1,099	421,548
88	8,517			1,001	3,738			24,759
132	12,799	763	110,290			5,758	85,712	43,401
851	82,354	249	35,954	86,860	324,324		3,877	1,204,602
				541	2,020			11,903
								1,326
		88	12,751	503	1,878			20,194
249	24,121	166	24,027	3,516	13,128		31,500	132,079
		38	5,508	1,526	5,698		1,299	26,422
								21,472
47	4,591	27	3,817	18,137	67,721		1,784	306,820

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

Fund	Dept		Warrant Processing		Reporting	
			Base:	Allocation:	Base:	Allocation:
			No. of Acctg. Transactions	Base x 0.8038	No. of Employees	Base x 106.2846
RFZ	097	Flood Control District (all zones)	42,277	33,984	145	15,391
RHH	498	IHSS Public Authority	3,872	3,112	33	3,544
RRC	903	Children & Families First Commission	14,483	11,642	22	2,379
RSC	HPS	Preschool Services	117,576	94,512	591	62,778
SAA	TRA	PW - Transportation (all funds)	66,073	53,112	290	30,802
SAC	JOB	Workforce Development (all funds)	56,980	45,803	90	9,602
SAP	CLB	County Library (all funds)	68,824	55,323	216	23,006
SCJ	CAO	Courthouse Temp Construction	588	473		
SCM	CAO	Criminal Justice Temp Const	589	473		
SFH	CAO	Disaster Recovery Fund	127	102		
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA) (all funds)	7,033	5,653	17	1,787
All Other						
(various)	(various)	All Other	311,189	250,145	71	7,555
(various)	(various)	Self-Gov'd Special Districts (summary)	22,843	18,362		
MPA	500	Mojave Desert AQMD (all funds)	898	722		
NFY	870	S A N B A G (all funds)	2,824	2,270	54	5,760
NGJ	875	Inland Library System (all funds)	442	355	1	106
NHY	890	L A F C O	4,142	3,329	6	601
NIA	900	County Law Library (all funds) (all funds)	5,280	4,244		
PAB	RET	Board of Retirement - Admin (all funds)	8,254	6,635	53	5,609
SQE	SSV	SA San Sevaine/Cedar Glen RDA (all funds)	841	676		
Totals			4,390,194	3,528,996	20,138	2,140,285

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

Special Projects		Audit Division		Payroll		Direct Charges	Credits	Total
Base:	Allocation:	Base:	Allocation:	Base:	Allocation:			
Controller Division Actual Hours	Base x 96.7826	Audit Division Actual Hours	Base x 144.4967	No. of Payroll Warrants	Base x 3.7339			
				3,745	13,983			63,358
		6	867	873	3,260		1,177	9,606
1	73			588	2,196		14,412	1,877
		87	12,621	13,870	51,789		18,539	203,160
79	7,670	32	4,641	7,515	28,060		6,729	117,556
		31	4,467	2,315	8,644		6,781	61,734
47	4,571		43	5,647	21,085			104,029
								473
								473
								102
65	6,265	1	173	441	1,647		275	15,250
1,897	183,619	28	3,990	1,779	6,643		251,579	200,372
13	1,307	9	1,258	4,049	15,118		42,024	(5,979)
							952	(230)
60	5,807			1,392	5,198		34,020	(14,986)
				26	97			559
30	2,928			150	560		5,569	1,849
							4,500	(256)
				1,368	5,108			17,351
							217	459
12,128	1,174,097	12,401	1,791,867	512,945	1,915,270	11,517	1,133,351	9,428,681

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

Fund	Dept		Warrant Processing		Reporting	
			Base:	Allocation:	Base:	Allocation:
			No. of Acctg. Transactions	Base x 0.0614	No. of Employees	Base x 6.3457
Central Support Service Units						
AAA	ANE	Real Estate - Project Mgmt Division				
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector				
AAA	CAO/FAB	County Administrative Office				
AAA	CCL	County Counsel				
AAA	FMC	Facilities Management - Custodial				
AAA	FMG	Facilities Management - Grounds				
AAA	FMM	Facilities Management - Maintenance				
AAA	HRD/UNI	Human Resources				
AAA	ISD	IS - Geographical Information System				
AAA	PUR	Purchasing				
AAA	RPR/RNT	Real Estate Services/Rent				
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	10,402	638	14	92
IAJ	ISD	IS - Computer Operations (all funds)	24,783	1,521	111	706
IAM	ISD	IS - Telecommunication Services (all funds)	33,134	2,034	88	561
IAV	PUR	Surplus Property & Storage Operations	1,840	113	4	23
IAY	PUR	Mail/Courier Services	5,430	333	21	132
IBP	RMG	Risk Management (all funds)	375,252	23,031	56	353
IFM	FLT	Fleet Management (all funds)	57,644	3,538	78	496
IPD	ISD	IS - Application Development	3,044	187	78	493
Enterprise Funds						
EAA	SWM	PW - Solid Waste Management (all funds)	31,594	1,939	80	510
EAD	MCR	Arrowhead Regional Medical Center (all funds)	227,512	13,963	3,221	20,438
General Fund Operating Units						
AAA	APT	Airports (all funds)	20,425	1,254	20	124
AAA	ASR	Assessor/Recorder/County Clerk (all funds)	55,561	3,410	211	1,339
AAA	AWM	Agriculture/Weights & Measures (all funds)	6,318	388	60	378
AAA	BDF	Board of Supervisors (all funds)	12,214	750	59	372
AAA	CBD	Clerk of the Board (all funds)	5,209	320	13	82

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

Special Projects		Audit Division		Payroll		Direct Charges	Total	Total Allocation
Base:	Allocation:	Base:	Allocation:	Base:	Allocation:			
Controller Division Actual Hours	Base x 8.8563	Audit Division Actual Hours	Base x 27.3048	No. of Payroll Warrants	Base x 0.2273			
							0	16,100
							0	1,767,108
							0	54,092
							0	31,202
							0	26,763
							0	5,434
							0	48,323
							0	78,824
							0	10,836
							0	111,267
							0	187,203
262	2,320			380	86		3,136	6,320
528	4,676	263	7,171	2,877	654		14,728	55,675
508	4,503			2,304	524		7,621	61,202
184	1,629			96	22		1,787	(2,328)
198	1,757			540	123		2,345	3,351
306	2,714			1,422	323		26,420	328,534
335	2,964	111	3,041	2,027	461		10,500	49,615
139	1,228			2,018	459		2,366	30,744
342	3,031	19	525	2,083	473		6,478	43,042
94	833	223	6,081	81,357	18,492		59,808	901,627
		2	41	514	117		1,535	22,162
7	62			5,485	1,247		6,057	94,298
9	80	36	975	1,549	352		2,172	25,299
				1,535	349		1,471	23,258
56	492			338	77		971	13,173

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

Fund	Dept		Warrant Processing		Reporting	
			Base:	Allocation:	Base:	Allocation:
			No. of Acctg. Transactions	Base x 0.0614	No. of Employees	Base x 6.3457
AAA	CCM	County Museum (all funds)	9,165	562	17	107
AAA	CCP	Regional Parks (all funds)	51,110	3,137	91	578
AAA	CCS	PH - California Children's Services	4,212	259	147	935
AAA	CTN	CTC - Court Judicial Benefits	62	4		
AAA	DAT	District Attorney (all funds)	67,741	4,158	477	3,026
AAA	DCS	Child Support Services (all funds)	77,528	4,758	398	2,529
AAA	DPA	Human Services Admin Claim (all funds)	294,486	18,074	4,918	31,209
AAA	EDF	Economic Development Agency (all funds)	19,109	1,173	29	185
AAA	EMC	PH - Indigent Ambulance	535	33		
AAA	FLP	CTC - Drug Court Programs	572	35		
AAA	GJY	CTC - Grand Jury	2,593	159		
AAA	HCC	Health Administration (all funds)	1,499	92	1	6
AAA	IDC	CTC - Indigent Defense (all funds)	3,086	189		
AAA	JPL	Capital Facilities Leases	113	7		
AAA	LIT	Litigation	400	25		
AAA	LNJ	Law and Justice Group (all funds)	911	56	1	6
AAA	LUS	Land Use Services Department (all funds)	44,883	2,755	118	743
AAA	MLH	Behavioral Health (all funds)	223,197	13,698	955	6,057
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	6,546	402	12	75
AAA	PBD	Public Defender	27,798	1,706	228	1,450
AAA	PGD	Public Guardian - Conservator (all funds)	24,265	1,489	19	118
AAA	PHL	Public Health (all funds)	86,263	5,294	605	3,840
AAA	PRB	Probation - Admin, Corr & Det (all funds)	150,885	9,260	1,116	7,077
AAA	ROV	Registrar of Voters	10,337	634	39	250
AAA	SCL	County Schools	329	20		
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	485,951	29,825	3,531	22,402
AAA	SVR	PW - Surveyor (all funds)	9,570	587	21	131
AAA	TRC	CTC - Trial Court Funding MOE	1,649	101		
AAA	VAF	Veterans Affairs	4,405	270	19	121
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	108,274	6,645	142	912
AAF	OOA	Aging and Adult Services	12,842	788	58	370
CJV	CIP	Capital Improvement Funds (all funds)	26,712	1,639		
FPD	106	SBC Fire Protection District (all funds)	181,949	11,167	811	5,148

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

Special Projects		Audit Division		Payroll		Direct Charges	Total	Total Allocation
Base:	Allocation:	Base:	Allocation:	Base:	Allocation:			
Controller Division Actual Hours	Base x 8.8563	Audit Division Actual Hours	Base x 27.3048	No. of Payroll Warrants	Base x 0.2273			
7	62	226	6,163	444	101		6,995	51,096
5	46	165	4,499	2,433	553		8,813	92,979
		4	115	3,768	856		2,164	34,897
							4	54
183	1,622	161	4,409	12,345	2,806		16,021	208,142
		149	4,073	10,241	2,328		13,688	167,494
285	2,527	864	23,595	125,845	28,603	332	104,340	1,329,271
31	273	12	319	771	175		2,125	23,419
							33	463
							35	495
							159	2,243
				26	6		104	1,513
							189	2,670
144	1,280						1,287	17,306
							25	346
		13	361	26	6		428	(16,123)
205	1,811	64	1,737	2,983	678		7,724	96,366
109	967	155	4,229	24,855	5,649		30,601	428,915
6	53			287	65		595	8,769
209	1,853	76	2,073	5,892	1,339		8,421	108,264
				459	104		1,712	24,913
164	1,454	144	3,926	15,461	3,514		18,028	231,668
321	2,845	306	8,359	28,792	6,544		34,085	455,634
88	779			1,001	228		1,892	26,651
132	1,171	763	20,841			332	22,364	65,765
851	7,536	249	6,794	86,860	19,743		86,300	1,290,902
				541	123		841	12,744
							101	1,427
		88	2,409	503	114		2,915	23,108
249	2,207	166	4,540	3,516	799		15,103	147,182
		38	1,041	1,526	347		2,546	28,968
							1,639	23,111
47	420	27	721	18,137	4,122		21,578	328,399

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

Fund	Dept		Warrant Processing		Reporting	
			Base:	Allocation:	Base:	Allocation:
			No. of Acctg. Transactions	Base x 0.0614	No. of Employees	Base x 6.3457
RFZ	097	Flood Control District (all zones)	42,277	2,595	145	919
RHH	498	IHSS Public Authority	3,872	238	33	212
RRC	903	Children & Families First Commission	14,483	889	22	142
RSC	HPS	Preschool Services	117,576	7,216	591	3,748
SAA	TRA	PW - Transportation (all funds)	66,073	4,055	290	1,839
SAC	JOB	Workforce Development (all funds)	56,980	3,497	90	573
SAP	CLB	County Library (all funds)	68,824	4,224	216	1,374
SCJ	CAO	Courthouse Temp Construction	588	36		
SCM	CAO	Criminal Justice Temp Const	589	36		
SFH	CAO	Disaster Recovery Fund	127	8		
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA) (all funds)	7,033	432	17	107
All Other						
(various)	(various)	All Other	311,189	19,099	71	451
(various)	(various)	Self-Gov'd Special Districts (summary)	22,843	1,402		
MPA	500	Mojave Desert AQMD (all funds)	898	55		
NFY	870	S A N B A G (all funds)	2,824	173	54	344
NGJ	875	Inland Library System (all funds)	442	27	1	6
NHY	890	L A F C O	4,142	254	6	36
NIA	900	County Law Library (all funds) (all funds)	5,280	324		
PAB	RET	Board of Retirement - Admin (all funds)	8,254	507	53	335
SQE	SSV	SA San Sevaine/Cedar Glen RDA (all funds)	841	52		
Totals			3,544,474	217,537	19,456	123,458

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

Special Projects		Audit Division		Payroll		Direct Charges	Total	Total Allocation
Base:	Allocation:	Base:	Allocation:	Base:	Allocation:			
Controller Division Actual Hours	Base x 8.8563	Audit Division Actual Hours	Base x 27.3048	No. of Payroll Warrants	Base x 0.2273			
				3,745	851		4,365	67,723
		6	164	873	198		812	10,418
1	7			588	134		1,171	3,048
		87	2,385	13,870	3,153		16,502	219,662
79	702	32	877	7,515	1,708		9,181	126,737
		31	844	2,315	526		5,441	67,175
47	418		8	5,647	1,284		7,308	111,337
							36	509
							36	510
							8	110
65	573	1	33	441	100		1,245	16,494
1,897	16,802	28	754	1,779	404		37,511	237,883
13	120	9	238	4,049	920		2,679	(3,300)
							55	(175)
60	531			1,392	316		1,365	(13,621)
				26	6		39	598
30	268			150	34		592	2,441
							324	68
				1,368	311		1,152	18,504
							52	511
8,196	72,616	4,518	123,341	494,995	112,508	663	650,124	10,078,805



COUNTY ADMINISTRATIVE OFFICE

AAA CAO/FAB

STATEMENT OF FUNCTION

The County Administrative Office is responsible for the administration of all County operations including budget coordination, long-range financial planning and forecasting, along with governmental and legislative activities.

DESCRIPTION OF COSTS

The costs allocated include:

- (1) Current Expenditures:
Salaries and employee benefits, services and supplies (net of abatements and encumbered amounts), interest on leased/purchased equipment, interfund charges, and payments on prior-year encumbrances;
- (2) Building Depreciation Expense:
Straight Line (S/L) depreciation of acquisition cost over the asset life;
- (3) Computer Software and Equipment Depreciation Expense:
Straight Line (S/L) depreciation of acquisition cost over the asset life;
- (4) Unbilled Utilities Costs.

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

The allowable costs of the County Administrative Office are those incurred for budgeting and financial planning services provided to all County funds and departments. The costs of County Administration, Board Administration, and Legislative Affairs are considered to be costs of general government and, therefore, are not allocable.

County Administrative Office

1st Allocation

Details	Source Section	Amount
COSTS		
Current Expenditures	4	8,969,824
Building Depreciation	5	143,548
Computer Software & Equipment Depreciation	6	2,086
Utilities	8	66,972
TOTAL ALLOCABLE		9,182,429
NET ALLOCABLE		9,182,429

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0237	Less: Unallocated Costs	Less: Program Reimbursement
Bdgt. Policy & Prog Analysis, & Admin. Supp. Svcs	6,670,453	6,828,557	0	1,013,828
County Administration	1,061,331	1,086,487	1,086,487	0
Legislative Affairs	1,238,041	1,267,385	1,267,385	0
TOTALS	8,969,824	9,182,429	2,353,872	1,013,828

County Administrative Office

2nd Allocation

Fund	Dept	Description	Amount
AAA	ANE	Real Estate - Project Mgmt Division	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	54,092
AAA	CAO/FAB	County Administrative Office	10,881
AAA	CCL	County Counsel	342,583
AAA	FMC	Facilities Management - Custodial	1,560
AAA	FMG	Facilities Management - Grounds	(2,790)
AAA	FMM	Facilities Management - Maintenance	(2,031)
AAA	HRD/UNI	Human Resources	21,440
AAA	ISD	IS - Geographical Information System	7,467
AAA	PUR	Purchasing	3,694
AAA	RPR/RNT	Real Estate Services/Rent	57,773
TOTAL ALLOCABLE			494,669

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.0551	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
5,814,730	367,863	367,863	No. of County Emps.
0	58,530	0	Not Allocated
0	68,276	0	Not Allocated
5,814,730	494,669	367,863	

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

Bdgt. & Admin. Supp. Svcs

Base: Allocation:

No. of County Emps. Base x 291.6431

Fund	Dept				Credits	Total
Central Support Service Units						
AAA	ANE	Real Estate - Project Mgmt Division	20	5,754		5,754
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	266	77,466		77,466
AAA	CAO/FAB	County Administrative Office	37	10,881		10,881
AAA	CCL	County Counsel	83	24,139		24,139
AAA	FMC	Facilities Management - Custodial	34	10,002		10,002
AAA	FMG	Facilities Management - Grounds	4	1,259		1,259
AAA	FMM	Facilities Management - Maintenance	63	18,432		18,432
AAA	HRD/UNI	Human Resources	118	34,443		34,443
AAA	ISD	IS - Geographical Information System	13	3,791		3,791
AAA	PUR	Purchasing	22	6,337		6,337
AAA	RPR/RNT	Real Estate Services/Rent	22	6,349		6,349
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	14	4,205		4,205
IAJ	ISD	IS - Computer Operations (all funds)	111	32,451		32,451
IAM	ISD	IS - Telecommunication Services (all funds)	88	25,775		25,775
IAV	PUR	Surplus Property & Storage Operations	4	1,076		1,076
IAY	PUR	Mail/Courier Services	21	6,069		6,069
IBP	RMG	Risk Management (all funds)	56	16,207		16,207
IFM	FLT	Fleet Management (all funds)	78	22,815		22,815
IPD	ISD	IS - Application Development	78	22,637		22,637
Enterprise Funds						
EAA	SWM	PW - Solid Waste Management (all funds)	80	23,442		23,442
EAD	MCR	Arrowhead Regional Medical Center (all funds)	3,221	939,336		939,336
General Fund Operating Units						
AAA	APT	Airports (all funds)	20	5,687		5,687
AAA	ASR	Assessor/Recorder/County Clerk (all funds)	211	61,528		61,528
AAA	AWM	Agriculture/Weights & Measures (all funds)	60	17,353		17,353
AAA	BDF	Board of Supervisors (all funds)	59	17,117		17,117
AAA	CBD	Clerk of the Board (all funds)	13	3,791		3,791

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

Bdgt. & Admin. Supp. Svcs

Base: Allocation:

No. of Base x
County 291.6431
Emps.

Fund	Dept			Credits	Total
AAA	CCM	County Museum (all funds)	17	4,891	4,891
AAA	CCP	Regional Parks (all funds)	91	26,563	26,563
AAA	CCS	PH - California Children's Services	147	42,950	42,950
AAA	CTN	CTC - Court Judicial Benefits			0
AAA	DAT	District Attorney (all funds)	477	139,082	139,082
AAA	DCS	Child Support Services (all funds)	398	116,220	116,220
AAA	DPA	Human Services Admin Claim (all funds)	4,918	1,434,356	1,434,356
AAA	EDF	Economic Development Agency (all funds)	29	8,513	8,513
AAA	EMC	PH - Indigent Ambulance			0
AAA	FLP	CTC - Drug Court Programs			0
AAA	GJY	CTC - Grand Jury			0
AAA	HCC	Health Administration (all funds)	1	292	292
AAA	IDC	CTC - Indigent Defense (all funds)			0
AAA	JPL	Capital Facilities Leases			0
AAA	LIT	Litigation			0
AAA	LNJ	Law and Justice Group (all funds)	1	268	268
AAA	LUS	Land Use Services Department (all funds)	118	34,125	34,125
AAA	MLH	Behavioral Health (all funds)	955	278,373	278,373
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	12	3,456	3,456
AAA	PBD	Public Defender	228	66,620	66,620
AAA	PGD	Public Guardian - Conservator (all funds)	19	5,439	5,439
AAA	PHL	Public Health (all funds)	605	176,499	176,499
AAA	PRB	Probation - Admin, Corr & Det (all funds)	1,116	325,246	325,246
AAA	ROV	Registrar of Voters	39	11,511	11,511
AAA	SCL	County Schools			0
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	3,531	1,029,602	1,029,602
AAA	SVR	PW - Surveyor (all funds)	21	6,011	6,011
AAA	TRC	CTC - Trial Court Funding MOE			0
AAA	VAF	Veterans Affairs	19	5,553	5,553

Other Operating Units

(various)	(various)	Brd-Gov'd Special Districts (summary)	142	41,895	41,895
AAF	OOA	Aging and Adult Services	58	16,991	16,991
CJV	CIP	Capital Improvement Funds (all funds)			0
FPD	106	SBC Fire Protection District (all funds)	811	236,581	236,581
RFZ	097	Flood Control District (all zones)	145	42,233	42,233

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

Bdgt. & Admin. Supp. Svcs

Base: Allocation:

No. of Base x
County 291.6431
Emps.

Fund	Dept			Credits	Total
RHH	498	IHSS Public Authority	33	9,723	9,723
RRC	903	Children & Families First Commission			0
RSC	HPS	Preschool Services	591	172,262	172,262
SAA	TRA	PW - Transportation (all funds)	290	84,521	84,521
SAC	JOB	Workforce Development (all funds)	90	26,347	26,347
SAP	CLB	County Library (all funds)	216	63,129	63,129
SCJ	CAO	Courthouse Temp Construction			0
SCM	CAO	Criminal Justice Temp Const			0
SFH	CAO	Disaster Recovery Fund			0
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA) (all funds)	17	4,903	4,903
All Other					
(various)	(various)	All Other	2	583	583
(various)	(various)	Self-Gov'd Special Districts (summary)			0
MPA	500	Mojave Desert AQMD (all funds)			0
NFY	870	S A N B A G (all funds)			0
NGJ	875	Inland Library System (all funds)			0
NHY	890	L A F C O	6	1,648	1,648
NIA	900	County Law Library (all funds) (all funds)			0
PAB	RET	Board of Retirement - Admin (all funds)			0
SQE	SSV	SA San Sevaine/Cedar Glen RDA (all funds)			0
Totals			19,939	5,814,730	5,814,730

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

Bdgt. & Admin. Supp. Svcs

Fund	Dept		Base:	Allocation:	Total	Total Allocation
			No. of County Emps.	Base x 19.1038		
Central Support Service Units						
AAA	ANE	Real Estate - Project Mgmt Division			0	5,754
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector			0	77,466
AAA	CAO/FAB	County Administrative Office			0	10,881
AAA	CCL	County Counsel			0	24,139
AAA	FMC	Facilities Management - Custodial			0	10,002
AAA	FMG	Facilities Management - Grounds			0	1,259
AAA	FMM	Facilities Management - Maintenance			0	18,432
AAA	HRD/UNI	Human Resources			0	34,443
AAA	ISD	IS - Geographical Information System			0	3,791
AAA	PUR	Purchasing			0	6,337
AAA	RPR/RNT	Real Estate Services/Rent			0	6,349
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	14	275	275	4,481
IAJ	ISD	IS - Computer Operations (all funds)	111	2,126	2,126	34,577
IAM	ISD	IS - Telecommunication Services (all funds)	88	1,688	1,688	27,464
IAV	PUR	Surplus Property & Storage Operations	4	70	70	1,147
IAY	PUR	Mail/Courier Services	21	398	398	6,467
IBP	RMG	Risk Management (all funds)	56	1,062	1,062	17,268
IFM	FLT	Fleet Management (all funds)	78	1,494	1,494	24,310
IPD	ISD	IS - Application Development	78	1,483	1,483	24,120
Enterprise Funds						
EAA	SWM	PW - Solid Waste Management (all funds)	80	1,536	1,536	24,978
EAD	MCR	Arrowhead Regional Medical Center (all funds)	3,221	61,530	61,530	1,000,866
General Fund Operating Units						
AAA	APT	Airports (all funds)	20	373	373	6,060
AAA	ASR	Assessor/Recorder/County Clerk (all funds)	211	4,030	4,030	65,558
AAA	AWM	Agriculture/Weights & Measures (all funds)	60	1,137	1,137	18,489
AAA	BDF	Board of Supervisors (all funds)	59	1,121	1,121	18,238
AAA	CBD	Clerk of the Board (all funds)	13	248	248	4,040

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

Bdgt. & Admin. Supp. Svcs

Fund	Dept		Base:	Allocation:	Total	Total Allocation
			No. of County Emps.	Base x 19.1038		
AAA	CCM	County Museum (all funds)	17	320	320	5,211
AAA	CCP	Regional Parks (all funds)	91	1,740	1,740	28,303
AAA	CCS	PH - California Children's Services	147	2,813	2,813	45,764
AAA	CTN	CTC - Court Judicial Benefits			0	0
AAA	DAT	District Attorney (all funds)	477	9,110	9,110	148,192
AAA	DCS	Child Support Services (all funds)	398	7,613	7,613	123,833
AAA	DPA	Human Services Admin Claim (all funds)	4,918	93,956	93,956	1,528,312
AAA	EDF	Economic Development Agency (all funds)	29	558	558	9,071
AAA	EMC	PH - Indigent Ambulance			0	0
AAA	FLP	CTC - Drug Court Programs			0	0
AAA	GJY	CTC - Grand Jury			0	0
AAA	HCC	Health Administration (all funds)	1	19	19	311
AAA	IDC	CTC - Indigent Defense (all funds)			0	0
AAA	JPL	Capital Facilities Leases			0	0
AAA	LIT	Litigation			0	0
AAA	LNJ	Law and Justice Group (all funds)	1	18	18	286
AAA	LUS	Land Use Services Department (all funds)	118	2,235	2,235	36,360
AAA	MLH	Behavioral Health (all funds)	955	18,235	18,235	296,608
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	12	226	226	3,682
AAA	PBD	Public Defender	228	4,364	4,364	70,984
AAA	PGD	Public Guardian - Conservator (all funds)	19	356	356	5,795
AAA	PHL	Public Health (all funds)	605	11,561	11,561	188,061
AAA	PRB	Probation - Admin, Corr & Det (all funds)	1,116	21,305	21,305	346,551
AAA	ROV	Registrar of Voters	39	754	754	12,265
AAA	SCL	County Schools			0	0
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	3,531	67,443	67,443	1,097,045
AAA	SVR	PW - Surveyor (all funds)	21	394	394	6,404
AAA	TRC	CTC - Trial Court Funding MOE			0	0
AAA	VAF	Veterans Affairs	19	364	364	5,917
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	142	2,744	2,744	44,639
AAF	OOA	Aging and Adult Services	58	1,113	1,113	18,104
CJV	CIP	Capital Improvement Funds (all funds)			0	0
FPD	106	SBC Fire Protection District (all funds)	811	15,497	15,497	252,078
RFZ	097	Flood Control District (all zones)	145	2,766	2,766	44,999

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

Bdgt. & Admin. Supp. Svcs

Fund	Dept		Base:	Allocation:	Total	Total Allocation
			No. of County Emps.	Base x 19.1038		
RHH	498	IHSS Public Authority	33	637	637	10,360
RRC	903	Children & Families First Commission			0	0
RSC	HPS	Preschool Services	591	11,284	11,284	183,546
SAA	TRA	PW - Transportation (all funds)	290	5,536	5,536	90,058
SAC	JOB	Workforce Development (all funds)	90	1,726	1,726	28,073
SAP	CLB	County Library (all funds)	216	4,135	4,135	67,264
SCJ	CAO	Courthouse Temp Construction			0	0
SCM	CAO	Criminal Justice Temp Const			0	0
SFH	CAO	Disaster Recovery Fund			0	0
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA) (all funds)	17	321	321	5,224
All Other						
(various)	(various)	All Other	2	38	38	621
(various)	(various)	Self-Gov'd Special Districts (summary)			0	0
MPA	500	Mojave Desert AQMD (all funds)			0	0
NFY	870	S A N B A G (all funds)			0	0
NGJ	875	Inland Library System (all funds)			0	0
NHY	890	L A F C O	6	108	108	1,756
NIA	900	County Law Library (all funds) (all funds)			0	0
PAB	RET	Board of Retirement - Admin (all funds)			0	0
SQE	SSV	SA San Sevaine/Cedar Glen RDA (all funds)			0	0
Totals			19,257	367,863	367,863	6,182,592



COUNTY COUNSEL

AAA CCL

STATEMENT OF FUNCTION

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

DESCRIPTION OF COSTS

The costs allocated include:

- (1) Current Expenditures:
Salaries and employee benefits, services and supplies (net of abatements and encumbered amounts), interest on leased/purchased equipment, interfund charges, and payments on prior-year encumbrances;
- (2) Building Depreciation Expense:
Straight Line (S/L) depreciation of acquisition cost over the asset life;
- (3) Computer Software and Equipment Depreciation Expense:
Straight Line (S/L) depreciation of acquisition cost over the asset life;
- (4) Unbilled Utilities Costs.

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

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

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

County Counsel

1st Allocation

Details	Source Section	Amount
COSTS		
Current Expenditures	4	15,925,605
Building Depreciation	5	190,251
Utilities	8	88,761
TOTAL ALLOCABLE		16,204,617
REVENUE		
Miscellaneous Revenue		2,528
		2,528
NET ALLOCABLE		16,202,089

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0174	Less: Unallocated Costs	Less: Program Reimbursement
General Government	244,905	249,157	249,157	0
Legal Services	15,680,700	15,952,932	0	0
TOTALS	15,925,605	16,202,089	249,157	0

County Counsel

2nd Allocation

Fund	Dept	Description	Amount
AAA	ANE	Real Estate - Project Mgmt Division	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	31,202
AAA	CAO/FAB	County Administrative Office	24,139
AAA	CCL	County Counsel	1,547,893
AAA	FMC	Facilities Management - Custodial	723
AAA	FMG	Facilities Management - Grounds	(2,975)
AAA	FMM	Facilities Management - Maintenance	(5,124)
AAA	HRD/UNI	Human Resources	43,850
AAA	ISD	IS - Geographical Information System	3,896
AAA	PUR	Purchasing	10,887
AAA	RPR/RNT	Real Estate Services/Rent	47
TOTAL ALLOCABLE			1,654,538

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.1039	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
0	25,444	0	Not Allocated
15,952,932	1,629,094	1,629,094	Actual Hours
15,952,932	1,654,538	1,629,094	

County Counsel AAA-CCL (1st Allocation)

			Legal Services			
			Base:	Allocation:		
Fund	Dept		Actual Hours	Base x 173.0437	Credits	Total
Central Support Service Units						
AAA	ANE	Real Estate - Project Mgmt Division				0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	2,975	514,848	364,938	149,910
AAA	CAO/FAB	County Administrative Office	1,980	342,583		342,583
AAA	CCL	County Counsel	8,945	1,547,893		1,547,893
AAA	FMC	Facilities Management - Custodial	29	5,082		5,082
AAA	FMG	Facilities Management - Grounds	4	616		616
AAA	FMM	Facilities Management - Maintenance	56	9,703		9,703
AAA	HRD/UNI	Human Resources	3,780	654,183	31,508	622,675
AAA	ISD	IS - Geographical Information System	599	103,696		103,696
AAA	PUR	Purchasing	436	75,447		75,447
AAA	RPR/RNT	Real Estate Services/Rent	803	138,885	679	138,206
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services				0
IAJ	ISD	IS - Computer Operations (all funds)				0
IAM	ISD	IS - Telecommunication Services (all funds)				0
IAV	PUR	Surplus Property & Storage Operations				0
IAY	PUR	Mail/Courier Services				0
IBP	RMG	Risk Management (all funds)	17,767	3,074,606	3,425,792	(351,186)
IFM	FLT	Fleet Management (all funds)	29	5,062	3,783	1,279
IPD	ISD	IS - Application Development				0
Enterprise Funds						
EAA	SWM	PW - Solid Waste Management (all funds)	1,201	207,895	526,582	(318,687)
EAD	MCR	Arrowhead Regional Medical Center (all funds)	1,328	229,802	262,272	(32,470)
General Fund Operating Units						
AAA	APT	Airports (all funds)	1,251	216,400	192,301	24,099
AAA	ASR	Assessor/Recorder/County Clerk (all funds)	603	104,276	5,392	98,884
AAA	AWM	Agriculture/Weights & Measures (all funds)	99	17,131		17,131
AAA	BDF	Board of Supervisors (all funds)	1,284	222,145		222,145
AAA	CBD	Clerk of the Board (all funds)	288	49,923	4,404	45,519

County Counsel AAA-CCL (1st Allocation)

		Legal Services			
		Base:	Allocation:		
Fund	Dept	Actual Hours	Base x 173.0437	Credits	Total
AAA	CCM	County Museum (all funds)	459	79,384	79,384
AAA	CCP	Regional Parks (all funds)	228	39,454	39,454
AAA	CCS	PH - California Children's Services			922 (922)
AAA	CTN	CTC - Court Judicial Benefits			0
AAA	DAT	District Attorney (all funds)	167	28,907	4,111 24,796
AAA	DCS	Child Support Services (all funds)	31	5,408	6,480 (1,072)
AAA	DPA	Human Services Admin Claim (all funds)	25,998	4,498,781	4,819,948 (321,167)
AAA	EDF	Economic Development Agency (all funds)	180	31,018	43,819 (12,801)
AAA	EMC	PH - Indigent Ambulance			0
AAA	FLP	CTC - Drug Court Programs			0
AAA	GJY	CTC - Grand Jury	17	2,985	2,985
AAA	HCC	Health Administration (all funds)			0
AAA	IDC	CTC - Indigent Defense (all funds)			0
AAA	JPL	Capital Facilities Leases			0
AAA	LIT	Litigation			0
AAA	LNJ	Law and Justice Group (all funds)	7	1,255	1,255
AAA	LUS	Land Use Services Department (all funds)	3,707	641,525	717,697 (76,172)
AAA	MLH	Behavioral Health (all funds)	1,038	179,559	200,936 (21,377)
AAA	OCH	HR - Ctr for Emp Hlth & Wellness			0
AAA	PBD	Public Defender	34	5,927	5,927
AAA	PGD	Public Guardian - Conservator (all funds)	2,113	365,572	521,476 (155,904)
AAA	PHL	Public Health (all funds)	567	98,142	97,646 496
AAA	PRB	Probation - Admin, Corr & Det (all funds)	166	28,734	28,734
AAA	ROV	Registrar of Voters	134	23,145	23,145
AAA	SCL	County Schools	352	60,911	60,911
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	6,317	1,093,143	1,026,012 67,131
AAA	SVR	PW - Surveyor (all funds)	36	6,143	7,566 (1,423)
AAA	TRC	CTC - Trial Court Funding MOE			0
AAA	VAF	Veterans Affairs	3	476	476
Other Operating Units					
(various)	(various)	Brd-Gov'd Special Districts (summary)	823	142,328	140,272 2,056
AAF	OOA	Aging and Adult Services			13,831 (13,831)
CJV	CIP	Capital Improvement Funds (all funds)	927	160,351	69,150 91,201
FPD	106	SBC Fire Protection District (all funds)	531	91,929	98,833 (6,904)
RFZ	097	Flood Control District (all zones)	1,436	248,482	282,710 (34,228)

County Counsel AAA-CCL (1st Allocation)

			Legal Services			
			Base:	Allocation:		
Fund	Dept		Actual Hours	Base x 173.0437	Credits	Total
RHH	498	IHSS Public Authority	10	1,687	3,250	(1,563)
RRC	903	Children & Families First Commission	106	18,386	21,728	(3,342)
RSC	HPS	Preschool Services	124	21,371	23,197	(1,826)
SAA	TRA	PW - Transportation (all funds)	1,319	228,288	232,610	(4,322)
SAC	JOB	Workforce Development (all funds)	217	37,507	38,329	(822)
SAP	CLB	County Library (all funds)	39	6,792	6,693	99
SCJ	CAO	Courthouse Temp Construction				0
SCM	CAO	Criminal Justice Temp Const				0
SFH	CAO	Disaster Recovery Fund				0
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA) (all funds)	512	88,572	99,429	(10,857)
All Other						
(various)	(various)	All Other	1,080	186,775	220,642	(33,867)
(various)	(various)	Self-Gov'd Special Districts (summary)	53	9,215	11,775	(2,560)
MPA	500	Mojave Desert AQMD (all funds)				0
NFY	870	S A N B A G (all funds)				0
NGJ	875	Inland Library System (all funds)				0
NHY	890	L A F C O				0
NIA	900	County Law Library (all funds) (all funds)				0
PAB	RET	Board of Retirement - Admin (all funds)				0
SQE	SSV	SA San Sevaine/Cedar Glen RDA (all funds)	4	606	8,682	(8,076)
Totals			92,192	15,952,932	13,535,395	2,417,537

County Counsel AAA-CCL (2nd Allocation)

			Legal Services			
			Base:	Allocation:		
Fund	Dept		Actual Hours	Base x 22.4446	Total	Total Allocation
Central Support Service Units						
AAA	ANE	Real Estate - Project Mgmt Division			0	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector			0	149,910
AAA	CAO/FAB	County Administrative Office			0	342,583
AAA	CCL	County Counsel			0	1,547,893
AAA	FMC	Facilities Management - Custodial			0	5,082
AAA	FMG	Facilities Management - Grounds			0	616
AAA	FMM	Facilities Management - Maintenance			0	9,703
AAA	HRD/UNI	Human Resources			0	622,675
AAA	ISD	IS - Geographical Information System			0	103,696
AAA	PUR	Purchasing			0	75,447
AAA	RPR/RNT	Real Estate Services/Rent			0	138,206
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services			0	0
IAJ	ISD	IS - Computer Operations (all funds)			0	0
IAM	ISD	IS - Telecommunication Services (all funds)			0	0
IAV	PUR	Surplus Property & Storage Operations			0	0
IAY	PUR	Mail/Courier Services			0	0
IBP	RMG	Risk Management (all funds)	17,767	398,792	398,792	47,605
IFM	FLT	Fleet Management (all funds)	29	657	657	1,935
IPD	ISD	IS - Application Development			0	0
Enterprise Funds						
EAA	SWM	PW - Solid Waste Management (all funds)	1,201	26,965	26,965	(291,722)
EAD	MCR	Arrowhead Regional Medical Center (all funds)	1,328	29,806	29,806	(2,664)
General Fund Operating Units						
AAA	APT	Airports (all funds)	1,251	28,068	28,068	52,167
AAA	ASR	Assessor/Recorder/County Clerk (all funds)	603	13,525	13,525	112,409
AAA	AWM	Agriculture/Weights & Measures (all funds)	99	2,222	2,222	19,353
AAA	BDF	Board of Supervisors (all funds)	1,284	28,813	28,813	250,958
AAA	CBD	Clerk of the Board (all funds)	288	6,475	6,475	51,994

County Counsel AAA-CCL (2nd Allocation)

		Legal Services				
		Base:	Allocation:			
Fund	Dept	Actual Hours	Base x 22.4446	Total	Total Allocation	
AAA	CCM	County Museum (all funds)	459	10,296	10,296	89,680
AAA	CCP	Regional Parks (all funds)	228	5,117	5,117	44,571
AAA	CCS	PH - California Children's Services			0	(922)
AAA	CTN	CTC - Court Judicial Benefits			0	0
AAA	DAT	District Attorney (all funds)	167	3,749	3,749	28,545
AAA	DCS	Child Support Services (all funds)	31	701	701	(371)
AAA	DPA	Human Services Admin Claim (all funds)	25,998	583,514	583,514	262,348
AAA	EDF	Economic Development Agency (all funds)	180	4,023	4,023	(8,778)
AAA	EMC	PH - Indigent Ambulance			0	0
AAA	FLP	CTC - Drug Court Programs			0	0
AAA	GJY	CTC - Grand Jury	17	387	387	3,372
AAA	HCC	Health Administration (all funds)			0	0
AAA	IDC	CTC - Indigent Defense (all funds)			0	0
AAA	JPL	Capital Facilities Leases			0	0
AAA	LIT	Litigation			0	0
AAA	LNJ	Law and Justice Group (all funds)	7	163	163	1,417
AAA	LUS	Land Use Services Department (all funds)	3,707	83,209	83,209	7,037
AAA	MLH	Behavioral Health (all funds)	1,038	23,290	23,290	1,912
AAA	OCH	HR - Ctr for Emp Hlth & Wellness			0	0
AAA	PBD	Public Defender	34	769	769	6,695
AAA	PGD	Public Guardian - Conservator (all funds)	2,113	47,417	47,417	(108,487)
AAA	PHL	Public Health (all funds)	567	12,729	12,729	13,225
AAA	PRB	Probation - Admin, Corr & Det (all funds)	166	3,727	3,727	32,461
AAA	ROV	Registrar of Voters	134	3,002	3,002	26,147
AAA	SCL	County Schools	352	7,901	7,901	68,812
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	6,317	141,786	141,786	208,917
AAA	SVR	PW - Surveyor (all funds)	36	797	797	(626)
AAA	TRC	CTC - Trial Court Funding MOE			0	0
AAA	VAF	Veterans Affairs	3	62	62	538
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	823	18,461	18,461	20,517
AAF	OOA	Aging and Adult Services			0	(13,831)
CJV	CIP	Capital Improvement Funds (all funds)	927	20,798	20,798	111,999
FPD	106	SBC Fire Protection District (all funds)	531	11,924	11,924	5,020
RFZ	097	Flood Control District (all zones)	1,436	32,229	32,229	(1,999)

County Counsel AAA-CCL (2nd Allocation)

Legal Services

Base: Allocation:

Actual Base x
Hours 22.4446

Fund	Dept		Actual Hours	Base x 22.4446	Total	Total Allocation
RHH	498	IHSS Public Authority	10	219	219	(1,344)
RRC	903	Children & Families First Commission	106	2,385	2,385	(957)
RSC	HPS	Preschool Services	124	2,772	2,772	946
SAA	TRA	PW - Transportation (all funds)	1,319	29,610	29,610	25,288
SAC	JOB	Workforce Development (all funds)	217	4,865	4,865	4,043
SAP	CLB	County Library (all funds)	39	881	881	980
SCJ	CAO	Courthouse Temp Construction			0	0
SCM	CAO	Criminal Justice Temp Const			0	0
SFH	CAO	Disaster Recovery Fund			0	0
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA) (all funds)	512	11,488	11,488	632
All Other						
(various)	(various)	All Other	1,080	24,226	24,226	(9,642)
(various)	(various)	Self-Gov'd Special Districts (summary)	53	1,195	1,195	(1,365)
MPA	500	Mojave Desert AQMD (all funds)			0	0
NFY	870	S A N B A G (all funds)			0	0
NGJ	875	Inland Library System (all funds)			0	0
NHY	890	L A F C O			0	0
NIA	900	County Law Library (all funds) (all funds)			0	0
PAB	RET	Board of Retirement - Admin (all funds)			0	0
SQE	SSV	SA San Sevaine/Cedar Glen RDA (all funds)	4	79	79	(7,998)
Totals			72,585	1,629,094	1,629,094	4,046,631



FACILITIES MANAGEMENT - CUSTODIAL

AAA FMD FMC

STATEMENT OF FUNCTION

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

DESCRIPTION OF COSTS

The costs allocated include:

- (1) Current Expenditures:
Salaries and employee benefits, services and supplies (net of abatements and encumbered amounts), interest on leased/purchased equipment, interfund charges, and payments on prior-year encumbrances;
- (2) Building Depreciation Expense:
Straight Line (S/L) depreciation of acquisition cost over the asset life;
- (3) Computer Software and Equipment Depreciation Expense:
Straight Line (S/L) depreciation of acquisition cost over the asset life;
- (4) Unbilled Utilities Costs.

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

The allowable costs are allocated to all benefiting entities based on their actual routine and non-routine service charges. Custodial routine services are charged to departments based on occupancy square footage. Custodial non-routine services are charged to departments based on requisitions.

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

Facilities Management - Custodial

1st Allocation

Details	Source Section	Amount
COSTS		
Current Expenditures	4	4,932,482
Building Depreciation	5	17,327
Computer Software & Equipment Depreciation	6	12,202
Utilities	8	41,723
TOTAL ALLOCABLE		5,003,733
REVENUE		
Miscellaneous Revenue		823
		823
NET ALLOCABLE		5,002,911

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0143	Less: Unallocated Costs	Less: Program Reimbursement
Custodial Services	4,932,482	5,002,911	0	0
TOTALS	4,932,482	5,002,911	0	0

Facilities Management - Custodial

2nd Allocation

Fund	Dept	Description	Amount
AAA	ANE	Real Estate - Project Mgmt Division	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	26,763
AAA	CAO/FAB	County Administrative Office	10,002
AAA	CCL	County Counsel	5,082
AAA	FMC	Facilities Management - Custodial	24,523
AAA	FMG	Facilities Management - Grounds	5,323
AAA	FMM	Facilities Management - Maintenance	37,220
AAA	HRD/UNI	Human Resources	18,116
AAA	ISD	IS - Geographical Information System	1,614
AAA	PUR	Purchasing	1,489
AAA	RPR/RNT	Real Estate Services/Rent	0
TOTAL ALLOCABLE			130,132

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.0264	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
5,002,911	130,132	130,132	Job Costs
5,002,911	130,132	130,132	

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

			Custodial Services			
			Base:	Allocation:		
Fund	Dept		Job Costs	Base x 1.0060	Credits	Total
Central Support Service Units						
AAA	ANE	Real Estate - Project Mgmt Division	9,696	9,754	9,339	415
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	159,871	160,824	158,672	2,152
AAA	CAO/FAB	County Administrative Office	62,893	63,268	61,708	1,560
AAA	CCL	County Counsel	64,163	64,546	63,823	723
AAA	FMC	Facilities Management - Custodial	24,377	24,523		24,523
AAA	FMG	Facilities Management - Grounds	2,955	2,972		2,972
AAA	FMM	Facilities Management - Maintenance	46,539	46,816		46,816
AAA	HRD/UNI	Human Resources	76,172	76,626	75,855	771
AAA	ISD	IS - Geographical Information System			181	(181)
AAA	PUR	Purchasing	12,826	12,902	12,826	76
AAA	RPR/RNT	Real Estate Services/Rent	63,675	64,055	63,678	377
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	16,895	16,996	16,895	101
IAJ	ISD	IS - Computer Operations (all funds)	19,411	19,527	19,075	452
IAM	ISD	IS - Telecommunication Services (all funds)	25,976	26,131	25,987	144
IAV	PUR	Surplus Property & Storage Operations	1,817	1,828	1,817	11
IAY	PUR	Mail/Courier Services	3,203	3,222	3,203	19
IBP	RMG	Risk Management (all funds)	34,338	34,543	(2,763)	37,306
IFM	FLT	Fleet Management (all funds)	1,050	1,056	540	516
IPD	ISD	IS - Application Development	222	224	90	134
Enterprise Funds						
EAA	SWM	PW - Solid Waste Management (all funds)	68,562	68,971	65,827	3,144
EAD	MCR	Arrowhead Regional Medical Center (all funds)			(822)	822
General Fund Operating Units						
AAA	APT	Airports (all funds)	1,636	1,646	1,636	10
AAA	ASR	Assessor/Recorder/County Clerk (all funds)	213,669	214,943	213,023	1,920
AAA	AWM	Agriculture/Weights & Measures (all funds)	43,782	44,044	43,564	480
AAA	BDF	Board of Supervisors (all funds)	32,506	32,699	29,308	3,391
AAA	CBD	Clerk of the Board (all funds)	14,621	14,708	12,260	2,448

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

		Custodial Services				
		Base:	Allocation:			
Fund	Dept	Job Costs	Base x 1.0060	Credits	Total	
AAA	CCM	County Museum (all funds)	160,427	161,383	157,331	4,052
AAA	CCP	Regional Parks (all funds)	10,970	11,035	10,886	149
AAA	CCS	PH - California Children's Services				0
AAA	CTN	CTC - Court Judicial Benefits				0
AAA	DAT	District Attorney (all funds)	366,787	368,974	366,465	2,509
AAA	DCS	Child Support Services (all funds)	191,901	193,045	191,901	1,144
AAA	DPA	Human Services Admin Claim (all funds)	173,628	174,663	172,796	1,867
AAA	EDF	Economic Development Agency (all funds)	22,635	22,771	22,590	181
AAA	EMC	PH - Indigent Ambulance				0
AAA	FLP	CTC - Drug Court Programs				0
AAA	GJY	CTC - Grand Jury	9,440	9,496	9,440	56
AAA	HCC	Health Administration (all funds)				0
AAA	IDC	CTC - Indigent Defense (all funds)				0
AAA	JPL	Capital Facilities Leases				0
AAA	LIT	Litigation				0
AAA	LNJ	Law and Justice Group (all funds)				0
AAA	LUS	Land Use Services Department (all funds)	86,968	87,486	86,851	635
AAA	MLH	Behavioral Health (all funds)	169,561	170,572	165,671	4,901
AAA	OCH	HR - Ctr for Emp Hlth & Wellness				0
AAA	PBD	Public Defender	153,739	154,656	153,454	1,202
AAA	PGD	Public Guardian - Conservator (all funds)	15,848	15,942	15,790	152
AAA	PHL	Public Health (all funds)	228,298	229,659	227,298	2,361
AAA	PRB	Probation - Admin, Corr & Det (all funds)	772,596	777,202	769,121	8,081
AAA	ROV	Registrar of Voters	43,268	43,526	43,268	258
AAA	SCL	County Schools				0
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	820,174	825,063	815,186	9,877
AAA	SVR	PW - Surveyor (all funds)	15,196	15,287	15,196	91
AAA	TRC	CTC - Trial Court Funding MOE				0
AAA	VAF	Veterans Affairs	17,794	17,900	17,794	106
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	42,574	42,828	40,447	2,381
AAF	OOA	Aging and Adult Services				0
CJV	CIP	Capital Improvement Funds (all funds)	15,991	16,086	12,592	3,494
FPD	106	SBC Fire Protection District (all funds)	66,892	67,291	63,621	3,670
RFZ	097	Flood Control District (all zones)	58,750	59,101	48,458	10,643

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

Fund	Dept		Custodial Services		Credits	Total
			Base:	Allocation:		
			Job Costs	Base x 1.0060		
RHH	498	IHSS Public Authority				0
RRC	903	Children & Families First Commission				0
RSC	HPS	Preschool Services				0
SAA	TRA	PW - Transportation (all funds)	103,576	104,193	103,576	617
SAC	JOB	Workforce Development (all funds)				0
SAP	CLB	County Library (all funds)	11,340	11,408	8,811	2,597
SCJ	CAO	Courthouse Temp Construction				0
SCM	CAO	Criminal Justice Temp Const				0
SFH	CAO	Disaster Recovery Fund				0
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA) (all funds)				0
All Other						
(various)	(various)	All Other	414,052	416,521	600,511	(183,990)
(various)	(various)	Self-Gov'd Special Districts (summary)				0
MPA	500	Mojave Desert AQMD (all funds)				0
NFY	870	S A N B A G (all funds)				0
NGJ	875	Inland Library System (all funds)				0
NHY	890	L A F C O				0
NIA	900	County Law Library (all funds) (all funds)				0
PAB	RET	Board of Retirement - Admin (all funds)				0
SQE	SSV	SA San Sevaine/Cedar Glen RDA (all funds)				0
Totals			4,973,260	5,002,911	4,994,776	8,135

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

			Custodial Services			
			Base:	Allocation:		
Fund	Dept		Job Costs	Base x 0.0292	Total	Total Allocation
Central Support Service Units						
AAA	ANE	Real Estate - Project Mgmt Division			0	415
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector			0	2,152
AAA	CAO/FAB	County Administrative Office			0	1,560
AAA	CCL	County Counsel			0	723
AAA	FMC	Facilities Management - Custodial			0	24,523
AAA	FMG	Facilities Management - Grounds			0	2,972
AAA	FMM	Facilities Management - Maintenance			0	46,816
AAA	HRD/UNI	Human Resources			0	771
AAA	ISD	IS - Geographical Information System			0	(181)
AAA	PUR	Purchasing			0	76
AAA	RPR/RNT	Real Estate Services/Rent			0	377
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	16,895	494	494	595
IAJ	ISD	IS - Computer Operations (all funds)	19,411	568	568	1,019
IAM	ISD	IS - Telecommunication Services (all funds)	25,976	760	760	903
IAV	PUR	Surplus Property & Storage Operations	1,817	53	53	64
IAY	PUR	Mail/Courier Services	3,203	94	94	113
IBP	RMG	Risk Management (all funds)	34,338	1,004	1,004	38,310
IFM	FLT	Fleet Management (all funds)	1,050	31	31	546
IPD	ISD	IS - Application Development	222	7	7	140
Enterprise Funds						
EAA	SWM	PW - Solid Waste Management (all funds)	68,562	2,005	2,005	5,149
EAD	MCR	Arrowhead Regional Medical Center (all funds)			0	822
General Fund Operating Units						
AAA	APT	Airports (all funds)	1,636	48	48	58
AAA	ASR	Assessor/Recorder/County Clerk (all funds)	213,669	6,248	6,248	8,168
AAA	AWM	Agriculture/Weights & Measures (all funds)	43,782	1,280	1,280	1,760
AAA	BDF	Board of Supervisors (all funds)	32,506	951	951	4,342
AAA	CBD	Clerk of the Board (all funds)	14,621	428	428	2,876

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

		Custodial Services				
		Base: Allocation:				
Fund	Dept	Job Costs	Base x 0.0292	Total	Total Allocation	
AAA	CCM	County Museum (all funds)	160,427	4,691	4,691	8,744
AAA	CCP	Regional Parks (all funds)	10,970	321	321	470
AAA	CCS	PH - California Children's Services			0	0
AAA	CTN	CTC - Court Judicial Benefits			0	0
AAA	DAT	District Attorney (all funds)	366,787	10,726	10,726	13,234
AAA	DCS	Child Support Services (all funds)	191,901	5,612	5,612	6,756
AAA	DPA	Human Services Admin Claim (all funds)	173,628	5,077	5,077	6,944
AAA	EDF	Economic Development Agency (all funds)	22,635	662	662	843
AAA	EMC	PH - Indigent Ambulance			0	0
AAA	FLP	CTC - Drug Court Programs			0	0
AAA	GJY	CTC - Grand Jury	9,440	276	276	332
AAA	HCC	Health Administration (all funds)			0	0
AAA	IDC	CTC - Indigent Defense (all funds)			0	0
AAA	JPL	Capital Facilities Leases			0	0
AAA	LIT	Litigation			0	0
AAA	LNJ	Law and Justice Group (all funds)			0	0
AAA	LUS	Land Use Services Department (all funds)	86,968	2,543	2,543	3,178
AAA	MLH	Behavioral Health (all funds)	169,561	4,958	4,958	9,860
AAA	OCH	HR - Ctr for Emp Hlth & Wellness			0	0
AAA	PBD	Public Defender	153,739	4,496	4,496	5,697
AAA	PGD	Public Guardian - Conservator (all funds)	15,848	463	463	616
AAA	PHL	Public Health (all funds)	228,298	6,676	6,676	9,037
AAA	PRB	Probation - Admin, Corr & Det (all funds)	772,596	22,593	22,593	30,673
AAA	ROV	Registrar of Voters	43,268	1,265	1,265	1,524
AAA	SCL	County Schools			0	0
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	820,174	23,984	23,984	33,861
AAA	SVR	PW - Surveyor (all funds)	15,196	444	444	535
AAA	TRC	CTC - Trial Court Funding MOE			0	0
AAA	VAF	Veterans Affairs	17,794	520	520	626
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	42,574	1,245	1,245	3,626
AAF	OOA	Aging and Adult Services			0	0
CJV	CIP	Capital Improvement Funds (all funds)	15,991	468	468	3,962
FPD	106	SBC Fire Protection District (all funds)	66,892	1,956	1,956	5,626
RFZ	097	Flood Control District (all zones)	58,750	1,718	1,718	12,361

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

			Custodial Services			
			Base:	Allocation:		
Fund	Dept		Job Costs	Base x 0.0292	Total	Total Allocation
RHH	498	IHSS Public Authority			0	0
RRC	903	Children & Families First Commission			0	0
RSC	HPS	Preschool Services			0	0
SAA	TRA	PW - Transportation (all funds)	103,576	3,029	3,029	3,646
SAC	JOB	Workforce Development (all funds)			0	0
SAP	CLB	County Library (all funds)	11,340	332	332	2,929
SCJ	CAO	Courthouse Temp Construction			0	0
SCM	CAO	Criminal Justice Temp Const			0	0
SFH	CAO	Disaster Recovery Fund			0	0
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA) (all funds)			0	0
All Other						
(various)	(various)	All Other	414,052	12,108	12,108	(171,882)
(various)	(various)	Self-Gov'd Special Districts (summary)			0	0
MPA	500	Mojave Desert AQMD (all funds)			0	0
NFY	870	S A N B A G (all funds)			0	0
NGJ	875	Inland Library System (all funds)			0	0
NHY	890	L A F C O			0	0
NIA	900	County Law Library (all funds) (all funds)			0	0
PAB	RET	Board of Retirement - Admin (all funds)			0	0
SQE	SSV	SA San Sevaine/Cedar Glen RDA (all funds)			0	0
Totals			4,450,093	130,132	130,132	138,266



FACILITIES MANAGEMENT - GROUNDS

AAA FMD FMG

STATEMENT OF FUNCTION

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

DESCRIPTION OF COSTS

The costs allocated include:

- (1) Current Expenditures:
Salaries and employee benefits, services and supplies (net of abatements and encumbered amounts), interest on leased/purchased equipment, interfund charges, and payments on prior-year encumbrances;
- (2) Building Depreciation Expense:
Straight Line (S/L) depreciation of acquisition cost over the asset life;
- (3) Computer Software and Equipment Depreciation Expense:
Straight Line (S/L) depreciation of acquisition cost over the asset life;
- (4) Unbilled Utilities Costs.

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

The allowable costs are allocated to all benefiting entities based on their actual routine and non-routine service charges. Grounds routine services are charged to departments based on occupancy square footage. Grounds non-routine services are charged to departments based on requisitions.

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

Facilities Management - Grounds

1st Allocation

Details	Source Section	Amount
COSTS		
Current Expenditures	4	1,263,529
Building Depreciation	5	2,100
Computer Software & Equipment Depreciation	6	1,479
Utilities	8	5,057
TOTAL ALLOCABLE		1,272,165
NET ALLOCABLE		1,272,165

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0068	Less: Unallocated Costs	Less: Program Reimbursement
Grounds Services	1,263,529	1,272,165	0	0
TOTALS	1,263,529	1,272,165	0	0

Facilities Management - Grounds

2nd Allocation

Fund	Dept	Description	Amount
AAA	ANE	Real Estate - Project Mgmt Division	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	5,434
AAA	CAO/FAB	County Administrative Office	1,259
AAA	CCL	County Counsel	616
AAA	FMC	Facilities Management - Custodial	2,972
AAA	FMG	Facilities Management - Grounds	645
AAA	FMM	Facilities Management - Maintenance	4,512
AAA	HRD/UNI	Human Resources	4,415
AAA	ISD	IS - Geographical Information System	203
AAA	PUR	Purchasing	5,848
AAA	RPR/RNT	Real Estate Services/Rent	0
TOTAL ALLOCABLE			25,903

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.0205	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
1,272,165	25,903	25,903	Job Costs
1,272,165	25,903	25,903	

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

		Grounds Services			
		Base:	Allocation:		
Fund	Dept	Job Costs	Base x 0.7728	Credits	Total
Central Support Service Units					
AAA	ANE	Real Estate - Project Mgmt Division	1,979	1,529	1,979 (450)
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	32,563	25,165	32,563 (7,398)
AAA	CAO/FAB	County Administrative Office	12,280	9,490	12,280 (2,790)
AAA	CCL	County Counsel	13,094	10,119	13,094 (2,975)
AAA	FMC	Facilities Management - Custodial	6,887	5,323	5,323
AAA	FMG	Facilities Management - Grounds	835	645	645
AAA	FMM	Facilities Management - Maintenance	13,148	10,161	10,161
AAA	HRD/UNI	Human Resources	14,667	11,335	14,667 (3,332)
AAA	ISD	IS - Geographical Information System	190	147	190 (43)
AAA	PUR	Purchasing	2,583	1,996	2,583 (587)
AAA	RPR/RNT	Real Estate Services/Rent	122,570	94,725	122,569 (27,844)
Operating Units					
Internal Service Funds					
IAG	PUR	Printing Services	3,482	2,691	3,482 (791)
IAJ	ISD	IS - Computer Operations (all funds)	34,642	26,772	35,038 (8,266)
IAM	ISD	IS - Telecommunication Services (all funds)	9,691	7,489	8,900 (1,411)
IAV	PUR	Surplus Property & Storage Operations	10,114	7,816	10,114 (2,298)
IAY	PUR	Mail/Courier Services	2,319	1,792	2,319 (527)
IBP	RMG	Risk Management (all funds)	7,008	5,416	11,377 (5,961)
IFM	FLT	Fleet Management (all funds)	21,180	16,368	21,180 (4,812)
IPD	ISD	IS - Application Development			0
Enterprise Funds					
EAA	SWM	PW - Solid Waste Management (all funds)	31,423	24,284	30,579 (6,295)
EAD	MCR	Arrowhead Regional Medical Center (all funds)	469,672	362,974	469,478 (106,504)
General Fund Operating Units					
AAA	APT	Airports (all funds)	338	261	338 (77)
AAA	ASR	Assessor/Recorder/County Clerk (all funds)	40,274	31,125	40,274 (9,149)
AAA	AWM	Agriculture/Weights & Measures (all funds)	7,678	5,934	7,678 (1,744)
AAA	BDF	Board of Supervisors (all funds)	6,518	5,037	6,518 (1,481)
AAA	CBD	Clerk of the Board (all funds)	2,590	2,002	2,590 (588)

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

		Grounds Services				
		Base:	Allocation:			
Fund	Dept	Job Costs	Base x 0.7728	Credits	Total	
AAA	CCM	County Museum (all funds)	49,263	38,072	49,263	(11,191)
AAA	CCP	Regional Parks (all funds)	2,258	1,745	2,258	(513)
AAA	CCS	PH - California Children's Services				0
AAA	CTN	CTC - Court Judicial Benefits				0
AAA	DAT	District Attorney (all funds)	68,063	52,601	67,995	(15,394)
AAA	DCS	Child Support Services (all funds)				0
AAA	DPA	Human Services Admin Claim (all funds)	7,642	5,906	6,100	(194)
AAA	EDF	Economic Development Agency (all funds)	4,091	3,162	4,091	(929)
AAA	EMC	PH - Indigent Ambulance				0
AAA	FLP	CTC - Drug Court Programs				0
AAA	GJY	CTC - Grand Jury	1,926	1,488	1,926	(438)
AAA	HCC	Health Administration (all funds)				0
AAA	IDC	CTC - Indigent Defense (all funds)				0
AAA	JPL	Capital Facilities Leases				0
AAA	LIT	Litigation				0
AAA	LNJ	Law and Justice Group (all funds)				0
AAA	LUS	Land Use Services Department (all funds)	16,941	13,092	16,941	(3,849)
AAA	MLH	Behavioral Health (all funds)	25,189	19,467	25,189	(5,722)
AAA	OCH	HR - Ctr for Emp Hlth & Wellness				0
AAA	PBD	Public Defender	26,032	20,118	26,032	(5,914)
AAA	PGD	Public Guardian - Conservator (all funds)	7,599	5,873	7,599	(1,726)
AAA	PHL	Public Health (all funds)	40,197	31,065	40,197	(9,132)
AAA	PRB	Probation - Admin, Corr & Det (all funds)	211,473	163,431	211,473	(48,042)
AAA	ROV	Registrar of Voters	15,638	12,085	15,638	(3,553)
AAA	SCL	County Schools				0
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	105,255	81,344	105,255	(23,911)
AAA	SVR	PW - Surveyor (all funds)	3,101	2,397	3,101	(704)
AAA	TRC	CTC - Trial Court Funding MOE				0
AAA	VAF	Veterans Affairs	3,631	2,806	3,631	(825)
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	3,940	3,045	3,940	(895)
AAF	OOA	Aging and Adult Services				0
CJV	CIP	Capital Improvement Funds (all funds)	1,169	904	1,169	(265)
FPD	106	SBC Fire Protection District (all funds)	10,638	8,221	10,638	(2,417)
RFZ	097	Flood Control District (all zones)	10,010	7,736	9,897	(2,161)

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

		Grounds Services			
		Base: Allocation:			
Fund	Dept	Job Costs	Base x 0.7728	Credits	Total
RHH	498	IHSS Public Authority			0
RRC	903	Children & Families First Commission			0
RSC	HPS	2,219	1,715	2,219	(504)
SAA	TRA	20,136	15,562	20,136	(4,574)
SAC	JOB	Workforce Development (all funds)			0
SAP	CLB	2,884	2,229	2,658	(429)
SCJ	CAO	Courthouse Temp Construction			0
SCM	CAO	Criminal Justice Temp Const			0
SFH	CAO	Disaster Recovery Fund			0
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA) (all funds)			0
All Other					
(various)	(various)	139,106	107,505	77,834	29,671
(various)	(various)	Self-Gov'd Special Districts (summary)			0
MPA	500	Mojave Desert AQMD (all funds)			0
NFY	870	S A N B A G (all funds)			0
NGJ	875	Inland Library System (all funds)			0
NHY	890	L A F C O			0
NIA	900	County Law Library (all funds) (all funds)			0
PAB	RET	Board of Retirement - Admin (all funds)			0
SQE	SSV	SA San Sevaine/Cedar Glen RDA (all funds)			0
Totals		1,646,126	1,272,165	1,564,970	(292,805)

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

			Grounds Services			
			Base:	Allocation:		
Fund	Dept		Job Costs	Base x 0.0182	Total	Total Allocation
Central Support Service Units						
AAA	ANE	Real Estate - Project Mgmt Division			0	(450)
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector			0	(7,398)
AAA	CAO/FAB	County Administrative Office			0	(2,790)
AAA	CCL	County Counsel			0	(2,975)
AAA	FMC	Facilities Management - Custodial			0	5,323
AAA	FMG	Facilities Management - Grounds			0	645
AAA	FMM	Facilities Management - Maintenance			0	10,161
AAA	HRD/UNI	Human Resources			0	(3,332)
AAA	ISD	IS - Geographical Information System			0	(43)
AAA	PUR	Purchasing			0	(587)
AAA	RPR/RNT	Real Estate Services/Rent			0	(27,844)
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	3,482	63	63	(728)
IAJ	ISD	IS - Computer Operations (all funds)	34,642	630	630	(7,636)
IAM	ISD	IS - Telecommunication Services (all funds)	9,691	176	176	(1,234)
IAV	PUR	Surplus Property & Storage Operations	10,114	184	184	(2,114)
IAY	PUR	Mail/Courier Services	2,319	42	42	(485)
IBP	RMG	Risk Management (all funds)	7,008	127	127	(5,834)
IFM	FLT	Fleet Management (all funds)	21,180	385	385	(4,427)
IPD	ISD	IS - Application Development			0	0
Enterprise Funds						
EAA	SWM	PW - Solid Waste Management (all funds)	31,423	571	571	(5,724)
EAD	MCR	Arrowhead Regional Medical Center (all funds)	469,672	8,536	8,536	(97,969)
General Fund Operating Units						
AAA	APT	Airports (all funds)	338	6	6	(71)
AAA	ASR	Assessor/Recorder/County Clerk (all funds)	40,274	732	732	(8,417)
AAA	AWM	Agriculture/Weights & Measures (all funds)	7,678	140	140	(1,605)
AAA	BDF	Board of Supervisors (all funds)	6,518	118	118	(1,362)
AAA	CBD	Clerk of the Board (all funds)	2,590	47	47	(541)

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

		Grounds Services			
		Base:	Allocation:		
Fund	Dept	Job Costs	Base x 0.0182	Total	Total Allocation
AAA	CCM	County Museum (all funds)	49,263	895	895 (10,296)
AAA	CCP	Regional Parks (all funds)	2,258	41	41 (472)
AAA	CCS	PH - California Children's Services		0	0
AAA	CTN	CTC - Court Judicial Benefits		0	0
AAA	DAT	District Attorney (all funds)	68,063	1,237	1,237 (14,157)
AAA	DCS	Child Support Services (all funds)		0	0
AAA	DPA	Human Services Admin Claim (all funds)	7,642	139	139 (55)
AAA	EDF	Economic Development Agency (all funds)	4,091	74	74 (855)
AAA	EMC	PH - Indigent Ambulance		0	0
AAA	FLP	CTC - Drug Court Programs		0	0
AAA	GJY	CTC - Grand Jury	1,926	35	35 (403)
AAA	HCC	Health Administration (all funds)		0	0
AAA	IDC	CTC - Indigent Defense (all funds)		0	0
AAA	JPL	Capital Facilities Leases		0	0
AAA	LIT	Litigation		0	0
AAA	LNJ	Law and Justice Group (all funds)		0	0
AAA	LUS	Land Use Services Department (all funds)	16,941	308	308 (3,541)
AAA	MLH	Behavioral Health (all funds)	25,189	458	458 (5,265)
AAA	OCH	HR - Ctr for Emp Hlth & Wellness		0	0
AAA	PBD	Public Defender	26,032	473	473 (5,441)
AAA	PGD	Public Guardian - Conservator (all funds)	7,599	138	138 (1,588)
AAA	PHL	Public Health (all funds)	40,197	731	731 (8,401)
AAA	PRB	Probation - Admin, Corr & Det (all funds)	211,473	3,843	3,843 (44,198)
AAA	ROV	Registrar of Voters	15,638	284	284 (3,268)
AAA	SCL	County Schools		0	0
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	105,255	1,913	1,913 (21,999)
AAA	SVR	PW - Surveyor (all funds)	3,101	56	56 (648)
AAA	TRC	CTC - Trial Court Funding MOE		0	0
AAA	VAF	Veterans Affairs	3,631	66	66 (759)
Other Operating Units					
(various)	(various)	Brd-Gov'd Special Districts (summary)	3,940	72	72 (823)
AAF	OOA	Aging and Adult Services		0	0
CJV	CIP	Capital Improvement Funds (all funds)	1,169	21	21 (244)
FPD	106	SBC Fire Protection District (all funds)	10,638	193	193 (2,223)
RFZ	097	Flood Control District (all zones)	10,010	182	182 (1,979)

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

		Grounds Services				
		Base: Allocation:				
Fund	Dept	Job Costs	Base x 0.0182	Total	Total Allocation	
RHH	498	IHSS Public Authority		0	0	
RRC	903	Children & Families First Commission		0	0	
RSC	HPS	Preschool Services	2,219	40	(464)	
SAA	TRA	PW - Transportation (all funds)	20,136	366	(4,208)	
SAC	JOB	Workforce Development (all funds)		0	0	
SAP	CLB	County Library (all funds)	2,884	52	(377)	
SCJ	CAO	Courthouse Temp Construction		0	0	
SCM	CAO	Criminal Justice Temp Const		0	0	
SFH	CAO	Disaster Recovery Fund		0	0	
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA) (all funds)		0	0	
All Other						
(various)	(various)	All Other	139,106	2,528	32,199	
(various)	(various)	Self-Gov'd Special Districts (summary)		0	0	
MPA	500	Mojave Desert AQMD (all funds)		0	0	
NFY	870	S A N B A G (all funds)		0	0	
NGJ	875	Inland Library System (all funds)		0	0	
NHY	890	L A F C O		0	0	
NIA	900	County Law Library (all funds) (all funds)		0	0	
PAB	RET	Board of Retirement - Admin (all funds)		0	0	
SQE	SSV	SA San Sevaine/Cedar Glen RDA (all funds)		0	0	
Totals			1,425,330	25,903	(266,901)	



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

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

The allowable costs are allocated to all benefiting entities based on their actual routine and non-routine service charges. Maintenance routine services are charged to departments based on occupancy square footage. Maintenance non-routine services are charged to departments based on requisitions.

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

Facilities Management - Maintenance

1st Allocation

Details	Source Section	Amount
COSTS		
Current Expenditures	4	10,963,214
Building Depreciation	5	33,078
Computer Software & Equipment Depreciation	6	24,998
Utilities	8	79,653
TOTAL ALLOCABLE		11,100,943
REVENUE		
Miscellaneous Revenue		2,770
		2,770
NET ALLOCABLE		11,098,174

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0123	Less: Unallocated Costs	Less: Program Reimbursement
Maintenance Services	10,963,214	11,098,174	0	10,588
TOTALS	10,963,214	11,098,174	0	10,588

Facilities Management - Maintenance

2nd Allocation

Fund	Dept	Description	Amount
AAA	ANE	Real Estate - Project Mgmt Division	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	48,323
AAA	CAO/FAB	County Administrative Office	18,432
AAA	CCL	County Counsel	9,703
AAA	FMC	Facilities Management - Custodial	46,816
AAA	FMG	Facilities Management - Grounds	10,161
AAA	FMM	Facilities Management - Maintenance	71,057
AAA	HRD/UNI	Human Resources	40,597
AAA	ISD	IS - Geographical Information System	2,975
AAA	PUR	Purchasing	19,297
AAA	RPR/RNT	Real Estate Services/Rent	0
TOTAL ALLOCABLE			267,360

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.0244	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
11,087,586	267,360	267,360	Job Costs
11,087,586	267,360	267,360	

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

Fund	Dept		Maintenance Services		Credits	Total
			Base: Job Costs	Allocation: Base x 0.9187		
Central Support Service Units						
AAA	ANE	Real Estate - Project Mgmt Division	16,955	15,576	16,955	(1,379)
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	225,124	206,813	224,517	(17,704)
AAA	CAO/FAB	County Administrative Office	102,586	94,241	96,272	(2,031)
AAA	CCL	County Counsel	93,349	85,756	90,880	(5,124)
AAA	FMC	Facilities Management - Custodial	40,516	37,220		37,220
AAA	FMG	Facilities Management - Grounds	4,911	4,512		4,512
AAA	FMM	Facilities Management - Maintenance	77,348	71,057		71,057
AAA	HRD/UNI	Human Resources	102,093	93,789	96,142	(2,353)
AAA	ISD	IS - Geographical Information System	3,541	3,253	3,360	(107)
AAA	PUR	Purchasing	24,487	22,495	16,595	5,900
AAA	RPR/RNT	Real Estate Services/Rent	608,488	558,994	608,491	(49,497)
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	26,245	24,110	26,245	(2,135)
IAJ	ISD	IS - Computer Operations (all funds)	280,767	257,929	256,686	1,243
IAM	ISD	IS - Telecommunication Services (all funds)	133,520	122,660	119,240	3,420
IAV	PUR	Surplus Property & Storage Operations	28,587	26,262	28,587	(2,325)
IAY	PUR	Mail/Courier Services	9,541	8,765	9,541	(776)
IBP	RMG	Risk Management (all funds)	52,291	48,038	(59,772)	107,810
IFM	FLT	Fleet Management (all funds)	74,298	68,254	73,688	(5,434)
IPD	ISD	IS - Application Development	4,852	4,458	4,985	(527)
Enterprise Funds						
EAA	SWM	PW - Solid Waste Management (all funds)	93,593	85,980	87,762	(1,782)
EAD	MCR	Arrowhead Regional Medical Center (all funds)			(64)	64
General Fund Operating Units						
AAA	APT	Airports (all funds)	2,213	2,033	2,130	(97)
AAA	ASR	Assessor/Recorder/County Clerk (all funds)	280,579	257,757	277,908	(20,151)
AAA	AWM	Agriculture/Weights & Measures (all funds)	72,086	66,222	72,005	(5,783)
AAA	BDF	Board of Supervisors (all funds)	53,120	48,799	51,556	(2,757)
AAA	CBD	Clerk of the Board (all funds)	20,852	19,156	19,256	(100)

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

		Maintenance Services				
Fund	Dept		Base:	Allocation:	Credits	Total
			Job Costs	Base x 0.9187		
AAA	CCM	County Museum (all funds)	255,852	235,041	254,258	(19,217)
AAA	CCP	Regional Parks (all funds)	14,955	13,739	14,955	(1,216)
AAA	CCS	PH - California Children's Services				0
AAA	CTN	CTC - Court Judicial Benefits				0
AAA	DAT	District Attorney (all funds)	494,854	454,603	487,755	(33,152)
AAA	DCS	Child Support Services (all funds)				0
AAA	DPA	Human Services Admin Claim (all funds)	65,153	59,853	64,355	(4,502)
AAA	EDF	Economic Development Agency (all funds)	27,963	25,688	26,875	(1,187)
AAA	EMC	PH - Indigent Ambulance				0
AAA	FLP	CTC - Drug Court Programs				0
AAA	GJY	CTC - Grand Jury	12,456	11,443	12,456	(1,013)
AAA	HCC	Health Administration (all funds)				0
AAA	IDC	CTC - Indigent Defense (all funds)				0
AAA	JPL	Capital Facilities Leases				0
AAA	LIT	Litigation				0
AAA	LNJ	Law and Justice Group (all funds)				0
AAA	LUS	Land Use Services Department (all funds)	144,672	132,905	129,343	3,562
AAA	MLH	Behavioral Health (all funds)	229,290	210,640	220,571	(9,931)
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	246	226	246	(20)
AAA	PBD	Public Defender	231,310	212,495	212,979	(484)
AAA	PGD	Public Guardian - Conservator (all funds)	33,585	30,853	32,646	(1,793)
AAA	PHL	Public Health (all funds)	283,637	260,566	275,842	(15,276)
AAA	PRB	Probation - Admin, Corr & Det (all funds)	1,863,668	1,712,077	1,775,166	(63,089)
AAA	ROV	Registrar of Voters	76,568	70,340	74,310	(3,970)
AAA	SCL	County Schools	559	514		514
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	4,269,208	3,921,951	4,224,227	(302,276)
AAA	SVR	PW - Surveyor (all funds)	19,771	18,163	19,771	(1,608)
AAA	TRC	CTC - Trial Court Funding MOE				0
AAA	VAF	Veterans Affairs	26,119	23,994	26,029	(2,035)
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	29,400	27,009	29,400	(2,391)
AAF	OOA	Aging and Adult Services				0
CJV	CIP	Capital Improvement Funds (all funds)	200,158	183,877	176,792	7,085
FPD	106	SBC Fire Protection District (all funds)	114,274	104,979	109,131	(4,152)
RFZ	097	Flood Control District (all zones)	90,786	83,401	79,897	3,504

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

		Maintenance Services				
Fund	Dept		Base: Allocation:		Credits	Total
			Job Costs	Base x 0.9187		
RHH	498	IHSS Public Authority	930	854	930	(76)
RRC	903	Children & Families First Commission				0
RSC	HPS	Preschool Services	96,327	88,492	96,327	(7,835)
SAA	TRA	PW - Transportation (all funds)	149,992	137,792	130,834	6,958
SAC	JOB	Workforce Development (all funds)	8,601	7,901	6,261	1,640
SAP	CLB	County Library (all funds)	269,306	247,401	264,751	(17,350)
SCJ	CAO	Courthouse Temp Construction				0
SCM	CAO	Criminal Justice Temp Const				0
SFH	CAO	Disaster Recovery Fund				0
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA) (all funds)				0
All Other						
(various)	(various)	All Other	627,719	576,660	587,430	(10,770)
(various)	(various)	Self-Gov'd Special Districts (summary)				0
MPA	500	Mojave Desert AQMD (all funds)				0
NFY	870	S A N B A G (all funds)				0
NGJ	875	Inland Library System (all funds)				0
NHY	890	L A F C O				0
NIA	900	County Law Library (all funds) (all funds)				0
PAB	RET	Board of Retirement - Admin (all funds)				0
SQE	SSV	SA San Sevaine/Cedar Glen RDA (all funds)				0
Totals			12,069,301	11,087,586	11,456,502	(368,916)

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

Maintenance Services

Base: Allocation:
Job Costs Base x
 0.0248

Fund	Dept		Job Costs	Base x 0.0248	Total	Total Allocation
Central Support Service Units						
AAA	ANE	Real Estate - Project Mgmt Division			0	(1,379)
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector			0	(17,704)
AAA	CAO/FAB	County Administrative Office			0	(2,031)
AAA	CCL	County Counsel			0	(5,124)
AAA	FMC	Facilities Management - Custodial			0	37,220
AAA	FMG	Facilities Management - Grounds			0	4,512
AAA	FMM	Facilities Management - Maintenance			0	71,057
AAA	HRD/UNI	Human Resources			0	(2,353)
AAA	ISD	IS - Geographical Information System			0	(107)
AAA	PUR	Purchasing			0	5,900
AAA	RPR/RNT	Real Estate Services/Rent			0	(49,497)
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	26,245	652	652	(1,483)
IAJ	ISD	IS - Computer Operations (all funds)	280,767	6,970	6,970	8,213
IAM	ISD	IS - Telecommunication Services (all funds)	133,520	3,315	3,315	6,734
IAV	PUR	Surplus Property & Storage Operations	28,587	710	710	(1,616)
IAY	PUR	Mail/Courier Services	9,541	237	237	(539)
IBP	RMG	Risk Management (all funds)	52,291	1,298	1,298	109,108
IFM	FLT	Fleet Management (all funds)	74,298	1,844	1,844	(3,589)
IPD	ISD	IS - Application Development	4,852	120	120	(407)
Enterprise Funds						
EAA	SWM	PW - Solid Waste Management (all funds)	93,593	2,323	2,323	541
EAD	MCR	Arrowhead Regional Medical Center (all funds)			0	64
General Fund Operating Units						
AAA	APT	Airports (all funds)	2,213	55	55	(42)
AAA	ASR	Assessor/Recorder/County Clerk (all funds)	280,579	6,965	6,965	(13,186)
AAA	AWM	Agriculture/Weights & Measures (all funds)	72,086	1,790	1,790	(3,993)
AAA	BDF	Board of Supervisors (all funds)	53,120	1,319	1,319	(1,438)
AAA	CBD	Clerk of the Board (all funds)	20,852	518	518	417

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

		Maintenance Services				
		Base:	Allocation:			
Fund	Dept	Job Costs	Base x 0.0248	Total	Total Allocation	
AAA	CCM	County Museum (all funds)	255,852	6,351	6,351	(12,865)
AAA	CCP	Regional Parks (all funds)	14,955	371	371	(845)
AAA	CCS	PH - California Children's Services			0	0
AAA	CTN	CTC - Court Judicial Benefits			0	0
AAA	DAT	District Attorney (all funds)	494,854	12,285	12,285	(20,868)
AAA	DCS	Child Support Services (all funds)			0	0
AAA	DPA	Human Services Admin Claim (all funds)	65,153	1,617	1,617	(2,884)
AAA	EDF	Economic Development Agency (all funds)	27,963	694	694	(492)
AAA	EMC	PH - Indigent Ambulance			0	0
AAA	FLP	CTC - Drug Court Programs			0	0
AAA	GJY	CTC - Grand Jury	12,456	309	309	(704)
AAA	HCC	Health Administration (all funds)			0	0
AAA	IDC	CTC - Indigent Defense (all funds)			0	0
AAA	JPL	Capital Facilities Leases			0	0
AAA	LIT	Litigation			0	0
AAA	LNJ	Law and Justice Group (all funds)			0	0
AAA	LUS	Land Use Services Department (all funds)	144,672	3,591	3,591	7,153
AAA	MLH	Behavioral Health (all funds)	229,290	5,692	5,692	(4,239)
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	246	6	6	(14)
AAA	PBD	Public Defender	231,310	5,742	5,742	5,258
AAA	PGD	Public Guardian - Conservator (all funds)	33,585	834	834	(959)
AAA	PHL	Public Health (all funds)	283,637	7,041	7,041	(8,235)
AAA	PRB	Probation - Admin, Corr & Det (all funds)	1,863,668	46,265	46,265	(16,823)
AAA	ROV	Registrar of Voters	76,568	1,901	1,901	(2,069)
AAA	SCL	County Schools	559	14	14	528
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	4,269,208	105,982	105,982	(196,294)
AAA	SVR	PW - Surveyor (all funds)	19,771	491	491	(1,117)
AAA	TRC	CTC - Trial Court Funding MOE			0	0
AAA	VAF	Veterans Affairs	26,119	648	648	(1,386)
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	29,400	730	730	(1,662)
AAF	OOA	Aging and Adult Services			0	0
CJV	CIP	Capital Improvement Funds (all funds)	200,158	4,969	4,969	12,054
FPD	106	SBC Fire Protection District (all funds)	114,274	2,837	2,837	(1,315)
RFZ	097	Flood Control District (all zones)	90,786	2,254	2,254	5,758

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

Maintenance Services

Fund	Dept		Base: Allocation:		Total	Total Allocation
			Job Costs	Base x 0.0248		
RHH	498	IHSS Public Authority	930	23	23	(53)
RRC	903	Children & Families First Commission			0	0
RSC	HPS	Preschool Services	96,327	2,391	2,391	(5,444)
SAA	TRA	PW - Transportation (all funds)	149,992	3,724	3,724	10,681
SAC	JOB	Workforce Development (all funds)	8,601	214	214	1,854
SAP	CLB	County Library (all funds)	269,306	6,685	6,685	(10,665)
SCJ	CAO	Courthouse Temp Construction			0	0
SCM	CAO	Criminal Justice Temp Const			0	0
SFH	CAO	Disaster Recovery Fund			0	0
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA) (all funds)			0	0
All Other						
(various)	(various)	All Other	627,719	15,583	15,583	4,813
(various)	(various)	Self-Gov'd Special Districts (summary)			0	0
MPA	500	Mojave Desert AQMD (all funds)			0	0
NFY	870	S A N B A G (all funds)			0	0
NGJ	875	Inland Library System (all funds)			0	0
NHY	890	L A F C O			0	0
NIA	900	County Law Library (all funds) (all funds)			0	0
PAB	RET	Board of Retirement - Admin (all funds)			0	0
SQE	SSV	SA San Sevaine/Cedar Glen RDA (all funds)			0	0
Totals			10,769,903	267,360	267,360	(101,556)



HUMAN RESOURCES

AAA HRD/UNI

STATEMENT OF FUNCTION

Human Resources assists departments in acquiring, developing, and maintaining an effective workforce. Human Resources maintains County employee records, conducts salary and job classification studies, and offers personnel management and employee recruitment services. Human Resources also administers the Employee Health and Wellness program, the Employee Benefits program, the Employee Management and Compensation System (EMACS), and unemployment claims.

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

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

DESCRIPTION OF COSTS

The costs allocated include:

- (1) Current Expenditures:
Salaries and employee benefits, services and supplies (net of abatements and encumbered amounts), interest on leased/purchased equipment, interfund charges, and payments on prior-year encumbrances;
- (2) Building Depreciation Expense:
Straight Line (S/L) depreciation of acquisition cost over the asset life;
- (3) Computer Software and Equipment Depreciation Expense:
Straight Line (S/L) depreciation of acquisition cost over the asset life;
- (4) Unbilled Utilities Costs.

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

The allowable costs are distributed among all functions based on actual costs, and then allocated to all benefiting entities as follows:

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

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

Human Resources

1st Allocation

Details	Source Section	Amount
COSTS		
Current Expenditures	4	18,241,078
Building Depreciation	5	77,473
Computer Software & Equipment Depreciation	6	2,224
Utilities	8	95,818
TOTAL ALLOCABLE		18,416,594
REVENUE		
Miscellaneous Revenue		107
		107
NET ALLOCABLE		18,416,487

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0097	Less: Unallocated Costs	Less: Program Reimbursement
Civil Service Commission	204,893	206,880	0	49,936
Commuter Services	524,567	529,654	529,654	0
EMACS Team	2,167,816	2,188,839	0	0
Employee Benefits	4,530,394	4,574,327	0	3,745,329
HRD Admin. Support - OCH	152,930	152,930	152,930	0
Personnel Services	7,971,491	8,048,794	0	645,193
Unemployment Insurance	2,688,987	2,715,063	0	0
TOTALS	18,241,078	18,416,487	682,584	4,440,458

Human Resources

2nd Allocation

Fund	Dept	Description	Amount
AAA	ANE	Real Estate - Project Mgmt Division	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	78,824
AAA	CAO/FAB	County Administrative Office	34,443
AAA	CCL	County Counsel	622,675
AAA	FMC	Facilities Management - Custodial	771
AAA	FMG	Facilities Management - Grounds	(3,332)
AAA	FMM	Facilities Management - Maintenance	(2,353)
AAA	HRD/UNI	Human Resources	63,568
AAA	ISD	IS - Geographical Information System	15,096
AAA	PUR	Purchasing	12,053
AAA	RPR/RNT	Real Estate Services/Rent	0
TOTAL ALLOCABLE			821,745

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.0454	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
156,944	9,308	9,308	No. of CSC Covered Emps.
0	23,831	0	Not Allocated
2,188,839	98,484	98,484	No. of Payroll Warrants
828,998	205,816	205,816	No. of Emps. Covered
0	0	0	Not Allocated
7,403,601	362,145	362,145	No. of Emps. Served
2,715,063	122,161	122,161	UI Costs
13,293,445	821,745	797,914	

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

Fund	Dept		Civil Service Comm		Employee Benefits	
			No. of CSC Covered Emps.	Base x Allocation: 9.0400	No. of Emps. Covered	Base x Allocation: 41.1715
Central Support Service Units						
AAA	ANE	Real Estate - Project Mgmt Division	19	176	20	812
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	255	2,308	266	10,936
AAA	CAO/FAB	County Administrative Office	33	298	37	1,536
AAA	CCL	County Counsel	79	712	83	3,408
AAA	FMC	Facilities Management - Custodial	34	310	34	1,412
AAA	FMG	Facilities Management - Grounds	4	39	4	178
AAA	FMM	Facilities Management - Maintenance	63	571	63	2,602
AAA	HRD/UNI	Human Resources	116	1,046	118	4,862
AAA	ISD	IS - Geographical Information System	13	118	13	535
AAA	PUR	Purchasing	22	196	22	895
AAA	RPR/RNT	Real Estate Services/Rent	21	188	22	896
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	14	130	14	594
IAJ	ISD	IS - Computer Operations (all funds)	111	1,006	111	4,581
IAM	ISD	IS - Telecommunication Services (all funds)	87	786	88	3,639
IAV	PUR	Surplus Property & Storage Operations	4	33	4	152
IAY	PUR	Mail/Courier Services	21	188	21	857
IBP	RMG	Risk Management (all funds)	55	494	56	2,288
IFM	FLT	Fleet Management (all funds)	76	687	78	3,221
IPD	ISD	IS - Application Development	78	702	78	3,196
Enterprise Funds						
EAA	SWM	PW - Solid Waste Management (all funds)	80	721	80	3,309
EAD	MCR	Arrowhead Regional Medical Center (all funds)	2,435	22,010	3,221	132,607
General Fund Operating Units						
AAA	APT	Airports (all funds)	20	176	20	803
AAA	ASR	Assessor/Recorder/County Clerk (all funds)	210	1,895	211	8,686
AAA	AWM	Agriculture/Weights & Measures (all funds)	59	531	60	2,450
AAA	BDF	Board of Supervisors (all funds)	5	45	59	2,416
AAA	CBD	Clerk of the Board (all funds)	13	118	13	535

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

EMACS Team		Personnel Svcs		Unemployment Ins		Credits	Total
Base:	Allocation:	Base:	Allocation:	Base:	Allocation:		
No. of Payroll Warrants	Base x 4.2672	No. of Emps. Served	Base x 368.3033	UI Costs	Base x 1.0866		
515	2,198	20	7,267				10,452
6,881	29,363	266	97,829	14,636	15,903	91,096	65,243
981	4,186	37	13,741	1,544	1,678		21,440
2,154	9,192	83	30,484	50	54		43,850
882	3,764	34	12,630				18,116
114	486	4	1,589	1,953	2,122		4,415
1,633	6,968	63	23,277	6,606	7,178		40,597
3,319	14,163	118	43,497				63,568
332	1,417	13	4,788			7,923	(1,066)
571	2,437	22	8,003				11,531
568	2,424	22	8,018				11,526
380	1,622	14	5,311				7,657
2,877	12,277	111	40,981			78,471	(19,626)
2,304	9,832	88	32,551			57,896	(11,089)
96	410	4	1,359				1,954
540	2,304	21	7,664	11,284	12,261		23,275
1,422	6,068	56	20,467			31,301	(1,984)
2,027	8,650	78	28,812	5,280	5,737		47,107
2,018	8,611	78	28,588			127,824	(86,728)
2,083	8,889	80	29,604			25,508	17,015
81,357	347,167	3,221	1,186,246	313,972	341,156	748,632	1,280,553
514	2,193	20	7,182				10,354
5,485	23,406	211	77,701	15,917	17,295	75,523	53,460
1,549	6,610	60	21,914				31,504
1,535	6,550	59	21,616	7,650	8,312		38,940
338	1,442	13	4,788	1,236	1,343		8,226

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

Fund	Dept		Civil Service Comm		Employee Benefits	
			No. of CSC Covered Emps.	Base: Allocation: Base x 9.0400	No. of Emps. Covered	Base: Allocation: Base x 41.1715
AAA	CCM	County Museum (all funds)	12	108	17	690
AAA	CCP	Regional Parks (all funds)	55	494	91	3,750
AAA	CCS	PH - California Children's Services	147	1,331	147	6,063
AAA	CTN	CTC - Court Judicial Benefits				
AAA	DAT	District Attorney (all funds)	468	4,227	477	19,634
AAA	DCS	Child Support Services (all funds)	398	3,600	398	16,407
AAA	DPA	Human Services Admin Claim (all funds)	4,474	40,447	4,918	202,489
AAA	EDF	Economic Development Agency (all funds)	25	221	29	1,202
AAA	EMC	PH - Indigent Ambulance				
AAA	FLP	CTC - Drug Court Programs				
AAA	GJY	CTC - Grand Jury				
AAA	HCC	Health Administration (all funds)	1	9	1	41
AAA	IDC	CTC - Indigent Defense (all funds)				
AAA	JPL	Capital Facilities Leases				
AAA	LIT	Litigation				
AAA	LNJ	Law and Justice Group (all funds)	1	8	1	38
AAA	LUS	Land Use Services Department (all funds)	109	990	118	4,817
AAA	MLH	Behavioral Health (all funds)	900	8,135	955	39,298
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	9	80	12	488
AAA	PBD	Public Defender	212	1,912	228	9,405
AAA	PGD	Public Guardian - Conservator (all funds)	19	169	19	768
AAA	PHL	Public Health (all funds)	588	5,319	605	24,917
AAA	PRB	Probation - Admin, Corr & Det (all funds)	1,107	10,003	1,116	45,915
AAA	ROV	Registrar of Voters	26	236	39	1,625
AAA	SCL	County Schools				
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	3,228	29,178	3,531	145,350
AAA	SVR	PW - Surveyor (all funds)	20	180	21	849
AAA	TRC	CTC - Trial Court Funding MOE				
AAA	VAF	Veterans Affairs	17	153	19	784
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	107	969	142	5,914
AAF	OOA	Aging and Adult Services	29	266	58	2,399
CJV	CIP	Capital Improvement Funds (all funds)				
FPD	106	SBC Fire Protection District (all funds)	612	5,535	811	33,398
RFZ	097	Flood Control District (all zones)	139	1,253	145	5,962

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

EMACS Team		Personnel Svcs		Unemployment Ins		Credits	Total
Base:	Allocation:	Base:	Allocation:	Base:	Allocation:		
No. of Payroll Warrants	Base x 4.2672	No. of Emps. Served	Base x 368.3033	UI Costs	Base x 1.0866		
444	1,895	17	6,176	23,453	25,484		34,354
2,433	10,382	91	33,545	12,647	13,742		61,913
3,768	16,079	147	54,240	7,650	8,312		86,026
							0
12,345	52,679	477	175,640	35,631	38,716		290,896
10,241	43,700	398	146,769	19,199	20,861	120,448	110,890
125,845	537,006	4,918	1,811,386	512,949	557,361	1,705,981	1,442,707
771	3,290	29	10,751	1,169	1,270	43,278	(26,544)
							0
							0
							0
26	111	1	368				529
							0
							0
							0
26	111	1	339				496
2,983	12,729	118	43,095	2,508	2,725		64,357
24,855	106,061	955	351,546	75,211	81,723	463,676	123,087
287	1,225	12	4,364				6,157
5,892	25,142	228	84,132	8,602	9,347		129,938
459	1,959	19	6,869				9,764
15,461	65,975	605	222,894	10,443	11,347	183,437	147,014
28,792	122,861	1,116	410,739	131,010	142,353	360,641	371,231
1,001	4,271	39	14,537	15,951	17,332		38,002
							0
86,860	370,649	3,531	1,300,240	99,384	107,989	183,437	1,769,968
541	2,309	21	7,591			7,287	3,641
							0
503	2,146	19	7,012	1,513	1,644		11,740
3,516	15,003	142	52,907				74,793
1,526	6,512	58	21,457	9,900	10,757		41,391
							0
18,137	77,394	811	298,768	43,576	47,349	303,711	158,733
3,745	15,981	145	53,334	5,575	6,058	47,369	35,219

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

Fund	Dept		Civil Service Comm		Employee Benefits	
			No. of CSC Covered Emps.	Base x 9.0400	No. of Emps. Covered	Base x 41.1715
RHH	498	IHSS Public Authority			33	1,373
RRC	903	Children & Families First Commission			22	921
RSC	HPS	Preschool Services	60	540	591	24,318
SAA	TRA	PW - Transportation (all funds)	258	2,329	290	11,932
SAC	JOB	Workforce Development (all funds)	79	713	90	3,719
SAP	CLB	County Library (all funds)	214	1,933	216	8,912
SCJ	CAO	Courthouse Temp Construction				
SCM	CAO	Criminal Justice Temp Const				
SFH	CAO	Disaster Recovery Fund				
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA) (all funds)	13	116	17	692
All Other						
(various)	(various)	All Other	55	498	69	2,844
(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)	50	456	54	2,231
NGJ	875	Inland Library System (all funds)			1	41
NHY	890	L A F C O	5	42	6	233
NIA	900	County Law Library (all funds) (all funds)				
PAB	RET	Board of Retirement - Admin (all funds)	1	9	53	2,173
SQE	SSV	SA San Sevaine/Cedar Glen RDA (all funds)				
Totals			17,365	156,944	20,136	828,998

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

EMACS Team		Personnel Svcs		Unemployment Ins		Credits	Total
Base:	Allocation:	Base:	Allocation:	Base:	Allocation:		
No. of Payroll Warrants	Base x 4.2672	No. of Emps. Served	Base x 368.3033	UI Costs	Base x 1.0866		
873	3,725			5,012	5,446		10,544
588	2,509	22	8,243	5,744	6,241		17,914
13,870	59,186	591	217,542	975,499	1,059,959	148,004	1,213,542
7,515	32,068	290	106,738	89,431	97,174	103,275	146,966
2,315	9,879	90	33,273	2,005	2,179		49,763
5,647	24,097	216	79,723	15,455	16,793		131,458
							0
							0
							0
441	1,882	17	6,191				8,881
							0
1,779	7,591	69	25,442				36,376
4,049	17,278			1,425	1,548		18,826
							0
1,392	5,940	54	19,958				28,585
26	111	1	368				520
150	640	6	2,081				2,996
							0
1,368	5,838	53	19,435	7,650	8,312		35,767
							0
512,945	2,188,839	20,103	7,403,601	2,498,720	2,715,063	4,914,718	8,378,727

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

Fund	Dept		Civil Service Comm		Employee Benefits	
			Base:	Allocation:	Base:	Allocation:
			No. of CSC Covered Emps.	Base x 0.5573	No. of Emps. Covered	Base x 10.5799
Central Support Service Units						
AAA	ANE	Real Estate - Project Mgmt Division				
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector				
AAA	CAO/FAB	County Administrative Office				
AAA	CCL	County Counsel				
AAA	FMC	Facilities Management - Custodial				
AAA	FMG	Facilities Management - Grounds				
AAA	FMM	Facilities Management - Maintenance				
AAA	HRD/UNI	Human Resources				
AAA	ISD	IS - Geographical Information System				
AAA	PUR	Purchasing				
AAA	RPR/RNT	Real Estate Services/Rent				
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	14	8	14	153
IAJ	ISD	IS - Computer Operations (all funds)	111	62	111	1,177
IAM	ISD	IS - Telecommunication Services (all funds)	87	48	88	935
IAV	PUR	Surplus Property & Storage Operations	4	2	4	39
IAY	PUR	Mail/Courier Services	21	12	21	220
IBP	RMG	Risk Management (all funds)	55	30	56	588
IFM	FLT	Fleet Management (all funds)	76	42	78	828
IPD	ISD	IS - Application Development	78	43	78	821
Enterprise Funds						
EAA	SWM	PW - Solid Waste Management (all funds)	80	44	80	850
EAD	MCR	Arrowhead Regional Medical Center (all funds)	2,435	1,357	3,221	34,076
General Fund Operating Units						
AAA	APT	Airports (all funds)	20	11	20	206
AAA	ASR	Assessor/Recorder/County Clerk (all funds)	210	117	211	2,232
AAA	AWM	Agriculture/Weights & Measures (all funds)	59	33	60	630
AAA	BDF	Board of Supervisors (all funds)	5	3	59	621
AAA	CBD	Clerk of the Board (all funds)	13	7	13	138

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

EMACS Team		Personnel Svcs		Unemployment Ins		Total	Total Allocation
Base:	Allocation:	Base:	Allocation:	Base:	Allocation:		
No. of Payroll Warrants	Base x 0.1990	No. of Emps. Served	Base x 18.6480	UI Costs	Base x 0.0494		
						0	10,452
						0	65,243
						0	21,440
						0	43,850
						0	18,116
						0	4,415
						0	40,597
						0	63,568
						0	(1,066)
						0	11,531
						0	11,526
380	76	14	269			505	8,162
2,877	572	111	2,075			3,887	(15,740)
2,304	458	88	1,648			3,090	(7,999)
96	19	4	69			129	2,083
540	107	21	388	11,284	557	1,284	24,559
1,422	283	56	1,036			1,938	(47)
2,027	403	78	1,459	5,280	261	2,993	50,100
2,018	402	78	1,447			2,713	(84,014)
2,083	414	80	1,499			2,808	19,823
81,357	16,187	3,221	60,062	313,972	15,504	127,186	1,407,738
514	102	20	364			683	11,037
5,485	1,091	211	3,934	15,917	786	8,160	61,620
1,549	308	60	1,110			2,080	33,584
1,535	305	59	1,094	7,650	378	2,401	41,341
338	67	13	242	1,236	61	515	8,742

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

Fund	Dept		Civil Service Comm		Employee Benefits	
			Base: No. of CSC Covered Emps.	Allocation: Base x 0.5573	Base: No. of Emps. Covered	Allocation: Base x 10.5799
AAA	CCM	County Museum (all funds)	12	7	17	177
AAA	CCP	Regional Parks (all funds)	55	30	91	964
AAA	CCS	PH - California Children's Services	147	82	147	1,558
AAA	CTN	CTC - Court Judicial Benefits				
AAA	DAT	District Attorney (all funds)	468	261	477	5,045
AAA	DCS	Child Support Services (all funds)	398	222	398	4,216
AAA	DPA	Human Services Admin Claim (all funds)	4,474	2,494	4,918	52,034
AAA	EDF	Economic Development Agency (all funds)	25	14	29	309
AAA	EMC	PH - Indigent Ambulance				
AAA	FLP	CTC - Drug Court Programs				
AAA	GJY	CTC - Grand Jury				
AAA	HCC	Health Administration (all funds)	1	1	1	11
AAA	IDC	CTC - Indigent Defense (all funds)				
AAA	JPL	Capital Facilities Leases				
AAA	LIT	Litigation				
AAA	LNJ	Law and Justice Group (all funds)	1	1	1	10
AAA	LUS	Land Use Services Department (all funds)	109	61	118	1,238
AAA	MLH	Behavioral Health (all funds)	900	502	955	10,099
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	9	5	12	125
AAA	PBD	Public Defender	212	118	228	2,417
AAA	PGD	Public Guardian - Conservator (all funds)	19	10	19	197
AAA	PHL	Public Health (all funds)	588	328	605	6,403
AAA	PRB	Probation - Admin, Corr & Det (all funds)	1,107	617	1,116	11,799
AAA	ROV	Registrar of Voters	26	15	39	418
AAA	SCL	County Schools				
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	3,228	1,799	3,531	37,351
AAA	SVR	PW - Surveyor (all funds)	20	11	21	218
AAA	TRC	CTC - Trial Court Funding MOE				
AAA	VAF	Veterans Affairs	17	9	19	201
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	107	60	142	1,520
AAF	OOA	Aging and Adult Services	29	16	58	616
CJV	CIP	Capital Improvement Funds (all funds)				
FPD	106	SBC Fire Protection District (all funds)	612	341	811	8,582
RFZ	097	Flood Control District (all zones)	139	77	145	1,532

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

EMACS Team		Personnel Svcs		Unemployment Ins		Total	Total Allocation
Base:	Allocation:	Base:	Allocation:	Base:	Allocation:		
No. of Payroll Warrants	Base x 0.1990	No. of Emps. Served	Base x 18.6480	UI Costs	Base x 0.0494		
444	88	17	313	23,453	1,158	1,743	36,097
2,433	484	91	1,698	12,647	624	3,801	65,714
3,768	750	147	2,746	7,650	378	5,514	91,540
						0	0
12,345	2,456	477	8,893	35,631	1,759	18,415	309,311
10,241	2,038	398	7,431	19,199	948	14,855	125,745
125,845	25,038	4,918	91,714	512,949	25,329	196,609	1,639,316
771	153	29	544	1,169	58	1,078	(25,466)
						0	0
						0	0
						0	0
26	5	1	19			35	564
						0	0
						0	0
						0	0
26	5	1	17			33	529
2,983	593	118	2,182	2,508	124	4,198	68,556
24,855	4,945	955	17,799	75,211	3,714	37,059	160,145
287	57	12	221			408	6,565
5,892	1,172	228	4,260	8,602	425	8,391	138,329
459	91	19	348			647	10,411
15,461	3,076	605	11,286	10,443	516	21,608	168,622
28,792	5,728	1,116	20,797	131,010	6,469	45,410	416,641
1,001	199	39	736	15,951	788	2,155	40,157
						0	0
86,860	17,282	3,531	65,834	99,384	4,908	127,173	1,897,141
541	108	21	384			721	4,362
						0	0
503	100	19	355	1,513	75	741	12,481
3,516	700	142	2,679			4,958	79,751
1,526	304	58	1,086	9,900	489	2,512	43,902
						0	0
18,137	3,609	811	15,127	43,576	2,152	29,811	188,544
3,745	745	145	2,700	5,575	275	5,330	40,549

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

Fund	Dept		Civil Service Comm		Employee Benefits	
			No. of CSC Covered Emps.	Base x Allocation: 0.5573	No. of Emps. Covered	Base x Allocation: 10.5799
RHH	498	IHSS Public Authority			33	353
RRC	903	Children & Families First Commission			22	237
RSC	HPS	Preschool Services	60	33	591	6,249
SAA	TRA	PW - Transportation (all funds)	258	144	290	3,066
SAC	JOB	Workforce Development (all funds)	79	44	90	956
SAP	CLB	County Library (all funds)	214	119	216	2,290
SCJ	CAO	Courthouse Temp Construction				
SCM	CAO	Criminal Justice Temp Const				
SFH	CAO	Disaster Recovery Fund				
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA) (all funds)	13	7	17	178
All Other						
(various)	(various)	All Other	55	31	69	731
(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)	50	28	54	573
NGJ	875	Inland Library System (all funds)			1	11
NHY	890	L A F C O	5	3	6	60
NIA	900	County Law Library (all funds) (all funds)				
PAB	RET	Board of Retirement - Admin (all funds)	1	1	53	558
SQE	SSV	SA San Sevaine/Cedar Glen RDA (all funds)				
Totals			16,706	9,308	19,454	205,816

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

EMACS Team		Personnel Svcs		Unemployment Ins		Total	Total Allocation
Base: No. of Payroll Warrants	Allocation: Base x 0.1990	Base: No. of Emps. Served	Allocation: Base x 18.6480	Base: UI Costs	Allocation: Base x 0.0494		
873	174			5,012	247	774	11,318
588	117	22	417	5,744	284	1,055	18,969
13,870	2,760	591	11,015	975,499	48,169	68,226	1,281,768
7,515	1,495	290	5,404	89,431	4,416	14,525	161,491
2,315	461	90	1,685	2,005	99	3,244	53,007
5,647	1,124	216	4,037	15,455	763	8,333	139,790
						0	0
						0	0
						0	0
441	88	17	313			586	9,467
1,779	354	69	1,288			2,404	38,780
4,049	806			1,425	70	876	19,702
						0	0
1,392	277	54	1,011			1,889	30,474
26	5	1	19			34	555
150	30	6	105			198	3,193
						0	0
1,368	272	53	984	7,650	378	2,193	37,960
						0	0
494,995	98,484	19,421	362,145	2,473,931	122,161	797,914	9,176,641



INFORMATION SERVICES - Geographical Information System

AAA ISD

STATEMENT OF FUNCTION

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

DESCRIPTION OF COSTS

The costs allocated include:

- (1) Current Expenditures:
Salaries and employee benefits, services and supplies (net of abatements and encumbered amounts), interest on leased/purchased equipment, interfund charges, and payments on prior-year encumbrances;
- (2) Building Depreciation Expense:
Straight Line (S/L) depreciation of acquisition cost over the asset life;
- (3) Computer Software and Equipment Depreciation Expense:
Straight Line (S/L) depreciation of acquisition cost over the asset life;
- (4) Unbilled Utilities Costs.

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

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

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

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

IS - Geographical Information System

1st Allocation

Details	Source Section	Amount
COSTS		
Current Expenditures	4	1,998,671
Computer Software & Equipment Depreciation	6	17,647
TOTAL ALLOCABLE		2,016,318
NET ALLOCABLE		2,016,318

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0105	Less: Unallocated Costs	Less: Program Reimbursement
Countywide Technology	1,674,787	1,692,434	739,596	5,013
GIS Services - Direct Charges	323,884	323,884	0	0
TOTALS	1,998,671	2,016,318	739,596	5,013

IS - Geographical Information System

2nd Allocation

Fund	Dept	Description	Amount
AAA	ANE	Real Estate - Project Mgmt Division	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	10,836
AAA	CAO/FAB	County Administrative Office	3,791
AAA	CCL	County Counsel	103,696
AAA	FMC	Facilities Management - Custodial	(181)
AAA	FMG	Facilities Management - Grounds	(43)
AAA	FMM	Facilities Management - Maintenance	(107)
AAA	HRD/UNI	Human Resources	(1,066)
AAA	ISD	IS - Geographical Information System	612
AAA	PUR	Purchasing	1,361
AAA	RPR/RNT	Real Estate Services/Rent	0
TOTAL ALLOCABLE			118,899

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.0595	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
947,826	99,632	99,632	No.of Emps. Covered
323,884	19,268	19,268	Direct Charge
1,271,709	118,899	118,899	

Geographical Information System AAA-ISD (1st Allocation)

Fund	Dept		Countywide Tech	
			No.of Emps. Covered	Base: Allocation: Base x 47.0682
Central Support Service Units				
AAA	ANE	Real Estate - Project Mgmt Division	20	929
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	266	12,502
AAA	CAO/FAB	County Administrative Office	37	1,756
AAA	CCL	County Counsel	83	3,896
AAA	FMC	Facilities Management - Custodial	34	1,614
AAA	FMG	Facilities Management - Grounds	4	203
AAA	FMM	Facilities Management - Maintenance	63	2,975
AAA	HRD/UNI	Human Resources	118	5,559
AAA	ISD	IS - Geographical Information System	13	612
AAA	PUR	Purchasing	22	1,023
AAA	RPR/RNT	Real Estate Services/Rent	22	1,025
Operating Units				
Internal Service Funds				
IAG	PUR	Printing Services	14	679
IAJ	ISD	IS - Computer Operations (all funds)	111	5,237
IAM	ISD	IS - Telecommunication Services (all funds)	88	4,160
IAV	PUR	Surplus Property & Storage Operations	4	174
IAY	PUR	Mail/Courier Services	21	979
IBP	RMG	Risk Management (all funds)	56	2,616
IFM	FLT	Fleet Management (all funds)	78	3,682
IPD	ISD	IS - Application Development	78	3,653
Enterprise Funds				
EAA	SWM	PW - Solid Waste Management (all funds)	80	3,783
EAD	MCR	Arrowhead Regional Medical Center (all funds)	3,221	151,599
General Fund Operating Units				
AAA	APT	Airports (all funds)	20	918
AAA	ASR	Assessor/Recorder/County Clerk (all funds)	211	9,930
AAA	AWM	Agriculture/Weights & Measures (all funds)	60	2,801
AAA	BDF	Board of Supervisors (all funds)	59	2,762
AAA	CBD	Clerk of the Board (all funds)	13	612

Geographical Information System AAA-ISD (1st Allocation)

GIS - Services Direct Charges	Credits	Total
		1,198
269		12,502
7,500	7,500	7,467
5,711		3,896
		1,614
		203
		2,975
9,537		15,096
		612
		1,023
215	72	1,168
		679
		5,237
2,500	2,674	3,986
		174
		979
		2,616
		3,682
		3,653
2,500	2,545	3,738
		151,599
		918
29,329	17,584	21,675
6,950		9,750
7,758		10,520
108		720

Geographical Information System AAA-ISD (1st Allocation)

Fund	Dept		Countywide Tech	
			No.of Emps. Covered	Base x 47.0682
AAA	CCM	County Museum (all funds)	17	791
AAA	CCP	Regional Parks (all funds)	91	4,287
AAA	CCS	PH - California Children's Services	147	6,932
AAA	CTN	CTC - Court Judicial Benefits		
AAA	DAT	District Attorney (all funds)	477	22,446
AAA	DCS	Child Support Services (all funds)	398	18,757
AAA	DPA	Human Services Admin Claim (all funds)	4,918	231,490
AAA	EDF	Economic Development Agency (all funds)	29	1,374
AAA	EMC	PH - Indigent Ambulance		
AAA	FLP	CTC - Drug Court Programs		
AAA	GJY	CTC - Grand Jury		
AAA	HCC	Health Administration (all funds)	1	47
AAA	IDC	CTC - Indigent Defense (all funds)		
AAA	JPL	Capital Facilities Leases		
AAA	LIT	Litigation		
AAA	LNJ	Law and Justice Group (all funds)	1	43
AAA	LUS	Land Use Services Department (all funds)	118	5,507
AAA	MLH	Behavioral Health (all funds)	955	44,927
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	12	558
AAA	PBD	Public Defender	228	10,752
AAA	PGD	Public Guardian - Conservator (all funds)	19	878
AAA	PHL	Public Health (all funds)	605	28,485
AAA	PRB	Probation - Admin, Corr & Det (all funds)	1,116	52,491
AAA	ROV	Registrar of Voters	39	1,858
AAA	SCL	County Schools		
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	3,531	166,167
AAA	SVR	PW - Surveyor (all funds)	21	970
AAA	TRC	CTC - Trial Court Funding MOE		
AAA	VAF	Veterans Affairs	19	896
Other Operating Units				
(various)	(various)	Brd-Gov'd Special Districts (summary)	142	6,761
AAF	OOA	Aging and Adult Services	58	2,742
CJV	CIP	Capital Improvement Funds (all funds)		
FPD	106	SBC Fire Protection District (all funds)	811	38,182
RFZ	097	Flood Control District (all zones)	145	6,816

Geographical Information System AAA-ISD (1st Allocation)

GIS - Services		
Direct Charges	Credits	Total
4,385	1,261	3,916
		4,287
		6,932
		0
		22,446
		18,757
11,362	10,500	232,352
27,104	21,484	6,993
		0
		0
		0
		47
		0
		0
		0
		43
17,192	16,761	5,938
3,884	3,034	45,777
		558
		10,752
		878
15,735	300	43,920
1,692	1,312	52,871
13,269	13,268	1,858
		0
18,000	18,000	166,167
8,803	8,803	970
		0
		896
18,403	13,255	11,909
		2,742
		0
2,155		40,337
13,420	13,420	6,816

Geographical Information System AAA-ISD (1st Allocation)

Fund	Dept		Countywide Tech	
			No. of Emps. Covered	Base x 47.0682
RHH	498	IHSS Public Authority	33	1,569
RRC	903	Children & Families First Commission	22	1,053
RSC	HPS	Preschool Services	591	27,801
SAA	TRA	PW - Transportation (all funds)	290	13,641
SAC	JOB	Workforce Development (all funds)	90	4,252
SAP	CLB	County Library (all funds)	216	10,188
SCJ	CAO	Courthouse Temp Construction		
SCM	CAO	Criminal Justice Temp Const		
SFH	CAO	Disaster Recovery Fund		
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA) (all funds)	17	791
All Other				
(various)	(various)	All Other	71	3,346
(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)	54	2,551
NGJ	875	Inland Library System (all funds)	1	47
NHY	890	L A F C O	6	266
NIA	900	County Law Library (all funds) (all funds)		
PAB	RET	Board of Retirement - Admin (all funds)	53	2,484
SQE	SSV	SA San Sevaine/Cedar Glen RDA (all funds)		
Totals			20,138	947,826

Geographical Information System AAA-ISD (1st Allocation)

GIS - Services Direct Charges	Credits	Total
		1,569
		1,053
		27,801
17,191	15,521	15,311
		4,252
	216	9,972
		0
		0
		0
		791
47,113	60,807	(10,348)
		0
		0
18,000		20,550
		47
13,800	13,848	218
		0
		2,484
	288	(288)
323,884	242,453	1,029,257

Geographical Information System AAA-ISD (2nd Allocation)

Fund	Dept		Countywide Tech	
			Base:	Allocation:
			No.of Emps. Covered	Base x 5.1210
Central Support Service Units				
AAA	ANE	Real Estate - Project Mgmt Division		
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector		
AAA	CAO/FAB	County Administrative Office		
AAA	CCL	County Counsel		
AAA	FMC	Facilities Management - Custodial		
AAA	FMG	Facilities Management - Grounds		
AAA	FMM	Facilities Management - Maintenance		
AAA	HRD/UNI	Human Resources		
AAA	ISD	IS - Geographical Information System		
AAA	PUR	Purchasing		
AAA	RPR/RNT	Real Estate Services/Rent		
Operating Units				
Internal Service Funds				
IAG	PUR	Printing Services	14	74
IAJ	ISD	IS - Computer Operations (all funds)	111	570
IAM	ISD	IS - Telecommunication Services (all funds)	88	453
IAV	PUR	Surplus Property & Storage Operations	4	19
IAY	PUR	Mail/Courier Services	21	107
IBP	RMG	Risk Management (all funds)	56	285
IFM	FLT	Fleet Management (all funds)	78	401
IPD	ISD	IS - Application Development	78	397
Enterprise Funds				
EAA	SWM	PW - Solid Waste Management (all funds)	80	412
EAD	MCR	Arrowhead Regional Medical Center (all funds)	3,221	16,494
General Fund Operating Units				
AAA	APT	Airports (all funds)	20	100
AAA	ASR	Assessor/Recorder/County Clerk (all funds)	211	1,080
AAA	AWM	Agriculture/Weights & Measures (all funds)	60	305
AAA	BDF	Board of Supervisors (all funds)	59	301
AAA	CBD	Clerk of the Board (all funds)	13	67

Geographical Information System AAA-ISD (2nd Allocation)

GIS - Services		
Direct		
Charges	Total	Total Allocation
	0	1,198
	0	12,502
	0	7,467
	0	3,896
	0	1,614
	0	203
	0	2,975
	0	15,096
	0	612
	0	1,023
	0	1,168
	74	753
	570	5,807
149	601	4,587
	19	193
	107	1,086
	285	2,900
	401	4,083
	397	4,051
	560	4,299
	16,494	168,093
	100	1,018
1,745	2,825	24,500
413	718	10,469
462	762	11,282
6	73	793

Geographical Information System AAA-ISD (2nd Allocation)

Fund	Dept		Countywide Tech	
			No.of Emps. Covered	Base x 5.1210
AAA	CCM	County Museum (all funds)	17	86
AAA	CCP	Regional Parks (all funds)	91	466
AAA	CCS	PH - California Children's Services	147	754
AAA	CTN	CTC - Court Judicial Benefits		
AAA	DAT	District Attorney (all funds)	477	2,442
AAA	DCS	Child Support Services (all funds)	398	2,041
AAA	DPA	Human Services Admin Claim (all funds)	4,918	25,186
AAA	EDF	Economic Development Agency (all funds)	29	149
AAA	EMC	PH - Indigent Ambulance		
AAA	FLP	CTC - Drug Court Programs		
AAA	GJY	CTC - Grand Jury		
AAA	HCC	Health Administration (all funds)	1	5
AAA	IDC	CTC - Indigent Defense (all funds)		
AAA	JPL	Capital Facilities Leases		
AAA	LIT	Litigation		
AAA	LNJ	Law and Justice Group (all funds)	1	5
AAA	LUS	Land Use Services Department (all funds)	118	599
AAA	MLH	Behavioral Health (all funds)	955	4,888
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	12	61
AAA	PBD	Public Defender	228	1,170
AAA	PGD	Public Guardian - Conservator (all funds)	19	96
AAA	PHL	Public Health (all funds)	605	3,099
AAA	PRB	Probation - Admin, Corr & Det (all funds)	1,116	5,711
AAA	ROV	Registrar of Voters	39	202
AAA	SCL	County Schools		
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	3,531	18,079
AAA	SVR	PW - Surveyor (all funds)	21	106
AAA	TRC	CTC - Trial Court Funding MOE		
AAA	VAF	Veterans Affairs	19	98
Other Operating Units				
(various)	(various)	Brd-Gov'd Special Districts (summary)	142	736
AAF	OOA	Aging and Adult Services	58	298
CJV	CIP	Capital Improvement Funds (all funds)		
FPD	106	SBC Fire Protection District (all funds)	811	4,154
RFZ	097	Flood Control District (all zones)	145	742

Geographical Information System AAA-ISD (2nd Allocation)

GIS - Services Direct Charges	Total	Total Allocation
261	347	4,263
	466	4,753
	754	7,686
	0	0
	2,442	24,889
	2,041	20,797
676	25,862	258,214
1,612	1,762	8,755
	0	0
	0	0
	0	0
	5	52
	0	0
	0	0
	0	0
	5	48
1,023	1,622	7,560
231	5,119	50,896
	61	618
	1,170	11,922
	96	973
936	4,035	47,956
101	5,812	58,683
789	991	2,850
	0	0
1,071	19,150	185,317
524	629	1,599
	0	0
	98	994
1,095	1,830	13,740
	298	3,041
	0	0
128	4,282	44,619
798	1,540	8,356

Geographical Information System AAA-ISD (2nd Allocation)

Fund	Dept		Countywide Tech	
			No.of Emps. Covered	Base: Allocation: Base x 5.1210
RHH	498	IHSS Public Authority	33	171
RRC	903	Children & Families First Commission	22	115
RSC	HPS	Preschool Services	591	3,025
SAA	TRA	PW - Transportation (all funds)	290	1,484
SAC	JOB	Workforce Development (all funds)	90	463
SAP	CLB	County Library (all funds)	216	1,108
SCJ	CAO	Courthouse Temp Construction		
SCM	CAO	Criminal Justice Temp Const		
SFH	CAO	Disaster Recovery Fund		
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA) (all funds)	17	86
All Other				
(various)	(various)	All Other	71	364
(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)	54	278
NGJ	875	Inland Library System (all funds)	1	5
NHY	890	L A F C O	6	29
NIA	900	County Law Library (all funds) (all funds)		
PAB	RET	Board of Retirement - Admin (all funds)	53	270
SQE	SSV	SA San Sevaine/Cedar Glen RDA (all funds)		
Totals			19,456	99,632

Geographical Information System AAA-ISD (2nd Allocation)

GIS - Services Direct Charges	Total	Total Allocation
	171	1,740
	115	1,168
	3,025	30,826
1,023	2,507	17,818
	463	4,715
	1,108	11,081
	0	0
	0	0
	0	0
	86	877
2,803	3,167	(7,181)
	0	0
	0	0
1,071	1,348	21,899
	5	52
821	850	1,068
	0	0
	270	2,754
	0	(288)
17,886	117,517	1,146,774



PURCHASING

AAA PUR

STATEMENT OF FUNCTION

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

DESCRIPTION OF COSTS

The costs allocated include:

- (1) Current Expenditures:
Salaries and employee benefits, services and supplies (net of abatements and encumbered amounts), interest on leased/purchased equipment, interfund charges, and payments on prior-year encumbrances;
- (2) Building Depreciation Expense:
Straight Line (S/L) depreciation of acquisition cost over the asset life;
- (3) Computer Software and Equipment Depreciation Expense:
Straight Line (S/L) depreciation of acquisition cost over the asset life;
- (4) Unbilled Utilities Costs.

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

The allowable costs are allocated to all benefiting entities based on the total number of purchase requisitions and purchase orders processed for each entity.

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

Purchasing

1st Allocation

Details	Source Section	Amount
COSTS		
Current Expenditures	4	2,821,729
Building Depreciation	5	26,105
Computer Software & Equipment Depreciation	6	44,785
Utilities	8	14,905
TOTAL ALLOCABLE		2,907,524
REVENUE		
Miscellaneous Revenue		4,298
		4,298
NET ALLOCABLE		2,903,226

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0289	Less: Unallocated Costs	Less: Program Reimbursement
Purchasing Services	2,821,729	2,903,226	0	1,193,416
TOTALS	2,821,729	2,903,226	0	1,193,416

Purchasing

2nd Allocation

Fund	Dept	Description	Amount
AAA	ANE	Real Estate - Project Mgmt Division	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	111,267
AAA	CAO/FAB	County Administrative Office	6,337
AAA	CCL	County Counsel	75,447
AAA	FMC	Facilities Management - Custodial	76
AAA	FMG	Facilities Management - Grounds	(587)
AAA	FMM	Facilities Management - Maintenance	5,900
AAA	HRD/UNI	Human Resources	11,531
AAA	ISD	IS - Geographical Information System	1,023
AAA	PUR	Purchasing	12,248
AAA	RPR/RNT	Real Estate Services/Rent	0
TOTAL ALLOCABLE			223,242

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.0791	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
1,709,811	223,242	223,242	No. of Purch.Trans.
1,709,811	223,242	223,242	

Purchasing AAA-PUR (1st Allocation)

Purchasing Services

Base: Allocation:

No. of Base x
Purch.Trans. 97.2036

Fund	Dept			Credits	Total
Central Support Service Units					
AAA	ANE	Real Estate - Project Mgmt Division	16	1,555	1,555
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	316	30,716	30,716
AAA	CAO/FAB	County Administrative Office	38	3,694	3,694
AAA	CCL	County Counsel	112	10,887	10,887
AAA	FMC	Facilities Management - Custodial	15	1,489	1,489
AAA	FMG	Facilities Management - Grounds	60	5,848	5,848
AAA	FMM	Facilities Management - Maintenance	199	19,297	19,297
AAA	HRD/UNI	Human Resources	124	12,053	12,053
AAA	ISD	IS - Geographical Information System	14	1,361	1,361
AAA	PUR	Purchasing	126	12,248	12,248
AAA	RPR/RNT	Real Estate Services/Rent	6	583	583
Operating Units					
Internal Service Funds					
IAG	PUR	Printing Services	32	3,111	3,111
IAJ	ISD	IS - Computer Operations (all funds)	592	57,545	57,545
IAM	ISD	IS - Telecommunication Services (all funds)	572	55,600	55,600
IAV	PUR	Surplus Property & Storage Operations			0
IAY	PUR	Mail/Courier Services	8	778	778
IBP	RMG	Risk Management (all funds)	46	4,471	4,471
IFM	FLT	Fleet Management (all funds)	442	42,964	42,964
IPD	ISD	IS - Application Development	16	1,555	1,555
Enterprise Funds					
EAA	SWM	PW - Solid Waste Management (all funds)	124	12,053	12,053
EAD	MCR	Arrowhead Regional Medical Center (all funds)	1,684	163,691	163,691
General Fund Operating Units					
AAA	APT	Airports (all funds)	124	12,053	12,053
AAA	ASR	Assessor/Recorder/County Clerk (all funds)	286	27,800	27,800
AAA	AWM	Agriculture/Weights & Measures (all funds)	14	1,361	1,361
AAA	BDF	Board of Supervisors (all funds)	12	1,166	1,166
AAA	CBD	Clerk of the Board (all funds)	6	583	583

Purchasing AAA-PUR (1st Allocation)

Purchasing Services

Base: Allocation:

No. of Base x
Purch.Trans. 97.2036

Fund	Dept			Credits	Total
AAA	CCM	County Museum (all funds)	18	1,750	1,750
AAA	CCP	Regional Parks (all funds)	68	6,610	6,610
AAA	CCS	PH - California Children's Services	12	1,166	1,166
AAA	CTN	CTC - Court Judicial Benefits			0
AAA	DAT	District Attorney (all funds)	278	27,023	27,023
AAA	DCS	Child Support Services (all funds)	152	14,775	14,775
AAA	DPA	Human Services Admin Claim (all funds)	1,180	114,700	114,700
AAA	EDF	Economic Development Agency (all funds)	448	43,547	43,547
AAA	EMC	PH - Indigent Ambulance			0
AAA	FLP	CTC - Drug Court Programs			0
AAA	GJY	CTC - Grand Jury			0
AAA	HCC	Health Administration (all funds)			0
AAA	IDC	CTC - Indigent Defense (all funds)			0
AAA	JPL	Capital Facilities Leases			0
AAA	LIT	Litigation	28	2,722	2,722
AAA	LNJ	Law and Justice Group (all funds)			0
AAA	LUS	Land Use Services Department (all funds)	118	11,470	11,470
AAA	MLH	Behavioral Health (all funds)	574	55,795	55,795
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	6	583	583
AAA	PBD	Public Defender	278	27,023	27,023
AAA	PGD	Public Guardian - Conservator (all funds)			0
AAA	PHL	Public Health (all funds)	844	82,040	82,040
AAA	PRB	Probation - Admin, Corr & Det (all funds)	454	44,130	44,130
AAA	ROV	Registrar of Voters	164	15,941	15,941
AAA	SCL	County Schools			0
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	3,554	345,461	345,461
AAA	SVR	PW - Surveyor (all funds)	84	8,165	8,165
AAA	TRC	CTC - Trial Court Funding MOE			0
AAA	VAF	Veterans Affairs			0
Other Operating Units					
(various)	(various)	Brd-Gov'd Special Districts (summary)	422	41,020	41,020
AAF	OOA	Aging and Adult Services	44	4,277	4,277
CJV	CIP	Capital Improvement Funds (all funds)	976	94,871	94,871
FPD	106	SBC Fire Protection District (all funds)	954	92,732	92,732
RFZ	097	Flood Control District (all zones)	512	49,768	49,768

Purchasing AAA-PUR (1st Allocation)

Purchasing Services

Base: Allocation:

No. of Base x
Purch.Trans. 97.2036

Fund	Dept			Credits	Total
RHH	498	IHSS Public Authority	4	389	389
RRC	903	Children & Families First Commission			0
RSC	HPS	Preschool Services	354	34,410	34,410
SAA	TRA	PW - Transportation (all funds)	330	32,077	32,077
SAC	JOB	Workforce Development (all funds)	148	14,386	14,386
SAP	CLB	County Library (all funds)	356	34,604	34,604
SCJ	CAO	Courthouse Temp Construction			0
SCM	CAO	Criminal Justice Temp Const			0
SFH	CAO	Disaster Recovery Fund			0
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA) (all funds)	162	15,747	15,747
All Other					
(various)	(various)	All Other	18	1,750	1,750
(various)	(various)	Self-Gov'd Special Districts (summary)	66	6,415	6,415
MPA	500	Mojave Desert AQMD (all funds)			0
NFY	870	S A N B A G (all funds)			0
NGJ	875	Inland Library System (all funds)			0
NHY	890	L A F C O			0
NIA	900	County Law Library (all funds) (all funds)			0
PAB	RET	Board of Retirement - Admin (all funds)			0
SQE	SSV	SA San Sevaine/Cedar Glen RDA (all funds)			0
Totals			17,590	1,709,811	1,709,811

Purchasing AAA-PUR (2nd Allocation)

			Purchasing Services			
			Base:	Allocation:		
Fund	Dept		No. of Purch.Trans.	Base x 13.4776	Total	Total Allocation
Central Support Service Units						
AAA	ANE	Real Estate - Project Mgmt Division			0	1,555
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector			0	30,716
AAA	CAO/FAB	County Administrative Office			0	3,694
AAA	CCL	County Counsel			0	10,887
AAA	FMC	Facilities Management - Custodial			0	1,489
AAA	FMG	Facilities Management - Grounds			0	5,848
AAA	FMM	Facilities Management - Maintenance			0	19,297
AAA	HRD/UNI	Human Resources			0	12,053
AAA	ISD	IS - Geographical Information System			0	1,361
AAA	PUR	Purchasing			0	12,248
AAA	RPR/RNT	Real Estate Services/Rent			0	583
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services	32	431	431	3,542
IAJ	ISD	IS - Computer Operations (all funds)	592	7,979	7,979	65,523
IAM	ISD	IS - Telecommunication Services (all funds)	572	7,709	7,709	63,310
IAV	PUR	Surplus Property & Storage Operations			0	0
IAY	PUR	Mail/Courier Services	8	108	108	885
IBP	RMG	Risk Management (all funds)	46	620	620	5,091
IFM	FLT	Fleet Management (all funds)	442	5,957	5,957	48,921
IPD	ISD	IS - Application Development	16	216	216	1,771
Enterprise Funds						
EAA	SWM	PW - Solid Waste Management (all funds)	124	1,671	1,671	13,724
EAD	MCR	Arrowhead Regional Medical Center (all funds)	1,684	22,696	22,696	186,387
General Fund Operating Units						
AAA	APT	Airports (all funds)	124	1,671	1,671	13,724
AAA	ASR	Assessor/Recorder/County Clerk (all funds)	286	3,855	3,855	31,655
AAA	AWM	Agriculture/Weights & Measures (all funds)	14	189	189	1,550
AAA	BDF	Board of Supervisors (all funds)	12	162	162	1,328
AAA	CBD	Clerk of the Board (all funds)	6	81	81	664

Purchasing AAA-PUR (2nd Allocation)

		Purchasing Services				
		Base: Allocation:				
Fund	Dept	No. of Purch.Trans.	Base x 13.4776	Total	Total Allocation	
AAA	CCM	County Museum (all funds)	18	243	243	1,992
AAA	CCP	Regional Parks (all funds)	68	916	916	7,526
AAA	CCS	PH - California Children's Services	12	162	162	1,328
AAA	CTN	CTC - Court Judicial Benefits			0	0
AAA	DAT	District Attorney (all funds)	278	3,747	3,747	30,769
AAA	DCS	Child Support Services (all funds)	152	2,049	2,049	16,824
AAA	DPA	Human Services Admin Claim (all funds)	1,180	15,904	15,904	130,604
AAA	EDF	Economic Development Agency (all funds)	448	6,038	6,038	49,585
AAA	EMC	PH - Indigent Ambulance			0	0
AAA	FLP	CTC - Drug Court Programs			0	0
AAA	GJY	CTC - Grand Jury			0	0
AAA	HCC	Health Administration (all funds)			0	0
AAA	IDC	CTC - Indigent Defense (all funds)			0	0
AAA	JPL	Capital Facilities Leases			0	0
AAA	LIT	Litigation	28	377	377	3,099
AAA	LNJ	Law and Justice Group (all funds)			0	0
AAA	LUS	Land Use Services Department (all funds)	118	1,590	1,590	13,060
AAA	MLH	Behavioral Health (all funds)	574	7,736	7,736	63,531
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	6	81	81	664
AAA	PBD	Public Defender	278	3,747	3,747	30,769
AAA	PGD	Public Guardian - Conservator (all funds)			0	0
AAA	PHL	Public Health (all funds)	844	11,375	11,375	93,415
AAA	PRB	Probation - Admin, Corr & Det (all funds)	454	6,119	6,119	50,249
AAA	ROV	Registrar of Voters	164	2,210	2,210	18,152
AAA	SCL	County Schools			0	0
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	3,554	47,899	47,899	393,361
AAA	SVR	PW - Surveyor (all funds)	84	1,132	1,132	9,297
AAA	TRC	CTC - Trial Court Funding MOE			0	0
AAA	VAF	Veterans Affairs			0	0
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	422	5,688	5,688	46,707
AAF	OOA	Aging and Adult Services	44	593	593	4,870
CJV	CIP	Capital Improvement Funds (all funds)	976	13,154	13,154	108,025
FPD	106	SBC Fire Protection District (all funds)	954	12,858	12,858	105,590
RFZ	097	Flood Control District (all zones)	512	6,901	6,901	56,669

Purchasing AAA-PUR (2nd Allocation)

		Purchasing Services					
		Base: Allocation:					
Fund	Dept		No. of Purch.Trans.	Base x 13.4776	Total		Total Allocation
RHH	498	IHSS Public Authority	4	54	54		443
RRC	903	Children & Families First Commission			0		0
RSC	HPS	Preschool Services	354	4,771	4,771		39,181
SAA	TRA	PW - Transportation (all funds)	330	4,448	4,448		36,525
SAC	JOB	Workforce Development (all funds)	148	1,995	1,995		16,381
SAP	CLB	County Library (all funds)	356	4,798	4,798		39,402
SCJ	CAO	Courthouse Temp Construction			0		0
SCM	CAO	Criminal Justice Temp Const			0		0
SFH	CAO	Disaster Recovery Fund			0		0
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA) (all funds)	162	2,183	2,183		17,930
All Other							
(various)	(various)	All Other	18	243	243		1,992
(various)	(various)	Self-Gov'd Special Districts (summary)	66	890	890		7,305
MPA	500	Mojave Desert AQMD (all funds)			0		0
NFY	870	S A N B A G (all funds)			0		0
NGJ	875	Inland Library System (all funds)			0		0
NHY	890	L A F C O			0		0
NIA	900	County Law Library (all funds) (all funds)			0		0
PAB	RET	Board of Retirement - Admin (all funds)			0		0
SQE	SSV	SA San Sevaine/Cedar Glen RDA (all funds)			0		0
Totals			16,564	223,242	223,242		1,933,053



REAL ESTATE SERVICES

AAA RPR/RNT

STATEMENT OF FUNCTION

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

DESCRIPTION OF COSTS

The costs allocated include:

- (1) Current Expenditures:
Salaries and employee benefits, services and supplies (net of abatements and encumbered amounts), interest on leased/purchased equipment, interfund charges, and payments on prior-year encumbrances;
- (2) Building Depreciation Expense:
Straight Line (S/L) depreciation of acquisition cost over the asset life;
- (3) Computer Software and Equipment Depreciation Expense:
Straight Line (S/L) depreciation of acquisition cost over the asset life;
- (4) Unbilled Utilities Costs.

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

The allowable costs are allocated to all benefiting entities based on job costs. Real Estate Services job costs are charged to specific job numbers, and then to the benefiting entities.

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

Real Estate Services/Rent

1st Allocation

Details	Source Section	Amount
COSTS		
Current Expenditures	4	3,584,757
Building Depreciation	5	42,715
Utilities	8	19,929
TOTAL ALLOCABLE		3,647,401
REVENUE		
Miscellaneous Revenue		225
		225
NET ALLOCABLE		3,647,176

Allocation to Function

Function	Actual Expenditures	Dist. of 1st Alloc. to Function 1.0174	Less: Unallocated Costs	Less: Program Reimbursement
Real Estate Services	3,584,757	3,647,176	0	1,408,535
TOTALS	3,584,757	3,647,176	0	1,408,535

Real Estate Services/Rent

2nd Allocation

Fund	Dept	Description	Amount
AAA	ANE	Real Estate - Project Mgmt Division	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	187,203
AAA	CAO/FAB	County Administrative Office	6,349
AAA	CCL	County Counsel	138,206
AAA	FMC	Facilities Management - Custodial	377
AAA	FMG	Facilities Management - Grounds	(27,844)
AAA	FMM	Facilities Management - Maintenance	(49,497)
AAA	HRD/UNI	Human Resources	11,526
AAA	ISD	IS - Geographical Information System	1,168
AAA	PUR	Purchasing	583
AAA	RPR/RNT	Real Estate Services/Rent	102,929
TOTAL ALLOCABLE			370,999

Allocation to Function

Allowed 1st Allocation	Dist. of 2nd Alloc. to Function 0.1035	Allowed 2nd Allocation	Base Used In Allocating to Benefiting Budget Units
2,238,641	370,999	370,999	Job Costs
2,238,641	370,999	370,999	

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

			Real Estate Services			
			Base:	Allocation:		
Fund	Dept		Job Costs	Base x 1.7148	Credits	Total
Central Support Service Units						
AAA	ANE	Real Estate - Project Mgmt Division				0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector				0
AAA	CAO/FAB	County Administrative Office	80,823	138,596	80,823	57,773
AAA	CCL	County Counsel	65	112	65	47
AAA	FMC	Facilities Management - Custodial				0
AAA	FMG	Facilities Management - Grounds				0
AAA	FMM	Facilities Management - Maintenance				0
AAA	HRD/UNI	Human Resources				0
AAA	ISD	IS - Geographical Information System				0
AAA	PUR	Purchasing				0
AAA	RPR/RNT	Real Estate Services/Rent	75,777	129,943	27,014	102,929
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services				0
IAJ	ISD	IS - Computer Operations (all funds)				0
IAM	ISD	IS - Telecommunication Services (all funds)	43,826	75,153	43,826	31,327
IAV	PUR	Surplus Property & Storage Operations				0
IAY	PUR	Mail/Courier Services				0
IBP	RMG	Risk Management (all funds)				0
IFM	FLT	Fleet Management (all funds)	30,754	52,738	30,754	21,984
IPD	ISD	IS - Application Development				0
Enterprise Funds						
EAA	SWM	PW - Solid Waste Management (all funds)	23,533	40,355	23,533	16,822
EAD	MCR	Arrowhead Regional Medical Center (all funds)	19,162	32,859	19,162	13,697
General Fund Operating Units						
AAA	APT	Airports (all funds)	198,491	340,372	198,491	141,881
AAA	ASR	Assessor/Recorder/County Clerk (all funds)	304	522	304	218
AAA	AWM	Agriculture/Weights & Measures (all funds)				0
AAA	BDF	Board of Supervisors (all funds)				0
AAA	CBD	Clerk of the Board (all funds)				0

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

		Real Estate Services				
		Base:	Allocation:			
Fund	Dept	Job Costs	Base x 1.7148	Credits	Total	
AAA	CCM	County Museum (all funds)	3,176	5,445	3,176	2,269
AAA	CCP	Regional Parks (all funds)	4,851	8,317	4,851	3,466
AAA	CCS	PH - California Children's Services				0
AAA	CTN	CTC - Court Judicial Benefits				0
AAA	DAT	District Attorney (all funds)	1,174	2,014	1,174	840
AAA	DCS	Child Support Services (all funds)				0
AAA	DPA	Human Services Admin Claim (all funds)	218	373	218	155
AAA	EDF	Economic Development Agency (all funds)	14,356	24,616	14,356	10,260
AAA	EMC	PH - Indigent Ambulance				0
AAA	FLP	CTC - Drug Court Programs				0
AAA	GJY	CTC - Grand Jury	740	1,268	740	528
AAA	HCC	Health Administration (all funds)				0
AAA	IDC	CTC - Indigent Defense (all funds)				0
AAA	JPL	Capital Facilities Leases				0
AAA	LIT	Litigation				0
AAA	LNJ	Law and Justice Group (all funds)				0
AAA	LUS	Land Use Services Department (all funds)				0
AAA	MLH	Behavioral Health (all funds)	15,159	25,996	15,159	10,837
AAA	OCH	HR - Ctr for Emp Hlth & Wellness				0
AAA	PBD	Public Defender	218	373	218	155
AAA	PGD	Public Guardian - Conservator (all funds)				0
AAA	PHL	Public Health (all funds)	15,704	26,928	15,704	11,224
AAA	PRB	Probation - Admin, Corr & Det (all funds)	4,285	7,348	4,285	3,063
AAA	ROV	Registrar of Voters				0
AAA	SCL	County Schools				0
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	29,994	51,433	29,994	21,439
AAA	SVR	PW - Surveyor (all funds)				0
AAA	TRC	CTC - Trial Court Funding MOE				0
AAA	VAF	Veterans Affairs				0
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	86,392	148,144	86,828	61,316
AAF	OOA	Aging and Adult Services				0
CJV	CIP	Capital Improvement Funds (all funds)	85,499	146,615	85,282	61,333
FPD	106	SBC Fire Protection District (all funds)	20,206	34,649	20,206	14,443
RFZ	097	Flood Control District (all zones)	274,223	470,241	274,223	196,018

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

		Real Estate Services				
		Base: Allocation:				
Fund	Dept	Job Costs	Base x 1.7148	Credits	Total	
RHH	498	IHSS Public Authority	5,090	8,727	5,090	3,637
RRC	903	Children & Families First Commission	1,740	2,984	1,740	1,244
RSC	HPS	Preschool Services	29,776	51,060	29,776	21,284
SAA	TRA	PW - Transportation (all funds)	93,134	159,706	93,133	66,573
SAC	JOB	Workforce Development (all funds)	24,686	42,332	24,686	17,646
SAP	CLB	County Library (all funds)	9,352	16,038	9,352	6,686
SCJ	CAO	Courthouse Temp Construction				0
SCM	CAO	Criminal Justice Temp Const				0
SFH	CAO	Disaster Recovery Fund				0
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA) (all funds)	1,958	3,357	1,958	1,399
All Other						
(various)	(various)	All Other	105,249	180,480	156,597	23,883
(various)	(various)	Self-Gov'd Special Districts (summary)	4,132	7,086	1,610	5,476
MPA	500	Mojave Desert AQMD (all funds)				0
NFY	870	S A N B A G (all funds)			638	(638)
NGJ	875	Inland Library System (all funds)				0
NHY	890	L A F C O				0
NIA	900	County Law Library (all funds) (all funds)				0
PAB	RET	Board of Retirement - Admin (all funds)				0
SQE	SSV	SA San Sevaine/Cedar Glen RDA (all funds)	1,436	2,462	1,436	1,026
Totals			1,305,483	2,238,641	1,306,402	932,239

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

			Real Estate Services			
			Base Allocation:			
Fund	Dept		Job Costs	Base x 0.3229	Total	Total Allocation
Central Support Service Units						
AAA	ANE	Real Estate - Project Mgmt Division			0	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector			0	0
AAA	CAO/FAB	County Administrative Office			0	57,773
AAA	CCL	County Counsel			0	47
AAA	FMC	Facilities Management - Custodial			0	0
AAA	FMG	Facilities Management - Grounds			0	0
AAA	FMM	Facilities Management - Maintenance			0	0
AAA	HRD/UNI	Human Resources			0	0
AAA	ISD	IS - Geographical Information System			0	0
AAA	PUR	Purchasing			0	0
AAA	RPR/RNT	Real Estate Services/Rent			0	102,929
Operating Units						
Internal Service Funds						
IAG	PUR	Printing Services			0	0
IAJ	ISD	IS - Computer Operations (all funds)			0	0
IAM	ISD	IS - Telecommunication Services (all funds)	43,826	14,153	14,153	45,481
IAV	PUR	Surplus Property & Storage Operations			0	0
IAY	PUR	Mail/Courier Services			0	0
IBP	RMG	Risk Management (all funds)			0	0
IFM	FLT	Fleet Management (all funds)	30,754	9,932	9,932	31,916
IPD	ISD	IS - Application Development			0	0
Enterprise Funds						
EAA	SWM	PW - Solid Waste Management (all funds)	23,533	7,600	7,600	24,422
EAD	MCR	Arrowhead Regional Medical Center (all funds)	19,162	6,188	6,188	19,885
General Fund Operating Units						
AAA	APT	Airports (all funds)	198,491	64,101	64,101	205,982
AAA	ASR	Assessor/Recorder/County Clerk (all funds)	304	98	98	316
AAA	AWM	Agriculture/Weights & Measures (all funds)			0	0
AAA	BDF	Board of Supervisors (all funds)			0	0
AAA	CBD	Clerk of the Board (all funds)			0	0

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

Real Estate Services

Base Allocation:

Fund	Dept		Job Costs	Base x 0.3229	Total	Total Allocation
AAA	CCM	County Museum (all funds)	3,176	1,025	1,025	3,295
AAA	CCP	Regional Parks (all funds)	4,851	1,566	1,566	5,033
AAA	CCS	PH - California Children's Services			0	0
AAA	CTN	CTC - Court Judicial Benefits			0	0
AAA	DAT	District Attorney (all funds)	1,174	379	379	1,219
AAA	DCS	Child Support Services (all funds)			0	0
AAA	DPA	Human Services Admin Claim (all funds)	218	70	70	225
AAA	EDF	Economic Development Agency (all funds)	14,356	4,636	4,636	14,896
AAA	EMC	PH - Indigent Ambulance			0	0
AAA	FLP	CTC - Drug Court Programs			0	0
AAA	GJY	CTC - Grand Jury	740	239	239	767
AAA	HCC	Health Administration (all funds)			0	0
AAA	IDC	CTC - Indigent Defense (all funds)			0	0
AAA	JPL	Capital Facilities Leases			0	0
AAA	LIT	Litigation			0	0
AAA	LNJ	Law and Justice Group (all funds)			0	0
AAA	LUS	Land Use Services Department (all funds)			0	0
AAA	MLH	Behavioral Health (all funds)	15,159	4,896	4,896	15,733
AAA	OCH	HR - Ctr for Emp Hlth & Wellness			0	0
AAA	PBD	Public Defender	218	70	70	225
AAA	PGD	Public Guardian - Conservator (all funds)			0	0
AAA	PHL	Public Health (all funds)	15,704	5,071	5,071	16,296
AAA	PRB	Probation - Admin, Corr & Det (all funds)	4,285	1,384	1,384	4,446
AAA	ROV	Registrar of Voters			0	0
AAA	SCL	County Schools			0	0
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	29,994	9,686	9,686	31,125
AAA	SVR	PW - Surveyor (all funds)			0	0
AAA	TRC	CTC - Trial Court Funding MOE			0	0
AAA	VAF	Veterans Affairs			0	0
Other Operating Units						
(various)	(various)	Brd-Gov'd Special Districts (summary)	86,392	27,899	27,899	89,215
AAF	OOA	Aging and Adult Services			0	0
CJV	CIP	Capital Improvement Funds (all funds)	85,499	27,611	27,611	88,944
FPD	106	SBC Fire Protection District (all funds)	20,206	6,525	6,525	20,968
RFZ	097	Flood Control District (all zones)	274,223	88,558	88,558	284,576

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

Real Estate Services

Base Allocation:

Fund	Dept		Job Costs	Base x 0.3229	Total	Total Allocation
RHH	498	IHSS Public Authority	5,090	1,644	1,644	5,281
RRC	903	Children & Families First Commission	1,740	562	562	1,806
RSC	HPS	Preschool Services	29,776	9,616	9,616	30,899
SAA	TRA	PW - Transportation (all funds)	93,134	30,077	30,077	96,649
SAC	JOB	Workforce Development (all funds)	24,686	7,972	7,972	25,618
SAP	CLB	County Library (all funds)	9,352	3,020	3,020	9,706
SCJ	CAO	Courthouse Temp Construction			0	0
SCM	CAO	Criminal Justice Temp Const			0	0
SFH	CAO	Disaster Recovery Fund			0	0
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA) (all funds)	1,958	632	632	2,031
All Other						
(various)	(various)	All Other	105,249	33,989	33,989	57,872
(various)	(various)	Self-Gov'd Special Districts (summary)	4,132	1,335	1,335	6,811
MPA	500	Mojave Desert AQMD (all funds)			0	0
NFY	870	S A N B A G (all funds)			0	(638)
NGJ	875	Inland Library System (all funds)			0	0
NHY	890	L A F C O			0	0
NIA	900	County Law Library (all funds) (all funds)			0	0
PAB	RET	Board of Retirement - Admin (all funds)			0	0
SQE	SSV	SA San Sevaine/Cedar Glen RDA (all funds)	1,436	464	464	1,489
Totals			1,148,818	370,999	370,999	1,303,238





APPENDIX

COST ESTIMATION ALLOWANCE

The following schedules are used to determine the expected increases/decreases in service unit expenditures during the current fiscal year, and offset those amounts by expected increases/decreases in receipts for the same fiscal year. The resulting net adjustment is allocated from all service units to operating units to estimate each operating unit's FY 2017-2018 claimable costs. The FY 2016-2017 budget figures and FY 2015-2016 actual amounts have been used in this analysis.

Cost estimation schedules are:

Section-page

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

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

COSTS ALLOCATED TO ...			COSTS ALLOCATED FROM ...				
Fund	Dept		Real Est Proj. Mgmt Div. AAA-ANE	Auditor - Controller AAA-ATX	County Admin. Office AAA- CAO/FAB	County Counsel AAA-CCL	Fac. Mgmt Custodial AAA-FMC
Operating Units							
Internal Service Funds							
IAG	PUR	Printing Services	0	2,101	2,198	0	(1,626)
IAJ	ISD	IS - Computer Operations (all funds)	0	8,068	16,960	0	(1,868)
IAM	ISD	IS - Telecommunication Services (all funds)	0	5,304	13,471	0	(2,499)
IAV	PUR	Surplus Property & Storage Operations	0	1,158	562	0	(175)
IAY	PUR	Mail/Courier Services	0	1,584	3,172	0	(308)
IBP	RMG	Risk Management (all funds)	0	19,341	8,470	178,626	(3,304)
IFM	FLT	Fleet Management (all funds)	0	6,513	11,924	294	(101)
IPD	ISD	IS - Application Development	0	1,741	11,831	0	(21)
Operating Units							
Enterprise Funds							
EAA	SWM	PW - Solid Waste Management (all funds)	0	4,415	12,251	12,078	(6,597)
EAD	MCR	Arrowhead Regional Medical Center (all funds)	6,361	46,878	490,913	13,351	0
Operating Units							
General Fund Operating Units							
AAA	APT	Airports (all funds)	0	1,151	2,972	12,572	(157)
AAA	ASR	Assessor/Recorder/County Clerk (all funds)	0	4,796	32,156	6,058	(20,558)
AAA	AWM	Agriculture/Weights & Measures (all funds)	0	1,348	9,069	995	(4,212)
AAA	BDF	Board of Supervisors (all funds)	0	1,178	8,945	12,906	(3,127)
AAA	CBD	Clerk of the Board (all funds)	0	687	1,981	2,900	(1,407)
AAA	CCM	County Museum (all funds)	0	3,037	2,556	4,612	(15,435)
AAA	CCP	Regional Parks (all funds)	0	5,080	13,882	2,292	(1,055)
AAA	CCS	PH - California Children's Services	0	1,784	22,447	0	0
AAA	CTN	CTC - Court Judicial Benefits	0	3	0	0	0
AAA	DAT	District Attorney (all funds)	0	10,866	72,686	1,679	(35,290)
AAA	DCS	Child Support Services (all funds)	0	9,304	60,738	314	(18,463)

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

COSTS ALLOCATED FROM ...

Fac. Mgmt Grounds AAA-FMG	Fac. Mgmt Maint. AAA-FMM	Human Resources AAA- HRD/UNI	IS - Geographical Info System AAA-ISD	Purchasing AAA-PUR	Real Est Services AAA- RPR/RNT	Total
915	1,694	1,639	920	76	0	7,917
9,106	18,121	12,610	7,101	1,410	0	71,508
2,547	8,618	10,026	5,653	1,363	(25,884)	18,597
2,659	1,845	419	235	0	0	6,703
610	616	4,211	1,328	19	0	11,231
1,842	3,375	6,287	3,546	110	0	218,293
5,567	4,795	9,731	4,993	1,053	(18,164)	26,605
0	313	8,804	4,954	38	0	27,659
8,260	6,041	9,111	5,143	295	(13,899)	37,099
123,456	0	413,884	205,553	4,011	(11,317)	1,293,089
89	143	2,216	1,244	295	(117,231)	(96,705)
10,586	18,109	26,538	13,614	681	(180)	91,800
2,018	4,653	6,748	3,833	33	0	24,485
1,713	3,428	7,821	3,785	29	0	36,679
681	1,346	1,677	830	14	0	8,710
12,949	16,513	5,747	1,095	43	(1,875)	29,242
594	965	12,382	5,813	162	(2,865)	37,250
0	0	17,920	9,399	29	0	51,578
0	0	0	0	0	0	3
17,891	31,939	59,885	30,435	662	(694)	190,060
0	0	48,271	25,432	362	0	125,959

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

COSTS ALLOCATED TO ...			COSTS ALLOCATED FROM ...				
Fund	Dept		Real Est Proj. Mgmt Div. AAA-ANE	Auditor - Controller AAA-ATX	County Admin. Office AAA- CAO/FAB	County Counsel AAA-CCL	Fac. Mgmt Custodial AAA-FMC
AAA	DPA	Human Services Admin Claim (all funds)	0	76,167	749,619	261,367	(16,705)
AAA	EDF	Economic Development Agency (all funds)	0	1,477	4,449	1,802	(2,178)
AAA	EMC	PH - Indigent Ambulance	0	24	0	0	0
AAA	FLP	CTC - Drug Court Programs	0	26	0	0	0
AAA	GJY	CTC - Grand Jury	0	118	0	173	(908)
AAA	HCC	Health Administration (all funds)	0	79	152	0	0
AAA	IDC	CTC - Indigent Defense (all funds)	0	140	0	0	0
AAA	JPL	Capital Facilities Leases	0	819	0	0	0
AAA	LIT	Litigation	0	18	0	0	0
AAA	LNJ	Law and Justice Group (all funds)	0	192	140	73	0
AAA	LUS	Land Use Services Department (all funds)	0	5,094	17,834	37,271	(8,367)
AAA	MLH	Behavioral Health (all funds)	0	22,512	145,483	10,432	(16,314)
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	0	452	1,806	0	0
AAA	PBD	Public Defender	0	5,658	34,817	344	(14,792)
AAA	PGD	Public Guardian - Conservator (all funds)	0	1,294	2,843	21,239	(1,525)
AAA	PHL	Public Health (all funds)	0	12,727	92,242	5,702	(21,965)
AAA	PRB	Probation - Admin, Corr & Det (all funds)	0	23,689	169,979	1,669	(74,334)
AAA	ROV	Registrar of Voters	0	1,378	6,016	1,345	(4,163)
AAA	SCL	County Schools	0	9,178	0	3,539	0
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	0	65,925	538,088	63,509	(78,911)
AAA	SVR	PW - Surveyor (all funds)	0	654	3,141	357	(1,462)
AAA	TRC	CTC - Trial Court Funding MOE	0	75	0	0	0
AAA	VAF	Veterans Affairs	0	1,342	2,902	28	(1,712)
Operating Units							
Other Operating Units							
(various)	(various)	Brd-Gov'd Special Districts (summary)	0	9,566	21,895	8,269	(4,096)
AAF	OOA	Aging and Adult Services	0	1,608	8,880	0	0
CJV	CIP	Capital Improvement Funds (all funds)	94,503	1,212	0	9,316	(1,539)

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

COSTS ALLOCATED FROM ...

Fac. Mgmt Grounds AAA-FMG	Fac. Mgmt Maint. AAA-FMM	Human Resources AAA- HRD/UNI	IS - Geographical Info System AAA-ISD	Purchasing AAA-PUR	Real Est Services AAA- RPR/RNT	Total
2,009	4,205	639,900	313,935	2,811	(128)	2,033,179
1,075	1,805	3,502	2,001	1,067	(8,478)	6,522
0	0	0	0	0	0	24
0	0	0	0	0	0	26
506	804	0	0	0	(437)	256
0	0	113	64	0	0	408
0	0	0	0	0	0	140
0	0	0	0	0	0	819
0	0	0	0	67	0	85
0	0	106	59	0	0	570
4,453	9,337	13,631	7,555	281	0	87,090
6,621	14,799	120,530	60,936	1,367	(8,954)	357,412
0	16	1,325	756	14	0	4,370
6,843	14,929	27,260	14,578	662	(128)	90,171
1,997	2,168	2,099	1,190	0	0	31,304
10,566	18,306	70,148	38,703	2,010	(9,275)	219,165
55,587	120,285	147,843	71,181	1,081	(2,531)	514,450
4,111	4,942	7,054	2,587	391	0	23,659
0	36	0	0	0	0	12,753
27,667	275,542	413,003	225,397	8,466	(17,714)	1,520,972
815	1,276	2,340	1,360	200	0	8,681
0	0	0	0	0	0	75
954	1,686	2,409	1,215	0	0	8,824
1,036	1,898	16,086	9,262	1,005	(51,024)	13,896
0	0	8,188	3,718	105	0	22,499
307	12,919	0	0	2,325	(50,497)	68,546

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

COSTS ALLOCATED TO ...			COSTS ALLOCATED FROM ...				
			Real Est Proj. Mgmt Div. AAA-ANE	Auditor - Controller AAA-ATX	County Admin. Office AAA- CAO/FAB	County Counsel AAA-CCL	Fac. Mgmt Custodial AAA-FMC
Fund	Dept						
FPD	106	SBC Fire Protection District (all funds)	0	16,820	123,641	5,341	(6,436)
RFZ	097	Flood Control District (all zones)	0	3,449	22,072	14,436	(5,653)
RHH	498	IHSS Public Authority	0	594	5,082	98	0
RRC	903	Children & Families First Commission	0	900	0	1,068	0
RSC	HPS	Preschool Services	0	12,231	90,027	1,242	0
SAA	TRA	PW - Transportation (all funds)	0	6,853	44,172	13,263	(9,965)
SAC	JOB	Workforce Development (all funds)	0	3,865	13,769	2,179	0
SAP	CLB	County Library (all funds)	0	5,690	32,992	395	(1,091)
SCJ	CAO	Courthouse Temp Construction	0	27	0	0	0
SCM	CAO	Criminal Justice Temp Const	0	27	0	0	0
SFH	CAO	Disaster Recovery Fund	0	6	0	0	0
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA) (all funds)	0	875	2,562	5,146	0
Operating Units							
All Other							
(various)	(various)	All Other	0	25,839	305	10,851	(39,837)
(various)	(various)	Self-Gov'd Special Districts (summary)	0	2,000	0	535	0
MPA	500	Mojave Desert AQMD (all funds)	0	41	0	0	0
NFY	870	S A N B A G (all funds)	0	1,037	0	0	0
NGJ	875	Inland Library System (all funds)	0	31	0	0	0
NHY	890	L A F C O	0	419	861	0	0
NIA	900	County Law Library (all funds) (all funds)	0	240	0	0	0
PAB	RET	Board of Retirement - Admin (all funds)	0	933	0	0	0
SQE	SSV	SA San Sevaime/Cedar Glen RDA (all funds)	0	38	0	35	0
Totals			100,863	459,671	2,934,953	729,703	(428,156)

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

COSTS ALLOCATED FROM ...

Fac. Mgmt Grounds AAA-FMG	Fac. Mgmt Maint. AAA-FMM	Human Resources AAA- HRD/UNI	IS - Geographical Info System AAA-ISD	Purchasing AAA-PUR	Real Est Services AAA- RPR/RNT	Total
2,796	7,375	96,895	51,781	2,272	(11,934)	288,553
2,631	5,859	17,315	9,310	1,220	(161,960)	(91,320)
0	60	2,530	2,128	10	(3,006)	7,495
0	0	3,445	1,428	0	(1,028)	5,813
583	6,217	225,166	37,696	843	(17,586)	356,419
5,293	9,681	47,476	18,583	786	(55,006)	81,136
0	555	10,533	5,765	353	(14,580)	22,440
758	17,382	27,095	13,814	848	(5,524)	92,359
0	0	0	0	0	0	27
0	0	0	0	0	0	27
0	0	0	0	0	0	6
0	0	1,902	1,073	386	(1,156)	10,788
36,565	40,514	7,799	4,777	43	(62,161)	24,694
0	0	2,845	0	157	(2,441)	3,098
0	0	0	0	0	0	41
0	0	6,129	3,550	0	0	10,716
0	0	112	64	0	0	206
0	0	641	431	0	0	2,352
0	0	0	0	0	0	240
0	0	7,145	3,368	0	0	11,445
0	0	0	0	0	(848)	(774)
374,657	695,109	2,598,492	1,243,172	39,457	(678,503)	8,069,416

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

COSTS ALLOCATED FROM ...			COSTS ALLOCATED TO ...				
Fund	Dept		Real Est Proj. Mgmt Div AAA-ANE	Auditor- Controller AAA-ATX	County Admin. Office AAA- CAO/FAB	County Counsel AAA-CCL	Fac. Mgmt Custodial AAA-FMC
Central Support Service Units							
AAA	ANE	Real Estate - Project Mgmt Division	0	0	0	0	0
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	793	91,077	2,705	1,472	1,283
AAA	CAO/FAB	County Administrative Office	3,019	40,640	5,708	12,664	5,247
AAA	CCL	County Counsel	0	25,544	16,997	76,797	252
AAA	FMC	Facilities Management - Custodial	(965)	(15,907)	(6,258)	(6,384)	(2,426)
AAA	FMG	Facilities Management - Grounds	517	8,506	3,208	3,421	1,799
AAA	FMM	Facilities Management - Maintenance	1,050	13,938	6,351	5,779	2,508
AAA	HRD/UNI	Human Resources	2,173	31,548	4,354	9,116	3,770
AAA	ISD	IS - Geographical Information System	1,250	16,835	2,365	5,246	2,174
AAA	PUR	Purchasing	21	417	50	148	20
AAA	RPR/RNT	Real Estate Services/Rent	0	0	(50,547)	(41)	0
Totals			7,859	212,597	(15,067)	108,218	14,628

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

COSTS ALLOCATED TO ...

Fac. Mgmt Grounds AAA-FMG	Fac. Mgmt Maint. AAA-FMM	Human Resources AAA- HRD/UNI	IS - Geographical Info System AAA-ISD	Purchasing AAA-PUR	Real Est Services AAA- RPR/RNT	Total
0	0	0	0	0	0	0
262	2,316	3,853	521	5,676	10,001	119,960
660	9,670	18,069	1,989	3,325	3,331	104,321
31	481	32,456	5,145	3,743	6,891	168,336
(294)	(4,631)	(7,579)	0	(1,276)	(6,336)	(52,055)
218	3,435	3,831	50	675	32,019	57,678
304	4,789	6,321	219	1,516	37,672	80,447
788	8,006	13,156	1,428	2,397	2,397	79,132
274	4,006	7,485	824	1,377	1,380	43,215
79	262	164	18	166	8	1,354
0	0	0	0	0	(47,391)	(97,979)
2,322	28,334	77,756	10,194	17,598	39,970	504,410

**SERVICE UNIT
COST ESTIMATION ALLOWANCES**

Fund	Dept	(1) 2017 Total Budgeted Expenditures	(2) Less: 2016 Actual Expenditures	(3) Net Total (Col 1 - 2)	
Central Support Service Units					
AAA	ANE	Real Estate - Project Mgmt Division	3,092,334	2,706,177	386,157
AAA	ATX	Auditor-Controller/Treasurer/Tax Collector	39,676,364	35,405,767	4,270,597
AAA	CAO/FAB	County Administrative Office	13,388,663	8,969,824	4,418,839
AAA	CCL	County Counsel	17,938,479	15,925,605	2,012,874
AAA	FMC	Facilities Management - Custodial	5,671,892	4,932,482	739,410
AAA	FMG	Facilities Management - Grounds	1,578,836	1,263,529	315,307
AAA	FMM	Facilities Management - Maintenance	12,838,591	10,963,214	1,875,378
AAA	HRD/UNI	Human Resources	23,254,964	18,241,078	5,013,886
AAA	ISD	IS - Geographical Information System	3,478,960	1,998,671	1,480,289
AAA	PUR	Purchasing	6,008,443	2,821,729	3,186,714
AAA	RPR/RNT	Real Estate Services/Rent	3,326,959	3,584,757	(257,798)
TOTALS			130,254,485	106,812,832	23,441,653

**SERVICE UNIT
COST ESTIMATION ALLOWANCES**

(4) 2017 Total Budgeted Cost Appl & Rev	(5) 2017 Allowable Budgeted Cost Appl & Rev	(6) Less: 2016 Allowable Cost Appl & Rev	(7) Net Total (Col 5 - 6)	(8) 2017-18 Cost Est Allowance (Col 3 - 7)
3,092,334	3,092,334	2,799,182	293,152	93,005
27,697,739	27,697,739	25,069,004	2,628,735	1,641,862
1,645,298	1,645,298	1,328,468	316,830	4,102,009
14,559,768	14,559,768	13,350,741	1,209,027	803,847
5,988,078	5,988,078	4,753,829	1,234,249	(494,839)
1,450,264	1,450,264	1,564,970	(114,706)	430,014
12,600,277	12,600,277	11,472,122	1,128,156	747,222
12,473,810	12,473,810	10,139,764	2,334,046	2,679,840
451,442	451,442	247,465	203,977	1,276,312
4,342,727	4,342,727	1,179,225	3,163,502	23,212
3,326,959	3,326,959	2,768,304	558,655	(816,453)
87,628,696	87,628,696	74,673,073	12,955,623	10,486,029



ROLL FORWARD COMPUTATION

Fund	Dept	Note	Cost Allocation Thru This Plan		Cost Allocation Thru 2015-2016 Plan	
			Actual 2015-2016 Costs	Estimated 2015-2016 Costs	Roll Forward	
Internal Service Funds						
IAG	PUR	Printing Services	78,094	85,993	(7,899)	
IAJ	ISD	IS - Computer Operations (all funds)	1,025,972	609,986	415,986	
IAM	ISD	IS - Telecommunication Services (all funds)	523,225	674,463	(151,238)	
IAV	PUR	Surplus Property & Storage Operations	160,156	89,741	70,415	
IAY	PUR	Mail/Courier Services	70,296	56,405	13,891	
IBP	RMG	Risk Management (all funds)	697,906	503,360	194,546	
IFM	FLT	Fleet Management (all funds)	352,383	364,441	(12,058)	
IPD	ISD	IS - Application Development	(23,594)	0	(23,594)	
Enterprise Funds						
EAA	SWM	PW - Solid Waste Management (all funds)	(49,865)	169,832	(219,697)	
EAD	MCR	Arrowhead Regional Medical Center (all funds)	3,607,934	3,756,113	(148,179)	
General Fund Operating Units						
AAA	APT	Airports (all funds)	663,136	518,945	144,191	
AAA	ASR	Assessor/Recorder/County Clerk (all funds)	1,347,067	1,426,355	(79,288)	
AAA	AWM	Agriculture/Weights & Measures (all funds)	201,689	194,546	7,143	
AAA	BDF	Board of Supervisors (all funds)	539,431	648,581	(109,150)	
AAA	CBD	Clerk of the Board (all funds)	143,252	179,961	(36,709)	
AAA	CCM	County Museum (all funds)	1,095,697	975,703	119,994	
AAA	CCP	Regional Parks (all funds)	2,778,767	4,020,297	(1,241,530)	
AAA	CCS	PH - California Children's Services	213,972	257,041	(43,069)	
AAA	CTN	CTC - Court Judicial Benefits	54	52	2	
AAA	DAT	District Attorney (all funds)	2,620,834	1,588,129	1,032,705	
AAA	DCS	Child Support Services (all funds)	461,076	613,105	(152,029)	
AAA	DPA	Human Services Admin Claim (all funds)	5,308,065	6,009,076	(701,011)	
AAA	EDF	Economic Development Agency (all funds)	173,503	233,616	(60,113)	
AAA	EMC	PH - Indigent Ambulance	463	302	161	
AAA	FLP	CTC - Drug Court Programs	495	615	(120)	
AAA	GJY	CTC - Grand Jury	32,018	37,919	(5,901)	
AAA	HCC	Health Administration (all funds)	2,440	3,753	(1,313)	
AAA	IDC	CTC - Indigent Defense (all funds)	2,670	4,066	(1,396)	

ROLL FORWARD COMPUTATION

Fund	Dept	Note	Cost Allocation Thru This Plan	Cost Allocation Thru 2015-2016 Plan	Roll Forward
			Actual 2015-2016 Costs	Estimated 2015-2016 Costs	
AAA	JPL	Capital Facilities Leases	17,306	(19,442)	36,748
AAA	LIT	Litigation	3,445	5,259	(1,814)
AAA	LNJ	Law and Justice Group (all funds)	(13,844)	6,011	(19,855)
AAA	LUS	Land Use Services Department (all funds)	909,925	1,358,775	(448,850)
AAA	MLH	Behavioral Health (all funds)	1,331,133	1,335,625	(4,492)
AAA	OCH	HR - Ctr for Emp Hlth & Wellness	21,816	22,623	(807)
AAA	PBD	Public Defender	834,144	889,381	(55,237)
AAA	PGD	Public Guardian - Conservator (all funds)	68,761	166,471	(97,710)
AAA	PHL	Public Health (all funds)	1,796,779	1,987,871	(191,092)
AAA	PRB	Probation - Admin, Corr & Det (all funds)	7,718,334	6,134,629	1,583,705
AAA	ROV	Registrar of Voters	478,287	396,620	81,667
AAA	SCL	County Schools	(25,695)	86,896	(112,591)
AAA	SHR	Sheriff/Coroner/Public Administrator (all funds)	32,169,055	26,003,232	6,165,823
AAA	SVR	PW - Surveyor (all funds)	98,945	154,059	(55,114)
AAA	TRC	CTC - Trial Court Funding MOE	1,427	1,426	1
AAA	VAF	Veterans Affairs	125,589	120,143	5,446
Other Operating Units					
(various)	(various)	Brd-Gov'd Special Districts (summary)	947,552	661,953	285,599
AAF	OOA	Aging and Adult Services	88,959	96,458	(7,499)
CJV	CIP	Capital Improvement Funds (all funds)	394,837	138,471	256,366
FPD	106	SBC Fire Protection District (all funds)	4,924,011	4,001,202	922,809
RFZ	097	Flood Control District (all zones)	658,847	475,714	183,133
RHH	498	IHSS Public Authority	38,729	32,749	5,980
RRC	903	Children & Families First Commission	24,033	41,809	(17,776)
RSC	HPS	Preschool Services	2,343,308	2,393,143	(49,835)
SAA	TRA	PW - Transportation (all funds)	2,742,174	3,064,032	(321,858)
SAC	JOB	Workforce Development (all funds)	204,868	256,150	(51,282)
SAP	CLB	County Library (all funds)	1,005,302	858,088	147,214
SCJ	CAO	Courthouse Temp Construction	509	484	25
SCM	CAO	Criminal Justice Temp Const	510	495	15
SFH	CAO	Disaster Recovery Fund	110	124	(14)
SMI	ICM	Inland Cnties Emrgncy Mdcl Agnt (ICEMA) (all funds)	272,893	305,299	(32,406)

ROLL FORWARD COMPUTATION

Fund	Dept	Note	Cost Allocation Thru This Plan		Cost Allocation Thru 2015-2016 Plan	
			Actual 2015-2016 Costs	Estimated 2015-2016 Costs	Roll Forward	
All Other						
(various)	(various)	All Other	1	4,281,771	3,914,030	367,741
(various)	(various)	Self-Gov'd Special Districts (summary)		29,153	46,403	(17,250)
MPA	500	Mojave Desert AQMD (all funds)		(175)	(5,805)	5,630
NFY	870	S A N B A G (all funds)		38,114	12,981	25,133
NGJ	875	Inland Library System (all funds)		1,205	1,280	(75)
NHY	890	L A F C O		8,458	(3,940)	12,398
NIA	900	County Law Library (all funds) (all funds)		68	926	(858)
PAB	RET	Board of Retirement - Admin (all funds)		59,218	54,583	4,635
SQE	SSV	SA San Sevaine/Cedar Glen RDA (all funds)		(6,286)	1,164	(7,450)
Totals				85,620,707	78,019,768	7,600,939

NOTE:

1. Includes \$3,959.13 for STD-905 Authority for the Handicapped, which was inactive. This budget unit reclassified to All Other.





OSCAR VALDEZ

Auditor-Controller/Treasurer/Tax Collector

268 West Hospitality Lane, San Bernardino, CA 92415

BOARD OF SUPERVISORS



James C. Ramos
Chairman,
Third District Supervisor



Robert A. Lovingood
Vice Chairman,
First District Supervisor



Janice Rutherford
Second District Supervisor



Curt Hagman
Fourth District Supervisor



Josie Gonzales
Fifth District Supervisor

Gregory C. Devereaux

Chief Executive Officer