



Auditor-Controller/Treasurer/Tax Collector Department  
Controller Division – Management Services Section

# Countywide Cost Allocation Plan (COWCAP) Training

## **Presented By:**

Management Services Section  
May 2025

# Management Services Team

Page 2

Please feel free to contact the Management Services Team for any questions regarding the COWCAP.

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# Housekeeping

Page 3

- Training handout
- Q&A segment
- Submitting questions on GoTo Webinar
- COWCAP training survey link
- Training slides and video link

# Presentation Agenda

Page 4



- ☐ Federal Regulations
- ☐ Background
- ☐ OMB Cost Plan Concepts
- ☐ Cost Plan Defined
- ☐ Cost Plan Objectives
- ☐ Cost Period
- ☐ Allowable vs. Unallowable Costs
- ☐ Direct vs. Indirect Costs
- ☐ COWCAP & ICRP
- ☐ Central Service Unit Costs & Bases
- ☐ Incoming Costs
- ☐ Direct Billing
- ☐ Carry-Forward
- ☐ Proposed Costs
- ☐ Cost Allocation
- ☐ Best Practices
- ☐ Resource Materials
- ☐ Navigate the Cost Plan Book
- ☐ COWCAP Billing Schedule
- ☐ Closing Remarks
- ☐ Q&A

# Federal Regulations

- The cost plan must be compiled in accordance to the Federal Office of Management and Budget (OMB) Title 2 Code of Federal Regulations Part 200 (2 CFR Part 200). It is titled “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.” All federal agencies apply these principles in determining reimbursable costs incurred by non-federal entities under federal awards and sub-awards.
- The OMB established cost principles and standards for state and local governments.
- It must also abide by the policies and standards set forth by the Department of Health & Human Services brochure “Cost Principles and Procedures for Developing Cost Allocation Plans and Indirect Cost Rates for Agreements with the Federal Government (ASMB C-10).”



## Background

In December 1971, the US Department of Health & Human Services (DHHS) delegated to the State of California the responsibility of approving the local government (County) cost allocation plans.

The California State Controller's Office (SCO), under its delegated cognizance, is the authorized representative of DHHS and can review, negotiate, and approve the local government cost allocation plans on behalf of that agency.

The SCO responsibilities include:

- Developing supplemental information, such as the “Handbook of Cost Plan Procedures for California Counties,” to support the existing cost plan instructions.
- Reviewing and approving the procedures and methodologies used by the counties for direct billing of central services.

# OMB Cost Plan Concepts



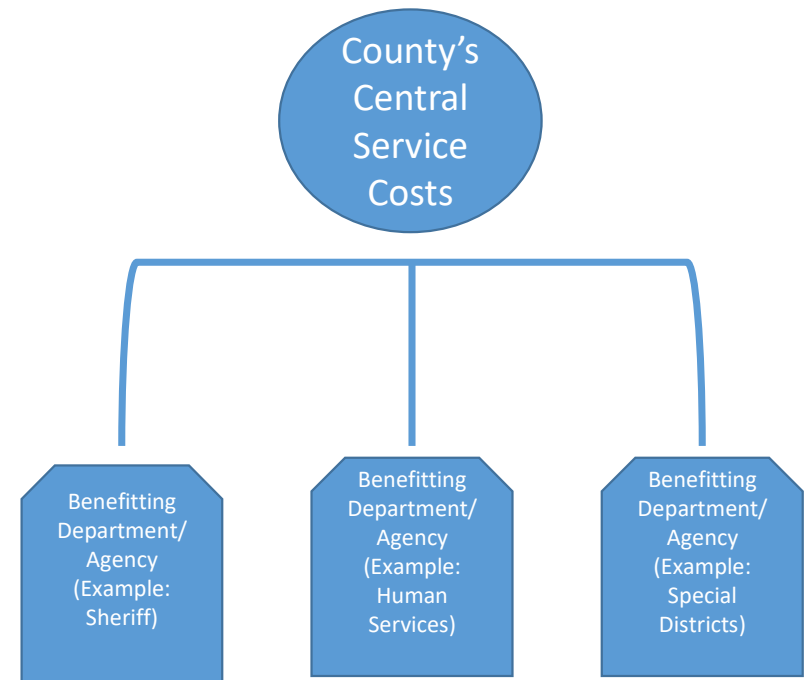
# Cost Plan Defined

## What is the COWCAP?

It is a cost plan that identifies and assigns the county's central service costs to benefitting departments/agencies by a reasonable and consistent basis. It also includes the generally funded county-owned building and the department's computer software & equipment depreciations.

### San Bernardino County Central Services

- County Counsel Department
- Auditor-Controller/Treasurer/Tax Collector Department
- Human Resources Department
- County Administrative Office Department
- Purchasing Department
- Innovation & Technology Department
- Project & Facilities Management Department (PFMD) – Utilities, Facilities Management (Maintenance, Custodial, Ground) and Project Management Division
- Real Estate Services Department – Leasing & Acquisition





## Cost Plan Objectives

The cost plan is used to maximize the County's cost recovery for programs which are reimbursable through grants, claims, or user fees. It must be provisionally or formally approved by the SCO before any indirect costs or direct billings for central support services may be reimbursed by state and federal agencies.



## Cost Period

The cost plan utilizes actuals for the latest completed fiscal year to estimate/project the costs for a future period. It is two years in arrears.

*For Example: The cost plan shown on the right is based on actuals from FY 2023-2024, which will be used to project costs and claim awards in FY 2025-2026.*



## Allowable vs. Unallowable Costs

To be **allowable**, costs must meet the following general criteria:

- Be necessary and reasonable for proper and efficient performance and administration
- Benefit the County Departments/Agencies
- Be allocable under the provisions of OMB 2 CFR Part 200 and DHHS ASMB C-10
- Be authorized or not prohibited under State or local laws or regulations
- Conform to any limitations or exclusions set forth in these principles or other governing regulations
- Be consistent with policies, regulations, and procedures that apply uniformly to other activities of the governmental unit
- Be net of all applicable credits
- Be adequately documented

Costs that do not meet the general criteria will be considered as **unallowable** and thus excluded from/not allocated in the COWCAP.

# Example of Unallowable Costs

- Capital expenditures
- General government expense
- Contribution & donation costs
- Bad debt costs
- Entertainment & employee morale costs
- Goods and services costs for personal use
- Fund raising
- Lobbying costs
- Fines & penalties
- Interest expense
- Cannabis
- Contingency reserves
- Advertising & public relations solely to promote the non-federal entity
- Under recovery on other federal grants
- Costs that benefit the public



# Direct vs. Indirect Costs

## Direct Costs

- Specific Costs
- Costs that can be assigned, or directed, to a specific task, activity or program
  
- Example:
  - ❖ Labor costs tied to a specific project
  - ❖ Material costs needed to carry out the project

## Indirect Costs

- Shared Costs
- Costs that cannot be assigned, or directed, to a specific task, activity or program
  
- Example:
  - ❖ General Administrative Costs
  - ❖ Support Costs
  - ❖ Facilities Costs
  - ❖ COWCAP

# Central Service Unit Costs & Bases

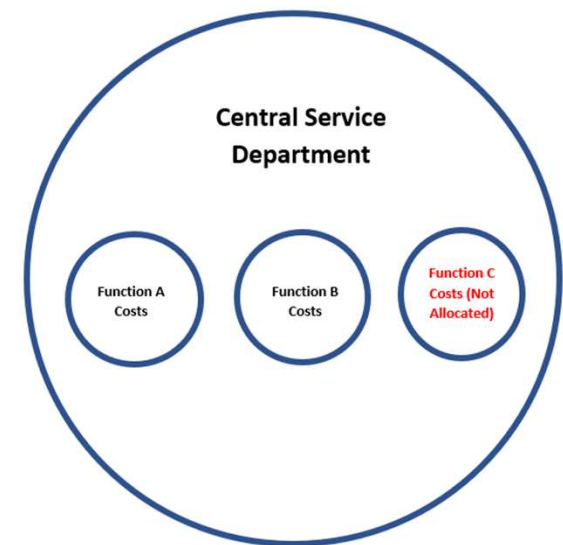
What is a central service unit?

A central service unit represents a department/subdivision whose main role is to provide internal services to other departments/ agencies within the County.

The central service unit costs represent the central service department's costs after excluding the unallowable costs. Depending on the complexity of the central service department, the costs may be broken down into several functions. Each function will have its own equitable base to redistribute the costs to the benefitting departments/agencies. Some functions are not allocable because it is considered as an unallowable activity under the OMB guidance.

Shown below is a list of the Central Service Department's Function Costs

- Salaries & Benefits
- Other Staffing Expenses
- Services & Supplies
- Central Services
- Travel & Related Expenses
- Other Services & Supplies
- Interfund Reimbursements (Credit)
- Miscellaneous Revenues (Credit)



## Incoming Costs

Each central service department also benefits from the services provided by the other central service departments. The incoming costs represent the cowcap costs allocated from the other central service units to the benefitting central service department. After the central service department receives the incoming costs, those costs will be spread to its respective function(s), which will then be reallocated to the benefitting departments/agencies through the double step-down method.

The double step-down allocation allows central service departments to allocate costs to each other and benefitting departments/agencies.

- 1<sup>st</sup> Allocation – Central service departments will receive the allocated costs
- 2<sup>nd</sup> Allocation – Reallocates the central service units' allocated costs to the benefitting departments/agencies

# Direct Billing

## Direct Billing Defined

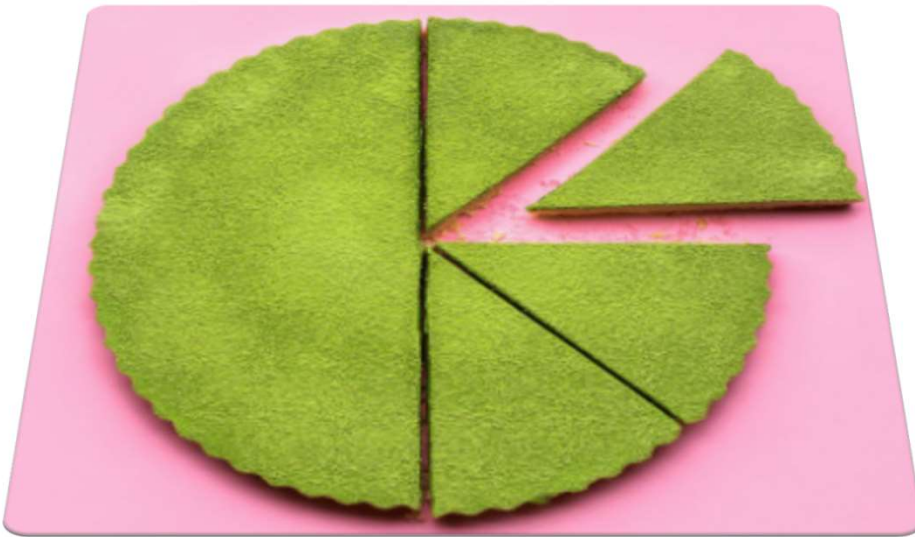
It is the process of billing client departments/agencies for direct goods and/or services. Central service units' billings should not include overhead/indirect costs; These costs must go through the cost plan.

If a central service department prepared transfers in SAP to bill departments for the direct costs, these billings will be used to reduce the allocable amount of its respective departments in the cost plan.





# Cost Allocation



**What costs are allocated to the benefitting departments/agencies?**

**Step 1:**

Allowable Central Service Function Department Costs + Function Incoming Costs = Allocable Amount to the Benefitting Departments/Agencies

**Step 2:**

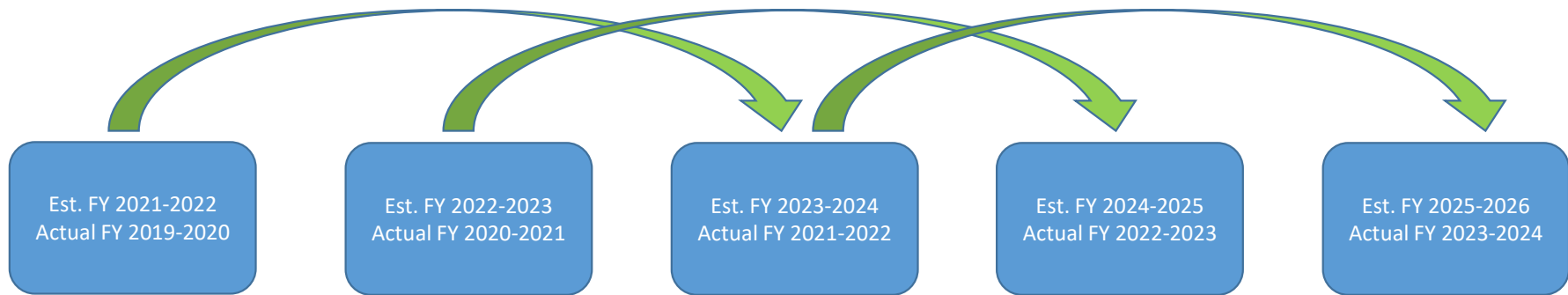
Benefitting Department/Agency's Allocable Amount – Direct Billed = Net Costs Allocated to the Benefitting Department/Agency

**Step 3:**

Total Net Costs Allocated to the Benefitting Department/Agency +/- Carry Forward = Total Proposed Costs

## Carry-Forward

The carry-forward operates on a two-year cycle and is used to true-up/down the county fixed costs to the actual costs.



# Carry-Forward (Continued)

## Formula:

Total Current Allocations – PY Allocations = Carry Forward

Carry Forward + Total Current Allocations = Proposed Costs

For Example: The cost plan shown on the right illustrates the carry-forward used to true-up the costs in the two-year cycle.

Total Current Year Allocations:	\$12,349,359
(-) Prior Year Allocations:	(\$8,373,571)
Carry-Forward:	\$3,975,788
Total Current Year Allocations:	\$12,349,359
(+) Carry-Forward:	\$3,975,788
Proposed Costs (Plan Year 2025-2026):	\$16,325,146

San Bernardino County, California										
2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024										
Actual FY 2021-2022 3/13/2023										
Summary Schedule										
Department	490_4744 CSA 70 High Country	491_1000 Public Defender	495_4866 CSA 82 Searles Valley	498_2240 IHSS Public Authority	500_5163 Air Pollution Control Dist	501_1000 Human Svc Admin Claim	529_1036 Aging & Adult Svc	536_1000 Public Guardian- Constrvr	540_1000 Veterans Affairs	547_1810 CSA 120 Etiwanda Endowmt
1 0000_0001 Building Depreciation	\$0	\$232,703	\$0	\$0	\$0	\$91,025	\$12,990	\$26,518	\$93,371	\$0
2 0000_0002 Compt Sftw & Equip Depr	0	51,215	0	0	0	0	9,851	13,894	0	0
3 0000_0003 PFMD Utilities	0	112,665	0	0	0	39,050	0	18,738	55,386	0
4 171_1000 County Counsel	0	9,765	(202)	291	0	(211,150)	(6,612)	55,892	5,312	(433)
5 340_1000 Aud-Contr/Treas/Tax Coll	915	142,599	1,447	21,850	1,791	2,983,470	47,929	38,623	70,790	1,745
6 720_1000 Human Resources	0	110,381	0	23,065	0	2,490,299	32,761	24,075	12,246	861
7 110_1000 County Admin Office	0	112,223	0	17,120	0	2,171,008	27,108	26,100	10,959	989
8 761_1000 Purchasing	14	12,478	607	964	0	53,506	3,218	2,726	793	37
9 120_1000 Innovation & Technology Dept.	0	36,233	0	5,527	0	700,947	8,752	8,427	3,538	319
10 7302_1000 PFMD Fac Mgmt - Maintenance	0	(1,567)	0	(342)	0	(470)	0	8,546	(264)	0
11 7303_1000 PFMD Fac Mgmt - Custodial	0	45,262	0	0	0	59,756	146	0	8,257	0
12 7304_1000 PFMD Fac Mgmt - Grounds	0	328	0	0	0	114	0	61	68	0
13 770_1000 PFMD- Project Mgmt Division	0	0	0	0	0	0	0	0	0	0
14 782_1000 RES Leasing & Acquisition	0	0	0	0	0	(3,984)	0	0	0	(1,354)
<b>Total Current Allocations</b>	929	864,285	1,852	68,475	1,791	8,373,571	136,143	223,600	260,456	2,164
Less: Prior Year Allocations	983	847,406	2,008	68,652	50	6,892,105	162,883	87,327	160,813	3,036
Carry-Forward	(54)	16,879	(156)	(177)	1,741	1,481,466	(26,740)	136,273	99,643	(872)
<b>Proposed Costs</b>	\$875	\$881,164	\$1,696	\$68,298	\$3,532	\$9,855,037	\$109,403	\$359,873	\$360,099	\$1,292

San Bernardino County, California										
2 CFR 200 Cost Allocation Plan for Use in FY 2025-2026										
Actual FY 2023-2024 12/23/2024										
Summary Schedule										
Department	485_4850 CSA 79 Green Valley	490_4744 CSA 70 High Country	491_1000 Public Defender	495_4866 CSA 82 Searles Valley	498_2240 IHSS Public Authority	500_5163 Air Pollution Control Dist	501_1000 Human Svc Admin Claim	529_1036 Aging & Adult Svc	536_1000 Public Guardian- Constrvr	540_1000 Veterans Affairs
1 0000_0001 Building Depreciation	\$0	\$0	\$203,932	\$0	\$0	\$0	\$86,825	\$0	\$39,434	\$131,561
2 0000_0002 Comp Sftw & Equip Depr	0	0	55,921	0	0	0	0	1,069	13,740	0
3 0000_0003 PFMD Utilities	0	0	221,870	0	0	0	53,308	0	41,243	67,612
4 171_1000 County Counsel	0	0	5,972	0	653	0	850,292	712	94,861	6,345
5 340_1000 Aud-Contr/Treas/Tax Coll	251	1,024	173,322	1,929	27,870	2,330	3,665,256	222,291	46,218	36,957
6 720_1000 Human Resources	0	0	194,271	0	33,878	0	3,863,753	33,964	40,554	20,393
7 110_1000 County Admin Office	0	0	155,499	0	23,848	0	2,947,928	30,818	36,331	15,275
8 761_1000 Purchasing	27	0	14,691	446	1,256	0	70,188	4,007	5,956	1,756
9 120_1000 Innovation & Technology Dept.	0	0	41,510	0	6,366	0	786,942	8,227	9,698	4,078
10 7302_1000 PFMD Fac Mgmt - Maintenance	0	0	(10,240)	0	(6)	0	(1,574)	0	(395)	(1,082)
11 7303_1000 PFMD Fac Mgmt - Custodial	0	0	19,196	0	0	0	6,163	0	0	870
12 7304_1000 PFMD Fac Mgmt - Grounds	0	0	(724)	0	0	0	(59)	0	(61)	(67)
13 770_1000 PFMD - Project Mgmt Division	0	0	0	0	0	0	0	0	0	0
14 782_1000 RES Leasing & Acquisition	0	0	20	0	0	0	20,336	0	309	0
<b>Total Current Allocations</b>	278	1,024	1,075,241	2,375	93,866	2,330	12,349,359	301,089	327,890	283,699
Less: Prior Year Allocations	1,175	929	864,285	1,852	68,475	1,791	8,373,571	136,143	223,600	260,456
Carry-Forward	(897)	95	210,956	523	25,391	539	3,975,788	164,946	104,290	23,243
<b>Proposed Costs</b>	\$(619)	\$1,119	\$1,286,197	\$2,898	\$119,257	\$2,869	\$16,325,146	\$466,035	\$432,180	\$306,943

## Proposed Costs

Proposed Costs are the costs the county departments use to claim their cost for services rendered. It represents the maximum claimable amount used in federal/state awards.



# Best Practices

## **For Central Service Departments that go through the COWCAP:**

- If applicable, review the billing rates to ensure that the overhead/indirect costs are excluded from the billings. Central service departments that go through the COWCAP are only allowed to bill for Direct Costs.
- Monitor the SAP Budget to Actual Reports of the central service departments to ensure that the net balance is not negative to prevent negative allocations in the cost plan. Billing rates may need to be adjusted to fix this issue. The State may require the County's general fund to provide refunds because of the negative allocations.
- Notify the Management Services Section - COWCAP Team regarding significant changes to the department's organization, operations and services provided. Meetings will be held as needed to discuss impacts to the cost plan.
- Please make sure these transactions are clearly noted in the SAP transaction's reference and/or text fields.
  - Pass-thru/Trust transactions. These are excluded from the cost plan.
  - Costs that benefit the public. These are unallowable in the cost plan.
  - COVID and/or American Rescue Plan Act (ARPA) project costs and receipts. This includes labor costs.
- Notify the COWCAP Team of material accounting errors that could not be addressed/corrected because it was past the deadline for the year-end accruals. Depending on the situation, manual adjustments will be made to ensure that the expenses/revenues are properly categorized in the cost plan and the unallowable costs could be identified and removed from the cost plan.

## **For Internal Service Funds:**

- Monitor the cash reserves. Consistent large reserves will be questioned by the State Controller's Office. If the State deems these reserves as unnecessary, rate holidays or rebates will need to be issued to all the client departments. The billing rates may need to be adjusted as well.
- Make sure the reserves are spent as intended within a reasonable period.

## COWCAP & ICRP

- The Indirect Cost Rate Proposal (ICRP) may be used in claims to receive state/federal reimbursements for allowable indirect costs associated with programs that permit claiming of such costs and/or used in fees to recoup the full cost of the service with certain limitations.
- The Countywide Cost Allocation Plan also allocates the overhead costs of central service units. As such, central service units are not allowed to incorporate the indirect cost rate in the billing rates. To combine both the direct bill and indirect costs would contradict the OMB 2 CFR Part 200.416(b)(2).





# Annual Questionnaires & Requested Department Information

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Annual COWCAP Questionnaires are sent to central service departments to gather information regarding changes in the organization, operations, services provided and staffing that can impact the cost plan. The goal is to ensure that the current basis used to allocate central service costs to benefitting departments/agencies are fair and equitable.

The central service departments submit various information to determine the function basis units, function allocations and excludable/unallowable costs. This information will be used to compile the cost plan.



# Resource Materials

State Controller Office: [https://sco.ca.gov/ard\\_county\\_cost\\_allocation.html](https://sco.ca.gov/ard_county_cost_allocation.html)

Auditor-Controller/Treasurer/Tax Collector: <https://atccl.sbcounty.gov/publications/>

Office of Management & Budget:

OMB 2 CFR Part 200 - <https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200?toc=1>

ASMB C-10 - [https://www.dol.gov/sites/dolgov/files/OASAM/legacy/files/ASMB\\_C-10.pdf](https://www.dol.gov/sites/dolgov/files/OASAM/legacy/files/ASMB_C-10.pdf)

U.S. Department of Health and Human Services: <https://www.hhs.gov/about/agencies/asa/psc/indirect-cost-negotiations/index.html>



# Navigate the Cost Plan Book

Page 25



# Table of Contents

San Bernardino County, California  
2 CFR 200 Cost Allocation Plan for Use in FY 2025-2026

Actual FY 2023-2024  
12/23/2024

Schedule Description	Allocation Basis Units	Allocation Basis Source	Page #
Table of Contents			1
Summary Schedule			4
Carry Forward Schedule			18
0000_0001 Building Depreciation			22
1 Department Costs			23
1 Incoming Costs			24
1 Building Depreciation Expense	Straight-Line Depreciation	ATC - Gen Acct	25
1 Allocation Summary			27
0000_0002 Comp Sftw & Equip Depr			29
2 Department Costs			30
2 Incoming Costs			31
2 Depreciation Computer/ Equipment	Straight-Line Depreciation	ATC - Gen Acct	32
2 Allocation Summary			34
0000_0003 PFMD Utilities			36
3 Department Costs			37
3 Incoming Costs			38
3 PFMD Utilities	Utilities Expense based on Square Footage	Facilities Mgmt	39
3 Allocation Summary			41
171_1000 County Counsel			43
4 Department Costs			44
4 Incoming Costs			45
4 Legal Services	Actual Hours	County Counsel	47
4 General Government/ Unallowed	**Not Allocated**		
4 Allocation Summary			50

The Table of Contents list the central service departments, its functions and its respective allocation method (basis units).

# Summary Schedule

**San Bernardino County, California**  
**2 CFR 200 Cost Allocation Plan for Use in FY 2025-2026**

Claim Year  
 Actual FY 2023-2024  
 12/23/2024

Benefitting Departments/Agencies

Summary Schedule

Department	120_4020 ITD- Telecomm Svcs	120_4042 ITD-Bus Solutions Dev	120_4048 ITD- Computer Operations	670_4250 DPW-Solid Waste Mgmt	731_4120 Risk Management	761_4000 Printing Services	761_4004 Surplus Property/ Storage	761_4008 Mail/Courier Service	791_4064 Fleet Management	911_4200 Medical Center
1 0000_0001 Building Depreciation	\$256,665	\$0	\$1,003,309	\$0	\$183,033	\$20,051	\$127,861	\$20,272	\$0	\$0
2 0000_0002 Comp Sftw & Equip Depr	0	0	0	0	0	0	0	0	0	0
3 0000_0003 PFMD Utilities	326,383	0	813,093	108,079	76,653	20,972	97,050	21,202	228,514	66,082
4 171_1000 County Counsel	(243)	(43)	(3,761)	9,768	291,773	0	0	0	335	4,230
5 340_1000 Aud-Contr/Treas/Tax Coll	58,761	41,195	109,640	37,972	197,327	7,613	22,552	7,719	109,611	2,943,609
6 720_1000 Human Resources	60,246	64,905	121,793	72,900	61,092	7,422	3,973	18,560	66,619	3,126,530
7 110_1000 County Admin Office	54,472	48,109	88,812	52,359	42,354	6,703	3,594	11,560	54,666	2,496,026
8 761_1000 Purchasing	27,171	4,868	14,753	33,137	4,804	4,824	245	1,883	87,775	563,270
9 120_1000 Innovation & Technology Dept.	14,566	12,843	23,708	14,002	11,306	1,789	959	3,086	14,593	666,308
10 7302_1000 PFMD Fac Mgmt - Maintenance	(4,262)	0	(8,378)	(2,337)	(1,652)	(622)	(1,361)	(557)	(6,158)	(1,454)
11 7303_1000 PFMD Fac Mgmt - Custodial	1,736	0	10,456	1,928	1,207	560	106	151	138	1,158
12 7304_1000 PFMD Fac Mgmt - Grounds	(203)	0	(462)	(574)	(94)	(45)	(138)	(32)	(549)	(5,753)
13 770_1000 PFMD - Project Mgmt Division	0	0	0	0	0	0	0	0	0	29,918
14 782_1000 RES Leasing & Acquisition	5,346	0	0	4,622	0	0	0	0	0	7,348
<b>Total Current Allocations</b>	<b>800,637</b>	<b>171,877</b>	<b>2,172,962</b>	<b>331,855</b>	<b>867,804</b>	<b>69,267</b>	<b>254,843</b>	<b>83,845</b>	<b>555,545</b>	<b>9,897,273</b>
Less: Prior Year Allocations	701,478	107,745	2,001,065	262,292	268,245	61,162	155,439	57,623	535,161	7,176,623
Carry-Forward	99,159	64,132	171,897	69,563	599,559	8,105	99,404	26,222	20,384	2,720,650
<b>Proposed Costs</b>	<b>\$899,795</b>	<b>\$236,008</b>	<b>\$2,344,859</b>	<b>\$401,418</b>	<b>\$1,467,362</b>	<b>\$77,372</b>	<b>\$354,247</b>	<b>\$110,067</b>	<b>\$575,929</b>	<b>\$12,617,924</b>

Central Service Units

Actual FY Costs →

True-Up/Down →

Maximum Claimable Amount

# Central Service Narrative

The narrative explains the central service department's functions or activities and describe the expenditures that will be allocable to the user departments/agencies.

San Bernardino County, California  
2 CFR 200 Cost Allocation Plan for Use in FY 2025-2026

Actual FY 2023-2024  
12/23/2024

County Counsel

**STATEMENT OF FUNCTION**

County Counsel provides civil legal services to County Board of Supervisors, County departments, Commissions, Special Districts, and School Districts. County Counsel also provides legal advice to various joint powers authorities and represents the courts and judges on certain matters.

**DESCRIPTION OF COSTS**

The costs allocated include:

Department Costs:

Salaries and employee benefits, other staffing expenses (reimbursement expenses for staffing), services and supplies, central services, which consists of both the Innovation and Technology Department and Facilities Management Division's associated charges, travel and related expenses, and other services and supplies (reimbursement expenses for services and supplies).

Incoming Costs:

- Building Depreciation
- Computer Software and Equipment Depreciation
- Unbilled Utilities Costs
- Central Service Costs

Interfund reimbursements from other County budget units and miscellaneous revenue, if any, are deducted from the above costs to determine the net allocable amount.

Allocation Method:

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

# Central Service Department Costs

The “Department Costs” schedule is a summary of the central service unit’s function costs. Only the allocable function costs will be distributed to the user departments/agencies

San Bernardino County, California

2 CFR 200 Cost Allocation Plan for Use in FY 2025-2026

Actual FY 2023-2024

12/23/2024

**A. Department Costs**

Functions

Dept:4 171\_1000 County Counsel

Description	Amount	General Admin	Legal Services	General Government/ Unallowed
<b>Personnel Costs</b>				
Salaries & Benefits	S1	23,772,031	0	23,408,695
Salary % Split			.00%	98.47%
Other Staffing Expenses	P	8,135	0	8,135
<b>Subtotal - Personnel Costs</b>		<b>23,780,166</b>	<b>0</b>	<b>23,416,830</b>
<b>Services &amp; Supplies Cost</b>				
Services and Supplies	P	2,267,139	0	2,267,139
Central Services	P	466,665	0	459,532
Travel and Related Expenses	P	39,024	0	38,428
Other Services & Supplies	P	93,067	0	93,067
Interfund Reimbursements	P	(1,771)	0	(1,771)
Miscellaneous Revenues	P	(64,685)	0	(64,685)
Miscellaneous Revenues ARPA	P	(75,031)	0	(75,031)
<b>Subtotal - Services &amp; Supplies</b>		<b>2,724,409</b>	<b>0</b>	<b>2,716,680</b>
<b>Department Cost Total</b>		<b>26,504,575</b>	<b>0</b>	<b>26,133,510</b>
<b>Adjustments to Cost</b>				
<b>Subtotal - Adjustments</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>26,504,575</b>	<b>0</b>	<b>26,133,510</b>
General Admin Distribution		0	0	0
<b>Grand Total</b>		<b>\$26,504,575</b>	<b>\$26,133,510</b>	<b>\$371,065</b>
not allocated				

← Unallowed Function Costs

# Central Service Incoming Costs

Each central service unit benefits from services provided by other central service units. The Incoming Costs schedule shows this exchange of costs flowing into the benefitting central service unit. These costs will be combined with the costs identified in the “Department Costs” schedule and then, the MGT software will redistribute only the allocable function costs to its respective user departments/agencies.

Example:

## Legal Services Function Costs

CCL Department Costs \$ 26,133,510

+ Incoming Costs 2,516,268

Total Allocated 28,649,778

\*Note: CCL stands for County Counsel.

San Bernardino County, California					Actual FY 2023-2024
2 CFR 200 Cost Allocation Plan for Use in FY 2025-2026					12/23/2024
B. Incoming Costs - (Default Spread Salary%)					Dept:4 171_1000 County Counsel
Department	First Incoming	Second Incoming	Legal Services	General Government/ Unallowed	
1 Building Depreciation Expense	\$371,709	\$0	\$366,028	\$5,681	
Subtotal - 0000_0001 Building Depreciation	371,709	0	366,028	5,681	
2 Depreciation Computer/ Equipment	3,796	0	3,738	58	
Subtotal - 0000_0002 Comp Sftw & Equip Depr	3,796	0	3,738	58	
3 PFMD Utilities	93,837	0	92,403	1,434	
Subtotal - 0000_0003 PFMD Utilities	93,837	0	92,403	1,434	
4 Legal Services	0	1,854,488	1,826,144	28,344	
Subtotal - 171_1000 County Counsel	0	1,854,488	1,826,144	28,344	
5 Reporting	0	12,456	12,266	190	
5 Transaction Processing	0	9,273	9,132	142	
5 Payroll	0	14,531	14,309	222	
5 SAP Team	0	33,289	32,780	509	
Subtotal - 340_1000 Aud-Contr/Treas/Tax Coll	0	69,550	68,487	1,063	
6 Personnel Services	0	38,373	37,787	587	
6 Employee Benefits	0	7,788	7,669	119	
6 Civil Svc Commission	0	1,044	1,028	16	
6 EMACS Team	0	20,872	20,553	319	
6 Labor Relations	0	5,962	5,871	91	
Subtotal - 720_1000 Human Resources	0	74,040	72,908	1,132	
7 Budget & Admin Supp Svcs	0	66,679	65,659	1,019	
Subtotal - 110_1000 County Admin Office	0	66,679	65,659	1,019	
8 Purchasing Services	0	5,665	5,579	87	
Subtotal - 761_1000 Purchasing	0	5,665	5,579	87	
9 Countywide GIS Services	0	18,040	17,765	276	
Subtotal - 120_1000 Innovation & Technology Dept.	0	18,040	17,765	276	
10 Maintenance Services	0	(5,108)	(5,030)	(78)	
Subtotal - 7302_1000 PFMD Fac Mgmt - Maintenance	\$0	\$(5,108)	\$(5,030)	\$(78)	
11 Custodial Services	0	2,880	2,836	44	
Subtotal - 7303_1000 PFMD Fac Mgmt - Custodial	0	2,880	2,836	44	
12 Grounds Services	0	(266)	(262)	(4)	
Subtotal - 7304_1000 PFMD Fac Mgmt - Grounds	0	(266)	(262)	(4)	
14 Real Estate Services	0	14	14	0	
Subtotal - 782_1000 RES Leasing & Acquisition	0	14	14	0	
<b>Total Incoming</b>	<b>469,342</b>	<b>2,085,982</b>	<b>2,516,268</b>	<b>39,056</b>	
<b>C. Total Allocated</b>		<b>\$29,059,899</b>	<b>\$28,649,778</b>	<b>\$410,121</b>	
			98.59%	1.41%	



## Page 31

Central Service Units may have multiple functions. Each allocable function will have its own Allocations schedule.

San Bernardino County, California							Actual FY 2023-2024
2 CFR 200 Cost Allocation Plan for Use in FY 2025-2026							12/23/2024
<b>Legal Services Allocations</b>							Dept:4 171_1000 County Counsel
Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 171_1000 County Counsel	9,417.15	6.97%	\$1,854,488	\$0	\$1,854,488	\$0	\$1,854,488
5 340_1000 Aud-Confr/Treas/Tax Coll	755.10	0.56%	148,699	(79,709)	68,990	12,346	81,336
6 720_1000 Human Resources	5,252.20	3.89%	1,034,298	(115,990)	918,308	85,871	1,004,179
7 110_1000 County Admin Office	4,633.10	3.43%	912,381	0	912,381	75,749	988,130
8 761_1000 Purchasing	368.75	0.27%	72,617	0	72,617	6,029	78,646
9 120_1000 Innovation & Technology Dept.	2.78	0.00%	547	(615)	(68)	45	(22)
10 7302_1000 PFMD Fac Mgmt - Maintenance	119.94	0.09%	23,619	0	23,619	1,961	25,580
11 7303_1000 PFMD Fac Mgmt - Custodial	13.67	0.01%	2,692	0	2,692	223	2,915
12 7304_1000 PFMD Fac Mgmt - Grounds	31.14	0.02%	6,132	0	6,132	509	6,641
13 770_1000 PFMD - Project Mgmt Division	274.48	0.20%	54,052	(41,725)	12,327	4,488	16,814
14 782_1000 RES Leasing & Acquisition	389.75	0.29%	76,752	(5,386)	71,366	6,372	77,739
15 120_4020 ITD-Telecomm Svcs	30.10	0.02%	5,927	(6,662)	(736)	492	(243)
16 120_4042 ITD-Bus Solutions Dev	5.32	0.00%	1,049	(1,179)	(130)	87	(43)
17 120_4048 ITD-Computer Operations	465.05	0.34%	91,581	(102,945)	(11,365)	7,603	(3,761)
18 670_4250 DPW-Solid Waste Mgmt	578.30	0.43%	113,883	(113,570)	313	9,455	9,768
19 731_4120 Risk Management	28,728.10	21.27%	5,657,330	(5,835,248)	(177,918)	469,691	291,773
23 791_4064 Fleet Management	16.50	0.01%	3,249	(3,184)	66	270	335
24 911_4200 Medical Center	2,102.20	1.56%	413,979	(444,119)	(30,140)	34,370	4,230
25 100_1000 Board Of Supervisors	1,703.75	1.26%	335,514	0	335,514	27,856	363,369
129 691_1000 LUS-Admin	69.50	0.05%	13,686	(1,646)	12,040	1,136	13,176
130 692_1000 LUS-Building and Safety	288.50	0.21%	56,813	(58,094)	(1,280)	4,717	3,437
131 693_1000 LUS-Code Enforcement	1,929.10	1.43%	379,891	(411,541)	(31,650)	31,540	(110)
132 695_1000 LUS Planning	1,337.25	0.99%	263,340	(264,721)	(1,381)	21,863	20,483
136 770_3100 Capital Improvement Program	277.60	0.21%	54,666	(42,199)	12,467	4,539	17,005
137 780_2734 RES-Chino Agr Preserve	42.63	0.03%	8,394	(6,480)	1,914	697	2,611
143 903_9900 CFF Commission (First 5)	149.00	0.11%	29,342	(29,878)	(536)	2,436	1,900
144 920_1000 Behavioral Health	2,706.50	2.00%	532,982	(543,203)	(10,221)	44,250	34,030
147 930_1000 Public Health	1,530.87	1.13%	301,468	(208,968)	92,500	25,029	117,529
148 933_1000 PH-Cal Children's Svcs	7.88	0.01%	1,553	(1,076)	476	129	605
149 9991_0005 All Other	149.40	0.11%	29,421	(12,701)	16,720	2,443	19,162
150 9992_0006 Self Gov Spcl Districts (all funds)	35.50	0.03%	6,991	(6,840)	151	580	731
<b>Subtotal</b>	<b>135,053.70</b>	<b>100.00%</b>	<b>26,595,678</b>	<b>(20,403,106)</b>	<b>6,192,572</b>	<b>2,054,100</b>	<b>8,246,671</b>
<b>Direct Bills</b>					<b>20,403,106</b>		<b>20,403,106</b>
<b>Total</b>					<b>\$26,595,678</b>		<b>\$28,649,778</b>
Basis Units: Actual Hours							
Source: County Counsel							

# Central Service Department Allocation Summary

The Allocation Summary schedule summarizes all the central service unit functions' costs distributed to the user department/agency.

*Note: The image shown on the right is a snippet of a partial schedule. Please refer to the cost plan book for the complete schedule.*

San Bernardino County, California				Actual FY 2023-2024
2 CFR 200 Cost Allocation Plan for Use in FY 2025-2026				12/23/2024
Allocation Summary				Dept: 4 171_1000 County Counsel
Department	Legal Services	General Government/ Unallowed	Total	
0 Direct Billed	\$20,403,106	\$0	\$20,403,106	
4 171_1000 County Counsel	1,854,488	0	1,854,488	
5 340_1000 Aud-Contr/Treas/Tax Coll	81,336	0	81,336	
6 720_1000 Human Resources	1,004,179	0	1,004,179	
7 110_1000 County Admin Office	988,130	0	988,130	
8 761_1000 Purchasing	78,646	0	78,646	
9 120_1000 Innovation & Technology Dept.	(22)	0	(22)	
10 7302_1000 PFMD Fac Mgmt - Maintenance	25,580	0	25,580	
11 7303_1000 PFMD Fac Mgmt - Custodial	2,915	0	2,915	
12 7304_1000 PFMD Fac Mgmt - Grounds	6,641	0	6,641	
13 770_1000 PFMD - Project Mgmt Division	16,814	0	16,814	
14 782_1000 RES Leasing & Acquisition	77,739	0	77,739	
15 120_4020 ITD-Telecomm Svcs	(243)	0	(243)	
16 120_4042 ITD-Bus Solutions Dev	(43)	0	(43)	
17 120_4048 ITD-Computer Operations	(3,761)	0	(3,761)	
18 670_4250 DPW-Solid Waste Mgmt	9,768	0	9,768	
19 731_4120 Risk Management	291,773	0	291,773	
23 791_4064 Fleet Management	335	0	335	
24 911_4200 Medical Center	4,230	0	4,230	
25 100_1000 Board Of Supervisors	363,369	0	363,369	
<hr/>				
129 691_1000 LUS-Admin	13,176	0	13,176	
130 692_1000 LUS-Building and Safety	3,437	0	3,437	
131 693_1000 LUS-Code Enforcement	(110)	0	(110)	
132 695_1000 LUS Planning	20,483	0	20,483	
136 770_3100 Capital Improvement Program	17,005	0	17,005	
137 780_2734 RES-Chino Agr Preserve	2,611	0	2,611	
143 903_9900 CFF Commission (First 5)	1,900	0	1,900	
144 920_1000 Behavioral Health	34,030	0	34,030	
147 930_1000 Public Health	117,529	0	117,529	
148 933_1000 PH-Cal Children's Svcs	605	0	605	
149 9991_0005 All Other	19,162	0	19,162	
150 9992_0006 Self Gov Spcl Districts (all funds)	731	0	731	
<b>Total</b>	<b>\$28,649,778</b>	<b>\$0</b>	<b>\$28,649,778</b>	



# COWCAP Billing Schedule



**Ensen Mason CPA, CFA**  
*Auditor-Controller/Treasurer/Tax Collector*

**John Johnson**  
*Assistant Auditor-Controller/Treasurer/Tax Collector*

**Diana Atkeson**  
*Assistant Auditor-Controller/Treasurer/Tax Collector*

## **Controller Division Management Services Section**

This is to inform departments of the FY 2024-25 COWCAP Billing schedule:

<b>No.</b>	<b>COWCAP Billing</b>	<b>JV Transfer Schedule Date</b>
1.	1st Quarter COWCAP Billing	09/04/2024
2.	2nd Quarter COWCAP Billing	11/06/2024
3.	3rd Quarter COWCAP Billing	02/05/2025
4.	4th Quarter COWCAP Billing	04/02/2025

FY 2024-25 COWCAP Billing is approved by CAO and budgeted, if applicable, in GL 52002415 – County Services (Incl COWCAP). The COWCAP Billings are processed on a quarterly basis. The funds will be transferred to the Cost Center 1161161000 – CAO – Countywide Discretionary Gen Fund.

Please consider this the final FY 2024-25 transfer schedule and plan your available cash and budget accordingly.

If you have any questions, please contact May Guan at (909) 382-7027, Sakura (Shay) Younger at (909) 382-3191, or Vanessa Doyle at (909) 382-3193.

## Closing Remarks

The goal is to ensure that departments receive only their fair and equitable share of the costs. Once the cost plan negotiation agreement is in place, grantee departments that incurred these costs may then claim state and federal reimbursements for these expenses.



# Any Questions



**[CowcapHotline@sbccountyatc.gov](mailto:CowcapHotline@sbccountyatc.gov)**