



COWCAP

San Bernardino County
State of California

2020–2021 COUNTYWIDE COST ALLOCATION PLAN

ENSEN MASON CPA, CFA
Auditor-Controller/Treasurer/Tax Collector

Estimated FY 2020–2021 Allowable Costs
Actual FY 2018–2019 Allowable Costs



San Bernardino County, California



**2 CFR PART 200
2020-2021 COUNTYWIDE COST ALLOCATION PLAN**



SAN BERNARDINO
COUNTY

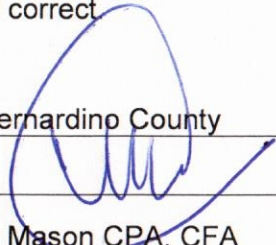
CERTIFICATE OF COST ALLOCATION PLAN

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

All costs included in this proposal to establish cost allocations or billings for the fiscal year ended June 30, 2021 are allowable in accordance with the requirements of 2 CFR Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

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 Federal 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.

Governmental Unit: San Bernardino County
Signature: 
Name of Official: Ensen Mason CPA, CFA
Title: Auditor-Controller/Treasurer/Tax Collector
Date of Execution: 12/16/19



SAN BERNARDINO
COUNTY

**SAN BERNARDINO COUNTY
2020-2021
COUNTYWIDE COST ALLOCATION PLAN**

AUTHORITY SUMMARY

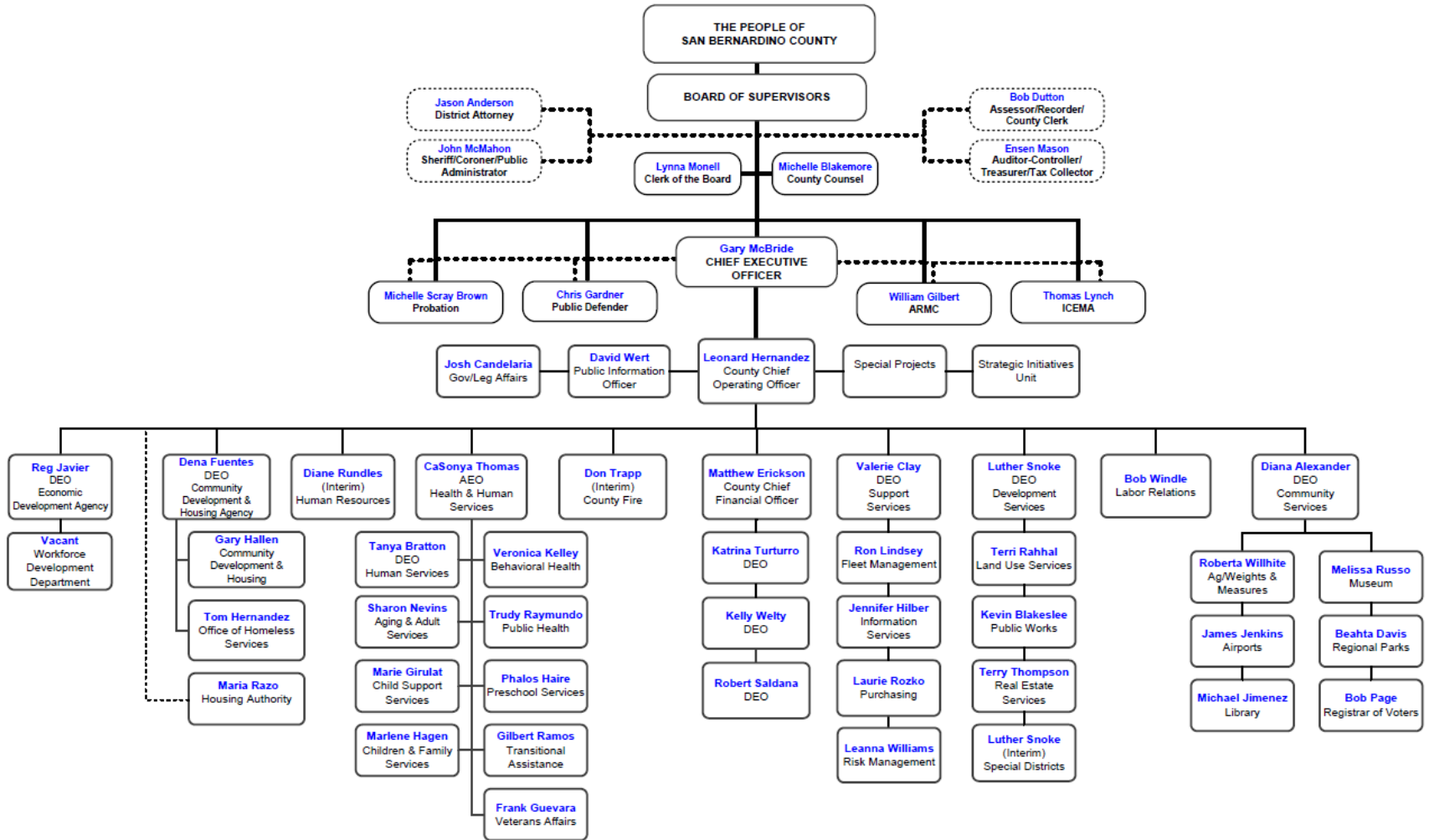
This document has been prepared under the authority and guidelines of the Office of Management and Budget (OMB) 2 CFR Part 200, "Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards". The OMB establishes principles and standards to provide a uniform approach 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 2019.



SAN BERNARDINO COUNTY ORGANIZATIONAL CHART

AS OF 12/2019





San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Table of Contents

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 Buildings Depreciation Expense	Straight-Line Depreciation	ATC - Gen Acct	25
1 Allocation Summary			27
0000_0002 Compt 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 RES Rent			36
3 Department Costs			37
3 Incoming Costs			38
3 Real Estate Services Rent	Allowed Rent Costs	Real Estate Svcs	39
3 Allocation Summary			40
0000_0004 RES Utilities			41
4 Department Costs			42
4 Incoming Costs			43
4 Utilities	Utilities Expense based on Square Footage	Facilities Mgmt	44
4 Allocation Summary			46
171_1000 County Counsel			48
5 Department Costs			49
5 Incoming Costs			50
5 Legal Services	Actual Hours	County Counsel	52
5 General Government	**Not Allocated**		
5 Allocation Summary			55
340_1000 Aud-Contr/Treas/Tax Coll			58
6 Department Costs			59
6 Incoming Costs			61
6 Reporting	Number of Employees	County Payroll System	65
6 Special Projects	Controller Div. Actual Hours	County Payroll System	68

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Table of Contents

Schedule Description	Allocation Basis Units	Allocation Basis Source	Page #
6 Transaction Processing	Number of Accounting Transactions	County Financial System	70
6 Payroll	Number of Payroll Warrants	County Payroll System	74
6 School Claims	Direct Charge	ATC - Admin	77
6 HS Auditing	Direct Charge	ATC - Admin	78
6 Audit Division	Audit Division Actual Hours	ATC - Audit	79
6 EFMS Team	Number of Employees	County Payroll System	81
6 Property Tax	**Not Allocated**		
6 Treasurer/ Tax Collector/ CC	**Not Allocated**		
6 Unallowed	**Not Allocated**		
6 Allocation Summary			84
720_1000 Human Resources			92
7 Department Costs			93
7 Incoming Costs			94
7 Personnel Services	Number of Employees Served	County Payroll System	96
7 Employee Benefits	Number of Employees Covered	County Payroll System	99
7 Unemployment Insurance	Actual Cost of Unemployment Claims	Human Resources	102
7 Civil Svc Commission	Number of Employees Covered	County Payroll System	104
7 EMACS Team	Number of Payroll Warrants	County Payroll System	107
7 Commuter Services	**Not Allocated**		
7 HRD Admin Support-OCH	**Not Allocated**		
7 Allocation Summary			110
110_1000 County Admin Office			113
8 Department Costs			114
8 Incoming Costs			115
8 Budget & Admin Supp Svcs	Number of County Employees	County Payroll System	117
8 Labor Relations	Number of County Employees	County Payroll System	120
8 Legislative Affairs	**Not Allocated**		
8 General Government	**Not Allocated**		
8 Allocation Summary			123
761_1000 Purchasing			126
9 Department Costs			127
9 Incoming Costs			128
9 Purchasing Services	Number of Purchasing Transactions	County Financial System	130
9 Allocation Summary			134
120_1000 Information Services Dept			138
10 Department Costs			139
10 Incoming Costs			140
10 Countywide Technology	Number of Employees Covered	County Payroll System	141
10 GIS Services	Direct Charges	Information Svcs	144
10 Multi-Media Services	**Not Allocated**		
10 Allocation Summary			145

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Table of Contents

Schedule Description	Allocation Basis Units	Allocation Basis Source	Page #
7302_1000 RES Fac Mgmt- Maintenance			148
11 Department Costs			149
11 Incoming Costs			150
11 Maintenance Services	Job Costs	Facilities Mgmt	152
11 Allocation Summary			154
7303_1000 RES Fac Mgmt-Custodial			156
12 Department Costs			157
12 Incoming Costs			158
12 Custodial Services	Job Costs	Facilities Mgmt	160
12 Allocation Summary			162
7304_1000 RES Fac Mgmt-Grounds			164
13 Department Costs			165
13 Incoming Costs			166
13 Grounds Services	Job Costs	Facilities Mgmt	168
13 Allocation Summary			170
770_1000 RES-Project Mgmt Division			172
14 Department Costs			173
14 Incoming Costs			174
14 Project Mgmt Svcs	Actual Hours	Real Estate Svcs	176
14 Allocation Summary			177
782_1000 RES Leasing & Acquisition			178
15 Department Costs			179
15 Incoming Costs			180
15 Real Estate Services	Job Costs	Real Estate Svcs	182
15 Allocation Summary			184

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Summary Schedule

Department	120_4020 ISD- Telecomm Svcs	120_4042 ISD-Bus Solutions Dev	120_4048 ISD- 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	\$308,152	\$0	\$307,036	\$0	\$79,201	\$33,939	\$104,947	\$24,050	\$0	\$0
2 0000_0002 Compt Sftw & Equip Depr	0	0	0	0	0	0	0	0	0	0
3 0000_0003 RES Rent	0	0	0	0	0	0	0	0	0	0
4 0000_0004 RES Utilities	241,851	0	540,309	73,561	49,340	21,466	66,378	15,211	165,869	16,572
5 171_1000 County Counsel	0	0	2,657	(18,001)	328,979	0	0	0	(383)	(813)
6 340_1000 Aud-Contr/Treas/Tax Coll	58,804	44,397	97,497	69,248	179,104	11,010	2,948	29,919	147,304	2,106,521
7 720_1000 Human Resources	47,585	28,461	70,206	30,418	24,255	5,789	1,624	9,180	42,490	1,616,683
8 110_1000 County Admin Office	25,936	22,070	43,389	23,621	17,998	4,509	1,260	6,217	28,251	1,063,426
9 761_1000 Purchasing	30,090	2,300	12,125	41,277	11,559	12,642	1,123	5,388	66,668	267,191
10 120_1000 Information Services Dept	4,659	6,092	(51,683)	6,539	4,968	1,244	348	1,716	7,798	293,526
11 7302_1000 RES Fac Mgmt- Maintenance	(2,890)	(52)	(5,203)	(1,975)	(1,014)	(511)	(1,217)	(173)	(1,601)	(18)
12 7303_1000 RES Fac Mgmt-Custodial	2,313	0	10,064	3,782	1,944	1,137	42	0	27	0
13 7304_1000 RES Fac Mgmt-Grounds	1,044	0	4,479	4,164	793	370	1,145	262	3,069	45,841
14 770_1000 RES-Project Mgmt Division	0	0	0	0	0	0	0	0	0	(24,848)
15 782_1000 RES Leasing & Acquisition	685	0	0	(203)	0	0	(73)	0	(22)	(295)
Total Current Allocations	718,229	103,268	1,030,876	232,431	697,127	91,595	178,525	91,770	459,470	5,383,786
Less: Prior Year Allocations	534,714	194,321	1,022,085	299,350	1,211,343	90,901	165,754	64,882	392,127	4,383,312
Carry-Forward	183,515	(91,053)	8,791	(66,919)	(514,216)	694	12,771	26,888	67,343	1,000,474
Proposed Costs	\$901,744	\$12,215	\$1,039,667	\$165,512	\$182,911	\$92,289	\$191,296	\$118,658	\$526,813	\$6,384,260

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Summary Schedule

Department	100_1000 Board Of Supervisors	101_1000 Alcohol and Drug Svcs	103_1432 CSA 70 EV-1 Citrus Plaza	105_1378 CSA 70 Countywide	106_2410 SBC Fire Protection District	107_2419 Household Haz Waste	107_2421 Fire Marshal Hazmat	108_2426 SBC Emerg Services	110_2280 Crim Justice Temp Const	110_2300 Courthouse Temp Const
1 0000_0001 Building Depreciation	\$102,548	\$0	\$0	\$46,624	\$141,376	\$0	\$0	\$105,833	\$0	\$0
2 0000_0002 Compt Sftw & Equip Depr	1,633	2,894	0	328,500	2,607,323	72,328	249,169	117,309	0	0
3 0000_0003 RES Rent	0	0	0	0	0	0	0	0	0	0
4 0000_0004 RES Utilities	36,058	0	0	28,959	56,059	0	0	31,634	0	0
5 171_1000 County Counsel	389,732	0	5	5,085	3,412	18	15	(17)	0	0
6 340_1000 Aud-Contr/Treas/Tax Coll	37,396	50,625	91	121,250	158,424	15,234	30,654	14,951	397	397
7 720_1000 Human Resources	41,128	35,741	0	31,193	133,213	8,509	16,868	7,808	0	0
8 110_1000 County Admin Office	17,210	21,840	0	24,179	62,199	7,017	12,702	6,072	0	0
9 761_1000 Purchasing	2,505	18,133	20	22,773	64,981	5,199	5,067	4,338	0	0
10 120_1000 Information Services Dept	8,768	6,028	0	8,283	17,285	1,937	3,506	266	0	0
11 7302_1000 RES Fac Mgmt- Maintenance	(871)	(134)	0	(490)	(1,895)	0	(63)	(690)	0	0
12 7303_1000 RES Fac Mgmt-Custodial	1,863	0	0	2,083	2,348	239	1,338	1,391	0	0
13 7304_1000 RES Fac Mgmt-Grounds	762	0	0	387	742	0	0	554	0	0
14 770_1000 RES-Project Mgmt Division	0	0	0	0	0	0	0	0	0	0
15 782_1000 RES Leasing & Acquisition	0	(14)	0	(1,041)	(177)	0	(5)	0	0	0
Total Current Allocations	638,732	135,113	116	617,785	3,245,290	110,481	319,251	289,449	397	397
Less: Prior Year Allocations	563,060	(6,617)	198	541,202	2,015,205	113,380	324,158	297,750	738	736
Carry-Forward	75,672	141,730	(82)	76,583	1,230,085	(2,899)	(4,907)	(8,301)	(341)	(339)
Proposed Costs	\$714,404	\$276,843	\$34	\$694,368	\$4,475,375	\$107,582	\$314,344	\$281,148	\$56	\$58

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Summary Schedule

Department	110_2726 Disaster Recovery	111_2686 I.C.E.M.A.	113_1000 Law & Justice Group Admin	114_1000 Health Admin	115_1000 Community Services Group	119_1000 County Schools	122_1000 CTC-Court Judicial Benefits	123_1000 CTC-Drug Court Programs	124_1000 CTC-Grand Jury	125_1000 CTC-Indigent Defense Prgrm
1 0000_0001 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$9,753	\$0
2 0000_0002 Compt Sftw & Equip Depr	0	77,446	0	0	0	0	0	0	0	0
3 0000_0003 RES Rent	0	0	0	0	0	0	0	0	0	0
4 0000_0004 RES Utilities	0	0	0	0	0	(3,944)	0	0	(3,335)	0
5 171_1000 County Counsel	0	(3,370)	2,121	0	0	79,957	0	0	5,253	0
6 340_1000 Aud-Contr/Treas/Tax Coll	22	12,369	39,599	181	2,746	33,235	26	128	948	1,134
7 720_1000 Human Resources	0	6,013	478	0	1,344	0	0	0	0	0
8 110_1000 County Admin Office	0	4,678	400	0	1,042	0	0	0	0	0
9 761_1000 Purchasing	0	2,151	33	63	0	7	0	0	46	388
10 120_1000 Information Services Dept	0	1,291	110	0	288	0	0	0	0	0
11 7302_1000 RES Fac Mgmt- Maintenance	0	0	0	0	0	0	0	0	(225)	0
12 7303_1000 RES Fac Mgmt-Custodial	0	0	0	0	0	0	0	0	502	0
13 7304_1000 RES Fac Mgmt-Grounds	0	0	0	0	0	0	0	0	205	0
14 770_1000 RES-Project Mgmt Division	0	0	0	0	0	0	0	0	0	0
15 782_1000 RES Leasing & Acquisition	0	(6)	0	0	0	0	0	0	0	0
Total Current Allocations	22	100,572	42,741	244	5,420	109,255	26	128	13,147	1,522
Less: Prior Year Allocations	107	249,246	1,928	2,156	0	92,432	49	480	47,689	2,619
Carry-Forward	(85)	(148,674)	40,813	(1,912)	0	16,823	(23)	(352)	(34,542)	(1,097)
Proposed Costs	\$(63)	\$(48,102)	\$83,554	\$(1,668)	\$5,420	\$126,078	\$3	\$(224)	\$(21,395)	\$425

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Summary Schedule

Department	126_1000 CTC-Trial Court MOE	130_1408 CSA 70 ZN D- 1 Lk Arrhead	133_1000 Capital Facilities Leases	135_4634 CSA 70 Zn F Morongo Vly	155_1438 CSA 70 Wrightwood	160_1000 Clerk Of The Board	165_4674 CSA 70 Glen Helen	180_1462 CSA 70 Zn M Rd Wndr Vly	190_1306 CSA 18 Cedar Pines	197_2510 Flood Control Admin
1 0000_0001 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$36,992	\$0	\$0	\$0	\$62,834
2 0000_0002 Compt Sftw & Equip Depr	0	10,505	0	0	0	0	0	13,321	10,791	85,018
3 0000_0003 RES Rent	0	0	0	0	0	0	0	0	0	0
4 0000_0004 RES Utilities	0	0	0	0	0	12,465	0	0	0	79,639
5 171_1000 County Counsel	0	94	0	14	0	75,844	209	0	14	(18,749)
6 340_1000 Aud-Contr/Treas/Tax Coll	1,023	647	(4,912)	785	242	14,769	2,279	992	508	127,974
7 720_1000 Human Resources	0	0	0	0	0	5,116	0	385	0	72,646
8 110_1000 County Admin Office	0	0	0	0	0	3,975	0	291	0	47,813
9 761_1000 Purchasing	0	656	33	461	40	2,528	938	99	414	37,059
10 120_1000 Information Services Dept	0	0	0	0	0	1,097	0	80	0	10,084
11 7302_1000 RES Fac Mgmt- Maintenance	0	0	0	0	0	(305)	0	0	0	(1,221)
12 7303_1000 RES Fac Mgmt-Custodial	0	0	0	0	0	724	0	0	0	4,176
13 7304_1000 RES Fac Mgmt-Grounds	0	0	0	0	0	264	0	0	0	1,091
14 770_1000 RES-Project Mgmt Division	0	0	0	0	0	0	0	0	0	0
15 782_1000 RES Leasing & Acquisition	0	(120)	0	(9)	0	0	(127)	(19)	0	(1,835)
Total Current Allocations	1,023	11,782	(4,879)	1,251	282	153,469	3,299	15,149	11,727	506,529
Less: Prior Year Allocations	1,647	26,675	(6,947)	1,115	374	132,520	5,888	15,533	10,680	640,974
Carry-Forward	(624)	(14,893)	2,068	136	(92)	20,949	(2,589)	(384)	1,047	(134,445)
Proposed Costs	\$399	\$(3,111)	\$(2,811)	\$1,387	\$190	\$174,418	\$710	\$14,765	\$12,774	\$372,084

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Summary Schedule

Department	200_1312 CSA 20 Joshua Tree Park	205_1464 CSA 70 Zone M Wndr Vly	208_1498 CSA 70 Zone P-10 Mentone	212_1486 CSA 70 Zone P-6 El Mirage	225_1552 CSA 70 Twin Peaks	230_1558 CSA 70 Erwin Lake	245_1318 CSA 29 Lucern Valley	250_1324 CSA 30 Red Mountain	300_1330 CSA 40 Elephant Mtn	305_4726 CSA 70 Lytle Creek
1 0000_0001 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$11,203	\$0	\$0	\$0
2 0000_0002 Compt Sftw & Equip Depr	275	0	0	1,599	0	0	10,847	0	9,859	0
3 0000_0003 RES Rent	0	0	0	0	0	0	0	0	0	0
4 0000_0004 RES Utilities	0	0	0	0	0	0	0	0	0	0
5 171_1000 County Counsel	198	44	0	0	12	0	5	0	0	0
6 340_1000 Aud-Contr/Treas/Tax Coll	5,764	972	229	213	267	224	2,781	184	1,556	906
7 720_1000 Human Resources	2,634	393	0	0	0	0	943	0	545	0
8 110_1000 County Admin Office	2,060	315	0	0	0	0	739	0	424	0
9 761_1000 Purchasing	1,461	146	242	119	27	53	742	0	252	464
10 120_1000 Information Services Dept	569	87	0	0	0	0	204	0	117	0
11 7302_1000 RES Fac Mgmt- Maintenance	0	0	0	0	0	0	0	0	0	0
12 7303_1000 RES Fac Mgmt-Custodial	0	0	0	0	0	0	0	0	0	0
13 7304_1000 RES Fac Mgmt-Grounds	0	0	0	0	0	0	0	0	0	0
14 770_1000 RES-Project Mgmt Division	0	0	0	0	0	0	0	0	0	0
15 782_1000 RES Leasing & Acquisition	(4)	0	0	0	0	0	(4)	0	(10)	(4)
Total Current Allocations	12,957	1,957	471	1,931	306	277	27,460	184	12,743	1,366
Less: Prior Year Allocations	16,937	1,834	294	2,128	357	337	28,374	283	24,620	2,268
Carry-Forward	(3,980)	123	177	(197)	(51)	(60)	(914)	(99)	(11,877)	(902)
Proposed Costs	\$8,977	\$2,080	\$648	\$1,734	\$255	\$217	\$26,546	\$85	\$866	\$464

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Summary Schedule

Department	306_4652 Glen Helen Sanitation	310_1336 CSA 42 Oro Grande Park	310_4500 CSA 42 Oro Grande Sewer	310_4502 CSA 42 Oro Grande Water	311_1000 Assessor- Recorder- Clerk	330_1774 CSA 70 Morongo Valley	331_1786 CSA 70 TV-5 Mesa	332_1780 CSA 70 TV-4 Wonder Valley	335_1792 CSA 70 Hinkley Park	350_4806 CSA 70 Hacienda Water
1 0000_0001 Building Depreciation	\$0	\$0	\$0	\$0	\$560,617	\$0	\$0	\$0	\$0	\$0
2 0000_0002 Compt Sftw & Equip Depr	0	0	0	0	120,959	7,792	1,672	4,930	0	0
3 0000_0003 RES Rent	0	0	0	0	0	0	0	0	0	0
4 0000_0004 RES Utilities	0	0	0	0	288,043	0	0	0	0	0
5 171_1000 County Counsel	0	19	0	19	105,901	0	59	6	5	57
6 340_1000 Aud-Contr/Treas/Tax Coll	1,784	327	443	680	181,953	245	240	152	272	932
7 720_1000 Human Resources	0	0	0	0	126,738	0	0	0	0	0
8 110_1000 County Admin Office	0	0	0	0	70,525	0	0	0	0	0
9 761_1000 Purchasing	4,676	0	27	345	22,295	152	179	146	0	653
10 120_1000 Information Services Dept	0	0	0	0	35,635	0	0	0	0	0
11 7302_1000 RES Fac Mgmt- Maintenance	0	0	0	0	(5,142)	0	0	0	0	0
12 7303_1000 RES Fac Mgmt-Custodial	0	0	0	0	11,317	0	0	0	0	0
13 7304_1000 RES Fac Mgmt-Grounds	0	0	0	0	4,278	0	0	0	0	0
14 770_1000 RES-Project Mgmt Division	0	0	0	0	0	0	0	0	0	0
15 782_1000 RES Leasing & Acquisition	0	0	0	0	(3)	0	(83)	(38)	0	0
Total Current Allocations	6,460	346	470	1,044	1,523,116	8,189	2,067	5,196	277	1,642
Less: Prior Year Allocations	6,454	514	759	1,134	1,373,038	11,992	16,345	5,969	1,375	1,376
Carry-Forward	6	(168)	(289)	(90)	150,078	(3,803)	(14,278)	(773)	(1,098)	266
Proposed Costs	\$6,466	\$178	\$181	\$954	\$1,673,194	\$4,386	\$(12,211)	\$4,423	\$(821)	\$1,908

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Summary Schedule

Department	360_4826 CSA 70 Pioneer Town	365_4536 CSA 53 B Fawnskin	370_1342 CSA 54 Crest Forest	380_1348 CSA 56 Wrightwood	395_1354 CSA 59 Deer Lodge Park	400_4552 CSA 60 Apple Valley Airport	415_1360 CSA 63 Oak Glen-Yucaipa	420_4572 CSA 64 Spring Vily Lk Sewer	420_4580 CSA 64 Spring Vily Lk Water	440_1366 CSA 68 Valley of the Moon
1 0000_0001 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 0000_0002 Compt Sftw & Equip Depr	0	0	0	0	0	0	0	0	0	0
3 0000_0003 RES Rent	0	0	0	0	0	0	0	0	0	0
4 0000_0004 RES Utilities	0	0	0	0	0	435	0	0	0	0
5 171_1000 County Counsel	938	88	0	0	12	812	0	58	64	27
6 340_1000 Aud-Contr/Treas/Tax Coll	778	1,137	213	7	240	1,684	1,417	1,683	2,304	272
7 720_1000 Human Resources	0	0	0	0	0	0	556	0	0	0
8 110_1000 County Admin Office	0	0	0	0	0	0	424	0	0	0
9 761_1000 Purchasing	451	133	0	46	113	1,166	487	133	1,329	166
10 120_1000 Information Services Dept	0	0	0	0	0	0	117	0	0	0
11 7302_1000 RES Fac Mgmt- Maintenance	0	0	0	0	0	0	0	0	0	0
12 7303_1000 RES Fac Mgmt-Custodial	0	0	0	0	0	0	0	0	179	0
13 7304_1000 RES Fac Mgmt-Grounds	0	0	0	0	0	0	0	0	0	0
14 770_1000 RES-Project Mgmt Division	0	0	0	0	0	0	0	0	0	0
15 782_1000 RES Leasing & Acquisition	0	0	0	0	0	(295)	0	0	0	0
Total Current Allocations	2,167	1,358	213	53	365	3,802	3,001	1,874	3,876	465
Less: Prior Year Allocations	(7,865)	5,939	381	6,781	233	37,150	4,147	3,184	2,317	(106)
Carry-Forward	10,032	(4,581)	(168)	(6,728)	132	(33,348)	(1,146)	(1,310)	1,559	571
Proposed Costs	\$12,199	\$(3,223)	\$45	\$(6,675)	\$497	\$(29,546)	\$1,855	\$564	\$5,435	\$1,036

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Summary Schedule

Department	441_1000 Sheriff- Contracts	442_1000 Sheriff- Detentions	443_1000 Sheriff- Coroner/ Public Adm	445_1372 CSA 69 Lake Arrowhead	450_1000 Dist Atty- Crim Prosecution	452_1000 Child Support Services	481_1000 Probation	482_1000 PRB Juvenile Justice Gra	485_4850 CSA 79 Green Valley	490_4744 CSA 70 High Country
1 0000_0001 Building Depreciation	\$17,441	\$9,655,633	\$2,748,767	\$0	\$1,567,092	\$0	\$3,755,319	\$0	\$0	\$0
2 0000_0002 Compt Sftw & Equip Depr	7,970	298,878	11,354,552	0	191,219	0	605,665	9,094	0	0
3 0000_0003 RES Rent	0	0	0	0	0	0	0	0	0	0
4 0000_0004 RES Utilities	2,533	7,193,819	1,569,376	0	491,118	0	1,855,670	0	0	0
5 171_1000 County Counsel	0	0	(44,706)	0	(28,757)	15	49,227	0	43	0
6 340_1000 Aud-Contr/Treas/Tax Coll	382,972	894,348	1,137,308	230	399,439	254,067	754,673	30,679	1,168	546
7 720_1000 Human Resources	240,200	597,557	721,448	0	228,348	186,931	577,236	19,240	0	0
8 110_1000 County Admin Office	186,002	434,736	536,264	0	163,859	119,937	363,315	14,980	0	0
9 761_1000 Purchasing	26,272	116,196	176,753	66	34,328	14,707	112,230	4,951	537	0
10 120_1000 Information Services Dept	51,340	119,995	159,297	0	45,228	33,105	99,266	4,135	0	0
11 7302_1000 RES Fac Mgmt- Maintenance	(353)	(54,611)	(30,461)	0	(10,488)	(99)	(35,806)	(2)	0	0
12 7303_1000 RES Fac Mgmt-Custodial	170	0	63,100	0	22,820	1	62,439	2	0	0
13 7304_1000 RES Fac Mgmt-Grounds	67	13,025	25,416	0	8,656	0	26,418	0	0	0
14 770_1000 RES-Project Mgmt Division	0	0	0	0	0	0	0	0	0	0
15 782_1000 RES Leasing & Acquisition	0	(3)	(263)	0	(23)	0	(131)	0	891	0
Total Current Allocations	914,614	19,269,573	18,416,851	296	3,112,839	608,664	8,225,521	83,079	2,639	546
Less: Prior Year Allocations	878,904	15,966,449	17,018,663	(344)	2,804,777	520,856	7,717,987	82,442	2,293	1,106
Carry-Forward	35,710	3,303,124	1,398,188	640	308,062	87,808	507,534	637	346	(560)
Proposed Costs	\$950,324	\$22,572,697	\$19,815,039	\$936	\$3,420,901	\$696,472	\$8,733,055	\$83,716	\$2,985	\$(14)

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Summary Schedule

Department	491_1000 Public Defender	495_4866 CSA 82 Searles Valley	498_2240 IHSS Public Authority	500_5163 Air Pollution Control Dist	501_1000 Human Srvc Admin Claim	529_1036 Aging & Adult Svcs	536_1000 Public Guardian- Consvtr	540_1000 Veterans Affairs	547_1810 CSA 120 Etiwanda Endowmt	563_4612 CSA 70 CG Cedar Glen
1 0000_0001 Building Depreciation	\$285,403	\$0	\$0	\$0	\$85,084	\$12,990	\$80,446	\$76,987	\$0	\$0
2 0000_0002 Compt Sftw & Equip Depr	54,493	0	3,194	0	0	13,756	8,922	0	0	0
3 0000_0003 RES Rent	0	0	0	0	0	0	0	0	0	0
4 0000_0004 RES Utilities	126,021	0	0	0	2,522	0	70,317	36,053	0	0
5 171_1000 County Counsel	13,234	23	(329)	0	144,472	110	(10,373)	6,011	56	110
6 340_1000 Aud-Contr/Treas/Tax Coll	188,137	1,168	22,383	(84)	3,098,581	33,933	76,347	17,787	896	1,117
7 720_1000 Human Resources	121,995	0	46,400	0	2,234,267	25,503	13,743	10,047	451	0
8 110_1000 County Admin Office	75,882	0	11,574	0	1,458,531	17,852	10,823	7,829	351	0
9 761_1000 Purchasing	20,609	540	1,186	0	97,751	4,199	1,186	1,587	80	1,027
10 120_1000 Information Services Dept	20,945	0	3,195	0	402,298	4,928	2,987	2,161	97	0
11 7302_1000 RES Fac Mgmt- Maintenance	(3,717)	0	(30)	0	(1,146)	0	(637)	(626)	0	0
12 7303_1000 RES Fac Mgmt-Custodial	7,582	0	0	0	14,635	0	866	1,336	0	0
13 7304_1000 RES Fac Mgmt-Grounds	3,008	0	0	0	865	0	860	520	0	0
14 770_1000 RES-Project Mgmt Division	0	0	0	0	0	0	0	0	0	0
15 782_1000 RES Leasing & Acquisition	(2)	0	0	0	(121)	0	(16)	0	(64)	(5)
Total Current Allocations	913,590	1,731	87,573	(84)	7,537,739	113,271	255,471	159,692	1,867	2,249
Less: Prior Year Allocations	858,989	2,921	69,632	(624)	6,394,472	101,111	137,527	124,954	8,499	5,648
Carry-Forward	54,601	(1,190)	17,941	540	1,143,267	12,160	117,944	34,738	(6,632)	(3,399)
Proposed Costs	\$968,191	\$541	\$105,514	\$456	\$8,681,006	\$125,431	\$373,415	\$194,430	\$(4,765)	\$(1,150)

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Summary Schedule

Department	571_2260 Workforce Development	575_1300 CSA 70 SL1 Streetlight	580_2434 Vily Regional Service Zone	590_2442 N Desert Regional Srcv Zn	591_2220 Preschool Services	600_2448 Mtn Regional Service Zone	601_1000 Economic Dev Agency	610_2454 S Desert Rgnl Srcv Zone	611_1000 Agriculture/W &M	620_2580 Big Bear Valley Park & Rec
1 0000_0001 Building Depreciation	\$0	\$0	\$199,787	\$179,133	\$146,013	\$45,026	\$63,658	\$53,020	\$59,452	\$24,183
2 0000_0002 Compt Sftw & Equip Depr	8,161	0	547,007	601,630	331,647	429,700	0	369,507	13,892	1,426
3 0000_0003 RES Rent	0	0	0	0	0	0	0	0	0	0
4 0000_0004 RES Utilities	0	0	0	0	0	0	21,451	202	34,290	0
5 171_1000 County Counsel	(287)	5	48	77	(1,852)	11	(1,439)	7	31,569	(2,218)
6 340_1000 Aud-Contr/Treas/Tax Coll	130,282	226	199,266	136,979	411,326	62,133	18,031	51,169	45,715	17,719
7 720_1000 Human Resources	76,586	0	126,748	82,401	862,374	38,266	3,784	30,621	24,976	10,704
8 110_1000 County Admin Office	32,760	0	101,237	66,416	205,697	31,827	2,933	24,858	19,452	8,993
9 761_1000 Purchasing	21,026	0	50,871	24,870	126,512	4,103	5,547	10,680	5,259	4,219
10 120_1000 Information Services Dept	9,042	0	27,943	18,332	56,776	8,785	62,667	6,861	5,685	2,482
11 7302_1000 RES Fac Mgmt- Maintenance	(118)	0	(29)	(290)	(2,139)	0	(554)	0	(1,203)	0
12 7303_1000 RES Fac Mgmt-Custodial	81	0	3,962	0	72	0	1,127	128	2,483	0
13 7304_1000 RES Fac Mgmt-Grounds	0	0	0	0	4,821	0	461	0	941	0
14 770_1000 RES-Project Mgmt Division	0	0	0	0	0	0	0	0	0	0
15 782_1000 RES Leasing & Acquisition	(716)	0	(246)	(23)	(315)	663	0	(75)	0	(68)
Total Current Allocations	276,817	231	1,256,594	1,109,525	2,140,932	620,514	177,666	546,978	242,511	67,440
Less: Prior Year Allocations	275,278	617	1,175,894	1,158,226	2,142,450	799,452	120,652	609,410	230,369	73,884
Carry-Forward	1,539	(386)	80,700	(48,701)	(1,518)	(178,938)	57,014	(62,432)	12,142	(6,444)
Proposed Costs	\$278,356	\$(155)	\$1,337,294	\$1,060,824	\$2,139,414	\$441,576	\$234,680	\$484,546	\$254,653	\$60,996

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Summary Schedule

Department	620_2582 Big Bear Alpine Zoo	621_2476 Community Dev & Housing	621_5313 Sn Sevaine/Cdr Glen RDA	625_2584 Bloomington Park & Rec	631_1000 Airports	640_2600 County Library	651_1000 County Museum	652_1000 Regional Parks	665_2000 DPW- Transportatio n	666_1000 DPW- Surveyor
1 0000_0001 Building Depreciation	\$0	\$0	\$0	\$0	\$49,360	\$569,126	\$614,423	\$744,229	\$165,382	\$17,433
2 0000_0002 Compt Sftw & Equip Depr	4,103	0	0	2,439	11,376	163,496	3,980	32,206	3,231,557	42,004
3 0000_0003 RES Rent	0	0	0	0	0	0	0	0	0	0
4 0000_0004 RES Utilities	0	0	0	0	321,587	35,589	484,436	1,313,894	166,572	23,927
5 171_1000 County Counsel	(18,545)	5,386	3	398	26,522	(1,987)	22,022	107,586	12,074	180
6 340_1000 Aud-Contr/Treas/Tax Coll	11,525	16,085	169	1,378	38,560	182,293	23,446	210,681	193,162	32,273
7 720_1000 Human Resources	6,581	27,605	0	290	8,918	132,723	7,925	45,323	191,882	8,174
8 110_1000 County Admin Office	5,236	10,447	0	230	5,817	79,603	6,145	31,717	88,123	6,339
9 761_1000 Purchasing	3,204	3,231	169	504	2,542	23,870	487	19,956	73,073	696
10 120_1000 Information Services Dept	1,445	2,884	0	64	1,606	21,972	1,904	11,089	25,677	17,964
11 7302_1000 RES Fac Mgmt- Maintenance	0	(1)	0	0	(41)	(5,494)	(4,637)	(288)	(3,490)	(377)
12 7303_1000 RES Fac Mgmt-Custodial	0	6	0	0	92	634	9,768	620	5,264	858
13 7304_1000 RES Fac Mgmt-Grounds	0	0	0	0	38	262	5,590	256	2,725	351
14 770_1000 RES-Project Mgmt Division	0	0	0	0	0	0	0	0	0	0
15 782_1000 RES Leasing & Acquisition	(16)	(107)	(1)	(11)	(1,709)	441	(54)	(294)	(1,034)	0
Total Current Allocations	13,533	65,536	340	5,292	464,668	1,202,528	1,175,435	2,516,975	4,150,967	149,822
Less: Prior Year Allocations	27,838	110,592	1,891	11,570	693,314	1,163,792	1,060,969	2,307,312	3,190,341	122,211
Carry-Forward	(14,305)	(45,056)	(1,551)	(6,278)	(228,646)	38,736	114,466	209,663	960,626	27,611
Proposed Costs	\$(772)	\$20,480	\$(1,211)	\$(986)	\$236,022	\$1,241,264	\$1,289,901	\$2,726,638	\$5,111,593	\$177,433

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Summary Schedule

Department	680_1000 Registrar Of Voters	691_1000 LUS-Admin	692_1000 LUS-Building and Safety	693_1000 LUS-Code Enforcement	694_1000 LUS-Fire Hazard Abatement	695_1000 LUS Planning	696_1000 LUS-Land Development (Inactive)	725_5090 Barstow Cemetery District	735_5093 29 Palms Cemetery District	736_1000 HR-Ctr for Emp Hlth & Wln
1 0000_0001 Building Depreciation	\$162,413	\$171,193	\$48,370	\$37,011	\$0	\$30,174	\$0	\$0	\$0	\$0
2 0000_0002 Compt Sftw & Equip Depr	76,711	301,250	8,300	35,163	0	0	0	0	0	1,883
3 0000_0003 RES Rent	0	0	0	0	0	0	0	0	0	0
4 0000_0004 RES Utilities	102,725	63,021	22,583	20,690	0	10,400	0	0	0	0
5 171_1000 County Counsel	146,427	67,977	(440)	(86,976)	0	(4,723)	0	0	0	0
6 340_1000 Aud-Contr/Treas/Tax Coll	71,151	50,862	19,793	34,117	0	18,747	0	(3,533)	(801)	11,047
7 720_1000 Human Resources	74,186	20,857	8,452	20,589	0	31,334	0	972	454	5,019
8 110_1000 County Admin Office	14,992	11,211	6,605	16,131	0	6,642	0	0	0	4,024
9 761_1000 Purchasing	15,075	4,517	1,819	4,991	0	2,161	0	0	0	838
10 120_1000 Information Services Dept	4,687	187,947	1,823	4,453	0	1,954	0	0	0	1,111
11 7302_1000 RES Fac Mgmt- Maintenance	(1,890)	(1,474)	(340)	(345)	0	(131)	0	0	0	0
12 7303_1000 RES Fac Mgmt-Custodial	2,631	3,126	719	753	0	278	0	0	0	0
13 7304_1000 RES Fac Mgmt-Grounds	1,771	1,220	293	307	0	107	0	0	0	0
14 770_1000 RES-Project Mgmt Division	0	0	0	0	0	0	0	0	0	0
15 782_1000 RES Leasing & Acquisition	0	0	(9)	0	0	0	0	0	0	0
Total Current Allocations	670,879	881,707	117,968	86,884	0	96,943	0	(2,561)	(347)	23,922
Less: Prior Year Allocations	493,788	697,779	80,387	210,056	0	43,398	(0)	1,191	293	24,434
Carry-Forward	177,091	183,928	37,581	(123,172)	(0)	53,545	0	(3,752)	(640)	(512)
Proposed Costs	\$847,970	\$1,065,635	\$155,549	\$(36,288)	\$(0)	\$150,488	\$0	\$(6,313)	\$(987)	\$23,410

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Summary Schedule

Department	770_3100 Capital Improvement Prgm	780_2734 RES-Chino Agr Preserve	800_5105 Hesperia Park & Recreation	860_7497 Retirement Board	862_5039 SBC Transport Authority	863_5060 Inland Library	883_5008 Consolid Fire Agy East Vly	890_5012 L.A.F.C.O.	900_5000 Law Library	903_9900 CFF Commission (First 5)
1 0000_0001 Building Depreciation	\$0	\$34,565	\$0	\$0	\$0	\$0	\$67,221	\$0	\$0	\$0
2 0000_0002 Compt Sftw & Equip Depr	0	0	0	0	0	0	0	0	0	0
3 0000_0003 RES Rent	0	0	0	0	0	0	0	0	0	0
4 0000_0004 RES Utilities	0	5,778	0	0	0	0	23,170	0	0	0
5 171_1000 County Counsel	45,476	0	0	0	0	0	0	0	0	(1,025)
6 340_1000 Aud-Contr/Treas/Tax Coll	9,418	447	1,101	39,470	7,175	875	29,939	2,645	(795)	12,942
7 720_1000 Human Resources	0	0	20,198	28,060	24,570	385	28,635	2,144	0	22,664
8 110_1000 County Admin Office	0	0	0	0	0	0	0	1,660	0	0
9 761_1000 Purchasing	18,276	53	0	0	0	0	53	99	0	2,416
10 120_1000 Information Services Dept	0	0	0	5,319	5,416	80	9,820	797	0	1,776
11 7302_1000 RES Fac Mgmt- Maintenance	0	0	0	0	0	0	(55)	0	0	(3)
12 7303_1000 RES Fac Mgmt-Custodial	0	0	0	0	0	0	32	0	0	0
13 7304_1000 RES Fac Mgmt-Grounds	0	0	0	0	0	0	517	0	0	0
14 770_1000 RES-Project Mgmt Division	(70,666)	0	0	0	0	0	0	0	0	0
15 782_1000 RES Leasing & Acquisition	(378)	(686)	0	0	0	0	0	0	0	(3)
Total Current Allocations	2,126	40,157	21,299	72,849	37,161	1,340	159,332	7,345	(795)	38,767
Less: Prior Year Allocations	266,542	(5,690)	17,448	82,589	55,034	1,422	0	10,109	(24)	33,531
Carry-Forward	(264,416)	45,847	3,851	(9,740)	(17,873)	(82)	0	(2,764)	(771)	5,236
Proposed Costs	\$(262,290)	\$86,004	\$25,150	\$63,109	\$19,288	\$1,258	\$159,332	\$4,581	\$(1,566)	\$44,003

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Summary Schedule

Department	920_1000 Behavioral Health	920_2200 Mental Health Services Act	929_1000 Indigent Ambulance	930_1000 Public Health	933_1000 PH-Cal Children's Svcs	9991_0005 All Other	9992_0006 Self Gov Spcl Districts	2nd Allocation Orphans	Total
1 0000_0001 Building Depreciation	\$0	\$0	\$0	\$370,261	\$0	\$4,032,087	\$0	\$0	\$28,103,787
2 0000_0002 Compt Sftw & Equip Depr	0	0	0	378,076	1,950	33,227	0	0	22,912,604
3 0000_0003 RES Rent	0	0	0	0	0	0	0	0	0
4 0000_0004 RES Utilities	319,974	0	0	149,698	0	911,930	0	0	17,095,916
5 171_1000 County Counsel	(2,761)	0	0	23,968	1,368	245,673	1,336	0	1,705,396
6 340_1000 Aud-Contr/Treas/Tax Coll	432,430	344,112	105	459,846	82,018	826,581	1,871	0	15,150,401
7 720_1000 Human Resources	239,790	241,847	0	323,362	63,821	1,116	0	0	10,236,644
8 110_1000 County Admin Office	167,435	159,230	0	208,727	45,570	630	0	0	6,293,204
9 761_1000 Purchasing	78,352	45,290	252	115,596	2,330	142	3,019	0	1,944,601
10 120_1000 Information Services Dept	81,343	43,950	0	73,901	12,578	(3,380)	0	0	2,036,689
11 7302_1000 RES Fac Mgmt- Maintenance	(7,529)	(541)	0	(6,372)	0	546,423	0	0	345,416
12 7303_1000 RES Fac Mgmt-Custodial	12,705	13,834	0	14,273	0	50,101	0	0	341,967
13 7304_1000 RES Fac Mgmt-Grounds	5,099	431	0	4,748	0	(9,036)	0	0	169,187
14 770_1000 RES-Project Mgmt Division	0	0	0	0	0	0	0	0	(95,514)
15 782_1000 RES Leasing & Acquisition	(379)	(99)	0	(494)	0	0	0	0	(9,052)
Total Current Allocations	1,326,459	848,054	357	2,115,590	209,635	6,635,494	6,226	0	106,231,246
Less: Prior Year Allocations	744,413	853,054	450	1,804,881	247,608	5,172,567	(952)	0	93,788,946
Carry-Forward	582,046	(5,000)	(93)	310,709	(37,973)	1,462,927	7,178	0	12,277,548
Proposed Costs	\$1,908,505	\$843,054	\$264	\$2,426,299	\$171,662	\$8,098,421	\$13,404	\$0	\$118,508,794

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Carry Forward Schedule

Department	Current Allocation	Prior Year Allocation	Carry-Forward	Adjustments	Proposed Cost
16 120_4020 ISD-Telecomm Svcs	718,229	534,714	183,515	0	901,744
17 120_4042 ISD-Bus Solutions Dev	103,268	194,321	(91,053)	0	12,215
18 120_4048 ISD-Computer Operations	1,030,876	1,022,085	8,791	0	1,039,667
19 670_4250 DPW-Solid Waste Mgmt	232,431	299,350	(66,919)	0	165,512
20 731_4120 Risk Management	697,127	1,211,343	(514,216)	0	182,911
21 761_4000 Printing Services	91,595	90,901	694	0	92,289
22 761_4004 Surplus Property/ Storage	178,525	165,754	12,771	0	191,296
23 761_4008 Mail/Courier Service	91,770	64,882	26,888	0	118,658
24 791_4064 Fleet Management	459,470	392,127	67,343	0	526,813
25 911_4200 Medical Center	5,383,786	4,383,312	1,000,474	0	6,384,260
26 100_1000 Board Of Supervisors	638,732	563,060	75,672	0	714,404
27 101_1000 Alcohol and Drug Svcs	135,113	(6,617)	141,730	0	276,843
28 103_1432 CSA 70 EV-1 Citrus Plaza	116	198	(82)	0	34
29 105_1378 CSA 70 Countywide	617,785	541,202	76,583	0	694,368
30 106_2410 SBC Fire Protection District	3,245,290	2,015,205	1,230,085	0	4,475,375
31 107_2419 Household Haz Waste	110,481	113,380	(2,899)	0	107,582
32 107_2421 Fire Marshal Hazmat	319,251	324,158	(4,907)	0	314,344
33 108_2426 SBC Emerg Services	289,449	297,750	(8,301)	0	281,148
34 110_2280 Crim Justice Temp Const	397	738	(341)	0	56
35 110_2300 Courthouse Temp Const	397	736	(339)	0	58
36 110_2726 Disaster Recovery	22	107	(85)	0	(63)
37 111_2686 I.C.E.M.A.	100,572	249,246	(148,674)	0	(48,102)
38 113_1000 Law & Justice Group Admin	42,741	1,928	40,813	0	83,554
39 114_1000 Health Admin	244	2,156	(1,912)	0	(1,668)
40 115_1000 Community Services Group	5,420	0	0	0	5,420
41 119_1000 County Schools	109,255	92,432	16,823	0	126,078
42 122_1000 CTC-Court Judicial Benefits	26	49	(23)	0	3
43 123_1000 CTC-Drug Court Programs	128	480	(352)	0	(224)
44 124_1000 CTC-Grand Jury	13,147	47,689	(34,542)	0	(21,395)
45 125_1000 CTC-Indigent Defense Prgm	1,522	2,619	(1,097)	0	425
46 126_1000 CTC-Trial Court MOE	1,023	1,647	(624)	0	399
47 130_1408 CSA 70 ZN D-1 Lk Arrwhead	11,782	26,675	(14,893)	0	(3,111)
48 133_1000 Capital Facilities Leases	(4,879)	(6,947)	2,068	0	(2,811)
49 135_4634 CSA 70 Zn F Morongo Vlly	1,251	1,115	136	0	1,387
50 155_1438 CSA 70 Wrightwood	282	374	(92)	0	190
51 160_1000 Clerk Of The Board	153,469	132,520	20,949	0	174,418
52 165_4674 CSA 70 Glen Helen	3,299	5,888	(2,589)	0	710
53 180_1462 CSA 70 Zn M Rd Wndr Vlly	15,149	15,533	(384)	0	14,765
54 190_1306 CSA 18 Cedar Pines	11,727	10,680	1,047	0	12,774
55 197_2510 Flood Control Admin	506,529	640,974	(134,445)	0	372,084

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Carry Forward Schedule

Department	Current Allocation	Prior Year Allocation	Carry-Forward	Adjustments	Proposed Cost
56 200_1312 CSA 20 Joshua Tree Park	12,957	16,937	(3,980)	0	8,977
57 205_1464 CSA 70 Zone M Wndr Villy	1,957	1,834	123	0	2,080
58 208_1498 CSA 70 Zone P-10 Mentone	471	294	177	0	648
59 212_1486 CSA 70 Zone P-6 El Mirage	1,931	2,128	(197)	0	1,734
60 225_1552 CSA 70 Twin Peaks	306	357	(51)	0	255
61 230_1558 CSA 70 Erwin Lake	277	337	(60)	0	217
62 245_1318 CSA 29 Lucern Valley	27,460	28,374	(914)	0	26,546
63 250_1324 CSA 30 Red Mountain	184	283	(99)	0	85
64 300_1330 CSA 40 Elephant Mtn	12,743	24,620	(11,877)	0	866
65 305_4726 CSA 70 Lytle Creek	1,366	2,268	(902)	0	464
66 306_4652 Glen Helen Sanitation	6,460	6,454	6	0	6,466
67 310_1336 CSA 42 Oro Grande Park	346	514	(168)	0	178
68 310_4500 CSA 42 Oro Grande Sewer	470	759	(289)	0	181
69 310_4502 CSA 42 Oro Grande Water	1,044	1,134	(90)	0	954
70 311_1000 Assessor-Recorder-Clerk	1,523,116	1,373,038	150,078	0	1,673,194
71 330_1774 CSA 70 Morongo Valley	8,189	11,992	(3,803)	0	4,386
72 331_1786 CSA 70 TV-5 Mesa	2,067	16,345	(14,278)	0	(12,211)
73 332_1780 CSA 70 TV-4 Wonder Valley	5,196	5,969	(773)	0	4,423
74 335_1792 CSA 70 Hinkley Park	277	1,375	(1,098)	0	(821)
75 350_4806 CSA 70 Hacienda Water	1,642	1,376	266	0	1,908
76 360_4826 CSA 70 Pioneer Town	2,167	(7,865)	10,032	0	12,199
77 365_4536 CSA 53 B Fawnskin	1,358	5,939	(4,581)	0	(3,223)
78 370_1342 CSA 54 Crest Forest	213	381	(168)	0	45
79 380_1348 CSA 56 Wrightwood	53	6,781	(6,728)	0	(6,675)
80 395_1354 CSA 59 Deer Lodge Park	365	233	132	0	497
81 400_4552 CSA 60 Apple Valley Airport	3,802	37,150	(33,348)	0	(29,546)
82 415_1360 CSA 63 Oak Glen-Yucaipa	3,001	4,147	(1,146)	0	1,855
83 420_4572 CSA 64 Spring Villy Lk Sewer	1,874	3,184	(1,310)	0	564
84 420_4580 CSA 64 Spring Villy Lk Water	3,876	2,317	1,559	0	5,435
85 440_1366 CSA 68 Valley of the Moon	465	(106)	571	0	1,036
86 441_1000 Sheriff-Contracts	914,614	878,904	35,710	0	950,324
87 442_1000 Sheriff-Detentions	19,269,573	15,966,449	3,303,124	0	22,572,697
88 443_1000 Sheriff-Coroner/ Public Adm	18,416,851	17,018,663	1,398,188	0	19,815,039
89 445_1372 CSA 69 Lake Arrowhead	296	(344)	640	0	936
90 450_1000 Dist Atty-Crim Prosecution	3,112,839	2,804,777	308,062	0	3,420,901
91 452_1000 Child Support Services	608,664	520,856	87,808	0	696,472
92 481_1000 Probation	8,225,521	7,717,987	507,534	0	8,733,055
93 482_1000 PRB Juvenile Justice Gra	83,079	82,442	637	0	83,716
94 485_4850 CSA 79 Green Valley	2,639	2,293	346	0	2,985
95 490_4744 CSA 70 High Country	546	1,106	(560)	0	(14)

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Carry Forward Schedule

Department	Current Allocation	Prior Year Allocation	Carry-Forward	Adjustments	Proposed Cost
96 491_1000 Public Defender	913,590	858,989	54,601	0	968,191
97 495_4866 CSA 82 Searles Valley	1,731	2,921	(1,190)	0	541
98 498_2240 IHSS Public Authority	87,573	69,632	17,941	0	105,514
99 500_5163 Air Pollution Control Dist	(84)	(624)	540	0	456
100 501_1000 Human Srvc Admin Claim	7,537,739	6,394,472	1,143,267	0	8,681,006
101 529_1036 Aging & Adult Svcs	113,271	101,111	12,160	0	125,431
102 536_1000 Public Guardian-Consrvtr	255,471	137,527	117,944	0	373,415
103 540_1000 Veterans Affairs	159,692	124,954	34,738	0	194,430
104 547_1810 CSA 120 Etiwanda Endowmt	1,867	8,499	(6,632)	0	(4,765)
105 563_4612 CSA 70 CG Cedar Glen	2,249	5,648	(3,399)	0	(1,150)
106 571_2260 Workforce Development	276,817	275,278	1,539	0	278,356
107 575_1300 CSA 70 SL1 Streetlight	231	617	(386)	0	(155)
108 580_2434 Vly Regional Service Zone	1,256,594	1,175,894	80,700	0	1,337,294
109 590_2442 N Desert Regional Srvc Zn	1,109,525	1,158,226	(48,701)	0	1,060,824
110 591_2220 Preschool Services	2,140,932	2,142,450	(1,518)	0	2,139,414
111 600_2448 Mtn Regional Service Zone	620,514	799,452	(178,938)	0	441,576
112 601_1000 Economic Dev Agency	177,666	120,652	57,014	0	234,680
113 610_2454 S Desert Rgnl Srvc Zone	546,978	609,410	(62,432)	0	484,546
114 611_1000 Agriculture/W&M	242,511	230,369	12,142	0	254,653
115 620_2580 Big Bear Valley Park & Rec	67,440	73,884	(6,444)	0	60,996
116 620_2582 Big Bear Alpine Zoo	13,533	27,838	(14,305)	0	(772)
117 621_2476 Community Dev & Housing	65,536	110,592	(45,056)	0	20,480
118 621_5313 Sn Sevaine/Cdr Glen RDA	340	1,891	(1,551)	0	(1,211)
119 625_2584 Bloomington Park & Rec	5,292	11,570	(6,278)	0	(986)
120 631_1000 Airports	464,668	693,314	(228,646)	0	236,022
121 640_2600 County Library	1,202,528	1,163,792	38,736	0	1,241,264
122 651_1000 County Museum	1,175,435	1,060,969	114,466	0	1,289,901
123 652_1000 Regional Parks	2,516,975	2,307,312	209,663	0	2,726,638
124 665_2000 DPW-Transportation	4,150,967	3,190,341	960,626	0	5,111,593
125 666_1000 DPW-Surveyor	149,822	122,211	27,611	0	177,433
126 680_1000 Registrar Of Voters	670,879	493,788	177,091	0	847,970
127 691_1000 LUS-Admin	881,707	697,779	183,928	0	1,065,635
128 692_1000 LUS-Building and Safety	117,968	80,387	37,581	0	155,549
129 693_1000 LUS-Code Enforcement	86,884	210,056	(123,172)	0	(36,288)
130 694_1000 LUS-Fire Hazard Abatement (Inactive)	0	0	(0)	0	(0)
131 695_1000 LUS Planning	96,943	43,398	53,545	0	150,488
132 696_1000 LUS-Land Development (Inactive)	0	(0)	0	0	0
133 725_5090 Barstow Cemetery District	(2,561)	1,191	(3,752)	0	(6,313)
134 735_5093 29 Palms Cemetery District	(347)	293	(640)	0	(987)
135 736_1000 HR-Ctr for Emp Hlth & Wlln	23,922	24,434	(512)	0	23,410

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Carry Forward Schedule

Department	Current Allocation	Prior Year Allocation	Carry-Forward	Adjustments	Proposed Cost
136 770_3100 Capital Improvement Prgm	2,126	266,542	(264,416)	0	(262,290)
137 780_2734 RES-Chino Agr Preserve	40,157	(5,690)	45,847	0	86,004
138 800_5105 Hesperia Park & Recreation	21,299	17,448	3,851	0	25,150
139 860_7497 Retirement Board	72,849	82,589	(9,740)	0	63,109
140 862_5039 SBC Transport Authority	37,161	55,034	(17,873)	0	19,288
141 863_5060 Inland Library	1,340	1,422	(82)	0	1,258
142 883_5008 Consolid Fire Agy East Vly	159,332	0	0	0	159,332
143 890_5012 L.A.F.C.O.	7,345	10,109	(2,764)	0	4,581
144 900_5000 Law Library	(795)	(24)	(771)	0	(1,566)
145 903_9900 CFF Commission (First 5)	38,767	33,531	5,236	0	44,003
146 920_1000 Behavioral Health	1,326,459	744,413	582,046	0	1,908,505
147 920_2200 Mental Health Services Act	848,054	853,054	(5,000)	0	843,054
148 929_1000 Indigent Ambulance	357	450	(93)	0	264
149 930_1000 Public Health	2,115,590	1,804,881	310,709	0	2,426,299
150 933_1000 PH-Cal Children's Svcs	209,635	247,608	(37,973)	0	171,662
151 9991_0005 All Other	6,635,494	5,172,567	1,462,927	0	8,098,421
152 9992_0006 Self Gov Spcl Districts	6,226	(952)	7,178	0	13,404
Total	106,231,246	93,788,946	12,277,548	0	118,508,794

Building Depreciation

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

The following section consists of annual building depreciation expenses calculated in accordance with Generally Accepted Accounting Principles (GAAP) and maintained by the Office of the Auditor-Controller/Treasurer/Tax Collector.

**San Bernardino County, California
2 CFR Part 200**

FY2018/19
12/18/2019

A. Department Costs

Dept:1 0000_0001 Building Depreciation

Description	Amount	General Admin	Buildings Depreciation Expense
Personnel Costs			
Salaries	0	0	0
<i>Salary % Split</i>		<i>.00%</i>	<i>.00%</i>
	0	0	0
Subtotal - Personnel Costs	<u>0</u>	<u>0</u>	<u>0</u>
Services & Supplies Cost			
Building Depreciation	29,193,020	0	29,193,020
Subtotal - Services & Supplies	<u>29,193,020</u>	<u>0</u>	<u>29,193,020</u>
Department Cost Total	29,193,020	0	29,193,020
Adjustments to Cost			
Subtotal - Adjustments	<u>0</u>	<u>0</u>	<u>0</u>
Total Costs After Adjustments	29,193,020	0	29,193,020
General Admin Distribution		0	0
Grand Total	<u><u>\$29,193,020</u></u>		<u><u>\$29,193,020</u></u>

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

B. Incoming Costs - (Default Spread Expense%)

Dept:1 0000_0001 Building Depreciation

No Indirect Costs

Page Intentionally Left Blank

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Buildings Depreciation Expense Allocations

Dept:1 0000_0001 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 171_1000 County Counsel	205,121.36	1.0%	\$205,121	\$0	\$205,121	\$0	\$205,121
6 340_1000 Aud-Contr/Treas/Tax Coll	481,902.52	2.0%	481,903	0	481,903	0	481,903
7 720_1000 Human Resources	69,777.48	0.0%	69,777	0	69,777	0	69,777
8 110_1000 County Admin Office	128,908.90	0.0%	128,909	0	128,909	0	128,909
9 761_1000 Purchasing	26,773.74	0.0%	26,774	0	26,774	0	26,774
11 7302_1000 RES Fac Mgmt- Maintenance	56,546.00	0.0%	56,546	0	56,546	0	56,546
12 7303_1000 RES Fac Mgmt-Custodial	14,184.92	0.0%	14,185	0	14,185	0	14,185
13 7304_1000 RES Fac Mgmt-Grounds	6,336.08	0.0%	6,336	0	6,336	0	6,336
14 770_1000 RES-Project Mgmt Division	43,788.15	0.0%	43,788	0	43,788	0	43,788
15 782_1000 RES Leasing & Acquisition	55,896.26	0.0%	55,896	0	55,896	0	55,896
16 120_4020 ISD-Telecomm Svcs	308,151.61	1.0%	308,152	0	308,152	0	308,152
18 120_4048 ISD-Computer Operations	307,036.08	1.0%	307,036	0	307,036	0	307,036
20 731_4120 Risk Management	79,201.00	0.0%	79,201	0	79,201	0	79,201
21 761_4000 Printing Services	33,939.05	0.0%	33,939	0	33,939	0	33,939
22 761_4004 Surplus Property/ Storage	104,946.64	0.0%	104,947	0	104,947	0	104,947
23 761_4008 Mail/Courier Service	24,049.51	0.0%	24,050	0	24,050	0	24,050
26 100_1000 Board Of Supervisors	102,547.82	0.0%	102,548	0	102,548	0	102,548
29 105_1378 CSA 70 Countywide	46,624.00	0.0%	46,624	0	46,624	0	46,624
30 106_2410 SBC Fire Protection District	141,376.08	0.0%	141,376	0	141,376	0	141,376
33 108_2426 SBC Emerg Services	105,833.03	0.0%	105,833	0	105,833	0	105,833
44 124_1000 CTC-Grand Jury	9,753.20	0.0%	9,753	0	9,753	0	9,753
51 160_1000 Clerk Of The Board	36,991.58	0.0%	36,992	0	36,992	0	36,992
55 197_2510 Flood Control Admin	62,834.35	0.0%	62,834	0	62,834	0	62,834
62 245_1318 CSA 29 Lucern Valley	11,203.45	0.0%	11,203	0	11,203	0	11,203
70 311_1000 Assessor-Recorder-Clerk	560,617.17	2.0%	560,617	0	560,617	0	560,617
86 441_1000 Sheriff-Contracts	17,440.67	0.0%	17,441	0	17,441	0	17,441
87 442_1000 Sheriff-Detentions	9,655,633.05	33.0%	9,655,633	0	9,655,633	0	9,655,633
88 443_1000 Sheriff-Coroner/ Public Adm	2,748,766.97	9.0%	2,748,767	0	2,748,767	0	2,748,767
90 450_1000 Dist Atty-Crim Prosecution	1,567,092.28	5.0%	1,567,092	0	1,567,092	0	1,567,092
92 481_1000 Probation	3,755,319.48	13.0%	3,755,319	0	3,755,319	0	3,755,319
96 491_1000 Public Defender	285,403.11	1.0%	285,403	0	285,403	0	285,403
100 501_1000 Human Svc Admin Claim	85,083.54	0.0%	85,084	0	85,084	0	85,084
101 529_1036 Aging & Adult Svcs	12,990.24	0.0%	12,990	0	12,990	0	12,990
102 536_1000 Public Guardian-Consrvtr	80,446.18	0.0%	80,446	0	80,446	0	80,446
103 540_1000 Veterans Affairs	76,986.82	0.0%	76,987	0	76,987	0	76,987
108 580_2434 Vly Regional Service Zone	199,786.58	1.0%	199,787	0	199,787	0	199,787
109 590_2442 N Desert Regional Svc Zn	179,132.75	1.0%	179,133	0	179,133	0	179,133
110 591_2220 Preschool Services	146,013.00	1.0%	146,013	0	146,013	0	146,013
111 600_2448 Mtn Regional Service Zone	45,025.70	0.0%	45,026	0	45,026	0	45,026
112 601_1000 Economic Dev Agency	63,657.76	0.0%	63,658	0	63,658	0	63,658
113 610_2454 S Desert Rgnl Svc Zone	53,019.97	0.0%	53,020	0	53,020	0	53,020
114 611_1000 Agriculture/W&M	59,452.25	0.0%	59,452	0	59,452	0	59,452

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Buildings Depreciation Expense Allocations

Dept:1 0000_0001 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
115 620_2580 Big Bear Valley Park & Rec	24,182.77	0.0%	\$24,183	\$0	\$24,183	\$0	\$24,183
120 631_1000 Airports	49,360.39	0.0%	49,360	0	49,360	0	49,360
121 640_2600 County Library	569,125.75	2.0%	569,126	0	569,126	0	569,126
122 651_1000 County Museum	614,422.50	2.0%	614,423	0	614,423	0	614,423
123 652_1000 Regional Parks	744,228.74	3.0%	744,229	0	744,229	0	744,229
124 665_2000 DPW-Transportation	165,382.27	1.0%	165,382	0	165,382	0	165,382
125 666_1000 DPW-Surveyor	17,432.68	0.0%	17,433	0	17,433	0	17,433
126 680_1000 Registrar Of Voters	162,412.77	1.0%	162,413	0	162,413	0	162,413
127 691_1000 LUS-Admin	171,193.07	1.0%	171,193	0	171,193	0	171,193
128 692_1000 LUS-Building and Safety	48,370.20	0.0%	48,370	0	48,370	0	48,370
129 693_1000 LUS-Code Enforcement	37,011.03	0.0%	37,011	0	37,011	0	37,011
131 695_1000 LUS Planning	30,174.10	0.0%	30,174	0	30,174	0	30,174
137 780_2734 RES-Chino Agr Preserve	34,564.57	0.0%	34,565	0	34,565	0	34,565
142 883_5008 Consolid Fire Agy East Vly	67,221.18	0.0%	67,221	0	67,221	0	67,221
149 930_1000 Public Health	370,261.07	1.0%	370,261	0	370,261	0	370,261
151 9991_0005 All Other	4,032,086.81	14.0%	4,032,087	0	4,032,087	0	4,032,087
Subtotal	29,193,020.24	100.0%	29,193,020	0	29,193,020	0	29,193,020
Direct Bills					0		0
Total					\$29,193,020		\$29,193,020

Basis Units: Straight-Line Depreciation
Source: ATC - Gen Acct

**San Bernardino County, California
2 CFR Part 200**

FY2018/19
12/18/2019

Allocation Summary

Dept:1 0000_0001 Building Depreciation

Department	Buildings Depreciation Expense	Total
5 171_1000 County Counsel	\$205,121	\$205,121
6 340_1000 Aud-Contr/Treas/Tax Coll	481,903	481,903
7 720_1000 Human Resources	69,777	69,777
8 110_1000 County Admin Office	128,909	128,909
9 761_1000 Purchasing	26,774	26,774
11 7302_1000 RES Fac Mgmt- Maintenance	56,546	56,546
12 7303_1000 RES Fac Mgmt-Custodial	14,185	14,185
13 7304_1000 RES Fac Mgmt-Grounds	6,336	6,336
14 770_1000 RES-Project Mgmt Division	43,788	43,788
15 782_1000 RES Leasing & Acquisition	55,896	55,896
16 120_4020 ISD-Telecomm Svcs	308,152	308,152
18 120_4048 ISD-Computer Operations	307,036	307,036
20 731_4120 Risk Management	79,201	79,201
21 761_4000 Printing Services	33,939	33,939
22 761_4004 Surplus Property/ Storage	104,947	104,947
23 761_4008 Mail/Courier Service	24,050	24,050
26 100_1000 Board Of Supervisors	102,548	102,548
29 105_1378 CSA 70 Countywide	46,624	46,624
30 106_2410 SBC Fire Protection District	141,376	141,376
33 108_2426 SBC Emerg Services	105,833	105,833
44 124_1000 CTC-Grand Jury	9,753	9,753
51 160_1000 Clerk Of The Board	36,992	36,992
55 197_2510 Flood Control Admin	62,834	62,834
62 245_1318 CSA 29 Lucern Valley	11,203	11,203
70 311_1000 Assessor-Recorder-Clerk	560,617	560,617
86 441_1000 Sheriff-Contracts	17,441	17,441
87 442_1000 Sheriff-Detentions	9,655,633	9,655,633
88 443_1000 Sheriff-Coroner/ Public Adm	2,748,767	2,748,767
90 450_1000 Dist Atty-Crim Prosecution	1,567,092	1,567,092
92 481_1000 Probation	3,755,319	3,755,319
96 491_1000 Public Defender	285,403	285,403
100 501_1000 Human Srvc Admin Claim	85,084	85,084
101 529_1036 Aging & Adult Svcs	12,990	12,990
102 536_1000 Public Guardian-Consrvtr	80,446	80,446
103 540_1000 Veterans Affairs	76,987	76,987
108 580_2434 Vly Regional Service Zone	199,787	199,787
109 590_2442 N Desert Regional Srvc Zn	179,133	179,133
110 591_2220 Preschool Services	146,013	146,013
111 600_2448 Mtn Regional Service Zone	45,026	45,026
112 601_1000 Economic Dev Agency	63,658	63,658
113 610_2454 S Desert Rgnl Srvc Zone	53,020	53,020

**San Bernardino County, California
2 CFR Part 200**

FY2018/19
12/18/2019

Allocation Summary

Dept:1 0000_0001 Building Depreciation

Department	Buildings Depreciation Expense	Total
114 611_1000 Agriculture/W&M	\$59,452	\$59,452
115 620_2580 Big Bear Valley Park & Rec	24,183	24,183
120 631_1000 Airports	49,360	49,360
121 640_2600 County Library	569,126	569,126
122 651_1000 County Museum	614,423	614,423
123 652_1000 Regional Parks	744,229	744,229
124 665_2000 DPW-Transportation	165,382	165,382
125 666_1000 DPW-Surveyor	17,433	17,433
126 680_1000 Registrar Of Voters	162,413	162,413
127 691_1000 LUS-Admin	171,193	171,193
128 692_1000 LUS-Building and Safety	48,370	48,370
129 693_1000 LUS-Code Enforcement	37,011	37,011
131 695_1000 LUS Planning	30,174	30,174
137 780_2734 RES-Chino Agr Preserve	34,565	34,565
142 883_5008 Consolid Fire Agy East Vly	67,221	67,221
149 930_1000 Public Health	370,261	370,261
151 9991_0005 All Other	4,032,087	4,032,087
Total	\$29,193,020	\$29,193,020

Computer Software and Equipment Depreciation

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

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

San Bernardino County, California
2 CFR Part 200

FY2018/19
 12/18/2019

A. Department Costs

Dept:2 0000_0002 Compt Sftw & Equip Depr

Description	Amount	General Admin	Depreciation Computer/ Equipment
Personnel Costs			
Salaries	0	0	0
<i>Salary % Split</i>		<i>.00%</i>	<i>.00%</i>
	0	0	0
Subtotal - Personnel Costs	0	0	0
Services & Supplies Cost			
Equipment Depreciation	24,430,359	0	24,430,359
Subtotal - Services & Supplies	24,430,359	0	24,430,359
Department Cost Total	24,430,359	0	24,430,359
Adjustments to Cost			
Subtotal - Adjustments	0	0	0
Total Costs After Adjustments	24,430,359	0	24,430,359
General Admin Distribution		0	0
Grand Total	\$24,430,359	\$24,430,359	

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

B. Incoming Costs - (Default Spread Expense%)

Dept:2 0000_0002 Compt Sftw & Equip Depr

No Indirect Costs

Page Intentionally Left Blank

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Depreciation Computer/ Equipment Allocations

Dept:2 0000_0002 Compt Sftw & Equip Depr

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 340_1000 Aud-Contr/Treas/Tax Coll	1,064,830.32	4.%	\$1,064,830	\$0	\$1,064,830	\$0	\$1,064,830
7 720_1000 Human Resources	246,190.93	1.%	246,191	0	246,191	0	246,191
8 110_1000 County Admin Office	1,303.85	0.0%	1,304	0	1,304	0	1,304
9 761_1000 Purchasing	54,768.77	0.0%	54,769	0	54,769	0	54,769
10 120_1000 Information Services Dept	2,935.70	0.0%	2,936	0	2,936	0	2,936
11 7302_1000 RES Fac Mgmt- Maintenance	33,787.88	0.0%	33,788	0	33,788	0	33,788
12 7303_1000 RES Fac Mgmt-Custodial	32,655.76	0.0%	32,656	0	32,656	0	32,656
13 7304_1000 RES Fac Mgmt-Grounds	7,323.97	0.0%	7,324	0	7,324	0	7,324
14 770_1000 RES-Project Mgmt Division	73,955.33	0.0%	73,955	0	73,955	0	73,955
26 100_1000 Board Of Supervisors	1,633.14	0.0%	1,633	0	1,633	0	1,633
27 101_1000 Alcohol and Drug Svcs	2,894.40	0.0%	2,894	0	2,894	0	2,894
29 105_1378 CSA 70 Countywide	328,500.37	1.0%	328,500	0	328,500	0	328,500
30 106_2410 SBC Fire Protection District	2,607,322.60	11.0%	2,607,323	0	2,607,323	0	2,607,323
31 107_2419 Household Haz Waste	72,327.54	0.0%	72,328	0	72,328	0	72,328
32 107_2421 Fire Marshal Hazmat	249,169.32	1.0%	249,169	0	249,169	0	249,169
33 108_2426 SBC Emerg Services	117,309.30	0.0%	117,309	0	117,309	0	117,309
37 111_2686 I.C.E.M.A.	77,445.55	0.0%	77,446	0	77,446	0	77,446
47 130_1408 CSA 70 ZN D-1 Lk Arrwhead	10,505.15	0.0%	10,505	0	10,505	0	10,505
53 180_1462 CSA 70 Zn M Rd Wndr Vly	13,321.42	0.0%	13,321	0	13,321	0	13,321
54 190_1306 CSA 18 Cedar Pines	10,791.06	0.0%	10,791	0	10,791	0	10,791
55 197_2510 Flood Control Admin	85,018.02	0.0%	85,018	0	85,018	0	85,018
56 200_1312 CSA 20 Joshua Tree Park	275.29	0.0%	275	0	275	0	275
59 212_1486 CSA 70 Zone P-6 El Mirage	1,599.14	0.0%	1,599	0	1,599	0	1,599
62 245_1318 CSA 29 Lucern Valley	10,846.75	0.0%	10,847	0	10,847	0	10,847
64 300_1330 CSA 40 Elephant Mtn	9,858.60	0.0%	9,859	0	9,859	0	9,859
70 311_1000 Assessor-Recorder-Clerk	120,959.00	0.0%	120,959	0	120,959	0	120,959
71 330_1774 CSA 70 Morongo Valley	7,792.20	0.0%	7,792	0	7,792	0	7,792
72 331_1786 CSA 70 TV-5 Mesa	1,672.40	0.0%	1,672	0	1,672	0	1,672
73 332_1780 CSA 70 TV-4 Wonder Valley	4,930.47	0.0%	4,930	0	4,930	0	4,930
86 441_1000 Sheriff-Contracts	7,969.64	0.0%	7,970	0	7,970	0	7,970
87 442_1000 Sheriff-Detentions	298,878.27	1.0%	298,878	0	298,878	0	298,878
88 443_1000 Sheriff-Coroner/ Public Adm	11,354,552.24	46.0%	11,354,552	0	11,354,552	0	11,354,552
90 450_1000 Dist Atty-Crim Prosecution	191,219.30	1.0%	191,219	0	191,219	0	191,219
92 481_1000 Probation	605,664.72	2.0%	605,665	0	605,665	0	605,665
93 482_1000 PRB Juvenile Justice Gra	9,093.75	0.0%	9,094	0	9,094	0	9,094
96 491_1000 Public Defender	54,492.84	0.0%	54,493	0	54,493	0	54,493
98 498_2240 IHSS Public Authority	3,194.20	0.0%	3,194	0	3,194	0	3,194
101 529_1036 Aging & Adult Svcs	13,756.01	0.0%	13,756	0	13,756	0	13,756
102 536_1000 Public Guardian-Consrvtr	8,922.11	0.0%	8,922	0	8,922	0	8,922
106 571_2260 Workforce Development	8,161.40	0.0%	8,161	0	8,161	0	8,161
108 580_2434 Vly Regional Service Zone	547,006.83	2.0%	547,007	0	547,007	0	547,007
109 590_2442 N Desert Regional Srvc Zn	601,629.93	2.0%	601,630	0	601,630	0	601,630

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Depreciation Computer/ Equipment Allocations

Dept:2 0000_0002 Compt Sftw & Equip Depr

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
110 591_2220 Preschool Services	331,647.30	1.0%	\$331,647	\$0	\$331,647	\$0	\$331,647
111 600_2448 Mtn Regional Service Zone	429,699.73	2.0%	429,700	0	429,700	0	429,700
113 610_2454 S Desert Rgnl Svc Zone	369,507.14	2.0%	369,507	0	369,507	0	369,507
114 611_1000 Agriculture/W&M	13,892.15	0.0%	13,892	0	13,892	0	13,892
115 620_2580 Big Bear Valley Park & Rec	1,425.63	0.0%	1,426	0	1,426	0	1,426
116 620_2582 Big Bear Alpine Zoo	4,103.10	0.0%	4,103	0	4,103	0	4,103
119 625_2584 Bloomington Park & Rec	2,439.32	0.0%	2,439	0	2,439	0	2,439
120 631_1000 Airports	11,376.27	0.0%	11,376	0	11,376	0	11,376
121 640_2600 County Library	163,495.82	1.0%	163,496	0	163,496	0	163,496
122 651_1000 County Museum	3,980.16	0.0%	3,980	0	3,980	0	3,980
123 652_1000 Regional Parks	32,205.86	0.0%	32,206	0	32,206	0	32,206
124 665_2000 DPW-Transportation	3,231,556.93	13.0%	3,231,557	0	3,231,557	0	3,231,557
125 666_1000 DPW-Surveyor	42,004.43	0.0%	42,004	0	42,004	0	42,004
126 680_1000 Registrar Of Voters	76,711.50	0.0%	76,711	0	76,711	0	76,711
127 691_1000 LUS-Admin	301,250.33	1.0%	301,250	0	301,250	0	301,250
128 692_1000 LUS-Building and Safety	8,299.92	0.0%	8,300	0	8,300	0	8,300
129 693_1000 LUS-Code Enforcement	35,162.65	0.0%	35,163	0	35,163	0	35,163
135 736_1000 HR-Ctr for Emp Hlth & Wlln	1,882.63	0.0%	1,883	0	1,883	0	1,883
149 930_1000 Public Health	378,075.73	2.0%	378,076	0	378,076	0	378,076
150 933_1000 PH-Cal Children's Svcs	1,949.71	0.0%	1,950	0	1,950	0	1,950
151 9991_0005 All Other	33,227.09	0.0%	33,227	0	33,227	0	33,227
Subtotal	24,430,358.87	100.0%	24,430,359	0	24,430,359	0	24,430,359
Direct Bills					0		0
Total					\$24,430,359		\$24,430,359

Basis Units: Straight-Line Depreciation
Source: ATC - Gen Acct

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Allocation Summary

Dept:2 0000_0002 Compt Sftw & Equip Depr

Department	Depreciation Computer/ Equipment	Total
6 340_1000 Aud-Contr/Treas/Tax Coll	\$1,064,830	\$1,064,830
7 720_1000 Human Resources	246,191	246,191
8 110_1000 County Admin Office	1,304	1,304
9 761_1000 Purchasing	54,769	54,769
10 120_1000 Information Services Dept	2,936	2,936
11 7302_1000 RES Fac Mgmt- Maintenance	33,788	33,788
12 7303_1000 RES Fac Mgmt-Custodial	32,656	32,656
13 7304_1000 RES Fac Mgmt-Grounds	7,324	7,324
14 770_1000 RES-Project Mgmt Division	73,955	73,955
26 100_1000 Board Of Supervisors	1,633	1,633
27 101_1000 Alcohol and Drug Svcs	2,894	2,894
29 105_1378 CSA 70 Countywide	328,500	328,500
30 106_2410 SBC Fire Protection District	2,607,323	2,607,323
31 107_2419 Household Haz Waste	72,328	72,328
32 107_2421 Fire Marshal Hazmat	249,169	249,169
33 108_2426 SBC Emerg Services	117,309	117,309
37 111_2686 I.C.E.M.A.	77,446	77,446
47 130_1408 CSA 70 ZN D-1 Lk Arrwhead	10,505	10,505
53 180_1462 CSA 70 Zn M Rd Wndr Vly	13,321	13,321
54 190_1306 CSA 18 Cedar Pines	10,791	10,791
55 197_2510 Flood Control Admin	85,018	85,018
56 200_1312 CSA 20 Joshua Tree Park	275	275
59 212_1486 CSA 70 Zone P-6 El Mirage	1,599	1,599
62 245_1318 CSA 29 Lucern Valley	10,847	10,847
64 300_1330 CSA 40 Elephant Mtn	9,859	9,859
70 311_1000 Assessor-Recorder-Clerk	120,959	120,959
71 330_1774 CSA 70 Morongo Valley	7,792	7,792
72 331_1786 CSA 70 TV-5 Mesa	1,672	1,672
73 332_1780 CSA 70 TV-4 Wonder Valley	4,930	4,930
86 441_1000 Sheriff-Contracts	7,970	7,970
87 442_1000 Sheriff-Detentions	298,878	298,878
88 443_1000 Sheriff-Coroner/ Public Adm	11,354,552	11,354,552
90 450_1000 Dist Atty-Crim Prosecution	191,219	191,219
92 481_1000 Probation	605,665	605,665
93 482_1000 PRB Juvenile Justice Gra	9,094	9,094
96 491_1000 Public Defender	54,493	54,493
98 498_2240 IHSS Public Authority	3,194	3,194
101 529_1036 Aging & Adult Svcs	13,756	13,756
102 536_1000 Public Guardian-Consrvtr	8,922	8,922
106 571_2260 Workforce Development	8,161	8,161
108 580_2434 Vly Regional Service Zone	547,007	547,007

**San Bernardino County, California
2 CFR Part 200**

FY2018/19
12/18/2019

Allocation Summary

Dept:2 0000_0002 Compt Sftw & Equip Depr

Department	Depreciation Computer/ Equipment	Total
109 590_2442 N Desert Regional Srvc Zn	\$601,630	\$601,630
110 591_2220 Preschool Services	331,647	331,647
111 600_2448 Mtn Regional Service Zone	429,700	429,700
113 610_2454 S Desert Rgnl Srvc Zone	369,507	369,507
114 611_1000 Agriculture/W&M	13,892	13,892
115 620_2580 Big Bear Valley Park & Rec	1,426	1,426
116 620_2582 Big Bear Alpine Zoo	4,103	4,103
119 625_2584 Bloomington Park & Rec	2,439	2,439
120 631_1000 Airports	11,376	11,376
121 640_2600 County Library	163,496	163,496
122 651_1000 County Museum	3,980	3,980
123 652_1000 Regional Parks	32,206	32,206
124 665_2000 DPW-Transportation	3,231,557	3,231,557
125 666_1000 DPW-Surveyor	42,004	42,004
126 680_1000 Registrar Of Voters	76,711	76,711
127 691_1000 LUS-Admin	301,250	301,250
128 692_1000 LUS-Building and Safety	8,300	8,300
129 693_1000 LUS-Code Enforcement	35,163	35,163
135 736_1000 HR-Ctr for Emp Hlth & WlIn	1,883	1,883
149 930_1000 Public Health	378,076	378,076
150 933_1000 PH-Cal Children's Svcs	1,950	1,950
151 9991_0005 All Other	33,227	33,227
Total	\$24,430,359	\$24,430,359

RES Rent

In compliance with OMB Uniform Guidance, the Countywide Cost Allocation Plan allocates allowable rent costs. The following section is the result of an analysis of rents paid by the Real Estate Services Rent unit, and costs transferred to user departments. Only departments that have a difference between those amounts appear in this section.

San Bernardino County, California
2 CFR Part 200

FY2018/19
 12/18/2019

Dept:3 0000_0003 RES Rent

A. Department Costs

Description		Amount	General Admin	Real Estate Services Rent
Personnel Costs				
Salaries	S	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>
	S	<u>0</u>	<u>0</u>	<u>0</u>
Subtotal - Personnel Costs		0	0	0
Services & Supplies Cost				
Rent Charges	P	0	0	0
Subtotal - Services & Supplies		<u>0</u>	<u>0</u>	<u>0</u>
Department Cost Total		0	0	0
Adjustments to Cost				
Subtotal - Adjustments		<u>0</u>	<u>0</u>	<u>0</u>
Total Costs After Adjustments		0	0	0
General Admin Distribution			0	0
Grand Total		<u><u>\$0</u></u>		<u><u>\$0</u></u>

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

B. Incoming Costs - (Default Spread Expense%)

Dept:3 0000_0003 RES Rent

No Indirect Costs

Page Intentionally Left Blank

San Bernardino County, California
2 CFR Part 200

FY2018/19
 12/18/2019

Real Estate Services Rent Allocations

Dept:3 0000_0003 RES Rent

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
110 591_2220 Preschool Services	0.23	767.%	\$0	\$0	\$0	\$0	\$0
147 920_2200 Mental Health Services Act	(0.20)	-667.%	(0)	0	(0)	0	(0)
Subtotal	0.03	100.%	0	0	0	0	0
Direct Bills					0		0
Total					\$0		\$0

Basis Units: Allowed Rent Costs
 Source: Real Estate Svcs

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Allocation Summary

Dept:3 0000_0003 RES Rent

Department	Real Estate Services Rent	Total
110 591_2220 Preschool Services	\$0	\$0
147 920_2200 Mental Health Services Act	(0)	(0)
Total	\$0	\$0

RES Utilities

In compliance with OMB Uniform Guidance, the Countywide Cost Allocation Plan allocates allowable utilities costs. The following section allocates total actual utility costs paid by Facilities Management–Utilities to user departments based on building occupied square footage. The total allowable costs are the utilities paid, less any refunds or amounts transferred to user departments.

**San Bernardino County, California
2 CFR Part 200**

FY2018/19
12/18/2019

Dept:4 0000_0004 RES Utilities

A. Department Costs

Description		Amount	General Admin	Utilities
<hr/>				
Personnel Costs				
Salaries	S	0	0	0
<i>Salary % Split</i>			<i>.00%</i>	<i>.00%</i>
	S	<hr/> 0	<hr/> 0	<hr/> 0
Subtotal - Personnel Costs		0	0	0
Services & Supplies Cost				
Utilities Charges	P	17,744,683	0	17,744,683
Subtotal - Services & Supplies		<hr/> 17,744,683	<hr/> 0	<hr/> 17,744,683
Department Cost Total		17,744,683	0	17,744,683
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	<hr/> 0	<hr/> 0
Total Costs After Adjustments		17,744,683	0	17,744,683
General Admin Distribution			0	0
Grand Total		<hr/> <hr/> \$17,744,683	<hr/> <hr/> \$17,744,683	

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

B. Incoming Costs - (Default Spread Expense%)

Dept:4 0000_0004 RES Utilities

No Indirect Costs

Page Intentionally Left Blank

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Utilities Allocations

Dept:4 0000_0004 RES Utilities

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 171_1000 County Counsel	87,277.63	0.0%	\$87,278	\$0	\$87,278	\$0	\$87,278
6 340_1000 Aud-Contr/Treas/Tax Coll	235,869.35	1.0%	235,869	0	235,869	0	235,869
7 720_1000 Human Resources	70,829.46	0.0%	70,829	0	70,829	0	70,829
8 110_1000 County Admin Office	43,438.35	0.0%	43,438	0	43,438	0	43,438
9 761_1000 Purchasing	16,934.27	0.0%	16,934	0	16,934	0	16,934
11 7302_1000 RES Fac Mgmt- Maintenance	131,841.54	1.0%	131,842	0	131,842	0	131,842
12 7303_1000 RES Fac Mgmt-Custodial	24,973.43	0.0%	24,973	0	24,973	0	24,973
13 7304_1000 RES Fac Mgmt-Grounds	2,621.78	0.0%	2,622	0	2,622	0	2,622
14 770_1000 RES-Project Mgmt Division	14,755.27	0.0%	14,755	0	14,755	0	14,755
15 782_1000 RES Leasing & Acquisition	20,223.34	0.0%	20,223	0	20,223	0	20,223
16 120_4020 ISD-Telecomm Svcs	241,851.47	1.0%	241,851	0	241,851	0	241,851
18 120_4048 ISD-Computer Operations	540,309.39	3.0%	540,309	0	540,309	0	540,309
19 670_4250 DPW-Solid Waste Mgmt	73,561.46	0.0%	73,561	0	73,561	0	73,561
20 731_4120 Risk Management	49,340.37	0.0%	49,340	0	49,340	0	49,340
21 761_4000 Printing Services	21,466.29	0.0%	21,466	0	21,466	0	21,466
22 761_4004 Surplus Property/ Storage	66,378.27	0.0%	66,378	0	66,378	0	66,378
23 761_4008 Mail/Courier Service	15,211.20	0.0%	15,211	0	15,211	0	15,211
24 791_4064 Fleet Management	165,869.31	1.0%	165,869	0	165,869	0	165,869
25 911_4200 Medical Center	16,571.91	0.0%	16,572	0	16,572	0	16,572
26 100_1000 Board Of Supervisors	36,058.38	0.0%	36,058	0	36,058	0	36,058
29 105_1378 CSA 70 Countywide	28,959.05	0.0%	28,959	0	28,959	0	28,959
30 106_2410 SBC Fire Protection District	56,058.88	0.0%	56,059	0	56,059	0	56,059
33 108_2426 SBC Emerg Services	31,634.18	0.0%	31,634	0	31,634	0	31,634
41 119_1000 County Schools	(3,943.76)	0.0%	(3,944)	0	(3,944)	0	(3,944)
44 124_1000 CTC-Grand Jury	(3,335.15)	0.0%	(3,335)	0	(3,335)	0	(3,335)
51 160_1000 Clerk Of The Board	12,465.03	0.0%	12,465	0	12,465	0	12,465
55 197_2510 Flood Control Admin	79,639.46	0.0%	79,639	0	79,639	0	79,639
70 311_1000 Assessor-Recorder-Clerk	288,043.05	2.0%	288,043	0	288,043	0	288,043
81 400_4552 CSA 60 Apple Valley Airport	434.80	0.0%	435	0	435	0	435
86 441_1000 Sheriff-Contracts	2,532.93	0.0%	2,533	0	2,533	0	2,533
87 442_1000 Sheriff-Detentions	7,193,819.06	41.0%	7,193,819	0	7,193,819	0	7,193,819
88 443_1000 Sheriff-Coroner/ Public Adm	1,569,375.78	9.0%	1,569,376	0	1,569,376	0	1,569,376
90 450_1000 Dist Atty-Crim Prosecution	491,117.99	3.0%	491,118	0	491,118	0	491,118
92 481_1000 Probation	1,855,669.64	10.0%	1,855,670	0	1,855,670	0	1,855,670
96 491_1000 Public Defender	126,020.59	1.0%	126,021	0	126,021	0	126,021
100 501_1000 Human Svc Admin Claim	2,521.92	0.0%	2,522	0	2,522	0	2,522
102 536_1000 Public Guardian-Consrvtr	70,316.53	0.0%	70,317	0	70,317	0	70,317
103 540_1000 Veterans Affairs	36,053.19	0.0%	36,053	0	36,053	0	36,053
112 601_1000 Economic Dev Agency	21,450.72	0.0%	21,451	0	21,451	0	21,451
113 610_2454 S Desert Rgnl Svc Zone	201.66	0.0%	202	0	202	0	202
114 611_1000 Agriculture/W&M	34,289.58	0.0%	34,290	0	34,290	0	34,290
120 631_1000 Airports	321,587.23	2.0%	321,587	0	321,587	0	321,587

San Bernardino County, California
2 CFR Part 200

FY2018/19
 12/18/2019

Utilities Allocations

Dept:4 0000_0004 RES Utilities

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
121 640_2600 County Library	35,588.98	0.0%	\$35,589	\$0	\$35,589	\$0	\$35,589
122 651_1000 County Museum	484,436.05	3.0%	484,436	0	484,436	0	484,436
123 652_1000 Regional Parks	1,313,894.13	7.0%	1,313,894	0	1,313,894	0	1,313,894
124 665_2000 DPW-Transportation	166,572.15	1.0%	166,572	0	166,572	0	166,572
125 666_1000 DPW-Surveyor	23,926.70	0.0%	23,927	0	23,927	0	23,927
126 680_1000 Registrar Of Voters	102,725.33	1.0%	102,725	0	102,725	0	102,725
127 691_1000 LUS-Admin	63,020.84	0.0%	63,021	0	63,021	0	63,021
128 692_1000 LUS-Building and Safety	22,582.95	0.0%	22,583	0	22,583	0	22,583
129 693_1000 LUS-Code Enforcement	20,689.79	0.0%	20,690	0	20,690	0	20,690
131 695_1000 LUS Planning	10,400.37	0.0%	10,400	0	10,400	0	10,400
137 780_2734 RES-Chino Agr Preserve	5,778.37	0.0%	5,778	0	5,778	0	5,778
142 883_5008 Consolid Fire Agy East Vly	23,169.72	0.0%	23,170	0	23,170	0	23,170
146 920_1000 Behavioral Health	319,974.19	2.0%	319,974	0	319,974	0	319,974
149 930_1000 Public Health	149,698.18	1.0%	149,698	0	149,698	0	149,698
151 9991_0005 All Other	911,929.94	5.0%	911,930	0	911,930	0	911,930
Subtotal	17,744,682.52	100.0%	17,744,683	0	17,744,683	0	17,744,683
Direct Bills					0		0
Total					\$17,744,683		\$17,744,683

Basis Units: Utilities Expense based on Square Footage
 Source: Facilities Mgmt

**San Bernardino County, California
2 CFR Part 200**

FY2018/19
12/18/2019

Allocation Summary

Dept:4 0000_0004 RES Utilities

Department	Utilities	Total
5 171_1000 County Counsel	\$87,278	\$87,278
6 340_1000 Aud-Contr/Treas/Tax Coll	235,869	235,869
7 720_1000 Human Resources	70,829	70,829
8 110_1000 County Admin Office	43,438	43,438
9 761_1000 Purchasing	16,934	16,934
11 7302_1000 RES Fac Mgmt- Maintenance	131,842	131,842
12 7303_1000 RES Fac Mgmt-Custodial	24,973	24,973
13 7304_1000 RES Fac Mgmt-Grounds	2,622	2,622
14 770_1000 RES-Project Mgmt Division	14,755	14,755
15 782_1000 RES Leasing & Acquisition	20,223	20,223
16 120_4020 ISD-Telecomm Svcs	241,851	241,851
18 120_4048 ISD-Computer Operations	540,309	540,309
19 670_4250 DPW-Solid Waste Mgmt	73,561	73,561
20 731_4120 Risk Management	49,340	49,340
21 761_4000 Printing Services	21,466	21,466
22 761_4004 Surplus Property/ Storage	66,378	66,378
23 761_4008 Mail/Courier Service	15,211	15,211
24 791_4064 Fleet Management	165,869	165,869
25 911_4200 Medical Center	16,572	16,572
26 100_1000 Board Of Supervisors	36,058	36,058
29 105_1378 CSA 70 Countywide	28,959	28,959
30 106_2410 SBC Fire Protection District	56,059	56,059
33 108_2426 SBC Emerg Services	31,634	31,634
41 119_1000 County Schools	(3,944)	(3,944)
44 124_1000 CTC-Grand Jury	(3,335)	(3,335)
51 160_1000 Clerk Of The Board	12,465	12,465
55 197_2510 Flood Control Admin	79,639	79,639
70 311_1000 Assessor-Recorder-Clerk	288,043	288,043
81 400_4552 CSA 60 Apple Valley Airport	435	435
86 441_1000 Sheriff-Contracts	2,533	2,533
87 442_1000 Sheriff-Detentions	7,193,819	7,193,819
88 443_1000 Sheriff-Coroner/ Public Adm	1,569,376	1,569,376
90 450_1000 Dist Atty-Crim Prosecution	491,118	491,118
92 481_1000 Probation	1,855,670	1,855,670
96 491_1000 Public Defender	126,021	126,021
100 501_1000 Human Svc Admin Claim	2,522	2,522
102 536_1000 Public Guardian-Consrvtr	70,317	70,317
103 540_1000 Veterans Affairs	36,053	36,053
112 601_1000 Economic Dev Agency	21,451	21,451
113 610_2454 S Desert Rgnl Svc Zone	202	202
114 611_1000 Agriculture/W&M	34,290	34,290

**San Bernardino County, California
2 CFR Part 200**

FY2018/19
12/18/2019

Allocation Summary

Dept:4 0000_0004 RES Utilities

Department	Utilities	Total
120 631_1000 Airports	\$321,587	\$321,587
121 640_2600 County Library	35,589	35,589
122 651_1000 County Museum	484,436	484,436
123 652_1000 Regional Parks	1,313,894	1,313,894
124 665_2000 DPW-Transportation	166,572	166,572
125 666_1000 DPW-Surveyor	23,927	23,927
126 680_1000 Registrar Of Voters	102,725	102,725
127 691_1000 LUS-Admin	63,021	63,021
128 692_1000 LUS-Building and Safety	22,583	22,583
129 693_1000 LUS-Code Enforcement	20,690	20,690
131 695_1000 LUS Planning	10,400	10,400
137 780_2734 RES-Chino Agr Preserve	5,778	5,778
142 883_5008 Consolid Fire Agy East Vly	23,170	23,170
146 920_1000 Behavioral Health	319,974	319,974
149 930_1000 Public Health	149,698	149,698
151 9991_0005 All Other	911,930	911,930
Total	\$17,744,683	\$17,744,683

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 Information Services 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
- Unbilled Utilities Costs
- Central Services 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, 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.

San Bernardino County, California
2 CFR Part 200

FY2018/19
 12/18/2019

Dept:5 171_1000 County Counsel

A. Department Costs

Description		Amount	General Admin	Legal Services	General Government
<hr/>					
Personnel Costs					
Salaries & Benefits	S1	17,604,521	0	17,239,278	365,243
<i>Salary % Split</i>			<i>.00%</i>	<i>97.93%</i>	<i>2.07%</i>
Other Staffing Expenses	P	3,883	0	3,883	0
Subtotal - Personnel Costs		<hr/> 17,608,404	0	17,243,161	365,243
Services & Supplies Cost					
Services and Supplies	P	1,707,828	0	1,707,828	0
Central Services	P	373,878	0	366,121	7,757
Travel and Related Expenses	P	68,473	0	67,052	1,421
Other Services & Supplies	P	34,265	0	34,265	0
Interfund Reimbursements	P	(243)	0	(243)	0
Miscellaneous Revenues	P	(87,043)	0	(87,043)	0
Subtotal - Services & Supplies		<hr/> 2,097,158	0	2,087,981	9,178
Department Cost Total		19,705,562	0	19,331,142	374,420
Adjustments to Cost					
Subtotal - Adjustments		<hr/> 0	0	0	0
Total Costs After Adjustments		19,705,562	0	19,331,142	374,420
General Admin Distribution			0	0	0
Grand Total		<hr/> \$19,705,562		\$19,331,142	\$374,420
				not allocated	

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

B. Incoming Costs - (Default Spread Salary%)

Dept:5 171_1000 County Counsel

Department	First Incoming	Second Incoming	Legal Services	General Government
1 Buildings Depreciation Expense	\$205,121	\$0	\$200,866	\$4,256
Subtotal - 0000_0001 Building Depreciation	205,121	0	200,866	4,256
4 Utilities	87,278	0	85,467	1,811
Subtotal - 0000_0004 RES Utilities	87,278	0	85,467	1,811
5 Legal Services	0	1,607,806	1,574,448	33,357
Subtotal - 171_1000 County Counsel	0	1,607,806	1,574,448	33,357
6 Reporting	0	7,673	7,514	159
6 Special Projects	0	106	104	2
6 Transaction Processing	0	7,394	7,241	153
6 Payroll	0	10,004	9,796	208
6 Audit Division	0	22,441	21,976	466
6 EFMS Team	0	30,696	30,059	637
Subtotal - 340_1000 Aud-Contr/Treas/Tax Coll	0	78,315	76,690	1,625
7 Personnel Services	0	17,507	17,143	363
7 Employee Benefits	0	4,231	4,144	88
7 Unemployment Insurance	0	8,617	8,438	179
7 Civil Svc Commission	0	665	651	14
7 EMACS Team	0	14,065	13,773	292
Subtotal - 720_1000 Human Resources	0	45,085	44,149	935
8 Budget & Admin Supp Svcs	0	26,732	26,177	555
8 Labor Relations	0	2,013	1,972	42
Subtotal - 110_1000 County Admin Office	0	28,745	28,149	596
9 Purchasing Services	0	8,130	7,961	169
Subtotal - 761_1000 Purchasing	0	8,130	7,961	169
10 Countywide Technology	0	7,996	7,830	166
Subtotal - 120_1000 Information Services Dept	0	7,996	7,830	166
11 Maintenance Services	0	(3,186)	(3,120)	(66)

San Bernardino County, California
2 CFR Part 200

FY2018/19
 12/18/2019

B. Incoming Costs - (Default Spread Salary%)

Dept:5 171_1000 County Counsel

Department	First Incoming	Second Incoming	Legal Services	General Government
Subtotal - 7302_1000 RES Fac Mgmt- Maintenance	\$0	\$(3,186)	\$(3,120)	\$(66)
12 Custodial Services	0	3,865	3,785	80
Subtotal - 7303_1000 RES Fac Mgmt-Custodial	0	3,865	3,785	80
13 Grounds Services	0	1,746	1,710	36
Subtotal - 7304_1000 RES Fac Mgmt-Grounds	0	1,746	1,710	36
15 Real Estate Services	0	(38)	(37)	(1)
Subtotal - 782_1000 RES Leasing & Acquisition	0	(38)	(37)	(1)
Total Incoming	292,399	1,778,464	2,027,899	42,964
C. Total Allocated		\$21,776,425	\$21,359,040	\$417,385
			98.08%	1.92%

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Legal Services Allocations

Dept:5 171_1000 County Counsel

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 171_1000 County Counsel	8,727.46	8.0%	\$1,607,806	\$0	\$1,607,806	\$0	\$1,607,806
6 340_1000 Aud-Contr/Treas/Tax Coll	1,344.15	1.0%	247,624	(134,866)	112,759	23,946	136,705
7 720_1000 Human Resources	5,443.30	5.0%	1,002,785	(14,073)	988,712	96,971	1,085,683
8 110_1000 County Admin Office	2,830.20	3.0%	521,390	0	521,390	50,419	571,810
9 761_1000 Purchasing	532.65	1.0%	98,127	0	98,127	9,489	107,616
10 120_1000 Information Services Dept	68.58	0.0%	12,634	(13,571)	(937)	1,222	284
11 7302_1000 RES Fac Mgmt- Maintenance	206.63	0.0%	38,066	0	38,066	3,681	41,747
12 7303_1000 RES Fac Mgmt-Custodial	200.22	0.0%	36,884	0	36,884	3,567	40,451
13 7304_1000 RES Fac Mgmt-Grounds	44.90	0.0%	8,272	0	8,272	800	9,072
14 770_1000 RES-Project Mgmt Division	83.64	0.0%	15,408	(9,435)	5,973	1,490	7,463
15 782_1000 RES Leasing & Acquisition	1,183.90	1.0%	218,103	(18,712)	199,390	21,091	220,481
18 120_4048 ISD-Computer Operations	641.03	1.0%	118,093	(126,856)	(8,763)	11,420	2,657
19 670_4250 DPW-Solid Waste Mgmt	959.75	1.0%	176,809	(211,907)	(35,098)	17,098	(18,001)
20 731_4120 Risk Management	21,296.17	20.0%	3,923,261	(3,973,669)	(50,407)	379,386	328,979
24 791_4064 Fleet Management	39.50	0.0%	7,277	(8,364)	(1,087)	704	(383)
25 911_4200 Medical Center	1,450.85	1.0%	267,281	(293,941)	(26,660)	25,847	(813)
26 100_1000 Board Of Supervisors	1,929.00	2.0%	355,368	0	355,368	34,365	389,732
28 103_1432 CSA 70 EV-1 Citrus Plaza	0.53	0.0%	97	(102)	(5)	9	5
29 105_1378 CSA 70 Countywide	577.30	1.0%	106,353	(111,553)	(5,200)	10,285	5,085
30 106_2410 SBC Fire Protection District	628.22	1.0%	115,733	(123,512)	(7,779)	11,192	3,412
31 107_2419 Household Haz Waste	3.37	0.0%	621	(663)	(42)	60	18
32 107_2421 Fire Marshal Hazmat	2.85	0.0%	526	(561)	(35)	51	15
33 108_2426 SBC Emerg Services	8.50	0.0%	1,566	(1,734)	(168)	151	(17)
37 111_2686 I.C.E.M.A.	240.75	0.0%	44,352	(52,010)	(7,659)	4,289	(3,370)
38 113_1000 Law & Justice Group Admin	10.50	0.0%	1,934	0	1,934	187	2,121
41 119_1000 County Schools	395.75	0.0%	72,907	0	72,907	7,050	79,957
44 124_1000 CTC-Grand Jury	26.00	0.0%	4,790	0	4,790	463	5,253
47 130_1408 CSA 70 ZN D-1 Lk Arrwhead	10.69	0.0%	1,969	(2,066)	(96)	190	94
49 135_4634 CSA 70 Zn F Morongo Villy	1.63	0.0%	300	(315)	(15)	29	14
51 160_1000 Clerk Of The Board	404.75	0.0%	74,565	(5,931)	68,634	7,211	75,844
52 165_4674 CSA 70 Glen Helen	23.71	0.0%	4,368	(4,582)	(214)	422	209
54 190_1306 CSA 18 Cedar Pines	1.58	0.0%	292	(306)	(14)	28	14
55 197_2510 Flood Control Admin	1,246.00	1.0%	229,543	(270,489)	(40,946)	22,197	(18,749)
56 200_1312 CSA 20 Joshua Tree Park	22.43	0.0%	4,133	(4,335)	(202)	400	198
57 205_1464 CSA 70 Zone M Wndr Villy	5.01	0.0%	924	(969)	(45)	89	44
60 225_1552 CSA 70 Twin Peaks	1.32	0.0%	243	(255)	(12)	24	12
62 245_1318 CSA 29 Lucern Valley	0.53	0.0%	97	(102)	(5)	9	5
67 310_1336 CSA 42 Oro Grande Park	2.11	0.0%	389	(408)	(19)	38	19
69 310_4502 CSA 42 Oro Grande Water	2.16	0.0%	397	(417)	(19)	38	19
70 311_1000 Assessor-Recorder-Clerk	604.95	1.0%	111,446	(16,322)	95,124	10,777	105,901
72 331_1786 CSA 70 TV-5 Mesa	6.73	0.0%	1,240	(1,301)	(61)	120	59
73 332_1780 CSA 70 TV-4 Wonder Valley	0.66	0.0%	122	(128)	(6)	12	6

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Legal Services Allocations

Dept:5 171_1000 County Counsel

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
74 335_1792 CSA 70 Hinkley Park	0.53	0.0%	\$97	\$(102)	\$(5)	\$9	\$5
75 350_4806 CSA 70 Hacienda Water	6.42	0.0%	1,183	(1,241)	(58)	114	57
76 360_4826 CSA 70 Pioneer Town	106.54	0.0%	19,627	(20,587)	(960)	1,898	938
77 365_4536 CSA 53 B Fawnskin	10.03	0.0%	1,848	(1,938)	(90)	179	88
80 395_1354 CSA 59 Deer Lodge Park	1.32	0.0%	243	(255)	(12)	24	12
81 400_4552 CSA 60 Apple Valley Airport	92.18	0.0%	16,981	(17,811)	(830)	1,642	812
83 420_4572 CSA 64 Spring Vly Lk Sewer	6.60	0.0%	1,216	(1,275)	(59)	118	58
84 420_4580 CSA 64 Spring Vly Lk Water	7.30	0.0%	1,345	(1,411)	(66)	130	64
85 440_1366 CSA 68 Valley of the Moon	3.04	0.0%	559	(587)	(27)	54	27
88 443_1000 Sheriff-Coroner/ Public Adm	6,095.00	6.0%	1,122,844	(1,276,131)	(153,287)	108,581	(44,706)
90 450_1000 Dist Atty-Crim Prosecution	236.25	0.0%	43,523	(76,489)	(32,966)	4,209	(28,757)
91 452_1000 Child Support Services	18.25	0.0%	3,362	(3,672)	(310)	325	15
92 481_1000 Probation	243.65	0.0%	44,886	0	44,886	4,341	49,227
94 485_4850 CSA 79 Green Valley	4.88	0.0%	900	(944)	(44)	87	43
96 491_1000 Public Defender	65.50	0.0%	12,067	0	12,067	1,167	13,234
97 495_4866 CSA 82 Searles Valley	2.64	0.0%	486	(510)	(24)	47	23
98 498_2240 IHSS Public Authority	37.50	0.0%	6,908	(7,905)	(997)	668	(329)
100 501_1000 Human Srvc Admin Claim	31,219.08	29.0%	5,751,298	(6,162,986)	(411,688)	556,160	144,472
101 529_1036 Aging & Adult Svcs	23.77	0.0%	4,379	(4,692)	(313)	423	110
102 536_1000 Public Guardian-Consrvtr	2,323.50	2.0%	428,044	(479,809)	(51,765)	41,393	(10,373)
103 540_1000 Veterans Affairs	29.75	0.0%	5,481	0	5,481	530	6,011
104 547_1810 CSA 120 Etiwanda Endowmt	6.33	0.0%	1,167	(1,224)	(57)	113	56
105 563_4612 CSA 70 CG Cedar Glen	12.54	0.0%	2,310	(2,423)	(113)	223	110
106 571_2260 Workforce Development	334.30	0.0%	61,586	(67,828)	(6,242)	5,955	(287)
107 575_1300 CSA 70 SL1 Streetlight	0.53	0.0%	97	(102)	(5)	9	5
108 580_2434 Vly Regional Service Zone	8.82	0.0%	1,624	(1,733)	(109)	157	48
109 590_2442 N Desert Regional Srvc Zn	14.27	0.0%	2,628	(2,805)	(177)	254	77
110 591_2220 Preschool Services	233.75	0.0%	43,062	(49,079)	(6,016)	4,164	(1,852)
111 600_2448 Mtn Regional Service Zone	2.08	0.0%	382	(408)	(26)	37	11
112 601_1000 Economic Dev Agency	135.75	0.0%	25,008	(28,866)	(3,858)	2,418	(1,439)
113 610_2454 S Desert Rgnl Srvc Zone	1.30	0.0%	239	(255)	(16)	23	7
114 611_1000 Agriculture/W&M	156.25	0.0%	28,785	0	28,785	2,784	31,569
115 620_2580 Big Bear Valley Park & Rec	1.01	0.0%	187	(2,423)	(2,236)	18	(2,218)
116 620_2582 Big Bear Alpine Zoo	8.49	0.0%	1,563	(20,260)	(18,696)	151	(18,545)
117 621_2476 Community Dev & Housing	467.93	0.0%	86,204	(89,154)	(2,950)	8,336	5,386
118 621_5313 Sn Sevaine/Cdr Glen RDA	0.27	0.0%	49	(51)	(2)	5	3
119 625_2584 Bloomington Park & Rec	45.13	0.0%	8,314	(8,721)	(407)	804	398
120 631_1000 Airports	671.85	1.0%	123,771	(109,217)	14,554	11,969	26,522
121 640_2600 County Library	128.75	0.0%	23,719	(27,999)	(4,280)	2,294	(1,987)
122 651_1000 County Museum	109.00	0.0%	20,080	0	20,080	1,942	22,022
123 652_1000 Regional Parks	532.50	1.0%	98,099	0	98,099	9,486	107,586
124 665_2000 DPW-Transportation	1,555.50	1.0%	286,560	(302,197)	(15,637)	27,711	12,074

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Legal Services Allocations

Dept:5 171_1000 County Counsel

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
125 666_1000 DPW-Surveyor	12.00	0.0%	\$2,211	\$(2,244)	\$(33)	\$214	\$180
126 680_1000 Registrar Of Voters	724.75	1.0%	133,516	0	133,516	12,911	146,427
127 691_1000 LUS-Admin	356.65	0.0%	65,703	(4,080)	61,623	6,354	67,977
128 692_1000 LUS-Building and Safety	277.95	0.0%	51,205	(56,597)	(5,392)	4,952	(440)
129 693_1000 LUS-Code Enforcement	1,786.90	2.0%	329,189	(447,998)	(118,809)	31,833	(86,976)
131 695_1000 LUS Planning	1,853.15	2.0%	341,394	(379,131)	(37,737)	33,013	(4,723)
136 770_3100 Capital Improvement Prgm	509.66	0.0%	93,892	(57,495)	36,397	9,080	45,476
145 903_9900 CFF Commission (First 5)	80.50	0.0%	14,830	(17,289)	(2,459)	1,434	(1,025)
146 920_1000 Behavioral Health	1,769.50	2.0%	325,984	(360,268)	(34,284)	31,523	(2,761)
149 930_1000 Public Health	802.13	1.0%	147,772	(138,094)	9,678	14,290	23,968
150 933_1000 PH-Cal Children's Svcs	45.77	0.0%	8,432	(7,880)	552	815	1,368
151 9991_0005 All Other	2,069.95	2.0%	381,334	(172,537)	208,797	36,876	245,673
152 9992_0006 Self Gov Spcl Districts	28.25	0.0%	5,204	(4,372)	832	503	1,336
Subtotal	106,487.19	100.0%	19,617,474	(15,824,524)	3,792,950	1,741,566	5,534,516
Direct Bills					15,824,524		15,824,524
Total					\$19,617,474		\$21,359,040

Basis Units: Actual Hours
Source: County Counsel

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Allocation Summary

Dept:5 171_1000 County Counsel

Department	Legal Services	General Government	Total
0 Direct Billed	\$15,824,524	\$0	\$15,824,524
5 171_1000 County Counsel	1,607,806	0	1,607,806
6 340_1000 Aud-Contr/Treas/Tax Coll	136,705	0	136,705
7 720_1000 Human Resources	1,085,683	0	1,085,683
8 110_1000 County Admin Office	571,810	0	571,810
9 761_1000 Purchasing	107,616	0	107,616
10 120_1000 Information Services Dept	284	0	284
11 7302_1000 RES Fac Mgmt- Maintenance	41,747	0	41,747
12 7303_1000 RES Fac Mgmt-Custodial	40,451	0	40,451
13 7304_1000 RES Fac Mgmt-Grounds	9,072	0	9,072
14 770_1000 RES-Project Mgmt Division	7,463	0	7,463
15 782_1000 RES Leasing & Acquisition	220,481	0	220,481
18 120_4048 ISD-Computer Operations	2,657	0	2,657
19 670_4250 DPW-Solid Waste Mgmt	(18,001)	0	(18,001)
20 731_4120 Risk Management	328,979	0	328,979
24 791_4064 Fleet Management	(383)	0	(383)
25 911_4200 Medical Center	(813)	0	(813)
26 100_1000 Board Of Supervisors	389,732	0	389,732
28 103_1432 CSA 70 EV-1 Citrus Plaza	5	0	5
29 105_1378 CSA 70 Countywide	5,085	0	5,085
30 106_2410 SBC Fire Protection District	3,412	0	3,412
31 107_2419 Household Haz Waste	18	0	18
32 107_2421 Fire Marshal Hazmat	15	0	15
33 108_2426 SBC Emerg Services	(17)	0	(17)
37 111_2686 I.C.E.M.A.	(3,370)	0	(3,370)
38 113_1000 Law & Justice Group Admin	2,121	0	2,121
41 119_1000 County Schools	79,957	0	79,957
44 124_1000 CTC-Grand Jury	5,253	0	5,253
47 130_1408 CSA 70 ZN D-1 Lk Arrwhead	94	0	94
49 135_4634 CSA 70 Zn F Morongo Vlly	14	0	14
51 160_1000 Clerk Of The Board	75,844	0	75,844
52 165_4674 CSA 70 Glen Helen	209	0	209
54 190_1306 CSA 18 Cedar Pines	14	0	14
55 197_2510 Flood Control Admin	(18,749)	0	(18,749)
56 200_1312 CSA 20 Joshua Tree Park	198	0	198
57 205_1464 CSA 70 Zone M Wndr Vlly	44	0	44
60 225_1552 CSA 70 Twin Peaks	12	0	12
62 245_1318 CSA 29 Lucern Valley	5	0	5
67 310_1336 CSA 42 Oro Grande Park	19	0	19
69 310_4502 CSA 42 Oro Grande Water	19	0	19
70 311_1000 Assessor-Recorder-Clerk	105,901	0	105,901

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Allocation Summary

Dept:5 171_1000 County Counsel

Department	Legal Services	General Government	Total
72 331_1786 CSA 70 TV-5 Mesa	\$59	\$0	\$59
73 332_1780 CSA 70 TV-4 Wonder Valley	6	0	6
74 335_1792 CSA 70 Hinkley Park	5	0	5
75 350_4806 CSA 70 Hacienda Water	57	0	57
76 360_4826 CSA 70 Pioneer Town	938	0	938
77 365_4536 CSA 53 B Fawnskin	88	0	88
80 395_1354 CSA 59 Deer Lodge Park	12	0	12
81 400_4552 CSA 60 Apple Valley Airport	812	0	812
83 420_4572 CSA 64 Spring Vly Lk Sewer	58	0	58
84 420_4580 CSA 64 Spring Vly Lk Water	64	0	64
85 440_1366 CSA 68 Valley of the Moon	27	0	27
88 443_1000 Sheriff-Coroner/ Public Adm	(44,706)	0	(44,706)
90 450_1000 Dist Atty-Crim Prosecution	(28,757)	0	(28,757)
91 452_1000 Child Support Services	15	0	15
92 481_1000 Probation	49,227	0	49,227
94 485_4850 CSA 79 Green Valley	43	0	43
96 491_1000 Public Defender	13,234	0	13,234
97 495_4866 CSA 82 Searles Valley	23	0	23
98 498_2240 IHSS Public Authority	(329)	0	(329)
100 501_1000 Human Srvc Admin Claim	144,472	0	144,472
101 529_1036 Aging & Adult Svcs	110	0	110
102 536_1000 Public Guardian-Consrvtr	(10,373)	0	(10,373)
103 540_1000 Veterans Affairs	6,011	0	6,011
104 547_1810 CSA 120 Etiwanda Endowmt	56	0	56
105 563_4612 CSA 70 CG Cedar Glen	110	0	110
106 571_2260 Workforce Development	(287)	0	(287)
107 575_1300 CSA 70 SL1 Streetlight	5	0	5
108 580_2434 Vly Regional Service Zone	48	0	48
109 590_2442 N Desert Regional Srvc Zn	77	0	77
110 591_2220 Preschool Services	(1,852)	0	(1,852)
111 600_2448 Mtn Regional Service Zone	11	0	11
112 601_1000 Economic Dev Agency	(1,439)	0	(1,439)
113 610_2454 S Desert Rgnl Srvc Zone	7	0	7
114 611_1000 Agriculture/W&M	31,569	0	31,569
115 620_2580 Big Bear Valley Park & Rec	(2,218)	0	(2,218)
116 620_2582 Big Bear Alpine Zoo	(18,545)	0	(18,545)
117 621_2476 Community Dev & Housing	5,386	0	5,386
118 621_5313 Sn Sevaine/Cdr Glen RDA	3	0	3
119 625_2584 Bloomington Park & Rec	398	0	398
120 631_1000 Airports	26,522	0	26,522
121 640_2600 County Library	(1,987)	0	(1,987)

**San Bernardino County, California
2 CFR Part 200**

FY2018/19
12/18/2019

Allocation Summary

Dept:5 171_1000 County Counsel

Department	Legal Services	General Government	Total
122 651_1000 County Museum	\$22,022	\$0	\$22,022
123 652_1000 Regional Parks	107,586	0	107,586
124 665_2000 DPW-Transportation	12,074	0	12,074
125 666_1000 DPW-Surveyor	180	0	180
126 680_1000 Registrar Of Voters	146,427	0	146,427
127 691_1000 LUS-Admin	67,977	0	67,977
128 692_1000 LUS-Building and Safety	(440)	0	(440)
129 693_1000 LUS-Code Enforcement	(86,976)	0	(86,976)
131 695_1000 LUS Planning	(4,723)	0	(4,723)
136 770_3100 Capital Improvement Prgm	45,476	0	45,476
145 903_9900 CFF Commission (First 5)	(1,025)	0	(1,025)
146 920_1000 Behavioral Health	(2,761)	0	(2,761)
149 930_1000 Public Health	23,968	0	23,968
150 933_1000 PH-Cal Children's Svcs	1,368	0	1,368
151 9991_0005 All Other	245,673	0	245,673
152 9992_0006 Self Gov Spcl Districts	1,336	0	1,336
Total	\$21,359,040	\$0	\$21,359,040

Auditor-Controller/Treasurer/Tax Collector

STATEMENT OF FUNCTION

The Auditor-Controller/Treasurer/Tax Collector (ATC) is responsible for the accounting, disbursements, auditing, and appropriations control for all segments of County government and its political subdivisions.

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 Information Services 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 Services 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:

The unallowable costs of the ATC are excluded from all allocations and the support costs for HS Auditing, Property Tax, School Claims, and Treasurer/Tax Collector & Central Collections are charged to those units. The allowable costs are distributed among various sections/divisions on an equitable basis and are allocated to all benefiting entities using the following allocation units:

1. Reporting – number of employees
2. Special Projects – actual hours
3. Transaction Processing – number of accounting transactions
4. Payroll – number of payroll warrants
5. Audit Division – actual hours
6. Enterprise Financial Management System (EFMS) Team – number of employees

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

A. Department Costs

Dept:6 340_1000 Aud-Contr/Treas/Tax Coll

Description	Amount	General Admin	Reporting	Special Projects	Transaction Processing	Payroll	School Claims	HS Auditing	Audit Division	
Personnel Costs										
Salaries & Benefits	S1	25,624,465	0	1,603,252	1,037,039	2,777,064	1,767,098	5,015	5,015	1,636,200
<i>Salary % Split</i>			<i>.00%</i>	<i>6.26%</i>	<i>4.05%</i>	<i>10.84%</i>	<i>6.90%</i>	<i>.02%</i>	<i>.02%</i>	<i>6.39%</i>
Other Staffing Expenses	P	1,430,936	0	8,495	7,584	16,817	10,039	0	0	6,846
Subtotal - Personnel Costs		27,055,401	0	1,611,747	1,044,622	2,793,881	1,777,137	5,015	5,015	1,643,046
Services & Supplies Cost										
Services and Supplies	P	10,618,450	0	162,872	121,101	289,571	187,609	0	0	721,005
Central Services	P	4,203,975	0	146,406	130,697	321,670	173,016	0	0	117,980
Travel and Related Expenses	P	180,504	0	10,788	9,981	23,419	16,997	0	0	17,544
Other Services & Supplies	P	678,785	0	21,745	21,179	37,487	24,921	0	0	15,828
Interfund Reimbursements	P	(439,325)	0	(322,467)	0	0	0	0	0	0
Miscellaneous Revenues	P	(770,519)	0	(4,621)	(86,294)	(297,035)	(89,664)	0	0	(292,906)
Subtotal - Services & Supplies		14,471,869	0	14,724	196,664	375,112	312,879	0	0	579,452
Department Cost Total		41,527,270	0	1,626,472	1,241,286	3,168,993	2,090,016	5,015	5,015	2,222,497
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		41,527,270	0	1,626,472	1,241,286	3,168,993	2,090,016	5,015	5,015	2,222,497
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$41,527,270		\$1,626,472	\$1,241,286	\$3,168,993	\$2,090,016	\$5,015	\$5,015	\$2,222,497

San Bernardino County, California
2 CFR Part 200

FY2018/19
 12/18/2019

A. Department Costs

Dept:6 340_1000 Aud-Contr/Treas/Tax Coll

Description		Amount	EFMS Team	Property Tax	Treasurer/ Tax Collector/ CC	Unallowed
Personnel Costs						
Salaries & Benefits	S1	25,624,465	1,621,366	2,039,989	12,889,335	243,094
<i>Salary % Split</i>			<i>6.33%</i>	<i>7.96%</i>	<i>50.30%</i>	<i>.95%</i>
Other Staffing Expenses	P	1,430,936	893,833	100,338	386,983	0
Subtotal - Personnel Costs		27,055,401	2,515,199	2,140,327	13,276,318	243,094
Services & Supplies Cost						
Services and Supplies	P	10,618,450	3,811,749	528,340	4,790,941	5,260
Central Services	P	4,203,975	176,550	829,963	2,296,291	11,402
Travel and Related Expenses	P	180,504	36,124	18,201	47,070	379
Other Services & Supplies	P	678,785	321,417	24,464	211,745	0
Interfund Reimbursements	P	(439,325)	0	0	(116,858)	0
Miscellaneous Revenues	P	(770,519)	0	0	0	0
Subtotal - Services & Supplies		14,471,869	4,345,840	1,400,968	7,229,189	17,041
Department Cost Total		41,527,270	6,861,039	3,541,295	20,505,507	260,136
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		41,527,270	6,861,039	3,541,295	20,505,507	260,136
General Admin Distribution			0	0	0	0
Grand Total		\$41,527,270	\$6,861,039	\$3,541,295	\$20,505,507	\$260,136
			not allocated	not allocated	not allocated	

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

B. Incoming Costs - (Default Spread Salary%)

Dept:6 340_1000 Aud-Contr/Treas/Tax Coll

Department	First Incoming	Second Incoming	Reporting	Special Projects	Transaction Processing	Payroll	School Claims	HS Auditing	Audit Division	EFMS Team
1 Buildings Depreciation Expense	\$481,903	\$0	\$30,151	\$19,503	\$52,226	\$33,233	\$94	\$94	\$30,771	\$30,492
Subtotal - 0000_0001 Building Depreciation	481,903	0	30,151	19,503	52,226	33,233	94	94	30,771	30,492
2 Depreciation Computer/ Equipment	1,064,830	0	66,623	43,094	115,401	73,432	208	208	67,993	67,376
Subtotal - 0000_0002 Compt Sftw & Equip Depr	1,064,830	0	66,623	43,094	115,401	73,432	208	208	67,993	67,376
4 Utilities	235,869	0	14,758	9,546	25,562	16,266	46	46	15,061	14,924
Subtotal - 0000_0004 RES Utilities	235,869	0	14,758	9,546	25,562	16,266	46	46	15,061	14,924
5 Legal Services	112,759	23,946	8,553	5,533	14,815	9,427	27	27	8,729	8,650
Subtotal - 171_1000 County Counsel	112,759	23,946	8,553	5,533	14,815	9,427	27	27	8,729	8,650
6 Reporting	0	22,824	1,428	924	2,474	1,574	4	4	1,457	1,444
6 Special Projects	0	319,340	19,980	12,924	34,609	22,022	62	62	20,391	20,206
6 Transaction Processing	0	230,587	14,427	9,332	24,990	15,902	45	45	14,724	14,590
6 Payroll	0	29,567	1,850	1,197	3,204	2,039	6	6	1,888	1,871
6 Audit Division	0	1,050,042	65,698	42,496	113,799	72,412	205	205	67,048	66,440
6 EFMS Team	0	91,306	5,713	3,695	9,895	6,297	18	18	5,830	5,777
Subtotal - 340_1000 Aud-Contr/Treas/Tax Coll	0	1,743,667	109,096	70,567	188,971	120,246	341	341	111,338	110,329
7 Personnel Services	0	52,074	3,258	2,107	5,643	3,591	10	10	3,325	3,295
7 Employee Benefits	0	12,586	787	509	1,364	868	2	2	804	796
7 Unemployment Insurance	0	9,214	576	373	999	635	2	2	588	583
7 Civil Svc Commission	0	1,979	124	80	214	136	0	0	126	125
7 EMACS Team	0	41,570	2,601	1,682	4,505	2,867	8	8	2,654	2,630
Subtotal - 720_1000 Human Resources	0	117,422	7,347	4,752	12,726	8,098	23	23	7,498	7,430
8 Budget & Admin Supp Svcs	0	79,513	4,975	3,218	8,617	5,483	16	16	5,077	5,031
8 Labor Relations	0	5,989	375	242	649	413	1	1	382	379
Subtotal - 110_1000 County Admin Office	0	85,502	5,350	3,460	9,266	5,896	17	17	5,460	5,410
9 Purchasing Services	0	48,990	3,065	1,983	5,309	3,378	10	10	3,128	3,100
Subtotal - 761_1000 Purchasing	0	48,990	3,065	1,983	5,309	3,378	10	10	3,128	3,100
10 Countywide Technology	0	23,785	1,488	963	2,578	1,640	5	5	1,519	1,505

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

B. Incoming Costs - (Default Spread Salary%)

Dept:6 340_1000 Aud-Contr/Treas/Tax Coll

Department	First Incoming	Second Incoming	Reporting	Special Projects	Transaction Processing	Payroll	School Claims	HS Auditing	Audit Division	EFMS Team
10 GIS Services	\$0	\$51	\$3	\$2	\$6	\$4	\$0	\$0	\$3	\$3
Subtotal - 120_1000 Information Services Dept	0	23,837	1,491	965	2,583	1,644	5	5	1,522	1,508
11 Maintenance Services	0	(5,942)	(372)	(240)	(644)	(410)	(1)	(1)	(379)	(376)
Subtotal - 7302_1000 RES Fac Mgmt- Maintenance	0	(5,942)	(372)	(240)	(644)	(410)	(1)	(1)	(379)	(376)
12 Custodial Services	0	7,024	439	284	761	484	1	1	448	444
Subtotal - 7303_1000 RES Fac Mgmt-Custodial	0	7,024	439	284	761	484	1	1	448	444
13 Grounds Services	0	3,346	209	135	363	231	1	1	214	212
Subtotal - 7304_1000 RES Fac Mgmt-Grounds	0	3,346	209	135	363	231	1	1	214	212
Total Incoming	1,895,361	2,047,791	246,712	159,582	427,341	271,925	772	772	251,782	249,500
C. Total Allocated		\$45,470,423	\$1,873,184	\$1,400,868	\$3,596,334	\$2,361,941	\$5,786	\$5,786	\$2,474,280	\$7,110,539
			4.12%	3.08%	7.91%	5.19%	0.01%	0.01%	5.44%	15.64%

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

B. Incoming Costs - (Default Spread Salary%)

Dept:6 340_1000 Aud-Contr/Treas/Tax Coll

Department	First Incoming	Second Incoming	Property Tax	Treasurer/ Tax Collector/ CC	Unallowed
1 Buildings Depreciation Expense	\$481,903	\$0	\$38,365	\$242,401	\$4,572
Subtotal - 0000_0001 Building Depreciation	481,903	0	38,365	242,401	4,572
2 Depreciation Computer/ Equipment	1,064,830	0	84,772	535,619	10,102
Subtotal - 0000_0002 Compt Sftw & Equip Depr	1,064,830	0	84,772	535,619	10,102
4 Utilities	235,869	0	18,778	118,644	2,238
Subtotal - 0000_0004 RES Utilities	235,869	0	18,778	118,644	2,238
5 Legal Services	112,759	23,946	10,883	68,764	1,297
Subtotal - 171_1000 County Counsel	112,759	23,946	10,883	68,764	1,297
6 Reporting	0	22,824	1,817	11,481	217
6 Special Projects	0	319,340	25,423	160,631	3,030
6 Transaction Processing	0	230,587	18,357	115,987	2,188
6 Payroll	0	29,567	2,354	14,873	280
6 Audit Division	0	1,050,042	83,595	528,180	9,962
6 EFMS Team	0	91,306	7,269	45,928	866
Subtotal - 340_1000 Aud-Contr/Treas/Tax Coll	0	1,743,667	138,815	877,080	16,542
7 Personnel Services	0	52,074	4,146	26,193	494
7 Employee Benefits	0	12,586	1,002	6,331	119
7 Unemployment Insurance	0	9,214	734	4,635	87
7 Civil Svc Commission	0	1,979	158	995	19
7 EMACS Team	0	41,570	3,309	20,910	394
Subtotal - 720_1000 Human Resources	0	117,422	9,348	59,064	1,114
8 Budget & Admin Supp Svcs	0	79,513	6,330	39,996	754
8 Labor Relations	0	5,989	477	3,013	57
Subtotal - 110_1000 County Admin Office	0	85,502	6,807	43,008	811
9 Purchasing Services	0	48,990	3,900	24,643	465
Subtotal - 761_1000 Purchasing	0	48,990	3,900	24,643	465
10 Countywide Technology	0	23,785	1,894	11,964	226

San Bernardino County, California
2 CFR Part 200

FY2018/19
 12/18/2019

B. Incoming Costs - (Default Spread Salary%)

Dept:6 340_1000 Aud-Contr/Treas/Tax Coll

Department	First Incoming	Second Incoming	Property Tax	Treasurer/ Tax Collector/ CC	Unallowed
10 GIS Services	\$0	\$51	\$4	\$26	\$0
Subtotal - 120_1000 Information Services Dept	0	23,837	1,898	11,990	226
11 Maintenance Services	0	(5,942)	(473)	(2,989)	(56)
Subtotal - 7302_1000 RES Fac Mgmt- Maintenance	0	(5,942)	(473)	(2,989)	(56)
12 Custodial Services	0	7,024	559	3,533	67
Subtotal - 7303_1000 RES Fac Mgmt-Custodial	0	7,024	559	3,533	67
13 Grounds Services	0	3,346	266	1,683	32
Subtotal - 7304_1000 RES Fac Mgmt-Grounds	0	3,346	266	1,683	32
Total Incoming	1,895,361	2,047,791	313,918	1,983,441	37,408
C. Total Allocated		\$45,470,423	\$3,855,213	\$22,488,948	\$297,544
			8.48%	49.46%	0.65%

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Reporting Allocations

Dept:6 340_1000 Aud-Contr/Treas/Tax Coll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 171_1000 County Counsel	92.00	0.0%	\$7,673	\$0	\$7,673	\$0	\$7,673
6 340_1000 Aud-Contr/Treas/Tax Coll	273.65	1.0%	22,824	0	22,824	0	22,824
7 720_1000 Human Resources	120.58	1.0%	10,057	0	10,057	752	10,809
8 110_1000 County Admin Office	44.65	0.0%	3,724	0	3,724	278	4,002
9 761_1000 Purchasing	26.38	0.0%	2,201	0	2,201	164	2,365
10 120_1000 Information Services Dept	13.69	0.0%	1,142	0	1,142	85	1,227
11 7302_1000 RES Fac Mgmt- Maintenance	68.85	0.0%	5,743	0	5,743	429	6,172
12 7303_1000 RES Fac Mgmt-Custodial	34.68	0.0%	2,892	0	2,892	216	3,108
13 7304_1000 RES Fac Mgmt-Grounds	7.59	0.0%	633	0	633	47	680
14 770_1000 RES-Project Mgmt Division	19.00	0.0%	1,585	0	1,585	118	1,703
15 782_1000 RES Leasing & Acquisition	33.85	0.0%	2,823	0	2,823	211	3,034
16 120_4020 ISD-Telecomm Svcs	82.31	0.0%	6,865	0	6,865	513	7,378
17 120_4042 ISD-Bus Solutions Dev	70.04	0.0%	5,842	0	5,842	437	6,279
18 120_4048 ISD-Computer Operations	137.69	1.0%	11,484	0	11,484	858	12,342
19 670_4250 DPW-Solid Waste Mgmt	74.96	0.0%	6,252	0	6,252	467	6,719
20 731_4120 Risk Management	57.12	0.0%	4,764	0	4,764	356	5,120
21 761_4000 Printing Services	14.31	0.0%	1,193	0	1,193	89	1,282
22 761_4004 Surplus Property/ Storage	4.00	0.0%	334	0	334	25	359
23 761_4008 Mail/Courier Service	19.73	0.0%	1,646	0	1,646	123	1,769
24 791_4064 Fleet Management	89.65	0.0%	7,478	0	7,478	559	8,037
25 911_4200 Medical Center	3,374.73	16.0%	281,470	0	281,470	21,034	302,504
26 100_1000 Board Of Supervisors	54.62	0.0%	4,555	0	4,555	340	4,895
27 101_1000 Alcohol and Drug Svcs	69.31	0.0%	5,781	0	5,781	432	6,213
29 105_1378 CSA 70 Countywide	76.73	0.0%	6,400	0	6,400	478	6,878
30 106_2410 SBC Fire Protection District	197.38	1.0%	16,463	0	16,463	1,230	17,693
31 107_2419 Household Haz Waste	22.27	0.0%	1,857	0	1,857	139	1,996
32 107_2421 Fire Marshal Hazmat	40.31	0.0%	3,362	0	3,362	251	3,613
33 108_2426 SBC Emerg Services	19.27	0.0%	1,607	0	1,607	120	1,727
37 111_2686 I.C.E.M.A.	14.85	0.0%	1,238	0	1,238	93	1,331
38 113_1000 Law & Justice Group Admin	1.27	0.0%	106	0	106	8	114
40 115_1000 Community Services Group	3.31	0.0%	276	0	276	21	296
51 160_1000 Clerk Of The Board	12.62	0.0%	1,052	0	1,052	79	1,131
53 180_1462 CSA 70 Zn M Rd Wndr Vlly	0.92	0.0%	77	0	77	6	83
55 197_2510 Flood Control Admin	151.73	1.0%	12,655	0	12,655	946	13,601
56 200_1312 CSA 20 Joshua Tree Park	6.54	0.0%	545	0	545	41	586
57 205_1464 CSA 70 Zone M Wndr Vlly	1.00	0.0%	83	0	83	6	90
62 245_1318 CSA 29 Lucern Valley	2.35	0.0%	196	0	196	15	210
64 300_1330 CSA 40 Elephant Mtn	1.35	0.0%	112	0	112	8	120
70 311_1000 Assessor-Recorder-Clerk	223.81	1.0%	18,667	0	18,667	1,395	20,062
82 415_1360 CSA 63 Oak Glen-Yucaipa	1.35	0.0%	112	0	112	8	120
86 441_1000 Sheriff-Contracts	590.27	3.0%	49,232	0	49,232	3,679	52,911
87 442_1000 Sheriff-Detentions	1,379.62	7.0%	115,067	0	115,067	8,599	123,666

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Reporting Allocations

Dept:6 340_1000 Aud-Contr/Treas/Tax Coll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
88 443_1000 Sheriff-Coroner/ Public Adm	1,701.81	8.0%	\$141,940	\$0	\$141,940	\$10,607	\$152,546
90 450_1000 Dist Atty-Crim Prosecution	520.00	2.0%	43,371	0	43,371	3,241	46,612
91 452_1000 Child Support Services	380.62	2.0%	31,745	0	31,745	2,372	34,118
92 481_1000 Probation	1,152.96	6.0%	96,163	0	96,163	7,186	103,349
93 482_1000 PRB Juvenile Justice Gra	47.54	0.0%	3,965	0	3,965	296	4,261
96 491_1000 Public Defender	240.81	1.0%	20,085	0	20,085	1,501	21,585
98 498_2240 IHSS Public Authority	36.73	0.0%	3,064	0	3,064	229	3,292
100 501_1000 Human Srvc Admin Claim	4,628.58	22.0%	386,048	0	386,048	28,848	414,896
101 529_1036 Aging & Adult Svcs	56.65	0.0%	4,725	0	4,725	353	5,078
102 536_1000 Public Guardian-Consrvtr	34.35	0.0%	2,865	0	2,865	214	3,079
103 540_1000 Veterans Affairs	24.85	0.0%	2,072	0	2,072	155	2,227
104 547_1810 CSA 120 Etiwanda Endowmt	1.12	0.0%	93	0	93	7	100
106 571_2260 Workforce Development	103.96	0.0%	8,671	0	8,671	648	9,319
108 580_2434 Vily Regional Service Zone	321.27	2.0%	26,796	0	26,796	2,002	28,798
109 590_2442 N Desert Regional Srvc Zn	210.77	1.0%	17,579	0	17,579	1,314	18,893
110 591_2220 Preschool Services	652.77	3.0%	54,444	0	54,444	4,068	58,513
111 600_2448 Mtn Regional Service Zone	101.00	0.0%	8,424	0	8,424	629	9,053
112 601_1000 Economic Dev Agency	9.31	0.0%	776	0	776	58	834
113 610_2454 S Desert Rgnl Srvc Zone	78.88	0.0%	6,579	0	6,579	492	7,071
114 611_1000 Agriculture/W&M	61.73	0.0%	5,149	0	5,149	385	5,533
115 620_2580 Big Bear Valley Park & Rec	28.54	0.0%	2,380	0	2,380	178	2,558
116 620_2582 Big Bear Alpine Zoo	16.62	0.0%	1,386	0	1,386	104	1,489
117 621_2476 Community Dev & Housing	33.15	0.0%	2,765	0	2,765	207	2,972
119 625_2584 Bloomington Park & Rec	0.73	0.0%	61	0	61	5	66
120 631_1000 Airports	18.46	0.0%	1,540	0	1,540	115	1,655
121 640_2600 County Library	252.62	1.0%	21,069	0	21,069	1,574	22,644
122 651_1000 County Museum	19.50	0.0%	1,626	0	1,626	122	1,748
123 652_1000 Regional Parks	100.65	0.0%	8,395	0	8,395	627	9,022
124 665_2000 DPW-Transportation	279.65	1.0%	23,325	0	23,325	1,743	25,068
125 666_1000 DPW-Surveyor	20.12	0.0%	1,678	0	1,678	125	1,803
126 680_1000 Registrar Of Voters	47.58	0.0%	3,968	0	3,968	297	4,265
127 691_1000 LUS-Admin	35.58	0.0%	2,967	0	2,967	222	3,189
128 692_1000 LUS-Building and Safety	20.96	0.0%	1,748	0	1,748	131	1,879
129 693_1000 LUS-Code Enforcement	51.19	0.0%	4,270	0	4,270	319	4,589
131 695_1000 LUS Planning	21.08	0.0%	1,758	0	1,758	131	1,889
135 736_1000 HR-Ctr for Emp Hlth & Wlln	12.77	0.0%	1,065	0	1,065	80	1,145
139 860_7497 Retirement Board	61.15	0.0%	5,101	0	5,101	381	5,482
140 862_5039 SBC Transport Authority	60.65	0.0%	5,059	0	5,059	378	5,437
141 863_5060 Inland Library	0.92	0.0%	77	0	77	6	83
142 883_5008 Consolid Fire Agy East Vly	71.38	0.0%	5,954	0	5,954	445	6,399
143 890_5012 L.A.F.C.O.	5.27	0.0%	439	0	439	33	472
145 903_9900 CFF Commission (First 5)	20.42	0.0%	1,703	0	1,703	127	1,831

San Bernardino County, California
2 CFR Part 200

FY2018/19
 12/18/2019

Reporting Allocations

Dept:6 340_1000 Aud-Contr/Treas/Tax Coll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
146 920_1000 Behavioral Health	531.35	3.%	\$44,317	\$0	\$44,317	\$3,312	\$47,629
147 920_2200 Mental Health Services Act	505.31	2.%	42,145	0	42,145	3,149	45,295
149 930_1000 Public Health	662.38	3.%	55,246	0	55,246	4,128	59,375
150 933_1000 PH-Cal Children's Svcs	144.62	1.%	12,062	0	12,062	901	12,963
151 9991_0005 All Other	4.00	0.%	334	0	334	25	359
Subtotal	20,922.65	100.%	1,745,059	0	1,745,059	128,125	1,873,184
Direct Bills					0		0
Total					\$1,745,059		\$1,873,184

Basis Units: Number of Employees
 Source: County Payroll System

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Special Projects Allocations

Dept:6 340_1000 Aud-Contr/Treas/Tax Coll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 171_1000 County Counsel	1.00	0.0%	\$106	\$0	\$106	\$0	\$106
6 340_1000 Aud-Contr/Treas/Tax Coll	3,018.07	24.0%	319,340	0	319,340	0	319,340
7 720_1000 Human Resources	94.24	1.0%	9,971	0	9,971	828	10,799
8 110_1000 County Admin Office	43.50	0.0%	4,603	(1,996)	2,607	382	2,989
9 761_1000 Purchasing	97.08	1.0%	10,272	0	10,272	853	11,125
10 120_1000 Information Services Dept	15.75	0.0%	1,666	0	1,666	138	1,805
15 782_1000 RES Leasing & Acquisition	51.15	0.0%	5,412	0	5,412	449	5,861
16 120_4020 ISD-Telecomm Svcs	400.63	3.0%	42,390	(47,560)	(5,170)	3,518	(1,652)
17 120_4042 ISD-Bus Solutions Dev	239.63	2.0%	25,355	(23,754)	1,601	2,104	3,705
18 120_4048 ISD-Computer Operations	415.88	3.0%	44,004	(40,760)	3,244	3,652	6,896
19 670_4250 DPW-Solid Waste Mgmt	314.25	3.0%	33,251	(34,238)	(987)	2,760	1,772
20 731_4120 Risk Management	417.27	3.0%	44,151	(47,558)	(3,407)	3,664	257
21 761_4000 Printing Services	265.63	2.0%	28,106	(30,564)	(2,458)	2,333	(126)
22 761_4004 Surplus Property/ Storage	203.38	2.0%	21,519	(23,750)	(2,231)	1,786	(445)
23 761_4008 Mail/Courier Service	387.38	3.0%	40,988	(27,164)	13,824	3,402	17,226
24 791_4064 Fleet Management	769.33	6.0%	81,402	(50,924)	30,478	6,756	37,234
25 911_4200 Medical Center	139.61	1.0%	14,772	(3,094)	11,678	1,226	12,904
29 105_1378 CSA 70 Countywide	1.86	0.0%	197	0	197	16	213
30 106_2410 SBC Fire Protection District	273.75	2.0%	28,965	0	28,965	2,404	31,369
37 111_2686 I.C.E.M.A.	1.50	0.0%	159	0	159	13	172
48 133_1000 Capital Facilities Leases	99.12	1.0%	10,488	(16,286)	(5,798)	870	(4,928)
55 197_2510 Flood Control Admin	47.50	0.0%	5,026	(6,596)	(1,570)	417	(1,153)
70 311_1000 Assessor-Recorder-Clerk	117.00	1.0%	12,380	0	12,380	1,027	13,407
86 441_1000 Sheriff-Contracts	347.75	3.0%	36,795	0	36,795	3,054	39,849
88 443_1000 Sheriff-Coroner/ Public Adm	216.88	2.0%	22,947	0	22,947	1,905	24,852
90 450_1000 Dist Atty-Crim Prosecution	201.00	2.0%	21,268	0	21,268	1,765	23,033
91 452_1000 Child Support Services	2.75	0.0%	291	0	291	24	315
92 481_1000 Probation	123.63	1.0%	13,081	0	13,081	1,086	14,166
96 491_1000 Public Defender	77.00	1.0%	8,147	0	8,147	676	8,824
100 501_1000 Human Svc Admin Claim	436.25	4.0%	46,159	0	46,159	3,831	49,990
106 571_2260 Workforce Development	59.83	0.0%	6,331	0	6,331	525	6,856
110 591_2220 Preschool Services	5.80	0.0%	614	0	614	51	665
112 601_1000 Economic Dev Agency	62.58	1.0%	6,622	0	6,622	550	7,171
114 611_1000 Agriculture/W&M	10.29	0.0%	1,089	0	1,089	90	1,179
117 621_2476 Community Dev & Housing	2.00	0.0%	212	0	212	18	229
120 631_1000 Airports	1.25	0.0%	132	0	132	11	143
123 652_1000 Regional Parks	82.33	1.0%	8,711	0	8,711	723	9,434
126 680_1000 Registrar Of Voters	85.75	1.0%	9,073	0	9,073	753	9,826
127 691_1000 LUS-Admin	113.50	1.0%	12,009	0	12,009	997	13,006
128 692_1000 LUS-Building and Safety	8.29	0.0%	877	0	877	73	950
133 725_5090 Barstow Cemetery District	2.00	0.0%	212	0	212	18	229
134 735_5093 29 Palms Cemetery District	1.00	0.0%	106	0	106	9	115

San Bernardino County, California
2 CFR Part 200

FY2018/19
 12/18/2019

Special Projects Allocations

Dept:6 340_1000 Aud-Contr/Treas/Tax Coll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
140 862_5039 SBC Transport Authority	64.00	1.0%	\$6,772	\$(34,272)	\$(27,500)	\$562	\$(26,938)
142 883_5008 Consolid Fire Agy East Vly	3.50	0.0%	370	0	370	31	401
143 890_5012 L.A.F.C.O.	34.25	0.0%	3,624	(5,338)	(1,714)	301	(1,413)
146 920_1000 Behavioral Health	249.50	2.0%	26,399	0	26,399	2,191	28,591
149 930_1000 Public Health	190.19	2.0%	20,124	0	20,124	1,670	21,794
151 9991_0005 All Other	2,660.50	21.0%	281,506	(375,508)	(94,002)	23,364	(70,638)
Subtotal	12,456.29	100.0%	1,317,993	(769,362)	548,630	82,875	631,506
Direct Bills					769,362		769,362
Total					\$1,317,993		\$1,400,868

Basis Units: Controller Div. Actual Hours
 Source: County Payroll System

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Transaction Processing Allocations

Dept:6 340_1000 Aud-Contr/Treas/Tax Coll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 171_1000 County Counsel	6,618	0.0%	\$7,394	\$0	\$7,394	\$0	\$7,394
6 340_1000 Aud-Contr/Treas/Tax Coll	206,376	7.0%	230,587	0	230,587	0	230,587
7 720_1000 Human Resources	16,112	1.0%	18,002	0	18,002	1,274	19,276
8 110_1000 County Admin Office	16,720	1.0%	18,681	0	18,681	1,322	20,003
9 761_1000 Purchasing	42,272	1.0%	47,231	0	47,231	3,342	50,573
10 120_1000 Information Services Dept	1,939	0.0%	2,166	0	2,166	153	2,320
11 7302_1000 RES Fac Mgmt- Maintenance	10,363	0.0%	11,579	0	11,579	819	12,398
12 7303_1000 RES Fac Mgmt-Custodial	5,910	0.0%	6,603	0	6,603	467	7,071
13 7304_1000 RES Fac Mgmt-Grounds	2,761	0.0%	3,085	0	3,085	218	3,303
14 770_1000 RES-Project Mgmt Division	1,765	0.0%	1,972	0	1,972	140	2,112
15 782_1000 RES Leasing & Acquisition	9,761	0.0%	10,906	0	10,906	772	11,678
16 120_4020 ISD-Telecomm Svcs	13,127	0.0%	14,667	0	14,667	1,038	15,705
17 120_4042 ISD-Bus Solutions Dev	2,073	0.0%	2,316	0	2,316	164	2,480
18 120_4048 ISD-Computer Operations	12,984	0.0%	14,507	0	14,507	1,027	15,534
19 670_4250 DPW-Solid Waste Mgmt	21,242	1.0%	23,734	0	23,734	1,679	25,413
20 731_4120 Risk Management	113,753	4.0%	127,098	0	127,098	8,993	136,091
21 761_4000 Printing Services	2,796	0.0%	3,124	0	3,124	221	3,345
22 761_4004 Surplus Property/ Storage	1,012	0.0%	1,131	0	1,131	80	1,211
23 761_4008 Mail/Courier Service	1,696	0.0%	1,895	0	1,895	134	2,029
24 791_4064 Fleet Management	49,237	2.0%	55,013	0	55,013	3,893	58,906
25 911_4200 Medical Center	178,810	6.0%	199,787	0	199,787	14,137	213,924
26 100_1000 Board Of Supervisors	6,393	0.0%	7,143	0	7,143	505	7,648
27 101_1000 Alcohol and Drug Svcs	11,257	0.0%	12,578	0	12,578	890	13,468
28 103_1432 CSA 70 EV-1 Citrus Plaza	76	0.0%	85	0	85	6	91
29 105_1378 CSA 70 Countywide	15,476	1.0%	17,292	0	17,292	1,224	18,515
30 106_2410 SBC Fire Protection District	34,816	1.0%	38,900	0	38,900	2,753	41,653
31 107_2419 Household Haz Waste	2,912	0.0%	3,254	0	3,254	230	3,484
32 107_2421 Fire Marshal Hazmat	6,926	0.0%	7,739	0	7,739	548	8,286
33 108_2426 SBC Emerg Services	3,634	0.0%	4,060	0	4,060	287	4,348
34 110_2280 Crim Justice Temp Const	332	0.0%	371	0	371	26	397
35 110_2300 Courthouse Temp Const	332	0.0%	371	0	371	26	397
36 110_2726 Disaster Recovery	18	0.0%	20	0	20	1	22
37 111_2686 I.C.E.M.A.	3,538	0.0%	3,953	0	3,953	280	4,233
38 113_1000 Law & Justice Group Admin	364	0.0%	407	0	407	29	435
39 114_1000 Health Admin	151	0.0%	169	0	169	12	181
40 115_1000 Community Services Group	786	0.0%	878	0	878	62	940
41 119_1000 County Schools	215	0.0%	240	0	240	17	257
42 122_1000 CTC-Court Judicial Benefits	22	0.0%	25	0	25	2	26
43 123_1000 CTC-Drug Court Programs	107	0.0%	120	0	120	8	128
44 124_1000 CTC-Grand Jury	792	0.0%	885	0	885	63	948
45 125_1000 CTC-Indigent Defense Prgm	948	0.0%	1,059	0	1,059	75	1,134
46 126_1000 CTC-Trial Court MOE	855	0.0%	955	0	955	68	1,023

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Transaction Processing Allocations

Dept:6 340_1000 Aud-Contr/Treas/Tax Coll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
47 130_1408 CSA 70 ZN D-1 Lk Arrwhead	541	0.0%	\$604	\$0	\$604	\$43	\$647
48 133_1000 Capital Facilities Leases	13	0.0%	15	0	15	1	16
49 135_4634 CSA 70 Zn F Morongo Vly	656	0.0%	733	0	733	52	785
50 155_1438 CSA 70 Wrightwood	202	0.0%	226	0	226	16	242
51 160_1000 Clerk Of The Board	2,108	0.0%	2,355	0	2,355	167	2,522
52 165_4674 CSA 70 Glen Helen	1,905	0.0%	2,128	0	2,128	151	2,279
53 180_1462 CSA 70 Zn M Rd Wndr Vly	402	0.0%	449	0	449	32	481
54 190_1306 CSA 18 Cedar Pines	425	0.0%	475	0	475	34	508
55 197_2510 Flood Control Admin	21,986	1.0%	24,565	0	24,565	1,738	26,303
56 200_1312 CSA 20 Joshua Tree Park	1,849	0.0%	2,066	0	2,066	146	2,212
57 205_1464 CSA 70 Zone M Wndr Vly	365	0.0%	408	0	408	29	437
58 208_1498 CSA 70 Zone P-10 Mentone	191	0.0%	213	0	213	15	229
59 212_1486 CSA 70 Zone P-6 El Mirage	178	0.0%	199	0	199	14	213
60 225_1552 CSA 70 Twin Peaks	223	0.0%	249	0	249	18	267
61 230_1558 CSA 70 Erwin Lake	187	0.0%	209	0	209	15	224
62 245_1318 CSA 29 Lucern Valley	1,260	0.0%	1,408	0	1,408	100	1,507
63 250_1324 CSA 30 Red Mountain	154	0.0%	172	0	172	12	184
64 300_1330 CSA 40 Elephant Mtn	688	0.0%	769	0	769	54	823
65 305_4726 CSA 70 Lytle Creek	757	0.0%	846	0	846	60	906
66 306_4652 Glen Helen Sanitation	1,491	0.0%	1,666	0	1,666	118	1,784
67 310_1336 CSA 42 Oro Grande Park	273	0.0%	305	0	305	22	327
68 310_4500 CSA 42 Oro Grande Sewer	370	0.0%	413	0	413	29	443
69 310_4502 CSA 42 Oro Grande Water	568	0.0%	635	0	635	45	680
70 311_1000 Assessor-Recorder-Clerk	38,933	1.0%	43,500	0	43,500	3,078	46,578
71 330_1774 CSA 70 Morongo Valley	205	0.0%	229	0	229	16	245
72 331_1786 CSA 70 TV-5 Mesa	201	0.0%	225	0	225	16	240
73 332_1780 CSA 70 TV-4 Wonder Valley	127	0.0%	142	0	142	10	152
74 335_1792 CSA 70 Hinkley Park	227	0.0%	254	0	254	18	272
75 350_4806 CSA 70 Hacienda Water	779	0.0%	870	0	870	62	932
76 360_4826 CSA 70 Pioneer Town	650	0.0%	726	0	726	51	778
77 365_4536 CSA 53 B Fawnskin	950	0.0%	1,061	0	1,061	75	1,137
78 370_1342 CSA 54 Crest Forest	178	0.0%	199	0	199	14	213
79 380_1348 CSA 56 Wrightwood	6	0.0%	7	0	7	0	7
80 395_1354 CSA 59 Deer Lodge Park	201	0.0%	225	0	225	16	240
81 400_4552 CSA 60 Apple Valley Airport	1,408	0.0%	1,573	0	1,573	111	1,684
82 415_1360 CSA 63 Oak Glen-Yucaipa	564	0.0%	630	0	630	45	675
83 420_4572 CSA 64 Spring Vly Lk Sewer	1,407	0.0%	1,572	0	1,572	111	1,683
84 420_4580 CSA 64 Spring Vly Lk Water	1,926	0.0%	2,152	0	2,152	152	2,304
85 440_1366 CSA 68 Valley of the Moon	227	0.0%	254	0	254	18	272
86 441_1000 Sheriff-Contracts	18,162	1.0%	20,293	0	20,293	1,436	21,729
87 442_1000 Sheriff-Detentions	56,676	2.0%	63,325	0	63,325	4,481	67,806
88 443_1000 Sheriff-Coroner/ Public Adm	155,962	5.0%	174,259	0	174,259	12,330	186,589

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Transaction Processing Allocations

Dept:6 340_1000 Aud-Contr/Treas/Tax Coll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
89 445_1372 CSA 69 Lake Arrowhead	192	0.0%	\$215	\$0	\$215	\$15	\$230
90 450_1000 Dist Atty-Crim Prosecution	29,257	1.0%	32,689	0	32,689	2,313	35,002
91 452_1000 Child Support Services	6,053	0.0%	6,763	0	6,763	479	7,242
92 481_1000 Probation	72,080	2.0%	80,536	0	80,536	5,699	86,235
93 482_1000 PRB Juvenile Justice Gra	4,003	0.0%	4,473	0	4,473	316	4,789
94 485_4850 CSA 79 Green Valley	976	0.0%	1,090	0	1,090	77	1,168
95 490_4744 CSA 70 High Country	456	0.0%	509	0	509	36	546
96 491_1000 Public Defender	9,821	0.0%	10,973	0	10,973	776	11,750
97 495_4866 CSA 82 Searles Valley	976	0.0%	1,090	0	1,090	77	1,168
98 498_2240 IHSS Public Authority	1,864	0.0%	2,083	0	2,083	147	2,230
99 500_5163 Air Pollution Control Dist	302	0.0%	337	(445)	(108)	24	(84)
100 501_1000 Human Srvc Admin Claim	442,529	15.0%	494,444	0	494,444	34,986	529,430
101 529_1036 Aging & Adult Svcs	3,804	0.0%	4,250	0	4,250	301	4,551
102 536_1000 Public Guardian-Consvtr	7,342	0.0%	8,203	0	8,203	580	8,784
103 540_1000 Veterans Affairs	3,563	0.0%	3,981	0	3,981	282	4,263
104 547_1810 CSA 120 Etiwanda Endowmt	241	0.0%	269	0	269	19	288
105 563_4612 CSA 70 CG Cedar Glen	934	0.0%	1,044	0	1,044	74	1,117
106 571_2260 Workforce Development	49,665	2.0%	55,491	0	55,491	3,927	59,418
107 575_1300 CSA 70 SL1 Streetlight	189	0.0%	211	0	211	15	226
108 580_2434 Vily Regional Service Zone	22,370	1.0%	24,994	0	24,994	1,769	26,763
109 590_2442 N Desert Regional Srvc Zn	20,488	1.0%	22,892	0	22,892	1,620	24,511
110 591_2220 Preschool Services	46,748	2.0%	52,232	0	52,232	3,696	55,928
111 600_2448 Mtn Regional Service Zone	7,595	0.0%	8,486	0	8,486	600	9,086
112 601_1000 Economic Dev Agency	4,830	0.0%	5,397	0	5,397	382	5,778
113 610_2454 S Desert Rgnl Srvc Zone	7,680	0.0%	8,581	0	8,581	607	9,188
114 611_1000 Agriculture/W&M	9,214	0.0%	10,295	0	10,295	728	11,023
115 620_2580 Big Bear Valley Park & Rec	2,350	0.0%	2,626	0	2,626	186	2,811
116 620_2582 Big Bear Alpine Zoo	2,160	0.0%	2,413	0	2,413	171	2,584
117 621_2476 Community Dev & Housing	7,303	0.0%	8,160	0	8,160	577	8,737
118 621_5313 Sn Sevaine/Cdr Glen RDA	141	0.0%	158	0	158	11	169
119 625_2584 Bloomington Park & Rec	823	0.0%	920	0	920	65	985
120 631_1000 Airports	5,904	0.0%	6,597	0	6,597	467	7,063
121 640_2600 County Library	29,368	1.0%	32,813	0	32,813	2,322	35,135
122 651_1000 County Museum	6,650	0.0%	7,430	0	7,430	526	7,956
123 652_1000 Regional Parks	34,920	1.0%	39,017	0	39,017	2,761	41,777
124 665_2000 DPW-Transportation	37,950	1.0%	42,402	0	42,402	3,000	45,402
125 666_1000 DPW-Surveyor	5,612	0.0%	6,270	0	6,270	444	6,714
126 680_1000 Registrar Of Voters	15,535	1.0%	17,357	0	17,357	1,228	18,586
127 691_1000 LUS-Admin	2,589	0.0%	2,893	0	2,893	205	3,097
128 692_1000 LUS-Building and Safety	6,228	0.0%	6,959	0	6,959	492	7,451
129 693_1000 LUS-Code Enforcement	5,295	0.0%	5,916	0	5,916	419	6,335
131 695_1000 LUS Planning	6,121	0.0%	6,839	0	6,839	484	7,323

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Transaction Processing Allocations

Dept:6 340_1000 Aud-Contr/Treas/Tax Coll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
133 725_5090 Barstow Cemetery District	697	0.0%	\$779	\$(5,325)	\$(4,546)	\$55	\$(4,491)
134 735_5093 29 Palms Cemetery District	470	0.0%	525	(1,818)	(1,293)	37	(1,256)
135 736_1000 HR-Ctr for Emp Hlth & Wlln	3,514	0.0%	3,926	0	3,926	278	4,204
136 770_3100 Capital Improvement Prgm	7,872	0.0%	8,795	0	8,795	622	9,418
137 780_2734 RES-Chino Agr Preserve	374	0.0%	418	0	418	30	447
138 800_5105 Hesperia Park & Recreation	5,143	0.0%	5,746	(20,202)	(14,456)	407	(14,049)
139 860_7497 Retirement Board	5,158	0.0%	5,763	0	5,763	408	6,171
140 862_5039 SBC Transport Authority	890	0.0%	994	0	994	70	1,065
141 863_5060 Inland Library	304	0.0%	340	0	340	24	364
142 883_5008 Consolid Fire Agy East Vly	5,758	0.0%	6,433	(16,035)	(9,601)	455	(9,146)
143 890_5012 L.A.F.C.O.	1,737	0.0%	1,941	0	1,941	137	2,078
144 900_5000 Law Library	1,923	0.0%	2,149	(3,096)	(947)	152	(795)
145 903_9900 CFF Commission (First 5)	4,237	0.0%	4,734	(3,270)	1,464	335	1,799
146 920_1000 Behavioral Health	62,432	2.0%	69,756	0	69,756	4,936	74,692
147 920_2200 Mental Health Services Act	55,888	2.0%	62,444	0	62,444	4,419	66,863
148 929_1000 Indigent Ambulance	88	0.0%	98	0	98	7	105
149 930_1000 Public Health	63,729	2.0%	71,205	0	71,205	5,038	76,244
150 933_1000 PH-Cal Children's Svcs	3,336	0.0%	3,727	0	3,727	264	3,991
151 9991_0005 All Other	749,368	25.0%	837,279	(1,483)	835,796	59,245	895,041
152 9992_0006 Self Gov Spcl Districts	2,206	0.0%	2,465	(768)	1,697	174	1,871
Subtotal	3,020,103	100.0%	3,374,404	(52,442)	3,321,961	221,930	3,543,892
Direct Bills					52,442		52,442
Total					\$3,374,404		\$3,596,334

Basis Units: Number of Accounting Transactions
Source: County Financial System

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Payroll Allocations

Dept:6 340_1000 Aud-Contr/Treas/Tax Coll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 171_1000 County Counsel	2,410.00	0.0%	\$10,004	\$0	\$10,004	\$0	\$10,004
6 340_1000 Aud-Contr/Treas/Tax Coll	7,123.00	1.0%	29,567	0	29,567	0	29,567
7 720_1000 Human Resources	3,196.00	1.0%	13,266	0	13,266	859	14,125
8 110_1000 County Admin Office	1,193.00	0.0%	4,952	0	4,952	321	5,273
9 761_1000 Purchasing	690.00	0.0%	2,864	0	2,864	185	3,050
10 120_1000 Information Services Dept	359.00	0.0%	1,490	0	1,490	96	1,587
11 7302_1000 RES Fac Mgmt- Maintenance	1,811.34	0.0%	7,519	0	7,519	487	8,006
12 7303_1000 RES Fac Mgmt-Custodial	882.90	0.0%	3,665	0	3,665	237	3,902
13 7304_1000 RES Fac Mgmt-Grounds	199.76	0.0%	829	0	829	54	883
14 770_1000 RES-Project Mgmt Division	515.00	0.0%	2,138	0	2,138	138	2,276
15 782_1000 RES Leasing & Acquisition	848.00	0.0%	3,520	0	3,520	228	3,748
16 120_4020 ISD-Telecomm Svcs	2,125.00	0.0%	8,821	0	8,821	571	9,392
17 120_4042 ISD-Bus Solutions Dev	1,838.00	0.0%	7,629	0	7,629	494	8,123
18 120_4048 ISD-Computer Operations	3,601.00	1.0%	14,948	0	14,948	968	15,915
19 670_4250 DPW-Solid Waste Mgmt	1,964.00	0.0%	8,153	0	8,153	528	8,680
20 731_4120 Risk Management	1,502.00	0.0%	6,235	0	6,235	404	6,638
21 761_4000 Printing Services	372.00	0.0%	1,544	0	1,544	100	1,644
22 761_4004 Surplus Property/ Storage	105.00	0.0%	436	0	436	28	464
23 761_4008 Mail/Courier Service	495.00	0.0%	2,055	0	2,055	133	2,188
24 791_4064 Fleet Management	2,316.00	0.0%	9,614	0	9,614	622	10,236
25 911_4200 Medical Center	85,717.00	16.0%	355,809	0	355,809	23,037	378,845
26 100_1000 Board Of Supervisors	1,422.00	0.0%	5,903	0	5,903	382	6,285
27 101_1000 Alcohol and Drug Svcs	1,751.00	0.0%	7,268	0	7,268	471	7,739
29 105_1378 CSA 70 Countywide	2,020.00	0.0%	8,385	0	8,385	543	8,928
30 106_2410 SBC Fire Protection District	4,872.00	1.0%	20,224	0	20,224	1,309	21,533
31 107_2419 Household Haz Waste	494.00	0.0%	2,051	0	2,051	133	2,183
32 107_2421 Fire Marshal Hazmat	1,143.00	0.0%	4,745	0	4,745	307	5,052
33 108_2426 SBC Emerg Services	503.00	0.0%	2,088	0	2,088	135	2,223
37 111_2686 I.C.E.M.A.	387.00	0.0%	1,606	0	1,606	104	1,710
38 113_1000 Law & Justice Group Admin	27.00	0.0%	112	0	112	7	119
40 115_1000 Community Services Group	87.00	0.0%	361	0	361	23	385
51 160_1000 Clerk Of The Board	330.00	0.0%	1,370	0	1,370	89	1,459
53 180_1462 CSA 70 Zn M Rd Wndr Vlly	26.00	0.0%	108	0	108	7	115
55 197_2510 Flood Control Admin	3,924.00	1.0%	16,288	0	16,288	1,055	17,343
56 200_1312 CSA 20 Joshua Tree Park	168.00	0.0%	697	0	697	45	743
57 205_1464 CSA 70 Zone M Wndr Vlly	24.00	0.0%	100	0	100	6	106
62 245_1318 CSA 29 Lucern Valley	60.00	0.0%	249	0	249	16	265
64 300_1330 CSA 40 Elephant Mtn	35.00	0.0%	145	0	145	9	155
70 311_1000 Assessor-Recorder-Clerk	5,842.00	1.0%	24,250	0	24,250	1,570	25,820
82 415_1360 CSA 63 Oak Glen-Yucaipa	37.00	0.0%	154	0	154	10	164
86 441_1000 Sheriff-Contracts	15,344.00	3.0%	63,692	0	63,692	4,124	67,816
87 442_1000 Sheriff-Detentions	35,719.00	7.0%	148,268	0	148,268	9,600	157,868

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Payroll Allocations

Dept:6 340_1000 Aud-Contr/Treas/Tax Coll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
88 443_1000 Sheriff-Coroner/ Public Adm	41,151.00	8.0%	\$170,817	\$0	\$170,817	\$11,060	\$181,876
90 450_1000 Dist Atty-Crim Prosecution	13,521.00	3.0%	56,125	0	56,125	3,634	59,759
91 452_1000 Child Support Services	9,808.00	2.0%	40,713	0	40,713	2,636	43,349
92 481_1000 Probation	29,957.00	6.0%	124,351	0	124,351	8,051	132,402
93 482_1000 PRB Juvenile Justice Gra	1,237.00	0.0%	5,135	0	5,135	332	5,467
96 491_1000 Public Defender	6,299.00	1.0%	26,147	0	26,147	1,693	27,840
98 498_2240 IHSS Public Authority	964.00	0.0%	4,002	0	4,002	259	4,261
100 501_1000 Human Srvc Admin Claim	117,742.00	22.0%	488,743	0	488,743	31,644	520,387
101 529_1036 Aging & Adult Svcs	1,459.00	0.0%	6,056	0	6,056	392	6,448
102 536_1000 Public Guardian-Consrvtr	867.00	0.0%	3,599	0	3,599	233	3,832
103 540_1000 Veterans Affairs	645.00	0.0%	2,677	0	2,677	173	2,851
104 547_1810 CSA 120 Etiwanda Endowmt	29.00	0.0%	120	0	120	8	128
106 571_2260 Workforce Development	2,710.00	1.0%	11,249	0	11,249	728	11,977
108 580_2434 Vily Regional Service Zone	7,803.00	1.0%	32,390	0	32,390	2,097	34,487
109 590_2442 N Desert Regional Srvc Zn	4,960.00	1.0%	20,589	0	20,589	1,333	21,922
110 591_2220 Preschool Services	15,770.00	3.0%	65,461	0	65,461	4,238	69,699
111 600_2448 Mtn Regional Service Zone	2,185.00	0.0%	9,070	0	9,070	587	9,657
112 601_1000 Economic Dev Agency	245.00	0.0%	1,017	0	1,017	66	1,083
113 610_2454 S Desert Rgnl Srvc Zone	1,831.00	0.0%	7,600	0	7,600	492	8,093
114 611_1000 Agriculture/W&M	1,605.00	0.0%	6,662	0	6,662	431	7,094
115 620_2580 Big Bear Valley Park & Rec	599.00	0.0%	2,486	0	2,486	161	2,647
116 620_2582 Big Bear Alpine Zoo	408.00	0.0%	1,694	0	1,694	110	1,803
117 621_2476 Community Dev & Housing	876.00	0.0%	3,636	0	3,636	235	3,872
119 625_2584 Bloomington Park & Rec	18.00	0.0%	75	0	75	5	80
120 631_1000 Airports	470.00	0.0%	1,951	0	1,951	126	2,077
121 640_2600 County Library	6,558.00	1.0%	27,222	0	27,222	1,762	28,985
122 651_1000 County Museum	513.00	0.0%	2,129	0	2,129	138	2,267
123 652_1000 Regional Parks	1,765.00	0.0%	7,326	0	7,326	474	7,801
124 665_2000 DPW-Transportation	7,071.00	1.0%	29,352	0	29,352	1,900	31,252
125 666_1000 DPW-Surveyor	529.00	0.0%	2,196	0	2,196	142	2,338
126 680_1000 Registrar Of Voters	1,105.00	0.0%	4,587	0	4,587	297	4,884
127 691_1000 LUS-Admin	920.00	0.0%	3,819	0	3,819	247	4,066
128 692_1000 LUS-Building and Safety	540.00	0.0%	2,242	0	2,242	145	2,387
129 693_1000 LUS-Code Enforcement	1,310.00	0.0%	5,438	0	5,438	352	5,790
131 695_1000 LUS Planning	536.00	0.0%	2,225	0	2,225	144	2,369
133 725_5090 Barstow Cemetery District	165.00	0.0%	685	0	685	44	729
134 735_5093 29 Palms Cemetery District	77.00	0.0%	320	0	320	21	340
135 736_1000 HR-Ctr for Emp Hlth & Wlln	307.00	0.0%	1,274	0	1,274	83	1,357
138 800_5105 Hesperia Park & Recreation	3,428.00	1.0%	14,230	0	14,230	921	15,151
139 860_7497 Retirement Board	1,590.00	0.0%	6,600	0	6,600	427	7,027
140 862_5039 SBC Transport Authority	1,582.00	0.0%	6,567	0	6,567	425	6,992
141 863_5060 Inland Library	26.00	0.0%	108	0	108	7	115

San Bernardino County, California
2 CFR Part 200

FY2018/19
 12/18/2019

Payroll Allocations

Dept:6 340_1000 Aud-Contr/Treas/Tax Coll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
142 883_5008 Consolid Fire Agy East Vly	1,814.00	0.0%	\$7,530	\$0	\$7,530	\$488	\$8,017
143 890_5012 L.A.F.C.O.	139.00	0.0%	577	0	577	37	614
145 903_9900 CFF Commission (First 5)	536.00	0.0%	2,225	0	2,225	144	2,369
146 920_1000 Behavioral Health	13,169.00	2.0%	54,664	0	54,664	3,539	58,203
147 920_2200 Mental Health Services Act	13,614.00	3.0%	56,511	0	56,511	3,659	60,170
149 930_1000 Public Health	17,210.00	3.0%	71,438	0	71,438	4,625	76,063
150 933_1000 PH-Cal Children's Svcs	3,744.00	1.0%	15,541	0	15,541	1,006	16,547
151 9991_0005 All Other	104.00	0.0%	432	0	432	28	460
Subtotal	534,989.00	100.0%	2,220,723	0	2,220,723	141,218	2,361,941
Direct Bills					0		0
Total					\$2,220,723		\$2,361,941

Basis Units: Number of Payroll Warrants
 Source: County Payroll System

San Bernardino County, California
2 CFR Part 200

FY2018/19
 12/18/2019

School Claims Allocations

Dept:6 340_1000 Aud-Contr/Treas/Tax Coll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
41 119_1000 County Schools	100	100.0%	\$5,386	\$0	\$5,386	\$401	\$5,786
Subtotal	100	100.0%	5,386	0	5,386	401	5,786
Direct Bills					0		0
Total					\$5,386		\$5,786

Basis Units: Direct Charge
 Source: ATC - Admin

San Bernardino County, California
2 CFR Part 200

FY2018/19
 12/18/2019

HS Auditing Allocations

Dept:6 340_1000 Aud-Contr/Treas/Tax Coll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
100 501_1000 Human Srvc Admin Claim	100	100.0%	\$5,386	\$0	\$5,386	\$401	\$5,786
Subtotal	100	100.0%	5,386	0	5,386	401	5,786
Direct Bills					0		0
Total					\$5,386		\$5,786

Basis Units: Direct Charge
 Source: ATC - Admin

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Audit Division Allocations

Dept:6 340_1000 Aud-Contr/Treas/Tax Coll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 171_1000 County Counsel	160.13	1.0%	\$22,441	\$0	\$22,441	\$0	\$22,441
6 340_1000 Aud-Contr/Treas/Tax Coll	7,492.37	45.0%	1,050,042	0	1,050,042	0	1,050,042
7 720_1000 Human Resources	127.65	1.0%	17,890	0	17,890	1,840	19,730
8 110_1000 County Admin Office	20.62	0.0%	2,889	0	2,889	297	3,186
9 761_1000 Purchasing	78.51	0.0%	11,003	0	11,003	1,132	12,135
19 670_4250 DPW-Solid Waste Mgmt	7.63	0.0%	1,069	0	1,069	110	1,179
20 731_4120 Risk Management	338.89	2.0%	47,495	(40,800)	6,695	4,886	11,581
24 791_4064 Fleet Management	70.60	0.0%	9,895	(8,500)	1,395	1,018	2,413
25 911_4200 Medical Center	383.23	2.0%	53,709	(8,160)	45,549	5,525	51,074
27 101_1000 Alcohol and Drug Svcs	58.95	0.0%	8,262	(9,468)	(1,205)	850	(356)
29 105_1378 CSA 70 Countywide	392.26	2.0%	54,975	0	54,975	5,656	60,631
30 106_2410 SBC Fire Protection District	476.42	3.0%	66,770	(94,566)	(27,796)	6,869	(20,927)
33 108_2426 SBC Emerg Services	3.67	0.0%	515	(465)	49	53	102
37 111_2686 I.C.E.M.A.	0.56	0.0%	79	(211)	(132)	8	(124)
38 113_1000 Law & Justice Group Admin	249.93	1.0%	35,027	(132)	34,896	3,603	38,499
41 119_1000 County Schools	790.74	5.0%	110,821	(95,030)	15,791	11,401	27,192
51 160_1000 Clerk Of The Board	34.74	0.0%	4,868	0	4,868	501	5,369
55 197_2510 Flood Control Admin	131.32	1.0%	18,404	0	18,404	1,893	20,298
87 442_1000 Sheriff-Detentions	491.67	3.0%	68,907	0	68,907	7,089	75,996
88 443_1000 Sheriff-Coroner/ Public Adm	125.67	1.0%	17,613	(6,525)	11,088	1,812	12,900
90 450_1000 Dist Atty-Crim Prosecution	384.07	2.0%	53,827	(1,110)	52,717	5,537	58,255
91 452_1000 Child Support Services	311.78	2.0%	43,695	(8,540)	35,156	4,495	39,651
92 481_1000 Probation	397.63	2.0%	55,727	(34,899)	20,829	5,733	26,561
96 491_1000 Public Defender	234.68	1.0%	32,890	0	32,890	3,384	36,274
98 498_2240 IHSS Public Authority	4.24	0.0%	594	(542)	52	61	113
100 501_1000 Human Srvc Admin Claim	1,007.54	6.0%	141,204	(151,166)	(9,962)	14,526	4,565
101 529_1036 Aging & Adult Svcs	9.70	0.0%	1,359	(2,903)	(1,544)	140	(1,405)
102 536_1000 Public Guardian-Consrvtr	316.86	2.0%	44,408	0	44,408	4,568	48,976
106 571_2260 Workforce Development	92.63	1.0%	12,982	(6,948)	6,034	1,336	7,369
110 591_2220 Preschool Services	335.22	2.0%	46,980	(47,207)	(226)	4,833	4,607
114 611_1000 Agriculture/W&M	0.28	0.0%	40	(144)	(105)	4	(101)
117 621_2476 Community Dev & Housing	140.25	1.0%	19,656	(32,674)	(13,018)	2,022	(10,996)
120 631_1000 Airports	138.10	1.0%	19,354	0	19,354	1,991	21,345
121 640_2600 County Library	282.41	2.0%	39,579	(34,000)	5,579	4,072	9,651
122 651_1000 County Museum	31.35	0.0%	4,393	0	4,393	452	4,845
123 652_1000 Regional Parks	701.50	4.0%	98,314	0	98,314	10,114	108,428
124 665_2000 DPW-Transportation	141.31	1.0%	19,804	(25,472)	(5,668)	2,037	(3,631)
125 666_1000 DPW-Surveyor	94.32	1.0%	13,219	0	13,219	1,360	14,579
126 680_1000 Registrar Of Voters	112.68	1.0%	15,792	0	15,792	1,625	17,417
127 691_1000 LUS-Admin	99.69	1.0%	13,971	0	13,971	1,437	15,409
143 890_5012 L.A.F.C.O.	0.00	0.0%	0	(898)	(898)	0	(898)
146 920_1000 Behavioral Health	303.38	2.0%	42,518	(4,212)	38,305	4,374	42,679

San Bernardino County, California
2 CFR Part 200

FY2018/19
 12/18/2019

Audit Division Allocations

Dept:6 340_1000 Aud-Contr/Treas/Tax Coll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
149 930_1000 Public Health	139.28	1.0%	\$19,520	\$(20,342)	\$(822)	\$2,008	\$1,186
150 933_1000 PH-Cal Children's Svcs	7.29	0.0%	1,022	(1,774)	(752)	105	(647)
Subtotal	16,721.75	100.0%	2,343,522	(636,687)	1,706,835	130,758	1,837,592
Direct Bills					636,687		636,687
Total					\$2,343,522		\$2,474,280

Basis Units: Audit Division Actual Hours
 Source: ATC - Audit

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

EFMS Team Allocations

Dept:6 340_1000 Aud-Contr/Treas/Tax Coll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 171_1000 County Counsel	92.00	0.0%	\$30,696	\$0	\$30,696	\$0	\$30,696
6 340_1000 Aud-Contr/Treas/Tax Coll	273.65	1.0%	91,306	0	91,306	0	91,306
7 720_1000 Human Resources	120.58	1.0%	40,231	0	40,231	760	40,991
8 110_1000 County Admin Office	44.65	0.0%	14,899	0	14,899	281	15,180
9 761_1000 Purchasing	26.38	0.0%	8,803	0	8,803	166	8,970
10 120_1000 Information Services Dept	13.69	0.0%	4,569	0	4,569	86	4,655
11 7302_1000 RES Fac Mgmt- Maintenance	68.85	0.0%	22,973	0	22,973	434	23,407
12 7303_1000 RES Fac Mgmt-Custodial	34.68	0.0%	11,570	0	11,570	219	11,789
13 7304_1000 RES Fac Mgmt-Grounds	7.59	0.0%	2,531	0	2,531	48	2,579
14 770_1000 RES-Project Mgmt Division	19.00	0.0%	6,339	0	6,339	120	6,459
15 782_1000 RES Leasing & Acquisition	33.85	0.0%	11,293	0	11,293	213	11,506
16 120_4020 ISD-Telecomm Svcs	82.31	0.0%	27,462	0	27,462	519	27,981
17 120_4042 ISD-Bus Solutions Dev	70.04	0.0%	23,369	0	23,369	441	23,810
18 120_4048 ISD-Computer Operations	137.69	1.0%	45,942	0	45,942	868	46,810
19 670_4250 DPW-Solid Waste Mgmt	74.96	0.0%	25,011	0	25,011	472	25,484
20 731_4120 Risk Management	57.12	0.0%	19,057	0	19,057	360	19,417
21 761_4000 Printing Services	14.31	0.0%	4,774	0	4,774	90	4,864
22 761_4004 Surplus Property/ Storage	4.00	0.0%	1,335	0	1,335	25	1,360
23 761_4008 Mail/Courier Service	19.73	0.0%	6,583	0	6,583	124	6,708
24 791_4064 Fleet Management	89.65	0.0%	29,914	0	29,914	565	30,479
25 911_4200 Medical Center	3,374.73	16.0%	1,125,999	0	1,125,999	21,271	1,147,270
26 100_1000 Board Of Supervisors	54.62	0.0%	18,223	0	18,223	344	18,567
27 101_1000 Alcohol and Drug Svcs	69.31	0.0%	23,125	0	23,125	437	23,562
29 105_1378 CSA 70 Countywide	76.73	0.0%	25,602	0	25,602	484	26,085
30 106_2410 SBC Fire Protection District	197.38	1.0%	65,859	0	65,859	1,244	67,103
31 107_2419 Household Haz Waste	22.27	0.0%	7,430	0	7,430	140	7,571
32 107_2421 Fire Marshal Hazmat	40.31	0.0%	13,449	0	13,449	254	13,703
33 108_2426 SBC Emerg Services	19.27	0.0%	6,429	0	6,429	121	6,551
37 111_2686 I.C.E.M.A.	14.85	0.0%	4,954	0	4,954	94	5,047
38 113_1000 Law & Justice Group Admin	1.27	0.0%	423	0	423	8	431
40 115_1000 Community Services Group	3.31	0.0%	1,104	0	1,104	21	1,124
51 160_1000 Clerk Of The Board	12.62	0.0%	4,209	0	4,209	80	4,289
53 180_1462 CSA 70 Zn M Rd Wndr Vlly	0.92	0.0%	308	0	308	6	314
55 197_2510 Flood Control Admin	151.73	1.0%	50,626	0	50,626	956	51,582
56 200_1312 CSA 20 Joshua Tree Park	6.54	0.0%	2,182	0	2,182	41	2,223
57 205_1464 CSA 70 Zone M Wndr Vlly	1.00	0.0%	334	0	334	6	340
62 245_1318 CSA 29 Lucern Valley	2.35	0.0%	783	0	783	15	798
64 300_1330 CSA 40 Elephant Mtn	1.35	0.0%	449	0	449	8	458
70 311_1000 Assessor-Recorder-Clerk	223.81	1.0%	74,675	0	74,675	1,411	76,085
82 415_1360 CSA 63 Oak Glen-Yucaipa	1.35	0.0%	449	0	449	8	458
86 441_1000 Sheriff-Contracts	590.27	3.0%	196,947	0	196,947	3,721	200,667
87 442_1000 Sheriff-Detentions	1,379.62	7.0%	460,317	0	460,317	8,696	469,013

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

EFMS Team Allocations

Dept:6 340_1000 Aud-Contr/Treas/Tax Coll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
88 443_1000 Sheriff-Coroner/ Public Adm	1,701.81	8.0%	\$567,818	\$0	\$567,818	\$10,727	\$578,545
90 450_1000 Dist Atty-Crim Prosecution	520.00	2.0%	173,501	0	173,501	3,278	176,779
91 452_1000 Child Support Services	380.62	2.0%	126,995	0	126,995	2,399	129,394
92 481_1000 Probation	1,152.96	6.0%	384,692	0	384,692	7,267	391,960
93 482_1000 PRB Juvenile Justice Gra	47.54	0.0%	15,861	0	15,861	300	16,161
96 491_1000 Public Defender	240.81	1.0%	80,347	0	80,347	1,518	81,865
98 498_2240 IHSS Public Authority	36.73	0.0%	12,255	0	12,255	232	12,487
100 501_1000 Human Srvc Admin Claim	4,628.58	22.0%	1,544,352	0	1,544,352	29,174	1,573,526
101 529_1036 Aging & Adult Svcs	56.65	0.0%	18,903	0	18,903	357	19,260
102 536_1000 Public Guardian-Consrvtr	34.35	0.0%	11,460	0	11,460	216	11,676
103 540_1000 Veterans Affairs	24.85	0.0%	8,290	0	8,290	157	8,447
104 547_1810 CSA 120 Etiwanda Endowmt	1.12	0.0%	372	0	372	7	379
106 571_2260 Workforce Development	103.96	0.0%	34,687	0	34,687	655	35,343
108 580_2434 Vily Regional Service Zone	321.27	2.0%	107,193	0	107,193	2,025	109,218
109 590_2442 N Desert Regional Srvc Zn	210.77	1.0%	70,324	0	70,324	1,328	71,653
110 591_2220 Preschool Services	652.77	3.0%	217,800	0	217,800	4,114	221,915
111 600_2448 Mtn Regional Service Zone	101.00	0.0%	33,699	0	33,699	637	34,336
112 601_1000 Economic Dev Agency	9.31	0.0%	3,106	0	3,106	59	3,164
113 610_2454 S Desert Rgnl Srvc Zone	78.88	0.0%	26,320	0	26,320	497	26,818
114 611_1000 Agriculture/W&M	61.73	0.0%	20,597	0	20,597	389	20,986
115 620_2580 Big Bear Valley Park & Rec	28.54	0.0%	9,522	0	9,522	180	9,702
116 620_2582 Big Bear Alpine Zoo	16.62	0.0%	5,544	0	5,544	105	5,649
117 621_2476 Community Dev & Housing	33.15	0.0%	11,062	0	11,062	209	11,271
119 625_2584 Bloomington Park & Rec	0.73	0.0%	244	0	244	5	248
120 631_1000 Airports	18.46	0.0%	6,160	0	6,160	116	6,276
121 640_2600 County Library	252.62	1.0%	84,287	0	84,287	1,592	85,879
122 651_1000 County Museum	19.50	0.0%	6,506	0	6,506	123	6,629
123 652_1000 Regional Parks	100.65	0.0%	33,584	0	33,584	634	34,218
124 665_2000 DPW-Transportation	279.65	1.0%	93,308	0	93,308	1,763	95,071
125 666_1000 DPW-Surveyor	20.12	0.0%	6,712	0	6,712	127	6,838
126 680_1000 Registrar Of Voters	47.58	0.0%	15,874	0	15,874	300	16,174
127 691_1000 LUS-Admin	35.58	0.0%	11,870	0	11,870	224	12,095
128 692_1000 LUS-Building and Safety	20.96	0.0%	6,994	0	6,994	132	7,126
129 693_1000 LUS-Code Enforcement	51.19	0.0%	17,081	0	17,081	323	17,403
131 695_1000 LUS Planning	21.08	0.0%	7,032	0	7,032	133	7,165
135 736_1000 HR-Ctr for Emp Hlth & Wlln	12.77	0.0%	4,261	0	4,261	80	4,341
139 860_7497 Retirement Board	61.15	0.0%	20,404	0	20,404	385	20,790
140 862_5039 SBC Transport Authority	60.65	0.0%	20,238	0	20,238	382	20,620
141 863_5060 Inland Library	0.92	0.0%	308	0	308	6	314
142 883_5008 Consolid Fire Agy East Vly	71.38	0.0%	23,818	0	23,818	450	24,268
143 890_5012 L.A.F.C.O.	5.27	0.0%	1,758	0	1,758	33	1,791
145 903_9900 CFF Commission (First 5)	20.42	0.0%	6,814	0	6,814	129	6,943

San Bernardino County, California
2 CFR Part 200

FY2018/19
 12/18/2019

EFMS Team Allocations

Dept:6 340_1000 Aud-Contr/Treas/Tax Coll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
146 920_1000 Behavioral Health	531.35	3.%	\$177,287	\$0	\$177,287	\$3,349	\$180,636
147 920_2200 Mental Health Services Act	505.31	2.%	168,599	0	168,599	3,185	171,784
149 930_1000 Public Health	662.38	3.%	221,009	0	221,009	4,175	225,184
150 933_1000 PH-Cal Children's Svcs	144.62	1.%	48,252	0	48,252	912	49,163
151 9991_0005 All Other	4.00	0.%	1,335	0	1,335	25	1,360
Subtotal	20,922.65	100.%	6,980,966	0	6,980,966	129,572	7,110,539
Direct Bills					0		0
Total					\$6,980,966		\$7,110,539

Basis Units: Number of Employees
 Source: County Payroll System

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Allocation Summary

Dept:6 340_1000 Aud-Contr/Treas/Tax Coll

Department	Reporting	Special Projects	Transaction Processing	Payroll	School Claims	HS Auditing	Audit Division	EFMS Team	Property Tax	Treasurer/ Tax Collector/ CC
0 Direct Billed	\$0	\$769,362	\$52,442	\$0	\$0	\$0	\$636,687	\$0	\$0	\$0
5 171_1000 County Counsel	7,673	106	7,394	10,004	0	0	22,441	30,696	0	0
6 340_1000 Aud-Contr/Treas/Tax Coll	22,824	319,340	230,587	29,567	0	0	1,050,042	91,306	0	0
7 720_1000 Human Resources	10,808	10,799	19,276	14,125	0	0	19,730	40,991	0	0
8 110_1000 County Admin Office	4,003	2,989	20,003	5,273	0	0	3,186	15,180	0	0
9 761_1000 Purchasing	2,365	11,125	50,573	3,050	0	0	12,135	8,970	0	0
10 120_1000 Information Services Dept	1,227	1,805	2,320	1,587	0	0	0	4,655	0	0
11 7302_1000 RES Fac Mgmt- Maintenance	6,172	0	12,398	8,006	0	0	0	23,407	0	0
12 7303_1000 RES Fac Mgmt-Custodial	3,108	0	7,071	3,902	0	0	0	11,789	0	0
13 7304_1000 RES Fac Mgmt-Grounds	680	0	3,303	883	0	0	0	2,579	0	0
14 770_1000 RES-Project Mgmt Division	1,703	0	2,112	2,276	0	0	0	6,459	0	0
15 782_1000 RES Leasing & Acquisition	3,034	5,861	11,678	3,748	0	0	0	11,506	0	0
16 120_4020 ISD-Telecomm Svcs	7,378	(1,652)	15,705	9,392	0	0	0	27,981	0	0
17 120_4042 ISD-Bus Solutions Dev	6,278	3,705	2,480	8,123	0	0	0	23,810	0	0
18 120_4048 ISD-Computer Operations	12,342	6,896	15,534	15,915	0	0	0	46,810	0	0
19 670_4250 DPW-Solid Waste Mgmt	6,719	1,772	25,413	8,680	0	0	1,179	25,484	0	0
20 731_4120 Risk Management	5,120	257	136,091	6,638	0	0	11,581	19,417	0	0
21 761_4000 Printing Services	1,283	(126)	3,345	1,644	0	0	0	4,864	0	0
22 761_4004 Surplus Property/ Storage	359	(445)	1,211	464	0	0	0	1,360	0	0
23 761_4008 Mail/Courier Service	1,769	17,226	2,029	2,188	0	0	0	6,708	0	0
24 791_4064 Fleet Management	8,036	37,234	58,906	10,236	0	0	2,413	30,479	0	0
25 911_4200 Medical Center	302,504	12,904	213,924	378,845	0	0	51,074	1,147,270	0	0
26 100_1000 Board Of Supervisors	4,896	0	7,648	6,285	0	0	0	18,567	0	0
27 101_1000 Alcohol and Drug Svcs	6,213	0	13,468	7,739	0	0	(356)	23,562	0	0
28 103_1432 CSA 70 EV-1 Citrus Plaza	0	0	91	0	0	0	0	0	0	0
29 105_1378 CSA 70 Countywide	6,878	213	18,515	8,928	0	0	60,631	26,085	0	0
30 106_2410 SBC Fire Protection District	17,693	31,369	41,653	21,533	0	0	(20,927)	67,103	0	0
31 107_2419 Household Haz Waste	1,996	0	3,484	2,183	0	0	0	7,571	0	0
32 107_2421 Fire Marshal Hazmat	3,613	0	8,286	5,052	0	0	0	13,703	0	0
33 108_2426 SBC Emerg Services	1,727	0	4,348	2,223	0	0	102	6,551	0	0
34 110_2280 Crim Justice Temp Const	0	0	397	0	0	0	0	0	0	0
35 110_2300 Courthouse Temp Const	0	0	397	0	0	0	0	0	0	0
36 110_2726 Disaster Recovery	0	0	22	0	0	0	0	0	0	0
37 111_2686 I.C.E.M.A.	1,331	172	4,233	1,710	0	0	(124)	5,047	0	0
38 113_1000 Law & Justice Group Admin	114	0	435	119	0	0	38,499	431	0	0
39 114_1000 Health Admin	0	0	181	0	0	0	0	0	0	0
40 115_1000 Community Services Group	296	0	940	385	0	0	0	1,124	0	0
41 119_1000 County Schools	0	0	257	0	5,786	0	27,192	0	0	0
42 122_1000 CTC-Court Judicial Benefits	0	0	26	0	0	0	0	0	0	0
43 123_1000 CTC-Drug Court Programs	0	0	128	0	0	0	0	0	0	0
44 124_1000 CTC-Grand Jury	0	0	948	0	0	0	0	0	0	0

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Allocation Summary

Dept:6 340_1000 Aud-Contr/Treas/Tax Coll

Department	Reporting	Special Projects	Transaction Processing	Payroll	School Claims	HS Auditing	Audit Division	EFMS Team	Property Tax	Treasurer/ Tax Collector/ CC
45 125_1000 CTC-Indigent Defense Prgm	\$0	\$0	\$1,134	\$0	\$0	\$0	\$0	\$0	\$0	\$0
46 126_1000 CTC-Trial Court MOE	0	0	1,023	0	0	0	0	0	0	0
47 130_1408 CSA 70 ZN D-1 Lk Arrwhead	0	0	647	0	0	0	0	0	0	0
48 133_1000 Capital Facilities Leases	0	(4,928)	16	0	0	0	0	0	0	0
49 135_4634 CSA 70 Zn F Morongo Vlly	0	0	785	0	0	0	0	0	0	0
50 155_1438 CSA 70 Wrightwood	0	0	242	0	0	0	0	0	0	0
51 160_1000 Clerk Of The Board	1,131	0	2,522	1,459	0	0	5,369	4,289	0	0
52 165_4674 CSA 70 Glen Helen	0	0	2,279	0	0	0	0	0	0	0
53 180_1462 CSA 70 Zn M Rd Wndr Vlly	83	0	481	115	0	0	0	314	0	0
54 190_1306 CSA 18 Cedar Pines	0	0	508	0	0	0	0	0	0	0
55 197_2510 Flood Control Admin	13,601	(1,153)	26,303	17,343	0	0	20,298	51,582	0	0
56 200_1312 CSA 20 Joshua Tree Park	586	0	2,212	743	0	0	0	2,223	0	0
57 205_1464 CSA 70 Zone M Wndr Vlly	90	0	437	106	0	0	0	340	0	0
58 208_1498 CSA 70 Zone P-10 Mentone	0	0	229	0	0	0	0	0	0	0
59 212_1486 CSA 70 Zone P-6 El Mirage	0	0	213	0	0	0	0	0	0	0
60 225_1552 CSA 70 Twin Peaks	0	0	267	0	0	0	0	0	0	0
61 230_1558 CSA 70 Erwin Lake	0	0	224	0	0	0	0	0	0	0
62 245_1318 CSA 29 Lucern Valley	210	0	1,507	265	0	0	0	798	0	0
63 250_1324 CSA 30 Red Mountain	0	0	184	0	0	0	0	0	0	0
64 300_1330 CSA 40 Elephant Mtn	121	0	823	155	0	0	0	458	0	0
65 305_4726 CSA 70 Lytle Creek	0	0	906	0	0	0	0	0	0	0
66 306_4652 Glen Helen Sanitation	0	0	1,784	0	0	0	0	0	0	0
67 310_1336 CSA 42 Oro Grande Park	0	0	327	0	0	0	0	0	0	0
68 310_4500 CSA 42 Oro Grande Sewer	0	0	443	0	0	0	0	0	0	0
69 310_4502 CSA 42 Oro Grande Water	0	0	680	0	0	0	0	0	0	0
70 311_1000 Assessor-Recorder-Clerk	20,062	13,407	46,578	25,820	0	0	0	76,085	0	0
71 330_1774 CSA 70 Morongo Valley	0	0	245	0	0	0	0	0	0	0
72 331_1786 CSA 70 TV-5 Mesa	0	0	240	0	0	0	0	0	0	0
73 332_1780 CSA 70 TV-4 Wonder Valley	0	0	152	0	0	0	0	0	0	0
74 335_1792 CSA 70 Hinkley Park	0	0	272	0	0	0	0	0	0	0
75 350_4806 CSA 70 Hacienda Water	0	0	932	0	0	0	0	0	0	0
76 360_4826 CSA 70 Pioneer Town	0	0	778	0	0	0	0	0	0	0
77 365_4536 CSA 53 B Fawnskin	0	0	1,137	0	0	0	0	0	0	0
78 370_1342 CSA 54 Crest Forest	0	0	213	0	0	0	0	0	0	0
79 380_1348 CSA 56 Wrightwood	0	0	7	0	0	0	0	0	0	0
80 395_1354 CSA 59 Deer Lodge Park	0	0	240	0	0	0	0	0	0	0
81 400_4552 CSA 60 Apple Valley Airport	0	0	1,684	0	0	0	0	0	0	0
82 415_1360 CSA 63 Oak Glen-Yucaipa	121	0	675	164	0	0	0	458	0	0
83 420_4572 CSA 64 Spring Vlly Lk Sewer	0	0	1,683	0	0	0	0	0	0	0
84 420_4580 CSA 64 Spring Vlly Lk Water	0	0	2,304	0	0	0	0	0	0	0
85 440_1366 CSA 68 Valley of the Moon	0	0	272	0	0	0	0	0	0	0

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Allocation Summary

Dept:6 340_1000 Aud-Contr/Treas/Tax Coll

Department	Reporting	Special Projects	Transaction Processing	Payroll	School Claims	HS Auditing	Audit Division	EFMS Team	Property Tax	Treasurer/ Tax Collector/ CC
86 441_1000 Sheriff-Contracts	\$52,910	\$39,849	\$21,729	\$67,816	\$0	\$0	\$0	\$200,667	\$0	\$0
87 442_1000 Sheriff-Detentions	123,666	0	67,806	157,868	0	0	75,996	469,013	0	0
88 443_1000 Sheriff-Coroner/ Public Adm	152,546	24,852	186,589	181,876	0	0	12,900	578,545	0	0
89 445_1372 CSA 69 Lake Arrowhead	0	0	230	0	0	0	0	0	0	0
90 450_1000 Dist Atty-Crim Prosecution	46,612	23,033	35,002	59,759	0	0	58,255	176,779	0	0
91 452_1000 Child Support Services	34,118	315	7,242	43,349	0	0	39,651	129,394	0	0
92 481_1000 Probation	103,349	14,166	86,235	132,402	0	0	26,561	391,960	0	0
93 482_1000 PRB Juvenile Justice Gra	4,261	0	4,789	5,467	0	0	0	16,161	0	0
94 485_4850 CSA 79 Green Valley	0	0	1,168	0	0	0	0	0	0	0
95 490_4744 CSA 70 High Country	0	0	546	0	0	0	0	0	0	0
96 491_1000 Public Defender	21,585	8,824	11,750	27,840	0	0	36,274	81,865	0	0
97 495_4866 CSA 82 Searles Valley	0	0	1,168	0	0	0	0	0	0	0
98 498_2240 IHSS Public Authority	3,292	0	2,230	4,261	0	0	113	12,487	0	0
99 500_5163 Air Pollution Control Dist	0	0	(84)	0	0	0	0	0	0	0
100 501_1000 Human Srvc Admin Claim	414,896	49,990	529,430	520,387	0	5,786	4,565	1,573,526	0	0
101 529_1036 Aging & Adult Svcs	5,078	0	4,551	6,448	0	0	(1,405)	19,260	0	0
102 536_1000 Public Guardian-Consrvtr	3,079	0	8,784	3,832	0	0	48,976	11,676	0	0
103 540_1000 Veterans Affairs	2,227	0	4,263	2,851	0	0	0	8,447	0	0
104 547_1810 CSA 120 Etiwanda Endowmt	100	0	288	128	0	0	0	379	0	0
105 563_4612 CSA 70 CG Cedar Glen	0	0	1,117	0	0	0	0	0	0	0
106 571_2260 Workforce Development	9,319	6,856	59,418	11,977	0	0	7,369	35,343	0	0
107 575_1300 CSA 70 SL1 Streetlight	0	0	226	0	0	0	0	0	0	0
108 580_2434 Vllly Regional Service Zone	28,798	0	26,763	34,487	0	0	0	109,218	0	0
109 590_2442 N Desert Regional Srvc Zn	18,893	0	24,511	21,922	0	0	0	71,653	0	0
110 591_2220 Preschool Services	58,513	665	55,928	69,699	0	0	4,607	221,915	0	0
111 600_2448 Mtn Regional Service Zone	9,053	0	9,086	9,657	0	0	0	34,336	0	0
112 601_1000 Economic Dev Agency	834	7,171	5,778	1,083	0	0	0	3,164	0	0
113 610_2454 S Desert Rgnl Srvc Zone	7,071	0	9,188	8,093	0	0	0	26,818	0	0
114 611_1000 Agriculture/W&M	5,533	1,179	11,023	7,094	0	0	(101)	20,986	0	0
115 620_2580 Big Bear Valley Park & Rec	2,558	0	2,811	2,647	0	0	0	9,702	0	0
116 620_2582 Big Bear Alpine Zoo	1,489	0	2,584	1,803	0	0	0	5,649	0	0
117 621_2476 Community Dev & Housing	2,972	229	8,737	3,872	0	0	(10,996)	11,271	0	0
118 621_5313 Sn Sevaine/Cdr Glen RDA	0	0	169	0	0	0	0	0	0	0
119 625_2584 Bloomington Park & Rec	66	0	985	80	0	0	0	248	0	0
120 631_1000 Airports	1,655	143	7,063	2,077	0	0	21,345	6,276	0	0
121 640_2600 County Library	22,644	0	35,135	28,985	0	0	9,651	85,879	0	0
122 651_1000 County Museum	1,748	0	7,956	2,267	0	0	4,845	6,629	0	0
123 652_1000 Regional Parks	9,022	9,434	41,777	7,801	0	0	108,428	34,218	0	0
124 665_2000 DPW-Transportation	25,068	0	45,402	31,252	0	0	(3,631)	95,071	0	0
125 666_1000 DPW-Surveyor	1,803	0	6,714	2,338	0	0	14,579	6,838	0	0
126 680_1000 Registrar Of Voters	4,265	9,826	18,586	4,884	0	0	17,417	16,174	0	0

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Allocation Summary

Dept:6 340_1000 Aud-Contr/Treas/Tax Coll

Department	Reporting	Special Projects	Transaction Processing	Payroll	School Claims	HS Auditing	Audit Division	EFMS Team	Property Tax	Treasurer/ Tax Collector/ CC
127 691_1000 LUS-Admin	\$3,189	\$13,006	\$3,097	\$4,066	\$0	\$0	\$15,409	\$12,095	\$0	\$0
128 692_1000 LUS-Building and Safety	1,879	950	7,451	2,387	0	0	0	7,126	0	0
129 693_1000 LUS-Code Enforcement	4,589	0	6,335	5,790	0	0	0	17,403	0	0
131 695_1000 LUS Planning	1,889	0	7,323	2,369	0	0	0	7,165	0	0
133 725_5090 Barstow Cemetery District	0	229	(4,491)	729	0	0	0	0	0	0
134 735_5093 29 Palms Cemetery District	0	115	(1,256)	340	0	0	0	0	0	0
135 736_1000 HR-Ctr for Emp Hlth & WlIn	1,145	0	4,204	1,357	0	0	0	4,341	0	0
136 770_3100 Capital Improvement Prgm	0	0	9,418	0	0	0	0	0	0	0
137 780_2734 RES-Chino Agr Preserve	0	0	447	0	0	0	0	0	0	0
138 800_5105 Hesperia Park & Recreation	0	0	(14,049)	15,151	0	0	0	0	0	0
139 860_7497 Retirement Board	5,482	0	6,171	7,027	0	0	0	20,790	0	0
140 862_5039 SBC Transport Authority	5,437	(26,938)	1,065	6,992	0	0	0	20,620	0	0
141 863_5060 Inland Library	83	0	364	115	0	0	0	314	0	0
142 883_5008 Consolid Fire Agy East Vly	6,399	401	(9,146)	8,017	0	0	0	24,268	0	0
143 890_5012 L.A.F.C.O.	472	(1,413)	2,078	614	0	0	(898)	1,791	0	0
144 900_5000 Law Library	0	0	(795)	0	0	0	0	0	0	0
145 903_9900 CFF Commission (First 5)	1,831	0	1,799	2,369	0	0	0	6,943	0	0
146 920_1000 Behavioral Health	47,629	28,591	74,692	58,203	0	0	42,679	180,636	0	0
147 920_2200 Mental Health Services Act	45,295	0	66,863	60,170	0	0	0	171,784	0	0
148 929_1000 Indigent Ambulance	0	0	105	0	0	0	0	0	0	0
149 930_1000 Public Health	59,375	21,794	76,244	76,063	0	0	1,186	225,184	0	0
150 933_1000 PH-Cal Children's Svcs	12,963	0	3,991	16,547	0	0	(647)	49,163	0	0
151 9991_0005 All Other	359	(70,638)	895,041	460	0	0	0	1,360	0	0
152 9992_0006 Self Gov Spcl Districts	0	0	1,871	0	0	0	0	0	0	0
Total	\$1,873,184	\$1,400,868	\$3,596,334	\$2,361,941	\$5,786	\$5,786	\$2,474,280	\$7,110,539	\$0	\$0

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Allocation Summary

Dept:6 340_1000 Aud-Contr/Treas/Tax Coll

Department	Unallowed	Total
0 Direct Billed	\$0	\$1,458,492
5 171_1000 County Counsel	0	78,315
6 340_1000 Aud-Contr/Treas/Tax Coll	0	1,743,667
7 720_1000 Human Resources	0	115,730
8 110_1000 County Admin Office	0	50,634
9 761_1000 Purchasing	0	88,217
10 120_1000 Information Services Dept	0	11,593
11 7302_1000 RES Fac Mgmt- Maintenance	0	49,982
12 7303_1000 RES Fac Mgmt-Custodial	0	25,870
13 7304_1000 RES Fac Mgmt-Grounds	0	7,445
14 770_1000 RES-Project Mgmt Division	0	12,550
15 782_1000 RES Leasing & Acquisition	0	35,827
16 120_4020 ISD-Telecomm Svcs	0	58,804
17 120_4042 ISD-Bus Solutions Dev	0	44,397
18 120_4048 ISD-Computer Operations	0	97,497
19 670_4250 DPW-Solid Waste Mgmt	0	69,248
20 731_4120 Risk Management	0	179,104
21 761_4000 Printing Services	0	11,010
22 761_4004 Surplus Property/ Storage	0	2,948
23 761_4008 Mail/Courier Service	0	29,919
24 791_4064 Fleet Management	0	147,304
25 911_4200 Medical Center	0	2,106,521
26 100_1000 Board Of Supervisors	0	37,396
27 101_1000 Alcohol and Drug Svcs	0	50,625
28 103_1432 CSA 70 EV-1 Citrus Plaza	0	91
29 105_1378 CSA 70 Countywide	0	121,250
30 106_2410 SBC Fire Protection District	0	158,424
31 107_2419 Household Haz Waste	0	15,234
32 107_2421 Fire Marshal Hazmat	0	30,654
33 108_2426 SBC Emerg Services	0	14,951
34 110_2280 Crim Justice Temp Const	0	397
35 110_2300 Courthouse Temp Const	0	397
36 110_2726 Disaster Recovery	0	22
37 111_2686 I.C.E.M.A.	0	12,369
38 113_1000 Law & Justice Group Admin	0	39,599
39 114_1000 Health Admin	0	181
40 115_1000 Community Services Group	0	2,746
41 119_1000 County Schools	0	33,235
42 122_1000 CTC-Court Judicial Benefits	0	26
43 123_1000 CTC-Drug Court Programs	0	128
44 124_1000 CTC-Grand Jury	0	948

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Allocation Summary

Dept:6 340_1000 Aud-Contr/Treas/Tax Coll

Department	Unallowed	Total
45 125_1000 CTC-Indigent Defense Prgm	\$0	\$1,134
46 126_1000 CTC-Trial Court MOE	0	1,023
47 130_1408 CSA 70 ZN D-1 Lk Arrwhead	0	647
48 133_1000 Capital Facilities Leases	0	(4,912)
49 135_4634 CSA 70 Zn F Morongo Vlly	0	785
50 155_1438 CSA 70 Wrightwood	0	242
51 160_1000 Clerk Of The Board	0	14,769
52 165_4674 CSA 70 Glen Helen	0	2,279
53 180_1462 CSA 70 Zn M Rd Wndr Vlly	0	992
54 190_1306 CSA 18 Cedar Pines	0	508
55 197_2510 Flood Control Admin	0	127,974
56 200_1312 CSA 20 Joshua Tree Park	0	5,764
57 205_1464 CSA 70 Zone M Wndr Vlly	0	972
58 208_1498 CSA 70 Zone P-10 Mentone	0	229
59 212_1486 CSA 70 Zone P-6 El Mirage	0	213
60 225_1552 CSA 70 Twin Peaks	0	267
61 230_1558 CSA 70 Erwin Lake	0	224
62 245_1318 CSA 29 Lucern Valley	0	2,781
63 250_1324 CSA 30 Red Mountain	0	184
64 300_1330 CSA 40 Elephant Mtn	0	1,556
65 305_4726 CSA 70 Lytle Creek	0	906
66 306_4652 Glen Helen Sanitation	0	1,784
67 310_1336 CSA 42 Oro Grande Park	0	327
68 310_4500 CSA 42 Oro Grande Sewer	0	443
69 310_4502 CSA 42 Oro Grande Water	0	680
70 311_1000 Assessor-Recorder-Clerk	0	181,953
71 330_1774 CSA 70 Morongo Valley	0	245
72 331_1786 CSA 70 TV-5 Mesa	0	240
73 332_1780 CSA 70 TV-4 Wonder Valley	0	152
74 335_1792 CSA 70 Hinkley Park	0	272
75 350_4806 CSA 70 Hacienda Water	0	932
76 360_4826 CSA 70 Pioneer Town	0	778
77 365_4536 CSA 53 B Fawnskin	0	1,137
78 370_1342 CSA 54 Crest Forest	0	213
79 380_1348 CSA 56 Wrightwood	0	7
80 395_1354 CSA 59 Deer Lodge Park	0	240
81 400_4552 CSA 60 Apple Valley Airport	0	1,684
82 415_1360 CSA 63 Oak Glen-Yucaipa	0	1,417
83 420_4572 CSA 64 Spring Vlly Lk Sewer	0	1,683
84 420_4580 CSA 64 Spring Vlly Lk Water	0	2,304
85 440_1366 CSA 68 Valley of the Moon	0	272

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Allocation Summary

Dept:6 340_1000 Aud-Contr/Treas/Tax Coll

Department	Unallowed	Total
86 441_1000 Sheriff-Contracts	\$0	\$382,972
87 442_1000 Sheriff-Detentions	0	894,348
88 443_1000 Sheriff-Coroner/ Public Adm	0	1,137,308
89 445_1372 CSA 69 Lake Arrowhead	0	230
90 450_1000 Dist Atty-Crim Prosecution	0	399,439
91 452_1000 Child Support Services	0	254,067
92 481_1000 Probation	0	754,673
93 482_1000 PRB Juvenile Justice Gra	0	30,679
94 485_4850 CSA 79 Green Valley	0	1,168
95 490_4744 CSA 70 High Country	0	546
96 491_1000 Public Defender	0	188,137
97 495_4866 CSA 82 Searles Valley	0	1,168
98 498_2240 IHSS Public Authority	0	22,383
99 500_5163 Air Pollution Control Dist	0	(84)
100 501_1000 Human Srvc Admin Claim	0	3,098,581
101 529_1036 Aging & Adult Svcs	0	33,933
102 536_1000 Public Guardian-Consrvtr	0	76,347
103 540_1000 Veterans Affairs	0	17,787
104 547_1810 CSA 120 Etiwanda Endowmt	0	896
105 563_4612 CSA 70 CG Cedar Glen	0	1,117
106 571_2260 Workforce Development	0	130,282
107 575_1300 CSA 70 SL1 Streetlight	0	226
108 580_2434 Vly Regional Service Zone	0	199,266
109 590_2442 N Desert Regional Srvc Zn	0	136,979
110 591_2220 Preschool Services	0	411,326
111 600_2448 Mtn Regional Service Zone	0	62,133
112 601_1000 Economic Dev Agency	0	18,031
113 610_2454 S Desert Rgnl Srvc Zone	0	51,169
114 611_1000 Agriculture/W&M	0	45,715
115 620_2580 Big Bear Valley Park & Rec	0	17,719
116 620_2582 Big Bear Alpine Zoo	0	11,525
117 621_2476 Community Dev & Housing	0	16,085
118 621_5313 Sn Sevaine/Cdr Glen RDA	0	169
119 625_2584 Bloomington Park & Rec	0	1,378
120 631_1000 Airports	0	38,560
121 640_2600 County Library	0	182,293
122 651_1000 County Museum	0	23,446
123 652_1000 Regional Parks	0	210,681
124 665_2000 DPW-Transportation	0	193,162
125 666_1000 DPW-Surveyor	0	32,273
126 680_1000 Registrar Of Voters	0	71,151

**San Bernardino County, California
2 CFR Part 200**

FY2018/19
12/18/2019

Allocation Summary

Dept:6 340_1000 Aud-Contr/Treas/Tax Coll

Department	Unallowed	Total
127 691_1000 LUS-Admin	\$0	\$50,862
128 692_1000 LUS-Building and Safety	0	19,793
129 693_1000 LUS-Code Enforcement	0	34,117
131 695_1000 LUS Planning	0	18,747
133 725_5090 Barstow Cemetery District	0	(3,533)
134 735_5093 29 Palms Cemetery District	0	(801)
135 736_1000 HR-Ctr for Emp Hlth & WlIn	0	11,047
136 770_3100 Capital Improvement Prgm	0	9,418
137 780_2734 RES-Chino Agr Preserve	0	447
138 800_5105 Hesperia Park & Recreation	0	1,101
139 860_7497 Retirement Board	0	39,470
140 862_5039 SBC Transport Authority	0	7,175
141 863_5060 Inland Library	0	875
142 883_5008 Consolid Fire Agy East Vly	0	29,939
143 890_5012 L.A.F.C.O.	0	2,645
144 900_5000 Law Library	0	(795)
145 903_9900 CFF Commission (First 5)	0	12,942
146 920_1000 Behavioral Health	0	432,430
147 920_2200 Mental Health Services Act	0	344,112
148 929_1000 Indigent Ambulance	0	105
149 930_1000 Public Health	0	459,846
150 933_1000 PH-Cal Children's Svcs	0	82,018
151 9991_0005 All Other	0	826,581
152 9992_0006 Self Gov Spcl Districts	0	1,871
Total	\$0	\$18,828,718

Human Resources

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, 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:

Department Costs:

Salaries and employee benefits, other staffing expenses (reimbursement expenses for staffing), services and supplies, central services, which consists of both the Information Services 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 Services 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:

The allowable costs are distributed among all functions based on actual costs, and then allocated to all benefiting entities using the following allocation units:

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

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

A. Department Costs

Dept:7 720_1000 Human Resources

Description	Amount	General Admin	Personnel Services	Employee Benefits	Unemployment Insurance	Civil Svc Commission	EMACS Team	Commuter Services	HRD Admin Support-OCH	
Personnel Costs										
Salaries & Benefits	S1	15,780,613	0	8,787,484	2,633,150	1,866,620	105,040	2,090,644	297,675	0
<i>Salary % Split</i>			<i>.00%</i>	<i>55.69%</i>	<i>16.69%</i>	<i>11.83%</i>	<i>.67%</i>	<i>13.25%</i>	<i>1.89%</i>	<i>.00%</i>
Other Staffing Expenses	P	426,772	0	6,031	386,920	26,821	291	5,373	1,337	0
Subtotal - Personnel Costs		16,207,385	0	8,793,515	3,020,070	1,893,441	105,331	2,096,017	299,012	0
Services & Supplies Cost										
Services and Supplies	P	2,762,197	0	439,356	1,125,917	107,097	51,009	701,423	337,394	0
Central Services	P	842,753	0	238,402	306,618	56,528	8,528	182,008	50,669	0
Travel and Related Expenses	P	64,484	0	23,579	26,675	1,946	2,069	6,201	4,013	0
Other Services & Supplies	P	330,664	0	8,742	210,218	1,102	77	101,265	9,260	0
Interfund Reimbursements	P	(7,589,723)	0	(6,219,989)	(1,231,539)	(107,238)	(8,734)	(161,431)	(36,625)	175,833
Miscellaneous Revenues	P	(3,389,175)	0	(129,500)	(2,743,530)	0	(16,876)	0	(499,267)	0
Subtotal - Services & Supplies		(6,978,799)	0	(5,639,410)	(2,305,641)	59,436	36,073	829,466	(134,556)	175,833
Department Cost Total		9,228,587	0	3,154,104	714,429	1,952,877	141,404	2,925,483	164,456	175,833
Adjustments to Cost										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
Total Costs After Adjustments		9,228,587	0	3,154,104	714,429	1,952,877	141,404	2,925,483	164,456	175,833
General Admin Distribution			0	0	0	0	0	0	0	0
Grand Total		\$9,228,587		\$3,154,104	\$714,429	\$1,952,877	\$141,404	\$2,925,483	\$164,456	\$175,833
								not allocated	not allocated	

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

B. Incoming Costs - (Default Spread Salary%)

Dept:7 720_1000 Human Resources

Department	First Incoming	Second Incoming	Personnel Services	Employee Benefits	Unemployment Insurance	Civil Svc Commission	EMACS Team	Commuter Services	HRD Admin Support-OCH
1 Buildings Depreciation Expense	\$69,777	\$0	\$38,856	\$11,643	\$8,254	\$464	\$9,244	\$1,316	\$0
Subtotal - 0000_0001 Building Depreciation	69,777	0	38,856	11,643	8,254	464	9,244	1,316	0
2 Depreciation Computer/ Equipment	246,191	0	137,092	41,079	29,121	1,639	32,616	4,644	0
Subtotal - 0000_0002 Compt Sftw & Equip Depr	246,191	0	137,092	41,079	29,121	1,639	32,616	4,644	0
4 Utilities	70,829	0	39,442	11,819	8,378	471	9,384	1,336	0
Subtotal - 0000_0004 RES Utilities	70,829	0	39,442	11,819	8,378	471	9,384	1,336	0
5 Legal Services	988,712	96,971	604,566	181,157	128,421	7,227	143,833	20,480	0
Subtotal - 171_1000 County Counsel	988,712	96,971	604,566	181,157	128,421	7,227	143,833	20,480	0
6 Reporting	10,057	752	6,019	1,803	1,278	72	1,432	204	0
6 Special Projects	9,971	828	6,013	1,802	1,277	72	1,431	204	0
6 Transaction Processing	18,002	1,274	10,734	3,216	2,280	128	2,554	364	0
6 Payroll	13,266	859	7,866	2,357	1,671	94	1,871	266	0
6 Audit Division	17,890	1,840	10,987	3,292	2,334	131	2,614	372	0
6 EFMS Team	40,231	760	22,826	6,840	4,849	273	5,431	773	0
Subtotal - 340_1000 Aud-Contr/Treas/Tax Coll	109,418	6,312	64,445	19,311	13,689	770	15,332	2,183	0
7 Personnel Services	0	22,945	12,777	3,829	2,714	153	3,040	433	0
7 Employee Benefits	0	5,546	3,088	925	656	37	735	105	0
7 Unemployment Insurance	0	6,054	3,371	1,010	716	40	802	114	0
7 Civil Svc Commission	0	872	486	145	103	6	116	16	0
7 EMACS Team	0	18,652	10,386	3,112	2,206	124	2,471	352	0
Subtotal - 720_1000 Human Resources	0	54,068	30,108	9,022	6,396	360	7,163	1,020	0
8 Budget & Admin Supp Svcs	0	35,035	19,509	5,846	4,144	233	4,641	661	0
8 Labor Relations	0	2,639	1,469	440	312	18	350	50	0
Subtotal - 110_1000 County Admin Office	0	37,674	20,979	6,286	4,456	251	4,991	711	0
9 Purchasing Services	0	14,007	7,800	2,337	1,657	93	1,856	264	0
Subtotal - 761_1000 Purchasing	0	14,007	7,800	2,337	1,657	93	1,856	264	0
10 Countywide Technology	0	10,480	5,836	1,749	1,240	70	1,388	198	0

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

B. Incoming Costs - (Default Spread Salary%)

Dept:7 720_1000 Human Resources

Department	First Incoming	Second Incoming	Personnel Services	Employee Benefits	Unemployment Insurance	Civil Svc Commission	EMACS Team	Commuter Services	HRD Admin Support-OCH
Subtotal - 120_1000 Information Services Dept	\$0	\$10,480	\$5,836	\$1,749	\$1,240	\$70	\$1,388	\$198	\$0
11 Maintenance Services	0	(3,648)	(2,031)	(609)	(432)	(24)	(483)	(69)	0
Subtotal - 7302_1000 RES Fac Mgmt- Maintenance	0	(3,648)	(2,031)	(609)	(432)	(24)	(483)	(69)	0
12 Custodial Services	0	3,520	1,960	587	416	23	466	66	0
Subtotal - 7303_1000 RES Fac Mgmt-Custodial	0	3,520	1,960	587	416	23	466	66	0
13 Grounds Services	0	1,543	859	257	183	10	204	29	0
Subtotal - 7304_1000 RES Fac Mgmt-Grounds	0	1,543	859	257	183	10	204	29	0
15 Real Estate Services	0	(44)	(24)	(7)	(5)	(0)	(6)	(1)	0
Subtotal - 782_1000 RES Leasing & Acquisition	0	(44)	(24)	(7)	(5)	(0)	(6)	(1)	0
Total Incoming	1,484,928	220,884	949,886	284,631	201,773	11,354	225,989	32,177	0
C. Total Allocated		\$10,934,398	\$4,103,991	\$999,060	\$2,154,650	\$152,758	\$3,151,472	\$196,634	\$175,833
			37.53%	9.14%	19.71%	1.40%	28.82%	1.80%	1.61%

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Personnel Services Allocations

Dept:7 720_1000 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 171_1000 County Counsel	92.00	0.0%	\$17,507	\$0	\$17,507	\$0	\$17,507
6 340_1000 Aud-Contr/Treas/Tax Coll	273.65	1.0%	52,074	0	52,074	0	52,074
7 720_1000 Human Resources	120.58	1.0%	22,945	0	22,945	0	22,945
8 110_1000 County Admin Office	44.65	0.0%	8,497	0	8,497	269	8,766
9 761_1000 Purchasing	26.38	0.0%	5,021	0	5,021	159	5,180
10 120_1000 Information Services Dept	13.69	0.0%	2,606	0	2,606	82	2,688
11 7302_1000 RES Fac Mgmt- Maintenance	68.85	0.0%	13,102	0	13,102	414	13,516
12 7303_1000 RES Fac Mgmt-Custodial	34.68	0.0%	6,599	0	6,599	209	6,807
13 7304_1000 RES Fac Mgmt-Grounds	7.59	0.0%	1,444	0	1,444	46	1,489
14 770_1000 RES-Project Mgmt Division	19.00	0.0%	3,616	0	3,616	114	3,730
15 782_1000 RES Leasing & Acquisition	33.85	0.0%	6,441	0	6,441	204	6,644
16 120_4020 ISD-Telecomm Svcs	82.31	0.0%	15,662	0	15,662	495	16,158
17 120_4042 ISD-Bus Solutions Dev	70.04	0.0%	13,328	0	13,328	422	13,749
18 120_4048 ISD-Computer Operations	137.69	1.0%	26,201	0	26,201	829	27,030
19 670_4250 DPW-Solid Waste Mgmt	74.96	0.0%	14,264	0	14,264	451	14,716
20 731_4120 Risk Management	57.12	0.0%	10,868	0	10,868	344	11,212
21 761_4000 Printing Services	14.31	0.0%	2,723	0	2,723	86	2,809
22 761_4004 Surplus Property/ Storage	4.00	0.0%	761	0	761	24	785
23 761_4008 Mail/Courier Service	19.73	0.0%	3,755	0	3,755	119	3,873
24 791_4064 Fleet Management	89.65	0.0%	17,060	0	17,060	540	17,600
25 911_4200 Medical Center	3,374.73	16.0%	642,177	0	642,177	20,313	662,491
26 100_1000 Board Of Supervisors	54.62	0.0%	10,393	0	10,393	329	10,722
27 101_1000 Alcohol and Drug Svcs	69.31	0.0%	13,189	0	13,189	417	13,606
29 105_1378 CSA 70 Countywide	76.73	0.0%	14,601	0	14,601	462	15,063
30 106_2410 SBC Fire Protection District	197.38	1.0%	37,560	0	37,560	1,188	38,748
31 107_2419 Household Haz Waste	22.27	0.0%	4,238	0	4,238	134	4,372
32 107_2421 Fire Marshal Hazmat	40.31	0.0%	7,670	0	7,670	243	7,913
33 108_2426 SBC Emerg Services	19.27	0.0%	3,667	0	3,667	116	3,783
37 111_2686 I.C.E.M.A.	14.85	0.0%	2,825	0	2,825	89	2,914
38 113_1000 Law & Justice Group Admin	1.27	0.0%	242	0	242	8	249
40 115_1000 Community Services Group	3.31	0.0%	629	0	629	20	649
51 160_1000 Clerk Of The Board	12.62	0.0%	2,401	0	2,401	76	2,477
53 180_1462 CSA 70 Zn M Rd Wndr Vlly	0.92	0.0%	176	0	176	6	181
55 197_2510 Flood Control Admin	151.73	1.0%	28,873	0	28,873	913	29,786
56 200_1312 CSA 20 Joshua Tree Park	6.54	0.0%	1,244	0	1,244	39	1,284
57 205_1464 CSA 70 Zone M Wndr Vlly	1.00	0.0%	190	0	190	6	196
62 245_1318 CSA 29 Lucern Valley	2.35	0.0%	446	0	446	14	461
64 300_1330 CSA 40 Elephant Mtn	1.35	0.0%	256	0	256	8	264
70 311_1000 Assessor-Recorder-Clerk	223.81	1.0%	42,588	0	42,588	1,347	43,936
82 415_1360 CSA 63 Oak Glen-Yucaipa	1.35	0.0%	256	0	256	8	264
86 441_1000 Sheriff-Contracts	590.27	3.0%	112,322	0	112,322	3,553	115,875
87 442_1000 Sheriff-Detentions	1,379.62	7.0%	262,527	0	262,527	8,304	270,831

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Personnel Services Allocations

Dept:7 720_1000 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
88 443_1000 Sheriff-Coroner/ Public Adm	1,701.81	8.0%	\$323,837	\$0	\$323,837	\$10,244	\$334,081
90 450_1000 Dist Atty-Crim Prosecution	520.00	2.0%	98,951	0	98,951	3,130	102,081
91 452_1000 Child Support Services	380.62	2.0%	72,427	0	72,427	2,291	74,718
92 481_1000 Probation	1,152.96	6.0%	219,397	0	219,397	6,940	226,337
93 482_1000 PRB Juvenile Justice Gra	47.54	0.0%	9,046	0	9,046	286	9,332
96 491_1000 Public Defender	240.81	1.0%	45,823	0	45,823	1,449	47,273
98 498_2240 IHSS Public Authority	36.73	0.0%	6,989	0	6,989	221	7,211
100 501_1000 Human Srvc Admin Claim	4,628.58	22.0%	880,772	0	880,772	27,861	908,632
101 529_1036 Aging & Adult Svcs	56.65	0.0%	10,781	0	10,781	341	11,122
102 536_1000 Public Guardian-Consrvtr	34.35	0.0%	6,536	0	6,536	207	6,742
103 540_1000 Veterans Affairs	24.85	0.0%	4,728	0	4,728	150	4,878
104 547_1810 CSA 120 Etiwanda Endowmt	1.12	0.0%	212	0	212	7	219
106 571_2260 Workforce Development	103.96	0.0%	19,783	0	19,783	626	20,409
108 580_2434 Vily Regional Service Zone	321.27	2.0%	61,134	0	61,134	1,934	63,068
109 590_2442 N Desert Regional Srvc Zn	210.77	1.0%	40,107	0	40,107	1,269	41,376
110 591_2220 Preschool Services	652.77	3.0%	124,215	0	124,215	3,929	128,145
111 600_2448 Mtn Regional Service Zone	101.00	0.0%	19,219	0	19,219	608	19,827
112 601_1000 Economic Dev Agency	9.31	0.0%	1,771	0	1,771	56	1,827
113 610_2454 S Desert Rgnl Srvc Zone	78.88	0.0%	15,011	0	15,011	475	15,486
114 611_1000 Agriculture/W&M	61.73	0.0%	11,747	0	11,747	372	12,118
115 620_2580 Big Bear Valley Park & Rec	28.54	0.0%	5,431	0	5,431	172	5,602
116 620_2582 Big Bear Alpine Zoo	16.62	0.0%	3,162	0	3,162	100	3,262
117 621_2476 Community Dev & Housing	33.15	0.0%	6,309	0	6,309	200	6,508
119 625_2584 Bloomington Park & Rec	0.73	0.0%	139	0	139	4	143
120 631_1000 Airports	18.46	0.0%	3,513	0	3,513	111	3,624
121 640_2600 County Library	252.62	1.0%	48,070	0	48,070	1,521	49,591
122 651_1000 County Museum	19.50	0.0%	3,711	0	3,711	117	3,828
123 652_1000 Regional Parks	100.65	0.0%	19,153	0	19,153	606	19,759
124 665_2000 DPW-Transportation	279.65	1.0%	53,215	0	53,215	1,683	54,899
125 666_1000 DPW-Surveyor	20.12	0.0%	3,828	0	3,828	121	3,949
126 680_1000 Registrar Of Voters	47.58	0.0%	9,053	0	9,053	286	9,340
127 691_1000 LUS-Admin	35.58	0.0%	6,770	0	6,770	214	6,984
128 692_1000 LUS-Building and Safety	20.96	0.0%	3,989	0	3,989	126	4,115
129 693_1000 LUS-Code Enforcement	51.19	0.0%	9,741	0	9,741	308	10,050
131 695_1000 LUS Planning	21.08	0.0%	4,011	0	4,011	127	4,138
135 736_1000 HR-Ctr for Emp Hlth & Wlln	12.77	0.0%	2,430	0	2,430	77	2,507
139 860_7497 Retirement Board	61.15	0.0%	11,637	0	11,637	368	12,005
140 862_5039 SBC Transport Authority	60.65	0.0%	11,542	0	11,542	365	11,907
141 863_5060 Inland Library	0.92	0.0%	176	0	176	6	181
142 883_5008 Consolid Fire Agy East Vly	71.38	0.0%	13,584	0	13,584	430	14,013
143 890_5012 L.A.F.C.O.	5.27	0.0%	1,003	0	1,003	32	1,034
145 903_9900 CFF Commission (First 5)	20.42	0.0%	3,886	0	3,886	123	4,009

San Bernardino County, California
2 CFR Part 200

FY2018/19
 12/18/2019

Personnel Services Allocations

Dept:7 720_1000 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
146 920_1000 Behavioral Health	531.35	3.%	\$101,110	\$0	\$101,110	\$3,198	\$104,308
147 920_2200 Mental Health Services Act	505.31	2.%	96,155	0	96,155	3,042	99,197
149 930_1000 Public Health	662.38	3.%	126,045	0	126,045	3,987	130,032
150 933_1000 PH-Cal Children's Svcs	144.62	1.%	27,519	0	27,519	870	28,389
151 9991_0005 All Other	2.00	0.%	381	0	381	12	393
Subtotal	20,920.65	100.%	3,980,991	0	3,980,991	123,000	4,103,991
Direct Bills					0		0
Total					\$3,980,991		\$4,103,991

Basis Units: Number of Employees Served
 Source: County Payroll System

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Employee Benefits Allocations

Dept:7 720_1000 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 171_1000 County Counsel	92.00	0.0%	\$4,231	\$0	\$4,231	\$0	\$4,231
6 340_1000 Aud-Contr/Treas/Tax Coll	273.65	1.0%	12,586	0	12,586	0	12,586
7 720_1000 Human Resources	120.58	1.0%	5,546	0	5,546	0	5,546
8 110_1000 County Admin Office	44.65	0.0%	2,054	0	2,054	81	2,134
9 761_1000 Purchasing	26.38	0.0%	1,214	0	1,214	48	1,261
10 120_1000 Information Services Dept	13.69	0.0%	630	0	630	25	654
11 7302_1000 RES Fac Mgmt- Maintenance	68.85	0.0%	3,167	0	3,167	124	3,291
12 7303_1000 RES Fac Mgmt-Custodial	34.68	0.0%	1,595	0	1,595	63	1,657
13 7304_1000 RES Fac Mgmt-Grounds	7.59	0.0%	349	0	349	14	363
14 770_1000 RES-Project Mgmt Division	19.00	0.0%	874	0	874	34	908
15 782_1000 RES Leasing & Acquisition	33.85	0.0%	1,557	0	1,557	61	1,618
16 120_4020 ISD-Telecomm Svcs	82.31	0.0%	3,786	0	3,786	148	3,934
17 120_4042 ISD-Bus Solutions Dev	70.04	0.0%	3,221	0	3,221	126	3,348
18 120_4048 ISD-Computer Operations	137.69	1.0%	6,333	0	6,333	248	6,581
19 670_4250 DPW-Solid Waste Mgmt	74.96	0.0%	3,448	0	3,448	135	3,583
20 731_4120 Risk Management	57.12	0.0%	2,627	0	2,627	103	2,730
21 761_4000 Printing Services	14.31	0.0%	658	0	658	26	684
22 761_4004 Surplus Property/ Storage	4.00	0.0%	184	0	184	7	191
23 761_4008 Mail/Courier Service	19.73	0.0%	907	0	907	36	943
24 791_4064 Fleet Management	89.65	0.0%	4,123	0	4,123	162	4,285
25 911_4200 Medical Center	3,374.73	16.0%	155,214	0	155,214	6,087	161,301
26 100_1000 Board Of Supervisors	54.62	0.0%	2,512	0	2,512	99	2,610
27 101_1000 Alcohol and Drug Svcs	69.31	0.0%	3,188	0	3,188	125	3,313
29 105_1378 CSA 70 Countywide	76.73	0.0%	3,529	0	3,529	138	3,667
30 106_2410 SBC Fire Protection District	197.38	1.0%	9,078	0	9,078	356	9,434
31 107_2419 Household Haz Waste	22.27	0.0%	1,024	0	1,024	40	1,064
32 107_2421 Fire Marshal Hazmat	40.31	0.0%	1,854	0	1,854	73	1,927
33 108_2426 SBC Emerg Services	19.27	0.0%	886	0	886	35	921
37 111_2686 I.C.E.M.A.	14.85	0.0%	683	0	683	27	710
38 113_1000 Law & Justice Group Admin	1.27	0.0%	58	0	58	2	61
40 115_1000 Community Services Group	3.31	0.0%	152	0	152	6	158
51 160_1000 Clerk Of The Board	12.62	0.0%	580	0	580	23	603
53 180_1462 CSA 70 Zn M Rd Wndr Vlly	0.92	0.0%	42	0	42	2	44
55 197_2510 Flood Control Admin	151.73	1.0%	6,979	0	6,979	274	7,252
56 200_1312 CSA 20 Joshua Tree Park	6.54	0.0%	301	0	301	12	313
57 205_1464 CSA 70 Zone M Wndr Vlly	1.00	0.0%	46	0	46	2	48
62 245_1318 CSA 29 Lucern Valley	2.35	0.0%	108	0	108	4	112
64 300_1330 CSA 40 Elephant Mtn	1.35	0.0%	62	0	62	2	64
70 311_1000 Assessor-Recorder-Clerk	223.81	1.0%	10,294	0	10,294	404	10,697
82 415_1360 CSA 63 Oak Glen-Yucaipa	1.35	0.0%	62	0	62	2	64
86 441_1000 Sheriff-Contracts	590.27	3.0%	27,148	0	27,148	1,065	28,213
87 442_1000 Sheriff-Detentions	1,379.62	7.0%	63,453	0	63,453	2,488	65,941

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Employee Benefits Allocations

Dept:7 720_1000 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
88 443_1000 Sheriff-Coroner/ Public Adm	1,701.81	8.0%	\$78,271	\$0	\$78,271	\$3,069	\$81,341
90 450_1000 Dist Atty-Crim Prosecution	520.00	2.0%	23,916	0	23,916	938	24,854
91 452_1000 Child Support Services	380.62	2.0%	17,506	0	17,506	686	18,192
92 481_1000 Probation	1,152.96	6.0%	53,028	0	53,028	2,080	55,108
93 482_1000 PRB Juvenile Justice Gra	47.54	0.0%	2,186	0	2,186	86	2,272
96 491_1000 Public Defender	240.81	1.0%	11,075	0	11,075	434	11,510
98 498_2240 IHSS Public Authority	36.73	0.0%	1,689	0	1,689	66	1,756
100 501_1000 Human Srvc Admin Claim	4,628.58	22.0%	212,882	0	212,882	8,348	221,231
101 529_1036 Aging & Adult Svcs	56.65	0.0%	2,606	0	2,606	102	2,708
102 536_1000 Public Guardian-Consrvtr	34.35	0.0%	1,580	0	1,580	62	1,642
103 540_1000 Veterans Affairs	24.85	0.0%	1,143	0	1,143	45	1,188
104 547_1810 CSA 120 Etiwanda Endowmt	1.12	0.0%	51	0	51	2	53
106 571_2260 Workforce Development	103.96	0.0%	4,782	0	4,782	188	4,969
108 580_2434 Vily Regional Service Zone	321.27	2.0%	14,776	0	14,776	579	15,356
109 590_2442 N Desert Regional Srvc Zn	210.77	1.0%	9,694	0	9,694	380	10,074
110 591_2220 Preschool Services	652.77	3.0%	30,023	0	30,023	1,177	31,200
111 600_2448 Mtn Regional Service Zone	101.00	0.0%	4,645	0	4,645	182	4,827
112 601_1000 Economic Dev Agency	9.31	0.0%	428	0	428	17	445
113 610_2454 S Desert Rgnl Srvc Zone	78.88	0.0%	3,628	0	3,628	142	3,770
114 611_1000 Agriculture/W&M	61.73	0.0%	2,839	0	2,839	111	2,951
115 620_2580 Big Bear Valley Park & Rec	28.54	0.0%	1,313	0	1,313	51	1,364
116 620_2582 Big Bear Alpine Zoo	16.62	0.0%	764	0	764	30	794
117 621_2476 Community Dev & Housing	33.15	0.0%	1,525	0	1,525	60	1,585
119 625_2584 Bloomington Park & Rec	0.73	0.0%	34	0	34	1	35
120 631_1000 Airports	18.46	0.0%	849	0	849	33	882
121 640_2600 County Library	252.62	1.0%	11,619	0	11,619	456	12,074
122 651_1000 County Museum	19.50	0.0%	897	0	897	35	932
123 652_1000 Regional Parks	100.65	0.0%	4,629	0	4,629	182	4,811
124 665_2000 DPW-Transportation	279.65	1.0%	12,862	0	12,862	504	13,367
125 666_1000 DPW-Surveyor	20.12	0.0%	925	0	925	36	961
126 680_1000 Registrar Of Voters	47.58	0.0%	2,188	0	2,188	86	2,274
127 691_1000 LUS-Admin	35.58	0.0%	1,636	0	1,636	64	1,700
128 692_1000 LUS-Building and Safety	20.96	0.0%	964	0	964	38	1,002
129 693_1000 LUS-Code Enforcement	51.19	0.0%	2,354	0	2,354	92	2,447
131 695_1000 LUS Planning	21.08	0.0%	969	0	969	38	1,007
135 736_1000 HR-Ctr for Emp Hlth & Wlln	12.77	0.0%	587	0	587	23	610
139 860_7497 Retirement Board	61.15	0.0%	2,813	0	2,813	110	2,923
140 862_5039 SBC Transport Authority	60.65	0.0%	2,790	0	2,790	109	2,899
141 863_5060 Inland Library	0.92	0.0%	42	0	42	2	44
142 883_5008 Consolid Fire Agy East Vly	71.38	0.0%	3,283	0	3,283	129	3,412
143 890_5012 L.A.F.C.O.	5.27	0.0%	242	0	242	10	252
145 903_9900 CFF Commission (First 5)	20.42	0.0%	939	0	939	37	976

San Bernardino County, California
2 CFR Part 200

FY2018/19
 12/18/2019

Employee Benefits Allocations

Dept:7 720_1000 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
146 920_1000 Behavioral Health	531.35	3.%	\$24,438	\$0	\$24,438	\$958	\$25,397
147 920_2200 Mental Health Services Act	505.31	2.%	23,241	0	23,241	911	24,152
149 930_1000 Public Health	662.38	3.%	30,465	0	30,465	1,195	31,660
150 933_1000 PH-Cal Children's Svcs	144.62	1.%	6,651	0	6,651	261	6,912
151 9991_0005 All Other	2.00	0.%	92	0	92	4	96
Subtotal	20,920.65	100.%	962,204	0	962,204	36,857	999,060
Direct Bills					0		0
Total					\$962,204		\$999,060

Basis Units: Number of Employees Covered
 Source: County Payroll System

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Unemployment Insurance Allocations

Dept:7 720_1000 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 171_1000 County Counsel	7,102	0.0%	\$8,617	\$0	\$8,617	\$0	\$8,617
6 340_1000 Aud-Contr/Treas/Tax Coll	7,594	0.0%	9,214	0	9,214	0	9,214
7 720_1000 Human Resources	4,990	0.0%	6,054	0	6,054	0	6,054
9 761_1000 Purchasing	664	0.0%	806	0	806	10	816
12 7303_1000 RES Fac Mgmt-Custodial	4,603	0.0%	5,585	0	5,585	69	5,654
14 770_1000 RES-Project Mgmt Division	262	0.0%	318	0	318	4	322
15 782_1000 RES Leasing & Acquisition	900	0.0%	1,092	0	1,092	14	1,106
16 120_4020 ISD-Telecomm Svcs	11,700	1.0%	14,195	0	14,195	176	14,372
17 120_4042 ISD-Bus Solutions Dev	19	0.0%	23	0	23	0	23
18 120_4048 ISD-Computer Operations	11,700	1.0%	14,195	0	14,195	176	14,372
20 731_4120 Risk Management	851	0.0%	1,032	0	1,032	13	1,045
23 761_4008 Mail/Courier Service	1,061	0.0%	1,287	0	1,287	16	1,303
24 791_4064 Fleet Management	5,132	0.0%	6,227	0	6,227	77	6,304
25 911_4200 Medical Center	214,269	12.0%	259,967	0	259,967	3,227	263,195
26 100_1000 Board Of Supervisors	15,483	1.0%	18,785	0	18,785	233	19,018
27 101_1000 Alcohol and Drug Svcs	6,512	0.0%	7,901	0	7,901	98	7,999
30 106_2410 SBC Fire Protection District	44,680	3.0%	54,209	0	54,209	673	54,882
55 197_2510 Flood Control Admin	9,264	1.0%	11,240	0	11,240	140	11,379
70 311_1000 Assessor-Recorder-Clerk	29,348	2.0%	35,607	0	35,607	442	36,049
86 441_1000 Sheriff-Contracts	1,134	0.0%	1,376	0	1,376	17	1,393
87 442_1000 Sheriff-Detentions	32,768	2.0%	39,757	0	39,757	494	40,250
88 443_1000 Sheriff-Coroner/ Public Adm	41,628	2.0%	50,506	0	50,506	627	51,133
90 450_1000 Dist Atty-Crim Prosecution	14,612	1.0%	17,728	0	17,728	220	17,948
91 452_1000 Child Support Services	27,233	2.0%	33,041	0	33,041	410	33,451
92 481_1000 Probation	90,254	5.0%	109,503	0	109,503	1,359	110,862
96 491_1000 Public Defender	19,815	1.0%	24,041	0	24,041	298	24,339
98 498_2240 IHSS Public Authority	25,633	1.0%	31,100	0	31,100	386	31,486
100 501_1000 Human Srvc Admin Claim	306,803	17.0%	372,236	0	372,236	4,621	376,857
101 529_1036 Aging & Adult Svcs	2,168	0.0%	2,630	0	2,630	33	2,663
106 571_2260 Workforce Development	28,072	2.0%	34,059	0	34,059	423	34,482
108 580_2434 Vly Regional Service Zone	2	0.0%	2	0	2	0	2
109 590_2442 N Desert Regional Srvc Zn	152	0.0%	184	0	184	2	187
110 591_2220 Preschool Services	492,816	28.0%	597,921	0	597,921	7,423	605,344
117 621_2476 Community Dev & Housing	11,486	1.0%	13,936	0	13,936	173	14,109
120 631_1000 Airports	1,227	0.0%	1,489	0	1,489	18	1,507
121 640_2600 County Library	24,890	1.0%	30,198	0	30,198	375	30,573
123 652_1000 Regional Parks	7,830	0.0%	9,500	0	9,500	118	9,618
124 665_2000 DPW-Transportation	65,057	4.0%	78,932	0	78,932	980	79,912
126 680_1000 Registrar Of Voters	45,357	3.0%	55,031	0	55,031	683	55,714
127 691_1000 LUS-Admin	5,285	0.0%	6,412	0	6,412	80	6,492
131 695_1000 LUS Planning	18,624	1.0%	22,596	0	22,596	281	22,877
139 860_7497 Retirement Board	2,700	0.0%	3,276	0	3,276	41	3,317

San Bernardino County, California
2 CFR Part 200

FY2018/19
 12/18/2019

Unemployment Insurance Allocations

Dept:7 720_1000 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
145 903_9900 CFF Commission (First 5)	11,700	1.0%	\$14,195	\$0	\$14,195	\$176	\$14,372
146 920_1000 Behavioral Health	23,293	1.0%	28,261	0	28,261	351	28,612
147 920_2200 Mental Health Services Act	28,163	2.0%	34,169	0	34,169	424	34,594
149 930_1000 Public Health	45,126	3.0%	54,750	0	54,750	680	55,430
150 933_1000 PH-Cal Children's Svcs	4,399	0.0%	5,337	0	5,337	66	5,403
Subtotal	1,754,361	100.0%	2,128,523	0	2,128,523	26,127	2,154,650
Direct Bills					0		0
Total					\$2,128,523		\$2,154,650

Basis Units: Actual Cost of Unemployment Claims
 Source: Human Resources

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Civil Svc Commission Allocations

Dept:7 720_1000 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 171_1000 County Counsel	92.00	0.0%	\$665	\$0	\$665	\$0	\$665
6 340_1000 Aud-Contr/Treas/Tax Coll	273.65	1.0%	1,979	0	1,979	0	1,979
7 720_1000 Human Resources	120.58	1.0%	872	0	872	0	872
8 110_1000 County Admin Office	44.65	0.0%	323	0	323	3	326
9 761_1000 Purchasing	26.38	0.0%	191	0	191	2	193
10 120_1000 Information Services Dept	13.69	0.0%	99	0	99	1	100
11 7302_1000 RES Fac Mgmt- Maintenance	68.85	0.0%	498	0	498	5	503
12 7303_1000 RES Fac Mgmt-Custodial	34.68	0.0%	251	0	251	2	253
13 7304_1000 RES Fac Mgmt-Grounds	7.59	0.0%	55	0	55	1	55
14 770_1000 RES-Project Mgmt Division	19.00	0.0%	137	0	137	1	139
15 782_1000 RES Leasing & Acquisition	33.85	0.0%	245	0	245	2	247
16 120_4020 ISD-Telecomm Svcs	82.31	0.0%	595	0	595	6	601
17 120_4042 ISD-Bus Solutions Dev	70.04	0.0%	506	0	506	5	512
18 120_4048 ISD-Computer Operations	137.69	1.0%	996	0	996	10	1,006
19 670_4250 DPW-Solid Waste Mgmt	74.96	0.0%	542	0	542	5	547
20 731_4120 Risk Management	57.12	0.0%	413	0	413	4	417
21 761_4000 Printing Services	14.31	0.0%	103	0	103	1	104
22 761_4004 Surplus Property/ Storage	4.00	0.0%	29	0	29	0	29
23 761_4008 Mail/Courier Service	19.73	0.0%	143	0	143	1	144
24 791_4064 Fleet Management	89.65	0.0%	648	0	648	6	655
25 911_4200 Medical Center	3,374.73	16.0%	24,404	0	24,404	243	24,647
26 100_1000 Board Of Supervisors	54.62	0.0%	395	0	395	4	399
27 101_1000 Alcohol and Drug Svcs	69.31	0.0%	501	0	501	5	506
29 105_1378 CSA 70 Countywide	76.73	0.0%	555	0	555	6	560
30 106_2410 SBC Fire Protection District	197.38	1.0%	1,427	0	1,427	14	1,442
31 107_2419 Household Haz Waste	22.27	0.0%	161	0	161	2	163
32 107_2421 Fire Marshal Hazmat	40.31	0.0%	291	0	291	3	294
33 108_2426 SBC Emerg Services	19.27	0.0%	139	0	139	1	141
37 111_2686 I.C.E.M.A.	14.85	0.0%	107	0	107	1	108
38 113_1000 Law & Justice Group Admin	1.27	0.0%	9	0	9	0	9
40 115_1000 Community Services Group	3.31	0.0%	24	0	24	0	24
51 160_1000 Clerk Of The Board	12.62	0.0%	91	0	91	1	92
53 180_1462 CSA 70 Zn M Rd Wndr Vlly	0.92	0.0%	7	0	7	0	7
55 197_2510 Flood Control Admin	151.73	1.0%	1,097	0	1,097	11	1,108
56 200_1312 CSA 20 Joshua Tree Park	6.54	0.0%	47	0	47	0	48
57 205_1464 CSA 70 Zone M Wndr Vlly	1.00	0.0%	7	0	7	0	7
62 245_1318 CSA 29 Lucern Valley	2.35	0.0%	17	0	17	0	17
64 300_1330 CSA 40 Elephant Mtn	1.35	0.0%	10	0	10	0	10
70 311_1000 Assessor-Recorder-Clerk	223.81	1.0%	1,618	0	1,618	16	1,635
82 415_1360 CSA 63 Oak Glen-Yucaipa	1.35	0.0%	10	0	10	0	10
86 441_1000 Sheriff-Contracts	590.27	3.0%	4,269	0	4,269	42	4,311
87 442_1000 Sheriff-Detentions	1,379.62	7.0%	9,977	0	9,977	99	10,076

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Civil Svc Commission Allocations

Dept:7 720_1000 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
88 443_1000 Sheriff-Coroner/ Public Adm	1,701.81	8.0%	\$12,307	\$0	\$12,307	\$122	\$12,429
90 450_1000 Dist Atty-Crim Prosecution	520.00	2.0%	3,760	0	3,760	37	3,798
91 452_1000 Child Support Services	380.62	2.0%	2,752	0	2,752	27	2,780
92 481_1000 Probation	1,152.96	6.0%	8,338	0	8,338	83	8,421
93 482_1000 PRB Juvenile Justice Gra	47.54	0.0%	344	0	344	3	347
96 491_1000 Public Defender	240.81	1.0%	1,741	0	1,741	17	1,759
98 498_2240 IHSS Public Authority	36.73	0.0%	266	0	266	3	268
100 501_1000 Human Srvc Admin Claim	4,628.58	22.0%	33,472	0	33,472	333	33,805
101 529_1036 Aging & Adult Svcs	56.65	0.0%	410	0	410	4	414
102 536_1000 Public Guardian-Consrvtr	34.35	0.0%	248	0	248	2	251
103 540_1000 Veterans Affairs	24.85	0.0%	180	0	180	2	181
104 547_1810 CSA 120 Etiwanda Endowmt	1.12	0.0%	8	0	8	0	8
106 571_2260 Workforce Development	103.96	0.0%	752	0	752	7	759
108 580_2434 Vily Regional Service Zone	321.27	2.0%	2,323	0	2,323	23	2,346
109 590_2442 N Desert Regional Srvc Zn	210.77	1.0%	1,524	0	1,524	15	1,539
110 591_2220 Preschool Services	652.77	3.0%	4,721	0	4,721	47	4,767
111 600_2448 Mtn Regional Service Zone	101.00	0.0%	730	0	730	7	738
112 601_1000 Economic Dev Agency	9.31	0.0%	67	0	67	1	68
113 610_2454 S Desert Rgnl Srvc Zone	78.88	0.0%	570	0	570	6	576
114 611_1000 Agriculture/W&M	61.73	0.0%	446	0	446	4	451
115 620_2580 Big Bear Valley Park & Rec	28.54	0.0%	206	0	206	2	208
116 620_2582 Big Bear Alpine Zoo	16.62	0.0%	120	0	120	1	121
117 621_2476 Community Dev & Housing	33.15	0.0%	240	0	240	2	242
119 625_2584 Bloomington Park & Rec	0.73	0.0%	5	0	5	0	5
120 631_1000 Airports	18.46	0.0%	134	0	134	1	135
121 640_2600 County Library	252.62	1.0%	1,827	0	1,827	18	1,845
122 651_1000 County Museum	19.50	0.0%	141	0	141	1	142
123 652_1000 Regional Parks	100.65	0.0%	728	0	728	7	735
124 665_2000 DPW-Transportation	279.65	1.0%	2,022	0	2,022	20	2,042
125 666_1000 DPW-Surveyor	20.12	0.0%	145	0	145	1	147
126 680_1000 Registrar Of Voters	47.58	0.0%	344	0	344	3	347
127 691_1000 LUS-Admin	35.58	0.0%	257	0	257	3	260
128 692_1000 LUS-Building and Safety	20.96	0.0%	152	0	152	2	153
129 693_1000 LUS-Code Enforcement	51.19	0.0%	370	0	370	4	374
131 695_1000 LUS Planning	21.08	0.0%	152	0	152	2	154
135 736_1000 HR-Ctr for Emp Hlth & Wlln	12.77	0.0%	92	0	92	1	93
139 860_7497 Retirement Board	61.15	0.0%	442	0	442	4	447
140 862_5039 SBC Transport Authority	60.65	0.0%	439	0	439	4	443
141 863_5060 Inland Library	0.92	0.0%	7	0	7	0	7
142 883_5008 Consolid Fire Agy East Vly	71.38	0.0%	516	0	516	5	521
143 890_5012 L.A.F.C.O.	5.27	0.0%	38	0	38	0	38
145 903_9900 CFF Commission (First 5)	20.42	0.0%	148	0	148	1	149

San Bernardino County, California
2 CFR Part 200

FY2018/19
 12/18/2019

Civil Svc Commission Allocations

Dept:7 720_1000 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
146 920_1000 Behavioral Health	531.35	3.%	\$3,842	\$0	\$3,842	\$38	\$3,881
147 920_2200 Mental Health Services Act	505.31	2.%	3,654	0	3,654	36	3,690
149 930_1000 Public Health	662.38	3.%	4,790	0	4,790	48	4,838
150 933_1000 PH-Cal Children's Svcs	144.62	1.%	1,046	0	1,046	10	1,056
151 9991_0005 All Other	2.00	0.%	14	0	14	0	15
Subtotal	20,920.65	100.%	151,288	0	151,288	1,470	152,758
Direct Bills					0		0
Total					\$151,288		\$152,758

Basis Units: Number of Employees Covered
 Source: County Payroll System

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

EMACS Team Allocations

Dept:7 720_1000 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 171_1000 County Counsel	2,410.00	0.0%	\$14,065	\$0	\$14,065	\$0	\$14,065
6 340_1000 Aud-Contr/Treas/Tax Coll	7,123.00	1.0%	41,570	0	41,570	0	41,570
7 720_1000 Human Resources	3,196.00	1.0%	18,652	0	18,652	0	18,652
8 110_1000 County Admin Office	1,193.00	0.0%	6,962	0	6,962	67	7,029
9 761_1000 Purchasing	690.00	0.0%	4,027	0	4,027	39	4,066
10 120_1000 Information Services Dept	359.00	0.0%	2,095	0	2,095	20	2,115
11 7302_1000 RES Fac Mgmt- Maintenance	1,811.34	0.0%	10,571	0	10,571	101	10,673
12 7303_1000 RES Fac Mgmt-Custodial	882.90	0.0%	5,153	0	5,153	49	5,202
13 7304_1000 RES Fac Mgmt-Grounds	199.76	0.0%	1,166	0	1,166	11	1,177
14 770_1000 RES-Project Mgmt Division	515.00	0.0%	3,006	0	3,006	29	3,034
15 782_1000 RES Leasing & Acquisition	848.00	0.0%	4,949	0	4,949	48	4,996
16 120_4020 ISD-Telecomm Svcs	2,125.00	0.0%	12,402	0	12,402	119	12,521
17 120_4042 ISD-Bus Solutions Dev	1,838.00	0.0%	10,727	0	10,727	103	10,830
18 120_4048 ISD-Computer Operations	3,601.00	1.0%	21,016	0	21,016	202	21,217
19 670_4250 DPW-Solid Waste Mgmt	1,964.00	0.0%	11,462	0	11,462	110	11,572
20 731_4120 Risk Management	1,502.00	0.0%	8,766	0	8,766	84	8,850
21 761_4000 Printing Services	372.00	0.0%	2,171	0	2,171	21	2,192
22 761_4004 Surplus Property/ Storage	105.00	0.0%	613	0	613	6	619
23 761_4008 Mail/Courier Service	495.00	0.0%	2,889	0	2,889	28	2,917
24 791_4064 Fleet Management	2,316.00	0.0%	13,516	0	13,516	130	13,646
25 911_4200 Medical Center	85,717.00	16.0%	500,246	0	500,246	4,803	505,049
26 100_1000 Board Of Supervisors	1,422.00	0.0%	8,299	0	8,299	80	8,379
27 101_1000 Alcohol and Drug Svcs	1,751.00	0.0%	10,219	0	10,219	98	10,317
29 105_1378 CSA 70 Countywide	2,020.00	0.0%	11,789	0	11,789	113	11,902
30 106_2410 SBC Fire Protection District	4,872.00	1.0%	28,433	0	28,433	273	28,706
31 107_2419 Household Haz Waste	494.00	0.0%	2,883	0	2,883	28	2,911
32 107_2421 Fire Marshal Hazmat	1,143.00	0.0%	6,671	0	6,671	64	6,735
33 108_2426 SBC Emerg Services	503.00	0.0%	2,936	0	2,936	28	2,964
37 111_2686 I.C.E.M.A.	387.00	0.0%	2,259	0	2,259	22	2,280
38 113_1000 Law & Justice Group Admin	27.00	0.0%	158	0	158	2	159
40 115_1000 Community Services Group	87.00	0.0%	508	0	508	5	513
51 160_1000 Clerk Of The Board	330.00	0.0%	1,926	0	1,926	18	1,944
53 180_1462 CSA 70 Zn M Rd Wndr Vlly	26.00	0.0%	152	0	152	1	153
55 197_2510 Flood Control Admin	3,924.00	1.0%	22,901	0	22,901	220	23,120
56 200_1312 CSA 20 Joshua Tree Park	168.00	0.0%	980	0	980	9	990
57 205_1464 CSA 70 Zone M Wndr Vlly	24.00	0.0%	140	0	140	1	141
62 245_1318 CSA 29 Lucern Valley	60.00	0.0%	350	0	350	3	354
64 300_1330 CSA 40 Elephant Mtn	35.00	0.0%	204	0	204	2	206
70 311_1000 Assessor-Recorder-Clerk	5,842.00	1.0%	34,094	0	34,094	327	34,421
82 415_1360 CSA 63 Oak Glen-Yucaipa	37.00	0.0%	216	0	216	2	218
86 441_1000 Sheriff-Contracts	15,344.00	3.0%	89,548	0	89,548	860	90,408
87 442_1000 Sheriff-Detentions	35,719.00	7.0%	208,457	0	208,457	2,001	210,458

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

EMACS Team Allocations

Dept:7 720_1000 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
88 443_1000 Sheriff-Coroner/ Public Adm	41,151.00	8.0%	\$240,158	\$0	\$240,158	\$2,306	\$242,464
90 450_1000 Dist Atty-Crim Prosecution	13,521.00	3.0%	78,909	0	78,909	758	79,666
91 452_1000 Child Support Services	9,808.00	2.0%	57,240	0	57,240	550	57,789
92 481_1000 Probation	29,957.00	6.0%	174,830	0	174,830	1,679	176,508
93 482_1000 PRB Juvenile Justice Gra	1,237.00	0.0%	7,219	0	7,219	69	7,288
96 491_1000 Public Defender	6,299.00	1.0%	36,761	0	36,761	353	37,114
98 498_2240 IHSS Public Authority	964.00	0.0%	5,626	0	5,626	54	5,680
100 501_1000 Human Srvc Admin Claim	117,742.00	22.0%	687,145	0	687,145	6,597	693,742
101 529_1036 Aging & Adult Svcs	1,459.00	0.0%	8,515	0	8,515	82	8,597
102 536_1000 Public Guardian-Consrvtr	867.00	0.0%	5,060	0	5,060	49	5,108
103 540_1000 Veterans Affairs	645.00	0.0%	3,764	0	3,764	36	3,800
104 547_1810 CSA 120 Etiwanda Endowmt	29.00	0.0%	169	0	169	2	171
106 571_2260 Workforce Development	2,710.00	1.0%	15,816	0	15,816	152	15,967
108 580_2434 Vily Regional Service Zone	7,803.00	1.0%	45,538	0	45,538	437	45,976
109 590_2442 N Desert Regional Srvc Zn	4,960.00	1.0%	28,947	0	28,947	278	29,225
110 591_2220 Preschool Services	15,770.00	3.0%	92,034	0	92,034	884	92,918
111 600_2448 Mtn Regional Service Zone	2,185.00	0.0%	12,752	0	12,752	122	12,874
112 601_1000 Economic Dev Agency	245.00	0.0%	1,430	0	1,430	14	1,444
113 610_2454 S Desert Rgnl Srvc Zone	1,831.00	0.0%	10,686	0	10,686	103	10,788
114 611_1000 Agriculture/W&M	1,605.00	0.0%	9,367	0	9,367	90	9,457
115 620_2580 Big Bear Valley Park & Rec	599.00	0.0%	3,496	0	3,496	34	3,529
116 620_2582 Big Bear Alpine Zoo	408.00	0.0%	2,381	0	2,381	23	2,404
117 621_2476 Community Dev & Housing	876.00	0.0%	5,112	0	5,112	49	5,161
119 625_2584 Bloomington Park & Rec	18.00	0.0%	105	0	105	1	106
120 631_1000 Airports	470.00	0.0%	2,743	0	2,743	26	2,769
121 640_2600 County Library	6,558.00	1.0%	38,273	0	38,273	367	38,640
122 651_1000 County Museum	513.00	0.0%	2,994	0	2,994	29	3,023
123 652_1000 Regional Parks	1,765.00	0.0%	10,301	0	10,301	99	10,399
124 665_2000 DPW-Transportation	7,071.00	1.0%	41,267	0	41,267	396	41,663
125 666_1000 DPW-Surveyor	529.00	0.0%	3,087	0	3,087	30	3,117
126 680_1000 Registrar Of Voters	1,105.00	0.0%	6,449	0	6,449	62	6,511
127 691_1000 LUS-Admin	920.00	0.0%	5,369	0	5,369	52	5,421
128 692_1000 LUS-Building and Safety	540.00	0.0%	3,151	0	3,151	30	3,182
129 693_1000 LUS-Code Enforcement	1,310.00	0.0%	7,645	0	7,645	73	7,719
131 695_1000 LUS Planning	536.00	0.0%	3,128	0	3,128	30	3,158
133 725_5090 Barstow Cemetery District	165.00	0.0%	963	0	963	9	972
134 735_5093 29 Palms Cemetery District	77.00	0.0%	449	0	449	4	454
135 736_1000 HR-Ctr for Emp Hlth & Wlln	307.00	0.0%	1,792	0	1,792	17	1,809
138 800_5105 Hesperia Park & Recreation	3,428.00	1.0%	20,006	0	20,006	192	20,198
139 860_7497 Retirement Board	1,590.00	0.0%	9,279	0	9,279	89	9,368
140 862_5039 SBC Transport Authority	1,582.00	0.0%	9,233	0	9,233	89	9,321
141 863_5060 Inland Library	26.00	0.0%	152	0	152	1	153

San Bernardino County, California
2 CFR Part 200

FY2018/19
 12/18/2019

EMACS Team Allocations

Dept:7 720_1000 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
142 883_5008 Consolid Fire Agy East Vly	1,814.00	0.0%	\$10,587	\$0	\$10,587	\$102	\$10,688
143 890_5012 L.A.F.C.O.	139.00	0.0%	811	0	811	8	819
145 903_9900 CFF Commission (First 5)	536.00	0.0%	3,128	0	3,128	30	3,158
146 920_1000 Behavioral Health	13,169.00	2.0%	76,855	0	76,855	738	77,592
147 920_2200 Mental Health Services Act	13,614.00	3.0%	79,452	0	79,452	763	80,214
149 930_1000 Public Health	17,210.00	3.0%	100,438	0	100,438	964	101,402
150 933_1000 PH-Cal Children's Svcs	3,744.00	1.0%	21,850	0	21,850	210	22,060
151 9991_0005 All Other	104.00	0.0%	607	0	607	6	613
Subtotal	534,989.00	100.0%	3,122,209	0	3,122,209	29,263	3,151,472
Direct Bills					0		0
Total					\$3,122,209		\$3,151,472

Basis Units: Number of Payroll Warrants
 Source: County Payroll System

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Allocation Summary

Dept:7 720_1000 Human Resources

Department	Personnel Services	Employee Benefits	Unemployment Insurance	Civil Svc Commission	EMACS Team	Commuter Services	HRD Admin Support-OCH	Total
5 171_1000 County Counsel	\$17,507	\$4,231	\$8,617	\$665	\$14,065	\$0	\$0	\$45,085
6 340_1000 Aud-Contr/Treas/Tax Coll	52,074	12,586	9,214	1,979	41,570	0	0	117,422
7 720_1000 Human Resources	22,945	5,546	6,054	872	18,652	0	0	54,068
8 110_1000 County Admin Office	8,766	2,134	0	326	7,029	0	0	18,256
9 761_1000 Purchasing	5,180	1,261	816	193	4,066	0	0	11,514
10 120_1000 Information Services Dept	2,688	654	0	100	2,115	0	0	5,558
11 7302_1000 RES Fac Mgmt- Maintenance	13,516	3,291	0	503	10,673	0	0	27,983
12 7303_1000 RES Fac Mgmt-Custodial	6,807	1,657	5,654	253	5,202	0	0	19,574
13 7304_1000 RES Fac Mgmt-Grounds	1,489	363	0	55	1,177	0	0	3,084
14 770_1000 RES-Project Mgmt Division	3,730	908	322	139	3,034	0	0	8,133
15 782_1000 RES Leasing & Acquisition	6,644	1,618	1,106	247	4,996	0	0	14,611
16 120_4020 ISD-Telecomm Svcs	16,158	3,934	14,372	601	12,521	0	0	47,585
17 120_4042 ISD-Bus Solutions Dev	13,749	3,348	23	512	10,830	0	0	28,461
18 120_4048 ISD-Computer Operations	27,030	6,581	14,372	1,006	21,217	0	0	70,206
19 670_4250 DPW-Solid Waste Mgmt	14,716	3,583	0	547	11,572	0	0	30,418
20 731_4120 Risk Management	11,212	2,730	1,045	417	8,850	0	0	24,255
21 761_4000 Printing Services	2,809	684	0	104	2,192	0	0	5,789
22 761_4004 Surplus Property/ Storage	785	191	0	29	619	0	0	1,624
23 761_4008 Mail/Courier Service	3,873	943	1,303	144	2,917	0	0	9,180
24 791_4064 Fleet Management	17,600	4,285	6,304	655	13,646	0	0	42,490
25 911_4200 Medical Center	662,491	161,301	263,195	24,647	505,049	0	0	1,616,683
26 100_1000 Board Of Supervisors	10,722	2,610	19,018	399	8,379	0	0	41,128
27 101_1000 Alcohol and Drug Svcs	13,606	3,313	7,999	506	10,317	0	0	35,741
29 105_1378 CSA 70 Countywide	15,063	3,667	0	560	11,902	0	0	31,193
30 106_2410 SBC Fire Protection District	38,748	9,434	54,882	1,442	28,706	0	0	133,213
31 107_2419 Household Haz Waste	4,372	1,064	0	163	2,911	0	0	8,509
32 107_2421 Fire Marshal Hazmat	7,913	1,927	0	294	6,735	0	0	16,868
33 108_2426 SBC Emerg Services	3,783	921	0	141	2,964	0	0	7,808
37 111_2686 I.C.E.M.A.	2,914	710	0	108	2,280	0	0	6,013
38 113_1000 Law & Justice Group Admin	249	61	0	9	159	0	0	478
40 115_1000 Community Services Group	649	158	0	24	513	0	0	1,344
51 160_1000 Clerk Of The Board	2,477	603	0	92	1,944	0	0	5,116
53 180_1462 CSA 70 Zn M Rd Wndr Vlly	181	44	0	7	153	0	0	385
55 197_2510 Flood Control Admin	29,786	7,252	11,379	1,108	23,120	0	0	72,646
56 200_1312 CSA 20 Joshua Tree Park	1,284	313	0	48	990	0	0	2,634
57 205_1464 CSA 70 Zone M Wndr Vlly	196	48	0	7	141	0	0	393
62 245_1318 CSA 29 Lucern Valley	461	112	0	17	354	0	0	943
64 300_1330 CSA 40 Elephant Mtn	264	64	0	10	206	0	0	545
70 311_1000 Assessor-Recorder-Clerk	43,936	10,697	36,049	1,635	34,421	0	0	126,738
82 415_1360 CSA 63 Oak Glen-Yucaipa	264	64	0	10	218	0	0	556
86 441_1000 Sheriff-Contracts	115,875	28,213	1,393	4,311	90,408	0	0	240,200

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Allocation Summary

Dept:7 720_1000 Human Resources

Department	Personnel Services	Employee Benefits	Unemployment Insurance	Civil Svc Commission	EMACS Team	Commuter Services	HRD Admin Support-OCH	Total
87 442_1000 Sheriff-Detentions	\$270,831	\$65,941	\$40,250	\$10,076	\$210,458	\$0	\$0	\$597,557
88 443_1000 Sheriff-Coroner/ Public Adm	334,081	81,341	51,133	12,429	242,464	0	0	721,448
90 450_1000 Dist Atty-Crim Prosecution	102,081	24,854	17,948	3,798	79,666	0	0	228,348
91 452_1000 Child Support Services	74,718	18,192	33,451	2,780	57,789	0	0	186,931
92 481_1000 Probation	226,337	55,108	110,862	8,421	176,508	0	0	577,236
93 482_1000 PRB Juvenile Justice Gra	9,332	2,272	0	347	7,288	0	0	19,240
96 491_1000 Public Defender	47,273	11,510	24,339	1,759	37,114	0	0	121,995
98 498_2240 IHSS Public Authority	7,211	1,756	31,486	268	5,680	0	0	46,400
100 501_1000 Human Srvc Admin Claim	908,632	221,231	376,857	33,805	693,742	0	0	2,234,267
101 529_1036 Aging & Adult Svcs	11,122	2,708	2,663	414	8,597	0	0	25,503
102 536_1000 Public Guardian-Consrvtr	6,742	1,642	0	251	5,108	0	0	13,743
103 540_1000 Veterans Affairs	4,878	1,188	0	181	3,800	0	0	10,047
104 547_1810 CSA 120 Etiwanda Endowmt	219	53	0	8	171	0	0	451
106 571_2260 Workforce Development	20,409	4,969	34,482	759	15,967	0	0	76,586
108 580_2434 Vly Regional Service Zone	63,068	15,356	2	2,346	45,976	0	0	126,748
109 590_2442 N Desert Regional Srvc Zn	41,376	10,074	187	1,539	29,225	0	0	82,401
110 591_2220 Preschool Services	128,145	31,200	605,344	4,767	92,918	0	0	862,374
111 600_2448 Mtn Regional Service Zone	19,827	4,827	0	738	12,874	0	0	38,266
112 601_1000 Economic Dev Agency	1,827	445	0	68	1,444	0	0	3,784
113 610_2454 S Desert Rgnl Srvc Zone	15,486	3,770	0	576	10,788	0	0	30,621
114 611_1000 Agriculture/W&M	12,118	2,951	0	451	9,457	0	0	24,976
115 620_2580 Big Bear Valley Park & Rec	5,602	1,364	0	208	3,529	0	0	10,704
116 620_2582 Big Bear Alpine Zoo	3,262	794	0	121	2,404	0	0	6,581
117 621_2476 Community Dev & Housing	6,508	1,585	14,109	242	5,161	0	0	27,605
119 625_2584 Bloomington Park & Rec	143	35	0	5	106	0	0	290
120 631_1000 Airports	3,624	882	1,507	135	2,769	0	0	8,918
121 640_2600 County Library	49,591	12,074	30,573	1,845	38,640	0	0	132,723
122 651_1000 County Museum	3,828	932	0	142	3,023	0	0	7,925
123 652_1000 Regional Parks	19,759	4,811	9,618	735	10,399	0	0	45,323
124 665_2000 DPW-Transportation	54,899	13,367	79,912	2,042	41,663	0	0	191,882
125 666_1000 DPW-Surveyor	3,949	961	0	147	3,117	0	0	8,174
126 680_1000 Registrar Of Voters	9,340	2,274	55,714	347	6,511	0	0	74,186
127 691_1000 LUS-Admin	6,984	1,700	6,492	260	5,421	0	0	20,857
128 692_1000 LUS-Building and Safety	4,115	1,002	0	153	3,182	0	0	8,452
129 693_1000 LUS-Code Enforcement	10,050	2,447	0	374	7,719	0	0	20,589
131 695_1000 LUS Planning	4,138	1,007	22,877	154	3,158	0	0	31,334
133 725_5090 Barstow Cemetery District	0	0	0	0	972	0	0	972
134 735_5093 29 Palms Cemetery District	0	0	0	0	454	0	0	454
135 736_1000 HR-Ctr for Emp Hlth & Wlln	2,507	610	0	93	1,809	0	0	5,019
138 800_5105 Hesperia Park & Recreation	0	0	0	0	20,198	0	0	20,198
139 860_7497 Retirement Board	12,005	2,923	3,317	447	9,368	0	0	28,060

San Bernardino County, California
2 CFR Part 200

FY2018/19
 12/18/2019

Allocation Summary

Dept:7 720_1000 Human Resources

Department	Personnel Services	Employee Benefits	Unemployment Insurance	Civil Svc Commission	EMACS Team	Commuter Services	HRD Admin Support-OCH	Total
140 862_5039 SBC Transport Authority	\$11,907	\$2,899	\$0	\$443	\$9,321	\$0	\$0	\$24,570
141 863_5060 Inland Library	181	44	0	7	153	0	0	385
142 883_5008 Consolid Fire Agy East Vly	14,013	3,412	0	521	10,688	0	0	28,635
143 890_5012 L.A.F.C.O.	1,034	252	0	38	819	0	0	2,144
145 903_9900 CFF Commission (First 5)	4,009	976	14,372	149	3,158	0	0	22,664
146 920_1000 Behavioral Health	104,308	25,397	28,612	3,881	77,592	0	0	239,790
147 920_2200 Mental Health Services Act	99,197	24,152	34,594	3,690	80,214	0	0	241,847
149 930_1000 Public Health	130,032	31,660	55,430	4,838	101,402	0	0	323,362
150 933_1000 PH-Cal Children's Svcs	28,389	6,912	5,403	1,056	22,060	0	0	63,821
151 9991_0005 All Other	393	96	0	15	613	0	0	1,116
Total	\$4,103,991	\$999,060	\$2,154,650	\$152,758	\$3,151,472	\$0	\$0	\$10,561,931

County Administrative Office

STATEMENT OF FUNCTION

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

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 Information Services 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 Services 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:

The allowable costs of the County Administrative Office are those incurred for budgeting, financial planning services and labor relations provided to all County funds and departments and these costs are distributed based on the number of employees as an allocation unit. The costs of County Administration, Board Administration, and Legislative Affairs are considered to be costs of general government and, therefore, are not allocated in compliance with OMB Uniform Guidance.

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

A. Department Costs

Dept:8 110_1000 County Admin Office

Description		Amount	General Admin	Budget & Admin Supp Svcs	Labor Relations	Legislative Affairs	General Government
Personnel Costs							
Salaries & Benefits	S1	8,960,751	27,919	4,844,825	901,892	121,278	3,064,837
<i>Salary % Split</i>			<i>.31%</i>	<i>54.07%</i>	<i>10.06%</i>	<i>1.35%</i>	<i>34.20%</i>
Other Staffing Expenses	P	176,137	0	174,572	0	0	1,564
Subtotal - Personnel Costs		9,136,887	27,919	5,019,397	901,892	121,278	3,066,401
Services & Supplies Cost							
Services and Supplies	P	2,459,781	19,307	1,744,299	3,632	(26,807)	719,349
Central Services	P	923,626	0	565,409	0	0	358,217
Travel and Related Expenses	P	67,760	0	14,534	1,270	48,935	3,021
Other Services & Supplies	P	60,826	359	55,379	0	5,088	0
Interfund Reimbursements	P	(2,745,401)	0	(1,820,991)	(535,226)	0	(389,183)
Miscellaneous Revenues	P	0	0	0	0	0	0
Subtotal - Services & Supplies		766,593	19,666	558,631	(530,324)	27,216	691,404
Department Cost Total		9,903,480	47,585	5,578,028	371,568	148,494	3,757,805
Adjustments to Cost							
Subtotal - Adjustments		0	0	0	0	0	0
Total Costs After Adjustments		9,903,480	47,585	5,578,028	371,568	148,494	3,757,805
General Admin Distribution			(47,585)	25,808	4,804	646	16,326
Grand Total		\$9,903,480		\$5,603,836	\$376,373	\$149,140	\$3,774,131
					not allocated	not allocated	

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

B. Incoming Costs - (Default Spread Salary%)

Dept:8 110_1000 County Admin Office

Department	First Incoming	Second Incoming	Budget & Admin Supp Svcs	Labor Relations	Legislative Affairs	General Government
1 Buildings Depreciation Expense	\$128,909	\$0	\$69,915	\$13,015	\$1,750	\$44,228
Subtotal - 0000_0001 Building Depreciation	128,909	0	69,915	13,015	1,750	44,228
2 Depreciation Computer/ Equipment	1,304	0	707	132	18	447
Subtotal - 0000_0002 Compt Sftw & Equip Depr	1,304	0	707	132	18	447
4 Utilities	43,438	0	23,559	4,386	590	14,904
Subtotal - 0000_0004 RES Utilities	43,438	0	23,559	4,386	590	14,904
5 Legal Services	521,390	50,419	310,128	57,732	7,763	196,187
Subtotal - 171_1000 County Counsel	521,390	50,419	310,128	57,732	7,763	196,187
6 Reporting	3,724	278	2,171	404	54	1,373
6 Special Projects	2,607	382	1,621	302	41	1,025
6 Transaction Processing	18,681	1,322	10,849	2,020	272	6,863
6 Payroll	4,952	321	2,860	532	72	1,809
6 Audit Division	2,889	297	1,728	322	43	1,093
6 EFMS Team	14,899	281	8,233	1,533	206	5,208
Subtotal - 340_1000 Aud-Contr/Treas/Tax Coll	47,753	2,882	27,462	5,112	687	17,373
7 Personnel Services	8,497	269	4,754	885	119	3,008
7 Employee Benefits	2,054	81	1,158	215	29	732
7 Civil Svc Commission	323	3	177	33	4	112
7 EMACS Team	6,962	67	3,812	710	95	2,412
Subtotal - 720_1000 Human Resources	17,836	419	9,901	1,843	248	6,263
8 Budget & Admin Supp Svcs	0	12,975	7,037	1,310	176	4,452
8 Labor Relations	0	977	530	99	13	335
Subtotal - 110_1000 County Admin Office	0	13,952	7,567	1,409	189	4,787
9 Purchasing Services	0	5,631	3,054	569	76	1,932
Subtotal - 761_1000 Purchasing	0	5,631	3,054	569	76	1,932
10 Countywide Technology	0	3,881	2,105	392	53	1,332
10 GIS Services	0	8,685	4,710	877	118	2,980

San Bernardino County, California
2 CFR Part 200

FY2018/19
 12/18/2019

B. Incoming Costs - (Default Spread Salary%)

Dept:8 110_1000 County Admin Office

Department	First Incoming	Second Incoming	Budget & Admin Supp Svcs	Labor Relations	Legislative Affairs	General Government
Subtotal - 120_1000 Information Services Dept	\$0	\$12,566	\$6,815	\$1,269	\$171	\$4,311
11 Maintenance Services	0	(2,646)	(1,435)	(267)	(36)	(908)
Subtotal - 7302_1000 RES Fac Mgmt- Maintenance	0	(2,646)	(1,435)	(267)	(36)	(908)
12 Custodial Services	0	2,889	1,567	292	39	991
Subtotal - 7303_1000 RES Fac Mgmt-Custodial	0	2,889	1,567	292	39	991
13 Grounds Services	0	1,305	708	132	18	448
Subtotal - 7304_1000 RES Fac Mgmt-Grounds	0	1,305	708	132	18	448
15 Real Estate Services	0	(3,736)	(2,026)	(377)	(51)	(1,282)
Subtotal - 782_1000 RES Leasing & Acquisition	0	(3,736)	(2,026)	(377)	(51)	(1,282)
Total Incoming	760,630	83,681	457,922	85,245	11,463	289,682
C. Total Allocated		\$10,747,792	\$6,061,758	\$461,617	\$160,603	\$4,063,813
		56.40%	4.29%	1.49%	37.81%	

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Budget & Admin Supp Svcs Allocations

Dept:8 110_1000 County Admin Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 171_1000 County Counsel	92.00	0.0%	\$26,732	\$0	\$26,732	\$0	\$26,732
6 340_1000 Aud-Contr/Treas/Tax Coll	273.65	1.0%	79,513	0	79,513	0	79,513
7 720_1000 Human Resources	120.58	1.0%	35,035	0	35,035	0	35,035
8 110_1000 County Admin Office	44.65	0.0%	12,975	0	12,975	0	12,975
9 761_1000 Purchasing	26.38	0.0%	7,666	0	7,666	59	7,726
10 120_1000 Information Services Dept	13.69	0.0%	3,978	0	3,978	31	4,009
11 7302_1000 RES Fac Mgmt- Maintenance	68.85	0.0%	20,006	0	20,006	155	20,161
12 7303_1000 RES Fac Mgmt-Custodial	34.68	0.0%	10,076	0	10,076	78	10,154
13 7304_1000 RES Fac Mgmt-Grounds	7.59	0.0%	2,204	0	2,204	17	2,221
14 770_1000 RES-Project Mgmt Division	19.00	0.0%	5,521	0	5,521	43	5,563
15 782_1000 RES Leasing & Acquisition	33.85	0.0%	9,834	0	9,834	76	9,910
16 120_4020 ISD-Telecomm Svcs	82.31	0.0%	23,915	0	23,915	185	24,100
17 120_4042 ISD-Bus Solutions Dev	70.04	0.0%	20,350	0	20,350	158	20,508
18 120_4048 ISD-Computer Operations	137.69	1.0%	40,008	0	40,008	310	40,318
19 670_4250 DPW-Solid Waste Mgmt	74.96	0.0%	21,781	0	21,781	169	21,949
20 731_4120 Risk Management	57.12	0.0%	16,595	0	16,595	128	16,724
21 761_4000 Printing Services	14.31	0.0%	4,157	0	4,157	32	4,189
22 761_4004 Surplus Property/ Storage	4.00	0.0%	1,162	0	1,162	9	1,171
23 761_4008 Mail/Courier Service	19.73	0.0%	5,733	0	5,733	44	5,777
24 791_4064 Fleet Management	89.65	0.0%	26,050	0	26,050	202	26,252
25 911_4200 Medical Center	3,374.73	16.0%	980,562	0	980,562	7,592	988,154
26 100_1000 Board Of Supervisors	54.62	0.0%	15,869	0	15,869	123	15,992
27 101_1000 Alcohol and Drug Svcs	69.31	0.0%	20,138	0	20,138	156	20,294
29 105_1378 CSA 70 Countywide	76.73	0.0%	22,295	0	22,295	173	22,468
30 106_2410 SBC Fire Protection District	197.38	1.0%	57,352	0	57,352	444	57,796
31 107_2419 Household Haz Waste	22.27	0.0%	6,471	0	6,471	50	6,521
32 107_2421 Fire Marshal Hazmat	40.31	0.0%	11,712	0	11,712	91	11,802
33 108_2426 SBC Emerg Services	19.27	0.0%	5,599	0	5,599	43	5,642
37 111_2686 I.C.E.M.A.	14.85	0.0%	4,314	0	4,314	33	4,347
38 113_1000 Law & Justice Group Admin	1.27	0.0%	369	0	369	3	372
40 115_1000 Community Services Group	3.31	0.0%	961	0	961	7	969
51 160_1000 Clerk Of The Board	12.62	0.0%	3,666	0	3,666	28	3,694
53 180_1462 CSA 70 Zn M Rd Wndr Vlly	0.92	0.0%	268	0	268	2	270
55 197_2510 Flood Control Admin	151.73	1.0%	44,087	0	44,087	341	44,428
56 200_1312 CSA 20 Joshua Tree Park	6.54	0.0%	1,900	0	1,900	15	1,915
57 205_1464 CSA 70 Zone M Wndr Vlly	1.00	0.0%	291	0	291	2	293
62 245_1318 CSA 29 Lucern Valley	2.35	0.0%	682	0	682	5	687
64 300_1330 CSA 40 Elephant Mtn	1.35	0.0%	391	0	391	3	394
70 311_1000 Assessor-Recorder-Clerk	223.81	1.0%	65,030	0	65,030	503	65,533
82 415_1360 CSA 63 Oak Glen-Yucaipa	1.35	0.0%	391	0	391	3	394
86 441_1000 Sheriff-Contracts	590.27	3.0%	171,509	0	171,509	1,328	172,837
87 442_1000 Sheriff-Detentions	1,379.62	7.0%	400,861	0	400,861	3,104	403,965

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Budget & Admin Supp Svcs Allocations

Dept:8 110_1000 County Admin Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
88 443_1000 Sheriff-Coroner/ Public Adm	1,701.81	8.0%	\$494,478	\$0	\$494,478	\$3,828	\$498,306
90 450_1000 Dist Atty-Crim Prosecution	520.00	3.0%	151,091	0	151,091	1,170	152,261
91 452_1000 Child Support Services	380.62	2.0%	110,592	0	110,592	856	111,448
92 481_1000 Probation	1,152.96	6.0%	335,005	0	335,005	2,594	337,598
93 482_1000 PRB Juvenile Justice Gra	47.54	0.0%	13,813	0	13,813	107	13,920
96 491_1000 Public Defender	240.81	1.0%	69,969	0	69,969	542	70,511
98 498_2240 IHSS Public Authority	36.73	0.0%	10,672	0	10,672	83	10,755
100 501_1000 Human Srvc Admin Claim	4,628.58	22.0%	1,344,880	0	1,344,880	10,412	1,355,292
101 529_1036 Aging & Adult Svcs	56.65	0.0%	16,461	0	16,461	127	16,589
102 536_1000 Public Guardian-Consrvtr	34.35	0.0%	9,980	0	9,980	77	10,057
103 540_1000 Veterans Affairs	24.85	0.0%	7,219	0	7,219	56	7,275
104 547_1810 CSA 120 Etiwanda Endowmt	1.12	0.0%	324	0	324	3	327
106 571_2260 Workforce Development	103.96	1.0%	30,207	0	30,207	234	30,441
108 580_2434 Vly Regional Service Zone	321.27	2.0%	93,348	0	93,348	723	94,071
109 590_2442 N Desert Regional Srvc Zn	210.77	1.0%	61,241	0	61,241	474	61,715
110 591_2220 Preschool Services	652.77	3.0%	189,669	0	189,669	1,468	191,137
111 600_2448 Mtn Regional Service Zone	101.00	0.0%	29,347	0	29,347	227	29,574
112 601_1000 Economic Dev Agency	9.31	0.0%	2,704	0	2,704	21	2,725
113 610_2454 S Desert Rgnl Srvc Zone	78.88	0.0%	22,921	0	22,921	177	23,098
114 611_1000 Agriculture/W&M	61.73	0.0%	17,937	0	17,937	139	18,075
115 620_2580 Big Bear Valley Park & Rec	28.54	0.0%	8,292	0	8,292	64	8,356
116 620_2582 Big Bear Alpine Zoo	16.62	0.0%	4,828	0	4,828	37	4,865
117 621_2476 Community Dev & Housing	33.15	0.0%	9,633	0	9,633	75	9,708
119 625_2584 Bloomington Park & Rec	0.73	0.0%	212	0	212	2	214
120 631_1000 Airports	18.46	0.0%	5,364	0	5,364	42	5,406
121 640_2600 County Library	252.62	1.0%	73,400	0	73,400	568	73,968
122 651_1000 County Museum	19.50	0.0%	5,666	0	5,666	44	5,710
123 652_1000 Regional Parks	100.65	0.0%	29,246	0	29,246	226	29,472
124 665_2000 DPW-Transportation	279.65	1.0%	81,256	0	81,256	629	81,885
125 666_1000 DPW-Surveyor	20.12	0.0%	5,845	0	5,845	45	5,890
126 680_1000 Registrar Of Voters	47.58	0.0%	13,824	0	13,824	107	13,931
127 691_1000 LUS-Admin	35.58	0.0%	10,337	0	10,337	80	10,417
128 692_1000 LUS-Building and Safety	20.96	0.0%	6,091	0	6,091	47	6,138
129 693_1000 LUS-Code Enforcement	51.19	0.0%	14,874	0	14,874	115	14,990
131 695_1000 LUS Planning	21.08	0.0%	6,124	0	6,124	47	6,172
135 736_1000 HR-Ctr for Emp Hlth & Wlln	12.77	0.0%	3,710	0	3,710	29	3,739
143 890_5012 L.A.F.C.O.	5.27	0.0%	1,531	0	1,531	12	1,543
146 920_1000 Behavioral Health	531.35	3.0%	154,388	0	154,388	1,195	155,583
147 920_2200 Mental Health Services Act	505.31	2.0%	146,822	0	146,822	1,137	147,959
149 930_1000 Public Health	662.38	3.0%	192,463	0	192,463	1,490	193,953
150 933_1000 PH-Cal Children's Svcs	144.62	1.0%	42,019	0	42,019	325	42,345
151 9991_0005 All Other	2.00	0.0%	581	0	581	4	586

San Bernardino County, California
2 CFR Part 200

FY2018/19
 12/18/2019

Budget & Admin Supp Svcs Allocations

Dept:8 110_1000 County Admin Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	20,706.12	100.%	6,016,373	0	6,016,373	45,385	6,061,758
Direct Bills					0		0
Total					\$6,016,373		\$6,061,758

Basis Units: Number of County Employees
 Source: County Payroll System

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Labor Relations Allocations

Dept:8 110_1000 County Admin Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 171_1000 County Counsel	92.00	0.0%	\$2,013	\$0	\$2,013	\$0	\$2,013
6 340_1000 Aud-Contr/Treas/Tax Coll	273.65	1.0%	5,989	0	5,989	0	5,989
7 720_1000 Human Resources	120.58	1.0%	2,639	0	2,639	0	2,639
8 110_1000 County Admin Office	44.65	0.0%	977	0	977	0	977
9 761_1000 Purchasing	26.38	0.0%	577	0	577	11	588
10 120_1000 Information Services Dept	13.69	0.0%	300	0	300	6	305
11 7302_1000 RES Fac Mgmt- Maintenance	68.85	0.0%	1,507	0	1,507	29	1,536
12 7303_1000 RES Fac Mgmt-Custodial	34.68	0.0%	759	0	759	15	773
13 7304_1000 RES Fac Mgmt-Grounds	7.59	0.0%	166	0	166	3	169
14 770_1000 RES-Project Mgmt Division	19.00	0.0%	416	0	416	8	424
15 782_1000 RES Leasing & Acquisition	33.85	0.0%	741	0	741	14	755
16 120_4020 ISD-Telecomm Svcs	82.31	0.0%	1,801	0	1,801	34	1,836
17 120_4042 ISD-Bus Solutions Dev	70.04	0.0%	1,533	0	1,533	29	1,562
18 120_4048 ISD-Computer Operations	137.69	1.0%	3,013	0	3,013	58	3,071
19 670_4250 DPW-Solid Waste Mgmt	74.96	0.0%	1,641	0	1,641	31	1,672
20 731_4120 Risk Management	57.12	0.0%	1,250	0	1,250	24	1,274
21 761_4000 Printing Services	14.31	0.0%	313	0	313	6	319
22 761_4004 Surplus Property/ Storage	4.00	0.0%	88	0	88	2	89
23 761_4008 Mail/Courier Service	19.73	0.0%	432	0	432	8	440
24 791_4064 Fleet Management	89.65	0.0%	1,962	0	1,962	38	2,000
25 911_4200 Medical Center	3,374.73	16.0%	73,858	0	73,858	1,413	75,272
26 100_1000 Board Of Supervisors	54.62	0.0%	1,195	0	1,195	23	1,218
27 101_1000 Alcohol and Drug Svcs	69.31	0.0%	1,517	0	1,517	29	1,546
29 105_1378 CSA 70 Countywide	76.73	0.0%	1,679	0	1,679	32	1,711
30 106_2410 SBC Fire Protection District	197.38	1.0%	4,320	0	4,320	83	4,403
31 107_2419 Household Haz Waste	22.27	0.0%	487	0	487	9	497
32 107_2421 Fire Marshal Hazmat	40.31	0.0%	882	0	882	17	899
33 108_2426 SBC Emerg Services	19.27	0.0%	422	0	422	8	430
37 111_2686 I.C.E.M.A.	14.85	0.0%	325	0	325	6	331
38 113_1000 Law & Justice Group Admin	1.27	0.0%	28	0	28	1	28
40 115_1000 Community Services Group	3.31	0.0%	72	0	72	1	74
51 160_1000 Clerk Of The Board	12.62	0.0%	276	0	276	5	281
53 180_1462 CSA 70 Zn M Rd Wndr Vlly	0.92	0.0%	20	0	20	0	21
55 197_2510 Flood Control Admin	151.73	1.0%	3,321	0	3,321	64	3,384
56 200_1312 CSA 20 Joshua Tree Park	6.54	0.0%	143	0	143	3	146
57 205_1464 CSA 70 Zone M Wndr Vlly	1.00	0.0%	22	0	22	0	22
62 245_1318 CSA 29 Lucern Valley	2.35	0.0%	51	0	51	1	52
64 300_1330 CSA 40 Elephant Mtn	1.35	0.0%	29	0	29	1	30
70 311_1000 Assessor-Recorder-Clerk	223.81	1.0%	4,898	0	4,898	94	4,992
82 415_1360 CSA 63 Oak Glen-Yucaipa	1.35	0.0%	29	0	29	1	30
86 441_1000 Sheriff-Contracts	590.27	3.0%	12,918	0	12,918	247	13,166
87 442_1000 Sheriff-Detentions	1,379.62	7.0%	30,194	0	30,194	578	30,772

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Labor Relations Allocations

Dept:8 110_1000 County Admin Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
88 443_1000 Sheriff-Coroner/ Public Adm	1,701.81	8.0%	\$37,245	\$0	\$37,245	\$713	\$37,958
90 450_1000 Dist Atty-Crim Prosecution	520.00	3.0%	11,381	0	11,381	218	11,598
91 452_1000 Child Support Services	380.62	2.0%	8,330	0	8,330	159	8,489
92 481_1000 Probation	1,152.96	6.0%	25,233	0	25,233	483	25,716
93 482_1000 PRB Juvenile Justice Gra	47.54	0.0%	1,040	0	1,040	20	1,060
96 491_1000 Public Defender	240.81	1.0%	5,270	0	5,270	101	5,371
98 498_2240 IHSS Public Authority	36.73	0.0%	804	0	804	15	819
100 501_1000 Human Srvc Admin Claim	4,628.58	22.0%	101,300	0	101,300	1,938	103,238
101 529_1036 Aging & Adult Svcs	56.65	0.0%	1,240	0	1,240	24	1,264
102 536_1000 Public Guardian-Consrvtr	34.35	0.0%	752	0	752	14	766
103 540_1000 Veterans Affairs	24.85	0.0%	544	0	544	10	554
104 547_1810 CSA 120 Etiwanda Endowmt	1.12	0.0%	24	0	24	0	25
106 571_2260 Workforce Development	103.96	1.0%	2,275	0	2,275	44	2,319
108 580_2434 Vily Regional Service Zone	321.27	2.0%	7,031	0	7,031	135	7,166
109 590_2442 N Desert Regional Srvc Zn	210.77	1.0%	4,613	0	4,613	88	4,701
110 591_2220 Preschool Services	652.77	3.0%	14,286	0	14,286	273	14,560
111 600_2448 Mtn Regional Service Zone	101.00	0.0%	2,210	0	2,210	42	2,253
112 601_1000 Economic Dev Agency	9.31	0.0%	204	0	204	4	208
113 610_2454 S Desert Rgnl Srvc Zone	78.88	0.0%	1,726	0	1,726	33	1,759
114 611_1000 Agriculture/W&M	61.73	0.0%	1,351	0	1,351	26	1,377
115 620_2580 Big Bear Valley Park & Rec	28.54	0.0%	625	0	625	12	637
116 620_2582 Big Bear Alpine Zoo	16.62	0.0%	364	0	364	7	371
117 621_2476 Community Dev & Housing	33.15	0.0%	726	0	726	14	739
119 625_2584 Bloomington Park & Rec	0.73	0.0%	16	0	16	0	16
120 631_1000 Airports	18.46	0.0%	404	0	404	8	412
121 640_2600 County Library	252.62	1.0%	5,529	0	5,529	106	5,634
122 651_1000 County Museum	19.50	0.0%	427	0	427	8	435
123 652_1000 Regional Parks	100.65	0.0%	2,203	0	2,203	42	2,245
124 665_2000 DPW-Transportation	279.65	1.0%	6,120	0	6,120	117	6,238
125 666_1000 DPW-Surveyor	20.12	0.0%	440	0	440	8	449
126 680_1000 Registrar Of Voters	47.58	0.0%	1,041	0	1,041	20	1,061
127 691_1000 LUS-Admin	35.58	0.0%	779	0	779	15	794
128 692_1000 LUS-Building and Safety	20.96	0.0%	459	0	459	9	468
129 693_1000 LUS-Code Enforcement	51.19	0.0%	1,120	0	1,120	21	1,142
131 695_1000 LUS Planning	21.08	0.0%	461	0	461	9	470
135 736_1000 HR-Ctr for Emp Hlth & Wlln	12.77	0.0%	279	0	279	5	285
143 890_5012 L.A.F.C.O.	5.27	0.0%	115	0	115	2	118
146 920_1000 Behavioral Health	531.35	3.0%	11,629	0	11,629	223	11,851
147 920_2200 Mental Health Services Act	505.31	2.0%	11,059	0	11,059	212	11,271
149 930_1000 Public Health	662.38	3.0%	14,497	0	14,497	277	14,774
150 933_1000 PH-Cal Children's Svcs	144.62	1.0%	3,165	0	3,165	61	3,226
151 9991_0005 All Other	2.00	0.0%	44	0	44	1	45

San Bernardino County, California
2 CFR Part 200

FY2018/19
 12/18/2019

Labor Relations Allocations

Dept:8 110_1000 County Admin Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	20,706.12	100.0%	453,169	0	453,169	8,449	461,617
Direct Bills					0		0
Total					\$453,169		\$461,617

Basis Units: Number of County Employees
 Source: County Payroll System

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Allocation Summary

Dept:8 110_1000 County Admin Office

Department	Budget & Admin Supp Svcs	Labor Relations	Legislative Affairs	General Government	Total
5 171_1000 County Counsel	\$26,732	\$2,013	\$0	\$0	\$28,745
6 340_1000 Aud-Contr/Treas/Tax Coll	79,513	5,989	0	0	85,502
7 720_1000 Human Resources	35,035	2,639	0	0	37,674
8 110_1000 County Admin Office	12,975	977	0	0	13,952
9 761_1000 Purchasing	7,726	588	0	0	8,314
10 120_1000 Information Services Dept	4,009	305	0	0	4,315
11 7302_1000 RES Fac Mgmt- Maintenance	20,161	1,536	0	0	21,696
12 7303_1000 RES Fac Mgmt-Custodial	10,154	773	0	0	10,927
13 7304_1000 RES Fac Mgmt-Grounds	2,221	169	0	0	2,390
14 770_1000 RES-Project Mgmt Division	5,563	424	0	0	5,987
15 782_1000 RES Leasing & Acquisition	9,910	755	0	0	10,665
16 120_4020 ISD-Telecomm Svcs	24,100	1,836	0	0	25,936
17 120_4042 ISD-Bus Solutions Dev	20,508	1,562	0	0	22,070
18 120_4048 ISD-Computer Operations	40,318	3,071	0	0	43,389
19 670_4250 DPW-Solid Waste Mgmt	21,949	1,672	0	0	23,621
20 731_4120 Risk Management	16,724	1,274	0	0	17,998
21 761_4000 Printing Services	4,189	319	0	0	4,509
22 761_4004 Surplus Property/ Storage	1,171	89	0	0	1,260
23 761_4008 Mail/Courier Service	5,777	440	0	0	6,217
24 791_4064 Fleet Management	26,252	2,000	0	0	28,251
25 911_4200 Medical Center	988,154	75,272	0	0	1,063,426
26 100_1000 Board Of Supervisors	15,992	1,218	0	0	17,210
27 101_1000 Alcohol and Drug Svcs	20,294	1,546	0	0	21,840
29 105_1378 CSA 70 Countywide	22,468	1,711	0	0	24,179
30 106_2410 SBC Fire Protection District	57,796	4,403	0	0	62,199
31 107_2419 Household Haz Waste	6,521	497	0	0	7,017
32 107_2421 Fire Marshal Hazmat	11,802	899	0	0	12,702
33 108_2426 SBC Emerg Services	5,642	430	0	0	6,072
37 111_2686 I.C.E.M.A.	4,347	331	0	0	4,678
38 113_1000 Law & Justice Group Admin	372	28	0	0	400
40 115_1000 Community Services Group	969	74	0	0	1,042
51 160_1000 Clerk Of The Board	3,694	281	0	0	3,975
53 180_1462 CSA 70 Zn M Rd Wndr Vlly	270	21	0	0	291
55 197_2510 Flood Control Admin	44,428	3,384	0	0	47,813
56 200_1312 CSA 20 Joshua Tree Park	1,915	146	0	0	2,060
57 205_1464 CSA 70 Zone M Wndr Vlly	293	22	0	0	315
62 245_1318 CSA 29 Lucern Valley	687	52	0	0	739
64 300_1330 CSA 40 Elephant Mtn	394	30	0	0	424
70 311_1000 Assessor-Recorder-Clerk	65,533	4,992	0	0	70,525
82 415_1360 CSA 63 Oak Glen-Yucaipa	394	30	0	0	424
86 441_1000 Sheriff-Contracts	172,837	13,166	0	0	186,002

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Allocation Summary

Dept:8 110_1000 County Admin Office

Department	Budget & Admin Supp Svcs	Labor Relations	Legislative Affairs	General Government	Total
87 442_1000 Sheriff-Detentions	\$403,965	\$30,772	\$0	\$0	\$434,736
88 443_1000 Sheriff-Coroner/ Public Adm	498,306	37,958	0	0	536,264
90 450_1000 Dist Atty-Crim Prosecution	152,261	11,598	0	0	163,859
91 452_1000 Child Support Services	111,448	8,489	0	0	119,937
92 481_1000 Probation	337,598	25,716	0	0	363,315
93 482_1000 PRB Juvenile Justice Gra	13,920	1,060	0	0	14,980
96 491_1000 Public Defender	70,511	5,371	0	0	75,882
98 498_2240 IHSS Public Authority	10,755	819	0	0	11,574
100 501_1000 Human Srvc Admin Claim	1,355,292	103,238	0	0	1,458,531
101 529_1036 Aging & Adult Svcs	16,589	1,264	0	0	17,852
102 536_1000 Public Guardian-Consrvtr	10,057	766	0	0	10,823
103 540_1000 Veterans Affairs	7,275	554	0	0	7,829
104 547_1810 CSA 120 Etiwanda Endowmt	327	25	0	0	351
106 571_2260 Workforce Development	30,441	2,319	0	0	32,760
108 580_2434 Vly Regional Service Zone	94,071	7,166	0	0	101,237
109 590_2442 N Desert Regional Srvc Zn	61,715	4,701	0	0	66,416
110 591_2220 Preschool Services	191,137	14,560	0	0	205,697
111 600_2448 Mtn Regional Service Zone	29,574	2,253	0	0	31,827
112 601_1000 Economic Dev Agency	2,725	208	0	0	2,933
113 610_2454 S Desert Rgnl Srvc Zone	23,098	1,759	0	0	24,858
114 611_1000 Agriculture/W&M	18,075	1,377	0	0	19,452
115 620_2580 Big Bear Valley Park & Rec	8,356	637	0	0	8,993
116 620_2582 Big Bear Alpine Zoo	4,865	371	0	0	5,236
117 621_2476 Community Dev & Housing	9,708	739	0	0	10,447
119 625_2584 Bloomington Park & Rec	214	16	0	0	230
120 631_1000 Airports	5,406	412	0	0	5,817
121 640_2600 County Library	73,968	5,634	0	0	79,603
122 651_1000 County Museum	5,710	435	0	0	6,145
123 652_1000 Regional Parks	29,472	2,245	0	0	31,717
124 665_2000 DPW-Transportation	81,885	6,238	0	0	88,123
125 666_1000 DPW-Surveyor	5,890	449	0	0	6,339
126 680_1000 Registrar Of Voters	13,931	1,061	0	0	14,992
127 691_1000 LUS-Admin	10,417	794	0	0	11,211
128 692_1000 LUS-Building and Safety	6,138	468	0	0	6,605
129 693_1000 LUS-Code Enforcement	14,990	1,142	0	0	16,131
131 695_1000 LUS Planning	6,172	470	0	0	6,642
135 736_1000 HR-Ctr for Emp Hlth & Wlln	3,739	285	0	0	4,024
143 890_5012 L.A.F.C.O.	1,543	118	0	0	1,660
146 920_1000 Behavioral Health	155,583	11,851	0	0	167,435
147 920_2200 Mental Health Services Act	147,959	11,271	0	0	159,230
149 930_1000 Public Health	193,953	14,774	0	0	208,727

San Bernardino County, California
2 CFR Part 200

FY2018/19
 12/18/2019

Allocation Summary

Dept:8 110_1000 County Admin Office

Department	Budget & Admin Supp Svcs	Labor Relations	Legislative Affairs	General Government	Total
150 933_1000 PH-Cal Children's Svcs	\$42,345	\$3,226	\$0	\$0	\$45,570
151 9991_0005 All Other	586	45	0	0	630
Total	\$6,061,758	\$461,617	\$0	\$0	\$6,523,376

Purchasing

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:

Department Costs:

Salaries and employee benefits, other staffing expenses (reimbursement expenses for staffing), services and supplies, central services, which consists of both the Information Services 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:

The allowable costs are distributed to all benefiting entities based on the total number of purchase requisitions and purchase orders processed for each entity as an allocation unit.

San Bernardino County, California
2 CFR Part 200

FY2018/19
 12/18/2019

Dept:9 761_1000 Purchasing

A. Department Costs

Description		Amount	General Admin	Purchasing Services
<hr/>				
Personnel Costs				
Salaries & Benefits	S1	2,741,899	0	2,741,899
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Other Staffing Expenses	P	1,098	0	1,098
Subtotal - Personnel Costs		<hr/> 2,742,997	0	<hr/> 2,742,997
Services & Supplies Cost				
Services and Supplies	P	5,003,281	0	5,003,281
Central Services	P	160,297	0	160,297
Travel and Related Expenses	P	31,034	0	31,034
Other Services & Supplies	P	26,299	0	26,299
Interfund Reimbursements	P	(5,000,385)	0	(5,000,385)
Miscellaneous Revenues	P	(1,192,610)	0	(1,192,610)
Subtotal - Services & Supplies		<hr/> (972,085)	0	<hr/> (972,085)
Department Cost Total		1,770,912	0	1,770,912
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	0	<hr/> 0
Total Costs After Adjustments		1,770,912	0	1,770,912
General Admin Distribution			0	0
Grand Total		<hr/> \$1,770,912		<hr/> \$1,770,912

San Bernardino County, California
2 CFR Part 200

FY2018/19
 12/18/2019

B. Incoming Costs - (Default Spread Salary%)

Dept:9 761_1000 Purchasing

Department	First Incoming	Second Incoming	Purchasing Services
1 Buildings Depreciation Expense	\$26,774	\$0	\$26,774
Subtotal - 0000_0001 Building Depreciation	26,774	0	26,774
2 Depreciation Computer/ Equipment	54,769	0	54,769
Subtotal - 0000_0002 Compt Sftw & Equip Depr	54,769	0	54,769
4 Utilities	16,934	0	16,934
Subtotal - 0000_0004 RES Utilities	16,934	0	16,934
5 Legal Services	98,127	9,489	107,616
Subtotal - 171_1000 County Counsel	98,127	9,489	107,616
6 Reporting	2,201	164	2,365
6 Special Projects	10,272	853	11,125
6 Transaction Processing	47,231	3,342	50,573
6 Payroll	2,864	185	3,050
6 Audit Division	11,003	1,132	12,135
6 EFMS Team	8,803	166	8,970
Subtotal - 340_1000 Aud-Contr/Treas/Tax Coll	82,374	5,843	88,217
7 Personnel Services	5,021	159	5,180
7 Employee Benefits	1,214	48	1,261
7 Unemployment Insurance	806	10	816
7 Civil Svc Commission	191	2	193
7 EMACS Team	4,027	39	4,066
Subtotal - 720_1000 Human Resources	11,258	257	11,514
8 Budget & Admin Supp Svcs	7,666	59	7,726
8 Labor Relations	577	11	588
Subtotal - 110_1000 County Admin Office	8,244	70	8,314
9 Purchasing Services	0	2,417	2,417
Subtotal - 761_1000 Purchasing	0	2,417	2,417
10 Countywide Technology	0	2,293	2,293

San Bernardino County, California
2 CFR Part 200

FY2018/19
 12/18/2019

B. Incoming Costs - (Default Spread Salary%)

Dept:9 761_1000 Purchasing

Department	First Incoming	Second Incoming	Purchasing Services
Subtotal - 120_1000 Information Services Dept	\$0	\$2,293	\$2,293
11 Maintenance Services	0	(492)	(492)
Subtotal - 7302_1000 RES Fac Mgmt- Maintenance	0	(492)	(492)
12 Custodial Services	0	630	630
Subtotal - 7303_1000 RES Fac Mgmt-Custodial	0	630	630
13 Grounds Services	0	286	286
Subtotal - 7304_1000 RES Fac Mgmt-Grounds	0	286	286
Total Incoming	298,479	20,794	319,273
C. Total Allocated		\$2,090,185	\$2,090,185
			100.00%

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Purchasing Services Allocations

Dept:9 761_1000 Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 171_1000 County Counsel	2,479	0.0%	\$8,130	\$0	\$8,130	\$0	\$8,130
6 340_1000 Aud-Contr/Treas/Tax Coll	14,938	2.0%	48,990	0	48,990	0	48,990
7 720_1000 Human Resources	4,271	1.0%	14,007	0	14,007	0	14,007
8 110_1000 County Admin Office	1,717	0.0%	5,631	0	5,631	0	5,631
9 761_1000 Purchasing	737	0.0%	2,417	0	2,417	0	2,417
10 120_1000 Information Services Dept	247	0.0%	810	0	810	8	819
11 7302_1000 RES Fac Mgmt- Maintenance	10,028	2.0%	32,888	0	32,888	344	33,231
12 7303_1000 RES Fac Mgmt-Custodial	5,663	1.0%	18,572	0	18,572	194	18,766
13 7304_1000 RES Fac Mgmt-Grounds	2,024	0.0%	6,638	0	6,638	69	6,707
14 770_1000 RES-Project Mgmt Division	33	0.0%	108	0	108	1	109
15 782_1000 RES Leasing & Acquisition	2,045	0.0%	6,707	0	6,707	70	6,777
16 120_4020 ISD-Telecomm Svcs	9,080	1.0%	29,778	0	29,778	311	30,090
17 120_4042 ISD-Bus Solutions Dev	694	0.0%	2,276	0	2,276	24	2,300
18 120_4048 ISD-Computer Operations	3,659	1.0%	12,000	0	12,000	125	12,125
19 670_4250 DPW-Solid Waste Mgmt	12,456	2.0%	40,850	0	40,850	427	41,277
20 731_4120 Risk Management	3,488	1.0%	11,439	0	11,439	120	11,559
21 761_4000 Printing Services	3,815	1.0%	12,512	0	12,512	131	12,642
22 761_4004 Surplus Property/ Storage	339	0.0%	1,112	0	1,112	12	1,123
23 761_4008 Mail/Courier Service	1,626	0.0%	5,333	0	5,333	56	5,388
24 791_4064 Fleet Management	20,118	3.0%	65,978	0	65,978	689	66,668
25 911_4200 Medical Center	80,629	13.0%	264,428	0	264,428	2,763	267,191
26 100_1000 Board Of Supervisors	756	0.0%	2,479	0	2,479	26	2,505
27 101_1000 Alcohol and Drug Svcs	5,472	1.0%	17,946	0	17,946	187	18,133
28 103_1432 CSA 70 EV-1 Citrus Plaza	6	0.0%	20	0	20	0	20
29 105_1378 CSA 70 Countywide	6,872	1.0%	22,537	0	22,537	235	22,773
30 106_2410 SBC Fire Protection District	19,609	3.0%	64,309	0	64,309	672	64,981
31 107_2419 Household Haz Waste	1,569	0.0%	5,146	0	5,146	54	5,199
32 107_2421 Fire Marshal Hazmat	1,529	0.0%	5,014	0	5,014	52	5,067
33 108_2426 SBC Emerg Services	1,309	0.0%	4,293	0	4,293	45	4,338
37 111_2686 I.C.E.M.A.	649	0.0%	2,128	0	2,128	22	2,151
38 113_1000 Law & Justice Group Admin	10	0.0%	33	0	33	0	33
39 114_1000 Health Admin	19	0.0%	62	0	62	1	63
41 119_1000 County Schools	2	0.0%	7	0	7	0	7
44 124_1000 CTC-Grand Jury	14	0.0%	46	0	46	0	46
45 125_1000 CTC-Indigent Defense Prgm	117	0.0%	384	0	384	4	388
47 130_1408 CSA 70 ZN D-1 Lk Arrwhead	198	0.0%	649	0	649	7	656
48 133_1000 Capital Facilities Leases	10	0.0%	33	0	33	0	33
49 135_4634 CSA 70 Zn F Morongo Vly	139	0.0%	456	0	456	5	461
50 155_1438 CSA 70 Wrightwood	12	0.0%	39	0	39	0	40
51 160_1000 Clerk Of The Board	763	0.0%	2,502	0	2,502	26	2,528
52 165_4674 CSA 70 Glen Helen	283	0.0%	928	0	928	10	938
53 180_1462 CSA 70 Zn M Rd Wndr Vly	30	0.0%	98	0	98	1	99

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Purchasing Services Allocations

Dept:9 761_1000 Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
54 190_1306 CSA 18 Cedar Pines	125	0.0%	\$410	\$0	\$410	\$4	\$414
55 197_2510 Flood Control Admin	11,183	2.0%	36,675	0	36,675	383	37,059
56 200_1312 CSA 20 Joshua Tree Park	441	0.0%	1,446	0	1,446	15	1,461
57 205_1464 CSA 70 Zone M Wndr Vly	44	0.0%	144	0	144	2	146
58 208_1498 CSA 70 Zone P-10 Mentone	73	0.0%	239	0	239	3	242
59 212_1486 CSA 70 Zone P-6 El Mirage	36	0.0%	118	0	118	1	119
60 225_1552 CSA 70 Twin Peaks	8	0.0%	26	0	26	0	27
61 230_1558 CSA 70 Erwin Lake	16	0.0%	52	0	52	1	53
62 245_1318 CSA 29 Lucern Valley	224	0.0%	735	0	735	8	742
64 300_1330 CSA 40 Elephant Mtn	76	0.0%	249	0	249	3	252
65 305_4726 CSA 70 Lytle Creek	140	0.0%	459	0	459	5	464
66 306_4652 Glen Helen Sanitation	1,411	0.0%	4,627	0	4,627	48	4,676
68 310_4500 CSA 42 Oro Grande Sewer	8	0.0%	26	0	26	0	27
69 310_4502 CSA 42 Oro Grande Water	104	0.0%	341	0	341	4	345
70 311_1000 Assessor-Recorder-Clerk	6,728	1.0%	22,065	0	22,065	231	22,295
71 330_1774 CSA 70 Morongo Valley	46	0.0%	151	0	151	2	152
72 331_1786 CSA 70 TV-5 Mesa	54	0.0%	177	0	177	2	179
73 332_1780 CSA 70 TV-4 Wonder Valley	44	0.0%	144	0	144	2	146
75 350_4806 CSA 70 Hacienda Water	197	0.0%	646	0	646	7	653
76 360_4826 CSA 70 Pioneer Town	136	0.0%	446	0	446	5	451
77 365_4536 CSA 53 B Fawnskin	40	0.0%	131	0	131	1	133
79 380_1348 CSA 56 Wrightwood	14	0.0%	46	0	46	0	46
80 395_1354 CSA 59 Deer Lodge Park	34	0.0%	112	0	112	1	113
81 400_4552 CSA 60 Apple Valley Airport	352	0.0%	1,154	0	1,154	12	1,166
82 415_1360 CSA 63 Oak Glen-Yucaipa	147	0.0%	482	0	482	5	487
83 420_4572 CSA 64 Spring Vly Lk Sewer	40	0.0%	131	0	131	1	133
84 420_4580 CSA 64 Spring Vly Lk Water	401	0.0%	1,315	0	1,315	14	1,329
85 440_1366 CSA 68 Valley of the Moon	50	0.0%	164	0	164	2	166
86 441_1000 Sheriff-Contracts	7,928	1.0%	26,000	0	26,000	272	26,272
87 442_1000 Sheriff-Detentions	35,064	6.0%	114,995	0	114,995	1,201	116,196
88 443_1000 Sheriff-Coroner/ Public Adm	53,338	8.0%	174,926	0	174,926	1,828	176,753
89 445_1372 CSA 69 Lake Arrowhead	20	0.0%	66	0	66	1	66
90 450_1000 Dist Atty-Crim Prosecution	10,359	2.0%	33,973	0	33,973	355	34,328
91 452_1000 Child Support Services	4,438	1.0%	14,555	0	14,555	152	14,707
92 481_1000 Probation	33,867	5.0%	111,069	0	111,069	1,160	112,230
93 482_1000 PRB Juvenile Justice Gra	1,494	0.0%	4,900	0	4,900	51	4,951
94 485_4850 CSA 79 Green Valley	162	0.0%	531	0	531	6	537
96 491_1000 Public Defender	6,219	1.0%	20,396	0	20,396	213	20,609
97 495_4866 CSA 82 Searles Valley	163	0.0%	535	0	535	6	540
98 498_2240 IHSS Public Authority	358	0.0%	1,174	0	1,174	12	1,186
100 501_1000 Human Svc Admin Claim	29,498	5.0%	96,741	0	96,741	1,011	97,751
101 529_1036 Aging & Adult Svcs	1,267	0.0%	4,155	0	4,155	43	4,199

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Purchasing Services Allocations

Dept:9 761_1000 Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
102 536_1000 Public Guardian-Consrvtr	358	0.0%	\$1,174	\$0	\$1,174	\$12	\$1,186
103 540_1000 Veterans Affairs	479	0.0%	1,571	0	1,571	16	1,587
104 547_1810 CSA 120 Etiwanda Endowmt	24	0.0%	79	0	79	1	80
105 563_4612 CSA 70 CG Cedar Glen	310	0.0%	1,017	0	1,017	11	1,027
106 571_2260 Workforce Development	6,345	1.0%	20,809	0	20,809	217	21,026
108 580_2434 Vly Regional Service Zone	15,351	2.0%	50,345	0	50,345	526	50,871
109 590_2442 N Desert Regional Srvc Zn	7,505	1.0%	24,613	0	24,613	257	24,870
110 591_2220 Preschool Services	38,177	6.0%	125,204	0	125,204	1,308	126,512
111 600_2448 Mtn Regional Service Zone	1,238	0.0%	4,060	0	4,060	42	4,103
112 601_1000 Economic Dev Agency	1,674	0.0%	5,490	0	5,490	57	5,547
113 610_2454 S Desert Rgnl Srvc Zone	3,223	1.0%	10,570	0	10,570	110	10,680
114 611_1000 Agriculture/W&M	1,587	0.0%	5,205	0	5,205	54	5,259
115 620_2580 Big Bear Valley Park & Rec	1,273	0.0%	4,175	0	4,175	44	4,219
116 620_2582 Big Bear Alpine Zoo	967	0.0%	3,171	0	3,171	33	3,204
117 621_2476 Community Dev & Housing	975	0.0%	3,198	0	3,198	33	3,231
118 621_5313 Sn Sevaine/Cdr Glen RDA	51	0.0%	167	0	167	2	169
119 625_2584 Bloomington Park & Rec	152	0.0%	498	0	498	5	504
120 631_1000 Airports	767	0.0%	2,515	0	2,515	26	2,542
121 640_2600 County Library	7,203	1.0%	23,623	0	23,623	247	23,870
122 651_1000 County Museum	147	0.0%	482	0	482	5	487
123 652_1000 Regional Parks	6,022	1.0%	19,750	0	19,750	206	19,956
124 665_2000 DPW-Transportation	22,051	3.0%	72,318	0	72,318	756	73,073
125 666_1000 DPW-Surveyor	210	0.0%	689	0	689	7	696
126 680_1000 Registrar Of Voters	4,549	1.0%	14,919	0	14,919	156	15,075
127 691_1000 LUS-Admin	1,363	0.0%	4,470	0	4,470	47	4,517
128 692_1000 LUS-Building and Safety	549	0.0%	1,800	0	1,800	19	1,819
129 693_1000 LUS-Code Enforcement	1,506	0.0%	4,939	0	4,939	52	4,991
131 695_1000 LUS Planning	652	0.0%	2,138	0	2,138	22	2,161
135 736_1000 HR-Ctr for Emp Hlth & Wlln	253	0.0%	830	0	830	9	838
136 770_3100 Capital Improvement Prgm	5,515	1.0%	18,087	0	18,087	189	18,276
137 780_2734 RES-Chino Agr Preserve	16	0.0%	52	0	52	1	53
142 883_5008 Consolid Fire Agy East Vly	16	0.0%	52	0	52	1	53
143 890_5012 L.A.F.C.O.	30	0.0%	98	0	98	1	99
145 903_9900 CFF Commission (First 5)	729	0.0%	2,391	0	2,391	25	2,416
146 920_1000 Behavioral Health	23,644	4.0%	77,542	0	77,542	810	78,352
147 920_2200 Mental Health Services Act	13,667	2.0%	44,822	0	44,822	468	45,290
148 929_1000 Indigent Ambulance	76	0.0%	249	0	249	3	252
149 930_1000 Public Health	34,883	6.0%	114,401	0	114,401	1,195	115,596
150 933_1000 PH-Cal Children's Svcs	703	0.0%	2,306	0	2,306	24	2,330
151 9991_0005 All Other	43	0.0%	141	0	141	1	142
152 9992_0006 Self Gov Spcl Districts	911	0.0%	2,988	0	2,988	31	3,019

San Bernardino County, California
2 CFR Part 200

FY2018/19
 12/18/2019

Purchasing Services Allocations

Dept:9 761_1000 Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
Subtotal	630,995	100.0%	2,069,391	0	2,069,391	20,794	2,090,185
Direct Bills					0		0
Total					\$2,069,391		\$2,090,185

Basis Units: Number of Purchasing Transactions
 Source: County Financial System

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Allocation Summary

Dept:9 761_1000 Purchasing

Department	Purchasing Services	Total
5 171_1000 County Counsel	\$8,130	\$8,130
6 340_1000 Aud-Contr/Treas/Tax Coll	48,990	48,990
7 720_1000 Human Resources	14,007	14,007
8 110_1000 County Admin Office	5,631	5,631
9 761_1000 Purchasing	2,417	2,417
10 120_1000 Information Services Dept	819	819
11 7302_1000 RES Fac Mgmt- Maintenance	33,231	33,231
12 7303_1000 RES Fac Mgmt-Custodial	18,766	18,766
13 7304_1000 RES Fac Mgmt-Grounds	6,707	6,707
14 770_1000 RES-Project Mgmt Division	109	109
15 782_1000 RES Leasing & Acquisition	6,777	6,777
16 120_4020 ISD-Telecomm Svcs	30,090	30,090
17 120_4042 ISD-Bus Solutions Dev	2,300	2,300
18 120_4048 ISD-Computer Operations	12,125	12,125
19 670_4250 DPW-Solid Waste Mgmt	41,277	41,277
20 731_4120 Risk Management	11,559	11,559
21 761_4000 Printing Services	12,642	12,642
22 761_4004 Surplus Property/ Storage	1,123	1,123
23 761_4008 Mail/Courier Service	5,388	5,388
24 791_4064 Fleet Management	66,668	66,668
25 911_4200 Medical Center	267,191	267,191
26 100_1000 Board Of Supervisors	2,505	2,505
27 101_1000 Alcohol and Drug Svcs	18,133	18,133
28 103_1432 CSA 70 EV-1 Citrus Plaza	20	20
29 105_1378 CSA 70 Countywide	22,773	22,773
30 106_2410 SBC Fire Protection District	64,981	64,981
31 107_2419 Household Haz Waste	5,199	5,199
32 107_2421 Fire Marshal Hazmat	5,067	5,067
33 108_2426 SBC Emerg Services	4,338	4,338
37 111_2686 I.C.E.M.A.	2,151	2,151
38 113_1000 Law & Justice Group Admin	33	33
39 114_1000 Health Admin	63	63
41 119_1000 County Schools	7	7
44 124_1000 CTC-Grand Jury	46	46
45 125_1000 CTC-Indigent Defense Prgm	388	388
47 130_1408 CSA 70 ZN D-1 Lk Arrwhead	656	656
48 133_1000 Capital Facilities Leases	33	33
49 135_4634 CSA 70 Zn F Morongo Vlly	461	461
50 155_1438 CSA 70 Wrightwood	40	40
51 160_1000 Clerk Of The Board	2,528	2,528
52 165_4674 CSA 70 Glen Helen	938	938

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Allocation Summary

Dept:9 761_1000 Purchasing

Department	Purchasing Services	Total
53 180_1462 CSA 70 Zn M Rd Wndr Vlly	\$99	\$99
54 190_1306 CSA 18 Cedar Pines	414	414
55 197_2510 Flood Control Admin	37,059	37,059
56 200_1312 CSA 20 Joshua Tree Park	1,461	1,461
57 205_1464 CSA 70 Zone M Wndr Vlly	146	146
58 208_1498 CSA 70 Zone P-10 Mentone	242	242
59 212_1486 CSA 70 Zone P-6 El Mirage	119	119
60 225_1552 CSA 70 Twin Peaks	27	27
61 230_1558 CSA 70 Erwin Lake	53	53
62 245_1318 CSA 29 Lucern Valley	742	742
64 300_1330 CSA 40 Elephant Mtn	252	252
65 305_4726 CSA 70 Lytle Creek	464	464
66 306_4652 Glen Helen Sanitation	4,676	4,676
68 310_4500 CSA 42 Oro Grande Sewer	27	27
69 310_4502 CSA 42 Oro Grande Water	345	345
70 311_1000 Assessor-Recorder-Clerk	22,295	22,295
71 330_1774 CSA 70 Morongo Valley	152	152
72 331_1786 CSA 70 TV-5 Mesa	179	179
73 332_1780 CSA 70 TV-4 Wonder Valley	146	146
75 350_4806 CSA 70 Hacienda Water	653	653
76 360_4826 CSA 70 Pioneer Town	451	451
77 365_4536 CSA 53 B Fawnskin	133	133
79 380_1348 CSA 56 Wrightwood	46	46
80 395_1354 CSA 59 Deer Lodge Park	113	113
81 400_4552 CSA 60 Apple Valley Airport	1,166	1,166
82 415_1360 CSA 63 Oak Glen-Yucaipa	487	487
83 420_4572 CSA 64 Spring Vlly Lk Sewer	133	133
84 420_4580 CSA 64 Spring Vlly Lk Water	1,329	1,329
85 440_1366 CSA 68 Valley of the Moon	166	166
86 441_1000 Sheriff-Contracts	26,272	26,272
87 442_1000 Sheriff-Detentions	116,196	116,196
88 443_1000 Sheriff-Coroner/ Public Adm	176,753	176,753
89 445_1372 CSA 69 Lake Arrowhead	66	66
90 450_1000 Dist Atty-Crim Prosecution	34,328	34,328
91 452_1000 Child Support Services	14,707	14,707
92 481_1000 Probation	112,230	112,230
93 482_1000 PRB Juvenile Justice Gra	4,951	4,951
94 485_4850 CSA 79 Green Valley	537	537
96 491_1000 Public Defender	20,609	20,609
97 495_4866 CSA 82 Searles Valley	540	540
98 498_2240 IHSS Public Authority	1,186	1,186

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Allocation Summary

Dept:9 761_1000 Purchasing

Department	Purchasing Services	Total
100 501_1000 Human Srvc Admin Claim	\$97,751	\$97,751
101 529_1036 Aging & Adult Svcs	4,199	4,199
102 536_1000 Public Guardian-Consrvtr	1,186	1,186
103 540_1000 Veterans Affairs	1,587	1,587
104 547_1810 CSA 120 Etiwanda Endowmt	80	80
105 563_4612 CSA 70 CG Cedar Glen	1,027	1,027
106 571_2260 Workforce Development	21,026	21,026
108 580_2434 Vly Regional Service Zone	50,871	50,871
109 590_2442 N Desert Regional Srvc Zn	24,870	24,870
110 591_2220 Preschool Services	126,512	126,512
111 600_2448 Mtn Regional Service Zone	4,103	4,103
112 601_1000 Economic Dev Agency	5,547	5,547
113 610_2454 S Desert Rgnl Srvc Zone	10,680	10,680
114 611_1000 Agriculture/W&M	5,259	5,259
115 620_2580 Big Bear Valley Park & Rec	4,219	4,219
116 620_2582 Big Bear Alpine Zoo	3,204	3,204
117 621_2476 Community Dev & Housing	3,231	3,231
118 621_5313 Sn Sevaine/Cdr Glen RDA	169	169
119 625_2584 Bloomington Park & Rec	504	504
120 631_1000 Airports	2,542	2,542
121 640_2600 County Library	23,870	23,870
122 651_1000 County Museum	487	487
123 652_1000 Regional Parks	19,956	19,956
124 665_2000 DPW-Transportation	73,073	73,073
125 666_1000 DPW-Surveyor	696	696
126 680_1000 Registrar Of Voters	15,075	15,075
127 691_1000 LUS-Admin	4,517	4,517
128 692_1000 LUS-Building and Safety	1,819	1,819
129 693_1000 LUS-Code Enforcement	4,991	4,991
131 695_1000 LUS Planning	2,161	2,161
135 736_1000 HR-Ctr for Emp Hlth & Wlln	838	838
136 770_3100 Capital Improvement Prgm	18,276	18,276
137 780_2734 RES-Chino Agr Preserve	53	53
142 883_5008 Consolid Fire Agy East Vly	53	53
143 890_5012 L.A.F.C.O.	99	99
145 903_9900 CFF Commission (First 5)	2,416	2,416
146 920_1000 Behavioral Health	78,352	78,352
147 920_2200 Mental Health Services Act	45,290	45,290
148 929_1000 Indigent Ambulance	252	252
149 930_1000 Public Health	115,596	115,596
150 933_1000 PH-Cal Children's Svcs	2,330	2,330

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Allocation Summary

Dept:9 761_1000 Purchasing

Department	Purchasing Services	Total
151 9991_0005 All Other	\$142	\$142
152 9992_0006 Self Gov Spcl Districts	3,019	3,019
Total	\$2,090,185	\$2,090,185

Information Services Department

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:

Department Costs:

Salaries and employee benefits, other staffing expenses (reimbursement expenses for staffing), services and supplies, central services, which consists of both the Information Services 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:

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 based on the following allocation units:

1. Countywide Technology - number of employees
2. GIS Services - direct charges

San Bernardino County, California
2 CFR Part 200

FY2018/19
 12/18/2019

A. Department Costs

Dept:10 120_1000 Information Services Dept

Description		Amount	General Admin	Countywide Technology	GIS Services	Multi-Media Services
Personnel Costs						
Salaries & Benefits	S1	1,718,907	0	676,678	298,828	743,401
<i>Salary % Split</i>			<i>.00%</i>	<i>39.37%</i>	<i>17.38%</i>	<i>43.25%</i>
Other Staffing Expenses	P	359,962	0	312,353	0	47,609
Subtotal - Personnel Costs		2,078,868	0	989,031	298,828	791,010
Services & Supplies Cost						
Services and Supplies	P	1,039,026	0	629,134	297,741	112,151
Central Services	P	46,924	0	36,860	0	10,064
Travel and Related Expenses	P	8,223	0	8,223	0	0
Other Services & Supplies	P	198,962	0	147,915	0	51,046
Interfund Reimbursements	P	0	0	0	0	0
Miscellaneous Revenues	P	(1,898)	0	(1,898)	0	0
Subtotal - Services & Supplies		1,291,237	0	820,234	297,741	173,262
Department Cost Total		3,370,106	0	1,809,265	596,569	964,272
Adjustments to Cost						
Subtotal - Adjustments		0	0	0	0	0
Total Costs After Adjustments		3,370,106	0	1,809,265	596,569	964,272
General Admin Distribution			0	0	0	0
Grand Total		\$3,370,106		\$1,809,265	\$596,569	\$964,272
					not allocated	

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

B. Incoming Costs - (Default Spread Salary%)

Dept:10 120_1000 Information Services Dept

Department	First Incoming	Second Incoming	Countywide Technology	GIS Services	Multi-Media Services
2 Depreciation Computer/ Equipment	\$2,936	\$0	\$1,156	\$510	\$1,270
Subtotal - 0000_0002 Compt Sftw & Equip Depr	2,936	0	1,156	510	1,270
5 Legal Services	(937)	1,222	112	49	123
Subtotal - 171_1000 County Counsel	(937)	1,222	112	49	123
6 Reporting	1,142	85	483	213	531
6 Special Projects	1,666	138	710	314	781
6 Transaction Processing	2,166	153	913	403	1,003
6 Payroll	1,490	96	625	276	686
6 EFMS Team	4,569	86	1,832	809	2,013
Subtotal - 340_1000 Aud-Contr/Treas/Tax Coll	11,034	560	4,564	2,015	5,014
7 Personnel Services	2,606	82	1,058	467	1,162
7 Employee Benefits	630	25	258	114	283
7 Civil Svc Commission	99	1	39	17	43
7 EMACS Team	2,095	20	833	368	915
Subtotal - 720_1000 Human Resources	5,429	128	2,188	966	2,404
8 Budget & Admin Supp Svcs	3,978	31	1,578	697	1,734
8 Labor Relations	300	6	120	53	132
Subtotal - 110_1000 County Admin Office	4,278	37	1,699	750	1,866
9 Purchasing Services	810	8	322	142	354
Subtotal - 761_1000 Purchasing	810	8	322	142	354
10 Countywide Technology	0	1,190	469	207	515
Subtotal - 120_1000 Information Services Dept	0	1,190	469	207	515
11 Maintenance Services	0	(21)	(8)	(4)	(9)
Subtotal - 7302_1000 RES Fac Mgmt- Maintenance	0	(21)	(8)	(4)	(9)
Total Incoming	23,550	3,124	10,500	4,637	11,536
C. Total Allocated		\$3,396,779	\$1,819,765	\$601,206	\$975,808
			53.57%	17.70%	28.73%

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Countywide Technology Allocations

Dept:10 120_1000 Information Services Dept

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 171_1000 County Counsel	92.00	0.0%	\$7,996	\$0	\$7,996	\$0	\$7,996
6 340_1000 Aud-Contr/Treas/Tax Coll	273.65	1.0%	23,785	0	23,785	0	23,785
7 720_1000 Human Resources	120.58	1.0%	10,480	0	10,480	0	10,480
8 110_1000 County Admin Office	44.65	0.0%	3,881	0	3,881	0	3,881
9 761_1000 Purchasing	26.38	0.0%	2,293	0	2,293	0	2,293
10 120_1000 Information Services Dept	13.69	0.0%	1,190	0	1,190	0	1,190
11 7302_1000 RES Fac Mgmt- Maintenance	68.85	0.0%	5,984	0	5,984	4	5,989
12 7303_1000 RES Fac Mgmt-Custodial	34.68	0.0%	3,014	0	3,014	2	3,016
13 7304_1000 RES Fac Mgmt-Grounds	7.59	0.0%	659	0	659	0	660
14 770_1000 RES-Project Mgmt Division	19.00	0.0%	1,651	0	1,651	1	1,653
15 782_1000 RES Leasing & Acquisition	33.85	0.0%	2,942	0	2,942	2	2,944
16 120_4020 ISD-Telecomm Svcs	82.31	0.0%	7,154	0	7,154	5	7,159
17 120_4042 ISD-Bus Solutions Dev	70.04	0.0%	6,088	0	6,088	4	6,092
18 120_4048 ISD-Computer Operations	137.69	1.0%	11,968	0	11,968	8	11,976
19 670_4250 DPW-Solid Waste Mgmt	74.96	0.0%	6,515	0	6,515	5	6,520
20 731_4120 Risk Management	57.12	0.0%	4,964	0	4,964	3	4,968
21 761_4000 Printing Services	14.31	0.0%	1,244	0	1,244	1	1,244
22 761_4004 Surplus Property/ Storage	4.00	0.0%	348	0	348	0	348
23 761_4008 Mail/Courier Service	19.73	0.0%	1,715	0	1,715	1	1,716
24 791_4064 Fleet Management	89.65	0.0%	7,792	0	7,792	5	7,798
25 911_4200 Medical Center	3,374.73	16.0%	293,322	0	293,322	204	293,526
26 100_1000 Board Of Supervisors	54.62	0.0%	4,747	0	4,747	3	4,750
27 101_1000 Alcohol and Drug Svcs	69.31	0.0%	6,024	0	6,024	4	6,028
29 105_1378 CSA 70 Countywide	76.73	0.0%	6,669	0	6,669	5	6,674
30 106_2410 SBC Fire Protection District	197.38	1.0%	17,156	0	17,156	12	17,168
31 107_2419 Household Haz Waste	22.27	0.0%	1,936	0	1,936	1	1,937
32 107_2421 Fire Marshal Hazmat	40.31	0.0%	3,503	0	3,503	2	3,506
33 108_2426 SBC Emerg Services	19.27	0.0%	1,675	0	1,675	1	1,676
37 111_2686 I.C.E.M.A.	14.85	0.0%	1,290	0	1,290	1	1,291
38 113_1000 Law & Justice Group Admin	1.27	0.0%	110	0	110	0	110
40 115_1000 Community Services Group	3.31	0.0%	287	0	287	0	288
51 160_1000 Clerk Of The Board	12.62	0.0%	1,096	0	1,096	1	1,097
53 180_1462 CSA 70 Zn M Rd Wndr Vlly	0.92	0.0%	80	0	80	0	80
55 197_2510 Flood Control Admin	151.73	1.0%	13,188	0	13,188	9	13,197
56 200_1312 CSA 20 Joshua Tree Park	6.54	0.0%	568	0	568	0	569
57 205_1464 CSA 70 Zone M Wndr Vlly	1.00	0.0%	87	0	87	0	87
62 245_1318 CSA 29 Lucern Valley	2.35	0.0%	204	0	204	0	204
64 300_1330 CSA 40 Elephant Mtn	1.35	0.0%	117	0	117	0	117
70 311_1000 Assessor-Recorder-Clerk	223.81	1.0%	19,453	0	19,453	14	19,466
82 415_1360 CSA 63 Oak Glen-Yucaipa	1.35	0.0%	117	0	117	0	117
86 441_1000 Sheriff-Contracts	590.27	3.0%	51,304	0	51,304	36	51,340
87 442_1000 Sheriff-Detentions	1,379.62	7.0%	119,912	0	119,912	83	119,995

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Countywide Technology Allocations

Dept:10 120_1000 Information Services Dept

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
88 443_1000 Sheriff-Coroner/ Public Adm	1,701.81	8.0%	\$147,916	\$0	\$147,916	\$103	\$148,019
90 450_1000 Dist Atty-Crim Prosecution	520.00	2.0%	45,197	0	45,197	31	45,228
91 452_1000 Child Support Services	380.62	2.0%	33,082	0	33,082	23	33,105
92 481_1000 Probation	1,152.96	6.0%	100,212	0	100,212	70	100,282
93 482_1000 PRB Juvenile Justice Gra	47.54	0.0%	4,132	0	4,132	3	4,135
96 491_1000 Public Defender	240.81	1.0%	20,930	0	20,930	15	20,945
98 498_2240 IHSS Public Authority	36.73	0.0%	3,193	0	3,193	2	3,195
100 501_1000 Human Srvc Admin Claim	4,628.58	22.0%	402,302	0	402,302	280	402,582
101 529_1036 Aging & Adult Svcs	56.65	0.0%	4,924	0	4,924	3	4,928
102 536_1000 Public Guardian-Consrvtr	34.35	0.0%	2,985	0	2,985	2	2,987
103 540_1000 Veterans Affairs	24.85	0.0%	2,160	0	2,160	2	2,161
104 547_1810 CSA 120 Etiwanda Endowmt	1.12	0.0%	97	0	97	0	97
106 571_2260 Workforce Development	103.96	0.0%	9,036	0	9,036	6	9,042
108 580_2434 Vily Regional Service Zone	321.27	2.0%	27,924	0	27,924	19	27,943
109 590_2442 N Desert Regional Srvc Zn	210.77	1.0%	18,319	0	18,319	13	18,332
110 591_2220 Preschool Services	652.77	3.0%	56,737	0	56,737	39	56,776
111 600_2448 Mtn Regional Service Zone	101.00	0.0%	8,779	0	8,779	6	8,785
112 601_1000 Economic Dev Agency	9.31	0.0%	809	0	809	1	810
113 610_2454 S Desert Rgnl Srvc Zone	78.88	0.0%	6,856	0	6,856	5	6,861
114 611_1000 Agriculture/W&M	61.73	0.0%	5,365	0	5,365	4	5,369
115 620_2580 Big Bear Valley Park & Rec	28.54	0.0%	2,480	0	2,480	2	2,482
116 620_2582 Big Bear Alpine Zoo	16.62	0.0%	1,444	0	1,444	1	1,445
117 621_2476 Community Dev & Housing	33.15	0.0%	2,882	0	2,882	2	2,884
119 625_2584 Bloomington Park & Rec	0.73	0.0%	64	0	64	0	64
120 631_1000 Airports	18.46	0.0%	1,605	0	1,605	1	1,606
121 640_2600 County Library	252.62	1.0%	21,957	0	21,957	15	21,972
122 651_1000 County Museum	19.50	0.0%	1,695	0	1,695	1	1,696
123 652_1000 Regional Parks	100.65	0.0%	8,749	0	8,749	6	8,755
124 665_2000 DPW-Transportation	279.65	1.0%	24,307	0	24,307	17	24,324
125 666_1000 DPW-Surveyor	20.12	0.0%	1,748	0	1,748	1	1,750
126 680_1000 Registrar Of Voters	47.58	0.0%	4,135	0	4,135	3	4,138
127 691_1000 LUS-Admin	35.58	0.0%	3,092	0	3,092	2	3,094
128 692_1000 LUS-Building and Safety	20.96	0.0%	1,822	0	1,822	1	1,823
129 693_1000 LUS-Code Enforcement	51.19	0.0%	4,449	0	4,449	3	4,453
131 695_1000 LUS Planning	21.08	0.0%	1,832	0	1,832	1	1,833
135 736_1000 HR-Ctr for Emp Hlth & Wlln	12.77	0.0%	1,110	0	1,110	1	1,111
139 860_7497 Retirement Board	61.15	0.0%	5,315	0	5,315	4	5,319
140 862_5039 SBC Transport Authority	60.65	0.0%	5,272	0	5,272	4	5,276
141 863_5060 Inland Library	0.92	0.0%	80	0	80	0	80
142 883_5008 Consolid Fire Agy East Vly	71.38	0.0%	6,205	0	6,205	4	6,209
143 890_5012 L.A.F.C.O.	5.27	0.0%	458	0	458	0	458
145 903_9900 CFF Commission (First 5)	20.42	0.0%	1,775	0	1,775	1	1,776

San Bernardino County, California
2 CFR Part 200

FY2018/19
 12/18/2019

Countywide Technology Allocations

Dept:10 120_1000 Information Services Dept

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
146 920_1000 Behavioral Health	531.35	3.%	\$46,183	\$0	\$46,183	\$32	\$46,215
147 920_2200 Mental Health Services Act	505.31	2.%	43,920	0	43,920	31	43,950
149 930_1000 Public Health	662.38	3.%	57,573	0	57,573	40	57,613
150 933_1000 PH-Cal Children's Svcs	144.62	1.%	12,570	0	12,570	9	12,578
151 9991_0005 All Other	4.00	0.%	348	0	348	0	348
Subtotal	20,922.65	100.%	1,818,535	0	1,818,535	1,230	1,819,765
Direct Bills					0		0
Total					\$1,818,535		\$1,819,765

Basis Units: Number of Employees Covered
 Source: County Payroll System

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

GIS Services Allocations

Dept:10 120_1000 Information Services Dept

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
6 340_1000 Aud-Contr/Treas/Tax Coll	7,500.00	1.0%	\$7,551	\$(7,500)	\$51	\$0	\$51
8 110_1000 County Admin Office	8,625.36	1.0%	8,685	0	8,685	0	8,685
15 782_1000 RES Leasing & Acquisition	288.00	0.0%	290	0	290	0	290
16 120_4020 ISD-Telecomm Svcs	0.00	0.0%	0	(2,500)	(2,500)	0	(2,500)
18 120_4048 ISD-Computer Operations	0.00	0.0%	0	(63,659)	(63,659)	0	(63,659)
19 670_4250 DPW-Solid Waste Mgmt	2,500.00	0.0%	2,517	(2,500)	17	2	19
26 100_1000 Board Of Supervisors	3,986.22	1.0%	4,014	0	4,014	4	4,017
29 105_1378 CSA 70 Countywide	13,212.92	2.0%	13,304	(11,707)	1,597	12	1,609
30 106_2410 SBC Fire Protection District	333.33	0.0%	336	(219)	117	0	117
33 108_2426 SBC Emerg Services	0.00	0.0%	0	(1,410)	(1,410)	0	(1,410)
55 197_2510 Flood Control Admin	13,000.00	2.0%	13,089	(16,215)	(3,126)	12	(3,114)
70 311_1000 Assessor-Recorder-Clerk	23,485.92	4.0%	23,647	(7,500)	16,147	22	16,169
88 443_1000 Sheriff-Coroner/ Public Adm	76,283.02	13.0%	76,807	(65,600)	11,207	71	11,278
92 481_1000 Probation	4,350.24	1.0%	4,380	(5,400)	(1,020)	4	(1,016)
100 501_1000 Human Srvc Admin Claim	11,426.72	2.0%	11,505	(11,800)	(295)	11	(284)
112 601_1000 Economic Dev Agency	81,720.16	14.0%	82,281	(20,500)	61,781	76	61,857
114 611_1000 Agriculture/W&M	313.84	0.0%	316	0	316	0	316
122 651_1000 County Museum	205.84	0.0%	207	0	207	0	207
123 652_1000 Regional Parks	2,316.80	0.0%	2,333	0	2,333	2	2,335
124 665_2000 DPW-Transportation	14,853.44	2.0%	14,955	(13,616)	1,339	14	1,353
125 666_1000 DPW-Surveyor	21,556.40	4.0%	21,704	(5,510)	16,194	20	16,215
126 680_1000 Registrar Of Voters	10,963.36	2.0%	11,039	(10,500)	539	10	549
127 691_1000 LUS-Admin	183,422.48	31.0%	184,681	0	184,681	172	184,853
131 695_1000 LUS Planning	15,500.00	3.0%	15,606	(15,500)	106	15	121
140 862_5039 SBC Transport Authority	18,000.00	3.0%	18,124	(18,000)	124	17	140
142 883_5008 Consolid Fire Agy East Vly	17,475.20	3.0%	17,595	(14,000)	3,595	16	3,611
143 890_5012 L.A.F.C.O.	13,731.68	2.0%	13,826	(13,500)	326	13	339
146 920_1000 Behavioral Health	34,855.60	6.0%	35,095	0	35,095	33	35,127
149 930_1000 Public Health	16,162.72	3.0%	16,274	0	16,274	15	16,289
151 9991_0005 All Other	500.00	0.0%	503	(4,232)	(3,728)	0	(3,728)
Subtotal	596,569.25	100.0%	600,663	(311,368)	289,295	543	289,838
Direct Bills					311,368		311,368
Total					\$600,663		\$601,206

Basis Units: Direct Charges
Source: Information Svcs

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Allocation Summary

Dept:10 120_1000 Information Services Dept

Department	Countywide Technology	GIS Services	Multi-Media Services	Total
0 Direct Billed	\$0	\$311,368	\$0	\$311,368
5 171_1000 County Counsel	7,996	0	0	7,996
6 340_1000 Aud-Contr/Treas/Tax Coll	23,785	51	0	23,837
7 720_1000 Human Resources	10,480	0	0	10,480
8 110_1000 County Admin Office	3,881	8,685	0	12,566
9 761_1000 Purchasing	2,293	0	0	2,293
10 120_1000 Information Services Dept	1,190	0	0	1,190
11 7302_1000 RES Fac Mgmt- Maintenance	5,989	0	0	5,989
12 7303_1000 RES Fac Mgmt-Custodial	3,016	0	0	3,016
13 7304_1000 RES Fac Mgmt-Grounds	660	0	0	660
14 770_1000 RES-Project Mgmt Division	1,653	0	0	1,653
15 782_1000 RES Leasing & Acquisition	2,944	290	0	3,234
16 120_4020 ISD-Telecomm Svcs	7,159	(2,500)	0	4,659
17 120_4042 ISD-Bus Solutions Dev	6,092	0	0	6,092
18 120_4048 ISD-Computer Operations	11,976	(63,659)	0	(51,683)
19 670_4250 DPW-Solid Waste Mgmt	6,520	19	0	6,539
20 731_4120 Risk Management	4,968	0	0	4,968
21 761_4000 Printing Services	1,244	0	0	1,244
22 761_4004 Surplus Property/ Storage	348	0	0	348
23 761_4008 Mail/Courier Service	1,716	0	0	1,716
24 791_4064 Fleet Management	7,798	0	0	7,798
25 911_4200 Medical Center	293,526	0	0	293,526
26 100_1000 Board Of Supervisors	4,750	4,017	0	8,768
27 101_1000 Alcohol and Drug Svcs	6,028	0	0	6,028
29 105_1378 CSA 70 Countywide	6,674	1,609	0	8,283
30 106_2410 SBC Fire Protection District	17,168	117	0	17,285
31 107_2419 Household Haz Waste	1,937	0	0	1,937
32 107_2421 Fire Marshal Hazmat	3,506	0	0	3,506
33 108_2426 SBC Emerg Services	1,676	(1,410)	0	266
37 111_2686 I.C.E.M.A.	1,291	0	0	1,291
38 113_1000 Law & Justice Group Admin	110	0	0	110
40 115_1000 Community Services Group	288	0	0	288
51 160_1000 Clerk Of The Board	1,097	0	0	1,097
53 180_1462 CSA 70 Zn M Rd Wndr Vlly	80	0	0	80
55 197_2510 Flood Control Admin	13,197	(3,114)	0	10,084
56 200_1312 CSA 20 Joshua Tree Park	569	0	0	569
57 205_1464 CSA 70 Zone M Wndr Vlly	87	0	0	87
62 245_1318 CSA 29 Lucern Valley	204	0	0	204
64 300_1330 CSA 40 Elephant Mtn	117	0	0	117
70 311_1000 Assessor-Recorder-Clerk	19,466	16,169	0	35,635
82 415_1360 CSA 63 Oak Glen-Yucaipa	117	0	0	117

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Allocation Summary

Dept:10 120_1000 Information Services Dept

Department	Countywide Technology	GIS Services	Multi-Media Services	Total
86 441_1000 Sheriff-Contracts	\$51,340	\$0	\$0	\$51,340
87 442_1000 Sheriff-Detentions	119,995	0	0	119,995
88 443_1000 Sheriff-Coroner/ Public Adm	148,019	11,278	0	159,297
90 450_1000 Dist Atty-Crim Prosecution	45,228	0	0	45,228
91 452_1000 Child Support Services	33,105	0	0	33,105
92 481_1000 Probation	100,282	(1,016)	0	99,266
93 482_1000 PRB Juvenile Justice Gra	4,135	0	0	4,135
96 491_1000 Public Defender	20,945	0	0	20,945
98 498_2240 IHSS Public Authority	3,195	0	0	3,195
100 501_1000 Human Svc Admin Claim	402,582	(284)	0	402,298
101 529_1036 Aging & Adult Svcs	4,928	0	0	4,928
102 536_1000 Public Guardian-Consrvtr	2,987	0	0	2,987
103 540_1000 Veterans Affairs	2,161	0	0	2,161
104 547_1810 CSA 120 Etiwanda Endowmt	97	0	0	97
106 571_2260 Workforce Development	9,042	0	0	9,042
108 580_2434 Vly Regional Service Zone	27,943	0	0	27,943
109 590_2442 N Desert Regional Svc Zn	18,332	0	0	18,332
110 591_2220 Preschool Services	56,776	0	0	56,776
111 600_2448 Mtn Regional Service Zone	8,785	0	0	8,785
112 601_1000 Economic Dev Agency	810	61,857	0	62,667
113 610_2454 S Desert Rgnl Svc Zone	6,861	0	0	6,861
114 611_1000 Agriculture/W&M	5,369	316	0	5,685
115 620_2580 Big Bear Valley Park & Rec	2,482	0	0	2,482
116 620_2582 Big Bear Alpine Zoo	1,445	0	0	1,445
117 621_2476 Community Dev & Housing	2,884	0	0	2,884
119 625_2584 Bloomington Park & Rec	64	0	0	64
120 631_1000 Airports	1,606	0	0	1,606
121 640_2600 County Library	21,972	0	0	21,972
122 651_1000 County Museum	1,696	207	0	1,904
123 652_1000 Regional Parks	8,755	2,335	0	11,089
124 665_2000 DPW-Transportation	24,324	1,353	0	25,677
125 666_1000 DPW-Surveyor	1,750	16,215	0	17,964
126 680_1000 Registrar Of Voters	4,138	549	0	4,687
127 691_1000 LUS-Admin	3,094	184,853	0	187,947
128 692_1000 LUS-Building and Safety	1,823	0	0	1,823
129 693_1000 LUS-Code Enforcement	4,453	0	0	4,453
131 695_1000 LUS Planning	1,833	121	0	1,954
135 736_1000 HR-Ctr for Emp Hlth & Wlln	1,111	0	0	1,111
139 860_7497 Retirement Board	5,319	0	0	5,319
140 862_5039 SBC Transport Authority	5,276	140	0	5,416
141 863_5060 Inland Library	80	0	0	80

**San Bernardino County, California
2 CFR Part 200**

FY2018/19
12/18/2019

Allocation Summary

Dept:10 120_1000 Information Services Dept

Department	Countywide Technology	GIS Services	Multi-Media Services	Total
142 883_5008 Consolid Fire Agy East Vly	\$6,209	\$3,611	\$0	\$9,820
143 890_5012 L.A.F.C.O.	458	339	0	797
145 903_9900 CFF Commission (First 5)	1,776	0	0	1,776
146 920_1000 Behavioral Health	46,215	35,127	0	81,343
147 920_2200 Mental Health Services Act	43,950	0	0	43,950
149 930_1000 Public Health	57,613	16,289	0	73,901
150 933_1000 PH-Cal Children's Svcs	12,578	0	0	12,578
151 9991_0005 All Other	348	(3,728)	0	(3,380)
Total	\$1,819,765	\$601,206	\$0	\$2,420,971

RES Facilities Management - Maintenance

STATEMENT OF FUNCTION

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

DESCRIPTION OF COSTS

The costs allocated include:

Department Costs:

Salaries and employee benefits, other staffing expenses (reimbursement expenses for staffing), services and supplies, central services, which consists of both the Information Services 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:

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

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

A. Department Costs

Dept:11 7302_1000 RES Fac Mgmt- Maintenance

Description	Amount	General Admin	Maintenance Services
Personnel Costs			
Salaries & Benefits	6,661,660	0	6,661,660
<i>Salary % Split</i>		<i>.00%</i>	<i>100.00%</i>
Other Staffing Expenses	2,667	0	2,667
Subtotal - Personnel Costs	6,664,327	0	6,664,327
Services & Supplies Cost			
Services and Supplies	5,246,099	0	5,246,099
Central Services	0	0	0
Travel and Related Expenses	32,093	0	32,093
Other Services & Supplies	1,073,176	0	1,073,176
Interfund Reimbursements	0	0	0
Miscellaneous Revenues	(1,625)	0	(1,625)
Subtotal - Services & Supplies	6,349,743	0	6,349,743
Department Cost Total	13,014,070	0	13,014,070
Adjustments to Cost			
Subtotal - Adjustments	0	0	0
Total Costs After Adjustments	13,014,070	0	13,014,070
General Admin Distribution		0	0
Grand Total	\$13,014,070		\$13,014,070

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

B. Incoming Costs - (Default Spread Salary%)

Dept:11 7302_1000 RES Fac Mgmt- Maintenance

Department	First Incoming	Second Incoming	Maintenance Services
1 Buildings Depreciation Expense	\$56,546	\$0	\$56,546
Subtotal - 0000_0001 Building Depreciation	56,546	0	56,546
2 Depreciation Computer/ Equipment	33,788	0	33,788
Subtotal - 0000_0002 Compt Sftw & Equip Depr	33,788	0	33,788
4 Utilities	131,842	0	131,842
Subtotal - 0000_0004 RES Utilities	131,842	0	131,842
5 Legal Services	38,066	3,681	41,747
Subtotal - 171_1000 County Counsel	38,066	3,681	41,747
6 Reporting	5,743	429	6,172
6 Transaction Processing	11,579	819	12,398
6 Payroll	7,519	487	8,006
6 EFMS Team	22,973	434	23,407
Subtotal - 340_1000 Aud-Contr/Treas/Tax Coll	47,813	2,169	49,982
7 Personnel Services	13,102	414	13,516
7 Employee Benefits	3,167	124	3,291
7 Civil Svc Commission	498	5	503
7 EMACS Team	10,571	101	10,673
Subtotal - 720_1000 Human Resources	27,337	645	27,983
8 Budget & Admin Supp Svcs	20,006	155	20,161
8 Labor Relations	1,507	29	1,536
Subtotal - 110_1000 County Admin Office	21,513	184	21,696
9 Purchasing Services	32,888	344	33,231
Subtotal - 761_1000 Purchasing	32,888	344	33,231
10 Countywide Technology	5,984	4	5,989
Subtotal - 120_1000 Information Services Dept	5,984	4	5,989
11 Maintenance Services	0	59,633	59,633

San Bernardino County, California
2 CFR Part 200

FY2018/19
 12/18/2019

B. Incoming Costs - (Default Spread Salary%)

Dept:11 7302_1000 RES Fac Mgmt- Maintenance

Department	First Incoming	Second Incoming	Maintenance Services
Subtotal - 7302_1000 RES Fac Mgmt- Maintenance	\$0	\$59,633	\$59,633
12 Custodial Services	0	37,491	37,491
Subtotal - 7303_1000 RES Fac Mgmt-Custodial	0	37,491	37,491
13 Grounds Services	0	11,571	11,571
Subtotal - 7304_1000 RES Fac Mgmt-Grounds	0	11,571	11,571
Total Incoming	395,777	115,720	511,497
C. Total Allocated		\$13,525,567	\$13,525,567
		100.00%	

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Maintenance Services Allocations

Dept:11 7302_1000 RES Fac Mgmt- Maintenance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 171_1000 County Counsel	121,945.63	1.0%	\$118,759	\$(121,946)	\$(3,186)	\$0	\$(3,186)
6 340_1000 Aud-Contr/Treas/Tax Coll	227,399.60	2.0%	221,458	(227,400)	(5,942)	0	(5,942)
7 720_1000 Human Resources	139,610.95	1.0%	135,963	(139,611)	(3,648)	0	(3,648)
8 110_1000 County Admin Office	101,275.50	1.0%	98,629	(101,276)	(2,646)	0	(2,646)
9 761_1000 Purchasing	18,824.00	0.0%	18,332	(18,824)	(492)	0	(492)
10 120_1000 Information Services Dept	810.00	0.0%	789	(810)	(21)	0	(21)
11 7302_1000 RES Fac Mgmt- Maintenance	61,232.53	0.0%	59,633	0	59,633	0	59,633
12 7303_1000 RES Fac Mgmt-Custodial	59,331.56	0.0%	57,781	0	57,781	524	58,305
13 7304_1000 RES Fac Mgmt-Grounds	13,306.76	0.0%	12,959	0	12,959	118	13,077
14 770_1000 RES-Project Mgmt Division	21,580.00	0.0%	21,016	(21,580)	(564)	191	(373)
15 782_1000 RES Leasing & Acquisition	506,856.33	4.0%	493,612	(506,856)	(13,244)	4,478	(8,766)
16 120_4020 ISD-Telecomm Svcs	167,114.77	1.0%	162,748	(167,115)	(4,367)	1,476	(2,890)
17 120_4042 ISD-Bus Solutions Dev	3,029.07	0.0%	2,950	(3,029)	(79)	27	(52)
18 120_4048 ISD-Computer Operations	300,803.51	2.0%	292,944	(300,804)	(7,860)	2,657	(5,203)
19 670_4250 DPW-Solid Waste Mgmt	114,180.43	1.0%	111,197	(114,180)	(2,984)	1,009	(1,975)
20 731_4120 Risk Management	58,628.98	0.0%	57,097	(58,629)	(1,532)	518	(1,014)
21 761_4000 Printing Services	29,544.00	0.0%	28,772	(29,544)	(772)	261	(511)
22 761_4004 Surplus Property/ Storage	70,351.00	1.0%	68,513	(70,351)	(1,838)	622	(1,217)
23 761_4008 Mail/Courier Service	9,994.00	0.0%	9,733	(9,994)	(261)	88	(173)
24 791_4064 Fleet Management	92,559.50	1.0%	90,141	(92,560)	(2,419)	818	(1,601)
25 911_4200 Medical Center	1,063.50	0.0%	1,036	(1,064)	(28)	9	(18)
26 100_1000 Board Of Supervisors	50,344.00	0.0%	49,029	(50,344)	(1,315)	445	(871)
27 101_1000 Alcohol and Drug Svcs	7,738.00	0.0%	7,536	(7,738)	(202)	68	(134)
29 105_1378 CSA 70 Countywide	28,313.11	0.0%	27,573	(28,313)	(740)	250	(490)
30 106_2410 SBC Fire Protection District	109,552.00	1.0%	106,689	(109,552)	(2,863)	968	(1,895)
32 107_2421 Fire Marshal Hazmat	3,647.70	0.0%	3,552	(3,648)	(95)	32	(63)
33 108_2426 SBC Emerg Services	39,919.40	0.0%	38,876	(39,919)	(1,043)	353	(690)
44 124_1000 CTC-Grand Jury	12,981.00	0.0%	12,642	(12,981)	(339)	115	(225)
51 160_1000 Clerk Of The Board	17,625.00	0.0%	17,164	(17,625)	(461)	156	(305)
55 197_2510 Flood Control Admin	70,579.00	1.0%	68,735	(70,579)	(1,844)	624	(1,221)
70 311_1000 Assessor-Recorder-Clerk	297,296.54	2.0%	289,528	(297,297)	(7,768)	2,626	(5,142)
86 441_1000 Sheriff-Contracts	20,405.46	0.0%	19,872	(20,405)	(533)	180	(353)
87 442_1000 Sheriff-Detentions	3,157,555.45	23.0%	3,075,049	(3,157,555)	(82,507)	27,896	(54,611)
88 443_1000 Sheriff-Coroner/ Public Adm	1,761,239.39	13.0%	1,715,218	(1,761,239)	(46,021)	15,560	(30,461)
90 450_1000 Dist Atty-Crim Prosecution	606,424.08	4.0%	590,578	(606,424)	(15,846)	5,358	(10,488)
91 452_1000 Child Support Services	5,718.70	0.0%	5,569	(5,719)	(149)	51	(99)
92 481_1000 Probation	2,070,285.53	15.0%	2,016,189	(2,070,286)	(54,097)	18,290	(35,806)
93 482_1000 PRB Juvenile Justice Gra	127.50	0.0%	124	(128)	(3)	1	(2)
96 491_1000 Public Defender	214,931.69	2.0%	209,316	(214,932)	(5,616)	1,899	(3,717)
98 498_2240 IHSS Public Authority	1,750.00	0.0%	1,704	(1,750)	(46)	15	(30)
100 501_1000 Human Svc Admin Claim	66,252.40	0.0%	64,521	(66,252)	(1,731)	585	(1,146)
102 536_1000 Public Guardian-Consrvtr	36,840.00	0.0%	35,877	(36,840)	(963)	325	(637)

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Maintenance Services Allocations

Dept:11 7302_1000 RES Fac Mgmt- Maintenance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
103 540_1000 Veterans Affairs	36,218.54	0.0%	\$35,272	\$(36,219)	\$(946)	\$320	\$(626)
106 571_2260 Workforce Development	6,811.96	0.0%	6,634	(6,812)	(178)	60	(118)
108 580_2434 Vly Regional Service Zone	1,699.95	0.0%	1,656	(1,700)	(44)	15	(29)
109 590_2442 N Desert Regional Srvc Zn	16,760.47	0.0%	16,323	(16,760)	(438)	148	(290)
110 591_2220 Preschool Services	123,650.72	1.0%	120,420	(123,651)	(3,231)	1,092	(2,139)
112 601_1000 Economic Dev Agency	32,005.00	0.0%	31,169	(32,005)	(836)	283	(554)
114 611_1000 Agriculture/W&M	69,571.30	1.0%	67,753	(69,571)	(1,818)	615	(1,203)
117 621_2476 Community Dev & Housing	85.00	0.0%	83	(85)	(2)	1	(1)
120 631_1000 Airports	2,346.00	0.0%	2,285	(2,346)	(61)	21	(41)
121 640_2600 County Library	317,643.02	2.0%	309,343	(317,643)	(8,300)	2,806	(5,494)
122 651_1000 County Museum	268,110.69	2.0%	261,105	(268,111)	(7,006)	2,369	(4,637)
123 652_1000 Regional Parks	16,656.38	0.0%	16,221	(16,656)	(435)	147	(288)
124 665_2000 DPW-Transportation	201,814.80	1.0%	196,541	(201,815)	(5,273)	1,783	(3,490)
125 666_1000 DPW-Surveyor	21,786.00	0.0%	21,217	(21,786)	(569)	192	(377)
126 680_1000 Registrar Of Voters	109,306.28	1.0%	106,450	(109,306)	(2,856)	966	(1,890)
127 691_1000 LUS-Admin	85,207.26	1.0%	82,981	(85,207)	(2,226)	753	(1,474)
128 692_1000 LUS-Building and Safety	19,669.00	0.0%	19,155	(19,669)	(514)	174	(340)
129 693_1000 LUS-Code Enforcement	19,968.00	0.0%	19,446	(19,968)	(522)	176	(345)
131 695_1000 LUS Planning	7,550.00	0.0%	7,353	(7,550)	(197)	67	(131)
142 883_5008 Consolid Fire Agy East Vly	3,193.00	0.0%	3,110	(3,193)	(83)	28	(55)
145 903_9900 CFF Commission (First 5)	170.00	0.0%	166	(170)	(4)	2	(3)
146 920_1000 Behavioral Health	435,301.34	3.0%	423,927	(435,301)	(11,374)	3,846	(7,529)
147 920_2200 Mental Health Services Act	31,297.10	0.0%	30,479	(31,297)	(818)	276	(541)
149 930_1000 Public Health	368,424.34	3.0%	358,797	(368,424)	(9,627)	3,255	(6,372)
151 9991_0005 All Other	875,433.19	6.0%	852,558	(313,869)	538,689	7,734	546,423
Subtotal	13,769,646.91	100.0%	13,409,846	(13,074,212)	335,634	115,720	451,355
Direct Bills					13,074,212		13,074,212
Total					\$13,409,846		\$13,525,567

Basis Units: Job Costs
Source: Facilities Mgmt

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Allocation Summary

Dept:11 7302_1000 RES Fac Mgmt- Maintenance

Department	Maintenance Services	Total
0 Direct Billed	\$13,074,212	\$13,074,212
5 171_1000 County Counsel	(3,186)	(3,186)
6 340_1000 Aud-Contr/Treas/Tax Coll	(5,942)	(5,942)
7 720_1000 Human Resources	(3,648)	(3,648)
8 110_1000 County Admin Office	(2,646)	(2,646)
9 761_1000 Purchasing	(492)	(492)
10 120_1000 Information Services Dept	(21)	(21)
11 7302_1000 RES Fac Mgmt- Maintenance	59,633	59,633
12 7303_1000 RES Fac Mgmt-Custodial	58,305	58,305
13 7304_1000 RES Fac Mgmt-Grounds	13,077	13,077
14 770_1000 RES-Project Mgmt Division	(373)	(373)
15 782_1000 RES Leasing & Acquisition	(8,766)	(8,766)
16 120_4020 ISD-Telecomm Svcs	(2,890)	(2,890)
17 120_4042 ISD-Bus Solutions Dev	(52)	(52)
18 120_4048 ISD-Computer Operations	(5,203)	(5,203)
19 670_4250 DPW-Solid Waste Mgmt	(1,975)	(1,975)
20 731_4120 Risk Management	(1,014)	(1,014)
21 761_4000 Printing Services	(511)	(511)
22 761_4004 Surplus Property/ Storage	(1,217)	(1,217)
23 761_4008 Mail/Courier Service	(173)	(173)
24 791_4064 Fleet Management	(1,601)	(1,601)
25 911_4200 Medical Center	(18)	(18)
26 100_1000 Board Of Supervisors	(871)	(871)
27 101_1000 Alcohol and Drug Svcs	(134)	(134)
29 105_1378 CSA 70 Countywide	(490)	(490)
30 106_2410 SBC Fire Protection District	(1,895)	(1,895)
32 107_2421 Fire Marshal Hazmat	(63)	(63)
33 108_2426 SBC Emerg Services	(690)	(690)
44 124_1000 CTC-Grand Jury	(225)	(225)
51 160_1000 Clerk Of The Board	(305)	(305)
55 197_2510 Flood Control Admin	(1,221)	(1,221)
70 311_1000 Assessor-Recorder-Clerk	(5,142)	(5,142)
86 441_1000 Sheriff-Contracts	(353)	(353)
87 442_1000 Sheriff-Detentions	(54,611)	(54,611)
88 443_1000 Sheriff-Coroner/ Public Adm	(30,461)	(30,461)
90 450_1000 Dist Atty-Crim Prosecution	(10,488)	(10,488)
91 452_1000 Child Support Services	(99)	(99)
92 481_1000 Probation	(35,806)	(35,806)
93 482_1000 PRB Juvenile Justice Gra	(2)	(2)
96 491_1000 Public Defender	(3,717)	(3,717)
98 498_2240 IHSS Public Authority	(30)	(30)

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Allocation Summary

Dept:11 7302_1000 RES Fac Mgmt- Maintenance

Department	Maintenance Services	Total
100 501_1000 Human Srvc Admin Claim	\$(1,146)	\$(1,146)
102 536_1000 Public Guardian-Consrvtr	(637)	(637)
103 540_1000 Veterans Affairs	(626)	(626)
106 571_2260 Workforce Development	(118)	(118)
108 580_2434 Vllly Regional Service Zone	(29)	(29)
109 590_2442 N Desert Regional Srvc Zn	(290)	(290)
110 591_2220 Preschool Services	(2,139)	(2,139)
112 601_1000 Economic Dev Agency	(554)	(554)
114 611_1000 Agriculture/W&M	(1,203)	(1,203)
117 621_2476 Community Dev & Housing	(1)	(1)
120 631_1000 Airports	(41)	(41)
121 640_2600 County Library	(5,494)	(5,494)
122 651_1000 County Museum	(4,637)	(4,637)
123 652_1000 Regional Parks	(288)	(288)
124 665_2000 DPW-Transportation	(3,490)	(3,490)
125 666_1000 DPW-Surveyor	(377)	(377)
126 680_1000 Registrar Of Voters	(1,890)	(1,890)
127 691_1000 LUS-Admin	(1,474)	(1,474)
128 692_1000 LUS-Building and Safety	(340)	(340)
129 693_1000 LUS-Code Enforcement	(345)	(345)
131 695_1000 LUS Planning	(131)	(131)
142 883_5008 Consolid Fire Agy East Vly	(55)	(55)
145 903_9900 CFF Commission (First 5)	(3)	(3)
146 920_1000 Behavioral Health	(7,529)	(7,529)
147 920_2200 Mental Health Services Act	(541)	(541)
149 930_1000 Public Health	(6,372)	(6,372)
151 9991_0005 All Other	546,423	546,423
Total	\$13,525,567	\$13,525,567

RES Facilities Management - Custodial

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:

Department Costs:

Salaries and employee benefits, other staffing expenses (reimbursement expenses for staffing), services and supplies, central services, which consists of both the Information Services 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:

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

San Bernardino County, California
2 CFR Part 200

FY2018/19
 12/18/2019

A. Department Costs

Dept:12 7303_1000 RES Fac Mgmt-Custodial

Description		Amount	General Admin	Custodial Services
<hr/>				
Personnel Costs				
Salaries & Benefits	S1	2,268,758	0	2,268,758
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Other Staffing Expenses	P	1,373	0	1,373
Subtotal - Personnel Costs		<hr/> 2,270,131	0	2,270,131
Services & Supplies Cost				
Services and Supplies	P	3,828,953	0	3,828,953
Central Services	P	0	0	0
Travel and Related Expenses	P	8,296	0	8,296
Other Services & Supplies	P	813,553	0	813,553
Interfund Reimbursements	P	0	0	0
Miscellaneous Revenues	P	(580)	0	(580)
Subtotal - Services & Supplies		<hr/> 4,650,222	0	4,650,222
Department Cost Total		6,920,353	0	6,920,353
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	0	0
Total Costs After Adjustments		6,920,353	0	6,920,353
General Admin Distribution			0	0
Grand Total		<hr/> <hr/> <u>\$6,920,353</u>		<hr/> <hr/> <u>\$6,920,353</u>

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

B. Incoming Costs - (Default Spread Salary%)

Dept:12 7303_1000 RES Fac Mgmt-Custodial

Department	First Incoming	Second Incoming	Custodial Services
1 Buildings Depreciation Expense	\$14,185	\$0	\$14,185
Subtotal - 0000_0001 Building Depreciation	14,185	0	14,185
2 Depreciation Computer/ Equipment	32,656	0	32,656
Subtotal - 0000_0002 Compt Sftw & Equip Depr	32,656	0	32,656
4 Utilities	24,973	0	24,973
Subtotal - 0000_0004 RES Utilities	24,973	0	24,973
5 Legal Services	36,884	3,567	40,451
Subtotal - 171_1000 County Counsel	36,884	3,567	40,451
6 Reporting	2,892	216	3,108
6 Transaction Processing	6,603	467	7,071
6 Payroll	3,665	237	3,902
6 EFMS Team	11,570	219	11,789
Subtotal - 340_1000 Aud-Contr/Treas/Tax Coll	24,731	1,139	25,870
7 Personnel Services	6,599	209	6,807
7 Employee Benefits	1,595	63	1,657
7 Unemployment Insurance	5,585	69	5,654
7 Civil Svc Commission	251	2	253
7 EMACS Team	5,153	49	5,202
Subtotal - 720_1000 Human Resources	19,182	393	19,574
8 Budget & Admin Supp Svcs	10,076	78	10,154
8 Labor Relations	759	15	773
Subtotal - 110_1000 County Admin Office	10,835	93	10,927
9 Purchasing Services	18,572	194	18,766
Subtotal - 761_1000 Purchasing	18,572	194	18,766
10 Countywide Technology	3,014	2	3,016
Subtotal - 120_1000 Information Services Dept	3,014	2	3,016
11 Maintenance Services	57,781	524	58,305

San Bernardino County, California
2 CFR Part 200

FY2018/19
 12/18/2019

B. Incoming Costs - (Default Spread Salary%)

Dept:12 7303_1000 RES Fac Mgmt-Custodial

Department	First Incoming	Second Incoming	Custodial Services
Subtotal - 7302_1000 RES Fac Mgmt- Maintenance	\$57,781	\$524	\$58,305
12 Custodial Services	0	36,327	36,327
Subtotal - 7303_1000 RES Fac Mgmt-Custodial	0	36,327	36,327
13 Grounds Services	0	11,211	11,211
Subtotal - 7304_1000 RES Fac Mgmt-Grounds	0	11,211	11,211
Total Incoming	242,813	53,449	296,263
C. Total Allocated		\$7,216,616	\$7,216,616
			100.00%

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Custodial Services Allocations

Dept:12 7303_1000 RES Fac Mgmt-Custodial

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 171_1000 County Counsel	89,665.25	1.0%	\$93,531	\$(89,665)	\$3,865	\$0	\$3,865
6 340_1000 Aud-Contr/Treas/Tax Coll	162,929.60	2.0%	169,953	(162,930)	7,024	0	7,024
7 720_1000 Human Resources	81,646.00	1.0%	85,166	(81,646)	3,520	0	3,520
8 110_1000 County Admin Office	67,007.90	1.0%	69,896	(67,008)	2,889	0	2,889
9 761_1000 Purchasing	14,622.00	0.0%	15,252	(14,622)	630	0	630
11 7302_1000 RES Fac Mgmt- Maintenance	35,941.18	1.0%	37,491	0	37,491	0	37,491
12 7303_1000 RES Fac Mgmt-Custodial	34,825.38	1.0%	36,327	0	36,327	0	36,327
13 7304_1000 RES Fac Mgmt-Grounds	7,810.57	0.0%	8,147	0	8,147	65	8,213
14 770_1000 RES-Project Mgmt Division	15,150.00	0.0%	15,803	(15,150)	653	127	780
15 782_1000 RES Leasing & Acquisition	268,674.76	4.0%	280,257	(163,657)	116,600	2,251	118,850
16 120_4020 ISD-Telecomm Svcs	44,931.00	1.0%	46,868	(44,931)	1,937	376	2,313
18 120_4048 ISD-Computer Operations	195,480.45	3.0%	203,907	(195,480)	8,427	1,638	10,064
19 670_4250 DPW-Solid Waste Mgmt	73,449.00	1.0%	76,615	(73,449)	3,166	615	3,782
20 731_4120 Risk Management	37,752.00	1.0%	39,379	(37,752)	1,627	316	1,944
21 761_4000 Printing Services	22,089.00	0.0%	23,041	(22,089)	952	185	1,137
22 761_4004 Surplus Property/ Storage	821.00	0.0%	856	(821)	35	7	42
24 791_4064 Fleet Management	521.50	0.0%	544	(522)	22	4	27
26 100_1000 Board Of Supervisors	36,179.00	1.0%	37,739	(36,179)	1,560	303	1,863
29 105_1378 CSA 70 Countywide	40,452.16	1.0%	42,196	(40,452)	1,744	339	2,083
30 106_2410 SBC Fire Protection District	45,600.10	1.0%	47,566	(45,600)	1,966	382	2,348
31 107_2419 Household Haz Waste	4,644.00	0.0%	4,844	(4,644)	200	39	239
32 107_2421 Fire Marshal Hazmat	25,995.00	0.0%	27,116	(25,995)	1,121	218	1,338
33 108_2426 SBC Emerg Services	27,021.00	0.0%	28,186	(27,021)	1,165	226	1,391
44 124_1000 CTC-Grand Jury	9,742.00	0.0%	10,162	(9,742)	420	82	502
51 160_1000 Clerk Of The Board	14,058.35	0.0%	14,664	(14,058)	606	118	724
55 197_2510 Flood Control Admin	81,112.00	1.0%	84,609	(81,112)	3,497	679	4,176
70 311_1000 Assessor-Recorder-Clerk	219,803.50	3.0%	229,279	(219,804)	9,475	1,841	11,317
84 420_4580 CSA 64 Spring Vly Lk Water	3,477.00	0.0%	3,627	(3,477)	150	29	179
86 441_1000 Sheriff-Contracts	3,304.50	0.0%	3,447	(3,305)	142	28	170
88 443_1000 Sheriff-Coroner/ Public Adm	1,225,599.75	18.0%	1,278,433	(1,225,600)	52,833	10,267	63,100
90 450_1000 Dist Atty-Crim Prosecution	443,228.55	6.0%	462,335	(443,229)	19,107	3,713	22,820
91 452_1000 Child Support Services	13.00	0.0%	14	(13)	1	0	1
92 481_1000 Probation	1,212,761.11	18.0%	1,265,041	(1,212,761)	52,279	10,159	62,439
93 482_1000 PRB Juvenile Justice Gra	45.00	0.0%	47	(45)	2	0	2
96 491_1000 Public Defender	147,262.00	2.0%	153,610	(147,262)	6,348	1,234	7,582
100 501_1000 Human Svc Admin Claim	284,253.40	4.0%	296,507	(284,253)	12,254	2,381	14,635
102 536_1000 Public Guardian-Consrvtr	16,824.00	0.0%	17,549	(16,824)	725	141	866
103 540_1000 Veterans Affairs	25,946.00	0.0%	27,064	(25,946)	1,118	217	1,336
106 571_2260 Workforce Development	1,571.40	0.0%	1,639	(1,571)	68	13	81
108 580_2434 Vly Regional Service Zone	76,946.00	1.0%	80,263	(76,946)	3,317	645	3,962
110 591_2220 Preschool Services	1,400.00	0.0%	1,460	(1,400)	60	12	72
112 601_1000 Economic Dev Agency	21,888.00	0.0%	22,832	(21,888)	944	183	1,127

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Custodial Services Allocations

Dept:12 7303_1000 RES Fac Mgmt-Custodial

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
113 610_2454 S Desert Rgnl Svc Zone	2,480.00	0.0%	\$2,587	\$(2,480)	\$107	\$21	\$128
114 611_1000 Agriculture/W&M	48,225.00	1.0%	50,304	(48,225)	2,079	404	2,483
117 621_2476 Community Dev & Housing	117.00	0.0%	122	(117)	5	1	6
120 631_1000 Airports	1,795.00	0.0%	1,872	(1,795)	77	15	92
121 640_2600 County Library	12,322.00	0.0%	12,853	(12,322)	531	103	634
122 651_1000 County Museum	189,723.00	3.0%	197,902	(189,723)	8,179	1,589	9,768
123 652_1000 Regional Parks	12,033.00	0.0%	12,552	(12,033)	519	101	620
124 665_2000 DPW-Transportation	102,245.00	1.0%	106,653	(102,245)	4,408	857	5,264
125 666_1000 DPW-Surveyor	16,669.00	0.0%	17,388	(16,669)	719	140	858
126 680_1000 Registrar Of Voters	51,108.50	1.0%	53,312	(51,109)	2,203	428	2,631
127 691_1000 LUS-Admin	60,714.00	1.0%	63,331	(60,714)	2,617	509	3,126
128 692_1000 LUS-Building and Safety	13,970.00	0.0%	14,572	(13,970)	602	117	719
129 693_1000 LUS-Code Enforcement	14,624.80	0.0%	15,255	(14,625)	630	123	753
131 695_1000 LUS Planning	5,391.75	0.0%	5,624	(5,392)	232	45	278
142 883_5008 Consolid Fire Agy East Vly	618.00	0.0%	645	(618)	27	5	32
146 920_1000 Behavioral Health	246,773.92	4.0%	257,412	(246,774)	10,638	2,067	12,705
147 920_2200 Mental Health Services Act	268,697.75	4.0%	280,281	(268,698)	11,583	2,251	13,834
149 930_1000 Public Health	277,235.75	4.0%	289,187	(277,236)	11,951	2,322	14,273
151 9991_0005 All Other	419,952.23	6.0%	438,055	(391,473)	46,583	3,518	50,101
Subtotal	6,867,139.11	100.0%	7,163,166	(6,655,065)	508,102	53,449	561,551
Direct Bills					6,655,065		6,655,065
Total					\$7,163,166		\$7,216,616

Basis Units: Job Costs
Source: Facilities Mgmt

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Allocation Summary

Dept:12 7303_1000 RES Fac Mgmt-Custodial

Department	Custodial Services	Total
0 Direct Billed	\$6,655,065	\$6,655,065
5 171_1000 County Counsel	3,865	3,865
6 340_1000 Aud-Contr/Treas/Tax Coll	7,024	7,024
7 720_1000 Human Resources	3,520	3,520
8 110_1000 County Admin Office	2,889	2,889
9 761_1000 Purchasing	630	630
11 7302_1000 RES Fac Mgmt- Maintenance	37,491	37,491
12 7303_1000 RES Fac Mgmt-Custodial	36,327	36,327
13 7304_1000 RES Fac Mgmt-Grounds	8,213	8,213
14 770_1000 RES-Project Mgmt Division	780	780
15 782_1000 RES Leasing & Acquisition	118,850	118,850
16 120_4020 ISD-Telecomm Svcs	2,313	2,313
18 120_4048 ISD-Computer Operations	10,064	10,064
19 670_4250 DPW-Solid Waste Mgmt	3,782	3,782
20 731_4120 Risk Management	1,944	1,944
21 761_4000 Printing Services	1,137	1,137
22 761_4004 Surplus Property/ Storage	42	42
24 791_4064 Fleet Management	27	27
26 100_1000 Board Of Supervisors	1,863	1,863
29 105_1378 CSA 70 Countywide	2,083	2,083
30 106_2410 SBC Fire Protection District	2,348	2,348
31 107_2419 Household Haz Waste	239	239
32 107_2421 Fire Marshal Hazmat	1,338	1,338
33 108_2426 SBC Emerg Services	1,391	1,391
44 124_1000 CTC-Grand Jury	502	502
51 160_1000 Clerk Of The Board	724	724
55 197_2510 Flood Control Admin	4,176	4,176
70 311_1000 Assessor-Recorder-Clerk	11,317	11,317
84 420_4580 CSA 64 Spring Vllly Lk Water	179	179
86 441_1000 Sheriff-Contracts	170	170
88 443_1000 Sheriff-Coroner/ Public Adm	63,100	63,100
90 450_1000 Dist Atty-Crim Prosecution	22,820	22,820
91 452_1000 Child Support Services	1	1
92 481_1000 Probation	62,439	62,439
93 482_1000 PRB Juvenile Justice Gra	2	2
96 491_1000 Public Defender	7,582	7,582
100 501_1000 Human Srvc Admin Claim	14,635	14,635
102 536_1000 Public Guardian-Consrvtr	866	866
103 540_1000 Veterans Affairs	1,336	1,336
106 571_2260 Workforce Development	81	81
108 580_2434 Vllly Regional Service Zone	3,962	3,962

**San Bernardino County, California
2 CFR Part 200**

FY2018/19
12/18/2019

Allocation Summary

Dept:12 7303_1000 RES Fac Mgmt-Custodial

Department	Custodial Services	Total
110 591_2220 Preschool Services	\$72	\$72
112 601_1000 Economic Dev Agency	1,127	1,127
113 610_2454 S Desert Rgnl Srvc Zone	128	128
114 611_1000 Agriculture/W&M	2,483	2,483
117 621_2476 Community Dev & Housing	6	6
120 631_1000 Airports	92	92
121 640_2600 County Library	634	634
122 651_1000 County Museum	9,768	9,768
123 652_1000 Regional Parks	620	620
124 665_2000 DPW-Transportation	5,264	5,264
125 666_1000 DPW-Surveyor	858	858
126 680_1000 Registrar Of Voters	2,631	2,631
127 691_1000 LUS-Admin	3,126	3,126
128 692_1000 LUS-Building and Safety	719	719
129 693_1000 LUS-Code Enforcement	753	753
131 695_1000 LUS Planning	278	278
142 883_5008 Consolid Fire Agy East Vly	32	32
146 920_1000 Behavioral Health	12,705	12,705
147 920_2200 Mental Health Services Act	13,834	13,834
149 930_1000 Public Health	14,273	14,273
151 9991_0005 All Other	50,101	50,101
Total	\$7,216,616	\$7,216,616

RES Facilities Management - Grounds

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:

Department Costs:

Salaries and employee benefits, other staffing expenses (reimbursement expenses for staffing), services and supplies, central services, which consists of both the Information Services 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:

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

San Bernardino County, California
2 CFR Part 200

FY2018/19
 12/18/2019

A. Department Costs

Dept:13 7304_1000 RES Fac Mgmt-Grounds

Description		Amount	General Admin	Grounds Services
<hr/>				
Personnel Costs				
Salaries & Benefits	S1	411,386	0	411,386
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Other Staffing Expenses	P	196	0	196
Subtotal - Personnel Costs		<hr/> 411,582	0	411,582
Services & Supplies Cost				
Services and Supplies	P	1,392,867	0	1,392,867
Central Services	P	0	0	0
Travel and Related Expenses	P	1,951	0	1,951
Other Services & Supplies	P	194,535	0	194,535
Interfund Reimbursements	P	0	0	0
Miscellaneous Revenues	P	0	0	0
Subtotal - Services & Supplies		<hr/> 1,589,353	0	1,589,353
Department Cost Total		2,000,935	0	2,000,935
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	0	0
Total Costs After Adjustments		2,000,935	0	2,000,935
General Admin Distribution			0	0
Grand Total		<hr/> <hr/> <u>\$2,000,935</u>		<hr/> <hr/> <u>\$2,000,935</u>

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

B. Incoming Costs - (Default Spread Salary%)

Dept:13 7304_1000 RES Fac Mgmt-Grounds

Department	First Incoming	Second Incoming	Grounds Services
1 Buildings Depreciation Expense	\$6,336	\$0	\$6,336
Subtotal - 0000_0001 Building Depreciation	6,336	0	6,336
2 Depreciation Computer/ Equipment	7,324	0	7,324
Subtotal - 0000_0002 Compt Sftw & Equip Depr	7,324	0	7,324
4 Utilities	2,622	0	2,622
Subtotal - 0000_0004 RES Utilities	2,622	0	2,622
5 Legal Services	8,272	800	9,072
Subtotal - 171_1000 County Counsel	8,272	800	9,072
6 Reporting	633	47	680
6 Transaction Processing	3,085	218	3,303
6 Payroll	829	54	883
6 EFMS Team	2,531	48	2,579
Subtotal - 340_1000 Aud-Contr/Treas/Tax Coll	7,078	367	7,445
7 Personnel Services	1,444	46	1,489
7 Employee Benefits	349	14	363
7 Civil Svc Commission	55	1	55
7 EMACS Team	1,166	11	1,177
Subtotal - 720_1000 Human Resources	3,013	71	3,084
8 Budget & Admin Supp Svcs	2,204	17	2,221
8 Labor Relations	166	3	169
Subtotal - 110_1000 County Admin Office	2,370	20	2,390
9 Purchasing Services	6,638	69	6,707
Subtotal - 761_1000 Purchasing	6,638	69	6,707
10 Countywide Technology	659	0	660
Subtotal - 120_1000 Information Services Dept	659	0	660
11 Maintenance Services	12,959	118	13,077

San Bernardino County, California
2 CFR Part 200

FY2018/19
 12/18/2019

B. Incoming Costs - (Default Spread Salary%)

Dept:13 7304_1000 RES Fac Mgmt-Grounds

Department	First Incoming	Second Incoming	Grounds Services
Subtotal - 7302_1000 RES Fac Mgmt- Maintenance	\$12,959	\$118	\$13,077
12 Custodial Services	8,147	65	8,213
Subtotal - 7303_1000 RES Fac Mgmt-Custodial	8,147	65	8,213
13 Grounds Services	0	2,514	2,514
Subtotal - 7304_1000 RES Fac Mgmt-Grounds	0	2,514	2,514
Total Incoming	65,419	4,026	69,445
C. Total Allocated		\$2,070,380	\$2,070,380
		100.00%	

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Grounds Services Allocations

Dept:13 7304_1000 RES Fac Mgmt-Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 171_1000 County Counsel	16,550.00	1.0%	\$18,296	\$(16,550)	\$1,746	\$0	\$1,746
6 340_1000 Aud-Contr/Treas/Tax Coll	31,714.00	2.0%	35,060	(31,714)	3,346	0	3,346
7 720_1000 Human Resources	14,627.00	1.0%	16,170	(14,627)	1,543	0	1,543
8 110_1000 County Admin Office	12,373.00	1.0%	13,678	(12,373)	1,305	0	1,305
9 761_1000 Purchasing	2,712.00	0.0%	2,998	(2,712)	286	0	286
11 7302_1000 RES Fac Mgmt- Maintenance	10,466.35	1.0%	11,571	0	11,571	0	11,571
12 7303_1000 RES Fac Mgmt-Custodial	10,141.42	1.0%	11,211	0	11,211	0	11,211
13 7304_1000 RES Fac Mgmt-Grounds	2,274.50	0.0%	2,514	0	2,514	0	2,514
14 770_1000 RES-Project Mgmt Division	2,960.00	0.0%	3,272	(2,960)	312	7	319
15 782_1000 RES Leasing & Acquisition	63,989.98	3.0%	70,741	(63,991)	6,750	146	6,896
16 120_4020 ISD-Telecomm Svcs	9,686.00	1.0%	10,708	(9,686)	1,022	22	1,044
18 120_4048 ISD-Computer Operations	41,559.00	2.0%	45,944	(41,559)	4,385	95	4,479
19 670_4250 DPW-Solid Waste Mgmt	38,630.58	2.0%	42,706	(38,631)	4,076	88	4,164
20 731_4120 Risk Management	7,358.00	0.0%	8,134	(7,358)	776	17	793
21 761_4000 Printing Services	3,436.00	0.0%	3,799	(3,436)	363	8	370
22 761_4004 Surplus Property/ Storage	10,620.00	1.0%	11,740	(10,620)	1,120	24	1,145
23 761_4008 Mail/Courier Service	2,435.00	0.0%	2,692	(2,435)	257	6	262
24 791_4064 Fleet Management	28,473.00	2.0%	31,477	(28,473)	3,004	65	3,069
25 911_4200 Medical Center	425,319.56	23.0%	470,192	(425,320)	44,873	968	45,841
26 100_1000 Board Of Supervisors	7,067.00	0.0%	7,813	(7,067)	746	16	762
29 105_1378 CSA 70 Countywide	3,593.00	0.0%	3,972	(3,593)	379	8	387
30 106_2410 SBC Fire Protection District	6,884.00	0.0%	7,610	(6,884)	726	16	742
33 108_2426 SBC Emerg Services	5,137.01	0.0%	5,679	(5,137)	542	12	554
44 124_1000 CTC-Grand Jury	1,903.00	0.0%	2,104	(1,903)	201	4	205
51 160_1000 Clerk Of The Board	2,452.00	0.0%	2,711	(2,452)	259	6	264
55 197_2510 Flood Control Admin	10,118.00	1.0%	11,185	(10,118)	1,067	23	1,091
70 311_1000 Assessor-Recorder-Clerk	39,693.00	2.0%	43,881	(39,693)	4,188	90	4,278
86 441_1000 Sheriff-Contracts	625.00	0.0%	691	(625)	66	1	67
87 442_1000 Sheriff-Detentions	120,843.77	6.0%	133,593	(120,844)	12,749	275	13,025
88 443_1000 Sheriff-Coroner/ Public Adm	235,816.93	13.0%	260,696	(235,817)	24,879	537	25,416
90 450_1000 Dist Atty-Crim Prosecution	80,309.00	4.0%	88,782	(80,309)	8,473	183	8,656
92 481_1000 Probation	245,110.00	13.0%	270,970	(245,110)	25,860	558	26,418
96 491_1000 Public Defender	27,908.00	1.0%	30,852	(27,908)	2,944	64	3,008
100 501_1000 Human Svc Admin Claim	8,024.00	0.0%	8,871	(8,024)	847	18	865
102 536_1000 Public Guardian-Consrvtr	7,979.00	0.0%	8,821	(7,979)	842	18	860
103 540_1000 Veterans Affairs	4,826.00	0.0%	5,335	(4,826)	509	11	520
110 591_2220 Preschool Services	44,731.63	2.0%	49,451	(44,732)	4,719	102	4,821
112 601_1000 Economic Dev Agency	4,276.00	0.0%	4,727	(4,276)	451	10	461
114 611_1000 Agriculture/W&M	8,733.00	0.0%	9,654	(8,733)	921	20	941
120 631_1000 Airports	355.00	0.0%	392	(355)	37	1	38
121 640_2600 County Library	2,435.00	0.0%	2,692	(2,435)	257	6	262
122 651_1000 County Museum	51,865.00	3.0%	57,337	(51,865)	5,472	118	5,590

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Grounds Services Allocations

Dept:13 7304_1000 RES Fac Mgmt-Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
123 652_1000 Regional Parks	2,371.00	0.0%	\$2,621	\$(2,371)	\$250	\$5	\$256
124 665_2000 DPW-Transportation	25,280.00	1.0%	27,947	(25,280)	2,667	58	2,725
125 666_1000 DPW-Surveyor	3,256.00	0.0%	3,600	(3,256)	344	7	351
126 680_1000 Registrar Of Voters	16,434.00	1.0%	18,168	(16,434)	1,734	37	1,771
127 691_1000 LUS-Admin	11,320.00	1.0%	12,514	(11,320)	1,194	26	1,220
128 692_1000 LUS-Building and Safety	2,714.00	0.0%	3,000	(2,714)	286	6	293
129 693_1000 LUS-Code Enforcement	2,847.00	0.0%	3,147	(2,847)	300	6	307
131 695_1000 LUS Planning	991.00	0.0%	1,096	(991)	105	2	107
142 883_5008 Consolid Fire Agy East Vly	4,800.00	0.0%	5,306	(4,800)	506	11	517
146 920_1000 Behavioral Health	47,307.00	3.0%	52,298	(47,307)	4,991	108	5,099
147 920_2200 Mental Health Services Act	4,000.00	0.0%	4,422	(4,000)	422	9	431
149 930_1000 Public Health	44,056.00	2.0%	48,704	(44,056)	4,648	100	4,748
151 9991_0005 All Other	47,766.93	3.0%	52,807	(61,951)	(9,144)	109	(9,036)
Subtotal	1,869,152.66	100.0%	2,066,354	(1,860,455)	205,899	4,026	209,925
Direct Bills					1,860,455		1,860,455
Total					\$2,066,354		\$2,070,380

Basis Units: Job Costs
Source: Facilities Mgmt

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Allocation Summary

Dept:13 7304_1000 RES Fac Mgmt-Grounds

Department	Grounds Services	Total
0 Direct Billed	\$1,860,455	\$1,860,455
5 171_1000 County Counsel	1,746	1,746
6 340_1000 Aud-Contr/Treas/Tax Coll	3,346	3,346
7 720_1000 Human Resources	1,543	1,543
8 110_1000 County Admin Office	1,305	1,305
9 761_1000 Purchasing	286	286
11 7302_1000 RES Fac Mgmt- Maintenance	11,571	11,571
12 7303_1000 RES Fac Mgmt-Custodial	11,211	11,211
13 7304_1000 RES Fac Mgmt-Grounds	2,514	2,514
14 770_1000 RES-Project Mgmt Division	319	319
15 782_1000 RES Leasing & Acquisition	6,896	6,896
16 120_4020 ISD-Telecomm Svcs	1,044	1,044
18 120_4048 ISD-Computer Operations	4,479	4,479
19 670_4250 DPW-Solid Waste Mgmt	4,164	4,164
20 731_4120 Risk Management	793	793
21 761_4000 Printing Services	370	370
22 761_4004 Surplus Property/ Storage	1,145	1,145
23 761_4008 Mail/Courier Service	262	262
24 791_4064 Fleet Management	3,069	3,069
25 911_4200 Medical Center	45,841	45,841
26 100_1000 Board Of Supervisors	762	762
29 105_1378 CSA 70 Countywide	387	387
30 106_2410 SBC Fire Protection District	742	742
33 108_2426 SBC Emerg Services	554	554
44 124_1000 CTC-Grand Jury	205	205
51 160_1000 Clerk Of The Board	264	264
55 197_2510 Flood Control Admin	1,091	1,091
70 311_1000 Assessor-Recorder-Clerk	4,278	4,278
86 441_1000 Sheriff-Contracts	67	67
87 442_1000 Sheriff-Detentions	13,025	13,025
88 443_1000 Sheriff-Coroner/ Public Adm	25,416	25,416
90 450_1000 Dist Atty-Crim Prosecution	8,656	8,656
92 481_1000 Probation	26,418	26,418
96 491_1000 Public Defender	3,008	3,008
100 501_1000 Human Svc Admin Claim	865	865
102 536_1000 Public Guardian-Consvtr	860	860
103 540_1000 Veterans Affairs	520	520
110 591_2220 Preschool Services	4,821	4,821
112 601_1000 Economic Dev Agency	461	461
114 611_1000 Agriculture/W&M	941	941
120 631_1000 Airports	38	38

**San Bernardino County, California
2 CFR Part 200**

FY2018/19
12/18/2019

Allocation Summary

Dept:13 7304_1000 RES Fac Mgmt-Grounds

Department	Grounds Services	Total
121 640_2600 County Library	\$262	\$262
122 651_1000 County Museum	5,590	5,590
123 652_1000 Regional Parks	256	256
124 665_2000 DPW-Transportation	2,725	2,725
125 666_1000 DPW-Surveyor	351	351
126 680_1000 Registrar Of Voters	1,771	1,771
127 691_1000 LUS-Admin	1,220	1,220
128 692_1000 LUS-Building and Safety	293	293
129 693_1000 LUS-Code Enforcement	307	307
131 695_1000 LUS Planning	107	107
142 883_5008 Consolid Fire Agy East Vly	517	517
146 920_1000 Behavioral Health	5,099	5,099
147 920_2200 Mental Health Services Act	431	431
149 930_1000 Public Health	4,748	4,748
151 9991_0005 All Other	(9,036)	(9,036)
Total	\$2,070,380	\$2,070,380

RES - Project Management Division

STATEMENT OF FUNCTION

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

DESCRIPTION OF COSTS

The costs allocated include:

Department Costs:

Salaries and employee benefits, other staffing expenses (reimbursement expenses for staffing), services and supplies, central services, which consists of both the Information Services 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:

The allowable costs are distributed to all benefiting entities based on actual hours recorded as an allocation unit.

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

A. Department Costs

Dept:14 770_1000 RES-Project Mgmt Division

Description	Amount	General Admin	Project Mgmt Svcs
<hr/>			
Personnel Costs			
Salaries & Benefits	2,228,810	0	2,228,810
<i>Salary % Split</i>		<i>.00%</i>	<i>100.00%</i>
Other Staffing Expenses	494,281	0	494,281
Subtotal - Personnel Costs	<hr/> 2,723,091	0	2,723,091
Services & Supplies Cost			
Services and Supplies	256,892	0	256,892
Central Services	111,814	0	111,814
Travel and Related Expenses	12,315	0	12,315
Other Services & Supplies	7,275	0	7,275
Interfund Reimbursements	0	0	0
Miscellaneous Revenues	(10)	0	(10)
Subtotal - Services & Supplies	<hr/> 388,286	0	388,286
Department Cost Total	3,111,377	0	3,111,377
Adjustments to Cost			
Subtotal - Adjustments	<hr/> 0	0	0
Total Costs After Adjustments	3,111,377	0	3,111,377
General Admin Distribution		0	0
Grand Total	<hr/> \$3,111,377		<hr/> \$3,111,377

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

B. Incoming Costs - (Default Spread Salary%)

Dept:14 770_1000 RES-Project Mgmt Division

Department	First Incoming	Second Incoming	Project Mgmt Svcs
1 Buildings Depreciation Expense	\$43,788	\$0	\$43,788
Subtotal - 0000_0001 Building Depreciation	43,788	0	43,788
2 Depreciation Computer/ Equipment	73,955	0	73,955
Subtotal - 0000_0002 Compt Sftw & Equip Depr	73,955	0	73,955
4 Utilities	14,755	0	14,755
Subtotal - 0000_0004 RES Utilities	14,755	0	14,755
5 Legal Services	5,973	1,490	7,463
Subtotal - 171_1000 County Counsel	5,973	1,490	7,463
6 Reporting	1,585	118	1,703
6 Transaction Processing	1,972	140	2,112
6 Payroll	2,138	138	2,276
6 EFMS Team	6,339	120	6,459
Subtotal - 340_1000 Aud-Contr/Treas/Tax Coll	12,034	516	12,550
7 Personnel Services	3,616	114	3,730
7 Employee Benefits	874	34	908
7 Unemployment Insurance	318	4	322
7 Civil Svc Commission	137	1	139
7 EMACS Team	3,006	29	3,034
Subtotal - 720_1000 Human Resources	7,950	183	8,133
8 Budget & Admin Supp Svcs	5,521	43	5,563
8 Labor Relations	416	8	424
Subtotal - 110_1000 County Admin Office	5,936	51	5,987
9 Purchasing Services	108	1	109
Subtotal - 761_1000 Purchasing	108	1	109
10 Countywide Technology	1,651	1	1,653
Subtotal - 120_1000 Information Services Dept	1,651	1	1,653
11 Maintenance Services	(564)	191	(373)

San Bernardino County, California
2 CFR Part 200

FY2018/19
 12/18/2019

B. Incoming Costs - (Default Spread Salary%)

Dept:14 770_1000 RES-Project Mgmt Division

Department	First Incoming	Second Incoming	Project Mgmt Svcs
Subtotal - 7302_1000 RES Fac Mgmt- Maintenance	\$(564)	\$191	\$(373)
12 Custodial Services	653	127	780
Subtotal - 7303_1000 RES Fac Mgmt-Custodial	653	127	780
13 Grounds Services	312	7	319
Subtotal - 7304_1000 RES Fac Mgmt-Grounds	312	7	319
Total Incoming	166,553	2,566	169,119
C. Total Allocated		\$3,280,497	\$3,280,497
		100.00%	

San Bernardino County, California
2 CFR Part 200

FY2018/19
 12/18/2019

Project Mgmt Svcs Allocations

Dept:14 770_1000 RES-Project Mgmt Division

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
25 911_4200 Medical Center	3,013.75	13.%	\$422,811	\$(447,990)	\$(25,179)	\$331	\$(24,848)
136 770_3100 Capital Improvement Prgm	20,351.00	87.%	2,855,120	(2,928,021)	(72,901)	2,235	(70,666)
Subtotal	23,364.75	100.%	3,277,931	(3,376,010)	(98,080)	2,566	(95,514)
Direct Bills					3,376,010		3,376,010
Total					\$3,277,931		\$3,280,497

Basis Units: Actual Hours
 Source: Real Estate Svcs

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Allocation Summary

Dept:14 770_1000 RES-Project Mgmt Division

Department	Project Mgmt Svcs	Total
0 Direct Billed	\$3,376,010	\$3,376,010
25 911_4200 Medical Center	(24,848)	(24,848)
136 770_3100 Capital Improvement Prgm	(70,666)	(70,666)
Total	\$3,280,497	\$3,280,497

RES - Leasing & Acquisition

STATEMENT OF FUNCTION

Real Estate Services - Leasing & Acquisition 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:

Department Costs:

Salaries and employee benefits, other staffing expenses (reimbursement expenses for staffing), services and supplies, central services, which consists of both the Information Services 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:

The allowable costs are distributed to all benefiting entities based on job costs as an allocation unit. Real Estate Services job costs are charged to specific job numbers, and then to the benefiting entities.

San Bernardino County, California
2 CFR Part 200

FY2018/19
 12/18/2019

A. Department Costs

Dept:15 782_1000 RES Leasing & Acquisition

Description		Amount	General Admin	Real Estate Services
<hr/>				
Personnel Costs				
Salaries & Benefits	S1	1,669,963	0	1,669,963
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Other Staffing Expenses	P	1,388,402	0	1,388,402
Subtotal - Personnel Costs		<hr/> 3,058,366	0	<hr/> 3,058,366
Services & Supplies Cost				
Services and Supplies	P	418,645	0	418,645
Central Services	P	140,008	0	140,008
Travel and Related Expenses	P	23,018	0	23,018
Other Services & Supplies	P	706,231	0	706,231
Interfund Reimbursements	P	(2,447,455)	0	(2,447,455)
Miscellaneous Revenues	P	(1,238,436)	0	(1,238,436)
Subtotal - Services & Supplies		<hr/> (2,397,989)	0	<hr/> (2,397,989)
Department Cost Total		660,376	0	660,376
Adjustments to Cost				
Subtotal - Adjustments		<hr/> 0	0	<hr/> 0
Total Costs After Adjustments		660,376	0	660,376
General Admin Distribution			0	0
Grand Total		<hr/> \$660,376		<hr/> \$660,376

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

B. Incoming Costs - (Default Spread Salary%)

Dept:15 782_1000 RES Leasing & Acquisition

Department	First Incoming	Second Incoming	Real Estate Services
1 Buildings Depreciation Expense	\$55,896	\$0	\$55,896
Subtotal - 0000_0001 Building Depreciation	55,896	0	55,896
4 Utilities	20,223	0	20,223
Subtotal - 0000_0004 RES Utilities	20,223	0	20,223
5 Legal Services	199,390	21,091	220,481
Subtotal - 171_1000 County Counsel	199,390	21,091	220,481
6 Reporting	2,823	211	3,034
6 Special Projects	5,412	449	5,861
6 Transaction Processing	10,906	772	11,678
6 Payroll	3,520	228	3,748
6 EFMS Team	11,293	213	11,506
Subtotal - 340_1000 Aud-Contr/Treas/Tax Coll	33,954	1,873	35,827
7 Personnel Services	6,441	204	6,644
7 Employee Benefits	1,557	61	1,618
7 Unemployment Insurance	1,092	14	1,106
7 Civil Svc Commission	245	2	247
7 EMACS Team	4,949	48	4,996
Subtotal - 720_1000 Human Resources	14,283	328	14,611
8 Budget & Admin Supp Svcs	9,834	76	9,910
8 Labor Relations	741	14	755
Subtotal - 110_1000 County Admin Office	10,575	90	10,665
9 Purchasing Services	6,707	70	6,777
Subtotal - 761_1000 Purchasing	6,707	70	6,777
10 Countywide Technology	2,942	2	2,944
10 GIS Services	290	0	290
Subtotal - 120_1000 Information Services Dept	3,232	2	3,234
11 Maintenance Services	(13,244)	4,478	(8,766)

**San Bernardino County, California
2 CFR Part 200**

FY2018/19
12/18/2019

B. Incoming Costs - (Default Spread Salary%)

Dept:15 782_1000 RES Leasing & Acquisition

Department	First Incoming	Second Incoming	Real Estate Services
Subtotal - 7302_1000 RES Fac Mgmt- Maintenance	\$(13,244)	\$4,478	\$(8,766)
12 Custodial Services	116,600	2,251	118,850
Subtotal - 7303_1000 RES Fac Mgmt-Custodial	116,600	2,251	118,850
13 Grounds Services	6,750	146	6,896
Subtotal - 7304_1000 RES Fac Mgmt-Grounds	6,750	146	6,896
15 Real Estate Services	0	33,240	33,240
Subtotal - 782_1000 RES Leasing & Acquisition	0	33,240	33,240
Total Incoming	454,366	63,569	517,935
C. Total Allocated		\$1,178,311	\$1,178,311
			100.00%

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Real Estate Services Allocations

Dept:15 782_1000 RES Leasing & Acquisition

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 171_1000 County Counsel	562.50	0.0%	\$525	\$(563)	\$(38)	\$0	\$(38)
7 720_1000 Human Resources	652.50	0.0%	609	(653)	(44)	0	(44)
8 110_1000 County Admin Office	55,462.50	5.0%	51,727	(55,463)	(3,736)	0	(3,736)
15 782_1000 RES Leasing & Acquisition	35,640.00	3.0%	33,240	0	33,240	0	33,240
16 120_4020 ISD-Telecomm Svcs	40,680.00	3.0%	37,940	(39,600)	(1,660)	2,345	685
19 670_4250 DPW-Solid Waste Mgmt	20,925.00	2.0%	19,516	(20,925)	(1,409)	1,206	(203)
22 761_4004 Surplus Property/ Storage	7,537.50	1.0%	7,030	(7,538)	(508)	434	(73)
24 791_4064 Fleet Management	2,295.00	0.0%	2,140	(2,295)	(155)	132	(22)
25 911_4200 Medical Center	30,397.50	3.0%	28,350	(30,398)	(2,047)	1,752	(295)
27 101_1000 Alcohol and Drug Svcs	1,440.00	0.0%	1,343	(1,440)	(97)	83	(14)
29 105_1378 CSA 70 Countywide	14,647.50	1.0%	13,661	(15,547)	(1,886)	844	(1,041)
30 106_2410 SBC Fire Protection District	18,202.50	2.0%	16,977	(18,203)	(1,226)	1,049	(177)
32 107_2421 Fire Marshal Hazmat	540.00	0.0%	504	(540)	(36)	31	(5)
37 111_2686 I.C.E.M.A.	652.50	0.0%	609	(653)	(44)	38	(6)
47 130_1408 CSA 70 ZN D-1 Lk Arrwhead	12,307.50	1.0%	11,479	(12,308)	(829)	709	(120)
49 135_4634 CSA 70 Zn F Morongo Vly	967.50	0.0%	902	(968)	(65)	56	(9)
52 165_4674 CSA 70 Glen Helen	13,027.50	1.0%	12,150	(13,028)	(877)	751	(127)
53 180_1462 CSA 70 Zn M Rd Wndr Vly	1,912.50	0.0%	1,784	(1,913)	(129)	110	(19)
55 197_2510 Flood Control Admin	188,910.00	16.0%	176,187	(188,910)	(12,723)	10,888	(1,835)
56 200_1312 CSA 20 Joshua Tree Park	405.00	0.0%	378	(405)	(27)	23	(4)
62 245_1318 CSA 29 Lucern Valley	382.50	0.0%	357	(383)	(26)	22	(4)
64 300_1330 CSA 40 Elephant Mtn	1,012.50	0.0%	944	(1,013)	(68)	58	(10)
65 305_4726 CSA 70 Lytle Creek	427.50	0.0%	399	(428)	(29)	25	(4)
70 311_1000 Assessor-Recorder-Clerk	337.50	0.0%	315	(338)	(23)	19	(3)
72 331_1786 CSA 70 TV-5 Mesa	8,550.00	1.0%	7,974	(8,550)	(576)	493	(83)
73 332_1780 CSA 70 TV-4 Wonder Valley	3,892.50	0.0%	3,630	(3,893)	(262)	224	(38)
81 400_4552 CSA 60 Apple Valley Airport	30,375.00	3.0%	28,329	(30,375)	(2,046)	1,751	(295)
87 442_1000 Sheriff-Detentions	292.50	0.0%	273	(293)	(20)	17	(3)
88 443_1000 Sheriff-Coroner/ Public Adm	27,045.00	2.0%	25,223	(27,045)	(1,822)	1,559	(263)
90 450_1000 Dist Atty-Crim Prosecution	2,317.50	0.0%	2,161	(2,318)	(156)	134	(23)
92 481_1000 Probation	13,522.50	1.0%	12,612	(13,523)	(911)	779	(131)
94 485_4850 CSA 79 Green Valley	810.00	0.0%	755	89	844	47	891
96 491_1000 Public Defender	202.50	0.0%	189	(203)	(14)	12	(2)
100 501_1000 Human Srvc Admin Claim	12,442.50	1.0%	11,604	(12,443)	(838)	717	(121)
102 536_1000 Public Guardian-Consrvtr	1,665.00	0.0%	1,553	(1,665)	(112)	96	(16)
104 547_1810 CSA 120 Etiwanda Endowmt	6,637.50	1.0%	6,190	(6,638)	(447)	383	(64)
105 563_4612 CSA 70 CG Cedar Glen	472.50	0.0%	441	(473)	(32)	27	(5)
106 571_2260 Workforce Development	15,750.00	1.0%	14,689	(16,313)	(1,623)	908	(716)
108 580_2434 Vly Regional Service Zone	25,290.00	2.0%	23,587	(25,290)	(1,703)	1,458	(246)
109 590_2442 N Desert Regional Srvc Zn	2,317.50	0.0%	2,161	(2,318)	(156)	134	(23)
110 591_2220 Preschool Services	32,467.50	3.0%	30,281	(32,468)	(2,187)	1,871	(315)
111 600_2448 Mtn Regional Service Zone	10,462.50	1.0%	9,758	(9,698)	60	603	663

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Real Estate Services Allocations

Dept:15 782_1000 RES Leasing & Acquisition

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
113 610_2454 S Desert Rgnl Srvc Zone	7,717.50	1.0%	\$7,198	\$(7,718)	\$(520)	\$445	\$(75)
115 620_2580 Big Bear Valley Park & Rec	6,975.00	1.0%	6,505	(6,975)	(470)	402	(68)
116 620_2582 Big Bear Alpine Zoo	1,687.50	0.0%	1,574	(1,688)	(114)	97	(16)
117 621_2476 Community Dev & Housing	11,047.50	1.0%	10,303	(11,048)	(744)	637	(107)
118 621_5313 Sn Sevaine/Cdr Glen RDA	90.00	0.0%	84	(90)	(6)	5	(1)
119 625_2584 Bloomington Park & Rec	1,125.00	0.0%	1,049	(1,125)	(76)	65	(11)
120 631_1000 Airports	175,950.00	15.0%	164,099	(175,950)	(11,851)	10,141	(1,709)
121 640_2600 County Library	12,510.00	1.0%	11,667	(11,948)	(280)	721	441
122 651_1000 County Museum	5,535.00	0.0%	5,162	(5,535)	(373)	319	(54)
123 652_1000 Regional Parks	30,217.50	3.0%	28,182	(30,218)	(2,035)	1,742	(294)
124 665_2000 DPW-Transportation	106,402.50	9.0%	99,236	(106,403)	(7,166)	6,133	(1,034)
128 692_1000 LUS-Building and Safety	967.50	0.0%	902	(968)	(65)	56	(9)
136 770_3100 Capital Improvement Prgm	38,902.50	3.0%	36,282	(38,903)	(2,620)	2,242	(378)
137 780_2734 RES-Chino Agr Preserve	52,042.50	4.0%	48,537	(52,223)	(3,685)	3,000	(686)
145 903_9900 CFF Commission (First 5)	270.00	0.0%	252	(270)	(18)	16	(3)
146 920_1000 Behavioral Health	38,992.50	3.0%	36,366	(38,993)	(2,626)	2,247	(379)
147 920_2200 Mental Health Services Act	10,147.50	1.0%	9,464	(10,148)	(683)	585	(99)
149 930_1000 Public Health	50,827.50	4.0%	47,404	(50,828)	(3,423)	2,930	(494)
Subtotal	1,195,245.00	100.0%	1,114,743	(1,157,940)	(43,197)	63,569	20,371
Direct Bills					1,157,940		1,157,940
Total					\$1,114,743		\$1,178,311

Basis Units: Job Costs
Source: Real Estate Svcs

San Bernardino County, California
2 CFR Part 200

FY2018/19
12/18/2019

Allocation Summary

Dept:15 782_1000 RES Leasing & Acquisition

Department	Real Estate Services	Total
0 Direct Billed	\$1,157,940	\$1,157,940
5 171_1000 County Counsel	(38)	(38)
7 720_1000 Human Resources	(44)	(44)
8 110_1000 County Admin Office	(3,736)	(3,736)
15 782_1000 RES Leasing & Acquisition	33,240	33,240
16 120_4020 ISD-Telecomm Svcs	685	685
19 670_4250 DPW-Solid Waste Mgmt	(203)	(203)
22 761_4004 Surplus Property/ Storage	(73)	(73)
24 791_4064 Fleet Management	(22)	(22)
25 911_4200 Medical Center	(295)	(295)
27 101_1000 Alcohol and Drug Svcs	(14)	(14)
29 105_1378 CSA 70 Countywide	(1,041)	(1,041)
30 106_2410 SBC Fire Protection District	(177)	(177)
32 107_2421 Fire Marshal Hazmat	(5)	(5)
37 111_2686 I.C.E.M.A.	(6)	(6)
47 130_1408 CSA 70 ZN D-1 Lk Arrwhead	(120)	(120)
49 135_4634 CSA 70 Zn F Morongo Vlly	(9)	(9)
52 165_4674 CSA 70 Glen Helen	(127)	(127)
53 180_1462 CSA 70 Zn M Rd Wndr Vlly	(19)	(19)
55 197_2510 Flood Control Admin	(1,835)	(1,835)
56 200_1312 CSA 20 Joshua Tree Park	(4)	(4)
62 245_1318 CSA 29 Lucern Valley	(4)	(4)
64 300_1330 CSA 40 Elephant Mtn	(10)	(10)
65 305_4726 CSA 70 Lytle Creek	(4)	(4)
70 311_1000 Assessor-Recorder-Clerk	(3)	(3)
72 331_1786 CSA 70 TV-5 Mesa	(83)	(83)
73 332_1780 CSA 70 TV-4 Wonder Valley	(38)	(38)
81 400_4552 CSA 60 Apple Valley Airport	(295)	(295)
87 442_1000 Sheriff-Detentions	(3)	(3)
88 443_1000 Sheriff-Coroner/ Public Adm	(263)	(263)
90 450_1000 Dist Atty-Crim Prosecution	(23)	(23)
92 481_1000 Probation	(131)	(131)
94 485_4850 CSA 79 Green Valley	891	891
96 491_1000 Public Defender	(2)	(2)
100 501_1000 Human Svc Admin Claim	(121)	(121)
102 536_1000 Public Guardian-Consrvtr	(16)	(16)
104 547_1810 CSA 120 Etiwanda Endowmt	(64)	(64)
105 563_4612 CSA 70 CG Cedar Glen	(5)	(5)
106 571_2260 Workforce Development	(716)	(716)
108 580_2434 Vly Regional Service Zone	(246)	(246)
109 590_2442 N Desert Regional Svc Zn	(23)	(23)

San Bernardino County, California
2 CFR Part 200

FY2018/19
 12/18/2019

Allocation Summary

Dept:15 782_1000 RES Leasing & Acquisition

Department	Real Estate Services	Total
110 591_2220 Preschool Services	\$(315)	\$(315)
111 600_2448 Mtn Regional Service Zone	663	663
113 610_2454 S Desert Rgnl Svc Zone	(75)	(75)
115 620_2580 Big Bear Valley Park & Rec	(68)	(68)
116 620_2582 Big Bear Alpine Zoo	(16)	(16)
117 621_2476 Community Dev & Housing	(107)	(107)
118 621_5313 Sn Sevaine/Cdr Glen RDA	(1)	(1)
119 625_2584 Bloomington Park & Rec	(11)	(11)
120 631_1000 Airports	(1,709)	(1,709)
121 640_2600 County Library	441	441
122 651_1000 County Museum	(54)	(54)
123 652_1000 Regional Parks	(294)	(294)
124 665_2000 DPW-Transportation	(1,034)	(1,034)
128 692_1000 LUS-Building and Safety	(9)	(9)
136 770_3100 Capital Improvement Prgm	(378)	(378)
137 780_2734 RES-Chino Agr Preserve	(686)	(686)
145 903_9900 CFF Commission (First 5)	(3)	(3)
146 920_1000 Behavioral Health	(379)	(379)
147 920_2200 Mental Health Services Act	(99)	(99)
149 930_1000 Public Health	(494)	(494)
Total	\$1,178,311	\$1,178,311



AUDITOR-CONTROLLER/TREASURER/TAX COLLECTOR

CURT HAGMAN
CHAIRMAN
Fourth District Supervisor



JOSIE GONZALES
VICE CHAIR
Fifth District Supervisor



ROBERT A. LOVINGOOD
First District Supervisor



JANICE RUTHERFORD
Second District Supervisor



DAWN ROWE
Third District Supervisor



BOARD OF SUPERVISORS

ENSEN MASON CPA, CFA

AUDITOR-CONTROLLER/TREASURER/TAX COLLECTOR

268 West Hospitality Lane
San Bernardino, CA 92415-0018

www.SBCounty.gov/atc