



San Bernardino County  
State of California

**COWCAP**

2023–2024  
COUNTYWIDE COST  
ALLOCATION PLAN



**ENSEN MASON CPA, CFA**  
Auditor-Controller/Treasurer/Tax Collector  
**Estimated FY 2023–2024 Allowable Costs**  
**Actual FY 2021–2022 Allowable Costs**



SAN BERNARDINO  
COUNTY

# INTRODUCTORY SECTION



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**San Bernardino County, California**



**2 CFR PART 200**

**2023-2024 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:

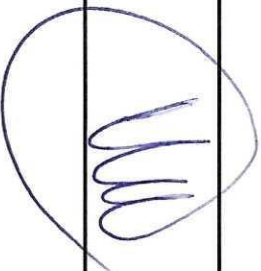
(1) All costs included in this proposed dated 01/26/2023 to establish cost allocations or billings for fiscal year ended 2023-2024 are allowable in accordance with the requirements of 2 CFR 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) All costs included in this proposal are properly allocable to federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the 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.

San Bernardino County

Governmental Unit



Signature

Ensen Mason CPA, CFA

Name of Official

Auditor-Controller/Treasurer/Tax Collector

Title

12/16/2023

Date of Execution



SAN BERNARDINO  
COUNTY

**SAN BERNARDINO COUNTY**  
**2023-2024**  
**COUNTYWIDE COST ALLOCATION PLAN**

**AUTHORITY SUMMARY**

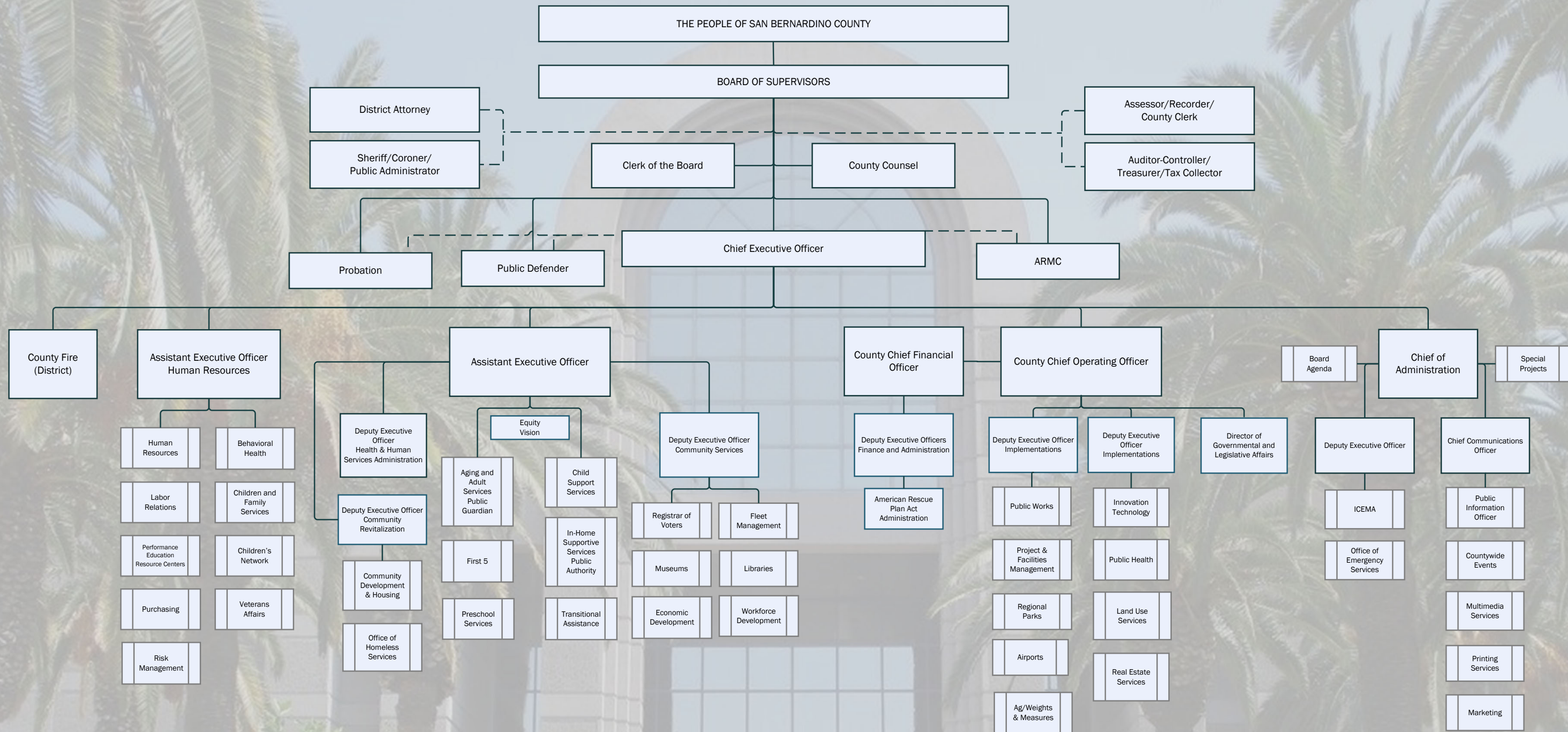
This document has been prepared under the authority and guidelines of the Office of Management and Budget (OMB) 2 CFR Part 200, "Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards." The OMB establishes principles and standards to provide a uniform approach 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  
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**San Bernardino County Organizational Chart  
February 2023**



SAN BERNARDINO  
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Actual FY 2021-2022  
3/13/2023

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Department	120_4020 ITD- Telecomm Svcs	120_4042 ITD-Bus Solutions Dev	120_4048 ITD- Computer Operations	670_4250 DPW-Solid Waste Mgmt	731_4120 Risk Management	761_4000 Printing Services	761_4004 Surplus Property/ Storage	761_4008 Mail/Courier Service	791_4064 Fleet Management	911_4200 Medical Center
1 0000_0001 Building Depreciation	\$263,770	\$0	\$932,990	\$0	\$78,702	\$19,521	\$98,666	\$13,336	\$0	\$0
2 0000_0002 Compt Sftw & Equip Depr	0	0	0	0	0	0	0	0	0	0
3 0000_0003 PFMD Utilities	254,435	0	719,238	90,992	64,334	13,794	45,682	9,423	191,149	13,602
4 171_1000 County Counsel	(33)	(15)	(188)	(37,203)	(168,180)	0	0	0	(860)	(51,072)
5 340_1000 Aud-Contr/Treas/Tax Coll	54,628	25,896	115,870	69,268	192,674	4,944	4,195	6,449	158,638	2,272,289
6 720_1000 Human Resources	40,676	34,989	68,783	44,792	42,376	5,560	2,259	13,591	56,156	2,064,813
7 110_1000 County Admin Office	42,679	34,165	65,904	39,411	28,247	6,105	2,483	9,316	43,257	1,823,362
8 761_1000 Purchasing	15,736	1,627	13,062	24,556	8,899	4,009	418	1,067	68,927	454,316
9 120_1000 Innovation & Technology Dept.	13,795	11,031	21,278	12,740	9,120	1,971	802	3,008	13,966	588,704
10 7302_1000 PFMD Fac Mgmt - Maintenance	(486)	0	(1,899)	(519)	(351)	(158)	(252)	(41)	(1,372)	0
11 7303_1000 PFMD Fac Mgmt - Custodial	18,684	52	65,541	18,585	12,463	5,371	1,048	1,442	4,878	0
12 7304_1000 PFMD Fac Mgmt - Grounds	204	0	486	(2,026)	94	45	138	32	422	5,755
13 770_1000 PFMD- Project Mgmt Division	0	0	0	0	0	0	0	0	0	6,203
14 782_1000 RES Leasing & Acquisition	(2,610)	0	0	1,696	(133)	0	0	0	0	(1,349)
<b>Total Current Allocations</b>	<b>701,478</b>	<b>107,745</b>	<b>2,001,065</b>	<b>262,292</b>	<b>268,245</b>	<b>61,162</b>	<b>155,439</b>	<b>57,623</b>	<b>535,161</b>	<b>7,176,623</b>
Less: Prior Year Allocations	593,819	114,512	1,016,830	227,121	(46,047)	72,266	193,497	67,594	412,271	5,756,952
Carry-Forward	107,659	(6,767)	984,235	35,171	314,292	(11,104)	(38,058)	(9,971)	122,890	1,419,671
<b>Proposed Costs</b>	<b>\$809,137</b>	<b>\$100,978</b>	<b>\$2,985,300</b>	<b>\$297,463</b>	<b>\$582,537</b>	<b>\$50,058</b>	<b>\$117,381</b>	<b>\$47,652</b>	<b>\$658,051</b>	<b>\$8,596,294</b>

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Department	100_1000 Board Of Supervisors	101_1000 Alcohol and Drug Svcs	103_1432 CSA 70 EV-1 Citrus Plaza	104_2468 Div 10 Medical Svcs	105_1378 CSA 70 Countywide	106_2410 SBC Fire Protection District	107_2419 Household Haz Waste	107_2421 Office of Fire Marshal Hazmat	108_2426 SBC Office of Emerg Services	110_2280 Crim Justice Temp Const
1 0000_0001 Building Depreciation	\$128,917	\$0	\$0	\$0	\$55,698	\$133,789	\$0	\$0	\$59,076	\$0
2 0000_0002 Compt Sftw & Equip Depr	1,746	2,894	0	56,302	228,035	2,222,608	63,378	204,559	77,780	0
3 0000_0003 PFMD Utilities	31,518	0	0	0	45,530	90,233	0	0	18,963	0
4 171_1000 County Counsel	320,108	0	0	0	(25,183)	(10,231)	(1,206)	(3,322)	1,776	0
5 340_1000 Aud-Contr/Treas/Tax Coll	33,821	303,474	99	58,003	63,266	192,063	15,032	31,785	11,596	431
6 720_1000 Human Resources	48,319	41,888	0	42,726	39,886	141,126	9,720	18,874	6,349	0
7 110_1000 County Admin Office	25,577	45,722	0	47,421	36,947	104,139	10,996	20,761	7,076	0
8 761_1000 Purchasing	2,859	5,995	19	663	13,776	64,210	4,740	2,796	3,522	0
9 120_1000 Innovation & Technology Dept.	8,258	14,762	0	15,311	11,936	33,623	3,550	6,703	2,285	0
10 7302_1000 PFMD Fac Mgmt - Maintenance	(346)	(512)	0	0	(222)	(1,249)	0	(106)	(440)	0
11 7303_1000 PFMD Fac Mgmt - Custodial	13,358	0	0	0	15,845	18,104	1,428	0	9,651	0
12 7304_1000 PFMD Fac Mgmt - Grounds	91	0	0	0	61	162	0	0	67	0
13 770_1000 PFMD- Project Mgmt Division	0	0	0	0	0	0	0	0	0	0
14 782_1000 RES Leasing & Acquisition	(356)	0	0	0	3,129	13	0	(209)	(11)	0
<b>Total Current Allocations</b>	<b>613,870</b>	<b>414,223</b>	<b>118</b>	<b>220,426</b>	<b>488,704</b>	<b>2,988,590</b>	<b>107,638</b>	<b>281,841</b>	<b>197,690</b>	<b>431</b>
Less: Prior Year Allocations	825,674	143,239	91	0	342,658	4,008,939	113,657	277,119	286,357	518
Carry-Forward	(211,804)	270,984	27	0	146,046	(1,020,349)	(6,019)	4,722	(88,667)	(87)
<b>Proposed Costs</b>	<b>\$402,066</b>	<b>\$685,207</b>	<b>\$145</b>	<b>\$220,426</b>	<b>\$634,750</b>	<b>\$1,968,241</b>	<b>\$101,619</b>	<b>\$286,563</b>	<b>\$109,023</b>	<b>\$344</b>

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Department	110_2300 Courthouse Temp Const	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
1 0000_0001 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,209
2 0000_0002 Compt Sftw & Equip Depr	0	0	40,382	0	0	970	0	0	0	0
3 0000_0003 PFMD Utilities	0	0	0	0	0	0	50,460	0	0	8,936
4 171_1000 County Counsel	0	0	(3,982)	4,722	0	0	107,632	0	0	6,761
5 340_1000 Aud-Contr/Treas/Tax Coll	424	24,074	25,403	37,305	222	2,197	132,293	76	96	882
6 720_1000 Human Resources	0	846	5,487	440	0	1,025	0	0	0	0
7 110_1000 County Admin Office	0	933	6,030	485	0	1,120	0	0	0	0
8 761_1000 Purchasing	0	852	1,466	0	16	19	0	0	0	126
9 120_1000 Innovation & Technology Dept.	0	301	1,947	157	0	362	0	0	0	0
10 7302_1000 PFMD Fac Mgmt - Maintenance	0	0	0	0	0	0	0	0	0	(86)
11 7303_1000 PFMD Fac Mgmt - Custodial	0	0	0	0	0	0	0	0	0	3,331
12 7304_1000 PFMD Fac Mgmt - Grounds	0	0	0	0	0	0	0	0	0	25
13 770_1000 PFMD- Project Mgmt Division	0	0	0	0	0	0	0	0	0	0
14 782_1000 RES Leasing & Acquisition	0	0	(686)	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>424</b>	<b>27,006</b>	<b>76,047</b>	<b>43,109</b>	<b>238</b>	<b>5,693</b>	<b>290,385</b>	<b>76</b>	<b>96</b>	<b>36,184</b>
Less: Prior Year Allocations	518	218	82,568	6,195	229	7,152	184,189	64	100	31,576
Carry-Forward	(94)	26,788	(6,521)	36,914	9	(1,459)	106,196	12	(4)	4,608
<b>Proposed Costs</b>	<b>\$330</b>	<b>\$53,794</b>	<b>\$69,526</b>	<b>\$80,023</b>	<b>\$247</b>	<b>\$4,234</b>	<b>\$396,581</b>	<b>\$88</b>	<b>\$92</b>	<b>\$40,792</b>

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Department	125_1000 CTC-Indigent Defense Program	126_1000 CTC-Trial Court Funding MOE	130_1408 CSA 70 ZN D- 1 Lake Arrowhead	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
1 0000_0001 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$50,963	\$0	\$0	\$0
2 0000_0002 Compt Sftw & Equip Depr	0	0	11,435	0	0	0	0	0	13,321	9,738
3 0000_0003 PFMD Utilities	0	0	0	0	0	0	9,468	0	0	0
4 171_1000 County Counsel	0	0	(606)	0	(139)	(144)	83,661	(466)	0	0
5 340_1000 Aud-Contr/Treas/Tax Coll	1,183	1,036	811	(820)	892	317	41,401	3,736	935	659
6 720_1000 Human Resources	0	0	0	0	0	0	6,226	0	355	0
7 110_1000 County Admin Office	0	0	0	0	0	0	6,721	0	392	0
8 761_1000 Purchasing	418	0	420	0	184	224	567	742	61	299
9 120_1000 Innovation & Technology Dept.	0	0	0	0	0	0	2,170	0	127	0
10 7302_1000 PFMD Fac Mgmt - Maintenance	0	0	0	0	0	0	(120)	0	0	0
11 7303_1000 PFMD Fac Mgmt - Custodial	0	0	0	0	0	0	4,102	0	0	0
12 7304_1000 PFMD Fac Mgmt - Grounds	0	0	0	0	0	0	32	0	0	0
13 770_1000 PFMD- Project Mgmt Division	0	0	0	0	0	0	0	0	0	0
14 782_1000 RES Leasing & Acquisition	0	0	1,295	0	124	0	0	704	147	0
<b>Total Current Allocations</b>	<b>1,601</b>	<b>1,036</b>	<b>13,355</b>	<b>(820)</b>	<b>1,061</b>	<b>397</b>	<b>205,191</b>	<b>4,716</b>	<b>15,338</b>	<b>10,696</b>
Less: Prior Year Allocations	1,357	1,247	6,176	(9,284)	536	340	134,624	456	14,795	11,702
Carry-Forward	244	(211)	7,179	8,464	525	57	70,567	4,260	543	(1,006)
<b>Proposed Costs</b>	<b>\$1,845</b>	<b>\$825</b>	<b>\$20,534</b>	<b>\$7,644</b>	<b>\$1,586</b>	<b>\$454</b>	<b>\$275,758</b>	<b>\$8,976</b>	<b>\$15,881</b>	<b>\$9,690</b>

**San Bernardino County, California**  
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Department	197_2510 Flood Control Admin	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
1 0000_0001 Building Depreciation	\$72,564	\$0	\$0	\$0	\$0	\$0	\$0	\$11,203	\$0	\$0
2 0000_0002 Compt Sftw & Equip Depr	184,879	1,622	0	0	0	0	0	12,866	0	11,073
3 0000_0003 PFMD Utilities	89,730	0	0	0	0	0	0	0	0	0
4 171_1000 County Counsel	(28,001)	(452)	(10)	0	0	0	(115)	0	0	(192)
5 340_1000 Aud-Contr/Treas/Tax Coll	113,030	4,916	710	223	292	302	303	3,128	195	2,045
6 720_1000 Human Resources	68,989	2,604	208	0	0	0	0	1,172	0	879
7 110_1000 County Admin Office	65,829	2,875	224	0	0	0	0	1,288	0	971
8 761_1000 Purchasing	14,394	1,328	425	238	9	133	100	404	0	152
9 120_1000 Innovation & Technology Dept.	21,269	928	72	0	0	0	0	416	0	313
10 7302_1000 PFMD Fac Mgmt - Maintenance	(2,057)	0	0	0	0	0	0	0	0	0
11 7303_1000 PFMD Fac Mgmt - Custodial	17,769	0	0	0	0	0	0	0	0	0
12 7304_1000 PFMD Fac Mgmt - Grounds	159	0	0	0	0	0	0	0	0	0
13 770_1000 PFMD- Project Mgmt Division	0	0	0	0	0	0	0	0	0	0
14 782_1000 RES Leasing & Acquisition	(17,888)	1,078	0	0	0	0	0	(95)	0	340
<b>Total Current Allocations</b>	<b>600,666</b>	<b>14,899</b>	<b>1,629</b>	<b>461</b>	<b>301</b>	<b>435</b>	<b>288</b>	<b>30,382</b>	<b>195</b>	<b>15,581</b>
Less: Prior Year Allocations	500,821	11,522	2,074	425	1,942	329	369	29,432	219	12,590
Carry-Forward	99,845	3,377	(445)	36	(1,641)	106	(81)	950	(24)	2,991
<b>Proposed Costs</b>	<b>\$700,511</b>	<b>\$18,276</b>	<b>\$1,184</b>	<b>\$497</b>	<b>\$(1,340)</b>	<b>\$541</b>	<b>\$207</b>	<b>\$31,332</b>	<b>\$171</b>	<b>\$18,572</b>

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Department	305_4726 CSA 70 Lytle Creek	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
1 0000_0001 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$581,902	\$0	\$0	\$0	\$0
2 0000_0002 Compt Sftw & Equip Depr	0	0	0	0	0	134,425	9,430	4,820	4,292	0
3 0000_0003 PFMD Utilities	0	0	0	0	0	384,194	0	0	0	0
4 171_1000 County Counsel	(125)	(77)	(587)	0	(529)	174,338	(1,135)	0	0	0
5 340_1000 Aud-Contr/Treas/Tax Coll	1,229	2,631	441	509	775	156,332	333	228	161	330
6 720_1000 Human Resources	0	0	0	0	0	137,682	0	0	0	0
7 110_1000 County Admin Office	0	0	0	0	0	111,849	0	0	0	0
8 761_1000 Purchasing	315	1,624	33	14	161	17,804	119	105	84	0
9 120_1000 Innovation & Technology Dept.	0	0	0	0	0	36,158	0	0	0	0
10 7302_1000 PFMD Fac Mgmt - Maintenance	0	0	0	0	0	(2,387)	0	0	0	0
11 7303_1000 PFMD Fac Mgmt - Custodial	0	0	0	0	0	70,007	0	0	0	0
12 7304_1000 PFMD Fac Mgmt - Grounds	0	0	0	0	0	507	0	0	0	0
13 770_1000 PFMD- Project Mgmt Division	0	0	0	0	0	0	0	0	0	0
14 782_1000 RES Leasing & Acquisition	(214)	0	0	0	0	(50)	(2,779)	(95)	304	(11)
<b>Total Current Allocations</b>	1,205	4,178	(113)	523	407	1,802,761	5,968	5,058	4,841	319
Less: Prior Year Allocations	1,443	4,118	(3,612)	623	1,141	1,536,069	8,419	(792)	4,849	(5,488)
Carry-Forward	(238)	60	3,499	(100)	(734)	266,692	(2,451)	5,850	(8)	5,807
<b>Proposed Costs</b>	<b>\$967</b>	<b>\$4,238</b>	<b>\$3,386</b>	<b>\$423</b>	<b>\$(327)</b>	<b>\$2,069,453</b>	<b>\$3,517</b>	<b>\$10,908</b>	<b>\$4,833</b>	<b>\$6,126</b>

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Department	350_4806 CSA 70 Hacienda Water	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
1 0000_0001 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$12,269	\$0	\$0	\$0
2 0000_0002 Compt Sftw & Equip Depr	0	0	0	0	0	0	0	0	0	0
3 0000_0003 PFMD Utilities	0	0	0	0	0	0	228	0	0	0
4 171_1000 County Counsel	(505)	(19)	(202)	0	0	0	(7,845)	0	0	(774)
5 340_1000 Aud-Contr/Treas/Tax Coll	1,124	854	1,590	221	39	298	1,777	1,720	3,024	3,452
6 720_1000 Human Resources	0	0	0	0	0	0	0	779	0	0
7 110_1000 County Admin Office	0	0	0	0	0	0	0	971	0	0
8 761_1000 Purchasing	187	198	68	0	0	124	1,489	229	177	674
9 120_1000 Innovation & Technology Dept.	0	0	0	0	0	0	0	313	0	0
10 7302_1000 PFMD Fac Mgmt - Maintenance	0	0	0	0	0	0	0	0	0	0
11 7303_1000 PFMD Fac Mgmt - Custodial	0	0	0	0	0	0	0	0	0	0
12 7304_1000 PFMD Fac Mgmt - Grounds	0	0	0	0	0	0	0	0	0	0
13 770_1000 PFMD- Project Mgmt Division	0	0	0	0	0	0	0	0	0	0
14 782_1000 RES Leasing & Acquisition	0	0	0	0	0	0	1,684	0	0	(285)
<b>Total Current Allocations</b>	<b>806</b>	<b>1,033</b>	<b>1,456</b>	<b>221</b>	<b>39</b>	<b>422</b>	<b>9,602</b>	<b>4,012</b>	<b>3,201</b>	<b>3,067</b>
Less: Prior Year Allocations	1,398	359	1,965	252	1,055	245	(16,807)	2,887	3,414	4,445
Carry-Forward	(592)	674	(509)	(31)	(1,016)	177	26,409	1,125	(213)	(1,378)
<b>Proposed Costs</b>	<b>\$214</b>	<b>\$1,707</b>	<b>\$947</b>	<b>\$190</b>	<b>\$(977)</b>	<b>\$599</b>	<b>\$36,011</b>	<b>\$5,137</b>	<b>\$2,988</b>	<b>\$1,689</b>



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Department	440_1366 CSA 68 Valley of the Moon	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 Probation Juvenile Justice Gra	485_4850 CSA 79 Green Valley
1 0000_0001 Building Depreciation	\$0	\$13,216	\$9,651,878	\$2,725,664	\$0	\$1,632,702	\$0	\$3,803,664	\$0	\$0
2 0000_0002 Compt Sftw & Equip Depr	0	2,657	572,319	12,416,121	0	169,905	0	432,890	4,201	0
3 0000_0003 PFMD Utilities	0	1,515	7,929,992	2,262,225	0	543,546	0	2,218,023	0	0
4 171_1000 County Counsel	(279)	0	0	76,214	(221)	60,952	5,574	203,268	0	(558)
5 340_1000 Aud-Contr/Treas/Tax Coll	324	340,187	739,850	1,081,606	291	350,882	233,865	750,211	32,030	1,654
6 720_1000 Human Resources	0	269,114	616,899	802,817	0	247,981	212,028	593,180	20,483	0
7 110_1000 County Admin Office	0	279,297	615,479	783,729	0	258,741	207,008	541,044	22,702	0
8 761_1000 Purchasing	82	24,514	97,702	116,344	152	22,894	11,314	96,955	2,070	79
9 120_1000 Innovation & Technology Dept.	0	90,176	198,718	253,085	0	83,539	66,836	174,685	7,330	0
10 7302_1000 PFMD Fac Mgmt - Maintenance	0	(32)	(23,088)	(11,218)	0	(3,914)	(33)	(12,830)	(4)	0
11 7303_1000 PFMD Fac Mgmt - Custodial	0	984	1,015	344,557	0	130,036	0	312,101	142	0
12 7304_1000 PFMD Fac Mgmt - Grounds	0	8	6,902	(1,229)	0	1,047	0	2,481	1	0
13 770_1000 PFMD- Project Mgmt Division	0	0	0	0	0	0	0	0	0	0
14 782_1000 RES Leasing & Acquisition	0	0	(11)	(2,246)	0	(30)	(132)	273	0	0
<b>Total Current Allocations</b>	127	1,021,636	20,407,655	20,847,669	222	3,498,281	736,460	9,115,945	88,955	1,175
Less: Prior Year Allocations	353	910,174	18,809,201	19,743,703	332	3,206,081	696,221	8,008,359	84,270	1,980
Carry-Forward	(226)	111,462	1,598,454	1,103,966	(110)	292,200	40,239	1,107,586	4,685	(805)
<b>Proposed Costs</b>	<b>\$(99)</b>	<b>\$1,133,098</b>	<b>\$22,006,109</b>	<b>\$21,951,635</b>	<b>\$112</b>	<b>\$3,790,481</b>	<b>\$776,699</b>	<b>\$10,223,531</b>	<b>\$93,640</b>	<b>\$370</b>

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

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Department	563_4612 CSA 70 CG Cedar Glen	571_2260 Workforce Development	575_1300 CSA 70 SL1 Streetlight	580_2434 Vily Regional Service Zone	590_2442 N Desert Regional Srcv Zone	591_2220 Preschool Services	600_2448 Mountain Regional Service Zone	601_1000 Economic Development Agency	610_2454 South Desert Rgnl Srcv Zone	611_1000 Agriculture/ W & M
1 0000_0001 Building Depreciation	\$0	\$0	\$0	\$232,809	\$64,940	\$188,943	\$45,026	\$52,120	\$76,795	\$43,135
2 0000_0002 Compt Sftw & Equip Depr	0	3,049	0	728,484	951,604	341,472	585,631	0	414,848	22,886
3 0000_0003 PFMD Utilities	0	0	0	0	247	22,578	0	9,683	0	28,853
4 171_1000 County Counsel	(19)	(4,156)	(340)	0	0	(1,355)	0	(2,571)	0	50,114
5 340_1000 Aud-Contr/Treas/Tax Coll	1,385	154,599	272	180,816	81,808	403,812	47,687	37,731	32,861	48,587
6 720_1000 Human Resources	0	71,289	0	132,485	56,066	611,717	33,687	4,593	21,828	26,368
7 110_1000 County Admin Office	0	37,750	0	146,369	66,482	274,144	39,934	3,809	24,121	27,090
8 761_1000 Purchasing	198	6,794	0	35,181	27,323	78,726	4,413	1,456	8,369	2,796
9 120_1000 Innovation & Technology Dept.	0	12,188	0	47,258	21,465	88,512	12,893	1,290	7,788	8,746
10 7302_1000 PFMD Fac Mgmt - Maintenance	0	0	0	(2)	(19)	(922)	0	(187)	0	(610)
11 7303_1000 PFMD Fac Mgmt - Custodial	0	0	0	22,951	0	8,692	0	5,686	497	15,243
12 7304_1000 PFMD Fac Mgmt - Grounds	0	0	0	0	0	(642)	0	47	0	118
13 770_1000 PFMD- Project Mgmt Division	0	0	0	0	0	0	0	0	0	0
14 782_1000 RES Leasing & Acquisition	0	768	0	7,811	(334)	2,548	1,481	0	(2,072)	0
<b>Total Current Allocations</b>	1,564	282,281	(68)	1,534,162	1,269,582	2,018,225	770,752	113,657	585,035	273,326
Less: Prior Year Allocations	1,452	201,884	279	1,129,923	1,033,736	2,118,568	557,860	168,834	528,921	242,406
Carry-Forward	112	80,397	(347)	404,239	235,846	(100,343)	212,892	(55,177)	56,114	30,920
<b>Proposed Costs</b>	<b>\$1,676</b>	<b>\$362,678</b>	<b>\$(415)</b>	<b>\$1,938,401</b>	<b>\$1,505,428</b>	<b>\$1,917,882</b>	<b>\$983,644</b>	<b>\$58,480</b>	<b>\$641,149</b>	<b>\$304,246</b>

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Department	620_2580 Big Bear Valley Park & Rec	620_2582 Big Bear Alpine Zoo	621_1000 OHS	621_2476 Community Dev & Housing	621_5313 San Sevaine/Ced ar Glen RDA	625_2584 Bloomington Park & Rec	631_1000 Airports	640_2600 County Library	651_1000 County Museum	652_1000 Regional Parks
1 0000_0001 Building Depreciation	\$24,183	\$0	\$60,119	\$0	\$0	\$0	\$47,665	\$603,471	\$718,788	\$825,084
2 0000_0002 Compt Sftw & Equip Depr	7,243	720	95,170	0	0	473	21,245	291,850	3,980	109,562
3 0000_0003 PFMD Utilities	0	0	0	0	0	0	507,266	28,134	527,056	2,037,101
4 171_1000 County Counsel	(16,085)	(2,780)	(4,057)	(12,285)	0	(2,129)	52,176	(5,615)	20,711	101,408
5 340_1000 Aud-Contr/Treas/Tax Coll	13,769	9,416	9,072	49,640	214	2,869	64,281	161,408	80,234	78,116
6 720_1000 Human Resources	9,112	8,208	4,943	15,709	0	977	7,511	110,779	10,265	35,402
7 110_1000 County Admin Office	10,978	9,017	5,452	12,303	0	1,045	8,271	100,909	8,849	35,790
8 761_1000 Purchasing	1,746	2,007	1,165	4,735	12	1,454	3,748	21,767	1,501	14,861
9 120_1000 Innovation & Technology Dept.	3,544	2,911	1,760	3,972	0	338	2,670	32,580	2,857	11,555
10 7302_1000 PFMD Fac Mgmt - Maintenance	0	0	0	(2)	0	(1)	(23)	(2,147)	(2,217)	(172)
11 7303_1000 PFMD Fac Mgmt - Custodial	0	0	146	247	0	0	805	147,934	48,721	4,530
12 7304_1000 PFMD Fac Mgmt - Grounds	0	0	0	0	0	0	5	600	(2,774)	31
13 770_1000 PFMD- Project Mgmt Division	0	0	0	0	0	0	0	0	0	0
14 782_1000 RES Leasing & Acquisition	647	22	88	(746)	273	22	(16,887)	(2,204)	2,606	1,748
<b>Total Current Allocations</b>	<b>55,137</b>	<b>29,521</b>	<b>173,858</b>	<b>73,573</b>	<b>499</b>	<b>5,048</b>	<b>698,733</b>	<b>1,489,466</b>	<b>1,420,577</b>	<b>3,255,016</b>
Less: Prior Year Allocations	63,353	(5,658)	0	27,844	(1,343)	1,060	349,877	1,229,434	1,046,960	2,629,701
Carry-Forward	(8,216)	35,179	0	45,729	1,842	3,988	348,856	260,032	373,617	625,315
<b>Proposed Costs</b>	<b>\$46,921</b>	<b>\$64,700</b>	<b>\$173,858</b>	<b>\$119,302</b>	<b>\$2,341</b>	<b>\$9,036</b>	<b>\$1,047,589</b>	<b>\$1,749,498</b>	<b>\$1,794,194</b>	<b>\$3,880,331</b>

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Department	665_2000 DPW- Transportation	666_1000 DPW- Surveyor	680_1000 Registrar Of Voters	691_1000 LUS-Admin	692_1000 LUS-Building and Safety	693_1000 LUS-Code Enforcement	695_1000 LUS Planning	725_5090 Barstow Cemetery District	735_5093 29 Palms Cemetery District	736_1000 HR-Ctr for Emp Hlth & W/in
1 0000_0001 Building Depreciation	\$173,309	\$23,637	\$119,550	\$185,912	\$43,760	\$58,169	\$29,976	\$0	\$0	\$0
2 0000_0002 Compt Sftw & Equip Depr	4,902,785	46,272	992,693	258,800	8,300	69,355	0	0	0	31,175
3 0000_0003 PFMD Utilities	200,292	30,263	84,477	49,789	31,198	31,389	16,775	0	0	0
4 171_1000 County Counsel	(16,579)	(1,446)	247,233	91,640	(1,327)	(115,633)	(30,678)	0	0	0
5 340_1000 Aud-Contr/Treas/Tax Coll	203,961	14,959	143,128	25,764	33,818	35,164	19,925	1,747	962	9,675
6 720_1000 Human Resources	184,691	7,892	157,115	7,095	22,770	24,286	13,549	781	260	4,871
7 110_1000 County Admin Office	128,503	8,215	52,051	7,823	19,734	26,865	14,898	0	0	5,433
8 761_1000 Purchasing	62,549	250	14,906	3,862	3,613	4,520	2,371	0	0	429
9 120_1000 Innovation & Technology Dept.	41,504	2,667	16,805	2,526	6,371	8,674	4,840	0	0	1,754
10 7302_1000 PFMD Fac Mgmt - Maintenance	(1,211)	(141)	(683)	(608)	(131)	(259)	(50)	0	0	(1)
11 7303_1000 PFMD Fac Mgmt - Custodial	41,602	5,000	21,997	19,306	2,409	9,566	1,605	0	0	0
12 7304_1000 PFMD Fac Mgmt - Grounds	340	41	213	142	35	75	13	0	0	0
13 770_1000 PFMD- Project Mgmt Division	0	0	0	0	0	0	0	0	0	0
14 782_1000 RES Leasing & Acquisition	(23,375)	0	(714)	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>5,898,371</b>	<b>137,609</b>	<b>1,848,771</b>	<b>652,051</b>	<b>170,550</b>	<b>152,171</b>	<b>73,224</b>	<b>2,528</b>	<b>1,222</b>	<b>53,336</b>
Less: Prior Year Allocations	4,694,965	125,704	1,092,451	809,375	119,045	(159,106)	2,982	485	573	43,362
Carry-Forward	1,203,406	11,905	756,320	(157,324)	51,505	311,277	70,242	2,043	649	9,974
<b>Proposed Costs</b>	<b>\$7,101,777</b>	<b>\$149,514</b>	<b>\$2,605,091</b>	<b>\$494,727</b>	<b>\$222,055</b>	<b>\$463,448</b>	<b>\$143,466</b>	<b>\$4,571</b>	<b>\$1,871</b>	<b>\$63,310</b>

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Department	770_3100 Capital Improvement Program	780_2734 RES-Chino Agr Preserve	800_5105 Hesperia Park & Recreation	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)	920_1000 Behavioral Health
1 0000_0001 Building Depreciation	\$0	\$34,565	\$0	\$0	\$0	\$8,559	\$0	\$0	\$0	\$0
2 0000_0002 Compt Sftw & Equip Depr	0	0	0	0	0	0	0	0	0	0
3 0000_0003 PFMD Utilities	0	10,583	0	0	0	4,790	0	0	0	346,494
4 171_1000 County Counsel	(6,079)	(816)	0	0	0	0	0	0	(2,043)	(17,051)
5 340_1000 Aud-Contr/Treas/Tax Coll	12,269	369	6,312	39,090	1,886	23,937	(2,053)	131	8,206	189,792
6 720_1000 Human Resources	0	0	13,740	28,453	0	26,281	1,759	0	11,448	323,739
7 110_1000 County Admin Office	0	0	0	0	0	0	1,942	0	0	249,537
8 761_1000 Purchasing	9,580	26	0	0	0	30	12	0	3,342	39,137
9 120_1000 Innovation & Technology Dept.	0	0	0	10,937	0	9,985	645	0	3,207	80,567
10 7302_1000 PFMD Fac Mgmt - Maintenance	(1,335)	0	0	0	0	(10)	0	0	0	(1,790)
11 7303_1000 PFMD Fac Mgmt - Custodial	8,870	0	0	0	0	0	11	0	0	48,142
12 7304_1000 PFMD Fac Mgmt - Grounds	140	0	0	0	0	0	0	0	0	352
13 770_1000 PFMD- Project Mgmt Division	201,161	0	0	0	0	0	0	0	0	0
14 782_1000 RES Leasing & Acquisition	(55,333)	7,149	0	44	0	0	0	0	1,385	566
<b>Total Current Allocations</b>	<b>169,273</b>	<b>51,876</b>	<b>20,052</b>	<b>78,524</b>	<b>1,886</b>	<b>73,572</b>	<b>2,316</b>	<b>131</b>	<b>25,545</b>	<b>1,259,485</b>
Less: Prior Year Allocations	(22,787)	20,289	2,619	74,212	60	158,590	8,391	(2,619)	22,537	1,922,356
Carry-Forward	192,060	31,587	17,433	4,312	1,826	(85,018)	(6,075)	2,750	3,008	(662,871)
<b>Proposed Costs</b>	<b>\$361,333</b>	<b>\$83,463</b>	<b>\$37,485</b>	<b>\$82,836</b>	<b>\$3,712</b>	<b>\$(11,446)</b>	<b>\$(3,759)</b>	<b>\$2,881</b>	<b>\$28,553</b>	<b>\$596,614</b>

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**Summary Schedule**

<b>Department</b>	<b>920_2200 Mental Health Services Act</b>	<b>929_1000 Indigent Ambulance</b>	<b>930_1000 Public Health</b>	<b>933_1000 PH-Cal Children's Svcs</b>	<b>9991_0005 All Other</b>	<b>9992_0006 Self Gov Spcl Districts (all funds)</b>	<b>Total</b>
1 0000_0001 Building Depreciation	\$0	\$0	\$480,211	\$0	\$3,780,778	\$0	\$28,734,810
2 0000_0002 Compt Sftw & Equip Depr	0	0	424,430	2,984	33,227	0	27,317,846
3 0000_0003 PFMD Utilities	166,577	0	328,953	0	1,777,251	0	21,552,798
4 171_1000 County Counsel	0	0	86,636	2,930	35,559	(408)	998,368
5 340_1000 Aud-Contr/Treas/Tax Coll	348,127	105	702,415	88,925	761,441	1,080	15,161,526
6 720_1000 Human Resources	247,308	0	832,901	74,069	15,192	0	11,564,904
7 110_1000 County Admin Office	249,201	0	496,928	76,060	0	0	9,816,266
8 761_1000 Purchasing	32,763	296	120,654	2,812	75	3,953	1,707,060
9 120_1000 Innovation & Technology Dept.	80,459	0	160,442	24,557	475	0	3,194,230
10 7302_1000 PFMD Fac Mgmt - Maintenance	(2,753)	0	(3,437)	(9)	917,270	0	840,731
11 7303_1000 PFMD Fac Mgmt - Custodial	51,808	0	91,840	0	(910,791)	0	830,732
12 7304_1000 PFMD Fac Mgmt - Grounds	404	0	614	0	34,488	0	50,277
13 770_1000 PFMD- Project Mgmt Division	0	0	0	0	0	0	207,364
14 782_1000 RES Leasing & Acquisition	0	0	(3,041)	0	6,328	(299)	(95,260)
<b>Total Current Allocations</b>	<b>1,173,894</b>	<b>401</b>	<b>3,719,546</b>	<b>272,328</b>	<b>6,451,293</b>	<b>4,326</b>	<b>121,881,652</b>
Less: Prior Year Allocations	889,484	285	2,220,642	233,289	7,262,650	(1,265)	107,517,128
Carry-Forward	284,410	116	1,498,904	39,039	(811,357)	5,591	13,970,240
<b>Proposed Costs</b>	<b>\$1,458,304</b>	<b>\$517</b>	<b>\$5,218,450</b>	<b>\$311,367</b>	<b>\$5,639,936</b>	<b>\$9,917</b>	<b>\$135,851,892</b>

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**Carry Forward Schedule**

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
15 120_4020 ITD-Telecomm Svcs	701,478	593,819	107,659	0	809,137
16 120_4042 ITD-Bus Solutions Dev	107,745	114,512	(6,767)	0	100,978
17 120_4048 ITD-Computer Operations	2,001,065	1,016,830	984,235	0	2,985,300
18 670_4250 DPW-Solid Waste Mgmt	262,292	227,121	35,171	0	297,463
19 731_4120 Risk Management	268,245	(46,047)	314,292	0	582,537
20 761_4000 Printing Services	61,162	72,266	(11,104)	0	50,058
21 761_4004 Surplus Property/ Storage	155,439	193,497	(38,058)	0	117,381
22 761_4008 Mail/Courier Service	57,623	67,594	(9,971)	0	47,652
23 791_4064 Fleet Management	535,161	412,271	122,890	0	658,051
24 911_4200 Medical Center	7,176,623	5,756,952	1,419,671	0	8,596,294
25 100_1000 Board Of Supervisors	613,870	825,674	(211,804)	0	402,066
26 101_1000 Alcohol and Drug Svcs	414,223	143,239	270,984	0	685,207
27 103_1432 CSA 70 EV-1 Citrus Plaza	118	91	27	0	145
28 104_2468 Div 10 Medical Svcs	220,426	0	0	0	220,426
29 105_1378 CSA 70 Countywide	488,704	342,658	146,046	0	634,750
30 106_2410 SBC Fire Protection District	2,988,590	4,008,939	(1,020,349)	0	1,968,241
31 107_2419 Household Haz Waste	107,638	113,657	(6,019)	0	101,619
32 107_2421 Office of Fire Marshal Hazmat	281,841	277,119	4,722	0	286,563
33 108_2426 SBC Office of Emerg Services	197,690	286,357	(88,667)	0	109,023
34 110_2280 Crim Justice Temp Const	431	518	(87)	0	344
35 110_2300 Courthouse Temp Const	424	518	(94)	0	330
36 110_2726 Disaster Recovery	27,006	218	26,788	0	53,794
37 111_2686 I.C.E.M.A	76,047	82,568	(6,521)	0	69,526
38 113_1000 Law & Justice Group Admin	43,109	6,195	36,914	0	80,023
39 114_1000 Health Admin	238	229	9	0	247
40 115_1000 Community Services Group	5,693	7,152	(1,459)	0	4,234
41 119_1000 County Schools	290,385	184,189	106,196	0	396,581
42 122_1000 CTC-Court Judicial Benefits	76	64	12	0	88
43 123_1000 CTC-Drug Court Programs	96	100	(4)	0	92
44 124_1000 CTC-Grand Jury	36,184	31,576	4,608	0	40,792
45 125_1000 CTC-Indigent Defense Program	1,601	1,357	244	0	1,845
46 126_1000 CTC-Trial Court Funding MOE	1,036	1,247	(211)	0	825
47 130_1408 CSA 70 ZN D-1 Lake Arrowhead	13,355	6,176	7,179	0	20,534
48 133_1000 Capital Facilities Leases	(820)	(9,284)	8,464	0	7,644
49 135_4634 CSA 70 Zn F Morongo Vllly	1,061	536	525	0	1,586
50 155_1438 CSA 70 Wrightwood	397	340	57	0	454
51 160_1000 Clerk Of The Board	205,191	134,624	70,567	0	275,758
52 165_4674 CSA 70 Glen Helen	4,716	456	4,260	0	8,976
53 180_1462 CSA 70 Zn M Rd Wndr Vllly	15,338	14,795	543	0	15,881
54 190_1306 CSA 18 Cedar Pines	10,696	11,702	(1,006)	0	9,690



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Department	Current Allocation	Prior Year Allocation	Carry-Forward	Adjustments	Proposed Cost
55 197_2510 Flood Control Admin	600,666	500,821	99,845	0	700,511
56 200_1312 CSA 20 Joshua Tree Park	14,899	11,522	3,377	0	18,276
57 205_1464 CSA 70 Zone M Wndr Vly	1,629	2,074	(445)	0	1,184
58 208_1498 CSA 70 Zone P-10 Mentone	461	425	36	0	497
59 212_1486 CSA 70 Zone P-6 El Mirage	301	1,942	(1,641)	0	(1,340)
60 225_1552 CSA 70 Twin Peaks	435	329	106	0	541
61 230_1558 CSA 70 Erwin Lake	288	369	(81)	0	207
62 245_1318 CSA 29 Lucern Valley	30,382	29,432	950	0	31,332
63 250_1324 CSA 30 Red Mountain	195	219	(24)	0	171
64 300_1330 CSA 40 Elephant Mtn	15,581	12,590	2,991	0	18,572
65 305_4726 CSA 70 Lytle Creek	1,205	1,443	(238)	0	967
66 306_4652 Glen Helen Sanitation	4,178	4,118	60	0	4,238
67 310_1336 CSA 42 Oro Grande Park	(113)	(3,612)	3,499	0	3,386
68 310_4500 CSA 42 Oro Grande Sewer	523	623	(100)	0	423
69 310_4502 CSA 42 Oro Grande Water	407	1,141	(734)	0	(327)
70 311_1000 Assessor-Recorder-Clerk	1,802,761	1,536,069	266,692	0	2,069,453
71 330_1774 CSA 70 Morongo Valley	5,968	8,419	(2,451)	0	3,517
72 331_1786 CSA 70 TV-5 Mesa	5,058	(792)	5,850	0	10,908
73 332_1780 CSA 70 TV-4 Wonder Valley	4,841	4,849	(8)	0	4,833
74 335_1792 CSA 70 Hinkley Park	319	(5,488)	5,807	0	6,126
75 350_4806 CSA 70 Hacienda Water	806	1,398	(592)	0	214
76 360_4826 CSA 70 Pioneer Town	1,033	359	674	0	1,707
77 365_4536 CSA 53 B Fawnskin	1,456	1,965	(509)	0	947
78 370_1342 CSA 54 Crest Forest	221	252	(31)	0	190
79 380_1348 CSA 56 Wrightwood	39	1,055	(1,016)	0	(977)
80 395_1354 CSA 59 Deer Lodge Park	422	245	177	0	599
81 400_4552 CSA 60 Apple Valley Airport	9,602	(16,807)	26,409	0	36,011
82 415_1360 CSA 63 Oak Glen-Yucaipa	4,012	2,887	1,125	0	5,137
83 420_4572 CSA 64 Spring Vly Lk Sewer	3,201	3,414	(213)	0	2,988
84 420_4580 CSA 64 Spring Vly Lk Water	3,067	4,445	(1,378)	0	1,689
85 440_1366 CSA 68 Valley of the Moon	127	353	(226)	0	(99)
86 441_1000 Sheriff-Contracts	1,021,636	910,174	111,462	0	1,133,098
87 442_1000 Sheriff-Detentions	20,407,655	18,809,201	1,598,454	0	22,006,109
88 443_1000 Sheriff-Coroner/ Public Adm	20,847,669	19,743,703	1,103,966	0	21,951,635
89 445_1372 CSA 69 Lake Arrowhead	222	332	(110)	0	112
90 450_1000 Dist Atty-Crim Prosecution	3,498,281	3,206,081	292,200	0	3,790,481
91 452_1000 Child Support Services	736,460	696,221	40,239	0	776,699
92 481_1000 Probation	9,115,945	8,008,359	1,107,586	0	10,223,531
93 482_1000 Probation Juvenile Justice Gra	88,955	84,270	4,685	0	93,640
94 485_4850 CSA 79 Green Valley	1,175	1,980	(805)	0	370

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Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
95 490_4744 CSA 70 High Country	929	983	(54)	0	875
96 491_1000 Public Defender	864,285	847,406	16,879	0	881,164
97 495_4866 CSA 82 Searles Valley	1,852	2,008	(156)	0	1,696
98 498_2240 IHSS Public Authority	68,475	68,652	(177)	0	68,298
99 500_5163 Air Pollution Control Dist	1,791	50	1,741	0	3,532
100 501_1000 Human Srvc Admin Claim	8,373,571	6,892,105	1,481,466	0	9,855,037
101 529_1036 Aging & Adult Svcs	136,143	162,883	(26,740)	0	109,403
102 536_1000 Public Guardian-Consrvtr	223,600	87,327	136,273	0	359,873
103 540_1000 Veterans Affairs	260,456	160,813	99,643	0	360,099
104 547_1810 CSA 120 Etiwanda Endowmt	2,164	3,036	(872)	0	1,292
105 563_4612 CSA 70 CG Cedar Glen	1,564	1,452	112	0	1,676
106 571_2260 Workforce Development	282,281	201,884	80,397	0	362,678
107 575_1300 CSA 70 SL1 Streetlight	(68)	279	(347)	0	(415)
108 580_2434 Vily Regional Service Zone	1,534,162	1,129,923	404,239	0	1,938,401
109 590_2442 N Desert Regional Srvc Zone	1,269,582	1,033,736	235,846	0	1,505,428
110 591_2220 Preschool Services	2,018,225	2,118,568	(100,343)	0	1,917,882
111 600_2448 Mountain Regional Service Zone	770,752	557,860	212,892	0	983,644
112 601_1000 Economic Development Agency	113,657	168,834	(55,177)	0	58,480
113 610_2454 South Desert Rgnl Srvc Zone	585,035	528,921	56,114	0	641,149
114 611_1000 Agriculture/W & M	273,326	242,406	30,920	0	304,246
115 620_2580 Big Bear Valley Park & Rec	55,137	63,353	(8,216)	0	46,921
116 620_2582 Big Bear Alpine Zoo	29,521	(5,658)	35,179	0	64,700
117 621_1000 OHS	173,858	0	0	0	173,858
118 621_2476 Community Dev & Housing	73,573	27,844	45,729	0	119,302
119 621_5313 San Sevaine/Cedar Glen RDA	499	(1,343)	1,842	0	2,341
120 625_2584 Bloomington Park & Rec	5,048	1,060	3,988	0	9,036
121 631_1000 Airports	698,733	349,877	348,856	0	1,047,589
122 640_2600 County Library	1,489,466	1,229,434	260,032	0	1,749,498
123 651_1000 County Museum	1,420,577	1,046,960	373,617	0	1,794,194
124 652_1000 Regional Parks	3,255,016	2,629,701	625,315	0	3,880,331
125 665_2000 DPW-Transportation	5,898,371	4,694,965	1,203,406	0	7,101,777
126 666_1000 DPW-Surveyor	137,609	125,704	11,905	0	149,514
127 680_1000 Registrar Of Voters	1,848,771	1,092,451	756,320	0	2,605,091
128 691_1000 LUS-Admin	652,051	809,375	(157,324)	0	494,727
129 692_1000 LUS-Building and Safety	170,550	119,045	51,505	0	222,055
130 693_1000 LUS-Code Enforcement	152,171	(159,106)	311,277	0	463,448
131 695_1000 LUS Planning	73,224	2,982	70,242	0	143,466
132 725_5090 Barstow Cemetery District	2,528	485	2,043	0	4,571
133 735_5093 29 Palms Cemetery District	1,222	573	649	0	1,871
134 736_1000 HR-Ctr for Emp Hlth & WlIn	53,336	43,362	9,974	0	63,310

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**Carry Forward Schedule**

Department	Current Allocation	Prior Year Allocation	Carry- Forward	Adjustments	Proposed Cost
135 770_3100 Capital Improvement Program	169,273	(22,787)	192,060	0	361,333
136 780_2734 RES-Chino Agr Preserve	51,876	20,289	31,587	0	83,463
137 800_5105 Hesperia Park & Recreation	20,052	2,619	17,433	0	37,485
138 862_5039 SBC Transport Authority	78,524	74,212	4,312	0	82,836
139 863_5060 Inland Library	1,886	60	1,826	0	3,712
140 883_5008 Consolid Fire Agy East Vly	73,572	158,590	(85,018)	0	(11,446)
141 890_5012 L.A.F.C.O.	2,316	8,391	(6,075)	0	(3,759)
142 900_5000 Law Library	131	(2,619)	2,750	0	2,881
143 903_9900 CFF Commission (First 5)	25,545	22,537	3,008	0	28,553
144 920_1000 Behavioral Health	1,259,485	1,922,356	(662,871)	0	596,614
145 920_2200 Mental Health Services Act	1,173,894	889,484	284,410	0	1,458,304
146 929_1000 Indigent Ambulance	401	285	116	0	517
147 930_1000 Public Health	3,719,546	2,220,642	1,498,904	0	5,218,450
148 933_1000 PH-Cal Children's Svcs	272,328	233,289	39,039	0	311,367
149 9991_0005 All Other	6,451,293	7,262,650	(811,357)	0	5,639,936
150 9992_0006 Self Gov Spcl Districts (all funds)	4,326	(1,265)	5,591	0	9,917
<b>Total</b>	<b>121,881,652</b>	<b>107,517,128</b>	<b>13,970,240</b>	<b>0</b>	<b>135,851,892</b>



SAN BERNARDINO  
COUNTY

# BUILDING DEPRECIATION



Quando ustedes van, yo ya vengo.

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## 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.

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**A. Department Costs**

Dept:1 0000\_0001 Building Depreciation

Description	Amount	General Admin	Building Depreciation Expense
<hr/>			
Personnel Costs			
Salaries	0	0	0
<i>Salary % Split</i>		<i>.00%</i>	<i>.00%</i>
	0	0	0
Subtotal - Personnel Costs	<hr/>	<hr/>	<hr/>
	0	0	0
Services & Supplies Cost			
Building Depreciation	30,121,878	0	30,121,878
Subtotal - Services & Supplies	<hr/>	<hr/>	<hr/>
	30,121,878	0	30,121,878
<b>Department Cost Total</b>	30,121,878	0	30,121,878
Adjustments to Cost			
Subtotal - Adjustments	<hr/>	<hr/>	<hr/>
	0	0	0
<b>Total Costs After Adjustments</b>	30,121,878	0	30,121,878
General Admin Distribution		0	0
<b>Grand Total</b>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
	\$30,121,878	\$30,121,878	

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B. Incoming Costs - (Default Spread Expense%)

No Indirect Costs

Dept:1 0000\_0001 Building Depreciation

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**Building Depreciation Expense Allocations**

Dept:1 0000\_0001 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 171_1000 County Counsel	264,994.35	1.0%	\$264,994	\$0	\$264,994	\$0	\$264,994
5 340_1000 Aud-Contr/Treas/Tax Coll	516,459.29	2.0%	516,459	0	516,459	0	516,459
6 720_1000 Human Resources	78,429.77	0.0%	78,430	0	78,430	0	78,430
7 110_1000 County Admin Office	301,636.24	1.0%	301,636	0	301,636	0	301,636
8 761_1000 Purchasing	14,925.26	0.0%	14,925	0	14,925	0	14,925
10 7302_1000 PFMD Fac Mgmt - Maintenance	59,409.88	0.0%	59,410	0	59,410	0	59,410
11 7303_1000 PFMD Fac Mgmt - Custodial	13,677.60	0.0%	13,678	0	13,678	0	13,678
12 7304_1000 PFMD Fac Mgmt - Grounds	5,865.12	0.0%	5,865	0	5,865	0	5,865
13 770_1000 PFMD- Project Mgmt Division	44,363.24	0.0%	44,363	0	44,363	0	44,363
14 782_1000 RES Leasing & Acquisition	87,307.21	0.0%	87,307	0	87,307	0	87,307
15 120_4020 ITD-Telecomm Svcs	263,770.13	1.0%	263,770	0	263,770	0	263,770
17 120_4048 ITD-Computer Operations	932,990.29	3.0%	932,990	0	932,990	0	932,990
19 731_4120 Risk Management	78,701.56	0.0%	78,702	0	78,702	0	78,702
20 761_4000 Printing Services	19,520.78	0.0%	19,521	0	19,521	0	19,521
21 761_4004 Surplus Property/ Storage	98,665.75	0.0%	98,666	0	98,666	0	98,666
22 761_4008 Mail/Courier Service	13,335.84	0.0%	13,336	0	13,336	0	13,336
25 100_1000 Board Of Supervisors	128,916.71	0.0%	128,917	0	128,917	0	128,917
29 105_1378 CSA 70 Countywide	55,698.08	0.0%	55,698	0	55,698	0	55,698
30 106_2410 SBC Fire Protection District	133,789.43	0.0%	133,789	0	133,789	0	133,789
33 108_2426 SBC Office of Emerg Services	59,075.83	0.0%	59,076	0	59,076	0	59,076
44 124_1000 CTC-Grand Jury	16,208.65	0.0%	16,209	0	16,209	0	16,209
51 160_1000 Clerk Of The Board	50,962.76	0.0%	50,963	0	50,963	0	50,963
55 197_2510 Flood Control Admin	72,564.10	0.0%	72,564	0	72,564	0	72,564
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	581,902.41	2.0%	581,902	0	581,902	0	581,902
81 400_4552 CSA 60 Apple Valley Airport	12,268.57	0.0%	12,269	0	12,269	0	12,269
86 441_1000 Sheriff-Contracts	13,216.44	0.0%	13,216	0	13,216	0	13,216
87 442_1000 Sheriff-Detentions	9,651,877.63	32.0%	9,651,878	0	9,651,878	0	9,651,878
88 443_1000 Sheriff-Coroner/ Public Adm	2,725,664.20	9.0%	2,725,664	0	2,725,664	0	2,725,664
90 450_1000 Dist Atty-Crim Prosecution	1,632,701.77	5.0%	1,632,702	0	1,632,702	0	1,632,702
92 481_1000 Probation	3,803,664.22	13.0%	3,803,664	0	3,803,664	0	3,803,664
96 491_1000 Public Defender	232,702.69	1.0%	232,703	0	232,703	0	232,703
100 501_1000 Human Srvc Admin Claim	91,025.26	0.0%	91,025	0	91,025	0	91,025
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	26,517.93	0.0%	26,518	0	26,518	0	26,518
103 540_1000 Veterans Affairs	93,371.45	0.0%	93,371	0	93,371	0	93,371
108 580_2434 Vily Regional Service Zone	232,808.58	1.0%	232,809	0	232,809	0	232,809
109 590_2442 N Desert Regional Srvc Zone	64,939.65	0.0%	64,940	0	64,940	0	64,940
110 591_2220 Preschool Services	188,943.40	1.0%	188,943	0	188,943	0	188,943
111 600_2448 Mountain Regional Service Zone	45,025.70	0.0%	45,026	0	45,026	0	45,026
112 601_1000 Economic Development Agency	52,119.51	0.0%	52,120	0	52,120	0	52,120
113 610_2454 South Desert Rgnl Srvc Zone	76,794.80	0.0%	76,795	0	76,795	0	76,795



**San Bernardino County, California**  
**2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024**

Actual FY 2021-2022  
 3/13/2023

**Building Depreciation Expense Allocations**

Dept:1 0000\_0001 Building Depreciation

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
114 611_1000 Agriculture/W & M	43,135.12	0.0%	\$43,135	\$0	\$43,135	\$0	\$43,135
115 620_2580 Big Bear Valley Park & Rec	24,182.78	0.0%	24,183	0	24,183	0	24,183
117 621_1000 OHS	60,119.44	0.0%	60,119	0	60,119	0	60,119
121 631_1000 Airports	47,664.93	0.0%	47,665	0	47,665	0	47,665
122 640_2600 County Library	603,471.48	2.0%	603,471	0	603,471	0	603,471
123 651_1000 County Museum	718,788.11	2.0%	718,788	0	718,788	0	718,788
124 652_1000 Regional Parks	825,084.28	3.0%	825,084	0	825,084	0	825,084
125 665_2000 DPW-Transportation	173,309.50	1.0%	173,309	0	173,309	0	173,309
126 666_1000 DPW-Surveyor	23,637.46	0.0%	23,637	0	23,637	0	23,637
127 680_1000 Registrar Of Voters	119,550.40	0.0%	119,550	0	119,550	0	119,550
128 691_1000 LUS-Admin	185,911.77	1.0%	185,912	0	185,912	0	185,912
129 692_1000 LUS-Building and Safety	43,759.68	0.0%	43,760	0	43,760	0	43,760
130 693_1000 LUS-Code Enforcement	58,168.54	0.0%	58,169	0	58,169	0	58,169
131 695_1000 LUS Planning	29,976.02	0.0%	29,976	0	29,976	0	29,976
136 780_2734 RES-Chino Agr Preserve	34,564.58	0.0%	34,565	0	34,565	0	34,565
140 883_5008 Consolid Fire Agy East Vly	8,559.43	0.0%	8,559	0	8,559	0	8,559
147 930_1000 Public Health	480,210.77	2.0%	480,211	0	480,211	0	480,211
149 9991_0005 All Other	3,780,777.83	13.0%	3,780,778	0	3,780,778	0	3,780,778
<b>Subtotal</b>	<b>30,121,877.88</b>	<b>100.0%</b>	<b>30,121,878</b>	<b>0</b>	<b>30,121,878</b>	<b>0</b>	<b>30,121,878</b>
Direct Bills					0		0
<b>Total</b>					<b>\$30,121,878</b>		<b>\$30,121,878</b>

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

**San Bernardino County, California**  
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**Allocation Summary**

Dept:1 0000\_0001 Building Depreciation

<b>Department</b>	<b>Building Depreciation Expense</b>	<b>Total</b>
4 171_1000 County Counsel	\$264,994	\$264,994
5 340_1000 Aud-Contr/Treas/Tax Coll	516,459	516,459
6 720_1000 Human Resources	78,430	78,430
7 110_1000 County Admin Office	301,636	301,636
8 761_1000 Purchasing	14,925	14,925
10 7302_1000 PFMD Fac Mgmt - Maintenance	59,410	59,410
11 7303_1000 PFMD Fac Mgmt - Custodial	13,678	13,678
12 7304_1000 PFMD Fac Mgmt - Grounds	5,865	5,865
13 770_1000 PFMD- Project Mgmt Division	44,363	44,363
14 782_1000 RES Leasing & Acquisition	87,307	87,307
15 120_4020 ITD-Telecomm Svcs	263,770	263,770
17 120_4048 ITD-Computer Operations	932,990	932,990
19 731_4120 Risk Management	78,702	78,702
20 761_4000 Printing Services	19,521	19,521
21 761_4004 Surplus Property/ Storage	98,666	98,666
22 761_4008 Mail/Courier Service	13,336	13,336
25 100_1000 Board Of Supervisors	128,917	128,917
29 105_1378 CSA 70 Countywide	55,698	55,698
30 106_2410 SBC Fire Protection District	133,789	133,789
33 108_2426 SBC Office of Emerg Services	59,076	59,076
44 124_1000 CTC-Grand Jury	16,209	16,209
51 160_1000 Clerk Of The Board	50,963	50,963
55 197_2510 Flood Control Admin	72,564	72,564
62 245_1318 CSA 29 Lucern Valley	11,203	11,203
70 311_1000 Assessor-Recorder-Clerk	581,902	581,902
81 400_4552 CSA 60 Apple Valley Airport	12,269	12,269
86 441_1000 Sheriff-Contracts	13,216	13,216
87 442_1000 Sheriff-Detentions	9,651,878	9,651,878
88 443_1000 Sheriff-Coroner/ Public Adm	2,725,664	2,725,664
90 450_1000 Dist Atty-Crim Prosecution	1,632,702	1,632,702
92 481_1000 Probation	3,803,664	3,803,664
96 491_1000 Public Defender	232,703	232,703
100 501_1000 Human Srvc Admin Claim	91,025	91,025
101 529_1036 Aging & Adult Svcs	12,990	12,990
102 536_1000 Public Guardian-Consrvtr	26,518	26,518
103 540_1000 Veterans Affairs	93,371	93,371
108 580_2434 Vily Regional Service Zone	232,809	232,809
109 590_2442 N Desert Regional Srvc Zone	64,940	64,940
110 591_2220 Preschool Services	188,943	188,943
111 600_2448 Mountain Regional Service Zone	45,026	45,026
112 601_1000 Economic Development Agency	52,120	52,120

**San Bernardino County, California**  
**2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024**

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 3/13/2023

**Allocation Summary**

**Dept:1 0000\_0001 Building Depreciation**

<b>Department</b>	<b>Building Depreciation Expense</b>	<b>Total</b>
113 610_2454 South Desert Rgnl Srvc Zone	\$76,795	\$76,795
114 611_1000 Agriculture/W & M	43,135	43,135
115 620_2580 Big Bear Valley Park & Rec	24,183	24,183
117 621_1000 OHS	60,119	60,119
121 631_1000 Airports	47,665	47,665
122 640_2600 County Library	603,471	603,471
123 651_1000 County Museum	718,788	718,788
124 652_1000 Regional Parks	825,084	825,084
125 665_2000 DPW-Transportation	173,309	173,309
126 666_1000 DPW-Surveyor	23,637	23,637
127 680_1000 Registrar Of Voters	119,550	119,550
128 691_1000 LUS-Admin	185,912	185,912
129 692_1000 LUS-Building and Safety	43,760	43,760
130 693_1000 LUS-Code Enforcement	58,169	58,169
131 695_1000 LUS Planning	29,976	29,976
136 780_2734 RES-Chino Agr Preserve	34,565	34,565
140 883_5008 Consolid Fire Agy East Vly	8,559	8,559
147 930_1000 Public Health	480,211	480,211
149 9991_0005 All Other	3,780,778	3,780,778
<b>Total</b>	<b>\$30,121,878</b>	<b>\$30,121,878</b>



SAN BERNARDINO  
COUNTY



SAN BERNARDINO  
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# COMPUTER SOFTWARE & EQUIPMENT DEPRECIATION



Quando ustedes van, yo ya vengo.

good

## 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**  
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**A. Department Costs**

Dept:2 0000\_0002 Compt Sftw & Equip Depr

Description	Amount	General Admin	Depreciation Computer/ Equipment
<hr/>			
Personnel Costs			
Salaries	0	0	0
<i>Salary % Split</i>		<i>.00%</i>	<i>.00%</i>
	0	0	0
Subtotal - Personnel Costs	<hr/>	<hr/>	<hr/>
Services & Supplies Cost			
Equipment Depreciation	29,467,816	0	29,467,816
Subtotal - Services & Supplies	<hr/>	<hr/>	<hr/>
<b>Department Cost Total</b>	29,467,816	0	29,467,816
Adjustments to Cost			
Subtotal - Adjustments	<hr/>	<hr/>	<hr/>
<b>Total Costs After Adjustments</b>	29,467,816	0	29,467,816
General Admin Distribution		0	0
<b>Grand Total</b>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**San Bernardino County, California**  
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Actual FY 2021-2022  
3/13/2023

**B. Incoming Costs - (Default Spread Expense%)**

**Dept:2 0000\_0002 Compt Sftw & Equip Depr**

**No Indirect Costs**

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**San Bernardino County, California**  
**2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024**

Actual FY 2021-2022  
 3/13/2023

**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
5 340_1000 Aud-Contr/Treas/Tax Coll	1,257,164.38	4.0%	\$1,257,164	\$0	\$1,257,164	\$0	\$1,257,164
6 720_1000 Human Resources	333,953.45	1.0%	333,953	0	333,953	0	333,953
7 110_1000 County Admin Office	336,533.21	1.0%	336,533	0	336,533	0	336,533
8 761_1000 Purchasing	61,127.92	0.0%	61,128	0	61,128	0	61,128
9 120_1000 Innovation & Technology Dept.	344.93	0.0%	345	0	345	0	345
10 7302_1000 PFMD Fac Mgmt - Maintenance	40,921.44	0.0%	40,921	0	40,921	0	40,921
11 7303_1000 PFMD Fac Mgmt - Custodial	4,462.58	0.0%	4,463	0	4,463	0	4,463
12 7304_1000 PFMD Fac Mgmt - Grounds	7,167.69	0.0%	7,168	0	7,168	0	7,168
13 770_1000 PFMD- Project Mgmt Division	108,291.50	0.0%	108,292	0	108,292	0	108,292
25 100_1000 Board Of Supervisors	1,746.03	0.0%	1,746	0	1,746	0	1,746
26 101_1000 Alcohol and Drug Svcs	2,894.40	0.0%	2,894	0	2,894	0	2,894
28 104_2468 Div 10 Medical Svcs	56,302.50	0.0%	56,303	0	56,303	0	56,303
29 105_1378 CSA 70 Countywide	228,034.92	1.0%	228,035	0	228,035	0	228,035
30 106_2410 SBC Fire Protection District	2,222,607.60	8.0%	2,222,608	0	2,222,608	0	2,222,608
31 107_2419 Household Haz Waste	63,378.23	0.0%	63,378	0	63,378	0	63,378
32 107_2421 Office of Fire Marshal Hazmat	204,558.98	1.0%	204,559	0	204,559	0	204,559
33 108_2426 SBC Office of Emerg Services	77,779.91	0.0%	77,780	0	77,780	0	77,780
37 111_2686 I.C.E.M.A	40,382.12	0.0%	40,382	0	40,382	0	40,382
40 115_1000 Community Services Group	970.20	0.0%	970	0	970	0	970
47 130_1408 CSA 70 ZN D-1 Lake Arrowhead	11,435.15	0.0%	11,435	0	11,435	0	11,435
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	9,738.10	0.0%	9,738	0	9,738	0	9,738
55 197_2510 Flood Control Admin	184,878.74	1.0%	184,879	0	184,879	0	184,879
56 200_1312 CSA 20 Joshua Tree Park	1,622.16	0.0%	1,622	0	1,622	0	1,622
62 245_1318 CSA 29 Lucern Valley	12,865.92	0.0%	12,866	0	12,866	0	12,866
64 300_1330 CSA 40 Elephant Mtn	11,072.62	0.0%	11,073	0	11,073	0	11,073
70 311_1000 Assessor-Recorder-Clerk	134,424.56	0.0%	134,425	0	134,425	0	134,425
71 330_1774 CSA 70 Morongo Valley	9,430.49	0.0%	9,430	0	9,430	0	9,430
72 331_1786 CSA 70 TV-5 Mesa	4,819.94	0.0%	4,820	0	4,820	0	4,820
73 332_1780 CSA 70 TV-4 Wonder Valley	4,291.65	0.0%	4,292	0	4,292	0	4,292
86 441_1000 Sheriff-Contracts	2,656.56	0.0%	2,657	0	2,657	0	2,657
87 442_1000 Sheriff-Detentions	572,318.89	2.0%	572,319	0	572,319	0	572,319
88 443_1000 Sheriff-Coroner/ Public Adm	12,416,120.58	42.0%	12,416,121	0	12,416,121	0	12,416,121
90 450_1000 Dist Atty-Crim Prosecution	169,904.96	1.0%	169,905	0	169,905	0	169,905
92 481_1000 Probation	432,890.35	1.0%	432,890	0	432,890	0	432,890
93 482_1000 Probation Juvenile Justice Gra	4,201.05	0.0%	4,201	0	4,201	0	4,201
96 491_1000 Public Defender	51,214.66	0.0%	51,215	0	51,215	0	51,215
101 529_1036 Aging & Adult Svcs	9,850.71	0.0%	9,851	0	9,851	0	9,851
102 536_1000 Public Guardian-Consrvtr	13,894.20	0.0%	13,894	0	13,894	0	13,894
106 571_2260 Workforce Development	3,049.20	0.0%	3,049	0	3,049	0	3,049
108 580_2434 Vly Regional Service Zone	728,483.78	2.0%	728,484	0	728,484	0	728,484
109 590_2442 N Desert Regional Srvc Zone	951,603.74	3.0%	951,604	0	951,604	0	951,604

**San Bernardino County, California**  
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Actual FY 2021-2022  
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**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	341,472.01	1.0%	\$341,472	\$0	\$341,472	\$0	\$341,472
111 600_2448 Mountain Regional Service Zone	585,630.52	2.0%	585,631	0	585,631	0	585,631
113 610_2454 South Desert Rgnl Srvc Zone	414,848.47	1.0%	414,848	0	414,848	0	414,848
114 611_1000 Agriculture/W & M	22,886.17	0.0%	22,886	0	22,886	0	22,886
115 620_2580 Big Bear Valley Park & Rec	7,243.35	0.0%	7,243	0	7,243	0	7,243
116 620_2582 Big Bear Alpine Zoo	720.00	0.0%	720	0	720	0	720
117 621_1000 OHS	95,170.36	0.0%	95,170	0	95,170	0	95,170
120 625_2584 Bloomington Park & Rec	473.34	0.0%	473	0	473	0	473
121 631_1000 Airports	21,245.45	0.0%	21,245	0	21,245	0	21,245
122 640_2600 County Library	291,850.16	1.0%	291,850	0	291,850	0	291,850
123 651_1000 County Museum	3,980.16	0.0%	3,980	0	3,980	0	3,980
124 652_1000 Regional Parks	109,562.28	0.0%	109,562	0	109,562	0	109,562
125 665_2000 DPW-Transportation	4,902,785.18	17.0%	4,902,785	0	4,902,785	0	4,902,785
126 666_1000 DPW-Surveyor	46,272.28	0.0%	46,272	0	46,272	0	46,272
127 680_1000 Registrar Of Voters	992,693.45	3.0%	992,693	0	992,693	0	992,693
128 691_1000 LUS-Admin	258,799.93	1.0%	258,800	0	258,800	0	258,800
129 692_1000 LUS-Building and Safety	8,299.91	0.0%	8,300	0	8,300	0	8,300
130 693_1000 LUS-Code Enforcement	69,355.38	0.0%	69,355	0	69,355	0	69,355
134 736_1000 HR-Ctr for Emp Hlth & Wlln	31,174.61	0.0%	31,175	0	31,175	0	31,175
147 930_1000 Public Health	424,430.28	1.0%	424,430	0	424,430	0	424,430
148 933_1000 PH-Cal Children's Svcs	2,983.81	0.0%	2,984	0	2,984	0	2,984
149 9991_0005 All Other	33,227.09	0.0%	33,227	0	33,227	0	33,227
<b>Subtotal</b>	<b>29,467,815.61</b>	<b>100.0%</b>	<b>29,467,816</b>	<b>0</b>	<b>29,467,816</b>	<b>0</b>	<b>29,467,816</b>
Direct Bills					0		0
<b>Total</b>					<b>\$29,467,816</b>		<b>\$29,467,816</b>

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

**San Bernardino County, California**  
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**Allocation Summary**

Dept:2 0000\_0002 Compt Sftw & Equip Depr

Department	Depreciation Computer/ Equipment	Total
5 340_1000 Aud-Contr/Treas/Tax Coll	\$1,257,164	\$1,257,164
6 720_1000 Human Resources	333,953	333,953
7 110_1000 County Admin Office	336,533	336,533
8 761_1000 Purchasing	61,128	61,128
9 120_1000 Innovation & Technology Dept.	345	345
10 7302_1000 PFMD Fac Mgmt - Maintenance	40,921	40,921
11 7303_1000 PFMD Fac Mgmt - Custodial	4,463	4,463
12 7304_1000 PFMD Fac Mgmt - Grounds	7,168	7,168
13 770_1000 PFMD- Project Mgmt Division	108,292	108,292
25 100_1000 Board Of Supervisors	1,746	1,746
26 101_1000 Alcohol and Drug Svcs	2,894	2,894
28 104_2468 Div 10 Medical Svcs	56,303	56,303
29 105_1378 CSA 70 Countywide	228,035	228,035
30 106_2410 SBC Fire Protection District	2,222,608	2,222,608
31 107_2419 Household Haz Waste	63,378	63,378
32 107_2421 Office of Fire Marshal Hazmat	204,559	204,559
33 108_2426 SBC Office of Emerg Services	77,780	77,780
37 111_2686 I.C.E.M.A	40,382	40,382
40 115_1000 Community Services Group	970	970
47 130_1408 CSA 70 ZN D-1 Lake Arrowhead	11,435	11,435
53 180_1462 CSA 70 Zn M Rd Wndr Vly	13,321	13,321
54 190_1306 CSA 18 Cedar Pines	9,738	9,738
55 197_2510 Flood Control Admin	184,879	184,879
56 200_1312 CSA 20 Joshua Tree Park	1,622	1,622
62 245_1318 CSA 29 Lucern Valley	12,866	12,866
64 300_1330 CSA 40 Elephant Mtn	11,073	11,073
70 311_1000 Assessor-Recorder-Clerk	134,425	134,425
71 330_1774 CSA 70 Morongo Valley	9,430	9,430
72 331_1786 CSA 70 TV-5 Mesa	4,820	4,820
73 332_1780 CSA 70 TV-4 Wonder Valley	4,292	4,292
86 441_1000 Sheriff-Contracts	2,657	2,657
87 442_1000 Sheriff-Detentions	572,319	572,319
88 443_1000 Sheriff-Coroner/ Public Adm	12,416,121	12,416,121
90 450_1000 Dist Atty-Crim Prosecution	169,905	169,905
92 481_1000 Probation	432,890	432,890
93 482_1000 Probation Juvenile Justice Gra	4,201	4,201
96 491_1000 Public Defender	51,215	51,215
101 529_1036 Aging & Adult Svcs	9,851	9,851
102 536_1000 Public Guardian-Consrvtr	13,894	13,894
106 571_2260 Workforce Development	3,049	3,049
108 580_2434 Vly Regional Service Zone	728,484	728,484

**San Bernardino County, California**  
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Actual FY 2021-2022  
 3/13/2023

**Allocation Summary**

Dept:2 0000\_0002 Compt Sftw & Equip Depr

<b>Department</b>	<b>Depreciation Computer/ Equipment</b>	<b>Total</b>
109 590_2442 N Desert Regional Srvc Zone	\$951,604	\$951,604
110 591_2220 Preschool Services	341,472	341,472
111 600_2448 Mountain Regional Service Zone	585,631	585,631
113 610_2454 South Desert Rgnl Srvc Zone	414,848	414,848
114 611_1000 Agriculture/W & M	22,886	22,886
115 620_2580 Big Bear Valley Park & Rec	7,243	7,243
116 620_2582 Big Bear Alpine Zoo	720	720
117 621_1000 OHS	95,170	95,170
120 625_2584 Bloomington Park & Rec	473	473
121 631_1000 Airports	21,245	21,245
122 640_2600 County Library	291,850	291,850
123 651_1000 County Museum	3,980	3,980
124 652_1000 Regional Parks	109,562	109,562
125 665_2000 DPW-Transportation	4,902,785	4,902,785
126 666_1000 DPW-Surveyor	46,272	46,272
127 680_1000 Registrar Of Voters	992,693	992,693
128 691_1000 LUS-Admin	258,800	258,800
129 692_1000 LUS-Building and Safety	8,300	8,300
130 693_1000 LUS-Code Enforcement	69,355	69,355
134 736_1000 HR-Ctr for Emp Hlth & Wlln	31,175	31,175
147 930_1000 Public Health	424,430	424,430
148 933_1000 PH-Cal Children's Svcs	2,984	2,984
149 9991_0005 All Other	33,227	33,227
<b>Total</b>	<b><u>\$29,467,816</u></b>	<b><u>\$29,467,816</u></b>



SAN BERNARDINO  
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PFMD  
UTILITIES



Quando ustedes van, yo ya vengo.

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### PFMD 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**  
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Actual FY 2021-2022  
 3/13/2023

**A. Department Costs**

**Dept:3 0000\_0003 PFMD Utilities**

Description	Amount	General Admin	PFMD Utilities
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			
PFMD Utilities	22,275,532	0	22,275,532
Subtotal - Services & Supplies	22,275,532	0	22,275,532
<b>Department Cost Total</b>	22,275,532	0	22,275,532
Adjustments to Cost			
Subtotal - Adjustments	0	0	0
<b>Total Costs After Adjustments</b>	22,275,532	0	22,275,532
General Admin Distribution		0	0
<b>Grand Total</b>	<b><u>\$22,275,532</u></b>		<b><u>\$22,275,532</u></b>



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B. Incoming Costs - (Default Spread Expense%)

Dept:3 0000\_0003 PFMD Utilities

No Indirect Costs

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PFMD Utilities Allocations

Dept:3 0000\_0003 PFMD Utilities

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 171_1000 County Counsel	68,707.87	0.0%	\$68,708	\$0	\$68,708	\$0	\$68,708
5 340_1000 Aud-Contr/Treas/Tax Coll	262,686.51	1.0%	262,687	0	262,687	0	262,687
6 720_1000 Human Resources	124,469.96	1.0%	124,470	0	124,470	0	124,470
7 110_1000 County Admin Office	56,040.39	0.0%	56,040	0	56,040	0	56,040
8 761_1000 Purchasing	10,546.53	0.0%	10,547	0	10,547	0	10,547
10 7302_1000 PFMD Fac Mgmt - Maintenance	143,273.85	1.0%	143,274	0	143,274	0	143,274
11 7303_1000 PFMD Fac Mgmt - Custodial	26,645.99	0.0%	26,646	0	26,646	0	26,646
12 7304_1000 PFMD Fac Mgmt - Grounds	1,719.32	0.0%	1,719	0	1,719	0	1,719
13 770_1000 PFMD- Project Mgmt Division	8,242.16	0.0%	8,242	0	8,242	0	8,242
14 782_1000 RES Leasing & Acquisition	20,400.59	0.0%	20,401	0	20,401	0	20,401
15 120_4020 ITD-Telecomm Svcs	254,435.35	1.0%	254,435	0	254,435	0	254,435
17 120_4048 ITD-Computer Operations	719,238.08	3.0%	719,238	0	719,238	0	719,238
18 670_4250 DPW-Solid Waste Mgmt	90,991.92	0.0%	90,992	0	90,992	0	90,992
19 731_4120 Risk Management	64,334.11	0.0%	64,334	0	64,334	0	64,334
20 761_4000 Printing Services	13,793.83	0.0%	13,794	0	13,794	0	13,794
21 761_4004 Surplus Property/ Storage	45,682.10	0.0%	45,682	0	45,682	0	45,682
22 761_4008 Mail/Courier Service	9,423.41	0.0%	9,423	0	9,423	0	9,423
23 791_4064 Fleet Management	191,149.12	1.0%	191,149	0	191,149	0	191,149
24 911_4200 Medical Center	13,602.05	0.0%	13,602	0	13,602	0	13,602
25 100_1000 Board Of Supervisors	31,517.95	0.0%	31,518	0	31,518	0	31,518
29 105_1378 CSA 70 Countywide	45,530.06	0.0%	45,530	0	45,530	0	45,530
30 106_2410 SBC Fire Protection District	90,232.58	0.0%	90,233	0	90,233	0	90,233
33 108_2426 SBC Office of Emerg Services	18,963.48	0.0%	18,963	0	18,963	0	18,963
41 119_1000 County Schools	50,460.04	0.0%	50,460	0	50,460	0	50,460
44 124_1000 CTC-Grand Jury	8,935.97	0.0%	8,936	0	8,936	0	8,936
51 160_1000 Clerk Of The Board	9,468.27	0.0%	9,468	0	9,468	0	9,468
55 197_2510 Flood Control Admin	89,729.67	0.0%	89,730	0	89,730	0	89,730
70 311_1000 Assessor-Recorder-Clerk	384,193.99	2.0%	384,194	0	384,194	0	384,194
81 400_4552 CSA 60 Apple Valley Airport	227.54	0.0%	228	0	228	0	228
86 441_1000 Sheriff-Contracts	1,515.30	0.0%	1,515	0	1,515	0	1,515
87 442_1000 Sheriff-Detentions	7,929,991.58	36.0%	7,929,992	0	7,929,992	0	7,929,992
88 443_1000 Sheriff-Coroner/ Public Adm	2,262,224.90	10.0%	2,262,225	0	2,262,225	0	2,262,225
90 450_1000 Dist Atty-Crim Prosecution	543,546.05	2.0%	543,546	0	543,546	0	543,546
92 481_1000 Probation	2,218,022.70	10.0%	2,218,023	0	2,218,023	0	2,218,023
96 491_1000 Public Defender	112,665.03	1.0%	112,665	0	112,665	0	112,665
100 501_1000 Human Srvc Admin Claim	39,049.79	0.0%	39,050	0	39,050	0	39,050
102 536_1000 Public Guardian-Consrvtr	18,738.17	0.0%	18,738	0	18,738	0	18,738
103 540_1000 Veterans Affairs	55,385.87	0.0%	55,386	0	55,386	0	55,386
109 590_2442 N Desert Regional Srvc Zone	247.29	0.0%	247	0	247	0	247
110 591_2220 Preschool Services	22,578.29	0.0%	22,578	0	22,578	0	22,578
112 601_1000 Economic Development Agency	9,683.18	0.0%	9,683	0	9,683	0	9,683
114 611_1000 Agriculture/W & M	28,852.92	0.0%	28,853	0	28,853	0	28,853

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**PFMD Utilities Allocations**

**Dept:3 0000\_0003 PFMD Utilities**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
121 631_1000 Airports	507,265.95	2.0%	\$507,266	\$0	\$507,266	\$0	\$507,266
122 640_2600 County Library	28,133.68	0.0%	28,134	0	28,134	0	28,134
123 651_1000 County Museum	527,056.07	2.0%	527,056	0	527,056	0	527,056
124 652_1000 Regional Parks	2,037,101.04	9.0%	2,037,101	0	2,037,101	0	2,037,101
125 665_2000 DPW-Transportation	200,291.75	1.0%	200,292	0	200,292	0	200,292
126 666_1000 DPW-Surveyor	30,262.69	0.0%	30,263	0	30,263	0	30,263
127 680_1000 Registrar Of Voters	84,477.04	0.0%	84,477	0	84,477	0	84,477
128 691_1000 LUS-Admin	49,789.12	0.0%	49,789	0	49,789	0	49,789
129 692_1000 LUS-Building and Safety	31,198.46	0.0%	31,198	0	31,198	0	31,198
130 693_1000 LUS-Code Enforcement	31,388.84	0.0%	31,389	0	31,389	0	31,389
131 695_1000 LUS Planning	16,775.24	0.0%	16,775	0	16,775	0	16,775
136 780_2734 RES-Chino Agr Preserve	10,583.19	0.0%	10,583	0	10,583	0	10,583
140 883_5008 Consolid Fire Agy East Vly	4,790.04	0.0%	4,790	0	4,790	0	4,790
144 920_1000 Behavioral Health	346,493.70	2.0%	346,494	0	346,494	0	346,494
145 920_2200 Mental Health Services Act	166,576.86	1.0%	166,577	0	166,577	0	166,577
147 930_1000 Public Health	328,953.34	1.0%	328,953	0	328,953	0	328,953
149 9991_0005 All Other	1,777,251.08	8.0%	1,777,251	0	1,777,251	0	1,777,251
<b>Subtotal</b>	<b>22,275,531.84</b>	<b>100.0%</b>	<b>22,275,532</b>	<b>0</b>	<b>22,275,532</b>	<b>0</b>	<b>22,275,532</b>
Direct Bills					0		0
<b>Total</b>					<b>\$22,275,532</b>		<b>\$22,275,532</b>

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

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**Allocation Summary**

**Dept:3 0000\_0003 PFMD Utilities**

<b>Department</b>	<b>PFMD Utilities</b>	<b>Total</b>
4 171_1000 County Counsel	\$68,708	\$68,708
5 340_1000 Aud-Contr/Treas/Tax Coll	262,687	262,687
6 720_1000 Human Resources	124,470	124,470
7 110_1000 County Admin Office	56,040	56,040
8 761_1000 Purchasing	10,547	10,547
10 7302_1000 PFMD Fac Mgmt - Maintenance	143,274	143,274
11 7303_1000 PFMD Fac Mgmt - Custodial	26,646	26,646
12 7304_1000 PFMD Fac Mgmt - Grounds	1,719	1,719
13 770_1000 PFMD- Project Mgmt Division	8,242	8,242
14 782_1000 RES Leasing & Acquisition	20,401	20,401
15 120_4020 ITD-Telecomm Svcs	254,435	254,435
17 120_4048 ITD-Computer Operations	719,238	719,238
18 670_4250 DPW-Solid Waste Mgmt	90,992	90,992
19 731_4120 Risk Management	64,334	64,334
20 761_4000 Printing Services	13,794	13,794
21 761_4004 Surplus Property/ Storage	45,682	45,682
22 761_4008 Mail/Courier Service	9,423	9,423
23 791_4064 Fleet Management	191,149	191,149
24 911_4200 Medical Center	13,602	13,602
25 100_1000 Board Of Supervisors	31,518	31,518
29 105_1378 CSA 70 Countywide	45,530	45,530
30 106_2410 SBC Fire Protection District	90,233	90,233
33 108_2426 SBC Office of Emerg Services	18,963	18,963
41 119_1000 County Schools	50,460	50,460
44 124_1000 CTC-Grand Jury	8,936	8,936
51 160_1000 Clerk Of The Board	9,468	9,468
55 197_2510 Flood Control Admin	89,730	89,730
70 311_1000 Assessor-Recorder-Clerk	384,194	384,194
81 400_4552 CSA 60 Apple Valley Airport	228	228
86 441_1000 Sheriff-Contracts	1,515	1,515
87 442_1000 Sheriff-Detentions	7,929,992	7,929,992
88 443_1000 Sheriff-Coroner/ Public Adm	2,262,225	2,262,225
90 450_1000 Dist Atty-Crim Prosecution	543,546	543,546
92 481_1000 Probation	2,218,023	2,218,023
96 491_1000 Public Defender	112,665	112,665
100 501_1000 Human Srvc Admin Claim	39,050	39,050
102 536_1000 Public Guardian-Consrvtr	18,738	18,738
103 540_1000 Veterans Affairs	55,386	55,386
109 590_2442 N Desert Regional Srvc Zone	247	247
110 591_2220 Preschool Services	22,578	22,578
112 601_1000 Economic Development Agency	9,683	9,683

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**Allocation Summary**

**Dept:3 0000\_0003 PFMD Utilities**

<b>Department</b>	<b>PFMD Utilities</b>	<b>Total</b>
114 611_1000 Agriculture/W & M	\$28,853	\$28,853
121 631_1000 Airports	507,266	507,266
122 640_2600 County Library	28,134	28,134
123 651_1000 County Museum	527,056	527,056
124 652_1000 Regional Parks	2,037,101	2,037,101
125 665_2000 DPW-Transportation	200,292	200,292
126 666_1000 DPW-Surveyor	30,263	30,263
127 680_1000 Registrar Of Voters	84,477	84,477
128 691_1000 LUS-Admin	49,789	49,789
129 692_1000 LUS-Building and Safety	31,198	31,198
130 693_1000 LUS-Code Enforcement	31,389	31,389
131 695_1000 LUS Planning	16,775	16,775
136 780_2734 RES-Chino Agr Preserve	10,583	10,583
140 883_5008 Consolid Fire Agy East Vly	4,790	4,790
144 920_1000 Behavioral Health	346,494	346,494
145 920_2200 Mental Health Services Act	166,577	166,577
147 930_1000 Public Health	328,953	328,953
149 9991_0005 All Other	1,777,251	1,777,251
<b>Total</b>	<b><u>\$22,275,532</u></b>	<b><u>\$22,275,532</u></b>



SAN BERNARDINO  
COUNTY



# COUNTY COUNSEL



Quando ustedes van, yo ya vengo.

good

## County Counsel

### **STATEMENT OF FUNCTION**

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

### **DESCRIPTION OF COSTS**

The costs allocated include:

#### Department Costs:

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

#### Incoming Costs:

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

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

#### Allocation Method:

All costs related to the legislative function, which are considered to be general government, 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.



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**A. Department Costs**

**Dept:4 171\_1000 County Counsel**

Description		Amount	General Admin	Legal Services	General Government/ Unallowed
<b>Personnel Costs</b>					
Salaries & Benefits	S1	19,796,890	0	19,479,906	316,984
<i>Salary % Split</i>			<i>.00%</i>	<i>98.40%</i>	<i>1.60%</i>
Other Staffing Expenses	P	6,696	0	6,696	0
<b>Subtotal - Personnel Costs</b>		<b>19,803,587</b>	<b>0</b>	<b>19,486,603</b>	<b>316,984</b>
<b>Services &amp; Supplies Cost</b>					
Services and Supplies	P	2,087,746	0	2,087,746	0
Central Services	P	418,756	0	412,051	6,705
Travel and Related Expenses	P	46,514	0	45,769	745
Other Services & Supplies	P	66,293	0	66,293	0
Interfund Reimbursements	P	(312)	0	(312)	0
Miscellaneous Revenues	P	(83,319)	0	(83,319)	0
Miscellaneous Revenues COVID 19	P	(2,880)	0	(2,880)	0
<b>Subtotal - Services &amp; Supplies</b>		<b>2,532,798</b>	<b>0</b>	<b>2,525,348</b>	<b>7,450</b>
<b>Department Cost Total</b>		<b>22,336,384</b>	<b>0</b>	<b>22,011,951</b>	<b>324,434</b>
<b>Adjustments to Cost</b>					
<b>Subtotal - Adjustments</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>22,336,384</b>	<b>0</b>	<b>22,011,951</b>	<b>324,434</b>
General Admin Distribution			0	0	0
<b>Grand Total</b>		<b>\$22,336,384</b>	<b>\$22,011,951</b>	<b>\$324,434</b>	not allocated

**San Bernardino County, California**  
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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:4 171\_1000 County Counsel**

Department	First Incoming	Second Incoming	Legal Services	General Government/ Unallowed
1 Building Depreciation Expense	\$264,994	\$0	\$260,751	\$4,243
Subtotal - 0000_0001 Building Depreciation	264,994	0	260,751	4,243
3 PFMD Utilities	68,708	0	67,608	1,100
Subtotal - 0000_0003 PFMD Utilities	68,708	0	67,608	1,100
4 Legal Services	0	1,718,771	1,691,251	27,521
Subtotal - 171_1000 County Counsel	0	1,718,771	1,691,251	27,521
5 Reporting	0	7,850	7,725	126
5 Special Projects	0	243	239	4
5 Transaction Processing	0	6,916	6,805	111
5 Payroll	0	10,598	10,429	170
5 Audit Division	0	20,622	20,292	330
5 SAP Team	0	26,844	26,414	430
Subtotal - 340_1000 Aud-Contr/Treas/Tax Coll	0	73,073	71,903	1,170
6 Personnel Services	0	21,063	20,726	337
6 Employee Benefits	0	3,353	3,300	54
6 Civil Svc Commission	0	476	469	8
6 EMACS Team	0	11,709	11,521	187
6 Labor Relations	0	2,841	2,795	45
Subtotal - 720_1000 Human Resources	0	39,443	38,811	632
7 Budget & Admin Supp Svcs	0	43,742	43,042	700
Subtotal - 110_1000 County Admin Office	0	43,742	43,042	700
8 Purchasing Services	0	4,061	3,996	65
Subtotal - 761_1000 Purchasing	0	4,061	3,996	65
9 Countywide GIS Services	0	14,277	14,048	229
Subtotal - 120_1000 Innovation & Technology Dept.	0	14,277	14,048	229
10 Maintenance Services	0	(2,581)	(2,539)	(41)
Subtotal - 7302_1000 PFMD Fac Mgmt - Maintenance	0	(2,581)	(2,539)	(41)
11 Custodial Services	0	21,716	21,368	348

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**B. Incoming Costs - (Default Spread Salary%)**

**Dept:4 171\_1000 County Counsel**

Department	First Incoming	Second Incoming	Legal Services	General Government/ Unallowed
Subtotal - 7303_1000 PFMD Fac Mgmt - Custodial	\$0	\$21,716	\$21,368	\$348
12 Grounds Services	0	182	179	3
Subtotal - 7304_1000 PFMD Fac Mgmt - Grounds	0	182	179	3
<b>Total Incoming</b>	<b>333,702</b>	<b>1,912,684</b>	<b>2,210,417</b>	<b>35,969</b>
<b>C. Total Allocated</b>		<b>\$24,582,770</b>	<b>\$24,222,368</b>	<b>\$360,402</b>
			98.53%	1.47%

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**Legal Services Allocations**

**Dept:4 171\_1000 County Counsel**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 171_1000 County Counsel	8,739.30	8%	\$1,718,771	\$0	\$1,718,771	\$0	\$1,718,771
5 340_1000 Aud-Contr/Treas/Tax Coll	611.90	1%	120,343	(67,946)	52,397	10,983	63,381
6 720_1000 Human Resources	4,385.20	4%	862,444	(7,993)	854,451	78,712	933,164
7 110_1000 County Admin Office	3,679.65	3%	723,682	0	723,682	66,048	789,730
8 761_1000 Purchasing	371.00	0%	72,965	0	72,965	6,659	79,624
9 120_1000 Innovation & Technology Dept.	11.49	0%	2,261	(2,473)	(212)	206	(5)
10 7302_1000 PFMD Fac Mgmt - Maintenance	155.31	0%	30,545	0	30,545	2,788	33,333
11 7303_1000 PFMD Fac Mgmt - Custodial	22.04	0%	4,335	0	4,335	396	4,730
12 7304_1000 PFMD Fac Mgmt - Grounds	35.40	0%	6,962	0	6,962	635	7,598
14 782_1000 RES Leasing & Acquisition	644.95	1%	126,843	(10,868)	115,976	11,577	127,552
15 120_4020 ITD-Telecomm Svcs	70.57	0%	13,880	(15,180)	(1,300)	1,267	(33)
16 120_4042 ITD-Bus Solutions Dev	32.61	0%	6,414	(7,015)	(601)	585	(15)
17 120_4048 ITD-Computer Operations	398.32	0%	78,338	(85,676)	(7,338)	7,150	(188)
18 670_4250 DPW-Solid Waste Mgmt	724.25	1%	142,439	(192,643)	(50,203)	13,000	(37,203)
19 731_4120 Risk Management	18,507.65	16%	3,639,927	(4,140,311)	(500,384)	332,204	(168,180)
23 791_4064 Fleet Management	22.25	0%	4,376	(5,635)	(1,259)	399	(860)
24 911_4200 Medical Center	2,538.60	2%	499,270	(595,909)	(96,638)	45,567	(51,072)
25 100_1000 Board Of Supervisors	1,513.10	1%	297,584	(4,635)	292,949	27,159	320,108
29 105_1378 CSA 70 Countywide	584.28	1%	114,910	(150,581)	(35,670)	10,487	(25,183)
30 106_2410 SBC Fire Protection District	827.54	1%	162,754	(187,839)	(25,085)	14,854	(10,231)
31 107_2419 Household Haz Waste	43.41	0%	8,537	(10,523)	(1,985)	779	(1,206)
32 107_2421 Office of Fire Marshal Hazmat	119.55	0%	23,512	(28,980)	(5,468)	2,146	(3,322)
33 108_2426 SBC Office of Emerg Services	67.75	0%	13,324	(12,765)	559	1,216	1,776
37 111_2686 I.C.E.M.A	258.75	0%	50,889	(59,515)	(8,626)	4,644	(3,982)
38 113_1000 Law & Justice Group Admin	22.00	0%	4,327	0	4,327	395	4,722
41 119_1000 County Schools	501.50	0%	98,631	0	98,631	9,002	107,632
44 124_1000 CTC-Grand Jury	31.50	0%	6,195	0	6,195	565	6,761
47 130_1408 CSA 70 ZN D-1 Lake Arrowhead	14.06	0%	2,764	(3,623)	(858)	252	(606)
49 135_4634 CSA 70 Zn F Morongo Vly	3.24	0%	636	(834)	(198)	58	(139)
50 155_1438 CSA 70 Wrightwood	3.35	0%	658	(863)	(204)	60	(144)
51 160_1000 Clerk Of The Board	396.25	0%	77,931	(1,383)	76,548	7,113	83,661
52 165_4674 CSA 70 Glen Helen	10.82	0%	2,128	(2,789)	(661)	194	(466)
55 197_2510 Flood Control Admin	1,228.45	1%	241,601	(291,653)	(50,051)	22,050	(28,001)
56 200_1312 CSA 20 Joshua Tree Park	10.49	0%	2,062	(2,703)	(640)	188	(452)
57 205_1464 CSA 70 Zone M Wndr Vly	0.22	0%	44	(58)	(14)	4	(10)
61 230_1558 CSA 70 Erwin Lake	2.68	0%	527	(690)	(163)	48	(115)
64 300_1330 CSA 40 Elephant Mtn	4.46	0%	878	(1,150)	(272)	80	(192)
65 305_4726 CSA 70 Lytle Creek	2.90	0%	570	(748)	(177)	52	(125)
66 306_4652 Glen Helen Sanitation	1.78	0%	351	(460)	(109)	32	(77)
67 310_1336 CSA 42 Oro Grande Park	13.61	0%	2,677	(3,508)	(831)	244	(587)
69 310_4502 CSA 42 Oro Grande Water	12.27	0%	2,413	(3,163)	(749)	220	(529)
70 311_1000 Assessor-Recorder-Clerk	920.75	1%	181,085	(23,274)	157,811	16,527	174,338

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**Legal Services Allocations**

**Dept:4 171\_1000 County Counsel**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
71 330_1774 CSA 70 Morongo Valley	26.33	0.0%	\$5,178	\$(6,785)	\$(1,607)	\$473	\$(1,135)
75 350_4806 CSA 70 Hacienda Water	11.71	0.0%	2,304	(3,019)	(715)	210	(505)
76 360_4826 CSA 70 Pioneer Town	0.45	0.0%	88	(115)	(27)	8	(19)
77 365_4536 CSA 53 B Fawnskin	4.69	0.0%	921	(1,208)	(286)	84	(202)
81 400_4552 CSA 60 Apple Valley Airport	182.01	0.0%	35,796	(46,907)	(11,112)	3,267	(7,845)
84 420_4580 CSA 64 Spring Villy Lk Water	17.96	0.0%	3,532	(4,629)	(1,096)	322	(774)
85 440_1366 CSA 68 Valley of the Moon	6.47	0.0%	1,272	(1,668)	(395)	116	(279)
88 443_1000 Sheriff-Coroner/ Public Adm	6,870.15	6.0%	1,351,163	(1,398,265)	(47,102)	123,316	76,214
89 445_1372 CSA 69 Lake Arrowhead	5.13	0.0%	1,009	(1,323)	(313)	92	(221)
90 450_1000 Dist Atty-Crim Prosecution	284.00	0.0%	55,855	0	55,855	5,098	60,952
91 452_1000 Child Support Services	151.85	0.0%	29,865	(27,017)	2,848	2,726	5,574
92 481_1000 Probation	947.10	1.0%	186,268	0	186,268	17,000	203,268
94 485_4850 CSA 79 Green Valley	12.94	0.0%	2,545	(3,335)	(790)	232	(558)
96 491_1000 Public Defender	45.50	0.0%	8,949	0	8,949	817	9,765
97 495_4866 CSA 82 Searles Valley	4.69	0.0%	921	(1,208)	(286)	84	(202)
98 498_2240 IHSS Public Authority	3.50	0.0%	688	(460)	228	63	291
100 501_1000 Human Srvc Admin Claim	40,266.70	35.0%	7,919,313	(8,853,231)	(933,919)	722,769	(211,150)
101 529_1036 Aging & Adult Svcs	0.00	0.0%	0	(6,613)	(6,613)	0	(6,613)
102 536_1000 Public Guardian-Consvtr	2,962.50	3.0%	582,639	(579,923)	2,716	53,176	55,892
103 540_1000 Veterans Affairs	24.75	0.0%	4,868	0	4,868	444	5,312
104 547_1810 CSA 120 Etiwanda Endowmt	10.04	0.0%	1,975	(2,588)	(613)	180	(433)
105 563_4612 CSA 70 CG Cedar Glen	0.45	0.0%	88	(115)	(27)	8	(19)
106 571_2260 Workforce Development	266.50	0.0%	52,413	(61,353)	(8,940)	4,784	(4,156)
107 575_1300 CSA 70 SL1 Streetlight	7.90	0.0%	1,553	(2,036)	(482)	142	(340)
110 591_2220 Preschool Services	293.75	0.0%	57,772	(64,400)	(6,628)	5,273	(1,355)
112 601_1000 Economic Development Agency	219.50	0.0%	43,169	(49,680)	(6,511)	3,940	(2,571)
114 611_1000 Agriculture/W & M	233.50	0.0%	45,923	0	45,923	4,191	50,114
115 620_2580 Big Bear Valley Park & Rec	6.82	0.0%	1,342	(17,549)	(16,207)	122	(16,085)
116 620_2582 Big Bear Alpine Zoo	1.18	0.0%	232	(3,033)	(2,801)	21	(2,780)
117 621_1000 OHS	268.95	0.0%	52,895	(61,780)	(8,884)	4,828	(4,057)
118 621_2476 Community Dev & Housing	814.50	1.0%	160,188	(187,094)	(26,905)	14,620	(12,285)
120 625_2584 Bloomington Park & Rec	49.40	0.0%	9,716	(12,731)	(3,016)	887	(2,129)
121 631_1000 Airports	767.45	1.0%	150,936	(112,535)	38,401	13,775	52,176
122 640_2600 County Library	152.00	0.0%	29,894	(38,238)	(8,343)	2,728	(5,615)
123 651_1000 County Museum	96.50	0.0%	18,979	0	18,979	1,732	20,711
124 652_1000 Regional Parks	472.50	0.0%	92,927	0	92,927	8,481	101,408
125 665_2000 DPW-Transportation	1,112.00	1.0%	218,699	(255,238)	(36,539)	19,960	(16,579)
126 666_1000 DPW-Surveyor	26.75	0.0%	5,261	(7,188)	(1,927)	480	(1,446)
127 680_1000 Registrar Of Voters	1,151.95	1.0%	226,556	0	226,556	20,677	247,233
128 691_1000 LUS-Admin	472.10	0.0%	92,849	(9,683)	83,166	8,474	91,640
129 692_1000 LUS-Building and Safety	164.80	0.0%	32,411	(36,697)	(4,285)	2,958	(1,327)
130 693_1000 LUS-Code Enforcement	1,249.30	1.0%	245,702	(383,759)	(138,057)	22,424	(115,633)

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**Legal Services Allocations**

**Dept:4 171\_1000 County Counsel**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
131 695_1000 LUS Planning	1,707.00	2.0%	\$335,718	\$(397,036)	\$(61,318)	\$30,640	\$(30,678)
135 770_3100 Capital Improvement Program	659.91	1.0%	129,785	(147,709)	(17,924)	11,845	(6,079)
136 780_2734 RES-Chino Agr Preserve	88.59	0.0%	17,424	(19,830)	(2,406)	1,590	(816)
143 903_9900 CFF Commission (First 5)	73.00	0.0%	14,357	(17,710)	(3,353)	1,310	(2,043)
144 920_1000 Behavioral Health	1,892.50	2.0%	372,201	(423,221)	(51,020)	33,970	(17,051)
147 930_1000 Public Health	1,583.12	1.0%	311,354	(253,134)	58,220	28,416	86,636
148 933_1000 PH-Cal Children's Svcs	53.53	0.0%	10,529	(8,560)	1,969	961	2,930
149 9991_0005 All Other	288.65	0.0%	56,769	(26,391)	30,378	5,181	35,559
150 9992_0006 Self Gov Spcl Districts (all funds)	34.25	0.0%	6,736	(7,759)	(1,023)	615	(408)
<b>Subtotal</b>	<b>113,592.00</b>	<b>100.0%</b>	<b>22,340,310</b>	<b>(19,466,122)</b>	<b>2,874,187</b>	<b>1,882,058</b>	<b>4,756,246</b>
Direct Bills					19,466,122		19,466,122
<b>Total</b>					<b>\$22,340,310</b>		<b>\$24,222,368</b>

Basis Units: Actual Hours  
 Source: County Counsel

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**Allocation Summary**

**Dept:4 171\_1000 County Counsel**

Department	Legal Services	General Government/ Unallowed	Total
0 Direct Billed	\$19,466,122	\$0	\$19,466,122
4 171_1000 County Counsel	1,718,771	0	1,718,771
5 340_1000 Aud-Contr/Treas/Tax Coll	63,381	0	63,381
6 720_1000 Human Resources	933,164	0	933,164
7 110_1000 County Admin Office	789,730	0	789,730
8 761_1000 Purchasing	79,624	0	79,624
9 120_1000 Innovation & Technology Dept.	(5)	0	(5)
10 7302_1000 PFMD Fac Mgmt - Maintenance	33,333	0	33,333
11 7303_1000 PFMD Fac Mgmt - Custodial	4,730	0	4,730
12 7304_1000 PFMD Fac Mgmt - Grounds	7,598	0	7,598
14 782_1000 RES Leasing & Acquisition	127,552	0	127,552
15 120_4020 ITD-Telecomm Svcs	(33)	0	(33)
16 120_4042 ITD-Bus Solutions Dev	(15)	0	(15)
17 120_4048 ITD-Computer Operations	(188)	0	(188)
18 670_4250 DPW-Solid Waste Mgmt	(37,203)	0	(37,203)
19 731_4120 Risk Management	(168,180)	0	(168,180)
23 791_4064 Fleet Management	(860)	0	(860)
24 911_4200 Medical Center	(51,072)	0	(51,072)
25 100_1000 Board Of Supervisors	320,108	0	320,108
29 105_1378 CSA 70 Countywide	(25,183)	0	(25,183)
30 106_2410 SBC Fire Protection District	(10,231)	0	(10,231)
31 107_2419 Household Haz Waste	(1,206)	0	(1,206)
32 107_2421 Office of Fire Marshal Hazmat	(3,322)	0	(3,322)
33 108_2426 SBC Office of Emerg Services	1,776	0	1,776
37 111_2686 I.C.E.M.A	(3,982)	0	(3,982)
38 113_1000 Law & Justice Group Admin	4,722	0	4,722
41 119_1000 County Schools	107,632	0	107,632
44 124_1000 CTC-Grand Jury	6,761	0	6,761
47 130_1408 CSA 70 ZN D-1 Lake Arrowhead	(606)	0	(606)
49 135_4634 CSA 70 Zn F Morongo Vly	(139)	0	(139)
50 155_1438 CSA 70 Wrightwood	(144)	0	(144)
51 160_1000 Clerk Of The Board	83,661	0	83,661
52 165_4674 CSA 70 Glen Helen	(466)	0	(466)
55 197_2510 Flood Control Admin	(28,001)	0	(28,001)
56 200_1312 CSA 20 Joshua Tree Park	(452)	0	(452)
57 205_1464 CSA 70 Zone M Wndr Vly	(10)	0	(10)
61 230_1558 CSA 70 Erwin Lake	(115)	0	(115)
64 300_1330 CSA 40 Elephant Mtn	(192)	0	(192)
65 305_4726 CSA 70 Lytle Creek	(125)	0	(125)
66 306_4652 Glen Helen Sanitation	(77)	0	(77)
67 310_1336 CSA 42 Oro Grande Park	(587)	0	(587)

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**Allocation Summary**

**Dept:4 171\_1000 County Counsel**

<b>Department</b>	<b>Legal Services</b>	<b>General Government/ Unallowed</b>	<b>Total</b>
69 310_4502 CSA 42 Oro Grande Water	\$(529)	\$0	\$(529)
70 311_1000 Assessor-Recorder-Clerk	174,338	0	174,338
71 330_1774 CSA 70 Morongo Valley	(1,135)	0	(1,135)
75 350_4806 CSA 70 Hacienda Water	(505)	0	(505)
76 360_4826 CSA 70 Pioneer Town	(19)	0	(19)
77 365_4536 CSA 53 B Fawnskin	(202)	0	(202)
81 400_4552 CSA 60 Apple Valley Airport	(7,845)	0	(7,845)
84 420_4580 CSA 64 Spring Villy Lk Water	(774)	0	(774)
85 440_1366 CSA 68 Valley of the Moon	(279)	0	(279)
88 443_1000 Sheriff-Coroner/ Public Adm	76,214	0	76,214
89 445_1372 CSA 69 Lake Arrowhead	(221)	0	(221)
90 450_1000 Dist Atty-Crim Prosecution	60,952	0	60,952
91 452_1000 Child Support Services	5,574	0	5,574
92 481_1000 Probation	203,268	0	203,268
94 485_4850 CSA 79 Green Valley	(558)	0	(558)
96 491_1000 Public Defender	9,765	0	9,765
97 495_4866 CSA 82 Searles Valley	(202)	0	(202)
98 498_2240 IHSS Public Authority	291	0	291
100 501_1000 Human Srvc Admin Claim	(211,150)	0	(211,150)
101 529_1036 Aging & Adult Svcs	(6,613)	0	(6,613)
102 536_1000 Public Guardian-Consrvtr	55,892	0	55,892
103 540_1000 Veterans Affairs	5,312	0	5,312
104 547_1810 CSA 120 Etiwanda Endowmt	(433)	0	(433)
105 563_4612 CSA 70 CG Cedar Glen	(19)	0	(19)
106 571_2260 Workforce Development	(4,156)	0	(4,156)
107 575_1300 CSA 70 SL1 Streetlight	(340)	0	(340)
110 591_2220 Preschool Services	(1,355)	0	(1,355)
112 601_1000 Economic Development Agency	(2,571)	0	(2,571)
114 611_1000 Agriculture/W & M	50,114	0	50,114
115 620_2580 Big Bear Valley Park & Rec	(16,085)	0	(16,085)
116 620_2582 Big Bear Alpine Zoo	(2,780)	0	(2,780)
117 621_1000 OHS	(4,057)	0	(4,057)
118 621_2476 Community Dev & Housing	(12,285)	0	(12,285)
120 625_2584 Bloomington Park & Rec	(2,129)	0	(2,129)
121 631_1000 Airports	52,176	0	52,176
122 640_2600 County Library	(5,615)	0	(5,615)
123 651_1000 County Museum	20,711	0	20,711
124 652_1000 Regional Parks	101,408	0	101,408
125 665_2000 DPW-Transportation	(16,579)	0	(16,579)
126 666_1000 DPW-Surveyor	(1,446)	0	(1,446)
127 680_1000 Registrar Of Voters	247,233	0	247,233



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**Allocation Summary**

**Dept:4 171\_1000 County Counsel**

Department	Legal Services	General Government/ Unallowed	Total
128 691_1000 LUS-Admin	\$91,640	\$0	\$91,640
129 692_1000 LUS-Building and Safety	(1,327)	0	(1,327)
130 693_1000 LUS-Code Enforcement	(115,633)	0	(115,633)
131 695_1000 LUS Planning	(30,678)	0	(30,678)
135 770_3100 Capital Improvement Program	(6,079)	0	(6,079)
136 780_2734 RES-Chino Agr Preserve	(816)	0	(816)
143 903_9900 CFF Commission (First 5)	(2,043)	0	(2,043)
144 920_1000 Behavioral Health	(17,051)	0	(17,051)
147 930_1000 Public Health	86,636	0	86,636
148 933_1000 PH-Cal Children's Svcs	2,930	0	2,930
149 9991_0005 All Other	35,559	0	35,559
150 9992_0006 Self Gov Spcl Districts (all funds)	(408)	0	(408)
<b>Total</b>	<b>\$24,222,368</b>	<b>\$0</b>	<b>\$24,222,368</b>



**AUDITOR-  
CONTROLLER/  
TREASURER/  
TAX COLLECTOR**



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## 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 Innovation and Technology Department and Facilities Management Division's associated charges, travel and related expenses, and other services and supplies (reimbursement expenses for services and supplies).

#### Incoming Costs:

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

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

#### Allocation Method:

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 & Revenue Recovery 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:

Reporting - basis: number of employees.

Special Projects - basis: actual hours.

Transaction Processing - basis: number of accounting transactions. Payroll - basis: number of payroll warrants.

Audit Division - basis: actual hours.

SAP Team - basis: number of employees.

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**A. Department Costs**

Dept:5 340\_1000 Aud-Contr/Treas/Tax Coll

Description		Amount	General Admin	Reporting	Special Projects	Transaction Processing	Payroll	School Claims	HS Auditing	Audit Division
<b>Personnel Costs</b>										
Salaries & Benefits	S1	29,786,081	0	2,014,239	1,232,474	3,157,255	2,022,731	4,645	4,645	1,786,579
<i>Salary % Split</i>			<i>.00%</i>	<i>6.76%</i>	<i>4.14%</i>	<i>10.60%</i>	<i>6.79%</i>	<i>.02%</i>	<i>.02%</i>	<i>6.00%</i>
Other Staffing Expenses	P	1,623,750	0	37,427	32,163	74,663	41,650	0	0	30,682
<b>Subtotal - Personnel Costs</b>		<b>31,409,831</b>	<b>0</b>	<b>2,051,666</b>	<b>1,264,637</b>	<b>3,231,918</b>	<b>2,064,381</b>	<b>4,645</b>	<b>4,645</b>	<b>1,817,261</b>
<b>Services &amp; Supplies Cost</b>										
Services and Supplies	P	10,111,090	0	178,580	101,272	228,544	182,877	0	0	619,113
Central Services	P	3,293,937	0	64,866	58,330	129,400	72,184	0	0	53,176
Travel and Related Expenses	P	189,307	0	7,907	6,696	18,710	8,702	0	0	7,030
Other Services & Supplies	P	381,491	0	12,760	13,899	29,226	17,714	0	0	11,842
Interfund Reimbursements	P	(2,243,253)	0	(634,469)	(175)	(1,290)	(226)	0	0	(167)
Miscellaneous Revenues	P	(971,562)	0	(2,652)	(144,758)	(325,480)	(66,980)	0	0	(431,693)
Miscellaneous Revenues-COVID19	P	(32,133)	0	(861)	(748)	(1,661)	(954)	0	0	(775)
<b>Subtotal - Services &amp; Supplies</b>		<b>10,728,878</b>	<b>0</b>	<b>(373,869)</b>	<b>34,517</b>	<b>77,449</b>	<b>213,317</b>	<b>0</b>	<b>0</b>	<b>258,526</b>
<b>Department Cost Total</b>		<b>42,138,709</b>	<b>0</b>	<b>1,677,797</b>	<b>1,299,153</b>	<b>3,309,366</b>	<b>2,277,698</b>	<b>4,645</b>	<b>4,645</b>	<b>2,075,788</b>
<b>Adjustments to Cost</b>										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		<b>42,138,709</b>	<b>0</b>	<b>1,677,797</b>	<b>1,299,153</b>	<b>3,309,366</b>	<b>2,277,698</b>	<b>4,645</b>	<b>4,645</b>	<b>2,075,788</b>
General Admin Distribution			0	0	0	0	0	0	0	0
<b>Grand Total</b>		<b>\$42,138,709</b>		<b>\$1,677,797</b>	<b>\$1,299,153</b>	<b>\$3,309,366</b>	<b>\$2,277,698</b>	<b>\$4,645</b>	<b>\$4,645</b>	<b>\$2,075,788</b>

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**A. Department Costs**

Dept:5 340\_1000 Aud-Contr/Treas/Tax Coll

Description		Amount	SAP Team	Property Tax	Treasurer/ Tax Collector/ RR	General Government/ Unallowed
<b>Personnel Costs</b>						
Salaries & Benefits	S1	29,786,081	2,965,103	3,317,721	13,021,616	259,075
<i>Salary % Split</i>			<i>9.95%</i>	<i>11.14%</i>	<i>43.72%</i>	<i>.87%</i>
Other Staffing Expenses	P	1,623,750	46,092	529,262	831,810	0
<b>Subtotal - Personnel Costs</b>		<b>31,409,831</b>	<b>3,011,195</b>	<b>3,846,983</b>	<b>13,853,427</b>	<b>259,075</b>
<b>Services &amp; Supplies Cost</b>						
Services and Supplies	P	10,111,090	3,487,052	329,671	4,977,343	6,638
Central Services	P	3,293,937	79,883	918,585	1,909,587	7,926
Travel and Related Expenses	P	189,307	64,563	17,815	57,443	442
Other Services & Supplies	P	381,491	15,219	21,521	257,888	1,422
Interfund Reimbursements	P	(2,243,253)	(644,631)	(465,274)	(497,021)	0
Miscellaneous Revenues	P	(971,562)	0	0	0	0
Miscellaneous Revenues-COVID19	P	(32,133)	(988)	(1,094)	(6,466)	(18,588)
<b>Subtotal - Services &amp; Supplies</b>		<b>10,728,878</b>	<b>3,001,099</b>	<b>821,224</b>	<b>6,698,775</b>	<b>(2,160)</b>
<b>Department Cost Total</b>		<b>42,138,709</b>	<b>6,012,293</b>	<b>4,668,207</b>	<b>20,552,201</b>	<b>256,915</b>
<b>Adjustments to Cost</b>						
<b>Subtotal - Adjustments</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>42,138,709</b>	<b>6,012,293</b>	<b>4,668,207</b>	<b>20,552,201</b>	<b>256,915</b>
General Admin Distribution			0	0	0	0
<b>Grand Total</b>		<b>\$42,138,709</b>	<b>\$6,012,293</b>	<b>\$4,668,207</b>	<b>\$20,552,201</b>	<b>\$256,915</b>
			not allocated	not allocated	not allocated	

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**B. Incoming Costs - (Default Spread Salary%)**

Dept:5 340\_1000 Aud-Contr/Treas/Tax Coll

Department	First Incoming	Second Incoming	Reporting	Special Projects	Transaction Processing	Payroll	School Claims	HS Auditing	Audit Division	SAP Team
1 Building Depreciation Expense	\$516,459	\$0	\$34,925	\$21,370	\$54,743	\$35,072	\$81	\$81	\$30,977	\$51,412
Subtotal - 0000_0001 Building Depreciation	516,459	0	34,925	21,370	54,743	35,072	81	81	30,977	51,412
2 Depreciation Computer/ Equipment	1,257,164	0	85,014	52,018	133,256	85,372	196	196	75,405	125,146
Subtotal - 0000_0002 Compt Sftw & Equip Depr	1,257,164	0	85,014	52,018	133,256	85,372	196	196	75,405	125,146
3 PFMD Utilities	262,687	0	17,764	10,869	27,844	17,839	41	41	15,756	26,150
Subtotal - 0000_0003 PFMD Utilities	262,687	0	17,764	10,869	27,844	17,839	41	41	15,756	26,150
4 Legal Services	52,397	10,983	4,286	2,623	6,718	4,304	10	10	3,802	6,309
Subtotal - 171_1000 County Counsel	52,397	10,983	4,286	2,623	6,718	4,304	10	10	3,802	6,309
5 Reporting	0	23,518	1,590	973	2,493	1,597	4	4	1,411	2,341
5 Special Projects	0	650,717	44,004	26,925	68,974	44,189	101	101	39,030	64,777
5 Transaction Processing	0	248,022	16,772	10,263	26,290	16,843	39	39	14,876	24,690
5 Payroll	0	31,513	2,131	1,304	3,340	2,140	5	5	1,890	3,137
5 Audit Division	0	94,125	6,365	3,895	9,977	6,392	15	15	5,646	9,370
5 SAP Team	0	80,418	5,438	3,328	8,524	5,461	13	13	4,824	8,005
Subtotal - 340_1000 Aud-Contr/Treas/Tax Coll	0	1,128,312	76,300	46,687	119,598	76,622	176	176	67,677	112,320
6 Personnel Services	0	63,100	4,267	2,611	6,688	4,285	10	10	3,785	6,281
6 Employee Benefits	0	10,046	679	416	1,065	682	2	2	603	1,000
6 Unemployment Insurance	0	12,662	856	524	1,342	860	2	2	759	1,260
6 Civil Svc Commission	0	1,427	97	59	151	97	0	0	86	142
6 EMACS Team	0	34,815	2,354	1,441	3,690	2,364	5	5	2,088	3,466
6 Dedicated HR Services	0	8,074	546	334	856	548	1	1	484	804
6 Labor Relations	0	8,511	576	352	902	578	1	1	510	847
Subtotal - 720_1000 Human Resources	0	138,635	9,375	5,736	14,695	9,414	22	22	8,315	13,801
7 Budget & Admin Supp Svcs	0	131,043	8,862	5,422	13,890	8,899	20	20	7,860	13,045
Subtotal - 110_1000 County Admin Office	0	131,043	8,862	5,422	13,890	8,899	20	20	7,860	13,045
8 Purchasing Services	0	23,202	1,569	960	2,459	1,576	4	4	1,392	2,310
Subtotal - 761_1000 Purchasing	0	23,202	1,569	960	2,459	1,576	4	4	1,392	2,310
9 Countywide GIS Services	0	42,769	2,892	1,770	4,533	2,904	7	7	2,565	4,258

**San Bernardino County, California**  
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Actual FY 2021-2022  
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**B. Incoming Costs - (Default Spread Salary%)**

Dept:5 340\_1000 Aud-Contr/Treas/Tax Coll

Department	First Incoming	Second Incoming	Reporting	Special Projects	Transaction Processing	Payroll	School Claims	HS Auditing	Audit Division	SAP Team
9 Dedicated Services Legacy Contribution	\$0	\$39	\$3	\$2	\$4	\$3	\$0	\$0	\$2	\$4
Subtotal - 120_1000 Innovation & Technology Dept.	0	42,808	2,895	1,771	4,538	2,907	7	7	2,568	4,261
10 Maintenance Services	0	(5,165)	(349)	(214)	(547)	(351)	(1)	(1)	(310)	(514)
Subtotal - 7302_1000 PFMD Fac Mgmt - Maintenance	0	(5,165)	(349)	(214)	(547)	(351)	(1)	(1)	(310)	(514)
11 Custodial Services	0	61,744	4,175	2,555	6,545	4,193	10	10	3,703	6,146
Subtotal - 7303_1000 PFMD Fac Mgmt - Custodial	0	61,744	4,175	2,555	6,545	4,193	10	10	3,703	6,146
12 Grounds Services	0	(107)	(7)	(4)	(11)	(7)	(0)	(0)	(6)	(11)
Subtotal - 7304_1000 PFMD Fac Mgmt - Grounds	0	(107)	(7)	(4)	(11)	(7)	(0)	(0)	(6)	(11)
<b>Total Incoming</b>	<b>2,088,707</b>	<b>1,531,454</b>	<b>244,808</b>	<b>149,793</b>	<b>383,729</b>	<b>245,840</b>	<b>565</b>	<b>565</b>	<b>217,139</b>	<b>360,375</b>
<b>C. Total Allocated</b>										
	<b>\$45,758,871</b>	<b>\$1,922,605</b>	<b>\$1,448,947</b>	<b>\$3,693,095</b>	<b>\$2,523,538</b>	<b>\$5,209</b>	<b>\$5,209</b>	<b>\$2,292,926</b>	<b>\$6,372,668</b>	
			4.20%	3.17%	8.07%	5.51%	0.01%	0.01%	5.01%	13.93%

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**B. Incoming Costs - (Default Spread Salary%)**

Dept:5 340\_1000 Aud-Contr/Treas/Tax Coll

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Property Tax</b>	<b>Treasurer/ Tax Collector/ RR</b>	<b>General Government/ Unallowed</b>
1 Building Depreciation Expense	\$516,459	\$0	\$57,526	\$225,781	\$4,492
Subtotal - 0000_0001 Building Depreciation	516,459	0	57,526	225,781	4,492
2 Depreciation Computer/ Equipment	1,257,164	0	140,029	549,596	10,935
Subtotal - 0000_0002 Compt Sftw & Equip Depr	1,257,164	0	140,029	549,596	10,935
3 PFMD Utilities	262,687	0	29,259	114,839	2,285
Subtotal - 0000_0003 PFMD Utilities	262,687	0	29,259	114,839	2,285
4 Legal Services	52,397	10,983	7,060	27,708	551
Subtotal - 171_1000 County Counsel	52,397	10,983	7,060	27,708	551
5 Reporting	0	23,518	2,620	10,281	205
5 Special Projects	0	650,717	72,480	284,475	5,660
5 Transaction Processing	0	248,022	27,626	108,428	2,157
5 Payroll	0	31,513	3,510	13,777	274
5 Audit Division	0	94,125	10,484	41,149	819
5 SAP Team	0	80,418	8,957	35,157	699
Subtotal - 340_1000 Aud-Contr/Treas/Tax Coll	0	1,128,312	125,677	493,266	9,814
6 Personnel Services	0	63,100	7,028	27,586	549
6 Employee Benefits	0	10,046	1,119	4,392	87
6 Unemployment Insurance	0	12,662	1,410	5,535	110
6 Civil Svc Commission	0	1,427	159	624	12
6 EMACS Team	0	34,815	3,878	15,220	303
6 Dedicated HR Services	0	8,074	899	3,530	70
6 Labor Relations	0	8,511	948	3,721	74
Subtotal - 720_1000 Human Resources	0	138,635	15,442	60,607	1,206
7 Budget & Admin Supp Svcs	0	131,043	14,596	57,288	1,140
Subtotal - 110_1000 County Admin Office	0	131,043	14,596	57,288	1,140
8 Purchasing Services	0	23,202	2,584	10,143	202
Subtotal - 761_1000 Purchasing	0	23,202	2,584	10,143	202
9 Countywide GIS Services	0	42,769	4,764	18,697	372



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**B. Incoming Costs - (Default Spread Salary%)**

Dept:5 340\_1000 Aud-Contr/Treas/Tax Coll

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Property Tax</b>	<b>Treasurer/ Tax Collector/ RR</b>	<b>General Government/ Unallowed</b>
9 Dedicated Services Legacy Contribution	\$0	\$39	\$4	\$17	\$0
Subtotal - 120_1000 Innovation & Technology Dept.	0	42,808	4,768	18,714	372
10 Maintenance Services	0	(5,165)	(575)	(2,258)	(45)
Subtotal - 7302_1000 PFMD Fac Mgmt - Maintenance	0	(5,165)	(575)	(2,258)	(45)
11 Custodial Services	0	61,744	6,877	26,993	537
Subtotal - 7303_1000 PFMD Fac Mgmt - Custodial	0	61,744	6,877	26,993	537
12 Grounds Services	0	(107)	(12)	(47)	(1)
Subtotal - 7304_1000 PFMD Fac Mgmt - Grounds	0	(107)	(12)	(47)	(1)
<b>Total Incoming</b>	<b>2,088,707</b>	<b>1,531,454</b>	<b>403,232</b>	<b>1,582,630</b>	<b>31,488</b>
<b>C. Total Allocated</b>		<b>\$45,758,871</b>	<b>\$5,071,439</b>	<b>\$22,134,832</b>	<b>\$288,402</b>
			11.08%	48.37%	0.63%

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Reporting Allocations

Dept:5 340\_1000 Aud-Contr/Treas/Tax Coll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 171_1000 County Counsel	87.78	0.0%	\$7,850	\$0	\$7,850	\$0	\$7,850
5 340_1000 Aud-Contr/Treas/Tax Coll	262.96	1.0%	23,518	0	23,518	0	23,518
6 720_1000 Human Resources	127.11	1.0%	11,368	0	11,368	659	12,026
7 110_1000 County Admin Office	47.22	0.0%	4,223	0	4,223	245	4,468
8 761_1000 Purchasing	25.56	0.0%	2,286	0	2,286	132	2,418
9 120_1000 Innovation & Technology Dept.	8.85	0.0%	792	0	792	46	838
10 7302_1000 PFMD Fac Mgmt - Maintenance	66.51	0.0%	5,948	0	5,948	345	6,293
11 7303_1000 PFMD Fac Mgmt - Custodial	31.46	0.0%	2,814	0	2,814	163	2,977
12 7304_1000 PFMD Fac Mgmt - Grounds	5.55	0.0%	496	0	496	29	525
13 770_1000 PFMD- Project Mgmt Division	20.07	0.0%	1,795	0	1,795	104	1,899
14 782_1000 RES Leasing & Acquisition	32.30	0.0%	2,888	0	2,888	167	3,056
15 120_4020 ITD-Telecomm Svcs	84.67	0.0%	7,572	0	7,572	439	8,011
16 120_4042 ITD-Bus Solutions Dev	67.78	0.0%	6,062	0	6,062	351	6,413
17 120_4048 ITD-Computer Operations	130.74	1.0%	11,693	0	11,693	677	12,370
18 670_4250 DPW-Solid Waste Mgmt	78.19	0.0%	6,992	0	6,992	405	7,397
19 731_4120 Risk Management	56.04	0.0%	5,012	0	5,012	290	5,302
20 761_4000 Printing Services	12.11	0.0%	1,083	0	1,083	63	1,146
21 761_4004 Surplus Property/ Storage	4.93	0.0%	441	0	441	26	466
22 761_4008 Mail/Courier Service	18.48	0.0%	1,653	0	1,653	96	1,749
23 791_4064 Fleet Management	85.81	0.0%	7,675	0	7,675	445	8,119
24 911_4200 Medical Center	3,617.22	18.0%	323,499	0	323,499	18,741	342,239
25 100_1000 Board Of Supervisors	50.74	0.0%	4,538	0	4,538	263	4,801
26 101_1000 Alcohol and Drug Svcs	90.70	0.0%	8,112	0	8,112	470	8,582
28 104_2468 Div 10 Medical Svcs	94.07	0.0%	8,413	0	8,413	487	8,901
29 105_1378 CSA 70 Countywide	73.30	0.0%	6,555	0	6,555	380	6,935
30 106_2410 SBC Fire Protection District	206.59	1.0%	18,476	0	18,476	1,070	19,547
31 107_2419 Household Haz Waste	21.81	0.0%	1,951	0	1,951	113	2,064
32 107_2421 Office of Fire Marshal Hazmat	41.19	0.0%	3,683	0	3,683	213	3,897
33 108_2426 SBC Office of Emerg Services	14.04	0.0%	1,255	0	1,255	73	1,328
36 110_2726 Disaster Recovery	1.85	0.0%	166	0	166	10	175
37 111_2686 I.C.E.M.A	11.96	0.0%	1,070	0	1,070	62	1,132
38 113_1000 Law & Justice Group Admin	0.96	0.0%	86	0	86	5	91
40 115_1000 Community Services Group	2.22	0.0%	199	0	199	12	210
51 160_1000 Clerk Of The Board	13.33	0.0%	1,192	0	1,192	69	1,262
53 180_1462 CSA 70 Zn M Rd Wndr Vllly	0.78	0.0%	70	0	70	4	74
55 197_2510 Flood Control Admin	130.59	1.0%	11,679	0	11,679	677	12,356
56 200_1312 CSA 20 Joshua Tree Park	5.70	0.0%	510	0	510	30	540
57 205_1464 CSA 70 Zone M Wndr Vllly	0.44	0.0%	40	0	40	2	42
62 245_1318 CSA 29 Lucern Valley	2.56	0.0%	229	0	229	13	242
64 300_1330 CSA 40 Elephant Mtn	1.93	0.0%	172	0	172	10	182
70 311_1000 Assessor-Recorder-Clerk	221.89	1.0%	19,844	0	19,844	1,150	20,994
82 415_1360 CSA 63 Oak Glen-Yucaipa	1.93	0.0%	172	0	172	10	182

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**Reporting Allocations**

Dept:5 340\_1000 Aud-Contr/Treas/Tax Coll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
86 441_1000 Sheriff-Contracts	554.07	3%	\$49,552	\$0	\$49,552	\$2,871	\$52,423
87 442_1000 Sheriff-Detentions	1,221.00	6%	109,198	0	109,198	6,326	115,524
88 443_1000 Sheriff-Coroner/ Public Adm	1,554.78	8%	139,048	0	139,048	8,055	147,104
90 450_1000 Dist Atty-Crim Prosecution	513.30	3%	45,906	0	45,906	2,659	48,565
91 452_1000 Child Support Services	410.67	2%	36,727	0	36,727	2,128	38,855
92 481_1000 Probation	1,073.33	5%	95,991	0	95,991	5,561	101,552
93 482_1000 Probation Juvenile Justice Gra	45.04	0%	4,028	0	4,028	233	4,261
96 491_1000 Public Defender	222.63	1%	19,910	0	19,910	1,153	21,064
98 498_2240 IHSS Public Authority	33.96	0%	3,037	0	3,037	176	3,213
100 501_1000 Human Srvc Admin Claim	4,306.89	21%	385,178	0	385,178	22,314	407,492
101 529_1036 Aging & Adult Svcs	53.78	0%	4,810	0	4,810	279	5,088
102 536_1000 Public Guardian-Consrvtr	51.78	0%	4,631	0	4,631	268	4,899
103 540_1000 Veterans Affairs	21.74	0%	1,944	0	1,944	113	2,057
104 547_1810 CSA 120 Etiwanda Endowmt	1.96	0%	176	0	176	10	186
106 571_2260 Workforce Development	74.89	0%	6,698	0	6,698	388	7,086
108 580_2434 Vily Regional Service Zone	290.37	1%	25,969	0	25,969	1,504	27,473
109 590_2442 N Desert Regional Srvc Zone	131.89	1%	11,795	0	11,795	683	12,479
110 591_2220 Preschool Services	543.85	3%	48,638	0	48,638	2,818	51,456
111 600_2448 Mountain Regional Service Zone	79.22	0%	7,085	0	7,085	410	7,496
112 601_1000 Economic Development Agency	7.56	0%	676	0	676	39	715
113 610_2454 South Desert Rgnl Srvc Zone	47.85	0%	4,280	0	4,280	248	4,527
114 611_1000 Agriculture/W & M	53.74	0%	4,806	0	4,806	278	5,085
115 620_2580 Big Bear Valley Park & Rec	21.78	0%	1,948	0	1,948	113	2,060
116 620_2582 Big Bear Alpine Zoo	17.89	0%	1,600	0	1,600	93	1,693
117 621_1000 OHS	10.81	0%	967	0	967	56	1,023
118 621_2476 Community Dev & Housing	24.41	0%	2,183	0	2,183	126	2,309
120 625_2584 Bloomington Park & Rec	2.07	0%	185	0	185	11	196
121 631_1000 Airports	16.41	0%	1,467	0	1,467	85	1,552
122 640_2600 County Library	200.19	1%	17,903	0	17,903	1,037	18,940
123 651_1000 County Museum	17.56	0%	1,570	0	1,570	91	1,661
124 652_1000 Regional Parks	71.00	0%	6,350	0	6,350	368	6,718
125 665_2000 DPW-Transportation	254.93	1%	22,799	0	22,799	1,321	24,120
126 666_1000 DPW-Surveyor	16.30	0%	1,457	0	1,457	84	1,542
127 680_1000 Registrar Of Voters	103.26	1%	9,235	0	9,235	535	9,770
128 691_1000 LUS-Admin	15.52	0%	1,388	0	1,388	80	1,468
129 692_1000 LUS-Building and Safety	39.15	0%	3,501	0	3,501	203	3,704
130 693_1000 LUS-Code Enforcement	53.30	0%	4,766	0	4,766	276	5,043
131 695_1000 LUS Planning	29.56	0%	2,643	0	2,643	153	2,796
134 736_1000 HR-Ctr for Emp Hlth & WlIn	10.78	0%	964	0	964	56	1,020
138 862_5039 SBC Transport Authority	66.93	0%	5,985	0	5,985	347	6,332
140 883_5008 Consolid Fire Agy East Vly	61.22	0%	5,475	0	5,475	317	5,792
141 890_5012 L.A.F.C.O.	3.85	0%	344	0	344	20	364

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**Reporting Allocations**

Dept:5 340\_1000 Aud-Contr/Treas/Tax Coll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
143 903_9900 CFF Commission (First 5)	19.70	0.0%	\$1,762	\$0	\$1,762	\$102	\$1,864
144 920_1000 Behavioral Health	495.04	2.0%	44,273	0	44,273	2,565	46,837
145 920_2200 Mental Health Services Act	494.37	2.0%	44,213	0	44,213	2,561	46,774
147 930_1000 Public Health	985.81	5.0%	88,164	0	88,164	5,107	93,272
148 933_1000 PH-Cal Children's Svcs	150.89	1.0%	13,494	0	13,494	782	14,276
149 9991_0005 All Other	2.81	0.0%	252	0	252	15	266
<b>Subtotal</b>	20,339.74	100.0%	1,819,043	0	1,819,043	103,562	1,922,605
Direct Bills					0		0
<b>Total</b>					<b>\$1,819,043</b>		<b>\$1,922,605</b>

Basis Units: Number of Employees  
 Source: County Payroll System

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**Special Projects Allocations**

Dept:5 340\_1000 Aud-Contr/Treas/Tax Coll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 171_1000 County Counsel	2.92	0%	\$243	\$0	\$243	\$0	\$243
5 340_1000 Aud-Contr/Treas/Tax Coll	7,838.40	47%	650,717	0	650,717	0	650,717
6 720_1000 Human Resources	42.30	0%	3,512	0	3,512	303	3,815
7 110_1000 County Admin Office	18.67	0%	1,550	(13,056)	(11,507)	134	(11,373)
8 761_1000 Purchasing	140.02	1%	11,624	0	11,624	1,003	12,627
14 782_1000 RES Leasing & Acquisition	21.70	0%	1,801	0	1,801	155	1,957
15 120_4020 ITD-Telecomm Svcs	337.49	2%	28,017	(34,000)	(5,983)	2,417	(3,566)
16 120_4042 ITD-Bus Solutions Dev	120.83	1%	10,031	(23,800)	(13,769)	865	(12,904)
17 120_4048 ITD-Computer Operations	295.26	2%	24,511	(34,000)	(9,489)	2,114	(7,374)
18 670_4250 DPW-Solid Waste Mgmt	222.94	1%	18,508	(21,624)	(3,117)	1,596	(1,520)
19 731_4120 Risk Management	522.96	3%	43,414	(47,600)	(4,186)	3,745	(441)
20 761_4000 Printing Services	198.14	1%	16,449	(23,800)	(7,351)	1,419	(5,932)
21 761_4004 Surplus Property/ Storage	104.92	1%	8,710	(23,800)	(15,090)	751	(14,339)
22 761_4008 Mail/Courier Service	193.92	1%	16,098	(23,800)	(7,702)	1,389	(6,313)
23 791_4064 Fleet Management	621.05	4%	51,557	(47,600)	3,957	4,447	8,405
24 911_4200 Medical Center	158.29	1%	13,141	0	13,141	1,134	14,275
29 105_1378 CSA 70 Countywide	165.38	1%	13,730	0	13,730	1,184	14,914
30 106_2410 SBC Fire Protection District	25.39	0%	2,108	0	2,108	182	2,290
37 111_2686 I.C.E.M.A	11.39	0%	946	0	946	82	1,027
48 133_1000 Capital Facilities Leases	107.99	1%	8,965	(10,574)	(1,609)	773	(836)
55 197_2510 Flood Control Admin	96.70	1%	8,028	(10,846)	(2,818)	692	(2,125)
70 311_1000 Assessor-Recorder-Clerk	27.28	0%	2,265	0	2,265	195	2,460
86 441_1000 Sheriff-Contracts	232.24	1%	19,280	0	19,280	1,663	20,943
88 443_1000 Sheriff-Coroner/ Public Adm	482.63	3%	40,066	0	40,066	3,456	43,522
90 450_1000 Dist Atty-Crim Prosecution	200.09	1%	16,611	0	16,611	1,433	18,043
92 481_1000 Probation	238.42	1%	19,792	0	19,792	1,707	21,500
96 491_1000 Public Defender	111.41	1%	9,249	0	9,249	798	10,047
99 500_5163 Air Pollution Control Dist	20.41	0%	1,694	0	1,694	146	1,841
100 501_1000 Human Srvc Admin Claim	334.91	2%	27,803	0	27,803	2,398	30,202
110 591_2220 Preschool Services	12.27	0%	1,018	0	1,018	88	1,106
114 611_1000 Agriculture/W & M	3.52	0%	292	0	292	25	318
121 631_1000 Airports	4.17	0%	346	0	346	30	376
124 652_1000 Regional Parks	24.04	0%	1,995	0	1,995	172	2,168
127 680_1000 Registrar Of Voters	139.02	1%	11,541	0	11,541	996	12,537
129 692_1000 LUS-Building and Safety	84.89	1%	7,048	0	7,048	608	7,656
132 725_5090 Barstow Cemetery District	20.41	0%	1,694	0	1,694	146	1,841
133 735_5093 29 Palms Cemetery District	20.41	0%	1,694	0	1,694	146	1,841
138 862_5039 SBC Transport Authority	20.41	0%	1,694	0	1,694	146	1,841
139 863_5060 Inland Library	20.41	0%	1,694	0	1,694	146	1,841
141 890_5012 L.A.F.C.O.	0.00	0%	0	(5,882)	(5,882)	0	(5,882)
144 920_1000 Behavioral Health	115.91	1%	9,622	0	9,622	830	10,452
147 930_1000 Public Health	240.04	1%	19,927	0	19,927	1,719	21,646

**San Bernardino County, California**  
**2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024**

Actual FY 2021-2022  
 3/13/2023

**Special Projects Allocations**

Dept:5 340\_1000 Aud-Contr/Treas/Tax Coll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
149 9991_0005 All Other	3,090.83	19.%	\$256,590	\$(283,626)	\$(27,036)	\$22,133	\$(4,903)
<b>Subtotal</b>	16,690.40	100.%	1,385,579	(604,009)	781,570	63,368	844,937
Direct Bills					604,009		604,009
<b>Total</b>					<b>\$1,385,579</b>		<b>\$1,448,947</b>

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

**San Bernardino County, California**  
**2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024**

Actual FY 2021-2022  
 3/13/2023

**Transaction Processing Allocations**

Dept:5 340\_1000 Aud-Contr/Treas/Tax Coll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 171_1000 County Counsel	5,958.00	0.0%	\$6,916	\$0	\$6,916	\$0	\$6,916
5 340_1000 Aud-Contr/Treas/Tax Coll	213,679.00	7.0%	248,022	0	248,022	0	248,022
6 720_1000 Human Resources	16,690.00	1.0%	19,372	0	19,372	960	20,332
7 110_1000 County Admin Office	20,708.00	1.0%	24,036	0	24,036	1,191	25,227
8 761_1000 Purchasing	40,946.00	1.0%	47,527	0	47,527	2,355	49,882
9 120_1000 Innovation & Technology Dept.	1,164.00	0.0%	1,351	0	1,351	67	1,418
10 7302_1000 PFMD Fac Mgmt - Maintenance	11,226.56	0.0%	13,031	0	13,031	646	13,677
11 7303_1000 PFMD Fac Mgmt - Custodial	7,209.94	0.0%	8,369	0	8,369	415	8,783
12 7304_1000 PFMD Fac Mgmt - Grounds	3,215.50	0.0%	3,732	0	3,732	185	3,917
13 770_1000 PFMD- Project Mgmt Division	2,121.00	0.0%	2,462	0	2,462	122	2,584
14 782_1000 RES Leasing & Acquisition	9,634.00	0.0%	11,182	0	11,182	554	11,737
15 120_4020 ITD-Telecomm Svcs	10,606.00	0.0%	12,311	0	12,311	610	12,921
16 120_4042 ITD-Bus Solutions Dev	2,092.00	0.0%	2,428	0	2,428	120	2,549
17 120_4048 ITD-Computer Operations	16,534.00	1.0%	19,191	0	19,191	951	20,142
18 670_4250 DPW-Solid Waste Mgmt	23,763.00	1.0%	27,582	0	27,582	1,367	28,949
19 731_4120 Risk Management	118,783.00	4.0%	137,874	0	137,874	6,832	144,706
20 761_4000 Printing Services	3,593.00	0.0%	4,170	0	4,170	207	4,377
21 761_4004 Surplus Property/ Storage	13,046.00	0.0%	15,143	0	15,143	750	15,893
22 761_4008 Mail/Courier Service	2,351.00	0.0%	2,729	0	2,729	135	2,864
23 791_4064 Fleet Management	49,168.00	2.0%	57,070	0	57,070	2,828	59,898
24 911_4200 Medical Center	246,688.00	8.0%	286,336	0	286,336	14,189	300,525
25 100_1000 Board Of Supervisors	5,462.00	0.0%	6,340	0	6,340	314	6,654
26 101_1000 Alcohol and Drug Svcs	14,804.00	0.0%	17,183	0	17,183	852	18,035
27 103_1432 CSA 70 EV-1 Citrus Plaza	81.00	0.0%	94	0	94	5	99
28 104_2468 Div 10 Medical Svcs	6,526.00	0.0%	7,575	0	7,575	375	7,950
29 105_1378 CSA 70 Countywide	18,738.00	1.0%	21,750	0	21,750	1,078	22,827
30 106_2410 SBC Fire Protection District	35,024.00	1.0%	40,653	0	40,653	2,015	42,668
31 107_2419 Household Haz Waste	2,956.00	0.0%	3,431	0	3,431	170	3,601
32 107_2421 Office of Fire Marshal Hazmat	7,974.00	0.0%	9,256	0	9,256	459	9,714
33 108_2426 SBC Office of Emerg Services	3,316.00	0.0%	3,849	0	3,849	191	4,040
34 110_2280 Crim Justice Temp Const	354.00	0.0%	411	0	411	20	431
35 110_2300 Courthouse Temp Const	348.00	0.0%	404	0	404	20	424
36 110_2726 Disaster Recovery	1,151.00	0.0%	1,336	0	1,336	66	1,402
37 111_2686 I.C.E.M.A	3,316.00	0.0%	3,849	0	3,849	191	4,040
38 113_1000 Law & Justice Group Admin	574.00	0.0%	666	0	666	33	699
39 114_1000 Health Admin	182.00	0.0%	211	0	211	10	222
40 115_1000 Community Services Group	821.00	0.0%	953	0	953	47	1,000
41 119_1000 County Schools	143.00	0.0%	166	0	166	8	174
42 122_1000 CTC-Court Judicial Benefits	62.00	0.0%	72	0	72	4	76
43 123_1000 CTC-Drug Court Programs	79.00	0.0%	92	0	92	5	96
44 124_1000 CTC-Grand Jury	724.00	0.0%	840	0	840	42	882
45 125_1000 CTC-Indigent Defense Program	971.00	0.0%	1,127	0	1,127	56	1,183

**San Bernardino County, California**  
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Actual FY 2021-2022  
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**Transaction Processing Allocations**

Dept:5 340\_1000 Aud-Contr/Treas/Tax Coll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
46 126_1000 CTC-Trial Court Funding MOE	850.00	0.0%	\$987	\$0	\$987	\$49	\$1,036
47 130_1408 CSA 70 ZN D-1 Lake Arrowhead	666.00	0.0%	773	0	773	38	811
48 133_1000 Capital Facilities Leases	13.00	0.0%	15	0	15	1	16
49 135_4634 CSA 70 Zn F Morongo Vly	732.00	0.0%	850	0	850	42	892
50 155_1438 CSA 70 Wrightwood	260.00	0.0%	302	0	302	15	317
51 160_1000 Clerk Of The Board	2,482.00	0.0%	2,881	0	2,881	143	3,024
52 165_4674 CSA 70 Glen Helen	3,067.00	0.0%	3,560	0	3,560	176	3,736
53 180_1462 CSA 70 Zn M Rd Wndr Vly	426.00	0.0%	494	0	494	25	519
54 190_1306 CSA 18 Cedar Pines	541.00	0.0%	628	0	628	31	659
55 197_2510 Flood Control Admin	22,480.00	1.0%	26,093	0	26,093	1,293	27,386
56 200_1312 CSA 20 Joshua Tree Park	1,534.00	0.0%	1,781	0	1,781	88	1,869
57 205_1464 CSA 70 Zone M Wndr Vly	384.00	0.0%	446	0	446	22	468
58 208_1498 CSA 70 Zone P-10 Mentone	183.00	0.0%	212	0	212	11	223
59 212_1486 CSA 70 Zone P-6 El Mirage	240.00	0.0%	279	0	279	14	292
60 225_1552 CSA 70 Twin Peaks	248.00	0.0%	288	0	288	14	302
61 230_1558 CSA 70 Erwin Lake	249.00	0.0%	289	0	289	14	303
62 245_1318 CSA 29 Lucern Valley	1,443.00	0.0%	1,675	0	1,675	83	1,758
63 250_1324 CSA 30 Red Mountain	160.00	0.0%	186	0	186	9	195
64 300_1330 CSA 40 Elephant Mtn	834.00	0.0%	968	0	968	48	1,016
65 305_4726 CSA 70 Lytle Creek	1,009.00	0.0%	1,171	0	1,171	58	1,229
66 306_4652 Glen Helen Sanitation	2,160.00	0.0%	2,507	0	2,507	124	2,631
67 310_1336 CSA 42 Oro Grande Park	362.00	0.0%	420	0	420	21	441
68 310_4500 CSA 42 Oro Grande Sewer	418.00	0.0%	485	0	485	24	509
69 310_4502 CSA 42 Oro Grande Water	636.00	0.0%	738	0	738	37	775
70 311_1000 Assessor-Recorder-Clerk	28,945.00	1.0%	33,597	0	33,597	1,665	35,262
71 330_1774 CSA 70 Morongo Valley	273.00	0.0%	317	0	317	16	333
72 331_1786 CSA 70 TV-5 Mesa	187.00	0.0%	217	0	217	11	228
73 332_1780 CSA 70 TV-4 Wonder Valley	132.00	0.0%	153	0	153	8	161
74 335_1792 CSA 70 Hinkley Park	271.00	0.0%	315	0	315	16	330
75 350_4806 CSA 70 Hacienda Water	923.00	0.0%	1,071	0	1,071	53	1,124
76 360_4826 CSA 70 Pioneer Town	701.00	0.0%	814	0	814	40	854
77 365_4536 CSA 53 B Fawnskin	1,305.00	0.0%	1,515	0	1,515	75	1,590
78 370_1342 CSA 54 Crest Forest	181.00	0.0%	210	0	210	10	221
79 380_1348 CSA 56 Wrightwood	32.00	0.0%	37	0	37	2	39
80 395_1354 CSA 59 Deer Lodge Park	245.00	0.0%	284	0	284	14	298
81 400_4552 CSA 60 Apple Valley Airport	1,459.00	0.0%	1,693	0	1,693	84	1,777
82 415_1360 CSA 63 Oak Glen-Yucaipa	644.00	0.0%	748	0	748	37	785
83 420_4572 CSA 64 Spring Vly Lk Sewer	2,482.00	0.0%	2,881	0	2,881	143	3,024
84 420_4580 CSA 64 Spring Vly Lk Water	2,834.00	0.0%	3,289	0	3,289	163	3,452
85 440_1366 CSA 68 Valley of the Moon	266.00	0.0%	309	0	309	15	324
86 441_1000 Sheriff-Contracts	18,849.00	1.0%	21,878	0	21,878	1,084	22,963
87 442_1000 Sheriff-Detentions	57,867.00	2.0%	67,167	0	67,167	3,328	70,496



**San Bernardino County, California**  
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**Transaction Processing Allocations**

Dept:5 340\_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	141,014.00	5%	\$163,678	\$0	\$163,678	\$8,111	\$171,789
89 445_1372 CSA 69 Lake Arrowhead	239.00	0%	277	0	277	14	291
90 450_1000 Dist Atty-Crim Prosecution	47,130.00	2%	54,705	0	54,705	2,711	57,416
91 452_1000 Child Support Services	5,719.00	0%	6,638	0	6,638	329	6,967
92 481_1000 Probation	127,296.00	4%	147,755	0	147,755	7,322	155,077
93 482_1000 Probation Juvenile Justice Gra	6,601.00	0%	7,662	0	7,662	380	8,042
94 485_4850 CSA 79 Green Valley	1,358.00	0%	1,576	0	1,576	78	1,654
95 490_4744 CSA 70 High Country	751.00	0%	872	0	872	43	915
96 491_1000 Public Defender	11,127.00	0%	12,915	0	12,915	640	13,555
97 495_4866 CSA 82 Searles Valley	1,188.00	0%	1,379	0	1,379	68	1,447
98 498_2240 IHSS Public Authority	1,753.00	0%	2,035	0	2,035	101	2,136
99 500_5163 Air Pollution Control Dist	274.00	0%	318	(383)	(65)	16	(49)
100 501_1000 Human Srvc Admin Claim	408,588.00	13%	474,256	0	474,256	23,501	497,758
101 529_1036 Aging & Adult Svcs	4,241.00	0%	4,923	0	4,923	244	5,167
102 536_1000 Public Guardian-Consrvtr	8,957.00	0%	10,397	0	10,397	515	10,912
103 540_1000 Veterans Affairs	3,737.00	0%	4,338	0	4,338	215	4,553
104 547_1810 CSA 120 Etiwanda Endowmnt	598.00	0%	694	0	694	34	729
105 563_4612 CSA 70 CG Cedar Glen	1,137.00	0%	1,320	0	1,320	65	1,385
106 571_2260 Workforce Development	37,398.00	1%	43,409	0	43,409	2,151	45,560
107 575_1300 CSA 70 SL1 Streetlight	223.00	0%	259	0	259	13	272
108 580_2434 Vily Regional Service Zone	21,143.00	1%	24,541	0	24,541	1,216	25,757
109 590_2442 N Desert Regional Srvc Zone	12,491.00	0%	14,499	0	14,499	718	15,217
110 591_2220 Preschool Services	50,410.00	2%	58,512	0	58,512	2,900	61,411
111 600_2448 Mountain Regional Service Zone	6,303.00	0%	7,316	0	7,316	363	7,679
112 601_1000 Economic Development Agency	4,161.00	0%	4,830	0	4,830	239	5,069
113 610_2454 South Desert Rgnl Srvc Zone	6,003.00	0%	6,968	0	6,968	345	7,313
114 611_1000 Agriculture/W & M	8,472.00	0%	9,834	0	9,834	487	10,321
115 620_2580 Big Bear Valley Park & Rec	2,388.00	0%	2,772	0	2,772	137	2,909
116 620_2582 Big Bear Alpine Zoo	2,476.00	0%	2,874	0	2,874	142	3,016
117 621_1000 OHS	2,509.00	0%	2,912	0	2,912	144	3,057
118 621_2476 Community Dev & Housing	5,978.00	0%	6,939	0	6,939	344	7,283
119 621_5313 San Sevaine/Cedar Glen RDA	176.00	0%	204	0	204	10	214
120 625_2584 Bloomington Park & Rec	1,422.00	0%	1,651	0	1,651	82	1,732
121 631_1000 Airports	6,746.00	0%	7,830	0	7,830	388	8,218
122 640_2600 County Library	27,700.00	1%	32,152	0	32,152	1,593	33,745
123 651_1000 County Museum	6,605.00	0%	7,667	0	7,667	380	8,046
124 652_1000 Regional Parks	32,873.00	1%	38,156	0	38,156	1,891	40,047
125 665_2000 DPW-Transportation	40,345.00	1%	46,829	0	46,829	2,321	49,150
126 666_1000 DPW-Surveyor	5,132.00	0%	5,957	0	5,957	295	6,252
127 680_1000 Registrar Of Voters	12,106.00	0%	14,052	0	14,052	696	14,748
128 691_1000 LUS-Admin	2,308.00	0%	2,679	0	2,679	133	2,812
129 692_1000 LUS-Building and Safety	4,337.00	0%	5,034	0	5,034	249	5,284

**San Bernardino County, California**  
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**Transaction Processing Allocations**

Dept:5 340\_1000 Aud-Contr/Treas/Tax Coll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
130 693_1000 LUS-Code Enforcement	5,628.00	0.0%	\$6,533	\$0	\$6,533	\$324	\$6,856
131 695_1000 LUS Planning	3,351.00	0.0%	3,890	0	3,890	193	4,082
132 725_5090 Barstow Cemetery District	387.00	0.0%	449	(1,295)	(846)	22	(823)
133 735_5093 29 Palms Cemetery District	549.00	0.0%	637	(1,790)	(1,153)	32	(1,122)
134 736_1000 HR-Ctr for Emp Hlth & WlIn	3,253.00	0.0%	3,776	0	3,776	187	3,963
135 770_3100 Capital Improvement Program	10,071.00	0.0%	11,690	0	11,690	579	12,269
136 780_2734 RES-Chino Agr Preserve	303.00	0.0%	352	0	352	17	369
137 800_5105 Hesperia Park & Recreation	4,608.00	0.0%	5,349	(12,131)	(6,782)	265	(6,517)
138 862_5039 SBC Transport Authority	1,155.00	0.0%	1,341	0	1,341	66	1,407
139 863_5060 Inland Library	37.00	0.0%	43	0	43	2	45
140 883_5008 Consolid Fire Agy East Vly	6,326.00	0.0%	7,343	(16,106)	(8,763)	364	(8,399)
141 890_5012 L.A.F.C.O.	1,454.00	0.0%	1,688	0	1,688	84	1,771
142 900_5000 Law Library	1,933.00	0.0%	2,244	(2,224)	20	111	131
143 903_9900 CFF Commission (First 5)	3,810.00	0.0%	4,422	(6,968)	(2,545)	219	(2,326)
144 920_1000 Behavioral Health	69,634.00	2.0%	80,826	0	80,826	4,005	84,831
145 920_2200 Mental Health Services Act	69,118.00	2.0%	80,227	0	80,227	3,976	84,202
146 929_1000 Indigent Ambulance	86.00	0.0%	100	0	100	5	105
147 930_1000 Public Health	75,534.00	2.0%	87,674	0	87,674	4,345	92,018
148 933_1000 PH-Cal Children's Svcs	3,910.00	0.0%	4,538	0	4,538	225	4,763
149 9991_0005 All Other	625,771.00	21.0%	726,345	0	726,345	35,993	762,339
150 9992_0006 Self Gov Spcl Districts (all funds)	1,787.00	0.0%	2,074	(1,097)	977	103	1,080
<b>Subtotal</b>	<b>3,041,873.00</b>	<b>100.0%</b>	<b>3,530,765</b>	<b>(41,994)</b>	<b>3,488,771</b>	<b>162,331</b>	<b>3,651,101</b>
Direct Bills					41,994		41,994
<b>Total</b>					<b>\$3,530,765</b>		<b>\$3,693,095</b>

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

**San Bernardino County, California**  
**2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024**

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**Payroll Allocations**

Dept:5 340\_1000 Aud-Contr/Treas/Tax Coll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 171_1000 County Counsel	2,366.00	0.0%	\$10,598	\$0	\$10,598	\$0	\$10,598
5 340_1000 Aud-Contr/Treas/Tax Coll	7,035.00	1.0%	31,513	0	31,513	0	31,513
6 720_1000 Human Resources	3,733.00	1.0%	16,722	0	16,722	731	17,453
7 110_1000 County Admin Office	1,382.00	0.0%	6,191	0	6,191	271	6,461
8 761_1000 Purchasing	689.00	0.0%	3,086	0	3,086	135	3,221
9 120_1000 Innovation & Technology Dept.	239.00	0.0%	1,071	0	1,071	47	1,117
10 7302_1000 PFMD Fac Mgmt - Maintenance	1,822.77	0.0%	8,165	0	8,165	357	8,522
11 7303_1000 PFMD Fac Mgmt - Custodial	842.43	0.0%	3,774	0	3,774	165	3,939
12 7304_1000 PFMD Fac Mgmt - Grounds	150.79	0.0%	675	0	675	30	705
13 770_1000 PFMD- Project Mgmt Division	548.00	0.0%	2,455	0	2,455	107	2,562
14 782_1000 RES Leasing & Acquisition	885.00	0.0%	3,964	0	3,964	173	4,138
15 120_4020 ITD-Telecomm Svcs	2,294.00	0.0%	10,276	0	10,276	450	10,725
16 120_4042 ITD-Bus Solutions Dev	1,838.00	0.0%	8,233	0	8,233	360	8,593
17 120_4048 ITD-Computer Operations	3,540.00	1.0%	15,857	0	15,857	694	16,551
18 670_4250 DPW-Solid Waste Mgmt	2,125.00	0.0%	9,519	0	9,519	416	9,935
19 731_4120 Risk Management	1,527.00	0.0%	6,840	0	6,840	299	7,139
20 761_4000 Printing Services	333.00	0.0%	1,492	0	1,492	65	1,557
21 761_4004 Surplus Property/ Storage	135.00	0.0%	605	0	605	26	631
22 761_4008 Mail/Courier Service	504.00	0.0%	2,258	0	2,258	99	2,356
23 791_4064 Fleet Management	2,297.00	0.0%	10,289	0	10,289	450	10,740
24 911_4200 Medical Center	94,430.00	17.0%	422,999	0	422,999	18,504	441,503
25 100_1000 Board Of Supervisors	1,382.00	0.0%	6,191	0	6,191	271	6,461
26 101_1000 Alcohol and Drug Svcs	2,455.00	0.0%	10,997	0	10,997	481	11,478
28 104_2468 Div 10 Medical Svcs	2,495.00	0.0%	11,176	0	11,176	489	11,665
29 105_1378 CSA 70 Countywide	1,971.00	0.0%	8,829	0	8,829	386	9,215
30 106_2410 SBC Fire Protection District	5,580.00	1.0%	24,996	0	24,996	1,093	26,089
31 107_2419 Household Haz Waste	541.00	0.0%	2,423	0	2,423	106	2,529
32 107_2421 Office of Fire Marshal Hazmat	1,126.00	0.0%	5,044	0	5,044	221	5,265
33 108_2426 SBC Office of Emerg Services	367.00	0.0%	1,644	0	1,644	72	1,716
36 110_2726 Disaster Recovery	50.00	0.0%	224	0	224	10	234
37 111_2686 I.C.E.M.A	328.00	0.0%	1,469	0	1,469	64	1,534
38 113_1000 Law & Justice Group Admin	26.00	0.0%	116	0	116	5	122
40 115_1000 Community Services Group	62.00	0.0%	278	0	278	12	290
51 160_1000 Clerk Of The Board	357.00	0.0%	1,599	0	1,599	70	1,669
53 180_1462 CSA 70 Zn M Rd Wndr Vllly	21.00	0.0%	94	0	94	4	98
55 197_2510 Flood Control Admin	3,559.00	1.0%	15,943	0	15,943	697	16,640
56 200_1312 CSA 20 Joshua Tree Park	154.00	0.0%	690	0	690	30	720
57 205_1464 CSA 70 Zone M Wndr Vllly	13.00	0.0%	58	0	58	3	61
62 245_1318 CSA 29 Lucern Valley	70.00	0.0%	314	0	314	14	327
64 300_1330 CSA 40 Elephant Mtn	52.00	0.0%	233	0	233	10	243
70 311_1000 Assessor-Recorder-Clerk	6,003.00	1.0%	26,890	0	26,890	1,176	28,067
82 415_1360 CSA 63 Oak Glen-Yucaipa	32.00	0.0%	143	0	143	6	150

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**Payroll Allocations**

Dept:5 340\_1000 Aud-Contr/Treas/Tax Coll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
86 441_1000 Sheriff-Contracts	15,012.00	3.0%	\$67,246	\$0	\$67,246	\$2,942	\$70,188
87 442_1000 Sheriff-Detentions	32,510.00	6.0%	145,629	0	145,629	6,370	151,999
88 443_1000 Sheriff-Coroner/ Public Adm	39,589.00	7.0%	177,339	0	177,339	7,758	185,097
90 450_1000 Dist Atty-Crim Prosecution	13,823.00	3.0%	61,920	0	61,920	2,709	64,629
91 452_1000 Child Support Services	11,055.00	2.0%	49,521	0	49,521	2,166	51,687
92 481_1000 Probation	28,699.00	5.0%	128,557	0	128,557	5,624	134,181
93 482_1000 Probation Juvenile Justice Gra	1,200.00	0.0%	5,375	0	5,375	235	5,611
96 491_1000 Public Defender	6,021.00	1.0%	26,971	0	26,971	1,180	28,151
98 498_2240 IHSS Public Authority	926.00	0.0%	4,148	0	4,148	181	4,329
100 501_1000 Human Srvc Admin Claim	114,037.00	21.0%	510,829	0	510,829	22,346	533,175
101 529_1036 Aging & Adult Svcs	1,440.00	0.0%	6,450	0	6,450	282	6,733
102 536_1000 Public Guardian-Consrvtr	1,408.00	0.0%	6,307	0	6,307	276	6,583
103 540_1000 Veterans Affairs	595.00	0.0%	2,665	0	2,665	117	2,782
104 547_1810 CSA 120 Etiwanda Endowmt	46.00	0.0%	206	0	206	9	215
106 571_2260 Workforce Development	2,005.00	0.0%	8,981	0	8,981	393	9,374
108 580_2434 Vily Regional Service Zone	7,822.00	1.0%	35,039	0	35,039	1,533	36,571
109 590_2442 N Desert Regional Srvc Zone	2,732.00	1.0%	12,238	0	12,238	535	12,773
110 591_2220 Preschool Services	13,422.00	2.0%	60,124	0	60,124	2,630	62,754
111 600_2448 Mountain Regional Service Zone	1,643.00	0.0%	7,360	0	7,360	322	7,682
112 601_1000 Economic Development Agency	212.00	0.0%	950	0	950	42	991
113 610_2454 South Desert Rgnl Srvc Zone	1,288.00	0.0%	5,770	0	5,770	252	6,022
114 611_1000 Agriculture/W & M	1,465.00	0.0%	6,562	0	6,562	287	6,850
115 620_2580 Big Bear Valley Park & Rec	422.00	0.0%	1,890	0	1,890	83	1,973
116 620_2582 Big Bear Alpine Zoo	491.00	0.0%	2,199	0	2,199	96	2,296
117 621_1000 OHS	293.00	0.0%	1,312	0	1,312	57	1,370
118 621_2476 Community Dev & Housing	658.00	0.0%	2,948	0	2,948	129	3,076
120 625_2584 Bloomington Park & Rec	62.00	0.0%	278	0	278	12	290
121 631_1000 Airports	447.00	0.0%	2,002	0	2,002	88	2,090
122 640_2600 County Library	5,454.00	1.0%	24,431	0	24,431	1,069	25,500
123 651_1000 County Museum	475.00	0.0%	2,128	0	2,128	93	2,221
124 652_1000 Regional Parks	1,482.00	0.0%	6,639	0	6,639	290	6,929
125 665_2000 DPW-Transportation	6,717.00	1.0%	30,089	0	30,089	1,316	31,405
126 666_1000 DPW-Surveyor	440.00	0.0%	1,971	0	1,971	86	2,057
127 680_1000 Registrar Of Voters	2,619.00	0.0%	11,732	0	11,732	513	12,245
128 691_1000 LUS-Admin	421.00	0.0%	1,886	0	1,886	82	1,968
129 692_1000 LUS-Building and Safety	1,049.00	0.0%	4,699	0	4,699	206	4,905
130 693_1000 LUS-Code Enforcement	1,403.00	0.0%	6,285	0	6,285	275	6,560
131 695_1000 LUS Planning	809.00	0.0%	3,624	0	3,624	159	3,782
132 725_5090 Barstow Cemetery District	156.00	0.0%	699	0	699	31	729
133 735_5093 29 Palms Cemetery District	52.00	0.0%	233	0	233	10	243
134 736_1000 HR-Ctr for Emp Hlth & Wlln	281.00	0.0%	1,259	0	1,259	55	1,314
137 800_5105 Hesperia Park & Recreation	2,744.00	1.0%	12,292	0	12,292	538	12,829

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**Payroll Allocations**

Dept:5 340\_1000 Aud-Contr/Treas/Tax Coll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
138 862_5039 SBC Transport Authority	1,825.00	0.0%	\$8,175	\$0	\$8,175	\$358	\$8,533
140 883_5008 Consolid Fire Agy East Vly	1,573.00	0.0%	7,046	0	7,046	308	7,354
141 890_5012 L.A.F.C.O.	104.00	0.0%	466	0	466	20	486
143 903_9900 CFF Commission (First 5)	533.00	0.0%	2,388	0	2,388	104	2,492
144 920_1000 Behavioral Health	13,391.00	2.0%	59,985	0	59,985	2,624	62,609
145 920_2200 Mental Health Services Act	13,180.00	2.0%	59,040	0	59,040	2,583	61,622
147 930_1000 Public Health	26,648.00	5.0%	119,370	0	119,370	5,222	124,591
148 933_1000 PH-Cal Children's Svcs	4,021.00	1.0%	18,012	0	18,012	788	18,800
149 9991_0005 All Other	76.00	0.0%	340	0	340	15	355
<b>Subtotal</b>	<b>540,136.00</b>	<b>100.0%</b>	<b>2,419,539</b>	<b>0</b>	<b>2,419,539</b>	<b>103,999</b>	<b>2,523,538</b>
Direct Bills					0		0
<b>Total</b>					<b>\$2,419,539</b>		<b>\$2,523,538</b>

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

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School Claims Allocations

Dept:5 340\_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%	\$4,970	\$0	\$4,970	\$239	\$5,209
<b>Subtotal</b>	100	100.0%	4,970	0	4,970	239	5,209
Direct Bills					0		0
<b>Total</b>					<b>\$4,970</b>		<b>\$5,209</b>

Basis Units: Direct Charge  
 Source: ATC - Admin

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**HS Auditing Allocations**

Dept:5 340\_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%	\$4,970	\$0	\$4,970	\$239	\$5,209
<b>Subtotal</b>	100	100.0%	4,970	0	4,970	239	5,209
Direct Bills					0		0
<b>Total</b>					<b>\$4,970</b>		<b>\$5,209</b>

Basis Units: Direct Charge  
 Source: ATC - Admin

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**Audit Division Allocations**

Dept:5 340\_1000 Aud-Contr/Treas/Tax Coll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 171_1000 County Counsel	190.94	1.0%	\$20,622	\$0	\$20,622	\$0	\$20,622
5 340_1000 Aud-Contr/Treas/Tax Coll	871.50	4.0%	94,125	0	94,125	0	94,125
7 110_1000 County Admin Office	2,177.17	11.0%	235,141	0	235,141	10,353	245,494
8 761_1000 Purchasing	761.38	4.0%	82,231	0	82,231	3,620	85,851
10 7302_1000 PFMD Fac Mgmt - Maintenance	431.46	2.0%	46,599	0	46,599	2,052	48,650
11 7303_1000 PFMD Fac Mgmt - Custodial	61.23	0.0%	6,613	0	6,613	291	6,904
12 7304_1000 PFMD Fac Mgmt - Grounds	98.35	0.0%	10,622	0	10,622	468	11,090
17 120_4048 ITD-Computer Operations	475.37	2.0%	51,341	(20,400)	30,941	2,260	33,201
19 731_4120 Risk Management	163.21	1.0%	17,627	0	17,627	776	18,403
23 791_4064 Fleet Management	395.35	2.0%	42,698	0	42,698	1,880	44,578
24 911_4200 Medical Center	363.65	2.0%	39,276	(1,050)	38,226	1,729	39,955
26 101_1000 Alcohol and Drug Svcs	489.47	2.0%	52,864	181,757	234,621	2,328	236,949
29 105_1378 CSA 70 Countywide	0.00	0.0%	0	(13,600)	(13,600)	0	(13,600)
30 106_2410 SBC Fire Protection District	326.07	2.0%	35,216	(52)	35,165	1,551	36,715
33 108_2426 SBC Office of Emerg Services	5.89	0.0%	637	(552)	85	28	113
36 110_2726 Disaster Recovery	1,315.97	6.0%	142,129	(126,704)	15,425	6,258	21,682
37 111_2686 I.C.E.M.A	124.39	1.0%	13,434	(104)	13,330	591	13,921
38 113_1000 Law & Justice Group Admin	320.08	2.0%	34,570	0	34,570	1,522	36,092
41 119_1000 County Schools	1,849.17	9.0%	199,716	(81,600)	118,116	8,793	126,909
51 160_1000 Clerk Of The Board	277.30	1.0%	29,949	0	29,949	1,319	31,267
55 197_2510 Flood Control Admin	259.99	1.0%	28,080	(11,476)	16,604	1,236	17,840
87 442_1000 Sheriff-Detentions	169.55	1.0%	18,312	0	18,312	806	19,118
88 443_1000 Sheriff-Coroner/ Public Adm	419.91	2.0%	45,351	(587)	44,764	1,997	46,761
90 450_1000 Dist Atty-Crim Prosecution	11.88	0.0%	1,284	0	1,284	57	1,340
91 452_1000 Child Support Services	106.16	1.0%	11,466	(4,336)	7,130	505	7,635
92 481_1000 Probation	22.18	0.0%	2,396	(1,028)	1,368	105	1,473
98 498_2240 IHSS Public Authority	21.39	0.0%	2,310	(886)	1,424	102	1,526
100 501_1000 Human Svc Admin Claim	2,126.47	10.0%	229,665	(80,104)	149,560	10,112	159,672
101 529_1036 Aging & Adult Svcs	161.62	1.0%	17,456	(4,139)	13,317	769	14,085
103 540_1000 Veterans Affairs	484.08	2.0%	52,282	0	52,282	2,302	54,584
106 571_2260 Workforce Development	682.94	3.0%	73,760	(7,901)	65,859	3,248	69,106
110 591_2220 Preschool Services	696.41	3.0%	75,214	(21,907)	53,307	3,312	56,619
112 601_1000 Economic Development Agency	253.53	1.0%	27,382	0	27,382	1,206	28,587
114 611_1000 Agriculture/W & M	81.60	0.0%	8,814	(32)	8,782	388	9,170
116 620_2582 Big Bear Alpine Zoo	236.10	1.0%	25,499	(29,818)	(4,319)	1,123	(3,196)
117 621_1000 OHS	3.17	0.0%	342	(125)	217	15	232
118 621_2476 Community Dev & Housing	303.44	1.0%	32,773	(4,894)	27,879	1,443	29,321
121 631_1000 Airports	415.94	2.0%	44,923	0	44,923	1,978	46,901
122 640_2600 County Library	231.34	1.0%	24,986	(5,610)	19,376	1,100	20,476
123 651_1000 County Museum	556.97	3.0%	60,154	0	60,154	2,648	62,803
125 665_2000 DPW-Transportation	270.04	1.0%	29,165	(11,067)	18,098	1,284	19,382
127 680_1000 Registrar Of Voters	545.09	3.0%	58,871	0	58,871	2,592	61,463



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**Audit Division Allocations**

Dept:5 340\_1000 Aud-Contr/Treas/Tax Coll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
128 691_1000 LUS-Admin	129.93	1.0%	\$14,033	\$0	\$14,033	\$618	\$14,651
144 920_1000 Behavioral Health	781.25	4.0%	84,377	(258,195)	(173,818)	3,715	(170,103)
145 920_2200 Mental Health Services Act	5.64	0.0%	609	(65)	545	27	572
147 930_1000 Public Health	641.36	3.0%	69,269	(10,428)	58,841	3,050	61,891
148 933_1000 PH-Cal Children's Svcs	41.58	0.0%	4,491	(898)	3,593	198	3,791
149 9991_0005 All Other	22.18	0.0%	2,396	0	2,396	105	2,501
<b>Subtotal</b>	20,379.71	100.0%	2,201,069	(515,802)	1,685,267	91,857	1,777,125
Direct Bills					515,802		515,802
<b>Total</b>					<b>\$2,201,069</b>		<b>\$2,292,926</b>

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

**San Bernardino County, California**  
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SAP Team Allocations

Dept:5 340\_1000 Aud-Contr/Treas/Tax Coll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 171_1000 County Counsel	87.78	0.0%	\$26,844	\$0	\$26,844	\$0	\$26,844
5 340_1000 Aud-Contr/Treas/Tax Coll	262.96	1.0%	80,418	0	80,418	0	80,418
6 720_1000 Human Resources	127.11	1.0%	38,873	0	38,873	969	39,842
7 110_1000 County Admin Office	47.22	0.0%	14,441	0	14,441	360	14,801
8 761_1000 Purchasing	25.56	0.0%	7,815	0	7,815	195	8,010
9 120_1000 Innovation & Technology Dept.	8.85	0.0%	2,707	0	2,707	68	2,775
10 7302_1000 PFMD Fac Mgmt - Maintenance	66.51	0.0%	20,340	0	20,340	507	20,847
11 7303_1000 PFMD Fac Mgmt - Custodial	31.46	0.0%	9,621	0	9,621	240	9,861
12 7304_1000 PFMD Fac Mgmt - Grounds	5.55	0.0%	1,697	0	1,697	42	1,739
13 770_1000 PFMD- Project Mgmt Division	20.07	0.0%	6,139	0	6,139	153	6,292
14 782_1000 RES Leasing & Acquisition	32.30	0.0%	9,877	0	9,877	246	10,123
15 120_4020 ITD-Telecomm Svcs	84.67	0.0%	25,892	0	25,892	646	26,538
16 120_4042 ITD-Bus Solutions Dev	67.78	0.0%	20,728	0	20,728	517	21,244
17 120_4048 ITD-Computer Operations	130.74	1.0%	39,983	0	39,983	997	40,980
18 670_4250 DPW-Solid Waste Mgmt	78.19	0.0%	23,910	0	23,910	596	24,507
19 731_4120 Risk Management	56.04	0.0%	17,137	0	17,137	427	17,564
20 761_4000 Printing Services	12.11	0.0%	3,704	0	3,704	92	3,796
21 761_4004 Surplus Property/ Storage	4.93	0.0%	1,506	0	1,506	38	1,544
22 761_4008 Mail/Courier Service	18.48	0.0%	5,652	0	5,652	141	5,793
23 791_4064 Fleet Management	85.81	0.0%	26,244	0	26,244	654	26,898
24 911_4200 Medical Center	3,617.22	18.0%	1,106,204	0	1,106,204	27,588	1,133,792
25 100_1000 Board Of Supervisors	50.74	0.0%	15,517	0	15,517	387	15,904
26 101_1000 Alcohol and Drug Svcs	90.70	0.0%	27,739	0	27,739	692	28,430
28 104_2468 Div 10 Medical Svcs	94.07	0.0%	28,769	0	28,769	717	29,487
29 105_1378 CSA 70 Countywide	73.30	0.0%	22,415	0	22,415	559	22,974
30 106_2410 SBC Fire Protection District	206.59	1.0%	63,179	0	63,179	1,576	64,755
31 107_2419 Household Haz Waste	21.81	0.0%	6,671	0	6,671	166	6,838
32 107_2421 Office of Fire Marshal Hazmat	41.19	0.0%	12,595	0	12,595	314	12,909
33 108_2426 SBC Office of Emerg Services	14.04	0.0%	4,293	0	4,293	107	4,400
36 110_2726 Disaster Recovery	1.85	0.0%	566	0	566	14	580
37 111_2686 I.C.E.M.A	11.96	0.0%	3,658	0	3,658	91	3,750
38 113_1000 Law & Justice Group Admin	0.96	0.0%	294	0	294	7	302
40 115_1000 Community Services Group	2.22	0.0%	680	0	680	17	697
51 160_1000 Clerk Of The Board	13.33	0.0%	4,078	0	4,078	102	4,179
53 180_1462 CSA 70 Zn M Rd Wndr Vllly	0.78	0.0%	238	0	238	6	244
55 197_2510 Flood Control Admin	130.59	1.0%	39,937	0	39,937	996	40,933
56 200_1312 CSA 20 Joshua Tree Park	5.70	0.0%	1,744	0	1,744	44	1,788
57 205_1464 CSA 70 Zone M Wndr Vllly	0.44	0.0%	136	0	136	3	139
62 245_1318 CSA 29 Lucern Valley	2.56	0.0%	782	0	782	19	801
64 300_1330 CSA 40 Elephant Mtn	1.93	0.0%	589	0	589	15	604
70 311_1000 Assessor-Recorder-Clerk	221.89	1.0%	67,857	0	67,857	1,692	69,549
82 415_1360 CSA 63 Oak Glen-Yucaipa	1.93	0.0%	589	0	589	15	604

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SAP Team Allocations

Dept:5 340\_1000 Aud-Contr/Treas/Tax Coll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
86 441_1000 Sheriff-Contracts	554.07	3%	\$169,445	\$0	\$169,445	\$4,226	\$173,670
87 442_1000 Sheriff-Detentions	1,221.00	6%	373,401	0	373,401	9,312	382,714
88 443_1000 Sheriff-Coroner/ Public Adm	1,554.78	8%	475,476	0	475,476	11,858	487,334
90 450_1000 Dist Atty-Crim Prosecution	513.30	3%	156,974	0	156,974	3,915	160,889
91 452_1000 Child Support Services	410.67	2%	125,588	0	125,588	3,132	128,720
92 481_1000 Probation	1,073.33	5%	328,242	0	328,242	8,186	336,428
93 482_1000 Probation Juvenile Justice Gra	45.04	0%	13,773	0	13,773	343	14,117
96 491_1000 Public Defender	222.63	1%	68,084	0	68,084	1,698	69,782
98 498_2240 IHSS Public Authority	33.96	0%	10,386	0	10,386	259	10,645
100 501_1000 Human Srvc Admin Claim	4,306.89	21%	1,317,115	0	1,317,115	32,848	1,349,963
101 529_1036 Aging & Adult Svcs	53.78	0%	16,446	0	16,446	410	16,856
102 536_1000 Public Guardian-Consrvtr	51.78	0%	15,834	0	15,834	395	16,229
103 540_1000 Veterans Affairs	21.74	0%	6,649	0	6,649	166	6,814
104 547_1810 CSA 120 Etiwanda Endowmt	1.96	0%	600	0	600	15	615
106 571_2260 Workforce Development	74.89	0%	22,902	0	22,902	571	23,473
108 580_2434 Vily Regional Service Zone	290.37	1%	88,800	0	88,800	2,215	91,014
109 590_2442 N Desert Regional Srvc Zone	131.89	1%	40,334	0	40,334	1,006	41,340
110 591_2220 Preschool Services	543.85	3%	166,319	0	166,319	4,148	170,466
111 600_2448 Mountain Regional Service Zone	79.22	0%	24,227	0	24,227	604	24,832
112 601_1000 Economic Development Agency	7.56	0%	2,311	0	2,311	58	2,368
113 610_2454 South Desert Rgnl Srvc Zone	47.85	0%	14,634	0	14,634	365	14,999
114 611_1000 Agriculture/W & M	53.74	0%	16,435	0	16,435	410	16,845
115 620_2580 Big Bear Valley Park & Rec	21.78	0%	6,660	0	6,660	166	6,826
116 620_2582 Big Bear Alpine Zoo	17.89	0%	5,471	0	5,471	136	5,607
117 621_1000 OHS	10.81	0%	3,307	0	3,307	82	3,390
118 621_2476 Community Dev & Housing	24.41	0%	7,464	0	7,464	186	7,650
120 625_2584 Bloomington Park & Rec	2.07	0%	634	0	634	16	650
121 631_1000 Airports	16.41	0%	5,018	0	5,018	125	5,143
122 640_2600 County Library	200.19	1%	61,220	0	61,220	1,527	62,747
123 651_1000 County Museum	17.56	0%	5,369	0	5,369	134	5,503
124 652_1000 Regional Parks	71.00	0%	21,713	0	21,713	541	22,254
125 665_2000 DPW-Transportation	254.93	1%	77,960	0	77,960	1,944	79,905
126 666_1000 DPW-Surveyor	16.30	0%	4,984	0	4,984	124	5,108
127 680_1000 Registrar Of Voters	103.26	1%	31,578	0	31,578	788	32,366
128 691_1000 LUS-Admin	15.52	0%	4,746	0	4,746	118	4,864
129 692_1000 LUS-Building and Safety	39.15	0%	11,972	0	11,972	299	12,271
130 693_1000 LUS-Code Enforcement	53.30	0%	16,299	0	16,299	406	16,705
131 695_1000 LUS Planning	29.56	0%	9,039	0	9,039	225	9,264
134 736_1000 HR-Ctr for Emp Hlth & WlIn	10.78	0%	3,296	0	3,296	82	3,378
138 862_5039 SBC Transport Authority	66.93	0%	20,467	0	20,467	510	20,977
140 883_5008 Consolid Fire Agy East Vly	61.22	0%	18,723	0	18,723	467	19,190
141 890_5012 L.A.F.C.O.	3.85	0%	1,178	0	1,178	29	1,207

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**SAP Team Allocations**

Dept:5 340\_1000 Aud-Contr/Treas/Tax Coll

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
143 903_9900 CFF Commission (First 5)	19.70	0.0%	\$6,026	\$0	\$6,026	\$150	\$6,176
144 920_1000 Behavioral Health	495.04	2.0%	151,390	0	151,390	3,776	155,166
145 920_2200 Mental Health Services Act	494.37	2.0%	151,186	0	151,186	3,770	154,957
147 930_1000 Public Health	985.81	5.0%	301,478	0	301,478	7,519	308,996
148 933_1000 PH-Cal Children's Svcs	150.89	1.0%	46,144	0	46,144	1,151	47,295
149 9991_0005 All Other	2.81	0.0%	861	0	861	21	882
<b>Subtotal</b>	20,339.74	100.0%	6,220,217	0	6,220,217	152,451	6,372,668
Direct Bills					0		0
<b>Total</b>					<b>\$6,220,217</b>		<b>\$6,372,668</b>

Basis Units: Number of Employees  
 Source: County Payroll System

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**Allocation Summary**

Dept:5 340\_1000 Aud-Contr/Treas/Tax Coll

Department	Reporting	Special Projects	Transaction Processing	Payroll	School Claims	HS Auditing	Audit Division	SAP Team	Property Tax	Treasurer/ Tax Collector/ RR
0 Direct Billed	\$0	\$604,009	\$41,994	\$0	\$0	\$0	\$515,802	\$0	\$0	\$0
4 171_1000 County Counsel	7,850	243	6,916	10,598	0	0	20,622	26,844	0	0
5 340_1000 Aud-Contr/Treas/Tax Coll	23,518	650,717	248,022	31,513	0	0	94,125	80,418	0	0
6 720_1000 Human Resources	12,026	3,815	20,332	17,453	0	0	0	39,842	0	0
7 110_1000 County Admin Office	4,468	(11,373)	25,227	6,461	0	0	245,494	14,801	0	0
8 761_1000 Purchasing	2,418	12,627	49,882	3,221	0	0	85,851	8,010	0	0
9 120_1000 Innovation & Technology Dept.	838	0	1,418	1,117	0	0	0	2,775	0	0
10 7302_1000 PFMD Fac Mgmt - Maintenance	6,293	0	13,677	8,522	0	0	48,650	20,847	0	0
11 7303_1000 PFMD Fac Mgmt - Custodial	2,977	0	8,783	3,939	0	0	6,904	9,861	0	0
12 7304_1000 PFMD Fac Mgmt - Grounds	525	0	3,917	705	0	0	11,090	1,739	0	0
13 770_1000 PFMD- Project Mgmt Division	1,899	0	2,584	2,562	0	0	0	6,292	0	0
14 782_1000 RES Leasing & Acquisition	3,056	1,957	11,737	4,138	0	0	0	10,123	0	0
15 120_4020 ITD-Telecomm Svcs	8,011	(3,566)	12,921	10,725	0	0	0	26,538	0	0
16 120_4042 ITD-Bus Solutions Dev	6,413	(12,904)	2,549	8,593	0	0	0	21,244	0	0
17 120_4048 ITD-Computer Operations	12,370	(7,374)	20,142	16,551	0	0	33,201	40,980	0	0
18 670_4250 DPW-Solid Waste Mgmt	7,397	(1,520)	28,949	9,935	0	0	0	24,507	0	0
19 731_4120 Risk Management	5,302	(441)	144,706	7,139	0	0	18,403	17,564	0	0
20 761_4000 Printing Services	1,146	(5,932)	4,377	1,557	0	0	0	3,796	0	0
21 761_4004 Surplus Property/ Storage	466	(14,339)	15,893	631	0	0	0	1,544	0	0
22 761_4008 Mail/Courier Service	1,749	(6,313)	2,864	2,356	0	0	0	5,793	0	0
23 791_4064 Fleet Management	8,119	8,405	59,898	10,740	0	0	44,578	26,898	0	0
24 911_4200 Medical Center	342,239	14,275	300,525	441,503	0	0	39,955	1,133,792	0	0
25 100_1000 Board Of Supervisors	4,801	0	6,654	6,461	0	0	0	15,904	0	0
26 101_1000 Alcohol and Drug Svcs	8,582	0	18,035	11,478	0	0	236,949	28,430	0	0
27 103_1432 CSA 70 EV-1 Citrus Plaza	0	0	99	0	0	0	0	0	0	0
28 104_2468 Div 10 Medical Svcs	8,901	0	7,950	11,665	0	0	0	29,487	0	0
29 105_1378 CSA 70 Countywide	6,935	14,914	22,827	9,215	0	0	(13,600)	22,974	0	0
30 106_2410 SBC Fire Protection District	19,547	2,290	42,668	26,089	0	0	36,715	64,755	0	0
31 107_2419 Household Haz Waste	2,064	0	3,601	2,529	0	0	0	6,838	0	0
32 107_2421 Office of Fire Marshal Hazmat	3,897	0	9,714	5,265	0	0	0	12,909	0	0
33 108_2426 SBC Office of Emerg Services	1,328	0	4,040	1,716	0	0	113	4,400	0	0
34 110_2280 Crim Justice Temp Const	0	0	431	0	0	0	0	0	0	0
35 110_2300 Courthouse Temp Const	0	0	424	0	0	0	0	0	0	0
36 110_2726 Disaster Recovery	175	0	1,402	234	0	0	21,682	580	0	0
37 111_2686 I.C.E.M.A	1,132	1,027	4,040	1,534	0	0	13,921	3,750	0	0
38 113_1000 Law & Justice Group Admin	91	0	699	122	0	0	36,092	302	0	0
39 114_1000 Health Admin	0	0	222	0	0	0	0	0	0	0
40 115_1000 Community Services Group	210	0	1,000	290	0	0	0	697	0	0
41 119_1000 County Schools	0	0	174	0	5,209	0	126,909	0	0	0
42 122_1000 CTC-Court Judicial Benefits	0	0	76	0	0	0	0	0	0	0
43 123_1000 CTC-Drug Court Programs	0	0	96	0	0	0	0	0	0	0

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Dept:5 340\_1000 Aud-Contr/Treas/Tax Coll

Department	Reporting	Special Projects	Transaction Processing	Payroll	School Claims	HS Auditing	Audit Division	SAP Team	Property Tax	Treasurer/ Tax Collector/ RR
44 124_1000 CTC-Grand Jury	\$0	\$0	\$882	\$0	\$0	\$0	\$0	\$0	\$0	\$0
45 125_1000 CTC-Indigent Defense Program	0	0	1,183	0	0	0	0	0	0	0
46 126_1000 CTC-Trial Court Funding MOE	0	0	1,036	0	0	0	0	0	0	0
47 130_1408 CSA 70 ZN D-1 Lake Arrowhead	0	0	811	0	0	0	0	0	0	0
48 133_1000 Capital Facilities Leases	0	(836)	16	0	0	0	0	0	0	0
49 135_4634 CSA 70 Zn F Morongo Vly	0	0	892	0	0	0	0	0	0	0
50 155_1438 CSA 70 Wrightwood	0	0	317	0	0	0	0	0	0	0
51 160_1000 Clerk Of The Board	1,262	0	3,024	1,669	0	0	31,267	4,179	0	0
52 165_4674 CSA 70 Glen Helen	0	0	3,736	0	0	0	0	0	0	0
53 180_1462 CSA 70 Zn M Rd Wndr Vly	74	0	519	98	0	0	0	244	0	0
54 190_1306 CSA 18 Cedar Pines	0	0	659	0	0	0	0	0	0	0
55 197_2510 Flood Control Admin	12,356	(2,125)	27,386	16,640	0	0	17,840	40,933	0	0
56 200_1312 CSA 20 Joshua Tree Park	540	0	1,869	720	0	0	0	1,788	0	0
57 205_1464 CSA 70 Zone M Wndr Vly	42	0	468	61	0	0	0	139	0	0
58 208_1498 CSA 70 Zone P-10 Mentone	0	0	223	0	0	0	0	0	0	0
59 212_1486 CSA 70 Zone P-6 El Mirage	0	0	292	0	0	0	0	0	0	0
60 225_1552 CSA 70 Twin Peaks	0	0	302	0	0	0	0	0	0	0
61 230_1558 CSA 70 Erwin Lake	0	0	303	0	0	0	0	0	0	0
62 245_1318 CSA 29 Lucern Valley	242	0	1,758	327	0	0	0	801	0	0
63 250_1324 CSA 30 Red Mountain	0	0	195	0	0	0	0	0	0	0
64 300_1330 CSA 40 Elephant Mtn	182	0	1,016	243	0	0	0	604	0	0
65 305_4726 CSA 70 Lytle Creek	0	0	1,229	0	0	0	0	0	0	0
66 306_4652 Glen Helen Sanitation	0	0	2,631	0	0	0	0	0	0	0
67 310_1336 CSA 42 Oro Grande Park	0	0	441	0	0	0	0	0	0	0
68 310_4500 CSA 42 Oro Grande Sewer	0	0	509	0	0	0	0	0	0	0
69 310_4502 CSA 42 Oro Grande Water	0	0	775	0	0	0	0	0	0	0
70 311_1000 Assessor-Recorder-Clerk	20,994	2,460	35,262	28,067	0	0	0	69,549	0	0
71 330_1774 CSA 70 Morongo Valley	0	0	333	0	0	0	0	0	0	0
72 331_1786 CSA 70 TV-5 Mesa	0	0	228	0	0	0	0	0	0	0
73 332_1780 CSA 70 TV-4 Wonder Valley	0	0	161	0	0	0	0	0	0	0
74 335_1792 CSA 70 Hinkley Park	0	0	330	0	0	0	0	0	0	0
75 350_4806 CSA 70 Hacienda Water	0	0	1,124	0	0	0	0	0	0	0
76 360_4826 CSA 70 Pioneer Town	0	0	854	0	0	0	0	0	0	0
77 365_4536 CSA 53 B Fawnskin	0	0	1,590	0	0	0	0	0	0	0
78 370_1342 CSA 54 Crest Forest	0	0	221	0	0	0	0	0	0	0
79 380_1348 CSA 56 Wrightwood	0	0	39	0	0	0	0	0	0	0
80 395_1354 CSA 59 Deer Lodge Park	0	0	298	0	0	0	0	0	0	0
81 400_4552 CSA 60 Apple Valley Airport	0	0	1,777	0	0	0	0	0	0	0
82 415_1360 CSA 63 Oak Glen-Yucaipa	182	0	785	150	0	0	0	604	0	0
83 420_4572 CSA 64 Spring Vly Lk Sewer	0	0	3,024	0	0	0	0	0	0	0
84 420_4580 CSA 64 Spring Vly Lk Water	0	0	3,452	0	0	0	0	0	0	0

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Dept:5 340\_1000 Aud-Contr/Treas/Tax Coll

Department	Reporting	Special Projects	Transaction Processing	Payroll	School Claims	HS Auditing	Audit Division	SAP Team	Property Tax	Treasurer/ Tax Collector/ RR
85 440_1366 CSA 68 Valley of the Moon	\$0	\$0	\$324	\$0	\$0	\$0	\$0	\$0	\$0	\$0
86 441_1000 Sheriff-Contracts	52,423	20,943	22,963	70,188	0	0	0	173,670	0	0
87 442_1000 Sheriff-Detentions	115,524	0	70,496	151,999	0	0	19,118	382,714	0	0
88 443_1000 Sheriff-Coroner/ Public Adm	147,104	43,522	171,789	185,097	0	0	46,761	487,334	0	0
89 445_1372 CSA 69 Lake Arrowhead	0	0	291	0	0	0	0	0	0	0
90 450_1000 Dist Atty-Crim Prosecution	48,565	18,043	57,416	64,629	0	0	1,340	160,889	0	0
91 452_1000 Child Support Services	38,855	0	6,967	51,687	0	0	7,635	128,720	0	0
92 481_1000 Probation	101,552	21,500	155,077	134,181	0	0	1,473	336,428	0	0
93 482_1000 Probation Juvenile Justice Gra	4,261	0	8,042	5,611	0	0	0	14,117	0	0
94 485_4850 CSA 79 Green Valley	0	0	1,654	0	0	0	0	0	0	0
95 490_4744 CSA 70 High Country	0	0	915	0	0	0	0	0	0	0
96 491_1000 Public Defender	21,064	10,047	13,555	28,151	0	0	0	69,782	0	0
97 495_4866 CSA 82 Searles Valley	0	0	1,447	0	0	0	0	0	0	0
98 498_2240 IHSS Public Authority	3,213	0	2,136	4,329	0	0	1,526	10,645	0	0
99 500_5163 Air Pollution Control Dist	0	1,841	(49)	0	0	0	0	0	0	0
100 501_1000 Human Srvc Admin Claim	407,492	30,202	497,758	533,175	0	5,209	159,672	1,349,963	0	0
101 529_1036 Aging & Adult Svcs	5,088	0	5,167	6,733	0	0	14,085	16,856	0	0
102 536_1000 Public Guardian-Consrvtr	4,899	0	10,912	6,583	0	0	0	16,229	0	0
103 540_1000 Veterans Affairs	2,057	0	4,553	2,782	0	0	54,584	6,814	0	0
104 547_1810 CSA 120 Etiwanda Endowmt	186	0	729	215	0	0	0	615	0	0
105 563_4612 CSA 70 CG Cedar Glen	0	0	1,385	0	0	0	0	0	0	0
106 571_2260 Workforce Development	7,086	0	45,560	9,374	0	0	69,106	23,473	0	0
107 575_1300 CSA 70 SL1 Streetlight	0	0	272	0	0	0	0	0	0	0
108 580_2434 Vily Regional Service Zone	27,473	0	25,757	36,571	0	0	0	91,014	0	0
109 590_2442 N Desert Regional Srvc Zone	12,479	0	15,217	12,773	0	0	0	41,340	0	0
110 591_2220 Preschool Services	51,456	1,106	61,411	62,754	0	0	56,619	170,466	0	0
111 600_2448 Mountain Regional Service Zone	7,496	0	7,679	7,682	0	0	0	24,832	0	0
112 601_1000 Economic Development Agency	715	0	5,069	991	0	0	28,587	2,368	0	0
113 610_2454 South Desert Rgnl Srvc Zone	4,527	0	7,313	6,022	0	0	0	14,999	0	0
114 611_1000 Agriculture/W & M	5,085	318	10,321	6,850	0	0	9,170	16,845	0	0
115 620_2580 Big Bear Valley Park & Rec	2,060	0	2,909	1,973	0	0	0	6,826	0	0
116 620_2582 Big Bear Alpine Zoo	1,693	0	3,016	2,296	0	0	(3,196)	5,607	0	0
117 621_1000 OHS	1,023	0	3,057	1,370	0	0	232	3,390	0	0
118 621_2476 Community Dev & Housing	2,309	0	7,283	3,076	0	0	29,321	7,650	0	0
119 621_5313 San Sevaine/Cedar Glen RDA	0	0	214	0	0	0	0	0	0	0
120 625_2584 Bloomington Park & Rec	196	0	1,732	290	0	0	0	650	0	0
121 631_1000 Airports	1,552	376	8,218	2,090	0	0	46,901	5,143	0	0
122 640_2600 County Library	18,940	0	33,745	25,500	0	0	20,476	62,747	0	0
123 651_1000 County Museum	1,661	0	8,046	2,221	0	0	62,803	5,503	0	0
124 652_1000 Regional Parks	6,718	2,168	40,047	6,929	0	0	0	22,254	0	0
125 665_2000 DPW-Transportation	24,120	0	49,150	31,405	0	0	19,382	79,905	0	0

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Department	Reporting	Special Projects	Transaction Processing	Payroll	School Claims	HS Auditing	Audit Division	SAP Team	Property Tax	Treasurer/ Tax Collector/ RR
126 666_1000 DPW-Surveyor	\$1,542	\$0	\$6,252	\$2,057	\$0	\$0	\$0	\$5,108	\$0	\$0
127 680_1000 Registrar Of Voters	9,770	12,537	14,748	12,245	0	0	61,463	32,366	0	0
128 691_1000 LUS-Admin	1,468	0	2,812	1,968	0	0	14,651	4,864	0	0
129 692_1000 LUS-Building and Safety	3,704	7,656	5,284	4,905	0	0	0	12,271	0	0
130 693_1000 LUS-Code Enforcement	5,043	0	6,856	6,560	0	0	0	16,705	0	0
131 695_1000 LUS Planning	2,796	0	4,082	3,782	0	0	0	9,264	0	0
132 725_5090 Barstow Cemetery District	0	1,841	(823)	729	0	0	0	0	0	0
133 735_5093 29 Palms Cemetery District	0	1,841	(1,122)	243	0	0	0	0	0	0
134 736_1000 HR-Ctr for Emp Hlth & WlIn	1,020	0	3,963	1,314	0	0	0	3,378	0	0
135 770_3100 Capital Improvement Program	0	0	12,269	0	0	0	0	0	0	0
136 780_2734 RES-Chino Agr Preserve	0	0	369	0	0	0	0	0	0	0
137 800_5105 Hesperia Park & Recreation	0	0	(6,517)	12,829	0	0	0	0	0	0
138 862_5039 SBC Transport Authority	6,332	1,841	1,407	8,533	0	0	0	20,977	0	0
139 863_5060 Inland Library	0	1,841	45	0	0	0	0	0	0	0
140 883_5008 Consolid Fire Agy East Vly	5,792	0	(8,399)	7,354	0	0	0	19,190	0	0
141 890_5012 L.A.F.C.O.	364	(5,882)	1,771	486	0	0	0	1,207	0	0
142 900_5000 Law Library	0	0	131	0	0	0	0	0	0	0
143 903_9900 CFF Commission (First 5)	1,864	0	(2,326)	2,492	0	0	0	6,176	0	0
144 920_1000 Behavioral Health	46,837	10,452	84,831	62,609	0	0	(170,103)	155,166	0	0
145 920_2200 Mental Health Services Act	46,774	0	84,202	61,622	0	0	572	154,957	0	0
146 929_1000 Indigent Ambulance	0	0	105	0	0	0	0	0	0	0
147 930_1000 Public Health	93,272	21,646	92,018	124,591	0	0	61,891	308,996	0	0
148 933_1000 PH-Cal Children's Svcs	14,276	0	4,763	18,800	0	0	3,791	47,295	0	0
149 9991_0005 All Other	266	(4,903)	762,339	355	0	0	2,501	882	0	0
150 9992_0006 Self Gov Spcl Districts (all funds)	0	0	1,080	0	0	0	0	0	0	0
<b>Total</b>	<b>\$1,922,605</b>	<b>\$1,448,947</b>	<b>\$3,693,095</b>	<b>\$2,523,538</b>	<b>\$5,209</b>	<b>\$5,209</b>	<b>\$2,292,926</b>	<b>\$6,372,668</b>	<b>\$0</b>	<b>\$0</b>



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Dept:5 340\_1000 Aud-Contr/Treas/Tax Coll

<b>Department</b>	<b>General Government/ Unallowed</b>	<b>Total</b>
0 Direct Billed	\$0	\$1,161,805
4 171_1000 County Counsel	0	73,073
5 340_1000 Aud-Contr/Treas/Tax Coll	0	1,128,312
6 720_1000 Human Resources	0	93,469
7 110_1000 County Admin Office	0	285,079
8 761_1000 Purchasing	0	162,010
9 120_1000 Innovation & Technology Dept.	0	6,148
10 7302_1000 PFMD Fac Mgmt - Maintenance	0	97,989
11 7303_1000 PFMD Fac Mgmt - Custodial	0	32,464
12 7304_1000 PFMD Fac Mgmt - Grounds	0	17,976
13 770_1000 PFMD- Project Mgmt Division	0	13,337
14 782_1000 RES Leasing & Acquisition	0	31,010
15 120_4020 ITD-Telecomm Svcs	0	54,628
16 120_4042 ITD-Bus Solutions Dev	0	25,896
17 120_4048 ITD-Computer Operations	0	115,870
18 670_4250 DPW-Solid Waste Mgmt	0	69,268
19 731_4120 Risk Management	0	192,674
20 761_4000 Printing Services	0	4,944
21 761_4004 Surplus Property/ Storage	0	4,195
22 761_4008 Mail/Courier Service	0	6,449
23 791_4064 Fleet Management	0	158,638
24 911_4200 Medical Center	0	2,272,289
25 100_1000 Board Of Supervisors	0	33,821
26 101_1000 Alcohol and Drug Svcs	0	303,474
27 103_1432 CSA 70 EV-1 Citrus Plaza	0	99
28 104_2468 Div 10 Medical Svcs	0	58,003
29 105_1378 CSA 70 Countywide	0	63,266
30 106_2410 SBC Fire Protection District	0	192,063
31 107_2419 Household Haz Waste	0	15,032
32 107_2421 Office of Fire Marshal Hazmat	0	31,785
33 108_2426 SBC Office of Emerg Services	0	11,596
34 110_2280 Crim Justice Temp Const	0	431
35 110_2300 Courthouse Temp Const	0	424
36 110_2726 Disaster Recovery	0	24,074
37 111_2686 I.C.E.M.A	0	25,403
38 113_1000 Law & Justice Group Admin	0	37,305
39 114_1000 Health Admin	0	222
40 115_1000 Community Services Group	0	2,197
41 119_1000 County Schools	0	132,293
42 122_1000 CTC-Court Judicial Benefits	0	76
43 123_1000 CTC-Drug Court Programs	0	96

**San Bernardino County, California**  
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**Allocation Summary**

Dept:5 340\_1000 Aud-Contr/Treas/Tax Coll

<b>Department</b>	<b>General Government/ Unallowed</b>	<b>Total</b>
44 124_1000 CTC-Grand Jury	\$0	\$882
45 125_1000 CTC-Indigent Defense Program	0	1,183
46 126_1000 CTC-Trial Court Funding MOE	0	1,036
47 130_1408 CSA 70 ZN D-1 Lake Arrowhead	0	811
48 133_1000 Capital Facilities Leases	0	(820)
49 135_4634 CSA 70 Zn F Morongo Villy	0	892
50 155_1438 CSA 70 Wrightwood	0	317
51 160_1000 Clerk Of The Board	0	41,401
52 165_4674 CSA 70 Glen Helen	0	3,736
53 180_1462 CSA 70 Zn M Rd Wndr Villy	0	935
54 190_1306 CSA 18 Cedar Pines	0	659
55 197_2510 Flood Control Admin	0	113,030
56 200_1312 CSA 20 Joshua Tree Park	0	4,916
57 205_1464 CSA 70 Zone M Wndr Villy	0	710
58 208_1498 CSA 70 Zone P-10 Mentone	0	223
59 212_1486 CSA 70 Zone P-6 El Mirage	0	292
60 225_1552 CSA 70 Twin Peaks	0	302
61 230_1558 CSA 70 Erwin Lake	0	303
62 245_1318 CSA 29 Lucern Valley	0	3,128
63 250_1324 CSA 30 Red Mountain	0	195
64 300_1330 CSA 40 Elephant Mtn	0	2,045
65 305_4726 CSA 70 Lytle Creek	0	1,229
66 306_4652 Glen Helen Sanitation	0	2,631
67 310_1336 CSA 42 Oro Grande Park	0	441
68 310_4500 CSA 42 Oro Grande Sewer	0	509
69 310_4502 CSA 42 Oro Grande Water	0	775
70 311_1000 Assessor-Recorder-Clerk	0	156,332
71 330_1774 CSA 70 Morongo Valley	0	333
72 331_1786 CSA 70 TV-5 Mesa	0	228
73 332_1780 CSA 70 TV-4 Wonder Valley	0	161
74 335_1792 CSA 70 Hinkley Park	0	330
75 350_4806 CSA 70 Hacienda Water	0	1,124
76 360_4826 CSA 70 Pioneer Town	0	854
77 365_4536 CSA 53 B Fawnskin	0	1,590
78 370_1342 CSA 54 Crest Forest	0	221
79 380_1348 CSA 56 Wrightwood	0	39
80 395_1354 CSA 59 Deer Lodge Park	0	298
81 400_4552 CSA 60 Apple Valley Airport	0	1,777
82 415_1360 CSA 63 Oak Glen-Yucaipa	0	1,720
83 420_4572 CSA 64 Spring Villy Lk Sewer	0	3,024
84 420_4580 CSA 64 Spring Villy Lk Water	0	3,452

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**Allocation Summary**

Dept:5 340\_1000 Aud-Contr/Treas/Tax Coll

Department	General Government/ Unallowed	Total
85 440_1366 CSA 68 Valley of the Moon	\$0	\$324
86 441_1000 Sheriff-Contracts	0	340,187
87 442_1000 Sheriff-Detentions	0	739,850
88 443_1000 Sheriff-Coroner/ Public Adm	0	1,081,606
89 445_1372 CSA 69 Lake Arrowhead	0	291
90 450_1000 Dist Atty-Crim Prosecution	0	350,882
91 452_1000 Child Support Services	0	233,865
92 481_1000 Probation	0	750,211
93 482_1000 Probation Juvenile Justice Gra	0	32,030
94 485_4850 CSA 79 Green Valley	0	1,654
95 490_4744 CSA 70 High Country	0	915
96 491_1000 Public Defender	0	142,599
97 495_4866 CSA 82 Searles Valley	0	1,447
98 498_2240 IHSS Public Authority	0	21,850
99 500_5163 Air Pollution Control Dist	0	1,791
100 501_1000 Human Srvc Admin Claim	0	2,983,470
101 529_1036 Aging & Adult Svcs	0	47,929
102 536_1000 Public Guardian-Consrvtr	0	38,623
103 540_1000 Veterans Affairs	0	70,790
104 547_1810 CSA 120 Etiwanda Endowmt	0	1,745
105 563_4612 CSA 70 CG Cedar Glen	0	1,385
106 571_2260 Workforce Development	0	154,599
107 575_1300 CSA 70 SL1 Streetlight	0	272
108 580_2434 Vly Regional Service Zone	0	180,816
109 590_2442 N Desert Regional Srvc Zone	0	81,808
110 591_2220 Preschool Services	0	403,812
111 600_2448 Mountain Regional Service Zone	0	47,687
112 601_1000 Economic Development Agency	0	37,731
113 610_2454 South Desert Rgnl Srvc Zone	0	32,861
114 611_1000 Agriculture/W & M	0	48,587
115 620_2580 Big Bear Valley Park & Rec	0	13,769
116 620_2582 Big Bear Alpine Zoo	0	9,416
117 621_1000 OHS	0	9,072
118 621_2476 Community Dev & Housing	0	49,640
119 621_5313 San Sevaine/Cedar Glen RDA	0	214
120 625_2584 Bloomington Park & Rec	0	2,869
121 631_1000 Airports	0	64,281
122 640_2600 County Library	0	161,408
123 651_1000 County Museum	0	80,234
124 652_1000 Regional Parks	0	78,116
125 665_2000 DPW-Transportation	0	203,961

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**Allocation Summary**

Dept:5 340\_1000 Aud-Contr/Treas/Tax Coll

Department	General Government/ Unallowed	Total
126 666_1000 DPW-Surveyor	\$0	\$14,959
127 680_1000 Registrar Of Voters	0	143,128
128 691_1000 LUS-Admin	0	25,764
129 692_1000 LUS-Building and Safety	0	33,818
130 693_1000 LUS-Code Enforcement	0	35,164
131 695_1000 LUS Planning	0	19,925
132 725_5090 Barstow Cemetery District	0	1,747
133 735_5093 29 Palms Cemetery District	0	962
134 736_1000 HR-Ctr for Emp Hlth & WlIn	0	9,675
135 770_3100 Capital Improvement Program	0	12,269
136 780_2734 RES-Chino Agr Preserve	0	369
137 800_5105 Hesperia Park & Recreation	0	6,312
138 862_5039 SBC Transport Authority	0	39,090
139 863_5060 Inland Library	0	1,886
140 883_5008 Consolid Fire Agy East Vly	0	23,937
141 890_5012 L.A.F.C.O.	0	(2,053)
142 900_5000 Law Library	0	131
143 903_9900 CFF Commission (First 5)	0	8,206
144 920_1000 Behavioral Health	0	189,792
145 920_2200 Mental Health Services Act	0	348,127
146 929_1000 Indigent Ambulance	0	105
147 930_1000 Public Health	0	702,415
148 933_1000 PH-Cal Children's Svcs	0	88,925
149 9991_0005 All Other	0	761,441
150 9992_0006 Self Gov Spcl Districts (all funds)	0	1,080
<b>Total</b>	<b>\$0</b>	<b>\$18,264,198</b>



# HUMAN RESOURCES



Quando ustedes van, yo ya vengo.

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## 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 Innovation and Technology Department and Facilities Management Division's associated charges, travel and related expenses, and other services and supplies (reimbursement expenses for services and supplies).

#### Incoming Costs:

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

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

#### Allocation Method:

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

Personnel Services - basis: number of employees served.

Civil Service Commission -basis: number of employees covered.

Employee Benefits - basis: number of employees covered.

EMACS Team -basis: number of payroll warrants.

Unemployment Insurance costs -basis: actual cost of unemployment claims.

Dedicated HR Services -basis: actual costs.

Labor Relations - basis: number of employees.

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Actual FY 2021-2022  
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**A. Department Costs**

Dept:6 720\_1000 Human Resources

Description		Amount	General Admin	Personnel Services	Employee Benefits	Unemployment Insurance	Civil Svc Commission	EMACS Team	Dedicated HR Services	Labor Relations
<b>Personnel Costs</b>										
Salaries & Benefits	S1	18,316,432	0	3,876,659	3,156,589	1,832,406	72,572	2,199,592	6,307,999	590,341
<i>Salary % Split</i>			<i>.00%</i>	<i>21.16%</i>	<i>17.23%</i>	<i>10.00%</i>	<i>.40%</i>	<i>12.01%</i>	<i>34.44%</i>	<i>3.22%</i>
other Staffing Expenses	P	560,136	0	7,414	493,167	54,507	163	3,905	0	0
<b>Subtotal - Personnel Costs</b>		<b>18,876,568</b>	<b>0</b>	<b>3,884,073</b>	<b>3,649,756</b>	<b>1,886,913</b>	<b>72,735</b>	<b>2,203,497</b>	<b>6,307,999</b>	<b>590,341</b>
<b>Services &amp; Supplies Cost</b>										
Services and Supplies	P	3,359,011	0	1,123,664	1,500,169	49,018	35,552	415,745	0	9,132
CentralServices	P	777,867	0	253,844	357,628	12,857	4,453	106,442	0	4,002
Travel and Related Expenses	P	7,914	0	1,763	1,865	16	935	1,567	0	0
Other Services & Supplies	P	355,606	0	24,790	301,609	1,966	873	10,877	0	1,538
Interfund Reimbursements	P	(2,419,739)	0	(550,493)	(1,904,657)	(29,317)	(10,154)	(242,709)	0	0
Miscellaneous Revenues	P	(4,005,243)	0	(168,479)	(3,381,299)	0	0	0	0	0
Miscellaneous Revenues- COVID 19	P	1,531	0	(7,438)	(4,142)	13,833	0	(242)	0	0
<b>Subtotal - Services &amp; Supplies</b>		<b>(1,923,053)</b>	<b>0</b>	<b>677,652</b>	<b>(3,128,826)</b>	<b>48,374</b>	<b>31,659</b>	<b>291,680</b>	<b>0</b>	<b>14,673</b>
<b>Department Cost Total</b>		<b>16,953,515</b>	<b>0</b>	<b>4,561,725</b>	<b>520,930</b>	<b>1,935,287</b>	<b>104,395</b>	<b>2,495,177</b>	<b>6,307,999</b>	<b>605,013</b>
<b>Adjustments to Cost</b>										
Subtotal - Adjustments		0	0	0	0	0	0	0	0	0
<b>Total Costs After Adjustments</b>		<b>16,953,515</b>	<b>0</b>	<b>4,561,725</b>	<b>520,930</b>	<b>1,935,287</b>	<b>104,395</b>	<b>2,495,177</b>	<b>6,307,999</b>	<b>605,013</b>
General Admin Distribution			0	0	0	0	0	0	0	0
<b>Grand Total</b>		<b>\$16,953,515</b>		<b>\$4,561,725</b>	<b>\$520,930</b>	<b>\$1,935,287</b>	<b>\$104,395</b>	<b>\$2,495,177</b>	<b>\$6,307,999</b>	<b>\$605,013</b>

**San Bernardino County, California**  
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**A. Department Costs**

Dept:6 720\_1000 Human Resources

Description		Amount	Commuter Services	HRD Admin Support-OCH
<b>Personnel Costs</b>				
Salaries & Benefits	S1	18,316,432	280,275	0
<i>Salary % Split</i>			<i>1.53%</i>	<i>.00%</i>
other Staffing Expenses	P	560,136	979	0
Subtotal - Personnel Costs		<u>18,876,568</u>	<u>281,255</u>	<u>0</u>
<b>Services &amp; Supplies Cost</b>				
Services and Supplies	P	3,359,011	225,729	0
CentralServices	P	777,867	38,640	0
Travel and Related Expenses	P	7,914	1,767	0
Other Services & Supplies	P	355,606	13,954	0
Interfund Reimbursements	P	(2,419,739)	(49,848)	367,438
Miscellaneous Revenues	P	(4,005,243)	(455,465)	0
Miscellaneous Revenues- COVID 19	P	1,531	(480)	0
Subtotal - Services & Supplies		<u>(1,923,053)</u>	<u>(225,704)</u>	<u>367,438</u>
<b>Department Cost Total</b>		<b>16,953,515</b>	<b>55,551</b>	<b>367,438</b>
<b>Adjustments to Cost</b>				
Subtotal - Adjustments		<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Costs After Adjustments</b>		<b>16,953,515</b>	<b>55,551</b>	<b>367,438</b>
General Admin Distribution			0	0
<b>Grand Total</b>		<u><u>\$16,953,515</u></u>	<u><u>\$55,551</u></u>	<u><u>\$367,438</u></u>
			not allocated	not allocated



**San Bernardino County, California**  
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**B. Incoming Costs - (Default Spread Salary%)**

Dept:6 720\_1000 Human Resources

Department	First Incoming	Second Incoming	Personnel Services	Employee Benefits	Unemploy- ment Insurance	Civil Svc Commission	EMACS Team	Dedicated HR Services	Labor Relations	Commuter Services
1 Building Depreciation Expense	\$78,430	\$0	\$16,600	\$13,516	\$7,846	\$311	\$9,419	\$27,010	\$2,528	\$1,200
Subtotal - 0000_0001 Building Depreciation	78,430	0	16,600	13,516	7,846	311	9,419	27,010	2,528	1,200
2 Depreciation Computer/ Equipment	333,953	0	70,681	57,552	33,409	1,323	40,104	115,010	10,763	5,110
Subtotal - 0000_0002 Compt Sftw & Equip Depr	333,953	0	70,681	57,552	33,409	1,323	40,104	115,010	10,763	5,110
3 PFMD Utilities	124,470	0	26,344	21,451	12,452	493	14,947	42,866	4,012	1,905
Subtotal - 0000_0003 PFMD Utilities	124,470	0	26,344	21,451	12,452	493	14,947	42,866	4,012	1,905
4 Legal Services	854,451	78,712	197,503	160,818	93,355	3,697	112,062	321,372	30,076	14,279
Subtotal - 171_1000 County Counsel	854,451	78,712	197,503	160,818	93,355	3,697	112,062	321,372	30,076	14,279
5 Reporting	11,368	659	2,545	2,073	1,203	48	1,444	4,142	388	184
5 Special Projects	3,512	303	807	657	382	15	458	1,314	123	58
5 Transaction Processing	19,372	960	4,303	3,504	2,034	81	2,442	7,002	655	311
5 Payroll	16,722	731	3,694	3,008	1,746	69	2,096	6,011	563	267
5 SAP Team	38,873	969	8,433	6,866	3,986	158	4,785	13,721	1,284	610
Subtotal - 340_1000 Aud-Contr/Treas/Tax Coll	89,847	3,622	19,783	16,108	9,351	370	11,225	32,190	3,013	1,430
6 Personnel Services	0	30,501	6,456	5,257	3,051	121	3,663	10,504	983	467
6 Employee Benefits	0	4,856	1,028	837	486	19	583	1,672	157	74
6 Unemployment Insurance	0	3,060	648	527	306	12	367	1,054	99	47
6 Civil Svc Commission	0	690	146	119	69	3	83	238	22	11
6 EMACS Team	0	18,474	3,910	3,184	1,848	73	2,219	6,362	595	283
6 Labor Relations	0	4,114	871	709	412	16	494	1,417	133	63
Subtotal - 720_1000 Human Resources	0	61,695	13,058	10,632	6,172	244	7,409	21,247	1,988	944
7 Budget & Admin Supp Svcs	0	63,343	13,407	10,916	6,337	251	7,607	21,815	2,042	969
Subtotal - 110_1000 County Admin Office	0	63,343	13,407	10,916	6,337	251	7,607	21,815	2,042	969
8 Purchasing Services	0	6,665	1,411	1,149	667	26	800	2,295	215	102
Subtotal - 761_1000 Purchasing	0	6,665	1,411	1,149	667	26	800	2,295	215	102
9 Countywide GIS Services	0	20,674	4,376	3,563	2,068	82	2,483	7,120	666	316
Subtotal - 120_1000 Innovation & Technology Dept.	0	20,674	4,376	3,563	2,068	82	2,483	7,120	666	316
10 Maintenance Services	0	(3,452)	(731)	(595)	(345)	(14)	(414)	(1,189)	(111)	(53)

**San Bernardino County, California**  
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**B. Incoming Costs - (Default Spread Salary%)**

Dept:6 720\_1000 Human Resources

Department	First Incoming	Second Incoming	Personnel Services	Employee Benefits	Unemployment Insurance	Civil Svc Commission	EMACS Team	Dedicated HR Services	Labor Relations	Commuter Services
Subtotal - 7302_1000 PFMD Fac Mgmt - Maintenance	\$0	\$(3,452)	\$(731)	\$(595)	\$(345)	\$(14)	\$(414)	\$(1,189)	\$(111)	\$(53)
11 Custodial Services	0	24,593	5,205	4,238	2,460	97	2,953	8,470	793	376
Subtotal - 7303_1000 PFMD Fac Mgmt - Custodial	0	24,593	5,205	4,238	2,460	97	2,953	8,470	793	376
12 Grounds Services	0	167	35	29	17	1	20	58	5	3
Subtotal - 7304_1000 PFMD Fac Mgmt - Grounds	0	167	35	29	17	1	20	58	5	3
<b>Total Incoming</b>	<b>1,481,151</b>	<b>256,022</b>	<b>367,671</b>	<b>299,378</b>	<b>173,790</b>	<b>6,883</b>	<b>208,614</b>	<b>598,265</b>	<b>55,989</b>	<b>26,582</b>
<b>C. Total Allocated</b>		<b>\$18,690,688</b>	<b>\$4,929,396</b>	<b>\$820,308</b>	<b>\$2,109,076</b>	<b>\$111,277</b>	<b>\$2,703,791</b>	<b>\$6,906,265</b>	<b>\$661,002</b>	<b>\$82,133</b>
			26.37%	4.39%	11.28%	0.60%	14.47%	36.95%	3.54%	0.44%

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**B. Incoming Costs - (Default Spread Salary%)**

Dept:6 720\_1000 Human Resources

Department	First Incoming	Second Incoming	HRD Admin Support-OCH
1 Building Depreciation Expense	\$78,430	\$0	\$0
Subtotal - 0000_0001 Building Depreciation	78,430	0	0
2 Depreciation Computer/ Equipment	333,953	0	0
Subtotal - 0000_0002 Compt Sftw & Equip Depr	333,953	0	0
3 PFMD Utilities	124,470	0	0
Subtotal - 0000_0003 PFMD Utilities	124,470	0	0
4 Legal Services	854,451	78,712	0
Subtotal - 171_1000 County Counsel	854,451	78,712	0
5 Reporting	11,368	659	0
5 Special Projects	3,512	303	0
5 Transaction Processing	19,372	960	0
5 Payroll	16,722	731	0
5 SAP Team	38,873	969	0
Subtotal - 340_1000 Aud-Contr/Treas/Tax Coll	89,847	3,622	0
6 Personnel Services	0	30,501	0
6 Employee Benefits	0	4,856	0
6 Unemployment Insurance	0	3,060	0
6 Civil Svc Commission	0	690	0
6 EMACS Team	0	18,474	0
6 Labor Relations	0	4,114	0
Subtotal - 720_1000 Human Resources	0	61,695	0
7 Budget & Admin Supp Svcs	0	63,343	0
Subtotal - 110_1000 County Admin Office	0	63,343	0
8 Purchasing Services	0	6,665	0
Subtotal - 761_1000 Purchasing	0	6,665	0
9 Countywide GIS Services	0	20,674	0
Subtotal - 120_1000 Innovatn & Technology Dept.	0	20,674	0
10 Maintenance Services	0	(3,452)	0

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**B. Incoming Costs - (Default Spread Salary%)**

Dept:6 720\_1000 Human Resources

Department	First Incoming	Second Incoming	HRD Admin Support-OCH
Subtotal - 7302_1000 PFMD Fac Mgmt - Maintenance	\$0	\$(3,452)	\$0
11 Custodial Services	0	24,593	0
Subtotal - 7303_1000 PFMD Fac Mgmt - Custodial	0	24,593	0
12 Grounds Services	0	167	0
Subtotal - 7304_1000 PFMD Fac Mgmt - Grounds	0	167	0
<b>Total Incoming</b>	<b>1,481,151</b>	<b>256,022</b>	<b>0</b>
<b>C. Total Allocated</b>		<b>\$18,690,688</b>	<b>\$367,438</b>
			1.97%

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**Personnel Services Allocations**

**Dept:6 720\_1000 Human Resources**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 171_1000 County Counsel	87.78	0.0%	\$21,063	\$0	\$21,063	\$0	\$21,063
5 340_1000 Aud-Contr/Treas/Tax Coll	262.96	1.0%	63,100	0	63,100	0	63,100
6 720_1000 Human Resources	127.11	1.0%	30,501	0	30,501	0	30,501
7 110_1000 County Admin Office	47.22	0.0%	11,331	0	11,331	129	11,460
8 761_1000 Purchasing	25.56	0.0%	6,132	0	6,132	70	6,202
9 120_1000 Innovation & Technology Dept.	8.85	0.0%	2,124	0	2,124	24	2,148
10 7302_1000 PFMD Fac Mgmt - Maintenance	66.51	0.0%	15,960	0	15,960	182	16,141
11 7303_1000 PFMD Fac Mgmt - Custodial	31.46	0.0%	7,549	0	7,549	86	7,635
12 7304_1000 PFMD Fac Mgmt - Grounds	5.55	0.0%	1,331	0	1,331	15	1,346
14 782_1000 RES Leasing & Acquisition	32.30	0.0%	7,750	0	7,750	88	7,838
15 120_4020 ITD-Telecomm Svcs	84.67	0.0%	20,317	0	20,317	231	20,548
16 120_4042 ITD-Bus Solutions Dev	67.78	0.0%	16,264	0	16,264	185	16,449
17 120_4048 ITD-Computer Operations	130.74	1.0%	31,372	0	31,372	357	31,730
18 670_4250 DPW-Solid Waste Mgmt	78.19	0.0%	18,761	0	18,761	214	18,975
19 731_4120 Risk Management	56.04	0.0%	13,447	0	13,447	153	13,600
20 761_4000 Printing Services	12.11	0.0%	2,906	0	2,906	33	2,939
21 761_4004 Surplus Property/ Storage	4.93	0.0%	1,182	0	1,182	13	1,195
22 761_4008 Mail/Courier Service	18.48	0.0%	4,435	0	4,435	50	4,485
23 791_4064 Fleet Management	85.81	0.0%	20,592	0	20,592	234	20,826
24 911_4200 Medical Center	3,617.22	18.0%	867,985	0	867,985	9,880	877,865
25 100_1000 Board Of Supervisors	50.74	0.0%	12,176	0	12,176	139	12,314
26 101_1000 Alcohol and Drug Svcs	90.70	0.0%	21,765	0	21,765	248	22,013
28 104_2468 Div 10 Medical Svcs	94.07	0.0%	22,574	0	22,574	257	22,831
29 105_1378 CSA 70 Countywide	73.30	0.0%	17,588	0	17,588	200	17,788
30 106_2410 SBC Fire Protection District	206.59	1.0%	49,574	0	49,574	564	50,138
31 107_2419 Household Haz Waste	21.81	0.0%	5,235	0	5,235	60	5,294
32 107_2421 Office of Fire Marshal Hazmat	41.19	0.0%	9,883	0	9,883	112	9,995
33 108_2426 SBC Office of Emerg Services	14.04	0.0%	3,368	0	3,368	38	3,407
36 110_2726 Disaster Recovery	1.85	0.0%	444	0	444	5	449
37 111_2686 I.C.E.M.A	11.96	0.0%	2,871	0	2,871	33	2,903
38 113_1000 Law & Justice Group Admin	0.96	0.0%	231	0	231	3	234
40 115_1000 Community Services Group	2.22	0.0%	533	0	533	6	539
51 160_1000 Clerk Of The Board	13.33	0.0%	3,199	0	3,199	36	3,236
53 180_1462 CSA 70 Zn M Rd Wndr Vly	0.78	0.0%	187	0	187	2	189
55 197_2510 Flood Control Admin	130.59	1.0%	31,337	0	31,337	357	31,694
56 200_1312 CSA 20 Joshua Tree Park	5.70	0.0%	1,369	0	1,369	16	1,384
57 205_1464 CSA 70 Zone M Wndr Vly	0.44	0.0%	107	0	107	1	108
62 245_1318 CSA 29 Lucern Valley	2.56	0.0%	613	0	613	7	620
64 300_1330 CSA 40 Elephant Mtn	1.93	0.0%	462	0	462	5	467
70 311_1000 Assessor-Recorder-Clerk	221.89	1.0%	53,244	0	53,244	606	53,850
82 415_1360 CSA 63 Oak Glen-Yucaipa	1.93	0.0%	462	0	462	5	467
86 441_1000 Sheriff-Contracts	554.07	3.0%	132,955	0	132,955	1,513	134,468

**San Bernardino County, California**  
**2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024**

Actual FY 2021-2022  
 3/13/2023

**Personnel Services Allocations**

Dept:6 720\_1000 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
87 442_1000 Sheriff-Detentions	1,221.00	6%	\$292,990	\$0	\$292,990	\$3,335	\$296,325
88 443_1000 Sheriff-Coroner/ Public Adm	1,554.78	8%	373,083	0	373,083	4,247	377,329
90 450_1000 Dist Atty-Crim Prosecution	513.30	3%	123,170	0	123,170	1,402	124,572
91 452_1000 Child Support Services	410.67	2%	98,543	0	98,543	1,122	99,665
92 481_1000 Probation	1,073.33	5%	257,556	0	257,556	2,932	260,488
93 482_1000 Probation Juvenile Justice Gra	45.04	0%	10,807	0	10,807	123	10,930
96 491_1000 Public Defender	222.63	1%	53,422	0	53,422	608	54,030
98 498_2240 IHSS Public Authority	33.96	0%	8,150	0	8,150	93	8,242
100 501_1000 Human Srvc Admin Claim	4,306.89	21%	1,033,476	0	1,033,476	11,764	1,045,240
101 529_1036 Aging & Adult Svcs	53.78	0%	12,904	0	12,904	147	13,051
102 536_1000 Public Guardian-Consvtr	51.78	0%	12,425	0	12,425	141	12,566
103 540_1000 Veterans Affairs	21.74	0%	5,217	0	5,217	59	5,276
104 547_1810 CSA 120 Etiwanda Endowmt	1.96	0%	471	0	471	5	476
106 571_2260 Workforce Development	74.89	0%	17,970	0	17,970	205	18,175
108 580_2434 Vily Regional Service Zone	290.37	1%	69,677	0	69,677	793	70,470
109 590_2442 N Desert Regional Srvc Zone	131.89	1%	31,648	0	31,648	360	32,008
110 591_2220 Preschool Services	543.85	3%	130,502	0	130,502	1,485	131,988
111 600_2448 Mountain Regional Service Zone	79.22	0%	19,010	0	19,010	216	19,226
112 601_1000 Economic Development Agency	7.56	0%	1,813	0	1,813	21	1,834
113 610_2454 South Desert Rgnl Srvc Zone	47.85	0%	11,482	0	11,482	131	11,613
114 611_1000 Agriculture/W & M	53.74	0%	12,896	0	12,896	147	13,042
115 620_2580 Big Bear Valley Park & Rec	21.78	0%	5,226	0	5,226	59	5,285
116 620_2582 Big Bear Alpine Zoo	17.89	0%	4,293	0	4,293	49	4,341
117 621_1000 OHS	10.81	0%	2,595	0	2,595	30	2,625
118 621_2476 Community Dev & Housing	24.41	0%	5,857	0	5,857	67	5,923
120 625_2584 Bloomington Park & Rec	2.07	0%	498	0	498	6	503
121 631_1000 Airports	16.41	0%	3,937	0	3,937	45	3,982
122 640_2600 County Library	200.19	1%	48,036	0	48,036	547	48,583
123 651_1000 County Museum	17.56	0%	4,213	0	4,213	48	4,261
124 652_1000 Regional Parks	71.00	0%	17,037	0	17,037	194	17,231
125 665_2000 DPW-Transportation	254.93	1%	61,172	0	61,172	696	61,868
126 666_1000 DPW-Surveyor	16.30	0%	3,910	0	3,910	45	3,955
127 680_1000 Registrar Of Voters	103.26	1%	24,778	0	24,778	282	25,060
128 691_1000 LUS-Admin	15.52	0%	3,724	0	3,724	42	3,766
129 692_1000 LUS-Building and Safety	39.15	0%	9,394	0	9,394	107	9,501
130 693_1000 LUS-Code Enforcement	53.30	0%	12,789	0	12,789	146	12,934
131 695_1000 LUS Planning	29.56	0%	7,092	0	7,092	81	7,173
134 736_1000 HR-Ctr for Emp Hlth & WlIn	10.78	0%	2,586	0	2,586	29	2,616
138 862_5039 SBC Transport Authority	66.93	0%	16,059	0	16,059	183	16,242
140 883_5008 Consolid Fire Agy East Vly	61.22	0%	14,691	0	14,691	167	14,858
141 890_5012 L.A.F.C.O.	3.85	0%	924	0	924	11	935
143 903_9900 CFF Commission (First 5)	19.70	0%	4,728	0	4,728	54	4,782

**San Bernardino County, California**  
**2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024**

Actual FY 2021-2022  
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**Personnel Services Allocations**

Dept:6 720\_1000 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
144 920_1000 Behavioral Health	495.04	2.%	\$118,789	\$0	\$118,789	\$1,352	\$120,141
145 920_2200 Mental Health Services Act	494.37	2.%	118,629	0	118,629	1,350	119,979
147 930_1000 Public Health	985.81	5.%	236,555	0	236,555	2,693	239,248
148 933_1000 PH-Cal Children's Svcs	150.89	1.%	36,207	0	36,207	412	36,619
<b>Subtotal</b>	20,316.85	100.%	4,875,210	0	4,875,210	54,187	4,929,396
Direct Bills					0		0
<b>Total</b>					<b>\$4,875,210</b>		<b>\$4,929,396</b>

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

**San Bernardino County, California**  
**2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024**

Actual FY 2021-2022  
 3/13/2023

**Employee Benefits Allocations**

Dept:6 720\_1000 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 171_1000 County Counsel	87.78	0.0%	\$3,353	\$0	\$3,353	\$0	\$3,353
5 340_1000 Aud-Contr/Treas/Tax Coll	262.96	1.0%	10,046	0	10,046	0	10,046
6 720_1000 Human Resources	127.11	1.0%	4,856	0	4,856	0	4,856
7 110_1000 County Admin Office	47.22	0.0%	1,804	0	1,804	105	1,909
8 761_1000 Purchasing	25.56	0.0%	976	0	976	57	1,033
9 120_1000 Innovation & Technology Dept.	8.85	0.0%	338	0	338	20	358
10 7302_1000 PFMD Fac Mgmt - Maintenance	66.51	0.0%	2,541	0	2,541	148	2,689
11 7303_1000 PFMD Fac Mgmt - Custodial	31.46	0.0%	1,202	0	1,202	70	1,272
12 7304_1000 PFMD Fac Mgmt - Grounds	5.55	0.0%	212	0	212	12	224
14 782_1000 RES Leasing & Acquisition	32.30	0.0%	1,234	0	1,234	72	1,306
15 120_4020 ITD-Telecomm Svcs	84.67	0.0%	3,235	0	3,235	188	3,423
16 120_4042 ITD-Bus Solutions Dev	67.78	0.0%	2,589	0	2,589	151	2,740
17 120_4048 ITD-Computer Operations	130.74	1.0%	4,995	0	4,995	291	5,286
18 670_4250 DPW-Solid Waste Mgmt	78.19	0.0%	2,987	0	2,987	174	3,161
19 731_4120 Risk Management	56.04	0.0%	2,141	0	2,141	125	2,265
20 761_4000 Printing Services	12.11	0.0%	463	0	463	27	490
21 761_4004 Surplus Property/ Storage	4.93	0.0%	188	0	188	11	199
22 761_4008 Mail/Courier Service	18.48	0.0%	706	0	706	41	747
23 791_4064 Fleet Management	85.81	0.0%	3,278	0	3,278	191	3,469
24 911_4200 Medical Center	3,617.22	18.0%	138,193	0	138,193	8,045	146,237
25 100_1000 Board Of Supervisors	50.74	0.0%	1,939	0	1,939	113	2,051
26 101_1000 Alcohol and Drug Svcs	90.70	0.0%	3,465	0	3,465	202	3,667
28 104_2468 Div 10 Medical Svcs	94.07	0.0%	3,594	0	3,594	209	3,803
29 105_1378 CSA 70 Countywide	73.30	0.0%	2,800	0	2,800	163	2,963
30 106_2410 SBC Fire Protection District	206.59	1.0%	7,893	0	7,893	459	8,352
31 107_2419 Household Haz Waste	21.81	0.0%	833	0	833	49	882
32 107_2421 Office of Fire Marshal Hazmat	41.19	0.0%	1,573	0	1,573	92	1,665
33 108_2426 SBC Office of Emerg Services	14.04	0.0%	536	0	536	31	567
36 110_2726 Disaster Recovery	1.85	0.0%	71	0	71	4	75
37 111_2686 I.C.E.M.A	11.96	0.0%	457	0	457	27	484
38 113_1000 Law & Justice Group Admin	0.96	0.0%	37	0	37	2	39
40 115_1000 Community Services Group	2.22	0.0%	85	0	85	5	90
51 160_1000 Clerk Of The Board	13.33	0.0%	509	0	509	30	539
53 180_1462 CSA 70 Zn M Rd Wndr Vly	0.78	0.0%	30	0	30	2	31
55 197_2510 Flood Control Admin	130.59	1.0%	4,989	0	4,989	290	5,280
56 200_1312 CSA 20 Joshua Tree Park	5.70	0.0%	218	0	218	13	231
57 205_1464 CSA 70 Zone M Wndr Vly	0.44	0.0%	17	0	17	1	18
62 245_1318 CSA 29 Lucern Valley	2.56	0.0%	98	0	98	6	103
64 300_1330 CSA 40 Elephant Mtn	1.93	0.0%	74	0	74	4	78
70 311_1000 Assessor-Recorder-Clerk	221.89	1.0%	8,477	0	8,477	493	8,971
82 415_1360 CSA 63 Oak Glen-Yucaipa	1.93	0.0%	74	0	74	4	78
86 441_1000 Sheriff-Contracts	554.07	3.0%	21,168	0	21,168	1,232	22,400



**San Bernardino County, California**  
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**Employee Benefits Allocations**

Dept:6 720\_1000 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
87 442_1000 Sheriff-Detentions	1,221.00	6%	\$46,647	\$0	\$46,647	\$2,716	\$49,363
88 443_1000 Sheriff-Coroner/ Public Adm	1,554.78	8%	59,399	0	59,399	3,458	62,857
90 450_1000 Dist Atty-Crim Prosecution	513.30	3%	19,610	0	19,610	1,142	20,752
91 452_1000 Child Support Services	410.67	2%	15,689	0	15,689	913	16,602
92 481_1000 Probation	1,073.33	5%	41,006	0	41,006	2,387	43,393
93 482_1000 Probation Juvenile Justice Gra	45.04	0%	1,721	0	1,721	100	1,821
96 491_1000 Public Defender	222.63	1%	8,505	0	8,505	495	9,000
98 498_2240 IHSS Public Authority	33.96	0%	1,298	0	1,298	76	1,373
100 501_1000 Human Srvc Admin Claim	4,306.89	21%	164,541	0	164,541	9,579	174,119
101 529_1036 Aging & Adult Svcs	53.78	0%	2,055	0	2,055	120	2,174
102 536_1000 Public Guardian-Consvtr	51.78	0%	1,978	0	1,978	115	2,093
103 540_1000 Veterans Affairs	21.74	0%	831	0	831	48	879
104 547_1810 CSA 120 Etiwanda Endowmt	1.96	0%	75	0	75	4	79
106 571_2260 Workforce Development	74.89	0%	2,861	0	2,861	167	3,028
108 580_2434 Vly Regional Service Zone	290.37	1%	11,093	0	11,093	646	11,739
109 590_2442 N Desert Regional Srvc Zone	131.89	1%	5,039	0	5,039	293	5,332
110 591_2220 Preschool Services	543.85	3%	20,777	0	20,777	1,210	21,987
111 600_2448 Mountain Regional Service Zone	79.22	0%	3,027	0	3,027	176	3,203
112 601_1000 Economic Development Agency	7.56	0%	289	0	289	17	305
113 610_2454 South Desert Rgnl Srvc Zone	47.85	0%	1,828	0	1,828	106	1,935
114 611_1000 Agriculture/W & M	53.74	0%	2,053	0	2,053	120	2,173
115 620_2580 Big Bear Valley Park & Rec	21.78	0%	832	0	832	48	880
116 620_2582 Big Bear Alpine Zoo	17.89	0%	683	0	683	40	723
117 621_1000 OHS	10.81	0%	413	0	413	24	437
118 621_2476 Community Dev & Housing	24.41	0%	932	0	932	54	987
120 625_2584 Bloomington Park & Rec	2.07	0%	79	0	79	5	84
121 631_1000 Airports	16.41	0%	627	0	627	36	663
122 640_2600 County Library	200.19	1%	7,648	0	7,648	445	8,093
123 651_1000 County Museum	17.56	0%	671	0	671	39	710
124 652_1000 Regional Parks	71.00	0%	2,712	0	2,712	158	2,870
125 665_2000 DPW-Transportation	254.93	1%	9,739	0	9,739	567	10,306
126 666_1000 DPW-Surveyor	16.30	0%	623	0	623	36	659
127 680_1000 Registrar Of Voters	103.26	1%	3,945	0	3,945	230	4,175
128 691_1000 LUS-Admin	15.52	0%	593	0	593	35	627
129 692_1000 LUS-Building and Safety	39.15	0%	1,496	0	1,496	87	1,583
130 693_1000 LUS-Code Enforcement	53.30	0%	2,036	0	2,036	119	2,155
131 695_1000 LUS Planning	29.56	0%	1,129	0	1,129	66	1,195
134 736_1000 HR-Ctr for Emp Hlth & WlIn	10.78	0%	412	0	412	24	436
138 862_5039 SBC Transport Authority	66.93	0%	2,557	0	2,557	149	2,706
140 883_5008 Consolid Fire Agy East Vly	61.22	0%	2,339	0	2,339	136	2,475
141 890_5012 L.A.F.C.O.	3.85	0%	147	0	147	9	156
143 903_9900 CFF Commission (First 5)	19.70	0%	753	0	753	44	797

**San Bernardino County, California**  
**2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024**

Actual FY 2021-2022  
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**Employee Benefits Allocations**

Dept:6 720\_1000 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
144 920_1000 Behavioral Health	495.04	2.%	\$18,912	\$0	\$18,912	\$1,101	\$20,013
145 920_2200 Mental Health Services Act	494.37	2.%	18,887	0	18,887	1,099	19,986
147 930_1000 Public Health	985.81	5.%	37,662	0	37,662	2,192	39,855
148 933_1000 PH-Cal Children's Svcs	150.89	1.%	5,765	0	5,765	336	6,100
<b>Subtotal</b>	20,316.85	100.%	776,186	0	776,186	44,122	820,308
Direct Bills					0		0
<b>Total</b>					<b>\$776,186</b>		<b>\$820,308</b>

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

**San Bernardino County, California**  
**2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024**

Actual FY 2021-2022  
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**Unemployment Insurance Allocations**

Dept:6 720\_1000 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 340_1000 Aud-Contr/Treas/Tax Coll	11,312.36	1.0%	\$12,662	\$0	\$12,662	\$0	\$12,662
6 720_1000 Human Resources	2,734.03	0.0%	3,060	0	3,060	0	3,060
8 761_1000 Purchasing	3,564.23	0.0%	3,989	0	3,989	49	4,039
10 7302_1000 PFMD Fac Mgmt - Maintenance	2,523.71	0.0%	2,825	0	2,825	35	2,860
11 7303_1000 PFMD Fac Mgmt - Custodial	7,242.95	0.0%	8,107	0	8,107	100	8,207
13 770_1000 PFMD- Project Mgmt Division	10,171.24	1.0%	11,385	0	11,385	141	11,526
15 120_4020 ITD-Telecomm Svcs	1,746.56	0.0%	1,955	0	1,955	24	1,979
16 120_4042 ITD-Bus Solutions Dev	3,533.16	0.0%	3,955	0	3,955	49	4,004
18 670_4250 DPW-Solid Waste Mgmt	6,470.57	0.0%	7,242	0	7,242	90	7,332
19 731_4120 Risk Management	3,734.02	0.0%	4,179	0	4,179	52	4,231
22 761_4008 Mail/Courier Service	4,525.13	0.0%	5,065	0	5,065	63	5,128
23 791_4064 Fleet Management	15,069.03	1.0%	16,867	0	16,867	209	17,076
24 911_4200 Medical Center	267,363.24	14.0%	299,257	0	299,257	3,707	302,964
25 100_1000 Board Of Supervisors	22,143.46	1.0%	24,785	0	24,785	307	25,092
26 101_1000 Alcohol and Drug Svcs	392.94	0.0%	440	0	440	5	445
51 160_1000 Clerk Of The Board	135.14	0.0%	151	0	151	2	153
55 197_2510 Flood Control Admin	5,229.85	0.0%	5,854	0	5,854	73	5,926
70 311_1000 Assessor-Recorder-Clerk	24,005.81	1.0%	26,869	0	26,869	333	27,202
86 441_1000 Sheriff-Contracts	14,012.03	1.0%	15,684	0	15,684	194	15,878
87 442_1000 Sheriff-Detentions	54,459.66	3.0%	60,956	0	60,956	755	61,711
88 443_1000 Sheriff-Coroner/ Public Adm	71,391.45	4.0%	79,908	0	79,908	990	80,898
90 450_1000 Dist Atty-Crim Prosecution	12,181.41	1.0%	13,635	0	13,635	169	13,803
91 452_1000 Child Support Services	8,060.60	0.0%	9,022	0	9,022	112	9,134
92 481_1000 Probation	62,029.17	3.0%	69,429	0	69,429	860	70,289
96 491_1000 Public Defender	669.67	0.0%	750	0	750	9	759
98 498_2240 IHSS Public Authority	6,630.65	0.0%	7,422	0	7,422	92	7,514
100 501_1000 Human Srvc Admin Claim	316,660.03	17.0%	354,434	0	354,434	4,390	358,825
101 529_1036 Aging & Adult Svcs	7,295.82	0.0%	8,166	0	8,166	101	8,267
102 536_1000 Public Guardian-Consrvtr	339.45	0.0%	380	0	380	5	385
103 540_1000 Veterans Affairs	2,012.25	0.0%	2,252	0	2,252	28	2,280
106 571_2260 Workforce Development	30,774.79	2.0%	34,446	0	34,446	427	34,873
110 591_2220 Preschool Services	305,340.24	16.0%	341,764	0	341,764	4,233	345,998
114 611_1000 Agriculture/W & M	1,554.04	0.0%	1,739	0	1,739	22	1,761
122 640_2600 County Library	16,885.97	1.0%	18,900	0	18,900	234	19,134
123 651_1000 County Museum	1,980.76	0.0%	2,217	0	2,217	27	2,245
124 652_1000 Regional Parks	4,556.43	0.0%	5,100	0	5,100	63	5,163
125 665_2000 DPW-Transportation	56,100.73	3.0%	62,793	0	62,793	778	63,571
127 680_1000 Registrar Of Voters	97,793.87	5.0%	109,460	0	109,460	1,356	110,816
129 692_1000 LUS-Building and Safety	4,356.14	0.0%	4,876	0	4,876	60	4,936
130 693_1000 LUS-Code Enforcement	116.86	0.0%	131	0	131	2	132
140 883_5008 Consolid Fire Agy East Vly	649.34	0.0%	727	0	727	9	736
143 903_9900 CFF Commission (First 5)	2,729.27	0.0%	3,055	0	3,055	38	3,093

**San Bernardino County, California**  
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Actual FY 2021-2022  
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**Unemployment Insurance Allocations**

Dept:6 720\_1000 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
144 920_1000 Behavioral Health	39,335.35	2.%	\$44,028	\$0	\$44,028	\$545	\$44,573
145 920_2200 Mental Health Services Act	19,796.67	1.%	22,158	0	22,158	274	22,433
147 930_1000 Public Health	313,930.79	17.%	351,380	0	351,380	4,352	355,732
148 933_1000 PH-Cal Children's Svcs	4,803.36	0.%	5,376	0	5,376	67	5,443
149 9991_0005 All Other	13,071.43	1.%	14,631	0	14,631	181	14,812
<b>Subtotal</b>	<b>1,861,415.64</b>	<b>100.%</b>	<b>2,083,463</b>	<b>0</b>	<b>2,083,463</b>	<b>25,613</b>	<b>2,109,076</b>
Direct Bills					0		0
<b>Total</b>					<b>\$2,083,463</b>		<b>\$2,109,076</b>

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

**San Bernardino County, California**  
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Civil Svc Commission Allocations

Dept:6 720\_1000 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 171_1000 County Counsel	87.78	0.0%	\$476	\$0	\$476	\$0	\$476
5 340_1000 Aud-Contr/Treas/Tax Coll	262.96	1.0%	1,427	0	1,427	0	1,427
6 720_1000 Human Resources	127.11	1.0%	690	0	690	0	690
7 110_1000 County Admin Office	47.22	0.0%	256	0	256	2	259
8 761_1000 Purchasing	25.56	0.0%	139	0	139	1	140
9 120_1000 Innovation & Technology Dept.	8.85	0.0%	48	0	48	0	48
10 7302_1000 PFMD Fac Mgmt - Maintenance	66.51	0.0%	361	0	361	3	364
11 7303_1000 PFMD Fac Mgmt - Custodial	31.46	0.0%	171	0	171	2	172
12 7304_1000 PFMD Fac Mgmt - Grounds	5.55	0.0%	30	0	30	0	30
14 782_1000 RES Leasing & Acquisition	32.30	0.0%	175	0	175	2	177
15 120_4020 ITD-Telecomm Svcs	84.67	0.0%	460	0	460	4	464
16 120_4042 ITD-Bus Solutions Dev	67.78	0.0%	368	0	368	3	371
17 120_4048 ITD-Computer Operations	130.74	1.0%	710	0	710	7	716
18 670_4250 DPW-Solid Waste Mgmt	78.19	0.0%	424	0	424	4	428
19 731_4120 Risk Management	56.04	0.0%	304	0	304	3	307
20 761_4000 Printing Services	12.11	0.0%	66	0	66	1	66
21 761_4004 Surplus Property/ Storage	4.93	0.0%	27	0	27	0	27
22 761_4008 Mail/Courier Service	18.48	0.0%	100	0	100	1	101
23 791_4064 Fleet Management	85.81	0.0%	466	0	466	4	470
24 911_4200 Medical Center	3,617.22	18.0%	19,631	0	19,631	185	19,816
25 100_1000 Board Of Supervisors	50.74	0.0%	275	0	275	3	278
26 101_1000 Alcohol and Drug Svcs	90.70	0.0%	492	0	492	5	497
28 104_2468 Div 10 Medical Svcs	94.07	0.0%	511	0	511	5	515
29 105_1378 CSA 70 Countywide	73.30	0.0%	398	0	398	4	402
30 106_2410 SBC Fire Protection District	206.59	1.0%	1,121	0	1,121	11	1,132
31 107_2419 Household Haz Waste	21.81	0.0%	118	0	118	1	120
32 107_2421 Office of Fire Marshal Hazmat	41.19	0.0%	224	0	224	2	226
33 108_2426 SBC Office of Emerg Services	14.04	0.0%	76	0	76	1	77
36 110_2726 Disaster Recovery	1.85	0.0%	10	0	10	0	10
37 111_2686 I.C.E.M.A	11.96	0.0%	65	0	65	1	66
38 113_1000 Law & Justice Group Admin	0.96	0.0%	5	0	5	0	5
40 115_1000 Community Services Group	2.22	0.0%	12	0	12	0	12
51 160_1000 Clerk Of The Board	13.33	0.0%	72	0	72	1	73
53 180_1462 CSA 70 Zn M Rd Wndr Vly	0.78	0.0%	4	0	4	0	4
55 197_2510 Flood Control Admin	130.59	1.0%	709	0	709	7	715
56 200_1312 CSA 20 Joshua Tree Park	5.70	0.0%	31	0	31	0	31
57 205_1464 CSA 70 Zone M Wndr Vly	0.44	0.0%	2	0	2	0	2
62 245_1318 CSA 29 Lucern Valley	2.56	0.0%	14	0	14	0	14
64 300_1330 CSA 40 Elephant Mtn	1.93	0.0%	10	0	10	0	11
70 311_1000 Assessor-Recorder-Clerk	221.89	1.0%	1,204	0	1,204	11	1,216
82 415_1360 CSA 63 Oak Glen-Yucaipa	1.93	0.0%	10	0	10	0	11
86 441_1000 Sheriff-Contracts	554.07	3.0%	3,007	0	3,007	28	3,035

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Civil Svc Commission Allocations

Dept:6 720\_1000 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
87 442_1000 Sheriff-Detentions	1,221.00	6%	\$6,627	\$0	\$6,627	\$62	\$6,689
88 443_1000 Sheriff-Coroner/ Public Adm	1,554.78	8%	8,438	0	8,438	79	8,518
90 450_1000 Dist Atty-Crim Prosecution	513.30	3%	2,786	0	2,786	26	2,812
91 452_1000 Child Support Services	410.67	2%	2,229	0	2,229	21	2,250
92 481_1000 Probation	1,073.33	5%	5,825	0	5,825	55	5,880
93 482_1000 Probation Juvenile Justice Gra	45.04	0%	244	0	244	2	247
96 491_1000 Public Defender	222.63	1%	1,208	0	1,208	11	1,220
98 498_2240 IHSS Public Authority	33.96	0%	184	0	184	2	186
100 501_1000 Human Srvs Admin Claim	4,306.89	21%	23,374	0	23,374	220	23,594
101 529_1036 Aging & Adult Svcs	53.78	0%	292	0	292	3	295
102 536_1000 Public Guardian-Consvtr	51.78	0%	281	0	281	3	284
103 540_1000 Veterans Affairs	21.74	0%	118	0	118	1	119
104 547_1810 CSA 120 Etiwanda Endowmt	1.96	0%	11	0	11	0	11
106 571_2260 Workforce Development	74.89	0%	406	0	406	4	410
108 580_2434 Vly Regional Service Zone	290.37	1%	1,576	0	1,576	15	1,591
109 590_2442 N Desert Regional Srvs Zone	131.89	1%	716	0	716	7	723
110 591_2220 Preschool Services	543.85	3%	2,952	0	2,952	28	2,979
111 600_2448 Mountain Regional Service Zone	79.22	0%	430	0	430	4	434
112 601_1000 Economic Development Agency	7.56	0%	41	0	41	0	41
113 610_2454 South Desert Rgnl Srvs Zone	47.85	0%	260	0	260	2	262
114 611_1000 Agriculture/W & M	53.74	0%	292	0	292	3	294
115 620_2580 Big Bear Valley Park & Rec	21.78	0%	118	0	118	1	119
116 620_2582 Big Bear Alpine Zoo	17.89	0%	97	0	97	1	98
117 621_1000 OHS	10.81	0%	59	0	59	1	59
118 621_2476 Community Dev & Housing	24.41	0%	132	0	132	1	134
120 625_2584 Bloomington Park & Rec	2.07	0%	11	0	11	0	11
121 631_1000 Airports	16.41	0%	89	0	89	1	90
122 640_2600 County Library	200.19	1%	1,086	0	1,086	10	1,097
123 651_1000 County Museum	17.56	0%	95	0	95	1	96
124 652_1000 Regional Parks	71.00	0%	385	0	385	4	389
125 665_2000 DPW-Transportation	254.93	1%	1,384	0	1,384	13	1,397
126 666_1000 DPW-Surveyor	16.30	0%	88	0	88	1	89
127 680_1000 Registrar Of Voters	103.26	1%	560	0	560	5	566
128 691_1000 LUS-Admin	15.52	0%	84	0	84	1	85
129 692_1000 LUS-Building and Safety	39.15	0%	212	0	212	2	214
130 693_1000 LUS-Code Enforcement	53.30	0%	289	0	289	3	292
131 695_1000 LUS Planning	29.56	0%	160	0	160	2	162
134 736_1000 HR-Ctr for Emp Hlth & WlIn	10.78	0%	58	0	58	1	59
138 862_5039 SBC Transport Authority	66.93	0%	363	0	363	3	367
140 883_5008 Consolid Fire Agy East Vly	61.22	0%	332	0	332	3	335
141 890_5012 L.A.F.C.O.	3.85	0%	21	0	21	0	21
143 903_9900 CFF Commission (First 5)	19.70	0%	107	0	107	1	108

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**Civil Svc Commission Allocations**

Dept:6 720\_1000 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
144 920_1000 Behavioral Health	495.04	2.%	\$2,687	\$0	\$2,687	\$25	\$2,712
145 920_2200 Mental Health Services Act	494.37	2.%	2,683	0	2,683	25	2,708
147 930_1000 Public Health	985.81	5.%	5,350	0	5,350	50	5,401
148 933_1000 PH-Cal Children's Svcs	150.89	1.%	819	0	819	8	827
<b>Subtotal</b>	20,316.85	100.%	110,263	0	110,263	1,014	111,277
Direct Bills					0		0
<b>Total</b>					<b>\$110,263</b>		<b>\$111,277</b>

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

**San Bernardino County, California**  
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EMACS Team Allocations

Dept:6 720\_1000 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 171_1000 County Counsel	2,366.00	0.0%	\$11,709	\$0	\$11,709	\$0	\$11,709
5 340_1000 Aud-Contr/Treas/Tax Coll	7,035.00	1.0%	34,815	0	34,815	0	34,815
6 720_1000 Human Resources	3,733.00	1.0%	18,474	0	18,474	0	18,474
7 110_1000 County Admin Office	1,382.00	0.0%	6,839	0	6,839	81	6,920
8 761_1000 Purchasing	689.00	0.0%	3,410	0	3,410	40	3,450
9 120_1000 Innovation & Technology Dept.	239.00	0.0%	1,183	0	1,183	14	1,197
10 7302_1000 PFMD Fac Mgmt - Maintenance	1,822.77	0.0%	9,021	0	9,021	106	9,127
11 7303_1000 PFMD Fac Mgmt - Custodial	842.43	0.0%	4,169	0	4,169	49	4,218
12 7304_1000 PFMD Fac Mgmt - Grounds	150.79	0.0%	746	0	746	9	755
13 770_1000 PFMD- Project Mgmt Division	548.00	0.0%	2,712	0	2,712	32	2,744
14 782_1000 RES Leasing & Acquisition	885.00	0.0%	4,380	0	4,380	52	4,431
15 120_4020 ITD-Telecomm Svcs	2,294.00	0.0%	11,353	0	11,353	134	11,486
16 120_4042 ITD-Bus Solutions Dev	1,838.00	0.0%	9,096	0	9,096	107	9,203
17 120_4048 ITD-Computer Operations	3,540.00	1.0%	17,519	0	17,519	207	17,725
18 670_4250 DPW-Solid Waste Mgmt	2,125.00	0.0%	10,516	0	10,516	124	10,640
19 731_4120 Risk Management	1,527.00	0.0%	7,557	0	7,557	89	7,646
20 761_4000 Printing Services	333.00	0.0%	1,648	0	1,648	19	1,667
21 761_4004 Surplus Property/ Storage	135.00	0.0%	668	0	668	8	676
22 761_4008 Mail/Courier Service	504.00	0.0%	2,494	0	2,494	29	2,524
23 791_4064 Fleet Management	2,297.00	0.0%	11,367	0	11,367	134	11,501
24 911_4200 Medical Center	94,430.00	17.0%	467,319	0	467,319	5,509	472,828
25 100_1000 Board Of Supervisors	1,382.00	0.0%	6,839	0	6,839	81	6,920
26 101_1000 Alcohol and Drug Svcs	2,455.00	0.0%	12,149	0	12,149	143	12,293
28 104_2468 Div 10 Medical Svcs	2,495.00	0.0%	12,347	0	12,347	146	12,493
29 105_1378 CSA 70 Countywide	1,971.00	0.0%	9,754	0	9,754	115	9,869
30 106_2410 SBC Fire Protection District	5,580.00	1.0%	27,615	0	27,615	326	27,940
31 107_2419 Household Haz Waste	541.00	0.0%	2,677	0	2,677	32	2,709
32 107_2421 Office of Fire Marshal Hazmat	1,126.00	0.0%	5,572	0	5,572	66	5,638
33 108_2426 SBC Office of Emerg Services	367.00	0.0%	1,816	0	1,816	21	1,838
36 110_2726 Disaster Recovery	50.00	0.0%	247	0	247	3	250
37 111_2686 I.C.E.M.A	328.00	0.0%	1,623	0	1,623	19	1,642
38 113_1000 Law & Justice Group Admin	26.00	0.0%	129	0	129	2	130
40 115_1000 Community Services Group	62.00	0.0%	307	0	307	4	310
51 160_1000 Clerk Of The Board	357.00	0.0%	1,767	0	1,767	21	1,788
53 180_1462 CSA 70 Zn M Rd Wndr Vllly	21.00	0.0%	104	0	104	1	105
55 197_2510 Flood Control Admin	3,559.00	1.0%	17,613	0	17,613	208	17,821
56 200_1312 CSA 20 Joshua Tree Park	154.00	0.0%	762	0	762	9	771
57 205_1464 CSA 70 Zone M Wndr Vllly	13.00	0.0%	64	0	64	1	65
62 245_1318 CSA 29 Lucern Valley	70.00	0.0%	346	0	346	4	351
64 300_1330 CSA 40 Elephant Mtn	52.00	0.0%	257	0	257	3	260
70 311_1000 Assessor-Recorder-Clerk	6,003.00	1.0%	29,708	0	29,708	350	30,058
82 415_1360 CSA 63 Oak Glen-Yucaipa	32.00	0.0%	158	0	158	2	160



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**EMACS Team Allocations**

**Dept:6 720\_1000 Human Resources**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
86 441_1000 Sheriff-Contracts	15,012.00	3.0%	\$74,292	\$0	\$74,292	\$876	\$75,168
87 442_1000 Sheriff-Detentions	32,510.00	6.0%	160,887	0	160,887	1,897	162,783
88 443_1000 Sheriff-Coroner/ Public Adm	39,589.00	7.0%	195,920	0	195,920	2,310	198,229
90 450_1000 Dist Atty-Crim Prosecution	13,823.00	3.0%	68,408	0	68,408	806	69,214
91 452_1000 Child Support Services	11,055.00	2.0%	54,709	0	54,709	645	55,354
92 481_1000 Probation	28,699.00	5.0%	142,027	0	142,027	1,674	143,701
93 482_1000 Probation Juvenile Justice Gra	1,200.00	0.0%	5,939	0	5,939	70	6,009
96 491_1000 Public Defender	6,021.00	1.0%	29,797	0	29,797	351	30,148
98 498_2240 IHSS Public Authority	926.00	0.0%	4,583	0	4,583	54	4,637
100 501_1000 Human Srvc Admin Claim	114,037.00	21.0%	564,351	0	564,351	6,653	571,004
101 529_1036 Aging & Adult Svcs	1,440.00	0.0%	7,126	0	7,126	84	7,210
102 536_1000 Public Guardian-Consrvtr	1,408.00	0.0%	6,968	0	6,968	82	7,050
103 540_1000 Veterans Affairs	595.00	0.0%	2,945	0	2,945	35	2,979
104 547_1810 CSA 120 Etiwanda Endowmt	46.00	0.0%	228	0	228	3	230
106 571_2260 Workforce Development	2,005.00	0.0%	9,922	0	9,922	117	10,039
108 580_2434 Vily Regional Service Zone	7,822.00	1.0%	38,710	0	38,710	456	39,166
109 590_2442 N Desert Regional Srvc Zone	2,732.00	1.0%	13,520	0	13,520	159	13,680
110 591_2220 Preschool Services	13,422.00	2.0%	66,423	0	66,423	783	67,206
111 600_2448 Mountain Regional Service Zone	1,643.00	0.0%	8,131	0	8,131	96	8,227
112 601_1000 Economic Development Agency	212.00	0.0%	1,049	0	1,049	12	1,062
113 610_2454 South Desert Rgnl Srvc Zone	1,288.00	0.0%	6,374	0	6,374	75	6,449
114 611_1000 Agriculture/W & M	1,465.00	0.0%	7,250	0	7,250	85	7,336
115 620_2580 Big Bear Valley Park & Rec	422.00	0.0%	2,088	0	2,088	25	2,113
116 620_2582 Big Bear Alpine Zoo	491.00	0.0%	2,430	0	2,430	29	2,459
117 621_1000 OHS	293.00	0.0%	1,450	0	1,450	17	1,467
118 621_2476 Community Dev & Housing	658.00	0.0%	3,256	0	3,256	38	3,295
120 625_2584 Bloomington Park & Rec	62.00	0.0%	307	0	307	4	310
121 631_1000 Airports	447.00	0.0%	2,212	0	2,212	26	2,238
122 640_2600 County Library	5,454.00	1.0%	26,991	0	26,991	318	27,309
123 651_1000 County Museum	475.00	0.0%	2,351	0	2,351	28	2,378
124 652_1000 Regional Parks	1,482.00	0.0%	7,334	0	7,334	86	7,421
125 665_2000 DPW-Transportation	6,717.00	1.0%	33,241	0	33,241	392	33,633
126 666_1000 DPW-Surveyor	440.00	0.0%	2,177	0	2,177	26	2,203
127 680_1000 Registrar Of Voters	2,619.00	0.0%	12,961	0	12,961	153	13,114
128 691_1000 LUS-Admin	421.00	0.0%	2,083	0	2,083	25	2,108
129 692_1000 LUS-Building and Safety	1,049.00	0.0%	5,191	0	5,191	61	5,253
130 693_1000 LUS-Code Enforcement	1,403.00	0.0%	6,943	0	6,943	82	7,025
131 695_1000 LUS Planning	809.00	0.0%	4,004	0	4,004	47	4,051
132 725_5090 Barstow Cemetery District	156.00	0.0%	772	0	772	9	781
133 735_5093 29 Palms Cemetery District	52.00	0.0%	257	0	257	3	260
134 736_1000 HR-Ctr for Emp Hlth & WlIn	281.00	0.0%	1,391	0	1,391	16	1,407
137 800_5105 Hesperia Park & Recreation	2,744.00	1.0%	13,580	0	13,580	160	13,740

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**EMACS Team Allocations**

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Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
138 862_5039 SBC Transport Authority	1,825.00	0.0%	\$9,032	\$0	\$9,032	\$106	\$9,138
140 883_5008 Consolid Fire Agy East Vly	1,573.00	0.0%	7,785	0	7,785	92	7,876
141 890_5012 L.A.F.C.O.	104.00	0.0%	515	0	515	6	521
143 903_9900 CFF Commission (First 5)	533.00	0.0%	2,638	0	2,638	31	2,669
144 920_1000 Behavioral Health	13,391.00	2.0%	66,270	0	66,270	781	67,051
145 920_2200 Mental Health Services Act	13,180.00	2.0%	65,226	0	65,226	769	65,995
147 930_1000 Public Health	26,648.00	5.0%	131,877	0	131,877	1,555	133,431
148 933_1000 PH-Cal Children's Svcs	4,021.00	1.0%	19,899	0	19,899	235	20,134
149 9991_0005 All Other	76.00	0.0%	376	0	376	4	381
<b>Subtotal</b>	540,136.00	100.0%	2,673,046	0	2,673,046	30,745	2,703,791
Direct Bills					0		0
<b>Total</b>					<b>\$2,673,046</b>		<b>\$2,703,791</b>

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

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**Dedicated HR Services Allocations**

Dept:6 720\_1000 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 340_1000 Aud-Contr/Treas/Tax Coll	99,647.71	2.0%	\$107,721	\$(99,648)	\$8,074	\$0	\$8,074
17 120_4048 ITD-Computer Operations	94,935.34	2.0%	102,627	(94,935)	7,692	1,348	9,040
18 670_4250 DPW-Solid Waste Mgmt	17,775.81	0.0%	19,216	(17,776)	1,440	252	1,693
19 731_4120 Risk Management	131,163.19	2.0%	141,790	(131,163)	10,627	1,863	12,490
24 911_4200 Medical Center	1,328,634.36	21.0%	1,436,282	(1,328,634)	107,647	18,872	126,519
29 105_1378 CSA 70 Countywide	67,844.74	1.0%	73,342	(67,845)	5,497	964	6,461
30 106_2410 SBC Fire Protection District	491,373.40	8.0%	531,185	(491,373)	39,812	6,980	46,791
55 197_2510 Flood Control Admin	34,366.59	1.0%	37,151	(34,367)	2,784	488	3,273
70 311_1000 Assessor-Recorder-Clerk	95,677.15	2.0%	103,429	(95,677)	7,752	1,359	9,111
88 443_1000 Sheriff-Coroner/ Public Adm	252,201.28	4.0%	272,635	(252,201)	20,434	3,582	24,016
91 452_1000 Child Support Services	163,403.76	3.0%	176,643	(163,404)	13,239	2,321	15,560
92 481_1000 Probation	359,598.86	6.0%	388,734	(359,599)	29,135	5,108	34,243
96 491_1000 Public Defender	83,222.02	1.0%	89,965	(83,222)	6,743	1,182	7,925
100 501_1000 Human Srvc Admin Claim	1,851,654.74	29.0%	2,001,678	(1,851,655)	150,023	26,301	176,324
106 571_2260 Workforce Development	24,245.26	0.0%	26,210	(24,245)	1,964	344	2,309
110 591_2220 Preschool Services	249,199.84	4.0%	269,390	(249,200)	20,190	3,540	23,730
112 601_1000 Economic Development Agency	11,583.75	0.0%	12,522	(11,584)	939	165	1,103
118 621_2476 Community Dev & Housing	47,996.03	1.0%	51,885	(47,996)	3,889	682	4,570
125 665_2000 DPW-Transportation	58,376.35	1.0%	63,106	(58,376)	4,730	829	5,559
126 666_1000 DPW-Surveyor	4,740.21	0.0%	5,124	(4,740)	384	67	451
144 920_1000 Behavioral Health	556,780.50	9.0%	601,891	(556,781)	45,111	7,909	53,020
147 930_1000 Public Health	282,665.72	4.0%	305,568	(282,666)	22,902	4,015	26,917
<b>Subtotal</b>	<b>6,307,086.61</b>	<b>100.0%</b>	<b>6,818,093</b>	<b>(6,307,087)</b>	<b>511,006</b>	<b>88,171</b>	<b>599,178</b>
Direct Bills					6,307,087		6,307,087
<b>Total</b>					<b>\$6,818,093</b>		<b>\$6,906,265</b>

Basis Units: Actual Cost of HR Services  
 Source: County Financial System

**San Bernardino County, California**  
**2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024**

Actual FY 2021-2022  
 3/13/2023

Labor Relations Allocations

Dept:6 720\_1000 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 171_1000 County Counsel	87.78	0.0%	\$2,841	\$0	\$2,841	\$0	\$2,841
5 340_1000 Aud-Contr/Treas/Tax Coll	262.96	1.0%	8,511	0	8,511	0	8,511
6 720_1000 Human Resources	127.11	1.0%	4,114	0	4,114	0	4,114
7 110_1000 County Admin Office	47.22	0.0%	1,528	0	1,528	20	1,548
8 761_1000 Purchasing	25.56	0.0%	827	0	827	11	838
9 120_1000 Innovation & Technology Dept.	8.85	0.0%	286	0	286	4	290
10 7302_1000 PFMD Fac Mgmt - Maintenance	66.51	0.0%	2,153	0	2,153	28	2,180
11 7303_1000 PFMD Fac Mgmt - Custodial	31.46	0.0%	1,018	0	1,018	13	1,031
12 7304_1000 PFMD Fac Mgmt - Grounds	5.55	0.0%	180	0	180	2	182
14 782_1000 RES Leasing & Acquisition	32.30	0.0%	1,045	0	1,045	14	1,059
15 120_4020 ITD-Telecomm Svcs	84.67	0.0%	2,740	0	2,740	35	2,776
16 120_4042 ITD-Bus Solutions Dev	67.78	0.0%	2,194	0	2,194	28	2,222
17 120_4048 ITD-Computer Operations	130.74	1.0%	4,231	0	4,231	55	4,286
18 670_4250 DPW-Solid Waste Mgmt	78.19	0.0%	2,530	0	2,530	33	2,563
19 731_4120 Risk Management	56.04	0.0%	1,814	0	1,814	23	1,837
20 761_4000 Printing Services	12.11	0.0%	392	0	392	5	397
21 761_4004 Surplus Property/ Storage	4.93	0.0%	159	0	159	2	161
22 761_4008 Mail/Courier Service	18.48	0.0%	598	0	598	8	606
23 791_4064 Fleet Management	85.81	0.0%	2,777	0	2,777	36	2,813
24 911_4200 Medical Center	3,617.22	18.0%	117,068	0	117,068	1,516	118,584
25 100_1000 Board Of Supervisors	50.74	0.0%	1,642	0	1,642	21	1,663
26 101_1000 Alcohol and Drug Svcs	90.70	0.0%	2,936	0	2,936	38	2,974
28 104_2468 Div 10 Medical Svcs	94.07	0.0%	3,045	0	3,045	39	3,084
29 105_1378 CSA 70 Countywide	73.30	0.0%	2,372	0	2,372	31	2,403
30 106_2410 SBC Fire Protection District	206.59	1.0%	6,686	0	6,686	87	6,773
31 107_2419 Household Haz Waste	21.81	0.0%	706	0	706	9	715
32 107_2421 Office of Fire Marshal Hazmat	41.19	0.0%	1,333	0	1,333	17	1,350
33 108_2426 SBC Office of Emerg Services	14.04	0.0%	454	0	454	6	460
36 110_2726 Disaster Recovery	1.85	0.0%	60	0	60	1	61
37 111_2686 I.C.E.M.A	11.96	0.0%	387	0	387	5	392
38 113_1000 Law & Justice Group Admin	0.96	0.0%	31	0	31	0	32
40 115_1000 Community Services Group	2.22	0.0%	72	0	72	1	73
51 160_1000 Clerk Of The Board	13.33	0.0%	432	0	432	6	437
53 180_1462 CSA 70 Zn M Rd Wndr Vly	0.78	0.0%	25	0	25	0	25
55 197_2510 Flood Control Admin	130.59	1.0%	4,227	0	4,227	55	4,281
56 200_1312 CSA 20 Joshua Tree Park	5.70	0.0%	185	0	185	2	187
57 205_1464 CSA 70 Zone M Wndr Vly	0.44	0.0%	14	0	14	0	15
62 245_1318 CSA 29 Lucern Valley	2.56	0.0%	83	0	83	1	84
64 300_1330 CSA 40 Elephant Mtn	1.93	0.0%	62	0	62	1	63
70 311_1000 Assessor-Recorder-Clerk	221.89	1.0%	7,181	0	7,181	93	7,274
82 415_1360 CSA 63 Oak Glen-Yucaipa	1.93	0.0%	62	0	62	1	63
86 441_1000 Sheriff-Contracts	554.07	3.0%	17,932	0	17,932	232	18,164

**San Bernardino County, California**  
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Actual FY 2021-2022  
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Labor Relations Allocations

Dept:6 720\_1000 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
87 442_1000 Sheriff-Detentions	1,221.00	6%	\$39,517	\$0	\$39,517	\$512	\$40,028
88 443_1000 Sheriff-Coroner/ Public Adm	1,554.78	8%	50,319	0	50,319	652	50,970
90 450_1000 Dist Atty-Crim Prosecution	513.30	3%	16,612	0	16,612	215	16,827
91 452_1000 Child Support Services	410.67	2%	13,291	0	13,291	172	13,463
92 481_1000 Probation	1,073.33	5%	34,737	0	34,737	450	35,187
93 482_1000 Probation Juvenile Justice Gra	45.04	0%	1,458	0	1,458	19	1,476
96 491_1000 Public Defender	222.63	1%	7,205	0	7,205	93	7,298
98 498_2240 IHSS Public Authority	33.96	0%	1,099	0	1,099	14	1,113
100 501_1000 Human Srvc Admin Claim	4,306.89	21%	139,388	0	139,388	1,805	141,193
101 529_1036 Aging & Adult Svcs	53.78	0%	1,740	0	1,740	23	1,763
102 536_1000 Public Guardian-Consvtr	51.78	0%	1,676	0	1,676	22	1,697
103 540_1000 Veterans Affairs	21.74	0%	704	0	704	9	713
104 547_1810 CSA 120 Etiwanda Endowmt	1.96	0%	64	0	64	1	64
106 571_2260 Workforce Development	74.89	0%	2,424	0	2,424	31	2,455
108 580_2434 Vily Regional Service Zone	290.37	1%	9,398	0	9,398	122	9,519
109 590_2442 N Desert Regional Srvc Zone	131.89	1%	4,268	0	4,268	55	4,324
110 591_2220 Preschool Services	543.85	3%	17,601	0	17,601	228	17,829
111 600_2448 Mountain Regional Service Zone	79.22	0%	2,564	0	2,564	33	2,597
112 601_1000 Economic Development Agency	7.56	0%	245	0	245	3	248
113 610_2454 South Desert Rgnl Srvc Zone	47.85	0%	1,549	0	1,549	20	1,569
114 611_1000 Agriculture/W & M	53.74	0%	1,739	0	1,739	23	1,762
115 620_2580 Big Bear Valley Park & Rec	21.78	0%	705	0	705	9	714
116 620_2582 Big Bear Alpine Zoo	17.89	0%	579	0	579	7	586
117 621_1000 OHS	10.81	0%	350	0	350	5	355
118 621_2476 Community Dev & Housing	24.41	0%	790	0	790	10	800
120 625_2584 Bloomington Park & Rec	2.07	0%	67	0	67	1	68
121 631_1000 Airports	16.41	0%	531	0	531	7	538
122 640_2600 County Library	200.19	1%	6,479	0	6,479	84	6,563
123 651_1000 County Museum	17.56	0%	568	0	568	7	576
124 652_1000 Regional Parks	71.00	0%	2,298	0	2,298	30	2,328
125 665_2000 DPW-Transportation	254.93	1%	8,250	0	8,250	107	8,357
126 666_1000 DPW-Surveyor	16.30	0%	527	0	527	7	534
127 680_1000 Registrar Of Voters	103.26	1%	3,342	0	3,342	43	3,385
128 691_1000 LUS-Admin	15.52	0%	502	0	502	7	509
129 692_1000 LUS-Building and Safety	39.15	0%	1,267	0	1,267	16	1,283
130 693_1000 LUS-Code Enforcement	53.30	0%	1,725	0	1,725	22	1,747
131 695_1000 LUS Planning	29.56	0%	957	0	957	12	969
134 736_1000 HR-Ctr for Emp Hlth & WlIn	10.78	0%	349	0	349	5	353
141 890_5012 L.A.F.C.O.	3.85	0%	125	0	125	2	126
144 920_1000 Behavioral Health	495.04	2%	16,021	0	16,021	207	16,229
145 920_2200 Mental Health Services Act	494.37	2%	16,000	0	16,000	207	16,207
147 930_1000 Public Health	985.81	5%	31,905	0	31,905	413	32,318

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**Labor Relations Allocations**

Dept:6 720\_1000 Human Resources

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
148 933_1000 PH-Cal Children's Svcs	150.89	1.%	\$4,883	\$0	\$4,883	\$63	\$4,947
<b>Subtotal</b>	20,169.00	100.%	652,751	0	652,751	8,252	661,002
Direct Bills					0		0
<b>Total</b>					<b>\$652,751</b>		<b>\$661,002</b>

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

**San Bernardino County, California**  
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**Allocation Summary**

Dept:6 720\_1000 Human Resources

Department	Personnel Services	Employee Benefits	Unemployment Insurance	Civil Svc Commission	EMACS Team	Dedicated HR Services	Labor Relations	Commuter Services	HRD Admin Support-OCH	Total
0 Direct Billed	\$0	\$0	\$0	\$0	\$0	\$6,307,087	\$0	\$0	\$0	\$6,307,087
4 171_1000 County Counsel	21,063	3,353	0	476	11,709	0	2,841	0	0	39,443
5 340_1000 Aud-Contr/Treas/Tax Coll	63,100	10,046	12,662	1,427	34,815	8,074	8,511	0	0	138,635
6 720_1000 Human Resources	30,501	4,856	3,060	690	18,474	0	4,114	0	0	61,695
7 110_1000 County Admin Office	11,460	1,909	0	259	6,920	0	1,548	0	0	22,096
8 761_1000 Purchasing	6,202	1,033	4,039	140	3,450	0	838	0	0	15,702
9 120_1000 Innovation & Technology Dept.	2,148	358	0	48	1,197	0	290	0	0	4,042
10 7302_1000 PFMD Fac Mgmt - Maintenance	16,141	2,689	2,860	364	9,127	0	2,180	0	0	33,362
11 7303_1000 PFMD Fac Mgmt - Custodial	7,635	1,272	8,207	172	4,218	0	1,031	0	0	22,536
12 7304_1000 PFMD Fac Mgmt - Grounds	1,346	224	0	30	755	0	182	0	0	2,538
13 770_1000 PFMD- Project Mgmt Division	0	0	11,526	0	2,744	0	0	0	0	14,270
14 782_1000 RES Leasing & Acquisition	7,838	1,306	0	177	4,431	0	1,059	0	0	14,811
15 120_4020 ITD-Telecomm Svcs	20,548	3,423	1,979	464	11,486	0	2,776	0	0	40,676
16 120_4042 ITD-Bus Solutions Dev	16,449	2,740	4,004	371	9,203	0	2,222	0	0	34,989
17 120_4048 ITD-Computer Operations	31,730	5,286	0	716	17,725	9,040	4,286	0	0	68,783
18 670_4250 DPW-Solid Waste Mgmt	18,975	3,161	7,332	428	10,640	1,693	2,563	0	0	44,792
19 731_4120 Risk Management	13,600	2,265	4,231	307	7,646	12,490	1,837	0	0	42,376
20 761_4000 Printing Services	2,939	490	0	66	1,667	0	397	0	0	5,560
21 761_4004 Surplus Property/ Storage	1,195	199	0	27	676	0	161	0	0	2,259
22 761_4008 Mail/Courier Service	4,485	747	5,128	101	2,524	0	606	0	0	13,591
23 791_4064 Fleet Management	20,826	3,469	17,076	470	11,501	0	2,813	0	0	56,156
24 911_4200 Medical Center	877,865	146,237	302,964	19,816	472,828	126,519	118,584	0	0	2,064,813
25 100_1000 Board Of Supervisors	12,314	2,051	25,092	278	6,920	0	1,663	0	0	48,319
26 101_1000 Alcohol and Drug Svcs	22,013	3,667	445	497	12,293	0	2,974	0	0	41,888
28 104_2468 Div 10 Medical Svcs	22,831	3,803	0	515	12,493	0	3,084	0	0	42,726
29 105_1378 CSA 70 Countywide	17,788	2,963	0	402	9,869	6,461	2,403	0	0	39,886
30 106_2410 SBC Fire Protection District	50,138	8,352	0	1,132	27,940	46,791	6,773	0	0	141,126
31 107_2419 Household Haz Waste	5,294	882	0	120	2,709	0	715	0	0	9,720
32 107_2421 Office of Fire Marshal Hazmat	9,995	1,665	0	226	5,638	0	1,350	0	0	18,874
33 108_2426 SBC Office of Emerg Services	3,407	567	0	77	1,838	0	460	0	0	6,349
36 110_2726 Disaster Recovery	449	75	0	10	250	0	61	0	0	846
37 111_2686 I.C.E.M.A	2,903	484	0	66	1,642	0	392	0	0	5,487
38 113_1000 Law & Justice Group Admin	234	39	0	5	130	0	32	0	0	440
40 115_1000 Community Services Group	539	90	0	12	310	0	73	0	0	1,025
51 160_1000 Clerk Of The Board	3,236	539	153	73	1,788	0	437	0	0	6,226
53 180_1462 CSA 70 Zn M Rd Wndr Vly	189	31	0	4	105	0	25	0	0	355
55 197_2510 Flood Control Admin	31,694	5,280	5,926	715	17,821	3,273	4,281	0	0	68,989
56 200_1312 CSA 20 Joshua Tree Park	1,384	231	0	31	771	0	187	0	0	2,604
57 205_1464 CSA 70 Zone M Wndr Vly	108	18	0	2	65	0	15	0	0	208
62 245_1318 CSA 29 Lucern Valley	620	103	0	14	351	0	84	0	0	1,172
64 300_1330 CSA 40 Elephant Mtn	467	78	0	11	260	0	63	0	0	879

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**Allocation Summary**

Dept:6 720\_1000 Human Resources

Department	Personnel Services	Employee Benefits	Unemployment Insurance	Civil Svc Commission	EMACS Team	Dedicated HR Services	Labor Relations	Commuter Services	HRD Admin Support-OCH	Total
70 311_1000 Assessor-Recorder-Clerk	\$53,850	\$8,971	\$27,202	\$1,216	\$30,058	\$9,111	\$7,274	\$0	\$0	\$137,682
82 415_1360 CSA 63 Oak Glen-Yucaipa	467	78	0	11	160	0	63	0	0	779
86 441_1000 Sheriff-Contracts	134,468	22,400	15,878	3,035	75,168	0	18,164	0	0	269,114
87 442_1000 Sheriff-Detentions	296,325	49,363	61,711	6,689	162,783	0	40,028	0	0	616,899
88 443_1000 Sheriff-Coroner/ Public Adm	377,329	62,857	80,898	8,518	198,229	24,016	50,970	0	0	802,817
90 450_1000 Dist Atty-Crim Prosecution	124,572	20,752	13,803	2,812	69,214	0	16,827	0	0	247,981
91 452_1000 Child Support Services	99,665	16,602	9,134	2,250	55,354	15,560	13,463	0	0	212,028
92 481_1000 Probation	260,488	43,393	70,289	5,880	143,701	34,243	35,187	0	0	593,180
93 482_1000 Probation Juvenile Justice Gra	10,930	1,821	0	247	6,009	0	1,476	0	0	20,483
96 491_1000 Public Defender	54,030	9,000	759	1,220	30,148	7,925	7,298	0	0	110,381
98 498_2240 IHSS Public Authority	8,242	1,373	7,514	186	4,637	0	1,113	0	0	23,065
100 501_1000 Human Srvc Admin Claim	1,045,240	174,119	358,825	23,594	571,004	176,324	141,193	0	0	2,490,299
101 529_1036 Aging & Adult Svcs	13,051	2,174	8,267	295	7,210	0	1,763	0	0	32,761
102 536_1000 Public Guardian-Consrvtr	12,566	2,093	385	284	7,050	0	1,697	0	0	24,075
103 540_1000 Veterans Affairs	5,276	879	2,280	119	2,979	0	713	0	0	12,246
104 547_1810 CSA 120 Etiwanda Endowmt	476	79	0	11	230	0	64	0	0	861
106 571_2260 Workforce Development	18,175	3,028	34,873	410	10,039	2,309	2,455	0	0	71,289
108 580_2434 Vily Regional Service Zone	70,470	11,739	0	1,591	39,166	0	9,519	0	0	132,485
109 590_2442 N Desert Regional Srvc Zone	32,008	5,332	0	723	13,680	0	4,324	0	0	56,066
110 591_2220 Preschool Services	131,988	21,987	345,998	2,979	67,206	23,730	17,829	0	0	611,717
111 600_2448 Mountain Regional Service Zone	19,226	3,203	0	434	8,227	0	2,597	0	0	33,687
112 601_1000 Economic Development Agency	1,834	305	0	41	1,062	1,103	248	0	0	4,593
113 610_2454 South Desert Rgnl Srvc Zone	11,613	1,935	0	262	6,449	0	1,569	0	0	21,828
114 611_1000 Agriculture/W & M	13,042	2,173	1,761	294	7,336	0	1,762	0	0	26,368
115 620_2580 Big Bear Valley Park & Rec	5,285	880	0	119	2,113	0	714	0	0	9,112
116 620_2582 Big Bear Alpine Zoo	4,341	723	0	98	2,459	0	586	0	0	8,208
117 621_1000 OHS	2,625	437	0	59	1,467	0	355	0	0	4,943
118 621_2476 Community Dev & Housing	5,923	987	0	134	3,295	4,570	800	0	0	15,709
120 625_2584 Bloomington Park & Rec	503	84	0	11	310	0	68	0	0	977
121 631_1000 Airports	3,982	663	0	90	2,238	0	538	0	0	7,511
122 640_2600 County Library	48,583	8,093	19,134	1,097	27,309	0	6,563	0	0	110,779
123 651_1000 County Museum	4,261	710	2,245	96	2,378	0	576	0	0	10,265
124 652_1000 Regional Parks	17,231	2,870	5,163	389	7,421	0	2,328	0	0	35,402
125 665_2000 DPW-Transportation	61,868	10,306	63,571	1,397	33,633	5,559	8,357	0	0	184,691
126 666_1000 DPW-Surveyor	3,955	659	0	89	2,203	451	534	0	0	7,892
127 680_1000 Registrar Of Voters	25,060	4,175	110,816	566	13,114	0	3,385	0	0	157,115
128 691_1000 LUS-Admin	3,766	627	0	85	2,108	0	509	0	0	7,095
129 692_1000 LUS-Building and Safety	9,501	1,583	4,936	214	5,253	0	1,283	0	0	22,770
130 693_1000 LUS-Code Enforcement	12,934	2,155	132	292	7,025	0	1,747	0	0	24,286
131 695_1000 LUS Planning	7,173	1,195	0	162	4,051	0	969	0	0	13,549
132 725_5090 Barstow Cemetery District	0	0	0	0	781	0	0	0	0	781



**San Bernardino County, California**  
**2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024**

Actual FY 2021-2022  
 3/13/2023

**Allocation Summary**

Dept:6 720\_1000 Human Resources

Department	Personnel Services	Employee Benefits	Unemployment Insurance	Civil Svc Commission	EMACS Team	Dedicated HR Services	Labor Relations	Commuter Services	HRD Admin Support-OCH	Total
133 735_5093 29 Palms Cemetery District	\$0	\$0	\$0	\$0	\$260	\$0	\$0	\$0	\$0	\$260
134 736_1000 HR-Ctr for Emp Hlth & Wlln	2,616	436	0	59	1,407	0	353	0	0	4,871
137 800_5105 Hesperia Park & Recreation	0	0	0	0	13,740	0	0	0	0	13,740
138 862_5039 SBC Transport Authority	16,242	2,706	0	367	9,138	0	0	0	0	28,453
140 883_5008 Consolid Fire Agy East Vly	14,858	2,475	736	335	7,876	0	0	0	0	26,281
141 890_5012 L.A.F.C.O.	935	156	0	21	521	0	126	0	0	1,759
143 903_9900 CFF Commission (First 5)	4,782	797	3,093	108	2,669	0	0	0	0	11,448
144 920_1000 Behavioral Health	120,141	20,013	44,573	2,712	67,051	53,020	16,229	0	0	323,739
145 920_2200 Mental Health Services Act	119,979	19,986	22,433	2,708	65,995	0	16,207	0	0	247,308
147 930_1000 Public Health	239,248	39,855	355,732	5,401	133,431	26,917	32,318	0	0	832,901
148 933_1000 PH-Cal Children's Svcs	36,619	6,100	5,443	827	20,134	0	4,947	0	0	74,069
149 9991_0005 All Other	0	0	14,812	0	381	0	0	0	0	15,192
<b>Total</b>	<b>\$4,929,396</b>	<b>\$820,308</b>	<b>\$2,109,076</b>	<b>\$111,277</b>	<b>\$2,703,791</b>	<b>\$6,906,265</b>	<b>\$661,002</b>	<b>\$0</b>	<b>\$0</b>	<b>\$18,241,117</b>



SAN BERNARDINO  
COUNTY



SAN BERNARDINO  
COUNTY

COUNTY  
ADMINISTRATIVE  
OFFICE



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**San Bernardino County, California**  
**2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024**

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**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 and 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 Innovation and Technology Department and Facilities Management Division's associated charges, travel and related expenses, and other services and supplies (reimbursement expenses for services and supplies).

Incoming Costs:

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

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

Allocation Method:

The allowable costs of the County Administrative Office are those incurred for budgeting and financial planning services 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 and Multi-Media Services are considered to be costs of general government and, therefore, are not allocated in the cost plan in compliance with OMB Uniform Guidance 2 CFR part 200.

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**A. Department Costs**

Dept:7 110\_1000 County Admin Office

Description		Amount	General Admin	Budget & Admin Supp Svcs	Legislative Affairs	Multi-Media Services	General Government / Unallowed
<b>Personnel Costs</b>							
Salaries & Benefits	S1	10,618,784	23,706	7,258,779	425,192	520,711	2,390,395
<i>Salary % Split</i>			<i>.22%</i>	<i>68.36%</i>	<i>4.00%</i>	<i>4.90%</i>	<i>22.51%</i>
Other Staffing Expenses	P	1,121,341	0	1,120,195	140	317	689
<b>Subtotal - Personnel Costs</b>		<b>11,740,125</b>	<b>23,706</b>	<b>8,378,974</b>	<b>425,333</b>	<b>521,028</b>	<b>2,391,084</b>
<b>Services &amp; Supplies Cost</b>							
Services and Supplies	P	3,149,726	20,584	2,054,412	514,163	74,438	486,128
Central Services	P	1,107,665	0	579,899	64,700	145,950	317,116
Travel and Related Expenses	P	106,864	0	9,433	12,337	134	84,960
Other Services & Supplies	P	294,081	1,076	290,357	0	2,649	0
Interfund Reimbursements	P	(2,490,830)	0	(2,096,085)	(394,745)	0	0
Miscellaneous Revenues	P	(33,778)	0	(34,658)	0	0	880
Miscellaneous Revenues- COVID 19	P	(336,957)	0	(335,600)	(166)	(375)	(816)
<b>Subtotal - Services &amp; Supplies</b>		<b>1,796,771</b>	<b>21,660</b>	<b>467,759</b>	<b>196,289</b>	<b>222,795</b>	<b>888,269</b>
<b>Department Cost Total</b>		<b>13,536,896</b>	<b>45,366</b>	<b>8,846,733</b>	<b>621,621</b>	<b>743,823</b>	<b>3,279,352</b>
<b>Adjustments to Cost</b>							
<b>Subtotal - Adjustments</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>13,536,896</b>	<b>45,366</b>	<b>8,846,733</b>	<b>621,621</b>	<b>743,823</b>	<b>3,279,352</b>
General Admin Distribution			(45,366)	31,080	1,821	2,230	10,235
<b>Grand Total</b>		<b>\$13,536,896</b>		<b>\$8,877,814</b>	<b>\$623,442</b>	<b>\$746,053</b>	<b>\$3,289,587</b>
				not allocated	not allocated	not allocated	

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**B. Incoming Costs - (Default Spread Salary%)**

Dept:7 110\_1000 County Admin Office

Department	First Incoming	Second Incoming	Budget & Admin Supp Svcs	Legislative Affairs	Multi-Media Services	General Government / Unallowed
1 Building Depreciation Expense	\$301,636	\$0	\$206,654	\$12,105	\$14,824	\$68,053
Subtotal - 0000_0001 Building Depreciation	301,636	0	206,654	12,105	14,824	68,053
2 Depreciation Computer/ Equipment	336,533	0	230,562	13,505	16,539	75,927
Subtotal - 0000_0002 Compt Sftw & Equip Depr	336,533	0	230,562	13,505	16,539	75,927
3 PFMD Utilities	56,040	0	38,394	2,249	2,754	12,643
Subtotal - 0000_0003 PFMD Utilities	56,040	0	38,394	2,249	2,754	12,643
4 Legal Services	723,682	66,048	541,051	31,693	38,813	178,174
Subtotal - 171_1000 County Counsel	723,682	66,048	541,051	31,693	38,813	178,174
5 Reporting	4,223	245	3,061	179	220	1,008
5 Special Projects	(11,507)	134	(7,792)	(456)	(559)	(2,566)
5 Transaction Processing	24,036	1,191	17,283	1,012	1,240	5,692
5 Payroll	6,191	271	4,427	259	318	1,458
5 Audit Division	235,141	10,353	168,190	9,852	12,065	55,387
5 SAP Team	14,441	360	10,141	594	727	3,339
Subtotal - 340_1000 Aud-Contr/Treas/Tax Coll	272,526	12,553	195,310	11,441	14,011	64,318
6 Personnel Services	11,331	129	7,852	460	563	2,586
6 Employee Benefits	1,804	105	1,308	77	94	431
6 Civil Svc Commission	256	2	177	10	13	58
6 EMACS Team	6,839	81	4,741	278	340	1,561
6 Labor Relations	1,528	20	1,061	62	76	349
Subtotal - 720_1000 Human Resources	21,759	337	15,138	887	1,086	4,985
7 Budget & Admin Supp Svcs	0	23,532	16,122	944	1,157	5,309
Subtotal - 110_1000 County Admin Office	0	23,532	16,122	944	1,157	5,309
8 Purchasing Services	0	5,817	3,985	233	286	1,312
Subtotal - 761_1000 Purchasing	0	5,817	3,985	233	286	1,312
9 Countywide GIS Services	0	7,680	5,262	308	377	1,733
Subtotal - 120_1000 Innovation & Technology Dept.	0	7,680	5,262	308	377	1,733
10 Maintenance Services	0	(1,714)	(1,174)	(69)	(84)	(387)

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**B. Incoming Costs - (Default Spread Salary%)**

Dept:7 110\_1000 County Admin Office

Department	First Incoming	Second Incoming	Budget & Admin Supp Svcs	Legislative Affairs	Multi-Media Services	General Government / Unallowed
Subtotal - 7302_1000 PFMD Fac Mgmt - Maintenance	\$0	\$(1,714)	\$(1,174)	\$(69)	\$(84)	\$(387)
11 Custodial Services	0	25,667	17,585	1,030	1,261	5,791
Subtotal - 7303_1000 PFMD Fac Mgmt - Custodial	0	25,667	17,585	1,030	1,261	5,791
12 Grounds Services	0	163	112	7	8	37
Subtotal - 7304_1000 PFMD Fac Mgmt - Grounds	0	163	112	7	8	37
14 Real Estate Services	0	24,693	16,917	991	1,214	5,571
Subtotal - 782_1000 RES Leasing & Acquisition	0	24,693	16,917	991	1,214	5,571
<b>Total Incoming</b>	<b>1,712,178</b>	<b>164,777</b>	<b>1,285,918</b>	<b>75,324</b>	<b>92,246</b>	<b>423,467</b>
<b>C. Total Allocated</b>		<b>\$15,413,851</b>	<b>\$10,163,732</b>	<b>\$698,766</b>	<b>\$838,299</b>	<b>\$3,713,054</b>
			65.94%	4.53%	5.44%	24.09%

**San Bernardino County, California**  
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Budget & Admin Supp Svcs Allocations

Dept:7 110\_1000 County Admin Office

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 171_1000 County Counsel	87.78	0.0%	\$43,742	\$0	\$43,742	\$0	\$43,742
5 340_1000 Aud-Contr/Treas/Tax Coll	262.96	1.0%	131,043	0	131,043	0	131,043
6 720_1000 Human Resources	127.11	1.0%	63,343	0	63,343	0	63,343
7 110_1000 County Admin Office	47.22	0.0%	23,532	0	23,532	0	23,532
8 761_1000 Purchasing	25.56	0.0%	12,735	0	12,735	147	12,882
9 120_1000 Innovation & Technology Dept.	8.85	0.0%	4,411	0	4,411	51	4,462
10 7302_1000 PFMD Fac Mgmt - Maintenance	66.51	0.0%	33,144	0	33,144	382	33,526
11 7303_1000 PFMD Fac Mgmt - Custodial	31.46	0.0%	15,678	0	15,678	181	15,859
12 7304_1000 PFMD Fac Mgmt - Grounds	5.55	0.0%	2,765	0	2,765	32	2,797
14 782_1000 RES Leasing & Acquisition	32.30	0.0%	16,094	0	16,094	186	16,280
15 120_4020 ITD-Telecomm Svcs	84.67	0.0%	42,192	0	42,192	487	42,679
16 120_4042 ITD-Bus Solutions Dev	67.78	0.0%	33,776	0	33,776	390	34,165
17 120_4048 ITD-Computer Operations	130.74	1.0%	65,152	0	65,152	751	65,904
18 670_4250 DPW-Solid Waste Mgmt	78.19	0.0%	38,962	0	38,962	449	39,411
19 731_4120 Risk Management	56.04	0.0%	27,925	0	27,925	322	28,247
20 761_4000 Printing Services	12.11	0.0%	6,035	0	6,035	70	6,105
21 761_4004 Surplus Property/ Storage	4.93	0.0%	2,455	0	2,455	28	2,483
22 761_4008 Mail/Courier Service	18.48	0.0%	9,210	0	9,210	106	9,316
23 791_4064 Fleet Management	85.81	0.0%	42,764	0	42,764	493	43,257
24 911_4200 Medical Center	3,617.22	18.0%	1,802,575	0	1,802,575	20,788	1,823,362
25 100_1000 Board Of Supervisors	50.74	0.0%	25,286	0	25,286	292	25,577
26 101_1000 Alcohol and Drug Svcs	90.70	0.0%	45,200	0	45,200	521	45,722
28 104_2468 Div 10 Medical Svcs	94.07	0.0%	46,880	0	46,880	541	47,421
29 105_1378 CSA 70 Countywide	73.30	0.0%	36,526	0	36,526	421	36,947
30 106_2410 SBC Fire Protection District	206.59	1.0%	102,952	0	102,952	1,187	104,139
31 107_2419 Household Haz Waste	21.81	0.0%	10,871	0	10,871	125	10,996
32 107_2421 Office of Fire Marshal Hazmat	41.19	0.0%	20,524	0	20,524	237	20,761
33 108_2426 SBC Office of Emerg Services	14.04	0.0%	6,995	0	6,995	81	7,076
36 110_2726 Disaster Recovery	1.85	0.0%	923	0	923	11	933
37 111_2686 I.C.E.M.A	11.96	0.0%	5,962	0	5,962	69	6,030
38 113_1000 Law & Justice Group Admin	0.96	0.0%	480	0	480	6	485
40 115_1000 Community Services Group	2.22	0.0%	1,107	0	1,107	13	1,120
51 160_1000 Clerk Of The Board	13.33	0.0%	6,644	0	6,644	77	6,721
53 180_1462 CSA 70 Zn M Rd Wndr Vly	0.78	0.0%	388	0	388	4	392
55 197_2510 Flood Control Admin	130.59	1.0%	65,078	0	65,078	750	65,829
56 200_1312 CSA 20 Joshua Tree Park	5.70	0.0%	2,842	0	2,842	33	2,875
57 205_1464 CSA 70 Zone M Wndr Vly	0.44	0.0%	221	0	221	3	224
62 245_1318 CSA 29 Lucern Valley	2.56	0.0%	1,274	0	1,274	15	1,288
64 300_1330 CSA 40 Elephant Mtn	1.93	0.0%	960	0	960	11	971
70 311_1000 Assessor-Recorder-Clerk	221.89	1.0%	110,574	0	110,574	1,275	111,849
82 415_1360 CSA 63 Oak Glen-Yucaipa	1.93	0.0%	960	0	960	11	971
86 441_1000 Sheriff-Contracts	554.07	3.0%	276,112	0	276,112	3,184	279,297



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**Budget & Admin Supp Svcs Allocations**

**Dept:7 110\_1000 County Admin Office**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
87 442_1000 Sheriff-Detentions	1,221.00	6%	\$608,462	\$0	\$608,462	\$7,017	\$615,479
88 443_1000 Sheriff-Coroner/ Public Adm	1,554.78	8%	774,794	0	774,794	8,935	783,729
90 450_1000 Dist Atty-Crim Prosecution	513.30	3%	255,792	0	255,792	2,950	258,741
91 452_1000 Child Support Services	410.67	2%	204,648	0	204,648	2,360	207,008
92 481_1000 Probation	1,073.33	5%	534,875	0	534,875	6,168	541,044
93 482_1000 Probation Juvenile Justice Gra	45.04	0%	22,443	0	22,443	259	22,702
96 491_1000 Public Defender	222.63	1%	110,943	0	110,943	1,279	112,223
98 498_2240 IHSS Public Authority	33.96	0%	16,925	0	16,925	195	17,120
100 501_1000 Human Srvc Admin Claim	4,306.89	21%	2,146,257	0	2,146,257	24,751	2,171,008
101 529_1036 Aging & Adult Svcs	53.78	0%	26,799	0	26,799	309	27,108
102 536_1000 Public Guardian-Consvtr	51.78	0%	25,802	0	25,802	298	26,100
103 540_1000 Veterans Affairs	21.74	0%	10,834	0	10,834	125	10,959
104 547_1810 CSA 120 Etiwanda Endowmt	1.96	0%	978	0	978	11	989
106 571_2260 Workforce Development	74.89	0%	37,319	0	37,319	430	37,750
108 580_2434 Vily Regional Service Zone	290.37	1%	144,701	0	144,701	1,669	146,369
109 590_2442 N Desert Regional Srvc Zone	131.89	1%	65,724	0	65,724	758	66,482
110 591_2220 Preschool Services	543.85	3%	271,018	0	271,018	3,125	274,144
111 600_2448 Mountain Regional Service Zone	79.22	0%	39,479	0	39,479	455	39,934
112 601_1000 Economic Development Agency	7.56	0%	3,765	0	3,765	43	3,809
113 610_2454 South Desert Rgnl Srvc Zone	47.85	0%	23,846	0	23,846	275	24,121
114 611_1000 Agriculture/W & M	53.74	0%	26,781	0	26,781	309	27,090
115 620_2580 Big Bear Valley Park & Rec	21.78	0%	10,853	0	10,853	125	10,978
116 620_2582 Big Bear Alpine Zoo	17.89	0%	8,915	0	8,915	103	9,017
117 621_1000 OHS	10.81	0%	5,389	0	5,389	62	5,452
118 621_2476 Community Dev & Housing	24.41	0%	12,163	0	12,163	140	12,303
120 625_2584 Bloomington Park & Rec	2.07	0%	1,034	0	1,034	12	1,045
121 631_1000 Airports	16.41	0%	8,176	0	8,176	94	8,271
122 640_2600 County Library	200.19	1%	99,759	0	99,759	1,150	100,909
123 651_1000 County Museum	17.56	0%	8,748	0	8,748	101	8,849
124 652_1000 Regional Parks	71.00	0%	35,382	0	35,382	408	35,790
125 665_2000 DPW-Transportation	254.93	1%	127,038	0	127,038	1,465	128,503
126 666_1000 DPW-Surveyor	16.30	0%	8,121	0	8,121	94	8,215
127 680_1000 Registrar Of Voters	103.26	1%	51,457	0	51,457	593	52,051
128 691_1000 LUS-Admin	15.52	0%	7,733	0	7,733	89	7,823
129 692_1000 LUS-Building and Safety	39.15	0%	19,509	0	19,509	225	19,734
130 693_1000 LUS-Code Enforcement	53.30	0%	26,559	0	26,559	306	26,865
131 695_1000 LUS Planning	29.56	0%	14,728	0	14,728	170	14,898
134 736_1000 HR-Ctr for Emp Hlth & WlIn	10.78	0%	5,371	0	5,371	62	5,433
141 890_5012 L.A.F.C.O.	3.85	0%	1,919	0	1,919	22	1,942
144 920_1000 Behavioral Health	495.04	2%	246,692	0	246,692	2,845	249,537
145 920_2200 Mental Health Services Act	494.37	2%	246,360	0	246,360	2,841	249,201
147 930_1000 Public Health	985.81	5%	491,262	0	491,262	5,665	496,928

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**Budget & Admin Supp Svcs Allocations**

**Dept:7 110\_1000 County Admin Office**

<b>Department</b>	<b>Units</b>	<b>Allocation Percent</b>	<b>First Allocation</b>	<b>Direct Billed</b>	<b>Department Allocation</b>	<b>Second Allocation</b>	<b>Total</b>
148 933_1000 PH-Cal Children's Svcs	150.89	1.%	\$75,193	\$0	\$75,193	\$867	\$76,060
<b>Subtotal</b>	20,169.00	100.%	10,050,841	0	10,050,841	112,890	10,163,732
Direct Bills					0		0
<b>Total</b>					<b>\$10,050,841</b>		<b>\$10,163,732</b>

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

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**Allocation Summary**

**Dept:7 110\_1000 County Admin Office**

<b>Department</b>	<b>Budget &amp; Admin Supp Svcs</b>	<b>Legislative Affairs</b>	<b>Multi-Media Services</b>	<b>General Government / Unallowed</b>	<b>Total</b>
4 171_1000 County Counsel	\$43,742	\$0	\$0	\$0	\$43,742
5 340_1000 Aud-Contr/Treas/Tax Coll	131,043	0	0	0	131,043
6 720_1000 Human Resources	63,343	0	0	0	63,343
7 110_1000 County Admin Office	23,532	0	0	0	23,532
8 761_1000 Purchasing	12,882	0	0	0	12,882
9 120_1000 Innovation & Technology Dept.	4,462	0	0	0	4,462
10 7302_1000 PFMD Fac Mgmt - Maintenance	33,526	0	0	0	33,526
11 7303_1000 PFMD Fac Mgmt - Custodial	15,859	0	0	0	15,859
12 7304_1000 PFMD Fac Mgmt - Grounds	2,797	0	0	0	2,797
14 782_1000 RES Leasing & Acquisition	16,280	0	0	0	16,280
15 120_4020 ITD-Telecomm Svcs	42,679	0	0	0	42,679
16 120_4042 ITD-Bus Solutions Dev	34,165	0	0	0	34,165
17 120_4048 ITD-Computer Operations	65,904	0	0	0	65,904
18 670_4250 DPW-Solid Waste Mgmt	39,411	0	0	0	39,411
19 731_4120 Risk Management	28,247	0	0	0	28,247
20 761_4000 Printing Services	6,105	0	0	0	6,105
21 761_4004 Surplus Property/ Storage	2,483	0	0	0	2,483
22 761_4008 Mail/Courier Service	9,316	0	0	0	9,316
23 791_4064 Fleet Management	43,257	0	0	0	43,257
24 911_4200 Medical Center	1,823,362	0	0	0	1,823,362
25 100_1000 Board Of Supervisors	25,577	0	0	0	25,577
26 101_1000 Alcohol and Drug Svcs	45,722	0	0	0	45,722
28 104_2468 Div 10 Medical Svcs	47,421	0	0	0	47,421
29 105_1378 CSA 70 Countywide	36,947	0	0	0	36,947
30 106_2410 SBC Fire Protection District	104,139	0	0	0	104,139
31 107_2419 Household Haz Waste	10,996	0	0	0	10,996
32 107_2421 Office of Fire Marshal Hazmat	20,761	0	0	0	20,761
33 108_2426 SBC Office of Emerg Services	7,076	0	0	0	7,076
36 110_2726 Disaster Recovery	933	0	0	0	933
37 111_2686 I.C.E.M.A	6,030	0	0	0	6,030
38 113_1000 Law & Justice Group Admin	485	0	0	0	485
40 115_1000 Community Services Group	1,120	0	0	0	1,120
51 160_1000 Clerk Of The Board	6,721	0	0	0	6,721
53 180_1462 CSA 70 Zn M Rd Wndr Vly	392	0	0	0	392
55 197_2510 Flood Control Admin	65,829	0	0	0	65,829
56 200_1312 CSA 20 Joshua Tree Park	2,875	0	0	0	2,875
57 205_1464 CSA 70 Zone M Wndr Vly	224	0	0	0	224
62 245_1318 CSA 29 Lucern Valley	1,288	0	0	0	1,288
64 300_1330 CSA 40 Elephant Mtn	971	0	0	0	971
70 311_1000 Assessor-Recorder-Clerk	111,849	0	0	0	111,849
82 415_1360 CSA 63 Oak Glen-Yucaipa	971	0	0	0	971

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**Allocation Summary**

Dept:7 110\_1000 County Admin Office

<b>Department</b>	<b>Budget &amp; Admin Supp Svcs</b>	<b>Legislative Affairs</b>	<b>Multi-Media Services</b>	<b>General Government / Unallowed</b>	<b>Total</b>
86 441_1000 Sheriff-Contracts	\$279,297	\$0	\$0	\$0	\$279,297
87 442_1000 Sheriff-Detentions	615,479	0	0	0	615,479
88 443_1000 Sheriff-Coroner/ Public Adm	783,729	0	0	0	783,729
90 450_1000 Dist Atty-Crim Prosecution	258,741	0	0	0	258,741
91 452_1000 Child Support Services	207,008	0	0	0	207,008
92 481_1000 Probation	541,044	0	0	0	541,044
93 482_1000 Probation Juvenile Justice Gra	22,702	0	0	0	22,702
96 491_1000 Public Defender	112,223	0	0	0	112,223
98 498_2240 IHSS Public Authority	17,120	0	0	0	17,120
100 501_1000 Human Srvc Admin Claim	2,171,008	0	0	0	2,171,008
101 529_1036 Aging & Adult Svcs	27,108	0	0	0	27,108
102 536_1000 Public Guardian-Consrvtr	26,100	0	0	0	26,100
103 540_1000 Veterans Affairs	10,959	0	0	0	10,959
104 547_1810 CSA 120 Etiwanda Endowmt	989	0	0	0	989
106 571_2260 Workforce Development	37,750	0	0	0	37,750
108 580_2434 Vily Regional Service Zone	146,369	0	0	0	146,369
109 590_2442 N Desert Regional Srvc Zone	66,482	0	0	0	66,482
110 591_2220 Preschool Services	274,144	0	0	0	274,144
111 600_2448 Mountain Regional Service Zone	39,934	0	0	0	39,934
112 601_1000 Economic Development Agency	3,809	0	0	0	3,809
113 610_2454 South Desert Rgnl Srvc Zone	24,121	0	0	0	24,121
114 611_1000 Agriculture/W & M	27,090	0	0	0	27,090
115 620_2580 Big Bear Valley Park & Rec	10,978	0	0	0	10,978
116 620_2582 Big Bear Alpine Zoo	9,017	0	0	0	9,017
117 621_1000 OHS	5,452	0	0	0	5,452
118 621_2476 Community Dev & Housing	12,303	0	0	0	12,303
120 625_2584 Bloomington Park & Rec	1,045	0	0	0	1,045
121 631_1000 Airports	8,271	0	0	0	8,271
122 640_2600 County Library	100,909	0	0	0	100,909
123 651_1000 County Museum	8,849	0	0	0	8,849
124 652_1000 Regional Parks	35,790	0	0	0	35,790
125 665_2000 DPW-Transportation	128,503	0	0	0	128,503
126 666_1000 DPW-Surveyor	8,215	0	0	0	8,215
127 680_1000 Registrar Of Voters	52,051	0	0	0	52,051
128 691_1000 LUS-Admin	7,823	0	0	0	7,823
129 692_1000 LUS-Building and Safety	19,734	0	0	0	19,734
130 693_1000 LUS-Code Enforcement	26,865	0	0	0	26,865
131 695_1000 LUS Planning	14,898	0	0	0	14,898
134 736_1000 HR-Ctr for Emp Hlth & WlIn	5,433	0	0	0	5,433
141 890_5012 L.A.F.C.O.	1,942	0	0	0	1,942
144 920_1000 Behavioral Health	249,537	0	0	0	249,537

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**Allocation Summary**

**Dept:7 110\_1000 County Admin Office**

<b>Department</b>	<b>Budget &amp; Admin Supp Svcs</b>	<b>Legislative Affairs</b>	<b>Multi-Media Services</b>	<b>General Government / Unallowed</b>	<b>Total</b>
145 920_2200 Mental Health Services Act	\$249,201	\$0	\$0	\$0	\$249,201
147 930_1000 Public Health	496,928	0	0	0	496,928
148 933_1000 PH-Cal Children's Svcs	76,060	0	0	0	76,060
<b>Total</b>	<b>\$10,163,732</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$10,163,732</b>



SAN BERNARDINO  
COUNTY



SAN BERNARDINO  
COUNTY

PURCHASING



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## 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 Innovation and Technology Department and Facilities Management Division's associated charges, travel and related expenses, and other services and supplies (reimbursement expenses for services and supplies).

#### Incoming Costs:

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

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

#### Allocation Method:

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. The costs of general government are not allocated in compliance with OMB Uniform Guidance.



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**A. Department Costs**

Dept:8 761\_1000 Purchasing

Description		Amount	General Admin	Purchasing Services	General Government / Unallowed
<b>Personnel Costs</b>					
Salaries & Benefits	S1	3,087,200	0	3,087,200	0
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>	<i>.00%</i>
Other Staffing Expenses	P	108,198	0	108,198	0
<b>Subtotal - Personnel Costs</b>		<b>3,195,398</b>	<b>0</b>	<b>3,195,398</b>	<b>0</b>
<b>Services &amp; Supplies Cost</b>					
Services and Supplies	P	4,545,135	0	4,532,391	12,744
Central Services	P	169,874	0	169,874	0
Travel and Related Expenses	P	16,585	0	16,585	0
Other Services & Supplies	P	295,172	0	295,172	0
Interfund Reimbursements	P	(5,342,967)	0	(5,342,967)	0
Miscellaneous Revenues	P	(1,414,881)	0	(1,414,881)	0
Miscellaneous Revenues-COVID 19	P	(26,068)	0	(13,325)	(12,744)
<b>Subtotal - Services &amp; Supplies</b>		<b>(1,757,151)</b>	<b>0</b>	<b>(1,757,151)</b>	<b>(0)</b>
<b>Department Cost Total</b>		<b>1,438,247</b>	<b>0</b>	<b>1,438,247</b>	<b>(0)</b>
<b>Adjustments to Cost</b>					
<b>Subtotal - Adjustments</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>1,438,247</b>	<b>0</b>	<b>1,438,247</b>	<b>(0)</b>
General Admin Distribution			0	0	0
<b>Grand Total</b>		<b>\$1,438,247</b>		<b>\$1,438,247</b>	<b>\$(0)</b>
					not allocated

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**B. Incoming Costs - (Default Spread Salary%)**

Dept:8 761\_1000 Purchasing

Department	First Incoming	Second Incoming	Purchasing Services	General Government / Unallowed
1 Building Depreciation Expense	\$14,925	\$0	\$14,925	\$0
Subtotal - 0000_0001 Building Depreciation	14,925	0	14,925	0
2 Depreciation Computer/ Equipment	61,128	0	61,128	0
Subtotal - 0000_0002 Compt Sftw & Equip Depr	61,128	0	61,128	0
3 PFMD Utilities	10,547	0	10,547	0
Subtotal - 0000_0003 PFMD Utilities	10,547	0	10,547	0
4 Legal Services	72,965	6,659	79,624	0
Subtotal - 171_1000 County Counsel	72,965	6,659	79,624	0
5 Reporting	2,286	132	2,418	0
5 Special Projects	11,624	1,003	12,627	0
5 Transaction Processing	47,527	2,355	49,882	0
5 Payroll	3,086	135	3,221	0
5 Audit Division	82,231	3,620	85,851	0
5 SAP Team	7,815	195	8,010	0
Subtotal - 340_1000 Aud-Contr/Treas/Tax Coll	154,569	7,441	162,010	0
6 Personnel Services	6,132	70	6,202	0
6 Employee Benefits	976	57	1,033	0
6 Unemployment Insurance	3,989	49	4,039	0
6 Civil Svc Commission	139	1	140	0
6 EMACS Team	3,410	40	3,450	0
6 Labor Relations	827	11	838	0
Subtotal - 720_1000 Human Resources	15,474	228	15,702	0
7 Budget & Admin Supp Svcs	12,735	147	12,882	0
Subtotal - 110_1000 County Admin Office	12,735	147	12,882	0
8 Purchasing Services	0	997	997	0
Subtotal - 761_1000 Purchasing	0	997	997	0
9 Countywide GIS Services	0	4,156	4,156	0

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**B. Incoming Costs - (Default Spread Salary%)**

Dept:8 761\_1000 Purchasing

Department	First Incoming	Second Incoming	Purchasing Services	General Government / Unallowed
Subtotal - 120_1000 Innovation & Technology Dept.	\$0	\$4,156	\$4,156	\$0
10 Maintenance Services	0	(683)	(683)	0
Subtotal - 7302_1000 PFMD Fac Mgmt - Maintenance	0	(683)	(683)	0
11 Custodial Services	0	4,755	4,755	0
Subtotal - 7303_1000 PFMD Fac Mgmt - Custodial	0	4,755	4,755	0
12 Grounds Services	0	29	29	0
Subtotal - 7304_1000 PFMD Fac Mgmt - Grounds	0	29	29	0
14 Real Estate Services	0	(7,942)	(7,942)	0
Subtotal - 782_1000 RES Leasing & Acquisition	0	(7,942)	(7,942)	0
<b>Total Incoming</b>	<b>342,343</b>	<b>15,787</b>	<b>358,129</b>	<b>0</b>
<b>C. Total Allocated</b>		<b>\$1,796,376</b>	<b>\$1,796,376</b>	<b>\$(0)</b>
		100.00%	(0.00)%	

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**Purchasing Services Allocations**

Dept:8 761\_1000 Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 171_1000 County Counsel	1,756.00	0.0%	\$4,061	\$0	\$4,061	\$0	\$4,061
5 340_1000 Aud-Contr/Treas/Tax Coll	10,032.00	1.0%	23,202	0	23,202	0	23,202
6 720_1000 Human Resources	2,882.00	0.0%	6,665	0	6,665	0	6,665
7 110_1000 County Admin Office	2,515.00	0.0%	5,817	0	5,817	0	5,817
8 761_1000 Purchasing	431.00	0.0%	997	0	997	0	997
9 120_1000 Innovation & Technology Dept.	151.00	0.0%	349	0	349	3	352
10 7302_1000 PFMD Fac Mgmt - Maintenance	8,358.18	1.0%	19,330	0	19,330	175	19,506
11 7303_1000 PFMD Fac Mgmt - Custodial	6,369.92	1.0%	14,732	0	14,732	134	14,866
12 7304_1000 PFMD Fac Mgmt - Grounds	2,657.90	0.0%	6,147	0	6,147	56	6,203
13 770_1000 PFMD- Project Mgmt Division	224.00	0.0%	518	0	518	5	523
14 782_1000 RES Leasing & Acquisition	3,055.00	0.0%	7,065	0	7,065	64	7,130
15 120_4020 ITD-Telecomm Svcs	6,743.00	1.0%	15,595	0	15,595	142	15,736
16 120_4042 ITD-Bus Solutions Dev	697.00	0.0%	1,612	0	1,612	15	1,627
17 120_4048 ITD-Computer Operations	5,597.00	1.0%	12,944	0	12,944	117	13,062
18 670_4250 DPW-Solid Waste Mgmt	10,522.00	1.0%	24,335	0	24,335	221	24,556
19 731_4120 Risk Management	3,813.00	0.0%	8,819	0	8,819	80	8,899
20 761_4000 Printing Services	1,718.00	0.0%	3,973	0	3,973	36	4,009
21 761_4004 Surplus Property/ Storage	179.00	0.0%	414	0	414	4	418
22 761_4008 Mail/Courier Service	457.00	0.0%	1,057	0	1,057	10	1,067
23 791_4064 Fleet Management	29,535.00	4.0%	68,307	0	68,307	620	68,927
24 911_4200 Medical Center	194,673.00	25.0%	450,230	0	450,230	4,085	454,316
25 100_1000 Board Of Supervisors	1,225.00	0.0%	2,833	0	2,833	26	2,859
26 101_1000 Alcohol and Drug Svcs	2,569.00	0.0%	5,941	0	5,941	54	5,995
27 103_1432 CSA 70 EV-1 Citrus Plaza	8.00	0.0%	19	0	19	0	19
28 104_2468 Div 10 Medical Svcs	284.00	0.0%	657	0	657	6	663
29 105_1378 CSA 70 Countywide	5,903.00	1.0%	13,652	0	13,652	124	13,776
30 106_2410 SBC Fire Protection District	27,514.00	4.0%	63,633	0	63,633	577	64,210
31 107_2419 Household Haz Waste	2,031.00	0.0%	4,697	0	4,697	43	4,740
32 107_2421 Office of Fire Marshal Hazmat	1,198.00	0.0%	2,771	0	2,771	25	2,796
33 108_2426 SBC Office of Emerg Services	1,509.00	0.0%	3,490	0	3,490	32	3,522
36 110_2726 Disaster Recovery	365.00	0.0%	844	0	844	8	852
37 111_2686 I.C.E.M.A	628.00	0.0%	1,452	0	1,452	13	1,466
39 114_1000 Health Admin	7.00	0.0%	16	0	16	0	16
40 115_1000 Community Services Group	8.00	0.0%	19	0	19	0	19
44 124_1000 CTC-Grand Jury	54.00	0.0%	125	0	125	1	126
45 125_1000 CTC-Indigent Defense Program	179.00	0.0%	414	0	414	4	418
47 130_1408 CSA 70 ZN D-1 Lake Arrowhead	180.00	0.0%	416	0	416	4	420
49 135_4634 CSA 70 Zn F Morongo Vllly	79.00	0.0%	183	0	183	2	184
50 155_1438 CSA 70 Wrightwood	96.00	0.0%	222	0	222	2	224
51 160_1000 Clerk Of The Board	243.00	0.0%	562	0	562	5	567
52 165_4674 CSA 70 Glen Helen	318.00	0.0%	735	0	735	7	742
53 180_1462 CSA 70 Zn M Rd Wndr Vllly	26.00	0.0%	60	0	60	1	61

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**Purchasing Services Allocations**

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Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
54 190_1306 CSA 18 Cedar Pines	128.00	0.0%	\$296	\$0	\$296	\$3	\$299
55 197_2510 Flood Control Admin	6,168.00	1.0%	14,265	0	14,265	129	14,394
56 200_1312 CSA 20 Joshua Tree Park	569.00	0.0%	1,316	0	1,316	12	1,328
57 205_1464 CSA 70 Zone M Wndr Vly	182.00	0.0%	421	0	421	4	425
58 208_1498 CSA 70 Zone P-10 Mentone	102.00	0.0%	236	0	236	2	238
59 212_1486 CSA 70 Zone P-6 El Mirage	4.00	0.0%	9	0	9	0	9
60 225_1552 CSA 70 Twin Peaks	57.00	0.0%	132	0	132	1	133
61 230_1558 CSA 70 Erwin Lake	43.00	0.0%	99	0	99	1	100
62 245_1318 CSA 29 Lucern Valley	173.00	0.0%	400	0	400	4	404
64 300_1330 CSA 40 Elephant Mtn	65.00	0.0%	150	0	150	1	152
65 305_4726 CSA 70 Lytle Creek	135.00	0.0%	312	0	312	3	315
66 306_4652 Glen Helen Sanitation	696.00	0.0%	1,610	0	1,610	15	1,624
67 310_1336 CSA 42 Oro Grande Park	14.00	0.0%	32	0	32	0	33
68 310_4500 CSA 42 Oro Grande Sewer	6.00	0.0%	14	0	14	0	14
69 310_4502 CSA 42 Oro Grande Water	69.00	0.0%	160	0	160	1	161
70 311_1000 Assessor-Recorder-Clerk	7,629.00	1.0%	17,644	0	17,644	160	17,804
71 330_1774 CSA 70 Morongo Valley	51.00	0.0%	118	0	118	1	119
72 331_1786 CSA 70 TV-5 Mesa	45.00	0.0%	104	0	104	1	105
73 332_1780 CSA 70 TV-4 Wonder Valley	36.00	0.0%	83	0	83	1	84
75 350_4806 CSA 70 Hacienda Water	80.00	0.0%	185	0	185	2	187
76 360_4826 CSA 70 Pioneer Town	85.00	0.0%	197	0	197	2	198
77 365_4536 CSA 53 B Fawnskin	29.00	0.0%	67	0	67	1	68
80 395_1354 CSA 59 Deer Lodge Park	53.00	0.0%	123	0	123	1	124
81 400_4552 CSA 60 Apple Valley Airport	638.00	0.0%	1,476	0	1,476	13	1,489
82 415_1360 CSA 63 Oak Glen-Yucaipa	98.00	0.0%	227	0	227	2	229
83 420_4572 CSA 64 Spring Vly Lk Sewer	76.00	0.0%	176	0	176	2	177
84 420_4580 CSA 64 Spring Vly Lk Water	289.00	0.0%	668	0	668	6	674
85 440_1366 CSA 68 Valley of the Moon	35.00	0.0%	81	0	81	1	82
86 441_1000 Sheriff-Contracts	10,504.00	1.0%	24,293	0	24,293	220	24,514
87 442_1000 Sheriff-Detentions	41,865.00	5.0%	96,823	0	96,823	879	97,702
88 443_1000 Sheriff-Coroner/ Public Adm	49,853.00	6.0%	115,298	0	115,298	1,046	116,344
89 445_1372 CSA 69 Lake Arrowhead	65.00	0.0%	150	0	150	1	152
90 450_1000 Dist Atty-Crim Prosecution	9,810.00	1.0%	22,688	0	22,688	206	22,894
91 452_1000 Child Support Services	4,848.00	1.0%	11,212	0	11,212	102	11,314
92 481_1000 Probation	41,545.00	5.0%	96,083	0	96,083	872	96,955
93 482_1000 Probation Juvenile Justice Gra	887.00	0.0%	2,051	0	2,051	19	2,070
94 485_4850 CSA 79 Green Valley	34.00	0.0%	79	0	79	1	79
95 490_4744 CSA 70 High Country	6.00	0.0%	14	0	14	0	14
96 491_1000 Public Defender	5,347.00	1.0%	12,366	0	12,366	112	12,478
97 495_4866 CSA 82 Searles Valley	260.00	0.0%	601	0	601	5	607
98 498_2240 IHSS Public Authority	413.00	0.0%	955	0	955	9	964
100 501_1000 Human Srvc Admin Claim	22,927.00	3.0%	53,024	0	53,024	481	53,506

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**Purchasing Services Allocations**

Dept:8 761\_1000 Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
101 529_1036 Aging & Adult Svcs	1,379.00	0.0%	\$3,189	\$0	\$3,189	\$29	\$3,218
102 536_1000 Public Guardian-Consrvtr	1,168.00	0.0%	2,701	0	2,701	25	2,726
103 540_1000 Veterans Affairs	340.00	0.0%	786	0	786	7	793
104 547_1810 CSA 120 Etiwanda Endowmnt	16.00	0.0%	37	0	37	0	37
105 563_4612 CSA 70 CG Cedar Glen	85.00	0.0%	197	0	197	2	198
106 571_2260 Workforce Development	2,911.00	0.0%	6,732	0	6,732	61	6,794
108 580_2434 Vly Regional Service Zone	15,075.00	2.0%	34,865	0	34,865	316	35,181
109 590_2442 N Desert Regional Srvc Zone	11,708.00	2.0%	27,078	0	27,078	246	27,323
110 591_2220 Preschool Services	33,734.00	4.0%	78,018	0	78,018	708	78,726
111 600_2448 Mountain Regional Service Zone	1,891.00	0.0%	4,373	0	4,373	40	4,413
112 601_1000 Economic Development Agency	624.00	0.0%	1,443	0	1,443	13	1,456
113 610_2454 South Desert Rgnl Srvc Zone	3,586.00	0.0%	8,294	0	8,294	75	8,369
114 611_1000 Agriculture/W & M	1,198.00	0.0%	2,771	0	2,771	25	2,796
115 620_2580 Big Bear Valley Park & Rec	748.00	0.0%	1,730	0	1,730	16	1,746
116 620_2582 Big Bear Alpine Zoo	860.00	0.0%	1,989	0	1,989	18	2,007
117 621_1000 OHS	499.00	0.0%	1,154	0	1,154	10	1,165
118 621_2476 Community Dev & Housing	2,029.00	0.0%	4,693	0	4,693	43	4,735
119 621_5313 San Sevaine/Cedar Glen RDA	5.00	0.0%	12	0	12	0	12
120 625_2584 Bloomington Park & Rec	623.00	0.0%	1,441	0	1,441	13	1,454
121 631_1000 Airports	1,606.00	0.0%	3,714	0	3,714	34	3,748
122 640_2600 County Library	9,327.00	1.0%	21,571	0	21,571	196	21,767
123 651_1000 County Museum	643.00	0.0%	1,487	0	1,487	13	1,501
124 652_1000 Regional Parks	6,368.00	1.0%	14,728	0	14,728	134	14,861
125 665_2000 DPW-Transportation	26,802.00	3.0%	61,986	0	61,986	562	62,549
126 666_1000 DPW-Surveyor	107.00	0.0%	247	0	247	2	250
127 680_1000 Registrar Of Voters	6,387.00	1.0%	14,772	0	14,772	134	14,906
128 691_1000 LUS-Admin	1,655.00	0.0%	3,828	0	3,828	35	3,862
129 692_1000 LUS-Building and Safety	1,548.00	0.0%	3,580	0	3,580	32	3,613
130 693_1000 LUS-Code Enforcement	1,937.00	0.0%	4,480	0	4,480	41	4,520
131 695_1000 LUS Planning	1,016.00	0.0%	2,350	0	2,350	21	2,371
134 736_1000 HR-Ctr for Emp Hlth & WlIn	184.00	0.0%	426	0	426	4	429
135 770_3100 Capital Improvement Program	4,105.00	1.0%	9,494	0	9,494	86	9,580
136 780_2734 RES-Chino Agr Preserve	11.00	0.0%	25	0	25	0	26
140 883_5008 Consolid Fire Agy East Vly	13.00	0.0%	30	0	30	0	30
141 890_5012 L.A.F.C.O.	5.00	0.0%	12	0	12	0	12
143 903_9900 CFF Commission (First 5)	1,432.00	0.0%	3,312	0	3,312	30	3,342
144 920_1000 Behavioral Health	16,770.00	2.0%	38,785	0	38,785	352	39,137
145 920_2200 Mental Health Services Act	14,039.00	2.0%	32,469	0	32,469	295	32,763
146 929_1000 Indigent Ambulance	127.00	0.0%	294	0	294	3	296
147 930_1000 Public Health	51,700.00	7.0%	119,569	0	119,569	1,085	120,654
148 933_1000 PH-Cal Children's Svcs	1,205.00	0.0%	2,787	0	2,787	25	2,812
149 9991_0005 All Other	32.00	0.0%	74	0	74	1	75

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**Purchasing Services Allocations**

Dept:8 761\_1000 Purchasing

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
150 9992_0006 Self Gov Spcl Districts (all funds)	1,694.00	0.0%	\$3,918	\$0	\$3,918	\$36	\$3,953
<b>Subtotal</b>	769,901.00	100.0%	1,780,590	0	1,780,590	15,787	1,796,376
Direct Bills					0		0
<b>Total</b>					<b>\$1,780,590</b>		<b>\$1,796,376</b>

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

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**Allocation Summary**

Dept:8 761\_1000 Purchasing

Department	Purchasing Services	General Government / Unallowed	Total
4 171_1000 County Counsel	\$4,061	\$0	\$4,061
5 340_1000 Aud-Contr/Treas/Tax Coll	23,202	0	23,202
6 720_1000 Human Resources	6,665	0	6,665
7 110_1000 County Admin Office	5,817	0	5,817
8 761_1000 Purchasing	997	0	997
9 120_1000 Innovation & Technology Dept.	352	0	352
10 7302_1000 PFMD Fac Mgmt - Maintenance	19,506	0	19,506
11 7303_1000 PFMD Fac Mgmt - Custodial	14,866	0	14,866
12 7304_1000 PFMD Fac Mgmt - Grounds	6,203	0	6,203
13 770_1000 PFMD- Project Mgmt Division	523	0	523
14 782_1000 RES Leasing & Acquisition	7,130	0	7,130
15 120_4020 ITD-Telecomm Svcs	15,736	0	15,736
16 120_4042 ITD-Bus Solutions Dev	1,627	0	1,627
17 120_4048 ITD-Computer Operations	13,062	0	13,062
18 670_4250 DPW-Solid Waste Mgmt	24,556	0	24,556
19 731_4120 Risk Management	8,899	0	8,899
20 761_4000 Printing Services	4,009	0	4,009
21 761_4004 Surplus Property/ Storage	418	0	418
22 761_4008 Mail/Courier Service	1,067	0	1,067
23 791_4064 Fleet Management	68,927	0	68,927
24 911_4200 Medical Center	454,316	0	454,316
25 100_1000 Board Of Supervisors	2,859	0	2,859
26 101_1000 Alcohol and Drug Svcs	5,995	0	5,995
27 103_1432 CSA 70 EV-1 Citrus Plaza	19	0	19
28 104_2468 Div 10 Medical Svcs	663	0	663
29 105_1378 CSA 70 Countywide	13,776	0	13,776
30 106_2410 SBC Fire Protection District	64,210	0	64,210
31 107_2419 Household Haz Waste	4,740	0	4,740
32 107_2421 Office of Fire Marshal Hazmat	2,796	0	2,796
33 108_2426 SBC Office of Emerg Services	3,522	0	3,522
36 110_2726 Disaster Recovery	852	0	852
37 111_2686 I.C.E.M.A	1,466	0	1,466
39 114_1000 Health Admin	16	0	16
40 115_1000 Community Services Group	19	0	19
44 124_1000 CTC-Grand Jury	126	0	126
45 125_1000 CTC-Indigent Defense Program	418	0	418
47 130_1408 CSA 70 ZN D-1 Lake Arrowhead	420	0	420
49 135_4634 CSA 70 Zn F Morongo Vllly	184	0	184
50 155_1438 CSA 70 Wrightwood	224	0	224
51 160_1000 Clerk Of The Board	567	0	567
52 165_4674 CSA 70 Glen Helen	742	0	742



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**Allocation Summary**

Dept:8 761\_1000 Purchasing

Department	Purchasing Services	General Government / Unallowed	Total
53 180_1462 CSA 70 Zn M Rd Wndr Vlly	\$61	\$0	\$61
54 190_1306 CSA 18 Cedar Pines	299	0	299
55 197_2510 Flood Control Admin	14,394	0	14,394
56 200_1312 CSA 20 Joshua Tree Park	1,328	0	1,328
57 205_1464 CSA 70 Zone M Wndr Vlly	425	0	425
58 208_1498 CSA 70 Zone P-10 Mentone	238	0	238
59 212_1486 CSA 70 Zone P-6 El Mirage	9	0	9
60 225_1552 CSA 70 Twin Peaks	133	0	133
61 230_1558 CSA 70 Erwin Lake	100	0	100
62 245_1318 CSA 29 Lucern Valley	404	0	404
64 300_1330 CSA 40 Elephant Mtn	152	0	152
65 305_4726 CSA 70 Lytle Creek	315	0	315
66 306_4652 Glen Helen Sanitation	1,624	0	1,624
67 310_1336 CSA 42 Oro Grande Park	33	0	33
68 310_4500 CSA 42 Oro Grande Sewer	14	0	14
69 310_4502 CSA 42 Oro Grande Water	161	0	161
70 311_1000 Assessor-Recorder-Clerk	17,804	0	17,804
71 330_1774 CSA 70 Morongo Valley	119	0	119
72 331_1786 CSA 70 TV-5 Mesa	105	0	105
73 332_1780 CSA 70 TV-4 Wonder Valley	84	0	84
75 350_4806 CSA 70 Hacienda Water	187	0	187
76 360_4826 CSA 70 Pioneer Town	198	0	198
77 365_4536 CSA 53 B Fawnskin	68	0	68
80 395_1354 CSA 59 Deer Lodge Park	124	0	124
81 400_4552 CSA 60 Apple Valley Airport	1,489	0	1,489
82 415_1360 CSA 63 Oak Glen-Yucaipa	229	0	229
83 420_4572 CSA 64 Spring Vlly Lk Sewer	177	0	177
84 420_4580 CSA 64 Spring Vlly Lk Water	674	0	674
85 440_1366 CSA 68 Valley of the Moon	82	0	82
86 441_1000 Sheriff-Contracts	24,514	0	24,514
87 442_1000 Sheriff-Detentions	97,702	0	97,702
88 443_1000 Sheriff-Coroner/ Public Adm	116,344	0	116,344
89 445_1372 CSA 69 Lake Arrowhead	152	0	152
90 450_1000 Dist Atty-Crim Prosecution	22,894	0	22,894
91 452_1000 Child Support Services	11,314	0	11,314
92 481_1000 Probation	96,955	0	96,955
93 482_1000 Probation Juvenile Justice Gra	2,070	0	2,070
94 485_4850 CSA 79 Green Valley	79	0	79
95 490_4744 CSA 70 High Country	14	0	14
96 491_1000 Public Defender	12,478	0	12,478
97 495_4866 CSA 82 Searles Valley	607	0	607

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**Allocation Summary**

Dept:8 761\_1000 Purchasing

<b>Department</b>	<b>Purchasing Services</b>	<b>General Government / Unallowed</b>	<b>Total</b>
98 498_2240 IHSS Public Authority	\$964	\$0	\$964
100 501_1000 Human Srvc Admin Claim	53,506	0	53,506
101 529_1036 Aging & Adult Svcs	3,218	0	3,218
102 536_1000 Public Guardian-Consrvtr	2,726	0	2,726
103 540_1000 Veterans Affairs	793	0	793
104 547_1810 CSA 120 Etiwanda Endowmt	37	0	37
105 563_4612 CSA 70 CG Cedar Glen	198	0	198
106 571_2260 Workforce Development	6,794	0	6,794
108 580_2434 Vllly Regional Service Zone	35,181	0	35,181
109 590_2442 N Desert Regional Srvc Zone	27,323	0	27,323
110 591_2220 Preschool Services	78,726	0	78,726
111 600_2448 Mountain Regional Service Zone	4,413	0	4,413
112 601_1000 Economic Development Agency	1,456	0	1,456
113 610_2454 South Desert Rgnl Srvc Zone	8,369	0	8,369
114 611_1000 Agriculture/W & M	2,796	0	2,796
115 620_2580 Big Bear Valley Park & Rec	1,746	0	1,746
116 620_2582 Big Bear Alpine Zoo	2,007	0	2,007
117 621_1000 OHS	1,165	0	1,165
118 621_2476 Community Dev & Housing	4,735	0	4,735
119 621_5313 San Sevaine/Cedar Glen RDA	12	0	12
120 625_2584 Bloomington Park & Rec	1,454	0	1,454
121 631_1000 Airports	3,748	0	3,748
122 640_2600 County Library	21,767	0	21,767
123 651_1000 County Museum	1,501	0	1,501
124 652_1000 Regional Parks	14,861	0	14,861
125 665_2000 DPW-Transportation	62,549	0	62,549
126 666_1000 DPW-Surveyor	250	0	250
127 680_1000 Registrar Of Voters	14,906	0	14,906
128 691_1000 LUS-Admin	3,862	0	3,862
129 692_1000 LUS-Building and Safety	3,613	0	3,613
130 693_1000 LUS-Code Enforcement	4,520	0	4,520
131 695_1000 LUS Planning	2,371	0	2,371
134 736_1000 HR-Ctr for Emp Hlth & Wlln	429	0	429
135 770_3100 Capital Improvement Program	9,580	0	9,580
136 780_2734 RES-Chino Agr Preserve	26	0	26
140 883_5008 Consolid Fire Agy East Vly	30	0	30
141 890_5012 L.A.F.C.O.	12	0	12
143 903_9900 CFF Commission (First 5)	3,342	0	3,342
144 920_1000 Behavioral Health	39,137	0	39,137
145 920_2200 Mental Health Services Act	32,763	0	32,763
146 929_1000 Indigent Ambulance	296	0	296

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**Allocation Summary**

Dept:8 761\_1000 Purchasing

Department	Purchasing Services	General Government / Unallowed	Total
147 930_1000 Public Health	\$120,654	\$0	\$120,654
148 933_1000 PH-Cal Children's Svcs	2,812	0	2,812
149 9991_0005 All Other	75	0	75
150 9992_0006 Self Gov Spcl Districts (all funds)	3,953	0	3,953
<b>Total</b>	<b>\$1,796,376</b>	<b>\$0</b>	<b>\$1,796,376</b>



SAN BERNARDINO  
COUNTY

INNOVATION  
AND TECHNOLOGY  
DEPARTMENT



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**Innovation and Technology Department (ITD)**

**STATEMENT OF FUNCTION**

Innovation and Technology Department (ITD) - 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 Innovation and Technology Department and Facilities Management Division's associated charges, travel and related expenses, and other services and supplies (reimbursement expenses for services and supplies).

Incoming Costs:

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

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

Allocation Method:

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:

Countywide GIS Services - basis: number of employees.

Dedicated Svcs Legacy Contribution - basis: actual costs.

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**A. Department Costs**

Dept:9 120\_1000 Innovation & Technology Dept.

Description		Amount	General Admin	Countywide GIS Services	Dedicated Services Legacy Contribution
<b>Personnel Costs</b>					
Salaries & Benefits	S1	1,369,273	0	1,336,758	32,515
<i>Salary % Split</i>			<i>.00%</i>	<i>97.63%</i>	<i>2.37%</i>
Other Staffing Expenses	P	149,313	0	149,313	0
<b>Subtotal - Personnel Costs</b>		<b>1,518,586</b>	<b>0</b>	<b>1,486,071</b>	<b>32,515</b>
<b>Services &amp; Supplies Cost</b>					
Services and Supplies	P	1,494,062	0	1,458,583	35,479
Central Services	P	224,330	0	224,330	0
Travel and Related Expenses	P	5,366	0	5,366	0
Other Services & Supplies	P	119,340	0	119,340	0
Interfund Reimbursements	P	0	0	0	0
Miscellaneous Revenues	P	0	0	0	0
Miscellaneous Revenues COVID-19	P	0	0	0	0
<b>Subtotal - Services &amp; Supplies</b>		<b>1,843,098</b>	<b>0</b>	<b>1,807,619</b>	<b>35,479</b>
<b>Department Cost Total</b>		<b>3,361,684</b>	<b>0</b>	<b>3,293,690</b>	<b>67,994</b>
<b>Adjustments to Cost</b>					
<b>Subtotal - Adjustments</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Costs After Adjustments</b>		<b>3,361,684</b>	<b>0</b>	<b>3,293,690</b>	<b>67,994</b>
General Admin Distribution			0	0	0
<b>Grand Total</b>		<b>\$3,361,684</b>		<b>\$3,293,690</b>	<b>\$67,994</b>

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**B. Incoming Costs - (Default Spread Salary%)**

Dept:9 120\_1000 Innovation & Technology Dept.

Department	First Incoming	Second Incoming	Countywide GIS Services	Dedicated Services Legacy Contribution
2 Depreciation Computer/ Equipment	\$345	\$0	\$337	\$8
Subtotal - 0000_0002 Compt Sftw & Equip Depr	345	0	337	8
4 Legal Services	(212)	206	(5)	(0)
Subtotal - 171_1000 County Counsel	(212)	206	(5)	(0)
5 Reporting	792	46	818	20
5 Transaction Processing	1,351	67	1,384	34
5 Payroll	1,071	47	1,091	27
5 SAP Team	2,707	68	2,709	66
Subtotal - 340_1000 Aud-Contr/Treas/Tax Coll	5,920	227	6,002	146
6 Personnel Services	2,124	24	2,097	51
6 Employee Benefits	338	20	349	8
6 Civil Svc Commission	48	0	47	1
6 EMACS Team	1,183	14	1,168	28
6 Labor Relations	286	4	283	7
Subtotal - 720_1000 Human Resources	3,980	62	3,946	96
7 Budget & Admin Supp Svcs	4,411	51	4,356	106
Subtotal - 110_1000 County Admin Office	4,411	51	4,356	106
8 Purchasing Services	349	3	344	8
Subtotal - 761_1000 Purchasing	349	3	344	8
9 Countywide GIS Services	0	1,440	1,406	34
Subtotal - 120_1000 Innovation & Technology Dept.	0	1,440	1,406	34
10 Maintenance Services	0	167	163	4
Subtotal - 7302_1000 PFMD Fac Mgmt - Maintenance	0	167	163	4
<b>Total Incoming</b>	<b>14,793</b>	<b>2,156</b>	<b>16,547</b>	<b>402</b>
<b>C. Total Allocated</b>		<b>\$3,378,633</b>	<b>\$3,310,237</b>	<b>\$68,396</b>
			97.98%	2.02%

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Countywide GIS Services Allocations

Dept:9 120\_1000 Innovation & Technology Dept.

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 171_1000 County Counsel	87.78	0.0%	\$14,277	\$0	\$14,277	\$0	\$14,277
5 340_1000 Aud-Contr/Treas/Tax Coll	262.96	1.0%	42,769	0	42,769	0	42,769
6 720_1000 Human Resources	127.11	1.0%	20,674	0	20,674	0	20,674
7 110_1000 County Admin Office	47.22	0.0%	7,680	0	7,680	0	7,680
8 761_1000 Purchasing	25.56	0.0%	4,156	0	4,156	0	4,156
9 120_1000 Innovation & Technology Dept.	8.85	0.0%	1,440	0	1,440	0	1,440
10 7302_1000 PFMD Fac Mgmt - Maintenance	66.51	0.0%	10,817	0	10,817	7	10,825
11 7303_1000 PFMD Fac Mgmt - Custodial	31.46	0.0%	5,117	0	5,117	3	5,120
12 7304_1000 PFMD Fac Mgmt - Grounds	5.55	0.0%	902	0	902	1	903
13 770_1000 PFMD- Project Mgmt Division	20.07	0.0%	3,265	0	3,265	2	3,267
14 782_1000 RES Leasing & Acquisition	32.30	0.0%	5,253	0	5,253	3	5,256
15 120_4020 ITD-Telecomm Svcs	84.67	0.0%	13,771	0	13,771	9	13,780
16 120_4042 ITD-Bus Solutions Dev	67.78	0.0%	11,024	0	11,024	7	11,031
17 120_4048 ITD-Computer Operations	130.74	1.0%	21,264	0	21,264	14	21,278
18 670_4250 DPW-Solid Waste Mgmt	78.19	0.0%	12,716	0	12,716	8	12,725
19 731_4120 Risk Management	56.04	0.0%	9,114	0	9,114	6	9,120
20 761_4000 Printing Services	12.11	0.0%	1,970	0	1,970	1	1,971
21 761_4004 Surplus Property/ Storage	4.93	0.0%	801	0	801	1	802
22 761_4008 Mail/Courier Service	18.48	0.0%	3,006	0	3,006	2	3,008
23 791_4064 Fleet Management	85.81	0.0%	13,957	0	13,957	9	13,966
24 911_4200 Medical Center	3,617.22	18.0%	588,319	0	588,319	385	588,704
25 100_1000 Board Of Supervisors	50.74	0.0%	8,253	0	8,253	5	8,258
26 101_1000 Alcohol and Drug Svcs	90.70	0.0%	14,752	0	14,752	10	14,762
28 104_2468 Div 10 Medical Svcs	94.07	0.0%	15,301	0	15,301	10	15,311
29 105_1378 CSA 70 Countywide	73.30	0.0%	11,921	0	11,921	8	11,929
30 106_2410 SBC Fire Protection District	206.59	1.0%	33,601	0	33,601	22	33,623
31 107_2419 Household Haz Waste	21.81	0.0%	3,548	0	3,548	2	3,550
32 107_2421 Office of Fire Marshal Hazmat	41.19	0.0%	6,699	0	6,699	4	6,703
33 108_2426 SBC Office of Emerg Services	14.04	0.0%	2,283	0	2,283	1	2,285
36 110_2726 Disaster Recovery	1.85	0.0%	301	0	301	0	301
37 111_2686 I.C.E.M.A	11.96	0.0%	1,946	0	1,946	1	1,947
38 113_1000 Law & Justice Group Admin	0.96	0.0%	157	0	157	0	157
40 115_1000 Community Services Group	2.22	0.0%	361	0	361	0	362
51 160_1000 Clerk Of The Board	13.33	0.0%	2,169	0	2,169	1	2,170
53 180_1462 CSA 70 Zn M Rd Wndr Vly	0.78	0.0%	127	0	127	0	127
55 197_2510 Flood Control Admin	130.59	1.0%	21,240	0	21,240	14	21,254
56 200_1312 CSA 20 Joshua Tree Park	5.70	0.0%	928	0	928	1	928
57 205_1464 CSA 70 Zone M Wndr Vly	0.44	0.0%	72	0	72	0	72
62 245_1318 CSA 29 Lucern Valley	2.56	0.0%	416	0	416	0	416
64 300_1330 CSA 40 Elephant Mtn	1.93	0.0%	313	0	313	0	313
70 311_1000 Assessor-Recorder-Clerk	221.89	1.0%	36,089	0	36,089	24	36,112
82 415_1360 CSA 63 Oak Glen-Yucaipa	1.93	0.0%	313	0	313	0	313



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**Countywide GIS Services Allocations**

**Dept:9 120\_1000 Innovation & Technology Dept.**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
86 441_1000 Sheriff-Contracts	554.07	3.0%	\$90,117	\$0	\$90,117	\$59	\$90,176
87 442_1000 Sheriff-Detentions	1,221.00	6.0%	198,588	0	198,588	130	198,718
88 443_1000 Sheriff-Coroner/ Public Adm	1,554.78	8.0%	252,875	0	252,875	165	253,040
90 450_1000 Dist Atty-Crim Prosecution	513.30	3.0%	83,484	0	83,484	55	83,539
91 452_1000 Child Support Services	410.67	2.0%	66,792	0	66,792	44	66,836
92 481_1000 Probation	1,073.33	5.0%	174,571	0	174,571	114	174,685
93 482_1000 Probation Juvenile Justice Gra	45.04	0.0%	7,325	0	7,325	5	7,330
96 491_1000 Public Defender	222.63	1.0%	36,209	0	36,209	24	36,233
98 498_2240 IHSS Public Authority	33.96	0.0%	5,524	0	5,524	4	5,527
100 501_1000 Human Srvc Admin Claim	4,306.89	21.0%	700,489	0	700,489	458	700,947
101 529_1036 Aging & Adult Svcs	53.78	0.0%	8,747	0	8,747	6	8,752
102 536_1000 Public Guardian-Consrvtr	51.78	0.0%	8,421	0	8,421	6	8,427
103 540_1000 Veterans Affairs	21.74	0.0%	3,536	0	3,536	2	3,538
104 547_1810 CSA 120 Etiwanda Endowmt	1.96	0.0%	319	0	319	0	319
106 571_2260 Workforce Development	74.89	0.0%	12,180	0	12,180	8	12,188
108 580_2434 Vily Regional Service Zone	290.37	1.0%	47,227	0	47,227	31	47,258
109 590_2442 N Desert Regional Srvc Zone	131.89	1.0%	21,451	0	21,451	14	21,465
110 591_2220 Preschool Services	543.85	3.0%	88,454	0	88,454	58	88,512
111 600_2448 Mountain Regional Service Zone	79.22	0.0%	12,885	0	12,885	8	12,893
112 601_1000 Economic Development Agency	7.56	0.0%	1,229	0	1,229	1	1,230
113 610_2454 South Desert Rgnl Srvc Zone	47.85	0.0%	7,783	0	7,783	5	7,788
114 611_1000 Agriculture/W & M	53.74	0.0%	8,741	0	8,741	6	8,746
115 620_2580 Big Bear Valley Park & Rec	21.78	0.0%	3,542	0	3,542	2	3,544
116 620_2582 Big Bear Alpine Zoo	17.89	0.0%	2,910	0	2,910	2	2,911
117 621_1000 OHS	10.81	0.0%	1,759	0	1,759	1	1,760
118 621_2476 Community Dev & Housing	24.41	0.0%	3,970	0	3,970	3	3,972
120 625_2584 Bloomington Park & Rec	2.07	0.0%	337	0	337	0	338
121 631_1000 Airports	16.41	0.0%	2,669	0	2,669	2	2,670
122 640_2600 County Library	200.19	1.0%	32,559	0	32,559	21	32,580
123 651_1000 County Museum	17.56	0.0%	2,855	0	2,855	2	2,857
124 652_1000 Regional Parks	71.00	0.0%	11,548	0	11,548	8	11,555
125 665_2000 DPW-Transportation	254.93	1.0%	41,462	0	41,462	27	41,489
126 666_1000 DPW-Surveyor	16.30	0.0%	2,650	0	2,650	2	2,652
127 680_1000 Registrar Of Voters	103.26	1.0%	16,794	0	16,794	11	16,805
128 691_1000 LUS-Admin	15.52	0.0%	2,524	0	2,524	2	2,526
129 692_1000 LUS-Building and Safety	39.15	0.0%	6,367	0	6,367	4	6,371
130 693_1000 LUS-Code Enforcement	53.30	0.0%	8,668	0	8,668	6	8,674
131 695_1000 LUS Planning	29.56	0.0%	4,807	0	4,807	3	4,810
134 736_1000 HR-Ctr for Emp Hlth & WlIn	10.78	0.0%	1,753	0	1,753	1	1,754
138 862_5039 SBC Transport Authority	66.93	0.0%	10,885	0	10,885	7	10,892
140 883_5008 Consolid Fire Agy East Vly	61.22	0.0%	9,957	0	9,957	7	9,964
141 890_5012 L.A.F.C.O.	3.85	0.0%	626	0	626	0	627

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**Countywide GIS Services Allocations**

Dept:9 120\_1000 Innovation & Technology Dept.

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
143 903_9900 CFF Commission (First 5)	19.70	0.0%	\$3,205	\$0	\$3,205	\$2	\$3,207
144 920_1000 Behavioral Health	495.04	2.0%	80,515	0	80,515	53	80,567
145 920_2200 Mental Health Services Act	494.37	2.0%	80,406	0	80,406	53	80,459
147 930_1000 Public Health	985.81	5.0%	160,337	0	160,337	105	160,442
148 933_1000 PH-Cal Children's Svcs	150.89	1.0%	24,541	0	24,541	16	24,557
149 9991_0005 All Other	2.81	0.0%	458	0	458	0	458
<b>Subtotal</b>	20,339.74	100.0%	3,308,132	0	3,308,132	2,105	3,310,237
Direct Bills					0		0
<b>Total</b>					<b>\$3,308,132</b>		<b>\$3,310,237</b>

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

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**Dedicated Services Legacy Contribution Allocations**

Dept:9 120\_1000 Innovation & Technology Dept.

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
5 340_1000 Aud-Contr/Treas/Tax Coll	7,500.00	11.%	\$7,539	\$(7,500)	\$39	\$0	\$39
15 120_4020 ITD-Telecomm Svcs	2,500.00	4.%	2,513	(2,500)	13	2	15
18 670_4250 DPW-Solid Waste Mgmt	2,500.00	4.%	2,513	(2,500)	13	2	15
29 105_1378 CSA 70 Countywide	1,207.00	2.%	1,213	(1,207)	6	1	7
55 197_2510 Flood Control Admin	2,500.00	4.%	2,513	(2,500)	13	2	15
70 311_1000 Assessor-Recorder-Clerk	7,500.00	11.%	7,539	(7,500)	39	6	45
88 443_1000 Sheriff-Coroner/ Public Adm	7,500.00	11.%	7,539	(7,500)	39	6	45
112 601_1000 Economic Development Agency	10,000.00	15.%	10,052	(10,000)	52	8	60
125 665_2000 DPW-Transportation	2,500.00	4.%	2,513	(2,500)	13	2	15
126 666_1000 DPW-Surveyor	2,500.00	4.%	2,513	(2,500)	13	2	15
131 695_1000 LUS Planning	5,000.00	7.%	5,026	(5,000)	26	4	30
138 862_5039 SBC Transport Authority	7,500.00	11.%	7,539	(7,500)	39	6	45
140 883_5008 Consolid Fire Agy East Vly	3,500.00	5.%	3,518	(3,500)	18	3	21
141 890_5012 L.A.F.C.O.	3,000.00	4.%	3,015	(3,000)	15	3	18
149 9991_0005 All Other	2,786.86	4.%	2,801	(2,787)	14	2	17
<b>Subtotal</b>	<b>67,993.86</b>	<b>100.%</b>	<b>68,345</b>	<b>(67,994)</b>	<b>351</b>	<b>51</b>	<b>402</b>
Direct Bills					67,994		67,994
<b>Total</b>					<b>\$68,345</b>		<b>\$68,396</b>

Basis Units: Actual Costs  
 Source: Information Svcs

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**Allocation Summary**

Dept:9 120\_1000 Innovation & Technology Dept.

<b>Department</b>	<b>Countywide GIS Services</b>	<b>Dedicated Services Legacy Contribution</b>	<b>Total</b>
0 Direct Billed	\$0	\$67,994	\$67,994
4 171_1000 County Counsel	14,277	0	14,277
5 340_1000 Aud-Contr/Treas/Tax Coll	42,769	39	42,808
6 720_1000 Human Resources	20,674	0	20,674
7 110_1000 County Admin Office	7,680	0	7,680
8 761_1000 Purchasing	4,156	0	4,156
9 120_1000 Innovation & Technology Dept.	1,440	0	1,440
10 7302_1000 PFMD Fac Mgmt - Maintenance	10,825	0	10,825
11 7303_1000 PFMD Fac Mgmt - Custodial	5,120	0	5,120
12 7304_1000 PFMD Fac Mgmt - Grounds	903	0	903
13 770_1000 PFMD- Project Mgmt Division	3,267	0	3,267
14 782_1000 RES Leasing & Acquisition	5,256	0	5,256
15 120_4020 ITD-Telecomm Svcs	13,780	15	13,795
16 120_4042 ITD-Bus Solutions Dev	11,031	0	11,031
17 120_4048 ITD-Computer Operations	21,278	0	21,278
18 670_4250 DPW-Solid Waste Mgmt	12,725	15	12,740
19 731_4120 Risk Management	9,120	0	9,120
20 761_4000 Printing Services	1,971	0	1,971
21 761_4004 Surplus Property/ Storage	802	0	802
22 761_4008 Mail/Courier Service	3,008	0	3,008
23 791_4064 Fleet Management	13,966	0	13,966
24 911_4200 Medical Center	588,704	0	588,704
25 100_1000 Board Of Supervisors	8,258	0	8,258
26 101_1000 Alcohol and Drug Svcs	14,762	0	14,762
28 104_2468 Div 10 Medical Svcs	15,311	0	15,311
29 105_1378 CSA 70 Countywide	11,929	7	11,936
30 106_2410 SBC Fire Protection District	33,623	0	33,623
31 107_2419 Household Haz Waste	3,550	0	3,550
32 107_2421 Office of Fire Marshal Hazmat	6,703	0	6,703
33 108_2426 SBC Office of Emerg Services	2,285	0	2,285
36 110_2726 Disaster Recovery	301	0	301
37 111_2686 I.C.E.M.A	1,947	0	1,947
38 113_1000 Law & Justice Group Admin	157	0	157
40 115_1000 Community Services Group	362	0	362
51 160_1000 Clerk Of The Board	2,170	0	2,170
53 180_1462 CSA 70 Zn M Rd Wndr Vllly	127	0	127
55 197_2510 Flood Control Admin	21,254	15	21,269
56 200_1312 CSA 20 Joshua Tree Park	928	0	928
57 205_1464 CSA 70 Zone M Wndr Vllly	72	0	72
62 245_1318 CSA 29 Lucern Valley	416	0	416
64 300_1330 CSA 40 Elephant Mtn	313	0	313

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Dept:9 120\_1000 Innovation & Technology Dept.

Department	Countywide GIS Services	Dedicated Services Legacy Contribution	Total
70 311_1000 Assessor-Recorder-Clerk	\$36,112	\$45	\$36,158
82 415_1360 CSA 63 Oak Glen-Yucaipa	313	0	313
86 441_1000 Sheriff-Contracts	90,176	0	90,176
87 442_1000 Sheriff-Detentions	198,718	0	198,718
88 443_1000 Sheriff-Coroner/ Public Adm	253,040	45	253,085
90 450_1000 Dist Atty-Crim Prosecution	83,539	0	83,539
91 452_1000 Child Support Services	66,836	0	66,836
92 481_1000 Probation	174,685	0	174,685
93 482_1000 Probation Juvenile Justice Gra	7,330	0	7,330
96 491_1000 Public Defender	36,233	0	36,233
98 498_2240 IHSS Public Authority	5,527	0	5,527
100 501_1000 Human Srvc Admin Claim	700,947	0	700,947
101 529_1036 Aging & Adult Svcs	8,752	0	8,752
102 536_1000 Public Guardian-Consrvtr	8,427	0	8,427
103 540_1000 Veterans Affairs	3,538	0	3,538
104 547_1810 CSA 120 Etiwanda Endowmt	319	0	319
106 571_2260 Workforce Development	12,188	0	12,188
108 580_2434 Vly Regional Service Zone	47,258	0	47,258
109 590_2442 N Desert Regional Srvc Zone	21,465	0	21,465
110 591_2220 Preschool Services	88,512	0	88,512
111 600_2448 Mountain Regional Service Zone	12,893	0	12,893
112 601_1000 Economic Development Agency	1,230	60	1,290
113 610_2454 South Desert Rgnl Srvc Zone	7,788	0	7,788
114 611_1000 Agriculture/W & M	8,746	0	8,746
115 620_2580 Big Bear Valley Park & Rec	3,544	0	3,544
116 620_2582 Big Bear Alpine Zoo	2,911	0	2,911
117 621_1000 OHS	1,760	0	1,760
118 621_2476 Community Dev & Housing	3,972	0	3,972
120 625_2584 Bloomington Park & Rec	338	0	338
121 631_1000 Airports	2,670	0	2,670
122 640_2600 County Library	32,580	0	32,580
123 651_1000 County Museum	2,857	0	2,857
124 652_1000 Regional Parks	11,555	0	11,555
125 665_2000 DPW-Transportation	41,489	15	41,504
126 666_1000 DPW-Surveyor	2,652	15	2,667
127 680_1000 Registrar Of Voters	16,805	0	16,805
128 691_1000 LUS-Admin	2,526	0	2,526
129 692_1000 LUS-Building and Safety	6,371	0	6,371
130 693_1000 LUS-Code Enforcement	8,674	0	8,674
131 695_1000 LUS Planning	4,810	30	4,840
134 736_1000 HR-Ctr for Emp Hlth & Wln	1,754	0	1,754

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**Allocation Summary**

Dept:9 120\_1000 Innovation & Technology Dept.

<b>Department</b>	<b>Countywide GIS Services</b>	<b>Dedicated Services Legacy Contribution</b>	<b>Total</b>
138 862_5039 SBC Transport Authority	\$10,892	\$45	\$10,937
140 883_5008 Consolid Fire Agy East Vly	9,964	21	9,985
141 890_5012 L.A.F.C.O.	627	18	645
143 903_9900 CFF Commission (First 5)	3,207	0	3,207
144 920_1000 Behavioral Health	80,567	0	80,567
145 920_2200 Mental Health Services Act	80,459	0	80,459
147 930_1000 Public Health	160,442	0	160,442
148 933_1000 PH-Cal Children's Svcs	24,557	0	24,557
149 9991_0005 All Other	458	17	475
<b>Total</b>	<b>\$3,310,237</b>	<b>\$68,396</b>	<b>\$3,378,633</b>



**PFMD  
FACILITIES  
MANAGEMENT-  
MAINTENANCE**



## PFMD 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 Innovation and Technology Department and Facilities Management Division's associated charges, travel and related expenses, and other services and supplies (reimbursement expenses for services and supplies).

#### Incoming Costs:

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

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

#### Allocation Method:

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.



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**A. Department Costs**

Dept:10 7302\_1000 PFMD Fac Mgmt - Maintenance

Description		Amount	General Admin	Maintenance Services
<b>Personnel Costs</b>				
Salaries & Benefits	S1	7,670,737	0	7,670,737
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Other Staffing Expenses	P	4,231	0	4,231
Subtotal - Personnel Costs		<u>7,674,968</u>	0	<u>7,674,968</u>
<b>Services &amp; Supplies Cost</b>				
Services and Supplies	P	5,804,691	0	5,804,691
Central Services	P	0	0	0
Travel and Related Expenses	P	30,034	0	30,034
Other Services and Supplies	P	945,570	0	945,570
Interfund Reimbursements	P	(32,354)	0	(32,354)
Miscellaneous Revenues	P	(44,219)	0	(44,219)
Miscellaneous Revenues - COVID 19	P	(3,785)	0	(3,785)
Subtotal - Services & Supplies		<u>6,699,936</u>	0	<u>6,699,936</u>
<b>Department Cost Total</b>		<b>14,374,904</b>	<b>0</b>	<b>14,374,904</b>
<b>Adjustments to Cost</b>				
Subtotal - Adjustments		<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Costs After Adjustments</b>		<b>14,374,904</b>	<b>0</b>	<b>14,374,904</b>
General Admin Distribution			0	0
<b>Grand Total</b>		<u><u>\$14,374,904</u></u>		<u><u>\$14,374,904</u></u>

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**B. Incoming Costs - (Default Spread Salary%)**

Dept:10 7302\_1000 PFMD Fac Mgmt - Maintenance

Department	First Incoming	Second Incoming	Maintenance Services
1 Building Depreciation Expense	\$59,410	\$0	\$59,410
Subtotal - 0000_0001 Building Depreciation	59,410	0	59,410
2 Depreciation Computer/ Equipment	40,921	0	40,921
Subtotal - 0000_0002 Compt Sftw & Equip Depr	40,921	0	40,921
3 PFMD Utilities	143,274	0	143,274
Subtotal - 0000_0003 PFMD Utilities	143,274	0	143,274
4 Legal Services	30,545	2,788	33,333
Subtotal - 171_1000 County Counsel	30,545	2,788	33,333
5 Reporting	5,948	345	6,293
5 Transaction Processing	13,031	646	13,677
5 Payroll	8,165	357	8,522
5 Audit Division	46,599	2,052	48,650
5 SAP Team	20,340	507	20,847
Subtotal - 340_1000 Aud-Contr/Treas/Tax Coll	94,083	3,906	97,989
6 Personnel Services	15,960	182	16,141
6 Employee Benefits	2,541	148	2,689
6 Unemployment Insurance	2,825	35	2,860
6 Civil Svc Commission	361	3	364
6 EMACS Team	9,021	106	9,127
6 Labor Relations	2,153	28	2,180
Subtotal - 720_1000 Human Resources	32,860	502	33,362
7 Budget & Admin Supp Svcs	33,144	382	33,526
Subtotal - 110_1000 County Admin Office	33,144	382	33,526
8 Purchasing Services	19,330	175	19,506
Subtotal - 761_1000 Purchasing	19,330	175	19,506
9 Countywide GIS Services	10,817	7	10,825
Subtotal - 120_1000 Innovatn & Technology Dept.	10,817	7	10,825
10 Maintenance Services	0	87,884	87,884

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**B. Incoming Costs - (Default Spread Salary%)**

Dept:10 7302\_1000 PFMD Fac Mgmt - Maintenance

Department	First Incoming	Second Incoming	Maintenance Services
Subtotal - 7302_1000 PFMD Fac Mgmt - Maintenance	\$0	\$87,884	\$87,884
11 Custodial Services	0	76,352	76,352
Subtotal - 7303_1000 PFMD Fac Mgmt - Custodial	0	76,352	76,352
12 Grounds Services	0	16,910	16,910
Subtotal - 7304_1000 PFMD Fac Mgmt - Grounds	0	16,910	16,910
<b>Total Incoming</b>	<b>464,384</b>	<b>188,907</b>	<b>653,292</b>
<b>C. Total Allocated</b>		<b>\$15,028,196</b>	<b>\$15,028,196</b>
			100.00%

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**Maintenance Services Allocations**

**Dept:10 7302\_1000 PFMD Fac Mgmt - Maintenance**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 171_1000 County Counsel	133,662.16	1.0%	\$131,082	\$(133,662)	\$(2,581)	\$0	\$(2,581)
5 340_1000 Aud-Contr/Treas/Tax Coll	253,382.01	2.0%	248,490	(253,655)	(5,165)	0	(5,165)
6 720_1000 Human Resources	167,665.35	1.0%	164,428	(167,880)	(3,452)	0	(3,452)
7 110_1000 County Admin Office	129,929.69	1.0%	127,421	(129,135)	(1,714)	0	(1,714)
8 761_1000 Purchasing	30,758.78	0.0%	30,165	(30,848)	(683)	0	(683)
9 120_1000 Innovation & Technology Dept.	170.00	0.0%	167	0	167	0	167
10 7302_1000 PFMD Fac Mgmt - Maintenance	89,614.47	1.0%	87,884	0	87,884	0	87,884
11 7303_1000 PFMD Fac Mgmt - Custodial	12,717.89	0.0%	12,472	0	12,472	168	12,640
12 7304_1000 PFMD Fac Mgmt - Grounds	20,427.19	0.0%	20,033	0	20,033	269	20,302
13 770_1000 PFMD- Project Mgmt Division	22,452.00	0.0%	22,019	(22,497)	(479)	296	(183)
14 782_1000 RES Leasing & Acquisition	383,441.04	3.0%	376,038	(383,925)	(7,887)	5,056	(2,831)
15 120_4020 ITD-Telecomm Svcs	79,347.42	1.0%	77,815	(79,347)	(1,532)	1,046	(486)
17 120_4048 ITD-Computer Operations	310,262.83	2.0%	304,273	(310,263)	(5,990)	4,091	(1,899)
18 670_4250 DPW-Solid Waste Mgmt	84,711.45	1.0%	83,076	(84,711)	(1,636)	1,117	(519)
19 731_4120 Risk Management	57,391.00	0.0%	56,283	(57,391)	(1,108)	757	(351)
20 761_4000 Printing Services	25,787.50	0.0%	25,290	(25,788)	(498)	340	(158)
21 761_4004 Surplus Property/ Storage	41,149.50	0.0%	40,355	(41,150)	(794)	543	(252)
22 761_4008 Mail/Courier Service	6,653.00	0.0%	6,525	(6,653)	(128)	88	(41)
23 791_4064 Fleet Management	224,140.79	1.0%	219,813	(224,141)	(4,327)	2,956	(1,372)
25 100_1000 Board Of Supervisors	56,500.19	0.0%	55,409	(56,500)	(1,091)	745	(346)
26 101_1000 Alcohol and Drug Svcs	301.23	0.0%	295	(811)	(516)	4	(512)
29 105_1378 CSA 70 Countywide	36,223.00	0.0%	35,524	(36,223)	(699)	478	(222)
30 106_2410 SBC Fire Protection District	176,262.29	1.0%	172,859	(176,432)	(3,573)	2,324	(1,249)
32 107_2421 Office of Fire Marshal Hazmat	3,397.91	0.0%	3,332	(3,483)	(151)	45	(106)
33 108_2426 SBC Office of Emerg Services	44,872.15	0.0%	44,006	(45,037)	(1,031)	592	(440)
44 124_1000 CTC-Grand Jury	14,069.00	0.0%	13,797	(14,069)	(272)	186	(86)
51 160_1000 Clerk Of The Board	19,560.00	0.0%	19,182	(19,560)	(378)	258	(120)
55 197_2510 Flood Control Admin	108,702.20	1.0%	106,603	(110,094)	(3,490)	1,433	(2,057)
70 311_1000 Assessor-Recorder-Clerk	312,708.38	2.0%	306,671	(313,181)	(6,510)	4,123	(2,387)
86 441_1000 Sheriff-Contracts	5,167.00	0.0%	5,067	(5,167)	(100)	68	(32)
87 442_1000 Sheriff-Detentions	3,772,096.33	25.0%	3,699,269	(3,772,096)	(72,827)	49,739	(23,088)
88 443_1000 Sheriff-Coroner/ Public Adm	1,733,681.86	11.0%	1,700,210	(1,734,288)	(34,079)	22,861	(11,218)
90 450_1000 Dist Atty-Crim Prosecution	625,644.88	4.0%	613,566	(625,730)	(12,164)	8,250	(3,914)
91 452_1000 Child Support Services	5,323.23	0.0%	5,220	(5,323)	(103)	70	(33)
92 481_1000 Probation	1,956,198.37	13.0%	1,918,430	(1,957,055)	(38,625)	25,795	(12,830)
93 482_1000 Probation Juvenile Justice Gra	655.00	0.0%	642	(655)	(13)	9	(4)
96 491_1000 Public Defender	205,630.81	1.0%	201,661	(205,939)	(4,278)	2,711	(1,567)
98 498_2240 IHSS Public Authority	255.00	0.0%	250	(595)	(345)	3	(342)
100 501_1000 Human Srvc Admin Claim	62,981.64	0.0%	61,766	(63,067)	(1,301)	830	(470)
102 536_1000 Public Guardian-Consrvtr	24,411.62	0.0%	23,940	(15,716)	8,224	322	8,546
103 540_1000 Veterans Affairs	43,072.35	0.0%	42,241	(43,072)	(832)	568	(264)
108 580_2434 Vllly Regional Service Zone	268.00	0.0%	263	(268)	(5)	4	(2)

**San Bernardino County, California**  
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**Maintenance Services Allocations**

Dept:10 7302\_1000 PFMD Fac Mgmt - Maintenance

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
109 590_2442 N Desert Regional Srvc Zone	3,083.62	0.0%	\$3,024	\$(3,084)	\$(60)	\$41	\$(19)
110 591_2220 Preschool Services	150,642.89	1.0%	147,734	(150,643)	(2,908)	1,986	(922)
112 601_1000 Economic Development Agency	30,504.36	0.0%	29,915	(30,504)	(589)	402	(187)
114 611_1000 Agriculture/W & M	61,383.00	0.0%	60,198	(61,617)	(1,419)	809	(610)
118 621_2476 Community Dev & Housing	340.00	0.0%	333	(340)	(7)	4	(2)
120 625_2584 Bloomington Park & Rec	85.00	0.0%	83	(85)	(2)	1	(1)
121 631_1000 Airports	3,713.00	0.0%	3,641	(3,713)	(72)	49	(23)
122 640_2600 County Library	350,496.29	2.0%	343,729	(350,498)	(6,769)	4,622	(2,147)
123 651_1000 County Museum	257,899.95	2.0%	252,921	(258,538)	(5,617)	3,401	(2,217)
124 652_1000 Regional Parks	28,161.04	0.0%	27,617	(28,161)	(544)	371	(172)
125 665_2000 DPW-Transportation	197,869.02	1.0%	194,049	(197,869)	(3,820)	2,609	(1,211)
126 666_1000 DPW-Surveyor	23,070.00	0.0%	22,625	(23,070)	(445)	304	(141)
127 680_1000 Registrar Of Voters	90,764.25	1.0%	89,012	(90,892)	(1,880)	1,197	(683)
128 691_1000 LUS-Admin	85,527.00	1.0%	83,876	(85,612)	(1,736)	1,128	(608)
129 692_1000 LUS-Building and Safety	21,332.00	0.0%	20,920	(21,332)	(412)	281	(131)
130 693_1000 LUS-Code Enforcement	42,309.00	0.0%	41,492	(42,309)	(817)	558	(259)
131 695_1000 LUS Planning	8,164.00	0.0%	8,006	(8,164)	(158)	108	(50)
134 736_1000 HR-Ctr for Emp Hlth & WlIn	170.00	0.0%	167	(170)	(3)	2	(1)
135 770_3100 Capital Improvement Program	91,463.50	1.0%	89,698	(92,238)	(2,541)	1,206	(1,335)
140 883_5008 Consolid Fire Agy East Vly	1,610.00	0.0%	1,579	(1,610)	(31)	21	(10)
144 920_1000 Behavioral Health	222,365.87	1.0%	218,073	(222,795)	(4,722)	2,932	(1,790)
145 920_2200 Mental Health Services Act	294,487.30	2.0%	288,802	(295,438)	(6,636)	3,883	(2,753)
147 930_1000 Public Health	373,263.27	2.0%	366,057	(374,416)	(8,359)	4,922	(3,437)
148 933_1000 PH-Cal Children's Svcs	1,524.00	0.0%	1,495	(1,524)	(29)	20	(9)
149 9991_0005 All Other	1,509,554.57	10.0%	1,480,410	(583,045)	897,365	19,905	917,270
<b>Subtotal</b>	<b>15,131,429.43</b>	<b>100.0%</b>	<b>14,839,288</b>	<b>(14,083,074)</b>	<b>756,215</b>	<b>188,907</b>	<b>945,122</b>
Direct Bills					14,083,074		14,083,074
<b>Total</b>					<b>\$14,839,288</b>		<b>\$15,028,196</b>

Basis Units: Job Costs  
 Source: Facilities Mgmt

**San Bernardino County, California**  
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**Allocation Summary**

Dept:10 7302\_1000 PFMD Fac Mgmt - Maintenance

<b>Department</b>	<b>Maintenance Services</b>	<b>Total</b>
0 Direct Billed	\$14,083,074	\$14,083,074
4 171_1000 County Counsel	(2,581)	(2,581)
5 340_1000 Aud-Contr/Treas/Tax Coll	(5,165)	(5,165)
6 720_1000 Human Resources	(3,452)	(3,452)
7 110_1000 County Admin Office	(1,714)	(1,714)
8 761_1000 Purchasing	(683)	(683)
9 120_1000 Innovation & Technology Dept.	167	167
10 7302_1000 PFMD Fac Mgmt - Maintenance	87,884	87,884
11 7303_1000 PFMD Fac Mgmt - Custodial	12,640	12,640
12 7304_1000 PFMD Fac Mgmt - Grounds	20,302	20,302
13 770_1000 PFMD- Project Mgmt Division	(183)	(183)
14 782_1000 RES Leasing & Acquisition	(2,831)	(2,831)
15 120_4020 ITD-Telecomm Svcs	(486)	(486)
17 120_4048 ITD-Computer Operations	(1,899)	(1,899)
18 670_4250 DPW-Solid Waste Mgmt	(519)	(519)
19 731_4120 Risk Management	(351)	(351)
20 761_4000 Printing Services	(158)	(158)
21 761_4004 Surplus Property/ Storage	(252)	(252)
22 761_4008 Mail/Courier Service	(41)	(41)
23 791_4064 Fleet Management	(1,372)	(1,372)
25 100_1000 Board Of Supervisors	(346)	(346)
26 101_1000 Alcohol and Drug Svcs	(512)	(512)
29 105_1378 CSA 70 Countywide	(222)	(222)
30 106_2410 SBC Fire Protection District	(1,249)	(1,249)
32 107_2421 Office of Fire Marshal Hazmat	(106)	(106)
33 108_2426 SBC Office of Emerg Services	(440)	(440)
44 124_1000 CTC-Grand Jury	(86)	(86)
51 160_1000 Clerk Of The Board	(120)	(120)
55 197_2510 Flood Control Admin	(2,057)	(2,057)
70 311_1000 Assessor-Recorder-Clerk	(2,387)	(2,387)
86 441_1000 Sheriff-Contracts	(32)	(32)
87 442_1000 Sheriff-Detentions	(23,088)	(23,088)
88 443_1000 Sheriff-Coroner/ Public Adm	(11,218)	(11,218)
90 450_1000 Dist Atty-Crim Prosecution	(3,914)	(3,914)
91 452_1000 Child Support Services	(33)	(33)
92 481_1000 Probation	(12,830)	(12,830)
93 482_1000 Probation Juvenile Justice Gra	(4)	(4)
96 491_1000 Public Defender	(1,567)	(1,567)
98 498_2240 IHSS Public Authority	(342)	(342)
100 501_1000 Human Srvc Admin Claim	(470)	(470)
102 536_1000 Public Guardian-Consrvtr	8,546	8,546

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**Allocation Summary**

Dept:10 7302\_1000 PFMD Fac Mgmt - Maintenance

Department	Maintenance Services	Total
103 540_1000 Veterans Affairs	\$(264)	\$(264)
108 580_2434 Vily Regional Service Zone	(2)	(2)
109 590_2442 N Desert Regional Srvc Zone	(19)	(19)
110 591_2220 Preschool Services	(922)	(922)
112 601_1000 Economic Development Agency	(187)	(187)
114 611_1000 Agriculture/W & M	(610)	(610)
118 621_2476 Community Dev & Housing	(2)	(2)
120 625_2584 Bloomington Park & Rec	(1)	(1)
121 631_1000 Airports	(23)	(23)
122 640_2600 County Library	(2,147)	(2,147)
123 651_1000 County Museum	(2,217)	(2,217)
124 652_1000 Regional Parks	(172)	(172)
125 665_2000 DPW-Transportation	(1,211)	(1,211)
126 666_1000 DPW-Surveyor	(141)	(141)
127 680_1000 Registrar Of Voters	(683)	(683)
128 691_1000 LUS-Admin	(608)	(608)
129 692_1000 LUS-Building and Safety	(131)	(131)
130 693_1000 LUS-Code Enforcement	(259)	(259)
131 695_1000 LUS Planning	(50)	(50)
134 736_1000 HR-Ctr for Emp Hlth & WIn	(1)	(1)
135 770_3100 Capital Improvement Program	(1,335)	(1,335)
140 883_5008 Consolid Fire Agy East Vly	(10)	(10)
144 920_1000 Behavioral Health	(1,790)	(1,790)
145 920_2200 Mental Health Services Act	(2,753)	(2,753)
147 930_1000 Public Health	(3,437)	(3,437)
148 933_1000 PH-Cal Children's Svcs	(9)	(9)
149 9991_0005 All Other	917,270	917,270
<b>Total</b>	<b><u>\$15,028,196</u></b>	<b><u>\$15,028,196</u></b>



SAN BERNARDINO  
COUNTY

PFMD FACILITIES  
MANAGEMENT-  
CUSTODIAL





## PFMD 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 Innovation and Technology Department and Facilities Management Division's associated charges, travel and related expenses, and other services and supplies (reimbursement expenses for services and supplies).

#### Incoming Costs:

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

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

#### Allocation Method:

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**  
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**A. Department Costs**

Dept:11 7303\_1000 PFMD Fac Mgmt - Custodial

Description		Amount	General Admin	Custodial Services
<b>Personnel Costs</b>				
Salaries & Benefits	S1	2,552,792	0	2,552,792
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Other Staffing Expenses	P	2,086	0	2,086
Subtotal - Personnel Costs		<u>2,554,878</u>	0	<u>2,554,878</u>
<b>Services &amp; Supplies Cost</b>				
Services and Supplies	P	6,091,830	0	6,091,830
Central Services	P	0	0	0
Travel and Related Expenses	P	1,224	0	1,224
Other Services & Supplies	P	563,530	0	563,530
Interfund Reimbursements	P	0	0	0
Miscellaneous Revenues	P	(2,052)	0	(2,052)
Miscellaneous Revenues - COVID 19	P	(1,813)	0	(1,813)
Subtotal - Services & Supplies		<u>6,652,720</u>	0	<u>6,652,720</u>
<b>Department Cost Total</b>		9,207,598	0	9,207,598
<b>Adjustments to Cost</b>				
Subtotal - Adjustments		<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Costs After Adjustments</b>		9,207,598	0	9,207,598
General Admin Distribution			0	0
<b>Grand Total</b>		<u><u>\$9,207,598</u></u>		<u><u>\$9,207,598</u></u>

**San Bernardino County, California**  
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**B. Incoming Costs - (Default Spread Salary%)**

Dept:11 7303\_1000 PFMD Fac Mgmt - Custodial

Department	First Incoming	Second Incoming	Custodial Services
1 Building Depreciation Expense	\$13,678	\$0	\$13,678
Subtotal - 0000_0001 Building Depreciation	13,678	0	13,678
2 Depreciation Computer/ Equipment	4,463	0	4,463
Subtotal - 0000_0002 Compt Sftw & Equip Depr	4,463	0	4,463
3 PFMD Utilities	26,646	0	26,646
Subtotal - 0000_0003 PFMD Utilities	26,646	0	26,646
4 Legal Services	4,335	396	4,730
Subtotal - 171_1000 County Counsel	4,335	396	4,730
5 Reporting	2,814	163	2,977
5 Transaction Processing	8,369	415	8,783
5 Payroll	3,774	165	3,939
5 Audit Division	6,613	291	6,904
5 SAP Team	9,621	240	9,861
Subtotal - 340_1000 Aud-Contr/Treas/Tax Coll	31,190	1,274	32,464
6 Personnel Services	7,549	86	7,635
6 Employee Benefits	1,202	70	1,272
6 Unemployment Insurance	8,107	100	8,207
6 Civil Svc Commission	171	2	172
6 EMACS Team	4,169	49	4,218
6 Labor Relations	1,018	13	1,031
Subtotal - 720_1000 Human Resources	22,216	320	22,536
7 Budget & Admin Supp Svcs	15,678	181	15,859
Subtotal - 110_1000 County Admin Office	15,678	181	15,859
8 Purchasing Services	14,732	134	14,866
Subtotal - 761_1000 Purchasing	14,732	134	14,866
9 Countywide GIS Services	5,117	3	5,120
Subtotal - 120_1000 Innovation & Technology Dept.	5,117	3	5,120
10 Maintenance Services	12,472	168	12,640

**San Bernardino County, California**  
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**B. Incoming Costs - (Default Spread Salary%)**

Dept:11 7303\_1000 PFMD Fac Mgmt - Custodial

Department	First Incoming	Second Incoming	Custodial Services
Subtotal - 7302_1000 PFMD Fac Mgmt - Maintenance	\$12,472	\$168	\$12,640
11 Custodial Services	0	10,836	10,836
Subtotal - 7303_1000 PFMD Fac Mgmt - Custodial	0	10,836	10,836
12 Grounds Services	0	2,400	2,400
Subtotal - 7304_1000 PFMD Fac Mgmt - Grounds	0	2,400	2,400
<b>Total Incoming</b>	<b>150,526</b>	<b>15,711</b>	<b>166,237</b>
<b>C. Total Allocated</b>		<b>\$9,373,835</b>	<b>\$9,373,835</b>
			100.00%

**San Bernardino County, California**  
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**Custodial Services Allocations**

**Dept:11 7303\_1000 PFMD Fac Mgmt - Custodial**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 171_1000 County Counsel	96,052.00	1.0%	\$123,798	\$(102,082)	\$21,716	\$0	\$21,716
5 340_1000 Aud-Contr/Treas/Tax Coll	226,771.00	3.0%	292,277	(230,533)	61,744	0	61,744
6 720_1000 Human Resources	87,189.75	1.0%	112,376	(87,782)	24,593	0	24,593
7 110_1000 County Admin Office	91,646.45	1.0%	118,120	(92,452)	25,667	0	25,667
8 761_1000 Purchasing	16,460.00	0.0%	21,215	(16,460)	4,755	0	4,755
10 7302_1000 PFMD Fac Mgmt - Maintenance	59,240.15	1.0%	76,352	0	76,352	0	76,352
11 7303_1000 PFMD Fac Mgmt - Custodial	8,407.23	0.0%	10,836	0	10,836	0	10,836
12 7304_1000 PFMD Fac Mgmt - Grounds	13,503.51	0.0%	17,404	0	17,404	32	17,436
13 770_1000 PFMD- Project Mgmt Division	15,843.38	0.0%	20,420	(15,843)	4,577	37	4,614
14 782_1000 RES Leasing & Acquisition	145,470.58	2.0%	187,492	(145,433)	42,059	342	42,401
15 120_4020 ITD-Telecomm Svcs	64,158.50	1.0%	82,691	(64,159)	18,533	151	18,684
16 120_4042 ITD-Bus Solutions Dev	180.00	0.0%	232	(180)	52	0	52
17 120_4048 ITD-Computer Operations	228,818.50	3.0%	294,916	(229,914)	65,002	539	65,541
18 670_4250 DPW-Solid Waste Mgmt	70,584.00	1.0%	90,973	(72,554)	18,419	166	18,585
19 731_4120 Risk Management	42,797.00	1.0%	55,159	(42,797)	12,362	101	12,463
20 761_4000 Printing Services	18,442.00	0.0%	23,769	(18,442)	5,327	43	5,371
21 761_4004 Surplus Property/ Storage	3,600.00	0.0%	4,640	(3,600)	1,040	8	1,048
22 761_4008 Mail/Courier Service	4,951.00	0.0%	6,381	(4,951)	1,430	12	1,442
23 791_4064 Fleet Management	16,752.00	0.0%	21,591	(16,752)	4,839	39	4,878
25 100_1000 Board Of Supervisors	41,147.25	1.0%	53,033	(39,772)	13,261	97	13,358
29 105_1378 CSA 70 Countywide	54,410.00	1.0%	70,127	(54,410)	15,717	128	15,845
30 106_2410 SBC Fire Protection District	66,665.10	1.0%	85,922	(67,975)	17,947	157	18,104
31 107_2419 Household Haz Waste	4,903.00	0.0%	6,319	(4,903)	1,416	12	1,428
33 108_2426 SBC Office of Emerg Services	34,684.00	0.0%	44,703	(35,134)	9,569	82	9,651
44 124_1000 CTC-Grand Jury	11,437.00	0.0%	14,741	(11,437)	3,304	27	3,331
51 160_1000 Clerk Of The Board	14,084.75	0.0%	18,153	(14,085)	4,069	33	4,102
55 197_2510 Flood Control Admin	64,126.00	1.0%	82,650	(65,032)	17,618	151	17,769
70 311_1000 Assessor-Recorder-Clerk	243,003.74	3.0%	313,198	(243,764)	69,435	572	70,007
86 441_1000 Sheriff-Contracts	3,380.00	0.0%	4,356	(3,380)	976	8	984
87 442_1000 Sheriff-Detentions	3,485.00	0.0%	4,492	(3,485)	1,007	8	1,015
88 443_1000 Sheriff-Coroner/ Public Adm	1,225,429.10	17.0%	1,579,410	(1,237,737)	341,672	2,884	344,557
90 450_1000 Dist Atty-Crim Prosecution	501,607.00	7.0%	646,502	(517,647)	128,855	1,181	130,036
92 481_1000 Probation	1,309,810.19	18.0%	1,688,165	(1,379,147)	309,018	3,083	312,101
93 482_1000 Probation Juvenile Justice Gra	488.00	0.0%	629	(488)	141	1	142
96 491_1000 Public Defender	165,305.00	2.0%	213,055	(168,182)	44,873	389	45,262
100 501_1000 Human Srvc Admin Claim	208,071.50	3.0%	268,176	(208,910)	59,266	490	59,756
101 529_1036 Aging & Adult Svcs	500.00	0.0%	644	(500)	144	1	146
103 540_1000 Veterans Affairs	28,353.00	0.0%	36,543	(28,353)	8,190	67	8,257
108 580_2434 Vily Regional Service Zone	78,810.00	1.0%	101,575	(78,810)	22,765	185	22,951
110 591_2220 Preschool Services	32,510.00	0.0%	41,901	(33,285)	8,616	77	8,692
112 601_1000 Economic Development Agency	19,703.00	0.0%	25,394	(19,755)	5,639	46	5,686
113 610_2454 South Desert Rgnl Srvc Zone	1,705.00	0.0%	2,198	(1,705)	493	4	497

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**Custodial Services Allocations**

Dept:11 7303\_1000 PFMD Fac Mgmt - Custodial

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
114 611_1000 Agriculture/W & M	52,342.00	1.0%	\$67,462	\$(52,342)	\$15,120	\$123	\$15,243
117 621_1000 OHS	500.00	0.0%	644	(500)	144	1	146
118 621_2476 Community Dev & Housing	848.50	0.0%	1,094	(849)	245	2	247
121 631_1000 Airports	2,764.00	0.0%	3,562	(2,764)	798	7	805
122 640_2600 County Library	520,028.00	7.0%	670,245	(523,535)	146,710	1,224	147,934
123 651_1000 County Museum	171,939.00	2.0%	221,606	(173,289)	48,317	405	48,721
124 652_1000 Regional Parks	15,554.00	0.0%	20,047	(15,554)	4,493	37	4,530
125 665_2000 DPW-Transportation	150,103.50	2.0%	193,463	(152,214)	41,249	353	41,602
126 666_1000 DPW-Surveyor	17,170.00	0.0%	22,130	(17,170)	4,960	40	5,000
127 680_1000 Registrar Of Voters	83,432.50	1.0%	107,533	(85,733)	21,801	196	21,997
128 691_1000 LUS-Admin	66,843.00	1.0%	86,151	(67,003)	19,148	157	19,306
129 692_1000 LUS-Building and Safety	14,652.00	0.0%	18,884	(16,510)	2,374	34	2,409
130 693_1000 LUS-Code Enforcement	32,847.00	0.0%	42,335	(32,847)	9,488	77	9,566
131 695_1000 LUS Planning	5,510.00	0.0%	7,102	(5,510)	1,592	13	1,605
135 770_3100 Capital Improvement Program	30,458.53	0.0%	39,257	(30,459)	8,798	72	8,870
141 890_5012 L.A.F.C.O.	39.00	0.0%	50	(39)	11	0	11
144 920_1000 Behavioral Health	165,312.50	2.0%	213,065	(165,313)	47,753	389	48,142
145 920_2200 Mental Health Services Act	177,903.00	2.0%	229,292	(177,903)	51,389	419	51,808
147 930_1000 Public Health	316,739.25	4.0%	408,233	(317,139)	91,094	746	91,840
149 9991_0005 All Other	111,292.19	2.0%	143,440	(1,054,493)	(911,053)	262	(910,791)
<b>Subtotal</b>	<b>7,260,762.66</b>	<b>100.0%</b>	<b>9,358,124</b>	<b>(8,252,994)</b>	<b>1,105,130</b>	<b>15,711</b>	<b>1,120,841</b>
Direct Bills					8,252,994		8,252,994
<b>Total</b>					<b>\$9,358,124</b>		<b>\$9,373,835</b>

Basis Units: Job Costs  
 Source: Facilities Mgmt

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**Allocation Summary**

Dept:11 7303\_1000 PFMD Fac Mgmt - Custodial

<b>Department</b>	<b>Custodial Services</b>	<b>Total</b>
0 Direct Billed	\$8,252,994	\$8,252,994
4 171_1000 County Counsel	21,716	21,716
5 340_1000 Aud-Contr/Treas/Tax Coll	61,744	61,744
6 720_1000 Human Resources	24,593	24,593
7 110_1000 County Admin Office	25,667	25,667
8 761_1000 Purchasing	4,755	4,755
10 7302_1000 PFMD Fac Mgmt - Maintenance	76,352	76,352
11 7303_1000 PFMD Fac Mgmt - Custodial	10,836	10,836
12 7304_1000 PFMD Fac Mgmt - Grounds	17,436	17,436
13 770_1000 PFMD- Project Mgmt Division	4,614	4,614
14 782_1000 RES Leasing & Acquisition	42,401	42,401
15 120_4020 ITD-Telecomm Svcs	18,684	18,684
16 120_4042 ITD-Bus Solutions Dev	52	52
17 120_4048 ITD-Computer Operations	65,541	65,541
18 670_4250 DPW-Solid Waste Mgmt	18,585	18,585
19 731_4120 Risk Management	12,463	12,463
20 761_4000 Printing Services	5,371	5,371
21 761_4004 Surplus Property/ Storage	1,048	1,048
22 761_4008 Mail/Courier Service	1,442	1,442
23 791_4064 Fleet Management	4,878	4,878
25 100_1000 Board Of Supervisors	13,358	13,358
29 105_1378 CSA 70 Countywide	15,845	15,845
30 106_2410 SBC Fire Protection District	18,104	18,104
31 107_2419 Household Haz Waste	1,428	1,428
33 108_2426 SBC Office of Emerg Services	9,651	9,651
44 124_1000 CTC-Grand Jury	3,331	3,331
51 160_1000 Clerk Of The Board	4,102	4,102
55 197_2510 Flood Control Admin	17,769	17,769
70 311_1000 Assessor-Recorder-Clerk	70,007	70,007
86 441_1000 Sheriff-Contracts	984	984
87 442_1000 Sheriff-Detentions	1,015	1,015
88 443_1000 Sheriff-Coroner/ Public Adm	344,557	344,557
90 450_1000 Dist Atty-Crim Prosecution	130,036	130,036
92 481_1000 Probation	312,101	312,101
93 482_1000 Probation Juvenile Justice Gra	142	142
96 491_1000 Public Defender	45,262	45,262
100 501_1000 Human Srvc Admin Claim	59,756	59,756
101 529_1036 Aging & Adult Svcs	146	146
103 540_1000 Veterans Affairs	8,257	8,257
108 580_2434 Vily Regional Service Zone	22,951	22,951
110 591_2220 Preschool Services	8,692	8,692

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Actual FY 2021-2022  
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**Allocation Summary**

Dept:11 7303\_1000 PFMD Fac Mgmt - Custodial

Department	Custodial Services	Total
112 601_1000 Economic Development Agency	\$5,686	\$5,686
113 610_2454 South Desert Rgnl Srvc Zone	497	497
114 611_1000 Agriculture/W & M	15,243	15,243
117 621_1000 OHS	146	146
118 621_2476 Community Dev & Housing	247	247
121 631_1000 Airports	805	805
122 640_2600 County Library	147,934	147,934
123 651_1000 County Museum	48,721	48,721
124 652_1000 Regional Parks	4,530	4,530
125 665_2000 DPW-Transportation	41,602	41,602
126 666_1000 DPW-Surveyor	5,000	5,000
127 680_1000 Registrar Of Voters	21,997	21,997
128 691_1000 LUS-Admin	19,306	19,306
129 692_1000 LUS-Building and Safety	2,409	2,409
130 693_1000 LUS-Code Enforcement	9,566	9,566
131 695_1000 LUS Planning	1,605	1,605
135 770_3100 Capital Improvement Program	8,870	8,870
141 890_5012 L.A.F.C.O.	11	11
144 920_1000 Behavioral Health	48,142	48,142
145 920_2200 Mental Health Services Act	51,808	51,808
147 930_1000 Public Health	91,840	91,840
149 9991_0005 All Other	(910,791)	(910,791)
<b>Total</b>	<b>\$9,373,835</b>	<b>\$9,373,835</b>





SAN BERNARDINO  
COUNTY

# PFMD FACILITIES MANAGEMENT- GROUNDS



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## PFMD 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 Innovation and Technology Department and Facilities Management Division's associated charges, travel and related expenses, and other services and supplies (reimbursement expenses for services and supplies).

#### Incoming Costs:

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

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

#### Allocation Method:

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**  
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**A. Department Costs**

Dept:12 7304\_1000 PFMD Fac Mgmt - Grounds

Description		Amount	General Admin	Grounds Services
<b>Personnel Costs</b>				
Salaries & Benefits	S1	519,053	0	519,053
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Other Staffing Expenses	P	298	0	298
Subtotal - Personnel Costs		<u>519,351</u>	0	<u>519,351</u>
<b>Services &amp; Supplies Cost</b>				
Services and Supplies	P	1,788,498	0	1,788,498
Central Services	P	0	0	0
Travel and Related Expenses	P	280	0	280
Other Services & Supplies	P	159,561	0	159,561
Interfund Reimbursements	P	0	0	0
Miscellaneous Revenues	P	0	0	0
Miscellaneous Revenues - COVID 19	P	(267)	0	(267)
Subtotal - Services & Supplies		<u>1,948,072</u>	0	<u>1,948,072</u>
<b>Department Cost Total</b>		<b>2,467,423</b>	<b>0</b>	<b>2,467,423</b>
<b>Adjustments to Cost</b>				
Subtotal - Adjustments		<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Costs After Adjustments</b>		<b>2,467,423</b>	<b>0</b>	<b>2,467,423</b>
General Admin Distribution			0	0
<b>Grand Total</b>		<u><u>\$2,467,423</u></u>		<u><u>\$2,467,423</u></u>

**San Bernardino County, California**  
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**B. Incoming Costs - (Default Spread Salary%)**

Dept:12 7304\_1000 PFMD Fac Mgmt - Grounds

Department	First Incoming	Second Incoming	Grounds Services
1 Building Depreciation Expense	\$5,865	\$0	\$5,865
Subtotal - 0000_0001 Building Depreciation	5,865	0	5,865
2 Depreciation Computer/ Equipment	7,168	0	7,168
Subtotal - 0000_0002 Compt Sftw & Equip Depr	7,168	0	7,168
3 PFMD Utilities	1,719	0	1,719
Subtotal - 0000_0003 PFMD Utilities	1,719	0	1,719
4 Legal Services	6,962	635	7,598
Subtotal - 171_1000 County Counsel	6,962	635	7,598
5 Reporting	496	29	525
5 Transaction Processing	3,732	185	3,917
5 Payroll	675	30	705
5 Audit Division	10,622	468	11,090
5 SAP Team	1,697	42	1,739
Subtotal - 340_1000 Aud-Contr/Treas/Tax Coll	17,222	753	17,976
6 Personnel Services	1,331	15	1,346
6 Employee Benefits	212	12	224
6 Civil Svc Commission	30	0	30
6 EMACS Team	746	9	755
6 Labor Relations	180	2	182
Subtotal - 720_1000 Human Resources	2,499	39	2,538
7 Budget & Admin Supp Svcs	2,765	32	2,797
Subtotal - 110_1000 County Admin Office	2,765	32	2,797
8 Purchasing Services	6,147	56	6,203
Subtotal - 761_1000 Purchasing	6,147	56	6,203
9 Countywide GIS Services	902	1	903
Subtotal - 120_1000 Innovation & Technology Dept.	902	1	903
10 Maintenance Services	20,033	269	20,302

**San Bernardino County, California**  
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**B. Incoming Costs - (Default Spread Salary%)**

Dept:12 7304\_1000 PFMD Fac Mgmt - Grounds

Department	First Incoming	Second Incoming	Grounds Services
Subtotal - 7302_1000 PFMD Fac Mgmt - Maintenance	\$20,033	\$269	\$20,302
11 Custodial Services	17,404	32	17,436
Subtotal - 7303_1000 PFMD Fac Mgmt - Custodial	17,404	32	17,436
12 Grounds Services	0	3,854	3,854
Subtotal - 7304_1000 PFMD Fac Mgmt - Grounds	0	3,854	3,854
<b>Total Incoming</b>	<b>88,687</b>	<b>5,671</b>	<b>94,358</b>
<b>C. Total Allocated</b>		<b>\$2,561,781</b>	<b>\$2,561,781</b>
		100.00%	

**San Bernardino County, California**  
**2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024**

Actual FY 2021-2022  
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**Grounds Services Allocations**

**Dept:12 7304\_1000 PFMD Fac Mgmt - Grounds**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
4 171_1000 County Counsel	17,576.00	1.0%	\$17,758	\$(17,576)	\$182	\$0	\$182
5 340_1000 Aud-Contr/Treas/Tax Coll	36,091.00	1.0%	36,464	(36,571)	(107)	0	(107)
6 720_1000 Human Resources	16,187.18	1.0%	16,355	(16,187)	167	0	167
7 110_1000 County Admin Office	15,797.00	1.0%	15,960	(15,797)	163	0	163
8 761_1000 Purchasing	2,776.00	0.0%	2,805	(2,776)	29	0	29
10 7302_1000 PFMD Fac Mgmt - Maintenance	16,736.60	1.0%	16,910	0	16,910	0	16,910
11 7303_1000 PFMD Fac Mgmt - Custodial	2,375.22	0.0%	2,400	0	2,400	0	2,400
12 7304_1000 PFMD Fac Mgmt - Grounds	3,815.03	0.0%	3,854	0	3,854	0	3,854
13 770_1000 PFMD- Project Mgmt Division	2,971.00	0.0%	3,002	(2,971)	31	7	38
14 782_1000 RES Leasing & Acquisition	74,495.06	3.0%	75,265	(74,495)	770	175	945
15 120_4020 ITD-Telecomm Svcs	16,103.00	1.0%	16,270	(16,103)	167	38	204
17 120_4048 ITD-Computer Operations	38,308.00	2.0%	38,704	(38,308)	396	90	486
18 670_4250 DPW-Solid Waste Mgmt	35,248.00	1.0%	35,612	(37,721)	(2,109)	83	(2,026)
19 731_4120 Risk Management	7,385.00	0.0%	7,461	(7,385)	76	17	94
20 761_4000 Printing Services	3,518.00	0.0%	3,554	(3,518)	36	8	45
21 761_4004 Surplus Property/ Storage	10,873.00	0.0%	10,985	(10,873)	112	25	138
22 761_4008 Mail/Courier Service	2,493.00	0.0%	2,519	(2,493)	26	6	32
23 791_4064 Fleet Management	33,289.00	1.0%	33,633	(33,289)	344	78	422
24 911_4200 Medical Center	453,717.00	18.0%	458,409	(453,717)	4,692	1,064	5,755
25 100_1000 Board Of Supervisors	7,137.00	0.0%	7,211	(7,137)	74	17	91
29 105_1378 CSA 70 Countywide	4,793.00	0.0%	4,843	(4,793)	50	11	61
30 106_2410 SBC Fire Protection District	12,771.00	1.0%	12,903	(12,771)	132	30	162
33 108_2426 SBC Office of Emerg Services	5,253.00	0.0%	5,307	(5,253)	54	12	67
44 124_1000 CTC-Grand Jury	1,948.00	0.0%	1,968	(1,948)	20	5	25
51 160_1000 Clerk Of The Board	2,512.00	0.0%	2,538	(2,512)	26	6	32
55 197_2510 Flood Control Admin	12,555.00	0.0%	12,685	(12,555)	130	29	159
70 311_1000 Assessor-Recorder-Clerk	39,962.00	2.0%	40,375	(39,962)	413	94	507
86 441_1000 Sheriff-Contracts	640.00	0.0%	647	(640)	7	2	8
87 442_1000 Sheriff-Detentions	544,123.00	22.0%	549,749	(544,123)	5,626	1,276	6,902
88 443_1000 Sheriff-Coroner/ Public Adm	226,361.00	9.0%	228,702	(230,461)	(1,759)	531	(1,229)
90 450_1000 Dist Atty-Crim Prosecution	82,550.00	3.0%	83,404	(82,550)	854	194	1,047
92 481_1000 Probation	261,781.00	10.0%	264,488	(262,621)	1,867	614	2,481
93 482_1000 Probation Juvenile Justice Gra	92.00	0.0%	93	(92)	1	0	1
96 491_1000 Public Defender	25,896.00	1.0%	26,164	(25,896)	268	61	328
100 501_1000 Human Srvs Admin Claim	8,966.00	0.0%	9,059	(8,966)	93	21	114
102 536_1000 Public Guardian-Consrvtr	4,804.00	0.0%	4,854	(4,804)	50	11	61
103 540_1000 Veterans Affairs	5,324.00	0.0%	5,379	(5,324)	55	12	68
110 591_2220 Preschool Services	28,226.00	1.0%	28,518	(29,226)	(708)	66	(642)
112 601_1000 Economic Development Agency	3,696.00	0.0%	3,734	(3,696)	38	9	47
114 611_1000 Agriculture/W & M	9,276.00	0.0%	9,372	(9,276)	96	22	118
121 631_1000 Airports	363.00	0.0%	367	(363)	4	1	5
122 640_2600 County Library	47,267.50	2.0%	47,756	(47,268)	489	111	600

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**Grounds Services Allocations**

Dept:12 7304\_1000 PFMD Fac Mgmt - Grounds

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
123 651_1000 County Museum	57,213.00	2.0%	\$57,805	\$(60,713)	\$(2,908)	\$134	\$(2,774)
124 652_1000 Regional Parks	2,427.00	0.0%	2,452	(2,427)	25	6	31
125 665_2000 DPW-Transportation	26,770.00	1.0%	27,047	(26,770)	277	63	340
126 666_1000 DPW-Surveyor	3,252.00	0.0%	3,286	(3,252)	34	8	41
127 680_1000 Registrar Of Voters	16,825.00	1.0%	16,999	(16,825)	174	39	213
128 691_1000 LUS-Admin	11,169.00	0.0%	11,284	(11,169)	115	26	142
129 692_1000 LUS-Building and Safety	2,776.00	0.0%	2,805	(2,776)	29	7	35
130 693_1000 LUS-Code Enforcement	5,881.00	0.0%	5,942	(5,881)	61	14	75
131 695_1000 LUS Planning	1,012.00	0.0%	1,022	(1,012)	10	2	13
135 770_3100 Capital Improvement Program	11,046.00	0.0%	11,160	(11,046)	114	26	140
144 920_1000 Behavioral Health	27,779.00	1.0%	28,066	(27,779)	287	65	352
145 920_2200 Mental Health Services Act	31,828.00	1.0%	32,157	(31,828)	329	75	404
147 930_1000 Public Health	48,425.00	2.0%	48,926	(48,425)	501	114	614
149 9991_0005 All Other	157,496.10	6.0%	159,125	(125,006)	34,119	369	34,488
<b>Subtotal</b>	<b>2,529,949.68</b>	<b>100.0%</b>	<b>2,556,110</b>	<b>(2,486,925)</b>	<b>69,185</b>	<b>5,671</b>	<b>74,856</b>
Direct Bills					2,486,925		2,486,925
<b>Total</b>					<b>\$2,556,110</b>		<b>\$2,561,781</b>

Basis Units: Job Costs  
 Source: Facilities Mgmt

**San Bernardino County, California**  
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**Allocation Summary**

Dept:12 7304\_1000 PFMD Fac Mgmt - Grounds

<b>Department</b>	<b>Grounds Services</b>	<b>Total</b>
0 Direct Billed	\$2,486,925	\$2,486,925
4 171_1000 County Counsel	182	182
5 340_1000 Aud-Contr/Treas/Tax Coll	(107)	(107)
6 720_1000 Human Resources	167	167
7 110_1000 County Admin Office	163	163
8 761_1000 Purchasing	29	29
10 7302_1000 PFMD Fac Mgmt - Maintenance	16,910	16,910
11 7303_1000 PFMD Fac Mgmt - Custodial	2,400	2,400
12 7304_1000 PFMD Fac Mgmt - Grounds	3,854	3,854
13 770_1000 PFMD- Project Mgmt Division	38	38
14 782_1000 RES Leasing & Acquisition	945	945
15 120_4020 ITD-Telecomm Svcs	204	204
17 120_4048 ITD-Computer Operations	486	486
18 670_4250 DPW-Solid Waste Mgmt	(2,026)	(2,026)
19 731_4120 Risk Management	94	94
20 761_4000 Printing Services	45	45
21 761_4004 Surplus Property/ Storage	138	138
22 761_4008 Mail/Courier Service	32	32
23 791_4064 Fleet Management	422	422
24 911_4200 Medical Center	5,755	5,755
25 100_1000 Board Of Supervisors	91	91
29 105_1378 CSA 70 Countywide	61	61
30 106_2410 SBC Fire Protection District	162	162
33 108_2426 SBC Office of Emerg Services	67	67
44 124_1000 CTC-Grand Jury	25	25
51 160_1000 Clerk Of The Board	32	32
55 197_2510 Flood Control Admin	159	159
70 311_1000 Assessor-Recorder-Clerk	507	507
86 441_1000 Sheriff-Contracts	8	8
87 442_1000 Sheriff-Detentions	6,902	6,902
88 443_1000 Sheriff-Coroner/ Public Adm	(1,229)	(1,229)
90 450_1000 Dist Atty-Crim Prosecution	1,047	1,047
92 481_1000 Probation	2,481	2,481
93 482_1000 Probation Juvenile Justice Gra	1	1
96 491_1000 Public Defender	328	328
100 501_1000 Human Srvc Admin Claim	114	114
102 536_1000 Public Guardian-Consrvtr	61	61
103 540_1000 Veterans Affairs	68	68
110 591_2220 Preschool Services	(642)	(642)
112 601_1000 Economic Development Agency	47	47
114 611_1000 Agriculture/W & M	118	118



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**Allocation Summary**

Dept:12 7304\_1000 PFMD Fac Mgmt - Grounds

Department	Grounds Services	Total
121 631_1000 Airports	\$5	\$5
122 640_2600 County Library	600	600
123 651_1000 County Museum	(2,774)	(2,774)
124 652_1000 Regional Parks	31	31
125 665_2000 DPW-Transportation	340	340
126 666_1000 DPW-Surveyor	41	41
127 680_1000 Registrar Of Voters	213	213
128 691_1000 LUS-Admin	142	142
129 692_1000 LUS-Building and Safety	35	35
130 693_1000 LUS-Code Enforcement	75	75
131 695_1000 LUS Planning	13	13
135 770_3100 Capital Improvement Program	140	140
144 920_1000 Behavioral Health	352	352
145 920_2200 Mental Health Services Act	404	404
147 930_1000 Public Health	614	614
149 9991_0005 All Other	34,488	34,488
<b>Total</b>	<b>\$2,561,781</b>	<b>\$2,561,781</b>



SAN BERNARDINO  
COUNTY



SAN BERNARDINO  
COUNTY

PFMD PROJECT  
MANAGEMENT  
DIVISION



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## PFMD 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 Innovation and Technology Department and Facilities Management Division's associated charges, travel and related expenses, and other services and supplies (reimbursement expenses for services and supplies).

#### Incoming Costs:

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

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

#### Allocation Method:

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

**San Bernardino County, California**  
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Actual FY 2021-2022  
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**A. Department Costs**

Dept:13 770\_1000 PFMD- Project Mgmt Division

Description		Amount	General Admin	Project Mgmt Svcs
<b>Personnel Costs</b>				
Salaries & Benefits	S1	3,077,875	0	3,077,875
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Other Staffing Expenses	P	1,138,452	0	1,138,452
Subtotal - Personnel Costs		4,216,328	0	4,216,328
<b>Services &amp; Supplies Cost</b>				
Services and Supplies	P	355,597	0	355,597
Central Services	P	94,108	0	94,108
Travel and Related Expenses	P	12,065	0	12,065
Other Services & Supplies	P	47,048	0	47,048
Interfund Reimbursements	P	(7,036)	0	(7,036)
Miscellaneous Revenues	P	2,926	0	2,926
Miscellaneous Revenues - COVID 19	P	(1,204)	0	(1,204)
Subtotal - Services & Supplies		503,504	0	503,504
<b>Department Cost Total</b>		4,719,831	0	4,719,831
<b>Adjustments to Cost</b>				
Subtotal - Adjustments		0	0	0
<b>Total Costs After Adjustments</b>		4,719,831	0	4,719,831
General Admin Distribution			0	0
<b>Grand Total</b>		\$4,719,831	0	\$4,719,831

**San Bernardino County, California**  
**2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024**

Actual FY 2021-2022  
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**B. Incoming Costs - (Default Spread Salary%)**

Dept:13 770\_1000 PFMD- Project Mgmt Division

Department	First Incoming	Second Incoming	Project Mgmt Svcs
1 Building Depreciation Expense	\$44,363	\$0	\$44,363
Subtotal - 0000_0001 Building Depreciation	44,363	0	44,363
2 Depreciation Computer/ Equipment	108,292	0	108,292
Subtotal - 0000_0002 Compt Sftw & Equip Depr	108,292	0	108,292
3 PFMD Utilities	8,242	0	8,242
Subtotal - 0000_0003 PFMD Utilities	8,242	0	8,242
5 Reporting	1,795	104	1,899
5 Transaction Processing	2,462	122	2,584
5 Payroll	2,455	107	2,562
5 SAP Team	6,139	153	6,292
Subtotal - 340_1000 Aud-Contr/Treas/Tax Coll	12,851	486	13,337
6 Unemployment Insurance	11,385	141	11,526
6 EMACS Team	2,712	32	2,744
Subtotal - 720_1000 Human Resources	14,097	173	14,270
8 Purchasing Services	518	5	523
Subtotal - 761_1000 Purchasing	518	5	523
9 Countywide GIS Services	3,265	2	3,267
Subtotal - 120_1000 Innovation & Technology Dept.	3,265	2	3,267
10 Maintenance Services	(479)	296	(183)
Subtotal - 7302_1000 PFMD Fac Mgmt - Maintenance	(479)	296	(183)
11 Custodial Services	4,577	37	4,614
Subtotal - 7303_1000 PFMD Fac Mgmt - Custodial	4,577	37	4,614
12 Grounds Services	31	7	38
Subtotal - 7304_1000 PFMD Fac Mgmt - Grounds	31	7	38
<b>Total Incoming</b>	<b>195,756</b>	<b>1,007</b>	<b>196,762</b>
<b>C. Total Allocated</b>	<b>\$4,916,594</b>		<b>\$4,916,594</b>
			100.00%

**San Bernardino County, California**  
**2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024**

Actual FY 2021-2022  
 3/13/2023

**Project Mgmt Svcs Allocations**

Dept:13 770\_1000 PFMD- Project Mgmt Division

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
24 911_4200 Medical Center	5,332.50	19.%	\$933,431	\$(927,419)	\$6,012	\$191	\$6,203
135 770_3100 Capital Improvement Program	22,749.25	81.%	3,982,156	(3,781,811)	200,345	815	201,161
<b>Subtotal</b>	<b>28,081.75</b>	<b>100.%</b>	<b>4,915,587</b>	<b>(4,709,230)</b>	<b>206,358</b>	<b>1,007</b>	<b>207,364</b>
Direct Bills					4,709,230		4,709,230
<b>Total</b>					<b>\$4,915,587</b>		<b>\$4,916,594</b>

Basis Units: Actual Hours  
 Source: Project Mgmt Svcs

**San Bernardino County, California**  
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**Allocation Summary**

Dept:13 770\_1000 PFMD- Project Mgmt Division

<b>Department</b>	<b>Project Mgmt Svcs</b>	<b>Total</b>
0 Direct Billed	\$4,709,230	\$4,709,230
24 911_4200 Medical Center	6,203	6,203
135 770_3100 Capital Improvement Program	201,161	201,161
<b>Total</b>	<u>\$4,916,594</u>	<u>\$4,916,594</u>





SAN BERNARDINO  
COUNTY

REAL ESTATE  
SERVICES LEASING &  
ACQUISITION



Quando ustedes van, yo ya vengo.

good

## Real Estate Services 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 Innovation and Technology Department and Facilities Management Division's associated charges, travel and related expenses, and other services and supplies (reimbursement expenses for services and supplies).

#### Incoming Costs:

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

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

#### Allocation Method:

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 Cost Allocation Plan for Use in FY 2023-2024**

Actual FY 2021-2022  
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**A. Department Costs**

Dept:14 782\_1000 RES Leasing & Acquisition

Description		Amount	General Admin	Real Estate Services
<b>Personnel Costs</b>				
Salaries & Benefits	S1	1,587,404	0	1,587,404
<i>Salary % Split</i>			<i>.00%</i>	<i>100.00%</i>
Other Staffing Expenses	P	767,338	0	767,338
Subtotal - Personnel Costs		<u>2,354,742</u>	0	<u>2,354,742</u>
<b>Services &amp; Supplies Cost</b>				
Services and Supplies	P	312,845	0	312,845
Central Services	P	126,205	0	126,205
Travel and Related Expenses	P	7,575	0	7,575
Other Services & Supplies	P	792,755	0	792,755
Interfund Reimbursements	P	(1,769,517)	0	(1,769,517)
Miscellaneous Revenues	P	(1,116,148)	0	(1,116,148)
Miscellaneous Revenues - COVID 19	P	(480)	0	(480)
Subtotal - Services & Supplies		<u>(1,646,765)</u>	0	<u>(1,646,765)</u>
<b>Department Cost Total</b>		707,978	0	707,978
<b>Adjustments to Cost</b>				
Subtotal - Adjustments		<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Costs After Adjustments</b>		707,978	0	707,978
General Admin Distribution			0	0
<b>Grand Total</b>		<u><u>\$707,978</u></u>		<u><u>\$707,978</u></u>

**San Bernardino County, California**  
**2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024**

Actual FY 2021-2022  
3/13/2023

**B. Incoming Costs - (Default Spread Salary%)**

Dept:14 782\_1000 RES Leasing & Acquisition

Department	First Incoming	Second Incoming	Real Estate Services
1 Building Depreciation Expense	\$87,307	\$0	\$87,307
Subtotal - 0000_0001 Building Depreciation	87,307	0	87,307
3 PFMD Utilities	20,401	0	20,401
Subtotal - 0000_0003 PFMD Utilities	20,401	0	20,401
4 Legal Services	115,976	11,577	127,552
Subtotal - 171_1000 County Counsel	115,976	11,577	127,552
5 Reporting	2,888	167	3,056
5 Special Projects	1,801	155	1,957
5 Transaction Processing	11,182	554	11,737
5 Payroll	3,964	173	4,138
5 SAP Team	9,877	246	10,123
Subtotal - 340_1000 Aud-Contr/Treas/Tax Coll	29,713	1,297	31,010
6 Personnel Services	7,750	88	7,838
6 Employee Benefits	1,234	72	1,306
6 Civil Svc Commission	175	2	177
6 EMACS Team	4,380	52	4,431
6 Labor Relations	1,045	14	1,059
Subtotal - 720_1000 Human Resources	14,584	227	14,811
7 Budget & Admin Supp Svcs	16,094	186	16,280
Subtotal - 110_1000 County Admin Office	16,094	186	16,280
8 Purchasing Services	7,065	64	7,130
Subtotal - 761_1000 Purchasing	7,065	64	7,130
9 Countywide GIS Services	5,253	3	5,256
Subtotal - 120_1000 Innovation & Technology Dept.	5,253	3	5,256
10 Maintenance Services	(7,887)	5,056	(2,831)
Subtotal - 7302_1000 PFMD Fac Mgmt - Maintenance	(7,887)	5,056	(2,831)
11 Custodial Services	42,059	342	42,401

**San Bernardino County, California**  
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Actual FY 2021-2022  
 3/13/2023

**B. Incoming Costs - (Default Spread Salary%)**

Dept:14 782\_1000 RES Leasing & Acquisition

Department	First Incoming	Second Incoming	Real Estate Services
Subtotal - 7303_1000 PFMD Fac Mgmt - Custodial	\$42,059	\$342	\$42,401
12 Grounds Services	770	175	945
Subtotal - 7304_1000 PFMD Fac Mgmt - Grounds	770	175	945
14 Real Estate Services	0	(31,873)	(31,873)
Subtotal - 782_1000 RES Leasing & Acquisition	0	(31,873)	(31,873)
<b>Total Incoming</b>	<b>331,336</b>	<b>(12,946)</b>	<b>318,389</b>
<b>C. Total Allocated</b>		<b>\$1,026,367</b>	<b>\$1,026,367</b>
			100.00%

**San Bernardino County, California**  
**2 CFR Part 200 Cost Allocation Plan for Use in FY 2023-2024**

Actual FY 2021-2022  
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**Real Estate Services Allocations**

**Dept:14 782\_1000 RES Leasing & Acquisition**

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
7 110_1000 County Admin Office	40,660.00	4.0%	\$38,111	\$(13,419)	\$24,693	\$0	\$24,693
8 761_1000 Purchasing	4,702.50	0.0%	4,408	(12,350)	(7,942)	0	(7,942)
14 782_1000 RES Leasing & Acquisition	0.00	0.0%	0	(31,873)	(31,873)	0	(31,873)
15 120_4020 ITD-Telecomm Svcs	27,882.50	3.0%	26,135	(28,405)	(2,270)	(339)	(2,610)
18 670_4250 DPW-Solid Waste Mgmt	21,446.25	2.0%	20,102	(18,145)	1,957	(261)	1,696
19 731_4120 Risk Management	1,781.25	0.0%	1,670	(1,781)	(112)	(22)	(133)
24 911_4200 Medical Center	18,026.25	2.0%	16,896	(18,026)	(1,130)	(219)	(1,349)
25 100_1000 Board Of Supervisors	4,750.00	0.0%	4,452	(4,750)	(298)	(58)	(356)
29 105_1378 CSA 70 Countywide	21,660.00	2.0%	20,302	(16,910)	3,392	(264)	3,129
30 106_2410 SBC Fire Protection District	2,042.50	0.0%	1,914	(1,876)	38	(25)	13
32 107_2421 Office of Fire Marshal Hazmat	1,520.00	0.0%	1,425	(1,615)	(190)	(19)	(209)
33 108_2426 SBC Office of Emerg Services	142.50	0.0%	134	(143)	(9)	(2)	(11)
37 111_2686 I.C.E.M.A	8,526.25	1.0%	7,992	(8,574)	(582)	(104)	(686)
47 130_1408 CSA 70 ZN D-1 Lake Arrowhead	3,325.00	0.0%	3,117	(1,781)	1,335	(40)	1,295
49 135_4634 CSA 70 Zn F Morongo Vly	570.00	0.0%	534	(404)	131	(7)	124
52 165_4674 CSA 70 Glen Helen	1,377.50	0.0%	1,291	(570)	721	(17)	704
53 180_1462 CSA 70 Zn M Rd Wndr Vly	570.00	0.0%	534	(380)	154	(7)	147
55 197_2510 Flood Control Admin	112,693.75	10.0%	105,630	(122,146)	(16,516)	(1,372)	(17,888)
56 200_1312 CSA 20 Joshua Tree Park	4,631.25	0.0%	4,341	(3,206)	1,135	(56)	1,078
62 245_1318 CSA 29 Lucern Valley	0.00	0.0%	0	(95)	(95)	0	(95)
64 300_1330 CSA 40 Elephant Mtn	1,163.75	0.0%	1,091	(736)	355	(14)	340
65 305_4726 CSA 70 Lytle Creek	0.00	0.0%	0	(214)	(214)	0	(214)
70 311_1000 Assessor-Recorder-Clerk	665.00	0.0%	623	(665)	(42)	(8)	(50)
71 330_1774 CSA 70 Morongo Valley	0.00	0.0%	0	(2,779)	(2,779)	0	(2,779)
72 331_1786 CSA 70 TV-5 Mesa	0.00	0.0%	0	(95)	(95)	0	(95)
73 332_1780 CSA 70 TV-4 Wonder Valley	380.00	0.0%	356	(48)	309	(5)	304
74 335_1792 CSA 70 Hinkley Park	142.50	0.0%	134	(143)	(9)	(2)	(11)
81 400_4552 CSA 60 Apple Valley Airport	11,138.75	1.0%	10,441	(8,621)	1,819	(136)	1,684
84 420_4580 CSA 64 Spring Vly Lk Water	0.00	0.0%	0	(285)	(285)	0	(285)
87 442_1000 Sheriff-Detentions	142.50	0.0%	134	(143)	(9)	(2)	(11)
88 443_1000 Sheriff-Coroner/ Public Adm	10,022.50	1.0%	9,394	(11,519)	(2,124)	(122)	(2,246)
90 450_1000 Dist Atty-Crim Prosecution	403.75	0.0%	378	(404)	(25)	(5)	(30)
91 452_1000 Child Support Services	1,757.50	0.0%	1,647	(1,758)	(110)	(21)	(132)
92 481_1000 Probation	6,507.50	1.0%	6,100	(5,748)	352	(79)	273
100 501_1000 Human Svc Admin Claim	9,761.25	1.0%	9,149	(13,015)	(3,866)	(119)	(3,984)
104 547_1810 CSA 120 Etiwanda Endowmt	0.00	0.0%	0	(1,354)	(1,354)	0	(1,354)
106 571_2260 Workforce Development	11,637.50	1.0%	10,908	(9,999)	909	(142)	768
108 580_2434 Vly Regional Service Zone	11,138.75	1.0%	10,441	(2,494)	7,947	(136)	7,811
109 590_2442 N Desert Regional Svc Zone	5,415.00	0.0%	5,076	(5,344)	(268)	(66)	(334)
110 591_2220 Preschool Services	83,671.25	8.0%	78,427	(74,860)	3,567	(1,019)	2,548
111 600_2448 Mountain Regional Service Zone	8,763.75	1.0%	8,214	(6,626)	1,588	(107)	1,481
113 610_2454 South Desert Rgnl Svc Zone	4,203.75	0.0%	3,940	(5,961)	(2,021)	(51)	(2,072)

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**Real Estate Services Allocations**

Dept:14 782\_1000 RES Leasing & Acquisition

Department	Units	Allocation Percent	First Allocation	Direct Billed	Department Allocation	Second Allocation	Total
115 620_2580 Big Bear Valley Park & Rec	10,711.25	1.0%	\$10,040	\$(9,263)	\$777	\$(130)	\$647
116 620_2582 Big Bear Alpine Zoo	23.75	0.0%	22	0	22	(0)	22
117 621_1000 OHS	95.00	0.0%	89	0	89	(1)	88
118 621_2476 Community Dev & Housing	14,083.75	1.0%	13,201	(13,775)	(574)	(171)	(746)
119 621_5313 San Sevaine/Cedar Glen RDA	1,425.00	0.0%	1,336	(1,045)	291	(17)	273
120 625_2584 Bloomington Park & Rec	23.75	0.0%	22	0	22	(0)	22
121 631_1000 Airports	137,393.75	12.0%	128,782	(143,996)	(15,215)	(1,673)	(16,887)
122 640_2600 County Library	9,143.75	1.0%	8,571	(10,664)	(2,093)	(111)	(2,204)
123 651_1000 County Museum	6,745.00	1.0%	6,322	(3,634)	2,688	(82)	2,606
124 652_1000 Regional Parks	7,742.50	1.0%	7,257	(5,415)	1,842	(94)	1,748
125 665_2000 DPW-Transportation	352,877.50	32.0%	330,758	(349,838)	(19,079)	(4,296)	(23,375)
127 680_1000 Registrar Of Voters	2,873.75	0.0%	2,694	(3,373)	(679)	(35)	(714)
135 770_3100 Capital Improvement Program	34,200.00	3.0%	32,056	(86,973)	(54,916)	(416)	(55,333)
136 780_2734 RES-Chino Agr Preserve	32,988.75	3.0%	30,921	(23,370)	7,551	(402)	7,149
138 862_5039 SBC Transport Authority	47.50	0.0%	45	0	45	(1)	44
143 903_9900 CFF Commission (First 5)	1,805.00	0.0%	1,692	(285)	1,407	(22)	1,385
144 920_1000 Behavioral Health	11,162.50	1.0%	10,463	(9,761)	702	(136)	566
147 930_1000 Public Health	31,421.25	3.0%	29,452	(32,110)	(2,658)	(383)	(3,041)
149 9991_0005 All Other	6,840.00	1.0%	6,411	0	6,411	(83)	6,328
150 9992_0006 Self Gov Spcl Districts (all funds)	3,990.00	0.0%	3,740	(3,990)	(250)	(49)	(299)
<b>Subtotal</b>	<b>1,108,816.25</b>	<b>100.0%</b>	<b>1,039,313</b>	<b>(1,136,746)</b>	<b>(97,433)</b>	<b>(12,946)</b>	<b>(110,379)</b>
Direct Bills					1,136,746		1,136,746
<b>Total</b>					<b>\$1,039,313</b>		<b>\$1,026,367</b>

Basis Units: Job Costs  
 Source: Real Estate Svcs

**San Bernardino County, California**  
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3/13/2023

**Allocation Summary**

**Dept:14 782\_1000 RES Leasing & Acquisition**

<b>Department</b>	<b>Real Estate Services</b>	<b>Total</b>
0 Direct Billed	\$1,136,746	\$1,136,746
7 110_1000 County Admin Office	24,693	24,693
8 761_1000 Purchasing	(7,942)	(7,942)
14 782_1000 RES Leasing & Acquisition	(31,873)	(31,873)
15 120_4020 ITD-Telecomm Svcs	(2,610)	(2,610)
18 670_4250 DPW-Solid Waste Mgmt	1,696	1,696
19 731_4120 Risk Management	(133)	(133)
24 911_4200 Medical Center	(1,349)	(1,349)
25 100_1000 Board Of Supervisors	(356)	(356)
29 105_1378 CSA 70 Countywide	3,129	3,129
30 106_2410 SBC Fire Protection District	13	13
32 107_2421 Office of Fire Marshal Hazmat	(209)	(209)
33 108_2426 SBC Office of Emerg Services	(11)	(11)
37 111_2686 I.C.E.M.A	(686)	(686)
47 130_1408 CSA 70 ZN D-1 Lake Arrowhead	1,295	1,295
49 135_4634 CSA 70 Zn F Morongo Vly	124	124
52 165_4674 CSA 70 Glen Helen	704	704
53 180_1462 CSA 70 Zn M Rd Wndr Vly	147	147
55 197_2510 Flood Control Admin	(17,888)	(17,888)
56 200_1312 CSA 20 Joshua Tree Park	1,078	1,078
62 245_1318 CSA 29 Lucern Valley	(95)	(95)
64 300_1330 CSA 40 Elephant Mtn	340	340
65 305_4726 CSA 70 Lytle Creek	(214)	(214)
70 311_1000 Assessor-Recorder-Clerk	(50)	(50)
71 330_1774 CSA 70 Morongo Valley	(2,779)	(2,779)
72 331_1786 CSA 70 TV-5 Mesa	(95)	(95)
73 332_1780 CSA 70 TV-4 Wonder Valley	304	304
74 335_1792 CSA 70 Hinkley Park	(11)	(11)
81 400_4552 CSA 60 Apple Valley Airport	1,684	1,684
84 420_4580 CSA 64 Spring Vly Lk Water	(285)	(285)
87 442_1000 Sheriff-Detentions	(11)	(11)
88 443_1000 Sheriff-Coroner/ Public Adm	(2,246)	(2,246)
90 450_1000 Dist Atty-Crim Prosecution	(30)	(30)
91 452_1000 Child Support Services	(132)	(132)
92 481_1000 Probation	273	273
100 501_1000 Human Srvc Admin Claim	(3,984)	(3,984)
104 547_1810 CSA 120 Etiwanda Endowmt	(1,354)	(1,354)
106 571_2260 Workforce Development	768	768
108 580_2434 Vly Regional Service Zone	7,811	7,811
109 590_2442 N Desert Regional Srvc Zone	(334)	(334)
110 591_2220 Preschool Services	2,548	2,548



**San Bernardino County, California**  
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Actual FY 2021-2022  
 3/13/2023

**Allocation Summary**

Dept:14 782\_1000 RES Leasing & Acquisition

Department	Real Estate Services	Total
111 600_2448 Mountain Regional Service Zone	\$1,481	\$1,481
113 610_2454 South Desert Rgnl Svc Zone	(2,072)	(2,072)
115 620_2580 Big Bear Valley Park & Rec	647	647
116 620_2582 Big Bear Alpine Zoo	22	22
117 621_1000 OHS	88	88
118 621_2476 Community Dev & Housing	(746)	(746)
119 621_5313 San Sevaine/Cedar Glen RDA	273	273
120 625_2584 Bloomington Park & Rec	22	22
121 631_1000 Airports	(16,887)	(16,887)
122 640_2600 County Library	(2,204)	(2,204)
123 651_1000 County Museum	2,606	2,606
124 652_1000 Regional Parks	1,748	1,748
125 665_2000 DPW-Transportation	(23,375)	(23,375)
127 680_1000 Registrar Of Voters	(714)	(714)
135 770_3100 Capital Improvement Program	(55,333)	(55,333)
136 780_2734 RES-Chino Agr Preserve	7,149	7,149
138 862_5039 SBC Transport Authority	44	44
143 903_9900 CFF Commission (First 5)	1,385	1,385
144 920_1000 Behavioral Health	566	566
147 930_1000 Public Health	(3,041)	(3,041)
149 9991_0005 All Other	6,328	6,328
150 9992_0006 Self Gov Spcl Districts (all funds)	(299)	(299)
<b>Total</b>	<b>\$1,026,367</b>	<b>\$1,026,367</b>



**ENSEN MASON CPA, CFA**

**AUDITOR-CONTROLLER/TREASURER/TAX COLLECTOR**

268 West Hospitality Lane  
San Bernardino, California 92415-0018

[www.SBCounty.gov/atc](http://www.SBCounty.gov/atc)



**DAWN ROWE**  
CHAIR  
Third District Supervisor

**COL. PAUL COOK (RET.)**  
VICE CHAIR  
First District Supervisor

**JESSE ARMENDAREZ**  
Second District Supervisor

**CURT HAGMAN**  
Fourth District Supervisor

**JOE BACA, JR.**  
Fifth District Supervisor



**BOARD OF SUPERVISORS**