



**BETTY T. YEE**  
**California State Controller**

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of San Bernardino  
San Bernardino, California**

**Date: June 23, 2020  
Filing Ref: SBO21**

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Grants* (Uniform Guidance), found at Title 2, Code of Federal Regulations, Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in fiscal year **2020-21**. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Furthermore, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied by the Data Processing Department.

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**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST  
ALLOCATIONS**

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The indirect overhead and support service costs listed in **Summary of Claimable Costs** (attached) are formally approved as actual costs for fiscal year **2018-19**, and as estimated costs for fiscal year **2020-21** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2020**, for further allocation to federal grants and contracts performed by the respective county departments.

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**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS**

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|-----------------------------------------------|--------------------------------------|
| 1. Employee Fringe Benefits                   | 8. Project Management Division       |
| 2. County Counsel                             | 9. Leasing and Acquisition           |
| 3. Auditor-Controller/Treasurer/Tax Collector | 10. General Services Group (ISF)     |
| 4. Information Services Department            | 11. Telecommunication Services (ISF) |
| 5. Facilities Management – Maintenance        | 12. Computer Operations (ISF)        |
| 6. Facilities Management – Custodial          | 13. Fleet Management (ISF)           |
| 7. Facilities Management – Grounds            | 14. Risk Management (ISF)            |
|                                               | 15. Flood Control Equipment (ISF)    |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above cost centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the county departments' costs indicated in Section I.

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**SECTION III: CONDITIONS**

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**A. LIMITATIONS:** Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles; (2) that similar types of costs have been accorded consistent accounting treatment; and (3) that the information provided by the county and used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

**B. CHANGES:** Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure, or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement, will require prior approval by the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

**C. FIXED AMOUNTS:** The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply.

When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

**D. BILLED COSTS:** Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county, and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by Uniform Guidance, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

**E. NOTIFICATION TO STATE AND FEDERAL AGENCIES:** Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

**F. SPECIAL REMARKS:** There are no adjustments in the fiscal year 2020-21 Cost Allocation Plan.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF SAN BERNARDINO**

**BETTY T. YEE  
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Ensen Mason

**SANDEEP SINGH, Manager  
Local Government Policy Section  
Local Govt Programs & Services Division**

Name  
Auditor-Controller/Treasurer/Tax Collector

Title

6-24-2020

6-24-2020

Date

Date

**Negotiated by Kirsten Ford  
Telephone (916) 327-9496**

cc: State and Federal Agencies

Attachment: Summary of Claimable Costs

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

FY2018/19  
12/18/2019

**Summary Schedule**

Department	120_4020 ISD- Telecomm Svcs	120_4042 ISD-Bus Solutions Dev	120_4048 ISD- Computer Operations	670_4250 DPW-Solid Waste Mgmt	731_4120 Risk Management	761_4000 Printing Services	761_4004 Surplus Property/ Storage	761_4008 Mail/Courier Service	791_4064 Fleet Management	911_4200 Medical Center
1 0000_0001 Building Depreciation	\$308,152	\$0	\$307,036	\$0	\$79,201	\$33,939	\$104,947	\$24,050	\$0	\$0
2 0000_0002 Compt Sftw & Equip Depr	0	0	0	0	0	0	0	0	0	0
3 0000_0003 RES Rent	0	0	0	0	0	0	0	0	0	0
4 0000_0004 RES Utilities	241,851	0	540,309	73,561	49,340	21,466	66,378	15,211	165,869	16,572
5 171_1000 County Counsel	0	0	2,657	(18,001)	328,979	0	0	0	(383)	(813)
6 340_1000 Aud-Contr/Treas/Tax Coll	58,804	44,397	97,497	69,248	179,104	11,010	2,948	29,919	147,304	2,106,521
7 720_1000 Human Resources	47,585	28,461	70,206	30,418	24,255	5,789	1,624	9,180	42,490	1,616,683
8 110_1000 County Admin Office	25,936	22,070	43,389	23,621	17,998	4,509	1,260	6,217	28,251	1,063,426
9 761_1000 Purchasing	30,090	2,300	12,125	41,277	11,559	12,642	1,123	5,388	66,668	267,191
10 120_1000 Information Services Dept	4,659	6,092	(51,683)	6,539	4,968	1,244	348	1,716	7,798	293,526
11 7302_1000 RES Fac Mgmt- Maintenance	(2,890)	(52)	(5,203)	(1,975)	(1,014)	(511)	(1,217)	(173)	(1,601)	(18)
12 7303_1000 RES Fac Mgmt-Custodial	2,313	0	10,064	3,782	1,944	1,137	42	0	27	0
13 7304_1000 RES Fac Mgmt-Grounds	1,044	0	4,479	4,164	793	370	1,145	262	3,069	45,841
14 770_1000 RES-Project Mgmt Division	0	0	0	0	0	0	0	0	0	(24,848)
15 782_1000 RES Leasing & Acquisition	685	0	0	(203)	0	0	(73)	0	(22)	(295)
<b>Total Current Allocations</b>	<b>718,229</b>	<b>103,268</b>	<b>1,030,876</b>	<b>232,431</b>	<b>697,127</b>	<b>91,595</b>	<b>178,525</b>	<b>91,770</b>	<b>459,470</b>	<b>5,383,786</b>
Less: Prior Year Allocations	534,714	194,321	1,022,085	299,350	1,211,343	90,901	165,754	64,882	392,127	4,383,312
Carry-Forward	183,515	(91,053)	8,791	(66,919)	(514,216)	694	12,771	26,888	67,343	1,000,474
<b>Proposed Costs</b>	<b>\$901,744</b>	<b>\$12,215</b>	<b>\$1,039,667</b>	<b>\$165,512</b>	<b>\$182,911</b>	<b>\$92,289</b>	<b>\$191,296</b>	<b>\$118,658</b>	<b>\$526,813</b>	<b>\$6,384,260</b>

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

FY2018/19  
12/18/2019

**Summary Schedule**

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

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

FY2018/19  
 12/18/2019

**Summary Schedule**

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

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

FY2018/19  
 12/18/2019

**Summary Schedule**

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

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

FY2018/19  
12/18/2019

**Summary Schedule**

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



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

FY2018/19  
12/18/2019

**Summary Schedule**

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

San Bernardino County, California  
2 CFR Part 200

FY2018/19  
12/18/2019

Summary Schedule

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

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

FY2018/19  
12/18/2019

**Summary Schedule**

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

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

FY2018/19  
12/18/2019

**Summary Schedule**

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

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

FY2018/19  
12/18/2019

**Summary Schedule**

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

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

FY2018/19  
12/18/2019

**Summary Schedule**

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

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

FY2018/19  
 12/18/2019

**Summary Schedule**

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

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

FY2018/19  
 12/18/2019

**Summary Schedule**

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



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

FY2018/19  
12/18/2019

**Summary Schedule**

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