



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

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

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

**Date: July 2, 2021  
Filing Ref: SBO22**

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 **2021-22**. 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 Schedule** (attached) are formally approved as actual costs for fiscal year **2019-20**, and as estimated costs for fiscal year **2021-22** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2021**, 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                   | 9. Project Management Division       |
| 2. County Counsel                             | 10. Leasing and Acquisition          |
| 3. Auditor-Controller/Treasurer/Tax Collector | 11. General Services Group (ISF)     |
| 4. Human Resources                            | 12. Telecommunication Services (ISF) |
| 5. Information Services Department            | 13. Computer Operations (ISF)        |
| 6. Facilities Management – Maintenance        | 14. Fleet Management (ISF)           |
| 7. Facilities Management – Custodial          | 15. Risk Management (ISF)            |
| 8. Facilities Management – Grounds            | 16. 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 2021-22 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**

7-2-2021

7-2-2021

**Date**

**Date**

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

cc: State and Federal Agencies

Attachment: Summary Schedule

**San Bernardino County, California**  
**2 CFR Part 200 Cost Allocation Plan for Use in FY 2021-2022**

Actual FY 2019-2020  
 3/3/2021

**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	\$245,370	\$0	\$306,302	\$0	\$78,236	\$33,878	\$104,759	\$24,006	\$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	219,131	0	515,619	73,873	49,158	21,500	66,483	15,235	165,940	12,565
5 171_1000 County Counsel	0	0	(51,370)	(11,700)	(429,732)	0	0	0	(299)	(128,005)
6 340_1000 Aud-Contr/Treas/Tax Coll	68,042	47,500	107,300	79,355	196,186	3,849	22,924	10,081	130,974	2,225,225
7 720_1000 Human Resources	31,691	33,529	63,624	32,352	22,934	4,594	1,749	7,335	38,731	1,647,886
8 110_1000 County Admin Office	33,236	24,667	49,872	28,543	22,049	4,781	1,839	7,836	33,633	1,286,625
9 761_1000 Purchasing	8,724	911	11,016	19,368	8,327	2,517	248	670	37,263	309,288
10 120_1000 Information Services Dept	10,691	7,905	15,981	9,188	7,066	1,532	589	2,511	10,777	412,291
11 7302_1000 RES Fac Mgmt- Maintenance	(6,855)	0	(14,067)	(5,629)	(2,588)	(1,474)	(1,672)	(535)	(8,003)	(825)
12 7303_1000 RES Fac Mgmt-Custodial	1,865	0	8,118	2,778	1,546	722	34	195	50	0
13 7304_1000 RES Fac Mgmt-Grounds	1,553	0	4,435	3,076	771	367	1,134	260	3,205	45,984
14 770_1000 RES-Project Mgmt Division	0	0	0	0	0	0	0	0	0	(40,550)
15 782_1000 RES Leasing & Acquisition	(19,629)	0	0	(4,083)	0	0	(4,590)	0	0	(13,532)
<b>Total Current Allocations</b>	<b>593,819</b>	<b>114,512</b>	<b>1,016,830</b>	<b>227,121</b>	<b>(46,047)</b>	<b>72,266</b>	<b>193,497</b>	<b>67,594</b>	<b>412,271</b>	<b>5,756,952</b>
Less: Prior Year Allocations	577,521	38,404	929,454	276,531	949,038	96,581	166,201	66,133	425,966	4,172,348
Carry-Forward	16,298	76,108	87,376	(49,410)	(995,085)	(24,315)	27,296	1,461	(13,695)	1,584,604
<b>Proposed Costs</b>	<b>\$610,117</b>	<b>\$190,620</b>	<b>\$1,104,206</b>	<b>\$177,711</b>	<b>\$(1,041,132)</b>	<b>\$47,951</b>	<b>\$220,793</b>	<b>\$69,055</b>	<b>\$398,576</b>	<b>\$7,341,556</b>

**San Bernardino County, California**  
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Actual FY 2019-2020  
 3/3/2021

**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	\$100,570	\$0	\$0	\$50,724	\$120,087	\$0	\$0	\$105,755	\$0	\$0
2 0000_0002 Compt Sftw & Equip Depr	1,633	2,894	0	293,036	3,390,955	77,075	200,989	109,522	0	0
3 0000_0003 RES Rent	0	0	0	0	0	0	0	0	0	0
4 0000_0004 RES Utilities	26,596	0	0	31,871	64,748	0	0	37,327	0	0
5 171_1000 County Counsel	566,445	0	0	(6,292)	(44,506)	(534)	0	133	0	0
6 340_1000 Aud-Contr/Treas/Tax Coll	43,074	61,391	91	(107,153)	238,889	16,140	36,298	16,597	518	518
7 720_1000 Human Resources	55,968	30,047	0	38,845	104,095	7,468	15,471	6,599	0	0
8 110_1000 County Admin Office	22,913	31,779	0	28,301	76,036	8,105	16,519	7,057	0	0
9 761_1000 Purchasing	1,379	7,084	0	8,398	44,745	2,613	2,611	1,136	0	0
10 120_1000 Information Services Dept	7,342	10,184	0	9,089	24,365	2,597	5,293	2,261	0	0
11 7302_1000 RES Fac Mgmt- Maintenance	(2,448)	(140)	0	(1,642)	(6,526)	0	(38)	(1,983)	0	0
12 7303_1000 RES Fac Mgmt-Custodial	1,470	0	0	1,743	2,706	193	278	1,405	0	0
13 7304_1000 RES Fac Mgmt-Grounds	732	0	0	500	1,027	0	0	548	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	(4,762)	(7,682)	0	(302)	0	0	0
<b>Total Current Allocations</b>	<b>825,674</b>	<b>143,239</b>	<b>91</b>	<b>342,658</b>	<b>4,008,939</b>	<b>113,657</b>	<b>277,119</b>	<b>286,357</b>	<b>518</b>	<b>518</b>
Less: Prior Year Allocations	569,505	120,357	156	486,408	2,193,780	99,519	327,634	272,159	506	503
Carry-Forward	256,169	22,882	(65)	(143,750)	1,815,159	14,138	(50,515)	14,198	12	15
<b>Proposed Costs</b>	<b>\$1,081,843</b>	<b>\$166,121</b>	<b>\$26</b>	<b>\$198,908</b>	<b>\$5,824,098</b>	<b>\$127,795</b>	<b>\$226,604</b>	<b>\$300,555</b>	<b>\$530</b>	<b>\$533</b>

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Actual FY 2019-2020  
 3/3/2021

**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	\$9,766	\$0
2 0000_0002 Compt Sftw & Equip Depr	0	57,336	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	7,311	0	0	8,250	0
5 171_1000 County Counsel	0	(3,095)	4,259	0	0	144,851	0	0	12,447	0
6 340_1000 Aud-Contr/Treas/Tax Coll	218	15,316	1,508	220	3,640	32,027	64	100	1,045	1,115
7 720_1000 Human Resources	0	5,242	254	0	1,470	0	0	0	0	0
8 110_1000 County Admin Office	0	5,501	129	0	1,541	0	0	0	0	0
9 761_1000 Purchasing	0	828	4	9	0	0	0	0	112	242
10 120_1000 Information Services Dept	0	1,763	41	0	494	0	0	0	0	0
11 7302_1000 RES Fac Mgmt- Maintenance	0	0	0	0	0	0	0	0	(651)	0
12 7303_1000 RES Fac Mgmt-Custodial	0	0	0	0	7	0	0	0	404	0
13 7304_1000 RES Fac Mgmt-Grounds	0	0	0	0	0	0	0	0	203	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	(323)	0	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	<b>218</b>	<b>82,568</b>	<b>6,195</b>	<b>229</b>	<b>7,152</b>	<b>184,189</b>	<b>64</b>	<b>100</b>	<b>31,576</b>	<b>1,357</b>
Less: Prior Year Allocations	61	158,245	3,854	501	3,939	111,430	36	271	36,008	1,891
Carry-Forward	157	(75,677)	2,341	(272)	3,213	72,759	28	(171)	(4,432)	(534)
<b>Proposed Costs</b>	<b>\$375</b>	<b>\$6,891</b>	<b>\$8,536</b>	<b>\$(43)</b>	<b>\$10,365</b>	<b>\$256,948</b>	<b>\$92</b>	<b>\$(71)</b>	<b>\$27,144</b>	<b>\$823</b>

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Actual FY 2019-2020  
 3/3/2021

**Summary Schedule**

Department	126_1000 CTC-Trial Court MOE	130_1408 CSA 70 ZN D- 1 Lk Arrwhead	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	\$36,185	\$0	\$0	\$0	\$62,905
2 0000_0002 Compt Sftw & Equip Depr	0	10,505	0	0	0	0	0	13,321	10,791	142,210
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	8,569	0	0	0	79,993
5 171_1000 County Counsel	0	(98)	0	(14)	(2)	54,282	(83)	0	(17)	(46,784)
6 340_1000 Aud-Contr/Treas/Tax Coll	1,247	748	(9,293)	983	293	24,620	3,783	1,036	727	187,436
7 720_1000 Human Resources	0	0	0	0	0	4,396	0	283	0	71,937
8 110_1000 County Admin Office	0	0	0	0	0	4,667	0	298	0	56,208
9 761_1000 Purchasing	0	203	9	160	49	476	527	21	201	12,565
10 120_1000 Information Services Dept	0	0	0	0	0	1,495	0	95	0	18,053
11 7302_1000 RES Fac Mgmt- Maintenance	0	0	0	0	0	(874)	0	0	0	(3,643)
12 7303_1000 RES Fac Mgmt-Custodial	0	0	0	0	0	548	0	0	0	2,418
13 7304_1000 RES Fac Mgmt-Grounds	0	0	0	0	0	260	0	0	0	1,309
14 770_1000 RES-Project Mgmt Division	0	0	0	0	0	0	0	0	0	0
15 782_1000 RES Leasing & Acquisition	0	(5,182)	0	(593)	0	0	(3,771)	(259)	0	(83,786)
<b>Total Current Allocations</b>	1,247	6,176	(9,284)	536	340	134,624	456	14,795	11,702	500,821
Less: Prior Year Allocations	1,323	24,357	(6,653)	1,807	336	139,271	6,629	15,664	11,914	534,396
Carry-Forward	(76)	(18,181)	(2,631)	(1,271)	4	(4,647)	(6,173)	(869)	(212)	(33,575)
<b>Proposed Costs</b>	<b>\$1,171</b>	<b>\$(12,005)</b>	<b>\$(11,915)</b>	<b>\$(735)</b>	<b>\$344</b>	<b>\$129,977</b>	<b>\$(5,717)</b>	<b>\$13,926</b>	<b>\$11,490</b>	<b>\$467,246</b>

**San Bernardino County, California**  
**2 CFR Part 200 Cost Allocation Plan for Use in FY 2021-2022**

Actual FY 2019-2020  
 3/3/2021

**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	826	0	0	1,599	0	0	12,770	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	(151)	(23)	0	0	0	0	(134)	0	(68)	0
6 340_1000 Aud-Contr/Treas/Tax Coll	6,013	1,093	269	317	303	321	3,475	219	2,088	1,422
7 720_1000 Human Resources	2,331	350	0	0	0	0	1,022	0	623	0
8 110_1000 County Admin Office	2,460	368	0	0	0	0	1,074	0	680	0
9 761_1000 Purchasing	656	168	156	26	26	48	249	0	117	223
10 120_1000 Information Services Dept	788	118	0	0	0	0	344	0	218	0
11 7302_1000 RES Fac Mgmt- Maintenance	0	0	0	0	0	0	0	0	0	(8)
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	(1,401)	0	0	0	0	0	(571)	0	(927)	(194)
<b>Total Current Allocations</b>	<b>11,522</b>	<b>2,074</b>	<b>425</b>	<b>1,942</b>	<b>329</b>	<b>369</b>	<b>29,432</b>	<b>219</b>	<b>12,590</b>	<b>1,443</b>
Less: Prior Year Allocations	14,163	1,416	484	1,980	360	313	29,580	240	13,141	2,298
Carry-Forward	(2,641)	658	(59)	(38)	(31)	56	(148)	(21)	(551)	(855)
<b>Proposed Costs</b>	<b>\$8,881</b>	<b>\$2,732</b>	<b>\$366</b>	<b>\$1,904</b>	<b>\$298</b>	<b>\$425</b>	<b>\$29,284</b>	<b>\$198</b>	<b>\$12,039</b>	<b>\$588</b>



**San Bernardino County, California**  
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Actual FY 2019-2020  
 3/3/2021

**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	\$558,557	\$0	\$0	\$0	\$0	\$0
2 0000_0002 Compt Sftw & Equip Depr	0	0	0	0	133,108	7,983	1,672	4,682	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	297,272	0	0	0	0	0
5 171_1000 County Counsel	(60)	(74)	0	0	112,848	0	(28)	0	(143)	(37)
6 340_1000 Aud-Contr/Treas/Tax Coll	3,020	437	623	981	189,957	338	294	186	365	1,254
7 720_1000 Human Resources	0	0	0	0	128,045	0	0	0	0	0
8 110_1000 County Admin Office	0	0	0	0	84,181	0	0	0	0	0
9 761_1000 Purchasing	1,158	11	0	160	8,905	98	71	67	0	181
10 120_1000 Information Services Dept	0	0	0	0	27,099	0	0	0	0	0
11 7302_1000 RES Fac Mgmt- Maintenance	0	0	0	0	(15,166)	0	0	0	0	0
12 7303_1000 RES Fac Mgmt-Custodial	0	0	0	0	9,524	0	0	0	0	0
13 7304_1000 RES Fac Mgmt-Grounds	0	0	0	0	4,249	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	(3,986)	0	0	(2,510)	0	(2,801)	(86)	(5,710)	0
<b>Total Current Allocations</b>	4,118	(3,612)	623	1,141	1,536,069	8,419	(792)	4,849	(5,488)	1,398
Less: Prior Year Allocations	7,660	452	746	1,425	1,293,916	11,064	13,234	6,686	451	2,040
Carry-Forward	(3,542)	(4,064)	(123)	(284)	242,153	(2,645)	(14,026)	(1,837)	(5,939)	(642)
<b>Proposed Costs</b>	\$576	\$(7,676)	\$500	\$857	\$1,778,222	\$5,774	\$(14,818)	\$3,012	\$(11,427)	\$756

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Department	360_4826 CSA 70 Pioneer Town	365_4536 CSA 53 B Fawnskin	370_1342 CSA 54 Crest Forest	380_1348 CSA 56 Wrightwood	395_1354 CSA 59 Deer Lodge Park	400_4552 CSA 60 Apple Valley Airport	415_1360 CSA 63 Oak Glen-Yucaipa	420_4572 CSA 64 Spring Vily Lk Sewer	420_4580 CSA 64 Spring Vily Lk Water	440_1366 CSA 68 Valley of the Moon
1 0000_0001 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
2 0000_0002 Compt Sftw & Equip Depr	0	0	0	0	0	0	0	0	0	0
3 0000_0003 RES Rent	0	0	0	0	0	0	0	0	0	0
4 0000_0004 RES Utilities	0	0	0	0	0	211	0	0	0	0
5 171_1000 County Counsel	(1,073)	(58)	0	0	(108)	(1,252)	0	(2)	(15)	0
6 340_1000 Aud-Contr/Treas/Tax Coll	1,078	1,870	252	427	327	(3,195)	1,549	3,291	3,832	324
7 720_1000 Human Resources	0	0	0	200	0	0	416	0	0	0
8 110_1000 County Admin Office	0	0	0	324	0	0	438	0	0	0
9 761_1000 Purchasing	354	153	0	0	26	820	344	125	484	29
10 120_1000 Information Services Dept	0	0	0	104	0	0	140	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	144	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	(13,391)	0	0	0	0
<b>Total Current Allocations</b>	<b>359</b>	<b>1,965</b>	<b>252</b>	<b>1,055</b>	<b>245</b>	<b>(16,807)</b>	<b>2,887</b>	<b>3,414</b>	<b>4,445</b>	<b>353</b>
Less: Prior Year Allocations	4,058	2,038	287	606	443	5,490	4,096	3,783	6,338	445
Carry-Forward	(3,699)	(73)	(35)	449	(198)	(22,297)	(1,209)	(369)	(1,893)	(92)
<b>Proposed Costs</b>	<b>\$(3,340)</b>	<b>\$1,892</b>	<b>\$217</b>	<b>\$1,504</b>	<b>\$47</b>	<b>\$(39,104)</b>	<b>\$1,678</b>	<b>\$3,045</b>	<b>\$2,552</b>	<b>\$261</b>

**San Bernardino County, California**  
**2 CFR Part 200 Cost Allocation Plan for Use in FY 2021-2022**

Actual FY 2019-2020  
 3/3/2021

**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	\$14,475	\$9,628,283	\$2,620,171	\$0	\$1,655,248	\$0	\$3,734,494	\$0	\$0	\$0
2 0000_0002 Compt Sftw & Equip Depr	7,970	328,598	12,588,732	0	196,256	0	568,716	9,094	0	0
3 0000_0003 RES Rent	0	0	0	0	0	0	0	0	0	0
4 0000_0004 RES Utilities	1,592	6,867,431	1,870,000	0	426,985	0	1,717,014	0	0	0
5 171_1000 County Counsel	0	0	(153,500)	0	46,162	(1,199)	15,713	0	(3)	0
6 340_1000 Aud-Contr/Treas/Tax Coll	378,652	842,143	1,232,138	311	405,779	276,509	822,398	35,577	1,924	983
7 720_1000 Human Resources	211,548	526,247	701,877	0	199,231	188,320	562,664	15,857	0	0
8 110_1000 County Admin Office	212,961	485,278	636,206	0	197,925	170,882	415,126	16,434	0	0
9 761_1000 Purchasing	15,318	90,554	63,779	21	18,790	7,156	52,374	2,042	59	0
10 120_1000 Information Services Dept	68,242	155,504	203,992	0	63,424	54,758	133,025	5,266	0	0
11 7302_1000 RES Fac Mgmt- Maintenance	(819)	(170,985)	(79,065)	0	(30,376)	(206)	(91,108)	0	0	0
12 7303_1000 RES Fac Mgmt-Custodial	168	30	48,879	0	18,094	1	52,174	0	0	0
13 7304_1000 RES Fac Mgmt-Grounds	67	56,280	24,543	0	8,585	0	26,545	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	(162)	(14,049)	0	(22)	0	(776)	0	0	0
<b>Total Current Allocations</b>	<b>910,174</b>	<b>18,809,201</b>	<b>19,743,703</b>	<b>332</b>	<b>3,206,081</b>	<b>696,221</b>	<b>8,008,359</b>	<b>84,270</b>	<b>1,980</b>	<b>983</b>
Less: Prior Year Allocations	916,590	17,545,459	17,545,799	344	3,055,749	414,476	7,474,253	80,100	3,793	973
Carry-Forward	(6,416)	1,263,742	2,197,904	(12)	150,332	281,745	534,106	4,170	(1,813)	10
<b>Proposed Costs</b>	<b>\$903,758</b>	<b>\$20,072,943</b>	<b>\$21,941,607</b>	<b>\$320</b>	<b>\$3,356,413</b>	<b>\$977,966</b>	<b>\$8,542,465</b>	<b>\$88,440</b>	<b>\$167</b>	<b>\$993</b>

**San Bernardino County, California**  
**2 CFR Part 200 Cost Allocation Plan for Use in FY 2021-2022**

Actual FY 2019-2020  
 3/3/2021

**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- Consrvr	540_1000 Veterans Affairs	547_1810 CSA 120 Etiwanda Endowmt	563_4612 CSA 70 CG Cedar Glen
1 0000_0001 Building Depreciation	\$250,209	\$0	\$0	\$0	\$85,019	\$12,990	\$46,314	\$76,663	\$0	\$0
2 0000_0002 Compt Sftw & Equip Depr	59,827	0	1,132	0	0	13,756	9,354	0	0	0
3 0000_0003 RES Rent	0	0	0	0	0	0	0	0	0	0
4 0000_0004 RES Utilities	126,129	0	0	0	38,268	0	29,392	38,455	0	0
5 171_1000 County Counsel	7,004	0	1,097	0	(1,172,140)	(1,185)	(88,222)	6,200	(22)	(450)
6 340_1000 Aud-Contr/Treas/Tax Coll	186,096	1,654	23,159	50	3,346,107	84,495	38,883	18,703	1,622	1,624
7 720_1000 Human Resources	89,443	0	25,445	0	2,244,290	21,289	27,927	8,495	767	0
8 110_1000 County Admin Office	91,058	0	13,378	0	1,740,874	22,402	16,861	8,965	691	0
9 761_1000 Purchasing	10,399	354	257	0	43,654	1,957	1,641	657	79	278
10 120_1000 Information Services Dept	29,179	0	4,287	0	557,853	7,179	5,403	2,873	222	0
11 7302_1000 RES Fac Mgmt- Maintenance	(10,485)	0	(103)	0	(3,540)	0	(727)	(1,858)	0	0
12 7303_1000 RES Fac Mgmt-Custodial	6,296	0	0	0	11,738	0	0	1,125	0	0
13 7304_1000 RES Fac Mgmt-Grounds	2,979	0	0	0	857	0	501	535	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	(728)	0	0	0	(875)	0	0	0	(323)	0
<b>Total Current Allocations</b>	<b>847,406</b>	<b>2,008</b>	<b>68,652</b>	<b>50</b>	<b>6,892,105</b>	<b>162,883</b>	<b>87,327</b>	<b>160,813</b>	<b>3,036</b>	<b>1,452</b>
Less: Prior Year Allocations	842,312	2,397	106,023	(270)	6,239,745	104,409	157,688	143,877	3,078	3,779
Carry-Forward	5,094	(389)	(37,371)	320	652,360	58,474	(70,361)	16,936	(42)	(2,327)
<b>Proposed Costs</b>	<b>\$852,500</b>	<b>\$1,619</b>	<b>\$31,281</b>	<b>\$370</b>	<b>\$7,544,465</b>	<b>\$221,357</b>	<b>\$16,966</b>	<b>\$177,749</b>	<b>\$2,994</b>	<b>\$(875)</b>

**San Bernardino County, California**  
**2 CFR Part 200 Cost Allocation Plan for Use in FY 2021-2022**

Actual FY 2019-2020  
 3/3/2021

**Summary Schedule**

Department	571_2260 Workforce Development	575_1300 CSA 70 SL1 Streetlight	580_2434 Vily Regional Service Zone	590_2442 N Desert Regional Src Zn	591_2220 Preschool Services	600_2448 Mtn Regional Service Zone	601_1000 Economic Dev Agency	610_2454 S Desert Rgnl Src Zone	611_1000 Agriculture/W &M	620_2580 Big Bear Valley Park & Rec
1 0000_0001 Building Depreciation	\$0	\$0	\$196,286	\$354,664	\$145,093	\$45,026	\$52,869	\$76,795	\$59,466	\$24,183
2 0000_0002 Compt Sftw & Equip Depr	8,161	0	430,575	371,500	358,712	365,696	0	346,241	19,467	3,980
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	12,520	161	35,521	0
5 171_1000 County Counsel	(12,276)	0	(65)	0	(14,465)	0	(8,051)	0	17,275	(5,838)
6 340_1000 Aud-Contr/Treas/Tax Coll	117,757	279	214,614	133,732	425,436	65,664	101,408	48,389	56,352	19,191
7 720_1000 Human Resources	43,418	0	111,015	64,490	863,754	32,957	4,109	23,000	23,436	9,333
8 110_1000 County Admin Office	33,026	0	118,465	71,101	236,621	36,619	3,523	24,142	22,785	10,918
9 761_1000 Purchasing	7,019	0	21,956	19,440	50,813	3,449	1,278	6,194	1,965	1,470
10 120_1000 Information Services Dept	10,583	0	37,961	22,784	75,824	11,734	1,294	7,736	7,301	3,499
11 7302_1000 RES Fac Mgmt- Maintenance	(80)	0	(12)	(140)	(6,121)	(5)	(1,272)	(52)	(4,144)	0
12 7303_1000 RES Fac Mgmt-Custodial	29	0	3,082	0	586	0	772	0	2,038	0
13 7304_1000 RES Fac Mgmt-Grounds	0	0	0	0	3,679	0	384	0	944	0
14 770_1000 RES-Project Mgmt Division	0	0	0	0	0	0	0	0	0	0
15 782_1000 RES Leasing & Acquisition	(5,753)	0	(3,954)	(3,835)	(21,364)	(3,280)	0	(3,685)	0	(3,383)
<b>Total Current Allocations</b>	<b>201,884</b>	<b>279</b>	<b>1,129,923</b>	<b>1,033,736</b>	<b>2,118,568</b>	<b>557,860</b>	<b>168,834</b>	<b>528,921</b>	<b>242,406</b>	<b>63,353</b>
Less: Prior Year Allocations	217,672	680	1,380,197	1,161,371	2,318,186	737,581	121,218	566,785	211,471	75,487
Carry-Forward	(15,788)	(401)	(250,274)	(127,635)	(199,618)	(179,721)	47,616	(37,864)	30,935	(12,134)
<b>Proposed Costs</b>	<b>\$186,096</b>	<b>\$(122)</b>	<b>\$879,649</b>	<b>\$906,101</b>	<b>\$1,918,950</b>	<b>\$378,139</b>	<b>\$216,450</b>	<b>\$491,057</b>	<b>\$273,341</b>	<b>\$51,219</b>

**San Bernardino County, California**  
**2 CFR Part 200 Cost Allocation Plan for Use in FY 2021-2022**

Actual FY 2019-2020  
 3/3/2021

**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- Transport- ation	666_1000 DPW- Surveyor
1 0000_0001 Building Depreciation	\$0	\$0	\$0	\$0	\$49,155	\$551,673	\$486,451	\$734,226	\$165,373	\$17,432
2 0000_0002 Compt Sftw & Equip Depr	4,103	0	0	965	8,823	180,117	3,980	95,635	3,957,820	44,741
3 0000_0003 RES Rent	0	0	0	0	0	0	0	0	0	0
4 0000_0004 RES Utilities	0	0	0	0	320,911	33,768	503,021	1,521,898	167,182	23,996
5 171_1000 County Counsel	(38,109)	(36,789)	0	(639)	(1,935)	(1,826)	12,447	55,468	(46,843)	(2,363)
6 340_1000 Aud-Contr/Treas/Tax Coll	13,151	30,780	226	2,068	26,275	226,181	22,101	128,313	245,964	24,354
7 720_1000 Human Resources	6,314	21,067	0	368	19,208	101,861	11,056	47,168	179,171	7,797
8 110_1000 County Admin Office	6,748	12,304	0	382	6,520	96,669	7,851	35,148	104,351	7,116
9 761_1000 Purchasing	619	1,614	4	325	2,044	16,563	1,395	8,839	33,935	342
10 120_1000 Information Services Dept	2,162	3,943	0	123	2,089	30,977	2,516	11,263	33,480	2,321
11 7302_1000 RES Fac Mgmt- Maintenance	0	(4)	0	0	(116)	(16,189)	(13,986)	(908)	(11,954)	(1,046)
12 7303_1000 RES Fac Mgmt-Custodial	0	14	0	0	75	14,202	6,419	849	5,352	675
13 7304_1000 RES Fac Mgmt-Grounds	0	0	0	0	38	4,423	5,648	356	2,763	339
14 770_1000 RES-Project Mgmt Division	0	0	0	0	0	0	0	0	0	0
15 782_1000 RES Leasing & Acquisition	(646)	(5,085)	(1,573)	(2,532)	(83,210)	(8,985)	(1,939)	(8,554)	(141,629)	0
<b>Total Current Allocations</b>	(5,658)	27,844	(1,343)	1,060	349,877	1,229,434	1,046,960	2,629,701	4,694,965	125,704
Less: Prior Year Allocations	60,058	75,194	5,803	7,057	539,281	1,123,912	1,007,942	2,872,728	3,399,002	122,400
Carry-Forward	(65,716)	(47,350)	(7,146)	(5,997)	(189,404)	105,522	39,018	(243,027)	1,295,963	3,304
<b>Proposed Costs</b>	<b>\$(71,374)</b>	<b>\$(19,506)</b>	<b>\$(8,489)</b>	<b>\$(4,937)</b>	<b>\$160,473</b>	<b>\$1,334,956</b>	<b>\$1,085,978</b>	<b>\$2,386,674</b>	<b>\$5,990,928</b>	<b>\$129,008</b>

**San Bernardino County, California**  
**2 CFR Part 200 Cost Allocation Plan for Use in FY 2021-2022**

Actual FY 2019-2020  
 3/3/2021

**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 (Inactive)	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	\$162,122	\$168,123	\$47,872	\$34,068	\$2,924	\$30,134	\$0	\$0	\$0	\$0
2 0000_0002 Compt Sftw & Equip Depr	488,011	258,800	8,300	43,202	0	0	0	0	0	2,615
3 0000_0003 RES Rent	0	0	0	0	0	0	0	0	0	0
4 0000_0004 RES Utilities	102,887	49,449	24,284	18,496	2,801	13,118	0	0	0	0
5 171_1000 County Counsel	144,056	209,104	(8,538)	(347,821)	0	(84,739)	0	0	0	18,085
6 340_1000 Aud-Contr/Treas/Tax Coll	108,073	67,050	22,788	38,908	0	21,020	812	(180)	182	11,688
7 720_1000 Human Resources	68,660	36,653	9,760	19,052	0	13,567	0	665	391	4,373
8 110_1000 County Admin Office	18,004	13,775	9,054	20,240	0	7,851	0	0	0	4,766
9 761_1000 Purchasing	8,553	2,582	1,894	2,627	0	1,206	0	0	0	308
10 120_1000 Information Services Dept	5,769	4,414	2,901	6,486	0	2,598	0	0	0	1,527
11 7302_1000 RES Fac Mgmt- Maintenance	(4,368)	(4,268)	(967)	(1,529)	0	(370)	0	0	0	0
12 7303_1000 RES Fac Mgmt-Custodial	3,893	2,489	595	959	0	215	0	0	0	0
13 7304_1000 RES Fac Mgmt-Grounds	1,755	1,204	290	481	0	106	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	(14,964)	0	0	0	0	(1,724)	0	0	0	0
<b>Total Current Allocations</b>	<b>1,092,451</b>	<b>809,375</b>	<b>118,233</b>	<b>(164,831)</b>	<b>5,725</b>	<b>2,982</b>	<b>812</b>	<b>485</b>	<b>573</b>	<b>43,362</b>
Less: Prior Year Allocations	588,276	1,026,831	106,814	88,637	0	86,374	0	3,217	827	22,018
Carry-Forward	504,175	(217,456)	11,419	(253,468)	0	(83,392)	0	(2,732)	(254)	21,344
<b>Proposed Costs</b>	<b>\$1,596,626</b>	<b>\$591,919</b>	<b>\$129,652</b>	<b>\$(418,299)</b>	<b>\$5,725</b>	<b>\$(80,410)</b>	<b>\$812</b>	<b>\$(2,247)</b>	<b>\$319</b>	<b>\$64,706</b>

**San Bernardino County, California**  
**2 CFR Part 200 Cost Allocation Plan for Use in FY 2021-2022**

Actual FY 2019-2020  
 3/3/2021

**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	\$67,132	\$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	5,075	0	0	0	0	29,223	0	0	0
5 171_1000 County Counsel	40,037	0	0	0	0	0	0	0	0	(1,662)
6 340_1000 Aud-Contr/Treas/Tax Coll	12,375	519	(9,437)	39,465	45,513	60	33,697	4,164	(2,619)	13,542
7 720_1000 Human Resources	0	0	12,056	37,186	21,382	0	22,134	1,749	0	6,589
8 110_1000 County Admin Office	0	0	0	0	0	0	0	1,839	0	0
9 761_1000 Purchasing	8,266	61	0	0	0	0	51	0	0	1,916
10 120_1000 Information Services Dept	0	0	0	7,419	7,317	0	7,509	639	0	2,207
11 7302_1000 RES Fac Mgmt- Maintenance	(3,519)	0	0	0	0	0	(1,168)	0	0	(12)
12 7303_1000 RES Fac Mgmt-Custodial	83	0	0	0	0	0	12	0	0	0
13 7304_1000 RES Fac Mgmt-Grounds	2,933	0	0	0	0	0	0	0	0	0
14 770_1000 RES-Project Mgmt Division	(27,629)	0	0	0	0	0	0	0	0	0
15 782_1000 RES Leasing & Acquisition	(55,333)	(19,931)	0	0	0	0	0	0	0	(43)
<b>Total Current Allocations</b>	(22,787)	20,289	2,619	84,070	74,212	60	158,590	8,391	(2,619)	22,537
Less: Prior Year Allocations	219,783	69,624	21,754	76,140	55,518	1,488	165,557	13,328	(1,079)	17,037
Carry-Forward	(242,570)	(49,335)	(19,135)	7,930	18,694	(1,428)	(6,967)	(4,937)	(1,540)	5,500
<b>Proposed Costs</b>	\$(265,357)	\$(29,046)	\$(16,516)	\$92,000	\$92,906	\$(1,368)	\$151,623	\$3,454	\$(4,159)	\$28,037



**San Bernardino County, California**  
**2 CFR Part 200 Cost Allocation Plan for Use in FY 2021-2022**

Actual FY 2019-2020  
 3/3/2021

**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	Total
1 0000_0001 Building Depreciation	\$0	\$0	\$0	\$365,313	\$0	\$3,486,975	\$0	\$27,330,089
2 0000_0002 Compt Sftw & Equip Depr	0	0	0	382,863	3,551	33,227	0	25,687,286
3 0000_0003 RES Rent	0	0	0	0	0	0	0	0
4 0000_0004 RES Utilities	438,439	0	0	266,845	0	1,070,606	0	17,457,119
5 171_1000 County Counsel	(78,771)	0	0	2,066	51	113,540	(4,530)	(1,254,168)
6 340_1000 Aud-Contr/Treas/Tax Coll	982,007	379,396	125	499,485	90,280	1,236,059	1,401	16,884,777
7 720_1000 Human Resources	316,156	228,172	0	323,442	65,182	490	0	9,940,068
8 110_1000 County Admin Office	195,987	192,280	0	253,665	55,215	0	0	7,477,666
9 761_1000 Purchasing	28,590	19,892	160	54,401	1,317	38	1,864	1,118,718
10 120_1000 Information Services Dept	62,803	61,615	0	81,286	17,693	664	0	2,422,058
11 7302_1000 RES Fac Mgmt- Maintenance	(7,193)	(16,175)	0	(18,905)	0	1,091,218	0	512,676
12 7303_1000 RES Fac Mgmt-Custodial	4,619	8,714	0	12,211	0	105,708	0	348,244
13 7304_1000 RES Fac Mgmt-Grounds	(8,484)	15,590	0	4,984	0	40,055	0	267,993
14 770_1000 RES-Project Mgmt Division	0	0	0	0	0	0	0	(68,179)
15 782_1000 RES Leasing & Acquisition	(11,797)	0	0	(7,014)	0	0	0	(607,219)
<b>Total Current Allocations</b>	<b>1,922,356</b>	<b>889,484</b>	<b>285</b>	<b>2,220,642</b>	<b>233,289</b>	<b>7,178,580</b>	<b>(1,265)</b>	<b>107,517,128</b>
Less: Prior Year Allocations	616,548	884,192	470	1,727,285	244,242	5,936,510	3,158	96,862,365
Carry-Forward	1,305,808	5,292	(185)	493,357	(10,953)	1,242,070	(4,423)	10,648,226
<b>Proposed Costs</b>	<b>\$3,228,164</b>	<b>\$894,776</b>	<b>\$100</b>	<b>\$2,713,999</b>	<b>\$222,336</b>	<b>\$8,420,650</b>	<b>\$(5,688)</b>	<b>\$118,165,354</b>