



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**San Bernardino County
San Bernardino, California**

**Date: May 6, 2022
Filing Ref: SBO23**

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 **2022-23**. 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.

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

The indirect overhead and support service costs listed in the **Summary Schedule** (attached) are formally approved as actual costs for fiscal year **2020-21**, and as estimated costs for fiscal year **2022-23** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2022**, for further allocation to federal grants and contracts performed by the respective county departments.

SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS

- | | |
|--|--------------------------------|
| 1. Employee Fringe Benefits | 9. Project Management Division |
| 2. County Counsel | 10. Leasing & Acquisition |
| 3. Auditor-Controller/Treasurer | 11. Computer Operations (ISF) |
| 4. Human Resources | 12. Telecommunications (ISF) |
| 5. Innovation and Technology | 13. General Services (ISF) |
| 6. Facilities Management – Maintenance | 14. Risk Management (ISF) |
| 7. Facilities Management – Custodial | 15. Fleet Management (ISF) |
| 8. Facilities Management – Grounds | 16. Business Solutions (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.

SECTION III: CONDITIONS

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 2022-23 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

SAN BERNARDINO COUNTY

**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

5-6-2022

5-6-2022

Date

Date

**Negotiated by Anthony Pok
Telephone (916) 259-5536**

cc: State and Federal Agencies

Attachment: Summary Schedule

San Bernardino County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2022-2023

Actual FY 2020-2021
 12/15/2021

Summary Schedule

Department	120_4020 ITD- Telecomm Svcs	120_4042 ITD-Bus Solutions Dev	120_4048 ITD- Computer Operations	670_4250 DPW-Solid Waste Mgmt	731_4120 Risk Management	761_4000 Printing Services	761_4004 Surplus Property/ Storage	761_4008 Mail/Courier Service	791_4064 Fleet Management	911_4200 Medical Center
1 0000_0001 Building Depreciation	\$255,874	\$0	\$957,413	\$0	\$83,905	\$34,795	\$139,767	\$24,656	\$0	\$0
2 0000_0002 Compt Sftw & Equip Depr	0	0	0	0	0	0	0	0	0	0
3 0000_0003 RES Utilities	229,034	0	670,095	56,915	42,572	21,297	65,854	15,091	162,916	13,855
4 171_1000 County Counsel	0	0	(21,696)	(21,117)	(419,305)	0	0	0	(167)	(130,686)
5 340_1000 Aud-Contr/Treas/Tax Coll	56,968	32,152	91,012	74,734	163,021	2,612	9,896	(977)	121,907	2,419,247
6 720_1000 Human Resources	37,068	29,886	56,933	39,159	39,218	5,576	2,081	7,004	39,634	1,854,877
7 110_1000 County Admin Office	23,754	18,078	33,509	20,038	14,019	3,651	1,496	4,812	22,073	936,400
8 761_1000 Purchasing	11,911	1,659	13,297	29,497	10,483	3,503	230	1,463	57,488	399,829
9 120_1000 Innovation and Technology Dept.	10,812	8,212	15,222	9,124	6,368	1,658	679	2,186	10,027	425,368
10 7302_1000 RES Fac Mgmt- Maintenance	(13,954)	0	(30,426)	(9,093)	(15,299)	(2,393)	(4,003)	(645)	(22,759)	(206)
11 7303_1000 RES Fac Mgmt-Custodial	5,053	592	20,391	6,835	4,208	1,715	0	462	213	0
12 7304_1000 RES Fac Mgmt-Grounds	1,170	0	3,067	1,990	535	255	788	181	2,412	31,727
13 770_1000 RES-Project Mgmt Division	0	0	0	0	0	0	0	0	0	(35,104)
14 782_1000 RES Leasing & Acquisition	(21,133)	0	0	(10,257)	(4,804)	0	0	0	0	(8,212)
Total Current Allocations	596,557	90,579	1,808,817	197,825	(75,079)	72,669	216,788	54,233	393,744	5,907,095
Less: Prior Year Allocations	718,229	103,268	1,030,876	232,431	697,127	91,595	178,525	91,770	459,470	5,383,786
Carry-Forward	(121,672)	(12,689)	777,941	(34,606)	(772,206)	(18,926)	38,263	(37,537)	(65,726)	523,309
Proposed Costs	\$474,885	\$77,890	\$2,586,758	\$163,219	\$(847,285)	\$53,743	\$255,051	\$16,696	\$328,018	\$6,430,404

San Bernardino County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2022-2023

Actual FY 2020-2021
 12/15/2021

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_2428 SBC Emerg Services	110_2280 Crim Justice Temp Const	110_2300 Courthouse Temp Const
1 0000_0001 Building Depreciation	\$135,491	\$0	\$0	\$45,055	\$132,415	\$0	\$0	\$115,031	\$0	\$0
2 0000_0002 Compt Sftw & Equip Depr	1,723	2,894	0	244,761	1,960,952	72,269	189,081	99,067	0	0
3 0000_0003 RES Utilities	36,815	0	0	22,860	77,021	0	0	46,471	0	0
4 171_1000 County Counsel	595,354	0	(12)	(24,934)	(56,994)	(891)	(450)	1,363	0	0
5 340_1000 Aud-Contr/Treas/Tax Coll	35,706	(185,816)	85	86,913	130,308	16,038	34,263	14,325	399	399
6 720_1000 Human Resources	23,895	46,843	0	37,336	99,959	7,785	15,632	6,097	0	0
7 110_1000 County Admin Office	12,932	22,965	0	20,317	46,821	5,583	11,241	4,366	0	0
8 761_1000 Purchasing	2,175	6,520	0	13,680	68,212	4,735	2,763	4,971	0	0
9 120_1000 Innovation and Technology Dept.	5,874	10,432	0	9,239	21,269	2,536	5,106	1,983	0	0
10 7302_1000 RES Fac Mgmt- Maintenance	(6,144)	0	0	(3,925)	(18,233)	0	(195)	(4,108)	0	0
11 7303_1000 RES Fac Mgmt-Custodial	3,521	0	0	5,048	9,773	458	0	4,799	0	0
12 7304_1000 RES Fac Mgmt-Grounds	517	0	0	349	953	0	0	381	0	0
13 770_1000 RES-Project Mgmt Division	0	0	0	0	0	0	0	0	0	0
14 782_1000 RES Leasing & Acquisition	0	0	0	(30,687)	(4,878)	0	(927)	0	0	0
Total Current Allocations	847,859	(96,162)	73	426,012	2,467,578	108,513	256,514	294,746	399	399
Less: Prior Year Allocations	638,732	135,113	116	617,785	3,245,290	110,481	319,251	289,449	397	397
Carry-Forward	209,127	(231,275)	(43)	(191,773)	(777,712)	(1,968)	(62,737)	5,297	2	2
Proposed Costs	\$1,056,986	\$(327,437)	\$30	\$234,239	\$1,689,866	\$106,545	\$193,777	\$300,043	\$401	\$401

San Bernardino County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2022-2023

Actual FY 2020-2021
 12/15/2021

Summary Schedule

Department	110_2726 Disaster Recovery	111_2886 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	\$15,453	\$0
2 0000_0002 Compt Sftw & Equip Depr	0	41,225	0	0	485	0	0	0	0	0
3 0000_0003 RES Utilities	0	0	0	0	0	24,537	0	0	8,060	0
4 171_1000 County Counsel	0	(9,966)	8,324	0	0	70,416	0	0	4,497	0
5 340_1000 Aud-Contr/Treas/Tax Coll	2,849	11,940	1,266	214	2,690	54,139	56	65	761	1,424
6 720_1000 Human Resources	0	4,142	349	0	1,034	0	0	0	0	0
7 110_1000 County Admin Office	0	2,973	251	0	743	0	0	0	0	0
8 761_1000 Purchasing	8,549	1,889	0	16	23	0	0	0	221	610
9 120_1000 Innovation and Technology Dept.	0	1,350	114	0	338	0	0	0	0	0
10 7302_1000 RES Fac Mgmt- Maintenance	0	0	0	0	0	0	0	0	(1,422)	0
11 7303_1000 RES Fac Mgmt-Custodial	0	0	0	0	0	0	0	0	960	0
12 7304_1000 RES Fac Mgmt-Grounds	0	0	0	0	0	0	0	0	141	0
13 770_1000 RES-Project Mgmt Division	0	0	0	0	0	0	0	0	0	0
14 782_1000 RES Leasing & Acquisition	0	(447)	0	0	0	0	0	0	0	0
Total Current Allocations	11,398	53,106	10,304	230	5,313	149,092	56	65	28,671	2,034
Less: Prior Year Allocations	22	100,572	42,741	244	5,420	109,255	26	128	13,147	1,522
Carry-Forward	11,376	(47,466)	(32,437)	(14)	(107)	39,837	30	(63)	15,524	512
Proposed Costs	\$22,774	\$5,640	\$(22,133)	\$216	\$5,206	\$188,929	\$86	\$2	\$44,195	\$2,546

San Bernardino County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2022-2023

Actual FY 2020-2021
 12/15/2021

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	\$49,351	\$0	\$0	\$0	\$74,233
2 0000_0002 Compt Sftw & Equip Depr	0	10,660	0	0	0	0	0	13,321	9,738	169,039
3 0000_0003 RES Utilities	0	0	0	0	0	8,302	0	0	0	77,268
4 171_1000 County Counsel	0	(891)	0	(19)	(168)	84,289	(79)	0	0	(54,724)
5 340_1000 Aud-Contr/Treas/Tax Coll	1,008	744	(21,879)	755	276	9,896	2,676	1,122	610	87,432
6 720_1000 Human Resources	0	0	0	0	0	9,386	0	349	0	69,170
7 110_1000 County Admin Office	0	0	0	0	0	3,224	0	251	0	36,379
8 761_1000 Purchasing	0	486	18	306	61	718	928	7	232	16,558
9 120_1000 Innovation and Technology Dept.	0	0	0	0	0	1,464	0	114	0	16,547
10 7302_1000 RES Fac Mgmt- Maintenance	0	0	0	0	0	(2,042)	0	0	0	(7,865)
11 7303_1000 RES Fac Mgmt-Custodial	0	0	0	0	0	1,424	0	0	0	5,980
12 7304_1000 RES Fac Mgmt-Grounds	0	0	0	0	0	182	0	0	0	910
13 770_1000 RES-Project Mgmt Division	0	0	0	0	0	0	0	0	0	0
14 782_1000 RES Leasing & Acquisition	0	1,057	0	(1,768)	0	0	(2,216)	(117)	0	(67,669)
Total Current Allocations	1,008	12,056	(21,861)	(726)	169	166,194	1,309	15,047	10,580	423,258
Less: Prior Year Allocations	1,023	11,782	(4,879)	1,251	282	153,469	3,299	15,149	11,727	506,529
Carry-Forward	(15)	274	(16,982)	(1,977)	(113)	12,725	(1,990)	(102)	(1,147)	(83,271)
Proposed Costs	\$993	\$12,330	\$(38,843)	\$(2,703)	\$56	\$178,919	\$(681)	\$14,945	\$9,433	\$339,987

San Bernardino County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2022-2023

Actual FY 2020-2021
 12/15/2021

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	12,654	0	9,859	0
3 0000_0003 RES Utilities	0	0	0	0	0	0	0	0	0	0
4 171_1000 County Counsel	(281)	(304)	0	0	0	(8)	(296)	0	(112)	(145)
5 340_1000 Aud-Contr/Treas/Tax Coll	5,600	1,000	203	275	284	275	3,275	184	2,120	994
6 720_1000 Human Resources	2,355	344	0	0	0	0	1,047	0	698	0
7 110_1000 County Admin Office	1,719	251	0	0	0	0	752	0	502	0
8 761_1000 Purchasing	851	245	311	18	79	63	516	0	185	173
9 120_1000 Innovation and Technology Dept.	781	114	0	0	0	0	342	0	228	0
10 7302_1000 RES Fac Mgmt- Maintenance	0	0	0	0	0	0	0	0	0	0
11 7303_1000 RES Fac Mgmt-Custodial	0	0	0	0	0	0	0	0	0	0
12 7304_1000 RES Fac Mgmt-Grounds	0	0	0	0	0	0	0	0	0	0
13 770_1000 RES-Project Mgmt Division	0	0	0	0	0	0	0	0	0	0
14 782_1000 RES Leasing & Acquisition	(351)	0	0	0	0	0	(1,342)	0	(426)	(128)
Total Current Allocations	11,500	1,650	514	1,892	363	330	28,151	184	13,054	894
Less: Prior Year Allocations	12,957	1,957	471	1,931	306	277	27,460	184	12,743	1,366
Carry-Forward	(1,457)	(307)	43	(39)	57	53	691	0	311	(472)
Proposed Costs	\$10,043	\$1,343	\$557	\$1,853	\$420	\$383	\$28,842	\$184	\$13,365	\$422

San Bernardino County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2022-2023

Actual FY 2020-2021
 12/15/2021

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	\$489,222	\$0	\$0	\$0	\$0	\$0
2 0000_0002 Compt Sftw & Equip Depr	0	0	0	0	142,513	10,080	1,914	4,682	0	0
3 0000_0003 RES Utilities	0	0	0	0	242,779	0	0	0	0	0
4 171_1000 County Counsel	(331)	(79)	(72)	(401)	148,692	0	0	0	0	(165)
5 340_1000 Aud-Contr/Treas/Tax Coll	2,000	393	425	636	210,139	275	235	170	296	942
6 720_1000 Human Resources	0	0	0	0	131,912	0	0	0	0	0
7 110_1000 County Admin Office	0	0	0	0	57,533	0	0	0	0	0
8 761_1000 Purchasing	1,880	18	0	281	14,808	142	191	146	0	290
9 120_1000 Innovation and Technology Dept.	0	0	0	0	26,198	0	0	0	0	0
10 7302_1000 RES Fac Mgmt- Maintenance	0	0	0	0	(31,326)	0	0	0	0	0
11 7303_1000 RES Fac Mgmt-Custodial	0	0	0	0	30,082	0	0	0	0	0
12 7304_1000 RES Fac Mgmt-Grounds	0	0	0	0	2,896	0	0	0	0	0
13 770_1000 RES-Project Mgmt Division	0	0	0	0	0	0	0	0	0	0
14 782_1000 RES Leasing & Acquisition	0	(6,125)	0	(554)	(64)	0	(128)	(53)	8,862	0
Total Current Allocations	3,549	(5,793)	353	(38)	1,465,384	10,497	2,212	4,945	9,158	1,067
Less: Prior Year Allocations	6,460	346	470	1,044	1,523,116	8,189	2,067	5,196	277	1,642
Carry-Forward	(2,911)	(6,139)	(117)	(1,082)	(57,732)	2,308	145	(251)	8,881	(575)
Proposed Costs	\$638	\$(11,932)	\$236	\$(1,120)	\$1,407,652	\$12,805	\$2,357	\$4,694	\$18,039	\$492

San Bernardino County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2022-2023

Actual FY 2020-2021
 12/15/2021

Summary Schedule

Department	360_4826 CSA 70 Pioneer Town	365_4536 CSA 53 B Fawnskin	370_1342 CSA 54 Crest Forest	380_1348 CSA 56 Wrightwood	395_1354 CSA 59 Deer Lodge Park	400_4552 CSA 60 Apple Valley Airport	415_1360 CSA 63 Oak Glen-Yucaipa	420_4572 CSA 64 Spring Vily Lk Sewer	420_4580 CSA 64 Spring Vily Lk Water	440_1366 CSA 68 Valley of the Moon
1 0000_0001 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$12,269	\$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 Utilities	0	0	0	0	0	262	0	0	0	0
4 171_1000 County Counsel	(120)	(258)	0	0	(112)	(3,844)	0	(8)	(72)	0
5 340_1000 Aud-Contr/Treas/Tax Coll	678	1,322	224	38	304	2,091	1,748	2,006	2,371	290
6 720_1000 Human Resources	0	0	0	0	0	0	573	0	0	0
7 110_1000 County Admin Office	0	0	0	0	0	0	464	0	0	0
8 761_1000 Purchasing	326	56	0	0	68	1,430	399	106	698	54
9 120_1000 Innovation and Technology Dept.	0	0	0	0	0	0	211	0	0	0
10 7302_1000 RES Fac Mgmt- Maintenance	0	0	0	0	0	0	0	0	0	0
11 7303_1000 RES Fac Mgmt-Custodial	0	0	0	0	0	0	0	0	0	0
12 7304_1000 RES Fac Mgmt-Grounds	0	0	0	0	0	0	0	0	0	0
13 770_1000 RES-Project Mgmt Division	0	0	0	0	0	0	0	0	0	0
14 782_1000 RES Leasing & Acquisition	0	0	0	0	0	(9,725)	0	0	0	0
Total Current Allocations	884	1,120	224	38	260	2,483	3,395	2,104	2,997	344
Less: Prior Year Allocations	2,167	1,358	213	53	365	3,802	3,001	1,874	3,876	465
Carry-Forward	(1,283)	(238)	11	(15)	(105)	(1,319)	394	230	(879)	(121)
Proposed Costs	\$(399)	\$882	\$235	\$23	\$155	\$1,164	\$3,789	\$2,334	\$2,118	\$223

San Bernardino County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2022-2023

Actual FY 2020-2021
 12/15/2021

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	\$12,156	\$9,809,470	\$2,867,303	\$0	\$1,576,848	\$0	\$3,727,470	\$0	\$0	\$0
2 0000_0002 Compt Sftw & Equip Depr	7,970	543,438	12,591,600	0	204,530	0	579,193	9,094	0	0
3 0000_0003 RES Utilities	0	7,589,721	2,179,656	0	443,403	0	1,788,077	0	0	0
4 171_1000 County Counsel	0	0	(68,293)	0	39,970	(1,840)	96,134	0	(217)	0
5 340_1000 Aud-Contr/Treas/Tax Coll	362,536	839,582	1,117,530	277	363,383	259,252	808,655	35,564	1,327	673
6 720_1000 Human Resources	226,977	542,939	676,112	0	209,217	211,671	534,398	23,274	0	0
7 110_1000 County Admin Office	146,503	341,490	415,326	0	134,444	114,657	284,486	12,328	0	0
8 761_1000 Purchasing	22,389	138,187	114,224	97	24,409	10,305	81,237	1,835	34	0
9 120_1000 Innovation and Technology Dept.	66,550	155,125	188,729	0	61,073	52,084	129,230	5,600	0	0
10 7302_1000 RES Fac Mgmt- Maintenance	(605)	(364,873)	(182,763)	0	(59,962)	(321)	(190,914)	(63)	0	0
11 7303_1000 RES Fac Mgmt-Custodial	315	112	114,399	0	43,754	0	124,441	46	0	0
12 7304_1000 RES Fac Mgmt-Grounds	46	38,993	17,935	0	5,768	0	19,190	7	0	0
13 770_1000 RES-Project Mgmt Division	0	0	0	0	0	0	0	0	0	0
14 782_1000 RES Leasing & Acquisition	0	0	(6,146)	0	(298)	(383)	(1,214)	0	0	0
Total Current Allocations	844,837	19,634,184	20,025,612	374	3,046,539	645,425	7,980,383	87,685	1,144	673
Less: Prior Year Allocations	914,614	19,269,573	18,416,851	296	3,112,839	608,664	8,225,521	83,079	2,639	546
Carry-Forward	(69,777)	364,611	1,608,761	78	(66,300)	36,761	(245,138)	4,606	(1,495)	127
Proposed Costs	\$775,060	\$19,998,795	\$21,634,373	\$452	\$2,980,239	\$682,186	\$7,735,245	\$92,291	\$(351)	\$800

San Bernardino County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2022-2023

Actual FY 2020-2021
 12/15/2021

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	\$244,124	\$0	\$0	\$0	\$111,066	\$12,990	\$47,567	\$109,546	\$0	\$0
2 0000_0002 Compt Sftw & Equip Depr	53,629	0	566	0	0	13,756	10,807	0	0	0
3 0000_0003 RES Utilities	103,286	0	0	0	37,670	0	29,114	50,511	0	0
4 171_1000 County Counsel	6,362	(161)	(3,440)	0	(1,111,638)	(1,958)	(31,194)	1,722	(275)	(153)
5 340_1000 Aud-Contr/Treas/Tax Coll	166,328	1,215	21,035	(27)	3,073,829	41,144	39,546	17,744	1,199	1,157
6 720_1000 Human Resources	105,837	0	26,168	0	2,471,180	23,245	24,464	10,205	543	0
7 110_1000 County Admin Office	59,307	0	8,770	0	1,148,369	14,697	12,709	5,927	390	0
8 761_1000 Purchasing	10,614	349	1,063	0	65,751	3,659	3,109	1,187	99	610
9 120_1000 Innovation and Technology Dept.	26,941	0	3,984	0	521,657	6,676	5,773	2,692	177	0
10 7302_1000 RES Fac Mgmt- Maintenance	(19,637)	0	0	0	(6,891)	0	(1,523)	(4,128)	0	(229)
11 7303_1000 RES Fac Mgmt-Custodial	16,040	0	0	0	19,982	0	0	2,869	0	0
12 7304_1000 RES Fac Mgmt-Grounds	1,876	0	0	0	595	0	348	386	0	0
13 770_1000 RES-Project Mgmt Division	0	0	0	0	0	0	0	0	0	0
14 782_1000 RES Leasing & Acquisition	0	0	0	0	(15,541)	0	0	0	(21)	0
Total Current Allocations	774,707	1,403	58,146	(27)	6,316,029	114,209	140,720	198,661	2,112	1,385
Less: Prior Year Allocations	913,590	1,731	87,573	(84)	7,537,739	113,271	255,471	159,692	1,867	2,249
Carry-Forward	(138,883)	(328)	(29,427)	57	(1,221,710)	938	(114,751)	38,969	245	(864)
Proposed Costs	\$635,824	\$1,075	\$28,719	\$30	\$5,094,319	\$115,147	\$25,969	\$237,630	\$2,357	\$521

San Bernardino County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2022-2023

Actual FY 2020-2021
 12/15/2021

Summary Schedule

Department	571_2280 Workforce Development	575_1300 CSA 70 SL1 Streetlight	580_2434 Vily Regional Service Zone	590_2442 N Desert Regional Srvc Zn	591_2220 Preschool Services	600_2448 Mtn Regional Service Zone	601_1000 Economic Dev Agency	610_2454 S Desert Rgnl Srvc Zone	611_1000 Agriculture/W &M	620_2580 Big Bear Valley Park & Rec
1 0000_0001 Building Depreciation	\$0	\$0	\$205,100	\$63,583	\$188,943	\$45,026	\$67,409	\$76,795	\$62,125	\$24,183
2 0000_0002 Compt Sftw & Equip Depr	8,161	0	654,849	721,592	352,858	494,575	0	413,146	22,452	4,381
3 0000_0003 RES Utilities	0	0	0	208	18,214	0	11,340	0	36,618	0
4 171_1000 County Counsel	(12,735)	0	0	(581)	(11,758)	0	551	0	35,878	(8,275)
5 340_1000 Aud-Contr/Treas/Tax Coll	92,511	245	212,660	117,652	387,616	60,408	75,890	42,305	44,733	16,683
6 720_1000 Human Resources	60,145	0	107,613	59,431	550,424	31,357	4,824	21,063	35,864	7,821
7 110_1000 County Admin Office	20,596	0	78,881	45,028	152,727	24,191	2,090	15,171	15,226	6,977
8 761_1000 Purchasing	5,395	0	33,088	30,533	78,375	3,742	1,445	9,819	1,407	2,670
9 120_1000 Innovation and Technology Dept.	9,356	0	35,832	20,455	69,378	10,989	1,034	6,891	6,917	3,169
10 7302_1000 RES Fac Mgmt- Maintenance	(39)	0	0	(132)	(18,248)	0	(2,801)	(132)	(6,383)	0
11 7303_1000 RES Fac Mgmt-Custodial	152	0	7,309	0	2,959	0	1,823	0	5,226	0
12 7304_1000 RES Fac Mgmt-Grounds	0	0	0	0	2,082	0	268	0	672	0
13 770_1000 RES-Project Mgmt Division	0	0	0	0	0	0	0	0	0	0
14 782_1000 RES Leasing & Acquisition	(3,866)	0	(1,278)	(1,555)	(32,423)	(1,321)	0	(2,190)	0	(4,511)
Total Current Allocations	179,676	245	1,334,054	1,056,214	1,741,147	668,967	163,873	582,868	260,735	53,098
Less: Prior Year Allocations	276,817	231	1,256,594	1,109,525	2,140,932	620,514	177,666	546,978	242,511	67,440
Carry-Forward	(97,141)	14	77,460	(53,311)	(399,785)	48,453	(13,793)	35,890	18,224	(14,342)
Proposed Costs	\$82,535	\$259	\$1,411,514	\$1,002,903	\$1,341,362	\$717,420	\$150,080	\$618,758	\$278,959	\$38,756

San Bernardino County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2022-2023

Actual FY 2020-2021
 12/15/2021

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	\$49,249	\$622,058	\$705,412	\$890,482	\$180,573	\$24,045
2 0000_0002 Compt Sftw & Equip Depr	1,848	59,842	0	473	17,790	244,475	3,980	108,216	4,718,684	47,874
3 0000_0003 RES Utilities	0	0	0	0	318,872	33,716	501,031	1,952,208	172,186	26,089
4 171_1000 County Counsel	(10,668)	(47,244)	0	(701)	19,443	(2,623)	18,178	70,273	(40,427)	(2,162)
5 340_1000 Aud-Contr/Treas/Tax Coll	39,478	29,867	163	2,364	17,117	132,508	17,132	117,434	202,460	17,813
6 720_1000 Human Resources	6,507	21,369	0	639	8,729	121,427	17,358	47,672	150,997	7,618
7 110_1000 County Admin Office	4,710	9,039	0	455	4,004	57,533	4,413	20,512	69,034	5,091
8 761_1000 Purchasing	1,324	3,375	0	529	4,586	21,860	921	10,922	57,333	302
9 120_1000 Innovation and Technology Dept.	2,140	4,106	0	207	1,819	26,135	2,005	9,318	31,380	2,334
10 7302_1000 RES Fac Mgmt- Maintenance	0	0	0	0	(264)	(33,476)	(24,909)	(1,654)	(22,377)	(2,236)
11 7303_1000 RES Fac Mgmt-Custodial	0	142	0	0	177	48,255	14,693	2,724	14,064	1,602
12 7304_1000 RES Fac Mgmt-Grounds	0	0	0	0	26	4,563	3,849	176	1,962	236
13 770_1000 RES-Project Mgmt Division	0	0	0	0	0	0	0	0	0	0
14 782_1000 RES Leasing & Acquisition	(1,198)	(948)	(107)	689	(81,292)	(5,496)	(1,118)	(7,200)	(124,835)	0
Total Current Allocations	44,141	79,548	56	4,655	360,256	1,270,935	1,262,945	3,221,083	5,411,034	128,606
Less: Prior Year Allocations	13,533	65,536	340	5,292	464,668	1,202,528	1,175,435	2,516,975	4,150,967	149,822
Carry-Forward	30,608	14,012	(284)	(637)	(104,412)	68,407	87,510	704,108	1,260,067	(21,216)
Proposed Costs	\$74,749	\$93,560	\$(228)	\$4,018	\$255,844	\$1,339,342	\$1,350,455	\$3,925,191	\$6,671,101	\$107,390

San Bernardino County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2022-2023

Actual FY 2020-2021
 12/15/2021

Summary Schedule

Department	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 & WlIn	770_3100 Capital Improvement Prgm	780_2734 RES-Chino Agr Preserve
1 0000_0001 Building Depreciation	\$166,186	\$184,845	\$50,925	\$59,269	\$33,791	\$0	\$0	\$0	\$0	\$34,565
2 0000_0002 Compt Sftw & Equip Depr	880,017	258,800	8,300	56,387	0	0	0	19,369	0	0
3 0000_0003 RES Utilities	101,717	46,058	31,515	29,389	16,875	0	0	0	0	13,951
4 171_1000 County Counsel	251,050	113,629	(10,323)	(212,032)	(54,061)	0	0	420	63,017	0
5 340_1000 Aud-Contr/Treas/Tax Coll	81,723	23,551	24,775	34,397	23,431	(549)	(102)	10,579	15,831	419
6 720_1000 Human Resources	63,156	11,246	12,870	18,471	16,862	828	493	4,475	0	0
7 110_1000 County Admin Office	21,618	4,329	9,113	12,755	7,971	0	0	3,261	0	0
8 761_1000 Purchasing	14,133	4,285	3,010	3,517	1,799	0	0	457	12,798	65
9 120_1000 Innovation and Technology Dept.	9,820	1,967	4,140	5,794	3,663	0	0	1,481	0	0
10 7302_1000 RES Fac Mgmt- Maintenance	(10,549)	(8,727)	(2,067)	(4,565)	(791)	0	0	0	(4,572)	0
11 7303_1000 RES Fac Mgmt-Custodial	16,398	6,488	1,374	3,510	512	0	0	0	126	0
12 7304_1000 RES Fac Mgmt-Grounds	1,219	809	201	458	73	0	0	0	423	0
13 770_1000 RES-Project Mgmt Division	0	0	0	0	0	0	0	0	36,226	0
14 782_1000 RES Leasing & Acquisition	(4,996)	0	0	0	0	0	0	0	(73,825)	(18,416)
Total Current Allocations	1,591,492	647,280	133,833	7,350	50,125	279	391	40,042	50,024	30,584
Less: Prior Year Allocations	670,879	881,707	117,968	86,884	96,943	(2,561)	(347)	23,922	2,126	40,157
Carry-Forward	920,613	(234,427)	15,865	(79,534)	(46,818)	2,840	738	16,120	47,898	(9,573)
Proposed Costs	\$2,512,105	\$412,853	\$149,698	\$(72,184)	\$3,307	\$3,119	\$1,129	\$56,162	\$97,922	\$21,011

San Bernardino County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2022-2023

Actual FY 2020-2021
 12/15/2021

Summary Schedule

Department	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)	920_1000 Behavioral Health	920_2200 Mental Health Services Act
1 0000_0001 Building Depreciation	\$0	\$0	\$0	\$0	\$76,426	\$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 Utilities	0	0	0	0	38,165	0	0	0	494,628	0
4 171_1000 County Counsel	0	0	0	0	0	0	0	(4,396)	(72,836)	0
5 340_1000 Aud-Contr/Treas/Tax Coll	(6,550)	19,512	34,986	44	30,153	(1,484)	(184)	7,779	372,633	365,459
6 720_1000 Human Resources	8,680	19,536	19,237	0	21,741	1,342	0	10,998	271,740	247,385
7 110_1000 County Admin Office	0	0	0	0	0	957	0	0	130,041	130,645
8 761_1000 Purchasing	0	0	0	0	162	0	0	3,296	40,417	30,321
9 120_1000 Innovation and Technology Dept.	0	3,697	6,971	0	7,942	460	0	2,266	59,072	59,347
10 7302_1000 RES Fac Mgmt- Maintenance	0	0	0	0	(1,049)	0	0	0	(74,071)	25,454
11 7303_1000 RES Fac Mgmt-Custodial	0	0	0	0	64	0	0	0	(28,886)	65,851
12 7304_1000 RES Fac Mgmt-Grounds	0	0	0	0	14	0	0	0	(7,118)	11,887
13 770_1000 RES-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	0	(43)	(2,194)	0
Total Current Allocations	2,130	42,745	61,194	44	173,618	1,275	(184)	19,900	1,183,426	936,349
Less: Prior Year Allocations	21,299	72,849	37,161	1,340	159,332	7,345	(795)	38,767	1,326,459	848,054
Carry-Forward	(19,169)	(30,104)	24,033	(1,296)	14,286	(6,070)	611	(18,867)	(143,033)	88,295
Proposed Costs	\$(17,039)	\$12,641	\$85,227	\$(1,252)	\$187,904	\$(4,795)	\$427	\$1,033	\$1,040,393	\$1,024,644

San Bernardino County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2022-2023

Actual FY 2020-2021
 12/15/2021

Summary Schedule

Department	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	\$490,518	\$0	\$3,737,900	\$0	\$29,134,081
2 0000_0002 Compt Sftw & Equip Depr	0	412,810	2,984	33,227	0	26,561,015
3 0000_0003 RES Utilities	0	293,624	0	954,089	0	19,133,935
4 171_1000 County Counsel	0	50,245	839	40,353	(2,216)	(739,915)
5 340_1000 Aud-Contr/Treas/Tax Coll	106	748,123	87,542	493,449	1,661	14,648,301
6 720_1000 Human Resources	0	530,781	62,679	519	0	10,240,469
7 110_1000 County Admin Office	0	280,278	37,374	0	0	5,180,520
8 761_1000 Purchasing	225	108,793	2,175	106	5,104	1,663,819
9 120_1000 Innovation and Technology Dept.	0	127,319	16,977	2,966	0	2,377,534
10 7302_1000 RES Fac Mgmt- Maintenance	0	(34,753)	0	941,556	0	(292,732)
11 7303_1000 RES Fac Mgmt-Custodial	0	31,867	0	(282,051)	0	337,851
12 7304_1000 RES Fac Mgmt-Grounds	0	3,468	0	(16,961)	0	141,905
13 770_1000 RES-Project Mgmt Division	0	0	0	0	0	1,122
14 782_1000 RES Leasing & Acquisition	0	(5,720)	0	0	0	(559,537)
Total Current Allocations	331	3,037,353	210,570	5,905,153	4,549	107,828,367
Less: Prior Year Allocations	357	2,115,590	209,635	6,635,494	6,226	106,231,246
Carry-Forward	(26)	921,763	935	(730,341)	(1,677)	1,597,121
Proposed Costs	\$305	\$3,959,116	\$211,505	\$5,174,812	\$2,872	\$109,425,488