



**Malia M. Cohen**  
**California State Controller**

**NEGOTIATION AGREEMENT**  
**COUNTYWIDE COST ALLOCATION PLAN**

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

**Date:** **April 5, 2023**  
**Filing Ref:** **SBO24**

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 **2023-24**. 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 the **Summary Schedule** (attached) are formally approved as actual costs for fiscal year **2021-22**, and as estimated costs for fiscal year **2023-24** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2023**, 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. Facilities Management – Grounds |
| 2. County Counsel                      | 9. Project Management Division     |
| 3. Auditor-Controller/Treasurer        | 10. Leasing & Acquisition          |
| 4. Human Resources                     | 11. Computer Operations (ISF)      |
| 5. Innovation and Technology           | 12. Telecommunications (ISF)       |
| 6. Facilities Management – Maintenance | 13. General Services (ISF)         |
| 7. Facilities Management – Custodial   | 14. Risk Management (ISF)          |
|  | 15. Fleet Management (ISF)         |
|  | 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.

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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 2023-24 Cost Allocation Plan.

**SECTION IV: ACCEPTANCE**

**SAN BERNARDINO COUNTY**

**MALIA M. COHEN  
CALIFORNIA STATE CONTROLLER**

**BY Original signed by**

**BY Original signed by**

**Ensen Mason, CPA, MBA, CFA**

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

**Name**

**Auditor-Controller/  
Treasurer-Tax Collector**

**Title**

**4-7-2023**

**4-10-2023**

**Date**

**Date**

cc: State and Federal Agencies  
Attachment: Summary Schedule

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

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

Actual FY 2021-2022  
1/23/2023

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

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

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Department	110_2300 Courthouse Temp Const	110_2726 Disaster Recovery	111_2686 I.C.E.M.A	113_1000 Law & Justice Group Admin	114_1000 Health Admin	115_1000 Community Services Group	119_1000 County Schools	122_1000 CTC-Court Judicial Benefits	123_1000 CTC-Drug Court Programs	124_1000 CTC-Grand Jury
1 0000_0001 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$16,209
2 0000_0002 Compt Sftw & Equip Depr	0	0	40,382	0	0	970	0	0	0	0
3 0000_0003 PFMD Utilities	0	0	0	0	0	0	50,460	0	0	8,936
4 171_1000 County Counsel	0	0	(3,982)	4,722	0	0	107,632	0	0	6,761
5 340_1000 Aud-Contr/Treas/Tax Coll	424	24,074	25,403	37,305	222	2,197	132,293	76	96	882
6 720_1000 Human Resources	0	846	5,487	440	0	1,025	0	0	0	0
7 110_1000 County Admin Office	0	933	6,030	485	0	1,120	0	0	0	0
8 761_1000 Purchasing	0	852	1,466	0	16	19	0	0	0	126
9 120_1000 Innovation & Technology Dept.	0	301	1,947	157	0	362	0	0	0	0
10 7302_1000 PFMD Fac Mgmt - Maintenance	0	0	0	0	0	0	0	0	0	(86)
11 7303_1000 PFMD Fac Mgmt - Custodial	0	0	0	0	0	0	0	0	0	3,331
12 7304_1000 PFMD Fac Mgmt - Grounds	0	0	0	0	0	0	0	0	0	25
13 770_1000 PFMD- Project Mgmt Division	0	0	0	0	0	0	0	0	0	0
14 782_1000 RES Leasing & Acquisition	0	0	(686)	0	0	0	0	0	0	0
<b>Total Current Allocations</b>	424	27,006	76,047	43,109	238	5,693	290,385	76	96	36,184
Less: Prior Year Allocations	518	218	82,568	6,195	229	7,152	184,189	64	100	31,576
Carry-Forward	(94)	26,788	(6,521)	36,914	9	(1,459)	106,196	12	(4)	4,608
<b>Proposed Costs</b>	<b>\$330</b>	<b>\$53,794</b>	<b>\$69,526</b>	<b>\$80,023</b>	<b>\$247</b>	<b>\$4,234</b>	<b>\$396,581</b>	<b>\$88</b>	<b>\$92</b>	<b>\$40,792</b>

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Department	125_1000 CTC-Indigent Defense Program	126_1000 CTC-Trial Court Funding MOE	130_1408 CSA 70 ZN D- 1 Lake Arrowhead	133_1000 Capital Facilities Leases	135_4634 CSA 70 Zn F Morongo Vly	155_1438 CSA 70 Wrightwood	160_1000 Clerk Of The Board	165_4674 CSA 70 Glen Helen	180_1462 CSA 70 Zn M Rd Wndr Vly	190_1306 CSA 18 Cedar Pines
1 0000_0001 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$50,963	\$0	\$0	\$0
2 0000_0002 Compt Sftw & Equip Depr	0	0	11,435	0	0	0	0	0	13,321	9,738
3 0000_0003 PFMD Utilities	0	0	0	0	0	0	9,468	0	0	0
4 171_1000 County Counsel	0	0	(606)	0	(139)	(144)	83,661	(466)	0	0
5 340_1000 Aud-Contr/Treas/Tax Coll	1,183	1,036	811	(820)	892	317	41,401	3,736	935	659
6 720_1000 Human Resources	0	0	0	0	0	0	6,226	0	355	0
7 110_1000 County Admin Office	0	0	0	0	0	0	6,721	0	392	0
8 761_1000 Purchasing	418	0	420	0	184	224	567	742	61	299
9 120_1000 Innovation & Technology Dept.	0	0	0	0	0	0	2,170	0	127	0
10 7302_1000 PFMD Fac Mgmt - Maintenance	0	0	0	0	0	0	(120)	0	0	0
11 7303_1000 PFMD Fac Mgmt - Custodial	0	0	0	0	0	0	4,102	0	0	0
12 7304_1000 PFMD Fac Mgmt - Grounds	0	0	0	0	0	0	32	0	0	0
13 770_1000 PFMD- Project Mgmt Division	0	0	0	0	0	0	0	0	0	0
14 782_1000 RES Leasing & Acquisition	0	0	1,295	0	124	0	0	704	147	0
<b>Total Current Allocations</b>	1,601	1,036	13,355	(820)	1,061	397	205,191	4,716	15,338	10,696
Less: Prior Year Allocations	1,357	1,247	6,176	(9,284)	536	340	134,624	456	14,795	11,702
Carry-Forward	244	(211)	7,179	8,464	525	57	70,567	4,260	543	(1,006)
<b>Proposed Costs</b>	<b>\$1,845</b>	<b>\$825</b>	<b>\$20,534</b>	<b>\$7,644</b>	<b>\$1,586</b>	<b>\$454</b>	<b>\$275,758</b>	<b>\$8,976</b>	<b>\$15,881</b>	<b>\$9,690</b>



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Department	197_2510 Flood Control Admin	200_1312 CSA 20 Joshua Tree Park	205_1464 CSA 70 Zone M Wndr Villy	208_1498 CSA 70 Zone P-10 Mentone	212_1486 CSA 70 Zone P-6 El Mirage	225_1552 CSA 70 Twin Peaks	230_1558 CSA 70 Erwin Lake	245_1318 CSA 29 Lucern Valley	250_1324 CSA 30 Red Mountain	300_1330 CSA 40 Elephant Mtn
1 0000_0001 Building Depreciation	\$72,564	\$0	\$0	\$0	\$0	\$0	\$0	\$11,203	\$0	\$0
2 0000_0002 Compt Sftw & Equip Depr	184,879	1,622	0	0	0	0	0	12,866	0	11,073
3 0000_0003 PFMD Utilities	89,730	0	0	0	0	0	0	0	0	0
4 171_1000 County Counsel	(28,001)	(452)	(10)	0	0	0	(115)	0	0	(192)
5 340_1000 Aud-Contr/Treas/Tax Coll	113,030	4,916	710	223	292	302	303	3,128	195	2,045
6 720_1000 Human Resources	68,989	2,604	208	0	0	0	0	1,172	0	879
7 110_1000 County Admin Office	65,829	2,875	224	0	0	0	0	1,288	0	971
8 761_1000 Purchasing	14,394	1,328	425	238	9	133	100	404	0	152
9 120_1000 Innovation & Technology Dept.	21,269	928	72	0	0	0	0	416	0	313
10 7302_1000 PFMD Fac Mgmt - Maintenance	(2,057)	0	0	0	0	0	0	0	0	0
11 7303_1000 PFMD Fac Mgmt - Custodial	17,769	0	0	0	0	0	0	0	0	0
12 7304_1000 PFMD Fac Mgmt - Grounds	159	0	0	0	0	0	0	0	0	0
13 770_1000 PFMD- Project Mgmt Division	0	0	0	0	0	0	0	0	0	0
14 782_1000 RES Leasing & Acquisition	(17,888)	1,078	0	0	0	0	0	(95)	0	340
<b>Total Current Allocations</b>	<b>600,666</b>	<b>14,899</b>	<b>1,629</b>	<b>461</b>	<b>301</b>	<b>435</b>	<b>288</b>	<b>30,382</b>	<b>195</b>	<b>15,581</b>
Less: Prior Year Allocations	500,821	11,522	2,074	425	1,942	329	369	29,432	219	12,590
Carry-Forward	99,845	3,377	(445)	36	(1,641)	106	(81)	950	(24)	2,991
<b>Proposed Costs</b>	<b>\$700,511</b>	<b>\$18,276</b>	<b>\$1,184</b>	<b>\$497</b>	<b>\$(1,340)</b>	<b>\$541</b>	<b>\$207</b>	<b>\$31,332</b>	<b>\$171</b>	<b>\$18,572</b>

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Department	305_4726 CSA 70 Lytle Creek	306_4652 Glen Helen Sanitation	310_1336 CSA 42 Oro Grande Park	310_4500 CSA 42 Oro Grande Sewer	310_4502 CSA 42 Oro Grande Water	311_1000 Assessor- Recorder- Clerk	330_1774 CSA 70 Morongo Valley	331_1786 CSA 70 TV-5 Mesa	332_1780 CSA 70 TV-4 Wonder Valley	335_1792 CSA 70 Hinkley Park
1 0000_0001 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$581,902	\$0	\$0	\$0	\$0
2 0000_0002 Compt Sftw & Equip Depr	0	0	0	0	0	134,425	9,430	4,820	4,292	0
3 0000_0003 PFMD Utilities	0	0	0	0	0	384,194	0	0	0	0
4 171_1000 County Counsel	(125)	(77)	(587)	0	(529)	174,338	(1,135)	0	0	0
5 340_1000 Aud-Contr/Treas/Tax Coll	1,229	2,631	441	509	775	156,332	333	228	161	330
6 720_1000 Human Resources	0	0	0	0	0	137,682	0	0	0	0
7 110_1000 County Admin Office	0	0	0	0	0	111,849	0	0	0	0
8 761_1000 Purchasing	315	1,624	33	14	161	17,804	119	105	84	0
9 120_1000 Innovation & Technology Dept.	0	0	0	0	0	36,158	0	0	0	0
10 7302_1000 PFMD Fac Mgmt - Maintenance	0	0	0	0	0	(2,387)	0	0	0	0
11 7303_1000 PFMD Fac Mgmt - Custodial	0	0	0	0	0	70,007	0	0	0	0
12 7304_1000 PFMD Fac Mgmt - Grounds	0	0	0	0	0	507	0	0	0	0
13 770_1000 PFMD- Project Mgmt Division	0	0	0	0	0	0	0	0	0	0
14 782_1000 RES Leasing & Acquisition	(214)	0	0	0	0	(50)	(2,779)	(95)	304	(11)
<b>Total Current Allocations</b>	1,205	4,178	(113)	523	407	1,802,761	5,968	5,058	4,841	319
Less: Prior Year Allocations	1,443	4,118	(3,612)	623	1,141	1,536,069	8,419	(792)	4,849	(5,488)
Carry-Forward	(238)	60	3,499	(100)	(734)	266,692	(2,451)	5,850	(8)	5,807
<b>Proposed Costs</b>	<b>\$967</b>	<b>\$4,238</b>	<b>\$3,386</b>	<b>\$423</b>	<b>\$(327)</b>	<b>\$2,069,453</b>	<b>\$3,517</b>	<b>\$10,908</b>	<b>\$4,833</b>	<b>\$6,126</b>

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Department	350_4806 CSA 70 Hacienda Water	360_4826 CSA 70 Pioneer Town	365_4536 CSA 53 B Fawnskin	370_1342 CSA 54 Crest Forest	380_1348 CSA 56 Wrightwood	395_1354 CSA 59 Deer Lodge Park	400_4552 CSA 60 Apple Valley Airport	415_1360 CSA 63 Oak Glen-Yucaipa	420_4572 CSA 64 Spring Villy Lk Sewer	420_4580 CSA 64 Spring Villy Lk Water
1 0000_0001 Building Depreciation	\$0	\$0	\$0	\$0	\$0	\$0	\$12,269	\$0	\$0	\$0
2 0000_0002 Compt Sftw & Equip Depr	0	0	0	0	0	0	0	0	0	0
3 0000_0003 PFMD Utilities	0	0	0	0	0	0	228	0	0	0
4 171_1000 County Counsel	(505)	(19)	(202)	0	0	0	(7,845)	0	0	(774)
5 340_1000 Aud-Contr/Treas/Tax Coll	1,124	854	1,590	221	39	298	1,777	1,720	3,024	3,452
6 720_1000 Human Resources	0	0	0	0	0	0	0	779	0	0
7 110_1000 County Admin Office	0	0	0	0	0	0	0	971	0	0
8 761_1000 Purchasing	187	198	68	0	0	124	1,489	229	177	674
9 120_1000 Innovation & Technology Dept.	0	0	0	0	0	0	0	313	0	0
10 7302_1000 PFMD Fac Mgmt - Maintenance	0	0	0	0	0	0	0	0	0	0
11 7303_1000 PFMD Fac Mgmt - Custodial	0	0	0	0	0	0	0	0	0	0
12 7304_1000 PFMD Fac Mgmt - Grounds	0	0	0	0	0	0	0	0	0	0
13 770_1000 PFMD- Project Mgmt Division	0	0	0	0	0	0	0	0	0	0
14 782_1000 RES Leasing & Acquisition	0	0	0	0	0	0	1,684	0	0	(285)
<b>Total Current Allocations</b>	806	1,033	1,456	221	39	422	9,602	4,012	3,201	3,067
Less: Prior Year Allocations	1,398	359	1,965	252	1,055	245	(16,807)	2,887	3,414	4,445
Carry-Forward	(592)	674	(509)	(31)	(1,016)	177	26,409	1,125	(213)	(1,378)
<b>Proposed Costs</b>	\$214	\$1,707	\$947	\$190	\$(977)	\$599	\$36,011	\$5,137	\$2,988	\$1,689

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Department	440_1366 CSA 68 Valley of the Moon	441_1000 Sheriff- Contracts	442_1000 Sheriff- Detentions	443_1000 Sheriff- Coroner/ Public Adm	445_1372 CSA 69 Lake Arrowhead	450_1000 Dist Atty- Crim Prosecution	452_1000 Child Support Services	481_1000 Probation	482_1000 Probation Juvenile Justice Gra	485_4850 CSA 79 Green Valley
1 0000_0001 Building Depreciation	\$0	\$13,216	\$9,651,878	\$2,725,664	\$0	\$1,632,702	\$0	\$3,803,664	\$0	\$0
2 0000_0002 Compt Sftw & Equip Depr	0	2,657	572,319	12,416,121	0	169,905	0	432,890	4,201	0
3 0000_0003 PFMD Utilities	0	1,515	7,929,992	2,262,225	0	543,546	0	2,218,023	0	0
4 171_1000 County Counsel	(279)	0	0	76,214	(221)	60,952	5,574	203,268	0	(558)
5 340_1000 Aud-Contr/Treas/Tax Coll	324	340,187	739,850	1,081,606	291	350,882	233,865	750,211	32,030	1,654
6 720_1000 Human Resources	0	269,114	616,899	802,817	0	247,981	212,028	593,180	20,483	0
7 110_1000 County Admin Office	0	279,297	615,479	783,729	0	258,741	207,008	541,044	22,702	0
8 761_1000 Purchasing	82	24,514	97,702	116,344	152	22,894	11,314	96,955	2,070	79
9 120_1000 Innovation & Technology Dept.	0	90,176	198,718	253,085	0	83,539	66,836	174,685	7,330	0
10 7302_1000 PFMD Fac Mgmt - Maintenance	0	(32)	(23,088)	(11,218)	0	(3,914)	(33)	(12,830)	(4)	0
11 7303_1000 PFMD Fac Mgmt - Custodial	0	984	1,015	344,557	0	130,036	0	312,101	142	0
12 7304_1000 PFMD Fac Mgmt - Grounds	0	8	6,902	(1,229)	0	1,047	0	2,481	1	0
13 770_1000 PFMD- Project Mgmt Division	0	0	0	0	0	0	0	0	0	0
14 782_1000 RES Leasing & Acquisition	0	0	(11)	(2,246)	0	(30)	(132)	273	0	0
<b>Total Current Allocations</b>	127	1,021,636	20,407,655	20,847,669	222	3,498,281	736,460	9,115,945	88,955	1,175
Less: Prior Year Allocations	353	910,174	18,809,201	19,743,703	332	3,206,081	696,221	8,008,359	84,270	1,980
Carry-Forward	(226)	111,462	1,598,454	1,103,966	(110)	292,200	40,239	1,107,586	4,685	(805)
<b>Proposed Costs</b>	\$(99)	\$1,133,098	\$22,006,109	\$21,951,635	\$112	\$3,790,481	\$776,699	\$10,223,531	\$93,640	\$370

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

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

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

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



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Department	770_3100 Capital Improvement Program	780_2734 RES-Chino Agr Preserve	800_5105 Hesperia Park & Recreation	862_5039 SBC Transport Authority	863_5060 Inland Library	883_5008 Consolid Fire Agy East Vly	890_5012 L.A.F.C.O.	900_5000 Law Library	903_9900 CFF Commission (First 5)	920_1000 Behavioral Health
1 0000_0001 Building Depreciation	\$0	\$34,565	\$0	\$0	\$0	\$8,559	\$0	\$0	\$0	\$0
2 0000_0002 Compt Sftw & Equip Depr	0	0	0	0	0	0	0	0	0	0
3 0000_0003 PFMD Utilities	0	10,583	0	0	0	4,790	0	0	0	346,494
4 171_1000 County Counsel	(6,079)	(816)	0	0	0	0	0	0	(2,043)	(17,051)
5 340_1000 Aud-Contr/Treas/Tax Coll	12,269	369	6,312	39,090	1,886	23,937	(2,053)	131	8,206	189,792
6 720_1000 Human Resources	0	0	13,740	28,453	0	26,281	1,759	0	11,448	323,739
7 110_1000 County Admin Office	0	0	0	0	0	0	1,942	0	0	249,537
8 761_1000 Purchasing	9,580	26	0	0	0	30	12	0	3,342	39,137
9 120_1000 Innovation & Technology Dept.	0	0	0	10,937	0	9,985	645	0	3,207	80,567
10 7302_1000 PFMD Fac Mgmt - Maintenance	(1,335)	0	0	0	0	(10)	0	0	0	(1,790)
11 7303_1000 PFMD Fac Mgmt - Custodial	8,870	0	0	0	0	0	11	0	0	48,142
12 7304_1000 PFMD Fac Mgmt - Grounds	140	0	0	0	0	0	0	0	0	352
13 770_1000 PFMD- Project Mgmt Division	201,161	0	0	0	0	0	0	0	0	0
14 782_1000 RES Leasing & Acquisition	(55,333)	7,149	0	44	0	0	0	0	1,385	566
<b>Total Current Allocations</b>	169,273	51,876	20,052	78,524	1,886	73,572	2,316	131	25,545	1,259,485
Less: Prior Year Allocations	(22,787)	20,289	2,619	74,212	60	158,590	8,391	(2,619)	22,537	1,922,356
Carry-Forward	192,060	31,587	17,433	4,312	1,826	(85,018)	(6,075)	2,750	3,008	(662,871)
<b>Proposed Costs</b>	<b>\$361,333</b>	<b>\$83,463</b>	<b>\$37,485</b>	<b>\$82,836</b>	<b>\$3,712</b>	<b>\$(11,446)</b>	<b>\$(3,759)</b>	<b>\$2,881</b>	<b>\$28,553</b>	<b>\$596,614</b>

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