Malia M. Cohen
California State Controller

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

San Bernardino County		**Date:**	**July 10, 2025**
San Bernardino, California		**Filing Ref:**	**SBO26**

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards* (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 **2025-26**. 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 **2023-24**, and as estimated costs for fiscal year **2025-26** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2025**, 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
2. County Counsel
3. Auditor-Controller/Treasurer
4. Human Resources
5. Innovation and Technology
6. Facilities Management – Maintenance
7. Facilities Management – Custodial
8. Facilities Management – Grounds
9. Project Management Division
10. Leasing & Acquisition
11. Computer Operations (ISF)
12. Telecommunications (ISF)
13. General Services (ISF)
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.

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 2025-26 Cost Allocation Plan.

SECTION IV: ACCEPTANCE

SAN BERNARDINO COUNTY

BY Original signed by

Ensen Mason, CPA, MBA, CFA
Name

Auditor-Controller/Treasurer/Tax Collector
Title

07-10-2025
Date

MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

BY Original signed by

SANDEEP SINGH
Manager
Local Government Policy Section
Local Govt Programs and Services Division

07-15-2025
Date

Negotiated by Anthony Pok
Telephone (916) 259-5536

cc: State and Federal Agencies
Attachment: Summary Schedule

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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	$256,665	$0	$1,003,309	$0	$183,033	$20,051	$127,861	$20,272	$0	$0
2 0000_0002 Comp Sftw & Equip Depr	0	0	0	0	0	0	0	0	0	0
3 0000_0003 PFMD Utilities	326,383	0	813,093	108,079	76,653	20,972	97,050	21,202	228,514	66,082
4 171_1000 County Counsel	(243)	(43)	(3,761)	9,768	291,773	0	0	0	335	4,230
5 340_1000 Aud-Contr/Treas/Tax Coll	58,761	41,195	109,640	37,972	197,327	7,613	22,552	7,719	109,611	2,943,609
6 720_1000 Human Resources	60,246	64,905	121,793	72,900	61,092	7,422	3,973	18,560	66,619	3,126,530
7 110_1000 County Admin Office	54,472	48,109	88,812	52,359	42,354	6,703	3,594	11,560	54,666	2,496,026
8 761_1000 Purchasing	27,171	4,868	14,753	33,137	4,804	4,824	245	1,883	87,775	563,270
9 120_1000 Innovation & Technology Dept.	14,566	12,843	23,708	14,002	11,306	1,789	959	3,086	14,593	666,308
10 7302_1000 PFMD Fac Mgmt - Maintenance	(4,262)	0	(8,378)	(2,337)	(1,652)	(622)	(1,361)	(557)	(6,158)	(1,454)
11 7303_1000 PFMD Fac Mgmt - Custodial	1,736	0	10,456	1,928	1,207	560	106	151	138	1,158
12 7304_1000 PFMD Fac Mgmt - Grounds	(203)	0	(462)	(574)	(94)	(45)	(138)	(32)	(549)	(5,753)
13 770_1000 PFMD - Project Mgmt Division	0	0	0	0	0	0	0	0	0	29,918
14 782_1000 RES Leasing & Acquisition	5,346	0	0	4,622	0	0	0	0	0	7,348
Total Current Allocations	800,637	171,877	2,172,962	331,855	867,804	69,267	254,843	83,845	555,545	9,897,273
Less: Prior Year Allocations	701,478	107,745	2,001,065	262,292	268,245	61,162	155,439	57,623	535,161	7,176,623
Carry-Forward	99,159	64,132	171,897	69,563	599,559	8,105	99,404	26,222	20,384	2,720,650
Proposed Costs	$899,795	$236,008	$2,344,859	$401,418	$1,467,362	$77,372	$354,247	$110,067	$575,929	$12,617,924

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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	$163,652	$0	$0	$0	$129,535	$124,414	$0	$0	$47,966	$0
2 0000_0002 Comp Sftw & Equip Depr	1,855	15,064	0	250,226	262,379	3,514,777	59,984	199,773	376,006	0
3 0000_0003 PFMD Utilities	39,802	0	0	0	54,248	102,308	0	0	12,721	0
4 171_1000 County Counsel	363,369	0	(8)	(43)	(2,978)	(2,773)	(59)	(132)	(239)	0
5 340_1000 Aud-Contr/Treas/Tax Coll	37,918	96,801	287	64,848	116,527	259,986	17,071	42,536	15,670	116
6 720_1000 Human Resources	37,887	71,333	0	64,482	72,322	212,364	13,918	33,842	14,235	0
7 110_1000 County Admin Office	34,267	64,648	0	59,596	50,854	153,265	12,774	30,624	11,438	0
8 761_1000 Purchasing	2,300	13,624	0	8,176	13,411	65,060	4,593	3,639	7,479	0
9 120_1000 Innovation & Technology Dept.	9,147	17,258	0	15,909	13,587	40,914	3,410	8,175	3,053	0
10 7302_1000 PFMD Fac Mgmt - Maintenance	(1,338)	(9)	0	0	(989)	(4,198)	0	(49)	(716)	0
11 7303_1000 PFMD Fac Mgmt - Custodial	1,185	20	0	0	972	2,768	150	1,522	657	0
12 7304_1000 PFMD Fac Mgmt - Grounds	(88)	0	0	0	(67)	(141)	0	0	(41)	0
13 770_1000 PFMD - Project Mgmt Division	0	0	0	0	0	0	0	0	0	0
14 782_1000 RES Leasing & Acquisition	319	3,654	0	0	2,009	15,497	0	195	0	0
Total Current Allocations	690,276	282,392	279	463,194	711,810	4,484,241	111,841	320,124	488,230	116
Less: Prior Year Allocations	613,870	414,223	118	220,426	488,704	2,988,590	107,638	281,841	197,690	431
Carry-Forward	76,406	(131,831)	161	242,768	223,106	1,495,651	4,203	38,283	290,540	(315)
Proposed Costs	$766,682	$150,561	$439	$705,962	$934,916	$5,979,891	$116,045	$358,408	$778,770	$(198)

Summary Schedule

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	$0
2 0000_0002 Comp Sftw & Equip Depr	0	0	69,712	0	0	0	0	0	0	0
3 0000_0003 PFMD Utilities	0	0	0	0	0	0	90,122	0	0	0
4 171_1000 County Counsel	0	15,729	3,144	5,599	0	0	199,253	0	0	2,239
5 340_1000 Aud-Contr/Treas/Tax Coll	1,002	32,987	16,432	2,283	520	0	95,719	58	105	908
6 720_1000 Human Resources	0	2,551	9,984	697	0	0	0	0	0	0
7 110_1000 County Admin Office	0	2,307	9,034	631	0	0	0	0	0	0
8 761_1000 Purchasing	0	517	2,263	0	17	0	0	0	0	478
9 120_1000 Innovation & Technology Dept.	0	616	2,412	169	0	0	0	0	0	0
10 7302_1000 PFMD Fac Mgmt - Maintenance	0	0	(4)	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	9,967	10	0	0	0	0	0	0	120
Total Current Allocations	1,002	64,674	112,987	9,379	538	0	385,094	58	105	3,745
Less: Prior Year Allocations	424	27,006	76,047	43,109	238	5,693	290,385	76	96	36,184
Carry-Forward	578	37,668	36,940	(33,730)	300	(5,693)	94,709	(18)	9	(32,439)
Proposed Costs	$1,579	$102,343	$149,928	$(24,351)	$837	$(5,693)	$479,803	$39	$113	$(28,694)

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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 Vlly	137_1000 Communica-tions Group	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 Vlly
1 0000_0001 Building Depreciation	$0	$0	$0	$0	$0	$0	$0	$69,228	$0	$0
2 0000_0002 Comp Sftw & Equip Depr	0	0	17,581	0	0	0	0	0	0	63,492
3 0000_0003 PFMD Utilities	0	0	0	0	0	0	0	13,649	0	0
4 171_1000 County Counsel	0	0	(150)	0	(136)	0	0	80,064	(140)	(6)
5 340_1000 Aud-Contr/Treas/Tax Coll	1,656	3,013	1,208	(19,550)	1,139	15,505	293	30,698	5,486	1,305
6 720_1000 Human Resources	0	0	0	0	0	24,103	0	23,721	0	697
7 110_1000 County Admin Office	0	0	0	0	0	12,240	0	7,480	0	631
8 761_1000 Purchasing	559	0	336	0	137	2,720	150	846	1,005	34
9 120_1000 Innovation & Technology Dept.	0	0	0	0	0	3,267	0	1,997	0	169
10 7302_1000 PFMD Fac Mgmt - Maintenance	0	0	0	0	0	(516)	0	(571)	0	0
11 7303_1000 PFMD Fac Mgmt - Custodial	0	0	0	0	0	295	0	483	0	0
12 7304_1000 PFMD Fac Mgmt - Grounds	0	0	0	0	0	(23)	0	(32)	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	155	0	20	0	0	0	1,328	55
Total Current Allocations	2,215	3,013	19,129	(19,550)	1,160	57,592	443	227,564	7,679	66,378
Less: Prior Year Allocations	1,601	1,036	13,355	(820)	1,061	0	397	205,191	4,716	15,338
Carry-Forward	614	1,977	5,774	(18,730)	99	0	46	22,373	2,963	51,040
Proposed Costs	$2,828	$4,990	$24,903	$(38,279)	$1,259	$57,592	$488	$249,936	$10,642	$117,419

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Department	190_1306 CSA 18 Cedar Pines	197_2510 Flood Control Admin	200_1312 CSA 20 Joshua Tree Park	205_1464 CSA 70 Zone M Wndr Vlly	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
1 0000_0001 Building Depreciation	$0	$69,708	$0	$0	$0	$0	$0	$0	$11,203	$0
2 0000_0002 Comp Sftw & Equip Depr	9,738	197,584	7,764	0	0	0	0	0	10,260	0
3 0000_0003 PFMD Utilities	0	106,011	0	0	0	0	0	0	0	0
4 171_1000 County Counsel	(45)	3,155	(211)	154	0	0	(1)	(8)	(108)	0
5 340_1000 Aud-Contr/Treas/Tax Coll	804	124,608	7,688	1,275	207	284	298	306	4,764	188
6 720_1000 Human Resources	0	109,561	5,931	697	0	0	0	0	2,636	0
7 110_1000 County Admin Office	0	96,631	5,391	631	0	0	0	0	2,404	0
8 761_1000 Purchasing	181	25,606	1,221	137	216	0	39	71	623	0
9 120_1000 Innovation & Technology Dept.	0	25,820	1,439	169	0	0	0	0	642	0
10 7302_1000 PFMD Fac Mgmt - Maintenance	0	(2,412)	0	0	0	0	0	0	0	0
11 7303_1000 PFMD Fac Mgmt - Custodial	0	1,905	0	0	0	0	0	0	0	0
12 7304_1000 PFMD Fac Mgmt - Grounds	0	(159)	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	24,429	85	0	0	0	0	0	260	0
Total Current Allocations	10,679	782,447	29,309	3,063	422	284	336	369	32,683	188
Less: Prior Year Allocations	10,696	600,666	14,899	1,629	461	301	435	288	30,382	195
Carry-Forward	(17)	181,781	14,410	1,434	(39)	(17)	(99)	81	2,301	(7)
Proposed Costs	$10,662	$964,227	$43,720	$4,498	$384	$267	$237	$450	$34,985	$182

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Department	300_1330 CSA 40 Elephant Mtn	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
1 0000_0001 Building Depreciation	$0	$0	$0	$0	$0	$0	$967,757	$0	$0	$0
2 0000_0002 Comp Sftw & Equip Depr	3,436	0	0	0	0	0	254,679	2,595	4,623	484
3 0000_0003 PFMD Utilities	0	0	0	0	0	0	496,273	0	0	0
4 171_1000 County Counsel	(1)	0	(101)	(111)	0	0	243,093	(1)	(42)	(25)
5 340_1000 Aud-Contr/Treas/Tax Coll	2,457	1,516	3,856	528	676	1,072	185,516	420	282	214
6 720_1000 Human Resources	1,450	0	0	0	0	0	203,654	0	0	0
7 110_1000 County Admin Office	1,311	0	0	0	0	0	155,864	0	0	0
8 761_1000 Purchasing	96	213	1,927	64	0	96	21,683	113	135	142
9 120_1000 Innovation & Technology Dept.	350	0	0	0	0	0	41,682	0	0	0
10 7302_1000 PFMD Fac Mgmt - Maintenance	0	0	0	0	0	0	(9,489)	0	0	0
11 7303_1000 PFMD Fac Mgmt - Custodial	0	0	0	0	0	0	6,834	0	0	0
12 7304_1000 PFMD Fac Mgmt - Grounds	0	0	0	0	0	0	(589)	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	205	40	0	339	0	0	2,166	0	519	699
Total Current Allocations	9,303	1,769	5,683	820	676	1,168	2,569,123	3,127	5,518	1,515
Less: Prior Year Allocations	15,581	1,205	4,178	(113)	523	407	1,802,761	5,968	5,058	4,841
Carry-Forward	(6,278)	564	1,505	933	153	761	766,362	(2,841)	460	(3,326)
Proposed Costs	$3,025	$2,333	$7,187	$1,753	$829	$1,929	$3,335,484	$285	$5,978	$(1,811)

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Department	335_1792 CSA 70 Hinkley Park	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 Vlly Lk Sewer
1 0000_0001 Building Depreciation	$0	$0	$0	$0	$0	$0	$0	$12,269	$0	$0
2 0000_0002 Comp Sftw & Equip Depr	0	0	0	0	0	0	0	0	0	0
3 0000_0003 PFMD Utilities	0	0	0	0	0	0	0	155	0	0
4 171_1000 County Counsel	0	(92)	0	(181)	0	0	0	(1,033)	0	(86)
5 340_1000 Aud-Contr/Treas/Tax Coll	345	1,370	817	2,283	224	44	282	3,355	2,162	4,183
6 720_1000 Human Resources	0	0	0	0	0	0	0	0	1,320	0
7 110_1000 County Admin Office	0	0	0	0	0	0	0	0	1,384	0
8 761_1000 Purchasing	7	42	42	113	0	0	66	802	51	216
9 120_1000 Innovation & Technology Dept.	0	0	0	0	0	0	0	0	370	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	0	749	0	988
Total Current Allocations	353	1,320	859	2,215	224	44	349	16,296	5,288	5,302
Less: Prior Year Allocations	319	806	1,033	1,456	221	39	422	9,602	4,012	3,201
Carry-Forward	34	514	(174)	759	3	5	(73)	6,694	1,276	2,101
Proposed Costs	$386	$1,834	$685	$2,974	$226	$50	$275	$22,990	$6,564	$7,403

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Department	420_4580 CSA 64 Spring Vlly Lk Water	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
1 0000_0001 Building Depreciation	$0	$0	$12,891	$9,872,719	$2,828,561	$0	$1,696,428	$0	$3,792,128	$20,721
2 0000_0002 Comp Sftw & Equip Depr	0	0	44,547	1,001,791	13,109,298	0	142,451	0	373,141	0
3 0000_0003 PFMD Utilities	0	0	2,139	7,634,113	2,663,317	0	645,741	0	2,643,588	10,692
4 171_1000 County Counsel	(288)	0	0	0	974,205	0	91,581	752	189,507	0
5 340_1000 Aud-Contr/Treas/Tax Coll	5,218	302	394,479	841,878	1,245,020	290	528,898	358,102	978,021	107
6 720_1000 Human Resources	0	0	420,467	915,698	1,263,464	0	440,123	368,074	913,256	0
7 110_1000 County Admin Office	0	0	377,953	813,560	1,089,150	0	360,881	295,116	732,811	0
8 761_1000 Purchasing	1,449	64	24,741	165,261	157,271	81	30,545	16,474	124,929	2
9 120_1000 Innovation & Technology Dept.	0	0	100,894	217,178	290,821	0	96,336	78,780	195,622	0
10 7302_1000 PFMD Fac Mgmt - Maintenance	0	0	(149)	(93,895)	(45,733)	0	(15,850)	(124)	(48,553)	0
11 7303_1000 PFMD Fac Mgmt - Custodial	0	0	130	301	38,795	0	12,919	0	40,910	0
12 7304_1000 PFMD Fac Mgmt - Grounds	0	0	(35)	(6,836)	(3,120)	0	(1,039)	0	(3,398)	0
13 770_1000 PFMD - Project Mgmt Division	0	0	0	0	0	0	0	0	0	0
14 782_1000 RES Leasing & Acquisition	4,672	0	0	0	13,108	0	5,446	0	9,808	0
Total Current Allocations	11,052	366	1,378,056	21,361,768	23,624,158	371	4,034,458	1,117,175	9,941,771	31,523
Less: Prior Year Allocations	3,067	127	1,021,636	20,407,655	20,847,669	222	3,498,281	736,460	9,115,945	88,955
Carry-Forward	7,985	239	356,420	954,113	2,776,489	149	536,177	380,715	825,826	(57,432)
Proposed Costs	$19,036	$605	$1,734,476	$22,315,880	$26,400,647	$520	$4,570,636	$1,497,891	$10,767,597	$(25,909)

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Department	485_4850 CSA 79 Green Valley	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-Consrvtr	540_1000 Veterans Affairs
1 0000_0001 Building Depreciation	$0	$0	$203,932	$0	$0	$0	$86,825	$0	$39,434	$131,561
2 0000_0002 Comp Sftw & Equip Depr	0	0	55,921	0	0	0	0	1,069	13,740	0
3 0000_0003 PFMD Utilities	0	0	221,870	0	0	0	53,308	0	41,243	67,612
4 171_1000 County Counsel	0	0	5,972	0	653	0	850,292	712	94,861	6,345
5 340_1000 Aud-Contr/Treas/Tax Coll	251	1,024	173,322	1,929	27,870	2,330	3,665,256	222,291	46,218	36,957
6 720_1000 Human Resources	0	0	194,271	0	33,878	0	3,863,753	33,964	40,554	20,393
7 110_1000 County Admin Office	0	0	155,499	0	23,848	0	2,947,928	30,818	36,331	15,275
8 761_1000 Purchasing	27	0	14,691	446	1,256	0	70,188	4,007	5,956	1,756
9 120_1000 Innovation & Technology Dept.	0	0	41,510	0	6,366	0	786,942	8,227	9,698	4,078
10 7302_1000 PFMD Fac Mgmt - Maintenance	0	0	(10,240)	0	(6)	0	(1,574)	0	(395)	(1,082)
11 7303_1000 PFMD Fac Mgmt - Custodial	0	0	19,196	0	0	0	6,163	0	0	870
12 7304_1000 PFMD Fac Mgmt - Grounds	0	0	(724)	0	0	0	(59)	0	(61)	(67)
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	20	0	0	0	20,336	0	309	0
Total Current Allocations	278	1,024	1,075,241	2,375	93,866	2,330	12,349,359	301,089	327,890	283,699
Less: Prior Year Allocations	1,175	929	864,285	1,852	68,475	1,791	8,373,571	136,143	223,600	260,456
Carry-Forward	(897)	95	210,956	523	25,391	539	3,975,788	164,946	104,290	23,243
Proposed Costs	$(619)	$1,119	$1,286,197	$2,898	$119,257	$2,869	$16,325,146	$466,035	$432,180	$306,943

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Department	547_1810 CSA 120 Etiwanda Endowmt	563_4612 CSA 70 CG Cedar Glen	571_2260 Workforce Development	575_1300 CSA 70 SL1 Streetlight	580_2434 Vlly Regional Service Zone	590_2442 N Desert Regional Srvc Zone	591_2220 Preschool Services	600_2448 Mountain Regional Service Zone	601_1000 Economic Development Agency	610_2454 South Desert Rgnl Srvc Zone
1 0000_0001 Building Depreciation	$0	$0	$0	$0	$346,355	$250,613	$188,943	$45,026	$0	$92,122
2 0000_0002 Comp Sftw & Equip Depr	0	0	2,584	0	795,637	970,459	220,001	610,835	0	423,014
3 0000_0003 PFMD Utilities	0	0	0	0	0	322	25,388	0	0	0
4 171_1000 County Counsel	(59)	(33)	2,230	(22)	(183)	(239)	2,580	(107)	809	(142)
5 340_1000 Aud-Contr/Treas/Tax Coll	2,646	1,754	113,618	443	257,346	105,363	350,176	61,617	13,100	45,747
6 720_1000 Human Resources	1,983	0	96,885	0	223,070	90,293	748,107	52,960	8,831	37,133
7 110_1000 County Admin Office	1,797	0	53,501	0	201,666	86,553	284,260	50,708	5,731	33,902
8 761_1000 Purchasing	103	208	12,043	34	34,711	24,338	49,854	5,844	2,236	8,382
9 120_1000 Innovation & Technology Dept.	480	0	14,282	0	53,834	23,105	75,883	13,536	1,629	9,050
10 7302_1000 PFMD Fac Mgmt - Maintenance	0	0	0	0	(12)	(53)	(5,030)	0	0	(75)
11 7303_1000 PFMD Fac Mgmt - Custodial	0	0	0	0	4,009	0	1,064	0	4	0
12 7304_1000 PFMD Fac Mgmt - Grounds	0	0	0	0	(39)	(201)	(576)	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	606	0	485	0	7,730	4,133	14,271	3,734	0	3,624
Total Current Allocations	7,556	1,929	295,627	455	1,924,124	1,554,687	1,954,921	844,153	32,341	652,757
Less: Prior Year Allocations	2,164	1,564	282,281	(68)	1,534,162	1,269,582	2,018,225	770,752	113,657	585,035
Carry-Forward	5,392	365	13,346	523	389,962	285,105	(63,304)	73,401	(81,316)	67,722
Proposed Costs	$12,948	$2,293	$308,973	$979	$2,314,086	$1,839,791	$1,891,617	$917,553	$(48,975)	$720,479

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Department	611_1000 Agriculture/W & M	620_2580 Big Bear Valley Park and Rec	620_2582 Big Bear Alpine Zoo	621_1000 OHS	621_2476 Community Dev & Housing	621_5313 San Sevaine/Cedar Glen RDA	625_2584 Bloomington Park & Rec	631_1000 Airports	640_2600 County Library	651_1000 County Museum
1 0000_0001 Building Depreciation	$62,665	$24,183	$0	$105,429	$0	$0	$0	$51,446	$636,352	$633,209
2 0000_0002 Comp Sftw & Equip Depr	74,223	7,243	0	90,845	0	0	0	31,439	354,735	3,730
3 0000_0003 PFMD Utilities	61,838	0	0	0	0	0	0	629,911	49,056	690,765
4 171_1000 County Counsel	21,648	121	(136)	4,574	12,701	131	(1,226)	32,898	3,656	34,423
5 340_1000 Aud-Contr/Treas/Tax Coll	134,163	20,421	20,053	10,789	31,095	214	4,933	28,071	220,147	26,061
6 720_1000 Human Resources	40,195	17,809	14,232	7,548	22,363	0	2,323	15,174	163,450	15,102
7 110_1000 County Admin Office	32,421	16,490	12,871	6,606	18,675	0	2,113	12,920	142,895	13,648
8 761_1000 Purchasing	2,891	1,908	2,418	2,119	4,510	39	1,932	3,183	16,987	2,484
9 120_1000 Innovation & Technology Dept.	8,655	4,402	3,436	1,763	4,985	0	564	3,449	38,146	3,643
10 7302_1000 PFMD Fac Mgmt - Maintenance	(1,700)	0	(8)	0	(50)	0	0	(201)	(8,764)	(6,706)
11 7303_1000 PFMD Fac Mgmt - Custodial	1,686	0	0	8	0	0	11	169	15,078	4,607
12 7304_1000 PFMD Fac Mgmt - Grounds	(131)	0	0	0	0	0	0	(13)	(609)	(684)
13 770_1000 PFMD - Project Mgmt Division	0	0	0	0	0	0	0	0	0	0
14 782_1000 RES Leasing & Acquisition	0	590	0	0	8,140	(3,478)	70	59,959	2,745	806
Total Current Allocations	438,554	93,166	52,866	229,681	102,419	(3,093)	10,720	868,404	1,633,875	1,421,089
Less: Prior Year Allocations	273,326	55,137	29,521	173,858	73,573	499	5,048	698,733	1,489,466	1,420,577
Carry-Forward	165,228	38,029	23,345	55,823	28,846	(3,592)	5,672	169,671	144,409	512
Proposed Costs	$603,781	$131,196	$76,210	$285,503	$131,264	$(6,684)	$16,392	$1,038,076	$1,778,283	$1,421,602

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Department	652_1000 Regional Parks	665_2000 DPW-Transport-ation	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
1 0000_0001 Building Depreciation	$1,039,746	$170,117	$22,447	$158,837	$229,576	$45,971	$104,156	$29,700	$0	$0
2 0000_0002 Comp Sftw & Equip Depr	123,857	5,184,219	45,605	1,042,115	249,894	1,124	147,561	0	0	0
3 0000_0003 PFMD Utilities	2,528,910	235,990	35,731	166,125	55,725	45,182	57,058	21,040	0	0
4 171_1000 County Counsel	165,615	25,242	(661)	152,109	13,176	3,437	(110)	20,483	0	0
5 340_1000 Aud-Contr/Treas/Tax Coll	145,456	270,111	18,297	85,243	160,652	37,449	50,184	19,577	2,086	1,873
6 720_1000 Human Resources	72,693	270,539	13,436	242,183	25,124	41,955	51,845	18,654	888	595
7 110_1000 County Admin Office	61,976	188,697	11,608	49,979	19,185	27,005	46,482	16,805	0	0
8 761_1000 Purchasing	18,843	83,957	650	16,008	4,794	4,083	5,878	2,099	0	0
9 120_1000 Innovation & Technology Dept.	16,544	50,397	3,124	13,342	5,122	7,209	12,408	4,536	0	0
10 7302_1000 PFMD Fac Mgmt - Maintenance	(543)	(6,455)	(571)	(3,393)	(2,161)	(476)	(1,169)	(202)	0	0
11 7303_1000 PFMD Fac Mgmt - Custodial	445	4,322	524	4,252	1,980	387	955	(1,735)	0	0
12 7304_1000 PFMD Fac Mgmt - Grounds	(35)	(334)	(41)	(277)	(141)	(30)	(81)	(13)	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	11,291	77,730	0	0	679	0	0	0	0	0
Total Current Allocations	4,184,798	6,554,533	150,148	1,926,522	763,605	213,296	475,167	130,944	2,974	2,468
Less: Prior Year Allocations	3,255,016	5,898,371	137,609	1,848,771	652,051	170,550	152,171	73,224	2,528	1,222
Carry-Forward	929,782	656,162	12,539	77,751	111,554	42,746	322,996	57,720	446	1,246
Proposed Costs	$5,114,580	$7,210,695	$162,686	$2,004,273	$875,160	$256,042	$798,164	$188,665	$3,420	$3,714

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Department	736_1000 HR-Ctr for Emp Hlth and Wlln	770_3100 Capital Improvement Program	780_2734 RES-Chino Agr Preserve	800_5105 Hesperia Park & Recreation	862_5039 SBC Transport Authority	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	$0	$34,565	$0	$0	$0	$0	$0	$0	$0
2 0000_0002 Comp Sftw & Equip Depr	30,951	0	0	0	0	0	0	0	0	0
3 0000_0003 PFMD Utilities	0	0	15,318	0	0	0	0	0	0	166,082
4 171_1000 County Counsel	0	17,005	2,611	0	0	0	0	0	1,900	34,030
5 340_1000 Aud-Contr/Treas/Tax Coll	11,946	23,439	500	(5,506)	65,755	32,623	3,163	516	10,506	521,875
6 720_1000 Human Resources	9,443	0	0	0	59,607	57,038	2,790	0	20,954	478,239
7 110_1000 County Admin Office	8,548	0	0	0	0	0	2,526	0	0	339,801
8 761_1000 Purchasing	1,660	16,180	61	0	0	159	0	0	3,978	50,008
9 120_1000 Innovation & Technology Dept.	2,282	0	0	0	16,347	11,574	704	0	3,514	90,709
10 7302_1000 PFMD Fac Mgmt - Maintenance	(12)	(4,473)	0	0	0	(7)	0	0	(6)	(3,500)
11 7303_1000 PFMD Fac Mgmt - Custodial	0	83	0	0	0	3	0	0	0	5,046
12 7304_1000 PFMD Fac Mgmt - Grounds	(5)	2,231	0	0	0	0	0	0	0	(409)
13 770_1000 PFMD - Project Mgmt Division	0	1,259,431	0	0	0	0	0	0	0	0
14 782_1000 RES Leasing & Acquisition	0	(61,638)	8,321	0	0	0	0	0	689	3,304
Total Current Allocations	64,813	1,252,259	61,376	(5,506)	141,708	101,391	9,182	516	41,535	1,685,185
Less: Prior Year Allocations	53,336	169,273	51,876	20,052	78,524	73,572	2,316	131	25,545	1,259,485
Carry-Forward	11,477	1,082,986	9,500	(25,558)	63,184	27,819	6,866	385	15,990	425,700
Proposed Costs	$76,290	$2,335,244	$70,875	$(31,065)	$204,893	$129,210	$16,048	$902	$57,524	$2,110,884

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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	$450,010	$0	$3,581,524	$0	$30,195,115
2 0000_0002 Comp Sftw & Equip Depr	0	0	541,715	2,984	7,998	0	31,026,739
3 0000_0003 PFMD Utilities	432,004	0	419,370	0	2,993,891	0	25,286,646
4 171_1000 County Counsel	0	0	117,529	605	19,162	731	4,110,225
5 340_1000 Aud-Contr/Treas/Tax Coll	424,017	120	634,159	96,862	935,936	1,675	18,256,589
6 720_1000 Human Resources	449,988	0	917,535	111,837	391	0	17,422,512
7 110_1000 County Admin Office	354,615	0	523,058	96,194	0	0	13,174,473
8 761_1000 Purchasing	42,061	265	154,459	2,845	101	6,398	2,133,832
9 120_1000 Innovation & Technology Dept.	94,664	0	139,629	25,679	350	0	3,549,142
10 7302_1000 PFMD Fac Mgmt - Maintenance	(10,738)	0	(4,254)	0	810,957	(79)	485,645
11 7303_1000 PFMD Fac Mgmt - Custodial	7,887	0	7,627	0	17,386	9	229,324
12 7304_1000 PFMD Fac Mgmt - Grounds	(624)	0	(452)	0	5,835	0	(20,955)
13 770_1000 PFMD - Project Mgmt Division	0	0	0	0	0	0	1,289,349
14 782_1000 RES Leasing & Acquisition	0	0	20,842	0	17,617	85	317,158
Total Current Allocations	1,793,872	385	3,921,227	337,006	8,391,148	8,819	147,455,795
Less: Prior Year Allocations	1,173,894	401	3,719,546	272,328	6,453,179	4,326	121,881,652
Carry-Forward	619,978	(16)	201,681	64,678	1,937,969	4,493	25,516,550
Proposed Costs	$2,413,850	$369	$4,122,908	$401,683	$10,329,118	$13,311	$172,972,345