



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

San Bernardino County
San Bernardino, California

Date:
Filing Ref:

June 9, 2026
SBO27

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 **2026-27**. 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 **2024-25**, and as estimated costs for fiscal year **2026-27** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2026**, 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 /Tax Collector | 11. Computer Services (ISF) |
| 4. Human Resources | 12. Telecommunications (ISF) |
| 5. Innovation & 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 2026-27 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, MBA, CPA, CFA

**RENEE HSZIEH
Bureau Chief, Local Govt Policy and
Reporting
Local Govt Programs and Services Division**

Title

06-12-2026

06-11-2026

Date

Date

**Negotiated by Daniel Basso
Telephone (916) 327-8905**

cc: State and Federal Agencies
Attachment: Summary Schedule

San Bernardino County, California
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Summary Schedule

Department Name	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	\$ 327,520	\$ -	\$ 1,027,836	\$ -	\$ 183,679	\$ 19,300	\$ 112,199	\$ 16,799	\$ -	\$ -
2 0000_0002 Comp Sftw & Equip Depr	-	-	-	-	-	2,491	-	-	-	-
3 0000_0003 PFMD Utilities	324,997	-	805,573	93,593	81,565	24,876	98,618	21,653	510,748	66,625
4 171_1000 County Counsel	603	122	4,196	32,897	(672,456)	-	-	-	435	15,574
5 340_1000 Aud-Contr/Treas/Tax Coll	75,457	64,422	212,888	118,136	243,407	16,230	30,172	16,341	162,405	3,406,929
6 720_1000 Human Resources	74,102	74,081	147,608	74,185	68,375	10,317	4,933	19,244	87,492	4,021,541
7 110_1000 County Admin Office	55,973	56,025	100,145	52,688	48,594	7,806	3,712	12,431	60,723	2,687,226
8 761_1000 Purchasing	18,857	6,268	17,512	31,929	7,209	6,094	331	1,853	88,908	706,949
9 120_1000 Innovation & Technology Dept.	20,956	20,960	37,467	19,727	18,180	2,920	1,389	4,651	22,718	1,005,357
10 7302_1000 PFMD Fac Mgmt - Maintenance	2,414	-	8,006	1,914	1,218	478	1,054	224	4,212	-
11 7303_1000 PFMD Fac Mgmt - Custodial	(1,894)	-	(9,808)	(2,212)	(1,371)	(639)	-	(172)	(391)	-
12 7304_1000 PFMD Fac Mgmt - Grounds	(15)	-	(47)	(16)	(6)	(3)	(9)	(2)	(32)	(383)
13 770_1000 PFMD - Project Mgmt Division	-	-	-	-	-	-	-	-	-	42,837
14 782_1000 RES Leasing & Acquisition	(1,568)	-	-	(3,723)	-	-	-	-	(55)	(2,419)
Total Current Allocations	897,402	221,879	2,351,376	419,117	(21,605)	89,871	252,399	93,022	937,164	11,950,236
Less: Prior Year Allocations	730,983	144,652	2,134,604	343,104	64,695	46,695	277,053	75,508	642,900	8,538,367
Carry-Forward	166,419	77,227	216,772	76,013	(86,300)	43,176	(24,654)	17,514	294,264	3,411,869
Proposed Costs	\$ 1,063,822	\$ 299,106	\$ 2,568,147	\$ 495,129	\$ (107,905)	\$ 133,047	\$ 227,745	\$ 110,537	\$ 1,231,429	\$ 15,362,105

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Department Name	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	\$ 182,626	\$ -	\$ -	\$ -	\$ 129,992	\$ 85,775	\$ -	\$ -	\$ 47,966	\$ -
2 0000_0002 Comp Sftw & Equip Depr	1,855	93,254	-	564,786	246,397	4,298,608	63,014	236,322	394,041	-
3 0000_0003 PFMD Utilities	17,786	-	-	-	57,725	27,810	-	-	12,841	-
4 171_1000 County Counsel	402,485	-	(5)	(37)	(3,985)	14,554	432	588	1,862	-
5 340_1000 Aud-Contr/Treas/Tax Coll	53,004	213,649	104	92,233	116,151	240,167	21,507	47,475	28,082	7
6 720_1000 Human Resources	52,152	108,194	-	94,693	98,251	276,122	20,114	41,409	25,605	-
7 110_1000 County Admin Office	39,094	74,370	-	72,478	55,520	159,279	15,440	31,439	18,147	-
8 761_1000 Purchasing	4,047	17,590	-	4,945	12,507	69,482	4,200	2,818	7,552	-
9 120_1000 Innovation & Technology Dept.	14,626	27,824	-	27,116	20,779	59,590	5,777	11,762	6,789	-
10 7302_1000 PFMD Fac Mgmt - Maintenance	1,005	-	-	-	801	1,360	-	-	535	-
11 7303_1000 PFMD Fac Mgmt - Custodial	(1,358)	-	-	-	(1,092)	(1,754)	(170)	-	(792)	-
12 7304_1000 PFMD Fac Mgmt - Grounds	(6)	-	-	-	(5)	(2)	-	-	(3)	-
13 770_1000 PFMD - Project Mgmt Division	-	-	-	-	-	-	-	-	-	-
14 782_1000 RES Leasing & Acquisition	227	(2,155)	-	-	(2,373)	(7,365)	-	-	-	-
Total Current Allocations	767,541	532,725	99	856,214	730,666	5,223,625	130,313	371,814	542,626	7
Less: Prior Year Allocations	709,944	276,010	167	227,585	649,411	3,789,650	112,286	301,950	203,457	142
Carry-Forward	57,597	256,715	(68)	628,629	81,255	1,433,975	18,027	69,864	339,169	(135)
Proposed Costs	\$ 825,139	\$ 789,440	\$ 31	\$ 1,484,843	\$ 811,921	\$ 6,657,600	\$ 148,340	\$ 441,679	\$ 881,795	\$ (128)

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Department Name	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 0000_0002 Comp Sftw & Equip Depr	-	-	84,035	-	-	-	-	-	-	-
3 0000_0003 PFMD Utilities	-	-	-	-	-	-	-	-	-	-
4 171_1000 County Counsel	-	54,357	10,161	18,343	-	-	122,358	-	-	2,405
5 340_1000 Aud-Contr/Treas/Tax Coll	665	59,399	20,993	2,490	342	-	167,852	66	232	1,031
6 720_1000 Human Resources	-	1,865	14,060	1,303	-	-	-	-	-	-
7 110_1000 County Admin Office	-	1,518	10,591	986	-	-	-	-	-	-
8 761_1000 Purchasing	-	541	1,984	-	17	-	-	-	-	522
9 120_1000 Innovation & Technology Dept.	-	568	3,963	369	-	-	-	-	-	-
10 7302_1000 PFMD Fac Mgmt - Maintenance	-	-	17	-	-	-	-	-	-	-
11 7303_1000 PFMD Fac Mgmt - Custodial	-	-	-	-	-	-	-	-	-	-
12 7304_1000 PFMD Fac Mgmt - Grounds	-	-	-	-	-	-	-	-	-	-
13 770_1000 PFMD - Project Mgmt Division	-	-	-	-	-	-	-	-	-	-
14 782_1000 RES Leasing & Acquisition	-	5,858	-	-	-	-	-	-	-	-
Total Current Allocations	665	124,104	145,804	23,489	358	-	290,210	66	232	3,958
Less: Prior Year Allocations	359	182,885	90,915	100,478	241	61	428,990	68	88	4,162
Carry-Forward	306	(58,781)	54,889	(76,989)	117	(61)	(138,780)	(2)	144	(204)
Proposed Costs	\$ 971	\$ 65,324	\$ 200,694	\$ (53,500)	\$ 475	\$ (61)	\$ 151,431	\$ 65	\$ 377	\$ 3,754

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Department Name	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	137_1000 Communication s 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 Vly
1 0000_0001 Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 77,821	\$ -	\$ -
2 0000_0002 Comp Sftw & Equip Depr	-	-	17,580	-	-	6,644	-	-	-	74,295
3 0000_0003 PFMD Utilities	-	-	-	-	-	-	-	1,784	-	-
4 171_1000 County Counsel	-	-	(19)	-	(28)	-	-	103,635	(35)	(4)
5 340_1000 Aud-Contr/Treas/Tax Coll	1,879	1,756	1,211	(17,843)	1,380	19,476	301	29,334	5,377	1,473
6 720_1000 Human Resources	-	-	-	-	-	17,720	-	22,289	-	868
7 110_1000 County Admin Office	-	-	-	-	-	13,417	-	8,949	-	657
8 761_1000 Purchasing	1,003	-	486	-	286	2,437	74	979	1,465	64
9 120_1000 Innovation & Technology Dept.	-	-	-	-	-	5,020	-	3,348	-	246
10 7302_1000 PFMD Fac Mgmt - Maintenance	-	-	-	-	-	221	-	402	-	-
11 7303_1000 PFMD Fac Mgmt - Custodial	-	-	-	-	-	(296)	-	(637)	-	-
12 7304_1000 PFMD Fac Mgmt - Grounds	-	-	-	-	-	(1)	-	(2)	-	-
13 770_1000 PFMD - Project Mgmt Division	-	-	-	-	-	-	-	-	-	-
14 782_1000 RES Leasing & Acquisition	-	-	(114)	-	(591)	-	-	-	-	(5)
Total Current Allocations	2,882	1,756	19,145	(17,843)	1,046	64,636	375	247,901	6,807	77,595
Less: Prior Year Allocations	2,137	923	10,783	(21,265)	600	-	472	241,572	1,701	15,888
Carry-Forward	745	833	8,362	3,422	446	-	(97)	6,329	5,106	61,707
Proposed Costs	\$ 3,627	\$ 2,589	\$ 27,507	\$ (14,421)	\$ 1,492	\$ 64,636	\$ 279	\$ 254,230	\$ 11,913	\$ 139,302

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Department Name	190_1306 CSA 18 Cedar Pines	197_2510 Flood Control Admin	200_1312 CSA 20 Joshua Tree Park	205_1464 CSA 70 Zone M Wn dr 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
1 0000_0001 Building Depreciation	\$ 63,901	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,203	\$ -
2 0000_0002 Comp Sftw & Equip Depr	792	226,844	7,764	-	-	-	-	-	18,065	-
3 0000_0003 PFMD Utilities	-	66,069	-	-	-	-	-	-	-	-
4 171_1000 County Counsel	(39)	37,610	(22)	(15)	-	-	-	-	(28)	-
5 340_1000 Aud-Contr/Treas/Tax Coll	922	170,564	9,644	1,414	228	321	307	324	6,769	206
6 720_1000 Human Resources	-	149,458	7,837	868	-	-	-	-	4,673	-
7 110_1000 County Admin Office	-	106,013	6,064	657	-	-	-	-	3,535	-
8 761_1000 Purchasing	236	26,776	1,408	200	183	10	79	81	524	-
9 120_1000 Innovation & Technology Dept.	-	39,677	2,269	246	-	-	-	-	1,322	-
10 7302_1000 PFMD Fac Mgmt - Maintenance	-	1,608	-	-	-	-	-	-	-	-
11 7303_1000 PFMD Fac Mgmt - Custodial	-	(2,154)	-	-	-	-	-	-	-	-
12 7304_1000 PFMD Fac Mgmt - Grounds	-	(11)	-	-	-	-	-	-	-	-
13 770_1000 PFMD - Project Mgmt Division	-	-	-	-	-	-	-	-	-	-
14 782_1000 RES Leasing & Acquisition	-	(23,150)	-	-	-	-	-	-	(132)	-
Total Current Allocations	65,812	799,305	34,964	3,370	412	330	386	405	45,933	206
Less: Prior Year Allocations	10,786	605,352	22,201	2,711	408	280	402	379	26,756	190
Carry-Forward	55,026	193,953	12,763	659	4	50	(16)	26	19,177	16
Proposed Costs	\$ 120,839	\$ 993,258	\$ 47,728	\$ 4,030	\$ 415	\$ 381	\$ 369	\$ 430	\$ 65,109	\$ 222

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Department Name	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 981,292	\$ -	\$ -	\$ -
2 0000_0002 Comp Sftw & Equip Depr	5,528	-	-	-	-	-	249,382	5,977	6,192	1,453
3 0000_0003 PFMD Utilities	-	-	-	-	-	-	517,454	-	-	-
4 171_1000 County Counsel	-	(8)	(13)	(9)	-	-	214,140	(7)	(2)	-
5 340_1000 Aud-Contr/Treas/Tax Coll	3,432	1,607	3,956	538	886	1,264	354,754	474	337	250
6 720_1000 Human Resources	2,618	-	-	-	-	-	272,619	-	-	-
7 110_1000 County Admin Office	1,971	-	-	-	-	-	156,046	-	-	-
8 761_1000 Purchasing	88	441	1,784	102	-	95	21,545	76	60	60
9 120_1000 Innovation & Technology Dept.	737	-	-	-	-	-	58,426	-	-	-
10 7302_1000 PFMD Fac Mgmt - Maintenance	-	-	-	-	-	-	6,483	-	-	-
11 7303_1000 PFMD Fac Mgmt - Custodial	-	-	-	-	-	-	(7,767)	-	-	-
12 7304_1000 PFMD Fac Mgmt - Grounds	-	-	-	-	-	-	(38)	-	-	-
13 770_1000 PFMD - Project Mgmt Division	-	-	-	-	-	-	-	-	-	-
14 782_1000 RES Leasing & Acquisition	-	-	-	(182)	-	-	-	-	(309)	-
Total Current Allocations	14,374	2,039	5,727	450	886	1,359	2,824,338	6,521	6,278	1,762
Less: Prior Year Allocations	9,778	1,580	5,236	(1,054)	564	1,032	2,189,328	2,697	1,666	186
Carry-Forward	4,596	459	491	1,504	322	327	635,010	3,824	4,612	1,576
Proposed Costs	\$ 18,970	\$ 2,498	\$ 6,217	\$ 1,954	\$ 1,209	\$ 1,686	\$ 3,459,348	\$ 10,345	\$ 10,890	\$ 3,339

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Department Name	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 Vily Lk Sewer
1 0000_0001 Building Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,269	\$ -	\$ -
2 0000_0002 Comp Sftw & Equip Depr	-	-	-	-	-	-	-	-	-	-
3 0000_0003 PFMD Utilities	-	-	-	-	-	-	-	231	-	-
4 171_1000 County Counsel	-	(2)	-	(30)	-	-	(35)	(130)	-	(43)
5 340_1000 Aud-Contr/Treas/Tax Coll	400	1,456	871	2,269	232	46	361	6,736	2,447	4,415
6 720_1000 Human Resources	-	-	-	-	-	-	-	-	1,687	-
7 110_1000 County Admin Office	-	-	-	-	-	-	-	-	1,518	-
8 761_1000 Purchasing	2	129	64	267	-	-	79	1,937	19	179
9 120_1000 Innovation & Technology Dept.	-	-	-	-	-	-	-	-	568	-
10 7302_1000 PFMD Fac Mgmt - Maintenance	-	-	-	-	-	-	-	-	-	-
11 7303_1000 PFMD Fac Mgmt - Custodial	-	-	-	-	-	-	-	-	-	-
12 7304_1000 PFMD Fac Mgmt - Grounds	-	-	-	-	-	-	-	-	-	-
13 770_1000 PFMD - Project Mgmt Division	-	-	-	-	-	-	-	-	-	-
14 782_1000 RES Leasing & Acquisition	-	-	-	-	-	-	-	(2,978)	-	(991)
Total Current Allocations	402	1,583	935	2,506	232	46	404	18,064	6,239	3,559
Less: Prior Year Allocations	285	1,529	659	2,081	214	39	332	8,244	4,524	3,335
Carry-Forward	117	54	276	425	18	7	72	9,820	1,715	224
Proposed Costs	\$ 519	\$ 1,637	\$ 1,212	\$ 2,930	\$ 251	\$ 52	\$ 476	\$ 27,883	\$ 7,955	\$ 3,783

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Department Name	420_4580 CSA 64 Spring Vily 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	\$ -	\$ -	\$ 14,072	\$ 9,673,882	\$ 2,837,404	\$ -	\$ 1,882,027	\$ -	\$ 4,262,854	\$ -
2 0000_0002 Comp Sftw & Equip Depr	-	-	728,124	1,720,422	14,530,319	-	194,890	4,022	580,634	-
3 0000_0003 PFMD Utilities	-	-	1,903	6,930,253	3,217,580	-	644,217	-	2,731,914	-
4 171_1000 County Counsel	(100)	-	-	-	1,119,905	-	73,054	2,545	146,908	-
5 340_1000 Aud-Contr/Treas/Tax Coll	5,197	321	459,887	1,056,594	1,584,871	299	540,386	361,752	1,157,003	115
6 720_1000 Human Resources	-	-	535,594	1,189,831	1,551,159	-	521,700	454,063	1,177,807	-
7 110_1000 County Admin Office	-	-	382,724	884,700	1,133,664	-	379,537	314,517	801,006	-
8 761_1000 Purchasing	1,072	91	26,423	125,804	133,984	93	35,733	8,886	155,419	-
9 120_1000 Innovation & Technology Dept.	-	-	143,186	330,988	424,177	-	141,994	117,668	299,676	-
10 7302_1000 PFMD Fac Mgmt - Maintenance	-	-	99	72,602	34,115	-	12,243	37	38,492	-
11 7303_1000 PFMD Fac Mgmt - Custodial	-	-	(117)	(569)	(42,599)	-	(14,753)	-	(49,199)	-
12 7304_1000 PFMD Fac Mgmt - Grounds	-	-	(1)	(471)	(210)	-	(73)	-	(227)	-
13 770_1000 PFMD - Project Mgmt Division	-	-	-	-	-	-	-	-	-	-
14 782_1000 RES Leasing & Acquisition	(2,564)	-	-	-	(1,646)	-	(1,946)	-	(5,215)	-
Total Current Allocations	3,605	411	2,291,894	21,984,035	26,522,724	392	4,409,010	1,263,490	11,297,072	115
Less: Prior Year Allocations	5,392	397	1,221,722	22,707,295	21,302,489	417	3,697,976	1,017,534	9,646,932	87,391
Carry-Forward	(1,787)	14	1,070,172	(723,260)	5,220,235	(25)	711,034	245,956	1,650,140	(87,276)
Proposed Costs	\$ 1,818	\$ 426	\$ 3,362,067	\$ 21,260,774	\$ 31,742,958	\$ 366	\$ 5,120,043	\$ 1,509,446	\$ 12,947,212	\$ (87,161)

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Department Name	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	\$ -	\$ -	\$ 964,868	\$ -	\$ -	\$ -	\$ 62,459	\$ -	\$ 32,505	\$ 133,966
2 0000_0002 Comp Sftw & Equip Depr	-	-	52,892	-	-	-	-	1,069	19,613	-
3 0000_0003 PFMD Utilities	-	-	232,908	-	-	-	59,797	-	41,897	70,436
4 171_1000 County Counsel	-	-	18,018	(12)	436	-	1,605,175	1,144	176,552	6,823
5 340_1000 Aud-Contr/Treas/Tax Coll	183	1,365	302,599	2,115	35,372	2,606	4,307,036	99,887	63,292	45,082
6 720_1000 Human Resources	-	-	257,403	-	46,485	-	4,921,281	44,643	82,833	23,152
7 110_1000 County Admin Office	-	-	168,201	-	27,142	-	3,256,121	33,837	40,986	17,490
8 761_1000 Purchasing	12	-	13,841	484	948	-	100,074	2,177	6,513	1,894
9 120_1000 Innovation & Technology Dept.	-	-	62,928	-	10,155	-	1,218,194	12,659	15,334	6,544
10 7302_1000 PFMD Fac Mgmt - Maintenance	-	-	7,872	-	-	-	1,246	12	306	914
11 7303_1000 PFMD Fac Mgmt - Custodial	-	-	2,852	-	-	-	(7,199)	-	-	(967)
12 7304_1000 PFMD Fac Mgmt - Grounds	-	-	(47)	-	-	-	(6)	-	(4)	(5)
13 770_1000 PFMD - Project Mgmt Division	-	-	-	-	-	-	-	-	-	-
14 782_1000 RES Leasing & Acquisition	-	-	(1,905)	-	-	-	(19,114)	-	(455)	-
Total Current Allocations	194	1,365	2,082,431	2,587	120,537	2,606	15,505,064	195,430	479,371	305,329
Less: Prior Year Allocations	1,672	834	1,057,562	2,327	122,440	3,213	10,370,470	170,884	324,467	295,920
Carry-Forward	(1,478)	531	1,024,869	260	(1,903)	(607)	5,134,594	24,546	154,904	9,409
Proposed Costs	\$ (1,283)	\$ 1,895	\$ 3,107,299	\$ 2,848	\$ 118,635	\$ 1,999	\$ 20,639,659	\$ 219,975	\$ 634,275	\$ 314,738

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Department Name	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 Vily 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	\$ -	\$ -	\$ -	\$ -	\$ 392,285	\$ 237,100	\$ 199,519	\$ 45,026	\$ -	\$ 92,122
2 0000_0002 Comp Sftw & Equip Depr	-	-	2,584	-	825,622	1,112,504	213,502	609,485	-	432,543
3 0000_0003 PFMD Utilities	-	-	-	-	-	365	24,047	-	-	-
4 171_1000 County Counsel	(35)	(18)	899	(39)	3,217	2,402	4,554	175	3,826	607
5 340_1000 Aud-Contr/Treas/Tax Coll	2,918	1,738	142,298	383	286,840	124,144	455,650	69,208	20,974	53,785
6 720_1000 Human Resources	2,102	-	101,210	-	284,576	117,055	792,275	64,523	12,115	49,850
7 110_1000 County Admin Office	1,590	-	54,028	-	214,903	95,448	317,296	53,246	6,419	37,806
8 761_1000 Purchasing	17	145	14,708	57	36,841	27,391	139,294	7,583	1,482	9,048
9 120_1000 Innovation & Technology Dept.	595	-	20,213	-	80,401	35,709	118,708	19,921	2,463	14,144
10 7302_1000 PFMD Fac Mgmt - Maintenance	-	-	12	-	6	18	3,793	-	-	47
11 7303_1000 PFMD Fac Mgmt - Custodial	-	-	-	-	(4,568)	-	(1,197)	-	(3)	-
12 7304_1000 PFMD Fac Mgmt - Grounds	-	-	-	-	(2)	(16)	(55)	-	-	-
13 770_1000 PFMD - Project Mgmt Division	-	-	-	-	-	-	-	-	-	-
14 782_1000 RES Leasing & Acquisition	(923)	-	(32)	-	4,436	(3,092)	(13,466)	(536)	-	(1,678)
Total Current Allocations	6,263	1,865	335,921	401	2,124,557	1,749,029	2,253,920	868,630	47,276	688,274
Less: Prior Year Allocations	5,668	1,559	225,054	286	1,696,735	1,291,612	2,175,469	803,353	27,427	591,187
Carry-Forward	595	306	110,867	115	427,822	457,417	78,451	65,277	19,849	97,087
Proposed Costs	\$ 6,859	\$ 2,171	\$ 446,788	\$ 517	\$ 2,552,378	\$ 2,206,446	\$ 2,332,370	\$ 933,907	\$ 67,124	\$ 785,361

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Department Name	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	\$ 75,874	\$ 24,183	\$ -	\$ 105,429	\$ -	\$ -	\$ -	\$ 95,227	\$ 652,799	\$ 752,186
2 0000_0002 Comp Sftw & Equip Depr	46,082	7,179	-	85,578	-	-	343	45,963	373,335	827
3 0000_0003 PFMD Utilities	62,788	-	-	-	-	-	-	622,970	65,880	588,151
4 171_1000 County Counsel	18,510	(121)	(75)	9,149	19,147	1,275	(212)	23,918	3,023	37,356
5 340_1000 Aud-Contr/Treas/Tax Coll	90,479	28,348	53,123	22,943	87,495	260	7,493	77,237	359,994	28,982
6 720_1000 Human Resources	56,385	27,107	19,005	25,402	36,305	-	4,499	26,268	232,504	22,550
7 110_1000 County Admin Office	34,619	20,723	14,304	14,047	17,287	-	3,384	15,644	165,192	17,004
8 761_1000 Purchasing	2,254	1,889	2,120	1,613	4,052	38	2,244	3,438	24,920	1,527
9 120_1000 Innovation & Technology Dept.	12,952	7,753	5,351	5,255	6,467	-	1,266	5,853	61,802	6,362
10 7302_1000 PFMD Fac Mgmt - Maintenance	1,351	-	-	47	12	-	-	159	6,603	5,173
11 7303_1000 PFMD Fac Mgmt - Custodial	(1,760)	-	-	(12)	-	-	(17)	(193)	(17,683)	(4,738)
12 7304_1000 PFMD Fac Mgmt - Grounds	(9)	-	-	-	-	-	-	(1)	(43)	(57)
13 770_1000 PFMD - Project Mgmt Division	-	-	-	-	-	-	-	-	-	-
14 782_1000 RES Leasing & Acquisition	-	(59)	(45)	-	(1,989)	-	-	(40,531)	(1,341)	(255)
Total Current Allocations	399,526	117,002	93,783	269,451	168,777	1,573	18,999	875,951	1,926,985	1,455,068
Less: Prior Year Allocations	368,737	83,848	83,754	226,785	145,195	190	11,631	679,061	1,552,671	1,424,837
Carry-Forward	30,789	33,154	10,029	42,666	23,582	1,383	7,368	196,890	374,314	30,231
Proposed Costs	\$ 430,315	\$ 150,156	\$ 103,812	\$ 312,117	\$ 192,359	\$ 2,955	\$ 26,367	\$ 1,072,841	\$ 2,301,298	\$ 1,485,299

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Department Name	652_1000 Regional Parks	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
1 0000_0001 Building Depreciation	\$ 1,382,741	\$ 177,234	\$ 22,077	\$ 130,928	\$ 252,159	\$ 46,642	\$ 122,093	\$ 29,706	\$ -	\$ -
2 0000_0002 Comp Sftw & Equip Depr	148,505	6,789,768	49,748	1,094,834	248,496	13,489	213,644	-	-	-
3 0000_0003 PFMD Utilities	2,730,119	238,201	17,246	168,757	19,382	47,984	67,818	21,292	-	-
4 171_1000 County Counsel	191,244	21,969	94	149,648	2,416	29,748	26,714	(15,438)	-	-
5 340_1000 Aud-Contr/Treas/Tax Coll	182,097	289,171	24,560	117,467	58,214	49,509	84,974	25,223	2,019	2,266
6 720_1000 Human Resources	115,794	352,473	15,833	232,473	43,143	45,077	81,455	40,899	1,360	1,322
7 110_1000 County Admin Office	81,197	202,367	11,827	66,610	27,977	33,660	54,659	19,461	-	-
8 761_1000 Purchasing	24,632	97,441	929	11,870	6,832	4,307	6,113	4,243	-	-
9 120_1000 Innovation & Technology Dept.	30,378	75,726	4,440	24,921	10,467	12,593	20,449	7,312	-	-
10 7302_1000 PFMD Fac Mgmt - Maintenance	403	4,585	442	2,485	1,579	485	1,182	154	-	-
11 7303_1000 PFMD Fac Mgmt - Custodial	(507)	(5,258)	(597)	(3,336)	(1,909)	(556)	(1,178)	(202)	-	-
12 7304_1000 PFMD Fac Mgmt - Grounds	(2)	(24)	(3)	(19)	(9)	(3)	(5)	(1)	-	-
13 770_1000 PFMD - Project Mgmt Division	-	-	-	-	-	-	-	-	-	-
14 782_1000 RES Leasing & Acquisition	(6,939)	(64,012)	-	-	182	-	-	-	-	-
Total Current Allocations	4,879,660	8,179,643	146,596	1,996,640	668,928	282,935	677,917	132,649	3,379	3,588
Less: Prior Year Allocations	2,682,711	6,230,980	146,868	2,094,015	627,714	179,032	264,900	99,822	3,768	2,996
Carry-Forward	2,196,949	1,948,663	(272)	(97,375)	41,214	103,903	413,017	32,827	(389)	592
Proposed Costs	\$ 7,076,610	\$ 10,128,305	\$ 146,324	\$ 1,899,266	\$ 710,143	\$ 386,837	\$ 1,090,934	\$ 165,477	\$ 2,991	\$ 4,180

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Department Name	736_1000 HR-Ctr for Emp Hlth and WlIn	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)
1 0000_0001 Building Depreciation	\$ -	\$ -	\$ 34,565	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 0000_0002 Comp Sftw & Equip Depr	29,577	-	-	-	-	-	-	-	-
3 0000_0003 PFMD Utilities	-	-	13,514	-	-	-	-	-	-
4 171_1000 County Counsel	-	79,834	1,525	-	-	-	-	-	2,825
5 340_1000 Aud-Contr/Treas/Tax Coll	13,820	29,696	563	1,697	88,781	42,769	5,761	236	11,490
6 720_1000 Human Resources	11,560	-	-	-	87,527	76,418	3,920	-	16,753
7 110_1000 County Admin Office	8,640	-	-	-	-	-	2,957	-	-
8 761_1000 Purchasing	2,137	24,580	38	-	-	17	57	-	4,002
9 120_1000 Innovation & Technology Dept.	3,232	-	-	-	26,461	17,863	1,124	-	4,946
10 7302_1000 PFMD Fac Mgmt - Maintenance	4	2,973	-	-	-	7	-	-	5
11 7303_1000 PFMD Fac Mgmt - Custodial	-	(568)	-	-	-	(6)	-	-	-
12 7304_1000 PFMD Fac Mgmt - Grounds	-	(14)	(3)	-	-	-	-	-	-
13 770_1000 PFMD - Project Mgmt Division	-	1,745,806	-	-	-	-	-	-	-
14 782_1000 RES Leasing & Acquisition	-	(85,865)	(5,633)	-	-	-	-	-	(36)
Total Current Allocations	68,970	1,796,441	44,568	1,697	202,769	137,068	13,820	236	39,983
Less: Prior Year Allocations	63,526	875,532	17,566	(1,683)	108,424	75,983	3,628	(421)	26,009
Carry-Forward	5,444	920,909	27,002	3,380	94,345	61,085	10,192	657	13,974
Proposed Costs	\$ 74,414	\$ 2,717,351	\$ 71,571	\$ 5,077	\$ 297,114	\$ 198,153	\$ 24,012	\$ 892	\$ 53,957

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Department Name	920_1000 Behavioral Health	920_2200 Mental Health Services Act	929_1000 Indigent Ambulance	930_1000 Public Health	933_1000 PH-Cal Children's Svcs	9991_0005 All Other	9992_0006 Self Gov Spcl Districts (all funds)	Total
1 0000_0001 Building Depreciation	\$ -	\$ -	\$ -	\$ 412,788	\$ -	\$ 3,646,619	\$ -	\$ 32,073,515
2 0000_0002 Comp Sftw & Equip Depr	-	-	-	778,479	2,984	5,777	-	37,568,152
3 0000_0003 PFMD Utilities	218,558	431,912	-	574,014	-	3,301,171	-	25,875,020
4 171_1000 County Counsel	90,576	-	-	151,538	1,400	48,260	1,064	4,421,226
5 340_1000 Aud-Contr/Treas/Tax Coll	567,959	568,252	151	877,940	121,042	1,002,381	1,932	22,143,832
6 720_1000 Human Resources	669,174	630,384	-	1,033,503	140,049	559	-	22,075,649
7 110_1000 County Admin Office	403,801	423,283	-	579,125	106,210	-	-	14,407,652
8 761_1000 Purchasing	80,809	54,848	307	149,576	4,124	50	5,670	2,452,016
9 120_1000 Innovation & Technology Dept.	151,072	158,360	-	216,665	39,736	424	-	5,440,231
10 7302_1000 PFMD Fac Mgmt - Maintenance	2,053	7,747	-	7,577	14	50,102	-	298,913
11 7303_1000 PFMD Fac Mgmt - Custodial	(5,248)	(8,988)	-	(10,845)	-	(17,740)	-	(232,172)
12 7304_1000 PFMD Fac Mgmt - Grounds	(18)	(41)	-	(45)	-	5,757	-	3,763
13 770_1000 PFMD - Project Mgmt Division	-	-	-	-	-	-	-	1,788,643
14 782_1000 RES Leasing & Acquisition	(3,319)	-	-	(7,332)	-	-	(523)	(307,857)
Total Current Allocations	2,175,419	2,265,758	458	4,762,983	415,559	8,043,360	8,143	168,008,585
Less: Prior Year Allocations	1,466,066	1,441,561	451	4,263,897	309,675	7,321,007	3,060	134,971,421
Carry-Forward	709,353	824,197	7	499,086	105,884	722,353	5,083	32,972,527
Proposed Costs	\$ 2,884,771	\$ 3,089,955	\$ 465	\$ 5,262,068	\$ 521,443	\$ 8,765,714	\$ 13,226	\$ 200,981,112