



MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

NEGOTIATION AGREEMENT COUNTYWIDE COST ALLOCATION PLAN

San Bernardino County
San Bernardino, California

Date:
Filing Ref:

June 25, 2024
SBO25

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 **2024-25**. 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 **2022-23**, and as estimated costs for fiscal year **2024-25** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2024**, for further allocation to federal grants and contracts performed by the respective county departments.

SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS

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

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above cost centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the county departments’ costs indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles; (2) that similar types of costs have been accorded consistent accounting treatment; and (3) that the information provided by the county and used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

B. CHANGES: Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure, or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement, will require prior approval by the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply.

When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county, and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by Uniform Guidance, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: There are no adjustments in the fiscal year 2024-25 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
06-26-2024

Date

MALIA M. COHEN
CALIFORNIA STATE CONTROLLER

BY Original signed by

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

06-26-2024

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 2024-2025

Actual FY 2022-2023
12/19/2023

Summary Schedule

| Department C S & E D | 120_4020 | 120_4042 | 120_4048 | 670_4250 | 731_4120 | 761_4000 | 761_4004 | 761_4008 | 791_4064 | 911_4200 |
|--|--------------------------|-----------------------------|--------------------------------|-------------------------|--------------------|----------------------|---------------------------------|-------------------------|---------------------|---------------------|
| | ITD- Telecomm Svcs | ITD-Bus Solutions Dev | ITD- Computer Operations | DPW-Solid Waste Mgmt | Risk Management | Printing Services | Surplus Property/ Storage | Mail/Courier Service | Fleet Management | Medical Center |
| 1 0000_0001 Building Depreciation | \$282,743 | \$0 | \$988,681 | \$0 | \$170,542 | \$6,949 | \$149,867 | \$24,727 | \$0 | \$0 |
| 2 0000_0002 ompt ftw quip epr | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 0000_0003 PFMD Utilities | 246,247 | 0 | 789,547 | 127,716 | 95,630 | 6,208 | 102,612 | 22,090 | 223,959 | 24,693 |
| 4 171_1000 County Counsel | (122) | (88) | (2,017) | 56,091 | (485,385) | 0 | 0 | 0 | (151) | (25,027) |
| 5 340_1000 Aud-Contr/Treas/Tax Coll | 62,150 | 35,672 | 115,683 | 11,884 | 165,270 | 6,874 | 15,239 | 2,684 | 168,082 | 2,378,029 |
| 6 720_1000 Human Resources | 53,845 | 47,081 | 89,038 | 58,195 | 60,420 | 8,311 | 3,440 | 10,860 | 78,992 | 2,685,299 |
| 7 110_1000 County Admin Office | 53,944 | 47,165 | 82,182 | 46,884 | 36,588 | 8,537 | 3,448 | 9,851 | 54,108 | 2,292,651 |
| 8 761_1000 Purchasing | 21,179 | 2,539 | 15,241 | 32,324 | 6,819 | 5,365 | 588 | 2,048 | 100,542 | 588,934 |
| 9 120_1000 Innovation & Technology Dept. | 14,062 | 12,281 | 21,398 | 12,224 | 9,527 | 2,223 | 898 | 2,565 | 14,088 | 596,948 |
| 10 7302_1000 PFMD Fac Mgmt - Maintenance | 170 | 2 | 574 | 169 | 104 | 48 | 100 | 20 | 332 | 2 |
| 11 7303_1000 PFMD Fac Mgmt - Custodial | 5,615 | 0 | 32,116 | 6,907 | 4,746 | 1,974 | 223 | 517 | 682 | 925 |
| 12 7304_1000 PFMD Fac Mgmt - Grounds | 941 | 0 | 2,161 | 2,416 | 434 | 206 | 638 | 146 | 2,266 | 26,216 |
| 13 770_1000 FMD- roject gmt ivision | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | (21,482) |
| 14 782_1000 RES Leasing & Acquisition | (9,791) | 0 | 0 | (11,706) | 0 | 0 | 0 | 0 | 0 | (8,821) |
| Total Current Allocations | 730,983 | 144,652 | 2,134,604 | 343,104 | 64,695 | 46,695 | 277,053 | 75,508 | 642,900 | 8,538,367 |
| Less: Prior Year Allocations | 596,557 | 90,579 | 1,808,817 | 197,825 | (75,079) | 72,669 | 216,788 | 54,233 | 393,744 | 5,907,095 |
| Carry-Forward | 134,426 | 54,073 | 325,787 | 145,279 | 139,774 | (25,974) | 60,265 | 21,275 | 249,156 | 2,631,272 |
| Proposed Costs | \$865,409 | \$198,725 | \$2,460,391 | \$488,383 | \$204,469 | \$20,721 | \$337,318 | \$96,783 | \$892,056 | \$11,169,639 |

San Bernardino County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2024-2025

Actual FY 2022-2023
 12/19/2023

Summary Schedule

| 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 | \$131,925 | \$0 | \$0 | \$0 | \$120,695 | \$133,823 | \$0 | \$0 | \$47,966 | \$0 |
| 2 0000_0002 Compt Sftw & Equip Depr | 1,082 | 965 | 0 | 59,409 | 207,071 | 2,883,121 | 61,661 | 206,834 | 102,584 | 0 |
| 3 0000_0003 PFMD Utilities | 31,815 | 0 | 0 | 0 | 67,678 | 110,882 | 0 | 0 | 14,430 | 0 |
| 4 171_1000 County Counsel | 424,599 | 0 | 4 | 0 | (6,632) | (24,428) | (110) | (210) | 1,959 | 0 |
| 5 340_1000 Aud-Contr/Treas/Tax Coll | 36,520 | 127,245 | 110 | 51,366 | 133,835 | 278,265 | 14,911 | 31,791 | 11,457 | 142 |
| 6 720_1000 Human Resources | 34,430 | 59,966 | 0 | 47,554 | 50,758 | 182,663 | 13,168 | 25,239 | 7,500 | 0 |
| 7 110_1000 County Admin Office | 33,281 | 58,822 | 0 | 47,775 | 46,110 | 137,040 | 13,392 | 25,236 | 7,458 | 0 |
| 8 761_1000 Purchasing | 3,800 | 13,696 | 53 | 9,042 | 15,094 | 70,060 | 5,265 | 4,555 | 4,321 | 0 |
| 9 120_1000 Innovation & Technology Dept. | 8,665 | 15,316 | 0 | 12,439 | 12,014 | 35,682 | 3,487 | 6,571 | 1,942 | 0 |
| 10 7302_1000 PFMD Fac Mgmt - Maintenance | (2,405) | 0 | 0 | 0 | (13) | 289 | 0 | 2 | 77 | 0 |
| 11 7303_1000 FMD ac gmt ustodial | 3,766 | 0 | 0 | 0 | 4,214 | 7,552 | 512 | 2,504 | 3,398 | 0 |
| 12 7304_1000 FMD ac gmt rounds | 2,885 | 0 | 0 | 0 | 308 | 530 | 0 | 0 | 477 | 0 |
| 13 770_1000 FMD- roject gmt ivision | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 782_1000 RES Leasing & Acquisition | (419) | 0 | 0 | 0 | (1,721) | (25,829) | 0 | (572) | (112) | 0 |
| Total Current Allocations | 709,944 | 276,010 | 167 | 227,585 | 649,411 | 3,789,650 | 112,286 | 301,950 | 203,457 | 142 |
| Less: Prior Year Allocations | 847,859 | (96,162) | 73 | 0 | 426,012 | 2,467,578 | 108,513 | 256,514 | 294,746 | 399 |
| Carry-Forward | (137,915) | 372,172 | 94 | 0 | 223,399 | 1,322,072 | 3,773 | 45,436 | (91,289) | (257) |
| Proposed Costs | \$572,029 | \$648,182 | \$261 | \$227,585 | \$872,810 | \$5,111,722 | \$116,059 | \$347,386 | \$112,168 | \$(115) |

San Bernardino County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2024-2025

Actual FY 2022-2023
 12/19/2023

Summary Schedule

| Department B D | 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_A0002 Compt Sftw & Equip Depr | 0 | 0 | 64,229 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 0000_0003 PFMD Utilities | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 171_1000 County Counsel | 0 | 36,967 | (2,514) | 5,254 | 0 | 0 | 273,225 | 0 | 0 | 3,484 |
| 5 340_1000 Aud-Contr/Treas/Tax Coll | 359 | 138,311 | 13,683 | 93,847 | 203 | 61 | 155,765 | 68 | 88 | 950 |
| 6 720_1000 Human Resources | 0 | 1,825 | 7,057 | 608 | 0 | 0 | 0 | 0 | 0 | 0 |
| 7 110_1000 County Admin Office | 0 | 1,829 | 7,060 | 610 | 0 | 0 | 0 | 0 | 0 | 0 |
| 8 761_1000 Purchasing | 0 | 649 | 3,449 | 0 | 38 | 0 | 0 | 0 | 0 | 1,337 |
| 9 120_1000 Innovation Technology Dept. | 0 | 476 | 1,838 | 159 | 0 | 0 | 0 | 0 | 0 | 0 |
| 10 7302_1000 FMD Facility Maintenance | 0 | 0 | 3 | 0 | 0 | 0 | 0 | 0 | 0 | 4 |
| 11 7303_1000 PFMD Facility Mgmt - Custodial | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 7304_1000 PFMD Facility Mgmt - Grounds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 770_1000 FMD- Project Management Division | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 782_1000 RES Leasing & Acquisition | 0 | 2,828 | (3,890) | 0 | 0 | 0 | 0 | 0 | 0 | (1,613) |
| Total Current Allocations | 359 | 182,885 | 90,915 | 100,478 | 241 | 61 | 428,990 | 68 | 88 | 4,162 |
| Less: Prior Year Allocations | 399 | 11,398 | 53,106 | 10,304 | 230 | 5,313 | 149,092 | 56 | 65 | 28,671 |
| Carry-Forward | (40) | 171,487 | 37,809 | 90,174 | 11 | (5,252) | 279,898 | 12 | 23 | (24,509) |
| Proposed Costs | \$319 | \$354,372 | \$128,724 | \$190,652 | \$252 | \$(5,191) | \$708,888 | \$80 | \$111 | \$(20,347) |

San Bernardino County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2024-2025

Actual FY 2022-2023
 12/19/2023

Summary Schedule

| Department | | 125_1000 | 126_1000 | 130_1408 | 133_1000 | 135_4634 | 155_1438 | 160_1000 | 165_4674 | 180_1462 | 190_1306 |
|------------------------------|--|------------------------------------|--------------------------------------|-------------------------------------|---------------------------------|-----------------------------|----------------------|-----------------------|----------------------|-----------------------------|-----------------------|
| C | S & E D | CTC-Indigent Defense Program | CTC-Trial Court Funding MOE | CSA 70 ZN D- 1 Lake Arrowhead | Capital Facilities Leases | CSA 70 Zn F Morongo Vllg | CSA 70 Wrightwood | Clerk Of The Board | CSA 70 Glen Helen | CSA 70 Zn M Rd Wndr Vllg | CSA 18 Cedar Pines |
| 1 | 0000_0001 Building Depreciation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$52,701 | \$0 | \$0 | \$0 |
| 2 | 0000_0002 Compt ftw quip epr | 0 | 0 | 11,947 | 0 | 0 | 0 | 0 | 0 | 13,321 | 9,738 |
| 3 | 0000_0003 PFMD Utilities | 0 | 0 | 0 | 0 | 0 | 0 | 10,058 | 0 | 0 | 0 |
| 4 | 171_1000 County Counsel | 0 | 0 | 24 | 0 | 21 | 0 | 94,277 | 29 | 2 | 3 |
| 5 | 340_1000 Aud-Contr/Treas/Tax Coll | 1,292 | 923 | 1,079 | (21,268) | 998 | 273 | 64,263 | 4,670 | 1,194 | 808 |
| 6 | 720_1000 Human Resources | 0 | 0 | 0 | 0 | 0 | 0 | 7,729 | 0 | 608 | 0 |
| 7 | 110_1000 County Admin Office | 0 | 0 | 0 | 0 | 0 | 0 | 7,740 | 0 | 610 | 0 |
| 8 | 761_1000 Purchasing | 845 | 0 | 500 | 3 | 61 | 199 | 959 | 1,270 | 76 | 237 |
| 9 | 120_1000 Innovation & Technology Dept. | 0 | 0 | 0 | 0 | 0 | 0 | 2,015 | 0 | 159 | 0 |
| 10 | 7302_1000 FMD ac gmt aintenance | 0 | 0 | 0 | 0 | 0 | 0 | 35 | 0 | 0 | 0 |
| 11 | 7303_1000 PFMD Fac Mgmt - Custodial | 0 | 0 | 0 | 0 | 0 | 0 | 1,650 | 0 | 0 | 0 |
| 12 | 7304_1000 FMD ac gmt rounds | 0 | 0 | 0 | 0 | 0 | 0 | 145 | 0 | 0 | 0 |
| 13 | 770_1000 FMD- roject gmt ivision | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 782_1000 RES Leasing & Acquisition | 0 | 0 | (2,767) | 0 | (480) | 0 | 0 | (4,268) | (82) | 0 |
| Total Current Allocations | | 2,137 | 923 | 10,783 | (21,265) | 600 | 472 | 241,572 | 1,701 | 15,888 | 10,786 |
| Less: Prior Year Allocations | | 2,034 | 1,008 | 12,056 | (21,861) | (726) | 169 | 166,194 | 1,309 | 15,047 | 10,580 |
| Carry-Forward | | 103 | (85) | (1,273) | 596 | 1,326 | 303 | 75,378 | 392 | 841 | 206 |
| Proposed Costs | | \$2,240 | \$838 | \$9,510 | \$(20,669) | \$1,926 | \$775 | \$316,950 | \$2,093 | \$16,729 | \$10,992 |

San Bernardino County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2024-2025

Actual FY 2022-2023
12/19/2023

Summary Schedule

| Department | | 197_2510 | 200_1312 | 205_1464 | 208_1498 | 212_1486 | 225_1552 | 230_1558 | 245_1318 | 250_1324 | 300_1330 |
|------------------------------|--|---------------------|-------------------------|--------------------------|--------------------------|---------------------------|-------------------|-------------------|----------------------|---------------------|---------------------|
| C | S & E D | Flood Control Admin | CSA 20 Joshua Tree Park | CSA 70 Zone M Wndr Vllly | CSA 70 Zone P-10 Mentone | CSA 70 Zone P-6 El Mirage | CSA 70 Twin Peaks | CSA 70 Erwin Lake | CSA 29 Lucern Valley | CSA 30 Red Mountain | CSA 40 Elephant Mtn |
| 1 | 0000_0001 Building Depreciation | \$65,845 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$11,203 | \$0 | \$0 |
| 2 | 0000_0002 ompt ftw quip epr | 182,204 | 6,226 | 0 | 0 | 0 | 0 | 0 | 7,511 | 0 | 4,181 |
| 3 | 0000_0003 PFMD Utilities | 112,119 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 4 | 171_1000 County Counsel | (23,760) | 8 | 1 | 0 | 0 | 6 | 0 | 4 | 0 | 0 |
| 5 | 340_1000 Aud-Contr/Treas/Tax Coll | 103,298 | 5,733 | 1,210 | 189 | 262 | 323 | 280 | 3,757 | 190 | 2,444 |
| 6 | 720_1000 Human Resources | 89,678 | 3,895 | 608 | 0 | 0 | 0 | 0 | 1,825 | 0 | 1,528 |
| 7 | 110_1000 County Admin Office | 85,841 | 3,917 | 610 | 0 | 0 | 0 | 0 | 1,829 | 0 | 1,524 |
| 8 | 761_1000 Purchasing | 23,718 | 1,790 | 123 | 219 | 18 | 73 | 99 | 702 | 0 | 82 |
| 9 | 120_1000 Innovation & Technology Dept. | 22,367 | 1,020 | 159 | 0 | 0 | 0 | 0 | 476 | 0 | 397 |
| 10 | 7302_1000 FMD ac gmt aintenance | 190 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 11 | 7303_1000 PFMD Fac Mgmt - Custodial | 7,250 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 12 | 7304_1000 PFMD Fac Mgmt - Grounds | 737 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 | 770_1000 FMD- roject gmt ivision | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 782_1000 ES easing cquisition | (64,135) | (388) | 0 | 0 | 0 | 0 | 0 | (551) | 0 | (378) |
| Total Current Allocations | | 605,352 | 22,201 | 2,711 | 408 | 280 | 402 | 379 | 26,756 | 190 | 9,778 |
| Less: Prior Year Allocations | | 423,258 | 11,500 | 1,650 | 514 | 1,892 | 363 | 330 | 28,151 | 184 | 13,054 |
| Carry-Forward | | 182,094 | 10,701 | 1,061 | (106) | (1,612) | 39 | 49 | (1,395) | 6 | (3,276) |
| Proposed Costs | | \$787,446 | \$32,902 | \$3,772 | \$302 | \$(1,332) | \$441 | \$428 | \$25,361 | \$196 | \$6,502 |

San Bernardino County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2024-2025

Actual FY 2022-2023
12/19/2023

Summary Schedule

| Department | 305_4726 | 306_4652 | 310_1336 | 310_4500 | 310_4502 | 311_1000 | 330_1774 | 331_1786 | 332_1780 | 335_1792 |
|--|-----------------------|--------------------------|---------------------------|-------------------------------|-------------------------------|---------------------------------|-----------------------------|---------------------|---------------------------------|------------------------|
| C S & E D | CSA 70 Lytle Creek | Glen Helen Sanitation | CSA 42 Oro Grande Park | CSA 42 Oro Grande Sewer | CSA 42 Oro Grande Water | Assessor- Recorder- Clerk | CSA 70 Morongo Valley | CSA 70 TV-5 Mesa | CSA 70 TV-4 Wonder Valley | CSA 70 Hinkley Park |
| 1 0000_0001 Building Depreciation | \$0 | \$0 | \$0 | \$0 | \$0 | \$898,693 | \$0 | \$0 | \$0 | \$0 |
| 2 0000_0002 Compt ftw quip epr | 0 | 0 | 0 | 0 | 0 | 138,405 | 2,288 | 3,655 | 0 | 0 |
| 3 0000_0003 PFMD Utilities | 0 | 0 | 0 | 0 | 0 | 372,159 | 0 | 0 | 0 | 0 |
| 4 171_1000 County Counsel | 0 | 4 | 0 | 0 | 2 | 176,755 | 4 | 0 | 0 | 0 |
| 5 340_1000 Aud-Contr/Treas/Tax Coll | 1,369 | 3,342 | 486 | 564 | 957 | 184,555 | 376 | 237 | 163 | 316 |
| 6 720_1000 Human Resources | 0 | 0 | 0 | 0 | 0 | 187,113 | 0 | 0 | 0 | 0 |
| 7 110_1000 County Admin Office | 0 | 0 | 0 | 0 | 0 | 144,733 | 0 | 0 | 0 | 0 |
| 8 761_1000 Purchasing | 313 | 1,890 | 53 | 0 | 73 | 21,194 | 29 | 41 | 23 | 0 |
| 9 120_1000 Innovation Technology Dept. | 0 | 0 | 0 | 0 | 0 | 37,733 | 0 | 0 | 0 | 0 |
| 10 7302_1000 PFMD Fac Mgmt - Maintenance | 0 | 0 | 0 | 0 | 0 | 573 | 0 | 0 | 0 | 0 |
| 11 7303_1000 PFMD Fac Mgmt - Custodial | 0 | 0 | 0 | 0 | 0 | 25,024 | 0 | 0 | 0 | 0 |
| 12 7304_1000 PFMD Fac Mgmt - Grounds | 0 | 0 | 0 | 0 | 0 | 2,422 | 0 | 0 | 0 | 0 |
| 13 770_1000 FMD- Project Mgmt Division | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 782_1000 RES Leasing & Acquisition | (102) | 0 | (1,593) | 0 | 0 | (31) | 0 | (2,267) | 0 | (31) |
| Total Current Allocations | 1,580 | 5,236 | (1,054) | 564 | 1,032 | 2,189,328 | 2,697 | 1,666 | 186 | 285 |
| Less: Prior Year Allocations | 894 | 3,549 | (5,793) | 353 | (38) | 1,465,384 | 10,497 | 2,212 | 4,945 | 9,158 |
| Carry-Forward | 686 | 1,687 | 4,739 | 211 | 1,070 | 723,944 | (7,800) | (546) | (4,759) | (8,873) |
| Proposed Costs | \$2,266 | \$6,923 | \$3,685 | \$775 | \$2,102 | \$2,913,272 | \$(5,103) | \$1,120 | \$(4,573) | \$(8,588) |

San Bernardino County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2024-2025

Actual FY 2022-2023
 12/19/2023

Summary Schedule

| Department | 350_4806 | 360_4826 | 365_4536 | 370_1342 | 380_1348 | 395_1354 | 400_4552 | 415_1360 | 420_4572 | 420_4580 |
|--|----------------|--------------|----------------|--------------|-------------|--------------|----------------------|----------------|-----------------------|-----------------------|
| C S & E D | CSA 70 | CSA 70 | CSA 53 B | CSA 54 Crest | CSA 56 | CSA 59 Deer | CSA 60 | CSA 63 Oak | CSA 64 | CSA 64 |
| | Hacienda Water | Pioneer Town | Fawnskin | Forest | Wrightwood | Lodge Park | Apple Valley Airport | Glen-Yucaipa | Spring Villy Lk Sewer | Spring Villy Lk Water |
| 1 0000_0001 Building Depreciation | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$12,269 | \$0 | \$0 | \$0 |
| 2 0000_0002 Compt ftw quip epr | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 0000_0003 PFMD Utilities | 0 | 0 | 0 | 0 | 0 | 0 | 202 | 0 | 0 | 0 |
| 4 171_1000 County Counsel | 10 | 0 | 35 | 0 | 0 | 0 | 56 | 0 | 13 | 28 |
| 5 340_1000 Aud-Contr/Treas/Tax Coll | 1,390 | 705 | 1,926 | 214 | 39 | 276 | 1,787 | 1,830 | 3,788 | 4,393 |
| 6 720_1000 Human Resources | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,048 | 0 | 0 |
| 7 110_1000 County Admin Office | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 1,220 | 0 | 0 |
| 8 761_1000 Purchasing | 129 | 56 | 181 | 0 | 0 | 56 | 2,343 | 108 | 228 | 971 |
| 9 120_1000 Innovation & Technology Dept. | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 318 | 0 | 0 |
| 10 7302_1000 FMD ac gmt aintenance | 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 FMD ac gmt rounds | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 13 770_1000 FMD- roject gmt ivision | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 782_1000 RES Leasing & Acquisition | 0 | (102) | (61) | 0 | 0 | 0 | (8,413) | 0 | (694) | 0 |
| Total Current Allocations | 1,529 | 659 | 2,081 | 214 | 39 | 332 | 8,244 | 4,524 | 3,335 | 5,392 |
| Less: Prior Year Allocations | 1,067 | 884 | 1,120 | 224 | 38 | 260 | 2,483 | 3,395 | 2,104 | 2,997 |
| Carry-Forward | 462 | (225) | 961 | (10) | 1 | 72 | 5,761 | 1,129 | 1,231 | 2,395 |
| Proposed Costs | \$1,991 | \$434 | \$3,042 | \$204 | \$40 | \$404 | \$14,005 | \$5,653 | \$4,566 | \$7,787 |

San Bernardino County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2024-2025

Actual FY 2022-2023
 12/19/2023

Summary Schedule

| 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 | \$13,255 | \$10,296,531 | \$2,754,276 | \$0 | \$1,639,262 | \$0 | \$3,771,407 | \$20,721 | \$0 |
| 2 0000_0002 Compt Sftw & Equip Depr | 0 | 0 | 650,872 | 11,811,993 | 0 | 132,963 | 0 | 300,855 | 0 | 0 |
| 3 0000_0003 PFMD Utilities | 0 | 2,605 | 8,999,172 | 2,598,271 | 0 | 652,215 | 0 | 2,594,920 | 10,865 | 0 |
| 4 171_1000 County Counsel | 0 | 0 | 0 | 285,761 | 22 | 51,236 | 326 | 130,568 | 0 | 12 |
| 5 340_1000 Aud-Contr/Treas/Tax Coll | 298 | 355,632 | 748,438 | 1,165,055 | 301 | 369,218 | 356,075 | 914,109 | 15,464 | 1,645 |
| 6 720_1000 Human Resources | 0 | 374,541 | 863,466 | 1,100,723 | 0 | 367,012 | 307,225 | 751,137 | 14,978 | 0 |
| 7 110_1000 County Admin Office | 0 | 354,785 | 768,134 | 1,029,127 | 0 | 332,152 | 268,311 | 687,734 | 20,123 | 0 |
| 8 761_1000 Purchasing | 99 | 28,127 | 136,640 | 150,152 | 94 | 29,490 | 16,814 | 137,760 | 0 | 15 |
| 9 120_1000 Innovation & Technology Dept. | 0 | 92,377 | 200,003 | 268,007 | 0 | 86,484 | 69,861 | 179,069 | 5,240 | 0 |
| 10 7302_1000 PFMD Fac Mgmt - Maintenance | 0 | 10 | 10,921 | (890) | 0 | 1,101 | 4 | 3,339 | 0 | 0 |
| 11 7303_1000 PFMD Fac Mgmt - Custodial | 0 | 352 | 1,177 | 131,676 | 0 | 44,965 | 0 | 166,301 | 0 | 0 |
| 12 7304_1000 PFMD Fac Mgmt - Grounds | 0 | 38 | 32,064 | 14,576 | 0 | 4,804 | 0 | 16,124 | 0 | 0 |
| 13 770_1000 FMD- roject gmt ivision | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 782_1000 RES Leasing & Acquisition | 0 | 0 | (123) | (6,238) | 0 | (12,926) | (1,082) | (6,391) | 0 | 0 |
| Total Current Allocations | 397 | 1,221,722 | 22,707,295 | 21,302,489 | 417 | 3,697,976 | 1,017,534 | 9,646,932 | 87,391 | 1,672 |
| Less: Prior Year Allocations | 344 | 844,837 | 19,634,184 | 20,025,612 | 374 | 3,046,539 | 645,425 | 7,980,383 | 87,685 | 1,144 |
| Carry-Forward | 53 | 376,885 | 3,073,111 | 1,276,877 | 43 | 651,437 | 372,109 | 1,666,549 | (294) | 528 |
| Proposed Costs | \$450 | \$1,598,607 | \$25,780,406 | \$22,579,366 | \$460 | \$4,349,413 | \$1,389,643 | \$11,313,481 | \$87,097 | \$2,200 |

San Bernardino County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2024-2025

Actual FY 2022-2023
12/19/2023

Summary Schedule

| 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- Consrvt | 540_1000 Veterans Affairs | 547_1810 CSA 120 Etiwanda Endowmt |
|--|------------------------------------|--------------------------------|---|--------------------------------------|---|---------------------------------------|-----------------------------------|--|---------------------------------|--|
| 1 0000_0001 Building Depreciation | \$0 | \$208,469 | \$0 | \$0 | \$0 | \$91,879 | \$0 | \$49,169 | \$127,991 | \$0 |
| 2 0000_0002 Compt Sftw & Equip Depr | 0 | 63,385 | 0 | 0 | 0 | 0 | 4,923 | 13,063 | 0 | 0 |
| 3 0000_0003 PFMD Utilities | 0 | 227,485 | 0 | 0 | 0 | 59,678 | 0 | 43,925 | 78,150 | 0 |
| 4 171_1000 County Counsel | 0 | 7,356 | 18 | (804) | 0 | 59,665 | 55 | 91,831 | 10,840 | 33 |
| 5 340_1000 Aud-Contr/Treas/Tax Coll | 834 | 154,953 | 1,654 | 29,110 | 3,213 | 3,293,237 | 83,100 | 40,592 | 40,646 | 2,306 |
| 6 720_1000 Human Resources | 0 | 162,351 | 0 | 66,289 | 0 | 3,318,103 | 44,300 | 40,944 | 14,539 | 1,645 |
| 7 110_1000 County Admin Office | 0 | 143,162 | 0 | 21,484 | 0 | 2,756,168 | 27,253 | 34,242 | 14,565 | 1,642 |
| 8 761_1000 Purchasing | 0 | 15,440 | 655 | 766 | 0 | 69,408 | 4,157 | 3,209 | 1,913 | 23 |
| 9 120_1000 Innovation & Technology Dept. | 0 | 37,276 | 0 | 5,594 | 0 | 717,636 | 7,096 | 8,916 | 3,792 | 427 |
| 10 7302_1000 FMD ac gmt aintenance | 0 | 436 | 0 | 1 | 0 | 112 | 0 | 30 | 82 | 0 |
| 11 7303_1000 FMD ac gmt ustodial | 0 | 39,265 | 0 | 0 | 0 | 24,637 | 0 | 0 | 3,091 | 0 |
| 12 7304_1000 FMD ac gmt rounds | 0 | 2,058 | 0 | 0 | 0 | 285 | 0 | 282 | 311 | 0 |
| 13 770_1000 FMD- roject gmt ivision | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 782_1000 RES Leasing & Acquisition | 0 | (4,074) | 0 | 0 | 0 | (20,338) | 0 | (1,736) | 0 | (408) |
| Total Current Allocations | 834 | 1,057,562 | 2,327 | 122,440 | 3,213 | 10,370,470 | 170,884 | 324,467 | 295,920 | 5,668 |
| Less: Prior Year Allocations | 673 | 774,707 | 1,403 | 58,146 | (27) | 6,316,029 | 114,209 | 140,720 | 198,661 | 2,112 |
| Carry-Forward | 161 | 282,855 | 924 | 64,294 | 3,240 | 4,054,441 | 56,675 | 183,747 | 97,259 | 3,556 |
| Proposed Costs | \$995 | \$1,340,417 | \$3,251 | \$186,734 | \$6,453 | \$14,424,911 | \$227,559 | \$508,214 | \$393,179 | \$9,224 |

San Bernardino County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2024-2025

Actual FY 2022-2023
 12/19/2023

Summary Schedule

| 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 | \$242,097 | \$65,054 | \$188,943 | \$45,026 | \$0 | \$76,795 | \$75,682 |
| 2 0000_0002 Compt Sftw & Equip Depr | 0 | 2,584 | 0 | 751,688 | 935,575 | 247,865 | 585,867 | 0 | 410,890 | 35,449 |
| 3 0000_0003 PFMD Utilities | 0 | 0 | 0 | 0 | 291 | 23,287 | 0 | 0 | 0 | 66,473 |
| 4 171_1000 County Counsel | 18 | 1,098 | 1 | (991) | (519) | (4,082) | 0 | (2,118) | 538 | 22,565 |
| 5 340_1000 Aud-Contr/Treas/Tax Coll | 1,404 | 97,868 | 285 | 195,465 | 85,636 | 346,534 | 51,430 | 14,236 | 34,060 | 72,946 |
| 6 720_1000 Human Resources | 0 | 56,828 | 0 | 191,080 | 81,221 | 967,053 | 48,819 | 5,041 | 30,511 | 45,147 |
| 7 110_1000 County Admin Office | 0 | 48,971 | 0 | 190,890 | 85,700 | 287,989 | 52,044 | 4,503 | 30,091 | 31,733 |
| 8 761_1000 Purchasing | 137 | 7,568 | 0 | 45,871 | 21,109 | 69,487 | 7,348 | 2,250 | 10,721 | 4,783 |
| 9 120_1000 Innovation & Technology Dept. | 0 | 12,751 | 0 | 49,703 | 22,314 | 74,985 | 13,551 | 1,237 | 7,835 | 8,262 |
| 10 7302_1000 FMD ac gmt aintenance | 0 | 0 | 0 | 7 | 19 | 376 | 13 | 48 | 27 | 113 |
| 11 7303_1000 PFMD Fac Mgmt - Custodial | 0 | 0 | 0 | 14,260 | 0 | 7,727 | 0 | 2,016 | 0 | 5,053 |
| 12 7304_1000 FMD ac gmt rounds | 0 | 0 | 0 | 0 | 0 | 2,828 | 0 | 214 | 0 | 531 |
| 13 770_1000 FMD- roject gmt ivision | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 782_1000 RES Leasing & Acquisition | 0 | (2,614) | 0 | 16,665 | (4,788) | (37,523) | (745) | 0 | (10,281) | 0 |
| Total Current Allocations | 1,559 | 225,054 | 286 | 1,696,735 | 1,291,612 | 2,175,469 | 803,353 | 27,427 | 591,187 | 368,737 |
| Less: Prior Year Allocations | 1,385 | 179,676 | 245 | 1,334,054 | 1,056,214 | 1,741,147 | 668,967 | 163,873 | 582,868 | 260,735 |
| Carry-Forward | 174 | 45,378 | 41 | 362,681 | 235,398 | 434,322 | 134,386 | (136,446) | 8,319 | 108,002 |
| Proposed Costs | \$1,733 | \$270,432 | \$327 | \$2,059,416 | \$1,527,010 | \$2,609,791 | \$937,739 | \$(109,019) | \$599,506 | \$476,739 |

San Bernardino County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2024-2025

Actual FY 2022-2023
 12/19/2023

Summary Schedule

| 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 | \$105,429 | \$0 | \$0 | \$0 | \$55,147 | \$625,744 | \$666,820 | \$704,584 |
| 2 0000_0002 Compt Sftw & Equip Depr | 7,243 | 600 | 95,170 | 0 | 0 | 394 | 21,763 | 324,065 | 3,980 | 119,076 |
| 3 0000_0003 PFMD Utilities | 0 | 0 | 0 | 0 | 0 | 0 | 608,659 | 38,550 | 610,218 | 1,515,878 |
| 4 171_1000 County Counsel | 104 | 8 | (3,285) | 1,844 | (49) | 164 | 6,950 | 2,231 | 14,767 | 121,688 |
| 5 340_1000 Aud-Contr/Treas/Tax Coll | 16,823 | 53,977 | 9,075 | 100,463 | 192 | 4,254 | 54,358 | 146,473 | 67,811 | 84,656 |
| 6 720_1000 Human Resources | 14,435 | 12,122 | 8,113 | 21,176 | 0 | 2,183 | 10,925 | 155,464 | 18,159 | 60,351 |
| 7 110_1000 County Admin Office | 15,597 | 12,149 | 6,262 | 18,951 | 0 | 2,181 | 10,929 | 131,200 | 11,141 | 50,285 |
| 8 761_1000 Purchasing | 1,433 | 2,133 | 3,864 | 7,413 | 47 | 2,361 | 6,237 | 24,833 | 2,481 | 22,185 |
| 9 120_1000 Innovation & Technology Dept. | 4,061 | 3,163 | 1,631 | 4,934 | 0 | 568 | 2,846 | 34,161 | 2,901 | 13,093 |
| 10 7302_1000 PFMD Fac Mgmt - Maintenance | 0 | 0 | 0 | 12 | 0 | 85 | 4 | 554 | 636 | 752 |
| 11 7303_1000 PFMD Fac Mgmt - Custodial | 0 | 0 | 0 | 326 | 0 | 0 | 279 | 67,317 | 16,711 | 1,350 |
| 12 7304_1000 FMD ac gmt rounds | 0 | 0 | 0 | 0 | 0 | 23 | 20 | 3,039 | 5,551 | 144 |
| 13 770_1000 FMD- roject gmt ivision | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 782_1000 RES Leasing & Acquisition | (31) | (398) | 526 | (9,924) | 0 | (582) | (99,056) | (960) | 3,661 | (11,331) |
| Total Current Allocations | 83,848 | 83,754 | 226,785 | 145,195 | 190 | 11,631 | 679,061 | 1,552,671 | 1,424,837 | 2,682,711 |
| Less: Prior Year Allocations | 53,098 | 44,141 | 0 | 79,548 | 56 | 4,655 | 360,256 | 1,270,935 | 1,262,945 | 3,221,083 |
| Carry-Forward | 30,750 | 39,613 | 0 | 65,647 | 134 | 6,976 | 318,805 | 281,736 | 161,892 | (538,372) |
| Proposed Costs | \$114,598 | \$123,367 | \$226,785 | \$210,842 | \$324 | \$18,607 | \$997,866 | \$1,834,407 | \$1,586,729 | \$2,144,339 |

San Bernardino County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2024-2025

Actual FY 2022-2023
 12/19/2023

Summary Schedule

| Department | 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 | 736_1000 HR-Ctr for Emp Hlth & Wlln |
|--|---|------------------------------|------------------------------------|-----------------------|--|-------------------------------------|--------------------------|---|--|--|
| 1 0000_0001 Building Depreciation | \$171,575 | \$22,992 | \$186,605 | \$181,663 | \$44,358 | \$71,959 | \$30,391 | \$0 | \$0 | \$0 |
| 2 0000_0002 Compt Sftw & Equip Depr | 5,196,602 | 45,096 | 999,412 | 257,723 | 3,458 | 75,827 | 0 | 0 | 0 | 31,175 |
| 3 0000_0003 PFMD Utilities | 238,165 | 37,670 | 166,701 | 48,934 | 43,123 | 39,485 | 24,073 | 0 | 0 | 0 |
| 4 171_1000 County Counsel | (14,652) | (1,509) | 171,030 | 49,069 | (817) | (69,459) | (11,583) | 0 | 0 | 0 |
| 5 340_1000 Aud-Contr/Treas/Tax Coll | 195,191 | 15,509 | 126,656 | 46,237 | 31,513 | 42,899 | 17,455 | 2,867 | 2,620 | 11,720 |
| 6 720_1000 Human Resources | 252,691 | 11,192 | 285,970 | 14,068 | 22,474 | 46,084 | 15,986 | 901 | 376 | 8,411 |
| 7 110_1000 County Admin Office | 164,505 | 10,648 | 98,318 | 12,829 | 22,680 | 40,129 | 15,995 | 0 | 0 | 8,514 |
| 8 761_1000 Purchasing | 80,907 | 459 | 21,422 | 5,634 | 4,803 | 6,711 | 2,653 | 0 | 0 | 1,489 |
| 9 120_1000 Innovation & Technology Dept. | 42,849 | 2,789 | 25,600 | 3,340 | 5,905 | 10,449 | 4,197 | 0 | 0 | 2,217 |
| 10 7302_1000 PFMD Fac Mgmt - Maintenance | 356 | 39 | 199 | 503 | 37 | 28 | 14 | 0 | 0 | 0 |
| 11 7303_1000 PFMD Fac Mgmt - Custodial | 17,212 | 1,792 | 10,900 | 7,066 | 1,357 | 719 | 582 | 0 | 0 | 0 |
| 12 7304_1000 PFMD Fac Mgmt - Grounds | 1,608 | 191 | 1,202 | 648 | 141 | 69 | 59 | 0 | 0 | 0 |
| 13 770_1000 FMD- roject gmt ivision | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 782_1000 RES Leasing & Acquisition | (116,029) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total Current Allocations | 6,230,980 | 146,868 | 2,094,015 | 627,714 | 179,032 | 264,900 | 99,822 | 3,768 | 2,996 | 63,526 |
| Less: Prior Year Allocations | 5,411,034 | 128,606 | 1,591,492 | 647,280 | 133,833 | 7,350 | 50,125 | 279 | 391 | 40,042 |
| Carry-Forward | 819,946 | 18,262 | 502,523 | (19,566) | 45,199 | 257,550 | 49,697 | 3,489 | 2,605 | 23,484 |
| Proposed Costs | \$7,050,926 | \$165,130 | \$2,596,538 | \$608,148 | \$224,231 | \$522,450 | \$149,519 | \$7,257 | \$5,601 | \$87,010 |

San Bernardino County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2024-2025

Actual FY 2022-2023
 12/19/2023

Summary Schedule

| Department | | | | 770_3100 | 780_2734 | 800_5105 | 862_5039 | 863_5060 | 883_5008 | 890_5012 | 900_5000 | 903_9900 | 920_1000 |
|------------------------------|-----------|-------------------------------|---|-----------------------------------|---------------------------|----------------------------------|-------------------------------|----------------|-------------------------------|----------------|----------------|--------------------------------|----------------------|
| C | S | & E | D | Capital Improvement Program | RES-Chino Agr Preserve | Hesperia Park & Recreation | SBC Transport Authority | Inland Library | Consolid Fire Agy East Vly | L.A.F.C.O. | Law Library | CFF Commission (First 5) | Behavioral Health |
| 1 | 0000_0001 | Building Depreciation | | \$0 | \$34,565 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 | \$0 |
| 2 | 0000_0002 | Compt ftw quip epr | | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 3 | 0000_0003 | PFMD Utilities | | 0 | 9,029 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 259,186 |
| 4 | 171_1000 | County Counsel | | 61,395 | 910 | 0 | 0 | 0 | 0 | 0 | 0 | (3,538) | (10,202) |
| 5 | 340_1000 | Aud-Contr/Treas/Tax Coll | | 14,010 | 366 | (9,830) | 50,875 | 3,216 | 26,404 | (1,694) | (421) | 8,840 | 342,746 |
| 6 | 720_1000 | Human Resources | | 0 | 0 | 8,147 | 45,034 | 0 | 39,126 | 2,347 | 0 | 14,467 | 409,001 |
| 7 | 110_1000 | County Admin ffice | | 0 | 0 | 0 | 0 | 0 | 0 | 2,345 | 0 | 0 | 309,308 |
| 8 | 761_1000 | Purchasing | | 15,092 | 38 | 0 | 0 | 0 | 79 | 0 | 0 | 4,479 | 65,336 |
| 9 | 120_1000 | Innovation & Technology Dept. | | 0 | 0 | 0 | 12,274 | 0 | 10,349 | 630 | 0 | 3,261 | 80,536 |
| 10 | 7302_1000 | FMD ac gmt aintenance | | 146 | 0 | 0 | 0 | 0 | 6 | 0 | 0 | 1 | 440 |
| 11 | 7303_1000 | PFMD Fac Mgmt - Custodial | | 23,164 | 0 | 0 | 0 | 0 | 12 | 0 | 0 | 0 | 17,221 |
| 12 | 7304_1000 | FMD ac gmt rounds | | 1,790 | 0 | 0 | 0 | 0 | 7 | 0 | 0 | 0 | 1,928 |
| 13 | 770_1000 | FMD- roject gmt ivision | | 809,399 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 14 | 782_1000 | RES Leasing & Acquisition | | (49,464) | (27,342) | 0 | 241 | 0 | 0 | 0 | 0 | (1,501) | (9,434) |
| Total Current Allocations | | | | 875,532 | 17,566 | (1,683) | 108,424 | 3,216 | 75,983 | 3,628 | (421) | 26,009 | 1,466,066 |
| Less: Prior Year Allocations | | | | 50,024 | 30,584 | 2,130 | 61,194 | 44 | 173,618 | 1,275 | (184) | 19,900 | 1,183,426 |
| Carry-Forward | | | | 825,508 | (13,018) | (3,813) | 47,230 | 3,172 | (97,635) | 2,353 | (237) | 6,109 | 282,640 |
| Proposed Costs | | | | <u>\$1,701,040</u> | <u>\$4,548</u> | <u>\$(5,496)</u> | <u>\$155,654</u> | <u>\$6,388</u> | <u>\$(21,652)</u> | <u>\$5,981</u> | <u>\$(658)</u> | <u>\$32,118</u> | <u>\$1,748,706</u> |

San Bernardino County, California
2 CFR Part 200 Cost Allocation Plan for Use in FY 2024-2025

Actual FY 2022-2023
 12/19/2023

Summary Schedule

| 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 | \$401,473 | \$0 | \$3,613,614 | \$0 | \$29,706,288 |
| 2 0000_0002 Compt Sftw & Equip Depr | 0 | 0 | 473,900 | 2,984 | 7,998 | 0 | 27,580,870 |
| 3 0000_0003 PFMD Utilities | 239,884 | 0 | 338,285 | 0 | 2,382,787 | 0 | 24,316,009 |
| 4 171_1000 County Counsel | 0 | 0 | 68,865 | 451 | 20,220 | (777) | 1,559,675 |
| 5 340_1000 Aud-Contr/Treas/Tax Coll | 363,308 | 100 | 672,321 | 91,409 | 818,233 | 1,044 | 16,318,595 |
| 6 720_1000 Human Resources | 366,216 | 0 | 1,490,538 | 93,325 | 337 | 0 | 16,102,853 |
| 7 110_1000 County Admin Office | 317,142 | 0 | 516,522 | 93,745 | 0 | 0 | 12,324,173 |
| 8 761_1000 Purchasing | 50,838 | 351 | 168,826 | 3,352 | 137 | 4,028 | 2,239,257 |
| 9 120_1000 Innovation & Technology Dept. | 82,576 | 0 | 134,489 | 24,409 | 331 | 0 | 3,235,422 |
| 10 7302_1000 PFMD Fac Mgmt - Maintenance | 916 | 0 | 56 | 0 | 373,504 | 0 | 394,313 |
| 11 7303_1000 PFMD Fac Mgmt - Custodial | 18,771 | 0 | 24,868 | 0 | 73,955 | 0 | 833,697 |
| 12 7304_1000 PFMD Fac Mgmt - Grounds | 1,910 | 0 | 2,341 | 0 | 19,636 | 0 | 157,350 |
| 13 770_1000 FMD- roject gmt ivision | 0 | 0 | 0 | 0 | 0 | 0 | 787,917 |
| 14 782_1000 RES Leasing & Acquisition | 0 | 0 | (28,587) | 0 | 7,039 | (1,235) | (584,998) |
| Total Current Allocations | 1,441,561 | 451 | 4,263,897 | 309,675 | 7,317,791 | 3,060 | 134,971,421 |
| Less: Prior Year Allocations | 936,349 | 331 | 3,037,353 | 210,570 | 5,947,898 | 4,549 | 107,828,367 |
| Carry-Forward | 505,212 | 120 | 1,226,544 | 99,105 | 1,369,893 | (1,489) | 26,688,684 |
| Proposed Costs | \$1,946,773 | \$571 | \$5,490,441 | \$408,780 | \$8,687,684 | \$1,571 | \$161,660,105 |