



**BETTY T. YEE**  
**California State Controller**  
Division of Accounting and Reporting

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

**County of Riverside**  
**Riverside, California**

**Date: September 30, 2016**  
**Filing Ref: RIV17**

Pursuant to federal Office of Management and Budget (OMB) Circular 2 CFR Part 225, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2016-17** fiscal year. 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. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

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

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The indirect overhead and support service costs listed in the **Exhibit A** (attached) are formally approved as actual costs for the **2014-15** fiscal year and as estimated costs for the **2016-17** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2016**, for further allocation to federal grants and contracts performed by the respective county departments.

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**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS**

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- |   |  |
|---|--|
| 1. Employee Fringe Benefits             | 17. Local Adv. Blythe Dental (ISF)                             |
| 2. County Executive Office              | 18. Liability Insurance (ISF)                                  |
| 3. Auditor-Controller                   | 19. Malpractice Insurance (ISF)                                |
| 4. Internal Audits                      | 20. Unemployment Insurance (ISF)                               |
| 5. Payroll                              | 21. Property Insurance (ISF)                                   |
| 6. County Counsel                       | 22. Safety Loss Control (ISF)                                  |
| 7. Human Resources                      | 23. Economic Development Agency<br>Facilities Management (ISF) |
| 8. Purchasing                           | 24. Flood Control Equipment (ISF)                              |
| 9. Facility Management - Administration | 25. Standard Disability Insurance (ISF)                        |
| 10. Facility Management - Energy        | 26. Record Management and Achieves (ISF)                       |
| 11. Facility Management - Parking       | 27. Printing Services (ISF)                                    |
| 12. Information Services (ISF)          | 28. Automotive Maintenance (ISF)                               |
| 13. Central Service Mail (ISF)          | 29. Occupational Health & Wellness (ISF)                       |
| 14. Supply Services (ISF)               | 30. Worker's Compensation Insurance (ISF)                      |
| 15. Exclusive Provider Option (ISF)     |  |
| 16. Local Adv. Plus Dental (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 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 costs of the county departments indicated in Section I.

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**SECTION III: CONDITIONS**

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**A. LIMITATIONS:** Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles, (2) that similar types of costs have been accorded consistent accounting treatment, and (3) that the information provided by the county that was 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 the 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 of 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 OMB Circular 2 CFR Part 225, 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:** Please note that based on the field review findings and the county provided response to the field review report the Temporary Assistance Pool (TAP) ISF has been excluded from the Section II costs for the FY 2016-17 cost plan year. There are no adjustments in the 2016-17 Cost Allocation Plan.

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#### SECTION IV: ACCEPTANCE

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COUNTY OF RIVERSIDE

BETTY T. YEE  
CALIFORNIA STATE CONTROLLER

BY Original signed by

BY Original signed by Anita Dagan for

Frankie Ezzat

**Hitomi Sekine, Bureau Chief  
Local Government Policy & Reporting  
Division of Accounting and Reporting**

Name

Assistant Auditor-Controller

Title

10-31-2016

12-16-2016

Date

Date

**Negotiated by Sandeep Singh  
Telephone (916) 445-2987**

Fiscal Year 2014/2015 Actual  
For Use In Year 2016/2017

County of Riverside  
OMB A-87 Cost Allocation Plan

Date Printed: 7/7/2016

Exhibit A

Cost Exhibit

Department	Total	10001 Board of Supervisors	10002 Assessment Appeals Board	11003 Cont & Land Acq-ACO	11004 Pension Obligation	11009 Contrib To Trial Court Funding	11010 Contribution to Other Funds	11011 Contribution to Com	11014 County Contrib to Hlth & MH
1 Building Use Allowance	\$21,353,200	\$310,131	\$2,539	-	-	-	-	-	-
2 Equipment Use Allowance	\$9,405,828	\$10,089	\$2,872	-	-	-	-	-	-
11001 County Executive Office	\$3,429,631	\$8,724	\$915	\$0	-	\$1	\$684	-	\$0
13001 Auditor Controller	\$3,141,047	\$9,356	\$2,073	\$96	-	\$694	\$602	-	\$176
13002 Internal Audit Specialized Accounting	\$1,144,727	\$72,384	\$999	\$0	-	\$0	\$17	-	\$0
13003 Payroll	\$40,987	\$112	\$22	-	-	-	-	-	-
15001 County Counsel	\$2,804,804	\$321,147	\$14,133	-	-	-	-	-	-
11301 Human Resources	\$2,530,070	\$5,155	\$469	-	-	-	-	-	-
73001 Purchasing	\$1,764,135	\$2,814	\$118	-	-	-	-	-	-
72001 EDA FM - Admin	\$267,515	-	-	-	-	-	-	-	-
72006 EDA Energy	\$7,884,000	\$241,743	-	-	-	-	-	-	-
72007 EDA Parking	\$188,411	-	\$1,766	-	-	-	-	-	-
<b>Total Actual Costs</b>	<b>\$53,954,354</b>	<b>\$979,634</b>	<b>\$25,905</b>	<b>\$96</b>	<b>-</b>	<b>\$695</b>	<b>\$1,303</b>	<b>-</b>	<b>\$176</b>
<b>Roll Forward Amounts</b>	<b>\$5,136,128</b>	<b>\$179,491</b>	<b>(\$100,001)</b>	<b>\$25</b>	<b>-</b>	<b>(\$374)</b>	<b>(\$2,104)</b>	<b>-</b>	<b>(\$382)</b>
<b>Regular Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>One-Time Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Costs</b>	<b>\$59,090,482</b>	<b>\$1,159,125</b>	<b>(\$74,095)</b>	<b>\$121</b>	<b>-</b>	<b>\$321</b>	<b>(\$801)</b>	<b>-</b>	<b>(\$206)</b>

County of Riverside  
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	11017 Domestic Violence	11021 Interest on Trans & Teeter	11022 Lease- Purchase Long Term	11029 Legislative- Admin Support	11030 Leased Court Facilities	11033 Confidential Court Orders	11034 Teeter Debt Service	11035 Mitigation Project Operation
1 Building Use Allowance	\$21,353,200	-	-	-	-	-	-	-	-
2 Equipment Use Allowance	\$9,405,828	-	-	-	-	-	-	-	-
11001 County Executive Office	\$3,429,631	-	\$53	-	\$1,958	-	\$380	\$0	\$0
13001 Auditor Controller	\$3,141,047	-	\$187	-	\$1,215	-	\$188	\$139	\$571
13002 Internal Audit Specialized Accounting	\$1,144,727	-	\$1	-	\$51	-	\$10	\$0	\$0
13003 Payroll	\$40,987	-	-	-	-	-	-	-	-
15001 County Counsel	\$2,804,804	-	-	-	\$32,110	-	-	\$435	-
11301 Human Resources	\$2,530,070	-	-	-	\$195	-	-	-	-
73001 Purchasing	\$1,764,135	-	-	-	\$438	-	\$25	\$8	-
72001 EDA FM - Admin	\$267,515	-	-	-	-	-	-	-	-
72006 EDA Energy	\$7,884,000	-	-	-	-	-	-	-	-
72007 EDA Parking	\$188,411	-	-	-	-	-	-	-	-
<b>Total Actual Costs</b>	<b>\$53,954,354</b>	-	<b>\$221</b>	-	<b>\$35,966</b>	-	<b>\$802</b>	<b>\$583</b>	<b>\$571</b>
<b>Roll Forward Amounts</b>	<b>\$5,139,128</b>	-	<b>\$14</b>	-	<b>\$31,996</b>	-	<b>\$204</b>	<b>(\$862)</b>	<b>\$74</b>
<b>Regular Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>One-Time Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	<b>\$59,090,482</b>	-	<b>\$235</b>	-	<b>\$67,962</b>	-	<b>\$806</b>	<b>(\$279)</b>	<b>\$644</b>

Fiscal Year 2014/2015 Actual  
For Use In Year 2016/2017

County of Riverside  
OMB A-87 Cost Allocation Plan

Date Printed: 7/7/2016

Exhibit A

Cost Exhibit (continued)

Department	Total	11036 Wc-Mshcp	11037 Devel. Impact Fee Op Org	11038 EO Subfund Operations	11039 Court Facilities	11040 Pension Obligation Bonds	11042 Cap Imp Prg-Capital Projects	11043 Court Reporting Transcripts	11044 Grand Jury Admin
1 Building Use Allowance	\$21,353,200	-	-	-	-	-	-	-	-
2 Equipment Use Allowance	\$9,405,826	-	-	-	-	-	-	-	-
11001 County Executive Office	\$3,429,631	\$2,326	\$792	\$435	\$1,537	\$0	-	\$1,038	\$1,255
13001 Auditor Controller	\$3,141,047	\$415	\$1,869	\$602	\$843	\$698	\$724	\$2,314	\$2,995
13002 Internal Audit Specialized Accounting	\$1,144,727	\$60	\$20	\$11	\$40	\$0	-	\$26	\$8
13003 Payroll	\$40,987	-	-	\$1	-	-	-	-	\$3
15001 County Counsel	\$2,804,804	-	-	\$733	-	-	\$813	-	\$27,469
11301 Human Resources	\$2,530,070	-	-	-	-	-	-	-	\$144
73001 Purchasing	\$1,784,135	-	\$59	\$118	\$598	-	-	\$34	\$8
72001 EDA FM - Admin	\$267,515	-	-	-	-	-	-	-	-
72006 EDA Energy	\$7,884,000	-	-	-	-	-	-	-	-
72007 EDA Parking	\$188,411	-	-	-	-	-	-	-	-
<b>Total Actual Costs</b>	<b>\$53,954,354</b>	<b>\$2,801</b>	<b>\$2,740</b>	<b>\$1,900</b>	<b>\$3,018</b>	<b>\$698</b>	<b>\$1,537</b>	<b>\$3,411</b>	<b>\$31,883</b>
<b>Roll Forward Amounts</b>	<b>\$5,136,128</b>	<b>\$752</b>	<b>(\$684)</b>	<b>(\$981)</b>	<b>\$1,052</b>	<b>(\$1,030)</b>	<b>\$638</b>	<b>(\$406)</b>	<b>\$26,094</b>
<b>Regular Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>One-Time Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Costs</b>	<b>\$59,090,482</b>	<b>\$3,553</b>	<b>\$2,057</b>	<b>\$919</b>	<b>\$4,070</b>	<b>(\$331)</b>	<b>\$2,175</b>	<b>\$3,005</b>	<b>\$57,977</b>

County of Riverside  
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	11050 Natl Pollutant Dschrg Elim Sys	11051 Tobacco Settlement	11060 Riv Co Low Income Health Prog	11099 Indigent Defense	11303 Air Quality Division	11306 Delta Dental PPO	11307 Property Insurance	11308 Workers Compensation
1 Building Use Allowance	\$21,353,200	-	-	-	-	-	-	-	-
2 Equipment Use Allowance	\$9,405,828	-	-	-	-	-	-	-	-
11001 County Executive Office	\$3,429,631	\$846	-	\$226	\$18,932	\$404	\$356	\$5,233	\$5,982
13001 Auditor Controller	\$3,141,047	\$542	\$62	\$8,057	\$2,904	\$1,621	\$436	\$1,030	\$103,955
13002 Internal Audit Specialized Accounting	\$1,144,727	\$22	-	\$6	\$214	\$10	\$9	\$942	\$981
13003 Payroll	\$40,987	\$5	-	-	-	\$4	-	\$3	\$83
15001 County Counsel	\$2,804,804	\$960	-	-	\$2,014	-	-	-	-
11301 Human Resources	\$2,530,070	\$187	-	-	-	\$187	\$23,569	\$94	\$14,866
73001 Purchasing	\$1,764,135	-	-	\$320	-	\$42	-	-	\$564
72001 EDA FM - Admin	\$267,515	-	-	-	-	-	-	-	-
72006 EDA Energy	\$7,884,000	-	-	-	-	\$107	-	-	\$375
72007 EDA Parking	\$188,411	-	-	-	-	\$18,048	-	-	-
<b>Total Actual Costs</b>	<b>\$53,954,354</b>	<b>\$2,562</b>	<b>\$62</b>	<b>\$8,608</b>	<b>\$24,063</b>	<b>\$20,425</b>	<b>\$24,371</b>	<b>\$7,302</b>	<b>\$126,786</b>
<b>Roll Forward Amounts</b>	<b>\$5,136,128</b>	<b>\$809</b>	<b>(\$519)</b>	<b>(\$93,480)</b>	<b>\$8,144</b>	<b>\$18,639</b>	<b>\$13,173</b>	<b>\$427</b>	<b>\$34,237</b>
<b>Regular Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>One-Time Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Costs</b>	<b>\$59,090,482</b>	<b>\$3,171</b>	<b>(\$457)</b>	<b>(\$84,871)</b>	<b>\$32,208</b>	<b>\$39,263</b>	<b>\$37,544</b>	<b>\$7,729</b>	<b>\$161,023</b>

Fiscal Year 2014/2015 Actual  
For Use In Year 2016/2017

County of Riverside  
OMB A-87 Cost Allocation Plan

Date Printed: 7/7/2016

Exhibit A

Cost Exhibit (continued)

Department	Total	11309 Malpractice Insurance	11310 Liability Insurance	11311 Unemployment Insurance	11312 STD Disability Insurance	11313 Safety Loss Control	11314 LTD Insurance ISF	11318 Temporary Assistance	11320 Exclusive Provider Option
1 Building Use Allowance	\$21,353,200	-	-	-	-	-	-	-	-
2 Equipment Use Allowance	\$9,405,828	-	-	-	-	-	-	-	-
11001 County Executive Office	\$3,429,631	\$1,601	\$7,840	\$152	\$226	\$1,588	-	\$2,974	\$12,806
13001 Auditor Controller	\$3,141,047	\$2,683	\$14,642	\$209	\$245	\$1,410	\$109	\$2,341	\$42,912
13002 Internal Audit Specialized Accounting	\$1,144,727	\$849	\$51,354	\$811	\$813	\$41	-	\$885	\$331
13003 Payroll	\$40,987	\$4	\$56	-	-	\$29	-	\$87	\$83
15001 County Counsel	\$2,804,804	-	-	-	-	-	-	-	-
11301 Human Resources	\$2,530,070	\$187	\$2,764	-	-	\$1,805	-	\$2,653	\$29,037
73001 Purchasing	\$1,784,136	-	\$584	\$67	-	\$598	-	\$783	\$952
72001 EDA FM - Admin	\$267,516	-	-	-	-	-	-	-	-
72006 EDA Energy	\$7,884,000	-	\$321	-	-	\$590	-	\$1,073	\$1,394
72007 EDA Parking	\$188,411	-	\$782	-	-	\$185	-	-	-
<b>Total Actual Costs</b>	<b>\$53,954,354</b>	<b>\$5,325</b>	<b>\$78,334</b>	<b>\$1,239</b>	<b>\$1,283</b>	<b>\$6,247</b>	<b>\$109</b>	<b>\$10,796</b>	<b>\$87,516</b>
<b>Roll Forward Amounts</b>	<b>\$5,136,128</b>	<b>\$537</b>	<b>(\$8,128)</b>	<b>(\$11,359)</b>	<b>(\$551)</b>	<b>(\$6,931)</b>	<b>-</b>	<b>(\$8,767)</b>	<b>\$13,999</b>
<b>Regular Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>One-Time Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Costs</b>	<b>\$59,090,482</b>	<b>\$5,861</b>	<b>\$70,206</b>	<b>(\$10,120)</b>	<b>\$733</b>	<b>(\$684)</b>	<b>\$109</b>	<b>\$2,008</b>	<b>\$101,514</b>



County of Riverside  
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	11329							
		11321 Internal Service Fund	11322 Employee Assistance Services	11324 United Concordia Preferred	11325 Local Advantage Blythe Dental	11326 Local Advantage Plus Dental	11328 Freedom Dental Plan	Occupational Health & Wellness	11330 Wellness Program
1 Building Use Allowance	\$21,353,200	-	-	-	-	-	-	-	-
2 Equipment Use Allowance	\$9,405,828	-	-	-	-	-	-	-	-
11001 County Executive Office	\$3,429,631	-	\$1,018	-	\$2	\$48	-	\$2,683	\$649
13001 Auditor Controller	\$3,141,047	\$154	\$1,236	-	\$222	\$298	-	\$2,194	\$545
13002 Internal Audit Specialized Accounting	\$1,144,727	-	\$26	-	\$0	\$1	-	\$69	\$24
13003 Payroll	\$40,987	-	\$22	-	-	-	-	\$45	\$6
15001 County Counsel	\$2,804,804	-	-	-	-	-	-	-	-
11301 Human Resources	\$2,530,070	-	\$1,134	-	\$107	\$3,450	-	\$2,008	\$2,746
73001 Purchasing	\$1,764,135	-	\$101	-	-	-	-	\$1,398	\$160
72001 EDA FM - Admin	\$267,515	-	-	-	-	-	-	-	-
72006 EDA Energy	\$7,884,000	-	\$423	-	-	-	-	\$3,014	-
72007 EDA Parking	\$188,411	-	-	-	-	-	-	-	-
<b>Total Actual Costs</b>	<b>\$53,954,354</b>	<b>\$154</b>	<b>\$3,961</b>	<b>-</b>	<b>\$331</b>	<b>\$3,797</b>	<b>-</b>	<b>\$11,391</b>	<b>\$4,428</b>
<b>Roll Forward Amounts</b>	<b>\$5,136,128</b>	<b>\$17</b>	<b>\$862</b>	<b>-</b>	<b>\$154</b>	<b>\$1,796</b>	<b>-</b>	<b>\$2,682</b>	<b>-</b>
<b>Regular Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>One-Time Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Costs</b>	<b>\$59,090,482</b>	<b>\$172</b>	<b>\$4,922</b>	<b>-</b>	<b>\$485</b>	<b>\$5,593</b>	<b>-</b>	<b>\$14,074</b>	<b>\$4,428</b>

Fiscal Year 2014/2015 Actual  
For Use In Year 2016/2017

County of Riverside  
OMB A-87 Cost Allocation Plan

Date Printed: 7/7/2016

Exhibit A

Cost Exhibit (continued)

Department	Total	12003 Records							
		11501 CFD Assessment Dist Admin	12001 Assessor	12002 County Clerk-Recorder	Mgmt & Archives Program	12004 CREST	14001 Treasurer- Tax Collector	17001 Registrar of Voters	19001 AgencyAdminist ration
1 Building Use Allowance	\$21,353,200	-	\$263,345	\$4,328	-	-	\$29,281	-	\$4,203
2 Equipment Use Allowance	\$9,405,828	-	\$181,741	\$291,367	-	-	\$54,789	\$119,428	-
11001 County Executive Office	\$3,429,631	\$475	\$19,051	\$12,872	\$1,292	\$4,011	\$9,981	\$6,813	\$2,874
13001 Auditor Controller	\$3,141,047	\$729	\$14,627	\$25,532	\$3,747	\$2,781	\$33,647	\$36,086	\$7,103
13002 Internal Audit Specialized Accounting	\$1,144,727	\$12	\$5,735	\$38,563	\$2,191	\$103	\$40,210	\$1,197	\$47,531
13003 Payroll	\$40,987	\$8	\$389	\$342	\$30	\$41	\$198	\$108	\$62
15001 County Counsel	\$2,804,804	\$1,489	\$148,920	\$56,745	-	-	\$101,534	\$30,986	\$1,477
11301 Human Resources	\$2,530,070	\$423	\$23,475	\$25,959	\$1,496	\$1,605	\$11,298	\$2,870	\$2,154
73001 Purchasing	\$1,764,135	\$51	\$2,966	\$6,927	\$623	\$2,318	\$2,410	\$2,073	\$826
72001 EDA FM - Admin	\$267,515	-	-	-	-	-	-	-	\$6,899
72006 EDA Energy	\$7,884,000	-	\$305,302	\$44,357	\$8,133	-	\$90,943	\$10,056	\$14,855
72007 EDA Parking	\$188,411	-	\$3,152	\$3,461	\$741	\$247	\$3,770	\$495	\$620
<b>Total Actual Costs</b>	<b>\$53,954,354</b>	<b>\$3,185</b>	<b>\$968,702</b>	<b>\$510,452</b>	<b>\$18,253</b>	<b>\$11,105</b>	<b>\$378,063</b>	<b>\$210,111</b>	<b>\$88,595</b>
<b>Roll Forward Amounts</b>	<b>\$5,136,128</b>	<b>\$1,738</b>	<b>(\$45,243)</b>	<b>\$77,404</b>	<b>(\$1,081)</b>	<b>\$398</b>	<b>\$64,979</b>	<b>\$5,399</b>	<b>(\$26,602)</b>
<b>Regular Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>One-Time Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Costs</b>	<b>\$59,090,482</b>	<b>\$4,924</b>	<b>\$923,459</b>	<b>\$587,856</b>	<b>\$17,172</b>	<b>\$11,503</b>	<b>\$443,041</b>	<b>\$215,511</b>	<b>\$61,993</b>

County of Riverside  
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Exhibit A

Cost Exhibit (continued)

Department	Total	19002 HUD- CDBG Home Grants	19003 Workforce Development	19004 Housing Authority (County)	19005 Single Family Revenue Bond	19006 Home Grant Program	19007 EDA/County Free Library	19008 EDA/Community Centers	19009 Successor Agency to the RDA
1 Building Use Allowance	\$21,353,200	-	\$3,334	-	-	-	\$60,366	-	-
2 Equipment Use Allowance	\$9,405,828	-	-	-	-	-	-	-	-
11001 County Executive Office	\$3,429,631	\$323	\$11,789	\$8,436	\$3,374	\$267	\$5,521	\$28	\$18,938
13001 Auditor Controller	\$3,141,047	\$7,900	\$10,265	\$2,687	\$2,112	\$1,484	\$10,155	\$1,040	\$2,446
13002 Internal Audit Specialized Accounting	\$1,144,727	\$1,212	\$8,736	\$3,211	\$87	\$118	\$873	\$1	\$34
13003 Payroll	\$40,987	-	\$228	\$234	-	-	\$14	-	-
15001 County Counsel	\$2,804,804	\$2,156	\$2,779	\$15,521	\$2,069	\$2,311	\$947	-	\$6,478
11301 Human Resources	\$2,530,070	-	\$12,428	\$12,455	-	-	\$740	-	-
73001 Purchasing	\$1,784,135	\$337	\$3,666	\$8	\$388	\$8	\$2,756	\$101	\$51
72001 EDA FM - Admin	\$287,515	\$69	-	\$3,449	-	-	-	-	-
72006 EDA Energy	\$7,884,000	-	\$7,073	-	-	-	\$87,975	-	-
72007 EDA Parking	\$188,411	\$536	\$118	\$118	-	-	-	-	-
<b>Total Actual Costs</b>	<b>\$53,954,354</b>	<b>\$12,532</b>	<b>\$80,417</b>	<b>\$46,119</b>	<b>\$8,030</b>	<b>\$4,189</b>	<b>\$169,345</b>	<b>\$1,170</b>	<b>\$27,946</b>
<b>Roll Forward Amounts</b>	<b>\$5,136,128</b>	<b>(\$3,331)</b>	<b>\$10,993</b>	<b>(\$49,616)</b>	<b>(\$5,972)</b>	<b>(\$4,508)</b>	<b>\$15,913</b>	<b>(\$2,042)</b>	<b>\$3,383</b>
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	<b>\$59,090,482</b>	<b>\$9,201</b>	<b>\$71,410</b>	<b>(\$3,498)</b>	<b>\$2,057</b>	<b>(\$320)</b>	<b>\$186,259</b>	<b>(\$872)</b>	<b>\$31,330</b>

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Exhibit A

Cost Exhibit (continued)

Department	Total	19010 Economic Development	19107 County Airports	19201 Fair And National Date Fest	19301 Edward Dean Museum	21001 Superior Court of CA	22001 District Attorney	22002 District Attorney Forensic	23001 Riv Co Dep of Child Supt Svcs
1 Building Use Allowance	\$21,353,200	-	\$3,555	\$508	\$209	\$29,594	\$2,100,749	-	\$1,337
2 Equipment Use Allowance	\$9,405,828	-	-	-	-	-	\$289,894	-	-
11001 County Executive Office	\$3,429,631	\$2,851	\$1,837	\$2,940	\$252	-	\$116,914	\$370	\$36,906
13001 Auditor Controller	\$3,141,047	\$5,851	\$7,760	\$5,289	\$1,932	-	\$41,443	\$554	\$12,809
13002 Internal Audit Specialized Accounting	\$1,144,727	\$74	\$348	\$972	\$6	-	\$40,351	\$9	\$2,832
13003 Payroll	\$40,987	\$35	\$24	\$50	\$6	-	\$1,415	-	\$810
15001 County Counsel	\$2,804,804	\$654	\$8,097	\$205	\$48	-	\$3,865	-	\$274
11301 Human Resources	\$2,530,070	\$18,071	\$889	\$951	\$211	-	\$51,697	-	\$48,312
73001 Purchasing	\$1,784,135	\$1,836	\$1,365	\$960	\$312	-	\$7,868	\$76	\$4,095
72001 EDA FM - Admin	\$287,515	-	-	\$1,809	-	-	-	-	-
72006 EDA Energy	\$7,884,000	-	\$8,216	\$1,222	\$503	-	\$52,842	-	\$52,151
72007 EDA Parking	\$188,411	\$1,484	\$495	-	-	-	\$11,773	-	\$4,450
<b>Total Actual Costs</b>	<b>\$53,954,354</b>	<b>\$28,858</b>	<b>\$32,585</b>	<b>\$14,806</b>	<b>\$3,481</b>	<b>\$29,594</b>	<b>\$2,718,611</b>	<b>\$1,008</b>	<b>\$163,777</b>
<b>Roll Forward Amounts</b>	<b>\$5,136,128</b>	<b>-</b>	<b>(\$43,626)</b>	<b>(\$51,631)</b>	<b>(\$35,302)</b>	<b>(\$183,876)</b>	<b>(\$120,027)</b>	<b>\$29</b>	<b>\$42,546</b>
<b>Regular Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>One-Time Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Costs</b>	<b>\$59,090,482</b>	<b>\$28,858</b>	<b>(\$11,041)</b>	<b>(\$36,725)</b>	<b>(\$31,822)</b>	<b>(\$184,283)</b>	<b>\$2,598,585</b>	<b>\$1,038</b>	<b>\$206,323</b>

Exhibit A

Cost Exhibit (continued)

Department	Total	24013 LOPD							
		24001 Public Defender	Capital Defenders	25001 Sheriff Administration	25002 Sheriff Support	25003 Sheriff Patrol	25004 Sheriff Correction	25005 Sheriff Court Services	25006 CAC Security
1 Building Use Allowance	\$21,353,200	\$24,600	-	\$26,641	\$46,088	\$1,519,058	\$5,116,296	\$15,220	\$5,286
2 Equipment Use Allowance	\$9,405,828	\$29,745	-	\$561,785	\$1,622,671	\$2,083,369	\$661,945	\$117,984	\$1,300
11001 County Executive Office	\$3,429,631	\$32,702	-	\$54,169	\$33,950	\$246,191	\$160,448	\$22,079	\$513
13001 Auditor Controller	\$3,141,047	\$13,103	-	\$12,811	\$154,393	\$200,613	\$111,942	\$19,658	\$1,322
13002 Internal Audit Specialized Accounting	\$1,144,727	\$728	-	\$8,605	\$876	\$25,495	\$4,140	\$570	\$13
13003 Payroll	\$40,987	\$462	-	\$107	\$702	\$3,615	\$3,122	\$397	\$8
15001 County Counsel	\$2,804,804	-	-	\$152,410	-	-	-	-	-
11301 Human Resources	\$2,530,070	\$45,861	-	\$32,802	\$101,232	\$142,681	\$116,694	\$13,269	\$203
73001 Purchasing	\$1,764,135	\$4,676	-	\$3,388	\$11,005	\$64,158	\$39,114	\$2,334	\$59
72001 EDA FM - Admin	\$267,515	-	-	-	-	\$28	-	-	-
72006 EDA Energy	\$7,884,000	\$19,750	-	\$772	\$240,813	\$368,652	\$1,403,051	\$33,410	\$4,551
72007 EDA Parking	\$188,411	\$588	-	\$1,649	\$966	\$118	\$842	-	-
<b>Total Actual Costs</b>	<b>\$53,954,354</b>	<b>\$172,214</b>	<b>-</b>	<b>\$854,129</b>	<b>\$2,212,686</b>	<b>\$4,653,978</b>	<b>\$7,617,592</b>	<b>\$224,951</b>	<b>\$13,253</b>
<b>Roll Forward Amounts</b>	<b>\$5,136,128</b>	<b>(\$54,444)</b>	<b>-</b>	<b>\$107,869</b>	<b>\$1,585,474</b>	<b>\$315,917</b>	<b>\$381,415</b>	<b>\$51,042</b>	<b>\$2,623</b>
<b>Regular Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>One-Time Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Costs</b>	<b>\$59,090,482</b>	<b>\$117,770</b>	<b>-</b>	<b>\$961,999</b>	<b>\$3,798,169</b>	<b>\$4,969,895</b>	<b>\$7,999,007</b>	<b>\$275,993</b>	<b>\$15,875</b>

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Exhibit A

Cost Exhibit (continued)

Department	Total	25007 Ben Clark Training Center	25010 Sheriff Coroner	25011 Public Administration	25051 Sheriff Cal-ID	25052 Sheriff Cal-DNA	25053 Sheriff Cal-Photo	26001 Juvenile Hall	26002 Probation
1 Building Use Allowance	\$21,353,200	\$230,323	\$106,027	\$26,509	-	-	-	\$1,195,529	\$167,971
2 Equipment Use Allowance	\$9,405,828	\$129,318	\$47,005	\$2,017	-	-	-	\$30,535	\$101,866
11001 County Executive Office	\$3,428,631	\$10,350	\$7,311	\$1,310	\$3,235	\$655	\$103	\$27,138	\$70,352
13001 Auditor Controller	\$3,141,047	\$15,143	\$6,619	\$3,090	\$4,154	\$229	\$213	\$53,448	\$53,298
13002 Internal Audit Specialized Accounting	\$1,144,727	\$267	\$20,831	\$28,374	\$83	\$17	\$3	\$700	\$6,247
13003 Payroll	\$40,987	\$131	\$119	\$32	\$55	-	-	\$659	\$941
15001 County Counsel	\$2,804,804	-	-	\$1,248	-	-	-	\$1,464	\$29,158
11301 Human Resources	\$2,530,070	\$5,110	\$4,109	\$1,093	\$1,963	-	-	\$27,689	\$86,290
73001 Purchasing	\$1,764,135	\$11,746	\$2,334	\$615	\$1,002	\$8	\$143	\$79,662	\$15,007
72001 EDA FM - Admin	\$267,515	-	-	-	-	-	-	-	-
72005 EDA Energy	\$7,884,000	\$245,711	\$18,436	\$3,110	-	-	-	\$56,748	\$307,279
72007 EDA Parking	\$188,411	-	\$118	-	-	-	-	-	-
<b>Total Actual Costs</b>	<b>\$53,954,354</b>	<b>\$849,100</b>	<b>\$212,911</b>	<b>\$67,399</b>	<b>\$10,492</b>	<b>\$909</b>	<b>\$462</b>	<b>\$1,473,575</b>	<b>\$828,406</b>
<b>Roll Forward Amounts</b>	<b>\$5,136,128</b>	<b>\$251,520</b>	<b>\$65,884</b>	<b>\$6,431</b>	<b>\$2,738</b>	<b>(\$833)</b>	<b>\$340</b>	<b>\$103,662</b>	<b>\$314,139</b>
<b>Regular Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>One-Time Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Costs</b>	<b>\$59,090,482</b>	<b>\$900,619</b>	<b>\$278,795</b>	<b>\$73,829</b>	<b>\$13,230</b>	<b>\$76</b>	<b>\$802</b>	<b>\$1,577,126</b>	<b>\$1,142,545</b>

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Exhibit A

Cost Exhibit (continued)

Department	Total	26007							
		26004 Court Placement Care	Administration & Support	27001 Cont & Land Aqu-Fire	27002 Fire Protection	27004 Fire Protection- Contract Svc	28001 Agricultural Commissioner	29001 Local Agency Formation Comm	31002 TLMA Administrative Services
1 Building Use Allowance	\$21,353,200	-	\$264,663	-	\$21,984	-	\$7,425	-	\$16,049
2 Equipment Use Allowance	\$9,405,828	-	\$16,032	-	\$2,841,750	\$357	\$15,494	-	-
11001 County Executive Office	\$3,429,631	\$7	\$8,082	\$136	\$160,667	\$63,278	\$4,505	\$589	\$123,248
13001 Auditor Controller	\$3,141,047	\$608	\$10,162	\$362	\$139,763	\$28,173	\$3,926	\$945	\$6,778
13002 Internal Audit Specialized Accounting	\$1,144,727	\$0	\$209	\$3	\$42,402	\$1,633	\$26,020	\$15	\$139
13003 Payroll	\$40,987	-	\$153	-	\$432	\$52	\$99	\$14	\$97
15001 County Counsel	\$2,804,804	-	\$200	-	\$82,079	-	\$1,701	\$953	\$367
11301 Human Resources	\$2,530,070	-	\$8,262	-	\$59,551	\$2,848	\$4,148	\$469	\$4,314
73001 Purchasing	\$1,784,135	\$110	\$3,236	\$67	\$73,972	\$10,794	\$691	-	\$2,009
72001 EDA FM - Admin	\$267,515	-	-	-	-	-	-	-	-
72006 EDA Energy	\$7,884,000	-	\$8,667	-	\$154,749	\$4,639	\$43,951	-	\$69,056
72007 EDA Parking	\$188,411	-	\$247	-	\$1,999	-	\$989	\$118	-
<b>Total Actual Costs</b>	<b>\$53,954,354</b>	<b>\$725</b>	<b>\$319,912</b>	<b>\$569</b>	<b>\$3,379,346</b>	<b>\$109,774</b>	<b>\$108,949</b>	<b>\$3,103</b>	<b>\$222,056</b>
<b>Roll Forward Amounts</b>	<b>\$5,136,128</b>	<b>(\$143)</b>	<b>(\$1,818)</b>	<b>(\$391)</b>	<b>\$174,395</b>	<b>\$8,548</b>	<b>\$30,841</b>	<b>\$361</b>	<b>\$5,790</b>
<b>Regular Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>One-Time Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Costs</b>	<b>\$59,090,482</b>	<b>\$581</b>	<b>\$318,094</b>	<b>\$178</b>	<b>\$3,553,742</b>	<b>\$118,322</b>	<b>\$139,789</b>	<b>\$3,483</b>	<b>\$227,845</b>

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Exhibit A

Cost Exhibit (continued)

Department	Total	31003 Consolidated Counter Services	31005 Environmental Programs	31101 Building & Safety	31201 Planning	31301 Transportation	31302 Surveyor	31303 Crossing Guard	31304 Supervisory Dist No 4
1 Building Use Allowance	\$21,353,200	\$4,248	\$491	\$8,769	\$6,459	\$57,311	\$4,068	-	-
2 Equipment Use Allowance	\$9,405,828	-	-	-	\$4,500	-	-	-	-
11001 County Executive Office	\$3,429,631	\$1,559	\$596	\$4,190	\$4,097	\$37,028	\$3,075	-	\$504
13001 Auditor Controller	\$3,141,047	\$14,758	\$2,182	\$9,646	\$21,769	\$74,738	\$3,743	-	\$409
13002 Internal Audit Specialized Accounting	\$1,144,727	\$1,183	\$15	\$629	\$5,990	\$6,397	\$18,069	-	\$13
13003 Payroll	\$40,987	\$35	\$13	\$70	\$43	\$587	\$60	-	-
15001 County Counsel	\$2,804,804	\$506	\$1,020	\$926	\$36,936	\$28,115	\$985	-	-
11301 Human Resources	\$2,530,070	\$1,219	\$563	\$8,003	\$1,914	\$27,674	\$2,831	-	-
73001 Purchasing	\$1,784,135	\$724	\$211	\$12,673	\$38,575	\$51,164	\$505	-	\$8
72001 EDA FM - Admin	\$267,515	-	-	-	-	-	-	-	-
72006 EDA Energy	\$7,884,000	\$9,071	\$2,150	\$37,434	\$27,709	\$220,002	\$16,654	-	-
72007 EDA Parking	\$188,411	\$263	\$495	-	\$1,460	\$1,177	-	-	-
<b>Total Actual Costs</b>	<b>\$53,954,354</b>	<b>\$33,556</b>	<b>\$7,714</b>	<b>\$82,641</b>	<b>\$149,452</b>	<b>\$504,194</b>	<b>\$49,990</b>	<b>-</b>	<b>\$934</b>
<b>Roll Forward Amounts</b>	<b>\$5,136,128</b>	<b>\$3,321</b>	<b>\$1,758</b>	<b>(\$22,655)</b>	<b>\$54,742</b>	<b>\$163,092</b>	<b>\$25,820</b>	<b>-</b>	<b>\$324</b>
<b>Regular Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>One-Time Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Costs</b>	<b>\$59,090,482</b>	<b>\$36,877</b>	<b>\$9,473</b>	<b>\$59,985</b>	<b>\$204,194</b>	<b>\$667,286</b>	<b>\$75,811</b>	<b>-</b>	<b>\$1,259</b>



Exhibit A

Cost Exhibit (continued)

Department	Total	31305	31307	31308 TLMA	31401 Code	41001 MH-Public	41002 Mental	41003 Detention	41004 MH
		Transportation Const Projects	Transportation Equipment	ALUC	Enforcement	Guardian	Health Treatment		Administration
1 Building Use Allowance	\$21,353,200	-	-	-	\$49,723	-	-	-	-
2 Equipment Use Allowance	\$9,405,828	-	-	-	\$4,445	-	-	-	-
11001 County Executive Office	\$3,429,631	\$114,390	\$4,545	\$325	\$8,589	\$22,899	\$105,663	\$6,549	\$24,566
13001 Auditor Controller	\$3,141,047	\$31,703	\$17,931	\$2,860	\$10,160	\$3,299	\$94,483	\$3,349	\$19,243
13002 Internal Audit Specialized Accounting	\$1,144,727	\$20,027	\$118	\$9	\$3,691	\$95	\$12,857	\$169	\$1,922
13003 Payroll	\$40,987	-	\$45	\$9	\$140	\$63	\$2,026	\$122	\$456
15001 County Counsel	\$2,804,804	-	-	\$3,257	\$95,911	\$649,906	-	-	\$95,786
11301 Human Resources	\$2,530,070	-	\$1,970	\$187	\$7,175	\$2,907	\$90,819	\$4,295	\$136,714
73001 Purchasing	\$1,784,135	\$20,442	\$17,964	\$1,769	\$6,910	\$3,783	\$112,894	\$2,115	\$17,266
72001 EDA FM - Admin	\$267,515	-	-	-	-	-	-	-	-
72006 EDA Energy	\$7,884,000	(\$4)	\$23,848	-	\$24,022	-	\$115,776	-	\$5,839
72007 EDA Parking	\$188,411	-	-	-	-	-	\$19,778	-	\$1,236
<b>Total Actual Costs</b>	<b>\$53,954,354</b>	<b>\$186,558</b>	<b>\$66,421</b>	<b>\$8,416</b>	<b>\$209,767</b>	<b>\$682,954</b>	<b>\$554,315</b>	<b>\$16,599</b>	<b>\$303,028</b>
<b>Roll Forward Amounts</b>	<b>\$5,136,128</b>	<b>(\$83,937)</b>	<b>\$39,767</b>	<b>\$556</b>	<b>(\$687,600)</b>	<b>(\$17,569)</b>	<b>\$38,860</b>	<b>\$4,115</b>	<b>\$20,448</b>
<b>Regular Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>One-Time Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	<b>\$59,090,482</b>	<b>\$102,621</b>	<b>\$106,188</b>	<b>\$8,971</b>	<b>(\$477,833)</b>	<b>\$665,385</b>	<b>\$593,175</b>	<b>\$20,713</b>	<b>\$323,476</b>

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County of Riverside  
OMB A-87 Cost Allocation Plan

Date Printed: 7/7/2016

Exhibit A

Cost Exhibit (continued)

Department	Total	41005 Mental Health Substance Abuse	42001 Public Health	42002 California Childrens Services	42003 CHA Admin	42004 Environmental Health	42006 Animal Control Services	42007 Public Health Ambulatory Care	43001 Riv Co Regional Medical Center
1 Building Use Allowance	\$21,353,200	-	\$22,180	-	-	\$2,125	\$954,129	\$148,930	\$8,710
2 Equipment Use Allowance	\$9,405,828	-	\$260,389	\$4,219	-	\$48,808	\$39,357	\$26,601	-
11001 County Executive Office	\$3,429,631	\$9,965	\$96,181	\$14,808	-	\$22,957	\$31,193	\$55,294	\$472,344
13001 Auditor Controller	\$3,141,047	\$10,909	\$117,303	\$8,446	-	\$18,615	\$40,313	\$31,639	\$479,872
13002 Internal Audit Specialized Accounting	\$1,144,727	\$258	\$7,309	\$9,707	-	\$805	\$32,266	\$858	\$27,526
13003 Payroll	\$40,987	\$280	\$1,114	\$294	-	\$377	\$428	\$547	\$5,911
15001 County Counsel	\$2,804,804	\$1,944	\$3,698	-	\$1,882	\$2,926	\$44	-	\$17,553
11301 Human Resources	\$2,530,070	\$10,388	\$122,936	\$12,333	-	\$19,088	\$20,121	\$27,114	\$435,440
73001 Purchasing	\$1,764,135	\$14,856	\$23,917	\$2,579	-	\$5,384	\$42,544	\$38,457	\$523,822
72001 EDA FM - Admin	\$267,515	-	-	-	-	-	-	-	-
72006 EDA Energy	\$7,884,000	-	\$123,594	\$8,613	-	\$16,687	\$74,467	\$115,889	\$222,489
72007 EDA Parking	\$188,411	-	\$1,881	-	-	\$1,831	\$1,242	-	\$495
<b>Total Actual Costs</b>	<b>\$53,954,354</b>	<b>\$48,579</b>	<b>\$780,452</b>	<b>\$58,799</b>	<b>\$1,882</b>	<b>\$139,601</b>	<b>\$1,238,103</b>	<b>\$445,130</b>	<b>\$2,194,162</b>
<b>Roll Forward Amounts</b>	<b>\$5,136,128</b>	<b>(\$3,887)</b>	<b>\$183,933</b>	<b>\$18,636</b>	<b>-</b>	<b>(\$91,977)</b>	<b>\$317,824</b>	<b>\$162,898</b>	<b>\$818,003</b>
<b>Regular Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>One-Time Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Costs</b>	<b>\$59,090,482</b>	<b>\$44,892</b>	<b>\$964,384</b>	<b>\$75,435</b>	<b>\$1,882</b>	<b>\$47,624</b>	<b>\$1,553,927</b>	<b>\$608,027</b>	<b>\$3,012,165</b>

Exhibit A

Cost Exhibit (continued)

Department	Total	43002 Med Indigent Services Program	43003 Correctional Health Systems	45001 Department of Waste Resources	51001 DPSS Administration	51003 DPSS Categorical Aid	51004 DPSS Other Aid	51006 DPSS - Homeless	52001 Local Initiative Admin DCA
1 Building Use Allowance	\$21,353,200	-	-	-	\$352,465	-	-	-	-
2 Equipment Use Allowance	\$9,405,828	-	\$2,037	-	-	-	-	-	-
11001 County Executive Office	\$3,429,631	\$3,310	\$51,301	\$70,112	\$348,051	-	\$538	\$156	\$3,679
13001 Auditor Controller	\$3,141,047	\$37,378	\$4,313	\$53,233	\$7,760	\$10,186	\$3,139	\$705	\$4,626
13002 Internal Audit Specialized Accounting	\$1,144,727	\$54	\$545	\$3,408	\$42,544	-	-	\$1,263	\$340
13003 Payroll	\$40,987	\$74	\$336	\$336	\$8,379	-	-	-	\$66
15001 County Counsel	\$2,804,804	-	-	\$8,663	\$572,129	-	-	-	\$162
11301 Human Resources	\$2,530,070	\$3,126	\$15,841	\$22,921	\$391,674	-	-	-	\$14,023
73001 Purchasing	\$1,764,135	\$2,334	\$9,648	\$37,547	\$109,771	-	\$84	\$1,516	\$2,916
72001 EDA FM - Admin	\$267,515	-	-	-	-	-	-	-	-
72006 EDA Energy	\$7,884,000	-	-	-	\$353,431	-	-	-	-
72007 EDA Parking	\$188,411	-	-	\$465	\$2,066	-	-	-	\$353
<b>Total Actual Costs</b>	<b>\$53,954,354</b>	<b>\$46,277</b>	<b>\$64,024</b>	<b>\$195,714</b>	<b>\$2,188,269</b>	<b>\$10,186</b>	<b>\$3,762</b>	<b>\$3,639</b>	<b>\$26,165</b>
<b>Roll Forward Amounts</b>	<b>\$5,136,128</b>	<b>\$6,980</b>	<b>\$49,883</b>	<b>\$2,828</b>	<b>\$585,044</b>	<b>\$2,433</b>	<b>\$1,053</b>	<b>\$2,012</b>	<b>\$12,871</b>
<b>Regular Adjustments</b>									
<b>One-Time Adjustments</b>									
<b>Total Claimable Costs</b>	<b>\$59,090,482</b>	<b>\$53,258</b>	<b>\$133,907</b>	<b>\$199,543</b>	<b>\$2,753,313</b>	<b>\$12,619</b>	<b>\$4,814</b>	<b>\$5,652</b>	<b>\$39,036</b>

Fiscal Year 2014/2015 Actual  
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Exhibit A

Cost Exhibit (continued)

Department	Total	52002 DCA- Local Initiative Program	52003 DCA- Other Programs	53001 Office of Aging-Title III	54001 Veterans Services	63001 Cooperative Extension	72002 EDA- Custodial Services	72003 EDA- Maintenance Services	72004 EDA-Real Estate
1 Building Use Allowance	\$21,353,200	-	-	-	\$13,164	-	\$10,223	\$73,158	\$1,302,501
2 Equipment Use Allowance	\$9,405,828	-	-	-	\$874	-	-	-	-
11001 County Executive Office	\$3,429,831	\$1,901	\$446	\$9,979	\$2,823	\$682	\$9,392	\$17,284	\$49,786
13001 Auditor Controller	\$3,141,047	\$5,095	\$1,450	\$24,129	\$1,866	\$1,480	\$36,945	\$124,396	\$59,499
13002 Internal Audit Specialized Accounting	\$1,144,727	\$5,460	\$11	\$15,697	\$25	\$10,877	\$69,787	\$23,422	\$33,195
13003 Payroll	\$40,987	\$56	-	\$238	\$31	\$11	\$364	\$329	\$62
15001 County Counsel	\$2,804,804	-	-	\$6,568	\$1,886	-	-	\$877	\$34,458
11301 Human Resources	\$2,530,070	\$1,532	-	\$5,104	\$1,110	\$480	\$16,507	\$16,404	\$3,084
73001 Purchasing	\$1,764,135	\$5,721	\$160	\$13,819	\$160	-	\$2,671	\$84,751	\$6,463
72001 EDA FM - Admin	\$267,515	-	-	-	-	-	\$45,862	\$95,948	\$78,758
72006 EDA Energy	\$7,864,000	\$3,039	-	\$3,094	(\$309)	\$3,232	\$47,911	\$75,165	\$119,583
72007 EDA Parking	\$188,411	-	-	\$495	-	-	\$4,244	\$1,907	\$68,803
<b>Total Actual Costs</b>	<b>\$53,954,354</b>	<b>\$22,804</b>	<b>\$2,067</b>	<b>\$79,122</b>	<b>\$21,630</b>	<b>\$16,761</b>	<b>\$243,907</b>	<b>\$513,443</b>	<b>\$1,759,193</b>
<b>Roll Forward Amounts</b>	<b>\$5,136,128</b>	<b>(\$16,439)</b>	<b>(\$3,302)</b>	<b>\$10,989</b>	<b>(\$35,507)</b>	<b>(\$9,102)</b>	<b>\$99,114</b>	<b>\$79,874</b>	<b>\$109,834</b>
<b>Regular Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>One-Time Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Costs</b>	<b>\$59,090,482</b>	<b>\$6,365</b>	<b>(\$1,234)</b>	<b>\$90,111</b>	<b>(\$13,877)</b>	<b>\$7,659</b>	<b>\$343,021</b>	<b>\$593,317</b>	<b>\$1,866,027</b>

Exhibit A

Cost Exhibit (continued)

Department	Total	72005 EDA- Project Management	72008 EDA- Capital Projects	73003 Printing Services	73004 Supply Services	73005 Fleet Services	73006 Central Mall Services	73007 AB2766 Air Quality	74001 Information Technology
1 Building Use Allowance	\$21,353,200	\$4,654	-	-	-	\$76,811	-	-	\$36,589
2 Equipment Use Allowance	\$9,405,828	\$641	\$625	-	-	-	-	-	-
11001 County Executive Office	\$3,429,631	\$5,663	\$196	\$2,391	\$13,029	\$16,048	\$2,530	\$177	\$174,242
13001 Auditor Controller	\$3,141,047	\$21,458	\$14,851	\$4,940	\$7,418	\$39,303	\$3,328	\$589	\$156,422
13002 Internal Audit Specialized Accounting	\$1,144,727	\$12,736	\$5	\$54,139	\$1,647	\$14,781	\$47,838	\$5	\$9,344
13003 Payroll	\$40,987	\$55	-	\$38	\$23	\$111	\$20	-	\$908
15001 County Counsel	\$2,804,804	\$2,287	\$19,507	-	-	-	-	-	-
11301 Human Resources	\$2,530,070	\$2,838	-	\$1,505	\$1,087	\$4,103	\$752	-	\$58,411
73001 Purchasing	\$1,764,135	\$3,110	\$7,382	\$3,573	\$9,538	\$31,047	\$421	\$59	\$16,419
72001 EDA FM - Admin	\$287,615	\$34,702	-	-	-	-	-	-	-
72006 EDA Energy	\$7,884,000	-	-	-	-	\$67,705	-	-	\$184,418
72007 EDA Parking	\$188,411	\$3,179	-	-	-	-	-	-	\$8,267
<b>Total Actual Costs</b>	<b>\$53,954,354</b>	<b>\$91,323</b>	<b>\$42,366</b>	<b>\$66,585</b>	<b>\$32,740</b>	<b>\$249,909</b>	<b>\$54,889</b>	<b>\$829</b>	<b>\$645,019</b>
<b>Roll Forward Amounts</b>	<b>\$5,136,128</b>	<b>(\$12,089)</b>	<b>\$22,320</b>	<b>\$55,406</b>	<b>\$3,182</b>	<b>(\$122,947)</b>	<b>\$48,627</b>	<b>\$288</b>	<b>\$229,107</b>
<b>Regular Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>One-Time Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	<b>\$59,090,482</b>	<b>\$79,234</b>	<b>\$64,686</b>	<b>\$121,992</b>	<b>\$35,922</b>	<b>\$126,961</b>	<b>\$103,516</b>	<b>\$1,117</b>	<b>\$874,126</b>

Fiscal Year 2014/2015 Actual  
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Exhibit A

Cost Exhibit (continued)

Department	Total	74005 Business Systems Tech Architect	74006 RCIT Communication s Solutions	74009 RCIT Geographical Info System	924001 Trial Court Operations	925002 CORAL- General Govt	931104 Regnl Parks & Open- Space Dist	933201 Riverside County Trans Comm	937001 Van Horn Regional Treatment
1 Building Use Allowance	\$21,353,200	-	\$20,892	-	\$824,190	-	-	-	-
2 Equipment Use Allowance	\$9,405,828	-	-	-	-	-	-	-	-
11001 County Executive Office	\$3,429,631	-	\$8,253	\$1,322	-	\$126,705	\$48,895	\$2	\$33
13001 Auditor Controller	\$3,141,047	-	\$16,879	\$1,943	-	-	\$42,867	\$605	\$411
13002 Internal Audit Specialized Accounting	\$1,144,727	-	\$213	\$34	\$60,012	-	\$15,668	\$0	\$1
13003 Payroll	\$40,987	-	\$70	\$15	-	-	\$531	-	-
15001 County Counsel	\$2,804,804	-	\$85,048	-	-	-	\$11,003	-	-
11301 Human Resources	\$2,530,070	-	\$3,278	\$846	-	-	\$18,902	-	-
73001 Purchasing	\$1,764,135	-	\$25,877	\$126	-	-	\$17,814	-	\$8
72001 EDA FM - Admin	\$267,515	-	-	-	-	-	-	-	-
72006 EDA Energy	\$7,884,000	-	\$98,101	\$3,177	\$795,112	-	-	-	-
72007 EDA Parking	\$188,411	-	\$454	-	-	-	\$1,360	-	-
<b>Total Actual Costs</b>	<b>\$53,954,354</b>	-	<b>\$259,063</b>	<b>\$7,464</b>	<b>\$1,679,313</b>	<b>\$126,706</b>	<b>\$157,140</b>	<b>\$607</b>	<b>\$453</b>
<b>Roll Forward Amounts</b>	<b>\$5,136,128</b>	-	<b>(\$25,018)</b>	<b>(\$2,030)</b>	<b>\$146,239</b>	<b>\$35,885</b>	<b>\$103,990</b>	<b>(\$3,130)</b>	<b>(\$133,276)</b>
<b>Regular Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>One-Time Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	<b>\$59,090,482</b>	-	<b>\$234,046</b>	<b>\$5,433</b>	<b>\$1,825,552</b>	<b>\$162,590</b>	<b>\$261,130</b>	<b>(\$2,523)</b>	<b>(\$132,823)</b>

Exhibit A

Cost Exhibit (continued)

Department	Total	938001 RCCFC - Agency	943001 WRMD Operations	947200 Flood Cont Dist Admin	960001 Law Library	900101-915301 Various CSAs	00 All Other	2nd Alloc Remains
1 Building Use Allowance	\$21,353,200	-	-	-	-	\$9,996	\$5,770,289	-
2 Equipment Use Allowance	\$9,405,828	-	-	-	-	-	-	-
11001 County Executive Office	\$3,429,631	\$17,834	-	\$12,319	\$978	\$6,191	\$1,182	\$3
13001 Auditor Controller	\$3,141,047	\$2,322	\$123	\$67,233	\$45	\$30,505	\$48,173	\$9
13002 Internal Audit Specialized Accounting	\$1,144,727	\$3,247	-	\$13,477	\$25	\$50,444	\$11,711	\$7
13003 Payroll	\$40,987	\$44	\$51	\$473	-	\$98	\$122	-
15001 County Counsel	\$2,804,804	\$3,198	-	\$21,306	-	\$291	\$40,272	\$7
11301 Human Resources	\$2,530,070	\$1,790	-	\$40,544	-	\$4,236	\$3,876	\$2
73001 Purchasing	\$1,764,135	-	-	\$41,356	-	\$2,798	\$10,660	\$1
72001 EDA FM - Admin	\$267,515	-	-	-	-	-	-	\$1
72006 EDA Energy	\$7,884,000	-	-	-	\$108,047	\$7,418	\$1,055,625	\$1
72007 EDA Parking	\$188,411	-	-	\$1,236	-	\$989	\$4,835	-
<b>Total Actual Costs</b>	<b>\$53,954,354</b>	<b>\$28,435</b>	<b>\$173</b>	<b>\$197,944</b>	<b>\$109,094</b>	<b>\$112,953</b>	<b>\$6,946,745</b>	<b>\$31</b>
<b>Roll Forward Amounts</b>	<b>\$5,136,128</b>	<b>(\$24,059)</b>	<b>(\$2,778)</b>	<b>(\$27,966)</b>	<b>\$106,607</b>	<b>\$78,027</b>	<b>(\$267,006)</b>	<b>-</b>
<b>Regular Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>One-Time Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Costs</b>	<b>\$59,090,482</b>	<b>\$4,375</b>	<b>(\$2,604)</b>	<b>\$169,978</b>	<b>\$215,700</b>	<b>\$190,980</b>	<b>\$6,679,739</b>	<b>\$31</b>