



BETTY T. YEE
California State Controller

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Riverside
Riverside, California

Date: June 30, 2017
Filing Ref: RIV18

Pursuant to federal Office of Management and Budget (OMB) Circular 2 CFR Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2017-18** 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.

SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST
ALLOCATIONS

The indirect overhead and support service costs listed in **Exhibit A** (attached) are formally approved as actual costs for the **2015-16** fiscal year and as estimated costs for the **2017-18** 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, 2017**, 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 | 11. Economic Development Agency - Parking |
| 2. County Executive Office | 12. Record Management and Archives (ISF) |
| 3. Auditor-Controller | 13. Fleet Services (ISF) |
| 4. Internal Audit | 14. Information Services (ISF) |
| 5. Payroll | 15. Printing Services (ISF) |
| 6. County Counsel | 16. Supply Services (ISF) |
| 7. Human Resources | 17. Risk Management (ISF) |
| 8. Purchasing | 18. Temporary Assistance Pool (ISF) |
| 9. Economic Development Agency - Administration | 19. Economic Development Agency Facilities Management (ISF) |
| 10. Economic Development Agency - Energy | 20. Flood Control Equipment (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.

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 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 200, 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: None.

SECTION IV: ACCEPTANCE

COUNTY OF RIVERSIDE

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by Jim Reisinger

Frankie Ezzat

**Hitomi Sekine, Bureau Chief
Local Government Policy and Reporting
Local Govt Programs and Services Division**

Name
Assistant Auditor-Controller

Title

7-10-2017

7-18-2017

Date

Date

**Negotiated by Darryl Mar
Telephone (916) 327-9496**

cc: State and Federal Agencies

Attachment

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit

Department	Total	10001 Board of Supervisors	10002 Assessment Appeals Board	30000-11003 Cont & Land Acq-ACO	35000-11004 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 Depreciation	\$24,688,600	\$270,329	\$240	-	-	-	-	-	-
2 Equipment Depreciation	\$11,674,721	-	-	-	-	-	-	-	-
11001 County Executive Office	\$4,786,487	\$56,052	\$879	-	-	\$2	\$0	-	\$0
13001 Auditor-Controller	\$3,500,058	\$11,129	\$2,508	\$84	\$8	\$2,549	\$646	\$8	\$284
13002 Audits and Specialized Accounting	\$1,235,099	\$9,877	\$45	-	-	\$0	\$0	-	\$0
13003 Payroll	(\$73,863)	(\$203)	(\$39)	-	-	-	-	-	-
15001 County Counsel	\$3,023,873	\$374,129	\$28,204	-	-	-	-	-	-
11301 Human Resources	\$2,626,135	\$15,255	\$1,412	-	-	-	\$218	-	-
73001 Purchasing	\$1,907,597	\$3,849	\$88	-	-	-	\$9	-	-
72001 EDA FM - Admin	\$112,549	-	-	-	-	-	-	-	-
72006 EDA Energy	\$6,665,401	\$227,596	\$11,364	-	-	-	-	-	-
72007 EDA Parking	\$159,236	\$56	\$2,522	-	-	-	-	-	-
Total Actual Costs	\$80,505,794	\$968,068	\$47,225	\$84	\$8	\$2,551	\$673	\$8	\$284
Roll Forward Amounts	\$9,042,904	\$229,040	(\$28,113)	(\$39)	(\$2)	\$1,927	(\$993)	(\$2)	\$95
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$69,548,698	\$1,197,108	\$19,112	\$46	\$6	\$4,478	(\$121)	\$6	\$379

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	11017 Domestic Violence	11021 Interest on Trans & Terror	11022 Lease- Purchase Long Term	11029 Legislative- Admin Support	11030 Leased Court Facilities	11033 Confidential Court Orders	37050-11034 Terror Debt Service	30500-11035 Mitigation Project Operation
1 Building Depreciation	\$24,668,600	-	-	-	-	-	-	-	-
2 Equipment Depreciation	\$11,874,721	-	-	-	-	-	-	-	-
11001 County Executive Office	\$4,786,487	-	\$67	-	\$2,987	-	\$233	-	-
13001 Auditor-Controller	\$3,500,058	\$17	\$175	\$17	\$1,136	\$8	\$111	\$160	\$880
13002 Audits and Specialized Accounting	\$1,235,099	-	\$3	-	\$152	-	\$12	-	-
13003 Payroll	(\$73,963)	-	-	-	-	-	-	-	-
15001 County Counsel	\$3,023,873	-	-	-	\$17,639	-	-	\$227	-
11301 Human Resources	\$2,626,135	-	-	-	-	-	-	-	-
73001 Purchasing	\$1,907,597	-	-	-	\$203	-	-	\$18	-
72001 EDA FM - Admin	\$112,549	-	-	-	-	-	-	-	-
72006 EDA Energy	\$6,865,401	-	-	-	-	-	-	-	-
72007 EDA Parking	\$159,238	-	-	-	-	-	-	-	-
Total Actual Costs	\$60,505,794	\$17	\$245	\$17	\$22,117	\$8	\$356	\$405	\$880
Roll Forward Amounts	\$9,042,904	(\$4)	\$42	(\$4)	\$221	(\$2)	(\$309)	(\$557)	\$205
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$69,548,698	\$12	\$286	\$12	\$22,338	\$6	\$46	(\$151)	\$1,085

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	22450-11036 We- Mshcp	30500-11037 Deval. Impact Fee Op Org	11038 EO Subfund Operations	11039 Court Facilities	35000-11040 Pension Obligation Bonds	11041 Solar Program	30700-11042 Cap Imp Prg- Capital Projects	11043 Court Reporting Transcripts
1 Building Depreciation	\$24,688,600	-	-	-	-	-	-	-	-
2 Equipment Depreciation	\$11,674,721	-	-	-	-	-	-	-	-
11001 County Executive Office	\$4,786,487	\$2,952	\$224	\$326	\$1,562	\$2,988	-	-	\$1,084
13001 Auditor-Controller	\$3,500,058	\$348	\$3,026	\$690	\$702	\$1,044	-	\$675	\$2,325
13002 Audits and Specialized Accounting	\$1,235,089	\$151	\$11	\$16	\$80	\$151	-	-	\$56
13003 Payroll	(\$73,963)	-	-	-	-	-	-	-	-
15001 County Counsel	\$3,023,873	-	-	\$7,943	-	-	\$539	\$10	-
11301 Human Resources	\$2,626,135	-	-	-	-	-	-	-	-
73001 Purchasing	\$1,907,597	-	\$53	\$132	\$388	-	-	-	-
72001 EDA FM - Admin	\$112,549	-	-	-	-	-	-	-	-
72006 EDA Energy	\$6,865,401	-	-	-	-	-	-	-	-
72007 EDA Parking	\$159,236	-	-	-	-	-	-	-	-
Total Actual Costs	\$60,505,794	\$3,451	\$3,314	\$9,107	\$2,731	\$4,164	\$539	\$686	\$3,464
Roll Forward Amounts	\$9,042,904	\$899	(\$1,321)	\$7,194	\$513	(\$816)	-	(\$4,652)	\$192
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$69,548,698	\$4,349	\$1,993	\$16,301	\$3,244	\$3,348	\$539	(\$3,967)	\$3,657

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	11044 Grand Jury Admin	11050 Natl Pollutant Deschrng Elim Sys	30120-11051 Tobacco Settlement	11080 Riv Co Low Income Health Prog	11099 Indigent Defense	22000-11303 Air Quality Division	45860-11306 Delta Dental PPO	48020-11307 Property Insurance
1 Building Depreciation	\$24,688,600	-	-	-	-	-	-	-	-
2 Equipment Depreciation	\$11,874,721	-	-	-	-	-	-	-	-
11001 County Executive Office	\$4,786,487	\$403	\$703	-	-	\$26,584	\$414	\$438	\$5,797
13001 Auditor-Controller	\$3,500,058	\$2,766	\$654	\$117	\$32	\$1,681	\$2,373	\$557	\$904
13002 Audits and Specialized Accounting	\$1,235,099	\$20	\$35	-	-	\$463	\$21	\$22	\$674
13003 Payroll	(\$73,963)	(\$4)	(\$4)	-	-	-	(\$9)	-	(\$4)
15001 County Counsel	\$3,023,873	\$5,229	\$227	-	-	\$200	-	-	-
11301 Human Resources	\$2,626,135	\$283	\$283	-	-	-	\$565	-	\$283
73001 Purchasing	\$1,907,597	\$35	\$35	-	-	\$9	\$379	-	\$18
72001 EDA FM - Admin	\$112,549	-	-	-	-	-	-	-	-
72006 EDA Energy	\$6,865,401	-	-	-	-	-	-	-	-
72007 EDA Parking	\$159,236	-	-	-	-	-	\$13,033	-	-
Total Actual Costs	\$60,505,794	\$8,733	\$1,934	\$117	\$32	\$28,937	\$18,776	\$1,017	\$7,673
Roll Forward Amounts	\$9,042,904	\$2,863	\$693	(\$11,641)	(\$175,857)	\$11,986	(\$2,448)	(\$14,059)	\$1,462
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$69,548,698	\$11,596	\$2,626	(\$11,523)	(\$175,824)	\$40,924	\$14,329	(\$13,042)	\$9,134

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	46100-11308 Workers Compensation	46000-11309 Malpractice Insurance	46060-11310 Liability Insurance	46080-11311 Unemployment Insurance	46060-11312 STD Disability Insurance	46040-11313 Safety Loss Control	11314 LTD Insurance ISF	47000-11318 Temporary Assistance
1 Building Depreciation	\$24,688,600	-	-	-	-	-	-	-	-
2 Equipment Depreciation	\$11,674,721	-	-	-	-	-	-	-	-
11001 County Executive Office	\$4,786,487	\$7,077	\$2,393	\$9,627	\$125	\$310	\$1,841	-	\$4,170
13001 Auditor-Controller	\$3,500,058	\$101,544	\$1,971	\$13,812	\$274	\$276	\$1,967	\$184	\$1,902
13002 Audits and Specialized Accounting	\$1,235,099	\$33,285	\$501	\$869	\$385	\$394	\$94	-	\$592
13003 Payroll	(\$73,963)	(\$154)	(\$6)	(\$95)	-	-	(\$54)	-	(\$164)
15001 County Counsel	\$3,023,873	-	-	-	-	-	-	-	-
11301 Human Resources	\$2,626,135	\$10,738	\$565	\$7,867	-	-	\$4,782	-	\$10,097
73001 Purchasing	\$1,907,597	\$794	-	\$873	\$9	-	\$997	-	\$1,447
72001 EDA FM - Admin	\$112,549	-	-	-	-	-	-	-	-
72006 EDA Energy	\$6,865,401	-	-	-	-	-	-	-	-
72007 EDA Parking	\$159,236	-	-	\$1,087	-	-	\$616	-	-
Total Actual Costs	\$60,505,794	\$153,285	\$5,423	\$34,042	\$792	\$980	\$10,243	\$184	\$18,044
Roll Forward Amounts	\$9,042,904	\$54,847	\$586	(\$18,549)	(\$13,911)	\$76	\$10,090	(\$6,816)	\$10,823
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$69,548,698	\$208,131	\$6,009	\$15,493	(\$13,118)	\$1,056	\$20,333	(\$6,633)	\$28,866

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	45800-11320 Exclusive Provider Option	50000-11321 Internal Service Fund	48100-11322 Employee Assistance Services	11324 United Concordia Preferred	45920-11325 Local Advantage Blythe Dental	45900-11326 Local Advantage Plus Dental	11328 Freedom Dental Plan	46120-11329 Occupational Health & Wellness
1 Building Depreciation	\$24,688,600	-	-	-	-	-	-	-	-
2 Equipment Depreciation	\$11,674,721	-	-	-	-	-	-	-	-
11001 County Executive Office	\$4,786,487	\$15,025	-	\$1,197	-	\$2	\$57	-	\$3,077
13001 Auditor-Controller	\$3,500,058	\$42,005	\$249	\$1,852	\$8	\$265	\$305	\$8	\$2,650
13002 Audits and Specialized Accounting	\$1,235,099	\$766	-	\$61	-	\$0	\$3	-	\$157
13003 Payroll	(\$73,963)	(\$150)	-	(\$40)	-	-	-	-	(\$72)
15001 County Counsel	\$3,023,873	-	-	-	-	-	-	-	-
11301 Human Resources	\$2,626,135	\$14,605	-	\$3,379	-	-	-	-	\$2,877
73001 Purchasing	\$1,907,597	\$1,870	-	\$423	-	-	-	-	\$1,756
72001 EDA FM - Admin	\$112,549	-	-	-	-	-	-	-	-
72006 EDA Energy	\$6,865,401	-	-	\$240	-	-	-	-	\$3,404
72007 EDA Parking	\$159,236	-	-	-	-	-	-	-	-
Total Actual Costs	\$60,505,794	\$74,122	\$249	\$7,112	\$8	\$268	\$365	\$8	\$13,849
Roll Forward Amounts	\$9,042,904	\$4,146	\$75	\$3,678	-	\$29	(\$2,202)	-	(\$478)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$69,548,698	\$78,267	\$325	\$10,791	\$8	\$296	(\$1,837)	\$8	\$13,371

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	22050-11501 CFD		45100-12003 Records Mgmt &			33600-12004 CREST	14001 Treasurer- Tax Collector	17001 Registrar of Voters
		45100-11330 Culture of Health	Assessment Dist Admin	12001 Assessor	12002 County Clerk-Recorder	Archives Program			
1 Building Depreciation	\$24,688,600	-	-	\$313,924	\$11,420	\$33,509	\$66	\$9,334	-
2 Equipment Depreciation	\$11,674,721	-	-	\$84,109	\$589,168	-	-	\$36,149	\$108,464
11001 County Executive Office	\$4,786,487	\$687	\$596	\$23,793	\$15,155	\$1,463	\$5,009	\$11,575	\$9,542
13001 Auditor-Controller	\$3,500,058	\$1,031	\$1,026	\$15,486	\$35,908	\$4,218	\$3,464	\$26,676	\$17,292
13002 Audits and Specialized Accounting	\$1,235,099	\$35	\$30	\$1,213	\$24,614	\$3,740	\$255	\$60,041	\$487
13003 Payroll	(\$73,963)	(\$6)	(\$14)	(\$731)	(\$606)	(\$47)	(\$79)	(\$344)	(\$243)
15001 County Counsel	\$3,023,873	-	\$374	\$221,602	\$40,546	-	-	\$180,546	\$72,931
11301 Human Resources	\$2,626,135	(\$261)	\$640	\$33,751	\$24,689	\$554	\$4,277	\$28,196	\$8,309
73001 Purchasing	\$1,907,597	\$494	\$71	\$3,397	\$6,442	\$847	\$2,259	\$2,753	\$2,594
72001 EDA FM - Admin	\$112,549	-	-	-	-	-	-	-	-
72006 EDA Energy	\$6,865,401	-	-	\$186,982	\$29,182	\$13,130	\$3,064	\$73,310	\$4,523
72007 EDA Parking	\$159,236	-	-	\$2,923	\$2,852	\$611	\$446	\$3,153	\$407
Total Actual Costs	\$60,505,794	\$1,979	\$2,723	\$886,449	\$779,368	\$58,025	\$18,760	\$432,389	\$224,305
Roll Forward Amounts	\$9,042,904	-	(\$62,254)	(\$69,602)	\$324,304	\$43,936	\$5,103	\$28,960	(\$62,106)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$69,548,698	\$1,979	(\$59,530)	\$816,848	\$1,103,672	\$101,961	\$23,863	\$461,350	\$162,199

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	40600-19004							
		21100-19001 AgencyAdminist ration	21350-19002 HUD-CDBG Home Grants	21650-19003 Workforce Development	40600-19004 Housing Authority (County)	21100-19005 Single Family Revenue Bond	21250-19006 Home Grant Program	21200-19007 EDA/County Free Library	21140-19008 EDA/Community Centers
1 Building Depreciation	\$24,688,600	\$4,746	-	\$3,768	-	-	-	\$75,451	-
2 Equipment Depreciation	\$11,674,721	-	-	-	-	-	-	-	-
11001 County Executive Office	\$4,786,487	\$3,539	\$1,884	\$13,116	\$10,333	\$601	\$319	\$5,276	-
13001 Auditor-Controller	\$3,500,058	\$10,800	\$9,475	\$18,636	\$2,734	\$1,927	\$1,851	\$13,087	\$110
13002 Audits and Specialized Accounting	\$1,235,099	\$6,508	\$851	\$1,574	\$40,345	\$30	\$167	\$19,355	-
13003 Payroll	(\$73,953)	(\$111)	(\$97)	(\$357)	(\$434)	-	-	(\$17)	-
15001 County Counsel	\$3,023,873	\$531	\$2,111	\$2,305	\$9,704	\$424	\$835	\$115	-
11301 Human Resources	\$2,626,135	\$3,464	\$1,760	\$14,854	\$18,592	-	-	(\$567)	-
73001 Purchasing	\$1,907,597	\$926	\$344	\$1,112	\$9	\$97	-	\$1,182	-
72001 EDA FM - Admin	\$112,549	\$2,689	\$16	\$28	\$1,386	-	-	-	-
72006 EDA Energy	\$6,865,401	\$15,698	-	\$14,352	\$361	-	-	\$68,231	-
72007 EDA Parking	\$159,236	\$703	\$698	-	\$97	-	-	\$199	-
Total Actual Costs	\$60,505,794	\$49,498	\$17,102	\$69,368	\$83,127	\$3,079	\$3,071	\$182,313	\$110
Roll Forward Amounts	\$9,042,904	(\$16,316)	(\$31,374)	\$12,543	\$45,093	(\$9,093)	(\$858)	\$3,376	(\$3,432)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$69,548,698	\$33,182	(\$14,272)	\$81,930	\$128,219	(\$6,015)	\$2,214	\$185,690	(\$3,322)



County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	60045-19009	22200-19201		20001		22001 District		22002 District
		Successor Agency to the RDA	19010 Economic Development	22100-19107 County Airports	Fair And National Date Fest	19301 Edward Dean Museum	Emergency Management	Attorney	Attorney Forensic
1 Building Depreciation	\$24,688,600	-	-	\$1,256	\$140,584	\$236	-	\$2,567,614	-
2 Equipment Depreciation	\$11,674,721	-	-	-	-	-	\$66,141	\$149,579	-
11001 County Executive Office	\$4,786,487	\$18,519	\$3,828	\$2,362	\$3,285	\$291	\$14,502	\$288,268	\$438
13001 Auditor-Controller	\$3,500,058	\$2,771	\$7,615	\$9,503	\$5,786	\$2,718	\$19,528	\$34,728	\$610
13002 Audits and Specialized Accounting	\$1,235,099	\$59	\$195	\$4,118	\$2,540	\$418	\$3,155	\$27,208	\$22
13003 Payroll	(\$73,963)	-	(\$59)	(\$37)	(\$75)	(\$11)	(\$152)	(\$2,468)	-
15001 County Counsel	\$3,023,873	\$4,967	\$834	\$5,533	\$193	\$34	\$2,036	\$5,519	-
11801 Human Resources	\$2,628,135	-	(\$174)	\$234	(\$1,104)	\$320	(\$13,269)	\$123,260	-
73001 Purchasing	\$1,907,597	\$168	\$2,073	\$1,482	\$812	\$141	-	\$8,806	\$115
72001 EDA FM - Admin	\$112,549	-	\$9	\$1,721	\$731	-	-	-	-
72006 EDA Energy	\$6,865,401	-	-	\$18,548	\$1,325	\$545	-	\$42,945	-
72007 EDA Parking	\$159,236	-	\$2,014	\$678	-	-	\$56	\$9,650	-
Total Actual Costs	\$60,505,794	\$26,483	\$16,335	\$45,598	\$154,078	\$4,690	\$111,997	\$3,256,109	\$1,185
Roll Forward Amounts	\$9,042,904	\$25,880	\$5,000	\$17,451	\$96,688	\$1,401	-	\$499,007	\$174
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$69,548,698	\$52,364	\$21,335	\$63,049	\$250,766	\$6,090	\$111,997	\$3,755,116	\$1,359

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	23001 Riv Co Dep of Child Supt Svcs	24001 Public Defender	24013 LOPD Capital Defenders	26001 Sheriff Administration	26002 Sheriff Support	26003 Sheriff Patrol	26004 Sheriff Corrections	26006 Sheriff Court Services
1 Building Depreciation	\$24,688,600	\$121,365	\$300,260	-	\$6,346	\$92,889	\$2,353,054	\$5,274,604	\$6,338
2 Equipment Depreciation	\$11,674,721	-	-	-	\$92,783	\$2,274,848	\$3,047,722	\$637,269	\$144,545
11001 County Executive Office	\$4,786,487	\$41,184	\$87,240	-	\$70,969	\$41,267	\$748,221	\$476,471	\$27,217
13001 Auditor-Controller	\$3,500,058	\$12,076	\$11,497	-	\$9,323	\$53,435	\$154,198	\$82,887	\$14,988
13002 Audits and Specialized Accounting	\$1,235,099	\$14,245	\$30,645	-	\$26,236	\$2,104	\$31,669	\$15,614	\$4,799
13003 Payroll	(\$73,963)	(\$1,001)	(\$799)	-	(\$190)	(\$1,218)	(\$6,256)	(\$5,426)	(\$675)
15001 County Counsel	\$3,023,873	\$189	\$3,353	-	\$222,214	-	\$47	\$4,033	-
11301 Human Resources	\$2,626,135	\$42,653	\$33,303	-	(\$514)	\$20,255	\$151,138	\$139,419	\$14,813
73001 Purchasing	\$1,907,597	\$3,547	\$4,677	-	\$2,973	\$12,018	\$74,058	\$45,584	\$2,956
72001 EDA FM - Admin	\$112,549	-	-	-	-	-	-	-	-
72006 EDA Energy	\$6,865,401	\$28,016	\$27,384	-	\$3,148	\$155,176	\$130,539	\$1,455,827	\$14,176
72007 EDA Parking	\$159,236	\$4,247	\$486	-	-	\$796	\$97	\$1,453	-
Total Actual Costs	\$60,505,794	\$266,522	\$498,056	-	\$393,288	\$2,651,572	\$6,684,487	\$8,327,746	\$229,157
Roll Forward Amounts	\$9,042,904	\$69,071	\$382,460	(\$6,641)	(\$418,764)	\$1,064,670	\$1,570,886	\$766,583	(\$39,213)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$69,548,698	\$335,593	\$880,516	(\$6,641)	(\$25,476)	\$3,716,242	\$8,255,374	\$9,094,329	\$189,943

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	25006 CAC Security	25007 Ben Clark Training Center	25010 Sheriff Coroner	25011 Sheriff - Public Administrator	22250-25051 Sheriff Cal-ID	22250-25052 Sheriff Cal-DNA	22250-25053 Sheriff Cal-Photo	37200-26001 Juvenile Hall
1 Building Depreciation	\$24,688,600	\$4,324	\$192,661	\$109,185	\$26,329	-	-	-	\$1,086,066
2 Equipment Depreciation	\$11,674,721	\$2,237	\$126,093	\$57,705	\$1,626	-	-	-	\$29,083
11001 County Executive Office	\$4,786,487	\$749	\$11,929	\$9,014	\$1,630	\$4,029	\$217	\$102	\$35,643
13001 Auditor-Controller	\$3,500,058	\$1,928	\$17,578	\$7,499	\$3,487	\$4,759	\$148	\$155	\$45,663
13002 Audits and Specialized Accounting	\$1,235,099	\$38	\$760	\$611	\$83	\$206	\$11	\$5	\$1,968
13003 Payroll	(\$73,963)	(\$10)	(\$226)	(\$199)	(\$58)	(\$98)	-	-	(\$1,240)
15001 County Counsel	\$3,023,873	-	\$216	-	\$1,233	-	-	-	-
11301 Human Resources	\$2,626,135	\$244	\$5,045	\$5,462	\$2,207	\$1,377	-	-	\$48,911
73001 Purchasing	\$1,907,597	\$88	\$14,480	\$5,859	\$812	\$962	\$9	\$106	\$54,507
72001 EDA FM - Admin	\$112,549	-	-	-	-	-	-	-	-
72006 EDA Energy	\$6,865,401	\$3,911	(\$160,289)	(\$45,865)	\$31,605	-	-	-	\$154,802
72007 EDA Parking	\$159,236	-	-	\$486	-	-	-	-	-
Total Actual Costs	\$60,505,794	\$13,508	\$208,245	\$149,756	\$68,954	\$11,233	\$384	\$368	\$1,455,403
Roll Forward Amounts	\$9,042,904	\$2,429	(\$234,131)	(\$72,126)	(\$284)	\$632	(\$1,225)	(\$231)	(\$109,373)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$69,548,698	\$15,937	(\$25,886)	\$77,630	\$68,669	\$11,865	(\$840)	\$136	\$1,346,031

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	26002 Probation	26004 Court Placement Care	26007 Administration & Support	30300-27001 Cont & Land Aqu-Fire	27002 Fire Protection	27004 Fire Protection- Contract Sve	28001 Agricultural Commissioner	51215-29001 Local Agency Formation Comm
1 Building Depreciation	\$24,688,600	\$213,180	-	\$264,771	-	\$1,240,226	-	\$17,528	-
2 Equipment Depreciation	\$11,674,721	\$165,312	-	\$21,277	-	\$2,901,576	-	\$15,125	-
11001 County Executive Office	\$4,786,487	\$157,260	\$8	\$10,490	\$0	\$169,856	\$72,388	\$5,322	\$705
13001 Auditor-Controller	\$3,500,058	\$56,974	\$692	\$7,931	\$558	\$110,422	\$21,670	\$4,658	\$1,164
13002 Audits and Specialized Accounting	\$1,235,099	\$13,061	\$0	\$535	\$0	\$25,731	\$3,692	\$16,527	\$96
13003 Payroll	(\$73,963)	(\$1,897)	-	(\$264)	-	(\$709)	(\$108)	(\$170)	(\$24)
15001 County Counsel	\$3,023,873	\$21,277	-	\$98	-	\$28,284	-	\$1,308	\$783
11301 Human Resources	\$2,826,135	\$84,749	-	\$13,866	-	\$48,480	\$7,651	\$13,017	\$1,412
73001 Purchasing	\$1,907,597	\$18,865	\$35	\$2,453	\$53	\$108,575	\$12,901	\$476	-
72001 EDA FM - Admin	\$112,549	-	-	-	-	-	-	-	-
72006 EDA Energy	\$6,865,401	\$167,905	-	\$3,679	-	\$70,974	\$4,400	\$31,103	-
72007 EDA Parking	\$159,236	-	-	\$524	-	\$1,776	-	\$815	-
Total Actual Costs	\$60,505,794	\$896,686	\$736	\$325,339	\$612	\$4,705,192	\$122,592	\$105,711	\$4,075
Roll Forward Amounts	\$9,042,904	(\$15,435)	(\$72)	\$5,677	\$93	\$1,502,353	\$41,054	\$34,030	\$1,812
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$69,548,698	\$881,251	\$665	\$331,016	\$704	\$6,207,545	\$163,646	\$139,740	\$5,888

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	20200-31002 TLMA Administrative Services	20200-31003 Consolidated Counter Services	20200-31005 Environmental Programs	20250-31101 Building & Safety	31201 Planning	20000-31301 Transportation	20260-31302 Surveyor	31303 Crossing Guard
1 Building Depreciation	\$24,688,600	\$3,031	\$407	-	\$965	\$794	\$45,389	\$357	-
2 Equipment Depreciation	\$11,674,721	-	-	-	-	\$4,650	-	-	-
11001 County Executive Office	\$4,786,487	\$87,593	\$1,941	\$570	\$4,807	\$5,900	\$45,528	\$3,622	-
13001 Auditor-Controller	\$3,500,058	\$10,245	\$18,010	\$775	\$33,641	\$34,892	\$87,449	\$5,988	-
13002 Audits and Specialized Accounting	\$1,235,099	\$19,613	\$2,084	\$29	\$2,230	\$2,286	\$4,307	\$2,618	-
13003 Payroll	(\$73,963)	(\$174)	(\$63)	(\$17)	(\$123)	(\$100)	(\$1,013)	(\$100)	-
15001 County Counsel	\$3,023,873	\$170	\$5	-	\$1,512	\$27,811	\$20,610	\$476	-
11301 Human Resources	\$2,626,135	\$15,202	\$6,183	\$3,881	\$10,975	\$3,533	\$82,438	\$5,985	-
73001 Purchasing	\$1,907,597	\$4,120	\$909	\$132	\$84,241	\$73,653	\$48,045	\$1,366	-
72001 EDA FM - Admin	\$112,549	-	-	-	-	-	-	-	-
72006 EDA Energy	\$6,865,401	\$36,438	\$8,338	-	\$17,044	\$22,769	\$43,124	\$11,158	-
72007 EDA Parking	\$159,236	-	\$827	-	-	\$1,574	\$1,456	-	-
Total Actual Costs	\$60,505,794	\$176,238	\$38,640	\$5,369	\$155,291	\$177,762	\$377,332	\$31,172	-
Roll Forward Amounts	\$9,042,904	(\$50,849)	\$11,719	(\$2,676)	\$47,627	\$95,928	\$71,691	\$1,768	-
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$69,548,698	\$125,389	\$50,359	\$2,693	\$202,919	\$273,690	\$449,024	\$32,939	-

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	22400-31304 Supervisory Dist No 4	20000-31305 Transportation Const Projects	20000-31307 Transportation Equipment	22650-31308 TLMA ALUC	31401 Code Enforcement	41001 MH-Public Guardian	41002 RUHS- Behavioral Health Treatment	41003 Detention
1 Building Depreciation	\$24,688,800	-	-	-	-	\$39,202	-	\$1,143,010	-
2 Equipment Depreciation	\$11,674,721	-	-	-	-	\$10,168	-	-	-
11001 County Executive Office	\$4,786,487	\$703	\$137,973	\$5,240	\$386	\$10,335	\$27,689	\$126,347	\$10,134
13001 Auditor-Controller	\$3,500,058	\$466	\$26,335	\$22,925	\$2,735	\$11,722	\$3,816	\$101,396	\$4,275
13002 Audits and Specialized Accounting	\$1,235,099	\$35	\$8,093	\$267	\$19	\$527	\$218	\$8,103	\$516
13003 Payroll	(\$73,963)	-	-	(\$77)	(\$16)	(\$243)	(\$125)	(\$3,728)	(\$257)
15001 County Counsel	\$3,023,873	-	-	-	\$3,064	\$87,266	\$812,934	\$4	-
11301 Human Resources	\$2,626,135	-	-	\$5,943	\$1,120	\$20,047	(\$74,696)	\$267,516	\$14,365
73001 Purchasing	\$1,907,597	-	\$22,245	\$24,715	\$2,400	\$8,488	\$14,485	\$124,186	\$1,350
72001 EDA FM - Admin	\$112,549	-	-	-	-	-	-	-	-
72006 EDA Energy	\$6,665,401	-	(\$8,206)	\$6,617	\$886	\$13,955	-	\$136,062	-
72007 EDA Parking	\$159,236	-	-	-	\$194	\$194	-	\$20,876	-
Total Actual Costs	\$80,505,794	\$1,205	\$186,439	\$65,630	\$10,788	\$201,682	\$784,301	\$1,923,772	\$30,383
Roll Forward Amounts	\$9,042,904	(\$896)	(\$76,262)	\$43,030	\$127	\$23,131	\$93,202	\$1,447,621	\$15,580
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$69,548,698	\$308	\$110,178	\$108,659	\$10,916	\$224,812	\$877,502	\$3,371,393	\$45,964

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	41005 Mental Health		42001 RUHS- Public Health	42002 California Childrens Services	42004 Environmental Health	42006 Animal Control Services	42007 RUHS- Ambulatory Care	40050-43001 RUHS - Medical Center
		41004 MH Administration	Substance Abuse						
1 Building Depreciation	\$24,688,600	-	-	\$542,251	-	\$83,739	\$1,119,713	\$66,870	\$134,827
2 Equipment Depreciation	\$11,674,721	-	-	\$66,669	-	\$81,845	\$60,209	\$18,225	-
11001 County Executive Office	\$4,786,487	\$30,608	\$13,293	\$78,209	\$19,063	\$34,019	\$57,988	\$34,151	\$419,696
13001 Auditor-Controller	\$3,500,058	\$15,038	\$11,942	\$136,121	\$7,967	\$21,281	\$53,050	\$76,609	\$744,281
13002 Audits and Specialized Accounting	\$1,235,099	\$46,390	\$829	\$26,351	\$1,158	\$17,658	\$34,999	\$1,720	\$113,729
13003 Payroll	(\$73,963)	(\$842)	(\$488)	(\$1,752)	(\$512)	(\$653)	(\$793)	(\$1,032)	(\$10,715)
15001 County Counsel	\$3,023,873	\$69,115	\$296	\$6,361	-	\$1,390	\$5,550	-	\$58,928
11301 Human Resources	\$2,626,135	\$146,361	\$35,338	\$75,887	\$22,135	\$30,546	\$29,228	\$39,460	\$418,655
73001 Purchasing	\$1,907,597	\$8,718	\$16,474	\$27,432	\$2,629	\$6,336	\$22,201	\$23,533	\$560,409
72001 EDA FM - Admin	\$112,549	-	-	-	-	-	-	-	-
72006 EDA Energy	\$6,865,401	\$5,817	-	\$99,815	\$3,495	\$21,825	\$45,315	\$132,206	\$285,263
72007 EDA Parking	\$159,236	\$1,023	-	\$1,834	-	\$1,266	\$1,018	-	\$407
Total Actual Costs	\$60,505,794	\$322,228	\$77,684	\$1,059,177	\$55,934	\$299,463	\$1,428,478	\$392,742	\$2,725,480
Roll Forward Amounts	\$9,042,904	(\$49,496)	\$29,191	\$282,428	\$16,853	\$138,912	\$377,683	\$141,177	\$414,667
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$69,548,698	\$272,733	\$106,875	\$1,341,605	\$72,787	\$438,375	\$1,806,161	\$533,919	\$3,140,166

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	43002 Med Indigent Services Program	43003 Correctional Health Systems	40200-45001 Department of Waste Resources	65730-61001 DPSS Administration	61003 DPSS Categorical Aid	61004 DPSS Other Aid	21300-61006 DPSS - Homeless	21050-52001 Local Initiative Admin DCA
1 Building Depreciation	\$24,688,600	-	-	-	\$493,960	-	-	-	-
2 Equipment Depreciation	\$11,674,721	-	\$178,925	-	-	-	-	-	-
11001 County Executive Office	\$4,786,487	\$2,332	\$34,550	\$68,894	\$456,571	-	-	\$256	\$1,720
13001 Auditor-Controller	\$3,500,058	\$28,683	\$8,094	\$53,745	\$135,130	\$15,886	\$4,133	\$986	\$5,713
13002 Audits and Specialized Accounting	\$1,235,099	\$118	\$1,691	\$25,226	\$73,252	\$906	-	\$617	\$37,574
13003 Payroll	(\$73,963)	(\$113)	(\$724)	(\$605)	(\$15,615)	-	-	-	(\$127)
15001 County Counsel	\$3,023,873	-	-	\$7,013	\$490,686	-	-	-	\$906
11301 Human Resources	\$2,626,135	\$2,504	\$25,509	\$27,041	\$219,988	-	-	-	(\$3,922)
73001 Purchasing	\$1,907,997	\$1,862	\$6,786	\$47,049	\$32,089	-	\$132	\$115	\$2,523
72001 EDA FM - Admin	\$112,549	-	-	-	-	-	-	-	-
72006 EDA Energy	\$6,865,401	-	-	-	\$330,653	-	-	-	-
72007 EDA Parking	\$159,236	-	\$631	\$412	\$1,771	-	-	-	\$388
Total Actual Costs	\$60,505,794	\$35,387	\$255,461	\$228,875	\$2,218,465	\$16,792	\$4,265	\$1,875	\$44,774
Roll Forward Amounts	\$9,042,904	\$1,809	\$197,655	\$55,090	\$671,081	\$8,108	\$1,463	\$206	\$31,620
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$69,548,698	\$37,195	\$453,117	\$283,964	\$2,889,546	\$24,901	\$5,729	\$2,080	\$76,395

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	21050-52002 DCA-Local Initiative Program	21060-52003 DCA-Other Programs	21450-53001 Office of Aging- Title III	54001 Veterans Services	63001 Cooperative Extension	47200-72002 EDA-Custodial Services	47210-72003 EDA- Maintenance Services	47220-72004 EDA-Real Estate
1 Building Depreciation	\$24,688,600	\$575	-	-	\$13,164	\$13,830	\$13,501	\$157,050	\$1,131,103
2 Equipment Depreciation	\$11,674,721	-	-	-	-	-	-	-	-
11001 County Executive Office	\$4,786,487	\$2,439	\$377	\$11,996	\$2,800	\$681	\$11,085	\$20,894	\$58,824
13001 Auditor-Controller	\$3,500,058	\$16,321	\$1,870	\$38,746	\$2,182	\$1,997	\$29,800	\$92,704	\$43,580
13002 Audits and Specialized Accounting	\$1,235,099	\$579	\$19	\$10,055	\$47,268	\$30	\$16,233	\$46,582	\$7,193
13003 Payroll	(\$73,963)	(\$109)	(\$20)	(\$413)	(\$57)	(\$22)	(\$612)	(\$573)	(\$109)
15001 County Counsel	\$3,023,873	\$459	-	\$9,693	\$654	-	\$258	\$175	\$17,240
11301 Human Resources	\$2,926,135	\$5,025	\$2,070	\$16,458	\$3,205	\$2,078	\$26,447	\$27,699	\$6,169
73001 Purchasing	\$1,907,597	\$2,753	\$221	\$19,325	\$79	\$44	\$3,758	\$106,768	\$5,003
72001 EDA FM - Admin	\$112,549	-	-	-	-	-	\$19,004	\$46,336	\$19,919
72006 EDA Energy	\$6,865,401	\$1,183	-	\$1,778	\$1,551	\$11,468	\$50,311	\$122,685	\$89,626
72007 EDA Parking	\$159,236	-	-	\$429	\$97	-	\$3,668	\$1,273	\$45,202
Total Actual Costs	\$60,505,794	\$29,224	\$4,536	\$108,065	\$70,944	\$30,107	\$173,453	\$621,792	\$1,423,949
Roll Forward Amounts	\$9,042,904	\$12,089	\$1,600	(\$53,187)	\$52,452	\$8,505	\$18,612	\$270,628	(\$209,402)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$69,548,698	\$41,313	\$6,137	\$54,879	\$123,395	\$38,612	\$192,065	\$892,420	\$1,214,547

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	72005 EDA- Project Management	30100-72008 EDA-Capital Projects	45600-73003 Printing Services	45700-73004 Supply Services	45300-73005 Fleet Services	45620-73006 Central Mail Services	22300-73007 AB2766 Air Quality	45600-74001 Information Technology
1 Building Depreciation	\$24,688,600	-	-	-	-	\$465,539	-	-	\$1,116,550
2 Equipment Depreciation	\$11,674,721	\$135	\$522,083	-	-	-	-	-	-
11001 County Executive Office	\$4,786,487	\$5,858	-	\$2,419	\$13,547	\$16,791	\$2,468	-	\$148,815
13001 Auditor-Controller	\$3,500,056	\$16,748	\$21,137	\$5,818	\$6,854	\$36,503	\$3,761	\$59	\$131,377
13002 Audits and Specialized Accounting	\$1,235,099	\$4,492	-	\$9,263	\$4,473	\$4,638	\$3,908	-	\$9,148
13003 Payroll	(\$73,963)	(\$100)	-	(\$51)	(\$39)	(\$186)	(\$35)	-	(\$1,458)
15001 County Counsel	\$3,023,873	\$951	\$14,181	-	-	-	-	-	-
11301 Human Resources	\$2,626,135	\$7,404	-	(\$4,589)	\$2,003	(\$40,803)	\$2,537	-	\$59,750
73001 Purchasing	\$1,907,597	\$3,203	\$7,059	\$5,153	\$11,426	\$31,446	\$459	-	\$24,983
72001 EDA FM - Admin	\$112,549	\$20,695	-	-	-	-	-	-	-
72006 EDA Energy	\$6,865,401	-	-	-	-	\$250,713	-	-	\$107,153
72007 EDA Parking	\$159,236	\$2,911	\$180	-	-	-	-	-	\$10,254
Total Actual Costs	\$60,505,794	\$62,297	\$564,641	\$18,013	\$38,263	\$764,642	\$13,098	\$59	\$1,606,572
Roll Forward Amounts	\$9,042,904	(\$15,107)	\$527,343	\$4,857	\$3,698	\$327,488	\$5,403	(\$2,235)	\$1,076,385
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$69,548,698	\$47,190	\$1,091,983	\$22,870	\$41,961	\$1,092,130	\$18,500	(\$2,177)	\$2,682,957

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	74004 RCIT Pass Thru	74005 Business Systems Tech Architect	45520-74006 RCIT Communication s Solutions	22570-74009 RCIT Geographical Info System	25002 CORAL- General Govt	25400-831104 Regnl Parks & Open-Space Dist	51220-933201 Riverside County Trans Comm	51470-937001 Van Horn Regional Treatment
1 Building Depreciation	\$24,688,600	-	-	\$113,022	-	-	-	-	-
2 Equipment Depreciation	\$11,674,721	-	-	-	-	-	-	-	-
11001 County Executive Office	\$4,786,487	\$8,578	-	\$9,206	\$1,560	\$103,032	\$23,419	\$2	\$41
13001 Auditor-Controller	\$3,500,058	\$321	\$24	\$29,076	\$4,738	\$17	\$53,894	\$790	(\$567)
13002 Audits and Specialized Accounting	\$1,235,099	\$437	-	\$39,507	\$80	\$22	\$44,634	\$0	\$2
13003 Payroll	(\$73,963)	-	-	(\$129)	(\$27)	-	(\$1,244)	-	-
15001 County Counsel	\$3,023,873	-	-	\$89,401	-	-	\$5,500	-	-
11301 Human Resources	\$2,626,135	-	-	\$8,335	\$262	-	\$18,917	-	-
73001 Purchasing	\$1,907,597	-	-	\$30,360	\$221	\$282	\$16,253	-	\$35
72001 EDA FM - Admin	\$112,549	-	-	-	-	-	-	-	-
72006 EDA Energy	\$6,865,401	-	-	\$190,241	\$644	-	-	-	-
72007 EDA Parking	\$159,236	-	-	\$85	-	-	-	-	-
Total Actual Costs	\$60,505,794	\$9,337	\$24	\$509,124	\$7,476	\$103,353	\$159,373	\$793	(\$488)
Roll Forward Amounts	\$9,042,904	-	(\$8,467)	\$229,297	\$1,054	(\$12,115)	\$25,530	\$151	(\$1,948)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$69,548,698	\$9,337	(\$8,442)	\$738,421	\$8,533	\$91,238	\$184,903	\$943	(\$2,436)

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	25800-938001	40250-943001	16100-947200	51360-960001	900101-915301	000 Salton Sea	00 All Other	2nd Alloc Remains
		RCCFC - Agency	WRMD Operations	Flood Cont Dist Admin	Law Library	Various CSAs	Authority		
1 Building Depreciation	\$24,688,600	-	-	-	-	\$152,104	-	\$3,096,038	-
2 Equipment Depreciation	\$11,674,721	-	-	-	-	-	-	-	-
11001 County Executive Office	\$4,786,487	\$18,811	-	\$12,278	\$1,018	\$6,383	-	\$27,102	-
13001 Auditor-Controller	\$3,500,058	\$7,081	\$239	\$94,065	\$1,781	\$33,892	-	\$64,933	\$13
13002 Audits and Specialized Accounting	\$1,235,099	\$959	-	\$13,682	\$52	\$9,099	-	\$94,940	\$8
13003 Payroll	(\$73,963)	(\$80)	(\$85)	(\$809)	-	(\$104)	-	(\$280)	\$1
15001 County Counsel	\$3,023,873	\$1,919	-	\$15,017	-	\$325	-	\$5,378	\$2
11301 Human Resources	\$2,626,135	\$1,259	\$25,505	\$61,922	-	\$4,161	\$582	\$5,291	\$5
73001 Purchasing	\$1,907,597	\$4,880	-	\$42,716	-	\$2,700	-	\$4,315	\$9
72001 EDA FM - Admin	\$112,549	-	-	-	-	\$15	-	-	-
72006 EDA Energy	\$6,865,401	-	-	-	-	\$7,156	-	\$2,026,614	\$3
72007 EDA Parking	\$159,236	-	-	\$1,018	-	\$1,203	-	\$6,360	\$3
Total Actual Costs	\$60,505,794	\$34,829	\$25,659	\$239,889	\$2,851	\$216,935	\$582	\$5,330,692	\$44
Roll Forward Amounts	\$9,042,904	(\$21,902)	\$22,140	\$48,398	(\$137,821)	\$145,411	-	(\$2,752,203)	-
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$69,548,698	\$12,927	\$47,799	\$288,286	(\$134,970)	\$362,346	\$582	\$2,578,490	\$44