



**JOHN CHIANG**  
California State Controller

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Riverside  
Riverside, California**

**Date: June 28, 2011  
Filing Ref: RIV12**

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2011-12** 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 **Summary Schedule** (attached) are formally approved as actual costs for the **2009-10** fiscal year and as estimated costs for the **2011-12** 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, 2011**, 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                        | 11. Facility Management - Energy  |
| 1. County Executive Office                         | 12. Facility Management - Parking |
| 2. Auditor-Controller                              | 13. Records Management (ISF)      |
| 3. Internal Audits                                 | 14. Fleet Services (ISF)          |
| 4. County Counsel                                  | 15. Information Services (ISF)    |
| 5. Human Resources                                 | 16. Printing Services (ISF)       |
| 6. Purchasing                                      | 17. Supply Services (ISF)         |
| 7. Facility Management - Administration            | 18. Oasis Project (ISF)           |
| 8. Facility Management –<br>Custodial/Housekeeping | 19. Flood Control (ISF)           |
| 9. Facility Management - Maintenance               | 20. Temporary Assistance (ISF)    |
| 10. Facility Management – Real Estate              | 21. Risk Management (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 A-87, 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.

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**SECTION IV: ACCEPTANCE**

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COUNTY OF RIVERSIDE

BY Paul Angulo  
Paul Angulo  
County Auditor Controller  
7/14/11  
Date

JOHN CHIANG  
CALIFORNIA STATE CONTROLLER

BY George Lolos  
George Lolos, Assistant Division Chief  
Local Government Operations  
Division of Accounting and Reporting  
7/21/11  
Date

Negotiated by Zakia Shamim  
Telephone (916) 327-2284

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 Clerk of the Board	11003 Cont & Land Acq-ACO	11004 Pension Obligation	11009 Contribution to Trial Court	11010 Contribution to Other	11011 Contribution to Com	11012 Coral Project	11014 County Contrib to Hlth & MH
Building Use Allowance	\$13,418,932	\$347,164	\$4,555	-	-	-	-	-	-	-
Equipment Use Allowance	\$8,166,204	\$18,566	\$3,531	-	-	-	-	-	-	-
11001 County Executive Office	\$3,449,366	\$7,820	\$754	-	-	\$1	\$3,975	-	\$149,865	\$277
13001 Auditor Controller	\$3,352,619	\$17,905	\$3,239	\$98	\$128	\$2,180	\$1,317	-	\$1,749	\$386
13002 Internal Audit	\$1,402,939	-	-	-	-	-	-	-	-	-
13003 Payroll	(\$63,403)	(\$197)	(\$23)	-	-	-	-	-	-	-
15001 County Counsel	\$4,116,802	\$196,706	\$131,914	-	-	-	-	-	-	-
11301 Human Resources	\$1,545,785	\$5,219	\$373	-	-	-	\$1,206	-	-	-
73001 Purchasing	\$1,617,401	\$2,185	\$162	-	\$98	-	-	-	-	-
72001 FM - Admin	\$52,736	-	-	-	-	-	-	-	-	-
72002 FM Custodial/Housekeeping	\$1,547,699	\$18,744	(\$835)	-	-	-	-	-	-	-
72003 FM Maintenance	\$2,413,367	\$8,386	\$1,076	-	-	-	-	-	-	-
72004 FM Real Estate	\$4,083,574	\$5,391	-	-	-	-	\$37,900	-	-	-
72006 FM Energy	\$6,164,727	\$244,864	\$8,896	-	-	-	-	-	-	-
72007 FM Parking	\$645,565	\$1,673	\$6,766	-	-	-	-	-	-	-
<b>Total Actual Costs</b>	<b>\$51,917,312</b>	<b>\$874,436</b>	<b>\$160,408</b>	<b>\$98</b>	<b>\$226</b>	<b>\$2,181</b>	<b>\$44,398</b>	<b>-</b>	<b>\$151,614</b>	<b>\$663</b>
<b>Roll Forward Amounts</b>	<b>\$5,924,728</b>	<b>(\$178,211)</b>	<b>\$119,823</b>	<b>\$56</b>	<b>\$46</b>	<b>(\$7,002)</b>	<b>\$40,618</b>	<b>(\$170)</b>	<b>\$141,015</b>	<b>(\$80)</b>
<b>Regular Adjustments</b>	<b>(\$2,034,710)</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>(\$8,044,640)</b>	<b>(\$32,531)</b>	<b>(\$241)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$37,900)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Cost</b>	<b>\$47,762,690</b>	<b>\$883,694</b>	<b>\$279,980</b>	<b>\$154</b>	<b>\$272</b>	<b>(\$4,821)</b>	<b>\$47,116</b>	<b>(\$170)</b>	<b>\$292,629</b>	<b>\$583</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	11030 Leased Court Facilities	11033 Confidential Court Orders	11034 Teeter Debt Svc	11036 Mitigation Project	11036 Wc-Mshcp
Building Use Allowance	\$13,419,932	-	-	-	-	\$263,216	-	-	-	-
Equipment Use Allowance	\$8,168,204	-	-	-	-	-	-	-	-	-
11001 County Executive Office	\$3,449,366	-	\$25	\$350	\$1,981	\$5,470	\$735	\$638	\$183	\$2,393
13001 Auditor Controller	\$3,352,819	\$5	\$509	\$562	\$1,140	\$57	\$1,200	\$304	\$1,067	\$704
13002 Internal Audit	\$1,402,939	-	-	-	-	-	-	-	-	-
13003 Payroll	(\$63,403)	-	-	-	-	-	-	-	-	-
15001 County Counsel	\$4,116,802	-	-	-	-	-	-	-	-	-
11301 Human Resources	\$1,545,785	-	-	-	-	-	-	-	-	-
73001 Purchasing	\$1,617,401	-	\$2	\$46	\$57	-	-	-	-	-
72001 FM - Admin	\$52,735	-	-	-	-	-	-	-	-	-
72002 FM Custodial/Housekeeping	\$1,547,699	-	-	-	-	\$620	-	-	-	-
72003 FM Maintenance	\$2,413,367	-	-	-	-	-	-	-	-	-
72004 FM Real Estate	\$4,083,574	-	-	\$6,047	\$171	-	-	-	-	-
72006 FM Energy	\$6,164,727	-	-	-	-	\$249,419	-	-	-	-
72007 FM Parking	\$645,565	-	-	-	-	-	-	-	-	-
<b>Total Actual Costs</b>	<b>\$51,917,312</b>	<b>\$5</b>	<b>\$536</b>	<b>\$7,005</b>	<b>\$3,349</b>	<b>\$519,782</b>	<b>\$1,935</b>	<b>\$942</b>	<b>\$1,250</b>	<b>\$3,097</b>
<b>Roll Forward Amounts</b>	<b>\$5,924,728</b>	<b>(\$2,026)</b>	<b>\$424</b>	<b>\$10,617</b>	<b>\$280</b>	<b>(\$1,035,746)</b>	<b>\$1,481</b>	<b>(\$158)</b>	<b>\$1,159</b>	<b>(\$323)</b>
<b>Regular Adjustments</b>	<b>(\$2,034,710)</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>(\$8,044,640)</b>	<b>-</b>	<b>-</b>	<b>(\$6,047)</b>	<b>(\$171)</b>	<b>(\$620)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Cost</b>	<b>\$47,762,690</b>	<b>(\$2,021)</b>	<b>\$960</b>	<b>\$11,575</b>	<b>\$3,458</b>	<b>(\$517,584)</b>	<b>\$3,416</b>	<b>\$784</b>	<b>\$2,409</b>	<b>\$2,774</b>

County of Riverside  
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (Continued)

Department	Total	11037 Dev Impact Fee Op Org	11038 EO Subfund Operations	11039 Court Facilities	11040 Pension Obligation Bonds	11042 Capital Impr Prog Cap	11043 Court Reporting Transcripts	11050 National Pollutant Dschg Elim	11082 Oasis Financial Production	11093 Oasis HRMS Production
Building Use Allowance	\$13,419,932	-	-	-	-	-	-	-	-	-
Equipment Use Allowance	\$8,168,204	-	-	-	-	-	-	-	-	-
11001 County Executive Office	\$3,449,366	\$1,853	\$359	\$1,278	\$15,402	\$690	\$1,920	\$882	\$12,518	\$16,722
13001 Auditor Controller	\$3,352,619	\$3,877	\$947	\$722	\$4,410	\$895	\$3,819	\$1,590	\$9,236	\$9,659
13002 Internal Audit	\$1,402,939	-	-	-	-	-	-	-	-	-
13003 Payroll	(\$63,403)	-	-	-	-	-	-	(\$7)	(\$135)	(\$68)
15001 County Counsel	\$4,116,802	-	\$78	-	-	\$5	-	\$8	\$44	-
11301 Human Resources	\$1,545,785	-	-	-	-	-	-	\$160	\$2,911	\$1,359
73001 Purchasing	\$1,617,401	-	\$46	-	-	-	-	\$2	\$2,583	\$2,171
72001 FM - Admin	\$52,735	-	-	-	-	-	-	-	-	-
72002 FM Custodial/Housekeeping	\$1,547,699	-	-	(\$44,421)	-	-	-	-	-	-
72003 FM Maintenance	\$2,413,367	-	-	\$64,133	-	-	-	-	-	-
72004 FM Real Estate	\$4,083,574	\$1,481	-	-	-	\$80	-	\$2,634	\$24,635	\$12,691
72006 FM Energy	\$6,164,727	-	-	-	-	-	-	-	-	-
72007 FM Parking	\$645,585	-	-	-	-	-	-	-	\$1,579	\$1,579
<b>Total Actual Costs</b>	<b>\$51,917,312</b>	<b>\$7,211</b>	<b>\$1,430</b>	<b>\$21,712</b>	<b>\$19,812</b>	<b>\$1,650</b>	<b>\$5,739</b>	<b>\$5,269</b>	<b>\$53,371</b>	<b>\$44,113</b>
<b>Roll Forward Amounts</b>	<b>\$5,924,728</b>	<b>\$2,419</b>	<b>(\$687)</b>	<b>\$21,610</b>	<b>\$10,048</b>	<b>(\$453)</b>	<b>-</b>	<b>\$3,744</b>	<b>(\$62,633)</b>	<b>\$24,890</b>
<b>Regular Adjustments</b>	<b>(\$2,034,710)</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>(\$8,044,540)</b>	<b>(\$1,481)</b>	<b>-</b>	<b>(\$19,712)</b>	<b>-</b>	<b>(\$80)</b>	<b>-</b>	<b>(\$2,634)</b>	<b>(\$24,635)</b>	<b>(\$12,691)</b>
<b>Total Claimable Cost</b>	<b>\$47,762,690</b>	<b>\$8,149</b>	<b>\$543</b>	<b>\$23,610</b>	<b>\$29,860</b>	<b>\$1,137</b>	<b>\$5,739</b>	<b>\$8,379</b>	<b>(\$33,897)</b>	<b>\$56,312</b>

County of Riverside  
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (Continued)

Department	Total	11099 Indigent Defense	11303 Air Quality Division	11307 Property Insurance	11308 Workers Compensation	11309 Malpractice Insurance	11310 Liability Insurance	11311 Unemployment Insurance	11312 STD Disability Insurance	11313 Safety Loss Control
Building Use Allowance	\$13,419,932	-	-	-	-	-	\$34,080	-	-	-
Equipment Use Allowance	\$8,168,204	-	-	-	-	-	-	-	-	-
11001 County Executive Office	\$3,449,366	\$47,688	\$572	\$8,005	\$8,104	\$3,151	\$10,664	\$120	\$255	\$2,060
13001 Auditor Controller	\$3,352,619	\$6,068	\$2,141	\$2,385	\$60,834	\$2,958	\$10,103	\$342	\$1,008	\$2,294
13002 Internal Audit	\$1,402,939	-	-	-	-	-	-	-	-	-
13003 Payroll	(\$63,403)	-	(\$11)	(\$4)	(\$177)	(\$7)	(\$101)	-	(\$4)	(\$53)
15001 County Counsel	\$4,116,802	\$905	-	-	-	-	\$110,142	-	-	-
11301 Human Resources	\$1,545,785	-	\$224	\$74	\$3,784	\$150	\$19,705	\$9,823	\$74	\$1,197
73001 Purchasing	\$1,617,401	-	\$94	\$14	\$309	\$16	\$366	-	-	\$368
72001 FM - Admin	\$52,735	-	-	-	-	-	-	-	-	-
72002 FM Custodial/Housekeeping	\$1,547,699	-	-	-	-	-	-	-	-	-
72003 FM Maintenance	\$2,413,367	-	-	-	-	-	-	-	-	-
72004 FM Real Estate	\$4,083,574	-	\$1,090	\$365	\$25,878	\$365	\$11,499	-	-	\$5,869
72006 FM Energy	\$6,164,727	-	-	-	-	-	-	-	-	-
72007 FM Parking	\$645,565	-	\$126,293	-	-	-	-	-	-	\$1,579
<b>Total Actual Costs</b>	<b>\$51,917,312</b>	<b>\$54,661</b>	<b>\$130,403</b>	<b>\$10,839</b>	<b>\$98,732</b>	<b>\$6,633</b>	<b>\$196,458</b>	<b>\$10,285</b>	<b>\$1,333</b>	<b>\$13,314</b>
<b>Roll Forward Amounts</b>	<b>\$5,924,728</b>	<b>\$7,618</b>	<b>\$42,210</b>	<b>\$3,633</b>	<b>\$8,833</b>	<b>\$1,867</b>	<b>(\$149,385)</b>	<b>\$1,398</b>	<b>(\$82)</b>	<b>\$7,513</b>
<b>Regular Adjustments</b>	<b>(\$2,034,710)</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>(\$8,044,640)</b>	<b>-</b>	<b>(\$1,090)</b>	<b>(\$365)</b>	<b>(\$25,878)</b>	<b>(\$365)</b>	<b>(\$11,499)</b>	<b>-</b>	<b>-</b>	<b>(\$5,869)</b>
<b>Total Claimable Cost</b>	<b>\$47,762,690</b>	<b>\$62,279</b>	<b>\$171,523</b>	<b>\$14,107</b>	<b>\$81,687</b>	<b>\$8,135</b>	<b>\$35,574</b>	<b>\$11,683</b>	<b>\$1,251</b>	<b>\$14,958</b>

County of Riverside  
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (Continued)

Department	Total	11314 LTD Insurance ISF	11318 Temporary Assistance	11320 Exclusive Provider	11321 401A Internal Service Fund	11322 Employee Assistance	11324 United Concordia Preferred	11325 Local Advantage Blythe Dental	11326 Local Advantage Plus Dental	11328 Freedom Dental Plan
Building Use Allowance	\$13,419,932	-	-	-	-	-	-	-	-	-
Equipment Use Allowance	\$8,168,204	-	-	-	-	-	-	-	-	-
11001 County Executive Office	\$3,449,386	-	\$18,152	\$12,411	\$141	\$855	\$335	\$3	\$80	\$27
13001 Auditor Controller	\$3,352,619	\$211	\$13,880	\$77,522	\$17,875	\$2,325	\$533	\$216	\$320	\$240
13002 Internal Audit	\$1,402,939	-	-	-	-	-	-	-	-	-
13003 Payroll	(\$83,403)	-	(\$4,087)	(\$119)	-	(\$21)	-	-	-	-
15001 County Counsel	\$4,116,802	-	-	-	-	-	-	-	-	-
11301 Human Resources	\$1,545,785	\$6,698	\$6,500	\$20,417	\$6,748	\$523	\$10,276	\$101	\$2,520	\$875
73001 Purchasing	\$1,617,401	-	\$699	\$996	-	\$141	-	-	-	-
72001 FM - Admin	\$62,735	-	-	-	-	-	-	-	-	-
72002 FM Custodial/Housekeeping	\$1,547,699	-	-	-	-	-	-	-	-	-
72003 FM Maintenance	\$2,413,367	-	-	\$959	-	-	-	-	-	-
72004 FM Real Estate	\$4,083,574	-	\$12,922	\$23,378	-	\$3,879	-	-	-	-
72006 FM Energy	\$6,184,727	-	-	-	-	-	-	-	-	-
72007 FM Parking	\$645,565	-	-	-	-	-	-	-	-	-
<b>Total Actual Costs</b>	<b>\$51,917,312</b>	<b>\$6,909</b>	<b>\$48,066</b>	<b>\$135,562</b>	<b>\$24,764</b>	<b>\$7,702</b>	<b>\$11,144</b>	<b>\$320</b>	<b>\$2,920</b>	<b>\$1,142</b>
<b>Roll Forward Amounts</b>	<b>\$5,924,728</b>	<b>\$6,787</b>	<b>(\$297,758)</b>	<b>\$50,765</b>	<b>\$29,137</b>	<b>(\$36,933)</b>	<b>(\$2,314)</b>	<b>(\$14)</b>	<b>(\$446)</b>	<b>(\$46)</b>
<b>Regular Adjustments</b>	<b>(\$2,034,710)</b>	-	-	-	-	-	-	-	-	-
<b>One Time Adjustments</b>	<b>(\$8,044,640)</b>	-	<b>(\$12,922)</b>	<b>(\$24,335)</b>	-	<b>(\$3,879)</b>	-	-	-	-
<b>Total Claimable Cost</b>	<b>\$47,762,690</b>	<b>\$13,696</b>	<b>(\$262,614)</b>	<b>\$161,992</b>	<b>\$53,901</b>	<b>(\$33,110)</b>	<b>\$8,830</b>	<b>\$306</b>	<b>\$2,472</b>	<b>\$1,096</b>



County of Riverside  
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (Continued)

Department	Total	11329 Occupational Health & Safety	11601 CFD Assess Dist Admin	12001 Assessor	12002 County Clerk Recorder	12003 Records Mgmt & Archives	12004 Integrated Prop Tax Mgt	14001 Treasurer- Tax Collector	17001 Registrar of Voters	19001 Economic Development Agency
Building Use Allowance	\$13,419,932	-	-	\$257,410	\$7,766	\$27,139	-	\$38,307	-	\$337,542
Equipment Use Allowance	\$8,166,204	-	-	\$174,068	\$201,197	-	-	\$57,855	\$104,036	-
11001 County Executive Office	\$3,449,366	\$3,056	\$671	\$50,462	\$17,135	\$2,505	\$2,262	\$14,552	\$14,393	\$19,931
13001 Auditor Controller	\$3,352,619	\$3,614	\$933	\$28,054	\$48,352	\$7,194	\$3,252	\$81,774	\$11,682	\$12,322
13002 Internal Audit	\$1,402,939	-	-	-	-	-	-	-	\$4,232	\$6,303
13003 Payroll	(\$83,403)	(\$61)	(\$17)	(\$695)	(\$578)	(\$86)	(\$25)	(\$364)	(\$136)	(\$555)
15001 County Counsel	\$4,116,802	-	\$181	\$154,725	\$25,446	-	-	\$148,246	\$72,663	\$41,331
11301 Human Resources	\$1,545,785	\$373	\$308	\$7,793	\$12,535	\$1,853	\$363	\$6,214	\$2,420	\$16,493
73001 Purchasing	\$1,617,401	\$1,008	\$2	\$2,638	\$2,586	\$928	\$557	\$3,776	\$642	\$4,032
72001 FM - Admin	\$52,735	-	-	-	-	-	-	-	-	\$18,613
72002 FM Custodial/Housekeeping	\$1,547,699	-	-	(\$26,649)	(\$25,401)	(\$1,684)	-	(\$6,955)	-	\$361,972
72003 FM Maintenance	\$2,413,367	-	-	\$107,695	\$10,101	\$5,865	-	\$9,046	-	\$573
72004 FM Real Estate	\$4,083,574	\$1,111	-	\$8,839	\$21,969	\$4,244	\$12,861	\$5,780	\$3,243	\$53,392
72006 FM Energy	\$6,164,727	-	-	\$341,469	\$29,007	\$76,402	-	\$74,970	\$7,321	\$203,570
72007 FM Parking	\$645,565	\$752	\$376	\$9,867	\$18,944	\$4,736	\$1,579	\$14,584	-	\$22,289
<b>Total Actual Costs</b>	<b>\$51,917,312</b>	<b>\$9,853</b>	<b>\$2,454</b>	<b>\$1,113,676</b>	<b>\$369,059</b>	<b>\$129,096</b>	<b>\$20,849</b>	<b>\$447,785</b>	<b>\$220,496</b>	<b>\$1,097,808</b>
<b>Roll Forward Amounts</b>	<b>\$5,924,728</b>	<b>\$4,390</b>	<b>(\$11,972)</b>	<b>\$360,568</b>	<b>(\$27,259)</b>	<b>\$81,362</b>	<b>\$30,503</b>	<b>(\$7,037)</b>	<b>\$13,753</b>	<b>\$733,732</b>
<b>Regular Adjustments</b>	<b>(\$2,034,710)</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>(\$8,044,640)</b>	<b>(\$1,111)</b>	<b>-</b>	<b>(\$87,885)</b>	<b>(\$6,669)</b>	<b>(\$8,425)</b>	<b>(\$12,861)</b>	<b>(\$7,871)</b>	<b>(\$3,243)</b>	<b>(\$415,937)</b>
<b>Total Claimable Cost</b>	<b>\$47,762,690</b>	<b>\$13,132</b>	<b>(\$9,518)</b>	<b>\$1,386,359</b>	<b>\$335,131</b>	<b>\$202,033</b>	<b>\$38,491</b>	<b>\$432,877</b>	<b>\$231,006</b>	<b>\$1,415,603</b>

Fiscal Year 2009/2010 actual  
For Use In Year 2011/2012

County of Riverside  
OMB A-87 Cost Allocation Plan

Date Printed: 12/25/2010

Exhibit A

Cost Exhibit (Continued)

Department	Total	19002 HUD- CDBG Home Grants	19003 Workforce Development	19004 Housing Authority	19006 Single Family Revenue	19006 Home Grant Program	19007 County Free Library	19107 County Airports	19201 Fair & National Date Fest	19301 Edward Dean Museum
Building Use Allowance	\$13,419,932	-	-	-	-	-	\$6,686	-	-	\$2,563
Equipment Use Allowance	\$8,166,204	-	-	-	-	-	-	-	-	-
11001 County Executive Office	\$3,449,366	\$297	\$14,578	\$7,830	\$901	\$1	\$2,868	\$1,886	\$3,338	\$337
13001 Auditor Controller	\$3,352,619	\$7,113	\$14,006	\$2,370	\$5,960	\$487	\$4,552	\$7,060	\$8,036	\$2,803
13002 Internal Audit	\$1,402,939	-	\$1,185	-	-	-	-	-	-	-
13003 Payroll	(\$63,403)	-	(\$482)	(\$342)	-	-	(\$1)	(\$33)	(\$38)	(\$10)
15001 County Counsel	\$4,116,802	\$87	\$580	\$15,483	\$845	\$7	\$8,953	\$1,452	\$194	-
11501 Human Resources	\$1,545,785	-	\$14,069	\$7,494	-	-	-	\$686	\$499	\$136
73001 Purchasing	\$1,617,401	\$4,815	\$8,091	-	\$964	-	\$91	\$437	\$512	\$296
72001 FM - Admin	\$52,735	-	\$114	-	\$3,515	-	-	-	\$665	-
72002 FM Custodial/Housekeeping	\$1,547,699	-	(\$4,193)	\$13,521	(\$10,011)	-	(\$119,159)	\$36	(\$42,386)	\$17,660
72003 FM Maintenance	\$2,413,367	-	\$3,795	-	\$1,584	-	\$120,843	-	\$163	\$1,388
72004 FM Real Estate	\$4,083,574	\$923	\$206,440	-	-	-	\$279	\$1,548	-	-
72006 FM Energy	\$6,164,727	-	\$5,161	-	(\$297)	-	\$20,723	-	-	-
72007 FM Parking	\$645,565	-	\$376	\$1,503	-	-	-	\$1,127	-	-
<b>Total Actual Costs</b>	<b>\$51,917,312</b>	<b>\$13,235</b>	<b>\$263,701</b>	<b>\$47,859</b>	<b>\$3,461</b>	<b>\$495</b>	<b>\$45,835</b>	<b>\$14,199</b>	<b>(\$29,017)</b>	<b>\$25,173</b>
<b>Roll Forward Amounts</b>	<b>\$5,924,728</b>	<b>(\$15,776)</b>	<b>(\$154,349)</b>	<b>(\$26,779)</b>	<b>\$10,741</b>	<b>-</b>	<b>(\$138,506)</b>	<b>(\$12,232)</b>	<b>(\$67,894)</b>	<b>(\$14,199)</b>
<b>Regular Adjustments</b>	<b>(\$2,034,710)</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>(\$8,044,640)</b>	<b>(\$923)</b>	<b>(\$206,043)</b>	<b>(\$13,521)</b>	<b>\$8,427</b>	<b>-</b>	<b>(\$1,983)</b>	<b>(\$1,584)</b>	<b>\$42,223</b>	<b>(\$19,048)</b>
<b>Total Claimable Cost</b>	<b>\$47,762,690</b>	<b>(\$3,464)</b>	<b>(\$96,691)</b>	<b>\$7,559</b>	<b>\$22,629</b>	<b>\$495</b>	<b>(\$94,634)</b>	<b>\$383</b>	<b>(\$54,688)</b>	<b>(\$8,074)</b>

County of Riverside  
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (Continued)

Department	Total	21001 Superior Court of CA	21006 Grand Jury	22001 District Attorney	22002 DA- Forensics	23001 Child Support Services	24001 Public Defender	24013 LOPD Capital Defenders	25001 Sheriff Administration	25002 Sheriff Support
Building Use Allowance	\$13,419,932	\$131,424	\$34,080	\$2,075,824	\$2,477	\$1,332	\$37,962	-	\$25,403	\$41,781
Equipment Use Allowance	\$8,168,204	-	-	\$282,758	-	-	\$54,064	-	\$553,464	\$248,313
11001 County Executive Office	\$3,449,366	\$24,172	-	\$149,751	\$319	\$42,617	\$54,561	\$27	\$55,062	\$39,245
13001 Auditor Controller	\$3,352,619	-	-	\$58,712	\$706	\$24,820	\$21,776	\$128	\$22,046	\$65,423
13002 Internal Audit	\$1,402,939	-	-	\$1,649	-	\$206	\$10,554	-	\$122,887	-
13003 Payroll	(\$63,403)	-	-	(\$2,725)	-	(\$1,227)	(\$979)	-	(\$175)	(\$1,164)
15001 County Counsel	\$4,116,802	-	\$2,672	\$3,398	-	\$87	\$1,975	-	\$163,373	-
11301 Human Resources	\$1,545,785	-	-	\$74,101	-	\$33,801	\$21,106	-	\$13,620	\$25,152
73001 Purchasing	\$1,617,401	-	-	\$4,427	\$325	\$6,718	\$3,931	\$73	\$5,437	\$18,605
72001 FM - Admin	\$52,735	-	-	-	-	-	-	-	-	-
72002 FM Custodial/Housekeeping	\$1,547,699	\$915,415	\$9,105	(\$449,506)	-	(\$1,695)	(\$43,027)	-	(\$10,403)	(\$18,585)
72003 FM Maintenance	\$2,413,367	-	-	\$70,185	-	\$6,233	\$36,271	-	\$9,560	\$26,450
72004 FM Real Estate	\$4,083,574	\$19,712	-	\$198,124	-	\$175,365	\$20,307	\$229	-	\$10,944
72006 FM Energy	\$6,164,727	\$50,182	-	\$119,175	\$3,123	\$32,392	\$72,096	-	\$167,501	\$148,321
72007 FM Parking	\$645,565	-	-	\$103,646	-	\$29,599	\$10,374	-	\$12,855	\$3,233
<b>Total Actual Costs</b>	<b>\$51,917,312</b>	<b>\$1,139,905</b>	<b>\$45,857</b>	<b>\$2,689,519</b>	<b>\$6,950</b>	<b>\$350,268</b>	<b>\$300,971</b>	<b>\$457</b>	<b>\$1,140,530</b>	<b>\$607,718</b>
<b>Roll Forward Amounts</b>	<b>\$5,924,728</b>	<b>(\$1,606,023)</b>	<b>\$5,788</b>	<b>\$1,488,137</b>	<b>\$5,453</b>	<b>\$189,753</b>	<b>\$191,501</b>	<b>-</b>	<b>(\$569,533)</b>	<b>\$75,582</b>
<b>Regular Adjustments</b>	<b>(\$2,034,710)</b>	<b>-</b>	<b>-</b>	<b>(\$2,034,710)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>One Time Adjustments</b>	<b>(\$8,044,640)</b>	<b>(\$934,127)</b>	<b>(\$9,105)</b>	<b>\$181,197</b>	<b>-</b>	<b>(\$179,923)</b>	<b>(\$13,551)</b>	<b>(\$229)</b>	<b>\$843</b>	<b>(\$18,809)</b>
<b>Total Claimable Cost</b>	<b>\$47,762,690</b>	<b>(\$1,400,245)</b>	<b>\$42,540</b>	<b>\$2,324,143</b>	<b>\$12,403</b>	<b>\$360,098</b>	<b>\$478,921</b>	<b>\$228</b>	<b>\$571,940</b>	<b>\$664,491</b>

County of Riverside  
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (Continued)

Department	Total	25003 Sheriff Patrol	25004 Sheriff Corrections	25006 Sheriff Court Services	25006 CAC Security	25007 Training Center	25008 RAID	25009 Anti Drug Abuse Grant	25010 Sheriff Coroner	25011 Public Administration
Building Use Allowance	\$13,419,932	\$1,051,059	\$3,480,555	\$10,659	\$6,113	\$98,570	-	-	\$106,943	\$26,100
Equipment Use Allowance	\$8,168,204	\$1,940,443	\$284,090	\$67,214	-	\$73,010	\$381	\$1,389	\$10,048	\$1,800
11001 County Executive Office	\$3,449,366	\$274,953	\$155,816	\$24,343	\$551	\$10,147	\$814	\$1,010	\$7,950	\$1,615
13001 Auditor Controller	\$3,352,619	\$303,414	\$93,223	\$22,985	\$1,218	\$18,500	\$2,230	\$1,817	\$8,336	\$2,580
13002 Internal Audit	\$1,402,939	-	-	-	-	\$8,966	-	-	-	-
13003 Payroll	(\$63,403)	(\$6,105)	(\$4,409)	(\$626)	(\$10)	(\$195)	(\$4)	-	(\$175)	(\$54)
15001 County Counsel	\$4,116,802	-	-	-	-	-	-	-	-	-
11301 Human Resources	\$1,545,785	\$123,215	\$105,657	\$11,430	\$185	\$3,711	\$62	-	\$2,301	\$1,077
73001 Purchasing	\$1,817,401	\$79,755	\$36,473	\$6,124	\$359	\$5,749	\$237	\$1,154	\$2,734	\$306
72001 FM - Admin	\$52,735	-	-	-	-	-	-	-	-	-
72002 FM Custodial/Housekeeping	\$1,547,599	(\$13,813)	(\$7,900)	\$15,129	(\$344)	(\$59,707)	-	-	(\$1,556)	(\$449)
72003 FM Maintenance	\$2,413,357	\$203,748	\$542,959	\$8,140	\$571	\$54,893	-	-	\$21,815	\$4,343
72004 FM Real Estate	\$4,083,574	\$13,910	-	-	-	\$34,443	-	-	-	-
72006 FM Energy	\$6,164,727	\$293,359	\$522,800	\$70,278	\$3,968	(\$150,190)	-	-	\$13,934	\$2,659
72007 FM Parking	\$645,565	\$2,368	\$2,706	\$13,080	-	-	-	-	-	-
<b>Total Actual Costs</b>	<b>\$51,917,312</b>	<b>\$4,266,306</b>	<b>\$5,211,970</b>	<b>\$248,756</b>	<b>\$12,611</b>	<b>\$97,887</b>	<b>\$3,720</b>	<b>\$5,370</b>	<b>\$171,330</b>	<b>\$39,977</b>
<b>Roll Forward Amounts</b>	<b>\$5,924,728</b>	<b>\$2,701,646</b>	<b>(\$2,258,506)</b>	<b>\$278,089</b>	<b>\$4,545</b>	<b>(\$396,057)</b>	<b>\$223</b>	<b>(\$10)</b>	<b>(\$40,470)</b>	<b>(\$51,244)</b>
<b>Regular Adjustments</b>	<b>(\$2,034,710)</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>(\$8,044,640)</b>	<b>(\$203,845)</b>	<b>(\$535,059)</b>	<b>(\$23,269)</b>	<b>(\$227)</b>	<b>(\$29,619)</b>	<b>-</b>	<b>-</b>	<b>(\$20,259)</b>	<b>(\$3,894)</b>
<b>Total Claimable Cost</b>	<b>\$47,762,690</b>	<b>\$6,764,107</b>	<b>\$2,418,405</b>	<b>\$503,576</b>	<b>\$16,929</b>	<b>(\$327,789)</b>	<b>\$3,943</b>	<b>\$5,360</b>	<b>\$110,601</b>	<b>(\$15,161)</b>

County of Riverside  
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (Continued)

Department	Total	26061 Sheriff Cal - ID	26062 Sheriff Cal - DNA	26063 Sheriff Cal - Photo	26001 Prob Juvenile Hall	26002 Probation	26004 Court Placement Care	26007 Prob: Admin & Support	27001 Cont & Land Aqu-Fire	27002 Fire Protection- Forest
Building Use Allowance	\$13,419,932	-	-	-	\$1,183,283	\$149,603	-	\$177,607	-	\$34,782
Equipment Use Allowance	\$8,168,204	-	-	-	\$73,136	\$41,938	-	\$24,677	-	\$3,444,731
11001 County Executive Office	\$3,449,366	\$3,026	\$661	\$133	\$59,589	\$34,562	-	\$7,775	\$74	\$151,819
13001 Auditor Controller	\$3,352,619	\$4,623	\$317	\$263	\$42,546	\$34,047	\$797	\$8,525	\$1,415	\$184,005
13002 Internal Audit	\$1,402,939	-	-	-	\$30,801	-	-	-	\$303	\$99,939
13003 Payroll	(\$63,403)	(\$94)	-	-	(\$1,470)	(\$1,145)	-	(\$275)	-	(\$572)
16001 County Counsel	\$4,116,802	-	-	-	-	\$23,674	-	-	-	\$69,076
11301 Human Resources	\$1,545,785	\$1,858	-	-	\$29,894	\$18,040	-	\$3,164	-	\$31,514
73001 Purchasing	\$1,617,401	\$735	\$46	\$219	\$10,129	\$4,281	\$239	\$1,167	\$610	\$53,562
72001 FM - Admin	\$52,735	-	-	-	-	-	-	-	-	-
72002 FM Custodial/Housekeeping	\$1,547,699	-	-	-	(\$41,384)	\$10,467	-	(\$17,438)	-	\$49,473
72003 FM Maintenance	\$2,413,367	-	-	-	\$77,720	\$56,903	-	\$11,981	\$210	\$49,123
72004 FM Real Estate	\$4,083,574	\$9,323	-	-	-	\$21,343	-	\$20,452	-	\$84,385
72006 FM Energy	\$6,164,727	-	-	-	(\$2,059)	\$201,417	-	(\$30,799)	-	\$57,453
72007 FM Parking	\$645,565	-	-	-	-	\$4,209	-	\$527	-	\$4,999
<b>Total Actual Costs</b>	<b>\$51,917,312</b>	<b>\$19,471</b>	<b>\$1,024</b>	<b>\$615</b>	<b>\$1,462,185</b>	<b>\$599,339</b>	<b>\$1,036</b>	<b>\$207,363</b>	<b>\$2,612</b>	<b>\$4,314,289</b>
<b>Roll Forward Amounts</b>	<b>\$5,924,728</b>	<b>\$12,931</b>	<b>(\$1,318)</b>	<b>\$152</b>	<b>\$159,423</b>	<b>\$97,328</b>	<b>(\$2,545)</b>	<b>\$239,623</b>	<b>(\$4,599)</b>	<b>\$808,340</b>
<b>Regular Adjustments</b>	<b>(\$2,034,710)</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>(\$8,044,640)</b>	<b>(\$9,323)</b>	<b>-</b>	<b>-</b>	<b>(\$36,336)</b>	<b>(\$88,713)</b>	<b>-</b>	<b>(\$14,995)</b>	<b>(\$210)</b>	<b>(\$182,981)</b>
<b>Total Claimable Cost</b>	<b>\$47,762,690</b>	<b>\$23,079</b>	<b>(\$294)</b>	<b>\$767</b>	<b>\$1,585,272</b>	<b>\$807,954</b>	<b>(\$1,509)</b>	<b>\$431,991</b>	<b>(\$2,197)</b>	<b>\$4,939,648</b>

County of Riverside  
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (Continued)

Department	Total	27004 Fire Protection- Contract Svcs	28001 Agricultural Commissioner	29001 LAFCO - Local Agency	31001 Roads GIS	31002 Transportation Land Mgmt Agency	31003 Consolidated Counter	31006 Environmental Programs	31101 Building & Safety	31201 Planning
Building Use Allowance	\$13,419,932	-	\$11,136	-	\$3,961	\$31,266	-	\$12,129	\$16,511	\$28,164
Equipment Use Allowance	\$8,168,204	\$715	\$21,058	-	-	-	-	-	-	\$7,718
11001 County Executive Office	\$3,449,366	\$70,426	\$5,017	\$805	\$3,068	\$141,921	\$1,945	\$1,790	\$5,024	\$7,182
13001 Auditor Controller	\$3,352,619	\$30,275	\$6,027	\$2,516	\$3,119	\$8,511	\$72,031	\$2,829	\$10,559	\$11,743
13002 Internal Audit	\$1,402,939	\$25,394	\$18,211	-	\$4,431	\$309	-	-	\$57,437	-
13003 Payroll	(\$63,403)	(\$72)	(\$183)	(\$17)	(\$65)	(\$214)	(\$51)	(\$47)	(\$160)	(\$170)
15001 County Counsel	\$4,116,802	-	\$3,558	\$24,909	\$12	\$253	\$9	\$2,748	\$17,127	\$316,375
11301 Human Resources	\$1,545,785	\$5,014	\$3,336	\$349	\$963	\$8,351	\$2,804	\$721	\$4,195	\$130
73001 Purchasing	\$1,617,401	\$13,261	\$105	-	\$4,080	\$1,202	\$146	\$414	\$548	\$2,860
72001 FM - Admin	\$52,735	-	-	-	-	-	-	-	-	-
72002 FM Custodial/Housekeeping	\$1,547,699	-	\$5,977	-	(\$535)	(\$2,513)	-	(\$1,219)	(\$4,066)	(\$4,592)
72003 FM Maintenance	\$2,413,367	-	\$12,906	-	\$913	\$7,354	-	\$1,586	\$5,332	\$8,190
72004 FM Real Estate	\$4,083,574	-	\$8,941	-	-	\$25	\$2,219	\$256	\$4,740	\$3,660
72006 FM Energy	\$6,164,727	(\$1,291)	\$29,569	-	\$7,737	\$90,305	\$41,451	\$23,688	\$18,497	\$39,732
72007 FM Parking	\$645,565	-	\$8,945	\$1,127	-	\$4,999	-	\$1,579	\$17,234	\$4,021
<b>Total Actual Costs</b>	<b>\$51,917,312</b>	<b>\$143,722</b>	<b>\$134,603</b>	<b>\$29,689</b>	<b>\$27,664</b>	<b>\$289,769</b>	<b>\$120,554</b>	<b>\$46,474</b>	<b>\$152,978</b>	<b>\$423,013</b>
<b>Roll Forward Amounts</b>	<b>\$5,924,728</b>	<b>\$19,893</b>	<b>\$154,097</b>	<b>(\$9,592)</b>	<b>(\$24,984)</b>	<b>(\$358,686)</b>	<b>\$62,288</b>	<b>(\$59,438)</b>	<b>\$6,833</b>	<b>\$214,229</b>
<b>Regular Adjustments</b>	<b>(\$2,034,710)</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>(\$8,044,640)</b>	<b>-</b>	<b>(\$27,824)</b>	<b>-</b>	<b>(\$378)</b>	<b>(\$4,866)</b>	<b>(\$2,219)</b>	<b>(\$623)</b>	<b>(\$6,006)</b>	<b>(\$5,258)</b>
<b>Total Claimable Cost</b>	<b>\$47,762,690</b>	<b>\$163,615</b>	<b>\$260,876</b>	<b>\$20,097</b>	<b>\$2,302</b>	<b>(\$73,783)</b>	<b>\$180,623</b>	<b>(\$13,587)</b>	<b>\$153,805</b>	<b>\$631,984</b>

County of Riverside  
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (Continued)

Department	Total	31301		31304		31307		31308 TLMA-ALUC	31401 Code Enforcement	41001 Mental Health Public Guardian
		Transportation	31302 Surveyor	31303 Crossing Guard	Supervisory Dist No 4	31306 Trans Const Projects	Transportation Equipment			
Building Use Allowance	\$13,419,932	\$43,038	\$7,349	-	-	-	-	-	\$16,506	-
Equipment Use Allowance	\$9,168,204	-	-	-	-	-	-	-	\$5,263	-
11001 County Executive Office	\$3,449,366	\$47,809	\$4,052	\$278	\$265	\$92,856	\$6,275	\$333	\$17,068	\$5,536
13001 Auditor Controller	\$3,352,619	\$84,123	\$5,706	\$788	\$575	\$36,119	\$23,118	\$1,237	\$16,468	\$6,624
13002 Internal Audit	\$1,402,939	\$20,509	-	-	-	-	-	-	-	\$50,651
13003 Payroll	(\$63,403)	(\$1,094)	(\$122)	(\$80)	-	-	(\$87)	(\$7)	(\$445)	(\$111)
15001 County Counsel	\$4,116,802	\$8,451	\$41	-	-	\$1,133	-	\$8,382	\$1,303,390	\$731,065
11301 Human Resources	\$1,545,785	\$24,248	\$22,255	\$203	-	-	\$1,866	-	\$349	\$1,523
73001 Purchasing	\$1,617,401	\$21,129	\$939	\$5	\$68	\$28,200	\$13,338	\$405	\$6,898	\$13,596
72001 FM - Admin	\$52,735	-	-	-	-	-	-	-	-	-
72002 FM Custodial/Housekeeping	\$1,547,699	(\$4,047)	(\$1,170)	-	-	-	(\$8,749)	-	(\$29,293)	\$11,261
72003 FM Maintenance	\$2,413,367	\$18,972	\$1,717	-	-	-	-	-	\$28,126	-
72004 FM Real Estate	\$4,083,574	\$5,047	-	-	-	-	-	-	\$28,767	\$268
72006 FM Energy	\$6,164,727	(\$10,271)	\$14,352	-	-	-	-	-	(\$6,374)	-
72007 FM Parking	\$645,565	\$5,281	-	\$752	-	-	-	\$752	\$15,787	\$527
<b>Total Actual Costs</b>	<b>\$51,917,312</b>	<b>\$263,195</b>	<b>\$55,119</b>	<b>\$1,946</b>	<b>\$908</b>	<b>\$158,308</b>	<b>\$35,761</b>	<b>\$11,102</b>	<b>\$1,402,510</b>	<b>\$820,940</b>
<b>Roll Forward Amounts</b>	<b>\$5,924,728</b>	<b>\$78,884</b>	<b>(\$53,390)</b>	<b>(\$5,235)</b>	<b>\$374</b>	<b>(\$29,721)</b>	<b>(\$3,647)</b>	<b>-</b>	<b>\$208,597</b>	<b>(\$140,024)</b>
<b>Regular Adjustments</b>	<b>(\$2,034,710)</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>(\$8,044,640)</b>	<b>(\$19,972)</b>	<b>(\$547)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>\$8,749</b>	<b>-</b>	<b>(\$27,600)</b>	<b>(\$11,529)</b>
<b>Total Claimable Cost</b>	<b>\$47,762,690</b>	<b>\$322,107</b>	<b>\$1,182</b>	<b>(\$3,269)</b>	<b>\$1,282</b>	<b>\$128,587</b>	<b>\$40,863</b>	<b>\$11,102</b>	<b>\$1,583,507</b>	<b>\$669,387</b>

County of Riverside  
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (Continued)

Department	Total	41002 Mental	41003 Mental	41004 Mental	41005 Mental	42001 Public	42002 California	42003 CHA	42004	42006 Animal
		Health Treatment	Health Detention	Health Administration	Health Substance Abuse	Health	Health	Children	Admin	Environmental Health
Building Use Allowance	\$13,419,932	\$9,835	-	-	-	\$305,346	-	\$99,522	\$37,848	\$28,919
Equipment Use Allowance	\$8,168,204	-	-	-	-	\$177,611	\$5,899	\$98,854	\$28,645	\$70,551
11001 County Executive Office	\$3,449,366	\$76,324	\$7,485	\$38,472	\$13,096	\$92,516	\$18,790	\$42,172	\$26,182	\$39,491
13001 Auditor Controller	\$3,352,619	\$123,232	\$4,941	\$29,613	\$20,351	\$186,167	\$10,667	\$30,049	\$31,123	\$36,479
13002 Internal Audit	\$1,402,939	-	-	-	-	\$101,481	-	-	\$1,566	\$40,761
13003 Payroll	(\$63,403)	(\$2,103)	(\$178)	(\$564)	(\$393)	(\$2,254)	(\$500)	(\$554)	(\$556)	(\$648)
15001 County Counsel	\$4,116,802	-	-	-	-	\$1,229	\$57	\$46	\$1,819	\$1,918
11301 Human Resources	\$1,545,785	\$47,911	\$2,858	\$14,980	\$11,451	\$58,578	\$12,303	\$14,775	\$15,011	\$14,172
73001 Purchasing	\$1,617,401	\$251,417	\$4,224	\$24,966	\$61,782	\$40,642	\$2,686	\$7,880	\$5,921	\$8,223
72001 FM - Admin	\$52,735	-	-	-	-	-	-	-	-	-
72002 FM Custodial/Housekeeping	\$1,547,699	(\$524,775)	-	\$457,771	-	\$119,262	\$13,869	(\$143,853)	\$33,635	(\$4,158)
72003 FM Maintenance	\$2,413,367	\$140,168	-	\$43,547	-	\$170,083	-	\$20,176	\$11,157	\$44,039
72004 FM Real Estate	\$4,083,574	\$268,974	-	\$23,448	\$6,234	\$180,160	\$34,884	\$27,369	\$54,684	\$3,837
72006 FM Energy	\$6,164,727	\$49,576	-	\$138,728	\$33,084	(\$83,294)	\$259,636	(\$22,798)	(\$6,567)	(\$93,248)
72007 FM Parking	\$645,565	-	-	\$4,736	-	\$6,710	-	\$7,893	\$27,890	\$4,736
<b>Total Actual Costs</b>	<b>\$51,917,312</b>	<b>\$440,559</b>	<b>\$19,330</b>	<b>\$775,697</b>	<b>\$145,605</b>	<b>\$1,354,217</b>	<b>\$358,311</b>	<b>\$181,531</b>	<b>\$268,358</b>	<b>\$195,072</b>
<b>Roll Forward Amounts</b>	<b>\$5,924,728</b>	<b>\$576,527</b>	<b>(\$5,278)</b>	<b>\$609,038</b>	<b>(\$204)</b>	<b>\$1,905,290</b>	<b>\$319,174</b>	<b>(\$1,471,552)</b>	<b>\$49,410</b>	<b>(\$31,865)</b>
<b>Regular Adjustments</b>	<b>(\$2,034,710)</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>(\$8,044,640)</b>	<b>\$115,633</b>	<b>-</b>	<b>(\$524,766)</b>	<b>(\$6,234)</b>	<b>(\$469,485)</b>	<b>(\$48,773)</b>	<b>\$96,308</b>	<b>(\$89,476)</b>	<b>(\$43,718)</b>
<b>Total Claimable Cost</b>	<b>\$47,762,690</b>	<b>\$1,132,719</b>	<b>\$14,052</b>	<b>\$859,969</b>	<b>\$139,167</b>	<b>\$2,790,022</b>	<b>\$628,712</b>	<b>(\$1,193,713)</b>	<b>\$218,292</b>	<b>\$119,489</b>



County of Riverside  
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (Continued)

Department	Total	43001 Riv Co Regional Medical Center	43002 Med Indigent Services	43003 Detention Health	45001 Waste Management	51001 DPSS Admin	51003 DPSS Categorical Aid	51004 DPSS Other Aid	51006 DPSS Homeless	52001 Local Initiative Admin DCA
Building Use Allowance	\$13,419,932	\$11,461	-	-	\$1,176	\$426,812	-	-	-	-
Equipment Use Allowance	\$8,168,204	-	-	-	-	-	-	-	-	-
11001 County Executive Office	\$3,449,366	\$415,940	\$3,623	\$20,524	\$73,092	\$329,039	\$1,576	\$3,154	\$79	\$7,387
13001 Auditor Controller	\$3,352,619	\$557,014	\$15,662	\$7,704	\$36,375	\$40,807	\$12,205	\$5,102	\$868	\$5,096
13002 Internal Audit	\$1,402,939	\$45,821	-	-	\$5,765	\$60,923	-	-	-	\$47,234
13003 Payroll	(\$63,403)	(\$7,605)	(\$106)	(\$325)	(\$826)	(\$10,633)	-	-	-	(\$79)
15001 County Counsel	\$4,116,802	\$68,090	-	-	\$918	\$144,599	-	-	-	\$1,363
11301 Human Resources	\$1,545,785	\$276,202	\$3,707	\$9,335	\$24,631	\$229,697	-	-	-	\$1,348
73001 Purchasing	\$1,617,401	\$548,242	\$37,691	\$3,054	\$17,881	\$32,011	-	\$391	\$521	\$3,657
72001 FM - Admin	\$52,735	-	-	-	-	-	-	-	-	-
72002 FM Custodial/Housekeeping	\$1,547,699	(\$151,838)	-	-	\$7,998	(\$141,008)	-	-	-	-
72003 FM Maintenance	\$2,413,367	\$82,816	-	-	-	\$141,682	-	-	-	-
72004 FM Real Estate	\$4,083,574	\$118,051	-	-	\$808	\$1,337,343	-	-	-	\$402
72006 FM Energy	\$6,164,727	(\$171,967)	-	-	-	\$39,012	-	-	-	-
72007 FM Parking	\$645,565	\$1,447	-	\$1,710	\$3,157	\$11,445	-	-	-	\$1,127
<b>Total Actual Costs</b>	<b>\$51,917,312</b>	<b>\$1,793,874</b>	<b>\$60,577</b>	<b>\$42,002</b>	<b>\$170,975</b>	<b>\$2,641,729</b>	<b>\$13,781</b>	<b>\$8,647</b>	<b>\$1,468</b>	<b>\$67,555</b>
<b>Roll Forward Amounts</b>	<b>\$5,924,728</b>	<b>(\$347,468)</b>	<b>\$2,376</b>	<b>(\$21,330)</b>	<b>(\$111,757)</b>	<b>\$1,096,668</b>	<b>(\$36,835)</b>	<b>\$682</b>	<b>\$3,182</b>	<b>\$42,410</b>
<b>Regular Adjustments</b>	<b>(\$2,034,710)</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>(\$8,044,640)</b>	<b>(\$49,229)</b>	<b>-</b>	<b>-</b>	<b>(\$8,806)</b>	<b>(\$1,338,017)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$402)</b>
<b>Total Claimable Cost</b>	<b>\$47,762,690</b>	<b>\$1,397,177</b>	<b>\$62,953</b>	<b>\$20,672</b>	<b>\$50,412</b>	<b>\$2,400,380</b>	<b>(\$23,054)</b>	<b>\$9,329</b>	<b>\$4,650</b>	<b>\$109,563</b>

County of Riverside  
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (Continued)

Department	Total	62002 DCA Local Initiative	62003 DCA Other Programs	63001 Office of Aging	64001 Veterans Services	63001 Cooperative Extension	72005 FM Design & Construction	72008 FM Facility Projects	72011 FM Facilities Project Group	73003 Printing Services
Building Use Allowance	\$13,419,932	-	-	\$16,970	-	-	\$29,370	-	-	-
Equipment Use Allowance	\$8,168,204	-	-	-	\$1,411	-	\$5,487	\$84,283	-	-
11001 County Executive Office	\$3,449,366	\$1,868	\$717	\$11,615	\$2,798	\$593	\$4,492	\$44	\$2,984	\$3,292
13001 Auditor Controller	\$3,352,618	\$8,918	\$3,923	\$27,506	\$1,878	\$1,961	\$28,989	\$20,097	\$12,841	\$7,011
13002 Internal Audit	\$1,402,939	-	-	-	\$13,398	-	-	-	-	-
13003 Payroll	(\$63,403)	(\$51)	(\$4)	(\$553)	(\$40)	(\$16)	(\$96)	-	(\$38)	(\$75)
15001 County Counsel	\$4,116,802	(\$428)	\$132	\$9,266	\$624	-	-	\$35	-	-
11301 Human Resources	\$1,545,785	\$844	\$80	\$3,020	\$799	\$70	\$2,030	-	\$3	\$1,224
73001 Purchasing	\$1,617,401	\$30,276	\$6,882	\$19,263	\$57	\$2	\$946	\$18,773	\$4,281	\$2,280
72001 FM - Admin	\$52,735	-	-	-	-	-	\$12,934	\$10	\$16,833	-
72002 FM Custodial/Housekeeping	\$1,547,699	-	(\$314)	-	\$4,893	\$3,288	-	(\$4,522)	(\$76)	-
72003 FM Maintenance	\$2,413,367	-	\$131	-	-	\$3,281	\$45	\$22,544	\$2,803	-
72004 FM Real Estate	\$4,083,574	\$5,065	\$17,226	\$21,111	\$3,720	\$11,615	-	\$1,125	-	-
72006 FM Energy	\$6,164,727	\$1,558	-	\$2,677	-	\$3,346	-	(\$3,281)	-	-
72007 FM Parking	\$645,565	-	-	\$1,579	-	-	\$2,255	-	\$1,127	-
<b>Total Actual Costs</b>	<b>\$51,917,312</b>	<b>\$48,050</b>	<b>\$28,763</b>	<b>\$112,454</b>	<b>\$29,538</b>	<b>\$24,140</b>	<b>\$86,452</b>	<b>\$139,108</b>	<b>\$40,758</b>	<b>\$13,732</b>
<b>Roll Forward Amounts</b>	<b>\$5,924,728</b>	<b>\$64,246</b>	<b>\$27,066</b>	<b>\$10,973</b>	<b>\$9,156</b>	<b>\$37,146</b>	<b>(\$347,855)</b>	<b>\$7,347</b>	<b>-</b>	<b>\$16,646</b>
<b>Regular Adjustments</b>	<b>(\$2,034,710)</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>(\$8,044,640)</b>	<b>(\$5,065)</b>	<b>(\$17,043)</b>	<b>(\$21,111)</b>	<b>(\$8,613)</b>	<b>(\$18,184)</b>	<b>(\$45)</b>	<b>(\$19,147)</b>	<b>(\$2,727)</b>	<b>-</b>
<b>Total Claimable Cost</b>	<b>\$47,762,690</b>	<b>\$107,230</b>	<b>\$38,786</b>	<b>\$102,316</b>	<b>\$30,081</b>	<b>\$43,102</b>	<b>(\$261,448)</b>	<b>\$127,308</b>	<b>\$38,031</b>	<b>\$30,378</b>

County of Riverside  
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (Continued)

Department	Total	73004 Supply Services	73005 Fleet Services	73006 Central Mail	74001 Information Technology	74003 RCIT MHZ Radio Project	924001 Trial Court Operations	931104 Regional Parks & Open Space	933201 Trans Commission	934001 Redevelopment Agency
Building Use Allowance	\$13,419,932	\$19,140	\$457,460	-	\$55,465	\$7,815	\$438,716	-	-	-
Equipment Use Allowance	\$8,168,204	-	-	-	-	-	-	-	-	-
11001 County Executive Office	\$3,449,366	\$14,401	\$17,341	\$4,148	\$82,057	\$5,068	-	\$39,200	-	\$465
13001 Auditor Controller	\$3,352,619	\$8,694	\$36,022	\$3,494	\$115,246	\$10,037	\$29,420	\$4,808	\$602	\$21,964
13002 Internal Audit	\$1,402,939	-	\$121,943	-	\$9,681	-	-	-	-	-
13003 Payroll	(\$63,403)	(\$55)	(\$205)	(\$33)	(\$609)	(\$41)	-	(\$398)	-	-
15001 County Counsel	\$4,116,802	-	-	-	-	\$1,012	\$1,119	-	-	\$6,099
11301 Human Resources	\$1,545,785	\$994	\$3,561	\$681	\$15,569	\$791	-	\$5,943	-	-
73001 Purchasing	\$1,617,401	\$7,947	\$9,508	\$285	\$16,092	\$5,132	-	\$11,307	-	\$2,741
72001 FM - Admin	\$52,735	-	-	-	-	-	-	-	-	\$51
72002 FM Custodial/Housekeeping	\$1,547,699	\$126,142	(\$123,382)	-	(\$17,003)	\$20,083	\$671,870	-	-	(\$1,364)
72003 FM Maintenance	\$2,413,367	-	\$67,695	-	\$55,306	\$1,909	-	-	-	-
72004 FM Real Estate	\$4,083,574	-	-	-	\$72,193	\$41,281	-	-	-	\$45,990
72006 FM Energy	\$6,164,727	\$155,983	\$57,448	-	\$133,658	\$41,055	\$1,347,781	-	-	-
72007 FM Parking	\$645,565	-	\$48,018	-	\$41,522	\$4,736	-	-	-	\$3,382
<b>Total Actual Costs</b>	<b>\$51,917,312</b>	<b>\$333,246</b>	<b>\$695,409</b>	<b>\$8,575</b>	<b>\$579,177</b>	<b>\$138,878</b>	<b>\$2,488,906</b>	<b>\$60,860</b>	<b>\$602</b>	<b>\$79,328</b>
<b>Roll Forward Amounts</b>	<b>\$5,924,728</b>	<b>(\$682)</b>	<b>\$645,897</b>	<b>(\$1,570)</b>	<b>\$267,277</b>	<b>\$100,594</b>	<b>(\$1,295,036)</b>	<b>\$1,185</b>	<b>\$2,500</b>	<b>\$112,752</b>
<b>Regular Adjustments</b>	<b>(\$2,034,710)</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>(\$8,044,640)</b>	<b>(\$126,142)</b>	<b>\$55,687</b>	<b>-</b>	<b>(\$110,496)</b>	<b>(\$83,273)</b>	<b>(\$671,870)</b>	<b>-</b>	<b>-</b>	<b>(\$44,626)</b>
<b>Total Claimable Cost</b>	<b>\$47,762,680</b>	<b>\$206,422</b>	<b>\$1,396,993</b>	<b>\$7,005</b>	<b>\$735,958</b>	<b>\$178,199</b>	<b>\$522,000</b>	<b>\$62,045</b>	<b>\$3,102</b>	<b>\$147,454</b>

County of Riverside  
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (Continued)

Department	Total	937001 Van Horn Regional Treat JPA	939001 Children & Family First	943001 WRMD Operations	947200 Flood Cont Dist Admin	960001 Law Library	900101-915301 Various CSAs	All Other	2nd Alloc Remains
Building Use Allowance	\$13,419,932	\$87,888	-	-	-	\$9,017	-	\$1,206,127	-
Equipment Use Allowance	\$8,168,204	-	-	-	-	-	-	-	-
11001 County Executive Office	\$3,449,366	\$69	-	\$4,669	\$25,140	-	\$9,042	\$2,462	-
13001 Auditor Controller	\$3,352,619	(\$5,368)	\$1,452	\$1,089	\$12,500	\$951	\$50,653	\$31,132	-
13002 Internal Audit	\$1,402,939	-	-	-	-	-	-	\$490,399	-
13003 Payroll	(\$63,403)	-	-	-	(\$792)	-	-	(\$309)	\$2
15001 County Counsel	\$4,116,802	-	\$2,691	-	-	-	-	\$284,507	\$3
11301 Human Resources	\$1,545,785	-	-	-	\$19,645	-	\$1,562	\$3,878	\$4
73001 Purchasing	\$1,617,401	-	\$7,310	-	\$27,060	-	\$2,189	\$1,572	-
72001 FM - Admin	\$52,735	-	-	-	-	-	-	-	-
72002 FM Custodial/Housekeeping	\$1,547,699	-	-	-	-	\$23,706	-	\$750,945	\$615
72003 FM Maintenance	\$2,413,367	-	-	-	-	-	-	\$6,196	-
72004 FM Real Estate	\$4,083,574	\$69	-	-	-	-	\$2,477	\$649,146	-
72006 FM Energy	\$6,164,727	-	-	-	-	\$63,628	\$830	\$1,131,024	\$2,348
72007 FM Parking	\$645,565	-	-	-	\$7,893	-	-	-	-
<b>Total Actual Costs</b>	<b>\$51,917,312</b>	<b>\$82,658</b>	<b>\$11,453</b>	<b>\$5,758</b>	<b>\$91,446</b>	<b>\$97,302</b>	<b>\$66,753</b>	<b>\$4,556,879</b>	<b>\$2,972</b>
<b>Roll Forward Amounts</b>	<b>\$5,924,728</b>	<b>\$60,153</b>	<b>(\$2,650)</b>	<b>(\$8,419)</b>	<b>(\$139,016)</b>	<b>(\$91,648)</b>	<b>\$9,566</b>	<b>\$2,949,578</b>	<b>-</b>
<b>Regular Adjustments</b>	<b>(\$2,034,710)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>One Time Adjustments</b>	<b>(\$8,044,640)</b>	<b>(\$69)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$23,706)</b>	<b>(\$2,477)</b>	<b>(\$1,406,287)</b>	<b>(\$615)</b>
<b>Total Claimable Cost</b>	<b>\$47,762,690</b>	<b>\$142,742</b>	<b>\$8,803</b>	<b>(\$2,661)</b>	<b>(\$47,570)</b>	<b>(\$18,052)</b>	<b>\$73,842</b>	<b>\$6,100,170</b>	<b>\$2,357</b>