



RIVERSIDE COUNTY
AUDITOR-CONTROLLER

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JOHN CHIANG
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Riverside
Riverside, California**

**Date: June 28, 2013
Filing Ref: RIV14**

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 **2013-14** 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 **2011-12** fiscal year and as estimated costs for the **2013-14** 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, 2013**, 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. Records Management (ISF) |
| 1. County Executive Office | 12. Fleet Services (ISF) |
| 2. Auditor-Controller | 13. Information Services (ISF) |
| 3. Internal Audits | 14. Printing Services (ISF) |
| 4. Payroll | 15. Supply Services (ISF) |
| 5. County Counsel | 16. Oasis Project (ISF) |
| 6. Human Resources | 17. Risk Management (ISF) |
| 7. Purchasing | 18. Temporary Assistance (ISF) |
| 8. Facility Management - Administration | 19. EDA Facilities Management (ISF) |
| 9. Facility Management - Energy | 20. Flood Control Equipment (ISF) |
| 10. Facility Management - Parking | |

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 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:** One-Time adjustment in Exhibit A should not be included when calculating carry forward for FY 2015/16 estimated cost allocation plan.

SECTION IV: ACCEPTANCE

COUNTY OF RIVERSIDE

JOHN CHIANG
CALIFORNIA STATE CONTROLLER

BY Assistant Auditor
Controller, Fran Lee
Name

BY Anita Degan
for
Linda Yamanaka, Bureau Chief
Local Government Policy and Reporting
Division of Accounting and Reporting

E 27m
Title
7/11/2013
Date

7/12/13
Date

Negotiated by Sandeep Singh
Telephone (916) 322-9437

cc: State and Federal Agencies

Attachment

Fiscal Year 2011/2012 actual
For Use In Year 2013/2014

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 12/17/2012

Cost Exhibit

Exhibit A

Department	Total	10001 Board of Supervisors	10002 Clerk of the Board	11003 Cont & Land Acq-ACC	11004 Pension Obligation	11009 Contribution to Trial Court	11010 Contribution to Other	11011 Contribution to Com	11012 Coral Project	11014 County Contrib to Hlt & MH
Building Use Allowance	\$18,180,959	\$318,598	\$2,547	-	-	-	-	-	-	-
Equipment Use Allowance	\$6,763,506	\$13,311	\$2,872	-	-	-	-	-	-	-
11001 County Executive Office	\$3,232,490	\$22,896	\$536	-	-	\$1	\$1,479	-	\$143,634	-
13001 Auditor Controller	\$3,301,664	\$13,825	\$1,717	\$149	\$5	\$893	\$717	\$5	\$563	\$167
13002 Internal Audit	\$829,315	-	\$110,142	-	-	-	-	-	-	-
13003 Payroll	(\$132,870)	(\$397)	(\$39)	-	-	-	-	-	-	-
15001 County Counsel	\$3,583,666	\$445,204	\$364	-	-	-	-	-	-	-
11301 Human Resources	\$1,676,454	\$5,538	\$507	-	-	-	\$1,273	-	-	-
73001 Purchasing	\$1,296,278	\$3,894	\$6	-	-	-	\$670	-	-	-
72001 EDA FM - Admin	\$277,888	-	-	-	-	-	-	-	-	-
72006 EDA Energy	\$5,792,102	\$261,203	\$8,487	-	-	-	-	-	-	-
72007 EDA Parking	\$281,399	-	\$989	-	-	-	-	-	-	-
Total Actual Costs	\$45,082,851	\$1,084,032	\$128,138	\$149	\$5	\$894	\$4,139	\$5	\$144,187	\$167
Roll Forward Amounts	(\$9,657,518)	\$209,596	(\$32,270)	\$51	(\$221)	(\$1,287)	(\$40,259)	-	(\$7,427)	(\$496)
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	\$8,044,640	\$32,531	\$241	-	-	-	\$37,900	-	-	-
Total Claimable Cost	\$43,469,973	\$1,326,159	\$96,109	\$200	(\$216)	(\$393)	\$1,790	\$5	\$136,760	(\$329)

RIVERSIDE COUNTY
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Fiscal Year 2011/2012 actual
For Use In Year 2013/2014

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 12/17/2012

Cost Exhibit (Continued)

Exhibit A

Department	Total	11017 Domestic Violence	11021 Interest on Trans & Teacher	11022 Lease-Purchase Long Term	11023 Legislative Admin	11030 Leased Court Facilities	11033 Confidential Court Orders	11034 Teacher Debt Svc	11035 Arbitration Project	11036 Wic-Mstncp
Building Use Allowance	\$18,180,989	-	-	-	-	\$263,519	-	-	-	-
Equipment Use Allowance	\$6,763,506	-	-	-	-	-	-	-	-	-
11001 County Executive Office	\$3,232,490	-	\$46	-	\$1,590	-	\$665	\$534	-	\$2,267
13001 Auditor-Controller	\$3,301,664	\$36	\$166	\$38	\$980	\$5	\$248	\$472	\$736	\$603
13002 Internal Audit	\$829,315	-	-	-	-	-	-	-	-	-
13003 Payroll	(\$132,870)	-	-	-	-	-	-	-	-	-
15001 County Counsel	\$3,583,666	-	-	-	\$2,249	-	-	\$261	-	-
11301 Human Resources	\$1,676,454	-	-	-	\$2,219	-	-	\$145	-	-
73001 Purchasing	\$1,286,278	-	-	-	-	-	-	-	-	-
72001 EDA - FM - Admin	\$277,888	-	-	-	-	-	-	-	-	-
72006 EDA Energy	\$5,792,102	-	-	-	-	\$261,877	-	-	-	-
72007 EDA Parking	\$281,389	-	-	-	-	-	-	-	-	-
Total Actual Costs	\$45,082,861	\$36	\$212	\$38	\$7,038	\$525,401	\$813	\$1,402	\$736	\$2,770
Roll Forward Amounts	(\$9,657,518)	\$31	(\$324)	(\$6,967)	\$3,689	\$6,619	(\$1,122)	\$460	(\$514)	(\$327)
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	\$8,044,640	-	-	\$6,047	\$171	\$620	-	-	-	-
Total Claimable Cost	\$43,469,973	\$67	(\$112)	(\$682)	\$10,898	\$532,640	(\$309)	\$1,862	\$222	\$2,443

Fiscal Year 2011/2012 actual
For Use In Year 2013/2014

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 12/17/2012

Cost Exhibit (Continued)

Exhibit A

Department	Total	11037 Dev Impact Fee Op Org	11038 EO Subfund Operations	11038 Court Facilities	11040 Pension Obligation Bonds	11042 Capital Impr Prog Cap	11043 Court Reporting Transcripts	11050 National Pollutant Disch Elm	11093 Casis HRMS Production	11099 Indigent Defense
Building Use Allowance	\$18,180,559	-	-	-	-	-	-	-	-	-
Equipment Use Allowance	\$6,763,506	-	-	-	-	-	-	-	-	-
11001 County Executive Office	\$3,232,480	\$646	\$301	\$877	\$627	\$230	\$1,402	\$630	\$10,391	
13901 Auditor Controller	\$3,301,664	\$2,519	\$592	\$418	\$440	\$252	\$7,116	\$4,927	\$4,415	
13902 Internal Audit	\$828,315	-	-	-	-	-	-	-	-	-
13903 Payroll	(\$132,870)	-	(\$1)	-	-	-	-	(\$14)	-	-
15001 County Counsel	\$3,583,666	-	-	-	-	-	-	-	-	-
11301 Human Resources	\$1,676,454	-	-	-	-	-	-	\$203	-	-
73001 Purchasing	\$1,296,278	\$835	\$32	-	-	-	-	\$446	-	-
72001 EDA - FM - Admin	\$277,888	-	-	-	-	-	-	-	-	-
72006 EDA - Energy	\$5,792,102	-	-	-	-	-	-	-	-	-
72007 EDA - Parking	\$281,389	-	-	-	-	-	-	-	-	-
Total Actual Costs	\$45,082,861	\$4,000	\$924	\$1,295	\$1,067	\$482	\$8,518	\$6,191	\$14,806	
Roll Forward Amounts	(\$9,657,518)	(\$3,211)	(\$506)	(\$20,417)	(\$18,745)	(\$1,168)	\$2,779	\$922	(\$39,855)	
Regular Adjustments	-	-	-	-	-	-	-	-	-	
One Time Adjustments	\$8,044,640	\$1,481	-	\$19,712	-	\$60	-	\$2,634	-	
Total Claimable Cost	\$43,469,973	\$2,270	\$418	\$580	(\$17,678)	(\$526)	\$11,297	\$9,747	(\$25,049)	

Fiscal Year 2011/2012 actual
For Use In Year 2013/2014

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 12/17/2012

Cost Exhibit (Continued)

Exhibit A

Department	Total	11303 Air Quality Division	11308 Self Administered	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	\$18,180,959	-	-	-	-	-	-	-	-	-
Equipment Use Allowance	\$6,763,506	-	-	-	-	-	-	-	-	-
11001 County Executive Office	\$3,232,490	\$585	\$317	\$4,875	\$5,897	\$1,427	\$5,434	\$168	\$223	\$1,774
13001 Auditor Controller	\$3,301,664	\$2,196	\$460	\$1,166	\$87,485	\$3,102	\$13,492	\$280	\$432	\$1,795
13002 Internal Audit	\$829,315	-	-	-	-	-	-	-	-	-
13003 Payroll	(\$132,870)	(\$21)	-	(\$7)	(\$283)	(\$15)	(\$190)	-	-	(\$116)
15001 County Counsel	\$3,583,666	-	-	-	-	-	\$17,137	-	-	-
11301 Human Resources	\$1,576,454	\$304	\$13,340	\$102	\$7,792	\$203	\$2,652	\$14,145	\$102	\$1,566
73001 Purchasing	\$1,296,278	\$116	-	-	\$636	-	\$601	-	-	\$178
72001 EDA FM - Admin	\$277,888	-	-	-	-	-	-	-	-	-
72006 EDA Energy	\$5,792,102	(\$1,570)	-	-	\$1,412	-	(\$977)	-	-	\$4,993
72007 EDA Parking	\$281,399	\$171,233	-	-	-	-	\$130	-	-	-
Total Actual Costs	\$45,082,851	\$172,843	\$14,117	\$6,156	\$102,929	\$4,717	\$39,279	\$14,593	\$757	\$10,190
Roll Forward Amounts	(\$9,657,518)	\$42,440	-	(\$4,683)	\$4,197	(\$1,916)	(\$157,179)	\$4,308	(\$576)	(\$3,124)
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	\$8,044,640	\$1,090	-	\$365	\$25,878	\$365	\$11,489	-	-	\$5,869
Total Claimable Cost	\$43,469,973	\$216,373	\$14,117	\$1,838	\$133,004	\$3,166	(\$106,401)	\$18,901	\$181	\$12,935

Fiscal Year 2011/2012 actual
For Use In Year 2013/2014

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 12/17/2012

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	\$18,180,988	-	-	-	-	-	-	-	-	-
Equipment Use Allowance	\$6,763,606	-	-	-	-	-	-	-	-	-
11001 County Executive Office	\$3,232,490	-	\$4,688	\$9,927	\$199	\$842	-	\$2	\$68	-
13001 Auditor Controller	\$3,301,664	\$112	\$3,330	\$101,545	\$243	\$1,759	\$59	\$166	\$291	\$14
13002 Internal Audit	\$829,315	-	-	-	-	-	-	-	-	-
13003 Payroll	(\$132,870)	-	(\$7,604)	(\$233)	-	(\$65)	-	-	-	-
15001 County Counsel	\$3,583,666	-	-	-	-	-	-	-	-	-
11301 Human Resources	\$1,676,454	-	\$3,689	\$20,254	\$9,430	\$660	-	\$69	\$2,386	-
73001 Purchasing	\$1,296,278	-	\$723	\$837	-	\$110	-	-	-	-
72001 EDA FM - Admin	\$277,888	-	-	-	-	-	-	-	-	-
72006 EDA Energy	\$5,792,102	-	\$2,966	(\$6,964)	-	\$208	-	-	-	-
72007 EDA Parking	\$281,399	-	-	-	-	-	-	-	-	-
Total Actual Costs	\$45,082,851	\$112	\$7,792	\$125,466	\$9,872	\$3,514	\$59	\$237	\$2,745	\$14
Roll Forward Amounts	(\$9,657,518)	(\$6,797)	(\$40,274)	(\$10,096)	(\$14,892)	(\$4,188)	(\$11,085)	(\$83)	(\$175)	(\$1,128)
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	\$8,044,640	-	\$12,922	\$24,335	-	\$3,879	-	-	-	-
Total Claimable Cost	\$43,469,973	(\$6,685)	(\$19,660)	\$138,705	(\$5,020)	\$3,205	(\$11,026)	\$154	\$2,570	(\$1,114)

Fiscal Year 2011/2012 actual
For Use In Year 2013/2014

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 12/17/2012

Cost Exhibit (Continued)

Department	Total	11328 Occupational Health & Safety	11801 CFD Assess Dist Adm	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
Baking Use Allowance	\$18,180,989	-	-	\$271,506	\$10,977	-	-	\$29,354	-	\$134,653
Equipment Use Allowance	\$6,763,506	-	-	\$173,609	\$225,056	-	-	\$52,426	\$129,632	-
11001 County Executive Office	\$3,232,490	\$3,361	\$461	\$19,078	\$12,800	\$1,464	\$2,834	\$12,245	\$12,456	\$9,996
13001 Auditor Controller	\$3,301,964	\$3,142	\$903	\$18,811	\$31,353	\$4,140	\$2,853	\$75,710	\$23,567	\$10,653
13002 Internal Audit	\$829,315	-	-	-	-	-	-	\$8,072	\$19,425	\$37,249
13003 Payroll	(\$132,870)	(\$157)	(\$26)	(\$1,300)	(\$1,267)	(\$114)	(\$73)	(\$756)	(\$386)	(\$783)
15001 County Counsel	\$3,583,656	-	-	\$184,270	\$43,165	-	-	\$92,099	\$37,036	\$4,318
11301 Human Resources	\$1,676,454	\$2,102	\$370	\$13,368	\$14,238	\$1,120	\$720	\$7,713	\$2,691	\$18,173
73001 Purchasing	\$1,296,278	\$898	\$245	\$2,689	\$5,100	\$378	\$5,059	\$3,695	\$773	\$643
72001 EDA FM - Admin	\$277,898	-	-	-	-	-	-	-	-	\$3,066
72006 EDA Energy	\$5,792,102	\$2,045	-	\$279,941	\$77,938	\$2,371	-	\$71,906	\$13,970	\$16,038
72007 EDA Parking	\$281,369	-	-	\$911	\$1,744	\$399	\$284	\$1,415	\$259	\$1,050
Total Actual Costs	\$45,082,851	\$11,391	\$1,953	\$982,863	\$421,204	\$9,749	\$11,877	\$353,881	\$239,423	\$234,956
Roll Forward Amounts	(\$9,657,518)	\$1,538	(\$501)	(\$150,813)	\$52,145	(\$119,347)	(\$9,172)	(\$93,904)	\$18,927	(\$862,852)
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	\$8,044,640	\$1,111	-	\$97,885	\$5,689	\$8,425	\$12,961	\$7,871	\$3,243	\$415,937
Total Claimable Cost	\$43,469,973	\$14,040	\$1,452	\$899,935	\$480,018	(\$101,173)	\$15,396	\$267,848	\$261,593	(\$211,959)

Fiscal Year 2011/2012 actual
For Use In Year 2013/2014

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 12/17/2012

Cost Exhibit (Continued)

Exhibit A

Department	Total	19002 HUD-CDBG Home Grants	19003 Workforce Development	19004 Housing Authority	19005 Single Family Revenue	19006 Home Grant Program	19007 County Free Library	19008 Economic Development Agency	19009 Successor Agency to RDA old 834001	19107 County Airports
Building Use Allowance	\$18,180,959	-	\$8,909	-	-	-	\$88,321	\$25,181	\$7,237	\$1,312
Equipment Use Allowance	\$8,783,506	-	-	-	-	-	-	-	-	-
11001 County Executive Office	\$3,232,490	\$718	\$12,578	\$7,614	\$825	\$8	\$4,452	-	\$1,281	\$1,721
13001 Auditor Controller	\$3,301,684	\$15,044	\$15,086	\$1,899	\$5,616	\$3,884	\$6,638	\$1,939	\$26,782	\$12,824
13002 Internal Audit	\$829,315	-	-	-	-	-	-	-	-	-
13003 Payroll	(\$132,870)	(\$49)	(\$876)	(\$800)	-	-	(\$23)	-	-	(\$65)
15001 County Counsel	\$3,583,686	\$7,936	\$1,203	\$3,697	\$3,771	\$1,132	\$4,428	-	\$31,689	\$6,334
11301 Human Resources	\$1,676,454	-	\$9,184	\$7,704	-	-	\$102	-	-	\$560
73001 Purchasing	\$1,296,278	\$2,955	\$1,495	-	\$715	-	\$1,568	\$37	\$1,217	\$376
72001 EDA FH - Admin	\$277,888	\$27	\$2,022	\$2,337	-	-	-	-	-	-
72006 EDA Energy	\$5,792,102	-	\$22,450	-	-	-	(\$1,301)	-	\$5,634	\$9,986
72007 EDA Parking	\$281,389	\$1,111	-	\$137	\$779	-	-	-	\$216	\$154
Total Actual Costs	\$45,082,651	\$27,742	\$72,051	\$22,588	\$11,506	\$4,824	\$104,183	\$27,157	\$74,016	\$33,212
Roll Forward Amounts	(\$9,657,518)	\$14,507	(\$191,650)	(\$25,271)	\$8,045	\$4,329	\$58,348	-	(\$5,312)	\$19,013
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	\$8,044,640	\$823	\$206,043	\$13,521	(\$8,427)	-	\$1,963	-	\$44,826	\$1,584
Total Claimable Cost	\$43,469,973	\$43,172	\$86,444	\$10,838	\$11,124	\$9,153	\$164,484	\$27,157	\$113,390	\$53,809

Fiscal Year 2011/2012 actual
For Use In Year 2013/2014

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 12/17/2012

Cost Exhibit (Continued)

Exhibit A

Department	Total	19201 Fair A									
		National Date Fest	19301 Edward Dean Museum	21001 Superior Court of CA	21006 Grand Jury	22001 District Attorney	22002 DA-Forenscis	23001 CHD Support Services	24001 Public Defender	24013 LORD Capital Defenders	
Bidding Use Allowance	\$18,180,858	\$1,312	\$3,284	\$117,218	\$35,875	\$2,238,625		\$1,337	\$42,825		
Equipment Use Allowance	\$5,763,506					\$258,561					
11001 County Executive Office	\$3,232,490	\$2,772	\$288	\$27,356		\$138,159	\$429	\$30,676	\$88,881	\$2,627	
13001 Auditor Controller	\$3,301,664	\$8,982	\$3,101	\$43	\$9	\$45,236	\$724	\$21,397	\$17,142	\$2,787	
13002 Internal Audit	\$828,345					\$26,176		\$14,835	\$2,742		
13003 Payroll	(\$192,870)	(\$72)	(\$21)			(\$5,132)		(\$2,378)	(\$1,629)	(\$129)	
15001 County Counsel	\$3,583,656	\$494	\$102		\$3,456	\$4,771			\$1,045		
11301 Human Resources	\$1,676,454	\$700	\$140			\$61,883		\$32,395	\$14,828	\$11	
73001 Purchasing	\$1,296,278	\$233	\$317			\$5,839	\$145	\$2,557	\$2,526	\$754	
72001 EDA FM - Admin	\$277,888	\$593									
72006 EDA Energy	\$5,792,102	\$63,671	\$1,760	\$64,705		\$98,637		\$56,468	\$23,763		
72007 EDA Parking	\$281,399					\$4,882		\$2,480	\$186		
Total Actual Costs	\$45,082,851	\$78,685	\$8,981	\$209,322	\$39,340	\$2,878,637	\$1,298	\$158,747	\$209,172	\$7,582	
Roll Forward Amounts	(\$9,657,516)	\$107,702	(\$16,192)	(\$830,583)	(\$6,517)	\$189,318	(\$5,652)	(\$191,521)	(\$91,799)	\$7,125	
Regular Adjustments											
One Time Adjustments	\$8,044,640	(\$42,223)	\$19,048	\$934,127	\$9,105	(\$181,197)		\$179,923	\$13,551	\$229	
Total Claimable Cost	\$43,469,973	\$144,164	\$11,837	\$212,966	\$41,928	\$2,896,958	(\$4,354)	\$147,149	\$130,924	\$14,936	

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Cost Exhibit (Continued)

Exhibit A

Department	Total	25001 Sheriff Administration	25002 Sheriff Support	25003 Sheriff Patrol	25004 Sheriff Corrections	25005 Sheriff Court Services	25006 CAC Security	25007 Training Center	25008 RAID	25009 Anti Drug Abuse Grant
Building Use Allowance	\$18,180,959	\$27,154	\$44,876	\$904,251	\$5,025,993	\$14,648	\$5,288	\$228,610	-	-
Equipment Use Allowance	\$6,763,506	\$539,343	\$239,113	\$1,649,010	\$237,703	\$85,678	-	\$65,028	\$381	\$1,389
11001 County Executive Office	\$3,232,490	\$56,884	\$31,630	\$226,247	\$136,704	\$20,621	\$476	\$9,685	\$649	\$600
13001 Auditor Controller	\$3,301,664	\$17,896	\$60,172	\$282,442	\$81,049	\$22,083	\$916	\$19,635	\$1,793	\$2,240
13002 Internal Audit	\$929,315	\$146,059	-	-	-	-	-	-	-	-
13003 Payroll	(\$132,870)	(\$347)	(\$2,219)	(\$11,813)	(\$9,312)	(\$1,364)	(\$19)	(\$489)	(\$7)	-
15001 County Counsel	\$3,583,666	\$128,457	\$13,434	\$1,604	\$5,137	-	-	\$4,483	\$63	-
11301 Human Resources	\$1,676,454	\$16,125	\$26,165	\$104,842	\$92,961	\$12,132	\$128	\$4,483	\$63	-
73001 Purchasing	\$1,296,278	\$1,371	\$10,496	\$45,952	\$28,966	\$5,281	\$105	\$6,140	\$741	\$1,264
72001 EDA FM - Admin	\$277,888	-	-	-	-	-	-	-	-	-
72006 EDA Energy	\$5,792,102	(\$18,724)	\$186,313	\$111,288	\$451,919	\$12,630	\$3,994	(\$36,677)	-	-
72007 EDA Parking	\$281,399	\$247	\$216	-	\$1	\$62	-	-	-	-
Total Actual Costs	\$45,082,851	\$913,464	\$610,196	\$3,213,823	\$6,049,121	\$181,772	\$10,888	\$297,836	\$3,620	\$5,493
Roll Forward Amounts	(\$9,657,518)	(\$227,166)	\$2,478	(\$1,092,483)	\$837,151	(\$66,984)	(\$1,723)	\$199,949	(\$100)	\$123
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	\$8,044,640	(\$843)	\$18,809	\$203,845	\$536,059	\$23,289	\$227	\$29,619	-	-
Total Claimable Cost	\$43,469,973	\$685,455	\$631,493	\$2,365,165	\$7,421,331	\$138,057	\$9,392	\$527,404	\$3,520	\$5,616

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Cost Exhibit (Continued)

Exhibit A

Department	Total	26007 Prob:											
		26010 Sheriff Coroner	26011 Public Administration	26051 Sheriff Cal - ID	26052 Sheriff Cal - DNA	26053 Sheriff Cal - Photo	26001 Prob Juvenile Hall	26002 Probation Placement Care	26004 Court	Admin & Support			
Building Use Allowance	\$18,180,989	\$106,027	\$26,509	-	-	-	\$1,250,621	\$83,581	-	\$279,575			
Equipment Use Allowance	\$6,763,506	\$12,628	\$2,884	-	-	\$70,900	\$37,805	-	\$25,411				
11001 County Executive Office	\$3,232,490	\$6,473	\$1,189	\$2,916	\$661	\$29,949	\$61,218	\$2	\$7,280				
13001 Auditor Controller	\$3,301,664	\$7,335	\$2,731	\$5,449	\$224	\$32,011	\$30,656	\$1,209	\$8,917				
13002 Internal Audit	\$829,315	-	-	-	-	\$3,548	-	-	-				
13003 Payroll	(\$132,870)	(\$337)	(\$96)	(\$201)	-	(\$2,519)	(\$2,536)	-	(\$479)				
15001 County Counsel	\$3,583,666	-	\$951	-	-	-	\$10,088	-	\$3,254				
11301 Human Resources	\$1,678,454	\$3,138	\$986	\$1,518	-	\$30,147	\$48,695	-	\$14,925				
73001 Purchasing	\$1,296,278	\$3,203	\$270	\$1,719	\$1,124	\$10,987	\$3,371	\$96	\$2,497				
72001 EDA - Admin	\$277,888	-	-	-	-	-	-	-	-				
72006 EDA Energy	\$5,792,102	(\$9,757)	\$11,746	-	-	(\$114,665)	\$187,957	-	\$398				
72007 EDA Parking	\$281,399	\$31	-	-	-	-	-	-	\$130				
	Total Actual Costs	\$415,082,951	\$47,179	\$11,401	\$2,009	\$550	\$1,310,379	\$460,835	\$1,307	\$341,908			
	Roll Forward Amounts	(\$9,657,518)	(\$42,598)	\$7,202	(\$9,070)	\$986	(\$151,806)	(\$138,504)	\$271	\$134,545			
	Regular Adjustments	-	-	-	-	-	-	-	-				
	One Time Adjustments	\$8,004,640	\$20,259	\$3,884	\$9,323	-	\$36,336	\$98,713	-	\$14,995			
	Total Claimable Cost	\$43,469,973	\$106,411	\$58,275	\$12,654	\$2,994	\$485	\$1,194,909	\$411,044	\$1,578	\$491,448		

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Cost Exhibit (Continued)

Exhibit A

Department	Total	27001 Cont & Land Acq-Fire	27002 Fire Protection- Forest	27004 Fire Protection- Contract Svcs	28001 Agricultural Commissioner	29001 LAFCO - Local Agency	31002 Transportation Land Mgmt Agency	31003 Consolidated Counter	31005 Environmental Programs	31101 Building & Safety
Building Use Allowance	\$18,180,959	-	\$27,998	-	\$6,620	-	\$17,058	\$2,563	\$493	\$8,265
Equipment Use Allowance	\$6,763,506	-	\$2,450,969	\$715	\$21,058	-	-	-	-	-
11001 County Executive Office	\$3,232,480	\$24	\$134,755	\$58,217	\$6,101	\$612	\$182,719	\$1,272	\$1,234	\$3,481
13001 Auditor Controller	\$3,301,664	\$775	\$153,006	\$25,474	\$4,942	\$1,636	\$39,524	\$35,882	\$2,188	\$4,757
13002 Internal Audit	\$829,315	-	\$85,676	-	\$3,439	-	\$11,503	-	-	-
13003 Payroll	(\$132,870)	-	(\$1,310)	(\$112)	(\$345)	(\$43)	(\$383)	(\$84)	(\$86)	(\$264)
15001 County Counsel	\$3,583,666	-	\$62,869	-	\$1,950	\$1,585	\$31,672	\$92	\$1,655	\$397
11301 Human Resources	\$1,676,454	-	\$35,677	\$5,138	\$3,506	\$477	\$4,575	\$1,337	\$1,148	\$8,329
73001 Purchasing	\$1,296,278	\$96	\$57,634	\$9,274	\$241	-	\$3,684	\$76	\$91	\$214
72001 EDA FM - Admin	\$277,888	-	-	-	-	-	-	-	-	-
72006 EDA Energy	\$5,792,102	-	\$644	(\$5,942)	\$29,879	-	\$86,519	\$9,185	\$1,644	\$29,230
72007 EDA Parking	\$281,396	-	\$908	-	-	\$62	\$130	-	\$476	-
Total Actual Costs	\$45,082,851	\$885	\$3,008,854	\$91,764	\$77,481	\$4,329	\$357,001	\$50,323	\$8,843	\$54,408
Roll Forward Amounts	(\$9,657,518)	(\$1,727)	(\$1,305,335)	(\$51,869)	(\$57,112)	(\$25,360)	\$67,292	(\$70,231)	(\$37,631)	(\$98,569)
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	\$8,044,640	\$210	\$182,861	-	\$27,824	-	\$4,886	\$2,219	\$623	\$6,006
Total Claimable Cost	\$43,469,973	(\$632)	\$1,886,600	\$39,806	\$48,203	(\$21,031)	\$429,099	(\$17,889)	(\$28,165)	(\$38,154)

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Cost Exhibit (Continued)

Department	Total	31204 Planning	31301 Transportation	31302 Supervisor	31503 Crossing Guard	31304 Supervisory Dial No 4	31305 Trans Const Projects	31307 Transportation Equipment	31308 TLMA- ALLC	31401 Code Enforcement
Building Use Allowance	\$18,180,959	\$7,550	\$57,360	\$4,082	-	-	-	-	-	\$57,478
Equipment Use Allowance	\$6,753,506	\$5,064	-	-	-	-	-	-	-	\$6,015
11001 County Executive Office	\$3,232,480	\$5,129	\$38,705	\$3,222	\$253	\$413	\$116,244	\$5,107	\$235	\$1,603
13001 Auditor Controller	\$3,301,664	\$8,876	\$61,260	\$4,375	\$754	\$386	\$36,527	\$21,390	\$1,247	\$12,029
13002 Internal Audit	\$829,315	-	-	-	-	-	-	-	-	\$11,712
13003 Payroll	(\$132,870)	(\$259)	(\$2,053)	(\$221)	(\$156)	-	-	(\$154)	(\$16)	(\$783)
15001 County Counsel	\$3,583,666	\$18,880	\$35,569	\$31	-	-	-	-	\$2,657	\$1,139,808
11301 Human Resources	\$1,676,454	\$3,529	\$28,489	\$3,298	\$96	-	-	\$2,477	-	\$10,571
73001 Purchasing	\$1,296,278	\$6,795	\$17,118	\$693	-	\$12	\$144,521	\$12,863	\$675	\$1,282
72001 EDA FM - Admin	\$277,888	-	-	-	-	-	-	-	-	-
72006 EDA Energy	\$5,792,102	\$26,429	(\$15,306)	\$7,633	-	-	-	\$66,061	-	\$46,458
72007 EDA Parking	\$281,389	\$425	\$247	-	-	-	-	-	-	\$188
Total Actual Costs	\$45,082,851	\$92,418	\$221,390	\$23,093	\$947	\$811	\$298,292	\$107,734	\$4,984	\$1,296,173
Roll Forward Amounts	(\$9,667,518)	(\$340,595)	(\$41,805)	(\$32,026)	(\$999)	(\$97)	\$137,984	\$71,973	(\$6,118)	(\$106,337)
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	\$8,044,640	\$5,258	\$19,972	\$547	-	-	-	(\$8,749)	-	\$27,600
Total Claimable Cost	\$43,469,973	(\$252,919)	\$199,557	(\$8,386)	(\$82)	\$714	\$434,276	\$170,959	(\$1,134)	\$1,217,436

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Cost Exhibit (Continued)

Exhibit A

Department	Total	41001 Mental Health Public Guardian	41002 Mental Health Treatment	41003 Mental Health Detention	41004 Mental Health Administration	41005 Mental Health Substance Abuse	42001 Public Health	42002 California Children	42003 CHA Admin	42004 Environmental Health
Building Use Allowance	\$18,180,939	-	-	-	-	-	\$196,675	-	-	-
Equipment Use Allowance	\$6,763,506	-	-	-	-	-	\$179,725	\$5,899	\$114,972	\$37,577
11001 County Executive Office	\$3,232,490	\$4,132	\$76,892	\$12,552	\$47,693	\$11,068	\$89,548	\$15,040	\$35,669	\$22,625
13001 Auditor Controller	\$3,301,664	\$4,866	\$101,398	\$3,556	\$21,886	\$16,232	\$150,266	\$7,779	\$20,863	\$23,893
13002 Internal Audit	\$829,315	-	\$21,499	-	-	-	\$47,036	-	\$5,751	-
13003 Payroll	(\$132,670)	(\$226)	(\$4,723)	(\$324)	(\$1,319)	(\$824)	(\$4,978)	(\$981)	(\$1,119)	(\$1,231)
15001 County Counsel	\$3,593,666	\$573,225	\$2,920	-	\$122,126	\$1,438	\$6,742	\$93	\$7	\$2,840
11301 Human Resources	\$1,676,464	\$2,303	\$62,552	\$3,259	\$17,506	\$8,514	\$78,220	\$16,083	\$17,968	\$21,247
73001 Purchasing	\$1,296,278	\$2,544	\$98,863	\$867	\$23,789	\$23,506	\$18,575	\$1,418	\$13,099	\$3,302
72001 EDA FM - Admin	\$277,898	-	-	-	-	-	-	-	-	-
72006 EDA Energy	\$5,792,102	-	\$128,835	-	\$9,671	-	\$144,132	\$6,219	(\$54,562)	(\$24,619)
72007 EDA Parking	\$281,399	-	-	-	\$389	-	\$698	-	\$825	\$899
Total Actual Costs	\$45,082,851	\$596,844	\$488,236	\$20,010	\$241,911	\$69,934	\$905,639	\$51,550	\$150,334	\$86,333
Roll Forward Amounts	(\$9,657,518)	(\$234,096)	\$47,677	\$680	(\$533,796)	(\$86,671)	(\$448,578)	(\$306,761)	(\$30,997)	(\$182,025)
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	\$8,044,640	\$11,528	(\$115,633)	-	\$524,766	\$6,234	\$469,485	\$48,773	(\$86,306)	\$99,476
Total Claimable Cost	\$43,469,973	\$364,277	\$420,280	\$20,690	\$232,891	(\$19,603)	\$926,546	(\$206,438)	\$23,229	\$3,784

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Cost Exhibit (Continued)

Exhibit A

Department	Total	42007 Annual Control Services	42007 Public Health	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
Building Use Allowance	\$18,180,859	\$270,461	\$618,374	-	-	-	\$890	\$421,833	-	-
Equipment Use Allowance	\$6,763,606	\$61,082	-	-	-	-	-	-	-	-
11001 County Executive Office	\$3,232,490	\$31,144	-	\$370,740	\$11,546	\$19,274	\$73,618	\$284,807	-	\$1,942
13001 Auditor Controller	\$3,301,664	\$26,352	\$227	\$381,488	\$16,555	\$5,546	\$39,843	\$100,459	\$6,760	\$3,627
13002 Internal Audit	\$829,315	\$12,040	-	\$115,969	-	-	-	\$26,751	-	-
13003 Payroll	(\$132,670)	(\$1,033)	-	(\$17,272)	(\$233)	(\$402)	(\$1,387)	(\$23,424)	-	-
15001 County Counsel	\$3,583,666	\$1,199	-	\$6,364	-	-	\$2,286	\$440,105	-	-
11301 Human Resources	\$1,676,454	\$18,156	-	\$299,066	\$3,842	\$8,280	\$20,870	\$256,275	-	-
73001 Purchasing	\$1,296,278	\$2,573	-	\$365,520	\$9,977	\$1,066	\$26,907	\$32,378	-	\$135
72001 EDA FM - Admin	\$277,888	-	-	-	-	-	-	-	-	-
72006 EDA Energy	\$5,792,102	(\$12,863)	\$51,591	(\$32,447)	-	-	-	\$76,996	-	-
72007 EDA Parking	\$281,399	\$520	-	\$269	-	\$130	\$269	\$998	-	-
Total Actual Costs	\$45,082,861	\$408,631	\$670,182	\$1,488,687	\$41,887	\$33,894	\$183,076	\$1,626,078	\$6,760	\$5,704
Roll Forward Amounts	(\$9,657,516)	\$273,569	-	(\$304,177)	(\$18,980)	(\$8,108)	(\$7,899)	(\$1,016,651)	(\$7,021)	(\$2,943)
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	\$8,044,640	\$43,718	-	\$49,228	-	-	\$8,806	\$1,338,017	-	-
Total Claimable Cost	\$43,469,973	\$665,908	\$670,182	\$1,234,749	\$22,797	\$25,786	\$163,983	\$1,946,444	(\$261)	\$2,761

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Cost Exhibit (Continued)

Exhibit A

Department	Total	52001 Local																		
		\$1006 DPSS Homeless	\$2001 Local Initiative Admin DCA	\$2002 DCA Local Initiative	\$2003 DCA Other Programs	\$3001 Office of Aging	\$4001 Veterans Services	\$5001 Cooperative Extension	\$72002 EDA Custodial Svcs	\$72003 EDA Maintenance Svcs										
Building Use Allowance	\$18,180,959	\$22,641	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use Allowance	\$6,763,506	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11001 County Executive Office	\$3,232,490	\$73	\$5,534	\$1,788	\$838	\$12,851	\$10,122	\$67	\$507	\$11,359	\$16,881	-	-	-	-	-	-	-	-	-
13001 Auditor Controller	\$3,301,664	\$1,363	\$6,932	\$10,206	\$5,488	\$30,807	\$1,831	\$1,831	\$1,831	\$34,842	\$94,618	-	-	-	-	-	-	-	-	-
13002 Internal Audit	\$829,315	-	\$19,349	-	-	\$12,792	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13003 Payroll	(\$132,870)	-	(\$135)	(\$118)	(\$29)	(\$957)	(\$94)	(\$31)	(\$31)	(\$1,458)	(\$1,234)	-	-	-	-	-	-	-	-	-
15001 County Counsel	\$3,583,666	-	\$81	\$81	\$60	\$3,789	\$63	\$63	\$63	\$63	\$61	-	-	-	-	-	-	-	-	-
11301 Human Resources	\$1,676,454	-	\$1,709	\$1,071	\$71	\$4,084	\$847	\$357	\$357	\$17,141	\$14,900	-	-	-	-	-	-	-	-	-
73001 Purchasing	\$1,286,278	\$168	\$2,336	\$21,360	\$854	\$12,656	\$56	\$17	\$17	\$2,079	\$6,248	-	-	-	-	-	-	-	-	-
72001 EDA FM - Admin	\$277,888	-	-	-	-	-	-	-	-	\$53,913	\$110,867	-	-	-	-	-	-	-	-	-
72008 EDA Energy	\$5,792,102	\$26,851	-	\$3,503	-	\$6,105	\$7,892	-	-	\$31,165	\$189,948	-	-	-	-	-	-	-	-	-
72007 EDA Parking	\$281,399	-	\$82	-	-	\$130	-	-	-	\$2,033	\$750	-	-	-	-	-	-	-	-	-
Total Actual Costs	\$45,082,851	\$51,096	\$35,848	\$37,871	\$7,282	\$82,257	\$34,785	\$12,309	\$163,609	\$517,338	\$617,338	\$118,184	\$163,609	\$517,338	\$118,184	\$163,609	\$517,338	\$118,184	\$163,609	\$517,338
Roll Forward Amounts	(\$9,657,518)	\$49,628	(\$31,707)	(\$10,179)	(\$21,481)	(\$30,197)	\$5,227	(\$11,831)	-	-	-	-	-	-	-	-	-	-	-	-
Regular Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	\$8,044,640	-	\$402	\$5,065	\$17,043	\$21,111	\$8,513	\$18,184	-	-	-	-	-	-	-	-	-	-	-	-
Total Claimable Cost	\$43,469,973	\$100,724	\$4,543	\$32,757	\$2,844	\$73,171	\$48,605	\$18,652	\$163,609	\$517,338	\$163,609	\$163,609	\$163,609	\$517,338	\$163,609	\$163,609	\$517,338	\$163,609	\$163,609	\$517,338

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Cost Exhibit (Continued)

Department	Total	72004 EDA Real Estate	72006 EDA Project Management	72008 EDA Capital Projects	72011 FM Facilities Project Group	73003 Printing Services	73004 Supply Services	73006 Fleet Services	73006 Central Mail	74001 Information Technology
Building Use Allowance	\$18,180,959	\$1,220,607	-	-	-	-	\$6,622	\$88,526	\$4,641	\$143,219
Equipment Use Allowance	\$6,753,506	-	\$641	-	-	-	-	-	-	-
11001 County Executive Office	\$3,232,490	\$49,924	\$8,150	\$462	-	\$2,774	\$9,553	\$17,210	\$3,034	\$116,322
13001 Auditor Controller	\$3,301,664	\$74,302	\$37,209	\$19,296	\$5	\$7,014	\$7,681	\$33,398	\$3,383	\$70,836
13002 Internal Audit	\$829,315	-	-	-	-	-	-	-	-	\$7,417
13003 Payroll	(\$132,870)	(\$198)	(\$398)	-	-	(\$140)	(\$87)	(\$382)	(\$69)	(\$1,059)
15001 County Counsel	\$3,583,666	\$19,125	\$1,358	\$5,894	-	-	-	-	-	-
11301 Human Resources	\$1,678,454	\$1,750	\$3,356	-	-	\$1,400	\$1,050	\$3,482	\$772	\$10,893
73001 Purchasing	\$1,296,278	\$5,722	\$2,686	\$9,212	-	\$2,655	\$18,005	\$32,354	\$558	\$14,285
72001 EDA FM - Admin	\$277,888	\$51,563	\$53,500	-	-	-	-	-	-	-
72006 EDA Energy	\$5,792,102	(\$27,113)	-	-	-	-	\$90,482	\$63,905	-	\$33,743
72007 EDA Parking	\$281,389	\$34,930	\$43,675	-	-	-	-	-	-	\$3,044
Total Actual Costs	\$45,082,851	\$1,430,612	\$150,177	\$34,854	\$5	\$13,703	\$133,276	\$218,483	\$12,300	\$398,681
Roll Forward Amounts	(\$9,657,518)	-	\$63,725	(\$104,254)	(\$40,753)	(\$29)	(\$199,970)	(\$476,926)	\$3,725	(\$180,486)
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	\$8,044,540	-	\$45	\$19,147	\$2,727	-	\$126,142	(\$56,687)	-	\$110,486
Total Claimable Cost	\$43,469,873	\$1,430,612	\$213,947	(\$50,263)	(\$38,021)	\$13,674	\$59,448	(\$314,130)	\$16,025	\$328,681

Fiscal Year 2011/2012 actual
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County of Riverside
OMB A-87 Cost Allocation Plan

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Cost Exhibit (Continued)

Exhibit A

Department	Total	74005 Oasis Financial and HRMS Production	74006 RCT MHZ Radio Project	74009 Geographical Info Systems old 31001 Roads GIS	92401 Total Court Operations	93104 Regional Parks & Open Space	93301 Trans Commission	93701 Van Horn Regional Trek JPA	93801 Children & Family First	94301 WRMD Operations
Building Use Allowance	\$18,180,859	-	\$22,269	\$1,540	\$818,006	-	-	\$85,117	-	-
Equipment Use Allowance	\$6,753,506	-	-	-	-	-	-	-	-	-
11001 County Executive Office	\$3,232,490	\$8,190	\$3,789	\$1,903	-	\$37,783	-	\$50	\$20,711	\$3,339
13001 Auditor Controller	\$3,301,664	\$13,149	\$6,323	\$2,127	\$38,519	\$54,555	\$2,947	(\$5,385)	\$1,576	\$656
13002 Internal Audit	\$829,315	-	-	-	-	-	-	-	-	-
13003 Payroll	(\$132,870)	(\$358)	(\$92)	(\$63)	-	(\$1,146)	-	-	(\$172)	(\$9)
15001 County Counsel	\$3,583,666	\$111	\$1,404	\$27	-	\$6,166	-	-	\$4,110	-
11301 Human Resources	\$1,676,454	\$4,086	\$490	\$1,169	-	\$5,518	-	-	\$1,951	-
73001 Purchasing	\$1,296,278	\$4,030	\$1,247	\$527	-	\$5,557	-	-	\$36,644	-
72001 EDA FM - Admin	\$277,888	-	-	-	-	-	-	-	-	-
72008 EDA Energy	\$5,792,102	-	\$152,096	\$5,137	\$526,408	-	-	\$37,948	-	-
72007 EDA Parking	\$281,389	\$289	\$388	-	-	-	-	-	-	-
Total Actual Costs	\$45,082,851	\$29,467	\$189,926	\$12,347	\$1,482,933	\$108,433	\$2,847	\$116,730	\$64,820	\$3,986
Roll Forward Amounts	(\$9,657,518)	(\$68,017)	\$51,047	(\$15,317)	(\$1,006,972)	\$47,573	\$2,246	\$34,072	\$53,367	(\$1,772)
Regular Adjustments	\$8,044,640	\$37,326	\$63,273	\$378	\$671,870	-	-	\$69	-	-
One Time Adjustments	\$43,489,973	(\$1,224)	\$304,246	(\$2,592)	\$1,148,831	\$156,006	\$5,092	\$150,871	\$118,187	\$2,214
Total Claimable Cost	\$43,489,973	(\$1,224)	\$304,246	(\$2,592)	\$1,148,831	\$156,006	\$5,092	\$150,871	\$118,187	\$2,214

Fiscal Year 2011/2012 actual
For Use In Year 2013/2014

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 12/17/2012

Cost Exhibit (Continued)

Exhibit A

Department	Total	947200 Flood Cont Dist Admin	990001 Law Library	900101-915301 Various CSAs	All Other	2nd Alloc Renewals
Building Use Allowance	\$18,180,959	-	-	\$509	\$2,491,035	-
Equipment Use Allowance	\$5,753,506	-	-	-	-	-
11001 County Executive Office	\$3,232,490	\$8,862	\$1,341	\$8,546	-	-
13001 Auditor Controller	\$3,301,664	\$78,852	\$728	\$80,514	\$43,706	\$7
13002 Internal Audit	\$829,315	\$6,149	-	-	\$73,985	-
13003 Payroll	(\$132,870)	(\$1,672)	-	(\$316)	(\$246)	-
15001 County Counsel	\$3,593,666	\$16,872	-	\$2,236	\$6,544	\$5
11301 Human Resources	\$1,676,454	\$24,622	-	\$2,674	\$2,550	-
73001 Purchasing	\$1,296,276	\$60,220	-	\$2,356	\$1,161	-
72001 EDA FM - Admin	\$277,898	-	-	-	-	-
72006 EDA Energy	\$5,792,102	-	-	(\$7,021)	\$1,659,413	\$15
72007 EDA Parking	\$281,398	-	-	-	-	-
Total Actual Costs	\$45,082,851	\$193,905	\$2,069	\$89,498	\$4,498,148	\$27
Roll Forward Amounts	(\$9,657,518)	\$102,459	(\$95,233)	\$22,745	(\$91,704)	-
Regular Adjustments	-	-	-	-	-	-
One Time Adjustments	\$8,044,640	-	\$23,706	\$2,477	\$1,408,902	-
Total Claimable Cost	\$43,469,973	\$296,364	(\$69,458)	\$114,720	\$5,783,346	-