

County of Riverside
OMB A-87 Cost Allocation Plan

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County of Riverside
OMB A-87 Cost Allocation Plan
Certification of Agency Fiscal Officer

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This is to certify that I have reviewed the cost allocation plan and submitted herewith and to the best of my knowledge and belief:

1. All costs included in this proposal to establish cost allocation billings for fiscal year 2015/2016 are allowable in accordance with the requirements of 2CFR, Part 225 (formerly OMB Circular A-87), 'Cost Principles for State and Local Governments' and the Federal awards to which they apply. Unallowable costs have been adjusted for and removed for allocation in this cost plan.

2. All costs included in this proposal are properly allocable to Federal awards on the basis of beneficial or casual relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Signature: _____

Name of Official: Paul Angulo, CPA, M.A.

Title Riverside County Auditor-Controller

Date: December 31, 2014

Fiscal Year 2013/2014 actual
For Use In Year 2015/2016

County of Riverside
OMB A-87 Cost Allocation Plan

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Exhibit A

Cost Exhibit

Department	Total	10001 Board of Supervisors	10002 Assessment Appeals Board	11003 Cont & Land Acq-ACO	11004 Pension Obligation	11009 Contribution to Trial Court	11010 Contribution to Other	11011 Contribution to Com	11014 County Contrib to Hlth & MH	11017 Domestic Violence
Building Use Allowance	\$20,547,823	\$310,210	\$2,539	-	-	-	-	-	-	-
Equipment Use Allowance	\$9,484,558	\$10,094	\$2,873	-	-	-	-	-	-	-
11001 County Executive Office	\$3,163,163	\$8,773	\$1,125	-	-	\$1	\$966	-	-	-
13001 Auditor Controller	\$2,982,875	\$8,251	\$1,665	\$123	\$10	\$623	\$617	\$10	\$189	\$21
13002 Internal Audit/Specialized Accounting	\$1,219,624	\$114	\$65,320	-	-	-	\$18	-	-	-
13003 Payroll	\$189,446	\$573	\$111	-	-	-	-	-	-	-
15001 County Counsel	\$2,495,213	\$159,020	-	-	-	-	-	-	-	-
11301 Human Resources	\$1,631,523	\$4,094	\$581	-	-	-	-	-	-	-
73001 Purchasing	\$1,173,608	\$907	\$11	-	-	-	\$265	-	-	-
72001 EDA FM - Admin	\$143,534	-	-	-	-	-	-	-	-	-
72006 EDA Energy	\$8,127,407	\$236,992	-	-	-	-	-	-	-	-
72007 EDA Parking	\$179,621	-	\$1,113	-	-	-	-	-	-	-
Total Actual Costs	\$51,338,395	\$739,028	\$75,338	\$123	\$10	\$624	\$1,866	\$10	\$189	\$21
Roll Forward Amounts	\$6,054,240	(\$345,004)	(\$52,800)	(\$26)	\$5	(\$270)	(\$2,273)	\$5	\$22	(\$15)
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	(\$4,806,229)	-	-	-	-	-	-	-	-	-
Total Claimable Cost	\$52,586,406	\$394,024	\$22,538	\$97	\$15	\$354	(\$407)	\$15	\$211	\$6

Fiscal Year 2013/2014 actual
For Use In Year 2015/2016

County of Riverside
OMB A-87 Cost Allocation Plan

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Exhibit A

Cost Exhibit (Continued)

Department	Total	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	11035 Mitigation Project	11036 Wc-Mshcp	11037 Dev Impact Fee Op Org
Building Use Allowance	\$20,547,823	-	-	-	-	-	-	-	-	-
Equipment Use Allowance	\$9,484,558	-	-	-	-	-	-	-	-	-
11001 County Executive Office	\$3,163,163	\$47	-	\$1,078	-	\$372	\$143	-	\$2,172	\$859
13001 Auditor Controller	\$2,982,875	\$155	\$21	\$874	\$10	\$138	\$192	\$675	\$338	\$2,642
13002 Internal Audit/Specialized Accounting	\$1,219,624	\$1	-	\$20	-	\$7	\$3	-	\$42	\$16
13003 Payroll	\$189,446	-	-	-	-	-	-	-	-	-
15001 County Counsel	\$2,495,213	-	-	\$18,873	-	-	\$615	-	-	-
11301 Human Resources	\$1,631,523	-	-	-	-	-	-	-	-	-
73001 Purchasing	\$1,173,608	-	-	\$1,051	-	\$148	\$9	-	-	\$1,118
72001 EDA FM - Admin	\$143,534	-	-	-	-	-	-	-	-	-
72006 EDA Energy	\$8,127,407	-	-	-	-	-	-	-	-	-
72007 EDA Parking	\$179,621	-	-	-	-	-	-	-	-	-
Total Actual Costs	\$51,338,395	\$203	\$21	\$21,896	\$10	\$665	\$962	\$675	\$2,552	\$4,635
Roll Forward Amounts	\$6,054,240	(\$9)	(\$17)	\$14,858	(\$525,391)	(\$148)	(\$440)	(\$61)	(\$218)	\$635
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	(\$4,806,229)	-	-	-	-	-	-	-	-	-
Total Claimable Cost	\$52,586,406	\$194	\$4	\$36,754	(\$525,381)	\$517	\$522	\$614	\$2,334	\$5,270

Fiscal Year 2013/2014 actual
For Use In Year 2015/2016

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 12/29/2014

Exhibit A

Cost Exhibit (Continued)

Department	Total	11038 EO Subfund Operations	11039 Court Facilities	11040 Pension Obligation Bonds	11042 Capital Impr Prog Cap	11043 Court Reporting Transcripts	11044 Grand Jury Admin	11050 National Pollutant Dschg Elim	11051 Tobacco Settlement	11060 Riv Co Low Income Health Program
Building Use Allowance	\$20,547,823	-	-	-	-	-	-	-	-	-
Equipment Use Allowance	\$9,484,558	-	-	-	-	-	\$549	-	-	-
11001 County Executive Office	\$3,163,163	\$822	\$1,145	\$3,841	\$3,898	\$874	\$893	\$622	\$10,393	\$155
13001 Auditor Controller	\$2,982,875	\$635	\$609	\$1,066	\$1,366	\$2,382	\$2,324	\$422	\$1,166	\$164,403
13002 Internal Audit/Specialized Accounting	\$1,219,624	\$15	\$22	\$73	\$74	\$16	\$8	\$12	\$199	\$3
13003 Payroll	\$189,446	\$13	-	-	-	-	\$9	\$20	-	-
15001 County Counsel	\$2,495,213	\$116	-	-	-	-	\$2,072	-	-	-
11301 Human Resources	\$1,631,523	-	-	-	-	-	\$6	\$137	-	-
73001 Purchasing	\$1,173,608	\$312	\$442	-	-	-	\$9	\$28	-	\$11,328
72001 EDA FM - Admin	\$143,534	-	-	-	-	-	-	-	-	-
72006 EDA Energy	\$8,127,407	-	-	-	-	-	-	-	-	-
72007 EDA Parking	\$179,621	-	-	-	-	-	-	-	-	-
Total Actual Costs	\$51,338,395	\$1,913	\$2,218	\$4,980	\$5,338	\$3,272	\$5,870	\$1,241	\$11,758	\$175,889
Roll Forward Amounts	\$6,054,240	\$989	\$923	\$3,913	\$4,856	(\$5,246)	(\$33,470)	(\$4,950)	-	-
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	(\$4,806,229)	-	-	-	-	-	-	-	-	-
Total Claimable Cost	\$52,586,406	\$2,902	\$3,141	\$8,893	\$10,194	(\$1,974)	(\$27,600)	(\$3,709)	\$11,758	\$175,889

County of Riverside
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Exhibit A

Cost Exhibit (Continued)

Department	Total	11099 Indigent Defense	11303 Air Quality Division	11306 Self Administered	11307 Property Insurance	11308 Workers Compensation	11309 Malpractice Insurance	11310 Liability Insurance	11311 Unemployment Insurance	11312 STD Disability Insurance
Building Use Allowance	\$20,547,823	-	-	-	-	-	-	-	-	-
Equipment Use Allowance	\$9,484,558	-	-	-	-	-	-	-	-	-
11001 County Executive Office	\$3,163,163	\$11,511	\$555	\$319	\$4,786	\$4,983	\$1,239	\$6,497	\$156	\$220
13001 Auditor Controller	\$2,982,875	\$2,322	\$1,715	\$268	\$809	\$89,325	\$2,964	\$13,156	\$242	\$242
13002 Internal Audit/Specialized Accounting	\$1,219,624	\$156	\$10	\$6	\$529	\$533	\$461	\$562	\$441	\$442
13003 Payroll	\$189,446	-	\$31	-	\$13	\$459	\$25	\$330	-	-
15001 County Counsel	\$2,495,213	\$2,962	-	-	-	-	-	\$31,803	-	-
11301 Human Resources	\$1,631,523	-	\$222	\$14,483	\$74	\$5,355	\$148	\$1,744	\$13,859	-
73001 Purchasing	\$1,173,608	-	\$26	-	-	\$401	-	\$159	\$5	-
72001 EDA FM - Admin	\$143,534	-	-	-	-	-	-	-	-	-
72006 EDA Energy	\$8,127,407	-	(\$631)	-	-	(\$2,618)	-	(\$1,894)	-	-
72007 EDA Parking	\$179,621	-	\$17,296	-	-	-	-	\$234	-	-
Total Actual Costs	\$51,338,395	\$16,951	\$19,224	\$15,076	\$6,211	\$98,438	\$4,837	\$52,591	\$14,703	\$904
Roll Forward Amounts	\$6,054,240	\$2,145	(\$153,619)	\$959	\$55	(\$4,491)	\$120	\$13,312	\$110	\$147
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	(\$4,806,229)	-	-	-	-	-	-	-	-	-
Total Claimable Cost	\$52,586,406	\$19,096	(\$134,395)	\$16,035	\$6,266	\$93,947	\$4,957	\$65,903	\$14,813	\$1,051

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (Continued)

Department	Total	11313 Safety Loss Control	11314 LTD Insurance ISF	11318 Temporary Assistance	11320 Exclusive Provider	11321 401A Internal Service Fund	11322 Employee Assistance	11325 Local Advantage Blythe Dental	11326 Local Advantage Plus Dental	11329 Occupational Health & Safety
Building Use Allowance	\$20,547,823	-	-	-	-	-	-	-	-	-
Equipment Use Allowance	\$9,484,558	-	-	-	-	-	-	-	-	-
11001 County Executive Office	\$3,163,163	\$1,502	-	\$3,900	\$10,253	\$5	\$901	\$2	\$55	\$3,680
13001 Auditor Controller	\$2,982,875	\$1,089	\$71	\$2,281	\$42,872	\$169	\$1,279	\$172	\$237	\$2,579
13002 Internal Audit/Specialized Accounting	\$1,219,624	\$28	-	\$512	\$196	-	\$17	-	\$1	\$70
13003 Payroll	\$189,446	\$188	-	\$535	\$485	-	\$135	-	-	\$314
15001 County Counsel	\$2,495,213	-	-	-	-	-	-	-	-	-
11301 Human Resources	\$1,631,523	\$1,366	\$6,929	\$5,804	\$19,330	-	\$671	\$65	\$2,274	\$1,696
73001 Purchasing	\$1,173,608	\$95	-	\$501	\$3,302	-	\$97	-	-	\$961
72001 EDA FM - Admin	\$143,534	-	-	-	-	-	-	-	-	-
72006 EDA Energy	\$8,127,407	(\$4,115)	-	(\$6,312)	(\$6,462)	-	\$334	-	-	\$5,027
72007 EDA Parking	\$179,621	-	-	-	-	-	-	-	-	-
Total Actual Costs	\$51,338,395	\$153	\$7,000	\$7,221	\$69,976	\$174	\$3,434	\$239	\$2,567	\$14,327
Roll Forward Amounts	\$6,054,240	(\$10,037)	\$6,888	(\$571)	(\$55,490)	(\$9,698)	(\$80)	\$2	(\$251)	\$2,936
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	(\$4,806,229)	-	-	-	-	-	-	-	-	-
Total Claimable Cost	\$52,586,406	(\$9,884)	\$13,888	\$6,650	\$14,486	(\$9,524)	\$3,354	\$241	\$2,316	\$17,263

County of Riverside
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Exhibit A

Cost Exhibit (Continued)

Department	Total	11501 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	19002 HUD-CDBG Home Grants
Building Use Allowance	\$20,547,823	-	\$263,345	\$4,328	-	-	\$29,281	-	\$31,461	-
Equipment Use Allowance	\$9,484,558	-	\$180,500	\$280,445	-	-	\$54,081	\$119,430	-	-
11001 County Executive Office	\$3,163,163	\$63,908	\$17,824	\$12,036	\$1,213	\$3,745	\$9,836	\$6,151	\$4,068	\$416
13001 Auditor Controller	\$2,982,875	\$673	\$12,046	\$23,983	\$3,775	\$2,470	\$30,891	\$13,119	\$6,874	\$43,524
13002 Internal Audit/Specialized Accounting	\$1,219,624	\$8	\$9,138	\$230	\$890	\$72	\$48,196	\$76,037	\$1,261	\$1,596
13003 Payroll	\$189,446	\$51	\$1,911	\$1,766	\$197	\$213	\$965	\$217	(\$5,903)	-
15001 County Counsel	\$2,495,213	\$29	\$163,742	\$83,056	-	-	\$138,035	\$62,432	\$2,120	\$748
11301 Human Resources	\$1,631,523	\$279	\$13,511	\$12,833	\$1,038	\$958	\$8,638	\$2,310	\$1,767	-
73001 Purchasing	\$1,173,608	\$29	\$2,075	\$7,081	\$177	\$5,687	\$2,581	\$1,131	\$138	\$1,102
72001 EDA FM - Admin	\$143,534	-	-	-	-	-	-	-	\$2,638	\$388
72006 EDA Energy	\$8,127,407	-	\$290,128	\$26,033	\$6,097	-	\$77,274	\$5,118	\$23,298	-
72007 EDA Parking	\$179,621	-	\$1,831	\$3,273	\$702	\$512	\$3,651	\$468	(\$1,908)	\$702
Total Actual Costs	\$51,338,395	\$64,977	\$956,051	\$455,064	\$14,089	\$13,657	\$403,429	\$286,413	\$65,814	\$48,476
Roll Forward Amounts	\$6,054,240	\$63,024	(\$6,812)	\$33,860	\$4,340	\$1,980	\$49,548	\$46,990	(\$169,142)	\$20,734
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	(\$4,806,229)	-	-	-	-	-	-	-	-	-
Total Claimable Cost	\$52,586,406	\$128,001	\$949,239	\$488,924	\$18,429	\$15,637	\$452,977	\$333,403	(\$103,328)	\$69,210

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (Continued)

Department	Total	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 934001	19010 Economic Development	19107 County Airports
Building Use Allowance	\$20,547,823	-	-	-	-	\$61,183	-	-	-	\$2,651
Equipment Use Allowance	\$9,484,558	-	-	-	-	-	-	-	-	-
11001 County Executive Office	\$3,163,163	\$10,984	\$8,014	\$2,639	\$186	\$4,079	\$154	(\$7,396)	\$2,220	\$1,239
13001 Auditor Controller	\$2,982,875	\$8,317	\$3,025	\$2,770	\$1,640	\$7,838	\$3,184	\$3,192	\$3,496	\$6,664
13002 Internal Audit/Specialized Accounting	\$1,219,624	\$979	\$5,438	\$51	\$3	\$5,881	\$3	\$31	\$43	\$11,157
13003 Payroll	\$189,446	\$1,543	\$1,407	-	-	\$102	-	-	-	\$108
15001 County Counsel	\$2,495,213	\$1,903	\$10,341	\$6,328	\$2,100	\$576	-	\$4,319	\$796	\$2,140
11301 Human Resources	\$1,631,523	\$9,848	\$7,993	-	-	\$565	-	-	-	\$616
73001 Purchasing	\$1,173,608	\$4,119	\$9	\$267	-	\$414	\$201	\$450	\$901	\$154
72001 EDA FM - Admin	\$143,534	\$760	\$1,696	-	-	\$96	-	\$7	\$284	\$21
72006 EDA Energy	\$8,127,407	\$18,281	-	-	-	\$98,203	-	-	-	\$2,929
72007 EDA Parking	\$179,621	\$111	\$111	\$117	-	-	-	-	\$3,595	\$468
Total Actual Costs	\$51,338,395	\$56,845	\$38,034	\$12,172	\$3,929	\$178,937	\$3,542	\$603	\$11,335	\$28,147
Roll Forward Amounts	\$6,054,240	(\$15,206)	\$15,446	\$666	(\$895)	\$74,754	(\$23,615)	(\$73,413)	-	(\$5,065)
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	(\$4,806,229)	-	-	-	-	-	-	-	-	-
Total Claimable Cost	\$52,586,406	\$41,639	\$53,480	\$12,838	\$3,034	\$253,691	(\$20,073)	(\$72,810)	\$11,335	\$23,082

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (Continued)

Department	Total	19201 Fair & National Date Fest	19301 Edward Dean Museum	21001 Superior Court of CA	22001 District Attorney	22002 DA- Forensics	23001 Child Support Services	24001 Public Defender	24013 LOPD Capital Defenders	25001 Sheriff Administration
Building Use Allowance	\$20,547,823	-	-	\$28,372	\$2,100,749	-	\$1,337	\$24,600	-	\$25,641
Equipment Use Allowance	\$9,484,558	-	-	\$770	\$287,759	-	-	\$27,842	\$1,532	\$577,812
11001 County Executive Office	\$3,163,163	\$2,651	\$223	\$451	\$99,593	\$374	\$25,617	\$27,058	\$1,076	\$52,913
13001 Auditor Controller	\$2,982,875	\$5,110	\$1,983	\$110	\$35,237	\$522	\$12,010	\$10,956	\$1,039	\$11,321
13002 Internal Audit/Specialized Accounting	\$1,219,624	\$44,442	\$4	-	\$14,343	\$7	\$47,750	\$1,591	\$20	\$27,646
13003 Payroll	\$189,446	\$268	\$28	-	\$6,851	-	\$3,134	\$2,130	\$96	\$545
15001 County Counsel	\$2,495,213	\$155	\$65	-	\$18,900	-	\$3,077	\$926	-	\$92,358
11301 Human Resources	\$1,631,523	\$616	\$51	-	\$51,083	-	\$29,440	\$14,961	\$2,640	\$20,709
73001 Purchasing	\$1,173,608	\$232	\$16	-	\$4,661	\$108	\$2,046	\$1,461	\$238	\$1,105
72001 EDA FM - Admin	\$143,534	\$1,097	-	-	-	-	-	-	-	-
72006 EDA Energy	\$8,127,407	\$2,819	\$919	-	\$127,463	-	\$68,794	\$23,625	-	\$777
72007 EDA Parking	\$179,621	-	-	-	\$10,463	-	\$4,246	\$446	-	\$1,225
Total Actual Costs	\$51,338,395	\$57,390	\$3,289	\$29,703	\$2,757,102	\$1,011	\$197,451	\$135,596	\$6,641	\$812,052
Roll Forward Amounts	\$6,054,240	(\$21,295)	(\$5,692)	(\$179,619)	(\$121,735)	(\$287)	\$38,704	(\$73,576)	(\$941)	(\$101,412)
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	(\$4,806,229)	-	-	-	-	-	-	-	-	-
Total Claimable Cost	\$52,586,406	\$36,095	(\$2,403)	(\$149,916)	\$2,635,367	\$724	\$236,155	\$62,020	\$5,700	\$710,640

Fiscal Year 2013/2014 actual
For Use In Year 2015/2016

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 12/29/2014

Exhibit A

Cost Exhibit (Continued)

Department	Total	25002 Sheriff Support	25003 Sheriff Patrol	25004 Sheriff Corrections	25005 Sheriff Court Services	25006 CAC Security	25007 Training Center	25010 Sheriff Coroner	25011 Public Administration	25051 Sheriff Cal - ID
Building Use Allowance	\$20,547,823	\$44,881	\$1,523,477	\$5,116,538	\$15,220	\$5,286	\$230,323	\$106,027	\$26,509	-
Equipment Use Allowance	\$9,484,558	\$1,281,275	\$2,457,773	\$645,258	\$164,586	-	\$123,506	\$16,197	\$2,018	-
11001 County Executive Office	\$3,163,163	\$30,964	\$223,761	\$146,293	\$20,436	\$482	\$9,604	\$6,684	\$1,225	\$3,092
13001 Auditor Controller	\$2,982,875	\$108,140	\$188,067	\$99,965	\$18,221	\$873	\$15,399	\$5,916	\$2,790	\$3,850
13002 Internal Audit/Specialized Accounting	\$1,219,624	\$592	\$13,785	\$2,797	\$391	\$9	\$184	\$58,305	\$29,739	\$59
13003 Payroll	\$189,446	\$3,177	\$16,339	\$14,019	\$1,899	\$28	\$637	\$523	\$144	\$350
15001 County Counsel	\$2,495,213	-	\$156	-	-	-	-	-	\$370	-
11301 Human Resources	\$1,631,523	\$58,755	\$85,681	\$82,940	\$9,239	\$133	\$3,008	\$2,231	\$719	\$1,299
73001 Purchasing	\$1,173,608	\$9,178	\$37,394	\$29,136	\$3,729	\$105	\$7,008	\$3,230	\$432	\$1,951
72001 EDA FM - Admin	\$143,534	-	-	-	-	-	-	-	-	-
72006 EDA Energy	\$8,127,407	\$49,139	\$566,722	\$1,424,217	\$34,649	\$4,163	\$52,707	\$22,658	\$5,292	-
72007 EDA Parking	\$179,621	\$801	\$446	-	-	-	-	\$111	-	-
Total Actual Costs	\$51,338,395	\$1,586,902	\$5,113,601	\$7,561,163	\$268,370	\$11,079	\$442,376	\$221,882	\$69,238	\$10,601
Roll Forward Amounts	\$6,054,240	\$976,706	\$1,890,665	\$1,512,042	\$86,598	\$191	\$144,540	\$93,141	\$22,059	(\$800)
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	(\$4,806,229)	(\$1,042,162)	(\$808,763)	(\$407,555)	-	-	-	-	-	-
Total Claimable Cost	\$52,586,406	\$1,521,446	\$6,195,503	\$8,665,650	\$354,968	\$11,270	\$586,916	\$315,023	\$91,297	\$9,801

Fiscal Year 2013/2014 actual
For Use In Year 2015/2016

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 12/29/2014

Exhibit A

Cost Exhibit (Continued)

Department	Total	25052 Sheriff Cal - DNA	25053 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	27004 Fire Protection- Contract Svcs
Building Use Allowance	\$20,547,823	-	-	\$1,255,872	\$160,656	-	\$266,474	-	\$21,984	-
Equipment Use Allowance	\$9,484,558	-	-	\$68,540	\$59,471	-	\$28,127	-	\$2,674,335	\$358
11001 County Executive Office	\$3,163,163	\$570	\$119	\$26,298	\$66,520	\$15	\$7,356	\$4	\$116,517	\$57,541
13001 Auditor Controller	\$2,982,875	\$227	\$215	\$55,316	\$34,592	\$766	\$7,985	\$485	\$122,310	\$21,673
13002 Internal Audit/Specialized Accounting	\$1,219,624	\$11	\$2	\$502	\$86,420	-	\$141	-	\$37,758	\$1,100
13003 Payroll	\$189,446	-	-	\$3,235	\$4,115	-	\$785	-	\$1,983	\$201
15001 County Counsel	\$2,495,213	-	-	-	\$36,352	-	\$384	-	\$59,845	-
11301 Human Resources	\$1,631,523	-	-	\$18,246	\$59,013	-	\$6,677	-	\$39,993	\$1,433
73001 Purchasing	\$1,173,608	\$801	\$263	\$42,120	\$5,763	\$27	\$1,507	\$30	\$39,332	\$3,620
72001 EDA FM - Admin	\$143,534	-	-	-	-	-	-	-	-	-
72006 EDA Energy	\$8,127,407	-	-	\$94,647	\$399,219	-	(\$8)	-	\$87,146	(\$4,388)
72007 EDA Parking	\$179,621	-	-	-	-	-	\$234	-	\$1,636	-
Total Actual Costs	\$51,338,395	\$1,609	\$599	\$1,564,776	\$912,121	\$808	\$319,662	\$519	\$3,202,839	\$81,538
Roll Forward Amounts	\$6,054,240	(\$400)	\$49	\$254,397	\$451,286	(\$499)	(\$22,246)	(\$366)	\$193,885	(\$10,226)
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	(\$4,806,229)	-	-	-	-	-	-	-	-	-
Total Claimable Cost	\$52,586,406	\$1,209	\$648	\$1,819,173	\$1,363,407	\$309	\$297,416	\$153	\$3,396,724	\$71,312

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (Continued)

Department	Total	28001 Agricultural Commissioner	29001 LAFCO - Local Agency	31002 Transportation Land Mgmt Agency	31003 Consolidated Counter	31005 Environmental Programs	31101 Building & Safety	31201 Planning	31301 Transportation	31302 Surveyor
Building Use Allowance	\$20,547,823	\$7,425	-	\$16,049	\$4,248	\$491	\$53,450	\$6,459	\$57,311	\$4,068
Equipment Use Allowance	\$9,484,558	\$15,501	-	-	-	-	-	\$5,738	-	-
11001 County Executive Office	\$3,163,163	\$4,037	\$546	\$141,250	\$1,189	\$727	\$3,302	\$3,407	\$34,717	\$3,168
13001 Auditor Controller	\$2,982,875	\$3,065	\$906	\$5,573	\$11,812	\$1,673	\$8,289	\$17,800	\$66,420	\$2,992
13002 Internal Audit/Specialized Accounting	\$1,219,624	\$1,110	\$10	\$91	\$1,348	\$1,340	\$2,350	\$1,391	\$1,990	\$1,387
13003 Payroll	\$189,446	\$468	\$78	\$437	\$175	\$116	\$513	\$230	\$3,668	\$403
15001 County Counsel	\$2,495,213	\$1,348	\$352	\$428	\$18	\$529	\$1,297	\$29,810	\$23,286	\$1,085
11301 Human Resources	\$1,631,523	\$3,328	\$371	\$2,998	\$1,237	\$816	\$6,677	\$1,368	\$22,330	\$2,216
73001 Purchasing	\$1,173,608	\$131	-	\$180	\$81	\$15	\$1,212	\$8,937	\$10,345	\$200
72001 EDA FM - Admin	\$143,534	-	-	-	-	-	-	-	-	-
72006 EDA Energy	\$8,127,407	\$33,963	-	\$60,081	\$6,813	\$1,870	\$30,574	\$5,425	\$83,793	\$13,885
72007 EDA Parking	\$179,621	\$1,305	-	-	-	\$468	-	\$1,269	\$1,781	-
Total Actual Costs	\$51,338,395	\$71,681	\$2,263	\$227,087	\$26,921	\$8,045	\$107,664	\$81,834	\$305,641	\$29,404
Roll Forward Amounts	\$6,054,240	(\$5,810)	(\$2,066)	(\$129,914)	(\$23,402)	(\$798)	\$53,255	(\$584)	\$83,304	\$6,311
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	(\$4,806,229)	-	-	-	-	-	-	-	-	-
Total Claimable Cost	\$52,586,406	\$65,871	\$197	\$97,173	\$3,519	\$7,247	\$160,919	\$81,250	\$388,945	\$35,715

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (Continued)

Department	Total	31304 Supervisory Dist No 4	31305 Trans Const Projects	31307 Transportation Equipment	31308 TLMA-ALUC	31401 Code Enforcement	41001 Mental Health Public Guardian	41002 Mental Health Treatment	41003 Mental Health Detention	41004 Mental Health Administration
Building Use Allowance	\$20,547,823	-	-	-	-	\$4,042	-	\$1,464	-	-
Equipment Use Allowance	\$9,484,558	-	-	-	-	\$2,182	-	-	-	-
11001 County Executive Office	\$3,163,163	\$882	\$116,858	\$4,348	\$346	\$8,128	\$10,986	\$85,364	\$5,754	\$26,419
13001 Auditor Controller	\$2,982,875	\$407	\$26,639	\$16,834	\$1,509	\$8,833	\$3,670	\$81,229	\$3,095	\$17,243
13002 Internal Audit/Specialized Accounting	\$1,219,624	\$17	\$13,101	\$83	\$3,703	\$53,005	\$741	\$4,131	\$110	\$16,812
13003 Payroll	\$189,446	-	-	\$273	\$58	\$785	\$288	\$7,802	\$595	\$2,189
15001 County Counsel	\$2,495,213	-	-	-	\$3,610	\$70,103	\$670,718	\$3,621	-	\$223,198
11301 Human Resources	\$1,631,523	-	-	\$1,702	\$148	\$5,870	\$2,149	\$59,627	\$2,950	\$67,234
73001 Purchasing	\$1,173,608	\$795	\$106,103	\$5,950	\$953	\$587	\$2,547	\$91,615	\$1,297	\$11,249
72001 EDA FM - Admin	\$143,534	-	-	-	-	-	-	-	-	-
72006 EDA Energy	\$8,127,407	-	-	(\$6,590)	-	\$25,016	-	\$123,935	-	\$5,877
72007 EDA Parking	\$179,621	-	-	-	\$334	-	-	\$17,363	\$1,002	\$1,503
Total Actual Costs	\$51,338,395	\$2,101	\$262,701	\$22,600	\$10,661	\$178,551	\$691,099	\$476,151	\$14,803	\$371,724
Roll Forward Amounts	\$6,054,240	\$1,290	(\$33,591)	(\$85,134)	\$5,677	(\$1,117,622)	\$104,255	(\$12,085)	(\$5,207)	\$129,813
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	(\$4,806,229)	-	-	-	-	-	-	-	-	-
Total Claimable Cost	\$52,586,406	\$3,391	\$229,110	(\$62,534)	\$16,338	(\$939,071)	\$795,354	\$464,066	\$9,596	\$501,537

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (Continued)

Department	Total	41005 Mental Health Substance Abuse	42001 Public Health	42002 California Children	42004 Environmental Health	42006 Animal Control Services	42007 Public Health Ambulatory Care	43001 Riv Co Regional Medical Center	43002 Med Indigent Services	43003 Detention Health
Building Use Allowance	\$20,547,823	-	\$90,941	-	\$2,125	\$811,577	\$80,149	\$8,710	-	-
Equipment Use Allowance	\$9,484,558	-	\$255,963	\$4,222	\$44,017	\$61,637	\$26,614	-	-	\$2,038
11001 County Executive Office	\$3,163,163	\$9,345	\$81,907	\$12,416	\$20,745	\$24,426	\$43,331	\$527,521	\$4,967	\$35,473
13001 Auditor Controller	\$2,982,875	\$11,034	\$103,332	\$6,186	\$20,911	\$30,847	\$31,791	\$478,154	\$21,748	\$4,730
13002 Internal Audit/Specialized Accounting	\$1,219,624	\$179	\$7,157	\$620	\$6,991	\$1,029	\$426	\$14,783	\$50	\$321
13003 Payroll	\$189,446	\$1,198	\$5,326	\$1,370	\$1,839	\$1,850	\$2,641	\$40,861	\$533	\$1,192
15001 County Counsel	\$2,495,213	\$7	\$8,114	-	\$1,783	\$190	-	\$8,930	-	-
11301 Human Resources	\$1,631,523	\$8,490	\$74,794	\$9,244	\$15,549	\$16,105	\$18,654	\$296,039	\$2,416	\$11,620
73001 Purchasing	\$1,173,608	\$18,240	\$10,216	\$700	\$3,066	\$16,812	\$8,553	\$390,554	\$3,864	\$2,315
72001 EDA FM - Admin	\$143,534	-	-	-	-	-	-	-	-	-
72006 EDA Energy	\$8,127,407	-	\$137,363	\$4,323	\$42,078	\$85,212	\$39,406	\$544,773	-	-
72007 EDA Parking	\$179,621	-	\$1,636	-	\$1,447	\$1,110	-	\$468	-	\$117
Total Actual Costs	\$51,338,395	\$48,493	\$776,749	\$39,081	\$160,551	\$1,050,795	\$251,565	\$2,310,793	\$33,578	\$57,806
Roll Forward Amounts	\$6,054,240	(\$11,441)	(\$279,424)	(\$12,469)	\$74,218	\$642,164	(\$418,627)	\$821,096	(\$8,109)	\$23,912
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	(\$4,806,229)	-	-	-	-	-	-	-	-	-
Total Claimable Cost	\$52,586,406	\$37,052	\$497,325	\$26,612	\$234,769	\$1,692,959	(\$167,062)	\$3,131,889	\$25,469	\$81,718

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (Continued)

Department	Total	45001 Waste Management	51001 DPSS Admin	51003 DPSS Categorical Aid	51004 DPSS Other Aid	51006 DPSS Homeless	52001 Local Initiative Admin DCA	52002 DCA Local Initiative	52003 DCA Other Programs	53001 Office of Aging
Building Use Allowance	\$20,547,823	-	\$352,519	-	-	-	-	-	-	-
Equipment Use Allowance	\$9,484,558	-	-	-	-	-	-	-	-	-
11001 County Executive Office	\$3,163,163	\$71,489	\$289,128	-	-	\$105	\$1,571	\$1,213	\$352	\$10,974
13001 Auditor Controller	\$2,982,875	\$51,215	(\$44,171)	\$8,684	\$2,596	\$543	\$6,793	\$3,850	\$1,900	\$29,345
13002 Internal Audit/Specialized Accounting	\$1,219,624	\$846	\$27,214	-	-	\$963	\$222	\$2,885	\$199	\$94,382
13003 Payroll	\$189,446	\$2,050	\$35,902	-	-	-	\$355	\$298	\$16	\$1,583
15001 County Counsel	\$2,495,213	\$4,138	\$410,256	-	-	-	\$137	\$293	\$5	\$8,489
11301 Human Resources	\$1,631,523	\$15,777	\$236,496	-	-	-	\$1,175	\$983	-	\$3,566
73001 Purchasing	\$1,173,608	\$27,802	\$10,696	-	\$206	\$58	\$2,790	\$5,599	\$464	\$9,313
72001 EDA FM - Admin	\$143,534	-	-	-	-	-	-	-	-	-
72006 EDA Energy	\$8,127,407	-	\$227,474	-	-	-	-	\$2,014	-	\$3,132
72007 EDA Parking	\$179,621	\$468	\$1,870	-	-	-	\$111	-	-	\$468
Total Actual Costs	\$51,338,395	\$173,785	\$1,547,384	\$8,684	\$2,802	\$1,669	\$13,154	\$17,135	\$2,936	\$161,252
Roll Forward Amounts	\$6,054,240	\$10,709	(\$77,694)	\$1,924	(\$2,902)	(\$49,427)	(\$22,694)	(\$20,736)	(\$4,346)	\$78,995
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	(\$4,806,229)	-	-	-	-	-	-	-	-	-
Total Claimable Cost	\$52,586,406	\$184,494	\$1,469,690	\$10,608	(\$100)	(\$47,758)	(\$9,540)	(\$3,601)	(\$1,410)	\$240,247

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (Continued)

Department	Total	54001 Veterans Services	63001 Cooperative Extension	72002 EDA Custodial Svcs	72003 EDA Maintenance Svcs	72004 EDA Real Estate	72005 EDA Project Management	72008 EDA Capital Projects	73003 Printing Services	73004 Supply Services
Building Use Allowance	\$20,547,823	\$13,164	-	\$10,223	\$73,158	\$1,288,704	\$4,654	-	-	-
Equipment Use Allowance	\$9,484,558	\$874	-	-	-	-	\$641	-	-	-
11001 County Executive Office	\$3,163,163	\$908	\$455	\$8,621	\$15,014	\$48,998	\$5,511	\$266	\$2,372	\$12,154
13001 Auditor Controller	\$2,982,875	\$1,370	\$1,248	\$44,041	\$102,340	\$60,560	\$21,444	\$15,971	\$4,815	\$6,880
13002 Internal Audit/Specialized Accounting	\$1,219,624	\$17	\$19,044	\$1,258	\$1,381	\$8,018	\$4,512	\$5	\$671	\$857
13003 Payroll	\$189,446	\$131	\$42	\$2,232	\$1,936	\$365	\$243	-	\$236	\$150
15001 County Counsel	\$2,495,213	\$909	-	-	\$115	\$28,374	\$1,422	\$14,665	-	-
11301 Human Resources	\$1,631,523	\$644	\$308	\$10,338	\$11,850	\$2,003	\$3,044	-	\$1,232	\$890
73001 Purchasing	\$1,173,608	\$14	\$6	\$1,481	\$7,732	\$4,613	\$3,806	\$6,391	\$3,830	\$13,634
72001 EDA FM - Admin	\$143,534	-	-	\$23,138	\$54,859	\$29,688	\$28,788	-	-	-
72006 EDA Energy	\$8,127,407	\$461	\$499	\$49,730	\$80,909	\$96,220	-	-	-	-
72007 EDA Parking	\$179,621	-	-	\$3,779	\$1,870	\$65,808	\$3,339	-	-	-
Total Actual Costs	\$51,338,395	\$18,492	\$21,602	\$154,841	\$351,164	\$1,633,351	\$77,404	\$37,298	\$13,156	\$34,565
Roll Forward Amounts	\$6,054,240	(\$16,273)	\$9,293	(\$8,768)	(\$166,174)	\$202,739	(\$72,773)	\$2,439	(\$547)	(\$98,711)
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	(\$4,806,229)	-	-	-	-	-	-	-	-	-
Total Claimable Cost	\$52,586,406	\$2,219	\$30,895	\$146,073	\$184,990	\$1,836,090	\$4,631	\$39,737	\$12,609	(\$64,146)

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Exhibit A

Cost Exhibit (Continued)

Department	Total	73005 Fleet Services	73006 Central Mail	73007 AB2766 Air Quality	74001 Information Technology	74005 Business Systems Tech Architct	74006 RCIT Communications Solutions	74009 Geographical Info Systems (GIS)	924001 Trial Court Operations	925001 Coral Project
Building Use Allowance	\$20,547,823	\$76,812	-	-	\$36,589	-	\$22,278	-	\$824,190	-
Equipment Use Allowance	\$9,484,558	-	-	-	-	-	-	-	-	-
11001 County Executive Office	\$3,163,163	\$15,877	\$2,631	\$229	\$106,813	-	\$7,190	\$1,355	-	\$113,551
13001 Auditor Controller	\$2,982,875	\$36,990	\$3,424	\$1,632	\$55,597	\$232	\$61,557	\$1,529	-	\$540
13002 Internal Audit/Specialized Accounting	\$1,219,624	\$75,960	\$674	\$4	\$182,165	-	\$2,956	\$26	\$28,132	\$1
13003 Payroll	\$189,446	\$633	\$123	-	\$3,624	-	\$455	\$100	-	-
15001 County Counsel	\$2,495,213	-	-	-	-	\$135	\$36,554	-	-	\$1,376
11301 Human Resources	\$1,631,523	\$3,342	\$616	-	\$26,282	-	\$890	\$616	-	-
73001 Purchasing	\$1,173,608	\$22,562	\$227	\$429	\$13,431	\$8,124	\$5,438	\$34	-	-
72001 EDA FM - Admin	\$143,534	-	-	-	-	-	-	-	-	-
72006 EDA Energy	\$8,127,407	\$204,978	-	-	\$96,921	-	\$141,749	\$2,764	\$753,394	-
72007 EDA Parking	\$179,621	-	-	-	\$8,765	-	\$760	-	-	-
Total Actual Costs	\$51,338,395	\$437,154	\$7,695	\$2,294	\$530,187	\$8,491	\$279,827	\$6,424	\$1,605,716	\$115,468
Roll Forward Amounts	\$6,054,240	\$218,671	(\$4,605)	-	\$131,506	(\$20,976)	\$89,902	(\$5,923)	\$122,783	(\$28,719)
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	(\$4,806,229)	-	-	-	-	-	-	-	-	-
Total Claimable Cost	\$52,586,406	\$655,825	\$3,090	\$2,294	\$661,693	(\$12,485)	\$369,729	\$501	\$1,728,499	\$86,749

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Exhibit A

Cost Exhibit (Continued)

Department	Total	931104 Regional Parks & Open Space	933201 Trans Commission	937001 Van Horn Regional Treat JPA	938001 Children & Family First	943001 WRMD Operations	947200 Flood Cont Dist Admin	960001 Law Library	900101-915301 Various CSAs	All Other
Building Use Allowance	\$20,547,823	-	-	-	-	-	-	-	\$9,295	\$5,028,784
Equipment Use Allowance	\$9,484,558	-	-	-	-	-	-	-	-	-
11001 County Executive Office	\$3,163,163	\$42,188	\$18	\$52	\$15,541	\$2,715	\$8,483	\$1,329	\$7,005	-
13001 Auditor Controller	\$2,982,875	\$55,489	\$624	\$1,350	\$2,802	\$392	\$68,933	\$793	\$36,109	\$53,456
13002 Internal Audit/Specialized Accounting	\$1,219,624	\$11,615	-	\$1	\$5,944	\$52	\$15,607	\$25	\$132	\$1,035
13003 Payroll	\$189,446	\$2,418	-	-	\$291	\$360	\$2,967	(\$6,117)	\$765	(\$2,909)
15001 County Counsel	\$2,495,213	\$7,086	-	-	\$2,727	-	\$19,342	-	\$394	\$3,653
11301 Human Resources	\$1,631,523	\$9,271	-	-	\$1,218	-	\$32,262	-	\$3,853	\$2,874
73001 Purchasing	\$1,173,608	\$5,776	-	\$57	\$28,208	-	\$43,897	-	\$4,124	\$3,156
72001 EDA FM - Admin	\$143,534	-	-	-	-	-	-	-	\$74	-
72006 EDA Energy	\$8,127,407	-	-	-	-	-	-	\$144,642	\$9,773	\$1,346,703
72007 EDA Parking	\$179,621	-	-	-	-	-	-	-	-	\$10,696
Total Actual Costs	\$51,338,395	\$133,843	\$642	\$1,460	\$56,731	\$3,519	\$191,491	\$140,672	\$71,524	\$6,447,448
Roll Forward Amounts	\$6,054,240	\$25,410	(\$2,205)	(\$115,270)	(\$8,089)	(\$467)	(\$2,414)	\$138,603	(\$17,974)	\$1,979,273
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	(\$4,806,229)	-	-	-	-	-	-	-	-	(\$2,547,749)
Total Claimable Cost	\$52,586,406	\$159,253	(\$1,563)	(\$113,810)	\$48,642	\$3,052	\$189,077	\$279,275	\$53,550	\$5,878,972

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County of Riverside
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Exhibit A

Cost Exhibit (Continued)

Department	Total	2nd Alloc Remains
Building Use Allowance	\$20,547,823	-
Equipment Use Allowance	\$9,484,558	-
11001 County Executive Office	\$3,163,163	-
13001 Auditor Controller	\$2,982,875	\$2
13002 Internal Audit/Specialized Accounting	\$1,219,624	\$6
13003 Payroll	\$189,446	\$4
15001 County Counsel	\$2,495,213	\$2
11301 Human Resources	\$1,631,523	-
73001 Purchasing	\$1,173,608	\$9
72001 EDA FM - Admin	\$143,534	-
72006 EDA Energy	\$8,127,407	\$5
72007 EDA Parking	\$179,621	-
Total Actual Costs	\$51,338,395	\$28
Roll Forward Amounts	\$6,054,240	-
Regular Adjustments	-	-
One Time Adjustments	(\$4,806,229)	-
Total Claimable Cost	\$52,586,406	-

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Exhibit B

Roll-Forward Calculations

Department	Actual Cost	Est Cost	Roll Forward	Reg Adj	One Time Adj	Total Claimable
10001 Board of Supervisors	\$739,028	\$1,084,032	(\$345,004)	-	-	\$394,024
10002 Assessment Appeals Board	\$75,338	\$128,138	(\$52,800)	-	-	\$22,538
11003 Cont & Land Acq-ACO	\$123	\$149	(\$26)	-	-	\$97
11004 Pension Obligation	\$10	\$5	\$5	-	-	\$15
11009 Contribution to Trial Court	\$624	\$894	(\$270)	-	-	\$354
11010 Contribution to Other	\$1,866	\$4,139	(\$2,273)	-	-	(\$407)
11011 Contribution to Com	\$10	\$5	\$5	-	-	\$15
11014 County Contrib to Hlth & MH	\$189	\$167	\$22	-	-	\$211
11017 Domestic Violence	\$21	\$36	(\$15)	-	-	\$6
11021 Interest on Trans & Teeter	\$203	\$212	(\$9)	-	-	\$194
11022 Lease-Purchase Long Term	\$21	\$38	(\$17)	-	-	\$4
11029 Legislative Admin	\$21,896	\$7,038	\$14,858	-	-	\$36,754
11030 Leased Court Facilities	\$10	\$525,401	(\$525,391)	-	-	(\$525,381)
11033 Confidential Court Orders	\$665	\$813	(\$148)	-	-	\$517
11034 Teeter Debt Svc	\$962	\$1,402	(\$440)	-	-	\$522
11035 Mitigation Project	\$675	\$736	(\$61)	-	-	\$614
11036 Wc-Mshcp	\$2,552	\$2,770	(\$218)	-	-	\$2,334
11037 Dev Impact Fee Op Org	\$4,635	\$4,000	\$635	-	-	\$5,270
11038 EO Subfund Operations	\$1,913	\$924	\$989	-	-	\$2,902
11039 Court Facilities	\$2,218	\$1,295	\$923	-	-	\$3,141
11040 Pension Obligation Bonds	\$4,980	\$1,067	\$3,913	-	-	\$8,893
11042 Capital Impr Prog Cap	\$5,338	\$482	\$4,856	-	-	\$10,194
11043 Court Reporting Transcripts	\$3,272	\$8,518	(\$5,246)	-	-	(\$1,974)
11044 Grand Jury Admin	\$5,870	\$39,340	(\$33,470)	-	-	(\$27,600)
11050 National Pollutant Dschg Elim	\$1,241	\$6,191	(\$4,950)	-	-	(\$3,709)
11051 Tobacco Settlement	\$11,758	-	-	-	-	\$11,758
11060 Riv Co Low Income Health Program	\$175,889	-	-	-	-	\$175,889
11099 Indigent Defense	\$16,951	\$14,806	\$2,145	-	-	\$19,096

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Exhibit B

Roll-Forward Calculations (Continued)

Department	Actual Cost	Est Cost	Roll Forward	Reg Adj	One Time Adj	Total Claimable
11303 Air Quality Division	\$19,224	\$172,843	(\$153,619)	-	-	(\$134,395)
11306 Self Administered	\$15,076	\$14,117	\$959	-	-	\$16,035
11307 Property Insurance	\$6,211	\$6,156	\$55	-	-	\$6,266
11308 Workers Compensation	\$98,438	\$102,929	(\$4,491)	-	-	\$93,947
11309 Malpractice Insurance	\$4,837	\$4,717	\$120	-	-	\$4,957
11310 Liability Insurance	\$52,591	\$39,279	\$13,312	-	-	\$65,903
11311 Unemployment Insurance	\$14,703	\$14,593	\$110	-	-	\$14,813
11312 STD Disability Insurance	\$904	\$757	\$147	-	-	\$1,051
11313 Safety Loss Control	\$153	\$10,190	(\$10,037)	-	-	(\$9,884)
11314 LTD Insurance ISF	\$7,000	\$112	\$6,888	-	-	\$13,888
11318 Temporary Assistance	\$7,221	\$7,792	(\$571)	-	-	\$6,650
11320 Exclusive Provider	\$69,976	\$125,466	(\$55,490)	-	-	\$14,486
11321 401A Internal Service Fund	\$174	\$9,872	(\$9,698)	-	-	(\$9,524)
11322 Employee Assistance	\$3,434	\$3,514	(\$80)	-	-	\$3,354
11325 Local Advantage Blythe Dental	\$239	\$237	\$2	-	-	\$241
11326 Local Advantage Plus Dental	\$2,567	\$2,818	(\$251)	-	-	\$2,316
11329 Occupational Health & Safety	\$14,327	\$11,391	\$2,936	-	-	\$17,263
11501 CFD Assess Dist Admin	\$64,977	\$1,953	\$63,024	-	-	\$128,001
12001 Assessor	\$956,051	\$962,863	(\$6,812)	-	-	\$949,239
12002 County Clerk Recorder	\$455,064	\$421,204	\$33,860	-	-	\$488,924
12003 Records Mgmt & Archives	\$14,089	\$9,749	\$4,340	-	-	\$18,429
12004 Integrated Prop Tax Mgt	\$13,657	\$11,677	\$1,980	-	-	\$15,637
14001 Treasurer-Tax Collector	\$403,429	\$353,881	\$49,548	-	-	\$452,977
17001 Registrar of Voters	\$286,413	\$239,423	\$46,990	-	-	\$333,403
19001 Economic Development Agency	\$65,814	\$234,956	(\$169,142)	-	-	(\$103,328)
19002 HUD-CDBG Home Grants	\$48,476	\$27,742	\$20,734	-	-	\$69,210
19003 Workforce Development	\$56,845	\$72,051	(\$15,206)	-	-	\$41,639
19004 Housing Authority	\$38,034	\$22,588	\$15,446	-	-	\$53,480

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Exhibit B

Roll-Forward Calculations (Continued)

Department	Actual Cost	Est Cost	Roll Forward	Reg Adj	One Time Adj	Total Claimable
19005 Single Family Revenue	\$12,172	\$11,506	\$666	-	-	\$12,838
19006 Home Grant Program	\$3,929	\$4,824	(\$895)	-	-	\$3,034
19007 County Free Library	\$178,937	\$104,183	\$74,754	-	-	\$253,691
19008 Economic Development Agency	\$3,542	\$27,157	(\$23,615)	-	-	(\$20,073)
19009 Successor Agency to RDA old 934001	\$603	\$74,016	(\$73,413)	-	-	(\$72,810)
19010 Economic Development	\$11,335	-	-	-	-	\$11,335
19107 County Airports	\$28,147	\$33,212	(\$5,065)	-	-	\$23,082
19201 Fair & National Date Fest	\$57,390	\$78,685	(\$21,295)	-	-	\$36,095
19301 Edward Dean Museum	\$3,289	\$8,981	(\$5,692)	-	-	(\$2,403)
21001 Superior Court of CA	\$29,703	\$209,322	(\$179,619)	-	-	(\$149,916)
22001 District Attorney	\$2,757,102	\$2,878,837	(\$121,735)	-	-	\$2,635,367
22002 DA- Forensics	\$1,011	\$1,298	(\$287)	-	-	\$724
23001 Child Support Services	\$197,451	\$158,747	\$38,704	-	-	\$236,155
24001 Public Defender	\$135,596	\$209,172	(\$73,576)	-	-	\$62,020
24013 LOPD Capital Defenders	\$6,641	\$7,582	(\$941)	-	-	\$5,700
25001 Sheriff Administration	\$812,052	\$913,464	(\$101,412)	-	-	\$710,640
25002 Sheriff Support	\$1,586,902	\$610,196	\$976,706	-	(\$1,042,162)	\$1,521,446
25003 Sheriff Patrol	\$5,113,601	\$3,222,936	\$1,890,665	-	(\$808,763)	\$6,195,503
25004 Sheriff Corrections	\$7,561,163	\$6,049,121	\$1,512,042	-	(\$407,555)	\$8,665,650
25005 Sheriff Court Services	\$268,370	\$181,772	\$86,598	-	-	\$354,968
25006 CAC Security	\$11,079	\$10,888	\$191	-	-	\$11,270
25007 Training Center	\$442,376	\$297,836	\$144,540	-	-	\$586,916
25010 Sheriff Coroner	\$221,882	\$128,741	\$93,141	-	-	\$315,023
25011 Public Administration	\$69,238	\$47,179	\$22,059	-	-	\$91,297
25051 Sheriff Cal - ID	\$10,601	\$11,401	(\$800)	-	-	\$9,801
25052 Sheriff Cal - DNA	\$1,609	\$2,009	(\$400)	-	-	\$1,209
25053 Sheriff Cal - Photo	\$599	\$550	\$49	-	-	\$648
26001 Prob Juvenile Hall	\$1,564,776	\$1,310,379	\$254,397	-	-	\$1,819,173

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Exhibit B

Roll-Forward Calculations (Continued)

Department	Actual Cost	Est Cost	Roll Forward	Reg Adj	One Time Adj	Total Claimable
26002 Probation	\$912,121	\$460,835	\$451,286	-	-	\$1,363,407
26004 Court Placement Care	\$808	\$1,307	(\$499)	-	-	\$309
26007 Prob: Admin & Support	\$319,662	\$341,908	(\$22,246)	-	-	\$297,416
27001 Cont & Land Aqu-Fire	\$519	\$885	(\$366)	-	-	\$153
27002 Fire Protection-Forest	\$3,202,839	\$3,008,954	\$193,885	-	-	\$3,396,724
27004 Fire Protection-Contract Svcs	\$81,538	\$91,764	(\$10,226)	-	-	\$71,312
28001 Agricultural Commisioner	\$71,681	\$77,491	(\$5,810)	-	-	\$65,871
29001 LAFCO - Local Agency	\$2,263	\$4,329	(\$2,066)	-	-	\$197
31002 Transportation Land Mgmt Agency	\$227,087	\$357,001	(\$129,914)	-	-	\$97,173
31003 Consolidated Counter	\$26,921	\$50,323	(\$23,402)	-	-	\$3,519
31005 Environmental Programs	\$8,045	\$8,843	(\$798)	-	-	\$7,247
31101 Building & Safety	\$107,664	\$54,409	\$53,255	-	-	\$160,919
31201 Planning	\$81,834	\$82,418	(\$584)	-	-	\$81,250
31301 Transportation	\$305,641	\$222,337	\$83,304	-	-	\$388,945
31302 Surveyor	\$29,404	\$23,093	\$6,311	-	-	\$35,715
31304 Supervisorial Dist No 4	\$2,101	\$811	\$1,290	-	-	\$3,391
31305 Trans Const Projects	\$262,701	\$296,292	(\$33,591)	-	-	\$229,110
31307 Transportation Equipment	\$22,600	\$107,734	(\$85,134)	-	-	(\$62,534)
31308 TLMA-ALUC	\$10,661	\$4,984	\$5,677	-	-	\$16,338
31401 Code Enforcement	\$178,551	\$1,296,173	(\$1,117,622)	-	-	(\$939,071)
41001 Mental Health Public Guardian	\$691,099	\$586,844	\$104,255	-	-	\$795,354
41002 Mental Health Treatment	\$476,151	\$488,236	(\$12,085)	-	-	\$464,066
41003 Mental Health Detention	\$14,803	\$20,010	(\$5,207)	-	-	\$9,596
41004 Mental Health Administration	\$371,724	\$241,911	\$129,813	-	-	\$501,537
41005 Mental Health Substance Abuse	\$48,493	\$59,934	(\$11,441)	-	-	\$37,052
42001 Public Health	\$776,749	\$1,056,173	(\$279,424)	-	-	\$497,325
42002 California Children	\$39,081	\$51,550	(\$12,469)	-	-	\$26,612
42004 Environmental Health	\$160,551	\$86,333	\$74,218	-	-	\$234,769

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Exhibit B

Roll-Forward Calculations (Continued)

Department	Actual Cost	Est Cost	Roll Forward	Reg Adj	One Time Adj	Total Claimable
42006 Animal Control Services	\$1,050,795	\$408,631	\$642,164	-	-	\$1,692,959
42007 Public Health Ambulatory Care	\$251,565	\$670,192	(\$418,627)	-	-	(\$167,062)
43001 Riv Co Regional Medical Center	\$2,310,793	\$1,489,697	\$821,096	-	-	\$3,131,889
43002 Med Indigent Services	\$33,578	\$41,687	(\$8,109)	-	-	\$25,469
43003 Detention Health	\$57,806	\$33,894	\$23,912	-	-	\$81,718
45001 Waste Management	\$173,785	\$163,076	\$10,709	-	-	\$184,494
51001 DPSS Admin	\$1,547,384	\$1,625,078	(\$77,694)	-	-	\$1,469,690
51003 DPSS Categorical Aid	\$8,684	\$6,760	\$1,924	-	-	\$10,608
51004 DPSS Other Aid	\$2,802	\$5,704	(\$2,902)	-	-	(\$100)
51006 DPSS Homeless	\$1,669	\$51,096	(\$49,427)	-	-	(\$47,758)
52001 Local Initiative Admin DCA	\$13,154	\$35,848	(\$22,694)	-	-	(\$9,540)
52002 DCA Local Initiative	\$17,135	\$37,871	(\$20,736)	-	-	(\$3,601)
52003 DCA Other Programs	\$2,936	\$7,282	(\$4,346)	-	-	(\$1,410)
53001 Office of Aging	\$161,252	\$82,257	\$78,995	-	-	\$240,247
54001 Veterans Services	\$18,492	\$34,765	(\$16,273)	-	-	\$2,219
63001 Cooperative Extension	\$21,602	\$12,309	\$9,293	-	-	\$30,895
72002 EDA Custodial Svcs	\$154,841	\$163,609	(\$8,768)	-	-	\$146,073
72003 EDA Maintenance Svcs	\$351,164	\$517,338	(\$166,174)	-	-	\$184,990
72004 EDA Real Estate	\$1,633,351	\$1,430,612	\$202,739	-	-	\$1,836,090
72005 EDA Project Management	\$77,404	\$150,177	(\$72,773)	-	-	\$4,631
72008 EDA Capital Projects	\$37,298	\$34,859	\$2,439	-	-	\$39,737
73003 Printing Services	\$13,156	\$13,703	(\$547)	-	-	\$12,609
73004 Supply Services	\$34,565	\$133,276	(\$98,711)	-	-	(\$64,146)
73005 Fleet Services	\$437,154	\$218,483	\$218,671	-	-	\$655,825
73006 Central Mail	\$7,695	\$12,300	(\$4,605)	-	-	\$3,090
73007 AB2766 Air Quality	\$2,294	-	-	-	-	\$2,294
74001 Information Technology	\$530,187	\$398,681	\$131,506	-	-	\$661,693
74005 Business Systems Tech Architct	\$8,491	\$29,467	(\$20,976)	-	-	(\$12,485)

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Exhibit B

Roll-Forward Calculations (Continued)

Department	Actual Cost	Est Cost	Roll Forward	Reg Adj	One Time Adj	Total Claimable
74006 RCIT Communications Solutions	\$279,827	\$189,925	\$89,902	-	-	\$369,729
74009 Geographical Info Systems (GIS)	\$6,424	\$12,347	(\$5,923)	-	-	\$501
924001 Trial Court Operations	\$1,605,716	\$1,482,933	\$122,783	-	-	\$1,728,499
925001 Coral Project	\$115,468	\$144,187	(\$28,719)	-	-	\$86,749
931104 Regional Parks & Open Space	\$133,843	\$108,433	\$25,410	-	-	\$159,253
933201 Trans Commission	\$642	\$2,847	(\$2,205)	-	-	(\$1,563)
937001 Van Horn Regional Treat JPA	\$1,460	\$116,730	(\$115,270)	-	-	(\$113,810)
938001 Children & Family First	\$56,731	\$64,820	(\$8,089)	-	-	\$48,642
943001 WRMD Operations	\$3,519	\$3,986	(\$467)	-	-	\$3,052
947200 Flood Cont Dist Admin	\$191,491	\$193,905	(\$2,414)	-	-	\$189,077
960001 Law Library	\$140,672	\$2,069	\$138,603	-	-	\$279,275
900101-915301 Various CSAs	\$71,524	\$89,498	(\$17,974)	-	-	\$53,550
All Other	\$6,447,448	\$4,468,175	\$1,979,273	-	(\$2,547,749)	\$5,878,972
Total	\$51,338,367	\$45,082,851	\$6,054,240	-	(\$4,806,229)	\$52,586,378

Fiscal Year 2013/2014 actual
For Use In Year 2015/2016

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 12/29/2014

Exhibit C

Service to Service Allocations

Department	Total CSD Allocated	Building Use Allowance	Equipment Use Allowance	11001 County Executive Office	13001 Auditor Controller	13002 Internal Audit/Specialized Accounting	13003 Payroll	15001 County Counsel	11301 Human Resources	73001 Purchasing
Building Use Allowance	\$1,250,500	-	-	\$151,382	\$52,130	\$9,677	\$22,599	\$264,663	\$189,350	-
Equipment Use Allowance	\$45,112	-	-	\$1,795	\$7,479	-	\$871	\$3,990	\$5,086	\$1,552
11001 County Executive Office	\$107,523	-	-	\$3,770	\$5,570	\$722	\$1,645	\$9,070	\$15,174	\$1,790
13001 Auditor Controller	\$332,074	-	-	\$3,368	\$122,889	\$32,466	\$64,014	\$11,871	\$8,896	\$2,124
13002 Internal Audit/Specialized Accounting	\$26,440	-	-	\$71	\$2,957	\$14	\$18,180	\$3,021	\$728	\$329
13003 Payroll	\$3,865	-	-	\$200	\$495	\$45	\$163	\$648	\$1,567	\$189
15001 County Counsel	\$105,742	-	-	\$6,551	\$27,344	-	-	-	\$58,919	\$9,837
11301 Human Resources	\$69,669	-	-	\$1,777	\$3,993	\$559	\$1,392	\$9,446	\$46,904	\$1,533
73001 Purchasing	\$7,048	-	-	\$278	\$676	\$180	\$109	\$31	\$1,393	-
72001 EDA FM - Admin	\$58,397	-	-	-	-	-	-	-	-	-
72006 EDA Energy	\$334,352	-	-	-	\$79,534	\$9,586	\$14,217	\$5,072	\$101,420	-
72007 EDA Parking	\$13,818	-	-	-	\$663	-	-	-	\$1,546	\$348
Totals	\$2,354,540	-	-	\$169,192	\$303,730	\$53,249	\$123,190	\$307,812	\$430,983	\$17,702

Fiscal Year 2013/2014 actual
For Use In Year 2015/2016

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 12/29/2014

Exhibit C

Service to Service Allocations (Continued)

Department	Total USD Allocated	72001 EDA FM - Admin	72006 EDA Energy	72007 EDA Parking
Building Use Allowance	\$1,250,500	\$63,205	-	\$497,494
Equipment Use Allowance	\$45,112	\$12,994	\$10,386	\$959
11001 County Executive Office	\$107,523	\$46,018	\$22,392	\$1,372
13001 Auditor Controller	\$332,074	\$11,725	\$69,102	\$5,619
13002 Internal Audit/Specialized Accounting	\$26,440	\$59	\$1,055	\$26
13003 Payroll	\$3,865	\$323	\$41	\$194
15001 County Counsel	\$105,742	\$49	\$3,040	\$2
11301 Human Resources	\$69,669	\$2,560	\$273	\$1,232
73001 Purchasing	\$7,048	\$3,100	\$1,207	\$74
72001 EDA FM - Admin	\$58,397	-	\$43,814	\$14,583
72006 EDA Energy	\$334,352	\$66,739	\$2,397	\$55,387
72007 EDA Parking	\$13,818	\$11,261	-	-
Totals	\$2,354,540	\$218,033	\$153,707	\$576,942

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit D

Significant Changes from Prior Year

The County of Riverside contracted with Capital Accounting Partners, LLC. to prepare the cost allocation plan for the County.

Changes to Cost Plan:

* In FY 2012/13 the Auditor's office changed the allocation basis for Claims & Disbursements from # of B warrants processed to the # of B warrant Journal Lines processed because it was a more accurate reflection of the work being done.

* In FY 2012/13 Specialized Accounting of the Auditor Controller's office was transferred from Auditor-Controller, DeptID 13001 to Internal Audit Division, DeptID 13002, and all applicable costs.

* In FY 13/14 for use in FY 15/16 plan the size of the plan decreased to less than half the size of previous years. In the past every building in the Energy department was a function and spread on square footage. This number increased to over 450 functions creating a very lengthy process to review. In this plan we removed all these functions and created a spreadsheet with all these 450 facilities and spread the cost in excel then took the summary by department and used that as the function to spread the cost in the cost plan therefore reducing the plan by over 600 pages.

* In FY 13/14 for use in FY 15/16 plan a one time below the line adjustment was made to offset the carryforward to account for the large increase in equipment for the Sheriff's office this year. This adjustment was made because the equipment use charge was considerably lower in the plan from 2 years ago that the carry forward calculation was based.

County of Riverside
OMB A-87 Cost Allocation Plan

Narratives

Building Use Allowance
Schedule 1.1

The County uses an annual use allowance of 2% on structure costs and improvements. The cost of county structure is obtained from the Auditor Controller’s Office. Structures are recorded at the original cost of construction or acquisition and values are updated whenever important projects are completed which extend or add to the life of the building. All structures purchased with federal or grant funds are excluded from the allocations, as are the purchases by other department/funds using depreciation methods.

HM 601-603, MU 1301-1317 and TM 1501-1503 were separately combined into their own function because the building costs for those ranges were not all allocated to the proper facility in the Building list. So all costs for those three functions were added together and spread based on square footage.

Buildings that have more than one department as an occupant are shown separately and allocated based on square footage. Buildings that have only one department are included in the “Buildings Direct” function and represent the depreciation cost per department.

Bldgs Direct -	Allocates the cost of Buildings Direct based on the direct building costs by department.
Blythe CAC 301--BL 301 -	Allocates the costs of this facility based on square footage per department within this facility.
Corona CAC 403--CR 403 -	Allocates the costs of this facility based on square footage per department within this facility.
Hemet CAC--HM 602,3 -	Allocates the costs of this facility based on square footage per department within this facility.
Indio CAC 701--IN 701 -	Allocates the costs of this facility based on square footage per department within this facility.
Indio CT 702--IN 702 -	Allocates the costs of this facility based on square footage per department within this facility.
Indio GAR 707--IN 707 -	Allocates the costs of this facility based on square footage per department within this facility.
Lake Elsinore CAC 501--LE 501 -	Allocates the costs of this facility based on square footage per department within this facility.

County of Riverside
OMB A-87 Cost Allocation Plan

Building Use Allowance
Schedule 1.1

Narratives (Continued)

CJB - RV 904 -	Allocates the costs of this facility based on square footage per department within this facility.
Probation - RV 902 -	Allocates the costs of this facility based on square footage per department within this facility.
CAC - RV 905 -	Allocates the costs of this facility based on actual building use cost per department within this facility (Transportation and Surveyor square footage put in All Other because they own their portion of the building.)
CAC - TM 1501,1502,1503 -	Allocates the costs of this facility based on square footage per department within this facility.
Bldg Svcs - RV 925 -	Allocates the costs of this facility based on square footage per department within this facility.
Law Lib - RV 944 -	Allocates the costs of this facility based on square footage per department within this facility.
RX5006 -	Allocates the costs of this facility based on square footage per department within this facility.
ARL DPSS - RV 967 -	Allocates the costs of this facility based on square footage per department within this facility.
DA Bldg - RV 996 -	Allocates the costs of this facility based on square footage per department within this facility.
5950 Wilder - RV 995 -	Allocates the costs of this facility based on square footage per department within this facility.
RV CAC 1005 Annex -	Allocates the costs of this facility based on square footage per department within this facility.
IN 705 -	Allocates the costs of this facility based on square footage per department within this facility.
MU 1301-1316 -	Allocates the costs of this facility based on Building Use Allowance per department calculated by square footage per department within this facility.
RV 901 -	Allocates the costs of this facility based on square footage per department within this facility.

County of Riverside
OMB A-87 Cost Allocation Plan

Building Use Allowance
Schedule 1.1

Narratives (Continued)

RV 958 -	Allocates the costs of this facility based on square footage per department within this facility.
BL 316 -	Allocates the costs of this facility based on square footage per department within this facility.
HM 611 -	Allocates the costs of this facility based on square footage per department within this facility.
PR 808 -	Allocates the costs of this facility based on square footage per department within this facility.
RV 908 -	Allocates the costs of this facility based on square footage per department within this facility.
RV 924 -	Allocates the costs of this facility based on square footage per department within this facility.
RV 1045 -	Allocates the costs of this facility based on square footage per department within this facility.
RV 1046 -	Allocates the costs of this facility based on square footage per department within this facility.
RV 922 -	Allocates the costs of this facility based on square footage per department within this facility.
RV 906 -	Allocates the costs of this facility based on square footage per department within this facility.
MV 1209 -	Allocates the costs of this facility based on square footage per department within this facility.
RV 990 -	Allocates the costs of this facility based on square footage per department within this facility.
Bldg Use IN 735 -	Allocates the costs of this facility directly to Real Estate so it can be further allocated to the occupants of the facility. The occupants pay rent to Real Estate so the costs are captured in this Dept ID so all building use costs are paid by FM Real Estate.
Bldg Use RV 1044 -	Allocates the costs of this facility directly to Real Estate so it can be further allocated to the occupants of the facility. The occupants pay rent to Real Estate so the cost are captured in this Dept ID so all building use costs are paid by FM Real Estate.

County of Riverside
OMB A-87 Cost Allocation Plan

Building Use Allowance
Schedule 1.1

Narratives (Continued)

- PR 810 -** Allocates the costs of these facilities based on an estimate of cost per department.
- RV 1066 -** Allocates the costs of this facility based on square footage per department within this facility.
- Central Plant MU 1307 -** Allocates the cost of MU 1307 accross all the central plan facilities.

County of Riverside
OMB A-87 Cost Allocation Plan

Building Use Allowance
Schedule 1.2

Revenue Reconciliation

Account		Account Description	Amount	Off the Top	Direct Billed	General Government	Description
C/A	N/A		-	-	-	-	
Total for C/A			-	-	-	-	
REV	N/A		-	-	-	-	
Total for Rev			-	-	-	-	
Total per Books			-				
Less General Government			-				
Less Off the Top			-				
Less Direct Billed			-				
Difference			-				

County of Riverside
OMB A-87 Cost Allocation Plan

Building Use Allowance
Schedule 1.3

Labor Distribution Summary

No Labor Distribution

County of Riverside
OMB A-87 Cost Allocation Plan

Building Use Allowance
Schedule 1.4

Schedule of costs to be allocated

	Amount	General & Admin	Bldgs Direct	Blythe CAC 301-- BL 301	Corona CAC 403-- CR 403	Hemet CAC--HM 602,3	Indio CAC 701--IN 701	Indio CT 702--IN 702
<i>Total %</i>		-	-	-	-	-	-	-
Wages and Benefits								
Salaries	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-
Wages and Benefits Subtotal	-	-	-	-	-	-	-	-
Services and Supplies	<i>Dist</i>							
Services and Supplies Subtotal	-	-	-	-	-	-	-	-
Cost Adjustments								
Building Use Allow	\$21,798,322	-	\$14,299,090	\$57,364	\$31,949	\$13,847	\$81,336	\$36,366
Cost Adjustments Subtotal	\$21,798,322	-	\$14,299,090	\$57,364	\$31,949	\$13,847	\$81,336	\$36,366
Reallocate Admin		-	-	-	-	-	-	-
Functional Costs	\$21,798,322	-	\$14,299,090	\$57,364	\$31,949	\$13,847	\$81,336	\$36,366

County of Riverside
OMB A-87 Cost Allocation Plan

Building Use Allowance
Schedule 1.4

Schedule of costs to be allocated (Continued)

	Amount	Indio GAR 707--IN 707	Lake Elsinore CAC 501--LE 501	CJB - RV 904	Probation - RV 902	CAC - RV 905	CAC - TM 1501,1502,1503	Bldg Svcs - RV 925
<i>Total %</i>		-	-	-	-	-	-	-
Wages and Benefits								
Salaries	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-
Wages and Benefits Subtotal	-	-	-	-	-	-	-	-
Services and Supplies	<i>Dist</i>							
Services and Supplies Subtotal	-	-	-	-	-	-	-	-
Cost Adjustments								
Building Use Allow	\$21,798,322	-	\$5,991	\$78,326	-	\$525,996	\$45,164	\$35,485
Cost Adjustments Subtotal	\$21,798,322	-	\$5,991	\$78,326	-	\$525,996	\$45,164	\$35,485
Reallocate Admin		-	-	-	-	-	-	-
Functional Costs	\$21,798,322	-	\$5,991	\$78,326	-	\$525,996	\$45,164	\$35,485

County of Riverside
OMB A-87 Cost Allocation Plan

Building Use Allowance
Schedule 1.4

Schedule of costs to be allocated (Continued)

	Amount	Law Lib - RV 944	RX5006	ARL DPSS - RV 967	DA Bldg - RV 996	5950 Wilder - RV 995	RV CAC 1005 Annex	IN 705
<i>Total %</i>		-	-	-	-	-	-	-
Wages and Benefits								
Salaries	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-
Wages and Benefits Subtotal	-	-	-	-	-	-	-	-
Services and Supplies	<i>Dist</i>							
Services and Supplies Subtotal	-	-	-	-	-	-	-	-
Cost Adjustments								
Building Use Allow	\$21,798,322	\$16,943	\$21,918	\$32,519	\$201,413	\$73,105	\$617,320	\$30,649
Cost Adjustments Subtotal	\$21,798,322	\$16,943	\$21,918	\$32,519	\$201,413	\$73,105	\$617,320	\$30,649
Reallocate Admin		-	-	-	-	-	-	-
Functional Costs	\$21,798,322	\$16,943	\$21,918	\$32,519	\$201,413	\$73,105	\$617,320	\$30,649

County of Riverside
OMB A-87 Cost Allocation Plan

Building Use Allowance
Schedule 1.4

Schedule of costs to be allocated (Continued)

	Amount	MU 1301-1316	RV 901	RV 958	BL 316	HM 611	PR 808	RV 908
<i>Total %</i>		-	-	-	-	-	-	-
Wages and Benefits								
Salaries	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-
Wages and Benefits Subtotal	-	-	-	-	-	-	-	-
Services and Supplies								
Services and Supplies Subtotal	-	-	-	-	-	-	-	-
Cost Adjustments								
Building Use Allow	\$21,798,322	\$2,295,442	\$809,098	\$9,598	\$42,837	\$55,706	\$130,986	\$36,436
Cost Adjustments Subtotal	\$21,798,322	\$2,295,442	\$809,098	\$9,598	\$42,837	\$55,706	\$130,986	\$36,436
Reallocate Admin		-	-	-	-	-	-	-
Functional Costs	\$21,798,322	\$2,295,442	\$809,098	\$9,598	\$42,837	\$55,706	\$130,986	\$36,436

County of Riverside
OMB A-87 Cost Allocation Plan

Building Use Allowance
Schedule 1.4

Schedule of costs to be allocated (Continued)

	Amount	RV 924	RV 1045	RV 1046	RV 922	RV 906	MV 1209	RV 990
<i>Total %</i>		-	-	-	-	-	-	-
Wages and Benefits								
Salaries	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-
Wages and Benefits Subtotal	-	-	-	-	-	-	-	-
Services and Supplies	<i>Dist</i>							
Services and Supplies Subtotal	-	-	-	-	-	-	-	-
Cost Adjustments								
Building Use Allow	\$21,798,322	\$69,410	\$66,930	\$66,791	\$104,793	\$43,200	\$13,416	\$94,610
Cost Adjustments Subtotal	\$21,798,322	\$69,410	\$66,930	\$66,791	\$104,793	\$43,200	\$13,416	\$94,610
Reallocate Admin		-	-	-	-	-	-	-
Functional Costs	\$21,798,322	\$69,410	\$66,930	\$66,791	\$104,793	\$43,200	\$13,416	\$94,610

County of Riverside
OMB A-87 Cost Allocation Plan

Building Use Allowance
Schedule 1.4

Schedule of costs to be allocated (Continued)

	Amount	Bldg Use IN 735	Bldg Use RV 1044	PR 810	RV 1066	Central Plant MU 1307
<i>Total %</i>		-	-	-	-	-
Wages and Benefits						
Salaries	-	-	-	-	-	-
Benefits	-	-	-	-	-	-
Wages and Benefits Subtotal	-	-	-	-	-	-
Services and Supplies	<i>Dist</i>					
Services and Supplies Subtotal	-	-	-	-	-	-
Cost Adjustments						
Building Use Allow	\$21,798,322	\$325,204	\$895,781	\$447,409	\$12,193	\$73,701
Cost Adjustments Subtotal	\$21,798,322	\$325,204	\$895,781	\$447,409	\$12,193	\$73,701
Reallocate Admin		-	-	-	-	-
Functional Costs	\$21,798,322	\$325,204	\$895,781	\$447,409	\$12,193	\$73,701

County of Riverside
OMB A-87 Cost Allocation Plan

Building Use Allowance
Schedule 1.5

Service to Service Costs

No Service to Service Costs

County of Riverside
OMB A-87 Cost Allocation Plan

Building Use Allowance
Schedule 1.6.1

Detail Allocations - Bldgs Direct

Department	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
15001 County Counsel	264,663	1.851%	\$264,663	-	\$264,663	-	\$264,663
72001 EDA FM - Admin	63,205	0.442%	\$63,205	-	\$63,205	-	\$63,205
72007 EDA Parking	497,494	3.479%	\$497,494	-	\$497,494	-	\$497,494
10001 Board of Supervisors	2,984	0.021%	\$2,984	-	\$2,984	-	\$2,984
12001 Assessor	155,497	1.087%	\$155,497	-	\$155,497	-	\$155,497
19001 Economic Development Agency	24,812	0.174%	\$24,812	-	\$24,812	-	\$24,812
19007 County Free Library	60,037	0.420%	\$60,037	-	\$60,037	-	\$60,037
21001 Superior Court of CA	10,890	0.076%	\$10,890	-	\$10,890	-	\$10,890
22001 District Attorney	2,086,502	14.592%	\$2,086,502	-	\$2,086,502	-	\$2,086,502
24001 Public Defender	16,031	0.112%	\$16,031	-	\$16,031	-	\$16,031
25003 Sheriff Patrol	859,271	6.009%	\$859,271	-	\$859,271	-	\$859,271
25004 Sheriff Corrections	3,458,712	24.188%	\$3,458,712	-	\$3,458,712	-	\$3,458,712
25007 Training Center	230,323	1.611%	\$230,323	-	\$230,323	-	\$230,323
25010 Sheriff Coroner	1,240	0.009%	\$1,240	-	\$1,240	-	\$1,240
25011 Public Administration	310	0.002%	\$310	-	\$310	-	\$310
26001 Prob Juvenile Hall	619,699	4.334%	\$619,699	-	\$619,699	-	\$619,699
26002 Probation	96,900	0.678%	\$96,900	-	\$96,900	-	\$96,900
26007 Prob: Admin & Support	266,474	1.864%	\$266,474	-	\$266,474	-	\$266,474
28001 Agricultural Commissioner	1,713	0.012%	\$1,713	-	\$1,713	-	\$1,713
31101 Building & Safety	44,681	0.312%	\$44,681	-	\$44,681	-	\$44,681
42001 Public Health	68,780	0.481%	\$68,780	-	\$68,780	-	\$68,780
42006 Animal Control Services	811,577	5.676%	\$811,577	-	\$811,577	-	\$811,577
42007 Public Health Ambulatory Care	69,246	0.484%	\$69,246	-	\$69,246	-	\$69,246
43001 Riv Co Regional Medical Center	2,176	0.015%	\$2,176	-	\$2,176	-	\$2,176
51001 DPSS Admin	296,475	2.073%	\$296,475	-	\$296,475	-	\$296,475
54001 Veterans Services	13,164	0.092%	\$13,164	-	\$13,164	-	\$13,164
72002 EDA Custodial Svcs	10,223	0.071%	\$10,223	-	\$10,223	-	\$10,223
72003 EDA Maintenance Svcs	44,032	0.308%	\$44,032	-	\$44,032	-	\$44,032
72004 EDA Real Estate	8,233	0.058%	\$8,233	-	\$8,233	-	\$8,233

County of Riverside
OMB A-87 Cost Allocation Plan

Building Use Allowance
Schedule 1.6.1

Detail Allocations - Bldgs Direct (Continued)

Department	Allocation Units	Allocated Percent	1st Allocation	DirectBilled	Department Allocation	2nd Allocation	Total
73005 Fleet Services	64,912	0.454%	\$64,912	-	\$64,912	-	\$64,912
74001 Information Technology	12,893	0.090%	\$12,893	-	\$12,893	-	\$12,893
924001 Trial Court Operations	5,594	0.039%	\$5,594	-	\$5,594	-	\$5,594
900101-915301 Various CSAs	9,295	0.065%	\$9,295	-	\$9,295	-	\$9,295
All Other	4,121,053	28.820%	\$4,121,053	-	\$4,121,053	-	\$4,121,053
SubTotal	14,299,091	100.000%	\$14,299,091	-	\$14,299,091	-	\$14,299,091
Direct Billed					-		-
Total Full Functional Cost					\$14,299,091		\$14,299,091

Allocation Basis: Direct Building Cost

County of Riverside
OMB A-87 Cost Allocation Plan

Building Use Allowance
Schedule 1.6.2

Detail Allocations - Blythe CAC 301--BL 301

Department	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
25003 Sheriff Patrol	12,386	67.999%	\$39,007	-	\$39,007	-	\$39,007
25004 Sheriff Corrections	5,829	32.001%	\$18,357	-	\$18,357	-	\$18,357
SubTotal	18,215	100.000%	\$57,364	-	\$57,364	-	\$57,364
Direct Billed					-		-
Total Full Functional Cost					\$57,364		\$57,364

Allocation Basis: Square Footage Per Department

County of Riverside
OMB A-87 Cost Allocation Plan

Building Use Allowance
Schedule 1.6.3

Detail Allocations - Corona CAC 403--CR 403

Department	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
21001 Superior Court of CA	19,853	52.212%	\$16,681	-	\$16,681	-	\$16,681
25005 Sheriff Court Services	1,208	3.177%	\$1,015	-	\$1,015	-	\$1,015
26002 Probation	3,168	8.332%	\$2,662	-	\$2,662	-	\$2,662
42001 Public Health	441	1.160%	\$371	-	\$371	-	\$371
42007 Public Health Ambulatory Care	5,207	13.694%	\$4,375	-	\$4,375	-	\$4,375
All Other	8,147	21.426%	\$6,845	-	\$6,845	-	\$6,845
SubTotal	38,024	100.000%	\$31,949	-	\$31,949	-	\$31,949
Direct Billed						-	-
Total Full Functional Cost					\$31,949		\$31,949

Allocation Basis: Square Footage Per Department

County of Riverside
OMB A-87 Cost Allocation Plan

Building Use Allowance
Schedule 1.6.4

Detail Allocations - Hemet CAC--HM 602,3

Department	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
12001 Assessor	5,732	41.339%	\$5,724	-	\$5,724	-	\$5,724
23001 Child Support Services	1,339	9.657%	\$1,337	-	\$1,337	-	\$1,337
42001 Public Health	528	3.808%	\$527	-	\$527	-	\$527
42007 Public Health Ambulatory Care	6,267	45.197%	\$6,258	-	\$6,258	-	\$6,258
SubTotal	13,866	100.000%	\$13,846	-	\$13,846	-	\$13,846
Direct Billed					-		-
Total Full Functional Cost					\$13,846		\$13,846

Allocation Basis: Square Footage Per Department

County of Riverside
OMB A-87 Cost Allocation Plan

Building Use Allowance
Schedule 1.6.5

Detail Allocations - Indio CAC 701--IN 701

Department	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
All Other	100	100.000%	\$81,336	-	\$81,336	-	\$81,336
SubTotal	100	100.000%	\$81,336	-	\$81,336	-	\$81,336
Direct Billed					-		-
Total Full Functional Cost					\$81,336		\$81,336

Allocation Basis: Square Footage Per Department

County of Riverside
OMB A-87 Cost Allocation Plan

Building Use Allowance
Schedule 1.6.6

Detail Allocations - Indio CT 702--IN 702

Department	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
All Other	100	100.000%	\$36,366	-	\$36,366	-	\$36,366
SubTotal	100	100.000%	\$36,366	-	\$36,366	-	\$36,366
Direct Billed					-		-
Total Full Functional Cost					\$36,366		\$36,366

Allocation Basis: Square Footage Per Department

County of Riverside
OMB A-87 Cost Allocation Plan

Building Use Allowance
Schedule 1.6.7

Detail Allocations - Indio GAR 707--IN 707

Department	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
19201 Fair & National Date Fest	37,917	75.386%	-	-	-	-	-
72002 EDA Custodial Svcs	11,730	23.321%	-	-	-	-	-
72003 EDA Maintenance Svcs	650	1.292%	-	-	-	-	-
SubTotal	50,297	100.000%	-	-	-	-	-
Direct Billed					-		-
Total Full Functional Cost					-		-

Allocation Basis: Square Footage Per Department

County of Riverside
OMB A-87 Cost Allocation Plan

Building Use Allowance
Schedule 1.6.8

Detail Allocations - Lake Elsinore CAC 501--LE 501

Department	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
All Other	100	100.000%	\$5,991	-	\$5,991	-	\$5,991
SubTotal	100	100.000%	\$5,991	-	\$5,991	-	\$5,991
Direct Billed					-		-
Total Full Functional Cost					\$5,991		\$5,991

Allocation Basis: Square Footage Per Department

County of Riverside
OMB A-87 Cost Allocation Plan

Building Use Allowance
Schedule 1.6.9

Detail Allocations - CJB - RV 904

Department	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
21001 Superior Court of CA	710	1.022%	\$801	-	\$801	-	\$801
25001 Sheriff Administration	22,740	32.736%	\$25,641	-	\$25,641	-	\$25,641
25002 Sheriff Support	25,496	36.703%	\$28,748	-	\$28,748	-	\$28,748
25003 Sheriff Patrol	5,033	7.245%	\$5,675	-	\$5,675	-	\$5,675
25004 Sheriff Corrections	5,884	8.470%	\$6,635	-	\$6,635	-	\$6,635
25005 Sheriff Court Services	9,602	13.823%	\$10,827	-	\$10,827	-	\$10,827
SubTotal	69,465	100.000%	\$78,327	-	\$78,327	-	\$78,327
Direct Billed					-		-
Total Full Functional Cost					\$78,327		\$78,327

Allocation Basis: Square Footage Per Department

County of Riverside
OMB A-87 Cost Allocation Plan

Building Use Allowance
Schedule 1.6.10

Detail Allocations - Probation - RV 902

Department	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
All Other	100	100.000%	-	-	-	-	-
SubTotal	100	100.000%	-	-	-	-	-
Direct Billed					-		-
Total Full Functional Cost					-		-

Allocation Basis: Square Footage Per Department

County of Riverside
OMB A-87 Cost Allocation Plan

Building Use Allowance
Schedule 1.6.11

Detail Allocations - CAC - RV 905

Department	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
13001 Auditor Controller	52,130	9.911%	\$52,130	-	\$52,130	-	\$52,130
13002 Internal Audit/Specialized Accounting	9,677	1.840%	\$9,677	-	\$9,677	-	\$9,677
13003 Payroll	22,599	4.296%	\$22,599	-	\$22,599	-	\$22,599
11301 Human Resources	189,350	35.998%	\$189,350	-	\$189,350	-	\$189,350
10002 Assessment Appeals Board	2,539	0.483%	\$2,539	-	\$2,539	-	\$2,539
12001 Assessor	93,398	17.756%	\$93,398	-	\$93,398	-	\$93,398
12002 County Clerk Recorder	4,328	0.823%	\$4,328	-	\$4,328	-	\$4,328
14001 Treasurer-Tax Collector	29,281	5.567%	\$29,281	-	\$29,281	-	\$29,281
25006 CAC Security	635	0.121%	\$635	-	\$635	-	\$635
27002 Fire Protection-Forest	8,568	1.629%	\$8,568	-	\$8,568	-	\$8,568
28001 Agricultural Commisioner	5,712	1.086%	\$5,712	-	\$5,712	-	\$5,712
31002 Transportation Land Mgmt Agency	16,049	3.051%	\$16,049	-	\$16,049	-	\$16,049
31003 Consolidated Counter	1,876	0.357%	\$1,876	-	\$1,876	-	\$1,876
31005 Environmental Programs	491	0.093%	\$491	-	\$491	-	\$491
31101 Building & Safety	8,769	1.667%	\$8,769	-	\$8,769	-	\$8,769
31201 Planning	6,459	1.228%	\$6,459	-	\$6,459	-	\$6,459
31301 Transportation	14,111	2.683%	\$14,111	-	\$14,111	-	\$14,111
31302 Surveyor	4,068	0.773%	\$4,068	-	\$4,068	-	\$4,068
31401 Code Enforcement	4,042	0.768%	\$4,042	-	\$4,042	-	\$4,042
72003 EDA Maintenance Svcs	8,944	1.700%	\$8,944	-	\$8,944	-	\$8,944
74001 Information Technology	21,792	4.143%	\$21,792	-	\$21,792	-	\$21,792
All Other	21,179	4.026%	\$21,179	-	\$21,179	-	\$21,179
SubTotal	525,997	100.000%	\$525,997	-	\$525,997	-	\$525,997
Direct Billed					-		-
Total Full Functional Cost					\$525,997		\$525,997

Allocation Basis: Direct Building Use Cost per department

County of Riverside
OMB A-87 Cost Allocation Plan

Building Use Allowance
Schedule 1.6.12

Detail Allocations - CAC - TM 1501,1502,1503

Department	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
12001 Assessor	6,305	19.320%	\$8,726	-	\$8,726	-	\$8,726
26002 Probation	3,570	10.939%	\$4,941	-	\$4,941	-	\$4,941
42001 Public Health	7,006	21.468%	\$9,696	-	\$9,696	-	\$9,696
72003 EDA Maintenance Svcs	1,092	3.346%	\$1,511	-	\$1,511	-	\$1,511
74001 Information Technology	643	1.970%	\$890	-	\$890	-	\$890
924001 Trial Court Operations	9,304	28.509%	\$12,876	-	\$12,876	-	\$12,876
All Other	4,715	14.448%	\$6,525	-	\$6,525	-	\$6,525
SubTotal	32,635	100.000%	\$45,165	-	\$45,165	-	\$45,165
Direct Billed						-	-
Total Full Functional Cost					\$45,165		\$45,165

Allocation Basis: Square Footage Per Department

County of Riverside
OMB A-87 Cost Allocation Plan

Building Use Allowance
Schedule 1.6.13

Detail Allocations - Bldg Svcs - RV 925

Department	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
19001 Economic Development Agency	1,828	18.737%	\$6,649	-	\$6,649	-	\$6,649
19007 County Free Library	315	3.229%	\$1,146	-	\$1,146	-	\$1,146
All Other	7,613	78.034%	\$27,690	-	\$27,690	-	\$27,690
SubTotal	9,756	100.000%	\$35,485	-	\$35,485	-	\$35,485
Direct Billed					-		-
Total Full Functional Cost					\$35,485		\$35,485

Allocation Basis: Square Footage Per Department

County of Riverside
OMB A-87 Cost Allocation Plan

Building Use Allowance
Schedule 1.6.14

Detail Allocations - Law Lib - RV 944

Department	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
All Other	34,218	100.000%	\$16,943	-	\$16,943	-	\$16,943
SubTotal	34,218	100.000%	\$16,943	-	\$16,943	-	\$16,943
Direct Billed					-		-
Total Full Functional Cost					\$16,943		\$16,943

Allocation Basis: Square Footage Per Department

County of Riverside
OMB A-87 Cost Allocation Plan

Building Use Allowance
Schedule 1.6.15

Detail Allocations - RX5006

Department	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
25002 Sheriff Support	4,488	9.011%	\$1,975	-	\$1,975	-	\$1,975
25003 Sheriff Patrol	45,316	90.989%	\$19,943	-	\$19,943	-	\$19,943
SubTotal	49,804	100.000%	\$21,918	-	\$21,918	-	\$21,918
Direct Billed					-		-
Total Full Functional Cost					\$21,918		\$21,918

Allocation Basis: Square Footage Per Department

County of Riverside
OMB A-87 Cost Allocation Plan

Building Use Allowance
Schedule 1.6.16

Detail Allocations - ARL DPSS - RV 967

Department	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
51001 DPSS Admin	21,451	100.000%	\$32,519	-	\$32,519	-	\$32,519
SubTotal	21,451	100.000%	\$32,519	-	\$32,519	-	\$32,519
Direct Billed					-		-
Total Full Functional Cost					\$32,519		\$32,519

Allocation Basis: Square Footage Per Department

County of Riverside
OMB A-87 Cost Allocation Plan

Building Use Allowance
Schedule 1.6.17

Detail Allocations - DA Bldg - RV 996

Department	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
All Other	62,100	100.000%	\$201,413	-	\$201,413	-	\$201,413
SubTotal	62,100	100.000%	\$201,413	-	\$201,413	-	\$201,413
Direct Billed					-		-
Total Full Functional Cost					\$201,413		\$201,413

Allocation Basis: Square Footage Per Department

County of Riverside
OMB A-87 Cost Allocation Plan

Building Use Allowance
Schedule 1.6.18

Detail Allocations - 5950 Wilder - RV 995

Department	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
All Other	48,706	100.000%	\$73,105	-	\$73,105	-	\$73,105
SubTotal	48,706	100.000%	\$73,105	-	\$73,105	-	\$73,105
Direct Billed					-		-
Total Full Functional Cost					\$73,105		\$73,105

Allocation Basis: Square Footage Per Department

County of Riverside
OMB A-87 Cost Allocation Plan

Building Use Allowance
Schedule 1.6.19

Detail Allocations - RV CAC 1005 Annex

Department	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
11001 County Executive Office	19,270	24.522%	\$151,382	-	\$151,382	-	\$151,382
10001 Board of Supervisors	39,108	49.768%	\$307,226	-	\$307,226	-	\$307,226
25006 CAC Security	592	0.753%	\$4,651	-	\$4,651	-	\$4,651
31003 Consolidated Counter	302	0.384%	\$2,372	-	\$2,372	-	\$2,372
All Other	19,309	24.572%	\$151,688	-	\$151,688	-	\$151,688
SubTotal	78,581	100.000%	\$617,319	-	\$617,319	-	\$617,319
Direct Billed					-		-
Total Full Functional Cost					\$617,319		\$617,319

Allocation Basis: Square Footage Per Department

County of Riverside
OMB A-87 Cost Allocation Plan

Building Use Allowance
Schedule 1.6.20

Detail Allocations - IN 705

Department	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
All Other	100	100.000%	\$30,649	-	\$30,649	-	\$30,649
SubTotal	100	100.000%	\$30,649	-	\$30,649	-	\$30,649
Direct Billed					-		-
Total Full Functional Cost					\$30,649		\$30,649

Allocation Basis: Square Footage Per Department

County of Riverside
OMB A-87 Cost Allocation Plan

Building Use Allowance
Schedule 1.6.21

Detail Allocations - MU 1301-1316

Department	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	Department		Total	
					Allocation	2nd Allocation		
25003 Sheriff Patrol	88,892	3.873%	\$88,892	-	\$88,892	-	\$88,892	
25004 Sheriff Corrections	1,581,857	68.913%	\$1,581,857	-	\$1,581,857	-	\$1,581,857	
26001 Prob Juvenile Hall	621,528	27.077%	\$621,528	-	\$621,528	-	\$621,528	
73005 Fleet Services	3,165	0.138%	\$3,165	-	\$3,165	-	\$3,165	
	SubTotal	2,295,442	100.000%	\$2,295,442	-	\$2,295,442	-	\$2,295,442
	Direct Billed					-		-
	Total Full Functional Cost					\$2,295,442		\$2,295,442

Allocation Basis: Building Use Allow Per Department based on Square Footage Per Department

County of Riverside
OMB A-87 Cost Allocation Plan

Building Use Allowance
Schedule 1.6.22

Detail Allocations - RV 901

Department	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
25005 Sheriff Court Services	550	0.418%	\$3,378	-	\$3,378	-	\$3,378
924001 Trial Court Operations	131,176	99.582%	\$805,720	-	\$805,720	-	\$805,720
SubTotal	131,726	100.000%	\$809,098	-	\$809,098	-	\$809,098
Direct Billed					-		-
Total Full Functional Cost					\$809,098		\$809,098

Allocation Basis: Square Footage Per Department

County of Riverside
OMB A-87 Cost Allocation Plan

Building Use Allowance
Schedule 1.6.23

Detail Allocations - RV 958

Department	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
41002 Mental Health Treatment	6,466	15.255%	\$1,464	-	\$1,464	-	\$1,464
73005 Fleet Services	35,919	84.745%	\$8,134	-	\$8,134	-	\$8,134
SubTotal	42,385	100.000%	\$9,598	-	\$9,598	-	\$9,598
Direct Billed					-		-
Total Full Functional Cost					\$9,598		\$9,598

Allocation Basis: Square Footage Per Department

County of Riverside
OMB A-87 Cost Allocation Plan

Building Use Allowance
Schedule 1.6.24

Detail Allocations - BL 316

Department	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
22001 District Attorney	4,950	33.259%	\$14,247	-	\$14,247	-	\$14,247
24001 Public Defender	2,977	20.003%	\$8,569	-	\$8,569	-	\$8,569
26002 Probation	5,656	38.003%	\$16,279	-	\$16,279	-	\$16,279
All Other	1,300	8.735%	\$3,742	-	\$3,742	-	\$3,742
SubTotal	14,883	100.000%	\$42,837	-	\$42,837	-	\$42,837
Direct Billed					-		-
Total Full Functional Cost					\$42,837		\$42,837

Allocation Basis: Square Footage Per Department

County of Riverside
OMB A-87 Cost Allocation Plan

Building Use Allowance
Schedule 1.6.25

Detail Allocations - HM 611

Department	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
25003 Sheriff Patrol	20,987	100.000%	\$55,706	-	\$55,706	-	\$55,706
SubTotal	20,987	100.000%	\$55,706	-	\$55,706	-	\$55,706
Direct Billed					-		-
Total Full Functional Cost					\$55,706		\$55,706

Allocation Basis: Square Footage Per Department

County of Riverside
OMB A-87 Cost Allocation Plan

Building Use Allowance
Schedule 1.6.26

Detail Allocations - PR 808

Department	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
25010 Sheriff Coroner	29,350	79.999%	\$104,787	-	\$104,787	-	\$104,787
25011 Public Administration	7,338	20.001%	\$26,199	-	\$26,199	-	\$26,199
SubTotal	36,688	100.000%	\$130,986	-	\$130,986	-	\$130,986
Direct Billed					-		-
Total Full Functional Cost					\$130,986		\$130,986

Allocation Basis: Square Footage Per Department

County of Riverside
OMB A-87 Cost Allocation Plan

Building Use Allowance
Schedule 1.6.27

Detail Allocations - RV 908

Department	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
25002 Sheriff Support	12,094	38.857%	\$14,158	-	\$14,158	-	\$14,158
74006 RCIT Communications Solutions	19,030	61.143%	\$22,278	-	\$22,278	-	\$22,278
SubTotal	31,124	100.000%	\$36,436	-	\$36,436	-	\$36,436
Direct Billed					-		-
Total Full Functional Cost					\$36,436		\$36,436

Allocation Basis: Square Footage Per Department

County of Riverside
OMB A-87 Cost Allocation Plan

Building Use Allowance
Schedule 1.6.28

Detail Allocations - RV 924

Department	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
42001 Public Health	2,395	16.664%	\$11,567	-	\$11,567	-	\$11,567
42004 Environmental Health	440	3.062%	\$2,125	-	\$2,125	-	\$2,125
42007 Public Health Ambulatory Care	56	0.390%	\$270	-	\$270	-	\$270
43001 Riv Co Regional Medical Center	1,353	9.414%	\$6,534	-	\$6,534	-	\$6,534
51001 DPSS Admin	4,871	33.892%	\$23,525	-	\$23,525	-	\$23,525
72003 EDA Maintenance Svcs	3,866	26.900%	\$18,671	-	\$18,671	-	\$18,671
73005 Fleet Services	20	0.139%	\$97	-	\$97	-	\$97
74001 Information Technology	210	1.461%	\$1,014	-	\$1,014	-	\$1,014
All Other	1,161	8.078%	\$5,607	-	\$5,607	-	\$5,607
SubTotal	14,372	100.000%	\$69,410	-	\$69,410	-	\$69,410
Direct Billed					-		-
Total Full Functional Cost					\$69,410		\$69,410

Allocation Basis: Square Footage Per Department

County of Riverside
OMB A-87 Cost Allocation Plan

Building Use Allowance
Schedule 1.6.29

Detail Allocations - RV 1045

Department	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
All Other	10,750	100.000%	\$66,930	-	\$66,930	-	\$66,930
SubTotal	10,750	100.000%	\$66,930	-	\$66,930	-	\$66,930
Direct Billed					-		-
Total Full Functional Cost					\$66,930		\$66,930

Allocation Basis: Square Footage Per Department

County of Riverside
OMB A-87 Cost Allocation Plan

Building Use Allowance
Schedule 1.6.30

Detail Allocations - RV 1046

Department	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
19107 County Airports	319	3.969%	\$2,651	-	\$2,651	-	\$2,651
72004 EDA Real Estate	7,158	89.063%	\$59,486	-	\$59,486	-	\$59,486
72005 EDA Project Management	560	6.968%	\$4,654	-	\$4,654	-	\$4,654
SubTotal	8,037	100.000%	\$66,791	-	\$66,791	-	\$66,791
Direct Billed					-		-
Total Full Functional Cost					\$66,791		\$66,791

Allocation Basis: Square Footage Per Department

County of Riverside
OMB A-87 Cost Allocation Plan

Building Use Allowance
Schedule 1.6.31

Detail Allocations - RV 922

Department	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
All Other	61,497	100.000%	\$104,793	-	\$104,793	-	\$104,793
SubTotal	61,497	100.000%	\$104,793	-	\$104,793	-	\$104,793
Direct Billed					-		-
Total Full Functional Cost					\$104,793		\$104,793

Allocation Basis: Square Footage Per Department

County of Riverside
OMB A-87 Cost Allocation Plan

Building Use Allowance
Schedule 1.6.32

Detail Allocations - RV 906

Department	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
31301 Transportation	33,387	100.000%	\$43,200	-	\$43,200	-	\$43,200
SubTotal	33,387	100.000%	\$43,200	-	\$43,200	-	\$43,200
Direct Billed					-		-
Total Full Functional Cost					\$43,200		\$43,200

Allocation Basis: Square Footage Per Department

County of Riverside
OMB A-87 Cost Allocation Plan

Building Use Allowance
Schedule 1.6.33

Detail Allocations - MV 1209

Department	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
27002 Fire Protection-Forest	25,220	100.000%	\$13,416	-	\$13,416	-	\$13,416
SubTotal	25,220	100.000%	\$13,416	-	\$13,416	-	\$13,416
Direct Billed					-		-
Total Full Functional Cost					\$13,416		\$13,416

Allocation Basis: Square Footage Per Department

County of Riverside
OMB A-87 Cost Allocation Plan

Building Use Allowance
Schedule 1.6.34

Detail Allocations - RV 990

Department	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
26002 Probation	13,048	42.146%	\$39,874	-	\$39,874	-	\$39,874
All Other	17,911	57.854%	\$54,736	-	\$54,736	-	\$54,736
SubTotal	30,959	100.000%	\$94,610	-	\$94,610	-	\$94,610
Direct Billed					-		-
Total Full Functional Cost					\$94,610		\$94,610

Allocation Basis: Square Footage Per Department

County of Riverside
OMB A-87 Cost Allocation Plan

Building Use Allowance
Schedule 1.6.35

Detail Allocations - Bldg Use IN 735

Department	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
72004 EDA Real Estate	100	100.000%	\$325,204	-	\$325,204	-	\$325,204
SubTotal	100	100.000%	\$325,204	-	\$325,204	-	\$325,204
Direct Billed					-		-
Total Full Functional Cost					\$325,204		\$325,204

Allocation Basis: Square Footage Per Department

County of Riverside
OMB A-87 Cost Allocation Plan

Building Use Allowance
Schedule 1.6.36

Detail Allocations - Bldg Use RV 1044

Department	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
72004 EDA Real Estate	140,382	100.000%	\$895,781	-	\$895,781	-	\$895,781
SubTotal	140,382	100.000%	\$895,781	-	\$895,781	-	\$895,781
Direct Billed					-		-
Total Full Functional Cost					\$895,781		\$895,781

Allocation Basis: Square Footage Per Department

County of Riverside
OMB A-87 Cost Allocation Plan

Building Use Allowance
Schedule 1.6.37

Detail Allocations - PR 810

Department	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
25003 Sheriff Patrol	48,242	100.000%	\$447,409	-	\$447,409	-	\$447,409
SubTotal	48,242	100.000%	\$447,409	-	\$447,409	-	\$447,409
Direct Billed					-		-
Total Full Functional Cost					\$447,409		\$447,409

Allocation Basis: Square Footage Per Department

County of Riverside
OMB A-87 Cost Allocation Plan

Building Use Allowance
Schedule 1.6.38

Detail Allocations - RV 1066

Department	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
All Other	100	100.000%	\$12,193	-	\$12,193	-	\$12,193
SubTotal	100	100.000%	\$12,193	-	\$12,193	-	\$12,193
Direct Billed					-		-
Total Full Functional Cost					\$12,193		\$12,193

Allocation Basis: Square Footage Per Department

County of Riverside
OMB A-87 Cost Allocation Plan

Building Use Allowance
Schedule 1.6.39

Detail Allocations - Central Plant MU 1307

Department	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	Department		Total
					Allocation	2nd Allocation	
25003 Sheriff Patrol	7,537	10.277%	\$7,574	-	\$7,574	-	\$7,574
25004 Sheriff Corrections	50,729	69.168%	\$50,977	-	\$50,977	-	\$50,977
26001 Prob Juvenile Hall	14,574	19.871%	\$14,645	-	\$14,645	-	\$14,645
73005 Fleet Services	502	0.684%	\$504	-	\$504	-	\$504
	SubTotal	73,342	100.000%	\$73,700	-	\$73,700	\$73,700
	Direct Billed					-	-
	Total Full Functional Cost					\$73,700	\$73,700

Allocation Basis: Building Use Allow Per Department based on Square Footage Per Department

County of Riverside
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Summary of Allocated Costs

Department	Total	Bldgs Direct	Blythe CAC 301-- BL 301	Corona CAC 403-- CR 403	Hemet CAC--HM 602,3	Indio CAC 701--IN 701	Indio CT 702--IN 702	Indio GAR 707--IN 707
11001 County Executive Office	\$151,382	-	-	-	-	-	-	-
13001 Auditor Controller	\$52,130	-	-	-	-	-	-	-
13002 Internal Audit/Specialized Accounting	\$9,677	-	-	-	-	-	-	-
13003 Payroll	\$22,599	-	-	-	-	-	-	-
15001 County Counsel	\$264,663	\$264,663	-	-	-	-	-	-
11301 Human Resources	\$189,350	-	-	-	-	-	-	-
72001 EDA FM - Admin	\$63,205	\$63,205	-	-	-	-	-	-
72007 EDA Parking	\$497,494	\$497,494	-	-	-	-	-	-
Subtotal for CSD	\$1,250,500	\$825,362	-	-	-	-	-	-
10001 Board of Supervisors	\$310,210	\$2,984	-	-	-	-	-	-
10002 Assessment Appeals Board	\$2,539	-	-	-	-	-	-	-
12001 Assessor	\$263,345	\$155,497	-	-	\$5,724	-	-	-
12002 County Clerk Recorder	\$4,328	-	-	-	-	-	-	-
14001 Treasurer-Tax Collector	\$29,281	-	-	-	-	-	-	-
19001 Economic Development Agency	\$31,461	\$24,812	-	-	-	-	-	-
19007 County Free Library	\$61,183	\$60,037	-	-	-	-	-	-
19107 County Airports	\$2,651	-	-	-	-	-	-	-
21001 Superior Court of CA	\$28,372	\$10,890	-	\$16,681	-	-	-	-
22001 District Attorney	\$2,100,749	\$2,086,502	-	-	-	-	-	-
23001 Child Support Services	\$1,337	-	-	-	\$1,337	-	-	-
24001 Public Defender	\$24,600	\$16,031	-	-	-	-	-	-
25001 Sheriff Administration	\$25,641	-	-	-	-	-	-	-
25002 Sheriff Support	\$44,881	-	-	-	-	-	-	-
25003 Sheriff Patrol	\$1,523,477	\$859,271	\$39,007	-	-	-	-	-
25004 Sheriff Corrections	\$5,116,538	\$3,458,712	\$18,357	-	-	-	-	-
25005 Sheriff Court Services	\$15,220	-	-	\$1,015	-	-	-	-
25006 CAC Security	\$5,286	-	-	-	-	-	-	-
25007 Training Center	\$230,323	\$230,323	-	-	-	-	-	-
25010 Sheriff Coroner	\$106,027	\$1,240	-	-	-	-	-	-

County of Riverside
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Building Use Allowance
Schedule 1.7

Summary of Allocated Costs (Continued)

Department	Total	Bldgs Direct	Blythe CAC 301-- BL 301	Corona CAC 403-- CR 403	Hemet CAC--HM 602,3	Indio CAC 701--IN 701	Indio CT 702--IN 702	Indio GAR 707--IN 707
25011 Public Administration	\$26,509	\$310	-	-	-	-	-	-
26001 Prob Juvenile Hall	\$1,255,872	\$619,699	-	-	-	-	-	-
26002 Probation	\$160,656	\$96,900	-	\$2,662	-	-	-	-
26007 Prob: Admin & Support	\$266,474	\$266,474	-	-	-	-	-	-
27002 Fire Protection-Forest	\$21,984	-	-	-	-	-	-	-
28001 Agricultural Commisioner	\$7,425	\$1,713	-	-	-	-	-	-
31002 Transportation Land Mgmt Agency	\$16,049	-	-	-	-	-	-	-
31003 Consolidated Counter	\$4,248	-	-	-	-	-	-	-
31005 Environmental Programs	\$491	-	-	-	-	-	-	-
31101 Building & Safety	\$53,450	\$44,681	-	-	-	-	-	-
31201 Planning	\$6,459	-	-	-	-	-	-	-
31301 Transportation	\$57,311	-	-	-	-	-	-	-
31302 Surveyor	\$4,068	-	-	-	-	-	-	-
31401 Code Enforcement	\$4,042	-	-	-	-	-	-	-
41002 Mental Health Treatment	\$1,464	-	-	-	-	-	-	-
42001 Public Health	\$90,941	\$68,780	-	\$371	\$527	-	-	-
42004 Environmental Health	\$2,125	-	-	-	-	-	-	-
42006 Animal Control Services	\$811,577	\$811,577	-	-	-	-	-	-
42007 Public Health Ambulatory Care	\$80,149	\$69,246	-	\$4,375	\$6,258	-	-	-
43001 Riv Co Regional Medical Center	\$8,710	\$2,176	-	-	-	-	-	-
51001 DPSS Admin	\$352,519	\$296,475	-	-	-	-	-	-
54001 Veterans Services	\$13,164	\$13,164	-	-	-	-	-	-
72002 EDA Custodial Svcs	\$10,223	\$10,223	-	-	-	-	-	-
72003 EDA Maintenance Svcs	\$73,158	\$44,032	-	-	-	-	-	-
72004 EDA Real Estate	\$1,288,704	\$8,233	-	-	-	-	-	-
72005 EDA Project Management	\$4,654	-	-	-	-	-	-	-
73005 Fleet Services	\$76,812	\$64,912	-	-	-	-	-	-
74001 Information Technology	\$36,589	\$12,893	-	-	-	-	-	-
74006 RCIT Communications Solutions	\$22,278	-	-	-	-	-	-	-
924001 Trial Court Operations	\$824,190	\$5,594	-	-	-	-	-	-

County of Riverside
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Summary of Allocated Costs (Continued)

Department	Total	Bldgs Direct	Blythe CAC 301-- BL 301	Corona CAC 403-- CR 403	Hemet CAC--HM 602,3	Indio CAC 701--IN 701	Indio CT 702--IN 702	Indio GAR 707--IN 707
900101-915301 Various CSAs	\$9,295	\$9,295	-	-	-	-	-	-
All Other	\$5,028,784	\$4,121,053	-	\$6,845	-	\$81,336	\$36,366	-
Totals	\$21,798,323	\$14,299,091	\$57,364	\$31,949	\$13,846	\$81,336	\$36,366	-
Direct Billed	-	-	-	-	-	-	-	-
Total Full Functional Cost	\$21,798,323	\$14,299,091	\$57,364	\$31,949	\$13,846	\$81,336	\$36,366	-
Less Direct Billed	-	-	-	-	-	-	-	-
Less CSD Amounts	(\$1,250,500)	(\$825,362)	-	-	-	-	-	-
Total Receiving Department Allocation	\$20,547,823	\$13,473,729	\$57,364	\$31,949	\$13,846	\$81,336	\$36,366	-

County of Riverside
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Building Use Allowance
Schedule 1.7

Summary of Allocated Costs (Continued)

Department	Total	Lake Elsinore CAC	Probation - RV		CAC - TM		Bldg Svcs - RV 925	Law Lib - RV 944
		501--LE 501	CJB - RV 904	902	CAC - RV 905	1501,1502,1503		
11001 County Executive Office	\$151,382	-	-	-	-	-	-	-
13001 Auditor Controller	\$52,130	-	-	-	\$52,130	-	-	-
13002 Internal Audit/Specialized Accounting	\$9,677	-	-	-	\$9,677	-	-	-
13003 Payroll	\$22,599	-	-	-	\$22,599	-	-	-
15001 County Counsel	\$264,663	-	-	-	-	-	-	-
11301 Human Resources	\$189,350	-	-	-	\$189,350	-	-	-
72001 EDA FM - Admin	\$63,205	-	-	-	-	-	-	-
72007 EDA Parking	\$497,494	-	-	-	-	-	-	-
10001 Board of Supervisors	\$310,210	-	-	-	-	-	-	-
10002 Assessment Appeals Board	\$2,539	-	-	-	\$2,539	-	-	-
12001 Assessor	\$263,345	-	-	-	\$93,398	\$8,726	-	-
12002 County Clerk Recorder	\$4,328	-	-	-	\$4,328	-	-	-
14001 Treasurer-Tax Collector	\$29,281	-	-	-	\$29,281	-	-	-
19001 Economic Development Agency	\$31,461	-	-	-	-	-	\$6,649	-
19007 County Free Library	\$61,183	-	-	-	-	-	\$1,146	-
19107 County Airports	\$2,651	-	-	-	-	-	-	-
21001 Superior Court of CA	\$28,372	-	\$801	-	-	-	-	-
22001 District Attorney	\$2,100,749	-	-	-	-	-	-	-
23001 Child Support Services	\$1,337	-	-	-	-	-	-	-
24001 Public Defender	\$24,600	-	-	-	-	-	-	-
25001 Sheriff Administration	\$25,641	-	\$25,641	-	-	-	-	-
25002 Sheriff Support	\$44,881	-	\$28,748	-	-	-	-	-
25003 Sheriff Patrol	\$1,523,477	-	\$5,675	-	-	-	-	-
25004 Sheriff Corrections	\$5,116,538	-	\$6,635	-	-	-	-	-
25005 Sheriff Court Services	\$15,220	-	\$10,827	-	-	-	-	-
25006 CAC Security	\$5,286	-	-	-	\$635	-	-	-
25007 Training Center	\$230,323	-	-	-	-	-	-	-
25010 Sheriff Coroner	\$106,027	-	-	-	-	-	-	-
25011 Public Administration	\$26,509	-	-	-	-	-	-	-
26001 Prob Juvenile Hall	\$1,255,872	-	-	-	-	-	-	-

County of Riverside
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Summary of Allocated Costs (Continued)

Department	Total	Lake Elsinore CAC	Probation - RV		CAC - TM		Bldg Svcs - RV 925	Law Lib - RV 944
		501--LE 501	CJB - RV 904	902	CAC - RV 905	1501,1502,1503		
26002 Probation	\$160,656	-	-	-	-	\$4,941	-	-
26007 Prob: Admin & Support	\$266,474	-	-	-	-	-	-	-
27002 Fire Protection-Forest	\$21,984	-	-	-	\$8,568	-	-	-
28001 Agricultural Commissioner	\$7,425	-	-	-	\$5,712	-	-	-
31002 Transportation Land Mgmt Agency	\$16,049	-	-	-	\$16,049	-	-	-
31003 Consolidated Counter	\$4,248	-	-	-	\$1,876	-	-	-
31005 Environmental Programs	\$491	-	-	-	\$491	-	-	-
31101 Building & Safety	\$53,450	-	-	-	\$8,769	-	-	-
31201 Planning	\$6,459	-	-	-	\$6,459	-	-	-
31301 Transportation	\$57,311	-	-	-	\$14,111	-	-	-
31302 Surveyor	\$4,068	-	-	-	\$4,068	-	-	-
31401 Code Enforcement	\$4,042	-	-	-	\$4,042	-	-	-
41002 Mental Health Treatment	\$1,464	-	-	-	-	-	-	-
42001 Public Health	\$90,941	-	-	-	-	\$9,696	-	-
42004 Environmental Health	\$2,125	-	-	-	-	-	-	-
42006 Animal Control Services	\$811,577	-	-	-	-	-	-	-
42007 Public Health Ambulatory Care	\$80,149	-	-	-	-	-	-	-
43001 Riv Co Regional Medical Center	\$8,710	-	-	-	-	-	-	-
51001 DPSS Admin	\$352,519	-	-	-	-	-	-	-
54001 Veterans Services	\$13,164	-	-	-	-	-	-	-
72002 EDA Custodial Svcs	\$10,223	-	-	-	-	-	-	-
72003 EDA Maintenance Svcs	\$73,158	-	-	-	\$8,944	\$1,511	-	-
72004 EDA Real Estate	\$1,288,704	-	-	-	-	-	-	-
72005 EDA Project Management	\$4,654	-	-	-	-	-	-	-
73005 Fleet Services	\$76,812	-	-	-	-	-	-	-
74001 Information Technology	\$36,589	-	-	-	\$21,792	\$890	-	-
74006 RCIT Communications Solutions	\$22,278	-	-	-	-	-	-	-
924001 Trial Court Operations	\$824,190	-	-	-	-	\$12,876	-	-
900101-915301 Various CSAs	\$9,295	-	-	-	-	-	-	-
All Other	\$5,028,784	\$5,991	-	-	\$21,179	\$6,525	\$27,690	\$16,943

County of Riverside
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Building Use Allowance
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Summary of Allocated Costs (Continued)

Department	Total	Lake Elsinore CAC 501--LE 501	CJB - RV 904	Probation - RV 902	CAC - RV 905	CAC - TM 1501,1502,1503	Bldg Svcs - RV 925	Law Lib - RV 944
Totals	\$21,798,323	\$5,991	\$78,327	-	\$525,997	\$45,165	\$35,485	\$16,943
Direct Billed	-	-	-	-	-	-	-	-
Total Full Functional Cost	\$21,798,323	\$5,991	\$78,327	-	\$525,997	\$45,165	\$35,485	\$16,943
Less Direct Billed	-	-	-	-	-	-	-	-
Less CSD Amounts	(\$1,250,500)	-	-	-	-	-	-	-
Total Receiving Department Allocation	\$20,547,823	\$5,991	\$78,327	-	\$525,997	\$45,165	\$35,485	\$16,943

County of Riverside
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Building Use Allowance
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Summary of Allocated Costs (Continued)

Department	Total	RX5006	ARL DPSS - RV 967	DA Bldg - RV 996	5950 Wilder - RV 995	RV CAC 1005 Annex	IN 705	MU 1301-1316
11001 County Executive Office	\$151,382	-	-	-	-	\$151,382	-	-
13001 Auditor Controller	\$52,130	-	-	-	-	-	-	-
13002 Internal Audit/Specialized Accounting	\$9,677	-	-	-	-	-	-	-
13003 Payroll	\$22,599	-	-	-	-	-	-	-
15001 County Counsel	\$264,663	-	-	-	-	-	-	-
11301 Human Resources	\$189,350	-	-	-	-	-	-	-
72001 EDA FM - Admin	\$63,205	-	-	-	-	-	-	-
72007 EDA Parking	\$497,494	-	-	-	-	-	-	-
10001 Board of Supervisors	\$310,210	-	-	-	-	\$307,226	-	-
10002 Assessment Appeals Board	\$2,539	-	-	-	-	-	-	-
12001 Assessor	\$263,345	-	-	-	-	-	-	-
12002 County Clerk Recorder	\$4,328	-	-	-	-	-	-	-
14001 Treasurer-Tax Collector	\$29,281	-	-	-	-	-	-	-
19001 Economic Development Agency	\$31,461	-	-	-	-	-	-	-
19007 County Free Library	\$61,183	-	-	-	-	-	-	-
19107 County Airports	\$2,651	-	-	-	-	-	-	-
21001 Superior Court of CA	\$28,372	-	-	-	-	-	-	-
22001 District Attorney	\$2,100,749	-	-	-	-	-	-	-
23001 Child Support Services	\$1,337	-	-	-	-	-	-	-
24001 Public Defender	\$24,600	-	-	-	-	-	-	-
25001 Sheriff Administration	\$25,641	-	-	-	-	-	-	-
25002 Sheriff Support	\$44,881	\$1,975	-	-	-	-	-	-
25003 Sheriff Patrol	\$1,523,477	\$19,943	-	-	-	-	-	\$88,892
25004 Sheriff Corrections	\$5,116,538	-	-	-	-	-	-	\$1,581,857
25005 Sheriff Court Services	\$15,220	-	-	-	-	-	-	-
25006 CAC Security	\$5,286	-	-	-	-	\$4,651	-	-
25007 Training Center	\$230,323	-	-	-	-	-	-	-
25010 Sheriff Coroner	\$106,027	-	-	-	-	-	-	-
25011 Public Administration	\$26,509	-	-	-	-	-	-	-
26001 Prob Juvenile Hall	\$1,255,872	-	-	-	-	-	-	\$621,528

County of Riverside
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Summary of Allocated Costs (Continued)

Department	Total	RX5006	ARL DPSS - RV 967	DA Bldg - RV 996	5950 Wilder - RV 995	RV CAC 1005 Annex	IN 705	MU 1301-1316
26002 Probation	\$160,656	-	-	-	-	-	-	-
26007 Prob: Admin & Support	\$266,474	-	-	-	-	-	-	-
27002 Fire Protection-Forest	\$21,984	-	-	-	-	-	-	-
28001 Agricultural Commissioner	\$7,425	-	-	-	-	-	-	-
31002 Transportation Land Mgmt Agency	\$16,049	-	-	-	-	-	-	-
31003 Consolidated Counter	\$4,248	-	-	-	-	\$2,372	-	-
31005 Environmental Programs	\$491	-	-	-	-	-	-	-
31101 Building & Safety	\$53,450	-	-	-	-	-	-	-
31201 Planning	\$6,459	-	-	-	-	-	-	-
31301 Transportation	\$57,311	-	-	-	-	-	-	-
31302 Surveyor	\$4,068	-	-	-	-	-	-	-
31401 Code Enforcement	\$4,042	-	-	-	-	-	-	-
41002 Mental Health Treatment	\$1,464	-	-	-	-	-	-	-
42001 Public Health	\$90,941	-	-	-	-	-	-	-
42004 Environmental Health	\$2,125	-	-	-	-	-	-	-
42006 Animal Control Services	\$811,577	-	-	-	-	-	-	-
42007 Public Health Ambulatory Care	\$80,149	-	-	-	-	-	-	-
43001 Riv Co Regional Medical Center	\$8,710	-	-	-	-	-	-	-
51001 DPSS Admin	\$352,519	-	\$32,519	-	-	-	-	-
54001 Veterans Services	\$13,164	-	-	-	-	-	-	-
72002 EDA Custodial Svcs	\$10,223	-	-	-	-	-	-	-
72003 EDA Maintenance Svcs	\$73,158	-	-	-	-	-	-	-
72004 EDA Real Estate	\$1,288,704	-	-	-	-	-	-	-
72005 EDA Project Management	\$4,654	-	-	-	-	-	-	-
73005 Fleet Services	\$76,812	-	-	-	-	-	-	\$3,165
74001 Information Technology	\$36,589	-	-	-	-	-	-	-
74006 RCIT Communications Solutions	\$22,278	-	-	-	-	-	-	-
924001 Trial Court Operations	\$824,190	-	-	-	-	-	-	-
900101-915301 Various CSAs	\$9,295	-	-	-	-	-	-	-
All Other	\$5,028,784	-	-	\$201,413	\$73,105	\$151,688	\$30,649	-

County of Riverside
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Summary of Allocated Costs (Continued)

Department	Total	RX5006	ARL DPSS - RV 967	DA Bldg - RV 996	5950 Wilder - RV 995	RV CAC 1005 Annex	IN 705	MU 1301-1316
Totals	\$21,798,323	\$21,918	\$32,519	\$201,413	\$73,105	\$617,319	\$30,649	\$2,295,442
Direct Billed	-	-	-	-	-	-	-	-
Total Full Functional Cost	\$21,798,323	\$21,918	\$32,519	\$201,413	\$73,105	\$617,319	\$30,649	\$2,295,442
Less Direct Billed	-	-	-	-	-	-	-	-
Less CSD Amounts	(\$1,250,500)	-	-	-	-	-	-	-
Total Receiving Department Allocation	\$20,547,823	\$21,918	\$32,519	\$201,413	\$73,105	\$617,319	\$30,649	\$2,295,442

County of Riverside
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Summary of Allocated Costs (Continued)

Department	Total	RV 901	RV 958	BL 316	HM 611	PR 808	RV 908	RV 924
11001 County Executive Office	\$151,382	-	-	-	-	-	-	-
13001 Auditor Controller	\$52,130	-	-	-	-	-	-	-
13002 Internal Audit/Specialized Accounting	\$9,677	-	-	-	-	-	-	-
13003 Payroll	\$22,599	-	-	-	-	-	-	-
15001 County Counsel	\$264,663	-	-	-	-	-	-	-
11301 Human Resources	\$189,350	-	-	-	-	-	-	-
72001 EDA FM - Admin	\$63,205	-	-	-	-	-	-	-
72007 EDA Parking	\$497,494	-	-	-	-	-	-	-
10001 Board of Supervisors	\$310,210	-	-	-	-	-	-	-
10002 Assessment Appeals Board	\$2,539	-	-	-	-	-	-	-
12001 Assessor	\$263,345	-	-	-	-	-	-	-
12002 County Clerk Recorder	\$4,328	-	-	-	-	-	-	-
14001 Treasurer-Tax Collector	\$29,281	-	-	-	-	-	-	-
19001 Economic Development Agency	\$31,461	-	-	-	-	-	-	-
19007 County Free Library	\$61,183	-	-	-	-	-	-	-
19107 County Airports	\$2,651	-	-	-	-	-	-	-
21001 Superior Court of CA	\$28,372	-	-	-	-	-	-	-
22001 District Attorney	\$2,100,749	-	-	\$14,247	-	-	-	-
23001 Child Support Services	\$1,337	-	-	-	-	-	-	-
24001 Public Defender	\$24,600	-	-	\$8,569	-	-	-	-
25001 Sheriff Administration	\$25,641	-	-	-	-	-	-	-
25002 Sheriff Support	\$44,881	-	-	-	-	-	\$14,158	-
25003 Sheriff Patrol	\$1,523,477	-	-	-	\$55,706	-	-	-
25004 Sheriff Corrections	\$5,116,538	-	-	-	-	-	-	-
25005 Sheriff Court Services	\$15,220	\$3,378	-	-	-	-	-	-
25006 CAC Security	\$5,286	-	-	-	-	-	-	-
25007 Training Center	\$230,323	-	-	-	-	-	-	-
25010 Sheriff Coroner	\$106,027	-	-	-	-	\$104,787	-	-
25011 Public Administration	\$26,509	-	-	-	-	\$26,199	-	-
26001 Prob Juvenile Hall	\$1,255,872	-	-	-	-	-	-	-

County of Riverside
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Summary of Allocated Costs (Continued)

Department	Total	RV 901	RV 958	BL 316	HM 611	PR 808	RV 908	RV 924
26002 Probation	\$160,656	-	-	\$16,279	-	-	-	-
26007 Prob: Admin & Support	\$266,474	-	-	-	-	-	-	-
27002 Fire Protection-Forest	\$21,984	-	-	-	-	-	-	-
28001 Agricultural Commissioner	\$7,425	-	-	-	-	-	-	-
31002 Transportation Land Mgmt Agency	\$16,049	-	-	-	-	-	-	-
31003 Consolidated Counter	\$4,248	-	-	-	-	-	-	-
31005 Environmental Programs	\$491	-	-	-	-	-	-	-
31101 Building & Safety	\$53,450	-	-	-	-	-	-	-
31201 Planning	\$6,459	-	-	-	-	-	-	-
31301 Transportation	\$57,311	-	-	-	-	-	-	-
31302 Surveyor	\$4,068	-	-	-	-	-	-	-
31401 Code Enforcement	\$4,042	-	-	-	-	-	-	-
41002 Mental Health Treatment	\$1,464	-	\$1,464	-	-	-	-	-
42001 Public Health	\$90,941	-	-	-	-	-	-	\$11,567
42004 Environmental Health	\$2,125	-	-	-	-	-	-	\$2,125
42006 Animal Control Services	\$811,577	-	-	-	-	-	-	-
42007 Public Health Ambulatory Care	\$80,149	-	-	-	-	-	-	\$270
43001 Riv Co Regional Medical Center	\$8,710	-	-	-	-	-	-	\$6,534
51001 DPSS Admin	\$352,519	-	-	-	-	-	-	\$23,525
54001 Veterans Services	\$13,164	-	-	-	-	-	-	-
72002 EDA Custodial Svcs	\$10,223	-	-	-	-	-	-	-
72003 EDA Maintenance Svcs	\$73,158	-	-	-	-	-	-	\$18,671
72004 EDA Real Estate	\$1,288,704	-	-	-	-	-	-	-
72005 EDA Project Management	\$4,654	-	-	-	-	-	-	-
73005 Fleet Services	\$76,812	-	\$8,134	-	-	-	-	\$97
74001 Information Technology	\$36,589	-	-	-	-	-	-	\$1,014
74006 RCIT Communications Solutions	\$22,278	-	-	-	-	-	\$22,278	-
924001 Trial Court Operations	\$824,190	\$805,720	-	-	-	-	-	-
900101-915301 Various CSAs	\$9,295	-	-	-	-	-	-	-
All Other	\$5,028,784	-	-	\$3,742	-	-	-	\$5,607

County of Riverside
OMB A-87 Cost Allocation Plan

Building Use Allowance
Schedule 1.7

Summary of Allocated Costs (Continued)

Department	Total	RV 901	RV 958	BL 316	HM 611	PR 808	RV 908	RV 924
Totals	\$21,798,323	\$809,098	\$9,598	\$42,837	\$55,706	\$130,986	\$36,436	\$69,410
Direct Billed	-	-	-	-	-	-	-	-
Total Full Functional Cost	\$21,798,323	\$809,098	\$9,598	\$42,837	\$55,706	\$130,986	\$36,436	\$69,410
Less Direct Billed	-	-	-	-	-	-	-	-
Less CSD Amounts	(\$1,250,500)	-	-	-	-	-	-	-
Total Receiving Department Allocation	\$20,547,823	\$809,098	\$9,598	\$42,837	\$55,706	\$130,986	\$36,436	\$69,410

County of Riverside
OMB A-87 Cost Allocation Plan

Building Use Allowance
Schedule 1.7

Summary of Allocated Costs (Continued)

Department	Total	RV 1045	RV 1046	RV 922	RV 906	MV 1209	RV 990	Bldg Use IN 735
11001 County Executive Office	\$151,382	-	-	-	-	-	-	-
13001 Auditor Controller	\$52,130	-	-	-	-	-	-	-
13002 Internal Audit/Specialized Accounting	\$9,677	-	-	-	-	-	-	-
13003 Payroll	\$22,599	-	-	-	-	-	-	-
15001 County Counsel	\$264,663	-	-	-	-	-	-	-
11301 Human Resources	\$189,350	-	-	-	-	-	-	-
72001 EDA FM - Admin	\$63,205	-	-	-	-	-	-	-
72007 EDA Parking	\$497,494	-	-	-	-	-	-	-
10001 Board of Supervisors	\$310,210	-	-	-	-	-	-	-
10002 Assessment Appeals Board	\$2,539	-	-	-	-	-	-	-
12001 Assessor	\$263,345	-	-	-	-	-	-	-
12002 County Clerk Recorder	\$4,328	-	-	-	-	-	-	-
14001 Treasurer-Tax Collector	\$29,281	-	-	-	-	-	-	-
19001 Economic Development Agency	\$31,461	-	-	-	-	-	-	-
19007 County Free Library	\$61,183	-	-	-	-	-	-	-
19107 County Airports	\$2,651	-	\$2,651	-	-	-	-	-
21001 Superior Court of CA	\$28,372	-	-	-	-	-	-	-
22001 District Attorney	\$2,100,749	-	-	-	-	-	-	-
23001 Child Support Services	\$1,337	-	-	-	-	-	-	-
24001 Public Defender	\$24,600	-	-	-	-	-	-	-
25001 Sheriff Administration	\$25,641	-	-	-	-	-	-	-
25002 Sheriff Support	\$44,881	-	-	-	-	-	-	-
25003 Sheriff Patrol	\$1,523,477	-	-	-	-	-	-	-
25004 Sheriff Corrections	\$5,116,538	-	-	-	-	-	-	-
25005 Sheriff Court Services	\$15,220	-	-	-	-	-	-	-
25006 CAC Security	\$5,286	-	-	-	-	-	-	-
25007 Training Center	\$230,323	-	-	-	-	-	-	-
25010 Sheriff Coroner	\$106,027	-	-	-	-	-	-	-
25011 Public Administration	\$26,509	-	-	-	-	-	-	-
26001 Prob Juvenile Hall	\$1,255,872	-	-	-	-	-	-	-

County of Riverside
OMB A-87 Cost Allocation Plan

Building Use Allowance
Schedule 1.7

Summary of Allocated Costs (Continued)

Department	Total	RV 1045	RV 1046	RV 922	RV 906	MV 1209	RV 990	Bldg Use IN 735
26002 Probation	\$160,656	-	-	-	-	-	\$39,874	-
26007 Prob: Admin & Support	\$266,474	-	-	-	-	-	-	-
27002 Fire Protection-Forest	\$21,984	-	-	-	-	\$13,416	-	-
28001 Agricultural Commissioner	\$7,425	-	-	-	-	-	-	-
31002 Transportation Land Mgmt Agency	\$16,049	-	-	-	-	-	-	-
31003 Consolidated Counter	\$4,248	-	-	-	-	-	-	-
31005 Environmental Programs	\$491	-	-	-	-	-	-	-
31101 Building & Safety	\$53,450	-	-	-	-	-	-	-
31201 Planning	\$6,459	-	-	-	-	-	-	-
31301 Transportation	\$57,311	-	-	-	\$43,200	-	-	-
31302 Surveyor	\$4,068	-	-	-	-	-	-	-
31401 Code Enforcement	\$4,042	-	-	-	-	-	-	-
41002 Mental Health Treatment	\$1,464	-	-	-	-	-	-	-
42001 Public Health	\$90,941	-	-	-	-	-	-	-
42004 Environmental Health	\$2,125	-	-	-	-	-	-	-
42006 Animal Control Services	\$811,577	-	-	-	-	-	-	-
42007 Public Health Ambulatory Care	\$80,149	-	-	-	-	-	-	-
43001 Riv Co Regional Medical Center	\$8,710	-	-	-	-	-	-	-
51001 DPSS Admin	\$352,519	-	-	-	-	-	-	-
54001 Veterans Services	\$13,164	-	-	-	-	-	-	-
72002 EDA Custodial Svcs	\$10,223	-	-	-	-	-	-	-
72003 EDA Maintenance Svcs	\$73,158	-	-	-	-	-	-	-
72004 EDA Real Estate	\$1,288,704	-	\$59,486	-	-	-	-	\$325,204
72005 EDA Project Management	\$4,654	-	\$4,654	-	-	-	-	-
73005 Fleet Services	\$76,812	-	-	-	-	-	-	-
74001 Information Technology	\$36,589	-	-	-	-	-	-	-
74006 RCIT Communications Solutions	\$22,278	-	-	-	-	-	-	-
924001 Trial Court Operations	\$824,190	-	-	-	-	-	-	-
900101-915301 Various CSAs	\$9,295	-	-	-	-	-	-	-
All Other	\$5,028,784	\$66,930	-	\$104,793	-	-	\$54,736	-

County of Riverside
OMB A-87 Cost Allocation Plan

Building Use Allowance
Schedule 1.7

Summary of Allocated Costs (Continued)								
Department	Total	RV 1045	RV 1046	RV 922	RV 906	MV 1209	RV 990	Bldg Use IN 735
Totals	\$21,798,323	\$66,930	\$66,791	\$104,793	\$43,200	\$13,416	\$94,610	\$325,204
Direct Billed	-	-	-	-	-	-	-	-
Total Full Functional Cost	\$21,798,323	\$66,930	\$66,791	\$104,793	\$43,200	\$13,416	\$94,610	\$325,204
Less Direct Billed	-	-	-	-	-	-	-	-
Less CSD Amounts	(\$1,250,500)	-	-	-	-	-	-	-
Total Receiving Department Allocation	\$20,547,823	\$66,930	\$66,791	\$104,793	\$43,200	\$13,416	\$94,610	\$325,204

County of Riverside
OMB A-87 Cost Allocation Plan

Building Use Allowance
Schedule 1.7

Summary of Allocated Costs (Continued)

Department	Total	Bldg Use RV 1044	PR 810	RV 1066	Central Plant MU 1307
11001 County Executive Office	\$151,382	-	-	-	-
13001 Auditor Controller	\$52,130	-	-	-	-
13002 Internal Audit/Specialized Accounting	\$9,677	-	-	-	-
13003 Payroll	\$22,599	-	-	-	-
15001 County Counsel	\$264,663	-	-	-	-
11301 Human Resources	\$189,350	-	-	-	-
72001 EDA FM - Admin	\$63,205	-	-	-	-
72007 EDA Parking	\$497,494	-	-	-	-
10001 Board of Supervisors	\$310,210	-	-	-	-
10002 Assessment Appeals Board	\$2,539	-	-	-	-
12001 Assessor	\$263,345	-	-	-	-
12002 County Clerk Recorder	\$4,328	-	-	-	-
14001 Treasurer-Tax Collector	\$29,281	-	-	-	-
19001 Economic Development Agency	\$31,461	-	-	-	-
19007 County Free Library	\$61,183	-	-	-	-
19107 County Airports	\$2,651	-	-	-	-
21001 Superior Court of CA	\$28,372	-	-	-	-
22001 District Attorney	\$2,100,749	-	-	-	-
23001 Child Support Services	\$1,337	-	-	-	-
24001 Public Defender	\$24,600	-	-	-	-
25001 Sheriff Administration	\$25,641	-	-	-	-
25002 Sheriff Support	\$44,881	-	-	-	-
25003 Sheriff Patrol	\$1,523,477	-	\$447,409	-	\$7,574
25004 Sheriff Corrections	\$5,116,538	-	-	-	\$50,977
25005 Sheriff Court Services	\$15,220	-	-	-	-
25006 CAC Security	\$5,286	-	-	-	-
25007 Training Center	\$230,323	-	-	-	-
25010 Sheriff Coroner	\$106,027	-	-	-	-
25011 Public Administration	\$26,509	-	-	-	-
26001 Prob Juvenile Hall	\$1,255,872	-	-	-	\$14,645

County of Riverside
OMB A-87 Cost Allocation Plan

Building Use Allowance
Schedule 1.7

Summary of Allocated Costs (Continued)

Department	Total	Bldg Use RV 1044	PR 810	RV 1066	Central Plant MU 1307
26002 Probation	\$160,656	-	-	-	-
26007 Prob: Admin & Support	\$266,474	-	-	-	-
27002 Fire Protection-Forest	\$21,984	-	-	-	-
28001 Agricultural Commissioner	\$7,425	-	-	-	-
31002 Transportation Land Mgmt Agency	\$16,049	-	-	-	-
31003 Consolidated Counter	\$4,248	-	-	-	-
31005 Environmental Programs	\$491	-	-	-	-
31101 Building & Safety	\$53,450	-	-	-	-
31201 Planning	\$6,459	-	-	-	-
31301 Transportation	\$57,311	-	-	-	-
31302 Surveyor	\$4,068	-	-	-	-
31401 Code Enforcement	\$4,042	-	-	-	-
41002 Mental Health Treatment	\$1,464	-	-	-	-
42001 Public Health	\$90,941	-	-	-	-
42004 Environmental Health	\$2,125	-	-	-	-
42006 Animal Control Services	\$811,577	-	-	-	-
42007 Public Health Ambulatory Care	\$80,149	-	-	-	-
43001 Riv Co Regional Medical Center	\$8,710	-	-	-	-
51001 DPSS Admin	\$352,519	-	-	-	-
54001 Veterans Services	\$13,164	-	-	-	-
72002 EDA Custodial Svcs	\$10,223	-	-	-	-
72003 EDA Maintenance Svcs	\$73,158	-	-	-	-
72004 EDA Real Estate	\$1,288,704	\$895,781	-	-	-
72005 EDA Project Management	\$4,654	-	-	-	-
73005 Fleet Services	\$76,812	-	-	-	\$504
74001 Information Technology	\$36,589	-	-	-	-
74006 RCIT Communications Solutions	\$22,278	-	-	-	-
924001 Trial Court Operations	\$824,190	-	-	-	-
900101-915301 Various CSAs	\$9,295	-	-	-	-
All Other	\$5,028,784	-	-	\$12,193	-

County of Riverside
OMB A-87 Cost Allocation Plan

Building Use Allowance
Schedule 1.7

Summary of Allocated Costs (Continued)

Department	Total	Bldg Use RV 1044	PR 810	RV 1066	Central Plant MU 1307
Totals	\$21,798,323	\$895,781	\$447,409	\$12,193	\$73,700
Direct Billed	-	-	-	-	-
Total Full Functional Cost	\$21,798,323	\$895,781	\$447,409	\$12,193	\$73,700
Less Direct Billed	-	-	-	-	-
Less CSD Amounts	(\$1,250,500)	-	-	-	-
Total Receiving Department Allocation	\$20,547,823	\$895,781	\$447,409	\$12,193	\$73,700

County of Riverside
OMB A-87 Cost Allocation Plan

Narratives

Equipment Use Allowance
Schedule 2.1

The County uses an annual use allowance of 6 2/3% of acquisition costs of equipment. Equipment costs are obtained from the Auditor-Controller's computerized "Fixed Asset inventory listing." This listing records equipment by fund and department and is updated as equipment is added or deleted. Assets purchased with federal or grant funds are excluded from the allocations, as well as those purchased by other funds/departments using depreciation methods.

Equipment Use - Allocates the costs of Equipment Use based on the equipment use allowance per department.

County of Riverside
OMB A-87 Cost Allocation Plan

Equipment Use Allowance
Schedule 2.2

Revenue Reconciliation

Account		Account Description	Amount	Off the Top	Direct Billed	General Government	Description
C/A	N/A		-	-	-	-	
Total for C/A			-	-	-	-	
REV	N/A		-	-	-	-	
Total for Rev			-	-	-	-	
Total per Books			-				
Less General Government			-				
Less Off the Top			-				
Less Direct Billed			-				
Difference			-				

County of Riverside
OMB A-87 Cost Allocation Plan

Equipment Use Allowance
Schedule 2.3

Labor Distribution Summary

No Labor Distribution

County of Riverside
OMB A-87 Cost Allocation Plan

Equipment Use Allowance
Schedule 2.4

Schedule of costs to be allocated

	Amount	General & Admin	Equipment Use
Total %		-	-
Wages and Benefits			
Salaries	-	-	-
Benefits	-	-	-
Wages and Benefits Subtotal	-	-	-
Services and Supplies	Dist		
Services and Supplies Subtotal	-	-	-
Cost Adjustments			
Equipment Use Allow	\$9,529,673	-	\$9,529,673
Cost Adjustments Subtotal	\$9,529,673	-	\$9,529,673
Reallocate Admin		-	-
Functional Costs	\$9,529,673	-	\$9,529,673

County of Riverside
OMB A-87 Cost Allocation Plan

Equipment Use Allowance
Schedule 2.5

Service to Service Costs

No Service to Service Costs

County of Riverside
OMB A-87 Cost Allocation Plan

Equipment Use Allowance
Schedule 2.6.1

Detail Allocations - Equipment Use

Department	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
11001 County Executive Office	26,912	0.019%	\$1,795	-	\$1,795	-	\$1,795
13001 Auditor Controller	112,128	0.078%	\$7,479	-	\$7,479	-	\$7,479
13003 Payroll	13,057	0.009%	\$871	-	\$871	-	\$871
15001 County Counsel	59,820	0.042%	\$3,990	-	\$3,990	-	\$3,990
11301 Human Resources	76,249	0.053%	\$5,086	-	\$5,086	-	\$5,086
73001 Purchasing	23,273	0.016%	\$1,552	-	\$1,552	-	\$1,552
72001 EDA FM - Admin	194,819	0.136%	\$12,994	-	\$12,994	-	\$12,994
72006 EDA Energy	155,715	0.109%	\$10,386	-	\$10,386	-	\$10,386
72007 EDA Parking	14,385	0.010%	\$959	-	\$959	-	\$959
10001 Board of Supervisors	151,327	0.106%	\$10,094	-	\$10,094	-	\$10,094
10002 Assessment Appeals Board	43,074	0.030%	\$2,873	-	\$2,873	-	\$2,873
11044 Grand Jury Admin	8,232	0.006%	\$549	-	\$549	-	\$549
12001 Assessor	2,706,151	1.894%	\$180,500	-	\$180,500	-	\$180,500
12002 County Clerk Recorder	4,204,577	2.943%	\$280,445	-	\$280,445	-	\$280,445
14001 Treasurer-Tax Collector	810,809	0.568%	\$54,081	-	\$54,081	-	\$54,081
17001 Registrar of Voters	1,790,550	1.253%	\$119,430	-	\$119,430	-	\$119,430
21001 Superior Court of CA	11,538	0.008%	\$770	-	\$770	-	\$770
22001 District Attorney	4,314,234	3.020%	\$287,759	-	\$287,759	-	\$287,759
24001 Public Defender	417,427	0.292%	\$27,842	-	\$27,842	-	\$27,842
24013 LOPD Capital Defenders	22,975	0.016%	\$1,532	-	\$1,532	-	\$1,532
25001 Sheriff Administration	8,662,853	6.063%	\$577,812	-	\$577,812	-	\$577,812
25002 Sheriff Support	19,209,528	13.445%	\$1,281,275	-	\$1,281,275	-	\$1,281,275
25003 Sheriff Patrol	36,848,175	25.791%	\$2,457,773	-	\$2,457,773	-	\$2,457,773
25004 Sheriff Corrections	9,674,026	6.771%	\$645,258	-	\$645,258	-	\$645,258
25005 Sheriff Court Services	2,467,556	1.727%	\$164,586	-	\$164,586	-	\$164,586
25007 Training Center	1,851,663	1.296%	\$123,506	-	\$123,506	-	\$123,506
25010 Sheriff Coroner	242,834	0.170%	\$16,197	-	\$16,197	-	\$16,197
25011 Public Administration	30,258	0.021%	\$2,018	-	\$2,018	-	\$2,018
26001 Prob Juvenile Hall	1,027,582	0.719%	\$68,540	-	\$68,540	-	\$68,540

County of Riverside
OMB A-87 Cost Allocation Plan

Equipment Use Allowance
Schedule 2.6.1

Detail Allocations - Equipment Use (Continued)

Department	Allocation Units	Allocated Percent	1st Allocation	DirectBilled	Department Allocation	2nd Allocation	Total
26002 Probation	891,615	0.624%	\$59,471	-	\$59,471	-	\$59,471
26007 Prob: Admin & Support	421,689	0.295%	\$28,127	-	\$28,127	-	\$28,127
27002 Fire Protection-Forest	40,094,977	28.063%	\$2,674,335	-	\$2,674,335	-	\$2,674,335
27004 Fire Protection-Contract Svcs	5,362	0.004%	\$358	-	\$358	-	\$358
28001 Agricultural Commisioner	232,406	0.163%	\$15,501	-	\$15,501	-	\$15,501
31201 Planning	86,033	0.060%	\$5,738	-	\$5,738	-	\$5,738
31401 Code Enforcement	32,717	0.023%	\$2,182	-	\$2,182	-	\$2,182
42001 Public Health	3,837,533	2.686%	\$255,963	-	\$255,963	-	\$255,963
42002 California Children	63,292	0.044%	\$4,222	-	\$4,222	-	\$4,222
42004 Environmental Health	659,923	0.462%	\$44,017	-	\$44,017	-	\$44,017
42006 Animal Control Services	924,091	0.647%	\$61,637	-	\$61,637	-	\$61,637
42007 Public Health Ambulatory Care	399,014	0.279%	\$26,614	-	\$26,614	-	\$26,614
43003 Detention Health	30,561	0.021%	\$2,038	-	\$2,038	-	\$2,038
54001 Veterans Services	13,106	0.009%	\$874	-	\$874	-	\$874
72005 EDA Project Management	9,616	0.007%	\$641	-	\$641	-	\$641
SubTotal	142,873,662	100.000%	\$9,529,670	-	\$9,529,670	-	\$9,529,670
Direct Billed					-		-
Total Full Functional Cost					\$9,529,670		\$9,529,670

Allocation Basis: Equipment Use Allowance per Dept ID

County of Riverside
OMB A-87 Cost Allocation Plan

Equipment Use Allowance
Schedule 2.7

Summary of Allocated Costs

Department	Total	Equipment Use
11001 County Executive Office	\$1,795	\$1,795
13001 Auditor Controller	\$7,479	\$7,479
13003 Payroll	\$871	\$871
15001 County Counsel	\$3,990	\$3,990
11301 Human Resources	\$5,086	\$5,086
73001 Purchasing	\$1,552	\$1,552
72001 EDA FM - Admin	\$12,994	\$12,994
72006 EDA Energy	\$10,386	\$10,386
72007 EDA Parking	\$959	\$959
Subtotal for CSD	\$45,112	\$45,112
10001 Board of Supervisors	\$10,094	\$10,094
10002 Assessment Appeals Board	\$2,873	\$2,873
11044 Grand Jury Admin	\$549	\$549
12001 Assessor	\$180,500	\$180,500
12002 County Clerk Recorder	\$280,445	\$280,445
14001 Treasurer-Tax Collector	\$54,081	\$54,081
17001 Registrar of Voters	\$119,430	\$119,430
21001 Superior Court of CA	\$770	\$770
22001 District Attorney	\$287,759	\$287,759
24001 Public Defender	\$27,842	\$27,842
24013 LOPD Capital Defenders	\$1,532	\$1,532
25001 Sheriff Administration	\$577,812	\$577,812
25002 Sheriff Support	\$1,281,275	\$1,281,275
25003 Sheriff Patrol	\$2,457,773	\$2,457,773
25004 Sheriff Corrections	\$645,258	\$645,258
25005 Sheriff Court Services	\$164,586	\$164,586
25007 Training Center	\$123,506	\$123,506
25010 Sheriff Coroner	\$16,197	\$16,197
25011 Public Administration	\$2,018	\$2,018

County of Riverside
OMB A-87 Cost Allocation Plan

Equipment Use Allowance
Schedule 2.7

Summary of Allocated Costs (Continued)

Department	Total	Equipment Use
26001 Prob Juvenile Hall	\$68,540	\$68,540
26002 Probation	\$59,471	\$59,471
26007 Prob: Admin & Support	\$28,127	\$28,127
27002 Fire Protection-Forest	\$2,674,335	\$2,674,335
27004 Fire Protection-Contract Svcs	\$358	\$358
28001 Agricultural Commisioner	\$15,501	\$15,501
31201 Planning	\$5,738	\$5,738
31401 Code Enforcement	\$2,182	\$2,182
42001 Public Health	\$255,963	\$255,963
42002 California Children	\$4,222	\$4,222
42004 Environmental Health	\$44,017	\$44,017
42006 Animal Control Services	\$61,637	\$61,637
42007 Public Health Ambulatory Care	\$26,614	\$26,614
43003 Detention Health	\$2,038	\$2,038
54001 Veterans Services	\$874	\$874
72005 EDA Project Management	\$641	\$641
Totals	\$9,529,670	\$9,529,670
Direct Billed	-	-
Total Full Functional Cost	\$9,529,670	\$9,529,670
Less Direct Billed	-	-
Less CSD Amounts	(\$45,112)	(\$45,112)
Total Receiving Department Allocation	\$9,484,558	\$9,484,558

County of Riverside
OMB A-87 Cost Allocation Plan

11001 County Executive Office
Schedule 3.1

Narratives

The functions of the employees in the Executive office were determined by a summary of their detailed time records. Those charges incurred for general government operation were recorded as costs to the Board of Supervisors department or listed as unallowed as required.

There are six functions to represent these costs. They are as follows:

- CEO Admin Services -** Allocates the cost of Admin services based on the direct cost based on hours per the timesheets.
- Coral Accounting -** Allocates the costs of Coral Accounting based on direct hours per department supported.
- Flood Control -** Allocates the costs directly to Flood Control based on the number of hours spent on Flood Control.
- Direct CSA -** Allocates the cost directly to CSA's based on time identified from the timesheet
- Gen County Admin -** Allocates the cost of General County Admin based on expenditures per dept ID excluding capital, transfers, and debt.
- Unallowed -** this function is not further allocated based on OMB A-87 guidelines.

County of Riverside
OMB A-87 Cost Allocation Plan

11001 County Executive Office
Schedule 3.2

Revenue Reconciliation

Account	Account Description	Amount	Off the Top	Direct Billed	General Government	Description
C/A	572800 Intra Misc	\$590,096	-	-	\$590,096	10% fee of Debt Svc Proj - unallow
C/A	573400 Intra Salary & Benefit Reimb	\$88,361	-	-	\$88,361	POB related and unallow rev
Total for C/A		\$678,457	-	-	\$678,457	
REV	740020 Interest Funds Invested	\$10,655	-	-	\$10,655	Interest- unallowed
REV	771430 Legal Services	\$1,370	-	-	\$1,370	Reimb from outside agency- unallow
REV	771460 Public Defender Service	\$6,929	-	-	\$6,929	Service Fee unallow
REV	774710 Mobilehome Park	\$28,116	-	-	\$28,116	Unallowed revenue
REV	777520 Reimbursement for Services	\$351,916	-	-	\$351,916	10% fee of Debt Svc Proj - unallow
REV	778150 Interfund Leases	\$70,000	-	-	\$70,000	Unallowed lease payment
REV	778200 Interfund Misc	\$271,019	-	-	\$271,019	10% fee of Debt Svc Proj- unallow
REV	778280 Interfund Reimb For Service	-	-	-	-	Unallowed outside agency
REV	777480 Reimb of Cost- Admin Overhead	\$3,846	-	-	\$3,846	Reimb for PY overhead- unallow
REV	781360 Other Misc Rev	\$74,167	-	-	\$74,167	Unallowed outside agency contribution
REV	790500 Operating Transfer In	\$185,600	-	-	\$185,600	Transfer in - unallowed
REV	772810 Court Fees & Cost	(\$8,834)	-	-	(\$8,834)	Court Fees - unallowed
REV	741300 Lease to Non County Agency	\$493,942	-	-	\$493,942	Unallowed outside agency lease
REV	741270 Landfill Lease Agree	\$8,482,133	-	-	\$8,482,133	Jury Fees unallowed
REV	778410 Interfund Admin Services	\$166,100	-	-	\$166,100	Unallowed PY Cost Plan admin reimb
REV	777540 Reimbursement of Salaries	\$644,733	-	\$644,733	-	
Total for Rev		\$10,781,692	-	\$644,733	\$10,136,959	

Total per Books	\$11,460,149
Less General Government	(\$10,815,416)
Less Off the Top	-
Less Direct Billed	(\$644,733)
Difference	-

County of Riverside
OMB A-87 Cost Allocation Plan

11001 County Executive Office
Schedule 3.3

Labor Distribution Summary

Staff Name	Salary	General Admin	CEO Admin Services	Coral Accounting	Flood Control	Direct CSA	Gen County Admin	Unallowed
All Exec Staff	\$2,989,197	-	\$913,561	\$71,736	\$1,414	\$67	\$1,488,531	\$513,888
Total	\$2,989,197	-	\$913,561	\$71,736	\$1,414	\$67	\$1,488,531	\$513,888
Total Percentage	100.000%	-	30.562%	2.400%	0.047%	0.002%	49.797%	17.192%

County of Riverside
OMB A-87 Cost Allocation Plan

11001 County Executive Office
Schedule 3.4

Schedule of costs to be allocated

	Amount	General & Admin	CEO Admin Services	Coral Accounting	Flood Control	Direct CSA	Gen County Admin	Unallowed
<i>Total %</i>		-	30.562%	2.400%	0.047%	0.002%	49.797%	17.191%
Wages and Benefits								
Salaries	\$2,733,178	-	\$835,316	\$65,592	\$1,293	\$61	\$1,361,041	\$469,874
Benefits	\$1,009,416	-	\$308,499	\$24,224	\$477	\$23	\$502,659	\$173,534
Wages and Benefits Subtotal	\$3,742,594	-	\$1,143,815	\$89,816	\$1,770	\$84	\$1,863,700	\$643,408
Services and Supplies	Dist							
Services & Supplies	S \$816,500	-	\$249,539	\$19,595	\$386	\$18	\$406,593	\$140,369
537XXX Interfund Exp	D \$7,025	-	-	-	-	-	-	-
572800 Intra Misc	D (\$590,096)	-	-	-	-	-	-	-
573400 Intra Salary	D (\$88,361)	-	-	-	-	-	-	-
551000 Transfers out	D -	-	-	-	-	-	-	-
Services and Supplies Subtotal	\$145,068	-	\$249,539	\$19,595	\$386	\$18	\$406,593	\$140,369
Cost Adjustments								
537XXX Interfund Exp	(\$7,025)	-	-	-	-	-	-	-
572800 Intra Misc	\$590,096	-	-	-	-	-	-	-
573400 Intra Salary	\$88,361	-	-	-	-	-	-	-
551000 Transfers out	-	-	-	-	-	-	-	-
Off the top Revenue	-	-	-	-	-	-	-	-
Cost Adjustments Subtotal	\$671,432	-	-	-	-	-	-	-
Reallocate Admin		-	-	-	-	-	-	-
Functional Costs	\$4,559,094	-	\$1,393,354	\$109,411	\$2,156	\$102	\$2,270,293	\$783,777

County of Riverside
OMB A-87 Cost Allocation Plan

11001 County Executive Office
Schedule 3.5

Service to Service Costs

Department	First Incoming	Second Incoming	CEO Admin Services	Coral Accounting	Flood Control	Direct CSA	Gen County Admin	Unallowed
Building Use Allowance	\$151,382	-	\$46,265	\$3,633	\$72	\$3	\$75,384	\$26,025
Equipment Use Allowance	\$1,795	-	\$549	\$43	\$1	-	\$894	\$309
11001 County Executive Office	-	\$3,770	\$1,152	\$90	\$2	-	\$1,877	\$648
13001 Auditor Controller	-	\$3,368	\$1,029	\$81	\$1	-	\$1,676	\$579
13002 Internal Audit/Specialized Accounting	-	\$71	\$22	\$2	-	-	\$35	\$12
13003 Payroll	-	\$200	\$61	\$5	-	-	\$100	\$34
15001 County Counsel	-	\$6,551	\$2,002	\$157	\$3	-	\$3,262	\$1,126
11301 Human Resources	-	\$1,777	\$543	\$43	\$1	-	\$885	\$305
73001 Purchasing	-	\$278	\$85	\$7	-	-	\$138	\$48
Subtotals	\$153,177	\$16,015	\$51,708	\$4,061	\$80	\$3	\$84,251	\$29,086
Functional Costs	\$4,559,094		\$1,393,354	\$109,411	\$2,156	\$102	\$2,270,293	\$783,777
Total Allocated Costs	\$4,728,286		\$1,445,062	\$113,472	\$2,236	\$105	\$2,354,544	\$812,863
								Not Allocated

Default Salary % Distribution

County of Riverside
OMB A-87 Cost Allocation Plan

11001 County Executive Office
Schedule 3.6.1

Detail Allocations - CEO Admin Services

Department	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
15001 County Counsel	309	0.034%	\$487	-	\$487	\$2	\$489
72001 EDA FM - Admin	27,130	2.970%	\$42,769	-	\$42,769	\$145	\$42,914
10001 Board of Supervisors	1,799	0.197%	\$2,836	-	\$2,836	\$10	\$2,846
10002 Assessment Appeals Board	400	0.044%	\$631	-	\$631	\$2	\$633
11044 Grand Jury Admin	300	0.033%	\$473	-	\$473	\$2	\$475
11099 Indigent Defense	2,097	0.230%	\$3,306	-	\$3,306	\$11	\$3,317
11501 CFD Assess Dist Admin	40,134	4.393%	\$63,269	-	\$63,269	\$215	\$63,484
19009 Successor Agency to RDA old 934001	341,817	37.416%	\$538,852	(\$549,723)	(\$10,871)	\$1,831	(\$9,040)
21001 Superior Court of CA	285	0.031%	\$449	-	\$449	\$2	\$451
22001 District Attorney	13,010	1.424%	\$20,509	-	\$20,509	\$70	\$20,579
24001 Public Defender	1,148	0.126%	\$1,810	-	\$1,810	\$6	\$1,816
25001 Sheriff Administration	27,389	2.998%	\$43,177	-	\$43,177	\$147	\$43,324
26002 Probation	21,340	2.336%	\$33,641	-	\$33,641	\$114	\$33,755
27002 Fire Protection-Forest	21,939	2.401%	\$34,585	-	\$34,585	\$118	\$34,703
28001 Agricultural Commissioner	62	0.007%	\$98	-	\$98	-	\$98
31002 Transportation Land Mgmt Agency	86,273	9.444%	\$136,004	-	\$136,004	\$462	\$136,466
41001 Mental Health Public Guardian	5,021	0.550%	\$7,915	-	\$7,915	\$27	\$7,942
41004 Mental Health Administration	3,430	0.375%	\$5,407	-	\$5,407	\$18	\$5,425
42001 Public Health	18,516	2.027%	\$29,189	-	\$29,189	\$99	\$29,288
42002 California Children	67	0.007%	\$106	-	\$106	-	\$106
42004 Environmental Health	1,940	0.212%	\$3,058	-	\$3,058	\$10	\$3,068
42006 Animal Control Services	5,890	0.645%	\$9,285	-	\$9,285	\$32	\$9,317
42007 Public Health Ambulatory Care	13,308	1.457%	\$20,979	-	\$20,979	\$71	\$21,050
43001 Riv Co Regional Medical Center	171,397	18.761%	\$270,196	(\$95,010)	\$175,186	\$918	\$176,104
43002 Med Indigent Services	1,479	0.162%	\$2,332	-	\$2,332	\$8	\$2,340
43003 Detention Health	11,829	1.295%	\$18,648	-	\$18,648	\$63	\$18,711
45001 Waste Management	17,213	1.884%	\$27,135	-	\$27,135	\$92	\$27,227
51001 DPSS Admin	14,584	1.596%	\$22,991	-	\$22,991	\$78	\$23,069
53001 Office of Aging	3,397	0.372%	\$5,355	-	\$5,355	\$18	\$5,373

County of Riverside
OMB A-87 Cost Allocation Plan

11001 County Executive Office
Schedule 3.6.1

Detail Allocations - CEO Admin Services (Continued)

Department	Allocation Units	Allocated Percent	1st Allocation	DirectBilled	Department Allocation	2nd Allocation	Total
74001 Information Technology	41,732	4.568%	\$65,788	-	\$65,788	\$224	\$66,012
931104 Regional Parks & Open Space	18,326	2.006%	\$28,890	-	\$28,890	\$98	\$28,988
SubTotal	913,561	100.000%	\$1,440,170	(\$644,733)	\$795,437	\$4,893	\$800,330
Direct Billed					\$644,733		\$644,733
Total Full Functional Cost					\$1,440,170		\$1,445,063

Allocation Basis: Direct Cost based on Hours

County of Riverside
OMB A-87 Cost Allocation Plan

11001 County Executive Office
Schedule 3.6.2

Detail Allocations - Coral Accounting

Department	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
925001 Coral Project	71,736	100.000%	\$113,087	-	\$113,087	\$385	\$113,472
SubTotal	71,736	100.000%	\$113,087	-	\$113,087	\$385	\$113,472
Direct Billed						-	-
Total Full Functional Cost					\$113,087		\$113,472

Allocation Basis: Direct Hours

County of Riverside
OMB A-87 Cost Allocation Plan

11001 County Executive Office
Schedule 3.6.3

Detail Allocations - Flood Control

Department	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
947200 Flood Cont Dist Admin	1,414	100.000%	\$2,229	-	\$2,229	\$7	\$2,236
SubTotal	1,414	100.000%	\$2,229	-	\$2,229	\$7	\$2,236
Direct Billed						-	-
Total Full Functional Cost					\$2,229		\$2,236

Allocation Basis: Direct Identified

County of Riverside
OMB A-87 Cost Allocation Plan

11001 County Executive Office
Schedule 3.6.4

Detail Allocations - Direct CSA

Department	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
900101-915301 Various CSAs	67	100.000%	\$105	-	\$105	-	\$105
SubTotal	67	100.000%	\$105	-	\$105	-	\$105
Direct Billed					-		-
Total Full Functional Cost					\$105		\$105

Allocation Basis: Direct Identified

County of Riverside
OMB A-87 Cost Allocation Plan

11001 County Executive Office
Schedule 3.6.5

Detail Allocations - Gen County Admin

Department	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
11001 County Executive Office	4,924,179	0.161%	\$3,770	-	\$3,770	-	\$3,770
13001 Auditor Controller	7,249,908	0.237%	\$5,551	-	\$5,551	\$19	\$5,570
13002 Internal Audit/Specialized Accounting	940,272	0.031%	\$720	-	\$720	\$2	\$722
13003 Payroll	2,140,126	0.070%	\$1,639	-	\$1,639	\$6	\$1,645
15001 County Counsel	11,169,517	0.364%	\$8,552	-	\$8,552	\$29	\$8,581
11301 Human Resources	19,753,009	0.644%	\$15,123	-	\$15,123	\$51	\$15,174
73001 Purchasing	2,330,506	0.076%	\$1,784	-	\$1,784	\$6	\$1,790
72001 EDA FM - Admin	4,039,253	0.132%	\$3,093	-	\$3,093	\$11	\$3,104
72006 EDA Energy	29,148,099	0.951%	\$22,316	-	\$22,316	\$76	\$22,392
72007 EDA Parking	1,786,022	0.058%	\$1,367	-	\$1,367	\$5	\$1,372
10001 Board of Supervisors	7,715,254	0.252%	\$5,907	-	\$5,907	\$20	\$5,927
10002 Assessment Appeals Board	639,426	0.021%	\$490	-	\$490	\$2	\$492
11003 Cont & Land Acq-ACO	47	0.000%	-	-	-	-	-
11009 Contribution to Trial Court	1,891	0.000%	\$1	-	\$1	-	\$1
11010 Contribution to Other	1,258,263	0.041%	\$963	-	\$963	\$3	\$966
11014 County Contrib to Hlth & MH	95	0.000%	-	-	-	-	-
11021 Interest on Trans & Teeter	61,129	0.002%	\$47	-	\$47	-	\$47
11029 Legislative Admin	1,402,226	0.046%	\$1,074	-	\$1,074	\$4	\$1,078
11033 Confidential Court Orders	484,285	0.016%	\$371	-	\$371	\$1	\$372
11034 Teeter Debt Svc	187,245	0.006%	\$143	-	\$143	-	\$143
11035 Mitigation Project	13	0.000%	-	-	-	-	-
11036 Wc-Mshcp	2,827,421	0.092%	\$2,165	-	\$2,165	\$7	\$2,172
11037 Dev Impact Fee Op Org	1,117,801	0.036%	\$856	-	\$856	\$3	\$859
11038 EO Subfund Operations	1,069,858	0.035%	\$819	-	\$819	\$3	\$822
11039 Court Facilities	1,489,930	0.049%	\$1,141	-	\$1,141	\$4	\$1,145
11040 Pension Obligation Bonds	5,000,378	0.163%	\$3,828	-	\$3,828	\$13	\$3,841
11042 Capital Impr Prog Cap	5,073,976	0.166%	\$3,885	-	\$3,885	\$13	\$3,898
11043 Court Reporting Transcripts	1,137,816	0.037%	\$871	-	\$871	\$3	\$874
11044 Grand Jury Admin	544,175	0.018%	\$417	-	\$417	\$1	\$418

County of Riverside
OMB A-87 Cost Allocation Plan

11001 County Executive Office
Schedule 3.6.5

Detail Allocations - Gen County Admin (Continued)

Department	Allocation Units	Allocated Percent	1st Allocation	DirectBilled	Department Allocation	2nd Allocation	Total
11050 National Pollutant Dschg Elim	809,857	0.026%	\$620	-	\$620	\$2	\$622
11051 Tobacco Settlement	13,528,659	0.441%	\$10,358	-	\$10,358	\$35	\$10,393
11060 Riv Co Low Income Health Program	201,600	0.007%	\$154	-	\$154	\$1	\$155
11099 Indigent Defense	10,665,742	0.348%	\$8,166	-	\$8,166	\$28	\$8,194
11303 Air Quality Division	721,958	0.024%	\$553	-	\$553	\$2	\$555
11306 Self Administered	415,313	0.014%	\$318	-	\$318	\$1	\$319
11307 Property Insurance	6,229,844	0.203%	\$4,770	-	\$4,770	\$16	\$4,786
11308 Workers Compensation	6,486,201	0.212%	\$4,966	-	\$4,966	\$17	\$4,983
11309 Malpractice Insurance	1,613,116	0.053%	\$1,235	-	\$1,235	\$4	\$1,239
11310 Liability Insurance	8,456,651	0.276%	\$6,475	-	\$6,475	\$22	\$6,497
11311 Unemployment Insurance	202,760	0.007%	\$155	-	\$155	\$1	\$156
11312 STD Disability Insurance	285,560	0.009%	\$219	-	\$219	\$1	\$220
11313 Safety Loss Control	1,954,791	0.064%	\$1,497	-	\$1,497	\$5	\$1,502
11318 Temporary Assistance	5,076,827	0.166%	\$3,887	-	\$3,887	\$13	\$3,900
11320 Exclusive Provider	13,345,657	0.435%	\$10,218	-	\$10,218	\$35	\$10,253
11321 401A Internal Service Fund	5,923	0.000%	\$5	-	\$5	-	\$5
11322 Employee Assistance	1,172,934	0.038%	\$898	-	\$898	\$3	\$901
11325 Local Advantage Blythe Dental	2,244	0.000%	\$2	-	\$2	-	\$2
11326 Local Advantage Plus Dental	71,422	0.002%	\$55	-	\$55	-	\$55
11329 Occupational Health & Safety	4,790,900	0.156%	\$3,668	-	\$3,668	\$12	\$3,680
11501 CFD Assess Dist Admin	552,924	0.018%	\$423	-	\$423	\$1	\$424
12001 Assessor	23,201,418	0.757%	\$17,764	-	\$17,764	\$60	\$17,824
12002 County Clerk Recorder	15,667,158	0.511%	\$11,995	-	\$11,995	\$41	\$12,036
12003 Records Mgmt & Archives	1,578,513	0.052%	\$1,209	-	\$1,209	\$4	\$1,213
12004 Integrated Prop Tax Mgt	4,875,041	0.159%	\$3,732	-	\$3,732	\$13	\$3,745
14001 Treasurer-Tax Collector	12,804,100	0.418%	\$9,803	-	\$9,803	\$33	\$9,836
17001 Registrar of Voters	8,007,152	0.261%	\$6,130	-	\$6,130	\$21	\$6,151
19001 Economic Development Agency	5,294,830	0.173%	\$4,054	-	\$4,054	\$14	\$4,068
19002 HUD-CDBG Home Grants	542,111	0.018%	\$415	-	\$415	\$1	\$416

County of Riverside
OMB A-87 Cost Allocation Plan

11001 County Executive Office
Schedule 3.6.5

Detail Allocations - Gen County Admin (Continued)

Department	Allocation Units	Allocated Percent	1st Allocation	DirectBilled	Department Allocation	2nd Allocation	Total
19003 Workforce Development	14,298,552	0.467%	\$10,947	-	\$10,947	\$37	\$10,984
19004 Housing Authority	10,432,574	0.340%	\$7,987	-	\$7,987	\$27	\$8,014
19005 Single Family Revenue	3,435,572	0.112%	\$2,630	-	\$2,630	\$9	\$2,639
19006 Home Grant Program	241,528	0.008%	\$185	-	\$185	\$1	\$186
19007 County Free Library	5,309,492	0.173%	\$4,065	-	\$4,065	\$14	\$4,079
19008 Economic Development Agency	200,018	0.007%	\$153	-	\$153	\$1	\$154
19009 Successor Agency to RDA old 934001	2,138,827	0.070%	\$1,638	-	\$1,638	\$6	\$1,644
19010 Economic Development	2,888,740	0.094%	\$2,212	-	\$2,212	\$8	\$2,220
19107 County Airports	1,612,618	0.053%	\$1,235	-	\$1,235	\$4	\$1,239
19201 Fair & National Date Fest	3,451,221	0.113%	\$2,642	-	\$2,642	\$9	\$2,651
19301 Edward Dean Museum	289,529	0.009%	\$222	-	\$222	\$1	\$223
22001 District Attorney	102,852,264	3.356%	\$78,746	-	\$78,746	\$268	\$79,014
22002 DA- Forensics	486,990	0.016%	\$373	-	\$373	\$1	\$374
23001 Child Support Services	33,345,828	1.088%	\$25,530	-	\$25,530	\$87	\$25,617
24001 Public Defender	32,856,801	1.072%	\$25,156	-	\$25,156	\$86	\$25,242
24013 LOPD Capital Defenders	1,399,578	0.046%	\$1,072	-	\$1,072	\$4	\$1,076
25001 Sheriff Administration	12,481,469	0.407%	\$9,556	-	\$9,556	\$33	\$9,589
25002 Sheriff Support	40,305,109	1.315%	\$30,859	-	\$30,859	\$105	\$30,964
25003 Sheriff Patrol	291,268,482	9.503%	\$223,002	-	\$223,002	\$759	\$223,761
25004 Sheriff Corrections	190,429,857	6.213%	\$145,797	-	\$145,797	\$496	\$146,293
25005 Sheriff Court Services	26,601,990	0.868%	\$20,367	-	\$20,367	\$69	\$20,436
25006 CAC Security	627,364	0.020%	\$480	-	\$480	\$2	\$482
25007 Training Center	12,501,354	0.408%	\$9,571	-	\$9,571	\$33	\$9,604
25010 Sheriff Coroner	8,699,691	0.284%	\$6,661	-	\$6,661	\$23	\$6,684
25011 Public Administration	1,595,197	0.052%	\$1,221	-	\$1,221	\$4	\$1,225
25051 Sheriff Cal - ID	4,025,242	0.131%	\$3,082	-	\$3,082	\$10	\$3,092
25052 Sheriff Cal - DNA	741,952	0.024%	\$568	-	\$568	\$2	\$570
25053 Sheriff Cal - Photo	155,597	0.005%	\$119	-	\$119	-	\$119
26001 Prob Juvenile Hall	34,232,636	1.117%	\$26,209	-	\$26,209	\$89	\$26,298

County of Riverside
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11001 County Executive Office
Schedule 3.6.5

Detail Allocations - Gen County Admin (Continued)

Department	Allocation Units	Allocated Percent	1st Allocation	DirectBilled	Department Allocation	2nd Allocation	Total
26002 Probation	42,650,279	1.392%	\$32,654	-	\$32,654	\$111	\$32,765
26004 Court Placement Care	19,867	0.001%	\$15	-	\$15	-	\$15
26007 Prob: Admin & Support	9,575,755	0.312%	\$7,331	-	\$7,331	\$25	\$7,356
27001 Cont & Land Aqu-Fire	5,603	0.000%	\$4	-	\$4	-	\$4
27002 Fire Protection-Forest	106,497,446	3.475%	\$81,537	-	\$81,537	\$277	\$81,814
27004 Fire Protection-Contract Svcs	74,901,231	2.444%	\$57,346	-	\$57,346	\$195	\$57,541
28001 Agricultural Commisioner	5,127,700	0.167%	\$3,926	-	\$3,926	\$13	\$3,939
29001 LAFCO - Local Agency	710,043	0.023%	\$544	-	\$544	\$2	\$546
31002 Transportation Land Mgmt Agency	6,227,389	0.203%	\$4,768	-	\$4,768	\$16	\$4,784
31003 Consolidated Counter	1,547,433	0.050%	\$1,185	-	\$1,185	\$4	\$1,189
31005 Environmental Programs	946,974	0.031%	\$725	-	\$725	\$2	\$727
31101 Building & Safety	4,298,390	0.140%	\$3,291	-	\$3,291	\$11	\$3,302
31201 Planning	4,434,162	0.145%	\$3,395	-	\$3,395	\$12	\$3,407
31301 Transportation	45,190,882	1.474%	\$34,599	-	\$34,599	\$118	\$34,717
31302 Surveyor	4,123,531	0.135%	\$3,157	-	\$3,157	\$11	\$3,168
31304 Supervisorial Dist No 4	1,148,702	0.037%	\$879	-	\$879	\$3	\$882
31305 Trans Const Projects	152,113,502	4.963%	\$116,462	-	\$116,462	\$396	\$116,858
31307 Transportation Equipment	5,658,930	0.185%	\$4,333	-	\$4,333	\$15	\$4,348
31308 TLMA-ALUC	451,003	0.015%	\$345	-	\$345	\$1	\$346
31401 Code Enforcement	10,579,629	0.345%	\$8,100	-	\$8,100	\$28	\$8,128
41001 Mental Health Public Guardian	3,962,840	0.129%	\$3,034	-	\$3,034	\$10	\$3,044
41002 Mental Health Treatment	111,117,174	3.625%	\$85,074	-	\$85,074	\$290	\$85,364
41003 Mental Health Detention	7,489,599	0.244%	\$5,734	-	\$5,734	\$20	\$5,754
41004 Mental Health Administration	27,328,732	0.892%	\$20,923	-	\$20,923	\$71	\$20,994
41005 Mental Health Substance Abuse	12,163,390	0.397%	\$9,313	-	\$9,313	\$32	\$9,345
42001 Public Health	68,494,207	2.235%	\$52,441	-	\$52,441	\$178	\$52,619
42002 California Children	16,023,526	0.523%	\$12,268	-	\$12,268	\$42	\$12,310
42004 Environmental Health	23,010,005	0.751%	\$17,617	-	\$17,617	\$60	\$17,677
42006 Animal Control Services	19,668,037	0.642%	\$15,058	-	\$15,058	\$51	\$15,109

County of Riverside
OMB A-87 Cost Allocation Plan

11001 County Executive Office
Schedule 3.6.5

Detail Allocations - Gen County Admin (Continued)

Department	Allocation Units	Allocated Percent	1st Allocation	DirectBilled	Department Allocation	2nd Allocation	Total
42007 Public Health Ambulatory Care	29,001,968	0.946%	\$22,205	-	\$22,205	\$76	\$22,281
43001 Riv Co Regional Medical Center	457,438,256	14.925%	\$350,225	-	\$350,225	\$1,192	\$351,417
43002 Med Indigent Services	3,420,008	0.112%	\$2,618	-	\$2,618	\$9	\$2,627
43003 Detention Health	21,819,478	0.712%	\$16,705	-	\$16,705	\$57	\$16,762
45001 Waste Management	57,615,605	1.880%	\$44,112	-	\$44,112	\$150	\$44,262
51001 DPSS Admin	346,329,170	11.300%	\$265,157	-	\$265,157	\$902	\$266,059
51006 DPSS Homeless	137,755	0.004%	\$105	-	\$105	-	\$105
52001 Local Initiative Admin DCA	2,045,510	0.067%	\$1,566	-	\$1,566	\$5	\$1,571
52002 DCA Local Initiative	1,579,338	0.052%	\$1,209	-	\$1,209	\$4	\$1,213
52003 DCA Other Programs	458,883	0.015%	\$351	-	\$351	\$1	\$352
53001 Office of Aging	7,291,265	0.238%	\$5,582	-	\$5,582	\$19	\$5,601
54001 Veterans Services	1,182,357	0.039%	\$905	-	\$905	\$3	\$908
63001 Cooperative Extension	592,140	0.019%	\$453	-	\$453	\$2	\$455
72002 EDA Custodial Svcs	11,222,807	0.366%	\$8,592	-	\$8,592	\$29	\$8,621
72003 EDA Maintenance Svcs	19,542,983	0.638%	\$14,963	-	\$14,963	\$51	\$15,014
72004 EDA Real Estate	63,780,149	2.081%	\$48,832	-	\$48,832	\$166	\$48,998
72005 EDA Project Management	7,172,995	0.234%	\$5,492	-	\$5,492	\$19	\$5,511
72008 EDA Capital Projects	346,607	0.011%	\$265	-	\$265	\$1	\$266
73003 Printing Services	3,087,051	0.101%	\$2,364	-	\$2,364	\$8	\$2,372
73004 Supply Services	15,821,055	0.516%	\$12,113	-	\$12,113	\$41	\$12,154
73005 Fleet Services	20,667,417	0.674%	\$15,823	-	\$15,823	\$54	\$15,877
73006 Central Mail	3,424,970	0.112%	\$2,622	-	\$2,622	\$9	\$2,631
73007 AB2766 Air Quality	297,945	0.010%	\$228	-	\$228	\$1	\$229
74001 Information Technology	53,110,602	1.733%	\$40,663	-	\$40,663	\$138	\$40,801
74006 RCIT Communications Solutions	9,359,050	0.305%	\$7,166	-	\$7,166	\$24	\$7,190
74009 Geographical Info Systems (GIS)	1,762,727	0.058%	\$1,350	-	\$1,350	\$5	\$1,355
925001 Coral Project	102,555	0.003%	\$79	-	\$79	-	\$79
931104 Regional Parks & Open Space	17,181,452	0.561%	\$13,155	-	\$13,155	\$45	\$13,200
933201 Trans Commission	23,942	0.001%	\$18	-	\$18	-	\$18

County of Riverside
OMB A-87 Cost Allocation Plan

11001 County Executive Office
Schedule 3.6.5

Detail Allocations - Gen County Admin (Continued)

Department	Allocation Units	Allocated Percent	1st Allocation	DirectBilled	Department Allocation	2nd Allocation	Total
937001 Van Horn Regional Treat JPA	68,366	0.002%	\$52	-	\$52	-	\$52
938001 Children & Family First	20,229,136	0.660%	\$15,488	-	\$15,488	\$53	\$15,541
943001 WRMD Operations	3,535,001	0.115%	\$2,706	-	\$2,706	\$9	\$2,715
947200 Flood Cont Dist Admin	8,131,981	0.265%	\$6,226	-	\$6,226	\$21	\$6,247
960001 Law Library	1,729,434	0.056%	\$1,324	-	\$1,324	\$5	\$1,329
900101-915301 Various CSAs	8,982,813	0.293%	\$6,877	-	\$6,877	\$23	\$6,900
SubTotal	3,064,918,130	100.000%	\$2,346,571	-	\$2,346,571	\$7,972	\$2,354,543
Direct Billed						-	-
Total Full Functional Cost					\$2,346,571		\$2,354,543

Allocation Basis: Expenditures per dept ID excluding Capital, transfers, and debt

County of Riverside
OMB A-87 Cost Allocation Plan

11001 County Executive Office
Schedule 3.7

Summary of Allocated Costs

Department	Total	CEO Admin Services	Coral Accounting	Flood Control	Direct CSA	Gen County Admin	Unallowed
11001 County Executive Office	\$3,770	-	-	-	-	\$3,770	-
13001 Auditor Controller	\$5,570	-	-	-	-	\$5,570	-
13002 Internal Audit/Specialized Accounting	\$722	-	-	-	-	\$722	-
13003 Payroll	\$1,645	-	-	-	-	\$1,645	-
15001 County Counsel	\$9,070	\$489	-	-	-	\$8,581	-
11301 Human Resources	\$15,174	-	-	-	-	\$15,174	-
73001 Purchasing	\$1,790	-	-	-	-	\$1,790	-
72001 EDA FM - Admin	\$46,018	\$42,914	-	-	-	\$3,104	-
72006 EDA Energy	\$22,392	-	-	-	-	\$22,392	-
72007 EDA Parking	\$1,372	-	-	-	-	\$1,372	-
Subtotal for CSD	\$107,523	\$43,403	-	-	-	\$64,120	-
10001 Board of Supervisors	\$8,773	\$2,846	-	-	-	\$5,927	-
10002 Assessment Appeals Board	\$1,125	\$633	-	-	-	\$492	-
11009 Contribution to Trial Court	\$1	-	-	-	-	\$1	-
11010 Contribution to Other	\$966	-	-	-	-	\$966	-
11021 Interest on Trans & Teeter	\$47	-	-	-	-	\$47	-
11029 Legislative Admin	\$1,078	-	-	-	-	\$1,078	-
11033 Confidential Court Orders	\$372	-	-	-	-	\$372	-
11034 Teeter Debt Svc	\$143	-	-	-	-	\$143	-
11036 Wc-Mshcp	\$2,172	-	-	-	-	\$2,172	-
11037 Dev Impact Fee Op Org	\$859	-	-	-	-	\$859	-
11038 EO Subfund Operations	\$822	-	-	-	-	\$822	-
11039 Court Facilities	\$1,145	-	-	-	-	\$1,145	-
11040 Pension Obligation Bonds	\$3,841	-	-	-	-	\$3,841	-
11042 Capital Impr Prog Cap	\$3,898	-	-	-	-	\$3,898	-
11043 Court Reporting Transcripts	\$874	-	-	-	-	\$874	-
11044 Grand Jury Admin	\$893	\$475	-	-	-	\$418	-
11050 National Pollutant Dschg Elim	\$622	-	-	-	-	\$622	-
11051 Tobacco Settlement	\$10,393	-	-	-	-	\$10,393	-

County of Riverside
OMB A-87 Cost Allocation Plan

11001 County Executive Office
Schedule 3.7

Summary of Allocated Costs (Continued)

Department	Total	CEO Admin Services	Coral Accounting	Flood Control	Direct CSA	Gen County Admin	Unallowed
11060 Riv Co Low Income Health Program	\$155	-	-	-	-	\$155	-
11099 Indigent Defense	\$11,511	\$3,317	-	-	-	\$8,194	-
11303 Air Quality Division	\$555	-	-	-	-	\$555	-
11306 Self Administered	\$319	-	-	-	-	\$319	-
11307 Property Insurance	\$4,786	-	-	-	-	\$4,786	-
11308 Workers Compensation	\$4,983	-	-	-	-	\$4,983	-
11309 Malpractice Insurance	\$1,239	-	-	-	-	\$1,239	-
11310 Liability Insurance	\$6,497	-	-	-	-	\$6,497	-
11311 Unemployment Insurance	\$156	-	-	-	-	\$156	-
11312 STD Disability Insurance	\$220	-	-	-	-	\$220	-
11313 Safety Loss Control	\$1,502	-	-	-	-	\$1,502	-
11318 Temporary Assistance	\$3,900	-	-	-	-	\$3,900	-
11320 Exclusive Provider	\$10,253	-	-	-	-	\$10,253	-
11321 401A Internal Service Fund	\$5	-	-	-	-	\$5	-
11322 Employee Assistance	\$901	-	-	-	-	\$901	-
11325 Local Advantage Blythe Dental	\$2	-	-	-	-	\$2	-
11326 Local Advantage Plus Dental	\$55	-	-	-	-	\$55	-
11329 Occupational Health & Safety	\$3,680	-	-	-	-	\$3,680	-
11501 CFD Assess Dist Admin	\$63,908	\$63,484	-	-	-	\$424	-
12001 Assessor	\$17,824	-	-	-	-	\$17,824	-
12002 County Clerk Recorder	\$12,036	-	-	-	-	\$12,036	-
12003 Records Mgmt & Archives	\$1,213	-	-	-	-	\$1,213	-
12004 Integrated Prop Tax Mgt	\$3,745	-	-	-	-	\$3,745	-
14001 Treasurer-Tax Collector	\$9,836	-	-	-	-	\$9,836	-
17001 Registrar of Voters	\$6,151	-	-	-	-	\$6,151	-
19001 Economic Development Agency	\$4,068	-	-	-	-	\$4,068	-
19002 HUD-CDBG Home Grants	\$416	-	-	-	-	\$416	-
19003 Workforce Development	\$10,984	-	-	-	-	\$10,984	-
19004 Housing Authority	\$8,014	-	-	-	-	\$8,014	-
19005 Single Family Revenue	\$2,639	-	-	-	-	\$2,639	-

County of Riverside
OMB A-87 Cost Allocation Plan

11001 County Executive Office
Schedule 3.7

Summary of Allocated Costs (Continued)

Department	Total	CEO Admin Services	Coral Accounting	Flood Control	Direct CSA	Gen County Admin	Unallowed
19006 Home Grant Program	\$186	-	-	-	-	\$186	-
19007 County Free Library	\$4,079	-	-	-	-	\$4,079	-
19008 Economic Development Agency	\$154	-	-	-	-	\$154	-
19009 Successor Agency to RDA old 934001	(\$7,396)	(\$9,040)	-	-	-	\$1,644	-
19010 Economic Development	\$2,220	-	-	-	-	\$2,220	-
19107 County Airports	\$1,239	-	-	-	-	\$1,239	-
19201 Fair & National Date Fest	\$2,651	-	-	-	-	\$2,651	-
19301 Edward Dean Museum	\$223	-	-	-	-	\$223	-
21001 Superior Court of CA	\$451	\$451	-	-	-	-	-
22001 District Attorney	\$99,593	\$20,579	-	-	-	\$79,014	-
22002 DA- Forensics	\$374	-	-	-	-	\$374	-
23001 Child Support Services	\$25,617	-	-	-	-	\$25,617	-
24001 Public Defender	\$27,058	\$1,816	-	-	-	\$25,242	-
24013 LOPD Capital Defenders	\$1,076	-	-	-	-	\$1,076	-
25001 Sheriff Administration	\$52,913	\$43,324	-	-	-	\$9,589	-
25002 Sheriff Support	\$30,964	-	-	-	-	\$30,964	-
25003 Sheriff Patrol	\$223,761	-	-	-	-	\$223,761	-
25004 Sheriff Corrections	\$146,293	-	-	-	-	\$146,293	-
25005 Sheriff Court Services	\$20,436	-	-	-	-	\$20,436	-
25006 CAC Security	\$482	-	-	-	-	\$482	-
25007 Training Center	\$9,604	-	-	-	-	\$9,604	-
25010 Sheriff Coroner	\$6,684	-	-	-	-	\$6,684	-
25011 Public Administration	\$1,225	-	-	-	-	\$1,225	-
25051 Sheriff Cal - ID	\$3,092	-	-	-	-	\$3,092	-
25052 Sheriff Cal - DNA	\$570	-	-	-	-	\$570	-
25053 Sheriff Cal - Photo	\$119	-	-	-	-	\$119	-
26001 Prob Juvenile Hall	\$26,298	-	-	-	-	\$26,298	-
26002 Probation	\$66,520	\$33,755	-	-	-	\$32,765	-
26004 Court Placement Care	\$15	-	-	-	-	\$15	-
26007 Prob: Admin & Support	\$7,356	-	-	-	-	\$7,356	-

County of Riverside
OMB A-87 Cost Allocation Plan

11001 County Executive Office
Schedule 3.7

Summary of Allocated Costs (Continued)

Department	Total	CEO Admin Services	Coral Accounting	Flood Control	Direct CSA	Gen County Admin	Unallowed
27001 Cont & Land Aqu-Fire	\$4	-	-	-	-	\$4	-
27002 Fire Protection-Forest	\$116,517	\$34,703	-	-	-	\$81,814	-
27004 Fire Protection-Contract Svcs	\$57,541	-	-	-	-	\$57,541	-
28001 Agricultural Commisioner	\$4,037	\$98	-	-	-	\$3,939	-
29001 LAFCO - Local Agency	\$546	-	-	-	-	\$546	-
31002 Transportation Land Mgmt Agency	\$141,250	\$136,466	-	-	-	\$4,784	-
31003 Consolidated Counter	\$1,189	-	-	-	-	\$1,189	-
31005 Environmental Programs	\$727	-	-	-	-	\$727	-
31101 Building & Safety	\$3,302	-	-	-	-	\$3,302	-
31201 Planning	\$3,407	-	-	-	-	\$3,407	-
31301 Transportation	\$34,717	-	-	-	-	\$34,717	-
31302 Surveyor	\$3,168	-	-	-	-	\$3,168	-
31304 Supervisorial Dist No 4	\$882	-	-	-	-	\$882	-
31305 Trans Const Projects	\$116,858	-	-	-	-	\$116,858	-
31307 Transportation Equipment	\$4,348	-	-	-	-	\$4,348	-
31308 TLMA-ALUC	\$346	-	-	-	-	\$346	-
31401 Code Enforcement	\$8,128	-	-	-	-	\$8,128	-
41001 Mental Health Public Guardian	\$10,986	\$7,942	-	-	-	\$3,044	-
41002 Mental Health Treatment	\$85,364	-	-	-	-	\$85,364	-
41003 Mental Health Detention	\$5,754	-	-	-	-	\$5,754	-
41004 Mental Health Administration	\$26,419	\$5,425	-	-	-	\$20,994	-
41005 Mental Health Substance Abuse	\$9,345	-	-	-	-	\$9,345	-
42001 Public Health	\$81,907	\$29,288	-	-	-	\$52,619	-
42002 California Children	\$12,416	\$106	-	-	-	\$12,310	-
42004 Environmental Health	\$20,745	\$3,068	-	-	-	\$17,677	-
42006 Animal Control Services	\$24,426	\$9,317	-	-	-	\$15,109	-
42007 Public Health Ambulatory Care	\$43,331	\$21,050	-	-	-	\$22,281	-
43001 Riv Co Regional Medical Center	\$527,521	\$176,104	-	-	-	\$351,417	-
43002 Med Indigent Services	\$4,967	\$2,340	-	-	-	\$2,627	-
43003 Detention Health	\$35,473	\$18,711	-	-	-	\$16,762	-

County of Riverside
OMB A-87 Cost Allocation Plan

11001 County Executive Office
Schedule 3.7

Summary of Allocated Costs (Continued)

Department	Total	CEO Admin Services	Coral Accounting	Flood Control	Direct CSA	Gen County Admin	Unallowed
45001 Waste Management	\$71,489	\$27,227	-	-	-	\$44,262	-
51001 DPSS Admin	\$289,128	\$23,069	-	-	-	\$266,059	-
51006 DPSS Homeless	\$105	-	-	-	-	\$105	-
52001 Local Initiative Admin DCA	\$1,571	-	-	-	-	\$1,571	-
52002 DCA Local Initiative	\$1,213	-	-	-	-	\$1,213	-
52003 DCA Other Programs	\$352	-	-	-	-	\$352	-
53001 Office of Aging	\$10,974	\$5,373	-	-	-	\$5,601	-
54001 Veterans Services	\$908	-	-	-	-	\$908	-
63001 Cooperative Extension	\$455	-	-	-	-	\$455	-
72002 EDA Custodial Svcs	\$8,621	-	-	-	-	\$8,621	-
72003 EDA Maintenance Svcs	\$15,014	-	-	-	-	\$15,014	-
72004 EDA Real Estate	\$48,998	-	-	-	-	\$48,998	-
72005 EDA Project Management	\$5,511	-	-	-	-	\$5,511	-
72008 EDA Capital Projects	\$266	-	-	-	-	\$266	-
73003 Printing Services	\$2,372	-	-	-	-	\$2,372	-
73004 Supply Services	\$12,154	-	-	-	-	\$12,154	-
73005 Fleet Services	\$15,877	-	-	-	-	\$15,877	-
73006 Central Mail	\$2,631	-	-	-	-	\$2,631	-
73007 AB2766 Air Quality	\$229	-	-	-	-	\$229	-
74001 Information Technology	\$106,813	\$66,012	-	-	-	\$40,801	-
74006 RCIT Communications Solutions	\$7,190	-	-	-	-	\$7,190	-
74009 Geographical Info Systems (GIS)	\$1,355	-	-	-	-	\$1,355	-
925001 Coral Project	\$113,551	-	\$113,472	-	-	\$79	-
931104 Regional Parks & Open Space	\$42,188	\$28,988	-	-	-	\$13,200	-
933201 Trans Commission	\$18	-	-	-	-	\$18	-
937001 Van Horn Regional Treat JPA	\$52	-	-	-	-	\$52	-
938001 Children & Family First	\$15,541	-	-	-	-	\$15,541	-
943001 WRMD Operations	\$2,715	-	-	-	-	\$2,715	-
947200 Flood Cont Dist Admin	\$8,483	-	-	\$2,236	-	\$6,247	-
960001 Law Library	\$1,329	-	-	-	-	\$1,329	-

County of Riverside
OMB A-87 Cost Allocation Plan

11001 County Executive Office
Schedule 3.7

Summary of Allocated Costs (Continued)

Department	Total	CEO Admin Services	Coral Accounting	Flood Control	Direct CSA	Gen County Admin	Unallowed
900101-915301 Various CSAs	\$7,005	-	-	-	\$105	\$6,900	-
Totals	\$3,270,686	\$800,330	\$113,472	\$2,236	\$105	\$2,354,543	-
Direct Billed	\$644,733	\$644,733	-	-	-	-	-
Total Full Functional Cost	\$3,915,419	\$1,445,063	\$113,472	\$2,236	\$105	\$2,354,543	-
Less Direct Billed	(\$644,733)	(\$644,733)	-	-	-	-	-
Less CSD Amounts	(\$107,523)	(\$43,403)	-	-	-	(\$64,120)	-
Total Receiving Department Allocation	\$3,163,163	\$756,927	\$113,472	\$2,236	\$105	\$2,290,423	-

County of Riverside
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13001 Auditor Controller
Schedule 4.1

Narratives

The Auditor-Controller is the chief accounting and disbursing officer of the County. As Controller, the person is charged with responsibility to provide the County of Riverside with professional fiscal leadership through accounting, disbursement and audit services, monitoring financial performance and providing financial reports, information and advice. Further, the Auditor-Controller assists in development of sound financial management policies and procedures. The Auditor-Controller is also charged with responsibility for reviewing, proposing, and installing accounting systems and improved methods, controls and forms. Further, the Auditor-Controller must maintain appropriation and budgetary controls, provide financial reports, and examine accounting records of departments and special districts for which the Board of Supervisors is the governing body.

The department is organized into six divisions: Administration, General Accounting, Internal Audit and Specialized Accounting, Property Tax, Payroll and Information Technology.

Salaries and benefits are identified by individual analysis of each employee’s time and are allocated by function. Services and supply costs are allocated based on salary distribution percentages except where a cost can be directly identified to a function.

The direct bills recorded in the General Accounting function include multiple function costs but can not be broken out separately so they are included in the General Accounting function as a whole.

The financial statement is decreased by \$371,474. These expenses are Internal Audit and Specialized Accounting employees’ salaries and benefits recorded to the Auditor-Controller. The costs were included in 13002 for further spread.

The cost of the Auditor-Controller’s office is divided in the following functions to represent the cost.

- Budget Preparation -** allocates the costs associated with it based on expenditures per department.
- Claims & Disb -** allocates the costs associated with it based on the number of B warrant journal lines by department.
- Fixed Asset -** allocates the costs associated with it based on the number of fixed asset items per department.

County of Riverside
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13001 Auditor Controller
Schedule 4.1

Narratives (Continued)

- General Acctg -** allocates the costs associated with it based on the number of journal lines per department.
- Internal Audit Support -** allocates the costs associated with it directly to the Internal Audit deptID for further allocation.
- Internal Payroll Support -** allocates the costs associated with it directly to the Payroll deptID for further allocation.
- Internal Audit /Specialized Acctg Supt -** allocates the cost associated with it directly to Internal Audit/specialized accounting deptID for further allocation.
- External Audit -** allocates the cost associated with the external audit based on direct billing per department.
- Property Tax/ Unallowable -** this function is not further allocated based on OMB-A87 guidelines.

County of Riverside
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13001 Auditor Controller
Schedule 4.2

Revenue Reconciliation

Account	Account Description	Amount	Off the Top	Direct Billed	General Government	Description	
C/A	572000 Intra DPSS	\$137,580	-	\$137,580	-		
C/A	572800 Intra Misc	\$12,895	-	\$12,895	-		0
C/A	574000 Intra Indirect Costs	\$562,000	-	\$562,000	-		
Total for C/A		\$712,475	-	\$712,475	-		
REV	Taxes	\$241,567,208	-	-	\$241,567,208	Taxes - unallowed	
REV	State	\$199,027,171	-	-	\$199,027,171	State - unallowed	
REV	Federal	\$3,330,375	-	-	\$3,330,375	Federal - unallowed	
REV	770500 Auditing Acct Fees	\$68,245	-	\$68,245	-		0
REV	777520 Reimb for Svcs	\$68,226	-	\$2,788	\$65,438	Outside Agency,taxes- unallowed	
REV	778200 Interfnd Misc	\$34,632	-	\$316	\$34,316	Outside Agency-unallowed	
REV	778280 Interfnd Reimb For Svcs	\$34,750	-	\$34,750	-		0
REV	781360 Other Misc Rev	(\$3,724)	-	-	(\$3,724)	Sales Tax Refund- unallowed	
REV	All Other Unallow Rev	\$89,176,802	-	-	\$89,176,802	Fees, Prop Tax, Interest, Collections - unallow	
Total for Rev		\$533,303,685	-	\$106,099	\$533,197,586		

Total per Books	\$534,016,160
Less General Government	(\$533,197,586)
Less Off the Top	-
Less Direct Billed	(\$818,574)
Difference	-

County of Riverside
OMB A-87 Cost Allocation Plan

13001 Auditor Controller
Schedule 4.3

Labor Distribution Summary

Staff Name	Salary	General Admin	Budget Preparation	Claims & Disb	Fixed Asset	General Acctg	Internal Audit Support	Internal Payroll Support
Angulo, Paul	\$178,488	\$105,772	-	-	-	-	\$17,635	\$48,477
Arandia, Crisanta	\$53,914	-	-	-	-	-	-	-
Arenas, Francis	\$8,578	-	-	\$8,578	-	-	-	-
Arhin, Reginald	\$65,527	\$3,276	\$45,869	-	\$16,382	-	-	-
Ashley, April	\$37,865	-	-	-	-	-	-	-
Baechel, Jennifer	\$91,690	-	-	-	-	-	-	-
Beckham, Cheryl	\$53,558	\$31,738	-	-	-	-	\$5,292	\$14,546
Beingesser, Yvonne	\$55,446	-	-	\$55,446	-	-	-	-
Bowen, Carnegerie	\$50,785	\$30,095	-	-	-	-	\$5,018	\$13,793
Boyce, Jamal	\$71,550	\$42,401	-	-	-	-	\$7,069	\$19,433
Carter, Ryan	\$68,591	\$3,430	-	\$3,430	\$6,859	\$54,872	-	-
Chang, Shirley	\$112,641	-	-	-	-	-	-	-
Dodson, Linda	\$50,174	-	-	\$42,436	-	\$7,738	-	-
Ealy, Terri	\$11,217	\$11,217	-	-	-	-	-	-
Elias, Pam	\$107,695	-	-	-	-	-	-	-
Ezzat, Frankie	\$145,951	\$86,491	-	-	-	-	\$14,420	\$39,640
Fields, Josetti	\$127,982	\$75,842	-	-	-	-	\$12,645	\$34,760
Flores, Edna	\$2,206	-	-	-	-	-	-	-
Flournoy, Belinda	\$24,431	-	-	-	-	-	-	-
Garcia-Bocanegra, Susana	\$67,037	\$10,056	\$16,759	\$6,704	\$26,815	\$6,704	-	-
Green, Judy	\$65,262	\$38,674	-	-	-	-	\$6,448	\$17,725
Gregorio, Evangelina	\$29,988	-	-	-	-	\$29,988	-	-
Guzman, Denene	\$60,029	-	-	\$60,029	-	-	-	-
Hampton, Teri	\$5,309	-	-	\$5,309	-	-	-	-
Harris, Tanya	\$100,681	\$15,102	\$5,034	\$30,204	\$15,102	\$35,238	-	-
Hernandez Flores, Esteban	\$31,851	\$1,593	\$22,295	-	\$7,963	-	-	-
Hosking Deguire, Laura	\$55,769	-	-	-	-	-	-	-
Howarth, Lynne	\$57,576	-	-	-	-	-	-	-
Hughes, Patricia	\$50,981	-	-	-	-	\$50,981	-	-
Total	\$3,791,599	\$542,390	\$109,328	\$736,554	\$171,169	\$653,530	\$79,137	\$217,542
Total Percentage	100.000%	14.305%	2.883%	19.426%	4.514%	17.236%	2.087%	5.737%

County of Riverside
OMB A-87 Cost Allocation Plan

13001 Auditor Controller
Schedule 4.3

Labor Distribution Summary

Staff Name	Salary	General Admin	Budget Preparation	Claims & Disb	Fixed Asset	General Acctg	Internal Audit Support	Internal Payroll Support
Ivey, Cynthia	\$39,566	-	-	-	-	-	-	-
Jennins, Kristen S	\$65,531	-	-	-	-	-	-	-
Johnson, Andrew	\$42,377	-	-	\$42,377	-	-	-	-
Johnson, Wanda	\$41,001	-	-	\$41,001	-	-	-	-
Kao, Feng Ming	\$60,053	-	-	-	-	-	-	-
Kim, Caroline	\$50,981	-	-	-	-	\$50,981	-	-
King, Jason	\$39,940	-	-	\$39,940	-	-	-	-
Koury, Heydee	\$64,530	-	-	-	-	\$64,530	-	-
Lee, Crystal	\$10,364	-	-	-	-	-	-	-
Leon, Harris	\$87,379	-	-	-	-	-	-	-
Loeun, Sommixay	\$72,854	-	-	-	-	-	-	-
Mamo, Hablework	\$65,527	-	-	-	-	\$65,527	-	-
Mansor, Lena	\$4,560	-	-	\$4,560	-	-	-	-
Marcynyszyn, Jean	\$49,918	\$29,581	-	-	-	-	\$4,932	\$13,558
Mckinney, Elsa	\$50,820	-	-	\$50,820	-	-	-	-
Nash, April	\$53,310	-	-	-	-	-	-	-
Nowden, Raffaal Dominik	\$1,116	\$662	-	-	-	-	\$110	\$303
Owens, Frederick	\$22,357	-	-	\$22,357	-	-	-	-
Pendleton, Maria	\$56,357	\$33,397	-	-	-	-	\$5,568	\$15,307
Phelps, Genevieve	\$50,724	-	-	\$50,724	-	-	-	-
Porte, Susan	\$78,210	\$19,552	\$11,731	\$46,927	-	-	-	-
Rizk, Lucninda	\$52,417	-	-	\$6,838	-	\$45,579	-	-
Roberson, Louise	\$45,818	-	-	\$45,818	-	-	-	-
Robles, Paul	\$57,484	-	-	-	-	\$57,484	-	-
Rose, Lisette	\$33,528	-	\$2,188	-	\$31,340	-	-	-
Rucker, Sharon	\$48,932	-	-	-	-	-	-	-
Smith, Gladys	\$57,564	-	-	-	-	\$57,564	-	-
Straka, Angelle	\$51,614	-	-	\$51,614	-	-	-	-
Tippett, Laquay	\$12,127	-	-	\$12,127	-	-	-	-
Total	\$3,791,599	\$542,390	\$109,328	\$736,554	\$171,169	\$653,530	\$79,137	\$217,542
Total Percentage	100.000%	14.305%	2.883%	19.426%	4.514%	17.236%	2.087%	5.737%

County of Riverside
OMB A-87 Cost Allocation Plan

13001 Auditor Controller
Schedule 4.3

Labor Distribution Summary

Staff Name	Salary	General Admin	Budget Preparation	Claims & Disb	Fixed Asset	General Acctg	Internal Audit Support	Internal Payroll Support
Trejo, Michelle	\$1,585	-	-	\$1,585	-	-	-	-
Truong, Khanh	\$47,751	-	-	-	-	-	-	-
Tolentino, Marilou	\$73,151	-	-	-	-	-	-	-
Valenson, Robert	\$72,801	-	-	-	-	-	-	-
Vergara, Daisy	\$71,375	-	-	-	-	\$71,375	-	-
Wang, Misley	\$12,260	\$613	-	-	\$11,647	-	-	-
Warner, Sue-Sha	\$107,730	-	-	\$107,730	-	-	-	-
Wong, Samuel	\$5,452	-	\$5,452	-	-	-	-	-
Ybanez, Maria	\$57,959	\$2,898	-	-	\$55,061	-	-	-
Yip, Mary S	\$54,969	-	-	-	-	\$54,969	-	-
Zeeb, Donna	\$76,835	-	-	-	-	-	-	-
Markwardt, Beverly (13002)	-	-	-	-	-	-	-	-
Soriano, Teresita (13002)	-	-	-	-	-	-	-	-
Casilla, Rene 130015	-	-	-	-	-	-	-	-
Markwardt 130015	-	-	-	-	-	-	-	-
Soriano 130015	-	-	-	-	-	-	-	-
Dominski 130015	-	-	-	-	-	-	-	-
McGowin-Paul 130015	-	-	-	-	-	-	-	-
Ranosa 130015	-	-	-	-	-	-	-	-
Ornelas 130015	-	-	-	-	-	-	-	-
Grau 130015	-	-	-	-	-	-	-	-
Aguirre 130015	-	-	-	-	-	-	-	-
Cousineau 130015	-	-	-	-	-	-	-	-
Gonzalez 130015	-	-	-	-	-	-	-	-
Total	\$3,791,599	\$542,390	\$109,328	\$736,554	\$171,169	\$653,530	\$79,137	\$217,542
Total Percentage	100.000%	14.305%	2.883%	19.426%	4.514%	17.236%	2.087%	5.737%

County of Riverside
OMB A-87 Cost Allocation Plan

13001 Auditor Controller
Schedule 4.3

Labor Distribution Summary (Continued)

Staff Name	Salary	Internal Audit	External Audit	Property Tax/ Unallowable
		/Specialized Acctg Supt		
Angulo, Paul	\$178,488	\$6,604	-	-
Arandia, Crisanta	\$53,914	-	-	\$53,914
Arenas, Francis	\$8,578	-	-	-
Arhin, Reginald	\$65,527	-	-	-
Ashley, April	\$37,865	-	-	\$37,865
Baechel, Jennifer	\$91,690	-	-	\$91,690
Beckham, Cheryl	\$53,558	\$1,982	-	-
Beingesser, Yvonne	\$55,446	-	-	-
Bowen, Carnegerie	\$50,785	\$1,879	-	-
Boyce, Jamal	\$71,550	\$2,647	-	-
Carter, Ryan	\$68,591	-	-	-
Chang, Shirley	\$112,641	-	-	\$112,641
Dodson, Linda	\$50,174	-	-	-
Ealy, Terri	\$11,217	-	-	-
Elias, Pam	\$107,695	-	-	\$107,695
Ezzat, Frankie	\$145,951	\$5,400	-	-
Fields, Josetti	\$127,982	\$4,735	-	-
Flores, Edna	\$2,206	-	-	\$2,206
Flournoy, Belinda	\$24,431	-	-	\$24,431
Garcia-Bocanegra, Susana	\$67,037	-	-	-
Green, Judy	\$65,262	\$2,415	-	-
Gregorio, Evangelina	\$29,988	-	-	-
Guzman, Denene	\$60,029	-	-	-
Hampton, Teri	\$5,309	-	-	-
Harris, Tanya	\$100,681	-	-	-
Hernandez Flores, Esteban	\$31,851	-	-	-
Hosking Deguire, Laura	\$55,769	-	-	\$55,769
Howarth, Lynne	\$57,576	-	-	\$57,576
Hughes, Patricia	\$50,981	-	-	-
Total	\$3,791,599	\$29,635	-	\$1,252,314
Total Percentage	100.000%	0.782%	-	33.029%

County of Riverside
OMB A-87 Cost Allocation Plan

13001 Auditor Controller
Schedule 4.3

Labor Distribution Summary (Continued)

Staff Name	Salary	Internal Audit /Specialized Acctg		Property Tax/ Unallowable
		Supt	External Audit	
Ivey, Cynthia	\$39,566	-	-	\$39,566
Jennins, Kristen S	\$65,531	-	-	\$65,531
Johnson, Andrew	\$42,377	-	-	-
Johnson, Wanda	\$41,001	-	-	-
Kao, Feng Ming	\$60,053	-	-	\$60,053
Kim, Caroline	\$50,981	-	-	-
King, Jason	\$39,940	-	-	-
Koury, Heydee	\$64,530	-	-	-
Lee, Crystal	\$10,364	-	-	\$10,364
Leon, Harris	\$87,379	-	-	\$87,379
Loeun, Sommixay	\$72,854	-	-	\$72,854
Mamo, Hablework	\$65,527	-	-	-
Mansor, Lena	\$4,560	-	-	-
Marcynyszyn, Jean	\$49,918	\$1,847	-	-
Mckinney, Elsa	\$50,820	-	-	-
Nash, April	\$53,310	-	-	\$53,310
Nowden, Raffaal Dominik	\$1,116	\$41	-	-
Owens, Frederick	\$22,357	-	-	-
Pendleton, Maria	\$56,357	\$2,085	-	-
Phelps, Genevieve	\$50,724	-	-	-
Porte, Susan	\$78,210	-	-	-
Rizk, Lucninda	\$52,417	-	-	-
Roberson, Louise	\$45,818	-	-	-
Robles, Paul	\$57,484	-	-	-
Rose, Lisette	\$33,528	-	-	-
Rucker, Sharon	\$48,932	-	-	\$48,932
Smith, Gladys	\$57,564	-	-	-
Straka, Angelle	\$51,614	-	-	-
Tippett, Laquay	\$12,127	-	-	-
Total	\$3,791,599	\$29,635	-	\$1,252,314
Total Percentage	100.000%	0.782%	-	33.029%

County of Riverside
OMB A-87 Cost Allocation Plan

13001 Auditor Controller
Schedule 4.3

Labor Distribution Summary (Continued)

Staff Name	Salary	Internal Audit		Property Tax/ Unallowable
		/Specialized Acctg Supt	External Audit	
Trejo, Michelle	\$1,585	-	-	-
Truong, Khanh	\$47,751	-	-	\$47,751
Tolentino, Marilou	\$73,151	-	-	\$73,151
Valenson, Robert	\$72,801	-	-	\$72,801
Vergara, Daisy	\$71,375	-	-	-
Wang, Misley	\$12,260	-	-	-
Warner, Sue-Sha	\$107,730	-	-	-
Wong, Samuel	\$5,452	-	-	-
Ybanez, Maria	\$57,959	-	-	-
Yip, Mary S	\$54,969	-	-	-
Zeeb, Donna	\$76,835	-	-	\$76,835
Markwardt, Beverly (13002)	-	-	-	-
Soriano, Teresita (13002)	-	-	-	-
Casilla, Rene 130015	-	-	-	-
Markwardt 130015	-	-	-	-
Soriano 130015	-	-	-	-
Dominski 130015	-	-	-	-
McGowin-Paul 130015	-	-	-	-
Ranosa 130015	-	-	-	-
Ornelas 130015	-	-	-	-
Grau 130015	-	-	-	-
Aguirre 130015	-	-	-	-
Cousineau 130015	-	-	-	-
Gonzalez 130015	-	-	-	-
Total	\$3,791,599	\$29,635	-	\$1,252,314
Total Percentage	100.000%	0.782%	-	33.029%

County of Riverside
OMB A-87 Cost Allocation Plan

13001 Auditor Controller
Schedule 4.4

Schedule of costs to be allocated

	Amount	General & Admin	Budget Preparation	Claims & Disb	Fixed Asset	General Acctg	Internal Audit Support	Internal Payroll Support
<i>Total %</i>		14.305%	2.883%	19.426%	4.514%	17.236%	2.087%	5.737%
Wages and Benefits								
Salaries	\$3,821,363	\$546,648	\$110,186	\$742,336	\$172,513	\$658,660	\$79,758	\$219,250
Benefits	\$1,569,323	\$224,492	\$45,250	\$304,856	\$70,846	\$270,493	\$32,754	\$90,039
Wages and Benefits Subtotal	\$5,390,686	\$771,140	\$155,436	\$1,047,192	\$243,359	\$929,153	\$112,512	\$309,289
Services and Supplies	Dist							
524560 Acctg & Auditing	P \$102,995	-	-	-	-	-	-	-
524760 DP Charges Prop Tax	P \$459,550	-	-	-	-	-	-	-
Other Svc & Supplies	S \$852,601	\$121,965	\$24,584	\$165,626	\$38,490	\$146,957	\$17,795	\$48,918
Equipment Cost	D \$12,808	-	-	-	-	-	-	-
572000 Intra DPSS	D (\$137,580)	-	-	-	-	-	-	-
572800 Intra Misc	D (\$12,895)	-	-	-	-	-	-	-
574000 Intra In Direct	D (\$562,000)	-	-	-	-	-	-	-
524560 Acctg & Auditing All Other	S \$70,923	\$10,146	\$2,045	\$13,777	\$3,202	\$12,224	\$1,480	\$4,069
Services and Supplies Subtotal	\$786,402	\$132,111	\$26,629	\$179,403	\$41,692	\$159,181	\$19,275	\$52,987
Cost Adjustments								
Equipment Cost	(\$12,808)	-	-	-	-	-	-	-
572000 Intra DPSS	\$137,580	-	-	-	-	-	-	-
572800 Intra Misc	\$12,895	-	-	-	-	-	-	-
574000 Intra In Direct	\$562,000	-	-	-	-	-	-	-
Off the top Revenue	-	-	-	-	-	-	-	-
Cost Adjustments Subtotal	\$699,667	-	-	-	-	-	-	-
Reallocate Admin		(\$903,251)	\$27,530	\$185,473	\$43,102	\$164,567	\$19,927	\$54,780
Functional Costs	\$6,876,755	-	\$209,595	\$1,412,068	\$328,153	\$1,252,901	\$151,714	\$417,056

County of Riverside
OMB A-87 Cost Allocation Plan

13001 Auditor Controller
Schedule 4.4

Schedule of costs to be allocated (Continued)

		Amount	Internal Audit /Specialized Acctg Supt	External Audit	Property Tax/ Unallowable
	Total %		0.782%	-	33.029%
Wages and Benefits					
Salaries		\$3,821,363	\$29,868	-	\$1,262,145
Benefits		\$1,569,323	\$12,266	-	\$518,326
Wages and Benefits Subtotal		\$5,390,686	\$42,134	-	\$1,780,471
Services and Supplies	Dist				
524560 Acctg & Auditing	P	\$102,995	-	\$102,995	-
524760 DP Charges Prop Tax	P	\$459,550	-	-	\$459,550
Other Svc & Supplies	S	\$852,601	\$6,664	-	\$281,603
Equipment Cost	D	\$12,808	-	-	-
572000 Intra DPSS	D	(\$137,580)	-	-	-
572800 Intra Misc	D	(\$12,895)	-	-	-
574000 Intra In Direct	D	(\$562,000)	-	-	-
524560 Acctg & Auditing All Other	S	\$70,923	\$554	-	\$23,425
Services and Supplies Subtotal		\$786,402	\$7,218	\$102,995	\$764,578
Cost Adjustments					
Equipment Cost		(\$12,808)	-	-	-
572000 Intra DPSS		\$137,580	-	-	-
572800 Intra Misc		\$12,895	-	-	-
574000 Intra In Direct		\$562,000	-	-	-
Off the top Revenue		-	-	-	-
Cost Adjustments Subtotal		\$699,667	-	-	-
Reallocate Admin			\$7,462	\$15,574	\$384,836
Functional Costs		\$6,876,755	\$56,814	\$118,569	\$2,929,885

County of Riverside
OMB A-87 Cost Allocation Plan

13001 Auditor Controller
Schedule 4.5

Service to Service Costs

Department	First Incoming	Second Incoming	Budget Preparation	Claims & Disb	Fixed Asset	General Acctg	Internal Audit Support	Internal Payroll Support
Building Use Allowance	\$52,130	-	\$1,754	\$11,817	\$2,746	\$10,485	\$1,270	\$3,490
Equipment Use Allowance	\$7,479	-	\$252	\$1,695	\$394	\$1,504	\$182	\$501
11001 County Executive Office	\$5,551	-	\$187	\$1,258	\$292	\$1,117	\$135	\$372
11001 County Executive Office	-	\$19	\$1	\$4	\$1	\$4	-	\$1
13001 Auditor Controller	-	\$122,889	\$4,135	\$27,858	\$6,474	\$24,717	\$2,993	\$8,228
13002 Internal Audit/Specialized Accounting	-	\$2,957	\$100	\$671	\$156	\$595	\$72	\$198
13003 Payroll	-	\$495	\$17	\$112	\$26	\$100	\$12	\$33
15001 County Counsel	-	\$27,344	\$920	\$6,199	\$1,440	\$5,500	\$666	\$1,831
11301 Human Resources	-	\$3,993	\$134	\$905	\$210	\$803	\$97	\$267
73001 Purchasing	-	\$676	\$23	\$153	\$36	\$136	\$16	\$45
72006 EDA Energy	-	\$79,534	\$2,676	\$18,029	\$4,190	\$15,997	\$1,937	\$5,325
72007 EDA Parking	-	\$663	\$22	\$150	\$35	\$133	\$16	\$44
Subtotals	\$65,160	\$238,570	\$10,221	\$68,851	\$16,000	\$61,091	\$7,396	\$20,335
Functional Costs	\$6,876,755		\$209,595	\$1,412,068	\$328,153	\$1,252,901	\$151,714	\$417,056
Total Allocated Costs	\$7,180,485		\$219,816	\$1,480,919	\$344,153	\$1,313,992	\$159,110	\$437,391

Default Salary % Distribution

County of Riverside
OMB A-87 Cost Allocation Plan

13001 Auditor Controller
Schedule 4.5

Service to Service Costs (Continued)

Department	First Incoming	Second Incoming	Internal Audit		Property Tax/ Unallowable
			/Specialized Acctg Supt	External Audit	
Building Use Allowance	\$52,130	-	\$475	-	\$20,092
Equipment Use Allowance	\$7,479	-	\$68	-	\$2,883
11001 County Executive Office	\$5,551	-	\$51	-	\$2,139
11001 County Executive Office	-	\$19	-	-	\$7
13001 Auditor Controller	-	\$122,889	\$1,121	-	\$47,364
13002 Internal Audit/Specialized Accounting	-	\$2,957	\$27	-	\$1,139
13003 Payroll	-	\$495	\$5	-	\$191
15001 County Counsel	-	\$27,344	\$249	-	\$10,539
11301 Human Resources	-	\$3,993	\$36	-	\$1,539
73001 Purchasing	-	\$676	\$6	-	\$261
72006 EDA Energy	-	\$79,534	\$725	-	\$30,654
72007 EDA Parking	-	\$663	\$6	-	\$256
Subtotals	\$65,160	\$238,570	\$2,769	-	\$117,064
Functional Costs	\$6,876,755		\$56,814	\$118,569	\$2,929,885
Total Allocated Costs	\$7,180,485		\$59,583	\$118,569	\$3,046,949
					Not Allocated

Default Salary % Distribution

County of Riverside
OMB A-87 Cost Allocation Plan

13001 Auditor Controller
Schedule 4.6.1

Detail Allocations - Budget Preparation

Department	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
11001 County Executive Office	4,924,179	0.161%	\$340	-	\$340	-	\$340
13001 Auditor Controller	7,249,908	0.237%	\$501	-	\$501	-	\$501
13002 Internal Audit/Specialized Accounting	940,272	0.031%	\$65	-	\$65	\$2	\$67
13003 Payroll	2,140,126	0.070%	\$148	-	\$148	\$6	\$154
15001 County Counsel	11,169,517	0.364%	\$772	-	\$772	\$29	\$801
11301 Human Resources	19,753,009	0.644%	\$1,365	-	\$1,365	\$52	\$1,417
73001 Purchasing	2,330,506	0.076%	\$161	-	\$161	\$6	\$167
72001 EDA FM - Admin	4,039,253	0.132%	\$279	-	\$279	\$11	\$290
72006 EDA Energy	29,148,099	0.951%	\$2,014	-	\$2,014	\$77	\$2,091
72007 EDA Parking	1,786,022	0.058%	\$123	-	\$123	\$5	\$128
10001 Board of Supervisors	7,715,254	0.252%	\$533	-	\$533	\$20	\$553
10002 Assessment Appeals Board	639,426	0.021%	\$44	-	\$44	\$2	\$46
11003 Cont & Land Acq-ACO	47	0.000%	-	-	-	-	-
11009 Contribution to Trial Court	1,891	0.000%	-	-	-	-	-
11010 Contribution to Other	1,258,263	0.041%	\$87	-	\$87	\$3	\$90
11014 County Contrib to Hlth & MH	95	0.000%	-	-	-	-	-
11021 Interest on Trans & Teeter	61,129	0.002%	\$4	-	\$4	-	\$4
11029 Legislative Admin	1,402,226	0.046%	\$97	-	\$97	\$4	\$101
11033 Confidential Court Orders	484,285	0.016%	\$33	-	\$33	\$1	\$34
11034 Teeter Debt Svc	187,245	0.006%	\$13	-	\$13	-	\$13
11035 Mitigation Project	13	0.000%	-	-	-	-	-
11036 Wc-Mshcp	2,827,421	0.092%	\$195	-	\$195	\$7	\$202
11037 Dev Impact Fee Op Org	1,117,801	0.036%	\$77	-	\$77	\$3	\$80
11038 EO Subfund Operations	1,069,858	0.035%	\$74	-	\$74	\$3	\$77
11039 Court Facilities	1,489,930	0.049%	\$103	-	\$103	\$4	\$107
11040 Pension Obligation Bonds	5,000,378	0.163%	\$346	-	\$346	\$13	\$359
11042 Capital Impr Prog Cap	5,073,976	0.166%	\$351	-	\$351	\$13	\$364
11043 Court Reporting Transcripts	1,137,816	0.037%	\$79	-	\$79	\$3	\$82
11044 Grand Jury Admin	544,175	0.018%	\$38	-	\$38	\$1	\$39

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Detail Allocations - Budget Preparation (Continued)

Department	Allocation Units	Allocated Percent	1st Allocation	DirectBilled	Department Allocation	2nd Allocation	Total
11050 National Pollutant Dschg Elim	809,857	0.026%	\$56	-	\$56	\$2	\$58
11051 Tobacco Settlement	13,528,659	0.441%	\$935	-	\$935	\$36	\$971
11060 Riv Co Low Income Health Program	201,600	0.007%	\$14	-	\$14	\$1	\$15
11099 Indigent Defense	10,665,742	0.348%	\$737	-	\$737	\$28	\$765
11303 Air Quality Division	721,958	0.024%	\$50	-	\$50	\$2	\$52
11306 Self Administered	415,313	0.014%	\$29	-	\$29	\$1	\$30
11307 Property Insurance	6,229,844	0.203%	\$430	-	\$430	\$16	\$446
11308 Workers Compensation	6,486,201	0.212%	\$448	-	\$448	\$17	\$465
11309 Malpractice Insurance	1,613,116	0.053%	\$111	-	\$111	\$4	\$115
11310 Liability Insurance	8,456,651	0.276%	\$584	-	\$584	\$22	\$606
11311 Unemployment Insurance	202,760	0.007%	\$14	-	\$14	\$1	\$15
11312 STD Disability Insurance	285,560	0.009%	\$20	-	\$20	\$1	\$21
11313 Safety Loss Control	1,954,791	0.064%	\$135	-	\$135	\$5	\$140
11318 Temporary Assistance	5,076,827	0.166%	\$351	-	\$351	\$13	\$364
11320 Exclusive Provider	13,345,657	0.435%	\$922	-	\$922	\$35	\$957
11321 401A Internal Service Fund	5,923	0.000%	-	-	-	-	-
11322 Employee Assistance	1,172,934	0.038%	\$81	-	\$81	\$3	\$84
11325 Local Advantage Blythe Dental	2,244	0.000%	-	-	-	-	-
11326 Local Advantage Plus Dental	71,422	0.002%	\$5	-	\$5	-	\$5
11329 Occupational Health & Safety	4,790,900	0.156%	\$331	-	\$331	\$13	\$344
11501 CFD Assess Dist Admin	552,924	0.018%	\$38	-	\$38	\$1	\$39
12001 Assessor	23,201,418	0.757%	\$1,603	-	\$1,603	\$61	\$1,664
12002 County Clerk Recorder	15,667,158	0.511%	\$1,083	-	\$1,083	\$41	\$1,124
12003 Records Mgmt & Archives	1,578,513	0.052%	\$109	-	\$109	\$4	\$113
12004 Integrated Prop Tax Mgt	4,875,041	0.159%	\$337	-	\$337	\$13	\$350
14001 Treasurer-Tax Collector	12,804,100	0.418%	\$885	-	\$885	\$34	\$919
17001 Registrar of Voters	8,007,152	0.261%	\$553	-	\$553	\$21	\$574
19001 Economic Development Agency	5,294,830	0.173%	\$366	-	\$366	\$14	\$380
19002 HUD-CDBG Home Grants	542,111	0.018%	\$37	-	\$37	\$1	\$38

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Detail Allocations - Budget Preparation (Continued)

Department	Allocation Units	Allocated Percent	1st Allocation	DirectBilled	Department Allocation	2nd Allocation	Total
19003 Workforce Development	14,298,552	0.467%	\$988	-	\$988	\$38	\$1,026
19004 Housing Authority	10,432,574	0.340%	\$721	-	\$721	\$27	\$748
19005 Single Family Revenue	3,435,572	0.112%	\$237	-	\$237	\$9	\$246
19006 Home Grant Program	241,528	0.008%	\$17	-	\$17	\$1	\$18
19007 County Free Library	5,309,492	0.173%	\$367	-	\$367	\$14	\$381
19008 Economic Development Agency	200,018	0.007%	\$14	-	\$14	\$1	\$15
19009 Successor Agency to RDA old 934001	2,138,827	0.070%	\$148	-	\$148	\$6	\$154
19010 Economic Development	2,888,740	0.094%	\$200	-	\$200	\$8	\$208
19107 County Airports	1,612,618	0.053%	\$111	-	\$111	\$4	\$115
19201 Fair & National Date Fest	3,451,221	0.113%	\$238	-	\$238	\$9	\$247
19301 Edward Dean Museum	289,529	0.009%	\$20	-	\$20	\$1	\$21
22001 District Attorney	102,852,264	3.356%	\$7,107	-	\$7,107	\$270	\$7,377
22002 DA- Forensics	486,990	0.016%	\$34	-	\$34	\$1	\$35
23001 Child Support Services	33,345,828	1.088%	\$2,304	-	\$2,304	\$88	\$2,392
24001 Public Defender	32,856,801	1.072%	\$2,270	-	\$2,270	\$86	\$2,356
24013 LOPD Capital Defenders	1,399,578	0.046%	\$97	-	\$97	\$4	\$101
25001 Sheriff Administration	12,481,469	0.407%	\$862	-	\$862	\$33	\$895
25002 Sheriff Support	40,305,109	1.315%	\$2,785	-	\$2,785	\$106	\$2,891
25003 Sheriff Patrol	291,268,482	9.503%	\$20,127	-	\$20,127	\$766	\$20,893
25004 Sheriff Corrections	190,429,857	6.213%	\$13,159	-	\$13,159	\$501	\$13,660
25005 Sheriff Court Services	26,601,990	0.868%	\$1,838	-	\$1,838	\$70	\$1,908
25006 CAC Security	627,364	0.020%	\$43	-	\$43	\$2	\$45
25007 Training Center	12,501,354	0.408%	\$864	-	\$864	\$33	\$897
25010 Sheriff Coroner	8,699,691	0.284%	\$601	-	\$601	\$23	\$624
25011 Public Administration	1,595,197	0.052%	\$110	-	\$110	\$4	\$114
25051 Sheriff Cal - ID	4,025,242	0.131%	\$278	-	\$278	\$11	\$289
25052 Sheriff Cal - DNA	741,952	0.024%	\$51	-	\$51	\$2	\$53
25053 Sheriff Cal - Photo	155,597	0.005%	\$11	-	\$11	-	\$11
26001 Prob Juvenile Hall	34,232,636	1.117%	\$2,365	-	\$2,365	\$90	\$2,455

County of Riverside
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Detail Allocations - Budget Preparation (Continued)

Department	Allocation Units	Allocated Percent	1st Allocation	DirectBilled	Department Allocation	2nd Allocation	Total
26002 Probation	42,650,279	1.392%	\$2,947	-	\$2,947	\$112	\$3,059
26004 Court Placement Care	19,867	0.001%	\$1	-	\$1	-	\$1
26007 Prob: Admin & Support	9,575,755	0.312%	\$662	-	\$662	\$25	\$687
27001 Cont & Land Aqu-Fire	5,603	0.000%	-	-	-	-	-
27002 Fire Protection-Forest	106,497,446	3.475%	\$7,359	-	\$7,359	\$280	\$7,639
27004 Fire Protection-Contract Svcs	74,901,231	2.444%	\$5,176	-	\$5,176	\$197	\$5,373
28001 Agricultural Commisioner	5,127,700	0.167%	\$354	-	\$354	\$13	\$367
29001 LAFCO - Local Agency	710,043	0.023%	\$49	-	\$49	\$2	\$51
31002 Transportation Land Mgmt Agency	6,227,389	0.203%	\$430	-	\$430	\$16	\$446
31003 Consolidated Counter	1,547,433	0.050%	\$107	-	\$107	\$4	\$111
31005 Environmental Programs	946,974	0.031%	\$65	-	\$65	\$2	\$67
31101 Building & Safety	4,298,390	0.140%	\$297	-	\$297	\$11	\$308
31201 Planning	4,434,162	0.145%	\$306	-	\$306	\$12	\$318
31301 Transportation	45,190,882	1.474%	\$3,123	-	\$3,123	\$119	\$3,242
31302 Surveyor	4,123,531	0.135%	\$285	-	\$285	\$11	\$296
31304 Supervisorial Dist No 4	1,148,702	0.037%	\$79	-	\$79	\$3	\$82
31305 Trans Const Projects	152,113,502	4.963%	\$10,511	-	\$10,511	\$400	\$10,911
31307 Transportation Equipment	5,658,930	0.185%	\$391	-	\$391	\$15	\$406
31308 TLMA-ALUC	451,003	0.015%	\$31	-	\$31	\$1	\$32
31401 Code Enforcement	10,579,629	0.345%	\$731	-	\$731	\$28	\$759
41001 Mental Health Public Guardian	3,962,840	0.129%	\$274	-	\$274	\$10	\$284
41002 Mental Health Treatment	111,117,174	3.625%	\$7,678	-	\$7,678	\$292	\$7,970
41003 Mental Health Detention	7,489,599	0.244%	\$518	-	\$518	\$20	\$538
41004 Mental Health Administration	27,328,732	0.892%	\$1,888	-	\$1,888	\$72	\$1,960
41005 Mental Health Substance Abuse	12,163,390	0.397%	\$840	-	\$840	\$32	\$872
42001 Public Health	68,494,207	2.235%	\$4,733	-	\$4,733	\$180	\$4,913
42002 California Children	16,023,526	0.523%	\$1,107	-	\$1,107	\$42	\$1,149
42004 Environmental Health	23,010,005	0.751%	\$1,590	-	\$1,590	\$61	\$1,651
42006 Animal Control Services	19,668,037	0.642%	\$1,359	-	\$1,359	\$52	\$1,411

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Detail Allocations - Budget Preparation (Continued)

Department	Allocation Units	Allocated Percent	1st Allocation	DirectBilled	Department Allocation	2nd Allocation	Total
42007 Public Health Ambulatory Care	29,001,968	0.946%	\$2,004	-	\$2,004	\$76	\$2,080
43001 Riv Co Regional Medical Center	457,438,256	14.925%	\$31,609	-	\$31,609	\$1,203	\$32,812
43002 Med Indigent Services	3,420,008	0.112%	\$236	-	\$236	\$9	\$245
43003 Detention Health	21,819,478	0.712%	\$1,508	-	\$1,508	\$57	\$1,565
45001 Waste Management	57,615,605	1.880%	\$3,981	-	\$3,981	\$152	\$4,133
51001 DPSS Admin	346,329,170	11.300%	\$23,932	-	\$23,932	\$911	\$24,843
51006 DPSS Homeless	137,755	0.004%	\$10	-	\$10	-	\$10
52001 Local Initiative Admin DCA	2,045,510	0.067%	\$141	-	\$141	\$5	\$146
52002 DCA Local Initiative	1,579,338	0.052%	\$109	-	\$109	\$4	\$113
52003 DCA Other Programs	458,883	0.015%	\$32	-	\$32	\$1	\$33
53001 Office of Aging	7,291,265	0.238%	\$504	-	\$504	\$19	\$523
54001 Veterans Services	1,182,357	0.039%	\$82	-	\$82	\$3	\$85
63001 Cooperative Extension	592,140	0.019%	\$41	-	\$41	\$2	\$43
72002 EDA Custodial Svcs	11,222,807	0.366%	\$776	-	\$776	\$30	\$806
72003 EDA Maintenance Svcs	19,542,983	0.638%	\$1,350	-	\$1,350	\$51	\$1,401
72004 EDA Real Estate	63,780,149	2.081%	\$4,407	-	\$4,407	\$168	\$4,575
72005 EDA Project Management	7,172,995	0.234%	\$496	-	\$496	\$19	\$515
72008 EDA Capital Projects	346,607	0.011%	\$24	-	\$24	\$1	\$25
73003 Printing Services	3,087,051	0.101%	\$213	-	\$213	\$8	\$221
73004 Supply Services	15,821,055	0.516%	\$1,093	-	\$1,093	\$42	\$1,135
73005 Fleet Services	20,667,417	0.674%	\$1,428	-	\$1,428	\$54	\$1,482
73006 Central Mail	3,424,970	0.112%	\$237	-	\$237	\$9	\$246
73007 AB2766 Air Quality	297,945	0.010%	\$21	-	\$21	\$1	\$22
74001 Information Technology	53,110,602	1.733%	\$3,670	-	\$3,670	\$140	\$3,810
74006 RCIT Communications Solutions	9,359,050	0.305%	\$647	-	\$647	\$25	\$672
74009 Geographical Info Systems (GIS)	1,762,727	0.058%	\$122	-	\$122	\$5	\$127
925001 Coral Project	102,555	0.003%	\$7	-	\$7	-	\$7
931104 Regional Parks & Open Space	17,181,452	0.561%	\$1,187	-	\$1,187	\$45	\$1,232
933201 Trans Commission	23,942	0.001%	\$2	-	\$2	-	\$2

County of Riverside
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13001 Auditor Controller
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Detail Allocations - Budget Preparation (Continued)

Department	Allocation Units	Allocated Percent	1st Allocation	DirectBilled	Department Allocation	2nd Allocation	Total
937001 Van Horn Regional Treat JPA	68,366	0.002%	\$5	-	\$5	-	\$5
938001 Children & Family First	20,229,136	0.660%	\$1,398	-	\$1,398	\$53	\$1,451
943001 WRMD Operations	3,535,001	0.115%	\$244	-	\$244	\$9	\$253
947200 Flood Cont Dist Admin	8,131,981	0.265%	\$562	-	\$562	\$21	\$583
960001 Law Library	1,729,434	0.056%	\$120	-	\$120	\$5	\$125
900101-915301 Various CSAs	8,982,813	0.293%	\$621	-	\$621	\$24	\$645
SubTotal	3,064,918,130	100.000%	\$211,783	-	\$211,783	\$8,027	\$219,810
Direct Billed						-	-
Total Full Functional Cost					\$211,783		\$219,810

Allocation Basis: Expenditures per dept ID excluding capital, transfers, and debt

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Detail Allocations - Claims & Disb

Department	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
11001 County Executive Office	186	0.029%	\$416	-	\$416	-	\$416
13001 Auditor Controller	45,837	7.180%	\$102,446	-	\$102,446	-	\$102,446
13002 Internal Audit/Specialized Accounting	69	0.011%	\$154	-	\$154	\$6	\$160
13003 Payroll	113	0.018%	\$253	-	\$253	\$10	\$263
15001 County Counsel	669	0.105%	\$1,495	-	\$1,495	\$61	\$1,556
11301 Human Resources	1,101	0.172%	\$2,461	-	\$2,461	\$101	\$2,562
73001 Purchasing	217	0.034%	\$485	-	\$485	\$20	\$505
72001 EDA FM - Admin	2,029	0.318%	\$4,535	-	\$4,535	\$185	\$4,720
72006 EDA Energy	20,443	3.202%	\$45,690	-	\$45,690	\$1,866	\$47,556
72007 EDA Parking	322	0.050%	\$720	-	\$720	\$29	\$749
10001 Board of Supervisors	1,864	0.292%	\$4,166	-	\$4,166	\$170	\$4,336
10002 Assessment Appeals Board	253	0.040%	\$565	-	\$565	\$23	\$588
11003 Cont & Land Acq-ACO	6	0.001%	\$13	-	\$13	\$1	\$14
11009 Contribution to Trial Court	6	0.001%	\$13	-	\$13	\$1	\$14
11010 Contribution to Other	47	0.007%	\$105	-	\$105	\$4	\$109
11021 Interest on Trans & Teeter	1	0.000%	\$2	-	\$2	-	\$2
11029 Legislative Admin	240	0.038%	\$536	-	\$536	\$22	\$558
11033 Confidential Court Orders	19	0.003%	\$42	-	\$42	\$2	\$44
11034 Teeter Debt Svc	3	0.000%	\$7	-	\$7	-	\$7
11035 Mitigation Project	1	0.000%	\$2	-	\$2	-	\$2
11037 Dev Impact Fee Op Org	206	0.032%	\$460	-	\$460	\$19	\$479
11038 EO Subfund Operations	38	0.006%	\$85	-	\$85	\$3	\$88
11039 Court Facilities	86	0.013%	\$192	-	\$192	\$8	\$200
11043 Court Reporting Transcripts	842	0.132%	\$1,882	-	\$1,882	\$77	\$1,959
11044 Grand Jury Admin	747	0.117%	\$1,670	-	\$1,670	\$68	\$1,738
11050 National Pollutant Dschg Elim	38	0.006%	\$85	-	\$85	\$3	\$88
11051 Tobacco Settlement	4	0.001%	\$9	-	\$9	-	\$9
11060 Riv Co Low Income Health Program	70,628	11.063%	\$157,854	-	\$157,854	\$6,448	\$164,302
11099 Indigent Defense	501	0.078%	\$1,120	-	\$1,120	\$46	\$1,166

County of Riverside
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Detail Allocations - Claims & Disb (Continued)

Department	Allocation Units	Allocated Percent	1st Allocation	DirectBilled	Department Allocation	2nd Allocation	Total
11303 Air Quality Division	69	0.011%	\$154	-	\$154	\$6	\$160
11306 Self Administered	29	0.005%	\$65	-	\$65	\$3	\$68
11307 Property Insurance	4	0.001%	\$9	-	\$9	-	\$9
11308 Workers Compensation	35,560	5.570%	\$79,477	-	\$79,477	\$3,246	\$82,723
11309 Malpractice Insurance	892	0.140%	\$1,994	-	\$1,994	\$81	\$2,075
11310 Liability Insurance	4,297	0.673%	\$9,604	-	\$9,604	\$392	\$9,996
11311 Unemployment Insurance	35	0.005%	\$78	-	\$78	\$3	\$81
11312 STD Disability Insurance	29	0.005%	\$65	-	\$65	\$3	\$68
11313 Safety Loss Control	106	0.017%	\$237	-	\$237	\$10	\$247
11314 LTD Insurance ISF	12	0.002%	\$27	-	\$27	\$1	\$28
11318 Temporary Assistance	173	0.027%	\$387	-	\$387	\$16	\$403
11320 Exclusive Provider	17,239	2.700%	\$38,529	-	\$38,529	\$1,574	\$40,103
11321 401A Internal Service Fund	13	0.002%	\$29	-	\$29	\$1	\$30
11322 Employee Assistance	138	0.022%	\$308	-	\$308	\$13	\$321
11325 Local Advantage Blythe Dental	19	0.003%	\$42	-	\$42	\$2	\$44
11326 Local Advantage Plus Dental	30	0.005%	\$67	-	\$67	\$3	\$70
11329 Occupational Health & Safety	386	0.060%	\$863	-	\$863	\$35	\$898
11501 CFD Assess Dist Admin	22	0.003%	\$49	-	\$49	\$2	\$51
12001 Assessor	1,261	0.198%	\$2,818	-	\$2,818	\$115	\$2,933
12002 County Clerk Recorder	3,777	0.592%	\$8,442	-	\$8,442	\$345	\$8,787
12003 Records Mgmt & Archives	707	0.111%	\$1,580	-	\$1,580	\$65	\$1,645
12004 Integrated Prop Tax Mgt	428	0.067%	\$957	-	\$957	\$39	\$996
14001 Treasurer-Tax Collector	10,586	1.658%	\$23,660	-	\$23,660	\$966	\$24,626
17001 Registrar of Voters	1,557	0.244%	\$3,480	-	\$3,480	\$142	\$3,622
19001 Economic Development Agency	261	0.041%	\$583	-	\$583	\$24	\$607
19002 HUD-CDBG Home Grants	1,392	0.218%	\$3,111	-	\$3,111	\$127	\$3,238
19003 Workforce Development	1,474	0.231%	\$3,294	-	\$3,294	\$135	\$3,429
19004 Housing Authority	329	0.052%	\$735	-	\$735	\$30	\$765
19005 Single Family Revenue	291	0.046%	\$650	-	\$650	\$27	\$677

County of Riverside
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Detail Allocations - Claims & Disb (Continued)

Department	Allocation Units	Allocated Percent	1st Allocation	DirectBilled	Department Allocation	2nd Allocation	Total
19006 Home Grant Program	152	0.024%	\$340	-	\$340	\$14	\$354
19007 County Free Library	737	0.115%	\$1,647	-	\$1,647	\$67	\$1,714
19008 Economic Development Agency	818	0.128%	\$1,828	-	\$1,828	\$75	\$1,903
19009 Successor Agency to RDA old 934001	296	0.046%	\$662	-	\$662	\$27	\$689
19010 Economic Development	453	0.071%	\$1,012	-	\$1,012	\$41	\$1,053
19107 County Airports	1,255	0.197%	\$2,805	-	\$2,805	\$115	\$2,920
19201 Fair & National Date Fest	1,305	0.204%	\$2,917	-	\$2,917	\$119	\$3,036
19301 Edward Dean Museum	319	0.050%	\$713	-	\$713	\$29	\$742
22001 District Attorney	6,084	0.953%	\$13,598	-	\$13,598	\$555	\$14,153
22002 DA- Forensics	155	0.024%	\$346	-	\$346	\$14	\$360
23001 Child Support Services	1,883	0.295%	\$4,209	-	\$4,209	\$172	\$4,381
24001 Public Defender	2,171	0.340%	\$4,852	-	\$4,852	\$198	\$5,050
24013 LOPD Capital Defenders	197	0.031%	\$440	-	\$440	\$18	\$458
25001 Sheriff Administration	1,176	0.184%	\$2,628	-	\$2,628	\$107	\$2,735
25002 Sheriff Support	3,897	0.610%	\$8,710	-	\$8,710	\$356	\$9,066
25003 Sheriff Patrol	17,811	2.790%	\$39,808	-	\$39,808	\$1,626	\$41,434
25004 Sheriff Corrections	13,001	2.036%	\$29,057	-	\$29,057	\$1,187	\$30,244
25005 Sheriff Court Services	1,229	0.193%	\$2,747	-	\$2,747	\$112	\$2,859
25006 CAC Security	67	0.010%	\$150	-	\$150	\$6	\$156
25007 Training Center	2,807	0.440%	\$6,274	-	\$6,274	\$256	\$6,530
25010 Sheriff Coroner	1,016	0.159%	\$2,271	-	\$2,271	\$93	\$2,364
25011 Public Administration	649	0.102%	\$1,451	-	\$1,451	\$59	\$1,510
25051 Sheriff Cal - ID	537	0.084%	\$1,200	-	\$1,200	\$49	\$1,249
25052 Sheriff Cal - DNA	1	0.000%	\$2	-	\$2	-	\$2
25053 Sheriff Cal - Photo	13	0.002%	\$29	-	\$29	\$1	\$30
26001 Prob Juvenile Hall	18,020	2.823%	\$40,275	-	\$40,275	\$1,645	\$41,920
26002 Probation	4,731	0.741%	\$10,574	-	\$10,574	\$432	\$11,006
26004 Court Placement Care	259	0.041%	\$579	-	\$579	\$24	\$603
26007 Prob: Admin & Support	1,189	0.186%	\$2,657	-	\$2,657	\$109	\$2,766

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Detail Allocations - Claims & Disb (Continued)

Department	Allocation Units	Allocated Percent	1st Allocation	DirectBilled	Department Allocation	2nd Allocation	Total
27001 Cont & Land Aqu-Fire	55	0.009%	\$123	-	\$123	\$5	\$128
27002 Fire Protection-Forest	26,931	4.218%	\$60,191	-	\$60,191	\$2,459	\$62,650
27004 Fire Protection-Contract Svcs	5,853	0.917%	\$13,082	-	\$13,082	\$534	\$13,616
28001 Agricultural Commissioner	269	0.042%	\$601	-	\$601	\$25	\$626
29001 LAFCO - Local Agency	194	0.030%	\$434	-	\$434	\$18	\$452
31002 Transportation Land Mgmt Agency	261	0.041%	\$583	-	\$583	\$24	\$607
31003 Consolidated Counter	3,676	0.576%	\$8,216	-	\$8,216	\$336	\$8,552
31005 Environmental Programs	58	0.009%	\$130	-	\$130	\$5	\$135
31101 Building & Safety	1,860	0.291%	\$4,157	-	\$4,157	\$170	\$4,327
31201 Planning	4,381	0.686%	\$9,792	-	\$9,792	\$400	\$10,192
31301 Transportation	14,360	2.249%	\$32,095	-	\$32,095	\$1,311	\$33,406
31302 Surveyor	255	0.040%	\$570	-	\$570	\$23	\$593
31304 Supervisorial Dist No 4	23	0.004%	\$51	-	\$51	\$2	\$53
31305 Trans Const Projects	2,638	0.413%	\$5,896	-	\$5,896	\$241	\$6,137
31307 Transportation Equipment	5,005	0.784%	\$11,186	-	\$11,186	\$457	\$11,643
31308 TLMA-ALUC	236	0.037%	\$527	-	\$527	\$22	\$549
31401 Code Enforcement	1,322	0.207%	\$2,955	-	\$2,955	\$121	\$3,076
41001 Mental Health Public Guardian	652	0.102%	\$1,457	-	\$1,457	\$60	\$1,517
41002 Mental Health Treatment	17,429	2.730%	\$38,954	-	\$38,954	\$1,591	\$40,545
41003 Mental Health Detention	297	0.047%	\$664	-	\$664	\$27	\$691
41004 Mental Health Administration	2,605	0.408%	\$5,822	-	\$5,822	\$238	\$6,060
41005 Mental Health Substance Abuse	2,390	0.374%	\$5,342	-	\$5,342	\$218	\$5,560
42001 Public Health	12,929	2.025%	\$28,896	-	\$28,896	\$1,180	\$30,076
42002 California Children	1,162	0.182%	\$2,597	-	\$2,597	\$106	\$2,703
42004 Environmental Health	2,685	0.421%	\$6,001	-	\$6,001	\$245	\$6,246
42006 Animal Control Services	7,100	1.112%	\$15,869	-	\$15,869	\$648	\$16,517
42007 Public Health Ambulatory Care	5,138	0.805%	\$11,483	-	\$11,483	\$469	\$11,952
43001 Riv Co Regional Medical Center	79,916	12.518%	\$178,613	-	\$178,613	\$7,296	\$185,909
43002 Med Indigent Services	8,364	1.310%	\$18,694	-	\$18,694	\$764	\$19,458

County of Riverside
OMB A-87 Cost Allocation Plan

13001 Auditor Controller
Schedule 4.6.2

Detail Allocations - Claims & Disb (Continued)

Department	Allocation Units	Allocated Percent	1st Allocation	DirectBilled	Department Allocation	2nd Allocation	Total
43003 Detention Health	588	0.092%	\$1,314	-	\$1,314	\$54	\$1,368
45001 Waste Management	14,924	2.338%	\$33,355	-	\$33,355	\$1,362	\$34,717
51001 DPSS Admin	13,968	2.188%	\$31,219	-	\$31,219	\$1,275	\$32,494
51003 DPSS Categorical Aid	319	0.050%	\$713	-	\$713	\$29	\$742
51004 DPSS Other Aid	51	0.008%	\$114	-	\$114	\$5	\$119
51006 DPSS Homeless	117	0.018%	\$261	-	\$261	\$11	\$272
52001 Local Initiative Admin DCA	2,039	0.319%	\$4,557	-	\$4,557	\$186	\$4,743
52002 DCA Local Initiative	958	0.150%	\$2,141	-	\$2,141	\$87	\$2,228
52003 DCA Other Programs	190	0.030%	\$425	-	\$425	\$17	\$442
53001 Office of Aging	5,828	0.913%	\$13,026	-	\$13,026	\$532	\$13,558
54001 Veterans Services	175	0.027%	\$391	-	\$391	\$16	\$407
63001 Cooperative Extension	157	0.025%	\$351	-	\$351	\$14	\$365
72002 EDA Custodial Svcs	744	0.117%	\$1,663	-	\$1,663	\$68	\$1,731
72003 EDA Maintenance Svcs	11,788	1.846%	\$26,346	-	\$26,346	\$1,076	\$27,422
72004 EDA Real Estate	4,129	0.647%	\$9,228	-	\$9,228	\$377	\$9,605
72005 EDA Project Management	597	0.094%	\$1,334	-	\$1,334	\$54	\$1,388
72008 EDA Capital Projects	1,672	0.262%	\$3,737	-	\$3,737	\$153	\$3,890
73003 Printing Services	1,275	0.200%	\$2,850	-	\$2,850	\$116	\$2,966
73004 Supply Services	1,840	0.288%	\$4,112	-	\$4,112	\$168	\$4,280
73005 Fleet Services	12,658	1.983%	\$28,291	-	\$28,291	\$1,156	\$29,447
73006 Central Mail	939	0.147%	\$2,099	-	\$2,099	\$86	\$2,185
73007 AB2766 Air Quality	101	0.016%	\$226	-	\$226	\$9	\$235
74001 Information Technology	2,868	0.449%	\$6,410	-	\$6,410	\$262	\$6,672
74005 Business Systems Tech Architct	1	0.000%	\$2	-	\$2	-	\$2
74006 RCIT Communications Solutions	2,970	0.465%	\$6,638	-	\$6,638	\$271	\$6,909
74009 Geographical Info Systems (GIS)	97	0.015%	\$217	-	\$217	\$9	\$226
931104 Regional Parks & Open Space	12,923	2.024%	\$28,883	-	\$28,883	\$1,180	\$30,063
933201 Trans Commission	16	0.003%	\$36	-	\$36	\$1	\$37
937001 Van Horn Regional Treat JPA	33	0.005%	\$74	-	\$74	\$3	\$77

County of Riverside
OMB A-87 Cost Allocation Plan

13001 Auditor Controller
Schedule 4.6.2

Detail Allocations - Claims & Disb (Continued)

Department	Allocation Units	Allocated Percent	1st Allocation	DirectBilled	Department Allocation	2nd Allocation	Total
938001 Children & Family First	888	0.139%	\$1,985	(\$2,151)	(\$166)	\$81	(\$85)
947200 Flood Cont Dist Admin	10,526	1.649%	\$23,526	-	\$23,526	\$961	\$24,487
960001 Law Library	209	0.033%	\$467	(\$446)	\$21	\$19	\$40
900101-915301 Various CSAs	8,517	1.334%	\$19,036	-	\$19,036	\$778	\$19,814
All Other	6,395	1.002%	\$14,293	-	\$14,293	\$584	\$14,877
SubTotal	638,404	100.000%	\$1,426,839	(\$2,597)	\$1,424,242	\$54,080	\$1,478,322
Direct Billed					\$2,597		\$2,597
Total Full Functional Cost					\$1,426,839		\$1,480,919

Allocation Basis: # of B Warrant journal lines processed

County of Riverside
OMB A-87 Cost Allocation Plan

13001 Auditor Controller
Schedule 4.6.3

Detail Allocations - Fixed Asset

Department	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
11001 County Executive Office	2	0.020%	\$65	-	\$65	-	\$65
13001 Auditor Controller	11	0.107%	\$356	-	\$356	-	\$356
13003 Payroll	2	0.020%	\$65	-	\$65	\$2	\$67
15001 County Counsel	8	0.078%	\$259	-	\$259	\$10	\$269
11301 Human Resources	5	0.049%	\$162	-	\$162	\$6	\$168
73001 Purchasing	3	0.029%	\$97	-	\$97	\$4	\$101
72001 EDA FM - Admin	19	0.186%	\$616	-	\$616	\$23	\$639
72006 EDA Energy	3	0.029%	\$97	-	\$97	\$4	\$101
72007 EDA Parking	1	0.010%	\$32	-	\$32	\$1	\$33
10001 Board of Supervisors	11	0.107%	\$356	-	\$356	\$14	\$370
10002 Assessment Appeals Board	5	0.049%	\$162	-	\$162	\$6	\$168
11044 Grand Jury Admin	1	0.010%	\$32	-	\$32	\$1	\$33
12001 Assessor	111	1.085%	\$3,597	-	\$3,597	\$137	\$3,734
12002 County Clerk Recorder	194	1.896%	\$6,286	-	\$6,286	\$239	\$6,525
14001 Treasurer-Tax Collector	47	0.459%	\$1,523	-	\$1,523	\$58	\$1,581
17001 Registrar of Voters	47	0.459%	\$1,523	-	\$1,523	\$58	\$1,581
21001 Superior Court of CA	2	0.020%	\$65	-	\$65	\$2	\$67
22001 District Attorney	190	1.857%	\$6,157	-	\$6,157	\$234	\$6,391
23001 Child Support Services	43	0.420%	\$1,393	-	\$1,393	\$53	\$1,446
24001 Public Defender	18	0.176%	\$583	-	\$583	\$22	\$605
24013 LOPD Capital Defenders	2	0.020%	\$65	-	\$65	\$2	\$67
25001 Sheriff Administration	123	1.202%	\$3,986	-	\$3,986	\$151	\$4,137
25002 Sheriff Support	2,428	23.727%	\$78,676	-	\$78,676	\$2,986	\$81,662
25003 Sheriff Patrol	2,454	23.981%	\$79,518	-	\$79,518	\$3,018	\$82,536
25004 Sheriff Corrections	882	8.619%	\$28,580	-	\$28,580	\$1,085	\$29,665
25005 Sheriff Court Services	279	2.726%	\$9,041	-	\$9,041	\$343	\$9,384
25007 Training Center	49	0.479%	\$1,588	-	\$1,588	\$60	\$1,648
25010 Sheriff Coroner	22	0.215%	\$713	-	\$713	\$27	\$740
25011 Public Administration	2	0.020%	\$65	-	\$65	\$2	\$67

County of Riverside
OMB A-87 Cost Allocation Plan

13001 Auditor Controller
Schedule 4.6.3

Detail Allocations - Fixed Asset (Continued)

Department	Allocation Units	Allocated Percent	1st Allocation	DirectBilled	Department Allocation	2nd Allocation	Total
25051 Sheriff Cal - ID	15	0.147%	\$486	-	\$486	\$18	\$504
25053 Sheriff Cal - Photo	1	0.010%	\$32	-	\$32	\$1	\$33
26001 Prob Juvenile Hall	53	0.518%	\$1,717	-	\$1,717	\$65	\$1,782
26002 Probation	99	0.967%	\$3,208	-	\$3,208	\$122	\$3,330
26007 Prob: Admin & Support	29	0.283%	\$940	-	\$940	\$36	\$976
27002 Fire Protection-Forest	853	8.336%	\$27,640	-	\$27,640	\$1,049	\$28,689
27004 Fire Protection-Contract Svcs	1	0.010%	\$32	-	\$32	\$1	\$33
28001 Agricultural Commissioner	9	0.088%	\$292	-	\$292	\$11	\$303
31201 Planning	7	0.068%	\$227	-	\$227	\$9	\$236
31401 Code Enforcement	4	0.039%	\$130	-	\$130	\$5	\$135
41001 Mental Health Public Guardian	7	0.068%	\$227	-	\$227	\$9	\$236
41002 Mental Health Treatment	180	1.759%	\$5,833	-	\$5,833	\$221	\$6,054
41003 Mental Health Detention	3	0.029%	\$97	-	\$97	\$4	\$101
41004 Mental Health Administration	81	0.792%	\$2,625	-	\$2,625	\$100	\$2,725
41005 Mental Health Substance Abuse	27	0.264%	\$875	-	\$875	\$33	\$908
42001 Public Health	224	2.189%	\$7,258	-	\$7,258	\$275	\$7,533
42002 California Children	3	0.029%	\$97	-	\$97	\$4	\$101
42004 Environmental Health	41	0.401%	\$1,329	-	\$1,329	\$50	\$1,379
42006 Animal Control Services	47	0.459%	\$1,523	-	\$1,523	\$58	\$1,581
42007 Public Health Ambulatory Care	33	0.322%	\$1,069	-	\$1,069	\$41	\$1,110
43002 Med Indigent Services	2	0.020%	\$65	-	\$65	\$2	\$67
43003 Detention Health	1	0.010%	\$32	-	\$32	\$1	\$33
51001 DPSS Admin	308	3.010%	\$9,980	-	\$9,980	\$379	\$10,359
54001 Veterans Services	2	0.020%	\$65	-	\$65	\$2	\$67
72005 EDA Project Management	1	0.010%	\$32	-	\$32	\$1	\$33
74006 RCIT Communications Solutions	1,238	12.098%	\$40,116	-	\$40,116	\$1,522	\$41,638
SubTotal	10,233	100.000%	\$331,585	-	\$331,585	\$12,567	\$344,152
Direct Billed						-	-
Total Full Functional Cost					\$331,585		\$344,152

Allocation Basis: Number of fixed asset items

County of Riverside
OMB A-87 Cost Allocation Plan

13001 Auditor Controller
Schedule 4.6.4

Detail Allocations - General Acctg

Department	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
11001 County Executive Office	1,989	0.201%	\$2,547	-	\$2,547	-	\$2,547
13001 Auditor Controller	15,298	1.547%	\$19,586	-	\$19,586	-	\$19,586
13002 Internal Audit/Specialized Accounting	411	0.042%	\$526	-	\$526	\$20	\$546
13003 Payroll	857	0.087%	\$1,097	-	\$1,097	\$42	\$1,139
15001 County Counsel	6,953	0.703%	\$8,902	-	\$8,902	\$343	\$9,245
11301 Human Resources	3,752	0.379%	\$4,804	(\$240)	\$4,564	\$185	\$4,749
73001 Purchasing	1,016	0.103%	\$1,301	-	\$1,301	\$50	\$1,351
72001 EDA FM - Admin	4,569	0.462%	\$5,850	-	\$5,850	\$226	\$6,076
72006 EDA Energy	14,555	1.472%	\$18,635	-	\$18,635	\$719	\$19,354
72007 EDA Parking	3,541	0.358%	\$4,534	-	\$4,534	\$175	\$4,709
10001 Board of Supervisors	2,250	0.228%	\$2,881	-	\$2,881	\$111	\$2,992
10002 Assessment Appeals Board	649	0.066%	\$831	-	\$831	\$32	\$863
11003 Cont & Land Acq-ACO	82	0.008%	\$105	-	\$105	\$4	\$109
11004 Pension Obligation	8	0.001%	\$10	-	\$10	-	\$10
11009 Contribution to Trial Court	458	0.046%	\$586	-	\$586	\$23	\$609
11010 Contribution to Other	314	0.032%	\$402	-	\$402	\$16	\$418
11011 Contribution to Com	8	0.001%	\$10	-	\$10	-	\$10
11014 County Contrib to Hlth & MH	142	0.014%	\$182	-	\$182	\$7	\$189
11017 Domestic Violence	16	0.002%	\$20	-	\$20	\$1	\$21
11021 Interest on Trans & Teeter	112	0.011%	\$143	-	\$143	\$6	\$149
11022 Lease-Purchase Long Term	16	0.002%	\$20	-	\$20	\$1	\$21
11029 Legislative Admin	162	0.016%	\$207	-	\$207	\$8	\$215
11030 Leased Court Facilities	8	0.001%	\$10	-	\$10	-	\$10
11033 Confidential Court Orders	45	0.005%	\$58	-	\$58	\$2	\$60
11034 Teeter Debt Svc	130	0.013%	\$166	-	\$166	\$6	\$172
11035 Mitigation Project	506	0.051%	\$648	-	\$648	\$25	\$673
11036 Wc-Mshcp	102	0.010%	\$131	-	\$131	\$5	\$136
11037 Dev Impact Fee Op Org	1,567	0.158%	\$2,006	-	\$2,006	\$77	\$2,083
11038 EO Subfund Operations	354	0.036%	\$453	-	\$453	\$17	\$470

County of Riverside
OMB A-87 Cost Allocation Plan

13001 Auditor Controller
Schedule 4.6.4

Detail Allocations - General Acctg (Continued)

Department	Allocation Units	Allocated Percent	1st Allocation	DirectBilled	Department Allocation	2nd Allocation	Total
11039 Court Facilities	227	0.023%	\$291	-	\$291	\$11	\$302
11040 Pension Obligation Bonds	532	0.054%	\$681	-	\$681	\$26	\$707
11042 Capital Impr Prog Cap	754	0.076%	\$965	-	\$965	\$37	\$1,002
11043 Court Reporting Transcripts	256	0.026%	\$328	-	\$328	\$13	\$341
11044 Grand Jury Admin	387	0.039%	\$495	-	\$495	\$19	\$514
11050 National Pollutant Dschg Elim	208	0.021%	\$266	-	\$266	\$10	\$276
11051 Tobacco Settlement	140	0.014%	\$179	-	\$179	\$7	\$186
11060 Riv Co Low Income Health Program	65	0.007%	\$83	-	\$83	\$3	\$86
11099 Indigent Defense	294	0.030%	\$376	-	\$376	\$15	\$391
11303 Air Quality Division	1,130	0.114%	\$1,447	-	\$1,447	\$56	\$1,503
11306 Self Administered	128	0.013%	\$164	-	\$164	\$6	\$170
11307 Property Insurance	266	0.027%	\$341	-	\$341	\$13	\$354
11308 Workers Compensation	4,615	0.467%	\$5,909	-	\$5,909	\$228	\$6,137
11309 Malpractice Insurance	582	0.059%	\$745	-	\$745	\$29	\$774
11310 Liability Insurance	1,921	0.194%	\$2,459	-	\$2,459	\$95	\$2,554
11311 Unemployment Insurance	110	0.011%	\$141	-	\$141	\$5	\$146
11312 STD Disability Insurance	115	0.012%	\$147	-	\$147	\$6	\$153
11313 Safety Loss Control	528	0.053%	\$676	-	\$676	\$26	\$702
11314 LTD Insurance ISF	32	0.003%	\$41	-	\$41	\$2	\$43
11318 Temporary Assistance	1,139	0.115%	\$1,458	-	\$1,458	\$56	\$1,514
11320 Exclusive Provider	1,363	0.138%	\$1,745	-	\$1,745	\$67	\$1,812
11321 401A Internal Service Fund	105	0.011%	\$134	-	\$134	\$5	\$139
11322 Employee Assistance	658	0.067%	\$842	-	\$842	\$32	\$874
11325 Local Advantage Blythe Dental	96	0.010%	\$123	-	\$123	\$5	\$128
11326 Local Advantage Plus Dental	122	0.012%	\$156	-	\$156	\$6	\$162
11329 Occupational Health & Safety	1,005	0.102%	\$1,287	-	\$1,287	\$50	\$1,337
11501 CFD Assess Dist Admin	438	0.044%	\$561	-	\$561	\$22	\$583
12001 Assessor	2,794	0.283%	\$3,577	-	\$3,577	\$138	\$3,715
12002 County Clerk Recorder	5,676	0.574%	\$7,267	-	\$7,267	\$280	\$7,547

County of Riverside
OMB A-87 Cost Allocation Plan

13001 Auditor Controller
Schedule 4.6.4

Detail Allocations - General Acctg (Continued)

Department	Allocation Units	Allocated Percent	1st Allocation	DirectBilled	Department Allocation	2nd Allocation	Total
12003 Records Mgmt & Archives	1,517	0.153%	\$1,942	-	\$1,942	\$75	\$2,017
12004 Integrated Prop Tax Mgt	845	0.085%	\$1,082	-	\$1,082	\$42	\$1,124
14001 Treasurer-Tax Collector	2,831	0.286%	\$3,625	-	\$3,625	\$140	\$3,765
17001 Registrar of Voters	5,521	0.558%	\$7,069	-	\$7,069	\$273	\$7,342
19001 Economic Development Agency	4,427	0.448%	\$5,668	-	\$5,668	\$219	\$5,887
19002 HUD-CDBG Home Grants	30,269	3.061%	\$38,753	-	\$38,753	\$1,495	\$40,248
19003 Workforce Development	2,905	0.294%	\$3,719	-	\$3,719	\$143	\$3,862
19004 Housing Authority	1,137	0.115%	\$1,456	-	\$1,456	\$56	\$1,512
19005 Single Family Revenue	1,389	0.140%	\$1,778	-	\$1,778	\$69	\$1,847
19006 Home Grant Program	954	0.096%	\$1,221	-	\$1,221	\$47	\$1,268
19007 County Free Library	4,319	0.437%	\$5,530	-	\$5,530	\$213	\$5,743
19008 Economic Development Agency	952	0.096%	\$1,219	-	\$1,219	\$47	\$1,266
19009 Successor Agency to RDA old 934001	1,767	0.179%	\$2,262	-	\$2,262	\$87	\$2,349
19010 Economic Development	1,681	0.170%	\$2,152	-	\$2,152	\$83	\$2,235
19107 County Airports	2,729	0.276%	\$3,494	-	\$3,494	\$135	\$3,629
19201 Fair & National Date Fest	1,374	0.139%	\$1,759	-	\$1,759	\$68	\$1,827
19301 Edward Dean Museum	918	0.093%	\$1,175	-	\$1,175	\$45	\$1,220
21001 Superior Court of CA	32	0.003%	\$41	-	\$41	\$2	\$43
22001 District Attorney	5,502	0.556%	\$7,044	-	\$7,044	\$272	\$7,316
22002 DA- Forensics	95	0.010%	\$122	-	\$122	\$5	\$127
23001 Child Support Services	2,851	0.288%	\$3,650	-	\$3,650	\$141	\$3,791
24001 Public Defender	2,215	0.224%	\$2,836	-	\$2,836	\$109	\$2,945
24013 LOPD Capital Defenders	311	0.031%	\$398	-	\$398	\$15	\$413
25001 Sheriff Administration	2,673	0.270%	\$3,422	-	\$3,422	\$132	\$3,554
25002 Sheriff Support	10,921	1.104%	\$13,982	-	\$13,982	\$539	\$14,521
25003 Sheriff Patrol	32,492	3.286%	\$41,599	-	\$41,599	\$1,605	\$43,204
25004 Sheriff Corrections	19,852	2.008%	\$25,416	-	\$25,416	\$980	\$26,396
25005 Sheriff Court Services	3,061	0.310%	\$3,919	-	\$3,919	\$151	\$4,070
25006 CAC Security	505	0.051%	\$647	-	\$647	\$25	\$672

County of Riverside
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13001 Auditor Controller
Schedule 4.6.4

Detail Allocations - General Acctg (Continued)

Department	Allocation Units	Allocated Percent	1st Allocation	DirectBilled	Department Allocation	2nd Allocation	Total
25007 Training Center	4,756	0.481%	\$6,089	-	\$6,089	\$235	\$6,324
25010 Sheriff Coroner	1,646	0.166%	\$2,107	-	\$2,107	\$81	\$2,188
25011 Public Administration	826	0.084%	\$1,058	-	\$1,058	\$41	\$1,099
25051 Sheriff Cal - ID	1,360	0.138%	\$1,741	-	\$1,741	\$67	\$1,808
25052 Sheriff Cal - DNA	130	0.013%	\$166	-	\$166	\$6	\$172
25053 Sheriff Cal - Photo	106	0.011%	\$136	-	\$136	\$5	\$141
26001 Prob Juvenile Hall	6,888	0.697%	\$8,819	-	\$8,819	\$340	\$9,159
26002 Probation	12,933	1.308%	\$16,558	-	\$16,558	\$639	\$17,197
26004 Court Placement Care	122	0.012%	\$156	-	\$156	\$6	\$162
26007 Prob: Admin & Support	2,674	0.270%	\$3,424	-	\$3,424	\$132	\$3,556
27001 Cont & Land Aqu-Fire	269	0.027%	\$344	-	\$344	\$13	\$357
27002 Fire Protection-Forest	17,547	1.775%	\$22,465	-	\$22,465	\$867	\$23,332
27004 Fire Protection-Contract Svcs	1,994	0.202%	\$2,553	-	\$2,553	\$98	\$2,651
28001 Agricultural Commissioner	1,330	0.135%	\$1,703	-	\$1,703	\$66	\$1,769
29001 LAFCO - Local Agency	303	0.031%	\$388	-	\$388	\$15	\$403
31002 Transportation Land Mgmt Agency	3,399	0.344%	\$4,352	-	\$4,352	\$168	\$4,520
31003 Consolidated Counter	2,368	0.239%	\$3,032	-	\$3,032	\$117	\$3,149
31005 Environmental Programs	1,106	0.112%	\$1,416	-	\$1,416	\$55	\$1,471
31101 Building & Safety	2,748	0.278%	\$3,518	-	\$3,518	\$136	\$3,654
31201 Planning	5,305	0.536%	\$6,792	-	\$6,792	\$262	\$7,054
31301 Transportation	22,390	2.264%	\$28,666	-	\$28,666	\$1,106	\$29,772
31302 Surveyor	1,582	0.160%	\$2,025	-	\$2,025	\$78	\$2,103
31304 Supervisorial Dist No 4	205	0.021%	\$262	-	\$262	\$10	\$272
31305 Trans Const Projects	7,213	0.729%	\$9,235	-	\$9,235	\$356	\$9,591
31307 Transportation Equipment	3,598	0.364%	\$4,607	-	\$4,607	\$178	\$4,785
31308 TLMA-ALUC	698	0.071%	\$894	-	\$894	\$34	\$928
31401 Code Enforcement	3,657	0.370%	\$4,682	-	\$4,682	\$181	\$4,863
41001 Mental Health Public Guardian	1,228	0.124%	\$1,572	-	\$1,572	\$61	\$1,633
41002 Mental Health Treatment	20,050	2.028%	\$25,670	-	\$25,670	\$990	\$26,660

County of Riverside
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13001 Auditor Controller
Schedule 4.6.4

Detail Allocations - General Acctg (Continued)

Department	Allocation Units	Allocated Percent	1st Allocation	DirectBilled	Department Allocation	2nd Allocation	Total
41003 Mental Health Detention	1,327	0.134%	\$1,699	-	\$1,699	\$66	\$1,765
41004 Mental Health Administration	4,887	0.494%	\$6,257	-	\$6,257	\$241	\$6,498
41005 Mental Health Substance Abuse	2,778	0.281%	\$3,557	-	\$3,557	\$137	\$3,694
42001 Public Health	45,732	4.625%	\$58,551	-	\$58,551	\$2,259	\$60,810
42002 California Children	1,679	0.170%	\$2,150	-	\$2,150	\$83	\$2,233
42004 Environmental Health	8,750	0.885%	\$11,203	-	\$11,203	\$432	\$11,635
42006 Animal Control Services	8,527	0.862%	\$10,917	-	\$10,917	\$421	\$11,338
42007 Public Health Ambulatory Care	12,521	1.266%	\$16,031	-	\$16,031	\$618	\$16,649
43001 Riv Co Regional Medical Center	190,019	19.216%	\$243,281	-	\$243,281	\$9,385	\$252,666
43002 Med Indigent Services	1,488	0.150%	\$1,905	-	\$1,905	\$73	\$1,978
43003 Detention Health	1,326	0.134%	\$1,698	-	\$1,698	\$66	\$1,764
45001 Waste Management	7,488	0.757%	\$9,587	-	\$9,587	\$370	\$9,957
51001 DPSS Admin	28,855	2.918%	\$36,943	(\$150,235)	(\$113,292)	\$1,425	(\$111,867)
51003 DPSS Categorical Aid	5,973	0.604%	\$7,647	-	\$7,647	\$295	\$7,942
51004 DPSS Other Aid	1,863	0.188%	\$2,385	-	\$2,385	\$92	\$2,477
51006 DPSS Homeless	196	0.020%	\$251	-	\$251	\$10	\$261
52001 Local Initiative Admin DCA	1,432	0.145%	\$1,833	-	\$1,833	\$71	\$1,904
52002 DCA Local Initiative	1,135	0.115%	\$1,453	-	\$1,453	\$56	\$1,509
52003 DCA Other Programs	1,072	0.108%	\$1,372	-	\$1,372	\$53	\$1,425
53001 Office of Aging	11,479	1.161%	\$14,697	-	\$14,697	\$567	\$15,264
54001 Veterans Services	610	0.062%	\$781	-	\$781	\$30	\$811
63001 Cooperative Extension	632	0.064%	\$809	-	\$809	\$31	\$840
72002 EDA Custodial Svcs	31,213	3.157%	\$39,962	-	\$39,962	\$1,542	\$41,504
72003 EDA Maintenance Svcs	55,289	5.591%	\$70,786	-	\$70,786	\$2,731	\$73,517
72004 EDA Real Estate	34,880	3.527%	\$44,657	-	\$44,657	\$1,723	\$46,380
72005 EDA Project Management	14,671	1.484%	\$18,783	-	\$18,783	\$725	\$19,508
72008 EDA Capital Projects	9,067	0.917%	\$11,608	-	\$11,608	\$448	\$12,056
73003 Printing Services	1,225	0.124%	\$1,568	-	\$1,568	\$60	\$1,628
73004 Supply Services	1,102	0.111%	\$1,411	-	\$1,411	\$54	\$1,465

County of Riverside
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13001 Auditor Controller
Schedule 4.6.4

Detail Allocations - General Acctg (Continued)

Department	Allocation Units	Allocated Percent	1st Allocation	DirectBilled	Department Allocation	2nd Allocation	Total
73005 Fleet Services	4,558	0.461%	\$5,836	-	\$5,836	\$225	\$6,061
73006 Central Mail	747	0.076%	\$956	-	\$956	\$37	\$993
73007 AB2766 Air Quality	196	0.020%	\$251	-	\$251	\$10	\$261
74001 Information Technology	33,929	3.431%	\$43,439	-	\$43,439	\$1,676	\$45,115
74005 Business Systems Tech Architct	173	0.017%	\$221	-	\$221	\$9	\$230
74006 RCIT Communications Solutions	9,279	0.938%	\$11,880	-	\$11,880	\$458	\$12,338
74009 Geographical Info Systems (GIS)	884	0.089%	\$1,132	-	\$1,132	\$44	\$1,176
925001 Coral Project	401	0.041%	\$513	-	\$513	\$20	\$533
931104 Regional Parks & Open Space	18,195	1.840%	\$23,295	-	\$23,295	\$899	\$24,194
933201 Trans Commission	440	0.044%	\$563	-	\$563	\$22	\$585
937001 Van Horn Regional Treat JPA	92	0.009%	\$118	-	\$118	\$5	\$123
938001 Children & Family First	1,318	0.133%	\$1,687	(\$316)	\$1,371	\$65	\$1,436
943001 WRMD Operations	105	0.011%	\$134	-	\$134	\$5	\$139
947200 Flood Cont Dist Admin	32,988	3.336%	\$42,234	-	\$42,234	\$1,629	\$43,863
960001 Law Library	616	0.062%	\$789	(\$191)	\$598	\$30	\$628
900101-915301 Various CSAs	11,770	1.190%	\$15,069	-	\$15,069	\$581	\$15,650
All Other	25,900	2.619%	\$33,160	-	\$33,160	\$1,279	\$34,439
2nd Alloc Remains	-	-	-	-	-	\$2	\$2
SubTotal	988,839	100.000%	\$1,266,004	(\$150,982)	\$1,115,022	\$47,985	\$1,163,007
Direct Billed					\$150,982		\$150,982
Total Full Functional Cost					\$1,266,004		\$1,313,989

Allocation Basis: # of Journal Lines per department

County of Riverside
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13001 Auditor Controller
Schedule 4.6.5

Detail Allocations - Internal Audit Support

Department	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
13002 Internal Audit/Specialized Accounting	100	100.000%	\$153,301	(\$187,000)	(\$33,699)	\$5,809	(\$27,890)
SubTotal	100	100.000%	\$153,301	(\$187,000)	(\$33,699)	\$5,809	(\$27,890)
Direct Billed					\$187,000		\$187,000
Total Full Functional Cost					\$153,301		\$159,110

Allocation Basis: Direct Identified

County of Riverside
OMB A-87 Cost Allocation Plan

13001 Auditor Controller
Schedule 4.6.6

Detail Allocations - Internal Payroll Support

Department	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
13003 Payroll	100	100.000%	\$421,419	(\$375,000)	\$46,419	\$15,972	\$62,391
SubTotal	100	100.000%	\$421,419	(\$375,000)	\$46,419	\$15,972	\$62,391
Direct Billed					\$375,000		\$375,000
Total Full Functional Cost					\$421,419		\$437,391

Allocation Basis: Direct Identified

County of Riverside
OMB A-87 Cost Allocation Plan

13001 Auditor Controller
Schedule 4.6.7

Detail Allocations - Internal Audit /Specialized Acctg Supt

Department	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
13002 Internal Audit/Specialized Accounting	100	100.000%	\$57,408	-	\$57,408	\$2,175	\$59,583
SubTotal	100	100.000%	\$57,408	-	\$57,408	\$2,175	\$59,583
Direct Billed					-		-
Total Full Functional Cost					\$57,408		\$59,583

Allocation Basis: Direct Identified

County of Riverside
OMB A-87 Cost Allocation Plan

13001 Auditor Controller
Schedule 4.6.8

Detail Allocations - External Audit

Department	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
43001 Riv Co Regional Medical Center	44,750	43.449%	\$51,517	(\$44,750)	\$6,767	-	\$6,767
45001 Waste Management	15,925	15.462%	\$18,333	(\$15,925)	\$2,408	-	\$2,408
73007 AB2766 Air Quality	7,370	7.156%	\$8,484	(\$7,370)	\$1,114	-	\$1,114
937001 Van Horn Regional Treat JPA	7,570	7.350%	\$8,715	(\$7,570)	\$1,145	-	\$1,145
All Other	27,380	26.584%	\$31,520	(\$27,380)	\$4,140	-	\$4,140
SubTotal	102,995	100.000%	\$118,569	(\$102,995)	\$15,574	-	\$15,574
Direct Billed					\$102,995		\$102,995
Total Full Functional Cost					\$118,569		\$118,569

Allocation Basis: Direct Identified

County of Riverside
OMB A-87 Cost Allocation Plan

13001 Auditor Controller
Schedule 4.7

Summary of Allocated Costs

Department	Total	Budget				Internal Audit Support	Internal Payroll Support	Internal Audit /Specialized Acctg Supt
		Preparation	Claims & Disb	Fixed Asset	General Acctg			
11001 County Executive Office	\$3,368	\$340	\$416	\$65	\$2,547	-	-	-
13001 Auditor Controller	\$122,889	\$501	\$102,446	\$356	\$19,586	-	-	-
13002 Internal Audit/Specialized Accounting	\$32,466	\$67	\$160	-	\$546	(\$27,890)	-	\$59,583
13003 Payroll	\$64,014	\$154	\$263	\$67	\$1,139	-	\$62,391	-
15001 County Counsel	\$11,871	\$801	\$1,556	\$269	\$9,245	-	-	-
11301 Human Resources	\$8,896	\$1,417	\$2,562	\$168	\$4,749	-	-	-
73001 Purchasing	\$2,124	\$167	\$505	\$101	\$1,351	-	-	-
72001 EDA FM - Admin	\$11,725	\$290	\$4,720	\$639	\$6,076	-	-	-
72006 EDA Energy	\$69,102	\$2,091	\$47,556	\$101	\$19,354	-	-	-
72007 EDA Parking	\$5,619	\$128	\$749	\$33	\$4,709	-	-	-
Subtotal for CSD	\$332,074	\$5,956	\$160,933	\$1,799	\$69,302	(\$27,890)	\$62,391	\$59,583
10001 Board of Supervisors	\$8,251	\$553	\$4,336	\$370	\$2,992	-	-	-
10002 Assessment Appeals Board	\$1,665	\$46	\$588	\$168	\$863	-	-	-
11003 Cont & Land Acq-ACO	\$123	-	\$14	-	\$109	-	-	-
11004 Pension Obligation	\$10	-	-	-	\$10	-	-	-
11009 Contribution to Trial Court	\$623	-	\$14	-	\$609	-	-	-
11010 Contribution to Other	\$617	\$90	\$109	-	\$418	-	-	-
11011 Contribution to Com	\$10	-	-	-	\$10	-	-	-
11014 County Contrib to Hlth & MH	\$189	-	-	-	\$189	-	-	-
11017 Domestic Violence	\$21	-	-	-	\$21	-	-	-
11021 Interest on Trans & Teeter	\$155	\$4	\$2	-	\$149	-	-	-
11022 Lease-Purchase Long Term	\$21	-	-	-	\$21	-	-	-
11029 Legislative Admin	\$874	\$101	\$558	-	\$215	-	-	-
11030 Leased Court Facilities	\$10	-	-	-	\$10	-	-	-
11033 Confidential Court Orders	\$138	\$34	\$44	-	\$60	-	-	-
11034 Teeter Debt Svc	\$192	\$13	\$7	-	\$172	-	-	-
11035 Mitigation Project	\$675	-	\$2	-	\$673	-	-	-
11036 Wc-Mshcp	\$338	\$202	-	-	\$136	-	-	-
11037 Dev Impact Fee Op Org	\$2,642	\$80	\$479	-	\$2,083	-	-	-

County of Riverside
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13001 Auditor Controller
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Summary of Allocated Costs (Continued)

Department	Total	Budget				Internal Audit Support	Internal Payroll Support	Internal Audit /Specialized Acctg Supt
		Preparation	Claims & Disb	Fixed Asset	General Acctg			
11038 EO Subfund Operations	\$635	\$77	\$88	-	\$470	-	-	-
11039 Court Facilities	\$609	\$107	\$200	-	\$302	-	-	-
11040 Pension Obligation Bonds	\$1,066	\$359	-	-	\$707	-	-	-
11042 Capital Impr Prog Cap	\$1,366	\$364	-	-	\$1,002	-	-	-
11043 Court Reporting Transcripts	\$2,382	\$82	\$1,959	-	\$341	-	-	-
11044 Grand Jury Admin	\$2,324	\$39	\$1,738	\$33	\$514	-	-	-
11050 National Pollutant Dschg Elim	\$422	\$58	\$88	-	\$276	-	-	-
11051 Tobacco Settlement	\$1,166	\$971	\$9	-	\$186	-	-	-
11060 Riv Co Low Income Health Program	\$164,403	\$15	\$164,302	-	\$86	-	-	-
11099 Indigent Defense	\$2,322	\$765	\$1,166	-	\$391	-	-	-
11303 Air Quality Division	\$1,715	\$52	\$160	-	\$1,503	-	-	-
11306 Self Administered	\$268	\$30	\$68	-	\$170	-	-	-
11307 Property Insurance	\$809	\$446	\$9	-	\$354	-	-	-
11308 Workers Compensation	\$89,325	\$465	\$82,723	-	\$6,137	-	-	-
11309 Malpractice Insurance	\$2,964	\$115	\$2,075	-	\$774	-	-	-
11310 Liability Insurance	\$13,156	\$606	\$9,996	-	\$2,554	-	-	-
11311 Unemployment Insurance	\$242	\$15	\$81	-	\$146	-	-	-
11312 STD Disability Insurance	\$242	\$21	\$68	-	\$153	-	-	-
11313 Safety Loss Control	\$1,089	\$140	\$247	-	\$702	-	-	-
11314 LTD Insurance ISF	\$71	-	\$28	-	\$43	-	-	-
11318 Temporary Assistance	\$2,281	\$364	\$403	-	\$1,514	-	-	-
11320 Exclusive Provider	\$42,872	\$957	\$40,103	-	\$1,812	-	-	-
11321 401A Internal Service Fund	\$169	-	\$30	-	\$139	-	-	-
11322 Employee Assistance	\$1,279	\$84	\$321	-	\$874	-	-	-
11325 Local Advantage Blythe Dental	\$172	-	\$44	-	\$128	-	-	-
11326 Local Advantage Plus Dental	\$237	\$5	\$70	-	\$162	-	-	-
11329 Occupational Health & Safety	\$2,579	\$344	\$898	-	\$1,337	-	-	-
11501 CFD Assess Dist Admin	\$673	\$39	\$51	-	\$583	-	-	-
12001 Assessor	\$12,046	\$1,664	\$2,933	\$3,734	\$3,715	-	-	-
12002 County Clerk Recorder	\$23,983	\$1,124	\$8,787	\$6,525	\$7,547	-	-	-

County of Riverside
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13001 Auditor Controller
Schedule 4.7

Summary of Allocated Costs (Continued)

Department	Total	Budget				Internal Audit Support	Internal Payroll Support	Internal Audit /Specialized Acctg Supt
		Preparation	Claims & Disb	Fixed Asset	General Acctg			
12003 Records Mgmt & Archives	\$3,775	\$113	\$1,645	-	\$2,017	-	-	-
12004 Integrated Prop Tax Mgt	\$2,470	\$350	\$996	-	\$1,124	-	-	-
14001 Treasurer-Tax Collector	\$30,891	\$919	\$24,626	\$1,581	\$3,765	-	-	-
17001 Registrar of Voters	\$13,119	\$574	\$3,622	\$1,581	\$7,342	-	-	-
19001 Economic Development Agency	\$6,874	\$380	\$607	-	\$5,887	-	-	-
19002 HUD-CDBG Home Grants	\$43,524	\$38	\$3,238	-	\$40,248	-	-	-
19003 Workforce Development	\$8,317	\$1,026	\$3,429	-	\$3,862	-	-	-
19004 Housing Authority	\$3,025	\$748	\$765	-	\$1,512	-	-	-
19005 Single Family Revenue	\$2,770	\$246	\$677	-	\$1,847	-	-	-
19006 Home Grant Program	\$1,640	\$18	\$354	-	\$1,268	-	-	-
19007 County Free Library	\$7,838	\$381	\$1,714	-	\$5,743	-	-	-
19008 Economic Development Agency	\$3,184	\$15	\$1,903	-	\$1,266	-	-	-
19009 Successor Agency to RDA old 934001	\$3,192	\$154	\$689	-	\$2,349	-	-	-
19010 Economic Development	\$3,496	\$208	\$1,053	-	\$2,235	-	-	-
19107 County Airports	\$6,664	\$115	\$2,920	-	\$3,629	-	-	-
19201 Fair & National Date Fest	\$5,110	\$247	\$3,036	-	\$1,827	-	-	-
19301 Edward Dean Museum	\$1,983	\$21	\$742	-	\$1,220	-	-	-
21001 Superior Court of CA	\$110	-	-	\$67	\$43	-	-	-
22001 District Attorney	\$35,237	\$7,377	\$14,153	\$6,391	\$7,316	-	-	-
22002 DA- Forensics	\$522	\$35	\$360	-	\$127	-	-	-
23001 Child Support Services	\$12,010	\$2,392	\$4,381	\$1,446	\$3,791	-	-	-
24001 Public Defender	\$10,956	\$2,356	\$5,050	\$605	\$2,945	-	-	-
24013 LOPD Capital Defenders	\$1,039	\$101	\$458	\$67	\$413	-	-	-
25001 Sheriff Administration	\$11,321	\$895	\$2,735	\$4,137	\$3,554	-	-	-
25002 Sheriff Support	\$108,140	\$2,891	\$9,066	\$81,662	\$14,521	-	-	-
25003 Sheriff Patrol	\$188,067	\$20,893	\$41,434	\$82,536	\$43,204	-	-	-
25004 Sheriff Corrections	\$99,965	\$13,660	\$30,244	\$29,665	\$26,396	-	-	-
25005 Sheriff Court Services	\$18,221	\$1,908	\$2,859	\$9,384	\$4,070	-	-	-
25006 CAC Security	\$873	\$45	\$156	-	\$672	-	-	-
25007 Training Center	\$15,399	\$897	\$6,530	\$1,648	\$6,324	-	-	-

County of Riverside
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13001 Auditor Controller
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Summary of Allocated Costs (Continued)

Department	Total	Budget				Internal Audit Support	Internal Payroll Support	Internal Audit /Specialized Acctg Supt
		Preparation	Claims & Disb	Fixed Asset	General Acctg			
25010 Sheriff Coroner	\$5,916	\$624	\$2,364	\$740	\$2,188	-	-	-
25011 Public Administration	\$2,790	\$114	\$1,510	\$67	\$1,099	-	-	-
25051 Sheriff Cal - ID	\$3,850	\$289	\$1,249	\$504	\$1,808	-	-	-
25052 Sheriff Cal - DNA	\$227	\$53	\$2	-	\$172	-	-	-
25053 Sheriff Cal - Photo	\$215	\$11	\$30	\$33	\$141	-	-	-
26001 Prob Juvenile Hall	\$55,316	\$2,455	\$41,920	\$1,782	\$9,159	-	-	-
26002 Probation	\$34,592	\$3,059	\$11,006	\$3,330	\$17,197	-	-	-
26004 Court Placement Care	\$766	\$1	\$603	-	\$162	-	-	-
26007 Prob: Admin & Support	\$7,985	\$687	\$2,766	\$976	\$3,556	-	-	-
27001 Cont & Land Aqu-Fire	\$485	-	\$128	-	\$357	-	-	-
27002 Fire Protection-Forest	\$122,310	\$7,639	\$62,650	\$28,689	\$23,332	-	-	-
27004 Fire Protection-Contract Svcs	\$21,673	\$5,373	\$13,616	\$33	\$2,651	-	-	-
28001 Agricultural Commissioner	\$3,065	\$367	\$626	\$303	\$1,769	-	-	-
29001 LAFCO - Local Agency	\$906	\$51	\$452	-	\$403	-	-	-
31002 Transportation Land Mgmt Agency	\$5,573	\$446	\$607	-	\$4,520	-	-	-
31003 Consolidated Counter	\$11,812	\$111	\$8,552	-	\$3,149	-	-	-
31005 Environmental Programs	\$1,673	\$67	\$135	-	\$1,471	-	-	-
31101 Building & Safety	\$8,289	\$308	\$4,327	-	\$3,654	-	-	-
31201 Planning	\$17,800	\$318	\$10,192	\$236	\$7,054	-	-	-
31301 Transportation	\$66,420	\$3,242	\$33,406	-	\$29,772	-	-	-
31302 Surveyor	\$2,992	\$296	\$593	-	\$2,103	-	-	-
31304 Supervisorial Dist No 4	\$407	\$82	\$53	-	\$272	-	-	-
31305 Trans Const Projects	\$26,639	\$10,911	\$6,137	-	\$9,591	-	-	-
31307 Transportation Equipment	\$16,834	\$406	\$11,643	-	\$4,785	-	-	-
31308 TLMA-ALUC	\$1,509	\$32	\$549	-	\$928	-	-	-
31401 Code Enforcement	\$8,833	\$759	\$3,076	\$135	\$4,863	-	-	-
41001 Mental Health Public Guardian	\$3,670	\$284	\$1,517	\$236	\$1,633	-	-	-
41002 Mental Health Treatment	\$81,229	\$7,970	\$40,545	\$6,054	\$26,660	-	-	-
41003 Mental Health Detention	\$3,095	\$538	\$691	\$101	\$1,765	-	-	-
41004 Mental Health Administration	\$17,243	\$1,960	\$6,060	\$2,725	\$6,498	-	-	-

County of Riverside
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13001 Auditor Controller
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Summary of Allocated Costs (Continued)

Department	Total	Budget				Internal Audit Support	Internal Payroll Support	Internal Audit /Specialized Acctg Supt
		Preparation	Claims & Disb	Fixed Asset	General Acctg			
41005 Mental Health Substance Abuse	\$11,034	\$872	\$5,560	\$908	\$3,694	-	-	-
42001 Public Health	\$103,332	\$4,913	\$30,076	\$7,533	\$60,810	-	-	-
42002 California Children	\$6,186	\$1,149	\$2,703	\$101	\$2,233	-	-	-
42004 Environmental Health	\$20,911	\$1,651	\$6,246	\$1,379	\$11,635	-	-	-
42006 Animal Control Services	\$30,847	\$1,411	\$16,517	\$1,581	\$11,338	-	-	-
42007 Public Health Ambulatory Care	\$31,791	\$2,080	\$11,952	\$1,110	\$16,649	-	-	-
43001 Riv Co Regional Medical Center	\$478,154	\$32,812	\$185,909	-	\$252,666	-	-	-
43002 Med Indigent Services	\$21,748	\$245	\$19,458	\$67	\$1,978	-	-	-
43003 Detention Health	\$4,730	\$1,565	\$1,368	\$33	\$1,764	-	-	-
45001 Waste Management	\$51,215	\$4,133	\$34,717	-	\$9,957	-	-	-
51001 DPSS Admin	(\$44,171)	\$24,843	\$32,494	\$10,359	(\$111,867)	-	-	-
51003 DPSS Categorical Aid	\$8,684	-	\$742	-	\$7,942	-	-	-
51004 DPSS Other Aid	\$2,596	-	\$119	-	\$2,477	-	-	-
51006 DPSS Homeless	\$543	\$10	\$272	-	\$261	-	-	-
52001 Local Initiative Admin DCA	\$6,793	\$146	\$4,743	-	\$1,904	-	-	-
52002 DCA Local Initiative	\$3,850	\$113	\$2,228	-	\$1,509	-	-	-
52003 DCA Other Programs	\$1,900	\$33	\$442	-	\$1,425	-	-	-
53001 Office of Aging	\$29,345	\$523	\$13,558	-	\$15,264	-	-	-
54001 Veterans Services	\$1,370	\$85	\$407	\$67	\$811	-	-	-
63001 Cooperative Extension	\$1,248	\$43	\$365	-	\$840	-	-	-
72002 EDA Custodial Svcs	\$44,041	\$806	\$1,731	-	\$41,504	-	-	-
72003 EDA Maintenance Svcs	\$102,340	\$1,401	\$27,422	-	\$73,517	-	-	-
72004 EDA Real Estate	\$60,560	\$4,575	\$9,605	-	\$46,380	-	-	-
72005 EDA Project Management	\$21,444	\$515	\$1,388	\$33	\$19,508	-	-	-
72008 EDA Capital Projects	\$15,971	\$25	\$3,890	-	\$12,056	-	-	-
73003 Printing Services	\$4,815	\$221	\$2,966	-	\$1,628	-	-	-
73004 Supply Services	\$6,880	\$1,135	\$4,280	-	\$1,465	-	-	-
73005 Fleet Services	\$36,990	\$1,482	\$29,447	-	\$6,061	-	-	-
73006 Central Mail	\$3,424	\$246	\$2,185	-	\$993	-	-	-
73007 AB2766 Air Quality	\$1,632	\$22	\$235	-	\$261	-	-	-

County of Riverside
OMB A-87 Cost Allocation Plan

13001 Auditor Controller
Schedule 4.7

Summary of Allocated Costs (Continued)

Department	Total	Budget				Internal Audit Support	Internal Payroll Support	Internal Audit /Specialized Acctg Supt
		Preparation	Claims & Disb	Fixed Asset	General Acctg			
74001 Information Technology	\$55,597	\$3,810	\$6,672	-	\$45,115	-	-	-
74005 Business Systems Tech Architct	\$232	-	\$2	-	\$230	-	-	-
74006 RCIT Communications Solutions	\$61,557	\$672	\$6,909	\$41,638	\$12,338	-	-	-
74009 Geographical Info Systems (GIS)	\$1,529	\$127	\$226	-	\$1,176	-	-	-
925001 Coral Project	\$540	\$7	-	-	\$533	-	-	-
931104 Regional Parks & Open Space	\$55,489	\$1,232	\$30,063	-	\$24,194	-	-	-
933201 Trans Commission	\$624	\$2	\$37	-	\$585	-	-	-
937001 Van Horn Regional Treat JPA	\$1,350	\$5	\$77	-	\$123	-	-	-
938001 Children & Family First	\$2,802	\$1,451	(\$85)	-	\$1,436	-	-	-
943001 WRMD Operations	\$392	\$253	-	-	\$139	-	-	-
947200 Flood Cont Dist Admin	\$68,933	\$583	\$24,487	-	\$43,863	-	-	-
960001 Law Library	\$793	\$125	\$40	-	\$628	-	-	-
900101-915301 Various CSAs	\$36,109	\$645	\$19,814	-	\$15,650	-	-	-
All Other	\$53,456	-	\$14,877	-	\$34,439	-	-	-
2nd Alloc Remains	\$2	-	-	-	\$2	-	-	-
Totals	\$3,314,949	\$219,810	\$1,478,322	\$344,152	\$1,163,007	(\$27,890)	\$62,391	\$59,583
Direct Billed	\$818,574	-	\$2,597	-	\$150,982	\$187,000	\$375,000	-
Total Full Functional Cost	\$4,133,523	\$219,810	\$1,480,919	\$344,152	\$1,313,989	\$159,110	\$437,391	\$59,583
Less Direct Billed	(\$818,574)	-	(\$2,597)	-	(\$150,982)	(\$187,000)	(\$375,000)	-
Less CSD Amounts	(\$332,074)	(\$5,956)	(\$160,933)	(\$1,799)	(\$69,302)	\$27,890	(\$62,391)	(\$59,583)
Total Receiving Department Allocation	\$2,982,875	\$213,854	\$1,317,389	\$342,353	\$1,093,705	-	-	-

County of Riverside
OMB A-87 Cost Allocation Plan

13001 Auditor Controller
Schedule 4.7

Summary of Allocated Costs (Continued)

Department	Total	External Audit	Property Tax/ Unallowable
11001 County Executive Office	\$3,368	-	-
13001 Auditor Controller	\$122,889	-	-
13002 Internal Audit/Specialized Accounting	\$32,466	-	-
13003 Payroll	\$64,014	-	-
15001 County Counsel	\$11,871	-	-
11301 Human Resources	\$8,896	-	-
73001 Purchasing	\$2,124	-	-
72001 EDA FM - Admin	\$11,725	-	-
72006 EDA Energy	\$69,102	-	-
72007 EDA Parking	\$5,619	-	-
10001 Board of Supervisors	\$8,251	-	-
10002 Assessment Appeals Board	\$1,665	-	-
11003 Cont & Land Acq-ACO	\$123	-	-
11004 Pension Obligation	\$10	-	-
11009 Contribution to Trial Court	\$623	-	-
11010 Contribution to Other	\$617	-	-
11011 Contribution to Com	\$10	-	-
11014 County Contrib to Hlth & MH	\$189	-	-
11017 Domestic Violence	\$21	-	-
11021 Interest on Trans & Teeter	\$155	-	-
11022 Lease-Purchase Long Term	\$21	-	-
11029 Legislative Admin	\$874	-	-
11030 Leased Court Facilities	\$10	-	-
11033 Confidential Court Orders	\$138	-	-
11034 Teeter Debt Svc	\$192	-	-
11035 Mitigation Project	\$675	-	-
11036 Wc-Mshcp	\$338	-	-
11037 Dev Impact Fee Op Org	\$2,642	-	-
11038 EO Subfund Operations	\$635	-	-
11039 Court Facilities	\$609	-	-

County of Riverside
OMB A-87 Cost Allocation Plan

13001 Auditor Controller
Schedule 4.7

Summary of Allocated Costs (Continued)

Department	Total	External Audit	Property Tax/ Unallowable
11040 Pension Obligation Bonds	\$1,066	-	-
11042 Capital Impr Prog Cap	\$1,366	-	-
11043 Court Reporting Transcripts	\$2,382	-	-
11044 Grand Jury Admin	\$2,324	-	-
11050 National Pollutant Dschg Elim	\$422	-	-
11051 Tobacco Settlement	\$1,166	-	-
11060 Riv Co Low Income Health Program	\$164,403	-	-
11099 Indigent Defense	\$2,322	-	-
11303 Air Quality Division	\$1,715	-	-
11306 Self Administered	\$268	-	-
11307 Property Insurance	\$809	-	-
11308 Workers Compensation	\$89,325	-	-
11309 Malpractice Insurance	\$2,964	-	-
11310 Liability Insurance	\$13,156	-	-
11311 Unemployment Insurance	\$242	-	-
11312 STD Disability Insurance	\$242	-	-
11313 Safety Loss Control	\$1,089	-	-
11314 LTD Insurance ISF	\$71	-	-
11318 Temporary Assistance	\$2,281	-	-
11320 Exclusive Provider	\$42,872	-	-
11321 401A Internal Service Fund	\$169	-	-
11322 Employee Assistance	\$1,279	-	-
11325 Local Advantage Blythe Dental	\$172	-	-
11326 Local Advantage Plus Dental	\$237	-	-
11329 Occupational Health & Safety	\$2,579	-	-
11501 CFD Assess Dist Admin	\$673	-	-
12001 Assessor	\$12,046	-	-
12002 County Clerk Recorder	\$23,983	-	-
12003 Records Mgmt & Archives	\$3,775	-	-
12004 Integrated Prop Tax Mgt	\$2,470	-	-

County of Riverside
OMB A-87 Cost Allocation Plan

13001 Auditor Controller
Schedule 4.7

Summary of Allocated Costs (Continued)

Department	Total	External Audit	Property Tax/ Unallowable
14001 Treasurer-Tax Collector	\$30,891	-	-
17001 Registrar of Voters	\$13,119	-	-
19001 Economic Development Agency	\$6,874	-	-
19002 HUD-CDBG Home Grants	\$43,524	-	-
19003 Workforce Development	\$8,317	-	-
19004 Housing Authority	\$3,025	-	-
19005 Single Family Revenue	\$2,770	-	-
19006 Home Grant Program	\$1,640	-	-
19007 County Free Library	\$7,838	-	-
19008 Economic Development Agency	\$3,184	-	-
19009 Successor Agency to RDA old 934001	\$3,192	-	-
19010 Economic Development	\$3,496	-	-
19107 County Airports	\$6,664	-	-
19201 Fair & National Date Fest	\$5,110	-	-
19301 Edward Dean Museum	\$1,983	-	-
21001 Superior Court of CA	\$110	-	-
22001 District Attorney	\$35,237	-	-
22002 DA- Forensics	\$522	-	-
23001 Child Support Services	\$12,010	-	-
24001 Public Defender	\$10,956	-	-
24013 LOPD Capital Defenders	\$1,039	-	-
25001 Sheriff Administration	\$11,321	-	-
25002 Sheriff Support	\$108,140	-	-
25003 Sheriff Patrol	\$188,067	-	-
25004 Sheriff Corrections	\$99,965	-	-
25005 Sheriff Court Services	\$18,221	-	-
25006 CAC Security	\$873	-	-
25007 Training Center	\$15,399	-	-
25010 Sheriff Coroner	\$5,916	-	-
25011 Public Administration	\$2,790	-	-

County of Riverside
OMB A-87 Cost Allocation Plan

13001 Auditor Controller
Schedule 4.7

Summary of Allocated Costs (Continued)

Department	Total	External Audit	Property Tax/ Unallowable
25051 Sheriff Cal - ID	\$3,850	-	-
25052 Sheriff Cal - DNA	\$227	-	-
25053 Sheriff Cal - Photo	\$215	-	-
26001 Prob Juvenile Hall	\$55,316	-	-
26002 Probation	\$34,592	-	-
26004 Court Placement Care	\$766	-	-
26007 Prob: Admin & Support	\$7,985	-	-
27001 Cont & Land Aqu-Fire	\$485	-	-
27002 Fire Protection-Forest	\$122,310	-	-
27004 Fire Protection-Contract Svcs	\$21,673	-	-
28001 Agricultural Commisioner	\$3,065	-	-
29001 LAFCO - Local Agency	\$906	-	-
31002 Transportation Land Mgmt Agency	\$5,573	-	-
31003 Consolidated Counter	\$11,812	-	-
31005 Environmental Programs	\$1,673	-	-
31101 Building & Safety	\$8,289	-	-
31201 Planning	\$17,800	-	-
31301 Transportation	\$66,420	-	-
31302 Surveyor	\$2,992	-	-
31304 Supervisorial Dist No 4	\$407	-	-
31305 Trans Const Projects	\$26,639	-	-
31307 Transportation Equipment	\$16,834	-	-
31308 TLMA-ALUC	\$1,509	-	-
31401 Code Enforcement	\$8,833	-	-
41001 Mental Health Public Guardian	\$3,670	-	-
41002 Mental Health Treatment	\$81,229	-	-
41003 Mental Health Detention	\$3,095	-	-
41004 Mental Health Administration	\$17,243	-	-
41005 Mental Health Substance Abuse	\$11,034	-	-
42001 Public Health	\$103,332	-	-

County of Riverside
OMB A-87 Cost Allocation Plan

13001 Auditor Controller
Schedule 4.7

Summary of Allocated Costs (Continued)

Department	Total	External Audit	Property Tax/ Unallowable
42002 California Children	\$6,186	-	-
42004 Environmental Health	\$20,911	-	-
42006 Animal Control Services	\$30,847	-	-
42007 Public Health Ambulatory Care	\$31,791	-	-
43001 Riv Co Regional Medical Center	\$478,154	\$6,767	-
43002 Med Indigent Services	\$21,748	-	-
43003 Detention Health	\$4,730	-	-
45001 Waste Management	\$51,215	\$2,408	-
51001 DPSS Admin	(\$44,171)	-	-
51003 DPSS Categorical Aid	\$8,684	-	-
51004 DPSS Other Aid	\$2,596	-	-
51006 DPSS Homeless	\$543	-	-
52001 Local Initiative Admin DCA	\$6,793	-	-
52002 DCA Local Initiative	\$3,850	-	-
52003 DCA Other Programs	\$1,900	-	-
53001 Office of Aging	\$29,345	-	-
54001 Veterans Services	\$1,370	-	-
63001 Cooperative Extension	\$1,248	-	-
72002 EDA Custodial Svcs	\$44,041	-	-
72003 EDA Maintenance Svcs	\$102,340	-	-
72004 EDA Real Estate	\$60,560	-	-
72005 EDA Project Management	\$21,444	-	-
72008 EDA Capital Projects	\$15,971	-	-
73003 Printing Services	\$4,815	-	-
73004 Supply Services	\$6,880	-	-
73005 Fleet Services	\$36,990	-	-
73006 Central Mail	\$3,424	-	-
73007 AB2766 Air Quality	\$1,632	\$1,114	-
74001 Information Technology	\$55,597	-	-
74005 Business Systems Tech Architct	\$232	-	-

County of Riverside
OMB A-87 Cost Allocation Plan

13001 Auditor Controller
Schedule 4.7

Summary of Allocated Costs (Continued)

Department	Total	External Audit	Property Tax/ Unallowable
74006 RCIT Communications Solutions	\$61,557	-	-
74009 Geographical Info Systems (GIS)	\$1,529	-	-
925001 Coral Project	\$540	-	-
931104 Regional Parks & Open Space	\$55,489	-	-
933201 Trans Commission	\$624	-	-
937001 Van Horn Regional Treat JPA	\$1,350	\$1,145	-
938001 Children & Family First	\$2,802	-	-
943001 WRMD Operations	\$392	-	-
947200 Flood Cont Dist Admin	\$68,933	-	-
960001 Law Library	\$793	-	-
900101-915301 Various CSAs	\$36,109	-	-
All Other	\$53,456	\$4,140	-
2nd Alloc Remains	\$2	-	-
Totals	\$3,314,949	\$15,574	-
Direct Billed	\$818,574	\$102,995	-
Total Full Functional Cost	\$4,133,523	\$118,569	-
Less Direct Billed	(\$818,574)	(\$102,995)	-
Less CSD Amounts	(\$332,074)	-	-
Total Receiving Department Allocation	\$2,982,875	\$15,574	-

County of Riverside
OMB A-87 Cost Allocation Plan

13002 Internal Audit/Specialized Accounting
Schedule 5.1

Narratives

The Internal Audit division of the Auditor Controller's office conducts independent, objective operational audits of departments, offices and boards under the Board of Supervisors control and of any district whose funds in the County Treasury. The department provides consulting services to assist management in bringing systematic and disciplined approach to risk management and control.

Specialized Accounting Division prepares reviews and certifies reports for cost and revenue reimbursements. Exercises oversight over state mandated programs and inter-governmental cost recoupment programs. Prepares and reviews rate proposals, cost studies and cost allocation affecting County operations, incorporation/annexations, and fee development of community.

An adjustment of \$267,997 in salaries and \$103,447 in benefits was included in the financial statements. The expenditures were booked into 13001.

These Internal Audit/Specialized Accounting costs are represented by the following eight functions:

- Internal Audit Services -** allocates the costs of Internal Audit Services based on the number of hours spent per deptID.
- Cost Plan Prep -** allocates the cost of cost plan preparation based on expenditures per dept ID excluding capital and transfers.
- Rate Review -** allocates the cost of cost analysis based on the number of hours of rate review per deptID.
- Single Audit -** allocates the cost of the single audit based on the number of programs administered by county department.
- Single Audit Contract -** allocates the cost of the single audit contract directly to the departments supported based on direct billings.
- Courts -** allocates the cost of courts based on time spent by staff.
- SB 90/Unallow -** The SB 90 Mandated claims function is not further allocated based on the OMB A-87 guidelines
- External Audit -** allocates the cost of the external audit directly to the departments supported.

County of Riverside
OMB A-87 Cost Allocation Plan

13002 Internal Audit/Specialized Accounting
Schedule 5.2

Revenue Reconciliation

Account	Account Description	Amount	Off the Top	Direct Billed	General Government	Description
C/A	572800 Intra Misc	\$60,708	-	\$52,970	\$7,738	SB90 contract reimb unallow
Total for C/A		\$60,708	-	\$52,970	\$7,738	
REV	778280 Interfnd Reimb for Svcs	\$17,630	-	\$17,630	-	
Total for Rev		\$17,630	-	\$17,630	-	
Total per Books		\$78,338				
Less General Government		(\$7,738)				
Less Off the Top		-				
Less Direct Billed		(\$70,600)				
Difference		-				

County of Riverside
OMB A-87 Cost Allocation Plan

13002 Internal Audit/Specialized Accounting
Schedule 5.3

Labor Distribution Summary

Staff Name	Salary	Internal Audit					Single Audit Contract	Courts
		General Admin	Services	Cost Plan Prep	Rate Review	Single Audit		
Casillas, Rene	\$73,986	-	\$71,718	-	\$2,268	-	-	-
Markwardt, Beverly	\$62,689	\$49,523	-	-	\$1,023	-	-	-
Pendleton, Maria	\$42,628	-	\$37,679	\$197	\$295	\$197	-	\$664
Roman, Dorothea	\$3,699	-	\$3,699	-	-	-	-	-
Soriano, Teresita	\$65,732	\$680	-	\$23,172	\$11,435	\$15,483	-	\$13,945
Nangia, Sapna	\$7,841	-	\$7,841	-	-	-	-	-
Dominski, Russell	\$80,067	-	\$75,720	-	\$2,924	-	-	-
McGowin-Paul, Carmen	\$68,286	-	\$66,924	-	\$1,362	-	-	-
Ranosa, Maria Agnes	\$56,834	-	\$56,091	-	\$743	-	-	-
Ornelas, Thomas	\$60,992	-	\$59,176	-	\$1,816	-	-	-
Grau, Gerardo	\$59,701	-	\$58,943	-	\$758	-	-	-
Aguirre, Caroline	\$56,332	-	\$55,037	-	\$1,295	-	-	-
Cousineau, Mark	\$56,578	-	\$56,086	-	-	\$492	-	-
Gaonzalez, Anabel	\$17,455	-	\$17,455	-	-	-	-	-
Total	\$712,820	\$50,203	\$566,369	\$23,369	\$23,919	\$16,172	-	\$14,609
Total Percentage	100.000%	7.043%	79.455%	3.278%	3.356%	2.269%	-	2.049%

County of Riverside
OMB A-87 Cost Allocation Plan

13002 Internal Audit/Specialized Accounting
Schedule 5.3

Labor Distribution Summary (Continued)

Staff Name	Salary	SB 90/Unallow	External Audit
Casillas, Rene	\$73,986	-	-
Markwardt, Beverly	\$62,689	\$12,143	-
Pendleton, Maria	\$42,628	\$3,596	-
Roman, Dorothea	\$3,699	-	-
Soriano, Teresita	\$65,732	\$1,016	-
Nangia, Sapna	\$7,841	-	-
Dominski, Russell	\$80,067	\$1,423	-
McGowin-Paul, Carmen	\$68,286	-	-
Ranosa, Maria Agnes	\$56,834	-	-
Ornelas, Thomas	\$60,992	-	-
Grau, Gerardo	\$59,701	-	-
Aguirre, Caroline	\$56,332	-	-
Cousineau, Mark	\$56,578	-	-
Gaonzalez, Anabel	\$17,455	-	-
Total	\$712,820	\$18,178	-
Total Percentage	100.000%	2.550%	-

County of Riverside
OMB A-87 Cost Allocation Plan

13002 Internal Audit/Specialized Accounting
Schedule 5.4

Schedule of costs to be allocated

		Amount	General & Admin	Internal Audit Services	Cost Plan Prep	Rate Review	Single Audit	Single Audit Contract	Courts
Wages and Benefits		<i>Total %</i>	7.043%	79.455%	3.278%	3.356%	2.269%	-	2.050%
Salaries		\$707,626	\$49,837	\$562,243	\$23,199	\$23,745	\$16,054	-	\$14,503
Benefits		\$274,990	\$19,367	\$218,493	\$9,015	\$9,227	\$6,239	-	\$5,636
Wages and Benefits Subtotal		\$982,616	\$69,204	\$780,736	\$32,214	\$32,972	\$22,293	-	\$20,139
Services and Supplies		Dist							
524560 Auditing & Accounting	P	\$71,428	\$828	-	-	-	-	\$65,900	-
525440 Professional Services SB90 Mai	P	\$12,438	-	-	-	-	-	-	-
525440 Prof Svcs remaining	S	\$7,562	\$533	\$6,008	\$248	\$254	\$172	-	\$155
Other Services & Supplies	S	\$237,701	\$16,741	\$188,865	\$7,793	\$7,976	\$5,393	-	\$4,872
572800 Intra Misc	D	(\$65,408)	-	-	-	-	-	-	-
Services and Supplies Subtotal		\$263,721	\$18,102	\$194,873	\$8,041	\$8,230	\$5,565	\$65,900	\$5,027
Cost Adjustments									
572800 Intra Misc		\$65,408	-	-	-	-	-	-	-
Cost Adjustments Subtotal		\$65,408	-	-	-	-	-	-	-
Reallocate Admin			(\$87,306)	\$69,564	\$2,870	\$2,938	\$1,986	\$4,699	\$1,794
Functional Costs		\$1,311,745	-	\$1,045,173	\$43,125	\$44,140	\$29,844	\$70,599	\$26,960

County of Riverside
OMB A-87 Cost Allocation Plan

13002 Internal Audit/Specialized Accounting
Schedule 5.4

Schedule of costs to be allocated (Continued)

	Amount	SB 90/Unallow	External Audit
<i>Total %</i>		2.550%	-
Wages and Benefits			
Salaries	\$707,626	\$18,046	-
Benefits	\$274,990	\$7,013	-
Wages and Benefits Subtotal	\$982,616	\$25,059	-
Services and Supplies	Dist		
524560 Auditing & Accounting	P \$71,428	-	\$4,700
525440 Professional Services SB90 Mai	P \$12,438	\$12,438	-
525440 Prof Svcs remaining	S \$7,562	\$193	-
Other Services & Supplies	S \$237,701	\$6,062	-
572800 Intra Misc	D (\$65,408)	-	-
Services and Supplies Subtotal	\$263,721	\$18,693	\$4,700
Cost Adjustments			
572800 Intra Misc	\$65,408	-	-
Cost Adjustments Subtotal	\$65,408	-	-
Reallocate Admin		\$3,120	\$335
Functional Costs	\$1,311,745	\$46,872	\$5,035

County of Riverside
OMB A-87 Cost Allocation Plan

13002 Internal Audit/Specialized Accounting
Schedule 5.5

Service to Service Costs

Department	First Incoming	Second Incoming	Internal Audit Services	Cost Plan Prep	Rate Review	Single Audit	Single Audit Contract	Courts
Building Use Allowance	\$9,677	-	\$8,271	\$341	\$349	\$236	-	\$213
11001 County Executive Office	\$720	-	\$615	\$25	\$26	\$18	-	\$16
11001 County Executive Office	-	\$2	\$2	-	-	-	-	-
13001 Auditor Controller	\$24,454	-	\$20,903	\$863	\$883	\$598	-	\$539
13001 Auditor Controller	-	\$8,012	\$6,848	\$283	\$290	\$195	-	\$176
13002 Internal Audit/Specialized Accounting	-	\$14	\$12	-	\$1	-	-	-
13003 Payroll	-	\$45	\$38	\$2	\$2	\$1	-	\$1
11301 Human Resources	-	\$559	\$478	\$20	\$20	\$14	-	\$12
73001 Purchasing	-	\$180	\$154	\$6	\$6	\$4	-	\$4
72006 EDA Energy	-	\$9,586	\$8,194	\$338	\$346	\$234	-	\$211
Subtotals	\$34,851	\$18,398	\$45,515	\$1,878	\$1,923	\$1,300	-	\$1,172
Functional Costs	\$1,311,745		\$1,045,173	\$43,125	\$44,140	\$29,844	\$70,599	\$26,960
Total Allocated Costs	\$1,364,994		\$1,090,688	\$45,003	\$46,063	\$31,144	\$70,599	\$28,132

Default Salary % Distribution

County of Riverside
OMB A-87 Cost Allocation Plan

13002 Internal Audit/Specialized Accounting
Schedule 5.5

Service to Service Costs (Continued)

Department	First Incoming	Second Incoming	SB 90/Unallow	External Audit
Building Use Allowance	\$9,677	-	\$265	-
11001 County Executive Office	\$720	-	\$20	-
11001 County Executive Office	-	\$2	-	-
13001 Auditor Controller	\$24,454	-	\$671	-
13001 Auditor Controller	-	\$8,012	\$220	-
13002 Internal Audit/Specialized Accounting	-	\$14	-	-
13003 Payroll	-	\$45	\$1	-
11301 Human Resources	-	\$559	\$15	-
73001 Purchasing	-	\$180	\$5	-
72006 EDA Energy	-	\$9,586	\$263	-
Subtotals	\$34,851	\$18,398	\$1,460	-
Functional Costs	\$1,311,745		\$46,872	\$5,035
Total Allocated Costs	\$1,364,994		\$48,332	\$5,035
			Not Allocated	

Default Salary % Distribution

County of Riverside
OMB A-87 Cost Allocation Plan

13002 Internal Audit/Specialized Accounting
Schedule 5.6.1

Detail Allocations - Internal Audit Services

Department	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
13003 Payroll	113.00	1.532%	\$16,466	-	\$16,466	\$241	\$16,707
15001 County Counsel	15.50	0.210%	\$2,259	-	\$2,259	\$33	\$2,292
73001 Purchasing	2.00	0.027%	\$291	-	\$291	\$4	\$295
10002 Assessment Appeals Board	441.75	5.988%	\$64,369	-	\$64,369	\$942	\$65,311
12001 Assessor	59.50	0.807%	\$8,670	-	\$8,670	\$127	\$8,797
14001 Treasurer-Tax Collector	319.33	4.329%	\$46,531	-	\$46,531	\$681	\$47,212
17001 Registrar of Voters	513.50	6.961%	\$74,824	-	\$74,824	\$1,095	\$75,919
19001 Economic Development Agency	8.00	0.108%	\$1,166	-	\$1,166	\$17	\$1,183
19004 Housing Authority	35.75	0.485%	\$5,209	-	\$5,209	\$76	\$5,285
19007 County Free Library	39.25	0.532%	\$5,719	-	\$5,719	\$84	\$5,803
19107 County Airports	67.50	0.915%	\$9,836	-	\$9,836	\$144	\$9,980
19201 Fair & National Date Fest	300.25	4.070%	\$43,751	-	\$43,751	\$640	\$44,391
22001 District Attorney	69.90	0.948%	\$10,185	-	\$10,185	\$149	\$10,334
23001 Child Support Services	318.36	4.315%	\$46,389	-	\$46,389	\$679	\$47,068
24001 Public Defender	7.50	0.102%	\$1,093	-	\$1,093	\$16	\$1,109
25001 Sheriff Administration	185.75	2.518%	\$27,066	-	\$27,066	\$396	\$27,462
25010 Sheriff Coroner	393.50	5.334%	\$57,338	-	\$57,338	\$839	\$58,177
25011 Public Administration	201.00	2.725%	\$29,288	-	\$29,288	\$428	\$29,716
26002 Probation	575.09	7.795%	\$83,799	-	\$83,799	\$1,226	\$85,025
27002 Fire Protection-Forest	229.20	3.107%	\$33,398	-	\$33,398	\$489	\$33,887
28001 Agricultural Commissioner	7.00	0.095%	\$1,020	-	\$1,020	\$15	\$1,035
31101 Building & Safety	6.50	0.088%	\$947	-	\$947	\$14	\$961
31305 Trans Const Projects	60.50	0.820%	\$8,816	-	\$8,816	\$129	\$8,945
31308 TLMA-ALUC	25.00	0.339%	\$3,643	-	\$3,643	\$53	\$3,696
31401 Code Enforcement	348.50	4.724%	\$50,781	-	\$50,781	\$743	\$51,524
41004 Mental Health Administration	111.00	1.505%	\$16,174	-	\$16,174	\$237	\$16,411
42004 Environmental Health	.50	0.007%	\$73	-	\$73	\$1	\$74
42006 Animal Control Services	5.00	0.068%	\$729	-	\$729	\$11	\$740
43001 Riv Co Regional Medical Center	51.95	0.704%	\$7,570	-	\$7,570	\$111	\$7,681

County of Riverside
OMB A-87 Cost Allocation Plan

13002 Internal Audit/Specialized Accounting
Schedule 5.6.1

Detail Allocations - Internal Audit Services (Continued)

Department	Allocation Units	Allocated Percent	1st Allocation	DirectBilled	Department Allocation	2nd Allocation	Total
51001 DPSS Admin	115.75	1.569%	\$16,866	-	\$16,866	\$247	\$17,113
52002 DCA Local Initiative	16.75	0.227%	\$2,441	-	\$2,441	\$36	\$2,477
53001 Office of Aging	619.08	8.392%	\$90,209	-	\$90,209	\$1,320	\$91,529
63001 Cooperative Extension	128.75	1.745%	\$18,761	-	\$18,761	\$274	\$19,035
72004 EDA Real Estate	40.50	0.549%	\$5,901	-	\$5,901	\$86	\$5,987
72005 EDA Project Management	22.40	0.304%	\$3,264	-	\$3,264	\$48	\$3,312
73005 Fleet Services	507.50	6.879%	\$73,950	-	\$73,950	\$1,082	\$75,032
74001 Information Technology	1,188.10	16.105%	\$173,123	-	\$173,123	\$2,533	\$175,656
931104 Regional Parks & Open Space	76.85	1.042%	\$11,198	-	\$11,198	\$164	\$11,362
938001 Children & Family First	38.20	0.518%	\$5,566	-	\$5,566	\$81	\$5,647
947200 Flood Cont Dist Admin	104.75	1.420%	\$15,264	-	\$15,264	\$223	\$15,487
All Other	7.00	0.095%	\$1,020	-	\$1,020	\$15	\$1,035
SubTotal	7,377.21	100.000%	\$1,074,963	-	\$1,074,963	\$15,729	\$1,090,692
Direct Billed					-		-
Total Full Functional Cost					\$1,074,963		\$1,090,692

Allocation Basis: Audit Costs per department based on hours spent per deptID

County of Riverside
OMB A-87 Cost Allocation Plan

13002 Internal Audit/Specialized Accounting
Schedule 5.6.2

Detail Allocations - Cost Plan Prep

Department	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
11001 County Executive Office	4,924,179	0.161%	\$71	-	\$71	-	\$71
13001 Auditor Controller	7,249,908	0.237%	\$105	-	\$105	-	\$105
13002 Internal Audit/Specialized Accounting	940,272	0.031%	\$14	-	\$14	-	\$14
13003 Payroll	2,140,126	0.070%	\$31	-	\$31	-	\$31
15001 County Counsel	11,169,517	0.364%	\$162	-	\$162	\$2	\$164
11301 Human Resources	19,753,009	0.644%	\$286	-	\$286	\$4	\$290
73001 Purchasing	2,330,506	0.076%	\$34	-	\$34	-	\$34
72001 EDA FM - Admin	4,039,253	0.132%	\$58	-	\$58	\$1	\$59
72006 EDA Energy	29,148,099	0.951%	\$422	-	\$422	\$6	\$428
72007 EDA Parking	1,786,022	0.058%	\$26	-	\$26	-	\$26
10001 Board of Supervisors	7,715,254	0.252%	\$112	-	\$112	\$2	\$114
10002 Assessment Appeals Board	639,426	0.021%	\$9	-	\$9	-	\$9
11003 Cont & Land Acq-ACO	47	0.000%	-	-	-	-	-
11009 Contribution to Trial Court	1,891	0.000%	-	-	-	-	-
11010 Contribution to Other	1,258,263	0.041%	\$18	-	\$18	-	\$18
11014 County Contrib to Hlth & MH	95	0.000%	-	-	-	-	-
11021 Interest on Trans & Teeter	61,129	0.002%	\$1	-	\$1	-	\$1
11029 Legislative Admin	1,402,226	0.046%	\$20	-	\$20	-	\$20
11033 Confidential Court Orders	484,285	0.016%	\$7	-	\$7	-	\$7
11034 Teeter Debt Svc	187,245	0.006%	\$3	-	\$3	-	\$3
11035 Mitigation Project	13	0.000%	-	-	-	-	-
11036 Wc-Mshcp	2,827,421	0.092%	\$41	-	\$41	\$1	\$42
11037 Dev Impact Fee Op Org	1,117,801	0.036%	\$16	-	\$16	-	\$16
11038 EO Subfund Operations	1,069,858	0.035%	\$15	-	\$15	-	\$15
11039 Court Facilities	1,489,930	0.049%	\$22	-	\$22	-	\$22
11040 Pension Obligation Bonds	5,000,378	0.163%	\$72	-	\$72	\$1	\$73
11042 Capital Impr Prog Cap	5,073,976	0.166%	\$73	-	\$73	\$1	\$74
11043 Court Reporting Transcripts	1,137,816	0.037%	\$16	-	\$16	-	\$16
11044 Grand Jury Admin	544,175	0.018%	\$8	-	\$8	-	\$8

County of Riverside
OMB A-87 Cost Allocation Plan

13002 Internal Audit/Specialized Accounting
Schedule 5.6.2

Detail Allocations - Cost Plan Prep (Continued)

Department	Allocation Units	Allocated Percent	1st Allocation	DirectBilled	Department Allocation	2nd Allocation	Total
11050 National Pollutant Dschg Elim	809,857	0.026%	\$12	-	\$12	-	\$12
11051 Tobacco Settlement	13,528,659	0.441%	\$196	-	\$196	\$3	\$199
11060 Riv Co Low Income Health Program	201,600	0.007%	\$3	-	\$3	-	\$3
11099 Indigent Defense	10,665,742	0.348%	\$154	-	\$154	\$2	\$156
11303 Air Quality Division	721,958	0.024%	\$10	-	\$10	-	\$10
11306 Self Administered	415,313	0.014%	\$6	-	\$6	-	\$6
11307 Property Insurance	6,229,844	0.203%	\$90	-	\$90	\$1	\$91
11308 Workers Compensation	6,486,201	0.212%	\$94	-	\$94	\$1	\$95
11309 Malpractice Insurance	1,613,116	0.053%	\$23	-	\$23	-	\$23
11310 Liability Insurance	8,456,651	0.276%	\$122	-	\$122	\$2	\$124
11311 Unemployment Insurance	202,760	0.007%	\$3	-	\$3	-	\$3
11312 STD Disability Insurance	285,560	0.009%	\$4	-	\$4	-	\$4
11313 Safety Loss Control	1,954,791	0.064%	\$28	-	\$28	-	\$28
11318 Temporary Assistance	5,076,827	0.166%	\$73	-	\$73	\$1	\$74
11320 Exclusive Provider	13,345,657	0.435%	\$193	-	\$193	\$3	\$196
11321 401A Internal Service Fund	5,923	0.000%	-	-	-	-	-
11322 Employee Assistance	1,172,934	0.038%	\$17	-	\$17	-	\$17
11325 Local Advantage Blythe Dental	2,244	0.000%	-	-	-	-	-
11326 Local Advantage Plus Dental	71,422	0.002%	\$1	-	\$1	-	\$1
11329 Occupational Health & Safety	4,790,900	0.156%	\$69	-	\$69	\$1	\$70
11501 CFD Assess Dist Admin	552,924	0.018%	\$8	-	\$8	-	\$8
12001 Assessor	23,201,418	0.757%	\$336	-	\$336	\$5	\$341
12002 County Clerk Recorder	15,667,158	0.511%	\$227	-	\$227	\$3	\$230
12003 Records Mgmt & Archives	1,578,513	0.052%	\$23	-	\$23	-	\$23
12004 Integrated Prop Tax Mgt	4,875,041	0.159%	\$71	-	\$71	\$1	\$72
14001 Treasurer-Tax Collector	12,804,100	0.418%	\$185	-	\$185	\$3	\$188
17001 Registrar of Voters	8,007,152	0.261%	\$116	-	\$116	\$2	\$118
19001 Economic Development Agency	5,294,830	0.173%	\$77	-	\$77	\$1	\$78
19002 HUD-CDBG Home Grants	542,111	0.018%	\$8	-	\$8	-	\$8

County of Riverside
OMB A-87 Cost Allocation Plan

13002 Internal Audit/Specialized Accounting
Schedule 5.6.2

Detail Allocations - Cost Plan Prep (Continued)

Department	Allocation Units	Allocated Percent	1st Allocation	DirectBilled	Department Allocation	2nd Allocation	Total
19003 Workforce Development	14,298,552	0.467%	\$207	-	\$207	\$3	\$210
19004 Housing Authority	10,432,574	0.340%	\$151	-	\$151	\$2	\$153
19005 Single Family Revenue	3,435,572	0.112%	\$50	-	\$50	\$1	\$51
19006 Home Grant Program	241,528	0.008%	\$3	-	\$3	-	\$3
19007 County Free Library	5,309,492	0.173%	\$77	-	\$77	\$1	\$78
19008 Economic Development Agency	200,018	0.007%	\$3	-	\$3	-	\$3
19009 Successor Agency to RDA old 934001	2,138,827	0.070%	\$31	-	\$31	-	\$31
19010 Economic Development	2,888,740	0.094%	\$42	-	\$42	\$1	\$43
19107 County Airports	1,612,618	0.053%	\$23	-	\$23	-	\$23
19201 Fair & National Date Fest	3,451,221	0.113%	\$50	-	\$50	\$1	\$51
19301 Edward Dean Museum	289,529	0.009%	\$4	-	\$4	-	\$4
22001 District Attorney	102,852,264	3.356%	\$1,488	-	\$1,488	\$22	\$1,510
22002 DA- Forensics	486,990	0.016%	\$7	-	\$7	-	\$7
23001 Child Support Services	33,345,828	1.088%	\$483	-	\$483	\$7	\$490
24001 Public Defender	32,856,801	1.072%	\$475	-	\$475	\$7	\$482
24013 LOPD Capital Defenders	1,399,578	0.046%	\$20	-	\$20	-	\$20
25001 Sheriff Administration	12,481,469	0.407%	\$181	-	\$181	\$3	\$184
25002 Sheriff Support	40,305,109	1.315%	\$583	-	\$583	\$9	\$592
25003 Sheriff Patrol	291,268,482	9.503%	\$4,215	-	\$4,215	\$62	\$4,277
25004 Sheriff Corrections	190,429,857	6.213%	\$2,756	-	\$2,756	\$41	\$2,797
25005 Sheriff Court Services	26,601,990	0.868%	\$385	-	\$385	\$6	\$391
25006 CAC Security	627,364	0.020%	\$9	-	\$9	-	\$9
25007 Training Center	12,501,354	0.408%	\$181	-	\$181	\$3	\$184
25010 Sheriff Coroner	8,699,691	0.284%	\$126	-	\$126	\$2	\$128
25011 Public Administration	1,595,197	0.052%	\$23	-	\$23	-	\$23
25051 Sheriff Cal - ID	4,025,242	0.131%	\$58	-	\$58	\$1	\$59
25052 Sheriff Cal - DNA	741,952	0.024%	\$11	-	\$11	-	\$11
25053 Sheriff Cal - Photo	155,597	0.005%	\$2	-	\$2	-	\$2
26001 Prob Juvenile Hall	34,232,636	1.117%	\$495	-	\$495	\$7	\$502

County of Riverside
OMB A-87 Cost Allocation Plan

13002 Internal Audit/Specialized Accounting
Schedule 5.6.2

Detail Allocations - Cost Plan Prep (Continued)

Department	Allocation Units	Allocated Percent	1st Allocation	DirectBilled	Department Allocation	2nd Allocation	Total
26002 Probation	42,650,279	1.392%	\$617	-	\$617	\$9	\$626
26004 Court Placement Care	19,867	0.001%	-	-	-	-	-
26007 Prob: Admin & Support	9,575,755	0.312%	\$139	-	\$139	\$2	\$141
27001 Cont & Land Aqu-Fire	5,603	0.000%	-	-	-	-	-
27002 Fire Protection-Forest	106,497,446	3.475%	\$1,541	-	\$1,541	\$23	\$1,564
27004 Fire Protection-Contract Svcs	74,901,231	2.444%	\$1,084	-	\$1,084	\$16	\$1,100
28001 Agricultural Commisioner	5,127,700	0.167%	\$74	-	\$74	\$1	\$75
29001 LAFCO - Local Agency	710,043	0.023%	\$10	-	\$10	-	\$10
31002 Transportation Land Mgmt Agency	6,227,389	0.203%	\$90	-	\$90	\$1	\$91
31003 Consolidated Counter	1,547,433	0.050%	\$22	-	\$22	-	\$22
31005 Environmental Programs	946,974	0.031%	\$14	-	\$14	-	\$14
31101 Building & Safety	4,298,390	0.140%	\$62	-	\$62	\$1	\$63
31201 Planning	4,434,162	0.145%	\$64	-	\$64	\$1	\$65
31301 Transportation	45,190,882	1.474%	\$654	-	\$654	\$10	\$664
31302 Surveyor	4,123,531	0.135%	\$60	-	\$60	\$1	\$61
31304 Supervisorial Dist No 4	1,148,702	0.037%	\$17	-	\$17	-	\$17
31305 Trans Const Projects	152,113,502	4.963%	\$2,201	-	\$2,201	\$32	\$2,233
31307 Transportation Equipment	5,658,930	0.185%	\$82	-	\$82	\$1	\$83
31308 TLMA-ALUC	451,003	0.015%	\$7	-	\$7	-	\$7
31401 Code Enforcement	10,579,629	0.345%	\$153	-	\$153	\$2	\$155
41001 Mental Health Public Guardian	3,962,840	0.129%	\$57	-	\$57	\$1	\$58
41002 Mental Health Treatment	111,117,174	3.625%	\$1,608	-	\$1,608	\$24	\$1,632
41003 Mental Health Detention	7,489,599	0.244%	\$108	-	\$108	\$2	\$110
41004 Mental Health Administration	27,328,732	0.892%	\$395	-	\$395	\$6	\$401
41005 Mental Health Substance Abuse	12,163,390	0.397%	\$176	-	\$176	\$3	\$179
42001 Public Health	68,494,207	2.235%	\$991	-	\$991	\$15	\$1,006
42002 California Children	16,023,526	0.523%	\$232	-	\$232	\$3	\$235
42004 Environmental Health	23,010,005	0.751%	\$333	-	\$333	\$5	\$338
42006 Animal Control Services	19,668,037	0.642%	\$285	-	\$285	\$4	\$289

County of Riverside
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13002 Internal Audit/Specialized Accounting
Schedule 5.6.2

Detail Allocations - Cost Plan Prep (Continued)

Department	Allocation Units	Allocated Percent	1st Allocation	DirectBilled	Department Allocation	2nd Allocation	Total
42007 Public Health Ambulatory Care	29,001,968	0.946%	\$420	-	\$420	\$6	\$426
43001 Riv Co Regional Medical Center	457,438,256	14.925%	\$6,620	-	\$6,620	\$97	\$6,717
43002 Med Indigent Services	3,420,008	0.112%	\$49	-	\$49	\$1	\$50
43003 Detention Health	21,819,478	0.712%	\$316	-	\$316	\$5	\$321
45001 Waste Management	57,615,605	1.880%	\$834	-	\$834	\$12	\$846
51001 DPSS Admin	346,329,170	11.300%	\$5,012	-	\$5,012	\$74	\$5,086
51006 DPSS Homeless	137,755	0.004%	\$2	-	\$2	-	\$2
52001 Local Initiative Admin DCA	2,045,510	0.067%	\$30	-	\$30	-	\$30
52002 DCA Local Initiative	1,579,338	0.052%	\$23	-	\$23	-	\$23
52003 DCA Other Programs	458,883	0.015%	\$7	-	\$7	-	\$7
53001 Office of Aging	7,291,265	0.238%	\$106	-	\$106	\$2	\$108
54001 Veterans Services	1,182,357	0.039%	\$17	-	\$17	-	\$17
63001 Cooperative Extension	592,140	0.019%	\$9	-	\$9	-	\$9
72002 EDA Custodial Svcs	11,222,807	0.366%	\$162	-	\$162	\$2	\$164
72003 EDA Maintenance Svcs	19,542,983	0.638%	\$283	-	\$283	\$4	\$287
72004 EDA Real Estate	63,780,149	2.081%	\$923	-	\$923	\$14	\$937
72005 EDA Project Management	7,172,995	0.234%	\$104	-	\$104	\$2	\$106
72008 EDA Capital Projects	346,607	0.011%	\$5	-	\$5	-	\$5
73003 Printing Services	3,087,051	0.101%	\$45	-	\$45	\$1	\$46
73004 Supply Services	15,821,055	0.516%	\$229	-	\$229	\$3	\$232
73005 Fleet Services	20,667,417	0.674%	\$299	-	\$299	\$4	\$303
73006 Central Mail	3,424,970	0.112%	\$50	-	\$50	\$1	\$51
73007 AB2766 Air Quality	297,945	0.010%	\$4	-	\$4	-	\$4
74001 Information Technology	53,110,602	1.733%	\$769	-	\$769	\$11	\$780
74006 RCIT Communications Solutions	9,359,050	0.305%	\$135	-	\$135	\$2	\$137
74009 Geographical Info Systems (GIS)	1,762,727	0.058%	\$26	-	\$26	-	\$26
925001 Coral Project	102,555	0.003%	\$1	-	\$1	-	\$1
931104 Regional Parks & Open Space	17,181,452	0.561%	\$249	-	\$249	\$4	\$253
933201 Trans Commission	23,942	0.001%	-	-	-	-	-

County of Riverside
OMB A-87 Cost Allocation Plan

13002 Internal Audit/Specialized Accounting
Schedule 5.6.2

Detail Allocations - Cost Plan Prep (Continued)

Department	Allocation Units	Allocated Percent	1st Allocation	DirectBilled	Department Allocation	2nd Allocation	Total
937001 Van Horn Regional Treat JPA	68,366	0.002%	\$1	-	\$1	-	\$1
938001 Children & Family First	20,229,136	0.660%	\$293	-	\$293	\$4	\$297
943001 WRMD Operations	3,535,001	0.115%	\$51	-	\$51	\$1	\$52
947200 Flood Cont Dist Admin	8,131,981	0.265%	\$118	-	\$118	\$2	\$120
960001 Law Library	1,729,434	0.056%	\$25	-	\$25	-	\$25
900101-915301 Various CSAs	8,982,813	0.293%	\$130	-	\$130	\$2	\$132
2nd Alloc Remains	-	-	-	-	-	\$6	\$6
SubTotal	3,064,918,130	100.000%	\$44,353	-	\$44,353	\$649	\$45,002
Direct Billed						-	-
Total Full Functional Cost					\$44,353		\$45,002

Allocation Basis: Expenditures per dept ID excluding capital, transfers, and debt

County of Riverside
OMB A-87 Cost Allocation Plan

13002 Internal Audit/Specialized Accounting
Schedule 5.6.3

Detail Allocations - Rate Review

Department	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
13001 Auditor Controller	1,502	6.282%	\$2,852	-	\$2,852	-	\$2,852
13003 Payroll	748	3.129%	\$1,420	-	\$1,420	\$22	\$1,442
15001 County Counsel	293	1.225%	\$556	-	\$556	\$9	\$565
11301 Human Resources	227	0.949%	\$431	-	\$431	\$7	\$438
11307 Property Insurance	227	0.949%	\$431	-	\$431	\$7	\$438
11308 Workers Compensation	227	0.949%	\$431	-	\$431	\$7	\$438
11309 Malpractice Insurance	227	0.949%	\$431	-	\$431	\$7	\$438
11310 Liability Insurance	227	0.949%	\$431	-	\$431	\$7	\$438
11311 Unemployment Insurance	227	0.949%	\$431	-	\$431	\$7	\$438
11312 STD Disability Insurance	227	0.949%	\$431	-	\$431	\$7	\$438
11318 Temporary Assistance	227	0.949%	\$431	-	\$431	\$7	\$438
12003 Records Mgmt & Archives	450	1.882%	\$854	-	\$854	\$13	\$867
14001 Treasurer-Tax Collector	239	1.000%	\$454	-	\$454	\$7	\$461
25003 Sheriff Patrol	2,737	11.448%	\$5,197	-	\$5,197	\$81	\$5,278
31003 Consolidated Counter	688	2.878%	\$1,306	-	\$1,306	\$20	\$1,326
31005 Environmental Programs	688	2.878%	\$1,306	-	\$1,306	\$20	\$1,326
31101 Building & Safety	688	2.878%	\$1,306	-	\$1,306	\$20	\$1,326
31201 Planning	688	2.878%	\$1,306	-	\$1,306	\$20	\$1,326
31301 Transportation	688	2.878%	\$1,306	-	\$1,306	\$20	\$1,326
31302 Surveyor	688	2.878%	\$1,306	-	\$1,306	\$20	\$1,326
31401 Code Enforcement	688	2.878%	\$1,306	-	\$1,306	\$20	\$1,326
42004 Environmental Health	3,312	13.853%	\$6,289	-	\$6,289	\$98	\$6,387
72002 EDA Custodial Svcs	567	2.371%	\$1,077	-	\$1,077	\$17	\$1,094
72003 EDA Maintenance Svcs	567	2.371%	\$1,077	-	\$1,077	\$17	\$1,094
72004 EDA Real Estate	567	2.371%	\$1,077	-	\$1,077	\$17	\$1,094
72005 EDA Project Management	567	2.371%	\$1,077	-	\$1,077	\$17	\$1,094
73003 Printing Services	324	1.355%	\$615	-	\$615	\$10	\$625
73004 Supply Services	324	1.355%	\$615	-	\$615	\$10	\$625
73005 Fleet Services	324	1.355%	\$615	-	\$615	\$10	\$625

County of Riverside
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13002 Internal Audit/Specialized Accounting
Schedule 5.6.3

Detail Allocations - Rate Review (Continued)

Department	Allocation Units	Allocated Percent	1st Allocation	DirectBilled	Department Allocation	2nd Allocation	Total
73006 Central Mail	323	1.351%	\$613	-	\$613	\$10	\$623
74001 Information Technology	2,971	12.426%	\$5,641	-	\$5,641	\$88	\$5,729
74006 RCIT Communications Solutions	1,462	6.115%	\$2,776	-	\$2,776	\$43	\$2,819
SubTotal	23,909	100.000%	\$45,395	-	\$45,395	\$665	\$46,060
Direct Billed					-		-
Total Full Functional Cost					\$45,395		\$46,060

Allocation Basis: Direct hours based on rate review

County of Riverside
OMB A-87 Cost Allocation Plan

13002 Internal Audit/Specialized Accounting
Schedule 5.6.4

Detail Allocations - Single Audit

Department	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
19002 HUD-CDBG Home Grants	5	3.086%	\$947	-	\$947	\$14	\$961
19003 Workforce Development	4	2.469%	\$758	-	\$758	\$11	\$769
19107 County Airports	6	3.704%	\$1,137	-	\$1,137	\$17	\$1,154
22001 District Attorney	13	8.025%	\$2,463	-	\$2,463	\$36	\$2,499
23001 Child Support Services	1	0.617%	\$189	-	\$189	\$3	\$192
25003 Sheriff Patrol	22	13.580%	\$4,169	-	\$4,169	\$61	\$4,230
26002 Probation	4	2.469%	\$758	-	\$758	\$11	\$769
27002 Fire Protection-Forest	12	7.407%	\$2,274	-	\$2,274	\$33	\$2,307
31305 Trans Const Projects	10	6.173%	\$1,895	-	\$1,895	\$28	\$1,923
41002 Mental Health Treatment	13	8.025%	\$2,463	-	\$2,463	\$36	\$2,499
42001 Public Health	32	19.753%	\$6,063	-	\$6,063	\$88	\$6,151
42002 California Children	2	1.235%	\$379	-	\$379	\$6	\$385
42004 Environmental Health	1	0.617%	\$189	-	\$189	\$3	\$192
43001 Riv Co Regional Medical Center	2	1.235%	\$379	-	\$379	\$6	\$385
51001 DPSS Admin	15	9.259%	\$2,842	-	\$2,842	\$41	\$2,883
51006 DPSS Homeless	5	3.086%	\$947	-	\$947	\$14	\$961
52001 Local Initiative Admin DCA	1	0.617%	\$189	-	\$189	\$3	\$192
52002 DCA Local Initiative	2	1.235%	\$379	-	\$379	\$6	\$385
52003 DCA Other Programs	1	0.617%	\$189	-	\$189	\$3	\$192
53001 Office of Aging	11	6.790%	\$2,084	-	\$2,084	\$30	\$2,114
SubTotal	162	100.000%	\$30,693	-	\$30,693	\$450	\$31,143
Direct Billed					-		-
Total Full Functional Cost					\$30,693		\$31,143

Allocation Basis: Number of Programs by department

County of Riverside
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13002 Internal Audit/Specialized Accounting
Schedule 5.6.5

Detail Allocations - Single Audit Contract

Department	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
72006 EDA Energy	8,787	13.334%	\$9,414	(\$8,787)	\$627	-	\$627
19002 HUD-CDBG Home Grants	8,787	13.334%	\$9,414	(\$8,787)	\$627	-	\$627
41001 Mental Health Public Guardian	9,578	14.534%	\$10,261	(\$9,578)	\$683	-	\$683
51001 DPSS Admin	29,905	45.379%	\$32,037	(\$29,905)	\$2,132	-	\$2,132
53001 Office of Aging	8,843	13.419%	\$9,474	(\$8,843)	\$631	-	\$631
SubTotal	65,900	100.000%	\$70,600	(\$65,900)	\$4,700	-	\$4,700
Direct Billed					\$65,900		\$65,900
Total Full Functional Cost					\$70,600		\$70,600

Allocation Basis: Direct Identified

County of Riverside
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13002 Internal Audit/Specialized Accounting
Schedule 5.6.6

Detail Allocations - Courts

Department	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
924001 Trial Court Operations	100	100.000%	\$27,728	-	\$27,728	\$404	\$28,132
SubTotal	100	100.000%	\$27,728	-	\$27,728	\$404	\$28,132
Direct Billed						-	-
Total Full Functional Cost					\$27,728		\$28,132

Allocation Basis: Direct Identified

County of Riverside
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13002 Internal Audit/Specialized Accounting
Schedule 5.6.7

Detail Allocations - External Audit

Department	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
14001 Treasurer-Tax Collector	4,700	100.000%	\$5,035	(\$4,700)	\$335	-	\$335
SubTotal	4,700	100.000%	\$5,035	(\$4,700)	\$335	-	\$335
Direct Billed					\$4,700		\$4,700
Total Full Functional Cost					\$5,035		\$5,035

Allocation Basis: Direct Identified

County of Riverside
OMB A-87 Cost Allocation Plan

13002 Internal Audit/Specialized Accounting
Schedule 5.7

Summary of Allocated Costs

Department	Total	Internal Audit Services	Cost Plan Prep	Rate Review	Single Audit	Single Audit Contract	Courts	SB 90/Unallow
11001 County Executive Office	\$71	-	\$71	-	-	-	-	-
13001 Auditor Controller	\$2,957	-	\$105	\$2,852	-	-	-	-
13002 Internal Audit/Specialized Accounting	\$14	-	\$14	-	-	-	-	-
13003 Payroll	\$18,180	\$16,707	\$31	\$1,442	-	-	-	-
15001 County Counsel	\$3,021	\$2,292	\$164	\$565	-	-	-	-
11301 Human Resources	\$728	-	\$290	\$438	-	-	-	-
73001 Purchasing	\$329	\$295	\$34	-	-	-	-	-
72001 EDA FM - Admin	\$59	-	\$59	-	-	-	-	-
72006 EDA Energy	\$1,055	-	\$428	-	-	\$627	-	-
72007 EDA Parking	\$26	-	\$26	-	-	-	-	-
Subtotal for CSD	\$26,440	\$19,294	\$1,222	\$5,297	-	\$627	-	-
10001 Board of Supervisors	\$114	-	\$114	-	-	-	-	-
10002 Assessment Appeals Board	\$65,320	\$65,311	\$9	-	-	-	-	-
11010 Contribution to Other	\$18	-	\$18	-	-	-	-	-
11021 Interest on Trans & Teeter	\$1	-	\$1	-	-	-	-	-
11029 Legislative Admin	\$20	-	\$20	-	-	-	-	-
11033 Confidential Court Orders	\$7	-	\$7	-	-	-	-	-
11034 Teeter Debt Svc	\$3	-	\$3	-	-	-	-	-
11036 Wc-Mshcp	\$42	-	\$42	-	-	-	-	-
11037 Dev Impact Fee Op Org	\$16	-	\$16	-	-	-	-	-
11038 EO Subfund Operations	\$15	-	\$15	-	-	-	-	-
11039 Court Facilities	\$22	-	\$22	-	-	-	-	-
11040 Pension Obligation Bonds	\$73	-	\$73	-	-	-	-	-
11042 Capital Impr Prog Cap	\$74	-	\$74	-	-	-	-	-
11043 Court Reporting Transcripts	\$16	-	\$16	-	-	-	-	-
11044 Grand Jury Admin	\$8	-	\$8	-	-	-	-	-
11050 National Pollutant Dschg Elim	\$12	-	\$12	-	-	-	-	-
11051 Tobacco Settlement	\$199	-	\$199	-	-	-	-	-
11060 Riv Co Low Income Health Program	\$3	-	\$3	-	-	-	-	-

County of Riverside
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13002 Internal Audit/Specialized Accounting
Schedule 5.7

Summary of Allocated Costs (Continued)

Department	Total	Internal Audit Services	Cost Plan Prep	Rate Review	Single Audit	Single Audit Contract	Courts	SB 90/Unallow
11099 Indigent Defense	\$156	-	\$156	-	-	-	-	-
11303 Air Quality Division	\$10	-	\$10	-	-	-	-	-
11306 Self Administered	\$6	-	\$6	-	-	-	-	-
11307 Property Insurance	\$529	-	\$91	\$438	-	-	-	-
11308 Workers Compensation	\$533	-	\$95	\$438	-	-	-	-
11309 Malpractice Insurance	\$461	-	\$23	\$438	-	-	-	-
11310 Liability Insurance	\$562	-	\$124	\$438	-	-	-	-
11311 Unemployment Insurance	\$441	-	\$3	\$438	-	-	-	-
11312 STD Disability Insurance	\$442	-	\$4	\$438	-	-	-	-
11313 Safety Loss Control	\$28	-	\$28	-	-	-	-	-
11318 Temporary Assistance	\$512	-	\$74	\$438	-	-	-	-
11320 Exclusive Provider	\$196	-	\$196	-	-	-	-	-
11322 Employee Assistance	\$17	-	\$17	-	-	-	-	-
11326 Local Advantage Plus Dental	\$1	-	\$1	-	-	-	-	-
11329 Occupational Health & Safety	\$70	-	\$70	-	-	-	-	-
11501 CFD Assess Dist Admin	\$8	-	\$8	-	-	-	-	-
12001 Assessor	\$9,138	\$8,797	\$341	-	-	-	-	-
12002 County Clerk Recorder	\$230	-	\$230	-	-	-	-	-
12003 Records Mgmt & Archives	\$890	-	\$23	\$867	-	-	-	-
12004 Integrated Prop Tax Mgt	\$72	-	\$72	-	-	-	-	-
14001 Treasurer-Tax Collector	\$48,196	\$47,212	\$188	\$461	-	-	-	-
17001 Registrar of Voters	\$76,037	\$75,919	\$118	-	-	-	-	-
19001 Economic Development Agency	\$1,261	\$1,183	\$78	-	-	-	-	-
19002 HUD-CDBG Home Grants	\$1,596	-	\$8	-	\$961	\$627	-	-
19003 Workforce Development	\$979	-	\$210	-	\$769	-	-	-
19004 Housing Authority	\$5,438	\$5,285	\$153	-	-	-	-	-
19005 Single Family Revenue	\$51	-	\$51	-	-	-	-	-
19006 Home Grant Program	\$3	-	\$3	-	-	-	-	-
19007 County Free Library	\$5,881	\$5,803	\$78	-	-	-	-	-
19008 Economic Development Agency	\$3	-	\$3	-	-	-	-	-

County of Riverside
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13002 Internal Audit/Specialized Accounting
Schedule 5.7

Summary of Allocated Costs (Continued)

Department	Total	Internal Audit Services	Cost Plan Prep	Rate Review	Single Audit	Single Audit Contract	Courts	SB 90/Unallow
19009 Successor Agency to RDA old 934001	\$31	-	\$31	-	-	-	-	-
19010 Economic Development	\$43	-	\$43	-	-	-	-	-
19107 County Airports	\$11,157	\$9,980	\$23	-	\$1,154	-	-	-
19201 Fair & National Date Fest	\$44,442	\$44,391	\$51	-	-	-	-	-
19301 Edward Dean Museum	\$4	-	\$4	-	-	-	-	-
22001 District Attorney	\$14,343	\$10,334	\$1,510	-	\$2,499	-	-	-
22002 DA- Forensics	\$7	-	\$7	-	-	-	-	-
23001 Child Support Services	\$47,750	\$47,068	\$490	-	\$192	-	-	-
24001 Public Defender	\$1,591	\$1,109	\$482	-	-	-	-	-
24013 LOPD Capital Defenders	\$20	-	\$20	-	-	-	-	-
25001 Sheriff Administration	\$27,646	\$27,462	\$184	-	-	-	-	-
25002 Sheriff Support	\$592	-	\$592	-	-	-	-	-
25003 Sheriff Patrol	\$13,785	-	\$4,277	\$5,278	\$4,230	-	-	-
25004 Sheriff Corrections	\$2,797	-	\$2,797	-	-	-	-	-
25005 Sheriff Court Services	\$391	-	\$391	-	-	-	-	-
25006 CAC Security	\$9	-	\$9	-	-	-	-	-
25007 Training Center	\$184	-	\$184	-	-	-	-	-
25010 Sheriff Coroner	\$58,305	\$58,177	\$128	-	-	-	-	-
25011 Public Administration	\$29,739	\$29,716	\$23	-	-	-	-	-
25051 Sheriff Cal - ID	\$59	-	\$59	-	-	-	-	-
25052 Sheriff Cal - DNA	\$11	-	\$11	-	-	-	-	-
25053 Sheriff Cal - Photo	\$2	-	\$2	-	-	-	-	-
26001 Prob Juvenile Hall	\$502	-	\$502	-	-	-	-	-
26002 Probation	\$86,420	\$85,025	\$626	-	\$769	-	-	-
26007 Prob: Admin & Support	\$141	-	\$141	-	-	-	-	-
27002 Fire Protection-Forest	\$37,758	\$33,887	\$1,564	-	\$2,307	-	-	-
27004 Fire Protection-Contract Svcs	\$1,100	-	\$1,100	-	-	-	-	-
28001 Agricultural Commissioner	\$1,110	\$1,035	\$75	-	-	-	-	-
29001 LAFCO - Local Agency	\$10	-	\$10	-	-	-	-	-
31002 Transportation Land Mgmt Agency	\$91	-	\$91	-	-	-	-	-

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13002 Internal Audit/Specialized Accounting
Schedule 5.7

Summary of Allocated Costs (Continued)

Department	Total	Internal Audit Services	Cost Plan Prep	Rate Review	Single Audit	Single Audit Contract	Courts	SB 90/Unallow
31003 Consolidated Counter	\$1,348	-	\$22	\$1,326	-	-	-	-
31005 Environmental Programs	\$1,340	-	\$14	\$1,326	-	-	-	-
31101 Building & Safety	\$2,350	\$961	\$63	\$1,326	-	-	-	-
31201 Planning	\$1,391	-	\$65	\$1,326	-	-	-	-
31301 Transportation	\$1,990	-	\$664	\$1,326	-	-	-	-
31302 Surveyor	\$1,387	-	\$61	\$1,326	-	-	-	-
31304 Supervisorial Dist No 4	\$17	-	\$17	-	-	-	-	-
31305 Trans Const Projects	\$13,101	\$8,945	\$2,233	-	\$1,923	-	-	-
31307 Transportation Equipment	\$83	-	\$83	-	-	-	-	-
31308 TLMA-ALUC	\$3,703	\$3,696	\$7	-	-	-	-	-
31401 Code Enforcement	\$53,005	\$51,524	\$155	\$1,326	-	-	-	-
41001 Mental Health Public Guardian	\$741	-	\$58	-	-	\$683	-	-
41002 Mental Health Treatment	\$4,131	-	\$1,632	-	\$2,499	-	-	-
41003 Mental Health Detention	\$110	-	\$110	-	-	-	-	-
41004 Mental Health Administration	\$16,812	\$16,411	\$401	-	-	-	-	-
41005 Mental Health Substance Abuse	\$179	-	\$179	-	-	-	-	-
42001 Public Health	\$7,157	-	\$1,006	-	\$6,151	-	-	-
42002 California Children	\$620	-	\$235	-	\$385	-	-	-
42004 Environmental Health	\$6,991	\$74	\$338	\$6,387	\$192	-	-	-
42006 Animal Control Services	\$1,029	\$740	\$289	-	-	-	-	-
42007 Public Health Ambulatory Care	\$426	-	\$426	-	-	-	-	-
43001 Riv Co Regional Medical Center	\$14,783	\$7,681	\$6,717	-	\$385	-	-	-
43002 Med Indigent Services	\$50	-	\$50	-	-	-	-	-
43003 Detention Health	\$321	-	\$321	-	-	-	-	-
45001 Waste Management	\$846	-	\$846	-	-	-	-	-
51001 DPSS Admin	\$27,214	\$17,113	\$5,086	-	\$2,883	\$2,132	-	-
51006 DPSS Homeless	\$963	-	\$2	-	\$961	-	-	-
52001 Local Initiative Admin DCA	\$222	-	\$30	-	\$192	-	-	-
52002 DCA Local Initiative	\$2,885	\$2,477	\$23	-	\$385	-	-	-
52003 DCA Other Programs	\$199	-	\$7	-	\$192	-	-	-

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13002 Internal Audit/Specialized Accounting
Schedule 5.7

Summary of Allocated Costs (Continued)

Department	Total	Internal Audit Services	Cost Plan Prep	Rate Review	Single Audit	Single Audit Contract	Courts	SB 90/Unallow
53001 Office of Aging	\$94,382	\$91,529	\$108	-	\$2,114	\$631	-	-
54001 Veterans Services	\$17	-	\$17	-	-	-	-	-
63001 Cooperative Extension	\$19,044	\$19,035	\$9	-	-	-	-	-
72002 EDA Custodial Svcs	\$1,258	-	\$164	\$1,094	-	-	-	-
72003 EDA Maintenance Svcs	\$1,381	-	\$287	\$1,094	-	-	-	-
72004 EDA Real Estate	\$8,018	\$5,987	\$937	\$1,094	-	-	-	-
72005 EDA Project Management	\$4,512	\$3,312	\$106	\$1,094	-	-	-	-
72008 EDA Capital Projects	\$5	-	\$5	-	-	-	-	-
73003 Printing Services	\$671	-	\$46	\$625	-	-	-	-
73004 Supply Services	\$857	-	\$232	\$625	-	-	-	-
73005 Fleet Services	\$75,960	\$75,032	\$303	\$625	-	-	-	-
73006 Central Mail	\$674	-	\$51	\$623	-	-	-	-
73007 AB2766 Air Quality	\$4	-	\$4	-	-	-	-	-
74001 Information Technology	\$182,165	\$175,656	\$780	\$5,729	-	-	-	-
74006 RCIT Communications Solutions	\$2,956	-	\$137	\$2,819	-	-	-	-
74009 Geographical Info Systems (GIS)	\$26	-	\$26	-	-	-	-	-
924001 Trial Court Operations	\$28,132	-	-	-	-	-	\$28,132	-
925001 Coral Project	\$1	-	\$1	-	-	-	-	-
931104 Regional Parks & Open Space	\$11,615	\$11,362	\$253	-	-	-	-	-
937001 Van Horn Regional Treat JPA	\$1	-	\$1	-	-	-	-	-
938001 Children & Family First	\$5,944	\$5,647	\$297	-	-	-	-	-
943001 WRMD Operations	\$52	-	\$52	-	-	-	-	-
947200 Flood Cont Dist Admin	\$15,607	\$15,487	\$120	-	-	-	-	-
960001 Law Library	\$25	-	\$25	-	-	-	-	-
900101-915301 Various CSAs	\$132	-	\$132	-	-	-	-	-
All Other	\$1,035	\$1,035	-	-	-	-	-	-
2nd Alloc Remains	\$6	-	\$6	-	-	-	-	-

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Schedule 5.7

Summary of Allocated Costs (Continued)

Department	Total	Internal Audit Services	Cost Plan Prep	Rate Review	Single Audit	Single Audit Contract	Courts	SB 90/Unallow
Totals	\$1,246,064	\$1,090,692	\$45,002	\$46,060	\$31,143	\$4,700	\$28,132	-
Direct Billed	\$70,600	-	-	-	-	\$65,900	-	-
Total Full Functional Cost	\$1,316,664	\$1,090,692	\$45,002	\$46,060	\$31,143	\$70,600	\$28,132	-
Less Direct Billed	(\$70,600)	-	-	-	-	(\$65,900)	-	-
Less CSD Amounts	(\$26,440)	(\$19,294)	(\$1,222)	(\$5,297)	-	(\$627)	-	-
Total Receiving Department Allocation	\$1,219,624	\$1,071,398	\$43,780	\$40,763	\$31,143	\$4,073	\$28,132	-

County of Riverside
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13002 Internal Audit/Specialized Accounting
Schedule 5.7

Summary of Allocated Costs (Continued)

Department	Total	External Audit
11001 County Executive Office	\$71	-
13001 Auditor Controller	\$2,957	-
13002 Internal Audit/Specialized Accounting	\$14	-
13003 Payroll	\$18,180	-
15001 County Counsel	\$3,021	-
11301 Human Resources	\$728	-
73001 Purchasing	\$329	-
72001 EDA FM - Admin	\$59	-
72006 EDA Energy	\$1,055	-
72007 EDA Parking	\$26	-
10001 Board of Supervisors	\$114	-
10002 Assessment Appeals Board	\$65,320	-
11010 Contribution to Other	\$18	-
11021 Interest on Trans & Teeter	\$1	-
11029 Legislative Admin	\$20	-
11033 Confidential Court Orders	\$7	-
11034 Teeter Debt Svc	\$3	-
11036 Wc-Mshcp	\$42	-
11037 Dev Impact Fee Op Org	\$16	-
11038 EO Subfund Operations	\$15	-
11039 Court Facilities	\$22	-
11040 Pension Obligation Bonds	\$73	-
11042 Capital Impr Prog Cap	\$74	-
11043 Court Reporting Transcripts	\$16	-
11044 Grand Jury Admin	\$8	-
11050 National Pollutant Dschg Elim	\$12	-
11051 Tobacco Settlement	\$199	-
11060 Riv Co Low Income Health Program	\$3	-
11099 Indigent Defense	\$156	-
11303 Air Quality Division	\$10	-

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13002 Internal Audit/Specialized Accounting
Schedule 5.7

Summary of Allocated Costs (Continued)

Department	Total	External Audit
11306 Self Administered	\$6	-
11307 Property Insurance	\$529	-
11308 Workers Compensation	\$533	-
11309 Malpractice Insurance	\$461	-
11310 Liability Insurance	\$562	-
11311 Unemployment Insurance	\$441	-
11312 STD Disability Insurance	\$442	-
11313 Safety Loss Control	\$28	-
11318 Temporary Assistance	\$512	-
11320 Exclusive Provider	\$196	-
11322 Employee Assistance	\$17	-
11326 Local Advantage Plus Dental	\$1	-
11329 Occupational Health & Safety	\$70	-
11501 CFD Assess Dist Admin	\$8	-
12001 Assessor	\$9,138	-
12002 County Clerk Recorder	\$230	-
12003 Records Mgmt & Archives	\$890	-
12004 Integrated Prop Tax Mgt	\$72	-
14001 Treasurer-Tax Collector	\$48,196	\$335
17001 Registrar of Voters	\$76,037	-
19001 Economic Development Agency	\$1,261	-
19002 HUD-CDBG Home Grants	\$1,596	-
19003 Workforce Development	\$979	-
19004 Housing Authority	\$5,438	-
19005 Single Family Revenue	\$51	-
19006 Home Grant Program	\$3	-
19007 County Free Library	\$5,881	-
19008 Economic Development Agency	\$3	-
19009 Successor Agency to RDA old 934001	\$31	-
19010 Economic Development	\$43	-

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13002 Internal Audit/Specialized Accounting
Schedule 5.7

Summary of Allocated Costs (Continued)

Department	Total	External Audit
19107 County Airports	\$11,157	-
19201 Fair & National Date Fest	\$44,442	-
19301 Edward Dean Museum	\$4	-
22001 District Attorney	\$14,343	-
22002 DA- Forensics	\$7	-
23001 Child Support Services	\$47,750	-
24001 Public Defender	\$1,591	-
24013 LOPD Capital Defenders	\$20	-
25001 Sheriff Administration	\$27,646	-
25002 Sheriff Support	\$592	-
25003 Sheriff Patrol	\$13,785	-
25004 Sheriff Corrections	\$2,797	-
25005 Sheriff Court Services	\$391	-
25006 CAC Security	\$9	-
25007 Training Center	\$184	-
25010 Sheriff Coroner	\$58,305	-
25011 Public Administration	\$29,739	-
25051 Sheriff Cal - ID	\$59	-
25052 Sheriff Cal - DNA	\$11	-
25053 Sheriff Cal - Photo	\$2	-
26001 Prob Juvenile Hall	\$502	-
26002 Probation	\$86,420	-
26007 Prob: Admin & Support	\$141	-
27002 Fire Protection-Forest	\$37,758	-
27004 Fire Protection-Contract Svcs	\$1,100	-
28001 Agricultural Commisioner	\$1,110	-
29001 LAFCO - Local Agency	\$10	-
31002 Transportation Land Mgmt Agency	\$91	-
31003 Consolidated Counter	\$1,348	-
31005 Environmental Programs	\$1,340	-

County of Riverside
OMB A-87 Cost Allocation Plan

13002 Internal Audit/Specialized Accounting
Schedule 5.7

Summary of Allocated Costs (Continued)

Department	Total	External Audit
31101 Building & Safety	\$2,350	-
31201 Planning	\$1,391	-
31301 Transportation	\$1,990	-
31302 Surveyor	\$1,387	-
31304 Supervisorial Dist No 4	\$17	-
31305 Trans Const Projects	\$13,101	-
31307 Transportation Equipment	\$83	-
31308 TLMA-ALUC	\$3,703	-
31401 Code Enforcement	\$53,005	-
41001 Mental Health Public Guardian	\$741	-
41002 Mental Health Treatment	\$4,131	-
41003 Mental Health Detention	\$110	-
41004 Mental Health Administration	\$16,812	-
41005 Mental Health Substance Abuse	\$179	-
42001 Public Health	\$7,157	-
42002 California Children	\$620	-
42004 Environmental Health	\$6,991	-
42006 Animal Control Services	\$1,029	-
42007 Public Health Ambulatory Care	\$426	-
43001 Riv Co Regional Medical Center	\$14,783	-
43002 Med Indigent Services	\$50	-
43003 Detention Health	\$321	-
45001 Waste Management	\$846	-
51001 DPSS Admin	\$27,214	-
51006 DPSS Homeless	\$963	-
52001 Local Initiative Admin DCA	\$222	-
52002 DCA Local Initiative	\$2,885	-
52003 DCA Other Programs	\$199	-
53001 Office of Aging	\$94,382	-
54001 Veterans Services	\$17	-

County of Riverside
OMB A-87 Cost Allocation Plan

13002 Internal Audit/Specialized Accounting
Schedule 5.7

Summary of Allocated Costs (Continued)

Department	Total	External Audit
63001 Cooperative Extension	\$19,044	-
72002 EDA Custodial Svcs	\$1,258	-
72003 EDA Maintenance Svcs	\$1,381	-
72004 EDA Real Estate	\$8,018	-
72005 EDA Project Management	\$4,512	-
72008 EDA Capital Projects	\$5	-
73003 Printing Services	\$671	-
73004 Supply Services	\$857	-
73005 Fleet Services	\$75,960	-
73006 Central Mail	\$674	-
73007 AB2766 Air Quality	\$4	-
74001 Information Technology	\$182,165	-
74006 RCIT Communications Solutions	\$2,956	-
74009 Geographical Info Systems (GIS)	\$26	-
924001 Trial Court Operations	\$28,132	-
925001 Coral Project	\$1	-
931104 Regional Parks & Open Space	\$11,615	-
937001 Van Horn Regional Treat JPA	\$1	-
938001 Children & Family First	\$5,944	-
943001 WRMD Operations	\$52	-
947200 Flood Cont Dist Admin	\$15,607	-
960001 Law Library	\$25	-
900101-915301 Various CSAs	\$132	-
All Other	\$1,035	-
2nd Alloc Remains	\$6	-

County of Riverside
OMB A-87 Cost Allocation Plan

13002 Internal Audit/Specialized Accounting
Schedule 5.7

Summary of Allocated Costs (Continued)

Department	Total	External Audit
Totals	\$1,246,064	\$335
Direct Billed	\$70,600	\$4,700
Total Full Functional Cost	\$1,316,664	\$5,035
Less Direct Billed	(\$70,600)	(\$4,700)
Less CSD Amounts	(\$26,440)	-
Total Receiving Department Allocation	\$1,219,624	\$335

Narratives

13003 Payroll
Schedule 6.1

The Payroll division is a division of the Auditor-Controller's office. This division is responsible for the processing of paychecks for the entire County.

Payroll - Allocates the costs of Payroll by the number of payroll checks issued.

County of Riverside
OMB A-87 Cost Allocation Plan

13003 Payroll
Schedule 6.2

Revenue Reconciliation

Account	Account Description	Amount	Off the Top	Direct Billed	General Government	Description
C/A	573900 Intra Payroll Dist	\$1,318,990	-	\$1,318,990	-	
Total for C/A		\$1,318,990	-	\$1,318,990	-	
REV	770500 Auditor Accounting Fees	\$615	-	-	\$615	Subpoena fees- unallowed
REV	770510 Auditor Garnishment Fee	\$33,592	-	-	\$33,592	Unallowed Rev Garnishment
REV	770520 Payroll Services- County	\$612,582	-	\$612,582	-	Outside agency- unallow
REV	777520 Reimb For Services	\$34,325	-	-	\$34,325	State Disability Payroll Charges - unallowed
REV	778420 Interfnd Acctg Auditing Fees	\$144,829	-	\$144,829	-	
REV	781500 Outdated Warrants	\$2,194	-	\$6	\$2,188	PY unallowed
Total for Rev		\$828,137	-	\$757,417	\$70,720	

Total per Books	\$2,147,127
Less General Government	(\$70,720)
Less Off the Top	-
Less Direct Billed	(\$2,076,407)
Difference	-

County of Riverside
OMB A-87 Cost Allocation Plan

13003 Payroll
Schedule 6.3

Labor Distribution Summary

No Labor Distribution

County of Riverside
OMB A-87 Cost Allocation Plan

13003 Payroll
Schedule 6.4

Schedule of costs to be allocated

	Amount	General & Admin	Payroll
<i>Total %</i>		-	100.000%
Wages and Benefits			
Salaries	\$1,123,883	-	\$1,123,883
Benefits	\$485,366	-	\$485,366
Wages and Benefits Subtotal	\$1,609,249	-	\$1,609,249
Services and Supplies	Dist		
Services & Supplies	P \$530,877	-	\$530,877
573900 Intra Payroll Dist	D (\$1,318,990)	-	-
Equipment	D -	-	-
Office Equipment	P \$6,404	-	\$6,404
Services and Supplies Subtotal	(\$781,709)	-	\$537,281
Cost Adjustments			
573900 Intra Payroll Dist	\$1,318,990	-	-
Equipment	-	-	-
rev off the top	-	-	-
Cost Adjustments Subtotal	\$1,318,990	-	-
Reallocate Admin		-	-
Functional Costs	\$2,146,530	-	\$2,146,530

County of Riverside
OMB A-87 Cost Allocation Plan

13003 Payroll
Schedule 6.5

Service to Service Costs

Department	First Incoming	Second Incoming	Payroll
Building Use Allowance	\$22,599	-	\$22,599
Equipment Use Allowance	\$871	-	\$871
11001 County Executive Office	\$1,639	-	\$1,639
11001 County Executive Office	-	\$6	\$6
13001 Auditor Controller	\$47,982	-	\$47,982
13001 Auditor Controller	-	\$16,032	\$16,032
13002 Internal Audit/Specialized Accounting	\$17,917	-	\$17,917
13002 Internal Audit/Specialized Accounting	-	\$263	\$263
13003 Payroll	-	\$163	\$163
11301 Human Resources	-	\$1,392	\$1,392
73001 Purchasing	-	\$109	\$109
72006 EDA Energy	-	\$14,217	\$14,217
Subtotals	\$91,008	\$32,182	\$123,190
Functional Costs	\$2,146,530		\$2,146,530
Total Allocated Costs	\$2,269,720		\$2,269,720

Default Percentage Distribution

County of Riverside
OMB A-87 Cost Allocation Plan

13003 Payroll
Schedule 6.6.1

Detail Allocations - Payroll

Department	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
11001 County Executive Office	495	0.114%	\$2,545	(\$2,345)	\$200	-	\$200
13001 Auditor Controller	1,212	0.278%	\$6,231	(\$5,736)	\$495	-	\$495
13002 Internal Audit/Specialized Accounting	109	0.025%	\$560	(\$515)	\$45	-	\$45
13003 Payroll	394	0.091%	\$2,026	(\$1,863)	\$163	-	\$163
15001 County Counsel	1,344	0.309%	\$6,909	(\$6,361)	\$548	\$100	\$648
11301 Human Resources	3,251	0.747%	\$16,713	(\$15,388)	\$1,325	\$242	\$1,567
73001 Purchasing	389	0.089%	\$2,000	(\$1,840)	\$160	\$29	\$189
72001 EDA FM - Admin	674	0.155%	\$3,465	(\$3,192)	\$273	\$50	\$323
72006 EDA Energy	86	0.020%	\$442	(\$407)	\$35	\$6	\$41
72007 EDA Parking	401	0.092%	\$2,061	(\$1,897)	\$164	\$30	\$194
10001 Board of Supervisors	1,189	0.273%	\$6,113	(\$5,628)	\$485	\$88	\$573
10002 Assessment Appeals Board	230	0.053%	\$1,182	(\$1,088)	\$94	\$17	\$111
11038 EO Subfund Operations	26	0.006%	\$134	(\$123)	\$11	\$2	\$13
11044 Grand Jury Admin	20	0.005%	\$103	(\$95)	\$8	\$1	\$9
11050 National Pollutant Dschg Elim	40	0.009%	\$206	(\$189)	\$17	\$3	\$20
11303 Air Quality Division	64	0.015%	\$329	(\$303)	\$26	\$5	\$31
11307 Property Insurance	26	0.006%	\$134	(\$123)	\$11	\$2	\$13
11308 Workers Compensation	953	0.219%	\$4,899	(\$4,511)	\$388	\$71	\$459
11309 Malpractice Insurance	52	0.012%	\$267	(\$246)	\$21	\$4	\$25
11310 Liability Insurance	684	0.157%	\$3,516	(\$3,237)	\$279	\$51	\$330
11313 Safety Loss Control	391	0.090%	\$2,010	(\$1,851)	\$159	\$29	\$188
11318 Temporary Assistance	1,109	0.255%	\$5,701	(\$5,248)	\$453	\$82	\$535
11320 Exclusive Provider	1,005	0.231%	\$5,167	(\$4,757)	\$410	\$75	\$485
11322 Employee Assistance	279	0.064%	\$1,434	(\$1,320)	\$114	\$21	\$135
11329 Occupational Health & Safety	652	0.150%	\$3,352	(\$3,086)	\$266	\$48	\$314
11501 CFD Assess Dist Admin	105	0.024%	\$540	(\$497)	\$43	\$8	\$51
12001 Assessor	3,970	0.912%	\$20,409	(\$18,793)	\$1,616	\$295	\$1,911
12002 County Clerk Recorder	3,671	0.843%	\$18,872	(\$17,379)	\$1,493	\$273	\$1,766
12003 Records Mgmt & Archives	410	0.094%	\$2,108	(\$1,941)	\$167	\$30	\$197

County of Riverside
OMB A-87 Cost Allocation Plan

13003 Payroll
Schedule 6.6.1

Detail Allocations - Payroll (Continued)

Department	Allocation Units	Allocated Percent	1st Allocation	DirectBilled	Department Allocation	2nd Allocation	Total
12004 Integrated Prop Tax Mgt	441	0.101%	\$2,267	(\$2,087)	\$180	\$33	\$213
14001 Treasurer-Tax Collector	2,003	0.460%	\$10,297	(\$9,481)	\$816	\$149	\$965
17001 Registrar of Voters	454	0.104%	\$2,334	(\$2,151)	\$183	\$34	\$217
19001 Economic Development Agency	-	-	-	(\$5,903)	(\$5,903)	-	(\$5,903)
19003 Workforce Development	3,201	0.735%	\$16,456	(\$15,151)	\$1,305	\$238	\$1,543
19004 Housing Authority	2,917	0.670%	\$14,996	(\$13,806)	\$1,190	\$217	\$1,407
19007 County Free Library	210	0.048%	\$1,080	(\$994)	\$86	\$16	\$102
19107 County Airports	223	0.051%	\$1,146	(\$1,055)	\$91	\$17	\$108
19201 Fair & National Date Fest	556	0.128%	\$2,858	(\$2,631)	\$227	\$41	\$268
19301 Edward Dean Museum	59	0.014%	\$303	(\$279)	\$24	\$4	\$28
22001 District Attorney	14,241	3.272%	\$73,211	(\$67,418)	\$5,793	\$1,058	\$6,851
23001 Child Support Services	6,519	1.498%	\$33,513	(\$30,863)	\$2,650	\$484	\$3,134
24001 Public Defender	4,429	1.018%	\$22,769	(\$20,968)	\$1,801	\$329	\$2,130
24013 LOPD Capital Defenders	199	0.046%	\$1,023	(\$942)	\$81	\$15	\$96
25001 Sheriff Administration	1,132	0.260%	\$5,819	(\$5,358)	\$461	\$84	\$545
25002 Sheriff Support	6,600	1.516%	\$33,930	(\$31,243)	\$2,687	\$490	\$3,177
25003 Sheriff Patrol	33,950	7.800%	\$174,533	(\$160,717)	\$13,816	\$2,523	\$16,339
25004 Sheriff Corrections	29,129	6.693%	\$149,749	(\$137,895)	\$11,854	\$2,165	\$14,019
25005 Sheriff Court Services	3,944	0.906%	\$20,276	(\$18,670)	\$1,606	\$293	\$1,899
25006 CAC Security	60	0.014%	\$308	(\$284)	\$24	\$4	\$28
25007 Training Center	1,321	0.304%	\$6,791	(\$6,252)	\$539	\$98	\$637
25010 Sheriff Coroner	1,085	0.249%	\$5,578	(\$5,136)	\$442	\$81	\$523
25011 Public Administration	296	0.068%	\$1,522	(\$1,400)	\$122	\$22	\$144
25051 Sheriff Cal - ID	727	0.167%	\$3,737	(\$3,441)	\$296	\$54	\$350
26001 Prob Juvenile Hall	6,720	1.544%	\$34,547	(\$31,811)	\$2,736	\$499	\$3,235
26002 Probation	8,546	1.964%	\$43,934	(\$40,454)	\$3,480	\$635	\$4,115
26007 Prob: Admin & Support	1,630	0.375%	\$8,380	(\$7,716)	\$664	\$121	\$785
27002 Fire Protection-Forest	4,118	0.946%	\$21,170	(\$19,493)	\$1,677	\$306	\$1,983
27004 Fire Protection-Contract Svcs	414	0.095%	\$2,128	(\$1,958)	\$170	\$31	\$201

County of Riverside
OMB A-87 Cost Allocation Plan

13003 Payroll
Schedule 6.6.1

Detail Allocations - Payroll (Continued)

Department	Allocation Units	Allocated Percent	1st Allocation	DirectBilled	Department Allocation	2nd Allocation	Total
28001 Agricultural Commissioner	972	0.223%	\$4,997	(\$4,601)	\$396	\$72	\$468
29001 LAFCO - Local Agency	161	0.037%	\$828	(\$762)	\$66	\$12	\$78
31002 Transportation Land Mgmt Agency	907	0.208%	\$4,663	(\$4,293)	\$370	\$67	\$437
31003 Consolidated Counter	364	0.084%	\$1,871	(\$1,723)	\$148	\$27	\$175
31005 Environmental Programs	242	0.056%	\$1,244	(\$1,146)	\$98	\$18	\$116
31101 Building & Safety	1,065	0.245%	\$5,475	(\$5,041)	\$434	\$79	\$513
31201 Planning	474	0.109%	\$2,437	(\$2,242)	\$195	\$35	\$230
31301 Transportation	7,609	1.748%	\$39,117	(\$36,014)	\$3,103	\$565	\$3,668
31302 Surveyor	835	0.192%	\$4,293	(\$3,952)	\$341	\$62	\$403
31307 Transportation Equipment	565	0.130%	\$2,905	(\$2,674)	\$231	\$42	\$273
31308 TLMA-ALUC	123	0.028%	\$632	(\$583)	\$49	\$9	\$58
31401 Code Enforcement	1,636	0.376%	\$8,411	(\$7,748)	\$663	\$122	\$785
41001 Mental Health Public Guardian	600	0.138%	\$3,085	(\$2,842)	\$243	\$45	\$288
41002 Mental Health Treatment	16,201	3.722%	\$83,288	(\$76,690)	\$6,598	\$1,204	\$7,802
41003 Mental Health Detention	1,232	0.283%	\$6,334	(\$5,831)	\$503	\$92	\$595
41004 Mental Health Administration	4,543	1.044%	\$23,355	(\$21,504)	\$1,851	\$338	\$2,189
41005 Mental Health Substance Abuse	2,493	0.573%	\$12,816	(\$11,803)	\$1,013	\$185	\$1,198
42001 Public Health	11,075	2.545%	\$56,935	(\$52,432)	\$4,503	\$823	\$5,326
42002 California Children	2,847	0.654%	\$14,636	(\$13,478)	\$1,158	\$212	\$1,370
42004 Environmental Health	3,824	0.879%	\$19,659	(\$18,104)	\$1,555	\$284	\$1,839
42006 Animal Control Services	3,841	0.882%	\$19,746	(\$18,181)	\$1,565	\$285	\$1,850
42007 Public Health Ambulatory Care	5,490	1.261%	\$28,224	(\$25,991)	\$2,233	\$408	\$2,641
43001 Riv Co Regional Medical Center	84,761	19.474%	\$435,747	(\$401,185)	\$34,562	\$6,299	\$40,861
43002 Med Indigent Services	1,108	0.255%	\$5,696	(\$5,245)	\$451	\$82	\$533
43003 Detention Health	2,473	0.568%	\$12,713	(\$11,705)	\$1,008	\$184	\$1,192
45001 Waste Management	4,250	0.976%	\$21,849	(\$20,115)	\$1,734	\$316	\$2,050
51001 DPSS Admin	74,605	17.141%	\$383,536	(\$353,178)	\$30,358	\$5,544	\$35,902
52001 Local Initiative Admin DCA	737	0.169%	\$3,789	(\$3,489)	\$300	\$55	\$355
52002 DCA Local Initiative	618	0.142%	\$3,177	(\$2,925)	\$252	\$46	\$298

County of Riverside
OMB A-87 Cost Allocation Plan

13003 Payroll
Schedule 6.6.1

Detail Allocations - Payroll (Continued)

Department	Allocation Units	Allocated Percent	1st Allocation	DirectBilled	Department Allocation	2nd Allocation	Total
52003 DCA Other Programs	33	0.008%	\$170	(\$156)	\$14	\$2	\$16
53001 Office of Aging	3,285	0.755%	\$16,888	(\$15,549)	\$1,339	\$244	\$1,583
54001 Veterans Services	270	0.062%	\$1,388	(\$1,277)	\$111	\$20	\$131
63001 Cooperative Extension	86	0.020%	\$442	(\$406)	\$36	\$6	\$42
72002 EDA Custodial Svcs	4,627	1.063%	\$23,787	(\$21,899)	\$1,888	\$344	\$2,232
72003 EDA Maintenance Svcs	4,015	0.922%	\$20,641	(\$19,003)	\$1,638	\$298	\$1,936
72004 EDA Real Estate	758	0.174%	\$3,897	(\$3,588)	\$309	\$56	\$365
72005 EDA Project Management	509	0.117%	\$2,617	(\$2,412)	\$205	\$38	\$243
73003 Printing Services	490	0.113%	\$2,519	(\$2,319)	\$200	\$36	\$236
73004 Supply Services	312	0.072%	\$1,604	(\$1,477)	\$127	\$23	\$150
73005 Fleet Services	1,312	0.301%	\$6,745	(\$6,210)	\$535	\$98	\$633
73006 Central Mail	253	0.058%	\$1,301	(\$1,197)	\$104	\$19	\$123
74001 Information Technology	7,510	1.725%	\$38,608	(\$35,542)	\$3,066	\$558	\$3,624
74006 RCIT Communications Solutions	947	0.218%	\$4,868	(\$4,483)	\$385	\$70	\$455
74009 Geographical Info Systems (GIS)	208	0.048%	\$1,069	(\$984)	\$85	\$15	\$100
931104 Regional Parks & Open Space	5,019	1.153%	\$25,802	(\$23,757)	\$2,045	\$373	\$2,418
938001 Children & Family First	604	0.139%	\$3,105	(\$2,859)	\$246	\$45	\$291
943001 WRMD Operations	747	0.172%	\$3,840	(\$3,536)	\$304	\$56	\$360
947200 Flood Cont Dist Admin	6,154	1.414%	\$31,637	(\$29,127)	\$2,510	\$457	\$2,967
960001 Law Library	842	0.193%	\$4,329	(\$10,509)	(\$6,180)	\$63	(\$6,117)
900101-915301 Various CSAs	1,592	0.366%	\$8,184	(\$7,537)	\$647	\$118	\$765
All Other	1,664	0.382%	\$8,554	(\$11,587)	(\$3,033)	\$124	(\$2,909)
2nd Alloc Remains	-	-	-	-	-	\$4	\$4
SubTotal	435,243	100.000%	\$2,237,536	(\$2,076,407)	\$161,129	\$32,182	\$193,311
Direct Billed					\$2,076,407		\$2,076,407
Total Full Functional Cost					\$2,237,536		\$2,269,718

Allocation Basis: # of Payroll checks by department

County of Riverside
OMB A-87 Cost Allocation Plan

13003 Payroll
Schedule 6.7

Summary of Allocated Costs

Department	Total	Payroll
11001 County Executive Office	\$200	\$200
13001 Auditor Controller	\$495	\$495
13002 Internal Audit/Specialized Accounting	\$45	\$45
13003 Payroll	\$163	\$163
15001 County Counsel	\$648	\$648
11301 Human Resources	\$1,567	\$1,567
73001 Purchasing	\$189	\$189
72001 EDA FM - Admin	\$323	\$323
72006 EDA Energy	\$41	\$41
72007 EDA Parking	\$194	\$194
Subtotal for CSD	\$3,865	\$3,865
10001 Board of Supervisors	\$573	\$573
10002 Assessment Appeals Board	\$111	\$111
11038 EO Subfund Operations	\$13	\$13
11044 Grand Jury Admin	\$9	\$9
11050 National Pollutant Dschg Elim	\$20	\$20
11303 Air Quality Division	\$31	\$31
11307 Property Insurance	\$13	\$13
11308 Workers Compensation	\$459	\$459
11309 Malpractice Insurance	\$25	\$25
11310 Liability Insurance	\$330	\$330
11313 Safety Loss Control	\$188	\$188
11318 Temporary Assistance	\$535	\$535
11320 Exclusive Provider	\$485	\$485
11322 Employee Assistance	\$135	\$135
11329 Occupational Health & Safety	\$314	\$314
11501 CFD Assess Dist Admin	\$51	\$51
12001 Assessor	\$1,911	\$1,911
12002 County Clerk Recorder	\$1,766	\$1,766

County of Riverside
OMB A-87 Cost Allocation Plan

13003 Payroll
Schedule 6.7

Summary of Allocated Costs (Continued)

Department	Total	Payroll
12003 Records Mgmt & Archives	\$197	\$197
12004 Integrated Prop Tax Mgt	\$213	\$213
14001 Treasurer-Tax Collector	\$965	\$965
17001 Registrar of Voters	\$217	\$217
19001 Economic Development Agency	(\$5,903)	(\$5,903)
19003 Workforce Development	\$1,543	\$1,543
19004 Housing Authority	\$1,407	\$1,407
19007 County Free Library	\$102	\$102
19107 County Airports	\$108	\$108
19201 Fair & National Date Fest	\$268	\$268
19301 Edward Dean Museum	\$28	\$28
22001 District Attorney	\$6,851	\$6,851
23001 Child Support Services	\$3,134	\$3,134
24001 Public Defender	\$2,130	\$2,130
24013 LOPD Capital Defenders	\$96	\$96
25001 Sheriff Administration	\$545	\$545
25002 Sheriff Support	\$3,177	\$3,177
25003 Sheriff Patrol	\$16,339	\$16,339
25004 Sheriff Corrections	\$14,019	\$14,019
25005 Sheriff Court Services	\$1,899	\$1,899
25006 CAC Security	\$28	\$28
25007 Training Center	\$637	\$637
25010 Sheriff Coroner	\$523	\$523
25011 Public Administration	\$144	\$144
25051 Sheriff Cal - ID	\$350	\$350
26001 Prob Juvenile Hall	\$3,235	\$3,235
26002 Probation	\$4,115	\$4,115
26007 Prob: Admin & Support	\$785	\$785
27002 Fire Protection-Forest	\$1,983	\$1,983
27004 Fire Protection-Contract Svcs	\$201	\$201

County of Riverside
OMB A-87 Cost Allocation Plan

13003 Payroll
Schedule 6.7

Summary of Allocated Costs (Continued)

Department	Total	Payroll
28001 Agricultural Commissioner	\$468	\$468
29001 LAFCO - Local Agency	\$78	\$78
31002 Transportation Land Mgmt Agency	\$437	\$437
31003 Consolidated Counter	\$175	\$175
31005 Environmental Programs	\$116	\$116
31101 Building & Safety	\$513	\$513
31201 Planning	\$230	\$230
31301 Transportation	\$3,668	\$3,668
31302 Surveyor	\$403	\$403
31307 Transportation Equipment	\$273	\$273
31308 TLMA-ALUC	\$58	\$58
31401 Code Enforcement	\$785	\$785
41001 Mental Health Public Guardian	\$288	\$288
41002 Mental Health Treatment	\$7,802	\$7,802
41003 Mental Health Detention	\$595	\$595
41004 Mental Health Administration	\$2,189	\$2,189
41005 Mental Health Substance Abuse	\$1,198	\$1,198
42001 Public Health	\$5,326	\$5,326
42002 California Children	\$1,370	\$1,370
42004 Environmental Health	\$1,839	\$1,839
42006 Animal Control Services	\$1,850	\$1,850
42007 Public Health Ambulatory Care	\$2,641	\$2,641
43001 Riv Co Regional Medical Center	\$40,861	\$40,861
43002 Med Indigent Services	\$533	\$533
43003 Detention Health	\$1,192	\$1,192
45001 Waste Management	\$2,050	\$2,050
51001 DPSS Admin	\$35,902	\$35,902
52001 Local Initiative Admin DCA	\$355	\$355
52002 DCA Local Initiative	\$298	\$298
52003 DCA Other Programs	\$16	\$16

County of Riverside
OMB A-87 Cost Allocation Plan

13003 Payroll
Schedule 6.7

Summary of Allocated Costs (Continued)

Department	Total	Payroll
53001 Office of Aging	\$1,583	\$1,583
54001 Veterans Services	\$131	\$131
63001 Cooperative Extension	\$42	\$42
72002 EDA Custodial Svcs	\$2,232	\$2,232
72003 EDA Maintenance Svcs	\$1,936	\$1,936
72004 EDA Real Estate	\$365	\$365
72005 EDA Project Management	\$243	\$243
73003 Printing Services	\$236	\$236
73004 Supply Services	\$150	\$150
73005 Fleet Services	\$633	\$633
73006 Central Mail	\$123	\$123
74001 Information Technology	\$3,624	\$3,624
74006 RCIT Communications Solutions	\$455	\$455
74009 Geographical Info Systems (GIS)	\$100	\$100
931104 Regional Parks & Open Space	\$2,418	\$2,418
938001 Children & Family First	\$291	\$291
943001 WRMD Operations	\$360	\$360
947200 Flood Cont Dist Admin	\$2,967	\$2,967
960001 Law Library	(\$6,117)	(\$6,117)
900101-915301 Various CSAs	\$765	\$765
All Other	(\$2,909)	(\$2,909)
2nd Alloc Remains	\$4	\$4
Totals	\$193,311	\$193,311
Direct Billed	\$2,076,407	\$2,076,407
Total Full Functional Cost	\$2,269,718	\$2,269,718
Less Direct Billed	(\$2,076,407)	(\$2,076,407)
Less CSD Amounts	(\$3,865)	(\$3,865)
Total Receiving Department Allocation	\$189,446	\$189,446

County of Riverside
OMB A-87 Cost Allocation Plan

15001 County Counsel
Schedule 7.1

Narratives

The office of County Counsel has been considered allowable for inclusion as a support service department. The salary costs of the attorneys included in the countywide cost plan are supported by time records, which are sufficiently detailed to support any cost charged.

There is one function to represent the costs in this department.

Legal Services - allocates the costs of Legal Services based on the direct hours per department/agency.

County of Riverside
OMB A-87 Cost Allocation Plan

15001 County Counsel
Schedule 7.2

Revenue Reconciliation

Account	Account Description	Amount	Off the Top	Direct Billed	General Government	Description
C/A	572000 Intra DPSS	\$4,732,896	-	\$4,732,896	-	
C/A	572800 Intra Misc	\$1,582,982	-	\$1,582,982	-	
C/A	573000 Intra Planning	\$252,298	-	\$252,298	-	
Total for C/A		\$6,568,176	-	\$6,568,176	-	
REV	755380 CA Penal Code	\$20,815	-	-	\$20,815	unallowed rev
REV	771410 Flood Contral District	\$223,271	-	\$223,271	-	
REV	771420 Housing Authority	\$38,322	-	\$38,322	-	
REV	771430 Legal Services	-	-	-	-	
REV	771440 Liability Insurance	\$354,859	-	\$100,622	\$254,237	Insurance - unallowed
REV	771450 LPS Conservatorship	\$104,538	-	\$104,538	-	
REV	771470 School Districts	\$23,020	-	\$23,020	-	
REV	771930 Deposit Based Fee Draws	\$197,031	-	\$197,031	-	
REV	777520 Reimbursement for Services	\$832,542	-	\$832,542	-	
REV	778160 Interfund Legal Services	\$783,790	-	\$783,790	-	
REV	778260 Interfund Property and Assessment	\$10,997	-	\$1,813	\$9,184	Unallowed property
REV	790600 Contrib Fr Other County Funds	\$17,360	-	-	\$17,360	Unallowed contribution
Total for Rev		\$2,606,545	-	\$2,304,949	\$301,596	
Total per Books		\$9,174,721				
Less General Government		(\$301,596)				
Less Off the Top		-				
Less Direct Billed		(\$8,873,125)				
Difference		-				

County of Riverside
OMB A-87 Cost Allocation Plan

15001 County Counsel
Schedule 7.3

Labor Distribution Summary

No Labor Distribution

County of Riverside
OMB A-87 Cost Allocation Plan

15001 County Counsel
Schedule 7.4

Schedule of costs to be allocated

	Amount	General & Admin	Legal Services
<i>Total %</i>		-	100.000%
Wages and Benefits			
Salaries	\$7,521,273	-	\$7,521,273
Benefits	\$2,765,113	-	\$2,765,113
Wages and Benefits Subtotal	\$10,286,386	-	\$10,286,386
Services and Supplies	Dist		
Services & Supplies	P \$879,882	-	\$879,882
57200 Intra DPSS	D (\$4,732,896)	-	-
572800 Intra Misc	D (\$1,582,982)	-	-
573000 Intra Planning	D (\$252,298)	-	-
Salaries Direct MOU	P -	-	-
Equipment	D -	-	-
Services and Supplies Subtotal	(\$5,688,294)	-	\$879,882
Cost Adjustments			
57200 Intra DPSS	\$4,732,896	-	-
572800 Intra Misc	\$1,582,982	-	-
573000 Intra Planning	\$252,298	-	-
Off the top Rev (cash receipts)	-	-	-
Equipment	-	-	-
Cost Adjustments Subtotal	\$6,568,176	-	-
Reallocate Admin		-	-
Functional Costs	\$11,166,268	-	\$11,166,268

County of Riverside
OMB A-87 Cost Allocation Plan

15001 County Counsel
Schedule 7.5

Service to Service Costs

Department	First Incoming	Second Incoming	Legal Services
Building Use Allowance	\$264,663	-	\$264,663
Equipment Use Allowance	\$3,990	-	\$3,990
11001 County Executive Office	\$9,039	-	\$9,039
11001 County Executive Office	-	\$31	\$31
13001 Auditor Controller	\$11,428	-	\$11,428
13001 Auditor Controller	-	\$443	\$443
13002 Internal Audit/Specialized Accounting	\$2,977	-	\$2,977
13002 Internal Audit/Specialized Accounting	-	\$44	\$44
13003 Payroll	\$548	-	\$548
13003 Payroll	-	\$100	\$100
11301 Human Resources	-	\$9,446	\$9,446
73001 Purchasing	-	\$31	\$31
72006 EDA Energy	-	\$5,072	\$5,072
Subtotals	\$292,645	\$15,167	\$307,812
Functional Costs	\$11,166,268		\$11,166,268
Total Allocated Costs	\$11,474,080		\$11,474,080

Default Percentage Distribution

County of Riverside
OMB A-87 Cost Allocation Plan

15001 County Counsel
Schedule 7.6.1

Detail Allocations - Legal Services

Department	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
11001 County Executive Office	76,856.31	0.728%	\$83,407	(\$76,856)	\$6,551	-	\$6,551
13001 Auditor Controller	32,214.50	0.305%	\$34,960	(\$7,616)	\$27,344	-	\$27,344
11301 Human Resources	54,219.00	0.513%	\$58,840	-	\$58,840	\$79	\$58,919
73001 Purchasing	9,052.00	0.086%	\$9,824	-	\$9,824	\$13	\$9,837
72001 EDA FM - Admin	558.00	0.005%	\$606	(\$558)	\$48	\$1	\$49
72006 EDA Energy	30,419.87	0.288%	\$33,013	(\$30,017)	\$2,996	\$44	\$3,040
72007 EDA Parking	28.63	0.000%	\$31	(\$29)	\$2	-	\$2
10001 Board of Supervisors	146,335.50	1.386%	\$158,808	-	\$158,808	\$212	\$159,020
11029 Legislative Admin	215,405.06	2.040%	\$233,764	(\$215,204)	\$18,560	\$313	\$18,873
11034 Teeter Debt Svc	7,099.00	0.067%	\$7,704	(\$7,099)	\$605	\$10	\$615
11038 EO Subfund Operations	1,348.50	0.013%	\$1,463	(\$1,349)	\$114	\$2	\$116
11044 Grand Jury Admin	1,906.50	0.018%	\$2,069	-	\$2,069	\$3	\$2,072
11099 Indigent Defense	4,664.32	0.044%	\$5,062	(\$2,107)	\$2,955	\$7	\$2,962
11310 Liability Insurance	355,818.93	3.370%	\$386,146	(\$354,859)	\$31,287	\$516	\$31,803
11501 CFD Assess Dist Admin	341.00	0.003%	\$370	(\$341)	\$29	-	\$29
12001 Assessor	150,732.63	1.428%	\$163,580	(\$57)	\$163,523	\$219	\$163,742
12002 County Clerk Recorder	76,430.50	0.724%	\$82,945	-	\$82,945	\$111	\$83,056
14001 Treasurer-Tax Collector	185,690.19	1.759%	\$201,517	(\$63,752)	\$137,765	\$270	\$138,035
17001 Registrar of Voters	60,754.93	0.575%	\$65,933	(\$3,589)	\$62,344	\$88	\$62,432
19001 Economic Development Agency	24,460.64	0.232%	\$26,545	(\$24,461)	\$2,084	\$36	\$2,120
19002 HUD-CDBG Home Grants	8,620.38	0.082%	\$9,355	(\$8,620)	\$735	\$13	\$748
19003 Workforce Development	21,948.00	0.208%	\$23,819	(\$21,948)	\$1,871	\$32	\$1,903
19004 Housing Authority	119,303.89	1.130%	\$129,472	(\$119,304)	\$10,168	\$173	\$10,341
19005 Single Family Revenue	73,011.65	0.691%	\$79,234	(\$73,012)	\$6,222	\$106	\$6,328
19006 Home Grant Program	24,236.74	0.230%	\$26,302	(\$24,237)	\$2,065	\$35	\$2,100
19007 County Free Library	2,526.50	0.024%	\$2,742	(\$2,170)	\$572	\$4	\$576
19009 Successor Agency to RDA old 934001	49,826.82	0.472%	\$54,074	(\$49,827)	\$4,247	\$72	\$4,319
19010 Economic Development	9,192.87	0.087%	\$9,976	(\$9,193)	\$783	\$13	\$796
19107 County Airports	24,692.50	0.234%	\$26,797	(\$24,693)	\$2,104	\$36	\$2,140

County of Riverside
OMB A-87 Cost Allocation Plan

15001 County Counsel
Schedule 7.6.1

Detail Allocations - Legal Services (Continued)

Department	Allocation Units	Allocated Percent	1st Allocation	DirectBilled	Department Allocation	2nd Allocation	Total
19201 Fair & National Date Fest	1,782.60	0.017%	\$1,935	(\$1,783)	\$152	\$3	\$155
19301 Edward Dean Museum	744.29	0.007%	\$808	(\$744)	\$64	\$1	\$65
22001 District Attorney	17,950.00	0.170%	\$19,480	(\$606)	\$18,874	\$26	\$18,900
23001 Child Support Services	2,960.50	0.028%	\$3,213	(\$140)	\$3,073	\$4	\$3,077
24001 Public Defender	852.50	0.008%	\$925	-	\$925	\$1	\$926
25001 Sheriff Administration	263,881.63	2.499%	\$286,372	(\$194,397)	\$91,975	\$383	\$92,358
25003 Sheriff Patrol	1,798.00	0.017%	\$1,951	(\$1,798)	\$153	\$3	\$156
25011 Public Administration	341.00	0.003%	\$370	-	\$370	-	\$370
26002 Probation	36,177.00	0.343%	\$39,260	(\$2,961)	\$36,299	\$53	\$36,352
26007 Prob: Admin & Support	4,440.89	0.042%	\$4,819	(\$4,441)	\$378	\$6	\$384
27002 Fire Protection-Forest	55,071.50	0.522%	\$59,765	-	\$59,765	\$80	\$59,845
28001 Agricultural Commissioner	1,240.00	0.012%	\$1,346	-	\$1,346	\$2	\$1,348
29001 LAFCO - Local Agency	4,059.85	0.038%	\$4,406	(\$4,060)	\$346	\$6	\$352
31002 Transportation Land Mgmt Agency	4,945.00	0.047%	\$5,366	(\$4,945)	\$421	\$7	\$428
31003 Consolidated Counter	217.00	0.002%	\$235	(\$217)	\$18	-	\$18
31005 Environmental Programs	6,106.50	0.058%	\$6,627	(\$6,107)	\$520	\$9	\$529
31101 Building & Safety	13,720.10	0.130%	\$14,889	(\$13,612)	\$1,277	\$20	\$1,297
31201 Planning	343,898.00	3.257%	\$373,209	(\$343,898)	\$29,311	\$499	\$29,810
31301 Transportation	268,632.00	2.544%	\$291,528	(\$268,632)	\$22,896	\$390	\$23,286
31302 Surveyor	12,523.50	0.119%	\$13,591	(\$12,524)	\$1,067	\$18	\$1,085
31308 TLMA-ALUC	41,651.83	0.394%	\$45,202	(\$41,652)	\$3,550	\$60	\$3,610
31401 Code Enforcement	800,697.50	7.583%	\$868,941	(\$800,000)	\$68,941	\$1,162	\$70,103
41001 Mental Health Public Guardian	713,416.60	6.756%	\$774,221	(\$104,538)	\$669,683	\$1,035	\$670,718
41002 Mental Health Treatment	8,340.51	0.079%	\$9,051	(\$5,442)	\$3,609	\$12	\$3,621
41004 Mental Health Administration	209,730.50	1.986%	\$227,606	(\$4,712)	\$222,894	\$304	\$223,198
41005 Mental Health Substance Abuse	85.90	0.001%	\$93	(\$86)	\$7	-	\$7
42001 Public Health	93,252.09	0.883%	\$101,200	(\$93,221)	\$7,979	\$135	\$8,114
42004 Environmental Health	20,563.95	0.195%	\$22,317	(\$20,564)	\$1,753	\$30	\$1,783
42006 Animal Control Services	2,191.30	0.021%	\$2,378	(\$2,191)	\$187	\$3	\$190

County of Riverside
OMB A-87 Cost Allocation Plan

15001 County Counsel
Schedule 7.6.1

Detail Allocations - Legal Services (Continued)

Department	Allocation Units	Allocated Percent	1st Allocation	DirectBilled	Department Allocation	2nd Allocation	Total
43001 Riv Co Regional Medical Center	103,010.95	0.976%	\$111,791	(\$103,011)	\$8,780	\$150	\$8,930
45001 Waste Management	47,739.30	0.452%	\$51,808	(\$47,739)	\$4,069	\$69	\$4,138
51001 DPSS Admin	4,732,895.87	44.823%	\$5,136,283	(\$4,732,896)	\$403,387	\$6,869	\$410,256
52001 Local Initiative Admin DCA	1,591.67	0.015%	\$1,727	(\$1,592)	\$135	\$2	\$137
52002 DCA Local Initiative	3,379.00	0.032%	\$3,667	(\$3,379)	\$288	\$5	\$293
52003 DCA Other Programs	62.00	0.001%	\$67	(\$62)	\$5	-	\$5
53001 Office of Aging	7,812.00	0.074%	\$8,478	-	\$8,478	\$11	\$8,489
54001 Veterans Services	837.00	0.008%	\$908	-	\$908	\$1	\$909
72003 EDA Maintenance Svcs	1,327.67	0.013%	\$1,441	(\$1,328)	\$113	\$2	\$115
72004 EDA Real Estate	327,334.06	3.100%	\$355,233	(\$327,334)	\$27,899	\$475	\$28,374
72005 EDA Project Management	16,400.16	0.155%	\$17,798	(\$16,400)	\$1,398	\$24	\$1,422
72008 EDA Capital Projects	162,020.43	1.534%	\$175,830	(\$161,400)	\$14,430	\$235	\$14,665
74005 Business Systems Tech Architct	124.00	0.001%	\$135	-	\$135	-	\$135
74006 RCIT Communications Solutions	57,458.50	0.544%	\$62,356	(\$25,885)	\$36,471	\$83	\$36,554
925001 Coral Project	15,879.71	0.150%	\$17,233	(\$15,880)	\$1,353	\$23	\$1,376
931104 Regional Parks & Open Space	81,738.02	0.774%	\$88,705	(\$81,738)	\$6,967	\$119	\$7,086
938001 Children & Family First	31,466.55	0.298%	\$34,148	(\$31,467)	\$2,681	\$46	\$2,727
947200 Flood Cont Dist Admin	222,242.52	2.105%	\$241,184	(\$222,165)	\$19,019	\$323	\$19,342
900101-915301 Various CSAs	4,539.13	0.043%	\$4,926	(\$4,539)	\$387	\$7	\$394
All Other	42,141.46	0.399%	\$45,733	(\$42,141)	\$3,592	\$61	\$3,653
2nd Alloc Remains	-	-	-	-	-	\$2	\$2
SubTotal	10,558,967.40	100.000%	\$11,458,913	(\$8,873,125)	\$2,585,788	\$15,167	\$2,600,955
Direct Billed					\$8,873,125		\$8,873,125
Total Full Functional Cost					\$11,458,913		\$11,474,080

Allocation Basis: Direct Hours per dept/agency

County of Riverside
OMB A-87 Cost Allocation Plan

15001 County Counsel
Schedule 7.7

Summary of Allocated Costs

Department	Total	Legal Services
11001 County Executive Office	\$6,551	\$6,551
13001 Auditor Controller	\$27,344	\$27,344
11301 Human Resources	\$58,919	\$58,919
73001 Purchasing	\$9,837	\$9,837
72001 EDA FM - Admin	\$49	\$49
72006 EDA Energy	\$3,040	\$3,040
72007 EDA Parking	\$2	\$2
Subtotal for CSD	\$105,742	\$105,742
10001 Board of Supervisors	\$159,020	\$159,020
11029 Legislative Admin	\$18,873	\$18,873
11034 Teeter Debt Svc	\$615	\$615
11038 EO Subfund Operations	\$116	\$116
11044 Grand Jury Admin	\$2,072	\$2,072
11099 Indigent Defense	\$2,962	\$2,962
11310 Liability Insurance	\$31,803	\$31,803
11501 CFD Assess Dist Admin	\$29	\$29
12001 Assessor	\$163,742	\$163,742
12002 County Clerk Recorder	\$83,056	\$83,056
14001 Treasurer-Tax Collector	\$138,035	\$138,035
17001 Registrar of Voters	\$62,432	\$62,432
19001 Economic Development Agency	\$2,120	\$2,120
19002 HUD-CDBG Home Grants	\$748	\$748
19003 Workforce Development	\$1,903	\$1,903
19004 Housing Authority	\$10,341	\$10,341
19005 Single Family Revenue	\$6,328	\$6,328
19006 Home Grant Program	\$2,100	\$2,100
19007 County Free Library	\$576	\$576
19009 Successor Agency to RDA old 934001	\$4,319	\$4,319
19010 Economic Development	\$796	\$796

County of Riverside
OMB A-87 Cost Allocation Plan

15001 County Counsel
Schedule 7.7

Summary of Allocated Costs (Continued)

Department	Total	Legal Services
19107 County Airports	\$2,140	\$2,140
19201 Fair & National Date Fest	\$155	\$155
19301 Edward Dean Museum	\$65	\$65
22001 District Attorney	\$18,900	\$18,900
23001 Child Support Services	\$3,077	\$3,077
24001 Public Defender	\$926	\$926
25001 Sheriff Administration	\$92,358	\$92,358
25003 Sheriff Patrol	\$156	\$156
25011 Public Administration	\$370	\$370
26002 Probation	\$36,352	\$36,352
26007 Prob: Admin & Support	\$384	\$384
27002 Fire Protection-Forest	\$59,845	\$59,845
28001 Agricultural Commisioner	\$1,348	\$1,348
29001 LAFCO - Local Agency	\$352	\$352
31002 Transportation Land Mgmt Agency	\$428	\$428
31003 Consolidated Counter	\$18	\$18
31005 Environmental Programs	\$529	\$529
31101 Building & Safety	\$1,297	\$1,297
31201 Planning	\$29,810	\$29,810
31301 Transportation	\$23,286	\$23,286
31302 Surveyor	\$1,085	\$1,085
31308 TLMA-ALUC	\$3,610	\$3,610
31401 Code Enforcement	\$70,103	\$70,103
41001 Mental Health Public Guardian	\$670,718	\$670,718
41002 Mental Health Treatment	\$3,621	\$3,621
41004 Mental Health Administration	\$223,198	\$223,198
41005 Mental Health Substance Abuse	\$7	\$7
42001 Public Health	\$8,114	\$8,114
42004 Environmental Health	\$1,783	\$1,783
42006 Animal Control Services	\$190	\$190

County of Riverside
OMB A-87 Cost Allocation Plan

15001 County Counsel
Schedule 7.7

Summary of Allocated Costs (Continued)

Department	Total	Legal Services
43001 Riv Co Regional Medical Center	\$8,930	\$8,930
45001 Waste Management	\$4,138	\$4,138
51001 DPSS Admin	\$410,256	\$410,256
52001 Local Initiative Admin DCA	\$137	\$137
52002 DCA Local Initiative	\$293	\$293
52003 DCA Other Programs	\$5	\$5
53001 Office of Aging	\$8,489	\$8,489
54001 Veterans Services	\$909	\$909
72003 EDA Maintenance Svcs	\$115	\$115
72004 EDA Real Estate	\$28,374	\$28,374
72005 EDA Project Management	\$1,422	\$1,422
72008 EDA Capital Projects	\$14,665	\$14,665
74005 Business Systems Tech Architct	\$135	\$135
74006 RCIT Communications Solutions	\$36,554	\$36,554
925001 Coral Project	\$1,376	\$1,376
931104 Regional Parks & Open Space	\$7,086	\$7,086
938001 Children & Family First	\$2,727	\$2,727
947200 Flood Cont Dist Admin	\$19,342	\$19,342
900101-915301 Various CSAs	\$394	\$394
All Other	\$3,653	\$3,653
2nd Alloc Remains	\$2	\$2
Totals	\$2,600,955	\$2,600,955
Direct Billed	\$8,873,125	\$8,873,125
Total Full Functional Cost	\$11,474,080	\$11,474,080
Less Direct Billed	(\$8,873,125)	(\$8,873,125)
Less CSD Amounts	(\$105,742)	(\$105,742)
Total Receiving Department Allocation	\$2,495,213	\$2,495,213

County of Riverside
OMB A-87 Cost Allocation Plan

11301 Human Resources
Schedule 8.1

Narratives

The Human Resources department provides allowable services to all county departments and districts governed by the Board of Supervisors. Specific activities are as follows: unemployment insurance administration, employee relations services, workers compensation administration, classification and salary services, recruitment and selection services affirmative action services, retirement-health services, employee development services, safety services and special staffing needs.

All staff account for their time via time sheet reporting. This time is then used to develop a cost for the above services. This cost is billed out to the departments on a direct basis.

One function is used to allocate any remaining costs in Human Resources. This function is allocated based on these direct cost amounts per department.

HR Services - allocates the costs of HR Services based on the direct cost per Dept ID.

County of Riverside
OMB A-87 Cost Allocation Plan

11301 Human Resources
Schedule 8.2

Revenue Reconciliation

Account	Account Description	Amount	Off the Top	Direct Billed	General Government	Description
C/A	572800 Intra Misc	\$1,526,087	-	\$1,526,087	-	
C/A	572900 Intra Personnel	\$9,950,823	-	\$9,950,823	-	
C/A	573500 Intra Training	\$367,742	-	\$367,742	-	
Total for C/A		\$11,844,652	-	\$11,844,652	-	
REV	777030 Personnel Svcs	\$5,099,046	-	\$5,099,046	-	Outside Agency unallowed
REV	777040 Training	\$104,154	-	\$78,788	\$25,366	Outside Agency unallowed
REV	777520 Reimb for Svcs	\$645,921	-	\$645,921	-	Outside Agency unallowed
REV	778200 Interfnd Misc	-	-	-	-	
REV	778230 Interfnd Personnel Svcs	\$722,546	-	\$722,546	-	Outside Agency unallowed
REV	778280 Interfnd Reimb for Svc	\$62,479	-	\$62,479	-	
REV	781360 Other Misc Rev	\$22,915	-	\$4,023	\$18,892	Outside Agency unallowed
REV	790600 Contrib Fr Other County Funds	\$512,500	-	-	\$512,500	Contributions- unallowed
REV	All Other Revenue	\$490,279	-	-	\$490,279	Contrib, Rebates, Clearing unallowed
REV	778340 Interfnd Training	\$26,753	-	\$26,753	-	
Total for Rev		\$7,686,593	-	\$6,639,556	\$1,047,037	

Total per Books	\$19,531,245
Less General Government	(\$1,047,037)
Less Off the Top	-
Less Direct Billed	(\$18,484,208)
Difference	-

County of Riverside
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11301 Human Resources
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Labor Distribution Summary

No Labor Distribution

County of Riverside
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Schedule of costs to be allocated

	Amount	General & Admin	HR Services
<i>Total %</i>		-	100.000%
Wages and Benefits			
Salaries	\$10,195,080	-	\$10,195,080
Benefits	\$4,451,859	-	\$4,451,859
Wages and Benefits Subtotal	\$14,646,939	-	\$14,646,939
Services and Supplies	Dist		
Services & Supplies	P \$5,105,304	-	\$5,105,304
537080 Interfnd Exp Misc	P \$2,173	-	\$2,173
572800 Intra Misc	D (\$1,526,087)	-	-
572900 Intra Personnel	D (\$9,950,823)	-	-
573500 Intra Training	D (\$367,742)	-	-
Contrib to Other County Fnd	D \$35,000	-	-
Fixed Assets	D -	-	-
Services and Supplies Subtotal	(\$6,702,175)	-	\$5,107,477
Cost Adjustments			
572800 Intra Misc	\$1,526,087	-	-
572900 Intra Personnel	\$9,950,823	-	-
573500 Intra Training	\$367,742	-	-
Contrib to Other County Fnd	(\$35,000)	-	-
Rev off the Top	-	-	-
Fixed Assets	-	-	-
Cost Adjustments Subtotal	\$11,809,652	-	-
Reallocate Admin		-	-
Functional Costs	\$19,754,416	-	\$19,754,416

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Service to Service Costs

Department	First Incoming	Second Incoming	HR Services
Building Use Allowance	\$189,350	-	\$189,350
Equipment Use Allowance	\$5,086	-	\$5,086
11001 County Executive Office	\$15,123	-	\$15,123
11001 County Executive Office	-	\$51	\$51
13001 Auditor Controller	\$8,552	-	\$8,552
13001 Auditor Controller	-	\$344	\$344
13002 Internal Audit/Specialized Accounting	\$717	-	\$717
13002 Internal Audit/Specialized Accounting	-	\$11	\$11
13003 Payroll	\$1,325	-	\$1,325
13003 Payroll	-	\$242	\$242
15001 County Counsel	\$58,840	-	\$58,840
15001 County Counsel	-	\$79	\$79
11301 Human Resources	-	\$46,904	\$46,904
73001 Purchasing	-	\$1,393	\$1,393
72006 EDA Energy	-	\$101,420	\$101,420
72007 EDA Parking	-	\$1,546	\$1,546
Subtotals	\$278,993	\$151,990	\$430,983
Functional Costs	\$19,754,416		\$19,754,416
Total Allocated Costs	\$20,185,399		\$20,185,399

Default Percentage Distribution

County of Riverside
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11301 Human Resources
Schedule 8.6.1

Detail Allocations - HR Services

Department	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
11001 County Executive Office	21,201.00	0.115%	\$22,978	(\$21,201)	\$1,777	-	\$1,777
13001 Auditor Controller	47,648.00	0.258%	\$51,641	(\$47,648)	\$3,993	-	\$3,993
13002 Internal Audit/Specialized Accounting	6,667.00	0.036%	\$7,226	(\$6,667)	\$559	-	\$559
13003 Payroll	16,609.00	0.090%	\$18,001	(\$16,609)	\$1,392	-	\$1,392
15001 County Counsel	112,698.41	0.610%	\$122,144	(\$112,698)	\$9,446	-	\$9,446
11301 Human Resources	559,632.67	3.028%	\$606,537	(\$559,633)	\$46,904	-	\$46,904
73001 Purchasing	16,597.00	0.090%	\$17,988	(\$16,597)	\$1,391	\$142	\$1,533
72001 EDA FM - Admin	27,699.00	0.150%	\$30,021	(\$27,699)	\$2,322	\$238	\$2,560
72006 EDA Energy	2,963.00	0.016%	\$3,211	(\$2,963)	\$248	\$25	\$273
72007 EDA Parking	13,334.00	0.072%	\$14,452	(\$13,334)	\$1,118	\$114	\$1,232
10001 Board of Supervisors	44,312.00	0.240%	\$48,026	(\$44,312)	\$3,714	\$380	\$4,094
10002 Assessment Appeals Board	6,292.00	0.034%	\$6,819	(\$6,292)	\$527	\$54	\$581
11044 Grand Jury Admin	59.00	0.000%	\$64	(\$59)	\$5	\$1	\$6
11050 National Pollutant Dschg Elim	1,482.00	0.008%	\$1,606	(\$1,482)	\$124	\$13	\$137
11303 Air Quality Division	2,396.00	0.013%	\$2,597	(\$2,396)	\$201	\$21	\$222
11306 Self Administered	156,752.00	0.848%	\$169,890	(\$156,752)	\$13,138	\$1,345	\$14,483
11307 Property Insurance	799.00	0.004%	\$866	(\$799)	\$67	\$7	\$74
11308 Workers Compensation	57,957.00	0.314%	\$62,815	(\$57,957)	\$4,858	\$497	\$5,355
11309 Malpractice Insurance	1,597.00	0.009%	\$1,731	(\$1,597)	\$134	\$14	\$148
11310 Liability Insurance	18,879.00	0.102%	\$20,461	(\$18,879)	\$1,582	\$162	\$1,744
11311 Unemployment Insurance	150,000.00	0.812%	\$162,572	(\$150,000)	\$12,572	\$1,287	\$13,859
11313 Safety Loss Control	14,784.00	0.080%	\$16,023	(\$14,784)	\$1,239	\$127	\$1,366
11314 LTD Insurance ISF	75,000.00	0.406%	\$81,286	(\$75,000)	\$6,286	\$643	\$6,929
11318 Temporary Assistance	62,820.00	0.340%	\$68,085	(\$62,820)	\$5,265	\$539	\$5,804
11320 Exclusive Provider	209,216.00	1.132%	\$226,751	(\$209,216)	\$17,535	\$1,795	\$19,330
11322 Employee Assistance	7,271.00	0.039%	\$7,880	(\$7,271)	\$609	\$62	\$671
11325 Local Advantage Blythe Dental	700.00	0.004%	\$759	(\$700)	\$59	\$6	\$65
11326 Local Advantage Plus Dental	24,620.00	0.133%	\$26,683	(\$24,620)	\$2,063	\$211	\$2,274
11329 Occupational Health & Safety	18,361.00	0.099%	\$19,900	(\$18,361)	\$1,539	\$157	\$1,696

County of Riverside
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Detail Allocations - HR Services (Continued)

Department	Allocation Units	Allocated Percent	1st Allocation	DirectBilled	Department Allocation	2nd Allocation	Total
11501 CFD Assess Dist Admin	3,022.00	0.016%	\$3,275	(\$3,022)	\$253	\$26	\$279
12001 Assessor	146,244.20	0.791%	\$158,501	(\$146,244)	\$12,257	\$1,254	\$13,511
12002 County Clerk Recorder	138,909.60	0.752%	\$150,552	(\$138,910)	\$11,642	\$1,191	\$12,833
12003 Records Mgmt & Archives	11,236.20	0.061%	\$12,178	(\$11,236)	\$942	\$96	\$1,038
12004 Integrated Prop Tax Mgt	10,370.85	0.056%	\$11,240	(\$10,371)	\$869	\$89	\$958
14001 Treasurer-Tax Collector	93,501.88	0.506%	\$101,338	(\$93,502)	\$7,836	\$802	\$8,638
17001 Registrar of Voters	25,007.00	0.135%	\$27,103	(\$25,007)	\$2,096	\$214	\$2,310
19001 Economic Development Agency	19,122.39	0.103%	\$20,725	(\$19,122)	\$1,603	\$164	\$1,767
19003 Workforce Development	106,598.20	0.577%	\$115,532	(\$106,598)	\$8,934	\$914	\$9,848
19004 Housing Authority	86,520.00	0.468%	\$93,771	(\$86,520)	\$7,251	\$742	\$7,993
19007 County Free Library	6,111.42	0.033%	\$6,624	(\$6,111)	\$513	\$52	\$565
19107 County Airports	6,667.00	0.036%	\$7,226	(\$6,667)	\$559	\$57	\$616
19201 Fair & National Date Fest	6,667.00	0.036%	\$7,226	(\$6,667)	\$559	\$57	\$616
19301 Edward Dean Museum	555.58	0.003%	\$602	(\$556)	\$46	\$5	\$51
22001 District Attorney	552,906.88	2.991%	\$599,247	(\$552,907)	\$46,340	\$4,743	\$51,083
23001 Child Support Services	318,660.80	1.724%	\$345,368	(\$318,661)	\$26,707	\$2,733	\$29,440
24001 Public Defender	161,941.78	0.876%	\$175,514	(\$161,942)	\$13,572	\$1,389	\$14,961
24013 LOPD Capital Defenders	28,576.24	0.155%	\$30,971	(\$28,576)	\$2,395	\$245	\$2,640
25001 Sheriff Administration	224,144.23	1.213%	\$242,930	(\$224,144)	\$18,786	\$1,923	\$20,709
25002 Sheriff Support	635,944.70	3.440%	\$689,245	(\$635,945)	\$53,300	\$5,455	\$58,755
25003 Sheriff Patrol	927,381.28	5.017%	\$1,005,107	(\$927,381)	\$77,726	\$7,955	\$85,681
25004 Sheriff Corrections	897,726.14	4.857%	\$972,966	(\$897,726)	\$75,240	\$7,700	\$82,940
25005 Sheriff Court Services	100,001.51	0.541%	\$108,383	(\$100,002)	\$8,381	\$858	\$9,239
25006 CAC Security	1,449.00	0.008%	\$1,570	(\$1,449)	\$121	\$12	\$133
25007 Training Center	32,564.00	0.176%	\$35,293	(\$32,564)	\$2,729	\$279	\$3,008
25010 Sheriff Coroner	24,155.00	0.131%	\$26,179	(\$24,155)	\$2,024	\$207	\$2,231
25011 Public Administration	7,780.00	0.042%	\$8,432	(\$7,780)	\$652	\$67	\$719
25051 Sheriff Cal - ID	14,060.00	0.076%	\$15,238	(\$14,060)	\$1,178	\$121	\$1,299
26001 Prob Juvenile Hall	197,486.91	1.068%	\$214,039	(\$197,487)	\$16,552	\$1,694	\$18,246

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Detail Allocations - HR Services (Continued)

Department	Allocation Units	Allocated Percent	1st Allocation	DirectBilled	Department Allocation	2nd Allocation	Total
26002 Probation	638,735.96	3.456%	\$692,270	(\$638,736)	\$53,534	\$5,479	\$59,013
26007 Prob: Admin & Support	72,265.12	0.391%	\$78,322	(\$72,265)	\$6,057	\$620	\$6,677
27002 Fire Protection-Forest	432,877.62	2.342%	\$469,158	(\$432,878)	\$36,280	\$3,713	\$39,993
27004 Fire Protection-Contract Svcs	15,515.00	0.084%	\$16,815	(\$15,515)	\$1,300	\$133	\$1,433
28001 Agricultural Commissioner	36,024.00	0.195%	\$39,043	(\$36,024)	\$3,019	\$309	\$3,328
29001 LAFCO - Local Agency	4,018.00	0.022%	\$4,355	(\$4,018)	\$337	\$34	\$371
31002 Transportation Land Mgmt Agency	32,456.54	0.176%	\$35,177	(\$32,457)	\$2,720	\$278	\$2,998
31003 Consolidated Counter	13,382.00	0.072%	\$14,504	(\$13,382)	\$1,122	\$115	\$1,237
31005 Environmental Programs	8,829.00	0.048%	\$9,569	(\$8,829)	\$740	\$76	\$816
31101 Building & Safety	72,265.48	0.391%	\$78,322	(\$72,265)	\$6,057	\$620	\$6,677
31201 Planning	14,805.46	0.080%	\$16,046	(\$14,805)	\$1,241	\$127	\$1,368
31301 Transportation	241,693.00	1.308%	\$261,950	(\$241,693)	\$20,257	\$2,073	\$22,330
31302 Surveyor	23,983.00	0.130%	\$25,993	(\$23,983)	\$2,010	\$206	\$2,216
31307 Transportation Equipment	18,427.00	0.100%	\$19,971	(\$18,427)	\$1,544	\$158	\$1,702
31308 TLMA-ALUC	1,597.00	0.009%	\$1,731	(\$1,597)	\$134	\$14	\$148
31401 Code Enforcement	63,536.00	0.344%	\$68,861	(\$63,536)	\$5,325	\$545	\$5,870
41001 Mental Health Public Guardian	23,261.53	0.126%	\$25,211	(\$23,262)	\$1,949	\$200	\$2,149
41002 Mental Health Treatment	645,381.35	3.492%	\$699,472	(\$645,381)	\$54,091	\$5,536	\$59,627
41003 Mental Health Detention	31,934.93	0.173%	\$34,611	(\$31,935)	\$2,676	\$274	\$2,950
41004 Mental Health Administration	727,723.55	3.937%	\$788,716	(\$727,724)	\$60,992	\$6,242	\$67,234
41005 Mental Health Substance Abuse	91,900.64	0.497%	\$99,603	(\$91,901)	\$7,702	\$788	\$8,490
42001 Public Health	809,552.63	4.380%	\$877,403	(\$809,553)	\$67,850	\$6,944	\$74,794
42002 California Children	100,052.00	0.541%	\$108,438	(\$100,052)	\$8,386	\$858	\$9,244
42004 Environmental Health	168,293.00	0.910%	\$182,398	(\$168,293)	\$14,105	\$1,444	\$15,549
42006 Animal Control Services	174,315.92	0.943%	\$188,926	(\$174,316)	\$14,610	\$1,495	\$16,105
42007 Public Health Ambulatory Care	201,905.79	1.092%	\$218,828	(\$201,906)	\$16,922	\$1,732	\$18,654
43001 Riv Co Regional Medical Center	3,204,240.34	17.335%	\$3,472,795	(\$3,204,240)	\$268,555	\$27,484	\$296,039
43002 Med Indigent Services	26,155.00	0.141%	\$28,347	(\$26,155)	\$2,192	\$224	\$2,416
43003 Detention Health	125,767.18	0.680%	\$136,308	(\$125,767)	\$10,541	\$1,079	\$11,620

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Detail Allocations - HR Services (Continued)

Department	Allocation Units	Allocated Percent	1st Allocation	DirectBilled	Department Allocation	2nd Allocation	Total
45001 Waste Management	170,764.25	0.924%	\$185,076	(\$170,764)	\$14,312	\$1,465	\$15,777
51001 DPSS Admin	2,559,764.46	13.848%	\$2,774,304	(\$2,559,764)	\$214,540	\$21,956	\$236,496
52001 Local Initiative Admin DCA	12,722.00	0.069%	\$13,788	(\$12,722)	\$1,066	\$109	\$1,175
52002 DCA Local Initiative	10,642.00	0.058%	\$11,534	(\$10,642)	\$892	\$91	\$983
53001 Office of Aging	38,601.00	0.209%	\$41,836	(\$38,601)	\$3,235	\$331	\$3,566
54001 Veterans Services	6,966.00	0.038%	\$7,550	(\$6,966)	\$584	\$60	\$644
63001 Cooperative Extension	3,326.00	0.018%	\$3,605	(\$3,326)	\$279	\$29	\$308
72002 EDA Custodial Svcs	111,895.00	0.605%	\$121,273	(\$111,895)	\$9,378	\$960	\$10,338
72003 EDA Maintenance Svcs	128,259.00	0.694%	\$139,009	(\$128,259)	\$10,750	\$1,100	\$11,850
72004 EDA Real Estate	21,676.00	0.117%	\$23,493	(\$21,676)	\$1,817	\$186	\$2,003
72005 EDA Project Management	32,946.00	0.178%	\$35,707	(\$32,946)	\$2,761	\$283	\$3,044
73003 Printing Services	13,334.00	0.072%	\$14,452	(\$13,334)	\$1,118	\$114	\$1,232
73004 Supply Services	9,630.00	0.052%	\$10,437	(\$9,630)	\$807	\$83	\$890
73005 Fleet Services	36,164.50	0.196%	\$39,196	(\$36,164)	\$3,032	\$310	\$3,342
73006 Central Mail	6,667.00	0.036%	\$7,226	(\$6,667)	\$559	\$57	\$616
74001 Information Technology	284,470.23	1.539%	\$308,312	(\$284,470)	\$23,842	\$2,440	\$26,282
74006 RCIT Communications Solutions	9,630.00	0.052%	\$10,437	(\$9,630)	\$807	\$83	\$890
74009 Geographical Info Systems (GIS)	6,667.00	0.036%	\$7,226	(\$6,667)	\$559	\$57	\$616
931104 Regional Parks & Open Space	100,344.00	0.543%	\$108,754	(\$100,344)	\$8,410	\$861	\$9,271
938001 Children & Family First	13,184.00	0.071%	\$14,289	(\$13,184)	\$1,105	\$113	\$1,218
947200 Flood Cont Dist Admin	349,189.46	1.889%	\$378,456	(\$349,189)	\$29,267	\$2,995	\$32,262
900101-915301 Various CSAs	41,703.00	0.226%	\$45,198	(\$41,703)	\$3,495	\$358	\$3,853
All Other	31,111.00	0.168%	\$33,718	(\$31,111)	\$2,607	\$267	\$2,874
SubTotal	18,484,207.81	100.000%	\$20,033,407	(\$18,484,207)	\$1,549,200	\$151,992	\$1,701,192
Direct Billed					\$18,484,207		\$18,484,207
Total Full Functional Cost					\$20,033,407		\$20,185,399

Allocation Basis: Direct Cost per Dept ID

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Summary of Allocated Costs

Department	Total	HR Services
11001 County Executive Office	\$1,777	\$1,777
13001 Auditor Controller	\$3,993	\$3,993
13002 Internal Audit/Specialized Accounting	\$559	\$559
13003 Payroll	\$1,392	\$1,392
15001 County Counsel	\$9,446	\$9,446
11301 Human Resources	\$46,904	\$46,904
73001 Purchasing	\$1,533	\$1,533
72001 EDA FM - Admin	\$2,560	\$2,560
72006 EDA Energy	\$273	\$273
72007 EDA Parking	\$1,232	\$1,232
Subtotal for CSD	\$69,669	\$69,669
10001 Board of Supervisors	\$4,094	\$4,094
10002 Assessment Appeals Board	\$581	\$581
11044 Grand Jury Admin	\$6	\$6
11050 National Pollutant Dschg Elim	\$137	\$137
11303 Air Quality Division	\$222	\$222
11306 Self Administered	\$14,483	\$14,483
11307 Property Insurance	\$74	\$74
11308 Workers Compensation	\$5,355	\$5,355
11309 Malpractice Insurance	\$148	\$148
11310 Liability Insurance	\$1,744	\$1,744
11311 Unemployment Insurance	\$13,859	\$13,859
11313 Safety Loss Control	\$1,366	\$1,366
11314 LTD Insurance ISF	\$6,929	\$6,929
11318 Temporary Assistance	\$5,804	\$5,804
11320 Exclusive Provider	\$19,330	\$19,330
11322 Employee Assistance	\$671	\$671
11325 Local Advantage Blythe Dental	\$65	\$65
11326 Local Advantage Plus Dental	\$2,274	\$2,274

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Summary of Allocated Costs (Continued)

Department	Total	HR Services
11329 Occupational Health & Safety	\$1,696	\$1,696
11501 CFD Assess Dist Admin	\$279	\$279
12001 Assessor	\$13,511	\$13,511
12002 County Clerk Recorder	\$12,833	\$12,833
12003 Records Mgmt & Archives	\$1,038	\$1,038
12004 Integrated Prop Tax Mgt	\$958	\$958
14001 Treasurer-Tax Collector	\$8,638	\$8,638
17001 Registrar of Voters	\$2,310	\$2,310
19001 Economic Development Agency	\$1,767	\$1,767
19003 Workforce Development	\$9,848	\$9,848
19004 Housing Authority	\$7,993	\$7,993
19007 County Free Library	\$565	\$565
19107 County Airports	\$616	\$616
19201 Fair & National Date Fest	\$616	\$616
19301 Edward Dean Museum	\$51	\$51
22001 District Attorney	\$51,083	\$51,083
23001 Child Support Services	\$29,440	\$29,440
24001 Public Defender	\$14,961	\$14,961
24013 LOPD Capital Defenders	\$2,640	\$2,640
25001 Sheriff Administration	\$20,709	\$20,709
25002 Sheriff Support	\$58,755	\$58,755
25003 Sheriff Patrol	\$85,681	\$85,681
25004 Sheriff Corrections	\$82,940	\$82,940
25005 Sheriff Court Services	\$9,239	\$9,239
25006 CAC Security	\$133	\$133
25007 Training Center	\$3,008	\$3,008
25010 Sheriff Coroner	\$2,231	\$2,231
25011 Public Administration	\$719	\$719
25051 Sheriff Cal - ID	\$1,299	\$1,299
26001 Prob Juvenile Hall	\$18,246	\$18,246

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Summary of Allocated Costs (Continued)

Department	Total	HR Services
26002 Probation	\$59,013	\$59,013
26007 Prob: Admin & Support	\$6,677	\$6,677
27002 Fire Protection-Forest	\$39,993	\$39,993
27004 Fire Protection-Contract Svcs	\$1,433	\$1,433
28001 Agricultural Commisioner	\$3,328	\$3,328
29001 LAFCO - Local Agency	\$371	\$371
31002 Transportation Land Mgmt Agency	\$2,998	\$2,998
31003 Consolidated Counter	\$1,237	\$1,237
31005 Environmental Programs	\$816	\$816
31101 Building & Safety	\$6,677	\$6,677
31201 Planning	\$1,368	\$1,368
31301 Transportation	\$22,330	\$22,330
31302 Surveyor	\$2,216	\$2,216
31307 Transportation Equipment	\$1,702	\$1,702
31308 TLMA-ALUC	\$148	\$148
31401 Code Enforcement	\$5,870	\$5,870
41001 Mental Health Public Guardian	\$2,149	\$2,149
41002 Mental Health Treatment	\$59,627	\$59,627
41003 Mental Health Detention	\$2,950	\$2,950
41004 Mental Health Administration	\$67,234	\$67,234
41005 Mental Health Substance Abuse	\$8,490	\$8,490
42001 Public Health	\$74,794	\$74,794
42002 California Children	\$9,244	\$9,244
42004 Environmental Health	\$15,549	\$15,549
42006 Animal Control Services	\$16,105	\$16,105
42007 Public Health Ambulatory Care	\$18,654	\$18,654
43001 Riv Co Regional Medical Center	\$296,039	\$296,039
43002 Med Indigent Services	\$2,416	\$2,416
43003 Detention Health	\$11,620	\$11,620
45001 Waste Management	\$15,777	\$15,777

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Summary of Allocated Costs (Continued)

Department	Total	HR Services
51001 DPSS Admin	\$236,496	\$236,496
52001 Local Initiative Admin DCA	\$1,175	\$1,175
52002 DCA Local Initiative	\$983	\$983
53001 Office of Aging	\$3,566	\$3,566
54001 Veterans Services	\$644	\$644
63001 Cooperative Extension	\$308	\$308
72002 EDA Custodial Svcs	\$10,338	\$10,338
72003 EDA Maintenance Svcs	\$11,850	\$11,850
72004 EDA Real Estate	\$2,003	\$2,003
72005 EDA Project Management	\$3,044	\$3,044
73003 Printing Services	\$1,232	\$1,232
73004 Supply Services	\$890	\$890
73005 Fleet Services	\$3,342	\$3,342
73006 Central Mail	\$616	\$616
74001 Information Technology	\$26,282	\$26,282
74006 RCIT Communications Solutions	\$890	\$890
74009 Geographical Info Systems (GIS)	\$616	\$616
931104 Regional Parks & Open Space	\$9,271	\$9,271
938001 Children & Family First	\$1,218	\$1,218
947200 Flood Cont Dist Admin	\$32,262	\$32,262
900101-915301 Various CSAs	\$3,853	\$3,853
All Other	\$2,874	\$2,874
Totals	\$1,701,192	\$1,701,192
Direct Billed	\$18,484,207	\$18,484,207
Total Full Functional Cost	\$20,185,399	\$20,185,399
Less Direct Billed	(\$18,484,207)	(\$18,484,207)
Less CSD Amounts	(\$69,669)	(\$69,669)
Total Receiving Department Allocation	\$1,631,523	\$1,631,523

County of Riverside
OMB A-87 Cost Allocation Plan

73001 Purchasing
Schedule 9.1

Narratives

The Purchasing Department provides materials, equipment and contractual services to the county. This is done through direct purchase, formal bid, negotiations or telephone quotations.

There are two functions to represent these costs.

- Purchasing Services -** allocates the costs associated with it based on an average of PO Values and \$'s per PO. The types of purchase orders are weighted by level of difficulty and given a specific weight on the number so the allocation better represents the time spent by the purchasing department.
- Support Services -** allocates the costs associated with direct support to specific divisions based on the direct costs of the service.

County of Riverside
OMB A-87 Cost Allocation Plan

73001 Purchasing
Schedule 9.2

Revenue Reconciliation

Account	Account Description	Amount	Off the Top	Direct Billed	General Government	Description
C/A	572800 Intra Misc	\$8,865	-	-	\$8,865	Procurement Card - unallow
C/A	572900 Intra Personnel	\$784,094	-	\$784,094	-	
C/A	573500 Intra Training	\$10,532	-	-	\$10,532	Outside Agency -unallow
Total for C/A		\$803,491	-	\$784,094	\$19,397	
REV	777520 Reimb for Svcs	\$673,132	-	\$384,257	\$288,875	Outside Agency -unallow
REV	778200 Interfnd Misc	\$6,030	-	-	\$6,030	Procurement Card - unallow
REV	778340 Interfnd Training	\$1,752	-	-	\$1,752	Outside Agency -unallow
REV	781360 Other Misc Rev	\$7,274	-	-	\$7,274	Outside Agency -unallow
Total for Rev		\$688,188	-	\$384,257	\$303,931	

Total per Books	\$1,491,679
Less General Government	(\$323,328)
Less Off the Top	-
Less Direct Billed	(\$1,168,351)
Difference	-

County of Riverside
OMB A-87 Cost Allocation Plan

73001 Purchasing
Schedule 9.3

Labor Distribution Summary

No Labor Distribution

County of Riverside
OMB A-87 Cost Allocation Plan

73001 Purchasing
Schedule 9.4

Schedule of costs to be allocated

	Amount	General & Admin	Purchasing Services	Support Services
<i>Total %</i>		-	21.700%	78.300%
Wages and Benefits				
Salaries	\$1,492,147	-	\$323,797	\$1,168,350
Benefits	\$576,989	-	\$576,989	-
Wages and Benefits Subtotal	\$2,069,136	-	\$900,786	\$1,168,350
Services and Supplies	Dist			
Services & Supplies	P \$261,370	-	\$261,370	-
537080 Interfnd Exp-Misc	P \$795	-	\$795	-
572800 Intra Misc	D (\$8,865)	-	-	-
572900 Intra Personnel	D (\$784,094)	-	-	-
573500 Intra Training	D (\$10,532)	-	-	-
Services and Supplies Subtotal	(\$541,326)	-	\$262,165	-
Cost Adjustments				
572800 Intra Misc	\$8,865	-	-	-
572900 Intra Personnel	\$784,094	-	-	-
573500 Intra Training	\$10,532	-	-	-
Off the Top Revenue	-	-	-	-
Cost Adjustments Subtotal	\$803,491	-	-	-
Reallocate Admin		-	-	-
Functional Costs	\$2,331,301	-	\$1,162,951	\$1,168,350

County of Riverside
OMB A-87 Cost Allocation Plan

73001 Purchasing
Schedule 9.5

Service to Service Costs

Department	First Incoming	Second Incoming	Purchasing Services	Support Services
Equipment Use Allowance	\$1,552	-	\$337	\$1,215
11001 County Executive Office	\$1,784	-	\$387	\$1,397
11001 County Executive Office	-	\$6	\$1	\$5
13001 Auditor Controller	\$2,044	-	\$443	\$1,601
13001 Auditor Controller	-	\$80	\$17	\$63
13002 Internal Audit/Specialized Accounting	\$325	-	\$70	\$255
13002 Internal Audit/Specialized Accounting	-	\$4	\$1	\$3
13003 Payroll	\$160	-	\$35	\$125
13003 Payroll	-	\$29	\$6	\$23
15001 County Counsel	\$9,824	-	\$2,132	\$7,692
15001 County Counsel	-	\$13	\$3	\$10
11301 Human Resources	\$1,391	-	\$302	\$1,089
11301 Human Resources	-	\$142	\$31	\$111
72007 EDA Parking	-	\$348	\$76	\$272
Subtotals	\$17,080	\$622	\$3,841	\$13,861
Functional Costs	\$2,331,301		\$1,162,951	\$1,168,350
Total Allocated Costs	\$2,349,003		\$1,166,792	\$1,182,211

Default Salary % Distribution

County of Riverside
OMB A-87 Cost Allocation Plan

73001 Purchasing
Schedule 9.6.1

Detail Allocations - Purchasing Services

Department	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
11001 County Executive Office	199.86	0.024%	\$278	-	\$278	-	\$278
13001 Auditor Controller	486.56	0.058%	\$676	-	\$676	-	\$676
13002 Internal Audit/Specialized Accounting	129.78	0.015%	\$180	-	\$180	-	\$180
13003 Payroll	78.69	0.009%	\$109	-	\$109	-	\$109
15001 County Counsel	22.55	0.003%	\$31	-	\$31	-	\$31
11301 Human Resources	1,002.84	0.119%	\$1,393	-	\$1,393	-	\$1,393
72001 EDA FM - Admin	1,230.09	0.146%	\$1,708	-	\$1,708	-	\$1,708
72006 EDA Energy	869.23	0.103%	\$1,207	-	\$1,207	-	\$1,207
72007 EDA Parking	53.47	0.006%	\$74	-	\$74	-	\$74
10001 Board of Supervisors	317.57	0.038%	\$441	-	\$441	-	\$441
10002 Assessment Appeals Board	8.22	0.001%	\$11	-	\$11	-	\$11
11010 Contribution to Other	190.64	0.023%	\$265	-	\$265	-	\$265
11029 Legislative Admin	756.84	0.090%	\$1,051	-	\$1,051	-	\$1,051
11033 Confidential Court Orders	106.59	0.013%	\$148	-	\$148	-	\$148
11034 Teeter Debt Svc	6.64	0.001%	\$9	-	\$9	-	\$9
11037 Dev Impact Fee Op Org	804.95	0.096%	\$1,118	-	\$1,118	-	\$1,118
11038 EO Subfund Operations	224.77	0.027%	\$312	-	\$312	-	\$312
11039 Court Facilities	318.04	0.038%	\$442	-	\$442	-	\$442
11044 Grand Jury Admin	6.33	0.001%	\$9	-	\$9	-	\$9
11050 National Pollutant Dschg Elim	20.03	0.002%	\$28	-	\$28	-	\$28
11060 Riv Co Low Income Health Program	8,157.04	0.971%	\$11,327	-	\$11,327	\$1	\$11,328
11303 Air Quality Division	18.82	0.002%	\$26	-	\$26	-	\$26
11308 Workers Compensation	288.74	0.034%	\$401	-	\$401	-	\$401
11310 Liability Insurance	114.56	0.014%	\$159	-	\$159	-	\$159
11311 Unemployment Insurance	3.68	0.000%	\$5	-	\$5	-	\$5
11313 Safety Loss Control	68.16	0.008%	\$95	-	\$95	-	\$95
11318 Temporary Assistance	360.48	0.043%	\$501	-	\$501	-	\$501
11320 Exclusive Provider	2,377.72	0.283%	\$3,302	-	\$3,302	-	\$3,302
11322 Employee Assistance	69.76	0.008%	\$97	-	\$97	-	\$97

County of Riverside
OMB A-87 Cost Allocation Plan

73001 Purchasing
Schedule 9.6.1

Detail Allocations - Purchasing Services (Continued)

Department	Allocation Units	Allocated Percent	1st Allocation	DirectBilled	Department Allocation	2nd Allocation	Total
11329 Occupational Health & Safety	691.84	0.082%	\$961	-	\$961	-	\$961
11501 CFD Assess Dist Admin	20.84	0.002%	\$29	-	\$29	-	\$29
12001 Assessor	1,494.50	0.178%	\$2,075	-	\$2,075	-	\$2,075
12002 County Clerk Recorder	5,098.79	0.607%	\$7,080	-	\$7,080	\$1	\$7,081
12003 Records Mgmt & Archives	127.72	0.015%	\$177	-	\$177	-	\$177
12004 Integrated Prop Tax Mgt	4,094.95	0.487%	\$5,686	-	\$5,686	\$1	\$5,687
14001 Treasurer-Tax Collector	1,858.72	0.221%	\$2,581	-	\$2,581	-	\$2,581
17001 Registrar of Voters	814.49	0.097%	\$1,131	-	\$1,131	-	\$1,131
19001 Economic Development Agency	99.34	0.012%	\$138	-	\$138	-	\$138
19002 HUD-CDBG Home Grants	793.53	0.094%	\$1,102	-	\$1,102	-	\$1,102
19003 Workforce Development	2,965.94	0.353%	\$4,119	-	\$4,119	-	\$4,119
19004 Housing Authority	6.82	0.001%	\$9	-	\$9	-	\$9
19005 Single Family Revenue	192.42	0.023%	\$267	-	\$267	-	\$267
19007 County Free Library	298.41	0.036%	\$414	-	\$414	-	\$414
19008 Economic Development Agency	145.06	0.017%	\$201	-	\$201	-	\$201
19009 Successor Agency to RDA old 934001	324.28	0.039%	\$450	-	\$450	-	\$450
19010 Economic Development	648.90	0.077%	\$901	-	\$901	-	\$901
19107 County Airports	110.60	0.013%	\$154	-	\$154	-	\$154
19201 Fair & National Date Fest	166.77	0.020%	\$232	-	\$232	-	\$232
19301 Edward Dean Museum	11.72	0.001%	\$16	-	\$16	-	\$16
22001 District Attorney	3,356.04	0.399%	\$4,660	-	\$4,660	\$1	\$4,661
22002 DA- Forensics	77.87	0.009%	\$108	-	\$108	-	\$108
23001 Child Support Services	1,473.27	0.175%	\$2,046	-	\$2,046	-	\$2,046
24001 Public Defender	1,052.20	0.125%	\$1,461	-	\$1,461	-	\$1,461
24013 LOPD Capital Defenders	171.30	0.020%	\$238	-	\$238	-	\$238
25001 Sheriff Administration	795.43	0.095%	\$1,105	-	\$1,105	-	\$1,105
25002 Sheriff Support	6,608.91	0.787%	\$9,177	-	\$9,177	\$1	\$9,178
25003 Sheriff Patrol	26,926.57	3.205%	\$37,390	-	\$37,390	\$4	\$37,394
25004 Sheriff Corrections	20,980.10	2.497%	\$29,133	-	\$29,133	\$3	\$29,136

County of Riverside
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73001 Purchasing
Schedule 9.6.1

Detail Allocations - Purchasing Services (Continued)

Department	Allocation Units	Allocated Percent	1st Allocation	DirectBilled	Department Allocation	2nd Allocation	Total
25005 Sheriff Court Services	2,685.46	0.320%	\$3,729	-	\$3,729	-	\$3,729
25006 CAC Security	75.28	0.009%	\$105	-	\$105	-	\$105
25007 Training Center	5,046.16	0.601%	\$7,007	-	\$7,007	\$1	\$7,008
25010 Sheriff Coroner	2,326.29	0.277%	\$3,230	-	\$3,230	-	\$3,230
25011 Public Administration	311.21	0.037%	\$432	-	\$432	-	\$432
25051 Sheriff Cal - ID	1,405.07	0.167%	\$1,951	-	\$1,951	-	\$1,951
25052 Sheriff Cal - DNA	576.79	0.069%	\$801	-	\$801	-	\$801
25053 Sheriff Cal - Photo	189.26	0.023%	\$263	-	\$263	-	\$263
26001 Prob Juvenile Hall	30,328.82	3.610%	\$42,115	-	\$42,115	\$5	\$42,120
26002 Probation	4,149.82	0.494%	\$5,762	-	\$5,762	\$1	\$5,763
26004 Court Placement Care	19.69	0.002%	\$27	-	\$27	-	\$27
26007 Prob: Admin & Support	1,085.21	0.129%	\$1,507	-	\$1,507	-	\$1,507
27001 Cont & Land Aqu-Fire	21.27	0.003%	\$30	-	\$30	-	\$30
27002 Fire Protection-Forest	27,229.80	3.241%	\$37,812	-	\$37,812	\$4	\$37,816
27004 Fire Protection-Contract Svcs	2,607.15	0.310%	\$3,620	-	\$3,620	-	\$3,620
28001 Agricultural Commisioner	94.45	0.011%	\$131	-	\$131	-	\$131
31002 Transportation Land Mgmt Agency	129.31	0.015%	\$180	-	\$180	-	\$180
31003 Consolidated Counter	58.12	0.007%	\$81	-	\$81	-	\$81
31005 Environmental Programs	10.95	0.001%	\$15	-	\$15	-	\$15
31101 Building & Safety	872.96	0.104%	\$1,212	-	\$1,212	-	\$1,212
31201 Planning	6,434.98	0.766%	\$8,936	-	\$8,936	\$1	\$8,937
31301 Transportation	7,449.01	0.887%	\$10,344	-	\$10,344	\$1	\$10,345
31302 Surveyor	143.74	0.017%	\$200	-	\$200	-	\$200
31304 Supervisorial Dist No 4	572.44	0.068%	\$795	-	\$795	-	\$795
31305 Trans Const Projects	76,401.23	9.094%	\$106,091	-	\$106,091	\$12	\$106,103
31307 Transportation Equipment	4,283.85	0.510%	\$5,949	-	\$5,949	\$1	\$5,950
31308 TLMA-ALUC	686.24	0.082%	\$953	-	\$953	-	\$953
31401 Code Enforcement	422.49	0.050%	\$587	-	\$587	-	\$587
41001 Mental Health Public Guardian	1,834.15	0.218%	\$2,547	-	\$2,547	-	\$2,547

County of Riverside
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73001 Purchasing
Schedule 9.6.1

Detail Allocations - Purchasing Services (Continued)

Department	Allocation Units	Allocated Percent	1st Allocation	DirectBilled	Department Allocation	2nd Allocation	Total
41002 Mental Health Treatment	65,968.14	7.852%	\$91,604	-	\$91,604	\$11	\$91,615
41003 Mental Health Detention	934.07	0.111%	\$1,297	-	\$1,297	-	\$1,297
41004 Mental Health Administration	7,066.47	0.841%	\$9,813	-	\$9,813	\$1	\$9,814
41005 Mental Health Substance Abuse	13,133.68	1.563%	\$18,238	-	\$18,238	\$2	\$18,240
42001 Public Health	6,394.15	0.761%	\$8,879	-	\$8,879	\$1	\$8,880
42002 California Children	504.37	0.060%	\$700	-	\$700	-	\$700
42004 Environmental Health	2,208.12	0.263%	\$3,066	-	\$3,066	-	\$3,066
42006 Animal Control Services	12,105.88	1.441%	\$16,810	-	\$16,810	\$2	\$16,812
42007 Public Health Ambulatory Care	6,158.41	0.733%	\$8,552	-	\$8,552	\$1	\$8,553
43001 Riv Co Regional Medical Center	280,147.84	33.344%	\$389,016	-	\$389,016	\$45	\$389,061
43002 Med Indigent Services	2,782.50	0.331%	\$3,864	-	\$3,864	-	\$3,864
43003 Detention Health	1,667.45	0.198%	\$2,315	-	\$2,315	-	\$2,315
45001 Waste Management	20,019.45	2.383%	\$27,799	-	\$27,799	\$3	\$27,802
51001 DPSS Admin	5,429.08	0.646%	\$7,539	-	\$7,539	\$1	\$7,540
51004 DPSS Other Aid	148.63	0.018%	\$206	-	\$206	-	\$206
51006 DPSS Homeless	41.49	0.005%	\$58	-	\$58	-	\$58
52001 Local Initiative Admin DCA	2,009.28	0.239%	\$2,790	-	\$2,790	-	\$2,790
52002 DCA Local Initiative	4,031.43	0.480%	\$5,598	-	\$5,598	\$1	\$5,599
52003 DCA Other Programs	334.08	0.040%	\$464	-	\$464	-	\$464
53001 Office of Aging	6,705.94	0.798%	\$9,312	-	\$9,312	\$1	\$9,313
54001 Veterans Services	10.44	0.001%	\$14	-	\$14	-	\$14
63001 Cooperative Extension	4.52	0.001%	\$6	-	\$6	-	\$6
72002 EDA Custodial Svcs	1,066.29	0.127%	\$1,481	-	\$1,481	-	\$1,481
72003 EDA Maintenance Svcs	5,567.60	0.663%	\$7,731	-	\$7,731	\$1	\$7,732
72004 EDA Real Estate	3,321.51	0.395%	\$4,612	-	\$4,612	\$1	\$4,613
72005 EDA Project Management	2,740.58	0.326%	\$3,806	-	\$3,806	-	\$3,806
72008 EDA Capital Projects	4,601.53	0.548%	\$6,390	-	\$6,390	\$1	\$6,391
73003 Printing Services	2,757.82	0.328%	\$3,830	-	\$3,830	-	\$3,830
73004 Supply Services	9,447.41	1.124%	\$13,119	-	\$13,119	\$2	\$13,121

County of Riverside
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73001 Purchasing
Schedule 9.6.1

Detail Allocations - Purchasing Services (Continued)

Department	Allocation Units	Allocated Percent	1st Allocation	DirectBilled	Department Allocation	2nd Allocation	Total
73005 Fleet Services	15,507.49	1.846%	\$21,534	-	\$21,534	\$2	\$21,536
73006 Central Mail	163.53	0.019%	\$227	-	\$227	-	\$227
73007 AB2766 Air Quality	309.23	0.037%	\$429	-	\$429	-	\$429
74001 Information Technology	8,572.09	1.020%	\$11,903	-	\$11,903	\$1	\$11,904
74005 Business Systems Tech Architct	5,850.05	0.696%	\$8,123	-	\$8,123	\$1	\$8,124
74006 RCIT Communications Solutions	3,915.12	0.466%	\$5,437	-	\$5,437	\$1	\$5,438
74009 Geographical Info Systems (GIS)	24.59	0.003%	\$34	-	\$34	-	\$34
931104 Regional Parks & Open Space	4,158.51	0.495%	\$5,775	-	\$5,775	\$1	\$5,776
937001 Van Horn Regional Treat JPA	40.69	0.005%	\$57	-	\$57	-	\$57
938001 Children & Family First	20,311.42	2.418%	\$28,205	-	\$28,205	\$3	\$28,208
947200 Flood Cont Dist Admin	31,608.68	3.762%	\$43,892	-	\$43,892	\$5	\$43,897
900101-915301 Various CSAs	2,969.67	0.353%	\$4,124	-	\$4,124	-	\$4,124
All Other	2,272.53	0.270%	\$3,156	-	\$3,156	-	\$3,156
2nd Alloc Remains	-	-	-	-	-	\$9	\$9
SubTotal	840,162.94	100.000%	\$1,166,661	-	\$1,166,661	\$135	\$1,166,796
Direct Billed						-	-
Total Full Functional Cost					\$1,166,661		\$1,166,796

Allocation Basis: Blended average of PO values and \$'s per PO.

County of Riverside
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73001 Purchasing
Schedule 9.6.2

Detail Allocations - Support Services

Department	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
72001 EDA FM - Admin	117,303	10.040%	\$118,646	(\$117,303)	\$1,343	\$49	\$1,392
10001 Board of Supervisors	39,339	3.367%	\$39,789	(\$39,339)	\$450	\$16	\$466
27002 Fire Protection-Forest	127,804	10.939%	\$129,267	(\$127,804)	\$1,463	\$53	\$1,516
41004 Mental Health Administration	121,043	10.360%	\$122,428	(\$121,043)	\$1,385	\$50	\$1,435
42001 Public Health	112,585	9.636%	\$113,874	(\$112,585)	\$1,289	\$47	\$1,336
43001 Riv Co Regional Medical Center	125,863	10.773%	\$127,304	(\$125,863)	\$1,441	\$52	\$1,493
51001 DPSS Admin	266,021	22.769%	\$269,066	(\$266,021)	\$3,045	\$111	\$3,156
73004 Supply Services	43,279	3.704%	\$43,774	(\$43,279)	\$495	\$18	\$513
73005 Fleet Services	86,455	7.400%	\$87,445	(\$86,455)	\$990	\$36	\$1,026
74001 Information Technology	128,659	11.012%	\$130,132	(\$128,659)	\$1,473	\$54	\$1,527
SubTotal	1,168,351	100.000%	\$1,181,725	(\$1,168,351)	\$13,374	\$486	\$13,860
Direct Billed					\$1,168,351		\$1,168,351
Total Full Functional Cost					\$1,181,725		\$1,182,211

Allocation Basis: Direct Cost of Svcs

County of Riverside
OMB A-87 Cost Allocation Plan

73001 Purchasing
Schedule 9.7

Summary of Allocated Costs

Department	Total	Purchasing Services	Support Services
11001 County Executive Office	\$278	\$278	-
13001 Auditor Controller	\$676	\$676	-
13002 Internal Audit/Specialized Accounting	\$180	\$180	-
13003 Payroll	\$109	\$109	-
15001 County Counsel	\$31	\$31	-
11301 Human Resources	\$1,393	\$1,393	-
72001 EDA FM - Admin	\$3,100	\$1,708	\$1,392
72006 EDA Energy	\$1,207	\$1,207	-
72007 EDA Parking	\$74	\$74	-
Subtotal for CSD	\$7,048	\$5,656	\$1,392
10001 Board of Supervisors	\$907	\$441	\$466
10002 Assessment Appeals Board	\$11	\$11	-
11010 Contribution to Other	\$265	\$265	-
11029 Legislative Admin	\$1,051	\$1,051	-
11033 Confidential Court Orders	\$148	\$148	-
11034 Teeter Debt Svc	\$9	\$9	-
11037 Dev Impact Fee Op Org	\$1,118	\$1,118	-
11038 EO Subfund Operations	\$312	\$312	-
11039 Court Facilities	\$442	\$442	-
11044 Grand Jury Admin	\$9	\$9	-
11050 National Pollutant Dschg Elim	\$28	\$28	-
11060 Riv Co Low Income Health Program	\$11,328	\$11,328	-
11303 Air Quality Division	\$26	\$26	-
11308 Workers Compensation	\$401	\$401	-
11310 Liability Insurance	\$159	\$159	-
11311 Unemployment Insurance	\$5	\$5	-
11313 Safety Loss Control	\$95	\$95	-
11318 Temporary Assistance	\$501	\$501	-
11320 Exclusive Provider	\$3,302	\$3,302	-

County of Riverside
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73001 Purchasing
Schedule 9.7

Summary of Allocated Costs (Continued)

Department	Total	Purchasing Services	Support Services
11322 Employee Assistance	\$97	\$97	-
11329 Occupational Health & Safety	\$961	\$961	-
11501 CFD Assess Dist Admin	\$29	\$29	-
12001 Assessor	\$2,075	\$2,075	-
12002 County Clerk Recorder	\$7,081	\$7,081	-
12003 Records Mgmt & Archives	\$177	\$177	-
12004 Integrated Prop Tax Mgt	\$5,687	\$5,687	-
14001 Treasurer-Tax Collector	\$2,581	\$2,581	-
17001 Registrar of Voters	\$1,131	\$1,131	-
19001 Economic Development Agency	\$138	\$138	-
19002 HUD-CDBG Home Grants	\$1,102	\$1,102	-
19003 Workforce Development	\$4,119	\$4,119	-
19004 Housing Authority	\$9	\$9	-
19005 Single Family Revenue	\$267	\$267	-
19007 County Free Library	\$414	\$414	-
19008 Economic Development Agency	\$201	\$201	-
19009 Successor Agency to RDA old 934001	\$450	\$450	-
19010 Economic Development	\$901	\$901	-
19107 County Airports	\$154	\$154	-
19201 Fair & National Date Fest	\$232	\$232	-
19301 Edward Dean Museum	\$16	\$16	-
22001 District Attorney	\$4,661	\$4,661	-
22002 DA- Forensics	\$108	\$108	-
23001 Child Support Services	\$2,046	\$2,046	-
24001 Public Defender	\$1,461	\$1,461	-
24013 LOPD Capital Defenders	\$238	\$238	-
25001 Sheriff Administration	\$1,105	\$1,105	-
25002 Sheriff Support	\$9,178	\$9,178	-
25003 Sheriff Patrol	\$37,394	\$37,394	-
25004 Sheriff Corrections	\$29,136	\$29,136	-

County of Riverside
OMB A-87 Cost Allocation Plan

73001 Purchasing
Schedule 9.7

Summary of Allocated Costs (Continued)

Department	Total	Purchasing	
		Services	Support Services
25005 Sheriff Court Services	\$3,729	\$3,729	-
25006 CAC Security	\$105	\$105	-
25007 Training Center	\$7,008	\$7,008	-
25010 Sheriff Coroner	\$3,230	\$3,230	-
25011 Public Administration	\$432	\$432	-
25051 Sheriff Cal - ID	\$1,951	\$1,951	-
25052 Sheriff Cal - DNA	\$801	\$801	-
25053 Sheriff Cal - Photo	\$263	\$263	-
26001 Prob Juvenile Hall	\$42,120	\$42,120	-
26002 Probation	\$5,763	\$5,763	-
26004 Court Placement Care	\$27	\$27	-
26007 Prob: Admin & Support	\$1,507	\$1,507	-
27001 Cont & Land Aqu-Fire	\$30	\$30	-
27002 Fire Protection-Forest	\$39,332	\$37,816	\$1,516
27004 Fire Protection-Contract Svcs	\$3,620	\$3,620	-
28001 Agricultural Commisioner	\$131	\$131	-
31002 Transportation Land Mgmt Agency	\$180	\$180	-
31003 Consolidated Counter	\$81	\$81	-
31005 Environmental Programs	\$15	\$15	-
31101 Building & Safety	\$1,212	\$1,212	-
31201 Planning	\$8,937	\$8,937	-
31301 Transportation	\$10,345	\$10,345	-
31302 Surveyor	\$200	\$200	-
31304 Supervisorial Dist No 4	\$795	\$795	-
31305 Trans Const Projects	\$106,103	\$106,103	-
31307 Transportation Equipment	\$5,950	\$5,950	-
31308 TLMA-ALUC	\$953	\$953	-
31401 Code Enforcement	\$587	\$587	-
41001 Mental Health Public Guardian	\$2,547	\$2,547	-
41002 Mental Health Treatment	\$91,615	\$91,615	-

County of Riverside
OMB A-87 Cost Allocation Plan

73001 Purchasing
Schedule 9.7

Summary of Allocated Costs (Continued)

Department	Total	Purchasing	
		Services	Support Services
41003 Mental Health Detention	\$1,297	\$1,297	-
41004 Mental Health Administration	\$11,249	\$9,814	\$1,435
41005 Mental Health Substance Abuse	\$18,240	\$18,240	-
42001 Public Health	\$10,216	\$8,880	\$1,336
42002 California Children	\$700	\$700	-
42004 Environmental Health	\$3,066	\$3,066	-
42006 Animal Control Services	\$16,812	\$16,812	-
42007 Public Health Ambulatory Care	\$8,553	\$8,553	-
43001 Riv Co Regional Medical Center	\$390,554	\$389,061	\$1,493
43002 Med Indigent Services	\$3,864	\$3,864	-
43003 Detention Health	\$2,315	\$2,315	-
45001 Waste Management	\$27,802	\$27,802	-
51001 DPSS Admin	\$10,696	\$7,540	\$3,156
51004 DPSS Other Aid	\$206	\$206	-
51006 DPSS Homeless	\$58	\$58	-
52001 Local Initiative Admin DCA	\$2,790	\$2,790	-
52002 DCA Local Initiative	\$5,599	\$5,599	-
52003 DCA Other Programs	\$464	\$464	-
53001 Office of Aging	\$9,313	\$9,313	-
54001 Veterans Services	\$14	\$14	-
63001 Cooperative Extension	\$6	\$6	-
72002 EDA Custodial Svcs	\$1,481	\$1,481	-
72003 EDA Maintenance Svcs	\$7,732	\$7,732	-
72004 EDA Real Estate	\$4,613	\$4,613	-
72005 EDA Project Management	\$3,806	\$3,806	-
72008 EDA Capital Projects	\$6,391	\$6,391	-
73003 Printing Services	\$3,830	\$3,830	-
73004 Supply Services	\$13,634	\$13,121	\$513
73005 Fleet Services	\$22,562	\$21,536	\$1,026
73006 Central Mail	\$227	\$227	-

County of Riverside
OMB A-87 Cost Allocation Plan

73001 Purchasing
Schedule 9.7

Summary of Allocated Costs (Continued)

Department	Total	Purchasing Services	Support Services
73007 AB2766 Air Quality	\$429	\$429	-
74001 Information Technology	\$13,431	\$11,904	\$1,527
74005 Business Systems Tech Architct	\$8,124	\$8,124	-
74006 RCIT Communications Solutions	\$5,438	\$5,438	-
74009 Geographical Info Systems (GIS)	\$34	\$34	-
931104 Regional Parks & Open Space	\$5,776	\$5,776	-
937001 Van Horn Regional Treat JPA	\$57	\$57	-
938001 Children & Family First	\$28,208	\$28,208	-
947200 Flood Cont Dist Admin	\$43,897	\$43,897	-
900101-915301 Various CSAs	\$4,124	\$4,124	-
All Other	\$3,156	\$3,156	-
2nd Alloc Remains	\$9	\$9	-
Totals	\$1,180,656	\$1,166,796	\$13,860
Direct Billed	\$1,168,351	-	\$1,168,351
Total Full Functional Cost	\$2,349,007	\$1,166,796	\$1,182,211
Less Direct Billed	(\$1,168,351)	-	(\$1,168,351)
Less CSD Amounts	(\$7,048)	(\$5,656)	(\$1,392)
Total Receiving Department Allocation	\$1,173,608	\$1,161,140	\$12,468

County of Riverside
OMB A-87 Cost Allocation Plan

Narratives

72001 EDA FM - Admin
Schedule 10.1

Facility Management Admin’s purpose is to support all other divisions within Facilities.

These costs are allocated to Facilities Management divisions based on a quarterly study of admin time dedicated to each division.

Administration - allocates the costs of Facilities Admin based on the admin expense per deptID supported.

County of Riverside
OMB A-87 Cost Allocation Plan

72001 EDA FM - Admin
Schedule 10.2

Revenue Reconciliation

Account	Account Description	Amount	Off the Top	Direct Billed	General Government	Description
C/A	572400 Intra Internal Charges	\$1,681,629	-	\$1,681,629	-	
C/A	573900 Intra Payroll Dist	\$256,767	-	\$256,767	-	
C/A	574000 Intra Indirect Costs	\$72,482	-	\$72,482	-	
Total for C/A		\$2,010,878	-	\$2,010,878	-	
REV	777520 Reimb for Svcs	\$2,261,556	-	\$2,261,656	(\$100)	Outside agency unallowed
REV	778280 Interfnd Reimb for Svcs	\$11,153	-	\$11,153	-	
REV	778330 Interfnd Salary Reimb	\$114,902	-	\$114,902	-	
REV	7776455 Rebates & Refunds	-	-	-	-	- Rebates, Refunds unallowable
REV	777540 Reimb of Salaries	\$205,072	-	\$205,072	-	
REV	Other Misc Rev	-	-	-	-	
REV	777500 Reimb for Special Purch	\$146,917	-	\$146,917	-	
Total for Rev		\$2,739,600	-	\$2,739,700	(\$100)	
Total per Books		\$4,750,478				
Less General Government		\$100				
Less Off the Top		-				
Less Direct Billed		(\$4,750,578)				
Difference		-				

County of Riverside
OMB A-87 Cost Allocation Plan

72001 EDA FM - Admin
Schedule 10.3

Labor Distribution Summary

No Labor Distribution

County of Riverside
OMB A-87 Cost Allocation Plan

72001 EDA FM - Admin
Schedule 10.4

Schedule of costs to be allocated

	Amount	General & Admin	Administration
<i>Total %</i>		-	100.000%
Wages and Benefits			
Salaries	\$2,342,959	-	\$2,342,959
Benefits	\$970,853	-	\$970,853
Wages and Benefits Subtotal	\$3,313,812	-	\$3,313,812
Services and Supplies	Dist		
Services & Supplies	P \$725,441	-	\$725,441
Inerfund Charges	P \$695,224	-	\$695,224
Equipment	D \$14,892	-	-
572400 Intra Internal Charges	D (\$1,681,629)	-	-
573900 Intra Payroll Dist	D (\$256,767)	-	-
574000 Intra Indirect Costs	D (\$72,482)	-	-
Services and Supplies Subtotal	(\$575,321)	-	\$1,420,665
Cost Adjustments			
Equipment	(\$14,892)	-	-
572400 Intra Internal Charges	\$1,681,629	-	-
573900 Intra Payroll Dist	\$256,767	-	-
574000 Intra Indirect Costs	\$72,482	-	-
Off the top revenue	-	-	-
Cost Adjustments Subtotal	\$1,995,986	-	-
Reallocate Admin		-	-
Functional Costs	\$4,734,477	-	\$4,734,477

County of Riverside
OMB A-87 Cost Allocation Plan

72001 EDA FM - Admin
Schedule 10.5

Service to Service Costs

Department	First Incoming	Second Incoming	Administration
Building Use Allowance	\$63,205	-	\$63,205
Equipment Use Allowance	\$12,994	-	\$12,994
11001 County Executive Office	\$45,862	-	\$45,862
11001 County Executive Office	-	\$156	\$156
13001 Auditor Controller	\$11,280	-	\$11,280
13001 Auditor Controller	-	\$445	\$445
13002 Internal Audit/Specialized Accounting	\$58	-	\$58
13002 Internal Audit/Specialized Accounting	-	\$1	\$1
13003 Payroll	\$273	-	\$273
13003 Payroll	-	\$50	\$50
15001 County Counsel	\$48	-	\$48
15001 County Counsel	-	\$1	\$1
11301 Human Resources	\$2,322	-	\$2,322
11301 Human Resources	-	\$238	\$238
73001 Purchasing	\$3,051	-	\$3,051
73001 Purchasing	-	\$49	\$49
72006 EDA Energy	-	\$66,739	\$66,739
72007 EDA Parking	-	\$11,261	\$11,261
Subtotals	\$139,093	\$78,940	\$218,033
Functional Costs	\$4,734,477		\$4,734,477
Total Allocated Costs	\$4,952,510		\$4,952,510

Default Percentage Distribution

County of Riverside
OMB A-87 Cost Allocation Plan

72001 EDA FM - Admin
Schedule 10.6.1

Detail Allocations - Administration

Department	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
72006 EDA Energy	1,030,746.28	21.697%	\$1,057,432	(\$1,030,746)	\$26,686	\$17,128	\$43,814
72007 EDA Parking	343,086.52	7.222%	\$351,969	(\$343,087)	\$8,882	\$5,701	\$14,583
19001 Economic Development Agency	62,061.76	1.306%	\$63,669	(\$62,062)	\$1,607	\$1,031	\$2,638
19002 HUD-CDBG Home Grants	9,119.98	0.192%	\$9,356	(\$9,120)	\$236	\$152	\$388
19003 Workforce Development	17,876.19	0.376%	\$18,339	(\$17,876)	\$463	\$297	\$760
19004 Housing Authority	39,888.82	0.840%	\$40,922	(\$39,889)	\$1,033	\$663	\$1,696
19007 County Free Library	2,275.56	0.048%	\$2,334	(\$2,276)	\$58	\$38	\$96
19009 Successor Agency to RDA old 934001	159.79	0.003%	\$164	(\$160)	\$4	\$3	\$7
19010 Economic Development	6,666.08	0.140%	\$6,839	(\$6,666)	\$173	\$111	\$284
19107 County Airports	487.95	0.010%	\$501	(\$488)	\$13	\$8	\$21
19201 Fair & National Date Fest	25,814.96	0.543%	\$26,483	(\$25,815)	\$668	\$429	\$1,097
72002 EDA Custodial Svcs	544,347.97	11.459%	\$558,441	(\$544,348)	\$14,093	\$9,045	\$23,138
72003 EDA Maintenance Svcs	1,290,617.58	27.168%	\$1,324,031	(\$1,290,618)	\$33,413	\$21,446	\$54,859
72004 EDA Real Estate	698,429.96	14.702%	\$716,512	(\$698,430)	\$18,082	\$11,606	\$29,688
72005 EDA Project Management	677,246.75	14.256%	\$694,781	(\$677,247)	\$17,534	\$11,254	\$28,788
900101-915301 Various CSAs	1,752.54	0.037%	\$1,798	(\$1,753)	\$45	\$29	\$74
SubTotal	4,750,578.69	100.000%	\$4,873,571	(\$4,750,581)	\$122,990	\$78,941	\$201,931
Direct Billed					\$4,750,581		\$4,750,581
Total Full Functional Cost					\$4,873,571		\$4,952,512

Allocation Basis: Admin Exp per deptID Supported

County of Riverside
OMB A-87 Cost Allocation Plan

72001 EDA FM - Admin
Schedule 10.7

Summary of Allocated Costs

Department	Total	Administration
72006 EDA Energy	\$43,814	\$43,814
72007 EDA Parking	\$14,583	\$14,583
Subtotal for CSD	\$58,397	\$58,397
19001 Economic Development Agency	\$2,638	\$2,638
19002 HUD-CDBG Home Grants	\$388	\$388
19003 Workforce Development	\$760	\$760
19004 Housing Authority	\$1,696	\$1,696
19007 County Free Library	\$96	\$96
19009 Successor Agency to RDA old 934001	\$7	\$7
19010 Economic Development	\$284	\$284
19107 County Airports	\$21	\$21
19201 Fair & National Date Fest	\$1,097	\$1,097
72002 EDA Custodial Svcs	\$23,138	\$23,138
72003 EDA Maintenance Svcs	\$54,859	\$54,859
72004 EDA Real Estate	\$29,688	\$29,688
72005 EDA Project Management	\$28,788	\$28,788
900101-915301 Various CSAs	\$74	\$74
Totals	\$201,931	\$201,931
Direct Billed	\$4,750,581	\$4,750,581
Total Full Functional Cost	\$4,952,512	\$4,952,512
Less Direct Billed	(\$4,750,581)	(\$4,750,581)
Less CSD Amounts	(\$58,397)	(\$58,397)
Total Receiving Department Allocation	\$143,534	\$143,534

County of Riverside
OMB A-87 Cost Allocation Plan

Narratives

72006 EDA Energy
Schedule 11.1

The Energy Division of Facilities Management is responsible for paying for the utilities of some county owned buildings and some leased properties. The utility costs are spread based on the leased facility utility costs vs. the owned facility utility costs and then further spread based on square footage by department within each facility. All facilities are listed and the utility cost are applied to each and then further spread by square footage.

Utilities Direct Billed - This function is used to apply the direct bills to the departments for the cost that they have already paid.

Energy Retrofit Depreciation - This function allocates the cost for the Energy Retrofit Depreciation directly to the department supported.

County of Riverside
OMB A-87 Cost Allocation Plan

72006 EDA Energy
Schedule 11.2

Revenue Reconciliation

Account	Account Description	Amount	Off the Top	Direct Billed	General Government	Description
C/A	573800 Intra Utilities	\$14,816,622	-	\$14,685,484	\$131,138	Outside Agency and PY reimb unallowable
C/A	575300 Intra Facilities Projects	\$16,050	-	\$16,050	-	
Total for C/A		\$14,832,672	-	\$14,701,534	\$131,138	
REV	776455 Rebates & Refunds	\$94,386	-	-	\$94,386	Rebates and Refunds unallowable
REV	740020 Interest Invested	\$1,002	-	-	\$1,002	
REV	777610 Utilities	\$5,611,959	-	\$4,751,429	\$860,530	Outside Agency unallowable
REV	778350 Interfnd Utilities	\$1,389,195	-	\$1,389,195	-	
REV	778370 Interfnd Project Cost	(\$82,027)	-	(\$82,027)	-	Outside Agency unallow
REV	778270 Interfnd RDA	\$182,545	-	\$182,545	-	Outside Agency projects unallowable
REV	777540 Reimb of Salaries	-	-	-	-	
Total for Rev		\$7,197,060	-	\$6,241,142	\$955,918	

0

Total per Books	\$22,029,732
Less General Government	(\$1,087,056)
Less Off the Top	-
Less Direct Billed	(\$20,942,676)
Difference	-

County of Riverside
OMB A-87 Cost Allocation Plan

72006 EDA Energy
Schedule 11.3

Labor Distribution Summary

No Labor Distribution

County of Riverside
OMB A-87 Cost Allocation Plan

72006 EDA Energy
Schedule 11.4

Schedule of costs to be allocated

	Amount	General & Admin	Utilities Direct Billed	Energy Retrofit Depreciation
<i>Total %</i>		<i>100.000%</i>	-	-
Wages and Benefits				
Salaries	\$203,684	\$203,684	-	-
Benefits	\$90,110	\$90,110	-	-
Wages and Benefits Subtotal	\$293,794	\$293,794	-	-
Services and Supplies	Dist			
Utilities & Admin	P \$28,854,306	-	\$28,854,306	-
Cap Lease Purchase	D \$708,372	-	-	-
Equipment	D \$311,515	-	-	-
573800 Intra Utilities	D (\$14,816,622)	-	-	-
575300 Intra-Facilities Projects	D (\$16,050)	-	-	-
Services and Supplies Subtotal	\$15,041,521	-	\$28,854,306	-
Cost Adjustments				
Cap Lease Purchase	(\$708,372)	-	-	-
Equipment	(\$311,515)	-	-	-
573800 Intra Utilities	\$14,816,622	-	-	-
Energy Retrofit Depr 12 (9 yrs left)	\$102,635	-	-	\$102,635
575300 Intra-Facilities Projects	\$16,050	-	-	-
Cost Adjustments Subtotal	\$13,915,420	-	-	\$102,635
Reallocate Admin		(\$293,794)	\$292,753	\$1,041
Functional Costs	\$29,250,735	-	\$29,147,059	\$103,676

County of Riverside
OMB A-87 Cost Allocation Plan

72006 EDA Energy
Schedule 11.5

Service to Service Costs

Department	First Incoming	Second Incoming	Utilities Direct Billed	Energy Retrofit Depreciation
Equipment Use Allowance	\$10,386	-	\$10,349	\$37
11001 County Executive Office	\$22,316	-	\$22,237	\$79
11001 County Executive Office	-	\$76	\$76	-
13001 Auditor Controller	\$66,436	-	\$66,201	\$235
13001 Auditor Controller	-	\$2,666	\$2,656	\$10
13002 Internal Audit/Specialized Accounting	\$1,049	-	\$1,046	\$3
13002 Internal Audit/Specialized Accounting	-	\$6	\$6	-
13003 Payroll	\$35	-	\$35	-
13003 Payroll	-	\$6	\$6	-
15001 County Counsel	\$2,996	-	\$2,985	\$11
15001 County Counsel	-	\$44	\$44	-
11301 Human Resources	\$248	-	\$247	\$1
11301 Human Resources	-	\$25	\$25	-
73001 Purchasing	\$1,207	-	\$1,203	\$4
72001 EDA FM - Admin	\$26,686	-	\$26,591	\$95
72001 EDA FM - Admin	-	\$17,128	\$17,067	\$61
72006 EDA Energy	-	\$2,397	\$2,389	\$8
Subtotals	\$131,359	\$22,348	\$153,163	\$544
Functional Costs	\$29,250,735		\$29,147,059	\$103,676
Total Allocated Costs	\$29,404,442		\$29,300,222	\$104,220

Default Expenditure Distribution

County of Riverside
OMB A-87 Cost Allocation Plan

72006 EDA Energy
Schedule 11.6.1

Detail Allocations - Utilities Direct Billed

Department	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
13001 Auditor Controller	70,604	0.272%	\$79,534	-	\$79,534	-	\$79,534
13002 Internal Audit/Specialized Accounting	8,510	0.033%	\$9,586	-	\$9,586	-	\$9,586
13003 Payroll	12,621	0.049%	\$14,217	-	\$14,217	-	\$14,217
15001 County Counsel	53,029	0.204%	\$59,736	(\$54,664)	\$5,072	-	\$5,072
11301 Human Resources	130,617	0.503%	\$147,137	(\$45,717)	\$101,420	-	\$101,420
72001 EDA FM - Admin	59,246	0.228%	\$66,739	-	\$66,739	-	\$66,739
72006 EDA Energy	2,128	0.008%	\$2,397	-	\$2,397	-	\$2,397
72007 EDA Parking	151,840	0.584%	\$171,044	(\$115,789)	\$55,255	\$132	\$55,387
10001 Board of Supervisors	210,222	0.809%	\$236,810	-	\$236,810	\$182	\$236,992
11303 Air Quality Division	929	0.004%	\$1,046	(\$1,678)	(\$632)	\$1	(\$631)
11308 Workers Compensation	3,250	0.013%	\$3,661	(\$6,282)	(\$2,621)	\$3	(\$2,618)
11310 Liability Insurance	2,786	0.011%	\$3,138	(\$5,034)	(\$1,896)	\$2	(\$1,894)
11313 Safety Loss Control	5,107	0.020%	\$5,753	(\$9,872)	(\$4,119)	\$4	(\$4,115)
11318 Temporary Assistance	9,285	0.036%	\$10,459	(\$16,779)	(\$6,320)	\$8	(\$6,312)
11320 Exclusive Provider	21,652	0.083%	\$24,390	(\$30,871)	(\$6,481)	\$19	(\$6,462)
11322 Employee Assistance	2,225	0.009%	\$2,506	(\$2,174)	\$332	\$2	\$334
11329 Occupational Health & Safety	27,644	0.106%	\$31,140	(\$26,137)	\$5,003	\$24	\$5,027
12001 Assessor	351,629	1.353%	\$396,101	(\$106,278)	\$289,823	\$305	\$290,128
12002 County Clerk Recorder	225,907	0.869%	\$254,479	(\$228,642)	\$25,837	\$196	\$26,033
12003 Records Mgmt & Archives	72,731	0.280%	\$81,930	(\$75,896)	\$6,034	\$63	\$6,097
14001 Treasurer-Tax Collector	74,996	0.289%	\$84,481	(\$7,272)	\$77,209	\$65	\$77,274
17001 Registrar of Voters	87,829	0.338%	\$98,937	(\$93,895)	\$5,042	\$76	\$5,118
19001 Economic Development Agency	16,422	0.063%	\$18,499	-	\$18,499	\$14	\$18,513
19003 Workforce Development	50,137	0.193%	\$56,478	(\$38,241)	\$18,237	\$44	\$18,281
19007 County Free Library	895,950	3.447%	\$1,009,265	(\$911,840)	\$97,425	\$778	\$98,203
19107 County Airports	2,598	0.010%	\$2,927	-	\$2,927	\$2	\$2,929
19201 Fair & National Date Fest	2,501	0.010%	\$2,817	-	\$2,817	\$2	\$2,819
19301 Edward Dean Museum	815	0.003%	\$918	-	\$918	\$1	\$919
22001 District Attorney	537,775	2.069%	\$605,790	(\$478,794)	\$126,996	\$467	\$127,463

County of Riverside
OMB A-87 Cost Allocation Plan

72006 EDA Energy
Schedule 11.6.1

Detail Allocations - Utilities Direct Billed (Continued)

Department	Allocation Units	Allocated Percent	1st Allocation	DirectBilled	Department Allocation	2nd Allocation	Total
23001 Child Support Services	364,194	1.401%	\$410,255	(\$341,777)	\$68,478	\$316	\$68,794
24001 Public Defender	123,663	0.476%	\$139,303	(\$115,785)	\$23,518	\$107	\$23,625
25002 Sheriff Support	300,483	1.156%	\$338,487	(\$292,440)	\$46,047	\$261	\$46,308
25003 Sheriff Patrol	1,679,936	6.464%	\$1,892,406	(\$1,328,864)	\$563,542	\$1,458	\$565,000
25004 Sheriff Corrections	3,861,579	14.858%	\$4,349,972	(\$2,941,826)	\$1,408,146	\$3,352	\$1,411,498
25005 Sheriff Court Services	30,778	0.118%	\$34,671	(\$924)	\$33,747	\$27	\$33,774
25006 CAC Security	3,693	0.014%	\$4,160	-	\$4,160	\$3	\$4,163
25007 Training Center	399,295	1.536%	\$449,796	(\$397,436)	\$52,360	\$347	\$52,707
25010 Sheriff Coroner	194,480	0.748%	\$219,077	(\$196,588)	\$22,489	\$169	\$22,658
25011 Public Administration	35,054	0.135%	\$39,487	(\$34,225)	\$5,262	\$30	\$5,292
26001 Prob Juvenile Hall	1,176,177	4.525%	\$1,324,934	(\$1,231,308)	\$93,626	\$1,021	\$94,647
26002 Probation	565,838	2.177%	\$637,402	(\$239,392)	\$398,010	\$491	\$398,501
26007 Prob: Admin & Support	53,606	0.206%	\$60,386	(\$60,748)	(\$362)	\$47	(\$315)
27002 Fire Protection-Forest	831,044	3.197%	\$936,150	(\$849,725)	\$86,425	\$721	\$87,146
27004 Fire Protection-Contract Svcs	43,466	0.167%	\$48,963	(\$53,389)	(\$4,426)	\$38	(\$4,388)
28001 Agricultural Commissioner	39,717	0.153%	\$44,740	(\$10,811)	\$33,929	\$34	\$33,963
31002 Transportation Land Mgmt Agency	53,295	0.205%	\$60,035	-	\$60,035	\$46	\$60,081
31003 Consolidated Counter	9,294	0.036%	\$10,469	(\$3,664)	\$6,805	\$8	\$6,813
31005 Environmental Programs	1,659	0.006%	\$1,869	-	\$1,869	\$1	\$1,870
31101 Building & Safety	30,609	0.118%	\$34,480	(\$3,933)	\$30,547	\$27	\$30,574
31201 Planning	22,403	0.086%	\$25,236	(\$19,830)	\$5,406	\$19	\$5,425
31301 Transportation	315,446	1.214%	\$355,342	(\$271,823)	\$83,519	\$274	\$83,793
31302 Surveyor	17,594	0.068%	\$19,819	(\$5,949)	\$13,870	\$15	\$13,885
31307 Transportation Equipment	20,541	0.079%	\$23,139	(\$29,747)	(\$6,608)	\$18	(\$6,590)
31401 Code Enforcement	65,918	0.254%	\$74,255	(\$49,296)	\$24,959	\$57	\$25,016
41002 Mental Health Treatment	1,192,368	4.588%	\$1,343,173	(\$1,226,120)	\$117,053	\$1,035	\$118,088
42001 Public Health	574,946	2.212%	\$647,662	(\$527,459)	\$120,203	\$499	\$120,702
42002 California Children	40,469	0.156%	\$45,587	(\$41,299)	\$4,288	\$35	\$4,323
42004 Environmental Health	75,032	0.289%	\$84,522	(\$44,714)	\$39,808	\$65	\$39,873

County of Riverside
OMB A-87 Cost Allocation Plan

72006 EDA Energy
Schedule 11.6.1

Detail Allocations - Utilities Direct Billed (Continued)

Department	Allocation Units	Allocated Percent	1st Allocation	DirectBilled	Department Allocation	2nd Allocation	Total
42006 Animal Control Services	666,866	2.566%	\$751,208	(\$666,575)	\$84,633	\$579	\$85,212
42007 Public Health Ambulatory Care	342,664	1.318%	\$386,002	(\$346,893)	\$39,109	\$297	\$39,406
43001 Riv Co Regional Medical Center	2,713,868	10.442%	\$3,057,104	(\$2,534,262)	\$522,842	\$2,356	\$525,198
51001 DPSS Admin	2,565,893	9.872%	\$2,890,414	(\$2,694,488)	\$195,926	\$2,227	\$198,153
52002 DCA Local Initiative	20,476	0.079%	\$23,066	(\$21,070)	\$1,996	\$18	\$2,014
53001 Office of Aging	31,593	0.122%	\$35,589	(\$32,484)	\$3,105	\$27	\$3,132
54001 Veterans Services	8,971	0.035%	\$10,106	(\$9,653)	\$453	\$8	\$461
63001 Cooperative Extension	15,182	0.058%	\$17,102	(\$16,616)	\$486	\$13	\$499
72002 EDA Custodial Svcs	44,113	0.170%	\$49,692	-	\$49,692	\$38	\$49,730
72003 EDA Maintenance Svcs	71,770	0.276%	\$80,847	-	\$80,847	\$62	\$80,909
72004 EDA Real Estate	935,333	3.599%	\$1,053,629	(\$958,221)	\$95,408	\$812	\$96,220
73005 Fleet Services	284,911	1.096%	\$320,945	(\$116,214)	\$204,731	\$247	\$204,978
74001 Information Technology	603,856	2.323%	\$680,229	(\$583,832)	\$96,397	\$524	\$96,921
74006 RCIT Communications Solutions	435,680	1.676%	\$490,783	(\$349,412)	\$141,371	\$378	\$141,749
74009 Geographical Info Systems (GIS)	2,452	0.009%	\$2,762	-	\$2,762	\$2	\$2,764
924001 Trial Court Operations	668,292	2.571%	\$752,814	-	\$752,814	\$580	\$753,394
960001 Law Library	128,304	0.494%	\$144,531	-	\$144,531	\$111	\$144,642
900101-915301 Various CSAs	8,669	0.033%	\$9,765	-	\$9,765	\$8	\$9,773
All Other	1,228,315	4.726%	\$1,383,666	(\$38,029)	\$1,345,637	\$1,066	\$1,346,703
2nd Alloc Remains	-	-	-	-	-	\$5	\$5
SubTotal	25,990,770	100.000%	\$29,277,946	(\$20,942,676)	\$8,335,270	\$22,269	\$8,357,539
Direct Billed					\$20,942,676		\$20,942,676
Total Full Functional Cost					\$29,277,946		\$29,300,215

Allocation Basis: Direct Bill per department

County of Riverside
OMB A-87 Cost Allocation Plan

72006 EDA Energy
Schedule 11.6.2

Detail Allocations - Energy Retrofit Depreciation

Department	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
19001 Economic Development Agency	18,810	4.591%	\$4,781	-	\$4,781	\$4	\$4,785
25001 Sheriff Administration	3,053	0.745%	\$776	-	\$776	\$1	\$777
25002 Sheriff Support	11,131	2.717%	\$2,829	-	\$2,829	\$2	\$2,831
25003 Sheriff Patrol	6,773	1.653%	\$1,721	-	\$1,721	\$1	\$1,722
25004 Sheriff Corrections	50,006	12.204%	\$12,709	-	\$12,709	\$10	\$12,719
25005 Sheriff Court Services	3,440	0.840%	\$874	-	\$874	\$1	\$875
26002 Probation	2,821	0.688%	\$717	-	\$717	\$1	\$718
26007 Prob: Admin & Support	1,208	0.295%	\$307	-	\$307	-	\$307
41002 Mental Health Treatment	22,988	5.610%	\$5,843	-	\$5,843	\$4	\$5,847
41004 Mental Health Administration	23,108	5.639%	\$5,873	-	\$5,873	\$4	\$5,877
42001 Public Health	65,504	15.986%	\$16,648	-	\$16,648	\$13	\$16,661
42004 Environmental Health	8,669	2.116%	\$2,203	-	\$2,203	\$2	\$2,205
43001 Riv Co Regional Medical Center	76,962	18.782%	\$19,560	-	\$19,560	\$15	\$19,575
51001 DPSS Admin	115,281	28.134%	\$29,299	-	\$29,299	\$22	\$29,321
SubTotal	409,754	100.000%	\$104,140	-	\$104,140	\$80	\$104,220
Direct Billed						-	-
Total Full Functional Cost					\$104,140		\$104,220

Allocation Basis: Direct per department

County of Riverside
OMB A-87 Cost Allocation Plan

72006 EDA Energy
Schedule 11.7

Summary of Allocated Costs

Department	Total	Utilities Direct Billed	Energy Retrofit Depreciation
13001 Auditor Controller	\$79,534	\$79,534	-
13002 Internal Audit/Specialized Accounting	\$9,586	\$9,586	-
13003 Payroll	\$14,217	\$14,217	-
15001 County Counsel	\$5,072	\$5,072	-
11301 Human Resources	\$101,420	\$101,420	-
72001 EDA FM - Admin	\$66,739	\$66,739	-
72006 EDA Energy	\$2,397	\$2,397	-
72007 EDA Parking	\$55,387	\$55,387	-
Subtotal for CSD	\$334,352	\$334,352	-
10001 Board of Supervisors	\$236,992	\$236,992	-
11303 Air Quality Division	(\$631)	(\$631)	-
11308 Workers Compensation	(\$2,618)	(\$2,618)	-
11310 Liability Insurance	(\$1,894)	(\$1,894)	-
11313 Safety Loss Control	(\$4,115)	(\$4,115)	-
11318 Temporary Assistance	(\$6,312)	(\$6,312)	-
11320 Exclusive Provider	(\$6,462)	(\$6,462)	-
11322 Employee Assistance	\$334	\$334	-
11329 Occupational Health & Safety	\$5,027	\$5,027	-
12001 Assessor	\$290,128	\$290,128	-
12002 County Clerk Recorder	\$26,033	\$26,033	-
12003 Records Mgmt & Archives	\$6,097	\$6,097	-
14001 Treasurer-Tax Collector	\$77,274	\$77,274	-
17001 Registrar of Voters	\$5,118	\$5,118	-
19001 Economic Development Agency	\$23,298	\$18,513	\$4,785
19003 Workforce Development	\$18,281	\$18,281	-
19007 County Free Library	\$98,203	\$98,203	-
19107 County Airports	\$2,929	\$2,929	-
19201 Fair & National Date Fest	\$2,819	\$2,819	-
19301 Edward Dean Museum	\$919	\$919	-

County of Riverside
OMB A-87 Cost Allocation Plan

72006 EDA Energy
Schedule 11.7

Summary of Allocated Costs (Continued)

Department	Total	Utilities Direct Billed	Energy Retrofit Depreciation
22001 District Attorney	\$127,463	\$127,463	-
23001 Child Support Services	\$68,794	\$68,794	-
24001 Public Defender	\$23,625	\$23,625	-
25001 Sheriff Administration	\$777	-	\$777
25002 Sheriff Support	\$49,139	\$46,308	\$2,831
25003 Sheriff Patrol	\$566,722	\$565,000	\$1,722
25004 Sheriff Corrections	\$1,424,217	\$1,411,498	\$12,719
25005 Sheriff Court Services	\$34,649	\$33,774	\$875
25006 CAC Security	\$4,163	\$4,163	-
25007 Training Center	\$52,707	\$52,707	-
25010 Sheriff Coroner	\$22,658	\$22,658	-
25011 Public Administration	\$5,292	\$5,292	-
26001 Prob Juvenile Hall	\$94,647	\$94,647	-
26002 Probation	\$399,219	\$398,501	\$718
26007 Prob: Admin & Support	(\$8)	(\$315)	\$307
27002 Fire Protection-Forest	\$87,146	\$87,146	-
27004 Fire Protection-Contract Svcs	(\$4,388)	(\$4,388)	-
28001 Agricultural Commisioner	\$33,963	\$33,963	-
31002 Transportation Land Mgmt Agency	\$60,081	\$60,081	-
31003 Consolidated Counter	\$6,813	\$6,813	-
31005 Environmental Programs	\$1,870	\$1,870	-
31101 Building & Safety	\$30,574	\$30,574	-
31201 Planning	\$5,425	\$5,425	-
31301 Transportation	\$83,793	\$83,793	-
31302 Surveyor	\$13,885	\$13,885	-
31307 Transportation Equipment	(\$6,590)	(\$6,590)	-
31401 Code Enforcement	\$25,016	\$25,016	-
41002 Mental Health Treatment	\$123,935	\$118,088	\$5,847
41004 Mental Health Administration	\$5,877	-	\$5,877
42001 Public Health	\$137,363	\$120,702	\$16,661

County of Riverside
OMB A-87 Cost Allocation Plan

72006 EDA Energy
Schedule 11.7

Summary of Allocated Costs (Continued)

Department	Total	Utilities Direct Billed	Energy Retrofit Depreciation
42002 California Children	\$4,323	\$4,323	-
42004 Environmental Health	\$42,078	\$39,873	\$2,205
42006 Animal Control Services	\$85,212	\$85,212	-
42007 Public Health Ambulatory Care	\$39,406	\$39,406	-
43001 Riv Co Regional Medical Center	\$544,773	\$525,198	\$19,575
51001 DPSS Admin	\$227,474	\$198,153	\$29,321
52002 DCA Local Initiative	\$2,014	\$2,014	-
53001 Office of Aging	\$3,132	\$3,132	-
54001 Veterans Services	\$461	\$461	-
63001 Cooperative Extension	\$499	\$499	-
72002 EDA Custodial Svcs	\$49,730	\$49,730	-
72003 EDA Maintenance Svcs	\$80,909	\$80,909	-
72004 EDA Real Estate	\$96,220	\$96,220	-
73005 Fleet Services	\$204,978	\$204,978	-
74001 Information Technology	\$96,921	\$96,921	-
74006 RCIT Communications Solutions	\$141,749	\$141,749	-
74009 Geographical Info Systems (GIS)	\$2,764	\$2,764	-
924001 Trial Court Operations	\$753,394	\$753,394	-
960001 Law Library	\$144,642	\$144,642	-
900101-915301 Various CSAs	\$9,773	\$9,773	-
All Other	\$1,346,703	\$1,346,703	-
2nd Alloc Remains	\$5	\$5	-
Totals	\$8,461,759	\$8,357,539	\$104,220
Direct Billed	\$20,942,676	\$20,942,676	-
Total Full Functional Cost	\$29,404,435	\$29,300,215	\$104,220
Less Direct Billed	(\$20,942,676)	(\$20,942,676)	-
Less CSD Amounts	(\$334,352)	(\$334,352)	-
Total Receiving Department Allocation	\$8,127,407	\$8,023,187	\$104,220

County of Riverside
OMB A-87 Cost Allocation Plan

72007 EDA Parking
Schedule 12.1

Narratives

The Parking division of Facilities Management is responsible for maintaining and servicing the County’s parking structure. Although most of the benefit of this structure is to the public and therefore unallowed, there is a small portion of benefit to some county departments. Some county departments pay for parking on a monthly basis and therefore receive benefit from this service.

The costs of this department is spread using two functions. The function’s respective cost was determined by the % of revenue coming from the departments vs. the public. This % was used to spread the costs for this division between two functions.

- Parking - allocates the costs of Parking based on the Revenue per department.
- Unallowed - this function is not further allocated based on OMB A-87 guidelines.

County of Riverside
OMB A-87 Cost Allocation Plan

72007 EDA Parking
Schedule 12.2

Revenue Reconciliation

Account	Account Description	Amount	Off the Top	Direct Billed	General Government	Description
C/A	573900 Intra Payroll Dist	\$12,173	-	\$12,173	-	
C/A	574500 Intra Parking	\$86,005	-	\$86,005	-	
C/A	575400 Intra Parking Validations	\$37,600	-	\$37,600	-	- Non County unallowed
C/A	575300 Intra - Facilities Project	\$78,397	-	-	\$78,397	Project non county allow
Total for C/A		\$214,175	-	\$135,778	\$78,397	
REV	731260 Other Fines	\$98,287	-	-	\$98,287	Fines- unallowed
REV	741380 Parking	\$265,623	-	-	\$265,623	Non County unallowed
REV	741590 Monthly ParkingCounty	\$693,362	-	\$162,745	\$530,617	Non County unallowed
REV	741600 Monthly Parking Non County	\$304,006	-	-	\$304,006	Non County unallowed
REV	778440 Interfnd Parking	\$41,700	-	-	\$41,700	Outside Agency unallowed
REV	741610 Parking Validations County	\$8,400	-	\$8,400	-	
REV	741620 Parking Validations Non County	\$27,316	-	-	\$27,316	Non County Unallowed
REV	776455 Rebates and Refunds	\$94,848	-	-	\$94,848	Rebates and Refunds unallowed
REV	778510 Interfund Parking Validations	\$5,600	-	\$5,600	-	
REV	781360 Other Misc Revenue	\$5,250	-	\$5,250	-	
REV	781800 Parking Revenue	\$30,000	-	\$30,000	-	
REV	781080 Cash over Short	(\$13)	-	-	(\$13)	outside unallowed
Total for Rev		\$1,574,379	-	\$211,995	\$1,362,384	

Total per Books	\$1,788,554
Less General Government	(\$1,440,781)
Less Off the Top	-
Less Direct Billed	(\$347,773)
Difference	-

County of Riverside
OMB A-87 Cost Allocation Plan

72007 EDA Parking
Schedule 12.3

Labor Distribution Summary

No Labor Distribution

County of Riverside
OMB A-87 Cost Allocation Plan

72007 EDA Parking
Schedule 12.4

Schedule of costs to be allocated

		Amount	General & Admin	Parking	Unallowed
	<i>Total %</i>		-	22.886%	77.114%
Wages and Benefits					
Salaries		\$614,400	-	\$140,614	\$473,786
Benefits		\$366,041	-	\$83,774	\$282,267
Wages and Benefits Subtotal		\$980,441	-	\$224,388	\$756,053
Services and Supplies					
	Dist				
Services & Supplies	S	\$805,581	-	\$184,368	\$621,213
Interfund Misc Project Exp	S	\$1,786	-	\$409	\$1,377
572800 Intra Misc	D	-	-	-	-
574500 Intra Parking	D	(\$86,005)	-	-	-
575400 Intra Parking Validations	D	(\$37,600)	-	-	-
575300 Intra-Facilities Projects	D	(\$78,397)	-	-	-
573900 Intra-Payroll Distribution	D	(\$12,173)	-	-	-
Services and Supplies Subtotal		\$593,192	-	\$184,777	\$622,590
Cost Adjustments					
572800 Intra Misc		-	-	-	-
574500 Intra Parking		\$86,005	-	-	-
575400 Intra Parking Validations		\$37,600	-	-	-
575300 Intra-Facilities Projects		\$78,397	-	-	-
573900 Intra-Payroll Distribution		\$12,173	-	-	-
Cost Adjustments Subtotal		\$214,175	-	-	-
Reallocate Admin			-	-	-
Functional Costs		\$1,787,808	-	\$409,165	\$1,378,643

County of Riverside
OMB A-87 Cost Allocation Plan

72007 EDA Parking
Schedule 12.5

Service to Service Costs

Department	First Incoming	Second Incoming	Parking	Unallowed
Building Use Allowance	\$497,494	-	\$113,858	\$383,636
Equipment Use Allowance	\$959	-	\$219	\$740
11001 County Executive Office	\$1,367	-	\$313	\$1,054
11001 County Executive Office	-	\$5	\$1	\$4
13001 Auditor Controller	\$5,409	-	\$1,238	\$4,171
13001 Auditor Controller	-	\$210	\$48	\$162
13002 Internal Audit/Specialized Accounting	\$26	-	\$6	\$20
13003 Payroll	\$164	-	\$38	\$126
13003 Payroll	-	\$30	\$7	\$23
15001 County Counsel	\$2	-	-	\$2
11301 Human Resources	\$1,118	-	\$256	\$862
11301 Human Resources	-	\$114	\$26	\$88
73001 Purchasing	\$74	-	\$17	\$57
72001 EDA FM - Admin	\$8,882	-	\$2,033	\$6,849
72001 EDA FM - Admin	-	\$5,701	\$1,305	\$4,396
72006 EDA Energy	\$55,255	-	\$12,646	\$42,609
72006 EDA Energy	-	\$132	\$30	\$102
Subtotals	\$570,750	\$6,192	\$132,041	\$444,901
Functional Costs	\$1,787,808		\$409,165	\$1,378,643
Total Allocated Costs	\$2,364,750		\$541,206	\$1,823,544
			Not Allocated	

Default Salary % Distribution

County of Riverside
OMB A-87 Cost Allocation Plan

72007 EDA Parking
Schedule 12.6.1

Detail Allocations - Parking

Department	Allocation Units	Allocated Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
13001 Auditor Controller	1,200	0.345%	\$1,863	(\$1,200)	\$663	-	\$663
11301 Human Resources	2,800	0.805%	\$4,346	(\$2,800)	\$1,546	-	\$1,546
73001 Purchasing	630	0.181%	\$978	(\$630)	\$348	-	\$348
72001 EDA FM - Admin	20,395	5.864%	\$31,656	(\$20,395)	\$11,261	-	\$11,261
10002 Assessment Appeals Board	2,000	0.575%	\$3,104	(\$2,000)	\$1,104	\$9	\$1,113
11303 Air Quality Division	31,080	8.937%	\$48,240	(\$31,080)	\$17,160	\$136	\$17,296
11310 Liability Insurance	420	0.121%	\$652	(\$420)	\$232	\$2	\$234
12001 Assessor	3,290	0.946%	\$5,107	(\$3,290)	\$1,817	\$14	\$1,831
12002 County Clerk Recorder	5,880	1.691%	\$9,127	(\$5,880)	\$3,247	\$26	\$3,273
12003 Records Mgmt & Archives	1,260	0.362%	\$1,956	(\$1,260)	\$696	\$6	\$702
12004 Integrated Prop Tax Mgt	920	0.265%	\$1,428	(\$920)	\$508	\$4	\$512
14001 Treasurer-Tax Collector	6,560	1.886%	\$10,182	(\$6,560)	\$3,622	\$29	\$3,651
17001 Registrar of Voters	840	0.242%	\$1,304	(\$840)	\$464	\$4	\$468
19001 Economic Development Agency	723	0.208%	\$1,122	(\$3,033)	(\$1,911)	\$3	(\$1,908)
19002 HUD-CDBG Home Grants	1,260	0.362%	\$1,956	(\$1,260)	\$696	\$6	\$702
19003 Workforce Development	200	0.058%	\$310	(\$200)	\$110	\$1	\$111
19004 Housing Authority	200	0.058%	\$310	(\$200)	\$110	\$1	\$111
19005 Single Family Revenue	210	0.060%	\$326	(\$210)	\$116	\$1	\$117
19010 Economic Development	2,310	0.664%	\$3,585	-	\$3,585	\$10	\$3,595
19107 County Airports	840	0.242%	\$1,304	(\$840)	\$464	\$4	\$468
22001 District Attorney	18,800	5.406%	\$29,180	(\$18,800)	\$10,380	\$83	\$10,463
23001 Child Support Services	7,630	2.194%	\$11,843	(\$7,630)	\$4,213	\$33	\$4,246
24001 Public Defender	800	0.230%	\$1,242	(\$800)	\$442	\$4	\$446
25001 Sheriff Administration	2,200	0.633%	\$3,415	(\$2,200)	\$1,215	\$10	\$1,225
25002 Sheriff Support	1,440	0.414%	\$2,235	(\$1,440)	\$795	\$6	\$801
25003 Sheriff Patrol	800	0.230%	\$1,242	(\$800)	\$442	\$4	\$446
25010 Sheriff Coroner	200	0.058%	\$310	(\$200)	\$110	\$1	\$111
26007 Prob: Admin & Support	420	0.121%	\$652	(\$420)	\$232	\$2	\$234
27002 Fire Protection-Forest	2,940	0.845%	\$4,563	(\$2,940)	\$1,623	\$13	\$1,636

County of Riverside
OMB A-87 Cost Allocation Plan

72007 EDA Parking
Schedule 12.6.1

Detail Allocations - Parking (Continued)

Department	Allocation Units	Allocated Percent	1st Allocation	DirectBilled	Department Allocation	2nd Allocation	Total
28001 Agricultural Commissioner	2,345	0.674%	\$3,640	(\$2,345)	\$1,295	\$10	\$1,305
31005 Environmental Programs	840	0.242%	\$1,304	(\$840)	\$464	\$4	\$468
31201 Planning	2,280	0.656%	\$3,539	(\$2,280)	\$1,259	\$10	\$1,269
31301 Transportation	3,200	0.920%	\$4,967	(\$3,200)	\$1,767	\$14	\$1,781
31308 TLMA-ALUC	600	0.173%	\$931	(\$600)	\$331	\$3	\$334
41002 Mental Health Treatment	31,200	8.971%	\$48,426	(\$31,200)	\$17,226	\$137	\$17,363
41003 Mental Health Detention	1,800	0.518%	\$2,794	(\$1,800)	\$994	\$8	\$1,002
41004 Mental Health Administration	2,700	0.776%	\$4,191	(\$2,700)	\$1,491	\$12	\$1,503
42001 Public Health	2,940	0.845%	\$4,563	(\$2,940)	\$1,623	\$13	\$1,636
42004 Environmental Health	2,600	0.748%	\$4,036	(\$2,600)	\$1,436	\$11	\$1,447
42006 Animal Control Services	1,995	0.574%	\$3,096	(\$1,995)	\$1,101	\$9	\$1,110
43001 Riv Co Regional Medical Center	840	0.242%	\$1,304	(\$840)	\$464	\$4	\$468
43003 Detention Health	210	0.060%	\$326	(\$210)	\$116	\$1	\$117
45001 Waste Management	840	0.242%	\$1,304	(\$840)	\$464	\$4	\$468
51001 DPSS Admin	3,360	0.966%	\$5,215	(\$3,360)	\$1,855	\$15	\$1,870
52001 Local Initiative Admin DCA	200	0.058%	\$310	(\$200)	\$110	\$1	\$111
53001 Office of Aging	840	0.242%	\$1,304	(\$840)	\$464	\$4	\$468
72002 EDA Custodial Svcs	6,790	1.952%	\$10,539	(\$6,790)	\$3,749	\$30	\$3,779
72003 EDA Maintenance Svcs	3,360	0.966%	\$5,215	(\$3,360)	\$1,855	\$15	\$1,870
72004 EDA Real Estate	118,250	34.002%	\$183,539	(\$118,250)	\$65,289	\$519	\$65,808
72005 EDA Project Management	6,000	1.725%	\$9,313	(\$6,000)	\$3,313	\$26	\$3,339
74001 Information Technology	15,750	4.529%	\$24,446	(\$15,750)	\$8,696	\$69	\$8,765
74006 RCIT Communications Solutions	1,365	0.392%	\$2,119	(\$1,365)	\$754	\$6	\$760
All Other	19,220	5.527%	\$29,832	(\$19,220)	\$10,612	\$84	\$10,696
SubTotal	347,773	100.000%	\$539,791	(\$347,773)	\$192,018	\$1,421	\$193,439
Direct Billed					\$347,773		\$347,773
Total Full Functional Cost					\$539,791		\$541,212

Allocation Basis: Revenues per dept

County of Riverside
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72007 EDA Parking
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Summary of Allocated Costs

Department	Total	Parking	Unallowed
13001 Auditor Controller	\$663	\$663	-
11301 Human Resources	\$1,546	\$1,546	-
73001 Purchasing	\$348	\$348	-
72001 EDA FM - Admin	\$11,261	\$11,261	-
Subtotal for CSD	\$13,818	\$13,818	-
10002 Assessment Appeals Board	\$1,113	\$1,113	-
11303 Air Quality Division	\$17,296	\$17,296	-
11310 Liability Insurance	\$234	\$234	-
12001 Assessor	\$1,831	\$1,831	-
12002 County Clerk Recorder	\$3,273	\$3,273	-
12003 Records Mgmt & Archives	\$702	\$702	-
12004 Integrated Prop Tax Mgt	\$512	\$512	-
14001 Treasurer-Tax Collector	\$3,651	\$3,651	-
17001 Registrar of Voters	\$468	\$468	-
19001 Economic Development Agency	(\$1,908)	(\$1,908)	-
19002 HUD-CDBG Home Grants	\$702	\$702	-
19003 Workforce Development	\$111	\$111	-
19004 Housing Authority	\$111	\$111	-
19005 Single Family Revenue	\$117	\$117	-
19010 Economic Development	\$3,595	\$3,595	-
19107 County Airports	\$468	\$468	-
22001 District Attorney	\$10,463	\$10,463	-
23001 Child Support Services	\$4,246	\$4,246	-
24001 Public Defender	\$446	\$446	-
25001 Sheriff Administration	\$1,225	\$1,225	-
25002 Sheriff Support	\$801	\$801	-
25003 Sheriff Patrol	\$446	\$446	-
25010 Sheriff Coroner	\$111	\$111	-
26007 Prob: Admin & Support	\$234	\$234	-

County of Riverside
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Summary of Allocated Costs (Continued)

Department	Total	Parking	Unallowed
27002 Fire Protection-Forest	\$1,636	\$1,636	-
28001 Agricultural Commisioner	\$1,305	\$1,305	-
31005 Environmental Programs	\$468	\$468	-
31201 Planning	\$1,269	\$1,269	-
31301 Transportation	\$1,781	\$1,781	-
31308 TLMA-ALUC	\$334	\$334	-
41002 Mental Health Treatment	\$17,363	\$17,363	-
41003 Mental Health Detention	\$1,002	\$1,002	-
41004 Mental Health Administration	\$1,503	\$1,503	-
42001 Public Health	\$1,636	\$1,636	-
42004 Environmental Health	\$1,447	\$1,447	-
42006 Animal Control Services	\$1,110	\$1,110	-
43001 Riv Co Regional Medical Center	\$468	\$468	-
43003 Detention Health	\$117	\$117	-
45001 Waste Management	\$468	\$468	-
51001 DPSS Admin	\$1,870	\$1,870	-
52001 Local Initiative Admin DCA	\$111	\$111	-
53001 Office of Aging	\$468	\$468	-
72002 EDA Custodial Svcs	\$3,779	\$3,779	-
72003 EDA Maintenance Svcs	\$1,870	\$1,870	-
72004 EDA Real Estate	\$65,808	\$65,808	-
72005 EDA Project Management	\$3,339	\$3,339	-
74001 Information Technology	\$8,765	\$8,765	-
74006 RCIT Communications Solutions	\$760	\$760	-
All Other	\$10,696	\$10,696	-

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Summary of Allocated Costs (Continued)			
Department	Total	Parking	Unallowed
Totals	\$193,439	\$193,439	-
Direct Billed	\$347,773	\$347,773	-
Total Full Functional Cost	\$541,212	\$541,212	-
Less Direct Billed	(\$347,773)	(\$347,773)	-
Less CSD Amounts	(\$13,818)	(\$13,818)	-
Total Receiving Department Allocation	\$179,621	\$179,621	-