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Cost Plan Expenditure Distribution Index

- SAL** - Spread Based on Labor Distribution Percentage
- PROP** - Manually Spread Percentage Distribution
- DISA** - Not Further Allocated

Certification of Agency Fiscal Officer

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 2016/2017 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, MA

Title: Auditor-Controller

Date:

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit

Department	Total	10001 Board of Supervisors	10002 Assessment Appeals Board	11003 Cont & Land Acq-ACO	11004 Pension Obligation	11009 Contrib To Trial Court Funding	11010 Contribution to Other Funds	11011 Contribution to Com	11014 County Contrib to Hlth & MH
1 Building Use Allowance	\$21,353,200	\$310,131	\$2,539	-	-	-	-	-	-
2 Equipment Use Allowance	\$9,405,828	\$10,089	\$2,872	-	-	-	-	-	-
11001 County Executive Office	\$3,429,625	\$6,724	\$915	-	-	-	\$684	-	-
13001 Auditor Controller	\$3,141,135	\$9,356	\$2,073	\$96	-	\$694	\$602	-	\$176
13002 Internal Audit Specialized Accounting	\$1,144,852	\$72,372	\$999	-	-	-	\$17	-	-
13003 Payroll	\$40,923	\$111	\$22	-	-	-	-	-	-
15001 County Counsel	\$2,804,893	\$321,150	\$14,134	-	-	-	-	-	-
11301 Human Resources	\$2,529,457	\$5,153	\$469	-	-	-	-	-	-
73001 Purchasing	\$1,764,910	\$1,906	\$13	-	-	-	-	-	-
72001 EDA FM - Admin	\$267,487	-	-	-	-	-	-	-	-
72006 EDA Energy	\$7,883,774	\$241,741	-	-	-	-	-	-	-
72007 EDA Parking	\$188,368	-	\$1,765	-	-	-	-	-	-
Total Actual Costs	\$53,954,451	\$978,733	\$25,801	\$96	-	\$695	\$1,303	-	\$176
Roll Forward Amounts	\$5,136,423	\$178,590	(\$100,105)	\$25	-	(\$374)	(\$2,104)	-	(\$382)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$59,090,874	\$1,157,323	(\$74,303)	\$121	-	\$321	(\$801)	-	(\$206)

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	11017 Domestic Violence	11021 Interest on Trans & Teeter	11022 Lease- Purchase Long Term	11029 Legislative- Admin Support	11030 Leased Court Facilities	11033 Confidential Court Orders	11034 Teeter Debt Service	11035 Mitigation Project Operation
1 Building Use Allowance	\$21,353,200	-	-	-	-	-	-	-	-
2 Equipment Use Allowance	\$9,405,828	-	-	-	-	-	-	-	-
11001 County Executive Office	\$3,429,625	-	\$53	-	\$1,958	-	\$380	-	-
13001 Auditor Controller	\$3,141,135	-	\$167	-	\$1,215	-	\$188	\$139	\$571
13002 Internal Audit Specialized Accounting	\$1,144,852	-	\$1	-	\$51	-	\$10	-	-
13003 Payroll	\$40,923	-	-	-	-	-	-	-	-
15001 County Counsel	\$2,804,893	-	-	-	\$32,112	-	-	\$435	-
11301 Human Resources	\$2,529,457	-	-	-	\$195	-	-	-	-
73001 Purchasing	\$1,764,910	-	-	-	\$2,281	-	\$71	\$89	-
72001 EDA FM - Admin	\$267,487	-	-	-	-	-	-	-	-
72006 EDA Energy	\$7,883,774	-	-	-	-	-	-	-	-
72007 EDA Parking	\$188,368	-	-	-	-	-	-	-	-
Total Actual Costs	\$53,954,451	-	\$221	-	\$37,811	-	\$648	\$664	\$571
Roll Forward Amounts	\$5,136,423	-	\$14	-	\$33,841	-	\$250	(\$781)	\$74
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$59,090,874	-	\$235	-	\$71,651	-	\$897	(\$117)	\$644

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	11036 Wc-Mshcp	11037 Devel. Impact Fee Op Org	11038 EO Subfund Operations	11039 Court Facilities	11040 Pension Obligation Bonds	11042 Cap Imp Prg-Capital Projects	11043 Court Reporting Transcripts	11044 Grand Jury Admin
1 Building Use Allowance	\$21,353,200	-	-	-	-	-	-	-	-
2 Equipment Use Allowance	\$9,405,828	-	-	-	-	-	-	-	-
11001 County Executive Office	\$3,429,625	\$2,326	\$792	\$435	\$1,537	-	-	\$1,038	\$1,255
13001 Auditor Controller	\$3,141,135	\$415	\$1,870	\$602	\$843	\$698	\$724	\$2,314	\$2,995
13002 Internal Audit Specialized Accounting	\$1,144,852	\$60	\$20	\$11	\$40	-	-	\$26	\$8
13003 Payroll	\$40,923	-	-	-	-	-	-	-	\$3
15001 County Counsel	\$2,804,893	-	-	\$733	-	-	\$813	-	\$27,469
11301 Human Resources	\$2,529,457	-	-	-	-	-	-	-	\$144
73001 Purchasing	\$1,764,910	-	\$609	\$452	\$982	-	-	\$59	\$2
72001 EDA FM - Admin	\$267,487	-	-	-	-	-	-	-	-
72006 EDA Energy	\$7,883,774	-	-	-	-	-	-	-	-
72007 EDA Parking	\$188,368	-	-	-	-	-	-	-	-
Total Actual Costs	\$53,954,451	\$2,801	\$3,292	\$2,234	\$3,402	\$698	\$1,537	\$3,437	\$31,876
Roll Forward Amounts	\$5,136,423	\$752	(\$132)	(\$647)	\$1,436	(\$1,030)	\$638	(\$380)	\$26,087
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$59,090,874	\$3,553	\$3,159	\$1,588	\$4,838	(\$331)	\$2,175	\$3,056	\$57,963

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	11050 Natl Pollutant Dschrg Elim Sys	11051 Tobacco Settlement	11060 Riv Co Low Income Health Prog	11099 Indigent Defense	11303 Air Quality Division	11306 Delta Dental PPO	11307 Property Insurance	11308 Workers Compensation
1 Building Use Allowance	\$21,353,200	-	-	-	-	-	-	-	-
2 Equipment Use Allowance	\$9,405,828	-	-	-	-	-	-	-	-
11001 County Executive Office	\$3,429,625	\$846	-	\$226	\$18,932	\$404	\$356	\$5,233	\$5,982
13001 Auditor Controller	\$3,141,135	\$542	\$62	\$8,057	\$2,904	\$1,621	\$436	\$1,031	\$103,957
13002 Internal Audit Specialized Accounting	\$1,144,852	\$22	-	\$6	\$214	\$10	\$9	\$942	\$961
13003 Payroll	\$40,923	\$5	-	-	-	\$4	-	\$3	\$83
15001 County Counsel	\$2,804,893	\$960	-	-	\$2,014	-	-	-	-
11301 Human Resources	\$2,529,457	\$187	-	-	-	\$187	\$23,563	\$94	\$14,862
73001 Purchasing	\$1,764,910	-	-	\$658	-	\$10	-	-	\$221
72001 EDA FM - Admin	\$267,487	-	-	-	-	-	-	-	-
72006 EDA Energy	\$7,883,774	-	-	-	-	\$107	-	-	\$374
72007 EDA Parking	\$188,368	-	-	-	-	\$18,043	-	-	-
Total Actual Costs	\$53,954,451	\$2,562	\$62	\$8,946	\$24,063	\$20,388	\$24,365	\$7,303	\$126,441
Roll Forward Amounts	\$5,136,423	\$609	(\$519)	(\$93,142)	\$8,144	\$18,802	\$13,167	\$428	\$33,892
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$59,090,874	\$3,171	(\$457)	(\$84,195)	\$32,208	\$39,190	\$37,532	\$7,731	\$160,332

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	11309 Malpractice Insurance	11310 Liability Insurance	11311 Unemployment Insurance	11312 STD Disability Insurance	11313 Safety Loss Control	11314 LTD Insurance ISF	11318 Temporary Assistance	11320 Exclusive Provider Option
1 Building Use Allowance	\$21,353,200	-	-	-	-	-	-	-	-
2 Equipment Use Allowance	\$9,405,828	-	-	-	-	-	-	-	-
11001 County Executive Office	\$3,429,625	\$1,601	\$7,840	\$152	\$226	\$1,588	-	\$2,974	\$12,806
13001 Auditor Controller	\$3,141,135	\$2,683	\$14,642	\$209	\$245	\$1,410	\$109	\$2,341	\$42,913
13002 Internal Audit Specialized Accounting	\$1,144,852	\$849	\$51,360	\$811	\$813	\$41	-	\$885	\$331
13003 Payroll	\$40,923	\$4	\$56	-	-	\$29	-	\$87	\$83
15001 County Counsel	\$2,804,893	-	-	-	-	-	-	-	-
11301 Human Resources	\$2,529,457	\$187	\$2,764	-	-	\$1,804	-	\$2,653	\$29,030
73001 Purchasing	\$1,764,910	-	\$246	\$110	-	\$359	-	\$913	\$14,408
72001 EDA FM - Admin	\$267,487	-	-	-	-	-	-	-	-
72006 EDA Energy	\$7,883,774	-	\$321	-	-	\$590	-	\$1,072	\$1,394
72007 EDA Parking	\$188,368	-	\$792	-	-	\$185	-	-	-
Total Actual Costs	\$53,954,451	\$5,325	\$78,022	\$1,281	\$1,283	\$6,007	\$109	\$10,925	\$100,965
Roll Forward Amounts	\$5,136,423	\$537	(\$8,440)	(\$11,317)	(\$551)	(\$7,171)	-	(\$8,658)	\$27,448
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$59,090,874	\$5,861	\$69,581	(\$10,035)	\$733	(\$1,164)	\$109	\$2,267	\$128,414

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	11321 Internal Service Fund	11322 Employee Assistance Services	11324 United Concordia Preferred	11325 Local Advantage Blythe Dental	11326 Local Advantage Plus Dental	11328 Freedom Dental Plan	11329 Occupational Health & Wellness	11330 Wellness Program
1 Building Use Allowance	\$21,353,200	-	-	-	-	-	-	-	-
2 Equipment Use Allowance	\$9,405,828	-	-	-	-	-	-	-	-
11001 County Executive Office	\$3,429,625	-	\$1,018	-	\$2	\$48	-	\$2,663	\$949
13001 Auditor Controller	\$3,141,135	\$154	\$1,236	-	\$222	\$298	-	\$2,194	\$545
13002 Internal Audit Specialized Accounting	\$1,144,852	-	\$26	-	-	\$1	-	\$69	\$24
13003 Payroll	\$40,923	-	\$22	-	-	-	-	\$45	\$6
15001 County Counsel	\$2,804,893	-	-	-	-	-	-	-	-
11301 Human Resources	\$2,529,457	-	\$1,134	-	\$107	\$3,449	-	\$2,008	\$2,744
73001 Purchasing	\$1,764,910	-	\$42	-	-	-	-	\$923	\$52
72001 EDA FM - Admin	\$267,487	-	-	-	-	-	-	-	-
72006 EDA Energy	\$7,883,774	-	\$423	-	-	-	-	\$3,014	-
72007 EDA Parking	\$188,368	-	-	-	-	-	-	-	-
Total Actual Costs	\$53,954,451	\$154	\$3,902	-	\$331	\$3,796	-	\$10,916	\$4,320
Roll Forward Amounts	\$5,136,423	\$17	\$903	-	\$154	\$1,795	-	\$2,207	-
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$59,090,874	\$172	\$4,804	-	\$485	\$5,591	-	\$13,122	\$4,320

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	11501 CFD Assessment Dist Admin	12001 Assessor	12002 County Clerk-Recorder	12003 Records Mgmt & Archives Program	12004 CREST	14001 Treasurer- Tax Collector	17001 Registrar of Voters	19001 AgencyAdminist ration
1 Building Use Allowance	\$21,353,200	-	\$263,345	\$4,328	-	-	\$29,281	-	\$4,203
2 Equipment Use Allowance	\$9,405,828	-	\$181,741	\$291,367	-	-	\$54,789	\$119,428	-
11001 County Executive Office	\$3,429,625	\$475	\$19,051	\$12,872	\$1,292	\$4,011	\$9,981	\$6,813	\$2,874
13001 Auditor Controller	\$3,141,135	\$729	\$14,627	\$25,533	\$3,747	\$2,781	\$33,648	\$36,087	\$7,103
13002 Internal Audit Specialized Accounting	\$1,144,852	\$12	\$5,736	\$38,568	\$2,192	\$103	\$40,215	\$1,197	\$47,536
13003 Payroll	\$40,923	\$8	\$389	\$342	\$30	\$41	\$198	\$107	\$62
15001 County Counsel	\$2,804,893	\$1,489	\$148,921	\$56,746	-	-	\$101,536	\$30,987	\$1,477
11301 Human Resources	\$2,529,457	\$423	\$23,469	\$25,952	\$1,496	\$1,605	\$11,296	\$2,869	\$2,153
73001 Purchasing	\$1,764,910	\$93	\$1,967	\$7,558	\$388	\$4,145	\$2,286	\$1,475	\$410
72001 EDA FM - Admin	\$267,487	-	-	-	-	-	-	-	\$6,888
72006 EDA Energy	\$7,883,774	-	\$305,300	\$44,354	\$8,132	-	\$90,942	\$10,055	\$14,855
72007 EDA Parking	\$188,368	-	\$3,152	\$3,460	\$741	\$247	\$3,769	\$494	\$620
Total Actual Costs	\$53,954,451	\$3,228	\$967,697	\$511,080	\$18,018	\$12,932	\$377,942	\$209,512	\$88,182
Roll Forward Amounts	\$5,136,423	\$1,781	(\$46,248)	\$78,032	(\$1,316)	\$2,225	\$64,858	\$4,800	(\$27,015)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$59,090,874	\$5,008	\$921,449	\$589,113	\$16,701	\$15,158	\$442,800	\$214,312	\$61,167

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	19002 HUD- CDBG Home Grants	19003 Workforce Development	19004 Housing Authority (County)	19005 Single Family Revenue Bond	19006 Home Grant Program	19007 EDA/County Free Library	19008 EDA/Community Centers	19009 Successor Agency to the RDA
1 Building Use Allowance	\$21,353,200	-	\$3,334	-	-	-	\$60,366	-	-
2 Equipment Use Allowance	\$9,405,828	-	-	-	-	-	-	-	-
11001 County Executive Office	\$3,429,625	\$323	\$11,789	\$8,436	\$3,374	\$267	\$5,521	\$28	\$18,938
13001 Auditor Controller	\$3,141,135	\$7,900	\$10,265	\$2,687	\$2,112	\$1,484	\$10,156	\$1,040	\$2,446
13002 Internal Audit Specialized Accounting	\$1,144,852	\$1,212	\$8,736	\$3,212	\$87	\$118	\$873	-	\$34
13003 Payroll	\$40,923	-	\$228	\$234	-	-	\$14	-	-
15001 County Counsel	\$2,804,893	\$2,156	\$2,779	\$15,522	\$2,069	\$2,312	\$947	-	\$6,479
11301 Human Resources	\$2,529,457	-	\$12,425	\$12,452	-	-	\$740	-	-
73001 Purchasing	\$1,764,910	\$592	\$6,037	\$2	\$336	-	\$866	\$120	\$76
72001 EDA FM - Admin	\$267,487	\$69	-	\$3,448	-	-	-	-	-
72006 EDA Energy	\$7,883,774	-	\$7,073	-	-	-	\$87,967	-	-
72007 EDA Parking	\$188,368	\$535	\$118	\$118	-	-	-	-	-
Total Actual Costs	\$53,954,451	\$12,787	\$62,785	\$46,111	\$7,978	\$4,181	\$167,449	\$1,189	\$27,973
Roll Forward Amounts	\$5,136,423	(\$3,076)	\$13,361	(\$49,624)	(\$6,024)	(\$4,516)	\$15,017	(\$2,023)	\$3,410
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$59,090,874	\$9,711	\$76,145	(\$3,512)	\$1,954	(\$335)	\$182,465	(\$835)	\$31,382

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	19010 Economic Development	19107 County Airports	19201 Fair And National Date Fest	19301 Edward Dean Museum	21001 Superior Court of CA	22001 District Attorney	22002 District Attorney Forensic	23001 Riv Co Dep of Child Supt Svcs
1 Building Use Allowance	\$21,353,200	-	\$3,555	\$508	\$209	\$29,594	\$2,100,749	-	\$1,337
2 Equipment Use Allowance	\$9,405,828	-	-	-	-	-	\$289,894	-	-
11001 County Executive Office	\$3,429,625	\$2,851	\$1,837	\$2,940	\$252	-	\$116,913	\$370	\$36,906
13001 Auditor Controller	\$3,141,135	\$5,851	\$7,761	\$5,289	\$1,932	-	\$41,444	\$554	\$12,809
13002 Internal Audit Specialized Accounting	\$1,144,852	\$74	\$348	\$972	\$6	-	\$40,356	\$9	\$2,833
13003 Payroll	\$40,923	\$35	\$24	\$50	\$6	-	\$1,413	-	\$609
15001 County Counsel	\$2,804,893	\$654	\$8,098	\$205	\$48	-	\$3,865	-	\$274
11301 Human Resources	\$2,529,457	\$16,067	\$889	\$951	\$211	-	\$51,684	-	\$48,300
73001 Purchasing	\$1,764,910	\$1,753	\$474	\$255	\$235	-	\$4,282	\$130	\$2,473
72001 EDA FM - Admin	\$267,487	-	-	\$1,809	-	-	-	-	-
72006 EDA Energy	\$7,883,774	-	\$8,215	\$1,222	\$503	-	\$52,838	-	\$52,148
72007 EDA Parking	\$188,368	\$1,483	\$494	-	-	-	\$11,770	-	\$4,449
Total Actual Costs	\$53,954,451	\$28,768	\$31,696	\$14,200	\$3,404	\$29,594	\$2,715,208	\$1,062	\$162,138
Roll Forward Amounts	\$5,136,423	-	(\$44,515)	(\$52,337)	(\$35,379)	(\$183,876)	(\$123,430)	\$83	\$40,907
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$59,090,874	\$28,768	(\$12,819)	(\$38,136)	(\$31,976)	(\$154,283)	\$2,591,778	\$1,146	\$203,046

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	24001 Public Defender	24013 LOPD Capital Defenders	25001 Sheriff Administration	25002 Sheriff Support	25003 Sheriff Patrol	25004 Sheriff Correction	25005 Sheriff Court Services	25006 CAC Security
1 Building Use Allowance	\$21,353,200	\$24,600	-	\$25,641	\$46,088	\$1,519,058	\$5,116,295	\$15,220	\$5,286
2 Equipment Use Allowance	\$9,405,828	\$29,745	-	\$561,785	\$1,622,671	\$2,083,369	\$661,945	\$117,994	\$1,300
11001 County Executive Office	\$3,429,625	\$32,702	-	\$54,159	\$33,950	\$246,191	\$160,448	\$22,079	\$513
13001 Auditor Controller	\$3,141,135	\$13,103	-	\$12,811	\$154,398	\$200,618	\$111,946	\$19,658	\$1,322
13002 Internal Audit Specialized Accounting	\$1,144,852	\$728	-	\$8,606	\$876	\$25,497	\$4,140	\$570	\$13
13003 Payroll	\$40,923	\$461	-	\$107	\$701	\$3,609	\$3,117	\$397	\$6
15001 County Counsel	\$2,804,893	-	-	\$152,413	-	-	-	-	-
11301 Human Resources	\$2,529,457	\$45,850	-	\$32,794	\$101,207	\$142,646	\$116,666	\$13,286	\$203
73001 Purchasing	\$1,764,910	\$3,536	-	\$2,323	\$11,209	\$50,399	\$39,298	\$3,944	\$128
72001 EDA FM - Admin	\$267,487	-	-	-	-	\$28	-	-	-
72006 EDA Energy	\$7,883,774	\$19,749	-	\$772	\$240,809	\$368,639	\$1,403,019	\$33,409	\$4,551
72007 EDA Parking	\$188,368	\$588	-	\$1,648	\$965	\$118	\$842	-	-
Total Actual Costs	\$53,954,451	\$171,060	-	\$853,060	\$2,212,874	\$4,640,173	\$7,617,715	\$226,558	\$13,322
Roll Forward Amounts	\$5,136,423	(\$55,598)	-	\$106,800	\$1,585,652	\$302,112	\$381,538	\$52,649	\$2,692
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$59,090,874	\$115,463	-	\$959,860	\$3,798,526	\$4,942,286	\$7,999,253	\$279,207	\$16,013

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	25007 Ben Clark Training Center	25010 Sheriff Coroner	25011 Public Administration	25051 Sheriff Cal-ID	25052 Sheriff Cal-DNA	25053 Sheriff Cal-Photo	26001 Juvenile Hall	26002 Probation
1 Building Use Allowance	\$21,353,200	\$230,323	\$106,027	\$26,509	-	-	-	\$1,195,529	\$157,971
2 Equipment Use Allowance	\$9,405,828	\$129,318	\$47,005	\$2,017	-	-	-	\$30,535	\$101,865
11001 County Executive Office	\$3,429,625	\$10,350	\$7,311	\$1,310	\$3,235	\$655	\$103	\$27,138	\$70,352
13001 Auditor Controller	\$3,141,135	\$15,143	\$6,619	\$3,090	\$4,154	\$229	\$213	\$53,450	\$53,299
13002 Internal Audit Specialized Accounting	\$1,144,852	\$267	\$20,833	\$28,377	\$83	\$17	\$3	\$700	\$6,248
13003 Payroll	\$40,923	\$130	\$118	\$32	\$55	-	-	\$658	\$940
15001 County Counsel	\$2,804,893	-	-	\$1,248	-	-	-	\$1,464	\$29,156
11301 Human Resources	\$2,529,457	\$5,109	\$4,108	\$1,092	\$1,963	-	-	\$27,683	\$86,269
73001 Purchasing	\$1,764,910	\$12,039	\$3,241	\$562	\$2,169	\$1,034	\$309	\$35,935	\$8,123
72001 EDA FM - Admin	\$267,487	-	-	-	-	-	-	-	-
72006 EDA Energy	\$7,883,774	\$246,705	\$18,435	\$3,109	-	-	-	\$56,741	\$307,274
72007 EDA Parking	\$188,368	-	\$118	-	-	-	-	-	-
Total Actual Costs	\$53,954,451	\$649,385	\$213,815	\$67,347	\$11,659	\$1,935	\$628	\$1,429,834	\$821,497
Roll Forward Amounts	\$5,136,423	\$251,805	\$66,788	\$6,379	\$3,905	\$193	\$506	\$59,811	\$307,230
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$59,090,874	\$901,190	\$280,604	\$73,726	\$15,563	\$2,128	\$1,134	\$1,489,646	\$1,128,727

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	26004 Court Placement Care	26007 Administration & Support	27001 Cont & Land Aqu-Fire	27002 Fire Protection	27004 Fire Protection- Contract Svc	28001 Agricultural Commissioner	29001 Local Agency Formation Comm	31002 TLMA Administrative Services
1 Building Use Allowance	\$21,353,200	-	\$264,663	-	\$21,984	-	\$7,425	-	\$16,049
2 Equipment Use Allowance	\$9,405,828	-	\$16,032	-	\$2,641,750	\$357	\$15,494	-	-
11001 County Executive Office	\$3,429,625	\$7	\$8,082	\$136	\$160,666	\$63,278	\$4,505	\$589	\$123,248
13001 Auditor Controller	\$3,141,135	\$608	\$10,162	\$362	\$139,767	\$26,173	\$3,926	\$945	\$6,778
13002 Internal Audit Specialized Accounting	\$1,144,852	-	\$209	\$3	\$42,407	\$1,633	\$26,023	\$15	\$139
13003 Payroll	\$40,923	-	\$153	-	\$432	\$52	\$99	\$14	\$96
15001 County Counsel	\$2,804,893	-	\$200	-	\$82,080	-	\$1,701	\$953	\$367
11301 Human Resources	\$2,529,457	-	\$8,260	-	\$59,537	\$2,848	\$4,147	\$469	\$4,313
73001 Purchasing	\$1,764,910	\$24	\$1,674	\$555	\$55,458	\$5,804	\$130	-	\$1,904
72001 EDA FM - Admin	\$267,487	-	-	-	-	-	-	-	-
72006 EDA Energy	\$7,883,774	-	\$8,667	-	\$154,741	\$4,638	\$43,950	-	\$69,055
72007 EDA Parking	\$188,368	-	\$247	-	\$1,998	-	\$989	\$118	-
Total Actual Costs	\$53,954,451	\$639	\$318,347	\$1,057	\$3,360,819	\$104,783	\$108,389	\$3,103	\$221,948
Roll Forward Amounts	\$5,136,423	(\$229)	(\$3,383)	\$97	\$155,868	\$3,557	\$30,281	\$361	\$5,682
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$59,090,874	\$410	\$314,964	\$1,153	\$3,516,688	\$108,340	\$138,670	\$3,463	\$227,630

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	31003 Consolidated Counter Services	31005 Environmental Programs	31101 Building & Safety	31201 Planning	31301 Transportation	31302 Surveyor	31303 Crossing Guard	31304 Supervisory Dist No 4
1 Building Use Allowance	\$21,353,200	\$4,248	\$491	\$8,769	\$6,459	\$57,311	\$4,068	-	-
2 Equipment Use Allowance	\$9,405,828	-	-	-	\$4,500	-	-	-	-
11001 County Executive Office	\$3,429,625	\$1,559	\$596	\$4,190	\$4,097	\$37,028	\$3,075	-	\$504
13001 Auditor Controller	\$3,141,135	\$14,758	\$2,162	\$9,646	\$21,769	\$74,740	\$3,743	-	\$409
13002 Internal Audit Specialized Accounting	\$1,144,852	\$1,183	\$15	\$929	\$5,990	\$6,398	\$18,071	-	\$13
13003 Payroll	\$40,923	\$35	\$13	\$70	\$43	\$586	\$60	-	-
15001 County Counsel	\$2,804,893	\$506	\$1,020	\$926	\$36,939	\$28,117	\$986	-	-
11301 Human Resources	\$2,529,457	\$1,219	\$563	\$8,001	\$1,914	\$27,667	\$2,830	-	-
73001 Purchasing	\$1,764,910	\$169	\$67	\$6,729	\$22,283	\$30,661	\$179	-	\$15
72001 EDA FM - Admin	\$267,487	-	-	-	-	-	-	-	-
72006 EDA Energy	\$7,883,774	\$9,071	\$2,150	\$37,434	\$27,709	\$219,999	\$16,654	-	-
72007 EDA Parking	\$188,368	\$253	\$494	-	\$1,460	\$1,177	-	-	-
Total Actual Costs	\$53,954,451	\$33,000	\$7,571	\$76,695	\$133,163	\$483,684	\$49,666	-	\$941
Roll Forward Amounts	\$5,136,423	\$2,765	\$1,615	(\$28,601)	\$38,453	\$142,582	\$25,496	-	\$331
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$59,090,874	\$35,765	\$9,186	\$48,094	\$171,615	\$626,267	\$75,161	-	\$1,272

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	31305 Transportation Const Projects	31307 Transportation Equipment	31308 TLMA ALUC	31401 Code Enforcement	41001 MH-Public Guardian	41002 Mental Health Treatment	41003 Detention	41004 MH Administration
1 Building Use Allowance	\$21,353,200	-	-	-	\$48,723	-	-	-	-
2 Equipment Use Allowance	\$9,405,828	-	-	-	\$4,445	-	-	-	-
11001 County Executive Office	\$3,429,625	\$114,390	\$4,545	\$325	\$8,589	\$22,899	\$105,683	\$6,549	\$24,566
13001 Auditor Controller	\$3,141,135	\$31,703	\$17,931	\$2,860	\$10,161	\$3,300	\$94,487	\$3,349	\$19,243
13002 Internal Audit Specialized Accounting	\$1,144,852	\$20,029	\$118	\$8	\$3,691	\$95	\$12,858	\$169	\$1,922
13003 Payroll	\$40,923	-	\$45	\$9	\$140	\$62	\$2,023	\$122	\$455
15001 County Counsel	\$2,804,893	-	-	\$3,258	\$95,918	\$649,912	-	-	\$95,787
11301 Human Resources	\$2,529,457	-	\$1,969	\$187	\$7,173	\$2,906	\$90,797	\$4,294	\$136,680
73001 Purchasing	\$1,764,910	\$118,246	\$8,459	\$1,633	\$3,612	\$3,342	\$165,970	\$1,551	\$18,163
72001 EDA FM - Admin	\$267,487	-	-	-	-	-	-	-	-
72006 EDA Energy	\$7,883,774	(\$4)	\$23,848	-	\$24,022	-	\$115,765	-	\$5,839
72007 EDA Parking	\$188,368	-	-	-	-	-	\$19,773	-	\$1,236
Total Actual Costs	\$53,954,451	\$284,364	\$56,914	\$8,281	\$206,474	\$682,517	\$607,355	\$16,033	\$303,891
Roll Forward Amounts	\$5,136,423	\$13,869	\$30,260	\$421	(\$690,893)	(\$18,006)	\$91,900	\$3,549	\$21,311
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$59,090,874	\$298,233	\$87,174	\$8,702	(\$484,418)	\$664,512	\$699,255	\$19,582	\$325,201

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 Childrens Services	42003 CHA Admin	42004 Environmental Health	42006 Animal Control Services	42007 Public Health Ambulatory Care	43001 Riv Co Regional Medical Center
1 Building Use Allowance	\$21,353,200	-	\$22,160	-	-	\$2,125	\$954,129	\$148,930	\$8,710
2 Equipment Use Allowance	\$9,405,828	-	\$260,359	\$4,219	-	\$48,806	\$39,357	\$26,601	-
11001 County Executive Office	\$3,429,625	\$9,965	\$96,181	\$14,608	-	\$22,957	\$31,193	\$55,293	\$472,344
13001 Auditor Controller	\$3,141,135	\$10,909	\$117,307	\$6,446	-	\$18,616	\$40,315	\$31,640	\$479,884
13002 Internal Audit Specialized Accounting	\$1,144,852	\$258	\$7,309	\$9,708	-	\$805	\$32,269	\$658	\$27,529
13003 Payroll	\$40,923	\$260	\$1,112	\$293	-	\$377	\$427	\$546	\$5,901
15001 County Counsel	\$2,804,893	\$1,944	\$3,698	-	\$1,882	\$2,926	\$44	-	\$17,554
11301 Human Resources	\$2,529,457	\$10,386	\$122,906	\$12,330	-	\$19,083	\$20,116	\$27,107	\$435,334
73001 Purchasing	\$1,764,910	\$23,263	\$24,295	\$560	-	\$3,900	\$12,645	\$20,032	\$523,627
72001 EDA FM - Admin	\$267,487	-	-	-	-	-	-	-	-
72006 EDA Energy	\$7,883,774	-	\$123,589	\$6,613	-	\$16,686	\$74,461	\$115,886	\$222,459
72007 EDA Parking	\$188,368	-	\$1,880	-	-	\$1,830	\$1,241	-	\$494
Total Actual Costs	\$53,954,451	\$56,984	\$780,797	\$54,777	\$1,882	\$138,113	\$1,206,197	\$426,694	\$2,193,837
Roll Forward Amounts	\$5,136,423	\$4,718	\$184,278	\$16,614	-	(\$93,465)	\$287,918	\$144,462	\$817,678
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$59,090,874	\$61,702	\$965,075	\$71,391	\$1,882	\$44,647	\$1,494,116	\$571,156	\$3,011,514

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	43002 Med Indigent Services Program	43003 Correctional Health Systems	45001 Department of Waste Resources	51001 DPSS Administration	51003 DPSS Categorical Aid	51004 DPSS Other Aid	51006 DPSS - Homeless	52001 Local Initiative Admin DCA
1 Building Use Allowance	\$21,353,200	-	-	-	\$352,465	-	-	-	-
2 Equipment Use Allowance	\$9,405,828	-	\$2,037	-	-	-	-	-	-
11001 County Executive Office	\$3,429,625	\$3,310	\$51,301	\$70,112	\$348,050	-	\$538	\$156	\$3,679
13001 Auditor Controller	\$3,141,135	\$37,379	\$4,313	\$53,235	\$7,764	\$10,186	\$3,139	\$705	\$4,626
13002 Internal Audit Specialized Accounting	\$1,144,852	\$54	\$545	\$3,408	\$42,549	-	-	\$1,263	\$340
13003 Payroll	\$40,923	\$74	\$338	\$335	\$8,365	-	-	-	\$66
15001 County Counsel	\$2,804,893	-	-	\$8,664	\$572,171	-	-	-	\$162
11301 Human Resources	\$2,529,457	\$3,125	\$15,837	\$22,916	\$391,579	-	-	-	\$14,019
73001 Purchasing	\$1,764,910	\$3,747	\$4,574	\$37,362	\$65,380	\$11,497	\$560	\$2,427	\$3,177
72001 EDA FM - Admin	\$267,487	-	-	-	-	-	-	-	-
72006 EDA Energy	\$7,883,774	-	-	-	\$353,407	-	-	-	-
72007 EDA Parking	\$188,368	-	-	\$494	\$2,066	-	-	-	\$353
Total Actual Costs	\$53,954,451	\$47,690	\$78,946	\$196,526	\$2,143,796	\$21,683	\$4,238	\$4,551	\$26,422
Roll Forward Amounts	\$5,136,423	\$8,393	\$44,805	\$2,640	\$520,571	\$13,930	\$1,529	\$2,924	\$13,128
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$59,090,874	\$56,083	\$123,751	\$199,166	\$2,664,366	\$35,613	\$5,766	\$7,474	\$39,549

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	52002 DCA- Local Initiative Program	52003 DCA- Other Programs	53001 Office of Aging-Title III	54001 Veterans Services	63001 Cooperative Extension	72002 EDA- Custodial Services	72003 EDA- Maintenance Services	72004 EDA-Real Estate
1 Building Use Allowance	\$21,353,200	-	-	-	\$13,164	-	\$10,223	\$73,158	\$1,302,501
2 Equipment Use Allowance	\$9,405,828	-	-	-	\$874	-	-	-	-
11001 County Executive Office	\$3,429,625	\$1,901	\$446	\$9,978	\$2,823	\$682	\$9,392	\$17,284	\$49,786
13001 Auditor Controller	\$3,141,135	\$5,095	\$1,450	\$24,129	\$1,866	\$1,480	\$36,946	\$124,400	\$59,500
13002 Internal Audit Specialized Accounting	\$1,144,852	\$5,461	\$11	\$15,698	\$25	\$10,879	\$69,794	\$23,425	\$33,199
13003 Payroll	\$40,923	\$56	-	\$238	\$31	\$11	\$363	\$329	\$62
15001 County Counsel	\$2,804,893	-	-	\$6,568	\$1,886	-	-	\$677	\$34,460
11301 Human Resources	\$2,529,457	\$1,532	-	\$5,103	\$1,110	\$480	\$16,503	\$16,400	\$3,084
73001 Purchasing	\$1,764,910	\$7,509	\$187	\$13,465	\$40	-	\$1,873	\$22,258	\$7,259
72001 EDA FM - Admin	\$267,487	-	-	-	-	-	\$45,857	\$95,939	\$78,750
72006 EDA Energy	\$7,883,774	\$3,039	-	\$3,093	(\$309)	\$3,232	\$47,911	\$75,164	\$119,574
72007 EDA Parking	\$188,368	-	-	\$494	-	-	\$4,243	\$1,907	\$68,787
Total Actual Costs	\$53,954,451	\$24,593	\$2,095	\$78,767	\$21,510	\$16,763	\$243,105	\$450,942	\$1,756,963
Roll Forward Amounts	\$5,136,423	(\$14,650)	(\$3,274)	\$10,634	(\$35,627)	(\$9,100)	\$98,312	\$17,373	\$110,604
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$59,090,874	\$9,942	(\$1,180)	\$89,401	(\$14,117)	\$7,663	\$341,417	\$468,314	\$1,867,568

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	72005 EDA- Project Management	72008 EDA- Capital Projects	73003 Printing Services	73004 Supply Services	73005 Fleet Services	73006 Central Mail Services	73007 AB2766 Air Quality	74001 Information Technology
1 Building Use Allowance	\$21,353,200	\$4,654	-	-	-	\$76,811	-	-	\$36,589
2 Equipment Use Allowance	\$9,405,828	\$641	\$625	-	-	-	-	-	-
11001 County Executive Office	\$3,429,625	\$5,663	\$196	\$2,391	\$13,029	\$16,048	\$2,530	\$177	\$174,242
13001 Auditor Controller	\$3,141,135	\$21,459	\$14,652	\$4,940	\$7,417	\$39,303	\$3,328	\$589	\$156,426
13002 Internal Audit Specialized Accounting	\$1,144,852	\$12,737	\$5	\$54,145	\$1,647	\$14,782	\$47,843	\$5	\$9,344
13003 Payroll	\$40,923	\$55	-	\$38	\$23	\$111	\$20	-	\$906
15001 County Counsel	\$2,804,893	\$2,287	\$19,509	-	-	-	-	-	-
11301 Human Resources	\$2,529,457	\$2,838	-	\$1,505	\$1,087	\$4,102	\$752	-	\$58,397
73001 Purchasing	\$1,764,910	\$6,146	\$15,305	\$2,621	\$24,317	\$45,655	\$115	\$283	\$25,401
72001 EDA FM - Admin	\$267,487	\$34,699	-	-	-	-	-	-	-
72006 EDA Energy	\$7,883,774	-	-	-	-	\$67,704	-	-	\$184,409
72007 EDA Parking	\$188,368	\$3,178	-	-	-	-	-	-	\$8,266
Total Actual Costs	\$53,954,451	\$94,358	\$50,292	\$65,640	\$47,520	\$264,515	\$54,588	\$1,054	\$653,980
Roll Forward Amounts	\$5,136,423	(\$9,054)	\$30,246	\$54,461	\$17,962	(\$108,341)	\$48,326	\$513	\$238,068
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$59,090,874	\$85,305	\$80,538	\$120,101	\$65,482	\$156,174	\$102,914	\$1,566	\$892,048

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	74005 Business Systems Tech Architct	74006 RCIT Communication s Solutions	74009 RCIT Geographical Info System	924001 Trial Court Operations	925002 CORAL- General Govt	931104 Regnl Parks & Open- Space Dist	933201 Riverside County Trans Comm	937001 Van Horn Regional Treatment
1 Building Use Allowance	\$21,353,200	-	\$20,892	-	\$824,190	-	-	-	-
2 Equipment Use Allowance	\$9,405,828	-	-	-	-	-	-	-	-
11001 County Executive Office	\$3,429,625	-	\$8,253	\$1,322	-	\$126,705	\$48,895	\$2	\$33
13001 Auditor Controller	\$3,141,135	-	\$16,880	\$1,943	-	-	\$42,869	\$605	\$411
13002 Internal Audit Specialized Accounting	\$1,144,852	-	\$213	\$34	\$60,018	-	\$15,670	-	-
13003 Payroll	\$40,923	-	\$70	\$15	-	-	\$530	-	-
15001 County Counsel	\$2,804,893	-	\$85,049	-	-	-	\$11,004	-	-
11301 Human Resources	\$2,529,457	-	\$3,277	\$845	-	-	\$18,897	-	-
73001 Purchasing	\$1,764,910	-	\$31,487	\$86	-	-	\$14,099	-	\$2
72001 EDA FM - Admin	\$267,487	-	-	-	-	-	-	-	-
72006 EDA Energy	\$7,883,774	-	\$98,098	\$3,177	\$795,106	-	-	-	-
72007 EDA Parking	\$188,368	-	\$453	-	-	-	\$1,359	-	-
Total Actual Costs	\$53,954,451	-	\$264,672	\$7,422	\$1,679,314	\$126,705	\$153,324	\$607	\$446
Roll Forward Amounts	\$5,136,423	-	(\$19,409)	(\$2,072)	\$146,240	\$35,885	\$100,174	(\$3,130)	(\$133,283)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
Total Claimable Costs	\$59,090,874	-	\$245,262	\$5,351	\$1,825,554	\$162,590	\$253,498	(\$2,523)	(\$132,837)

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	938001 RCCFC - Agency	943001 WRMD Operations	947200 Flood Cont Dist Admin	960001 Law Library	900101-915301 Various CSAs	00 All Other	2nd Alloc Remains
1 Building Use Allowance	\$21,353,200	-	-	-	-	\$9,996	\$5,770,289	-
2 Equipment Use Allowance	\$9,405,828	-	-	-	-	-	-	-
11001 County Executive Office	\$3,429,625	\$17,834	-	\$12,319	\$976	\$6,191	\$1,182	\$2
13001 Auditor Controller	\$3,141,135	\$2,324	\$123	\$67,235	\$45	\$30,506	\$48,174	\$9
13002 Internal Audit Specialized Accounting	\$1,144,852	\$3,247	-	\$13,479	\$25	\$50,450	\$11,713	\$10
13003 Payroll	\$40,923	\$44	\$51	\$472	-	\$86	\$122	-
15001 County Counsel	\$2,804,893	\$3,198	-	\$21,308	-	\$291	\$40,273	\$3
11301 Human Resources	\$2,529,457	\$1,790	-	\$40,534	-	\$4,235	\$3,875	\$2
73001 Purchasing	\$1,764,910	-	-	\$85,441	-	\$1,525	\$41,551	\$2
72001 EDA FM - Admin	\$267,487	-	-	-	-	-	-	-
72006 EDA Energy	\$7,883,774	-	-	-	\$108,046	\$7,418	\$1,055,616	\$1
72007 EDA Parking	\$188,368	-	-	\$1,236	-	\$989	\$4,834	-
Total Actual Costs	\$53,954,451	\$28,437	\$173	\$242,024	\$109,093	\$111,686	\$6,977,629	\$29
Roll Forward Amounts	\$5,136,423	(\$24,057)	(\$2,778)	\$16,114	\$106,606	\$76,760	(\$236,122)	-
Regular Adjustments	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-
Total Claimable Costs	\$59,090,874	\$4,379	(\$2,604)	\$258,139	\$215,699	\$188,446	\$6,741,507	\$29

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit B

Roll-Forward Calculations

Department	Actual Cost	Est Cost	Roll Forward	Reg Adj	One Time Adj	Total Claimable
10001 Board of Supervisors	\$978,733	\$800,143	\$178,590	-	-	\$1,157,323
10002 Assessment Appeals Board	\$25,801	\$125,906	(\$100,105)	-	-	(\$74,303)
11003 Cont & Land Acq-ACO	\$96	\$71	\$25	-	-	\$121
11009 Contrib To Trial Court Funding	\$695	\$1,069	(\$374)	-	-	\$321
11010 Contribution to Other Funds	\$1,303	\$3,407	(\$2,104)	-	-	(\$801)
11014 County Contrib to Hlth & MH	\$176	\$558	(\$382)	-	-	(\$206)
11021 Interest on Trans & Teeter	\$221	\$207	\$14	-	-	\$235
11029 Legislative-Admin Support	\$37,811	\$3,970	\$33,841	-	-	\$71,651
11033 Confidential Court Orders	\$648	\$398	\$250	-	-	\$897
11034 Teeter Debt Service	\$664	\$1,445	(\$781)	-	-	(\$117)
11035 Mitigation Project Operation	\$571	\$497	\$74	-	-	\$644
11036 Wc-Mshcp	\$2,801	\$2,049	\$752	-	-	\$3,553
11037 Devel. Impact Fee Op Org	\$3,292	\$3,424	(\$132)	-	-	\$3,159
11038 EO Subfund Operations	\$2,234	\$2,881	(\$647)	-	-	\$1,588
11039 Court Facilities	\$3,402	\$1,966	\$1,436	-	-	\$4,838
11040 Pension Obligation Bonds	\$698	\$1,728	(\$1,030)	-	-	(\$331)
11042 Cap Imp Prg-Capital Projects	\$1,537	\$899	\$638	-	-	\$2,175
11043 Court Reporting Transcripts	\$3,437	\$3,817	(\$380)	-	-	\$3,056
11044 Grand Jury Admin	\$31,876	\$5,789	\$26,087	-	-	\$57,963
11050 Natl Pollutant Dschrg Elim Sys	\$2,562	\$1,953	\$609	-	-	\$3,171
11051 Tobacco Settlement	\$62	\$581	(\$519)	-	-	(\$457)
11060 Riv Co Low Income Health Prog	\$8,946	\$102,088	(\$93,142)	-	-	(\$84,195)
11099 Indigent Defense	\$24,063	\$15,919	\$8,144	-	-	\$32,208
11303 Air Quality Division	\$20,388	\$1,586	\$18,802	-	-	\$39,190
11306 Delta Dental PPO	\$24,365	\$11,198	\$13,167	-	-	\$37,532
11307 Property Insurance	\$7,303	\$6,875	\$428	-	-	\$7,731
11308 Workers Compensation	\$126,441	\$92,549	\$33,892	-	-	\$160,332
11309 Malpractice Insurance	\$5,325	\$4,788	\$537	-	-	\$5,861

Exhibit B

Roll-Forward Calculations (continued)

Department	Actual Cost	Est Cost	Roll Forward	Reg Adj	One Time Adj	Total Claimable
11310 Liability Insurance	\$78,022	\$86,462	(\$8,440)	-	-	\$69,581
11311 Unemployment Insurance	\$1,281	\$12,598	(\$11,317)	-	-	(\$10,035)
11312 STD Disability Insurance	\$1,283	\$1,834	(\$551)	-	-	\$733
11313 Safety Loss Control	\$6,007	\$13,178	(\$7,171)	-	-	(\$1,164)
11314 LTD Insurance ISF	\$109	-	-	-	-	\$109
11318 Temporary Assistance	\$10,925	\$19,583	(\$8,658)	-	-	\$2,267
11320 Exclusive Provider Option	\$100,965	\$73,517	\$27,448	-	-	\$128,414
11321 Internal Service Fund	\$154	\$137	\$17	-	-	\$172
11322 Employee Assistance Services	\$3,902	\$2,999	\$903	-	-	\$4,804
11325 Local Advantage Blythe Dental	\$331	\$177	\$154	-	-	\$485
11326 Local Advantage Plus Dental	\$3,796	\$2,001	\$1,795	-	-	\$5,591
11329 Occupational Health & Wellness	\$10,916	\$8,709	\$2,207	-	-	\$13,122
11330 Wellness Program	\$4,320	-	-	-	-	\$4,320
11501 CFD Assessment Dist Admin	\$3,228	\$1,447	\$1,781	-	-	\$5,008
12001 Assessor	\$967,697	\$1,013,945	(\$46,248)	-	-	\$921,449
12002 County Clerk-Recorder	\$511,080	\$433,048	\$78,032	-	-	\$589,113
12003 Records Mgmt & Archives Program	\$18,018	\$19,334	(\$1,316)	-	-	\$16,701
12004 CREST	\$12,932	\$10,707	\$2,225	-	-	\$15,158
14001 Treasurer-Tax Collector	\$377,942	\$313,084	\$64,858	-	-	\$442,800
17001 Registrar of Voters	\$209,512	\$204,712	\$4,800	-	-	\$214,312
19001 AgencyAdministration	\$88,182	\$115,197	(\$27,015)	-	-	\$61,167
19002 HUD-CDBG Home Grants	\$12,787	\$15,863	(\$3,076)	-	-	\$9,711
19003 Workforce Development	\$62,785	\$49,424	\$13,361	-	-	\$76,145
19004 Housing Authority (County)	\$46,111	\$95,735	(\$49,624)	-	-	(\$3,512)
19005 Single Family Revenue Bond	\$7,978	\$14,002	(\$6,024)	-	-	\$1,954
19006 Home Grant Program	\$4,181	\$8,697	(\$4,516)	-	-	(\$335)
19007 EDA/County Free Library	\$167,449	\$152,432	\$15,017	-	-	\$182,465
19008 EDA/Community Centers	\$1,189	\$3,212	(\$2,023)	-	-	(\$835)
19009 Successor Agency to the RDA	\$27,973	\$24,563	\$3,410	-	-	\$31,382
19010 Economic Development	\$28,768	-	-	-	-	\$28,768

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit B

Roll-Forward Calculations (continued)

Department	Actual Cost	Est Cost	Roll Forward	Reg Adj	One Time Adj	Total Claimable
19107 County Airports	\$31,696	\$76,211	(\$44,515)	-	-	(\$12,819)
19201 Fair And National Date Fest	\$14,200	\$66,537	(\$52,337)	-	-	(\$38,136)
19301 Edward Dean Museum	\$3,404	\$38,783	(\$35,379)	-	-	(\$31,976)
21001 Superior Court of CA	\$29,594	\$213,470	(\$183,876)	-	-	(\$154,283)
22001 District Attorney	\$2,715,208	\$2,838,638	(\$123,430)	-	-	\$2,591,778
22002 District Attorney Forensic	\$1,062	\$979	\$83	-	-	\$1,146
23001 Riv Co Dep of Child Supt Svcs	\$162,138	\$121,231	\$40,907	-	-	\$203,046
24001 Public Defender	\$171,060	\$226,658	(\$55,598)	-	-	\$115,463
25001 Sheriff Administration	\$853,060	\$746,260	\$106,800	-	-	\$959,860
25002 Sheriff Support	\$2,212,874	\$627,222	\$1,585,652	-	-	\$3,798,526
25003 Sheriff Patrol	\$4,640,173	\$4,338,061	\$302,112	-	-	\$4,942,286
25004 Sheriff Correction	\$7,617,715	\$7,236,177	\$381,538	-	-	\$7,999,253
25005 Sheriff Court Services	\$226,558	\$173,909	\$52,649	-	-	\$279,207
25006 CAC Security	\$13,322	\$10,630	\$2,692	-	-	\$16,013
25007 Ben Clark Training Center	\$649,385	\$397,580	\$251,805	-	-	\$901,190
25010 Sheriff Coroner	\$213,815	\$147,027	\$66,788	-	-	\$280,604
25011 Public Administration	\$67,347	\$60,968	\$6,379	-	-	\$73,726
25051 Sheriff Cal-ID	\$11,659	\$7,754	\$3,905	-	-	\$15,563
25052 Sheriff Cal-DNA	\$1,935	\$1,742	\$193	-	-	\$2,128
25053 Sheriff Cal-Photo	\$628	\$122	\$506	-	-	\$1,134
26001 Juvenile Hall	\$1,429,834	\$1,370,023	\$59,811	-	-	\$1,489,646
26002 Probation	\$821,497	\$514,267	\$307,230	-	-	\$1,128,727
26004 Court Placement Care	\$639	\$868	(\$229)	-	-	\$410
26007 Administration & Support	\$318,347	\$321,730	(\$3,383)	-	-	\$314,964
27001 Cont & Land Aqu-Fire	\$1,057	\$960	\$97	-	-	\$1,153
27002 Fire Protection	\$3,360,819	\$3,204,951	\$155,868	-	-	\$3,516,688
27004 Fire Protection-Contract Svc	\$104,783	\$101,226	\$3,557	-	-	\$108,340
28001 Agricultural Commissioner	\$108,389	\$78,108	\$30,281	-	-	\$138,670
29001 Local Agency Formation Comm	\$3,103	\$2,742	\$361	-	-	\$3,463
31002 TLMA Administrative Services	\$221,948	\$216,266	\$5,682	-	-	\$227,630

Exhibit B

Roll-Forward Calculations (continued)

Department	Actual Cost	Est Cost	Roll Forward	Reg Adj	One Time Adj	Total Claimable
31003 Consolidated Counter Services	\$33,000	\$30,235	\$2,765	-	-	\$35,765
31005 Environmental Programs	\$7,571	\$5,956	\$1,615	-	-	\$9,186
31101 Building & Safety	\$76,695	\$105,296	(\$28,601)	-	-	\$48,094
31201 Planning	\$133,163	\$94,710	\$38,453	-	-	\$171,615
31301 Transportation	\$483,684	\$341,102	\$142,582	-	-	\$626,267
31302 Surveyor	\$49,666	\$24,170	\$25,496	-	-	\$75,161
31304 Supervisorial Dist No 4	\$941	\$610	\$331	-	-	\$1,272
31305 Transportation Const Projects	\$284,364	\$270,495	\$13,869	-	-	\$298,233
31307 Transportation Equipment	\$56,914	\$26,654	\$30,260	-	-	\$87,174
31308 TLMA ALUC	\$8,281	\$7,860	\$421	-	-	\$8,702
31401 Code Enforcement	\$206,474	\$897,367	(\$690,893)	-	-	(\$484,418)
41001 MH-Public Guardian	\$682,517	\$700,523	(\$18,006)	-	-	\$664,512
41002 Mental Health Treatment	\$607,355	\$515,455	\$91,900	-	-	\$699,255
41003 Detention	\$16,033	\$12,484	\$3,549	-	-	\$19,582
41004 MH Administration	\$303,891	\$282,580	\$21,311	-	-	\$325,201
41005 Mental Health Substance Abuse	\$56,984	\$52,266	\$4,718	-	-	\$61,702
42001 Public Health	\$780,797	\$596,519	\$184,278	-	-	\$965,075
42002 California Childrens Services	\$54,777	\$38,163	\$16,614	-	-	\$71,391
42003 CHA Admin	\$1,882	-	-	-	-	\$1,882
42004 Environmental Health	\$138,113	\$231,578	(\$93,465)	-	-	\$44,647
42006 Animal Control Services	\$1,206,197	\$918,279	\$287,918	-	-	\$1,494,116
42007 Public Health Ambulatory Care	\$426,694	\$282,232	\$144,462	-	-	\$571,156
43001 Riv Co Regional Medical Center	\$2,193,837	\$1,376,159	\$817,678	-	-	\$3,011,514
43002 Med Indigent Services Program	\$47,690	\$39,297	\$8,393	-	-	\$56,083
43003 Correctional Health Systems	\$78,946	\$34,141	\$44,805	-	-	\$123,751
45001 Department of Waste Resources	\$196,526	\$193,886	\$2,640	-	-	\$199,166
51001 DPSS Administration	\$2,143,796	\$1,623,225	\$520,571	-	-	\$2,664,366
51003 DPSS Categorical Aid	\$21,683	\$7,753	\$13,930	-	-	\$35,613
51004 DPSS Other Aid	\$4,238	\$2,709	\$1,529	-	-	\$5,766
51006 DPSS - Homeless	\$4,551	\$1,627	\$2,924	-	-	\$7,474

Exhibit B

Roll-Forward Calculations (continued)

Department	Actual Cost	Est Cost	Roll Forward	Reg Adj	One Time Adj	Total Claimable
52001 Local Initiative Admin DCA	\$26,422	\$13,294	\$13,128	-	-	\$39,549
52002 DCA-Local Initiative Program	\$24,593	\$39,243	(\$14,650)	-	-	\$9,942
52003 DCA-Other Programs	\$2,095	\$5,369	(\$3,274)	-	-	(\$1,180)
53001 Office of Aging-Title III	\$78,767	\$68,133	\$10,634	-	-	\$89,401
54001 Veterans Services	\$21,510	\$57,137	(\$35,627)	-	-	(\$14,117)
63001 Cooperative Extension	\$16,763	\$25,863	(\$9,100)	-	-	\$7,663
72002 EDA-Custodial Services	\$243,105	\$144,793	\$98,312	-	-	\$341,417
72003 EDA-Maintenance Services	\$450,942	\$433,569	\$17,373	-	-	\$468,314
72004 EDA-Real Estate	\$1,756,963	\$1,646,359	\$110,604	-	-	\$1,867,568
72005 EDA-Project Management	\$94,358	\$103,412	(\$9,054)	-	-	\$85,305
72008 EDA-Capital Projects	\$50,292	\$20,046	\$30,246	-	-	\$80,538
73003 Printing Services	\$65,640	\$11,179	\$54,461	-	-	\$120,101
73004 Supply Services	\$47,520	\$29,558	\$17,962	-	-	\$65,482
73005 Fleet Services	\$264,515	\$372,856	(\$108,341)	-	-	\$156,174
73006 Central Mail Services	\$54,588	\$6,262	\$48,326	-	-	\$102,914
73007 AB2766 Air Quality	\$1,054	\$541	\$513	-	-	\$1,566
74001 Information Technology	\$653,980	\$415,912	\$238,068	-	-	\$892,048
74006 RCIT Communications Solutions	\$264,672	\$284,081	(\$19,409)	-	-	\$245,262
74009 RCIT Geographical Info System	\$7,422	\$9,494	(\$2,072)	-	-	\$5,351
924001 Trial Court Operations	\$1,679,314	\$1,533,074	\$146,240	-	-	\$1,825,554
925002 CORAL-General Govt	\$126,705	\$90,820	\$35,885	-	-	\$162,590
931104 Regnl Parks & Open-Space Dist	\$153,324	\$53,150	\$100,174	-	-	\$253,498
933201 Riverside County Trans Comm	\$607	\$3,737	(\$3,130)	-	-	(\$2,523)
937001 Van Horn Regional Treatment	\$446	\$133,729	(\$133,283)	-	-	(\$132,837)
938001 RCCFC - Agency	\$28,437	\$52,494	(\$24,057)	-	-	\$4,379
943001 WRMD Operations	\$173	\$2,951	(\$2,778)	-	-	(\$2,604)
947200 Flood Cont Dist Admin	\$242,024	\$225,910	\$16,114	-	-	\$258,139
960001 Law Library	\$109,093	\$2,487	\$106,606	-	-	\$215,699
900101-915301 Various CSAs	\$111,686	\$34,926	\$76,760	-	-	\$188,446
00 All Other	\$6,977,629	\$7,213,751	(\$236,122)	-	-	\$6,741,507
Totals	\$53,954,422	\$48,782,919	\$5,136,423	-	-	\$59,090,874

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit C

Service to Service Allocations

Department	Total CSD Allocated	1 Building Use Allowance	2 Equipment Use Allowance	11001 County Executive Office	13001 Auditor Controller	13002 Internal Audit Specialized Accounting	13003 Payroll	15001 County Counsel	11301 Human Resources
1 Building Use Allowance	\$1,258,290	-	-	\$151,382	\$52,130	\$9,677	\$22,599	\$264,663	\$189,350
2 Equipment Use Allowance	\$45,709	-	-	\$1,794	\$7,475	-	\$1,867	\$3,988	\$5,083
11001 County Executive Office	\$78,582	-	-	\$4,083	\$5,996	\$1,041	\$1,827	\$16,298	\$17,485
13001 Auditor Controller	\$308,471	-	-	\$3,912	\$122,016	\$57,062	\$10,532	\$12,483	\$10,757
13002 Internal Audit Specialized Accounting	\$363,890	-	-	\$104	\$77,900	\$26	\$26,131	\$19,775	\$10,893
13003 Payroll	\$698	-	-	\$5	\$9	\$3	\$4	\$142	\$370
15001 County Counsel	\$132,428	-	-	\$885	\$14,680	-	-	-	\$74,814
11301 Human Resources	\$94,498	-	-	\$2,075	\$5,167	\$705	\$1,462	\$5,838	\$71,636
73001 Purchasing	\$11,294	-	-	\$305	\$1,171	\$292	\$93	\$299	\$985
72001 EDA FM - Admin	\$127,279	-	-	-	-	-	-	-	-
72006 EDA Energy	\$470,591	-	-	-	\$91,416	\$11,019	\$16,341	\$4,496	\$129,995
72007 EDA Parking	\$8,011	-	-	-	\$702	-	-	\$140	\$1,755
Totals	\$2,899,740	-	-	\$164,547	\$378,661	\$79,825	\$80,856	\$328,121	\$513,124

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Exhibit C

Service to Service Allocations (continued)

Department	Total CSD Allocated	73001 Purchasing	72001 EDA FM - Admin	72006 EDA Energy	72007 EDA Parking
1 Building Use Allowance	\$1,258,290	-	\$70,996	-	\$497,494
2 Equipment Use Allowance	\$45,709	\$1,174	\$12,988	\$10,381	\$959
11001 County Executive Office	\$78,582	\$2,523	\$3,812	\$24,106	\$1,411
13001 Auditor Controller	\$308,471	\$3,059	\$9,676	\$72,926	\$6,048
13002 Internal Audit Specialized Accounting	\$363,890	\$19,150	\$55,886	\$51,562	\$102,462
13003 Payroll	\$698	\$41	\$76	\$9	\$39
15001 County Counsel	\$132,428	\$39,845	-	\$2,077	\$128
11301 Human Resources	\$94,498	\$1,708	\$3,474	\$317	\$2,114
73001 Purchasing	\$11,294	\$310	\$6,811	\$774	\$253
72001 EDA FM - Admin	\$127,279	-	-	\$102,652	\$24,627
72006 EDA Energy	\$470,591	-	\$46,690	\$3,367	\$167,267
72007 EDA Parking	\$8,011	\$544	\$4,869	-	-
Totals	\$2,899,740	\$68,355	\$215,277	\$268,171	\$802,802

Exhibit D

Significant Changes from Prior Year

No noted changes.

1 Building Use Allowance
Schedule 1.1

Narratives

The County uses an annual use allowance of 2% on structure costs and improvements. The cost of county structures is obtained from the Auditor-Controller's Office. Structures are recorded at the original cost of construction or acquisition with cost adjustments made when projects extend or increase the useful 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.

Buildings 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. All costs for the three functions were added together and spread based on square footage.

Buildings that have more than one department occupant are shown separately and allocated based on square footage. Buildings that are occupied by one department are included in the "Buildings Direct" function and represent the depreciation cost for that department.

Bldgs Direct - Allocates the cost based on direct building costs to single occupant department.

Blythe CAC 301--BL 301 - Allocates facility cost to multiple department occupants based on building square footage.
Corona CAC 403--CR 403

- Allocates facility cost to multiple department occupants based on building square footage.

Hemet CAC--HM 602,3 - Allocates facility cost to multiple department occupants based on building square footage.

Indio CT 702--IN 702 - Allocates facility cost to multiple department occupants based on building square footage.

Indio GAR 707--IN 707 - Allocates facility cost to multiple department occupants based on building square footage.

Lake Elsinore CAC 501--LE 501 - Allocates facility cost to multiple department occupants based on building square footage.

CJB - RV 904 - Allocates facility cost to multiple department occupants based on building square footage.

Probation - RV 902 - Allocates facility cost to multiple department occupants based on building square footage.
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 - RV 905 -

CAC - TM 1501,1502,1503

- Allocates facility cost to multiple department occupants based on building square footage.

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Bldg Svcs - RV 925 -	Allocates facility cost to multiple department occupants based on building square footage.
JV5908 -	Allocates facility cost to multiple department occupants based on building square footage.
ARL DPSS - RV 967 -	Allocates facility cost to multiple department occupants based on building square footage.
DA Bldg - RV 996 -	Allocates facility cost to multiple department occupants based on building square footage.
5950 Wilder - RV 995 -	Allocates facility cost to multiple department occupants based on building square footage.
RV CAC 1005 Annex -	Allocates facility cost to multiple department occupants based on building square footage.
MU 1301-1316 -	Allocates facility cost based on Building Use Allowance to multiple department occupants based on building square footage.
RV 901 -	Allocates facility cost to multiple department occupants based on building square footage.
RV 958 -	Allocates facility cost to multiple department occupants based on building square footage.
BL 316 -	Allocates facility cost to multiple department occupants based on building square footage.
HM 611 -	Allocates facility cost to multiple department occupants based on building square footage.

1 Building Use Allowance

Narratives (continued)

Schedule 1.1

PR 808 -	Allocates facility cost to multiple department occupants based on building square footage.
RV 908 -	Allocates facility cost to multiple department occupants based on building square footage.
RV 924 -	Allocates facility cost to multiple department occupants based on building square footage.
RV 1045 -	Allocates facility cost to multiple department occupants based on building square footage.
RV 1046 -	Allocates facility cost to multiple department occupants based on building square footage.
RV 922 -	Allocates facility cost to multiple department occupants based on building square footage.
RV 906 -	Allocates facility cost to multiple department occupants based on building square footage.
MV 1209 -	Allocates facility cost to multiple department occupants based on building square footage.
RV 990 -	Allocates facility cost to multiple department occupants based on building square footage.
Bldg Use IN 735 -	Allocates facility costs directly to Facilities Management Real Estate to further allocate to building occupants paying rent to Real Estate.
Bldg Use RV 1044 -	Allocates facility costs directly to Facilities Management Real Estate to further allocate to building occupants paying rent to Real Estate.
PR 810 -	Allocates facility cost to multiple department occupants based on building square footage.
RV 1066 -	Allocates facility cost to multiple department occupants based on building square footage.
Central Plant MU 1307 -	Allocates the cost of MU 1307 across all the central plan facilities based on occupant square footage.
RV 1061 -	Allocates facility cost to multiple department occupants based on building square footage.
RV 1062 -	Allocates facility cost to multiple department occupants based on building square footage.
RV 1082 -	Allocates facility cost to multiple department occupants based on building square footage.

**1 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		-				

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Date Printed: 2/25/2016

1 Building Use Allowance
Schedule 1.3

Labor Distribution Summary
No Labor Distribution

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1 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 CT 702-- IN 702	Indio GAR 707-- IN 707
Wages and Benefits	<i>Total %</i>	-	-	-	-	-	-	-
Salaries	-	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-	-
Wages and Benefits Subtotal	-	-	-	-	-	-	-	-
Services and Supplies	Dist	-	-	-	-	-	-	-
Services and Supplies Subtotal	-	-	-	-	-	-	-	-
Cost Adjustments								
Building Use Allow	\$22,611,490	-	\$14,741,639	\$57,364	\$31,949	\$13,847	\$36,366	-
Cost Adjustments Subtotal	\$22,611,490	-	\$14,741,639	\$57,364	\$31,949	\$13,847	\$36,366	-
Reallocate Admin		-	-	-	-	-	-	-
Functional Costs	\$22,611,490	-	\$14,741,639	\$57,364	\$31,949	\$13,847	\$36,366	-

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1 Building Use Allowance
Schedule 1.4

Schedule of costs to be allocated (continued)

	Amount	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							
Services and Supplies Subtotal	-	-	-	-	-	-	-
Cost Adjustments							
Building Use Allow	\$22,611,490	\$5,991	\$78,326	-	\$525,996	\$45,164	\$35,485
Cost Adjustments Subtotal	\$22,611,490	\$5,991	\$78,326	-	\$525,996	\$45,164	\$35,485
Reallocate Admin		-	-	-	-	-	-
Functional Costs	\$22,611,490	\$5,991	\$78,326	-	\$525,996	\$45,164	\$35,485

County of Riverside
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1 Building Use Allowance
Schedule 1.4

Schedule of costs to be allocated (continued)

	Amount	JV5908	ARL DPSS - RV 967	DA Bldg - RV 996	5950 Wilder - RV 995	RV CAC 1005 Annex	MU 1301-1316
<i>Total %</i>		-	-	-	-	-	-
Wages and Benefits							
Salaries	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-
Wages and Benefits Subtotal	-	-	-	-	-	-	-
Services and Supplies							
Services and Supplies Subtotal	-	-	-	-	-	-	-
Cost Adjustments							
Building Use Allow	\$22,611,490	\$21,918	\$32,519	\$201,413	\$73,105	\$617,320	\$2,304,308
Cost Adjustments Subtotal	\$22,611,490	\$21,918	\$32,519	\$201,413	\$73,105	\$617,320	\$2,304,308
Reallocate Admin		-	-	-	-	-	-
Functional Costs	\$22,611,490	\$21,918	\$32,519	\$201,413	\$73,105	\$617,320	\$2,304,308

County of Riverside
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1 Building Use Allowance
Schedule 1.4

Schedule of costs to be allocated (continued)

	Amount	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	\$22,611,490	\$809,098	\$9,598	\$42,837	\$55,706	\$130,986	\$36,436
Cost Adjustments Subtotal	\$22,611,490	\$809,098	\$9,598	\$42,837	\$55,706	\$130,986	\$36,436
Reallocate Admin		-	-	-	-	-	-
Functional Costs	\$22,611,490	\$809,098	\$9,598	\$42,837	\$55,706	\$130,986	\$36,436

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1 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
<i>Total %</i>		-	-	-	-	-	-
Wages and Benefits							
Salaries	-	-	-	-	-	-	-
Benefits	-	-	-	-	-	-	-
Wages and Benefits Subtotal	-	-	-	-	-	-	-
Services and Supplies							
Services and Supplies Subtotal	-	-	-	-	-	-	-
Cost Adjustments							
Building Use Allow	\$22,611,490	\$69,410	\$66,930	\$66,791	\$104,793	\$43,200	\$13,416
Cost Adjustments Subtotal	\$22,611,490	\$69,410	\$66,930	\$66,791	\$104,793	\$43,200	\$13,416
Reallocate Admin		-	-	-	-	-	-
Functional Costs	\$22,611,490	\$69,410	\$66,930	\$66,791	\$104,793	\$43,200	\$13,416

County of Riverside
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1 Building Use Allowance
Schedule 1.4

Schedule of costs to be allocated (continued)

	Amount	RV 990	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							
Services and Supplies Subtotal	-	-	-	-	-	-	-
Cost Adjustments							
Building Use Allow	\$22,611,490	\$94,610	\$325,204	\$895,826	\$447,409	\$12,193	\$73,342
Cost Adjustments Subtotal	\$22,611,490	\$94,610	\$325,204	\$895,826	\$447,409	\$12,193	\$73,342
Reallocate Admin		-	-	-	-	-	-
Functional Costs	\$22,611,490	\$94,610	\$325,204	\$895,826	\$447,409	\$12,193	\$73,342

County of Riverside
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1 Building Use Allowance
Schedule 1.4

Schedule of costs to be allocated (continued)

	Amount	RV 1061	RV 1062	RV 1082
<i>Total %</i>		-	-	-
Wages and Benefits				
Salaries	-	-	-	-
Benefits	-	-	-	-
Wages and Benefits Subtotal	-	-	-	-
Services and Supplies	Dist			
Services and Supplies Subtotal	-	-	-	-
Cost Adjustments				
Building Use Allow	\$22,611,490	\$14,125	\$12,027	\$464,844
Cost Adjustments Subtotal	\$22,611,490	\$14,125	\$12,027	\$464,844
Reallocate Admin		-	-	-
Functional Costs	\$22,611,490	\$14,125	\$12,027	\$464,844

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1 Building Use Allowance
Schedule 1.5

Service to Service Costs

No Service to Service Costs

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1 Building Use Allowance
Schedule 1.6.1

Detail Allocations - Bldgs Direct

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
15001 County Counsel	264,663	1.795%	\$264,663	-	\$264,663	-	\$264,663
72001 EDA FM - Admin	63,205	0.429%	\$63,205	-	\$63,205	-	\$63,205
72007 EDA Parking	497,494	3.375%	\$497,494	-	\$497,494	-	\$497,494
10001 Board of Supervisors	2,905	0.020%	\$2,905	-	\$2,905	-	\$2,905
12001 Assessor	155,497	1.055%	\$155,497	-	\$155,497	-	\$155,497
19007 EDA/County Free Library	60,037	0.407%	\$60,037	-	\$60,037	-	\$60,037
21001 Superior Court of CA	12,112	0.082%	\$12,112	-	\$12,112	-	\$12,112
22001 District Attorney	2,086,502	14.154%	\$2,086,502	-	\$2,086,502	-	\$2,086,502
24001 Public Defender	16,031	0.109%	\$16,031	-	\$16,031	-	\$16,031
25003 Sheriff Patrol	854,889	5.799%	\$854,889	-	\$854,889	-	\$854,889
25004 Sheriff Correction	3,458,718	23.462%	\$3,458,718	-	\$3,458,718	-	\$3,458,718
25007 Ben Clark Training Center	230,323	1.562%	\$230,323	-	\$230,323	-	\$230,323
25010 Sheriff Coroner	1,240	0.008%	\$1,240	-	\$1,240	-	\$1,240
25011 Public Administration	310	0.002%	\$310	-	\$310	-	\$310
26001 Juvenile Hall	550,562	3.735%	\$550,562	-	\$550,562	-	\$550,562
26002 Probation	94,215	0.639%	\$94,215	-	\$94,215	-	\$94,215
26007 Administration & Support	264,663	1.795%	\$264,663	-	\$264,663	-	\$264,663
28001 Agricultural Commisioner	1,713	0.012%	\$1,713	-	\$1,713	-	\$1,713
31401 Code Enforcement	44,681	0.303%	\$44,681	-	\$44,681	-	\$44,681
42006 Animal Control Services	954,129	6.472%	\$954,129	-	\$954,129	-	\$954,129
42007 Public Health Ambulatory Care	138,026	0.936%	\$138,026	-	\$138,026	-	\$138,026
43001 Riv Co Regional Medical Center	2,176	0.015%	\$2,176	-	\$2,176	-	\$2,176
51001 DPSS Administration	296,421	2.011%	\$296,421	-	\$296,421	-	\$296,421
54001 Veterans Services	13,164	0.089%	\$13,164	-	\$13,164	-	\$13,164
72002 EDA-Custodial Services	10,223	0.069%	\$10,223	-	\$10,223	-	\$10,223
72003 EDA-Maintenance Services	44,032	0.299%	\$44,032	-	\$44,032	-	\$44,032
72004 EDA-Real Estate	7,860	0.053%	\$7,860	-	\$7,860	-	\$7,860
73005 Fleet Services	64,912	0.440%	\$64,912	-	\$64,912	-	\$64,912

County of Riverside
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1 Building Use Allowance
Schedule 1.6.1

Detail Allocations - Bldgs Direct (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
74001 Information Technology	12,893	0.087%	\$12,893	-	\$12,893	-	\$12,893
924001 Trial Court Operations	5,594	0.038%	\$5,594	-	\$5,594	-	\$5,594
900101-915301 Various CSAs	9,295	0.063%	\$9,295	-	\$9,295	-	\$9,295
00 All Other	4,523,155	30.683%	\$4,523,155	-	\$4,523,155	-	\$4,523,155
Subtotals	14,741,640	100.000%	\$14,741,639	-	\$14,741,639	-	\$14,741,639
Direct Billed						-	-
Total Full Functional Cost					\$14,741,639		\$14,741,639

Allocation Basis: Direct Building Cost

County of Riverside
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1 Building Use Allowance
Schedule 1.6.2

Detail Allocations - Blythe CAC 301--BL 301

Department	Allocation Units	Allocation 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 Correction	5,829	32.001%	\$18,357	-	\$18,357	-	\$18,357
Subtotals	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
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1 Building Use Allowance
Schedule 1.6.3

Detail Allocations - Corona CAC 403--CR 403

Department	Allocation Units	Allocation 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
00 All Other	8,147	21.426%	\$6,845	-	\$6,845	-	\$6,845
Subtotals	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

1 Building Use Allowance
Schedule 1.6.4

Detail Allocations - Hemet CAC--HM 602,3

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
12001 Assessor	5,732	41.339%	\$5,724	-	\$5,724	-	\$5,724
23001 Riv Co Dep of Child Supt Svcs	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
Subtotals	13,866	100.000%	\$13,847	-	\$13,847	-	\$13,847
Direct Billed						-	-
Total Full Functional Cost					\$13,847		\$13,847

Allocation Basis: Square Footage Per Department

County of Riverside
OMB A-87 Cost Allocation Plan

1 Building Use Allowance
Schedule 1.6.5

Detail Allocations - Indio CT 702--IN 702

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
00 All Other	100	100.000%	\$36,366	-	\$36,366	-	\$36,366
Subtotals	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							

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1 Building Use Allowance
Schedule 1.6.6

Detail Allocations - Indio GAR 707--IN 707

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
19201 Fair And National Date Fest	37,917	75.386%	-	-	-	-	-
72002 EDA-Custodial Services	11,730	23.321%	-	-	-	-	-
72003 EDA-Maintenance Services	650	1.292%	-	-	-	-	-
Subtotals	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

1 Building Use Allowance
Schedule 1.6.7

Detail Allocations - Lake Elsinore CAC 501--LE 501

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
00 All Other	100	100.000%	\$5,991	-	\$5,991	-	\$5,991
Subtotals	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

1 Building Use Allowance
Schedule 1.6.8

Detail Allocations - CJB - RV 904

Department	Allocation Units	Allocation 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 Correction	5,884	8.470%	\$6,635	-	\$6,635	-	\$6,635
25005 Sheriff Court Services	9,602	13.823%	\$10,827	-	\$10,827	-	\$10,827
Subtotals	69,465	100.000%	\$78,326	-	\$78,326	-	\$78,326
Direct Billed						-	-
Total Full Functional Cost					\$78,326		\$78,326

Allocation Basis: Square Footage Per Department

County of Riverside
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1 Building Use Allowance
Schedule 1.6.9

Detail Allocations - Probation - RV 902

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

Allocation Basis: Square Footage Per Department

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1 Building Use Allowance
Schedule 1.6.10

Detail Allocations - CAC - RV 905

Department	Allocation Units	Allocation 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	8,568	1.629%	\$8,568	-	\$8,568	-	\$8,568
28001 Agricultural Commisioner	5,712	1.086%	\$5,712	-	\$5,712	-	\$5,712
31002 TLMA Administrative Services	16,049	3.051%	\$16,049	-	\$16,049	-	\$16,049
31003 Consolidated Counter Services	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 Services	8,944	1.700%	\$8,944	-	\$8,944	-	\$8,944
74001 Information Technology	21,792	4.143%	\$21,792	-	\$21,792	-	\$21,792
00 All Other	21,179	4.026%	\$21,179	-	\$21,179	-	\$21,179
Subtotals	525,997	100.000%	\$525,996	-	\$525,996	-	\$525,996
Direct Billed						-	-
Total Full Functional Cost					\$525,996		\$525,996

Allocation Basis: Direct Building Use Cost per department

County of Riverside
OMB A-87 Cost Allocation Plan

1 Building Use Allowance
Schedule 1.6.11

Detail Allocations - CAC - TM 1501,1502,1503

Department	Allocation Units	Allocation 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 Services	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
00 All Other	4,715	14.448%	\$6,525	-	\$6,525	-	\$6,525
Subtotals	32,635	100.000%	\$45,164	-	\$45,164	-	\$45,164
Direct Billed						-	-
Total Full Functional Cost					\$45,164		\$45,164

Allocation Basis: Square Footage Per Department

County of Riverside
OMB A-87 Cost Allocation Plan

1 Building Use Allowance
Schedule 1.6.12

Detail Allocations - Bldg Svcs - RV 925

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
72001 EDA FM - Admin	3,388	21.954%	\$7,791	-	\$7,791	-	\$7,791
19001 AgencyAdministration	1,828	11.846%	\$4,203	-	\$4,203	-	\$4,203
19003 Workforce Development	1,450	9.396%	\$3,334	-	\$3,334	-	\$3,334
19007 EDA/County Free Library	143	0.927%	\$329	-	\$329	-	\$329
19107 County Airports	393	2.547%	\$904	-	\$904	-	\$904
19201 Fair And National Date Fest	221	1.432%	\$508	-	\$508	-	\$508
19301 Edward Dean Museum	91	0.590%	\$209	-	\$209	-	\$209
900101-915301 Various CSAs	305	1.976%	\$701	-	\$701	-	\$701
00 All Other	7,613	49.333%	\$17,506	-	\$17,506	-	\$17,506
Subtotals	15,432	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

1 Building Use Allowance
Schedule 1.6.13

Detail Allocations - JV5908

Department	Allocation Units	Allocation 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
Subtotals	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

1 Building Use Allowance
Schedule 1.6.14

Detail Allocations - ARL DPSS - RV 967

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
51001 DPSS Administration	21,451	100.000%	\$32,519	-	\$32,519	-	\$32,519
Subtotals	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

1 Building Use Allowance
Schedule 1.6.15

Detail Allocations - DA Bldg - RV 996

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
00 All Other	62,100	100.000%	\$201,413	-	\$201,413	-	\$201,413
Subtotals	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

1 Building Use Allowance
Schedule 1.6.16

Detail Allocations - 5950 Wilder - RV 995

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
00 All Other	48,706	100.000%	\$73,105	-	\$73,105	-	\$73,105
Subtotals	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

1 Building Use Allowance
Schedule 1.6.17

Detail Allocations - RV CAC 1005 Annex

Department	Allocation Units	Allocation 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 Services	302	0.384%	\$2,372	-	\$2,372	-	\$2,372
00 All Other	19,309	24.572%	\$151,688	-	\$151,688	-	\$151,688
Subtotals	78,581	100.000%	\$617,320	-	\$617,320	-	\$617,320
Direct Billed						-	-
Total Full Functional Cost					\$617,320		\$617,320

Allocation Basis: Square Footage Per Department

County of Riverside
OMB A-87 Cost Allocation Plan

1 Building Use Allowance
Schedule 1.6.18

Detail Allocations - MU 1301-1316

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
25003 Sheriff Patrol	88,892	3.858%	\$88,892	-	\$88,892	-	\$88,892
25004 Sheriff Correction	1,581,857	68.648%	\$1,581,856	-	\$1,581,856	-	\$1,581,856
26001 Juvenile Hall	630,395	27.357%	\$630,395	-	\$630,395	-	\$630,395
73005 Fleet Services	3,165	0.137%	\$3,165	-	\$3,165	-	\$3,165
Subtotals	2,304,309	100.000%	\$2,304,308	-	\$2,304,308	-	\$2,304,308
Direct Billed						-	-
Total Full Functional Cost					\$2,304,308		\$2,304,308

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

County of Riverside
OMB A-87 Cost Allocation Plan

1 Building Use Allowance
Schedule 1.6.19

Detail Allocations - RV 901

Department	Allocation Units	Allocation 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
Subtotals	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

1 Building Use Allowance
Schedule 1.6.20

Detail Allocations - RV 958

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
73005 Fleet Services	35,919	84.745%	\$8,134	-	\$8,134	-	\$8,134
00 All Other	6,466	15.255%	\$1,464	-	\$1,464	-	\$1,464
Subtotals	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

1 Building Use Allowance
Schedule 1.6.21

Detail Allocations - BL 316

Department	Allocation Units	Allocation 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
00 All Other	1,300	8.735%	\$3,742	-	\$3,742	-	\$3,742
Subtotals	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

1 Building Use Allowance
Schedule 1.6.22

Detail Allocations - HM 611

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

1 Building Use Allowance
Schedule 1.6.23

Detail Allocations - PR 808

Department	Allocation Units	Allocation 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
Subtotals	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

1 Building Use Allowance
Schedule 1.6.24

Detail Allocations - RV 908

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
25002 Sheriff Support	11,536	42.168%	\$15,364	-	\$15,364	-	\$15,364
74006 RCIT Communications Solutions	15,686	57.338%	\$20,892	-	\$20,892	-	\$20,892
00 All Other	135	0.493%	\$180	-	\$180	-	\$180
Subtotals	27,357	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

1 Building Use Allowance
Schedule 1.6.25

Detail Allocations - RV 924

Department	Allocation Units	Allocation 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 Administration	4,871	33.892%	\$23,525	-	\$23,525	-	\$23,525
72003 EDA-Maintenance Services	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
00 All Other	1,161	8.078%	\$5,607	-	\$5,607	-	\$5,607
Subtotals	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

1 Building Use Allowance
Schedule 1.6.26

Detail Allocations - RV 1045

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
00 All Other	10,750	100.000%	\$66,930	-	\$66,930	-	\$66,930
Subtotals	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

1 Building Use Allowance
Schedule 1.6.27

Detail Allocations - RV 1046

Department	Allocation Units	Allocation 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
Subtotals	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

1 Building Use Allowance
Schedule 1.6.28

Detail Allocations - RV 922

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
00 All Other	61,497	100.000%	\$104,793	-	\$104,793	-	\$104,793
Subtotals	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

1 Building Use Allowance
Schedule 1.6.29

Detail Allocations - RV 906

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
31301 Transportation	33,387	100.000%	\$43,200	-	\$43,200	-	\$43,200
Subtotals	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

1 Building Use Allowance
Schedule 1.6.30

Detail Allocations - MV 1209

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
27002 Fire Protection	25,220	100.000%	\$13,416	-	\$13,416	-	\$13,416
Subtotals	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

1 Building Use Allowance
Schedule 1.6.31

Detail Allocations - RV 990

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
26002 Probation	13,048	42.146%	\$39,874	-	\$39,874	-	\$39,874
00 All Other	17,911	57.854%	\$54,736	-	\$54,736	-	\$54,736
Subtotals	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

1 Building Use Allowance
Schedule 1.6.32

Detail Allocations - Bldg Use IN 735

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

1 Building Use Allowance
Schedule 1.6.33

Detail Allocations - Bldg Use RV 1044

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
72004 EDA-Real Estate	140,382	100.000%	\$895,826	-	\$895,826	-	\$895,826
Subtotals	140,382	100.000%	\$895,826	-	\$895,826	-	\$895,826
Direct Billed						-	-
Total Full Functional Cost					\$895,826		\$895,826

Allocation Basis: Square Footage Per Department

County of Riverside
OMB A-87 Cost Allocation Plan

1 Building Use Allowance
Schedule 1.6.34

Detail Allocations - PR 810

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
25003 Sheriff Patrol	77,233	100.000%	\$447,409	-	\$447,409	-	\$447,409
Subtotals	77,233	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

1 Building Use Allowance
Schedule 1.6.35

Detail Allocations - RV 1066

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
00 All Other	100	100.000%	\$12,193	-	\$12,193	-	\$12,193
Subtotals	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

1 Building Use Allowance
Schedule 1.6.36

Detail Allocations - Central Plant MU 1307

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
25003 Sheriff Patrol	704	10.277%	\$7,538	-	\$7,538	-	\$7,538
25004 Sheriff Correction	4,738	69.168%	\$50,729	-	\$50,729	-	\$50,729
26001 Juvenile Hall	1,361	19.869%	\$14,572	-	\$14,572	-	\$14,572
73005 Fleet Services	47	0.686%	\$503	-	\$503	-	\$503
Subtotals	6,850	100.000%	\$73,342	-	\$73,342	-	\$73,342
Direct Billed						-	-
Total Full Functional Cost					\$73,342		\$73,342

Allocation Basis: Square Footage Per Department

County of Riverside
OMB A-87 Cost Allocation Plan

1 Building Use Allowance
Schedule 1.6.37

Detail Allocations - RV 1061

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
72004 EDA-Real Estate	6,000	100.000%	\$14,125	-	\$14,125	-	\$14,125
Subtotals	6,000	100.000%	\$14,125	-	\$14,125	-	\$14,125
Direct Billed						-	-
Total Full Functional Cost					\$14,125		\$14,125

Allocation Basis: Square Footage Per Department

County of Riverside
OMB A-87 Cost Allocation Plan

1 Building Use Allowance
Schedule 1.6.38

Detail Allocations - RV 1062

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
00 All Other	2,916	100.000%	\$12,027	-	\$12,027	-	\$12,027
Subtotals	2,916	100.000%	\$12,027	-	\$12,027	-	\$12,027
Direct Billed						-	-
Total Full Functional Cost					\$12,027		\$12,027

Allocation Basis: Square Footage Per Department

County of Riverside
OMB A-87 Cost Allocation Plan

1 Building Use Allowance
Schedule 1.6.39

Detail Allocations - RV 1082

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
00 All Other	164,048	100.000%	\$464,844	-	\$464,844	-	\$464,844
Subtotals	164,048	100.000%	\$464,844	-	\$464,844	-	\$464,844
Direct Billed						-	-
Total Full Functional Cost					\$464,844		\$464,844
Allocation Basis: Square Footage Per Department							

County of Riverside
OMB A-87 Cost Allocation Plan

1 Building Use Allowance
Schedule 1.7

Summary of Allocated Costs

Department	Total	Bldgs Direct	Blythe CAC 301--BL 301	Corona CAC 403--CR 403	Hemet CAC-- HM 602,3	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	\$70,996	\$63,205	-	-	-	-	-
72007 EDA Parking	\$497,494	\$497,494	-	-	-	-	-
Subtotal for CSD	\$1,258,290	\$825,362	-	-	-	-	-
10001 Board of Supervisors	\$310,131	\$2,905	-	-	-	-	-
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 Agency Administration	\$4,203	-	-	-	-	-	-
19003 Workforce Development	\$3,334	-	-	-	-	-	-
19007 EDA/County Free Library	\$60,366	\$60,037	-	-	-	-	-
19107 County Airports	\$3,555	-	-	-	-	-	-
19201 Fair And National Date Fest	\$508	-	-	-	-	-	-
19301 Edward Dean Museum	\$209	-	-	-	-	-	-
21001 Superior Court of CA	\$29,594	\$12,112	-	\$16,681	-	-	-
22001 District Attorney	\$2,100,749	\$2,086,502	-	-	-	-	-
23001 Riv Co Dep of Child Supt Svcs	\$1,337	-	-	-	\$1,337	-	-
24001 Public Defender	\$24,600	\$16,031	-	-	-	-	-
25001 Sheriff Administration	\$25,641	-	-	-	-	-	-
25002 Sheriff Support	\$46,088	-	-	-	-	-	-

County of Riverside
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1 Building Use Allowance
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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 CT 702-- IN 702	Indio GAR 707-- IN 707
25003 Sheriff Patrol	\$1,519,058	\$854,889	\$39,007	-	-	-	-
25004 Sheriff Correction	\$5,116,295	\$3,458,718	\$18,357	-	-	-	-
25005 Sheriff Court Services	\$15,220	-	-	\$1,015	-	-	-
25006 CAC Security	\$5,286	-	-	-	-	-	-
25007 Ben Clark Training Center	\$230,323	\$230,323	-	-	-	-	-
25010 Sheriff Coroner	\$106,027	\$1,240	-	-	-	-	-
25011 Public Administration	\$26,509	\$310	-	-	-	-	-
26001 Juvenile Hall	\$1,195,529	\$550,562	-	-	-	-	-
26002 Probation	\$157,971	\$94,215	-	\$2,662	-	-	-
26007 Administration & Support	\$264,663	\$264,663	-	-	-	-	-
27002 Fire Protection	\$21,984	-	-	-	-	-	-
28001 Agricultural Commisioner	\$7,425	\$1,713	-	-	-	-	-
31002 TLMA Administrative Services	\$16,049	-	-	-	-	-	-
31003 Consolidated Counter Services	\$4,248	-	-	-	-	-	-
31005 Environmental Programs	\$491	-	-	-	-	-	-
31101 Building & Safety	\$8,769	-	-	-	-	-	-
31201 Planning	\$6,459	-	-	-	-	-	-
31301 Transportation	\$57,311	-	-	-	-	-	-
31302 Surveyor	\$4,068	-	-	-	-	-	-
31401 Code Enforcement	\$48,723	\$44,681	-	-	-	-	-
42001 Public Health	\$22,160	-	-	\$371	\$527	-	-
42004 Environmental Health	\$2,125	-	-	-	-	-	-
42006 Animal Control Services	\$954,129	\$954,129	-	-	-	-	-
42007 Public Health Ambulatory Care	\$148,930	\$138,026	-	\$4,375	\$6,258	-	-
43001 Riv Co Regional Medical Center	\$8,710	\$2,176	-	-	-	-	-
51001 DPSS Administration	\$352,465	\$296,421	-	-	-	-	-
54001 Veterans Services	\$13,164	\$13,164	-	-	-	-	-
72002 EDA-Custodial Services	\$10,223	\$10,223	-	-	-	-	-
72003 EDA-Maintenance Services	\$73,158	\$44,032	-	-	-	-	-
72004 EDA-Real Estate	\$1,302,501	\$7,860	-	-	-	-	-

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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 CT 702-- IN 702	Indio GAR 707-- IN 707
72005 EDA-Project Management	\$4,654	-	-	-	-	-	-
73005 Fleet Services	\$76,811	\$64,912	-	-	-	-	-
74001 Information Technology	\$36,589	\$12,893	-	-	-	-	-
74006 RCIT Communications Solutions	\$20,892	-	-	-	-	-	-
924001 Trial Court Operations	\$824,190	\$5,594	-	-	-	-	-
900101-915301 Various CSAs	\$9,996	\$9,295	-	-	-	-	-
00 All Other	\$5,770,289	\$4,523,155	-	\$6,845	-	\$36,366	-
Totals	\$22,611,490	\$14,741,639	\$57,364	\$31,949	\$13,847	\$36,366	-
Direct Billed	-	-	-	-	-	-	-
Total Full Functional Cost	\$22,611,490	\$14,741,639	\$57,364	\$31,949	\$13,847	\$36,366	-
Less Direct Billed	-	-	-	-	-	-	-
Less CSD Amounts	(\$1,258,290)	(\$825,362)	-	-	-	-	-
Total Receiving Department Allocation	\$21,353,200	\$13,916,277	\$57,364	\$31,949	\$13,847	\$36,366	-

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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
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	\$70,996	-	-	-	-	-	\$7,791
72007 EDA Parking	\$497,494	-	-	-	-	-	-
Subtotal for CSD	\$1,258,290	-	-	-	\$273,755	-	\$7,791
10001 Board of Supervisors	\$310,131	-	-	-	-	-	-
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 Agency Administration	\$4,203	-	-	-	-	-	\$4,203
19003 Workforce Development	\$3,334	-	-	-	-	-	\$3,334
19007 EDA/County Free Library	\$60,366	-	-	-	-	-	\$329
19107 County Airports	\$3,555	-	-	-	-	-	\$904
19201 Fair And National Date Fest	\$508	-	-	-	-	-	\$508
19301 Edward Dean Museum	\$209	-	-	-	-	-	\$209
21001 Superior Court of CA	\$29,594	-	\$801	-	-	-	-
22001 District Attorney	\$2,100,749	-	-	-	-	-	-
23001 Riv Co Dep of Child Supt Svcs	\$1,337	-	-	-	-	-	-
24001 Public Defender	\$24,600	-	-	-	-	-	-
25001 Sheriff Administration	\$25,641	-	\$25,641	-	-	-	-
25002 Sheriff Support	\$46,088	-	\$28,748	-	-	-	-

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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
25003 Sheriff Patrol	\$1,519,058	-	\$5,675	-	-	-	-
25004 Sheriff Correction	\$5,116,295	-	\$6,635	-	-	-	-
25005 Sheriff Court Services	\$15,220	-	\$10,827	-	-	-	-
25006 CAC Security	\$5,286	-	-	-	\$635	-	-
25007 Ben Clark Training Center	\$230,323	-	-	-	-	-	-
25010 Sheriff Coroner	\$106,027	-	-	-	-	-	-
25011 Public Administration	\$26,509	-	-	-	-	-	-
26001 Juvenile Hall	\$1,195,529	-	-	-	-	-	-
26002 Probation	\$157,971	-	-	-	-	\$4,941	-
26007 Administration & Support	\$264,663	-	-	-	-	-	-
27002 Fire Protection	\$21,984	-	-	-	\$8,568	-	-
28001 Agricultural Commisioner	\$7,425	-	-	-	\$5,712	-	-
31002 TLMA Administrative Services	\$16,049	-	-	-	\$16,049	-	-
31003 Consolidated Counter Services	\$4,248	-	-	-	\$1,876	-	-
31005 Environmental Programs	\$491	-	-	-	\$491	-	-
31101 Building & Safety	\$8,769	-	-	-	\$8,769	-	-
31201 Planning	\$6,459	-	-	-	\$6,459	-	-
31301 Transportation	\$57,311	-	-	-	\$14,111	-	-
31302 Surveyor	\$4,068	-	-	-	\$4,068	-	-
31401 Code Enforcement	\$48,723	-	-	-	\$4,042	-	-
42001 Public Health	\$22,160	-	-	-	-	\$9,696	-
42004 Environmental Health	\$2,125	-	-	-	-	-	-
42006 Animal Control Services	\$954,129	-	-	-	-	-	-
42007 Public Health Ambulatory Care	\$148,930	-	-	-	-	-	-
43001 Riv Co Regional Medical Center	\$8,710	-	-	-	-	-	-
51001 DPSS Administration	\$352,465	-	-	-	-	-	-
54001 Veterans Services	\$13,164	-	-	-	-	-	-
72002 EDA-Custodial Services	\$10,223	-	-	-	-	-	-
72003 EDA-Maintenance Services	\$73,158	-	-	-	\$8,944	\$1,511	-
72004 EDA-Real Estate	\$1,302,501	-	-	-	-	-	-

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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
72005 EDA-Project Management	\$4,654	-	-	-	-	-	-
73005 Fleet Services	\$76,811	-	-	-	-	-	-
74001 Information Technology	\$36,589	-	-	-	\$21,792	\$890	-
74006 RCIT Communications Solutions	\$20,892	-	-	-	-	-	-
924001 Trial Court Operations	\$824,190	-	-	-	-	\$12,876	-
900101-915301 Various CSAs	\$9,996	-	-	-	-	-	\$701
00 All Other	\$5,770,289	\$5,991	-	-	\$21,179	\$6,525	\$17,506
Totals	\$22,611,490	\$5,991	\$78,326	-	\$525,996	\$45,164	\$35,485
Direct Billed	-	-	-	-	-	-	-
Total Full Functional Cost	\$22,611,490	\$5,991	\$78,326	-	\$525,996	\$45,164	\$35,485
Less Direct Billed	-	-	-	-	-	-	-
Less CSD Amounts	(\$1,258,290)	-	-	-	(\$273,755)	-	(\$7,791)
Total Receiving Department Allocation	\$21,353,200	\$5,991	\$78,326	-	\$252,240	\$45,164	\$27,694

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Summary of Allocated Costs (continued)

Department	Total	JV5908	ARL DPSS - RV 967	DA Bldg - RV 996	5950 Wilder - RV 995	RV CAC 1005 Annex	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	\$70,996	-	-	-	-	-	-
72007 EDA Parking	\$497,494	-	-	-	-	-	-
Subtotal for CSD	\$1,258,290	-	-	-	-	\$151,382	-
10001 Board of Supervisors	\$310,131	-	-	-	-	\$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 Agency Administration	\$4,203	-	-	-	-	-	-
19003 Workforce Development	\$3,334	-	-	-	-	-	-
19007 EDA/County Free Library	\$60,366	-	-	-	-	-	-
19107 County Airports	\$3,555	-	-	-	-	-	-
19201 Fair And National Date Fest	\$508	-	-	-	-	-	-
19301 Edward Dean Museum	\$209	-	-	-	-	-	-
21001 Superior Court of CA	\$29,594	-	-	-	-	-	-
22001 District Attorney	\$2,100,749	-	-	-	-	-	-
23001 Riv Co Dep of Child Supt Svcs	\$1,337	-	-	-	-	-	-
24001 Public Defender	\$24,600	-	-	-	-	-	-
25001 Sheriff Administration	\$25,641	-	-	-	-	-	-
25002 Sheriff Support	\$46,088	\$1,975	-	-	-	-	-

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Summary of Allocated Costs (continued)

Department	Total	JV5908	ARL DPSS - RV 967	DA Bldg - RV 996	5950 Wilder - RV 995	RV CAC 1005 Annex	MU 1301-1316
25003 Sheriff Patrol	\$1,519,058	\$19,943	-	-	-	-	\$88,892
25004 Sheriff Correction	\$5,116,295	-	-	-	-	-	\$1,581,856
25005 Sheriff Court Services	\$15,220	-	-	-	-	-	-
25006 CAC Security	\$5,286	-	-	-	-	\$4,651	-
25007 Ben Clark Training Center	\$230,323	-	-	-	-	-	-
25010 Sheriff Coroner	\$106,027	-	-	-	-	-	-
25011 Public Administration	\$26,509	-	-	-	-	-	-
26001 Juvenile Hall	\$1,195,529	-	-	-	-	-	\$630,395
26002 Probation	\$157,971	-	-	-	-	-	-
26007 Administration & Support	\$264,663	-	-	-	-	-	-
27002 Fire Protection	\$21,984	-	-	-	-	-	-
28001 Agricultural Commisioner	\$7,425	-	-	-	-	-	-
31002 TLMA Administrative Services	\$16,049	-	-	-	-	-	-
31003 Consolidated Counter Services	\$4,248	-	-	-	-	\$2,372	-
31005 Environmental Programs	\$491	-	-	-	-	-	-
31101 Building & Safety	\$8,769	-	-	-	-	-	-
31201 Planning	\$6,459	-	-	-	-	-	-
31301 Transportation	\$57,311	-	-	-	-	-	-
31302 Surveyor	\$4,068	-	-	-	-	-	-
31401 Code Enforcement	\$48,723	-	-	-	-	-	-
42001 Public Health	\$22,160	-	-	-	-	-	-
42004 Environmental Health	\$2,125	-	-	-	-	-	-
42006 Animal Control Services	\$954,129	-	-	-	-	-	-
42007 Public Health Ambulatory Care	\$148,930	-	-	-	-	-	-
43001 Riv Co Regional Medical Center	\$8,710	-	-	-	-	-	-
51001 DPSS Administration	\$352,465	-	\$32,519	-	-	-	-
54001 Veterans Services	\$13,164	-	-	-	-	-	-
72002 EDA-Custodial Services	\$10,223	-	-	-	-	-	-
72003 EDA-Maintenance Services	\$73,158	-	-	-	-	-	-
72004 EDA-Real Estate	\$1,302,501	-	-	-	-	-	-

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Summary of Allocated Costs (continued)

Department	Total	JV5908	ARL DPSS - RV 967	DA Bldg - RV 996	5950 Wilder - RV 995	RV CAC 1005 Annex	MU 1301-1316
72005 EDA-Project Management	\$4,654	-	-	-	-	-	-
73005 Fleet Services	\$76,811	-	-	-	-	-	\$3,165
74001 Information Technology	\$36,589	-	-	-	-	-	-
74006 RCIT Communications Solutions	\$20,892	-	-	-	-	-	-
924001 Trial Court Operations	\$824,190	-	-	-	-	-	-
900101-915301 Various CSAs	\$9,996	-	-	-	-	-	-
00 All Other	\$5,770,289	-	-	\$201,413	\$73,105	\$151,688	-
Totals	\$22,611,490	\$21,918	\$32,519	\$201,413	\$73,105	\$617,320	\$2,304,308
Direct Billed	-	-	-	-	-	-	-
Total Full Functional Cost	\$22,611,490	\$21,918	\$32,519	\$201,413	\$73,105	\$617,320	\$2,304,308
Less Direct Billed	-	-	-	-	-	-	-
Less CSD Amounts	(\$1,258,290)	-	-	-	-	(\$151,382)	-
Total Receiving Department Allocation	\$21,353,200	\$21,918	\$32,519	\$201,413	\$73,105	\$465,938	\$2,304,308

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Summary of Allocated Costs (continued)

Department	Total	RV 901	RV 958	BL 316	HM 611	PR 808	RV 908
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	\$70,996	-	-	-	-	-	-
72007 EDA Parking	\$497,494	-	-	-	-	-	-
Subtotal for CSD	\$1,258,290	-	-	-	-	-	-
10001 Board of Supervisors	\$310,131	-	-	-	-	-	-
10002 Assessment Appeals Board	\$2,539	-	-	-	-	-	-
12001 Assessor	\$263,345	-	-	-	-	-	-
12002 County Clerk-Recorder	\$4,328	-	-	-	-	-	-
14001 Treasurer-Tax Collector	\$29,281	-	-	-	-	-	-
19001 Agency Administration	\$4,203	-	-	-	-	-	-
19003 Workforce Development	\$3,334	-	-	-	-	-	-
19007 EDA/County Free Library	\$60,366	-	-	-	-	-	-
19107 County Airports	\$3,555	-	-	-	-	-	-
19201 Fair And National Date Fest	\$508	-	-	-	-	-	-
19301 Edward Dean Museum	\$209	-	-	-	-	-	-
21001 Superior Court of CA	\$29,594	-	-	-	-	-	-
22001 District Attorney	\$2,100,749	-	-	\$14,247	-	-	-
23001 Riv Co Dep of Child Supt Svcs	\$1,337	-	-	-	-	-	-
24001 Public Defender	\$24,600	-	-	\$8,569	-	-	-
25001 Sheriff Administration	\$25,641	-	-	-	-	-	-
25002 Sheriff Support	\$46,088	-	-	-	-	-	\$15,364

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Summary of Allocated Costs (continued)

Department	Total	RV 901	RV 958	BL 316	HM 611	PR 808	RV 908
25003 Sheriff Patrol	\$1,519,058	-	-	-	\$55,706	-	-
25004 Sheriff Correction	\$5,116,295	-	-	-	-	-	-
25005 Sheriff Court Services	\$15,220	\$3,378	-	-	-	-	-
25006 CAC Security	\$5,286	-	-	-	-	-	-
25007 Ben Clark Training Center	\$230,323	-	-	-	-	-	-
25010 Sheriff Coroner	\$106,027	-	-	-	-	\$104,787	-
25011 Public Administration	\$26,509	-	-	-	-	\$26,199	-
26001 Juvenile Hall	\$1,195,529	-	-	-	-	-	-
26002 Probation	\$157,971	-	-	\$16,279	-	-	-
26007 Administration & Support	\$264,663	-	-	-	-	-	-
27002 Fire Protection	\$21,984	-	-	-	-	-	-
28001 Agricultural Commisioner	\$7,425	-	-	-	-	-	-
31002 TLMA Administrative Services	\$16,049	-	-	-	-	-	-
31003 Consolidated Counter Services	\$4,248	-	-	-	-	-	-
31005 Environmental Programs	\$491	-	-	-	-	-	-
31101 Building & Safety	\$8,769	-	-	-	-	-	-
31201 Planning	\$6,459	-	-	-	-	-	-
31301 Transportation	\$57,311	-	-	-	-	-	-
31302 Surveyor	\$4,068	-	-	-	-	-	-
31401 Code Enforcement	\$48,723	-	-	-	-	-	-
42001 Public Health	\$22,160	-	-	-	-	-	-
42004 Environmental Health	\$2,125	-	-	-	-	-	-
42006 Animal Control Services	\$954,129	-	-	-	-	-	-
42007 Public Health Ambulatory Care	\$148,930	-	-	-	-	-	-
43001 Riv Co Regional Medical Center	\$8,710	-	-	-	-	-	-
51001 DPSS Administration	\$352,465	-	-	-	-	-	-
54001 Veterans Services	\$13,164	-	-	-	-	-	-
72002 EDA-Custodial Services	\$10,223	-	-	-	-	-	-
72003 EDA-Maintenance Services	\$73,158	-	-	-	-	-	-
72004 EDA-Real Estate	\$1,302,501	-	-	-	-	-	-

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Summary of Allocated Costs (continued)

Department	Total	RV 901	RV 958	BL 316	HM 611	PR 808	RV 908
72005 EDA-Project Management	\$4,654	-	-	-	-	-	-
73005 Fleet Services	\$76,811	-	\$8,134	-	-	-	-
74001 Information Technology	\$36,589	-	-	-	-	-	-
74006 RCIT Communications Solutions	\$20,892	-	-	-	-	-	\$20,892
924001 Trial Court Operations	\$824,190	\$805,720	-	-	-	-	-
900101-915301 Various CSAs	\$9,996	-	-	-	-	-	-
00 All Other	\$5,770,289	-	\$1,464	\$3,742	-	-	\$180
Totals	\$22,611,490	\$809,098	\$9,598	\$42,837	\$55,706	\$130,986	\$36,436
Direct Billed	-	-	-	-	-	-	-
Total Full Functional Cost	\$22,611,490	\$809,098	\$9,598	\$42,837	\$55,706	\$130,986	\$36,436
Less Direct Billed	-	-	-	-	-	-	-
Less CSD Amounts	(\$1,258,290)	-	-	-	-	-	-
Total Receiving Department Allocation	\$21,353,200	\$809,098	\$9,598	\$42,837	\$55,706	\$130,986	\$36,436

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Summary of Allocated Costs (continued)

Department	Total	RV 924	RV 1045	RV 1046	RV 922	RV 906	MV 1209
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	\$70,996	-	-	-	-	-	-
72007 EDA Parking	\$497,494	-	-	-	-	-	-
Subtotal for CSD	\$1,258,290	-	-	-	-	-	-
10001 Board of Supervisors	\$310,131	-	-	-	-	-	-
10002 Assessment Appeals Board	\$2,539	-	-	-	-	-	-
12001 Assessor	\$263,345	-	-	-	-	-	-
12002 County Clerk-Recorder	\$4,328	-	-	-	-	-	-
14001 Treasurer-Tax Collector	\$29,281	-	-	-	-	-	-
19001 Agency Administration	\$4,203	-	-	-	-	-	-
19003 Workforce Development	\$3,334	-	-	-	-	-	-
19007 EDA/County Free Library	\$60,366	-	-	-	-	-	-
19107 County Airports	\$3,555	-	-	\$2,651	-	-	-
19201 Fair And National Date Fest	\$508	-	-	-	-	-	-
19301 Edward Dean Museum	\$209	-	-	-	-	-	-
21001 Superior Court of CA	\$29,594	-	-	-	-	-	-
22001 District Attorney	\$2,100,749	-	-	-	-	-	-
23001 Riv Co Dep of Child Supt Svcs	\$1,337	-	-	-	-	-	-
24001 Public Defender	\$24,600	-	-	-	-	-	-
25001 Sheriff Administration	\$25,641	-	-	-	-	-	-
25002 Sheriff Support	\$46,088	-	-	-	-	-	-

**1 Building Use Allowance
Schedule 1.7**

Summary of Allocated Costs (continued)

Department	Total	RV 924	RV 1045	RV 1046	RV 922	RV 906	MV 1209
25003 Sheriff Patrol	\$1,519,058	-	-	-	-	-	-
25004 Sheriff Correction	\$5,116,295	-	-	-	-	-	-
25005 Sheriff Court Services	\$15,220	-	-	-	-	-	-
25006 CAC Security	\$5,286	-	-	-	-	-	-
25007 Ben Clark Training Center	\$230,323	-	-	-	-	-	-
25010 Sheriff Coroner	\$106,027	-	-	-	-	-	-
25011 Public Administration	\$26,509	-	-	-	-	-	-
26001 Juvenile Hall	\$1,195,529	-	-	-	-	-	-
26002 Probation	\$157,971	-	-	-	-	-	-
26007 Administration & Support	\$264,663	-	-	-	-	-	-
27002 Fire Protection	\$21,984	-	-	-	-	-	\$13,416
28001 Agricultural Commisioner	\$7,425	-	-	-	-	-	-
31002 TLMA Administrative Services	\$16,049	-	-	-	-	-	-
31003 Consolidated Counter Services	\$4,248	-	-	-	-	-	-
31005 Environmental Programs	\$491	-	-	-	-	-	-
31101 Building & Safety	\$8,769	-	-	-	-	-	-
31201 Planning	\$6,459	-	-	-	-	-	-
31301 Transportation	\$57,311	-	-	-	-	\$43,200	-
31302 Surveyor	\$4,068	-	-	-	-	-	-
31401 Code Enforcement	\$48,723	-	-	-	-	-	-
42001 Public Health	\$22,160	\$11,567	-	-	-	-	-
42004 Environmental Health	\$2,125	\$2,125	-	-	-	-	-
42006 Animal Control Services	\$954,129	-	-	-	-	-	-
42007 Public Health Ambulatory Care	\$148,930	\$270	-	-	-	-	-
43001 Riv Co Regional Medical Center	\$8,710	\$6,534	-	-	-	-	-
51001 DPSS Administration	\$352,465	\$23,525	-	-	-	-	-
54001 Veterans Services	\$13,164	-	-	-	-	-	-
72002 EDA-Custodial Services	\$10,223	-	-	-	-	-	-
72003 EDA-Maintenance Services	\$73,158	\$18,671	-	-	-	-	-
72004 EDA-Real Estate	\$1,302,501	-	-	\$59,486	-	-	-

County of Riverside
OMB A-87 Cost Allocation Plan

1 Building Use Allowance
Schedule 1.7

Summary of Allocated Costs (continued)

Department	Total	RV 924	RV 1045	RV 1046	RV 922	RV 906	MV 1209
72005 EDA-Project Management	\$4,654	-	-	\$4,654	-	-	-
73005 Fleet Services	\$76,811	\$97	-	-	-	-	-
74001 Information Technology	\$36,589	\$1,014	-	-	-	-	-
74006 RCIT Communications Solutions	\$20,892	-	-	-	-	-	-
924001 Trial Court Operations	\$824,190	-	-	-	-	-	-
900101-915301 Various CSAs	\$9,996	-	-	-	-	-	-
00 All Other	\$5,770,289	\$5,607	\$66,930	-	\$104,793	-	-
Totals	\$22,611,490	\$69,410	\$66,930	\$66,791	\$104,793	\$43,200	\$13,416
Direct Billed	-	-	-	-	-	-	-
Total Full Functional Cost	\$22,611,490	\$69,410	\$66,930	\$66,791	\$104,793	\$43,200	\$13,416
Less Direct Billed	-	-	-	-	-	-	-
Less CSD Amounts	(\$1,258,290)	-	-	-	-	-	-
Total Receiving Department Allocation	\$21,353,200	\$69,410	\$66,930	\$66,791	\$104,793	\$43,200	\$13,416

County of Riverside
OMB A-87 Cost Allocation Plan

1 Building Use Allowance
Schedule 1.7

Summary of Allocated Costs (continued)

Department	Total	RV 990	Bldg Use IN 735	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	\$70,996	-	-	-	-	-	-
72007 EDA Parking	\$497,494	-	-	-	-	-	-
Subtotal for CSD	\$1,258,290	-	-	-	-	-	-
10001 Board of Supervisors	\$310,131	-	-	-	-	-	-
10002 Assessment Appeals Board	\$2,539	-	-	-	-	-	-
12001 Assessor	\$263,345	-	-	-	-	-	-
12002 County Clerk-Recorder	\$4,328	-	-	-	-	-	-
14001 Treasurer-Tax Collector	\$29,281	-	-	-	-	-	-
19001 Agency Administration	\$4,203	-	-	-	-	-	-
19003 Workforce Development	\$3,334	-	-	-	-	-	-
19007 EDA/County Free Library	\$60,366	-	-	-	-	-	-
19107 County Airports	\$3,555	-	-	-	-	-	-
19201 Fair And National Date Fest	\$508	-	-	-	-	-	-
19301 Edward Dean Museum	\$209	-	-	-	-	-	-
21001 Superior Court of CA	\$29,594	-	-	-	-	-	-
22001 District Attorney	\$2,100,749	-	-	-	-	-	-
23001 Riv Co Dep of Child Supt Svcs	\$1,337	-	-	-	-	-	-
24001 Public Defender	\$24,600	-	-	-	-	-	-
25001 Sheriff Administration	\$25,641	-	-	-	-	-	-
25002 Sheriff Support	\$46,088	-	-	-	-	-	-

**1 Building Use Allowance
Schedule 1.7**

Summary of Allocated Costs (continued)

Department	Total	RV 990	Bldg Use IN 735	Bldg Use RV 1044	PR 810	RV 1066	Central Plant MU 1307
25003 Sheriff Patrol	\$1,519,058	-	-	-	\$447,409	-	\$7,538
25004 Sheriff Correction	\$5,116,295	-	-	-	-	-	\$50,729
25005 Sheriff Court Services	\$15,220	-	-	-	-	-	-
25006 CAC Security	\$5,286	-	-	-	-	-	-
25007 Ben Clark Training Center	\$230,323	-	-	-	-	-	-
25010 Sheriff Coroner	\$106,027	-	-	-	-	-	-
25011 Public Administration	\$26,509	-	-	-	-	-	-
26001 Juvenile Hall	\$1,195,529	-	-	-	-	-	\$14,572
26002 Probation	\$157,971	\$39,874	-	-	-	-	-
26007 Administration & Support	\$264,663	-	-	-	-	-	-
27002 Fire Protection	\$21,984	-	-	-	-	-	-
28001 Agricultural Commisioner	\$7,425	-	-	-	-	-	-
31002 TLMA Administrative Services	\$16,049	-	-	-	-	-	-
31003 Consolidated Counter Services	\$4,248	-	-	-	-	-	-
31005 Environmental Programs	\$491	-	-	-	-	-	-
31101 Building & Safety	\$8,769	-	-	-	-	-	-
31201 Planning	\$6,459	-	-	-	-	-	-
31301 Transportation	\$57,311	-	-	-	-	-	-
31302 Surveyor	\$4,068	-	-	-	-	-	-
31401 Code Enforcement	\$48,723	-	-	-	-	-	-
42001 Public Health	\$22,160	-	-	-	-	-	-
42004 Environmental Health	\$2,125	-	-	-	-	-	-
42006 Animal Control Services	\$954,129	-	-	-	-	-	-
42007 Public Health Ambulatory Care	\$148,930	-	-	-	-	-	-
43001 Riv Co Regional Medical Center	\$8,710	-	-	-	-	-	-
51001 DPSS Administration	\$352,465	-	-	-	-	-	-
54001 Veterans Services	\$13,164	-	-	-	-	-	-
72002 EDA-Custodial Services	\$10,223	-	-	-	-	-	-
72003 EDA-Maintenance Services	\$73,158	-	-	-	-	-	-
72004 EDA-Real Estate	\$1,302,501	-	\$325,204	\$895,826	-	-	-

County of Riverside
OMB A-87 Cost Allocation Plan

1 Building Use Allowance
Schedule 1.7

Summary of Allocated Costs (continued)

Department	Total	RV 990	Bldg Use IN 735	Bldg Use RV 1044	PR 810	RV 1066	Central Plant MU 1307
72005 EDA-Project Management	\$4,654	-	-	-	-	-	-
73005 Fleet Services	\$76,811	-	-	-	-	-	\$503
74001 Information Technology	\$36,589	-	-	-	-	-	-
74006 RCIT Communications Solutions	\$20,892	-	-	-	-	-	-
924001 Trial Court Operations	\$824,190	-	-	-	-	-	-
900101-915301 Various CSAs	\$9,996	-	-	-	-	-	-
00 All Other	\$5,770,289	\$54,736	-	-	-	\$12,193	-
Totals	\$22,611,490	\$94,610	\$325,204	\$895,826	\$447,409	\$12,193	\$73,342
Direct Billed	-	-	-	-	-	-	-
Total Full Functional Cost	\$22,611,490	\$94,610	\$325,204	\$895,826	\$447,409	\$12,193	\$73,342
Less Direct Billed	-	-	-	-	-	-	-
Less CSD Amounts	(\$1,258,290)	-	-	-	-	-	-
Total Receiving Department Allocation	\$21,353,200	\$94,610	\$325,204	\$895,826	\$447,409	\$12,193	\$73,342

**1 Building Use Allowance
Schedule 1.7**

Summary of Allocated Costs (continued)

Department	Total	RV 1061	RV 1062	RV 1082
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	\$70,996	-	-	-
72007 EDA Parking	\$497,494	-	-	-
Subtotal for CSD	\$1,258,290	-	-	-
10001 Board of Supervisors	\$310,131	-	-	-
10002 Assessment Appeals Board	\$2,539	-	-	-
12001 Assessor	\$263,345	-	-	-
12002 County Clerk-Recorder	\$4,328	-	-	-
14001 Treasurer-Tax Collector	\$29,281	-	-	-
19001 Agency Administration	\$4,203	-	-	-
19003 Workforce Development	\$3,334	-	-	-
19007 EDA/County Free Library	\$60,366	-	-	-
19107 County Airports	\$3,555	-	-	-
19201 Fair And National Date Fest	\$508	-	-	-
19301 Edward Dean Museum	\$209	-	-	-
21001 Superior Court of CA	\$29,594	-	-	-
22001 District Attorney	\$2,100,749	-	-	-
23001 Riv Co Dep of Child Supt Svcs	\$1,337	-	-	-
24001 Public Defender	\$24,600	-	-	-
25001 Sheriff Administration	\$25,641	-	-	-
25002 Sheriff Support	\$46,088	-	-	-

**1 Building Use Allowance
Schedule 1.7**

Summary of Allocated Costs (continued)

Department	Total	RV 1061	RV 1062	RV 1082
25003 Sheriff Patrol	\$1,519,058	-	-	-
25004 Sheriff Correction	\$5,116,295	-	-	-
25005 Sheriff Court Services	\$15,220	-	-	-
25006 CAC Security	\$5,286	-	-	-
25007 Ben Clark Training Center	\$230,323	-	-	-
25010 Sheriff Coroner	\$106,027	-	-	-
25011 Public Administration	\$26,509	-	-	-
26001 Juvenile Hall	\$1,195,529	-	-	-
26002 Probation	\$157,971	-	-	-
26007 Administration & Support	\$264,663	-	-	-
27002 Fire Protection	\$21,984	-	-	-
28001 Agricultural Commisioner	\$7,425	-	-	-
31002 TLMA Administrative Services	\$16,049	-	-	-
31003 Consolidated Counter Services	\$4,248	-	-	-
31005 Environmental Programs	\$491	-	-	-
31101 Building & Safety	\$8,769	-	-	-
31201 Planning	\$6,459	-	-	-
31301 Transportation	\$57,311	-	-	-
31302 Surveyor	\$4,068	-	-	-
31401 Code Enforcement	\$48,723	-	-	-
42001 Public Health	\$22,160	-	-	-
42004 Environmental Health	\$2,125	-	-	-
42006 Animal Control Services	\$954,129	-	-	-
42007 Public Health Ambulatory Care	\$148,930	-	-	-
43001 Riv Co Regional Medical Center	\$8,710	-	-	-
51001 DPSS Administration	\$352,465	-	-	-
54001 Veterans Services	\$13,164	-	-	-
72002 EDA-Custodial Services	\$10,223	-	-	-
72003 EDA-Maintenance Services	\$73,158	-	-	-
72004 EDA-Real Estate	\$1,302,501	\$14,125	-	-

County of Riverside
OMB A-87 Cost Allocation Plan

1 Building Use Allowance
Schedule 1.7

Summary of Allocated Costs (continued)

Department	Total	RV 1061	RV 1062	RV 1082
72005 EDA-Project Management	\$4,654	-	-	-
73005 Fleet Services	\$76,811	-	-	-
74001 Information Technology	\$36,589	-	-	-
74006 RCIT Communications Solutions	\$20,892	-	-	-
924001 Trial Court Operations	\$824,190	-	-	-
900101-915301 Various CSAs	\$9,996	-	-	-
00 All Other	\$5,770,289	-	\$12,027	\$464,844
Totals	\$22,611,490	\$14,125	\$12,027	\$464,844
Direct Billed	-	-	-	-
Total Full Functional Cost	\$22,611,490	\$14,125	\$12,027	\$464,844
Less Direct Billed	-	-	-	-
Less CSD Amounts	(\$1,258,290)	-	-	-
Total Receiving Department Allocation	\$21,353,200	\$14,125	\$12,027	\$464,844

2 Equipment Use Allowance
Schedule 2.1

Narratives

The County uses an annual use allowance of 6 2/3% of equipment cost based on the capitalized value in the PeopleSoft Capital Asset Module. The Asset Module accounts for equipment by fund and department and is updated for acquisition and retirement of equipment. Only General Fund equipment used for general government purposes are included in the cost plan. Assets purchased with federal or grant funds are excluded from the allocation.

Equipment Use -	Allocates cost based on the equipment use allowance per general fund department equipment inventory.
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2 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		-				

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

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 2/25/2016

2 Equipment Use Allowance
Schedule 2.3

Labor Distribution Summary
No Labor Distribution

2 Equipment Use Allowance
Schedule 2.4

Schedule of costs to be allocated

	Amount	General & Admin	Equipment Use
<i>Total %</i>		-	-
Wages and Benefits			
Salaries	-	-	-
Benefits	-	-	-
Wages and Benefits Subtotal	-	-	-
Services and Supplies	Dist		
Services and Supplies Subtotal	-	-	-
Cost Adjustments			
Equipment Use Allow	\$9,451,537	-	\$9,451,537
Cost Adjustments Subtotal	\$9,451,537	-	\$9,451,537
Reallocate Admin		-	-
Functional Costs	\$9,451,537	-	\$9,451,537

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

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 2/25/2016

2 Equipment Use Allowance
Schedule 2.5

Service to Service Costs

No Service to Service Costs

County of Riverside
OMB A-87 Cost Allocation Plan

2 Equipment Use Allowance
Schedule 2.6.1

Detail Allocations - Equipment Use

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
11001 County Executive Office	26,912	0.019%	\$1,794	-	\$1,794	-	\$1,794
13001 Auditor Controller	112,128	0.079%	\$7,475	-	\$7,475	-	\$7,475
13003 Payroll	27,998	0.020%	\$1,867	-	\$1,867	-	\$1,867
15001 County Counsel	59,820	0.042%	\$3,988	-	\$3,988	-	\$3,988
11301 Human Resources	76,249	0.054%	\$5,083	-	\$5,083	-	\$5,083
73001 Purchasing	17,604	0.012%	\$1,174	-	\$1,174	-	\$1,174
72001 EDA FM - Admin	194,819	0.137%	\$12,988	-	\$12,988	-	\$12,988
72006 EDA Energy	155,715	0.110%	\$10,381	-	\$10,381	-	\$10,381
72007 EDA Parking	14,385	0.010%	\$959	-	\$959	-	\$959
10001 Board of Supervisors	151,327	0.107%	\$10,089	-	\$10,089	-	\$10,089
10002 Assessment Appeals Board	43,074	0.030%	\$2,872	-	\$2,872	-	\$2,872
12001 Assessor	2,726,106	1.923%	\$181,741	-	\$181,741	-	\$181,741
12002 County Clerk-Recorder	4,370,483	3.083%	\$291,367	-	\$291,367	-	\$291,367
14001 Treasurer-Tax Collector	821,836	0.580%	\$54,789	-	\$54,789	-	\$54,789
17001 Registrar of Voters	1,791,413	1.264%	\$119,428	-	\$119,428	-	\$119,428
22001 District Attorney	4,348,394	3.067%	\$289,894	-	\$289,894	-	\$289,894
24001 Public Defender	446,166	0.315%	\$29,745	-	\$29,745	-	\$29,745
25001 Sheriff Administration	8,426,739	5.944%	\$561,785	-	\$561,785	-	\$561,785
25002 Sheriff Support	24,339,941	17.168%	\$1,622,671	-	\$1,622,671	-	\$1,622,671
25003 Sheriff Patrol	31,250,380	22.043%	\$2,083,369	-	\$2,083,369	-	\$2,083,369
25004 Sheriff Correction	9,929,131	7.004%	\$661,945	-	\$661,945	-	\$661,945
25005 Sheriff Court Services	1,769,897	1.248%	\$117,994	-	\$117,994	-	\$117,994
25006 CAC Security	19,505	0.014%	\$1,300	-	\$1,300	-	\$1,300
25007 Ben Clark Training Center	1,939,761	1.368%	\$129,318	-	\$129,318	-	\$129,318
25010 Sheriff Coroner	705,074	0.497%	\$47,005	-	\$47,005	-	\$47,005
25011 Public Administration	30,258	0.021%	\$2,017	-	\$2,017	-	\$2,017
26001 Juvenile Hall	458,029	0.323%	\$30,535	-	\$30,535	-	\$30,535
26002 Probation	1,527,962	1.078%	\$101,865	-	\$101,865	-	\$101,865

County of Riverside
OMB A-87 Cost Allocation Plan

2 Equipment Use Allowance
Schedule 2.6.1

Detail Allocations - Equipment Use (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
26007 Administration & Support	240,476	0.170%	\$16,032	-	\$16,032	-	\$16,032
27002 Fire Protection	39,626,046	27.950%	\$2,641,750	-	\$2,641,750	-	\$2,641,750
27004 Fire Protection-Contract Svc	5,362	0.004%	\$357	-	\$357	-	\$357
28001 Agricultural Commisioner	232,406	0.164%	\$15,494	-	\$15,494	-	\$15,494
31201 Planning	67,503	0.048%	\$4,500	-	\$4,500	-	\$4,500
31401 Code Enforcement	66,673	0.047%	\$4,445	-	\$4,445	-	\$4,445
42001 Public Health	3,905,368	2.755%	\$260,359	-	\$260,359	-	\$260,359
42002 California Childrens Services	63,292	0.045%	\$4,219	-	\$4,219	-	\$4,219
42004 Environmental Health	732,087	0.516%	\$48,806	-	\$48,806	-	\$48,806
42006 Animal Control Services	590,358	0.416%	\$39,357	-	\$39,357	-	\$39,357
42007 Public Health Ambulatory Care	399,014	0.281%	\$26,601	-	\$26,601	-	\$26,601
43003 Correctional Health Systems	30,561	0.022%	\$2,037	-	\$2,037	-	\$2,037
54001 Veterans Services	13,106	0.009%	\$874	-	\$874	-	\$874
72005 EDA-Project Management	9,616	0.007%	\$641	-	\$641	-	\$641
72008 EDA-Capital Projects	9,372	0.007%	\$625	-	\$625	-	\$625
Subtotals	141,772,346	100.000%	\$9,451,537	-	\$9,451,537	-	\$9,451,537
Direct Billed						-	-
Total Full Functional Cost					\$9,451,537		\$9,451,537

Allocation Basis: Equipment Use Allowance per Dept ID

**2 Equipment Use Allowance
Schedule 2.7**

Summary of Allocated Costs

Department	Total	Equipment Use
11001 County Executive Office	\$1,794	\$1,794
13001 Auditor Controller	\$7,475	\$7,475
13003 Payroll	\$1,867	\$1,867
15001 County Counsel	\$3,988	\$3,988
11301 Human Resources	\$5,083	\$5,083
73001 Purchasing	\$1,174	\$1,174
72001 EDA FM - Admin	\$12,988	\$12,988
72006 EDA Energy	\$10,381	\$10,381
72007 EDA Parking	\$959	\$959
Subtotal for CSD	\$45,709	\$45,709
10001 Board of Supervisors	\$10,089	\$10,089
10002 Assessment Appeals Board	\$2,872	\$2,872
12001 Assessor	\$181,741	\$181,741
12002 County Clerk-Recorder	\$291,367	\$291,367
14001 Treasurer-Tax Collector	\$54,789	\$54,789
17001 Registrar of Voters	\$119,428	\$119,428
22001 District Attorney	\$289,894	\$289,894
24001 Public Defender	\$29,745	\$29,745
25001 Sheriff Administration	\$561,785	\$561,785
25002 Sheriff Support	\$1,622,671	\$1,622,671
25003 Sheriff Patrol	\$2,083,369	\$2,083,369
25004 Sheriff Correction	\$661,945	\$661,945
25005 Sheriff Court Services	\$117,994	\$117,994
25006 CAC Security	\$1,300	\$1,300
25007 Ben Clark Training Center	\$129,318	\$129,318
25010 Sheriff Coroner	\$47,005	\$47,005
25011 Public Administration	\$2,017	\$2,017

**2 Equipment Use Allowance
Schedule 2.7**

Summary of Allocated Costs (continued)

Department	Total	Equipment Use
26001 Juvenile Hall	\$30,535	\$30,535
26002 Probation	\$101,865	\$101,865
26007 Administration & Support	\$16,032	\$16,032
27002 Fire Protection	\$2,641,750	\$2,641,750
27004 Fire Protection-Contract Svc	\$357	\$357
28001 Agricultural Commisioner	\$15,494	\$15,494
31201 Planning	\$4,500	\$4,500
31401 Code Enforcement	\$4,445	\$4,445
42001 Public Health	\$260,359	\$260,359
42002 California Childrens Services	\$4,219	\$4,219
42004 Environmental Health	\$48,806	\$48,806
42006 Animal Control Services	\$39,357	\$39,357
42007 Public Health Ambulatory Care	\$26,601	\$26,601
43003 Correctional Health Systems	\$2,037	\$2,037
54001 Veterans Services	\$874	\$874
72005 EDA-Project Management	\$641	\$641
72008 EDA-Capital Projects	\$625	\$625
Totals	\$9,451,537	\$9,451,537
Direct Billed	-	-
Total Full Functional Cost	\$9,451,537	\$9,451,537
Less Direct Billed	-	-
Less CSD Amounts	(\$45,709)	(\$45,709)
Total Receiving Department Allocation	\$9,405,828	\$9,405,828

11001 County Executive Office
Schedule 3.1

Narratives

Executive office costs were allocated into six functions, as shown below, based on a summary of employee time charges. Charges incurred for general government operation were either recorded as Board of Supervisors cost or listed as unallowed as required.

CEO Admin Services -	Allocates administrative costs based on direct hour costs charged per department.
Coral Accounting -	Allocates accounting cost for CORAL based on direct hours per department.
Flood Control -	Allocates costs based on direct hours charged to Flood Control.
Gen County Admin -	Allocates general County administration cost based on department expenditures excluding capital, transfers, and debt expenditures.
Successor Agency -	Allocates cost directly to the Redevelopment Successor Agency based on direct charges.
Unallowed -	Not further allocated

County of Riverside
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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-Miscellaneous	\$496,129	-	-	\$496,129	10% fee of Debt Svc Proj - unallowed
C/A	573400 Intra-Salary & Benefit Reimb	\$88,361	-	-	\$88,361	POB related - unallowed
Total for C/A		\$584,490	-	-	\$584,490	
REV	740020 Interest Invested Funds	\$11,534	-	-	\$11,534	Interest - unallowed
REV	741270 Landfill Lease Agreement	\$1,817,600	-	-	\$1,817,600	Jury fees - unallowed
REV	741460 Rental of Buildings	\$519,993	-	-	\$519,993	
REV	771430 Legal Services	\$15,580	-	-	\$15,580	Outside agency - unallowed
REV	771460 Public Defender Service	\$4,870	-	-	\$4,870	Service fee - unallowed
REV	774710 Mobile Home Park	\$28,076	-	-	\$28,076	Unallowed revenue
REV	95800 Other Environmental Services	\$198	-	-	\$198	
REV	777520 Reimbursement for Services	\$568,462	-	-	\$568,462	10% fee of Debt Svc Proj - unallowed
REV	777540 Reimbursement of Salaries	\$808,872	-	\$808,872	-	
REV	778150 Interfund Leases	\$70,000	-	-	\$70,000	Unallowed lease payment
REV	778200 Interfund Miscellaneous	\$293,175	-	-	\$293,175	10% fee of Debt Svc Proj - unallowed
REV	778410 Interfund Admim Services	\$168,114	-	-	\$168,114	Unallowed PY cost plan admin reimb
REV	781360 Other Misc Revenue	\$59,314	-	-	\$59,314	Outside agency contribution - unallowed
REV	790600 Contrib From Other County Funds	\$203,463	-	-	\$203,463	
Total for REV		\$4,569,251	-	\$808,872	\$3,760,379	
Total per Books		\$5,153,741				
Less General Government		(\$4,344,869)				
Less Off the Top		-				
Less Direct Billed		(\$808,872)				
Difference		-				

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

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 2/25/2016

11001 County Executive Office
Schedule 3.3

Labor Distribution Summary

Staff Name	Salary	General Admin	CEO Admin Services	Coral Accounting	Flood Control	Gen County Admin	Successor Agency	Unallowed
All Exec Staff	\$2,762,260	-	\$651,026	\$77,659	\$3,347	\$1,554,706	-	\$475,522
Total	\$2,762,260	-	\$651,026	\$77,659	\$3,347	\$1,554,706	-	\$475,522
Total Percentage	100.000%	-	23.569%	2.811%	0.121%	56.284%	-	17.215%

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 2/25/2016

11001 County Executive Office
Schedule 3.4

Schedule of costs to be allocated

	Amount	General & Admin	CEO Admin Services	Coral Accounting	Flood Control	Gen County Admin	Successor Agency	Unallowed
<i>Total %</i>		-	23.569%	2.811%	0.121%	56.284%	-	17.215%
Wages and Benefits								
Salaries	\$2,553,460	-	\$601,815	\$71,789	\$3,094	\$1,437,186	-	\$439,577
Benefits	\$815,857	-	\$192,286	\$22,937	\$989	\$459,196	-	\$140,449
Wages and Benefits Subtotal	\$3,369,317	-	\$794,101	\$94,726	\$4,083	\$1,896,382	-	\$580,026
Services and Supplies	Dist							
Salaries and Benefits Direct to Su	PROP	\$567,199	-	-	-	-	\$567,199	-
Services & Supplies	SAL	\$991,602	-	\$233,707	\$27,878	\$1,202	\$558,112	\$170,704
537040 Interfund Exp	SAL	\$255	-	\$60	\$7	-	\$144	\$44
572800 Intra Misc	DISA	(\$496,129)	-	-	-	-	-	-
573400 Intra Salary	DISA	(\$88,361)	-	-	-	-	-	-
Services and Supplies Subtotal		\$974,566	-	\$233,767	\$27,885	\$1,202	\$558,255	\$170,748
Cost Adjustments								
572800 Intra Misc		\$496,129	-	-	-	-	-	-
573400 Intra Salary		\$88,361	-	-	-	-	-	-
Cost Adjustments Subtotal		\$584,490	-	-	-	-	-	-
Reallocate Admin			-	-	-	-	-	-
Functional Costs		\$4,928,373	-	\$1,027,867	\$122,611	\$5,284	\$2,454,637	\$567,199
								\$750,774

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	Gen County Admin	Successor Agency	Unallowed
1 Building Use Allowance	\$151,382	-	\$31,572	\$3,766	\$162	\$75,398	\$17,422	\$23,061
2 Equipment Use Allowance	\$1,794	-	\$374	\$45	\$2	\$894	\$206	\$273
11001 County Executive Office	-	\$4,083	\$852	\$102	\$4	\$2,034	\$470	\$622
13001 Auditor Controller	-	\$3,912	\$816	\$97	\$4	\$1,948	\$450	\$596
13002 Internal Audit Specialized Accounting	-	\$104	\$22	\$3	-	\$52	\$12	\$16
13003 Payroll	-	\$5	\$1	-	-	\$3	-	-
15001 County Counsel	-	\$885	\$185	\$22	-	\$441	\$102	\$135
11301 Human Resources	-	\$2,075	\$433	\$52	\$2	\$1,034	\$239	\$316
73001 Purchasing	-	\$305	\$64	\$8	-	\$152	\$35	\$47
Subtotals	\$153,176	\$11,370	\$34,318	\$4,094	\$176	\$81,955	\$18,937	\$25,067
Functional Costs	\$4,928,373		\$1,027,867	\$122,611	\$5,284	\$2,454,637	\$567,199	\$750,774
Total Allocated Costs	\$5,092,920		\$1,062,185	\$126,705	\$5,461	\$2,536,591	\$586,136	\$775,841
Not Allocated								
Default Expenditure 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	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
15001 County Counsel	4,225	0.649%	\$6,878	-	\$6,878	\$15	\$6,893
11301 Human Resources	567	0.087%	\$923	-	\$923	\$2	\$925
72001 EDA FM - Admin	133	0.020%	\$217	-	\$217	-	\$217
10001 Board of Supervisors	567	0.087%	\$923	-	\$923	\$2	\$925
10002 Assessment Appeals Board	170	0.026%	\$277	-	\$277	\$1	\$278
11044 Grand Jury Admin	567	0.087%	\$923	-	\$923	\$2	\$925
11099 Indigent Defense	6,518	1.001%	\$10,611	-	\$10,611	\$24	\$10,635
22001 District Attorney	20,010	3.074%	\$32,575	-	\$32,575	\$73	\$32,648
23001 Riv Co Dep of Child Supt Svcs	5,647	0.867%	\$9,193	-	\$9,193	\$21	\$9,214
24001 Public Defender	2,754	0.423%	\$4,483	-	\$4,483	\$10	\$4,493
25001 Sheriff Administration	27,130	4.167%	\$44,165	-	\$44,165	\$99	\$44,264
26002 Probation	20,317	3.121%	\$33,074	-	\$33,074	\$74	\$33,148
27002 Fire Protection	42,400	6.513%	\$69,024	-	\$69,024	\$154	\$69,178
28001 Agricultural Commisioner	210	0.032%	\$342	-	\$342	\$1	\$343
31002 TLMA Administrative Services	72,242	11.097%	\$117,604	-	\$117,604	\$263	\$117,867
41001 MH-Public Guardian	11,761	1.807%	\$19,146	-	\$19,146	\$43	\$19,189
42001 Public Health	23,788	3.654%	\$38,725	-	\$38,725	\$87	\$38,812
42004 Environmental Health	2,086	0.320%	\$3,396	-	\$3,396	\$8	\$3,404
42006 Animal Control Services	8,655	1.329%	\$14,090	-	\$14,090	\$32	\$14,122
42007 Public Health Ambulatory Care	18,253	2.804%	\$29,714	-	\$29,714	\$66	\$29,780
43001 Riv Co Regional Medical Center	94,068	14.449%	\$153,135	(\$28,923)	\$124,212	\$343	\$124,555
43002 Med Indigent Services Program	743	0.114%	\$1,210	-	\$1,210	\$3	\$1,213
43003 Correctional Health Systems	18,501	2.842%	\$30,118	-	\$30,118	\$67	\$30,185
45001 Department of Waste Resources	17,105	2.627%	\$27,845	-	\$27,845	\$62	\$27,907
51001 DPSS Administration	22,980	3.530%	\$37,409	-	\$37,409	\$84	\$37,493
51004 DPSS Other Aid	330	0.051%	\$537	-	\$537	\$1	\$538
52001 Local Initiative Admin DCA	1,343	0.206%	\$2,186	-	\$2,186	\$5	\$2,191
53001 Office of Aging-Title III	2,607	0.400%	\$4,244	-	\$4,244	\$9	\$4,253

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	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
54001 Veterans Services	1,136	0.174%	\$1,849	-	\$1,849	\$4	\$1,853
63001 Cooperative Extension	130	0.020%	\$212	-	\$212	-	\$212
74001 Information Technology	203,600	31.274%	\$331,443	(\$212,750)	\$118,693	\$742	\$119,435
931104 Regnl Parks & Open-Space Dist	20,483	3.146%	\$33,345	-	\$33,345	\$75	\$33,420
Subtotals	651,026	100.000%	\$1,059,814	(\$241,673)	\$818,141	\$2,371	\$820,512
Direct Billed					\$241,673		\$241,673
Total Full Functional Cost					\$1,059,814		\$1,062,185

Allocation Basis: Direct Cost

County of Riverside
OMB A-87 Cost Allocation Plan

11001 County Executive Office
Schedule 3.6.2

Detail Allocations - Coral Accounting

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
925002 CORAL-General Govt	1,372	100.000%	\$126,422	-	\$126,422	\$283	\$126,705
Subtotals	1,372	100.000%	\$126,422	-	\$126,422	\$283	\$126,705
Direct Billed					-		-
Total Full Functional Cost					\$126,422		\$126,705

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	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
947200 Flood Cont Dist Admin	77	100.000%	\$5,449	-	\$5,449	\$12	\$5,461
Subtotals	77	100.000%	\$5,449	-	\$5,449	\$12	\$5,461
Direct Billed					-		-
Total Full Functional Cost					\$5,449		\$5,461

Allocation Basis: Direct Hours

County of Riverside
OMB A-87 Cost Allocation Plan

11001 County Executive Office
Schedule 3.6.4

Detail Allocations - Gen County Admin

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
11001 County Executive Office	5,186,171	0.161%	\$4,083	-	\$4,083	-	\$4,083
13001 Auditor Controller	7,598,684	0.236%	\$5,983	-	\$5,983	\$13	\$5,996
13002 Internal Audit Specialized Accounting	1,320,007	0.041%	\$1,039	-	\$1,039	\$2	\$1,041
13003 Payroll	2,316,045	0.072%	\$1,823	-	\$1,823	\$4	\$1,827
15001 County Counsel	11,918,667	0.371%	\$9,384	-	\$9,384	\$21	\$9,405
11301 Human Resources	20,986,092	0.653%	\$16,523	-	\$16,523	\$37	\$16,560
73001 Purchasing	3,196,559	0.099%	\$2,517	-	\$2,517	\$6	\$2,523
72001 EDA FM - Admin	4,556,123	0.142%	\$3,587	-	\$3,587	\$8	\$3,595
72006 EDA Energy	30,549,060	0.950%	\$24,052	-	\$24,052	\$54	\$24,106
72007 EDA Parking	1,788,907	0.056%	\$1,408	-	\$1,408	\$3	\$1,411
10001 Board of Supervisors	7,348,345	0.229%	\$5,786	-	\$5,786	\$13	\$5,799
10002 Assessment Appeals Board	808,712	0.025%	\$637	-	\$637	\$1	\$638
11003 Cont & Land Acq-ACO	47	0.000%	-	-	-	-	-
11009 Contrib To Trial Court Funding	1,229	0.000%	-	-	-	-	-
11010 Contribution to Other Funds	865,952	0.027%	\$682	-	\$682	\$2	\$684
11014 County Contrib to Hlth & MH	95	0.000%	-	-	-	-	-
11021 Interest on Trans & Teeter	67,107	0.002%	\$53	-	\$53	-	\$53
11029 Legislative-Admin Support	2,481,647	0.077%	\$1,954	-	\$1,954	\$4	\$1,958
11033 Confidential Court Orders	480,742	0.015%	\$379	-	\$379	\$1	\$380
11034 Teeter Debt Service	84	0.000%	-	-	-	-	-
11035 Mitigation Project Operation	47	0.000%	-	-	-	-	-
11036 Wc-Mshcp	2,948,011	0.092%	\$2,321	-	\$2,321	\$5	\$2,326
11037 Devel. Impact Fee Op Org	1,003,601	0.031%	\$790	-	\$790	\$2	\$792
11038 EO Subfund Operations	551,827	0.017%	\$434	-	\$434	\$1	\$435
11039 Court Facilities	1,948,541	0.061%	\$1,534	-	\$1,534	\$3	\$1,537
11040 Pension Obligation Bonds	390	0.000%	-	-	-	-	-
11043 Court Reporting Transcripts	1,315,290	0.041%	\$1,036	-	\$1,036	\$2	\$1,038
11044 Grand Jury Admin	418,122	0.013%	\$329	-	\$329	\$1	\$330

County of Riverside
OMB A-87 Cost Allocation Plan

11001 County Executive Office
Schedule 3.6.4

Detail Allocations - Gen County Admin (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
11050 Natl Pollutant Dschrg Elim Sys	1,072,013	0.033%	\$844	-	\$844	\$2	\$846
11060 Riv Co Low Income Health Prog	285,646	0.009%	\$225	-	\$225	\$1	\$226
11099 Indigent Defense	10,513,828	0.327%	\$8,278	-	\$8,278	\$19	\$8,297
11303 Air Quality Division	512,368	0.016%	\$403	-	\$403	\$1	\$404
11306 Delta Dental PPO	451,042	0.014%	\$355	-	\$355	\$1	\$356
11307 Property Insurance	6,631,243	0.206%	\$5,221	-	\$5,221	\$12	\$5,233
11308 Workers Compensation	7,581,106	0.236%	\$5,969	-	\$5,969	\$13	\$5,982
11309 Malpractice Insurance	2,028,247	0.063%	\$1,597	-	\$1,597	\$4	\$1,601
11310 Liability Insurance	9,935,506	0.309%	\$7,822	-	\$7,822	\$18	\$7,840
11311 Unemployment Insurance	192,626	0.006%	\$152	-	\$152	-	\$152
11312 STD Disability Insurance	285,200	0.009%	\$225	-	\$225	\$1	\$226
11313 Safety Loss Control	2,011,828	0.063%	\$1,584	-	\$1,584	\$4	\$1,588
11318 Temporary Assistance	3,768,089	0.117%	\$2,967	-	\$2,967	\$7	\$2,974
11320 Exclusive Provider Option	16,229,004	0.505%	\$12,777	-	\$12,777	\$29	\$12,806
11322 Employee Assistance Services	1,290,463	0.040%	\$1,016	-	\$1,016	\$2	\$1,018
11325 Local Advantage Blythe Dental	2,044	0.000%	\$2	-	\$2	-	\$2
11326 Local Advantage Plus Dental	61,062	0.002%	\$48	-	\$48	-	\$48
11329 Occupational Health & Wellness	3,374,864	0.105%	\$2,657	-	\$2,657	\$6	\$2,663
11330 Wellness Program	1,202,395	0.037%	\$947	-	\$947	\$2	\$949
11501 CFD Assessment Dist Admin	602,224	0.019%	\$474	-	\$474	\$1	\$475
12001 Assessor	24,142,160	0.751%	\$19,008	-	\$19,008	\$43	\$19,051
12002 County Clerk-Recorder	16,311,905	0.507%	\$12,843	-	\$12,843	\$29	\$12,872
12003 Records Mgmt & Archives Program	1,636,902	0.051%	\$1,289	-	\$1,289	\$3	\$1,292
12004 CREST	5,083,458	0.158%	\$4,002	-	\$4,002	\$9	\$4,011
14001 Treasurer-Tax Collector	12,649,341	0.393%	\$9,959	-	\$9,959	\$22	\$9,981
17001 Registrar of Voters	8,633,938	0.269%	\$6,798	-	\$6,798	\$15	\$6,813
19001 Agency Administration	3,642,662	0.113%	\$2,868	-	\$2,868	\$6	\$2,874
19002 HUD-CDBG Home Grants	408,359	0.013%	\$322	-	\$322	\$1	\$323
19003 Workforce Development	14,940,333	0.465%	\$11,763	-	\$11,763	\$26	\$11,789
19004 Housing Authority (County)	10,690,324	0.333%	\$8,417	-	\$8,417	\$19	\$8,436

County of Riverside
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11001 County Executive Office
Schedule 3.6.4

Detail Allocations - Gen County Admin (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
19005 Single Family Revenue Bond	4,275,387	0.133%	\$3,366	-	\$3,366	\$8	\$3,374
19006 Home Grant Program	338,456	0.011%	\$266	-	\$266	\$1	\$267
19007 EDA/County Free Library	6,996,682	0.218%	\$5,509	-	\$5,509	\$12	\$5,521
19008 EDA/Community Centers	35,262	0.001%	\$28	-	\$28	-	\$28
19010 Economic Development	3,612,895	0.112%	\$2,845	-	\$2,845	\$6	\$2,851
19107 County Airports	2,328,059	0.072%	\$1,833	-	\$1,833	\$4	\$1,837
19201 Fair And National Date Fest	3,725,010	0.116%	\$2,933	-	\$2,933	\$7	\$2,940
19301 Edward Dean Museum	319,412	0.010%	\$251	-	\$251	\$1	\$252
22001 District Attorney	106,788,679	3.322%	\$84,077	-	\$84,077	\$188	\$84,265
22002 District Attorney Forensic	468,112	0.015%	\$369	-	\$369	\$1	\$370
23001 Riv Co Dep of Child Supt Svcs	35,093,207	1.092%	\$27,630	-	\$27,630	\$62	\$27,692
24001 Public Defender	35,748,765	1.112%	\$28,146	-	\$28,146	\$63	\$28,209
25001 Sheriff Administration	12,539,652	0.390%	\$9,873	-	\$9,873	\$22	\$9,895
25002 Sheriff Support	43,024,491	1.338%	\$33,874	-	\$33,874	\$76	\$33,950
25003 Sheriff Patrol	311,992,902	9.706%	\$245,640	-	\$245,640	\$551	\$246,191
25004 Sheriff Correction	203,332,317	6.325%	\$160,089	-	\$160,089	\$359	\$160,448
25005 Sheriff Court Services	27,980,636	0.870%	\$22,030	-	\$22,030	\$49	\$22,079
25006 CAC Security	649,854	0.020%	\$512	-	\$512	\$1	\$513
25007 Ben Clark Training Center	13,116,419	0.408%	\$10,327	-	\$10,327	\$23	\$10,350
25010 Sheriff Coroner	9,265,969	0.288%	\$7,295	-	\$7,295	\$16	\$7,311
25011 Public Administration	1,660,552	0.052%	\$1,307	-	\$1,307	\$3	\$1,310
25051 Sheriff Cal-ID	4,099,821	0.128%	\$3,228	-	\$3,228	\$7	\$3,235
25052 Sheriff Cal-DNA	830,047	0.026%	\$654	-	\$654	\$1	\$655
25053 Sheriff Cal-Photo	131,146	0.004%	\$103	-	\$103	-	\$103
26001 Juvenile Hall	34,391,517	1.070%	\$27,077	-	\$27,077	\$61	\$27,138
26002 Probation	47,148,500	1.467%	\$37,121	-	\$37,121	\$83	\$37,204
26004 Court Placement Care	9,091	0.000%	\$7	-	\$7	-	\$7
26007 Administration & Support	10,242,501	0.319%	\$8,064	-	\$8,064	\$18	\$8,082
27001 Cont & Land Aqu-Fire	173,183	0.005%	\$136	-	\$136	-	\$136
27002 Fire Protection	115,941,578	3.607%	\$91,284	-	\$91,284	\$205	\$91,489

County of Riverside
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11001 County Executive Office
Schedule 3.6.4

Detail Allocations - Gen County Admin (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
27004 Fire Protection-Contract Svc	80,190,464	2.495%	\$63,136	-	\$63,136	\$142	\$63,278
28001 Agricultural Commisioner	5,274,418	0.164%	\$4,153	-	\$4,153	\$9	\$4,162
29001 Local Agency Formation Comm	747,378	0.023%	\$588	-	\$588	\$1	\$589
31002 TLMA Administrative Services	6,819,437	0.212%	\$5,369	-	\$5,369	\$12	\$5,381
31003 Consolidated Counter Services	1,975,854	0.061%	\$1,556	-	\$1,556	\$3	\$1,559
31005 Environmental Programs	755,454	0.024%	\$595	-	\$595	\$1	\$596
31101 Building & Safety	5,310,420	0.165%	\$4,181	-	\$4,181	\$9	\$4,190
31201 Planning	5,191,718	0.162%	\$4,088	-	\$4,088	\$9	\$4,097
31301 Transportation	46,925,265	1.460%	\$36,945	-	\$36,945	\$83	\$37,028
31302 Surveyor	3,897,299	0.121%	\$3,068	-	\$3,068	\$7	\$3,075
31304 Supervisorial Dist No 4	639,087	0.020%	\$503	-	\$503	\$1	\$504
31305 Transportation Const Projects	144,964,710	4.510%	\$114,134	-	\$114,134	\$256	\$114,390
31307 Transportation Equipment	5,760,362	0.179%	\$4,535	-	\$4,535	\$10	\$4,545
31308 TLMA ALUC	411,883	0.013%	\$324	-	\$324	\$1	\$325
31401 Code Enforcement	10,885,234	0.339%	\$8,570	-	\$8,570	\$19	\$8,589
41001 MH-Public Guardian	4,702,670	0.146%	\$3,703	-	\$3,703	\$8	\$3,711
41002 Mental Health Treatment	133,930,638	4.166%	\$105,447	-	\$105,447	\$236	\$105,683
41003 Detention	8,298,485	0.258%	\$6,534	-	\$6,534	\$15	\$6,549
41004 MH Administration	31,131,622	0.968%	\$24,511	-	\$24,511	\$55	\$24,566
41005 Mental Health Substance Abuse	12,628,238	0.393%	\$9,943	-	\$9,943	\$22	\$9,965
42001 Public Health	72,703,303	2.262%	\$57,241	-	\$57,241	\$128	\$57,369
42002 California Childrens Services	18,511,605	0.576%	\$14,575	-	\$14,575	\$33	\$14,608
42004 Environmental Health	24,779,253	0.771%	\$19,509	-	\$19,509	\$44	\$19,553
42006 Animal Control Services	21,634,329	0.673%	\$17,033	-	\$17,033	\$38	\$17,071
42007 Public Health Ambulatory Care	32,332,193	1.006%	\$25,456	-	\$25,456	\$57	\$25,513
43001 Riv Co Regional Medical Center	440,747,698	13.711%	\$347,012	-	\$347,012	\$778	\$347,790
43002 Med Indigent Services Program	2,657,855	0.083%	\$2,093	-	\$2,093	\$5	\$2,098
43003 Correctional Health Systems	26,759,979	0.832%	\$21,069	-	\$21,069	\$47	\$21,116
45001 Department of Waste Resources	53,485,169	1.664%	\$42,110	-	\$42,110	\$94	\$42,204
51001 DPSS Administration	393,563,873	12.243%	\$309,863	-	\$309,863	\$694	\$310,557

County of Riverside
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11001 County Executive Office
Schedule 3.6.4

Detail Allocations - Gen County Admin (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
51006 DPSS - Homeless	197,974	0.006%	\$156	-	\$156	-	\$156
52001 Local Initiative Admin DCA	1,885,678	0.059%	\$1,485	-	\$1,485	\$3	\$1,488
52002 DCA-Local Initiative Program	2,409,526	0.075%	\$1,897	-	\$1,897	\$4	\$1,901
52003 DCA-Other Programs	565,698	0.018%	\$445	-	\$445	\$1	\$446
53001 Office of Aging-Title III	7,254,793	0.226%	\$5,712	-	\$5,712	\$13	\$5,725
54001 Veterans Services	1,229,125	0.038%	\$968	-	\$968	\$2	\$970
63001 Cooperative Extension	595,920	0.019%	\$469	-	\$469	\$1	\$470
72002 EDA-Custodial Services	11,902,404	0.370%	\$9,371	-	\$9,371	\$21	\$9,392
72003 EDA-Maintenance Services	21,903,792	0.681%	\$17,245	-	\$17,245	\$39	\$17,284
72004 EDA-Real Estate	63,093,772	1.963%	\$49,675	-	\$49,675	\$111	\$49,786
72005 EDA-Project Management	7,176,626	0.223%	\$5,650	-	\$5,650	\$13	\$5,663
72008 EDA-Capital Projects	249,545	0.008%	\$196	-	\$196	-	\$196
73003 Printing Services	3,030,123	0.094%	\$2,386	-	\$2,386	\$5	\$2,391
73004 Supply Services	16,511,485	0.514%	\$13,000	-	\$13,000	\$29	\$13,029
73005 Fleet Services	20,337,236	0.633%	\$16,012	-	\$16,012	\$36	\$16,048
73006 Central Mail Services	3,205,395	0.100%	\$2,524	-	\$2,524	\$6	\$2,530
73007 AB2766 Air Quality	224,533	0.007%	\$177	-	\$177	-	\$177
74001 Information Technology	69,454,907	2.161%	\$54,684	-	\$54,684	\$123	\$54,807
74006 RCIT Communications Solutions	10,459,544	0.325%	\$8,235	-	\$8,235	\$18	\$8,253
74009 RCIT Geographical Info System	1,675,383	0.052%	\$1,319	-	\$1,319	\$3	\$1,322
931104 Regnl Parks & Open-Space Dist	19,611,211	0.610%	\$15,440	-	\$15,440	\$35	\$15,475
933201 Riverside County Trans Comm	2,124	0.000%	\$2	-	\$2	-	\$2
937001 Van Horn Regional Treatment	41,791	0.001%	\$33	-	\$33	-	\$33
938001 RCCFC - Agency	22,600,274	0.703%	\$17,794	-	\$17,794	\$40	\$17,834
947200 Flood Cont Dist Admin	8,691,425	0.270%	\$6,843	-	\$6,843	\$15	\$6,858
960001 Law Library	1,237,603	0.038%	\$974	-	\$974	\$2	\$976
900101-915301 Various CSAs	7,845,332	0.244%	\$6,177	-	\$6,177	\$14	\$6,191
00 All Other	1,497,150	0.047%	\$1,179	-	\$1,179	\$3	\$1,182
2nd Alloc Remains	-	-	-	-	-	\$2	\$2
Subtotals	3,214,592,648	100.000%	\$2,530,928	-	\$2,530,928	\$5,663	\$2,536,591
Direct Billed						-	-
Total Full Functional Cost					\$2,530,928		\$2,536,591

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

County of Riverside
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11001 County Executive Office
Schedule 3.6.5

Detail Allocations - Successor Agency

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
19009 Successor Agency to the RDA	100	100.000%	\$584,828	(\$567,199)	\$17,629	\$1,309	\$18,938
Subtotals	100	100.000%	\$584,828	(\$567,199)	\$17,629	\$1,309	\$18,937
Direct Billed					\$567,199		\$567,199
Total Full Functional Cost					\$584,828		\$586,136

Allocation Basis: Direct cost

County of Riverside
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11001 County Executive Office
Schedule 3.7

Summary of Allocated Costs

Department	Total	CEO Admin Services	Coral Accounting	Flood Control	Gen County Admin	Successor Agency	Unallowed
11001 County Executive Office	\$4,083	-	-	-	\$4,083	-	-
13001 Auditor Controller	\$5,996	-	-	-	\$5,996	-	-
13002 Internal Audit Specialized Accounting	\$1,041	-	-	-	\$1,041	-	-
13003 Payroll	\$1,827	-	-	-	\$1,827	-	-
15001 County Counsel	\$16,298	\$6,893	-	-	\$9,405	-	-
11301 Human Resources	\$17,485	\$925	-	-	\$16,560	-	-
73001 Purchasing	\$2,523	-	-	-	\$2,523	-	-
72001 EDA FM - Admin	\$3,812	\$217	-	-	\$3,595	-	-
72006 EDA Energy	\$24,106	-	-	-	\$24,106	-	-
72007 EDA Parking	\$1,411	-	-	-	\$1,411	-	-
Subtotal for CSD	\$78,582	\$8,034	-	-	\$70,548	-	-
10001 Board of Supervisors	\$6,724	\$925	-	-	\$5,799	-	-
10002 Assessment Appeals Board	\$915	\$278	-	-	\$638	-	-
11003 Cont & Land Acq-ACO	-	-	-	-	-	-	-
11009 Contrib To Trial Court Funding	-	-	-	-	-	-	-
11010 Contribution to Other Funds	\$684	-	-	-	\$684	-	-
11014 County Contrib to Hlth & MH	-	-	-	-	-	-	-
11021 Interest on Trans & Teeter	\$53	-	-	-	\$53	-	-
11029 Legislative-Admin Support	\$1,958	-	-	-	\$1,958	-	-
11033 Confidential Court Orders	\$380	-	-	-	\$380	-	-
11034 Teeter Debt Service	-	-	-	-	-	-	-
11035 Mitigation Project Operation	-	-	-	-	-	-	-
11036 Wc-Mshcp	\$2,326	-	-	-	\$2,326	-	-
11037 Devel. Impact Fee Op Org	\$792	-	-	-	\$792	-	-
11038 EO Subfund Operations	\$435	-	-	-	\$435	-	-
11039 Court Facilities	\$1,537	-	-	-	\$1,537	-	-

County of Riverside
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11001 County Executive Office
Schedule 3.7

Summary of Allocated Costs (continued)

Department	Total	CEO Admin Services	Coral Accounting	Flood Control	Gen County Admin	Successor Agency	Unallowed
11040 Pension Obligation Bonds	-	-	-	-	-	-	-
11043 Court Reporting Transcripts	\$1,038	-	-	-	\$1,038	-	-
11044 Grand Jury Admin	\$1,255	\$925	-	-	\$330	-	-
11050 Natl Pollutant Dschrg Elim Sys	\$846	-	-	-	\$846	-	-
11060 Riv Co Low Income Health Prog	\$226	-	-	-	\$226	-	-
11099 Indigent Defense	\$18,932	\$10,635	-	-	\$8,297	-	-
11303 Air Quality Division	\$404	-	-	-	\$404	-	-
11306 Delta Dental PPO	\$356	-	-	-	\$356	-	-
11307 Property Insurance	\$5,233	-	-	-	\$5,233	-	-
11308 Workers Compensation	\$5,982	-	-	-	\$5,982	-	-
11309 Malpractice Insurance	\$1,601	-	-	-	\$1,601	-	-
11310 Liability Insurance	\$7,840	-	-	-	\$7,840	-	-
11311 Unemployment Insurance	\$152	-	-	-	\$152	-	-
11312 STD Disability Insurance	\$226	-	-	-	\$226	-	-
11313 Safety Loss Control	\$1,588	-	-	-	\$1,588	-	-
11318 Temporary Assistance	\$2,974	-	-	-	\$2,974	-	-
11320 Exclusive Provider Option	\$12,806	-	-	-	\$12,806	-	-
11322 Employee Assistance Services	\$1,018	-	-	-	\$1,018	-	-
11325 Local Advantage Blythe Dental	\$2	-	-	-	\$2	-	-
11326 Local Advantage Plus Dental	\$48	-	-	-	\$48	-	-
11329 Occupational Health & Wellness	\$2,663	-	-	-	\$2,663	-	-
11330 Wellness Program	\$949	-	-	-	\$949	-	-
11501 CFD Assessment Dist Admin	\$475	-	-	-	\$475	-	-
12001 Assessor	\$19,051	-	-	-	\$19,051	-	-
12002 County Clerk-Recorder	\$12,872	-	-	-	\$12,872	-	-
12003 Records Mgmt & Archives Program	\$1,292	-	-	-	\$1,292	-	-
12004 CREST	\$4,011	-	-	-	\$4,011	-	-
14001 Treasurer-Tax Collector	\$9,981	-	-	-	\$9,981	-	-
17001 Registrar of Voters	\$6,813	-	-	-	\$6,813	-	-
19001 AgencyAdministration	\$2,874	-	-	-	\$2,874	-	-

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11001 County Executive Office
Schedule 3.7

Summary of Allocated Costs (continued)

Department	Total	CEO Admin Services	Coral Accounting	Flood Control	Gen County Admin	Successor Agency	Unallowed
19002 HUD-CDBG Home Grants	\$323	-	-	-	\$323	-	-
19003 Workforce Development	\$11,789	-	-	-	\$11,789	-	-
19004 Housing Authority (County)	\$8,436	-	-	-	\$8,436	-	-
19005 Single Family Revenue Bond	\$3,374	-	-	-	\$3,374	-	-
19006 Home Grant Program	\$267	-	-	-	\$267	-	-
19007 EDA/County Free Library	\$5,521	-	-	-	\$5,521	-	-
19008 EDA/Community Centers	\$28	-	-	-	\$28	-	-
19009 Successor Agency to the RDA	\$18,938	-	-	-	-	\$18,938	-
19010 Economic Development	\$2,851	-	-	-	\$2,851	-	-
19107 County Airports	\$1,837	-	-	-	\$1,837	-	-
19201 Fair And National Date Fest	\$2,940	-	-	-	\$2,940	-	-
19301 Edward Dean Museum	\$252	-	-	-	\$252	-	-
22001 District Attorney	\$116,913	\$32,648	-	-	\$84,265	-	-
22002 District Attorney Forensic	\$370	-	-	-	\$370	-	-
23001 Riv Co Dep of Child Supt Svcs	\$36,906	\$9,214	-	-	\$27,692	-	-
24001 Public Defender	\$32,702	\$4,493	-	-	\$28,209	-	-
25001 Sheriff Administration	\$54,159	\$44,264	-	-	\$9,895	-	-
25002 Sheriff Support	\$33,950	-	-	-	\$33,950	-	-
25003 Sheriff Patrol	\$246,191	-	-	-	\$246,191	-	-
25004 Sheriff Correction	\$160,448	-	-	-	\$160,448	-	-
25005 Sheriff Court Services	\$22,079	-	-	-	\$22,079	-	-
25006 CAC Security	\$513	-	-	-	\$513	-	-
25007 Ben Clark Training Center	\$10,350	-	-	-	\$10,350	-	-
25010 Sheriff Coroner	\$7,311	-	-	-	\$7,311	-	-
25011 Public Administration	\$1,310	-	-	-	\$1,310	-	-
25051 Sheriff Cal-ID	\$3,235	-	-	-	\$3,235	-	-
25052 Sheriff Cal-DNA	\$655	-	-	-	\$655	-	-
25053 Sheriff Cal-Photo	\$103	-	-	-	\$103	-	-
26001 Juvenile Hall	\$27,138	-	-	-	\$27,138	-	-
26002 Probation	\$70,352	\$33,148	-	-	\$37,204	-	-

County of Riverside
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11001 County Executive Office
Schedule 3.7

Summary of Allocated Costs (continued)

Department	Total	CEO Admin Services	Coral Accounting	Flood Control	Gen County Admin	Successor Agency	Unallowed
26004 Court Placement Care	\$7	-	-	-	\$7	-	-
26007 Administration & Support	\$8,082	-	-	-	\$8,082	-	-
27001 Cont & Land Aqu-Fire	\$136	-	-	-	\$136	-	-
27002 Fire Protection	\$160,666	\$69,178	-	-	\$91,489	-	-
27004 Fire Protection-Contract Svc	\$63,278	-	-	-	\$63,278	-	-
28001 Agricultural Commisioner	\$4,505	\$343	-	-	\$4,162	-	-
29001 Local Agency Formation Comm	\$589	-	-	-	\$589	-	-
31002 TLMA Administrative Services	\$123,248	\$117,867	-	-	\$5,381	-	-
31003 Consolidated Counter Services	\$1,559	-	-	-	\$1,559	-	-
31005 Environmental Programs	\$596	-	-	-	\$596	-	-
31101 Building & Safety	\$4,190	-	-	-	\$4,190	-	-
31201 Planning	\$4,097	-	-	-	\$4,097	-	-
31301 Transportation	\$37,028	-	-	-	\$37,028	-	-
31302 Surveyor	\$3,075	-	-	-	\$3,075	-	-
31304 Supervisorial Dist No 4	\$504	-	-	-	\$504	-	-
31305 Transportation Const Projects	\$114,390	-	-	-	\$114,390	-	-
31307 Transportation Equipment	\$4,545	-	-	-	\$4,545	-	-
31308 TLMA ALUC	\$325	-	-	-	\$325	-	-
31401 Code Enforcement	\$8,589	-	-	-	\$8,589	-	-
41001 MH-Public Guardian	\$22,899	\$19,189	-	-	\$3,711	-	-
41002 Mental Health Treatment	\$105,683	-	-	-	\$105,683	-	-
41003 Detention	\$6,549	-	-	-	\$6,549	-	-
41004 MH Administration	\$24,566	-	-	-	\$24,566	-	-
41005 Mental Health Substance Abuse	\$9,965	-	-	-	\$9,965	-	-
42001 Public Health	\$96,181	\$38,812	-	-	\$57,369	-	-
42002 California Childrens Services	\$14,608	-	-	-	\$14,608	-	-
42004 Environmental Health	\$22,957	\$3,404	-	-	\$19,553	-	-
42006 Animal Control Services	\$31,193	\$14,122	-	-	\$17,071	-	-
42007 Public Health Ambulatory Care	\$55,293	\$29,780	-	-	\$25,513	-	-
43001 Riv Co Regional Medical Center	\$472,344	\$124,555	-	-	\$347,790	-	-

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11001 County Executive Office
Schedule 3.7

Summary of Allocated Costs (continued)

Department	Total	CEO Admin Services	Coral Accounting	Flood Control	Gen County Admin	Successor Agency	Unallowed
43002 Med Indigent Services Program	\$3,310	\$1,213	-	-	\$2,098	-	-
43003 Correctional Health Systems	\$51,301	\$30,185	-	-	\$21,116	-	-
45001 Department of Waste Resources	\$70,112	\$27,907	-	-	\$42,204	-	-
51001 DPSS Administration	\$348,050	\$37,493	-	-	\$310,557	-	-
51004 DPSS Other Aid	\$538	\$538	-	-	-	-	-
51006 DPSS - Homeless	\$156	-	-	-	\$156	-	-
52001 Local Initiative Admin DCA	\$3,679	\$2,191	-	-	\$1,488	-	-
52002 DCA-Local Initiative Program	\$1,901	-	-	-	\$1,901	-	-
52003 DCA-Other Programs	\$446	-	-	-	\$446	-	-
53001 Office of Aging-Title III	\$9,978	\$4,253	-	-	\$5,725	-	-
54001 Veterans Services	\$2,823	\$1,853	-	-	\$970	-	-
63001 Cooperative Extension	\$682	\$212	-	-	\$470	-	-
72002 EDA-Custodial Services	\$9,392	-	-	-	\$9,392	-	-
72003 EDA-Maintenance Services	\$17,284	-	-	-	\$17,284	-	-
72004 EDA-Real Estate	\$49,786	-	-	-	\$49,786	-	-
72005 EDA-Project Management	\$5,663	-	-	-	\$5,663	-	-
72008 EDA-Capital Projects	\$196	-	-	-	\$196	-	-
73003 Printing Services	\$2,391	-	-	-	\$2,391	-	-
73004 Supply Services	\$13,029	-	-	-	\$13,029	-	-
73005 Fleet Services	\$16,048	-	-	-	\$16,048	-	-
73006 Central Mail Services	\$2,530	-	-	-	\$2,530	-	-
73007 AB2766 Air Quality	\$177	-	-	-	\$177	-	-
74001 Information Technology	\$174,242	\$119,435	-	-	\$54,807	-	-
74006 RCIT Communications Solutions	\$8,253	-	-	-	\$8,253	-	-
74009 RCIT Geographical Info System	\$1,322	-	-	-	\$1,322	-	-
925002 CORAL-General Govt	\$126,705	-	\$126,705	-	-	-	-
931104 Regnl Parks & Open-Space Dist	\$48,895	\$33,420	-	-	\$15,475	-	-
933201 Riverside County Trans Comm	\$2	-	-	-	\$2	-	-
937001 Van Horn Regional Treatment	\$33	-	-	-	\$33	-	-
938001 RCCFC - Agency	\$17,834	-	-	-	\$17,834	-	-

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11001 County Executive Office
Schedule 3.7

Summary of Allocated Costs (continued)

Department	Total	CEO Admin Services	Coral Accounting	Flood Control	Gen County Admin	Successor Agency	Unallowed
947200 Flood Cont Dist Admin	\$12,319	-	-	\$5,461	\$6,858	-	-
960001 Law Library	\$976	-	-	-	\$976	-	-
900101-915301 Various CSAs	\$6,191	-	-	-	\$6,191	-	-
00 All Other	\$1,182	-	-	-	\$1,182	-	-
2nd Alloc Remains	\$2	-	-	-	\$2	-	-
Totals	\$3,508,208	\$820,513	\$126,705	\$5,461	\$2,536,591	\$18,938	-
Direct Billed	\$808,872	\$241,673	-	-	-	\$567,199	-
Total Full Functional Cost	\$4,317,080	\$1,062,186	\$126,705	\$5,461	\$2,536,591	\$586,137	-
Less Direct Billed	(\$808,872)	(\$241,673)	-	-	-	(\$567,199)	-
Less CSD Amounts	(\$78,582)	(\$8,034)	-	-	(\$70,548)	-	-
Total Receiving Department Allocation	\$3,429,625	\$812,478	\$126,705	\$5,461	\$2,466,044	\$18,938	-

13001 Auditor Controller
Schedule 4.1

Narratives

The Auditor-Controller is the chief accounting and disbursing officer of the County. The responsibilities of the Controller function includes providing 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 responsible for reviewing, proposing, and installing accounting systems and improved methods, controls and forms. In addition, the Auditor-Controller maintains appropriation and budgetary controls, provides financial reports, and examines accounting records of departments and special districts for which the Board of Supervisors is the governing body.

Salaries and benefits are analyzed by 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 General Accounting include multiple function costs but can not be broken out separately so they are included in the General Accounting function as a whole.

The Auditor-Controller's office is divided into eight functional cost centers as follows:

Budget Preparation -	Allocates cost based on expenditures per department.
Claims & Disb -	Allocates cost based on the number of vendor warrant journal lines by department.
Fixed Asset -	Allocates cost based on the number of fixed assets per department.
General Acctg -	Allocates costs based on number of processed journal lines per department.
Internal Audit Support -	Allocates Auditor-Controller administrative cost directly to Internal Audit function for further allocation; see Narrative Schedule 5.1.
Internal Audit	Allocates Auditor-Controller administrative cost directly to Specialized Accounting function for
/Specialized Acctg Supt -	further allocation; See Narrative Schedule 5.1.
Internal Payroll Support -	Allocates Auditor-Controller administrative cost directly to the Payroll function for further allocation; see Narrative Schedule 6.1.
External Audit -	Allocates associated cost for external audit based on direct billing per department.
DPSS Administration -	Allocates cost directly to DPSS Administration based on direct billing per department.
Property Tax/	
Unallowable -	Not further allocated

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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	\$147,640	-	\$147,640	-	
C/A	574000 Intra-In Direct Costs	\$642,456	-	\$642,456	-	
Total for C/A		\$790,096	-	\$790,096	-	
REV	700020 Prop Tax Current Secured	\$197,874,134	-	-	\$197,874,134	Taxes - unallowed
REV	701020 Prop Tax Current Unsecured	\$8,428,213	-	-	\$8,428,213	Taxes - unallowed
REV	704000 Prop Tax Current Supplemental	\$2,876,604	-	-	\$2,876,604	Taxes - unallowed
REV	705000 Prop Tax Prior Supplemental	\$1,198,135	-	-	\$1,198,135	Taxes - unallowed
REV	710020 Sales & Use Taxes	\$33,199,726	-	-	\$33,199,726	Taxes - unallowed
REV	714000 Non Commn Aircraft	\$244,056	-	-	\$244,056	Taxes - unallowed
REV	715070 RDV Prty Tax, LMIH Resdul Asts	\$8,221,785	-	-	\$8,221,785	Taxes - unallowed
REV	750200 CA-Motor Vehicle In-Lieu Tax	\$209,360,617	-	-	\$209,360,617	State Unallowed
REV	752800 CA-Homeowners Tax Relief	\$2,554,932	-	-	\$2,554,932	State Unallowed
REV	752820 CA-Suppl Homeowners Tax Relief	\$33,426	-	-	\$33,426	State Unallowed
REV	753620 CA-Mandate Reimbursement	\$39,026,975	-	-	\$39,026,975	State Unallowed
REV	764500 Federal In Lieu Taxes	\$3,028,767	-	-	\$3,028,767	Federal Unallowed
REV	770020 Correction Of Fixed Charges	\$22,608	-	-	\$22,608	Outside Agency unallowed
REV	770030 Prop Tax Colln Fees R&T 95.2	\$98,599	-	-	\$98,599	Taxes Unallowed
REV	770040 R & T 2188 Timeshare Asmnt Fee	\$278,033	-	-	\$278,033	Outside Agency unallowed
REV	770070 Supplemental 5% Charge R&T75.6	\$477,489	-	-	\$477,489	Supplemental Tax unallowed
REV	770500 Auditor-Accounting Fees	\$46,170	-	\$46,170	-	

County of Riverside
OMB A-87 Cost Allocation Plan

13001 Auditor Controller
Schedule 4.2

Revenue Reconciliation (continued)

Account	Account Description	Amount	Off the Top	Direct Billed	General Government	Description
REV	770540 Electronic Payables	\$739,466	-	-	\$739,466	Outside Agency unallowed
REV	770550 Redevelopment ABx1 26	\$744,476	-	-	\$744,476	Outside Agency unallowed
REV	772830 Collection Charges	\$1,448,743	-	-	\$1,448,743	Outside Agency unallowed
REV	772870 Reimb From Trial Court Funding	\$80	-	-	\$80	Outside Agency unallowed
REV	777520 Reimbursement For Services	\$70,569	-	\$4,703	\$65,866	Taxes and outside agency unallowed
REV	778200 Interfnd -Miscellaneous	\$31,897	-	\$31,897	-	
REV	778280 Interfnd -Reimb For Service	\$27,690	-	\$27,690	-	
REV	780180 Sale Of Books	\$120	-	-	\$120	Sale of Prop unallowed
REV	781000 Contractual Revenue	\$94,106,173	-	-	\$94,106,173	Outside Agency unallowed
REV	781080 Cash Over-Short	\$16,089	-	-	\$16,089	Adjustment unallowed
REV	781100 El Sobrante Land Fill	\$2,557,243	-	-	\$2,557,243	Outside Agency unallowed
REV	781140 Unclaimed Money	\$37	-	-	\$37	unclaimed prop unallowed
REV	781360 Other Misc Revenue	\$376	-	-	\$376	unclaimed prop unallowed
Total for REV		\$606,713,228	-	\$110,460	\$606,602,768	

Total per Books \$607,503,324

Less General Government (\$606,602,768)

Less Off the Top -

Less Direct Billed (\$900,556)

Difference -

County of Riverside
OMB A-87 Cost Allocation Plan

13001 Auditor Controller
Schedule 4.3

Labor Distribution Summary

Staff Name	Salary	Budget				General Acctg	Internal Audit Support	Internal Audit /Specialized Acctg Supt
		General Admin	Preparation	Claims & Disb	Fixed Asset			
Angulo, Paul	\$197,604	\$113,623	-	-	-	-	\$24,700	\$4,940
Arandia, Crisanta	\$58,316	-	-	-	-	-	-	-
Arenas, Francis	\$8,660	-	-	\$8,660	-	-	-	-
Arhin, Reginald	\$71,001	\$3,550	\$49,701	-	\$17,750	-	-	-
Ashley, April	\$41,506	-	-	-	-	-	-	-
Baechel, Jennifer	\$100,480	-	-	-	-	-	-	-
Beckham, Cheryl	\$2,792	\$1,605	-	-	-	-	\$349	\$70
Beingesser, Yvonne	\$60,545	-	-	\$60,545	-	-	-	-
Bowen, Carnegerie	\$58,504	\$33,640	-	-	-	-	\$7,313	\$1,463
Boyce, Jamal	\$76,634	\$44,065	-	-	-	-	\$9,579	\$1,916
Carter, Ryan	\$79,240	\$11,886	-	\$3,962	\$31,696	\$31,696	-	-
Chang, Shirley	\$120,915	-	-	-	-	-	-	-
Dodson, Linda	\$55,635	-	-	\$47,085	-	\$8,550	-	-
Elias, Pam	\$123,502	-	-	-	-	-	-	-
Ezzat, Frankie	\$157,012	\$90,283	-	-	-	-	\$19,626	\$3,925
Fields, Josetti	\$128,008	\$73,605	-	-	-	-	\$16,001	\$3,200
Flores, Edna	\$58,685	-	-	-	-	-	-	-
Garcia-Bocanegra, Susana	\$81,073	\$20,268	\$20,268	\$8,107	\$8,107	\$24,322	-	-
Gonzalez, Maria	\$25,407	-	-	\$25,407	-	-	-	-
Green, Judy	\$64,691	\$37,198	-	-	-	-	\$8,086	\$1,617
Gregorio, Evangelina	\$78,451	-	-	-	-	\$78,451	-	-
Guzman, Denene	\$66,794	-	-	\$66,794	-	-	-	-
Harris Tanya	\$113,570	\$17,035	\$11,357	\$22,714	\$17,035	\$45,428	-	-
Hernandez Flores, Esteban	\$73,375	\$3,669	\$51,362	-	\$18,344	-	-	-
Hill, Debra	\$5,608	-	-	-	-	-	-	-
Hosking Deguire, Laura	\$61,351	-	-	-	-	-	-	-

County of Riverside
OMB A-87 Cost Allocation Plan

13001 Auditor Controller
Schedule 4.3

Labor Distribution Summary (continued)

Staff Name	Salary	Budget				General Acctg	Internal Audit Support	Internal Audit /Specialized Acctg Supt
		General Admin	Preparation	Claims & Disb	Fixed Asset			
Howarth, Lynne	\$62,191	-	-	-	-	-	-	-
Hughes, Patricia	\$56,254	-	-	-	-	\$56,254	-	-
Humbert, Jilly	\$7,088	-	-	-	-	-	-	-
Huynh, Chi	\$10,344	-	-	-	-	-	-	-
Ivey, Cynthia	\$24,888	-	-	-	-	-	-	-
Jennings, Kristen	\$70,459	-	-	-	-	-	-	-
Johnson, Andrew	\$49,286	-	-	\$49,286	-	-	-	-
Johnson, Karen	\$58,968	\$33,907	-	-	-	-	\$7,371	\$1,474
Kao, Feng Ming	\$65,408	-	-	-	-	-	-	-
Kim, Caroline	\$55,067	-	-	-	-	\$55,067	-	-
King, Jason	\$43,434	-	-	\$43,434	-	-	-	-
Koury, Heydee	\$68,856	-	-	-	-	\$68,856	-	-
Lee, Crystal	\$53,003	-	-	-	-	-	-	-
Leong, Harris	\$96,418	-	-	-	-	-	-	-
Loeun, Sommixay	\$78,337	-	-	-	-	-	-	-
Mamo, Hablework	\$70,993	-	-	-	-	\$70,993	-	-
Marcynyszyn, Jean	\$52,514	\$30,196	-	-	-	-	\$6,564	\$1,313
Mckinney, Elsa	\$56,407	-	-	\$56,407	-	-	-	-
Nguyen, Nhat (Temp. Assistant)	\$19,883	-	-	-	-	\$19,883	-	-
Nowden, Raffaal Dominik	\$26,253	\$15,095	-	-	-	-	\$3,282	\$656
Pendleton, Marla	\$19,993	\$11,496	-	-	-	-	\$2,499	\$500
Phelps, Genevieve	\$54,647	-	-	\$54,647	-	-	-	-
Porte, Susan	\$83,368	\$20,842	\$12,505	\$50,021	-	-	-	-
Prazad, Roselyn	\$1,407	-	-	-	-	-	-	-
Reid, Christopher	\$19,757	-	-	\$19,757	-	-	-	-
Rizk, Lucinda	\$24,447	-	-	\$7,555	-	\$16,892	-	-
Roberson, Louise	\$48,143	-	-	\$48,143	-	-	-	-
Robles, Paul	\$60,436	-	-	-	-	\$60,436	-	-
Rucker, Sharon	\$54,120	-	-	-	-	-	-	-
Sanchez Torres, Sandra (Temporary)	\$4,010	-	-	\$4,010	-	-	-	-

County of Riverside
OMB A-87 Cost Allocation Plan

13001 Auditor Controller
Schedule 4.3

Labor Distribution Summary (continued)

Staff Name	Salary	Budget					Internal Audit Support	Internal Audit /Specialized Acctg Supt
		General Admin	Preparation	Claims & Disb	Fixed Asset	General Acctg		
Smith, Gladys	\$64,166	-	-	-	-	\$64,166	-	-
Straka, Angelle	\$54,166	-	-	\$54,166	-	-	-	-
Townsend, Sheryl	\$24,610	-	-	-	-	-	-	-
Truong, Khanh	\$49,601	-	-	-	-	-	-	-
Tolentino, Marilou	\$78,487	-	-	-	-	-	-	-
Valenson, Robert	\$78,336	-	-	-	-	-	-	-
Vergara, Daisy	\$57,121	-	-	-	-	\$57,121	-	-
Wang, Misley	\$68,788	\$3,439	-	-	\$65,349	-	-	-
Warner, Sue-Sha	\$42,733	-	-	\$42,733	-	-	-	-
Ybanez, Maria	\$63,312	\$3,166	-	-	\$60,146	-	-	-
Yip, Mary S	\$58,925	-	-	-	-	\$58,925	-	-
Zeeb, Donna	\$86,237	-	-	-	-	-	-	-
Total	\$4,092,220	\$568,568	\$145,193	\$673,433	\$218,427	\$717,040	\$105,370	\$21,074
Total Percentage	100.000%	13.894%	3.548%	16.456%	5.338%	17.522%	2.575%	0.515%

13001 Auditor Controller
Schedule 4.3

Labor Distribution Summary (continued)

Staff Name	Salary	Internal Payroll Support	External Audit	DPSS Administration	Property Tax/ Unallowable
Angulo, Paul	\$197,604	\$54,341	-	-	-
Arandia, Crisanta	\$58,316	-	-	-	\$58,316
Arenas, Francis	\$8,660	-	-	-	-
Arhin, Reginald	\$71,001	-	-	-	-
Ashley, April	\$41,506	-	-	-	\$41,506
Baechel, Jennifer	\$100,480	-	-	-	\$100,480
Beckham, Cheryl	\$2,792	\$768	-	-	-
Beingesser, Yvonne	\$60,545	-	-	-	-
Bowen, Carnegerie	\$58,504	\$16,088	-	-	-
Boyce, Jamal	\$76,634	\$21,074	-	-	-
Carter, Ryan	\$79,240	-	-	-	-
Chang, Shirly	\$120,915	-	-	-	\$120,915
Dodson, Linda	\$55,635	-	-	-	-
Elias, Pam	\$123,502	-	-	-	\$123,502
Ezzat, Frankie	\$157,012	\$43,178	-	-	-
Fields, Josetti	\$128,008	\$35,202	-	-	-
Flores, Edna	\$58,685	-	-	-	\$58,685
Garcia-Bocanegra, Susana	\$81,073	-	-	-	-
Gonzalez, Maria	\$25,407	-	-	-	-
Green, Judy	\$64,691	\$17,790	-	-	-
Gregorio, Evangelina	\$78,451	-	-	-	-
Guzman, Denene	\$66,794	-	-	-	-
Harris Tanya	\$113,570	-	-	-	-
Hernandez Flores, Esteban	\$73,375	-	-	-	-
Hill, Debra	\$5,608	\$5,608	-	-	-
Hosking Deguire, Laura	\$61,351	-	-	-	\$61,351

County of Riverside
OMB A-87 Cost Allocation Plan

13001 Auditor Controller
Schedule 4.3

Labor Distribution Summary (continued)

Staff Name	Salary	Internal Payroll Support	External Audit	DPSS Administration	Property Tax/ Unallowable
Howarth, Lynne	\$62,191	-	-	-	\$62,191
Hughes, Patricia	\$56,254	-	-	-	-
Humbert, Jilly	\$7,088	-	-	-	\$7,088
Huynh, Chi	\$10,344	-	-	-	\$10,344
Ivey, Cynthia	\$24,888	-	-	-	\$24,888
Jennings, Kristen	\$70,459	-	-	-	\$70,459
Johnson, Andrew	\$49,286	-	-	-	-
Johnson, Karen	\$58,968	\$16,216	-	-	-
Kao, Feng Ming	\$65,408	-	-	-	\$65,408
Kim, Caroline	\$55,067	-	-	-	-
King, Jason	\$43,434	-	-	-	-
Koury, Heydee	\$68,856	-	-	-	-
Lee, Crystal	\$53,003	-	-	-	\$53,003
Leong, Harris	\$96,418	-	-	-	\$96,418
Loeun, Sommixay	\$78,337	-	-	-	\$78,337
Mamo, Hablework	\$70,993	-	-	-	-
Marcynyszyn, Jean	\$52,514	\$14,441	-	-	-
Mckinney, Elsa	\$56,407	-	-	-	-
Nguyen, Nhat (Temp. Assistant)	\$19,883	-	-	-	-
Nowden, Raffaal Dominik	\$26,253	\$7,220	-	-	-
Pendleton, Marla	\$19,993	\$5,498	-	-	-
Phelps, Genevieve	\$54,647	-	-	-	-
Porte, Susan	\$83,368	-	-	-	-
Prazad, Roselyn	\$1,407	-	-	-	\$1,407
Reid, Christopher	\$19,757	-	-	-	-
Rizk, Lucinda	\$24,447	-	-	-	-
Roberson, Louise	\$48,143	-	-	-	-
Robles, Paul	\$60,436	-	-	-	-
Rucker, Sharon	\$54,120	-	-	-	\$54,120
Sanchez Torres, Sandra (Temporary)	\$4,010	-	-	-	-

County of Riverside
OMB A-87 Cost Allocation Plan

13001 Auditor Controller
Schedule 4.3

Labor Distribution Summary (continued)

Staff Name	Salary	Internal Payroll Support	External Audit	DPSS Administration	Property Tax/ Unallowable
Smith, Gladys	\$64,166	-	-	-	-
Straka, Angelle	\$54,166	-	-	-	-
Townsend, Sheryl	\$24,610	-	-	-	\$24,610
Truong, Khanh	\$49,601	-	-	-	\$49,601
Tolentino, Marilou	\$78,487	-	-	-	\$78,487
Valenson, Robert	\$78,336	-	-	-	\$78,336
Vergara, Daisy	\$57,121	-	-	-	-
Wang, Misley	\$68,788	-	-	-	-
Warner, Sue-Sha	\$42,733	-	-	-	-
Ybanez, Maria	\$63,312	-	-	-	-
Yip, Mary S	\$58,925	-	-	-	-
Zeeb, Donna	\$86,237	-	-	-	\$86,237
Total	\$4,092,220	\$237,424	-	-	\$1,405,689
Total Percentage	100.000%	5.802%	-	-	34.350%

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 2/25/2016

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 Audit /Specialized Acctg Supt
<i>Total %</i>		13.894%	3.548%	16.456%	5.338%	17.522%	2.575%	0.515%
Wages and Benefits								
Salaries	\$4,203,446	\$584,021	\$149,140	\$691,737	\$224,364	\$736,530	\$108,234	\$21,647
Benefits	\$1,607,587	\$223,356	\$57,038	\$264,551	\$85,807	\$281,682	\$41,394	\$8,279
Wages and Benefits Subtotal	\$5,811,033	\$807,377	\$206,177	\$956,289	\$310,171	\$1,018,212	\$149,628	\$29,926
Services and Supplies	Dist							
Salaries/Benefits Direct to DPSS /	PROP	\$147,640	-	-	-	-	-	-
524560 Auditing and Acct Direct	PROP	\$73,860	-	-	-	-	-	-
524560 Acctg & Auditing Other	SAL	\$89,348	\$12,414	\$3,170	\$14,703	\$4,769	\$15,656	\$2,301
524760 DP Charges Prop Tax	PROP	\$471,705	-	-	-	-	-	-
Other Svc & Supplies	SAL	\$823,628	\$114,434	\$29,223	\$135,540	\$43,962	\$144,316	\$21,208
525440 SB90	PROP	\$64,527	-	-	-	-	\$64,527	-
525440 Cost Allocation Plan	PROP	\$18,000	-	-	-	-	\$18,000	-
525440 Professional Services Oth	SAL	\$98,943	\$13,747	\$3,511	\$16,282	\$5,281	\$17,337	\$2,548
572000 Intra DPSS	DISA	(\$147,640)	-	-	-	-	-	-
574000 Intra In Direct	DISA	(\$642,456)	-	-	-	-	-	-
Services and Supplies Subtotal		\$997,555	\$140,595	\$35,903	\$166,526	\$54,012	\$177,309	\$108,583
Cost Adjustments								
572000 Intra DPSS		\$147,640	-	-	-	-	-	-
574000 Intra In Direct		\$642,456	-	-	-	-	-	-
IASAD Salaries		(\$226,759)	(\$31,506)	(\$8,045)	(\$37,316)	(\$12,104)	(\$39,733)	(\$5,839)
IASAD Benefits		(\$88,941)	(\$12,357)	(\$3,156)	(\$14,637)	(\$4,747)	(\$15,584)	(\$2,290)
525440 SB90		(\$64,527)	-	-	-	-	(\$64,527)	-
525440 Cost Allocation Plan		(\$18,000)	-	-	-	-	(\$18,000)	-
Cost Adjustments Subtotal		\$391,869	(\$43,863)	(\$11,201)	(\$51,953)	(\$16,851)	(\$90,656)	(\$1,626)
Reallocate Admin			(\$904,109)	\$37,254	\$172,791	\$56,045	\$183,980	\$27,036
Functional Costs		\$7,200,457	-	\$268,134	\$1,243,653	\$403,377	\$1,324,184	\$194,591
								\$38,918

County of Riverside
OMB A-87 Cost Allocation Plan

13001 Auditor Controller
Schedule 4.4

Schedule of costs to be allocated (continued)

		Amount	Internal Payroll Support	External Audit	DPSS Administration	Property Tax/ Unallowable
	<i>Total %</i>		5.802%	-	-	34.350%
Wages and Benefits						
Salaries		\$4,203,446	\$243,878	-	-	\$1,443,895
Benefits		\$1,607,587	\$93,270	-	-	\$552,211
Wages and Benefits Subtotal		\$5,811,033	\$337,148	-	-	\$1,996,106
Services and Supplies	Dist					
Salaries/Benefits Direct to DPSS /	PROP	\$147,640	-	-	\$147,640	-
524560 Auditing and Acct Direct	PROP	\$73,860	-	\$73,860	-	-
524560 Acctg & Auditing Other	SAL	\$89,348	\$5,184	-	-	\$30,691
524760 DP Charges Prop Tax	PROP	\$471,705	-	-	-	\$471,705
Other Svc & Supplies	SAL	\$823,628	\$47,786	-	-	\$282,919
525440 SB90	PROP	\$64,527	-	-	-	-
525440 Cost Allocation Plan	PROP	\$18,000	-	-	-	-
525440 Professional Services Oth	SAL	\$98,943	\$5,741	-	-	\$33,987
572000 Intra DPSS	DISA	(\$147,640)	-	-	-	-
574000 Intra In Direct	DISA	(\$642,456)	-	-	-	-
Services and Supplies Subtotal		\$997,555	\$58,710	\$73,860	\$147,640	\$819,302
Cost Adjustments						
572000 Intra DPSS		\$147,640	-	-	-	-
574000 Intra In Direct		\$642,456	-	-	-	-
IASAD Salaries		(\$226,759)	(\$13,156)	-	-	(\$77,892)
IASAD Benefits		(\$88,941)	(\$5,160)	-	-	(\$30,551)
525440 SB90		(\$64,527)	-	-	-	-
525440 Cost Allocation Plan		(\$18,000)	-	-	-	-
Cost Adjustments Subtotal		\$391,869	(\$18,316)	-	-	(\$108,444)
Reallocate Admin			\$60,919	-	-	\$360,676
Functional Costs		\$7,200,457	\$438,460	\$73,860	\$147,640	\$3,067,640

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 Audit /Specialized Acctg Supt
1 Building Use Allowance	\$52,130	-	\$1,941	\$9,004	\$2,920	\$9,587	\$1,409	\$282
2 Equipment Use Allowance	\$7,475	-	\$278	\$1,291	\$419	\$1,375	\$202	\$40
11001 County Executive Office	\$5,983	-	\$223	\$1,033	\$335	\$1,100	\$162	\$32
11001 County Executive Office	-	\$13	-	\$2	-	\$2	-	-
13001 Auditor Controller	-	\$122,016	\$4,544	\$21,074	\$6,835	\$22,439	\$3,297	\$659
13002 Internal Audit Specialized Accounting	-	\$77,900	\$2,901	\$13,455	\$4,364	\$14,326	\$2,105	\$421
13003 Payroll	-	\$9	-	\$2	-	\$2	-	-
15001 County Counsel	-	\$14,680	\$547	\$2,535	\$822	\$2,700	\$397	\$79
11301 Human Resources	-	\$5,167	\$192	\$892	\$289	\$950	\$140	\$28
73001 Purchasing	-	\$1,171	\$44	\$202	\$66	\$215	\$32	\$6
72006 EDA Energy	-	\$91,416	\$3,404	\$15,789	\$5,121	\$16,812	\$2,470	\$494
72007 EDA Parking	-	\$702	\$26	\$121	\$39	\$129	\$19	\$4
Subtotals	\$65,588	\$313,073	\$14,101	\$65,402	\$21,213	\$69,637	\$10,233	\$2,047
Functional Costs	\$7,200,457		\$268,134	\$1,243,653	\$403,377	\$1,324,184	\$194,591	\$38,918
Total Allocated Costs	\$7,579,118		\$282,234	\$1,309,055	\$424,590	\$1,393,821	\$204,824	\$40,965

Default Expenditure 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 Payroll Support	External Audit	DPSS Administration	Property Tax/ Unallowable
1 Building Use Allowance	\$52,130	-	\$3,174	\$535	\$1,069	\$22,209
2 Equipment Use Allowance	\$7,475	-	\$455	\$77	\$153	\$3,185
11001 County Executive Office	\$5,983	-	\$364	\$61	\$123	\$2,549
11001 County Executive Office	-	\$13	-	-	-	\$6
13001 Auditor Controller	-	\$122,016	\$7,430	\$1,252	\$2,502	\$51,983
13002 Internal Audit Specialized Accounting	-	\$77,900	\$4,744	\$799	\$1,597	\$33,188
13003 Payroll	-	\$9	-	-	-	\$4
15001 County Counsel	-	\$14,680	\$894	\$151	\$301	\$6,254
11301 Human Resources	-	\$5,167	\$315	\$53	\$106	\$2,201
73001 Purchasing	-	\$1,171	\$71	\$12	\$24	\$499
72006 EDA Energy	-	\$91,416	\$5,567	\$938	\$1,874	\$38,946
72007 EDA Parking	-	\$702	\$43	\$7	\$14	\$299
Subtotals	\$65,588	\$313,073	\$23,058	\$3,884	\$7,764	\$161,323
Functional Costs	\$7,200,457		\$438,460	\$73,860	\$147,640	\$3,067,640
Total Allocated Costs	\$7,579,118		\$461,518	\$77,744	\$155,404	\$3,228,963
						Not Allocated

Default Expenditure Distribution

County of Riverside
OMB A-87 Cost Allocation Plan

13001 Auditor Controller
Schedule 4.6.1

Detail Allocations - Budget Preparation

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
11001 County Executive Office	5,186,171	0.184%	\$497	-	\$497	-	\$497
13001 Auditor Controller	7,598,684	0.269%	\$728	-	\$728	-	\$728
13002 Internal Audit Specialized Accounting	1,320,007	0.047%	\$127	-	\$127	\$5	\$132
13003 Payroll	2,316,045	0.082%	\$222	-	\$222	\$10	\$232
15001 County Counsel	11,918,667	0.422%	\$1,142	-	\$1,142	\$49	\$1,191
11301 Human Resources	20,986,092	0.743%	\$2,012	-	\$2,012	\$87	\$2,099
73001 Purchasing	3,196,559	0.113%	\$306	-	\$306	\$13	\$319
72001 EDA FM - Admin	4,556,123	0.161%	\$437	-	\$437	\$19	\$456
72006 EDA Energy	30,549,060	1.082%	\$2,928	-	\$2,928	\$127	\$3,055
72007 EDA Parking	1,788,907	0.063%	\$171	-	\$171	\$7	\$178
10001 Board of Supervisors	7,348,345	0.260%	\$704	-	\$704	\$30	\$734
10002 Assessment Appeals Board	808,712	0.029%	\$78	-	\$78	\$3	\$81
11003 Cont & Land Acq-ACO	47	0.000%	-	-	-	-	-
11009 Contrib To Trial Court Funding	1,229	0.000%	-	-	-	-	-
11010 Contribution to Other Funds	865,952	0.031%	\$83	-	\$83	\$4	\$87
11014 County Contrib to Hlth & MH	95	0.000%	-	-	-	-	-
11021 Interest on Trans & Teeter	67,107	0.002%	\$6	-	\$6	-	\$6
11029 Legislative-Admin Support	2,481,647	0.088%	\$238	-	\$238	\$10	\$248
11033 Confidential Court Orders	480,742	0.017%	\$46	-	\$46	\$2	\$48
11034 Teeter Debt Service	84	0.000%	-	-	-	-	-
11035 Mitigation Project Operation	47	0.000%	-	-	-	-	-
11036 Wc-Mshcp	2,948,011	0.104%	\$283	-	\$283	\$12	\$295
11037 Devel. Impact Fee Op Org	1,003,601	0.036%	\$96	-	\$96	\$4	\$100
11038 EO Subfund Operations	551,827	0.020%	\$53	-	\$53	\$2	\$55
11039 Court Facilities	1,948,541	0.069%	\$187	-	\$187	\$8	\$195
11040 Pension Obligation Bonds	390	0.000%	-	-	-	-	-
11043 Court Reporting Transcripts	1,315,290	0.047%	\$126	-	\$126	\$5	\$131
11044 Grand Jury Admin	418,122	0.015%	\$40	-	\$40	\$2	\$42

County of Riverside
OMB A-87 Cost Allocation Plan

13001 Auditor Controller
Schedule 4.6.1

Detail Allocations - Budget Preparation (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
11050 Natl Pollutant Dschrg Elim Sys	1,072,013	0.038%	\$103	-	\$103	\$4	\$107
11060 Riv Co Low Income Health Prog	285,646	0.010%	\$27	-	\$27	\$1	\$28
11099 Indigent Defense	10,513,828	0.372%	\$1,008	-	\$1,008	\$44	\$1,052
11303 Air Quality Division	512,368	0.018%	\$49	-	\$49	\$2	\$51
11306 Delta Dental PPO	451,042	0.016%	\$43	-	\$43	\$2	\$45
11307 Property Insurance	6,631,243	0.235%	\$636	-	\$636	\$28	\$664
11308 Workers Compensation	7,581,106	0.269%	\$727	-	\$727	\$31	\$758
11309 Malpractice Insurance	2,028,247	0.072%	\$194	-	\$194	\$8	\$202
11310 Liability Insurance	9,935,506	0.352%	\$952	-	\$952	\$41	\$993
11311 Unemployment Insurance	192,626	0.007%	\$18	-	\$18	\$1	\$19
11312 STD Disability Insurance	285,200	0.010%	\$27	-	\$27	\$1	\$28
11313 Safety Loss Control	2,011,828	0.071%	\$193	-	\$193	\$8	\$201
11318 Temporary Assistance	3,768,089	0.133%	\$361	-	\$361	\$16	\$377
11320 Exclusive Provider Option	16,229,004	0.575%	\$1,556	-	\$1,556	\$67	\$1,623
11322 Employee Assistance Services	1,290,463	0.046%	\$124	-	\$124	\$5	\$129
11325 Local Advantage Blythe Dental	2,044	0.000%	-	-	-	-	-
11326 Local Advantage Plus Dental	61,062	0.002%	\$6	-	\$6	-	\$6
11329 Occupational Health & Wellness	3,374,864	0.120%	\$324	-	\$324	\$14	\$338
11330 Wellness Program	1,202,395	0.043%	\$115	-	\$115	\$5	\$120
11501 CFD Assessment Dist Admin	602,224	0.021%	\$58	-	\$58	\$2	\$60
12001 Assessor	24,142,160	0.855%	\$2,314	-	\$2,314	\$100	\$2,414
12002 County Clerk-Recorder	16,311,905	0.578%	\$1,564	-	\$1,564	\$68	\$1,632
12003 Records Mgmt & Archives Program	1,636,902	0.058%	\$157	-	\$157	\$7	\$164
12004 CREST	5,083,458	0.180%	\$487	-	\$487	\$21	\$508
14001 Treasurer-Tax Collector	12,649,341	0.448%	\$1,213	-	\$1,213	\$52	\$1,265
17001 Registrar of Voters	8,633,938	0.306%	\$828	-	\$828	\$36	\$864
19001 Agency Administration	3,642,662	0.129%	\$349	-	\$349	\$15	\$364
19002 HUD-CDBG Home Grants	408,359	0.014%	\$39	-	\$39	\$2	\$41
19003 Workforce Development	14,940,333	0.529%	\$1,432	-	\$1,432	\$62	\$1,494
19004 Housing Authority (County)	10,690,324	0.379%	\$1,025	-	\$1,025	\$44	\$1,069

County of Riverside
OMB A-87 Cost Allocation Plan

13001 Auditor Controller
Schedule 4.6.1

Detail Allocations - Budget Preparation (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
19005 Single Family Revenue Bond	4,275,387	0.151%	\$410	-	\$410	\$18	\$428
19006 Home Grant Program	338,456	0.012%	\$32	-	\$32	\$1	\$33
19007 EDA/County Free Library	6,996,682	0.248%	\$671	-	\$671	\$29	\$700
19008 EDA/Community Centers	35,262	0.001%	\$3	-	\$3	-	\$3
19009 Successor Agency to the RDA	1,703,777	0.060%	\$163	-	\$163	\$7	\$170
19010 Economic Development	3,612,895	0.128%	\$346	-	\$346	\$15	\$361
19107 County Airports	2,328,059	0.082%	\$223	-	\$223	\$10	\$233
19201 Fair And National Date Fest	3,725,010	0.132%	\$357	-	\$357	\$15	\$372
19301 Edward Dean Museum	319,412	0.011%	\$31	-	\$31	\$1	\$32
22001 District Attorney	106,788,679	3.783%	\$10,236	-	\$10,236	\$443	\$10,679
22002 District Attorney Forensic	468,112	0.017%	\$45	-	\$45	\$2	\$47
23001 Riv Co Dep of Child Supt Svcs	35,093,207	1.243%	\$3,364	-	\$3,364	\$146	\$3,510
24001 Public Defender	35,748,765	1.266%	\$3,427	-	\$3,427	\$148	\$3,575
25001 Sheriff Administration	12,539,652	0.444%	\$1,202	-	\$1,202	\$52	\$1,254
25002 Sheriff Support	43,024,491	1.524%	\$4,124	-	\$4,124	\$179	\$4,303
25003 Sheriff Patrol	311,992,902	11.053%	\$29,906	-	\$29,906	\$1,294	\$31,200
25004 Sheriff Correction	203,332,317	7.203%	\$19,491	-	\$19,491	\$844	\$20,335
25005 Sheriff Court Services	27,980,636	0.991%	\$2,682	-	\$2,682	\$116	\$2,798
25006 CAC Security	649,854	0.023%	\$62	-	\$62	\$3	\$65
25007 Ben Clark Training Center	13,116,419	0.465%	\$1,257	-	\$1,257	\$54	\$1,311
25010 Sheriff Coroner	9,265,969	0.328%	\$888	-	\$888	\$38	\$926
25011 Public Administration	1,660,552	0.059%	\$159	-	\$159	\$7	\$166
25051 Sheriff Cal-ID	4,099,821	0.145%	\$393	-	\$393	\$17	\$410
25052 Sheriff Cal-DNA	830,047	0.029%	\$80	-	\$80	\$3	\$83
25053 Sheriff Cal-Photo	131,146	0.005%	\$13	-	\$13	\$1	\$14
26001 Juvenile Hall	34,391,517	1.218%	\$3,297	-	\$3,297	\$143	\$3,440
26002 Probation	47,148,500	1.670%	\$4,519	-	\$4,519	\$196	\$4,715
26004 Court Placement Care	9,091	0.000%	-	-	-	-	-
26007 Administration & Support	10,242,501	0.363%	\$982	-	\$982	\$42	\$1,024
27001 Cont & Land Aqu-Fire	173,183	0.006%	\$17	-	\$17	\$1	\$18

County of Riverside
OMB A-87 Cost Allocation Plan

13001 Auditor Controller
Schedule 4.6.1

Detail Allocations - Budget Preparation (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
27002 Fire Protection	115,941,578	4.107%	\$11,114	-	\$11,114	\$481	\$11,595
27004 Fire Protection-Contract Svc	80,190,464	2.841%	\$7,687	-	\$7,687	\$333	\$8,020
28001 Agricultural Commisioner	5,274,418	0.187%	\$506	-	\$506	\$22	\$528
29001 Local Agency Formation Comm	747,378	0.026%	\$72	-	\$72	\$3	\$75
31002 TLMA Administrative Services	6,819,437	0.242%	\$654	-	\$654	\$28	\$682
31003 Consolidated Counter Services	1,975,854	0.070%	\$189	-	\$189	\$8	\$197
31005 Environmental Programs	755,454	0.027%	\$72	-	\$72	\$3	\$75
31101 Building & Safety	5,310,420	0.188%	\$509	-	\$509	\$22	\$531
31201 Planning	5,191,718	0.184%	\$498	-	\$498	\$22	\$520
31301 Transportation	46,925,265	1.662%	\$4,498	-	\$4,498	\$195	\$4,693
31302 Surveyor	3,897,299	0.138%	\$374	-	\$374	\$16	\$390
31304 Supervisorial Dist No 4	639,087	0.023%	\$61	-	\$61	\$3	\$64
31305 Transportation Const Projects	144,964,710	5.136%	\$13,896	-	\$13,896	\$601	\$14,497
31307 Transportation Equipment	5,760,362	0.204%	\$552	-	\$552	\$24	\$576
31308 TLMA ALUC	411,883	0.015%	\$39	-	\$39	\$2	\$41
31401 Code Enforcement	10,885,234	0.386%	\$1,043	-	\$1,043	\$45	\$1,088
41001 MH-Public Guardian	4,702,670	0.167%	\$451	-	\$451	\$20	\$471
41002 Mental Health Treatment	133,930,638	4.745%	\$12,838	-	\$12,838	\$556	\$13,394
41003 Detention	8,298,485	0.294%	\$795	-	\$795	\$34	\$829
41004 MH Administration	31,131,622	1.103%	\$2,984	-	\$2,984	\$129	\$3,113
41005 Mental Health Substance Abuse	12,628,238	0.447%	\$1,210	-	\$1,210	\$52	\$1,262
42001 Public Health	72,703,303	2.576%	\$6,969	-	\$6,969	\$302	\$7,271
42002 California Childrens Services	18,511,605	0.656%	\$1,774	-	\$1,774	\$77	\$1,851
42004 Environmental Health	24,779,253	0.878%	\$2,375	-	\$2,375	\$103	\$2,478
42006 Animal Control Services	21,634,329	0.766%	\$2,074	-	\$2,074	\$90	\$2,164
42007 Public Health Ambulatory Care	32,332,193	1.145%	\$3,099	-	\$3,099	\$134	\$3,233
43001 Riv Co Regional Medical Center	440,747,698	15.614%	\$42,248	-	\$42,248	\$1,829	\$44,077
43002 Med Indigent Services Program	2,657,855	0.094%	\$255	-	\$255	\$11	\$266
43003 Correctional Health Systems	26,759,979	0.948%	\$2,565	-	\$2,565	\$111	\$2,676
45001 Department of Waste Resources	53,485,169	1.895%	\$5,127	-	\$5,127	\$222	\$5,349

County of Riverside
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13001 Auditor Controller
Schedule 4.6.1

Detail Allocations - Budget Preparation (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
51006 DPSS - Homeless	197,974	0.007%	\$19	-	\$19	\$1	\$20
52001 Local Initiative Admin DCA	1,885,678	0.067%	\$181	-	\$181	\$8	\$189
52002 DCA-Local Initiative Program	2,409,526	0.085%	\$231	-	\$231	\$10	\$241
52003 DCA-Other Programs	565,698	0.020%	\$54	-	\$54	\$2	\$56
53001 Office of Aging-Title III	7,254,793	0.257%	\$695	-	\$695	\$30	\$725
54001 Veterans Services	1,229,125	0.044%	\$118	-	\$118	\$5	\$123
63001 Cooperative Extension	595,920	0.021%	\$57	-	\$57	\$2	\$59
72002 EDA-Custodial Services	11,902,404	0.422%	\$1,141	-	\$1,141	\$49	\$1,190
72003 EDA-Maintenance Services	21,903,792	0.776%	\$2,100	-	\$2,100	\$91	\$2,191
72004 EDA-Real Estate	63,093,772	2.235%	\$6,048	-	\$6,048	\$262	\$6,310
72005 EDA-Project Management	7,176,626	0.254%	\$688	-	\$688	\$30	\$718
72008 EDA-Capital Projects	249,545	0.009%	\$24	-	\$24	\$1	\$25
73003 Printing Services	3,030,123	0.107%	\$290	-	\$290	\$13	\$303
73004 Supply Services	16,511,485	0.585%	\$1,583	-	\$1,583	\$69	\$1,652
73005 Fleet Services	20,337,236	0.720%	\$1,949	-	\$1,949	\$84	\$2,033
73006 Central Mail Services	3,205,395	0.114%	\$307	-	\$307	\$13	\$320
73007 AB2766 Air Quality	224,533	0.008%	\$22	-	\$22	\$1	\$23
74001 Information Technology	69,454,907	2.461%	\$6,658	-	\$6,658	\$288	\$6,946
74006 RCIT Communications Solutions	10,459,544	0.371%	\$1,003	-	\$1,003	\$43	\$1,046
74009 RCIT Geographical Info System	1,675,383	0.059%	\$161	-	\$161	\$7	\$168
931104 Regnl Parks & Open-Space Dist	19,611,211	0.695%	\$1,880	-	\$1,880	\$81	\$1,961
933201 Riverside County Trans Comm	2,124	0.000%	-	-	-	-	-
937001 Van Horn Regional Treatment	41,791	0.001%	\$4	-	\$4	-	\$4
938001 RCCFC - Agency	22,600,274	0.801%	\$2,166	-	\$2,166	\$94	\$2,260
947200 Flood Cont Dist Admin	8,691,425	0.308%	\$833	-	\$833	\$36	\$869
960001 Law Library	1,237,603	0.044%	\$119	-	\$119	\$5	\$124
900101-915301 Various CSAs	7,845,332	0.278%	\$752	-	\$752	\$33	\$785
00 All Other	1,497,150	0.053%	\$144	-	\$144	\$6	\$150
2nd Alloc Remains	-	-	-	-	-	\$5	\$5
Subtotals	2,822,732,552	100.000%	\$270,576	-	\$270,576	\$11,658	\$282,234
Direct Billed						-	-
Total Full Functional Cost					\$270,576		\$282,234

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

County of Riverside
OMB A-87 Cost Allocation Plan

13001 Auditor Controller
Schedule 4.6.2

Detail Allocations - Claims & Disb

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
11001 County Executive Office	234	0.042%	\$531	-	\$531	-	\$531
13001 Auditor Controller	43,624	7.892%	\$99,042	-	\$99,042	-	\$99,042
13002 Internal Audit Specialized Accounting	83	0.015%	\$188	-	\$188	\$9	\$197
13003 Payroll	101	0.018%	\$229	-	\$229	\$11	\$240
15001 County Counsel	875	0.158%	\$1,987	-	\$1,987	\$93	\$2,080
11301 Human Resources	1,245	0.225%	\$2,827	-	\$2,827	\$132	\$2,959
73001 Purchasing	264	0.048%	\$599	-	\$599	\$28	\$627
72001 EDA FM - Admin	724	0.131%	\$1,644	-	\$1,644	\$77	\$1,721
72006 EDA Energy	19,932	3.606%	\$45,253	-	\$45,253	\$2,118	\$47,371
72007 EDA Parking	370	0.067%	\$840	-	\$840	\$39	\$879
10001 Board of Supervisors	1,921	0.348%	\$4,361	-	\$4,361	\$204	\$4,565
10002 Assessment Appeals Board	341	0.062%	\$774	-	\$774	\$36	\$810
11003 Cont & Land Acq-ACO	6	0.001%	\$14	-	\$14	\$1	\$15
11009 Contrib To Trial Court Funding	10	0.002%	\$23	-	\$23	\$1	\$24
11010 Contribution to Other Funds	33	0.006%	\$75	-	\$75	\$4	\$79
11029 Legislative-Admin Support	280	0.051%	\$636	-	\$636	\$30	\$666
11033 Confidential Court Orders	21	0.004%	\$48	-	\$48	\$2	\$50
11034 Teeter Debt Service	2	0.000%	\$5	-	\$5	-	\$5
11037 Devel. Impact Fee Op Org	19	0.003%	\$43	-	\$43	\$2	\$45
11038 EO Subfund Operations	20	0.004%	\$45	-	\$45	\$2	\$47
11039 Court Facilities	136	0.025%	\$309	-	\$309	\$14	\$323
11042 Cap Imp Prg-Capital Projects	4	0.001%	\$9	-	\$9	-	\$9
11043 Court Reporting Transcripts	721	0.130%	\$1,637	-	\$1,637	\$77	\$1,714
11044 Grand Jury Admin	860	0.156%	\$1,953	-	\$1,953	\$91	\$2,044
11050 Natl Pollutant Dschrg Elim Sys	15	0.003%	\$34	-	\$34	\$2	\$36
11060 Riv Co Low Income Health Prog	3,358	0.607%	\$7,624	-	\$7,624	\$357	\$7,981
11099 Indigent Defense	479	0.087%	\$1,088	-	\$1,088	\$51	\$1,139
11303 Air Quality Division	51	0.009%	\$116	-	\$116	\$5	\$121

County of Riverside
OMB A-87 Cost Allocation Plan

13001 Auditor Controller
Schedule 4.6.2

Detail Allocations - Claims & Disb (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
11306 Delta Dental PPO	79	0.014%	\$179	-	\$179	\$8	\$187
11307 Property Insurance	3	0.001%	\$7	-	\$7	-	\$7
11308 Workers Compensation	38,625	6.988%	\$87,693	-	\$87,693	\$4,104	\$91,797
11309 Malpractice Insurance	656	0.119%	\$1,489	-	\$1,489	\$70	\$1,559
11310 Liability Insurance	4,188	0.758%	\$9,508	-	\$9,508	\$445	\$9,953
11311 Unemployment Insurance	26	0.005%	\$59	-	\$59	\$3	\$62
11312 STD Disability Insurance	31	0.006%	\$70	-	\$70	\$3	\$73
11313 Safety Loss Control	133	0.024%	\$302	-	\$302	\$14	\$316
11314 LTD Insurance ISF	46	0.008%	\$104	-	\$104	\$5	\$109
11318 Temporary Assistance	175	0.032%	\$397	-	\$397	\$19	\$416
11320 Exclusive Provider Option	16,605	3.004%	\$37,699	-	\$37,699	\$1,764	\$39,463
11321 Internal Service Fund	13	0.002%	\$30	-	\$30	\$1	\$31
11322 Employee Assistance Services	123	0.022%	\$279	-	\$279	\$13	\$292
11325 Local Advantage Blythe Dental	35	0.006%	\$79	-	\$79	\$4	\$83
11326 Local Advantage Plus Dental	43	0.008%	\$98	-	\$98	\$5	\$103
11329 Occupational Health & Wellness	340	0.062%	\$772	-	\$772	\$36	\$808
11330 Wellness Program	41	0.007%	\$93	-	\$93	\$4	\$97
11501 CFD Assessment Dist Admin	40	0.007%	\$91	-	\$91	\$4	\$95
12001 Assessor	1,141	0.206%	\$2,590	-	\$2,590	\$121	\$2,711
12002 County Clerk-Recorder	3,003	0.543%	\$6,818	-	\$6,818	\$319	\$7,137
12003 Records Mgmt & Archives Program	669	0.121%	\$1,519	-	\$1,519	\$71	\$1,590
12004 CREST	356	0.064%	\$808	-	\$808	\$38	\$846
14001 Treasurer-Tax Collector	10,994	1.989%	\$24,960	-	\$24,960	\$1,168	\$26,128
17001 Registrar of Voters	5,871	1.062%	\$13,329	-	\$13,329	\$624	\$13,953
19001 Agency Administration	301	0.054%	\$683	-	\$683	\$32	\$715
19002 HUD-CDBG Home Grants	1,113	0.201%	\$2,527	-	\$2,527	\$118	\$2,645
19003 Workforce Development	1,917	0.347%	\$4,352	-	\$4,352	\$204	\$4,556
19004 Housing Authority (County)	44	0.008%	\$100	-	\$100	\$5	\$105
19005 Single Family Revenue Bond	239	0.043%	\$543	-	\$543	\$25	\$568
19006 Home Grant Program	181	0.033%	\$411	-	\$411	\$19	\$430

County of Riverside
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13001 Auditor Controller
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Detail Allocations - Claims & Disb (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
19007 EDA/County Free Library	971	0.176%	\$2,205	-	\$2,205	\$103	\$2,308
19008 EDA/Community Centers	234	0.042%	\$531	-	\$531	\$25	\$556
19009 Successor Agency to the RDA	237	0.043%	\$538	-	\$538	\$25	\$563
19010 Economic Development	575	0.104%	\$1,305	-	\$1,305	\$61	\$1,366
19107 County Airports	1,391	0.252%	\$3,158	-	\$3,158	\$148	\$3,306
19201 Fair And National Date Fest	1,279	0.231%	\$2,904	-	\$2,904	\$136	\$3,040
19301 Edward Dean Museum	270	0.049%	\$613	-	\$613	\$29	\$642
22001 District Attorney	6,197	1.121%	\$14,069	-	\$14,069	\$658	\$14,727
22002 District Attorney Forensic	165	0.030%	\$375	-	\$375	\$18	\$393
23001 Riv Co Dep of Child Supt Svcs	1,797	0.325%	\$4,080	-	\$4,080	\$191	\$4,271
24001 Public Defender	2,172	0.393%	\$4,931	-	\$4,931	\$231	\$5,162
25001 Sheriff Administration	1,213	0.219%	\$2,754	-	\$2,754	\$129	\$2,883
25002 Sheriff Support	4,070	0.736%	\$9,240	-	\$9,240	\$432	\$9,672
25003 Sheriff Patrol	18,129	3.280%	\$41,159	-	\$41,159	\$1,926	\$43,085
25004 Sheriff Correction	13,328	2.411%	\$30,259	-	\$30,259	\$1,416	\$31,675
25005 Sheriff Court Services	1,188	0.215%	\$2,697	-	\$2,697	\$126	\$2,823
25006 CAC Security	68	0.012%	\$154	-	\$154	\$7	\$161
25007 Ben Clark Training Center	2,423	0.438%	\$5,501	-	\$5,501	\$257	\$5,758
25010 Sheriff Coroner	929	0.168%	\$2,109	-	\$2,109	\$99	\$2,208
25011 Public Administration	672	0.122%	\$1,526	-	\$1,526	\$71	\$1,597
25051 Sheriff Cal-ID	384	0.069%	\$872	-	\$872	\$41	\$913
25052 Sheriff Cal-DNA	1	0.000%	\$2	-	\$2	-	\$2
25053 Sheriff Cal-Photo	24	0.004%	\$54	-	\$54	\$3	\$57
26001 Juvenile Hall	15,749	2.849%	\$35,756	-	\$35,756	\$1,673	\$37,429
26002 Probation	5,283	0.956%	\$11,994	-	\$11,994	\$561	\$12,555
26004 Court Placement Care	195	0.035%	\$443	-	\$443	\$21	\$464
26007 Administration & Support	1,312	0.237%	\$2,979	-	\$2,979	\$139	\$3,118
27001 Cont & Land Aqu-Fire	4	0.001%	\$9	-	\$9	-	\$9
27002 Fire Protection	26,614	4.815%	\$60,423	-	\$60,423	\$2,828	\$63,251
27004 Fire Protection-Contract Svc	6,150	1.113%	\$13,963	-	\$13,963	\$653	\$14,616

County of Riverside
OMB A-87 Cost Allocation Plan

13001 Auditor Controller
Schedule 4.6.2

Detail Allocations - Claims & Disb (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
28001 Agricultural Commisioner	290	0.052%	\$658	-	\$658	\$31	\$689
29001 Local Agency Formation Comm	189	0.034%	\$429	-	\$429	\$20	\$449
31002 TLMA Administrative Services	302	0.055%	\$686	-	\$686	\$32	\$718
31003 Consolidated Counter Services	4,817	0.871%	\$10,936	-	\$10,936	\$512	\$11,448
31005 Environmental Programs	110	0.020%	\$250	-	\$250	\$12	\$262
31101 Building & Safety	1,777	0.321%	\$4,034	-	\$4,034	\$189	\$4,223
31201 Planning	4,914	0.889%	\$11,157	-	\$11,157	\$522	\$11,679
31301 Transportation	17,306	3.131%	\$39,291	-	\$39,291	\$1,839	\$41,130
31302 Surveyor	266	0.048%	\$604	-	\$604	\$28	\$632
31304 Supervisorial Dist No 4	1	0.000%	\$2	-	\$2	-	\$2
31305 Transportation Const Projects	2,728	0.494%	\$6,194	-	\$6,194	\$290	\$6,484
31307 Transportation Equipment	5,338	0.966%	\$12,119	-	\$12,119	\$567	\$12,686
31308 TLMA ALUC	296	0.054%	\$672	-	\$672	\$31	\$703
31401 Code Enforcement	1,120	0.203%	\$2,543	-	\$2,543	\$119	\$2,662
41001 MH-Public Guardian	571	0.103%	\$1,296	-	\$1,296	\$61	\$1,357
41002 Mental Health Treatment	18,213	3.295%	\$41,350	-	\$41,350	\$1,935	\$43,285
41003 Detention	307	0.056%	\$697	-	\$697	\$33	\$730
41004 MH Administration	1,842	0.333%	\$4,182	-	\$4,182	\$196	\$4,378
41005 Mental Health Substance Abuse	1,917	0.347%	\$4,352	-	\$4,352	\$204	\$4,556
42001 Public Health	12,318	2.228%	\$27,966	-	\$27,966	\$1,309	\$29,275
42002 California Childrens Services	826	0.149%	\$1,875	-	\$1,875	\$88	\$1,963
42004 Environmental Health	2,543	0.460%	\$5,774	-	\$5,774	\$270	\$6,044
42006 Animal Control Services	6,830	1.236%	\$15,507	-	\$15,507	\$726	\$16,233
42007 Public Health Ambulatory Care	5,045	0.913%	\$11,454	-	\$11,454	\$536	\$11,990
43001 Riv Co Regional Medical Center	60,121	10.876%	\$136,496	-	\$136,496	\$6,388	\$142,884
43002 Med Indigent Services Program	14,841	2.685%	\$33,694	-	\$33,694	\$1,577	\$35,271
43003 Correctional Health Systems	671	0.121%	\$1,523	-	\$1,523	\$71	\$1,594
45001 Department of Waste Resources	15,433	2.792%	\$35,038	-	\$35,038	\$1,640	\$36,678
51003 DPSS Categorical Aid	544	0.098%	\$1,235	-	\$1,235	\$58	\$1,293
51004 DPSS Other Aid	53	0.010%	\$120	-	\$120	\$6	\$126

County of Riverside
OMB A-87 Cost Allocation Plan

13001 Auditor Controller
Schedule 4.6.2

Detail Allocations - Claims & Disb (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
51006 DPSS - Homeless	148	0.027%	\$336	-	\$336	\$16	\$352
52001 Local Initiative Admin DCA	860	0.156%	\$1,953	-	\$1,953	\$91	\$2,044
52002 DCA-Local Initiative Program	1,251	0.226%	\$2,840	-	\$2,840	\$133	\$2,973
52003 DCA-Other Programs	163	0.029%	\$370	-	\$370	\$17	\$387
53001 Office of Aging-Title III	4,205	0.761%	\$9,547	-	\$9,547	\$447	\$9,994
54001 Veterans Services	182	0.033%	\$413	-	\$413	\$19	\$432
63001 Cooperative Extension	180	0.033%	\$409	-	\$409	\$19	\$428
72002 EDA-Custodial Services	755	0.137%	\$1,714	-	\$1,714	\$80	\$1,794
72003 EDA-Maintenance Services	17,104	3.094%	\$38,832	-	\$38,832	\$1,817	\$40,649
72004 EDA-Real Estate	4,360	0.789%	\$9,899	-	\$9,899	\$463	\$10,362
72005 EDA-Project Management	747	0.135%	\$1,696	-	\$1,696	\$79	\$1,775
72008 EDA-Capital Projects	1,767	0.320%	\$4,012	-	\$4,012	\$188	\$4,200
73003 Printing Services	1,258	0.228%	\$2,856	-	\$2,856	\$134	\$2,990
73004 Supply Services	1,648	0.298%	\$3,742	-	\$3,742	\$175	\$3,917
73005 Fleet Services	12,050	2.180%	\$27,358	-	\$27,358	\$1,280	\$28,638
73006 Central Mail Services	879	0.159%	\$1,996	-	\$1,996	\$93	\$2,089
73007 AB2766 Air Quality	25	0.005%	\$57	-	\$57	\$3	\$60
74001 Information Technology	4,536	0.821%	\$10,298	-	\$10,298	\$482	\$10,780
74006 RCIT Communications Solutions	2,322	0.420%	\$5,272	-	\$5,272	\$247	\$5,519
74009 RCIT Geographical Info System	61	0.011%	\$138	-	\$138	\$6	\$144
931104 Regnl Parks & Open-Space Dist	18,020	3.260%	\$40,912	(\$30,770)	\$10,142	\$1,915	\$12,057
933201 Riverside County Trans Comm	37	0.007%	\$84	-	\$84	\$4	\$88
937001 Van Horn Regional Treatment	8	0.001%	\$18	-	\$18	\$1	\$19
938001 RCCFC - Agency	1,153	0.209%	\$2,618	(\$4,124)	(\$1,506)	\$123	(\$1,383)
947200 Flood Cont Dist Admin	9,695	1.754%	\$22,011	-	\$22,011	\$1,030	\$23,041
960001 Law Library	73	0.013%	\$166	(\$445)	(\$279)	\$8	(\$271)
900101-915301 Various CSAs	5,840	1.057%	\$13,259	-	\$13,259	\$621	\$13,880
00 All Other	6,127	1.108%	\$13,911	-	\$13,911	\$651	\$14,562
2nd Alloc Remains	-	-	-	-	-	\$3	\$3
Subtotals	552,767	100.000%	\$1,254,981	(\$35,339)	\$1,219,642	\$54,074	\$1,273,716
Direct Billed					\$35,339		\$35,339
Total Full Functional Cost					\$1,254,981		\$1,309,055

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	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
11001 County Executive Office	2	0.020%	\$81	-	\$81	-	\$81
13001 Auditor Controller	11	0.109%	\$446	-	\$446	-	\$446
13003 Payroll	3	0.030%	\$122	-	\$122	\$5	\$127
15001 County Counsel	8	0.080%	\$324	-	\$324	\$14	\$338
11301 Human Resources	5	0.050%	\$203	-	\$203	\$9	\$212
73001 Purchasing	2	0.020%	\$81	-	\$81	\$3	\$84
72001 EDA FM - Admin	19	0.189%	\$770	-	\$770	\$33	\$803
72006 EDA Energy	3	0.030%	\$122	-	\$122	\$5	\$127
72007 EDA Parking	1	0.010%	\$41	-	\$41	\$2	\$43
10001 Board of Supervisors	11	0.109%	\$446	-	\$446	\$19	\$465
10002 Assessment Appeals Board	5	0.050%	\$203	-	\$203	\$9	\$212
12001 Assessor	122	1.214%	\$4,942	-	\$4,942	\$213	\$5,155
12002 County Clerk-Recorder	204	2.030%	\$8,264	-	\$8,264	\$357	\$8,621
14001 Treasurer-Tax Collector	49	0.488%	\$1,985	-	\$1,985	\$86	\$2,071
17001 Registrar of Voters	49	0.488%	\$1,985	-	\$1,985	\$86	\$2,071
22001 District Attorney	196	1.951%	\$7,940	-	\$7,940	\$343	\$8,283
23001 Riv Co Dep of Child Supt Svcs	20	0.199%	\$810	-	\$810	\$35	\$845
24001 Public Defender	21	0.209%	\$851	-	\$851	\$37	\$888
25001 Sheriff Administration	117	1.164%	\$4,740	-	\$4,740	\$204	\$4,944
25002 Sheriff Support	2,979	29.648%	\$120,681	-	\$120,681	\$5,207	\$125,888
25003 Sheriff Patrol	1,964	19.546%	\$79,563	-	\$79,563	\$3,433	\$82,996
25004 Sheriff Correction	880	8.758%	\$35,649	-	\$35,649	\$1,538	\$37,187
25005 Sheriff Court Services	241	2.398%	\$9,763	-	\$9,763	\$421	\$10,184
25006 CAC Security	3	0.030%	\$122	-	\$122	\$5	\$127
25007 Ben Clark Training Center	47	0.468%	\$1,904	-	\$1,904	\$82	\$1,986
25010 Sheriff Coroner	25	0.249%	\$1,013	-	\$1,013	\$44	\$1,057
25011 Public Administration	2	0.020%	\$81	-	\$81	\$3	\$84
25051 Sheriff Cal-ID	16	0.159%	\$648	-	\$648	\$28	\$676

County of Riverside
OMB A-87 Cost Allocation Plan

13001 Auditor Controller
Schedule 4.6.3

Detail Allocations - Fixed Asset (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
25053 Sheriff Cal-Photo	1	0.010%	\$41	-	\$41	\$2	\$43
26001 Juvenile Hall	45	0.448%	\$1,823	-	\$1,823	\$79	\$1,902
26002 Probation	185	1.841%	\$7,494	-	\$7,494	\$323	\$7,817
26007 Administration & Support	21	0.209%	\$851	-	\$851	\$37	\$888
27002 Fire Protection	861	8.569%	\$34,880	-	\$34,880	\$1,505	\$36,385
27004 Fire Protection-Contract Svc	1	0.010%	\$41	-	\$41	\$2	\$43
28001 Agricultural Commissioner	9	0.090%	\$365	-	\$365	\$16	\$381
31201 Planning	6	0.060%	\$243	-	\$243	\$10	\$253
31401 Code Enforcement	9	0.090%	\$365	-	\$365	\$16	\$381
41001 MH-Public Guardian	7	0.070%	\$284	-	\$284	\$12	\$296
41002 Mental Health Treatment	168	1.672%	\$6,806	-	\$6,806	\$294	\$7,100
41003 Detention	3	0.030%	\$122	-	\$122	\$5	\$127
41004 MH Administration	126	1.254%	\$5,104	-	\$5,104	\$220	\$5,324
41005 Mental Health Substance Abuse	22	0.219%	\$891	-	\$891	\$38	\$929
42001 Public Health	233	2.319%	\$9,439	-	\$9,439	\$407	\$9,846
42002 California Childrens Services	3	0.030%	\$122	-	\$122	\$5	\$127
42004 Environmental Health	41	0.408%	\$1,661	-	\$1,661	\$72	\$1,733
42006 Animal Control Services	23	0.229%	\$932	-	\$932	\$40	\$972
42007 Public Health Ambulatory Care	33	0.328%	\$1,337	-	\$1,337	\$58	\$1,395
43002 Med Indigent Services Program	3	0.030%	\$122	-	\$122	\$5	\$127
43003 Correctional Health Systems	1	0.010%	\$41	-	\$41	\$2	\$43
54001 Veterans Services	2	0.020%	\$81	-	\$81	\$3	\$84
72005 EDA-Project Management	1	0.010%	\$41	-	\$41	\$2	\$43
72008 EDA-Capital Projects	1	0.010%	\$41	-	\$41	\$2	\$43
74001 Information Technology	1,238	12.321%	\$50,152	-	\$50,152	\$2,164	\$52,316
Subtotals	10,048	100.000%	\$407,051	-	\$407,051	\$17,539	\$424,590
Direct Billed						-	-
Total Full Functional Cost					\$407,051		\$424,590

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	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
11001 County Executive Office	2,287	0.210%	\$2,802	-	\$2,802	-	\$2,802
13001 Auditor Controller	17,790	1.631%	\$21,800	-	\$21,800	-	\$21,800
13002 Internal Audit Specialized Accounting	526	0.048%	\$645	-	\$645	\$28	\$673
13003 Payroll	893	0.082%	\$1,094	-	\$1,094	\$48	\$1,142
15001 County Counsel	6,937	0.636%	\$8,501	-	\$8,501	\$373	\$8,874
11301 Human Resources	4,290	0.393%	\$5,257	-	\$5,257	\$231	\$5,488
73001 Purchasing	1,586	0.145%	\$1,943	-	\$1,943	\$85	\$2,028
72001 EDA FM - Admin	5,235	0.480%	\$6,415	-	\$6,415	\$282	\$6,697
72006 EDA Energy	17,490	1.604%	\$21,432	-	\$21,432	\$941	\$22,373
72007 EDA Parking	3,868	0.355%	\$4,740	-	\$4,740	\$208	\$4,948
10001 Board of Supervisors	2,808	0.258%	\$3,441	-	\$3,441	\$151	\$3,592
10002 Assessment Appeals Board	759	0.070%	\$930	-	\$930	\$41	\$971
11003 Cont & Land Acq-ACO	64	0.006%	\$78	-	\$78	\$3	\$81
11009 Contrib To Trial Court Funding	524	0.048%	\$642	-	\$642	\$28	\$670
11010 Contribution to Other Funds	341	0.031%	\$418	-	\$418	\$18	\$436
11014 County Contrib to Hlth & MH	138	0.013%	\$169	-	\$169	\$7	\$176
11021 Interest on Trans & Teeter	125	0.011%	\$153	-	\$153	\$7	\$160
11029 Legislative-Admin Support	235	0.022%	\$288	-	\$288	\$13	\$301
11033 Confidential Court Orders	70	0.006%	\$86	-	\$86	\$4	\$90
11034 Teeter Debt Service	105	0.010%	\$129	-	\$129	\$6	\$135
11035 Mitigation Project Operation	446	0.041%	\$547	-	\$547	\$24	\$571
11036 Wc-Mshcp	94	0.009%	\$115	-	\$115	\$5	\$120
11037 Devel. Impact Fee Op Org	1,348	0.124%	\$1,652	-	\$1,652	\$73	\$1,725
11038 EO Subfund Operations	391	0.036%	\$479	-	\$479	\$21	\$500
11039 Court Facilities	254	0.023%	\$311	-	\$311	\$14	\$325
11040 Pension Obligation Bonds	546	0.050%	\$669	-	\$669	\$29	\$698
11042 Cap Imp Prg-Capital Projects	559	0.051%	\$685	-	\$685	\$30	\$715
11043 Court Reporting Transcripts	366	0.034%	\$448	-	\$448	\$20	\$468

County of Riverside
OMB A-87 Cost Allocation Plan

13001 Auditor Controller
Schedule 4.6.4

Detail Allocations - General Acctg (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
11044 Grand Jury Admin	711	0.065%	\$871	-	\$871	\$38	\$909
11050 Natl Pollutant Dschrg Elim Sys	312	0.029%	\$382	-	\$382	\$17	\$399
11051 Tobacco Settlement	48	0.004%	\$59	-	\$59	\$3	\$62
11060 Riv Co Low Income Health Prog	37	0.003%	\$45	-	\$45	\$2	\$47
11099 Indigent Defense	558	0.051%	\$684	-	\$684	\$30	\$714
11303 Air Quality Division	1,133	0.104%	\$1,388	-	\$1,388	\$61	\$1,449
11306 Delta Dental PPO	159	0.015%	\$195	-	\$195	\$9	\$204
11307 Property Insurance	282	0.026%	\$346	-	\$346	\$15	\$361
11308 Workers Compensation	8,914	0.817%	\$10,923	-	\$10,923	\$479	\$11,402
11309 Malpractice Insurance	720	0.066%	\$882	-	\$882	\$39	\$921
11310 Liability Insurance	2,889	0.265%	\$3,540	-	\$3,540	\$155	\$3,695
11311 Unemployment Insurance	100	0.009%	\$123	-	\$123	\$5	\$128
11312 STD Disability Insurance	112	0.010%	\$137	-	\$137	\$6	\$143
11313 Safety Loss Control	698	0.064%	\$855	-	\$855	\$38	\$893
11318 Temporary Assistance	1,210	0.111%	\$1,483	-	\$1,483	\$65	\$1,548
11320 Exclusive Provider Option	1,428	0.131%	\$1,750	-	\$1,750	\$77	\$1,827
11321 Internal Service Fund	97	0.009%	\$119	-	\$119	\$5	\$124
11322 Employee Assistance Services	637	0.058%	\$781	-	\$781	\$34	\$815
11325 Local Advantage Blythe Dental	108	0.010%	\$132	-	\$132	\$6	\$138
11326 Local Advantage Plus Dental	148	0.014%	\$181	-	\$181	\$8	\$189
11329 Occupational Health & Wellness	820	0.075%	\$1,005	-	\$1,005	\$44	\$1,049
11330 Wellness Program	256	0.023%	\$314	-	\$314	\$14	\$328
11501 CFD Assessment Dist Admin	449	0.041%	\$550	-	\$550	\$24	\$574
12001 Assessor	3,397	0.312%	\$4,163	-	\$4,163	\$183	\$4,346
12002 County Clerk-Recorder	6,366	0.584%	\$7,801	-	\$7,801	\$342	\$8,143
12003 Records Mgmt & Archives Program	1,558	0.143%	\$1,909	-	\$1,909	\$84	\$1,993
12004 CREST	1,115	0.102%	\$1,366	-	\$1,366	\$60	\$1,426
14001 Treasurer-Tax Collector	3,271	0.300%	\$4,008	-	\$4,008	\$176	\$4,184
17001 Registrar of Voters	15,009	1.376%	\$18,392	-	\$18,392	\$807	\$19,199
19001 AgencyAdministration	4,709	0.432%	\$5,770	-	\$5,770	\$253	\$6,023

County of Riverside
OMB A-87 Cost Allocation Plan

13001 Auditor Controller
Schedule 4.6.4

Detail Allocations - General Acctg (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
19002 HUD-CDBG Home Grants	4,076	0.374%	\$4,995	-	\$4,995	\$219	\$5,214
19003 Workforce Development	3,295	0.302%	\$4,038	-	\$4,038	\$177	\$4,215
19004 Housing Authority (County)	1,183	0.108%	\$1,450	-	\$1,450	\$64	\$1,514
19005 Single Family Revenue Bond	873	0.080%	\$1,070	-	\$1,070	\$47	\$1,117
19006 Home Grant Program	798	0.073%	\$978	-	\$978	\$43	\$1,021
19007 EDA/County Free Library	5,588	0.512%	\$6,848	-	\$6,848	\$301	\$7,149
19008 EDA/Community Centers	376	0.034%	\$461	-	\$461	\$20	\$481
19009 Successor Agency to the RDA	1,339	0.123%	\$1,641	-	\$1,641	\$72	\$1,713
19010 Economic Development	3,224	0.296%	\$3,951	-	\$3,951	\$173	\$4,124
19107 County Airports	3,300	0.303%	\$4,044	-	\$4,044	\$178	\$4,222
19201 Fair And National Date Fest	1,467	0.135%	\$1,798	-	\$1,798	\$79	\$1,877
19301 Edward Dean Museum	984	0.090%	\$1,206	-	\$1,206	\$53	\$1,259
22001 District Attorney	6,062	0.556%	\$7,428	-	\$7,428	\$326	\$7,754
22002 District Attorney Forensic	89	0.008%	\$109	-	\$109	\$5	\$114
23001 Riv Co Dep of Child Supt Svcs	3,270	0.300%	\$4,007	-	\$4,007	\$176	\$4,183
24001 Public Defender	2,719	0.249%	\$3,332	-	\$3,332	\$146	\$3,478
25001 Sheriff Administration	2,916	0.267%	\$3,573	-	\$3,573	\$157	\$3,730
25002 Sheriff Support	11,362	1.042%	\$13,923	-	\$13,923	\$611	\$14,534
25003 Sheriff Patrol	33,878	3.107%	\$41,514	-	\$41,514	\$1,822	\$43,336
25004 Sheriff Correction	17,783	1.631%	\$21,791	-	\$21,791	\$957	\$22,748
25005 Sheriff Court Services	3,012	0.276%	\$3,691	-	\$3,691	\$162	\$3,853
25006 CAC Security	757	0.069%	\$928	-	\$928	\$41	\$969
25007 Ben Clark Training Center	4,759	0.436%	\$5,832	-	\$5,832	\$256	\$6,088
25010 Sheriff Coroner	1,898	0.174%	\$2,326	-	\$2,326	\$102	\$2,428
25011 Public Administration	972	0.089%	\$1,191	-	\$1,191	\$52	\$1,243
25051 Sheriff Cal-ID	1,684	0.154%	\$2,064	-	\$2,064	\$91	\$2,155
25052 Sheriff Cal-DNA	113	0.010%	\$138	-	\$138	\$6	\$144
25053 Sheriff Cal-Photo	78	0.007%	\$96	-	\$96	\$4	\$100
26001 Juvenile Hall	8,349	0.766%	\$10,231	-	\$10,231	\$449	\$10,680
26002 Probation	22,054	2.022%	\$27,025	-	\$27,025	\$1,186	\$28,211

County of Riverside
OMB A-87 Cost Allocation Plan

13001 Auditor Controller
Schedule 4.6.4

Detail Allocations - General Acctg (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
26004 Court Placement Care	112	0.010%	\$137	-	\$137	\$6	\$143
26007 Administration & Support	4,012	0.368%	\$4,916	-	\$4,916	\$216	\$5,132
27001 Cont & Land Aqu-Fire	262	0.024%	\$321	-	\$321	\$14	\$335
27002 Fire Protection	22,308	2.046%	\$27,336	-	\$27,336	\$1,200	\$28,536
27004 Fire Protection-Contract Svc	2,732	0.251%	\$3,348	-	\$3,348	\$147	\$3,495
28001 Agricultural Commisioner	1,820	0.167%	\$2,230	-	\$2,230	\$98	\$2,328
29001 Local Agency Formation Comm	329	0.030%	\$403	-	\$403	\$18	\$421
31002 TLMA Administrative Services	4,205	0.386%	\$5,153	-	\$5,153	\$226	\$5,379
31003 Consolidated Counter Services	2,433	0.223%	\$2,981	-	\$2,981	\$131	\$3,112
31005 Environmental Programs	1,426	0.131%	\$1,747	-	\$1,747	\$77	\$1,824
31101 Building & Safety	3,824	0.351%	\$4,686	-	\$4,686	\$206	\$4,892
31201 Planning	7,284	0.668%	\$8,926	-	\$8,926	\$392	\$9,318
31301 Transportation	22,606	2.073%	\$27,701	-	\$27,701	\$1,216	\$28,917
31302 Surveyor	2,128	0.195%	\$2,608	-	\$2,608	\$114	\$2,722
31304 Supervisorial Dist No 4	268	0.025%	\$328	-	\$328	\$14	\$342
31305 Transportation Const Projects	8,382	0.769%	\$10,271	-	\$10,271	\$451	\$10,722
31307 Transportation Equipment	3,650	0.335%	\$4,473	-	\$4,473	\$196	\$4,669
31308 TLMA ALUC	1,654	0.152%	\$2,027	-	\$2,027	\$89	\$2,116
31401 Code Enforcement	4,714	0.432%	\$5,777	-	\$5,777	\$254	\$6,031
41001 MH-Public Guardian	920	0.084%	\$1,127	-	\$1,127	\$49	\$1,176
41002 Mental Health Treatment	24,006	2.201%	\$29,417	-	\$29,417	\$1,291	\$30,708
41003 Detention	1,300	0.119%	\$1,593	-	\$1,593	\$70	\$1,663
41004 MH Administration	5,025	0.461%	\$6,158	-	\$6,158	\$270	\$6,428
41005 Mental Health Substance Abuse	3,253	0.298%	\$3,986	-	\$3,986	\$175	\$4,161
42001 Public Health	55,437	5.084%	\$67,932	-	\$67,932	\$2,982	\$70,914
42002 California Childrens Services	1,958	0.180%	\$2,399	-	\$2,399	\$105	\$2,504
42004 Environmental Health	6,536	0.599%	\$8,009	-	\$8,009	\$352	\$8,361
42006 Animal Control Services	16,375	1.502%	\$20,066	-	\$20,066	\$881	\$20,947
42007 Public Health Ambulatory Care	11,743	1.077%	\$14,390	-	\$14,390	\$632	\$15,022
43001 Riv Co Regional Medical Center	227,782	20.889%	\$279,124	-	\$279,124	\$12,252	\$291,376

County of Riverside
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13001 Auditor Controller
Schedule 4.6.4

Detail Allocations - General Acctg (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
43002 Med Indigent Services Program	1,341	0.123%	\$1,643	-	\$1,643	\$72	\$1,715
45001 Department of Waste Resources	8,301	0.761%	\$10,172	-	\$10,172	\$447	\$10,619
51003 DPSS Categorical Aid	6,952	0.638%	\$8,519	-	\$8,519	\$374	\$8,893
51004 DPSS Other Aid	2,355	0.216%	\$2,886	-	\$2,886	\$127	\$3,013
51006 DPSS - Homeless	260	0.024%	\$319	-	\$319	\$14	\$333
52001 Local Initiative Admin DCA	1,871	0.172%	\$2,293	-	\$2,293	\$101	\$2,394
52002 DCA-Local Initiative Program	1,470	0.135%	\$1,801	-	\$1,801	\$79	\$1,880
52003 DCA-Other Programs	787	0.072%	\$964	-	\$964	\$42	\$1,006
53001 Office of Aging-Title III	10,483	0.961%	\$12,846	-	\$12,846	\$564	\$13,410
54001 Veterans Services	959	0.088%	\$1,175	-	\$1,175	\$52	\$1,227
63001 Cooperative Extension	776	0.071%	\$951	-	\$951	\$42	\$993
72002 EDA-Custodial Services	26,550	2.435%	\$32,534	-	\$32,534	\$1,428	\$33,962
72003 EDA-Maintenance Services	63,759	5.847%	\$78,130	-	\$78,130	\$3,430	\$81,560
72004 EDA-Real Estate	33,481	3.070%	\$41,028	-	\$41,028	\$1,801	\$42,829
72005 EDA-Project Management	14,793	1.357%	\$18,127	-	\$18,127	\$796	\$18,923
72008 EDA-Capital Projects	8,118	0.744%	\$9,948	-	\$9,948	\$437	\$10,385
73003 Printing Services	1,287	0.118%	\$1,577	-	\$1,577	\$69	\$1,646
73004 Supply Services	1,445	0.133%	\$1,771	-	\$1,771	\$78	\$1,849
73005 Fleet Services	6,748	0.619%	\$8,269	-	\$8,269	\$363	\$8,632
73006 Central Mail Services	718	0.066%	\$880	-	\$880	\$39	\$919
73007 AB2766 Air Quality	176	0.016%	\$216	-	\$216	\$9	\$225
74001 Information Technology	67,530	6.193%	\$82,751	-	\$82,751	\$3,632	\$86,383
74006 RCIT Communications Solutions	8,064	0.740%	\$9,882	-	\$9,882	\$434	\$10,316
74009 RCIT Geographical Info System	1,275	0.117%	\$1,562	-	\$1,562	\$69	\$1,631
931104 Regnl Parks & Open-Space Dist	23,435	2.149%	\$28,717	(\$1,127)	\$27,590	\$1,261	\$28,851
933201 Riverside County Trans Comm	404	0.037%	\$495	-	\$495	\$22	\$517
937001 Van Horn Regional Treatment	74	0.007%	\$91	-	\$91	\$4	\$95
938001 RCCFC - Agency	1,218	0.112%	\$1,493	(\$112)	\$1,381	\$66	\$1,447
943001 WRMD Operations	96	0.009%	\$118	-	\$118	\$5	\$123
947200 Flood Cont Dist Admin	33,869	3.106%	\$41,503	-	\$41,503	\$1,822	\$43,325

County of Riverside
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13001 Auditor Controller
Schedule 4.6.4

Detail Allocations - General Acctg (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
960001 Law Library	168	0.015%	\$206	(\$22)	\$184	\$9	\$193
900101-915301 Various CSAs	12,384	1.136%	\$15,175	-	\$15,175	\$666	\$15,841
00 All Other	25,242	2.315%	\$30,932	-	\$30,932	\$1,358	\$32,290
Subtotals	1,090,457	100.000%	\$1,336,246	(\$1,261)	\$1,334,985	\$57,575	\$1,392,560
Direct Billed					\$1,261		\$1,261
Total Full Functional Cost					\$1,336,246		\$1,393,821

Allocation Basis: # of Journal Lines per department

County of Riverside
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Detail Allocations - Internal Audit Support

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
13002 Internal Audit Specialized Accounting	100	100.000%	\$196,363	(\$189,729)	\$6,634	\$8,461	\$15,095
Subtotals	100	100.000%	\$196,363	(\$189,729)	\$6,634	\$8,461	\$15,095
Direct Billed					\$189,729		\$189,729
Total Full Functional Cost					\$196,363		\$204,824

Allocation Basis: Direct Identified

County of Riverside
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13001 Auditor Controller
Schedule 4.6.6

Detail Allocations - Internal Audit /Specialized Acctg Supt

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
13002 Internal Audit Specialized Accounting	100	100.000%	\$39,273	-	\$39,273	\$1,692	\$40,965
Subtotals	100	100.000%	\$39,273	-	\$39,273	\$1,692	\$40,965
Direct Billed						-	-
Total Full Functional Cost					\$39,273		\$40,965

Allocation Basis: Direct Identified

County of Riverside
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13001 Auditor Controller
Schedule 4.6.7

Detail Allocations - Internal Payroll Support

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
13003 Payroll	100	100.000%	\$442,454	(\$452,727)	(\$10,273)	\$19,064	\$8,791
Subtotals	100	100.000%	\$442,454	(\$452,727)	(\$10,273)	\$19,064	\$8,791
Direct Billed					\$452,727		\$452,727
Total Full Functional Cost					\$442,454		\$461,518

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	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
43001 Riv Co Regional Medical Center	29,400	39.805%	\$29,668	(\$29,400)	\$268	\$1,278	\$1,546
45001 Department of Waste Resources	11,200	15.164%	\$11,302	(\$11,200)	\$102	\$487	\$589
73007 AB2766 Air Quality	5,370	7.271%	\$5,419	(\$5,370)	\$49	\$233	\$282
937001 Van Horn Regional Treatment	5,570	7.541%	\$5,621	(\$5,570)	\$51	\$242	\$293
00 All Other	22,320	30.219%	\$22,523	(\$22,320)	\$203	\$970	\$1,173
2nd Alloc Remains	-	-	-	-	-	\$1	\$1
Subtotals	73,860	100.000%	\$74,533	(\$73,860)	\$673	\$3,211	\$3,884
Direct Billed					\$73,860		\$73,860
Total Full Functional Cost					\$74,533		\$77,744

Allocation Basis: Direct Identified

County of Riverside
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Schedule 4.6.9

Detail Allocations - DPSS Administration

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
51001 DPSS Administration	100	100.000%	\$148,985	(\$147,640)	\$1,345	\$6,419	\$7,764
Subtotals	100	100.000%	\$148,985	(\$147,640)	\$1,345	\$6,419	\$7,764
Direct Billed					\$147,640		\$147,640
Total Full Functional Cost					\$148,985		\$155,404

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 Preparation	Claims & Disb	Fixed Asset	General Acctg	Internal Audit Support	Internal Audit /Specialized Acctg Supt
11001 County Executive Office	\$3,912	\$497	\$531	\$81	\$2,802	-	-
13001 Auditor Controller	\$122,016	\$728	\$99,042	\$446	\$21,800	-	-
13002 Internal Audit Specialized Accounting	\$57,062	\$132	\$197	-	\$673	\$15,095	\$40,965
13003 Payroll	\$10,532	\$232	\$240	\$127	\$1,142	-	-
15001 County Counsel	\$12,483	\$1,191	\$2,080	\$338	\$8,874	-	-
11301 Human Resources	\$10,757	\$2,099	\$2,959	\$212	\$5,488	-	-
73001 Purchasing	\$3,059	\$319	\$627	\$84	\$2,028	-	-
72001 EDA FM - Admin	\$9,676	\$456	\$1,721	\$803	\$6,697	-	-
72006 EDA Energy	\$72,926	\$3,055	\$47,371	\$127	\$22,373	-	-
72007 EDA Parking	\$6,048	\$178	\$879	\$43	\$4,948	-	-
Subtotal for CSD	\$308,471	\$8,888	\$155,647	\$2,259	\$76,825	\$15,095	\$40,965
10001 Board of Supervisors	\$9,356	\$734	\$4,565	\$465	\$3,592	-	-
10002 Assessment Appeals Board	\$2,073	\$81	\$810	\$212	\$971	-	-
11003 Cont & Land Acq-ACO	\$96	-	\$15	-	\$81	-	-
11009 Contrib To Trial Court Funding	\$694	-	\$24	-	\$670	-	-
11010 Contribution to Other Funds	\$602	\$87	\$79	-	\$436	-	-
11014 County Contrib to Hlth & MH	\$176	-	-	-	\$176	-	-
11021 Interest on Trans & Teeter	\$167	\$6	-	-	\$160	-	-
11029 Legislative-Admin Support	\$1,215	\$248	\$666	-	\$301	-	-
11033 Confidential Court Orders	\$188	\$48	\$50	-	\$90	-	-
11034 Teeter Debt Service	\$139	-	\$5	-	\$135	-	-
11035 Mitigation Project Operation	\$571	-	-	-	\$571	-	-
11036 Wc-Mshcp	\$415	\$295	-	-	\$120	-	-
11037 Devel. Impact Fee Op Org	\$1,870	\$100	\$45	-	\$1,725	-	-
11038 EO Subfund Operations	\$602	\$55	\$47	-	\$500	-	-

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Summary of Allocated Costs (continued)

Department	Total	Budget Preparation	Claims & Disb	Fixed Asset	General Acctg	Internal Audit Support	Internal Audit /Specialized Acctg Supt
11039 Court Facilities	\$843	\$195	\$323	-	\$325	-	-
11040 Pension Obligation Bonds	\$698	-	-	-	\$698	-	-
11042 Cap Imp Prg-Capital Projects	\$724	-	\$9	-	\$715	-	-
11043 Court Reporting Transcripts	\$2,314	\$131	\$1,714	-	\$468	-	-
11044 Grand Jury Admin	\$2,995	\$42	\$2,044	-	\$909	-	-
11050 Natl Pollutant Dschrg Elim Sys	\$542	\$107	\$36	-	\$399	-	-
11051 Tobacco Settlement	\$62	-	-	-	\$62	-	-
11060 Riv Co Low Income Health Prog	\$8,057	\$28	\$7,981	-	\$47	-	-
11099 Indigent Defense	\$2,904	\$1,052	\$1,139	-	\$714	-	-
11303 Air Quality Division	\$1,621	\$51	\$121	-	\$1,449	-	-
11306 Delta Dental PPO	\$436	\$45	\$187	-	\$204	-	-
11307 Property Insurance	\$1,031	\$664	\$7	-	\$361	-	-
11308 Workers Compensation	\$103,957	\$758	\$91,797	-	\$11,402	-	-
11309 Malpractice Insurance	\$2,683	\$202	\$1,559	-	\$921	-	-
11310 Liability Insurance	\$14,642	\$993	\$9,953	-	\$3,695	-	-
11311 Unemployment Insurance	\$209	\$19	\$62	-	\$128	-	-
11312 STD Disability Insurance	\$245	\$28	\$73	-	\$143	-	-
11313 Safety Loss Control	\$1,410	\$201	\$316	-	\$893	-	-
11314 LTD Insurance ISF	\$109	-	\$109	-	-	-	-
11318 Temporary Assistance	\$2,341	\$377	\$416	-	\$1,548	-	-
11320 Exclusive Provider Option	\$42,913	\$1,623	\$39,463	-	\$1,827	-	-
11321 Internal Service Fund	\$154	-	\$31	-	\$124	-	-
11322 Employee Assistance Services	\$1,236	\$129	\$292	-	\$815	-	-
11325 Local Advantage Blythe Dental	\$222	-	\$83	-	\$138	-	-
11326 Local Advantage Plus Dental	\$298	\$6	\$103	-	\$189	-	-
11329 Occupational Health & Wellness	\$2,194	\$338	\$808	-	\$1,049	-	-
11330 Wellness Program	\$545	\$120	\$97	-	\$328	-	-
11501 CFD Assessment Dist Admin	\$729	\$60	\$95	-	\$574	-	-
12001 Assessor	\$14,627	\$2,414	\$2,711	\$5,155	\$4,346	-	-
12002 County Clerk-Recorder	\$25,533	\$1,632	\$7,137	\$8,621	\$8,143	-	-

County of Riverside
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Summary of Allocated Costs (continued)

Department	Total	Budget Preparation	Claims & Disb	Fixed Asset	General Acctg	Internal Audit Support	Internal Audit /Specialized Acctg Supt
12003 Records Mgmt & Archives Program	\$3,747	\$164	\$1,590	-	\$1,993	-	-
12004 CREST	\$2,781	\$508	\$846	-	\$1,426	-	-
14001 Treasurer-Tax Collector	\$33,648	\$1,265	\$26,128	\$2,071	\$4,184	-	-
17001 Registrar of Voters	\$36,087	\$864	\$13,953	\$2,071	\$19,199	-	-
19001 AgencyAdministration	\$7,103	\$364	\$715	-	\$6,023	-	-
19002 HUD-CDBG Home Grants	\$7,900	\$41	\$2,645	-	\$5,214	-	-
19003 Workforce Development	\$10,265	\$1,494	\$4,556	-	\$4,215	-	-
19004 Housing Authority (County)	\$2,687	\$1,069	\$105	-	\$1,514	-	-
19005 Single Family Revenue Bond	\$2,112	\$428	\$568	-	\$1,117	-	-
19006 Home Grant Program	\$1,484	\$33	\$430	-	\$1,021	-	-
19007 EDA/County Free Library	\$10,156	\$700	\$2,308	-	\$7,149	-	-
19008 EDA/Community Centers	\$1,040	\$3	\$556	-	\$481	-	-
19009 Successor Agency to the RDA	\$2,446	\$170	\$563	-	\$1,713	-	-
19010 Economic Development	\$5,851	\$361	\$1,366	-	\$4,124	-	-
19107 County Airports	\$7,761	\$233	\$3,306	-	\$4,222	-	-
19201 Fair And National Date Fest	\$5,289	\$372	\$3,040	-	\$1,877	-	-
19301 Edward Dean Museum	\$1,932	\$32	\$642	-	\$1,259	-	-
22001 District Attorney	\$41,444	\$10,679	\$14,727	\$8,283	\$7,754	-	-
22002 District Attorney Forensic	\$554	\$47	\$393	-	\$114	-	-
23001 Riv Co Dep of Child Supt Svcs	\$12,809	\$3,510	\$4,271	\$845	\$4,183	-	-
24001 Public Defender	\$13,103	\$3,575	\$5,162	\$888	\$3,478	-	-
25001 Sheriff Administration	\$12,811	\$1,254	\$2,883	\$4,944	\$3,730	-	-
25002 Sheriff Support	\$154,398	\$4,303	\$9,672	\$125,888	\$14,534	-	-
25003 Sheriff Patrol	\$200,618	\$31,200	\$43,085	\$82,996	\$43,336	-	-
25004 Sheriff Correction	\$111,946	\$20,335	\$31,675	\$37,187	\$22,748	-	-
25005 Sheriff Court Services	\$19,658	\$2,798	\$2,823	\$10,184	\$3,853	-	-
25006 CAC Security	\$1,322	\$65	\$161	\$127	\$969	-	-
25007 Ben Clark Training Center	\$15,143	\$1,311	\$5,758	\$1,986	\$6,088	-	-
25010 Sheriff Coroner	\$6,619	\$926	\$2,208	\$1,057	\$2,428	-	-
25011 Public Administration	\$3,090	\$166	\$1,597	\$84	\$1,243	-	-

County of Riverside
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13001 Auditor Controller
Schedule 4.7

Summary of Allocated Costs (continued)

Department	Total	Budget Preparation	Claims & Disb	Fixed Asset	General Acctg	Internal Audit Support	Internal Audit /Specialized Acctg Supt
25051 Sheriff Cal-ID	\$4,154	\$410	\$913	\$676	\$2,155	-	-
25052 Sheriff Cal-DNA	\$229	\$83	\$2	-	\$144	-	-
25053 Sheriff Cal-Photo	\$213	\$14	\$57	\$43	\$100	-	-
26001 Juvenile Hall	\$53,450	\$3,440	\$37,429	\$1,902	\$10,680	-	-
26002 Probation	\$53,299	\$4,715	\$12,555	\$7,817	\$28,211	-	-
26004 Court Placement Care	\$608	-	\$464	-	\$143	-	-
26007 Administration & Support	\$10,162	\$1,024	\$3,118	\$888	\$5,132	-	-
27001 Cont & Land Aqu-Fire	\$362	\$18	\$9	-	\$335	-	-
27002 Fire Protection	\$139,767	\$11,595	\$63,251	\$36,385	\$28,536	-	-
27004 Fire Protection-Contract Svc	\$26,173	\$8,020	\$14,616	\$43	\$3,495	-	-
28001 Agricultural Commisioner	\$3,926	\$528	\$689	\$381	\$2,328	-	-
29001 Local Agency Formation Comm	\$945	\$75	\$449	-	\$421	-	-
31002 TLMA Administrative Services	\$6,778	\$682	\$718	-	\$5,379	-	-
31003 Consolidated Counter Services	\$14,758	\$197	\$11,448	-	\$3,112	-	-
31005 Environmental Programs	\$2,162	\$75	\$262	-	\$1,824	-	-
31101 Building & Safety	\$9,646	\$531	\$4,223	-	\$4,892	-	-
31201 Planning	\$21,769	\$520	\$11,679	\$253	\$9,318	-	-
31301 Transportation	\$74,740	\$4,693	\$41,130	-	\$28,917	-	-
31302 Surveyor	\$3,743	\$390	\$632	-	\$2,722	-	-
31304 Supervisorial Dist No 4	\$409	\$64	\$2	-	\$342	-	-
31305 Transportation Const Projects	\$31,703	\$14,497	\$6,484	-	\$10,722	-	-
31307 Transportation Equipment	\$17,931	\$576	\$12,686	-	\$4,669	-	-
31308 TLMA ALUC	\$2,860	\$41	\$703	-	\$2,116	-	-
31401 Code Enforcement	\$10,161	\$1,088	\$2,662	\$381	\$6,031	-	-
41001 MH-Public Guardian	\$3,300	\$471	\$1,357	\$296	\$1,176	-	-
41002 Mental Health Treatment	\$94,487	\$13,394	\$43,285	\$7,100	\$30,708	-	-
41003 Detention	\$3,349	\$829	\$730	\$127	\$1,663	-	-
41004 MH Administration	\$19,243	\$3,113	\$4,378	\$5,324	\$6,428	-	-
41005 Mental Health Substance Abuse	\$10,909	\$1,262	\$4,556	\$929	\$4,161	-	-
42001 Public Health	\$117,307	\$7,271	\$29,275	\$9,846	\$70,914	-	-

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Summary of Allocated Costs (continued)

Department	Total	Budget Preparation	Claims & Disb	Fixed Asset	General Acctg	Internal Audit Support	Internal Audit /Specialized Acctg Supt
42002 California Childrens Services	\$6,446	\$1,851	\$1,963	\$127	\$2,504	-	-
42004 Environmental Health	\$18,616	\$2,478	\$6,044	\$1,733	\$8,361	-	-
42006 Animal Control Services	\$40,315	\$2,164	\$16,233	\$972	\$20,947	-	-
42007 Public Health Ambulatory Care	\$31,640	\$3,233	\$11,990	\$1,395	\$15,022	-	-
43001 Riv Co Regional Medical Center	\$479,884	\$44,077	\$142,884	-	\$291,376	-	-
43002 Med Indigent Services Program	\$37,379	\$266	\$35,271	\$127	\$1,715	-	-
43003 Correctional Health Systems	\$4,313	\$2,676	\$1,594	\$43	-	-	-
45001 Department of Waste Resources	\$53,235	\$5,349	\$36,678	-	\$10,619	-	-
51001 DPSS Administration	\$7,764	-	-	-	-	-	-
51003 DPSS Categorical Aid	\$10,186	-	\$1,293	-	\$8,893	-	-
51004 DPSS Other Aid	\$3,139	-	\$126	-	\$3,013	-	-
51006 DPSS - Homeless	\$705	\$20	\$352	-	\$333	-	-
52001 Local Initiative Admin DCA	\$4,626	\$189	\$2,044	-	\$2,394	-	-
52002 DCA-Local Initiative Program	\$5,095	\$241	\$2,973	-	\$1,880	-	-
52003 DCA-Other Programs	\$1,450	\$56	\$387	-	\$1,006	-	-
53001 Office of Aging-Title III	\$24,129	\$725	\$9,994	-	\$13,410	-	-
54001 Veterans Services	\$1,866	\$123	\$432	\$84	\$1,227	-	-
63001 Cooperative Extension	\$1,480	\$59	\$428	-	\$993	-	-
72002 EDA-Custodial Services	\$36,946	\$1,190	\$1,794	-	\$33,962	-	-
72003 EDA-Maintenance Services	\$124,400	\$2,191	\$40,649	-	\$81,560	-	-
72004 EDA-Real Estate	\$59,500	\$6,310	\$10,362	-	\$42,829	-	-
72005 EDA-Project Management	\$21,459	\$718	\$1,775	\$43	\$18,923	-	-
72008 EDA-Capital Projects	\$14,652	\$25	\$4,200	\$43	\$10,385	-	-
73003 Printing Services	\$4,940	\$303	\$2,990	-	\$1,646	-	-
73004 Supply Services	\$7,417	\$1,652	\$3,917	-	\$1,849	-	-
73005 Fleet Services	\$39,303	\$2,033	\$28,638	-	\$8,632	-	-
73006 Central Mail Services	\$3,328	\$320	\$2,089	-	\$919	-	-
73007 AB2766 Air Quality	\$589	\$23	\$60	-	\$225	-	-
74001 Information Technology	\$156,426	\$6,946	\$10,780	\$52,316	\$86,383	-	-
74006 RCIT Communications Solutions	\$16,880	\$1,046	\$5,519	-	\$10,316	-	-

County of Riverside
OMB A-87 Cost Allocation Plan

13001 Auditor Controller
Schedule 4.7

Summary of Allocated Costs (continued)

Department	Total	Budget Preparation	Claims & Disb	Fixed Asset	General Acctg	Internal Audit Support	Internal Audit /Specialized Acctg Supt
74009 RCIT Geographical Info System	\$1,943	\$168	\$144	-	\$1,631	-	-
931104 Regnl Parks & Open-Space Dist	\$42,869	\$1,961	\$12,057	-	\$28,851	-	-
933201 Riverside County Trans Comm	\$605	-	\$88	-	\$517	-	-
937001 Van Horn Regional Treatment	\$411	\$4	\$19	-	\$95	-	-
938001 RCCFC - Agency	\$2,324	\$2,260	(\$1,383)	-	\$1,447	-	-
943001 WRMD Operations	\$123	-	-	-	\$123	-	-
947200 Flood Cont Dist Admin	\$67,235	\$869	\$23,041	-	\$43,325	-	-
960001 Law Library	\$45	\$124	(\$271)	-	\$193	-	-
900101-915301 Various CSAs	\$30,506	\$785	\$13,880	-	\$15,841	-	-
00 All Other	\$48,174	\$150	\$14,562	-	\$32,290	-	-
2nd Alloc Remains	\$9	\$5	\$3	-	-	-	-
Totals	\$3,449,605	\$282,234	\$1,273,716	\$424,591	\$1,392,565	\$15,095	\$40,965
Direct Billed	\$900,556	-	\$35,339	-	\$1,261	\$189,729	-
Total Full Functional Cost	\$4,350,161	\$282,234	\$1,309,055	\$424,591	\$1,393,826	\$204,824	\$40,965
Less Direct Billed	(\$900,556)	-	(\$35,339)	-	(\$1,261)	(\$189,729)	-
Less CSD Amounts	(\$308,471)	(\$8,888)	(\$155,647)	(\$2,259)	(\$76,825)	(\$15,095)	(\$40,965)
Total Receiving Department Allocation	\$3,141,135	\$273,346	\$1,118,069	\$422,333	\$1,315,740	-	-

County of Riverside
OMB A-87 Cost Allocation Plan

13001 Auditor Controller
Schedule 4.7

Summary of Allocated Costs (continued)

Department	Total	Internal Payroll Support	External Audit	DPSS Administration	Property Tax/ Unallowable
11001 County Executive Office	\$3,912	-	-	-	-
13001 Auditor Controller	\$122,016	-	-	-	-
13002 Internal Audit Specialized Accounting	\$57,062	-	-	-	-
13003 Payroll	\$10,532	\$8,791	-	-	-
15001 County Counsel	\$12,483	-	-	-	-
11301 Human Resources	\$10,757	-	-	-	-
73001 Purchasing	\$3,059	-	-	-	-
72001 EDA FM - Admin	\$9,676	-	-	-	-
72006 EDA Energy	\$72,926	-	-	-	-
72007 EDA Parking	\$6,048	-	-	-	-
Subtotal for CSD	\$308,471	\$8,791	-	-	-
10001 Board of Supervisors	\$9,356	-	-	-	-
10002 Assessment Appeals Board	\$2,073	-	-	-	-
11003 Cont & Land Acq-ACO	\$96	-	-	-	-
11009 Contrib To Trial Court Funding	\$694	-	-	-	-
11010 Contribution to Other Funds	\$602	-	-	-	-
11014 County Contrib to Hlth & MH	\$176	-	-	-	-
11021 Interest on Trans & Teeter	\$167	-	-	-	-
11029 Legislative-Admin Support	\$1,215	-	-	-	-
11033 Confidential Court Orders	\$188	-	-	-	-
11034 Teeter Debt Service	\$139	-	-	-	-
11035 Mitigation Project Operation	\$571	-	-	-	-
11036 Wc-Mshcp	\$415	-	-	-	-
11037 Devel. Impact Fee Op Org	\$1,870	-	-	-	-
11038 EO Subfund Operations	\$602	-	-	-	-

County of Riverside
OMB A-87 Cost Allocation Plan

13001 Auditor Controller
Schedule 4.7

Summary of Allocated Costs (continued)

Department	Total	Internal Payroll Support	External Audit	DPSS Administration	Property Tax/ Unallowable
11039 Court Facilities	\$843	-	-	-	-
11040 Pension Obligation Bonds	\$698	-	-	-	-
11042 Cap Imp Prg-Capital Projects	\$724	-	-	-	-
11043 Court Reporting Transcripts	\$2,314	-	-	-	-
11044 Grand Jury Admin	\$2,995	-	-	-	-
11050 Natl Pollutant Dschrg Elim Sys	\$542	-	-	-	-
11051 Tobacco Settlement	\$62	-	-	-	-
11060 Riv Co Low Income Health Prog	\$8,057	-	-	-	-
11099 Indigent Defense	\$2,904	-	-	-	-
11303 Air Quality Division	\$1,621	-	-	-	-
11306 Delta Dental PPO	\$436	-	-	-	-
11307 Property Insurance	\$1,031	-	-	-	-
11308 Workers Compensation	\$103,957	-	-	-	-
11309 Malpractice Insurance	\$2,683	-	-	-	-
11310 Liability Insurance	\$14,642	-	-	-	-
11311 Unemployment Insurance	\$209	-	-	-	-
11312 STD Disability Insurance	\$245	-	-	-	-
11313 Safety Loss Control	\$1,410	-	-	-	-
11314 LTD Insurance ISF	\$109	-	-	-	-
11318 Temporary Assistance	\$2,341	-	-	-	-
11320 Exclusive Provider Option	\$42,913	-	-	-	-
11321 Internal Service Fund	\$154	-	-	-	-
11322 Employee Assistance Services	\$1,236	-	-	-	-
11325 Local Advantage Blythe Dental	\$222	-	-	-	-
11326 Local Advantage Plus Dental	\$298	-	-	-	-
11329 Occupational Health & Wellness	\$2,194	-	-	-	-
11330 Wellness Program	\$545	-	-	-	-
11501 CFD Assessment Dist Admin	\$729	-	-	-	-
12001 Assessor	\$14,627	-	-	-	-
12002 County Clerk-Recorder	\$25,533	-	-	-	-

County of Riverside
OMB A-87 Cost Allocation Plan

13001 Auditor Controller
Schedule 4.7

Summary of Allocated Costs (continued)

Department	Total	Internal Payroll Support	External Audit	DPSS Administration	Property Tax/ Unallowable
12003 Records Mgmt & Archives Program	\$3,747	-	-	-	-
12004 CREST	\$2,781	-	-	-	-
14001 Treasurer-Tax Collector	\$33,648	-	-	-	-
17001 Registrar of Voters	\$36,087	-	-	-	-
19001 AgencyAdministration	\$7,103	-	-	-	-
19002 HUD-CDBG Home Grants	\$7,900	-	-	-	-
19003 Workforce Development	\$10,265	-	-	-	-
19004 Housing Authority (County)	\$2,687	-	-	-	-
19005 Single Family Revenue Bond	\$2,112	-	-	-	-
19006 Home Grant Program	\$1,484	-	-	-	-
19007 EDA/County Free Library	\$10,156	-	-	-	-
19008 EDA/Community Centers	\$1,040	-	-	-	-
19009 Successor Agency to the RDA	\$2,446	-	-	-	-
19010 Economic Development	\$5,851	-	-	-	-
19107 County Airports	\$7,761	-	-	-	-
19201 Fair And National Date Fest	\$5,289	-	-	-	-
19301 Edward Dean Museum	\$1,932	-	-	-	-
22001 District Attorney	\$41,444	-	-	-	-
22002 District Attorney Forensic	\$554	-	-	-	-
23001 Riv Co Dep of Child Supt Svcs	\$12,809	-	-	-	-
24001 Public Defender	\$13,103	-	-	-	-
25001 Sheriff Administration	\$12,811	-	-	-	-
25002 Sheriff Support	\$154,398	-	-	-	-
25003 Sheriff Patrol	\$200,618	-	-	-	-
25004 Sheriff Correction	\$111,946	-	-	-	-
25005 Sheriff Court Services	\$19,658	-	-	-	-
25006 CAC Security	\$1,322	-	-	-	-
25007 Ben Clark Training Center	\$15,143	-	-	-	-
25010 Sheriff Coroner	\$6,619	-	-	-	-
25011 Public Administration	\$3,090	-	-	-	-

County of Riverside
OMB A-87 Cost Allocation Plan

13001 Auditor Controller
Schedule 4.7

Summary of Allocated Costs (continued)

Department	Total	Internal Payroll Support	External Audit	DPSS Administration	Property Tax/ Unallowable
25051 Sheriff Cal-ID	\$4,154	-	-	-	-
25052 Sheriff Cal-DNA	\$229	-	-	-	-
25053 Sheriff Cal-Photo	\$213	-	-	-	-
26001 Juvenile Hall	\$53,450	-	-	-	-
26002 Probation	\$53,299	-	-	-	-
26004 Court Placement Care	\$608	-	-	-	-
26007 Administration & Support	\$10,162	-	-	-	-
27001 Cont & Land Aqu-Fire	\$362	-	-	-	-
27002 Fire Protection	\$139,767	-	-	-	-
27004 Fire Protection-Contract Svc	\$26,173	-	-	-	-
28001 Agricultural Commisioner	\$3,926	-	-	-	-
29001 Local Agency Formation Comm	\$945	-	-	-	-
31002 TLMA Administrative Services	\$6,778	-	-	-	-
31003 Consolidated Counter Services	\$14,758	-	-	-	-
31005 Environmental Programs	\$2,162	-	-	-	-
31101 Building & Safety	\$9,646	-	-	-	-
31201 Planning	\$21,769	-	-	-	-
31301 Transportation	\$74,740	-	-	-	-
31302 Surveyor	\$3,743	-	-	-	-
31304 Supervisorial Dist No 4	\$409	-	-	-	-
31305 Transportation Const Projects	\$31,703	-	-	-	-
31307 Transportation Equipment	\$17,931	-	-	-	-
31308 TLMA ALUC	\$2,860	-	-	-	-
31401 Code Enforcement	\$10,161	-	-	-	-
41001 MH-Public Guardian	\$3,300	-	-	-	-
41002 Mental Health Treatment	\$94,487	-	-	-	-
41003 Detention	\$3,349	-	-	-	-
41004 MH Administration	\$19,243	-	-	-	-
41005 Mental Health Substance Abuse	\$10,909	-	-	-	-
42001 Public Health	\$117,307	-	-	-	-

County of Riverside
OMB A-87 Cost Allocation Plan

13001 Auditor Controller
Schedule 4.7

Summary of Allocated Costs (continued)

Department	Total	Internal Payroll Support	External Audit	DPSS Administration	Property Tax/ Unallowable
42002 California Childrens Services	\$6,446	-	-	-	-
42004 Environmental Health	\$18,616	-	-	-	-
42006 Animal Control Services	\$40,315	-	-	-	-
42007 Public Health Ambulatory Care	\$31,640	-	-	-	-
43001 Riv Co Regional Medical Center	\$479,884	-	\$1,546	-	-
43002 Med Indigent Services Program	\$37,379	-	-	-	-
43003 Correctional Health Systems	\$4,313	-	-	-	-
45001 Department of Waste Resources	\$53,235	-	\$589	-	-
51001 DPSS Administration	\$7,764	-	-	\$7,764	-
51003 DPSS Categorical Aid	\$10,186	-	-	-	-
51004 DPSS Other Aid	\$3,139	-	-	-	-
51006 DPSS - Homeless	\$705	-	-	-	-
52001 Local Initiative Admin DCA	\$4,626	-	-	-	-
52002 DCA-Local Initiative Program	\$5,095	-	-	-	-
52003 DCA-Other Programs	\$1,450	-	-	-	-
53001 Office of Aging-Title III	\$24,129	-	-	-	-
54001 Veterans Services	\$1,866	-	-	-	-
63001 Cooperative Extension	\$1,480	-	-	-	-
72002 EDA-Custodial Services	\$36,946	-	-	-	-
72003 EDA-Maintenance Services	\$124,400	-	-	-	-
72004 EDA-Real Estate	\$59,500	-	-	-	-
72005 EDA-Project Management	\$21,459	-	-	-	-
72008 EDA-Capital Projects	\$14,652	-	-	-	-
73003 Printing Services	\$4,940	-	-	-	-
73004 Supply Services	\$7,417	-	-	-	-
73005 Fleet Services	\$39,303	-	-	-	-
73006 Central Mail Services	\$3,328	-	-	-	-
73007 AB2766 Air Quality	\$589	-	\$282	-	-
74001 Information Technology	\$156,426	-	-	-	-
74006 RCIT Communications Solutions	\$16,880	-	-	-	-

County of Riverside
OMB A-87 Cost Allocation Plan

13001 Auditor Controller
Schedule 4.7

Summary of Allocated Costs (continued)

Department	Total	Internal Payroll Support	External Audit	DPSS Administration	Property Tax/ Unallowable
74009 RCIT Geographical Info System	\$1,943	-	-	-	-
931104 Regnl Parks & Open-Space Dist	\$42,869	-	-	-	-
933201 Riverside County Trans Comm	\$605	-	-	-	-
937001 Van Horn Regional Treatment	\$411	-	\$293	-	-
938001 RCCFC - Agency	\$2,324	-	-	-	-
943001 WRMD Operations	\$123	-	-	-	-
947200 Flood Cont Dist Admin	\$67,235	-	-	-	-
960001 Law Library	\$45	-	-	-	-
900101-915301 Various CSAs	\$30,506	-	-	-	-
00 All Other	\$48,174	-	\$1,173	-	-
2nd Alloc Remains	\$9	-	\$1	-	-
Totals	\$3,449,605	\$8,791	\$3,884	\$7,764	-
Direct Billed	\$900,556	\$452,727	\$73,860	\$147,640	-
Total Full Functional Cost	\$4,350,161	\$461,518	\$77,744	\$155,404	-
Less Direct Billed	(\$900,556)	(\$452,727)	(\$73,860)	(\$147,640)	-
Less CSD Amounts	(\$308,471)	(\$8,791)	-	-	-
Total Receiving Department Allocation	\$3,141,135	-	\$3,884	\$7,764	-

13002 Internal Audit Specialized Accounting
Schedule 5.1

Narratives

There are two units in the Internal Audit/ Specialized Accounting division of the Auditor- Controller's office; Internal Audit and Specialized Accounting. Internal Audit conducts independent, objective operational audits of departments, offices and boards under the Board of Supervisors control, and of any district whose maintains money in the County Treasury. The unit provides consulting services to assist County management in bringing systematic and disciplined approach to risk management and control.

The Specialized Accounting Unit prepares, reviews and certifies reports for cost and revenue reimbursements. In addition, it exercises oversight over state mandated programs and inter-governmental cost recovery programs, prepares and reviews rate proposals, cost studies and cost allocations affecting County operations, incorporation/annexations, and fee development of community.

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

- | | |
|----------------------------------|---|
| Internal Audit Services - | Allocates cost of Internal Audit Services based on the number of hours spent per department. |
| Cost Plan Prep - | Allocates cost to prepare cost plan based on expenditures per department, excluding capital and transfers. |
| Rate Review - | Allocates cost based on number of rate review hours charged per department. |
| Single Audit - | Allocates single audit cost based on number of County administered Federal programs. |
| | Allocates single audit contract cost based on actual audit hours per federal programs. Audit hours for federal programs involving multiple department is further allocated by federal expenditures. |
| Single Audit Contract - | |
| Courts - | Allocates cost of distributing court collections based on employee direct time. |
| External Audit - | Allocates external audit cost directly to supported departments. |
| SB 90/Unallow - | Not further allocated |

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-Miscellaneous	\$175,501	-	\$48,727	\$126,774	Unallowed SB 90 Reimbursement
	Total for C/A	\$175,501	-	\$48,727	\$126,774	
REV	770500 Auditor - Accounting Fees	\$313	-	-	\$313	Unallowed SB 90 Reimbursement
REV	778280 Interfnd - Reimb. for Service	\$20,186	-	\$19,873	\$313	Unallowed SB 90 Reimbursement
	Total for REV	\$20,499	-	\$19,873	\$626	
Total per Books		\$196,000				
Less General Government		(\$127,400)				
Less Off the Top		-				
Less Direct Billed		(\$68,600)				
Difference		-				

**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	\$82,040	-	\$77,722	-	\$4,318	-	-	-
Markwardt, Beverly	\$70,363	\$10,951	-	\$7,499	\$6,466	\$20	-	\$18,740
Pendleton, Marla	\$85,784	-	\$57,935	\$750	\$614	\$1,537	-	\$7,901
Soriano, Teresita	\$70,611	\$3,384	-	\$27,180	\$13,558	\$20,423	-	\$5,830
Nangia, Sapna	-	-	-	-	-	-	-	-
Dominski, Russell	\$85,068	-	\$85,068	-	-	-	-	-
McGowin-Paul, Carmen	\$75,466	-	\$74,481	-	\$985	-	-	-
Ranosa, Maria Agnes	\$62,764	-	\$61,939	-	\$825	-	-	-
Ornelas, Thomas	\$66,446	-	\$63,774	-	\$2,672	-	-	-
Grau, Gerardo	\$66,391	-	\$66,391	-	-	-	-	-
Aguirre, Caroline	\$61,361	-	\$59,357	-	\$2,004	-	-	-
Cousineau, Mark	\$88,379	-	\$88,379	-	-	-	-	-
Gonzalez, Anabel	\$59,336	-	\$59,336	-	-	-	-	-
Total	\$874,009	\$14,335	\$694,382	\$35,429	\$31,442	\$21,980	-	\$32,471
Total Percentage	100.000%	1.640%	79.448%	4.054%	3.597%	2.515%	-	3.715%

13002 Internal Audit Specialized Accounting
Schedule 5.3

Labor Distribution Summary (continued)

Staff Name	Salary	External Audit	SB 90/Unallow
Casillas, Rene	\$82,040	-	-
Markwardt, Beverly	\$70,363	-	\$26,688
Pendleton, Marla	\$85,784	-	\$17,047
Soriano, Teresita	\$70,611	-	\$237
Nangia, Sapna	-	-	-
Dominski, Russell	\$85,068	-	-
McGowin-Paul, Carmen	\$75,466	-	-
Ranosa, Maria Agnes	\$62,764	-	-
Ornelas, Thomas	\$66,446	-	-
Grau, Gerardo	\$66,391	-	-
Aguirre, Caroline	\$61,361	-	-
Cousineau, Mark	\$88,379	-	-
Gonzalez, Anabel	\$59,336	-	-
Total	\$874,009	-	\$43,972
Total Percentage	100.000%	-	5.031%

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 2/25/2016

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
<i>Total %</i>		1.640%	79.448%	4.054%	3.597%	2.515%	-	3.715%
Wages and Benefits								
Salaries	\$739,987	\$12,137	\$587,905	\$29,996	\$26,620	\$18,609	-	\$27,491
Benefits	\$169,441	\$2,779	\$134,617	\$6,868	\$6,095	\$4,261	-	\$6,295
Wages and Benefits Subtotal	\$909,428	\$14,916	\$722,522	\$36,864	\$32,716	\$22,870	-	\$33,786
Services and Supplies	Dist							
524560 Auditing & Accounting	PROP \$68,640	\$40	-	-	-	-	\$63,900	-
525440 Professional Services SB90	SAL \$17,341	\$284	\$13,777	\$703	\$624	\$436	-	\$644
Other Services & Supplies	SAL \$251,698	\$4,128	\$199,969	\$10,203	\$9,055	\$6,330	-	\$9,351
525440 Prof Svcs remaining	SAL -	-	-	-	-	-	-	-
572800 Intra Misc	DISA (\$175,501)	-	-	-	-	-	-	-
525440 Prof Svc SB 90 Contract	PROP \$72,900	-	-	-	-	-	-	-
Services and Supplies Subtotal	\$235,078	\$4,453	\$213,746	\$10,906	\$9,678	\$6,766	\$63,900	\$9,995
Cost Adjustments								
572800 Intra Misc	\$175,501	-	-	-	-	-	-	-
ACO Transfer Salaries	\$226,759	\$3,719	\$180,155	\$9,192	\$8,157	\$5,703	-	\$8,424
ACO Transfer Benefits	\$88,941	\$1,459	\$70,662	\$3,605	\$3,200	\$2,237	-	\$3,304
ACO 525440 SB90	\$64,527	-	-	-	-	-	-	-
ACO 525440 Cost Allocation Plan	\$18,000	\$295	\$14,301	\$730	\$648	\$453	-	\$669
Cost Adjustments Subtotal	\$573,728	\$5,473	\$265,118	\$13,527	\$12,005	\$8,392	-	\$12,397
Reallocate Admin		(\$24,841)	\$17,624	\$899	\$798	\$558	\$937	\$824
Functional Costs	\$1,718,234	-	\$1,219,010	\$62,196	\$55,197	\$38,586	\$64,837	\$57,003

13002 Internal Audit Specialized Accounting
Schedule 5.4

Schedule of costs to be allocated (continued)

	Amount	External Audit	SB 90/Unallow
<i>Total %</i>		-	5.031%
Wages and Benefits			
Salaries	\$739,987	-	\$37,229
Benefits	\$169,441	-	\$8,525
Wages and Benefits Subtotal	\$909,428	-	\$45,753
Services and Supplies	Dist		
524560 Auditing & Accounting	PROP \$68,640	\$4,700	-
525440 Professional Services SB90	SAL \$17,341	-	\$872
Other Services & Supplies	SAL \$251,698	-	\$12,663
525440 Prof Svcs remaining	SAL -	-	-
572800 Intra Misc	DISA (\$175,501)	-	-
525440 Prof Svc SB 90 Contract	PROP \$72,900	-	\$72,900
Services and Supplies Subtotal	\$235,078	\$4,700	\$86,435
Cost Adjustments			
572800 Intra Misc	\$175,501	-	-
ACO Transfer Salaries	\$226,759	-	\$11,408
ACO Transfer Benefits	\$88,941	-	\$4,475
ACO 525440 SB90	\$64,527	-	\$64,527
ACO 525440 Cost Allocation Plan	\$18,000	-	\$906
Cost Adjustments Subtotal	\$573,728	-	\$81,315
Reallocate Admin		\$69	\$3,132
Functional Costs	\$1,718,234	\$4,769	\$216,636

**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
1 Building Use Allowance	\$9,677	-	\$7,816	\$399	\$354	\$247	-	\$366
11001 County Executive Office	\$1,039	-	\$839	\$43	\$38	\$27	-	\$39
11001 County Executive Office	-	\$2	\$2	-	-	-	-	-
13001 Auditor Controller	\$46,867	-	\$37,855	\$1,931	\$1,714	\$1,198	-	\$1,770
13001 Auditor Controller	-	\$10,195	\$8,235	\$420	\$373	\$261	-	\$385
13002 Internal Audit Specialized Accounting	-	\$26	\$21	\$1	-	-	-	\$1
13003 Payroll	-	\$3	\$2	-	-	-	-	-
11301 Human Resources	-	\$705	\$569	\$29	\$26	\$18	-	\$27
73001 Purchasing	-	\$292	\$236	\$12	\$11	\$7	-	\$11
72006 EDA Energy	-	\$11,019	\$8,900	\$454	\$403	\$282	-	\$416
Subtotals	\$57,583	\$22,242	\$64,477	\$3,290	\$2,920	\$2,041	-	\$3,015
Functional Costs	\$1,718,234		\$1,219,010	\$62,196	\$55,197	\$38,586	\$64,837	\$57,003
Total Allocated Costs	\$1,798,059		\$1,283,486	\$65,486	\$58,116	\$40,627	\$64,837	\$60,018

Default Salary Distribution

**13002 Internal Audit Specialized Accounting
Schedule 5.5**

Service to Service Costs (continued)

Department	First Incoming	Second Incoming	External Audit	SB 90/Unallow
1 Building Use Allowance	\$9,677	-	-	\$495
11001 County Executive Office	\$1,039	-	-	\$53
11001 County Executive Office	-	\$2	-	-
13001 Auditor Controller	\$46,867	-	-	\$2,397
13001 Auditor Controller	-	\$10,195	-	\$521
13002 Internal Audit Specialized Accounting	-	\$26	-	\$1
13003 Payroll	-	\$3	-	-
11301 Human Resources	-	\$705	-	\$36
73001 Purchasing	-	\$292	-	\$15
72006 EDA Energy	-	\$11,019	-	\$564
Subtotals	\$57,583	\$22,242	-	\$4,083
Functional Costs	\$1,718,234		\$4,769	\$216,636
Total Allocated Costs	\$1,798,059		\$4,769	\$220,719
				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	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
13001 Auditor Controller	575.64	5.949%	\$75,286	-	\$75,286	-	\$75,286
13003 Payroll	196.47	2.030%	\$25,696	-	\$25,696	\$388	\$26,084
15001 County Counsel	134.63	1.391%	\$17,608	-	\$17,608	\$266	\$17,874
11301 Human Resources	72.75	0.752%	\$9,515	-	\$9,515	\$144	\$9,659
73001 Purchasing	143.75	1.486%	\$18,801	-	\$18,801	\$284	\$19,085
72001 EDA FM - Admin	420.25	4.343%	\$54,963	-	\$54,963	\$830	\$55,793
72006 EDA Energy	383.7	3.965%	\$50,183	-	\$50,183	\$757	\$50,940
72007 EDA Parking	771.5	7.973%	\$100,902	-	\$100,902	\$1,523	\$102,425
10001 Board of Supervisors	544	5.622%	\$71,148	-	\$71,148	\$1,074	\$72,222
10002 Assessment Appeals Board	7.4	0.076%	\$968	-	\$968	\$15	\$983
11310 Liability Insurance	379.25	3.919%	\$49,601	-	\$49,601	\$749	\$50,350
12001 Assessor	39.5	0.408%	\$5,166	-	\$5,166	\$78	\$5,244
12002 County Clerk-Recorder	288	2.976%	\$37,667	-	\$37,667	\$569	\$38,236
14001 Treasurer-Tax Collector	287.55	2.972%	\$37,608	-	\$37,608	\$568	\$38,176
17001 Registrar of Voters	7.7	0.080%	\$1,007	-	\$1,007	\$15	\$1,022
19001 Agency Administration	357.5	3.695%	\$46,756	-	\$46,756	\$706	\$47,462
19003 Workforce Development	54.45	0.563%	\$7,121	-	\$7,121	\$107	\$7,228
19004 Housing Authority (County)	22.55	0.233%	\$2,949	-	\$2,949	\$45	\$2,994
19007 EDA/County Free Library	5.5	0.057%	\$719	-	\$719	\$11	\$730
19201 Fair And National Date Fest	6.75	0.070%	\$883	-	\$883	\$13	\$896
22001 District Attorney	271.73	2.808%	\$35,539	-	\$35,539	\$536	\$36,075
23001 Riv Co Dep of Child Supt Svcs	13	0.134%	\$1,700	-	\$1,700	\$26	\$1,726
25001 Sheriff Administration	62.9	0.650%	\$8,227	-	\$8,227	\$124	\$8,351
25010 Sheriff Coroner	155.5	1.607%	\$20,337	-	\$20,337	\$307	\$20,644
25011 Public Administration	213.5	2.206%	\$27,923	-	\$27,923	\$421	\$28,344
26002 Probation	35.3	0.365%	\$4,617	-	\$4,617	\$70	\$4,687
27002 Fire Protection	251.06	2.595%	\$32,835	-	\$32,835	\$496	\$33,331
28001 Agricultural Commissioner	195.2	2.017%	\$25,530	-	\$25,530	\$385	\$25,915

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	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
31201 Planning	36	0.372%	\$4,708	-	\$4,708	\$71	\$4,779
31302 Surveyor	126.25	1.305%	\$16,512	-	\$16,512	\$249	\$16,761
31305 Transportation Const Projects	110.5	1.142%	\$14,452	-	\$14,452	\$218	\$14,670
31401 Code Enforcement	12.7	0.131%	\$1,661	-	\$1,661	\$25	\$1,686
41002 Mental Health Treatment	53.5	0.553%	\$6,997	-	\$6,997	\$106	\$7,103
41004 MH Administration	9.7	0.100%	\$1,269	-	\$1,269	\$19	\$1,288
42001 Public Health	43.75	0.452%	\$5,722	-	\$5,722	\$86	\$5,808
42006 Animal Control Services	239.75	2.478%	\$31,356	-	\$31,356	\$473	\$31,829
43001 Riv Co Regional Medical Center	137.5	1.421%	\$17,983	-	\$17,983	\$271	\$18,254
51001 DPSS Administration	229.64	2.373%	\$30,034	-	\$30,034	\$453	\$30,487
52002 DCA-Local Initiative Program	38.5	0.398%	\$5,035	-	\$5,035	\$76	\$5,111
53001 Office of Aging-Title III	92.2	0.953%	\$12,059	-	\$12,059	\$182	\$12,241
63001 Cooperative Extension	81.85	0.846%	\$10,705	-	\$10,705	\$162	\$10,867
72002 EDA-Custodial Services	509.75	5.268%	\$66,669	-	\$66,669	\$1,006	\$67,675
72003 EDA-Maintenance Services	158.95	1.643%	\$20,789	-	\$20,789	\$314	\$21,103
72004 EDA-Real Estate	226.25	2.338%	\$29,591	-	\$29,591	\$447	\$30,038
72005 EDA-Project Management	80.7	0.834%	\$10,555	-	\$10,555	\$159	\$10,714
73003 Printing Services	397.5	4.108%	\$51,988	-	\$51,988	\$785	\$52,773
73005 Fleet Services	98.35	1.016%	\$12,863	-	\$12,863	\$194	\$13,057
73006 Central Mail Services	350.01	3.617%	\$45,777	-	\$45,777	\$691	\$46,468
74001 Information Technology	42.8	0.442%	\$5,598	-	\$5,598	\$84	\$5,682
931104 Regnl Parks & Open-Space Dist	115.02	1.189%	\$15,043	-	\$15,043	\$227	\$15,270
938001 RCCFC - Agency	21	0.217%	\$2,747	-	\$2,747	\$41	\$2,788
947200 Flood Cont Dist Admin	100.2	1.036%	\$13,105	-	\$13,105	\$198	\$13,303
900101-915301 Various CSAs	378.8	3.915%	\$49,542	-	\$49,542	\$748	\$50,290
00 All Other	88	0.909%	\$11,509	-	\$11,509	\$174	\$11,683
Subtotals	9,676.2	100.000%	\$1,265,521	-	\$1,265,521	\$17,965	\$1,283,486
Direct Billed					-	-	-
Total Full Functional Cost					\$1,265,521		\$1,283,486

Allocation Basis: Audit hours spent per dept ID

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	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
11001 County Executive Office	5,186,171	0.161%	\$104	-	\$104	-	\$104
13001 Auditor Controller	7,598,684	0.236%	\$153	-	\$153	-	\$153
13002 Internal Audit Specialized Accounting	1,320,007	0.041%	\$26	-	\$26	-	\$26
13003 Payroll	2,316,045	0.072%	\$46	-	\$46	\$1	\$47
15001 County Counsel	11,918,667	0.371%	\$239	-	\$239	\$3	\$242
11301 Human Resources	20,986,092	0.652%	\$421	-	\$421	\$6	\$427
73001 Purchasing	3,196,559	0.099%	\$64	-	\$64	\$1	\$65
72001 EDA FM - Admin	4,556,123	0.142%	\$91	-	\$91	\$1	\$92
72006 EDA Energy	30,549,060	0.950%	\$613	-	\$613	\$9	\$622
72007 EDA Parking	1,788,907	0.056%	\$36	-	\$36	\$1	\$37
10001 Board of Supervisors	7,348,345	0.228%	\$148	-	\$148	\$2	\$150
10002 Assessment Appeals Board	808,712	0.025%	\$16	-	\$16	-	\$16
11003 Cont & Land Acq-ACO	47	0.000%	-	-	-	-	-
11009 Contrib To Trial Court Funding	1,229	0.000%	-	-	-	-	-
11010 Contribution to Other Funds	865,952	0.027%	\$17	-	\$17	-	\$17
11014 County Contrib to Hlth & MH	95	0.000%	-	-	-	-	-
11021 Interest on Trans & Teeter	67,107	0.002%	\$1	-	\$1	-	\$1
11029 Legislative-Admin Support	2,481,647	0.077%	\$50	-	\$50	\$1	\$51
11033 Confidential Court Orders	480,742	0.015%	\$10	-	\$10	-	\$10
11034 Teeter Debt Service	84	0.000%	-	-	-	-	-
11035 Mitigation Project Operation	47	0.000%	-	-	-	-	-
11036 Wc-Mshcp	2,948,011	0.092%	\$59	-	\$59	\$1	\$60
11037 Devel. Impact Fee Op Org	1,003,601	0.031%	\$20	-	\$20	-	\$20
11038 EO Subfund Operations	551,827	0.017%	\$11	-	\$11	-	\$11
11039 Court Facilities	1,948,541	0.061%	\$39	-	\$39	\$1	\$40
11040 Pension Obligation Bonds	390	0.000%	-	-	-	-	-
11043 Court Reporting Transcripts	1,315,290	0.041%	\$26	-	\$26	-	\$26
11044 Grand Jury Admin	418,122	0.013%	\$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	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
11050 Natl Pollutant Dschrg Elim Sys	1,072,013	0.033%	\$22	-	\$22	-	\$22
11060 Riv Co Low Income Health Prog	285,646	0.009%	\$6	-	\$6	-	\$6
11099 Indigent Defense	10,513,828	0.327%	\$211	-	\$211	\$3	\$214
11303 Air Quality Division	512,368	0.016%	\$10	-	\$10	-	\$10
11306 Delta Dental PPO	451,042	0.014%	\$9	-	\$9	-	\$9
11307 Property Insurance	6,631,243	0.206%	\$133	-	\$133	\$2	\$135
11308 Workers Compensation	7,581,106	0.236%	\$152	-	\$152	\$2	\$154
11309 Malpractice Insurance	2,028,247	0.063%	\$41	-	\$41	\$1	\$42
11310 Liability Insurance	9,935,506	0.309%	\$199	-	\$199	\$3	\$202
11311 Unemployment Insurance	192,626	0.006%	\$4	-	\$4	-	\$4
11312 STD Disability Insurance	285,200	0.009%	\$6	-	\$6	-	\$6
11313 Safety Loss Control	2,011,828	0.063%	\$40	-	\$40	\$1	\$41
11318 Temporary Assistance	3,768,089	0.117%	\$76	-	\$76	\$1	\$77
11320 Exclusive Provider Option	16,229,004	0.505%	\$326	-	\$326	\$5	\$331
11322 Employee Assistance Services	1,290,463	0.040%	\$26	-	\$26	-	\$26
11325 Local Advantage Blythe Dental	2,044	0.000%	-	-	-	-	-
11326 Local Advantage Plus Dental	61,062	0.002%	\$1	-	\$1	-	\$1
11329 Occupational Health & Wellness	3,374,864	0.105%	\$68	-	\$68	\$1	\$69
11330 Wellness Program	1,202,395	0.037%	\$24	-	\$24	-	\$24
11501 CFD Assessment Dist Admin	602,224	0.019%	\$12	-	\$12	-	\$12
12001 Assessor	24,142,160	0.751%	\$485	-	\$485	\$7	\$492
12002 County Clerk-Recorder	16,311,905	0.507%	\$327	-	\$327	\$5	\$332
12003 Records Mgmt & Archives Program	1,636,902	0.051%	\$33	-	\$33	-	\$33
12004 CREST	5,083,458	0.158%	\$102	-	\$102	\$1	\$103
14001 Treasurer-Tax Collector	12,649,341	0.393%	\$254	-	\$254	\$4	\$258
17001 Registrar of Voters	8,633,938	0.268%	\$173	-	\$173	\$2	\$175
19001 AgencyAdministration	3,642,662	0.113%	\$73	-	\$73	\$1	\$74
19002 HUD-CDBG Home Grants	408,359	0.013%	\$8	-	\$8	-	\$8
19003 Workforce Development	14,940,333	0.465%	\$300	-	\$300	\$4	\$304
19004 Housing Authority (County)	10,690,324	0.332%	\$215	-	\$215	\$3	\$218

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	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
19005 Single Family Revenue Bond	4,275,387	0.133%	\$86	-	\$86	\$1	\$87
19006 Home Grant Program	338,456	0.011%	\$7	-	\$7	-	\$7
19007 EDA/County Free Library	6,996,682	0.218%	\$140	-	\$140	\$2	\$142
19008 EDA/Community Centers	35,262	0.001%	-	-	-	-	-
19009 Successor Agency to the RDA	1,703,777	0.053%	\$34	-	\$34	-	\$34
19010 Economic Development	3,612,895	0.112%	\$73	-	\$73	\$1	\$74
19107 County Airports	2,328,059	0.072%	\$47	-	\$47	\$1	\$48
19201 Fair And National Date Fest	3,725,010	0.116%	\$75	-	\$75	\$1	\$76
19301 Edward Dean Museum	319,412	0.010%	\$6	-	\$6	-	\$6
22001 District Attorney	106,788,679	3.320%	\$2,144	-	\$2,144	\$31	\$2,175
22002 District Attorney Forensic	468,112	0.015%	\$9	-	\$9	-	\$9
23001 Riv Co Dep of Child Supt Svcs	35,093,207	1.091%	\$705	-	\$705	\$10	\$715
24001 Public Defender	35,748,765	1.111%	\$718	-	\$718	\$10	\$728
25001 Sheriff Administration	12,539,652	0.390%	\$252	-	\$252	\$4	\$256
25002 Sheriff Support	43,024,491	1.338%	\$864	-	\$864	\$12	\$876
25003 Sheriff Patrol	311,992,902	9.700%	\$6,263	-	\$6,263	\$89	\$6,352
25004 Sheriff Correction	203,332,317	6.322%	\$4,082	-	\$4,082	\$58	\$4,140
25005 Sheriff Court Services	27,980,636	0.870%	\$562	-	\$562	\$8	\$570
25006 CAC Security	649,854	0.020%	\$13	-	\$13	-	\$13
25007 Ben Clark Training Center	13,116,419	0.408%	\$263	-	\$263	\$4	\$267
25010 Sheriff Coroner	9,265,969	0.288%	\$186	-	\$186	\$3	\$189
25011 Public Administration	1,660,552	0.052%	\$33	-	\$33	-	\$33
25051 Sheriff Cal-ID	4,099,821	0.127%	\$82	-	\$82	\$1	\$83
25052 Sheriff Cal-DNA	830,047	0.026%	\$17	-	\$17	-	\$17
25053 Sheriff Cal-Photo	131,146	0.004%	\$3	-	\$3	-	\$3
26001 Juvenile Hall	34,391,517	1.069%	\$690	-	\$690	\$10	\$700
26002 Probation	47,148,500	1.466%	\$947	-	\$947	\$13	\$960
26004 Court Placement Care	9,091	0.000%	-	-	-	-	-
26007 Administration & Support	10,242,501	0.318%	\$206	-	\$206	\$3	\$209
27001 Cont & Land Aqu-Fire	173,183	0.005%	\$3	-	\$3	-	\$3

**13002 Internal Audit Specialized Accounting
Schedule 5.6.2**

Detail Allocations - Cost Plan Prep (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
27002 Fire Protection	115,941,578	3.605%	\$2,328	-	\$2,328	\$33	\$2,361
27004 Fire Protection-Contract Svc	80,190,464	2.493%	\$1,610	-	\$1,610	\$23	\$1,633
28001 Agricultural Commisioner	5,274,418	0.164%	\$106	-	\$106	\$2	\$108
29001 Local Agency Formation Comm	747,378	0.023%	\$15	-	\$15	-	\$15
31002 TLMA Administrative Services	6,819,437	0.212%	\$137	-	\$137	\$2	\$139
31003 Consolidated Counter Services	1,975,854	0.061%	\$40	-	\$40	\$1	\$41
31005 Environmental Programs	755,454	0.023%	\$15	-	\$15	-	\$15
31101 Building & Safety	5,310,420	0.165%	\$107	-	\$107	\$2	\$109
31201 Planning	5,191,718	0.161%	\$104	-	\$104	\$1	\$105
31301 Transportation	46,925,265	1.459%	\$942	-	\$942	\$13	\$955
31302 Surveyor	3,897,299	0.121%	\$78	-	\$78	\$1	\$79
31304 Supervisorial Dist No 4	639,087	0.020%	\$13	-	\$13	-	\$13
31305 Transportation Const Projects	144,964,710	4.507%	\$2,910	-	\$2,910	\$41	\$2,951
31307 Transportation Equipment	5,760,362	0.179%	\$116	-	\$116	\$2	\$118
31308 TLMA ALUC	411,883	0.013%	\$8	-	\$8	-	\$8
31401 Code Enforcement	10,885,234	0.338%	\$219	-	\$219	\$3	\$222
41001 MH-Public Guardian	4,702,670	0.146%	\$94	-	\$94	\$1	\$95
41002 Mental Health Treatment	133,930,638	4.164%	\$2,689	-	\$2,689	\$38	\$2,727
41003 Detention	8,298,485	0.258%	\$167	-	\$167	\$2	\$169
41004 MH Administration	31,131,622	0.968%	\$625	-	\$625	\$9	\$634
41005 Mental Health Substance Abuse	12,628,238	0.393%	\$254	-	\$254	\$4	\$258
42001 Public Health	72,703,303	2.260%	\$1,460	-	\$1,460	\$21	\$1,481
42002 California Childrens Services	18,511,605	0.576%	\$372	-	\$372	\$5	\$377
42004 Environmental Health	24,779,253	0.770%	\$497	-	\$497	\$7	\$504
42006 Animal Control Services	21,634,329	0.673%	\$434	-	\$434	\$6	\$440
42007 Public Health Ambulatory Care	32,332,193	1.005%	\$649	-	\$649	\$9	\$658
43001 Riv Co Regional Medical Center	440,747,698	13.704%	\$8,848	-	\$8,848	\$126	\$8,974
43002 Med Indigent Services Program	2,657,855	0.083%	\$53	-	\$53	\$1	\$54
43003 Correctional Health Systems	26,759,979	0.832%	\$537	-	\$537	\$8	\$545
45001 Department of Waste Resources	53,485,169	1.663%	\$1,074	-	\$1,074	\$15	\$1,089

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	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
51001 DPSS Administration	393,563,873	12.237%	\$7,901	-	\$7,901	\$113	\$8,014
51006 DPSS - Homeless	197,974	0.006%	\$4	-	\$4	-	\$4
52001 Local Initiative Admin DCA	1,885,678	0.059%	\$38	-	\$38	\$1	\$39
52002 DCA-Local Initiative Program	2,409,526	0.075%	\$48	-	\$48	\$1	\$49
52003 DCA-Other Programs	565,698	0.018%	\$11	-	\$11	-	\$11
53001 Office of Aging-Title III	7,254,793	0.226%	\$146	-	\$146	\$2	\$148
54001 Veterans Services	1,229,125	0.038%	\$25	-	\$25	-	\$25
63001 Cooperative Extension	595,920	0.019%	\$12	-	\$12	-	\$12
72002 EDA-Custodial Services	11,902,404	0.370%	\$239	-	\$239	\$3	\$242
72003 EDA-Maintenance Services	21,903,792	0.681%	\$440	-	\$440	\$6	\$446
72004 EDA-Real Estate	63,093,772	1.962%	\$1,267	-	\$1,267	\$18	\$1,285
72005 EDA-Project Management	7,176,626	0.223%	\$144	-	\$144	\$2	\$146
72008 EDA-Capital Projects	249,545	0.008%	\$5	-	\$5	-	\$5
73003 Printing Services	3,030,123	0.094%	\$61	-	\$61	\$1	\$62
73004 Supply Services	16,511,485	0.513%	\$331	-	\$331	\$5	\$336
73005 Fleet Services	20,337,236	0.632%	\$408	-	\$408	\$6	\$414
73006 Central Mail Services	3,205,395	0.100%	\$64	-	\$64	\$1	\$65
73007 AB2766 Air Quality	224,533	0.007%	\$5	-	\$5	-	\$5
74001 Information Technology	69,454,907	2.159%	\$1,394	-	\$1,394	\$20	\$1,414
74006 RCIT Communications Solutions	10,459,544	0.325%	\$210	-	\$210	\$3	\$213
74009 RCIT Geographical Info System	1,675,383	0.052%	\$34	-	\$34	-	\$34
931104 Regnl Parks & Open-Space Dist	19,611,211	0.610%	\$394	-	\$394	\$6	\$400
933201 Riverside County Trans Comm	2,124	0.000%	-	-	-	-	-
937001 Van Horn Regional Treatment	41,791	0.001%	-	-	-	-	-
938001 RCCFC - Agency	22,600,274	0.703%	\$454	-	\$454	\$6	\$460
947200 Flood Cont Dist Admin	8,691,425	0.270%	\$174	-	\$174	\$2	\$176
960001 Law Library	1,237,603	0.038%	\$25	-	\$25	-	\$25
900101-915301 Various CSAs	7,845,332	0.244%	\$157	-	\$157	\$2	\$159
00 All Other	1,497,150	0.047%	\$30	-	\$30	-	\$30
2nd Alloc Remains	-	-	-	-	-	\$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	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
Subtotals	3,216,296,425	100.000%	\$64,569	-	\$64,569	\$917	\$65,486
Direct Billed						-	-
Total Full Functional Cost					\$64,569		\$65,486

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

County of Riverside
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13002 Internal Audit Specialized Accounting
Schedule 5.6.3

Detail Allocations - Rate Review

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
13001 Auditor Controller	35	4.295%	\$2,461	-	\$2,461	-	\$2,461
15001 County Counsel	23.25	2.853%	\$1,635	-	\$1,635	\$24	\$1,659
11301 Human Resources	11.31	1.388%	\$795	-	\$795	\$12	\$807
11307 Property Insurance	11.31	1.388%	\$795	-	\$795	\$12	\$807
11308 Workers Compensation	11.31	1.388%	\$795	-	\$795	\$12	\$807
11309 Malpractice Insurance	11.31	1.388%	\$795	-	\$795	\$12	\$807
11310 Liability Insurance	11.31	1.388%	\$795	-	\$795	\$12	\$807
11311 Unemployment Insurance	11.31	1.388%	\$795	-	\$795	\$12	\$807
11312 STD Disability Insurance	11.31	1.388%	\$795	-	\$795	\$12	\$807
11318 Temporary Assistance	11.32	1.389%	\$796	-	\$796	\$12	\$808
12003 Records Mgmt & Archives Program	30.25	3.712%	\$2,127	-	\$2,127	\$32	\$2,159
14001 Treasurer-Tax Collector	24	2.945%	\$1,688	-	\$1,688	\$25	\$1,713
25003 Sheriff Patrol	162.75	19.970%	\$11,444	-	\$11,444	\$170	\$11,614
27002 Fire Protection	46.75	5.736%	\$3,287	-	\$3,287	\$49	\$3,336
31003 Consolidated Counter Services	16	1.963%	\$1,125	-	\$1,125	\$17	\$1,142
31101 Building & Safety	11.5	1.411%	\$809	-	\$809	\$12	\$821
31201 Planning	15.5	1.902%	\$1,090	-	\$1,090	\$16	\$1,106
31301 Transportation	74.5	9.142%	\$5,238	-	\$5,238	\$78	\$5,316
31302 Surveyor	17.25	2.117%	\$1,213	-	\$1,213	\$18	\$1,231
31401 Code Enforcement	25	3.068%	\$1,758	-	\$1,758	\$26	\$1,784
45001 Department of Waste Resources	32.5	3.988%	\$2,285	-	\$2,285	\$34	\$2,319
72002 EDA-Custodial Services	26.31	3.228%	\$1,850	-	\$1,850	\$27	\$1,877
72003 EDA-Maintenance Services	26.31	3.228%	\$1,850	-	\$1,850	\$27	\$1,877
72004 EDA-Real Estate	26.31	3.228%	\$1,850	-	\$1,850	\$27	\$1,877
72005 EDA-Project Management	26.32	3.230%	\$1,851	-	\$1,851	\$27	\$1,878
73003 Printing Services	18.37	2.254%	\$1,292	-	\$1,292	\$19	\$1,311
73004 Supply Services	18.37	2.254%	\$1,292	-	\$1,292	\$19	\$1,311
73005 Fleet Services	18.37	2.254%	\$1,292	-	\$1,292	\$19	\$1,311

County of Riverside
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13002 Internal Audit Specialized Accounting
Schedule 5.6.3

Detail Allocations - Rate Review (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
73006 Central Mail Services	18.36	2.253%	\$1,291	-	\$1,291	\$19	\$1,310
74001 Information Technology	31.5	3.865%	\$2,215	-	\$2,215	\$33	\$2,248
Subtotals	814.96	100.000%	\$57,303	-	\$57,303	\$813	\$58,116
Direct Billed						-	-
Total Full Functional Cost					\$57,303		\$58,116

Allocation Basis: Direct hours based on rate review

County of Riverside
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13002 Internal Audit Specialized Accounting
Schedule 5.6.4

Detail Allocations - Single Audit

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
19002 HUD-CDBG Home Grants	4	2.963%	\$1,187	-	\$1,187	\$17	\$1,204
19003 Workforce Development	4	2.963%	\$1,187	-	\$1,187	\$17	\$1,204
19107 County Airports	1	0.741%	\$297	-	\$297	\$4	\$301
22001 District Attorney	7	5.185%	\$2,077	-	\$2,077	\$29	\$2,106
23001 Riv Co Dep of Child Supt Svcs	1	0.741%	\$297	-	\$297	\$4	\$301
25003 Sheriff Patrol	25	18.519%	\$7,418	-	\$7,418	\$105	\$7,523
26002 Probation	2	1.481%	\$593	-	\$593	\$8	\$601
27002 Fire Protection	11	8.148%	\$3,264	-	\$3,264	\$46	\$3,310
31305 Transportation Const Projects	8	5.926%	\$2,374	-	\$2,374	\$34	\$2,408
41002 Mental Health Treatment	10	7.407%	\$2,967	-	\$2,967	\$42	\$3,009
42002 California Childrens Services	31	22.963%	\$9,199	-	\$9,199	\$131	\$9,330
42004 Environmental Health	1	0.741%	\$297	-	\$297	\$4	\$301
43001 Riv Co Regional Medical Center	1	0.741%	\$297	-	\$297	\$4	\$301
51001 DPSS Administration	12	8.889%	\$3,561	-	\$3,561	\$51	\$3,612
51006 DPSS - Homeless	4	2.963%	\$1,187	-	\$1,187	\$17	\$1,204
52001 Local Initiative Admin DCA	1	0.741%	\$297	-	\$297	\$4	\$301
52002 DCA-Local Initiative Program	1	0.741%	\$297	-	\$297	\$4	\$301
53001 Office of Aging-Title III	11	8.148%	\$3,264	-	\$3,264	\$46	\$3,310
2nd Alloc Remains	-	-	-	-	-	\$2	\$2
Subtotals	135	100.000%	\$40,058	-	\$40,058	\$569	\$40,627
Direct Billed						-	-
Total Full Functional Cost					\$40,058		\$40,627

Allocation Basis: Number of programs by department

County of Riverside
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Schedule 5.6.5

Detail Allocations - Single Audit Contract

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
19006 Home Grant Program	60	11.765%	\$7,628	(\$7,517)	\$111	-	\$111
23001 Riv Co Dep of Child Supt Svcs	50	9.804%	\$6,357	(\$6,265)	\$92	-	\$92
25003 Sheriff Patrol	4.5	0.882%	\$572	(\$564)	\$8	-	\$8
27002 Fire Protection	36.8	7.216%	\$4,678	(\$4,610)	\$68	-	\$68
31301 Transportation	68.59	13.449%	\$8,720	(\$8,593)	\$127	-	\$127
41002 Mental Health Treatment	9.97	1.955%	\$1,268	(\$1,249)	\$19	-	\$19
42001 Public Health	11.07	2.171%	\$1,407	(\$1,387)	\$20	-	\$20
42002 California Childrens Services	1.16	0.227%	\$147	(\$146)	\$1	-	\$1
51001 DPSS Administration	237.88	46.643%	\$30,242	(\$29,806)	\$436	-	\$436
51006 DPSS - Homeless	30.03	5.888%	\$3,818	(\$3,763)	\$55	-	\$55
Subtotals	510	100.000%	\$64,837	(\$63,900)	\$937	-	\$937
Direct Billed					\$63,900		\$63,900
Total Full Functional Cost					\$64,837		\$64,837

Allocation Basis: Program audit hours per department

County of Riverside
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13002 Internal Audit Specialized Accounting
Schedule 5.6.6

Detail Allocations - Courts

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
924001 Trial Court Operations	100	100.000%	\$59,178	-	\$59,178	\$840	\$60,018
Subtotals	100	100.000%	\$59,178	-	\$59,178	\$840	\$60,018
Direct Billed						-	-
Total Full Functional Cost					\$59,178		\$60,018

Allocation Basis: Direct Identified

County of Riverside
OMB A-87 Cost Allocation Plan

13002 Internal Audit Specialized Accounting
Schedule 5.6.7

Detail Allocations - External Audit

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
14001 Treasurer-Tax Collector	4,700	100.000%	\$4,769	(\$4,700)	\$69	-	\$69
Subtotals	4,700	100.000%	\$4,769	(\$4,700)	\$69	-	\$69
Direct Billed					\$4,700		\$4,700
Total Full Functional Cost					\$4,769		\$4,769

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
11001 County Executive Office	\$104	-	\$104	-	-	-	-
13001 Auditor Controller	\$77,900	\$75,286	\$153	\$2,461	-	-	-
13002 Internal Audit Specialized Accounting	\$26	-	\$26	-	-	-	-
13003 Payroll	\$26,131	\$26,084	\$47	-	-	-	-
15001 County Counsel	\$19,775	\$17,874	\$242	\$1,659	-	-	-
11301 Human Resources	\$10,893	\$9,659	\$427	\$807	-	-	-
73001 Purchasing	\$19,150	\$19,085	\$65	-	-	-	-
72001 EDA FM - Admin	\$55,886	\$55,793	\$92	-	-	-	-
72006 EDA Energy	\$51,562	\$50,940	\$622	-	-	-	-
72007 EDA Parking	\$102,462	\$102,425	\$37	-	-	-	-
Subtotal for CSD	\$363,890	\$357,145	\$1,817	\$4,927	-	-	-
10001 Board of Supervisors	\$72,372	\$72,222	\$150	-	-	-	-
10002 Assessment Appeals Board	\$999	\$983	\$16	-	-	-	-
11003 Cont & Land Acq-ACO	-	-	-	-	-	-	-
11009 Contrib To Trial Court Funding	-	-	-	-	-	-	-
11010 Contribution to Other Funds	\$17	-	\$17	-	-	-	-
11014 County Contrib to Hlth & MH	-	-	-	-	-	-	-
11021 Interest on Trans & Teeter	\$1	-	\$1	-	-	-	-
11029 Legislative-Admin Support	\$51	-	\$51	-	-	-	-
11033 Confidential Court Orders	\$10	-	\$10	-	-	-	-
11034 Teeter Debt Service	-	-	-	-	-	-	-
11035 Mitigation Project Operation	-	-	-	-	-	-	-
11036 Wc-Mshcp	\$60	-	\$60	-	-	-	-
11037 Devel. Impact Fee Op Org	\$20	-	\$20	-	-	-	-
11038 EO Subfund Operations	\$11	-	\$11	-	-	-	-
11039 Court Facilities	\$40	-	\$40	-	-	-	-

**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
11040 Pension Obligation Bonds	-	-	-	-	-	-	-
11043 Court Reporting Transcripts	\$26	-	\$26	-	-	-	-
11044 Grand Jury Admin	\$8	-	\$8	-	-	-	-
11050 Natl Pollutant Dschrg Elim Sys	\$22	-	\$22	-	-	-	-
11060 Riv Co Low Income Health Prog	\$6	-	\$6	-	-	-	-
11099 Indigent Defense	\$214	-	\$214	-	-	-	-
11303 Air Quality Division	\$10	-	\$10	-	-	-	-
11306 Delta Dental PPO	\$9	-	\$9	-	-	-	-
11307 Property Insurance	\$942	-	\$135	\$807	-	-	-
11308 Workers Compensation	\$961	-	\$154	\$807	-	-	-
11309 Malpractice Insurance	\$849	-	\$42	\$807	-	-	-
11310 Liability Insurance	\$51,360	\$50,350	\$202	\$807	-	-	-
11311 Unemployment Insurance	\$811	-	\$4	\$807	-	-	-
11312 STD Disability Insurance	\$813	-	\$6	\$807	-	-	-
11313 Safety Loss Control	\$41	-	\$41	-	-	-	-
11318 Temporary Assistance	\$885	-	\$77	\$808	-	-	-
11320 Exclusive Provider Option	\$331	-	\$331	-	-	-	-
11322 Employee Assistance Services	\$26	-	\$26	-	-	-	-
11325 Local Advantage Blythe Dental	-	-	-	-	-	-	-
11326 Local Advantage Plus Dental	\$1	-	\$1	-	-	-	-
11329 Occupational Health & Wellness	\$69	-	\$69	-	-	-	-
11330 Wellness Program	\$24	-	\$24	-	-	-	-
11501 CFD Assessment Dist Admin	\$12	-	\$12	-	-	-	-
12001 Assessor	\$5,736	\$5,244	\$492	-	-	-	-
12002 County Clerk-Recorder	\$38,568	\$38,236	\$332	-	-	-	-
12003 Records Mgmt & Archives Program	\$2,192	-	\$33	\$2,159	-	-	-
12004 CREST	\$103	-	\$103	-	-	-	-
14001 Treasurer-Tax Collector	\$40,215	\$38,176	\$258	\$1,713	-	-	-
17001 Registrar of Voters	\$1,197	\$1,022	\$175	-	-	-	-
19001 AgencyAdministration	\$47,536	\$47,462	\$74	-	-	-	-

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
19002 HUD-CDBG Home Grants	\$1,212	-	\$8	-	\$1,204	-	-
19003 Workforce Development	\$8,736	\$7,228	\$304	-	\$1,204	-	-
19004 Housing Authority (County)	\$3,212	\$2,994	\$218	-	-	-	-
19005 Single Family Revenue Bond	\$87	-	\$87	-	-	-	-
19006 Home Grant Program	\$118	-	\$7	-	-	\$111	-
19007 EDA/County Free Library	\$873	\$730	\$142	-	-	-	-
19008 EDA/Community Centers	-	-	-	-	-	-	-
19009 Successor Agency to the RDA	\$34	-	\$34	-	-	-	-
19010 Economic Development	\$74	-	\$74	-	-	-	-
19107 County Airports	\$348	-	\$48	-	\$301	-	-
19201 Fair And National Date Fest	\$972	\$896	\$76	-	-	-	-
19301 Edward Dean Museum	\$6	-	\$6	-	-	-	-
22001 District Attorney	\$40,356	\$36,075	\$2,175	-	\$2,106	-	-
22002 District Attorney Forensic	\$9	-	\$9	-	-	-	-
23001 Riv Co Dep of Child Supt Svcs	\$2,833	\$1,726	\$715	-	\$301	\$92	-
24001 Public Defender	\$728	-	\$728	-	-	-	-
25001 Sheriff Administration	\$8,606	\$8,351	\$256	-	-	-	-
25002 Sheriff Support	\$876	-	\$876	-	-	-	-
25003 Sheriff Patrol	\$25,497	-	\$6,352	\$11,614	\$7,523	\$8	-
25004 Sheriff Correction	\$4,140	-	\$4,140	-	-	-	-
25005 Sheriff Court Services	\$570	-	\$570	-	-	-	-
25006 CAC Security	\$13	-	\$13	-	-	-	-
25007 Ben Clark Training Center	\$267	-	\$267	-	-	-	-
25010 Sheriff Coroner	\$20,833	\$20,644	\$189	-	-	-	-
25011 Public Administration	\$28,377	\$28,344	\$33	-	-	-	-
25051 Sheriff Cal-ID	\$83	-	\$83	-	-	-	-
25052 Sheriff Cal-DNA	\$17	-	\$17	-	-	-	-
25053 Sheriff Cal-Photo	\$3	-	\$3	-	-	-	-
26001 Juvenile Hall	\$700	-	\$700	-	-	-	-
26002 Probation	\$6,248	\$4,687	\$960	-	\$601	-	-

**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
26004 Court Placement Care	-	-	-	-	-	-	-
26007 Administration & Support	\$209	-	\$209	-	-	-	-
27001 Cont & Land Aqu-Fire	\$3	-	\$3	-	-	-	-
27002 Fire Protection	\$42,407	\$33,331	\$2,361	\$3,336	\$3,310	\$68	-
27004 Fire Protection-Contract Svc	\$1,633	-	\$1,633	-	-	-	-
28001 Agricultural Commisioner	\$26,023	\$25,915	\$108	-	-	-	-
29001 Local Agency Formation Comm	\$15	-	\$15	-	-	-	-
31002 TLMA Administrative Services	\$139	-	\$139	-	-	-	-
31003 Consolidated Counter Services	\$1,183	-	\$41	\$1,142	-	-	-
31005 Environmental Programs	\$15	-	\$15	-	-	-	-
31101 Building & Safety	\$929	-	\$109	\$821	-	-	-
31201 Planning	\$5,990	\$4,779	\$105	\$1,106	-	-	-
31301 Transportation	\$6,398	-	\$955	\$5,316	-	\$127	-
31302 Surveyor	\$18,071	\$16,761	\$79	\$1,231	-	-	-
31304 Supervisorial Dist No 4	\$13	-	\$13	-	-	-	-
31305 Transportation Const Projects	\$20,029	\$14,670	\$2,951	-	\$2,408	-	-
31307 Transportation Equipment	\$118	-	\$118	-	-	-	-
31308 TLMA ALUC	\$8	-	\$8	-	-	-	-
31401 Code Enforcement	\$3,691	\$1,686	\$222	\$1,784	-	-	-
41001 MH-Public Guardian	\$95	-	\$95	-	-	-	-
41002 Mental Health Treatment	\$12,858	\$7,103	\$2,727	-	\$3,009	\$19	-
41003 Detention	\$169	-	\$169	-	-	-	-
41004 MH Administration	\$1,922	\$1,288	\$634	-	-	-	-
41005 Mental Health Substance Abuse	\$258	-	\$258	-	-	-	-
42001 Public Health	\$7,309	\$5,808	\$1,481	-	-	\$20	-
42002 California Childrens Services	\$9,708	-	\$377	-	\$9,330	\$1	-
42004 Environmental Health	\$805	-	\$504	-	\$301	-	-
42006 Animal Control Services	\$32,269	\$31,829	\$440	-	-	-	-
42007 Public Health Ambulatory Care	\$658	-	\$658	-	-	-	-
43001 Riv Co Regional Medical Center	\$27,529	\$18,254	\$8,974	-	\$301	-	-

**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
43002 Med Indigent Services Program	\$54	-	\$54	-	-	-	-
43003 Correctional Health Systems	\$545	-	\$545	-	-	-	-
45001 Department of Waste Resources	\$3,408	-	\$1,089	\$2,319	-	-	-
51001 DPSS Administration	\$42,549	\$30,487	\$8,014	-	\$3,612	\$436	-
51006 DPSS - Homeless	\$1,263	-	\$4	-	\$1,204	\$55	-
52001 Local Initiative Admin DCA	\$340	-	\$39	-	\$301	-	-
52002 DCA-Local Initiative Program	\$5,461	\$5,111	\$49	-	\$301	-	-
52003 DCA-Other Programs	\$11	-	\$11	-	-	-	-
53001 Office of Aging-Title III	\$15,698	\$12,241	\$148	-	\$3,310	-	-
54001 Veterans Services	\$25	-	\$25	-	-	-	-
63001 Cooperative Extension	\$10,879	\$10,867	\$12	-	-	-	-
72002 EDA-Custodial Services	\$69,794	\$67,675	\$242	\$1,877	-	-	-
72003 EDA-Maintenance Services	\$23,425	\$21,103	\$446	\$1,877	-	-	-
72004 EDA-Real Estate	\$33,199	\$30,038	\$1,285	\$1,877	-	-	-
72005 EDA-Project Management	\$12,737	\$10,714	\$146	\$1,878	-	-	-
72008 EDA-Capital Projects	\$5	-	\$5	-	-	-	-
73003 Printing Services	\$54,145	\$52,773	\$62	\$1,311	-	-	-
73004 Supply Services	\$1,647	-	\$336	\$1,311	-	-	-
73005 Fleet Services	\$14,782	\$13,057	\$414	\$1,311	-	-	-
73006 Central Mail Services	\$47,843	\$46,468	\$65	\$1,310	-	-	-
73007 AB2766 Air Quality	\$5	-	\$5	-	-	-	-
74001 Information Technology	\$9,344	\$5,682	\$1,414	\$2,248	-	-	-
74006 RCIT Communications Solutions	\$213	-	\$213	-	-	-	-
74009 RCIT Geographical Info System	\$34	-	\$34	-	-	-	-
924001 Trial Court Operations	\$60,018	-	-	-	-	-	\$60,018
931104 Regnl Parks & Open-Space Dist	\$15,670	\$15,270	\$400	-	-	-	-
933201 Riverside County Trans Comm	-	-	-	-	-	-	-
937001 Van Horn Regional Treatment	-	-	-	-	-	-	-
938001 RCCFC - Agency	\$3,247	\$2,788	\$460	-	-	-	-
947200 Flood Cont Dist Admin	\$13,479	\$13,303	\$176	-	-	-	-

**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
960001 Law Library	\$25	-	\$25	-	-	-	-
900101-915301 Various CSAs	\$50,450	\$50,290	\$159	-	-	-	-
00 All Other	\$11,713	\$11,683	\$30	-	-	-	-
2nd Alloc Remains	\$10	-	\$8	-	\$2	-	-
Totals	\$1,508,741	\$1,283,487	\$65,486	\$58,117	\$40,627	\$937	\$60,018
Direct Billed	\$68,600	-	-	-	-	\$63,900	-
Total Full Functional Cost	\$1,577,341	\$1,283,487	\$65,486	\$58,117	\$40,627	\$64,837	\$60,018
Less Direct Billed	(\$68,600)	-	-	-	-	(\$63,900)	-
Less CSD Amounts	(\$363,890)	(\$357,145)	(\$1,817)	(\$4,927)	-	-	-
Total Receiving Department Allocation	\$1,144,852	\$926,341	\$63,669	\$53,190	\$40,627	\$937	\$60,018

**13002 Internal Audit Specialized Accounting
Schedule 5.7**

Summary of Allocated Costs (continued)

Department	Total	External Audit	SB 90/Unallow
11001 County Executive Office	\$104	-	-
13001 Auditor Controller	\$77,900	-	-
13002 Internal Audit Specialized Accounting	\$26	-	-
13003 Payroll	\$26,131	-	-
15001 County Counsel	\$19,775	-	-
11301 Human Resources	\$10,893	-	-
73001 Purchasing	\$19,150	-	-
72001 EDA FM - Admin	\$55,886	-	-
72006 EDA Energy	\$51,562	-	-
72007 EDA Parking	\$102,462	-	-
Subtotal for CSD	\$363,890	-	-
10001 Board of Supervisors	\$72,372	-	-
10002 Assessment Appeals Board	\$999	-	-
11003 Cont & Land Acq-ACO	-	-	-
11009 Contrib To Trial Court Funding	-	-	-
11010 Contribution to Other Funds	\$17	-	-
11014 County Contrib to Hlth & MH	-	-	-
11021 Interest on Trans & Teeter	\$1	-	-
11029 Legislative-Admin Support	\$51	-	-
11033 Confidential Court Orders	\$10	-	-
11034 Teeter Debt Service	-	-	-
11035 Mitigation Project Operation	-	-	-
11036 Wc-Mshcp	\$60	-	-
11037 Devel. Impact Fee Op Org	\$20	-	-
11038 EO Subfund Operations	\$11	-	-
11039 Court Facilities	\$40	-	-

**13002 Internal Audit Specialized Accounting
Schedule 5.7**

Summary of Allocated Costs (continued)

Department	Total	External Audit	SB 90/Unallow
11040 Pension Obligation Bonds	-	-	-
11043 Court Reporting Transcripts	\$26	-	-
11044 Grand Jury Admin	\$8	-	-
11050 Natl Pollutant Dschrg Elim Sys	\$22	-	-
11060 Riv Co Low Income Health Prog	\$6	-	-
11099 Indigent Defense	\$214	-	-
11303 Air Quality Division	\$10	-	-
11306 Delta Dental PPO	\$9	-	-
11307 Property Insurance	\$942	-	-
11308 Workers Compensation	\$961	-	-
11309 Malpractice Insurance	\$849	-	-
11310 Liability Insurance	\$51,360	-	-
11311 Unemployment Insurance	\$811	-	-
11312 STD Disability Insurance	\$813	-	-
11313 Safety Loss Control	\$41	-	-
11318 Temporary Assistance	\$885	-	-
11320 Exclusive Provider Option	\$331	-	-
11322 Employee Assistance Services	\$26	-	-
11325 Local Advantage Blythe Dental	-	-	-
11326 Local Advantage Plus Dental	\$1	-	-
11329 Occupational Health & Wellness	\$69	-	-
11330 Wellness Program	\$24	-	-
11501 CFD Assessment Dist Admin	\$12	-	-
12001 Assessor	\$5,736	-	-
12002 County Clerk-Recorder	\$38,568	-	-
12003 Records Mgmt & Archives Program	\$2,192	-	-
12004 CREST	\$103	-	-
14001 Treasurer-Tax Collector	\$40,215	\$69	-
17001 Registrar of Voters	\$1,197	-	-
19001 AgencyAdministration	\$47,536	-	-

**13002 Internal Audit Specialized Accounting
Schedule 5.7**

Summary of Allocated Costs (continued)

Department	Total	External Audit	SB 90/Unallow
19002 HUD-CDBG Home Grants	\$1,212	-	-
19003 Workforce Development	\$8,736	-	-
19004 Housing Authority (County)	\$3,212	-	-
19005 Single Family Revenue Bond	\$87	-	-
19006 Home Grant Program	\$118	-	-
19007 EDA/County Free Library	\$873	-	-
19008 EDA/Community Centers	-	-	-
19009 Successor Agency to the RDA	\$34	-	-
19010 Economic Development	\$74	-	-
19107 County Airports	\$348	-	-
19201 Fair And National Date Fest	\$972	-	-
19301 Edward Dean Museum	\$6	-	-
22001 District Attorney	\$40,356	-	-
22002 District Attorney Forensic	\$9	-	-
23001 Riv Co Dep of Child Supt Svcs	\$2,833	-	-
24001 Public Defender	\$728	-	-
25001 Sheriff Administration	\$8,606	-	-
25002 Sheriff Support	\$876	-	-
25003 Sheriff Patrol	\$25,497	-	-
25004 Sheriff Correction	\$4,140	-	-
25005 Sheriff Court Services	\$570	-	-
25006 CAC Security	\$13	-	-
25007 Ben Clark Training Center	\$267	-	-
25010 Sheriff Coroner	\$20,833	-	-
25011 Public Administration	\$28,377	-	-
25051 Sheriff Cal-ID	\$83	-	-
25052 Sheriff Cal-DNA	\$17	-	-
25053 Sheriff Cal-Photo	\$3	-	-
26001 Juvenile Hall	\$700	-	-
26002 Probation	\$6,248	-	-

**13002 Internal Audit Specialized Accounting
Schedule 5.7**

Summary of Allocated Costs (continued)

Department	Total	External Audit	SB 90/Unallow
26004 Court Placement Care	-	-	-
26007 Administration & Support	\$209	-	-
27001 Cont & Land Aqu-Fire	\$3	-	-
27002 Fire Protection	\$42,407	-	-
27004 Fire Protection-Contract Svc	\$1,633	-	-
28001 Agricultural Commisioner	\$26,023	-	-
29001 Local Agency Formation Comm	\$15	-	-
31002 TLMA Administrative Services	\$139	-	-
31003 Consolidated Counter Services	\$1,183	-	-
31005 Environmental Programs	\$15	-	-
31101 Building & Safety	\$929	-	-
31201 Planning	\$5,990	-	-
31301 Transportation	\$6,398	-	-
31302 Surveyor	\$18,071	-	-
31304 Supervisorial Dist No 4	\$13	-	-
31305 Transportation Const Projects	\$20,029	-	-
31307 Transportation Equipment	\$118	-	-
31308 TLMA ALUC	\$8	-	-
31401 Code Enforcement	\$3,691	-	-
41001 MH-Public Guardian	\$95	-	-
41002 Mental Health Treatment	\$12,858	-	-
41003 Detention	\$169	-	-
41004 MH Administration	\$1,922	-	-
41005 Mental Health Substance Abuse	\$258	-	-
42001 Public Health	\$7,309	-	-
42002 California Childrens Services	\$9,708	-	-
42004 Environmental Health	\$805	-	-
42006 Animal Control Services	\$32,269	-	-
42007 Public Health Ambulatory Care	\$658	-	-
43001 Riv Co Regional Medical Center	\$27,529	-	-

**13002 Internal Audit Specialized Accounting
Schedule 5.7**

Summary of Allocated Costs (continued)

Department	Total	External Audit	SB 90/Unallow
43002 Med Indigent Services Program	\$54	-	-
43003 Correctional Health Systems	\$545	-	-
45001 Department of Waste Resources	\$3,408	-	-
51001 DPSS Administration	\$42,549	-	-
51006 DPSS - Homeless	\$1,263	-	-
52001 Local Initiative Admin DCA	\$340	-	-
52002 DCA-Local Initiative Program	\$5,461	-	-
52003 DCA-Other Programs	\$11	-	-
53001 Office of Aging-Title III	\$15,698	-	-
54001 Veterans Services	\$25	-	-
63001 Cooperative Extension	\$10,879	-	-
72002 EDA-Custodial Services	\$69,794	-	-
72003 EDA-Maintenance Services	\$23,425	-	-
72004 EDA-Real Estate	\$33,199	-	-
72005 EDA-Project Management	\$12,737	-	-
72008 EDA-Capital Projects	\$5	-	-
73003 Printing Services	\$54,145	-	-
73004 Supply Services	\$1,647	-	-
73005 Fleet Services	\$14,782	-	-
73006 Central Mail Services	\$47,843	-	-
73007 AB2766 Air Quality	\$5	-	-
74001 Information Technology	\$9,344	-	-
74006 RCIT Communications Solutions	\$213	-	-
74009 RCIT Geographical Info System	\$34	-	-
924001 Trial Court Operations	\$60,018	-	-
931104 Regnl Parks & Open-Space Dist	\$15,670	-	-
933201 Riverside County Trans Comm	-	-	-
937001 Van Horn Regional Treatment	-	-	-
938001 RCCFC - Agency	\$3,247	-	-
947200 Flood Cont Dist Admin	\$13,479	-	-

**13002 Internal Audit Specialized Accounting
Schedule 5.7**

Summary of Allocated Costs (continued)

Department	Total	External Audit	SB 90/Unallow
960001 Law Library	\$25	-	-
900101-915301 Various CSAs	\$50,450	-	-
00 All Other	\$11,713	-	-
2nd Alloc Remains	\$10	-	-
Totals	\$1,508,741	\$69	-
Direct Billed	\$68,600	\$4,700	-
Total Full Functional Cost	\$1,577,341	\$4,769	-
Less Direct Billed	(\$68,600)	(\$4,700)	-
Less CSD Amounts	(\$363,890)	-	-
Total Receiving Department Allocation	\$1,144,852	\$69	-

Narratives

13003 Payroll
Schedule 6.1

Payroll is a division of the Auditor-Controller's office. The division is responsible for processing, reporting and paying Countywide employee pay and related employee withholdings and employer paid benefits.

Payroll - Allocates payroll processing costs by the number of payroll transactions per department.

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 Distribution	\$1,689,299	-	\$1,689,299	-	
Total for C/A		\$1,689,299	-	\$1,689,299	-	
REV	770500 Auditor - Accounting Fees	\$945	-	-	\$945	Subpoena fees - unallowed
REV	770510 Auditor - Garnishment Fee	\$33,529	-	-	\$33,529	Garnishment - unallowed
REV	770520 Payroll Service - County	\$552,811	-	\$537,161	\$15,650	Outside agency - unallowed
REV	777520 Reimb. for Services	\$35,433	-	-	\$35,433	State Disability Payroll Charges - unallowed
REV	778420 Interfnd Acctg Auditing Fees	\$143,768	-	\$143,768	-	
Total for REV		\$766,486	-	\$680,929	\$85,557	
Total per Books		\$2,455,785				
Less General Government		(\$85,557)				
Less Off the Top		-				
Less Direct Billed		(\$2,370,228)				
Difference		-				

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

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 2/25/2016

13003 Payroll
Schedule 6.3

Labor Distribution Summary
No Labor Distribution

**13003 Payroll
Schedule 6.4**

Schedule of costs to be allocated

		Amount	General & Admin	Payroll
<i>Total %</i>			-	100.000%
Wages and Benefits				
Salaries		\$1,216,383	-	\$1,216,383
Benefits		\$507,389	-	\$507,389
Wages and Benefits Subtotal		\$1,723,772	-	\$1,723,772
Services and Supplies				
Services & Supplies	SAL	\$592,273	-	\$592,273
Office Equipment	SAL	\$14,942	-	\$14,942
573900 Intra Payroll Dist	DISA	(\$1,689,299)	-	-
Services and Supplies Subtotal		(\$1,082,084)	-	\$607,215
Cost Adjustments				
573900 Intra Payroll Dist		\$1,689,299	-	-
Cost Adjustments Subtotal		\$1,689,299	-	-
Reallocate Admin			-	-
Functional Costs		\$2,330,987	-	\$2,330,987

**13003 Payroll
Schedule 6.5**

Service to Service Costs

Department	First Incoming	Second Incoming	Payroll
1 Building Use Allowance	\$22,599	-	\$22,599
2 Equipment Use Allowance	\$1,867	-	\$1,867
11001 County Executive Office	\$1,823	-	\$1,823
11001 County Executive Office	-	\$4	\$4
13001 Auditor Controller	(\$8,606)	-	(\$8,606)
13001 Auditor Controller	-	\$19,138	\$19,138
13002 Internal Audit Specialized Accounting	\$25,742	-	\$25,742
13002 Internal Audit Specialized Accounting	-	\$389	\$389
13003 Payroll	-	\$4	\$4
11301 Human Resources	-	\$1,462	\$1,462
73001 Purchasing	-	\$93	\$93
72006 EDA Energy	-	\$16,341	\$16,341
Subtotals	\$43,425	\$37,431	\$80,856
Functional Costs	\$2,330,987		\$2,330,987
Total Allocated Costs	\$2,411,843		\$2,411,843

Default Proportional Distribution

County of Riverside
OMB A-87 Cost Allocation Plan

13003 Payroll
Schedule 6.6.1

Detail Allocations - Payroll

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
11001 County Executive Office	670	0.124%	\$2,955	(\$2,950)	\$5	-	\$5
13001 Auditor Controller	1,473	0.274%	\$6,497	(\$6,488)	\$9	-	\$9
13002 Internal Audit Specialized Accounting	301	0.056%	\$1,328	(\$1,325)	\$3	-	\$3
13003 Payroll	538	0.100%	\$2,373	(\$2,369)	\$4	-	\$4
15001 County Counsel	1,805	0.335%	\$7,962	(\$7,946)	\$16	\$126	\$142
11301 Human Resources	4,706	0.874%	\$20,757	(\$20,716)	\$41	\$329	\$370
73001 Purchasing	527	0.098%	\$2,324	(\$2,320)	\$4	\$37	\$41
72001 EDA FM - Admin	988	0.184%	\$4,358	(\$4,351)	\$7	\$69	\$76
72006 EDA Energy	111	0.021%	\$490	(\$489)	-	\$8	\$9
72007 EDA Parking	494	0.092%	\$2,179	(\$2,175)	\$4	\$35	\$39
10001 Board of Supervisors	1,437	0.267%	\$6,338	(\$6,327)	\$11	\$100	\$111
10002 Assessment Appeals Board	292	0.054%	\$1,288	(\$1,286)	\$2	\$20	\$22
11038 EO Subfund Operations	16	0.003%	\$71	(\$71)	-	\$1	-
11044 Grand Jury Admin	26	0.005%	\$115	(\$114)	-	\$2	\$3
11050 Natl Pollutant Dschrg Elim Sys	53	0.010%	\$234	(\$233)	-	\$4	\$5
11303 Air Quality Division	61	0.011%	\$269	(\$269)	-	\$4	\$4
11307 Property Insurance	26	0.005%	\$115	(\$114)	-	\$2	\$3
11308 Workers Compensation	1,061	0.197%	\$4,680	(\$4,671)	\$9	\$74	\$83
11309 Malpractice Insurance	52	0.010%	\$229	(\$229)	-	\$4	\$4
11310 Liability Insurance	730	0.136%	\$3,220	(\$3,215)	\$5	\$51	\$56
11313 Safety Loss Control	368	0.068%	\$1,623	(\$1,620)	\$3	\$26	\$29
11318 Temporary Assistance	1,118	0.208%	\$4,931	(\$4,922)	\$9	\$78	\$87
11320 Exclusive Provider Option	1,074	0.200%	\$4,737	(\$4,729)	\$8	\$75	\$83
11322 Employee Assistance Services	290	0.054%	\$1,279	(\$1,277)	\$2	\$20	\$22
11329 Occupational Health & Wellness	596	0.111%	\$2,629	(\$2,626)	\$3	\$42	\$45
11330 Wellness Program	60	0.011%	\$265	(\$263)	\$2	\$4	\$6
11501 CFD Assessment Dist Admin	104	0.019%	\$459	(\$458)	-	\$7	\$8
12001 Assessor	5,015	0.932%	\$22,120	(\$22,082)	\$38	\$351	\$389

County of Riverside
OMB A-87 Cost Allocation Plan

13003 Payroll
Schedule 6.6.1

Detail Allocations - Payroll (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
12002 County Clerk-Recorder	4,446	0.826%	\$19,610	(\$19,579)	\$31	\$311	\$342
12003 Records Mgmt & Archives Program	387	0.072%	\$1,707	(\$1,704)	\$3	\$27	\$30
12004 CREST	518	0.096%	\$2,285	(\$2,280)	\$5	\$36	\$41
14001 Treasurer-Tax Collector	2,575	0.478%	\$11,358	(\$11,340)	\$18	\$180	\$198
17001 Registrar of Voters	1,793	0.333%	\$7,909	(\$7,927)	(\$18)	\$125	\$107
19001 AgencyAdministration	816	0.152%	\$3,599	(\$3,594)	\$5	\$57	\$62
19003 Workforce Development	2,961	0.550%	\$13,060	(\$13,039)	\$21	\$207	\$228
19004 Housing Authority (County)	3,011	0.559%	\$13,281	(\$13,258)	\$23	\$211	\$234
19007 EDA/County Free Library	180	0.033%	\$794	(\$793)	-	\$13	\$14
19010 Economic Development	448	0.083%	\$1,976	(\$1,972)	\$4	\$31	\$35
19107 County Airports	298	0.055%	\$1,314	(\$1,311)	\$3	\$21	\$24
19201 Fair And National Date Fest	612	0.114%	\$2,699	(\$2,692)	\$7	\$43	\$50
19301 Edward Dean Museum	73	0.014%	\$322	(\$321)	-	\$5	\$6
22001 District Attorney	18,217	3.384%	\$80,352	(\$80,213)	\$139	\$1,274	\$1,413
23001 Riv Co Dep of Child Supt Svcs	7,878	1.463%	\$34,748	(\$34,690)	\$58	\$551	\$609
24001 Public Defender	5,964	1.108%	\$26,306	(\$26,262)	\$44	\$417	\$461
25001 Sheriff Administration	1,388	0.258%	\$6,122	(\$6,112)	\$10	\$97	\$107
25002 Sheriff Support	8,970	1.666%	\$39,565	(\$39,491)	\$74	\$627	\$701
25003 Sheriff Patrol	46,275	8.596%	\$204,110	(\$203,737)	\$373	\$3,236	\$3,609
25004 Sheriff Correction	39,904	7.413%	\$176,009	(\$175,682)	\$327	\$2,790	\$3,117
25005 Sheriff Court Services	5,114	0.950%	\$22,557	(\$22,518)	\$39	\$358	\$397
25006 CAC Security	78	0.014%	\$344	(\$343)	\$1	\$5	\$6
25007 Ben Clark Training Center	1,693	0.314%	\$7,467	(\$7,455)	\$12	\$118	\$130
25010 Sheriff Coroner	1,507	0.280%	\$6,647	(\$6,634)	\$13	\$105	\$118
25011 Public Administration	406	0.075%	\$1,791	(\$1,787)	\$4	\$28	\$32
25051 Sheriff Cal-ID	718	0.133%	\$3,167	(\$3,162)	\$5	\$50	\$55
26001 Juvenile Hall	8,464	1.572%	\$37,333	(\$37,267)	\$66	\$592	\$658
26002 Probation	12,010	2.231%	\$52,974	(\$52,874)	\$100	\$840	\$940
26007 Administration & Support	2,011	0.374%	\$8,870	(\$8,858)	\$12	\$141	\$153
27002 Fire Protection	5,500	1.022%	\$24,259	(\$24,212)	\$47	\$385	\$432

County of Riverside
OMB A-87 Cost Allocation Plan

13003 Payroll
Schedule 6.6.1

Detail Allocations - Payroll (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
27004 Fire Protection-Contract Svc	652	0.121%	\$2,876	(\$2,870)	\$6	\$46	\$52
28001 Agricultural Commisioner	1,284	0.239%	\$5,663	(\$5,654)	\$9	\$90	\$99
29001 Local Agency Formation Comm	165	0.031%	\$728	(\$726)	\$2	\$12	\$14
31002 TLMA Administrative Services	1,222	0.227%	\$5,390	(\$5,379)	\$11	\$85	\$96
31003 Consolidated Counter Services	440	0.082%	\$1,941	(\$1,937)	\$4	\$31	\$35
31005 Environmental Programs	180	0.033%	\$794	(\$794)	-	\$13	\$13
31101 Building & Safety	895	0.166%	\$3,948	(\$3,941)	\$7	\$63	\$70
31201 Planning	560	0.104%	\$2,470	(\$2,466)	\$4	\$39	\$43
31301 Transportation	7,523	1.398%	\$33,183	(\$33,123)	\$60	\$526	\$586
31302 Surveyor	773	0.144%	\$3,410	(\$3,404)	\$6	\$54	\$60
31307 Transportation Equipment	576	0.107%	\$2,541	(\$2,536)	\$5	\$40	\$45
31308 TLMA ALUC	123	0.023%	\$543	(\$543)	-	\$9	\$9
31401 Code Enforcement	1,819	0.338%	\$8,023	(\$8,010)	\$13	\$127	\$140
41001 MH-Public Guardian	821	0.153%	\$3,621	(\$3,616)	\$5	\$57	\$62
41002 Mental Health Treatment	25,568	4.750%	\$112,776	(\$112,541)	\$235	\$1,788	\$2,023
41003 Detention	1,552	0.288%	\$6,846	(\$6,833)	\$13	\$109	\$122
41004 MH Administration	5,964	1.108%	\$26,306	(\$26,268)	\$38	\$417	\$455
41005 Mental Health Substance Abuse	3,360	0.624%	\$14,820	(\$14,795)	\$25	\$235	\$260
42001 Public Health	14,317	2.660%	\$63,150	(\$63,039)	\$111	\$1,001	\$1,112
42002 California Childrens Services	3,779	0.702%	\$16,668	(\$16,639)	\$29	\$264	\$293
42004 Environmental Health	4,842	0.899%	\$21,357	(\$21,319)	\$38	\$339	\$377
42006 Animal Control Services	5,484	1.019%	\$24,189	(\$24,145)	\$44	\$383	\$427
42007 Public Health Ambulatory Care	7,033	1.306%	\$31,021	(\$30,967)	\$54	\$492	\$546
43001 Riv Co Regional Medical Center	76,681	14.245%	\$338,225	(\$337,686)	\$539	\$5,362	\$5,901
43002 Med Indigent Services Program	994	0.185%	\$4,384	(\$4,380)	\$4	\$70	\$74
43003 Correctional Health Systems	4,273	0.794%	\$18,847	(\$18,808)	\$39	\$299	\$338
45001 Department of Waste Resources	4,291	0.797%	\$18,927	(\$18,892)	\$35	\$300	\$335
51001 DPSS Administration	107,414	19.954%	\$473,782	(\$472,927)	\$855	\$7,510	\$8,365
52001 Local Initiative Admin DCA	858	0.159%	\$3,784	(\$3,778)	\$6	\$60	\$66
52002 DCA-Local Initiative Program	708	0.132%	\$3,123	(\$3,117)	\$6	\$50	\$56

County of Riverside
OMB A-87 Cost Allocation Plan

13003 Payroll
Schedule 6.6.1

Detail Allocations - Payroll (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
53001 Office of Aging-Title III	3,046	0.566%	\$13,435	(\$13,410)	\$25	\$213	\$238
54001 Veterans Services	389	0.072%	\$1,716	(\$1,712)	\$4	\$27	\$31
63001 Cooperative Extension	144	0.027%	\$635	(\$634)	\$1	\$10	\$11
72002 EDA-Custodial Services	4,678	0.869%	\$20,634	(\$20,598)	\$36	\$327	\$363
72003 EDA-Maintenance Services	4,202	0.781%	\$18,534	(\$18,499)	\$35	\$294	\$329
72004 EDA-Real Estate	784	0.146%	\$3,458	(\$3,451)	\$7	\$55	\$62
72005 EDA-Project Management	712	0.132%	\$3,140	(\$3,135)	\$5	\$50	\$55
73003 Printing Services	487	0.090%	\$2,148	(\$2,144)	\$4	\$34	\$38
73004 Supply Services	302	0.056%	\$1,332	(\$1,330)	\$2	\$21	\$23
73005 Fleet Services	1,409	0.262%	\$6,215	(\$6,203)	\$12	\$99	\$111
73006 Central Mail Services	251	0.047%	\$1,107	(\$1,105)	\$2	\$18	\$20
74001 Information Technology	11,290	2.097%	\$49,798	(\$49,681)	\$117	\$789	\$906
74006 RCIT Communications Solutions	885	0.164%	\$3,904	(\$3,896)	\$8	\$62	\$70
74009 RCIT Geographical Info System	198	0.037%	\$873	(\$872)	\$1	\$14	\$15
931104 Regnl Parks & Open-Space Dist	7,203	1.338%	\$31,771	(\$31,745)	\$26	\$504	\$530
938001 RCCFC - Agency	570	0.106%	\$2,514	(\$2,510)	\$4	\$40	\$44
943001 WRMD Operations	654	0.121%	\$2,885	(\$2,880)	\$5	\$46	\$51
947200 Flood Cont Dist Admin	6,111	1.135%	\$26,954	(\$26,909)	\$45	\$427	\$472
900101-915301 Various CSAs	1,146	0.213%	\$5,055	(\$5,049)	\$6	\$80	\$86
00 All Other	1,498	0.278%	\$6,607	(\$6,590)	\$17	\$105	\$122
Subtotals	538,317	100.000%	\$2,374,412	(\$2,370,228)	\$4,184	\$37,431	\$41,615
Direct Billed					\$2,370,228		\$2,370,228
Total Full Functional Cost					\$2,374,412		\$2,411,843

Allocation Basis: # of Payroll checks by department

**13003 Payroll
Schedule 6.7**

Summary of Allocated Costs

Department	Total	Payroll
11001 County Executive Office	\$5	\$5
13001 Auditor Controller	\$9	\$9
13002 Internal Audit Specialized Accounting	\$3	\$3
13003 Payroll	\$4	\$4
15001 County Counsel	\$142	\$142
11301 Human Resources	\$370	\$370
73001 Purchasing	\$41	\$41
72001 EDA FM - Admin	\$76	\$76
72006 EDA Energy	\$9	\$9
72007 EDA Parking	\$39	\$39
Subtotal for CSD	\$698	\$698
10001 Board of Supervisors	\$111	\$111
10002 Assessment Appeals Board	\$22	\$22
11038 EO Subfund Operations	-	-
11044 Grand Jury Admin	\$3	\$3
11050 Natl Pollutant Dschrg Elim Sys	\$5	\$5
11303 Air Quality Division	\$4	\$4
11307 Property Insurance	\$3	\$3
11308 Workers Compensation	\$83	\$83
11309 Malpractice Insurance	\$4	\$4
11310 Liability Insurance	\$56	\$56
11313 Safety Loss Control	\$29	\$29
11318 Temporary Assistance	\$87	\$87
11320 Exclusive Provider Option	\$83	\$83
11322 Employee Assistance Services	\$22	\$22
11329 Occupational Health & Wellness	\$45	\$45
11330 Wellness Program	\$6	\$6

**13003 Payroll
Schedule 6.7**

Summary of Allocated Costs (continued)

Department	Total	Payroll
11501 CFD Assessment Dist Admin	\$8	\$8
12001 Assessor	\$389	\$389
12002 County Clerk-Recorder	\$342	\$342
12003 Records Mgmt & Archives Program	\$30	\$30
12004 CREST	\$41	\$41
14001 Treasurer-Tax Collector	\$198	\$198
17001 Registrar of Voters	\$107	\$107
19001 AgencyAdministration	\$62	\$62
19003 Workforce Development	\$228	\$228
19004 Housing Authority (County)	\$234	\$234
19007 EDA/County Free Library	\$14	\$14
19010 Economic Development	\$35	\$35
19107 County Airports	\$24	\$24
19201 Fair And National Date Fest	\$50	\$50
19301 Edward Dean Museum	\$6	\$6
22001 District Attorney	\$1,413	\$1,413
23001 Riv Co Dep of Child Supt Svcs	\$609	\$609
24001 Public Defender	\$461	\$461
25001 Sheriff Administration	\$107	\$107
25002 Sheriff Support	\$701	\$701
25003 Sheriff Patrol	\$3,609	\$3,609
25004 Sheriff Correction	\$3,117	\$3,117
25005 Sheriff Court Services	\$397	\$397
25006 CAC Security	\$6	\$6
25007 Ben Clark Training Center	\$130	\$130
25010 Sheriff Coroner	\$118	\$118
25011 Public Administration	\$32	\$32
25051 Sheriff Cal-ID	\$55	\$55
26001 Juvenile Hall	\$658	\$658
26002 Probation	\$940	\$940

**13003 Payroll
Schedule 6.7**

Summary of Allocated Costs (continued)

Department	Total	Payroll
26007 Administration & Support	\$153	\$153
27002 Fire Protection	\$432	\$432
27004 Fire Protection-Contract Svc	\$52	\$52
28001 Agricultural Commisioner	\$99	\$99
29001 Local Agency Formation Comm	\$14	\$14
31002 TLMA Administrative Services	\$96	\$96
31003 Consolidated Counter Services	\$35	\$35
31005 Environmental Programs	\$13	\$13
31101 Building & Safety	\$70	\$70
31201 Planning	\$43	\$43
31301 Transportation	\$586	\$586
31302 Surveyor	\$60	\$60
31307 Transportation Equipment	\$45	\$45
31308 TLMA ALUC	\$9	\$9
31401 Code Enforcement	\$140	\$140
41001 MH-Public Guardian	\$62	\$62
41002 Mental Health Treatment	\$2,023	\$2,023
41003 Detention	\$122	\$122
41004 MH Administration	\$455	\$455
41005 Mental Health Substance Abuse	\$260	\$260
42001 Public Health	\$1,112	\$1,112
42002 California Childrens Services	\$293	\$293
42004 Environmental Health	\$377	\$377
42006 Animal Control Services	\$427	\$427
42007 Public Health Ambulatory Care	\$546	\$546
43001 Riv Co Regional Medical Center	\$5,901	\$5,901
43002 Med Indigent Services Program	\$74	\$74
43003 Correctional Health Systems	\$338	\$338
45001 Department of Waste Resources	\$335	\$335
51001 DPSS Administration	\$8,365	\$8,365

**13003 Payroll
Schedule 6.7**

Summary of Allocated Costs (continued)

Department	Total	Payroll
52001 Local Initiative Admin DCA	\$66	\$66
52002 DCA-Local Initiative Program	\$56	\$56
53001 Office of Aging-Title III	\$238	\$238
54001 Veterans Services	\$31	\$31
63001 Cooperative Extension	\$11	\$11
72002 EDA-Custodial Services	\$363	\$363
72003 EDA-Maintenance Services	\$329	\$329
72004 EDA-Real Estate	\$62	\$62
72005 EDA-Project Management	\$55	\$55
73003 Printing Services	\$38	\$38
73004 Supply Services	\$23	\$23
73005 Fleet Services	\$111	\$111
73006 Central Mail Services	\$20	\$20
74001 Information Technology	\$906	\$906
74006 RCIT Communications Solutions	\$70	\$70
74009 RCIT Geographical Info System	\$15	\$15
931104 Regnl Parks & Open-Space Dist	\$530	\$530
938001 RCCFC - Agency	\$44	\$44
943001 WRMD Operations	\$51	\$51
947200 Flood Cont Dist Admin	\$472	\$472
900101-915301 Various CSAs	\$86	\$86
00 All Other	\$122	\$122
Totals	\$41,620	\$41,620
Direct Billed	\$2,370,228	\$2,370,228
Total Full Functional Cost	\$2,411,848	\$2,411,848
Less Direct Billed	(\$2,370,228)	(\$2,370,228)
Less CSD Amounts	(\$698)	(\$698)
Total Receiving Department Allocation	\$40,923	\$40,923

15001 County Counsel
Schedule 7.1

Narratives

County Counsel has been considered allowable for inclusion as a support service department. Attorney and paralegal salary costs are supported by time records, which are sufficiently detailed to support charges. The department costs are allocated based on two functions.

Attorney Legal Services - Allocates Attorneys legal service cost based on actual hours billed by the Attorneys per department.

Paralegal Legal Services - Allocates Paralegals legal service cost based on actual hours billed by the Paralegals per department.

Direct Bill to Mental Health -

Allocates the direct bill for Mental Health to that department.

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	\$5,198,212	-	\$5,198,212	-	
C/A	572800 Intra-Miscellaneous	\$1,794,843	(\$3,968)	\$1,798,811	-	
C/A	573000 Intra-Planning	\$257,166	-	\$257,166	-	
Total for C/A		\$7,250,221	(\$3,968)	\$7,254,189	-	
REV	755380 CA Penal Code 1305	\$42,723	-	-	\$42,723	Penal code fines unallowed
REV	771410 Flood Control District	\$193,726	-	\$193,726	-	
REV	771420 Housing Authority	\$138,003	-	\$138,003	-	
REV	771430 Legal Service	\$22,417	-	\$22,417	-	
REV	771440 Liability Insurance	\$335,966	-	-	\$335,966	Unallowed Insurance Litigation
REV	771450 LPS Conservatorship	\$105,686	-	\$105,686	-	
REV	771470 School Districts	\$26,065	-	-	\$26,065	Unallowed revenue
REV	771930 Deposit Based Fee Draws	\$254,730	-	-	\$254,730	
REV	777520 Reimb. for Services	\$791,635	-	\$749,848	\$41,787	Unallowed revenue
REV	778160 Interfnd Legal Services	\$849,559	-	\$849,559	-	Outside agency unallowed
REV	778280 Interfnd Reimb. for Service	\$179	-	-	\$179	Unallowed outside agency
REV	790600 Contr. from Other County Funds	\$25,200	-	-	\$25,200	Contribution - unallowed
Total for REV		\$2,785,889	-	\$2,059,239	\$726,650	

Total per Books	\$10,036,110
Less General Government	(\$726,650)
Less Off the Top	\$3,968
Less Direct Billed	(\$9,313,428)
Difference	-

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

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 2/25/2016

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	Attorney Legal Services	Paralegal Legal Services	Direct Bill to Mental Health
<i>Total %</i>		-	97.666%	2.334%	-
Wages and Benefits					
Salaries	\$8,084,758	-	\$7,896,079	\$188,679	-
Benefits	\$2,867,775	-	\$2,800,848	\$66,927	-
Wages and Benefits Subtotal	\$10,952,533	-	\$10,696,926	\$255,607	-
Services and Supplies	Dist				
Services & Supplies	SAL \$966,127	-	\$943,580	\$22,547	-
Equipment	DISA \$98,464	-	-	-	-
57200 Intra DPSS	DISA (\$5,198,212)	-	-	-	-
572800 Intra Misc	DISA (\$1,794,843)	-	-	-	-
573000 Intra Planning	DISA (\$257,166)	-	-	-	-
Services and Supplies Subtotal	(\$6,185,630)	-	\$943,580	\$22,547	-
Cost Adjustments					
Equipment	(\$98,464)	-	-	-	-
57200 Intra DPSS	\$5,198,212	-	-	-	-
572800 Intra Misc	\$1,794,843	-	-	-	-
573000 Intra Planning	\$257,166	-	-	-	-
Direct Charge	\$3,968	-	-	-	\$3,968
Cost Adjustments Subtotal	\$7,155,725	-	-	-	\$3,968
Reallocate Admin		-	-	-	-
Functional Costs	\$11,922,628	-	\$11,640,506	\$278,154	\$3,968

County of Riverside
OMB A-87 Cost Allocation Plan

15001 County Counsel
Schedule 7.5

Service to Service Costs

Department	First Incoming	Second Incoming	Attorney Legal Services	Paralegal Legal Services	Direct Bill to Mental Health
1 Building Use Allowance	\$264,663	-	\$258,486	\$6,177	-
2 Equipment Use Allowance	\$3,988	-	\$3,895	\$93	-
11001 County Executive Office	\$16,262	-	\$15,882	\$380	-
11001 County Executive Office	-	\$36	\$35	-	-
13001 Auditor Controller	\$11,954	-	\$11,675	\$279	-
13001 Auditor Controller	-	\$529	\$517	\$12	-
13002 Internal Audit Specialized Accounting	\$19,482	-	\$19,027	\$455	-
13002 Internal Audit Specialized Accounting	-	\$293	\$286	\$7	-
13003 Payroll	\$16	-	\$15	-	-
13003 Payroll	-	\$126	\$123	\$3	-
11301 Human Resources	-	\$5,838	\$5,702	\$136	-
73001 Purchasing	-	\$299	\$292	\$7	-
72006 EDA Energy	-	\$4,496	\$4,391	\$105	-
72007 EDA Parking	-	\$140	\$137	\$3	-
Subtotals	\$316,364	\$11,757	\$320,464	\$7,658	-
Functional Costs	\$11,922,628		\$11,640,506	\$278,154	\$3,968
Total Allocated Costs	\$12,250,749		\$11,960,970	\$285,811	\$3,968

Default Salary Distribution

County of Riverside
OMB A-87 Cost Allocation Plan

15001 County Counsel
Schedule 7.6.1

Detail Allocations - Attorney Legal Services

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
11001 County Executive Office	49.87	0.075%	\$9,015	(\$8,130)	\$885	-	\$885
13001 Auditor Controller	88.59	0.134%	\$16,015	(\$1,335)	\$14,680	-	\$14,680
11301 Human Resources	413	0.625%	\$74,660	-	\$74,660	\$72	\$74,732
73001 Purchasing	220.2	0.333%	\$39,807	-	\$39,807	\$38	\$39,845
72006 EDA Energy	115.69	0.175%	\$20,914	(\$18,857)	\$2,057	\$20	\$2,077
72007 EDA Parking	7.1	0.011%	\$1,284	(\$1,157)	\$127	\$1	\$128
10001 Board of Supervisors	1,750.4	2.648%	\$316,429	-	\$316,429	\$305	\$316,734
10002 Assessment Appeals Board	787.4	1.191%	\$142,343	(\$128,346)	\$13,997	\$137	\$14,134
11029 Legislative-Admin Support	1,707.96	2.584%	\$308,757	(\$278,398)	\$30,359	\$297	\$30,656
11034 Teeter Debt Service	24.27	0.037%	\$4,387	(\$3,956)	\$431	\$4	\$435
11038 EO Subfund Operations	40.8	0.062%	\$7,376	(\$6,650)	\$726	\$7	\$733
11042 Cap Imp Prg-Capital Projects	45.3	0.069%	\$8,189	(\$7,384)	\$805	\$8	\$813
11044 Grand Jury Admin	149	0.225%	\$26,936	-	\$26,936	\$26	\$26,962
11050 Natl Pollutant Dschrg Elim Sys	53.5	0.081%	\$9,671	(\$8,720)	\$951	\$9	\$960
11099 Indigent Defense	30.36	0.046%	\$5,488	(\$3,498)	\$1,990	\$5	\$1,995
11501 CFD Assessment Dist Admin	82.99	0.126%	\$15,003	(\$13,528)	\$1,475	\$14	\$1,489
12001 Assessor	949.2	1.436%	\$171,592	(\$22,836)	\$148,756	\$165	\$148,921
12002 County Clerk-Recorder	313.6	0.474%	\$56,691	-	\$56,691	\$55	\$56,746
14001 Treasurer-Tax Collector	1,094.46	1.656%	\$197,851	(\$101,004)	\$96,847	\$191	\$97,038
17001 Registrar of Voters	257.07	0.389%	\$46,472	(\$15,530)	\$30,942	\$45	\$30,987
19001 AgencyAdministration	82.33	0.125%	\$14,883	(\$13,420)	\$1,463	\$14	\$1,477
19002 HUD-CDBG Home Grants	120.1	0.182%	\$21,711	(\$19,576)	\$2,135	\$21	\$2,156
19003 Workforce Development	142.1	0.215%	\$25,688	(\$22,934)	\$2,754	\$25	\$2,779
19004 Housing Authority (County)	846.65	1.281%	\$153,053	(\$137,678)	\$15,375	\$147	\$15,522
19005 Single Family Revenue Bond	115.22	0.174%	\$20,829	(\$18,780)	\$2,049	\$20	\$2,069
19006 Home Grant Program	125.99	0.191%	\$22,776	(\$20,537)	\$2,239	\$22	\$2,261
19007 EDA/County Free Library	12.8	0.019%	\$2,314	(\$1,369)	\$945	\$2	\$947
19009 Successor Agency to the RDA	326.62	0.494%	\$59,045	(\$53,239)	\$5,806	\$57	\$5,863

County of Riverside
OMB A-87 Cost Allocation Plan

15001 County Counsel
Schedule 7.6.1

Detail Allocations - Attorney Legal Services (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
19010 Economic Development	36.5	0.055%	\$6,598	(\$5,950)	\$648	\$6	\$654
19107 County Airports	451.1	0.682%	\$81,548	(\$73,529)	\$8,019	\$79	\$8,098
19201 Fair And National Date Fest	11.4	0.017%	\$2,061	(\$1,858)	\$203	\$2	\$205
19301 Edward Dean Museum	2.7	0.004%	\$488	(\$440)	\$48	-	\$48
22001 District Attorney	21.9	0.033%	\$3,959	(\$98)	\$3,861	\$4	\$3,865
23001 Riv Co Dep of Child Supt Svcs	15.28	0.023%	\$2,762	(\$2,491)	\$271	\$3	\$274
25001 Sheriff Administration	2,079.09	3.145%	\$375,848	(\$223,797)	\$152,051	\$362	\$152,413
25011 Public Administration	6.9	0.010%	\$1,247	-	\$1,247	\$1	\$1,248
26001 Juvenile Hall	81.56	0.123%	\$14,744	(\$13,294)	\$1,450	\$14	\$1,464
26002 Probation	162.3	0.246%	\$29,340	(\$212)	\$29,128	\$28	\$29,156
26007 Administration & Support	10.74	0.016%	\$1,942	(\$1,750)	\$192	\$2	\$194
27002 Fire Protection	537.11	0.813%	\$97,096	(\$15,176)	\$81,920	\$94	\$82,014
28001 Agricultural Commisioner	9.4	0.014%	\$1,699	-	\$1,699	\$2	\$1,701
29001 Local Agency Formation Comm	53.08	0.080%	\$9,596	(\$8,652)	\$944	\$9	\$953
31002 TLMA Administrative Services	15.21	0.023%	\$2,750	(\$2,398)	\$352	\$3	\$355
31003 Consolidated Counter Services	28.2	0.043%	\$5,098	(\$4,597)	\$501	\$5	\$506
31005 Environmental Programs	56.8	0.086%	\$10,268	(\$9,258)	\$1,010	\$10	\$1,020
31101 Building & Safety	24.59	0.037%	\$4,445	(\$4,009)	\$436	\$4	\$440
31201 Planning	2,039.06	3.085%	\$368,612	(\$332,187)	\$36,425	\$355	\$36,780
31301 Transportation	1,505.3	2.277%	\$272,121	(\$245,365)	\$26,756	\$262	\$27,018
31302 Surveyor	54.9	0.083%	\$9,925	(\$8,949)	\$976	\$10	\$986
31308 TLMA ALUC	181.5	0.275%	\$32,811	(\$29,585)	\$3,226	\$32	\$3,258
31401 Code Enforcement	4,486.241	6.787%	\$811,002	(\$725,578)	\$85,424	\$781	\$86,205
41001 MH-Public Guardian	4,025.72	6.090%	\$727,751	(\$105,686)	\$622,065	\$701	\$622,766
41004 MH Administration	529.36	0.801%	\$95,695	-	\$95,695	\$92	\$95,787
41005 Mental Health Substance Abuse	108.3	0.164%	\$19,578	(\$17,653)	\$1,925	\$19	\$1,944
42001 Public Health	299.8	0.454%	\$54,196	(\$50,563)	\$3,633	\$52	\$3,685
42003 CHA Admin	10.4	0.016%	\$1,880	-	\$1,880	\$2	\$1,882
42004 Environmental Health	162.33	0.246%	\$29,345	(\$26,578)	\$2,767	\$28	\$2,795
42006 Animal Control Services	2.47	0.004%	\$447	(\$403)	\$44	-	\$44

County of Riverside
OMB A-87 Cost Allocation Plan

15001 County Counsel
Schedule 7.6.1

Detail Allocations - Attorney Legal Services (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
43001 Riv Co Regional Medical Center	966.7	1.462%	\$174,756	(\$157,572)	\$17,184	\$168	\$17,352
45001 Department of Waste Resources	482.7	0.730%	\$87,260	(\$78,680)	\$8,580	\$84	\$8,664
51001 DPSS Administration	31,368.6	47.455%	\$5,670,669	(\$5,113,082)	\$557,587	\$5,461	\$563,048
52001 Local Initiative Admin DCA	9	0.014%	\$1,627	(\$1,467)	\$160	\$2	\$162
53001 Office of Aging-Title III	36.3	0.055%	\$6,562	-	\$6,562	\$6	\$6,568
54001 Veterans Services	8.3	0.013%	\$1,500	-	\$1,500	\$1	\$1,501
72003 EDA-Maintenance Services	37.72	0.057%	\$6,819	(\$6,149)	\$670	\$7	\$677
72004 EDA-Real Estate	1,832.87	2.773%	\$331,338	(\$298,757)	\$32,581	\$319	\$32,900
72005 EDA-Project Management	99.54	0.151%	\$17,994	(\$16,225)	\$1,769	\$17	\$1,786
72008 EDA-Capital Projects	1,078.82	1.632%	\$195,024	(\$175,848)	\$19,176	\$188	\$19,364
74006 RCIT Communications Solutions	532.7	0.806%	\$96,299	(\$11,361)	\$84,938	\$93	\$85,031
931104 Regnl Parks & Open-Space Dist	612.4	0.926%	\$110,707	(\$99,820)	\$10,887	\$107	\$10,994
938001 RCCFC - Agency	178.2	0.270%	\$32,214	(\$29,047)	\$3,167	\$31	\$3,198
947200 Flood Cont Dist Admin	1,137.2	1.720%	\$205,578	(\$185,364)	\$20,214	\$198	\$20,412
900101-915301 Various CSAs	16.2	0.025%	\$2,929	(\$2,641)	\$288	\$3	\$291
00 All Other	742.25	1.123%	\$134,180	(\$94,335)	\$39,845	\$129	\$39,974
Subtotals	66,101.311	100.000%	\$11,949,487	(\$9,087,266)	\$2,862,221	\$11,483	\$2,873,704
Direct Billed					\$9,087,266		\$9,087,266
Total Full Functional Cost					\$11,949,487		\$11,960,970

Allocation Basis: Hours billed per department

County of Riverside
OMB A-87 Cost Allocation Plan

15001 County Counsel
Schedule 7.6.2

Detail Allocations - Paralegal Legal Services

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
11301 Human Resources	1	0.029%	\$82	-	\$82	-	\$82
10001 Board of Supervisors	53.9	1.545%	\$4,412	-	\$4,412	\$4	\$4,416
11029 Legislative-Admin Support	183.6	5.263%	\$15,028	(\$13,586)	\$1,442	\$14	\$1,456
11044 Grand Jury Admin	6.2	0.178%	\$507	-	\$507	-	\$507
11099 Indigent Defense	2.3	0.066%	\$188	(\$170)	\$18	-	\$18
14001 Treasurer-Tax Collector	54.9	1.574%	\$4,494	-	\$4,494	\$4	\$4,498
19006 Home Grant Program	6.4	0.183%	\$524	(\$474)	\$50	\$1	\$51
19009 Successor Agency to the RDA	77.6	2.224%	\$6,352	(\$5,742)	\$610	\$6	\$616
26007 Administration & Support	0.8	0.023%	\$65	(\$59)	\$6	-	\$6
27002 Fire Protection	0.8	0.023%	\$65	-	\$65	-	\$65
31002 TLMA Administrative Services	1.6	0.046%	\$131	(\$119)	\$12	-	\$12
31101 Building & Safety	14.6	0.419%	\$1,195	(\$710)	\$485	\$1	\$486
31201 Planning	20	0.573%	\$1,637	(\$1,480)	\$157	\$2	\$159
31301 Transportation	138.5	3.970%	\$11,337	(\$10,249)	\$1,088	\$11	\$1,099
31401 Code Enforcement	1,026.9	29.437%	\$84,054	(\$74,422)	\$9,632	\$81	\$9,713
41001 MH-Public Guardian	282.9	8.110%	\$23,156	-	\$23,156	\$22	\$23,178
42001 Public Health	1.6	0.046%	\$131	(\$118)	\$13	-	\$13
42004 Environmental Health	1.6	0.046%	\$131	-	\$131	-	\$131
43001 Riv Co Regional Medical Center	25.5	0.731%	\$2,087	(\$1,887)	\$200	\$2	\$202
51001 DPSS Administration	1,150.4	32.977%	\$94,163	(\$85,130)	\$9,033	\$90	\$9,123
54001 Veterans Services	4.7	0.135%	\$385	-	\$385	-	\$385
72004 EDA-Real Estate	196.9	5.644%	\$16,117	(\$14,571)	\$1,546	\$15	\$1,561
72005 EDA-Project Management	63.15	1.810%	\$5,169	(\$4,673)	\$496	\$5	\$501
72008 EDA-Capital Projects	18.4	0.527%	\$1,506	(\$1,362)	\$144	\$1	\$145
74006 RCIT Communications Solutions	2.3	0.066%	\$188	(\$170)	\$18	-	\$18
931104 Regnl Parks & Open-Space Dist	1.4	0.040%	\$115	(\$104)	\$11	-	\$11
947200 Flood Cont Dist Admin	113	3.239%	\$9,249	(\$8,362)	\$887	\$9	\$896
00 All Other	37.5	1.075%	\$3,069	(\$2,774)	\$295	\$3	\$298
2nd Alloc Remains	-	-	-	-	-	\$3	\$3
Subtotals	3,488.45	100.000%	\$285,537	(\$226,162)	\$59,375	\$274	\$59,649
Direct Billed					\$226,162		\$226,162
Total Full Functional Cost					\$285,537		\$285,811

Allocation Basis: Hours billed per department

County of Riverside
OMB A-87 Cost Allocation Plan

15001 County Counsel
Schedule 7.6.3

Detail Allocations - Direct Bill to Mental Health

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
41001 MH-Public Guardian	100	100.000%	\$3,968	-	\$3,968	-	\$3,968
Subtotals	100	100.000%	\$3,968	-	\$3,968	-	\$3,968
Direct Billed						-	-
Total Full Functional Cost					\$3,968		\$3,968

Allocation Basis: Direct bill to department

County of Riverside
OMB A-87 Cost Allocation Plan

15001 County Counsel
Schedule 7.7

Summary of Allocated Costs

Department	Total	Attorney Legal Services	Paralegal Legal Services	Direct Bill to Mental Health
11001 County Executive Office	\$885	\$885	-	-
13001 Auditor Controller	\$14,680	\$14,680	-	-
11301 Human Resources	\$74,814	\$74,732	\$82	-
73001 Purchasing	\$39,845	\$39,845	-	-
72006 EDA Energy	\$2,077	\$2,077	-	-
72007 EDA Parking	\$128	\$128	-	-
Subtotal for CSD	\$132,428	\$132,347	\$82	-
10001 Board of Supervisors	\$321,150	\$316,734	\$4,416	-
10002 Assessment Appeals Board	\$14,134	\$14,134	-	-
11029 Legislative-Admin Support	\$32,112	\$30,656	\$1,456	-
11034 Teeter Debt Service	\$435	\$435	-	-
11038 EO Subfund Operations	\$733	\$733	-	-
11042 Cap Imp Prg-Capital Projects	\$813	\$813	-	-
11044 Grand Jury Admin	\$27,469	\$26,962	\$507	-
11050 Natl Pollutant Dschrg Elim Sys	\$960	\$960	-	-
11099 Indigent Defense	\$2,014	\$1,995	\$18	-
11501 CFD Assessment Dist Admin	\$1,489	\$1,489	-	-
12001 Assessor	\$148,921	\$148,921	-	-
12002 County Clerk-Recorder	\$56,746	\$56,746	-	-
14001 Treasurer-Tax Collector	\$101,536	\$97,038	\$4,498	-
17001 Registrar of Voters	\$30,987	\$30,987	-	-
19001 AgencyAdministration	\$1,477	\$1,477	-	-
19002 HUD-CDBG Home Grants	\$2,156	\$2,156	-	-
19003 Workforce Development	\$2,779	\$2,779	-	-
19004 Housing Authority (County)	\$15,522	\$15,522	-	-

County of Riverside
OMB A-87 Cost Allocation Plan

15001 County Counsel
Schedule 7.7

Summary of Allocated Costs (continued)

Department	Total	Attorney Legal Services	Paralegal Legal Services	Direct Bill to Mental Health
19005 Single Family Revenue Bond	\$2,069	\$2,069	-	-
19006 Home Grant Program	\$2,312	\$2,261	\$51	-
19007 EDA/County Free Library	\$947	\$947	-	-
19009 Successor Agency to the RDA	\$6,479	\$5,863	\$616	-
19010 Economic Development	\$654	\$654	-	-
19107 County Airports	\$8,098	\$8,098	-	-
19201 Fair And National Date Fest	\$205	\$205	-	-
19301 Edward Dean Museum	\$48	\$48	-	-
22001 District Attorney	\$3,865	\$3,865	-	-
23001 Riv Co Dep of Child Supt Svcs	\$274	\$274	-	-
25001 Sheriff Administration	\$152,413	\$152,413	-	-
25011 Public Administration	\$1,248	\$1,248	-	-
26001 Juvenile Hall	\$1,464	\$1,464	-	-
26002 Probation	\$29,156	\$29,156	-	-
26007 Administration & Support	\$200	\$194	\$6	-
27002 Fire Protection	\$82,080	\$82,014	\$65	-
28001 Agricultural Commisioner	\$1,701	\$1,701	-	-
29001 Local Agency Formation Comm	\$953	\$953	-	-
31002 TLMA Administrative Services	\$367	\$355	\$12	-
31003 Consolidated Counter Services	\$506	\$506	-	-
31005 Environmental Programs	\$1,020	\$1,020	-	-
31101 Building & Safety	\$926	\$440	\$486	-
31201 Planning	\$36,939	\$36,780	\$159	-
31301 Transportation	\$28,117	\$27,018	\$1,099	-
31302 Surveyor	\$986	\$986	-	-
31308 TLMA ALUC	\$3,258	\$3,258	-	-
31401 Code Enforcement	\$95,918	\$86,205	\$9,713	-
41001 MH-Public Guardian	\$649,912	\$622,766	\$23,178	\$3,968
41004 MH Administration	\$95,787	\$95,787	-	-
41005 Mental Health Substance Abuse	\$1,944	\$1,944	-	-

County of Riverside
OMB A-87 Cost Allocation Plan

15001 County Counsel
Schedule 7.7

Summary of Allocated Costs (continued)

Department	Total	Attorney Legal Services	Paralegal Legal Services	Direct Bill to Mental Health
42001 Public Health	\$3,698	\$3,685	\$13	-
42003 CHA Admin	\$1,882	\$1,882	-	-
42004 Environmental Health	\$2,926	\$2,795	\$131	-
42006 Animal Control Services	\$44	\$44	-	-
43001 Riv Co Regional Medical Center	\$17,554	\$17,352	\$202	-
45001 Department of Waste Resources	\$8,664	\$8,664	-	-
51001 DPSS Administration	\$572,171	\$563,048	\$9,123	-
52001 Local Initiative Admin DCA	\$162	\$162	-	-
53001 Office of Aging-Title III	\$6,568	\$6,568	-	-
54001 Veterans Services	\$1,886	\$1,501	\$385	-
72003 EDA-Maintenance Services	\$677	\$677	-	-
72004 EDA-Real Estate	\$34,460	\$32,900	\$1,561	-
72005 EDA-Project Management	\$2,287	\$1,786	\$501	-
72008 EDA-Capital Projects	\$19,509	\$19,364	\$145	-
74006 RCIT Communications Solutions	\$85,049	\$85,031	\$18	-
931104 Regnl Parks & Open-Space Dist	\$11,004	\$10,994	\$11	-
938001 RCCFC - Agency	\$3,198	\$3,198	-	-
947200 Flood Cont Dist Admin	\$21,308	\$20,412	\$896	-
900101-915301 Various CSAs	\$291	\$291	-	-
00 All Other	\$40,273	\$39,974	\$298	-
2nd Alloc Remains	\$3	-	\$3	-
Totals	\$2,937,321	\$2,873,704	\$59,649	\$3,968
Direct Billed	\$9,313,428	\$9,087,266	\$226,162	-
Total Full Functional Cost	\$12,250,749	\$11,960,970	\$285,811	\$3,968
Less Direct Billed	(\$9,313,428)	(\$9,087,266)	(\$226,162)	-
Less CSD Amounts	(\$132,428)	(\$132,347)	(\$82)	-
Total Receiving Department Allocation	\$2,804,893	\$2,741,358	\$59,567	\$3,968

11301 Human Resources
Schedule 8.1

Narratives

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

All staff utilize time sheets to account for time expenditures related to the above services. The cost is billed to departments based on direct time. Any remaining cost is allocated between departments based on their proportionate share of direct cost.

HR Services -	Allocates human resource service cost based on each department's proportionate share of direct cost billed.
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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-Miscellaneous	\$1,465,336	-	\$1,465,336	-	
C/A	572900 Intra-Personnel	\$10,643,280	-	\$10,643,280	-	
C/A	573500 Intra-Training	\$212,273	-	\$212,273	-	
Total for C/A		\$12,320,889	-	\$12,320,889	-	
REV	774580 Fees Other Health	\$80,560	-	-	\$80,560	Outside agency unallowed
REV	777030 Personnel Services	\$5,137,062	-	\$5,137,062	-	
REV	777040 Training	\$62,557	-	\$49,097	\$13,460	Outside agency unallowed
REV	777520 Reimbursement for Services	\$426,969	-	\$426,969	-	
REV	777780 Subpoena Fees	\$1,501	-	-	\$1,501	Subpoena fees - unallowed
REV	778230 Interfnd - Personnel Service	\$759,611	-	\$759,611	-	
REV	778280 Interfnd - Reimb for Service	\$164,266	-	\$164,266	-	
REV	778340 Interfnd - Training	\$19,547	-	\$19,547	-	
REV	781220 Contr. & Donations	\$1,179,361	-	-	\$1,179,361	Contributions - unallowed
REV	781360 Other Misc. Rev.	\$80,308	-	\$190	\$80,118	Outside agency unallowed
REV	781440 Witness Jury Fees - Employees	\$40	-	-	\$40	Jury Fees unallowed
REV	790500 Operating Transfer-In	\$450,000	-	-	\$450,000	Transfers unallowed
REV	790600 Contr. from Other County Funds	\$688,500	-	-	\$688,500	Contributions - unallowed
Total for REV		\$9,050,282	-	\$6,556,742	\$2,493,540	
Total per Books		\$21,371,171				
Less General Government		(\$2,493,540)				
Less Off the Top		-				
Less Direct Billed		(\$18,877,631)				
Difference		-				

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

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 2/25/2016

11301 Human Resources
Schedule 8.3

Labor Distribution Summary
No Labor Distribution

County of Riverside
OMB A-87 Cost Allocation Plan

11301 Human Resources
Schedule 8.4

Schedule of costs to be allocated

		Amount	General & Admin	HR Services
<i>Total %</i>			-	100.000%
Wages and Benefits				
Salaries		\$11,260,001	-	\$11,260,001
Benefits		\$5,027,961	-	\$5,027,961
Wages and Benefits Subtotal		\$16,287,962	-	\$16,287,962
Services and Supplies				
Services & Supplies	Dist			
	SAL	\$4,697,699	-	\$4,697,699
537080 Interfnd Exp Misc	SAL	\$2,800	-	\$2,800
Contrib to Other County Fnd	DISA	\$322,143	-	-
572800 Intra Misc	DISA	(\$1,465,336)	-	-
572900 Intra Personnel	DISA	(\$10,643,280)	-	-
573500 Intra Training	DISA	(\$212,273)	-	-
Services and Supplies Subtotal		(\$7,298,247)	-	\$4,700,499
Cost Adjustments				
Contrib to Other County Fnd		(\$322,143)	-	-
572800 Intra Misc		\$1,465,336	-	-
572900 Intra Personnel		\$10,643,280	-	-
573500 Intra Training		\$212,273	-	-
Cost Adjustments Subtotal		\$11,998,746	-	-
Reallocate Admin			-	-
Functional Costs		\$20,988,461	-	\$20,988,461

11301 Human Resources
Schedule 8.5

Service to Service Costs

Department	First Incoming	Second Incoming	HR Services
1 Building Use Allowance	\$189,350	-	\$189,350
2 Equipment Use Allowance	\$5,083	-	\$5,083
11001 County Executive Office	\$17,446	-	\$17,446
11001 County Executive Office	-	\$39	\$39
13001 Auditor Controller	\$10,298	-	\$10,298
13001 Auditor Controller	-	\$459	\$459
13002 Internal Audit Specialized Accounting	\$10,731	-	\$10,731
13002 Internal Audit Specialized Accounting	-	\$162	\$162
13003 Payroll	\$41	-	\$41
13003 Payroll	-	\$329	\$329
15001 County Counsel	\$74,742	-	\$74,742
15001 County Counsel	-	\$72	\$72
11301 Human Resources	-	\$71,636	\$71,636
73001 Purchasing	-	\$985	\$985
72006 EDA Energy	-	\$129,995	\$129,995
72007 EDA Parking	-	\$1,755	\$1,755
Subtotals	\$307,691	\$205,433	\$513,124
Functional Costs	\$20,988,461		\$20,988,461
Total Allocated Costs	\$21,501,585		\$21,501,585

Default Proportional Distribution

County of Riverside
OMB A-87 Cost Allocation Plan

11301 Human Resources
Schedule 8.6.1

Detail Allocations - HR Services

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
11001 County Executive Office	16,199	0.086%	\$18,274	(\$16,199)	\$2,075	-	\$2,075
13001 Auditor Controller	40,328	0.214%	\$45,495	(\$40,328)	\$5,167	-	\$5,167
13002 Internal Audit Specialized Accounting	5,503	0.029%	\$6,208	(\$5,503)	\$705	-	\$705
13003 Payroll	11,413	0.060%	\$12,875	(\$11,413)	\$1,462	-	\$1,462
15001 County Counsel	45,572	0.241%	\$51,410	(\$45,572)	\$5,838	-	\$5,838
11301 Human Resources	559,153	2.962%	\$630,789	(\$559,153)	\$71,636	-	\$71,636
73001 Purchasing	12,258	0.065%	\$13,828	(\$12,258)	\$1,570	\$138	\$1,708
72001 EDA FM - Admin	24,921	0.132%	\$28,114	(\$24,921)	\$3,193	\$281	\$3,474
72006 EDA Energy	2,275	0.012%	\$2,566	(\$2,275)	\$291	\$26	\$317
72007 EDA Parking	15,166	0.080%	\$17,109	(\$15,166)	\$1,943	\$171	\$2,114
10001 Board of Supervisors	36,965	0.196%	\$41,701	(\$36,965)	\$4,736	\$417	\$5,153
10002 Assessment Appeals Board	3,363	0.018%	\$3,794	(\$3,363)	\$431	\$38	\$469
11029 Legislative-Admin Support	1,395	0.007%	\$1,574	(\$1,395)	\$179	\$16	\$195
11044 Grand Jury Admin	1,033	0.005%	\$1,165	(\$1,033)	\$132	\$12	\$144
11050 Natl Pollutant Dschrg Elim Sys	1,344	0.007%	\$1,516	(\$1,344)	\$172	\$15	\$187
11303 Air Quality Division	1,345	0.007%	\$1,517	(\$1,345)	\$172	\$15	\$187
11306 Delta Dental PPO	169,030	0.895%	\$190,685	(\$169,030)	\$21,655	\$1,908	\$23,563
11307 Property Insurance	673	0.004%	\$759	(\$673)	\$86	\$8	\$94
11308 Workers Compensation	106,617	0.565%	\$120,276	(\$106,617)	\$13,659	\$1,203	\$14,862
11309 Malpractice Insurance	1,345	0.007%	\$1,517	(\$1,345)	\$172	\$15	\$187
11310 Liability Insurance	19,826	0.105%	\$22,366	(\$19,826)	\$2,540	\$224	\$2,764
11313 Safety Loss Control	12,940	0.069%	\$14,598	(\$12,940)	\$1,658	\$146	\$1,804
11318 Temporary Assistance	19,028	0.101%	\$21,466	(\$19,028)	\$2,438	\$215	\$2,653
11320 Exclusive Provider Option	208,244	1.103%	\$234,923	(\$208,244)	\$26,679	\$2,351	\$29,030
11322 Employee Assistance Services	8,137	0.043%	\$9,179	(\$8,137)	\$1,042	\$92	\$1,134
11325 Local Advantage Blythe Dental	768	0.004%	\$866	(\$768)	\$98	\$9	\$107
11326 Local Advantage Plus Dental	24,742	0.131%	\$27,912	(\$24,742)	\$3,170	\$279	\$3,449
11329 Occupational Health & Wellness	14,401	0.076%	\$16,246	(\$14,401)	\$1,845	\$163	\$2,008

County of Riverside
OMB A-87 Cost Allocation Plan

11301 Human Resources
Schedule 8.6.1

Detail Allocations - HR Services (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
11330 Wellness Program	19,684	0.104%	\$22,206	(\$19,684)	\$2,522	\$222	\$2,744
11501 CFD Assessment Dist Admin	3,033	0.016%	\$3,422	(\$3,033)	\$389	\$34	\$423
12001 Assessor	168,356	0.892%	\$189,925	(\$168,356)	\$21,569	\$1,900	\$23,469
12002 County Clerk-Recorder	186,168	0.986%	\$210,019	(\$186,168)	\$23,851	\$2,101	\$25,952
12003 Records Mgmt & Archives Program	10,731	0.057%	\$12,106	(\$10,731)	\$1,375	\$121	\$1,496
12004 CREST	11,510	0.061%	\$12,985	(\$11,510)	\$1,475	\$130	\$1,605
14001 Treasurer-Tax Collector	81,030	0.429%	\$91,411	(\$81,030)	\$10,381	\$915	\$11,296
17001 Registrar of Voters	20,582	0.109%	\$23,219	(\$20,582)	\$2,637	\$232	\$2,869
19001 Agency Administration	15,448	0.082%	\$17,427	(\$15,448)	\$1,979	\$174	\$2,153
19003 Workforce Development	89,133	0.472%	\$100,552	(\$89,133)	\$11,419	\$1,006	\$12,425
19004 Housing Authority (County)	89,327	0.473%	\$100,771	(\$89,327)	\$11,444	\$1,008	\$12,452
19007 EDA/County Free Library	5,308	0.028%	\$5,988	(\$5,308)	\$680	\$60	\$740
19010 Economic Development	115,255	0.611%	\$130,021	(\$115,255)	\$14,766	\$1,301	\$16,067
19107 County Airports	6,376	0.034%	\$7,193	(\$6,376)	\$817	\$72	\$889
19201 Fair And National Date Fest	6,825	0.036%	\$7,699	(\$6,825)	\$874	\$77	\$951
19301 Edward Dean Museum	1,517	0.008%	\$1,711	(\$1,517)	\$194	\$17	\$211
22001 District Attorney	370,753	1.964%	\$418,252	(\$370,753)	\$47,499	\$4,185	\$51,684
23001 Riv Co Dep of Child Supt Svcs	346,479	1.835%	\$390,868	(\$346,479)	\$44,389	\$3,911	\$48,300
24001 Public Defender	328,895	1.742%	\$371,032	(\$328,895)	\$42,137	\$3,713	\$45,850
25001 Sheriff Administration	235,252	1.246%	\$265,391	(\$235,252)	\$30,139	\$2,655	\$32,794
25002 Sheriff Support	726,003	3.846%	\$819,015	(\$726,003)	\$93,012	\$8,195	\$101,207
25003 Sheriff Patrol	1,023,265	5.421%	\$1,154,361	(\$1,023,265)	\$131,096	\$11,550	\$142,646
25004 Sheriff Correction	836,890	4.433%	\$944,109	(\$836,890)	\$107,219	\$9,447	\$116,666
25005 Sheriff Court Services	95,308	0.505%	\$107,518	(\$95,308)	\$12,210	\$1,076	\$13,286
25006 CAC Security	1,456	0.008%	\$1,643	(\$1,456)	\$187	\$16	\$203
25007 Ben Clark Training Center	36,647	0.194%	\$41,342	(\$36,647)	\$4,695	\$414	\$5,109
25010 Sheriff Coroner	29,464	0.156%	\$33,239	(\$29,464)	\$3,775	\$333	\$4,108
25011 Public Administration	7,838	0.042%	\$8,842	(\$7,838)	\$1,004	\$88	\$1,092
25051 Sheriff Cal-ID	14,079	0.075%	\$15,883	(\$14,079)	\$1,804	\$159	\$1,963
26001 Juvenile Hall	198,582	1.052%	\$224,023	(\$198,582)	\$25,441	\$2,242	\$27,683

County of Riverside
OMB A-87 Cost Allocation Plan

11301 Human Resources
Schedule 8.6.1

Detail Allocations - HR Services (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
26002 Probation	618,845	3.278%	\$698,129	(\$618,845)	\$79,284	\$6,985	\$86,269
26007 Administration & Support	59,248	0.314%	\$66,839	(\$59,248)	\$7,591	\$669	\$8,260
27002 Fire Protection	427,079	2.262%	\$481,795	(\$427,079)	\$54,716	\$4,821	\$59,537
27004 Fire Protection-Contract Svc	20,425	0.108%	\$23,042	(\$20,425)	\$2,617	\$231	\$2,848
28001 Agricultural Commisioner	29,750	0.158%	\$33,561	(\$29,750)	\$3,811	\$336	\$4,147
29001 Local Agency Formation Comm	3,363	0.018%	\$3,794	(\$3,363)	\$431	\$38	\$469
31002 TLMA Administrative Services	30,940	0.164%	\$34,904	(\$30,940)	\$3,964	\$349	\$4,313
31003 Consolidated Counter Services	8,745	0.046%	\$9,865	(\$8,745)	\$1,120	\$99	\$1,219
31005 Environmental Programs	4,036	0.021%	\$4,553	(\$4,036)	\$517	\$46	\$563
31101 Building & Safety	57,392	0.304%	\$64,745	(\$57,392)	\$7,353	\$648	\$8,001
31201 Planning	13,727	0.073%	\$15,486	(\$13,727)	\$1,759	\$155	\$1,914
31301 Transportation	198,472	1.051%	\$223,899	(\$198,472)	\$25,427	\$2,240	\$27,667
31302 Surveyor	20,301	0.108%	\$22,902	(\$20,301)	\$2,601	\$229	\$2,830
31307 Transportation Equipment	14,126	0.075%	\$15,936	(\$14,126)	\$1,810	\$159	\$1,969
31308 TLMA ALUC	1,345	0.007%	\$1,517	(\$1,345)	\$172	\$15	\$187
31401 Code Enforcement	51,453	0.273%	\$58,045	(\$51,453)	\$6,592	\$581	\$7,173
41001 MH-Public Guardian	20,851	0.110%	\$23,522	(\$20,851)	\$2,671	\$235	\$2,906
41002 Mental Health Treatment	651,323	3.450%	\$734,768	(\$651,323)	\$83,445	\$7,352	\$90,797
41003 Detention	30,803	0.163%	\$34,749	(\$30,803)	\$3,946	\$348	\$4,294
41004 MH Administration	980,469	5.194%	\$1,106,082	(\$980,469)	\$125,613	\$11,067	\$136,680
41005 Mental Health Substance Abuse	74,502	0.395%	\$84,047	(\$74,502)	\$9,545	\$841	\$10,386
42001 Public Health	881,658	4.670%	\$994,612	(\$881,658)	\$112,954	\$9,952	\$122,906
42002 California Childrens Services	88,454	0.469%	\$99,786	(\$88,454)	\$11,332	\$998	\$12,330
42004 Environmental Health	136,889	0.725%	\$154,427	(\$136,889)	\$17,538	\$1,545	\$19,083
42006 Animal Control Services	144,301	0.764%	\$162,788	(\$144,301)	\$18,487	\$1,629	\$20,116
42007 Public Health Ambulatory Care	194,451	1.030%	\$219,363	(\$194,451)	\$24,912	\$2,195	\$27,107
43001 Riv Co Regional Medical Center	3,122,836	16.543%	\$3,522,920	(\$3,122,836)	\$400,084	\$35,250	\$435,334
43002 Med Indigent Services Program	22,418	0.119%	\$25,290	(\$22,418)	\$2,872	\$253	\$3,125
43003 Correctional Health Systems	113,612	0.602%	\$128,167	(\$113,612)	\$14,555	\$1,282	\$15,837
45001 Department of Waste Resources	164,381	0.871%	\$185,441	(\$164,381)	\$21,060	\$1,856	\$22,916

County of Riverside
OMB A-87 Cost Allocation Plan

11301 Human Resources
Schedule 8.6.1

Detail Allocations - HR Services (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
51001 DPSS Administration	2,808,958	14.880%	\$3,168,830	(\$2,808,958)	\$359,872	\$31,707	\$391,579
52001 Local Initiative Admin DCA	100,565	0.533%	\$113,449	(\$100,565)	\$12,884	\$1,135	\$14,019
52002 DCA-Local Initiative Program	10,989	0.058%	\$12,397	(\$10,989)	\$1,408	\$124	\$1,532
53001 Office of Aging-Title III	36,605	0.194%	\$41,295	(\$36,605)	\$4,690	\$413	\$5,103
54001 Veterans Services	7,965	0.042%	\$8,985	(\$7,965)	\$1,020	\$90	\$1,110
63001 Cooperative Extension	3,442	0.018%	\$3,883	(\$3,442)	\$441	\$39	\$480
72002 EDA-Custodial Services	118,385	0.627%	\$133,552	(\$118,385)	\$15,167	\$1,336	\$16,503
72003 EDA-Maintenance Services	117,647	0.623%	\$132,719	(\$117,647)	\$15,072	\$1,328	\$16,400
72004 EDA-Real Estate	22,123	0.117%	\$24,957	(\$22,123)	\$2,834	\$250	\$3,084
72005 EDA-Project Management	20,353	0.108%	\$22,961	(\$20,353)	\$2,608	\$230	\$2,838
73003 Printing Services	10,793	0.057%	\$12,176	(\$10,793)	\$1,383	\$122	\$1,505
73004 Supply Services	7,795	0.041%	\$8,794	(\$7,795)	\$999	\$88	\$1,087
73005 Fleet Services	29,426	0.156%	\$33,196	(\$29,426)	\$3,770	\$332	\$4,102
73006 Central Mail Services	5,397	0.029%	\$6,088	(\$5,397)	\$691	\$61	\$752
74001 Information Technology	418,903	2.219%	\$472,571	(\$418,903)	\$53,668	\$4,729	\$58,397
74006 RCIT Communications Solutions	23,508	0.125%	\$26,520	(\$23,508)	\$3,012	\$265	\$3,277
74009 RCIT Geographical Info System	6,066	0.032%	\$6,843	(\$6,066)	\$777	\$68	\$845
931104 Regnl Parks & Open-Space Dist	135,560	0.718%	\$152,927	(\$135,560)	\$17,367	\$1,530	\$18,897
938001 RCCFC - Agency	12,838	0.068%	\$14,483	(\$12,838)	\$1,645	\$145	\$1,790
947200 Flood Cont Dist Admin	290,767	1.540%	\$328,019	(\$290,767)	\$37,252	\$3,282	\$40,534
900101-915301 Various CSAs	30,377	0.161%	\$34,269	(\$30,377)	\$3,892	\$343	\$4,235
00 All Other	27,796	0.147%	\$31,357	(\$27,796)	\$3,561	\$314	\$3,875
2nd Alloc Remains	-	-	-	-	-	\$2	\$2
Subtotals	18,877,631	100.000%	\$21,296,152	(\$18,877,631)	\$2,418,521	\$205,433	\$2,623,954
Direct Billed					\$18,877,631		\$18,877,631
Total Full Functional Cost					\$21,296,152		\$21,501,585

Allocation Basis: Direct Cost per Dept ID

11301 Human Resources
Schedule 8.7

Summary of Allocated Costs

Department	Total	HR Services
11001 County Executive Office	\$2,075	\$2,075
13001 Auditor Controller	\$5,167	\$5,167
13002 Internal Audit Specialized Accounting	\$705	\$705
13003 Payroll	\$1,462	\$1,462
15001 County Counsel	\$5,838	\$5,838
11301 Human Resources	\$71,636	\$71,636
73001 Purchasing	\$1,708	\$1,708
72001 EDA FM - Admin	\$3,474	\$3,474
72006 EDA Energy	\$317	\$317
72007 EDA Parking	\$2,114	\$2,114
Subtotal for CSD	\$94,498	\$94,498
10001 Board of Supervisors	\$5,153	\$5,153
10002 Assessment Appeals Board	\$469	\$469
11029 Legislative-Admin Support	\$195	\$195
11044 Grand Jury Admin	\$144	\$144
11050 Natl Pollutant Dschrg Elim Sys	\$187	\$187
11303 Air Quality Division	\$187	\$187
11306 Delta Dental PPO	\$23,563	\$23,563
11307 Property Insurance	\$94	\$94
11308 Workers Compensation	\$14,862	\$14,862
11309 Malpractice Insurance	\$187	\$187
11310 Liability Insurance	\$2,764	\$2,764
11313 Safety Loss Control	\$1,804	\$1,804
11318 Temporary Assistance	\$2,653	\$2,653
11320 Exclusive Provider Option	\$29,030	\$29,030
11322 Employee Assistance Services	\$1,134	\$1,134
11325 Local Advantage Blythe Dental	\$107	\$107

11301 Human Resources
Schedule 8.7

Summary of Allocated Costs (continued)

Department	Total	HR Services
11326 Local Advantage Plus Dental	\$3,449	\$3,449
11329 Occupational Health & Wellness	\$2,008	\$2,008
11330 Wellness Program	\$2,744	\$2,744
11501 CFD Assessment Dist Admin	\$423	\$423
12001 Assessor	\$23,469	\$23,469
12002 County Clerk-Recorder	\$25,952	\$25,952
12003 Records Mgmt & Archives Program	\$1,496	\$1,496
12004 CREST	\$1,605	\$1,605
14001 Treasurer-Tax Collector	\$11,296	\$11,296
17001 Registrar of Voters	\$2,869	\$2,869
19001 Agency Administration	\$2,153	\$2,153
19003 Workforce Development	\$12,425	\$12,425
19004 Housing Authority (County)	\$12,452	\$12,452
19007 EDA/County Free Library	\$740	\$740
19010 Economic Development	\$16,067	\$16,067
19107 County Airports	\$889	\$889
19201 Fair And National Date Fest	\$951	\$951
19301 Edward Dean Museum	\$211	\$211
22001 District Attorney	\$51,684	\$51,684
23001 Riv Co Dep of Child Supt Svcs	\$48,300	\$48,300
24001 Public Defender	\$45,850	\$45,850
25001 Sheriff Administration	\$32,794	\$32,794
25002 Sheriff Support	\$101,207	\$101,207
25003 Sheriff Patrol	\$142,646	\$142,646
25004 Sheriff Correction	\$116,666	\$116,666
25005 Sheriff Court Services	\$13,286	\$13,286
25006 CAC Security	\$203	\$203
25007 Ben Clark Training Center	\$5,109	\$5,109
25010 Sheriff Coroner	\$4,108	\$4,108
25011 Public Administration	\$1,092	\$1,092

11301 Human Resources
Schedule 8.7

Summary of Allocated Costs (continued)

Department	Total	HR Services
25051 Sheriff Cal-ID	\$1,963	\$1,963
26001 Juvenile Hall	\$27,683	\$27,683
26002 Probation	\$86,269	\$86,269
26007 Administration & Support	\$8,260	\$8,260
27002 Fire Protection	\$59,537	\$59,537
27004 Fire Protection-Contract Svc	\$2,848	\$2,848
28001 Agricultural Commisioner	\$4,147	\$4,147
29001 Local Agency Formation Comm	\$469	\$469
31002 TLMA Administrative Services	\$4,313	\$4,313
31003 Consolidated Counter Services	\$1,219	\$1,219
31005 Environmental Programs	\$563	\$563
31101 Building & Safety	\$8,001	\$8,001
31201 Planning	\$1,914	\$1,914
31301 Transportation	\$27,667	\$27,667
31302 Surveyor	\$2,830	\$2,830
31307 Transportation Equipment	\$1,969	\$1,969
31308 TLMA ALUC	\$187	\$187
31401 Code Enforcement	\$7,173	\$7,173
41001 MH-Public Guardian	\$2,906	\$2,906
41002 Mental Health Treatment	\$90,797	\$90,797
41003 Detention	\$4,294	\$4,294
41004 MH Administration	\$136,680	\$136,680
41005 Mental Health Substance Abuse	\$10,386	\$10,386
42001 Public Health	\$122,906	\$122,906
42002 California Childrens Services	\$12,330	\$12,330
42004 Environmental Health	\$19,083	\$19,083
42006 Animal Control Services	\$20,116	\$20,116
42007 Public Health Ambulatory Care	\$27,107	\$27,107
43001 Riv Co Regional Medical Center	\$435,334	\$435,334
43002 Med Indigent Services Program	\$3,125	\$3,125

11301 Human Resources
Schedule 8.7

Summary of Allocated Costs (continued)

Department	Total	HR Services
43003 Correctional Health Systems	\$15,837	\$15,837
45001 Department of Waste Resources	\$22,916	\$22,916
51001 DPSS Administration	\$391,579	\$391,579
52001 Local Initiative Admin DCA	\$14,019	\$14,019
52002 DCA-Local Initiative Program	\$1,532	\$1,532
53001 Office of Aging-Title III	\$5,103	\$5,103
54001 Veterans Services	\$1,110	\$1,110
63001 Cooperative Extension	\$480	\$480
72002 EDA-Custodial Services	\$16,503	\$16,503
72003 EDA-Maintenance Services	\$16,400	\$16,400
72004 EDA-Real Estate	\$3,084	\$3,084
72005 EDA-Project Management	\$2,838	\$2,838
73003 Printing Services	\$1,505	\$1,505
73004 Supply Services	\$1,087	\$1,087
73005 Fleet Services	\$4,102	\$4,102
73006 Central Mail Services	\$752	\$752
74001 Information Technology	\$58,397	\$58,397
74006 RCIT Communications Solutions	\$3,277	\$3,277
74009 RCIT Geographical Info System	\$845	\$845
931104 Regnl Parks & Open-Space Dist	\$18,897	\$18,897
938001 RCCFC - Agency	\$1,790	\$1,790
947200 Flood Cont Dist Admin	\$40,534	\$40,534
900101-915301 Various CSAs	\$4,235	\$4,235
00 All Other	\$3,875	\$3,875
2nd Alloc Remains	\$2	\$2
Totals	\$2,623,954	\$2,623,954
Direct Billed	\$18,877,631	\$18,877,631
Total Full Functional Cost	\$21,501,585	\$21,501,585
Less Direct Billed	(\$18,877,631)	(\$18,877,631)
Less CSD Amounts	(\$94,498)	(\$94,498)
Total Receiving Department Allocation	\$2,529,457	\$2,529,457

Narratives

73001 Purchasing
Schedule 9.1

The Purchasing department is a support function which assists County departments in acquiring equipment, furnishings, maintenance, construction and contractual services within pre-established budgetary constraints. This is accomplished through direct purchase, formal bid, negotiations or telephone quotations.

Department costs are allocated through two service functions.

**Purchasing Services -
Support Services -**

Allocates costs based on average number and total amount of purchase orders. 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.

Allocates direct support costs to specific departments based on direct billing of service.

73001 Purchasing
Schedule 9.2

Revenue Reconciliation

Account	Account Description	Amount	Off the Top	Direct Billed	General Government	Description
C/A	572800 Intra-Miscellaneous	\$9,720	-	-	\$9,720	Procurement card - unallowed
C/A	572900 Intra-Personnel	\$940,342	-	\$940,342	-	
C/A	573500 Intra-Training	\$4,570	-	-	\$4,570	Outside agency - unallowed
Total for C/A		\$954,632	-	\$940,342	\$14,290	
REV	99500 Unclaimed Property Recovery	\$206	-	-	\$206	Unallowed property rev
REV	777520 Reimb. for Services	\$1,248,521	-	\$513,781	\$734,740	Outside agency - unallowed
REV	778200 Interfnd Misc.	\$6,615	-	-	\$6,615	Procurement card - unallowed
REV	778280 Interfnd Reimb. for Service	\$34,797	-	\$34,797	-	
REV	778340 Interfnd Training	\$825	-	-	\$825	Outside agency - unallowed
REV	781360 Other Misc. Revenue	\$9,506	-	-	\$9,506	Outside agency - unallowed
Total for REV		\$1,300,470	-	\$548,578	\$751,892	

Total per Books	\$2,255,102
Less General Government	(\$766,182)
Less Off the Top	-
Less Direct Billed	(\$1,488,920)
Difference	-

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

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 2/25/2016

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>		-	28.051%	71.949%
Wages and Benefits				
Salaries	\$2,069,395	-	\$580,477	\$1,488,918
Benefits	\$627,440	-	\$627,440	-
Wages and Benefits Subtotal	\$2,696,835	-	\$1,207,917	\$1,488,918
Services and Supplies	Dist			
Services & Supplies	PROP \$499,724	-	\$499,724	-
537080 Interfnd Exp-Misc	PROP \$210	-	\$210	-
572800 Intra Misc	DISA (\$9,720)	-	-	-
572900 Intra Personnel	DISA (\$940,342)	-	-	-
573500 Intra Training	DISA (\$4,570)	-	-	-
Services and Supplies Subtotal	(\$454,698)	-	\$499,934	-
Cost Adjustments				
572800 Intra Misc	\$9,720	-	-	-
572900 Intra Personnel	\$940,342	-	-	-
573500 Intra Training	\$4,570	-	-	-
Cost Adjustments Subtotal	\$954,632	-	-	-
Reallocate Admin		-	-	-
Functional Costs	\$3,196,769	-	\$1,707,851	\$1,488,918

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
2 Equipment Use Allowance	\$1,174	-	\$329	\$844
11001 County Executive Office	\$2,517	-	\$706	\$1,811
11001 County Executive Office	-	\$6	\$2	\$4
13001 Auditor Controller	\$2,930	-	\$822	\$2,108
13001 Auditor Controller	-	\$129	\$36	\$93
13002 Internal Audit Specialized Accounting	\$18,865	-	\$5,292	\$13,573
13002 Internal Audit Specialized Accounting	-	\$285	\$80	\$205
13003 Payroll	\$4	-	\$1	\$3
13003 Payroll	-	\$37	\$10	\$27
15001 County Counsel	\$39,807	-	\$11,166	\$28,641
15001 County Counsel	-	\$38	\$11	\$27
11301 Human Resources	\$1,570	-	\$441	\$1,130
11301 Human Resources	-	\$138	\$39	\$99
73001 Purchasing	-	\$310	\$87	\$223
72007 EDA Parking	-	\$544	\$153	\$391
Subtotals	\$66,867	\$1,488	\$19,174	\$49,181
Functional Costs	\$3,196,769		\$1,707,851	\$1,488,918
Total Allocated Costs	\$3,265,124		\$1,727,025	\$1,538,099

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	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
11001 County Executive Office	181	0.018%	\$305	-	\$305	-	\$305
13001 Auditor Controller	694	0.068%	\$1,171	-	\$1,171	-	\$1,171
13002 Internal Audit Specialized Accounting	173	0.017%	\$292	-	\$292	-	\$292
13003 Payroll	55	0.005%	\$93	-	\$93	-	\$93
15001 County Counsel	177	0.017%	\$299	-	\$299	-	\$299
11301 Human Resources	584	0.057%	\$985	-	\$985	-	\$985
73001 Purchasing	184	0.018%	\$310	-	\$310	-	\$310
72001 EDA FM - Admin	1,497	0.146%	\$2,526	-	\$2,526	\$1	\$2,527
72006 EDA Energy	459	0.045%	\$774	-	\$774	-	\$774
72007 EDA Parking	150	0.015%	\$253	-	\$253	-	\$253
10001 Board of Supervisors	351	0.034%	\$592	-	\$592	-	\$592
10002 Assessment Appeals Board	8	0.001%	\$13	-	\$13	-	\$13
11029 Legislative-Admin Support	1,351	0.132%	\$2,280	-	\$2,280	\$1	\$2,281
11033 Confidential Court Orders	42	0.004%	\$71	-	\$71	-	\$71
11034 Teeter Debt Service	53	0.005%	\$89	-	\$89	-	\$89
11037 Devel. Impact Fee Op Org	361	0.035%	\$609	-	\$609	-	\$609
11038 EO Subfund Operations	268	0.026%	\$452	-	\$452	-	\$452
11039 Court Facilities	582	0.057%	\$982	-	\$982	-	\$982
11043 Court Reporting Transcripts	35	0.003%	\$59	-	\$59	-	\$59
11044 Grand Jury Admin	1	0.000%	\$2	-	\$2	-	\$2
11060 Riv Co Low Income Health Prog	390	0.038%	\$658	-	\$658	-	\$658
11303 Air Quality Division	6	0.001%	\$10	-	\$10	-	\$10
11308 Workers Compensation	131	0.013%	\$221	-	\$221	-	\$221
11310 Liability Insurance	146	0.014%	\$246	-	\$246	-	\$246
11311 Unemployment Insurance	65	0.006%	\$110	-	\$110	-	\$110
11313 Safety Loss Control	213	0.021%	\$359	-	\$359	-	\$359
11318 Temporary Assistance	541	0.053%	\$913	-	\$913	-	\$913
11320 Exclusive Provider Option	8,537	0.834%	\$14,405	-	\$14,405	\$3	\$14,408

County of Riverside
OMB A-87 Cost Allocation Plan

73001 Purchasing
Schedule 9.6.1

Detail Allocations - Purchasing Services (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
11322 Employee Assistance Services	25	0.002%	\$42	-	\$42	-	\$42
11329 Occupational Health & Wellness	547	0.053%	\$923	-	\$923	-	\$923
11330 Wellness Program	31	0.003%	\$52	-	\$52	-	\$52
11501 CFD Assessment Dist Admin	55	0.005%	\$93	-	\$93	-	\$93
12001 Assessor	1,166	0.114%	\$1,967	-	\$1,967	-	\$1,967
12002 County Clerk-Recorder	4,478	0.438%	\$7,556	-	\$7,556	\$2	\$7,558
12003 Records Mgmt & Archives Program	230	0.022%	\$388	-	\$388	-	\$388
12004 CREST	2,456	0.240%	\$4,144	-	\$4,144	\$1	\$4,145
14001 Treasurer-Tax Collector	1,354	0.132%	\$2,285	-	\$2,285	\$1	\$2,286
17001 Registrar of Voters	874	0.085%	\$1,475	-	\$1,475	-	\$1,475
19001 Agency Administration	243	0.024%	\$410	-	\$410	-	\$410
19002 HUD-CDBG Home Grants	351	0.034%	\$592	-	\$592	-	\$592
19003 Workforce Development	3,577	0.350%	\$6,036	-	\$6,036	\$1	\$6,037
19004 Housing Authority (County)	1	0.000%	\$2	-	\$2	-	\$2
19005 Single Family Revenue Bond	199	0.019%	\$336	-	\$336	-	\$336
19007 EDA/County Free Library	513	0.050%	\$866	-	\$866	-	\$866
19008 EDA/Community Centers	71	0.007%	\$120	-	\$120	-	\$120
19009 Successor Agency to the RDA	45	0.004%	\$76	-	\$76	-	\$76
19010 Economic Development	1,039	0.102%	\$1,753	-	\$1,753	-	\$1,753
19107 County Airports	281	0.027%	\$474	-	\$474	-	\$474
19201 Fair And National Date Fest	151	0.015%	\$255	-	\$255	-	\$255
19301 Edward Dean Museum	139	0.014%	\$235	-	\$235	-	\$235
22001 District Attorney	2,537	0.248%	\$4,281	-	\$4,281	\$1	\$4,282
22002 District Attorney Forensic	77	0.008%	\$130	-	\$130	-	\$130
23001 Riv Co Dep of Child Supt Svcs	1,465	0.143%	\$2,472	-	\$2,472	\$1	\$2,473
24001 Public Defender	2,095	0.205%	\$3,535	-	\$3,535	\$1	\$3,536
25001 Sheriff Administration	1,376	0.134%	\$2,322	-	\$2,322	\$1	\$2,323
25002 Sheriff Support	6,641	0.649%	\$11,206	-	\$11,206	\$3	\$11,209
25003 Sheriff Patrol	29,862	2.918%	\$50,387	-	\$50,387	\$12	\$50,399
25004 Sheriff Correction	23,284	2.275%	\$39,288	-	\$39,288	\$10	\$39,298

County of Riverside
OMB A-87 Cost Allocation Plan

73001 Purchasing
Schedule 9.6.1

Detail Allocations - Purchasing Services (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
25005 Sheriff Court Services	2,337	0.228%	\$3,943	-	\$3,943	\$1	\$3,944
25006 CAC Security	76	0.007%	\$128	-	\$128	-	\$128
25007 Ben Clark Training Center	7,133	0.697%	\$12,036	-	\$12,036	\$3	\$12,039
25010 Sheriff Coroner	1,920	0.188%	\$3,240	-	\$3,240	\$1	\$3,241
25011 Public Administration	333	0.033%	\$562	-	\$562	-	\$562
25051 Sheriff Cal-ID	1,285	0.126%	\$2,168	-	\$2,168	\$1	\$2,169
25052 Sheriff Cal-DNA	613	0.060%	\$1,034	-	\$1,034	-	\$1,034
25053 Sheriff Cal-Photo	183	0.018%	\$309	-	\$309	-	\$309
26001 Juvenile Hall	20,717	2.025%	\$34,957	-	\$34,957	\$8	\$34,965
26002 Probation	4,813	0.470%	\$8,121	-	\$8,121	\$2	\$8,123
26004 Court Placement Care	14	0.001%	\$24	-	\$24	-	\$24
26007 Administration & Support	992	0.097%	\$1,674	-	\$1,674	-	\$1,674
27001 Cont & Land Aqu-Fire	329	0.032%	\$555	-	\$555	-	\$555
27002 Fire Protection	30,509	2.982%	\$51,479	-	\$51,479	\$12	\$51,491
27004 Fire Protection-Contract Svc	3,439	0.336%	\$5,803	-	\$5,803	\$1	\$5,804
28001 Agricultural Commisioner	77	0.008%	\$130	-	\$130	-	\$130
31002 TLMA Administrative Services	447	0.044%	\$754	-	\$754	-	\$754
31003 Consolidated Counter Services	100	0.010%	\$169	-	\$169	-	\$169
31005 Environmental Programs	40	0.004%	\$67	-	\$67	-	\$67
31101 Building & Safety	3,987	0.390%	\$6,727	-	\$6,727	\$2	\$6,729
31201 Planning	13,203	1.290%	\$22,278	-	\$22,278	\$5	\$22,283
31301 Transportation	18,167	1.775%	\$30,654	-	\$30,654	\$7	\$30,661
31302 Surveyor	106	0.010%	\$179	-	\$179	-	\$179
31304 Supervisorial Dist No 4	9	0.001%	\$15	-	\$15	-	\$15
31305 Transportation Const Projects	70,061	6.847%	\$118,217	-	\$118,217	\$29	\$118,246
31307 Transportation Equipment	5,012	0.490%	\$8,457	-	\$8,457	\$2	\$8,459
31308 TLMA ALUC	968	0.095%	\$1,633	-	\$1,633	-	\$1,633
31401 Code Enforcement	2,140	0.209%	\$3,611	-	\$3,611	\$1	\$3,612
41001 MH-Public Guardian	1,980	0.193%	\$3,341	-	\$3,341	\$1	\$3,342
41002 Mental Health Treatment	98,338	9.610%	\$165,930	-	\$165,930	\$40	\$165,970

County of Riverside
OMB A-87 Cost Allocation Plan

73001 Purchasing
Schedule 9.6.1

Detail Allocations - Purchasing Services (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
41003 Detention	919	0.090%	\$1,551	-	\$1,551	-	\$1,551
41004 MH Administration	6,452	0.631%	\$10,887	-	\$10,887	\$3	\$10,890
41005 Mental Health Substance Abuse	13,783	1.347%	\$23,257	-	\$23,257	\$6	\$23,263
42001 Public Health	11,952	1.168%	\$20,167	-	\$20,167	\$5	\$20,172
42002 California Childrens Services	332	0.032%	\$560	-	\$560	-	\$560
42004 Environmental Health	2,311	0.226%	\$3,899	-	\$3,899	\$1	\$3,900
42006 Animal Control Services	7,492	0.732%	\$12,642	-	\$12,642	\$3	\$12,645
42007 Public Health Ambulatory Care	11,869	1.160%	\$20,027	-	\$20,027	\$5	\$20,032
43001 Riv Co Regional Medical Center	305,818	29.886%	\$516,020	-	\$516,020	\$125	\$516,145
43002 Med Indigent Services Program	2,220	0.217%	\$3,746	-	\$3,746	\$1	\$3,747
43003 Correctional Health Systems	2,710	0.265%	\$4,573	-	\$4,573	\$1	\$4,574
45001 Department of Waste Resources	22,137	2.163%	\$37,353	-	\$37,353	\$9	\$37,362
51001 DPSS Administration	33,329	3.257%	\$56,238	-	\$56,238	\$14	\$56,252
51003 DPSS Categorical Aid	6,812	0.666%	\$11,494	-	\$11,494	\$3	\$11,497
51004 DPSS Other Aid	332	0.032%	\$560	-	\$560	-	\$560
51006 DPSS - Homeless	1,438	0.141%	\$2,426	-	\$2,426	\$1	\$2,427
52001 Local Initiative Admin DCA	1,882	0.184%	\$3,176	-	\$3,176	\$1	\$3,177
52002 DCA-Local Initiative Program	4,449	0.435%	\$7,507	-	\$7,507	\$2	\$7,509
52003 DCA-Other Programs	111	0.011%	\$187	-	\$187	-	\$187
53001 Office of Aging-Title III	7,978	0.780%	\$13,462	-	\$13,462	\$3	\$13,465
54001 Veterans Services	24	0.002%	\$40	-	\$40	-	\$40
72002 EDA-Custodial Services	1,110	0.108%	\$1,873	-	\$1,873	-	\$1,873
72003 EDA-Maintenance Services	13,188	1.289%	\$22,253	-	\$22,253	\$5	\$22,258
72004 EDA-Real Estate	4,301	0.420%	\$7,257	-	\$7,257	\$2	\$7,259
72005 EDA-Project Management	3,642	0.356%	\$6,145	-	\$6,145	\$1	\$6,146
72008 EDA-Capital Projects	9,068	0.886%	\$15,301	-	\$15,301	\$4	\$15,305
73003 Printing Services	1,553	0.152%	\$2,620	-	\$2,620	\$1	\$2,621
73004 Supply Services	13,639	1.333%	\$23,014	-	\$23,014	\$6	\$23,020
73005 Fleet Services	26,079	2.549%	\$44,004	-	\$44,004	\$11	\$44,015
73006 Central Mail Services	68	0.007%	\$115	-	\$115	-	\$115

County of Riverside
OMB A-87 Cost Allocation Plan

73001 Purchasing
Schedule 9.6.1

Detail Allocations - Purchasing Services (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
73007 AB2766 Air Quality	168	0.016%	\$283	-	\$283	-	\$283
74001 Information Technology	11,168	1.091%	\$18,844	-	\$18,844	\$5	\$18,849
74006 RCIT Communications Solutions	18,656	1.823%	\$31,479	-	\$31,479	\$8	\$31,487
74009 RCIT Geographical Info System	51	0.005%	\$86	-	\$86	-	\$86
931104 Regnl Parks & Open-Space Dist	8,354	0.816%	\$14,096	-	\$14,096	\$3	\$14,099
937001 Van Horn Regional Treatment	1	0.000%	\$2	-	\$2	-	\$2
947200 Flood Cont Dist Admin	50,624	4.947%	\$85,420	-	\$85,420	\$21	\$85,441
900101-915301 Various CSAs	904	0.088%	\$1,525	-	\$1,525	-	\$1,525
00 All Other	24,619	2.406%	\$41,541	-	\$41,541	\$10	\$41,551
2nd Alloc Remains	-	-	-	-	-	\$2	\$2
Subtotals	1,023,269	100.000%	\$1,726,608	-	\$1,726,608	\$417	\$1,727,025
Direct Billed						-	-
Total Full Functional Cost					\$1,726,608		\$1,727,025

Allocation Basis: \$'s per PO

County of Riverside
OMB A-87 Cost Allocation Plan

73001 Purchasing
Schedule 9.6.2

Detail Allocations - Support Services

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
72001 EDA FM - Admin	129,707	8.711%	\$133,898	(\$129,707)	\$4,191	\$93	\$4,284
10001 Board of Supervisors	39,770	2.671%	\$41,055	(\$39,770)	\$1,285	\$29	\$1,314
26001 Juvenile Hall	29,368	1.972%	\$30,317	(\$29,368)	\$949	\$21	\$970
27002 Fire Protection	120,104	8.067%	\$123,985	(\$120,104)	\$3,881	\$86	\$3,967
31002 TLMA Administrative Services	34,797	2.337%	\$35,921	(\$34,797)	\$1,124	\$25	\$1,149
41004 MH Administration	220,199	14.789%	\$227,314	(\$220,199)	\$7,115	\$158	\$7,273
42001 Public Health	124,823	8.383%	\$128,856	(\$124,823)	\$4,033	\$90	\$4,123
43001 Riv Co Regional Medical Center	226,494	15.212%	\$233,812	(\$226,494)	\$7,318	\$163	\$7,481
51001 DPSS Administration	276,372	18.562%	\$285,302	(\$276,372)	\$8,930	\$199	\$9,129
73004 Supply Services	39,294	2.639%	\$40,564	(\$39,294)	\$1,270	\$28	\$1,298
73005 Fleet Services	49,632	3.333%	\$51,236	(\$49,632)	\$1,604	\$36	\$1,640
74001 Information Technology	198,360	13.322%	\$204,769	(\$198,360)	\$6,409	\$143	\$6,552
Subtotals	1,488,920	100.000%	\$1,537,028	(\$1,488,920)	\$48,108	\$1,070	\$49,179
Direct Billed					\$1,488,920		\$1,488,920
Total Full Functional Cost					\$1,537,028		\$1,538,099

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	\$305	\$305	-
13001 Auditor Controller	\$1,171	\$1,171	-
13002 Internal Audit Specialized Accounting	\$292	\$292	-
13003 Payroll	\$93	\$93	-
15001 County Counsel	\$299	\$299	-
11301 Human Resources	\$985	\$985	-
73001 Purchasing	\$310	\$310	-
72001 EDA FM - Admin	\$6,811	\$2,527	\$4,284
72006 EDA Energy	\$774	\$774	-
72007 EDA Parking	\$253	\$253	-
Subtotal for CSD	\$11,294	\$7,010	\$4,284
10001 Board of Supervisors	\$1,906	\$592	\$1,314
10002 Assessment Appeals Board	\$13	\$13	-
11029 Legislative-Admin Support	\$2,281	\$2,281	-
11033 Confidential Court Orders	\$71	\$71	-
11034 Teeter Debt Service	\$89	\$89	-
11037 Devel. Impact Fee Op Org	\$609	\$609	-
11038 EO Subfund Operations	\$452	\$452	-
11039 Court Facilities	\$982	\$982	-
11043 Court Reporting Transcripts	\$59	\$59	-
11044 Grand Jury Admin	\$2	\$2	-
11060 Riv Co Low Income Health Prog	\$658	\$658	-
11303 Air Quality Division	\$10	\$10	-
11308 Workers Compensation	\$221	\$221	-
11310 Liability Insurance	\$246	\$246	-
11311 Unemployment Insurance	\$110	\$110	-

73001 Purchasing
Schedule 9.7

Summary of Allocated Costs (continued)

Department	Total	Purchasing Services	Support Services
11313 Safety Loss Control	\$359	\$359	-
11318 Temporary Assistance	\$913	\$913	-
11320 Exclusive Provider Option	\$14,408	\$14,408	-
11322 Employee Assistance Services	\$42	\$42	-
11329 Occupational Health & Wellness	\$923	\$923	-
11330 Wellness Program	\$52	\$52	-
11501 CFD Assessment Dist Admin	\$93	\$93	-
12001 Assessor	\$1,967	\$1,967	-
12002 County Clerk-Recorder	\$7,558	\$7,558	-
12003 Records Mgmt & Archives Program	\$388	\$388	-
12004 CREST	\$4,145	\$4,145	-
14001 Treasurer-Tax Collector	\$2,286	\$2,286	-
17001 Registrar of Voters	\$1,475	\$1,475	-
19001 AgencyAdministration	\$410	\$410	-
19002 HUD-CDBG Home Grants	\$592	\$592	-
19003 Workforce Development	\$6,037	\$6,037	-
19004 Housing Authority (County)	\$2	\$2	-
19005 Single Family Revenue Bond	\$336	\$336	-
19007 EDA/County Free Library	\$866	\$866	-
19008 EDA/Community Centers	\$120	\$120	-
19009 Successor Agency to the RDA	\$76	\$76	-
19010 Economic Development	\$1,753	\$1,753	-
19107 County Airports	\$474	\$474	-
19201 Fair And National Date Fest	\$255	\$255	-
19301 Edward Dean Museum	\$235	\$235	-
22001 District Attorney	\$4,282	\$4,282	-
22002 District Attorney Forensic	\$130	\$130	-
23001 Riv Co Dep of Child Supt Svcs	\$2,473	\$2,473	-
24001 Public Defender	\$3,536	\$3,536	-
25001 Sheriff Administration	\$2,323	\$2,323	-

73001 Purchasing
Schedule 9.7

Summary of Allocated Costs (continued)

Department	Total	Purchasing Services	Support Services
25002 Sheriff Support	\$11,209	\$11,209	-
25003 Sheriff Patrol	\$50,399	\$50,399	-
25004 Sheriff Correction	\$39,298	\$39,298	-
25005 Sheriff Court Services	\$3,944	\$3,944	-
25006 CAC Security	\$128	\$128	-
25007 Ben Clark Training Center	\$12,039	\$12,039	-
25010 Sheriff Coroner	\$3,241	\$3,241	-
25011 Public Administration	\$562	\$562	-
25051 Sheriff Cal-ID	\$2,169	\$2,169	-
25052 Sheriff Cal-DNA	\$1,034	\$1,034	-
25053 Sheriff Cal-Photo	\$309	\$309	-
26001 Juvenile Hall	\$35,935	\$34,965	\$970
26002 Probation	\$8,123	\$8,123	-
26004 Court Placement Care	\$24	\$24	-
26007 Administration & Support	\$1,674	\$1,674	-
27001 Cont & Land Aqu-Fire	\$555	\$555	-
27002 Fire Protection	\$55,458	\$51,491	\$3,967
27004 Fire Protection-Contract Svc	\$5,804	\$5,804	-
28001 Agricultural Commisioner	\$130	\$130	-
31002 TLMA Administrative Services	\$1,904	\$754	\$1,149
31003 Consolidated Counter Services	\$169	\$169	-
31005 Environmental Programs	\$67	\$67	-
31101 Building & Safety	\$6,729	\$6,729	-
31201 Planning	\$22,283	\$22,283	-
31301 Transportation	\$30,661	\$30,661	-
31302 Surveyor	\$179	\$179	-
31304 Supervisorial Dist No 4	\$15	\$15	-
31305 Transportation Const Projects	\$118,246	\$118,246	-
31307 Transportation Equipment	\$8,459	\$8,459	-
31308 TLMA ALUC	\$1,633	\$1,633	-

73001 Purchasing
Schedule 9.7

Summary of Allocated Costs (continued)

Department	Total	Purchasing Services	Support Services
31401 Code Enforcement	\$3,612	\$3,612	-
41001 MH-Public Guardian	\$3,342	\$3,342	-
41002 Mental Health Treatment	\$165,970	\$165,970	-
41003 Detention	\$1,551	\$1,551	-
41004 MH Administration	\$18,163	\$10,890	\$7,273
41005 Mental Health Substance Abuse	\$23,263	\$23,263	-
42001 Public Health	\$24,295	\$20,172	\$4,123
42002 California Childrens Services	\$560	\$560	-
42004 Environmental Health	\$3,900	\$3,900	-
42006 Animal Control Services	\$12,645	\$12,645	-
42007 Public Health Ambulatory Care	\$20,032	\$20,032	-
43001 Riv Co Regional Medical Center	\$523,627	\$516,145	\$7,481
43002 Med Indigent Services Program	\$3,747	\$3,747	-
43003 Correctional Health Systems	\$4,574	\$4,574	-
45001 Department of Waste Resources	\$37,362	\$37,362	-
51001 DPSS Administration	\$65,380	\$56,252	\$9,129
51003 DPSS Categorical Aid	\$11,497	\$11,497	-
51004 DPSS Other Aid	\$560	\$560	-
51006 DPSS - Homeless	\$2,427	\$2,427	-
52001 Local Initiative Admin DCA	\$3,177	\$3,177	-
52002 DCA-Local Initiative Program	\$7,509	\$7,509	-
52003 DCA-Other Programs	\$187	\$187	-
53001 Office of Aging-Title III	\$13,465	\$13,465	-
54001 Veterans Services	\$40	\$40	-
72002 EDA-Custodial Services	\$1,873	\$1,873	-
72003 EDA-Maintenance Services	\$22,258	\$22,258	-
72004 EDA-Real Estate	\$7,259	\$7,259	-
72005 EDA-Project Management	\$6,146	\$6,146	-
72008 EDA-Capital Projects	\$15,305	\$15,305	-
73003 Printing Services	\$2,621	\$2,621	-

County of Riverside
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73001 Purchasing
Schedule 9.7

Summary of Allocated Costs (continued)

Department	Total	Purchasing Services	Support Services
73004 Supply Services	\$24,317	\$23,020	\$1,298
73005 Fleet Services	\$45,655	\$44,015	\$1,640
73006 Central Mail Services	\$115	\$115	-
73007 AB2766 Air Quality	\$283	\$283	-
74001 Information Technology	\$25,401	\$18,849	\$6,552
74006 RCIT Communications Solutions	\$31,487	\$31,487	-
74009 RCIT Geographical Info System	\$86	\$86	-
931104 Regnl Parks & Open-Space Dist	\$14,099	\$14,099	-
937001 Van Horn Regional Treatment	\$2	\$2	-
947200 Flood Cont Dist Admin	\$85,441	\$85,441	-
900101-915301 Various CSAs	\$1,525	\$1,525	-
00 All Other	\$41,551	\$41,551	-
2nd Alloc Remains	\$2	\$2	-
Totals	\$1,776,204	\$1,727,025	\$49,179
Direct Billed	\$1,488,920	-	\$1,488,920
Total Full Functional Cost	\$3,265,124	\$1,727,025	\$1,538,099
Less Direct Billed	(\$1,488,920)	-	(\$1,488,920)
Less CSD Amounts	(\$11,294)	(\$7,010)	(\$4,284)
Total Receiving Department Allocation	\$1,764,910	\$1,720,014	\$44,896

72001 EDA FM - Admin
Schedule 10.1

Narratives

Administrative cost for Facilities Management allocated to Economic Development Agency (EDA) departments.

Costs are allocated quarterly based on each division's proportionate share of administrative time charges; cost plan allocates total administrative cost less those directly billed.

Administration -	Allocates total administrative costs of EDA - Facilities Management to EDA departments based on direct charges.
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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	\$1,771,487	-	\$1,771,487	-	
C/A	573900 Intra-Payroll Distribution	\$251,513	-	\$251,513	-	
	Total for C/A	\$2,023,000	-	\$2,023,000	-	
REV	777520 Reimb. for Services	\$2,546,540	-	\$2,546,540	-	
REV	777540 Reimb. of Salaries	\$314,050	-	\$308,050	\$6,000	Unallowed revenue
REV	778280 Interfnd Reimb. for Service	\$874	-	\$874	-	
REV	778330 Interfnd Salary Reimb.	\$109,904	-	\$109,904	-	
	Total for REV	\$2,971,368	-	\$2,965,368	\$6,000	
Total per Books		\$4,994,368				
Less General Government		(\$6,000)				
Less Off the Top		-				
Less Direct Billed		(\$4,988,368)				
Difference		-				

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

County of Riverside
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72001 EDA FM - Admin
Schedule 10.3

Labor Distribution Summary
No Labor Distribution

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		\$2,630,085	-	\$2,630,085
Benefits		\$1,061,968	-	\$1,061,968
Wages and Benefits Subtotal		\$3,692,053	-	\$3,692,053
Services and Supplies				
Services & Supplies	Dist			
	SAL	\$864,070	-	\$864,070
536920 Interfund Exp-Gen Offic E:	PROP	\$220,948	-	\$220,948
537080 Interfnd Exp-Misc	PROP	\$3,806	-	\$3,806
537180 Interfnd Exp-Salary Reimt	PROP	\$386,981	-	\$386,981
572400 Intra Internal Charges	DISA	(\$1,771,487)	-	-
573900 Intra Payroll Dist	DISA	(\$251,513)	-	-
Services and Supplies Subtotal		(\$547,195)	-	\$1,475,805
Cost Adjustments				
572400 Intra Internal Charges		\$1,771,487	-	-
573900 Intra Payroll Dist		\$251,513	-	-
Cost Adjustments Subtotal		\$2,023,000	-	-
Reallocate Admin			-	-
Functional Costs		\$5,167,858	-	\$5,167,858

72001 EDA FM - Admin
Schedule 10.5

Service to Service Costs

Department	First Incoming	Second Incoming	Administration
1 Building Use Allowance	\$70,996	-	\$70,996
2 Equipment Use Allowance	\$12,988	-	\$12,988
11001 County Executive Office	\$3,804	-	\$3,804
11001 County Executive Office	-	\$8	\$8
13001 Auditor Controller	\$9,265	-	\$9,265
13001 Auditor Controller	-	\$411	\$411
13002 Internal Audit Specialized Accounting	\$55,055	-	\$55,055
13002 Internal Audit Specialized Accounting	-	\$831	\$831
13003 Payroll	\$7	-	\$7
13003 Payroll	-	\$69	\$69
11301 Human Resources	\$3,193	-	\$3,193
11301 Human Resources	-	\$281	\$281
73001 Purchasing	\$6,717	-	\$6,717
73001 Purchasing	-	\$94	\$94
72006 EDA Energy	-	\$46,690	\$46,690
72007 EDA Parking	-	\$4,869	\$4,869
Subtotals	\$162,024	\$53,253	\$215,277
Functional Costs	\$5,167,858		\$5,167,858
Total Allocated Costs	\$5,383,135		\$5,383,135

Default Proportional Distribution

County of Riverside
OMB A-87 Cost Allocation Plan

72001 EDA FM - Admin
Schedule 10.6.1

Detail Allocations - Administration

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
72006 EDA Energy	1,297,127	26.003%	\$1,385,931	(\$1,297,127)	\$88,804	\$13,848	\$102,652
72007 EDA Parking	311,199	6.238%	\$332,504	(\$311,199)	\$21,305	\$3,322	\$24,627
19001 AgencyAdministration	87,042	1.745%	\$93,001	(\$87,042)	\$5,959	\$929	\$6,888
19002 HUD-CDBG Home Grants	874	0.018%	\$934	(\$874)	\$60	\$9	\$69
19004 Housing Authority (County)	43,574	0.874%	\$46,557	(\$43,574)	\$2,983	\$465	\$3,448
19201 Fair And National Date Fest	22,861	0.458%	\$24,426	(\$22,861)	\$1,565	\$244	\$1,809
25003 Sheriff Patrol	348	0.007%	\$372	(\$348)	\$24	\$4	\$28
72002 EDA-Custodial Services	579,465	11.616%	\$619,136	(\$579,465)	\$39,671	\$6,186	\$45,857
72003 EDA-Maintenance Services	1,212,305	24.303%	\$1,295,302	(\$1,212,305)	\$82,997	\$12,942	\$95,939
72004 EDA-Real Estate	995,108	19.949%	\$1,063,235	(\$995,108)	\$68,127	\$10,623	\$78,750
72005 EDA-Project Management	438,465	8.790%	\$468,483	(\$438,465)	\$30,018	\$4,681	\$34,699
Subtotals	4,988,368	100.000%	\$5,329,882	(\$4,988,368)	\$341,514	\$53,253	\$394,767
Direct Billed					\$4,988,368		\$4,988,368
Total Full Functional Cost					\$5,329,882		\$5,383,135

Allocation Basis: Admin Expenses per dept ID supported

72001 EDA FM - Admin
Schedule 10.7

Summary of Allocated Costs

Department	Total	Administration
72006 EDA Energy	\$102,652	\$102,652
72007 EDA Parking	\$24,627	\$24,627
Subtotal for CSD	\$127,279	\$127,279
19001 AgencyAdministration	\$6,888	\$6,888
19002 HUD-CDBG Home Grants	\$69	\$69
19004 Housing Authority (County)	\$3,448	\$3,448
19201 Fair And National Date Fest	\$1,809	\$1,809
25003 Sheriff Patrol	\$28	\$28
72002 EDA-Custodial Services	\$45,857	\$45,857
72003 EDA-Maintenance Services	\$95,939	\$95,939
72004 EDA-Real Estate	\$78,750	\$78,750
72005 EDA-Project Management	\$34,699	\$34,699
Totals	\$394,767	\$394,767
Direct Billed	\$4,988,368	\$4,988,368
Total Full Functional Cost	\$5,383,135	\$5,383,135
Less Direct Billed	(\$4,988,368)	(\$4,988,368)
Less CSD Amounts	(\$127,279)	(\$127,279)
Total Receiving Department Allocation	\$267,487	\$267,487

72006 EDA Energy
Schedule 11.1

Narratives

The Energy Division of Facilities Management is responsible for paying utilities for some county owned buildings and some leased properties. The utility costs for each building facility are allocated to occupants based on square footage.

Utilities Direct Billed -	Allocates total utility costs based on the amount directly billed to departments.
Energy Retrofit	
Depreciation -	Allocates energy retrofit depreciation costs directly to departments supported.

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	\$14,591,197	-	\$14,591,197	-	
C/A	573900 Intra-Payroll Distribution	\$7,243	-	\$7,243	-	
C/A	575300 Intra-Facilities Projects	\$1,228	-	\$1,228	-	
Total for C/A		\$14,599,668	-	\$14,599,668	-	
REV	740020 Invested Funds	\$1,406	-	-	\$1,406	Unallowed revenue
REV	776455 Rebates & Refunds	\$195,153	-	-	\$195,153	Rebates & refunds - unallowed
REV	777520 Reimb. for Services	\$30,682	-	-	\$30,682	Unallowed revenue
REV	777540 Reimb. of Salaries	\$1,010	-	\$1,010	-	
REV	777610 Utilities	\$7,178,457	-	\$6,359,982	\$818,475	Outside agency - unallowed
REV	778350 Interfnd Utilities	\$1,321,804	-	\$1,321,804	-	
REV	781120 Rebates & Refunds	\$2,171	-	\$2,171	-	Adjustment reflected to All Others
Total for REV		\$8,730,683	-	\$7,684,967	\$1,045,716	
Total per Books		\$23,330,351				
Less General Government		(\$1,045,716)				
Less Off the Top		-				
Less Direct Billed		(\$22,284,635)				
Difference		-				

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

County of Riverside
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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>		-	100.000%	-
Wages and Benefits				
Salaries	\$232,386	-	\$232,386	-
Benefits	\$109,516	-	\$109,516	-
Wages and Benefits Subtotal	\$341,902	-	\$341,902	-
Services and Supplies	Dist			
Services & Supplies	PROP \$29,926,291	-	\$29,926,291	-
Cap Lease Purchase Principal	DISA \$519,309	-	-	-
Cap Lease Payment Interest	DISA \$11,466	-	-	-
Interfnd Exp-Salary Reimb	DISA \$22,353	-	-	-
573800 Intra Utilities	DISA (\$14,591,197)	-	-	-
575300 Intra-Facilities Projects	DISA (\$1,228)	-	-	-
Intra Payroll Dist	DISA (\$7,243)	-	-	-
Services and Supplies Subtotal	\$15,879,751	-	\$29,926,291	-
Cost Adjustments				
Cap Lease Purchase Principal	(\$519,309)	-	-	-
Cap Lease Payment Interest	(\$11,466)	-	-	-
Interfnd Exp-Salary Reimb	(\$22,353)	-	-	-
573800 Intra Utilities	\$14,591,197	-	-	-
575300 Intra-Facilities Projects	\$1,228	-	-	-
Intra Payroll Dist	\$7,243	-	-	-
Energy Retrofit Depr 13 (8 years le	\$102,635	-	-	\$102,635
Cost Adjustments Subtotal	\$14,149,175	-	-	\$102,635
Reallocate Admin		-	-	-
Functional Costs	\$30,370,828	-	\$30,268,193	\$102,635

72006 EDA Energy
Schedule 11.5

Service to Service Costs

Department	First Incoming	Second Incoming	Utilities Direct Billed	Energy Retrofit Depreciation
2 Equipment Use Allowance	\$10,381	-	\$10,346	\$35
11001 County Executive Office	\$24,052	-	\$23,971	\$81
11001 County Executive Office	-	\$54	\$54	-
13001 Auditor Controller	\$69,735	-	\$69,499	\$236
13001 Auditor Controller	-	\$3,191	\$3,180	\$11
13002 Internal Audit Specialized Accounting	\$50,796	-	\$50,625	\$172
13002 Internal Audit Specialized Accounting	-	\$766	\$763	\$3
13003 Payroll	-	-	-	-
13003 Payroll	-	\$8	\$8	-
15001 County Counsel	\$2,057	-	\$2,050	\$7
15001 County Counsel	-	\$20	\$20	-
11301 Human Resources	\$291	-	\$290	-
11301 Human Resources	-	\$26	\$26	-
73001 Purchasing	\$774	-	\$772	\$3
72001 EDA FM - Admin	\$88,804	-	\$88,504	\$300
72001 EDA FM - Admin	-	\$13,848	\$13,801	\$47
72006 EDA Energy	-	\$3,367	\$3,355	\$11
Subtotals	\$246,892	\$21,280	\$267,265	\$906
Functional Costs	\$30,370,828		\$30,268,193	\$102,635
Total Allocated Costs	\$30,638,999		\$30,535,458	\$103,541

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	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
13001 Auditor Controller	83,047	0.300%	\$91,416	-	\$91,416	-	\$91,416
13002 Internal Audit Specialized Accounting	10,010	0.036%	\$11,019	-	\$11,019	-	\$11,019
13003 Payroll	14,845	0.054%	\$16,341	-	\$16,341	-	\$16,341
15001 County Counsel	52,284	0.189%	\$57,553	(\$53,057)	\$4,496	-	\$4,496
11301 Human Resources	153,208	0.553%	\$168,647	(\$38,652)	\$129,995	-	\$129,995
72001 EDA FM - Admin	48,996	0.177%	\$53,933	(\$7,243)	\$46,690	-	\$46,690
72006 EDA Energy	3,976	0.014%	\$4,377	(\$1,010)	\$3,367	-	\$3,367
72007 EDA Parking	151,847	0.548%	\$167,149	-	\$167,149	\$118	\$167,267
10001 Board of Supervisors	219,456	0.792%	\$241,571	-	\$241,571	\$170	\$241,741
11303 Air Quality Division	1,172	0.004%	\$1,290	(\$1,184)	\$106	\$1	\$107
11308 Workers Compensation	4,103	0.015%	\$4,516	(\$4,145)	\$371	\$3	\$374
11310 Liability Insurance	3,517	0.013%	\$3,871	(\$3,553)	\$318	\$3	\$321
11313 Safety Loss Control	6,448	0.023%	\$7,098	(\$6,513)	\$585	\$5	\$590
11318 Temporary Assistance	11,724	0.042%	\$12,905	(\$11,842)	\$1,063	\$9	\$1,072
11320 Exclusive Provider Option	15,241	0.055%	\$16,777	(\$15,395)	\$1,382	\$12	\$1,394
11322 Employee Assistance Services	2,813	0.010%	\$3,096	(\$2,675)	\$421	\$2	\$423
11329 Occupational Health & Wellness	30,373	0.110%	\$33,434	(\$30,444)	\$2,990	\$24	\$3,014
12001 Assessor	367,080	1.324%	\$404,072	(\$99,057)	\$305,015	\$285	\$305,300
12002 County Clerk-Recorder	248,286	0.896%	\$273,306	(\$229,144)	\$44,162	\$192	\$44,354
12003 Records Mgmt & Archives Program	79,625	0.287%	\$87,649	(\$79,579)	\$8,070	\$62	\$8,132
14001 Treasurer-Tax Collector	91,616	0.330%	\$100,848	(\$9,977)	\$90,871	\$71	\$90,942
17001 Registrar of Voters	96,505	0.348%	\$106,230	(\$96,250)	\$9,980	\$75	\$10,055
19001 AgencyAdministration	9,171	0.033%	\$10,095	-	\$10,095	\$7	\$10,102
19003 Workforce Development	40,902	0.148%	\$45,024	(\$37,983)	\$7,041	\$32	\$7,073
19007 EDA/County Free Library	886,574	3.198%	\$975,916	(\$888,636)	\$87,280	\$687	\$87,967
19107 County Airports	16,556	0.060%	\$18,224	(\$10,022)	\$8,202	\$13	\$8,215
19201 Fair And National Date Fest	1,109	0.004%	\$1,221	-	\$1,221	\$1	\$1,222
19301 Edward Dean Museum	457	0.002%	\$503	-	\$503	-	\$503

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	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
22001 District Attorney	470,021	1.696%	\$517,386	(\$464,912)	\$52,474	\$364	\$52,838
23001 Riv Co Dep of Child Supt Svcs	376,766	1.359%	\$414,734	(\$362,878)	\$51,856	\$292	\$52,148
24001 Public Defender	119,003	0.429%	\$130,995	(\$111,338)	\$19,657	\$92	\$19,749
25002 Sheriff Support	472,990	1.706%	\$520,654	(\$283,025)	\$237,629	\$367	\$237,996
25003 Sheriff Patrol	1,582,240	5.708%	\$1,741,686	(\$1,375,985)	\$365,701	\$1,227	\$366,928
25004 Sheriff Correction	3,808,762	13.740%	\$4,192,580	(\$2,805,150)	\$1,387,430	\$2,953	\$1,390,383
25005 Sheriff Court Services	29,540	0.107%	\$32,517	-	\$32,517	\$23	\$32,540
25006 CAC Security	4,132	0.015%	\$4,548	-	\$4,548	\$3	\$4,551
25007 Ben Clark Training Center	601,468	2.170%	\$662,079	(\$415,840)	\$246,239	\$466	\$246,705
25010 Sheriff Coroner	201,500	0.727%	\$221,806	(\$203,527)	\$18,279	\$156	\$18,435
25011 Public Administration	35,768	0.129%	\$39,372	(\$36,291)	\$3,081	\$28	\$3,109
26001 Juvenile Hall	906,378	3.270%	\$997,716	(\$941,678)	\$56,038	\$703	\$56,741
26002 Probation	552,123	1.992%	\$607,762	(\$301,628)	\$306,134	\$428	\$306,562
26007 Administration & Support	67,178	0.242%	\$73,948	(\$65,638)	\$8,310	\$52	\$8,362
27002 Fire Protection	910,827	3.286%	\$1,002,613	(\$848,578)	\$154,035	\$706	\$154,741
27004 Fire Protection-Contract Svc	51,765	0.187%	\$56,981	(\$52,383)	\$4,598	\$40	\$4,638
28001 Agricultural Commisioner	46,852	0.169%	\$51,573	(\$7,659)	\$43,914	\$36	\$43,950
31002 TLMA Administrative Services	62,689	0.226%	\$69,006	-	\$69,006	\$49	\$69,055
31003 Consolidated Counter Services	11,538	0.042%	\$12,701	(\$3,639)	\$9,062	\$9	\$9,071
31005 Environmental Programs	1,951	0.007%	\$2,148	-	\$2,148	\$2	\$2,150
31101 Building & Safety	35,298	0.127%	\$38,855	(\$1,448)	\$37,407	\$27	\$37,434
31201 Planning	26,307	0.095%	\$28,958	(\$1,269)	\$27,689	\$20	\$27,709
31301 Transportation	412,908	1.490%	\$454,518	(\$234,839)	\$219,679	\$320	\$219,999
31302 Surveyor	19,929	0.072%	\$21,937	(\$5,298)	\$16,639	\$15	\$16,654
31305 Transportation Const Projects	6,280	0.023%	\$6,913	(\$6,922)	(\$9)	\$5	(\$4)
31307 Transportation Equipment	45,696	0.165%	\$50,301	(\$26,488)	\$23,813	\$35	\$23,848
31401 Code Enforcement	72,429	0.261%	\$79,728	(\$55,762)	\$23,966	\$56	\$24,022
41002 Mental Health Treatment	1,322,484	4.771%	\$1,455,754	(\$1,346,823)	\$108,931	\$1,025	\$109,956
42001 Public Health	564,188	2.035%	\$621,043	(\$514,442)	\$106,601	\$437	\$107,038
42002 California Childrens Services	42,221	0.152%	\$46,476	(\$39,896)	\$6,580	\$33	\$6,613

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	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
42004 Environmental Health	55,505	0.200%	\$61,098	(\$46,646)	\$14,452	\$43	\$14,495
42006 Animal Control Services	641,198	2.313%	\$705,813	(\$631,849)	\$73,964	\$497	\$74,461
42007 Public Health Ambulatory Care	457,279	1.650%	\$503,360	(\$387,829)	\$115,531	\$355	\$115,886
43001 Riv Co Regional Medical Center	3,592,265	12.959%	\$3,954,266	(\$3,754,040)	\$200,226	\$2,785	\$203,011
51001 DPSS Administration	2,782,579	10.038%	\$3,062,986	(\$2,740,866)	\$322,120	\$2,157	\$324,277
52002 DCA-Local Initiative Program	21,681	0.078%	\$23,866	(\$20,844)	\$3,022	\$17	\$3,039
53001 Office of Aging-Title III	32,076	0.116%	\$35,308	(\$32,240)	\$3,068	\$25	\$3,093
54001 Veterans Services	7,777	0.028%	\$8,561	(\$8,876)	(\$315)	\$6	(\$309)
63001 Cooperative Extension	17,024	0.061%	\$18,740	(\$15,521)	\$3,219	\$13	\$3,232
72002 EDA-Custodial Services	43,494	0.157%	\$47,877	-	\$47,877	\$34	\$47,911
72003 EDA-Maintenance Services	68,235	0.246%	\$75,111	-	\$75,111	\$53	\$75,164
72004 EDA-Real Estate	1,047,207	3.778%	\$1,152,737	(\$1,033,975)	\$118,762	\$812	\$119,574
73005 Fleet Services	159,525	0.575%	\$175,601	(\$108,021)	\$67,580	\$124	\$67,704
74001 Information Technology	979,171	3.532%	\$1,077,844	(\$894,194)	\$183,650	\$759	\$184,409
74006 RCIT Communications Solutions	466,345	1.682%	\$513,340	(\$415,604)	\$97,736	\$362	\$98,098
74009 RCIT Geographical Info System	2,884	0.010%	\$3,175	-	\$3,175	\$2	\$3,177
924001 Trial Court Operations	721,808	2.604%	\$794,546	-	\$794,546	\$560	\$795,106
960001 Law Library	98,086	0.354%	\$107,970	-	\$107,970	\$76	\$108,046
900101-915301 Various CSAs	6,734	0.024%	\$7,413	-	\$7,413	\$5	\$7,418
00 All Other	1,007,718	3.635%	\$1,109,268	(\$54,433)	\$1,054,835	\$781	\$1,055,616
2nd Alloc Remains	-	-	-	-	-	\$1	\$1
Subtotals	27,720,763	100.000%	\$30,514,250	(\$22,284,635)	\$8,229,615	\$21,208	\$8,250,823
Direct Billed					\$22,284,635		\$22,284,635
Total Full Functional Cost					\$30,514,250		\$30,535,458

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	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
19001 AgencyAdministration	18,810	4.591%	\$4,750	-	\$4,750	\$3	\$4,753
25001 Sheriff Administration	3,053	0.745%	\$771	-	\$771	\$1	\$772
25002 Sheriff Support	11,131	2.717%	\$2,811	-	\$2,811	\$2	\$2,813
25003 Sheriff Patrol	6,773	1.653%	\$1,710	-	\$1,710	\$1	\$1,711
25004 Sheriff Correction	50,006	12.204%	\$12,627	-	\$12,627	\$9	\$12,636
25005 Sheriff Court Services	3,440	0.840%	\$869	-	\$869	\$1	\$870
26002 Probation	2,821	0.688%	\$712	-	\$712	-	\$712
26007 Administration & Support	1,208	0.295%	\$305	-	\$305	-	\$305
41002 Mental Health Treatment	22,988	5.610%	\$5,805	-	\$5,805	\$4	\$5,809
41004 MH Administration	23,108	5.639%	\$5,835	-	\$5,835	\$4	\$5,839
42001 Public Health	65,504	15.986%	\$16,541	-	\$16,541	\$11	\$16,552
42004 Environmental Health	8,669	2.116%	\$2,189	-	\$2,189	\$2	\$2,191
43001 Riv Co Regional Medical Center	76,962	18.782%	\$19,434	-	\$19,434	\$14	\$19,448
51001 DPSS Administration	115,281	28.134%	\$29,110	-	\$29,110	\$20	\$29,130
Subtotals	409,754	100.000%	\$103,469	-	\$103,469	\$72	\$103,541
Direct Billed						-	-
Total Full Functional Cost					\$103,469		\$103,541

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	\$91,416	\$91,416	-
13002 Internal Audit Specialized Accounting	\$11,019	\$11,019	-
13003 Payroll	\$16,341	\$16,341	-
15001 County Counsel	\$4,496	\$4,496	-
11301 Human Resources	\$129,995	\$129,995	-
72001 EDA FM - Admin	\$46,690	\$46,690	-
72006 EDA Energy	\$3,367	\$3,367	-
72007 EDA Parking	\$167,267	\$167,267	-
Subtotal for CSD	\$470,591	\$470,591	-
10001 Board of Supervisors	\$241,741	\$241,741	-
11303 Air Quality Division	\$107	\$107	-
11308 Workers Compensation	\$374	\$374	-
11310 Liability Insurance	\$321	\$321	-
11313 Safety Loss Control	\$590	\$590	-
11318 Temporary Assistance	\$1,072	\$1,072	-
11320 Exclusive Provider Option	\$1,394	\$1,394	-
11322 Employee Assistance Services	\$423	\$423	-
11329 Occupational Health & Wellness	\$3,014	\$3,014	-
12001 Assessor	\$305,300	\$305,300	-
12002 County Clerk-Recorder	\$44,354	\$44,354	-
12003 Records Mgmt & Archives Program	\$8,132	\$8,132	-
14001 Treasurer-Tax Collector	\$90,942	\$90,942	-
17001 Registrar of Voters	\$10,055	\$10,055	-
19001 AgencyAdministration	\$14,855	\$10,102	\$4,753
19003 Workforce Development	\$7,073	\$7,073	-

72006 EDA Energy
Schedule 11.7

Summary of Allocated Costs (continued)

Department	Total	Utilities Direct Billed	Energy Retrofit Depreciation
19007 EDA/County Free Library	\$87,967	\$87,967	-
19107 County Airports	\$8,215	\$8,215	-
19201 Fair And National Date Fest	\$1,222	\$1,222	-
19301 Edward Dean Museum	\$503	\$503	-
22001 District Attorney	\$52,838	\$52,838	-
23001 Riv Co Dep of Child Supt Svcs	\$52,148	\$52,148	-
24001 Public Defender	\$19,749	\$19,749	-
25001 Sheriff Administration	\$772	-	\$772
25002 Sheriff Support	\$240,809	\$237,996	\$2,813
25003 Sheriff Patrol	\$368,639	\$366,928	\$1,711
25004 Sheriff Correction	\$1,403,019	\$1,390,383	\$12,636
25005 Sheriff Court Services	\$33,409	\$32,540	\$870
25006 CAC Security	\$4,551	\$4,551	-
25007 Ben Clark Training Center	\$246,705	\$246,705	-
25010 Sheriff Coroner	\$18,435	\$18,435	-
25011 Public Administration	\$3,109	\$3,109	-
26001 Juvenile Hall	\$56,741	\$56,741	-
26002 Probation	\$307,274	\$306,562	\$712
26007 Administration & Support	\$8,667	\$8,362	\$305
27002 Fire Protection	\$154,741	\$154,741	-
27004 Fire Protection-Contract Svc	\$4,638	\$4,638	-
28001 Agricultural Commisioner	\$43,950	\$43,950	-
31002 TLMA Administrative Services	\$69,055	\$69,055	-
31003 Consolidated Counter Services	\$9,071	\$9,071	-
31005 Environmental Programs	\$2,150	\$2,150	-
31101 Building & Safety	\$37,434	\$37,434	-
31201 Planning	\$27,709	\$27,709	-
31301 Transportation	\$219,999	\$219,999	-
31302 Surveyor	\$16,654	\$16,654	-
31305 Transportation Const Projects	(\$4)	(\$4)	-

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
31307 Transportation Equipment	\$23,848	\$23,848	-
31401 Code Enforcement	\$24,022	\$24,022	-
41002 Mental Health Treatment	\$115,765	\$109,956	\$5,809
41004 MH Administration	\$5,839	-	\$5,839
42001 Public Health	\$123,589	\$107,038	\$16,552
42002 California Childrens Services	\$6,613	\$6,613	-
42004 Environmental Health	\$16,686	\$14,495	\$2,191
42006 Animal Control Services	\$74,461	\$74,461	-
42007 Public Health Ambulatory Care	\$115,886	\$115,886	-
43001 Riv Co Regional Medical Center	\$222,459	\$203,011	\$19,448
51001 DPSS Administration	\$353,407	\$324,277	\$29,130
52002 DCA-Local Initiative Program	\$3,039	\$3,039	-
53001 Office of Aging-Title III	\$3,093	\$3,093	-
54001 Veterans Services	(\$309)	(\$309)	-
63001 Cooperative Extension	\$3,232	\$3,232	-
72002 EDA-Custodial Services	\$47,911	\$47,911	-
72003 EDA-Maintenance Services	\$75,164	\$75,164	-
72004 EDA-Real Estate	\$119,574	\$119,574	-
73005 Fleet Services	\$67,704	\$67,704	-
74001 Information Technology	\$184,409	\$184,409	-
74006 RCIT Communications Solutions	\$98,098	\$98,098	-
74009 RCIT Geographical Info System	\$3,177	\$3,177	-
924001 Trial Court Operations	\$795,106	\$795,106	-
960001 Law Library	\$108,046	\$108,046	-
900101-915301 Various CSAs	\$7,418	\$7,418	-
00 All Other	\$1,055,616	\$1,055,616	-
2nd Alloc Remains	\$1	\$1	-
Totals	\$8,354,365	\$8,250,823	\$103,541
Direct Billed	\$22,284,635	\$22,284,635	-
Total Full Functional Cost	\$30,639,000	\$30,535,458	\$103,541

72006 EDA Energy
Schedule 11.7

Summary of Allocated Costs (continued)

Department	Total	Utilities Direct Billed	Energy Retrofit Depreciation
Less Direct Billed	(\$22,284,635)	(\$22,284,635)	-
Less CSD Amounts	(\$470,591)	(\$470,591)	-
Total Receiving Department Allocation	\$7,883,774	\$7,780,233	\$103,541

72007 EDA Parking
Schedule 12.1

Narratives

The Economic Development Agency, Facilities Management, Parking Division is responsible for operations, maintenance, and oversight of County owned parking structures and surface lots. Although most of the benefit is to private citizens (employees and the public) and is therefore unallowed, there is some benefit to a few county departments. Some county departments pay for parking on a monthly basis receiving service benefit.

Division costs are divided into two functions. The respective function cost was determined by the percent of revenue coming from County departments compared to private citizens.

Parking -	Allocates Parking costs based on direct department billings.
Unallowed -	Not further allocated

72007 EDA Parking
Schedule 12.2

Revenue Reconciliation

Account	Account Description	Amount	Off the Top	Direct Billed	General Government	Description
C/A	574500 Intra-Parking	\$93,800	-	\$93,800	-	
C/A	575400 Intra-Parking Validations	\$36,400	-	\$36,400	-	
Total for C/A		\$130,200	-	\$130,200	-	
REV	731260 Other Fines	\$70,790	-	-	\$70,790	Fines - unallowed
REV	741380 Parking	\$261,735	-	-	\$261,735	Non County - unallowed
REV	741590 Monthly Parking Fees - County	\$698,871	-	\$37,860	\$661,011	Non County - unallowed
REV	741600 Monthly Parking Fees - Non County	\$351,764	-	\$92,695	\$259,069	Non County - unallowed
REV	79000 PY Cost Reimb.	(\$33)	-	-	(\$33)	PY Reimb - unallowed
REV	741610 Parking Validations - County	\$2,800	-	\$2,800	-	
REV	741620 Parking Validations - Non County	\$30,290	-	-	\$30,290	Non County - unallowed
REV	776455 Rebates & Refunds	\$81,984	-	-	\$81,984	Rebates & refunds - unallowed
REV	778440 Interfnd Parking	\$42,885	-	\$42,885	-	
REV	778510 Interfnd Parking Validations	\$3,800	-	\$3,800	-	
REV	781080 Cash Over Short	(\$11)	-	-	(\$11)	Outside agency - unallowed
REV	781360 Other Misc Revenue	\$1,680	-	\$30	\$1,650	Outside agency - unallowed
REV	781800 Parking Revenue	\$32,500	-	\$23,500	\$9,000	Outside agency- unallowed
Total for REV		\$1,579,055	-	\$203,570	\$1,375,485	

Total per Books \$1,709,255

Less General Government (\$1,375,485)

Less Off the Top -

Less Direct Billed (\$333,770)

Difference -

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

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 2/25/2016

72007 EDA Parking
Schedule 12.3

Labor Distribution Summary
No Labor Distribution

72007 EDA Parking
Schedule 12.4

Schedule of costs to be allocated

	Amount	General & Admin	Parking	Unallowed
<i>Total %</i>		-	20.370%	79.630%
Wages and Benefits				
Salaries	\$668,655	-	\$136,205	\$532,450
Benefits	\$377,673	-	\$76,932	\$300,741
Wages and Benefits Subtotal	\$1,046,328	-	\$213,137	\$833,191
Services and Supplies	Dist			
Services & Supplies	SAL \$751,851	-	\$153,152	\$598,699
Interfnd Exp-Salary Reimb	SAL \$1,603	-	\$327	\$1,276
574500 Intra Parking	DISA (\$93,800)	-	-	-
575400 Intra Parking Validations	DISA (\$36,400)	-	-	-
Services and Supplies Subtotal	\$623,254	-	\$153,479	\$599,975
Cost Adjustments				
574500 Intra Parking	\$93,800	-	-	-
575400 Intra Parking Validations	\$36,400	-	-	-
Cost Adjustments Subtotal	\$130,200	-	-	-
Reallocate Admin		-	-	-
Functional Costs	\$1,799,782	-	\$366,616	\$1,433,166

72007 EDA Parking
Schedule 12.5

Service to Service Costs

Department	First Incoming	Second Incoming	Parking	Unallowed
1 Building Use Allowance	\$497,494	-	\$101,340	\$396,154
2 Equipment Use Allowance	\$959	-	\$195	\$764
11001 County Executive Office	\$1,408	-	\$287	\$1,122
11001 County Executive Office	-	\$3	-	\$2
13001 Auditor Controller	\$5,792	-	\$1,180	\$4,612
13001 Auditor Controller	-	\$256	\$52	\$204
13002 Internal Audit Specialized Accounting	\$100,938	-	\$20,561	\$80,377
13002 Internal Audit Specialized Accounting	-	\$1,524	\$310	\$1,214
13003 Payroll	\$4	-	-	\$3
13003 Payroll	-	\$35	\$7	\$28
15001 County Counsel	\$127	-	\$26	\$101
15001 County Counsel	-	\$1	-	-
11301 Human Resources	\$1,943	-	\$396	\$1,547
11301 Human Resources	-	\$171	\$35	\$136
73001 Purchasing	\$253	-	\$52	\$202
72001 EDA FM - Admin	\$21,305	-	\$4,340	\$16,965
72001 EDA FM - Admin	-	\$3,322	\$677	\$2,645
72006 EDA Energy	\$167,149	-	\$34,048	\$133,101
72006 EDA Energy	-	\$118	\$24	\$94
Subtotals	\$797,372	\$5,430	\$163,531	\$639,271
Functional Costs	\$1,799,782		\$366,616	\$1,433,166
Total Allocated Costs	\$2,602,584		\$530,146	\$2,072,438
				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	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
13001 Auditor Controller	1,200	0.360%	\$1,902	(\$1,200)	\$702	-	\$702
15001 County Counsel	240	0.072%	\$380	(\$240)	\$140	-	\$140
11301 Human Resources	3,000	0.899%	\$4,755	(\$3,000)	\$1,755	-	\$1,755
73001 Purchasing	930	0.279%	\$1,474	(\$930)	\$544	-	\$544
72001 EDA FM - Admin	8,322.5	2.493%	\$13,192	(\$8,323)	\$4,869	-	\$4,869
10002 Assessment Appeals Board	3,000	0.899%	\$4,755	(\$3,000)	\$1,755	\$10	\$1,765
11303 Air Quality Division	30,660	9.186%	\$48,597	(\$30,660)	\$17,937	\$106	\$18,043
11310 Liability Insurance	1,345	0.403%	\$2,132	(\$1,345)	\$787	\$5	\$792
11313 Safety Loss Control	315	0.094%	\$499	(\$315)	\$184	\$1	\$185
12001 Assessor	5,355	1.604%	\$8,488	(\$5,355)	\$3,133	\$19	\$3,152
12002 County Clerk-Recorder	5,880	1.762%	\$9,320	(\$5,880)	\$3,440	\$20	\$3,460
12003 Records Mgmt & Archives Program	1,260	0.378%	\$1,997	(\$1,260)	\$737	\$4	\$741
12004 CREST	420	0.126%	\$666	(\$420)	\$246	\$1	\$247
14001 Treasurer-Tax Collector	6,405	1.919%	\$10,152	(\$6,405)	\$3,747	\$22	\$3,769
17001 Registrar of Voters	840	0.252%	\$1,331	(\$840)	\$491	\$3	\$494
19001 AgencyAdministration	1,052.5	0.315%	\$1,668	(\$1,053)	\$616	\$4	\$620
19002 HUD-CDBG Home Grants	910	0.273%	\$1,442	(\$910)	\$532	\$3	\$535
19003 Workforce Development	200	0.060%	\$317	(\$200)	\$117	\$1	\$118
19004 Housing Authority (County)	200	0.060%	\$317	(\$200)	\$117	\$1	\$118
19010 Economic Development	2,520	0.755%	\$3,994	(\$2,520)	\$1,474	\$9	\$1,483
19107 County Airports	840	0.252%	\$1,331	(\$840)	\$491	\$3	\$494
22001 District Attorney	20,000	5.992%	\$31,701	(\$20,000)	\$11,701	\$69	\$11,770
23001 Riv Co Dep of Child Supt Svcs	7,560	2.265%	\$11,983	(\$7,560)	\$4,423	\$26	\$4,449
24001 Public Defender	1,000	0.300%	\$1,585	(\$1,000)	\$585	\$3	\$588
25001 Sheriff Administration	2,800	0.839%	\$4,438	(\$2,800)	\$1,638	\$10	\$1,648
25002 Sheriff Support	1,640	0.491%	\$2,599	(\$1,640)	\$959	\$6	\$965
25003 Sheriff Patrol	200	0.060%	\$317	(\$200)	\$117	\$1	\$118
25004 Sheriff Correction	1,430	0.428%	\$2,267	(\$1,430)	\$837	\$5	\$842

County of Riverside
OMB A-87 Cost Allocation Plan

72007 EDA Parking
Schedule 12.6.1

Detail Allocations - Parking (continued)

Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
25010 Sheriff Coroner	200	0.060%	\$317	(\$200)	\$117	\$1	\$118
26007 Administration & Support	420	0.126%	\$666	(\$420)	\$246	\$1	\$247
27002 Fire Protection	3,395	1.017%	\$5,381	(\$3,395)	\$1,986	\$12	\$1,998
28001 Agricultural Commisioner	1,680	0.503%	\$2,663	(\$1,680)	\$983	\$6	\$989
29001 Local Agency Formation Comm	200	0.060%	\$317	(\$200)	\$117	\$1	\$118
31003 Consolidated Counter Services	430	0.129%	\$682	(\$430)	\$252	\$1	\$253
31005 Environmental Programs	840	0.252%	\$1,331	(\$840)	\$491	\$3	\$494
31201 Planning	2,480	0.743%	\$3,931	(\$2,480)	\$1,451	\$9	\$1,460
31301 Transportation	2,000	0.599%	\$3,170	(\$2,000)	\$1,170	\$7	\$1,177
41002 Mental Health Treatment	33,600	10.067%	\$53,257	(\$33,600)	\$19,657	\$116	\$19,773
41004 MH Administration	2,100	0.629%	\$3,329	(\$2,100)	\$1,229	\$7	\$1,236
42001 Public Health	3,195	0.957%	\$5,064	(\$3,195)	\$1,869	\$11	\$1,880
42004 Environmental Health	3,110	0.932%	\$4,929	(\$3,110)	\$1,819	\$11	\$1,830
42006 Animal Control Services	2,110	0.632%	\$3,344	(\$2,110)	\$1,234	\$7	\$1,241
43001 Riv Co Regional Medical Center	840	0.252%	\$1,331	(\$840)	\$491	\$3	\$494
45001 Department of Waste Resources	840	0.252%	\$1,331	(\$840)	\$491	\$3	\$494
51001 DPSS Administration	3,510	1.052%	\$5,564	(\$3,510)	\$2,054	\$12	\$2,066
52001 Local Initiative Admin DCA	600	0.180%	\$951	(\$600)	\$351	\$2	\$353
53001 Office of Aging-Title III	840	0.252%	\$1,331	(\$840)	\$491	\$3	\$494
72002 EDA-Custodial Services	7,210	2.160%	\$11,428	(\$7,210)	\$4,218	\$25	\$4,243
72003 EDA-Maintenance Services	3,240	0.971%	\$5,136	(\$3,240)	\$1,896	\$11	\$1,907
72004 EDA-Real Estate	116,885	35.020%	\$185,268	(\$116,885)	\$68,383	\$404	\$68,787
72005 EDA-Project Management	5,400	1.618%	\$8,559	(\$5,400)	\$3,159	\$19	\$3,178
74001 Information Technology	14,045	4.208%	\$22,262	(\$14,045)	\$8,217	\$49	\$8,266
74006 RCIT Communications Solutions	770	0.231%	\$1,220	(\$770)	\$450	\$3	\$453
931104 Regnl Parks & Open-Space Dist	2,310	0.692%	\$3,661	(\$2,310)	\$1,351	\$8	\$1,359
947200 Flood Cont Dist Admin	2,100	0.629%	\$3,329	(\$2,100)	\$1,229	\$7	\$1,236
900101-915301 Various CSAs	1,680	0.503%	\$2,663	(\$1,680)	\$983	\$6	\$989
00 All Other	8,215	2.461%	\$13,021	(\$8,215)	\$4,806	\$28	\$4,834
Subtotals	333,770	100.000%	\$529,040	(\$333,770)	\$195,270	\$1,106	\$196,376
Direct Billed					\$333,770		\$333,770
Total Full Functional Cost					\$529,040		\$530,146

72007 EDA Parking
Schedule 12.7

Summary of Allocated Costs

Department	Total	Parking	Unallowed
13001 Auditor Controller	\$702	\$702	-
15001 County Counsel	\$140	\$140	-
11301 Human Resources	\$1,755	\$1,755	-
73001 Purchasing	\$544	\$544	-
72001 EDA FM - Admin	\$4,869	\$4,869	-
Subtotal for CSD	\$8,011	\$8,011	-
10002 Assessment Appeals Board	\$1,765	\$1,765	-
11303 Air Quality Division	\$18,043	\$18,043	-
11310 Liability Insurance	\$792	\$792	-
11313 Safety Loss Control	\$185	\$185	-
12001 Assessor	\$3,152	\$3,152	-
12002 County Clerk-Recorder	\$3,460	\$3,460	-
12003 Records Mgmt & Archives Program	\$741	\$741	-
12004 CREST	\$247	\$247	-
14001 Treasurer-Tax Collector	\$3,769	\$3,769	-
17001 Registrar of Voters	\$494	\$494	-
19001 Agency Administration	\$620	\$620	-
19002 HUD-CDBG Home Grants	\$535	\$535	-
19003 Workforce Development	\$118	\$118	-
19004 Housing Authority (County)	\$118	\$118	-
19010 Economic Development	\$1,483	\$1,483	-
19107 County Airports	\$494	\$494	-
22001 District Attorney	\$11,770	\$11,770	-
23001 Riv Co Dep of Child Supt Svcs	\$4,449	\$4,449	-
24001 Public Defender	\$588	\$588	-
25001 Sheriff Administration	\$1,648	\$1,648	-
25002 Sheriff Support	\$965	\$965	-

72007 EDA Parking
Schedule 12.7

Summary of Allocated Costs (continued)

Department	Total	Parking	Unallowed
25003 Sheriff Patrol	\$118	\$118	-
25004 Sheriff Correction	\$842	\$842	-
25010 Sheriff Coroner	\$118	\$118	-
26007 Administration & Support	\$247	\$247	-
27002 Fire Protection	\$1,998	\$1,998	-
28001 Agricultural Commisioner	\$989	\$989	-
29001 Local Agency Formation Comm	\$118	\$118	-
31003 Consolidated Counter Services	\$253	\$253	-
31005 Environmental Programs	\$494	\$494	-
31201 Planning	\$1,460	\$1,460	-
31301 Transportation	\$1,177	\$1,177	-
41002 Mental Health Treatment	\$19,773	\$19,773	-
41004 MH Administration	\$1,236	\$1,236	-
42001 Public Health	\$1,880	\$1,880	-
42004 Environmental Health	\$1,830	\$1,830	-
42006 Animal Control Services	\$1,241	\$1,241	-
43001 Riv Co Regional Medical Center	\$494	\$494	-
45001 Department of Waste Resources	\$494	\$494	-
51001 DPSS Administration	\$2,066	\$2,066	-
52001 Local Initiative Admin DCA	\$353	\$353	-
53001 Office of Aging-Title III	\$494	\$494	-
72002 EDA-Custodial Services	\$4,243	\$4,243	-
72003 EDA-Maintenance Services	\$1,907	\$1,907	-
72004 EDA-Real Estate	\$68,787	\$68,787	-
72005 EDA-Project Management	\$3,178	\$3,178	-
74001 Information Technology	\$8,266	\$8,266	-
74006 RCIT Communications Solutions	\$453	\$453	-
931104 Regnl Parks & Open-Space Dist	\$1,359	\$1,359	-
947200 Flood Cont Dist Admin	\$1,236	\$1,236	-
900101-915301 Various CSAs	\$989	\$989	-

72007 EDA Parking
Schedule 12.7

Summary of Allocated Costs (continued)

Department	Total	Parking	Unallowed
00 All Other	\$4,834	\$4,834	-
Totals	\$196,378	\$196,378	-
Direct Billed	\$333,770	\$333,770	-
Total Full Functional Cost	\$530,148	\$530,148	-
Less Direct Billed	(\$333,770)	(\$333,770)	-
Less CSD Amounts	(\$8,011)	(\$8,011)	-
Total Receiving Department Allocation	\$188,368	\$188,368	-