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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 2017/2018 are allowable in accordance with the requirements of 2CFR, Part 200 (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 | 30000-11003 Cont & Land Acq-ACO | 35000-11004 Pension Obligation | 11009 Contrib To Trial Court Funding | 11010 Contribution to Other Funds | 11011 Contribution to Com | 11014 County Contrib to Hlth & MH |
|---|---------------------|----------------------------|--------------------------------|---------------------------------|--------------------------------|--------------------------------------|-----------------------------------|---------------------------|-----------------------------------|
| 1 Building Depreciation | \$24,688,600 | \$270,329 | \$240 | - | - | - | - | - | - |
| 2 Equipment Depreciation | \$11,674,721 | - | - | - | - | - | - | - | - |
| 11001 County Executive Office | \$4,786,487 | \$56,052 | \$879 | - | - | \$2 | \$0 | - | \$0 |
| 13001 Auditor-Controller | \$3,500,058 | \$11,129 | \$2,509 | \$84 | \$8 | \$2,549 | \$646 | \$8 | \$284 |
| 13002 Audits and Specialized Accounting | \$1,235,099 | \$9,877 | \$45 | - | - | \$0 | \$0 | - | \$0 |
| 13003 Payroll | (\$73,963) | (\$203) | (\$39) | - | - | - | - | - | - |
| 15001 County Counsel | \$3,023,873 | \$374,129 | \$28,204 | - | - | - | - | - | - |
| 11301 Human Resources | \$2,626,135 | \$15,255 | \$1,412 | - | - | - | \$218 | - | - |
| 73001 Purchasing | \$1,907,597 | \$3,849 | \$88 | - | - | - | \$9 | - | - |
| 72001 EDA FM - Admin | \$112,549 | - | - | - | - | - | - | - | - |
| 72006 EDA Energy | \$6,865,401 | \$227,596 | \$11,364 | - | - | - | - | - | - |
| 72007 EDA Parking | \$159,236 | \$56 | \$2,522 | - | - | - | - | - | - |
| Total Actual Costs | \$60,505,794 | \$968,068 | \$47,225 | \$84 | \$8 | \$2,551 | \$873 | \$8 | \$284 |
| Roll Forward Amounts | \$9,042,904 | \$229,040 | (\$28,113) | (\$39) | (\$2) | \$1,927 | (\$993) | (\$2) | \$95 |
| Regular Adjustments | - | - | - | - | - | - | - | - | - |
| One-Time Adjustments | - | - | - | - | - | - | - | - | - |
| Total Claimable Costs | \$69,548,698 | \$1,197,108 | \$19,112 | \$46 | \$6 | \$4,478 | (\$121) | \$6 | \$379 |

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

| Department | Total | 11017 Domestic Violence | 11021 Interest on Trans & Teeter | 11022 Lease- Purchase Long Term | 11029 Legislative- Admin Support | 11030 Leased Court Facilities | 11033 Confidential Court Orders | 37050-11034 Teeter Debt Service | 30500-11035 Mitigation Project Operation |
|---|---------------------|----------------------------|--|---------------------------------------|--|----------------------------------|---------------------------------------|---------------------------------------|---|
| 1 Building Depreciation | \$24,688,600 | - | - | - | - | - | - | - | - |
| 2 Equipment Depreciation | \$11,674,721 | - | - | - | - | - | - | - | - |
| 11001 County Executive Office | \$4,786,487 | - | \$67 | - | \$2,987 | - | \$233 | - | - |
| 13001 Auditor-Controller | \$3,500,058 | \$17 | \$175 | \$17 | \$1,136 | \$8 | \$111 | \$160 | \$880 |
| 13002 Audits and Specialized Accounting | \$1,235,099 | - | \$3 | - | \$152 | - | \$12 | - | - |
| 13003 Payroll | (\$73,963) | - | - | - | - | - | - | - | - |
| 15001 County Counsel | \$3,023,873 | - | - | - | \$17,639 | - | - | \$227 | - |
| 11301 Human Resources | \$2,626,135 | - | - | - | - | - | - | - | - |
| 73001 Purchasing | \$1,907,597 | - | - | - | \$203 | - | - | \$18 | - |
| 72001 EDA FM - Admin | \$112,549 | - | - | - | - | - | - | - | - |
| 72006 EDA Energy | \$6,865,401 | - | - | - | - | - | - | - | - |
| 72007 EDA Parking | \$159,236 | - | - | - | - | - | - | - | - |
| Total Actual Costs | \$60,505,794 | \$17 | \$245 | \$17 | \$22,117 | \$8 | \$356 | \$405 | \$880 |
| Roll Forward Amounts | \$9,042,904 | (\$4) | \$42 | (\$4) | \$221 | (\$2) | (\$309) | (\$557) | \$205 |
| Regular Adjustments | - | - | - | - | - | - | - | - | - |
| One-Time Adjustments | - | - | - | - | - | - | - | - | - |
| Total Claimable Costs | \$69,548,698 | \$12 | \$286 | \$12 | \$22,338 | \$6 | \$46 | (\$151) | \$1,085 |

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

| Department | Total | 22450-11036 Wc-Mshcp | 30500-11037 Devel. Impact Fee Op Org | 11038 EO Subfund Operations | 11039 Court Facilities | 35000-11040 Pension Obligation Bonds | 11041 Solar Program | 30700-11042 Cap Imp Prg-Capital Projects | 11043 Court Reporting Transcripts |
|---|---------------------|----------------------|--------------------------------------|-----------------------------|------------------------|--------------------------------------|---------------------|--|-----------------------------------|
| 1 Building Depreciation | \$24,688,600 | - | - | - | - | - | - | - | - |
| 2 Equipment Depreciation | \$11,674,721 | - | - | - | - | - | - | - | - |
| 11001 County Executive Office | \$4,786,487 | \$2,952 | \$224 | \$326 | \$1,562 | \$2,968 | - | - | \$1,084 |
| 13001 Auditor-Controller | \$3,500,058 | \$348 | \$3,026 | \$690 | \$702 | \$1,044 | - | \$675 | \$2,325 |
| 13002 Audits and Specialized Accounting | \$1,235,099 | \$151 | \$11 | \$16 | \$80 | \$151 | - | - | \$56 |
| 13003 Payroll | (\$73,963) | - | - | - | - | - | - | - | - |
| 15001 County Counsel | \$3,023,873 | - | - | \$7,943 | - | - | \$539 | \$10 | - |
| 11301 Human Resources | \$2,626,135 | - | - | - | - | - | - | - | - |
| 73001 Purchasing | \$1,907,597 | - | \$53 | \$132 | \$388 | - | - | - | - |
| 72001 EDA FM - Admin | \$112,549 | - | - | - | - | - | - | - | - |
| 72006 EDA Energy | \$6,865,401 | - | - | - | - | - | - | - | - |
| 72007 EDA Parking | \$159,236 | - | - | - | - | - | - | - | - |
| Total Actual Costs | \$60,505,794 | \$3,451 | \$3,314 | \$9,107 | \$2,731 | \$4,164 | \$539 | \$686 | \$3,464 |
| Roll Forward Amounts | \$9,042,904 | \$899 | (\$1,321) | \$7,194 | \$513 | (\$816) | - | (\$4,652) | \$192 |
| Regular Adjustments | - | - | - | - | - | - | - | - | - |
| One-Time Adjustments | - | - | - | - | - | - | - | - | - |
| Total Claimable Costs | \$69,548,698 | \$4,349 | \$1,993 | \$16,301 | \$3,244 | \$3,348 | \$539 | (\$3,967) | \$3,657 |

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

| Department | Total | 11044 Grand Jury Admin | 11050 Natl Pollutant Dschrg Elim Sys | 30120-11051 Tobacco Settlement | 11060 Riv Co Low Income Health Prog | 11099 Indigent Defense | 22000-11303 Air Quality Division | 45860-11306 Delta Dental PPO | 46020-11307 Property Insurance |
|---|---------------------|---------------------------|--|--------------------------------------|---|---------------------------|-------------------------------------|------------------------------------|--------------------------------------|
| 1 Building Depreciation | \$24,688,600 | - | - | - | - | - | - | - | - |
| 2 Equipment Depreciation | \$11,674,721 | - | - | - | - | - | - | - | - |
| 11001 County Executive Office | \$4,786,487 | \$403 | \$703 | - | - | \$26,584 | \$414 | \$438 | \$5,797 |
| 13001 Auditor-Controller | \$3,500,058 | \$2,766 | \$654 | \$117 | \$32 | \$1,681 | \$2,373 | \$557 | \$904 |
| 13002 Audits and Specialized Accounting | \$1,235,099 | \$20 | \$35 | - | - | \$463 | \$21 | \$22 | \$674 |
| 13003 Payroll | (\$73,963) | (\$4) | (\$4) | - | - | - | (\$9) | - | (\$4) |
| 15001 County Counsel | \$3,023,873 | \$5,229 | \$227 | - | - | \$200 | - | - | - |
| 11301 Human Resources | \$2,626,135 | \$283 | \$283 | - | - | - | \$565 | - | \$283 |
| 73001 Purchasing | \$1,907,597 | \$35 | \$35 | - | - | \$9 | \$379 | - | \$18 |
| 72001 EDA FM - Admin | \$112,549 | - | - | - | - | - | - | - | - |
| 72006 EDA Energy | \$6,865,401 | - | - | - | - | - | - | - | - |
| 72007 EDA Parking | \$159,236 | - | - | - | - | - | \$13,033 | - | - |
| Total Actual Costs | \$60,505,794 | \$8,733 | \$1,934 | \$117 | \$32 | \$28,937 | \$16,776 | \$1,017 | \$7,673 |
| Roll Forward Amounts | \$9,042,904 | \$2,863 | \$693 | (\$11,641) | (\$175,857) | \$11,986 | (\$2,448) | (\$14,059) | \$1,462 |
| Regular Adjustments | - | - | - | - | - | - | - | - | - |
| One-Time Adjustments | - | - | - | - | - | - | - | - | - |
| Total Claimable Costs | \$69,548,698 | \$11,596 | \$2,626 | (\$11,523) | (\$175,824) | \$40,924 | \$14,329 | (\$13,042) | \$9,134 |

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

| Department | Total | 46100-11308 Workers Compensation | 46000-11309 Malpractice Insurance | 45960-11310 Liability Insurance | 46080-11311 Unemployment Insurance | 46060-11312 STD Disability Insurance | 46040-11313 Safety Loss Control | 11314 LTD Insurance ISF | 47000-11318 Temporary Assistance |
|---|---------------------|--|---|---------------------------------------|--|--|---------------------------------------|----------------------------|--|
| 1 Building Depreciation | \$24,688,600 | - | - | - | - | - | - | - | - |
| 2 Equipment Depreciation | \$11,674,721 | - | - | - | - | - | - | - | - |
| 11001 County Executive Office | \$4,786,487 | \$7,077 | \$2,393 | \$9,627 | \$125 | \$310 | \$1,841 | - | \$4,170 |
| 13001 Auditor-Controller | \$3,500,058 | \$101,544 | \$1,971 | \$13,812 | \$274 | \$276 | \$1,967 | \$184 | \$1,902 |
| 13002 Audits and Specialized Accounting | \$1,235,099 | \$33,285 | \$501 | \$869 | \$385 | \$394 | \$94 | - | \$592 |
| 13003 Payroll | (\$73,963) | (\$154) | (\$6) | (\$95) | - | - | (\$54) | - | (\$164) |
| 15001 County Counsel | \$3,023,873 | - | - | - | - | - | - | - | - |
| 11301 Human Resources | \$2,626,135 | \$10,738 | \$565 | \$7,867 | - | - | \$4,782 | - | \$10,097 |
| 73001 Purchasing | \$1,907,597 | \$794 | - | \$873 | \$9 | - | \$997 | - | \$1,447 |
| 72001 EDA FM - Admin | \$112,549 | - | - | - | - | - | - | - | - |
| 72006 EDA Energy | \$6,865,401 | - | - | - | - | - | - | - | - |
| 72007 EDA Parking | \$159,236 | - | - | \$1,087 | - | - | \$616 | - | - |
| Total Actual Costs | \$60,505,794 | \$153,285 | \$5,423 | \$34,042 | \$792 | \$980 | \$10,243 | \$184 | \$18,044 |
| Roll Forward Amounts | \$9,042,904 | \$54,847 | \$586 | (\$18,549) | (\$13,911) | \$76 | \$10,090 | (\$6,816) | \$10,823 |
| Regular Adjustments | - | - | - | - | - | - | - | - | - |
| One-Time Adjustments | - | - | - | - | - | - | - | - | - |
| Total Claimable Costs | \$69,548,698 | \$208,131 | \$6,009 | \$15,493 | (\$13,118) | \$1,056 | \$20,333 | (\$6,633) | \$28,866 |

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

| Department | Total | 45800-11320 Exclusive Provider Option | 50000-11321 Internal Service Fund | 46100-11322 Employee Assistance Services | 11324 United Concordia Preferred | 45920-11325 Local Advantage Blythe Dental | 45900-11326 Local Advantage Plus Dental | 11328 Freedom Dental Plan | 46120-11329 Occupational Health & Wellness |
|---|---------------------|---|---|---|--|--|--|------------------------------|---|
| 1 Building Depreciation | \$24,688,600 | - | - | - | - | - | - | - | - |
| 2 Equipment Depreciation | \$11,674,721 | - | - | - | - | - | - | - | - |
| 11001 County Executive Office | \$4,786,487 | \$15,025 | - | \$1,197 | - | \$2 | \$57 | - | \$3,077 |
| 13001 Auditor-Controller | \$3,500,058 | \$42,005 | \$249 | \$1,852 | \$8 | \$265 | \$305 | \$8 | \$2,650 |
| 13002 Audits and Specialized Accounting | \$1,235,099 | \$766 | - | \$61 | - | \$0 | \$3 | - | \$157 |
| 13003 Payroll | (\$73,963) | (\$150) | - | (\$40) | - | - | - | - | (\$72) |
| 15001 County Counsel | \$3,023,873 | - | - | - | - | - | - | - | - |
| 11301 Human Resources | \$2,626,135 | \$14,605 | - | \$3,379 | - | - | - | - | \$2,877 |
| 73001 Purchasing | \$1,907,597 | \$1,870 | - | \$423 | - | - | - | - | \$1,756 |
| 72001 EDA FM - Admin | \$112,549 | - | - | - | - | - | - | - | - |
| 72006 EDA Energy | \$6,865,401 | - | - | \$240 | - | - | - | - | \$3,404 |
| 72007 EDA Parking | \$159,236 | - | - | - | - | - | - | - | - |
| Total Actual Costs | \$60,505,794 | \$74,122 | \$249 | \$7,112 | \$8 | \$268 | \$365 | \$8 | \$13,849 |
| Roll Forward Amounts | \$9,042,904 | \$4,146 | \$75 | \$3,678 | - | \$29 | (\$2,202) | - | (\$478) |
| Regular Adjustments | - | - | - | - | - | - | - | - | - |
| One-Time Adjustments | - | - | - | - | - | - | - | - | - |
| Total Claimable Costs | \$69,548,698 | \$78,267 | \$325 | \$10,791 | \$8 | \$296 | (\$1,837) | \$8 | \$13,371 |

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

| Department | Total | 46100-11330 Culture of Health | 22050-11501 CFD Assessment Dist Admin | 12001 Assessor | 12002 County Clerk-Recorder | 45100-12003 Records Mgmt & Archives Program | 33600-12004 CREST | 14001 Treasurer- Tax Collector | 17001 Registrar of Voters |
|---|---------------------|-------------------------------------|--|-------------------|--------------------------------|--|----------------------|-----------------------------------|------------------------------|
| 1 Building Depreciation | \$24,688,600 | - | - | \$313,924 | \$11,420 | \$33,509 | \$66 | \$9,334 | - |
| 2 Equipment Depreciation | \$11,674,721 | - | - | \$84,109 | \$589,168 | - | - | \$36,149 | \$108,464 |
| 11001 County Executive Office | \$4,786,487 | \$687 | \$596 | \$23,793 | \$15,155 | \$1,463 | \$5,009 | \$11,575 | \$9,542 |
| 13001 Auditor-Controller | \$3,500,058 | \$1,031 | \$1,026 | \$15,486 | \$35,908 | \$4,218 | \$3,464 | \$26,676 | \$17,292 |
| 13002 Audits and Specialized Accounting | \$1,235,099 | \$35 | \$30 | \$1,213 | \$24,614 | \$3,740 | \$255 | \$60,041 | \$487 |
| 13003 Payroll | (\$73,963) | (\$6) | (\$14) | (\$731) | (\$608) | (\$47) | (\$79) | (\$344) | (\$243) |
| 15001 County Counsel | \$3,023,873 | - | \$374 | \$221,602 | \$40,546 | - | - | \$180,546 | \$72,931 |
| 11301 Human Resources | \$2,626,135 | (\$261) | \$640 | \$33,751 | \$24,689 | \$554 | \$4,277 | \$29,196 | \$8,309 |
| 73001 Purchasing | \$1,907,597 | \$494 | \$71 | \$3,397 | \$6,442 | \$847 | \$2,259 | \$2,753 | \$2,594 |
| 72001 EDA FM - Admin | \$112,549 | - | - | - | - | - | - | - | - |
| 72006 EDA Energy | \$6,865,401 | - | - | \$186,982 | \$29,182 | \$13,130 | \$3,064 | \$73,310 | \$4,523 |
| 72007 EDA Parking | \$159,236 | - | - | \$2,923 | \$2,852 | \$611 | \$446 | \$3,153 | \$407 |
| Total Actual Costs | \$60,505,794 | \$1,979 | \$2,723 | \$886,449 | \$779,368 | \$58,025 | \$18,760 | \$432,389 | \$224,305 |
| Roll Forward Amounts | \$9,042,904 | - | (\$62,254) | (\$69,602) | \$324,304 | \$43,936 | \$5,103 | \$28,960 | (\$62,108) |
| Regular Adjustments | - | - | - | - | - | - | - | - | - |
| One-Time Adjustments | - | - | - | - | - | - | - | - | - |
| Total Claimable Costs | \$69,548,698 | \$1,979 | (\$59,530) | \$816,848 | \$1,103,672 | \$101,961 | \$23,863 | \$461,350 | \$162,198 |

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

| Department | Total | 21100-19001 | 21350-19002 | 21550-19003 | 40600-19004 | 21100-19005 | 21250-19006 | 21200-19007 | 21140-19008 |
|---|---------------------|--------------------------|-------------------------|--------------------------|----------------------------------|-------------------------------|-----------------------|----------------------------|--------------------------|
| | | AgencyAdminist ration | HUD-CDBG Home Grants | Workforce Development | Housing Authority (County) | Single Family Revenue Bond | Home Grant Program | EDA/County Free Library | EDA/Community Centers |
| 1 Building Depreciation | \$24,688,600 | \$4,749 | - | \$3,768 | - | - | - | \$75,451 | - |
| 2 Equipment Depreciation | \$11,674,721 | - | - | - | - | - | - | - | - |
| 11001 County Executive Office | \$4,786,487 | \$3,539 | \$1,884 | \$13,116 | \$10,333 | \$601 | \$319 | \$5,276 | - |
| 13001 Auditor-Controller | \$3,500,058 | \$10,800 | \$9,475 | \$18,636 | \$2,734 | \$1,927 | \$1,651 | \$13,087 | \$110 |
| 13002 Audits and Specialized Accounting | \$1,235,099 | \$6,508 | \$851 | \$1,574 | \$40,345 | \$30 | \$167 | \$19,355 | - |
| 13003 Payroll | (\$73,963) | (\$111) | (\$37) | (\$357) | (\$434) | - | - | (\$17) | - |
| 15001 County Counsel | \$3,023,873 | \$531 | \$2,111 | \$2,305 | \$9,704 | \$424 | \$935 | \$115 | - |
| 11301 Human Resources | \$2,626,135 | \$3,464 | \$1,760 | \$14,854 | \$18,592 | - | - | (\$567) | - |
| 73001 Purchasing | \$1,907,597 | \$926 | \$344 | \$1,112 | \$9 | \$97 | - | \$1,182 | - |
| 72001 EDA FM - Admin | \$112,549 | \$2,689 | \$16 | \$28 | \$1,386 | - | - | - | - |
| 72006 EDA Energy | \$6,865,401 | \$15,698 | - | \$14,352 | \$361 | - | - | \$68,231 | - |
| 72007 EDA Parking | \$159,236 | \$703 | \$698 | - | \$97 | - | - | \$199 | - |
| Total Actual Costs | \$60,505,794 | \$49,498 | \$17,102 | \$69,388 | \$83,127 | \$3,079 | \$3,071 | \$182,313 | \$110 |
| Roll Forward Amounts | \$9,042,904 | (\$16,316) | (\$31,374) | \$12,543 | \$45,093 | (\$9,093) | (\$858) | \$3,376 | (\$3,432) |
| Regular Adjustments | - | - | - | - | - | - | - | - | - |
| One-Time Adjustments | - | - | - | - | - | - | - | - | - |
| Total Claimable Costs | \$69,548,698 | \$33,182 | (\$14,272) | \$81,930 | \$128,219 | (\$6,015) | \$2,214 | \$185,690 | (\$3,322) |

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

| Department | Total | 60045-19009 Successor Agency to the RDA | 19010 Economic Development | 22100-19107 County Airports | 22200-19201 Fair And National Date Fest | 19301 Edward Dean Museum | 20001 Emergency Management | 22001 District Attorney | 22002 District Attorney Forensic |
|---|---------------------|--|-------------------------------|--------------------------------|--|-----------------------------|----------------------------------|----------------------------|--|
| 1 Building Depreciation | \$24,688,600 | - | - | \$1,256 | \$140,584 | \$236 | - | \$2,567,614 | - |
| 2 Equipment Depreciation | \$11,674,721 | - | - | - | - | - | \$86,141 | \$149,579 | - |
| 11001 County Executive Office | \$4,786,487 | \$18,519 | \$3,828 | \$2,362 | \$3,285 | \$291 | \$14,502 | \$289,268 | \$438 |
| 13001 Auditor-Controller | \$3,500,058 | \$2,771 | \$7,615 | \$9,503 | \$5,786 | \$2,716 | \$19,528 | \$34,728 | \$610 |
| 13002 Audits and Specialized Accounting | \$1,235,099 | \$59 | \$195 | \$4,118 | \$2,540 | \$416 | \$3,155 | \$27,208 | \$22 |
| 13003 Payroll | (\$73,963) | - | (\$59) | (\$37) | (\$75) | (\$11) | (\$152) | (\$2,468) | - |
| 15001 County Counsel | \$3,023,873 | \$4,967 | \$834 | \$5,533 | \$193 | \$34 | \$2,036 | \$5,519 | - |
| 11301 Human Resources | \$2,626,135 | - | (\$174) | \$234 | (\$1,104) | \$320 | (\$13,269) | \$123,260 | - |
| 73001 Purchasing | \$1,907,597 | \$168 | \$2,073 | \$1,482 | \$812 | \$141 | - | \$8,806 | \$115 |
| 72001 EDA FM - Admin | \$112,549 | - | \$9 | \$1,721 | \$731 | - | - | - | - |
| 72006 EDA Energy | \$6,865,401 | - | - | \$18,548 | \$1,325 | \$545 | - | \$42,945 | - |
| 72007 EDA Parking | \$159,236 | - | \$2,014 | \$878 | - | - | \$56 | \$9,650 | - |
| Total Actual Costs | \$60,505,794 | \$26,483 | \$16,335 | \$45,598 | \$154,078 | \$4,690 | \$111,997 | \$3,256,109 | \$1,185 |
| Roll Forward Amounts | \$9,042,904 | \$25,880 | \$5,000 | \$17,451 | \$96,688 | \$1,401 | - | \$499,007 | \$174 |
| Regular Adjustments | - | - | - | - | - | - | - | - | - |
| One-Time Adjustments | - | - | - | - | - | - | - | - | - |
| Total Claimable Costs | \$69,548,698 | \$52,364 | \$21,336 | \$63,049 | \$250,766 | \$6,090 | \$111,997 | \$3,755,116 | \$1,359 |

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

| Department | Total | 23001 Riv Co Dep of Child Supt Svcs | 24001 Public Defender | 24013 LOPD Capital Defenders | 25001 Sheriff Administration | 25002 Sheriff Support | 25003 Sheriff Patrol | 25004 Sheriff Corrections | 25005 Sheriff Court Services |
|---|---------------------|---|--------------------------|------------------------------------|---------------------------------|--------------------------|-------------------------|------------------------------|---------------------------------|
| 1 Building Depreciation | \$24,688,600 | \$121,365 | \$300,260 | - | \$6,346 | \$92,889 | \$2,353,054 | \$5,274,604 | \$6,338 |
| 2 Equipment Depreciation | \$11,674,721 | - | - | - | \$52,783 | \$2,274,848 | \$3,047,722 | \$837,269 | \$144,545 |
| 11001 County Executive Office | \$4,786,487 | \$41,184 | \$87,240 | - | \$70,969 | \$41,267 | \$748,221 | \$476,471 | \$27,217 |
| 13001 Auditor-Controller | \$3,500,058 | \$12,076 | \$11,497 | - | \$9,323 | \$53,435 | \$154,198 | \$82,897 | \$14,988 |
| 13002 Audits and Specialized Accounting | \$1,235,099 | \$14,245 | \$30,645 | - | \$26,236 | \$2,104 | \$31,669 | \$15,614 | \$4,799 |
| 13003 Payroll | (\$73,963) | (\$1,001) | (\$799) | - | (\$190) | (\$1,218) | (\$6,256) | (\$5,426) | (\$675) |
| 15001 County Counsel | \$3,023,873 | \$189 | \$3,353 | - | \$222,214 | - | \$47 | \$4,033 | - |
| 11301 Human Resources | \$2,626,135 | \$42,653 | \$33,303 | - | (\$514) | \$20,255 | \$151,138 | \$139,419 | \$14,813 |
| 73001 Purchasing | \$1,907,597 | \$3,547 | \$4,677 | - | \$2,973 | \$12,018 | \$74,058 | \$45,584 | \$2,956 |
| 72001 EDA FM - Admin | \$112,549 | - | - | - | - | - | - | - | - |
| 72006 EDA Energy | \$6,865,401 | \$28,016 | \$27,394 | - | \$3,148 | \$155,176 | \$130,539 | \$1,455,827 | \$14,176 |
| 72007 EDA Parking | \$159,236 | \$4,247 | \$486 | - | - | \$796 | \$97 | \$1,453 | - |
| Total Actual Costs | \$60,505,794 | \$266,522 | \$498,056 | - | \$393,288 | \$2,651,572 | \$6,684,487 | \$8,327,746 | \$229,157 |
| Roll Forward Amounts | \$9,042,904 | \$69,071 | \$362,460 | (\$6,641) | (\$418,764) | \$1,064,670 | \$1,570,886 | \$766,583 | (\$39,213) |
| Regular Adjustments | - | - | - | - | - | - | - | - | - |
| One-Time Adjustments | - | - | - | - | - | - | - | - | - |
| Total Claimable Costs | \$69,548,698 | \$335,593 | \$860,516 | (\$6,641) | (\$25,476) | \$3,716,242 | \$8,255,374 | \$9,094,329 | \$189,943 |

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

| Department | Total | 25006 CAC Security | 25007 Ben Clark Training Center | 25010 Sheriff Coroner | 25011 Sheriff - Public Administrator | 22250-25051 Sheriff Cal-ID | 22250-25052 Sheriff Cal-DNA | 22250-25053 Sheriff Cal- Photo | 37200-26001 Juvenile Hall |
|---|---------------------|-----------------------|------------------------------------|--------------------------|--|-------------------------------|--------------------------------|--------------------------------------|------------------------------|
| 1 Building Depreciation | \$24,688,600 | \$4,324 | \$192,661 | \$109,185 | \$26,329 | - | - | - | \$1,086,066 |
| 2 Equipment Depreciation | \$11,674,721 | \$2,237 | \$126,093 | \$57,705 | \$1,626 | - | - | - | \$29,083 |
| 11001 County Executive Office | \$4,786,487 | \$749 | \$11,929 | \$9,014 | \$1,630 | \$4,029 | \$217 | \$102 | \$35,643 |
| 13001 Auditor-Controller | \$3,500,058 | \$1,928 | \$17,578 | \$7,499 | \$3,487 | \$4,759 | \$148 | \$155 | \$45,663 |
| 13002 Audits and Specialized Accounting | \$1,235,099 | \$38 | \$760 | \$611 | \$83 | \$206 | \$11 | \$5 | \$1,968 |
| 13003 Payroll | (\$73,963) | (\$10) | (\$228) | (\$199) | (\$58) | (\$98) | - | - | (\$1,240) |
| 15001 County Counsel | \$3,023,873 | - | \$216 | - | \$1,233 | - | - | - | - |
| 11301 Human Resources | \$2,626,135 | \$244 | \$5,045 | \$5,462 | \$2,207 | \$1,377 | - | - | \$48,911 |
| 73001 Purchasing | \$1,907,597 | \$88 | \$14,480 | \$5,859 | \$812 | \$962 | \$9 | \$106 | \$54,507 |
| 72001 EDA FM - Admin | \$112,549 | - | - | - | - | - | - | - | - |
| 72006 EDA Energy | \$6,865,401 | \$3,911 | (\$160,289) | (\$45,865) | \$31,605 | - | - | - | \$154,802 |
| 72007 EDA Parking | \$159,236 | - | - | \$486 | - | - | - | - | - |
| Total Actual Costs | \$60,505,794 | \$13,508 | \$208,245 | \$149,756 | \$68,954 | \$11,233 | \$384 | \$368 | \$1,455,403 |
| Roll Forward Amounts | \$9,042,904 | \$2,429 | (\$234,131) | (\$72,126) | (\$284) | \$632 | (\$1,225) | (\$231) | (\$109,373) |
| Regular Adjustments | - | - | - | - | - | - | - | - | - |
| One-Time Adjustments | - | - | - | - | - | - | - | - | - |
| Total Claimable Costs | \$69,548,698 | \$15,937 | (\$25,886) | \$77,630 | \$68,669 | \$11,866 | (\$840) | \$136 | \$1,346,031 |

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 6/21/2017

Exhibit A

Cost Exhibit (continued)

| Department | Total | 26002 Probation | 26004 Court Placement Care | 26007 Administration & Support | 30300-27001 Cont & Land Aqu-Fire | 27002 Fire Protection | 27004 Fire Protection- Contract Svc | 28001 Agricultural Commisioner | 51215-29001 Local Agency Formation Comm |
|---|---------------------|-------------------|-------------------------------|--------------------------------------|--|--------------------------|---|--------------------------------------|--|
| 1 Building Depreciation | \$24,688,600 | \$213,180 | - | \$264,771 | - | \$1,240,226 | - | \$17,528 | - |
| 2 Equipment Depreciation | \$11,674,721 | \$165,312 | - | \$21,277 | - | \$2,901,576 | - | \$15,125 | - |
| 11001 County Executive Office | \$4,786,487 | \$157,260 | \$8 | \$10,490 | \$0 | \$169,856 | \$72,388 | \$5,322 | \$705 |
| 13001 Auditor-Controller | \$3,500,058 | \$56,974 | \$692 | \$7,931 | \$558 | \$110,422 | \$21,670 | \$4,658 | \$1,164 |
| 13002 Audits and Specialized Accounting | \$1,235,099 | \$13,061 | \$0 | \$535 | \$0 | \$25,731 | \$3,692 | \$16,527 | \$36 |
| 13003 Payroll | (\$73,963) | (\$1,897) | - | (\$284) | - | (\$709) | (\$108) | (\$170) | (\$24) |
| 15001 County Counsel | \$3,023,873 | \$21,277 | - | \$98 | - | \$28,284 | - | \$1,308 | \$783 |
| 11301 Human Resources | \$2,626,135 | \$84,749 | - | \$13,866 | - | \$48,480 | \$7,651 | \$13,017 | \$1,412 |
| 73001 Purchasing | \$1,907,597 | \$18,865 | \$35 | \$2,453 | \$53 | \$108,575 | \$12,901 | \$476 | - |
| 72001 EDA FM - Admin | \$112,549 | - | - | - | - | - | - | - | - |
| 72006 EDA Energy | \$6,865,401 | \$167,905 | - | \$3,679 | - | \$70,974 | \$4,400 | \$31,103 | - |
| 72007 EDA Parking | \$159,236 | - | - | \$524 | - | \$1,776 | - | \$815 | - |
| Total Actual Costs | \$60,505,794 | \$896,686 | \$736 | \$325,339 | \$612 | \$4,705,192 | \$122,592 | \$105,711 | \$4,075 |
| Roll Forward Amounts | \$9,042,904 | (\$15,435) | (\$72) | \$5,677 | \$93 | \$1,502,353 | \$41,054 | \$34,030 | \$1,812 |
| Regular Adjustments | - | - | - | - | - | - | - | - | - |
| One-Time Adjustments | - | - | - | - | - | - | - | - | - |
| Total Claimable Costs | \$69,548,698 | \$881,251 | \$665 | \$331,016 | \$704 | \$6,207,545 | \$163,646 | \$139,740 | \$5,888 |

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

| Department | Total | 20200-31002 TLMA Administrative Services | 20200-31003 Consolidated Counter Services | 20200-31005 Environmental Programs | 20250-31101 Building & Safety | 31201 Planning | 20000-31301 Transportation | 20260-31302 Surveyor | 31303 Crossing Guard |
|---|---------------------|---|--|--|-------------------------------------|------------------|-------------------------------|-------------------------|-------------------------|
| 1 Building Depreciation | \$24,688,600 | \$3,031 | \$407 | - | \$965 | \$794 | \$45,389 | \$357 | - |
| 2 Equipment Depreciation | \$11,674,721 | - | - | - | - | \$4,650 | - | - | - |
| 11001 County Executive Office | \$4,786,487 | \$87,593 | \$1,941 | \$570 | \$4,807 | \$5,900 | \$45,528 | \$3,622 | - |
| 13001 Auditor-Controller | \$3,500,058 | \$10,245 | \$18,010 | \$775 | \$33,641 | \$34,892 | \$87,449 | \$5,688 | - |
| 13002 Audits and Specialized Accounting | \$1,235,099 | \$19,613 | \$2,084 | \$29 | \$2,230 | \$2,286 | \$4,307 | \$2,618 | - |
| 13003 Payroll | (\$73,963) | (\$174) | (\$63) | (\$17) | (\$123) | (\$100) | (\$1,013) | (\$100) | - |
| 15001 County Counsel | \$3,023,873 | \$170 | \$5 | - | \$1,512 | \$27,811 | \$20,610 | \$476 | - |
| 11301 Human Resources | \$2,626,135 | \$15,202 | \$6,183 | \$3,881 | \$10,975 | \$3,533 | \$82,438 | \$5,985 | - |
| 73001 Purchasing | \$1,907,597 | \$4,120 | \$909 | \$132 | \$84,241 | \$73,653 | \$48,045 | \$1,368 | - |
| 72001 EDA FM - Admin | \$112,549 | - | - | - | - | - | - | - | - |
| 72006 EDA Energy | \$6,865,401 | \$36,438 | \$8,338 | - | \$17,044 | \$22,769 | \$43,124 | \$11,158 | - |
| 72007 EDA Parking | \$159,236 | - | \$827 | - | - | \$1,574 | \$1,456 | - | - |
| Total Actual Costs | \$60,505,794 | \$176,238 | \$38,640 | \$5,369 | \$155,291 | \$177,762 | \$377,332 | \$31,172 | - |
| Roll Forward Amounts | \$9,042,904 | (\$50,849) | \$11,719 | (\$2,676) | \$47,627 | \$95,928 | \$71,691 | \$1,768 | - |
| Regular Adjustments | - | - | - | - | - | - | - | - | - |
| One-Time Adjustments | - | - | - | - | - | - | - | - | - |
| Total Claimable Costs | \$69,548,698 | \$125,389 | \$50,359 | \$2,693 | \$202,919 | \$273,690 | \$449,024 | \$32,939 | - |

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

| Department | Total | 22400-31304 Supervisory Dist No 4 | 20000-31305 Transportation Const Projects | 20000-31307 Transportation Equipment | 22650-31308 TLMA ALUC | 31401 Code Enforcement | 41001 MH-Public Guardian | 41002 RUHS- Behavioral Health Treatment | 41003 Detention |
|---|---------------------|---|---|--|--------------------------|---------------------------|-----------------------------|--|-----------------|
| 1 Building Depreciation | \$24,688,600 | - | - | - | - | \$39,202 | - | \$1,143,010 | - |
| 2 Equipment Depreciation | \$11,674,721 | - | - | - | - | \$10,168 | - | - | - |
| 11001 County Executive Office | \$4,786,487 | \$703 | \$137,973 | \$5,240 | \$386 | \$10,335 | \$27,669 | \$126,347 | \$10,134 |
| 13001 Auditor-Controller | \$3,500,058 | \$466 | \$26,335 | \$22,925 | \$2,735 | \$11,722 | \$3,816 | \$101,396 | \$4,275 |
| 13002 Audits and Specialized Accounting | \$1,235,099 | \$35 | \$8,093 | \$267 | \$19 | \$527 | \$218 | \$8,103 | \$516 |
| 13003 Payroll | (\$73,963) | - | - | (\$77) | (\$16) | (\$243) | (\$125) | (\$3,728) | (\$257) |
| 15001 County Counsel | \$3,023,873 | - | - | - | \$3,064 | \$87,286 | \$812,934 | \$4 | - |
| 11301 Human Resources | \$2,626,135 | - | - | \$5,943 | \$1,120 | \$20,047 | (\$74,696) | \$267,516 | \$14,365 |
| 73001 Purchasing | \$1,907,597 | - | \$22,245 | \$24,715 | \$2,400 | \$8,488 | \$14,485 | \$124,186 | \$1,350 |
| 72001 EDA FM - Admin | \$112,549 | - | - | - | - | - | - | - | - |
| 72006 EDA Energy | \$6,865,401 | - | (\$8,206) | \$6,617 | \$886 | \$13,955 | - | \$136,062 | - |
| 72007 EDA Parking | \$159,236 | - | - | - | \$194 | \$194 | - | \$20,876 | - |
| Total Actual Costs | \$60,505,794 | \$1,205 | \$186,439 | \$65,630 | \$10,788 | \$201,682 | \$784,301 | \$1,923,772 | \$30,383 |
| Roll Forward Amounts | \$9,042,904 | (\$896) | (\$76,262) | \$43,030 | \$127 | \$23,131 | \$93,202 | \$1,447,621 | \$15,580 |
| Regular Adjustments | - | - | - | - | - | - | - | - | - |
| One-Time Adjustments | - | - | - | - | - | - | - | - | - |
| Total Claimable Costs | \$69,548,698 | \$308 | \$110,178 | \$108,659 | \$10,916 | \$224,812 | \$877,502 | \$3,371,393 | \$45,964 |

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

| Department | Total | 41004 MH Administration | 41005 Mental Health Substance Abuse | 42001 RUHS- Public Health | 42002 California Childrens Services | 42004 Environmental Health | 42006 Animal Control Services | 42007 RUHS- Ambulatory Care | 40050-43001 RUHS - Medical Center |
|---|---------------------|----------------------------|--|------------------------------|---|----------------------------------|----------------------------------|-----------------------------------|---|
| 1 Building Depreciation | \$24,688,600 | - | - | \$542,251 | - | \$83,739 | \$1,119,713 | \$66,870 | \$134,827 |
| 2 Equipment Depreciation | \$11,674,721 | - | - | \$66,669 | - | \$81,845 | \$60,209 | \$19,225 | - |
| 11001 County Executive Office | \$4,786,487 | \$30,608 | \$13,293 | \$78,209 | \$19,063 | \$34,019 | \$57,988 | \$34,151 | \$419,696 |
| 13001 Auditor-Controller | \$3,500,058 | \$15,038 | \$11,942 | \$136,121 | \$7,967 | \$21,291 | \$53,050 | \$76,609 | \$744,281 |
| 13002 Audits and Specialized Accounting | \$1,235,099 | \$46,390 | \$829 | \$26,351 | \$1,158 | \$17,858 | \$34,999 | \$1,720 | \$113,729 |
| 13003 Payroll | (\$73,963) | (\$842) | (\$489) | (\$1,752) | (\$512) | (\$653) | (\$793) | (\$1,032) | (\$10,715) |
| 15001 County Counsel | \$3,023,873 | \$69,115 | \$296 | \$6,361 | - | \$1,390 | \$5,550 | - | \$58,928 |
| 11301 Human Resources | \$2,626,135 | \$146,361 | \$35,338 | \$75,887 | \$22,135 | \$30,546 | \$29,228 | \$39,460 | \$418,655 |
| 73001 Purchasing | \$1,907,597 | \$8,718 | \$16,474 | \$27,432 | \$2,629 | \$6,336 | \$22,201 | \$23,533 | \$560,409 |
| 72001 EDA FM - Admin | \$112,549 | - | - | - | - | - | - | - | - |
| 72006 EDA Energy | \$6,865,401 | \$5,817 | - | \$99,815 | \$3,495 | \$21,826 | \$45,315 | \$132,206 | \$285,263 |
| 72007 EDA Parking | \$159,236 | \$1,023 | - | \$1,834 | - | \$1,266 | \$1,018 | - | \$407 |
| Total Actual Costs | \$60,505,794 | \$322,228 | \$77,684 | \$1,059,177 | \$55,934 | \$299,463 | \$1,428,478 | \$392,742 | \$2,725,480 |
| Roll Forward Amounts | \$9,042,904 | (\$49,496) | \$29,191 | \$282,428 | \$16,853 | \$138,912 | \$377,683 | \$141,177 | \$414,687 |
| Regular Adjustments | - | - | - | - | - | - | - | - | - |
| One-Time Adjustments | - | - | - | - | - | - | - | - | - |
| Total Claimable Costs | \$69,548,698 | \$272,733 | \$106,875 | \$1,341,606 | \$72,787 | \$438,375 | \$1,806,161 | \$533,919 | \$3,140,166 |

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 6/21/2017

Exhibit A

Cost Exhibit (continued)

| Department | Total | 43002 Med Indigent Services Program | 43003 Correctional Health Systems | 40200-45001 Department of Waste Resources | 65730-51001 DPSS Administration | 51003 DPSS Categorical Aid | 51004 DPSS Other Aid | 21300-51006 DPSS - Homeless | 21050-52001 Local Initiative Admin DCA |
|---|---------------------|--|---|--|---------------------------------------|-------------------------------|-------------------------|-----------------------------------|--|
| 1 Building Depreciation | \$24,688,600 | - | - | - | \$493,960 | - | - | - | - |
| 2 Equipment Depreciation | \$11,674,721 | - | \$178,925 | - | - | - | - | - | - |
| 11001 County Executive Office | \$4,786,487 | \$2,332 | \$34,550 | \$68,994 | \$456,571 | - | - | \$256 | \$1,720 |
| 13001 Auditor-Controller | \$3,500,058 | \$28,683 | \$8,094 | \$53,745 | \$135,130 | \$15,886 | \$4,133 | \$886 | \$5,713 |
| 13002 Audits and Specialized Accounting | \$1,235,099 | \$118 | \$1,691 | \$25,226 | \$73,252 | \$906 | - | \$617 | \$37,574 |
| 13003 Payroll | (\$73,963) | (\$113) | (\$724) | (\$605) | (\$15,615) | - | - | - | (\$127) |
| 15001 County Counsel | \$3,023,873 | - | - | \$7,013 | \$490,666 | - | - | - | \$906 |
| 11301 Human Resources | \$2,626,135 | \$2,504 | \$25,509 | \$27,041 | \$219,988 | - | - | - | (\$3,922) |
| 73001 Purchasing | \$1,907,597 | \$1,862 | \$6,786 | \$47,049 | \$32,089 | - | \$132 | \$115 | \$2,523 |
| 72001 EDA FM - Admin | \$112,549 | - | - | - | - | - | - | - | - |
| 72006 EDA Energy | \$6,865,401 | - | - | - | \$330,653 | - | - | - | - |
| 72007 EDA Parking | \$159,236 | - | \$631 | \$412 | \$1,771 | - | - | - | \$388 |
| Total Actual Costs | \$60,505,794 | \$35,387 | \$255,461 | \$228,875 | \$2,218,465 | \$16,792 | \$4,265 | \$1,875 | \$44,774 |
| Roll Forward Amounts | \$9,042,904 | \$1,809 | \$197,655 | \$55,090 | \$671,081 | \$8,108 | \$1,463 | \$206 | \$31,620 |
| Regular Adjustments | - | - | - | - | - | - | - | - | - |
| One-Time Adjustments | - | - | - | - | - | - | - | - | - |
| Total Claimable Costs | \$69,548,698 | \$37,195 | \$453,117 | \$283,964 | \$2,889,546 | \$24,901 | \$5,729 | \$2,080 | \$76,395 |

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

| Department | Total | 21050-52002 DCA-Local Initiative Program | 21050-52003 DCA-Other Programs | 21450-53001 Office of Aging- Title III | 54001 Veterans Services | 63001 Cooperative Extension | 47200-72002 EDA-Custodial Services | 47210-72003 EDA- Maintenance Services | 47220-72004 EDA-Real Estate |
|---|---------------------|---|--------------------------------------|--|----------------------------|-----------------------------------|--|--|--------------------------------|
| 1 Building Depreciation | \$24,688,600 | \$575 | - | - | \$13,164 | \$13,830 | \$13,501 | \$157,050 | \$1,131,103 |
| 2 Equipment Depreciation | \$11,674,721 | - | - | - | - | - | - | - | - |
| 11001 County Executive Office | \$4,786,487 | \$2,439 | \$377 | \$11,996 | \$2,800 | \$681 | \$11,085 | \$20,894 | \$58,824 |
| 13001 Auditor-Controller | \$3,500,058 | \$16,321 | \$1,870 | \$38,746 | \$2,182 | \$1,997 | \$29,800 | \$92,704 | \$43,580 |
| 13002 Audits and Specialized Accounting | \$1,235,099 | \$579 | \$19 | \$10,055 | \$47,268 | \$30 | \$16,233 | \$46,582 | \$7,193 |
| 13003 Payroll | (\$73,963) | (\$109) | (\$20) | (\$413) | (\$57) | (\$22) | (\$612) | (\$573) | (\$109) |
| 15001 County Counsel | \$3,023,873 | \$458 | - | \$9,693 | \$654 | - | \$258 | \$175 | \$17,240 |
| 11301 Human Resources | \$2,626,135 | \$5,025 | \$2,070 | \$16,458 | \$3,205 | \$2,078 | \$26,447 | \$27,699 | \$6,169 |
| 73001 Purchasing | \$1,907,597 | \$2,753 | \$221 | \$19,325 | \$79 | \$44 | \$3,758 | \$106,768 | \$5,003 |
| 72001 EDA FM - Admin | \$112,549 | - | - | - | - | - | \$19,004 | \$46,336 | \$19,919 |
| 72006 EDA Energy | \$6,865,401 | \$1,183 | - | \$1,778 | \$1,551 | \$11,468 | \$50,311 | \$122,885 | \$89,826 |
| 72007 EDA Parking | \$159,236 | - | - | \$429 | \$97 | - | \$3,668 | \$1,273 | \$45,202 |
| Total Actual Costs | \$60,505,794 | \$29,224 | \$4,536 | \$108,065 | \$70,944 | \$30,107 | \$173,453 | \$621,792 | \$1,423,949 |
| Roll Forward Amounts | \$9,042,904 | \$12,089 | \$1,600 | (\$53,187) | \$52,452 | \$8,505 | \$18,612 | \$270,628 | (\$209,402) |
| Regular Adjustments | - | - | - | - | - | - | - | - | - |
| One-Time Adjustments | - | - | - | - | - | - | - | - | - |
| Total Claimable Costs | \$69,548,698 | \$41,313 | \$6,137 | \$54,879 | \$123,395 | \$38,612 | \$192,065 | \$892,420 | \$1,214,547 |

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 6/21/2017

Exhibit A

Cost Exhibit (continued)

| Department | Total | 72005 EDA- Project Management | 30100-72008 EDA-Capital Projects | 45600-73003 Printing Services | 45700-73004 Supply Services | 45300-73005 Fleet Services | 45620-73006 Central Mail Services | 22300-73007 AB2766 Air Quality | 45500-74001 Information Technology |
|---|---------------------|-------------------------------------|--|-------------------------------------|--------------------------------|-------------------------------|---|--------------------------------------|--|
| 1 Building Depreciation | \$24,688,600 | - | - | - | - | \$465,539 | - | - | \$1,116,550 |
| 2 Equipment Depreciation | \$11,674,721 | \$135 | \$522,083 | - | - | - | - | - | - |
| 11001 County Executive Office | \$4,786,487 | \$5,858 | - | \$2,419 | \$13,547 | \$16,791 | \$2,468 | - | \$148,815 |
| 13001 Auditor-Controller | \$3,500,058 | \$16,748 | \$21,137 | \$5,818 | \$6,854 | \$36,503 | \$3,761 | \$59 | \$131,377 |
| 13002 Audits and Specialized Accounting | \$1,235,099 | \$4,492 | - | \$9,263 | \$4,473 | \$4,638 | \$3,908 | - | \$9,148 |
| 13003 Payroll | (\$73,963) | (\$100) | - | (\$51) | (\$39) | (\$186) | (\$35) | - | (\$1,458) |
| 15001 County Counsel | \$3,023,873 | \$951 | \$14,181 | - | - | - | - | - | - |
| 11301 Human Resources | \$2,626,135 | \$7,404 | - | (\$4,589) | \$2,003 | (\$40,803) | \$2,537 | - | \$59,750 |
| 73001 Purchasing | \$1,907,597 | \$3,203 | \$7,059 | \$5,153 | \$11,426 | \$31,446 | \$459 | - | \$24,983 |
| 72001 EDA FM - Admin | \$112,549 | \$20,695 | - | - | - | - | - | - | - |
| 72006 EDA Energy | \$6,865,401 | - | - | - | - | \$250,713 | - | - | \$107,153 |
| 72007 EDA Parking | \$159,236 | \$2,911 | \$180 | - | - | - | - | - | \$10,254 |
| Total Actual Costs | \$60,505,794 | \$62,297 | \$564,641 | \$18,013 | \$38,263 | \$764,642 | \$13,098 | \$59 | \$1,606,572 |
| Roll Forward Amounts | \$9,042,904 | (\$15,107) | \$527,343 | \$4,857 | \$3,698 | \$327,488 | \$5,403 | (\$2,235) | \$1,076,385 |
| Regular Adjustments | - | - | - | - | - | - | - | - | - |
| One-Time Adjustments | - | - | - | - | - | - | - | - | - |
| Total Claimable Costs | \$69,548,698 | \$47,190 | \$1,091,983 | \$22,870 | \$41,961 | \$1,092,130 | \$18,500 | (\$2,177) | \$2,682,957 |

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

| Department | Total | 74004 RCIT Pass Thru | 74005 Business Systems Tech Architct | 45520-74006 RCIT Communication s Solutions | 22570-74009 RCIT Geographical Info System | 925002 CORAL- General Govt | 25400-931104 Regnl Parks & Open-Space Dist | 51220-933201 Riverside County Trans Comm | 51470-937001 Van Horn Regional Treatment |
|---|---------------------|-------------------------|--|---|--|-------------------------------|---|---|---|
| 1 Building Depreciation | \$24,688,600 | - | - | \$113,022 | - | - | - | - | - |
| 2 Equipment Depreciation | \$11,674,721 | - | - | - | - | - | - | - | - |
| 11001 County Executive Office | \$4,786,487 | \$8,578 | - | \$9,206 | \$1,560 | \$103,032 | \$23,419 | \$2 | \$41 |
| 13001 Auditor-Controller | \$3,500,058 | \$321 | \$24 | \$29,076 | \$4,738 | \$17 | \$53,894 | \$790 | (\$567) |
| 13002 Audits and Specialized Accounting | \$1,235,099 | \$437 | - | \$39,507 | \$80 | \$22 | \$44,634 | \$0 | \$2 |
| 13003 Payroll | (\$73,963) | - | - | (\$129) | (\$27) | - | (\$1,244) | - | - |
| 15001 County Counsel | \$3,023,873 | - | - | \$89,401 | - | - | \$5,500 | - | - |
| 11301 Human Resources | \$2,626,135 | - | - | \$8,335 | \$262 | - | \$16,917 | - | - |
| 73001 Purchasing | \$1,907,597 | - | - | \$30,380 | \$221 | \$282 | \$16,253 | - | \$35 |
| 72001 EDA FM - Admin | \$112,549 | - | - | - | - | - | - | - | - |
| 72006 EDA Energy | \$6,865,401 | - | - | \$190,241 | \$644 | - | - | - | - |
| 72007 EDA Parking | \$159,236 | - | - | \$85 | - | - | - | - | - |
| Total Actual Costs | \$60,505,794 | \$9,337 | \$24 | \$509,124 | \$7,478 | \$103,353 | \$159,373 | \$793 | (\$488) |
| Roll Forward Amounts | \$9,042,904 | - | (\$8,467) | \$229,297 | \$1,054 | (\$12,115) | \$25,530 | \$151 | (\$1,948) |
| Regular Adjustments | - | - | - | - | - | - | - | - | - |
| One-Time Adjustments | - | - | - | - | - | - | - | - | - |
| Total Claimable Costs | \$69,548,698 | \$9,337 | (\$8,442) | \$738,421 | \$8,533 | \$91,238 | \$184,903 | \$943 | (\$2,436) |

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

| Department | Total | 25800-938001 | 40250-943001 | 15100-947200 | 51360-960001 | 900101-915301 | 000 Salton Sea | 00 All Other | 2nd Alloc Remains |
|---|---------------------|-------------------|--------------------|--------------------------|--------------------|------------------|----------------|----------------------|----------------------|
| | | RCCFC - Agency | WRMD Operations | Flood Cont Dist Admin | Law Library | Various CSAs | Authority | | |
| 1 Building Depreciation | \$24,688,600 | - | - | - | - | \$152,104 | - | \$3,096,038 | - |
| 2 Equipment Depreciation | \$11,674,721 | - | - | - | - | - | - | - | - |
| 11001 County Executive Office | \$4,786,487 | \$18,811 | - | \$12,278 | \$1,018 | \$6,383 | - | \$27,102 | - |
| 13001 Auditor-Controller | \$3,500,058 | \$7,081 | \$239 | \$94,065 | \$1,781 | \$33,892 | - | \$64,933 | \$13 |
| 13002 Audits and Specialized Accounting | \$1,235,099 | \$959 | - | \$13,682 | \$52 | \$9,099 | - | \$94,940 | \$8 |
| 13003 Payroll | (\$73,963) | (\$80) | (\$85) | (\$809) | - | (\$104) | - | (\$280) | \$1 |
| 15001 County Counsel | \$3,023,873 | \$1,919 | - | \$15,017 | - | \$325 | - | \$5,378 | \$2 |
| 11301 Human Resources | \$2,626,135 | \$1,259 | \$25,505 | \$61,922 | - | \$4,161 | \$582 | \$5,291 | \$5 |
| 73001 Purchasing | \$1,907,597 | \$4,880 | - | \$42,716 | - | \$2,700 | - | \$4,315 | \$9 |
| 72001 EDA FM - Admin | \$112,549 | - | - | - | - | \$15 | - | - | - |
| 72006 EDA Energy | \$6,865,401 | - | - | - | - | \$7,156 | - | \$2,026,614 | \$3 |
| 72007 EDA Parking | \$159,236 | - | - | \$1,018 | - | \$1,203 | - | \$6,360 | \$3 |
| Total Actual Costs | \$60,505,794 | \$34,829 | \$25,659 | \$239,889 | \$2,851 | \$216,935 | \$582 | \$5,330,692 | \$44 |
| Roll Forward Amounts | \$9,042,904 | (\$21,902) | \$22,140 | \$48,398 | (\$137,821) | \$145,411 | - | (\$2,752,203) | - |
| Regular Adjustments | - | - | - | - | - | - | - | - | - |
| One-Time Adjustments | - | - | - | - | - | - | - | - | - |
| Total Claimable Costs | \$69,548,698 | \$12,927 | \$47,799 | \$288,286 | (\$134,970) | \$362,346 | \$582 | \$2,578,490 | \$44 |

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 | \$968,068 | \$739,028 | \$229,040 | - | - | \$1,197,108 |
| 10002 Assessment Appeals Board | \$47,225 | \$75,338 | (\$28,113) | - | - | \$19,112 |
| 30000-11003 Cont & Land Acq-ACO | \$84 | \$123 | (\$39) | - | - | \$46 |
| 35000-11004 Pension Obligation | \$8 | \$10 | (\$2) | - | - | \$6 |
| 11009 Contrib To Trial Court Funding | \$2,551 | \$624 | \$1,927 | - | - | \$4,478 |
| 11010 Contribution to Other Funds | \$873 | \$1,866 | (\$993) | - | - | (\$121) |
| 11011 Contribution to Com | \$8 | \$10 | (\$2) | - | - | \$6 |
| 11014 County Contrib to Hlth & MH | \$284 | \$189 | \$95 | - | - | \$379 |
| 11017 Domestic Violence | \$17 | \$21 | (\$4) | - | - | \$12 |
| 11021 Interest on Trans & Teeter | \$245 | \$203 | \$42 | - | - | \$286 |
| 11022 Lease-Purchase Long Term | \$17 | \$21 | (\$4) | - | - | \$12 |
| 11029 Legislative-Admin Support | \$22,117 | \$21,896 | \$221 | - | - | \$22,338 |
| 11030 Leased Court Facilities | \$8 | \$10 | (\$2) | - | - | \$6 |
| 11033 Confidential Court Orders | \$356 | \$665 | (\$309) | - | - | \$46 |
| 37050-11034 Teeter Debt Service | \$405 | \$962 | (\$557) | - | - | (\$151) |
| 30500-11035 Mitigation Project Operation | \$880 | \$675 | \$205 | - | - | \$1,085 |
| 22450-11036 Wc-Mshcp | \$3,451 | \$2,552 | \$899 | - | - | \$4,349 |
| 30500-11037 Devel. Impact Fee Op Org | \$3,314 | \$4,635 | (\$1,321) | - | - | \$1,993 |
| 11038 EO Subfund Operations | \$9,107 | \$1,913 | \$7,194 | - | - | \$16,301 |
| 11039 Court Facilities | \$2,731 | \$2,218 | \$513 | - | - | \$3,244 |
| 35000-11040 Pension Obligation Bonds | \$4,164 | \$4,980 | (\$816) | - | - | \$3,348 |
| 11041 Solar Program | \$539 | - | - | - | - | \$539 |
| 30700-11042 Cap Imp Prg-Capital Projects | \$686 | \$5,338 | (\$4,652) | - | - | (\$3,967) |
| 11043 Court Reporting Transcripts | \$3,464 | \$3,272 | \$192 | - | - | \$3,657 |
| 11044 Grand Jury Admin | \$8,733 | \$5,870 | \$2,863 | - | - | \$11,596 |
| 11050 Natl Pollutant Dschrg Elim Sys | \$1,934 | \$1,241 | \$693 | - | - | \$2,626 |
| 30120-11051 Tobacco Settlement | \$117 | \$11,758 | (\$11,641) | - | - | (\$11,523) |
| 11060 Riv Co Low Income Health Prog | \$32 | \$175,889 | (\$175,857) | - | - | (\$175,824) |

Exhibit B

Roll-Forward Calculations (continued)

| Department | Actual Cost | Est Cost | Roll Forward | Reg Adj | One Time Adj | Total Claimable |
|---|-------------|-----------|--------------|---------|--------------|-----------------|
| 11099 Indigent Defense | \$28,937 | \$16,951 | \$11,986 | - | - | \$40,924 |
| 22000-11303 Air Quality Division | \$16,776 | \$19,224 | (\$2,448) | - | - | \$14,329 |
| 45860-11306 Delta Dental PPO | \$1,017 | \$15,076 | (\$14,059) | - | - | (\$13,042) |
| 46020-11307 Property Insurance | \$7,673 | \$6,211 | \$1,462 | - | - | \$9,134 |
| 46100-11308 Workers Compensation | \$153,285 | \$98,438 | \$54,847 | - | - | \$208,131 |
| 46000-11309 Malpractice Insurance | \$5,423 | \$4,837 | \$586 | - | - | \$6,009 |
| 45960-11310 Liability Insurance | \$34,042 | \$52,591 | (\$18,549) | - | - | \$15,493 |
| 46080-11311 Unemployment Insurance | \$792 | \$14,703 | (\$13,911) | - | - | (\$13,118) |
| 46060-11312 STD Disability Insurance | \$980 | \$904 | \$76 | - | - | \$1,056 |
| 46040-11313 Safety Loss Control | \$10,243 | \$153 | \$10,090 | - | - | \$20,333 |
| 11314 LTD Insurance ISF | \$184 | \$7,000 | (\$6,816) | - | - | (\$6,633) |
| 47000-11318 Temporary Assistance | \$18,044 | \$7,221 | \$10,823 | - | - | \$28,866 |
| 45800-11320 Exclusive Provider Option | \$74,122 | \$69,976 | \$4,146 | - | - | \$78,267 |
| 50000-11321 Internal Service Fund | \$249 | \$174 | \$75 | - | - | \$325 |
| 46100-11322 Employee Assistance Services | \$7,112 | \$3,434 | \$3,678 | - | - | \$10,791 |
| 11324 United Concordia Preferred | \$8 | - | - | - | - | \$8 |
| 45920-11325 Local Advantage Blythe Dental | \$268 | \$239 | \$29 | - | - | \$296 |
| 45900-11326 Local Advantage Plus Dental | \$365 | \$2,567 | (\$2,202) | - | - | (\$1,837) |
| 11328 Freedom Dental Plan | \$8 | - | - | - | - | \$8 |
| 46120-11329 Occupational Health & Wellness | \$13,849 | \$14,327 | (\$478) | - | - | \$13,371 |
| 46100-11330 Culture of Health | \$1,979 | - | - | - | - | \$1,979 |
| 22050-11501 CFD Assessment Dist Admin | \$2,723 | \$64,977 | (\$62,254) | - | - | (\$59,530) |
| 12001 Assessor | \$886,449 | \$956,051 | (\$69,602) | - | - | \$816,848 |
| 12002 County Clerk-Recorder | \$779,368 | \$455,064 | \$324,304 | - | - | \$1,103,672 |
| 45100-12003 Records Mgmt & Archives Program | \$58,025 | \$14,089 | \$43,936 | - | - | \$101,961 |
| 33600-12004 CREST | \$18,760 | \$13,657 | \$5,103 | - | - | \$23,863 |
| 14001 Treasurer-Tax Collector | \$432,389 | \$403,429 | \$28,960 | - | - | \$461,350 |
| 17001 Registrar of Voters | \$224,305 | \$286,413 | (\$62,108) | - | - | \$162,198 |
| 21100-19001 Agency Administration | \$49,498 | \$65,814 | (\$16,316) | - | - | \$33,182 |
| 21350-19002 HUD-CDBG Home Grants | \$17,102 | \$48,476 | (\$31,374) | - | - | (\$14,272) |

Exhibit B

Roll-Forward Calculations (continued)

| Department | Actual Cost | Est Cost | Roll Forward | Reg Adj | One Time Adj | Total Claimable |
|---|-------------|-------------|--------------|---------|--------------|-----------------|
| 21550-19003 Workforce Development | \$69,388 | \$56,845 | \$12,543 | - | - | \$81,930 |
| 40600-19004 Housing Authority (County) | \$83,127 | \$38,034 | \$45,093 | - | - | \$128,219 |
| 21100-19005 Single Family Revenue Bond | \$3,079 | \$12,172 | (\$9,093) | - | - | (\$6,015) |
| 21250-19006 Home Grant Program | \$3,071 | \$3,929 | (\$858) | - | - | \$2,214 |
| 21200-19007 EDA/County Free Library | \$182,313 | \$178,937 | \$3,376 | - | - | \$185,690 |
| 21140-19008 EDA/Community Centers | \$110 | \$3,542 | (\$3,432) | - | - | (\$3,322) |
| 60045-19009 Successor Agency to the RDA | \$26,483 | \$603 | \$25,880 | - | - | \$52,364 |
| 19010 Economic Development | \$16,335 | \$11,335 | \$5,000 | - | - | \$21,336 |
| 22100-19107 County Airports | \$45,598 | \$28,147 | \$17,451 | - | - | \$63,049 |
| 22200-19201 Fair And National Date Fest | \$154,078 | \$57,390 | \$96,688 | - | - | \$250,766 |
| 19301 Edward Dean Museum | \$4,690 | \$3,289 | \$1,401 | - | - | \$6,090 |
| 20001 Emergency Management | \$111,997 | - | - | - | - | \$111,997 |
| 22001 District Attorney | \$3,256,109 | \$2,757,102 | \$499,007 | - | - | \$3,755,116 |
| 22002 District Attorney Forensic | \$1,185 | \$1,011 | \$174 | - | - | \$1,359 |
| 23001 Riv Co Dep of Child Supt Svcs | \$266,522 | \$197,451 | \$69,071 | - | - | \$335,593 |
| 24001 Public Defender | \$498,056 | \$135,596 | \$362,460 | - | - | \$860,516 |
| 24013 LOPD Capital Defenders | - | \$6,641 | (\$6,641) | - | - | (\$6,641) |
| 25001 Sheriff Administration | \$393,288 | \$812,052 | (\$418,764) | - | - | (\$25,476) |
| 25002 Sheriff Support | \$2,651,572 | \$1,586,902 | \$1,064,670 | - | - | \$3,716,242 |
| 25003 Sheriff Patrol | \$6,684,487 | \$5,113,601 | \$1,570,886 | - | - | \$8,255,374 |
| 25004 Sheriff Corrections | \$8,327,746 | \$7,561,163 | \$766,583 | - | - | \$9,094,329 |
| 25005 Sheriff Court Services | \$229,157 | \$268,370 | (\$39,213) | - | - | \$189,943 |
| 25006 CAC Security | \$13,508 | \$11,079 | \$2,429 | - | - | \$15,937 |
| 25007 Ben Clark Training Center | \$208,245 | \$442,376 | (\$234,131) | - | - | (\$25,886) |
| 25010 Sheriff Coroner | \$149,756 | \$221,882 | (\$72,126) | - | - | \$77,630 |
| 25011 Sheriff -Public Administrator | \$68,954 | \$69,238 | (\$284) | - | - | \$68,669 |
| 22250-25051 Sheriff Cal-ID | \$11,233 | \$10,601 | \$632 | - | - | \$11,866 |
| 22250-25052 Sheriff Cal-DNA | \$384 | \$1,609 | (\$1,225) | - | - | (\$840) |
| 22250-25053 Sheriff Cal-Photo | \$368 | \$599 | (\$231) | - | - | \$136 |
| 37200-26001 Juvenile Hall | \$1,455,403 | \$1,564,776 | (\$109,373) | - | - | \$1,346,031 |

Exhibit B

Roll-Forward Calculations (continued)

| Department | Actual Cost | Est Cost | Roll Forward | Reg Adj | One Time Adj | Total Claimable |
|---|-------------|-------------|--------------|---------|--------------|-----------------|
| 26002 Probation | \$896,686 | \$912,121 | (\$15,435) | - | - | \$881,251 |
| 26004 Court Placement Care | \$736 | \$808 | (\$72) | - | - | \$665 |
| 26007 Administration & Support | \$325,339 | \$319,662 | \$5,677 | - | - | \$331,016 |
| 30300-27001 Cont & Land Aqu-Fire | \$612 | \$519 | \$93 | - | - | \$704 |
| 27002 Fire Protection | \$4,705,192 | \$3,202,839 | \$1,502,353 | - | - | \$6,207,545 |
| 27004 Fire Protection-Contract Svc | \$122,592 | \$81,538 | \$41,054 | - | - | \$163,646 |
| 28001 Agricultural Commisioner | \$105,711 | \$71,681 | \$34,030 | - | - | \$139,740 |
| 51215-29001 Local Agency Formation Comm | \$4,075 | \$2,263 | \$1,812 | - | - | \$5,888 |
| 20200-31002 TLMA Administrative Services | \$176,238 | \$227,087 | (\$50,849) | - | - | \$125,389 |
| 20200-31003 Consolidated Counter Services | \$38,640 | \$26,921 | \$11,719 | - | - | \$50,359 |
| 20200-31005 Environmental Programs | \$5,369 | \$8,045 | (\$2,676) | - | - | \$2,693 |
| 20250-31101 Building & Safety | \$155,291 | \$107,664 | \$47,627 | - | - | \$202,919 |
| 31201 Planning | \$177,762 | \$81,834 | \$95,928 | - | - | \$273,690 |
| 20000-31301 Transportation | \$377,332 | \$305,641 | \$71,691 | - | - | \$449,024 |
| 20260-31302 Surveyor | \$31,172 | \$29,404 | \$1,768 | - | - | \$32,939 |
| 22400-31304 Supervisorial Dist No 4 | \$1,205 | \$2,101 | (\$896) | - | - | \$308 |
| 20000-31305 Transportation Const Projects | \$186,439 | \$262,701 | (\$76,262) | - | - | \$110,178 |
| 20000-31307 Transportation Equipment | \$65,630 | \$22,600 | \$43,030 | - | - | \$108,659 |
| 22650-31308 TLMA ALLUC | \$10,788 | \$10,661 | \$127 | - | - | \$10,916 |
| 31401 Code Enforcement | \$201,682 | \$178,551 | \$23,131 | - | - | \$224,812 |
| 41001 MH-Public Guardian | \$784,301 | \$691,099 | \$93,202 | - | - | \$877,502 |
| 41002 RUHS- Behavioral Health Treatment | \$1,923,772 | \$476,151 | \$1,447,621 | - | - | \$3,371,393 |
| 41003 Detention | \$30,383 | \$14,803 | \$15,580 | - | - | \$45,964 |
| 41004 MH Administration | \$322,228 | \$371,724 | (\$49,496) | - | - | \$272,733 |
| 41005 Mental Health Substance Abuse | \$77,684 | \$48,493 | \$29,191 | - | - | \$106,875 |
| 42001 RUHS- Public Health | \$1,059,177 | \$776,749 | \$282,428 | - | - | \$1,341,606 |
| 42002 California Childrens Services | \$55,934 | \$39,081 | \$16,853 | - | - | \$72,787 |
| 42004 Environmental Health | \$299,463 | \$160,551 | \$138,912 | - | - | \$438,375 |
| 42006 Animal Control Services | \$1,428,478 | \$1,050,795 | \$377,683 | - | - | \$1,806,161 |
| 42007 RUHS- Ambulatory Care | \$392,742 | \$251,565 | \$141,177 | - | - | \$533,919 |

Exhibit B

Roll-Forward Calculations (continued)

| Department | Actual Cost | Est Cost | Roll Forward | Reg Adj | One Time Adj | Total Claimable |
|---|-------------|-------------|--------------|---------|--------------|-----------------|
| 40050-43001 RUHS - Medical Center | \$2,725,480 | \$2,310,793 | \$414,687 | - | - | \$3,140,166 |
| 43002 Med Indigent Services Program | \$35,387 | \$33,578 | \$1,809 | - | - | \$37,195 |
| 43003 Correctional Health Systems | \$255,461 | \$57,806 | \$197,655 | - | - | \$453,117 |
| 40200-45001 Department of Waste Resources | \$228,875 | \$173,785 | \$55,090 | - | - | \$283,964 |
| 65730-51001 DPSS Administration | \$2,218,465 | \$1,547,384 | \$671,081 | - | - | \$2,889,546 |
| 51003 DPSS Categorical Aid | \$16,792 | \$8,684 | \$8,108 | - | - | \$24,901 |
| 51004 DPSS Other Aid | \$4,265 | \$2,802 | \$1,463 | - | - | \$5,729 |
| 21300-51006 DPSS - Homeless | \$1,875 | \$1,669 | \$206 | - | - | \$2,080 |
| 21050-52001 Local Initiative Admin DCA | \$44,774 | \$13,154 | \$31,620 | - | - | \$76,395 |
| 21050-52002 DCA-Local Initiative Program | \$29,224 | \$17,135 | \$12,089 | - | - | \$41,313 |
| 21050-52003 DCA-Other Programs | \$4,536 | \$2,936 | \$1,600 | - | - | \$6,137 |
| 21450-53001 Office of Aging-Title III | \$108,065 | \$161,252 | (\$53,187) | - | - | \$54,879 |
| 54001 Veterans Services | \$70,944 | \$18,492 | \$52,452 | - | - | \$123,395 |
| 63001 Cooperative Extension | \$30,107 | \$21,602 | \$8,505 | - | - | \$38,612 |
| 47200-72002 EDA-Custodial Services | \$173,453 | \$154,841 | \$18,612 | - | - | \$192,065 |
| 47210-72003 EDA-Maintenance Services | \$621,792 | \$351,164 | \$270,628 | - | - | \$892,420 |
| 47220-72004 EDA-Real Estate | \$1,423,949 | \$1,633,351 | (\$209,402) | - | - | \$1,214,547 |
| 72005 EDA-Project Management | \$62,297 | \$77,404 | (\$15,107) | - | - | \$47,190 |
| 30100-72008 EDA-Capital Projects | \$564,641 | \$37,298 | \$527,343 | - | - | \$1,091,983 |
| 45600-73003 Printing Services | \$18,013 | \$13,156 | \$4,857 | - | - | \$22,870 |
| 45700-73004 Supply Services | \$38,263 | \$34,565 | \$3,698 | - | - | \$41,961 |
| 45300-73005 Fleet Services | \$764,642 | \$437,154 | \$327,488 | - | - | \$1,092,130 |
| 45620-73006 Central Mail Services | \$13,098 | \$7,695 | \$5,403 | - | - | \$18,500 |
| 22300-73007 AB2766 Air Quality | \$59 | \$2,294 | (\$2,235) | - | - | (\$2,177) |
| 45500-74001 Information Technology | \$1,606,572 | \$530,187 | \$1,076,385 | - | - | \$2,682,957 |
| 74004 RCIT Pass Thru | \$9,337 | - | - | - | - | \$9,337 |
| 74005 Business Systems Tech Architct | \$24 | \$8,491 | (\$8,467) | - | - | (\$8,442) |
| 45520-74006 RCIT Communications Solutions | \$509,124 | \$279,827 | \$229,297 | - | - | \$738,421 |
| 22570-74009 RCIT Geographical Info System | \$7,478 | \$6,424 | \$1,054 | - | - | \$8,533 |
| 925002 CORAL-General Govt | \$103,353 | \$115,468 | (\$12,115) | - | - | \$91,238 |

Exhibit B

Roll-Forward Calculations (continued)

| Department | Actual Cost | Est Cost | Roll Forward | Reg Adj | One Time Adj | Total Claimable |
|--|---------------------|---------------------|--------------------|----------|--------------|---------------------|
| 25400-931104 Regnl Parks & Open-Space Dist | \$159,373 | \$133,843 | \$25,530 | - | - | \$184,903 |
| 51220-933201 Riverside County Trans Comm | \$793 | \$642 | \$151 | - | - | \$943 |
| 51470-937001 Van Horn Regional Treatment | (\$488) | \$1,460 | (\$1,948) | - | - | (\$2,436) |
| 25800-938001 RCCFC - Agency | \$34,829 | \$56,731 | (\$21,902) | - | - | \$12,927 |
| 40250-943001 WRMD Operations | \$25,659 | \$3,519 | \$22,140 | - | - | \$47,799 |
| 15100-947200 Flood Cont Dist Admin | \$239,889 | \$191,491 | \$48,398 | - | - | \$288,286 |
| 51360-960001 Law Library | \$2,851 | \$140,672 | (\$137,821) | - | - | (\$134,970) |
| 900101-915301 Various CSAs | \$216,935 | \$71,524 | \$145,411 | - | - | \$362,346 |
| 000 Salton Sea Authority | \$582 | - | - | - | - | \$582 |
| 00 All Other | \$5,330,692 | \$8,082,895 | (\$2,752,203) | - | - | \$2,578,490 |
| Totals | \$60,505,750 | \$51,338,395 | \$9,042,904 | - | - | \$69,548,698 |

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit C

Service to Service Allocations

| Department | Total CSD Allocated | 1 Building Depreciation | 2 Equipment Depreciation | 11001 County Executive Office | 13001 Auditor- Controller | 13002 Audits and Specialized Accounting | 13003 Payroll | 15001 County Counsel | 11301 Human Resources |
|---|------------------------|----------------------------|-----------------------------|----------------------------------|------------------------------|---|--------------------|-------------------------|--------------------------|
| 1 Building Depreciation | \$1,232,120 | - | - | \$115,230 | \$78,418 | \$242 | \$19,063 | \$279,991 | \$162,235 |
| 2 Equipment Depreciation | \$27,574 | - | - | \$214 | \$8,583 | - | \$5,123 | \$5,235 | \$1,306 |
| 11001 County Executive Office | \$102,814 | - | - | \$6,500 | \$6,834 | \$1,377 | \$2,238 | \$23,238 | \$27,257 |
| 13001 Auditor-Controller | \$67,734 | - | - | \$4,981 | \$125,580 | (\$30,825) | (\$164,515) | \$20,790 | \$12,213 |
| 13002 Audits and Specialized Accounting | \$197,231 | - | - | \$9,802 | \$50,664 | \$69 | \$2,597 | \$30,409 | \$20,526 |
| 13003 Payroll | (\$1,796) | - | - | (\$127) | (\$291) | (\$48) | (\$92) | (\$251) | (\$668) |
| 15001 County Counsel | \$186,822 | - | - | - | \$16,560 | - | - | - | \$131,631 |
| 11301 Human Resources | \$60,029 | - | - | \$4,436 | \$17,481 | \$3,222 | \$3,374 | \$9,971 | - |
| 73001 Purchasing | \$16,266 | - | - | \$785 | \$847 | \$124 | \$141 | \$582 | \$3,194 |
| 72001 EDA FM - Admin | \$44,334 | - | - | - | - | - | - | - | - |
| 72006 EDA Energy | \$407,552 | - | - | - | \$66,310 | \$8,621 | \$12,892 | \$3,144 | \$110,342 |
| 72007 EDA Parking | \$8,774 | - | - | - | \$387 | - | - | \$1,284 | \$870 |
| Totals | \$2,349,453 | - | - | \$141,820 | \$371,372 | (\$17,218) | (\$119,179) | \$374,393 | \$468,908 |

County of Riverside
OMB A-87 Cost Allocation Plan

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 Depreciation | \$1,232,120 | - | \$32,970 | - | \$543,972 |
| 2 Equipment Depreciation | \$27,574 | - | \$7,113 | - | - |
| 11001 County Executive Office | \$102,814 | \$3,405 | \$4,566 | \$25,635 | \$1,765 |
| 13001 Auditor-Controller | \$67,734 | \$4,277 | \$13,738 | \$71,484 | \$10,012 |
| 13002 Audits and Specialized Accounting | \$197,231 | \$32,117 | \$27,222 | \$7,970 | \$15,855 |
| 13003 Payroll | (\$1,796) | (\$92) | (\$138) | (\$16) | (\$74) |
| 15001 County Counsel | \$186,822 | \$38,417 | - | \$208 | \$5 |
| 11301 Human Resources | \$60,029 | \$10,765 | \$6,241 | \$1,149 | \$3,390 |
| 73001 Purchasing | \$16,266 | \$35 | \$8,158 | \$1,553 | \$847 |
| 72001 EDA FM - Admin | \$44,334 | - | - | \$37,995 | \$6,339 |
| 72006 EDA Energy | \$407,552 | - | \$42,619 | - | \$163,624 |
| 72007 EDA Parking | \$8,774 | \$812 | \$5,421 | - | - |
| Totals | \$2,349,453 | \$89,738 | \$147,909 | \$145,978 | \$745,734 |

Exhibit D

Significant Changes from Prior Year

No noted changes.

1 Building Depreciation
Schedule 1.1

Narratives

The County has now moved to a building depreciation by department spread to reflect the depreciation of 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. |
| BA101 Banning CAC - | Allocates facility cost to multiple department occupants based on building square footage. |
| BA170 Banning CAC | |
| West - | Allocates facility cost to multiple department occupants based on building square footage. |
| BL301 Blythe Sheriff | |
| Station/Jail - | Allocates facility cost to multiple department occupants based on building square footage. |
| BL316 Blythe CAC B - | Allocates facility cost to multiple department occupants based on building square footage. |
| BL317 Blythe CAC C - | Allocates facility cost to multiple department occupants based on building square footage. |
| CB3108 Hadley's | |
| Warehouse - | Allocates facility cost to multiple department occupants based on building square footage. |
| CR403 Corona CAC - | Allocates facility cost to multiple department occupants based on building square footage. |
| HM602-603 Hemet CAC - | Allocates facility cost to multiple department occupants based on building square footage. |
| HM618 Hemet Service | Allocates facility cost directly to EDA Real Estate where the rent is collected except for Board of Supervisor. |
| Center - | |
| IN707 Fair and Date | |
| Festival | |
| Maintenance/Livestock - | Allocates facility cost to multiple department occupants based on building square footage. |
| IN 735 44199 Monroe | Allocates facility costs directly to Facilities Management Real Estate to further allocate to building occupants paying rent to Real Estate. |
| Street - | |

1 Building Depreciation

Narratives (continued)

Schedule 1.1

| | |
|---------------------------------|--|
| IN738 Vanir Arabia #1 - | Allocates facility cost to multiple department occupants based on building square footage. |
| IN781 Indio Law Building | Allocates facility cost to multiple department occupants based on building square footage. |
| ME2004 Mecca Clinic - | Allocates facility cost to multiple department occupants based on building square footage. |
| ME2007 Mecca Library | |
| and Sheriff Station - | Allocates facility cost to multiple department occupants based on building square footage. |
| MU1301- 1306, MU1309, | Allocates facility cost based on Building Depreciation to multiple department occupants based on |
| MU1311-1316 - | building square footage. |
| MU1307 - | Allocates facility cost to multiple department occupants based on building square footage. |

1 Building Depreciation
Schedule 1.1

Narratives (continued)

| | |
|--|--|
| MU1319 French Valley Fire Station - MU1326 French Valley Airport - | Allocates facility cost to multiple department occupants based on building square footage. |
| PR 808 - | Allocates facility cost to multiple department occupants based on building square footage. |
| PR831 Mead Valley Community Center - RV 901 Riverside Historical Courthouse - RV 904 Riverside Criminal Justice Building - | Allocates facility cost to multiple department occupants based on building square footage. Allocates facility cost to multiple department occupants based on cost per department occupied. 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.) |
| RV 905 Riverside CAC - RV 908-911 | |
| Communications Center RV917 DPSS Client Services - RV919 9990 County Farm Road - RV 922 Riverside Health Administration - RV 924 Riverside Central Plant - RV 925 Riverside Facilities Management - RV927 Riverside Health Clinic - RV 990 3021 Franklin Avenue - | Allocates facility cost to multiple department occupants based on building square footage. Allocates direct cost per department occupied. Allocates direct cost per department. Allocates facility cost to multiple department occupants based on building square footage. Allocates facility cost to multiple department occupants based on building square footage. Allocates facility cost to multiple department occupants based on building square footage. Allocates facility cost to multiple department occupants based on building square footage. Allocates facility cost to multiple department occupants based on building square footage. Allocates facility cost to multiple department occupants based on direct cost per department. |

1 Building Depreciation

Schedule 1.1

Narratives (continued)

| | |
|---|--|
| RV 995 5950 Wilderness Avenue - | Allocates facility cost to multiple department occupants based on building square footage. |
| RV 996 4075 Main Street | Allocates facility cost to multiple department occupants based on building square footage. |
| RV1001 Bankruptcy Court - | Allocates facility cost to multiple department occupants based on building square footage. |
| RV1005 Riverside CAC Annex - | Allocates facility cost to multiple department occupants based on building square footage. |
| RV1019 Riverside EDA-FM Maintenance - | Allocates facility cost to multiple department occupants based on building square footage. |
| RV 1044 Riverside Centre #A - | Allocates facility costs directly to Facilities Management Real Estate to further allocate to building occupants paying rent to Real Estate. |
| RV 1045-1046 Riverside Centre #B-C - | Allocates facility cost to multiple department occupants based on building square footage. |
| RV1058 + RV1065 Riverside Law Building - | Allocates facility cost to multiple department occupants based on building square footage. |
| RV 1066 Gateway Office Building - | Allocates facility cost directly to EDA Real Estate which is the department that collects the rent for the occupants of the facility. |
| RV1078 Riverside County Innovation | Allocates facility cost to multiple department occupants based on building square footage. |
| SJ1403 San Jacinto Valley Animal Shelter Bldg. A - | Allocates facility cost to multiple department occupants based on building square footage. |
| TM1501-1503 Temecula CAC - | Allocates facility cost to multiple department occupants based on building square footage. |

1 Building Depreciation
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 | | - | | | | |

Fiscal Year 2015/2016 Actual
For Use In Year 2017/2018

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 6/21/2017

1 Building Depreciation
Schedule 1.3

Labor Distribution Summary
No Labor Distribution

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 6/21/2017

1 Building Depreciation
Schedule 1.4

Schedule of costs to be allocated

| | Amount | General & Admin | Bldgs Direct | BA101 Banning CAC | BA170 Banning CAC West | BL301 Blythe Sheriff Station/Jail | BL316 Blythe CAC B | BL317 Blythe CAC C |
|---------------------------------------|--------------|--------------------|--------------|----------------------|------------------------------|---|-----------------------|-----------------------|
| <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 | \$25,920,720 | - | \$12,040,778 | \$7,806 | \$10,096 | \$57,364 | \$85,674 | \$73,772 |
| Cost Adjustments Subtotal | \$25,920,720 | - | \$12,040,778 | \$7,806 | \$10,096 | \$57,364 | \$85,674 | \$73,772 |
| Reallocate Admin | | - | - | - | - | - | - | - |
| Functional Costs | \$25,920,720 | - | \$12,040,778 | \$7,806 | \$10,096 | \$57,364 | \$85,674 | \$73,772 |

County of Riverside
OMB A-87 Cost Allocation Plan

1 Building Depreciation
Schedule 1.4

Schedule of costs to be allocated (continued)

| | Amount | CB3108 Hadley's Warehouse | CR403 Corona CAC | HM602-603 Hemet CAC | HM618 Hemet Service Center | IN707 Fair and Date Festival Maintenance/Li vestock | IN 735 44199 Monroe Street |
|---------------------------------------|--------------|---------------------------------|---------------------|------------------------|-------------------------------|--|-------------------------------|
| <i>Total %</i> | | - | - | - | - | - | - |
| Wages and Benefits | | | | | | | |
| Salaries | - | - | - | - | - | - | - |
| Benefits | - | - | - | - | - | - | - |
| Wages and Benefits Subtotal | - | - | - | - | - | - | - |
| Services and Supplies | | | | | | | |
| Services and Supplies Subtotal | - | - | - | - | - | - | - |
| Cost Adjustments | | | | | | | |
| Building Use Allow | \$25,920,720 | \$41,721 | \$8,816 | \$4,077 | \$56,057 | \$14,185 | \$325,204 |
| Cost Adjustments Subtotal | \$25,920,720 | \$41,721 | \$8,816 | \$4,077 | \$56,057 | \$14,185 | \$325,204 |
| Reallocate Admin | | - | - | - | - | - | - |
| Functional Costs | \$25,920,720 | \$41,721 | \$8,816 | \$4,077 | \$56,057 | \$14,185 | \$325,204 |

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 6/21/2017

1 Building Depreciation
Schedule 1.4

Schedule of costs to be allocated (continued)

| | Amount | IN738 Vanir Arabia #1 | IN781 Indio Law Building | ME2004 Mecca Clinic | ME2007 Mecca Library and Sheriff Station | MU1301- 1306, MU1309, MU1311-1316 | MU1307 |
|---------------------------------------|--------------|--------------------------|-----------------------------|------------------------|--|---|-----------|
| <i>Total %</i> | | - | - | - | - | - | - |
| Wages and Benefits | | | | | | | |
| Salaries | - | - | - | - | - | - | - |
| Benefits | - | - | - | - | - | - | - |
| Wages and Benefits Subtotal | - | - | - | - | - | - | - |
| Services and Supplies | | | | | | | |
| Services and Supplies Subtotal | - | - | - | - | - | - | - |
| Cost Adjustments | | | | | | | |
| Building Use Allow | \$25,920,720 | \$145,577 | \$741,404 | \$135,496 | \$114,614 | \$2,341,568 | \$109,413 |
| Cost Adjustments Subtotal | \$25,920,720 | \$145,577 | \$741,404 | \$135,496 | \$114,614 | \$2,341,568 | \$109,413 |
| Reallocate Admin | | - | - | - | - | - | - |
| Functional Costs | \$25,920,720 | \$145,577 | \$741,404 | \$135,496 | \$114,614 | \$2,341,568 | \$109,413 |

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 6/21/2017

1 Building Depreciation
Schedule 1.4

Schedule of costs to be allocated (continued)

| | Amount | MU1319 French Valley Fire Station | MU1326 French Valley Airport | PR 808 | PR831 Mead Valley Community Center | RV 901 Riverside Historical Courthouse | Riverside Criminal Justice Building |
|---------------------------------------|--------------|---|------------------------------------|-----------|---|---|--|
| <i>Total %</i> | | - | - | - | - | - | - |
| Wages and Benefits | | | | | | | |
| Salaries | - | - | - | - | - | - | - |
| Benefits | - | - | - | - | - | - | - |
| Wages and Benefits Subtotal | - | - | - | - | - | - | - |
| Services and Supplies | | | | | | | |
| Services and Supplies Subtotal | - | - | - | - | - | - | - |
| Cost Adjustments | | | | | | | |
| Building Use Allow | \$25,920,720 | \$17,394 | - | \$131,639 | \$436,398 | \$798,888 | \$19,301 |
| Cost Adjustments Subtotal | \$25,920,720 | \$17,394 | - | \$131,639 | \$436,398 | \$798,888 | \$19,301 |
| Reallocate Admin | | - | - | - | - | - | - |
| Functional Costs | \$25,920,720 | \$17,394 | - | \$131,639 | \$436,398 | \$798,888 | \$19,301 |

County of Riverside
OMB A-87 Cost Allocation Plan

1 Building Depreciation
Schedule 1.4

Schedule of costs to be allocated (continued)

| | Amount | RV 905 Riverside CAC | RV 908-911 Communications Center | RV917 DPSS Client Services | RV919 9990 County Farm Road | RV 922 Riverside Health Administration | RV 924 Riverside Central Plant |
|---------------------------------------|--------------|-------------------------|-------------------------------------|-------------------------------|--------------------------------|---|-----------------------------------|
| <i>Total %</i> | | - | - | - | - | - | - |
| Wages and Benefits | | | | | | | |
| Salaries | - | - | - | - | - | - | - |
| Benefits | - | - | - | - | - | - | - |
| Wages and Benefits Subtotal | - | - | - | - | - | - | - |
| Services and Supplies | | | | | | | |
| Services and Supplies Subtotal | - | - | - | - | - | - | - |
| Cost Adjustments | | | | | | | |
| Building Use Allow | \$25,920,720 | \$418,672 | \$202,017 | \$131,666 | \$148,335 | \$104,793 | \$180,014 |
| Cost Adjustments Subtotal | \$25,920,720 | \$418,672 | \$202,017 | \$131,666 | \$148,335 | \$104,793 | \$180,014 |
| Reallocate Admin | | - | - | - | - | - | - |
| Functional Costs | \$25,920,720 | \$418,672 | \$202,017 | \$131,666 | \$148,335 | \$104,793 | \$180,014 |

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 6/21/2017

1 Building Depreciation
Schedule 1.4

Schedule of costs to be allocated (continued)

| | Amount | RV 925 Riverside Facilities Management | RV927 Riverside Health Clinic | RV 990 3021 Franklin Avenue | RV 995 5950 Wilderness Avenue | RV 996 4075 Main Street | RV1001 Bankruptcy Court |
|---------------------------------------|--------------|---|-------------------------------------|-----------------------------------|-------------------------------------|----------------------------|-------------------------------|
| <i>Total %</i> | | - | - | - | - | - | - |
| Wages and Benefits | | | | | | | |
| Salaries | - | - | - | - | - | - | - |
| Benefits | - | - | - | - | - | - | - |
| Wages and Benefits Subtotal | - | - | - | - | - | - | - |
| Services and Supplies | | | | | | | |
| Services and Supplies Subtotal | - | - | - | - | - | - | - |
| Cost Adjustments | | | | | | | |
| Building Use Allow | \$25,920,720 | \$42,019 | \$70,510 | \$114,390 | \$73,105 | \$190,000 | \$302,031 |
| Cost Adjustments Subtotal | \$25,920,720 | \$42,019 | \$70,510 | \$114,390 | \$73,105 | \$190,000 | \$302,031 |
| Reallocate Admin | | - | - | - | - | - | - |
| Functional Costs | \$25,920,720 | \$42,019 | \$70,510 | \$114,390 | \$73,105 | \$190,000 | \$302,031 |

County of Riverside
OMB A-87 Cost Allocation Plan

1 Building Depreciation
Schedule 1.4

Schedule of costs to be allocated (continued)

| | Amount | RV1005 Riverside CAC Annex | RV1019 Riverside EDA- FM Maintenance | RV 1044 Riverside Centre #A | RV 1045-1046 Riverside Centre #B-C | RV1058 + RV1065 Riverside Law Building | RV 1066 Gateway Office Building |
|---------------------------------------|--------------|----------------------------------|---|-----------------------------------|--|---|---------------------------------------|
| <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 | \$25,920,720 | \$634,582 | \$45,545 | \$953,355 | \$143,235 | \$2,576,029 | \$395,324 |
| Cost Adjustments Subtotal | \$25,920,720 | \$634,582 | \$45,545 | \$953,355 | \$143,235 | \$2,576,029 | \$395,324 |
| Reallocate Admin | | - | - | - | - | - | - |
| Functional Costs | \$25,920,720 | \$634,582 | \$45,545 | \$953,355 | \$143,235 | \$2,576,029 | \$395,324 |

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 6/21/2017

1 Building Depreciation
Schedule 1.4

Schedule of costs to be allocated (continued)

| | Amount | RV1078 Riverside County Innovation Center | SJ1403 San Jacinto Valley Animal Shelter Bldg. A | TM1501-1503 Temecula CAC |
|---------------------------------------|--------------|---|---|-----------------------------|
| <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 | \$25,920,720 | \$1,239,116 | \$148,721 | \$90,019 |
| Cost Adjustments Subtotal | \$25,920,720 | \$1,239,116 | \$148,721 | \$90,019 |
| Reallocate Admin | | - | - | - |
| Functional Costs | \$25,920,720 | \$1,239,116 | \$148,721 | \$90,019 |

Fiscal Year 2015/2016 Actual
For Use In Year 2017/2018

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 6/21/2017

1 Building Depreciation
Schedule 1.5

Service to Service Costs

No Service to Service Costs

County of Riverside
OMB A-87 Cost Allocation Plan

1 Building Depreciation
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 | 1,971 | 0.016% | \$1,971 | - | \$1,971 | - | \$1,971 |
| 72001 EDA FM - Admin | 17,671 | 0.147% | \$17,671 | - | \$17,671 | - | \$17,671 |
| 72007 EDA Parking | 543,972 | 4.518% | \$543,972 | - | \$543,972 | - | \$543,972 |
| 12001 Assessor | 157,174 | 1.305% | \$157,174 | - | \$157,174 | - | \$157,174 |
| 22200-19201 Fair And National Date Fest | 129,409 | 1.075% | \$129,409 | - | \$129,409 | - | \$129,409 |
| 22001 District Attorney | 40,844 | 0.339% | \$40,844 | - | \$40,844 | - | \$40,844 |
| 24001 Public Defender | 16,031 | 0.133% | \$16,031 | - | \$16,031 | - | \$16,031 |
| 25003 Sheriff Patrol | 2,267,304 | 18.830% | \$2,267,304 | - | \$2,267,304 | - | \$2,267,304 |
| 25004 Sheriff Corrections | 3,484,988 | 28.943% | \$3,484,988 | - | \$3,484,988 | - | \$3,484,988 |
| 25007 Ben Clark Training Center | 192,661 | 1.600% | \$192,661 | - | \$192,661 | - | \$192,661 |
| 25010 Sheriff Coroner | 3,875 | 0.032% | \$3,875 | - | \$3,875 | - | \$3,875 |
| 37200-26001 Juvenile Hall | 409,806 | 3.403% | \$409,806 | - | \$409,806 | - | \$409,806 |
| 26002 Probation | 130,883 | 1.087% | \$130,883 | - | \$130,883 | - | \$130,883 |
| 27002 Fire Protection | 1,222,313 | 10.151% | \$1,222,313 | - | \$1,222,313 | - | \$1,222,313 |
| 28001 Agricultural Commisioner | 889 | 0.007% | \$889 | - | \$889 | - | \$889 |
| 20000-31301 Transportation | 43,200 | 0.359% | \$43,200 | - | \$43,200 | - | \$43,200 |
| 41002 RUHS- Behavioral Health Treatment | 1,066,668 | 8.859% | \$1,066,668 | - | \$1,066,668 | - | \$1,066,668 |
| 42001 RUHS- Public Health | 368,272 | 3.059% | \$368,272 | - | \$368,272 | - | \$368,272 |
| 42006 Animal Control Services | 1,007,644 | 8.369% | \$1,007,644 | - | \$1,007,644 | - | \$1,007,644 |
| 65730-51001 DPSS Administration | 218,213 | 1.812% | \$218,213 | - | \$218,213 | - | \$218,213 |
| 54001 Veterans Services | 13,164 | 0.109% | \$13,164 | - | \$13,164 | - | \$13,164 |
| 47200-72002 EDA-Custodial Services | 10,223 | 0.085% | \$10,223 | - | \$10,223 | - | \$10,223 |
| 47210-72003 EDA-Maintenance Services | 45,913 | 0.381% | \$45,913 | - | \$45,913 | - | \$45,913 |
| 47220-72004 EDA-Real Estate | 44,357 | 0.368% | \$44,357 | - | \$44,357 | - | \$44,357 |
| 45300-73005 Fleet Services | 461,316 | 3.831% | \$461,316 | - | \$461,316 | - | \$461,316 |
| 900101-915301 Various CSAs | 142,017 | 1.179% | \$142,017 | - | \$142,017 | - | \$142,017 |
| Subtotals | 12,040,778 | 100.000% | \$12,040,778 | - | \$12,040,778 | - | \$12,040,778 |
| Direct Billed | | | | | | - | - |
| Total Full Functional Cost | | | | | \$12,040,778 | | \$12,040,778 |

Allocation Basis: Direct Building Cost

County of Riverside
OMB A-87 Cost Allocation Plan

1 Building Depreciation
Schedule 1.6.2

Detail Allocations - BA101 Banning CAC

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|-----------------------------------|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|---------|
| 22001 District Attorney | 3,841 | 18.500% | \$1,444 | - | \$1,444 | - | \$1,444 |
| 24001 Public Defender | 847 | 4.080% | \$318 | - | \$318 | - | \$318 |
| 26002 Probation | 3,777 | 18.192% | \$1,420 | - | \$1,420 | - | \$1,420 |
| 00 All Other | 12,297 | 59.228% | \$4,623 | - | \$4,623 | - | \$4,623 |
| Subtotals | 20,762 | 100.000% | \$7,806 | - | \$7,806 | - | \$7,806 |
| Direct Billed | | | | | | - | - |
| Total Full Functional Cost | | | | | \$7,806 | | \$7,806 |

Allocation Basis: Square Footage Per Department

County of Riverside
OMB A-87 Cost Allocation Plan

1 Building Depreciation
Schedule 1.6.3

Detail Allocations - BA170 Banning CAC West

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|--------------------------------------|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|----------|
| 25003 Sheriff Patrol | 5,836 | 43.979% | \$4,440 | - | \$4,440 | - | \$4,440 |
| 47210-72003 EDA-Maintenance Services | 183 | 1.379% | \$139 | - | \$139 | - | \$139 |
| 00 All Other | 7,251 | 54.642% | \$5,517 | - | \$5,517 | - | \$5,517 |
| Subtotals | 13,270 | 100.000% | \$10,096 | - | \$10,096 | - | \$10,096 |
| Direct Billed | | | | | | - | - |
| Total Full Functional Cost | | | | | \$10,096 | | \$10,096 |

Allocation Basis: Square Footage Per Department

County of Riverside
OMB A-87 Cost Allocation Plan

1 Building Depreciation
Schedule 1.6.4

Detail Allocations - BL301 Blythe Sheriff Station/Jail

| 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 Corrections | 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
OMB A-87 Cost Allocation Plan

1 Building Depreciation
Schedule 1.6.5

Detail Allocations - BL316 Blythe CAC B

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|-----------------------------------|---------------------|-----------------------|-----------------|---------------|--------------------------|----------------|-----------------|
| 22001 District Attorney | 4,950 | 33.259% | \$28,495 | - | \$28,495 | - | \$28,495 |
| 24001 Public Defender | 2,977 | 20.003% | \$17,137 | - | \$17,137 | - | \$17,137 |
| 26002 Probation | 5,656 | 38.003% | \$32,559 | - | \$32,559 | - | \$32,559 |
| 00 All Other | 1,300 | 8.735% | \$7,483 | - | \$7,483 | - | \$7,483 |
| Subtotals | 14,883 | 100.000% | \$85,674 | - | \$85,674 | - | \$85,674 |
| Direct Billed | | | | | | - | - |
| Total Full Functional Cost | | | | | \$85,674 | | \$85,674 |

Allocation Basis: Square Footage Per Department

County of Riverside
OMB A-87 Cost Allocation Plan

1 Building Depreciation
Schedule 1.6.6

Detail Allocations - BL317 Blythe CAC C

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|--|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|----------|
| 10001 Board of Supervisors | 721 | 5.567% | \$4,107 | - | \$4,107 | - | \$4,107 |
| 12002 County Clerk-Recorder | 1,933 | 14.925% | \$11,011 | - | \$11,011 | - | \$11,011 |
| 23001 Riv Co Dep of Child Supt Svcs | 1,695 | 13.088% | \$9,655 | - | \$9,655 | - | \$9,655 |
| 28001 Agricultural Commisioner | 2,833 | 21.875% | \$16,137 | - | \$16,137 | - | \$16,137 |
| 42004 Environmental Health | 1,340 | 10.347% | \$7,633 | - | \$7,633 | - | \$7,633 |
| 21050-52002 DCA-Local Initiative Program | 101 | 0.780% | \$575 | - | \$575 | - | \$575 |
| 63001 Cooperative Extension | 2,428 | 18.748% | \$13,830 | - | \$13,830 | - | \$13,830 |
| 47200-72002 EDA-Custodial Services | 265 | 2.046% | \$1,510 | - | \$1,510 | - | \$1,510 |
| 47210-72003 EDA-Maintenance Services | 1,214 | 9.374% | \$6,915 | - | \$6,915 | - | \$6,915 |
| 00 All Other | 421 | 3.251% | \$2,398 | - | \$2,398 | - | \$2,398 |
| Subtotals | 12,951 | 100.000% | \$73,772 | - | \$73,772 | - | \$73,772 |
| Direct Billed | | | | | | - | - |
| Total Full Functional Cost | | | | | \$73,772 | | \$73,772 |

Allocation Basis: Square Footage per Department

County of Riverside
OMB A-87 Cost Allocation Plan

1 Building Depreciation
Schedule 1.6.7

Detail Allocations - CB3108 Hadley's Warehouse

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|-----------------------------------|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|----------|
| 22001 District Attorney | 7,425 | 15.681% | \$6,542 | - | \$6,542 | - | \$6,542 |
| 00 All Other | 39,925 | 84.319% | \$35,179 | - | \$35,179 | - | \$35,179 |
| Subtotals | 47,350 | 100.000% | \$41,721 | - | \$41,721 | - | \$41,721 |
| Direct Billed | | | | | | - | - |
| Total Full Functional Cost | | | | | \$41,721 | | \$41,721 |

Allocation Basis: Square Footage per Department

County of Riverside
OMB A-87 Cost Allocation Plan

1 Building Depreciation
Schedule 1.6.8

Detail Allocations - CR403 Corona CAC

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|-----------------------------------|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|----------------|
| 24001 Public Defender | 137 | 0.291% | \$26 | - | \$26 | - | \$26 |
| 25005 Sheriff Court Services | 747 | 1.587% | \$140 | - | \$140 | - | \$140 |
| 26002 Probation | 6,355 | 13.501% | \$1,190 | - | \$1,190 | - | \$1,190 |
| 42001 RUHS- Public Health | 778 | 1.653% | \$146 | - | \$146 | - | \$146 |
| 00 All Other | 39,052 | 82.968% | \$7,314 | - | \$7,314 | - | \$7,314 |
| Subtotals | 47,069 | 100.000% | \$8,816 | - | \$8,816 | - | \$8,816 |
| Direct Billed | | | | | | - | - |
| Total Full Functional Cost | | | | | \$8,816 | | \$8,816 |

Allocation Basis: Square Footage Per Department

County of Riverside
OMB A-87 Cost Allocation Plan

1 Building Depreciation
Schedule 1.6.9

Detail Allocations - HM602-603 Hemet CAC

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|-------------------------------------|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|----------------|
| 12001 Assessor | 5,732 | 40.566% | \$1,654 | - | \$1,654 | - | \$1,654 |
| 23001 Riv Co Dep of Child Supt Svcs | 1,339 | 9.476% | \$386 | - | \$386 | - | \$386 |
| 42001 RUHS- Public Health | 948 | 6.709% | \$274 | - | \$274 | - | \$274 |
| 00 All Other | 6,111 | 43.248% | \$1,763 | - | \$1,763 | - | \$1,763 |
| Subtotals | 14,130 | 100.000% | \$4,077 | - | \$4,077 | - | \$4,077 |
| Direct Billed | | | | | | - | - |
| Total Full Functional Cost | | | | | \$4,077 | | \$4,077 |

Allocation Basis: Square Footage Per Department

County of Riverside
OMB A-87 Cost Allocation Plan

1 Building Depreciation
Schedule 1.6.10

Detail Allocations - HM618 Hemet Service Center

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|-----------------------------------|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|----------|
| 10001 Board of Supervisors | 1,620 | 12.230% | \$6,856 | - | \$6,856 | - | \$6,856 |
| 47220-72004 EDA-Real Estate | 10,547 | 79.624% | \$44,635 | - | \$44,635 | - | \$44,635 |
| 00 All Other | 1,079 | 8.146% | \$4,566 | - | \$4,566 | - | \$4,566 |
| Subtotals | 13,246 | 100.000% | \$56,057 | - | \$56,057 | - | \$56,057 |
| Direct Billed | | | | | | - | - |
| Total Full Functional Cost | | | | | \$56,057 | | \$56,057 |

Allocation Basis: Rent is paid to EDA Real Estate. County department portion charged to EDA Real Estate except Bd of Sup.

County of Riverside
OMB A-87 Cost Allocation Plan

1 Building Depreciation
Schedule 1.6.11

Detail Allocations - IN707 Fair and Date Festival Maintenance/Livestock

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|---|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|----------|
| 22200-19201 Fair And National Date Fest | 39,082 | 74.727% | \$10,600 | - | \$10,600 | - | \$10,600 |
| 47200-72002 EDA-Custodial Services | 4,272 | 8.168% | \$1,159 | - | \$1,159 | - | \$1,159 |
| 47210-72003 EDA-Maintenance Services | 8,946 | 17.105% | \$2,426 | - | \$2,426 | - | \$2,426 |
| Subtotals | 52,300 | 100.000% | \$14,185 | - | \$14,185 | - | \$14,185 |
| Direct Billed | | | | | | - | - |
| Total Full Functional Cost | | | | | \$14,185 | | \$14,185 |

Allocation Basis: Square Footage Per Department

County of Riverside
OMB A-87 Cost Allocation Plan

1 Building Depreciation
Schedule 1.6.12

Detail Allocations - IN 735 44199 Monroe Street

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|-----------------------------------|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|-----------|
| 47220-72004 EDA-Real Estate | 100,964 | 94.829% | \$308,389 | - | \$308,389 | - | \$308,389 |
| 00 All Other | 5,505 | 5.171% | \$16,815 | - | \$16,815 | - | \$16,815 |
| Subtotals | 106,469 | 100.000% | \$325,204 | - | \$325,204 | - | \$325,204 |
| Direct Billed | | | | | | - | - |
| Total Full Functional Cost | | | | | \$325,204 | | \$325,204 |

Allocation Basis: Rent is paid to EDA Real Estate. County department portion changed to EDA Real Estate.

County of Riverside
OMB A-87 Cost Allocation Plan

1 Building Depreciation
Schedule 1.6.13

Detail Allocations - IN738 Vanir Arabia #1

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|-------------------------------------|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|-----------|
| 23001 Riv Co Dep of Child Supt Svcs | 26,000 | 76.471% | \$111,324 | - | \$111,324 | - | \$111,324 |
| 42004 Environmental Health | 8,000 | 23.529% | \$34,253 | - | \$34,253 | - | \$34,253 |
| Subtotals | 34,000 | 100.000% | \$145,577 | - | \$145,577 | - | \$145,577 |
| Direct Billed | | | | | | - | - |
| Total Full Functional Cost | | | | | \$145,577 | | \$145,577 |

Allocation Basis: Square Footage per Department

County of Riverside
OMB A-87 Cost Allocation Plan

1 Building Depreciation
Schedule 1.6.14

Detail Allocations - IN781 Indio Law Building

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|-----------------------------------|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|-----------|
| 15001 County Counsel | 1,668 | 1.787% | \$13,249 | - | \$13,249 | - | \$13,249 |
| 22001 District Attorney | 55,873 | 59.860% | \$443,802 | - | \$443,802 | - | \$443,802 |
| 24001 Public Defender | 27,622 | 29.593% | \$219,403 | - | \$219,403 | - | \$219,403 |
| 00 All Other | 8,177 | 8.760% | \$64,950 | - | \$64,950 | - | \$64,950 |
| Subtotals | 93,340 | 100.000% | \$741,404 | - | \$741,404 | - | \$741,404 |
| Direct Billed | | | | | | - | - |
| Total Full Functional Cost | | | | | \$741,404 | | \$741,404 |

Allocation Basis: Square Footage per Department

County of Riverside
OMB A-87 Cost Allocation Plan

1 Building Depreciation
Schedule 1.6.15

Detail Allocations - ME2004 Mecca Clinic

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|---|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|-----------|
| 41002 RUHS- Behavioral Health Treatment | 1,297 | 5.756% | \$7,799 | - | \$7,799 | - | \$7,799 |
| 42001 RUHS- Public Health | 4,574 | 20.300% | \$27,506 | - | \$27,506 | - | \$27,506 |
| 42007 RUHS- Ambulatory Care | 11,120 | 49.352% | \$66,870 | - | \$66,870 | - | \$66,870 |
| 65730-51001 DPSS Administration | 3,473 | 15.414% | \$20,885 | - | \$20,885 | - | \$20,885 |
| 00 All Other | 2,068 | 9.178% | \$12,436 | - | \$12,436 | - | \$12,436 |
| Subtotals | 22,532 | 100.000% | \$135,496 | - | \$135,496 | - | \$135,496 |
| Direct Billed | | | | | | - | - |
| Total Full Functional Cost | | | | | \$135,496 | | \$135,496 |

Allocation Basis: Square Footage Per Department

County of Riverside
OMB A-87 Cost Allocation Plan

1 Building Depreciation
Schedule 1.6.16

Detail Allocations - ME2007 Mecca Library and Sheriff Station

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|-------------------------------------|---------------------|-----------------------|------------------|---------------|--------------------------|----------------|------------------|
| 10001 Board of Supervisors | 135 | 1.190% | \$1,364 | - | \$1,364 | - | \$1,364 |
| 21200-19007 EDA/County Free Library | 5,943 | 52.384% | \$60,040 | - | \$60,040 | - | \$60,040 |
| 25003 Sheriff Patrol | 4,052 | 35.716% | \$40,936 | - | \$40,936 | - | \$40,936 |
| 00 All Other | 1,215 | 10.710% | \$12,275 | - | \$12,275 | - | \$12,275 |
| Subtotals | 11,345 | 100.000% | \$114,614 | - | \$114,614 | - | \$114,614 |
| Direct Billed | | | | | | - | - |
| Total Full Functional Cost | | | | | \$114,614 | | \$114,614 |

Allocation Basis: Square Footage Per Department

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 6/21/2017

1 Building Depreciation
Schedule 1.6.17

Detail Allocations - MU1301- 1306, MU1309, MU1311-1316

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|-----------------------------------|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|-------------|
| 25004 Sheriff Corrections | 1,683,625 | 71.902% | \$1,683,625 | - | \$1,683,625 | - | \$1,683,625 |
| 37200-26001 Juvenile Hall | 654,778 | 27.963% | \$654,778 | - | \$654,778 | - | \$654,778 |
| 45300-73005 Fleet Services | 3,165 | 0.135% | \$3,165 | - | \$3,165 | - | \$3,165 |
| Subtotals | 2,341,568 | 100.000% | \$2,341,568 | - | \$2,341,568 | - | \$2,341,568 |
| Direct Billed | | | | | | - | - |
| Total Full Functional Cost | | | | | \$2,341,568 | | \$2,341,568 |

Allocation Basis: Building Depreciation Per Department based on Square Footage Per Department

County of Riverside
OMB A-87 Cost Allocation Plan

1 Building Depreciation
Schedule 1.6.18

Detail Allocations - MU1307

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|-----------------------------------|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|-----------|
| 25004 Sheriff Corrections | 248,923 | 78.498% | \$85,887 | - | \$85,887 | - | \$85,887 |
| 37200-26001 Juvenile Hall | 62,262 | 19.634% | \$21,482 | - | \$21,482 | - | \$21,482 |
| 20000-31301 Transportation | 3,780 | 1.192% | \$1,304 | - | \$1,304 | - | \$1,304 |
| 45300-73005 Fleet Services | 2,144 | 0.676% | \$740 | - | \$740 | - | \$740 |
| Subtotals | 317,109 | 100.000% | \$109,413 | - | \$109,413 | - | \$109,413 |
| Direct Billed | | | | | | - | - |
| Total Full Functional Cost | | | | | \$109,413 | | \$109,413 |

Allocation Basis: Building Depreciation per Department based on Square Footage per Department

County of Riverside
OMB A-87 Cost Allocation Plan

1 Building Depreciation
Schedule 1.6.19

Detail Allocations - MU1319 French Valley Fire Station

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|-----------------------------------|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|----------|
| 22100-19107 County Airports | 100 | 1.351% | \$235 | - | \$235 | - | \$235 |
| 27002 Fire Protection | 7,300 | 98.649% | \$17,159 | - | \$17,159 | - | \$17,159 |
| Subtotals | 7,400 | 100.000% | \$17,394 | - | \$17,394 | - | \$17,394 |
| Direct Billed | | | | | | - | - |
| Total Full Functional Cost | | | | | \$17,394 | | \$17,394 |

Allocation Basis: Square Footage per Department

County of Riverside
OMB A-87 Cost Allocation Plan

1 Building Depreciation
Schedule 1.6.20

Detail Allocations - MU1326 French Valley Airport

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|-----------------------------------|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|-------|
| 10001 Board of Supervisors | 3,183 | 25.472% | - | - | - | - | - |
| 22100-19107 County Airports | 442 | 3.537% | - | - | - | - | - |
| 31401 Code Enforcement | 3,258 | 26.072% | - | - | - | - | - |
| 00 All Other | 5,613 | 44.918% | - | - | - | - | - |
| Subtotals | 12,496 | 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 Depreciation
Schedule 1.6.21

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% | \$105,310 | - | \$105,310 | - | \$105,310 |
| 25011 Sheriff -Public Administrator | 7,338 | 20.001% | \$26,329 | - | \$26,329 | - | \$26,329 |
| Subtotals | 36,688 | 100.000% | \$131,639 | - | \$131,639 | - | \$131,639 |
| Direct Billed | | | | | | - | - |
| Total Full Functional Cost | | | | | \$131,639 | | \$131,639 |

Allocation Basis: Square Footage Per Department

County of Riverside
OMB A-87 Cost Allocation Plan

1 Building Depreciation
Schedule 1.6.22

Detail Allocations - PR831 Mead Valley Community Center

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|-----------------------------------|---------------------|-----------------------|------------------|---------------|--------------------------|----------------|------------------|
| 31401 Code Enforcement | 335 | 0.759% | \$3,312 | - | \$3,312 | - | \$3,312 |
| 65730-51001 DPSS Administration | 7,023 | 15.912% | \$69,440 | - | \$69,440 | - | \$69,440 |
| 00 All Other | 36,778 | 83.329% | \$363,645 | - | \$363,645 | - | \$363,645 |
| Subtotals | 44,136 | 100.000% | \$436,398 | - | \$436,398 | - | \$436,398 |
| Direct Billed | | | | | | - | - |
| Total Full Functional Cost | | | | | \$436,398 | | \$436,398 |

Allocation Basis: Square Footage Per Department

County of Riverside
OMB A-87 Cost Allocation Plan

1 Building Depreciation
Schedule 1.6.23

Detail Allocations - RV 901 Riverside Historical Courthouse

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|-----------------------------------|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|-----------|
| 25005 Sheriff Court Services | 617 | 0.449% | \$3,589 | - | \$3,589 | - | \$3,589 |
| 00 All Other | 136,724 | 99.551% | \$795,299 | - | \$795,299 | - | \$795,299 |
| Subtotals | 137,341 | 100.000% | \$798,888 | - | \$798,888 | - | \$798,888 |
| Direct Billed | | | | | | - | - |
| Total Full Functional Cost | | | | | \$798,888 | | \$798,888 |

Allocation Basis: Square Footage Per Department

County of Riverside
OMB A-87 Cost Allocation Plan

1 Building Depreciation
Schedule 1.6.24

Detail Allocations - RV 904 Riverside Criminal Justice Building

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|-----------------------------------|---------------------|-----------------------|-----------------|---------------|--------------------------|----------------|-----------------|
| 25001 Sheriff Administration | 23,356 | 32.880% | \$6,346 | - | \$6,346 | - | \$6,346 |
| 25002 Sheriff Support | 25,768 | 36.276% | \$7,002 | - | \$7,002 | - | \$7,002 |
| 25003 Sheriff Patrol | 5,033 | 7.085% | \$1,368 | - | \$1,368 | - | \$1,368 |
| 25004 Sheriff Corrections | 6,429 | 9.051% | \$1,747 | - | \$1,747 | - | \$1,747 |
| 25005 Sheriff Court Services | 9,602 | 13.517% | \$2,609 | - | \$2,609 | - | \$2,609 |
| 00 All Other | 846 | 1.191% | \$230 | - | \$230 | - | \$230 |
| Subtotals | 71,034 | 100.000% | \$19,301 | - | \$19,301 | - | \$19,301 |
| Direct Billed | | | | | | - | - |
| Total Full Functional Cost | | | | | \$19,301 | | \$19,301 |

Allocation Basis: Cost per Department

County of Riverside
OMB A-87 Cost Allocation Plan

1 Building Depreciation
Schedule 1.6.25

Detail Allocations - RV 905 Riverside CAC

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|---|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|-----------|
| 13001 Auditor-Controller | 78,418 | 18.730% | \$78,418 | - | \$78,418 | - | \$78,418 |
| 13002 Audits and Specialized Accounting | 242 | 0.058% | \$242 | - | \$242 | - | \$242 |
| 13003 Payroll | 19,063 | 4.553% | \$19,063 | - | \$19,063 | - | \$19,063 |
| 11301 Human Resources | 162,235 | 38.750% | \$162,235 | - | \$162,235 | - | \$162,235 |
| 10002 Assessment Appeals Board | 240 | 0.057% | \$240 | - | \$240 | - | \$240 |
| 12001 Assessor | 137,733 | 32.898% | \$137,733 | - | \$137,733 | - | \$137,733 |
| 12002 County Clerk-Recorder | 409 | 0.098% | \$409 | - | \$409 | - | \$409 |
| 33600-12004 CREST | 66 | 0.016% | \$66 | - | \$66 | - | \$66 |
| 14001 Treasurer-Tax Collector | 9,334 | 2.229% | \$9,334 | - | \$9,334 | - | \$9,334 |
| 25006 CAC Security | 60 | 0.014% | \$60 | - | \$60 | - | \$60 |
| 27002 Fire Protection | 754 | 0.180% | \$754 | - | \$754 | - | \$754 |
| 28001 Agricultural Commisioner | 502 | 0.120% | \$502 | - | \$502 | - | \$502 |
| 20200-31002 TLMA Administrative Services | 1,225 | 0.293% | \$1,225 | - | \$1,225 | - | \$1,225 |
| 20200-31003 Consolidated Counter Services | 407 | 0.097% | \$407 | - | \$407 | - | \$407 |
| 20250-31101 Building & Safety | 965 | 0.230% | \$965 | - | \$965 | - | \$965 |
| 31201 Planning | 794 | 0.190% | \$794 | - | \$794 | - | \$794 |
| 20000-31301 Transportation | 885 | 0.211% | \$885 | - | \$885 | - | \$885 |
| 20260-31302 Surveyor | 357 | 0.085% | \$357 | - | \$357 | - | \$357 |
| 31401 Code Enforcement | 443 | 0.106% | \$443 | - | \$443 | - | \$443 |
| 47210-72003 EDA-Maintenance Services | 638 | 0.152% | \$638 | - | \$638 | - | \$638 |
| 45500-74001 Information Technology | 1,331 | 0.318% | \$1,331 | - | \$1,331 | - | \$1,331 |
| 00 All Other | 2,571 | 0.614% | \$2,571 | - | \$2,571 | - | \$2,571 |
| Subtotals | 418,672 | 100.000% | \$418,672 | - | \$418,672 | - | \$418,672 |
| Direct Billed | | | | | | - | - |
| Total Full Functional Cost | | | | | \$418,672 | | \$418,672 |

Allocation Basis: Direct Building Use Cost per department

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 6/21/2017

1 Building Depreciation
Schedule 1.6.26

Detail Allocations - RV 908-911 Communications Center

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|---|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|-----------|
| 25002 Sheriff Support | 14,155 | 42.515% | \$85,888 | - | \$85,888 | - | \$85,888 |
| 45520-74006 RCIT Communications Solutions | 18,627 | 55.947% | \$113,022 | - | \$113,022 | - | \$113,022 |
| 00 All Other | 512 | 1.538% | \$3,107 | - | \$3,107 | - | \$3,107 |
| Subtotals | 33,294 | 100.000% | \$202,017 | - | \$202,017 | - | \$202,017 |
| Direct Billed | | | | | | - | - |
| Total Full Functional Cost | | | | | \$202,017 | | \$202,017 |

Allocation Basis: Square Footage Per Department

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 6/21/2017

1 Building Depreciation
Schedule 1.6.27

Detail Allocations - RV917 DPSS Client Services

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|-----------------------------------|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|-----------|
| 24001 Public Defender | 22,645 | 26.312% | \$34,643 | - | \$34,643 | - | \$34,643 |
| 65730-51001 DPSS Administration | 63,420 | 73.688% | \$97,023 | - | \$97,023 | - | \$97,023 |
| Subtotals | 86,065 | 100.000% | \$131,666 | - | \$131,666 | - | \$131,666 |
| Direct Billed | | | | | | - | - |
| Total Full Functional Cost | | | | | \$131,666 | | \$131,666 |

Allocation Basis: Direct Building Use Cost per Department

County of Riverside
OMB A-87 Cost Allocation Plan

1 Building Depreciation
Schedule 1.6.28

Detail Allocations - RV919 9990 County Farm Road

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|---|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|-----------|
| 41002 RUHS- Behavioral Health Treatment | 12,819 | 25.000% | \$37,083 | - | \$37,083 | - | \$37,083 |
| 40050-43001 RUHS - Medical Center | 38,458 | 75.000% | \$111,252 | - | \$111,252 | - | \$111,252 |
| Subtotals | 51,277 | 100.000% | \$148,335 | - | \$148,335 | - | \$148,335 |
| Direct Billed | | | | | | - | - |
| Total Full Functional Cost | | | | | \$148,335 | | \$148,335 |

Allocation Basis: Direct Building Use Cost per Department

County of Riverside
OMB A-87 Cost Allocation Plan

1 Building Depreciation
Schedule 1.6.29

Detail Allocations - RV 922 Riverside Health Administration

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|-----------------------------------|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|-----------|
| 42001 RUHS- Public Health | 54,626 | 65.218% | \$68,344 | - | \$68,344 | - | \$68,344 |
| 42004 Environmental Health | 23,097 | 27.576% | \$28,897 | - | \$28,897 | - | \$28,897 |
| 00 All Other | 6,036 | 7.206% | \$7,552 | - | \$7,552 | - | \$7,552 |
| Subtotals | 83,759 | 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 Depreciation
Schedule 1.6.30

Detail Allocations - RV 924 Riverside Central Plant

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|---|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|-----------|
| 24001 Public Defender | 22,645 | 7.056% | \$12,702 | - | \$12,702 | - | \$12,702 |
| 41002 RUHS- Behavioral Health Treatment | 33,002 | 10.283% | \$18,511 | - | \$18,511 | - | \$18,511 |
| 42001 RUHS- Public Health | 54,626 | 17.021% | \$30,641 | - | \$30,641 | - | \$30,641 |
| 42004 Environmental Health | 23,097 | 7.197% | \$12,956 | - | \$12,956 | - | \$12,956 |
| 40050-43001 RUHS - Medical Center | 38,458 | 11.983% | \$21,572 | - | \$21,572 | - | \$21,572 |
| 65730-51001 DPSS Administration | 138,420 | 43.131% | \$77,642 | - | \$77,642 | - | \$77,642 |
| 47210-72003 EDA-Maintenance Services | 3,866 | 1.205% | \$2,169 | - | \$2,169 | - | \$2,169 |
| 45300-73005 Fleet Services | 568 | 0.177% | \$319 | - | \$319 | - | \$319 |
| 45500-74001 Information Technology | 210 | 0.065% | \$118 | - | \$118 | - | \$118 |
| 00 All Other | 6,035 | 1.880% | \$3,385 | - | \$3,385 | - | \$3,385 |
| Subtotals | 320,927 | 100.000% | \$180,014 | - | \$180,014 | - | \$180,014 |
| Direct Billed | | | | | | - | - |
| Total Full Functional Cost | | | | | \$180,014 | | \$180,014 |

Allocation Basis: Square Footage Per Department

County of Riverside
OMB A-87 Cost Allocation Plan

1 Building Depreciation
Schedule 1.6.31

Detail Allocations - RV 925 Riverside Facilities Management

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|---|---------------------|-----------------------|-----------------|---------------|--------------------------|----------------|-----------------|
| 72001 EDA FM - Admin | 11,738 | 36.409% | \$15,299 | - | \$15,299 | - | \$15,299 |
| 21100-19001 AgencyAdministration | 3,644 | 11.303% | \$4,749 | - | \$4,749 | - | \$4,749 |
| 21550-19003 Workforce Development | 2,891 | 8.967% | \$3,768 | - | \$3,768 | - | \$3,768 |
| 21200-19007 EDA/County Free Library | 285 | 0.884% | \$371 | - | \$371 | - | \$371 |
| 22100-19107 County Airports | 783 | 2.429% | \$1,021 | - | \$1,021 | - | \$1,021 |
| 22200-19201 Fair And National Date Fest | 441 | 1.368% | \$575 | - | \$575 | - | \$575 |
| 19301 Edward Dean Museum | 181 | 0.561% | \$236 | - | \$236 | - | \$236 |
| 900101-915301 Various CSAs | 608 | 1.886% | \$792 | - | \$792 | - | \$792 |
| 00 All Other | 11,668 | 36.192% | \$15,208 | - | \$15,208 | - | \$15,208 |
| Subtotals | 32,239 | 100.000% | \$42,019 | - | \$42,019 | - | \$42,019 |
| Direct Billed | | | | | | - | - |
| Total Full Functional Cost | | | | | \$42,019 | | \$42,019 |

Allocation Basis: Square Footage per Department

County of Riverside
OMB A-87 Cost Allocation Plan

1 Building Depreciation
Schedule 1.6.32

Detail Allocations - RV927 Riverside Health Clinic

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|-----------------------------------|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|----------|
| 42001 RUHS- Public Health | 8,611 | 39.466% | \$27,827 | - | \$27,827 | - | \$27,827 |
| 40050-43001 RUHS - Medical Center | 620 | 2.842% | \$2,004 | - | \$2,004 | - | \$2,004 |
| 00 All Other | 12,588 | 57.693% | \$40,679 | - | \$40,679 | - | \$40,679 |
| Subtotals | 21,819 | 100.000% | \$70,510 | - | \$70,510 | - | \$70,510 |
| Direct Billed | | | | | | - | - |
| Total Full Functional Cost | | | | | \$70,510 | | \$70,510 |

Allocation Basis: Square Footage per Department

County of Riverside
OMB A-87 Cost Allocation Plan

1 Building Depreciation
Schedule 1.6.33

Detail Allocations - RV 990 3021 Franklin Avenue

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|-------------------------------------|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|-----------|
| 21200-19007 EDA/County Free Library | 15,040 | 13.148% | \$15,040 | - | \$15,040 | - | \$15,040 |
| 26002 Probation | 37,298 | 32.606% | \$37,298 | - | \$37,298 | - | \$37,298 |
| 65730-51001 DPSS Administration | 10,757 | 9.404% | \$10,757 | - | \$10,757 | - | \$10,757 |
| 00 All Other | 51,295 | 44.842% | \$51,295 | - | \$51,295 | - | \$51,295 |
| Subtotals | 114,390 | 100.000% | \$114,390 | - | \$114,390 | - | \$114,390 |
| Direct Billed | | | | | | - | - |
| Total Full Functional Cost | | | | | \$114,390 | | \$114,390 |

Allocation Basis: Direct Building Cost per Department

County of Riverside
OMB A-87 Cost Allocation Plan

1 Building Depreciation
Schedule 1.6.34

Detail Allocations - RV 995 5950 Wilderness Avenue

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|---|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|----------|
| 45100-12003 Records Mgmt & Archives Program | 22,325 | 45.836% | \$33,509 | - | \$33,509 | - | \$33,509 |
| 00 All Other | 26,381 | 54.164% | \$39,596 | - | \$39,596 | - | \$39,596 |
| 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 Depreciation
Schedule 1.6.35

Detail Allocations - RV 996 4075 Main Street

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|--|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|-----------|
| 00 All Other | 74,552 | 100.000% | \$190,000 | - | \$190,000 | - | \$190,000 |
| Subtotals | 74,552 | 100.000% | \$190,000 | - | \$190,000 | - | \$190,000 |
| Direct Billed | | | | | | - | - |
| Total Full Functional Cost | | | | | \$190,000 | | \$190,000 |
| Allocation Basis: Square Footage Per Department | | | | | | | |

County of Riverside
OMB A-87 Cost Allocation Plan

1 Building Depreciation
Schedule 1.6.36

Detail Allocations - RV1001 Bankruptcy Court

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|--------------------------------------|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|-----------|
| 47210-72003 EDA-Maintenance Services | 175 | 0.206% | \$624 | - | \$624 | - | \$624 |
| 00 All Other | 84,571 | 99.794% | \$301,407 | - | \$301,407 | - | \$301,407 |
| Subtotals | 84,746 | 100.000% | \$302,031 | - | \$302,031 | - | \$302,031 |
| Direct Billed | | | | | | - | - |
| Total Full Functional Cost | | | | | \$302,031 | | \$302,031 |

Allocation Basis: Square Footage per Department

County of Riverside
OMB A-87 Cost Allocation Plan

1 Building Depreciation
Schedule 1.6.37

Detail Allocations - RV1005 Riverside CAC Annex

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|--|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|-----------|
| 11001 County Executive Office | 19,270 | 18.158% | \$115,230 | - | \$115,230 | - | \$115,230 |
| 10001 Board of Supervisors | 43,146 | 40.657% | \$258,002 | - | \$258,002 | - | \$258,002 |
| 25006 CAC Security | 713 | 0.672% | \$4,264 | - | \$4,264 | - | \$4,264 |
| 20200-31002 TLMA Administrative Services | 302 | 0.285% | \$1,806 | - | \$1,806 | - | \$1,806 |
| 47200-72002 EDA-Custodial Services | 102 | 0.096% | \$610 | - | \$610 | - | \$610 |
| 47210-72003 EDA-Maintenance Services | 9,031 | 8.510% | \$54,003 | - | \$54,003 | - | \$54,003 |
| 45500-74001 Information Technology | 240 | 0.226% | \$1,435 | - | \$1,435 | - | \$1,435 |
| 00 All Other | 33,318 | 31.396% | \$199,233 | - | \$199,233 | - | \$199,233 |
| Subtotals | 106,122 | 100.000% | \$634,582 | - | \$634,582 | - | \$634,582 |
| Direct Billed | | | | | | - | - |
| Total Full Functional Cost | | | | | \$634,582 | | \$634,582 |

Allocation Basis: Square Footage Per Department

County of Riverside
OMB A-87 Cost Allocation Plan

1 Building Depreciation
Schedule 1.6.38

Detail Allocations - RV1019 Riverside EDA-FM Maintenance

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|--------------------------------------|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|----------|
| 47210-72003 EDA-Maintenance Services | 14,091 | 79.592% | \$36,250 | - | \$36,250 | - | \$36,250 |
| 900101-915301 Various CSAs | 3,613 | 20.408% | \$9,295 | - | \$9,295 | - | \$9,295 |
| Subtotals | 17,704 | 100.000% | \$45,545 | - | \$45,545 | - | \$45,545 |
| Direct Billed | | | | | | - | - |
| Total Full Functional Cost | | | | | \$45,545 | | \$45,545 |

Allocation Basis: Square Footage per Department

County of Riverside
OMB A-87 Cost Allocation Plan

1 Building Depreciation
Schedule 1.6.39

Detail Allocations - RV 1044 Riverside Centre #A

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|-----------------------------------|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|-----------|
| 47220-72004 EDA-Real Estate | 40,569 | 27.835% | \$265,367 | - | \$265,367 | - | \$265,367 |
| 00 All Other | 105,179 | 72.165% | \$687,988 | - | \$687,988 | - | \$687,988 |
| Subtotals | 145,748 | 100.000% | \$953,355 | - | \$953,355 | - | \$953,355 |
| Direct Billed | | | | | | - | - |
| Total Full Functional Cost | | | | | \$953,355 | | \$953,355 |

Allocation Basis: Rent is paid to EDA Real Estate. County portion charged to EDA Real Estate.

County of Riverside
OMB A-87 Cost Allocation Plan

1 Building Depreciation
Schedule 1.6.40

Detail Allocations - RV 1045-1046 Riverside Centre #B-C

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|-----------------------------------|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|-----------|
| 47220-72004 EDA-Real Estate | 11,183 | 50.987% | \$73,031 | - | \$73,031 | - | \$73,031 |
| 00 All Other | 10,750 | 49.013% | \$70,204 | - | \$70,204 | - | \$70,204 |
| Subtotals | 21,933 | 100.000% | \$143,235 | - | \$143,235 | - | \$143,235 |
| Direct Billed | | | | | | - | - |
| Total Full Functional Cost | | | | | \$143,235 | | \$143,235 |

Allocation Basis: Square Footage Per Department

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 6/21/2017

1 Building Depreciation
Schedule 1.6.41

Detail Allocations - RV1058 + RV1065 Riverside Law Building

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|-----------------------------------|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|-------------|
| 15001 County Counsel | 38,109 | 10.278% | \$264,771 | - | \$264,771 | - | \$264,771 |
| 22001 District Attorney | 294,555 | 79.443% | \$2,046,487 | - | \$2,046,487 | - | \$2,046,487 |
| 26007 Administration & Support | 38,109 | 10.278% | \$264,771 | - | \$264,771 | - | \$264,771 |
| Subtotals | 370,773 | 100.000% | \$2,576,029 | - | \$2,576,029 | - | \$2,576,029 |
| Direct Billed | | | | | | - | - |
| Total Full Functional Cost | | | | | \$2,576,029 | | \$2,576,029 |

Allocation Basis: Square Footage Per Department

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 6/21/2017

1 Building Depreciation
Schedule 1.6.42

Detail Allocations - RV 1066 Gateway Office Building

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|-----------------------------------|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|-----------|
| 47220-72004 EDA-Real Estate | 103,000 | 100.000% | \$395,324 | - | \$395,324 | - | \$395,324 |
| Subtotals | 103,000 | 100.000% | \$395,324 | - | \$395,324 | - | \$395,324 |
| Direct Billed | | | | | | - | - |
| Total Full Functional Cost | | | | | \$395,324 | | \$395,324 |

Allocation Basis: Rent is paid to EDA Real Estate. County Department portion charged to EDA Real Estate.

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 6/21/2017

1 Building Depreciation
Schedule 1.6.43

Detail Allocations - RV1078 Riverside County Innovation Center

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|------------------------------------|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|-------------|
| 45500-74001 Information Technology | 128,951 | 89.751% | \$1,112,122 | - | \$1,112,122 | - | \$1,112,122 |
| 00 All Other | 14,725 | 10.249% | \$126,994 | - | \$126,994 | - | \$126,994 |
| Subtotals | 143,676 | 100.000% | \$1,239,116 | - | \$1,239,116 | - | \$1,239,116 |
| Direct Billed | | | | | | - | - |
| Total Full Functional Cost | | | | | \$1,239,116 | | \$1,239,116 |

Allocation Basis: Square Footage Per Department

County of Riverside
OMB A-87 Cost Allocation Plan

1 Building Depreciation
Schedule 1.6.44

Detail Allocations - SJ1403 San Jacinto Valley Animal Shelter Bldg. A

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|--------------------------------------|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|-----------|
| 31401 Code Enforcement | 4,733 | 23.834% | \$35,446 | - | \$35,446 | - | \$35,446 |
| 42006 Animal Control Services | 14,964 | 75.355% | \$112,069 | - | \$112,069 | - | \$112,069 |
| 47210-72003 EDA-Maintenance Services | 161 | 0.811% | \$1,206 | - | \$1,206 | - | \$1,206 |
| Subtotals | 19,858 | 100.000% | \$148,721 | - | \$148,721 | - | \$148,721 |
| Direct Billed | | | | | - | | - |
| Total Full Functional Cost | | | | | \$148,721 | | \$148,721 |

Allocation Basis: Square Footage Per Department

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 6/21/2017

1 Building Depreciation
Schedule 1.6.45

Detail Allocations - TM1501-1503 Temecula CAC

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|---|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|----------|
| 12001 Assessor | 6,905 | 19.289% | \$17,364 | - | \$17,364 | - | \$17,364 |
| 26002 Probation | 3,909 | 10.920% | \$9,830 | - | \$9,830 | - | \$9,830 |
| 41002 RUHS- Behavioral Health Treatment | 5,149 | 14.383% | \$12,948 | - | \$12,948 | - | \$12,948 |
| 42001 RUHS- Public Health | 7,652 | 21.375% | \$19,242 | - | \$19,242 | - | \$19,242 |
| 47210-72003 EDA-Maintenance Services | 2,691 | 7.517% | \$6,767 | - | \$6,767 | - | \$6,767 |
| 45500-74001 Information Technology | 614 | 1.715% | \$1,544 | - | \$1,544 | - | \$1,544 |
| 00 All Other | 8,878 | 24.800% | \$22,325 | - | \$22,325 | - | \$22,325 |
| Subtotals | 35,798 | 100.000% | \$90,019 | - | \$90,019 | - | \$90,019 |
| Direct Billed | | | | | | - | - |
| Total Full Functional Cost | | | | | \$90,019 | | \$90,019 |

Allocation Basis: Square Footage Per Department

County of Riverside
OMB A-87 Cost Allocation Plan

1 Building Depreciation
Schedule 1.7

Summary of Allocated Costs

| Department | Total | Bldgs Direct | BA101 Banning CAC | BA170 Banning CAC West | BL301 Blythe Sheriff Station/Jail | BL316 Blythe CAC B | BL317 Blythe CAC C |
|---|--------------------|------------------|----------------------|------------------------------|---|-----------------------|-----------------------|
| 11001 County Executive Office | \$115,230 | - | - | - | - | - | - |
| 13001 Auditor-Controller | \$78,418 | - | - | - | - | - | - |
| 13002 Audits and Specialized Accounting | \$242 | - | - | - | - | - | - |
| 13003 Payroll | \$19,063 | - | - | - | - | - | - |
| 15001 County Counsel | \$279,991 | \$1,971 | - | - | - | - | - |
| 11301 Human Resources | \$162,235 | - | - | - | - | - | - |
| 72001 EDA FM - Admin | \$32,970 | \$17,671 | - | - | - | - | - |
| 72007 EDA Parking | \$543,972 | \$543,972 | - | - | - | - | - |
| Subtotal for CSD | \$1,232,120 | \$563,614 | - | - | - | - | - |
| 10001 Board of Supervisors | \$270,329 | - | - | - | - | - | \$4,107 |
| 10002 Assessment Appeals Board | \$240 | - | - | - | - | - | - |
| 12001 Assessor | \$313,924 | \$157,174 | - | - | - | - | - |
| 12002 County Clerk-Recorder | \$11,420 | - | - | - | - | - | \$11,011 |
| 45100-12003 Records Mgmt & Archives Program | \$33,509 | - | - | - | - | - | - |
| 33600-12004 CREST | \$66 | - | - | - | - | - | - |
| 14001 Treasurer-Tax Collector | \$9,334 | - | - | - | - | - | - |
| 21100-19001 AgencyAdministration | \$4,749 | - | - | - | - | - | - |
| 21550-19003 Workforce Development | \$3,768 | - | - | - | - | - | - |
| 21200-19007 EDA/County Free Library | \$75,451 | - | - | - | - | - | - |
| 22100-19107 County Airports | \$1,256 | - | - | - | - | - | - |
| 22200-19201 Fair And National Date Fest | \$140,584 | \$129,409 | - | - | - | - | - |
| 19301 Edward Dean Museum | \$236 | - | - | - | - | - | - |
| 22001 District Attorney | \$2,567,614 | \$40,844 | \$1,444 | - | - | \$28,495 | - |
| 23001 Riv Co Dep of Child Supt Svcs | \$121,365 | - | - | - | - | - | \$9,655 |
| 24001 Public Defender | \$300,260 | \$16,031 | \$318 | - | - | \$17,137 | - |

County of Riverside
OMB A-87 Cost Allocation Plan

1 Building Depreciation
Schedule 1.7

Summary of Allocated Costs (continued)

| Department | Total | Bldgs Direct | BA101 Banning CAC | BA170 Banning CAC West | BL301 Blythe Sheriff Station/Jail | BL316 Blythe CAC B | BL317 Blythe CAC C |
|---|-------------|--------------|----------------------|------------------------------|---|-----------------------|-----------------------|
| 25001 Sheriff Administration | \$6,346 | - | - | - | - | - | - |
| 25002 Sheriff Support | \$92,889 | - | - | - | - | - | - |
| 25003 Sheriff Patrol | \$2,353,054 | \$2,267,304 | - | \$4,440 | \$39,007 | - | - |
| 25004 Sheriff Corrections | \$5,274,604 | \$3,484,988 | - | - | \$18,357 | - | - |
| 25005 Sheriff Court Services | \$6,338 | - | - | - | - | - | - |
| 25006 CAC Security | \$4,324 | - | - | - | - | - | - |
| 25007 Ben Clark Training Center | \$192,661 | \$192,661 | - | - | - | - | - |
| 25010 Sheriff Coroner | \$109,185 | \$3,875 | - | - | - | - | - |
| 25011 Sheriff -Public Administrator | \$26,329 | - | - | - | - | - | - |
| 37200-26001 Juvenile Hall | \$1,086,066 | \$409,806 | - | - | - | - | - |
| 26002 Probation | \$213,180 | \$130,883 | \$1,420 | - | - | \$32,559 | - |
| 26007 Administration & Support | \$264,771 | - | - | - | - | - | - |
| 27002 Fire Protection | \$1,240,226 | \$1,222,313 | - | - | - | - | - |
| 28001 Agricultural Commisioner | \$17,528 | \$889 | - | - | - | - | \$16,137 |
| 20200-31002 TLMA Administrative Services | \$3,031 | - | - | - | - | - | - |
| 20200-31003 Consolidated Counter Services | \$407 | - | - | - | - | - | - |
| 20250-31101 Building & Safety | \$965 | - | - | - | - | - | - |
| 31201 Planning | \$794 | - | - | - | - | - | - |
| 20000-31301 Transportation | \$45,389 | \$43,200 | - | - | - | - | - |
| 20260-31302 Surveyor | \$357 | - | - | - | - | - | - |
| 31401 Code Enforcement | \$39,202 | - | - | - | - | - | - |
| 41002 RUHS- Behavioral Health Treatment | \$1,143,010 | \$1,066,668 | - | - | - | - | - |
| 42001 RUHS- Public Health | \$542,251 | \$368,272 | - | - | - | - | - |
| 42004 Environmental Health | \$83,739 | - | - | - | - | - | \$7,633 |
| 42006 Animal Control Services | \$1,119,713 | \$1,007,644 | - | - | - | - | - |
| 42007 RUHS- Ambulatory Care | \$66,870 | - | - | - | - | - | - |
| 40050-43001 RUHS - Medical Center | \$134,827 | - | - | - | - | - | - |
| 65730-51001 DPSS Administration | \$493,960 | \$218,213 | - | - | - | - | - |
| 21050-52002 DCA-Local Initiative Program | \$575 | - | - | - | - | - | \$575 |
| 54001 Veterans Services | \$13,164 | \$13,164 | - | - | - | - | - |

County of Riverside
OMB A-87 Cost Allocation Plan

1 Building Depreciation
Schedule 1.7

Summary of Allocated Costs (continued)

| Department | Total | Bldgs Direct | BA101 Banning CAC | BA170 Banning CAC West | BL301 Blythe Sheriff Station/Jail | BL316 Blythe CAC B | BL317 Blythe CAC C |
|--|----------------------|---------------------|----------------------|------------------------------|---|-----------------------|-----------------------|
| 63001 Cooperative Extension | \$13,830 | - | - | - | - | - | \$13,830 |
| 47200-72002 EDA-Custodial Services | \$13,501 | \$10,223 | - | - | - | - | \$1,510 |
| 47210-72003 EDA-Maintenance Services | \$157,050 | \$45,913 | - | \$139 | - | - | \$6,915 |
| 47220-72004 EDA-Real Estate | \$1,131,103 | \$44,357 | - | - | - | - | - |
| 45300-73005 Fleet Services | \$465,539 | \$461,316 | - | - | - | - | - |
| 45500-74001 Information Technology | \$1,116,550 | - | - | - | - | - | - |
| 45520-74006 RCIT Communications Solutions | \$113,022 | - | - | - | - | - | - |
| 900101-915301 Various CSAs | \$152,104 | \$142,017 | - | - | - | - | - |
| 00 All Other | \$3,096,038 | - | \$4,623 | \$5,517 | - | \$7,483 | \$2,398 |
| Totals | \$25,920,720 | \$12,040,778 | \$7,806 | \$10,096 | \$57,364 | \$85,674 | \$73,772 |
| Direct Billed | - | - | - | - | - | - | - |
| Total Full Functional Cost | \$25,920,720 | \$12,040,778 | \$7,806 | \$10,096 | \$57,364 | \$85,674 | \$73,772 |
| Less Direct Billed | - | - | - | - | - | - | - |
| Less CSD Amounts | (\$1,232,120) | (\$563,614) | - | - | - | - | - |
| Total Receiving Department Allocation | \$24,688,600 | \$11,477,164 | \$7,806 | \$10,096 | \$57,364 | \$85,674 | \$73,772 |

County of Riverside
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1 Building Depreciation
Schedule 1.7

Summary of Allocated Costs (continued)

| Department | Total | CB3108 Hadley's Warehouse | CR403 Corona CAC | HM602-603 Hemet CAC | HM618 Hemet Service Center | IN707 Fair and Date Festival Maintenance/Li vestock | IN 735 44199 Monroe Street |
|---|--------------------|---------------------------------|---------------------|------------------------|-------------------------------|--|-------------------------------|
| 11001 County Executive Office | \$115,230 | - | - | - | - | - | - |
| 13001 Auditor-Controller | \$78,418 | - | - | - | - | - | - |
| 13002 Audits and Specialized Accounting | \$242 | - | - | - | - | - | - |
| 13003 Payroll | \$19,063 | - | - | - | - | - | - |
| 15001 County Counsel | \$279,991 | - | - | - | - | - | - |
| 11301 Human Resources | \$162,235 | - | - | - | - | - | - |
| 72001 EDA FM - Admin | \$32,970 | - | - | - | - | - | - |
| 72007 EDA Parking | \$543,972 | - | - | - | - | - | - |
| Subtotal for CSD | \$1,232,120 | - | - | - | - | - | - |
| 10001 Board of Supervisors | \$270,329 | - | - | - | \$6,856 | - | - |
| 10002 Assessment Appeals Board | \$240 | - | - | - | - | - | - |
| 12001 Assessor | \$313,924 | - | - | \$1,654 | - | - | - |
| 12002 County Clerk-Recorder | \$11,420 | - | - | - | - | - | - |
| 45100-12003 Records Mgmt & Archives Program | \$33,509 | - | - | - | - | - | - |
| 33600-12004 CREST | \$66 | - | - | - | - | - | - |
| 14001 Treasurer-Tax Collector | \$9,334 | - | - | - | - | - | - |
| 21100-19001 Agency Administration | \$4,749 | - | - | - | - | - | - |
| 21550-19003 Workforce Development | \$3,768 | - | - | - | - | - | - |
| 21200-19007 EDA/County Free Library | \$75,451 | - | - | - | - | - | - |
| 22100-19107 County Airports | \$1,256 | - | - | - | - | - | - |
| 22200-19201 Fair And National Date Fest | \$140,584 | - | - | - | - | \$10,600 | - |
| 19301 Edward Dean Museum | \$236 | - | - | - | - | - | - |
| 22001 District Attorney | \$2,567,614 | \$6,542 | - | - | - | - | - |
| 23001 Riv Co Dep of Child Supt Svcs | \$121,365 | - | - | \$386 | - | - | - |

County of Riverside
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1 Building Depreciation
Schedule 1.7

Summary of Allocated Costs (continued)

| Department | Total | CB3108 Hadley's Warehouse | CR403 Corona CAC | HM602-603 Hemet CAC | HM618 Hemet Service Center | IN707 Fair and Date Festival Maintenance/Li vestock | IN 735 44199 Monroe Street |
|---|-------------|---------------------------------|---------------------|------------------------|-------------------------------|--|-------------------------------|
| 24001 Public Defender | \$300,260 | - | \$26 | - | - | - | - |
| 25001 Sheriff Administration | \$6,346 | - | - | - | - | - | - |
| 25002 Sheriff Support | \$92,889 | - | - | - | - | - | - |
| 25003 Sheriff Patrol | \$2,353,054 | - | - | - | - | - | - |
| 25004 Sheriff Corrections | \$5,274,604 | - | - | - | - | - | - |
| 25005 Sheriff Court Services | \$6,338 | - | \$140 | - | - | - | - |
| 25006 CAC Security | \$4,324 | - | - | - | - | - | - |
| 25007 Ben Clark Training Center | \$192,661 | - | - | - | - | - | - |
| 25010 Sheriff Coroner | \$109,185 | - | - | - | - | - | - |
| 25011 Sheriff -Public Administrator | \$26,329 | - | - | - | - | - | - |
| 37200-26001 Juvenile Hall | \$1,086,066 | - | - | - | - | - | - |
| 26002 Probation | \$213,180 | - | \$1,190 | - | - | - | - |
| 26007 Administration & Support | \$264,771 | - | - | - | - | - | - |
| 27002 Fire Protection | \$1,240,226 | - | - | - | - | - | - |
| 28001 Agricultural Commisioner | \$17,528 | - | - | - | - | - | - |
| 20200-31002 TLMA Administrative Services | \$3,031 | - | - | - | - | - | - |
| 20200-31003 Consolidated Counter Services | \$407 | - | - | - | - | - | - |
| 20250-31101 Building & Safety | \$965 | - | - | - | - | - | - |
| 31201 Planning | \$794 | - | - | - | - | - | - |
| 20000-31301 Transportation | \$45,389 | - | - | - | - | - | - |
| 20260-31302 Surveyor | \$357 | - | - | - | - | - | - |
| 31401 Code Enforcement | \$39,202 | - | - | - | - | - | - |
| 41002 RUHS- Behavioral Health Treatment | \$1,143,010 | - | - | - | - | - | - |
| 42001 RUHS- Public Health | \$542,251 | - | \$146 | \$274 | - | - | - |
| 42004 Environmental Health | \$83,739 | - | - | - | - | - | - |
| 42006 Animal Control Services | \$1,119,713 | - | - | - | - | - | - |
| 42007 RUHS- Ambulatory Care | \$66,870 | - | - | - | - | - | - |
| 40050-43001 RUHS - Medical Center | \$134,827 | - | - | - | - | - | - |
| 65730-51001 DPSS Administration | \$493,960 | - | - | - | - | - | - |
| 21050-52002 DCA-Local Initiative Program | \$575 | - | - | - | - | - | - |

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1 Building Depreciation
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Summary of Allocated Costs (continued)

| Department | Total | CB3108 Hadley's Warehouse | CR403 Corona CAC | HM602-603 Hemet CAC | HM618 Hemet Service Center | IN707 Fair and Date Festival Maintenance/Li vestock | IN 735 44199 Monroe Street |
|--|----------------------|---------------------------------|---------------------|------------------------|-------------------------------|--|-------------------------------|
| 54001 Veterans Services | \$13,164 | - | - | - | - | - | - |
| 63001 Cooperative Extension | \$13,830 | - | - | - | - | - | - |
| 47200-72002 EDA-Custodial Services | \$13,501 | - | - | - | - | \$1,159 | - |
| 47210-72003 EDA-Maintenance Services | \$157,050 | - | - | - | - | \$2,426 | - |
| 47220-72004 EDA-Real Estate | \$1,131,103 | - | - | - | \$44,635 | - | \$308,389 |
| 45300-73005 Fleet Services | \$465,539 | - | - | - | - | - | - |
| 45500-74001 Information Technology | \$1,116,550 | - | - | - | - | - | - |
| 45520-74006 RCIT Communications Solutions | \$113,022 | - | - | - | - | - | - |
| 900101-915301 Various CSAs | \$152,104 | - | - | - | - | - | - |
| 00 All Other | \$3,096,038 | \$35,179 | \$7,314 | \$1,763 | \$4,566 | - | \$16,815 |
| Totals | \$25,920,720 | \$41,721 | \$8,816 | \$4,077 | \$56,057 | \$14,185 | \$325,204 |
| Direct Billed | - | - | - | - | - | - | - |
| Total Full Functional Cost | \$25,920,720 | \$41,721 | \$8,816 | \$4,077 | \$56,057 | \$14,185 | \$325,204 |
| Less Direct Billed | - | - | - | - | - | - | - |
| Less CSD Amounts | (\$1,232,120) | - | - | - | - | - | - |
| Total Receiving Department Allocation | \$24,688,600 | \$41,721 | \$8,816 | \$4,077 | \$56,057 | \$14,185 | \$325,204 |

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1 Building Depreciation
Schedule 1.7

Summary of Allocated Costs (continued)

| Department | Total | IN738 Vanir Arabia #1 | IN781 Indio Law Building | ME2004 Mecca Clinic | ME2007 Mecca Library and Sheriff Station | MU1301- 1306, MU1309, MU1311-1316 | MU1307 |
|---|--------------------|--------------------------|-----------------------------|------------------------|--|---|--------|
| 11001 County Executive Office | \$115,230 | - | - | - | - | - | - |
| 13001 Auditor-Controller | \$78,418 | - | - | - | - | - | - |
| 13002 Audits and Specialized Accounting | \$242 | - | - | - | - | - | - |
| 13003 Payroll | \$19,063 | - | - | - | - | - | - |
| 15001 County Counsel | \$279,991 | - | \$13,249 | - | - | - | - |
| 11301 Human Resources | \$162,235 | - | - | - | - | - | - |
| 72001 EDA FM - Admin | \$32,970 | - | - | - | - | - | - |
| 72007 EDA Parking | \$543,972 | - | - | - | - | - | - |
| Subtotal for CSD | \$1,232,120 | - | \$13,249 | - | - | - | - |
| 10001 Board of Supervisors | \$270,329 | - | - | - | \$1,364 | - | - |
| 10002 Assessment Appeals Board | \$240 | - | - | - | - | - | - |
| 12001 Assessor | \$313,924 | - | - | - | - | - | - |
| 12002 County Clerk-Recorder | \$11,420 | - | - | - | - | - | - |
| 45100-12003 Records Mgmt & Archives Program | \$33,509 | - | - | - | - | - | - |
| 33600-12004 CREST | \$66 | - | - | - | - | - | - |
| 14001 Treasurer-Tax Collector | \$9,334 | - | - | - | - | - | - |
| 21100-19001 AgencyAdministration | \$4,749 | - | - | - | - | - | - |
| 21550-19003 Workforce Development | \$3,768 | - | - | - | - | - | - |
| 21200-19007 EDA/County Free Library | \$75,451 | - | - | - | \$60,040 | - | - |
| 22100-19107 County Airports | \$1,256 | - | - | - | - | - | - |
| 22200-19201 Fair And National Date Fest | \$140,584 | - | - | - | - | - | - |
| 19301 Edward Dean Museum | \$236 | - | - | - | - | - | - |
| 22001 District Attorney | \$2,567,614 | - | \$443,802 | - | - | - | - |
| 23001 Riv Co Dep of Child Supt Svcs | \$121,365 | \$111,324 | - | - | - | - | - |

County of Riverside
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1 Building Depreciation
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Summary of Allocated Costs (continued)

| Department | Total | IN738 Vanir Arabia #1 | IN781 Indio Law Building | ME2004 Mecca Clinic | ME2007 Mecca Library and Sheriff Station | MU1301- 1306, MU1309, MU1311-1316 | MU1307 |
|---|-------------|--------------------------|-----------------------------|------------------------|--|---|----------|
| 24001 Public Defender | \$300,260 | - | \$219,403 | - | - | - | - |
| 25001 Sheriff Administration | \$6,346 | - | - | - | - | - | - |
| 25002 Sheriff Support | \$92,889 | - | - | - | - | - | - |
| 25003 Sheriff Patrol | \$2,353,054 | - | - | - | \$40,936 | - | - |
| 25004 Sheriff Corrections | \$5,274,604 | - | - | - | - | \$1,683,625 | \$85,887 |
| 25005 Sheriff Court Services | \$6,338 | - | - | - | - | - | - |
| 25006 CAC Security | \$4,324 | - | - | - | - | - | - |
| 25007 Ben Clark Training Center | \$192,661 | - | - | - | - | - | - |
| 25010 Sheriff Coroner | \$109,185 | - | - | - | - | - | - |
| 25011 Sheriff -Public Administrator | \$26,329 | - | - | - | - | - | - |
| 37200-26001 Juvenile Hall | \$1,086,066 | - | - | - | - | \$654,778 | \$21,482 |
| 26002 Probation | \$213,180 | - | - | - | - | - | - |
| 26007 Administration & Support | \$264,771 | - | - | - | - | - | - |
| 27002 Fire Protection | \$1,240,226 | - | - | - | - | - | - |
| 28001 Agricultural Commisioner | \$17,528 | - | - | - | - | - | - |
| 20200-31002 TLMA Administrative Services | \$3,031 | - | - | - | - | - | - |
| 20200-31003 Consolidated Counter Services | \$407 | - | - | - | - | - | - |
| 20250-31101 Building & Safety | \$965 | - | - | - | - | - | - |
| 31201 Planning | \$794 | - | - | - | - | - | - |
| 20000-31301 Transportation | \$45,389 | - | - | - | - | - | \$1,304 |
| 20260-31302 Surveyor | \$357 | - | - | - | - | - | - |
| 31401 Code Enforcement | \$39,202 | - | - | - | - | - | - |
| 41002 RUHS- Behavioral Health Treatment | \$1,143,010 | - | - | \$7,799 | - | - | - |
| 42001 RUHS- Public Health | \$542,251 | - | - | \$27,506 | - | - | - |
| 42004 Environmental Health | \$83,739 | \$34,253 | - | - | - | - | - |
| 42006 Animal Control Services | \$1,119,713 | - | - | - | - | - | - |
| 42007 RUHS- Ambulatory Care | \$66,870 | - | - | \$66,870 | - | - | - |
| 40050-43001 RUHS - Medical Center | \$134,827 | - | - | - | - | - | - |
| 65730-51001 DPSS Administration | \$493,960 | - | - | \$20,885 | - | - | - |
| 21050-52002 DCA-Local Initiative Program | \$575 | - | - | - | - | - | - |

County of Riverside
OMB A-87 Cost Allocation Plan

1 Building Depreciation
Schedule 1.7

Summary of Allocated Costs (continued)

| Department | Total | IN738 Vanir Arabia #1 | IN781 Indio Law Building | ME2004 Mecca Clinic | ME2007 Mecca Library and Sheriff Station | MU1301- 1306, MU1309, MU1311-1316 | MU1307 |
|--|----------------------|--------------------------|-----------------------------|------------------------|--|---|------------------|
| 54001 Veterans Services | \$13,164 | - | - | - | - | - | - |
| 63001 Cooperative Extension | \$13,830 | - | - | - | - | - | - |
| 47200-72002 EDA-Custodial Services | \$13,501 | - | - | - | - | - | - |
| 47210-72003 EDA-Maintenance Services | \$157,050 | - | - | - | - | - | - |
| 47220-72004 EDA-Real Estate | \$1,131,103 | - | - | - | - | - | - |
| 45300-73005 Fleet Services | \$465,539 | - | - | - | - | \$3,165 | \$740 |
| 45500-74001 Information Technology | \$1,116,550 | - | - | - | - | - | - |
| 45520-74006 RCIT Communications Solutions | \$113,022 | - | - | - | - | - | - |
| 900101-915301 Various CSAs | \$152,104 | - | - | - | - | - | - |
| 00 All Other | \$3,096,038 | - | \$64,950 | \$12,436 | \$12,275 | - | - |
| Totals | \$25,920,720 | \$145,577 | \$741,404 | \$135,496 | \$114,614 | \$2,341,568 | \$109,413 |
| Direct Billed | - | - | - | - | - | - | - |
| Total Full Functional Cost | \$25,920,720 | \$145,577 | \$741,404 | \$135,496 | \$114,614 | \$2,341,568 | \$109,413 |
| Less Direct Billed | - | - | - | - | - | - | - |
| Less CSD Amounts | (\$1,232,120) | - | (\$13,249) | - | - | - | - |
| Total Receiving Department Allocation | \$24,688,600 | \$145,577 | \$728,155 | \$135,496 | \$114,614 | \$2,341,568 | \$109,413 |

County of Riverside
OMB A-87 Cost Allocation Plan

1 Building Depreciation
Schedule 1.7

Summary of Allocated Costs (continued)

| Department | Total | MU1319 French Valley Fire Station | MU1326 French Valley Airport | PR 808 | PR831 Mead Valley Community Center | RV 901 Riverside Historical Courthouse | RV 904 Riverside Criminal Justice Building |
|---|--------------------|---|------------------------------------|--------|---|---|--|
| 11001 County Executive Office | \$115,230 | - | - | - | - | - | - |
| 13001 Auditor-Controller | \$78,418 | - | - | - | - | - | - |
| 13002 Audits and Specialized Accounting | \$242 | - | - | - | - | - | - |
| 13003 Payroll | \$19,063 | - | - | - | - | - | - |
| 15001 County Counsel | \$279,991 | - | - | - | - | - | - |
| 11301 Human Resources | \$162,235 | - | - | - | - | - | - |
| 72001 EDA FM - Admin | \$32,970 | - | - | - | - | - | - |
| 72007 EDA Parking | \$543,972 | - | - | - | - | - | - |
| Subtotal for CSD | \$1,232,120 | - | - | - | - | - | - |
| 10001 Board of Supervisors | \$270,329 | - | - | - | - | - | - |
| 10002 Assessment Appeals Board | \$240 | - | - | - | - | - | - |
| 12001 Assessor | \$313,924 | - | - | - | - | - | - |
| 12002 County Clerk-Recorder | \$11,420 | - | - | - | - | - | - |
| 45100-12003 Records Mgmt & Archives Program | \$33,509 | - | - | - | - | - | - |
| 33600-12004 CREST | \$66 | - | - | - | - | - | - |
| 14001 Treasurer-Tax Collector | \$9,334 | - | - | - | - | - | - |
| 21100-19001 AgencyAdministration | \$4,749 | - | - | - | - | - | - |
| 21550-19003 Workforce Development | \$3,768 | - | - | - | - | - | - |
| 21200-19007 EDA/County Free Library | \$75,451 | - | - | - | - | - | - |
| 22100-19107 County Airports | \$1,256 | \$235 | - | - | - | - | - |
| 22200-19201 Fair And National Date Fest | \$140,584 | - | - | - | - | - | - |
| 19301 Edward Dean Museum | \$236 | - | - | - | - | - | - |
| 22001 District Attorney | \$2,567,614 | - | - | - | - | - | - |
| 23001 Riv Co Dep of Child Supt Svcs | \$121,365 | - | - | - | - | - | - |

County of Riverside
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1 Building Depreciation
Schedule 1.7

Summary of Allocated Costs (continued)

| Department | Total | MU1319 French Valley Fire Station | MU1326 French Valley Airport | PR 808 | PR831 Mead Valley Community Center | RV 901 Riverside Historical Courthouse | RV 904 Riverside Criminal Justice Building |
|---|-------------|---|------------------------------------|-----------|---|---|--|
| 24001 Public Defender | \$300,260 | - | - | - | - | - | - |
| 25001 Sheriff Administration | \$6,346 | - | - | - | - | - | \$6,346 |
| 25002 Sheriff Support | \$92,889 | - | - | - | - | - | \$7,002 |
| 25003 Sheriff Patrol | \$2,353,054 | - | - | - | - | - | \$1,368 |
| 25004 Sheriff Corrections | \$5,274,604 | - | - | - | - | - | \$1,747 |
| 25005 Sheriff Court Services | \$6,338 | - | - | - | - | \$3,589 | \$2,609 |
| 25006 CAC Security | \$4,324 | - | - | - | - | - | - |
| 25007 Ben Clark Training Center | \$192,661 | - | - | - | - | - | - |
| 25010 Sheriff Coroner | \$109,185 | - | - | \$105,310 | - | - | - |
| 25011 Sheriff -Public Administrator | \$26,329 | - | - | \$26,329 | - | - | - |
| 37200-26001 Juvenile Hall | \$1,086,066 | - | - | - | - | - | - |
| 26002 Probation | \$213,180 | - | - | - | - | - | - |
| 26007 Administration & Support | \$264,771 | - | - | - | - | - | - |
| 27002 Fire Protection | \$1,240,226 | \$17,159 | - | - | - | - | - |
| 28001 Agricultural Commisioner | \$17,528 | - | - | - | - | - | - |
| 20200-31002 TLMA Administrative Services | \$3,031 | - | - | - | - | - | - |
| 20200-31003 Consolidated Counter Services | \$407 | - | - | - | - | - | - |
| 20250-31101 Building & Safety | \$965 | - | - | - | - | - | - |
| 31201 Planning | \$794 | - | - | - | - | - | - |
| 20000-31301 Transportation | \$45,389 | - | - | - | - | - | - |
| 20260-31302 Surveyor | \$357 | - | - | - | - | - | - |
| 31401 Code Enforcement | \$39,202 | - | - | - | \$3,312 | - | - |
| 41002 RUHS- Behavioral Health Treatment | \$1,143,010 | - | - | - | - | - | - |
| 42001 RUHS- Public Health | \$542,251 | - | - | - | - | - | - |
| 42004 Environmental Health | \$83,739 | - | - | - | - | - | - |
| 42006 Animal Control Services | \$1,119,713 | - | - | - | - | - | - |
| 42007 RUHS- Ambulatory Care | \$66,870 | - | - | - | - | - | - |
| 40050-43001 RUHS - Medical Center | \$134,827 | - | - | - | - | - | - |
| 65730-51001 DPSS Administration | \$493,960 | - | - | - | \$69,440 | - | - |
| 21050-52002 DCA-Local Initiative Program | \$575 | - | - | - | - | - | - |

County of Riverside
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1 Building Depreciation
Schedule 1.7

Summary of Allocated Costs (continued)

| Department | Total | MU1319 French Valley Fire Station | MU1326 French Valley Airport | PR 808 | PR831 Mead Valley Community Center | RV 901 Riverside Historical Courthouse | RV 904 Riverside Criminal Justice Building |
|--|----------------------|---|------------------------------------|------------------|---|---|--|
| 54001 Veterans Services | \$13,164 | - | - | - | - | - | - |
| 63001 Cooperative Extension | \$13,830 | - | - | - | - | - | - |
| 47200-72002 EDA-Custodial Services | \$13,501 | - | - | - | - | - | - |
| 47210-72003 EDA-Maintenance Services | \$157,050 | - | - | - | - | - | - |
| 47220-72004 EDA-Real Estate | \$1,131,103 | - | - | - | - | - | - |
| 45300-73005 Fleet Services | \$465,539 | - | - | - | - | - | - |
| 45500-74001 Information Technology | \$1,116,550 | - | - | - | - | - | - |
| 45520-74006 RCIT Communications Solutions | \$113,022 | - | - | - | - | - | - |
| 900101-915301 Various CSAs | \$152,104 | - | - | - | - | - | - |
| 00 All Other | \$3,096,038 | - | - | - | \$363,645 | \$795,299 | \$230 |
| Totals | \$25,920,720 | \$17,394 | - | \$131,639 | \$436,398 | \$798,888 | \$19,301 |
| Direct Billed | - | - | - | - | - | - | - |
| Total Full Functional Cost | \$25,920,720 | \$17,394 | - | \$131,639 | \$436,398 | \$798,888 | \$19,301 |
| Less Direct Billed | - | - | - | - | - | - | - |
| Less CSD Amounts | (\$1,232,120) | - | - | - | - | - | - |
| Total Receiving Department Allocation | \$24,688,600 | \$17,394 | - | \$131,639 | \$436,398 | \$798,888 | \$19,301 |

County of Riverside
OMB A-87 Cost Allocation Plan

1 Building Depreciation
Schedule 1.7

Summary of Allocated Costs (continued)

| Department | Total | RV 905 Riverside CAC | RV 908-911 Communications Center | RV917 DPSS Client Services | RV919 9990 County Farm Road | RV 922 Riverside Health Administration | RV 924 Riverside Central Plant |
|---|--------------------|-------------------------|-------------------------------------|-------------------------------|--------------------------------|---|-----------------------------------|
| 11001 County Executive Office | \$115,230 | - | - | - | - | - | - |
| 13001 Auditor-Controller | \$78,418 | \$78,418 | - | - | - | - | - |
| 13002 Audits and Specialized Accounting | \$242 | \$242 | - | - | - | - | - |
| 13003 Payroll | \$19,063 | \$19,063 | - | - | - | - | - |
| 15001 County Counsel | \$279,991 | - | - | - | - | - | - |
| 11301 Human Resources | \$162,235 | \$162,235 | - | - | - | - | - |
| 72001 EDA FM - Admin | \$32,970 | - | - | - | - | - | - |
| 72007 EDA Parking | \$543,972 | - | - | - | - | - | - |
| Subtotal for CSD | \$1,232,120 | \$259,958 | - | - | - | - | - |
| 10001 Board of Supervisors | \$270,329 | - | - | - | - | - | - |
| 10002 Assessment Appeals Board | \$240 | \$240 | - | - | - | - | - |
| 12001 Assessor | \$313,924 | \$137,733 | - | - | - | - | - |
| 12002 County Clerk-Recorder | \$11,420 | \$409 | - | - | - | - | - |
| 45100-12003 Records Mgmt & Archives Program | \$33,509 | - | - | - | - | - | - |
| 33600-12004 CREST | \$66 | \$66 | - | - | - | - | - |
| 14001 Treasurer-Tax Collector | \$9,334 | \$9,334 | - | - | - | - | - |
| 21100-19001 AgencyAdministration | \$4,749 | - | - | - | - | - | - |
| 21550-19003 Workforce Development | \$3,768 | - | - | - | - | - | - |
| 21200-19007 EDA/County Free Library | \$75,451 | - | - | - | - | - | - |
| 22100-19107 County Airports | \$1,256 | - | - | - | - | - | - |
| 22200-19201 Fair And National Date Fest | \$140,584 | - | - | - | - | - | - |
| 19301 Edward Dean Museum | \$236 | - | - | - | - | - | - |
| 22001 District Attorney | \$2,567,614 | - | - | - | - | - | - |
| 23001 Riv Co Dep of Child Supt Svcs | \$121,365 | - | - | - | - | - | - |

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1 Building Depreciation
Schedule 1.7

Summary of Allocated Costs (continued)

| Department | Total | RV 905 Riverside CAC | RV 908-911 Communications Center | RV917 DPSS Client Services | RV919 9990 County Farm Road | RV 922 Riverside Health Administration | RV 924 Riverside Central Plant |
|---|-------------|-------------------------|-------------------------------------|-------------------------------|--------------------------------|---|-----------------------------------|
| 24001 Public Defender | \$300,260 | - | - | \$34,643 | - | - | \$12,702 |
| 25001 Sheriff Administration | \$6,346 | - | - | - | - | - | - |
| 25002 Sheriff Support | \$92,889 | - | \$85,888 | - | - | - | - |
| 25003 Sheriff Patrol | \$2,353,054 | - | - | - | - | - | - |
| 25004 Sheriff Corrections | \$5,274,604 | - | - | - | - | - | - |
| 25005 Sheriff Court Services | \$6,338 | - | - | - | - | - | - |
| 25006 CAC Security | \$4,324 | \$60 | - | - | - | - | - |
| 25007 Ben Clark Training Center | \$192,661 | - | - | - | - | - | - |
| 25010 Sheriff Coroner | \$109,185 | - | - | - | - | - | - |
| 25011 Sheriff -Public Administrator | \$26,329 | - | - | - | - | - | - |
| 37200-26001 Juvenile Hall | \$1,086,066 | - | - | - | - | - | - |
| 26002 Probation | \$213,180 | - | - | - | - | - | - |
| 26007 Administration & Support | \$264,771 | - | - | - | - | - | - |
| 27002 Fire Protection | \$1,240,226 | \$754 | - | - | - | - | - |
| 28001 Agricultural Commisioner | \$17,528 | \$502 | - | - | - | - | - |
| 20200-31002 TLMA Administrative Services | \$3,031 | \$1,225 | - | - | - | - | - |
| 20200-31003 Consolidated Counter Services | \$407 | \$407 | - | - | - | - | - |
| 20250-31101 Building & Safety | \$965 | \$965 | - | - | - | - | - |
| 31201 Planning | \$794 | \$794 | - | - | - | - | - |
| 20000-31301 Transportation | \$45,389 | \$885 | - | - | - | - | - |
| 20260-31302 Surveyor | \$357 | \$357 | - | - | - | - | - |
| 31401 Code Enforcement | \$39,202 | \$443 | - | - | - | - | - |
| 41002 RUHS- Behavioral Health Treatment | \$1,143,010 | - | - | - | \$37,083 | - | \$18,511 |
| 42001 RUHS- Public Health | \$542,251 | - | - | - | - | \$68,344 | \$30,641 |
| 42004 Environmental Health | \$83,739 | - | - | - | - | \$28,897 | \$12,956 |
| 42006 Animal Control Services | \$1,119,713 | - | - | - | - | - | - |
| 42007 RUHS- Ambulatory Care | \$66,870 | - | - | - | - | - | - |
| 40050-43001 RUHS - Medical Center | \$134,827 | - | - | - | \$111,252 | - | \$21,572 |
| 65730-51001 DPSS Administration | \$493,960 | - | - | \$97,023 | - | - | \$77,642 |
| 21050-52002 DCA-Local Initiative Program | \$575 | - | - | - | - | - | - |

County of Riverside
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1 Building Depreciation
Schedule 1.7

Summary of Allocated Costs (continued)

| Department | Total | RV 905 Riverside CAC | RV 908-911 Communications Center | RV917 DPSS Client Services | RV919 9990 County Farm Road | RV 922 Riverside Health Administration | RV 924 Riverside Central Plant |
|--|----------------------|-------------------------|-------------------------------------|-------------------------------|--------------------------------|---|-----------------------------------|
| 54001 Veterans Services | \$13,164 | - | - | - | - | - | - |
| 63001 Cooperative Extension | \$13,830 | - | - | - | - | - | - |
| 47200-72002 EDA-Custodial Services | \$13,501 | - | - | - | - | - | - |
| 47210-72003 EDA-Maintenance Services | \$157,050 | \$638 | - | - | - | - | \$2,169 |
| 47220-72004 EDA-Real Estate | \$1,131,103 | - | - | - | - | - | - |
| 45300-73005 Fleet Services | \$465,539 | - | - | - | - | - | \$319 |
| 45500-74001 Information Technology | \$1,116,550 | \$1,331 | - | - | - | - | \$118 |
| 45520-74006 RCIT Communications Solutions | \$113,022 | - | \$113,022 | - | - | - | - |
| 900101-915301 Various CSAs | \$152,104 | - | - | - | - | - | - |
| 00 All Other | \$3,096,038 | \$2,571 | \$3,107 | - | - | \$7,552 | \$3,385 |
| Totals | \$25,920,720 | \$418,672 | \$202,017 | \$131,666 | \$148,335 | \$104,793 | \$180,014 |
| Direct Billed | - | - | - | - | - | - | - |
| Total Full Functional Cost | \$25,920,720 | \$418,672 | \$202,017 | \$131,666 | \$148,335 | \$104,793 | \$180,014 |
| Less Direct Billed | - | - | - | - | - | - | - |
| Less CSD Amounts | (\$1,232,120) | (\$259,958) | - | - | - | - | - |
| Total Receiving Department Allocation | \$24,688,600 | \$158,714 | \$202,017 | \$131,666 | \$148,335 | \$104,793 | \$180,014 |

County of Riverside
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1 Building Depreciation
Schedule 1.7

Summary of Allocated Costs (continued)

| Department | Total | RV 925 Riverside Facilities Management | RV927 Riverside Health Clinic | RV 990 3021 Franklin Avenue | RV 995 5950 Wilderness Avenue | RV 996 4075 Main Street | RV1001 Bankruptcy Court |
|---|--------------------|---|-------------------------------------|-----------------------------------|-------------------------------------|----------------------------|-------------------------------|
| 11001 County Executive Office | \$115,230 | - | - | - | - | - | - |
| 13001 Auditor-Controller | \$78,418 | - | - | - | - | - | - |
| 13002 Audits and Specialized Accounting | \$242 | - | - | - | - | - | - |
| 13003 Payroll | \$19,063 | - | - | - | - | - | - |
| 15001 County Counsel | \$279,991 | - | - | - | - | - | - |
| 11301 Human Resources | \$162,235 | - | - | - | - | - | - |
| 72001 EDA FM - Admin | \$32,970 | \$15,299 | - | - | - | - | - |
| 72007 EDA Parking | \$543,972 | - | - | - | - | - | - |
| Subtotal for CSD | \$1,232,120 | \$15,299 | - | - | - | - | - |
| 10001 Board of Supervisors | \$270,329 | - | - | - | - | - | - |
| 10002 Assessment Appeals Board | \$240 | - | - | - | - | - | - |
| 12001 Assessor | \$313,924 | - | - | - | - | - | - |
| 12002 County Clerk-Recorder | \$11,420 | - | - | - | - | - | - |
| 45100-12003 Records Mgmt & Archives Program | \$33,509 | - | - | - | \$33,509 | - | - |
| 33600-12004 CREST | \$66 | - | - | - | - | - | - |
| 14001 Treasurer-Tax Collector | \$9,334 | - | - | - | - | - | - |
| 21100-19001 AgencyAdministration | \$4,749 | \$4,749 | - | - | - | - | - |
| 21550-19003 Workforce Development | \$3,768 | \$3,768 | - | - | - | - | - |
| 21200-19007 EDA/County Free Library | \$75,451 | \$371 | - | \$15,040 | - | - | - |
| 22100-19107 County Airports | \$1,256 | \$1,021 | - | - | - | - | - |
| 22200-19201 Fair And National Date Fest | \$140,584 | \$575 | - | - | - | - | - |
| 19301 Edward Dean Museum | \$236 | \$236 | - | - | - | - | - |
| 22001 District Attorney | \$2,567,614 | - | - | - | - | - | - |
| 23001 Riv Co Dep of Child Supt Svcs | \$121,365 | - | - | - | - | - | - |

County of Riverside
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1 Building Depreciation
Schedule 1.7

Summary of Allocated Costs (continued)

| Department | Total | RV 925 Riverside Facilities Management | RV927 Riverside Health Clinic | RV 990 3021 Franklin Avenue | RV 995 5950 Wilderness Avenue | RV 996 4075 Main Street | RV1001 Bankruptcy Court |
|---|-------------|---|-------------------------------------|-----------------------------------|-------------------------------------|----------------------------|-------------------------------|
| 24001 Public Defender | \$300,260 | - | - | - | - | - | - |
| 25001 Sheriff Administration | \$6,346 | - | - | - | - | - | - |
| 25002 Sheriff Support | \$92,889 | - | - | - | - | - | - |
| 25003 Sheriff Patrol | \$2,353,054 | - | - | - | - | - | - |
| 25004 Sheriff Corrections | \$5,274,604 | - | - | - | - | - | - |
| 25005 Sheriff Court Services | \$6,338 | - | - | - | - | - | - |
| 25006 CAC Security | \$4,324 | - | - | - | - | - | - |
| 25007 Ben Clark Training Center | \$192,661 | - | - | - | - | - | - |
| 25010 Sheriff Coroner | \$109,185 | - | - | - | - | - | - |
| 25011 Sheriff -Public Administrator | \$26,329 | - | - | - | - | - | - |
| 37200-26001 Juvenile Hall | \$1,086,066 | - | - | - | - | - | - |
| 26002 Probation | \$213,180 | - | - | \$37,298 | - | - | - |
| 26007 Administration & Support | \$264,771 | - | - | - | - | - | - |
| 27002 Fire Protection | \$1,240,226 | - | - | - | - | - | - |
| 28001 Agricultural Commissioner | \$17,528 | - | - | - | - | - | - |
| 20200-31002 TLMA Administrative Services | \$3,031 | - | - | - | - | - | - |
| 20200-31003 Consolidated Counter Services | \$407 | - | - | - | - | - | - |
| 20250-31101 Building & Safety | \$965 | - | - | - | - | - | - |
| 31201 Planning | \$794 | - | - | - | - | - | - |
| 20000-31301 Transportation | \$45,389 | - | - | - | - | - | - |
| 20260-31302 Surveyor | \$357 | - | - | - | - | - | - |
| 31401 Code Enforcement | \$39,202 | - | - | - | - | - | - |
| 41002 RUHS- Behavioral Health Treatment | \$1,143,010 | - | - | - | - | - | - |
| 42001 RUHS- Public Health | \$542,251 | - | \$27,827 | - | - | - | - |
| 42004 Environmental Health | \$83,739 | - | - | - | - | - | - |
| 42006 Animal Control Services | \$1,119,713 | - | - | - | - | - | - |
| 42007 RUHS- Ambulatory Care | \$66,870 | - | - | - | - | - | - |
| 40050-43001 RUHS - Medical Center | \$134,827 | - | \$2,004 | - | - | - | - |
| 65730-51001 DPSS Administration | \$493,960 | - | - | \$10,757 | - | - | - |
| 21050-52002 DCA-Local Initiative Program | \$575 | - | - | - | - | - | - |

County of Riverside
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1 Building Depreciation
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Summary of Allocated Costs (continued)

| Department | Total | RV 925 Riverside Facilities Management | RV927 Riverside Health Clinic | RV 990 3021 Franklin Avenue | RV 995 5950 Wilderness Avenue | RV 996 4075 Main Street | RV1001 Bankruptcy Court |
|--|----------------------|---|-------------------------------------|-----------------------------------|-------------------------------------|----------------------------|-------------------------------|
| 54001 Veterans Services | \$13,164 | - | - | - | - | - | - |
| 63001 Cooperative Extension | \$13,830 | - | - | - | - | - | - |
| 47200-72002 EDA-Custodial Services | \$13,501 | - | - | - | - | - | - |
| 47210-72003 EDA-Maintenance Services | \$157,050 | - | - | - | - | - | \$624 |
| 47220-72004 EDA-Real Estate | \$1,131,103 | - | - | - | - | - | - |
| 45300-73005 Fleet Services | \$465,539 | - | - | - | - | - | - |
| 45500-74001 Information Technology | \$1,116,550 | - | - | - | - | - | - |
| 45520-74006 RCIT Communications Solutions | \$113,022 | - | - | - | - | - | - |
| 900101-915301 Various CSAs | \$152,104 | \$792 | - | - | - | - | - |
| 00 All Other | \$3,096,038 | \$15,208 | \$40,679 | \$51,295 | \$39,596 | \$190,000 | \$301,407 |
| Totals | \$25,920,720 | \$42,019 | \$70,510 | \$114,390 | \$73,105 | \$190,000 | \$302,031 |
| Direct Billed | - | - | - | - | - | - | - |
| Total Full Functional Cost | \$25,920,720 | \$42,019 | \$70,510 | \$114,390 | \$73,105 | \$190,000 | \$302,031 |
| Less Direct Billed | - | - | - | - | - | - | - |
| Less CSD Amounts | (\$1,232,120) | (\$15,299) | - | - | - | - | - |
| Total Receiving Department Allocation | \$24,688,600 | \$26,720 | \$70,510 | \$114,390 | \$73,105 | \$190,000 | \$302,031 |

County of Riverside
OMB A-87 Cost Allocation Plan

1 Building Depreciation
Schedule 1.7

Summary of Allocated Costs (continued)

| Department | Total | RV1005 Riverside CAC Annex | RV1019 Riverside EDA- FM Maintenance | RV 1044 Riverside Centre #A | RV 1045-1046 Riverside Centre #B-C | RV1058 + RV1065 Riverside Law Building | RV 1066 Gateway Office Building |
|---|--------------------|----------------------------------|---|-----------------------------------|--|---|---------------------------------------|
| 11001 County Executive Office | \$115,230 | \$115,230 | - | - | - | - | - |
| 13001 Auditor-Controller | \$78,418 | - | - | - | - | - | - |
| 13002 Audits and Specialized Accounting | \$242 | - | - | - | - | - | - |
| 13003 Payroll | \$19,063 | - | - | - | - | - | - |
| 15001 County Counsel | \$279,991 | - | - | - | - | \$264,771 | - |
| 11301 Human Resources | \$162,235 | - | - | - | - | - | - |
| 72001 EDA FM - Admin | \$32,970 | - | - | - | - | - | - |
| 72007 EDA Parking | \$543,972 | - | - | - | - | - | - |
| Subtotal for CSD | \$1,232,120 | \$115,230 | - | - | - | \$264,771 | - |
| 10001 Board of Supervisors | \$270,329 | \$258,002 | - | - | - | - | - |
| 10002 Assessment Appeals Board | \$240 | - | - | - | - | - | - |
| 12001 Assessor | \$313,924 | - | - | - | - | - | - |
| 12002 County Clerk-Recorder | \$11,420 | - | - | - | - | - | - |
| 45100-12003 Records Mgmt & Archives Program | \$33,509 | - | - | - | - | - | - |
| 33600-12004 CREST | \$66 | - | - | - | - | - | - |
| 14001 Treasurer-Tax Collector | \$9,334 | - | - | - | - | - | - |
| 21100-19001 AgencyAdministration | \$4,749 | - | - | - | - | - | - |
| 21550-19003 Workforce Development | \$3,768 | - | - | - | - | - | - |
| 21200-19007 EDA/County Free Library | \$75,451 | - | - | - | - | - | - |
| 22100-19107 County Airports | \$1,256 | - | - | - | - | - | - |
| 22200-19201 Fair And National Date Fest | \$140,584 | - | - | - | - | - | - |
| 19301 Edward Dean Museum | \$236 | - | - | - | - | - | - |
| 22001 District Attorney | \$2,567,614 | - | - | - | - | \$2,046,487 | - |
| 23001 Riv Co Dep of Child Supt Svcs | \$121,365 | - | - | - | - | - | - |

County of Riverside
OMB A-87 Cost Allocation Plan

1 Building Depreciation
Schedule 1.7

Summary of Allocated Costs (continued)

| Department | Total | RV1005 Riverside CAC Annex | RV1019 Riverside EDA- FM Maintenance | RV 1044 Riverside Centre #A | RV 1045-1046 Riverside Centre #B-C | RV1058 + RV1065 Riverside Law Building | RV 1066 Gateway Office Building |
|---|-------------|----------------------------------|---|-----------------------------------|--|---|---------------------------------------|
| 24001 Public Defender | \$300,260 | - | - | - | - | - | - |
| 25001 Sheriff Administration | \$6,346 | - | - | - | - | - | - |
| 25002 Sheriff Support | \$92,889 | - | - | - | - | - | - |
| 25003 Sheriff Patrol | \$2,353,054 | - | - | - | - | - | - |
| 25004 Sheriff Corrections | \$5,274,604 | - | - | - | - | - | - |
| 25005 Sheriff Court Services | \$6,338 | - | - | - | - | - | - |
| 25006 CAC Security | \$4,324 | \$4,264 | - | - | - | - | - |
| 25007 Ben Clark Training Center | \$192,661 | - | - | - | - | - | - |
| 25010 Sheriff Coroner | \$109,185 | - | - | - | - | - | - |
| 25011 Sheriff -Public Administrator | \$26,329 | - | - | - | - | - | - |
| 37200-26001 Juvenile Hall | \$1,086,066 | - | - | - | - | - | - |
| 26002 Probation | \$213,180 | - | - | - | - | - | - |
| 26007 Administration & Support | \$264,771 | - | - | - | - | \$264,771 | - |
| 27002 Fire Protection | \$1,240,226 | - | - | - | - | - | - |
| 28001 Agricultural Commisioner | \$17,528 | - | - | - | - | - | - |
| 20200-31002 TLMA Administrative Services | \$3,031 | \$1,806 | - | - | - | - | - |
| 20200-31003 Consolidated Counter Services | \$407 | - | - | - | - | - | - |
| 20250-31101 Building & Safety | \$965 | - | - | - | - | - | - |
| 31201 Planning | \$794 | - | - | - | - | - | - |
| 20000-31301 Transportation | \$45,389 | - | - | - | - | - | - |
| 20260-31302 Surveyor | \$357 | - | - | - | - | - | - |
| 31401 Code Enforcement | \$39,202 | - | - | - | - | - | - |
| 41002 RUHS- Behavioral Health Treatment | \$1,143,010 | - | - | - | - | - | - |
| 42001 RUHS- Public Health | \$542,251 | - | - | - | - | - | - |
| 42004 Environmental Health | \$83,739 | - | - | - | - | - | - |
| 42006 Animal Control Services | \$1,119,713 | - | - | - | - | - | - |
| 42007 RUHS- Ambulatory Care | \$66,870 | - | - | - | - | - | - |
| 40050-43001 RUHS - Medical Center | \$134,827 | - | - | - | - | - | - |
| 65730-51001 DPSS Administration | \$493,960 | - | - | - | - | - | - |
| 21050-52002 DCA-Local Initiative Program | \$575 | - | - | - | - | - | - |

County of Riverside
OMB A-87 Cost Allocation Plan

1 Building Depreciation
Schedule 1.7

Summary of Allocated Costs (continued)

| Department | Total | RV1005 | RV1019 | RV 1044 | RV 1045-1046 | RV1058 + | RV 1066 |
|--|----------------------|------------------------|-------------------------------------|------------------------|--------------------------|-------------------------------------|----------------------------|
| | | Riverside CAC Annex | Riverside EDA- FM Maintenance | Riverside Centre #A | Riverside Centre #B-C | RV1065 Riverside Law Building | Gateway Office Building |
| 54001 Veterans Services | \$13,164 | - | - | - | - | - | - |
| 63001 Cooperative Extension | \$13,830 | - | - | - | - | - | - |
| 47200-72002 EDA-Custodial Services | \$13,501 | \$610 | - | - | - | - | - |
| 47210-72003 EDA-Maintenance Services | \$157,050 | \$54,003 | \$36,250 | - | - | - | - |
| 47220-72004 EDA-Real Estate | \$1,131,103 | - | - | \$265,367 | \$73,031 | - | \$395,324 |
| 45300-73005 Fleet Services | \$465,539 | - | - | - | - | - | - |
| 45500-74001 Information Technology | \$1,116,550 | \$1,435 | - | - | - | - | - |
| 45520-74006 RCIT Communications Solutions | \$113,022 | - | - | - | - | - | - |
| 900101-915301 Various CSAs | \$152,104 | - | \$9,295 | - | - | - | - |
| 00 All Other | \$3,096,038 | \$199,233 | - | \$687,988 | \$70,204 | - | - |
| Totals | \$25,920,720 | \$634,582 | \$45,545 | \$953,355 | \$143,235 | \$2,576,029 | \$395,324 |
| Direct Billed | - | - | - | - | - | - | - |
| Total Full Functional Cost | \$25,920,720 | \$634,582 | \$45,545 | \$953,355 | \$143,235 | \$2,576,029 | \$395,324 |
| Less Direct Billed | - | - | - | - | - | - | - |
| Less CSD Amounts | (\$1,232,120) | (\$115,230) | - | - | - | (\$264,771) | - |
| Total Receiving Department Allocation | \$24,688,600 | \$519,352 | \$45,545 | \$953,355 | \$143,235 | \$2,311,258 | \$395,324 |

County of Riverside
OMB A-87 Cost Allocation Plan

1 Building Depreciation
Schedule 1.7

Summary of Allocated Costs (continued)

| Department | Total | RV1078 Riverside County Innovation Center | SJ1403 San Jacinto Valley Animal Shelter Bldg. A | TM1501-1503 Temecula CAC |
|---|--------------------|---|---|-----------------------------|
| 11001 County Executive Office | \$115,230 | - | - | - |
| 13001 Auditor-Controller | \$78,418 | - | - | - |
| 13002 Audits and Specialized Accounting | \$242 | - | - | - |
| 13003 Payroll | \$19,063 | - | - | - |
| 15001 County Counsel | \$279,991 | - | - | - |
| 11301 Human Resources | \$162,235 | - | - | - |
| 72001 EDA FM - Admin | \$32,970 | - | - | - |
| 72007 EDA Parking | \$543,972 | - | - | - |
| Subtotal for CSD | \$1,232,120 | - | - | - |
| 10001 Board of Supervisors | \$270,329 | - | - | - |
| 10002 Assessment Appeals Board | \$240 | - | - | - |
| 12001 Assessor | \$313,924 | - | - | \$17,364 |
| 12002 County Clerk-Recorder | \$11,420 | - | - | - |
| 45100-12003 Records Mgmt & Archives Program | \$33,509 | - | - | - |
| 33600-12004 CREST | \$66 | - | - | - |
| 14001 Treasurer-Tax Collector | \$9,334 | - | - | - |
| 21100-19001 Agency Administration | \$4,749 | - | - | - |
| 21550-19003 Workforce Development | \$3,768 | - | - | - |
| 21200-19007 EDA/County Free Library | \$75,451 | - | - | - |
| 22100-19107 County Airports | \$1,256 | - | - | - |
| 22200-19201 Fair And National Date Fest | \$140,584 | - | - | - |
| 19301 Edward Dean Museum | \$236 | - | - | - |
| 22001 District Attorney | \$2,567,614 | - | - | - |
| 23001 Riv Co Dep of Child Supt Svcs | \$121,365 | - | - | - |

County of Riverside
OMB A-87 Cost Allocation Plan

1 Building Depreciation
Schedule 1.7

Summary of Allocated Costs (continued)

| Department | Total | RV1078 Riverside County Innovation Center | SJ1403 San Jacinto Valley Animal Shelter Bldg. A | TM1501-1503 Temecula CAC |
|---|-------------|---|---|-----------------------------|
| 24001 Public Defender | \$300,260 | - | - | - |
| 25001 Sheriff Administration | \$6,346 | - | - | - |
| 25002 Sheriff Support | \$92,889 | - | - | - |
| 25003 Sheriff Patrol | \$2,353,054 | - | - | - |
| 25004 Sheriff Corrections | \$5,274,604 | - | - | - |
| 25005 Sheriff Court Services | \$6,338 | - | - | - |
| 25006 CAC Security | \$4,324 | - | - | - |
| 25007 Ben Clark Training Center | \$192,661 | - | - | - |
| 25010 Sheriff Coroner | \$109,185 | - | - | - |
| 25011 Sheriff -Public Administrator | \$26,329 | - | - | - |
| 37200-26001 Juvenile Hall | \$1,086,066 | - | - | - |
| 26002 Probation | \$213,180 | - | - | \$9,830 |
| 26007 Administration & Support | \$264,771 | - | - | - |
| 27002 Fire Protection | \$1,240,226 | - | - | - |
| 28001 Agricultural Commisioner | \$17,528 | - | - | - |
| 20200-31002 TLMA Administrative Services | \$3,031 | - | - | - |
| 20200-31003 Consolidated Counter Services | \$407 | - | - | - |
| 20250-31101 Building & Safety | \$965 | - | - | - |
| 31201 Planning | \$794 | - | - | - |
| 20000-31301 Transportation | \$45,389 | - | - | - |
| 20260-31302 Surveyor | \$357 | - | - | - |
| 31401 Code Enforcement | \$39,202 | - | \$35,446 | - |
| 41002 RUHS- Behavioral Health Treatment | \$1,143,010 | - | - | \$12,948 |
| 42001 RUHS- Public Health | \$542,251 | - | - | \$19,242 |
| 42004 Environmental Health | \$83,739 | - | - | - |
| 42006 Animal Control Services | \$1,119,713 | - | \$112,069 | - |
| 42007 RUHS- Ambulatory Care | \$66,870 | - | - | - |
| 40050-43001 RUHS - Medical Center | \$134,827 | - | - | - |
| 65730-51001 DPSS Administration | \$493,960 | - | - | - |
| 21050-52002 DCA-Local Initiative Program | \$575 | - | - | - |

County of Riverside
OMB A-87 Cost Allocation Plan

1 Building Depreciation
Schedule 1.7

Summary of Allocated Costs (continued)

| Department | Total | RV1078 Riverside County Innovation Center | SJ1403 San Jacinto Valley Animal Shelter Bldg. A | TM1501-1503 Temecula CAC |
|--|----------------------|---|---|-----------------------------|
| 54001 Veterans Services | \$13,164 | - | - | - |
| 63001 Cooperative Extension | \$13,830 | - | - | - |
| 47200-72002 EDA-Custodial Services | \$13,501 | - | - | - |
| 47210-72003 EDA-Maintenance Services | \$157,050 | - | \$1,206 | \$6,767 |
| 47220-72004 EDA-Real Estate | \$1,131,103 | - | - | - |
| 45300-73005 Fleet Services | \$465,539 | - | - | - |
| 45500-74001 Information Technology | \$1,116,550 | \$1,112,122 | - | \$1,544 |
| 45520-74006 RCIT Communications Solutions | \$113,022 | - | - | - |
| 900101-915301 Various CSAs | \$152,104 | - | - | - |
| 00 All Other | \$3,096,038 | \$126,994 | - | \$22,325 |
| Totals | \$25,920,720 | \$1,239,116 | \$148,721 | \$90,019 |
| Direct Billed | - | - | - | - |
| Total Full Functional Cost | \$25,920,720 | \$1,239,116 | \$148,721 | \$90,019 |
| Less Direct Billed | - | - | - | - |
| Less CSD Amounts | (\$1,232,120) | - | - | - |
| Total Receiving Department Allocation | \$24,688,600 | \$1,239,116 | \$148,721 | \$90,019 |

2 Equipment Depreciation
Schedule 2.1

Narratives

The County has changed to a actual equipment depreciation schedule to reflect the depreciation of its assets. 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.

Allocates cost based on the equipment depreciation per general fund department equipment
Equipment Depreciation - inventory.

2 Equipment Depreciation
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 2015/2016 Actual
For Use In Year 2017/2018

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 6/21/2017

2 Equipment Depreciation
Schedule 2.3

Labor Distribution Summary
No Labor Distribution

2 Equipment Depreciation
Schedule 2.4

Schedule of costs to be allocated

| | Amount | General & Admin | Equipment Depreciation |
|---------------------------------------|--------------|--------------------|---------------------------|
| <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 | \$11,702,295 | - | \$11,702,295 |
| Cost Adjustments Subtotal | \$11,702,295 | - | \$11,702,295 |
| Reallocate Admin | | - | - |
| Functional Costs | \$11,702,295 | - | \$11,702,295 |

Fiscal Year 2015/2016 Actual
For Use In Year 2017/2018

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 6/21/2017

2 Equipment Depreciation
Schedule 2.5

Service to Service Costs

No Service to Service Costs

County of Riverside
OMB A-87 Cost Allocation Plan

2 Equipment Depreciation
Schedule 2.6.1

Detail Allocations - Equipment Depreciation

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|-------------------------------------|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|-------------|
| 11001 County Executive Office | 213.76 | 0.002% | \$214 | - | \$214 | - | \$214 |
| 13001 Auditor-Controller | 8,582.73 | 0.073% | \$8,583 | - | \$8,583 | - | \$8,583 |
| 13003 Payroll | 5,123.05 | 0.044% | \$5,123 | - | \$5,123 | - | \$5,123 |
| 15001 County Counsel | 5,235.2 | 0.045% | \$5,235 | - | \$5,235 | - | \$5,235 |
| 11301 Human Resources | 1,306.35 | 0.011% | \$1,306 | - | \$1,306 | - | \$1,306 |
| 72001 EDA FM - Admin | 7,112.88 | 0.061% | \$7,113 | - | \$7,113 | - | \$7,113 |
| 12001 Assessor | 84,108.86 | 0.719% | \$84,109 | - | \$84,109 | - | \$84,109 |
| 12002 County Clerk-Recorder | 589,168.51 | 5.035% | \$589,168 | - | \$589,168 | - | \$589,168 |
| 14001 Treasurer-Tax Collector | 36,148.86 | 0.309% | \$36,149 | - | \$36,149 | - | \$36,149 |
| 17001 Registrar of Voters | 108,463.76 | 0.927% | \$108,464 | - | \$108,464 | - | \$108,464 |
| 20001 Emergency Management | 86,141.4 | 0.736% | \$86,141 | - | \$86,141 | - | \$86,141 |
| 22001 District Attorney | 149,579.25 | 1.278% | \$149,579 | - | \$149,579 | - | \$149,579 |
| 25001 Sheriff Administration | 52,782.98 | 0.451% | \$52,783 | - | \$52,783 | - | \$52,783 |
| 25002 Sheriff Support | 2,274,848.08 | 19.439% | \$2,274,848 | - | \$2,274,848 | - | \$2,274,848 |
| 25003 Sheriff Patrol | 3,047,721.72 | 26.044% | \$3,047,722 | - | \$3,047,722 | - | \$3,047,722 |
| 25004 Sheriff Corrections | 837,269.47 | 7.155% | \$837,269 | - | \$837,269 | - | \$837,269 |
| 25005 Sheriff Court Services | 144,544.94 | 1.235% | \$144,545 | - | \$144,545 | - | \$144,545 |
| 25006 CAC Security | 2,237.48 | 0.019% | \$2,237 | - | \$2,237 | - | \$2,237 |
| 25007 Ben Clark Training Center | 126,093.4 | 1.078% | \$126,093 | - | \$126,093 | - | \$126,093 |
| 25010 Sheriff Coroner | 57,705.12 | 0.493% | \$57,705 | - | \$57,705 | - | \$57,705 |
| 25011 Sheriff -Public Administrator | 1,625.81 | 0.014% | \$1,626 | - | \$1,626 | - | \$1,626 |
| 37200-26001 Juvenile Hall | 29,082.56 | 0.249% | \$29,083 | - | \$29,083 | - | \$29,083 |
| 26002 Probation | 165,312.36 | 1.413% | \$165,312 | - | \$165,312 | - | \$165,312 |
| 26007 Administration & Support | 21,277.2 | 0.182% | \$21,277 | - | \$21,277 | - | \$21,277 |
| 27002 Fire Protection | 2,901,576.3 | 24.795% | \$2,901,576 | - | \$2,901,576 | - | \$2,901,576 |
| 28001 Agricultural Commissioner | 15,125.37 | 0.129% | \$15,125 | - | \$15,125 | - | \$15,125 |
| 31201 Planning | 4,650.13 | 0.040% | \$4,650 | - | \$4,650 | - | \$4,650 |
| 31401 Code Enforcement | 10,167.7 | 0.087% | \$10,168 | - | \$10,168 | - | \$10,168 |

County of Riverside
OMB A-87 Cost Allocation Plan

2 Equipment Depreciation
Schedule 2.6.1

Detail Allocations - Equipment Depreciation (continued)

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|-----------------------------------|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|--------------|
| 42001 RUHS- Public Health | 66,668.56 | 0.570% | \$66,669 | - | \$66,669 | - | \$66,669 |
| 42004 Environmental Health | 81,845.24 | 0.699% | \$81,845 | - | \$81,845 | - | \$81,845 |
| 42006 Animal Control Services | 60,208.65 | 0.515% | \$60,209 | - | \$60,209 | - | \$60,209 |
| 42007 RUHS- Ambulatory Care | 19,224.71 | 0.164% | \$19,225 | - | \$19,225 | - | \$19,225 |
| 43003 Correctional Health Systems | 178,925.02 | 1.529% | \$178,925 | - | \$178,925 | - | \$178,925 |
| 72005 EDA-Project Management | 134.9 | 0.001% | \$135 | - | \$135 | - | \$135 |
| 30100-72008 EDA-Capital Projects | 522,082.96 | 4.461% | \$522,083 | - | \$522,083 | - | \$522,083 |
| Subtotals | 11,702,295.27 | 100.000% | \$11,702,295 | - | \$11,702,295 | - | \$11,702,295 |
| Direct Billed | | | | | | - | - |
| Total Full Functional Cost | | | | | \$11,702,295 | | \$11,702,295 |

Allocation Basis: Equipment Depreciation per Dept ID

**2 Equipment Depreciation
Schedule 2.7**

Summary of Allocated Costs

| Department | Total | Equipment Depreciation |
|-------------------------------------|-----------------|---------------------------|
| 11001 County Executive Office | \$214 | \$214 |
| 13001 Auditor-Controller | \$8,583 | \$8,583 |
| 13003 Payroll | \$5,123 | \$5,123 |
| 15001 County Counsel | \$5,235 | \$5,235 |
| 11301 Human Resources | \$1,306 | \$1,306 |
| 72001 EDA FM - Admin | \$7,113 | \$7,113 |
| Subtotal for CSD | \$27,574 | \$27,574 |
| 12001 Assessor | \$84,109 | \$84,109 |
| 12002 County Clerk-Recorder | \$589,168 | \$589,168 |
| 14001 Treasurer-Tax Collector | \$36,149 | \$36,149 |
| 17001 Registrar of Voters | \$108,464 | \$108,464 |
| 20001 Emergency Management | \$86,141 | \$86,141 |
| 22001 District Attorney | \$149,579 | \$149,579 |
| 25001 Sheriff Administration | \$52,783 | \$52,783 |
| 25002 Sheriff Support | \$2,274,848 | \$2,274,848 |
| 25003 Sheriff Patrol | \$3,047,722 | \$3,047,722 |
| 25004 Sheriff Corrections | \$837,269 | \$837,269 |
| 25005 Sheriff Court Services | \$144,545 | \$144,545 |
| 25006 CAC Security | \$2,237 | \$2,237 |
| 25007 Ben Clark Training Center | \$126,093 | \$126,093 |
| 25010 Sheriff Coroner | \$57,705 | \$57,705 |
| 25011 Sheriff -Public Administrator | \$1,626 | \$1,626 |
| 37200-26001 Juvenile Hall | \$29,083 | \$29,083 |
| 26002 Probation | \$165,312 | \$165,312 |
| 26007 Administration & Support | \$21,277 | \$21,277 |
| 27002 Fire Protection | \$2,901,576 | \$2,901,576 |

**2 Equipment Depreciation
Schedule 2.7**

Summary of Allocated Costs (continued)

| Department | Total | Equipment Depreciation |
|--|---------------------|-----------------------------------|
| 28001 Agricultural Commisioner | \$15,125 | \$15,125 |
| 31201 Planning | \$4,650 | \$4,650 |
| 31401 Code Enforcement | \$10,168 | \$10,168 |
| 42001 RUHS- Public Health | \$66,669 | \$66,669 |
| 42004 Environmental Health | \$81,845 | \$81,845 |
| 42006 Animal Control Services | \$60,209 | \$60,209 |
| 42007 RUHS- Ambulatory Care | \$19,225 | \$19,225 |
| 43003 Correctional Health Systems | \$178,925 | \$178,925 |
| 72005 EDA-Project Management | \$135 | \$135 |
| 30100-72008 EDA-Capital Projects | \$522,083 | \$522,083 |
| Totals | \$11,702,295 | \$11,702,295 |
| Direct Billed | - | - |
| Total Full Functional Cost | \$11,702,295 | \$11,702,295 |
| Less Direct Billed | - | - |
| Less CSD Amounts | (\$27,574) | (\$27,574) |
| Total Receiving Department Allocation | \$11,674,721 | \$11,674,721 |

11001 County Executive Office
Schedule 3.1

Narratives

Executive office costs were allocated into multiple 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. |
| Criminal Justice System Dir - | Allocates the cost of the Criminal Justice System consultants directly to the deptID's supported based on expenditures per deptID. |
| Successor Agency - | Allocates cost directly to the Redevelopment Successor Agency based on direct charges. |
| RUHS - | Allocates the cost directly to the RUHS Riverside University Health System based on direct charges. |
| Indigent Defense - | Allocates the cost directly to Indigent Defense based on direct charges. |
| Unallowed - | Not further allocated |

County of Riverside
OMB A-87 Cost Allocation Plan

11001 County Executive Office
Schedule 3.2

Revenue Reconciliation

| Account | Account Description | Amount | Off the Top | Direct Billed | General Government | Description |
|----------------------|--|---------------------|-------------|--------------------|---------------------|---|
| C/A | 572800 Intra-Miscellaneous | \$676,920 | - | - | \$676,920 | One percent administration fee of Debt Service Projects |
| C/A | 573400 Intra-Salary & Benefit Reimb | \$133,094 | - | \$133,094 | - | POB related - unallowed |
| Total for C/A | | \$810,014 | - | \$133,094 | \$676,920 | |
| REV | 740020 Interest Invested Funds | \$16,461 | - | - | \$16,461 | Interest - unallowed |
| REV | 741270 Landfill Lease Agreement | \$8,576,338 | - | - | \$8,576,338 | bsd onBurtec Ind del tonnage |
| REV | 741460 Rental of Buildings | \$508,184 | - | - | \$508,184 | Rental payments received from RCTC and WROG |
| REV | 771460 Public Defender Service | \$11,101 | - | - | \$11,101 | Public Defender Service Fees |
| REV | 774710 Mobile Home Park | \$26,052 | - | - | \$26,052 | Stabilization |
| REV | 95800 Other Environmental Services | - | - | - | - | |
| REV | 777520 Reimbursement for Services | \$597,832 | - | - | \$597,832 | Projects |
| REV | 777540 Reimbursement of Salaries | \$1,117,309 | - | \$1,117,309 | - | |
| REV | 778150 Interfund Leases | \$100,000 | - | - | \$100,000 | office space in the Executive Office |
| REV | 778200 Interfund Miscellaneous | \$423,437 | - | - | \$423,437 | Projects |
| REV | 778410 Interfund Admim Services | \$177,936 | - | - | \$177,936 | Administrative fee on Pension Obligations Bonds |
| REV | 781360 Other Misc Revenue | \$9,451 | - | - | \$9,451 | from Cities |
| REV | 781680 Admin Charges | \$5,898 | - | - | \$5,898 | Air Quality Improvement |
| REV | 790600 Contrib From Other County Funds | \$4,016,405 | - | - | \$4,016,405 | Solar Pyts Funds 31542 & 22840 |
| Total for REV | | \$15,586,404 | - | \$1,117,309 | \$14,469,095 | |

Total per Books \$16,396,418

Less General Government (\$15,146,015)

Less Off the Top -

Less Direct Billed (\$1,250,403)

Difference -

Fiscal Year 2015/2016 Actual
For Use In Year 2017/2018

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 6/21/2017

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 | Criminal Justice System Dir | Successor Agency |
|-------------------------|--------------------|---------------|-----------------------|---------------------|----------------|---------------------|-----------------------------------|---------------------|
| All Exec Staff | \$2,804,970 | - | \$378,150 | \$61,115 | \$1,836 | \$1,840,003 | - | - |
| Total | \$2,804,970 | - | \$378,150 | \$61,115 | \$1,836 | \$1,840,003 | - | - |
| Total Percentage | 100.000% | - | 13.481% | 2.179% | 0.065% | 65.598% | - | - |

Fiscal Year 2015/2016 Actual
For Use In Year 2017/2018

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 6/21/2017

11001 County Executive Office
Schedule 3.3

Labor Distribution Summary (continued)

| Staff Name | Salary | RUHS | Indigent Defense | Unallowed |
|-------------------------|--------------------|-------------|-----------------------------|------------------|
| All Exec Staff | \$2,804,970 | - | - | \$523,866 |
| Total | \$2,804,970 | - | - | \$523,866 |
| Total Percentage | 100.000% | - | - | 18.676% |

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 6/21/2017

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 | Criminal Justice System Dir | Successor Agency |
|---------------------------------------|--------------------|-----------------|--------------------|------------------|----------------|--------------------|-----------------------------|------------------|
| <i>Total %</i> | | - | 13.481% | 2.179% | 0.065% | 65.598% | - | - |
| Wages and Benefits | | | | | | | | |
| Salaries | \$2,298,422 | - | \$309,860 | \$50,078 | \$1,504 | \$1,507,718 | - | - |
| Benefits | \$1,159,089 | - | \$156,262 | \$25,254 | \$759 | \$760,339 | - | - |
| Wages and Benefits Subtotal | \$3,457,511 | - | \$466,122 | \$75,333 | \$2,263 | \$2,268,057 | - | - |
| Services and Supplies | Dist | | | | | | | |
| Salaries and Benefits Direct to Su | PROP \$842,659 | - | - | - | - | - | - | \$842,659 |
| Salaries & Benefits direct to RCRM | PROP \$274,650 | - | - | - | - | - | - | - |
| Salaries & Benefits Indigent Def D | PROP \$133,094 | - | - | - | - | - | - | - |
| Other Services & Supplies | SAL \$1,155,663 | - | \$155,800 | \$25,180 | \$756 | \$758,091 | - | - |
| 537260 Interfund Exp | SAL \$523 | - | \$71 | \$11 | \$0 | \$343 | - | - |
| 572800 Intra Misc | DISA (\$676,920) | - | - | - | - | - | - | - |
| 573400 Intra Salary | DISA (\$133,094) | - | - | - | - | - | - | - |
| 524560 Consultants | PROP \$1,013,222 | - | - | - | - | - | \$1,013,222 | - |
| Services and Supplies Subtotal | \$2,609,797 | - | \$155,870 | \$25,191 | \$757 | \$758,434 | \$1,013,222 | \$842,659 |
| Cost Adjustments | | | | | | | | |
| 572800 Intra Misc | \$676,920 | - | - | - | - | - | - | - |
| 573400 Intra Salary | \$133,094 | - | - | - | - | - | - | - |
| Cost Adjustments Subtotal | \$810,014 | - | - | - | - | - | - | - |
| Reallocate Admin | | - | - | - | - | - | - | - |
| Functional Costs | \$6,877,322 | - | \$621,992 | \$100,524 | \$3,020 | \$3,026,491 | \$1,013,222 | \$842,659 |

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 6/21/2017

11001 County Executive Office
Schedule 3.4

Schedule of costs to be allocated (continued)

| | Amount | RUHS | Indigent Defense | Unallowed |
|---------------------------------------|--------------------|------------------|---------------------|------------------|
| <i>Total %</i> | | - | - | 18.676% |
| Wages and Benefits | | | | |
| Salaries | \$2,298,422 | - | - | \$429,261 |
| Benefits | \$1,159,089 | - | - | \$216,476 |
| Wages and Benefits Subtotal | \$3,457,511 | - | - | \$645,737 |
| Services and Supplies | Dist | | | |
| Salaries and Benefits Direct to Sup | PROP \$842,659 | - | - | - |
| Salaries & Benefits direct to RCRM | PROP \$274,650 | \$274,650 | - | - |
| Salaries & Benefits Indigent Def D | PROP \$133,094 | - | \$133,094 | - |
| Other Services & Supplies | SAL \$1,155,663 | - | - | \$215,836 |
| 537260 Interfund Exp | SAL \$523 | - | - | \$98 |
| 572800 Intra Misc | DISA (\$676,920) | - | - | - |
| 573400 Intra Salary | DISA (\$133,094) | - | - | - |
| 524560 Consultants | PROP \$1,013,222 | - | - | - |
| Services and Supplies Subtotal | \$2,609,797 | \$274,650 | \$133,094 | \$215,933 |
| Cost Adjustments | | | | |
| 572800 Intra Misc | \$676,920 | - | - | - |
| 573400 Intra Salary | \$133,094 | - | - | - |
| Cost Adjustments Subtotal | \$810,014 | - | - | - |
| Reallocate Admin | | - | - | - |
| Functional Costs | \$6,877,322 | \$274,650 | \$133,094 | \$861,670 |

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 6/21/2017

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 | Criminal Justice System Dir | Successor Agency |
|---|--------------------|-----------------|--------------------|------------------|----------------|--------------------|-----------------------------|------------------|
| 1 Building Depreciation | \$115,230 | - | \$10,421 | \$1,684 | \$51 | \$50,709 | \$16,977 | \$14,119 |
| 2 Equipment Depreciation | \$214 | - | \$19 | \$3 | \$0 | \$94 | \$31 | \$26 |
| 11001 County Executive Office | - | \$6,500 | \$588 | \$95 | \$3 | \$2,860 | \$958 | \$796 |
| 13001 Auditor-Controller | - | \$4,981 | \$450 | \$73 | \$2 | \$2,192 | \$734 | \$610 |
| 13002 Audits and Specialized Accounting | - | \$9,802 | \$886 | \$143 | \$4 | \$4,313 | \$1,444 | \$1,201 |
| 13003 Payroll | - | (\$127) | (\$11) | (\$2) | \$0 | (\$56) | (\$19) | (\$16) |
| 11301 Human Resources | - | \$4,436 | \$401 | \$65 | \$2 | \$1,952 | \$654 | \$544 |
| 73001 Purchasing | - | \$785 | \$71 | \$11 | \$0 | \$346 | \$116 | \$96 |
| Subtotals | \$115,443 | \$26,376 | \$12,826 | \$2,073 | \$62 | \$62,410 | \$20,894 | \$17,377 |
| Functional Costs | \$6,877,322 | | \$621,992 | \$100,524 | \$3,020 | \$3,026,491 | \$1,013,222 | \$842,659 |
| Total Allocated Costs | \$7,019,142 | | \$634,819 | \$102,597 | \$3,082 | \$3,088,901 | \$1,034,116 | \$860,036 |

Default Expenditure Distribution

County of Riverside
OMB A-87 Cost Allocation Plan

11001 County Executive Office
Schedule 3.5

Service to Service Costs (continued)

| Department | First Incoming | Second Incoming | RUHS | Indigent Defense | Unallowed |
|---|--------------------|-----------------|------------------|------------------|------------------|
| 1 Building Depreciation | \$115,230 | - | \$4,602 | \$2,230 | \$14,437 |
| 2 Equipment Depreciation | \$214 | - | \$9 | \$4 | \$27 |
| 11001 County Executive Office | - | \$6,500 | \$260 | \$126 | \$814 |
| 13001 Auditor-Controller | - | \$4,981 | \$199 | \$96 | \$624 |
| 13002 Audits and Specialized Accounting | - | \$9,802 | \$391 | \$190 | \$1,228 |
| 13003 Payroll | - | (\$127) | (\$5) | (\$2) | (\$16) |
| 11301 Human Resources | - | \$4,436 | \$177 | \$86 | \$556 |
| 73001 Purchasing | - | \$785 | \$31 | \$15 | \$98 |
| Subtotals | \$115,443 | \$26,376 | \$5,664 | \$2,745 | \$17,769 |
| Functional Costs | \$6,877,322 | | \$274,650 | \$133,094 | \$861,670 |
| Total Allocated Costs | \$7,019,142 | | \$280,314 | \$135,839 | \$879,439 |
| | | | | | 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 | 6,914 | 1.828% | \$11,563 | - | \$11,563 | \$44 | \$11,607 |
| 11301 Human Resources | 3,841 | 1.016% | \$6,424 | - | \$6,424 | \$24 | \$6,448 |
| 10001 Board of Supervisors | 29,102 | 7.696% | \$48,671 | - | \$48,671 | \$184 | \$48,855 |
| 11099 Indigent Defense | 8,795 | 2.326% | \$14,709 | - | \$14,709 | \$55 | \$14,764 |
| 22001 District Attorney | 18,469 | 4.884% | \$30,888 | - | \$30,888 | \$117 | \$31,005 |
| 23001 Riv Co Dep of Child Supt Svcs | 6,177 | 1.633% | \$10,331 | - | \$10,331 | \$39 | \$10,370 |
| 24001 Public Defender | 918 | 0.243% | \$1,535 | - | \$1,535 | \$6 | \$1,541 |
| 25001 Sheriff Administration | 25,088 | 6.634% | \$41,958 | - | \$41,958 | \$158 | \$42,116 |
| 26002 Probation | 18,406 | 4.867% | \$30,783 | - | \$30,783 | \$116 | \$30,899 |
| 27002 Fire Protection | 51,054 | 13.501% | \$85,385 | - | \$85,385 | \$322 | \$85,707 |
| 28001 Agricultural Commissioner | 193 | 0.051% | \$323 | - | \$323 | \$1 | \$324 |
| 20200-31002 TLMA Administrative Services | 48,395 | 12.798% | \$80,938 | - | \$80,938 | \$305 | \$81,243 |
| 41001 MH-Public Guardian | 13,944 | 3.687% | \$23,320 | - | \$23,320 | \$88 | \$23,408 |
| 42001 RUHS- Public Health | 13,377 | 3.537% | \$22,372 | - | \$22,372 | \$84 | \$22,456 |
| 42004 Environmental Health | 6,597 | 1.745% | \$11,033 | - | \$11,033 | \$42 | \$11,075 |
| 42006 Animal Control Services | 21,925 | 5.798% | \$36,668 | - | \$36,668 | \$138 | \$36,806 |
| 42007 RUHS- Ambulatory Care | 248 | 0.066% | \$415 | - | \$415 | \$2 | \$417 |
| 43003 Correctional Health Systems | 826 | 0.218% | \$1,381 | - | \$1,381 | \$5 | \$1,386 |
| 40200-45001 Department of Waste Resources | 3,051 | 0.807% | \$5,103 | - | \$5,103 | \$19 | \$5,122 |
| 65730-51001 DPSS Administration | 33,239 | 8.790% | \$55,590 | - | \$55,590 | \$210 | \$55,800 |
| 21450-53001 Office of Aging-Title III | 2,968 | 0.785% | \$4,964 | - | \$4,964 | \$19 | \$4,983 |
| 54001 Veterans Services | 932 | 0.246% | \$1,559 | - | \$1,559 | \$6 | \$1,565 |
| 63001 Cooperative Extension | 48 | 0.013% | \$80 | - | \$80 | - | \$80 |
| 45500-74001 Information Technology | 50,589 | 13.378% | \$84,607 | - | \$84,607 | \$319 | \$84,926 |
| 25400-931104 Regnl Parks & Open-Space Dist | 2,969 | 0.785% | \$4,965 | - | \$4,965 | \$19 | \$4,984 |
| 00 All Other | 10,085 | 2.667% | \$16,867 | - | \$16,867 | \$64 | \$16,931 |
| Subtotals | 378,150 | 100.000% | \$632,433 | - | \$632,433 | \$2,386 | \$634,819 |
| Direct Billed | | | | | | - | - |
| Total Full Functional Cost | | | | | \$632,433 | | \$634,819 |

Allocation Basis: Direct Cost

Fiscal Year 2015/2016 Actual
For Use In Year 2017/2018

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 6/21/2017

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 | 61,115 | 100.000% | \$102,211 | - | \$102,211 | \$386 | \$102,597 |
| Subtotals | 61,115 | 100.000% | \$102,211 | - | \$102,211 | \$386 | \$102,597 |
| Direct Billed | | | | | | - | - |
| Total Full Functional Cost | | | | | \$102,211 | | \$102,597 |

Allocation Basis: Direct Hours

Fiscal Year 2015/2016 Actual
For Use In Year 2017/2018

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 6/21/2017

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 |
|------------------------------------|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|---------|
| 15100-947200 Flood Cont Dist Admin | 1,836 | 100.000% | \$3,071 | - | \$3,071 | \$12 | \$3,083 |
| Subtotals | 1,836 | 100.000% | \$3,071 | - | \$3,071 | \$12 | \$3,082 |
| Direct Billed | | | | | - | | - |
| Total Full Functional Cost | | | | | \$3,071 | | \$3,082 |

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 | 7,324,289 | 0.211% | \$6,500 | - | \$6,500 | - | \$6,500 |
| 13001 Auditor-Controller | 7,671,636 | 0.221% | \$6,808 | - | \$6,808 | \$26 | \$6,834 |
| 13002 Audits and Specialized Accounting | 1,545,791 | 0.045% | \$1,372 | - | \$1,372 | \$5 | \$1,377 |
| 13003 Payroll | 2,512,687 | 0.072% | \$2,230 | - | \$2,230 | \$8 | \$2,238 |
| 15001 County Counsel | 13,057,529 | 0.377% | \$11,587 | - | \$11,587 | \$44 | \$11,631 |
| 11301 Human Resources | 23,361,798 | 0.674% | \$20,731 | - | \$20,731 | \$78 | \$20,809 |
| 73001 Purchasing | 3,822,918 | 0.110% | \$3,392 | - | \$3,392 | \$13 | \$3,405 |
| 72001 EDA FM - Admin | 5,125,829 | 0.148% | \$4,549 | - | \$4,549 | \$17 | \$4,566 |
| 72006 EDA Energy | 28,778,640 | 0.830% | \$25,538 | - | \$25,538 | \$97 | \$25,635 |
| 72007 EDA Parking | 1,980,681 | 0.057% | \$1,758 | - | \$1,758 | \$7 | \$1,765 |
| 10001 Board of Supervisors | 8,079,038 | 0.233% | \$7,169 | - | \$7,169 | \$27 | \$7,196 |
| 10002 Assessment Appeals Board | 987,073 | 0.028% | \$876 | - | \$876 | \$3 | \$879 |
| 11009 Contrib To Trial Court Funding | 2,015 | 0.000% | \$2 | - | \$2 | - | \$2 |
| 11010 Contribution to Other Funds | 187 | 0.000% | \$0 | - | \$0 | - | \$0 |
| 11014 County Contrib to Hlth & MH | 149 | 0.000% | \$0 | - | \$0 | - | \$0 |
| 11021 Interest on Trans & Teeter | 75,017 | 0.002% | \$67 | - | \$67 | - | \$67 |
| 11029 Legislative-Admin Support | 3,353,389 | 0.097% | \$2,976 | - | \$2,976 | \$11 | \$2,987 |
| 11033 Confidential Court Orders | 261,237 | 0.008% | \$232 | - | \$232 | \$1 | \$233 |
| 22450-11036 Wc-Mshcp | 3,314,126 | 0.096% | \$2,941 | - | \$2,941 | \$11 | \$2,952 |
| 30500-11037 Devel. Impact Fee Op Org | 251,287 | 0.007% | \$223 | - | \$223 | \$1 | \$224 |
| 11038 EO Subfund Operations | 365,864 | 0.011% | \$325 | - | \$325 | \$1 | \$326 |
| 11039 Court Facilities | 1,752,972 | 0.051% | \$1,556 | - | \$1,556 | \$6 | \$1,562 |
| 35000-11040 Pension Obligation Bonds | 3,332,102 | 0.096% | \$2,957 | - | \$2,957 | \$11 | \$2,968 |
| 11043 Court Reporting Transcripts | 1,216,957 | 0.035% | \$1,080 | - | \$1,080 | \$4 | \$1,084 |
| 11044 Grand Jury Admin | 451,800 | 0.013% | \$401 | - | \$401 | \$2 | \$403 |
| 11050 Natl Pollutant Dschrg Elim Sys | 788,410 | 0.023% | \$700 | - | \$700 | \$3 | \$703 |
| 11099 Indigent Defense | 10,189,602 | 0.294% | \$9,042 | - | \$9,042 | \$34 | \$9,076 |
| 22000-11303 Air Quality Division | 463,886 | 0.013% | \$412 | - | \$412 | \$2 | \$414 |

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 |
|---|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|----------|
| 45860-11306 Delta Dental PPO | 491,311 | 0.014% | \$436 | - | \$436 | \$2 | \$438 |
| 46020-11307 Property Insurance | 6,507,612 | 0.188% | \$5,775 | - | \$5,775 | \$22 | \$5,797 |
| 46100-11308 Workers Compensation | 7,944,400 | 0.229% | \$7,050 | - | \$7,050 | \$27 | \$7,077 |
| 46000-11309 Malpractice Insurance | 2,686,117 | 0.077% | \$2,384 | - | \$2,384 | \$9 | \$2,393 |
| 45960-11310 Liability Insurance | 10,808,039 | 0.312% | \$9,591 | - | \$9,591 | \$36 | \$9,627 |
| 46080-11311 Unemployment Insurance | 140,373 | 0.004% | \$125 | - | \$125 | - | \$125 |
| 46060-11312 STD Disability Insurance | 348,582 | 0.010% | \$309 | - | \$309 | \$1 | \$310 |
| 46040-11313 Safety Loss Control | 2,066,822 | 0.060% | \$1,834 | - | \$1,834 | \$7 | \$1,841 |
| 47000-11318 Temporary Assistance | 4,681,073 | 0.135% | \$4,154 | - | \$4,154 | \$16 | \$4,170 |
| 45800-11320 Exclusive Provider Option | 16,867,443 | 0.486% | \$14,968 | - | \$14,968 | \$57 | \$15,025 |
| 46100-11322 Employee Assistance Services | 1,343,232 | 0.039% | \$1,192 | - | \$1,192 | \$5 | \$1,197 |
| 45920-11325 Local Advantage Blythe Dental | 2,704 | 0.000% | \$2 | - | \$2 | - | \$2 |
| 45900-11326 Local Advantage Plus Dental | 64,519 | 0.002% | \$57 | - | \$57 | - | \$57 |
| 46120-11329 Occupational Health & Wellness | 3,453,794 | 0.100% | \$3,065 | - | \$3,065 | \$12 | \$3,077 |
| 46100-11330 Culture of Health | 770,748 | 0.022% | \$684 | - | \$684 | \$3 | \$687 |
| 22050-11501 CFD Assessment Dist Admin | 669,070 | 0.019% | \$594 | - | \$594 | \$2 | \$596 |
| 12001 Assessor | 26,710,515 | 0.770% | \$23,703 | - | \$23,703 | \$90 | \$23,793 |
| 12002 County Clerk-Recorder | 17,013,449 | 0.491% | \$15,098 | - | \$15,098 | \$57 | \$15,155 |
| 45100-12003 Records Mgmt & Archives Program | 1,641,880 | 0.047% | \$1,457 | - | \$1,457 | \$6 | \$1,463 |
| 33600-12004 CREST | 5,623,021 | 0.162% | \$4,990 | - | \$4,990 | \$19 | \$5,009 |
| 14001 Treasurer-Tax Collector | 12,994,448 | 0.375% | \$11,531 | - | \$11,531 | \$44 | \$11,575 |
| 17001 Registrar of Voters | 10,712,799 | 0.309% | \$9,506 | - | \$9,506 | \$36 | \$9,542 |
| 21100-19001 AgencyAdministration | 3,973,205 | 0.115% | \$3,526 | - | \$3,526 | \$13 | \$3,539 |
| 21350-19002 HUD-CDBG Home Grants | 2,114,976 | 0.061% | \$1,877 | - | \$1,877 | \$7 | \$1,884 |
| 21550-19003 Workforce Development | 14,724,912 | 0.425% | \$13,067 | - | \$13,067 | \$49 | \$13,116 |
| 40600-19004 Housing Authority (County) | 11,600,230 | 0.335% | \$10,294 | - | \$10,294 | \$39 | \$10,333 |
| 21100-19005 Single Family Revenue Bond | 674,811 | 0.019% | \$599 | - | \$599 | \$2 | \$601 |
| 21250-19006 Home Grant Program | 358,248 | 0.010% | \$318 | - | \$318 | \$1 | \$319 |
| 21200-19007 EDA/County Free Library | 5,922,761 | 0.171% | \$5,256 | - | \$5,256 | \$20 | \$5,276 |
| 60045-19009 Successor Agency to the RDA | 1,282,554 | 0.037% | \$1,138 | - | \$1,138 | \$4 | \$1,142 |

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 |
|---|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|-----------|
| 19010 Economic Development | 4,298,010 | 0.124% | \$3,814 | - | \$3,814 | \$14 | \$3,828 |
| 22100-19107 County Airports | 2,652,124 | 0.076% | \$2,353 | - | \$2,353 | \$9 | \$2,362 |
| 22200-19201 Fair And National Date Fest | 3,688,394 | 0.106% | \$3,273 | - | \$3,273 | \$12 | \$3,285 |
| 19301 Edward Dean Museum | 326,762 | 0.009% | \$290 | - | \$290 | \$1 | \$291 |
| 20001 Emergency Management | 16,279,759 | 0.469% | \$14,447 | - | \$14,447 | \$55 | \$14,502 |
| 22001 District Attorney | 116,010,276 | 3.345% | \$102,947 | - | \$102,947 | \$389 | \$103,336 |
| 22002 District Attorney Forensic | 491,364 | 0.014% | \$436 | - | \$436 | \$2 | \$438 |
| 23001 Riv Co Dep of Child Supt Svcs | 34,594,420 | 0.998% | \$30,699 | - | \$30,699 | \$116 | \$30,815 |
| 24001 Public Defender | 38,495,622 | 1.110% | \$34,161 | - | \$34,161 | \$129 | \$34,290 |
| 25001 Sheriff Administration | 12,960,985 | 0.374% | \$11,501 | - | \$11,501 | \$43 | \$11,544 |
| 25002 Sheriff Support | 46,329,095 | 1.336% | \$41,112 | - | \$41,112 | \$155 | \$41,267 |
| 25003 Sheriff Patrol | 336,096,978 | 9.692% | \$298,250 | - | \$298,250 | \$1,127 | \$299,377 |
| 25004 Sheriff Corrections | 214,028,485 | 6.172% | \$189,927 | - | \$189,927 | \$718 | \$190,645 |
| 25005 Sheriff Court Services | 30,555,880 | 0.881% | \$27,115 | - | \$27,115 | \$102 | \$27,217 |
| 25006 CAC Security | 840,656 | 0.024% | \$746 | - | \$746 | \$3 | \$749 |
| 25007 Ben Clark Training Center | 13,392,380 | 0.386% | \$11,884 | - | \$11,884 | \$45 | \$11,929 |
| 25010 Sheriff Coroner | 10,119,349 | 0.292% | \$8,980 | - | \$8,980 | \$34 | \$9,014 |
| 25011 Sheriff -Public Administrator | 1,829,935 | 0.053% | \$1,624 | - | \$1,624 | \$6 | \$1,630 |
| 22250-25051 Sheriff Cal-ID | 4,523,023 | 0.130% | \$4,014 | - | \$4,014 | \$15 | \$4,029 |
| 22250-25052 Sheriff Cal-DNA | 243,000 | 0.007% | \$216 | - | \$216 | \$1 | \$217 |
| 22250-25053 Sheriff Cal-Photo | 114,805 | 0.003% | \$102 | - | \$102 | - | \$102 |
| 37200-26001 Juvenile Hall | 40,015,470 | 1.154% | \$35,509 | - | \$35,509 | \$134 | \$35,643 |
| 26002 Probation | 56,760,785 | 1.637% | \$50,369 | - | \$50,369 | \$190 | \$50,559 |
| 26004 Court Placement Care | 9,154 | 0.000% | \$8 | - | \$8 | - | \$8 |
| 26007 Administration & Support | 11,776,131 | 0.340% | \$10,450 | - | \$10,450 | \$40 | \$10,490 |
| 30300-27001 Cont & Land Aqu-Fire | 285 | 0.000% | \$0 | - | \$0 | - | \$0 |
| 27002 Fire Protection | 94,470,409 | 2.724% | \$83,832 | - | \$83,832 | \$317 | \$84,149 |
| 27004 Fire Protection-Contract Svc | 81,266,285 | 2.343% | \$72,115 | - | \$72,115 | \$273 | \$72,388 |
| 28001 Agricultural Commisioner | 5,610,791 | 0.162% | \$4,979 | - | \$4,979 | \$19 | \$4,998 |
| 51215-29001 Local Agency Formation Comm | 791,435 | 0.023% | \$702 | - | \$702 | \$3 | \$705 |

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 |
|---|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|-----------|
| 20200-31002 TLMA Administrative Services | 7,128,998 | 0.206% | \$6,326 | - | \$6,326 | \$24 | \$6,350 |
| 20200-31003 Consolidated Counter Services | 2,179,290 | 0.063% | \$1,934 | - | \$1,934 | \$7 | \$1,941 |
| 20200-31005 Environmental Programs | 639,517 | 0.018% | \$568 | - | \$568 | \$2 | \$570 |
| 20250-31101 Building & Safety | 5,396,512 | 0.156% | \$4,789 | - | \$4,789 | \$18 | \$4,807 |
| 31201 Planning | 6,624,295 | 0.191% | \$5,878 | - | \$5,878 | \$22 | \$5,900 |
| 20000-31301 Transportation | 51,112,788 | 1.474% | \$45,357 | - | \$45,357 | \$171 | \$45,528 |
| 20260-31302 Surveyor | 4,065,922 | 0.117% | \$3,608 | - | \$3,608 | \$14 | \$3,622 |
| 22400-31304 Supervisorial Dist No 4 | 788,900 | 0.023% | \$700 | - | \$700 | \$3 | \$703 |
| 20000-31305 Transportation Const Projects | 154,895,302 | 4.467% | \$137,453 | - | \$137,453 | \$520 | \$137,973 |
| 20000-31307 Transportation Equipment | 5,882,531 | 0.170% | \$5,220 | - | \$5,220 | \$20 | \$5,240 |
| 22650-31308 TLMA ALUC | 433,982 | 0.013% | \$385 | - | \$385 | \$1 | \$386 |
| 31401 Code Enforcement | 11,602,100 | 0.335% | \$10,296 | - | \$10,296 | \$39 | \$10,335 |
| 41001 MH-Public Guardian | 4,782,641 | 0.138% | \$4,244 | - | \$4,244 | \$16 | \$4,260 |
| 41002 RUHS- Behavioral Health Treatment | 141,843,856 | 4.090% | \$125,871 | - | \$125,871 | \$476 | \$126,347 |
| 41003 Detention | 11,376,910 | 0.328% | \$10,096 | - | \$10,096 | \$38 | \$10,134 |
| 41004 MH Administration | 34,361,947 | 0.991% | \$30,493 | - | \$30,493 | \$115 | \$30,608 |
| 41005 Mental Health Substance Abuse | 14,923,901 | 0.430% | \$13,243 | - | \$13,243 | \$50 | \$13,293 |
| 42001 RUHS- Public Health | 62,591,407 | 1.805% | \$55,543 | - | \$55,543 | \$210 | \$55,753 |
| 42002 California Childrens Services | 21,401,140 | 0.617% | \$18,991 | - | \$18,991 | \$72 | \$19,063 |
| 42004 Environmental Health | 25,758,290 | 0.743% | \$22,858 | - | \$22,858 | \$86 | \$22,944 |
| 42006 Animal Control Services | 23,780,062 | 0.686% | \$21,102 | - | \$21,102 | \$80 | \$21,182 |
| 42007 RUHS- Ambulatory Care | 37,871,536 | 1.092% | \$33,607 | - | \$33,607 | \$127 | \$33,734 |
| 40050-43001 RUHS - Medical Center | 464,814,981 | 13.404% | \$412,473 | - | \$412,473 | \$1,559 | \$414,032 |
| 43002 Med Indigent Services Program | 2,618,078 | 0.075% | \$2,323 | - | \$2,323 | \$9 | \$2,332 |
| 43003 Correctional Health Systems | 37,231,600 | 1.074% | \$33,039 | - | \$33,039 | \$125 | \$33,164 |
| 40200-45001 Department of Waste Resources | 71,705,712 | 2.068% | \$63,631 | - | \$63,631 | \$241 | \$63,872 |
| 65730-51001 DPSS Administration | 449,926,447 | 12.974% | \$399,261 | - | \$399,261 | \$1,509 | \$400,770 |
| 21300-51006 DPSS - Homeless | 287,720 | 0.008% | \$255 | - | \$255 | \$1 | \$256 |
| 21050-52001 Local Initiative Admin DCA | 1,931,372 | 0.056% | \$1,714 | - | \$1,714 | \$6 | \$1,720 |
| 21050-52002 DCA-Local Initiative Program | 2,738,597 | 0.079% | \$2,430 | - | \$2,430 | \$9 | \$2,439 |

County of Riverside
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Detail Allocations - Gen County Admin (continued)

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|--|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|-------------|
| 21050-52003 DCA-Other Programs | 424,133 | 0.012% | \$376 | - | \$376 | \$1 | \$377 |
| 21450-53001 Office of Aging-Title III | 7,873,819 | 0.227% | \$6,987 | - | \$6,987 | \$26 | \$7,013 |
| 54001 Veterans Services | 1,386,135 | 0.040% | \$1,230 | - | \$1,230 | \$5 | \$1,235 |
| 63001 Cooperative Extension | 674,986 | 0.019% | \$599 | - | \$599 | \$2 | \$601 |
| 47200-72002 EDA-Custodial Services | 12,444,622 | 0.359% | \$11,043 | - | \$11,043 | \$42 | \$11,085 |
| 47210-72003 EDA-Maintenance Services | 23,456,125 | 0.676% | \$20,815 | - | \$20,815 | \$79 | \$20,894 |
| 47220-72004 EDA-Real Estate | 66,038,114 | 1.904% | \$58,602 | - | \$58,602 | \$222 | \$58,824 |
| 72005 EDA-Project Management | 6,576,123 | 0.190% | \$5,836 | - | \$5,836 | \$22 | \$5,858 |
| 45600-73003 Printing Services | 2,715,763 | 0.078% | \$2,410 | - | \$2,410 | \$9 | \$2,419 |
| 45700-73004 Supply Services | 15,208,606 | 0.439% | \$13,496 | - | \$13,496 | \$51 | \$13,547 |
| 45300-73005 Fleet Services | 18,850,664 | 0.544% | \$16,728 | - | \$16,728 | \$63 | \$16,791 |
| 45620-73006 Central Mail Services | 2,771,483 | 0.080% | \$2,459 | - | \$2,459 | \$9 | \$2,468 |
| 45500-74001 Information Technology | 71,724,729 | 2.068% | \$63,648 | - | \$63,648 | \$241 | \$63,889 |
| 74004 RCIT Pass Thru | 9,630,546 | 0.278% | \$8,546 | - | \$8,546 | \$32 | \$8,578 |
| 45520-74006 RCIT Communications Solutions | 10,335,025 | 0.298% | \$9,171 | - | \$9,171 | \$35 | \$9,206 |
| 22570-74009 RCIT Geographical Info System | 1,751,379 | 0.051% | \$1,554 | - | \$1,554 | \$6 | \$1,560 |
| 925002 CORAL-General Govt | 487,796 | 0.014% | \$433 | - | \$433 | \$2 | \$435 |
| 25400-931104 Regnl Parks & Open-Space Dist | 20,696,288 | 0.597% | \$18,366 | - | \$18,366 | \$69 | \$18,435 |
| 51220-933201 Riverside County Trans Comm | 2,762 | 0.000% | \$2 | - | \$2 | - | \$2 |
| 51470-937001 Van Horn Regional Treatment | 46,371 | 0.001% | \$41 | - | \$41 | - | \$41 |
| 25800-938001 RCCFC - Agency | 21,117,935 | 0.609% | \$18,740 | - | \$18,740 | \$71 | \$18,811 |
| 15100-947200 Flood Cont Dist Admin | 10,322,993 | 0.298% | \$9,161 | - | \$9,161 | \$35 | \$9,196 |
| 51360-960001 Law Library | 1,142,403 | 0.033% | \$1,014 | - | \$1,014 | \$4 | \$1,018 |
| 900101-915301 Various CSAs | 7,166,421 | 0.207% | \$6,359 | - | \$6,359 | \$24 | \$6,383 |
| 00 All Other | 11,419,563 | 0.329% | \$10,134 | - | \$10,134 | \$38 | \$10,172 |
| Subtotals | 3,467,793,722 | 100.000% | \$3,077,294 | - | \$3,077,294 | \$11,607 | \$3,088,901 |
| Direct Billed | | | | | | - | - |
| Total Full Functional Cost | | | | | \$3,077,294 | | \$3,088,901 |

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 - Criminal Justice System Dir

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|-----------------------------------|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|-------------|
| 22001 District Attorney | 116,010,276 | 14.982% | \$154,345 | - | \$154,345 | \$582 | \$154,927 |
| 24001 Public Defender | 38,495,622 | 4.971% | \$51,216 | - | \$51,216 | \$193 | \$51,409 |
| 25001 Sheriff Administration | 12,960,985 | 1.674% | \$17,244 | - | \$17,244 | \$65 | \$17,309 |
| 25003 Sheriff Patrol | 336,096,978 | 43.404% | \$447,157 | - | \$447,157 | \$1,687 | \$448,844 |
| 25004 Sheriff Corrections | 214,028,485 | 27.640% | \$284,752 | - | \$284,752 | \$1,074 | \$285,826 |
| 26002 Probation | 56,760,785 | 7.330% | \$75,517 | - | \$75,517 | \$285 | \$75,802 |
| Subtotals | 774,353,131 | 100.000% | \$1,030,230 | - | \$1,030,230 | \$3,886 | \$1,034,116 |
| Direct Billed | | | | | | - | - |
| Total Full Functional Cost | | | | | \$1,030,230 | | \$1,034,116 |

Allocation Basis: Direct to deptID supported based on expenditures per deptID

Fiscal Year 2015/2016 Actual
For Use In Year 2017/2018

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 6/21/2017

11001 County Executive Office
Schedule 3.6.6

Detail Allocations - Successor Agency

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|---|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|-----------|
| 60045-19009 Successor Agency to the RDA | 100 | 100.000% | \$856,804 | (\$842,659) | \$14,145 | \$3,232 | \$17,377 |
| Subtotals | 100 | 100.000% | \$856,804 | (\$842,659) | \$14,145 | \$3,232 | \$17,377 |
| Direct Billed | | | | | \$842,659 | | \$842,659 |
| Total Full Functional Cost | | | | | \$856,804 | | \$860,036 |

Allocation Basis: Direct cost

Fiscal Year 2015/2016 Actual
For Use In Year 2017/2018

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 6/21/2017

11001 County Executive Office
Schedule 3.6.7

Detail Allocations - RUHS

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|-----------------------------------|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|-----------|
| 40050-43001 RUHS - Medical Center | 100 | 100.000% | \$279,260 | (\$274,650) | \$4,610 | \$1,053 | \$5,663 |
| Subtotals | 100 | 100.000% | \$279,260 | (\$274,650) | \$4,610 | \$1,053 | \$5,664 |
| Direct Billed | | | | | \$274,650 | | \$274,650 |
| Total Full Functional Cost | | | | | \$279,260 | | \$280,314 |

Allocation Basis: Direct Cost

County of Riverside
OMB A-87 Cost Allocation Plan

11001 County Executive Office
Schedule 3.6.8

Detail Allocations - Indigent Defense

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|-----------------------------------|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|-----------|
| 11099 Indigent Defense | 100 | 100.000% | \$135,328 | (\$133,094) | \$2,234 | \$510 | \$2,744 |
| Subtotals | 100 | 100.000% | \$135,328 | (\$133,094) | \$2,234 | \$510 | \$2,745 |
| Direct Billed | | | | | \$133,094 | | \$133,094 |
| Total Full Functional Cost | | | | | \$135,328 | | \$135,839 |

Allocation Basis: Direct Cost

County of Riverside
OMB A-87 Cost Allocation Plan

11001 County Executive Office
Schedule 3.7

Summary of Allocated Costs

| Department | Total | CEO Admin Services | Coral Accounting | Flood Control | Gen County Admin | Criminal Justice System Dir | Successor Agency |
|---|------------------|-----------------------|---------------------|---------------|---------------------|-----------------------------------|---------------------|
| 11001 County Executive Office | \$6,500 | - | - | - | \$6,500 | - | - |
| 13001 Auditor-Controller | \$6,834 | - | - | - | \$6,834 | - | - |
| 13002 Audits and Specialized Accounting | \$1,377 | - | - | - | \$1,377 | - | - |
| 13003 Payroll | \$2,238 | - | - | - | \$2,238 | - | - |
| 15001 County Counsel | \$23,238 | \$11,607 | - | - | \$11,631 | - | - |
| 11301 Human Resources | \$27,257 | \$6,448 | - | - | \$20,809 | - | - |
| 73001 Purchasing | \$3,405 | - | - | - | \$3,405 | - | - |
| 72001 EDA FM - Admin | \$4,566 | - | - | - | \$4,566 | - | - |
| 72006 EDA Energy | \$25,635 | - | - | - | \$25,635 | - | - |
| 72007 EDA Parking | \$1,765 | - | - | - | \$1,765 | - | - |
| Subtotal for CSD | \$102,814 | \$18,055 | - | - | \$84,759 | - | - |
| 10001 Board of Supervisors | \$56,052 | \$48,855 | - | - | \$7,196 | - | - |
| 10002 Assessment Appeals Board | \$879 | - | - | - | \$879 | - | - |
| 11009 Contrib To Trial Court Funding | \$2 | - | - | - | \$2 | - | - |
| 11010 Contribution to Other Funds | \$0 | - | - | - | \$0 | - | - |
| 11014 County Contrib to Hlth & MH | \$0 | - | - | - | \$0 | - | - |
| 11021 Interest on Trans & Teeter | \$67 | - | - | - | \$67 | - | - |
| 11029 Legislative-Admin Support | \$2,987 | - | - | - | \$2,987 | - | - |
| 11033 Confidential Court Orders | \$233 | - | - | - | \$233 | - | - |
| 22450-11036 Wc-Mshcp | \$2,952 | - | - | - | \$2,952 | - | - |
| 30500-11037 Devel. Impact Fee Op Org | \$224 | - | - | - | \$224 | - | - |
| 11038 EO Subfund Operations | \$326 | - | - | - | \$326 | - | - |
| 11039 Court Facilities | \$1,562 | - | - | - | \$1,562 | - | - |
| 35000-11040 Pension Obligation Bonds | \$2,968 | - | - | - | \$2,968 | - | - |
| 11043 Court Reporting Transcripts | \$1,084 | - | - | - | \$1,084 | - | - |
| 11044 Grand Jury Admin | \$403 | - | - | - | \$403 | - | - |

County of Riverside
OMB A-87 Cost Allocation Plan

11001 County Executive Office
Schedule 3.7

Summary of Allocated Costs (continued)

| Department | Total | CEO Admin Services | Coral Accounting | Flood Control | Gen County Admin | Criminal Justice System Dir | Successor Agency |
|---|----------|-----------------------|---------------------|---------------|---------------------|-----------------------------------|---------------------|
| 11050 Natl Pollutant Dschrg Elim Sys | \$703 | - | - | - | \$703 | - | - |
| 11099 Indigent Defense | \$26,584 | \$14,764 | - | - | \$9,076 | - | - |
| 22000-11303 Air Quality Division | \$414 | - | - | - | \$414 | - | - |
| 45860-11306 Delta Dental PPO | \$438 | - | - | - | \$438 | - | - |
| 46020-11307 Property Insurance | \$5,797 | - | - | - | \$5,797 | - | - |
| 46100-11308 Workers Compensation | \$7,077 | - | - | - | \$7,077 | - | - |
| 46000-11309 Malpractice Insurance | \$2,393 | - | - | - | \$2,393 | - | - |
| 45960-11310 Liability Insurance | \$9,627 | - | - | - | \$9,627 | - | - |
| 46080-11311 Unemployment Insurance | \$125 | - | - | - | \$125 | - | - |
| 46060-11312 STD Disability Insurance | \$310 | - | - | - | \$310 | - | - |
| 46040-11313 Safety Loss Control | \$1,841 | - | - | - | \$1,841 | - | - |
| 47000-11318 Temporary Assistance | \$4,170 | - | - | - | \$4,170 | - | - |
| 45800-11320 Exclusive Provider Option | \$15,025 | - | - | - | \$15,025 | - | - |
| 46100-11322 Employee Assistance Services | \$1,197 | - | - | - | \$1,197 | - | - |
| 45920-11325 Local Advantage Blythe Dental | \$2 | - | - | - | \$2 | - | - |
| 45900-11326 Local Advantage Plus Dental | \$57 | - | - | - | \$57 | - | - |
| 46120-11329 Occupational Health & Wellness | \$3,077 | - | - | - | \$3,077 | - | - |
| 46100-11330 Culture of Health | \$687 | - | - | - | \$687 | - | - |
| 22050-11501 CFD Assessment Dist Admin | \$596 | - | - | - | \$596 | - | - |
| 12001 Assessor | \$23,793 | - | - | - | \$23,793 | - | - |
| 12002 County Clerk-Recorder | \$15,155 | - | - | - | \$15,155 | - | - |
| 45100-12003 Records Mgmt & Archives Program | \$1,463 | - | - | - | \$1,463 | - | - |
| 33600-12004 CREST | \$5,009 | - | - | - | \$5,009 | - | - |
| 14001 Treasurer-Tax Collector | \$11,575 | - | - | - | \$11,575 | - | - |
| 17001 Registrar of Voters | \$9,542 | - | - | - | \$9,542 | - | - |
| 21100-19001 AgencyAdministration | \$3,539 | - | - | - | \$3,539 | - | - |
| 21350-19002 HUD-CDBG Home Grants | \$1,884 | - | - | - | \$1,884 | - | - |
| 21550-19003 Workforce Development | \$13,116 | - | - | - | \$13,116 | - | - |
| 40600-19004 Housing Authority (County) | \$10,333 | - | - | - | \$10,333 | - | - |
| 21100-19005 Single Family Revenue Bond | \$601 | - | - | - | \$601 | - | - |

County of Riverside
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11001 County Executive Office
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Summary of Allocated Costs (continued)

| Department | Total | CEO Admin Services | Coral Accounting | Flood Control | Gen County Admin | Criminal Justice System Dir | Successor Agency |
|---|-----------|-----------------------|---------------------|---------------|---------------------|-----------------------------------|---------------------|
| 21250-19006 Home Grant Program | \$319 | - | - | - | \$319 | - | - |
| 21200-19007 EDA/County Free Library | \$5,276 | - | - | - | \$5,276 | - | - |
| 60045-19009 Successor Agency to the RDA | \$18,519 | - | - | - | \$1,142 | - | \$17,377 |
| 19010 Economic Development | \$3,828 | - | - | - | \$3,828 | - | - |
| 22100-19107 County Airports | \$2,362 | - | - | - | \$2,362 | - | - |
| 22200-19201 Fair And National Date Fest | \$3,285 | - | - | - | \$3,285 | - | - |
| 19301 Edward Dean Museum | \$291 | - | - | - | \$291 | - | - |
| 20001 Emergency Management | \$14,502 | - | - | - | \$14,502 | - | - |
| 22001 District Attorney | \$289,268 | \$31,005 | - | - | \$103,336 | \$154,927 | - |
| 22002 District Attorney Forensic | \$438 | - | - | - | \$438 | - | - |
| 23001 Riv Co Dep of Child Supt Svcs | \$41,184 | \$10,370 | - | - | \$30,815 | - | - |
| 24001 Public Defender | \$87,240 | \$1,541 | - | - | \$34,290 | \$51,409 | - |
| 25001 Sheriff Administration | \$70,969 | \$42,116 | - | - | \$11,544 | \$17,309 | - |
| 25002 Sheriff Support | \$41,267 | - | - | - | \$41,267 | - | - |
| 25003 Sheriff Patrol | \$748,221 | - | - | - | \$299,377 | \$448,844 | - |
| 25004 Sheriff Corrections | \$476,471 | - | - | - | \$190,645 | \$285,826 | - |
| 25005 Sheriff Court Services | \$27,217 | - | - | - | \$27,217 | - | - |
| 25006 CAC Security | \$749 | - | - | - | \$749 | - | - |
| 25007 Ben Clark Training Center | \$11,929 | - | - | - | \$11,929 | - | - |
| 25010 Sheriff Coroner | \$9,014 | - | - | - | \$9,014 | - | - |
| 25011 Sheriff -Public Administrator | \$1,630 | - | - | - | \$1,630 | - | - |
| 22250-25051 Sheriff Cal-ID | \$4,029 | - | - | - | \$4,029 | - | - |
| 22250-25052 Sheriff Cal-DNA | \$217 | - | - | - | \$217 | - | - |
| 22250-25053 Sheriff Cal-Photo | \$102 | - | - | - | \$102 | - | - |
| 37200-26001 Juvenile Hall | \$35,643 | - | - | - | \$35,643 | - | - |
| 26002 Probation | \$157,260 | \$30,899 | - | - | \$50,559 | \$75,802 | - |
| 26004 Court Placement Care | \$8 | - | - | - | \$8 | - | - |
| 26007 Administration & Support | \$10,490 | - | - | - | \$10,490 | - | - |
| 30300-27001 Cont & Land Aqu-Fire | \$0 | - | - | - | \$0 | - | - |
| 27002 Fire Protection | \$169,856 | \$85,707 | - | - | \$84,149 | - | - |

County of Riverside
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11001 County Executive Office
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Summary of Allocated Costs (continued)

| Department | Total | CEO Admin Services | Coral Accounting | Flood Control | Gen County Admin | Criminal Justice System Dir | Successor Agency |
|---|-----------|-----------------------|---------------------|---------------|---------------------|-----------------------------------|---------------------|
| 27004 Fire Protection-Contract Svc | \$72,388 | - | - | - | \$72,388 | - | - |
| 28001 Agricultural Commisioner | \$5,322 | \$324 | - | - | \$4,998 | - | - |
| 51215-29001 Local Agency Formation Comm | \$705 | - | - | - | \$705 | - | - |
| 20200-31002 TLMA Administrative Services | \$87,593 | \$81,243 | - | - | \$6,350 | - | - |
| 20200-31003 Consolidated Counter Services | \$1,941 | - | - | - | \$1,941 | - | - |
| 20200-31005 Environmental Programs | \$570 | - | - | - | \$570 | - | - |
| 20250-31101 Building & Safety | \$4,807 | - | - | - | \$4,807 | - | - |
| 31201 Planning | \$5,900 | - | - | - | \$5,900 | - | - |
| 20000-31301 Transportation | \$45,528 | - | - | - | \$45,528 | - | - |
| 20260-31302 Surveyor | \$3,622 | - | - | - | \$3,622 | - | - |
| 22400-31304 Supervisorial Dist No 4 | \$703 | - | - | - | \$703 | - | - |
| 20000-31305 Transportation Const Projects | \$137,973 | - | - | - | \$137,973 | - | - |
| 20000-31307 Transportation Equipment | \$5,240 | - | - | - | \$5,240 | - | - |
| 22650-31308 TLMA ALUC | \$386 | - | - | - | \$386 | - | - |
| 31401 Code Enforcement | \$10,335 | - | - | - | \$10,335 | - | - |
| 41001 MH-Public Guardian | \$27,669 | \$23,408 | - | - | \$4,260 | - | - |
| 41002 RUHS- Behavioral Health Treatment | \$126,347 | - | - | - | \$126,347 | - | - |
| 41003 Detention | \$10,134 | - | - | - | \$10,134 | - | - |
| 41004 MH Administration | \$30,608 | - | - | - | \$30,608 | - | - |
| 41005 Mental Health Substance Abuse | \$13,293 | - | - | - | \$13,293 | - | - |
| 42001 RUHS- Public Health | \$78,209 | \$22,456 | - | - | \$55,753 | - | - |
| 42002 California Childrens Services | \$19,063 | - | - | - | \$19,063 | - | - |
| 42004 Environmental Health | \$34,019 | \$11,075 | - | - | \$22,944 | - | - |
| 42006 Animal Control Services | \$57,988 | \$36,806 | - | - | \$21,182 | - | - |
| 42007 RUHS- Ambulatory Care | \$34,151 | \$417 | - | - | \$33,734 | - | - |
| 40050-43001 RUHS - Medical Center | \$419,696 | - | - | - | \$414,032 | - | - |
| 43002 Med Indigent Services Program | \$2,332 | - | - | - | \$2,332 | - | - |
| 43003 Correctional Health Systems | \$34,550 | \$1,386 | - | - | \$33,164 | - | - |
| 40200-45001 Department of Waste Resources | \$68,994 | \$5,122 | - | - | \$63,872 | - | - |
| 65730-51001 DPSS Administration | \$456,571 | \$55,800 | - | - | \$400,770 | - | - |

County of Riverside
OMB A-87 Cost Allocation Plan

11001 County Executive Office
Schedule 3.7

Summary of Allocated Costs (continued)

| Department | Total | CEO Admin Services | Coral Accounting | Flood Control | Gen County Admin | Criminal Justice System Dir | Successor Agency |
|--|--------------------|-----------------------|---------------------|----------------|---------------------|-----------------------------------|---------------------|
| 21300-51006 DPSS - Homeless | \$256 | - | - | - | \$256 | - | - |
| 21050-52001 Local Initiative Admin DCA | \$1,720 | - | - | - | \$1,720 | - | - |
| 21050-52002 DCA-Local Initiative Program | \$2,439 | - | - | - | \$2,439 | - | - |
| 21050-52003 DCA-Other Programs | \$377 | - | - | - | \$377 | - | - |
| 21450-53001 Office of Aging-Title III | \$11,996 | \$4,983 | - | - | \$7,013 | - | - |
| 54001 Veterans Services | \$2,800 | \$1,565 | - | - | \$1,235 | - | - |
| 63001 Cooperative Extension | \$681 | \$80 | - | - | \$601 | - | - |
| 47200-72002 EDA-Custodial Services | \$11,085 | - | - | - | \$11,085 | - | - |
| 47210-72003 EDA-Maintenance Services | \$20,894 | - | - | - | \$20,894 | - | - |
| 47220-72004 EDA-Real Estate | \$58,824 | - | - | - | \$58,824 | - | - |
| 72005 EDA-Project Management | \$5,858 | - | - | - | \$5,858 | - | - |
| 45600-73003 Printing Services | \$2,419 | - | - | - | \$2,419 | - | - |
| 45700-73004 Supply Services | \$13,547 | - | - | - | \$13,547 | - | - |
| 45300-73005 Fleet Services | \$16,791 | - | - | - | \$16,791 | - | - |
| 45620-73006 Central Mail Services | \$2,468 | - | - | - | \$2,468 | - | - |
| 45500-74001 Information Technology | \$148,815 | \$84,926 | - | - | \$63,889 | - | - |
| 74004 RCIT Pass Thru | \$8,578 | - | - | - | \$8,578 | - | - |
| 45520-74006 RCIT Communications Solutions | \$9,206 | - | - | - | \$9,206 | - | - |
| 22570-74009 RCIT Geographical Info System | \$1,560 | - | - | - | \$1,560 | - | - |
| 925002 CORAL-General Govt | \$103,032 | - | \$102,597 | - | \$435 | - | - |
| 25400-931104 Regnl Parks & Open-Space Dist | \$23,419 | \$4,984 | - | - | \$18,435 | - | - |
| 51220-933201 Riverside County Trans Comm | \$2 | - | - | - | \$2 | - | - |
| 51470-937001 Van Horn Regional Treatment | \$41 | - | - | - | \$41 | - | - |
| 25800-938001 RCCFC - Agency | \$18,811 | - | - | - | \$18,811 | - | - |
| 15100-947200 Flood Cont Dist Admin | \$12,278 | - | - | \$3,083 | \$9,196 | - | - |
| 51360-960001 Law Library | \$1,018 | - | - | - | \$1,018 | - | - |
| 900101-915301 Various CSAs | \$6,383 | - | - | - | \$6,383 | - | - |
| 00 All Other | \$27,102 | \$16,931 | - | - | \$10,172 | - | - |
| Totals | \$4,889,301 | \$634,819 | \$102,597 | \$3,083 | \$3,088,902 | \$1,034,116 | \$17,377 |
| Direct Billed | \$1,250,403 | - | - | - | - | - | \$842,659 |

County of Riverside
OMB A-87 Cost Allocation Plan

11001 County Executive Office
Schedule 3.7

Summary of Allocated Costs (continued)

| Department | Total | CEO Admin Services | Coral Accounting | Flood Control | Gen County Admin | Criminal Justice System Dir | Successor Agency |
|--|---------------|-----------------------|---------------------|---------------|---------------------|-----------------------------------|---------------------|
| Total Full Functional Cost | \$6,139,704 | \$634,819 | \$102,597 | \$3,083 | \$3,088,902 | \$1,034,116 | \$860,036 |
| Less Direct Billed | (\$1,250,403) | - | - | - | - | - | (\$842,659) |
| Less CSD Amounts | (\$102,814) | (\$18,055) | - | - | (\$84,759) | - | - |
| Total Receiving Department Allocation | \$4,786,487 | \$616,764 | \$102,597 | \$3,083 | \$3,004,143 | \$1,034,116 | \$17,377 |

County of Riverside
OMB A-87 Cost Allocation Plan

11001 County Executive Office
Schedule 3.7

Summary of Allocated Costs (continued)

| Department | Total | RUHS | Indigent Defense | Unallowed |
|---|------------------|------|---------------------|-----------|
| 11001 County Executive Office | \$6,500 | - | - | - |
| 13001 Auditor-Controller | \$6,834 | - | - | - |
| 13002 Audits and Specialized Accounting | \$1,377 | - | - | - |
| 13003 Payroll | \$2,238 | - | - | - |
| 15001 County Counsel | \$23,238 | - | - | - |
| 11301 Human Resources | \$27,257 | - | - | - |
| 73001 Purchasing | \$3,405 | - | - | - |
| 72001 EDA FM - Admin | \$4,566 | - | - | - |
| 72006 EDA Energy | \$25,635 | - | - | - |
| 72007 EDA Parking | \$1,765 | - | - | - |
| Subtotal for CSD | \$102,814 | - | - | - |
| 10001 Board of Supervisors | \$56,052 | - | - | - |
| 10002 Assessment Appeals Board | \$879 | - | - | - |
| 11009 Contrib To Trial Court Funding | \$2 | - | - | - |
| 11010 Contribution to Other Funds | \$0 | - | - | - |
| 11014 County Contrib to Hlth & MH | \$0 | - | - | - |
| 11021 Interest on Trans & Teeter | \$67 | - | - | - |
| 11029 Legislative-Admin Support | \$2,987 | - | - | - |
| 11033 Confidential Court Orders | \$233 | - | - | - |
| 22450-11036 Wc-Mshcp | \$2,952 | - | - | - |
| 30500-11037 Devel. Impact Fee Op Org | \$224 | - | - | - |
| 11038 EO Subfund Operations | \$326 | - | - | - |
| 11039 Court Facilities | \$1,562 | - | - | - |
| 35000-11040 Pension Obligation Bonds | \$2,968 | - | - | - |
| 11043 Court Reporting Transcripts | \$1,084 | - | - | - |
| 11044 Grand Jury Admin | \$403 | - | - | - |

County of Riverside
OMB A-87 Cost Allocation Plan

11001 County Executive Office
Schedule 3.7

Summary of Allocated Costs (continued)

| Department | Total | RUHS | Indigent Defense | Unallowed |
|---|----------|------|---------------------|-----------|
| 11050 Natl Pollutant Dschrg Elim Sys | \$703 | - | - | - |
| 11099 Indigent Defense | \$26,584 | - | \$2,744 | - |
| 22000-11303 Air Quality Division | \$414 | - | - | - |
| 45860-11306 Delta Dental PPO | \$438 | - | - | - |
| 46020-11307 Property Insurance | \$5,797 | - | - | - |
| 46100-11308 Workers Compensation | \$7,077 | - | - | - |
| 46000-11309 Malpractice Insurance | \$2,393 | - | - | - |
| 45960-11310 Liability Insurance | \$9,627 | - | - | - |
| 46080-11311 Unemployment Insurance | \$125 | - | - | - |
| 46060-11312 STD Disability Insurance | \$310 | - | - | - |
| 46040-11313 Safety Loss Control | \$1,841 | - | - | - |
| 47000-11318 Temporary Assistance | \$4,170 | - | - | - |
| 45800-11320 Exclusive Provider Option | \$15,025 | - | - | - |
| 46100-11322 Employee Assistance Services | \$1,197 | - | - | - |
| 45920-11325 Local Advantage Blythe Dental | \$2 | - | - | - |
| 45900-11326 Local Advantage Plus Dental | \$57 | - | - | - |
| 46120-11329 Occupational Health & Wellness | \$3,077 | - | - | - |
| 46100-11330 Culture of Health | \$687 | - | - | - |
| 22050-11501 CFD Assessment Dist Admin | \$596 | - | - | - |
| 12001 Assessor | \$23,793 | - | - | - |
| 12002 County Clerk-Recorder | \$15,155 | - | - | - |
| 45100-12003 Records Mgmt & Archives Program | \$1,463 | - | - | - |
| 33600-12004 CREST | \$5,009 | - | - | - |
| 14001 Treasurer-Tax Collector | \$11,575 | - | - | - |
| 17001 Registrar of Voters | \$9,542 | - | - | - |
| 21100-19001 AgencyAdministration | \$3,539 | - | - | - |
| 21350-19002 HUD-CDBG Home Grants | \$1,884 | - | - | - |
| 21550-19003 Workforce Development | \$13,116 | - | - | - |
| 40600-19004 Housing Authority (County) | \$10,333 | - | - | - |
| 21100-19005 Single Family Revenue Bond | \$601 | - | - | - |

11001 County Executive Office
Schedule 3.7

Summary of Allocated Costs (continued)

| Department | Total | RUHS | Indigent Defense | Unallowed |
|---|-----------|------|---------------------|-----------|
| 21250-19006 Home Grant Program | \$319 | - | - | - |
| 21200-19007 EDA/County Free Library | \$5,276 | - | - | - |
| 60045-19009 Successor Agency to the RDA | \$18,519 | - | - | - |
| 19010 Economic Development | \$3,828 | - | - | - |
| 22100-19107 County Airports | \$2,362 | - | - | - |
| 22200-19201 Fair And National Date Fest | \$3,285 | - | - | - |
| 19301 Edward Dean Museum | \$291 | - | - | - |
| 20001 Emergency Management | \$14,502 | - | - | - |
| 22001 District Attorney | \$289,268 | - | - | - |
| 22002 District Attorney Forensic | \$438 | - | - | - |
| 23001 Riv Co Dep of Child Supt Svcs | \$41,184 | - | - | - |
| 24001 Public Defender | \$87,240 | - | - | - |
| 25001 Sheriff Administration | \$70,969 | - | - | - |
| 25002 Sheriff Support | \$41,267 | - | - | - |
| 25003 Sheriff Patrol | \$748,221 | - | - | - |
| 25004 Sheriff Corrections | \$476,471 | - | - | - |
| 25005 Sheriff Court Services | \$27,217 | - | - | - |
| 25006 CAC Security | \$749 | - | - | - |
| 25007 Ben Clark Training Center | \$11,929 | - | - | - |
| 25010 Sheriff Coroner | \$9,014 | - | - | - |
| 25011 Sheriff -Public Administrator | \$1,630 | - | - | - |
| 22250-25051 Sheriff Cal-ID | \$4,029 | - | - | - |
| 22250-25052 Sheriff Cal-DNA | \$217 | - | - | - |
| 22250-25053 Sheriff Cal-Photo | \$102 | - | - | - |
| 37200-26001 Juvenile Hall | \$35,643 | - | - | - |
| 26002 Probation | \$157,260 | - | - | - |
| 26004 Court Placement Care | \$8 | - | - | - |
| 26007 Administration & Support | \$10,490 | - | - | - |
| 30300-27001 Cont & Land Aqu-Fire | \$0 | - | - | - |
| 27002 Fire Protection | \$169,856 | - | - | - |

11001 County Executive Office
Schedule 3.7

Summary of Allocated Costs (continued)

| Department | Total | RUHS | Indigent Defense | Unallowed |
|---|-----------|---------|---------------------|-----------|
| 27004 Fire Protection-Contract Svc | \$72,388 | - | - | - |
| 28001 Agricultural Commisioner | \$5,322 | - | - | - |
| 51215-29001 Local Agency Formation Comm | \$705 | - | - | - |
| 20200-31002 TLMA Administrative Services | \$87,593 | - | - | - |
| 20200-31003 Consolidated Counter Services | \$1,941 | - | - | - |
| 20200-31005 Environmental Programs | \$570 | - | - | - |
| 20250-31101 Building & Safety | \$4,807 | - | - | - |
| 31201 Planning | \$5,900 | - | - | - |
| 20000-31301 Transportation | \$45,528 | - | - | - |
| 20260-31302 Surveyor | \$3,622 | - | - | - |
| 22400-31304 Supervisorial Dist No 4 | \$703 | - | - | - |
| 20000-31305 Transportation Const Projects | \$137,973 | - | - | - |
| 20000-31307 Transportation Equipment | \$5,240 | - | - | - |
| 22650-31308 TLMA ALUC | \$386 | - | - | - |
| 31401 Code Enforcement | \$10,335 | - | - | - |
| 41001 MH-Public Guardian | \$27,669 | - | - | - |
| 41002 RUHS- Behavioral Health Treatment | \$126,347 | - | - | - |
| 41003 Detention | \$10,134 | - | - | - |
| 41004 MH Administration | \$30,608 | - | - | - |
| 41005 Mental Health Substance Abuse | \$13,293 | - | - | - |
| 42001 RUHS- Public Health | \$78,209 | - | - | - |
| 42002 California Childrens Services | \$19,063 | - | - | - |
| 42004 Environmental Health | \$34,019 | - | - | - |
| 42006 Animal Control Services | \$57,988 | - | - | - |
| 42007 RUHS- Ambulatory Care | \$34,151 | - | - | - |
| 40050-43001 RUHS - Medical Center | \$419,696 | \$5,663 | - | - |
| 43002 Med Indigent Services Program | \$2,332 | - | - | - |
| 43003 Correctional Health Systems | \$34,550 | - | - | - |
| 40200-45001 Department of Waste Resources | \$68,994 | - | - | - |
| 65730-51001 DPSS Administration | \$456,571 | - | - | - |

County of Riverside
OMB A-87 Cost Allocation Plan

11001 County Executive Office
Schedule 3.7

Summary of Allocated Costs (continued)

| Department | Total | RUHS | Indigent Defense | Unallowed |
|--|--------------------|------------------|---------------------|-----------|
| 21300-51006 DPSS - Homeless | \$256 | - | - | - |
| 21050-52001 Local Initiative Admin DCA | \$1,720 | - | - | - |
| 21050-52002 DCA-Local Initiative Program | \$2,439 | - | - | - |
| 21050-52003 DCA-Other Programs | \$377 | - | - | - |
| 21450-53001 Office of Aging-Title III | \$11,996 | - | - | - |
| 54001 Veterans Services | \$2,800 | - | - | - |
| 63001 Cooperative Extension | \$681 | - | - | - |
| 47200-72002 EDA-Custodial Services | \$11,085 | - | - | - |
| 47210-72003 EDA-Maintenance Services | \$20,894 | - | - | - |
| 47220-72004 EDA-Real Estate | \$58,824 | - | - | - |
| 72005 EDA-Project Management | \$5,858 | - | - | - |
| 45600-73003 Printing Services | \$2,419 | - | - | - |
| 45700-73004 Supply Services | \$13,547 | - | - | - |
| 45300-73005 Fleet Services | \$16,791 | - | - | - |
| 45620-73006 Central Mail Services | \$2,468 | - | - | - |
| 45500-74001 Information Technology | \$148,815 | - | - | - |
| 74004 RCIT Pass Thru | \$8,578 | - | - | - |
| 45520-74006 RCIT Communications Solutions | \$9,206 | - | - | - |
| 22570-74009 RCIT Geographical Info System | \$1,560 | - | - | - |
| 925002 CORAL-General Govt | \$103,032 | - | - | - |
| 25400-931104 Regnl Parks & Open-Space Dist | \$23,419 | - | - | - |
| 51220-933201 Riverside County Trans Comm | \$2 | - | - | - |
| 51470-937001 Van Horn Regional Treatment | \$41 | - | - | - |
| 25800-938001 RCCFC - Agency | \$18,811 | - | - | - |
| 15100-947200 Flood Cont Dist Admin | \$12,278 | - | - | - |
| 51360-960001 Law Library | \$1,018 | - | - | - |
| 900101-915301 Various CSAs | \$6,383 | - | - | - |
| 00 All Other | \$27,102 | - | - | - |
| Totals | \$4,889,301 | \$5,663 | \$2,744 | - |
| Direct Billed | \$1,250,403 | \$274,650 | \$133,094 | - |

Fiscal Year 2015/2016 Actual
For Use In Year 2017/2018

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 6/21/2017

11001 County Executive Office
Schedule 3.7

Summary of Allocated Costs (continued)

| Department | Total | RUHS | Indigent Defense | Unallowed |
|--|---------------|-------------|---------------------|-----------|
| Total Full Functional Cost | \$6,139,704 | \$280,313 | \$135,838 | - |
| Less Direct Billed | (\$1,250,403) | (\$274,650) | (\$133,094) | - |
| Less CSD Amounts | (\$102,814) | - | - | - |
| Total Receiving Department Allocation | \$4,786,487 | \$5,663 | \$2,744 | - |

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 the following functions:

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

County of Riverside
OMB A-87 Cost Allocation Plan

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 | \$165,000 | - | \$165,000 | - | |
| C/A | 574000 Intra-In Direct Costs | \$831,378 | - | \$831,378 | - | |
| C/A | 572800 Intra-Misc. | \$115,821 | - | \$4,700 | \$111,121 | Credit given in 13002 where expense was applied. Transfer revenue to 13002 |
| Total for C/A | | \$1,112,199 | - | \$1,001,078 | \$111,121 | |
| REV | 700020 Prop Tax Current Secured | \$209,175,649 | - | - | \$209,175,649 | Taxes - unallowed |
| REV | 701020 Prop Tax Current Unsecured | \$8,625,101 | - | - | \$8,625,101 | Taxes - unallowed |
| REV | 704000 Prop Tax Current Supplemental | \$2,910,701 | - | - | \$2,910,701 | Taxes - unallowed |
| REV | 705000 Prop Tax Prior Supplemental | \$1,216,516 | - | - | \$1,216,516 | Taxes - unallowed |
| REV | 710020 Sales & Use Taxes | \$29,497,257 | - | - | \$29,497,257 | Taxes - unallowed |
| REV | 714000 Non Commn Aircraft | \$184,980 | - | - | \$184,980 | Taxes - unallowed |
| REV | 715070 RDV Prty Tax, LMIH Resdul Asts | \$10,509,053 | - | - | \$10,509,053 | Taxes - unallowed |
| REV | 750200 CA-Motor Vehicle In-Lieu Tax | \$220,882,441 | - | - | \$220,882,441 | State Unallowed |
| REV | 750600 CA Undistributed Realignment | \$482,332 | - | - | \$482,332 | |
| REV | 752800 CA-Homeowners Tax Relief | \$2,538,077 | - | - | \$2,538,077 | State Unallowed |
| REV | 752820 CA-Suppl Homeowners Tax Relief | \$36,566 | - | - | \$36,566 | State Unallowed |
| REV | 753620 CA-Mandate Reimbursement | \$11,000,420 | - | - | \$11,000,420 | State Unallowed |
| REV | 764500 Federal In Lieu Taxes | \$3,595,987 | - | - | \$3,595,987 | Federal Unallowed |
| REV | 770020 Correction Of Fixed Charges | \$22,947 | - | - | \$22,947 | Outside Agency unallowed |
| REV | 770030 Prop Tax Colln Fees R&T 95.2 | \$118,886 | - | - | \$118,886 | Taxes Unallowed |

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 | 770040 R & T 2188 Timeshare Asmnt Fee | \$314,888 | - | - | \$314,888 | Outside Agency unallowed |
| REV | 770070 Supplemental 5% Charge R&T75.6 | \$378,001 | - | - | \$378,001 | Supplemental Tax unallowed |
| REV | 770500 Auditor-Accounting Fees | \$83,995 | - | \$83,995 | - | |
| REV | 770540 Electronic Payables | \$863,020 | - | - | \$863,020 | Outside Agency unallowed |
| REV | 770550 Redevelopment ABx1 26 | \$727,007 | - | - | \$727,007 | Outside Agency unallowed |
| REV | 772830 Collection Charges | \$1,577,204 | - | - | \$1,577,204 | Outside Agency unallowed |
| REV | 772870 Reimb From Trial Court Funding | - | - | - | - | Outside Agency unallowed |
| REV | 777520 Reimbursement For Services | \$123,826 | - | - | \$123,826 | Taxes and outside agency unallowed |
| REV | 778200 Interfnd -Miscellaneous | \$34,274 | - | \$34,274 | - | |
| REV | 778280 Interfnd -Reimb For Service | \$49,284 | - | \$29,450 | \$19,834 | booked. \$1,320 unallowed recovery |
| REV | 780180 Sale Of Books | \$152 | - | - | \$152 | Sale of Prop unallowed |
| REV | 781000 Contractual Revenue | \$97,337,412 | - | - | \$97,337,412 | Outside Agency unallowed |
| REV | 781080 Cash Over-Short | \$15,305 | - | - | \$15,305 | Adjustment unallowed |
| REV | 781100 El Sobrante Land Fill | \$2,891,518 | - | - | \$2,891,518 | Outside Agency unallowed |
| REV | 781120 Rebates & Refunds | \$13,346 | - | - | \$13,346 | Rebates unallowable |
| REV | 781140 Unclaimed Money | \$16 | - | - | \$16 | unclaimed prop unallowed |
| REV | 781360 Other Misc Revenue | \$118 | - | - | \$118 | unclaimed prop unallowed |
| Total for REV | | \$605,206,279 | - | \$147,719 | \$605,058,560 | |

Total per Books \$606,318,478

Less General Government (\$605,169,681)

Less Off the Top -

Less Direct Billed (\$1,148,797)

Difference -

13001 Auditor-Controller
Schedule 4.3

Labor Distribution Summary

| Staff Name | Salary | Budget | | | | General Acctg | Internal Audit Support | Specialized Acctg Supt |
|--------------------------|-----------|---------------|-------------|---------------|---------------|---------------|------------------------|------------------------|
| | | General Admin | Preparation | Claims & Disb | Capital Asset | | | |
| Alisha Darden | \$4,436 | \$2,760 | - | - | - | - | \$430 | \$174 |
| Andrew Johnson | \$55,008 | - | - | \$55,008 | - | - | - | - |
| Angelle Straka | \$60,468 | - | - | \$60,468 | - | - | - | - |
| Anthony Blayton | \$44,674 | \$27,797 | - | - | - | - | \$4,330 | \$1,751 |
| April Ashley | \$46,793 | - | - | - | - | - | - | - |
| Arcelina Wheeler | \$15,862 | \$9,869 | - | - | - | - | \$1,538 | \$622 |
| Carnergie Bowen | \$65,273 | \$40,614 | - | - | - | - | \$6,327 | \$2,558 |
| Caroline Kim | \$59,847 | - | - | \$17,444 | - | \$42,403 | - | - |
| Chi Huynh | \$43,918 | - | - | - | - | - | - | - |
| Christopher Reid | \$39,174 | - | - | \$39,174 | - | - | - | - |
| Crisanta Arandia | \$65,105 | - | - | - | - | - | - | - |
| Crystal Lee | \$59,799 | - | - | - | - | - | - | - |
| Denene Guzman | \$68,551 | - | - | \$50,836 | - | \$17,716 | - | - |
| Donna Zeeb | \$93,739 | - | - | - | - | - | - | - |
| Edna Flores | \$6,382 | - | - | - | - | - | - | - |
| Elsa McKinney | \$60,719 | - | - | \$60,719 | - | - | - | - |
| Esteban Hernandez Flores | \$82,236 | - | \$642 | - | \$8,576 | \$73,019 | - | - |
| Evangelina Gregorio | \$85,595 | - | - | - | - | \$85,595 | - | - |
| Eveny Salinas | \$33,180 | - | - | - | - | - | - | - |
| Farzana Ezzat | \$168,929 | \$105,109 | - | - | - | - | \$16,374 | \$6,620 |
| Feng Ming Kao | \$73,022 | - | - | - | - | - | - | - |
| Genevieve Phelps | \$59,390 | - | - | \$59,390 | - | - | - | - |
| Gladys Smith | \$67,872 | - | - | - | - | \$67,872 | - | - |
| Hablework Mamo | \$76,574 | - | - | - | - | \$76,574 | - | - |
| Harris Leong | \$86,814 | - | - | - | - | - | - | - |
| Heydee Koury | \$75,146 | - | - | - | - | \$75,146 | - | - |
| Jamal Boyce | \$70,580 | \$43,916 | - | - | - | - | \$6,842 | \$2,765 |

13001 Auditor-Controller
Schedule 4.3

Labor Distribution Summary (continued)

| Staff Name | Salary | Budget | | | | General Acctg | Internal Audit Support | Specialized Acctg Supt |
|-------------------------|-----------|---------------|-------------|---------------|---------------|---------------|------------------------|------------------------|
| | | General Admin | Preparation | Claims & Disb | Capital Asset | | | |
| Jason King | \$49,082 | - | - | \$35,662 | - | \$13,419 | - | - |
| Jean Marcynyszyn | \$57,498 | \$35,776 | - | - | - | - | \$5,573 | \$2,253 |
| Jennifer Baechel | \$82,030 | - | - | - | - | - | - | - |
| Jilly Humbert | \$50,496 | - | - | - | - | - | - | - |
| Judy Green | \$69,890 | \$43,486 | - | - | - | - | \$6,775 | \$2,739 |
| Karen Johnson | \$115,787 | \$72,044 | - | - | - | - | \$11,223 | \$4,538 |
| Khanh Truong | \$50,359 | - | - | - | - | - | - | - |
| Kristen Chavez | \$76,602 | - | - | - | - | - | - | - |
| Laura Hosking Deguire | \$66,807 | - | - | - | - | - | - | - |
| Lillian Allala | \$3,102 | \$1,930 | - | - | - | - | \$301 | \$122 |
| Linda Dodson | \$60,978 | - | - | \$14,936 | - | \$46,042 | - | - |
| Louise Roberson | \$45,892 | - | - | \$45,892 | - | - | - | - |
| Lucinda Rizk | \$40,124 | - | - | \$40,124 | - | - | - | - |
| Lynne Howarth | \$51,886 | - | - | - | - | - | - | - |
| Maria Gonzalez | \$66,847 | - | - | \$65,559 | - | \$1,288 | - | - |
| Maria Ybanez | \$70,671 | - | - | - | \$9,472 | \$61,200 | - | - |
| Marilou Tolentino | \$85,136 | - | - | - | - | - | - | - |
| Mary Yip | \$66,267 | - | - | - | - | \$66,267 | - | - |
| Michael Nunez | \$43,376 | - | - | - | - | - | - | - |
| Mishay Perkins | \$2,111 | - | - | \$2,111 | - | - | - | - |
| Misley Wang | \$75,360 | - | \$27,534 | - | \$452 | \$47,374 | - | - |
| Nhat Nguyen | \$45,391 | - | - | - | - | \$45,391 | - | - |
| Pamela Elias | \$131,861 | - | - | - | - | - | - | - |
| Patricia Hughes | \$64,847 | - | - | - | - | \$64,847 | - | - |
| Patricia Tuttle | \$20,846 | - | - | - | - | - | - | - |
| Paul Angulo | \$210,063 | \$130,703 | - | - | - | - | \$20,362 | \$8,232 |
| Paul Robles | \$67,681 | - | - | - | - | \$67,681 | - | - |
| Raffaal Dominnik Nowden | \$30,653 | \$19,072 | - | - | - | - | \$2,971 | \$1,201 |
| Reginald Arhin | \$77,461 | - | \$1,324 | - | \$26,811 | \$49,325 | - | - |
| Robert Valenson | \$85,136 | - | - | - | - | - | - | - |

County of Riverside
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13001 Auditor-Controller
Schedule 4.3

Labor Distribution Summary (continued)

| Staff Name | Salary | Budget | | | | | Internal Audit Support | Specialized Acctg Supt |
|-------------------------|--------------------|------------------|-----------------|------------------|-----------------|--------------------|---------------------------|---------------------------|
| | | General Admin | Preparation | Claims & Disb | Capital Asset | General Acctg | | |
| Roselyne Prasad | \$37,823 | - | - | - | - | - | - | - |
| Ryan Carter | \$92,601 | - | - | - | - | \$92,601 | - | - |
| Sharon Rucker | \$55,757 | - | - | - | - | - | - | - |
| Shirly Chang | \$105,889 | - | - | - | - | - | - | - |
| Sommixay Loeun | \$85,136 | - | - | - | - | - | - | - |
| Susan Porte | \$89,628 | - | - | \$89,628 | - | - | - | - |
| Susana Garcia-Bocanegra | \$90,857 | - | \$16,215 | - | - | \$74,642 | - | - |
| Tanya Harris | \$113,406 | - | \$16,100 | \$2,831 | - | \$94,475 | - | - |
| Yvonne Beingesser | \$62,442 | - | - | \$62,442 | - | - | - | - |
| Total | \$4,366,866 | \$533,076 | \$61,815 | \$702,224 | \$45,311 | \$1,162,877 | \$83,046 | \$33,575 |
| Total Percentage | 100.000% | 12.207% | 1.416% | 16.081% | 1.038% | 26.630% | 1.902% | 0.769% |

13001 Auditor-Controller
Schedule 4.3

Labor Distribution Summary (continued)

| Staff Name | Salary | Internal Payroll | | DPSS Administration | Property Tax/ Unallowable |
|--------------------------|-----------|------------------|----------------|------------------------|------------------------------|
| | | Support | External Audit | | |
| Alisha Darden | \$4,436 | \$1,072 | - | - | - |
| Andrew Johnson | \$55,008 | - | - | - | - |
| Angelle Straka | \$60,468 | - | - | - | - |
| Anthony Blayton | \$44,674 | \$10,797 | - | - | - |
| April Ashley | \$46,793 | - | - | - | \$46,793 |
| Arcelina Wheeler | \$15,862 | \$3,833 | - | - | - |
| Carnergie Bowen | \$65,273 | \$15,775 | - | - | - |
| Caroline Kim | \$59,847 | - | - | - | - |
| Chi Huynh | \$43,918 | - | - | - | \$43,918 |
| Christopher Reid | \$39,174 | - | - | - | - |
| Crisanta Arandia | \$65,105 | - | - | - | \$65,105 |
| Crystal Lee | \$59,799 | - | - | - | \$59,799 |
| Denene Guzman | \$68,551 | - | - | - | - |
| Donna Zeeb | \$93,739 | - | - | - | \$93,739 |
| Edna Flores | \$6,382 | - | - | - | \$6,382 |
| Elsa McKinney | \$60,719 | - | - | - | - |
| Esteban Hernandez Flores | \$82,236 | - | - | - | - |
| Evangelina Gregorio | \$85,595 | - | - | - | - |
| Eveny Salinas | \$33,180 | - | - | - | \$33,180 |
| Farzana Ezzat | \$168,929 | \$40,825 | - | - | - |
| Feng Ming Kao | \$73,022 | - | - | - | \$73,022 |
| Genevieve Phelps | \$59,390 | - | - | - | - |
| Gladys Smith | \$67,872 | - | - | - | - |
| Hablework Mamo | \$76,574 | - | - | - | - |
| Harris Leong | \$86,814 | - | - | - | \$86,814 |
| Heydee Koury | \$75,146 | - | - | - | - |
| Jamal Boyce | \$70,580 | \$17,058 | - | - | - |

13001 Auditor-Controller
Schedule 4.3

Labor Distribution Summary (continued)

| Staff Name | Salary | Internal Payroll | | DPSS Administration | Property Tax/ Unallowable |
|-------------------------|-----------|------------------|----------------|------------------------|------------------------------|
| | | Support | External Audit | | |
| Jason King | \$49,082 | - | - | - | - |
| Jean Marcynyszyn | \$57,498 | \$13,896 | - | - | - |
| Jennifer Baechel | \$82,030 | - | - | - | \$82,030 |
| Jilly Humbert | \$50,496 | - | - | - | \$50,496 |
| Judy Green | \$69,890 | \$16,891 | - | - | - |
| Karen Johnson | \$115,787 | \$27,982 | - | - | - |
| Khanh Truong | \$50,359 | - | - | - | \$50,359 |
| Kristen Chavez | \$76,602 | - | - | - | \$76,602 |
| Laura Hosking Deguire | \$66,807 | - | - | - | \$66,807 |
| Lillian Allala | \$3,102 | \$750 | - | - | - |
| Linda Dodson | \$60,978 | - | - | - | - |
| Louise Roberson | \$45,892 | - | - | - | - |
| Lucinda Rizk | \$40,124 | - | - | - | - |
| Lynne Howarth | \$51,886 | - | - | - | \$51,886 |
| Maria Gonzalez | \$66,847 | - | - | - | - |
| Maria Ybanez | \$70,671 | - | - | - | - |
| Marilou Tolentino | \$85,136 | - | - | - | \$85,136 |
| Mary Yip | \$66,267 | - | - | - | - |
| Michael Nunez | \$43,376 | - | - | - | \$43,376 |
| Mishay Perkins | \$2,111 | - | - | - | - |
| Misley Wang | \$75,360 | - | - | - | - |
| Nhat Nguyen | \$45,391 | - | - | - | - |
| Pamela Elias | \$131,861 | - | - | - | \$131,861 |
| Patricia Hughes | \$64,847 | - | - | - | - |
| Patricia Tuttle | \$20,846 | - | - | - | \$20,846 |
| Paul Angulo | \$210,063 | \$50,766 | - | - | - |
| Paul Robles | \$67,681 | - | - | - | - |
| Raffaal Dominnik Nowden | \$30,653 | \$7,408 | - | - | - |
| Reginald Arhin | \$77,461 | - | - | - | - |
| Robert Valenson | \$85,136 | - | - | - | \$85,136 |

County of Riverside
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13001 Auditor-Controller
Schedule 4.3

Labor Distribution Summary (continued)

| Staff Name | Salary | Internal Payroll | | DPSS Administration | Property Tax/ Unallowable |
|-------------------------|--------------------|------------------|----------------|------------------------|------------------------------|
| | | Support | External Audit | | |
| Roselyne Prasad | \$37,823 | - | - | - | \$37,823 |
| Ryan Carter | \$92,601 | - | - | - | - |
| Sharon Rucker | \$55,757 | - | - | - | \$55,757 |
| Shirly Chang | \$105,889 | - | - | - | \$105,888 |
| Sommixay Loeun | \$85,136 | - | - | - | \$85,136 |
| Susan Porte | \$89,628 | - | - | - | - |
| Susana Garcia-Bocanegra | \$90,857 | - | - | - | - |
| Tanya Harris | \$113,406 | - | - | - | - |
| Yvonne Beingesser | \$62,442 | - | - | - | - |
| Total | \$4,366,866 | \$207,053 | - | - | \$1,537,891 |
| Total Percentage | 100.000% | 4.741% | - | - | 35.217% |

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 6/21/2017

13001 Auditor-Controller
Schedule 4.4

Schedule of costs to be allocated

| | Amount | General & Admin | Budget Preparation | Claims & Disb | Capital Asset | General Acctg | Internal Audit Support | Specialized Acctg Supt |
|---------------------------------------|--------------------|--------------------|--------------------|------------------|--------------------|--------------------|------------------------|------------------------|
| <i>Total %</i> | | 12.207% | 1.416% | 16.081% | 1.038% | 26.630% | 1.902% | 0.769% |
| Wages and Benefits | | | | | | | | |
| Salaries | \$4,278,158 | \$522,247 | \$60,559 | \$687,959 | \$44,391 | \$1,139,255 | \$81,359 | \$32,892 |
| Benefits | \$1,751,126 | \$213,765 | \$24,788 | \$281,594 | \$18,170 | \$466,317 | \$33,302 | \$13,463 |
| Wages and Benefits Subtotal | \$6,029,284 | \$736,012 | \$85,346 | \$969,553 | \$62,561 | \$1,605,572 | \$114,660 | \$46,355 |
| Services and Supplies | Dist | | | | | | | |
| Salaries/Benefits Direct to DPSS / | PROP | \$165,000 | - | - | - | - | - | - |
| 524560 Auditing and Acct | PROP | \$218,691 | \$6,795 | - | - | \$93,750 | \$4,700 | - |
| 524760 DP Charges Prop Tax | PROP | \$448,698 | - | - | - | - | - | - |
| Other Svc & Supplies | SAL | \$829,614 | \$101,273 | \$11,743 | \$133,408 | \$8,608 | \$220,923 | \$15,777 |
| 525440 Reimbursement for Sales | DISA | (\$116,884) | - | - | - | - | - | - |
| 525440 Other Professional Service | PROP | \$97,233 | \$77,233 | - | - | - | - | \$20,000 |
| 572000 Intra DPSS | DISA | (\$165,000) | - | - | - | - | - | - |
| 574000 Intra In Direct | DISA | (\$831,378) | - | - | - | - | - | - |
| 572800 Intra-Misc | DISA | (\$115,821) | - | - | - | - | - | - |
| Services and Supplies Subtotal | | \$530,153 | \$185,301 | \$11,743 | \$133,408 | \$8,608 | \$314,673 | \$20,477 |
| Cost Adjustments | | | | | | | | |
| 525440 Reimbursement for Sales | | \$116,884 | - | - | - | - | - | - |
| 572000 Intra DPSS | | \$165,000 | - | - | - | - | - | - |
| 574000 Intra In Direct | | \$831,378 | - | - | - | - | - | - |
| 572800 Intra-Misc | | \$115,821 | - | - | - | - | - | - |
| IASAD Salaries | | (\$52,488) | (\$6,407) | (\$743) | (\$8,440) | (\$545) | (\$13,977) | (\$998) |
| IASAD Benefits | | (\$20,466) | (\$2,498) | (\$290) | (\$3,291) | (\$212) | (\$5,450) | (\$389) |
| IASAD 525440 Cost Plan Prep | | (\$20,000) | (\$2,441) | (\$283) | (\$3,216) | (\$208) | (\$5,326) | (\$380) |
| Cost Adjustments Subtotal | | \$1,136,129 | (\$11,347) | (\$1,316) | (\$14,948) | (\$965) | (\$24,753) | (\$1,768) |
| Reallocate Admin | | | (\$909,966) | \$14,672 | \$166,676 | \$10,755 | \$276,014 | \$19,711 |
| Functional Costs | | \$7,695,566 | - | \$110,446 | \$1,254,689 | \$80,959 | \$2,171,506 | \$153,081 |

County of Riverside
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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> | | 4.741% | - | - | 35.217% |
| Wages and Benefits | | | | | | |
| Salaries | | \$4,278,158 | \$202,846 | - | - | \$1,506,651 |
| Benefits | | \$1,751,126 | \$83,029 | - | - | \$616,699 |
| Wages and Benefits Subtotal | | \$6,029,284 | \$285,875 | - | - | \$2,123,349 |
| Services and Supplies | Dist | | | | | |
| Salaries/Benefits Direct to DPSS / | PROP | \$165,000 | - | - | \$165,000 | - |
| 524560 Auditing and Acct | PROP | \$218,691 | - | \$113,446 | - | - |
| 524760 DP Charges Prop Tax | PROP | \$448,698 | - | - | - | \$448,698 |
| Other Svc & Supplies | SAL | \$829,614 | \$39,336 | - | - | \$292,167 |
| 525440 Reimbursement for Sales | DISA | (\$116,884) | - | - | - | - |
| 525440 Other Professional Service | PROP | \$97,233 | - | - | - | - |
| 572000 Intra DPSS | DISA | (\$165,000) | - | - | - | - |
| 574000 Intra In Direct | DISA | (\$831,378) | - | - | - | - |
| 572800 Intra-Misc | DISA | (\$115,821) | - | - | - | - |
| Services and Supplies Subtotal | | \$530,153 | \$39,336 | \$113,446 | \$165,000 | \$740,865 |
| Cost Adjustments | | | | | | |
| 525440 Reimbursement for Sales | | \$116,884 | - | - | - | - |
| 572000 Intra DPSS | | \$165,000 | - | - | - | - |
| 574000 Intra In Direct | | \$831,378 | - | - | - | - |
| 572800 Intra-Misc | | \$115,821 | - | - | - | - |
| IASAD Salaries | | (\$52,488) | (\$2,489) | - | - | (\$18,485) |
| IASAD Benefits | | (\$20,466) | (\$970) | - | - | (\$7,208) |
| IASAD 525440 Cost Plan Prep | | (\$20,000) | (\$948) | - | - | (\$7,043) |
| Cost Adjustments Subtotal | | \$1,136,129 | (\$4,407) | - | - | (\$32,736) |
| Reallocate Admin | | | \$49,145 | - | - | \$365,025 |
| Functional Costs | | \$7,695,566 | \$369,948 | \$113,446 | \$165,000 | \$3,196,504 |

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 | Capital Asset | General Acctg | Internal Audit Support | Specialized Acctg Supt |
|---|--------------------|------------------|--------------------|--------------------|-----------------|--------------------|------------------------|------------------------|
| 1 Building Depreciation | \$78,418 | - | \$1,125 | \$12,785 | \$825 | \$22,128 | \$1,560 | \$815 |
| 2 Equipment Depreciation | \$8,583 | - | \$123 | \$1,399 | \$90 | \$2,422 | \$171 | \$89 |
| 11001 County Executive Office | \$6,808 | - | \$98 | \$1,110 | \$72 | \$1,921 | \$135 | \$71 |
| 11001 County Executive Office | - | \$26 | \$0 | \$4 | \$0 | \$7 | \$1 | \$0 |
| 13001 Auditor-Controller | - | \$125,580 | \$1,802 | \$20,475 | \$1,321 | \$35,436 | \$2,498 | \$1,305 |
| 13002 Audits and Specialized Accounting | - | \$50,664 | \$727 | \$8,260 | \$533 | \$14,296 | \$1,008 | \$527 |
| 13003 Payroll | - | (\$291) | (\$4) | (\$47) | (\$3) | (\$82) | (\$6) | (\$3) |
| 15001 County Counsel | - | \$16,560 | \$238 | \$2,700 | \$174 | \$4,673 | \$329 | \$172 |
| 11301 Human Resources | - | \$17,481 | \$251 | \$2,850 | \$184 | \$4,933 | \$348 | \$182 |
| 73001 Purchasing | - | \$847 | \$12 | \$138 | \$9 | \$239 | \$17 | \$9 |
| 72006 EDA Energy | - | \$66,310 | \$952 | \$10,811 | \$698 | \$18,711 | \$1,319 | \$689 |
| 72007 EDA Parking | - | \$387 | \$6 | \$63 | \$4 | \$109 | \$8 | \$4 |
| Subtotals | \$93,808 | \$277,564 | \$5,330 | \$60,549 | \$3,907 | \$104,792 | \$7,387 | \$3,860 |
| Functional Costs | \$7,695,566 | | \$110,446 | \$1,254,689 | \$80,959 | \$2,171,506 | \$153,081 | \$79,988 |
| Total Allocated Costs | \$8,066,938 | | \$115,776 | \$1,315,237 | \$84,866 | \$2,276,298 | \$160,468 | \$83,848 |

Default Expenditure Distribution

County of Riverside
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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 Depreciation | \$78,418 | - | \$3,770 | \$1,156 | \$1,681 | \$32,572 |
| 2 Equipment Depreciation | \$8,583 | - | \$413 | \$127 | \$184 | \$3,565 |
| 11001 County Executive Office | \$6,808 | - | \$327 | \$100 | \$146 | \$2,828 |
| 11001 County Executive Office | - | \$26 | \$1 | \$0 | \$1 | \$11 |
| 13001 Auditor-Controller | - | \$125,580 | \$6,037 | \$1,851 | \$2,693 | \$52,162 |
| 13002 Audits and Specialized Accounting | - | \$50,664 | \$2,436 | \$747 | \$1,086 | \$21,044 |
| 13003 Payroll | - | (\$291) | (\$14) | (\$4) | (\$6) | (\$121) |
| 15001 County Counsel | - | \$16,560 | \$796 | \$244 | \$355 | \$6,879 |
| 11301 Human Resources | - | \$17,481 | \$840 | \$258 | \$375 | \$7,261 |
| 73001 Purchasing | - | \$847 | \$41 | \$12 | \$18 | \$352 |
| 72006 EDA Energy | - | \$66,310 | \$3,188 | \$978 | \$1,422 | \$27,543 |
| 72007 EDA Parking | - | \$387 | \$19 | \$6 | \$8 | \$161 |
| Subtotals | \$93,808 | \$277,564 | \$17,853 | \$5,475 | \$7,963 | \$154,257 |
| Functional Costs | \$7,695,566 | | \$369,948 | \$113,446 | \$165,000 | \$3,196,504 |
| Total Allocated Costs | \$8,066,938 | | \$387,801 | \$118,920 | \$172,963 | \$3,350,761 |
| | | | | | | 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 | 7,324,289 | 0.211% | \$236 | - | \$236 | - | \$236 |
| 13001 Auditor-Controller | 7,671,636 | 0.221% | \$247 | - | \$247 | - | \$247 |
| 13002 Audits and Specialized Accounting | 1,545,791 | 0.045% | \$50 | - | \$50 | \$2 | \$52 |
| 13003 Payroll | 2,512,687 | 0.072% | \$81 | - | \$81 | \$3 | \$84 |
| 15001 County Counsel | 13,057,529 | 0.377% | \$421 | - | \$421 | \$15 | \$436 |
| 11301 Human Resources | 23,361,798 | 0.674% | \$753 | - | \$753 | \$27 | \$780 |
| 73001 Purchasing | 3,822,918 | 0.110% | \$123 | - | \$123 | \$4 | \$127 |
| 72001 EDA FM - Admin | 5,125,829 | 0.148% | \$165 | - | \$165 | \$6 | \$171 |
| 72006 EDA Energy | 28,778,640 | 0.830% | \$928 | - | \$928 | \$33 | \$961 |
| 72007 EDA Parking | 1,980,681 | 0.057% | \$64 | - | \$64 | \$2 | \$66 |
| 10001 Board of Supervisors | 8,079,038 | 0.233% | \$260 | - | \$260 | \$9 | \$269 |
| 10002 Assessment Appeals Board | 987,073 | 0.028% | \$32 | - | \$32 | \$1 | \$33 |
| 11009 Contrib To Trial Court Funding | 2,015 | 0.000% | \$0 | - | \$0 | - | \$0 |
| 11010 Contribution to Other Funds | 187 | 0.000% | \$0 | - | \$0 | - | \$0 |
| 11014 County Contrib to Hlth & MH | 149 | 0.000% | \$0 | - | \$0 | - | \$0 |
| 11021 Interest on Trans & Teeter | 75,017 | 0.002% | \$2 | - | \$2 | - | \$2 |
| 11029 Legislative-Admin Support | 3,353,389 | 0.097% | \$108 | - | \$108 | \$4 | \$112 |
| 11033 Confidential Court Orders | 261,237 | 0.008% | \$8 | - | \$8 | - | \$8 |
| 22450-11036 Wc-Mshcp | 3,314,126 | 0.096% | \$107 | - | \$107 | \$4 | \$111 |
| 30500-11037 Devel. Impact Fee Op Org | 251,287 | 0.007% | \$8 | - | \$8 | - | \$8 |
| 11038 EO Subfund Operations | 365,864 | 0.011% | \$12 | - | \$12 | - | \$12 |
| 11039 Court Facilities | 1,752,972 | 0.051% | \$57 | - | \$57 | \$2 | \$59 |
| 35000-11040 Pension Obligation Bonds | 3,332,102 | 0.096% | \$107 | - | \$107 | \$4 | \$111 |
| 11043 Court Reporting Transcripts | 1,216,957 | 0.035% | \$39 | - | \$39 | \$1 | \$40 |
| 11044 Grand Jury Admin | 451,800 | 0.013% | \$15 | - | \$15 | \$1 | \$16 |
| 11050 Natl Pollutant Dschrg Elim Sys | 788,410 | 0.023% | \$25 | - | \$25 | \$1 | \$26 |
| 11099 Indigent Defense | 10,189,602 | 0.294% | \$328 | - | \$328 | \$12 | \$340 |
| 22000-11303 Air Quality Division | 463,886 | 0.013% | \$15 | - | \$15 | \$1 | \$16 |

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

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|---|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|-------|
| 45860-11306 Delta Dental PPO | 491,311 | 0.014% | \$16 | - | \$16 | \$1 | \$17 |
| 46020-11307 Property Insurance | 6,507,612 | 0.188% | \$210 | - | \$210 | \$8 | \$218 |
| 46100-11308 Workers Compensation | 7,944,400 | 0.229% | \$256 | - | \$256 | \$9 | \$265 |
| 46000-11309 Malpractice Insurance | 2,686,117 | 0.077% | \$87 | - | \$87 | \$3 | \$90 |
| 45960-11310 Liability Insurance | 10,808,039 | 0.312% | \$348 | - | \$348 | \$12 | \$360 |
| 46080-11311 Unemployment Insurance | 140,373 | 0.004% | \$5 | - | \$5 | - | \$5 |
| 46060-11312 STD Disability Insurance | 348,582 | 0.010% | \$11 | - | \$11 | - | \$11 |
| 46040-11313 Safety Loss Control | 2,066,822 | 0.060% | \$67 | - | \$67 | \$2 | \$69 |
| 47000-11318 Temporary Assistance | 4,681,073 | 0.135% | \$151 | - | \$151 | \$5 | \$156 |
| 45800-11320 Exclusive Provider Option | 16,867,443 | 0.486% | \$544 | - | \$544 | \$19 | \$563 |
| 46100-11322 Employee Assistance Services | 1,343,232 | 0.039% | \$43 | - | \$43 | \$2 | \$45 |
| 45920-11325 Local Advantage Blythe Dental | 2,704 | 0.000% | \$0 | - | \$0 | - | \$0 |
| 45900-11326 Local Advantage Plus Dental | 64,519 | 0.002% | \$2 | - | \$2 | - | \$2 |
| 46120-11329 Occupational Health & Wellness | 3,453,794 | 0.100% | \$111 | - | \$111 | \$4 | \$115 |
| 46100-11330 Culture of Health | 770,748 | 0.022% | \$25 | - | \$25 | \$1 | \$26 |
| 22050-11501 CFD Assessment Dist Admin | 669,070 | 0.019% | \$22 | - | \$22 | \$1 | \$23 |
| 12001 Assessor | 26,710,515 | 0.770% | \$861 | - | \$861 | \$31 | \$892 |
| 12002 County Clerk-Recorder | 17,013,449 | 0.491% | \$548 | - | \$548 | \$20 | \$568 |
| 45100-12003 Records Mgmt & Archives Program | 1,641,880 | 0.047% | \$53 | - | \$53 | \$2 | \$55 |
| 33600-12004 CREST | 5,623,021 | 0.162% | \$181 | - | \$181 | \$6 | \$187 |
| 14001 Treasurer-Tax Collector | 12,994,448 | 0.375% | \$419 | - | \$419 | \$15 | \$434 |
| 17001 Registrar of Voters | 10,712,799 | 0.309% | \$345 | - | \$345 | \$12 | \$357 |
| 21100-19001 AgencyAdministration | 3,973,205 | 0.115% | \$128 | - | \$128 | \$5 | \$133 |
| 21350-19002 HUD-CDBG Home Grants | 2,114,976 | 0.061% | \$68 | - | \$68 | \$2 | \$70 |
| 21550-19003 Workforce Development | 14,724,912 | 0.425% | \$475 | - | \$475 | \$17 | \$492 |
| 40600-19004 Housing Authority (County) | 11,600,230 | 0.335% | \$374 | - | \$374 | \$13 | \$387 |
| 21100-19005 Single Family Revenue Bond | 674,811 | 0.019% | \$22 | - | \$22 | \$1 | \$23 |
| 21250-19006 Home Grant Program | 358,248 | 0.010% | \$12 | - | \$12 | - | \$12 |
| 21200-19007 EDA/County Free Library | 5,922,761 | 0.171% | \$191 | - | \$191 | \$7 | \$198 |
| 60045-19009 Successor Agency to the RDA | 1,282,554 | 0.037% | \$41 | - | \$41 | \$1 | \$42 |

County of Riverside
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Detail Allocations - Budget Preparation (continued)

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|---|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|----------|
| 19010 Economic Development | 4,298,010 | 0.124% | \$139 | - | \$139 | \$5 | \$144 |
| 22100-19107 County Airports | 2,652,124 | 0.076% | \$85 | - | \$85 | \$3 | \$88 |
| 22200-19201 Fair And National Date Fest | 3,688,394 | 0.106% | \$119 | - | \$119 | \$4 | \$123 |
| 19301 Edward Dean Museum | 326,762 | 0.009% | \$11 | - | \$11 | - | \$11 |
| 20001 Emergency Management | 16,279,759 | 0.469% | \$525 | - | \$525 | \$19 | \$544 |
| 22001 District Attorney | 116,010,276 | 3.345% | \$3,739 | - | \$3,739 | \$134 | \$3,873 |
| 22002 District Attorney Forensic | 491,364 | 0.014% | \$16 | - | \$16 | \$1 | \$17 |
| 23001 Riv Co Dep of Child Supt Svcs | 34,594,420 | 0.998% | \$1,115 | - | \$1,115 | \$40 | \$1,155 |
| 24001 Public Defender | 38,495,622 | 1.110% | \$1,241 | - | \$1,241 | \$44 | \$1,285 |
| 25001 Sheriff Administration | 12,960,985 | 0.374% | \$418 | - | \$418 | \$15 | \$433 |
| 25002 Sheriff Support | 46,329,095 | 1.336% | \$1,493 | - | \$1,493 | \$53 | \$1,546 |
| 25003 Sheriff Patrol | 336,096,978 | 9.692% | \$10,833 | - | \$10,833 | \$388 | \$11,221 |
| 25004 Sheriff Corrections | 214,028,485 | 6.172% | \$6,899 | - | \$6,899 | \$247 | \$7,146 |
| 25005 Sheriff Court Services | 30,555,880 | 0.881% | \$985 | - | \$985 | \$35 | \$1,020 |
| 25006 CAC Security | 840,656 | 0.024% | \$27 | - | \$27 | \$1 | \$28 |
| 25007 Ben Clark Training Center | 13,392,380 | 0.386% | \$432 | - | \$432 | \$15 | \$447 |
| 25010 Sheriff Coroner | 10,119,349 | 0.292% | \$326 | - | \$326 | \$12 | \$338 |
| 25011 Sheriff -Public Administrator | 1,829,935 | 0.053% | \$59 | - | \$59 | \$2 | \$61 |
| 22250-25051 Sheriff Cal-ID | 4,523,023 | 0.130% | \$146 | - | \$146 | \$5 | \$151 |
| 22250-25052 Sheriff Cal-DNA | 243,000 | 0.007% | \$8 | - | \$8 | - | \$8 |
| 22250-25053 Sheriff Cal-Photo | 114,805 | 0.003% | \$4 | - | \$4 | - | \$4 |
| 37200-26001 Juvenile Hall | 40,015,470 | 1.154% | \$1,290 | - | \$1,290 | \$46 | \$1,336 |
| 26002 Probation | 56,760,785 | 1.637% | \$1,830 | - | \$1,830 | \$65 | \$1,895 |
| 26004 Court Placement Care | 9,154 | 0.000% | \$0 | - | \$0 | - | \$0 |
| 26007 Administration & Support | 11,776,131 | 0.340% | \$380 | - | \$380 | \$14 | \$394 |
| 30300-27001 Cont & Land Aqu-Fire | 285 | 0.000% | \$0 | - | \$0 | - | \$0 |
| 27002 Fire Protection | 94,470,409 | 2.724% | \$3,045 | - | \$3,045 | \$109 | \$3,154 |
| 27004 Fire Protection-Contract Svc | 81,266,285 | 2.343% | \$2,619 | - | \$2,619 | \$94 | \$2,713 |
| 28001 Agricultural Commisioner | 5,610,791 | 0.162% | \$181 | - | \$181 | \$6 | \$187 |
| 51215-29001 Local Agency Formation Comm | 791,435 | 0.023% | \$26 | - | \$26 | \$1 | \$27 |

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

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|---|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|----------|
| 20200-31002 TLMA Administrative Services | 7,128,998 | 0.206% | \$230 | - | \$230 | \$8 | \$238 |
| 20200-31003 Consolidated Counter Services | 2,179,290 | 0.063% | \$70 | - | \$70 | \$3 | \$73 |
| 20200-31005 Environmental Programs | 639,517 | 0.018% | \$21 | - | \$21 | \$1 | \$22 |
| 20250-31101 Building & Safety | 5,396,512 | 0.156% | \$174 | - | \$174 | \$6 | \$180 |
| 31201 Planning | 6,624,295 | 0.191% | \$214 | - | \$214 | \$8 | \$222 |
| 20000-31301 Transportation | 51,112,788 | 1.474% | \$1,647 | - | \$1,647 | \$59 | \$1,706 |
| 20260-31302 Surveyor | 4,065,922 | 0.117% | \$131 | - | \$131 | \$5 | \$136 |
| 22400-31304 Supervisorial Dist No 4 | 788,900 | 0.023% | \$25 | - | \$25 | \$1 | \$26 |
| 20000-31305 Transportation Const Projects | 154,895,302 | 4.467% | \$4,993 | - | \$4,993 | \$179 | \$5,172 |
| 20000-31307 Transportation Equipment | 5,882,531 | 0.170% | \$190 | - | \$190 | \$7 | \$197 |
| 22650-31308 TLMA ALUC | 433,982 | 0.013% | \$14 | - | \$14 | \$1 | \$15 |
| 31401 Code Enforcement | 11,602,100 | 0.335% | \$374 | - | \$374 | \$13 | \$387 |
| 41001 MH-Public Guardian | 4,782,641 | 0.138% | \$154 | - | \$154 | \$6 | \$160 |
| 41002 RUHS- Behavioral Health Treatment | 141,843,856 | 4.090% | \$4,572 | - | \$4,572 | \$164 | \$4,736 |
| 41003 Detention | 11,376,910 | 0.328% | \$367 | - | \$367 | \$13 | \$380 |
| 41004 MH Administration | 34,361,947 | 0.991% | \$1,108 | - | \$1,108 | \$40 | \$1,148 |
| 41005 Mental Health Substance Abuse | 14,923,901 | 0.430% | \$481 | - | \$481 | \$17 | \$498 |
| 42001 RUHS- Public Health | 62,591,407 | 1.805% | \$2,017 | - | \$2,017 | \$72 | \$2,089 |
| 42002 California Childrens Services | 21,401,140 | 0.617% | \$690 | - | \$690 | \$25 | \$715 |
| 42004 Environmental Health | 25,758,290 | 0.743% | \$830 | - | \$830 | \$30 | \$860 |
| 42006 Animal Control Services | 23,780,062 | 0.686% | \$766 | - | \$766 | \$27 | \$793 |
| 42007 RUHS- Ambulatory Care | 37,871,536 | 1.092% | \$1,221 | - | \$1,221 | \$44 | \$1,265 |
| 40050-43001 RUHS - Medical Center | 464,814,981 | 13.404% | \$14,982 | - | \$14,982 | \$536 | \$15,518 |
| 43002 Med Indigent Services Program | 2,618,078 | 0.075% | \$84 | - | \$84 | \$3 | \$87 |
| 43003 Correctional Health Systems | 37,231,600 | 1.074% | \$1,200 | - | \$1,200 | \$43 | \$1,243 |
| 40200-45001 Department of Waste Resources | 71,705,712 | 2.068% | \$2,311 | - | \$2,311 | \$83 | \$2,394 |
| 65730-51001 DPSS Administration | 449,926,447 | 12.974% | \$14,502 | - | \$14,502 | \$519 | \$15,021 |
| 21300-51006 DPSS - Homeless | 287,720 | 0.008% | \$9 | - | \$9 | - | \$9 |
| 21050-52001 Local Initiative Admin DCA | 1,931,372 | 0.056% | \$62 | - | \$62 | \$2 | \$64 |
| 21050-52002 DCA-Local Initiative Program | 2,738,597 | 0.079% | \$88 | - | \$88 | \$3 | \$91 |

County of Riverside
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Detail Allocations - Budget Preparation (continued)

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|--|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|-----------|
| 21050-52003 DCA-Other Programs | 424,133 | 0.012% | \$14 | - | \$14 | - | \$14 |
| 21450-53001 Office of Aging-Title III | 7,873,819 | 0.227% | \$254 | - | \$254 | \$9 | \$263 |
| 54001 Veterans Services | 1,386,135 | 0.040% | \$45 | - | \$45 | \$2 | \$47 |
| 63001 Cooperative Extension | 674,986 | 0.019% | \$22 | - | \$22 | \$1 | \$23 |
| 47200-72002 EDA-Custodial Services | 12,444,622 | 0.359% | \$401 | - | \$401 | \$14 | \$415 |
| 47210-72003 EDA-Maintenance Services | 23,456,125 | 0.676% | \$756 | - | \$756 | \$27 | \$783 |
| 47220-72004 EDA-Real Estate | 66,038,114 | 1.904% | \$2,129 | - | \$2,129 | \$76 | \$2,205 |
| 72005 EDA-Project Management | 6,576,123 | 0.190% | \$212 | - | \$212 | \$8 | \$220 |
| 45600-73003 Printing Services | 2,715,763 | 0.078% | \$88 | - | \$88 | \$3 | \$91 |
| 45700-73004 Supply Services | 15,208,606 | 0.439% | \$490 | - | \$490 | \$18 | \$508 |
| 45300-73005 Fleet Services | 18,850,664 | 0.544% | \$608 | - | \$608 | \$22 | \$630 |
| 45620-73006 Central Mail Services | 2,771,483 | 0.080% | \$89 | - | \$89 | \$3 | \$92 |
| 45500-74001 Information Technology | 71,724,729 | 2.068% | \$2,312 | - | \$2,312 | \$83 | \$2,395 |
| 74004 RCIT Pass Thru | 9,630,546 | 0.278% | \$310 | - | \$310 | \$11 | \$321 |
| 45520-74006 RCIT Communications Solutions | 10,335,025 | 0.298% | \$333 | - | \$333 | \$12 | \$345 |
| 22570-74009 RCIT Geographical Info System | 1,751,379 | 0.051% | \$56 | - | \$56 | \$2 | \$58 |
| 925002 CORAL-General Govt | 487,796 | 0.014% | \$16 | - | \$16 | \$1 | \$17 |
| 25400-931104 Regnl Parks & Open-Space Dist | 20,696,288 | 0.597% | \$667 | - | \$667 | \$24 | \$691 |
| 51220-933201 Riverside County Trans Comm | 2,762 | 0.000% | \$0 | - | \$0 | - | \$0 |
| 51470-937001 Van Horn Regional Treatment | 46,371 | 0.001% | \$1 | - | \$1 | - | \$1 |
| 25800-938001 RCCFC - Agency | 21,117,935 | 0.609% | \$681 | - | \$681 | \$24 | \$705 |
| 15100-947200 Flood Cont Dist Admin | 10,322,993 | 0.298% | \$333 | - | \$333 | \$12 | \$345 |
| 51360-960001 Law Library | 1,142,403 | 0.033% | \$37 | - | \$37 | \$1 | \$38 |
| 900101-915301 Various CSAs | 7,166,421 | 0.207% | \$231 | - | \$231 | \$8 | \$239 |
| 00 All Other | 11,419,563 | 0.329% | \$368 | - | \$368 | \$13 | \$381 |
| 2nd Alloc Remains | - | - | - | - | - | \$3 | \$3 |
| Subtotals | 3,467,793,722 | 100.000% | \$111,776 | - | \$111,776 | \$3,984 | \$115,759 |
| Direct Billed | | | | | | - | - |
| Total Full Functional Cost | | | | | \$111,776 | | \$115,759 |

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

County of Riverside
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Detail Allocations - Claims & Disb

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|--|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|----------|
| 11001 County Executive Office | 222 | 0.039% | \$490 | - | \$490 | - | \$490 |
| 13001 Auditor-Controller | 42,131 | 7.322% | \$92,974 | - | \$92,974 | - | \$92,974 |
| 15001 County Counsel | 1,426 | 0.248% | \$3,147 | - | \$3,147 | \$121 | \$3,268 |
| 11301 Human Resources | 1,412 | 0.245% | \$3,116 | - | \$3,116 | \$120 | \$3,236 |
| 73001 Purchasing | 398 | 0.069% | \$878 | - | \$878 | \$34 | \$912 |
| 72001 EDA FM - Admin | 851 | 0.148% | \$1,878 | - | \$1,878 | \$72 | \$1,950 |
| 72006 EDA Energy | 19,534 | 3.395% | \$43,107 | - | \$43,107 | \$1,658 | \$44,765 |
| 72007 EDA Parking | 429 | 0.075% | \$947 | - | \$947 | \$36 | \$983 |
| 10001 Board of Supervisors | 2,073 | 0.360% | \$4,575 | - | \$4,575 | \$176 | \$4,751 |
| 10002 Assessment Appeals Board | 361 | 0.063% | \$797 | - | \$797 | \$31 | \$828 |
| 30000-11003 Cont & Land Acq-ACO | 5 | 0.001% | \$11 | - | \$11 | - | \$11 |
| 11009 Contrib To Trial Court Funding | 6 | 0.001% | \$13 | - | \$13 | \$1 | \$14 |
| 11010 Contribution to Other Funds | 14 | 0.002% | \$31 | - | \$31 | \$1 | \$32 |
| 11029 Legislative-Admin Support | 228 | 0.040% | \$503 | - | \$503 | \$19 | \$522 |
| 11033 Confidential Court Orders | 15 | 0.003% | \$33 | - | \$33 | \$1 | \$34 |
| 37050-11034 Teeter Debt Service | 3 | 0.001% | \$7 | - | \$7 | - | \$7 |
| 22450-11036 Wc-Mshcp | 1 | 0.000% | \$2 | - | \$2 | - | \$2 |
| 30500-11037 Devel. Impact Fee Op Org | 9 | 0.002% | \$20 | - | \$20 | \$1 | \$21 |
| 11038 EO Subfund Operations | 19 | 0.003% | \$42 | - | \$42 | \$2 | \$44 |
| 11039 Court Facilities | 132 | 0.023% | \$291 | - | \$291 | \$11 | \$302 |
| 30700-11042 Cap Imp Prg-Capital Projects | 3 | 0.001% | \$7 | - | \$7 | - | \$7 |
| 11043 Court Reporting Transcripts | 788 | 0.137% | \$1,739 | - | \$1,739 | \$67 | \$1,806 |
| 11044 Grand Jury Admin | 783 | 0.136% | \$1,728 | - | \$1,728 | \$66 | \$1,794 |
| 11050 Natl Pollutant Dschrg Elim Sys | 18 | 0.003% | \$40 | - | \$40 | \$2 | \$42 |
| 11099 Indigent Defense | 416 | 0.072% | \$918 | - | \$918 | \$35 | \$953 |
| 22000-11303 Air Quality Division | 95 | 0.017% | \$210 | - | \$210 | \$8 | \$218 |
| 45860-11306 Delta Dental PPO | 116 | 0.020% | \$256 | - | \$256 | \$10 | \$266 |
| 46020-11307 Property Insurance | 5 | 0.001% | \$11 | - | \$11 | - | \$11 |

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

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|---|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|----------|
| 46100-11308 Workers Compensation | 40,080 | 6.966% | \$88,448 | - | \$88,448 | \$3,403 | \$91,851 |
| 46000-11309 Malpractice Insurance | 369 | 0.064% | \$814 | - | \$814 | \$31 | \$845 |
| 45960-11310 Liability Insurance | 4,354 | 0.757% | \$9,608 | - | \$9,608 | \$370 | \$9,978 |
| 46080-11311 Unemployment Insurance | 21 | 0.004% | \$46 | - | \$46 | \$2 | \$48 |
| 46060-11312 STD Disability Insurance | 28 | 0.005% | \$62 | - | \$62 | \$2 | \$64 |
| 46040-11313 Safety Loss Control | 164 | 0.029% | \$362 | - | \$362 | \$14 | \$376 |
| 11314 LTD Insurance ISF | 65 | 0.011% | \$143 | - | \$143 | \$6 | \$149 |
| 47000-11318 Temporary Assistance | 228 | 0.040% | \$503 | - | \$503 | \$19 | \$522 |
| 45800-11320 Exclusive Provider Option | 16,754 | 2.912% | \$36,973 | - | \$36,973 | \$1,422 | \$38,395 |
| 50000-11321 Internal Service Fund | 14 | 0.002% | \$31 | - | \$31 | \$1 | \$32 |
| 46100-11322 Employee Assistance Services | 170 | 0.030% | \$375 | - | \$375 | \$14 | \$389 |
| 45920-11325 Local Advantage Blythe Dental | 38 | 0.007% | \$84 | - | \$84 | \$3 | \$87 |
| 45900-11326 Local Advantage Plus Dental | 48 | 0.008% | \$106 | - | \$106 | \$4 | \$110 |
| 46120-11329 Occupational Health & Wellness | 336 | 0.058% | \$741 | - | \$741 | \$29 | \$770 |
| 46100-11330 Culture of Health | 104 | 0.018% | \$230 | - | \$230 | \$9 | \$239 |
| 22050-11501 CFD Assessment Dist Admin | 25 | 0.004% | \$55 | - | \$55 | \$2 | \$57 |
| 12001 Assessor | 1,389 | 0.241% | \$3,065 | - | \$3,065 | \$118 | \$3,183 |
| 12002 County Clerk-Recorder | 3,302 | 0.574% | \$7,287 | - | \$7,287 | \$280 | \$7,567 |
| 45100-12003 Records Mgmt & Archives Program | 501 | 0.087% | \$1,106 | - | \$1,106 | \$43 | \$1,149 |
| 33600-12004 CREST | 350 | 0.061% | \$772 | - | \$772 | \$30 | \$802 |
| 14001 Treasurer-Tax Collector | 10,558 | 1.835% | \$23,299 | - | \$23,299 | \$896 | \$24,195 |
| 17001 Registrar of Voters | 1,374 | 0.239% | \$3,032 | - | \$3,032 | \$117 | \$3,149 |
| 21100-19001 AgencyAdministration | 369 | 0.064% | \$814 | - | \$814 | \$31 | \$845 |
| 21350-19002 HUD-CDBG Home Grants | 696 | 0.121% | \$1,536 | - | \$1,536 | \$59 | \$1,595 |
| 21550-19003 Workforce Development | 2,346 | 0.408% | \$5,177 | - | \$5,177 | \$199 | \$5,376 |
| 40600-19004 Housing Authority (County) | 4 | 0.001% | \$9 | - | \$9 | - | \$9 |
| 21100-19005 Single Family Revenue Bond | 269 | 0.047% | \$594 | - | \$594 | \$23 | \$617 |
| 21250-19006 Home Grant Program | 232 | 0.040% | \$512 | - | \$512 | \$20 | \$532 |
| 21200-19007 EDA/County Free Library | 969 | 0.168% | \$2,138 | - | \$2,138 | \$82 | \$2,220 |
| 21140-19008 EDA/Community Centers | 2 | 0.000% | \$4 | - | \$4 | - | \$4 |

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Detail Allocations - Claims & Disb (continued)

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|---|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|----------|
| 60045-19009 Successor Agency to the RDA | 168 | 0.029% | \$371 | - | \$371 | \$14 | \$385 |
| 19010 Economic Development | 706 | 0.123% | \$1,558 | - | \$1,558 | \$60 | \$1,618 |
| 22100-19107 County Airports | 1,486 | 0.258% | \$3,279 | - | \$3,279 | \$126 | \$3,405 |
| 22200-19201 Fair And National Date Fest | 1,131 | 0.197% | \$2,496 | - | \$2,496 | \$96 | \$2,592 |
| 19301 Edward Dean Museum | 227 | 0.039% | \$501 | - | \$501 | \$19 | \$520 |
| 20001 Emergency Management | 873 | 0.152% | \$1,927 | - | \$1,927 | \$74 | \$2,001 |
| 22001 District Attorney | 6,653 | 1.156% | \$14,682 | - | \$14,682 | \$565 | \$15,247 |
| 22002 District Attorney Forensic | 173 | 0.030% | \$382 | - | \$382 | \$15 | \$397 |
| 23001 Riv Co Dep of Child Supt Svcs | 1,408 | 0.245% | \$3,107 | - | \$3,107 | \$120 | \$3,227 |
| 24001 Public Defender | 2,142 | 0.372% | \$4,727 | - | \$4,727 | \$182 | \$4,909 |
| 25001 Sheriff Administration | 1,157 | 0.201% | \$2,553 | - | \$2,553 | \$98 | \$2,651 |
| 25002 Sheriff Support | 4,250 | 0.739% | \$9,379 | - | \$9,379 | \$361 | \$9,740 |
| 25003 Sheriff Patrol | 18,810 | 3.269% | \$41,510 | - | \$41,510 | \$1,597 | \$43,107 |
| 25004 Sheriff Corrections | 13,860 | 2.409% | \$30,586 | - | \$30,586 | \$1,177 | \$31,763 |
| 25005 Sheriff Court Services | 1,733 | 0.301% | \$3,824 | - | \$3,824 | \$147 | \$3,971 |
| 25006 CAC Security | 71 | 0.012% | \$157 | - | \$157 | \$6 | \$163 |
| 25007 Ben Clark Training Center | 2,419 | 0.420% | \$5,338 | - | \$5,338 | \$205 | \$5,543 |
| 25010 Sheriff Coroner | 1,118 | 0.194% | \$2,467 | - | \$2,467 | \$95 | \$2,562 |
| 25011 Sheriff -Public Administrator | 665 | 0.116% | \$1,468 | - | \$1,468 | \$56 | \$1,524 |
| 22250-25051 Sheriff Cal-ID | 673 | 0.117% | \$1,485 | - | \$1,485 | \$57 | \$1,542 |
| 22250-25052 Sheriff Cal-DNA | 1 | 0.000% | \$2 | - | \$2 | - | \$2 |
| 22250-25053 Sheriff Cal-Photo | 13 | 0.002% | \$29 | - | \$29 | \$1 | \$30 |
| 37200-26001 Juvenile Hall | 12,275 | 2.133% | \$27,088 | - | \$27,088 | \$1,042 | \$28,130 |
| 26002 Probation | 6,246 | 1.085% | \$13,784 | - | \$13,784 | \$530 | \$14,314 |
| 26004 Court Placement Care | 211 | 0.037% | \$466 | - | \$466 | \$18 | \$484 |
| 26007 Administration & Support | 1,060 | 0.184% | \$2,339 | - | \$2,339 | \$90 | \$2,429 |
| 30300-27001 Cont & Land Aqu-Fire | 5 | 0.001% | \$11 | - | \$11 | - | \$11 |
| 27002 Fire Protection | 27,722 | 4.818% | \$61,177 | - | \$61,177 | \$2,353 | \$63,530 |
| 27004 Fire Protection-Contract Svc | 6,180 | 1.074% | \$13,638 | - | \$13,638 | \$525 | \$14,163 |
| 28001 Agricultural Commisioner | 286 | 0.050% | \$631 | - | \$631 | \$24 | \$655 |

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 |
|---|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|-----------|
| 51215-29001 Local Agency Formation Comm | 194 | 0.034% | \$428 | - | \$428 | \$16 | \$444 |
| 20200-31002 TLMA Administrative Services | 343 | 0.060% | \$757 | - | \$757 | \$29 | \$786 |
| 20200-31003 Consolidated Counter Services | 4,484 | 0.779% | \$9,895 | - | \$9,895 | \$381 | \$10,276 |
| 20200-31005 Environmental Programs | 10 | 0.002% | \$22 | - | \$22 | \$1 | \$23 |
| 20250-31101 Building & Safety | 9,873 | 1.716% | \$21,788 | - | \$21,788 | \$838 | \$22,626 |
| 31201 Planning | 8,824 | 1.534% | \$19,473 | - | \$19,473 | \$749 | \$20,222 |
| 20000-31301 Transportation | 15,742 | 2.736% | \$34,739 | - | \$34,739 | \$1,336 | \$36,075 |
| 20260-31302 Surveyor | 288 | 0.050% | \$636 | - | \$636 | \$24 | \$660 |
| 22400-31304 Supervisorial Dist No 4 | 1 | 0.000% | \$2 | - | \$2 | - | \$2 |
| 20000-31305 Transportation Const Projects | 2,816 | 0.489% | \$6,214 | - | \$6,214 | \$239 | \$6,453 |
| 20000-31307 Transportation Equipment | 6,154 | 1.070% | \$13,581 | - | \$13,581 | \$522 | \$14,103 |
| 22650-31308 TLMA ALUC | 380 | 0.066% | \$839 | - | \$839 | \$32 | \$871 |
| 31401 Code Enforcement | 1,282 | 0.223% | \$2,829 | - | \$2,829 | \$109 | \$2,938 |
| 41001 MH-Public Guardian | 592 | 0.103% | \$1,306 | - | \$1,306 | \$50 | \$1,356 |
| 41002 RUHS- Behavioral Health Treatment | 19,989 | 3.474% | \$44,112 | - | \$44,112 | \$1,697 | \$45,809 |
| 41003 Detention | 313 | 0.054% | \$691 | - | \$691 | \$27 | \$718 |
| 41004 MH Administration | 1,736 | 0.302% | \$3,831 | - | \$3,831 | \$147 | \$3,978 |
| 41005 Mental Health Substance Abuse | 2,257 | 0.392% | \$4,981 | - | \$4,981 | \$192 | \$5,173 |
| 42001 RUHS- Public Health | 11,393 | 1.980% | \$25,142 | - | \$25,142 | \$967 | \$26,109 |
| 42002 California Childrens Services | 1,039 | 0.181% | \$2,293 | - | \$2,293 | \$88 | \$2,381 |
| 42004 Environmental Health | 2,225 | 0.387% | \$4,910 | - | \$4,910 | \$189 | \$5,099 |
| 42006 Animal Control Services | 5,299 | 0.921% | \$11,694 | - | \$11,694 | \$450 | \$12,144 |
| 42007 RUHS- Ambulatory Care | 5,021 | 0.873% | \$11,080 | - | \$11,080 | \$426 | \$11,506 |
| 40050-43001 RUHS - Medical Center | 66,050 | 11.479% | \$145,758 | - | \$145,758 | \$5,607 | \$151,365 |
| 43002 Med Indigent Services Program | 11,500 | 1.999% | \$25,378 | - | \$25,378 | \$976 | \$26,354 |
| 43003 Correctional Health Systems | 916 | 0.159% | \$2,021 | - | \$2,021 | \$78 | \$2,099 |
| 40200-45001 Department of Waste Resources | 15,368 | 2.671% | \$33,914 | - | \$33,914 | \$1,305 | \$35,219 |
| 65730-51001 DPSS Administration | 15,315 | 2.662% | \$33,797 | - | \$33,797 | \$1,300 | \$35,097 |
| 51003 DPSS Categorical Aid | 670 | 0.116% | \$1,479 | - | \$1,479 | \$57 | \$1,536 |
| 51004 DPSS Other Aid | 53 | 0.009% | \$117 | - | \$117 | \$4 | \$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 |
|--|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|-------------|
| 21300-51006 DPSS - Homeless | 171 | 0.030% | \$377 | - | \$377 | \$15 | \$392 |
| 21050-52001 Local Initiative Admin DCA | 967 | 0.168% | \$2,134 | - | \$2,134 | \$82 | \$2,216 |
| 21050-52002 DCA-Local Initiative Program | 1,517 | 0.264% | \$3,348 | - | \$3,348 | \$129 | \$3,477 |
| 21050-52003 DCA-Other Programs | 210 | 0.036% | \$463 | - | \$463 | \$18 | \$481 |
| 21450-53001 Office of Aging-Title III | 6,769 | 1.176% | \$14,938 | - | \$14,938 | \$575 | \$15,513 |
| 54001 Veterans Services | 187 | 0.032% | \$413 | - | \$413 | \$16 | \$429 |
| 63001 Cooperative Extension | 173 | 0.030% | \$382 | - | \$382 | \$15 | \$397 |
| 47200-72002 EDA-Custodial Services | 705 | 0.123% | \$1,556 | - | \$1,556 | \$60 | \$1,616 |
| 47210-72003 EDA-Maintenance Services | 17,296 | 3.006% | \$38,169 | - | \$38,169 | \$1,468 | \$39,637 |
| 47220-72004 EDA-Real Estate | 4,030 | 0.700% | \$8,893 | - | \$8,893 | \$342 | \$9,235 |
| 72005 EDA-Project Management | 561 | 0.097% | \$1,238 | - | \$1,238 | \$48 | \$1,286 |
| 30100-72008 EDA-Capital Projects | 1,663 | 0.289% | \$3,670 | - | \$3,670 | \$141 | \$3,811 |
| 45600-73003 Printing Services | 1,274 | 0.221% | \$2,811 | - | \$2,811 | \$108 | \$2,919 |
| 45700-73004 Supply Services | 1,606 | 0.279% | \$3,544 | - | \$3,544 | \$136 | \$3,680 |
| 45300-73005 Fleet Services | 10,602 | 1.843% | \$23,396 | - | \$23,396 | \$900 | \$24,296 |
| 45620-73006 Central Mail Services | 914 | 0.159% | \$2,017 | - | \$2,017 | \$78 | \$2,095 |
| 45500-74001 Information Technology | 3,113 | 0.541% | \$6,870 | - | \$6,870 | \$264 | \$7,134 |
| 45520-74006 RCIT Communications Solutions | 3,883 | 0.675% | \$8,569 | - | \$8,569 | \$330 | \$8,899 |
| 22570-74009 RCIT Geographical Info System | 71 | 0.012% | \$157 | - | \$157 | \$6 | \$163 |
| 25400-931104 Regnl Parks & Open-Space Dist | 17,241 | 2.996% | \$38,047 | (\$31,994) | \$6,053 | \$1,464 | \$7,517 |
| 51220-933201 Riverside County Trans Comm | 35 | 0.006% | \$77 | - | \$77 | \$3 | \$80 |
| 51470-937001 Van Horn Regional Treatment | 9 | 0.002% | \$20 | - | \$20 | \$1 | \$21 |
| 25800-938001 RCCFC - Agency | 1,197 | 0.208% | \$2,642 | - | \$2,642 | \$102 | \$2,744 |
| 15100-947200 Flood Cont Dist Admin | 9,509 | 1.653% | \$20,984 | - | \$20,984 | \$807 | \$21,791 |
| 51360-960001 Law Library | 299 | 0.052% | \$660 | - | \$660 | \$25 | \$685 |
| 900101-915301 Various CSAs | 5,314 | 0.924% | \$11,727 | - | \$11,727 | \$451 | \$12,178 |
| 00 All Other | 5,587 | 0.971% | \$12,329 | - | \$12,329 | \$474 | \$12,803 |
| 2nd Alloc Remains | - | - | - | - | - | \$6 | \$6 |
| Subtotals | 575,404 | 100.000% | \$1,269,796 | (\$31,994) | \$1,237,802 | \$45,254 | \$1,283,056 |
| Direct Billed | | | | | \$31,994 | | \$31,994 |
| Total Full Functional Cost | | | | | \$1,269,796 | | \$1,315,050 |

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 - Capital Asset

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|-------------------------------------|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|----------|
| 11001 County Executive Office | 2 | 0.020% | \$16 | - | \$16 | - | \$16 |
| 13001 Auditor-Controller | 11 | 0.107% | \$88 | - | \$88 | - | \$88 |
| 13003 Payroll | 3 | 0.029% | \$24 | - | \$24 | \$1 | \$25 |
| 15001 County Counsel | 8 | 0.078% | \$64 | - | \$64 | \$2 | \$66 |
| 11301 Human Resources | 6 | 0.059% | \$48 | - | \$48 | \$2 | \$50 |
| 73001 Purchasing | 2 | 0.020% | \$16 | - | \$16 | \$1 | \$17 |
| 72001 EDA FM - Admin | 16 | 0.156% | \$128 | - | \$128 | \$5 | \$133 |
| 72006 EDA Energy | 1 | 0.010% | \$8 | - | \$8 | - | \$8 |
| 72007 EDA Parking | 1 | 0.010% | \$8 | - | \$8 | - | \$8 |
| 10001 Board of Supervisors | 11 | 0.107% | \$88 | - | \$88 | \$3 | \$91 |
| 10002 Assessment Appeals Board | 5 | 0.049% | \$40 | - | \$40 | \$1 | \$41 |
| 12001 Assessor | 118 | 1.151% | \$943 | - | \$943 | \$34 | \$977 |
| 12002 County Clerk-Recorder | 206 | 2.009% | \$1,646 | - | \$1,646 | \$59 | \$1,705 |
| 14001 Treasurer-Tax Collector | 46 | 0.449% | \$368 | - | \$368 | \$13 | \$381 |
| 17001 Registrar of Voters | 53 | 0.517% | \$423 | - | \$423 | \$15 | \$438 |
| 20001 Emergency Management | 94 | 0.917% | \$751 | - | \$751 | \$27 | \$778 |
| 22001 District Attorney | 210 | 2.048% | \$1,678 | - | \$1,678 | \$60 | \$1,738 |
| 23001 Riv Co Dep of Child Supt Svcs | 20 | 0.195% | \$160 | - | \$160 | \$6 | \$166 |
| 24001 Public Defender | 21 | 0.205% | \$168 | - | \$168 | \$6 | \$174 |
| 25001 Sheriff Administration | 24 | 0.234% | \$192 | - | \$192 | \$7 | \$199 |
| 25002 Sheriff Support | 2,652 | 25.863% | \$21,191 | - | \$21,191 | \$756 | \$21,947 |
| 25003 Sheriff Patrol | 1,961 | 19.124% | \$15,669 | - | \$15,669 | \$559 | \$16,228 |
| 25004 Sheriff Corrections | 877 | 8.553% | \$7,008 | - | \$7,008 | \$250 | \$7,258 |
| 25005 Sheriff Court Services | 228 | 2.224% | \$1,822 | - | \$1,822 | \$65 | \$1,887 |
| 25006 CAC Security | 7 | 0.068% | \$56 | - | \$56 | \$2 | \$58 |
| 25007 Ben Clark Training Center | 58 | 0.566% | \$463 | - | \$463 | \$17 | \$480 |
| 25010 Sheriff Coroner | 24 | 0.234% | \$192 | - | \$192 | \$7 | \$199 |
| 25011 Sheriff -Public Administrator | 2 | 0.020% | \$16 | - | \$16 | \$1 | \$17 |

County of Riverside
OMB A-87 Cost Allocation Plan

13001 Auditor-Controller
Schedule 4.6.3

Detail Allocations - Capital Asset (continued)

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|---|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|----------|
| 22250-25051 Sheriff Cal-ID | 3 | 0.029% | \$24 | - | \$24 | \$1 | \$25 |
| 37200-26001 Juvenile Hall | 47 | 0.458% | \$376 | - | \$376 | \$13 | \$389 |
| 26002 Probation | 187 | 1.824% | \$1,494 | - | \$1,494 | \$53 | \$1,547 |
| 26007 Administration & Support | 22 | 0.215% | \$176 | - | \$176 | \$6 | \$182 |
| 27002 Fire Protection | 873 | 8.514% | \$6,976 | - | \$6,976 | \$249 | \$7,225 |
| 28001 Agricultural Commisioner | 9 | 0.088% | \$72 | - | \$72 | \$3 | \$75 |
| 31201 Planning | 8 | 0.078% | \$64 | - | \$64 | \$2 | \$66 |
| 31401 Code Enforcement | 8 | 0.078% | \$64 | - | \$64 | \$2 | \$66 |
| 41001 MH-Public Guardian | 5 | 0.049% | \$40 | - | \$40 | \$1 | \$41 |
| 41002 RUHS- Behavioral Health Treatment | 152 | 1.482% | \$1,215 | - | \$1,215 | \$43 | \$1,258 |
| 41003 Detention | 3 | 0.029% | \$24 | - | \$24 | \$1 | \$25 |
| 41004 MH Administration | 124 | 1.209% | \$991 | - | \$991 | \$35 | \$1,026 |
| 41005 Mental Health Substance Abuse | 17 | 0.166% | \$136 | - | \$136 | \$5 | \$141 |
| 42001 RUHS- Public Health | 165 | 1.609% | \$1,318 | - | \$1,318 | \$47 | \$1,365 |
| 42002 California Childrens Services | 3 | 0.029% | \$24 | - | \$24 | \$1 | \$25 |
| 42004 Environmental Health | 35 | 0.341% | \$280 | - | \$280 | \$10 | \$290 |
| 42006 Animal Control Services | 83 | 0.809% | \$663 | - | \$663 | \$24 | \$687 |
| 42007 RUHS- Ambulatory Care | 33 | 0.322% | \$264 | - | \$264 | \$9 | \$273 |
| 43002 Med Indigent Services Program | 3 | 0.029% | \$24 | - | \$24 | \$1 | \$25 |
| 43003 Correctional Health Systems | 2 | 0.020% | \$16 | - | \$16 | \$1 | \$17 |
| 65730-51001 DPSS Administration | 559 | 5.452% | \$4,467 | - | \$4,467 | \$159 | \$4,626 |
| 54001 Veterans Services | 1 | 0.010% | \$8 | - | \$8 | - | \$8 |
| 72005 EDA-Project Management | 2 | 0.020% | \$16 | - | \$16 | \$1 | \$17 |
| 30100-72008 EDA-Capital Projects | 2 | 0.020% | \$16 | - | \$16 | \$1 | \$17 |
| 45500-74001 Information Technology | 1,238 | 12.073% | \$9,892 | - | \$9,892 | \$353 | \$10,245 |
| 00 All Other | 3 | 0.029% | \$24 | - | \$24 | \$1 | \$25 |
| Subtotals | 10,254 | 100.000% | \$81,934 | - | \$81,934 | \$2,920 | \$84,854 |
| Direct Billed | | | | | | - | - |
| Total Full Functional Cost | | | | | \$81,934 | | \$84,854 |

Allocation Basis: Number of capital 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 | 2,555 | 0.227% | \$4,999 | - | \$4,999 | - | \$4,999 |
| 13001 Auditor-Controller | 16,493 | 1.468% | \$32,270 | - | \$32,270 | - | \$32,270 |
| 13002 Audits and Specialized Accounting | 507 | 0.045% | \$992 | - | \$992 | \$36 | \$1,028 |
| 13003 Payroll | 925 | 0.082% | \$1,810 | - | \$1,810 | \$66 | \$1,876 |
| 15001 County Counsel | 8,395 | 0.747% | \$16,426 | - | \$16,426 | \$595 | \$17,021 |
| 11301 Human Resources | 4,018 | 0.358% | \$7,862 | - | \$7,862 | \$285 | \$8,147 |
| 73001 Purchasing | 1,588 | 0.141% | \$3,107 | - | \$3,107 | \$113 | \$3,220 |
| 72001 EDA FM - Admin | 5,664 | 0.504% | \$11,082 | - | \$11,082 | \$402 | \$11,484 |
| 72006 EDA Energy | 12,700 | 1.131% | \$24,849 | - | \$24,849 | \$901 | \$25,750 |
| 72007 EDA Parking | 4,417 | 0.393% | \$8,642 | - | \$8,642 | \$313 | \$8,955 |
| 10001 Board of Supervisors | 2,968 | 0.264% | \$5,807 | - | \$5,807 | \$211 | \$6,018 |
| 10002 Assessment Appeals Board | 793 | 0.071% | \$1,552 | - | \$1,552 | \$56 | \$1,608 |
| 30000-11003 Cont & Land Acq-ACO | 36 | 0.003% | \$70 | - | \$70 | \$3 | \$73 |
| 35000-11004 Pension Obligation | 4 | 0.000% | \$8 | - | \$8 | - | \$8 |
| 11009 Contrib To Trial Court Funding | 1,250 | 0.111% | \$2,446 | - | \$2,446 | \$89 | \$2,535 |
| 11010 Contribution to Other Funds | 303 | 0.027% | \$593 | - | \$593 | \$21 | \$614 |
| 11011 Contribution to Com | 4 | 0.000% | \$8 | - | \$8 | - | \$8 |
| 11014 County Contrib to Hlth & MH | 140 | 0.012% | \$274 | - | \$274 | \$10 | \$284 |
| 11017 Domestic Violence | 8 | 0.001% | \$16 | - | \$16 | \$1 | \$17 |
| 11021 Interest on Trans & Teeter | 85 | 0.008% | \$166 | - | \$166 | \$6 | \$172 |
| 11022 Lease-Purchase Long Term | 8 | 0.001% | \$16 | - | \$16 | \$1 | \$17 |
| 11029 Legislative-Admin Support | 247 | 0.022% | \$483 | - | \$483 | \$18 | \$501 |
| 11030 Leased Court Facilities | 4 | 0.000% | \$8 | - | \$8 | - | \$8 |
| 11033 Confidential Court Orders | 34 | 0.003% | \$67 | - | \$67 | \$2 | \$69 |
| 37050-11034 Teeter Debt Service | 76 | 0.007% | \$149 | - | \$149 | \$5 | \$154 |
| 30500-11035 Mitigation Project Operation | 434 | 0.039% | \$849 | - | \$849 | \$31 | \$880 |
| 22450-11036 Wc-Mshcp | 116 | 0.010% | \$227 | - | \$227 | \$8 | \$235 |
| 30500-11037 Devel. Impact Fee Op Org | 1,478 | 0.132% | \$2,892 | - | \$2,892 | \$105 | \$2,997 |

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 |
|--|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|---------|
| 11038 EO Subfund Operations | 313 | 0.028% | \$612 | - | \$612 | \$22 | \$634 |
| 11039 Court Facilities | 168 | 0.015% | \$329 | - | \$329 | \$12 | \$341 |
| 35000-11040 Pension Obligation Bonds | 460 | 0.041% | \$900 | - | \$900 | \$33 | \$933 |
| 30700-11042 Cap Imp Prg-Capital Projects | 330 | 0.029% | \$646 | - | \$646 | \$23 | \$669 |
| 11043 Court Reporting Transcripts | 236 | 0.021% | \$462 | - | \$462 | \$17 | \$479 |
| 11044 Grand Jury Admin | 472 | 0.042% | \$924 | - | \$924 | \$33 | \$957 |
| 11050 Natl Pollutant Dschrg Elim Sys | 289 | 0.026% | \$565 | - | \$565 | \$20 | \$585 |
| 30120-11051 Tobacco Settlement | 58 | 0.005% | \$113 | - | \$113 | \$4 | \$117 |
| 11060 Riv Co Low Income Health Prog | 16 | 0.001% | \$31 | - | \$31 | \$1 | \$32 |
| 11099 Indigent Defense | 191 | 0.017% | \$374 | - | \$374 | \$14 | \$388 |
| 22000-11303 Air Quality Division | 1,055 | 0.094% | \$2,064 | - | \$2,064 | \$75 | \$2,139 |
| 45860-11306 Delta Dental PPO | 135 | 0.012% | \$264 | - | \$264 | \$10 | \$274 |
| 46020-11307 Property Insurance | 333 | 0.030% | \$652 | - | \$652 | \$24 | \$676 |
| 46100-11308 Workers Compensation | 4,650 | 0.414% | \$9,098 | - | \$9,098 | \$330 | \$9,428 |
| 46000-11309 Malpractice Insurance | 511 | 0.045% | \$1,000 | - | \$1,000 | \$36 | \$1,036 |
| 45960-11310 Liability Insurance | 1,713 | 0.153% | \$3,352 | - | \$3,352 | \$122 | \$3,474 |
| 46080-11311 Unemployment Insurance | 109 | 0.010% | \$213 | - | \$213 | \$8 | \$221 |
| 46060-11312 STD Disability Insurance | 99 | 0.009% | \$194 | - | \$194 | \$7 | \$201 |
| 46040-11313 Safety Loss Control | 751 | 0.067% | \$1,469 | - | \$1,469 | \$53 | \$1,522 |
| 11314 LTD Insurance ISF | 17 | 0.002% | \$33 | - | \$33 | \$1 | \$34 |
| 47000-11318 Temporary Assistance | 1,609 | 0.143% | \$3,148 | - | \$3,148 | \$114 | \$3,262 |
| 45800-11320 Exclusive Provider Option | 1,503 | 0.134% | \$2,941 | - | \$2,941 | \$107 | \$3,048 |
| 50000-11321 Internal Service Fund | 107 | 0.010% | \$209 | - | \$209 | \$8 | \$217 |
| 46100-11322 Employee Assistance Services | 699 | 0.062% | \$1,368 | - | \$1,368 | \$50 | \$1,418 |
| 11324 United Concordia Preferred | 4 | 0.000% | \$8 | - | \$8 | - | \$8 |
| 45920-11325 Local Advantage Blythe Dental | 88 | 0.008% | \$172 | - | \$172 | \$6 | \$178 |
| 45900-11326 Local Advantage Plus Dental | 95 | 0.008% | \$186 | - | \$186 | \$7 | \$193 |
| 11328 Freedom Dental Plan | 4 | 0.000% | \$8 | - | \$8 | - | \$8 |
| 46120-11329 Occupational Health & Wellness | 870 | 0.077% | \$1,702 | - | \$1,702 | \$62 | \$1,764 |
| 46100-11330 Culture of Health | 378 | 0.034% | \$740 | - | \$740 | \$27 | \$767 |

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 |
|---|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|----------|
| 22050-11501 CFD Assessment Dist Admin | 467 | 0.042% | \$914 | - | \$914 | \$33 | \$947 |
| 12001 Assessor | 5,146 | 0.458% | \$10,069 | - | \$10,069 | \$365 | \$10,434 |
| 12002 County Clerk-Recorder | 12,857 | 1.145% | \$25,156 | - | \$25,156 | \$912 | \$26,068 |
| 45100-12003 Records Mgmt & Archives Program | 1,487 | 0.132% | \$2,909 | - | \$2,909 | \$105 | \$3,014 |
| 33600-12004 CREST | 1,220 | 0.109% | \$2,387 | - | \$2,387 | \$87 | \$2,474 |
| 14001 Treasurer-Tax Collector | 3,140 | 0.280% | \$6,144 | - | \$6,144 | \$223 | \$6,367 |
| 17001 Registrar of Voters | 6,583 | 0.586% | \$12,880 | - | \$12,880 | \$467 | \$13,347 |
| 21100-19001 AgencyAdministration | 4,844 | 0.431% | \$9,478 | - | \$9,478 | \$344 | \$9,822 |
| 21350-19002 HUD-CDBG Home Grants | 3,852 | 0.343% | \$7,537 | - | \$7,537 | \$273 | \$7,810 |
| 21550-19003 Workforce Development | 2,879 | 0.256% | \$5,633 | - | \$5,633 | \$204 | \$5,837 |
| 40600-19004 Housing Authority (County) | 1,153 | 0.103% | \$2,256 | - | \$2,256 | \$82 | \$2,338 |
| 21100-19005 Single Family Revenue Bond | 635 | 0.057% | \$1,242 | - | \$1,242 | \$45 | \$1,287 |
| 21250-19006 Home Grant Program | 546 | 0.049% | \$1,068 | - | \$1,068 | \$39 | \$1,107 |
| 21200-19007 EDA/County Free Library | 5,262 | 0.468% | \$10,296 | - | \$10,296 | \$373 | \$10,669 |
| 21140-19008 EDA/Community Centers | 52 | 0.005% | \$102 | - | \$102 | \$4 | \$106 |
| 60045-19009 Successor Agency to the RDA | 1,156 | 0.103% | \$2,262 | - | \$2,262 | \$82 | \$2,344 |
| 19010 Economic Development | 2,887 | 0.257% | \$5,649 | - | \$5,649 | \$205 | \$5,854 |
| 22100-19107 County Airports | 2,964 | 0.264% | \$5,799 | - | \$5,799 | \$210 | \$6,009 |
| 22200-19201 Fair And National Date Fest | 1,515 | 0.135% | \$2,964 | - | \$2,964 | \$107 | \$3,071 |
| 19301 Edward Dean Museum | 1,078 | 0.096% | \$2,109 | - | \$2,109 | \$76 | \$2,185 |
| 20001 Emergency Management | 7,993 | 0.712% | \$15,639 | - | \$15,639 | \$567 | \$16,206 |
| 22001 District Attorney | 6,841 | 0.609% | \$13,385 | - | \$13,385 | \$485 | \$13,870 |
| 22002 District Attorney Forensic | 97 | 0.009% | \$190 | - | \$190 | \$7 | \$197 |
| 23001 Riv Co Dep of Child Supt Svcs | 3,713 | 0.331% | \$7,265 | - | \$7,265 | \$263 | \$7,528 |
| 24001 Public Defender | 2,530 | 0.225% | \$4,950 | - | \$4,950 | \$179 | \$5,129 |
| 25001 Sheriff Administration | 2,979 | 0.265% | \$5,829 | - | \$5,829 | \$211 | \$6,040 |
| 25002 Sheriff Support | 9,964 | 0.887% | \$19,496 | - | \$19,496 | \$707 | \$20,203 |
| 25003 Sheriff Patrol | 41,253 | 3.673% | \$80,716 | - | \$80,716 | \$2,926 | \$83,642 |
| 25004 Sheriff Corrections | 18,116 | 1.613% | \$35,446 | - | \$35,446 | \$1,285 | \$36,731 |
| 25005 Sheriff Court Services | 4,000 | 0.356% | \$7,826 | - | \$7,826 | \$284 | \$8,110 |

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 |
|---|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|----------|
| 25006 CAC Security | 828 | 0.074% | \$1,620 | - | \$1,620 | \$59 | \$1,679 |
| 25007 Ben Clark Training Center | 5,478 | 0.488% | \$10,718 | - | \$10,718 | \$389 | \$11,107 |
| 25010 Sheriff Coroner | 2,170 | 0.193% | \$4,246 | - | \$4,246 | \$154 | \$4,400 |
| 25011 Sheriff -Public Administrator | 930 | 0.083% | \$1,820 | - | \$1,820 | \$66 | \$1,886 |
| 22250-25051 Sheriff Cal-ID | 1,500 | 0.134% | \$2,935 | - | \$2,935 | \$106 | \$3,041 |
| 22250-25052 Sheriff Cal-DNA | 68 | 0.006% | \$133 | - | \$133 | \$5 | \$138 |
| 22250-25053 Sheriff Cal-Photo | 60 | 0.005% | \$117 | - | \$117 | \$4 | \$121 |
| 37200-26001 Juvenile Hall | 7,797 | 0.694% | \$15,256 | - | \$15,256 | \$553 | \$15,809 |
| 26002 Probation | 19,343 | 1.722% | \$37,847 | - | \$37,847 | \$1,372 | \$39,219 |
| 26004 Court Placement Care | 103 | 0.009% | \$202 | - | \$202 | \$7 | \$209 |
| 26007 Administration & Support | 2,430 | 0.216% | \$4,755 | - | \$4,755 | \$172 | \$4,927 |
| 30300-27001 Cont & Land Aqu-Fire | 270 | 0.024% | \$528 | - | \$528 | \$19 | \$547 |
| 27002 Fire Protection | 18,009 | 1.603% | \$35,236 | - | \$35,236 | \$1,277 | \$36,513 |
| 27004 Fire Protection-Contract Svc | 2,364 | 0.210% | \$4,625 | - | \$4,625 | \$168 | \$4,793 |
| 28001 Agricultural Commisioner | 1,845 | 0.164% | \$3,610 | - | \$3,610 | \$131 | \$3,741 |
| 51215-29001 Local Agency Formation Comm | 342 | 0.030% | \$669 | - | \$669 | \$24 | \$693 |
| 20200-31002 TLMA Administrative Services | 4,548 | 0.405% | \$8,899 | - | \$8,899 | \$323 | \$9,222 |
| 20200-31003 Consolidated Counter Services | 3,778 | 0.336% | \$7,392 | - | \$7,392 | \$268 | \$7,660 |
| 20200-31005 Environmental Programs | 360 | 0.032% | \$704 | - | \$704 | \$26 | \$730 |
| 20250-31101 Building & Safety | 5,344 | 0.476% | \$10,456 | - | \$10,456 | \$379 | \$10,835 |
| 31201 Planning | 7,094 | 0.632% | \$13,880 | - | \$13,880 | \$503 | \$14,383 |
| 20000-31301 Transportation | 24,496 | 2.181% | \$47,929 | - | \$47,929 | \$1,738 | \$49,667 |
| 20260-31302 Surveyor | 2,413 | 0.215% | \$4,721 | - | \$4,721 | \$171 | \$4,892 |
| 22400-31304 Supervisorial Dist No 4 | 216 | 0.019% | \$423 | - | \$423 | \$15 | \$438 |
| 20000-31305 Transportation Const Projects | 7,255 | 0.646% | \$14,195 | - | \$14,195 | \$515 | \$14,710 |
| 20000-31307 Transportation Equipment | 4,254 | 0.379% | \$8,323 | - | \$8,323 | \$302 | \$8,625 |
| 22650-31308 TLMA ALUC | 912 | 0.081% | \$1,784 | - | \$1,784 | \$65 | \$1,849 |
| 31401 Code Enforcement | 4,109 | 0.366% | \$8,040 | - | \$8,040 | \$291 | \$8,331 |
| 41001 MH-Public Guardian | 1,114 | 0.099% | \$2,180 | - | \$2,180 | \$79 | \$2,259 |
| 41002 RUHS- Behavioral Health Treatment | 24,460 | 2.178% | \$47,858 | - | \$47,858 | \$1,735 | \$49,593 |

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Detail Allocations - General Acctg (continued)

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|---|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|-----------|
| 41003 Detention | 1,555 | 0.138% | \$3,043 | - | \$3,043 | \$110 | \$3,153 |
| 41004 MH Administration | 4,383 | 0.390% | \$8,576 | - | \$8,576 | \$311 | \$8,887 |
| 41005 Mental Health Substance Abuse | 3,024 | 0.269% | \$5,917 | - | \$5,917 | \$214 | \$6,131 |
| 42001 RUHS- Public Health | 52,555 | 4.679% | \$102,829 | - | \$102,829 | \$3,728 | \$106,557 |
| 42002 California Childrens Services | 2,390 | 0.213% | \$4,676 | - | \$4,676 | \$170 | \$4,846 |
| 42004 Environmental Health | 7,419 | 0.661% | \$14,516 | - | \$14,516 | \$526 | \$15,042 |
| 42006 Animal Control Services | 19,445 | 1.731% | \$38,046 | - | \$38,046 | \$1,379 | \$39,425 |
| 42007 RUHS- Ambulatory Care | 31,351 | 2.791% | \$61,341 | - | \$61,341 | \$2,224 | \$63,565 |
| 40050-43001 RUHS - Medical Center | 286,812 | 25.535% | \$561,177 | - | \$561,177 | \$20,344 | \$581,521 |
| 43002 Med Indigent Services Program | 1,093 | 0.097% | \$2,139 | - | \$2,139 | \$78 | \$2,217 |
| 43003 Correctional Health Systems | 2,335 | 0.208% | \$4,569 | - | \$4,569 | \$166 | \$4,735 |
| 40200-45001 Department of Waste Resources | 8,647 | 0.770% | \$16,919 | - | \$16,919 | \$613 | \$17,532 |
| 65730-51001 DPSS Administration | 35,720 | 3.180% | \$69,890 | - | \$69,890 | \$2,534 | \$72,424 |
| 51003 DPSS Categorical Aid | 7,078 | 0.630% | \$13,849 | - | \$13,849 | \$502 | \$14,351 |
| 51004 DPSS Other Aid | 1,979 | 0.176% | \$3,872 | - | \$3,872 | \$140 | \$4,012 |
| 21300-51006 DPSS - Homeless | 239 | 0.021% | \$468 | - | \$468 | \$17 | \$485 |
| 21050-52001 Local Initiative Admin DCA | 1,693 | 0.151% | \$3,313 | - | \$3,313 | \$120 | \$3,433 |
| 21050-52002 DCA-Local Initiative Program | 1,484 | 0.132% | \$2,904 | - | \$2,904 | \$105 | \$3,009 |
| 21050-52003 DCA-Other Programs | 678 | 0.060% | \$1,327 | - | \$1,327 | \$48 | \$1,375 |
| 21450-53001 Office of Aging-Title III | 11,309 | 1.007% | \$22,127 | - | \$22,127 | \$802 | \$22,929 |
| 54001 Veterans Services | 838 | 0.075% | \$1,640 | - | \$1,640 | \$59 | \$1,699 |
| 63001 Cooperative Extension | 778 | 0.069% | \$1,522 | - | \$1,522 | \$55 | \$1,577 |
| 47200-72002 EDA-Custodial Services | 13,696 | 1.219% | \$26,798 | - | \$26,798 | \$971 | \$27,769 |
| 47210-72003 EDA-Maintenance Services | 25,787 | 2.296% | \$50,455 | - | \$50,455 | \$1,829 | \$52,284 |
| 47220-72004 EDA-Real Estate | 15,852 | 1.411% | \$31,016 | - | \$31,016 | \$1,124 | \$32,140 |
| 72005 EDA-Project Management | 7,509 | 0.669% | \$14,692 | - | \$14,692 | \$533 | \$15,225 |
| 30100-72008 EDA-Capital Projects | 8,537 | 0.760% | \$16,704 | - | \$16,704 | \$606 | \$17,310 |
| 45600-73003 Printing Services | 1,385 | 0.123% | \$2,710 | - | \$2,710 | \$98 | \$2,808 |
| 45700-73004 Supply Services | 1,315 | 0.117% | \$2,573 | - | \$2,573 | \$93 | \$2,666 |
| 45300-73005 Fleet Services | 5,710 | 0.508% | \$11,172 | - | \$11,172 | \$405 | \$11,577 |

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 |
|--|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|-------------|
| 45620-73006 Central Mail Services | 776 | 0.069% | \$1,518 | - | \$1,518 | \$55 | \$1,573 |
| 22300-73007 AB2766 Air Quality | 29 | 0.003% | \$57 | - | \$57 | \$2 | \$59 |
| 45500-74001 Information Technology | 55,044 | 4.901% | \$107,699 | - | \$107,699 | \$3,904 | \$111,603 |
| 74005 Business Systems Tech Architct | 12 | 0.001% | \$23 | - | \$23 | \$1 | \$24 |
| 45520-74006 RCIT Communications Solutions | 9,781 | 0.871% | \$19,138 | - | \$19,138 | \$694 | \$19,832 |
| 22570-74009 RCIT Geographical Info System | 2,228 | 0.198% | \$4,359 | - | \$4,359 | \$158 | \$4,517 |
| 25400-931104 Regnl Parks & Open-Space Dist | 23,657 | 2.106% | \$46,287 | (\$2,280) | \$44,007 | \$1,678 | \$45,685 |
| 51220-933201 Riverside County Trans Comm | 350 | 0.031% | \$685 | - | \$685 | \$25 | \$710 |
| 25800-938001 RCCFC - Agency | 1,792 | 0.160% | \$3,506 | - | \$3,506 | \$127 | \$3,633 |
| 40250-943001 WRMD Operations | 118 | 0.011% | \$231 | - | \$231 | \$8 | \$239 |
| 15100-947200 Flood Cont Dist Admin | 35,476 | 3.158% | \$69,412 | - | \$69,412 | \$2,516 | \$71,928 |
| 51360-960001 Law Library | 522 | 0.046% | \$1,021 | - | \$1,021 | \$37 | \$1,058 |
| 900101-915301 Various CSAs | 10,592 | 0.943% | \$20,724 | - | \$20,724 | \$751 | \$21,475 |
| 00 All Other | 26,639 | 2.372% | \$52,122 | - | \$52,122 | \$1,890 | \$54,012 |
| 2nd Alloc Remains | - | - | - | - | - | \$2 | \$2 |
| Subtotals | 1,123,224 | 100.000% | \$2,197,702 | (\$2,280) | \$2,195,422 | \$78,322 | \$2,273,744 |
| Direct Billed | | | | | \$2,280 | | \$2,280 |
| Total Full Functional Cost | | | | | \$2,197,702 | | \$2,276,024 |

Allocation Basis: # of Journal Lines per department

County of Riverside
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Schedule 4.6.5

Detail Allocations - Internal Audit Support

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|---|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|-----------|
| 13002 Audits and Specialized Accounting | 100 | 100.000% | \$154,926 | - | \$154,926 | \$5,521 | \$160,447 |
| Subtotals | 100 | 100.000% | \$154,926 | - | \$154,926 | \$5,521 | \$160,448 |
| Direct Billed | | | | | | - | - |
| Total Full Functional Cost | | | | | \$154,926 | | \$160,448 |

Allocation Basis: Direct Identified

County of Riverside
OMB A-87 Cost Allocation Plan

13001 Auditor-Controller
Schedule 4.6.6

Detail Allocations - Specialized Acctg Supt

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|---|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|-------------|
| 13002 Audits and Specialized Accounting | 100 | 100.000% | \$81,896 | (\$277,133) | (\$195,237) | \$2,885 | (\$192,352) |
| Subtotals | 100 | 100.000% | \$81,896 | (\$277,133) | (\$195,237) | \$2,885 | (\$192,352) |
| Direct Billed | | | | | \$277,133 | | \$277,133 |
| Total Full Functional Cost | | | | | \$81,896 | | \$84,781 |

Allocation Basis: Direct Identified

County of Riverside
OMB A-87 Cost Allocation Plan

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% | \$374,402 | (\$554,245) | (\$179,843) | \$13,343 | (\$166,500) |
| Subtotals | 100 | 100.000% | \$374,402 | (\$554,245) | (\$179,843) | \$13,343 | (\$166,499) |
| Direct Billed | | | | | \$554,245 | | \$554,245 |
| Total Full Functional Cost | | | | | \$374,402 | | \$387,746 |

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 |
|---|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|-----------|
| 11001 County Executive Office | 5,870 | 4.448% | \$5,110 | (\$5,870) | (\$760) | - | (\$760) |
| 47000-11318 Temporary Assistance | 21,000 | 15.914% | \$18,281 | (\$21,000) | (\$2,719) | \$681 | (\$2,038) |
| 14001 Treasurer-Tax Collector | - | - | - | (\$4,700) | (\$4,700) | - | (\$4,700) |
| 21550-19003 Workforce Development | 7,676 | 5.817% | \$6,682 | - | \$6,682 | \$249 | \$6,931 |
| 40050-43001 RUHS - Medical Center | 42,500 | 32.207% | \$36,997 | (\$42,500) | (\$5,503) | \$1,379 | (\$4,124) |
| 40200-45001 Department of Waste Resources | 14,425 | 10.931% | \$12,557 | (\$14,425) | (\$1,868) | \$468 | (\$1,400) |
| 21050-52002 DCA-Local Initiative Program | 10,792 | 8.178% | \$9,395 | - | \$9,395 | \$350 | \$9,745 |
| 21450-53001 Office of Aging-Title III | 46 | 0.035% | \$40 | - | \$40 | \$1 | \$41 |
| 51470-937001 Van Horn Regional Treatment | 6,070 | 4.600% | \$5,284 | (\$6,070) | (\$786) | \$197 | (\$589) |
| 00 All Other | 23,580 | 17.869% | \$20,527 | (\$23,580) | (\$3,053) | \$765 | (\$2,288) |
| 2nd Alloc Remains | - | - | - | - | - | \$2 | \$2 |
| Subtotals | 131,959 | 100.000% | \$114,873 | (\$118,145) | (\$3,272) | \$4,092 | \$820 |
| Direct Billed | | | | | \$118,145 | | \$118,145 |
| Total Full Functional Cost | | | | | \$114,873 | | \$118,965 |

Allocation Basis: Direct Identified

County of Riverside
OMB A-87 Cost Allocation Plan

13001 Auditor-Controller
Schedule 4.6.9

Detail Allocations - DPSS Administration

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|-----------------------------------|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|-----------|
| 65730-51001 DPSS Administration | 100 | 100.000% | \$167,011 | (\$165,000) | \$2,011 | \$5,951 | \$7,962 |
| Subtotals | 100 | 100.000% | \$167,011 | (\$165,000) | \$2,011 | \$5,951 | \$7,963 |
| Direct Billed | | | | | \$165,000 | | \$165,000 |
| Total Full Functional Cost | | | | | \$167,011 | | \$172,963 |

Allocation Basis: Direct Cost of Service

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 | Capital Asset | General Acctg | Internal Audit Support | Specialized Acctg Supt |
|---|-----------------|-----------------------|------------------|---------------|------------------|---------------------------|---------------------------|
| 11001 County Executive Office | \$4,981 | \$236 | \$490 | \$16 | \$4,999 | - | - |
| 13001 Auditor-Controller | \$125,580 | \$247 | \$92,974 | \$88 | \$32,270 | - | - |
| 13002 Audits and Specialized Accounting | (\$30,825) | \$52 | - | - | \$1,028 | \$160,447 | (\$192,352) |
| 13003 Payroll | (\$164,515) | \$84 | - | \$25 | \$1,876 | - | - |
| 15001 County Counsel | \$20,790 | \$436 | \$3,268 | \$66 | \$17,021 | - | - |
| 11301 Human Resources | \$12,213 | \$780 | \$3,236 | \$50 | \$8,147 | - | - |
| 73001 Purchasing | \$4,277 | \$127 | \$912 | \$17 | \$3,220 | - | - |
| 72001 EDA FM - Admin | \$13,738 | \$171 | \$1,950 | \$133 | \$11,484 | - | - |
| 72006 EDA Energy | \$71,484 | \$961 | \$44,765 | \$8 | \$25,750 | - | - |
| 72007 EDA Parking | \$10,012 | \$66 | \$983 | \$8 | \$8,955 | - | - |
| Subtotal for CSD | \$67,734 | \$3,160 | \$148,578 | \$411 | \$114,750 | \$160,447 | (\$192,352) |
| 10001 Board of Supervisors | \$11,129 | \$269 | \$4,751 | \$91 | \$6,018 | - | - |
| 10002 Assessment Appeals Board | \$2,509 | \$33 | \$828 | \$41 | \$1,608 | - | - |
| 30000-11003 Cont & Land Acq-ACO | \$84 | - | \$11 | - | \$73 | - | - |
| 35000-11004 Pension Obligation | \$8 | - | - | - | \$8 | - | - |
| 11009 Contrib To Trial Court Funding | \$2,549 | \$0 | \$14 | - | \$2,535 | - | - |
| 11010 Contribution to Other Funds | \$646 | \$0 | \$32 | - | \$614 | - | - |
| 11011 Contribution to Com | \$8 | - | - | - | \$8 | - | - |
| 11014 County Contrib to Hlth & MH | \$284 | \$0 | - | - | \$284 | - | - |
| 11017 Domestic Violence | \$17 | - | - | - | \$17 | - | - |
| 11021 Interest on Trans & Teeter | \$175 | \$2 | - | - | \$172 | - | - |
| 11022 Lease-Purchase Long Term | \$17 | - | - | - | \$17 | - | - |
| 11029 Legislative-Admin Support | \$1,136 | \$112 | \$522 | - | \$501 | - | - |
| 11030 Leased Court Facilities | \$8 | - | - | - | \$8 | - | - |
| 11033 Confidential Court Orders | \$111 | \$8 | \$34 | - | \$69 | - | - |
| 37050-11034 Teeter Debt Service | \$160 | - | \$7 | - | \$154 | - | - |

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 | Capital Asset | General Acctg | Internal Audit Support | Specialized Acctg Supt |
|---|-----------|-----------------------|---------------|---------------|---------------|---------------------------|---------------------------|
| 30500-11035 Mitigation Project Operation | \$880 | - | - | - | \$880 | - | - |
| 22450-11036 Wc-Mshcp | \$348 | \$111 | \$2 | - | \$235 | - | - |
| 30500-11037 Devel. Impact Fee Op Org | \$3,026 | \$8 | \$21 | - | \$2,997 | - | - |
| 11038 EO Subfund Operations | \$690 | \$12 | \$44 | - | \$634 | - | - |
| 11039 Court Facilities | \$702 | \$59 | \$302 | - | \$341 | - | - |
| 35000-11040 Pension Obligation Bonds | \$1,044 | \$111 | - | - | \$933 | - | - |
| 30700-11042 Cap Imp Prg-Capital Projects | \$675 | - | \$7 | - | \$669 | - | - |
| 11043 Court Reporting Transcripts | \$2,325 | \$40 | \$1,806 | - | \$479 | - | - |
| 11044 Grand Jury Admin | \$2,766 | \$16 | \$1,794 | - | \$957 | - | - |
| 11050 Natl Pollutant Dschrg Elim Sys | \$654 | \$26 | \$42 | - | \$585 | - | - |
| 30120-11051 Tobacco Settlement | \$117 | - | - | - | \$117 | - | - |
| 11060 Riv Co Low Income Health Prog | \$32 | - | - | - | \$32 | - | - |
| 11099 Indigent Defense | \$1,681 | \$340 | \$953 | - | \$388 | - | - |
| 22000-11303 Air Quality Division | \$2,373 | \$16 | \$218 | - | \$2,139 | - | - |
| 45860-11306 Delta Dental PPO | \$557 | \$17 | \$266 | - | \$274 | - | - |
| 46020-11307 Property Insurance | \$904 | \$218 | \$11 | - | \$676 | - | - |
| 46100-11308 Workers Compensation | \$101,544 | \$265 | \$91,851 | - | \$9,428 | - | - |
| 46000-11309 Malpractice Insurance | \$1,971 | \$90 | \$845 | - | \$1,036 | - | - |
| 45960-11310 Liability Insurance | \$13,812 | \$360 | \$9,978 | - | \$3,474 | - | - |
| 46080-11311 Unemployment Insurance | \$274 | \$5 | \$48 | - | \$221 | - | - |
| 46060-11312 STD Disability Insurance | \$276 | \$11 | \$64 | - | \$201 | - | - |
| 46040-11313 Safety Loss Control | \$1,967 | \$69 | \$376 | - | \$1,522 | - | - |
| 11314 LTD Insurance ISF | \$184 | - | \$149 | - | \$34 | - | - |
| 47000-11318 Temporary Assistance | \$1,902 | \$156 | \$522 | - | \$3,262 | - | - |
| 45800-11320 Exclusive Provider Option | \$42,005 | \$563 | \$38,395 | - | \$3,048 | - | - |
| 50000-11321 Internal Service Fund | \$249 | - | \$32 | - | \$217 | - | - |
| 46100-11322 Employee Assistance Services | \$1,852 | \$45 | \$389 | - | \$1,418 | - | - |
| 11324 United Concordia Preferred | \$8 | - | - | - | \$8 | - | - |
| 45920-11325 Local Advantage Blythe Dental | \$265 | \$0 | \$87 | - | \$178 | - | - |
| 45900-11326 Local Advantage Plus Dental | \$305 | \$2 | \$110 | - | \$193 | - | - |

County of Riverside
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13001 Auditor-Controller
Schedule 4.7

Summary of Allocated Costs (continued)

| Department | Total | Budget Preparation | Claims & Disb | Capital Asset | General Acctg | Internal Audit Support | Specialized Acctg Supt |
|---|----------|-----------------------|---------------|---------------|---------------|---------------------------|---------------------------|
| 11328 Freedom Dental Plan | \$8 | - | - | - | \$8 | - | - |
| 46120-11329 Occupational Health & Wellness | \$2,650 | \$115 | \$770 | - | \$1,764 | - | - |
| 46100-11330 Culture of Health | \$1,031 | \$26 | \$239 | - | \$767 | - | - |
| 22050-11501 CFD Assessment Dist Admin | \$1,026 | \$23 | \$57 | - | \$947 | - | - |
| 12001 Assessor | \$15,486 | \$892 | \$3,183 | \$977 | \$10,434 | - | - |
| 12002 County Clerk-Recorder | \$35,908 | \$568 | \$7,567 | \$1,705 | \$26,068 | - | - |
| 45100-12003 Records Mgmt & Archives Program | \$4,218 | \$55 | \$1,149 | - | \$3,014 | - | - |
| 33600-12004 CREST | \$3,464 | \$187 | \$802 | - | \$2,474 | - | - |
| 14001 Treasurer-Tax Collector | \$26,676 | \$434 | \$24,195 | \$381 | \$6,367 | - | - |
| 17001 Registrar of Voters | \$17,292 | \$357 | \$3,149 | \$438 | \$13,347 | - | - |
| 21100-19001 AgencyAdministration | \$10,800 | \$133 | \$845 | - | \$9,822 | - | - |
| 21350-19002 HUD-CDBG Home Grants | \$9,475 | \$70 | \$1,595 | - | \$7,810 | - | - |
| 21550-19003 Workforce Development | \$18,636 | \$492 | \$5,376 | - | \$5,837 | - | - |
| 40600-19004 Housing Authority (County) | \$2,734 | \$387 | \$9 | - | \$2,338 | - | - |
| 21100-19005 Single Family Revenue Bond | \$1,927 | \$23 | \$617 | - | \$1,287 | - | - |
| 21250-19006 Home Grant Program | \$1,651 | \$12 | \$532 | - | \$1,107 | - | - |
| 21200-19007 EDA/County Free Library | \$13,087 | \$198 | \$2,220 | - | \$10,669 | - | - |
| 21140-19008 EDA/Community Centers | \$110 | - | \$4 | - | \$106 | - | - |
| 60045-19009 Successor Agency to the RDA | \$2,771 | \$42 | \$385 | - | \$2,344 | - | - |
| 19010 Economic Development | \$7,615 | \$144 | \$1,618 | - | \$5,854 | - | - |
| 22100-19107 County Airports | \$9,503 | \$88 | \$3,405 | - | \$6,009 | - | - |
| 22200-19201 Fair And National Date Fest | \$5,786 | \$123 | \$2,592 | - | \$3,071 | - | - |
| 19301 Edward Dean Museum | \$2,716 | \$11 | \$520 | - | \$2,185 | - | - |
| 20001 Emergency Management | \$19,528 | \$544 | \$2,001 | \$778 | \$16,206 | - | - |
| 22001 District Attorney | \$34,728 | \$3,873 | \$15,247 | \$1,738 | \$13,870 | - | - |
| 22002 District Attorney Forensic | \$610 | \$17 | \$397 | - | \$197 | - | - |
| 23001 Riv Co Dep of Child Supt Svcs | \$12,076 | \$1,155 | \$3,227 | \$166 | \$7,528 | - | - |
| 24001 Public Defender | \$11,497 | \$1,285 | \$4,909 | \$174 | \$5,129 | - | - |
| 25001 Sheriff Administration | \$9,323 | \$433 | \$2,651 | \$199 | \$6,040 | - | - |
| 25002 Sheriff Support | \$53,435 | \$1,546 | \$9,740 | \$21,947 | \$20,203 | - | - |

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 | Capital Asset | General Acctg | Internal Audit Support | Specialized Acctg Supt |
|---|-----------|-----------------------|---------------|---------------|---------------|---------------------------|---------------------------|
| 25003 Sheriff Patrol | \$154,198 | \$11,221 | \$43,107 | \$16,228 | \$83,642 | - | - |
| 25004 Sheriff Corrections | \$82,897 | \$7,146 | \$31,763 | \$7,258 | \$36,731 | - | - |
| 25005 Sheriff Court Services | \$14,988 | \$1,020 | \$3,971 | \$1,887 | \$8,110 | - | - |
| 25006 CAC Security | \$1,928 | \$28 | \$163 | \$58 | \$1,679 | - | - |
| 25007 Ben Clark Training Center | \$17,578 | \$447 | \$5,543 | \$480 | \$11,107 | - | - |
| 25010 Sheriff Coroner | \$7,499 | \$338 | \$2,562 | \$199 | \$4,400 | - | - |
| 25011 Sheriff -Public Administrator | \$3,487 | \$61 | \$1,524 | \$17 | \$1,886 | - | - |
| 22250-25051 Sheriff Cal-ID | \$4,759 | \$151 | \$1,542 | \$25 | \$3,041 | - | - |
| 22250-25052 Sheriff Cal-DNA | \$148 | \$8 | \$2 | - | \$138 | - | - |
| 22250-25053 Sheriff Cal-Photo | \$155 | \$4 | \$30 | - | \$121 | - | - |
| 37200-26001 Juvenile Hall | \$45,663 | \$1,336 | \$28,130 | \$389 | \$15,809 | - | - |
| 26002 Probation | \$56,974 | \$1,895 | \$14,314 | \$1,547 | \$39,219 | - | - |
| 26004 Court Placement Care | \$692 | \$0 | \$484 | - | \$209 | - | - |
| 26007 Administration & Support | \$7,931 | \$394 | \$2,429 | \$182 | \$4,927 | - | - |
| 30300-27001 Cont & Land Aqu-Fire | \$558 | \$0 | \$11 | - | \$547 | - | - |
| 27002 Fire Protection | \$110,422 | \$3,154 | \$63,530 | \$7,225 | \$36,513 | - | - |
| 27004 Fire Protection-Contract Svc | \$21,670 | \$2,713 | \$14,163 | - | \$4,793 | - | - |
| 28001 Agricultural Commisioner | \$4,658 | \$187 | \$655 | \$75 | \$3,741 | - | - |
| 51215-29001 Local Agency Formation Comm | \$1,164 | \$27 | \$444 | - | \$693 | - | - |
| 20200-31002 TLMA Administrative Services | \$10,245 | \$238 | \$786 | - | \$9,222 | - | - |
| 20200-31003 Consolidated Counter Services | \$18,010 | \$73 | \$10,276 | - | \$7,660 | - | - |
| 20200-31005 Environmental Programs | \$775 | \$22 | \$23 | - | \$730 | - | - |
| 20250-31101 Building & Safety | \$33,641 | \$180 | \$22,626 | - | \$10,835 | - | - |
| 31201 Planning | \$34,892 | \$222 | \$20,222 | \$66 | \$14,383 | - | - |
| 20000-31301 Transportation | \$87,449 | \$1,706 | \$36,075 | - | \$49,667 | - | - |
| 20260-31302 Surveyor | \$5,688 | \$136 | \$660 | - | \$4,892 | - | - |
| 22400-31304 Supervisorial Dist No 4 | \$466 | \$26 | \$2 | - | \$438 | - | - |
| 20000-31305 Transportation Const Projects | \$26,335 | \$5,172 | \$6,453 | - | \$14,710 | - | - |
| 20000-31307 Transportation Equipment | \$22,925 | \$197 | \$14,103 | - | \$8,625 | - | - |
| 22650-31308 TLMA ALUC | \$2,735 | \$15 | \$871 | - | \$1,849 | - | - |

County of Riverside
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13001 Auditor-Controller
Schedule 4.7

Summary of Allocated Costs (continued)

| Department | Total | Budget Preparation | Claims & Disb | Capital Asset | General Acctg | Internal Audit Support | Specialized Acctg Supt |
|---|-----------|-----------------------|---------------|---------------|---------------|---------------------------|---------------------------|
| 31401 Code Enforcement | \$11,722 | \$387 | \$2,938 | \$66 | \$8,331 | - | - |
| 41001 MH-Public Guardian | \$3,816 | \$160 | \$1,356 | \$41 | \$2,259 | - | - |
| 41002 RUHS- Behavioral Health Treatment | \$101,396 | \$4,736 | \$45,809 | \$1,258 | \$49,593 | - | - |
| 41003 Detention | \$4,275 | \$380 | \$718 | \$25 | \$3,153 | - | - |
| 41004 MH Administration | \$15,038 | \$1,148 | \$3,978 | \$1,026 | \$8,887 | - | - |
| 41005 Mental Health Substance Abuse | \$11,942 | \$498 | \$5,173 | \$141 | \$6,131 | - | - |
| 42001 RUHS- Public Health | \$136,121 | \$2,089 | \$26,109 | \$1,365 | \$106,557 | - | - |
| 42002 California Childrens Services | \$7,967 | \$715 | \$2,381 | \$25 | \$4,846 | - | - |
| 42004 Environmental Health | \$21,291 | \$860 | \$5,099 | \$290 | \$15,042 | - | - |
| 42006 Animal Control Services | \$53,050 | \$793 | \$12,144 | \$687 | \$39,425 | - | - |
| 42007 RUHS- Ambulatory Care | \$76,609 | \$1,265 | \$11,506 | \$273 | \$63,565 | - | - |
| 40050-43001 RUHS - Medical Center | \$744,281 | \$15,518 | \$151,365 | - | \$581,521 | - | - |
| 43002 Med Indigent Services Program | \$28,683 | \$87 | \$26,354 | \$25 | \$2,217 | - | - |
| 43003 Correctional Health Systems | \$8,094 | \$1,243 | \$2,099 | \$17 | \$4,735 | - | - |
| 40200-45001 Department of Waste Resources | \$53,745 | \$2,394 | \$35,219 | - | \$17,532 | - | - |
| 65730-51001 DPSS Administration | \$135,130 | \$15,021 | \$35,097 | \$4,626 | \$72,424 | - | - |
| 51003 DPSS Categorical Aid | \$15,886 | - | \$1,536 | - | \$14,351 | - | - |
| 51004 DPSS Other Aid | \$4,133 | - | \$121 | - | \$4,012 | - | - |
| 21300-51006 DPSS - Homeless | \$886 | \$9 | \$392 | - | \$485 | - | - |
| 21050-52001 Local Initiative Admin DCA | \$5,713 | \$64 | \$2,216 | - | \$3,433 | - | - |
| 21050-52002 DCA-Local Initiative Program | \$16,321 | \$91 | \$3,477 | - | \$3,009 | - | - |
| 21050-52003 DCA-Other Programs | \$1,870 | \$14 | \$481 | - | \$1,375 | - | - |
| 21450-53001 Office of Aging-Title III | \$38,746 | \$263 | \$15,513 | - | \$22,929 | - | - |
| 54001 Veterans Services | \$2,182 | \$47 | \$429 | \$8 | \$1,699 | - | - |
| 63001 Cooperative Extension | \$1,997 | \$23 | \$397 | - | \$1,577 | - | - |
| 47200-72002 EDA-Custodial Services | \$29,800 | \$415 | \$1,616 | - | \$27,769 | - | - |
| 47210-72003 EDA-Maintenance Services | \$92,704 | \$783 | \$39,637 | - | \$52,284 | - | - |
| 47220-72004 EDA-Real Estate | \$43,580 | \$2,205 | \$9,235 | - | \$32,140 | - | - |
| 72005 EDA-Project Management | \$16,748 | \$220 | \$1,286 | \$17 | \$15,225 | - | - |
| 30100-72008 EDA-Capital Projects | \$21,137 | - | \$3,811 | \$17 | \$17,310 | - | - |

County of Riverside
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13001 Auditor-Controller
Schedule 4.7

Summary of Allocated Costs (continued)

| Department | Total | Budget Preparation | Claims & Disb | Capital Asset | General Acctg | Internal Audit Support | Specialized Acctg Supt |
|--|----------------------|-----------------------|--------------------|-----------------|--------------------|---------------------------|---------------------------|
| 45600-73003 Printing Services | \$5,818 | \$91 | \$2,919 | - | \$2,808 | - | - |
| 45700-73004 Supply Services | \$6,854 | \$508 | \$3,680 | - | \$2,666 | - | - |
| 45300-73005 Fleet Services | \$36,503 | \$630 | \$24,296 | - | \$11,577 | - | - |
| 45620-73006 Central Mail Services | \$3,761 | \$92 | \$2,095 | - | \$1,573 | - | - |
| 22300-73007 AB2766 Air Quality | \$59 | - | - | - | \$59 | - | - |
| 45500-74001 Information Technology | \$131,377 | \$2,395 | \$7,134 | \$10,245 | \$111,603 | - | - |
| 74004 RCIT Pass Thru | \$321 | \$321 | - | - | - | - | - |
| 74005 Business Systems Tech Architct | \$24 | - | - | - | \$24 | - | - |
| 45520-74006 RCIT Communications Solutions | \$29,076 | \$345 | \$8,899 | - | \$19,832 | - | - |
| 22570-74009 RCIT Geographical Info System | \$4,738 | \$58 | \$163 | - | \$4,517 | - | - |
| 925002 CORAL-General Govt | \$17 | \$17 | - | - | - | - | - |
| 25400-931104 Regnl Parks & Open-Space Dist | \$53,894 | \$691 | \$7,517 | - | \$45,685 | - | - |
| 51220-933201 Riverside County Trans Comm | \$790 | \$0 | \$80 | - | \$710 | - | - |
| 51470-937001 Van Horn Regional Treatment | (\$567) | \$1 | \$21 | - | - | - | - |
| 25800-938001 RCCFC - Agency | \$7,081 | \$705 | \$2,744 | - | \$3,633 | - | - |
| 40250-943001 WRMD Operations | \$239 | - | - | - | \$239 | - | - |
| 15100-947200 Flood Cont Dist Admin | \$94,065 | \$345 | \$21,791 | - | \$71,928 | - | - |
| 51360-960001 Law Library | \$1,781 | \$38 | \$685 | - | \$1,058 | - | - |
| 900101-915301 Various CSAs | \$33,892 | \$239 | \$12,178 | - | \$21,475 | - | - |
| 00 All Other | \$64,933 | \$381 | \$12,803 | \$25 | \$54,012 | - | - |
| 2nd Alloc Remains | \$13 | \$3 | \$6 | - | \$2 | - | - |
| Totals | \$3,567,792 | \$115,760 | \$1,283,056 | \$84,855 | \$2,273,744 | \$160,447 | (\$192,352) |
| Direct Billed | \$1,148,797 | - | \$31,994 | - | \$2,280 | - | \$277,133 |
| Total Full Functional Cost | \$4,716,589 | \$115,760 | \$1,315,050 | \$84,855 | \$2,276,024 | \$160,447 | \$84,781 |
| Less Direct Billed | (\$1,148,797) | - | (\$31,994) | - | (\$2,280) | - | (\$277,133) |
| Less CSD Amounts | (\$67,734) | (\$3,160) | (\$148,578) | (\$411) | (\$114,750) | (\$160,447) | \$192,352 |
| Total Receiving Department Allocation | \$3,500,058 | \$112,600 | \$1,134,477 | \$84,444 | \$2,158,994 | - | - |

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 | \$4,981 | - | (\$760) | - | - |
| 13001 Auditor-Controller | \$125,580 | - | - | - | - |
| 13002 Audits and Specialized Accounting | (\$30,825) | - | - | - | - |
| 13003 Payroll | (\$164,515) | (\$166,500) | - | - | - |
| 15001 County Counsel | \$20,790 | - | - | - | - |
| 11301 Human Resources | \$12,213 | - | - | - | - |
| 73001 Purchasing | \$4,277 | - | - | - | - |
| 72001 EDA FM - Admin | \$13,738 | - | - | - | - |
| 72006 EDA Energy | \$71,484 | - | - | - | - |
| 72007 EDA Parking | \$10,012 | - | - | - | - |
| Subtotal for CSD | \$67,734 | (\$166,500) | (\$760) | - | - |
| 10001 Board of Supervisors | \$11,129 | - | - | - | - |
| 10002 Assessment Appeals Board | \$2,509 | - | - | - | - |
| 30000-11003 Cont & Land Acq-ACO | \$84 | - | - | - | - |
| 35000-11004 Pension Obligation | \$8 | - | - | - | - |
| 11009 Contrib To Trial Court Funding | \$2,549 | - | - | - | - |
| 11010 Contribution to Other Funds | \$646 | - | - | - | - |
| 11011 Contribution to Com | \$8 | - | - | - | - |
| 11014 County Contrib to Hlth & MH | \$284 | - | - | - | - |
| 11017 Domestic Violence | \$17 | - | - | - | - |
| 11021 Interest on Trans & Teeter | \$175 | - | - | - | - |
| 11022 Lease-Purchase Long Term | \$17 | - | - | - | - |
| 11029 Legislative-Admin Support | \$1,136 | - | - | - | - |
| 11030 Leased Court Facilities | \$8 | - | - | - | - |
| 11033 Confidential Court Orders | \$111 | - | - | - | - |
| 37050-11034 Teeter Debt Service | \$160 | - | - | - | - |

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 |
|---|-----------|-----------------------------|----------------|------------------------|------------------------------|
| 30500-11035 Mitigation Project Operation | \$880 | - | - | - | - |
| 22450-11036 Wc-Mshcp | \$348 | - | - | - | - |
| 30500-11037 Devel. Impact Fee Op Org | \$3,026 | - | - | - | - |
| 11038 EO Subfund Operations | \$690 | - | - | - | - |
| 11039 Court Facilities | \$702 | - | - | - | - |
| 35000-11040 Pension Obligation Bonds | \$1,044 | - | - | - | - |
| 30700-11042 Cap Imp Prg-Capital Projects | \$675 | - | - | - | - |
| 11043 Court Reporting Transcripts | \$2,325 | - | - | - | - |
| 11044 Grand Jury Admin | \$2,766 | - | - | - | - |
| 11050 Natl Pollutant Dschrg Elim Sys | \$654 | - | - | - | - |
| 30120-11051 Tobacco Settlement | \$117 | - | - | - | - |
| 11060 Riv Co Low Income Health Prog | \$32 | - | - | - | - |
| 11099 Indigent Defense | \$1,681 | - | - | - | - |
| 22000-11303 Air Quality Division | \$2,373 | - | - | - | - |
| 45860-11306 Delta Dental PPO | \$557 | - | - | - | - |
| 46020-11307 Property Insurance | \$904 | - | - | - | - |
| 46100-11308 Workers Compensation | \$101,544 | - | - | - | - |
| 46000-11309 Malpractice Insurance | \$1,971 | - | - | - | - |
| 45960-11310 Liability Insurance | \$13,812 | - | - | - | - |
| 46080-11311 Unemployment Insurance | \$274 | - | - | - | - |
| 46060-11312 STD Disability Insurance | \$276 | - | - | - | - |
| 46040-11313 Safety Loss Control | \$1,967 | - | - | - | - |
| 11314 LTD Insurance ISF | \$184 | - | - | - | - |
| 47000-11318 Temporary Assistance | \$1,902 | - | (\$2,038) | - | - |
| 45800-11320 Exclusive Provider Option | \$42,005 | - | - | - | - |
| 50000-11321 Internal Service Fund | \$249 | - | - | - | - |
| 46100-11322 Employee Assistance Services | \$1,852 | - | - | - | - |
| 11324 United Concordia Preferred | \$8 | - | - | - | - |
| 45920-11325 Local Advantage Blythe Dental | \$265 | - | - | - | - |
| 45900-11326 Local Advantage Plus Dental | \$305 | - | - | - | - |

County of Riverside
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13001 Auditor-Controller
Schedule 4.7

Summary of Allocated Costs (continued)

| Department | Total | Internal Payroll Support | External Audit | DPSS Administration | Property Tax/ Unallowable |
|---|----------|-----------------------------|----------------|------------------------|------------------------------|
| 11328 Freedom Dental Plan | \$8 | - | - | - | - |
| 46120-11329 Occupational Health & Wellness | \$2,650 | - | - | - | - |
| 46100-11330 Culture of Health | \$1,031 | - | - | - | - |
| 22050-11501 CFD Assessment Dist Admin | \$1,026 | - | - | - | - |
| 12001 Assessor | \$15,486 | - | - | - | - |
| 12002 County Clerk-Recorder | \$35,908 | - | - | - | - |
| 45100-12003 Records Mgmt & Archives Program | \$4,218 | - | - | - | - |
| 33600-12004 CREST | \$3,464 | - | - | - | - |
| 14001 Treasurer-Tax Collector | \$26,676 | - | (\$4,700) | - | - |
| 17001 Registrar of Voters | \$17,292 | - | - | - | - |
| 21100-19001 AgencyAdministration | \$10,800 | - | - | - | - |
| 21350-19002 HUD-CDBG Home Grants | \$9,475 | - | - | - | - |
| 21550-19003 Workforce Development | \$18,636 | - | \$6,931 | - | - |
| 40600-19004 Housing Authority (County) | \$2,734 | - | - | - | - |
| 21100-19005 Single Family Revenue Bond | \$1,927 | - | - | - | - |
| 21250-19006 Home Grant Program | \$1,651 | - | - | - | - |
| 21200-19007 EDA/County Free Library | \$13,087 | - | - | - | - |
| 21140-19008 EDA/Community Centers | \$110 | - | - | - | - |
| 60045-19009 Successor Agency to the RDA | \$2,771 | - | - | - | - |
| 19010 Economic Development | \$7,615 | - | - | - | - |
| 22100-19107 County Airports | \$9,503 | - | - | - | - |
| 22200-19201 Fair And National Date Fest | \$5,786 | - | - | - | - |
| 19301 Edward Dean Museum | \$2,716 | - | - | - | - |
| 20001 Emergency Management | \$19,528 | - | - | - | - |
| 22001 District Attorney | \$34,728 | - | - | - | - |
| 22002 District Attorney Forensic | \$610 | - | - | - | - |
| 23001 Riv Co Dep of Child Supt Svcs | \$12,076 | - | - | - | - |
| 24001 Public Defender | \$11,497 | - | - | - | - |
| 25001 Sheriff Administration | \$9,323 | - | - | - | - |
| 25002 Sheriff Support | \$53,435 | - | - | - | - |

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 |
|---|-----------|-----------------------------|----------------|------------------------|------------------------------|
| 25003 Sheriff Patrol | \$154,198 | - | - | - | - |
| 25004 Sheriff Corrections | \$82,897 | - | - | - | - |
| 25005 Sheriff Court Services | \$14,988 | - | - | - | - |
| 25006 CAC Security | \$1,928 | - | - | - | - |
| 25007 Ben Clark Training Center | \$17,578 | - | - | - | - |
| 25010 Sheriff Coroner | \$7,499 | - | - | - | - |
| 25011 Sheriff -Public Administrator | \$3,487 | - | - | - | - |
| 22250-25051 Sheriff Cal-ID | \$4,759 | - | - | - | - |
| 22250-25052 Sheriff Cal-DNA | \$148 | - | - | - | - |
| 22250-25053 Sheriff Cal-Photo | \$155 | - | - | - | - |
| 37200-26001 Juvenile Hall | \$45,663 | - | - | - | - |
| 26002 Probation | \$56,974 | - | - | - | - |
| 26004 Court Placement Care | \$692 | - | - | - | - |
| 26007 Administration & Support | \$7,931 | - | - | - | - |
| 30300-27001 Cont & Land Aqu-Fire | \$558 | - | - | - | - |
| 27002 Fire Protection | \$110,422 | - | - | - | - |
| 27004 Fire Protection-Contract Svc | \$21,670 | - | - | - | - |
| 28001 Agricultural Commisioner | \$4,658 | - | - | - | - |
| 51215-29001 Local Agency Formation Comm | \$1,164 | - | - | - | - |
| 20200-31002 TLMA Administrative Services | \$10,245 | - | - | - | - |
| 20200-31003 Consolidated Counter Services | \$18,010 | - | - | - | - |
| 20200-31005 Environmental Programs | \$775 | - | - | - | - |
| 20250-31101 Building & Safety | \$33,641 | - | - | - | - |
| 31201 Planning | \$34,892 | - | - | - | - |
| 20000-31301 Transportation | \$87,449 | - | - | - | - |
| 20260-31302 Surveyor | \$5,688 | - | - | - | - |
| 22400-31304 Supervisorial Dist No 4 | \$466 | - | - | - | - |
| 20000-31305 Transportation Const Projects | \$26,335 | - | - | - | - |
| 20000-31307 Transportation Equipment | \$22,925 | - | - | - | - |
| 22650-31308 TLMA ALUC | \$2,735 | - | - | - | - |

County of Riverside
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13001 Auditor-Controller
Schedule 4.7

Summary of Allocated Costs (continued)

| Department | Total | Internal Payroll Support | External Audit | DPSS Administration | Property Tax/ Unallowable |
|---|-----------|-----------------------------|----------------|------------------------|------------------------------|
| 31401 Code Enforcement | \$11,722 | - | - | - | - |
| 41001 MH-Public Guardian | \$3,816 | - | - | - | - |
| 41002 RUHS- Behavioral Health Treatment | \$101,396 | - | - | - | - |
| 41003 Detention | \$4,275 | - | - | - | - |
| 41004 MH Administration | \$15,038 | - | - | - | - |
| 41005 Mental Health Substance Abuse | \$11,942 | - | - | - | - |
| 42001 RUHS- Public Health | \$136,121 | - | - | - | - |
| 42002 California Childrens Services | \$7,967 | - | - | - | - |
| 42004 Environmental Health | \$21,291 | - | - | - | - |
| 42006 Animal Control Services | \$53,050 | - | - | - | - |
| 42007 RUHS- Ambulatory Care | \$76,609 | - | - | - | - |
| 40050-43001 RUHS - Medical Center | \$744,281 | - | (\$4,124) | - | - |
| 43002 Med Indigent Services Program | \$28,683 | - | - | - | - |
| 43003 Correctional Health Systems | \$8,094 | - | - | - | - |
| 40200-45001 Department of Waste Resources | \$53,745 | - | (\$1,400) | - | - |
| 65730-51001 DPSS Administration | \$135,130 | - | - | \$7,962 | - |
| 51003 DPSS Categorical Aid | \$15,886 | - | - | - | - |
| 51004 DPSS Other Aid | \$4,133 | - | - | - | - |
| 21300-51006 DPSS - Homeless | \$886 | - | - | - | - |
| 21050-52001 Local Initiative Admin DCA | \$5,713 | - | - | - | - |
| 21050-52002 DCA-Local Initiative Program | \$16,321 | - | \$9,745 | - | - |
| 21050-52003 DCA-Other Programs | \$1,870 | - | - | - | - |
| 21450-53001 Office of Aging-Title III | \$38,746 | - | \$41 | - | - |
| 54001 Veterans Services | \$2,182 | - | - | - | - |
| 63001 Cooperative Extension | \$1,997 | - | - | - | - |
| 47200-72002 EDA-Custodial Services | \$29,800 | - | - | - | - |
| 47210-72003 EDA-Maintenance Services | \$92,704 | - | - | - | - |
| 47220-72004 EDA-Real Estate | \$43,580 | - | - | - | - |
| 72005 EDA-Project Management | \$16,748 | - | - | - | - |
| 30100-72008 EDA-Capital Projects | \$21,137 | - | - | - | - |

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 |
|--|----------------------|-----------------------------|--------------------|------------------------|------------------------------|
| 45600-73003 Printing Services | \$5,818 | - | - | - | - |
| 45700-73004 Supply Services | \$6,854 | - | - | - | - |
| 45300-73005 Fleet Services | \$36,503 | - | - | - | - |
| 45620-73006 Central Mail Services | \$3,761 | - | - | - | - |
| 22300-73007 AB2766 Air Quality | \$59 | - | - | - | - |
| 45500-74001 Information Technology | \$131,377 | - | - | - | - |
| 74004 RCIT Pass Thru | \$321 | - | - | - | - |
| 74005 Business Systems Tech Architct | \$24 | - | - | - | - |
| 45520-74006 RCIT Communications Solutions | \$29,076 | - | - | - | - |
| 22570-74009 RCIT Geographical Info System | \$4,738 | - | - | - | - |
| 925002 CORAL-General Govt | \$17 | - | - | - | - |
| 25400-931104 Regnl Parks & Open-Space Dist | \$53,894 | - | - | - | - |
| 51220-933201 Riverside County Trans Comm | \$790 | - | - | - | - |
| 51470-937001 Van Horn Regional Treatment | (\$567) | - | (\$589) | - | - |
| 25800-938001 RCCFC - Agency | \$7,081 | - | - | - | - |
| 40250-943001 WRMD Operations | \$239 | - | - | - | - |
| 15100-947200 Flood Cont Dist Admin | \$94,065 | - | - | - | - |
| 51360-960001 Law Library | \$1,781 | - | - | - | - |
| 900101-915301 Various CSAs | \$33,892 | - | - | - | - |
| 00 All Other | \$64,933 | - | (\$2,288) | - | - |
| 2nd Alloc Remains | \$13 | - | \$2 | - | - |
| Totals | \$3,567,792 | (\$166,500) | \$820 | \$7,962 | - |
| Direct Billed | \$1,148,797 | \$554,245 | \$118,145 | \$165,000 | - |
| Total Full Functional Cost | \$4,716,589 | \$387,745 | \$118,965 | \$172,962 | - |
| Less Direct Billed | (\$1,148,797) | (\$554,245) | (\$118,145) | (\$165,000) | - |
| Less CSD Amounts | (\$67,734) | \$166,500 | \$760 | - | - |
| Total Receiving Department Allocation | \$3,500,058 | - | \$1,580 | \$7,962 | - |

13002 Audits and Specialized Accounting
Schedule 5.1

Narratives

The Riverside County Audits and Specialized Accounting Division operates two countywide functional units; Internal Audits and Specialized Accounting. Internal Audits conducts independent, objective financial and operational audits of departments, offices, boards, and institutions under the Board of Supervisors control, and of any district maintaining money in the County treasury. The unit provides consulting services to assist management in bringing systematic and disciplined approach to risk management and control.

Specialized Accounting prepares, reviews and certifies countywide cost and revenue reimbursement reports. In addition to exercising oversight over state mandated cost programs and inter-governmental cost recovery programs, the unit reviews and makes recommendations on rate proposals, cost studies and cost allocations affecting County operations.

The Audits and Specialized Accounting Division costs are represented by the following functions:

- Internal Audit Services -** Allocates cost of Internal Audit Services based on the number of hours spent per department. Allocates cost to prepare cost plan based on expenditures per department, excluding capital and transfers.
- Cost Plan Prep -**
- 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. Allocated single audit contract cost based on actual audit hours per federal program. Audit hours for federal programs involving multiple departments are further allocated by federal expenditure.
- Single Audit Contract -**
- Courts -** Allocates cost of distributing court collections based on employee direct time.
- SB 90/Unallow -** Not further allocated

13002 Audits and Specialized Accounting
Schedule 5.2

Revenue Reconciliation

| Account | Account Description | Amount | Off the Top | Direct Billed | General Government | Description |
|--------------------------------|---|-------------------|-------------|-----------------|--------------------|-------------------------------|
| C/A | 13001 - 572800 Intra-Miscellaneous (Transfer from 13001) | \$111,121 | - | \$45,886 | \$65,235 | Unallowed SB 90 Reimbursement |
| Total for C/A | | \$111,121 | - | \$45,886 | \$65,235 | |
| REV | 770500 Auditor - Accounting Fees | - | - | - | - | |
| REV | 13001- 778280 Interfnd - Reimb. for Service (Transfer from 13001) | \$18,514 | - | \$18,514 | - | |
| Total for REV | | \$18,514 | - | \$18,514 | - | |
| Total per Books | | \$129,635 | | | | |
| Less General Government | | (\$65,235) | | | | |
| Less Off the Top | | - | | | | |
| Less Direct Billed | | (\$64,400) | | | | |
| Difference | | - | | | | |

13002 Audits and Specialized Accounting
Schedule 5.3

Labor Distribution Summary

| Staff Name | Salary | Internal Audit | | | | Single Audit | | Courts |
|-------------------------|------------------|-----------------|------------------|-----------------|-----------------|-----------------|----------|-----------------|
| | | General Admin | Services | Cost Plan Prep | Rate Review | Single Audit | Contract | |
| Markwardt, Beverly | \$76,574 | \$16,205 | - | \$9,336 | \$14,699 | \$21 | - | \$22,491 |
| Soriano, Teresita | \$77,163 | \$7,692 | - | \$38,893 | \$16,064 | \$14,418 | - | \$96 |
| Pendleton, Marla | \$98,838 | \$37,397 | \$9,695 | \$22,336 | \$13,250 | \$854 | - | \$9,097 |
| Dominski, Russell | \$91,478 | - | \$91,478 | - | - | - | - | - |
| Casillas, Rene | \$91,373 | - | \$90,023 | \$870 | \$480 | - | - | - |
| Gonzalez, Anabel | \$26,671 | - | \$26,671 | - | - | - | - | - |
| Bartha, Brigitta | \$2,377 | - | \$2,377 | - | - | - | - | - |
| McGowin-Paul, Carmen | \$84,239 | - | \$80,632 | - | \$3,607 | - | - | - |
| Santos, Caroline | \$50,992 | - | \$49,072 | - | \$1,920 | - | - | - |
| Grau, Gerardo | \$73,265 | - | \$72,027 | - | \$1,238 | - | - | - |
| Ranosa, Maria Agnes | \$67,930 | - | \$67,930 | - | - | - | - | - |
| Ornelas, Thomas | \$74,148 | - | \$71,528 | - | \$2,620 | - | - | - |
| Total | \$815,048 | \$61,294 | \$561,433 | \$71,435 | \$53,878 | \$15,293 | - | \$31,684 |
| Total Percentage | 100.000% | 7.520% | 68.883% | 8.765% | 6.610% | 1.876% | - | 3.887% |

13002 Audits and Specialized Accounting
Schedule 5.3

Labor Distribution Summary (continued)

| Staff Name | Salary | SB 90/Unallow |
|-------------------------|------------------|-----------------|
| Markwardt, Beverly | \$76,574 | \$13,822 |
| Soriano, Teresita | \$77,163 | - |
| Pendleton, Marla | \$98,838 | \$6,209 |
| Dominski, Russell | \$91,478 | - |
| Casillas, Rene | \$91,373 | - |
| Gonzalez, Anabel | \$26,671 | - |
| Bartha, Brigitta | \$2,377 | - |
| McGowin-Paul, Carmen | \$84,239 | - |
| Santos, Caroline | \$50,992 | - |
| Grau, Gerardo | \$73,265 | - |
| Ranosa, Maria Agnes | \$67,930 | - |
| Ornelas, Thomas | \$74,148 | - |
| Total | \$815,048 | \$20,031 |
| Total Percentage | 100.000% | 2.458% |

13002 Audits and 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> | | 7.520% | 68.883% | 8.765% | 6.610% | 1.876% | - | 3.887% |
| Wages and Benefits | | | | | | | | |
| Salaries | \$772,589 | \$58,101 | \$532,186 | \$67,714 | \$51,071 | \$14,496 | - | \$30,033 |
| Benefits | \$282,893 | \$21,274 | \$194,866 | \$24,794 | \$18,700 | \$5,308 | - | \$10,997 |
| Wages and Benefits Subtotal | \$1,055,482 | \$79,375 | \$727,052 | \$92,508 | \$69,772 | \$19,804 | - | \$41,031 |
| Services and Supplies | Dist | | | | | | | |
| 524560 Auditing & Accounting | PROP \$65,511 | \$1,111 | - | - | - | - | \$64,400 | - |
| 525440 Professional Services | PROP \$86,241 | - | - | - | - | - | - | - |
| Other Services & Supplies | SAL \$338,557 | \$25,460 | \$233,210 | \$29,673 | \$22,380 | \$6,352 | - | \$13,161 |
| Services and Supplies Subtotal | \$490,309 | \$26,571 | \$233,210 | \$29,673 | \$22,380 | \$6,352 | \$64,400 | \$13,161 |
| Cost Adjustments | | | | | | | | |
| ACO Transfer Salaries | \$52,488 | \$3,947 | \$36,156 | \$4,600 | \$3,470 | \$985 | - | \$2,040 |
| ACO Transfer Benefits | \$20,466 | \$1,539 | \$14,098 | \$1,794 | \$1,353 | \$384 | - | \$796 |
| ACO 525440 Cost Allocation Plan | \$20,000 | - | - | \$20,000 | - | - | - | - |
| Cost Adjustments Subtotal | \$92,954 | \$5,486 | \$50,253 | \$26,394 | \$4,823 | \$1,369 | - | \$2,836 |
| Reallocate Admin | | (\$111,433) | \$83,001 | \$10,561 | \$7,965 | \$2,261 | - | \$4,684 |
| Functional Costs | \$1,638,745 | - | \$1,093,516 | \$159,135 | \$104,939 | \$29,787 | \$64,400 | \$61,712 |

13002 Audits and Specialized Accounting
Schedule 5.4

Schedule of costs to be allocated (continued)

| | Amount | SB 90/Unallow |
|---------------------------------------|--------------------|------------------|
| <i>Total %</i> | | 2.458% |
| Wages and Benefits | | |
| Salaries | \$772,589 | \$18,988 |
| Benefits | \$282,893 | \$6,953 |
| Wages and Benefits Subtotal | \$1,055,482 | \$25,940 |
| Services and Supplies | Dist | |
| 524560 Auditing & Accounting | PROP \$65,511 | - |
| 525440 Professional Services | PROP \$86,241 | \$86,241 |
| Other Services & Supplies | SAL \$338,557 | \$8,321 |
| Services and Supplies Subtotal | \$490,309 | \$94,562 |
| Cost Adjustments | | |
| ACO Transfer Salaries | \$52,488 | \$1,290 |
| ACO Transfer Benefits | \$20,466 | \$503 |
| ACO 525440 Cost Allocation Plan | \$20,000 | - |
| Cost Adjustments Subtotal | \$92,954 | \$1,793 |
| Reallocate Admin | | \$2,961 |
| Functional Costs | \$1,638,745 | \$125,256 |

13002 Audits and Specialized Accounting
Schedule 5.5

Service to Service Costs

| Department | First Incoming | Second Incoming | Internal Audit | | | Single Audit | | Courts |
|---|--------------------|-----------------|--------------------|------------------|------------------|-----------------|-----------------|-----------------|
| | | | Services | Cost Plan Prep | Rate Review | Single Audit | Contract | |
| 1 Building Depreciation | \$242 | - | \$180 | \$23 | \$17 | \$5 | - | \$10 |
| 11001 County Executive Office | \$1,372 | - | \$1,022 | \$130 | \$98 | \$28 | - | \$58 |
| 11001 County Executive Office | - | \$5 | \$4 | \$0 | \$0 | \$0 | - | \$0 |
| 13001 Auditor-Controller | (\$39,269) | - | (\$29,250) | (\$3,722) | (\$2,807) | (\$797) | - | (\$1,651) |
| 13001 Auditor-Controller | - | \$8,444 | \$6,290 | \$800 | \$604 | \$171 | - | \$355 |
| 13002 Audits and Specialized Accounting | - | \$69 | \$52 | \$7 | \$5 | \$1 | - | \$3 |
| 13003 Payroll | - | (\$48) | (\$36) | (\$5) | (\$3) | (\$1) | - | (\$2) |
| 11301 Human Resources | - | \$3,222 | \$2,400 | \$305 | \$230 | \$65 | - | \$135 |
| 73001 Purchasing | - | \$124 | \$92 | \$12 | \$9 | \$3 | - | \$5 |
| 72006 EDA Energy | - | \$8,621 | \$6,422 | \$817 | \$616 | \$175 | - | \$362 |
| Subtotals | (\$37,655) | \$20,438 | (\$12,825) | (\$1,632) | (\$1,231) | (\$349) | - | (\$724) |
| Functional Costs | \$1,638,745 | | \$1,093,516 | \$159,135 | \$104,939 | \$29,787 | \$64,400 | \$61,712 |
| Total Allocated Costs | \$1,621,527 | | \$1,080,692 | \$157,504 | \$103,709 | \$29,437 | \$64,400 | \$60,988 |

Default Salary Distribution

13002 Audits and Specialized Accounting
Schedule 5.5

Service to Service Costs (continued)

| Department | First Incoming | Second Incoming | SB 90/Unallow |
|---|--------------------|-----------------|------------------|
| 1 Building Depreciation | \$242 | - | \$6 |
| 11001 County Executive Office | \$1,372 | - | \$36 |
| 11001 County Executive Office | - | \$5 | \$0 |
| 13001 Auditor-Controller | (\$39,269) | - | (\$1,044) |
| 13001 Auditor-Controller | - | \$8,444 | \$224 |
| 13002 Audits and Specialized Accounting | - | \$69 | \$2 |
| 13003 Payroll | - | (\$48) | (\$1) |
| 11301 Human Resources | - | \$3,222 | \$86 |
| 73001 Purchasing | - | \$124 | \$3 |
| 72006 EDA Energy | - | \$8,621 | \$229 |
| Subtotals | (\$37,655) | \$20,438 | (\$458) |
| Functional Costs | \$1,638,745 | | \$125,256 |
| Total Allocated Costs | \$1,621,527 | | \$124,798 |
| | | | Not Allocated |

Default Salary Distribution

County of Riverside
OMB A-87 Cost Allocation Plan

13002 Audits and 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 |
|--|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|----------|
| 11001 County Executive Office | 71.8 | 0.889% | \$9,473 | - | \$9,473 | - | \$9,473 |
| 13001 Auditor-Controller | 373.75 | 4.628% | \$49,313 | - | \$49,313 | - | \$49,313 |
| 13003 Payroll | 13 | 0.161% | \$1,715 | - | \$1,715 | \$26 | \$1,741 |
| 15001 County Counsel | 205.45 | 2.544% | \$27,107 | - | \$27,107 | \$410 | \$27,517 |
| 11301 Human Resources | 142.51 | 1.765% | \$18,803 | - | \$18,803 | \$284 | \$19,087 |
| 73001 Purchasing | 238.5 | 2.953% | \$31,468 | - | \$31,468 | \$476 | \$31,944 |
| 72001 EDA FM - Admin | 201.51 | 2.495% | \$26,587 | - | \$26,587 | \$402 | \$26,989 |
| 72006 EDA Energy | 49.75 | 0.616% | \$6,564 | - | \$6,564 | \$99 | \$6,663 |
| 72007 EDA Parking | 103 | 1.275% | \$13,590 | - | \$13,590 | \$206 | \$13,796 |
| 10001 Board of Supervisors | 71 | 0.879% | \$9,368 | - | \$9,368 | \$142 | \$9,510 |
| 46100-11308 Workers Compensation | 243 | 3.009% | \$32,061 | - | \$32,061 | \$485 | \$32,546 |
| 12002 County Clerk-Recorder | 178 | 2.204% | \$23,485 | - | \$23,485 | \$355 | \$23,840 |
| 14001 Treasurer-Tax Collector | 432.5 | 5.356% | \$57,064 | - | \$57,064 | \$863 | \$57,927 |
| 21100-19001 AgencyAdministration | 47.25 | 0.585% | \$6,234 | - | \$6,234 | \$94 | \$6,328 |
| 40600-19004 Housing Authority (County) | 297.29 | 3.681% | \$39,224 | - | \$39,224 | \$593 | \$39,817 |
| 21200-19007 EDA/County Free Library | 142.51 | 1.765% | \$18,803 | - | \$18,803 | \$284 | \$19,087 |
| 19301 Edward Dean Museum | 3 | 0.037% | \$396 | - | \$396 | \$6 | \$402 |
| 22001 District Attorney | 144.64 | 1.791% | \$19,084 | - | \$19,084 | \$289 | \$19,373 |
| 23001 Riv Co Dep of Child Supt Svcs | 93.5 | 1.158% | \$12,336 | - | \$12,336 | \$187 | \$12,523 |
| 24001 Public Defender | 215.75 | 2.672% | \$28,466 | - | \$28,466 | \$430 | \$28,896 |
| 25001 Sheriff Administration | 191.49 | 2.371% | \$25,265 | - | \$25,265 | \$382 | \$25,647 |
| 26002 Probation | 77.26 | 0.957% | \$10,194 | - | \$10,194 | \$154 | \$10,348 |
| 27002 Fire Protection | 123.81 | 1.533% | \$16,335 | - | \$16,335 | \$247 | \$16,582 |
| 28001 Agricultural Commisioner | 121.5 | 1.505% | \$16,031 | - | \$16,031 | \$242 | \$16,273 |
| 20200-31002 TLMA Administrative Services | 144.02 | 1.783% | \$19,002 | - | \$19,002 | \$287 | \$19,289 |
| 20260-31302 Surveyor | 3.35 | 0.041% | \$442 | - | \$442 | \$7 | \$449 |
| 41004 MH Administration | 334.71 | 4.145% | \$44,162 | - | \$44,162 | \$668 | \$44,830 |
| 42001 RUHS- Public Health | 132.56 | 1.642% | \$17,490 | - | \$17,490 | \$264 | \$17,754 |

County of Riverside
OMB A-87 Cost Allocation Plan

13002 Audits and 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 |
|--|---------------------|-----------------------|--------------------|---------------|--------------------------|-----------------|--------------------|
| 42004 Environmental Health | 73.1 | 0.905% | \$9,645 | - | \$9,645 | \$146 | \$9,791 |
| 42006 Animal Control Services | 253.25 | 3.136% | \$33,414 | - | \$33,414 | \$505 | \$33,919 |
| 40050-43001 RUHS - Medical Center | 675.06 | 8.359% | \$89,067 | - | \$89,067 | \$1,347 | \$90,414 |
| 40200-45001 Department of Waste Resources | 142.01 | 1.759% | \$18,737 | - | \$18,737 | \$283 | \$19,020 |
| 65730-51001 DPSS Administration | 381.87 | 4.729% | \$50,384 | - | \$50,384 | \$762 | \$51,146 |
| 21050-52001 Local Initiative Admin DCA | 276.5 | 3.424% | \$36,481 | - | \$36,481 | \$552 | \$37,033 |
| 21450-53001 Office of Aging-Title III | 51.34 | 0.636% | \$6,774 | - | \$6,774 | \$102 | \$6,876 |
| 54001 Veterans Services | 352.45 | 4.364% | \$46,502 | - | \$46,502 | \$703 | \$47,205 |
| 47200-72002 EDA-Custodial Services | 90.1 | 1.116% | \$11,888 | - | \$11,888 | \$180 | \$12,068 |
| 47210-72003 EDA-Maintenance Services | 312.97 | 3.876% | \$41,293 | - | \$41,293 | \$624 | \$41,917 |
| 45600-73003 Printing Services | 40 | 0.495% | \$5,278 | - | \$5,278 | \$80 | \$5,358 |
| 45520-74006 RCIT Communications Solutions | 291.46 | 3.609% | \$38,455 | - | \$38,455 | \$582 | \$39,037 |
| 25400-931104 Regnl Parks & Open-Space Dist | 326.23 | 4.040% | \$43,043 | - | \$43,043 | \$651 | \$43,694 |
| 15100-947200 Flood Cont Dist Admin | 98.65 | 1.222% | \$13,016 | - | \$13,016 | \$197 | \$13,213 |
| 900101-915301 Various CSAs | 65.5 | 0.811% | \$8,642 | - | \$8,642 | \$131 | \$8,773 |
| 00 All Other | 248.5 | 3.077% | \$32,787 | - | \$32,787 | \$496 | \$33,283 |
| Subtotals | 8,075.4 | 100.000% | \$1,065,469 | - | \$1,065,469 | \$15,223 | \$1,080,692 |
| Direct Billed | | | | | | - | - |
| Total Full Functional Cost | | | | | \$1,065,469 | | \$1,080,692 |

Allocation Basis: Audit hours spent per dept ID

County of Riverside
OMB A-87 Cost Allocation Plan

13002 Audits and 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 | 7,324,289 | 0.211% | \$329 | - | \$329 | - | \$329 |
| 13001 Auditor-Controller | 7,671,636 | 0.221% | \$344 | - | \$344 | - | \$344 |
| 13002 Audits and Specialized Accounting | 1,545,791 | 0.045% | \$69 | - | \$69 | - | \$69 |
| 13003 Payroll | 2,512,687 | 0.072% | \$113 | - | \$113 | \$1 | \$114 |
| 15001 County Counsel | 13,057,529 | 0.377% | \$586 | - | \$586 | \$7 | \$593 |
| 11301 Human Resources | 23,361,798 | 0.674% | \$1,048 | - | \$1,048 | \$13 | \$1,061 |
| 73001 Purchasing | 3,822,918 | 0.110% | \$171 | - | \$171 | \$2 | \$173 |
| 72001 EDA FM - Admin | 5,125,829 | 0.148% | \$230 | - | \$230 | \$3 | \$233 |
| 72006 EDA Energy | 28,778,640 | 0.830% | \$1,291 | - | \$1,291 | \$16 | \$1,307 |
| 72007 EDA Parking | 1,980,681 | 0.057% | \$89 | - | \$89 | \$1 | \$90 |
| 10001 Board of Supervisors | 8,079,038 | 0.233% | \$362 | - | \$362 | \$5 | \$367 |
| 10002 Assessment Appeals Board | 987,073 | 0.028% | \$44 | - | \$44 | \$1 | \$45 |
| 11009 Contrib To Trial Court Funding | 2,015 | 0.000% | \$0 | - | \$0 | - | \$0 |
| 11010 Contribution to Other Funds | 187 | 0.000% | \$0 | - | \$0 | - | \$0 |
| 11014 County Contrib to Hlth & MH | 149 | 0.000% | \$0 | - | \$0 | - | \$0 |
| 11021 Interest on Trans & Teeter | 75,017 | 0.002% | \$3 | - | \$3 | - | \$3 |
| 11029 Legislative-Admin Support | 3,353,389 | 0.097% | \$150 | - | \$150 | \$2 | \$152 |
| 11033 Confidential Court Orders | 261,237 | 0.008% | \$12 | - | \$12 | - | \$12 |
| 22450-11036 Wc-Mshcp | 3,314,126 | 0.096% | \$149 | - | \$149 | \$2 | \$151 |
| 30500-11037 Devel. Impact Fee Op Org | 251,287 | 0.007% | \$11 | - | \$11 | - | \$11 |
| 11038 EO Subfund Operations | 365,864 | 0.011% | \$16 | - | \$16 | - | \$16 |
| 11039 Court Facilities | 1,752,972 | 0.051% | \$79 | - | \$79 | \$1 | \$80 |
| 35000-11040 Pension Obligation Bonds | 3,332,102 | 0.096% | \$149 | - | \$149 | \$2 | \$151 |
| 11043 Court Reporting Transcripts | 1,216,957 | 0.035% | \$55 | - | \$55 | \$1 | \$56 |
| 11044 Grand Jury Admin | 451,800 | 0.013% | \$20 | - | \$20 | - | \$20 |
| 11050 Natl Pollutant Dschrg Elim Sys | 788,410 | 0.023% | \$35 | - | \$35 | - | \$35 |
| 11099 Indigent Defense | 10,189,602 | 0.294% | \$457 | - | \$457 | \$6 | \$463 |
| 22000-11303 Air Quality Division | 463,886 | 0.013% | \$21 | - | \$21 | - | \$21 |

County of Riverside
OMB A-87 Cost Allocation Plan

13002 Audits and 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 |
|---|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|---------|
| 45860-11306 Delta Dental PPO | 491,311 | 0.014% | \$22 | - | \$22 | - | \$22 |
| 46020-11307 Property Insurance | 6,507,612 | 0.188% | \$292 | - | \$292 | \$4 | \$296 |
| 46100-11308 Workers Compensation | 7,944,400 | 0.229% | \$356 | - | \$356 | \$4 | \$360 |
| 46000-11309 Malpractice Insurance | 2,686,117 | 0.077% | \$121 | - | \$121 | \$2 | \$123 |
| 45960-11310 Liability Insurance | 10,808,039 | 0.312% | \$485 | - | \$485 | \$6 | \$491 |
| 46080-11311 Unemployment Insurance | 140,373 | 0.004% | \$6 | - | \$6 | - | \$6 |
| 46060-11312 STD Disability Insurance | 348,582 | 0.010% | \$16 | - | \$16 | - | \$16 |
| 46040-11313 Safety Loss Control | 2,066,822 | 0.060% | \$93 | - | \$93 | \$1 | \$94 |
| 47000-11318 Temporary Assistance | 4,681,073 | 0.135% | \$210 | - | \$210 | \$3 | \$213 |
| 45800-11320 Exclusive Provider Option | 16,867,443 | 0.486% | \$757 | - | \$757 | \$9 | \$766 |
| 46100-11322 Employee Assistance Services | 1,343,232 | 0.039% | \$60 | - | \$60 | \$1 | \$61 |
| 45920-11325 Local Advantage Blythe Dental | 2,704 | 0.000% | \$0 | - | \$0 | - | \$0 |
| 45900-11326 Local Advantage Plus Dental | 64,519 | 0.002% | \$3 | - | \$3 | - | \$3 |
| 46120-11329 Occupational Health & Wellness | 3,453,794 | 0.100% | \$155 | - | \$155 | \$2 | \$157 |
| 46100-11330 Culture of Health | 770,748 | 0.022% | \$35 | - | \$35 | - | \$35 |
| 22050-11501 CFD Assessment Dist Admin | 669,070 | 0.019% | \$30 | - | \$30 | - | \$30 |
| 12001 Assessor | 26,710,515 | 0.770% | \$1,198 | - | \$1,198 | \$15 | \$1,213 |
| 12002 County Clerk-Recorder | 17,013,449 | 0.491% | \$763 | - | \$763 | \$10 | \$773 |
| 45100-12003 Records Mgmt & Archives Program | 1,641,880 | 0.047% | \$74 | - | \$74 | \$1 | \$75 |
| 33600-12004 CREST | 5,623,021 | 0.162% | \$252 | - | \$252 | \$3 | \$255 |
| 14001 Treasurer-Tax Collector | 12,994,448 | 0.375% | \$583 | - | \$583 | \$7 | \$590 |
| 17001 Registrar of Voters | 10,712,799 | 0.309% | \$481 | - | \$481 | \$6 | \$487 |
| 21100-19001 AgencyAdministration | 3,973,205 | 0.115% | \$178 | - | \$178 | \$2 | \$180 |
| 21350-19002 HUD-CDBG Home Grants | 2,114,976 | 0.061% | \$95 | - | \$95 | \$1 | \$96 |
| 21550-19003 Workforce Development | 14,724,912 | 0.425% | \$661 | - | \$661 | \$8 | \$669 |
| 40600-19004 Housing Authority (County) | 11,600,230 | 0.335% | \$520 | - | \$520 | \$7 | \$527 |
| 21100-19005 Single Family Revenue Bond | 674,811 | 0.019% | \$30 | - | \$30 | - | \$30 |
| 21250-19006 Home Grant Program | 358,248 | 0.010% | \$16 | - | \$16 | - | \$16 |
| 21200-19007 EDA/County Free Library | 5,922,761 | 0.171% | \$266 | - | \$266 | \$3 | \$269 |
| 60045-19009 Successor Agency to the RDA | 1,282,554 | 0.037% | \$58 | - | \$58 | \$1 | \$59 |

County of Riverside
OMB A-87 Cost Allocation Plan

13002 Audits and 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 |
|---|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|----------|
| 19010 Economic Development | 4,298,010 | 0.124% | \$193 | - | \$193 | \$2 | \$195 |
| 22100-19107 County Airports | 2,652,124 | 0.076% | \$119 | - | \$119 | \$1 | \$120 |
| 22200-19201 Fair And National Date Fest | 3,688,394 | 0.106% | \$165 | - | \$165 | \$2 | \$167 |
| 19301 Edward Dean Museum | 326,762 | 0.009% | \$15 | - | \$15 | - | \$15 |
| 20001 Emergency Management | 16,279,759 | 0.469% | \$730 | - | \$730 | \$9 | \$739 |
| 22001 District Attorney | 116,010,276 | 3.345% | \$5,204 | - | \$5,204 | \$65 | \$5,269 |
| 22002 District Attorney Forensic | 491,364 | 0.014% | \$22 | - | \$22 | - | \$22 |
| 23001 Riv Co Dep of Child Supt Svcs | 34,594,420 | 0.998% | \$1,552 | - | \$1,552 | \$19 | \$1,571 |
| 24001 Public Defender | 38,495,622 | 1.110% | \$1,727 | - | \$1,727 | \$22 | \$1,749 |
| 25001 Sheriff Administration | 12,960,985 | 0.374% | \$581 | - | \$581 | \$7 | \$588 |
| 25002 Sheriff Support | 46,329,095 | 1.336% | \$2,078 | - | \$2,078 | \$26 | \$2,104 |
| 25003 Sheriff Patrol | 336,096,978 | 9.692% | \$15,077 | - | \$15,077 | \$189 | \$15,266 |
| 25004 Sheriff Corrections | 214,028,485 | 6.172% | \$9,601 | - | \$9,601 | \$120 | \$9,721 |
| 25005 Sheriff Court Services | 30,555,880 | 0.881% | \$1,371 | - | \$1,371 | \$17 | \$1,388 |
| 25006 CAC Security | 840,656 | 0.024% | \$38 | - | \$38 | - | \$38 |
| 25007 Ben Clark Training Center | 13,392,380 | 0.386% | \$601 | - | \$601 | \$8 | \$609 |
| 25010 Sheriff Coroner | 10,119,349 | 0.292% | \$454 | - | \$454 | \$6 | \$460 |
| 25011 Sheriff -Public Administrator | 1,829,935 | 0.053% | \$82 | - | \$82 | \$1 | \$83 |
| 22250-25051 Sheriff Cal-ID | 4,523,023 | 0.130% | \$203 | - | \$203 | \$3 | \$206 |
| 22250-25052 Sheriff Cal-DNA | 243,000 | 0.007% | \$11 | - | \$11 | - | \$11 |
| 22250-25053 Sheriff Cal-Photo | 114,805 | 0.003% | \$5 | - | \$5 | - | \$5 |
| 37200-26001 Juvenile Hall | 40,015,470 | 1.154% | \$1,795 | - | \$1,795 | \$22 | \$1,817 |
| 26002 Probation | 56,760,785 | 1.637% | \$2,546 | - | \$2,546 | \$32 | \$2,578 |
| 26004 Court Placement Care | 9,154 | 0.000% | \$0 | - | \$0 | - | \$0 |
| 26007 Administration & Support | 11,776,131 | 0.340% | \$528 | - | \$528 | \$7 | \$535 |
| 30300-27001 Cont & Land Aqu-Fire | 285 | 0.000% | \$0 | - | \$0 | - | \$0 |
| 27002 Fire Protection | 94,470,409 | 2.724% | \$4,238 | - | \$4,238 | \$53 | \$4,291 |
| 27004 Fire Protection-Contract Svc | 81,266,285 | 2.343% | \$3,646 | - | \$3,646 | \$46 | \$3,692 |
| 28001 Agricultural Commisioner | 5,610,791 | 0.162% | \$252 | - | \$252 | \$3 | \$255 |
| 51215-29001 Local Agency Formation Comm | 791,435 | 0.023% | \$36 | - | \$36 | - | \$36 |

County of Riverside
OMB A-87 Cost Allocation Plan

13002 Audits and 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 |
|---|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|----------|
| 20200-31002 TLMA Administrative Services | 7,128,998 | 0.206% | \$320 | - | \$320 | \$4 | \$324 |
| 20200-31003 Consolidated Counter Services | 2,179,290 | 0.063% | \$98 | - | \$98 | \$1 | \$99 |
| 20200-31005 Environmental Programs | 639,517 | 0.018% | \$29 | - | \$29 | - | \$29 |
| 20250-31101 Building & Safety | 5,396,512 | 0.156% | \$242 | - | \$242 | \$3 | \$245 |
| 31201 Planning | 6,624,295 | 0.191% | \$297 | - | \$297 | \$4 | \$301 |
| 20000-31301 Transportation | 51,112,788 | 1.474% | \$2,293 | - | \$2,293 | \$29 | \$2,322 |
| 20260-31302 Surveyor | 4,065,922 | 0.117% | \$182 | - | \$182 | \$2 | \$184 |
| 22400-31304 Supervisorial Dist No 4 | 788,900 | 0.023% | \$35 | - | \$35 | - | \$35 |
| 20000-31305 Transportation Const Projects | 154,895,302 | 4.467% | \$6,949 | - | \$6,949 | \$87 | \$7,036 |
| 20000-31307 Transportation Equipment | 5,882,531 | 0.170% | \$264 | - | \$264 | \$3 | \$267 |
| 22650-31308 TLMA ALUC | 433,982 | 0.013% | \$19 | - | \$19 | - | \$19 |
| 31401 Code Enforcement | 11,602,100 | 0.335% | \$520 | - | \$520 | \$7 | \$527 |
| 41001 MH-Public Guardian | 4,782,641 | 0.138% | \$215 | - | \$215 | \$3 | \$218 |
| 41002 RUHS- Behavioral Health Treatment | 141,843,856 | 4.090% | \$6,363 | - | \$6,363 | \$80 | \$6,443 |
| 41003 Detention | 11,376,910 | 0.328% | \$510 | - | \$510 | \$6 | \$516 |
| 41004 MH Administration | 34,361,947 | 0.991% | \$1,541 | - | \$1,541 | \$19 | \$1,560 |
| 41005 Mental Health Substance Abuse | 14,923,901 | 0.430% | \$669 | - | \$669 | \$8 | \$677 |
| 42001 RUHS- Public Health | 62,591,407 | 1.805% | \$2,808 | - | \$2,808 | \$35 | \$2,843 |
| 42002 California Childrens Services | 21,401,140 | 0.617% | \$960 | - | \$960 | \$12 | \$972 |
| 42004 Environmental Health | 25,758,290 | 0.743% | \$1,156 | - | \$1,156 | \$14 | \$1,170 |
| 42006 Animal Control Services | 23,780,062 | 0.686% | \$1,067 | - | \$1,067 | \$13 | \$1,080 |
| 42007 RUHS- Ambulatory Care | 37,871,536 | 1.092% | \$1,699 | - | \$1,699 | \$21 | \$1,720 |
| 40050-43001 RUHS - Medical Center | 464,814,981 | 13.404% | \$20,852 | - | \$20,852 | \$261 | \$21,113 |
| 43002 Med Indigent Services Program | 2,618,078 | 0.075% | \$117 | - | \$117 | \$1 | \$118 |
| 43003 Correctional Health Systems | 37,231,600 | 1.074% | \$1,670 | - | \$1,670 | \$21 | \$1,691 |
| 40200-45001 Department of Waste Resources | 71,705,712 | 2.068% | \$3,217 | - | \$3,217 | \$40 | \$3,257 |
| 65730-51001 DPSS Administration | 449,926,447 | 12.974% | \$20,184 | - | \$20,184 | \$253 | \$20,437 |
| 21300-51006 DPSS - Homeless | 287,720 | 0.008% | \$13 | - | \$13 | - | \$13 |
| 21050-52001 Local Initiative Admin DCA | 1,931,372 | 0.056% | \$87 | - | \$87 | \$1 | \$88 |
| 21050-52002 DCA-Local Initiative Program | 2,738,597 | 0.079% | \$123 | - | \$123 | \$2 | \$125 |

County of Riverside
OMB A-87 Cost Allocation Plan

13002 Audits and 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 |
|--|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|-----------|
| 21050-52003 DCA-Other Programs | 424,133 | 0.012% | \$19 | - | \$19 | - | \$19 |
| 21450-53001 Office of Aging-Title III | 7,873,819 | 0.227% | \$353 | - | \$353 | \$4 | \$357 |
| 54001 Veterans Services | 1,386,135 | 0.040% | \$62 | - | \$62 | \$1 | \$63 |
| 63001 Cooperative Extension | 674,986 | 0.019% | \$30 | - | \$30 | - | \$30 |
| 47200-72002 EDA-Custodial Services | 12,444,622 | 0.359% | \$558 | - | \$558 | \$7 | \$565 |
| 47210-72003 EDA-Maintenance Services | 23,456,125 | 0.676% | \$1,052 | - | \$1,052 | \$13 | \$1,065 |
| 47220-72004 EDA-Real Estate | 66,038,114 | 1.904% | \$2,962 | - | \$2,962 | \$37 | \$2,999 |
| 72005 EDA-Project Management | 6,576,123 | 0.190% | \$295 | - | \$295 | \$4 | \$299 |
| 45600-73003 Printing Services | 2,715,763 | 0.078% | \$122 | - | \$122 | \$2 | \$124 |
| 45700-73004 Supply Services | 15,208,606 | 0.439% | \$682 | - | \$682 | \$9 | \$691 |
| 45300-73005 Fleet Services | 18,850,664 | 0.544% | \$846 | - | \$846 | \$11 | \$857 |
| 45620-73006 Central Mail Services | 2,771,483 | 0.080% | \$124 | - | \$124 | \$2 | \$126 |
| 45500-74001 Information Technology | 71,724,729 | 2.068% | \$3,218 | - | \$3,218 | \$40 | \$3,258 |
| 74004 RCIT Pass Thru | 9,630,546 | 0.278% | \$432 | - | \$432 | \$5 | \$437 |
| 45520-74006 RCIT Communications Solutions | 10,335,025 | 0.298% | \$464 | - | \$464 | \$6 | \$470 |
| 22570-74009 RCIT Geographical Info System | 1,751,379 | 0.051% | \$79 | - | \$79 | \$1 | \$80 |
| 925002 CORAL-General Govt | 487,796 | 0.014% | \$22 | - | \$22 | - | \$22 |
| 25400-931104 Regnl Parks & Open-Space Dist | 20,696,288 | 0.597% | \$928 | - | \$928 | \$12 | \$940 |
| 51220-933201 Riverside County Trans Comm | 2,762 | 0.000% | \$0 | - | \$0 | - | \$0 |
| 51470-937001 Van Horn Regional Treatment | 46,371 | 0.001% | \$2 | - | \$2 | - | \$2 |
| 25800-938001 RCCFC - Agency | 21,117,935 | 0.609% | \$947 | - | \$947 | \$12 | \$959 |
| 15100-947200 Flood Cont Dist Admin | 10,322,993 | 0.298% | \$463 | - | \$463 | \$6 | \$469 |
| 51360-960001 Law Library | 1,142,403 | 0.033% | \$51 | - | \$51 | \$1 | \$52 |
| 900101-915301 Various CSAs | 7,166,421 | 0.207% | \$321 | - | \$321 | \$4 | \$325 |
| 00 All Other | 11,419,563 | 0.329% | \$512 | - | \$512 | \$6 | \$518 |
| 2nd Alloc Remains | - | - | - | - | - | \$5 | \$5 |
| Subtotals | 3,467,793,722 | 100.000% | \$155,567 | - | \$155,567 | \$1,937 | \$157,504 |
| Direct Billed | | | | | | - | - |
| Total Full Functional Cost | | | | | \$155,567 | | \$157,504 |

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

13002 Audits and 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 | 12.4 | 0.985% | \$1,007 | - | \$1,007 | - | \$1,007 |
| 13003 Payroll | 9 | 0.715% | \$731 | - | \$731 | \$11 | \$742 |
| 15001 County Counsel | 27.9 | 2.216% | \$2,266 | - | \$2,266 | \$33 | \$2,299 |
| 11301 Human Resources | 4.6 | 0.365% | \$374 | - | \$374 | \$5 | \$379 |
| 72007 EDA Parking | 23.9 | 1.898% | \$1,941 | - | \$1,941 | \$28 | \$1,969 |
| 46020-11307 Property Insurance | 4.6 | 0.365% | \$374 | - | \$374 | \$5 | \$379 |
| 46100-11308 Workers Compensation | 4.6 | 0.365% | \$374 | - | \$374 | \$5 | \$379 |
| 46000-11309 Malpractice Insurance | 4.6 | 0.365% | \$374 | - | \$374 | \$5 | \$379 |
| 45960-11310 Liability Insurance | 4.6 | 0.365% | \$374 | - | \$374 | \$5 | \$379 |
| 46080-11311 Unemployment Insurance | 4.6 | 0.365% | \$374 | - | \$374 | \$5 | \$379 |
| 46060-11312 STD Disability Insurance | 4.6 | 0.365% | \$374 | - | \$374 | \$5 | \$379 |
| 47000-11318 Temporary Assistance | 4.6 | 0.365% | \$374 | - | \$374 | \$5 | \$379 |
| 45100-12003 Records Mgmt & Archives Program | 44.5 | 3.534% | \$3,614 | - | \$3,614 | \$52 | \$3,666 |
| 14001 Treasurer-Tax Collector | 18.5 | 1.469% | \$1,502 | - | \$1,502 | \$22 | \$1,524 |
| 22100-19107 County Airports | 35.7 | 2.835% | \$2,899 | - | \$2,899 | \$42 | \$2,941 |
| 22200-19201 Fair And National Date Fest | 28.8 | 2.287% | \$2,339 | - | \$2,339 | \$34 | \$2,373 |
| 25003 Sheriff Patrol | 153.3 | 12.175% | \$12,449 | - | \$12,449 | \$180 | \$12,629 |
| 25004 Sheriff Corrections | 64.2 | 5.099% | \$5,213 | - | \$5,213 | \$75 | \$5,288 |
| 25005 Sheriff Court Services | 41.4 | 3.288% | \$3,362 | - | \$3,362 | \$49 | \$3,411 |
| 27002 Fire Protection | 55.3 | 4.392% | \$4,491 | - | \$4,491 | \$65 | \$4,556 |
| 20200-31003 Consolidated Counter Services | 24.1 | 1.914% | \$1,957 | - | \$1,957 | \$28 | \$1,985 |
| 20250-31101 Building & Safety | 24.1 | 1.914% | \$1,957 | - | \$1,957 | \$28 | \$1,985 |
| 31201 Planning | 24.1 | 1.914% | \$1,957 | - | \$1,957 | \$28 | \$1,985 |
| 20000-31301 Transportation | 24.1 | 1.914% | \$1,957 | - | \$1,957 | \$28 | \$1,985 |
| 20260-31302 Surveyor | 24.1 | 1.914% | \$1,957 | - | \$1,957 | \$28 | \$1,985 |
| 42004 Environmental Health | 81.9 | 6.505% | \$6,651 | - | \$6,651 | \$96 | \$6,747 |
| 40050-43001 RUHS - Medical Center | 24.9 | 1.978% | \$2,022 | - | \$2,022 | \$29 | \$2,051 |
| 40200-45001 Department of Waste Resources | 35.8 | 2.843% | \$2,907 | - | \$2,907 | \$42 | \$2,949 |

County of Riverside
OMB A-87 Cost Allocation Plan

13002 Audits and 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 |
|--------------------------------------|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|-----------|
| 47200-72002 EDA-Custodial Services | 43.7 | 3.471% | \$3,549 | - | \$3,549 | \$51 | \$3,600 |
| 47210-72003 EDA-Maintenance Services | 43.7 | 3.471% | \$3,549 | - | \$3,549 | \$51 | \$3,600 |
| 47220-72004 EDA-Real Estate | 50.9 | 4.043% | \$4,133 | - | \$4,133 | \$60 | \$4,193 |
| 72005 EDA-Project Management | 50.9 | 4.043% | \$4,133 | - | \$4,133 | \$60 | \$4,193 |
| 45600-73003 Printing Services | 45.9 | 3.645% | \$3,727 | - | \$3,727 | \$54 | \$3,781 |
| 45700-73004 Supply Services | 45.9 | 3.645% | \$3,727 | - | \$3,727 | \$54 | \$3,781 |
| 45300-73005 Fleet Services | 45.9 | 3.645% | \$3,727 | - | \$3,727 | \$54 | \$3,781 |
| 45620-73006 Central Mail Services | 45.9 | 3.645% | \$3,727 | - | \$3,727 | \$54 | \$3,781 |
| 45500-74001 Information Technology | 71.5 | 5.679% | \$5,806 | - | \$5,806 | \$84 | \$5,890 |
| 2nd Alloc Remains | - | - | - | - | - | \$1 | \$1 |
| Subtotals | 1,259.1 | 100.000% | \$102,248 | - | \$102,248 | \$1,461 | \$103,709 |
| Direct Billed | | | | | | - | - |
| Total Full Functional Cost | | | | | \$102,248 | | \$103,709 |

Allocation Basis: Direct hours based on rate review

County of Riverside
OMB A-87 Cost Allocation Plan

13002 Audits and Specialized Accounting
Schedule 5.6.4

Detail Allocations - Single Audit

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|---|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|----------|
| 21350-19002 HUD-CDBG Home Grants | 5 | 2.564% | \$744 | - | \$744 | \$11 | \$755 |
| 21550-19003 Workforce Development | 6 | 3.077% | \$893 | - | \$893 | \$13 | \$906 |
| 21250-19006 Home Grant Program | 1 | 0.513% | \$149 | - | \$149 | \$2 | \$151 |
| 22100-19107 County Airports | 7 | 3.590% | \$1,042 | - | \$1,042 | \$15 | \$1,057 |
| 20001 Emergency Management | 16 | 8.205% | \$2,381 | - | \$2,381 | \$34 | \$2,415 |
| 22001 District Attorney | 17 | 8.718% | \$2,530 | - | \$2,530 | \$36 | \$2,566 |
| 23001 Riv Co Dep of Child Supt Svcs | 1 | 0.513% | \$149 | - | \$149 | \$2 | \$151 |
| 25003 Sheriff Patrol | 25 | 12.821% | \$3,721 | - | \$3,721 | \$53 | \$3,774 |
| 25004 Sheriff Corrections | 4 | 2.051% | \$595 | - | \$595 | \$9 | \$604 |
| 25007 Ben Clark Training Center | 1 | 0.513% | \$149 | - | \$149 | \$2 | \$151 |
| 25010 Sheriff Coroner | 1 | 0.513% | \$149 | - | \$149 | \$2 | \$151 |
| 37200-26001 Juvenile Hall | 1 | 0.513% | \$149 | - | \$149 | \$2 | \$151 |
| 26002 Probation | 1 | 0.513% | \$149 | - | \$149 | \$2 | \$151 |
| 27002 Fire Protection | 2 | 1.026% | \$298 | - | \$298 | \$4 | \$302 |
| 20000-31305 Transportation Const Projects | 7 | 3.590% | \$1,042 | - | \$1,042 | \$15 | \$1,057 |
| 41002 RUHS- Behavioral Health Treatment | 11 | 5.641% | \$1,637 | - | \$1,637 | \$23 | \$1,660 |
| 41005 Mental Health Substance Abuse | 1 | 0.513% | \$149 | - | \$149 | \$2 | \$151 |
| 42001 RUHS- Public Health | 38 | 19.487% | \$5,656 | - | \$5,656 | \$81 | \$5,737 |
| 42002 California Childrens Services | 1 | 0.513% | \$149 | - | \$149 | \$2 | \$151 |
| 42004 Environmental Health | 1 | 0.513% | \$149 | - | \$149 | \$2 | \$151 |
| 40050-43001 RUHS - Medical Center | 1 | 0.513% | \$149 | - | \$149 | \$2 | \$151 |
| 65730-51001 DPSS Administration | 11 | 5.641% | \$1,637 | - | \$1,637 | \$23 | \$1,660 |
| 51003 DPSS Categorical Aid | 6 | 3.077% | \$893 | - | \$893 | \$13 | \$906 |
| 21300-51006 DPSS - Homeless | 4 | 2.051% | \$595 | - | \$595 | \$9 | \$604 |
| 21050-52001 Local Initiative Admin DCA | 3 | 1.538% | \$447 | - | \$447 | \$6 | \$453 |
| 21050-52002 DCA-Local Initiative Program | 3 | 1.538% | \$447 | - | \$447 | \$6 | \$453 |
| 21450-53001 Office of Aging-Title III | 19 | 9.744% | \$2,828 | - | \$2,828 | \$40 | \$2,868 |
| 00 All Other | 1 | 0.513% | \$149 | - | \$149 | \$2 | \$151 |
| 2nd Alloc Remains | - | - | - | - | - | \$2 | \$2 |
| Subtotals | 195 | 100.000% | \$29,023 | - | \$29,023 | \$415 | \$29,437 |
| Direct Billed | | | | | - | | - |
| Total Full Functional Cost | | | | | \$29,023 | | \$29,437 |

Allocation Basis: Number of programs by department

County of Riverside
OMB A-87 Cost Allocation Plan

13002 Audits and Specialized Accounting
Schedule 5.6.5

Detail Allocations - Single Audit Contract

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|--|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|----------|
| 21550-19003 Workforce Development | 64 | 11.918% | \$7,675 | (\$7,676) | (\$1) | - | (\$1) |
| 26002 Probation | 1 | 0.186% | \$120 | (\$136) | (\$16) | - | (\$16) |
| 41005 Mental Health Substance Abuse | 64 | 11.918% | \$7,675 | (\$7,675) | \$0 | - | \$0 |
| 42001 RUHS- Public Health | 2 | 0.372% | \$240 | (\$222) | \$18 | - | \$18 |
| 42002 California Childrens Services | 4 | 0.745% | \$480 | (\$445) | \$35 | - | \$35 |
| 65730-51001 DPSS Administration | 312 | 58.101% | \$37,417 | (\$37,408) | \$9 | - | \$9 |
| 21050-52002 DCA-Local Initiative Program | 90 | 16.760% | \$10,793 | (\$10,792) | \$1 | - | \$1 |
| 21450-53001 Office of Aging-Title III | - | - | - | (\$46) | (\$46) | - | (\$46) |
| Subtotals | 537 | 100.000% | \$64,400 | (\$64,400) | \$0 | - | \$0 |
| Direct Billed | | | | | \$64,400 | | \$64,400 |
| Total Full Functional Cost | | | | | \$64,400 | | \$64,400 |

Allocation Basis: Program audit hours per department

Fiscal Year 2015/2016 Actual
For Use In Year 2017/2018

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 6/21/2017

13002 Audits and Specialized Accounting
Schedule 5.6.6

Detail Allocations - Courts

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|-----------------------------------|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|----------|
| 00 All Other | 100 | 100.000% | \$60,129 | - | \$60,129 | \$859 | \$60,988 |
| Subtotals | 100 | 100.000% | \$60,129 | - | \$60,129 | \$859 | \$60,988 |
| Direct Billed | | | | | | - | - |
| Total Full Functional Cost | | | | | \$60,129 | | \$60,988 |

Allocation Basis: Direct Identified

County of Riverside
OMB A-87 Cost Allocation Plan

13002 Audits and Specialized Accounting
Schedule 5.7

Summary of Allocated Costs

| Department | Total | Internal Audit | | | Single Audit | | Courts |
|---|------------------|------------------|----------------|----------------|--------------|----------|--------|
| | | Services | Cost Plan Prep | Rate Review | Single Audit | Contract | |
| 11001 County Executive Office | \$9,802 | \$9,473 | \$329 | - | - | - | - |
| 13001 Auditor-Controller | \$50,664 | \$49,313 | \$344 | \$1,007 | - | - | - |
| 13002 Audits and Specialized Accounting | \$69 | - | \$69 | - | - | - | - |
| 13003 Payroll | \$2,597 | \$1,741 | \$114 | \$742 | - | - | - |
| 15001 County Counsel | \$30,409 | \$27,517 | \$593 | \$2,299 | - | - | - |
| 11301 Human Resources | \$20,526 | \$19,087 | \$1,061 | \$379 | - | - | - |
| 73001 Purchasing | \$32,117 | \$31,944 | \$173 | - | - | - | - |
| 72001 EDA FM - Admin | \$27,222 | \$26,989 | \$233 | - | - | - | - |
| 72006 EDA Energy | \$7,970 | \$6,663 | \$1,307 | - | - | - | - |
| 72007 EDA Parking | \$15,855 | \$13,796 | \$90 | \$1,969 | - | - | - |
| Subtotal for CSD | \$197,231 | \$186,523 | \$4,313 | \$6,395 | - | - | - |
| 10001 Board of Supervisors | \$9,877 | \$9,510 | \$367 | - | - | - | - |
| 10002 Assessment Appeals Board | \$45 | - | \$45 | - | - | - | - |
| 11009 Contrib To Trial Court Funding | \$0 | - | \$0 | - | - | - | - |
| 11010 Contribution to Other Funds | \$0 | - | \$0 | - | - | - | - |
| 11014 County Contrib to Hlth & MH | \$0 | - | \$0 | - | - | - | - |
| 11021 Interest on Trans & Teeter | \$3 | - | \$3 | - | - | - | - |
| 11029 Legislative-Admin Support | \$152 | - | \$152 | - | - | - | - |
| 11033 Confidential Court Orders | \$12 | - | \$12 | - | - | - | - |
| 22450-11036 Wc-Mshcp | \$151 | - | \$151 | - | - | - | - |
| 30500-11037 Devel. Impact Fee Op Org | \$11 | - | \$11 | - | - | - | - |
| 11038 EO Subfund Operations | \$16 | - | \$16 | - | - | - | - |
| 11039 Court Facilities | \$80 | - | \$80 | - | - | - | - |
| 35000-11040 Pension Obligation Bonds | \$151 | - | \$151 | - | - | - | - |
| 11043 Court Reporting Transcripts | \$56 | - | \$56 | - | - | - | - |
| 11044 Grand Jury Admin | \$20 | - | \$20 | - | - | - | - |

13002 Audits and Specialized Accounting
Schedule 5.7

Summary of Allocated Costs (continued)

| Department | Total | Internal Audit | | | Single Audit | | Courts |
|---|----------|----------------|----------------|-------------|--------------|----------|--------|
| | | Services | Cost Plan Prep | Rate Review | Single Audit | Contract | |
| 11050 Natl Pollutant Dschrg Elim Sys | \$35 | - | \$35 | - | - | - | - |
| 11099 Indigent Defense | \$463 | - | \$463 | - | - | - | - |
| 22000-11303 Air Quality Division | \$21 | - | \$21 | - | - | - | - |
| 45860-11306 Delta Dental PPO | \$22 | - | \$22 | - | - | - | - |
| 46020-11307 Property Insurance | \$674 | - | \$296 | \$379 | - | - | - |
| 46100-11308 Workers Compensation | \$33,285 | \$32,546 | \$360 | \$379 | - | - | - |
| 46000-11309 Malpractice Insurance | \$501 | - | \$123 | \$379 | - | - | - |
| 45960-11310 Liability Insurance | \$869 | - | \$491 | \$379 | - | - | - |
| 46080-11311 Unemployment Insurance | \$385 | - | \$6 | \$379 | - | - | - |
| 46060-11312 STD Disability Insurance | \$394 | - | \$16 | \$379 | - | - | - |
| 46040-11313 Safety Loss Control | \$94 | - | \$94 | - | - | - | - |
| 47000-11318 Temporary Assistance | \$592 | - | \$213 | \$379 | - | - | - |
| 45800-11320 Exclusive Provider Option | \$766 | - | \$766 | - | - | - | - |
| 46100-11322 Employee Assistance Services | \$61 | - | \$61 | - | - | - | - |
| 45920-11325 Local Advantage Blythe Dental | \$0 | - | \$0 | - | - | - | - |
| 45900-11326 Local Advantage Plus Dental | \$3 | - | \$3 | - | - | - | - |
| 46120-11329 Occupational Health & Wellness | \$157 | - | \$157 | - | - | - | - |
| 46100-11330 Culture of Health | \$35 | - | \$35 | - | - | - | - |
| 22050-11501 CFD Assessment Dist Admin | \$30 | - | \$30 | - | - | - | - |
| 12001 Assessor | \$1,213 | - | \$1,213 | - | - | - | - |
| 12002 County Clerk-Recorder | \$24,614 | \$23,840 | \$773 | - | - | - | - |
| 45100-12003 Records Mgmt & Archives Program | \$3,740 | - | \$75 | \$3,666 | - | - | - |
| 33600-12004 CREST | \$255 | - | \$255 | - | - | - | - |
| 14001 Treasurer-Tax Collector | \$60,041 | \$57,927 | \$590 | \$1,524 | - | - | - |
| 17001 Registrar of Voters | \$487 | - | \$487 | - | - | - | - |
| 21100-19001 AgencyAdministration | \$6,508 | \$6,328 | \$180 | - | - | - | - |
| 21350-19002 HUD-CDBG Home Grants | \$851 | - | \$96 | - | \$755 | - | - |
| 21550-19003 Workforce Development | \$1,574 | - | \$669 | - | \$906 | (\$1) | - |
| 40600-19004 Housing Authority (County) | \$40,345 | \$39,817 | \$527 | - | - | - | - |
| 21100-19005 Single Family Revenue Bond | \$30 | - | \$30 | - | - | - | - |

13002 Audits and Specialized Accounting
Schedule 5.7

Summary of Allocated Costs (continued)

| Department | Total | Internal Audit | | | Single Audit | | Courts |
|---|----------|----------------|----------------|-------------|--------------|----------|--------|
| | | Services | Cost Plan Prep | Rate Review | Single Audit | Contract | |
| 21250-19006 Home Grant Program | \$167 | - | \$16 | - | \$151 | - | - |
| 21200-19007 EDA/County Free Library | \$19,355 | \$19,087 | \$269 | - | - | - | - |
| 60045-19009 Successor Agency to the RDA | \$59 | - | \$59 | - | - | - | - |
| 19010 Economic Development | \$195 | - | \$195 | - | - | - | - |
| 22100-19107 County Airports | \$4,118 | - | \$120 | \$2,941 | \$1,057 | - | - |
| 22200-19201 Fair And National Date Fest | \$2,540 | - | \$167 | \$2,373 | - | - | - |
| 19301 Edward Dean Museum | \$416 | \$402 | \$15 | - | - | - | - |
| 20001 Emergency Management | \$3,155 | - | \$739 | - | \$2,415 | - | - |
| 22001 District Attorney | \$27,208 | \$19,373 | \$5,269 | - | \$2,566 | - | - |
| 22002 District Attorney Forensic | \$22 | - | \$22 | - | - | - | - |
| 23001 Riv Co Dep of Child Supt Svcs | \$14,245 | \$12,523 | \$1,571 | - | \$151 | - | - |
| 24001 Public Defender | \$30,645 | \$28,896 | \$1,749 | - | - | - | - |
| 25001 Sheriff Administration | \$26,236 | \$25,647 | \$588 | - | - | - | - |
| 25002 Sheriff Support | \$2,104 | - | \$2,104 | - | - | - | - |
| 25003 Sheriff Patrol | \$31,669 | - | \$15,266 | \$12,629 | \$3,774 | - | - |
| 25004 Sheriff Corrections | \$15,614 | - | \$9,721 | \$5,288 | \$604 | - | - |
| 25005 Sheriff Court Services | \$4,799 | - | \$1,388 | \$3,411 | - | - | - |
| 25006 CAC Security | \$38 | - | \$38 | - | - | - | - |
| 25007 Ben Clark Training Center | \$760 | - | \$609 | - | \$151 | - | - |
| 25010 Sheriff Coroner | \$611 | - | \$460 | - | \$151 | - | - |
| 25011 Sheriff -Public Administrator | \$83 | - | \$83 | - | - | - | - |
| 22250-25051 Sheriff Cal-ID | \$206 | - | \$206 | - | - | - | - |
| 22250-25052 Sheriff Cal-DNA | \$11 | - | \$11 | - | - | - | - |
| 22250-25053 Sheriff Cal-Photo | \$5 | - | \$5 | - | - | - | - |
| 37200-26001 Juvenile Hall | \$1,968 | - | \$1,817 | - | \$151 | - | - |
| 26002 Probation | \$13,061 | \$10,348 | \$2,578 | - | \$151 | (\$16) | - |
| 26004 Court Placement Care | \$0 | - | \$0 | - | - | - | - |
| 26007 Administration & Support | \$535 | - | \$535 | - | - | - | - |
| 30300-27001 Cont & Land Aqu-Fire | \$0 | - | \$0 | - | - | - | - |
| 27002 Fire Protection | \$25,731 | \$16,582 | \$4,291 | \$4,556 | \$302 | - | - |

13002 Audits and Specialized Accounting
Schedule 5.7

Summary of Allocated Costs (continued)

| Department | Total | Internal Audit | | | Single Audit | | Courts |
|---|-----------|----------------|----------------|-------------|--------------|----------|--------|
| | | Services | Cost Plan Prep | Rate Review | Single Audit | Contract | |
| 27004 Fire Protection-Contract Svc | \$3,692 | - | \$3,692 | - | - | - | - |
| 28001 Agricultural Commisioner | \$16,527 | \$16,273 | \$255 | - | - | - | - |
| 51215-29001 Local Agency Formation Comm | \$36 | - | \$36 | - | - | - | - |
| 20200-31002 TLMA Administrative Services | \$19,613 | \$19,289 | \$324 | - | - | - | - |
| 20200-31003 Consolidated Counter Services | \$2,084 | - | \$99 | \$1,985 | - | - | - |
| 20200-31005 Environmental Programs | \$29 | - | \$29 | - | - | - | - |
| 20250-31101 Building & Safety | \$2,230 | - | \$245 | \$1,985 | - | - | - |
| 31201 Planning | \$2,286 | - | \$301 | \$1,985 | - | - | - |
| 20000-31301 Transportation | \$4,307 | - | \$2,322 | \$1,985 | - | - | - |
| 20260-31302 Surveyor | \$2,618 | \$449 | \$184 | \$1,985 | - | - | - |
| 22400-31304 Supervisorial Dist No 4 | \$35 | - | \$35 | - | - | - | - |
| 20000-31305 Transportation Const Projects | \$8,093 | - | \$7,036 | - | \$1,057 | - | - |
| 20000-31307 Transportation Equipment | \$267 | - | \$267 | - | - | - | - |
| 22650-31308 TLMA ALUC | \$19 | - | \$19 | - | - | - | - |
| 31401 Code Enforcement | \$527 | - | \$527 | - | - | - | - |
| 41001 MH-Public Guardian | \$218 | - | \$218 | - | - | - | - |
| 41002 RUHS- Behavioral Health Treatment | \$8,103 | - | \$6,443 | - | \$1,660 | - | - |
| 41003 Detention | \$516 | - | \$516 | - | - | - | - |
| 41004 MH Administration | \$46,390 | \$44,830 | \$1,560 | - | - | - | - |
| 41005 Mental Health Substance Abuse | \$829 | - | \$677 | - | \$151 | \$0 | - |
| 42001 RUHS- Public Health | \$26,351 | \$17,754 | \$2,843 | - | \$5,737 | \$18 | - |
| 42002 California Childrens Services | \$1,158 | - | \$972 | - | \$151 | \$35 | - |
| 42004 Environmental Health | \$17,858 | \$9,791 | \$1,170 | \$6,747 | \$151 | - | - |
| 42006 Animal Control Services | \$34,999 | \$33,919 | \$1,080 | - | - | - | - |
| 42007 RUHS- Ambulatory Care | \$1,720 | - | \$1,720 | - | - | - | - |
| 40050-43001 RUHS - Medical Center | \$113,729 | \$90,414 | \$21,113 | \$2,051 | \$151 | - | - |
| 43002 Med Indigent Services Program | \$118 | - | \$118 | - | - | - | - |
| 43003 Correctional Health Systems | \$1,691 | - | \$1,691 | - | - | - | - |
| 40200-45001 Department of Waste Resources | \$25,226 | \$19,020 | \$3,257 | \$2,949 | - | - | - |
| 65730-51001 DPSS Administration | \$73,252 | \$51,146 | \$20,437 | - | \$1,660 | \$9 | - |

13002 Audits and Specialized Accounting
Schedule 5.7

Summary of Allocated Costs (continued)

| Department | Total | Internal Audit | | | Single Audit | | Courts |
|--|----------|----------------|----------------|-------------|--------------|----------|----------|
| | | Services | Cost Plan Prep | Rate Review | Single Audit | Contract | |
| 51003 DPSS Categorical Aid | \$906 | - | - | - | \$906 | - | - |
| 21300-51006 DPSS - Homeless | \$617 | - | \$13 | - | \$604 | - | - |
| 21050-52001 Local Initiative Admin DCA | \$37,574 | \$37,033 | \$88 | - | \$453 | - | - |
| 21050-52002 DCA-Local Initiative Program | \$579 | - | \$125 | - | \$453 | \$1 | - |
| 21050-52003 DCA-Other Programs | \$19 | - | \$19 | - | - | - | - |
| 21450-53001 Office of Aging-Title III | \$10,055 | \$6,876 | \$357 | - | \$2,868 | (\$46) | - |
| 54001 Veterans Services | \$47,268 | \$47,205 | \$63 | - | - | - | - |
| 63001 Cooperative Extension | \$30 | - | \$30 | - | - | - | - |
| 47200-72002 EDA-Custodial Services | \$16,233 | \$12,068 | \$565 | \$3,600 | - | - | - |
| 47210-72003 EDA-Maintenance Services | \$46,582 | \$41,917 | \$1,065 | \$3,600 | - | - | - |
| 47220-72004 EDA-Real Estate | \$7,193 | - | \$2,999 | \$4,193 | - | - | - |
| 72005 EDA-Project Management | \$4,492 | - | \$299 | \$4,193 | - | - | - |
| 45600-73003 Printing Services | \$9,263 | \$5,358 | \$124 | \$3,781 | - | - | - |
| 45700-73004 Supply Services | \$4,473 | - | \$691 | \$3,781 | - | - | - |
| 45300-73005 Fleet Services | \$4,638 | - | \$857 | \$3,781 | - | - | - |
| 45620-73006 Central Mail Services | \$3,908 | - | \$126 | \$3,781 | - | - | - |
| 45500-74001 Information Technology | \$9,148 | - | \$3,258 | \$5,890 | - | - | - |
| 74004 RCIT Pass Thru | \$437 | - | \$437 | - | - | - | - |
| 45520-74006 RCIT Communications Solutions | \$39,507 | \$39,037 | \$470 | - | - | - | - |
| 22570-74009 RCIT Geographical Info System | \$80 | - | \$80 | - | - | - | - |
| 925002 CORAL-General Govt | \$22 | - | \$22 | - | - | - | - |
| 25400-931104 Regnl Parks & Open-Space Dist | \$44,634 | \$43,694 | \$940 | - | - | - | - |
| 51220-933201 Riverside County Trans Comm | \$0 | - | \$0 | - | - | - | - |
| 51470-937001 Van Horn Regional Treatment | \$2 | - | \$2 | - | - | - | - |
| 25800-938001 RCCFC - Agency | \$959 | - | \$959 | - | - | - | - |
| 15100-947200 Flood Cont Dist Admin | \$13,682 | \$13,213 | \$469 | - | - | - | - |
| 51360-960001 Law Library | \$52 | - | \$52 | - | - | - | - |
| 900101-915301 Various CSAs | \$9,099 | \$8,773 | \$325 | - | - | - | - |
| 00 All Other | \$94,940 | \$33,283 | \$518 | - | \$151 | - | \$60,988 |
| 2nd Alloc Remains | \$8 | - | \$5 | \$1 | \$2 | - | - |

County of Riverside
OMB A-87 Cost Allocation Plan

13002 Audits and Specialized Accounting
Schedule 5.7

Summary of Allocated Costs (continued)

| Department | Total | Internal Audit | | | Single Audit | | Courts |
|--|-------------|----------------|----------------|-------------|--------------|------------|----------|
| | | Services | Cost Plan Prep | Rate Review | Single Audit | Contract | |
| Totals | \$1,432,330 | \$1,080,692 | \$157,504 | \$103,709 | \$29,438 | \$0 | \$60,988 |
| Direct Billed | \$64,400 | - | - | - | - | \$64,400 | - |
| Total Full Functional Cost | \$1,496,730 | \$1,080,692 | \$157,504 | \$103,709 | \$29,438 | \$64,400 | \$60,988 |
| Less Direct Billed | (\$64,400) | - | - | - | - | (\$64,400) | - |
| Less CSD Amounts | (\$197,231) | (\$186,523) | (\$4,313) | (\$6,395) | - | - | - |
| Total Receiving Department Allocation | \$1,235,099 | \$894,169 | \$153,191 | \$97,314 | \$29,438 | \$0 | \$60,988 |

13002 Audits and Specialized Accounting
Schedule 5.7

Summary of Allocated Costs (continued)

| Department | Total | SB 90/Unallow |
|---|------------------|---------------|
| 11001 County Executive Office | \$9,802 | - |
| 13001 Auditor-Controller | \$50,664 | - |
| 13002 Audits and Specialized Accounting | \$69 | - |
| 13003 Payroll | \$2,597 | - |
| 15001 County Counsel | \$30,409 | - |
| 11301 Human Resources | \$20,526 | - |
| 73001 Purchasing | \$32,117 | - |
| 72001 EDA FM - Admin | \$27,222 | - |
| 72006 EDA Energy | \$7,970 | - |
| 72007 EDA Parking | \$15,855 | - |
| Subtotal for CSD | \$197,231 | - |
| 10001 Board of Supervisors | \$9,877 | - |
| 10002 Assessment Appeals Board | \$45 | - |
| 11009 Contrib To Trial Court Funding | \$0 | - |
| 11010 Contribution to Other Funds | \$0 | - |
| 11014 County Contrib to Hlth & MH | \$0 | - |
| 11021 Interest on Trans & Teeter | \$3 | - |
| 11029 Legislative-Admin Support | \$152 | - |
| 11033 Confidential Court Orders | \$12 | - |
| 22450-11036 Wc-Mshcp | \$151 | - |
| 30500-11037 Devel. Impact Fee Op Org | \$11 | - |
| 11038 EO Subfund Operations | \$16 | - |
| 11039 Court Facilities | \$80 | - |
| 35000-11040 Pension Obligation Bonds | \$151 | - |
| 11043 Court Reporting Transcripts | \$56 | - |
| 11044 Grand Jury Admin | \$20 | - |

13002 Audits and Specialized Accounting
Schedule 5.7

Summary of Allocated Costs (continued)

| Department | Total | SB 90/Unallow |
|---|----------|---------------|
| 11050 Natl Pollutant Dschrg Elim Sys | \$35 | - |
| 11099 Indigent Defense | \$463 | - |
| 22000-11303 Air Quality Division | \$21 | - |
| 45860-11306 Delta Dental PPO | \$22 | - |
| 46020-11307 Property Insurance | \$674 | - |
| 46100-11308 Workers Compensation | \$33,285 | - |
| 46000-11309 Malpractice Insurance | \$501 | - |
| 45960-11310 Liability Insurance | \$869 | - |
| 46080-11311 Unemployment Insurance | \$385 | - |
| 46060-11312 STD Disability Insurance | \$394 | - |
| 46040-11313 Safety Loss Control | \$94 | - |
| 47000-11318 Temporary Assistance | \$592 | - |
| 45800-11320 Exclusive Provider Option | \$766 | - |
| 46100-11322 Employee Assistance Services | \$61 | - |
| 45920-11325 Local Advantage Blythe Dental | \$0 | - |
| 45900-11326 Local Advantage Plus Dental | \$3 | - |
| 46120-11329 Occupational Health & Wellness | \$157 | - |
| 46100-11330 Culture of Health | \$35 | - |
| 22050-11501 CFD Assessment Dist Admin | \$30 | - |
| 12001 Assessor | \$1,213 | - |
| 12002 County Clerk-Recorder | \$24,614 | - |
| 45100-12003 Records Mgmt & Archives Program | \$3,740 | - |
| 33600-12004 CREST | \$255 | - |
| 14001 Treasurer-Tax Collector | \$60,041 | - |
| 17001 Registrar of Voters | \$487 | - |
| 21100-19001 AgencyAdministration | \$6,508 | - |
| 21350-19002 HUD-CDBG Home Grants | \$851 | - |
| 21550-19003 Workforce Development | \$1,574 | - |
| 40600-19004 Housing Authority (County) | \$40,345 | - |
| 21100-19005 Single Family Revenue Bond | \$30 | - |

13002 Audits and Specialized Accounting
Schedule 5.7

Summary of Allocated Costs (continued)

| Department | Total | SB 90/Unallow |
|---|----------|---------------|
| 21250-19006 Home Grant Program | \$167 | - |
| 21200-19007 EDA/County Free Library | \$19,355 | - |
| 60045-19009 Successor Agency to the RDA | \$59 | - |
| 19010 Economic Development | \$195 | - |
| 22100-19107 County Airports | \$4,118 | - |
| 22200-19201 Fair And National Date Fest | \$2,540 | - |
| 19301 Edward Dean Museum | \$416 | - |
| 20001 Emergency Management | \$3,155 | - |
| 22001 District Attorney | \$27,208 | - |
| 22002 District Attorney Forensic | \$22 | - |
| 23001 Riv Co Dep of Child Supt Svcs | \$14,245 | - |
| 24001 Public Defender | \$30,645 | - |
| 25001 Sheriff Administration | \$26,236 | - |
| 25002 Sheriff Support | \$2,104 | - |
| 25003 Sheriff Patrol | \$31,669 | - |
| 25004 Sheriff Corrections | \$15,614 | - |
| 25005 Sheriff Court Services | \$4,799 | - |
| 25006 CAC Security | \$38 | - |
| 25007 Ben Clark Training Center | \$760 | - |
| 25010 Sheriff Coroner | \$611 | - |
| 25011 Sheriff -Public Administrator | \$83 | - |
| 22250-25051 Sheriff Cal-ID | \$206 | - |
| 22250-25052 Sheriff Cal-DNA | \$11 | - |
| 22250-25053 Sheriff Cal-Photo | \$5 | - |
| 37200-26001 Juvenile Hall | \$1,968 | - |
| 26002 Probation | \$13,061 | - |
| 26004 Court Placement Care | \$0 | - |
| 26007 Administration & Support | \$535 | - |
| 30300-27001 Cont & Land Aqu-Fire | \$0 | - |
| 27002 Fire Protection | \$25,731 | - |

13002 Audits and Specialized Accounting
Schedule 5.7

Summary of Allocated Costs (continued)

| Department | Total | SB 90/Unallow |
|---|-----------|---------------|
| 27004 Fire Protection-Contract Svc | \$3,692 | - |
| 28001 Agricultural Commisioner | \$16,527 | - |
| 51215-29001 Local Agency Formation Comm | \$36 | - |
| 20200-31002 TLMA Administrative Services | \$19,613 | - |
| 20200-31003 Consolidated Counter Services | \$2,084 | - |
| 20200-31005 Environmental Programs | \$29 | - |
| 20250-31101 Building & Safety | \$2,230 | - |
| 31201 Planning | \$2,286 | - |
| 20000-31301 Transportation | \$4,307 | - |
| 20260-31302 Surveyor | \$2,618 | - |
| 22400-31304 Supervisorial Dist No 4 | \$35 | - |
| 20000-31305 Transportation Const Projects | \$8,093 | - |
| 20000-31307 Transportation Equipment | \$267 | - |
| 22650-31308 TLMA ALUC | \$19 | - |
| 31401 Code Enforcement | \$527 | - |
| 41001 MH-Public Guardian | \$218 | - |
| 41002 RUHS- Behavioral Health Treatment | \$8,103 | - |
| 41003 Detention | \$516 | - |
| 41004 MH Administration | \$46,390 | - |
| 41005 Mental Health Substance Abuse | \$829 | - |
| 42001 RUHS- Public Health | \$26,351 | - |
| 42002 California Childrens Services | \$1,158 | - |
| 42004 Environmental Health | \$17,858 | - |
| 42006 Animal Control Services | \$34,999 | - |
| 42007 RUHS- Ambulatory Care | \$1,720 | - |
| 40050-43001 RUHS - Medical Center | \$113,729 | - |
| 43002 Med Indigent Services Program | \$118 | - |
| 43003 Correctional Health Systems | \$1,691 | - |
| 40200-45001 Department of Waste Resources | \$25,226 | - |
| 65730-51001 DPSS Administration | \$73,252 | - |

13002 Audits and Specialized Accounting
Schedule 5.7

Summary of Allocated Costs (continued)

| Department | Total | SB 90/Unallow |
|--|----------|---------------|
| 51003 DPSS Categorical Aid | \$906 | - |
| 21300-51006 DPSS - Homeless | \$617 | - |
| 21050-52001 Local Initiative Admin DCA | \$37,574 | - |
| 21050-52002 DCA-Local Initiative Program | \$579 | - |
| 21050-52003 DCA-Other Programs | \$19 | - |
| 21450-53001 Office of Aging-Title III | \$10,055 | - |
| 54001 Veterans Services | \$47,268 | - |
| 63001 Cooperative Extension | \$30 | - |
| 47200-72002 EDA-Custodial Services | \$16,233 | - |
| 47210-72003 EDA-Maintenance Services | \$46,582 | - |
| 47220-72004 EDA-Real Estate | \$7,193 | - |
| 72005 EDA-Project Management | \$4,492 | - |
| 45600-73003 Printing Services | \$9,263 | - |
| 45700-73004 Supply Services | \$4,473 | - |
| 45300-73005 Fleet Services | \$4,638 | - |
| 45620-73006 Central Mail Services | \$3,908 | - |
| 45500-74001 Information Technology | \$9,148 | - |
| 74004 RCIT Pass Thru | \$437 | - |
| 45520-74006 RCIT Communications Solutions | \$39,507 | - |
| 22570-74009 RCIT Geographical Info System | \$80 | - |
| 925002 CORAL-General Govt | \$22 | - |
| 25400-931104 Regnl Parks & Open-Space Dist | \$44,634 | - |
| 51220-933201 Riverside County Trans Comm | \$0 | - |
| 51470-937001 Van Horn Regional Treatment | \$2 | - |
| 25800-938001 RCCFC - Agency | \$959 | - |
| 15100-947200 Flood Cont Dist Admin | \$13,682 | - |
| 51360-960001 Law Library | \$52 | - |
| 900101-915301 Various CSAs | \$9,099 | - |
| 00 All Other | \$94,940 | - |
| 2nd Alloc Remains | \$8 | - |

13002 Audits and Specialized Accounting
Schedule 5.7

Summary of Allocated Costs (continued)

| Department | Total | SB 90/Unallow |
|--|-------------|---------------|
| Totals | \$1,432,330 | - |
| Direct Billed | \$64,400 | - |
| Total Full Functional Cost | \$1,496,730 | - |
| Less Direct Billed | (\$64,400) | - |
| Less CSD Amounts | (\$197,231) | - |
| Total Receiving Department Allocation | \$1,235,099 | - |

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 | \$1,765,921 | - | \$1,765,917 | \$4 | Outside Agency-unallow SD |
| Total for C/A | | \$1,765,921 | - | \$1,765,917 | \$4 | |
| REV | 770500 Auditor - Accounting Fees | \$630 | - | - | \$630 | Subpoena fees - unallowed |
| REV | 770510 Auditor - Garnishment Fee | \$32,790 | - | - | \$32,790 | Garnishment - unallowed |
| REV | 770520 Payroll Service - County | \$564,377 | - | \$548,869 | \$15,508 | Outside agency - unallowed SD |
| REV | 777520 Reimb. for Services | \$35,245 | - | - | \$35,245 | State Disability Payroll Charges - unallowed |
| REV | 778420 Interfnd Acctg Auditing Fees | \$154,480 | - | \$154,480 | - | |
| REV | 781500 Outdated Warrants | \$296 | - | - | \$296 | |
| Total for REV | | \$787,818 | - | \$703,349 | \$84,469 | |

Total per Books \$2,553,739

Less General Government (\$84,473)

Less Off the Top -

Less Direct Billed (\$2,469,266)

Difference -

Fiscal Year 2015/2016 Actual
For Use In Year 2017/2018

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 6/21/2017

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 | | \$1,154,052 | - | \$1,154,052 |
| Benefits | | \$488,938 | - | \$488,938 |
| Wages and Benefits Subtotal | | \$1,642,990 | - | \$1,642,990 |
| Services and Supplies | | | | |
| Services & Supplies | SAL | \$869,697 | - | \$869,697 |
| Office Equipment | SAL | - | - | - |
| 573900 Intra Payroll Dist | DISA | (\$1,765,921) | - | - |
| Services and Supplies Subtotal | | (\$896,224) | - | \$869,697 |
| Cost Adjustments | | | | |
| 573900 Intra Payroll Dist | | \$1,765,921 | - | - |
| Cost Adjustments Subtotal | | \$1,765,921 | - | - |
| Reallocate Admin | | | - | - |
| Functional Costs | | \$2,512,687 | - | \$2,512,687 |

13003 Payroll
Schedule 6.5

Service to Service Costs

| Department | First Incoming | Second Incoming | Payroll |
|---|--------------------|-----------------|--------------------|
| 1 Building Depreciation | \$19,063 | - | \$19,063 |
| 2 Equipment Depreciation | \$5,123 | - | \$5,123 |
| 11001 County Executive Office | \$2,230 | - | \$2,230 |
| 11001 County Executive Office | - | \$8 | \$8 |
| 13001 Auditor-Controller | (\$177,928) | - | (\$177,928) |
| 13001 Auditor-Controller | - | \$13,413 | \$13,413 |
| 13002 Audits and Specialized Accounting | \$2,559 | - | \$2,559 |
| 13002 Audits and Specialized Accounting | - | \$38 | \$38 |
| 13003 Payroll | - | (\$92) | (\$92) |
| 11301 Human Resources | - | \$3,374 | \$3,374 |
| 73001 Purchasing | - | \$141 | \$141 |
| 72006 EDA Energy | - | \$12,892 | \$12,892 |
| Subtotals | (\$148,953) | \$29,774 | (\$119,179) |
| Functional Costs | \$2,512,687 | | \$2,512,687 |
| Total Allocated Costs | \$2,393,508 | | \$2,393,508 |

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 | 677 | 0.120% | \$2,845 | (\$2,972) | (\$127) | - | (\$127) |
| 13001 Auditor-Controller | 1,548 | 0.275% | \$6,505 | (\$6,796) | (\$291) | - | (\$291) |
| 13002 Audits and Specialized Accounting | 253 | 0.045% | \$1,063 | (\$1,111) | (\$48) | - | (\$48) |
| 13003 Payroll | 490 | 0.087% | \$2,059 | (\$2,151) | (\$92) | - | (\$92) |
| 15001 County Counsel | 1,867 | 0.332% | \$7,846 | (\$8,196) | (\$350) | \$99 | (\$251) |
| 11301 Human Resources | 4,973 | 0.884% | \$20,898 | (\$21,831) | (\$933) | \$265 | (\$668) |
| 73001 Purchasing | 683 | 0.121% | \$2,870 | (\$2,998) | (\$128) | \$36 | (\$92) |
| 72001 EDA FM - Admin | 1,032 | 0.183% | \$4,337 | (\$4,530) | (\$193) | \$55 | (\$138) |
| 72006 EDA Energy | 116 | 0.021% | \$487 | (\$509) | (\$22) | \$6 | (\$16) |
| 72007 EDA Parking | 557 | 0.099% | \$2,341 | (\$2,445) | (\$104) | \$30 | (\$74) |
| 10001 Board of Supervisors | 1,514 | 0.269% | \$6,362 | (\$6,646) | (\$284) | \$81 | (\$203) |
| 10002 Assessment Appeals Board | 293 | 0.052% | \$1,231 | (\$1,286) | (\$55) | \$16 | (\$39) |
| 11044 Grand Jury Admin | 26 | 0.005% | \$109 | (\$114) | (\$5) | \$1 | (\$4) |
| 11050 Natl Pollutant Dschrg Elim Sys | 31 | 0.006% | \$130 | (\$136) | (\$6) | \$2 | (\$4) |
| 22000-11303 Air Quality Division | 65 | 0.012% | \$273 | (\$285) | (\$12) | \$3 | (\$9) |
| 46020-11307 Property Insurance | 26 | 0.005% | \$109 | (\$114) | (\$5) | \$1 | (\$4) |
| 46100-11308 Workers Compensation | 1,147 | 0.204% | \$4,820 | (\$5,035) | (\$215) | \$61 | (\$154) |
| 46000-11309 Malpractice Insurance | 52 | 0.009% | \$219 | (\$228) | (\$9) | \$3 | (\$6) |
| 45960-11310 Liability Insurance | 708 | 0.126% | \$2,975 | (\$3,108) | (\$133) | \$38 | (\$95) |
| 46040-11313 Safety Loss Control | 397 | 0.071% | \$1,668 | (\$1,743) | (\$75) | \$21 | (\$54) |
| 47000-11318 Temporary Assistance | 1,212 | 0.215% | \$5,093 | (\$5,321) | (\$228) | \$64 | (\$164) |
| 45800-11320 Exclusive Provider Option | 1,113 | 0.198% | \$4,677 | (\$4,886) | (\$209) | \$59 | (\$150) |
| 46100-11322 Employee Assistance Services | 300 | 0.053% | \$1,261 | (\$1,317) | (\$56) | \$16 | (\$40) |
| 46120-11329 Occupational Health & Wellness | 539 | 0.096% | \$2,265 | (\$2,366) | (\$101) | \$29 | (\$72) |
| 46100-11330 Culture of Health | 52 | 0.009% | \$219 | (\$228) | (\$9) | \$3 | (\$6) |
| 22050-11501 CFD Assessment Dist Admin | 104 | 0.018% | \$437 | (\$457) | (\$20) | \$6 | (\$14) |
| 12001 Assessor | 5,442 | 0.968% | \$22,869 | (\$23,890) | (\$1,021) | \$290 | (\$731) |
| 12002 County Clerk-Recorder | 4,517 | 0.803% | \$18,982 | (\$19,830) | (\$848) | \$240 | (\$608) |

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 |
|---|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|-----------|
| 45100-12003 Records Mgmt & Archives Program | 343 | 0.061% | \$1,441 | (\$1,506) | (\$65) | \$18 | (\$47) |
| 33600-12004 CREST | 592 | 0.105% | \$2,488 | (\$2,599) | (\$111) | \$32 | (\$79) |
| 14001 Treasurer-Tax Collector | 2,556 | 0.454% | \$10,741 | (\$11,221) | (\$480) | \$136 | (\$344) |
| 17001 Registrar of Voters | 1,811 | 0.322% | \$7,611 | (\$7,950) | (\$339) | \$96 | (\$243) |
| 21100-19001 AgencyAdministration | 817 | 0.145% | \$3,433 | (\$3,587) | (\$154) | \$43 | (\$111) |
| 21350-19002 HUD-CDBG Home Grants | 280 | 0.050% | \$1,177 | (\$1,229) | (\$52) | \$15 | (\$37) |
| 21550-19003 Workforce Development | 2,650 | 0.471% | \$11,136 | (\$11,634) | (\$498) | \$141 | (\$357) |
| 40600-19004 Housing Authority (County) | 3,230 | 0.574% | \$13,574 | (\$14,180) | (\$606) | \$172 | (\$434) |
| 21200-19007 EDA/County Free Library | 125 | 0.022% | \$525 | (\$549) | (\$24) | \$7 | (\$17) |
| 19010 Economic Development | 435 | 0.077% | \$1,828 | (\$1,910) | (\$82) | \$23 | (\$59) |
| 22100-19107 County Airports | 280 | 0.050% | \$1,177 | (\$1,229) | (\$52) | \$15 | (\$37) |
| 22200-19201 Fair And National Date Fest | 554 | 0.098% | \$2,328 | (\$2,432) | (\$104) | \$29 | (\$75) |
| 19301 Edward Dean Museum | 76 | 0.014% | \$319 | (\$334) | (\$15) | \$4 | (\$11) |
| 20001 Emergency Management | 1,128 | 0.201% | \$4,740 | (\$4,952) | (\$212) | \$60 | (\$152) |
| 22001 District Attorney | 18,358 | 3.264% | \$77,147 | (\$80,592) | (\$3,445) | \$977 | (\$2,468) |
| 23001 Riv Co Dep of Child Supt Svcs | 7,454 | 1.325% | \$31,325 | (\$32,723) | (\$1,398) | \$397 | (\$1,001) |
| 24001 Public Defender | 5,940 | 1.056% | \$24,962 | (\$26,077) | (\$1,115) | \$316 | (\$799) |
| 25001 Sheriff Administration | 1,414 | 0.251% | \$5,942 | (\$6,207) | (\$265) | \$75 | (\$190) |
| 25002 Sheriff Support | 9,058 | 1.610% | \$38,065 | (\$39,765) | (\$1,700) | \$482 | (\$1,218) |
| 25003 Sheriff Patrol | 46,546 | 8.275% | \$195,604 | (\$204,337) | (\$8,733) | \$2,477 | (\$6,256) |
| 25004 Sheriff Corrections | 40,373 | 7.178% | \$169,663 | (\$177,237) | (\$7,574) | \$2,148 | (\$5,426) |
| 25005 Sheriff Court Services | 5,029 | 0.894% | \$21,134 | (\$22,077) | (\$943) | \$268 | (\$675) |
| 25006 CAC Security | 78 | 0.014% | \$328 | (\$342) | (\$14) | \$4 | (\$10) |
| 25007 Ben Clark Training Center | 1,696 | 0.302% | \$7,127 | (\$7,445) | (\$318) | \$90 | (\$228) |
| 25010 Sheriff Coroner | 1,481 | 0.263% | \$6,224 | (\$6,502) | (\$278) | \$79 | (\$199) |
| 25011 Sheriff -Public Administrator | 422 | 0.075% | \$1,773 | (\$1,853) | (\$80) | \$22 | (\$58) |
| 22250-25051 Sheriff Cal-ID | 730 | 0.130% | \$3,068 | (\$3,205) | (\$137) | \$39 | (\$98) |
| 37200-26001 Juvenile Hall | 9,217 | 1.639% | \$38,733 | (\$40,463) | (\$1,730) | \$490 | (\$1,240) |
| 26002 Probation | 14,116 | 2.510% | \$59,321 | (\$61,969) | (\$2,648) | \$751 | (\$1,897) |
| 26007 Administration & Support | 2,118 | 0.377% | \$8,901 | (\$9,298) | (\$397) | \$113 | (\$284) |

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 |
|---|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|------------|
| 27002 Fire Protection | 5,274 | 0.938% | \$22,163 | (\$23,153) | (\$990) | \$281 | (\$709) |
| 27004 Fire Protection-Contract Svc | 804 | 0.143% | \$3,379 | (\$3,530) | (\$151) | \$43 | (\$108) |
| 28001 Agricultural Commisioner | 1,262 | 0.224% | \$5,303 | (\$5,540) | (\$237) | \$67 | (\$170) |
| 51215-29001 Local Agency Formation Comm | 177 | 0.031% | \$744 | (\$777) | (\$33) | \$9 | (\$24) |
| 20200-31002 TLMA Administrative Services | 1,296 | 0.230% | \$5,446 | (\$5,689) | (\$243) | \$69 | (\$174) |
| 20200-31003 Consolidated Counter Services | 472 | 0.084% | \$1,984 | (\$2,072) | (\$88) | \$25 | (\$63) |
| 20200-31005 Environmental Programs | 132 | 0.023% | \$555 | (\$579) | (\$24) | \$7 | (\$17) |
| 20250-31101 Building & Safety | 909 | 0.162% | \$3,820 | (\$3,991) | (\$171) | \$48 | (\$123) |
| 31201 Planning | 742 | 0.132% | \$3,118 | (\$3,257) | (\$139) | \$39 | (\$100) |
| 20000-31301 Transportation | 7,535 | 1.340% | \$31,665 | (\$33,079) | (\$1,414) | \$401 | (\$1,013) |
| 20260-31302 Surveyor | 743 | 0.132% | \$3,122 | (\$3,262) | (\$140) | \$40 | (\$100) |
| 20000-31307 Transportation Equipment | 575 | 0.102% | \$2,416 | (\$2,524) | (\$108) | \$31 | (\$77) |
| 22650-31308 TLMA ALUC | 124 | 0.022% | \$521 | (\$544) | (\$23) | \$7 | (\$16) |
| 31401 Code Enforcement | 1,806 | 0.321% | \$7,589 | (\$7,928) | (\$339) | \$96 | (\$243) |
| 41001 MH-Public Guardian | 925 | 0.164% | \$3,887 | (\$4,061) | (\$174) | \$49 | (\$125) |
| 41002 RUHS- Behavioral Health Treatment | 27,737 | 4.931% | \$116,561 | (\$121,765) | (\$5,204) | \$1,476 | (\$3,728) |
| 41003 Detention | 1,909 | 0.339% | \$8,022 | (\$8,381) | (\$359) | \$102 | (\$257) |
| 41004 MH Administration | 6,258 | 1.113% | \$26,298 | (\$27,473) | (\$1,175) | \$333 | (\$842) |
| 41005 Mental Health Substance Abuse | 3,639 | 0.647% | \$15,292 | (\$15,975) | (\$683) | \$194 | (\$489) |
| 42001 RUHS- Public Health | 13,032 | 2.317% | \$54,765 | (\$57,210) | (\$2,445) | \$693 | (\$1,752) |
| 42002 California Childrens Services | 3,813 | 0.678% | \$16,024 | (\$16,739) | (\$715) | \$203 | (\$512) |
| 42004 Environmental Health | 4,858 | 0.864% | \$20,415 | (\$21,327) | (\$912) | \$259 | (\$653) |
| 42006 Animal Control Services | 5,900 | 1.049% | \$24,794 | (\$25,901) | (\$1,107) | \$314 | (\$793) |
| 42007 RUHS- Ambulatory Care | 7,674 | 1.364% | \$32,249 | (\$33,689) | (\$1,440) | \$408 | (\$1,032) |
| 40050-43001 RUHS - Medical Center | 79,729 | 14.175% | \$335,052 | (\$350,010) | (\$14,958) | \$4,243 | (\$10,715) |
| 43002 Med Indigent Services Program | 840 | 0.149% | \$3,530 | (\$3,688) | (\$158) | \$45 | (\$113) |
| 43003 Correctional Health Systems | 5,389 | 0.958% | \$22,647 | (\$23,658) | (\$1,011) | \$287 | (\$724) |
| 40200-45001 Department of Waste Resources | 4,503 | 0.801% | \$18,923 | (\$19,768) | (\$845) | \$240 | (\$605) |
| 65730-51001 DPSS Administration | 116,182 | 20.655% | \$488,241 | (\$510,039) | (\$21,798) | \$6,183 | (\$15,615) |
| 21050-52001 Local Initiative Admin DCA | 944 | 0.168% | \$3,967 | (\$4,144) | (\$177) | \$50 | (\$127) |

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 |
|--|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|-------------|
| 21050-52002 DCA-Local Initiative Program | 810 | 0.144% | \$3,404 | (\$3,556) | (\$152) | \$43 | (\$109) |
| 21050-52003 DCA-Other Programs | 148 | 0.026% | \$622 | (\$650) | (\$28) | \$8 | (\$20) |
| 21450-53001 Office of Aging-Title III | 3,072 | 0.546% | \$12,910 | (\$13,486) | (\$576) | \$163 | (\$413) |
| 54001 Veterans Services | 426 | 0.076% | \$1,790 | (\$1,870) | (\$80) | \$23 | (\$57) |
| 63001 Cooperative Extension | 159 | 0.028% | \$668 | (\$698) | (\$30) | \$8 | (\$22) |
| 47200-72002 EDA-Custodial Services | 4,559 | 0.811% | \$19,159 | (\$20,014) | (\$855) | \$243 | (\$612) |
| 47210-72003 EDA-Maintenance Services | 4,264 | 0.758% | \$17,919 | (\$18,719) | (\$800) | \$227 | (\$573) |
| 47220-72004 EDA-Real Estate | 813 | 0.145% | \$3,417 | (\$3,569) | (\$152) | \$43 | (\$109) |
| 72005 EDA-Project Management | 740 | 0.132% | \$3,110 | (\$3,249) | (\$139) | \$39 | (\$100) |
| 45600-73003 Printing Services | 377 | 0.067% | \$1,584 | (\$1,655) | (\$71) | \$20 | (\$51) |
| 45700-73004 Supply Services | 290 | 0.052% | \$1,219 | (\$1,273) | (\$54) | \$15 | (\$39) |
| 45300-73005 Fleet Services | 1,387 | 0.247% | \$5,829 | (\$6,089) | (\$260) | \$74 | (\$186) |
| 45620-73006 Central Mail Services | 259 | 0.046% | \$1,088 | (\$1,137) | (\$49) | \$14 | (\$35) |
| 45500-74001 Information Technology | 10,847 | 1.928% | \$45,583 | (\$47,618) | (\$2,035) | \$577 | (\$1,458) |
| 45520-74006 RCIT Communications Solutions | 962 | 0.171% | \$4,043 | (\$4,223) | (\$180) | \$51 | (\$129) |
| 22570-74009 RCIT Geographical Info System | 203 | 0.036% | \$853 | (\$891) | (\$38) | \$11 | (\$27) |
| 25400-931104 Regnl Parks & Open-Space Dist | 9,253 | 1.645% | \$38,885 | (\$40,621) | (\$1,736) | \$492 | (\$1,244) |
| 25800-938001 RCCFC - Agency | 601 | 0.107% | \$2,526 | (\$2,638) | (\$112) | \$32 | (\$80) |
| 40250-943001 WRMD Operations | 628 | 0.112% | \$2,639 | (\$2,757) | (\$118) | \$33 | (\$85) |
| 15100-947200 Flood Cont Dist Admin | 6,018 | 1.070% | \$25,290 | (\$26,419) | (\$1,129) | \$320 | (\$809) |
| 900101-915301 Various CSAs | 768 | 0.137% | \$3,227 | (\$3,372) | (\$145) | \$41 | (\$104) |
| 00 All Other | 2,067 | 0.367% | \$8,686 | (\$9,076) | (\$390) | \$110 | (\$280) |
| 2nd Alloc Remains | - | - | - | - | - | \$1 | \$1 |
| Subtotals | 562,475 | 100.000% | \$2,363,734 | (\$2,469,266) | (\$105,532) | \$29,774 | (\$75,758) |
| Direct Billed | | | | | \$2,469,266 | | \$2,469,266 |
| Total Full Functional Cost | | | | | \$2,363,734 | | \$2,393,508 |

Allocation Basis: # of Payroll checks by department

13003 Payroll
Schedule 6.7

Summary of Allocated Costs

| Department | Total | Payroll |
|--|------------------|------------------|
| 11001 County Executive Office | (\$127) | (\$127) |
| 13001 Auditor-Controller | (\$291) | (\$291) |
| 13002 Audits and Specialized Accounting | (\$48) | (\$48) |
| 13003 Payroll | (\$92) | (\$92) |
| 15001 County Counsel | (\$251) | (\$251) |
| 11301 Human Resources | (\$668) | (\$668) |
| 73001 Purchasing | (\$92) | (\$92) |
| 72001 EDA FM - Admin | (\$138) | (\$138) |
| 72006 EDA Energy | (\$16) | (\$16) |
| 72007 EDA Parking | (\$74) | (\$74) |
| Subtotal for CSD | (\$1,796) | (\$1,796) |
| 10001 Board of Supervisors | (\$203) | (\$203) |
| 10002 Assessment Appeals Board | (\$39) | (\$39) |
| 11044 Grand Jury Admin | (\$4) | (\$4) |
| 11050 Natl Pollutant Dschrg Elim Sys | (\$4) | (\$4) |
| 22000-11303 Air Quality Division | (\$9) | (\$9) |
| 46020-11307 Property Insurance | (\$4) | (\$4) |
| 46100-11308 Workers Compensation | (\$154) | (\$154) |
| 46000-11309 Malpractice Insurance | (\$6) | (\$6) |
| 45960-11310 Liability Insurance | (\$95) | (\$95) |
| 46040-11313 Safety Loss Control | (\$54) | (\$54) |
| 47000-11318 Temporary Assistance | (\$164) | (\$164) |
| 45800-11320 Exclusive Provider Option | (\$150) | (\$150) |
| 46100-11322 Employee Assistance Services | (\$40) | (\$40) |
| 46120-11329 Occupational Health & Wellness | (\$72) | (\$72) |
| 46100-11330 Culture of Health | (\$6) | (\$6) |
| 22050-11501 CFD Assessment Dist Admin | (\$14) | (\$14) |

13003 Payroll
Schedule 6.7

Summary of Allocated Costs (continued)

| Department | Total | Payroll |
|---|-----------|-----------|
| 12001 Assessor | (\$731) | (\$731) |
| 12002 County Clerk-Recorder | (\$608) | (\$608) |
| 45100-12003 Records Mgmt & Archives Program | (\$47) | (\$47) |
| 33600-12004 CREST | (\$79) | (\$79) |
| 14001 Treasurer-Tax Collector | (\$344) | (\$344) |
| 17001 Registrar of Voters | (\$243) | (\$243) |
| 21100-19001 AgencyAdministration | (\$111) | (\$111) |
| 21350-19002 HUD-CDBG Home Grants | (\$37) | (\$37) |
| 21550-19003 Workforce Development | (\$357) | (\$357) |
| 40600-19004 Housing Authority (County) | (\$434) | (\$434) |
| 21200-19007 EDA/County Free Library | (\$17) | (\$17) |
| 19010 Economic Development | (\$59) | (\$59) |
| 22100-19107 County Airports | (\$37) | (\$37) |
| 22200-19201 Fair And National Date Fest | (\$75) | (\$75) |
| 19301 Edward Dean Museum | (\$11) | (\$11) |
| 20001 Emergency Management | (\$152) | (\$152) |
| 22001 District Attorney | (\$2,468) | (\$2,468) |
| 23001 Riv Co Dep of Child Supt Svcs | (\$1,001) | (\$1,001) |
| 24001 Public Defender | (\$799) | (\$799) |
| 25001 Sheriff Administration | (\$190) | (\$190) |
| 25002 Sheriff Support | (\$1,218) | (\$1,218) |
| 25003 Sheriff Patrol | (\$6,256) | (\$6,256) |
| 25004 Sheriff Corrections | (\$5,426) | (\$5,426) |
| 25005 Sheriff Court Services | (\$675) | (\$675) |
| 25006 CAC Security | (\$10) | (\$10) |
| 25007 Ben Clark Training Center | (\$228) | (\$228) |
| 25010 Sheriff Coroner | (\$199) | (\$199) |
| 25011 Sheriff -Public Administrator | (\$58) | (\$58) |
| 22250-25051 Sheriff Cal-ID | (\$98) | (\$98) |
| 37200-26001 Juvenile Hall | (\$1,240) | (\$1,240) |

13003 Payroll
Schedule 6.7

Summary of Allocated Costs (continued)

| Department | Total | Payroll |
|---|------------|------------|
| 26002 Probation | (\$1,897) | (\$1,897) |
| 26007 Administration & Support | (\$284) | (\$284) |
| 27002 Fire Protection | (\$709) | (\$709) |
| 27004 Fire Protection-Contract Svc | (\$108) | (\$108) |
| 28001 Agricultural Commisioner | (\$170) | (\$170) |
| 51215-29001 Local Agency Formation Comm | (\$24) | (\$24) |
| 20200-31002 TLMA Administrative Services | (\$174) | (\$174) |
| 20200-31003 Consolidated Counter Services | (\$63) | (\$63) |
| 20200-31005 Environmental Programs | (\$17) | (\$17) |
| 20250-31101 Building & Safety | (\$123) | (\$123) |
| 31201 Planning | (\$100) | (\$100) |
| 20000-31301 Transportation | (\$1,013) | (\$1,013) |
| 20260-31302 Surveyor | (\$100) | (\$100) |
| 20000-31307 Transportation Equipment | (\$77) | (\$77) |
| 22650-31308 TLMA ALUC | (\$16) | (\$16) |
| 31401 Code Enforcement | (\$243) | (\$243) |
| 41001 MH-Public Guardian | (\$125) | (\$125) |
| 41002 RUHS- Behavioral Health Treatment | (\$3,728) | (\$3,728) |
| 41003 Detention | (\$257) | (\$257) |
| 41004 MH Administration | (\$842) | (\$842) |
| 41005 Mental Health Substance Abuse | (\$489) | (\$489) |
| 42001 RUHS- Public Health | (\$1,752) | (\$1,752) |
| 42002 California Childrens Services | (\$512) | (\$512) |
| 42004 Environmental Health | (\$653) | (\$653) |
| 42006 Animal Control Services | (\$793) | (\$793) |
| 42007 RUHS- Ambulatory Care | (\$1,032) | (\$1,032) |
| 40050-43001 RUHS - Medical Center | (\$10,715) | (\$10,715) |
| 43002 Med Indigent Services Program | (\$113) | (\$113) |
| 43003 Correctional Health Systems | (\$724) | (\$724) |
| 40200-45001 Department of Waste Resources | (\$605) | (\$605) |

13003 Payroll
Schedule 6.7

Summary of Allocated Costs (continued)

| Department | Total | Payroll |
|--|---------------|---------------|
| 65730-51001 DPSS Administration | (\$15,615) | (\$15,615) |
| 21050-52001 Local Initiative Admin DCA | (\$127) | (\$127) |
| 21050-52002 DCA-Local Initiative Program | (\$109) | (\$109) |
| 21050-52003 DCA-Other Programs | (\$20) | (\$20) |
| 21450-53001 Office of Aging-Title III | (\$413) | (\$413) |
| 54001 Veterans Services | (\$57) | (\$57) |
| 63001 Cooperative Extension | (\$22) | (\$22) |
| 47200-72002 EDA-Custodial Services | (\$612) | (\$612) |
| 47210-72003 EDA-Maintenance Services | (\$573) | (\$573) |
| 47220-72004 EDA-Real Estate | (\$109) | (\$109) |
| 72005 EDA-Project Management | (\$100) | (\$100) |
| 45600-73003 Printing Services | (\$51) | (\$51) |
| 45700-73004 Supply Services | (\$39) | (\$39) |
| 45300-73005 Fleet Services | (\$186) | (\$186) |
| 45620-73006 Central Mail Services | (\$35) | (\$35) |
| 45500-74001 Information Technology | (\$1,458) | (\$1,458) |
| 45520-74006 RCIT Communications Solutions | (\$129) | (\$129) |
| 22570-74009 RCIT Geographical Info System | (\$27) | (\$27) |
| 25400-931104 Regnl Parks & Open-Space Dist | (\$1,244) | (\$1,244) |
| 25800-938001 RCCFC - Agency | (\$80) | (\$80) |
| 40250-943001 WRMD Operations | (\$85) | (\$85) |
| 15100-947200 Flood Cont Dist Admin | (\$809) | (\$809) |
| 900101-915301 Various CSAs | (\$104) | (\$104) |
| 00 All Other | (\$280) | (\$280) |
| 2nd Alloc Remains | \$1 | \$1 |
| Totals | (\$75,758) | (\$75,758) |
| Direct Billed | \$2,469,266 | \$2,469,266 |
| Total Full Functional Cost | \$2,393,508 | \$2,393,508 |
| Less Direct Billed | (\$2,469,266) | (\$2,469,266) |
| Less CSD Amounts | \$1,796 | \$1,796 |
| Total Receiving Department Allocation | (\$73,963) | (\$73,963) |

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

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

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 | \$6,039,786 | - | \$6,039,786 | - | |
| C/A | 572800 Intra-Miscellaneous | \$1,833,414 | - | \$1,833,414 | - | |
| C/A | 573000 Intra-Planning | \$322,919 | - | \$322,919 | - | |
| Total for C/A | | \$8,196,119 | - | \$8,196,119 | - | |
| REV | 755380 CA Penal Code 1305 | \$33,778 | - | - | \$33,778 | Penal code fines unallowed |
| REV | 771410 Flood Control District | \$200,825 | - | \$200,825 | - | |
| REV | 771420 Housing Authority | \$122,318 | - | \$122,318 | - | |
| REV | 771430 Legal Service | \$445,461 | - | \$445,461 | - | |
| REV | 771440 Liability Insurance | \$332,989 | - | - | \$332,989 | Unallowed Insurance Litigation |
| REV | 771450 LPS Conservatorship | \$137,237 | - | \$137,237 | - | |
| REV | 771470 School Districts | \$29,055 | - | - | \$29,055 | Outside agency unallowed |
| REV | 771930 Deposit Based Fee Draws | \$293,784 | - | - | \$293,784 | Deposit Fees unallowed |
| REV | 777520 Reimb. for Services | \$504,103 | - | \$353,787 | \$150,316 | Unallowed revenue |
| REV | 778160 Interfnd Legal Services | \$765,340 | - | \$765,340 | - | Outside agency unallowed |
| REV | 778280 Interfnd Reimb. for Service | \$87 | - | - | \$87 | Unallowed outside agency |
| REV | 781360 Other Misc Revenue | \$980 | - | - | \$980 | Outside agency unallowed |
| REV | 790600 Contr. from Other County Funds | \$11,002 | - | - | \$11,002 | Contribution - unallowed |
| Total for REV | | \$2,876,959 | - | \$2,024,968 | \$851,991 | |
| Total per Books | | \$11,073,078 | | | | |
| Less General Government | | (\$851,991) | | | | |
| Less Off the Top | | - | | | | |
| Less Direct Billed | | (\$10,221,087) | | | | |
| Difference | | - | | | | |

Fiscal Year 2015/2016 Actual
For Use In Year 2017/2018

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 6/21/2017

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 |
|---------------------------------------|------|----------------------|--------------------|----------------------------|-----------------------------|
| <i>Total %</i> | | | - | 96.526% | 3.474% |
| Wages and Benefits | | | | | |
| Salaries | | \$8,813,695 | - | \$8,507,483 | \$306,212 |
| Benefits | | \$3,234,551 | - | \$3,122,174 | \$112,377 |
| Wages and Benefits Subtotal | | \$12,048,246 | - | \$11,629,657 | \$418,589 |
| Services and Supplies | | | | | |
| Services & Supplies | SAL | \$1,009,141 | - | \$974,081 | \$35,060 |
| Equipment | DISA | - | - | - | - |
| 57200 Intra DPSS | DISA | (\$6,039,786) | - | - | - |
| 572800 Intra Misc | DISA | (\$1,833,414) | - | - | - |
| 573000 Intra Planning | DISA | (\$322,919) | - | - | - |
| Services and Supplies Subtotal | | (\$7,186,978) | - | \$974,081 | \$35,060 |
| Cost Adjustments | | | | | |
| Equipment | | - | - | - | - |
| 57200 Intra DPSS | | \$6,039,786 | - | - | - |
| 572800 Intra Misc | | \$1,833,414 | - | - | - |
| 573000 Intra Planning | | \$322,919 | - | - | - |
| Cost Adjustments Subtotal | | \$8,196,119 | - | - | - |
| Reallocate Admin | | | - | - | - |
| Functional Costs | | \$13,057,387 | - | \$12,603,737 | \$453,650 |

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 |
|---|---------------------|-----------------|-------------------------|--------------------------|
| 1 Building Depreciation | \$279,991 | - | \$270,263 | \$9,728 |
| 2 Equipment Depreciation | \$5,235 | - | \$5,053 | \$182 |
| 11001 County Executive Office | \$23,150 | - | \$22,346 | \$804 |
| 11001 County Executive Office | - | \$88 | \$85 | \$3 |
| 13001 Auditor-Controller | \$20,057 | - | \$19,361 | \$697 |
| 13001 Auditor-Controller | - | \$733 | \$708 | \$25 |
| 13002 Audits and Specialized Accounting | \$29,959 | - | \$28,918 | \$1,041 |
| 13002 Audits and Specialized Accounting | - | \$450 | \$434 | \$16 |
| 13003 Payroll | (\$350) | - | (\$338) | (\$12) |
| 13003 Payroll | - | \$99 | \$96 | \$3 |
| 11301 Human Resources | - | \$9,971 | \$9,624 | \$346 |
| 73001 Purchasing | - | \$582 | \$562 | \$20 |
| 72006 EDA Energy | - | \$3,144 | \$3,034 | \$109 |
| 72007 EDA Parking | - | \$1,284 | \$1,239 | \$45 |
| Subtotals | \$358,042 | \$16,350 | \$361,385 | \$13,007 |
| Functional Costs | \$13,057,387 | | \$12,603,737 | \$453,650 |
| Total Allocated Costs | \$13,431,780 | | \$12,965,123 | \$466,657 |

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 |
|--|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|-----------|
| 13001 Auditor-Controller | 152.37 | 0.219% | \$28,422 | (\$11,862) | \$16,560 | - | \$16,560 |
| 11301 Human Resources | 704.8 | 1.015% | \$131,470 | - | \$131,470 | \$161 | \$131,631 |
| 73001 Purchasing | 205.7 | 0.296% | \$38,370 | - | \$38,370 | \$47 | \$38,417 |
| 72006 EDA Energy | 16.27 | 0.023% | \$3,035 | (\$2,831) | \$204 | \$4 | \$208 |
| 72007 EDA Parking | 0.4 | 0.001% | \$75 | (\$70) | \$5 | - | \$5 |
| 10001 Board of Supervisors | 2,008.08 | 2.893% | \$374,578 | (\$1,340) | \$373,238 | \$458 | \$373,696 |
| 10002 Assessment Appeals Board | 1,003 | 1.445% | \$187,095 | (\$159,280) | \$27,815 | \$229 | \$28,044 |
| 11029 Legislative-Admin Support | 1,249.33 | 1.800% | \$233,045 | (\$217,037) | \$16,008 | \$285 | \$16,293 |
| 37050-11034 Teeter Debt Service | 17.8 | 0.026% | \$3,320 | (\$3,097) | \$223 | \$4 | \$227 |
| 11038 EO Subfund Operations | 622.27 | 0.896% | \$116,076 | (\$108,275) | \$7,801 | \$142 | \$7,943 |
| 11041 Solar Program | 42.23 | 0.061% | \$7,877 | (\$7,348) | \$529 | \$10 | \$539 |
| 30700-11042 Cap Imp Prg-Capital Projects | 0.8 | 0.001% | \$149 | (\$139) | \$10 | - | \$10 |
| 11044 Grand Jury Admin | 28 | 0.040% | \$5,223 | - | \$5,223 | \$6 | \$5,229 |
| 11050 Natl Pollutant Dschrg Elim Sys | 17.8 | 0.026% | \$3,320 | (\$3,097) | \$223 | \$4 | \$227 |
| 11099 Indigent Defense | 15.6 | 0.022% | \$2,910 | (\$2,714) | \$196 | \$4 | \$200 |
| 22050-11501 CFD Assessment Dist Admin | 29.3 | 0.042% | \$5,465 | (\$5,098) | \$367 | \$7 | \$374 |
| 12001 Assessor | 1,301.3 | 1.875% | \$242,739 | (\$24,691) | \$218,048 | \$296 | \$218,344 |
| 12002 County Clerk-Recorder | 217.1 | 0.313% | \$40,497 | - | \$40,497 | \$49 | \$40,546 |
| 14001 Treasurer-Tax Collector | 1,558.65 | 2.245% | \$290,744 | (\$118,477) | \$172,267 | \$355 | \$172,622 |
| 17001 Registrar of Voters | 466.9 | 0.673% | \$87,093 | (\$14,268) | \$72,825 | \$106 | \$72,931 |
| 21100-19001 AgencyAdministration | 41.64 | 0.060% | \$7,767 | (\$7,245) | \$522 | \$9 | \$531 |
| 21350-19002 HUD-CDBG Home Grants | 165.33 | 0.238% | \$30,840 | (\$28,767) | \$2,073 | \$38 | \$2,111 |
| 21550-19003 Workforce Development | 180.67 | 0.260% | \$33,701 | (\$31,437) | \$2,264 | \$41 | \$2,305 |
| 40600-19004 Housing Authority (County) | 691.56 | 0.996% | \$129,001 | (\$120,331) | \$8,670 | \$158 | \$8,828 |
| 21100-19005 Single Family Revenue Bond | 33.08 | 0.048% | \$6,171 | (\$5,755) | \$416 | \$8 | \$424 |
| 21250-19006 Home Grant Program | 73.18 | 0.105% | \$13,651 | (\$12,733) | \$918 | \$17 | \$935 |
| 21200-19007 EDA/County Free Library | 8.99 | 0.013% | \$1,677 | (\$1,564) | \$113 | \$2 | \$115 |
| 60045-19009 Successor Agency to the RDA | 389.09 | 0.560% | \$72,579 | (\$67,701) | \$4,878 | \$89 | \$4,967 |

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 | 119.81 | 0.173% | \$22,349 | (\$21,542) | \$807 | \$27 | \$834 |
| 22100-19107 County Airports | 433.51 | 0.624% | \$80,865 | (\$75,431) | \$5,434 | \$99 | \$5,533 |
| 22200-19201 Fair And National Date Fest | 15.2 | 0.022% | \$2,835 | (\$2,645) | \$190 | \$3 | \$193 |
| 19301 Edward Dean Museum | 2.6 | 0.004% | \$485 | (\$452) | \$33 | \$1 | \$34 |
| 20001 Emergency Management | 37.8 | 0.054% | \$7,051 | (\$6,577) | \$474 | \$9 | \$483 |
| 22001 District Attorney | 31.6 | 0.046% | \$5,895 | (\$383) | \$5,512 | \$7 | \$5,519 |
| 23001 Riv Co Dep of Child Supt Svcs | 14.9 | 0.021% | \$2,779 | (\$2,593) | \$186 | \$3 | \$189 |
| 24001 Public Defender | 33.6 | 0.048% | \$6,268 | (\$2,923) | \$3,345 | \$8 | \$3,353 |
| 25001 Sheriff Administration | 2,371.38 | 3.416% | \$442,347 | (\$220,889) | \$221,458 | \$540 | \$221,998 |
| 25003 Sheriff Patrol | 3.7 | 0.005% | \$690 | (\$644) | \$46 | \$1 | \$47 |
| 25004 Sheriff Corrections | 229.73 | 0.331% | \$42,853 | (\$38,872) | \$3,981 | \$52 | \$4,033 |
| 25007 Ben Clark Training Center | 16.91 | 0.024% | \$3,154 | (\$2,942) | \$212 | \$4 | \$216 |
| 25011 Sheriff -Public Administrator | 6.6 | 0.010% | \$1,231 | - | \$1,231 | \$2 | \$1,233 |
| 26002 Probation | 110.5 | 0.159% | \$20,612 | - | \$20,612 | \$25 | \$20,637 |
| 26007 Administration & Support | 7.6 | 0.011% | \$1,418 | (\$1,322) | \$96 | \$2 | \$98 |
| 27002 Fire Protection | 252.94 | 0.364% | \$47,182 | (\$18,956) | \$28,226 | \$58 | \$28,284 |
| 28001 Agricultural Commisioner | 7 | 0.010% | \$1,306 | - | \$1,306 | \$2 | \$1,308 |
| 51215-29001 Local Agency Formation Comm | 61.37 | 0.088% | \$11,448 | (\$10,679) | \$769 | \$14 | \$783 |
| 20200-31002 TLMA Administrative Services | 13.3 | 0.019% | \$2,481 | (\$2,314) | \$167 | \$3 | \$170 |
| 20200-31003 Consolidated Counter Services | 0.4 | 0.001% | \$75 | (\$70) | \$5 | - | \$5 |
| 20250-31101 Building & Safety | 65.92 | 0.095% | \$12,296 | (\$11,471) | \$825 | \$15 | \$840 |
| 31201 Planning | 1,797.25 | 2.589% | \$335,251 | (\$312,721) | \$22,530 | \$409 | \$22,939 |
| 20000-31301 Transportation | 1,133.02 | 1.632% | \$211,349 | (\$194,883) | \$16,466 | \$258 | \$16,724 |
| 20260-31302 Surveyor | 37.3 | 0.054% | \$6,958 | (\$6,490) | \$468 | \$8 | \$476 |
| 22650-31308 TLMA ALUC | 240.06 | 0.346% | \$44,780 | (\$41,771) | \$3,009 | \$55 | \$3,064 |
| 31401 Code Enforcement | 4,154.41 | 5.984% | \$774,945 | (\$722,855) | \$52,090 | \$947 | \$53,037 |
| 41001 MH-Public Guardian | 4,583.62 | 6.603% | \$855,008 | (\$137,237) | \$717,771 | \$1,044 | \$718,815 |
| 41002 RUHS- Behavioral Health Treatment | 0.3 | 0.000% | \$56 | (\$52) | \$4 | - | \$4 |
| 41004 MH Administration | 375.02 | 0.540% | \$69,955 | (\$925) | \$69,030 | \$85 | \$69,115 |
| 41005 Mental Health Substance Abuse | 23.22 | 0.033% | \$4,331 | (\$4,040) | \$291 | \$5 | \$296 |

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 |
|--|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|--------------|
| 42001 RUHS- Public Health | 97.6 | 0.141% | \$18,206 | (\$11,867) | \$6,339 | \$22 | \$6,361 |
| 42004 Environmental Health | 109 | 0.157% | \$20,332 | (\$18,967) | \$1,365 | \$25 | \$1,390 |
| 42006 Animal Control Services | 366.27 | 0.528% | \$68,322 | (\$63,732) | \$4,590 | \$83 | \$4,673 |
| 40050-43001 RUHS - Medical Center | 1,789.95 | 2.578% | \$333,889 | (\$275,398) | \$58,491 | \$408 | \$58,899 |
| 40200-45001 Department of Waste Resources | 523 | 0.753% | \$97,558 | (\$91,002) | \$6,556 | \$119 | \$6,675 |
| 65730-51001 DPSS Administration | 33,967.97 | 48.931% | \$6,336,236 | (\$5,910,427) | \$425,809 | \$7,739 | \$433,548 |
| 21050-52001 Local Initiative Admin DCA | 70.95 | 0.102% | \$13,235 | (\$12,345) | \$890 | \$16 | \$906 |
| 21050-52002 DCA-Local Initiative Program | 35.92 | 0.052% | \$6,700 | (\$6,250) | \$450 | \$8 | \$458 |
| 21450-53001 Office of Aging-Title III | 51.9 | 0.075% | \$9,681 | - | \$9,681 | \$12 | \$9,693 |
| 54001 Veterans Services | 3.5 | 0.005% | \$653 | - | \$653 | \$1 | \$654 |
| 47200-72002 EDA-Custodial Services | 20.2 | 0.029% | \$3,768 | (\$3,515) | \$253 | \$5 | \$258 |
| 47210-72003 EDA-Maintenance Services | 13.7 | 0.020% | \$2,556 | (\$2,384) | \$172 | \$3 | \$175 |
| 47220-72004 EDA-Real Estate | 1,122.15 | 1.616% | \$209,321 | (\$195,253) | \$14,068 | \$256 | \$14,324 |
| 72005 EDA-Project Management | 74.47 | 0.107% | \$13,891 | (\$12,957) | \$934 | \$17 | \$951 |
| 30100-72008 EDA-Capital Projects | 1,101.52 | 1.587% | \$205,473 | (\$191,664) | \$13,809 | \$251 | \$14,060 |
| 45520-74006 RCIT Communications Solutions | 514 | 0.740% | \$95,879 | (\$6,595) | \$89,284 | \$117 | \$89,401 |
| 25400-931104 Regnl Parks & Open-Space Dist | 398.57 | 0.574% | \$74,347 | (\$69,351) | \$4,996 | \$91 | \$5,087 |
| 25800-938001 RCCFC - Agency | 150.4 | 0.217% | \$28,055 | (\$26,170) | \$1,885 | \$34 | \$1,919 |
| 15100-947200 Flood Cont Dist Admin | 1,149.7 | 1.656% | \$214,460 | (\$200,048) | \$14,412 | \$262 | \$14,674 |
| 900101-915301 Various CSAs | 25.4 | 0.037% | \$4,738 | (\$4,419) | \$319 | \$6 | \$325 |
| 00 All Other | 412.23 | 0.594% | \$76,896 | (\$71,612) | \$5,284 | \$94 | \$5,378 |
| Subtotals | 69,420.21 | 100.000% | \$12,949,340 | (\$9,970,792) | \$2,978,548 | \$15,782 | \$2,994,331 |
| Direct Billed | | | | | \$9,970,792 | | \$9,970,792 |
| Total Full Functional Cost | | | | | \$12,949,340 | | \$12,965,123 |

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 |
|--|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|-----------|
| 10001 Board of Supervisors | 2.7 | 0.093% | \$432 | - | \$432 | \$1 | \$433 |
| 10002 Assessment Appeals Board | 1 | 0.034% | \$160 | - | \$160 | - | \$160 |
| 11029 Legislative-Admin Support | 27.5 | 0.943% | \$4,395 | (\$3,053) | \$1,342 | \$5 | \$1,347 |
| 12001 Assessor | 27.3 | 0.936% | \$4,363 | (\$1,110) | \$3,253 | \$5 | \$3,258 |
| 14001 Treasurer-Tax Collector | 52.3 | 1.793% | \$8,358 | (\$444) | \$7,914 | \$10 | \$7,924 |
| 40600-19004 Housing Authority (County) | 17.9 | 0.614% | \$2,861 | (\$1,987) | \$874 | \$3 | \$877 |
| 20001 Emergency Management | 31.7 | 1.087% | \$5,066 | (\$3,519) | \$1,547 | \$6 | \$1,553 |
| 25001 Sheriff Administration | 4.4 | 0.151% | \$703 | (\$488) | \$215 | \$1 | \$216 |
| 26002 Probation | 4 | 0.137% | \$639 | - | \$639 | \$1 | \$640 |
| 20250-31101 Building & Safety | 13.7 | 0.470% | \$2,189 | (\$1,521) | \$668 | \$3 | \$671 |
| 31201 Planning | 99.4 | 3.408% | \$15,886 | (\$11,033) | \$4,853 | \$19 | \$4,872 |
| 20000-31301 Transportation | 79.3 | 2.719% | \$12,673 | (\$8,802) | \$3,871 | \$15 | \$3,886 |
| 31401 Code Enforcement | 698.8 | 23.961% | \$111,680 | (\$77,567) | \$34,113 | \$136 | \$34,249 |
| 41001 MH-Public Guardian | 588.2 | 20.169% | \$94,004 | - | \$94,004 | \$115 | \$94,119 |
| 42006 Animal Control Services | 17.9 | 0.614% | \$2,861 | (\$1,987) | \$874 | \$3 | \$877 |
| 40050-43001 RUHS - Medical Center | 0.6 | 0.021% | \$96 | (\$67) | \$29 | - | \$29 |
| 40200-45001 Department of Waste Resources | 6.9 | 0.237% | \$1,103 | (\$766) | \$337 | \$1 | \$338 |
| 65730-51001 DPSS Administration | 1,165.4 | 39.960% | \$186,250 | (\$129,359) | \$56,891 | \$227 | \$57,118 |
| 47220-72004 EDA-Real Estate | 59.5 | 2.040% | \$9,509 | (\$6,605) | \$2,904 | \$12 | \$2,916 |
| 30100-72008 EDA-Capital Projects | 2.5 | 0.086% | \$400 | (\$278) | \$122 | - | \$122 |
| 25400-931104 Regnl Parks & Open-Space Dist | 8.4 | 0.288% | \$1,342 | (\$932) | \$410 | \$2 | \$412 |
| 15100-947200 Flood Cont Dist Admin | 7 | 0.240% | \$1,119 | (\$777) | \$342 | \$1 | \$343 |
| 2nd Alloc Remains | - | - | - | - | - | \$2 | \$2 |
| Subtotals | 2,916.4 | 100.000% | \$466,089 | (\$250,295) | \$215,794 | \$568 | \$216,362 |
| Direct Billed | | | | | \$250,295 | | \$250,295 |
| Total Full Functional Cost | | | | | \$466,089 | | \$466,657 |

Allocation Basis: Hours billed per department

15001 County Counsel
Schedule 7.7

Summary of Allocated Costs

| Department | Total | Attorney Legal Services | Paralegal Legal Services |
|--|------------------|----------------------------|-----------------------------|
| 13001 Auditor-Controller | \$16,560 | \$16,560 | - |
| 11301 Human Resources | \$131,631 | \$131,631 | - |
| 73001 Purchasing | \$38,417 | \$38,417 | - |
| 72006 EDA Energy | \$208 | \$208 | - |
| 72007 EDA Parking | \$5 | \$5 | - |
| Subtotal for CSD | \$186,822 | \$186,822 | - |
| 10001 Board of Supervisors | \$374,129 | \$373,696 | \$433 |
| 10002 Assessment Appeals Board | \$28,204 | \$28,044 | \$160 |
| 11029 Legislative-Admin Support | \$17,639 | \$16,293 | \$1,347 |
| 37050-11034 Teeter Debt Service | \$227 | \$227 | - |
| 11038 EO Subfund Operations | \$7,943 | \$7,943 | - |
| 11041 Solar Program | \$539 | \$539 | - |
| 30700-11042 Cap Imp Prg-Capital Projects | \$10 | \$10 | - |
| 11044 Grand Jury Admin | \$5,229 | \$5,229 | - |
| 11050 Natl Pollutant Dschrg Elim Sys | \$227 | \$227 | - |
| 11099 Indigent Defense | \$200 | \$200 | - |
| 22050-11501 CFD Assessment Dist Admin | \$374 | \$374 | - |
| 12001 Assessor | \$221,602 | \$218,344 | \$3,258 |
| 12002 County Clerk-Recorder | \$40,546 | \$40,546 | - |
| 14001 Treasurer-Tax Collector | \$180,546 | \$172,622 | \$7,924 |
| 17001 Registrar of Voters | \$72,931 | \$72,931 | - |
| 21100-19001 AgencyAdministration | \$531 | \$531 | - |
| 21350-19002 HUD-CDBG Home Grants | \$2,111 | \$2,111 | - |
| 21550-19003 Workforce Development | \$2,305 | \$2,305 | - |
| 40600-19004 Housing Authority (County) | \$9,704 | \$8,828 | \$877 |
| 21100-19005 Single Family Revenue Bond | \$424 | \$424 | - |

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 |
|---|--------------|------------------------------------|-------------------------------------|
| 21250-19006 Home Grant Program | \$935 | \$935 | - |
| 21200-19007 EDA/County Free Library | \$115 | \$115 | - |
| 60045-19009 Successor Agency to the RDA | \$4,967 | \$4,967 | - |
| 19010 Economic Development | \$834 | \$834 | - |
| 22100-19107 County Airports | \$5,533 | \$5,533 | - |
| 22200-19201 Fair And National Date Fest | \$193 | \$193 | - |
| 19301 Edward Dean Museum | \$34 | \$34 | - |
| 20001 Emergency Management | \$2,036 | \$483 | \$1,553 |
| 22001 District Attorney | \$5,519 | \$5,519 | - |
| 23001 Riv Co Dep of Child Supt Svcs | \$189 | \$189 | - |
| 24001 Public Defender | \$3,353 | \$3,353 | - |
| 25001 Sheriff Administration | \$222,214 | \$221,998 | \$216 |
| 25003 Sheriff Patrol | \$47 | \$47 | - |
| 25004 Sheriff Corrections | \$4,033 | \$4,033 | - |
| 25007 Ben Clark Training Center | \$216 | \$216 | - |
| 25011 Sheriff -Public Administrator | \$1,233 | \$1,233 | - |
| 26002 Probation | \$21,277 | \$20,637 | \$640 |
| 26007 Administration & Support | \$98 | \$98 | - |
| 27002 Fire Protection | \$28,284 | \$28,284 | - |
| 28001 Agricultural Commisioner | \$1,308 | \$1,308 | - |
| 51215-29001 Local Agency Formation Comm | \$783 | \$783 | - |
| 20200-31002 TLMA Administrative Services | \$170 | \$170 | - |
| 20200-31003 Consolidated Counter Services | \$5 | \$5 | - |
| 20250-31101 Building & Safety | \$1,512 | \$840 | \$671 |
| 31201 Planning | \$27,811 | \$22,939 | \$4,872 |
| 20000-31301 Transportation | \$20,610 | \$16,724 | \$3,886 |
| 20260-31302 Surveyor | \$476 | \$476 | - |
| 22650-31308 TLMA ALUC | \$3,064 | \$3,064 | - |
| 31401 Code Enforcement | \$87,286 | \$53,037 | \$34,249 |
| 41001 MH-Public Guardian | \$812,934 | \$718,815 | \$94,119 |

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 |
|--|-----------------------|----------------------------|-----------------------------|
| 41002 RUHS- Behavioral Health Treatment | \$4 | \$4 | - |
| 41004 MH Administration | \$69,115 | \$69,115 | - |
| 41005 Mental Health Substance Abuse | \$296 | \$296 | - |
| 42001 RUHS- Public Health | \$6,361 | \$6,361 | - |
| 42004 Environmental Health | \$1,390 | \$1,390 | - |
| 42006 Animal Control Services | \$5,550 | \$4,673 | \$877 |
| 40050-43001 RUHS - Medical Center | \$58,928 | \$58,899 | \$29 |
| 40200-45001 Department of Waste Resources | \$7,013 | \$6,675 | \$338 |
| 65730-51001 DPSS Administration | \$490,666 | \$433,548 | \$57,118 |
| 21050-52001 Local Initiative Admin DCA | \$906 | \$906 | - |
| 21050-52002 DCA-Local Initiative Program | \$458 | \$458 | - |
| 21450-53001 Office of Aging-Title III | \$9,693 | \$9,693 | - |
| 54001 Veterans Services | \$654 | \$654 | - |
| 47200-72002 EDA-Custodial Services | \$258 | \$258 | - |
| 47210-72003 EDA-Maintenance Services | \$175 | \$175 | - |
| 47220-72004 EDA-Real Estate | \$17,240 | \$14,324 | \$2,916 |
| 72005 EDA-Project Management | \$951 | \$951 | - |
| 30100-72008 EDA-Capital Projects | \$14,181 | \$14,060 | \$122 |
| 45520-74006 RCIT Communications Solutions | \$89,401 | \$89,401 | - |
| 25400-931104 Regnl Parks & Open-Space Dist | \$5,500 | \$5,087 | \$412 |
| 25800-938001 RCCFC - Agency | \$1,919 | \$1,919 | - |
| 15100-947200 Flood Cont Dist Admin | \$15,017 | \$14,674 | \$343 |
| 900101-915301 Various CSAs | \$325 | \$325 | - |
| 00 All Other | \$5,378 | \$5,378 | - |
| 2nd Alloc Remains | \$2 | - | \$2 |
| Totals | \$3,210,694 | \$2,994,332 | \$216,362 |
| Direct Billed | \$10,221,087 | \$9,970,792 | \$250,295 |
| Total Full Functional Cost | \$13,431,781 | \$12,965,124 | \$466,657 |
| Less Direct Billed | (\$10,221,087) | (\$9,970,792) | (\$250,295) |
| Less CSD Amounts | (\$186,822) | (\$186,822) | - |
| Total Receiving Department Allocation | \$3,023,873 | \$2,807,511 | \$216,362 |

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. The department provides services from recruitment through employee separation to an assigned group of departments through eight Human Resource Service Teams. In addition, some departments have staff fully dedicated to their service needs and reimburse costs related to these positions. Costs related to overall human resources services such as classification and compensation, benefits, employee and labor relations and employee assistance are allocated to departments based on the average number of full-time employees per department supported.

The Human Resource Service Teams and cost centers are as follows:

| | |
|------------------------------------|--|
| HR General - | Allocates Human Resources General based on the number of FTE's by department countywide. |
| LOI Srvs Team - | Allocates Linking Opportunities through Innovation (LOI) Service Team costs based on average number of full-time employees per department supported. |
| Justice Srvs Team - | Allocates team costs based on average number of full-time employees per department supported. |
| Admin Srvs Team - | Allocates team costs based on average number of full-time employees per department supported. |
| Social Services Srvs Team - | Allocates team costs based on average number of full-time employees per department supported. |
| Sheriff Coroner Srvs Team - | Allocates team costs based on average number of full-time employees per department supported. |
| Health Services Srvs Team - | Allocates team costs based on average number of full-time employees per department supported. |
| Mental Health Srvs Team - | Allocates team costs based on average number of full-time employees per department supported. |
| - | Allocates Riverside University Health System (RUHS) Service Team costs based on average number of full-time employees per department supported. |
| RUHS Srvs Team - | Allocates Human Resources Direct cost directly to department supported. |
| HR Direct - | A function used to offset the direct bills for HR. |
| Direct Bills HR - | |
| CGE Training - | Not further allocated |

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 | \$1,239,251 | - | - | \$1,239,251 | Arbitration, Legal Notices, etc. passthrough unallow |
| C/A | 572900 Intra-Personnel | \$12,980,635 | - | \$12,978,576 | \$2,059 | Passthrough unallow |
| C/A | 573500 Intra-Training | \$233,068 | - | - | \$233,068 | CGE Training Fee (exp+rev unallow) |
| Total for C/A | | \$14,452,954 | - | \$12,978,576 | \$1,474,378 | |
| REV | 774580 Fees Other Health | \$84,906 | - | - | \$84,906 | Outside agency unallowed |
| REV | 777030 Personnel Services | \$5,931,533 | - | \$5,079,130 | \$852,403 | Dental/Health Ins Admin Fee unallow |
| REV | 777040 Training | \$73,273 | - | - | \$73,273 | CGE Training Fee (exp + rev) unallow |
| REV | 777520 Reimbursement for Services | \$593,576 | - | - | \$593,576 | Arbitration, Legal notices, etc passthrough unallow |
| REV | 777780 Subpoena Fees | \$964 | - | - | \$964 | Subpoena fees - unallowed |
| REV | 778230 Interfnd - Personnel Service | \$796,812 | - | \$796,812 | - | |
| REV | 778280 Interfnd - Reimb for Service | \$28,061 | - | - | \$28,061 | Arbitration, legal notices, etc. passthrough unallow |
| REV | 778340 Interfnd - Training | \$32,000 | - | - | \$32,000 | CGE Training Fee (exp+rev) unallowed |
| REV | 781220 Contr. & Donations | \$737,311 | - | - | \$737,311 | Contributions - unallowed |
| REV | 781360 Other Misc. Rev. | \$147,017 | - | - | \$147,017 | Outside agency unallowed |
| REV | 781440 Witness Jury Fees - Employees | \$15 | - | - | \$15 | Jury Fees unallowed |
| REV | 790600 Contr. from Other County Funds | \$702,500 | - | - | \$702,500 | Contributions - unallowed |
| Total for REV | | \$9,127,968 | - | \$5,875,942 | \$3,252,026 | |
| Total per Books | | \$23,580,922 | | | | |
| Less General Government | | (\$4,726,404) | | | | |
| Less Off the Top | | - | | | | |
| Less Direct Billed | | (\$18,854,518) | | | | |
| Difference | | - | | | | |

County of Riverside
OMB A-87 Cost Allocation Plan

11301 Human Resources
Schedule 8.3

Labor Distribution Summary

| Staff Name | Salary | General Admin | HR General | LOI Srvs Team | Justice Srvs Team | Admin Srvs Team | Social Services Srvs Team | Sheriff Coroner Srvs Team |
|---------------------------|-----------|---------------|------------|---------------|-------------------|-----------------|---------------------------|---------------------------|
| Aaron Cyr | \$60,631 | - | \$60,631 | - | - | - | - | - |
| Abi Martin | \$67,155 | - | \$67,155 | - | - | - | - | - |
| Adriana Molina | \$39,644 | - | \$39,644 | - | - | - | - | - |
| Alejandra Zeledon-Barilla | \$29 | - | \$29 | - | - | - | - | - |
| Alexis Narvaez | \$3,839 | - | - | - | - | - | - | - |
| Alisa Lynch | \$82,355 | - | \$82,355 | - | - | - | - | - |
| Alisha Witt | \$38,860 | - | \$38,860 | - | - | - | - | - |
| Allison Hull | \$40,901 | - | - | - | - | - | - | - |
| Alyssa Pettey | \$1,519 | - | \$1,519 | - | - | - | - | - |
| Amanda Ali | \$43,826 | - | - | - | - | - | - | - |
| Amanda Vasquez | \$42,877 | - | \$42,877 | - | - | - | - | - |
| Amy Keller | \$13,881 | - | \$13,881 | - | - | - | - | - |
| Amy Onopas | \$108,247 | - | \$108,247 | - | - | - | - | - |
| Amy Trisdale | \$91,452 | - | - | - | - | - | \$91,452 | - |
| Anabel Mulhern | \$53,806 | - | - | - | \$53,806 | - | - | - |
| Andrea Evans | \$52,678 | - | - | - | - | \$52,678 | - | - |
| Angela Levinson | \$89,054 | - | - | - | - | - | - | - |
| Angela Tavaglione | \$9,042 | - | \$9,042 | - | - | - | - | - |
| Angelica Bernabe | \$77,600 | - | - | - | \$77,600 | - | - | - |
| Anita Pacheco | \$49,708 | - | - | - | - | - | - | - |
| Anna Juszczak | \$52,780 | - | - | - | - | - | - | - |
| Anne Patten | \$68,516 | - | \$68,516 | - | - | - | - | - |
| Anthony McLemore | \$12,248 | - | \$12,248 | - | - | - | - | - |
| April Arias | \$41,776 | - | \$41,776 | - | - | - | - | - |
| April Palumbo | \$5,010 | - | - | - | - | - | \$5,010 | - |
| Ashley Fuller | \$3,473 | - | \$3,473 | - | - | - | - | - |
| Ashley Gomez | \$5,880 | - | \$5,880 | - | - | - | - | - |

County of Riverside
OMB A-87 Cost Allocation Plan

11301 Human Resources
Schedule 8.3

Labor Distribution Summary (continued)

| Staff Name | Salary | General Admin | HR General | LOI Srvs Team | Justice Srvs Team | Admin Srvs Team | Social Services Srvs Team | Sheriff Coroner Srvs Team |
|--------------------|----------|---------------|------------|---------------|-------------------|-----------------|---------------------------|---------------------------|
| Ashley Siegfried | \$65,401 | - | - | - | - | - | - | - |
| Ashley Voegele | \$17,371 | - | - | - | - | - | - | - |
| Beatris Ordaz | \$53,610 | - | - | - | \$53,610 | - | - | - |
| Beatriz Logan | \$11,479 | - | \$11,479 | - | - | - | - | - |
| Bedan Kamau | \$93,940 | - | - | - | - | - | - | - |
| Benjamin Safara | \$4,009 | - | \$4,009 | - | - | - | - | - |
| Benz Andrew Eslava | \$17,182 | - | - | - | - | - | - | \$17,182 |
| Betty Foldenauer | \$54,978 | - | \$54,978 | - | - | - | - | - |
| Bich Nguyen | \$40,609 | - | - | - | - | - | - | - |
| Brandon Lee | \$75,197 | - | - | - | - | - | - | - |
| Brian Arcinas | \$41,910 | - | - | - | \$41,910 | - | - | - |
| Brianna Daudert | \$30,030 | - | - | - | - | - | - | - |
| Bridget Bilderbach | \$25,033 | - | \$25,033 | - | - | - | - | - |
| Brinton Schulte | \$85,628 | - | - | - | - | - | - | - |
| Brittany Kendrick | \$25,076 | - | - | - | - | - | - | - |
| Brittany Roy | \$53,461 | - | \$53,461 | - | - | - | - | - |
| Brittney Mathis | \$22,454 | - | - | \$22,454 | - | - | - | - |
| Cameron Hacker | \$45,365 | - | - | - | - | - | \$45,365 | - |
| Candice Montgomery | \$33,480 | - | \$33,480 | - | - | - | - | - |
| Carla Anderson | \$39,647 | - | - | - | - | - | - | - |
| Carly Obenberger | \$73,351 | - | - | - | - | - | - | - |
| Carmen Posey | \$77,163 | - | - | - | - | - | - | - |
| Carrie Lapow | \$1,507 | - | \$1,507 | - | - | - | - | - |
| Cecilia Olivares | \$3,381 | - | - | - | - | - | - | - |
| Chandi Kornegay | \$81,303 | - | - | - | - | \$81,303 | - | - |
| Chris Hoogerwerf | \$79,254 | - | - | - | - | - | - | - |
| Christina Fabela | \$36,355 | - | \$36,355 | - | - | - | - | - |
| Christine Arbizo | \$10,829 | - | - | - | - | - | - | - |
| Christine Orr | \$8,576 | - | \$8,576 | - | - | - | - | - |
| Claudrina Suazo | \$45,104 | - | \$45,104 | - | - | - | - | - |

County of Riverside
OMB A-87 Cost Allocation Plan

11301 Human Resources
Schedule 8.3

Labor Distribution Summary (continued)

| Staff Name | Salary | General Admin | HR General | LOI Srvs Team | Justice Srvs Team | Admin Srvs Team | Social Services Srvs Team | Sheriff Coroner Srvs Team |
|----------------------|-----------|---------------|------------|---------------|-------------------|-----------------|---------------------------|---------------------------|
| Cleopatra Valencia | \$44,726 | - | - | - | - | - | \$44,726 | - |
| Clorissa Cacho | \$71,284 | - | \$71,284 | - | - | - | - | - |
| Colleen Tracy | \$69,400 | - | - | - | - | - | - | - |
| Conrad Morris | \$50,512 | - | - | - | - | - | - | \$50,512 |
| Coral Quijada | \$83,223 | - | - | - | - | - | - | \$83,223 |
| Corina Laffond | \$64,408 | - | \$64,408 | - | - | - | - | - |
| Crystal Turner | \$1,033 | - | - | - | - | - | - | - |
| Cynthia Laurenson | \$109,508 | - | \$109,508 | - | - | - | - | - |
| Cynthia Munoz | \$73,745 | - | - | - | - | - | - | - |
| Cynthia Silva | \$41,885 | - | - | - | - | \$41,885 | - | - |
| Dajuan Sterling | \$49,859 | - | \$49,859 | - | - | - | - | - |
| Dana Webb | \$111,673 | - | \$111,673 | - | - | - | - | - |
| Daniela Ruiz | \$8,975 | - | \$8,975 | - | - | - | - | - |
| Danielle Martinez | \$35,335 | - | \$35,335 | - | - | - | - | - |
| David Paharik | \$15,748 | - | - | - | - | \$15,748 | - | - |
| David Williams | \$69,278 | - | - | \$69,278 | - | - | - | - |
| Dawn Viebach | \$26,776 | - | \$26,776 | - | - | - | - | - |
| Dayane Reyes-Johnson | \$74,101 | - | - | - | - | - | - | - |
| Debby Bull | \$446 | - | \$446 | - | - | - | - | - |
| Debrah Phillips | \$4 | - | - | - | - | - | - | - |
| Delia Lott | \$6,183 | - | - | - | - | - | - | - |
| Denise Walker | \$139,794 | - | - | - | - | - | - | - |
| Diana Gomez | \$55,354 | - | - | \$55,354 | - | - | - | - |
| Diane Rundles | \$105,469 | - | \$105,469 | - | - | - | - | - |
| Donald Bradburn | \$117,154 | - | - | - | - | - | - | - |
| Ebelyn Skinner | \$92,915 | - | - | - | - | - | - | - |
| Edgar Roldan | \$16,976 | - | - | - | - | - | - | \$16,976 |
| Elizabeth Jonas | \$121,053 | - | - | - | - | \$121,053 | - | - |
| Elsa Williamson | \$41,184 | - | - | - | - | - | \$41,184 | - |
| Erik Collier | \$101,159 | - | - | \$101,159 | - | - | - | - |

County of Riverside
OMB A-87 Cost Allocation Plan

11301 Human Resources
Schedule 8.3

Labor Distribution Summary (continued)

| Staff Name | Salary | General Admin | HR General | LOI Srvs Team | Justice Srvs Team | Admin Srvs Team | Social Services Srvs Team | Sheriff Coroner Srvs Team |
|-----------------------|-----------|---------------|------------|---------------|-------------------|-----------------|---------------------------|---------------------------|
| Esther Johnson | \$44,389 | - | \$44,389 | - | - | - | - | - |
| Felicita Poole | \$86,752 | - | - | - | - | - | - | - |
| Felipe Moscoso | \$25,982 | - | - | - | - | \$25,982 | - | - |
| Francine Gasparini | \$56,358 | - | \$56,358 | - | - | - | - | - |
| Gary Soldan | \$67,256 | - | \$67,256 | - | - | - | - | - |
| Gloria Castaneda | \$88,063 | - | - | - | - | \$88,063 | - | - |
| Guadalupe Lara | \$40,217 | - | \$40,217 | - | - | - | - | - |
| Harold Jones | \$71,550 | - | \$71,550 | - | - | - | - | - |
| Heidi Tavaglione | \$901 | - | \$901 | - | - | - | - | - |
| Hermelinda Nicolas | \$40,217 | - | - | - | - | - | - | - |
| Irene Martinez | \$47,138 | - | - | - | - | - | - | - |
| Isabel Angulo | \$43,941 | - | \$43,941 | - | - | - | - | - |
| Jamie Miller | \$10,387 | - | \$10,387 | - | - | - | - | - |
| Jamie Wickam | \$111,550 | - | - | - | - | - | - | \$111,550 |
| Jeffrey Denning | \$6,105 | - | - | - | - | - | - | - |
| Jennifer Fuller | \$176,033 | - | \$176,033 | - | - | - | - | - |
| Jennifer Harper | \$45,463 | - | - | - | - | - | \$45,463 | - |
| Jennifer Sosa | \$50,478 | - | - | - | - | - | \$50,478 | - |
| Jennifer Soto | \$113,729 | - | \$113,729 | - | - | - | - | - |
| Jeremy Holforty | \$80,634 | - | - | - | - | - | - | - |
| Jessica Telles | \$5,061 | - | - | - | - | - | - | - |
| Jillaine Eastman | \$40,104 | - | - | - | - | - | - | - |
| Joel Theodore Legaspi | \$59,297 | - | \$59,297 | - | - | - | - | - |
| Johanna Sandoval | \$37,535 | - | \$37,535 | - | - | - | - | - |
| Johanne Michel | \$89,650 | - | \$89,650 | - | - | - | - | - |
| John Horspool | \$96,810 | - | \$96,810 | - | - | - | - | - |
| John Mooney | \$192,689 | - | \$192,689 | - | - | - | - | - |
| Julia Luna | \$75,997 | - | - | \$75,997 | - | - | - | - |
| Julian Lee | \$48,993 | - | - | - | - | - | - | - |
| Kamie Bartkowski | \$45,973 | - | - | - | - | - | - | \$45,973 |

County of Riverside
OMB A-87 Cost Allocation Plan

11301 Human Resources
Schedule 8.3

Labor Distribution Summary (continued)

| Staff Name | Salary | General Admin | HR General | LOI Srvs Team | Justice Srvs Team | Admin Srvs Team | Social Services Srvs Team | Sheriff Coroner Srvs Team |
|--------------------|-----------|---------------|------------|---------------|-------------------|-----------------|---------------------------|---------------------------|
| Kareem Gongora | \$30,211 | - | \$30,211 | - | - | - | - | - |
| Karen Resendez | \$119,315 | - | - | - | \$119,315 | - | - | - |
| Karla Medrano | \$52,911 | - | - | - | - | \$52,911 | - | - |
| Kathy Byrd | \$123,745 | - | - | - | - | - | \$123,745 | - |
| Kathy Hampton | \$88,089 | - | - | - | - | - | - | - |
| Katovia Reeves | \$59,854 | - | - | - | - | - | - | - |
| Kayla Romero | \$4,217 | - | \$4,217 | - | - | - | - | - |
| Kayleigh Boyd | \$27,096 | - | - | - | - | - | - | - |
| Kelly Campbell | \$75,332 | - | \$75,332 | - | - | - | - | - |
| Kevin Cobb | \$63,562 | - | - | - | - | \$63,562 | - | - |
| Kevin Richard | \$24,136 | - | - | - | - | - | - | \$24,136 |
| Kevin Teagarden | \$4,657 | - | \$4,657 | - | - | - | - | - |
| Kimberly Darby | \$22,025 | - | \$22,025 | - | - | - | - | - |
| Kimette Hillary | \$45,376 | - | - | - | - | - | - | - |
| Kira Williams | \$28,283 | - | \$28,283 | - | - | - | - | - |
| Laura Sanchez | \$56,551 | - | - | - | - | - | \$56,551 | - |
| Lauren Cummings | \$23,759 | - | \$23,759 | - | - | - | - | - |
| LaVon Morris | \$104,696 | - | - | - | - | - | - | - |
| Leanne Cano | \$11,522 | - | - | - | - | - | - | - |
| Leonard Wittrock | \$91,230 | - | - | - | - | - | - | - |
| Leslie Reid | \$1,672 | - | \$1,672 | - | - | - | - | - |
| Letisia Jimenez | \$45,664 | - | - | - | - | - | - | \$45,664 |
| Lisa Davis-Wright | \$9,040 | - | - | - | - | - | - | - |
| Lisa Oliver | \$11,121 | - | \$11,121 | - | - | - | - | - |
| Lisa Pina | \$100,688 | - | \$100,688 | - | - | - | - | - |
| Lisa Webbs | \$104,381 | - | - | - | - | - | - | - |
| Lisette Jimenez | \$35,614 | - | - | - | - | - | - | - |
| Lorelyn Broderick | \$24,852 | - | - | - | - | - | - | - |
| Lori Rosas | \$41,996 | - | - | - | - | - | - | - |
| Lucinda Meulenberg | \$64,254 | - | - | - | - | - | - | - |

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11301 Human Resources
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Labor Distribution Summary (continued)

| Staff Name | Salary | General Admin | HR General | LOI Srvs Team | Justice Srvs Team | Admin Srvs Team | Social Services Srvs Team | Sheriff Coroner Srvs Team |
|---------------------|-----------|---------------|------------|---------------|-------------------|-----------------|---------------------------|---------------------------|
| Maha Hammoud | \$65,463 | - | \$65,463 | - | - | - | - | - |
| Mandeep Singh | \$123,199 | - | - | - | - | - | - | - |
| Maneeya Pinyavatana | \$89,131 | - | - | - | - | - | - | - |
| Marcus Toliver | \$1,586 | - | - | - | - | - | - | - |
| Margie Arrington | \$8,087 | - | \$8,087 | - | - | - | - | - |
| Maria Torres | \$67,256 | - | \$67,256 | - | - | - | - | - |
| Mariela Aguilar | \$32,454 | - | - | - | - | - | - | - |
| Marielena Sandoval | \$52,519 | - | - | - | - | - | - | - |
| Marina Martinez | \$32,208 | - | - | - | - | - | - | \$32,208 |
| Marisela Campos | \$52,586 | - | - | - | - | - | - | - |
| Marivel Mizell | \$8,095 | - | \$8,095 | - | - | - | - | - |
| Marlene Gonzales | \$46,538 | - | \$46,538 | - | - | - | - | - |
| Marni Fitzpatrick | \$68,129 | - | - | - | - | - | - | - |
| Mary Costas | \$5,819 | - | - | - | - | \$5,819 | - | - |
| Mary White | \$13,739 | - | \$13,739 | - | - | - | - | - |
| Melissa Stuckey | \$36,043 | - | - | - | - | - | - | - |
| Michael Coringrato | \$85,030 | - | - | - | \$85,030 | - | - | - |
| Michael Simpson | \$117,947 | - | - | \$88,460 | - | - | - | - |
| Michael Sisikin | \$63,440 | - | - | - | \$63,440 | - | - | - |
| Michael Stock | \$264,137 | - | \$264,137 | - | - | - | - | - |
| Monica Bettencourt | \$67,923 | - | - | - | - | - | - | - |
| Monica Nemirovsky | \$17,771 | - | \$17,771 | - | - | - | - | - |
| Monika Kirkland | \$39,515 | - | \$39,515 | - | - | - | - | - |
| Nadia Flores | \$2,359 | - | \$2,359 | - | - | - | - | - |
| Naomi Marin | \$90,805 | - | - | - | - | - | - | - |
| Natasha Stephens | \$3,484 | - | - | - | - | - | - | - |
| Nereida Gomez | \$38,040 | - | \$38,040 | - | - | - | - | - |
| Nicole Tardy | \$18,821 | - | \$18,821 | - | - | - | - | - |
| Nicole Wade | \$41,205 | - | - | - | - | - | - | \$41,205 |
| Nikki Wyrick | \$742 | - | \$742 | - | - | - | - | - |

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Labor Distribution Summary (continued)

| Staff Name | Salary | General Admin | HR General | LOI Srvs Team | Justice Srvs Team | Admin Srvs Team | Social Services Srvs Team | Sheriff Coroner Srvs Team |
|------------------------|-----------|---------------|------------|---------------|-------------------|-----------------|---------------------------|---------------------------|
| Nora Verceles | \$97,806 | - | \$97,806 | - | - | - | - | - |
| Noraida Curren | \$100,508 | - | - | - | - | - | - | - |
| Norrita Lyles | \$126 | - | - | - | - | - | - | - |
| Otilia Monreal | \$1,456 | - | - | - | - | - | - | - |
| Pamela Williams | \$52,641 | - | - | - | - | - | - | - |
| Patricia Gillespie | \$22,447 | - | - | - | - | - | - | - |
| Patricia Godoy | \$14,686 | - | - | - | - | - | - | - |
| Patricia Padilla | \$67,222 | - | - | - | - | - | - | - |
| Pawan Sethi | \$10,714 | - | \$10,714 | - | - | - | - | - |
| Petra Del Real | \$54,872 | - | - | - | - | - | - | - |
| Pia Arceo | \$73,371 | - | - | \$73,371 | - | - | - | - |
| Qiana Ridley | \$72,069 | - | - | - | - | - | - | - |
| Rachel Scott-Brace | \$51,045 | - | - | - | - | - | - | - |
| Rachell Rivers | \$2,307 | - | - | - | - | - | - | - |
| Raquel Cenicerros | \$25,737 | - | - | - | - | - | - | - |
| Rebecca Chavez | \$50,716 | - | \$50,716 | - | - | - | - | - |
| Ricardo Gomez Valencia | \$7,551 | - | - | - | - | - | - | - |
| Robert Allspaw | \$20,117 | - | - | - | - | - | - | - |
| Robert Taylor III | \$96,563 | - | - | - | - | - | - | - |
| Robin Downs | \$145,619 | - | \$145,619 | - | - | - | - | - |
| Rosa Ayala | \$40,684 | - | - | - | - | - | - | - |
| Rosa Nuno | \$79,791 | - | \$79,791 | - | - | - | - | - |
| Rosalia Morse | \$50,262 | - | - | - | - | - | \$50,262 | - |
| Rosalina Tamallo | \$53,919 | - | \$53,919 | - | - | - | - | - |
| Rose Rouille | \$107,553 | - | - | - | - | - | - | - |
| Ruth Dunham-Mendoza | \$35,892 | - | \$35,892 | - | - | - | - | - |
| Sandra Norris | \$28,829 | - | \$28,829 | - | - | - | - | - |
| Sarah Franco | \$125,539 | - | - | - | - | - | - | - |
| Sarah Grace Gascon | \$32,427 | - | - | - | - | - | - | - |
| Sergio Pena | \$57,512 | - | - | - | - | - | - | - |

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Labor Distribution Summary (continued)

| Staff Name | Salary | General Admin | HR General | LOI Srvs Team | Justice Srvs Team | Admin Srvs Team | Social Services Srvs Team | Sheriff Coroner Srvs Team |
|-------------------------|-----------|---------------|------------|---------------|-------------------|-----------------|---------------------------|---------------------------|
| Shannon Mohr | \$24,865 | - | - | \$24,865 | - | - | - | - |
| Shannon Rios | \$23,146 | - | - | - | - | - | - | - |
| Shelly Morales | \$56,551 | - | \$56,551 | - | - | - | - | - |
| Sherri Durbin | \$29,553 | - | - | - | - | - | - | - |
| Sheryl Melendrez-Pullem | \$38,797 | - | - | - | - | - | - | - |
| Shondi Lee | \$105,641 | - | \$105,641 | - | - | - | - | - |
| Sihay Tran | \$69,279 | - | - | - | - | - | - | - |
| Silvia Trammell | \$56,007 | - | - | \$56,007 | - | - | - | - |
| Sonia Moreno | \$71,280 | - | \$71,280 | - | - | - | - | - |
| Stacey Beale | \$137,286 | - | \$137,286 | - | - | - | - | - |
| Stephen Hill | \$37,954 | - | - | - | - | - | - | \$37,954 |
| Tammi Turner | - | - | - | - | - | - | - | - |
| Tammy Hodge | \$57,191 | - | - | - | - | - | - | - |
| Tammy Johnson | \$57,262 | - | \$57,262 | - | - | - | - | - |
| Tammy Nester | \$21,209 | - | - | - | - | - | - | - |
| Tanganyika Carlos | \$47,420 | - | \$47,420 | - | - | - | - | - |
| Tania Leventakis | \$49,938 | - | - | - | - | - | - | - |
| Terry Wade | \$104,381 | - | - | - | - | - | - | - |
| Theresa Tijerina | \$69,165 | - | \$69,165 | - | - | - | - | - |
| Tiffany Shannon | \$3,165 | - | \$3,165 | - | - | - | - | - |
| Tiffany-Angel Ruiz | \$23,704 | - | - | - | - | - | - | - |
| Tracy Medrano | \$8,584 | - | - | - | - | - | - | - |
| Valerie Roque | \$50,658 | - | \$50,658 | - | - | - | - | - |
| Valorie Piper | \$3,828 | - | - | - | - | - | - | - |
| Veronica Arnold | \$81,126 | - | - | - | - | - | - | - |
| Veronica Garcia | \$54,619 | - | - | - | - | - | - | - |
| Veronica Pinkett-Veal | \$122,510 | - | - | - | - | - | - | - |
| Victor Soto-Marquez | \$74,793 | - | - | - | - | - | \$74,793 | - |
| Victoria Santos | \$35,537 | - | \$35,537 | - | - | - | - | - |
| Vivian Nunez | \$108,324 | - | \$108,324 | - | - | - | - | - |

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Labor Distribution Summary (continued)

| Staff Name | Salary | General Admin | HR General | LOI Srvs Team | Justice Srvs Team | Admin Srvs Team | Social Services Srvs Team | Sheriff Coroner Srvs Team |
|-------------------------|---------------------|---------------|--------------------|------------------|-------------------|------------------|---------------------------|---------------------------|
| Wandra Gibson | \$55,868 | - | \$55,868 | - | - | - | - | - |
| William Jones | \$33,283 | - | \$33,283 | - | - | - | - | - |
| William Marin | \$70,611 | - | \$70,611 | - | - | - | - | - |
| Yaneth Fierros | \$39,712 | - | - | - | - | - | - | - |
| Yvette Marquez | \$56,551 | - | - | - | - | - | \$56,551 | - |
| Total | \$12,617,586 | - | \$4,852,455 | \$566,945 | \$494,711 | \$549,004 | \$685,580 | \$506,583 |
| Total Percentage | 100.000% | - | 38.458% | 4.493% | 3.921% | 4.351% | 5.434% | 4.015% |

County of Riverside
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Labor Distribution Summary (continued)

| Staff Name | Salary | Health | Mental Health | RUHS Srvs | HR Direct | Direct Bills HR | CGE Training |
|---------------------------|-----------|-----------------------|---------------|-----------|-----------|-----------------|--------------|
| | | Services Srvs Team | | | | | |
| Aaron Cyr | \$60,631 | - | - | - | - | - | - |
| Abi Martin | \$67,155 | - | - | - | - | - | - |
| Adriana Molina | \$39,644 | - | - | - | - | - | - |
| Alejandra Zeledon-Barilla | \$29 | - | - | - | - | - | - |
| Alexis Narvaez | \$3,839 | - | \$3,839 | - | - | - | - |
| Alisa Lynch | \$82,355 | - | - | - | - | - | - |
| Alisha Witt | \$38,860 | - | - | - | - | - | - |
| Allison Hull | \$40,901 | - | - | - | \$40,901 | - | - |
| Alyssa Pettey | \$1,519 | - | - | - | - | - | - |
| Amanda Ali | \$43,826 | - | - | - | \$43,826 | - | - |
| Amanda Vasquez | \$42,877 | - | - | - | - | - | - |
| Amy Keller | \$13,881 | - | - | - | - | - | - |
| Amy Onopas | \$108,247 | - | - | - | - | - | - |
| Amy Trisdale | \$91,452 | - | - | - | - | - | - |
| Anabel Mulhern | \$53,806 | - | - | - | - | - | - |
| Andrea Evans | \$52,678 | - | - | - | - | - | - |
| Angela Levinson | \$89,054 | - | - | - | \$89,054 | - | - |
| Angela Tavaglione | \$9,042 | - | - | - | - | - | - |
| Angelica Bernabe | \$77,600 | - | - | - | - | - | - |
| Anita Pacheco | \$49,708 | - | - | - | - | - | \$49,708 |
| Anna Juszczak | \$52,780 | - | - | - | \$52,780 | - | - |
| Anne Patten | \$68,516 | - | - | - | - | - | - |
| Anthony McLemore | \$12,248 | - | - | - | - | - | - |
| April Arias | \$41,776 | - | - | - | - | - | - |
| April Palumbo | \$5,010 | - | - | - | - | - | - |
| Ashley Fuller | \$3,473 | - | - | - | - | - | - |
| Ashley Gomez | \$5,880 | - | - | - | - | - | - |

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Labor Distribution Summary (continued)

| Staff Name | Salary | Health | Mental Health | RUHS Srvs | HR Direct | Direct Bills HR | CGE Training |
|--------------------|----------|--------------------|---------------|-----------|-----------|-----------------|--------------|
| | | Services Srvs Team | Srvs Team | Team | | | |
| Ashley Siegfried | \$65,401 | - | - | \$65,401 | - | - | - |
| Ashley Voegele | \$17,371 | - | \$17,371 | - | - | - | - |
| Beatris Ordaz | \$53,610 | - | - | - | - | - | - |
| Beatriz Logan | \$11,479 | - | - | - | - | - | - |
| Bedan Kamau | \$93,940 | - | - | - | - | - | \$93,940 |
| Benjamin Safara | \$4,009 | - | - | - | - | - | - |
| Benz Andrew Eslava | \$17,182 | - | - | - | - | - | - |
| Betty Foldenauer | \$54,978 | - | - | - | - | - | - |
| Bich Nguyen | \$40,609 | - | \$40,609 | - | - | - | - |
| Brandon Lee | \$75,197 | - | - | - | \$75,197 | - | - |
| Brian Arcinas | \$41,910 | - | - | - | - | - | - |
| Brianna Daudert | \$30,030 | - | - | - | \$30,030 | - | - |
| Bridget Bilderbach | \$25,033 | - | - | - | - | - | - |
| Brinton Schulte | \$85,628 | - | - | - | \$85,628 | - | - |
| Brittany Kendrick | \$25,076 | - | - | - | \$25,076 | - | - |
| Brittany Roy | \$53,461 | - | - | - | - | - | - |
| Brittney Mathis | \$22,454 | - | - | - | - | - | - |
| Cameron Hacker | \$45,365 | - | - | - | - | - | - |
| Candice Montgomery | \$33,480 | - | - | - | - | - | - |
| Carla Anderson | \$39,647 | - | - | \$39,647 | - | - | - |
| Carly Obenberger | \$73,351 | - | - | \$73,351 | - | - | - |
| Carmen Posey | \$77,163 | - | - | - | \$77,163 | - | - |
| Carrie Lapow | \$1,507 | - | - | - | - | - | - |
| Cecilia Olivares | \$3,381 | - | - | \$3,381 | - | - | - |
| Chandi Komegay | \$81,303 | - | - | - | - | - | - |
| Chris Hoogerwerf | \$79,254 | - | - | \$79,254 | - | - | - |
| Christina Fabela | \$36,355 | - | - | - | - | - | - |
| Christine Arbizo | \$10,829 | \$10,829 | - | - | - | - | - |
| Christine Orr | \$8,576 | - | - | - | - | - | - |
| Claudrina Suazo | \$45,104 | - | - | - | - | - | - |

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Labor Distribution Summary (continued)

| Staff Name | Salary | Health | Mental Health | RUHS Srvs | HR Direct | Direct Bills HR | CGE Training |
|----------------------|-----------|--------------------|---------------|-----------|-----------|-----------------|--------------|
| | | Services Srvs Team | Srvs Team | Team | | | |
| Cleopatra Valencia | \$44,726 | - | - | - | - | - | - |
| Clorissa Cacho | \$71,284 | - | - | - | - | - | - |
| Colleen Tracy | \$69,400 | - | - | - | \$69,400 | - | - |
| Conrad Morris | \$50,512 | - | - | - | - | - | - |
| Coral Quijada | \$83,223 | - | - | - | - | - | - |
| Corina Laffond | \$64,408 | - | - | - | - | - | - |
| Crystal Turner | \$1,033 | - | - | \$1,033 | - | - | - |
| Cynthia Laurenson | \$109,508 | - | - | - | - | - | - |
| Cynthia Munoz | \$73,745 | - | - | - | \$73,745 | - | - |
| Cynthia Silva | \$41,885 | - | - | - | - | - | - |
| Dajuan Sterling | \$49,859 | - | - | - | - | - | - |
| Dana Webb | \$111,673 | - | - | - | - | - | - |
| Daniela Ruiz | \$8,975 | - | - | - | - | - | - |
| Danielle Martinez | \$35,335 | - | - | - | - | - | - |
| David Paharik | \$15,748 | - | - | - | - | - | - |
| David Williams | \$69,278 | - | - | - | - | - | - |
| Dawn Viebach | \$26,776 | - | - | - | - | - | - |
| Dayane Reyes-Johnson | \$74,101 | - | - | - | \$74,101 | - | - |
| Debby Bull | \$446 | - | - | - | - | - | - |
| Debrah Phillips | \$4 | - | \$4 | - | - | - | - |
| Delia Lott | \$6,183 | - | \$6,183 | - | - | - | - |
| Denise Walker | \$139,794 | - | - | - | - | - | \$139,794 |
| Diana Gomez | \$55,354 | - | - | - | - | - | - |
| Diane Rundles | \$105,469 | - | - | - | - | - | - |
| Donald Bradburn | \$117,154 | - | - | \$117,154 | - | - | - |
| Ebelyn Skinner | \$92,915 | - | - | - | \$92,915 | - | - |
| Edgar Roldan | \$16,976 | - | - | - | - | - | - |
| Elizabeth Jonas | \$121,053 | - | - | - | - | - | - |
| Elsa Williamson | \$41,184 | - | - | - | - | - | - |
| Erik Collier | \$101,159 | - | - | - | - | - | - |

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Labor Distribution Summary (continued)

| Staff Name | Salary | Health | Mental Health | RUHS Srvs | HR Direct | Direct Bills HR | CGE Training |
|-----------------------|-----------|-----------------------|---------------|-----------|-----------|-----------------|--------------|
| | | Services Srvs Team | Srvs Team | Team | | | |
| Esther Johnson | \$44,389 | - | - | - | - | - | - |
| Felicitas Poole | \$86,752 | - | - | - | \$86,752 | - | - |
| Felipe Moscoso | \$25,982 | - | - | - | - | - | - |
| Francine Gasparini | \$56,358 | - | - | - | - | - | - |
| Gary Soldan | \$67,256 | - | - | - | - | - | - |
| Gloria Castaneda | \$88,063 | - | - | - | - | - | - |
| Guadalupe Lara | \$40,217 | - | - | - | - | - | - |
| Harold Jones | \$71,550 | - | - | - | - | - | - |
| Heidi Tavaglione | \$901 | - | - | - | - | - | - |
| Hermelinda Nicolas | \$40,217 | - | \$40,217 | - | - | - | - |
| Irene Martinez | \$47,138 | - | - | - | \$47,138 | - | - |
| Isabel Angulo | \$43,941 | - | - | - | - | - | - |
| Jamie Miller | \$10,387 | - | - | - | - | - | - |
| Jamie Wickam | \$111,550 | - | - | - | - | - | - |
| Jeffrey Denning | \$6,105 | - | - | - | - | - | \$6,105 |
| Jennifer Fuller | \$176,033 | - | - | - | - | - | - |
| Jennifer Harper | \$45,463 | - | - | - | - | - | - |
| Jennifer Sosa | \$50,478 | - | - | - | - | - | - |
| Jennifer Soto | \$113,729 | - | - | - | - | - | - |
| Jeremy Holforty | \$80,634 | - | - | - | \$80,634 | - | - |
| Jessica Telles | \$5,061 | - | - | \$5,061 | - | - | - |
| Jillaine Eastman | \$40,104 | - | - | - | \$40,104 | - | - |
| Joel Theodore Legaspi | \$59,297 | - | - | - | - | - | - |
| Johanna Sandoval | \$37,535 | - | - | - | - | - | - |
| Johanne Michel | \$89,650 | - | - | - | - | - | - |
| John Horspool | \$96,810 | - | - | - | - | - | - |
| John Mooney | \$192,689 | - | - | - | - | - | - |
| Julia Luna | \$75,997 | - | - | - | - | - | - |
| Julian Lee | \$48,993 | \$48,993 | - | - | - | - | - |
| Kamie Bartkowski | \$45,973 | - | - | - | - | - | - |

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Labor Distribution Summary (continued)

| Staff Name | Salary | Health | Mental Health | RUHS Srvs | HR Direct | Direct Bills HR | CGE Training |
|--------------------|-----------|-----------------------|---------------|-----------|-----------|-----------------|--------------|
| | | Services Srvs Team | Srvs Team | Team | | | |
| Kareem Gongora | \$30,211 | - | - | - | - | - | - |
| Karen Resendez | \$119,315 | - | - | - | - | - | - |
| Karla Medrano | \$52,911 | - | - | - | - | - | - |
| Kathy Byrd | \$123,745 | - | - | - | - | - | - |
| Kathy Hampton | \$88,089 | - | - | - | \$88,089 | - | - |
| Katovia Reeves | \$59,854 | \$59,854 | - | - | - | - | - |
| Kayla Romero | \$4,217 | - | - | - | - | - | - |
| Kayleigh Boyd | \$27,096 | \$27,096 | - | - | - | - | - |
| Kelly Campbell | \$75,332 | - | - | - | - | - | - |
| Kevin Cobb | \$63,562 | - | - | - | - | - | - |
| Kevin Richard | \$24,136 | - | - | - | - | - | - |
| Kevin Teagarden | \$4,657 | - | - | - | - | - | - |
| Kimberly Darby | \$22,025 | - | - | - | - | - | - |
| Kimette Hillary | \$45,376 | - | - | \$45,376 | - | - | - |
| Kira Williams | \$28,283 | - | - | - | - | - | - |
| Laura Sanchez | \$56,551 | - | - | - | - | - | - |
| Lauren Cummings | \$23,759 | - | - | - | - | - | - |
| LaVon Morris | \$104,696 | - | - | \$104,696 | - | - | - |
| Leanne Cano | \$11,522 | - | - | \$11,522 | - | - | - |
| Leonard Wittrock | \$91,230 | - | - | - | - | - | \$91,230 |
| Leslie Reid | \$1,672 | - | - | - | - | - | - |
| Letisia Jimenez | \$45,664 | - | - | - | - | - | - |
| Lisa Davis-Wright | \$9,040 | - | - | \$9,040 | - | - | - |
| Lisa Oliver | \$11,121 | - | - | - | - | - | - |
| Lisa Pina | \$100,688 | - | - | - | - | - | - |
| Lisa Webbs | \$104,381 | - | - | - | \$104,381 | - | - |
| Lisette Jimenez | \$35,614 | - | - | \$35,614 | - | - | - |
| Lorelyn Broderick | \$24,852 | - | \$24,852 | - | - | - | - |
| Lori Rosas | \$41,996 | - | \$41,996 | - | - | - | - |
| Lucinda Meulenberg | \$64,254 | - | - | - | \$64,254 | - | - |

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11301 Human Resources
Schedule 8.3

Labor Distribution Summary (continued)

| Staff Name | Salary | Health | Mental Health | RUHS Srvs | HR Direct | Direct Bills HR | CGE Training |
|---------------------|-----------|-----------------------|---------------|-----------|-----------|-----------------|--------------|
| | | Services Srvs Team | | | | | |
| Maha Hammoud | \$65,463 | - | - | - | - | - | - |
| Mandeep Singh | \$123,199 | - | \$123,199 | - | - | - | - |
| Maneeya Pinyavatana | \$89,131 | - | - | - | \$89,131 | - | - |
| Marcus Toliver | \$1,586 | - | - | \$1,586 | - | - | - |
| Margie Arrington | \$8,087 | - | - | - | - | - | - |
| Maria Torres | \$67,256 | - | - | - | - | - | - |
| Mariela Aguilar | \$32,454 | - | - | - | \$32,454 | - | - |
| Marielena Sandoval | \$52,519 | - | - | - | \$52,519 | - | - |
| Marina Martinez | \$32,208 | - | - | - | - | - | - |
| Marisela Campos | \$52,586 | - | - | \$52,586 | - | - | - |
| Marivel Mizell | \$8,095 | - | - | - | - | - | - |
| Marlene Gonzales | \$46,538 | - | - | - | - | - | - |
| Marni Fitzpatrick | \$68,129 | - | \$68,129 | - | - | - | - |
| Mary Costas | \$5,819 | - | - | - | - | - | - |
| Mary White | \$13,739 | - | - | - | - | - | - |
| Melissa Stuckey | \$36,043 | - | - | - | \$36,043 | - | - |
| Michael Coringrato | \$85,030 | - | - | - | - | - | - |
| Michael Simpson | \$117,947 | - | - | - | \$29,487 | - | - |
| Michael Sisikin | \$63,440 | - | - | - | - | - | - |
| Michael Stock | \$264,137 | - | - | - | - | - | - |
| Monica Bettencourt | \$67,923 | - | - | - | \$67,923 | - | - |
| Monica Nemirovsky | \$17,771 | - | - | - | - | - | - |
| Monika Kirkland | \$39,515 | - | - | - | - | - | - |
| Nadia Flores | \$2,359 | - | - | - | - | - | - |
| Naomi Marin | \$90,805 | \$90,805 | - | - | - | - | - |
| Natasha Stephens | \$3,484 | - | \$3,484 | - | - | - | - |
| Nereida Gomez | \$38,040 | - | - | - | - | - | - |
| Nicole Tardy | \$18,821 | - | - | - | - | - | - |
| Nicole Wade | \$41,205 | - | - | - | - | - | - |
| Nikki Wyrick | \$742 | - | - | - | - | - | - |

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11301 Human Resources
Schedule 8.3

Labor Distribution Summary (continued)

| Staff Name | Salary | Health | Mental Health | RUHS Srvs | HR Direct | Direct Bills HR | CGE Training |
|------------------------|-----------|--------------------|---------------|-----------|-----------|-----------------|--------------|
| | | Services Srvs Team | Srvs Team | Team | | | |
| Nora Verceles | \$97,806 | - | - | - | - | - | - |
| Noraida Curren | \$100,508 | - | - | - | \$100,508 | - | - |
| Norrita Lyles | \$126 | - | - | \$126 | - | - | - |
| Otilia Monreal | \$1,456 | - | - | \$1,456 | - | - | - |
| Pamela Williams | \$52,641 | - | - | - | \$52,641 | - | - |
| Patricia Gillespie | \$22,447 | - | - | \$22,447 | - | - | - |
| Patricia Godoy | \$14,686 | \$14,686 | - | - | - | - | - |
| Patricia Padilla | \$67,222 | - | - | - | \$67,222 | - | - |
| Pawan Sethi | \$10,714 | - | - | - | - | - | - |
| Petra Del Real | \$54,872 | \$54,872 | - | - | - | - | - |
| Pia Arceo | \$73,371 | - | - | - | - | - | - |
| Qiana Ridley | \$72,069 | - | - | \$72,069 | - | - | - |
| Rachel Scott-Brace | \$51,045 | - | - | - | \$51,045 | - | - |
| Rachell Rivers | \$2,307 | \$2,307 | - | - | - | - | - |
| Raquel Cenicerros | \$25,737 | \$25,737 | - | - | - | - | - |
| Rebecca Chavez | \$50,716 | - | - | - | - | - | - |
| Ricardo Gomez Valencia | \$7,551 | - | - | \$7,551 | - | - | - |
| Robert Allspaw | \$20,117 | - | \$20,117 | - | - | - | - |
| Robert Taylor III | \$96,563 | - | - | - | \$96,563 | - | - |
| Robin Downs | \$145,619 | - | - | - | - | - | - |
| Rosa Ayala | \$40,684 | - | - | - | \$40,684 | - | - |
| Rosa Nuno | \$79,791 | - | - | - | - | - | - |
| Rosalia Morse | \$50,262 | - | - | - | - | - | - |
| Rosalina Tamallo | \$53,919 | - | - | - | - | - | - |
| Rose Rouille | \$107,553 | - | - | \$107,553 | - | - | - |
| Ruth Dunham-Mendoza | \$35,892 | - | - | - | - | - | - |
| Sandra Norris | \$28,829 | - | - | - | - | - | - |
| Sarah Franco | \$125,539 | - | \$125,539 | - | - | - | - |
| Sarah Grace Gascon | \$32,427 | - | - | - | \$32,427 | - | - |
| Sergio Pena | \$57,512 | - | - | - | \$57,512 | - | - |

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11301 Human Resources
Schedule 8.3

Labor Distribution Summary (continued)

| Staff Name | Salary | Health | Mental Health | RUHS Srvs | HR Direct | Direct Bills HR | CGE Training |
|-------------------------|-----------|--------------------|---------------|-----------|-----------|-----------------|--------------|
| | | Services Srvs Team | Srvs Team | Team | | | |
| Shannon Mohr | \$24,865 | - | - | - | - | - | - |
| Shannon Rios | \$23,146 | - | \$23,146 | - | - | - | - |
| Shelly Morales | \$56,551 | - | - | - | - | - | - |
| Sherri Durbin | \$29,553 | \$29,553 | - | - | - | - | - |
| Sheryl Melendrez-Pullem | \$38,797 | - | - | - | \$38,797 | - | - |
| Shondi Lee | \$105,641 | - | - | - | - | - | - |
| Sihay Tran | \$69,279 | - | - | - | \$69,279 | - | - |
| Silvia Trammell | \$56,007 | - | - | - | - | - | - |
| Sonia Moreno | \$71,280 | - | - | - | - | - | - |
| Stacey Beale | \$137,286 | - | - | - | - | - | - |
| Stephen Hill | \$37,954 | - | - | - | - | - | - |
| Tammi Turner | - | - | - | - | - | - | - |
| Tammy Hodge | \$57,191 | - | - | - | \$57,191 | - | - |
| Tammy Johnson | \$57,262 | - | - | - | - | - | - |
| Tammy Nester | \$21,209 | - | - | - | \$21,209 | - | - |
| Tanganyika Carlos | \$47,420 | - | - | - | - | - | - |
| Tania Leventakis | \$49,938 | - | - | - | \$49,938 | - | - |
| Terry Wade | \$104,381 | - | - | - | \$104,381 | - | - |
| Theresa Tijerina | \$69,165 | - | - | - | - | - | - |
| Tiffany Shannon | \$3,165 | - | - | - | - | - | - |
| Tiffany-Angel Ruiz | \$23,704 | - | - | - | - | - | \$23,704 |
| Tracy Medrano | \$8,584 | - | - | - | - | - | \$8,584 |
| Valerie Roque | \$50,658 | - | - | - | - | - | - |
| Valorie Piper | \$3,828 | - | - | \$3,828 | - | - | - |
| Veronica Arnold | \$81,126 | - | - | \$81,126 | - | - | - |
| Veronica Garcia | \$54,619 | - | - | \$54,619 | - | - | - |
| Veronica Pinkett-Veal | \$122,510 | \$122,510 | - | - | - | - | - |
| Victor Soto-Marquez | \$74,793 | - | - | - | - | - | - |
| Victoria Santos | \$35,537 | - | - | - | - | - | - |
| Vivian Nunez | \$108,324 | - | - | - | - | - | - |

County of Riverside
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11301 Human Resources
Schedule 8.3

Labor Distribution Summary (continued)

| Staff Name | Salary | Health Services Srvs Team | Mental Health Srvs Team | RUHS Srvs Team | HR Direct | Direct Bills HR | CGE Training |
|-------------------------|---------------------|---------------------------------|----------------------------|--------------------|--------------------|-----------------|------------------|
| Wandra Gibson | \$55,868 | - | - | - | - | - | - |
| William Jones | \$33,283 | - | - | - | - | - | - |
| William Marin | \$70,611 | - | - | - | - | - | - |
| Yaneth Fierros | \$39,712 | - | - | \$39,712 | - | - | - |
| Yvette Marquez | \$56,551 | - | - | - | - | - | - |
| Total | \$12,617,586 | \$487,242 | \$538,685 | \$1,035,189 | \$2,488,122 | - | \$413,065 |
| Total Percentage | 100.000% | 3.862% | 4.269% | 8.204% | 19.719% | - | 3.274% |

County of Riverside
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11301 Human Resources
Schedule 8.4

Schedule of costs to be allocated

| | | | General & Admin | HR General | LOI Srvs Team | Justice Srvs Team | Admin Srvs Team | Social Services Srvs Team | Sheriff Coroner Srvs Team |
|---------------------------------------|------|----------------------|--------------------|--------------------|------------------|----------------------|--------------------|---------------------------------|---------------------------------|
| Amount | | | | | | | | | |
| <i>Total %</i> | | | - | 38.458% | 4.493% | 3.921% | 4.351% | 5.434% | 4.015% |
| Wages and Benefits | | | | | | | | | |
| Salaries | | \$12,703,935 | - | \$4,885,664 | \$570,826 | \$498,096 | \$552,761 | \$690,271 | \$510,050 |
| Benefits | | \$5,509,775 | - | \$2,118,942 | \$247,571 | \$216,027 | \$239,736 | \$299,375 | \$221,212 |
| Wages and Benefits Subtotal | | \$18,213,710 | - | \$7,004,606 | \$818,396 | \$714,123 | \$792,497 | \$989,646 | \$731,262 |
| Services and Supplies | | | | | | | | | |
| 525060 Medical Exam Physicals | DISA | \$7,251 | - | - | - | - | - | - | - |
| 525480 Arbitration Services | DISA | \$1,124,508 | - | - | - | - | - | - | - |
| 526410 Legally Required Notices | DISA | \$15,296 | - | - | - | - | - | - | - |
| 526420 Advertising | DISA | \$33,185 | - | - | - | - | - | - | - |
| 527860 Training Materials | PROP | \$480,549 | - | - | - | - | - | - | - |
| 528120 Board/Comm Exp | DISA | \$13,202 | - | - | - | - | - | - | - |
| Other Services & Supplies | SAL | \$3,474,097 | - | \$1,336,064 | \$156,102 | \$136,212 | \$151,162 | \$188,766 | \$139,481 |
| 537080 Interfnd Exp Misc | SAL | \$85,983 | - | \$33,067 | \$3,863 | \$3,371 | \$3,741 | \$4,672 | \$3,452 |
| 537260 Interfnd Exp GIS | SAL | \$11,356 | - | \$4,367 | \$510 | \$445 | \$494 | \$617 | \$456 |
| Equipment - Computer | SAL | \$15,676 | - | \$6,029 | \$704 | \$615 | \$682 | \$852 | \$629 |
| Contrib to Other County Fnd | DISA | \$314,285 | - | - | - | - | - | - | - |
| 572800 Intra Misc | DISA | (\$1,239,251) | - | - | - | - | - | - | - |
| 572900 Intra Personnel | DISA | (\$12,980,636) | - | - | - | - | - | - | - |
| 573500 Intra Training | DISA | (\$233,068) | - | - | - | - | - | - | - |
| Services and Supplies Subtotal | | (\$8,877,567) | - | \$1,379,527 | \$161,180 | \$140,644 | \$156,079 | \$194,906 | \$144,019 |
| Cost Adjustments | | | | | | | | | |
| 525060 Medical Exam Physicals | | (\$7,251) | - | - | - | - | - | - | - |
| 525480 Arbitration Services | | (\$1,124,508) | - | - | - | - | - | - | - |
| 526410 Legally Required Notices | | (\$15,296) | - | - | - | - | - | - | - |

County of Riverside
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11301 Human Resources
Schedule 8.4

Schedule of costs to be allocated (continued)

| | Amount | General & Admin | HR General | LOI Srvs Team | Justice Srvs Team | Admin Srvs Team | Social Services Srvs Team | Sheriff Coroner Srvs Team |
|----------------------------------|---------------------|--------------------|-------------|---------------|----------------------|--------------------|---------------------------------|---------------------------------|
| 526420 Advertising | (\$33,185) | - | - | - | - | - | - | - |
| 528120 Board/Comm Exp | (\$13,202) | - | - | - | - | - | - | - |
| Contrib to Other County Fnd | (\$314,285) | - | - | - | - | - | - | - |
| 572800 Intra Misc | \$1,239,251 | - | - | - | - | - | - | - |
| 572900 Intra Personnel | \$12,980,636 | - | - | - | - | - | - | - |
| 573500 Intra Training | \$233,068 | - | - | - | - | - | - | - |
| Cost Adjustments Subtotal | \$12,945,228 | - | - | - | - | - | - | - |
| Reallocate Admin | | - | - | - | - | - | - | - |
| Functional Costs | \$22,281,371 | - | \$8,384,133 | \$979,576 | \$854,767 | \$948,576 | \$1,184,552 | \$875,281 |

County of Riverside
OMB A-87 Cost Allocation Plan

11301 Human Resources
Schedule 8.4

Schedule of costs to be allocated (continued)

| | | Amount | Health Services Srvs Team | Mental Health Srvs Team | RUHS Srvs Team | HR Direct | Direct Bills HR | CGE Training |
|---------------------------------------|------|----------------------|---------------------------------|----------------------------|--------------------|--------------------|-----------------|------------------|
| <i>Total %</i> | | | 3.862% | 4.269% | 8.204% | 19.719% | - | 3.274% |
| Wages and Benefits | | | | | | | | |
| Salaries | | \$12,703,935 | \$490,577 | \$542,373 | \$1,042,275 | \$2,505,150 | - | \$415,893 |
| Benefits | | \$5,509,775 | \$212,766 | \$235,230 | \$452,041 | \$1,086,499 | - | \$180,375 |
| Wages and Benefits Subtotal | | \$18,213,710 | \$703,344 | \$777,603 | \$1,494,316 | \$3,591,649 | - | \$596,268 |
| Services and Supplies | | | | | | | | |
| 525060 Medical Exam Physicals | DISA | \$7,251 | - | - | - | - | - | - |
| 525480 Arbitration Services | DISA | \$1,124,508 | - | - | - | - | - | - |
| 526410 Legally Required Notices | DISA | \$15,296 | - | - | - | - | - | - |
| 526420 Advertising | DISA | \$33,185 | - | - | - | - | - | - |
| 527860 Training Materials | PROP | \$480,549 | - | - | - | - | - | \$480,549 |
| 528120 Board/Comm Exp | DISA | \$13,202 | - | - | - | - | - | - |
| Other Services & Supplies | SAL | \$3,474,097 | \$134,156 | \$148,321 | \$285,027 | \$685,074 | - | \$113,733 |
| 537080 Interfnd Exp Misc | SAL | \$85,983 | \$3,320 | \$3,671 | \$7,054 | \$16,955 | - | \$2,815 |
| 537260 Interfnd Exp GIS | SAL | \$11,356 | \$439 | \$485 | \$932 | \$2,239 | - | \$372 |
| Equipment - Computer | SAL | \$15,676 | \$605 | \$669 | \$1,286 | \$3,091 | - | \$513 |
| Contrib to Other County Fnd | DISA | \$314,285 | - | - | - | - | - | - |
| 572800 Intra Misc | DISA | (\$1,239,251) | - | - | - | - | - | - |
| 572900 Intra Personnel | DISA | (\$12,980,636) | - | - | - | - | - | - |
| 573500 Intra Training | DISA | (\$233,068) | - | - | - | - | - | - |
| Services and Supplies Subtotal | | (\$8,877,567) | \$138,520 | \$153,146 | \$294,299 | \$707,360 | - | \$597,981 |
| Cost Adjustments | | | | | | | | |
| 525060 Medical Exam Physicals | | (\$7,251) | - | - | - | - | - | - |
| 525480 Arbitration Services | | (\$1,124,508) | - | - | - | - | - | - |
| 526410 Legally Required Notices | | (\$15,296) | - | - | - | - | - | - |

County of Riverside
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11301 Human Resources
Schedule 8.4

Schedule of costs to be allocated (continued)

| | Amount | Health Services Srvs Team | Mental Health Srvs Team | RUHS Srvs Team | HR Direct | Direct Bills HR | CGE Training |
|----------------------------------|---------------------|---------------------------------|----------------------------|--------------------|--------------------|-----------------|--------------------|
| 526420 Advertising | (\$33,185) | - | - | - | - | - | - |
| 528120 Board/Comm Exp | (\$13,202) | - | - | - | - | - | - |
| Contrib to Other County Fnd | (\$314,285) | - | - | - | - | - | - |
| 572800 Intra Misc | \$1,239,251 | - | - | - | - | - | - |
| 572900 Intra Personnel | \$12,980,636 | - | - | - | - | - | - |
| 573500 Intra Training | \$233,068 | - | - | - | - | - | - |
| Cost Adjustments Subtotal | \$12,945,228 | - | - | - | - | - | - |
| Reallocate Admin | | - | - | - | - | - | - |
| Functional Costs | \$22,281,371 | \$841,864 | \$930,748 | \$1,788,615 | \$4,299,009 | - | \$1,194,249 |

County of Riverside
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11301 Human Resources
Schedule 8.5

Service to Service Costs

| Department | First Incoming | Second Incoming | HR General | LOI Srvs Team | Justice Srvs Team | Admin Srvs Team | Social Services Srvs Team | Sheriff Coroner Srvs Team |
|---|---------------------|------------------|--------------------|--------------------|-------------------|------------------|---------------------------|---------------------------|
| 1 Building Depreciation | \$162,235 | - | \$62,392 | \$7,290 | \$6,361 | \$7,059 | \$8,815 | \$6,514 |
| 2 Equipment Depreciation | \$1,306 | - | \$502 | \$59 | \$51 | \$57 | \$71 | \$52 |
| 11001 County Executive Office | \$27,155 | - | \$10,443 | \$1,220 | \$1,065 | \$1,182 | \$1,475 | \$1,090 |
| 11001 County Executive Office | - | \$102 | \$39 | \$5 | \$4 | \$4 | \$6 | \$4 |
| 13001 Auditor-Controller | \$11,779 | - | \$4,530 | \$529 | \$462 | \$512 | \$640 | \$473 |
| 13001 Auditor-Controller | - | \$434 | \$167 | \$20 | \$17 | \$19 | \$24 | \$17 |
| 13002 Audits and Specialized Accounting | \$20,224 | - | \$7,778 | \$909 | \$793 | \$880 | \$1,099 | \$812 |
| 13002 Audits and Specialized Accounting | - | \$302 | \$116 | \$14 | \$12 | \$13 | \$16 | \$12 |
| 13003 Payroll | (\$933) | - | (\$359) | (\$42) | (\$37) | (\$41) | (\$51) | (\$37) |
| 13003 Payroll | - | \$265 | \$102 | \$12 | \$10 | \$12 | \$14 | \$11 |
| 15001 County Counsel | \$131,470 | - | \$50,561 | \$5,907 | \$5,155 | \$5,720 | \$7,143 | \$5,278 |
| 15001 County Counsel | - | \$161 | \$62 | \$7 | \$6 | \$7 | \$9 | \$6 |
| 73001 Purchasing | - | \$3,194 | \$1,228 | \$144 | \$125 | \$139 | \$174 | \$128 |
| 72006 EDA Energy | - | \$110,342 | \$42,435 | \$4,958 | \$4,326 | \$4,801 | \$5,995 | \$4,430 |
| 72007 EDA Parking | - | \$870 | \$335 | \$39 | \$34 | \$38 | \$47 | \$35 |
| Subtotals | \$353,237 | \$115,671 | \$180,332 | \$21,069 | \$18,385 | \$20,403 | \$25,478 | \$18,826 |
| Functional Costs | \$22,281,371 | | \$8,384,133 | \$979,576 | \$854,767 | \$948,576 | \$1,184,552 | \$875,281 |
| Total Allocated Costs | \$22,750,279 | | \$8,564,465 | \$1,000,645 | \$873,152 | \$968,979 | \$1,210,030 | \$894,107 |

Default Salary Distribution

County of Riverside
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11301 Human Resources
Schedule 8.5

Service to Service Costs (continued)

| Department | First Incoming | Second Incoming | Health Services Srvs Team | Mental Health Srvs Team | RUHS Srvs Team | HR Direct | Direct Bills HR | CGE Training |
|---|---------------------|------------------|---------------------------|-------------------------|--------------------|--------------------|-----------------|--------------------|
| 1 Building Depreciation | \$162,235 | - | \$6,265 | \$6,926 | \$13,310 | \$31,992 | - | \$5,311 |
| 2 Equipment Depreciation | \$1,306 | - | \$50 | \$56 | \$107 | \$258 | - | \$43 |
| 11001 County Executive Office | \$27,155 | - | \$1,049 | \$1,159 | \$2,228 | \$5,355 | - | \$889 |
| 11001 County Executive Office | - | \$102 | \$4 | \$4 | \$8 | \$20 | - | \$3 |
| 13001 Auditor-Controller | \$11,779 | - | \$455 | \$503 | \$966 | \$2,323 | - | \$386 |
| 13001 Auditor-Controller | - | \$434 | \$17 | \$19 | \$36 | \$86 | - | \$14 |
| 13002 Audits and Specialized Accounting | \$20,224 | - | \$781 | \$863 | \$1,659 | \$3,988 | - | \$662 |
| 13002 Audits and Specialized Accounting | - | \$302 | \$12 | \$13 | \$25 | \$60 | - | \$10 |
| 13003 Payroll | (\$933) | - | (\$36) | (\$40) | (\$77) | (\$184) | - | (\$31) |
| 13003 Payroll | - | \$265 | \$10 | \$11 | \$22 | \$52 | - | \$9 |
| 15001 County Counsel | \$131,470 | - | \$5,077 | \$5,613 | \$10,786 | \$25,925 | - | \$4,304 |
| 15001 County Counsel | - | \$161 | \$6 | \$7 | \$13 | \$32 | - | \$5 |
| 73001 Purchasing | - | \$3,194 | \$123 | \$136 | \$262 | \$630 | - | \$105 |
| 72006 EDA Energy | - | \$110,342 | \$4,261 | \$4,711 | \$9,053 | \$21,759 | - | \$3,612 |
| 72007 EDA Parking | - | \$870 | \$34 | \$37 | \$71 | \$172 | - | \$28 |
| Subtotals | \$353,237 | \$115,671 | \$18,107 | \$20,019 | \$38,471 | \$92,466 | - | \$15,351 |
| Functional Costs | \$22,281,371 | | \$841,864 | \$930,748 | \$1,788,615 | \$4,299,009 | - | \$1,194,249 |
| Total Allocated Costs | \$22,750,279 | | \$859,971 | \$950,768 | \$1,827,086 | \$4,391,476 | - | \$1,209,600 |
| | | | | | | | | Not Allocated |

Default Salary Distribution

County of Riverside
OMB A-87 Cost Allocation Plan

11301 Human Resources
Schedule 8.6.1

Detail Allocations - HR General

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|--|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|----------|
| 11001 County Executive Office | 23.5 | 0.120% | \$10,190 | - | \$10,190 | - | \$10,190 |
| 13001 Auditor-Controller | 57.5 | 0.293% | \$24,933 | - | \$24,933 | - | \$24,933 |
| 13002 Audits and Specialized Accounting | 10.5 | 0.053% | \$4,553 | - | \$4,553 | - | \$4,553 |
| 13003 Payroll | 18.5 | 0.094% | \$8,022 | - | \$8,022 | - | \$8,022 |
| 15001 County Counsel | 70 | 0.356% | \$30,353 | - | \$30,353 | - | \$30,353 |
| 73001 Purchasing | 25.5 | 0.130% | \$11,057 | - | \$11,057 | \$58 | \$11,115 |
| 72001 EDA FM - Admin | 39 | 0.198% | \$16,911 | - | \$16,911 | \$89 | \$17,000 |
| 72006 EDA Energy | 4.5 | 0.023% | \$1,951 | - | \$1,951 | \$10 | \$1,961 |
| 72007 EDA Parking | 18.5 | 0.094% | \$8,022 | - | \$8,022 | \$42 | \$8,064 |
| 10001 Board of Supervisors | 54 | 0.275% | \$23,415 | - | \$23,415 | \$123 | \$23,538 |
| 10002 Assessment Appeals Board | 5 | 0.025% | \$2,168 | - | \$2,168 | \$11 | \$2,179 |
| 11010 Contribution to Other Funds | 0.5 | 0.003% | \$217 | - | \$217 | \$1 | \$218 |
| 11044 Grand Jury Admin | 1 | 0.005% | \$434 | - | \$434 | \$2 | \$436 |
| 11050 Natl Pollutant Dschrg Elim Sys | 1 | 0.005% | \$434 | - | \$434 | \$2 | \$436 |
| 22000-11303 Air Quality Division | 2 | 0.010% | \$867 | - | \$867 | \$5 | \$872 |
| 46020-11307 Property Insurance | 1 | 0.005% | \$434 | - | \$434 | \$2 | \$436 |
| 46100-11308 Workers Compensation | 42.5 | 0.216% | \$18,429 | - | \$18,429 | \$97 | \$18,526 |
| 46000-11309 Malpractice Insurance | 2 | 0.010% | \$867 | - | \$867 | \$5 | \$872 |
| 45960-11310 Liability Insurance | 22 | 0.112% | \$9,540 | - | \$9,540 | \$50 | \$9,590 |
| 46040-11313 Safety Loss Control | 14 | 0.071% | \$6,071 | - | \$6,071 | \$32 | \$6,103 |
| 47000-11318 Temporary Assistance | 25.5 | 0.130% | \$11,057 | - | \$11,057 | \$58 | \$11,115 |
| 45800-11320 Exclusive Provider Option | 40 | 0.204% | \$17,345 | - | \$17,345 | \$91 | \$17,436 |
| 46100-11322 Employee Assistance Services | 10.5 | 0.053% | \$4,553 | - | \$4,553 | \$24 | \$4,577 |
| 46120-11329 Occupational Health & Wellness | 17.5 | 0.089% | \$7,588 | - | \$7,588 | \$40 | \$7,628 |
| 46100-11330 Culture of Health | 2 | 0.010% | \$867 | - | \$867 | \$5 | \$872 |
| 22050-11501 CFD Assessment Dist Admin | 4 | 0.020% | \$1,734 | - | \$1,734 | \$9 | \$1,743 |
| 12001 Assessor | 197.5 | 1.005% | \$85,640 | - | \$85,640 | \$451 | \$86,091 |
| 12002 County Clerk-Recorder | 165 | 0.840% | \$71,547 | - | \$71,547 | \$377 | \$71,924 |

County of Riverside
OMB A-87 Cost Allocation Plan

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Detail Allocations - HR General (continued)

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|---|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|-----------|
| 45100-12003 Records Mgmt & Archives Program | 11.5 | 0.059% | \$4,987 | - | \$4,987 | \$26 | \$5,013 |
| 33600-12004 CREST | 16 | 0.081% | \$6,938 | - | \$6,938 | \$37 | \$6,975 |
| 14001 Treasurer-Tax Collector | 102 | 0.519% | \$44,229 | - | \$44,229 | \$233 | \$44,462 |
| 17001 Registrar of Voters | 28.5 | 0.145% | \$12,358 | - | \$12,358 | \$65 | \$12,423 |
| 21100-19001 AgencyAdministration | 27 | 0.137% | \$11,708 | - | \$11,708 | \$62 | \$11,770 |
| 21350-19002 HUD-CDBG Home Grants | 11 | 0.056% | \$4,770 | - | \$4,770 | \$25 | \$4,795 |
| 21550-19003 Workforce Development | 95.5 | 0.486% | \$41,411 | - | \$41,411 | \$218 | \$41,629 |
| 40600-19004 Housing Authority (County) | 113.5 | 0.578% | \$49,216 | - | \$49,216 | \$259 | \$49,475 |
| 21200-19007 EDA/County Free Library | 4.5 | 0.023% | \$1,951 | - | \$1,951 | \$10 | \$1,961 |
| 19010 Economic Development | 15 | 0.076% | \$6,504 | - | \$6,504 | \$34 | \$6,538 |
| 22100-19107 County Airports | 9.5 | 0.048% | \$4,119 | - | \$4,119 | \$22 | \$4,141 |
| 22200-19201 Fair And National Date Fest | 6.5 | 0.033% | \$2,819 | - | \$2,819 | \$15 | \$2,834 |
| 19301 Edward Dean Museum | 2 | 0.010% | \$867 | - | \$867 | \$5 | \$872 |
| 22001 District Attorney | 689 | 3.507% | \$298,764 | - | \$298,764 | \$1,574 | \$300,338 |
| 23001 Riv Co Dep of Child Supt Svcs | 281.5 | 1.433% | \$122,064 | - | \$122,064 | \$643 | \$122,707 |
| 24001 Public Defender | 226.5 | 1.153% | \$98,215 | - | \$98,215 | \$518 | \$98,733 |
| 25001 Sheriff Administration | 54 | 0.275% | \$23,415 | - | \$23,415 | \$123 | \$23,538 |
| 25002 Sheriff Support | 338 | 1.720% | \$146,564 | - | \$146,564 | \$772 | \$147,336 |
| 25003 Sheriff Patrol | 1,779 | 9.054% | \$771,410 | - | \$771,410 | \$4,065 | \$775,475 |
| 25004 Sheriff Corrections | 1,525.5 | 7.764% | \$661,487 | - | \$661,487 | \$3,486 | \$664,973 |
| 25005 Sheriff Court Services | 185.5 | 0.944% | \$80,436 | - | \$80,436 | \$424 | \$80,860 |
| 25006 CAC Security | 3 | 0.015% | \$1,301 | - | \$1,301 | \$7 | \$1,308 |
| 25007 Ben Clark Training Center | 65.5 | 0.333% | \$28,402 | - | \$28,402 | \$150 | \$28,552 |
| 25010 Sheriff Coroner | 56.5 | 0.288% | \$24,500 | - | \$24,500 | \$129 | \$24,629 |
| 25011 Sheriff -Public Administrator | 16.5 | 0.084% | \$7,155 | - | \$7,155 | \$38 | \$7,193 |
| 22250-25051 Sheriff Cal-ID | 27.5 | 0.140% | \$11,925 | - | \$11,925 | \$63 | \$11,988 |
| 37200-26001 Juvenile Hall | 349.5 | 1.779% | \$151,550 | - | \$151,550 | \$799 | \$152,349 |
| 26002 Probation | 557 | 2.835% | \$241,526 | - | \$241,526 | \$1,273 | \$242,799 |
| 26007 Administration & Support | 70 | 0.356% | \$30,353 | - | \$30,353 | \$160 | \$30,513 |
| 27002 Fire Protection | 193 | 0.982% | \$83,689 | - | \$83,689 | \$441 | \$84,130 |

County of Riverside
OMB A-87 Cost Allocation Plan

11301 Human Resources
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Detail Allocations - HR General (continued)

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|---|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|-------------|
| 27004 Fire Protection-Contract Svc | 30 | 0.153% | \$13,009 | - | \$13,009 | \$69 | \$13,078 |
| 28001 Agricultural Commisioner | 49 | 0.249% | \$21,247 | - | \$21,247 | \$112 | \$21,359 |
| 51215-29001 Local Agency Formation Comm | 5 | 0.025% | \$2,168 | - | \$2,168 | \$11 | \$2,179 |
| 20200-31002 TLMA Administrative Services | 46.5 | 0.237% | \$20,163 | - | \$20,163 | \$106 | \$20,269 |
| 20200-31003 Consolidated Counter Services | 17.5 | 0.089% | \$7,588 | - | \$7,588 | \$40 | \$7,628 |
| 20200-31005 Environmental Programs | 3.5 | 0.018% | \$1,518 | - | \$1,518 | \$8 | \$1,526 |
| 20250-31101 Building & Safety | 33 | 0.168% | \$14,309 | - | \$14,309 | \$75 | \$14,384 |
| 31201 Planning | 22.5 | 0.115% | \$9,756 | - | \$9,756 | \$51 | \$9,807 |
| 20000-31301 Transportation | 284.5 | 1.448% | \$123,365 | - | \$123,365 | \$650 | \$124,015 |
| 20260-31302 Surveyor | 28.5 | 0.145% | \$12,358 | - | \$12,358 | \$65 | \$12,423 |
| 20000-31307 Transportation Equipment | 22.5 | 0.115% | \$9,756 | - | \$9,756 | \$51 | \$9,807 |
| 22650-31308 TLMA ALUC | 2.5 | 0.013% | \$1,084 | - | \$1,084 | \$6 | \$1,090 |
| 31401 Code Enforcement | 69.5 | 0.354% | \$30,137 | - | \$30,137 | \$159 | \$30,296 |
| 41001 MH-Public Guardian | 37.5 | 0.191% | \$16,261 | - | \$16,261 | \$86 | \$16,347 |
| 41002 RUHS- Behavioral Health Treatment | 1,021.5 | 5.199% | \$442,943 | - | \$442,943 | \$2,334 | \$445,277 |
| 41003 Detention | 66 | 0.336% | \$28,619 | - | \$28,619 | \$151 | \$28,770 |
| 41004 MH Administration | 230 | 1.171% | \$99,733 | - | \$99,733 | \$526 | \$100,259 |
| 41005 Mental Health Substance Abuse | 132.5 | 0.674% | \$57,455 | - | \$57,455 | \$303 | \$57,758 |
| 42001 RUHS- Public Health | 459.5 | 2.339% | \$199,248 | - | \$199,248 | \$1,050 | \$200,298 |
| 42002 California Childrens Services | 143 | 0.728% | \$62,008 | - | \$62,008 | \$327 | \$62,335 |
| 42004 Environmental Health | 183 | 0.931% | \$79,352 | - | \$79,352 | \$418 | \$79,770 |
| 42006 Animal Control Services | 198.5 | 1.010% | \$86,074 | - | \$86,074 | \$454 | \$86,528 |
| 42007 RUHS- Ambulatory Care | 278 | 1.415% | \$120,546 | - | \$120,546 | \$635 | \$121,181 |
| 40050-43001 RUHS - Medical Center | 2,475.5 | 12.599% | \$1,073,426 | - | \$1,073,426 | \$5,656 | \$1,079,082 |
| 43002 Med Indigent Services Program | 31.5 | 0.160% | \$13,659 | - | \$13,659 | \$72 | \$13,731 |
| 43003 Correctional Health Systems | 194 | 0.987% | \$84,122 | - | \$84,122 | \$443 | \$84,565 |
| 40200-45001 Department of Waste Resources | 163 | 0.830% | \$70,680 | - | \$70,680 | \$372 | \$71,052 |
| 65730-51001 DPSS Administration | 4,190.5 | 21.327% | \$1,817,084 | - | \$1,817,084 | \$9,575 | \$1,826,659 |
| 21050-52001 Local Initiative Admin DCA | 15.5 | 0.079% | \$6,721 | - | \$6,721 | \$35 | \$6,756 |
| 21050-52002 DCA-Local Initiative Program | 27.5 | 0.140% | \$11,925 | - | \$11,925 | \$63 | \$11,988 |

County of Riverside
OMB A-87 Cost Allocation Plan

11301 Human Resources
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Detail Allocations - HR General (continued)

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|--|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|-------------|
| 21050-52003 DCA-Other Programs | 2 | 0.010% | \$867 | - | \$867 | \$5 | \$872 |
| 21450-53001 Office of Aging-Title III | 54 | 0.275% | \$23,415 | - | \$23,415 | \$123 | \$23,538 |
| 54001 Veterans Services | 14 | 0.071% | \$6,071 | - | \$6,071 | \$32 | \$6,103 |
| 63001 Cooperative Extension | 5 | 0.025% | \$2,168 | - | \$2,168 | \$11 | \$2,179 |
| 47200-72002 EDA-Custodial Services | 146.5 | 0.746% | \$63,525 | - | \$63,525 | \$335 | \$63,860 |
| 47210-72003 EDA-Maintenance Services | 157 | 0.799% | \$68,078 | - | \$68,078 | \$359 | \$68,437 |
| 47220-72004 EDA-Real Estate | 30.5 | 0.155% | \$13,225 | - | \$13,225 | \$70 | \$13,295 |
| 72005 EDA-Project Management | 27.5 | 0.140% | \$11,925 | - | \$11,925 | \$63 | \$11,988 |
| 45600-73003 Printing Services | 11.5 | 0.059% | \$4,987 | - | \$4,987 | \$26 | \$5,013 |
| 45700-73004 Supply Services | 12 | 0.061% | \$5,203 | - | \$5,203 | \$27 | \$5,230 |
| 45300-73005 Fleet Services | 52.5 | 0.267% | \$22,765 | - | \$22,765 | \$120 | \$22,885 |
| 45620-73006 Central Mail Services | 10 | 0.051% | \$4,336 | - | \$4,336 | \$23 | \$4,359 |
| 45500-74001 Information Technology | 368 | 1.873% | \$159,572 | - | \$159,572 | \$841 | \$160,413 |
| 45520-74006 RCIT Communications Solutions | 36 | 0.183% | \$15,610 | - | \$15,610 | \$82 | \$15,692 |
| 22570-74009 RCIT Geographical Info System | 7 | 0.036% | \$3,035 | - | \$3,035 | \$16 | \$3,051 |
| 25400-931104 Regnl Parks & Open-Space Dist | 124.5 | 0.634% | \$53,986 | - | \$53,986 | \$284 | \$54,270 |
| 25800-938001 RCCFC - Agency | 22 | 0.112% | \$9,540 | - | \$9,540 | \$50 | \$9,590 |
| 40250-943001 WRMD Operations | 23 | 0.117% | \$9,973 | - | \$9,973 | \$53 | \$10,026 |
| 15100-947200 Flood Cont Dist Admin | 226.5 | 1.153% | \$98,215 | - | \$98,215 | \$518 | \$98,733 |
| 900101-915301 Various CSAs | 26 | 0.132% | \$11,274 | - | \$11,274 | \$59 | \$11,333 |
| 00 All Other | 97 | 0.494% | \$42,061 | - | \$42,061 | \$222 | \$42,283 |
| 2nd Alloc Remains | - | - | - | - | - | \$2 | \$2 |
| Subtotals | 19,648.5 | 100.000% | \$8,519,980 | - | \$8,519,980 | \$44,484 | \$8,564,465 |
| Direct Billed | | | | | | - | - |
| Total Full Functional Cost | | | | | \$8,519,980 | | \$8,564,465 |

Allocation Basis: # of FTE's per department

County of Riverside
OMB A-87 Cost Allocation Plan

11301 Human Resources
Schedule 8.6.2

Detail Allocations - LOI Srvs Team

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|--|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|-----------|
| 11001 County Executive Office | 23.5 | 1.580% | \$15,732 | - | \$15,732 | - | \$15,732 |
| 10001 Board of Supervisors | 54 | 3.631% | \$36,149 | - | \$36,149 | \$192 | \$36,341 |
| 10002 Assessment Appeals Board | 5 | 0.336% | \$3,347 | - | \$3,347 | \$18 | \$3,365 |
| 11044 Grand Jury Admin | 1 | 0.067% | \$669 | - | \$669 | \$4 | \$673 |
| 11050 Natl Pollutant Dschrg Elim Sys | 1 | 0.067% | \$669 | - | \$669 | \$4 | \$673 |
| 22000-11303 Air Quality Division | 2 | 0.134% | \$1,339 | - | \$1,339 | \$7 | \$1,346 |
| 46020-11307 Property Insurance | 1 | 0.067% | \$669 | - | \$669 | \$4 | \$673 |
| 46100-11308 Workers Compensation | 42.5 | 2.858% | \$28,451 | - | \$28,451 | \$151 | \$28,602 |
| 46000-11309 Malpractice Insurance | 2 | 0.134% | \$1,339 | - | \$1,339 | \$7 | \$1,346 |
| 45960-11310 Liability Insurance | 22 | 1.479% | \$14,728 | - | \$14,728 | \$78 | \$14,806 |
| 46040-11313 Safety Loss Control | 14 | 0.941% | \$9,372 | - | \$9,372 | \$50 | \$9,422 |
| 47000-11318 Temporary Assistance | 25.5 | 1.715% | \$17,071 | - | \$17,071 | \$91 | \$17,162 |
| 45800-11320 Exclusive Provider Option | 40 | 2.690% | \$26,777 | - | \$26,777 | \$142 | \$26,919 |
| 46100-11322 Employee Assistance Services | 10.5 | 0.706% | \$7,029 | - | \$7,029 | \$37 | \$7,066 |
| 46120-11329 Occupational Health & Wellness | 17.5 | 1.177% | \$11,715 | - | \$11,715 | \$62 | \$11,777 |
| 46100-11330 Culture of Health | 2 | 0.134% | \$1,339 | - | \$1,339 | \$7 | \$1,346 |
| 20001 Emergency Management | 52.5 | 3.531% | \$35,145 | - | \$35,145 | \$186 | \$35,331 |
| 27002 Fire Protection | 193 | 12.979% | \$129,201 | - | \$129,201 | \$685 | \$129,886 |
| 27004 Fire Protection-Contract Svc | 30 | 2.017% | \$20,083 | - | \$20,083 | \$107 | \$20,190 |
| 51215-29001 Local Agency Formation Comm | 5 | 0.336% | \$3,347 | - | \$3,347 | \$18 | \$3,365 |
| 20200-31002 TLMA Administrative Services | 46.5 | 3.127% | \$31,129 | - | \$31,129 | \$165 | \$31,294 |
| 20200-31003 Consolidated Counter Services | 17.5 | 1.177% | \$11,715 | - | \$11,715 | \$62 | \$11,777 |
| 20200-31005 Environmental Programs | 3.5 | 0.235% | \$2,343 | - | \$2,343 | \$12 | \$2,355 |
| 20250-31101 Building & Safety | 33 | 2.219% | \$22,091 | - | \$22,091 | \$117 | \$22,208 |
| 31201 Planning | 22.5 | 1.513% | \$15,062 | - | \$15,062 | \$80 | \$15,142 |
| 20000-31301 Transportation | 284.5 | 19.132% | \$190,454 | - | \$190,454 | \$1,010 | \$191,464 |
| 20260-31302 Surveyor | 28.5 | 1.917% | \$19,079 | - | \$19,079 | \$101 | \$19,180 |
| 20000-31307 Transportation Equipment | 22.5 | 1.513% | \$15,062 | - | \$15,062 | \$80 | \$15,142 |

County of Riverside
OMB A-87 Cost Allocation Plan

11301 Human Resources
Schedule 8.6.2

Detail Allocations - LOI Srvs Team (continued)

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|--|---------------------|-----------------------|------------------|---------------|--------------------------|----------------|--------------------|
| 22650-31308 TLMA ALUC | 2.5 | 0.168% | \$1,674 | - | \$1,674 | \$9 | \$1,683 |
| 31401 Code Enforcement | 69.5 | 4.674% | \$46,526 | - | \$46,526 | \$247 | \$46,773 |
| 40200-45001 Department of Waste Resources | 163 | 10.962% | \$109,118 | - | \$109,118 | \$579 | \$109,697 |
| 40250-943001 WRMD Operations | 23 | 1.547% | \$15,397 | - | \$15,397 | \$82 | \$15,479 |
| 15100-947200 Flood Cont Dist Admin | 226.5 | 15.232% | \$151,627 | - | \$151,627 | \$804 | \$152,431 |
| Subtotals | 1,487 | 100.000% | \$995,448 | - | \$995,448 | \$5,197 | \$1,000,645 |
| Direct Billed | | | | | | - | - |
| Total Full Functional Cost | | | | | \$995,448 | | \$1,000,645 |
| Allocation Basis: # of FTE's per Dept Supported | | | | | | | |

County of Riverside
OMB A-87 Cost Allocation Plan

11301 Human Resources
Schedule 8.6.3

Detail Allocations - Justice Svcs Team

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|--|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|-----------|
| 15001 County Counsel | 70 | 3.568% | \$30,990 | - | \$30,990 | - | \$30,990 |
| 22001 District Attorney | 689 | 35.117% | \$305,034 | - | \$305,034 | \$1,652 | \$306,686 |
| 24001 Public Defender | 226.5 | 11.544% | \$100,276 | - | \$100,276 | \$543 | \$100,819 |
| 37200-26001 Juvenile Hall | 349.5 | 17.813% | \$154,731 | - | \$154,731 | \$838 | \$155,569 |
| 26002 Probation | 557 | 28.389% | \$246,595 | - | \$246,595 | \$1,335 | \$247,930 |
| 26007 Administration & Support | 70 | 3.568% | \$30,990 | - | \$30,990 | \$168 | \$31,158 |
| Subtotals | 1,962 | 100.000% | \$868,617 | - | \$868,617 | \$4,535 | \$873,152 |
| Direct Billed | | | | | | - | - |
| Total Full Functional Cost | | | | | \$868,617 | | \$873,152 |
| Allocation Basis: # of FTE's per Dept Supported | | | | | | | |

County of Riverside
OMB A-87 Cost Allocation Plan

11301 Human Resources
Schedule 8.6.4

Detail Allocations - Admin Svcs Team

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|---|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|-----------|
| 72001 EDA FM - Admin | 39 | 2.343% | \$22,586 | - | \$22,586 | \$118 | \$22,704 |
| 72006 EDA Energy | 4.5 | 0.270% | \$2,606 | - | \$2,606 | \$14 | \$2,620 |
| 72007 EDA Parking | 18.5 | 1.111% | \$10,714 | - | \$10,714 | \$56 | \$10,770 |
| 22050-11501 CFD Assessment Dist Admin | 4 | 0.240% | \$2,316 | - | \$2,316 | \$12 | \$2,328 |
| 12001 Assessor | 197.5 | 11.865% | \$114,376 | - | \$114,376 | \$597 | \$114,973 |
| 12002 County Clerk-Recorder | 165 | 9.913% | \$95,555 | - | \$95,555 | \$499 | \$96,054 |
| 45100-12003 Records Mgmt & Archives Program | 11.5 | 0.691% | \$6,660 | - | \$6,660 | \$35 | \$6,695 |
| 33600-12004 CREST | 16 | 0.961% | \$9,266 | - | \$9,266 | \$48 | \$9,314 |
| 21100-19001 AgencyAdministration | 27 | 1.622% | \$15,636 | - | \$15,636 | \$82 | \$15,718 |
| 21350-19002 HUD-CDBG Home Grants | 11 | 0.661% | \$6,370 | - | \$6,370 | \$33 | \$6,403 |
| 21550-19003 Workforce Development | 95.5 | 5.737% | \$55,306 | - | \$55,306 | \$289 | \$55,595 |
| 40600-19004 Housing Authority (County) | 113.5 | 6.819% | \$65,730 | - | \$65,730 | \$343 | \$66,073 |
| 21200-19007 EDA/County Free Library | 4.5 | 0.270% | \$2,606 | - | \$2,606 | \$14 | \$2,620 |
| 19010 Economic Development | 15 | 0.901% | \$8,687 | - | \$8,687 | \$45 | \$8,732 |
| 22100-19107 County Airports | 9.5 | 0.571% | \$5,502 | - | \$5,502 | \$29 | \$5,531 |
| 22200-19201 Fair And National Date Fest | 6.5 | 0.391% | \$3,764 | - | \$3,764 | \$20 | \$3,784 |
| 19301 Edward Dean Museum | 2 | 0.120% | \$1,158 | - | \$1,158 | \$6 | \$1,164 |
| 47200-72002 EDA-Custodial Services | 146.5 | 8.801% | \$84,841 | - | \$84,841 | \$443 | \$85,284 |
| 47210-72003 EDA-Maintenance Services | 157 | 9.432% | \$90,922 | - | \$90,922 | \$475 | \$91,397 |
| 47220-72004 EDA-Real Estate | 30.5 | 1.832% | \$17,663 | - | \$17,663 | \$92 | \$17,755 |
| 72005 EDA-Project Management | 27.5 | 1.652% | \$15,926 | - | \$15,926 | \$83 | \$16,009 |
| 45500-74001 Information Technology | 368 | 22.109% | \$213,116 | - | \$213,116 | \$1,113 | \$214,229 |
| 45520-74006 RCIT Communications Solutions | 36 | 2.163% | \$20,848 | - | \$20,848 | \$109 | \$20,957 |
| 22570-74009 RCIT Geographical Info System | 7 | 0.421% | \$4,054 | - | \$4,054 | \$21 | \$4,075 |
| 25400-931104 Regnl Parks & Open-Space Dist | 124.5 | 7.480% | \$72,100 | - | \$72,100 | \$376 | \$72,476 |
| 900101-915301 Various CSAs | 26 | 1.562% | \$15,057 | - | \$15,057 | \$79 | \$15,136 |
| 000 Salton Sea Authority | 1 | 0.060% | \$579 | - | \$579 | \$3 | \$582 |
| Subtotals | 1,664.5 | 100.000% | \$963,946 | - | \$963,946 | \$5,033 | \$968,979 |
| Direct Billed | | | | | | - | - |
| Total Full Functional Cost | | | | | \$963,946 | | \$968,979 |

Allocation Basis: # of FTE's per Dept Supported

County of Riverside
OMB A-87 Cost Allocation Plan

11301 Human Resources
Schedule 8.6.5

Detail Allocations - Social Services Srvs Team

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|-----------------------------------|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|-------------|
| 65730-51001 DPSS Administration | 4,190.5 | 98.461% | \$1,185,220 | - | \$1,185,220 | \$6,188 | \$1,191,408 |
| 25800-938001 RCCFC - Agency | 22 | 0.517% | \$6,222 | - | \$6,222 | \$32 | \$6,254 |
| 00 All Other | 43.5 | 1.022% | \$12,303 | - | \$12,303 | \$64 | \$12,367 |
| 2nd Alloc Remains | - | - | - | - | - | \$1 | \$1 |
| Subtotals | 4,256 | 100.000% | \$1,203,745 | - | \$1,203,745 | \$6,285 | \$1,210,030 |
| Direct Billed | | | | | | - | - |
| Total Full Functional Cost | | | | | \$1,203,745 | | \$1,210,030 |

Allocation Basis: # of FTE's per Dept Supported

County of Riverside
OMB A-87 Cost Allocation Plan

11301 Human Resources
Schedule 8.6.6

Detail Allocations - Sheriff Coroner Svcs Team

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|-------------------------------------|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|-----------|
| 25001 Sheriff Administration | 54 | 1.333% | \$11,857 | - | \$11,857 | \$62 | \$11,919 |
| 25002 Sheriff Support | 338 | 8.344% | \$74,213 | - | \$74,213 | \$387 | \$74,600 |
| 25003 Sheriff Patrol | 1,779 | 43.915% | \$390,608 | - | \$390,608 | \$2,039 | \$392,647 |
| 25004 Sheriff Corrections | 1,525.5 | 37.657% | \$334,948 | - | \$334,948 | \$1,749 | \$336,697 |
| 25005 Sheriff Court Services | 185.5 | 4.579% | \$40,730 | - | \$40,730 | \$213 | \$40,943 |
| 25006 CAC Security | 3 | 0.074% | \$659 | - | \$659 | \$3 | \$662 |
| 25007 Ben Clark Training Center | 65.5 | 1.617% | \$14,382 | - | \$14,382 | \$75 | \$14,457 |
| 25010 Sheriff Coroner | 56.5 | 1.395% | \$12,405 | - | \$12,405 | \$65 | \$12,470 |
| 25011 Sheriff -Public Administrator | 16.5 | 0.407% | \$3,623 | - | \$3,623 | \$19 | \$3,642 |
| 22250-25051 Sheriff Cal-ID | 27.5 | 0.679% | \$6,038 | - | \$6,038 | \$32 | \$6,070 |
| Subtotals | 4,051 | 100.000% | \$889,463 | - | \$889,463 | \$4,644 | \$894,107 |
| Direct Billed | | | | | | - | - |
| Total Full Functional Cost | | | | | \$889,463 | | \$894,107 |

Allocation Basis: # of FTE's per Dept Supported

County of Riverside
OMB A-87 Cost Allocation Plan

11301 Human Resources
Schedule 8.6.7

Detail Allocations - Health Services Srvs Team

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|--|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|-----------|
| 73001 Purchasing | 25.5 | 1.776% | \$15,192 | - | \$15,192 | \$79 | \$15,271 |
| 23001 Riv Co Dep of Child Supt Svcs | 281.5 | 19.603% | \$167,705 | - | \$167,705 | \$876 | \$168,581 |
| 42001 RUHS- Public Health | 459.5 | 31.999% | \$273,750 | - | \$273,750 | \$1,429 | \$275,179 |
| 42002 California Childrens Services | 143 | 9.958% | \$85,193 | - | \$85,193 | \$445 | \$85,638 |
| 42004 Environmental Health | 183 | 12.744% | \$109,023 | - | \$109,023 | \$569 | \$109,592 |
| 42006 Animal Control Services | 198.5 | 13.823% | \$118,257 | - | \$118,257 | \$617 | \$118,874 |
| 21050-52001 Local Initiative Admin DCA | 15.5 | 1.079% | \$9,234 | - | \$9,234 | \$48 | \$9,282 |
| 21050-52002 DCA-Local Initiative Program | 27.5 | 1.915% | \$16,383 | - | \$16,383 | \$86 | \$16,469 |
| 21050-52003 DCA-Other Programs | 2 | 0.139% | \$1,192 | - | \$1,192 | \$6 | \$1,198 |
| 54001 Veterans Services | 14 | 0.975% | \$8,341 | - | \$8,341 | \$44 | \$8,385 |
| 45600-73003 Printing Services | 11.5 | 0.801% | \$6,851 | - | \$6,851 | \$36 | \$6,887 |
| 45700-73004 Supply Services | 12 | 0.836% | \$7,149 | - | \$7,149 | \$37 | \$7,186 |
| 45300-73005 Fleet Services | 52.5 | 3.656% | \$31,277 | - | \$31,277 | \$163 | \$31,440 |
| 45620-73006 Central Mail Services | 10 | 0.696% | \$5,958 | - | \$5,958 | \$31 | \$5,989 |
| 2nd Alloc Remains | - | - | - | - | - | \$1 | \$1 |
| Subtotals | 1,436 | 100.000% | \$855,505 | - | \$855,505 | \$4,467 | \$859,971 |
| Direct Billed | | | | | | - | - |
| Total Full Functional Cost | | | | | \$855,505 | | \$859,971 |

Allocation Basis: # of FTE's per Dept Supported

County of Riverside
OMB A-87 Cost Allocation Plan

11301 Human Resources
Schedule 8.6.8

Detail Allocations - Mental Health Svcs Team

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|---|---------------------|-----------------------|------------------|---------------|--------------------------|----------------|------------------|
| 13001 Auditor-Controller | 57.5 | 3.172% | \$30,006 | - | \$30,006 | - | \$30,006 |
| 13002 Audits and Specialized Accounting | 10.5 | 0.579% | \$5,479 | - | \$5,479 | - | \$5,479 |
| 13003 Payroll | 18.5 | 1.021% | \$9,654 | - | \$9,654 | - | \$9,654 |
| 14001 Treasurer-Tax Collector | 102 | 5.628% | \$53,227 | - | \$53,227 | \$292 | \$53,519 |
| 17001 Registrar of Voters | 28.5 | 1.572% | \$14,872 | - | \$14,872 | \$82 | \$14,954 |
| 28001 Agricultural Commisioner | 49 | 2.703% | \$25,570 | - | \$25,570 | \$140 | \$25,710 |
| 41001 MH-Public Guardian | 37.5 | 2.069% | \$19,569 | - | \$19,569 | \$107 | \$19,676 |
| 41002 RUHS- Behavioral Health Treatment | 1,021.5 | 56.359% | \$533,056 | - | \$533,056 | \$2,923 | \$535,979 |
| 41003 Detention | 66 | 3.641% | \$34,441 | - | \$34,441 | \$189 | \$34,630 |
| 41004 MH Administration | 230 | 12.690% | \$120,022 | - | \$120,022 | \$658 | \$120,680 |
| 41005 Mental Health Substance Abuse | 132.5 | 7.310% | \$69,143 | - | \$69,143 | \$379 | \$69,522 |
| 21450-53001 Office of Aging-Title III | 54 | 2.979% | \$28,179 | - | \$28,179 | \$155 | \$28,334 |
| 63001 Cooperative Extension | 5 | 0.276% | \$2,609 | - | \$2,609 | \$14 | \$2,623 |
| Subtotals | 1,812.5 | 100.000% | \$945,829 | - | \$945,829 | \$4,938 | \$950,768 |
| Direct Billed | | | | | | - | - |
| Total Full Functional Cost | | | | | \$945,829 | | \$950,768 |

Allocation Basis: # of FTE's per Dept Supported

County of Riverside
OMB A-87 Cost Allocation Plan

11301 Human Resources
Schedule 8.6.9

Detail Allocations - RUHS Srvs Team

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|-------------------------------------|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|-------------|
| 42007 RUHS- Ambulatory Care | 278 | 9.332% | \$169,618 | - | \$169,618 | \$886 | \$170,504 |
| 40050-43001 RUHS - Medical Center | 2,475.5 | 83.098% | \$1,510,392 | - | \$1,510,392 | \$7,886 | \$1,518,278 |
| 43002 Med Indigent Services Program | 31.5 | 1.057% | \$19,219 | - | \$19,219 | \$100 | \$19,319 |
| 43003 Correctional Health Systems | 194 | 6.512% | \$118,366 | - | \$118,366 | \$618 | \$118,984 |
| Subtotals | 2,979 | 100.000% | \$1,817,595 | - | \$1,817,595 | \$9,490 | \$1,827,086 |
| Direct Billed | | | | | | - | - |
| Total Full Functional Cost | | | | | \$1,817,595 | | \$1,827,086 |

Allocation Basis: # of FTE's per Dept Supported

County of Riverside
OMB A-87 Cost Allocation Plan

11301 Human Resources
Schedule 8.6.10

Detail Allocations - HR Direct

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|-------------------------------------|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|-------------|
| 46100-11308 Workers Compensation | 89,564 | 2.020% | \$88,248 | (\$89,564) | (\$1,316) | \$461 | (\$855) |
| 23001 Riv Co Dep of Child Supt Svcs | 135,908 | 3.065% | \$133,911 | (\$135,908) | (\$1,997) | \$699 | (\$1,298) |
| 25002 Sheriff Support | 519,016 | 11.706% | \$511,390 | (\$519,016) | (\$7,626) | \$2,670 | (\$4,956) |
| 26002 Probation | 297,685 | 6.714% | \$293,311 | (\$297,685) | (\$4,374) | \$1,531 | (\$2,843) |
| 27002 Fire Protection | 286,589 | 6.464% | \$282,378 | (\$286,589) | (\$4,211) | \$1,474 | (\$2,737) |
| 41004 MH Administration | 789,966 | 17.817% | \$778,359 | (\$789,966) | (\$11,607) | \$4,064 | (\$7,543) |
| 42001 RUHS- Public Health | 403,197 | 9.094% | \$397,273 | (\$403,197) | (\$5,924) | \$2,074 | (\$3,850) |
| 40050-43001 RUHS - Medical Center | 1,449,438 | 32.691% | \$1,428,141 | (\$1,449,438) | (\$21,297) | \$7,457 | (\$13,840) |
| 65730-51001 DPSS Administration | 462,450 | 10.430% | \$455,655 | (\$462,450) | (\$6,795) | \$2,379 | (\$4,416) |
| 2nd Alloc Remains | - | - | - | - | - | \$1 | \$1 |
| Subtotals | 4,433,813 | 100.000% | \$4,368,666 | (\$4,433,813) | (\$65,147) | \$22,810 | (\$42,337) |
| Direct Billed | | | | | \$4,433,813 | | \$4,433,813 |
| Total Full Functional Cost | | | | | \$4,368,666 | | \$4,391,476 |

Allocation Basis: Direct to Dept Supported

County of Riverside
OMB A-87 Cost Allocation Plan

11301 Human Resources
Schedule 8.6.11

Detail Allocations - Direct Bills HR

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|---|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|-------------|
| 11001 County Executive Office | - | - | - | (\$21,486) | (\$21,486) | - | (\$21,486) |
| 13001 Auditor-Controller | - | - | - | (\$37,458) | (\$37,458) | - | (\$37,458) |
| 13002 Audits and Specialized Accounting | - | - | - | (\$6,810) | (\$6,810) | - | (\$6,810) |
| 13003 Payroll | - | - | - | (\$14,302) | (\$14,302) | - | (\$14,302) |
| 15001 County Counsel | - | - | - | (\$51,373) | (\$51,373) | - | (\$51,373) |
| 73001 Purchasing | - | - | - | (\$15,621) | (\$15,621) | - | (\$15,621) |
| 72001 EDA FM - Admin | - | - | - | (\$33,463) | (\$33,463) | - | (\$33,463) |
| 72006 EDA Energy | - | - | - | (\$3,432) | (\$3,432) | - | (\$3,432) |
| 72007 EDA Parking | - | - | - | (\$15,444) | (\$15,444) | - | (\$15,444) |
| 10001 Board of Supervisors | - | - | - | (\$44,625) | (\$44,625) | - | (\$44,625) |
| 10002 Assessment Appeals Board | - | - | - | (\$4,132) | (\$4,132) | - | (\$4,132) |
| 11044 Grand Jury Admin | - | - | - | (\$826) | (\$826) | - | (\$826) |
| 11050 Natl Pollutant Dschrg Elim Sys | - | - | - | (\$826) | (\$826) | - | (\$826) |
| 22000-11303 Air Quality Division | - | - | - | (\$1,653) | (\$1,653) | - | (\$1,653) |
| 46020-11307 Property Insurance | - | - | - | (\$826) | (\$826) | - | (\$826) |
| 46100-11308 Workers Compensation | - | - | - | (\$35,535) | (\$35,535) | - | (\$35,535) |
| 46000-11309 Malpractice Insurance | - | - | - | (\$1,653) | (\$1,653) | - | (\$1,653) |
| 45960-11310 Liability Insurance | - | - | - | (\$16,528) | (\$16,528) | - | (\$16,528) |
| 46040-11313 Safety Loss Control | - | - | - | (\$10,743) | (\$10,743) | - | (\$10,743) |
| 47000-11318 Temporary Assistance | - | - | - | (\$18,180) | (\$18,180) | - | (\$18,180) |
| 45800-11320 Exclusive Provider Option | - | - | - | (\$29,750) | (\$29,750) | - | (\$29,750) |
| 46100-11322 Employee Assistance Services | - | - | - | (\$8,264) | (\$8,264) | - | (\$8,264) |
| 46120-11329 Occupational Health & Wellness | - | - | - | (\$16,528) | (\$16,528) | - | (\$16,528) |
| 46100-11330 Culture of Health | - | - | - | (\$2,479) | (\$2,479) | - | (\$2,479) |
| 22050-11501 CFD Assessment Dist Admin | - | - | - | (\$3,432) | (\$3,432) | - | (\$3,432) |
| 12001 Assessor | - | - | - | (\$167,313) | (\$167,313) | - | (\$167,313) |
| 12002 County Clerk-Recorder | - | - | - | (\$143,289) | (\$143,289) | - | (\$143,289) |
| 45100-12003 Records Mgmt & Archives Program | - | - | - | (\$11,154) | (\$11,154) | - | (\$11,154) |

County of Riverside
OMB A-87 Cost Allocation Plan

11301 Human Resources
Schedule 8.6.11

Detail Allocations - Direct Bills HR (continued)

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|---|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|---------------|
| 33600-12004 CREST | - | - | - | (\$12,012) | (\$12,012) | - | (\$12,012) |
| 14001 Treasurer-Tax Collector | - | - | - | (\$68,786) | (\$68,786) | - | (\$68,786) |
| 17001 Registrar of Voters | - | - | - | (\$19,069) | (\$19,069) | - | (\$19,069) |
| 21100-19001 AgencyAdministration | - | - | - | (\$24,024) | (\$24,024) | - | (\$24,024) |
| 21350-19002 HUD-CDBG Home Grants | - | - | - | (\$9,438) | (\$9,438) | - | (\$9,438) |
| 21550-19003 Workforce Development | - | - | - | (\$82,370) | (\$82,370) | - | (\$82,370) |
| 40600-19004 Housing Authority (County) | - | - | - | (\$96,956) | (\$96,956) | - | (\$96,956) |
| 21200-19007 EDA/County Free Library | - | - | - | (\$5,148) | (\$5,148) | - | (\$5,148) |
| 19010 Economic Development | - | - | - | (\$15,444) | (\$15,444) | - | (\$15,444) |
| 22100-19107 County Airports | - | - | - | (\$9,438) | (\$9,438) | - | (\$9,438) |
| 22200-19201 Fair And National Date Fest | - | - | - | (\$7,722) | (\$7,722) | - | (\$7,722) |
| 19301 Edward Dean Museum | - | - | - | (\$1,716) | (\$1,716) | - | (\$1,716) |
| 20001 Emergency Management | - | - | - | (\$48,600) | (\$48,600) | - | (\$48,600) |
| 22001 District Attorney | - | - | - | (\$483,764) | (\$483,764) | - | (\$483,764) |
| 23001 Riv Co Dep of Child Supt Svcs | - | - | - | (\$247,337) | (\$247,337) | - | (\$247,337) |
| 24001 Public Defender | - | - | - | (\$166,249) | (\$166,249) | - | (\$166,249) |
| 25001 Sheriff Administration | - | - | - | (\$35,971) | (\$35,971) | - | (\$35,971) |
| 25002 Sheriff Support | - | - | - | (\$196,725) | (\$196,725) | - | (\$196,725) |
| 25003 Sheriff Patrol | - | - | - | (\$1,016,984) | (\$1,016,984) | - | (\$1,016,984) |
| 25004 Sheriff Corrections | - | - | - | (\$862,251) | (\$862,251) | - | (\$862,251) |
| 25005 Sheriff Court Services | - | - | - | (\$106,990) | (\$106,990) | - | (\$106,990) |
| 25006 CAC Security | - | - | - | (\$1,726) | (\$1,726) | - | (\$1,726) |
| 25007 Ben Clark Training Center | - | - | - | (\$37,964) | (\$37,964) | - | (\$37,964) |
| 25010 Sheriff Coroner | - | - | - | (\$31,637) | (\$31,637) | - | (\$31,637) |
| 25011 Sheriff -Public Administrator | - | - | - | (\$8,628) | (\$8,628) | - | (\$8,628) |
| 22250-25051 Sheriff Cal-ID | - | - | - | (\$16,681) | (\$16,681) | - | (\$16,681) |
| 37200-26001 Juvenile Hall | - | - | - | (\$259,007) | (\$259,007) | - | (\$259,007) |
| 26002 Probation | - | - | - | (\$403,137) | (\$403,137) | - | (\$403,137) |
| 26007 Administration & Support | - | - | - | (\$47,806) | (\$47,806) | - | (\$47,806) |
| 27002 Fire Protection | - | - | - | (\$162,798) | (\$162,798) | - | (\$162,798) |

County of Riverside
OMB A-87 Cost Allocation Plan

11301 Human Resources
Schedule 8.6.11

Detail Allocations - Direct Bills HR (continued)

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|---|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|---------------|
| 27004 Fire Protection-Contract Svc | - | - | - | (\$25,617) | (\$25,617) | - | (\$25,617) |
| 28001 Agricultural Commisioner | - | - | - | (\$34,052) | (\$34,052) | - | (\$34,052) |
| 51215-29001 Local Agency Formation Comm | - | - | - | (\$4,132) | (\$4,132) | - | (\$4,132) |
| 20200-31002 TLMA Administrative Services | - | - | - | (\$36,361) | (\$36,361) | - | (\$36,361) |
| 20200-31003 Consolidated Counter Services | - | - | - | (\$13,222) | (\$13,222) | - | (\$13,222) |
| 20250-31101 Building & Safety | - | - | - | (\$25,618) | (\$25,618) | - | (\$25,618) |
| 31201 Planning | - | - | - | (\$21,417) | (\$21,417) | - | (\$21,417) |
| 20000-31301 Transportation | - | - | - | (\$233,041) | (\$233,041) | - | (\$233,041) |
| 20260-31302 Surveyor | - | - | - | (\$25,618) | (\$25,618) | - | (\$25,618) |
| 20000-31307 Transportation Equipment | - | - | - | (\$19,007) | (\$19,007) | - | (\$19,007) |
| 22650-31308 TLMA ALUC | - | - | - | (\$1,653) | (\$1,653) | - | (\$1,653) |
| 31401 Code Enforcement | - | - | - | (\$57,021) | (\$57,021) | - | (\$57,021) |
| 41001 MH-Public Guardian | - | - | - | (\$110,719) | (\$110,719) | - | (\$110,719) |
| 41002 RUHS- Behavioral Health Treatment | - | - | - | (\$713,740) | (\$713,740) | - | (\$713,740) |
| 41003 Detention | - | - | - | (\$49,035) | (\$49,035) | - | (\$49,035) |
| 41004 MH Administration | - | - | - | (\$67,035) | (\$67,035) | - | (\$67,035) |
| 41005 Mental Health Substance Abuse | - | - | - | (\$91,942) | (\$91,942) | - | (\$91,942) |
| 42001 RUHS- Public Health | - | - | - | (\$395,740) | (\$395,740) | - | (\$395,740) |
| 42002 California Childrens Services | - | - | - | (\$125,838) | (\$125,838) | - | (\$125,838) |
| 42004 Environmental Health | - | - | - | (\$158,817) | (\$158,817) | - | (\$158,817) |
| 42006 Animal Control Services | - | - | - | (\$176,174) | (\$176,174) | - | (\$176,174) |
| 42007 RUHS- Ambulatory Care | - | - | - | (\$252,225) | (\$252,225) | - | (\$252,225) |
| 40050-43001 RUHS - Medical Center | - | - | - | (\$2,164,865) | (\$2,164,865) | - | (\$2,164,865) |
| 43002 Med Indigent Services Program | - | - | - | (\$30,546) | (\$30,546) | - | (\$30,546) |
| 43003 Correctional Health Systems | - | - | - | (\$178,041) | (\$178,041) | - | (\$178,041) |
| 40200-45001 Department of Waste Resources | - | - | - | (\$153,708) | (\$153,708) | - | (\$153,708) |
| 65730-51001 DPSS Administration | - | - | - | (\$2,793,663) | (\$2,793,663) | - | (\$2,793,663) |
| 21050-52001 Local Initiative Admin DCA | - | - | - | (\$19,960) | (\$19,960) | - | (\$19,960) |
| 21050-52002 DCA-Local Initiative Program | - | - | - | (\$23,432) | (\$23,432) | - | (\$23,432) |
| 21450-53001 Office of Aging-Title III | - | - | - | (\$35,415) | (\$35,415) | - | (\$35,415) |

County of Riverside
OMB A-87 Cost Allocation Plan

11301 Human Resources
Schedule 8.6.11

Detail Allocations - Direct Bills HR (continued)

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|--|---------------------|-----------------------|----------------|----------------|--------------------------|----------------|----------------|
| 54001 Veterans Services | - | - | - | (\$11,282) | (\$11,282) | - | (\$11,282) |
| 63001 Cooperative Extension | - | - | - | (\$2,724) | (\$2,724) | - | (\$2,724) |
| 47200-72002 EDA-Custodial Services | - | - | - | (\$122,697) | (\$122,697) | - | (\$122,697) |
| 47210-72003 EDA-Maintenance Services | - | - | - | (\$132,135) | (\$132,135) | - | (\$132,135) |
| 47220-72004 EDA-Real Estate | - | - | - | (\$24,882) | (\$24,882) | - | (\$24,882) |
| 72005 EDA-Project Management | - | - | - | (\$20,592) | (\$20,592) | - | (\$20,592) |
| 45600-73003 Printing Services | - | - | - | (\$16,489) | (\$16,489) | - | (\$16,489) |
| 45700-73004 Supply Services | - | - | - | (\$10,414) | (\$10,414) | - | (\$10,414) |
| 45300-73005 Fleet Services | - | - | - | (\$95,128) | (\$95,128) | - | (\$95,128) |
| 45620-73006 Central Mail Services | - | - | - | (\$7,811) | (\$7,811) | - | (\$7,811) |
| 45500-74001 Information Technology | - | - | - | (\$314,892) | (\$314,892) | - | (\$314,892) |
| 45520-74006 RCIT Communications Solutions | - | - | - | (\$28,315) | (\$28,315) | - | (\$28,315) |
| 22570-74009 RCIT Geographical Info System | - | - | - | (\$6,864) | (\$6,864) | - | (\$6,864) |
| 25400-931104 Regnl Parks & Open-Space Dist | - | - | - | (\$109,829) | (\$109,829) | - | (\$109,829) |
| 25800-938001 RCCFC - Agency | - | - | - | (\$14,585) | (\$14,585) | - | (\$14,585) |
| 15100-947200 Flood Cont Dist Admin | - | - | - | (\$189,242) | (\$189,242) | - | (\$189,242) |
| 900101-915301 Various CSAs | - | - | - | (\$22,308) | (\$22,308) | - | (\$22,308) |
| 00 All Other | 1 | 100.000% | - | (\$49,359) | (\$49,359) | - | (\$49,359) |
| Subtotals | 1 | 100.000% | - | (\$14,420,705) | (\$14,420,705) | - | (\$14,420,705) |
| Direct Billed | | | | | \$14,420,705 | | \$14,420,705 |
| Total Full Functional Cost | | | | | | - | - |

Allocation Basis: Spread of Direct Bill

County of Riverside
OMB A-87 Cost Allocation Plan

11301 Human Resources
Schedule 8.7

Summary of Allocated Costs

| Department | Total | HR General | LOI Srvs Team | Justice Srvs Team | Admin Srvs Team | Social Services Srvs Team | Sheriff Coroner Srvs Team |
|--|-----------------|------------------|-----------------|-------------------|-----------------|---------------------------|---------------------------|
| 11001 County Executive Office | \$4,436 | \$10,190 | \$15,732 | - | - | - | - |
| 13001 Auditor-Controller | \$17,481 | \$24,933 | - | - | - | - | - |
| 13002 Audits and Specialized Accounting | \$3,222 | \$4,553 | - | - | - | - | - |
| 13003 Payroll | \$3,374 | \$8,022 | - | - | - | - | - |
| 15001 County Counsel | \$9,971 | \$30,353 | - | \$30,990 | - | - | - |
| 73001 Purchasing | \$10,765 | \$11,115 | - | - | - | - | - |
| 72001 EDA FM - Admin | \$6,241 | \$17,000 | - | - | \$22,704 | - | - |
| 72006 EDA Energy | \$1,149 | \$1,961 | - | - | \$2,620 | - | - |
| 72007 EDA Parking | \$3,390 | \$8,064 | - | - | \$10,770 | - | - |
| Subtotal for CSD | \$60,029 | \$116,192 | \$15,732 | \$30,990 | \$36,093 | - | - |
| 10001 Board of Supervisors | \$15,255 | \$23,538 | \$36,341 | - | - | - | - |
| 10002 Assessment Appeals Board | \$1,412 | \$2,179 | \$3,365 | - | - | - | - |
| 11010 Contribution to Other Funds | \$218 | \$218 | - | - | - | - | - |
| 11044 Grand Jury Admin | \$283 | \$436 | \$673 | - | - | - | - |
| 11050 Natl Pollutant Dschrg Elim Sys | \$283 | \$436 | \$673 | - | - | - | - |
| 22000-11303 Air Quality Division | \$565 | \$872 | \$1,346 | - | - | - | - |
| 46020-11307 Property Insurance | \$283 | \$436 | \$673 | - | - | - | - |
| 46100-11308 Workers Compensation | \$10,738 | \$18,526 | \$28,602 | - | - | - | - |
| 46000-11309 Malpractice Insurance | \$565 | \$872 | \$1,346 | - | - | - | - |
| 45960-11310 Liability Insurance | \$7,867 | \$9,590 | \$14,806 | - | - | - | - |
| 46040-11313 Safety Loss Control | \$4,782 | \$6,103 | \$9,422 | - | - | - | - |
| 47000-11318 Temporary Assistance | \$10,097 | \$11,115 | \$17,162 | - | - | - | - |
| 45800-11320 Exclusive Provider Option | \$14,605 | \$17,436 | \$26,919 | - | - | - | - |
| 46100-11322 Employee Assistance Services | \$3,379 | \$4,577 | \$7,066 | - | - | - | - |
| 46120-11329 Occupational Health & Wellness | \$2,877 | \$7,628 | \$11,777 | - | - | - | - |
| 46100-11330 Culture of Health | (\$261) | \$872 | \$1,346 | - | - | - | - |

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Summary of Allocated Costs (continued)

| Department | Total | HR General | LOI Svcs Team | Justice Svcs Team | Admin Svcs Team | Social Services Svcs Team | Sheriff Coroner Svcs Team |
|---|------------|------------|---------------|-------------------|-----------------|---------------------------|---------------------------|
| 22050-11501 CFD Assessment Dist Admin | \$640 | \$1,743 | - | - | \$2,328 | - | - |
| 12001 Assessor | \$33,751 | \$86,091 | - | - | \$114,973 | - | - |
| 12002 County Clerk-Recorder | \$24,689 | \$71,924 | - | - | \$96,054 | - | - |
| 45100-12003 Records Mgmt & Archives Program | \$554 | \$5,013 | - | - | \$6,695 | - | - |
| 33600-12004 CREST | \$4,277 | \$6,975 | - | - | \$9,314 | - | - |
| 14001 Treasurer-Tax Collector | \$29,196 | \$44,462 | - | - | - | - | - |
| 17001 Registrar of Voters | \$8,309 | \$12,423 | - | - | - | - | - |
| 21100-19001 AgencyAdministration | \$3,464 | \$11,770 | - | - | \$15,718 | - | - |
| 21350-19002 HUD-CDBG Home Grants | \$1,760 | \$4,795 | - | - | \$6,403 | - | - |
| 21550-19003 Workforce Development | \$14,854 | \$41,629 | - | - | \$55,595 | - | - |
| 40600-19004 Housing Authority (County) | \$18,592 | \$49,475 | - | - | \$66,073 | - | - |
| 21200-19007 EDA/County Free Library | (\$567) | \$1,961 | - | - | \$2,620 | - | - |
| 19010 Economic Development | (\$174) | \$6,538 | - | - | \$8,732 | - | - |
| 22100-19107 County Airports | \$234 | \$4,141 | - | - | \$5,531 | - | - |
| 22200-19201 Fair And National Date Fest | (\$1,104) | \$2,834 | - | - | \$3,784 | - | - |
| 19301 Edward Dean Museum | \$320 | \$872 | - | - | \$1,164 | - | - |
| 20001 Emergency Management | (\$13,269) | - | \$35,331 | - | - | - | - |
| 22001 District Attorney | \$123,260 | \$300,338 | - | \$306,686 | - | - | - |
| 23001 Riv Co Dep of Child Supt Svcs | \$42,653 | \$122,707 | - | - | - | - | - |
| 24001 Public Defender | \$33,303 | \$98,733 | - | \$100,819 | - | - | - |
| 25001 Sheriff Administration | (\$514) | \$23,538 | - | - | - | - | \$11,919 |
| 25002 Sheriff Support | \$20,255 | \$147,336 | - | - | - | - | \$74,600 |
| 25003 Sheriff Patrol | \$151,138 | \$775,475 | - | - | - | - | \$392,647 |
| 25004 Sheriff Corrections | \$139,419 | \$664,973 | - | - | - | - | \$336,697 |
| 25005 Sheriff Court Services | \$14,813 | \$80,860 | - | - | - | - | \$40,943 |
| 25006 CAC Security | \$244 | \$1,308 | - | - | - | - | \$662 |
| 25007 Ben Clark Training Center | \$5,045 | \$28,552 | - | - | - | - | \$14,457 |
| 25010 Sheriff Coroner | \$5,462 | \$24,629 | - | - | - | - | \$12,470 |
| 25011 Sheriff -Public Administrator | \$2,207 | \$7,193 | - | - | - | - | \$3,642 |
| 22250-25051 Sheriff Cal-ID | \$1,377 | \$11,988 | - | - | - | - | \$6,070 |

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Summary of Allocated Costs (continued)

| Department | Total | HR General | LOI Svcs Team | Justice Svcs Team | Admin Svcs Team | Social Services Svcs Team | Sheriff Coroner Svcs Team |
|---|------------|-------------|---------------|-------------------|-----------------|---------------------------|---------------------------|
| 37200-26001 Juvenile Hall | \$48,911 | \$152,349 | - | \$155,569 | - | - | - |
| 26002 Probation | \$84,749 | \$242,799 | - | \$247,930 | - | - | - |
| 26007 Administration & Support | \$13,866 | \$30,513 | - | \$31,158 | - | - | - |
| 27002 Fire Protection | \$48,480 | \$84,130 | \$129,886 | - | - | - | - |
| 27004 Fire Protection-Contract Svc | \$7,651 | \$13,078 | \$20,190 | - | - | - | - |
| 28001 Agricultural Commisioner | \$13,017 | \$21,359 | - | - | - | - | - |
| 51215-29001 Local Agency Formation Comm | \$1,412 | \$2,179 | \$3,365 | - | - | - | - |
| 20200-31002 TLMA Administrative Services | \$15,202 | \$20,269 | \$31,294 | - | - | - | - |
| 20200-31003 Consolidated Counter Services | \$6,183 | \$7,628 | \$11,777 | - | - | - | - |
| 20200-31005 Environmental Programs | \$3,881 | \$1,526 | \$2,355 | - | - | - | - |
| 20250-31101 Building & Safety | \$10,975 | \$14,384 | \$22,208 | - | - | - | - |
| 31201 Planning | \$3,533 | \$9,807 | \$15,142 | - | - | - | - |
| 20000-31301 Transportation | \$82,438 | \$124,015 | \$191,464 | - | - | - | - |
| 20260-31302 Surveyor | \$5,985 | \$12,423 | \$19,180 | - | - | - | - |
| 20000-31307 Transportation Equipment | \$5,943 | \$9,807 | \$15,142 | - | - | - | - |
| 22650-31308 TLMA ALUC | \$1,120 | \$1,090 | \$1,683 | - | - | - | - |
| 31401 Code Enforcement | \$20,047 | \$30,296 | \$46,773 | - | - | - | - |
| 41001 MH-Public Guardian | (\$74,696) | \$16,347 | - | - | - | - | - |
| 41002 RUHS- Behavioral Health Treatment | \$267,516 | \$445,277 | - | - | - | - | - |
| 41003 Detention | \$14,365 | \$28,770 | - | - | - | - | - |
| 41004 MH Administration | \$146,361 | \$100,259 | - | - | - | - | - |
| 41005 Mental Health Substance Abuse | \$35,338 | \$57,758 | - | - | - | - | - |
| 42001 RUHS- Public Health | \$75,887 | \$200,298 | - | - | - | - | - |
| 42002 California Childrens Services | \$22,135 | \$62,335 | - | - | - | - | - |
| 42004 Environmental Health | \$30,546 | \$79,770 | - | - | - | - | - |
| 42006 Animal Control Services | \$29,228 | \$86,528 | - | - | - | - | - |
| 42007 RUHS- Ambulatory Care | \$39,460 | \$121,181 | - | - | - | - | - |
| 40050-43001 RUHS - Medical Center | \$418,655 | \$1,079,082 | - | - | - | - | - |
| 43002 Med Indigent Services Program | \$2,504 | \$13,731 | - | - | - | - | - |
| 43003 Correctional Health Systems | \$25,509 | \$84,565 | - | - | - | - | - |

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Summary of Allocated Costs (continued)

| Department | Total | HR General | LOI Svcs Team | Justice Svcs Team | Admin Svcs Team | Social Services Svcs Team | Sheriff Coroner Svcs Team |
|--|----------------|-------------|---------------|-------------------|-----------------|---------------------------|---------------------------|
| 40200-45001 Department of Waste Resources | \$27,041 | \$71,052 | \$109,697 | - | - | - | - |
| 65730-51001 DPSS Administration | \$219,988 | \$1,826,659 | - | - | - | \$1,191,408 | - |
| 21050-52001 Local Initiative Admin DCA | (\$3,922) | \$6,756 | - | - | - | - | - |
| 21050-52002 DCA-Local Initiative Program | \$5,025 | \$11,988 | - | - | - | - | - |
| 21050-52003 DCA-Other Programs | \$2,070 | \$872 | - | - | - | - | - |
| 21450-53001 Office of Aging-Title III | \$16,458 | \$23,538 | - | - | - | - | - |
| 54001 Veterans Services | \$3,205 | \$6,103 | - | - | - | - | - |
| 63001 Cooperative Extension | \$2,078 | \$2,179 | - | - | - | - | - |
| 47200-72002 EDA-Custodial Services | \$26,447 | \$63,860 | - | - | \$85,284 | - | - |
| 47210-72003 EDA-Maintenance Services | \$27,699 | \$68,437 | - | - | \$91,397 | - | - |
| 47220-72004 EDA-Real Estate | \$6,169 | \$13,295 | - | - | \$17,755 | - | - |
| 72005 EDA-Project Management | \$7,404 | \$11,988 | - | - | \$16,009 | - | - |
| 45600-73003 Printing Services | (\$4,589) | \$5,013 | - | - | - | - | - |
| 45700-73004 Supply Services | \$2,003 | \$5,230 | - | - | - | - | - |
| 45300-73005 Fleet Services | (\$40,803) | \$22,885 | - | - | - | - | - |
| 45620-73006 Central Mail Services | \$2,537 | \$4,359 | - | - | - | - | - |
| 45500-74001 Information Technology | \$59,750 | \$160,413 | - | - | \$214,229 | - | - |
| 45520-74006 RCIT Communications Solutions | \$8,335 | \$15,692 | - | - | \$20,957 | - | - |
| 22570-74009 RCIT Geographical Info System | \$262 | \$3,051 | - | - | \$4,075 | - | - |
| 25400-931104 Regnl Parks & Open-Space Dist | \$16,917 | \$54,270 | - | - | \$72,476 | - | - |
| 25800-938001 RCCFC - Agency | \$1,259 | \$9,590 | - | - | - | \$6,254 | - |
| 40250-943001 WRMD Operations | \$25,505 | \$10,026 | \$15,479 | - | - | - | - |
| 15100-947200 Flood Cont Dist Admin | \$61,922 | \$98,733 | \$152,431 | - | - | - | - |
| 900101-915301 Various CSAs | \$4,161 | \$11,333 | - | - | \$15,136 | - | - |
| 000 Salton Sea Authority | \$582 | - | - | - | \$582 | - | - |
| 00 All Other | \$5,291 | \$42,283 | - | - | - | \$12,367 | - |
| 2nd Alloc Remains | \$5 | \$2 | - | - | - | \$1 | - |
| Totals | \$2,686,163 | \$8,564,464 | \$1,000,646 | \$873,153 | \$968,980 | \$1,210,030 | \$894,107 |
| Direct Billed | \$18,854,518 | - | - | - | - | - | - |
| Total Full Functional Cost | \$21,540,681 | \$8,564,464 | \$1,000,646 | \$873,153 | \$968,980 | \$1,210,030 | \$894,107 |
| Less Direct Billed | (\$18,854,518) | - | - | - | - | - | - |
| Less CSD Amounts | (\$60,029) | (\$116,192) | (\$15,732) | (\$30,990) | (\$36,093) | - | - |
| Total Receiving Department Allocation | \$2,626,135 | \$8,448,272 | \$984,914 | \$842,162 | \$932,886 | \$1,210,030 | \$894,107 |

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Summary of Allocated Costs (continued)

| Department | Total | Health Services Srvs Team | Mental Health Srvs Team | RUHS Srvs Team | HR Direct | Direct Bills HR | CGE Training |
|--|-----------------|---------------------------------|----------------------------|-------------------|-----------|--------------------|--------------|
| 11001 County Executive Office | \$4,436 | - | - | - | - | (\$21,486) | - |
| 13001 Auditor-Controller | \$17,481 | - | \$30,006 | - | - | (\$37,458) | - |
| 13002 Audits and Specialized Accounting | \$3,222 | - | \$5,479 | - | - | (\$6,810) | - |
| 13003 Payroll | \$3,374 | - | \$9,654 | - | - | (\$14,302) | - |
| 15001 County Counsel | \$9,971 | - | - | - | - | (\$51,373) | - |
| 73001 Purchasing | \$10,765 | \$15,271 | - | - | - | (\$15,621) | - |
| 72001 EDA FM - Admin | \$6,241 | - | - | - | - | (\$33,463) | - |
| 72006 EDA Energy | \$1,149 | - | - | - | - | (\$3,432) | - |
| 72007 EDA Parking | \$3,390 | - | - | - | - | (\$15,444) | - |
| Subtotal for CSD | \$60,029 | \$15,271 | \$45,139 | - | - | (\$199,389) | - |
| 10001 Board of Supervisors | \$15,255 | - | - | - | - | (\$44,625) | - |
| 10002 Assessment Appeals Board | \$1,412 | - | - | - | - | (\$4,132) | - |
| 11010 Contribution to Other Funds | \$218 | - | - | - | - | - | - |
| 11044 Grand Jury Admin | \$283 | - | - | - | - | (\$826) | - |
| 11050 Natl Pollutant Dschrg Elim Sys | \$283 | - | - | - | - | (\$826) | - |
| 22000-11303 Air Quality Division | \$565 | - | - | - | - | (\$1,653) | - |
| 46020-11307 Property Insurance | \$283 | - | - | - | - | (\$826) | - |
| 46100-11308 Workers Compensation | \$10,738 | - | - | - | (\$855) | (\$35,535) | - |
| 46000-11309 Malpractice Insurance | \$565 | - | - | - | - | (\$1,653) | - |
| 45960-11310 Liability Insurance | \$7,867 | - | - | - | - | (\$16,528) | - |
| 46040-11313 Safety Loss Control | \$4,782 | - | - | - | - | (\$10,743) | - |
| 47000-11318 Temporary Assistance | \$10,097 | - | - | - | - | (\$18,180) | - |
| 45800-11320 Exclusive Provider Option | \$14,605 | - | - | - | - | (\$29,750) | - |
| 46100-11322 Employee Assistance Services | \$3,379 | - | - | - | - | (\$8,264) | - |
| 46120-11329 Occupational Health & Wellness | \$2,877 | - | - | - | - | (\$16,528) | - |
| 46100-11330 Culture of Health | (\$261) | - | - | - | - | (\$2,479) | - |

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Summary of Allocated Costs (continued)

| Department | Total | Health | | | | | |
|---|------------|-----------------------|----------------------------|-------------------|-----------|-----------------|--------------|
| | | Services Srvs Team | Mental Health Srvs Team | RUHS Srvs Team | HR Direct | Direct Bills HR | CGE Training |
| 22050-11501 CFD Assessment Dist Admin | \$640 | - | - | - | - | (\$3,432) | - |
| 12001 Assessor | \$33,751 | - | - | - | - | (\$167,313) | - |
| 12002 County Clerk-Recorder | \$24,689 | - | - | - | - | (\$143,289) | - |
| 45100-12003 Records Mgmt & Archives Program | \$554 | - | - | - | - | (\$11,154) | - |
| 33600-12004 CREST | \$4,277 | - | - | - | - | (\$12,012) | - |
| 14001 Treasurer-Tax Collector | \$29,196 | - | \$53,519 | - | - | (\$68,786) | - |
| 17001 Registrar of Voters | \$8,309 | - | \$14,954 | - | - | (\$19,069) | - |
| 21100-19001 AgencyAdministration | \$3,464 | - | - | - | - | (\$24,024) | - |
| 21350-19002 HUD-CDBG Home Grants | \$1,760 | - | - | - | - | (\$9,438) | - |
| 21550-19003 Workforce Development | \$14,854 | - | - | - | - | (\$82,370) | - |
| 40600-19004 Housing Authority (County) | \$18,592 | - | - | - | - | (\$96,956) | - |
| 21200-19007 EDA/County Free Library | (\$567) | - | - | - | - | (\$5,148) | - |
| 19010 Economic Development | (\$174) | - | - | - | - | (\$15,444) | - |
| 22100-19107 County Airports | \$234 | - | - | - | - | (\$9,438) | - |
| 22200-19201 Fair And National Date Fest | (\$1,104) | - | - | - | - | (\$7,722) | - |
| 19301 Edward Dean Museum | \$320 | - | - | - | - | (\$1,716) | - |
| 20001 Emergency Management | (\$13,269) | - | - | - | - | (\$48,600) | - |
| 22001 District Attorney | \$123,260 | - | - | - | - | (\$483,764) | - |
| 23001 Riv Co Dep of Child Supt Svcs | \$42,653 | \$168,581 | - | - | (\$1,298) | (\$247,337) | - |
| 24001 Public Defender | \$33,303 | - | - | - | - | (\$166,249) | - |
| 25001 Sheriff Administration | (\$514) | - | - | - | - | (\$35,971) | - |
| 25002 Sheriff Support | \$20,255 | - | - | - | (\$4,956) | (\$196,725) | - |
| 25003 Sheriff Patrol | \$151,138 | - | - | - | - | (\$1,016,984) | - |
| 25004 Sheriff Corrections | \$139,419 | - | - | - | - | (\$862,251) | - |
| 25005 Sheriff Court Services | \$14,813 | - | - | - | - | (\$106,990) | - |
| 25006 CAC Security | \$244 | - | - | - | - | (\$1,726) | - |
| 25007 Ben Clark Training Center | \$5,045 | - | - | - | - | (\$37,964) | - |
| 25010 Sheriff Coroner | \$5,462 | - | - | - | - | (\$31,637) | - |
| 25011 Sheriff -Public Administrator | \$2,207 | - | - | - | - | (\$8,628) | - |
| 22250-25051 Sheriff Cal-ID | \$1,377 | - | - | - | - | (\$16,681) | - |

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Summary of Allocated Costs (continued)

| Department | Total | Health | | | | | |
|---|------------|---------------|---------------|-------------|------------|-----------------|--------------|
| | | Services Srvs | Mental Health | RUHS Srvs | | | |
| | | Team | Srvs Team | Team | HR Direct | Direct Bills HR | CGE Training |
| 37200-26001 Juvenile Hall | \$48,911 | - | - | - | - | (\$259,007) | - |
| 26002 Probation | \$84,749 | - | - | - | (\$2,843) | (\$403,137) | - |
| 26007 Administration & Support | \$13,866 | - | - | - | - | (\$47,806) | - |
| 27002 Fire Protection | \$48,480 | - | - | - | (\$2,737) | (\$162,798) | - |
| 27004 Fire Protection-Contract Svc | \$7,651 | - | - | - | - | (\$25,617) | - |
| 28001 Agricultural Commisioner | \$13,017 | - | \$25,710 | - | - | (\$34,052) | - |
| 51215-29001 Local Agency Formation Comm | \$1,412 | - | - | - | - | (\$4,132) | - |
| 20200-31002 TLMA Administrative Services | \$15,202 | - | - | - | - | (\$36,361) | - |
| 20200-31003 Consolidated Counter Services | \$6,183 | - | - | - | - | (\$13,222) | - |
| 20200-31005 Environmental Programs | \$3,881 | - | - | - | - | - | - |
| 20250-31101 Building & Safety | \$10,975 | - | - | - | - | (\$25,618) | - |
| 31201 Planning | \$3,533 | - | - | - | - | (\$21,417) | - |
| 20000-31301 Transportation | \$82,438 | - | - | - | - | (\$233,041) | - |
| 20260-31302 Surveyor | \$5,985 | - | - | - | - | (\$25,618) | - |
| 20000-31307 Transportation Equipment | \$5,943 | - | - | - | - | (\$19,007) | - |
| 22650-31308 TLMA ALUC | \$1,120 | - | - | - | - | (\$1,653) | - |
| 31401 Code Enforcement | \$20,047 | - | - | - | - | (\$57,021) | - |
| 41001 MH-Public Guardian | (\$74,696) | - | \$19,676 | - | - | (\$110,719) | - |
| 41002 RUHS- Behavioral Health Treatment | \$267,516 | - | \$535,979 | - | - | (\$713,740) | - |
| 41003 Detention | \$14,365 | - | \$34,630 | - | - | (\$49,035) | - |
| 41004 MH Administration | \$146,361 | - | \$120,680 | - | (\$7,543) | (\$67,035) | - |
| 41005 Mental Health Substance Abuse | \$35,338 | - | \$69,522 | - | - | (\$91,942) | - |
| 42001 RUHS- Public Health | \$75,887 | \$275,179 | - | - | (\$3,850) | (\$395,740) | - |
| 42002 California Childrens Services | \$22,135 | \$85,638 | - | - | - | (\$125,838) | - |
| 42004 Environmental Health | \$30,546 | \$109,592 | - | - | - | (\$158,817) | - |
| 42006 Animal Control Services | \$29,228 | \$118,874 | - | - | - | (\$176,174) | - |
| 42007 RUHS- Ambulatory Care | \$39,460 | - | - | \$170,504 | - | (\$252,225) | - |
| 40050-43001 RUHS - Medical Center | \$418,655 | - | - | \$1,518,278 | (\$13,840) | (\$2,164,865) | - |
| 43002 Med Indigent Services Program | \$2,504 | - | - | \$19,319 | - | (\$30,546) | - |
| 43003 Correctional Health Systems | \$25,509 | - | - | \$118,984 | - | (\$178,041) | - |

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Summary of Allocated Costs (continued)

| Department | Total | Health | | | | | |
|--|----------------|---------------|---------------|-------------|---------------|-----------------|--------------|
| | | Services Srvs | Mental Health | RUHS Srvs | | | |
| | | Team | Srvs Team | Team | HR Direct | Direct Bills HR | CGE Training |
| 40200-45001 Department of Waste Resources | \$27,041 | - | - | - | - | (\$153,708) | - |
| 65730-51001 DPSS Administration | \$219,988 | - | - | - | (\$4,416) | (\$2,793,663) | - |
| 21050-52001 Local Initiative Admin DCA | (\$3,922) | \$9,282 | - | - | - | (\$19,960) | - |
| 21050-52002 DCA-Local Initiative Program | \$5,025 | \$16,469 | - | - | - | (\$23,432) | - |
| 21050-52003 DCA-Other Programs | \$2,070 | \$1,198 | - | - | - | - | - |
| 21450-53001 Office of Aging-Title III | \$16,458 | - | \$28,334 | - | - | (\$35,415) | - |
| 54001 Veterans Services | \$3,205 | \$8,385 | - | - | - | (\$11,282) | - |
| 63001 Cooperative Extension | \$2,078 | - | \$2,623 | - | - | (\$2,724) | - |
| 47200-72002 EDA-Custodial Services | \$26,447 | - | - | - | - | (\$122,697) | - |
| 47210-72003 EDA-Maintenance Services | \$27,699 | - | - | - | - | (\$132,135) | - |
| 47220-72004 EDA-Real Estate | \$6,169 | - | - | - | - | (\$24,882) | - |
| 72005 EDA-Project Management | \$7,404 | - | - | - | - | (\$20,592) | - |
| 45600-73003 Printing Services | (\$4,589) | \$6,887 | - | - | - | (\$16,489) | - |
| 45700-73004 Supply Services | \$2,003 | \$7,186 | - | - | - | (\$10,414) | - |
| 45300-73005 Fleet Services | (\$40,803) | \$31,440 | - | - | - | (\$95,128) | - |
| 45620-73006 Central Mail Services | \$2,537 | \$5,989 | - | - | - | (\$7,811) | - |
| 45500-74001 Information Technology | \$59,750 | - | - | - | - | (\$314,892) | - |
| 45520-74006 RCIT Communications Solutions | \$8,335 | - | - | - | - | (\$28,315) | - |
| 22570-74009 RCIT Geographical Info System | \$262 | - | - | - | - | (\$6,864) | - |
| 25400-931104 Regnl Parks & Open-Space Dist | \$16,917 | - | - | - | - | (\$109,829) | - |
| 25800-938001 RCCFC - Agency | \$1,259 | - | - | - | - | (\$14,585) | - |
| 40250-943001 WRMD Operations | \$25,505 | - | - | - | - | - | - |
| 15100-947200 Flood Cont Dist Admin | \$61,922 | - | - | - | - | (\$189,242) | - |
| 900101-915301 Various CSAs | \$4,161 | - | - | - | - | (\$22,308) | - |
| 000 Salton Sea Authority | \$582 | - | - | - | - | - | - |
| 00 All Other | \$5,291 | - | - | - | - | (\$49,359) | - |
| 2nd Alloc Remains | \$5 | \$1 | - | - | \$1 | - | - |
| Totals | \$2,686,163 | \$859,972 | \$950,768 | \$1,827,085 | (\$42,337) | (\$14,420,705) | - |
| Direct Billed | \$18,854,518 | - | - | - | \$4,433,813 | \$14,420,705 | - |
| Total Full Functional Cost | \$21,540,681 | \$859,972 | \$950,768 | \$1,827,085 | \$4,391,476 | - | - |
| Less Direct Billed | (\$18,854,518) | - | - | - | (\$4,433,813) | (\$14,420,705) | - |
| Less CSD Amounts | (\$60,029) | (\$15,271) | (\$45,139) | - | - | \$199,389 | - |
| Total Receiving Department Allocation | \$2,626,135 | \$844,701 | \$905,629 | \$1,827,085 | (\$42,337) | (\$14,221,316) | - |

73001 Purchasing
Schedule 9.1

Narratives

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 -

PO Count -

Allocates costs based on the number of purchase orders per deptID.

Support Services -

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

County of Riverside
OMB A-87 Cost Allocation Plan

73001 Purchasing
Schedule 9.2

Revenue Reconciliation

| Account | Account Description | Amount | Off the Top | Direct Billed | General Government | Description |
|----------------------|------------------------------------|--------------------|-------------|--------------------|--------------------|------------------------------|
| C/A | 572800 Intra-Miscellaneous | \$8,955 | - | - | \$8,955 | Procurement card - unallowed |
| C/A | 572900 Intra-Personnel | \$1,289,646 | - | \$1,287,555 | \$2,091 | Outside agency - unallowed |
| C/A | 573500 Intra-Training | \$6,091 | - | - | \$6,091 | Outside agency - unallowed |
| Total for C/A | | \$1,304,692 | - | \$1,287,555 | \$17,137 | |
| REV | 777520 Reimb. for Services | \$1,116,503 | - | \$624,128 | \$492,375 | Outside agency - unallowed |
| REV | 778200 Interfnd Misc. | \$6,300 | - | - | \$6,300 | Procurement card - unallowed |
| REV | 778280 Interfnd Reimb. for Service | \$77,328 | - | \$77,328 | - | |
| REV | 778340 Interfnd Training | \$1,002 | - | - | \$1,002 | Outside agency - unallowed |
| REV | 781360 Other Misc. Revenue | \$6,698 | - | - | \$6,698 | Outside agency - unallowed |
| Total for REV | | \$1,207,831 | - | \$701,456 | \$506,375 | |

| | |
|--------------------------------|----------------------|
| Total per Books | \$2,512,523 |
| Less General Government | (\$523,512) |
| Less Off the Top | - |
| Less Direct Billed | (\$1,989,011) |
| Difference | - |

Fiscal Year 2015/2016 Actual
For Use In Year 2017/2018

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 6/21/2017

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 - PO Count | Support Services | |
|---------------------------------------|--------------------|-----------------|--------------------------------|--------------------|---|
| Total % | | - | 14.007% | 85.993% | |
| Wages and Benefits | | | | | |
| Salaries | \$2,313,003 | - | \$323,992 | \$1,989,011 | |
| Benefits | \$848,382 | - | \$848,382 | - | |
| Wages and Benefits Subtotal | \$3,161,385 | - | \$1,172,374 | \$1,989,011 | |
| Services and Supplies | | | | | |
| | Dist | | | | |
| Services & Supplies | PROP | \$661,533 | - | \$661,533 | - |
| 537080 Interfnd Exp-Misc | PROP | \$218 | - | \$218 | - |
| 572800 Intra Misc | DISA | (\$8,955) | - | - | - |
| 572900 Intra Personnel | DISA | (\$1,289,646) | - | - | - |
| 573500 Intra Training | DISA | (\$6,091) | - | - | - |
| Services and Supplies Subtotal | (\$642,941) | - | \$661,751 | - | |
| Cost Adjustments | | | | | |
| 572800 Intra Misc | \$8,955 | - | - | - | |
| 572900 Intra Personnel | \$1,289,646 | - | - | - | |
| 573500 Intra Training | \$6,091 | - | - | - | |
| Cost Adjustments Subtotal | \$1,304,692 | - | - | - | |
| Reallocate Admin | | | | | |
| | | - | - | - | |
| Functional Costs | \$3,823,136 | - | \$1,834,125 | \$1,989,011 | |

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 - PO Count | Support Services |
|---|--------------------|-----------------|--------------------------------|--------------------|
| 11001 County Executive Office | \$3,392 | - | \$475 | \$2,917 |
| 11001 County Executive Office | - | \$13 | \$2 | \$11 |
| 13001 Auditor-Controller | \$4,125 | - | \$578 | \$3,547 |
| 13001 Auditor-Controller | - | \$152 | \$21 | \$131 |
| 13002 Audits and Specialized Accounting | \$31,639 | - | \$4,432 | \$27,207 |
| 13002 Audits and Specialized Accounting | - | \$478 | \$67 | \$411 |
| 13003 Payroll | (\$128) | - | (\$18) | (\$110) |
| 13003 Payroll | - | \$36 | \$5 | \$31 |
| 15001 County Counsel | \$38,370 | - | \$5,375 | \$32,996 |
| 15001 County Counsel | - | \$47 | \$7 | \$40 |
| 11301 Human Resources | \$10,628 | - | \$1,489 | \$9,139 |
| 11301 Human Resources | - | \$137 | \$19 | \$118 |
| 73001 Purchasing | - | \$35 | \$5 | \$30 |
| 72007 EDA Parking | - | \$812 | \$114 | \$699 |
| Subtotals | \$88,027 | \$1,711 | \$12,570 | \$77,168 |
| Functional Costs | \$3,823,136 | | \$1,834,125 | \$1,989,011 |
| Total Allocated Costs | \$3,912,874 | | \$1,846,695 | \$2,066,179 |

Default Salary Distribution

County of Riverside
OMB A-87 Cost Allocation Plan

73001 Purchasing
Schedule 9.6.1

Detail Allocations - Purchasing Services - PO Count

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|---|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|---------|
| 11001 County Executive Office | 89 | 0.043% | \$785 | - | \$785 | - | \$785 |
| 13001 Auditor-Controller | 96 | 0.046% | \$847 | - | \$847 | - | \$847 |
| 13002 Audits and Specialized Accounting | 14 | 0.007% | \$124 | - | \$124 | - | \$124 |
| 13003 Payroll | 16 | 0.008% | \$141 | - | \$141 | - | \$141 |
| 15001 County Counsel | 66 | 0.032% | \$582 | - | \$582 | - | \$582 |
| 11301 Human Resources | 362 | 0.173% | \$3,194 | - | \$3,194 | - | \$3,194 |
| 73001 Purchasing | 4 | 0.002% | \$35 | - | \$35 | - | \$35 |
| 72001 EDA FM - Admin | 299 | 0.143% | \$2,638 | - | \$2,638 | - | \$2,638 |
| 72006 EDA Energy | 176 | 0.084% | \$1,553 | - | \$1,553 | - | \$1,553 |
| 72007 EDA Parking | 96 | 0.046% | \$847 | - | \$847 | - | \$847 |
| 10001 Board of Supervisors | 250 | 0.119% | \$2,206 | - | \$2,206 | - | \$2,206 |
| 10002 Assessment Appeals Board | 10 | 0.005% | \$88 | - | \$88 | - | \$88 |
| 11010 Contribution to Other Funds | 1 | 0.000% | \$9 | - | \$9 | - | \$9 |
| 11029 Legislative-Admin Support | 23 | 0.011% | \$203 | - | \$203 | - | \$203 |
| 37050-11034 Teeter Debt Service | 2 | 0.001% | \$18 | - | \$18 | - | \$18 |
| 30500-11037 Devel. Impact Fee Op Org | 6 | 0.003% | \$53 | - | \$53 | - | \$53 |
| 11038 EO Subfund Operations | 15 | 0.007% | \$132 | - | \$132 | - | \$132 |
| 11039 Court Facilities | 44 | 0.021% | \$388 | - | \$388 | - | \$388 |
| 11044 Grand Jury Admin | 4 | 0.002% | \$35 | - | \$35 | - | \$35 |
| 11050 Natl Pollutant Dschrg Elim Sys | 4 | 0.002% | \$35 | - | \$35 | - | \$35 |
| 11099 Indigent Defense | 1 | 0.000% | \$9 | - | \$9 | - | \$9 |
| 22000-11303 Air Quality Division | 43 | 0.021% | \$379 | - | \$379 | - | \$379 |
| 46020-11307 Property Insurance | 2 | 0.001% | \$18 | - | \$18 | - | \$18 |
| 46100-11308 Workers Compensation | 90 | 0.043% | \$794 | - | \$794 | - | \$794 |
| 45960-11310 Liability Insurance | 99 | 0.047% | \$873 | - | \$873 | - | \$873 |
| 46080-11311 Unemployment Insurance | 1 | 0.000% | \$9 | - | \$9 | - | \$9 |
| 46040-11313 Safety Loss Control | 113 | 0.054% | \$997 | - | \$997 | - | \$997 |
| 47000-11318 Temporary Assistance | 164 | 0.078% | \$1,447 | - | \$1,447 | - | \$1,447 |

County of Riverside
OMB A-87 Cost Allocation Plan

73001 Purchasing
Schedule 9.6.1

Detail Allocations - Purchasing Services - PO Count (continued)

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|---|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|----------|
| 45800-11320 Exclusive Provider Option | 212 | 0.101% | \$1,870 | - | \$1,870 | - | \$1,870 |
| 46100-11322 Employee Assistance Services | 48 | 0.023% | \$423 | - | \$423 | - | \$423 |
| 46120-11329 Occupational Health & Wellness | 199 | 0.095% | \$1,756 | - | \$1,756 | - | \$1,756 |
| 46100-11330 Culture of Health | 56 | 0.027% | \$494 | - | \$494 | - | \$494 |
| 22050-11501 CFD Assessment Dist Admin | 8 | 0.004% | \$71 | - | \$71 | - | \$71 |
| 12001 Assessor | 385 | 0.184% | \$3,397 | - | \$3,397 | - | \$3,397 |
| 12002 County Clerk-Recorder | 730 | 0.349% | \$6,441 | - | \$6,441 | \$1 | \$6,442 |
| 45100-12003 Records Mgmt & Archives Program | 96 | 0.046% | \$847 | - | \$847 | - | \$847 |
| 33600-12004 CREST | 256 | 0.122% | \$2,259 | - | \$2,259 | - | \$2,259 |
| 14001 Treasurer-Tax Collector | 312 | 0.149% | \$2,753 | - | \$2,753 | - | \$2,753 |
| 17001 Registrar of Voters | 294 | 0.140% | \$2,594 | - | \$2,594 | - | \$2,594 |
| 21100-19001 AgencyAdministration | 105 | 0.050% | \$926 | - | \$926 | - | \$926 |
| 21350-19002 HUD-CDBG Home Grants | 39 | 0.019% | \$344 | - | \$344 | - | \$344 |
| 21550-19003 Workforce Development | 126 | 0.060% | \$1,112 | - | \$1,112 | - | \$1,112 |
| 40600-19004 Housing Authority (County) | 1 | 0.000% | \$9 | - | \$9 | - | \$9 |
| 21100-19005 Single Family Revenue Bond | 11 | 0.005% | \$97 | - | \$97 | - | \$97 |
| 21200-19007 EDA/County Free Library | 134 | 0.064% | \$1,182 | - | \$1,182 | - | \$1,182 |
| 60045-19009 Successor Agency to the RDA | 19 | 0.009% | \$168 | - | \$168 | - | \$168 |
| 19010 Economic Development | 235 | 0.112% | \$2,073 | - | \$2,073 | - | \$2,073 |
| 22100-19107 County Airports | 168 | 0.080% | \$1,482 | - | \$1,482 | - | \$1,482 |
| 22200-19201 Fair And National Date Fest | 92 | 0.044% | \$812 | - | \$812 | - | \$812 |
| 19301 Edward Dean Museum | 16 | 0.008% | \$141 | - | \$141 | - | \$141 |
| 22001 District Attorney | 998 | 0.477% | \$8,805 | - | \$8,805 | \$1 | \$8,806 |
| 22002 District Attorney Forensic | 13 | 0.006% | \$115 | - | \$115 | - | \$115 |
| 23001 Riv Co Dep of Child Supt Svcs | 402 | 0.192% | \$3,547 | - | \$3,547 | - | \$3,547 |
| 24001 Public Defender | 530 | 0.253% | \$4,676 | - | \$4,676 | \$1 | \$4,677 |
| 25001 Sheriff Administration | 337 | 0.161% | \$2,973 | - | \$2,973 | - | \$2,973 |
| 25002 Sheriff Support | 1,362 | 0.651% | \$12,016 | - | \$12,016 | \$2 | \$12,018 |
| 25003 Sheriff Patrol | 8,393 | 4.010% | \$74,048 | - | \$74,048 | \$10 | \$74,058 |
| 25004 Sheriff Corrections | 5,166 | 2.468% | \$45,578 | - | \$45,578 | \$6 | \$45,584 |

County of Riverside
OMB A-87 Cost Allocation Plan

73001 Purchasing
Schedule 9.6.1

Detail Allocations - Purchasing Services - PO Count (continued)

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|---|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|-----------|
| 25005 Sheriff Court Services | 335 | 0.160% | \$2,956 | - | \$2,956 | - | \$2,956 |
| 25006 CAC Security | 10 | 0.005% | \$88 | - | \$88 | - | \$88 |
| 25007 Ben Clark Training Center | 1,641 | 0.784% | \$14,478 | - | \$14,478 | \$2 | \$14,480 |
| 25010 Sheriff Coroner | 664 | 0.317% | \$5,858 | - | \$5,858 | \$1 | \$5,859 |
| 25011 Sheriff -Public Administrator | 92 | 0.044% | \$812 | - | \$812 | - | \$812 |
| 22250-25051 Sheriff Cal-ID | 109 | 0.052% | \$962 | - | \$962 | - | \$962 |
| 22250-25052 Sheriff Cal-DNA | 1 | 0.000% | \$9 | - | \$9 | - | \$9 |
| 22250-25053 Sheriff Cal-Photo | 12 | 0.006% | \$106 | - | \$106 | - | \$106 |
| 37200-26001 Juvenile Hall | 5,616 | 2.683% | \$49,548 | - | \$49,548 | \$6 | \$49,554 |
| 26002 Probation | 2,138 | 1.022% | \$18,863 | - | \$18,863 | \$2 | \$18,865 |
| 26004 Court Placement Care | 4 | 0.002% | \$35 | - | \$35 | - | \$35 |
| 26007 Administration & Support | 278 | 0.133% | \$2,453 | - | \$2,453 | - | \$2,453 |
| 30300-27001 Cont & Land Aqu-Fire | 6 | 0.003% | \$53 | - | \$53 | - | \$53 |
| 27002 Fire Protection | 11,135 | 5.320% | \$98,240 | - | \$98,240 | \$13 | \$98,253 |
| 27004 Fire Protection-Contract Svc | 1,462 | 0.699% | \$12,899 | - | \$12,899 | \$2 | \$12,901 |
| 28001 Agricultural Commisioner | 54 | 0.026% | \$476 | - | \$476 | - | \$476 |
| 20200-31002 TLMA Administrative Services | 127 | 0.061% | \$1,120 | - | \$1,120 | - | \$1,120 |
| 20200-31003 Consolidated Counter Services | 103 | 0.049% | \$909 | - | \$909 | - | \$909 |
| 20200-31005 Environmental Programs | 15 | 0.007% | \$132 | - | \$132 | - | \$132 |
| 20250-31101 Building & Safety | 9,547 | 4.562% | \$84,230 | - | \$84,230 | \$11 | \$84,241 |
| 31201 Planning | 8,347 | 3.988% | \$73,643 | - | \$73,643 | \$10 | \$73,653 |
| 20000-31301 Transportation | 5,445 | 2.602% | \$48,039 | - | \$48,039 | \$6 | \$48,045 |
| 20260-31302 Surveyor | 155 | 0.074% | \$1,368 | - | \$1,368 | - | \$1,368 |
| 20000-31305 Transportation Const Projects | 2,521 | 1.205% | \$22,242 | - | \$22,242 | \$3 | \$22,245 |
| 20000-31307 Transportation Equipment | 2,801 | 1.338% | \$24,712 | - | \$24,712 | \$3 | \$24,715 |
| 22650-31308 TLMA ALUC | 272 | 0.130% | \$2,400 | - | \$2,400 | - | \$2,400 |
| 31401 Code Enforcement | 962 | 0.460% | \$8,487 | - | \$8,487 | \$1 | \$8,488 |
| 41001 MH-Public Guardian | 407 | 0.194% | \$3,591 | - | \$3,591 | - | \$3,591 |
| 41002 RUHS- Behavioral Health Treatment | 14,074 | 6.725% | \$124,170 | - | \$124,170 | \$16 | \$124,186 |
| 41003 Detention | 153 | 0.073% | \$1,350 | - | \$1,350 | - | \$1,350 |

County of Riverside
OMB A-87 Cost Allocation Plan

73001 Purchasing
Schedule 9.6.1

Detail Allocations - Purchasing Services - PO Count (continued)

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|---|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|-----------|
| 41004 MH Administration | 988 | 0.472% | \$8,717 | - | \$8,717 | \$1 | \$8,718 |
| 41005 Mental Health Substance Abuse | 1,867 | 0.892% | \$16,472 | - | \$16,472 | \$2 | \$16,474 |
| 42001 RUHS- Public Health | 2,506 | 1.197% | \$22,110 | - | \$22,110 | \$3 | \$22,113 |
| 42002 California Childrens Services | 298 | 0.142% | \$2,629 | - | \$2,629 | - | \$2,629 |
| 42004 Environmental Health | 718 | 0.343% | \$6,335 | - | \$6,335 | \$1 | \$6,336 |
| 42006 Animal Control Services | 2,516 | 1.202% | \$22,198 | - | \$22,198 | \$3 | \$22,201 |
| 42007 RUHS- Ambulatory Care | 2,667 | 1.274% | \$23,530 | - | \$23,530 | \$3 | \$23,533 |
| 40050-43001 RUHS - Medical Center | 62,673 | 29.946% | \$552,941 | - | \$552,941 | \$72 | \$553,013 |
| 43002 Med Indigent Services Program | 211 | 0.101% | \$1,862 | - | \$1,862 | - | \$1,862 |
| 43003 Correctional Health Systems | 769 | 0.367% | \$6,785 | - | \$6,785 | \$1 | \$6,786 |
| 40200-45001 Department of Waste Resources | 4,997 | 2.388% | \$44,087 | - | \$44,087 | \$6 | \$44,093 |
| 65730-51001 DPSS Administration | 2,356 | 1.126% | \$20,786 | - | \$20,786 | \$3 | \$20,789 |
| 51004 DPSS Other Aid | 15 | 0.007% | \$132 | - | \$132 | - | \$132 |
| 21300-51006 DPSS - Homeless | 13 | 0.006% | \$115 | - | \$115 | - | \$115 |
| 21050-52001 Local Initiative Admin DCA | 286 | 0.137% | \$2,523 | - | \$2,523 | - | \$2,523 |
| 21050-52002 DCA-Local Initiative Program | 312 | 0.149% | \$2,753 | - | \$2,753 | - | \$2,753 |
| 21050-52003 DCA-Other Programs | 25 | 0.012% | \$221 | - | \$221 | - | \$221 |
| 21450-53001 Office of Aging-Title III | 2,190 | 1.046% | \$19,322 | - | \$19,322 | \$3 | \$19,325 |
| 54001 Veterans Services | 9 | 0.004% | \$79 | - | \$79 | - | \$79 |
| 63001 Cooperative Extension | 5 | 0.002% | \$44 | - | \$44 | - | \$44 |
| 47200-72002 EDA-Custodial Services | 426 | 0.204% | \$3,758 | - | \$3,758 | - | \$3,758 |
| 47210-72003 EDA-Maintenance Services | 12,100 | 5.782% | \$106,754 | - | \$106,754 | \$14 | \$106,768 |
| 47220-72004 EDA-Real Estate | 567 | 0.271% | \$5,002 | - | \$5,002 | \$1 | \$5,003 |
| 72005 EDA-Project Management | 363 | 0.173% | \$3,203 | - | \$3,203 | - | \$3,203 |
| 30100-72008 EDA-Capital Projects | 800 | 0.382% | \$7,058 | - | \$7,058 | \$1 | \$7,059 |
| 45600-73003 Printing Services | 584 | 0.279% | \$5,152 | - | \$5,152 | \$1 | \$5,153 |
| 45700-73004 Supply Services | 1,052 | 0.503% | \$9,281 | - | \$9,281 | \$1 | \$9,282 |
| 45300-73005 Fleet Services | 3,282 | 1.568% | \$28,956 | - | \$28,956 | \$4 | \$28,960 |
| 45620-73006 Central Mail Services | 52 | 0.025% | \$459 | - | \$459 | - | \$459 |
| 45500-74001 Information Technology | 1,785 | 0.853% | \$15,748 | - | \$15,748 | \$2 | \$15,750 |

County of Riverside
OMB A-87 Cost Allocation Plan

73001 Purchasing
Schedule 9.6.1

Detail Allocations - Purchasing Services - PO Count (continued)

| Department | Allocation Units | Allocation Percent | 1st Allocation | Direct Billed | Department Allocation | 2nd Allocation | Total |
|--|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|-------------|
| 45520-74006 RCIT Communications Solutions | 3,443 | 1.645% | \$30,376 | - | \$30,376 | \$4 | \$30,380 |
| 22570-74009 RCIT Geographical Info System | 25 | 0.012% | \$221 | - | \$221 | - | \$221 |
| 925002 CORAL-General Govt | 32 | 0.015% | \$282 | - | \$282 | - | \$282 |
| 25400-931104 Regnl Parks & Open-Space Dist | 1,842 | 0.880% | \$16,251 | - | \$16,251 | \$2 | \$16,253 |
| 51470-937001 Van Horn Regional Treatment | 4 | 0.002% | \$35 | - | \$35 | - | \$35 |
| 25800-938001 RCCFC - Agency | 553 | 0.264% | \$4,879 | - | \$4,879 | \$1 | \$4,880 |
| 15100-947200 Flood Cont Dist Admin | 4,841 | 2.313% | \$42,710 | - | \$42,710 | \$6 | \$42,716 |
| 900101-915301 Various CSAs | 306 | 0.146% | \$2,700 | - | \$2,700 | - | \$2,700 |
| 00 All Other | 489 | 0.234% | \$4,314 | - | \$4,314 | \$1 | \$4,315 |
| 2nd Alloc Remains | - | - | - | - | - | \$7 | \$7 |
| Subtotals | 209,286 | 100.000% | \$1,846,455 | - | \$1,846,455 | \$240 | \$1,846,695 |
| Direct Billed | | | | | | - | - |
| Total Full Functional Cost | | | | | \$1,846,455 | | \$1,846,695 |

Allocation Basis: # of PO per DeptID

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 | 142,282 | 7.153% | \$147,697 | (\$142,282) | \$5,415 | \$105 | \$5,520 |
| 10001 Board of Supervisors | 42,364 | 2.130% | \$43,976 | (\$42,364) | \$1,612 | \$31 | \$1,643 |
| 37200-26001 Juvenile Hall | 127,672 | 6.419% | \$132,531 | (\$127,672) | \$4,859 | \$94 | \$4,953 |
| 27002 Fire Protection | 266,053 | 13.376% | \$276,178 | (\$266,053) | \$10,125 | \$197 | \$10,322 |
| 20200-31002 TLMA Administrative Services | 77,328 | 3.888% | \$80,271 | (\$77,328) | \$2,943 | \$57 | \$3,000 |
| 41001 MH-Public Guardian | 280,795 | 14.117% | \$291,481 | (\$280,795) | \$10,686 | \$208 | \$10,894 |
| 42001 RUHS- Public Health | 137,111 | 6.893% | \$142,329 | (\$137,111) | \$5,218 | \$101 | \$5,319 |
| 40050-43001 RUHS - Medical Center | 190,611 | 9.583% | \$197,865 | (\$190,611) | \$7,254 | \$141 | \$7,395 |
| 40200-45001 Department of Waste Resources | 76,209 | 3.832% | \$79,109 | (\$76,209) | \$2,900 | \$56 | \$2,956 |
| 65730-51001 DPSS Administration | 291,277 | 14.644% | \$302,362 | (\$291,277) | \$11,085 | \$215 | \$11,300 |
| 45700-73004 Supply Services | 55,243 | 2.777% | \$57,345 | (\$55,243) | \$2,102 | \$41 | \$2,143 |
| 45300-73005 Fleet Services | 64,092 | 3.222% | \$66,531 | (\$64,092) | \$2,439 | \$47 | \$2,486 |
| 45500-74001 Information Technology | 237,974 | 11.964% | \$247,031 | (\$237,974) | \$9,057 | \$176 | \$9,233 |
| 2nd Alloc Remains | - | - | - | - | - | \$2 | \$2 |
| Subtotals | 1,989,011 | 100.000% | \$2,064,708 | (\$1,989,011) | \$75,697 | \$1,471 | \$77,168 |
| Direct Billed | | | | | \$1,989,011 | | \$1,989,011 |
| Total Full Functional Cost | | | | | \$2,064,708 | | \$2,066,179 |

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 - PO Count | Support Services |
|---|-----------------|--------------------------------------|---------------------|
| 11001 County Executive Office | \$785 | \$785 | - |
| 13001 Auditor-Controller | \$847 | \$847 | - |
| 13002 Audits and Specialized Accounting | \$124 | \$124 | - |
| 13003 Payroll | \$141 | \$141 | - |
| 15001 County Counsel | \$582 | \$582 | - |
| 11301 Human Resources | \$3,194 | \$3,194 | - |
| 73001 Purchasing | \$35 | \$35 | - |
| 72001 EDA FM - Admin | \$8,158 | \$2,638 | \$5,520 |
| 72006 EDA Energy | \$1,553 | \$1,553 | - |
| 72007 EDA Parking | \$847 | \$847 | - |
| Subtotal for CSD | \$16,266 | \$10,746 | \$5,520 |
| 10001 Board of Supervisors | \$3,849 | \$2,206 | \$1,643 |
| 10002 Assessment Appeals Board | \$88 | \$88 | - |
| 11010 Contribution to Other Funds | \$9 | \$9 | - |
| 11029 Legislative-Admin Support | \$203 | \$203 | - |
| 37050-11034 Teeter Debt Service | \$18 | \$18 | - |
| 30500-11037 Devel. Impact Fee Op Org | \$53 | \$53 | - |
| 11038 EO Subfund Operations | \$132 | \$132 | - |
| 11039 Court Facilities | \$388 | \$388 | - |
| 11044 Grand Jury Admin | \$35 | \$35 | - |
| 11050 Natl Pollutant Dschrg Elim Sys | \$35 | \$35 | - |
| 11099 Indigent Defense | \$9 | \$9 | - |
| 22000-11303 Air Quality Division | \$379 | \$379 | - |
| 46020-11307 Property Insurance | \$18 | \$18 | - |
| 46100-11308 Workers Compensation | \$794 | \$794 | - |

73001 Purchasing
Schedule 9.7

Summary of Allocated Costs (continued)

| Department | Total | Purchasing Services - PO Count | Support Services |
|---|---------|--------------------------------------|---------------------|
| 45960-11310 Liability Insurance | \$873 | \$873 | - |
| 46080-11311 Unemployment Insurance | \$9 | \$9 | - |
| 46040-11313 Safety Loss Control | \$997 | \$997 | - |
| 47000-11318 Temporary Assistance | \$1,447 | \$1,447 | - |
| 45800-11320 Exclusive Provider Option | \$1,870 | \$1,870 | - |
| 46100-11322 Employee Assistance Services | \$423 | \$423 | - |
| 46120-11329 Occupational Health & Wellness | \$1,756 | \$1,756 | - |
| 46100-11330 Culture of Health | \$494 | \$494 | - |
| 22050-11501 CFD Assessment Dist Admin | \$71 | \$71 | - |
| 12001 Assessor | \$3,397 | \$3,397 | - |
| 12002 County Clerk-Recorder | \$6,442 | \$6,442 | - |
| 45100-12003 Records Mgmt & Archives Program | \$847 | \$847 | - |
| 33600-12004 CREST | \$2,259 | \$2,259 | - |
| 14001 Treasurer-Tax Collector | \$2,753 | \$2,753 | - |
| 17001 Registrar of Voters | \$2,594 | \$2,594 | - |
| 21100-19001 AgencyAdministration | \$926 | \$926 | - |
| 21350-19002 HUD-CDBG Home Grants | \$344 | \$344 | - |
| 21550-19003 Workforce Development | \$1,112 | \$1,112 | - |
| 40600-19004 Housing Authority (County) | \$9 | \$9 | - |
| 21100-19005 Single Family Revenue Bond | \$97 | \$97 | - |
| 21200-19007 EDA/County Free Library | \$1,182 | \$1,182 | - |
| 60045-19009 Successor Agency to the RDA | \$168 | \$168 | - |
| 19010 Economic Development | \$2,073 | \$2,073 | - |
| 22100-19107 County Airports | \$1,482 | \$1,482 | - |
| 22200-19201 Fair And National Date Fest | \$812 | \$812 | - |
| 19301 Edward Dean Museum | \$141 | \$141 | - |
| 22001 District Attorney | \$8,806 | \$8,806 | - |
| 22002 District Attorney Forensic | \$115 | \$115 | - |
| 23001 Riv Co Dep of Child Supt Svcs | \$3,547 | \$3,547 | - |
| 24001 Public Defender | \$4,677 | \$4,677 | - |

County of Riverside
OMB A-87 Cost Allocation Plan

73001 Purchasing
Schedule 9.7

Summary of Allocated Costs (continued)

| Department | Total | Purchasing Services - PO Count | Support Services |
|---|-----------|--------------------------------------|---------------------|
| 25001 Sheriff Administration | \$2,973 | \$2,973 | - |
| 25002 Sheriff Support | \$12,018 | \$12,018 | - |
| 25003 Sheriff Patrol | \$74,058 | \$74,058 | - |
| 25004 Sheriff Corrections | \$45,584 | \$45,584 | - |
| 25005 Sheriff Court Services | \$2,956 | \$2,956 | - |
| 25006 CAC Security | \$88 | \$88 | - |
| 25007 Ben Clark Training Center | \$14,480 | \$14,480 | - |
| 25010 Sheriff Coroner | \$5,859 | \$5,859 | - |
| 25011 Sheriff -Public Administrator | \$812 | \$812 | - |
| 22250-25051 Sheriff Cal-ID | \$962 | \$962 | - |
| 22250-25052 Sheriff Cal-DNA | \$9 | \$9 | - |
| 22250-25053 Sheriff Cal-Photo | \$106 | \$106 | - |
| 37200-26001 Juvenile Hall | \$54,507 | \$49,554 | \$4,953 |
| 26002 Probation | \$18,865 | \$18,865 | - |
| 26004 Court Placement Care | \$35 | \$35 | - |
| 26007 Administration & Support | \$2,453 | \$2,453 | - |
| 30300-27001 Cont & Land Aqu-Fire | \$53 | \$53 | - |
| 27002 Fire Protection | \$108,575 | \$98,253 | \$10,322 |
| 27004 Fire Protection-Contract Svc | \$12,901 | \$12,901 | - |
| 28001 Agricultural Commisioner | \$476 | \$476 | - |
| 20200-31002 TLMA Administrative Services | \$4,120 | \$1,120 | \$3,000 |
| 20200-31003 Consolidated Counter Services | \$909 | \$909 | - |
| 20200-31005 Environmental Programs | \$132 | \$132 | - |
| 20250-31101 Building & Safety | \$84,241 | \$84,241 | - |
| 31201 Planning | \$73,653 | \$73,653 | - |
| 20000-31301 Transportation | \$48,045 | \$48,045 | - |
| 20260-31302 Surveyor | \$1,368 | \$1,368 | - |
| 20000-31305 Transportation Const Projects | \$22,245 | \$22,245 | - |
| 20000-31307 Transportation Equipment | \$24,715 | \$24,715 | - |
| 22650-31308 TLMA ALUC | \$2,400 | \$2,400 | - |

**73001 Purchasing
Schedule 9.7**

Summary of Allocated Costs (continued)

| Department | Total | Purchasing Services - PO Count | Support Services |
|---|-----------|--------------------------------------|---------------------|
| 31401 Code Enforcement | \$8,488 | \$8,488 | - |
| 41001 MH-Public Guardian | \$14,485 | \$3,591 | \$10,894 |
| 41002 RUHS- Behavioral Health Treatment | \$124,186 | \$124,186 | - |
| 41003 Detention | \$1,350 | \$1,350 | - |
| 41004 MH Administration | \$8,718 | \$8,718 | - |
| 41005 Mental Health Substance Abuse | \$16,474 | \$16,474 | - |
| 42001 RUHS- Public Health | \$27,432 | \$22,113 | \$5,319 |
| 42002 California Childrens Services | \$2,629 | \$2,629 | - |
| 42004 Environmental Health | \$6,336 | \$6,336 | - |
| 42006 Animal Control Services | \$22,201 | \$22,201 | - |
| 42007 RUHS- Ambulatory Care | \$23,533 | \$23,533 | - |
| 40050-43001 RUHS - Medical Center | \$560,409 | \$553,013 | \$7,395 |
| 43002 Med Indigent Services Program | \$1,862 | \$1,862 | - |
| 43003 Correctional Health Systems | \$6,786 | \$6,786 | - |
| 40200-45001 Department of Waste Resources | \$47,049 | \$44,093 | \$2,956 |
| 65730-51001 DPSS Administration | \$32,089 | \$20,789 | \$11,300 |
| 51004 DPSS Other Aid | \$132 | \$132 | - |
| 21300-51006 DPSS - Homeless | \$115 | \$115 | - |
| 21050-52001 Local Initiative Admin DCA | \$2,523 | \$2,523 | - |
| 21050-52002 DCA-Local Initiative Program | \$2,753 | \$2,753 | - |
| 21050-52003 DCA-Other Programs | \$221 | \$221 | - |
| 21450-53001 Office of Aging-Title III | \$19,325 | \$19,325 | - |
| 54001 Veterans Services | \$79 | \$79 | - |
| 63001 Cooperative Extension | \$44 | \$44 | - |
| 47200-72002 EDA-Custodial Services | \$3,758 | \$3,758 | - |
| 47210-72003 EDA-Maintenance Services | \$106,768 | \$106,768 | - |
| 47220-72004 EDA-Real Estate | \$5,003 | \$5,003 | - |
| 72005 EDA-Project Management | \$3,203 | \$3,203 | - |
| 30100-72008 EDA-Capital Projects | \$7,059 | \$7,059 | - |
| 45600-73003 Printing Services | \$5,153 | \$5,153 | - |

County of Riverside
OMB A-87 Cost Allocation Plan

73001 Purchasing
Schedule 9.7

Summary of Allocated Costs (continued)

| Department | Total | Purchasing Services - PO Count | Support Services |
|--|----------------------|--------------------------------------|----------------------|
| 45700-73004 Supply Services | \$11,426 | \$9,282 | \$2,143 |
| 45300-73005 Fleet Services | \$31,446 | \$28,960 | \$2,486 |
| 45620-73006 Central Mail Services | \$459 | \$459 | - |
| 45500-74001 Information Technology | \$24,983 | \$15,750 | \$9,233 |
| 45520-74006 RCIT Communications Solutions | \$30,380 | \$30,380 | - |
| 22570-74009 RCIT Geographical Info System | \$221 | \$221 | - |
| 925002 CORAL-General Govt | \$282 | \$282 | - |
| 25400-931104 Regnl Parks & Open-Space Dist | \$16,253 | \$16,253 | - |
| 51470-937001 Van Horn Regional Treatment | \$35 | \$35 | - |
| 25800-938001 RCCFC - Agency | \$4,880 | \$4,880 | - |
| 15100-947200 Flood Cont Dist Admin | \$42,716 | \$42,716 | - |
| 900101-915301 Various CSAs | \$2,700 | \$2,700 | - |
| 00 All Other | \$4,315 | \$4,315 | - |
| 2nd Alloc Remains | \$9 | \$7 | \$2 |
| Totals | \$1,923,863 | \$1,846,695 | \$77,168 |
| Direct Billed | \$1,989,011 | - | \$1,989,011 |
| Total Full Functional Cost | \$3,912,874 | \$1,846,695 | \$2,066,179 |
| Less Direct Billed | (\$1,989,011) | - | (\$1,989,011) |
| Less CSD Amounts | (\$16,266) | (\$10,746) | (\$5,520) |
| Total Receiving Department Allocation | \$1,907,597 | \$1,835,949 | \$71,648 |

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. |
|-------------------------|---|

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 | \$2,070,125 | - | \$2,070,125 | - | |
| C/A | 573900 Intra-Payroll Distribution | \$260,170 | - | \$260,170 | - | |
| Total for C/A | | \$2,330,295 | - | \$2,330,295 | - | |
| REV | 777520 Reimb. for Services | \$2,880,891 | - | \$2,880,891 | - | |
| REV | 777540 Reimb. of Salaries | \$346,910 | - | \$346,910 | - | |
| REV | 778330 Interfnd Salary Reimb. | \$190,873 | - | \$190,873 | - | |
| REV | 781360 Other Misc Revenue | \$8,974 | - | - | \$8,974 | Sales tax refund |
| Total for REV | | \$3,427,648 | - | \$3,418,674 | \$8,974 | |
| Total per Books | | \$5,757,943 | | | | |
| Less General Government | | (\$8,974) | | | | |
| Less Off the Top | | - | | | | |
| Less Direct Billed | | (\$5,748,969) | | | | |
| Difference | | - | | | | |

Fiscal Year 2015/2016 Actual
For Use In Year 2017/2018

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 6/21/2017

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 | | \$3,027,396 | - | \$3,027,396 |
| Benefits | | \$1,225,072 | - | \$1,225,072 |
| Wages and Benefits Subtotal | | \$4,252,468 | - | \$4,252,468 |
| Services and Supplies | | | | |
| Services & Supplies | PROP | \$873,362 | - | \$873,362 |
| Equipment Office | PROP | \$6,521 | - | \$6,521 |
| 536920 Interfund Exp-Gen Offic E | PROP | \$174,509 | - | \$174,509 |
| 537000 Interfnd Exp Lease | PROP | \$25,640 | - | \$25,640 |
| 537080 Interfnd Exp-Misc | PROP | \$4,837 | - | \$4,837 |
| 537180 Interfnd Exp-Salary Reimt | PROP | \$420,605 | - | \$420,605 |
| 572400 Intra Internal Charges | DISA | (\$2,070,125) | - | - |
| 573900 Intra Payroll Dist | DISA | (\$260,170) | - | - |
| Services and Supplies Subtotal | | (\$824,821) | - | \$1,505,474 |
| Cost Adjustments | | | | |
| 572400 Intra Internal Charges | | \$2,070,125 | - | - |
| 573900 Intra Payroll Dist | | \$260,170 | - | - |
| Cost Adjustments Subtotal | | \$2,330,295 | - | - |
| Reallocate Admin | | | - | - |
| Functional Costs | | \$5,757,942 | - | \$5,757,942 |

72001 EDA FM - Admin
Schedule 10.5

Service to Service Costs

| Department | First Incoming | Second Incoming | Administration |
|---|--------------------|-----------------|--------------------|
| 1 Building Depreciation | \$32,970 | - | \$32,970 |
| 2 Equipment Depreciation | \$7,113 | - | \$7,113 |
| 11001 County Executive Office | \$4,549 | - | \$4,549 |
| 11001 County Executive Office | - | \$17 | \$17 |
| 13001 Auditor-Controller | \$13,253 | - | \$13,253 |
| 13001 Auditor-Controller | - | \$485 | \$485 |
| 13002 Audits and Specialized Accounting | \$26,817 | - | \$26,817 |
| 13002 Audits and Specialized Accounting | - | \$405 | \$405 |
| 13003 Payroll | (\$193) | - | (\$193) |
| 13003 Payroll | - | \$55 | \$55 |
| 11301 Human Resources | \$6,034 | - | \$6,034 |
| 11301 Human Resources | - | \$207 | \$207 |
| 73001 Purchasing | \$8,053 | - | \$8,053 |
| 73001 Purchasing | - | \$105 | \$105 |
| 72006 EDA Energy | - | \$42,619 | \$42,619 |
| 72007 EDA Parking | - | \$5,421 | \$5,421 |
| Subtotals | \$98,595 | \$49,313 | \$147,909 |
| Functional Costs | \$5,757,942 | | \$5,757,942 |
| Total Allocated Costs | \$5,905,851 | | \$5,905,851 |

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 | 1,392,340 | 24.219% | \$1,418,392 | (\$1,392,340) | \$26,052 | \$11,943 | \$37,995 |
| 72007 EDA Parking | 232,296 | 4.041% | \$236,642 | (\$232,296) | \$4,346 | \$1,993 | \$6,339 |
| 21100-19001 AgencyAdministration | 98,542 | 1.714% | \$100,386 | (\$98,542) | \$1,844 | \$845 | \$2,689 |
| 21350-19002 HUD-CDBG Home Grants | 588 | 0.010% | \$599 | (\$588) | \$11 | \$5 | \$16 |
| 21550-19003 Workforce Development | 1,015 | 0.018% | \$1,034 | (\$1,015) | \$19 | \$9 | \$28 |
| 40600-19004 Housing Authority (County) | 50,785 | 0.883% | \$51,735 | (\$50,785) | \$950 | \$436 | \$1,386 |
| 19010 Economic Development | 338 | 0.006% | \$344 | (\$338) | \$6 | \$3 | \$9 |
| 22100-19107 County Airports | 63,041 | 1.097% | \$64,221 | (\$63,041) | \$1,180 | \$541 | \$1,721 |
| 22200-19201 Fair And National Date Fest | 26,798 | 0.466% | \$27,299 | (\$26,798) | \$501 | \$230 | \$731 |
| 47200-72002 EDA-Custodial Services | 696,396 | 12.113% | \$709,426 | (\$696,396) | \$13,030 | \$5,974 | \$19,004 |
| 47210-72003 EDA-Maintenance Services | 1,697,991 | 29.536% | \$1,729,762 | (\$1,697,991) | \$31,771 | \$14,565 | \$46,336 |
| 47220-72004 EDA-Real Estate | 729,927 | 12.697% | \$743,585 | (\$729,927) | \$13,658 | \$6,261 | \$19,919 |
| 72005 EDA-Project Management | 758,362 | 13.191% | \$772,552 | (\$758,362) | \$14,190 | \$6,505 | \$20,695 |
| 900101-915301 Various CSAs | 550 | 0.010% | \$560 | (\$550) | \$10 | \$5 | \$15 |
| Subtotals | 5,748,969 | 100.000% | \$5,856,537 | (\$5,748,969) | \$107,568 | \$49,313 | \$156,882 |
| Direct Billed | | | | | \$5,748,969 | | \$5,748,969 |
| Total Full Functional Cost | | | | | \$5,856,537 | | \$5,905,851 |

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 | \$37,995 | \$37,995 |
| 72007 EDA Parking | \$6,339 | \$6,339 |
| Subtotal for CSD | \$44,334 | \$44,334 |
| 21100-19001 AgencyAdministration | \$2,689 | \$2,689 |
| 21350-19002 HUD-CDBG Home Grants | \$16 | \$16 |
| 21550-19003 Workforce Development | \$28 | \$28 |
| 40600-19004 Housing Authority (County) | \$1,386 | \$1,386 |
| 19010 Economic Development | \$9 | \$9 |
| 22100-19107 County Airports | \$1,721 | \$1,721 |
| 22200-19201 Fair And National Date Fest | \$731 | \$731 |
| 47200-72002 EDA-Custodial Services | \$19,004 | \$19,004 |
| 47210-72003 EDA-Maintenance Services | \$46,336 | \$46,336 |
| 47220-72004 EDA-Real Estate | \$19,919 | \$19,919 |
| 72005 EDA-Project Management | \$20,695 | \$20,695 |
| 900101-915301 Various CSAs | \$15 | \$15 |
| Totals | \$156,883 | \$156,883 |
| Direct Billed | \$5,748,969 | \$5,748,969 |
| Total Full Functional Cost | \$5,905,852 | \$5,905,852 |
| Less Direct Billed | (\$5,748,969) | (\$5,748,969) |
| Less CSD Amounts | (\$44,334) | (\$44,334) |
| Total Receiving Department Allocation | \$112,549 | \$112,549 |

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.

County of Riverside
OMB A-87 Cost Allocation Plan

72006 EDA Energy
Schedule 11.2

Revenue Reconciliation

| Account | Account Description | Amount | Off the Top | Direct Billed | General Government | Description |
|----------------------|-----------------------------------|---------------------|-------------|---------------------|--------------------|-------------------------------|
| C/A | 572800 Intra Misc | \$249,408 | - | \$249,408 | - | |
| C/A | 573800 Intra-Utilities | \$14,546,740 | - | \$14,546,740 | - | |
| C/A | 573900 Intra-Payroll Distribution | \$20,009 | - | - | \$20,009 | Outside Agency Unallow |
| C/A | 575300 Intra-Facilities Projects | \$36,911 | - | - | \$36,911 | Special Projects Unallow |
| Total for C/A | | \$14,853,068 | - | \$14,796,148 | \$56,920 | |
| REV | 755680 CA Other Operating Grants | \$213,309 | - | - | \$213,309 | Unallowed revenue |
| REV | 776455 Rebates & Refunds | \$66,585 | - | - | \$66,585 | Rebates & refunds - unallowed |
| REV | 777520 Reimb. for Services | \$75,107 | - | - | \$75,107 | Unallowed revenue |
| REV | 777610 Utilities | \$6,412,279 | - | \$5,635,752 | \$776,527 | Outside Agency unallowed |
| REV | 778350 Interfnd Utilities | \$1,230,312 | - | \$1,230,312 | - | |
| Total for REV | | \$7,997,592 | - | \$6,866,064 | \$1,131,528 | |

Total per Books \$22,850,660

Less General Government (\$1,188,448)

Less Off the Top -

Less Direct Billed (\$21,662,212)

Difference -

Fiscal Year 2015/2016 Actual
For Use In Year 2017/2018

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 6/21/2017

72006 EDA Energy
Schedule 11.3

Labor Distribution Summary
No Labor Distribution



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 | \$279,283 | - | \$279,283 | - |
| Benefits | \$128,239 | - | \$128,239 | - |
| Wages and Benefits Subtotal | \$407,522 | - | \$407,522 | - |
| Services and Supplies | Dist | | | |
| Services & Supplies | PROP \$28,214,844 | - | \$28,214,844 | - |
| Inter Exp Capital Projects | DISA \$1,859,827 | - | - | - |
| Inter Exp Gen Office Exp | PROP \$2,846 | - | \$2,846 | - |
| Inter Exp Salary Reimb | PROP \$52,372 | - | \$52,372 | - |
| Equipment Other | PROP \$8,967 | - | \$8,967 | - |
| 572800 Intra-Misc | DISA (\$249,408) | - | - | - |
| 573800 Intra Utilities | DISA (\$14,546,740) | - | - | - |
| Intra Payroll Dist | DISA (\$20,009) | - | - | - |
| 575300 Intra-Facilities Projects | DISA (\$36,911) | - | - | - |
| Services and Supplies Subtotal | \$15,285,788 | - | \$28,279,029 | - |
| Cost Adjustments | | | | |
| Inter Exp Capital Projects | (\$1,859,827) | - | - | - |
| 572800 Intra-Misc | \$249,408 | - | - | - |
| 573800 Intra Utilities | \$14,546,740 | - | - | - |
| Intra Payroll Dist | \$20,009 | - | - | - |
| 575300 Intra-Facilities Projects | \$36,911 | - | - | - |
| Energy Retrofit Depr 15 (7 years l | \$102,635 | - | - | \$102,635 |
| Cost Adjustments Subtotal | \$13,095,876 | - | - | \$102,635 |
| Reallocate Admin | | - | - | - |
| Functional Costs | \$28,789,186 | - | \$28,686,551 | \$102,635 |

County of Riverside
OMB A-87 Cost Allocation Plan

72006 EDA Energy
Schedule 11.5

Service to Service Costs

| Department | First Incoming | Second Incoming | Utilities Direct Billed | Energy Retrofit Depreciation |
|---|---------------------|-----------------|-------------------------|------------------------------|
| 11001 County Executive Office | \$25,538 | - | \$25,447 | \$91 |
| 11001 County Executive Office | - | \$97 | \$97 | \$0 |
| 13001 Auditor-Controller | \$68,892 | - | \$68,646 | \$246 |
| 13001 Auditor-Controller | - | \$2,592 | \$2,583 | \$9 |
| 13002 Audits and Specialized Accounting | \$7,855 | - | \$7,827 | \$28 |
| 13002 Audits and Specialized Accounting | - | \$115 | \$115 | \$0 |
| 13003 Payroll | (\$22) | - | (\$21) | \$0 |
| 13003 Payroll | - | \$6 | \$6 | \$0 |
| 15001 County Counsel | \$204 | - | \$203 | \$1 |
| 15001 County Counsel | - | \$4 | \$4 | \$0 |
| 11301 Human Resources | \$1,125 | - | \$1,121 | \$4 |
| 11301 Human Resources | - | \$24 | \$24 | \$0 |
| 73001 Purchasing | \$1,553 | - | \$1,547 | \$6 |
| 72001 EDA FM - Admin | \$26,052 | - | \$25,959 | \$93 |
| 72001 EDA FM - Admin | - | \$11,943 | \$11,900 | \$43 |
| Subtotals | \$131,197 | \$14,781 | \$145,458 | \$520 |
| Functional Costs | \$28,789,186 | | \$28,686,551 | \$102,635 |
| Total Allocated Costs | \$28,935,164 | | \$28,832,009 | \$103,155 |

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 | 57,624 | 0.230% | \$66,310 | - | \$66,310 | - | \$66,310 |
| 13002 Audits and Specialized Accounting | 7,492 | 0.030% | \$8,621 | - | \$8,621 | - | \$8,621 |
| 13003 Payroll | 11,203 | 0.045% | \$12,892 | - | \$12,892 | - | \$12,892 |
| 15001 County Counsel | 49,653 | 0.198% | \$57,138 | (\$53,994) | \$3,144 | - | \$3,144 |
| 11301 Human Resources | 112,689 | 0.450% | \$129,675 | (\$19,333) | \$110,342 | - | \$110,342 |
| 72001 EDA FM - Admin | 37,036 | 0.148% | \$42,619 | - | \$42,619 | - | \$42,619 |
| 72007 EDA Parking | 142,117 | 0.568% | \$163,539 | - | \$163,539 | \$85 | \$163,624 |
| 10001 Board of Supervisors | 197,680 | 0.789% | \$227,478 | - | \$227,478 | \$118 | \$227,596 |
| 10002 Assessment Appeals Board | 9,870 | 0.039% | \$11,358 | - | \$11,358 | \$6 | \$11,364 |
| 46100-11322 Employee Assistance Services | 2,500 | 0.010% | \$2,877 | (\$2,638) | \$239 | \$1 | \$240 |
| 46120-11329 Occupational Health & Wellness | 26,118 | 0.104% | \$30,055 | (\$26,667) | \$3,388 | \$16 | \$3,404 |
| 12001 Assessor | 244,519 | 0.976% | \$281,377 | (\$94,540) | \$186,837 | \$145 | \$186,982 |
| 12002 County Clerk-Recorder | 226,190 | 0.903% | \$260,285 | (\$231,238) | \$29,047 | \$135 | \$29,182 |
| 45100-12003 Records Mgmt & Archives Program | 82,579 | 0.330% | \$95,027 | (\$81,946) | \$13,081 | \$49 | \$13,130 |
| 33600-12004 CREST | 2,661 | 0.011% | \$3,062 | - | \$3,062 | \$2 | \$3,064 |
| 14001 Treasurer-Tax Collector | 71,747 | 0.287% | \$82,562 | (\$9,295) | \$73,267 | \$43 | \$73,310 |
| 17001 Registrar of Voters | 87,012 | 0.347% | \$100,128 | (\$95,657) | \$4,471 | \$52 | \$4,523 |
| 21100-19001 AgencyAdministration | 9,522 | 0.038% | \$10,957 | - | \$10,957 | \$6 | \$10,963 |
| 21550-19003 Workforce Development | 44,270 | 0.177% | \$50,943 | (\$36,617) | \$14,326 | \$26 | \$14,352 |
| 40600-19004 Housing Authority (County) | 314 | 0.001% | \$361 | - | \$361 | - | \$361 |
| 21200-19007 EDA/County Free Library | 789,944 | 3.154% | \$909,018 | (\$841,257) | \$67,761 | \$470 | \$68,231 |
| 22100-19107 County Airports | 16,110 | 0.064% | \$18,538 | - | \$18,538 | \$10 | \$18,548 |
| 22200-19201 Fair And National Date Fest | 1,151 | 0.005% | \$1,324 | - | \$1,324 | \$1 | \$1,325 |
| 19301 Edward Dean Museum | 474 | 0.002% | \$545 | - | \$545 | - | \$545 |
| 22001 District Attorney | 450,272 | 1.798% | \$518,145 | (\$475,468) | \$42,677 | \$268 | \$42,945 |
| 23001 Riv Co Dep of Child Supt Svcs | 318,325 | 1.271% | \$366,308 | (\$338,481) | \$27,827 | \$189 | \$28,016 |
| 24001 Public Defender | 123,668 | 0.494% | \$142,309 | (\$114,989) | \$27,320 | \$74 | \$27,394 |
| 25001 Sheriff Administration | 2,067 | 0.008% | \$2,379 | - | \$2,379 | \$1 | \$2,380 |

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 |
|---|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|-------------|
| 25002 Sheriff Support | 366,337 | 1.463% | \$421,558 | (\$269,401) | \$152,157 | \$218 | \$152,375 |
| 25003 Sheriff Patrol | 1,326,435 | 5.297% | \$1,526,378 | (\$1,398,333) | \$128,045 | \$789 | \$128,834 |
| 25004 Sheriff Corrections | 3,660,743 | 14.618% | \$4,212,553 | (\$2,771,491) | \$1,441,062 | \$2,177 | \$1,443,239 |
| 25005 Sheriff Court Services | 11,561 | 0.046% | \$13,304 | - | \$13,304 | \$7 | \$13,311 |
| 25006 CAC Security | 3,397 | 0.014% | \$3,909 | - | \$3,909 | \$2 | \$3,911 |
| 25007 Ben Clark Training Center | 218,181 | 0.871% | \$251,069 | (\$411,488) | (\$160,419) | \$130 | (\$160,289) |
| 25010 Sheriff Coroner | 190,390 | 0.760% | \$219,089 | (\$265,067) | (\$45,978) | \$113 | (\$45,865) |
| 25011 Sheriff -Public Administrator | 32,856 | 0.131% | \$37,809 | (\$6,224) | \$31,585 | \$20 | \$31,605 |
| 37200-26001 Juvenile Hall | 838,193 | 3.347% | \$964,540 | (\$810,236) | \$154,304 | \$498 | \$154,802 |
| 26002 Probation | 394,799 | 1.577% | \$454,310 | (\$287,350) | \$166,960 | \$235 | \$167,195 |
| 26007 Administration & Support | 61,369 | 0.245% | \$70,620 | (\$67,281) | \$3,339 | \$36 | \$3,375 |
| 27002 Fire Protection | 796,079 | 3.179% | \$916,078 | (\$845,577) | \$70,501 | \$473 | \$70,974 |
| 27004 Fire Protection-Contract Svc | 42,999 | 0.172% | \$49,481 | (\$45,107) | \$4,374 | \$26 | \$4,400 |
| 28001 Agricultural Commisioner | 34,527 | 0.138% | \$39,732 | (\$8,650) | \$31,082 | \$21 | \$31,103 |
| 20200-31002 TLMA Administrative Services | 31,648 | 0.126% | \$36,419 | - | \$36,419 | \$19 | \$36,438 |
| 20200-31003 Consolidated Counter Services | 10,470 | 0.042% | \$12,048 | (\$3,716) | \$8,332 | \$6 | \$8,338 |
| 20250-31101 Building & Safety | 15,864 | 0.063% | \$18,255 | (\$1,220) | \$17,035 | \$9 | \$17,044 |
| 31201 Planning | 20,836 | 0.083% | \$23,977 | (\$1,220) | \$22,757 | \$12 | \$22,769 |
| 20000-31301 Transportation | 236,768 | 0.945% | \$272,458 | (\$229,475) | \$42,983 | \$141 | \$43,124 |
| 20260-31302 Surveyor | 14,008 | 0.056% | \$16,120 | (\$4,970) | \$11,150 | \$8 | \$11,158 |
| 20000-31305 Transportation Const Projects | - | - | - | (\$8,206) | (\$8,206) | - | (\$8,206) |
| 20000-31307 Transportation Equipment | 27,330 | 0.109% | \$31,450 | (\$24,849) | \$6,601 | \$16 | \$6,617 |
| 22650-31308 TLMA ALUC | 770 | 0.003% | \$886 | - | \$886 | - | \$886 |
| 31401 Code Enforcement | 60,991 | 0.244% | \$70,185 | (\$56,266) | \$13,919 | \$36 | \$13,955 |
| 41002 RUHS- Behavioral Health Treatment | 1,484,888 | 5.929% | \$1,708,716 | (\$1,579,324) | \$129,392 | \$883 | \$130,275 |
| 42001 RUHS- Public Health | 373,608 | 1.492% | \$429,925 | (\$346,822) | \$83,103 | \$222 | \$83,325 |
| 42002 California Childrens Services | 41,534 | 0.166% | \$47,795 | (\$44,325) | \$3,470 | \$25 | \$3,495 |
| 42004 Environmental Health | 134,190 | 0.536% | \$154,417 | (\$134,854) | \$19,563 | \$80 | \$19,643 |
| 42006 Animal Control Services | 581,100 | 2.320% | \$668,693 | (\$623,724) | \$44,969 | \$346 | \$45,315 |
| 42007 RUHS- Ambulatory Care | 513,610 | 2.051% | \$591,030 | (\$459,129) | \$131,901 | \$305 | \$132,206 |

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 |
|---|---------------------|-----------------------|---------------------|-----------------------|--------------------------|-----------------|---------------------|
| 40050-43001 RUHS - Medical Center | 3,135,253 | 12.520% | \$3,607,852 | (\$3,343,828) | \$264,024 | \$1,864 | \$265,888 |
| 65730-51001 DPSS Administration | 2,786,103 | 11.126% | \$3,206,072 | (\$2,906,098) | \$299,974 | \$1,657 | \$301,631 |
| 21050-52002 DCA-Local Initiative Program | 19,139 | 0.076% | \$22,024 | (\$20,852) | \$1,172 | \$11 | \$1,183 |
| 21450-53001 Office of Aging-Title III | 29,220 | 0.117% | \$33,625 | (\$31,864) | \$1,761 | \$17 | \$1,778 |
| 54001 Veterans Services | 8,233 | 0.033% | \$9,474 | (\$7,928) | \$1,546 | \$5 | \$1,551 |
| 63001 Cooperative Extension | 24,949 | 0.100% | \$28,710 | (\$17,257) | \$11,453 | \$15 | \$11,468 |
| 47200-72002 EDA-Custodial Services | 43,698 | 0.174% | \$50,285 | - | \$50,285 | \$26 | \$50,311 |
| 47210-72003 EDA-Maintenance Services | 106,733 | 0.426% | \$122,822 | - | \$122,822 | \$63 | \$122,885 |
| 47220-72004 EDA-Real Estate | 740,431 | 2.957% | \$852,041 | (\$762,655) | \$89,386 | \$440 | \$89,826 |
| 45300-73005 Fleet Services | 306,974 | 1.226% | \$353,246 | (\$102,716) | \$250,530 | \$183 | \$250,713 |
| 45500-74001 Information Technology | 904,653 | 3.612% | \$1,041,018 | (\$934,403) | \$106,615 | \$538 | \$107,153 |
| 45520-74006 RCIT Communications Solutions | 496,069 | 1.981% | \$570,845 | (\$380,899) | \$189,946 | \$295 | \$190,241 |
| 22570-74009 RCIT Geographical Info System | 560 | 0.002% | \$644 | - | \$644 | - | \$644 |
| 900101-915301 Various CSAs | 6,215 | 0.025% | \$7,152 | - | \$7,152 | \$4 | \$7,156 |
| 00 All Other | 1,783,935 | 7.124% | \$2,052,840 | (\$27,287) | \$2,025,553 | \$1,061 | \$2,026,614 |
| Subtotals | 25,042,453 | 100.000% | \$28,817,281 | (\$21,662,212) | \$7,155,069 | \$14,728 | \$7,169,797 |
| Direct Billed | | | | | \$21,662,212 | | \$21,662,212 |
| Total Full Functional Cost | | | | | \$28,817,281 | | \$28,832,009 |

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 |
|---|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|-----------|
| 21100-19001 AgencyAdministration | 18,810 | 4.591% | \$4,733 | - | \$4,733 | \$2 | \$4,735 |
| 25001 Sheriff Administration | 3,053 | 0.745% | \$768 | - | \$768 | - | \$768 |
| 25002 Sheriff Support | 11,131 | 2.717% | \$2,801 | - | \$2,801 | \$1 | \$2,802 |
| 25003 Sheriff Patrol | 6,773 | 1.653% | \$1,704 | - | \$1,704 | \$1 | \$1,705 |
| 25004 Sheriff Corrections | 50,006 | 12.204% | \$12,583 | - | \$12,583 | \$6 | \$12,589 |
| 25005 Sheriff Court Services | 3,440 | 0.840% | \$866 | - | \$866 | - | \$866 |
| 26002 Probation | 2,821 | 0.688% | \$710 | - | \$710 | - | \$710 |
| 26007 Administration & Support | 1,208 | 0.295% | \$304 | - | \$304 | - | \$304 |
| 41002 RUHS- Behavioral Health Treatment | 22,988 | 5.610% | \$5,784 | - | \$5,784 | \$3 | \$5,787 |
| 41004 MH Administration | 23,108 | 5.639% | \$5,814 | - | \$5,814 | \$3 | \$5,817 |
| 42001 RUHS- Public Health | 65,504 | 15.986% | \$16,482 | - | \$16,482 | \$8 | \$16,490 |
| 42004 Environmental Health | 8,669 | 2.116% | \$2,181 | - | \$2,181 | \$1 | \$2,182 |
| 40050-43001 RUHS - Medical Center | 76,962 | 18.782% | \$19,365 | - | \$19,365 | \$10 | \$19,375 |
| 65730-51001 DPSS Administration | 115,281 | 28.134% | \$29,007 | - | \$29,007 | \$15 | \$29,022 |
| 2nd Alloc Remains | - | - | - | - | - | \$3 | \$3 |
| Subtotals | 409,754 | 100.000% | \$103,103 | - | \$103,103 | \$53 | \$103,155 |
| Direct Billed | | | | | | - | - |
| Total Full Functional Cost | | | | | \$103,103 | | \$103,155 |

Allocation Basis: Direct per department

72006 EDA Energy
Schedule 11.7

Summary of Allocated Costs

| Department | Total | Utilities Direct Billed | Energy Retrofit Depreciation |
|---|------------------|----------------------------|---------------------------------|
| 13001 Auditor-Controller | \$66,310 | \$66,310 | - |
| 13002 Audits and Specialized Accounting | \$8,621 | \$8,621 | - |
| 13003 Payroll | \$12,892 | \$12,892 | - |
| 15001 County Counsel | \$3,144 | \$3,144 | - |
| 11301 Human Resources | \$110,342 | \$110,342 | - |
| 72001 EDA FM - Admin | \$42,619 | \$42,619 | - |
| 72007 EDA Parking | \$163,624 | \$163,624 | - |
| Subtotal for CSD | \$407,552 | \$407,552 | - |
| 10001 Board of Supervisors | \$227,596 | \$227,596 | - |
| 10002 Assessment Appeals Board | \$11,364 | \$11,364 | - |
| 46100-11322 Employee Assistance Services | \$240 | \$240 | - |
| 46120-11329 Occupational Health & Wellness | \$3,404 | \$3,404 | - |
| 12001 Assessor | \$186,982 | \$186,982 | - |
| 12002 County Clerk-Recorder | \$29,182 | \$29,182 | - |
| 45100-12003 Records Mgmt & Archives Program | \$13,130 | \$13,130 | - |
| 33600-12004 CREST | \$3,064 | \$3,064 | - |
| 14001 Treasurer-Tax Collector | \$73,310 | \$73,310 | - |
| 17001 Registrar of Voters | \$4,523 | \$4,523 | - |
| 21100-19001 Agency Administration | \$15,698 | \$10,963 | \$4,735 |
| 21550-19003 Workforce Development | \$14,352 | \$14,352 | - |
| 40600-19004 Housing Authority (County) | \$361 | \$361 | - |
| 21200-19007 EDA/County Free Library | \$68,231 | \$68,231 | - |
| 22100-19107 County Airports | \$18,548 | \$18,548 | - |
| 22200-19201 Fair And National Date Fest | \$1,325 | \$1,325 | - |
| 19301 Edward Dean Museum | \$545 | \$545 | - |

72006 EDA Energy
Schedule 11.7

Summary of Allocated Costs (continued)

| Department | Total | Utilities Direct | Energy Retrofit |
|---|-------------|------------------|-----------------|
| | | Billed | Depreciation |
| 22001 District Attorney | \$42,945 | \$42,945 | - |
| 23001 Riv Co Dep of Child Supt Svcs | \$28,016 | \$28,016 | - |
| 24001 Public Defender | \$27,394 | \$27,394 | - |
| 25001 Sheriff Administration | \$3,148 | \$2,380 | \$768 |
| 25002 Sheriff Support | \$155,176 | \$152,375 | \$2,802 |
| 25003 Sheriff Patrol | \$130,539 | \$128,834 | \$1,705 |
| 25004 Sheriff Corrections | \$1,455,827 | \$1,443,239 | \$12,589 |
| 25005 Sheriff Court Services | \$14,176 | \$13,311 | \$866 |
| 25006 CAC Security | \$3,911 | \$3,911 | - |
| 25007 Ben Clark Training Center | (\$160,289) | (\$160,289) | - |
| 25010 Sheriff Coroner | (\$45,865) | (\$45,865) | - |
| 25011 Sheriff -Public Administrator | \$31,605 | \$31,605 | - |
| 37200-26001 Juvenile Hall | \$154,802 | \$154,802 | - |
| 26002 Probation | \$167,905 | \$167,195 | \$710 |
| 26007 Administration & Support | \$3,679 | \$3,375 | \$304 |
| 27002 Fire Protection | \$70,974 | \$70,974 | - |
| 27004 Fire Protection-Contract Svc | \$4,400 | \$4,400 | - |
| 28001 Agricultural Commisioner | \$31,103 | \$31,103 | - |
| 20200-31002 TLMA Administrative Services | \$36,438 | \$36,438 | - |
| 20200-31003 Consolidated Counter Services | \$8,338 | \$8,338 | - |
| 20250-31101 Building & Safety | \$17,044 | \$17,044 | - |
| 31201 Planning | \$22,769 | \$22,769 | - |
| 20000-31301 Transportation | \$43,124 | \$43,124 | - |
| 20260-31302 Surveyor | \$11,158 | \$11,158 | - |
| 20000-31305 Transportation Const Projects | (\$8,206) | (\$8,206) | - |
| 20000-31307 Transportation Equipment | \$6,617 | \$6,617 | - |
| 22650-31308 TLMA ALUC | \$886 | \$886 | - |
| 31401 Code Enforcement | \$13,955 | \$13,955 | - |
| 41002 RUHS- Behavioral Health Treatment | \$136,062 | \$130,275 | \$5,787 |
| 41004 MH Administration | \$5,817 | - | \$5,817 |

72006 EDA Energy
Schedule 11.7

Summary of Allocated Costs (continued)

| Department | Total | Utilities Direct | Energy Retrofit |
|--|-----------------------|-----------------------|------------------|
| | | Billed | Depreciation |
| 42001 RUHS- Public Health | \$99,815 | \$83,325 | \$16,490 |
| 42002 California Childrens Services | \$3,495 | \$3,495 | - |
| 42004 Environmental Health | \$21,826 | \$19,643 | \$2,182 |
| 42006 Animal Control Services | \$45,315 | \$45,315 | - |
| 42007 RUHS- Ambulatory Care | \$132,206 | \$132,206 | - |
| 40050-43001 RUHS - Medical Center | \$285,263 | \$265,888 | \$19,375 |
| 65730-51001 DPSS Administration | \$330,653 | \$301,631 | \$29,022 |
| 21050-52002 DCA-Local Initiative Program | \$1,183 | \$1,183 | - |
| 21450-53001 Office of Aging-Title III | \$1,778 | \$1,778 | - |
| 54001 Veterans Services | \$1,551 | \$1,551 | - |
| 63001 Cooperative Extension | \$11,468 | \$11,468 | - |
| 47200-72002 EDA-Custodial Services | \$50,311 | \$50,311 | - |
| 47210-72003 EDA-Maintenance Services | \$122,885 | \$122,885 | - |
| 47220-72004 EDA-Real Estate | \$89,826 | \$89,826 | - |
| 45300-73005 Fleet Services | \$250,713 | \$250,713 | - |
| 45500-74001 Information Technology | \$107,153 | \$107,153 | - |
| 45520-74006 RCIT Communications Solutions | \$190,241 | \$190,241 | - |
| 22570-74009 RCIT Geographical Info System | \$644 | \$644 | - |
| 900101-915301 Various CSAs | \$7,156 | \$7,156 | - |
| 00 All Other | \$2,026,614 | \$2,026,614 | - |
| 2nd Alloc Remains | \$3 | - | \$3 |
| Totals | \$7,272,953 | \$7,169,798 | \$103,156 |
| Direct Billed | \$21,662,212 | \$21,662,212 | - |
| Total Full Functional Cost | \$28,935,165 | \$28,832,010 | \$103,156 |
| Less Direct Billed | (\$21,662,212) | (\$21,662,212) | - |
| Less CSD Amounts | (\$407,552) | (\$407,552) | - |
| Total Receiving Department Allocation | \$6,865,401 | \$6,762,246 | \$103,156 |

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 | \$107,205 | - | \$106,255 | \$950 | Reserved Parking Deposit |
| C/A | 575400 Intra-Parking Validations | \$38,200 | - | \$38,200 | - | |
| Total for C/A | | \$145,405 | - | \$144,455 | \$950 | |
| REV | 731260 Other Fines | \$140,175 | - | - | \$140,175 | Parking Deposits & Citations |
| REV | 741380 Parking | \$292,441 | - | - | \$292,441 | Parking Deposits |
| REV | 741590 Monthly Parking Fees - County | \$793,767 | - | \$47,915 | \$745,852 | County Employees Parking Fees |
| REV | 741600 Monthly Parking Fees - Non County | \$342,207 | - | \$82,990 | \$259,217 | Parking Deposits |
| REV | 79000 PY Cost Reimb. | - | - | - | - | |
| REV | 741610 Parking Validations - County | \$12,000 | - | \$12,000 | - | |
| REV | 741620 Parking Validations - Non County | \$30,860 | - | - | \$30,860 | Parking Deposits |
| REV | 776455 Rebates & Refunds | \$152,454 | - | - | \$152,454 | City of Riverside lease parking |
| REV | 778440 Interfnd Parking | \$40,105 | - | \$40,105 | - | |
| REV | 778510 Interfnd Parking Validations | \$8,400 | - | \$8,400 | - | |
| REV | 781080 Cash Over Short | - | - | - | - | |
| REV | 781360 Other Misc Revenue | \$5,310 | - | - | \$5,310 | Parking Deposits |
| REV | 781800 Parking Revenue | \$18,500 | - | \$10,500 | \$8,000 | Parking Deposits |
| Total for REV | | \$1,836,219 | - | \$201,910 | \$1,634,309 | |
| Total per Books | | \$1,981,624 | | | | |
| Less General Government | | (\$1,635,259) | | | | |
| Less Off the Top | | - | | | | |
| Less Direct Billed | | (\$346,365) | | | | |
| Difference | | - | | | | |

Fiscal Year 2015/2016 Actual
For Use In Year 2017/2018

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 6/21/2017

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> | | - | 18.860% | 81.140% |
| Wages and Benefits | | | | |
| Salaries | \$762,346 | - | \$143,778 | \$618,568 |
| Benefits | \$422,111 | - | \$79,610 | \$342,501 |
| Wages and Benefits Subtotal | \$1,184,457 | - | \$223,389 | \$961,068 |
| Services and Supplies | Dist | | | |
| Services & Supplies | SAL \$796,224 | - | \$150,168 | \$646,056 |
| Interfnd Exp-Salary Reimb | SAL \$919 | - | \$173 | \$746 |
| 574500 Intra Parking | DISA (\$107,205) | - | - | - |
| 575400 Intra Parking Validations | DISA (\$38,200) | - | - | - |
| Services and Supplies Subtotal | \$651,738 | - | \$150,341 | \$646,802 |
| Cost Adjustments | | | | |
| 574500 Intra Parking | \$107,205 | - | - | - |
| 575400 Intra Parking Validations | \$38,200 | - | - | - |
| Cost Adjustments Subtotal | \$145,405 | - | - | - |
| Reallocate Admin | | - | - | - |
| Functional Costs | \$1,981,600 | - | \$373,730 | \$1,607,870 |

72007 EDA Parking
Schedule 12.5

Service to Service Costs

| Department | First Incoming | Second Incoming | Parking | Unallowed |
|---|--------------------|-----------------|------------------|--------------------|
| 1 Building Depreciation | \$543,972 | - | \$102,593 | \$441,379 |
| 11001 County Executive Office | \$1,758 | - | \$331 | \$1,426 |
| 11001 County Executive Office | - | \$7 | \$1 | \$6 |
| 13001 Auditor-Controller | \$9,661 | - | \$1,822 | \$7,839 |
| 13001 Auditor-Controller | - | \$351 | \$66 | \$285 |
| 13002 Audits and Specialized Accounting | \$15,620 | - | \$2,946 | \$12,674 |
| 13002 Audits and Specialized Accounting | - | \$235 | \$44 | \$191 |
| 13003 Payroll | (\$104) | - | (\$20) | (\$85) |
| 13003 Payroll | - | \$30 | \$6 | \$24 |
| 15001 County Counsel | \$5 | - | \$1 | \$4 |
| 11301 Human Resources | \$3,292 | - | \$621 | \$2,671 |
| 11301 Human Resources | - | \$98 | \$18 | \$80 |
| 73001 Purchasing | \$847 | - | \$160 | \$687 |
| 72001 EDA FM - Admin | \$4,346 | - | \$820 | \$3,527 |
| 72001 EDA FM - Admin | - | \$1,993 | \$376 | \$1,617 |
| 72006 EDA Energy | \$163,539 | - | \$30,844 | \$132,696 |
| 72006 EDA Energy | - | \$85 | \$16 | \$69 |
| Subtotals | \$742,935 | \$2,799 | \$140,645 | \$605,088 |
| Functional Costs | \$1,981,600 | | \$373,730 | \$1,607,870 |
| Total Allocated Costs | \$2,727,334 | | \$514,375 | \$2,212,959 |
| | | | | 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 | 800 | 0.231% | \$1,187 | (\$800) | \$387 | - | \$387 |
| 15001 County Counsel | 2,655 | 0.767% | \$3,939 | (\$2,655) | \$1,284 | - | \$1,284 |
| 11301 Human Resources | 1,800 | 0.520% | \$2,670 | (\$1,800) | \$870 | - | \$870 |
| 73001 Purchasing | 1,680 | 0.485% | \$2,492 | (\$1,680) | \$812 | - | \$812 |
| 72001 EDA FM - Admin | 11,210 | 3.236% | \$16,631 | (\$11,210) | \$5,421 | - | \$5,421 |
| 10001 Board of Supervisors | 115 | 0.033% | \$171 | (\$115) | \$56 | - | \$56 |
| 10002 Assessment Appeals Board | 5,200 | 1.501% | \$7,714 | (\$5,200) | \$2,514 | \$8 | \$2,522 |
| 22000-11303 Air Quality Division | 26,865 | 7.756% | \$39,855 | (\$26,865) | \$12,990 | \$43 | \$13,033 |
| 45960-11310 Liability Insurance | 2,240 | 0.647% | \$3,323 | (\$2,240) | \$1,083 | \$4 | \$1,087 |
| 46040-11313 Safety Loss Control | 1,270 | 0.367% | \$1,884 | (\$1,270) | \$614 | \$2 | \$616 |
| 12001 Assessor | 6,025 | 1.739% | \$8,938 | (\$6,025) | \$2,913 | \$10 | \$2,923 |
| 12002 County Clerk-Recorder | 5,880 | 1.698% | \$8,723 | (\$5,880) | \$2,843 | \$9 | \$2,852 |
| 45100-12003 Records Mgmt & Archives Program | 1,260 | 0.364% | \$1,869 | (\$1,260) | \$609 | \$2 | \$611 |
| 33600-12004 CREST | 920 | 0.266% | \$1,365 | (\$920) | \$445 | \$1 | \$446 |
| 14001 Treasurer-Tax Collector | 6,500 | 1.877% | \$9,643 | (\$6,500) | \$3,143 | \$10 | \$3,153 |
| 17001 Registrar of Voters | 840 | 0.243% | \$1,246 | (\$840) | \$406 | \$1 | \$407 |
| 21100-19001 AgencyAdministration | 1,450 | 0.419% | \$2,151 | (\$1,450) | \$701 | \$2 | \$703 |
| 21350-19002 HUD-CDBG Home Grants | 1,440 | 0.416% | \$2,136 | (\$1,440) | \$696 | \$2 | \$698 |
| 40600-19004 Housing Authority (County) | 200 | 0.058% | \$297 | (\$200) | \$97 | - | \$97 |
| 21200-19007 EDA/County Free Library | 410 | 0.118% | \$608 | (\$410) | \$198 | \$1 | \$199 |
| 19010 Economic Development | 4,150 | 1.198% | \$6,157 | (\$4,150) | \$2,007 | \$7 | \$2,014 |
| 22100-19107 County Airports | 1,810 | 0.523% | \$2,685 | (\$1,810) | \$875 | \$3 | \$878 |
| 20001 Emergency Management | 115 | 0.033% | \$171 | (\$115) | \$56 | - | \$56 |
| 22001 District Attorney | 19,890 | 5.742% | \$29,508 | (\$19,890) | \$9,618 | \$32 | \$9,650 |
| 23001 Riv Co Dep of Child Supt Svcs | 8,755 | 2.528% | \$12,988 | (\$8,755) | \$4,233 | \$14 | \$4,247 |
| 24001 Public Defender | 1,000 | 0.289% | \$1,484 | (\$1,000) | \$484 | \$2 | \$486 |
| 25002 Sheriff Support | 1,640 | 0.473% | \$2,433 | (\$1,640) | \$793 | \$3 | \$796 |
| 25003 Sheriff Patrol | 200 | 0.058% | \$297 | (\$200) | \$97 | - | \$97 |

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 |
|---|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|----------|
| 25004 Sheriff Corrections | 2,995 | 0.865% | \$4,443 | (\$2,995) | \$1,448 | \$5 | \$1,453 |
| 25010 Sheriff Coroner | 1,000 | 0.289% | \$1,484 | (\$1,000) | \$484 | \$2 | \$486 |
| 26007 Administration & Support | 1,080 | 0.312% | \$1,602 | (\$1,080) | \$522 | \$2 | \$524 |
| 27002 Fire Protection | 3,660 | 1.057% | \$5,430 | (\$3,660) | \$1,770 | \$6 | \$1,776 |
| 28001 Agricultural Commisioner | 1,680 | 0.485% | \$2,492 | (\$1,680) | \$812 | \$3 | \$815 |
| 20200-31003 Consolidated Counter Services | 1,705 | 0.492% | \$2,529 | (\$1,705) | \$824 | \$3 | \$827 |
| 31201 Planning | 3,245 | 0.937% | \$4,814 | (\$3,245) | \$1,569 | \$5 | \$1,574 |
| 20000-31301 Transportation | 3,000 | 0.866% | \$4,451 | (\$3,000) | \$1,451 | \$5 | \$1,456 |
| 22650-31308 TLMA ALUC | 400 | 0.115% | \$593 | (\$400) | \$193 | \$1 | \$194 |
| 31401 Code Enforcement | 400 | 0.115% | \$593 | (\$400) | \$193 | \$1 | \$194 |
| 41002 RUHS- Behavioral Health Treatment | 43,030 | 12.423% | \$63,837 | (\$43,030) | \$20,807 | \$69 | \$20,876 |
| 41004 MH Administration | 2,110 | 0.609% | \$3,130 | (\$2,110) | \$1,020 | \$3 | \$1,023 |
| 42001 RUHS- Public Health | 3,780 | 1.091% | \$5,608 | (\$3,780) | \$1,828 | \$6 | \$1,834 |
| 42004 Environmental Health | 2,610 | 0.754% | \$3,872 | (\$2,610) | \$1,262 | \$4 | \$1,266 |
| 42006 Animal Control Services | 2,100 | 0.606% | \$3,115 | (\$2,100) | \$1,015 | \$3 | \$1,018 |
| 40050-43001 RUHS - Medical Center | 840 | 0.243% | \$1,246 | (\$840) | \$406 | \$1 | \$407 |
| 43003 Correctional Health Systems | 1,300 | 0.375% | \$1,929 | (\$1,300) | \$629 | \$2 | \$631 |
| 40200-45001 Department of Waste Resources | 850 | 0.245% | \$1,261 | (\$850) | \$411 | \$1 | \$412 |
| 65730-51001 DPSS Administration | 3,650 | 1.054% | \$5,415 | (\$3,650) | \$1,765 | \$6 | \$1,771 |
| 21050-52001 Local Initiative Admin DCA | 800 | 0.231% | \$1,187 | (\$800) | \$387 | \$1 | \$388 |
| 21450-53001 Office of Aging-Title III | 885 | 0.256% | \$1,313 | (\$885) | \$428 | \$1 | \$429 |
| 54001 Veterans Services | 200 | 0.058% | \$297 | (\$200) | \$97 | - | \$97 |
| 47200-72002 EDA-Custodial Services | 7,560 | 2.183% | \$11,216 | (\$7,560) | \$3,656 | \$12 | \$3,668 |
| 47210-72003 EDA-Maintenance Services | 2,625 | 0.758% | \$3,894 | (\$2,625) | \$1,269 | \$4 | \$1,273 |
| 47220-72004 EDA-Real Estate | 93,170 | 26.899% | \$138,222 | (\$93,170) | \$45,052 | \$150 | \$45,202 |
| 72005 EDA-Project Management | 6,000 | 1.732% | \$8,901 | (\$6,000) | \$2,901 | \$10 | \$2,911 |
| 30100-72008 EDA-Capital Projects | 370 | 0.107% | \$549 | (\$370) | \$179 | \$1 | \$180 |
| 45500-74001 Information Technology | 21,135 | 6.102% | \$31,355 | (\$21,135) | \$10,220 | \$34 | \$10,254 |
| 45520-74006 RCIT Communications Solutions | 175 | 0.051% | \$260 | (\$175) | \$85 | - | \$85 |
| 15100-947200 Flood Cont Dist Admin | 2,100 | 0.606% | \$3,115 | (\$2,100) | \$1,015 | \$3 | \$1,018 |

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 |
|-----------------------------------|---------------------|-----------------------|----------------|---------------|--------------------------|----------------|-----------|
| 900101-915301 Various CSAs | 2,480 | 0.716% | \$3,679 | (\$2,480) | \$1,199 | \$4 | \$1,203 |
| 00 All Other | 13,110 | 3.785% | \$19,449 | (\$13,110) | \$6,339 | \$21 | \$6,360 |
| 2nd Alloc Remains | - | - | - | - | - | \$3 | \$3 |
| Subtotals | 346,365 | 100.000% | \$513,847 | (\$346,365) | \$167,482 | \$528 | \$168,010 |
| Direct Billed | | | | | \$346,365 | | \$346,365 |
| Total Full Functional Cost | | | | | \$513,847 | | \$514,375 |

Allocation Basis: Direct billings per dept

72007 EDA Parking
Schedule 12.7

Summary of Allocated Costs

| Department | Total | Parking | Unallowed |
|---|----------------|----------------|-----------|
| 13001 Auditor-Controller | \$387 | \$387 | - |
| 15001 County Counsel | \$1,284 | \$1,284 | - |
| 11301 Human Resources | \$870 | \$870 | - |
| 73001 Purchasing | \$812 | \$812 | - |
| 72001 EDA FM - Admin | \$5,421 | \$5,421 | - |
| Subtotal for CSD | \$8,774 | \$8,774 | - |
| 10001 Board of Supervisors | \$56 | \$56 | - |
| 10002 Assessment Appeals Board | \$2,522 | \$2,522 | - |
| 22000-11303 Air Quality Division | \$13,033 | \$13,033 | - |
| 45960-11310 Liability Insurance | \$1,087 | \$1,087 | - |
| 46040-11313 Safety Loss Control | \$616 | \$616 | - |
| 12001 Assessor | \$2,923 | \$2,923 | - |
| 12002 County Clerk-Recorder | \$2,852 | \$2,852 | - |
| 45100-12003 Records Mgmt & Archives Program | \$611 | \$611 | - |
| 33600-12004 CREST | \$446 | \$446 | - |
| 14001 Treasurer-Tax Collector | \$3,153 | \$3,153 | - |
| 17001 Registrar of Voters | \$407 | \$407 | - |
| 21100-19001 Agency Administration | \$703 | \$703 | - |
| 21350-19002 HUD-CDBG Home Grants | \$698 | \$698 | - |
| 40600-19004 Housing Authority (County) | \$97 | \$97 | - |
| 21200-19007 EDA/County Free Library | \$199 | \$199 | - |
| 19010 Economic Development | \$2,014 | \$2,014 | - |
| 22100-19107 County Airports | \$878 | \$878 | - |
| 20001 Emergency Management | \$56 | \$56 | - |
| 22001 District Attorney | \$9,650 | \$9,650 | - |
| 23001 Riv Co Dep of Child Supt Svcs | \$4,247 | \$4,247 | - |
| 24001 Public Defender | \$486 | \$486 | - |

72007 EDA Parking
Schedule 12.7

Summary of Allocated Costs (continued)

| Department | Total | Parking | Unallowed |
|---|----------|----------|-----------|
| 25002 Sheriff Support | \$796 | \$796 | - |
| 25003 Sheriff Patrol | \$97 | \$97 | - |
| 25004 Sheriff Corrections | \$1,453 | \$1,453 | - |
| 25010 Sheriff Coroner | \$486 | \$486 | - |
| 26007 Administration & Support | \$524 | \$524 | - |
| 27002 Fire Protection | \$1,776 | \$1,776 | - |
| 28001 Agricultural Commisioner | \$815 | \$815 | - |
| 20200-31003 Consolidated Counter Services | \$827 | \$827 | - |
| 31201 Planning | \$1,574 | \$1,574 | - |
| 20000-31301 Transportation | \$1,456 | \$1,456 | - |
| 22650-31308 TLMA ALUC | \$194 | \$194 | - |
| 31401 Code Enforcement | \$194 | \$194 | - |
| 41002 RUHS- Behavioral Health Treatment | \$20,876 | \$20,876 | - |
| 41004 MH Administration | \$1,023 | \$1,023 | - |
| 42001 RUHS- Public Health | \$1,834 | \$1,834 | - |
| 42004 Environmental Health | \$1,266 | \$1,266 | - |
| 42006 Animal Control Services | \$1,018 | \$1,018 | - |
| 40050-43001 RUHS - Medical Center | \$407 | \$407 | - |
| 43003 Correctional Health Systems | \$631 | \$631 | - |
| 40200-45001 Department of Waste Resources | \$412 | \$412 | - |
| 65730-51001 DPSS Administration | \$1,771 | \$1,771 | - |
| 21050-52001 Local Initiative Admin DCA | \$388 | \$388 | - |
| 21450-53001 Office of Aging-Title III | \$429 | \$429 | - |
| 54001 Veterans Services | \$97 | \$97 | - |
| 47200-72002 EDA-Custodial Services | \$3,668 | \$3,668 | - |
| 47210-72003 EDA-Maintenance Services | \$1,273 | \$1,273 | - |
| 47220-72004 EDA-Real Estate | \$45,202 | \$45,202 | - |
| 72005 EDA-Project Management | \$2,911 | \$2,911 | - |
| 30100-72008 EDA-Capital Projects | \$180 | \$180 | - |
| 45500-74001 Information Technology | \$10,254 | \$10,254 | - |

72007 EDA Parking
Schedule 12.7

Summary of Allocated Costs (continued)

| Department | Total | Parking | Unallowed |
|--|-------------|-------------|-----------|
| 45520-74006 RCIT Communications Solutions | \$85 | \$85 | - |
| 15100-947200 Flood Cont Dist Admin | \$1,018 | \$1,018 | - |
| 900101-915301 Various CSAs | \$1,203 | \$1,203 | - |
| 00 All Other | \$6,360 | \$6,360 | - |
| 2nd Alloc Remains | \$3 | \$3 | - |
| Totals | \$168,010 | \$168,010 | - |
| Direct Billed | \$346,365 | \$346,365 | - |
| Total Full Functional Cost | \$514,375 | \$514,375 | - |
| Less Direct Billed | (\$346,365) | (\$346,365) | - |
| Less CSD Amounts | (\$8,774) | (\$8,774) | - |
| Total Receiving Department Allocation | \$159,236 | \$159,236 | - |