



**BETTY T. YEE**  
**California State Controller**

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Riverside  
Riverside, California**

**Date: August 24, 2018  
Filing Ref: RIV19**

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Grants* (Uniform Guidance), found at Title 2, Code of Federal Regulations, Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in fiscal year **2018-19**. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Furthermore, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied by the Data Processing Department.

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**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST  
ALLOCATIONS**

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The indirect overhead and support service costs listed in **Exhibit A** (attached) are formally approved as actual costs for fiscal year **2016-17**, and as estimated costs for fiscal year **2018-19** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2018**, for further allocation to federal grants and contracts performed by the respective county departments.

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**SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST  
TRANSFER MECHANISMS**

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|--|--|
| 1. Employee Fringe Benefits                        | 11. Economic Development Agency - Parking                      |
| 2. County Executive Office                         | 12. Records Management and Archives (ISF)                      |
| 3. Auditor-Controller                              | 13. Fleet Services (ISF)                                       |
| 4. Audits and Specialized Accounting               | 14. Information Services (ISF)                                 |
| 5. Payroll   | 15. Printing Services (ISF)                                    |
| 6. County Counsel                                  | 16. Supply Services (ISF)                                      |
| 7. Human Resources                                 | 17. Risk Management (ISF)                                      |
| 8. Purchasing                                      | 18. Temporary Assistance Pool (ISF)                            |
| 9. Economic Development Agency -<br>Administration | 19. Economic Development Agency Facilities<br>Management (ISF) |
| 10. Economic Development Agency - Energy           | 20. Flood Control Equipment (ISF)                              |

In addition to Section I, which provides for services furnished but not billed, the services listed above are furnished and billed to state/local departments and agencies.

Direct charges from the above cost centers should be billed or cost applied in accordance with the procedures established by the county as described in its Countywide Cost Allocation Plan and may be included as part of the county departments' costs indicated in Section I.

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**SECTION III: CONDITIONS**

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**A. LIMITATIONS:** Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles; (2) that similar types of costs have been accorded consistent accounting treatment; and (3) that the information provided by the county and used as the basis for acceptance of the amounts agreed to herein is not subsequently found to be materially incomplete or inaccurate.

**B. CHANGES:** Fixed amounts contained in this Negotiation Agreement are based on the organizational structure and accounting system in effect at the time the proposal was submitted. Significant changes in the organizational structure, or changes in the method of accounting for costs that materially affect the amount of reimbursement resulting from use of the amounts in this Negotiation Agreement, will require prior approval by the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.



**County of Riverside**  
**2 CFR Pt 200 Cost Allocation Plan**

Date Printed: 1/31/2018

**Exhibit A**

**Cost Exhibit (continued)**

Department	Total	47000-11318 Temporary Assistance	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
1 Building Depreciation	\$24,391,056	-	-	-	-	-	-	-	-
2 Equipment Depreciation	\$8,788,904	-	-	-	-	-	-	-	-
11001 County Executive Office	\$16,113,478	\$3,668	\$12,930	-	\$1,208	-	\$2	\$48	-
13001 Auditor-Controller	\$3,733,778	\$3,939	\$51,087	\$233	\$1,902	-	\$197	\$246	-
13002 Audits and Specialized Accounting	\$1,458,284	\$331	\$1,163	-	\$109	-	\$0	\$4	-
13003 Payroll	\$37,436	\$88	\$76	-	\$22	-	-	-	-
15001 County Counsel	\$3,428,833	-	-	-	-	-	-	-	-
11301 Human Resources	\$726,954	\$10,838	\$8,991	-	\$4,856	-	-	-	-
73001 Purchasing	\$1,163,048	\$1,192	\$4,201	-	\$393	-	\$1	\$16	-
72001 EDA FM - Admin	\$306,754	-	-	-	-	-	-	-	-
72006 EDA Energy	\$8,307,271	-	-	-	\$256	-	-	-	-
72007 EDA Parking	\$228,352	-	-	-	-	-	-	-	-
<b>Total Actual Costs</b>	\$68,684,147	\$20,056	\$78,448	\$233	\$8,746	-	\$200	\$314	-
<b>Roll Forward Amounts</b>	\$14,527,930	\$9,260	(\$9,068)	\$79	\$4,785	-	(\$131)	(\$3,483)	-
<b>Regular Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>One-Time Adjustments</b>	(\$12,423,058)	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	\$70,789,019	\$29,316	\$69,380	\$312	\$13,531	-	\$69	(\$3,168)	-

Fiscal Year 2016/2017 Actual  
For Use In Year 2018/2019

**County of Riverside**  
**2 CFR Pt 200 Cost Allocation Plan**

Date Printed: 1/31/2018

**Exhibit A**

**Cost Exhibit (continued)**

Department	Total	48020-11307 Property Insurance	48100-11308 Workers Compensation	48000-11309 Malpractice Insurance	45980-11310 Liability Insurance	48080-11311 Unemployment Insurance	48080-11312 STD Disability Insurance	48040-11313 Safety Loss Control	11314 LTD Insurance ISF
1 Building Depreciation	\$24,391,056	-	-	-	-	-	-	-	-
2 Equipment Depreciation	\$8,788,904	-	-	-	-	-	-	-	-
11001 County Executive Office	\$16,113,478	\$4,984	\$7,503	\$2,703	\$11,383	\$133	\$430	\$1,749	-
13001 Auditor-Controller	\$3,733,778	\$1,239	\$121,879	\$2,703	\$15,916	\$222	\$298	\$1,979	\$176
13002 Audits and Specialized Accounting	\$1,458,284	\$449	\$675	\$243	\$1,024	\$12	\$38	\$157	-
13003 Payroll	\$37,436	\$2	\$79	\$3	\$45	-	-	\$27	-
15001 County Counsel	\$3,428,833	-	-	-	-	-	-	-	-
11301 Human Resources	\$726,954	\$254	(\$15,660)	\$507	\$7,104	-	-	\$3,806	-
73001 Purchasing	\$1,163,048	\$1,620	\$2,437	\$878	\$3,698	\$43	\$140	\$568	-
72001 EDA FM - Admin	\$306,754	-	-	-	-	-	-	-	-
72006 EDA Energy	\$8,307,271	-	-	-	-	-	-	-	-
72007 EDA Parking	\$228,352	-	-	-	\$907	-	-	\$542	-
<b>Total Actual Costs</b>	\$68,684,147	\$8,548	\$116,913	\$7,038	\$40,078	\$410	\$907	\$8,828	\$176
<b>Roll Forward Amounts</b>	\$14,527,930	\$1,246	(\$9,873)	\$1,713	(\$38,256)	(\$829)	(\$376)	\$2,581	\$67
<b>Regular Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>One-Time Adjustments</b>	(\$12,423,058)	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	\$70,789,019	\$9,793	\$107,041	\$8,751	\$1,822	(\$419)	\$531	\$11,409	\$242

**County of Riverside**  
**2 CFR Pt 200 Cost Allocation Plan**

Date Printed: 1/31/2018

**Exhibit A**

**Cost Exhibit (continued)**

Department	Total	11044 Grand Jury Admin	11050 Natl Pollutant Dechrng Elim Sys	30120-11051 Tobacco Settlement	21410-11052 Comm Red Recid Grant	11050 Riv Co Low Income Health Prog	11050 Indigent Defense	22000-11303 Air Quality Division	45860-11306 Delta Dental PPO
1 Building Depreciation	\$24,391,056	\$42,110	-	-	-	-	-	-	-
2 Equipment Depreciation	\$8,788,904	-	-	-	-	-	-	-	-
11001 County Executive Office	\$16,113,478	\$304	\$353	-	\$16,757	-	\$43,097	\$320	\$420
13001 Auditor-Controller	\$3,733,778	\$2,684	\$470	\$110	\$137	-	\$2,130	\$2,260	\$510
13002 Audits and Specialized Accounting	\$1,458,284	\$27	\$31	-	-	-	\$636	\$29	\$37
13003 Payroll	\$37,436	\$2	\$2	-	-	-	-	\$3	-
15001 County Counsel	\$3,428,833	\$1,829	\$771	-	-	-	\$956	-	-
11301 Human Resources	\$726,954	\$254	\$254	-	-	-	-	\$507	-
73001 Purchasing	\$1,163,048	\$99	\$114	-	-	-	\$2,298	\$104	\$136
72001 EDA FM - Admin	\$306,754	-	-	-	-	-	-	-	-
72006 EDA Energy	\$8,307,271	-	-	-	-	-	-	-	-
72007 EDA Parking	\$228,352	-	-	-	-	-	-	\$9,244	-
<b>Total Actual Costs</b>	\$68,684,147	\$47,309	\$1,996	\$110	\$16,894	-	\$49,116	\$12,465	\$1,103
<b>Roll Forward Amounts</b>	\$14,527,930	\$15,426	(\$566)	\$48	-	(\$8,608)	\$25,053	(\$7,960)	(\$23,268)
<b>Regular Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>One-Time Adjustments</b>	(\$12,423,058)	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	\$70,789,019	\$62,735	\$1,429	\$158	\$16,894	(\$8,608)	\$74,170	\$4,505	(\$22,165)



**County of Riverside**  
**2 CFR Pt 200 Cost Allocation Plan**

**Exhibit A**

**Cost Exhibit (continued)**

Department	Total	22450-11036 Wc-Mahcp	30500-11037 Devel. Impact Fee Op Org	11038 EO Subfund Operations	11039 Court Facilities	36000-11040 Pension Obligation Bonds	11041 Solar Program	30700-11042 Cap Imp Prg-Capital Projects	11043 Court Reporting Transcripts
1 Building Depreciation	\$24,391,056	-	-	-	-	-	-	-	-
2 Equipment Depreciation	\$8,788,904	-	-	-	-	-	-	-	-
11001 County Executive Office	\$16,113,478	\$2,464	\$43	\$2,994	\$1,303	\$2,321	-	-	\$785
13001 Auditor-Controller	\$3,733,778	\$481	\$2,425	\$942	\$757	\$1,290	\$82	\$615	\$2,118
13002 Audits and Specialized Accounting	\$1,458,284	\$222	\$4	\$269	\$117	\$209	-	-	\$71
13003 Payroll	\$37,436	-	-	-	-	-	-	-	-
15001 County Counsel	\$3,428,833	-	-	\$3,968	-	-	-	-	-
11301 Human Resources	\$726,954	-	-	-	-	-	-	-	-
73001 Purchasing	\$1,163,048	\$800	\$14	\$973	\$424	\$754	-	-	\$255
72001 EDA FM - Admin	\$306,754	-	-	-	-	-	-	-	-
72006 EDA Energy	\$8,307,271	-	-	-	-	-	-	-	-
72007 EDA Parking	\$228,352	-	-	-	-	-	-	-	-
<b>Total Actual Costs</b>	\$68,684,147	\$3,967	\$2,485	\$9,147	\$2,601	\$4,574	\$82	\$615	\$3,229
<b>Roll Forward Amounts</b>	\$14,527,930	\$1,166	(\$255)	\$7,247	(\$417)	\$3,876	-	(\$922)	(\$182)
<b>Regular Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>One-Time Adjustments</b>	(\$12,423,058)	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	\$70,789,019	\$5,132	\$2,230	\$16,394	\$2,184	\$8,450	\$82	(\$307)	\$3,047

Fiscal Year 2016/2017 Actual  
For Use In Year 2018/2019

**County of Riverside**  
**2 CFR Pt 200 Cost Allocation Plan**

Date Printed: 1/31/2018

**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	37060-11034 Teeter Debt Service	30500-11035 Mitigation Project Operation
1 Building Depreciation	\$24,391,056	-	-	-	-	-	-	-	-
2 Equipment Depreciation	\$8,788,904	-	-	-	-	-	-	-	-
11001 County Executive Office	\$16,113,478	-	\$44	-	\$2,731	-	\$343	-	-
13001 Auditor-Controller	\$3,733,778	-	\$166	-	\$1,142	-	\$110	\$135	\$671
13002 Audits and Specialized Accounting	\$1,458,284	-	\$4	-	\$152	-	\$31	-	-
13003 Payroll	\$37,436	-	-	-	-	-	-	-	-
15001 County Counsel	\$3,428,833	-	-	-	\$38,462	-	-	\$871	-
11301 Human Resources	\$726,954	-	-	-	-	-	-	-	-
73001 Purchasing	\$1,163,048	-	\$14	-	\$550	-	\$111	-	-
72001 EDA FM - Admin	\$306,754	-	-	-	-	-	-	-	-
72006 EDA Energy	\$8,307,271	-	-	-	-	-	-	-	-
72007 EDA Parking	\$228,352	-	-	-	-	-	-	-	-
<b>Total Actual Costs</b>	\$68,684,147	-	\$228	-	\$43,038	-	\$594	\$1,006	\$671
<b>Roll Forward Amounts</b>	\$14,527,930	-	\$7	-	\$7,072	-	(\$8)	\$423	\$100
<b>Regular Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>One-Time Adjustments</b>	(\$12,423,058)	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	\$70,789,019	-	\$235	-	\$50,109	-	\$586	\$1,428	\$772



Fiscal Year 2016/2017 Actual  
For Use In Year 2018/2019

**County of Riverside**  
**2 CFR Pt 200 Cost Allocation Plan**

Date Printed: 1/31/2018

**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	\$24,391,056	\$237,615	\$75	-	-	-	-	-	-
2 Equipment Depreciation	\$8,788,904	-	-	-	-	-	-	-	-
11001 County Executive Office	\$16,113,478	\$6,426	\$551	-	-	-	-	-	-
13001 Auditor-Controller	\$3,733,778	\$9,822	\$2,018	\$45	-	\$1,795	\$445	-	\$196
13002 Audits and Specialized Accounting	\$1,458,284	\$38,048	\$49	-	-	-	-	-	-
13003 Payroll	\$37,436	\$101	\$20	-	-	-	-	-	-
15001 County Counsel	\$3,428,833	\$379,658	\$9,561	-	-	-	-	-	-
11301 Human Resources	\$726,954	\$11,130	\$1,269	-	-	-	-	-	-
73001 Purchasing	\$1,163,048	\$2,660	\$179	-	-	-	-	-	-
72001 EDA FM - Admin	\$306,754	-	-	-	-	-	-	-	-
72006 EDA Energy	\$8,307,271	\$277,887	\$12,159	-	-	-	-	-	-
72007 EDA Parking	\$228,352	\$727	-	-	-	-	-	-	-
<b>Total Actual Costs</b>	\$68,684,147	\$964,074	\$25,882	\$45	-	\$1,795	\$445	-	\$196
<b>Roll Forward Amounts</b>	\$14,527,930	(\$15,560)	(\$23)	(\$51)	-	\$1,100	(\$858)	-	\$20
<b>Regular Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>One-Time Adjustments</b>	(\$12,423,058)	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	\$70,789,019	\$948,513	\$25,859	(\$5)	-	\$2,894	(\$413)	-	\$216

**County of Riverside**  
**2 CFR Pt 200 Cost Allocation Plan**

**Exhibit A**

**Cost Exhibit (continued)**

Department	Total	46120-11329 Occupational Health & Wellness	46100-11330 Culture of Health	22060-11501 CFD Assessment Diet Admin	12001 Assessor	12002 County Clerk-Recorder	45100-12003 Records Mgmt & Archives Program	33600-12004 CREST	45100-12005 Archives
1 Building Depreciation	\$24,391,056	-	-	-	\$310,036	\$128,019	\$119,578	\$237	-
2 Equipment Depreciation	\$8,788,904	-	-	-	\$108,348	\$669,444	-	-	-
11001 County Executive Office	\$16,113,478	\$2,319	\$446	\$537	\$20,058	\$16,922	\$1,223	\$3,920	\$98
13001 Auditor-Controller	\$3,733,778	\$2,501	\$1,002	\$1,056	\$17,379	\$40,684	\$3,615	\$3,268	\$315
13002 Audits and Specialized Accounting	\$1,458,284	\$209	\$40	\$48	\$55,041	\$6,020	\$110	\$353	\$9
13003 Payroll	\$37,436	\$35	\$4	\$7	\$362	\$314	\$24	\$53	\$1
15001 County Counsel	\$3,428,833	-	-	\$478	\$230,420	\$4,912	-	-	-
11301 Human Resources	\$726,954	\$1,089	\$1,668	\$39	\$2,726	\$1,612	\$105	\$105	-
73001 Purchasing	\$1,163,048	\$753	\$145	\$174	\$25,608	\$5,498	\$398	\$1,273	\$32
72001 EDA FM - Admin	\$306,754	-	-	-	-	-	-	-	-
72006 EDA Energy	\$8,307,271	\$2,719	-	-	\$207,870	\$57,333	\$8,233	\$3,442	-
72007 EDA Parking	\$228,352	-	-	-	\$2,803	\$2,513	\$542	\$524	-
<b>Total Actual Costs</b>	\$68,684,147	\$9,625	\$3,306	\$2,339	\$980,650	\$933,270	\$133,828	\$13,176	\$455
<b>Roll Forward Amounts</b>	\$14,527,930	(\$1,766)	(\$1,122)	(\$846)	\$11,948	\$422,818	\$115,575	\$2,071	-
<b>Regular Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>One-Time Adjustments</b>	(\$12,423,058)	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	\$70,789,019	\$7,858	\$2,183	\$1,494	\$992,598	\$1,356,088	\$249,402	\$15,247	\$455

**County of Riverside**  
**2 CFR Pt 200 Cost Allocation Plan**

Date Printed: 1/31/2018

**Exhibit A**

**Cost Exhibit (continued)**

Department	Total	14001 Treasurer- Tax Collector	17001 Registrar of Voters	21100-19001 AgencyAdminist ration	21350-19002 HUD-CDBG Home Grants	21550-19003 Workforce Development	40500-19004 Housing Authority (County)	21100-19005 Single Family Revenue Bond	21250-19006 Home Grant Program
1 Building Depreciation	\$24,391,056	\$9,268	\$122,739	\$2,382	-	\$1,890	-	-	-
2 Equipment Depreciation	\$8,788,904	\$38,369	\$154,096	-	-	-	-	-	-
11001 County Executive Office	\$16,113,478	\$10,111	\$8,760	\$3,911	\$1,759	\$9,258	\$9,147	\$301	\$289
13001 Auditor-Controller	\$3,733,778	\$35,702	\$31,815	\$8,132	\$13,092	\$12,476	\$2,646	\$1,489	\$1,668
13002 Audits and Specialized Accounting	\$1,458,284	\$96,003	\$24,387	\$352	\$754	\$1,441	\$18,201	\$27	\$127
13003 Payroll	\$37,436	\$170	\$203	\$63	\$20	\$144	\$222	-	-
15001 County Counsel	\$3,428,833	\$196,077	\$64,783	\$160	\$5,120	\$1,187	\$13,245	\$53	\$1,432
11301 Human Resources	\$726,954	(\$8,433)	(\$3,083)	\$345	\$105	(\$3,130)	\$1,064	-	-
73001 Purchasing	\$1,163,048	\$11,717	\$5,085	\$7,613	\$571	\$3,008	\$2,972	\$98	\$94
72001 EDA FM - Admin	\$306,754	-	-	\$0	\$0	\$0	\$0	-	-
72006 EDA Energy	\$8,307,271	\$82,272	\$19,579	\$15,386	(\$3,497)	\$13,487	-	-	-
72007 EDA Parking	\$228,352	\$2,709	\$361	\$1,357	\$346	-	\$172	-	-
<b>Total Actual Costs</b>	<b>\$68,684,147</b>	<b>\$473,964</b>	<b>\$428,726</b>	<b>\$39,702</b>	<b>\$18,272</b>	<b>\$39,760</b>	<b>\$47,669</b>	<b>\$1,968</b>	<b>\$3,610</b>
<b>Roll Forward Amounts</b>	<b>\$14,527,930</b>	<b>\$95,901</b>	<b>\$218,615</b>	<b>(\$48,893)</b>	<b>\$5,740</b>	<b>(\$20,657)</b>	<b>\$1,550</b>	<b>(\$6,062)</b>	<b>(\$579)</b>
<b>Regular Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>One-Time Adjustments</b>	<b>(\$12,423,058)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Costs</b>	<b>\$70,789,019</b>	<b>\$569,865</b>	<b>\$647,341</b>	<b>(\$9,190)</b>	<b>\$24,011</b>	<b>\$19,103</b>	<b>\$49,219</b>	<b>(\$4,094)</b>	<b>\$3,032</b>

**County of Riverside**  
**2 CFR Pt 200 Cost Allocation Plan**

**Exhibit A**

**Cost Exhibit (continued)**

Department	Total	21200-19007 EDA/County Free Library	21140-19008 EDA/Community Centers	60045-19009 Successor Agency to the RDA	21100-19010 Economic Development	22100-19107 County Airports	22200-19201 Fair And National Date Fest	19301 Edward Dean Museum	20001 Emergency Management
1 Building Depreciation	\$24,391,056	\$65,659	-	-	-	\$17,906	\$147,657	\$119	-
2 Equipment Depreciation	\$8,788,904	-	-	-	-	-	-	-	\$49,718
11001 County Executive Office	\$16,113,478	\$6,117	-	\$10,182	\$2,609	\$2,228	\$2,940	\$276	\$17,268
13001 Auditor-Controller	\$3,733,778	\$14,224	\$47	\$3,020	\$6,355	\$9,392	\$6,211	\$2,870	\$24,200
13002 Audits and Specialized Accounting	\$1,458,284	\$24,232	-	\$106	\$235	\$20,753	\$30,775	\$5,671	\$35,165
13003 Payroll	\$37,436	\$6	-	-	\$31	\$19	\$34	\$5	\$125
15001 County Counsel	\$3,428,833	\$1,209	-	\$10,597	\$1,412	\$5,083	\$239	\$77	\$3,682
11301 Human Resources	\$726,954	(\$2,808)	-	-	\$143	\$1,048	\$1,010	\$19	\$12,255
73001 Purchasing	\$1,163,048	\$1,987	-	\$382	\$847	\$724	\$956	\$90	\$24,393
72001 EDA FM - Admin	\$306,754	-	-	-	-	\$0	\$0	-	-
72006 EDA Energy	\$8,307,271	\$139,415	-	-	-	\$2,289	\$1,287	\$530	-
72007 EDA Parking	\$228,352	\$1,135	-	-	\$2,509	\$809	-	-	\$727
<b>Total Actual Costs</b>	<b>\$68,684,147</b>	<b>\$251,177</b>	<b>\$47</b>	<b>\$24,288</b>	<b>\$14,141</b>	<b>\$60,250</b>	<b>\$191,110</b>	<b>\$9,656</b>	<b>\$167,533</b>
<b>Roll Forward Amounts</b>	<b>\$14,527,930</b>	<b>\$81,832</b>	<b>(\$1,123)</b>	<b>(\$3,658)</b>	<b>(\$14,715)</b>	<b>\$27,665</b>	<b>\$176,204</b>	<b>\$6,175</b>	<b>-</b>
<b>Regular Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>One-Time Adjustments</b>	<b>(\$12,423,058)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Costs</b>	<b>\$70,789,019</b>	<b>\$333,009</b>	<b>(\$1,075)</b>	<b>\$20,629</b>	<b>(\$573)</b>	<b>\$87,914</b>	<b>\$367,314</b>	<b>\$15,830</b>	<b>\$167,533</b>

**County of Riverside**  
**2 CFR Pt 200 Cost Allocation Plan**

**Exhibit A**

**Cost Exhibit (continued)**

Department	Total	22001 District Attorney	22002 District Attorney Forensic	23001 Riv Co Dep of Child Supt Svcs	24001 Public Defender	24013 LOPD Capital Defenders	25001 Sheriff Administration	25002 Sheriff Support	25003 Sheriff Patrol
1 Building Depreciation	\$24,391,056	\$2,512,240	-	\$117,465	\$220,019	-	\$6,181	\$93,879	\$2,371,076
2 Equipment Depreciation	\$8,788,904	\$208,650	-	-	-	-	\$53,871	\$1,755,784	\$2,066,392
11001 County Executive Office	\$16,113,478	\$1,807,948	\$356	\$28,065	\$562,399	-	\$655,565	\$230,124	\$1,839,385
13001 Auditor-Controller	\$3,733,778	\$44,721	\$613	\$14,563	\$14,843	-	\$10,174	\$80,280	\$249,043
13002 Audits and Specialized Accounting	\$1,458,284	\$25,323	\$32	\$19,796	\$8,547	-	\$13,106	\$9,607	\$64,682
13003 Payroll	\$37,436	\$1,259	-	\$463	\$413	-	\$99	\$605	\$3,039
15001 County Counsel	\$3,428,833	\$1,443	-	\$251	\$443	-	\$486,254	-	\$1,456
11301 Human Resources	\$726,954	\$21,622	-	\$65,416	\$8,917	-	\$932	\$61,165	\$9,300
73001 Purchasing	\$1,163,048	\$30,940	\$115	\$12,028	\$10,428	-	\$3,494	\$97,019	\$85,924
72001 EDA FM - Admin	\$306,754	-	-	-	-	-	-	-	-
72006 EDA Energy	\$8,307,271	\$122,522	-	\$45,311	\$34,117	-	\$769	\$208,179	\$46,247
72007 EDA Parking	\$228,352	\$7,607	-	\$3,820	\$946	-	\$430	\$877	\$86
<b>Total Actual Costs</b>	\$68,684,147	\$4,784,275	\$1,116	\$307,177	\$861,071	-	\$1,230,876	\$2,537,520	\$6,736,630
<b>Roll Forward Amounts</b>	\$14,527,930	\$2,065,664	\$108	\$143,400	\$688,857	-	\$376,747	\$324,824	\$2,082,652
<b>Regular Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>One-Time Adjustments</b>	(\$12,423,058)	(\$1,497,025)	-	-	(\$510,155)	-	(\$614,744)	(\$193,112)	(\$1,575,055)
<b>Total Claimable Costs</b>	\$70,789,019	\$5,352,913	\$1,225	\$450,578	\$1,039,773	-	\$992,880	\$2,669,232	\$7,244,226

County of Riverside  
2 CFR Pt 200 Cost Allocation Plan

Exhibit A

Cost Exhibit (continued)

Department	Total	25004 Sheriff Corrections	25005 Sheriff Court Services	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
1 Building Depreciation	\$24,391,056	\$5,468,432	\$5,900	\$3,580	\$192,661	\$109,185	\$26,329	-	-
2 Equipment Depreciation	\$8,788,904	\$742,582	\$146,566	\$4,919	\$152,970	\$76,721	\$1,949	-	-
11001 County Executive Office	\$16,113,478	\$1,645,758	\$25,162	\$710	\$10,715	\$8,199	\$1,523	\$3,605	\$188
13001 Auditor-Controller	\$3,733,778	\$117,448	\$25,164	\$1,984	\$19,462	\$8,759	\$3,439	\$3,340	\$191
13002 Audits and Specialized Accounting	\$1,458,284	\$17,442	\$2,264	\$64	\$2,460	\$5,724	\$3,660	\$325	\$17
13003 Payroll	\$37,436	\$2,548	\$339	\$6	\$111	\$104	\$28	\$51	-
15001 County Counsel	\$3,428,833	\$6,949	-	-	-	-	\$962	-	-
11301 Human Resources	\$726,954	\$8,077	\$1,058	\$18	(\$259)	(\$288)	\$710	\$1,406	-
73001 Purchasing	\$1,163,048	\$53,957	\$8,175	\$230	\$3,481	\$2,663	\$495	\$1,171	\$61
72001 EDA FM - Admin	\$306,754	-	-	-	-	-	-	-	-
72006 EDA Energy	\$8,307,271	\$1,828,355	\$13,504	\$4,482	\$56,807	(\$53,248)	\$22,946	-	-
72007 EDA Parking	\$228,352	\$1,260	-	-	-	\$86	-	-	-
<b>Total Actual Costs</b>	\$68,684,147	\$9,892,808	\$228,133	\$15,994	\$438,408	\$157,905	\$62,042	\$9,898	\$458
<b>Roll Forward Amounts</b>	\$14,527,930	\$2,275,216	\$3,182	\$2,741	(\$210,692)	(\$55,006)	(\$5,357)	(\$594)	(\$451)
<b>Regular Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>One-Time Adjustments</b>	(\$12,423,058)	(\$1,479,811)	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	\$70,789,019	\$10,688,212	\$231,316	\$18,734	\$227,717	\$102,899	\$56,684	\$9,304	\$6

County of Riverside  
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Exhibit A

Cost Exhibit (continued)

Department	Total	22250-25053 Sheriff Cal- Photo	26001 Juvenile Hall	26002 Probation	26004 Court Placement Care	26007 Administration & Support	30300-27001 Cont & Land Aqu-Fire	27002 Fire Protection	27004 Fire Protection- Contract Svc
1 Building Depreciation	\$24,391,056	-	\$937,984	\$162,759	-	\$264,771	-	\$1,226,560	-
2 Equipment Depreciation	\$8,788,904	-	\$37,741	\$174,584	-	\$15,352	-	\$1,808,138	\$18,560
11001 County Executive Office	\$16,113,478	\$68	\$32,758	\$2,812,883	\$15	\$9,086	-	\$211,334	\$66,023
13001 Auditor-Controller	\$3,733,778	\$129	\$56,938	\$70,993	\$751	\$7,844	\$485	\$146,326	\$31,448
13002 Audits and Specialized Accounting	\$1,458,284	\$6	\$8,094	\$16,491	\$1	\$817	-	\$47,324	\$5,942
13003 Payroll	\$37,436	-	\$676	\$962	-	\$142	-	\$355	\$54
15001 County Counsel	\$3,428,833	-	\$22,055	-	-	-	-	\$33,644	-
11301 Human Resources	\$726,954	-	(\$65,311)	\$227,867	-	(\$12,389)	-	(\$70,596)	\$9,026
73001 Purchasing	\$1,163,048	\$22	\$10,643	\$15,269	\$5	\$3,150	-	\$37,774	\$21,450
72001 EDA FM - Admin	\$306,754	-	-	-	-	-	-	-	-
72006 EDA Energy	\$8,307,271	-	\$157,738	\$241,301	-	\$13,741	-	\$145,118	\$7,406
72007 EDA Parking	\$228,352	-	-	-	-	\$723	-	\$1,374	-
<b>Total Actual Costs</b>	\$68,684,147	\$225	\$1,199,315	\$3,723,109	\$773	\$303,236	\$485	\$3,587,351	\$159,910
<b>Roll Forward Amounts</b>	\$14,527,930	(\$237)	(\$274,260)	\$2,894,703	\$48	(\$16,676)	(\$84)	\$208,005	\$50,136
<b>Regular Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>One-Time Adjustments</b>	(\$12,423,058)	-	-	(\$2,741,102)	-	-	-	-	-
<b>Total Claimable Costs</b>	\$70,789,019	(\$11)	\$925,055	\$3,876,709	\$820	\$286,560	\$400	\$3,795,356	\$210,047



**County of Riverside**  
**2 CFR Pt 200 Cost Allocation Plan**

**Exhibit A**

**Cost Exhibit (continued)**

Department	Total	28001 Agricultural Commissioner	51216-28001 Local Agency Formation Comm	20200-31002 TLMA Administrative Services	20200-31003 Consolidated Counter Services	20200-31005 Environmental Programs	20260-31101 Building & Safety	31201 Planning	20000-31301 Transportation
1 Building Depreciation	\$24,391,056	\$11,527	-	\$2,517	\$117	-	\$315	\$423	\$44,961
2 Equipment Depreciation	\$8,788,904	\$13,969	-	-	-	-	-	\$7,291	-
11001 County Executive Office	\$16,113,478	\$13,009	\$609	\$87,363	\$1,976	\$298	\$3,973	\$450,870	\$39,779
13001 Auditor-Controller	\$3,733,778	\$4,463	\$1,097	\$36,367	\$23,849	\$595	\$46,411	\$27,420	\$91,587
13002 Audits and Specialized Accounting	\$1,458,284	\$41,955	\$54	\$10,764	\$177	\$27	\$27,393	\$15,363	\$34,169
13003 Payroll	\$37,436	\$79	\$12	\$94	\$34	\$9	\$56	\$54	\$502
15001 County Counsel	\$3,428,833	\$1,616	\$1,769	\$1,317	\$93	-	\$1,329	\$31,831	\$22,501
11301 Human Resources	\$726,954	(\$1,451)	\$109	\$13,993	\$5,727	\$3,480	\$4,894	\$2,611	\$68,008
73001 Purchasing	\$1,163,048	\$1,572	\$197	\$13,965	\$642	\$97	\$1,290	\$1,776	\$12,924
72001 EDA FM - Admin	\$306,754	-	-	-	-	-	-	-	-
72006 EDA Energy	\$8,307,271	\$32,247	-	\$40,935	\$9,035	-	\$19,026	\$25,456	\$70,357
72007 EDA Parking	\$228,352	\$894	\$86	-	\$150	-	-	\$1,178	\$860
<b>Total Actual Costs</b>	\$68,684,147	\$119,881	\$3,933	\$207,315	\$41,800	\$4,506	\$104,687	\$564,274	\$385,648
<b>Roll Forward Amounts</b>	\$14,527,930	\$10,932	\$830	(\$14,741)	\$8,244	(\$3,208)	\$22,046	\$414,822	(\$118,546)
<b>Regular Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>One-Time Adjustments</b>	(\$12,423,058)	-	-	-	-	-	-	(\$445,444)	-
<b>Total Claimable Costs</b>	\$70,789,019	\$130,813	\$4,764	\$192,573	\$50,045	\$1,297	\$126,733	\$533,651	\$267,102

**County of Riverside**  
**2 CFR Pt 200 Cost Allocation Plan**

**Exhibit A**

**Cost Exhibit (continued)**

Department	Total	20280-31302 Surveyor	31303 Crossing Guard	22400-31304 Supervisory Dist No 4	20000-31305 Transportation Const Projects	20008-31307 Transportation Equipment	22660-31308 TLMA ALUC	31401 Code Enforcement	41001 MH-Public Guardian
1 Building Depreciation	\$24,391,056	\$184	-	-	-	-	-	\$30,561	-
2 Equipment Depreciation	\$8,788,904	-	-	-	-	-	-	\$11,133	-
11001 County Executive Office	\$16,113,478	\$3,322	-	\$228	\$94,052	\$4,367	\$408	\$209,756	\$24,685
13001 Auditor-Controller	\$3,733,778	\$5,196	-	\$359	\$32,089	\$23,116	\$1,912	\$13,688	\$4,113
13002 Audits and Specialized Accounting	\$1,458,284	\$299	-	\$20	\$9,173	\$393	\$36	\$29,328	\$308
13003 Payroll	\$37,436	\$51	-	-	-	\$40	\$11	\$118	\$67
15001 County Counsel	\$3,428,833	\$441	-	-	\$2,438	-	-	\$94,612	\$866,801
11301 Human Resources	\$726,954	\$10,330	-	-	-	\$7,648	\$1,668	\$11,711	(\$2,031)
73001 Purchasing	\$1,163,048	\$1,080	-	\$74	\$30,557	\$1,418	\$132	\$2,960	\$1,113
72001 EDA FM - Admin	\$306,754	-	-	-	-	-	-	-	-
72006 EDA Energy	\$8,307,271	\$12,988	-	-	-	\$9,697	\$996	\$2,723	-
72007 EDA Parking	\$228,352	-	-	-	-	-	\$172	-	-
<b>Total Actual Costs</b>	\$68,684,147	\$33,891	-	\$681	\$168,308	\$46,680	\$5,335	\$406,590	\$895,056
<b>Roll Forward Amounts</b>	\$14,527,930	(\$16,099)	-	(\$253)	(\$18,250)	(\$19,741)	(\$3,081)	\$196,823	\$212,102
<b>Regular Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>One-Time Adjustments</b>	(\$12,423,058)	-	-	-	-	-	-	(\$200,662)	-
<b>Total Claimable Costs</b>	\$70,789,019	\$17,793	-	\$429	\$150,058	\$26,940	\$2,254	\$402,752	\$1,107,158

**County of Riverside**  
**2 CFR Pt 200 Cost Allocation Plan**

**Exhibit A**

**Cost Exhibit (continued)**

Department	Total	41002 RUHS- Behavioral Health Treatment	41003 Detention	41004 MH Administration	41005 Mental Health Substance Abuse	42001 RUHS- Public Health	42002 California Childrens Services	42004 Environmental Health	42006 Animal Control Services
1 Building Depreciation	\$24,391,056	\$805,404	-	-	-	\$183,574	-	\$67,338	\$1,243,419
2 Equipment Depreciation	\$8,788,904	-	-	-	-	\$58,376	-	\$78,032	\$76,731
11001 County Executive Office	\$16,113,478	\$127,533	\$125,685	\$28,004	\$14,206	\$71,565	\$16,659	\$23,306	\$163,546
13001 Auditor-Controller	\$3,733,778	\$121,918	\$6,231	\$18,953	\$13,296	\$117,314	\$9,350	\$24,550	\$42,301
13002 Audits and Specialized Accounting	\$1,458,284	\$15,875	\$1,302	\$7,418	\$1,380	\$27,939	\$1,656	\$23,755	\$68,073
13003 Payroll	\$37,436	\$2,027	\$237	\$465	\$297	\$871	\$255	\$331	\$413
15001 County Counsel	\$3,428,833	\$85	-	\$11,846	\$956	\$667	\$407	\$2,009	\$2,364
11301 Human Resources	\$726,954	(\$88,435)	(\$10,935)	(\$286,247)	(\$13,846)	\$235,334	\$24,813	\$33,157	\$36,854
73001 Purchasing	\$1,163,048	\$41,435	\$4,702	\$10,416	\$4,616	\$16,800	\$5,412	\$6,887	\$11,254
72001 EDA FM - Admin	\$306,754	-	-	-	-	-	-	-	-
72006 EDA Energy	\$8,307,271	\$250,868	-	\$5,825	-	\$96,894	\$5,174	\$30,732	(\$76,653)
72007 EDA Parking	\$228,352	\$23,854	-	\$1,042	-	\$1,626	-	\$1,202	\$907
<b>Total Actual Costs</b>	\$68,684,147	\$1,300,562	\$127,221	(\$202,278)	\$20,904	\$810,958	\$63,727	\$291,298	\$1,569,208
<b>Roll Forward Amounts</b>	\$14,527,930	\$746,247	\$110,622	(\$505,306)	(\$27,675)	\$30,506	\$6,928	\$151,697	\$333,105
<b>Regular Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>One-Time Adjustments</b>	(\$12,423,058)	-	(\$111,222)	-	-	-	-	-	(\$127,065)
<b>Total Claimable Costs</b>	\$70,789,019	\$2,046,810	\$126,621	(\$707,584)	(\$6,772)	\$841,465	\$70,655	\$442,995	\$1,775,249

**County of Riverside**  
**2 CFR Pt 200 Cost Allocation Plan**

**Exhibit A**

**Cost Exhibit (continued)**

Department	Total	21610-42007 RUHS- Ambulatory Care	40060-43001 RUHS - Medical Center	43002 Med Indigent Services Program	43003 Correctional Health Systems	40200-45001 Department of Waste Resources	51001 DPSS Administration	51003 DPSS Categorical Aid	51004 DPSS Other Aid
1 Building Depreciation	\$24,391,056	\$120,966	\$134,926	-	-	-	\$496,926	-	-
2 Equipment Depreciation	\$8,788,904	\$19,318	-	-	\$237,674	-	-	-	-
11001 County Executive Office	\$16,113,478	\$31,220	\$409,083	\$2,072	\$35,050	\$63,211	\$2,640,680	-	-
13001 Auditor-Controller	\$3,733,778	\$50,511	\$595,925	\$42,772	\$11,145	\$69,247	\$179,360	\$16,600	\$3,379
13002 Audits and Specialized Accounting	\$1,458,284	\$2,809	\$43,336	\$186	\$3,154	\$33,045	\$41,842	\$607	-
13003 Payroll	\$37,436	\$552	\$5,771	\$57	\$446	\$323	\$7,538	-	-
15001 County Counsel	\$3,428,833	-	\$182,027	-	-	\$9,033	\$464,447	-	-
11301 Human Resources	\$726,954	\$17,364	(\$35,630)	\$5,601	\$12,902	\$30,568	\$277,660	-	-
73001 Purchasing	\$1,163,048	\$10,840	\$161,146	\$673	\$11,387	\$28,414	\$120,472	-	-
72001 EDA FM - Admin	\$306,754	-	-	-	-	-	-	-	-
72006 EDA Energy	\$8,307,271	\$212,445	\$628,521	-	-	-	\$423,408	-	-
72007 EDA Parking	\$228,352	-	\$391	-	\$723	\$361	\$1,264	-	-
<b>Total Actual Costs</b>	<b>\$68,684,147</b>	<b>\$466,025</b>	<b>\$2,125,496</b>	<b>\$51,362</b>	<b>\$312,481</b>	<b>\$234,202</b>	<b>\$4,653,599</b>	<b>\$17,208</b>	<b>\$3,379</b>
<b>Roll Forward Amounts</b>	<b>\$14,527,930</b>	<b>\$20,895</b>	<b>(\$68,666)</b>	<b>\$5,085</b>	<b>\$228,457</b>	<b>\$37,488</b>	<b>\$2,465,330</b>	<b>\$7,022</b>	<b>(\$383)</b>
<b>Regular Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>One-Time Adjustments</b>	<b>(\$12,423,058)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$2,211,909)</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Costs</b>	<b>\$70,789,019</b>	<b>\$486,919</b>	<b>\$2,056,829</b>	<b>\$56,446</b>	<b>\$540,937</b>	<b>\$271,690</b>	<b>\$4,907,019</b>	<b>\$24,229</b>	<b>\$2,997</b>

County of Riverside  
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Exhibit A

Cost Exhibit (continued)

Department	Total	21300-51006 DPSS - Homeless	21060-52001 Local Initiative Admin DCA	21060-52002 DCA-Local Initiative Program	21060-52003 DCA-Other Programs	21450-53001 Office of Aging- Title III	54001 Veterans Services	53001 Cooperative Extension	47200-72002 EDA-Custodial Services
1 Building Depreciation	\$24,391,056	-	-	\$365	-	-	\$13,164	\$8,807	\$12,310
2 Equipment Depreciation	\$8,788,904	-	-	-	-	-	-	-	-
11001 County Executive Office	\$16,113,478	\$251	\$3,002	\$2,785	\$258	\$12,608	\$2,831	\$756	\$10,765
13001 Auditor-Controller	\$3,733,778	\$972	\$5,489	\$8,888	\$2,227	\$33,375	\$2,005	\$1,711	\$25,889
13002 Audits and Specialized Accounting	\$1,458,284	\$427	\$6,143	\$555	\$23	\$65,985	\$4,207	\$4,529	\$7,942
13003 Payroll	\$37,436	-	\$70	\$63	\$4	\$193	\$30	\$9	\$323
15001 County Counsel	\$3,428,833	-	\$133	\$201	-	\$16,513	\$211	-	\$298
11301 Human Resources	\$726,954	-	(\$3,160)	\$10,278	\$1,024	(\$5,695)	\$4,640	(\$1,037)	\$1,670
73001 Purchasing	\$1,163,048	\$81	\$715	\$905	\$84	\$16,574	\$633	\$188	\$3,497
72001 EDA FM - Admin	\$306,754	-	-	-	-	-	-	-	\$52,996
72006 EDA Energy	\$8,307,271	-	-	\$2,518	-	\$7,108	\$861	\$10,490	\$51,123
72007 EDA Parking	\$228,352	-	\$144	-	-	\$731	-	-	\$3,250
<b>Total Actual Costs</b>	\$68,684,147	\$1,731	\$12,536	\$26,557	\$3,619	\$147,394	\$28,583	\$25,454	\$170,063
<b>Roll Forward Amounts</b>	\$14,527,930	(\$1,908)	(\$13,629)	\$3,753	\$1,552	\$68,272	\$6,953	\$8,693	(\$73,844)
<b>Regular Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>One-Time Adjustments</b>	(\$12,423,058)	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	\$70,789,019	(\$177)	(\$1,093)	\$30,310	\$5,172	\$215,666	\$35,535	\$34,146	\$96,218

**County of Riverside**  
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**Exhibit A**

**Cost Exhibit (continued)**

Department	Total	47210-72003 EDA- Maintenance Services	47220-72004 EDA-Real Estate	72006 EDA- Project Management	30100-72006 EDA-Capital Projects	45600-73003 Printing Services	45700-73004 Supply Services	45300-73005 Fleet Services	45620-73006 Central Mail Services
1 Building Depreciation	\$24,391,056	\$48,419	\$680,655	-	-	-	-	\$478,410	-
2 Equipment Depreciation	\$8,788,904	-	-	\$1,627	-	-	-	-	-
11001 County Executive Office	\$16,113,478	\$21,257	\$52,842	\$5,444	\$174	\$1,198	\$10,938	\$264,837	\$2,285
13001 Auditor-Controller	\$3,733,778	\$107,402	\$52,030	\$18,794	\$24,960	\$5,012	\$8,063	\$40,890	\$4,004
13002 Audits and Specialized Accounting	\$1,458,284	\$9,270	\$11,728	\$52,807	\$15	\$4,989	\$5,866	\$10,490	\$3,274
13003 Payroll	\$37,436	\$286	\$48	\$49	-	\$12	\$20	\$94	\$18
15001 County Counsel	\$3,428,833	\$800	\$32,022	\$882	\$13,406	-	-	-	-
11301 Human Resources	\$726,954	\$1,457	(\$3,520)	\$259	-	\$88	\$2,876	(\$17,044)	\$829
73001 Purchasing	\$1,163,048	\$6,907	\$17,168	\$1,769	\$56	\$390	\$3,554	\$6,190	\$742
72001 EDA FM - Admin	\$306,754	\$145,459	\$51,398	\$56,901	-	-	-	-	-
72006 EDA Energy	\$8,307,271	\$127,045	\$99,889	-	(\$617)	-	-	\$219,594	-
72007 EDA Parking	\$228,352	\$1,083	\$109,661	\$2,574	-	-	-	-	-
<b>Total Actual Costs</b>	\$68,684,147	\$469,385	\$1,103,922	\$141,105	\$37,994	\$11,690	\$31,316	\$1,003,462	\$11,153
<b>Roll Forward Amounts</b>	\$14,527,930	(\$44,058)	(\$652,271)	\$49,782	(\$4,372)	(\$54,895)	(\$1,424)	\$753,553	(\$43,736)
<b>Regular Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>One-Time Adjustments</b>	(\$12,423,058)	-	-	-	-	-	-	(\$250,168)	-
<b>Total Claimable Costs</b>	\$70,789,019	\$425,328	\$451,650	\$190,887	\$33,622	(\$43,205)	\$29,891	\$1,506,846	(\$32,583)

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**Exhibit A**

**Cost Exhibit (continued)**

Department	Total	22300-73007 AB2768 Air Quality	45500-74001 Information Technology	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
1 Building Depreciation	\$24,391,056	-	\$1,119,473	-	-	\$78,414	\$12	-	-
2 Equipment Depreciation	\$8,788,904	-	-	-	-	-	-	-	-
11001 County Executive Office	\$16,113,478	-	\$582,621	\$10,940	-	\$8,820	\$1,282	\$105,300	\$13,080
13001 Auditor-Controller	\$3,733,778	-	\$72,769	\$1,389	-	\$34,789	\$1,659	\$1	\$70,311
13002 Audits and Specialized Accounting	\$1,458,284	-	\$29,517	\$985	-	\$5,690	\$115	\$1	\$5,958
13003 Payroll	\$37,436	-	\$693	-	-	\$59	\$12	-	-
15001 County Counsel	\$3,428,833	-	-	-	-	\$83,060	-	-	\$7,306
11301 Human Resources	\$726,954	-	(\$4,101)	-	-	(\$3,229)	(\$875)	-	(\$4,682)
73001 Purchasing	\$1,163,048	-	\$50,009	\$3,554	-	\$2,866	\$417	\$2	\$5,667
72001 EDA FM - Admin	\$306,754	-	-	-	-	-	-	-	-
72006 EDA Energy	\$8,307,271	-	\$247,547	-	-	\$261,932	\$724	-	-
72007 EDA Parking	\$228,352	-	\$9,659	-	-	\$180	-	-	-
<b>Total Actual Costs</b>	\$68,684,147	-	\$2,108,186	\$16,868	-	\$472,581	\$3,346	\$105,304	\$97,639
<b>Roll Forward Amounts</b>	\$14,527,930	(\$829)	\$1,463,167	-	-	\$213,518	(\$4,118)	(\$21,401)	(\$59,501)
<b>Regular Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>One-Time Adjustments</b>	(\$12,423,058)	-	(\$436,309)	-	-	-	-	-	-
<b>Total Claimable Costs</b>	\$70,789,019	(\$829)	\$3,135,044	\$16,868	-	\$686,100	(\$772)	\$83,902	\$38,138



Fiscal Year 2016/2017 Actual  
For Use In Year 2018/2019

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**Exhibit A**

**Cost Exhibit (continued)**

Department	Total	51220-933201 Riverside County Trans Comm	51470-937001 Van Horn Regional Treatment	25900-938001 RCCFC - Agency	40250-943001 WRMD Operations	16100-947200 Flood Cont Dist Admin	51360-960001 Law Library	900101-915301 Various CSAs	000 Salton Sea Authority
1 Building Depreciation	\$24,391,056	-	-	-	-	-	-	\$6,112	-
2 Equipment Depreciation	\$8,788,904	-	-	-	-	-	-	-	-
11001 County Executive Office	\$16,113,478	-	\$26	\$18,353	\$2,085	\$13,043	\$872	\$7,284	-
13001 Auditor-Controller	\$3,733,778	\$1,195	\$52	\$8,945	\$485	\$96,245	\$1,609	\$36,761	-
13002 Audits and Specialized Accounting	\$1,458,284	-	\$2	\$25,435	\$187	\$39,089	\$79	\$655	-
13003 Payroll	\$37,436	-	-	\$50	\$34	\$405	-	\$55	-
15001 County Counsel	\$3,428,833	-	-	\$2,247	-	\$19,978	-	\$1,640	-
11301 Human Resources	\$726,954	-	-	\$26,661	\$22,034	\$61,736	-	\$3,134	-
73001 Purchasing	\$1,163,048	-	\$8	\$5,963	\$677	\$9,440	\$283	\$2,367	-
72001 EDA FM - Admin	\$306,754	-	-	-	-	-	-	\$0	-
72006 EDA Energy	\$8,307,271	-	-	-	-	-	-	\$8,004	-
72007 EDA Parking	\$228,352	-	-	-	-	-	-	\$2,717	-
<b>Total Actual Costs</b>	<b>\$68,684,147</b>	<b>\$1,195</b>	<b>\$88</b>	<b>\$87,653</b>	<b>\$25,503</b>	<b>\$239,938</b>	<b>\$2,842</b>	<b>\$68,730</b>	<b>-</b>
<b>Roll Forward Amounts</b>	<b>\$14,527,930</b>	<b>\$588</b>	<b>(\$365)</b>	<b>\$59,218</b>	<b>\$25,330</b>	<b>\$41,994</b>	<b>(\$106,252)</b>	<b>(\$44,223)</b>	<b>-</b>
<b>Regular Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>One-Time Adjustments</b>	<b>(\$12,423,058)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Costs</b>	<b>\$70,789,019</b>	<b>\$1,784</b>	<b>(\$277)</b>	<b>\$146,872</b>	<b>\$50,833</b>	<b>\$281,932</b>	<b>(\$103,409)</b>	<b>\$24,508</b>	<b>-</b>

**County of Riverside**  
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**Exhibit A**

**Cost Exhibit (continued)**

<b>Department</b>	<b>Total</b>	<b>00 All Other</b>	<b>2nd Alloc Remains</b>
1 Building Depreciation	\$24,391,056	\$3,877,451	-
2 Equipment Depreciation	\$8,788,904	-	-
11001 County Executive Office	\$16,113,478	\$60,477	\$3
13001 Auditor-Controller	\$3,733,778	\$43,064	\$8
13002 Audits and Specialized Accounting	\$1,458,284	\$104,550	\$7
13003 Payroll	\$37,436	\$630	\$1
15001 County Counsel	\$3,428,833	\$21,848	\$2
11301 Human Resources	\$726,954	(\$38,917)	\$3
73001 Purchasing	\$1,163,048	\$500	\$9
72001 EDA FM - Admin	\$306,754	\$0	-
72006 EDA Energy	\$8,307,271	\$1,734,433	-
72007 EDA Parking	\$228,352	\$18,509	-
<b>Total Actual Costs</b>	\$68,684,147	\$5,822,544	\$33
<b>Roll Forward Amounts</b>	\$14,527,930	(\$2,835,021)	-
<b>Regular Adjustments</b>	-	-	-
<b>One-Time Adjustments</b>	(\$12,423,058)	(\$29,275)	-
<b>Total Claimable Costs</b>	\$70,789,019	\$2,958,249	\$33