



BETTY T. YEE
California State Controller
Division of Accounting and Reporting

NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN

County of Riverside
Riverside, California

Date: July 28, 2015
Filing Ref: RIV16

Pursuant to federal Office of Management and Budget (OMB) 2 CFR Part 225, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2015-16** fiscal year. This approval is subject to the conditions contained in Section III.

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

SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST ALLOCATIONS

The indirect overhead and support service costs listed in **Exhibit A** (attached) are formally approved as actual costs for the **2013-14** fiscal year and as estimated costs for the **2015-16** fiscal year on a "fixed with carry-forward" basis. These costs may be included as part of the costs of the county departments indicated effective **July 1, 2015**, for further allocation to federal grants and contracts performed by the respective county departments.

SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS

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

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

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

SECTION III: CONDITIONS

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

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

C. FIXED AMOUNTS: The fixed amounts contained in Section I of this agreement are based on an estimate of the costs that will be incurred during the period to which the amounts apply. When the actual costs for this period are determined, any differences between the fixed costs used as an estimate and the actual costs will be considered in a subsequent agreement.

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by OMB 2 CFR Part 225, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

E. NOTIFICATION TO STATE AND FEDERAL AGENCIES: Copies of this document will be provided to other state and federal agencies as a means of notifying them of this approval.

F. SPECIAL REMARKS: One-Time adjustment of \$4,806,229 in Exhibit A should not be included when calculating carry forward for FY 2017/18 estimated cost allocation plan. .

SECTION IV: ACCEPTANCE

COUNTY OF RIVERSIDE

BY Original signed by
Paul Angulo
Name
Auditor-Controller
Title
08/06/15
Date

BETTY T. YEE
CALIFORNIA STATE CONTROLLER

BY Original signed by Anita Dagan for
Hitomi Sekine, Bureau Chief
Local Government Policy and Reporting
Division of Accounting and Reporting
08/19/15
Date

Negotiated by Sandeep Singh
Telephone (916) 445-2987

cc: State and Federal Agencies

Attachment

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

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 12/29/2014

Exhibit A

Cost Exhibit

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

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

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 12/29/2014

Exhibit A

Cost Exhibit (Continued)

Department	Total	11021 Interest on Trans & Teeter	11022 Lease- Purchase Long Term	11029 Legislative Admin	11030 Leased Court Facilities	11033 Confidential Court Orders	11034 Teeter Debt Svc	11035 Mitigation Project	11036 Wc-Mshcp	11037 Dev Impact Fee Op Org
Building Use Allowance	\$20,547,823	-	-	-	-	-	-	-	-	-
Equipment Use Allowance	\$9,484,558	-	-	-	-	-	-	-	-	-
11001 County Executive Office	\$3,163,163	\$47	-	\$1,078	-	\$372	\$143	-	\$2,172	\$859
13001 Auditor Controller	\$2,982,875	\$155	\$21	\$874	\$10	\$138	\$192	\$675	\$338	\$2,642
13002 Internal Audit/Specialized Accounting	\$1,219,624	\$1	-	\$20	-	\$7	\$3	-	\$42	\$16
13003 Payroll	\$189,446	-	-	-	-	-	-	-	-	-
15001 County Counsel	\$2,495,213	-	-	\$18,873	-	-	\$615	-	-	-
11301 Human Resources	\$1,631,523	-	-	-	-	-	-	-	-	-
73001 Purchasing	\$1,173,606	-	-	\$1,051	-	\$148	\$9	-	-	\$1,118
72001 EDA FM - Admin	\$143,534	-	-	-	-	-	-	-	-	-
72006 EDA Energy	\$8,127,407	-	-	-	-	-	-	-	-	-
72007 EDA Parking	\$179,621	-	-	-	-	-	-	-	-	-
Total Actual Costs	\$51,338,395	\$203	\$21	\$21,896	\$10	\$665	\$962	\$675	\$2,552	\$4,635
Roll Forward Amounts	\$6,054,240	(\$9)	(\$17)	\$14,858	(\$525,391)	(\$148)	(\$440)	(\$61)	(\$218)	\$635
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	(\$4,806,229)	-	-	-	-	-	-	-	-	-
Total Claimable Cost	\$52,586,406	\$194	\$4	\$36,754	(\$525,381)	\$517	\$522	\$614	\$2,334	\$5,270

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

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 12/29/2014

Exhibit A

Cost Exhibit (Continued)

Department	Total	11098 EO Subfund Operations	11099 Court Facilities	11040 Pension Obligation Bonds	11042 Capital Impr Prog Cap	11043 Court Reporting Transcripts	11044 Grand Jury Admin	11050 National Pollutant Dischg Elim	11051 Tobacco Settlement	11060 Riv Co Low Income Health Program
Building Use Allowance	\$20,547,823	-	-	-	-	-	-	-	-	-
Equipment Use Allowance	\$9,484,558	-	-	-	-	-	\$549	-	-	-
11001 County Executive Office	\$3,163,163	\$822	\$1,145	\$3,841	\$3,898	\$874	\$893	\$622	\$10,393	\$155
13001 Auditor Controller	\$2,982,875	\$635	\$609	\$1,066	\$1,366	\$2,382	\$2,324	\$422	\$1,166	\$164,403
13002 Internal Audit/Specialized Accounting	\$1,219,624	\$15	\$22	\$73	\$74	\$16	\$8	\$12	\$199	\$3
13003 Payroll	\$189,446	\$13	-	-	-	-	\$9	\$20	-	-
15001 County Counsel	\$2,495,213	\$116	-	-	-	-	\$2,072	-	-	-
11301 Human Resources	\$1,631,523	-	-	-	-	-	\$6	\$137	-	-
73001 Purchasing	\$1,173,608	\$312	\$442	-	-	-	\$9	\$28	-	\$11,328
72001 EDA FM - Admin	\$143,534	-	-	-	-	-	-	-	-	-
72006 EDA Energy	\$8,127,407	-	-	-	-	-	-	-	-	-
72007 EDA Parking	\$179,621	-	-	-	-	-	-	-	-	-
Total Actual Costs	\$51,338,395	\$1,913	\$2,218	\$4,980	\$5,338	\$3,272	\$5,870	\$1,241	\$11,758	\$175,889
Roll Forward Amounts	\$6,054,240	\$989	\$923	\$3,913	\$4,856	(\$5,246)	(\$33,470)	(\$4,950)	-	-
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	(\$4,806,229)	-	-	-	-	-	-	-	-	-
Total Claimable Cost	\$52,586,406	\$2,902	\$3,141	\$8,893	\$10,194	(\$1,974)	(\$27,600)	(\$3,709)	\$11,758	\$175,889

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

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 12/29/2014

Exhibit A

Cost Exhibit (Continued)

Department	Total	11099 Indigent Defense	11303 Air Quality Division	11306 Self Administered	11307 Property Insurance	11308 Workers Compensation	11309 Malpractice Insurance	11310 Liability Insurance	11311 Unemployment Insurance	11312 STD Disability Insurance
Building Use Allowance	\$20,547,823	-	-	-	-	-	-	-	-	-
Equipment Use Allowance	\$9,484,558	-	-	-	-	-	-	-	-	-
11001 County Executive Office	\$3,163,163	\$11,511	\$555	\$319	\$4,786	\$4,983	\$1,239	\$6,497	\$156	\$220
13001 Auditor Controller	\$2,982,875	\$2,322	\$1,715	\$268	\$809	\$89,325	\$2,964	\$13,156	\$242	\$242
13002 Internal Audit/Specialized Accounting	\$1,219,624	\$156	\$10	\$6	\$529	\$533	\$461	\$562	\$441	\$442
13003 Payroll	\$189,446	-	\$31	-	\$13	\$459	\$25	\$330	-	-
15001 County Counsel	\$2,495,213	\$2,962	-	-	-	-	-	\$31,803	-	-
11301 Human Resources	\$1,631,523	-	\$222	\$14,483	\$74	\$5,355	\$148	\$1,744	\$13,859	-
73001 Purchasing	\$1,173,608	-	\$26	-	-	\$401	-	\$159	\$5	-
72001 EDA FM - Admin	\$143,534	-	-	-	-	-	-	-	-	-
72006 EDA Energy	\$8,127,407	-	(\$631)	-	-	(\$2,618)	-	(\$1,894)	-	-
72007 EDA Parking	\$179,621	-	\$17,296	-	-	-	-	\$234	-	-
Total Actual Costs	\$51,338,395	\$16,951	\$19,224	\$15,076	\$6,211	\$98,438	\$4,837	\$52,591	\$14,703	\$904
Roll Forward Amounts	\$6,054,240	\$2,145	(\$153,619)	\$999	\$55	(\$4,491)	\$120	\$13,312	\$110	\$147
Regular Adjustments										
One Time Adjustments	(\$4,806,229)									
Total Claimable Cost	\$52,586,406	\$19,096	(\$134,395)	\$16,035	\$6,266	\$93,947	\$4,957	\$65,903	\$14,813	\$1,051

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (Continued)

Department	Total	11313 Safety Loss Control	11314 LTD Insurance ISF	11318 Temporary Assistance	11320 Exclusive Provider	11321 401A Internal Service Fund	11322 Employee Assistance	11325 Local Advantage Blythe Dental	11326 Local Advantage Plus Dental	11329 Occupational Health & Safety
Building Use Allowance	\$20,547,823	-	-	-	-	-	-	-	-	-
Equipment Use Allowance	\$9,484,558	-	-	-	-	-	-	-	-	-
11001 County Executive Office	\$3,163,163	\$1,502	-	\$3,900	\$10,253	\$5	\$901	\$2	\$55	\$3,680
13001 Auditor Controller	\$2,982,879	\$1,089	\$71	\$2,281	\$42,872	\$169	\$1,279	\$172	\$237	\$2,579
13002 Internal Audit/Specialized Accounting	\$1,219,624	\$28	-	\$512	\$196	-	\$17	-	\$1	\$70
13003 Payroll	\$189,446	\$188	-	\$935	\$485	-	\$135	-	-	\$314
15001 County Counsel	\$2,495,213	-	-	-	-	-	-	-	-	-
11301 Human Resources	\$1,631,523	\$1,366	\$6,929	\$5,804	\$19,330	-	\$671	\$65	\$2,274	\$1,696
73001 Purchasing	\$1,173,608	\$95	-	\$501	\$3,302	-	\$97	-	-	\$961
72001 EDA FM - Admin	\$143,534	-	-	-	-	-	-	-	-	-
72006 EDA Energy	\$8,127,407	(\$4,115)	-	(\$6,312)	(\$6,462)	-	\$334	-	-	\$5,027
72007 EDA Parking	\$179,621	-	-	-	-	-	-	-	-	-
Total Actual Costs	\$51,338,399	\$153	\$7,000	\$7,221	\$69,976	\$174	\$3,434	\$239	\$2,567	\$14,327
Roll Forward Amounts	\$6,054,240	(\$10,037)	\$6,888	(\$571)	(\$55,490)	(\$9,698)	(\$80)	\$2	(\$251)	\$2,936
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	(\$4,806,229)	-	-	-	-	-	-	-	-	-
Total Claimable Cost	\$52,586,406	(\$9,884)	\$13,888	\$6,650	\$14,486	(\$9,524)	\$3,354	\$241	\$2,316	\$17,263

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

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 12/29/2014

Exhibit A

Cost Exhibit (Continued)

Department	Total	11501 CFD Assess Dist Admin	12001 Assessor	12002 County Clerk Recorder	12003 Records Mgmt & Archives	12004 Integrated Prop Tax Mgt	14001 Treasurer- Tax Collector	17001 Registrar of Veterans	19001 Economic Development Agency	19002 HUD-CDBG Home Grants
Building Use Allowance	\$20,547,823	-	\$263,345	\$4,328	-	-	\$29,281	-	\$31,461	-
Equipment Use Allowance	\$9,484,558	-	\$180,500	\$280,445	-	-	\$54,081	\$119,430	-	-
11001 County Executive Office	\$3,163,163	\$63,908	\$17,824	\$12,036	\$1,213	\$3,745	\$9,836	\$6,151	\$4,068	\$416
19001 Auditor Controller	\$2,982,875	\$673	\$12,046	\$23,983	\$3,775	\$2,470	\$30,891	\$13,119	\$6,874	\$43,524
13002 Internal Audit/Specialized Accounting	\$1,219,624	\$8	\$9,138	\$230	\$890	\$72	\$48,196	\$76,037	\$1,261	\$1,596
13003 Payroll	\$189,446	\$51	\$1,911	\$1,766	\$197	\$213	\$965	\$217	(\$5,909)	-
15001 County Counsel	\$2,495,213	\$29	\$163,742	\$83,056	-	-	\$138,035	\$62,432	\$2,120	\$748
11301 Human Resources	\$1,631,523	\$279	\$13,511	\$12,833	\$1,038	\$958	\$8,638	\$2,310	\$1,767	-
73001 Purchasing	\$1,173,608	\$29	\$2,075	\$7,081	\$177	\$5,687	\$2,581	\$1,131	\$138	\$1,102
72001 EDA FM - Admin	\$143,534	-	-	-	-	-	-	-	\$2,638	\$388
72006 EDA Energy	\$8,127,407	-	\$290,128	\$26,033	\$6,097	-	\$77,274	\$5,118	\$23,298	-
72007 EDA Parking	\$179,621	-	\$1,831	\$3,273	\$702	\$512	\$3,651	\$468	(\$1,908)	\$702
Total Actual Costs	\$51,338,395	\$64,977	\$956,051	\$455,064	\$14,089	\$13,657	\$403,429	\$286,413	\$65,814	\$48,476
Roll Forward Amounts	\$6,054,240	\$63,024	(\$6,812)	\$33,860	\$4,340	\$1,980	\$49,548	\$46,990	(\$168,142)	\$20,734
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	(\$4,806,229)	-	-	-	-	-	-	-	-	-
Total Claimable Cost	\$52,586,406	\$128,001	\$949,239	\$488,924	\$18,429	\$15,637	\$452,977	\$333,403	(\$103,328)	\$69,210

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

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 12/29/2014

Exhibit A

Cost Exhibit (Continued)

Department	Total	19009 Workforce Development	19004 Housing Authority	19005 Single Family Revenue	19006 Home Grant Program	19007 County Free Library	19008 Economic Development Agency	19009 Successor Agency to RDA old 994001	19010 Economic Development	19107 County Airports
Building Use Allowance	\$20,547,823	-	-	-	-	\$61,183	-	-	-	\$2,651
Equipment Use Allowance	\$9,484,558	-	-	-	-	-	-	-	-	-
11001 County Executive Office	\$3,163,163	\$10,984	\$8,014	\$2,639	\$186	\$4,079	\$154	(\$7,396)	\$2,220	\$1,239
13001 Auditor Controller	\$2,982,875	\$8,317	\$3,025	\$2,770	\$1,640	\$7,838	\$3,184	\$3,192	\$3,496	\$6,664
13002 Internal Audit/Specialized Accounting	\$1,219,624	\$979	\$5,438	\$51	\$3	\$5,881	\$3	\$31	\$43	\$11,157
13003 Payroll	\$189,446	\$1,543	\$1,407	-	-	\$102	-	-	-	\$108
15001 County Counsel	\$2,495,213	\$1,903	\$10,341	\$6,328	\$2,100	\$576	-	\$4,319	\$796	\$2,140
11301 Human Resources	\$1,631,523	\$9,848	\$7,993	-	-	\$565	-	-	-	\$616
73001 Purchasing	\$1,173,608	\$4,119	\$9	\$287	-	\$414	\$201	\$450	\$901	\$154
72001 EDA FM - Admin	\$143,534	\$760	\$1,696	-	-	\$96	-	\$7	\$284	\$21
72006 EDA Energy	\$8,127,407	\$18,281	-	-	-	\$98,203	-	-	-	\$2,929
72007 EDA Parking	\$179,621	\$111	\$111	\$117	-	-	-	-	\$3,595	\$468
Total Actual Costs	\$51,338,395	\$56,845	\$38,034	\$12,172	\$3,929	\$178,937	\$3,542	\$603	\$11,335	\$28,147
Roll Forward Amounts	\$6,054,240	(\$15,206)	\$15,446	\$666	(\$895)	\$74,754	(\$23,615)	(\$73,413)	-	(\$5,085)
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	(\$4,806,229)	-	-	-	-	-	-	-	-	-
Total Claimable Cost	\$52,586,406	\$41,639	\$53,480	\$12,838	\$3,034	\$253,691	(\$20,073)	(\$72,810)	\$11,335	\$23,082

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

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 12/29/2014

Exhibit A

Cost Exhibit (Continued)

Department	Total	19201 Fair & National Data Fest	19301 Edward Dean Museum	21001 Superior Court of CA	22001 District Attorney	22002 DA-Forensics	23001 Child Support Services	24001 Public Defender	24013 LOPD Capital Defenders	25001 Sheriff Administration
Building Use Allowance	\$20,547,823	-	-	\$28,372	\$2,100,749	-	\$1,337	\$24,800	-	\$25,641
Equipment Use Allowance	\$9,484,558	-	-	\$770	\$287,759	-	-	\$27,842	\$1,532	\$577,812
11001 County Executive Office	\$3,163,163	\$2,651	\$223	\$451	\$89,593	\$374	\$25,617	\$27,058	\$1,076	\$52,913
13001 Auditor Controller	\$2,982,875	\$5,110	\$1,983	\$110	\$35,237	\$522	\$12,010	\$10,956	\$1,039	\$11,321
13002 Internal Audit/Specialized Accounting	\$1,219,624	\$44,442	\$4	-	\$14,343	\$7	\$47,750	\$1,591	\$20	\$27,646
13003 Payroll	\$189,446	\$268	\$28	-	\$6,851	-	\$3,134	\$2,130	\$96	\$545
15001 County Counsel	\$2,495,213	\$155	\$65	-	\$18,900	-	\$3,077	\$926	-	\$92,358
11301 Human Resources	\$1,631,523	\$616	\$51	-	\$51,083	-	\$29,440	\$14,961	\$2,640	\$20,709
73001 Purchasing	\$1,173,608	\$232	\$16	-	\$4,661	\$108	\$2,046	\$1,461	\$238	\$1,105
72001 EDA FM - Admin	\$143,534	\$1,097	-	-	-	-	-	-	-	-
72006 EDA Energy	\$8,127,407	\$2,819	\$919	-	\$127,463	-	\$68,794	\$23,625	-	\$777
72007 EDA Parking	\$179,621	-	-	-	\$10,463	-	\$4,246	\$446	-	\$1,225
Total Actual Costs	\$51,338,395	\$57,390	\$3,289	\$29,703	\$2,757,102	\$1,011	\$197,451	\$135,596	\$6,641	\$812,052
Roll Forward Amounts	\$6,054,240	(\$21,295)	(\$5,692)	(\$179,619)	(\$121,735)	(\$287)	\$38,704	(\$73,576)	(\$941)	(\$101,412)
Regular Adjustments										
One Time Adjustments	(\$4,806,229)									
Total Claimable Cost	\$52,586,406	\$36,095	(\$2,403)	(\$149,916)	\$2,635,367	\$724	\$236,155	\$62,020	\$5,700	\$710,640

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

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Exhibit A

Cost Exhibit (Continued)

Department	Total	25002 Sheriff Support	25003 Sheriff Patrol	25004 Sheriff Corrections	25005 Sheriff Court Services	25006 CAC Security	25007 Training Center	25010 Sheriff Coroner	25011 Public Administration	25051 Sheriff Cal-ID
Building Use Allowance	\$20,547,823	\$44,881	\$1,523,477	\$5,116,538	\$15,220	\$5,286	\$230,323	\$106,027	\$26,509	-
Equipment Use Allowance	\$9,484,558	\$1,281,275	\$2,457,773	\$645,258	\$164,586	-	\$123,506	\$16,197	\$2,018	-
11001 County Executive Office	\$3,163,163	\$30,964	\$223,761	\$146,293	\$20,436	\$482	\$9,604	\$6,684	\$1,225	\$3,092
13001 Auditor Controller	\$2,982,875	\$108,140	\$188,067	\$99,965	\$18,221	\$873	\$15,399	\$5,916	\$2,790	\$3,850
13002 Internal Audit/Specialized Accounting	\$1,219,624	\$592	\$13,785	\$2,797	\$391	\$9	\$184	\$58,305	\$29,739	\$59
13003 Payroll	\$189,446	\$3,177	\$16,339	\$14,019	\$1,899	\$28	\$637	\$523	\$144	\$350
15001 County Counsel	\$2,495,213	-	\$156	-	-	-	-	-	\$370	-
11301 Human Resources	\$1,631,523	\$58,755	\$85,681	\$82,940	\$9,239	\$133	\$3,008	\$2,231	\$719	\$1,299
73001 Purchasing	\$1,173,608	\$9,178	\$37,394	\$29,136	\$3,729	\$105	\$7,008	\$3,130	\$432	\$1,951
72001 EDA FM - Admin	\$143,534	-	-	-	-	-	-	-	-	-
72006 EDA Energy	\$8,127,407	\$49,139	\$566,722	\$1,424,217	\$34,649	\$4,163	\$52,707	\$22,658	\$5,292	-
72007 EDA Parking	\$179,621	\$801	\$446	-	-	-	-	\$111	-	-
Total Actual Costs	\$51,338,395	\$1,586,902	\$5,113,601	\$7,561,163	\$268,370	\$11,079	\$442,376	\$221,882	\$69,238	\$10,601
Roll Forward Amounts	\$6,054,240	\$976,706	\$1,890,665	\$1,512,042	\$86,598	\$191	\$144,540	\$83,141	\$22,059	(\$800)
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	(\$4,806,229)	(\$1,042,162)	(\$808,763)	(\$407,555)	-	-	-	-	-	-
Total Claimable Cost	\$52,586,406	\$1,521,446	\$6,195,503	\$8,665,650	\$354,968	\$11,270	\$586,916	\$315,023	\$91,297	\$9,801

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Exhibit A

Cost Exhibit (Continued)

Department	Total	25052 Sheriff Cal - DNA	25053 Sheriff Cal - Photo	26001 Prob Juvenile Hall	26002 Probation	26004 Court Placement Care	26007 Prob: Admin & Support	27001 Cont & Land Aqu-Fire	27002 Fire Protection-Forest	27004 Fire Protection-Contract Svcs
Building Use Allowance	\$20,547,823	-	-	\$1,255,872	\$160,656	-	\$266,474	-	\$21,984	-
Equipment Use Allowance	\$9,484,558	-	-	\$68,540	\$59,471	-	\$28,127	-	\$2,674,335	\$358
11001 County Executive Office	\$3,163,163	\$570	\$119	\$26,298	\$66,520	\$15	\$7,356	\$4	\$116,517	\$57,541
13001 Auditor Controller	\$2,982,875	\$227	\$215	\$55,316	\$34,592	\$766	\$7,985	\$485	\$122,310	\$21,673
13002 Internal Audit/Specialized Accounting	\$1,219,624	\$11	\$2	\$502	\$86,420	-	\$141	-	\$37,758	\$1,100
13003 Payroll	\$189,446	-	-	\$3,235	\$4,115	-	\$785	-	\$1,983	\$201
15001 County Counsel	\$2,495,213	-	-	-	\$36,352	-	\$384	-	\$59,845	-
11301 Human Resources	\$1,631,523	-	-	\$18,246	\$59,013	-	\$6,677	-	\$39,993	\$1,433
73001 Purchasing	\$1,173,608	\$801	\$263	\$42,120	\$5,763	\$27	\$1,507	\$30	\$39,332	\$3,620
72001 EDA FM - Admin	\$143,534	-	-	-	-	-	-	-	-	-
72006 EDA Energy	\$8,127,407	-	-	\$94,647	\$399,219	-	(\$8)	-	\$87,146	(\$4,388)
72007 EDA Parking	\$179,621	-	-	-	-	-	\$234	-	\$1,636	-
Total Actual Costs	\$51,338,395	\$1,609	\$599	\$1,564,776	\$912,121	\$808	\$319,662	\$519	\$3,202,839	\$81,538
Roll Forward Amounts	\$6,064,240	(\$400)	\$49	\$254,397	\$451,286	(\$499)	(\$22,246)	(\$366)	\$193,885	(\$10,226)
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	(\$4,806,229)	-	-	-	-	-	-	-	-	-
Total Claimable Cost	\$52,586,406	\$1,209	\$648	\$1,819,173	\$1,363,407	\$309	\$297,416	\$153	\$3,396,724	\$71,312

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Exhibit A

Cost Exhibit (Continued)

Department	Total	28001 Agricultural Commissioner	29001 LAFCD - Local Agency	31002 Transportation Land Mgmt Agency	31003 Consolidated Counser	31005 Environmental Programs	31101 Building & Safety	31201 Planning	31301 Transportation	31302 Surveyor
Building Use Allowance	\$20,547,823	\$7,425	-	\$16,049	\$4,248	\$491	\$53,450	\$6,459	\$57,311	\$4,068
Equipment Use Allowance	\$9,484,858	\$15,501	-	-	-	-	-	\$5,738	-	-
11001 County Executive Office	\$3,163,163	\$4,037	\$546	\$141,250	\$1,189	\$727	\$3,302	\$3,407	\$34,717	\$3,168
13001 Auditor Controller	\$2,982,875	\$3,065	\$906	\$5,573	\$11,812	\$1,673	\$8,289	\$17,800	\$66,420	\$2,992
13002 Internal Audit/Specialized Accounting	\$1,219,624	\$1,110	\$10	\$91	\$1,348	\$1,340	\$2,350	\$1,391	\$1,990	\$1,387
13003 Payroll	\$189,446	\$468	\$78	\$437	\$175	\$116	\$513	\$230	\$3,668	\$403
15001 County Counsel	\$2,495,213	\$1,348	\$352	\$428	\$18	\$529	\$1,297	\$29,810	\$23,286	\$1,085
11301 Human Resources	\$1,631,523	\$3,328	\$371	\$2,998	\$1,237	\$816	\$6,677	\$1,368	\$22,330	\$2,216
73001 Purchasing	\$1,173,608	\$131	-	\$180	\$81	\$15	\$1,212	\$8,937	\$10,345	\$200
72001 EDA FM - Admin	\$143,534	-	-	-	-	-	-	-	-	-
72006 EDA Energy	\$8,127,407	\$33,963	-	\$60,081	\$6,813	\$1,870	\$30,574	\$5,425	\$43,793	\$13,885
72007 EDA Parking	\$179,621	\$1,305	-	-	-	\$468	-	\$1,269	\$1,781	-
Total Actual Costs	\$51,338,395	\$71,681	\$2,263	\$227,087	\$26,921	\$8,045	\$107,864	\$81,834	\$305,841	\$29,404
Roll Forward Amounts	\$6,054,240	(\$5,810)	(\$2,066)	(\$129,914)	(\$23,402)	(\$798)	\$53,255	(\$584)	\$83,304	\$6,311
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	(\$4,806,229)	-	-	-	-	-	-	-	-	-
Total Claimable Cost	\$52,586,406	\$65,871	\$197	\$97,173	\$3,519	\$7,247	\$160,919	\$81,250	\$388,945	\$35,715

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Exhibit A

Cost Exhibit (Continued)

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

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Exhibit A

Cost Exhibit (Continued)

Department	Total	41005 Mental Health Substance Abuse	42001 Public Health	42002 California Children	43004 Environmental Health	42006 Animal Control Services	42007 Public Health Ambulatory Care	43001 Riv Co Regional Medical Center	43002 Med Indigent Services	43003 Detention Health
Building Use Allowance	\$20,547,823	-	\$90,941	-	\$2,125	\$611,577	\$80,149	\$8,710	-	-
Equipment Use Allowance	\$9,484,558	-	\$255,963	\$4,222	\$44,017	\$61,637	\$26,614	-	-	\$2,038
11001 County Executive Office	\$3,163,163	\$9,345	\$81,907	\$12,416	\$20,745	\$24,426	\$43,331	\$527,521	\$4,967	\$35,473
13001 Auditor Controller	\$2,982,875	\$11,034	\$103,332	\$6,186	\$20,911	\$30,847	\$31,791	\$478,154	\$21,748	\$4,730
13002 Internal Audit/Specialized Accounting	\$1,219,624	\$179	\$7,157	\$620	\$6,991	\$1,029	\$426	\$14,783	\$50	\$321
13003 Payroll	\$189,446	\$1,198	\$5,326	\$1,370	\$1,839	\$1,850	\$2,641	\$40,861	\$533	\$1,192
15001 County Counsel	\$2,495,213	\$7	\$8,114	-	\$1,783	\$190	-	\$8,930	-	-
11301 Human Resources	\$1,631,523	\$8,490	\$74,794	\$9,244	\$15,549	\$16,105	\$18,654	\$296,039	\$2,416	\$11,620
73001 Purchasing	\$1,173,608	\$18,240	\$10,216	\$700	\$3,066	\$16,812	\$8,553	\$390,554	\$3,864	\$2,315
72001 EDA FM - Admin	\$143,534	-	-	-	-	-	-	-	-	-
72006 EDA Energy	\$8,127,407	-	\$137,363	\$4,323	\$42,078	\$85,212	\$39,406	\$544,773	-	-
72007 EDA Parking	\$179,621	-	\$1,636	-	\$1,447	\$1,110	-	\$468	-	\$117
Total Actual Costs	\$51,338,395	\$48,493	\$776,749	\$39,081	\$160,551	\$1,050,795	\$251,565	\$2,310,793	\$33,578	\$57,806
Roll Forward Amounts	\$6,054,240	(\$11,441)	(\$279,424)	(\$12,469)	\$74,218	\$642,164	(\$418,627)	\$821,096	(\$8,109)	\$23,912
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	(\$4,806,229)	-	-	-	-	-	-	-	-	-
Total Claimable Cost	\$52,586,406	\$37,052	\$497,325	\$26,612	\$234,769	\$1,692,959	(\$167,062)	\$3,131,889	\$25,469	\$81,718

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Exhibit A

Cost Exhibit (Continued)

Department	Total	DCA / Local								
		49001 Waste Management	51001 DPSS Admin	51005 DPSS Categorical Aid	51004 DPSS Other Aid	51006 DPSS Homeless	52001 DCA Local Initiative Admin DCA	52002 DCA Local Initiative	52008 DCA Other Programs	53001 Office of Aging
Building Use Allowance	\$20,547,823	-	\$352,519	-	-	-	-	-	-	-
Equipment Use Allowance	\$9,484,558	-	-	-	-	-	-	-	-	-
11001 County Executive Office	\$3,163,163	\$71,489	\$289,128	-	-	\$105	\$1,571	\$1,213	\$352	\$10,974
13001 Auditor Controller	\$2,982,875	\$51,215	(\$44,171)	\$8,684	\$2,596	\$543	\$6,793	\$9,850	\$1,900	\$29,345
13002 Internal Audit/Specialized Accounting	\$1,219,624	\$846	\$27,214	-	-	\$963	\$222	\$2,885	\$199	\$94,382
13003 Payroll	\$189,446	\$2,050	\$35,902	-	-	-	\$355	\$298	\$16	\$1,583
15001 County Counsel	\$2,495,213	\$4,138	\$410,256	-	-	-	\$137	\$293	\$5	\$8,489
11301 Human Resources	\$1,631,523	\$15,777	\$236,496	-	-	-	\$1,175	\$983	-	\$3,566
73001 Purchasing	\$1,173,608	\$27,802	\$10,696	-	\$206	\$58	\$2,790	\$5,599	\$464	\$9,313
72001 EDA FM - Admin	\$143,534	-	-	-	-	-	-	-	-	-
72006 EDA Energy	\$8,127,407	-	\$227,474	-	-	-	-	\$2,014	-	\$3,132
72007 EDA Parking	\$179,621	\$468	\$1,870	-	-	-	\$111	-	-	\$468
Total Actual Costs	\$51,338,395	\$173,785	\$1,547,384	\$8,684	\$2,802	\$1,669	\$13,154	\$17,135	\$2,936	\$161,252
Roll Forward Amounts	\$6,054,240	\$10,709	(\$77,694)	\$1,924	(\$2,902)	(\$49,427)	(\$22,684)	(\$20,736)	(\$4,346)	\$78,995
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	(\$4,806,229)	-	-	-	-	-	-	-	-	-
Total Claimable Cost	\$52,586,406	\$184,494	\$1,469,690	\$10,608	(\$100)	(\$47,758)	(\$9,540)	(\$3,601)	(\$1,410)	\$240,247

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Exhibit A

Cost Exhibit (Continued)

Department	Total	54001 Veterans Services	63001 Cooperative Extension	72002 EDA Custodial Svcs	72008 EDA Maintenance Svcs	72004 EDA Real Estate	72005 EDA Project Management	72008 EDA Capital Projects	73008 Printing Services	73004 Supply Services
Building Use Allowance	\$20,547,823	\$13,164	-	\$10,223	\$73,158	\$1,288,704	\$4,654	-	-	-
Equipment Use Allowance	\$9,484,558	\$874	-	-	-	-	\$641	-	-	-
11001 County Executive Office	\$3,163,163	\$908	\$455	\$8,621	\$15,014	\$48,998	\$5,511	\$266	\$2,372	\$12,154
13001 Auditor Controller	\$2,982,875	\$1,370	\$1,248	\$44,041	\$102,340	\$60,560	\$21,444	\$15,971	\$4,815	\$6,880
13002 Internal Audit/Specialized Accounting	\$1,219,624	\$17	\$19,044	\$1,258	\$1,381	\$8,018	\$4,512	\$5	\$671	\$857
13003 Payroll	\$189,446	\$131	\$42	\$2,232	\$1,936	\$365	\$243	-	\$236	\$150
15001 County Counsel	\$2,495,213	\$909	-	-	\$115	\$28,374	\$1,422	\$14,665	-	-
11301 Human Resources	\$1,631,523	\$644	\$308	\$10,338	\$11,850	\$2,003	\$3,044	-	\$1,232	\$890
73001 Purchasing	\$1,173,608	\$14	\$6	\$1,481	\$7,732	\$4,613	\$3,806	\$6,391	\$3,830	\$13,634
72001 EDA FM - Admin	\$143,534	-	-	\$23,138	\$54,859	\$29,688	\$28,788	-	-	-
72006 EDA Energy	\$8,127,407	\$461	\$499	\$49,730	\$80,909	\$96,220	-	-	-	-
72007 EDA Parking	\$179,621	-	-	\$3,779	\$1,870	\$65,808	\$3,339	-	-	-
Total Actual Costs	\$51,338,395	\$18,492	\$21,602	\$154,841	\$351,164	\$1,633,351	\$77,404	\$37,298	\$13,156	\$34,565
Roll Forward Amounts	\$6,054,240	(\$16,273)	\$9,293	(\$8,768)	(\$166,174)	\$202,739	(\$72,773)	\$2,439	(\$547)	(\$98,711)
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	(\$4,806,229)	-	-	-	-	-	-	-	-	-
Total Claimable Cost	\$52,586,406	\$2,219	\$30,895	\$146,073	\$184,990	\$1,836,090	\$4,631	\$39,737	\$12,609	(\$64,146)

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Exhibit A

Cost Exhibit (Continued)

Department	Total	73005 Fleet Services	73006 Central Mail	73007 AB2786 Air Quality	74001 Information Technology	74005 Business Systems Tech Architect	74006 RCT Communications Solutions	74009 Geographical Info Systems (GIS)	924001 Trial Court Operations	925001 Coral Project
Building Use Allowance	\$20,547,823	\$76,812	-	-	\$36,589	-	\$22,278	-	\$824,190	-
Equipment Use Allowance	\$9,484,558	-	-	-	-	-	-	-	-	-
11001 County Executive Office	\$3,163,163	\$15,877	\$2,631	\$229	\$106,813	-	\$7,190	\$1,355	-	\$113,551
13001 Auditor Controller	\$2,982,875	\$36,990	\$3,424	\$1,632	\$55,597	\$232	\$61,557	\$1,529	-	\$540
13002 Internal Audit/Specialized Accounting	\$1,219,624	\$75,960	\$674	\$4	\$182,165	-	\$2,956	\$26	\$28,132	\$1
13003 Payroll	\$189,446	\$633	\$123	-	\$3,624	-	\$455	\$100	-	-
15001 County Counsel	\$2,495,213	-	-	-	-	\$135	\$36,554	-	-	\$1,376
11301 Human Resources	\$1,631,523	\$3,342	\$616	-	\$26,282	-	\$890	\$616	-	-
73001 Purchasing	\$1,173,608	\$22,562	\$227	\$429	\$13,431	\$8,124	\$5,438	\$34	-	-
72001 EDA FM - Admin	\$143,534	-	-	-	-	-	-	-	-	-
72006 EDA Energy	\$8,127,407	\$204,978	-	-	\$96,921	-	\$141,749	\$2,764	\$753,394	-
72007 EDA Parking	\$179,621	-	-	-	\$8,765	-	\$760	-	-	-
Total Actual Costs	\$51,338,395	\$437,154	\$7,695	\$2,294	\$530,187	\$8,491	\$279,827	\$6,424	\$1,605,716	\$115,468
Roll Forward Amounts	\$6,054,240	\$218,671	(\$4,605)	-	\$131,506	(\$20,976)	\$89,902	(\$5,923)	\$122,783	(\$28,719)
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	(\$4,806,229)	-	-	-	-	-	-	-	-	-
Total Claimable Cost	\$52,586,406	\$655,825	\$3,090	\$2,294	\$661,693	(\$12,485)	\$369,729	\$501	\$1,728,499	\$86,749

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Exhibit A

Cost Exhibit (Continued)

Department	Total	931104 Regional Parks & Open Space	933201 Trans Commission	937001 Van Horn Regional Treat JPA	938001 Children & Family First	943001 WRMD Operations	947200 Flood Cont Dist Admn	960001 Law Library	900101-913301 Various CSAs	All Other
Building Use Allowance	\$20,547,823	-	-	-	-	-	-	-	\$9,295	\$5,028,784
Equipment Use Allowance	\$9,484,558	-	-	-	-	-	-	-	-	-
11001 County Executive Office	\$3,163,163	\$42,188	\$18	\$52	\$15,541	\$2,715	\$8,483	\$1,329	\$7,005	-
13001 Auditor Controller	\$2,982,875	\$55,489	\$624	\$1,350	\$2,802	\$392	\$68,933	\$793	\$36,109	\$53,456
13002 Internal Audit/Specialized Accounting	\$1,219,624	\$11,615	-	\$1	\$5,944	\$52	\$15,607	\$25	\$132	\$1,035
13003 Payroll	\$189,446	\$2,418	-	-	\$291	\$360	\$2,967	(\$6,117)	\$765	(\$2,909)
15001 County Counsel	\$2,495,213	\$7,086	-	-	\$2,727	-	\$19,342	-	\$394	\$3,653
11301 Human Resources	\$1,631,523	\$9,271	-	-	\$1,218	-	\$32,262	-	\$3,853	\$2,874
73001 Purchasing	\$1,173,608	\$5,776	-	\$57	\$28,208	-	\$43,897	-	\$4,124	\$3,156
72001 EDA FM - Admin	\$143,534	-	-	-	-	-	-	-	\$74	-
72006 EDA Energy	\$8,127,407	-	-	-	-	-	-	\$144,642	\$9,773	\$1,346,703
72007 EDA Parking	\$179,621	-	-	-	-	-	-	-	-	\$10,696
Total Actual Costs	\$51,338,395	\$133,843	\$642	\$1,460	\$56,731	\$3,519	\$191,491	\$140,672	\$71,524	\$6,447,448
Roll Forward Amounts	\$6,054,240	\$25,410	(\$2,205)	(\$115,270)	(\$8,089)	(\$467)	(\$2,414)	\$138,603	(\$17,974)	\$1,979,273
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	(\$4,806,229)	-	-	-	-	-	-	-	-	(\$2,547,749)
Total Claimable Cost	\$52,586,406	\$159,253	(\$1,563)	(\$113,810)	\$48,642	\$3,052	\$189,077	\$279,275	\$53,550	\$5,878,972

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

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 12/29/2014

Exhibit A

Cost Exhibit (Continued)

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