

Allocation #1 – HR						
FY13/14 Budget FTE Calculation	# Direct Hours Allocated	FTE's from Admin	FTE's from Budgets	Total HR Allocation Basis	% to Apply to HR Costs	HR Budget Allocated
CDBG	1,248.00	0.60	7.00	7.60	0.93%	1,536.34
CDBG Program	-	-	-	-	0.00%	-
NSP1	-	-	-	-	0.00%	-
NSP3	-	-	-	-	0.00%	-
Home	-	-	-	-	0.00%	-
Aviation	3,889.60	1.87	8.00	9.87	1.21%	1,995.22
RDA Housing Bonds	-	-	-	-	0.00%	-
Low/Mod Housing Fund	-	-	-	-	0.00%	-
Successor Agency RDA	-	-	-	-	0.00%	-
Successor Agency OSB	-	-	-	-	0.00%	-
CSA's	2,288.00	1.10	34.80	35.90	4.40%	7,257.20
WDC	4,108.00	1.98	138.00	139.98	17.15%	28,296.00
Fair	2,787.20	1.34	9.00	10.34	1.27%	2,090.23
Housing Authority	2,028.00	0.98	116.20	117.18	14.36%	23,686.97
Libraries	8,008.00	3.85	3.00	6.85	0.84%	1,384.73
Museum	665.60	0.32	1.60	1.92	0.24%	388.13
ED Funds	-	-	14.00	14.00	1.72%	2,830.11
FM Admin	5,408.00	2.60	454.00	456.60	55.94%	92,301.86
Salton Sea Project	-	-	1.00	1.00	0.12%	202.15
Office on Foreign Trade	624.00	0.30	2.00	2.30	0.28%	464.95
Legislative Interns	15,267.20	7.34	-	7.34	0.00%	-
Executive Management	5,096.00	2.45	-	2.45	0.30%	495.27
Admin, Accounting & Finance	21,257.60	10.22	-	10.22	1.25%	2,065.98
	FY13-14 FTE's	34.94	788.60	823.54		
Less: Legislative Interns		(7.34)	-	(7.34)		
		27.60	788.60	816.20	100.00%	\$ 164,995.14

Information Technology Cost Pool

Attachment C

Economic Development Agency
 Agency Administration
 Interfund Allocations FY13/14

FY 13/14 PC Count - Revised 02/22/13

DIVISION	COUNT	% Allocated (RCIT)	% Allocated (Spruce St Lease)
FM - all	191	53.50%	34.85%
HA	130	36.41%	23.72%
CDBG	10	2.80%	1.82%
Fair	10	2.80%	1.82%
Home	0	0.00%	0.00%
ED FUNDS	28	7.84%	5.11%
RDHouse	0	0.00%	0.00%
NSP	2	0.56%	0.36%
Successor Agency RDA	0	0.00%	0.00%
Library	4	1.13%	0.76%
Museum	1	0.28%	0.18%
Airports	10	2.80%	1.82%
Admin	27	7.56%	4.93%
CSA	48	13.45%	8.76%
WDC	110	30.81%	20.07%
OFT	3	0.84%	0.55%
Salton Sea Project	1	0.28%	0.18%
Legislative Interns	0	0.00%	0.00%
SUB TOTAL	575		
Less Admin count	(27)	-7.56%	-4.93%
Less FM Count	(191)	-53.50%	0.00%
TOTAL to Allocate	357	100.00%	100.00%

This count is to allocate FY 13/14 RCIT deliverables

- Cornet Connectivity
- Email Support
- Security
- Data Center (CAC)
- Telecom techs & co-ordinators

Estimated RCIT Deliverables	1,190,553.00	
IT Leased Space Spruce St WDC	179,159.40	
Total Cost Allocated	1,369,712.40	
	RCIT	Spruce St Lease
Fair	33,335.48	3,260.70
HA	433,480.35	42,496.61
CDBG	33,335.48	3,260.70
Successor Agency RDA	-	-
RDH	-	-
NSP	6,667.10	644.97
Home	-	-
Libraries	13,453.25	1,361.61
Museum	3,333.55	322.49
Airports	33,335.48	3,260.70
CSA	160,129.38	15,694.36
ED Funds	93,339.36	9,155.05
FM - all	-	62,437.05
WDC	366,809.38	35,957.29
OFT	10,000.65	985.38
Salton Sea	3,333.55	322.49
Legis Interns	-	-
	\$ 1,190,553.01	\$ 179,159.40

Monroe Street; Indio IT Space Allocation			
Total Cost of IT Space:			66,707.28
Indio PC			
	Count	% Allocation	\$ Share
Fair			
HA	13	10.83%	7,224.40
CDBG	3	2.50%	1,667.68
SARDA	0	0.00%	-
RDH			
NSP			
Home			
Libraries			
Museum			
Airports			
CSA	0	0.00%	-
ED Funds			
FM - all	17	14.17%	9,452.42
WDC	87	72.50%	48,362.78
OFT			
Salton Sea			
Legis Interns			
	120	100.00%	\$ 66,707.28

TOTAL RCIT & IT SPACE ALLOC	
Fair	36,596
HA	483,201
CDBG	38,264
SARDA	-
RDH	-
NSP	7,312
Home	-
Libraries	14,815
Museum	3,656
Airports	36,596
CSA	175,824
ED Funds	102,494
FM - all	71,889
WDC	451,129
OFT	10,986
Salton Sea	3,656
Legis Interns	-
	\$ 1,436,418

Executive Management Cost Pool

Attachment D

EDA DIVISIONS

		ED	NSP	SA RDA	CSA's	CDBG	HA	WDC	Fair	Aviation	Libraries	Total
EDA Assistant Directors:		Vacant	H. Mersbach	Vacant	S. Holland	S. Holland	H. Mersbach	F. Flournoy	C. Cataldi	C. Cataldi	S. Holland	
		12.00%	12.00%	0.00%	12.00%	12.00%	15.00%	15.00%	5.00%	5.00%	12.00%	100.00%
Exec. Mgmt. Personnel	Cost (1)											
TOTALS		50,169	50,169		50,169	50,169	62,711	62,711	20,904	20,904	50,169	418,072

(1) Executive Management Allocated costs include Salaries & Benefits plus HR Allocation plus and IT Allocation.
 Note: Allocation of Executive Management costs are assuming equal level of Assistant Director responsibility.

Administration and Accounting & Finance

Attachment E

Alloc # 4 - ACCTFIN/Admin

FY 13/14 BUDGET	Payroll Costs from Allocations		Adjusted Salaries	%	TOTAL Adjusted Salaries plus ACCTFIN/ADMIN
	Alloc #1- HR	Alloc #2- EX/MANAGE			
FY 13-14 Budgeted Salaries & Benefits					
Division					
CDBG	84,174.30	50,168.59	135,879.23	8.76%	209,569.39
CDBG Program	-	-	-	0.00%	-
HOME	-	-	-	0.00%	-
AIRPORTS	203,307.63	20,903.58	226,206.44	14.58%	348,882.95
CSA	150,828.69	50,168.59	208,254.48	13.42%	321,195.27
RDA Housing Bonds	-	-	-	0.00%	-
Low/Mod Housing Fund	-	-	-	0.00%	-
Successor Agency RDA	-	-	-	0.00%	-
Successor Agency OSB	-	-	-	0.00%	-
WDC	70,566.26	62,710.74	161,572.99	10.41%	249,197.43
WDC IT (Program Cost)	-	-	-	0.00%	-
NSP	-	50,168.59	50,168.59	3.23%	77,376.07
HA	70,566.26	62,710.74	156,963.96	10.12%	242,088.82
EDFunds	-	2,830.11	2,998.69	3.42%	81,741.00
FAIR	131,526.82	2,090.23	154,520.64	9.96%	238,320.43
MUSEUM	18,318.13	388.13	18,706.26	1.21%	28,851.06
FM Admin	429,114.31	92,301.86	521,416.17	0.00%	521,416.17
LIBRARIES	293,774.63	1,384.73	345,327.94	22.26%	532,606.56
Legislative Interns	97,455.48	-	97,455.48	0.00%	97,455.48
OFT	40,093.07	464.95	40,558.01	2.61%	62,553.48
Salton Sea Project	-	202.15	202.15	0.01%	311.78
ACCTFIN	343,420.76	-	343,420.76	0.00%	-
EXMANAGE	417,576.30	(418,071.57)	-	0.00%	-
IT	-	-	-	0.00%	-
HR	164,995.14	(164,995.14)	-	0.00%	-
ADMIN	495,848.12	2,065.98	497,914.10	0.00%	-

Total EDA Admin FY13-14 Budgeted Salaries & Benefits \$ **3,011,565.90** (0.00) \$ **3,011,565.90**

Less: FM & Special Projects (Legis Interns) & RDA Housing Bonds & CDBG Projects (618,871.65)

Less: ADMIN SUPPORT & ACCTFIN (841,334.86)

Admin Salaries adjusted by \$86,463 for retirement payout **Allocation Basis** \$ **1,551,359.38** **100.00%**

\$ **841,334.86** \$ **3,011,565.90**

HOUSING AUTHORITY OF THE COUNTY OF RIVERSIDE
Fiscal Year 2014-2015 Annual Budget
APPENDIX B

COUNTY-WIDE COST ALLOCATION PLAN (COWCAP) for FY 2012-2013

The COWCAP identifies and distributes the costs of services provided by support/centralized departments (such as ACO, Treasury, EO, etc.) to county departments. This plan is approved by the State Controller's Office.



RIVERSIDE COUNTY
AUDITOR-CONTROLLER

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JOHN CHIANG
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

County of Riverside
Riverside, California

Date: June 28, 2013
Filing Ref: RIV14

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the 2013-14 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 2011-12 fiscal year and as estimated costs for the 2013-14 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, 2013**, 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 | 11. Records Management (ISF) |
| 1. County Executive Office | 12. Fleet Services (ISF) |
| 2. Auditor-Controller | 13. Information Services (ISF) |
| 3. Internal Audits | 14. Printing Services (ISF) |
| 4. Payroll | 15. Supply Services (ISF) |
| 5. County Counsel | 16. Oasis Project (ISF) |
| 6. Human Resources | 17. Risk Management (ISF) |
| 7. Purchasing | 18. Temporary Assistance (ISF) |
| 8. Facility Management - Administration | 19. EDA Facilities Management (ISF) |
| 9. Facility Management - Energy | 20. Flood Control Equipment (ISF) |
| 10. 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 Circular A-87, 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 in Exhibit A should not be included when calculating carry forward for FY 2015/16 estimated cost allocation plan.

SECTION IV: ACCEPTANCE

COUNTY OF RIVERSIDE

JOHN CHIANG
CALIFORNIA STATE CONTROLLER

BY Assistant Auditor
Controller, Franlee
Name
E Z Z T
Title
7/11/2013
Date

BY Anita Degan
for
Linda Yamanaka, Bureau Chief
Local Government Policy and Reporting
Division of Accounting and Reporting
7/12/13
Date

Negotiated by Sandeep Singh
Telephone (916) 322-9437

cc: State and Federal Agencies

Attachment

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Department	Total	10001 Board of Supervisors	10002 Clerk of the Board	11003 Cont & Land Acq-ACO	11004 Pension Obligation	11009 Contribution to Trial Court	11010 Contribution to Other	11011 Contribution to Com	11012 Coral Project	11014 County Contribute to Hfth & MH
Building Use Allowance	\$18,180,959	\$318,598	\$2,547	-	-	-	-	-	-	-
Equipment Use Allowance	\$6,763,508	\$13,311	\$2,872	-	-	-	-	-	-	-
11001 County Executive Office	\$3,232,490	\$22,856	\$536	-	\$1	\$1,479	\$143,634	-	-	-
13001 Auditor Controller	\$3,301,864	\$13,825	\$1,717	\$149	\$5	\$717	\$553	\$5	\$187	-
13002 Internal Audit	\$829,315	-	\$110,142	-	-	-	-	-	-	-
13003 Payroll	(\$132,870)	(\$397)	(\$39)	-	-	-	-	-	-	-
15001 County Counsel	\$3,593,666	\$445,204	\$364	-	-	-	-	-	-	-
11301 Human Resources	\$1,676,454	\$5,538	\$507	-	-	\$1,273	-	-	-	-
73001 Purchasing	\$1,296,278	\$3,894	\$6	-	-	\$670	-	-	-	-
72001 EDA FM - Admin	\$277,888	-	-	-	-	-	-	-	-	-
72006 EDA Energy	\$5,792,102	\$261,203	\$8,497	-	-	-	-	-	-	-
72007 EDA Parking	\$281,399	-	\$969	-	-	-	-	-	-	-
Total Actual Costs	\$45,082,851	\$1,084,032	\$128,138	\$149	\$5	\$894	\$4,139	\$5	\$144,187	\$167
Roll Forward Amounts	(\$9,657,518)	\$209,596	(\$32,270)	\$51	(\$221)	(\$1,287)	(\$40,258)	-	(\$7,427)	(\$496)
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	\$8,044,640	\$32,531	\$241	-	-	-	\$37,900	-	-	-
Total Claimable Cost	\$43,469,973	\$1,326,159	\$96,109	\$200	(\$216)	(\$393)	\$1,780	\$5	\$136,760	(\$329)

RIVERSIDE COUNTY
 AUDITOR-CONTROLLER
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County of Riverside
OMB A-87 Cost Allocation Plan

Cost Exhibit (Continued)

Exhibit A

Department	Total	11033 Confidential Court Orders	11034 Teaser Debt Svc	11038 Mitigation Project	11036 Wic- Mshcp
Building Use Allowance	\$18,160,899				
Equipment Use Allowance	\$6,763,506				
11001 County Executive Office	\$3,232,490				
13001 Auditor Controller	\$3,301,664	\$565	\$534		\$2,267
13002 Internal Audit	\$829,315	\$248	\$472	\$736	\$503
13003 Payroll	(\$132,870)				
15001 County Counsel	\$3,583,666				
11301 Human Resources	\$1,678,454		\$251		
73001 Purchasing	\$1,288,278				
72001 EDA PM - Admin	\$277,888		\$145		
72006 EDA Energy	\$5,792,102				
72007 EDA Permitting	\$281,399				
Total Actual Costs	\$45,062,851	\$813	\$1,402	\$736	\$2,770
Roll Forward Amounts	(\$9,657,518)	(\$1,122)	\$460	(\$614)	(\$327)
Regular Adjustments					
One Time Adjustments	\$8,044,640				
Total Claimable Cost	\$43,449,973	(\$309)	\$1,862	\$222	\$2,443

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (Continued)

Department	Total	11037 Dev Impact Fee Op Org	11038 EO Subfund Operations	11039 Court Facilities	11040 Pension Obligation Bonds	11042 Capital Impr Prog Cap	11043 Court Reporting Transcripts	11050 National Pollutant Dechy Elim	11093 Oasie HRMS Production	11099 Indigent Defense
Building Use Allowance	\$18,180,659	-	-	-	-	-	-	-	-	-
Equipment Use Allowance	\$8,783,608	-	-	-	-	-	-	-	-	-
11001 County Executive Office	\$3,232,480	\$646	\$301	\$877	\$627	\$230	\$1,402	\$830	-	\$10,391
13001 Auditor Controller	\$3,301,864	\$2,519	\$592	\$418	\$440	\$232	\$7,116	\$4,927	-	\$4,415
13002 Internal Audit	\$628,315	-	-	-	-	-	-	-	-	-
13003 Payroll	(\$132,670)	-	(\$1)	-	-	-	-	(\$14)	-	-
15001 County Counsel	\$3,663,686	-	-	-	-	-	-	-	-	-
11301 Human Resources	\$1,678,454	-	-	-	-	-	-	\$203	-	-
73001 Purchasing	\$1,286,278	\$835	\$32	-	-	-	-	\$446	-	-
72001 EDA FM - Admin	\$277,886	-	-	-	-	-	-	-	-	-
72006 EDA Energy	\$5,782,102	-	-	-	-	-	-	-	-	-
72007 EDA Parking	\$281,398	-	-	-	-	-	-	-	-	-
Total Actual Costs	\$45,062,851	\$4,000	\$924	\$1,295	\$1,087	\$492	\$8,518	\$6,191	-	\$14,806
Roll Forward Amounts	(\$9,657,518)	(\$3,211)	(\$508)	(\$20,417)	(\$18,745)	(\$1,168)	\$2,779	\$922	-	(\$39,855)
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	\$8,044,640	\$1,481	-	\$19,712	-	\$60	-	\$2,834	-	-
Total Claimable Cost	\$43,469,973	\$2,270	\$418	\$590	(\$17,678)	(\$626)	\$11,287	\$9,747	-	(\$25,049)

County of Riverside
OMB A-87 Cost Allocation Plan

Cost Exhibit (Continued)

Exhibit A

Department	Total	11300 Air Quality Division	11308 Bell Administrated	11307 Property Insurance	11308 Workers Compensation	11308 Malpractice Insurance	11310 Liability Insurance	11311 Unemployment Insurance	11312 STD Disability Insurance	11313 Safety Loss Control
Building Use Allowance	\$18,100,959	-	-	-	-	-	-	-	-	-
Equipment Use Allowance	\$6,783,508	-	-	-	-	-	-	-	-	-
11001 County Executive Offices	\$3,232,490	\$585	\$317	\$4,875	\$5,887	\$1,427	\$6,434	\$168	\$223	\$1,774
13001 Auditor Controller	\$3,301,664	\$2,198	\$480	\$1,198	\$87,485	\$3,102	\$13,482	\$280	\$432	\$1,795
13002 Internal Audit	\$829,315	-	-	-	-	-	-	-	-	-
13003 Payroll	(\$132,870)	(\$21)	-	(\$7)	(\$283)	(\$15)	(\$190)	-	-	(\$116)
15001 County Counsel	\$3,583,686	-	-	-	-	-	\$17,137	-	-	-
11301 Human Resources	\$1,876,454	\$304	\$13,340	\$102	\$7,782	\$203	\$2,652	\$14,145	\$102	\$1,568
72001 Purchasing	\$1,298,278	\$116	-	-	\$636	-	\$601	-	-	\$178
72001 EDA FM - Admin	\$277,888	-	-	-	-	-	(\$977)	-	-	-
72008 EDA Energy	\$5,792,102	(\$1,570)	-	-	\$1,412	-	-	-	-	\$4,993
72007 EDA Parking	\$281,289	\$171,233	-	-	-	-	\$130	-	-	-
Total Actual Costs	\$45,062,851	\$172,843	\$14,117	\$8,156	\$102,928	\$4,717	\$39,278	\$14,583	\$757	\$10,190
Roll Forward Amounts	(\$9,857,519)	\$42,440	-	(\$4,883)	\$4,197	(\$1,916)	(\$167,179)	\$4,308	(\$578)	(\$3,124)
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	\$8,044,640	\$1,090	-	\$385	\$25,878	\$365	\$11,499	-	-	\$5,959
Total Claimable Cost	\$43,489,973	\$216,373	\$14,117	\$1,838	\$133,004	\$3,166	(\$108,401)	\$18,901	\$181	\$12,835

County of Riverside
OMB A-87 Cost Allocation Plan

Cost Exhibit (Continued)

Exhibit A

Department	Total	11314 LTD Insurance ISF	11318 Temporary Assistance	11320 Exclusive Provider	11321 401A Internal Service Fund	11322 Employee Assistance	11324 United Concordia Preferred	11325 Local Advantage Blythe Dental	11326 Local Advantage Plus Dental	11328 Freedom Dental Plan
Building Use Allowance	\$18,180,859	-	-	-	-	-	-	-	-	-
Equipment Use Allowance	\$6,763,606	-	-	-	-	-	-	-	-	-
11001 County Executive Office	\$3,232,480	-	\$4,688	\$9,927	\$189	\$842	\$2	\$68	-	-
13001 Auditor Controller	\$3,301,664	\$112	\$3,330	\$101,545	\$243	\$1,759	\$59	\$291	\$14	-
13002 Internal Audit	\$829,315	-	-	-	-	-	-	-	-	-
13003 Payroll	(\$132,870)	-	(\$7,604)	(\$233)	-	(\$65)	-	-	-	-
16001 County Counsel	\$3,683,866	-	-	-	-	-	-	-	-	-
11301 Human Resources	\$1,878,454	-	\$3,689	\$20,264	\$9,430	\$660	\$69	\$2,386	-	-
73001 Purchasing	\$1,286,278	-	\$723	\$937	-	\$110	-	-	-	-
72001 EDA FM - Admin	\$277,868	-	-	-	-	-	-	-	-	-
72006 EDA Energy	\$5,782,102	-	\$2,866	(\$8,864)	-	\$208	-	-	-	-
72007 EDA Parking	\$281,389	-	-	-	-	-	-	-	-	-
Total Actual Costs	\$45,082,851	\$112	\$7,792	\$125,466	\$9,872	\$3,514	\$59	\$237	\$2,745	\$14
Roll Forward Amounts	(\$9,657,518)	(\$6,797)	(\$40,274)	(\$10,098)	(\$14,892)	(\$4,188)	(\$11,065)	(\$63)	(\$175)	(\$1,125)
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	\$8,044,840	-	\$12,922	\$24,335	-	\$3,878	-	-	-	-
Total Claimable Cost	\$43,468,973	(\$6,685)	(\$19,560)	\$139,705	(\$5,020)	\$3,205	(\$11,026)	\$164	\$2,570	(\$1,114)

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (Continued)

Department	Total	11329 Occupational Health & Safety	11601 CFD Assess Dnt Admin	12001 Assessor	12002 County Clerk Recorder	12003 Records Mgmt & Archives	12004 Integrated Prop Tax Mgt	14001 Treasurer- Tax Collector	17001 Registrar of Voters	19001 Economic Development Agency
Building Use Allowance	\$18,180,969	-	-	\$271,506	\$10,877	-	-	\$28,354	-	\$134,663
Equipment Use Allowance	\$6,783,608	-	-	\$173,609	\$225,058	-	-	\$52,426	\$126,632	-
11001 County Executive Office	\$3,232,490	\$3,361	\$461	\$19,076	\$12,900	\$1,464	\$2,634	\$12,246	\$12,456	\$9,986
13001 Auditor Controller	\$3,307,864	\$3,142	\$803	\$18,811	\$31,353	\$4,140	\$2,853	\$75,710	\$23,567	\$10,653
13002 Internal Audit	\$828,315	-	-	-	-	-	-	\$6,072	\$18,425	\$37,248
13003 Payroll	(\$132,870)	(\$157)	(\$26)	(\$1,300)	(\$1,267)	(\$114)	(\$73)	(\$765)	(\$386)	(\$783)
15001 County Counsel	\$3,563,666	-	-	\$184,270	\$43,165	-	-	\$92,069	\$37,036	\$4,318
11301 Human Resources	\$1,676,454	\$2,102	\$370	\$13,368	\$14,238	\$1,120	\$720	\$7,713	\$2,691	\$16,173
73001 Purchasing	\$1,286,276	\$868	\$245	\$2,669	\$5,100	\$379	\$5,059	\$3,695	\$773	\$643
72001 EDA FM - Admin	\$277,886	-	-	-	-	-	-	-	-	\$3,066
72006 EDA Energy	\$5,792,102	\$2,045	-	\$275,941	\$77,936	\$2,371	-	\$71,806	\$13,970	\$16,036
72007 EDA Parking	\$281,309	-	-	\$911	\$1,744	\$369	\$284	\$1,415	\$259	\$1,050
Total Actual Costs	\$45,082,861	\$11,391	\$1,953	\$982,863	\$421,204	\$9,748	\$11,877	\$353,881	\$239,423	\$234,956
Ref Forward Amounts	(\$8,567,518)	\$1,538	(\$501)	(\$150,813)	\$62,145	(\$118,347)	(\$9,172)	(\$63,904)	\$18,827	(\$862,852)
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	\$6,044,840	\$1,111	-	\$87,885	\$6,668	\$8,425	\$12,861	\$7,871	\$3,243	\$415,937
Total Claimable Cost	\$43,469,973	\$14,040	\$1,452	\$869,936	\$480,016	(\$101,173)	\$15,396	\$267,848	\$261,593	(\$211,959)

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (Continued)

Department	19002 HUD- CDBG Home Grants	19003 Workforce Development	19004 Housing Authority	19005 Single Family Revenue	19006 Home Grant Program	19007 County Free Library	19008 Economic Development Agency	19009 Successor Agency to RDA old 934001	19107 County Airports							
Total	\$18,180,858	\$6,783,506	\$3,232,490	\$3,301,664	\$829,315	(\$132,870)	\$3,563,666	\$1,878,454	\$1,286,276	\$277,886	\$5,762,102	\$261,399	\$45,062,851	(\$9,657,518)	\$8,044,640	\$43,408,973
Building Use Allowance																
Equipment Use Allowance																
11001 County Executive Office	\$718	\$12,578	\$7,814	\$625	\$8	\$4,452	\$1,281	\$1,281	\$1,721							
13001 Auditor Controller	\$15,044	\$16,086	\$1,899	\$5,816	\$3,864	\$6,638	\$1,939	\$28,762	\$12,624							
13002 Internal Audit																
13003 Payroll	(\$49)	(\$878)	(\$800)			(\$23)			(\$85)							
15001 County Counsel	\$7,936	\$1,203	\$3,687	\$3,771	\$1,132	\$4,428	\$31,869	\$31,869	\$6,334							
11301 Human Resources		\$9,184	\$7,704			\$102			\$560							
73001 Purchasing	\$2,955	\$1,495		\$715		\$1,568	\$37	\$1,217	\$376							
72001 EDA FM - Admin	\$27	\$2,022	\$2,337													
72008 EDA Energy		\$22,450				(\$1,301)		\$5,634	\$9,996							
72007 EDA Parking	\$1,111		\$137	\$779				\$216	\$154							
Total Actual Costs	\$27,742	\$72,051	\$22,588	\$11,508	\$4,824	\$104,183	\$27,157	\$74,016	\$33,212							
Roll Forward Amounts	\$14,507	(\$191,850)	(\$25,271)	\$6,045	\$4,329	\$58,348		(\$5,312)	\$19,013							
Regular Adjustments																
One Time Adjustments	\$923	\$208,043	\$13,621	(\$8,427)		\$1,963		\$44,828	\$1,584							
Total Claimable Cost	\$43,172	\$68,444	\$10,838	\$11,124	\$9,153	\$164,494	\$27,167	\$113,300	\$53,809							

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (Continued)

Department	19201 Fair & National Date Feed	19301 Edward Dean Museum	21001 Superior Court of CA	21008 Grand Jury	23001 District Attorney	23002 DA-Forensics	23001 Child Support Services	24001 Public Defender	24013 LOPD Capital Defenders
Total	\$1,312	\$3,204	\$117,218	\$35,875	\$2,238,825	-	\$1,337	\$42,825	-
Building Use Allowance	-	-	-	-	\$259,561	-	-	\$47,073	\$1,532
Equipment Use Allowance	\$2,772	\$286	\$27,356	-	\$138,158	\$428	\$30,676	\$68,881	\$2,827
11001 County Executive Office	\$6,982	\$3,101	\$43	\$0	\$45,236	\$724	\$21,397	\$17,142	\$2,787
13001 Auditor Controller	-	-	-	-	\$28,176	-	\$14,835	\$2,742	-
13002 Internal Audit	-	-	-	-	(\$5,132)	-	(\$2,378)	(\$1,629)	(\$128)
13003 Payroll	(\$72)	(\$21)	-	-	\$4,771	-	-	\$1,045	-
15001 County Counsel	\$484	\$102	-	\$3,456	\$61,863	-	\$32,395	\$14,928	\$11
11301 Human Resources	\$700	\$140	-	-	\$5,839	\$146	\$2,557	\$2,526	\$754
73001 Purchasing	\$233	\$317	-	-	-	-	-	-	-
72001 EDA FM - Admin	\$593	-	-	-	\$98,637	-	\$55,468	\$23,763	-
72006 EDA Energy	\$63,671	\$1,760	\$64,705	-	\$4,682	-	\$2,460	\$186	-
72007 EDA Parking	-	-	-	-	-	-	-	-	-
Total Actual Costs	\$78,685	\$8,981	\$209,322	\$39,340	\$2,678,637	\$1,288	\$158,747	\$209,172	\$7,682
Roll Forward Amounts	\$107,702	(\$18,182)	(\$830,583)	(\$6,517)	\$189,318	(\$5,852)	(\$181,521)	(\$91,798)	\$7,126
Regular Adjustments	-	-	-	-	-	-	-	-	-
One Time Adjustments	(\$42,223)	\$18,048	\$934,127	\$9,105	(\$181,977)	-	\$178,823	\$18,651	\$229
Total Claimable Cost	\$144,164	\$11,837	\$212,966	\$41,928	\$2,888,958	(\$4,354)	\$147,149	\$130,824	\$14,936

County of Riverside
OMB A-87 Cost Allocation Plan

Cost Exhibit (Continued)

Exhibit A

Department	25001 Sheriff Administration	25002 Sheriff Support	25003 Sheriff Patrol	25004 Sheriff Corrections	25005 Sheriff Court Services	25008 CAC Security	25007 Training Center	25008 RAID	25009 Anti Drug Abuse Grant
Total	\$18,190,958	\$44,876	\$604,251	\$5,025,993	\$14,549	\$5,288	\$228,810	-	-
Building Use Allowance	\$27,154	\$44,876	\$604,251	\$5,025,993	\$14,549	\$5,288	\$228,810	-	-
Equipment Use Allowance	\$539,343	\$239,113	\$1,649,010	\$237,703	\$95,678	-	\$85,028	\$381	\$1,399
11001 County Executive Office	\$56,884	\$31,630	\$228,247	\$138,704	\$20,821	\$478	\$9,685	\$649	\$600
13001 Auditor Controller	\$17,896	\$60,172	\$282,442	\$81,049	\$22,083	\$916	\$19,835	\$1,793	\$2,240
13002 Internal Audit	\$148,058	-	-	-	-	-	-	-	-
13003 Payroll	(\$347)	(\$2,219)	(\$11,813)	(\$9,312)	(\$1,364)	(\$19)	(\$468)	(\$7)	-
15001 County Counsel	\$128,457	\$13,434	\$1,804	\$5,137	-	-	-	-	-
11301 Human Resources	\$16,125	\$28,185	\$104,842	\$92,861	\$12,132	\$128	\$4,463	\$63	-
73001 Purchasing	\$1,371	\$10,496	\$45,852	\$28,866	\$5,281	\$105	\$6,140	\$741	\$1,264
72001 EDA FM - Admin	-	-	-	-	-	-	-	-	-
72008 EDA Energy	(\$18,724)	\$186,313	\$111,288	\$451,819	\$12,630	\$3,984	(\$35,877)	-	-
72007 EDA Parking	\$247	\$216	-	\$1	\$62	-	-	-	-
Total Actual Costs	\$913,484	\$610,186	\$3,213,823	\$6,049,121	\$181,772	\$10,888	\$287,836	\$3,820	\$5,493
Roll Forward Amounts	(\$227,196)	\$2,478	(\$1,052,483)	\$937,151	(\$66,964)	(\$1,723)	\$199,949	(\$100)	\$123
Regular Adjustments	-	-	-	-	-	-	-	-	-
One Time Adjustments	(\$843)	\$18,809	\$203,845	\$635,059	\$23,289	\$227	\$29,619	-	-
Total Claimable Cost	\$685,455	\$631,483	\$2,365,185	\$7,421,331	\$138,057	\$9,392	\$527,404	\$3,520	\$5,616

County of Riverside
OMB A-87 Cost Allocation Plan

Cost Exhibit (Continued)

Exhibit A

Department	Total	21610 Sheriff Coroner	21611 Public Administration	25051 Sheriff Cal - ID	25052 Sheriff Cal - DNA	25053 Sheriff Cal - Photo	26001 Prob Juvenile Hall	26002 Probation	26004 Court Placement Care	26007 Prob: Admit & Support
Building Use Allowance	\$18,160,859	\$108,027	\$26,509	-	-	-	\$1,250,621	\$83,581	-	\$279,575
Equipment Use Allowance	\$6,763,505	\$12,628	\$2,884	-	-	-	\$70,500	\$37,805	-	\$25,411
11001 County Executive Office	\$3,232,490	\$6,473	\$1,189	\$2,916	\$981	\$115	\$29,648	\$61,218	\$2	\$7,280
13001 Auditor Controller	\$3,301,664	\$7,335	\$2,731	\$5,449	\$224	\$200	\$32,011	\$30,856	\$1,209	\$6,917
13002 Internal Audit	\$828,315	-	-	-	-	-	\$3,548	-	-	-
13003 Payroll	(\$132,870)	(\$337)	(\$96)	(\$201)	-	-	(\$2,519)	(\$2,536)	-	(\$479)
15001 County Counsel	\$3,583,696	-	\$951	-	-	-	-	\$10,068	-	\$3,254
11301 Human Resources	\$1,070,454	\$3,138	\$995	\$1,518	-	-	\$30,147	\$48,696	-	\$14,925
73001 Purchasing	\$1,288,278	\$3,203	\$270	\$1,719	\$1,124	\$235	\$10,987	\$3,371	\$96	\$2,487
72001 EDA FM - Admin	\$277,888	-	-	-	-	-	-	-	-	-
72008 EDA Energy	\$5,792,102	(\$8,757)	\$11,746	-	-	-	(\$114,665)	\$187,967	-	\$398
72007 EDA Pending	\$281,399	\$31	-	-	-	-	-	-	-	\$130
Total Actual Costs	\$45,082,851	\$128,741	\$47,179	\$11,401	\$2,009	\$550	\$1,310,378	\$480,635	\$1,307	\$341,908
Retr Forward Amounts	(\$9,657,519)	(\$42,689)	\$7,202	(\$8,070)	\$985	(\$65)	(\$151,806)	(\$138,604)	\$271	\$134,545
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	\$9,044,640	\$20,259	\$3,894	\$9,323	\$2,894	\$485	\$8,338	\$86,713	\$1,578	\$14,995
Total Claimable Cost	\$43,469,973	\$106,411	\$58,276	\$12,654	\$2,894	\$485	\$1,194,909	\$411,044	\$1,578	\$481,448

County of Riverside
OMB A-87 Cost Allocation Plan

Cost Exhibit (Continued)

Exhibit A

Department	Total	27001 Cont & Lmd Aqu-Fire	27002 Fire Protection-Forest	27004 Fire Protection-Contract Svcs	28001 Agricultural Commissioner	29001 LAFCO - Local Agency	31002 Transportation Land Mgmt Agency	31003 Consolidated Courter	31005 Environmental Programs	31101 Building & Safety
Building Use Allowance	\$10,180,959	-	\$27,938	-	\$6,620	-	\$17,058	\$2,553	\$493	\$8,265
Equipment Use Allowance	\$6,763,508	-	\$2,450,959	\$715	\$21,058	-	-	-	-	-
11001 County Executive Office	\$3,232,490	\$24	\$134,755	\$68,217	\$6,101	\$612	\$182,719	\$1,272	\$1,234	\$3,481
13001 Auditor Controller	\$3,301,664	\$775	\$153,006	\$25,474	\$4,942	\$1,636	\$38,524	\$35,882	\$2,188	\$4,757
13002 Internal Audit	\$828,316	-	\$85,676	-	\$3,439	-	\$11,503	-	-	-
13003 Payroll	(\$132,870)	-	(\$1,310)	(\$112)	(\$345)	(\$43)	(\$383)	(\$84)	(\$86)	(\$284)
16001 County Counsel	\$3,583,666	-	\$82,869	-	\$1,950	\$1,585	\$31,672	\$92	\$1,655	\$397
11301 Human Resources	\$1,676,454	-	\$35,877	\$5,138	\$3,508	\$477	\$4,675	\$1,337	\$1,148	\$8,329
73001 Purchasing	\$1,298,278	\$86	\$57,634	\$9,274	\$241	-	\$3,684	\$76	\$91	\$214
72001 EDA FM - Admin	\$277,888	-	-	-	-	-	-	-	-	-
72005 EDA Energy	\$5,792,102	-	\$644	(\$8,942)	\$28,979	-	\$88,519	\$9,185	\$1,844	\$29,230
72007 EDA Parking	\$281,399	-	\$908	-	-	\$62	\$130	-	\$476	-
Total Actual Costs	\$45,062,851	\$985	\$3,008,954	\$81,764	\$77,481	\$4,329	\$357,001	\$50,323	\$8,843	\$54,408
Roll Forward Amounts	(\$9,657,618)	(\$1,727)	(\$1,305,335)	(\$61,958)	(\$57,112)	(\$25,380)	\$67,232	(\$70,231)	(\$37,831)	(\$98,589)
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	\$8,044,640	\$210	\$182,981	-	\$27,624	-	\$4,866	\$2,210	\$823	\$6,006
Total Claimable Cost	\$43,469,973	(\$632)	\$1,686,600	\$39,806	\$48,203	(\$21,031)	\$428,099	(\$17,899)	(\$28,165)	(\$38,154)

County of Riverside
OMB A-87 Cost Allocation Plan
Exhibit A

Cost Exhibit (Continued)

Department	Total	31201 Planning	31301 Transportation	31302 Surveyor	31303 Crossing Guard	31304 Supervisorial Dist No 4	31306 Transit Const Projects	31307 Transportation Equipment	31308 TLMA ALUC	31401 Code Enforcement
Building Use Allowance	\$18,180,959	\$7,550	\$67,380	\$4,082	-	-	-	-	-	\$57,478
Equipment Use Allowance	\$6,783,506	\$5,064	-	-	-	-	-	-	-	\$6,015
11001 County Executive Office	\$3,232,490	\$5,129	\$38,705	\$3,222	\$253	\$413	\$118,244	\$5,107	\$235	\$11,603
13001 Auditor Controller	\$3,301,864	\$8,876	\$61,280	\$4,375	\$754	\$386	\$35,527	\$21,350	\$1,247	\$12,028
13002 Internal Audit	\$828,315	-	-	-	-	-	-	-	-	\$11,712
13003 Payroll	(\$132,870)	(\$259)	(\$2,053)	(\$221)	(\$156)	-	-	(\$164)	(\$16)	(\$783)
16001 County Counsel	\$3,583,666	\$18,080	\$35,569	\$31	-	-	-	-	\$2,857	\$1,139,808
11301 Human Resources	\$1,876,454	\$3,529	\$28,489	\$3,288	\$86	-	-	\$2,477	-	\$10,571
73001 Purchasing	\$1,286,278	\$6,785	\$17,118	\$683	-	\$12	\$144,521	\$12,863	\$875	\$1,282
72001 EDA PM - Admin	\$277,888	-	-	-	-	-	-	-	-	-
72006 EDA Energy	\$5,782,102	\$26,429	(\$15,306)	\$7,633	-	-	-	\$66,061	-	\$48,458
72007 EDA Printing	\$281,399	\$425	\$247	-	-	-	-	-	\$188	-
Total Actual Costs	\$45,082,851	\$62,418	\$221,380	\$23,093	\$847	\$811	\$208,292	\$107,734	\$4,864	\$1,286,173
Roll Forward Amounts	(\$9,657,518)	(\$340,595)	(\$41,805)	(\$32,026)	(\$899)	(\$97)	\$137,864	\$71,973	(\$6,118)	(\$108,337)
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	\$8,044,640	\$5,258	\$18,872	\$547	-	-	-	(\$8,749)	-	-
Tentative Claimable Cost	\$43,469,973	(\$252,916)	\$198,567	(\$8,386)	(\$52)	\$714	\$434,276	\$170,958	(\$1,134)	\$1,217,486

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (Continued)

Department	41001 Mental Health Public Guardian	41002 Mental Health Treatment	41003 Mental Health Detention	41004 Mental Health Administration	41005 Mental Health Substance Abuse	42001 Public Health	42002 California Children	42003 CHA Admin	42004 Environmental Health
Building Use Allowance	\$18,180,859	-	-	-	-	\$195,675	-	-	-
Equipment Use Allowance	\$6,763,506	-	-	-	-	\$179,725	\$5,899	\$111,972	\$37,577
11001 County Executive Office	\$3,232,490	\$78,992	\$12,562	\$47,663	\$11,068	\$99,548	\$16,040	\$35,868	\$22,625
13001 Auditor Controller	\$3,301,664	\$101,398	\$3,656	\$21,898	\$18,232	\$150,266	\$7,778	\$20,863	\$23,893
13002 Internal Audit	\$829,315	\$21,499	-	-	-	\$47,036	-	\$5,751	-
13003 Payroll	(\$132,870)	(\$4,729)	(\$324)	(\$1,319)	(\$824)	(\$4,878)	(\$981)	(\$1,118)	(\$1,231)
15001 County Counsel	\$3,583,688	\$2,920	-	\$122,128	\$1,438	\$6,742	\$93	\$87	\$2,840
11301 Human Resources	\$1,878,464	\$62,552	\$3,259	\$17,508	\$8,514	\$78,220	\$16,083	\$17,988	\$21,247
73001 Purchasing	\$1,296,278	\$98,863	\$887	\$23,789	\$23,508	\$18,576	\$1,418	\$13,099	\$3,302
72001 EDA FM - Admin	\$277,888	-	-	-	-	-	-	-	-
72006 EDA Energy	\$5,782,102	\$128,635	-	\$9,871	-	\$144,132	\$8,219	(\$64,862)	(\$24,519)
72007 EDA Parking	\$281,399	-	-	\$389	-	\$688	-	\$828	\$899
Total Actual Costs	\$45,062,851	\$486,236	\$20,010	\$241,811	\$59,834	\$905,638	\$51,550	\$150,534	\$68,333
Roll Forward Amounts	(\$9,857,518)	(\$234,066)	\$47,877	(\$533,766)	(\$85,671)	(\$448,578)	(\$308,781)	(\$30,887)	(\$182,025)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One Time Adjustments	\$8,044,640	(\$115,633)	-	\$624,766	\$6,234	\$469,485	\$48,773	(\$98,308)	\$98,478
Total Claimable Cost	\$43,469,973	\$420,280	\$20,080	\$232,891	(\$19,503)	\$926,546	(\$208,438)	\$23,229	\$3,764

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (Continued)

Department	Total	42006 Animal Control Services	42007 Public Health Ambulatory Care	43001 Riv Co Regional Medical Center	43002 Med Indigent Services	43003 Detention Health	45001 Waste Management	\$1901 DPSS Admin	\$1603 DPSS Categorical Aid	\$1004 DPSS Other Aid
Building Use Allowance	\$18,190,959	\$270,461	\$618,374	-	-	-	\$880	\$421,633	-	-
Equipment Use Allowance	\$6,763,606	\$61,062	-	-	-	-	-	-	-	-
11001 County Executive Office	\$3,232,490	\$31,144	-	\$370,740	\$11,546	\$19,274	\$73,618	\$294,807	-	\$1,942
13001 Auditor Controller	\$3,301,664	\$25,352	\$227	\$381,498	\$16,655	\$5,546	\$39,643	\$100,469	\$6,780	\$3,627
13002 Internal Audit	\$629,315	\$12,040	-	\$115,969	-	-	-	\$26,751	-	-
13003 Payroll	(\$132,670)	(\$1,033)	-	(\$17,272)	(\$233)	(\$402)	(\$1,387)	(\$23,424)	-	-
15001 County Counsel	\$3,583,666	\$1,199	-	\$6,364	-	-	\$2,286	\$440,105	-	-
11301 Human Resources	\$1,676,464	\$18,156	-	\$299,066	\$3,642	\$8,280	\$20,870	\$256,275	-	-
73001 Purchasing	\$1,298,278	\$2,673	-	\$365,520	\$6,977	\$1,096	\$28,907	\$32,378	-	\$135
72001 EDA FM - Admin	\$277,868	-	-	-	-	-	-	-	-	-
72006 EDA Energy	\$6,792,102	(\$12,863)	\$51,691	(\$32,447)	-	-	-	\$76,896	-	-
72007 EDA Parking	\$281,399	\$520	-	\$269	-	\$130	\$269	\$996	-	-
Total Actual Costs	\$45,082,651	\$408,631	\$670,182	\$1,489,687	\$41,687	\$33,604	\$183,076	\$1,825,078	\$6,780	\$5,704
Roll Forward Amounts	(\$9,657,518)	\$213,569	-	(\$304,177)	(\$16,890)	(\$8,108)	(\$7,869)	(\$1,016,651)	(\$7,021)	(\$2,943)
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	\$6,044,640	\$43,718	-	\$49,229	-	-	\$8,806	\$1,338,017	-	-
Total Claimable Cost	\$43,469,773	\$665,808	\$670,182	\$1,234,749	\$22,797	\$26,786	\$163,963	\$1,946,444	(\$261)	\$2,761

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (Continued)

Department	Total	\$2001 Local Initiative Admin DCA	\$2002 DCA Local Initiative	\$2003 DCA Other Programs	\$3001 Office of Aging	64001 Veterans Services	63001 Cooperative Extension	72002 EDA Custodial Svcs	72003 EDA Maintenance Svcs
Building Use Allowance	\$16,180,859	\$22,841	-	-	-	\$13,164	-	\$12,472	\$84,289
Equipment Use Allowance	\$6,763,606	-	-	-	-	\$874	-	-	-
11001 County Executive Office	\$3,232,490	\$5,534	\$1,768	\$838	\$12,861	\$10,122	\$607	\$11,359	\$18,881
13001 Auditor Controller	\$3,301,684	\$6,932	\$10,206	\$5,488	\$30,807	\$1,831	\$1,831	\$34,842	\$94,818
13002 Internal Audit	\$828,315	\$19,349	-	-	\$12,792	-	-	-	-
13003 Payroll	(\$132,870)	(\$135)	(\$118)	(\$29)	(\$857)	(\$94)	(\$31)	(\$1,458)	(\$1,234)
15001 County Counsel	\$3,583,668	\$81	\$91	\$60	\$3,769	\$63	-	\$63	\$61
11301 Human Resources	\$1,878,464	\$1,709	\$1,071	\$71	\$4,084	\$847	\$357	\$17,141	\$14,900
73001 Purchasing	\$1,286,278	\$2,336	\$21,380	\$854	\$12,656	\$58	\$17	\$2,078	\$6,248
72001 EDA FM - Admin	\$277,866	-	-	-	-	-	-	\$53,913	\$110,867
72008 EDA Energy	\$5,782,102	-	\$3,503	-	\$6,105	\$7,882	\$9,628	\$31,165	\$189,948
72007 EDA Parking	\$281,398	\$62	-	-	\$130	-	-	\$2,053	\$750
Total Actual Costs	\$45,082,851	\$35,848	\$37,871	\$7,282	\$82,257	\$34,765	\$12,308	\$163,809	\$617,338
Roll Forward Amounts	(\$9,657,518)	(\$31,707)	(\$10,179)	(\$21,481)	(\$30,197)	\$5,227	(\$11,831)	-	-
Regular Adjustments	-	-	-	-	-	-	-	-	-
One Time Adjustments	\$8,044,840	\$402	\$5,065	\$17,043	\$21,111	\$8,813	\$18,184	-	-
Total Claimable Cost	\$43,468,973	\$4,543	\$32,737	\$2,844	\$73,171	\$48,605	\$18,682	\$183,608	\$517,338

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (Continued)

Department	Total	72004 EDA Real Estate	72006 EDA Project Management	72008 EDA Capital Projects	72011 FM Facilities Project Group	73003 Printing Services	73004 Supply Services	73006 Fleet Services	73008 Central Mail	74001 Information Technology
Building Use Allowance	\$18,180,859	\$1,220,607	-	-	-	-	\$6,622	\$88,526	\$4,641	\$143,219
Equipment Use Allowance	\$6,763,606	-	\$641	-	-	-	-	-	-	-
11001 County Executive Office	\$3,232,490	\$49,924	\$8,150	\$462	-	\$2,774	\$9,563	\$17,210	\$3,034	\$116,322
13001 Auditor Controller	\$3,301,664	\$74,302	\$37,209	\$19,286	\$5	\$7,014	\$7,681	\$33,388	\$3,363	\$70,806
13002 Internal Audit	\$829,315	-	-	-	-	-	-	-	-	\$7,417
13003 Payroll	(\$132,870)	(\$198)	(\$396)	-	-	(\$140)	(\$87)	(\$382)	(\$68)	(\$1,058)
15001 County Counsel	\$3,583,666	\$19,125	\$1,358	\$5,884	-	-	-	-	-	-
11301 Human Resources	\$1,676,454	\$1,760	\$3,355	-	-	\$1,400	\$1,050	\$3,482	\$772	\$10,893
73001 Purchasing	\$1,298,278	\$5,722	\$2,685	\$9,212	-	\$2,655	\$16,005	\$32,354	\$558	\$14,295
72001 EDA FM - Admin	\$277,888	\$51,563	\$53,500	-	-	-	-	-	-	-
72008 EDA Energy	\$5,782,102	(\$27,113)	-	-	-	-	\$90,482	\$63,905	-	\$33,743
72007 EDA Parking	\$281,399	\$34,830	\$43,675	-	-	-	-	-	-	\$3,044
Total Actual Costs	\$45,082,851	\$1,430,812	\$160,177	\$34,864	\$5	\$13,703	\$133,278	\$216,483	\$12,300	\$398,681
Roll Forward Amounts	(\$9,657,518)	-	\$63,725	(\$104,254)	(\$40,753)	(\$29)	(\$199,970)	(\$476,926)	\$3,726	(\$180,486)
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	\$8,044,640	-	\$46	\$19,147	\$2,727	-	\$126,142	(\$65,687)	-	\$110,486
Total Claimable Cost	\$43,469,973	\$1,430,612	\$213,847	(\$60,253)	(\$38,021)	\$13,674	\$58,448	(\$314,130)	\$16,025	\$328,661

County of Riverside
OMB A-87 Cost Allocation Plan

Cost Exhibit (Continued)

Exhibit A

Department	Total	74009																		
		74006 Oasis Financial and HRMS Production	74006 RCT MIZ Radio Project	74006 Regional Info Systems old GIS	924001 Total Court Operations	931104 Regional Parks & Open Space	933201 Trans Commission	937001 Van Horn Regional Trans JPA	943001 Children & Family First	943001 WRMD Operations										
Building Use Allowance	\$18,190,959		\$22,269	\$1,540	\$818,008			\$85,117												
Equipment Use Allowance	\$6,793,506																			
11001 County Executive Office	\$3,232,490	\$8,190	\$3,789	\$1,903		\$37,783		\$50	\$20,711			\$3,359								
13001 Auditor Controller	\$3,301,664	\$13,149	\$8,323	\$2,127	\$38,519	\$54,655		(\$6,385)	\$1,578	\$658										
13002 Internal Audit	\$629,316																			
13003 Payroll	(\$132,870)	(\$398)	(\$92)	(\$83)		(\$1,146)						(\$172)								
15001 County Counsel	\$3,583,666	\$111	\$1,404	\$27		\$6,166			\$4,110											
11301 Human Resources	\$1,676,454	\$4,086	\$490	\$1,189		\$5,518			\$1,951											
73001 Purchasing	\$1,206,278	\$4,030	\$1,247	\$527		\$5,657			\$36,844											
72001 EDA FM - Admin	\$277,688																			
72006 EDA Energy	\$5,782,102		\$162,096	\$5,137	\$628,408			\$37,948												
72007 EDA Parking	\$281,399	\$259	\$389																	
Total Actual Costs	\$46,082,851	\$28,467	\$188,826	\$12,947	\$1,482,933	\$108,433		\$118,730	\$84,820	\$3,886										
Roll Forward Amounts	(\$9,657,616)	(\$69,017)	\$51,047	(\$15,317)	(\$1,005,972)	\$47,573		\$34,072	\$63,367	(\$1,772)										
Regular Adjustments																				
One Time Adjustments	\$8,044,640	\$7,328	\$63,273	\$378	\$671,870			\$69												
Total Claimable Cost	\$43,469,873	(\$1,224)	\$304,246	(\$2,592)	\$1,148,831	\$156,006		\$150,871	\$118,187	\$2,214										

County of Riverside
OMB A-87 Cost Allocation Plan
Exhibit A

Cost Exhibit (Continued)

Department	Total	947200 Flood Cont Dist Admin	960001 Law Library	900101-916301 Various CSAs	All Other	2nd Alloc Remains
Building Use Allowance	\$18,190,969	-	-	\$509	\$2,481,035	-
Equipment Use Allowance	\$6,763,506	-	-	-	-	-
11001 County Executive Office	\$3,232,490	\$8,862	\$1,341	\$8,546	-	-
12001 Auditor Controller	\$3,301,864	\$78,652	\$728	\$80,514	\$43,706	\$7
13002 Internal Audit	\$629,315	\$6,149	-	-	\$73,985	-
13003 Payroll	(\$132,670)	(\$1,672)	-	(\$316)	(\$246)	-
15001 County Counsel	\$3,583,698	\$16,872	-	\$2,236	\$6,544	\$5
11301 Human Resources	\$1,678,454	\$24,622	-	\$2,674	\$2,550	-
73001 Purchasing	\$1,298,278	\$60,220	-	\$2,356	\$1,161	-
72001 EDA FM - Admin	\$277,868	-	-	-	-	-
72006 EDA Energy	\$5,782,102	-	-	(\$7,021)	\$1,858,413	\$16
72007 EDA Parking	\$281,388	-	-	-	-	-
Total Actual Costs	\$45,062,851	\$193,905	\$2,068	\$89,498	\$4,468,148	\$27
Roll Forward Amounts	(\$9,667,616)	\$102,459	(\$95,233)	\$22,746	(\$81,704)	-
Regular Adjustments	-	-	-	-	-	-
One Time Adjustments	\$8,044,640	-	\$23,708	\$2,477	\$1,408,902	-
Total Claimable Cost	\$43,469,873	\$296,364	(\$69,466)	\$114,720	\$5,783,346	-

HOUSING AUTHORITY OF THE COUNTY OF RIVERSIDE
Fiscal Year 2014-2015 Annual Budget
APPENDIX C

COST ALLOCATIONS OF THE HOUSING AUTHORITY (HACR)

The formulas and methodology adopted by the HACR present sensible accounts of how direct and indirect costs are allocated to different funding sources. Budgetary allocations for each program may change during the fiscal cycle depending on funding availability and changes in expense categories.

The basis of allocation was formed by the following conditions:

1. All allowable costs that can be charged directly to the funding stream are identified in the appropriate budgetary line.
2. Allowable costs that are identified as benefiting more than one program are prorated based on the benefits derived from the activities that the costs are attributed to.
3. All other general costs that cannot be identified to a specific program are allocated using a base that results in the most reasonable and equitable distribution.

Cost methodologies:

1. Compensation for Personnel Services: Supported by timesheets, salaries for all employees are charged directly to the program for which work has been done. If an employee works on two or more programs, his/her total salaries and benefits are allocated between affected programs in the ratio of time worked.
2. Rent: Costs of maintaining the Administrative Building (i.e. utilities and trash; maintenance and repair; custodial; office supplies and general expenses; and materials and services) are captured and shared based on the square footage for the programs whose funding sources allow for rental expenses, which include:
 - a. Section 8 Program
 - b. Public Housing Program
 - c. Central Office Cost Center
 - d. Housing Successor Agency
 - e. Facilities Management
3. Utilities: Other utility costs not related to the Administrative Building are directly charged to the programs that benefit from them, including public housing sites, bond units, and the senior center.
4. Telephone: Communication costs not related to the Administrative Building are charged directly to the particular program where applicable.
5. Maintenance and Repair: Charges for maintenance and repair are charged directly to the program that incurs such cost.
6. Equipment Purchase: Equipment, which includes tangible, nonexpendable property having a useful life of more than one year and an acquisition cost of \$5,000 or more, are charged directly to the program that incurs such cost.
7. Office Supplies: These costs are charged directly to the individual programs that incur the expenses.

8. Consultants, Professional Services, Legal Expenses: These costs are charged directly to the programs that incur the expenses.
9. Audit Costs: These services are allocated based upon the current budgeted expenses of the programs that allow such expenses, which include:
 - a. Central Office Cost Center
 - b. Housing Successor Agency
 - c. Section 8 Program
 - d. Public Housing/Capital Fund Programs
 - e. Bond-Funded and other Affordable Housing Projects
10. Insurance Cost: Premiums are paid directly by the programs based on their proportionate share of premium commensurate with operational exposure and property values as determined by the County of Riverside's Risk Management Department. Claims are charged directly to the program that incurred the loss.
11. Information Technology: Information system expenses are allocated based on the number of workstations assigned to employees for each program that allow such expenses.
12. Management Fees and Bookkeeping Fees: The Department of Housing and Urban Development (HUD) issued formal guidance identifying asset management activities, and granted the right for a Public Housing Authority's Central Office Cost Center to establish and charge administrative work to other programs based on The Financial Management Division's 80th percentile management fees limit. As such, HACR's property management fee cap of \$73.44 for Calendar Year 2013 is based on the Los Angeles Field Office's threshold.

The Section 8 Program's management fee is the higher of either 20% of annual administrative fee or \$12 per unit month cost based on number of vouchers leased.

The maximum bookkeeping fee allowable by HUD is \$7.50 based on the number of leased units.