

REVENUE & EXPENSE SUMMARY

County Of Riverside  
Budget For Year Ending June 30, 2017

Requested Budget  
3/14/16 4:21 PM  
ORG Level - Budget At The Dept Level

Fund 21100  
Dept ID 1900100000  
Program 00000  
Description EDA Administration  
Scenario REQUESTED

REVENUE

Attribute	Attribute Desc	Actual FY 14/15	Budget FY 15/16	Projected FY 15/16	Requested FY 16/17
D	Departmental Revenue	3,571,923	5,022,169	4,354,105	5,252,407
N	Non Dept'l Revenue	2	300	300	-
<b>Grand Total</b>		<b>3,571,925</b>	<b>5,022,469</b>	<b>4,354,405</b>	<b>5,252,407</b>

EXPENSES

Approp	Approp Desc	Actual FY 14/15	Budget FY 15/16	Projected FY 15/16	Requested FY 16/17
1	Salaries and Benefits	2,683,782	4,209,992	3,493,261	4,207,660
2	Services and Supplies	958,880	731,166	901,813	893,420
3	Other Charges	247,181	254,567	201,810	362,127
4	Fixed Assets	8,699	60,000	43,000	1,000
7	Intrafund Transfers	(612,084)	(233,256)	(285,479)	(211,800)
<b>Grand Total</b>		<b>3,286,458</b>	<b>5,022,469</b>	<b>4,354,405</b>	<b>5,252,407</b>

Net County Cost 285,467 - - -

Number of Positions 55  
 Funded 55  
 Filled 28  
 Vacant Funded Positions 15  
 Vacant Unfunded Positions -  
 New Positions Requested 12



# Form 1 Personnel Requirements

Fund: 21100  
 Department: 1900100000  
 Program: 00000  
 Name: EDA Administration  
 Scenario: REQUESTED

Budget for Year Ending June 30  
 Budget Period 2017  
 ORG Level - Budget at the Dept Level

<u>Job Code</u>	<u>Description</u>	<u>Auth'd</u>	<u>Res'd</u>	<u>Funded</u>	<u>Salary</u>	<u>Benefits</u>	<u>Total</u>
13131	SR HUMAN RESOURCES CLERK	2	0	2	\$62,887	\$37,989	\$100,876
13439	HUMAN RESOURCES CLERK	1	0	1	\$43,339	\$22,288	\$65,627
13865	OFFICE ASSISTANT II	5	0	5	\$124,248	\$73,854	\$198,102
13866	OFFICE ASSISTANT III	1	1	2	\$49,324	\$18,941	\$68,265
13871	TEMPORARY ASST	6	-6	0	\$0	\$0	\$0
13924	SECRETARY II	4	0	4	\$219,651	\$96,730	\$316,381
15911	ACCOUNTING ASSISTANT I	0	3	3	\$47,607	\$13,728	\$61,335
15915	ACCOUNTING TECHNICIAN I	2	0	2	\$83,157	\$43,744	\$126,901
15916	ACCOUNTING TECHNICIAN II	5	0	5	\$171,966	\$87,583	\$259,549
74106	ADMIN SVCS ANALYST II	1	0	1	\$53,622	\$25,035	\$78,657
74154	MANAGING DIRECTOR	1	0	1	\$238,707	\$89,497	\$328,204
74183	DEVELOPMENT SPECIALIST I	0	0	0	\$0	\$0	\$0
74184	DEVELOPMENT SPECIALIST II	1	0	1	\$52,438	\$24,712	\$77,150
74185	DEVELOPMENT SPECIALIST III	1	-1	0	\$0	\$0	\$0
74186	SR DEVELOPMENT SPECIALIST	0	1	1	\$91,237	\$35,262	\$126,499
74191	ADMIN SVCS MGR I	2	0	2	\$126,974	\$62,376	\$189,350
74196	DEP DIR OF EDA	2	0	2	\$273,604	\$116,873	\$390,477
74199	ADMIN SVCS SUPV	1	0	1	\$45,445	\$22,623	\$68,068
74213	ADMIN SVCS OFFICER	2	0	2	\$7,640	\$1,686	\$9,326
74231	ASST DIR OF EDA	1	0	1	\$184,564	\$72,259	\$256,823
74234	SR PUBLIC INFO SPECIALIST	1	0	1	\$4,074	\$1,134	\$5,208
74242	ASST COUNTY EXEC OFFCR/HR/EDA	1	0	1	\$276,631	\$99,077	\$375,708
74740	DEPT HR COORDINATOR	0	1	1	\$46,402	\$28,890	\$75,292
77411	ACCOUNTANT I	1	0	1	\$17,755	\$14,425	\$32,180
77412	ACCOUNTANT II	3	1	4	\$138,620	\$65,488	\$204,108
77413	SR ACCOUNTANT	1	2	3	\$75,949	\$31,690	\$107,639
77414	PRINCIPAL ACCOUNTANT	1	1	2	\$9,749	\$2,215	\$11,964

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Budget for Year Ending June 30  
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<u>Job Code</u>	<u>Description</u>	<u>Auth'd</u>	<u>Req'd</u>	<u>Funded</u>	<u>Salary</u>	<u>Benefits</u>	<u>Total</u>
77416	SUPV ACCOUNTANT	2	0	2	\$101,571	\$38,105	\$139,676
77497	FISCAL ANALYST	1	1	2	\$104,966	\$39,532	\$144,498
77499	FISCAL MANAGER	1	1	2	\$108,020	\$48,851	\$156,871
	<i>Grand Total</i>	<i>50</i>	<i>5</i>	<i>55</i>	<i>\$2,760,147</i>	<i>\$1,214,587</i>	<i>\$3,974,734</i>



# Form 2 Request For Fixed Assets

Fund:

Department:

Program

Name:

Scenario:

Budget for Year Ending June 30

Budget Period

ORG Level - Budget at the Dept Level

Attribute 3: Financed Equipment Current FY Requirements

Attribute 4: New Equipment (Cash Purchase) For Current FY Requirements

<u>Attribute</u>	<u>Asset Item</u>	<u>Account</u>	<u>Unit Cost</u>	<u>Req Unit</u>	<u>RV REQ AMT</u>
	Subtotal		\$0	0	\$0
	Grand Total		\$0	0	\$0



# Form 2a Request For Vehicles

Fund:  
Department:  
Program  
Name:  
Scenario:

Budget for Year Ending June 30  
Budget Period  
ORG Level - Budget at the Dept Level

<u>Asset Item</u>	<u>Unit Price</u>	<u># Units</u>	<u>Line AMT</u>
Grand Total	\$0	0	\$0



# Form 3 Department Revenue Estimate

Fund: 21100  
 Department: 1900100000  
 Program: 00000  
 Name: EDA Administration  
 Scenario: REQUESTED

Budget for Year Ending June 30  
 Budget Period 2017  
 ORG Level - Budget at the Dept Level

<u>Account</u>	<u>Acct Desc</u>	<u>Detailed Explanatoin</u>	<u>FY 2014/2015</u> <u>Actual</u>	<u>FY 2015/2016</u> <u>Budaet</u>	<u>FY 2015/2016</u> <u>Projection</u>	<u>FY 2016/2017</u> <u>Requested</u>
740020	Interest-Invested Funds		\$2	\$300	\$300	\$0
771420	Housing Authority		\$469,619	\$362,830	\$225,000	\$634,794
778220	Interfnd -Office Expense		\$865,621	\$945,355	\$917,264	\$794,438
778330	Interfnd -Salary Reimbursmt		\$2,168,096	\$3,703,984	\$3,155,768	\$3,813,175
781360	Other Misc Revenue		\$67,887	\$10,000	\$56,023	\$10,000
781520	Undistributed Revenue		\$700	\$0	\$50	\$0
<b>Grand Total</b>			<b>\$3,571,925</b>	<b>\$5,022,469</b>	<b>\$4,354,405</b>	<b>\$5,252,407</b>



# Form 4 Travel Request

Fund: 21100  
 Department: 1900100000  
 Program: 00000  
 Name: EDA Administration  
 Scenario: REQUESTED

Budget for Year Ending June 30  
 Budget Period 2017  
 ORG Level - Budget at the Dept Level

<u>Amt Requested</u>	<u>Title of Meeting</u>	<u>Location</u>	<u>Staff Classification</u>	<u># Attended</u>	<u># Nites</u>	<u>Estimated Dates</u>	<u>Total Costs</u>	<u>Discount</u>	
	<u>Description of Training</u>								
\$3,290	CA HR CONFERENCE	LONG BEACH, CA	R.SALGADO/SVC MGR	4	0	AUG-16	\$3,290	\$0	
\$3,230	NACO	WASHINGTON DC	R.FIELD/ASSIST CEO	1	6	FEB-17	\$3,230	\$0	
\$2,730	STATE MEETINGS	SACRAMENTO, CA	R.FIELD/ASSIST CEO	4	0	TBD	\$2,730	\$0	
\$1,072	ADVOCACY LEGIS MTG	SACRAMENTO, CA	R.FIELD/ASSIST CEO	1	2	JAN-FEB-17	\$1,072	\$0	
\$1,048	ESRI USER CONFERENCE	SAN DIEGO, CA	R.FIELD/ASSIST CEO	1	5	JULY-16	\$1,048	\$0	
\$317	RIVCO EXEC LEADERSH	RANCHO MIRAGE, CA	R.FIELD/ASSIST CEO	4	2	OCT-16	\$317	\$0	

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Budget for Year Ending June 30  
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<u>Amt Requested</u>	<u>Title of Meeting</u>	<u>Location</u>	<u>Staff Classification</u>	<u># Attended</u>	<u># Nites</u>	<u>Estimated Dates</u>	<u>Total Costs</u>	<u>Discount</u>
	<u>Description of Training</u>							
\$1,040	LCW PUB SEC EMP LAW	PENDING	R.SALGADO/SVC MGR	2	0	FEB-17	\$1,040	\$0

*Grand Total* **\$12,727**





# Form 6 Budget Line Item Detail

Fund: 21100  
 Department: 1900100000  
 Program: 00000  
 Name: EDA Administration  
 Scenario: REQUESTED

Budget for Year Ending June 30  
 Budget Period 2017  
 ORG Level - Budget at the Dept Level

<u>Approp</u>	<u>Account</u>	<u>Acct Desc</u>	<u>Detailed Justification</u>	<u>FY 2014/2015</u> <u>Actual</u>	<u>FY 2015/2016</u> <u>Budget</u>	<u>FY 2015/2016</u> <u>Projection</u>	<u>FY 2016/2017</u> <u>Requested</u>
1		Salaries and Benefits					
510040	Regular Salaries		Utilized department worksheets to calculate	\$1,648,675	\$2,715,237	\$2,228,118	\$2,760,147
510200	Payoff Permanent-Seasonal			\$10,651	\$0	\$0	\$37,940
510320	Temporary Salaries		Utilized department worksheets to calculate	\$118,328	\$76,572	\$111,576	\$26,186
510420	Overtime			\$4,682	\$0	\$0	\$0
510440	Administrative Leave			\$61,323	\$0	\$0	\$0
510520	Bilingual Pay			\$492	\$0	\$0	\$0
510620	Shift Differential			\$46	\$0	\$0	\$0
510700	Holiday Pay			\$532	\$0	\$0	\$0
513000	Retirement-Misc.			\$304,074	\$0	\$216,794	\$0
513020	Retirement-Misc Temp			\$1,178	\$0	\$0	\$0
513120	Social Security			\$157,584	\$79,930	\$169,931	\$69,298
513140	Medicare Tax			\$27,725	\$0	\$0	\$0
515040	Flex Benefit Plan			\$217,637	\$0	\$0	\$0
515100	Life Insurance			\$1,205	\$0	\$0	\$0
515120	Long Term Disability			\$6,312	\$0	\$0	\$0
515160	Optical Insurance			\$937	\$0	\$0	\$0
515200	Retiree Health Ins			\$4,443	\$0	\$0	\$0
515220	Short Term Disability			\$6,461	\$0	\$0	\$0

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<u>Approp</u>	<u>Account</u>	<u>Acct Desc</u>	<u>Detailed Justification</u>	<u>FY 2014/2015</u> <u>Actual</u>	<u>FY 2015/2016</u> <u>Budget</u>	<u>FY 2015/2016</u> <u>Projection</u>	<u>FY 2016/2017</u> <u>Requested</u>
515260	Unemployment Insurance			\$4,444	\$0	\$0	\$0
517000	Workers Comp Insurance	Given by ACO		\$65,000	\$75,347	\$43,952	\$88,303
518010	Def Comp Ben Mgmt & Conf			\$9,477	\$0	\$0	\$0
518020	Flexible Spending Account Fees			\$121	\$0	\$0	\$0
518040	Transportation Admin Fee			\$162	\$0	\$0	\$0
518060	LUINA Pension Plan			\$4,846	\$0	\$0	\$0
518100	Budgeted Benefits	Utilized department worksheet to calculate		\$0	\$1,252,906	\$722,890	\$1,225,786
518120	SEIU Pension Plan			\$11,836	\$0	\$0	\$0
518140	SEIU Training			\$171	\$0	\$0	\$0
518150	LIUNA Health & Safety			\$189	\$0	\$0	\$0
518160	Educational Support Program			\$12,570	\$10,000	\$0	\$0
518180	Other Post Employment Benefits			\$2,681	\$0	\$0	\$0
<b>Approp Total</b>				<b>\$2,683,782</b>	<b>\$4,209,992</b>	<b>\$3,493,261</b>	<b>\$4,207,660</b>
<b>2</b>	<b>Services and Supplies</b>						
520230	Cellular Phone	Verizon Wireless & XSAT Global		\$41,430	\$42,000	\$24,359	\$30,076
520250	Communications Equip-Install			\$220	\$1,500	\$208	\$0
520260	Computer Lines			\$2,248	\$2,000	\$0	\$0
520270	County Delivery Services			\$0	\$1,500	\$0	\$0
520320	Telephone Service	RCIT-Telephone Svcs		\$20,283	\$20,000	\$16,315	\$13,758
520330	Communication Services	RCIT-Deliverables		\$15,517	\$21,151	\$17,147	\$17,147

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<u>Approp</u>	<u>Account</u>	<u>Acct Desc</u>	<u>Detailed Justification</u>	<u>FY 2014/2015</u> <u>Actual</u>	<u>FY 2015/2016</u> <u>Budget</u>	<u>FY 2015/2016</u> <u>Projection</u>	<u>FY 2016/2017</u> <u>Requested</u>
520350	IT Core Services			\$97,643	\$90,717	\$141,249	\$0
520930	Insurance-Liability	Provided by ACO		\$18,155	\$33,362	\$39,639	\$19,933
520945	Insurance-Property	Provided by ACO		\$4,050	\$2,897	\$4,235	\$3,184
521340	Maint-Communications Equipment			\$11,278	\$33,766	\$18,256	\$0
521360	Maint-Computer Equip			\$114,752	\$35,425	\$211,877	\$0
521540	Maint-Office Equipment	Advanced Copy Systems and Konica Minolta		\$27,929	\$40,000	\$16,232	\$23,147
521640	Maint-Software	RCIT-MS License fee		\$175,925	\$42,237	\$38,319	\$36,378
521660	Maint-Telephone			\$0	\$0	\$179	\$0
522310	Maint-Building and Improvement	Custodial and Maintenance Services		\$26,642	\$23,000	\$51,296	\$57,127
523100	Memberships	Government Finance and Greater Riverside		\$10,419	\$5,000	\$5,000	\$1,524
523640	Computer Equip-Non Fixed Asset			\$1,555	\$4,000	\$602	\$0
523680	Office Equip Non Fixed Assets			\$4,737	\$4,000	\$787	\$0
523700	Office Supplies	Supply Svcs		\$28,408	\$29,900	\$29,900	\$32,120
523760	Postage-Mailing	Central Mail, UPS, FedEx, and Postmaster		\$13,073	\$16,500	\$8,018	\$9,100
523800	Printing/Binding			\$53	\$400	\$283	\$500
523820	Subscriptions	Annual/Monthly Subscriptions		\$1,043	\$750	\$556	\$500
525080	Temp Assist Pool Svcs	HRMS, TAP, and LiveScan		\$15,805	\$15,000	\$10,868	\$11,000
525300	OASIS Processing-Financials			\$1,556	\$8,000	\$2,836	\$0
525310	OASIS Processing-HRMS			\$6,886	\$20,000	\$12,337	\$0
525330	RMAP Services	StoreRetrieve (Records Management Services)		\$8,074	\$16,100	\$11,669	\$12,000

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<u>Approp Account Acct Desc</u>	<u>Detailed Justification</u>	<u>FY 2014/2015 Actual</u>	<u>FY 2015/2016 Budget</u>	<u>FY 2015/2016 Projection</u>	<u>FY 2016/2017 Requested</u>
525340 Temporary Help Services	Physicals & other employment expenses	\$10,133	\$4,600	\$9,927	\$10,000
525440 Professional Services	Security Svcs & Data Builders	\$4,651	\$26,000	\$26,000	\$15,000
525500 Salary/Benefit Reimbursement		\$36,400	\$9,750	\$0	\$5,000
525840 RCIT Device Access	RCIT-Deliverables	\$0	\$0	\$0	\$300,632
525860 RCIT Device Support	RCIT-Deliverables	\$0	\$0	\$0	\$36,145
525870 RCIT Physical Server Support	RCIT-Deliverables	\$0	\$0	\$0	\$37,225
525890 RCIT LaserFiche	RCIT-Deliverables	\$0	\$0	\$0	\$1,519
525900 RCIT MS Dynamics	RCIT-Deliverables	\$0	\$0	\$0	\$43,224
526420 Advertising		\$1,140	\$3,000	\$0	\$3,000
526700 Rent-Lease Bldgs	Riverside Center	\$86,352	\$86,000	\$133,211	\$90,955
527780 Special Program Expense		\$117,668	\$10,000	\$1,858	\$10,000
527840 Training-Education/Tuition	Training and tuition reimbursement	\$8,344	\$7,000	\$4,130	\$3,000
528140 Conference/Registration Fees	Based on Travel Auth in FY16-17	\$150	\$2,000	\$2,000	\$4,715
528900 Air Transportation	Based on Travel Auth in FY16-17	\$3,904	\$3,000	\$3,653	\$2,358
528920 Car Pool Expense	Carpool and 91 Express Lanes	\$30,595	\$56,511	\$46,007	\$50,000
528960 Lodging	Based on Travel Auth in FY16-17	\$3,833	\$5,000	\$3,073	\$2,446
528980 Meals	Based on Travel Auth in FY16-17	\$108	\$300	\$987	\$1,983
529000 Miscellaneous Travel Expense	Based on Travel Auth in FY16-17	\$198	\$500	\$500	\$1,724
529040 Private Mileage Reimbursement	Based on Current Expenses	\$7,723	\$8,300	\$8,300	\$7,000
<b>Approp Total</b>		<b>\$958,880</b>	<b>\$731,166</b>	<b>\$901,813</b>	<b>\$893,420</b>

**3 Other Charges**

Fund: 21100  
 Department: 1900100000  
 Program: 00000  
 Name: EDA Administration  
 Scenario: REQUESTED

Budget for Year Ending June 30  
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<u>Approp Account Acct Desc</u>	<u>Detailed Justification</u>	<u>FY 2014/2015</u> <u>Actual</u>	<u>FY 2015/2016</u> <u>Budget</u>	<u>FY 2015/2016</u> <u>Projection</u>	<u>FY 2016/2017</u> <u>Requested</u>
536760 Interfnd Exp-Audit & Acctg Fee	Payroll Transaction Fees	\$3,594	\$3,815	\$3,345	\$3,345
536840 Interfnd Exp-Co Support Svc	COWCAP	(\$170,144)	(\$103,328)	(\$103,328)	\$61,168
536920 Interfnd Exp-Gen Office Exp	IF with FM&WDC	\$1,348	\$3,500	\$3,500	\$3,500
537000 Interfnd Exp-Leases	Indio EDA Lease	\$142,874	\$143,278	\$147,457	\$151,258
537020 Interfnd Exp-Legal Services	County Counsel-Legal Fees	\$13,420	\$22,000	\$22,000	\$15,000
537040 Interfnd Exp-Maintenance	Parking validation books	\$1,000	\$2,000	\$2,000	\$1,200
537080 Interfnd Exp-Miscellaneous	Parking	\$4,954	\$20,000	\$2,614	\$3,000
537090 Interfnd Exp-Personnel Svcs	HR Rate	\$110,327	\$21,802	\$18,876	\$23,556
537120 Interfnd Exp-Prof & Spec Svcs		\$673	\$0	\$0	\$0
537180 Interfnd Exp-Salary Reimb	IF with FM	\$139,135	\$140,000	\$92,563	\$100,000
537260 Interfnd Exp-GIS		\$0	\$1,500	\$12,783	\$100
<b>Approp Total</b>		<b>\$247,181</b>	<b>\$254,567</b>	<b>\$201,810</b>	<b>\$362,127</b>
<b>4 Fixed Assets</b>					
546080 Equipment-Computer		\$0	\$60,000	\$43,000	\$1,000
546140 Equipment-Office		\$8,699	\$0	\$0	\$0
<b>Approp Total</b>		<b>\$8,699</b>	<b>\$60,000</b>	<b>\$43,000</b>	<b>\$1,000</b>
<b>7 Intrafund Transfers</b>					
572800 Intra-Miscellaneous	Intrafund Revenue	(\$468,643)	(\$38,643)	(\$155,704)	(\$142,502)
573400 Intra-Salary and Benefit Reimb	Intrafund Revenue	(\$143,441)	(\$194,613)	(\$129,775)	(\$69,298)
<b>Approp Total</b>		<b>(\$612,084)</b>	<b>(\$233,256)</b>	<b>(\$285,479)</b>	<b>(\$211,800)</b>
<b>Grand Total</b>		<b>\$3,286,458</b>	<b>\$5,022,469</b>	<b>\$4,354,405</b>	<b>\$5,252,407</b>



# Form 7 Revenue/Expenditure Monthly Projection

Fund: 21100  
 Department: 1900100000  
 Program: 00000  
 Name: EDA Administration  
 Scenario: REQUESTED

Budget for Year Ending June 30  
 Budget Period 2017  
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<u>Rev/Exp</u>	<u>Long Descr</u>	<u>JUL</u>	<u>AUG</u>	<u>SEP</u>	<u>OCT</u>	<u>NOV</u>	<u>DEC</u>	<u>JAN</u>	<u>FEB</u>	<u>MAR</u>	<u>APR</u>	<u>MAY</u>	<u>JUN</u>	<u>JUL for JUN</u>	<u>AUG for JUN</u>	<u>Total %</u>
E	Based on Monthly Average	2.52	8.74	11.10	7.17	10.93	2.37	9.89	8.70	10.06	8.75	11.67	7.76	0.34	0.00	100.00
R	Based on Monthly Average	0.00	0.01	5.32	15.66	4.27	7.89	5.30	5.45	1.84	14.75	9.61	27.26	2.64	0.00	100.00



# Form 8 Program Element Summary

Fund: 21100  
 Department: 1900100000  
 Program: 00000  
 Name: EDA Administration  
 Scenario: REQUESTED

Budget for Year Ending June 30  
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<u>Program</u>	<u>Program Desc</u>	<u>Revenue Sources</u>	<u>Positions Funded</u>	<u>Positions Filled</u>	<u>Approp Total</u>	<u>Est. Revenue</u>	<u>Net County Cost</u>
<b>EDA Agency Administration</b>							
	EDA Agency Administration provides administrative support to all EDA divisions in the functions of accounting and finance, human resources, administrative support, and executive management.	Revenue is received through reimbursements of actual costs from state, federal, and special revenue funding sources for divisions benefitting from the administrative support provided.	55	28	\$5,252,407	\$5,252,407	\$0
	<i>Total</i>		55	28	\$5,252,407	\$5,252,407	\$0



# Form 8 Program Element Summary

Fund: 21100  
 Department: 1900100000  
 Program: 00000  
 Name: EDA Administration  
 Scenario: REQUESTED

Budget for Year Ending June 30  
 Budget Period 2017  
 ORG Level - Budget at the Dept Level

<u>Program</u>	<u>Program Desc</u>	<u>Revenue Sources</u>	<u>Positions Funded</u>	<u>Positions Filled</u>	<u>Approp Total</u>	<u>Est. Revenue</u>	<u>Net County Cost</u>
<b>EDA Agency Administration</b>							
	EDA Agency Administration provides administrative support to all EDA divisions in the functions of accounting and finance, human resources, administrative support, and executive management.	Revenue is received through reimbursements of actual costs from state, federal, and special revenue funding sources for divisions benefitting from the administrative support provided.	55	46	\$5,252,407	\$5,252,407	\$0
	<b>Total</b>		<b>55</b>	<b>46</b>	<b>\$5,252,407</b>	<b>\$5,252,407</b>	<b>\$0</b>



**III. EXPENSE ITEMS REQUIRING COST ALLOCATION**

- A. Staff Salaries and Benefits
- B. Costs Associated with Staff
- C. Human Resources Cost Pool
- D. Executive Management Cost Pool
- E. Administration
- F. Accounting & Finance
- G. Information Technology

#### IV. METHODS FOR ALLOCATING COSTS

- A. **Staff Salaries and Benefits** - Documented with timesheets showing time distribution for all employees. The allocation is based on staff time spent on each funding source (Attachment A). Time that cannot be identified by a single funding source (direct charge) is recorded to a cost pool (indirect charge). *See Items Requiring Further Allocation below.*
- B. **Costs Associated with Staff** - These are costs incurred by staff persons such as travel, supplies, training, conference, seminars, etc. These expenses are charged to funding sources in accordance with the staff time distribution.

#### ITEMS REQUIRING FURTHER ALLOCATION (Intermediate Cost Objectives/Cost Pools):

- C. **Human Resources Cost Pool** - All costs that are accumulated during the accounting period in the Human Resources Cost Pool are allocated based on the number of full-time equivalents (FTE's) during the period by each division. (Attachment B)
- D. **Executive Management Cost Pool**- All costs that are accumulated during the accounting period in the Executive Management Cost Pool are allocated based on the number of full-time equivalents (FTE's) during the period by each division. (Attachment C)
- E. **Administration**- All costs that are accumulated during the accounting period in the Administration pool are allocated based on the number of full-time equivalents (FTE's) during the period by each division (direct and allocated) to that unit. (Attachment D)
- F. **Accounting & Finance**- All costs that are accumulated during the accounting period in the Accounting & Finance pool are allocated based on the number of full-time equivalents (FTE's) during the period by each division (direct and allocated) to that unit. Facilities Management Division is excluded from this allocation. (Attachment E)
- G. **Information Technology**- All information technology (IT) costs associated with the EDA Administration budget are allocated based on the number of PC's assigned/owned by each division. (Attachment F)

**V. CERTIFICATE OF COST ALLOCATION PLAN.**

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

- 1) All costs included in this CAP submitted on May 02, 2016 to establish cost allocations or billings for July 1, 2016 through June 30, 2017 are allowable in accordance with the requirements of 2 CFR Part, 200, "Uniform Guidance" and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- 2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

County of Riverside  
Economic Development Agency



Suzanne Holland  
Assistant Director of EDA

Date of Execution:

5/3/16

**Staff Labor Distribution (Time Sheet)**

Attachment A



**Human Resources Cost Pool**

Attachment B

EDA Human Resources  
 FY16-17 Budget Interfund Allocation

FY16-17 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	6,614	3.18	11.00	14.18	1.56%	8,062.02
Cemetery	42	0.02	5.00	5.02	0.55%	2,854.11
Homé	1,248	0.60	-	0.60	0.07%	341.13
Aviation	3,081	1.48	12.25	13.73	1.51%	7,806.92
CSA's	3,682	1.77	29.50	31.27	3.43%	17,778.52
WDC	5,824	2.80	92.50	95.30	10.46%	54,182.69
Fair	3,806	1.83	7.75	9.58	1.05%	5,446.70
HA	-	-	114.00	114.00	12.52%	64,814.55
Libraries	7,163	3.44	5.75	9.19	1.01%	5,227.15
Museum	1,248	0.60	1.75	2.35	0.26%	1,336.09
Economic Development	-	-	5.00	5.00	0.55%	2,842.74
Marketing	-	-	11.50	11.50	1.26%	6,538.31
Business Intelligence	-	-	2.00	2.00	0.22%	1,137.10
FM Admin	-	-	558.40	558.40	61.31%	317,477.58
NSP	5,200	2.50	-	2.50	0.27%	1,421.37
Office on Foreign Trade	-	-	2.75	2.75	0.30%	1,563.51
Salton Sea	-	-	1.00	1.00	0.11%	568.55
Office on Film & TV	-	-	4.00	4.00	0.44%	2,274.19
Executive Management	8,320	4.00		4.00	0.44%	2,274.19
Admin	28,080	13.50		13.50	1.48%	7,675.41
Accounting & Finance	22,672	10.90		10.90	1.20%	6,197.18
	<b>FY16-17 FTE's</b>	<b>46.63</b>	864.15	910.78	100.00%	517,820.00
		<b>46.63</b>	<b>864.15</b>	<b>910.78</b>	<b>100.00%</b>	<b>\$ 517,820.00</b>

**Executive Management Cost Pool**

Attachment C



EDA Executive Management  
 FY16-17 Budget Interfund Allocation

FY16-17 Budget FTE Calculation	# Direct Hours Allocated	FTE's from Admin	FTE's from Budgets	Total EM Allocation Basis	% to Apply to Executive Management Costs	Executive Management Budget Allocated
CDBG	6,614	3.18	11.00	14.18	1.56%	12,502.94
Cemetery	42	0.02	5.00	5.02	0.55%	4,426.29
Home	1,248	0.60	-	0.60	0.07%	529.04
Aviation	3,081	1.48	12.25	13.73	1.51%	12,107.31
CSA's	3,682	1.77	29.50	31.27	3.45%	27,571.71
WDC	5,824	2.80	92.50	95.30	10.51%	84,028.90
Fair	3,806	1.83	7.75	9.58	1.06%	8,446.98
HA	-	-	114.00	114.00	12.57%	100,517.26
Libraries	7,163	3.44	5.75	9.19	1.01%	8,106.49
Museum	1,248	0.60	1.75	2.35	0.26%	2,072.07
Economic Development	-	-	5.00	5.00	0.55%	4,408.65
Marketing	-	-	11.50	11.50	1.27%	10,139.90
Business Intelligence	-	-	2.00	2.00	0.22%	1,763.46
FM Admin	-	-	558.40	558.40	61.58%	492,358.24
NSP	5,200	2.50	-	2.50	0.28%	2,204.33
Office on Foreign Trade	-	-	2.75	2.75	0.30%	2,424.76
Salton Sea	-	-	1.00	1.00	0.11%	881.73
Office on Film & TV	-	-	4.00	4.00	0.44%	3,526.92
Admin	28,080	13.50		13.50	1.49%	11,903.36
Accounting & Finance	22,672	10.90		10.90	1.20%	9,610.86
	<b>FY16-17 FTE's</b>	<b>36.59</b>	864.15	906.78	100.00%	799,531.19
		<b>36.59</b>	<b>864.15</b>	<b>906.78</b>	<b>100.00%</b>	<b>\$ 799,531.19</b>

**Administration Cost Pool**

Attachment D

EDA Admin Support and Accounting/Finance  
 FY16-17 Budget Interfund Allocation

Alloc # 3 and #4 - Admin Support & Accounting and Finance

Division	FY 16/17 BUDGET		Payroll Costs from Allocations		Adjusted Salaries	Alloc #3- ADMIN	Alloc #4- ACCTFIN	TOTAL Adjusted Salaries plus ACCTFIN/ADMIN
	FY 16-17 Budgeted Salaries & Benefits		Alloc #1- HR	Alloc #2- EXMANAGE				
CDBG	198,383.16		8,062.02	12,502.94	218,948.12	60,917.08	70,176.59	350,041.79
Cemetery	3,386.34		2,854.11	4,426.29	10,666.74	2,967.77	3,418.87	17,053.38
HOME	29,958.00		341.13	529.04	30,828.17	8,577.20	9,880.95	49,286.32
Airports	130,881.60		7,806.92	12,107.31	150,795.83	41,955.33	48,332.62	241,083.79
County Service Areas	162,667.75		17,778.52	27,571.71	208,017.98	57,876.03	66,673.29	332,567.30
Workforce Development	87,382.10		54,182.69	84,028.90	225,593.69	62,766.05	72,306.61	360,666.35
NSP	133,868.60		1,421.37	2,204.33	137,494.30	38,254.50	44,069.26	219,818.06
Housing Authority	-		64,814.55	100,517.26	165,331.81	45,999.62	52,991.65	264,323.09
Economic Development	-		2,842.74	4,408.65	7,251.40	2,017.53	2,324.20	11,593.12
Marketing	-		6,538.31	10,139.90	16,678.21	4,640.31	5,345.65	26,664.17
Business Intelligence	-		1,137.10	1,763.46	2,900.56	807.01	929.68	4,637.25
Office on Foreign Trade	-		1,563.51	2,424.76	3,988.27	1,109.64	1,278.31	6,376.21
Salton Sea Project	-		568.55	881.73	1,450.28	403.51	464.84	2,318.62
Office on Film and TV	-		2,274.19	3,526.92	5,801.12	1,614.02	1,859.36	9,274.49
Fair	142,785.55		5,446.70	8,446.98	156,679.22	43,592.25	50,218.35	250,489.82
Museum	-		1,336.09	2,072.07	3,408.16	948.24	1,092.37	5,448.77
FM Admin	-		317,477.58	492,358.24	809,835.82	225,317.46	142,498.85	1,035,153.27
Libraries	431,257.00		5,227.15	8,106.49	444,590.64	123,696.72	171,010.00	710,786.21
HR	517,820.00		(517,820.00)	-	-			
EXMANAGE	797,257.00		2,274.19	(799,531.19)	-			
ACCTFIN	558,053.40		6,197.18	9,610.86	573,861.44			
ADMIN	703,881.50		7,675.41	11,903.36	723,460.27			

Total EDA Admin FY16-17 Budgeted Salaries & Benefits	\$ 3,897,582.00	0.00	\$ 3,897,582.00
Less: ADMIN SUPPORT & ACCTFIN (1,297,321.71)			
Allocation Basis	\$ 2,600,260.29	100%	\$ 2,600,260.29

Economic Development Agency  
 Agency Administration  
 Interfund Allocations FY16/17

Funding Source (Division)	FTE's	% to Allocate Operating
CDBG	14.18	1.61%
NSP	2.50	0.28%
Home	0.60	0.07%
WDC	95.30	10.80%
HA	114.00	12.92%
CSA's	31.27	3.54%
Fair	9.58	1.09%
Aviation	13.73	1.56%
Cemetery	5.02	0.57%
Libraries	9.19	1.04%
Museum	2.35	0.27%
FM	558.40	63.28%
Economic Development (EDF1)	5.00	0.57%
Marketing (EDF2)	11.50	1.30%
Business Intelligence (EDF3)	2.00	0.23%
OFT	2.75	0.31%
Office of Film and TV	4.00	0.45%
Salton Sea	1.00	0.11%
Total FTE's	882.37	100.00%
<b>FTEs to Allocate Operating</b>	<b>882.37</b>	<b>100.00%</b>

Economic Development Agency  
 Agency Administration  
 Interfund Allocations FY16/17

Funding Source (Division)	FTE's	% to Allocate Operating	Allocated Operating Cost (Less FM)
CDBG	14.18	4.38%	10,439.03
NSP	2.50	0.77%	1,835.17
Home	0.60	0.19%	452.83
WDC	95.30	29.41%	70,094.03
HA	114.00	35.19%	83,869.73
CSA's	31.27	9.65%	22,999.23
Fair	9.58	2.96%	7,054.69
Aviation	13.73	4.24%	10,105.36
Cemetery	5.02	1.55%	3,694.18
Libraries	9.19	2.84%	6,768.69
Museum	2.35	0.73%	1,739.84
FM	//	0.00%	//
Economic Development (EDF1)	5.00	1.54%	3,670.34
Marketing (EDF2)	11.50	3.55%	8,460.86
Business Intelligence (EDF3)	2.00	0.62%	1,477.67
OFT	2.75	0.85%	2,025.84
Office of Film and TV	4.00	1.23%	2,931.51
Salton Sea	1.00	0.31%	738.84
<b>Total FTE's</b>	<b>323.97</b>	<b>100.01%</b>	<b>238,357.84</b>
<b>FTEs to Allocate Operating</b>	<b>323.97</b>	<b>100.01%</b>	<b>238,357.84</b>

**FM Excluded Costs:**

Maint-Office Equipment	23,147.00
Maint-Building and Improvement	57,127.00
Office Supplies (50%)	16,060.00
RMAP Services	12,000.00
Professional Services (Security Guard)	15,000.00
Interfnd Exp-Legal Services	15,000.00
Interfnd Exp-Salary Reimb	100,000.00
<b>Total Non-FM Costs</b>	<b>\$ 238,334.00</b>

**Accounting & Finance Cost Pool**

Attachment E

EDA Admin Support and Accounting/Finance  
 FY16-17 Budget Interfund Allocation

Alloc # 3 and #4 - Admin Support & Accounting and Finance

Division	FY 16/17 BUDGET	Payroll Costs from Allocations		Adjusted Salaries	Alloc #3-- ADMIN	Alloc #4-- ACCTFIN	TOTAL Adjusted Salaries plus ACCTFIN/ADMIN
		Alloc #1- HR	Alloc #2- EXMANAGE				
CDBG	198,383.16	8,062.02	12,502.94	218,948.12	60,917.08	70,176.59	350,041.79
Cemetery	3,386.34	2,854.11	4,426.29	10,666.74	2,967.77	3,418.87	17,053.38
HOME	29,958.00	341.13	529.04	30,828.17	8,577.20	9,880.95	49,286.32
Airports	130,881.60	7,806.92	12,107.31	150,795.83	41,955.33	48,332.62	241,083.79
County Service Areas	162,667.75	17,778.52	27,571.71	208,017.98	57,876.03	66,573.29	332,567.30
Workforce Development	87,382.10	54,182.69	84,028.90	225,593.69	62,766.05	72,306.61	360,666.35
NSP	133,868.60	1,421.37	2,204.33	137,494.30	38,254.50	44,069.26	219,818.06
Housing Authority	-	64,814.55	100,517.26	165,331.81	45,999.62	52,991.65	264,323.09
Economic Development	-	2,842.74	4,408.65	7,251.40	2,017.53	2,324.20	11,593.12
Marketing	-	6,538.31	10,139.90	16,678.21	4,640.31	5,345.65	26,664.17
Business Intelligence	-	1,137.10	1,763.46	2,900.56	807.01	929.68	4,637.25
Office on Foreign Trade	-	1,563.51	2,424.76	3,988.27	1,109.64	1,278.31	6,376.21
Salton Sea Project	-	568.55	881.73	1,450.28	403.51	464.84	2,318.62
Office on Film and TV	-	2,274.19	3,526.92	5,801.12	1,614.02	1,859.36	9,274.49
Fair	142,785.55	5,446.70	8,446.98	156,679.22	43,592.25	50,218.35	250,489.82
Museum	-	1,336.09	2,072.07	3,408.16	948.24	1,092.37	5,448.77
FM Admin	-	317,477.58	492,358.24	809,835.82	225,317.46	142,498.85	1,035,153.27
Libraries	431,257.00	5,227.15	8,106.49	444,590.64	123,696.72	17,108	710,786.21
HR	517,820.00	(517,820.00)	-	-			
EXMANAGE	797,257.00	2,274.19	(799,531.19)	-			
ACCTFIN	558,053.40	6,197.18	9,610.86	573,861.44			
ADMIN	703,881.50	7,675.41	11,903.36	723,460.27			

Total EDA Admin FY16-17 Budgeted Salaries & Benefits \$ 3,897,582.00

0.00

\$ 3,897,582.00

Less: ADMIN SUPPORT & ACCTFIN (1,297,321.71)

Allocation Basis \$ 2,600,260.29

\$ 2,600,260.29 100% \$ 2,600,260.29 100% \$ 3,897,582.00 100%

**Information Technology Cost Pool**

Attachment F



Economic Development Agency  
 Agency Administration  
 Interfund Allocations FY16/17

Funding Source (Division)	# of PC's	% to Allocate RCIT Costs	Allocated RCIT Costs
CDBG	14.00	3.20%	14,563.94
NSP	-	0.00%	-
Home	-	0.00%	-
WDC	215.00	49.07%	223,328.86
HA	132.00	30.14%	137,174.07
CSA's	12.00	2.74%	12,470.34
Fair	13.00	2.97%	13,517.15
Aviation	14.00	3.20%	14,563.94
Cemetery	2.00	0.46%	2,093.57
Libraries	5.00	1.14%	5,188.40
Museum	5.00	1.14%	5,188.40
FM	-	0.00%	-
Economic Development (EDF1)	5.00	1.14%	5,188.40
Marketing (EDF2)	12.00	2.74%	12,470.37
Business Intelligence (EDF3)	2.00	0.46%	2,093.57
OFT	4.00	0.91%	4,141.62
Office of Film and TV	2.00	0.46%	2,093.57
Salton Sea	1.00	0.23%	1,046.78
Total Staff PCs	438.00	100.00%	455,122.98
<b>PCs to Allocate RCIT Costs</b>	<b>438.00</b>	<b>100.00%</b>	<b>455,122.98</b>

**Total RCIT Costs**

RCIT Device Access	300,632.00
RCIT Device Support	36,145.00
RCIT Physical Server Support	37,225.00
RCIT Laserfiche	1,519.00
RCIT MS Dynamics	43,224.00
RCIT MS EA Agreement	36,378.00
<b>Total RCIT Costs</b>	<b>\$ 455,123.00</b>

**HOUSING AUTHORITY OF THE COUNTY OF RIVERSIDE**  
**Fiscal Year 2016-2017 Annual Budget**  
**APPENDIX B**

**COUNTY-WIDE COST ALLOCATION PLAN (COWCAP) for FY 2015-2016**

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.



**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.

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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 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.

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

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- |   |  |
|---|--|
| 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<br>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.

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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 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. .

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF RIVERSIDE**

BY Paul Angulo  
Paul Angulo  
Name  
County Auditor Controller  
Title  
8/6/2015  
Date

**BETTY T. YEE**  
**CALIFORNIA STATE CONTROLLER**  
BY Hitomi Sekine  
for  
Hitomi Sekine, Bureau Chief  
Local Government Policy and Reporting  
Division of Accounting and Reporting  
8/19/15  
Date

Negotiated by Sandeep Singh  
Telephone (916) 445-2987

cc: State and Federal Agencies

Attachment

County of Riverside  
OMB A-87 Cost Allocation Plan

Cost Exhibit

Exhibit A

Department	Total	30001 Board of Supervisors	30002 Assessment Appeals Board	19999 Dist & Levied Acq-ACD	19004 Pension Obligation	Contribution to Trial Court	13005 Contributions to Other	13006 Contribution to Court	11004 County Court	11007 Domestic Violence
Building Use Allowance	\$10,547,813	\$510,210	\$2,539	-	-	-	-	-	-	-
Equipment Use Allowance	\$9,494,358	\$10,054	\$2,873	-	-	-	-	-	-	-
11001 County Executive Office	\$3,163,183	\$8,773	\$1,125	-	-	\$1	\$966	-	-	-
13001 Auditor Controller	\$2,982,875	\$8,251	\$1,668	\$123	\$20	\$823	\$617	\$10	\$189	\$21
13002 Internal Audit/Specialized Accounting	\$1,219,624	\$114	\$65,320	-	-	-	\$18	-	-	-
13003 Payroll	\$189,446	\$573	\$111	-	-	-	-	-	-	-
15000 County Counsel	\$1,495,213	\$159,020	-	-	-	-	-	-	-	-
11201 Human Resources	\$1,631,528	\$4,094	\$581	-	-	-	-	-	-	-
79001 Purchasing	\$1,173,608	\$907	\$11	-	-	-	\$485	-	-	-
72001 EDA FM - Admin	\$143,534	-	-	-	-	-	-	-	-	-
72006 EDA Energy	\$8,127,407	\$236,992	-	-	-	-	-	-	-	-
72007 EDA Parking	\$179,621	-	\$1,113	-	-	-	-	-	-	-
<b>Total Actual Costs</b>	<b>\$51,338,995</b>	<b>\$739,028</b>	<b>\$79,398</b>	<b>\$129</b>	<b>\$10</b>	<b>\$624</b>	<b>\$1,866</b>	<b>\$10</b>	<b>\$189</b>	<b>\$21</b>
Net Payroll Amounts	\$6,054,240	(\$945,004)	(\$52,800)	(\$26)	\$5	(\$276)	(\$2,273)	\$5	\$22	(\$15)
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	(\$4,806,229)	-	-	-	-	-	-	-	-	-
<b>Total Claimable Cost</b>	<b>\$52,586,406</b>	<b>\$394,024</b>	<b>\$22,538</b>	<b>\$97</b>	<b>\$15</b>	<b>\$354</b>	<b>(\$407)</b>	<b>\$15</b>	<b>\$211</b>	<b>\$6</b>



Fiscal Year 2013/2014 actual  
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County of Riverside  
OMB A-87 Cost Allocation Plan

Exhibit A

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Cost Exhibit (Continued)

Department	Total	13022 Lease-										13037 Dep Impact Fee Op Cost			
		13023 Inform on Trans & Teller	Purchase Leasing Term	13029 Leasing Admin	13030 Leasing Court Facilities	13033 Confidential Court Clerks	13034 Teller Desk Sec	13035 Allocation Project	13036 Mt-Meeting						
Building Use Allowance	\$20,547,323	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Use Allowance	\$9,484,558	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11001 County Executive Office	\$3,165,163	\$47	-	\$1,078	-	\$972	\$143	-	-	-	-	\$2,172	-	\$889	-
13001 Auditor General	\$2,800,075	\$155	\$21	\$874	\$10	\$138	\$192	\$675	\$338	\$338	\$42	\$2,642	-	\$16	-
13002 Internal Audit/Specialized Accounting	\$1,218,624	\$1	-	\$20	-	\$7	\$3	-	-	-	-	-	-	-	-
13003 Payroll	\$189,446	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15004 County Counsel	\$4,495,213	-	-	\$18,473	-	-	\$635	-	-	-	-	-	-	-	-
11306 Human Resources	\$1,631,528	-	-	-	-	-	-	-	-	-	-	-	-	-	-
73001 Purchasing	\$1,373,628	-	-	\$1,051	-	\$148	\$9	-	-	-	-	-	-	\$1,118	-
72001 EMA PM - Admin	\$743,334	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72006 EMA Energy	\$4,127,407	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72007 EMA Printing	\$179,021	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Actual Costs</b>	<b>\$51,398,395</b>	<b>\$208</b>	<b>\$21</b>	<b>\$21,896</b>	<b>\$10</b>	<b>\$865</b>	<b>\$962</b>	<b>\$475</b>	<b>\$2,552</b>	<b>\$614</b>	<b>\$2,334</b>	<b>\$4,685</b>	<b>\$825</b>	<b>\$5,270</b>	<b>\$194</b>
Real Forward Allowance	\$5,054,240	(\$9)	(\$17)	\$14,858	(\$25,301)	(\$148)	(\$449)	(\$61)	(\$218)	-	-	-	-	-	-
Regular Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
One Time Adjustments:	(\$4,806,228)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Available Cost</b>	<b>\$52,586,406</b>	<b>\$194</b>	<b>\$4</b>	<b>\$36,754</b>	<b>(\$25,301)</b>	<b>\$517</b>	<b>\$522</b>	<b>\$514</b>	<b>\$2,334</b>	<b>\$614</b>	<b>\$2,334</b>	<b>\$4,685</b>	<b>\$825</b>	<b>\$5,270</b>	<b>\$194</b>

County of Riverside  
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (Continued)

Department	Total	11028 EO Subfund Operations	11029 Court Fiduciary	11040 Pension Obligation Bonds	11042 Capital Impr Prog Cap	11043 Court Reporting Transcripts	11044 Grand Jury Admin	11050 National Pollutant Disch Elim	11051 Tobacco Settlement	11060 Riv Dr Low Income Health Program
Building Use Allowance	\$70,547,812	-	-	-	-	-	-	-	-	-
Equipment Use Allowance	\$9,484,558	-	-	-	-	-	\$549	-	-	-
11001 County Executive Office	\$3,162,183	\$822	\$1,145	\$3,841	\$1,898	\$474	\$893	\$622	\$10,393	\$155
13001 Auditor Controller	\$2,862,875	\$635	\$609	\$1,066	\$1,366	\$1,382	\$2,324	\$422	\$1,186	\$164,403
13002 Internal Audit/Specialized Accounting	\$1,219,626	\$15	\$22	\$73	\$74	\$16	\$4	\$12	\$199	\$3
13003 Payroll	\$183,446	\$13	-	-	-	-	\$9	\$20	-	-
25001 County Council	\$2,465,213	\$116	-	-	-	\$2,072	-	-	-	-
11301 Human Resources	\$1,631,523	-	-	-	-	-	\$6	\$137	-	-
73001 Purchasing	\$1,173,608	\$312	\$442	-	-	-	\$9	\$28	-	\$11,328
72001 EMA PM - Admin	\$143,534	-	-	-	-	-	-	-	-	-
72006 EMA Energy	\$8,127,407	-	-	-	-	-	-	-	-	-
72007 EMA Parking	\$179,621	-	-	-	-	-	-	-	-	-
<b>Total Actual Costs</b>	<b>\$51,338,395</b>	<b>\$1,913</b>	<b>\$2,218</b>	<b>\$4,940</b>	<b>\$5,338</b>	<b>\$3,272</b>	<b>\$5,870</b>	<b>\$1,241</b>	<b>\$11,758</b>	<b>\$175,889</b>
Ball Forward Amounts	\$6,054,340	\$689	\$923	\$3,913	\$4,856	(\$5,246)	(\$33,710)	(\$4,959)	-	-
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	(\$4,806,729)	-	-	-	-	-	-	-	-	-
<b>Total Available Cost</b>	<b>\$52,585,406</b>	<b>\$2,602</b>	<b>\$3,141</b>	<b>\$8,853</b>	<b>\$10,194</b>	<b>(\$1,974)</b>	<b>(\$27,600)</b>	<b>(\$3,709)</b>	<b>\$11,758</b>	<b>\$175,889</b>





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Exhibit A

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Cost Exhibit (Continued)

Department	Total	11099 Indirect Expenses	11302 Air Quality Division	11306 Self Administration	11307 Property Maintenance	11308 Workers Compensation	11309 Maintenance	11310 Liability Insurance	11311 Unemployment Insurance	11312 STD Disability Insurance
Building Use Allowance	\$10,547,823	-	-	-	-	-	-	-	-	-
Equipment Use Allowance	\$9,404,598	-	-	-	-	-	-	-	-	-
11001 County Executive Office	\$3,163,303	\$11,511	\$555	\$319	\$4,785	\$4,943	\$1239	\$6,487	\$156	\$220
13001 Auditor Controller	\$2,982,075	\$2,922	\$1,715	\$768	\$809	\$68,325	\$1,964	\$13,256	\$242	\$242
13002 Internal Audit/Specialized Accounting	\$1,219,624	\$156	\$30	\$6	\$529	\$598	\$461	\$562	\$441	\$442
13003 Payroll	\$189,446	-	\$31	-	\$13	\$459	\$25	\$190	-	-
15001 County Counsel	\$2,485,213	\$2,962	-	-	-	-	-	\$31,893	-	-
11301 Human Resources	\$1,631,523	-	\$222	\$14,483	\$74	\$5,365	\$148	\$1,744	\$13,859	-
73001 Purchasing	\$1,173,608	-	\$26	-	-	\$401	-	\$159	\$5	-
72001 EDA PM - Admin	\$143,504	-	-	-	-	-	-	-	-	-
72006 EDA Energy	\$8,127,407	-	(\$631)	-	-	-	-	(\$1,894)	-	-
72007 EDA Parking	\$179,621	-	\$17,296	-	-	(\$2,618)	-	\$234	-	-
<b>Total Actual Costs</b>	<b>\$51,338,365</b>	<b>\$16,951</b>	<b>\$19,224</b>	<b>\$15,076</b>	<b>\$6,211</b>	<b>\$98,438</b>	<b>\$4,837</b>	<b>\$21,591</b>	<b>\$14,703</b>	<b>\$904</b>
Real Forward Amounts	\$6,054,240	\$2,145	(\$153,619)	\$959	\$56	(\$4,493)	\$120	\$13,312	\$130	\$147
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	(\$4,005,228)	-	-	-	-	-	-	-	-	-
<b>Total Available Cost</b>	<b>\$22,588,405</b>	<b>\$19,096</b>	<b>(\$134,395)</b>	<b>\$16,035</b>	<b>\$4,266</b>	<b>\$93,947</b>	<b>\$4,957</b>	<b>\$65,503</b>	<b>\$14,833</b>	<b>\$1,051</b>

County of Riverside  
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (Continued)

Department	Total	11313 Safety Loss Control	11364 LTD Insurance SF	11318 Temporary Assistance	11309 Employee Provider	11521 401A Internal Service Fund	11322 Employee Assistance	11325 Local Advantage Plus Dental	11326 Local Advantage Plus Dental	11328 Local Advantage Plus Dental	11529 Occupational Health & Safety
Building Use Allowance	\$20,547,823	-	-	-	-	-	-	-	-	-	-
Equipment Use Allowance	\$9,494,558	-	-	-	-	-	-	-	-	-	-
11001 County Education Office	\$3,163,163	\$1,502	-	\$1,908	\$10,253	\$5	\$903	\$2	\$55	\$3,680	-
13000 Auditor Controller	\$2,982,875	\$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	\$108	-	\$525	\$485	-	\$135	-	-	\$314	-
15001 County Counsel	\$2,495,213	-	-	-	-	-	-	-	-	-	-
11301 Human Resources	\$1,631,529	\$1,366	\$6,929	\$5,804	\$19,330	-	\$671	\$65	\$2,274	\$1,686	-
73001 Purchasing	\$1,173,608	\$95	-	\$501	\$3,302	-	\$97	-	-	\$961	-
72001 EDA FM - Admin	\$143,534	-	-	-	-	-	-	-	-	-	-
72005 EDA Energy	\$6,127,407	(\$4,115)	-	(\$4,312)	(\$6,462)	-	\$394	-	-	\$5,027	-
72007 EDA Parking	\$179,621	-	-	-	-	-	-	-	-	-	-
<b>Total Actual Costs</b>	<b>\$51,338,395</b>	<b>\$153</b>	<b>\$7,000</b>	<b>\$7,221</b>	<b>\$69,576</b>	<b>\$174</b>	<b>\$3,494</b>	<b>\$239</b>	<b>\$2,567</b>	<b>\$14,327</b>	<b>\$17,263</b>
Net Forward Amounts	\$6,054,240	(\$10,037)	\$6,886	(\$571)	(\$55,490)	(\$9,698)	(\$80)	\$2	(\$251)	\$2,936	-
Regular Adjustments	-	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	(\$4,806,229)	-	-	-	-	-	-	-	-	-	-
<b>Total Claimable Cost</b>	<b>\$52,586,406</b>	<b>(\$9,884)</b>	<b>\$13,888</b>	<b>\$6,650</b>	<b>\$14,486</b>	<b>(\$9,524)</b>	<b>\$3,354</b>	<b>\$243</b>	<b>\$2,316</b>	<b>\$17,263</b>	<b>\$17,263</b>

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County of Riverside  
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Cost Exhibit (Continued)

Exhibit A

Department	Total	15001 Economic Development Agency										
		1150R City Admin	12001 Assessor	12002 County Clerk Recorder	12003 Records Mgmt & Archives	12004 Integrated Prep Tm Mgt	14000 Treasurer-Tax Collector	17000 Registrar of Voters	19002 MWD-CDBG Home Grants	19003 Economic Development Agency	19004 MWD-CDBG Home Grants	
Building Use Allowance	\$20,547,873	-	\$263,246	\$4,328	-	-	\$29,281	-	\$31,461	-	-	-
Equipment Use Allowance	\$9,494,558	-	\$180,500	\$290,445	-	-	\$54,081	\$159,430	-	-	-	-
11004 County Executive Office	\$3,163,163	\$63,308	\$27,824	\$12,856	\$4,213	\$3,746	99,836	\$6,151	\$4,068	\$416	-	-
13004 Auditor Controller	\$2,982,875	\$672	\$12,046	\$29,983	\$3,275	\$2,470	\$20,991	\$19,119	\$6,974	\$41,524	-	-
13002 Internal Audit/Specialized Accounting	\$1,219,626	\$8	\$9,138	\$230	\$880	572	\$48,196	\$76,037	\$1,263	\$1,596	-	-
13009 Payroll	\$189,446	\$51	\$1,911	\$1,746	\$197	\$213	9965	\$217	(\$5,903)	-	-	-
15001 County Council	\$2,495,219	\$29	\$163,742	\$83,056	-	-	\$159,885	\$62,432	\$2,120	\$748	-	-
11301 Human Resources	\$1,631,513	\$729	\$13,511	\$12,833	\$1,038	\$959	\$4,638	\$2,310	\$1,767	-	-	-
73001 Benchmarking	\$1,173,628	\$29	\$3,075	\$7,081	\$377	\$5,687	\$2,281	\$1,131	\$136	\$1,102	-	-
72001 BDA FM - Admin	\$143,534	-	-	-	-	-	-	-	\$2,638	\$388	-	-
72005 BDA Energy	\$8,127,407	-	\$290,178	\$26,093	\$6,097	-	\$77,274	\$5,118	\$23,298	-	-	-
72007 BDA Parking	\$179,611	-	\$1,831	\$3,273	\$702	\$512	\$3,652	\$468	(\$1,908)	\$702	-	-
Total Actual Costs	\$51,338,335	\$84,377	\$898,051	\$485,064	\$14,089	\$13,887	\$480,429	\$286,413	\$65,814	\$44,476	-	-
Net Forward Amounts	\$6,054,240	\$63,324	(\$6,812)	\$29,980	\$4,240	\$1,980	\$49,548	\$46,990	(\$169,142)	\$20,794	-	-
Regular Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	(\$4,866,219)	-	-	-	-	-	-	-	-	-	-	-
Total Available Cost	\$52,596,406	\$128,201	\$990,239	\$488,924	\$18,429	\$15,867	\$462,977	\$333,403	(\$103,328)	\$69,210	-	-

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

Cost Exhibit (Continued)

Department	Total	19083 Welfare Development	19084 Housing Authority	19025 Single Family Revenue	19006 Home Grant Program	19007 County Free Library	19008 Economic Development Agency	19009 Economic Development Agency	19087 County Algebra
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	\$4,014	\$2,639	\$186	\$4,079	\$154	(\$7,396)	\$1,239
13001 Auditor Controller	\$2,902,875	\$4,317	\$1,025	\$2,770	\$1,640	\$7,838	\$3,184	\$1,132	\$6,664
13002 Internal Audit/Specialized Accounting	\$1,219,626	\$979	\$5,438	\$51	\$3	\$5,881	\$3	\$31	\$11,157
13003 Payroll	\$189,446	\$1,543	\$1,407	-	-	\$102	-	-	\$108
19001 County Counsel	\$2,485,213	\$1,903	\$30,341	\$6,328	\$2,100	\$376	-	\$4,319	\$2,140
11301 Human Resources	\$1,631,523	\$9,848	\$7,993	-	-	\$565	-	-	\$616
73001 Purchasing	\$1,173,808	\$4,119	\$9	\$267	-	\$414	\$201	\$460	\$154
72001 EDA PM - Admin	\$143,534	\$760	\$1,696	-	-	\$96	-	\$7	\$21
72006 EDA Energy	\$8,127,407	\$18,281	-	-	-	\$98,203	-	-	\$2,509
72007 EDA Parking	\$179,621	\$111	\$111	\$117	-	-	-	\$3,595	\$468
<b>Total Actual Costs</b>	\$51,338,395	\$56,845	\$38,034	\$12,172	\$3,929	\$178,937	\$3,842	\$403	\$18,347
<b>Net Forward Amounts</b>	\$6,054,340	(\$15,206)	\$15,446	\$665	(\$885)	\$74,754	(\$23,615)	(\$73,413)	(\$5,065)
<b>Regular Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>One Time Adjustments</b>	(\$4,906,229)	-	-	-	-	-	-	-	-
<b>Total Claimable Cost</b>	\$51,486,406	\$41,639	\$53,480	\$12,838	\$3,044	\$253,691	(\$20,773)	(\$72,810)	\$11,335



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County of Riverside  
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Cost Exhibit (Continued)

Department	Total	10001 Per @ National Data Fee	10002 Edward Dean Museum	21001 Superior Court of CA	22001 District Attorney	22002 DA - Records	23001 Child Support Services	24001 Public Defender	50001 LRPD Capital Outlays	25001 Sheriff Administration
Building Use Allowance	\$30,547,123	-	-	\$28,372	\$2,100,749	-	\$1,337	\$24,600	-	\$26,641
Equipment Use Allowance	\$9,484,158	-	-	\$170	\$287,739	-	-	\$27,942	\$1,532	\$577,812
11001 County Executive Office	\$3,169,163	\$2,631	\$223	\$451	\$99,593	\$374	\$58,617	\$27,628	\$1,076	\$52,913
13001 Auditor Controller	\$2,280,175	\$6,110	\$1,963	\$110	\$56,217	\$622	\$12,010	\$80,956	\$1,039	\$11,321
19002 Internal Audit/Specialized Accounting	\$1,219,624	\$44,442	\$4	-	\$14,313	57	\$47,730	\$1,391	\$20	\$27,646
13001 Payroll	\$189,446	\$288	\$28	-	\$6,631	-	\$3,134	\$2,130	996	\$645
15001 County Counsel	\$2,495,213	\$155	\$65	-	\$18,910	-	\$3,077	\$925	-	\$97,358
11001 Human Resources	\$1,631,533	\$615	\$51	-	\$51,019	-	\$29,440	\$14,962	\$2,640	\$29,709
73001 Purchasing	\$1,173,600	\$232	\$16	-	\$4,661	\$308	\$2,046	\$1,461	\$238	\$1,205
73001 EDA FH - Admin	\$143,594	\$1,037	-	-	-	-	-	-	-	-
73005 EDA Energy	\$8,127,407	\$2,819	\$919	-	\$127,463	-	\$68,794	\$23,625	-	\$777
73007 EDA Parking	\$179,621	-	-	-	\$10,463	-	\$4,246	\$446	-	\$1,225
Total Actual Costs	\$51,336,395	\$27,380	\$3,289	\$29,709	\$2,797,112	\$1,011	\$197,461	\$135,595	\$6,641	\$812,052
Bad Payment Allowance	\$6,054,140	(\$11,293)	(\$8,692)	(\$179,659)	(\$321,735)	(\$287)	\$88,704	(\$73,579)	(\$941)	(\$100,412)
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	(\$4,806,273)	-	-	-	-	-	-	-	-	-
Total Available Cost	\$52,586,406	\$96,095	(\$2,403)	(\$149,950)	\$2,475,377	\$724	\$286,155	\$62,020	\$5,700	\$710,640

County of Riverside  
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (Continued)

Department	Total	25002 Sheriff Support	25008 Sheriff Patrol	25004 Sheriff Corrections	25005 Sheriff Court Services	25006 CAC Security	25007 Training Center	25010 Sheriff Coroner	25011 Public Administration	25061 Sheriff Cal-ID
Building Use Allowance	\$20,547,813	\$44,881	\$3,523,477	\$5,316,538	\$15,128	\$5,286	\$230,123	\$306,027	\$26,509	-
Equipment Use Allowance	\$9,484,558	\$1,281,275	\$2,457,773	\$646,258	\$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	\$4,684	\$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	\$582	\$13,785	\$7,797	\$991	\$9	\$184	\$58,305	\$29,729	\$59
13003 Payroll	\$189,446	\$3,177	\$16,839	\$14,029	\$1,899	\$28	\$637	\$523	\$144	\$350
15001 County Counsel	\$2,495,213	-	\$156	-	-	-	-	-	\$378	-
11301 Human Resources	\$1,633,523	\$58,755	\$65,681	\$82,940	\$9,239	\$133	\$3,008	\$2,221	\$719	\$1,289
73001 Purchasing	\$1,173,608	\$9,178	\$37,394	\$29,136	\$3,729	\$305	\$7,008	\$1,230	\$432	\$1,951
72001 EDA PM - Admin	\$143,534	-	-	-	-	-	-	-	-	-
72006 EDA Energy	\$8,127,407	\$49,139	\$566,722	\$1,424,217	\$34,649	\$4,163	\$51,707	\$22,658	\$5,292	-
72007 EDA Parking	\$179,621	\$801	\$446	-	-	-	-	\$111	-	-
<b>Total Actual Costs</b>	<b>\$51,338,395</b>	<b>\$1,506,902</b>	<b>\$5,113,491</b>	<b>\$7,561,183</b>	<b>\$366,370</b>	<b>\$11,079</b>	<b>\$442,376</b>	<b>\$221,882</b>	<b>\$69,238</b>	<b>\$10,601</b>
<b>Net Forward Amounts</b>	<b>\$6,054,240</b>	<b>\$976,796</b>	<b>\$1,890,665</b>	<b>\$1,512,042</b>	<b>\$86,598</b>	<b>\$191</b>	<b>\$144,540</b>	<b>\$93,141</b>	<b>\$72,059</b>	<b>(\$400)</b>
<b>Regular Adjustments</b>	<b>-</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>(\$4,806,229)</b>	<b>(\$1,043,362)</b>	<b>(\$208,763)</b>	<b>(\$407,553)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Cost</b>	<b>\$52,586,406</b>	<b>\$1,531,446</b>	<b>\$6,195,503</b>	<b>\$8,666,600</b>	<b>\$954,968</b>	<b>\$11,270</b>	<b>\$586,916</b>	<b>\$815,023</b>	<b>\$91,297</b>	<b>\$91,801</b>



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County of Riverside  
OMB A-87 Cost Allocation Plan

Exhibit A

Date Printed: 12/29/2014

Cost Exhibit (Continued)

Department	Total	2013/2014 Actual									
		25002 Sheriff Cal - DVA	25003 Sheriff Cal - Photo	25004 Prob Juvenile Hall	25002 Probation	26004 Court Placement Ctr	26007 Prob Admin Support	27001 Court & Legal Apts-Fee	27002 Fire Prosecutor-Fee	27004 Fire Prosecutor-Contract Fees	27006 Fire Protection-Contract Fees
Bidding Use Allowance	\$20,547,823	-	-	\$1,255,872	\$180,656	-	\$266,474	-	\$21,984	-	-
Equipment Use Allowance	\$9,484,598	-	-	\$48,540	\$9,471	-	\$24,117	-	\$2,674,395	\$38	
11001 County Executive Office	\$3,165,163	\$570	\$119	\$26,298	\$66,510	\$15	\$7,396	\$4	\$116,517	\$57,541	
13003 Auditor Controller	\$2,902,875	\$227	\$215	\$55,316	\$94,512	\$766	\$7,985	\$465	\$122,310	\$21,673	
13002 Internal Audit/Specialized Accounting	\$1,219,624	\$11	\$2	\$502	\$8,430	-	\$141	-	\$37,758	\$1,100	
13003 Payroll	\$188,446	-	-	\$3,235	\$4,115	-	\$785	-	\$1,983	\$201	
15001 County Counsel	\$2,485,213	-	-	-	\$26,352	-	\$84	-	\$59,845	-	
11301 Human Resources	\$1,631,528	-	-	\$18,246	\$59,013	-	\$4,677	-	\$38,983	\$1,413	
76001 Purchasing	\$1,173,608	\$801	\$363	\$42,124	\$5,783	\$27	\$1,507	\$30	\$39,332	\$3,628	
72001 BDA FM - Admin	\$143,534	-	-	-	-	-	-	-	-	-	
72006 BDA Energy	\$8,127,407	-	-	\$94,647	\$389,219	-	\$18	-	\$87,146	\$4,388	
72007 BDA Parking	\$179,511	-	-	-	-	-	\$284	-	\$1,636	-	
<b>Total Actual Costs</b>	<b>\$51,338,395</b>	<b>\$1,609</b>	<b>\$399</b>	<b>\$1,564,778</b>	<b>\$912,121</b>	<b>\$888</b>	<b>\$519,862</b>	<b>\$319</b>	<b>\$3,202,439</b>	<b>\$81,538</b>	
Multi Personal Accounts	\$6,054,240	(\$408)	\$49	\$264,987	\$451,286	(\$469)	(\$22,148)	(\$366)	\$393,885	(\$14,228)	
Regulator Adjustments	-	-	-	-	-	-	-	-	-	-	
One Time Adjustments	(\$4,806,228)	-	-	-	-	-	-	-	-	-	
<b>Total Available Cost</b>	<b>\$52,586,408</b>	<b>\$1,209</b>	<b>\$648</b>	<b>\$1,819,173</b>	<b>\$1,363,407</b>	<b>\$399</b>	<b>\$297,716</b>	<b>\$153</b>	<b>\$4,296,724</b>	<b>\$71,312</b>	

County of Riverside  
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (Continued)

Department	Total	20001 Agricultural Commissioner	29000 LAPD - Local Agency	31002 Transparanica Local Migrant Agency	31003 Carnationed Counser	31005 Environmental Programs	31101 Building & Safety	31201 Planning	31301 Transportation	31502 Services
Building Use Allowance	\$20,547,023	\$7,425	\$16,049	\$4,246	\$491	\$51,450	\$4,659	\$57,311	\$4,008	\$4,008
Equipment Use Allowance	\$9,484,558	\$15,541	-	-	-	-	\$5,738	-	-	-
11001 County Executive Office	\$3,163,163	\$4,037	\$141,250	\$1,100	\$727	\$3,302	\$3,407	\$34,717	\$3,168	\$3,168
13001 Auditor Controller	\$2,982,875	\$3,065	\$5,573	\$11,812	\$1,678	\$4,289	\$17,806	\$66,420	\$2,992	\$2,992
13002 Internal Audit/Serialized Accounting	\$1,219,624	\$1,110	\$91	\$1,348	\$1,340	\$1,360	\$1,391	\$1,990	\$1,307	\$1,307
13003 Payroll	\$189,446	\$468	\$78	\$437	\$116	\$813	\$230	\$3,668	\$403	\$403
15001 County Counsel	\$7,495,213	\$1,348	\$352	\$478	\$529	\$1,297	\$28,810	\$33,286	\$1,085	\$1,085
11300 Human Resources	\$1,631,523	\$3,328	\$371	\$2,998	\$816	\$6,677	\$4,368	\$22,330	\$2,216	\$2,216
79001 Purchasing	\$1,173,608	\$131	\$180	\$81	\$15	\$1,212	\$8,937	\$10,345	\$200	\$200
72001 EDA FM - Admin	\$143,534	-	-	-	-	-	-	-	-	-
72606 EDA Energy	\$8,127,407	\$33,963	\$60,081	\$6,813	\$1,870	\$30,574	\$5,425	\$83,793	\$13,885	\$13,885
72807 EDA Parking	\$179,621	\$1,305	-	-	\$468	-	\$1,289	\$1,781	-	-
<b>Total Actual Costs</b>	<b>\$51,334,395</b>	<b>\$71,683</b>	<b>\$2,269</b>	<b>\$217,087</b>	<b>\$16,921</b>	<b>\$81,045</b>	<b>\$107,664</b>	<b>\$305,641</b>	<b>\$29,404</b>	<b>\$29,404</b>
<b>Ball Forward Amounts</b>	<b>\$6,054,240</b>	<b>(\$5,830)</b>	<b>(\$2,066)</b>	<b>(\$125,914)</b>	<b>(\$73,402)</b>	<b>(\$798)</b>	<b>(\$3,255)</b>	<b>(\$584)</b>	<b>\$83,304</b>	<b>\$6,311</b>
<b>Regular Adjustments</b>	-	-	-	-	-	-	-	-	-	-
<b>One Time Adjustments</b>	<b>(\$4,805,229)</b>	-	-	-	-	-	-	-	-	-
<b>Total Claimable Cost</b>	<b>\$52,583,406</b>	<b>\$66,871</b>	<b>\$197</b>	<b>\$97,173</b>	<b>\$3,519</b>	<b>\$7,247</b>	<b>\$168,519</b>	<b>\$81,250</b>	<b>\$388,945</b>	<b>\$36,715</b>



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County of Riverside  
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Exhibit A

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Cost Exhibit (Continued)

Department	Total	31301		31397		31398		31401		41000		41003		41009	
		Supervisory Cost No 4	31300 Trans Cost Projects	31397 Transportation Equipment	31398 TMA-MUIC	31401 Cash	41000 Internal	41000 Public	41000 Health Treatment	41003 Internal	41003 Health Treatment	41009 Internal	41009 Health		
Building Use Allowance	\$20,547,823	-	-	-	-	\$4,042	-	-	\$1,464	-	-	-	-	-	-
Equipment Use Allowance	\$9,484,538	-	-	-	-	\$2,182	-	-	-	-	-	-	-	-	-
11001 County Records Office	\$3,163,165	\$802	\$116,858	\$4,348	\$946	\$8,128	\$10,986	\$85,364	\$5,754	\$26,419	\$5,754	\$26,419	\$5,754	\$26,419	\$5,754
13001 Auditor Controller	\$2,982,475	\$407	\$26,639	\$16,834	\$1,509	\$8,833	\$3,679	\$81,223	\$3,085	\$17,248	\$3,085	\$17,248	\$3,085	\$17,248	\$3,085
13002 Internal Audit/Specialized Accounting	\$1,219,634	\$17	\$13,101	\$83	\$3,703	\$53,005	\$741	\$4,131	\$110	\$16,812	\$110	\$16,812	\$110	\$16,812	\$110
13003 Payroll	\$189,446	-	-	\$273	\$58	\$785	\$288	\$7,802	\$995	\$2,189	\$995	\$2,189	\$995	\$2,189	\$995
15001 County Counsel	\$2,495,213	-	-	-	\$3,610	\$79,183	\$670,738	\$3,621	\$223,198	\$3,621	\$223,198	\$3,621	\$223,198	\$3,621	\$223,198
11301 Human Resources	\$1,631,529	-	-	\$1,702	\$148	\$5,870	\$2,149	\$93,627	\$1,980	\$67,234	\$1,980	\$67,234	\$1,980	\$67,234	\$1,980
73001 Purchasing	\$1,173,688	\$795	\$306,103	\$3,950	\$953	\$587	\$2,547	\$91,815	\$1,287	\$11,249	\$1,287	\$11,249	\$1,287	\$11,249	\$1,287
72001 EDN FM - Admin	\$443,536	-	-	-	-	-	-	-	-	-	-	-	-	-	-
72005 EDN Energy	\$8,127,407	-	-	\$5,590	-	\$25,036	-	\$123,935	\$5,877	\$5,877	\$5,877	\$5,877	\$5,877	\$5,877	\$5,877
72007 EDN Payroll	\$179,611	-	-	-	\$384	-	-	\$17,363	\$1,002	\$1,002	\$1,002	\$1,002	\$1,002	\$1,002	\$1,002
<b>Total Actual Costs</b>	<b>\$51,358,335</b>	<b>\$2,181</b>	<b>\$282,701</b>	<b>\$22,600</b>	<b>\$10,651</b>	<b>\$179,651</b>	<b>\$691,039</b>	<b>\$476,151</b>	<b>\$14,003</b>	<b>\$871,724</b>	<b>\$14,003</b>	<b>\$871,724</b>	<b>\$14,003</b>	<b>\$871,724</b>	<b>\$14,003</b>
Real/Forward Amounts	\$6,054,240	\$1,290	(\$59,591)	(\$83,134)	\$5,677	(\$1,117,622)	\$104,255	(\$12,085)	(\$5,207)	\$129,813	(\$5,207)	\$129,813	(\$5,207)	\$129,813	(\$5,207)
Regular Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	(\$4,806,228)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Available Cost</b>	<b>\$51,358,335</b>	<b>\$3,391</b>	<b>\$223,110</b>	<b>(\$62,534)</b>	<b>\$16,330</b>	<b>(\$939,071)</b>	<b>\$795,304</b>	<b>\$464,066</b>	<b>\$9,596</b>	<b>\$501,537</b>	<b>\$9,596</b>	<b>\$501,537</b>	<b>\$9,596</b>	<b>\$501,537</b>	<b>\$9,596</b>

County of Riverside  
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Cost Exhibit (Continued)

Exhibit A

Department	Total	41805 Mental Health Substance Abuse	42001 Public Health	42002 California Children	42004 Environmental Health	42005 Animal Control Services	42007 Public Health Ambulatory Care	43001 Riv Co Regional Medical Center	43002 Med Indigent Services	43003 Devotion Health
Building Use Allowance	\$10,547,823	-	\$80,941	-	\$2,125	\$811,577	\$80,149	\$4,710	-	-
Equipment Use Allowance	\$9,484,558	-	\$755,963	\$4,222	\$44,017	\$61,637	\$26,614	-	-	\$2,038
11001 County Executive Office	\$3,163,163	\$9,345	\$81,907	\$12,486	\$20,745	\$24,426	\$43,931	\$57,521	\$4,967	\$35,473
13001 Auditor Controller	\$2,982,875	\$11,034	\$103,332	\$6,106	\$20,911	\$30,847	\$31,791	\$474,134	\$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	\$1,108	\$5,326	\$1,370	\$1,839	\$1,850	\$2,641	\$46,861	\$533	\$1,192
15001 County Counsel	\$2,485,213	\$7	\$8,114	-	\$1,783	\$190	-	\$4,930	-	-
11301 Human Resources	\$1,631,523	\$6,480	\$74,794	\$9,244	\$15,549	\$16,105	\$18,654	\$296,039	\$2,416	\$11,620
73001 Purchasing	\$1,173,008	\$18,240	\$10,216	\$700	\$3,066	\$18,812	\$8,553	\$301,554	\$3,864	\$2,315
72001 EDA FM - Admin	\$143,534	-	-	-	-	-	-	-	-	-
72005 EDA Energy	\$8,127,407	-	\$137,363	\$4,323	\$42,078	\$85,212	\$39,406	\$544,773	-	-
72007 EDA Parking	\$179,821	-	\$1,636	-	\$1,447	\$1,110	-	\$469	-	\$117
<b>Total Actual Costs</b>	<b>\$51,338,395</b>	<b>\$48,493</b>	<b>\$776,749</b>	<b>\$39,081</b>	<b>\$1,601,551</b>	<b>\$1,050,795</b>	<b>\$251,565</b>	<b>\$2,310,793</b>	<b>\$33,578</b>	<b>\$57,906</b>
Roll Forward Adjustments	\$6,054,240	(\$11,441)	(\$178,424)	(\$12,469)	\$74,318	\$642,164	(\$418,827)	\$821,096	(\$4,169)	\$23,912
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	(\$4,806,229)	-	-	-	-	-	-	-	-	-
<b>Total Claimable Cost</b>	<b>\$52,586,406</b>	<b>\$37,052</b>	<b>\$497,325</b>	<b>\$26,612</b>	<b>\$234,769</b>	<b>\$1,692,959</b>	<b>(\$167,862)</b>	<b>\$3,131,889</b>	<b>\$25,409</b>	<b>\$81,718</b>

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County of Riverside  
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Cost Exhibit (Continued)

Department	Total	GENERAL FUND												
		4000 Water Maintenance	51001 OPS Admin	51000 OPS Capital Ad	53000 OPS Adm	53005 OPS Other	53005 OPS Materials	53005 OPS Inhabitat Admin	53007 DCA DCA	53007 DCA Local	53008 DCA Other Programs	53009 Office of Aging		
Building Use Allowance	\$20,547,632	-	\$363,539	-	-	-	-	-	-	-	-	-	-	-
Equipment Use Allowance	\$9,484,558	-	-	-	-	-	-	-	-	-	-	-	-	-
11003 County Executive Office	\$3,163,163	\$71,489	\$289,128	-	-	\$165	-	\$1,371	\$1,213	\$332	-	\$10,974	-	-
13001 Auditor Controller	\$2,902,875	\$51,215	(\$44,171)	\$4,664	\$2,596	\$948	-	\$6,793	\$3,650	\$1,900	-	\$29,345	-	-
13002 Mutual Audit/Specialized Accounting	\$1,219,624	\$416	\$27,214	-	-	\$963	-	\$222	\$2,085	\$189	-	\$94,382	-	-
13003 Payroll	\$189,486	\$2,659	\$36,902	-	-	-	-	\$365	\$288	\$16	-	\$1,583	-	-
15001 County Counsel	\$2,485,219	\$4,138	\$430,256	-	-	-	-	\$137	\$28	\$5	-	\$4,489	-	-
11301 Human Resources	\$1,631,573	\$15,777	\$236,496	-	-	-	-	\$1,175	\$983	-	-	\$3,566	-	-
73001 Purchasing	\$1,173,630	\$27,802	\$10,696	-	\$206	\$58	-	\$2,790	\$5,599	\$464	-	\$9,313	-	-
72001 EMA Fu - Admin	\$143,534	-	-	-	-	-	-	-	-	-	-	-	-	-
72006 EMA Energy	\$8,122,407	-	\$227,474	-	-	-	-	-	\$2,014	-	-	\$3,132	-	-
72007 EMA Parking	\$279,611	\$468	\$1,879	-	-	-	-	\$111	-	-	-	\$468	-	-
Total Actual Costs	\$51,328,395	\$173,785	\$1,547,384	\$9,664	\$2,802	\$1,689	\$13,154	\$7,135	\$2,986	\$161,252	-	\$1,612,552	-	-
Ball Forward Amounts	\$6,054,240	\$10,709	(\$77,691)	\$1,324	(\$2,507)	(\$49,427)	(\$22,894)	(\$28,736)	(\$4,346)	\$78,899	-	-	-	-
Regular Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	(\$4,806,239)	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Available Cost	\$52,586,416	\$184,494	\$1,469,693	\$10,608	(\$100)	(\$47,738)	(\$6,590)	(\$3,601)	(\$1,160)	\$340,247	-	-	-	-

County of Riverside  
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Exhibit A

Cost Exhibit (Continued)

Department	Total	54001 Veterans Services	63001 Cooperative Extension	70002 EDA Custodial Svcs	72000 EDA Maintenance Svcs	72004 EDA Real Estate	72005 EDA Project Management	72008 EDA Capital Projects	73003 Printing Services	73004 Supply Services
Building Use Allowance	\$20,547,823	\$13,164	-	\$10,223	\$73,358	\$1,208,704	\$4,054	-	-	-
Equipment Use Allowance	\$9,484,558	\$874	-	-	-	-	\$641	-	-	-
11001 County Executive Office	\$3,163,163	\$988	\$455	\$4,621	\$15,014	\$48,998	\$5,511	\$266	\$2,372	\$12,154
13001 Auditor Controller	\$2,982,875	\$1,370	\$1,248	\$44,041	\$162,340	\$60,580	\$21,444	\$15,971	\$4,815	\$6,880
13002 Internal Audit/Specialized Accounting	\$1,219,626	\$17	\$19,044	\$1,258	\$1,381	\$8,018	\$4,512	\$5	\$671	\$857
13003 Payroll	\$189,446	\$131	\$42	\$2,232	\$1,886	\$365	\$343	-	\$236	\$150
15001 County Counsel	\$7,495,219	\$809	-	-	\$115	\$28,374	\$1,422	\$14,665	-	-
11301 Human Resources	\$1,631,523	\$644	\$308	\$10,338	\$11,860	\$7,003	\$1,044	-	\$1,232	\$80
73001 Purchasing	\$1,173,608	\$14	\$6	\$1,481	\$7,732	\$4,613	\$3,806	\$6,381	\$3,880	\$13,634
72001 EDA PM - Admin	\$143,534	-	-	\$23,138	\$54,859	\$29,688	\$20,788	-	-	-
72006 EDA Energy	\$8,127,407	\$461	\$499	\$48,730	\$80,909	\$96,220	-	-	-	-
72007 EDA Parking	\$179,521	-	-	\$3,779	\$1,870	\$65,808	\$3,339	-	-	-
<b>Total Actual Costs</b>	<b>\$51,338,395</b>	<b>\$18,492</b>	<b>\$21,602</b>	<b>\$154,841</b>	<b>\$351,164</b>	<b>\$1,633,351</b>	<b>\$77,404</b>	<b>\$37,298</b>	<b>\$13,156</b>	<b>\$54,585</b>
<b>Net Forward Amounts</b>	<b>\$6,054,240</b>	<b>(\$16,273)</b>	<b>\$9,253</b>	<b>(\$4,768)</b>	<b>(\$166,174)</b>	<b>\$202,739</b>	<b>(\$72,773)</b>	<b>\$2,439</b>	<b>(\$547)</b>	<b>(\$98,711)</b>
<b>Regular Adjustments</b>	<b>-</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>(\$4,806,229)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Cost</b>	<b>\$52,586,406</b>	<b>\$2,219</b>	<b>\$30,855</b>	<b>\$146,073</b>	<b>\$184,990</b>	<b>\$1,836,090</b>	<b>\$4,631</b>	<b>\$39,737</b>	<b>\$12,609</b>	<b>(\$64,146)</b>



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Cost Exhibit (Continued)

Department	Total	70000 Services										
		71000	72000	73000	74000	75000	76000	77000	78000	79000	80000	
Building Use Allowance	\$20,547,803	\$16,612	-	-	\$66,580	-	-	\$22,278	-	-	\$284,190	-
Equipment Use Allowance	\$9,404,528	-	-	-	-	-	-	-	-	-	-	-
11001 County Executive Office	\$3,163,119	\$15,877	\$2,831	\$229	\$106,813	-	\$7,290	\$1,365	-	-	\$113,551	-
13001 Auditor Controller	\$2,982,875	\$36,590	\$3,424	\$1,832	\$31,597	\$232	\$61,557	\$1,529	-	-	\$540	-
13002 Internal Audit/Specialized Accounting	\$1,219,628	\$75,460	\$674	\$4	\$182,161	-	\$2,956	\$26	-	\$28,132	\$1	-
13003 Payroll	\$189,445	\$683	\$123	-	\$3,824	-	\$485	\$100	-	-	-	-
15001 County Counsel	\$2,485,219	-	-	-	-	\$126	\$96,554	-	-	-	\$1,376	-
11301 Human Resources	\$1,631,532	\$3,342	\$656	-	\$36,282	-	\$980	\$616	-	-	-	-
73001 Purchasing	\$1,173,628	\$22,562	\$227	\$429	\$13,431	\$8,124	\$5,438	\$94	-	-	-	-
72001 EDA PM - Admin	\$143,234	-	-	-	-	-	-	-	-	-	-	-
72006 EDA Energy	\$8,127,407	\$204,978	-	-	\$66,921	-	\$141,749	\$2,764	-	\$753,394	-	-
72007 EDA Perdig	\$179,612	-	-	-	\$4,765	-	\$760	-	-	-	-	-
Total Actual Costs	\$51,389,295	\$437,154	\$7,685	\$2,294	\$530,187	\$8,491	\$279,827	\$6,424	-	\$1,605,736	\$116,468	-
Roll Forward Amounts	\$6,054,240	\$218,671	(\$4,805)	-	\$131,506	(\$10,979)	\$89,902	(\$5,923)	-	\$122,783	(\$14,719)	-
Regular Adjustments	-	-	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	(\$4,805,228)	-	-	-	-	-	-	-	-	-	-	-
Total Available Cost	\$52,589,407	\$655,825	\$3,080	\$2,294	\$661,693	(\$12,485)	\$389,729	\$501	-	\$1,728,699	\$96,749	-

County of Riverside  
OMB A-87 Cost Allocation Plan

Cost Exhibit (continued)

Exhibit A

Department	Total	991164 Regional Parks & Open Space	953201 Trans Commissions	987001 Van Horn Regional Transit PPA	938001 Children & Family First	943001 WMO Operations	947200 Flood Cont Cont Admin	960001 Library	960000-963001 Various CSAs	All Other
Building Use Allowance	\$20,547,822	-	-	-	-	-	-	-	\$9,295	\$5,008,784
Equipment Use Allowance	\$9,484,558	-	-	-	-	-	-	-	-	-
11001 County Executive Office	\$3,165,163	\$42,188	\$18	\$52	\$18,541	\$2,715	\$8,483	\$1,328	\$7,005	-
13001 Auditor Controller	\$7,982,875	\$55,489	\$424	\$1,350	\$2,802	\$392	\$48,933	\$753	\$36,189	\$53,656
13002 Internal Audit/Specialized Accounting	\$1,219,624	\$11,635	-	\$1	\$5,944	\$52	\$15,607	\$25	\$132	\$1,035
13003 Payroll	\$189,446	\$2,418	-	-	\$291	\$380	\$1,967	(\$6,117)	\$765	(\$2,909)
15001 County Courted	\$2,495,213	\$7,086	-	-	\$4,727	-	\$19,342	-	\$394	\$3,653
11301 Human Resources	\$1,631,528	\$9,271	-	-	\$1,218	-	\$32,162	-	\$3,853	\$2,874
73001 Purchasing	\$1,173,608	\$5,776	-	\$57	\$28,208	-	\$43,897	-	\$4,124	\$3,256
72001 EDA PM - Admin	\$14,534	-	-	-	-	-	-	-	\$74	-
72006 EDA Energy	\$8,127,407	-	-	-	-	-	-	\$144,642	\$9,773	\$1,346,703
72007 EDA Parking	\$179,621	-	-	-	-	-	-	-	-	\$10,686
<b>Total Actual Costs</b>	<b>\$51,358,395</b>	<b>\$139,843</b>	<b>\$642</b>	<b>\$1,460</b>	<b>\$56,731</b>	<b>\$3,519</b>	<b>\$191,491</b>	<b>\$1,406,672</b>	<b>\$71,524</b>	<b>\$6,447,448</b>
<b>Self Forwarded Amounts</b>	<b>\$6,054,240</b>	<b>\$25,410</b>	<b>(\$2,206)</b>	<b>(\$115,270)</b>	<b>(\$8,099)</b>	<b>(\$467)</b>	<b>(\$1,414)</b>	<b>\$138,683</b>	<b>(\$17,874)</b>	<b>\$1,979,273</b>
<b>Regular Adjustments</b>	<b>-</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>(\$1,886,229)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(\$2,547,749)</b>
<b>Total Claimable Cost</b>	<b>\$52,566,406</b>	<b>\$159,253</b>	<b>(\$1,563)</b>	<b>(\$118,810)</b>	<b>\$48,642</b>	<b>\$3,052</b>	<b>\$189,077</b>	<b>\$178,275</b>	<b>\$53,650</b>	<b>\$5,878,972</b>



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

County of Riverside  
OMB A-67 Cost Allocation Plan

Exhibit A

Date Printed: 12/29/2014

Cost Exhibit (Continued)

Department	Total	2nd Alloc Benefits
Building User Allowance	\$20,547,823	-
Equipment Use Allowance	\$9,404,358	-
11000 County Executive Office	\$3,163,313	-
13000 Auditor Controller	\$2,982,079	\$2
13002 Internal Audit/Specialized Accounting	\$1,219,624	\$6
13003 Payroll	\$189,448	\$4
15001 County Counsel	\$2,495,213	\$2
11301 Human Resources	\$1,631,525	-
73001 Purchasing	\$1,173,608	\$9
72001 EDA PM - Admin	\$143,554	-
72006 EDA Energy	\$8,117,407	\$5
72007 EDA Parking	\$179,621	-
<b>Total Actual Costs</b>	<b>\$51,394,595</b>	<b>\$28</b>
Real Reversal Amounts	\$6,054,240	-
Regular Adjustments	-	-
One Time Adjustments	(\$4,005,229)	-
<b>Total Allocable Cost</b>	<b>\$52,586,406</b>	-

**HOUSING AUTHORITY OF THE COUNTY OF RIVERSIDE**  
**Fiscal Year 2016-2017 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 \$75.81 for Calendar Year 2015 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.