

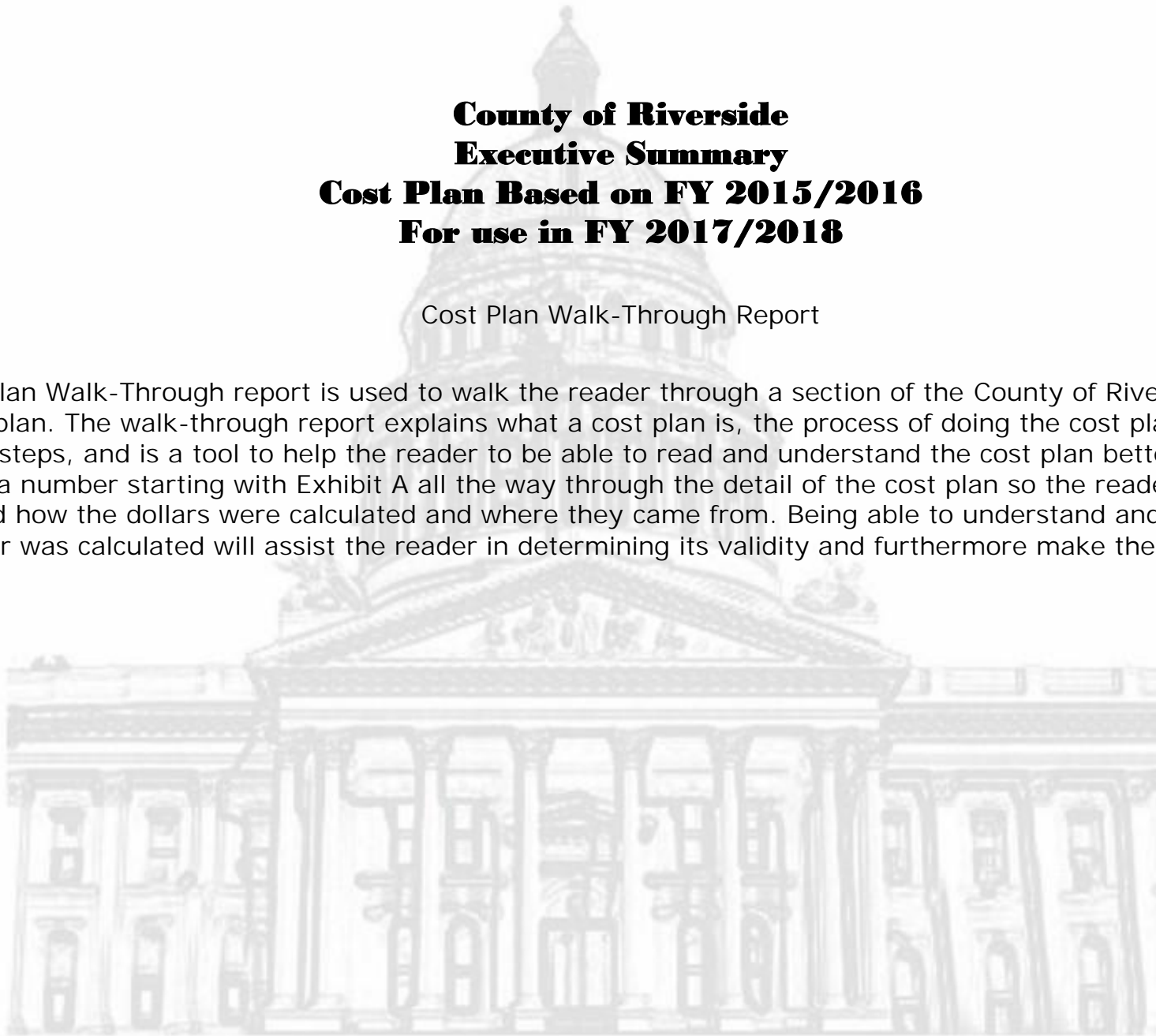
**County of Riverside**  
**Executive Summary**  
**Cost plan Based on FY 2015/2016**  
**For use in FY 2017/2018**  
**Tuesday, May 2, 2017**



**County of Riverside  
Executive Summary  
Cost Plan Based on FY 2015/2016  
For use in FY 2017/2018**

Cost Plan Walk-Through Report

The Cost Plan Walk-Through report is used to walk the reader through a section of the County of Riverside cost allocation plan. The walk-through report explains what a cost plan is, the process of doing the cost plan with all the necessary steps, and is a tool to help the reader to be able to read and understand the cost plan better. This report will follow a number starting with Exhibit A all the way through the detail of the cost plan so the reader can understand how the dollars were calculated and where they came from. Being able to understand and question how the number was calculated will assist the reader in determining its validity and furthermore make the cost plan more accurate.



## Cost Plan Walk-Through Report

The cost allocation plan is a tool to calculate and spread county -wide indirect cost to departments and funds that receive a service from other departments. Indirect costs are cost that are administrative in nature and incurred while providing a service to other departments in the county.

The cost allocation plan is organized in two groups, central service departments and receiving departments. The departments that are allocated out to the receiving departments are called "Central Service Departments". Each of these departments represents a chapter in the cost plan. These departments typically are the administrative and support departments in the county. Their primary purpose is to support all of the departments and funds in the entire county. Examples of these departments are county manager, finance, accounting, purchasing, human resources, IT, building maintenance, etc. Receiving departments are departments that receive a service from the central service departments and primary function is to service the outside.

Once the central service departments (CSD) are determined, the cost plan uses different allocation basis to allocate, or spread the costs of the CSDs throughout the county. The default allocation basis' are:

- ) Total expenditures per department.
- ) Number of employees per department.

However these are not the only two bases that can be used. There are many other allocation bases that could be used to allocate the cost out of each function. These bases are determined after much consideration between the consultant and the county to determine what basis will allocate the costs out as accurately as possible.

Once the costs of each CSD are allocated in detail chapter by chapter, the cost plan document summarizes the allocations in Exhibit A. This exhibit shows the final allocation to each receiving department from all CSD's. These numbers represent the total indirect cost per receiving department within the county. Depending on the county, these dollars can be charged out and later collected to reimburse the general fund for the service the county provided. These dollars can be added to the direct cost of a specific department or fund to determine the Full cost of service. This can be later used to determine user fee related services.

## Cost Plan Structure

Each Central Service Department (CSD) is a chapter in the cost plan. In the County of Riverside Plan, there are 12 central service departments and thus 12 chapters.

The structure of the cost plan is as follows:

- ) The Table of Contents provides a guide to the entire plan.
- ) The Certification of Agency Fiscal Officer is the reviewing officer's statement authorizing the use/acceptance of this cost plan. (optional)
- ) Exhibit A - 'Cost Exhibit'. This shows the total allocation from the central service departments to each of the receiving departments in the county.
- ) Exhibit B - 'Roll Forward Calculations'. These are the amounts taken from prior year (Est. Cost) and actual amounts from this budget, plus any adjustments summarized into one report so the reader can see the total without all the detail.
- ) Exhibit C - 'Service to Service Allocations'. These are the central service department to central service department allocations to one another.
- ) Exhibit D - 'Significant Changes from Prior Year'. This lists any significant changes from the prior year.

The details of the cost plan are broken down by 'Chapter' (CSD). Each chapter is divided into the following:

- ) Narratives – Describes the general purpose of the department and lists the functions for the department along with a description for the functions.
- ) Revenue Reconciliation – Reconciles the revenue and cost applied dollars to the direct bills. (This is only necessary in an OMB A-87 Cost Plan that will be submitted to the State.)
- ) Labor Distribution Summary (Optional) – Shows a breakdown of personnel within the chapter and the allocation between functions within the chapter.
- ) Schedule of costs to be allocated – This is a summary of the expenditures and how they are spread to each function within the department.
- ) Detail Allocations – Each function is broken down showing the allocations to each of the departments, along with direct billing and the total functional cost for the function. Each function will have its own page to represent the breakout.
- ) Summary of Allocated Costs – A summary from each of the Detail Allocations so you can see the total allocated amount for each receiving department. This number feeds forward to Exhibit A.

An example of the Table of Contents, Cost Exhibit and a CSD chapter is attached.

## Guide to Reading the Cost Allocation Plan

In the following pages there is an example of a chapter directly from your county cost plan. We will trace a number through the plan from its origin. Once you can trace one number through the plan you can follow the same steps to trace any other number through the plan. This process is meant to assist the reader in understanding the process better. In our example there are 12 central service departments. 13002 Audits and Specialized Accounting is highlighted as an example. Within the 13002 Audits and Specialized Accounting department there are 7 Functions that have been determined for the cost plan process. The functions are created in order for the cost plan to be more accurate. Each function that is developed will then be allocated using a separate allocation basis that reflects the effort involved in the particular functional service.

Table of Contents – The cost plan begins with the table of contents. This table shows you each of the central service departments that were selected to be in the cost plan as well as the different functions and allocation basis that were used to allocate out the costs of these functions. The Table of Contents is also a good tool to see the layout of each chapter and where the summary exhibits are.

On the next page you will find the Table of Contents with the 13002 Audits and Specialized Accounting department underlined. This will be the central service department we follow through our example. You will notice there are 7 Functions. Capital Accounting Partners has worked with this department to determine what functions best represent the service being given. This is the most important part of the cost plan process. We want to make sure that the department is most accurately allocated out. If you were to only use one function to allocate out these cost you could see that would not represent the many functions that the department performs and therefore not allocate out the costs properly so that is why we use 7 Functions in this example to allocate out the costs of the 13002 Audits and Specialized Accounting department.

## TABLE OF CONTENTS (continued)

Chapter	Allocation Basis	Schedule
<b>13001 Auditor-Controller (continued)</b>		
Detail Allocation - Budget Preparation	Expenditures per dept ID excluding, capital, transfers and debt	4.6.1
Detail Allocation - Claims & Disb	# of B Warrant journal lines processed	4.6.2
Detail Allocation - Capital Asset	Number of capital asset items	4.6.3
Detail Allocation - General Acctg	Audit hours spent per dept ID	4.6.4
Detail Allocation - Internal Audit Support	Direct Identified	4.6.5
Detail Allocation - Specialized Acctg Supt	Direct Identified	4.6.6
Detail Allocation - Internal Payroll Support	Direct Identified	4.6.7
Detail Allocation - External Audit	Direct Identified	4.6.8
Detail Allocation - Property Tax/ Unallowable	Not further allocated	Not Allocated
Departmental Cost Allocation Summary		4.7
<b>13002 Audits and Specialized Accounting</b>		
Narrative		5.1
Revenue Reconciliation		5.2
Labor Distribution Summary		5.3
Schedule of Costs to be Allocated by Function		5.4
Service to Service Cost		5.5
Detail Allocation - Internal Audit Services	Audit hours spent per dept ID	5.6.1
Detail Allocation - Cost Plan Prep	Expenditures per dept ID excluding, capital, transfers and debt	5.6.2
Detail Allocation - Rate Review	Direct hours based on rate review	5.6.3
Detail Allocation - Single Audit	Number of programs by department	5.6.4
Detail Allocation - Single Audit Contract	Program audit hours per department	5.6.5
Detail Allocation - Courts	Direct Identified	5.6.6
Detail Allocation - SB 90/Unallow	Not further allocated	Not Allocated
Departmental Cost Allocation Summary		5.7
<b>13003 Payroll</b>		
Narrative		6.1
Revenue Reconciliation		6.2
Labor Distribution Summary		6.3
Schedule of Costs to be Allocated by Function		6.4
Service to Service Cost		6.5
Detail Allocation - Payroll	# of Payroll checks by department	6.6.1
Departmental Cost Allocation Summary		6.7

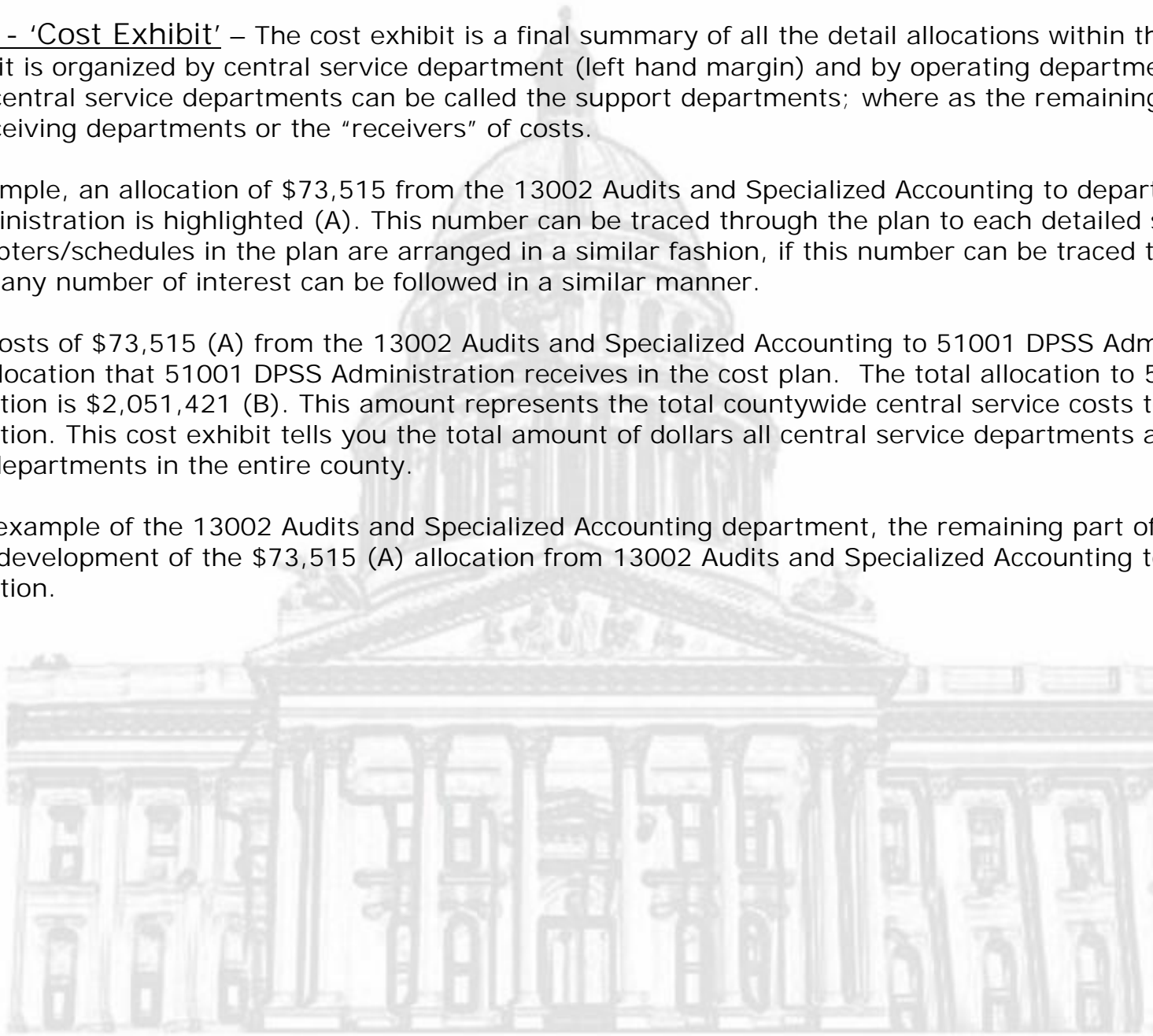


Exhibit A - 'Cost Exhibit' – The cost exhibit is a final summary of all the detail allocations within the cost plan. The Cost Exhibit is organized by central service department (left hand margin) and by operating department (across the top). The central service departments can be called the support departments; where as the remaining departments are the receiving departments or the “receivers” of costs.

In this example, an allocation of \$73,515 from the 13002 Audits and Specialized Accounting to department 51001 DPSS Administration is highlighted (A). This number can be traced through the plan to each detailed schedule. Since all the chapters/schedules in the plan are arranged in a similar fashion, if this number can be traced throughout the plan, than any number of interest can be followed in a similar manner.

The total costs of \$73,515 (A) from the 13002 Audits and Specialized Accounting to 51001 DPSS Administration is not the only allocation that 51001 DPSS Administration receives in the cost plan. The total allocation to 51001 DPSS Administration is \$2,051,421 (B). This amount represents the total countywide central service costs to 51001 DPSS Administration. This cost exhibit tells you the total amount of dollars all central service departments allocate to all receiving departments in the entire county.

Using our example of the 13002 Audits and Specialized Accounting department, the remaining part of this report will follow the development of the \$73,515 (A) allocation from 13002 Audits and Specialized Accounting to 51001 DPSS Administration.



**Exhibit A**

**Cost Exhibit (continued)**

Department	Total	43002 Med Indigent Services Program	43003 Correctional Health Systems	45001 Department of Waste Resources	51001 DPSS Administration	51003 DPSS Categorical Aid	51004 DPSS Other Aid	51006 DPSS - Homeless	52001 Local Initiative Admin DCA
1 Building Depreciation	\$24,688,600	-	-	-	\$493,960	-	-	-	-
2 Equipment Depreciation	\$11,674,721	-	\$178,925	-	-	-	-	-	-
11001 County Executive Office	\$4,786,642	\$2,332	\$34,551	\$68,995	\$456,582	-	-	\$256	\$1,721
13001 Auditor-Controller	\$3,411,297	\$29,383	\$8,286	\$55,086	(\$34,790)	\$16,261	\$4,231	\$907	\$5,849
13002 Audits and Specialized Accounting	\$1,239,623	\$119	\$1,696	\$25,319	(A) 73515	\$909	-	\$619	\$37,713
13003 Payroll	(\$64,603)	(\$99)	(\$633)	(\$528)	(\$13,640)	-	-	-	(\$111)
15001 County Counsel	\$3,024,507	-	-	\$7,017	\$490,979	-	-	-	\$906
11301 Human Resources	\$2,626,583	\$2,505	\$25,513	\$27,045	\$220,062	-	-	-	(\$3,921)
73001 Purchasing	\$1,907,818	\$1,862	\$6,786	\$47,058	\$32,120	-	\$132	\$115	\$2,523
72001 EDA FM - Admin	\$112,882	-	-	-	-	-	-	-	-
72006 EDA Energy	\$6,867,240	-	-	-	\$330,862	-	-	-	-
72007 EDA Parking	\$159,296	-	\$631	\$412	\$1,772	-	-	-	\$388
<b>Total Actual Costs</b>	<b>\$60,434,606</b>	<b>\$36,101</b>	<b>\$255,755</b>	<b>\$230,404</b>	<b>(B) 2051421</b>	<b>\$17,170</b>	<b>\$4,363</b>	<b>\$1,898</b>	<b>\$45,068</b>
<b>Roll Forward Amounts</b>	<b>\$8,971,183</b>	<b>\$2,523</b>	<b>\$197,949</b>	<b>\$56,619</b>	<b>\$504,037</b>	<b>\$8,486</b>	<b>\$1,561</b>	<b>\$229</b>	<b>\$31,914</b>
<b>Regular Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>One-Time Adjustments</b>	<b>(\$6,286,580)</b>	<b>-</b>	<b>(\$176,887)</b>	<b>-</b>	<b>(\$141,441)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Costs</b>	<b>\$63,119,210</b>	<b>\$38,625</b>	<b>\$276,817</b>	<b>\$287,024</b>	<b>\$2,414,017</b>	<b>\$25,657</b>	<b>\$5,925</b>	<b>\$2,127</b>	<b>\$76,982</b>



**Narrative** – Every central service department chapter will start out with a Narrative. This is simply a brief introduction to the department’s purpose. It will describe the department and what functions were created to allocate out the department costs. The narrative is also used to explain what allocation basis was chosen to allocate out the costs.

In our example of the 13002 Audits and Specialized Accounting department you can see that there are 7 Functions and they are described below as well as the method of allocating each one.

**13002 Audits and Specialized Accounting  
Schedule 5.1**

**Narratives**

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

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

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

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

Revenue Reconciliation – (OPTIONAL) the revenue reconciliation is a page that would ONLY be used in an OMB 2 CFR part 200 cost allocation plan. If you are not reading an OMB cost plan than you can skip forward to the next page.

If you submit the plan to the state, this is where the schedule comes into play. This schedule will reconcile the revenues and cost applied \$ to the financial statements to assure that the plan is correctly offsetting all allowable revenues and properly handling all un-allowable revenues. This schedule does not affect any other part of the plan. All it does is check the Direct Bills that we have offset in the plan and reconcile them to the revenues we state from the financials.

**13002 Audits and Specialized Accounting  
Schedule 5.2**

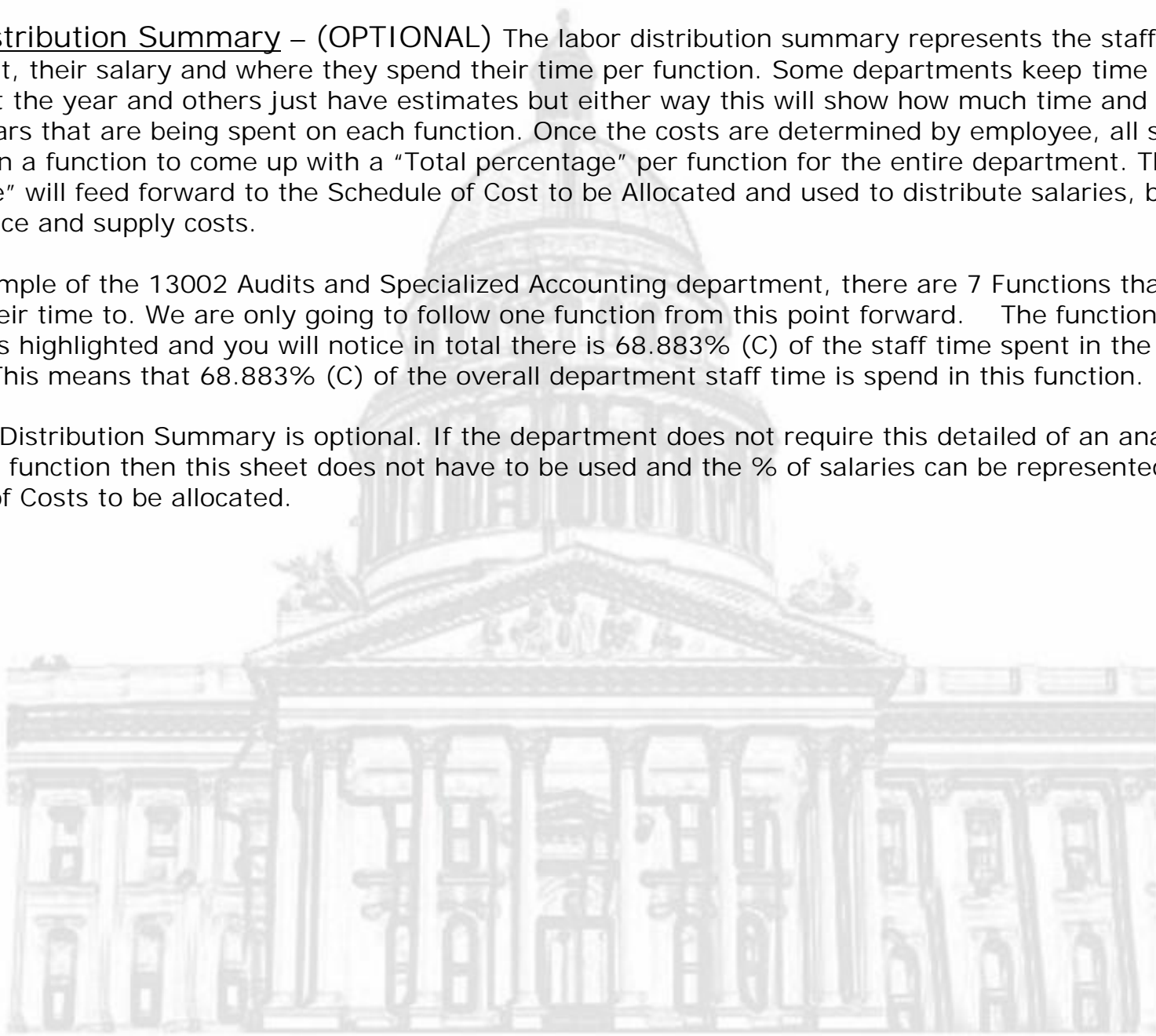
**Revenue Reconciliation**

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

Labor Distribution Summary – (OPTIONAL) The labor distribution summary represents the staff from the given department, their salary and where they spend their time per function. Some departments keep time records throughout the year and others just have estimates but either way this will show how much time and furthermore salary dollars that are being spent on each function. Once the costs are determined by employee, all salary costs are added up in a function to come up with a “Total percentage” per function for the entire department. This “Total percentage” will feed forward to the Schedule of Cost to be Allocated and used to distribute salaries, benefits and some service and supply costs.

In our example of the 13002 Audits and Specialized Accounting department, there are 7 Functions that the staff can allocate their time to. We are only going to follow one function from this point forward. The function “Internal Audit Services” is highlighted and you will notice in total there is 68.883% (C) of the staff time spent in the Internal Audit Services. This means that 68.883% (C) of the overall department staff time is spend in this function.

The Labor Distribution Summary is optional. If the department does not require this detailed of an analysis, or if there is only one function then this sheet does not have to be used and the % of salaries can be represented directly on the Schedule of Costs to be allocated.



**13002 Audits and Specialized Accounting  
Schedule 5.3**

**Labor Distribution Summary**

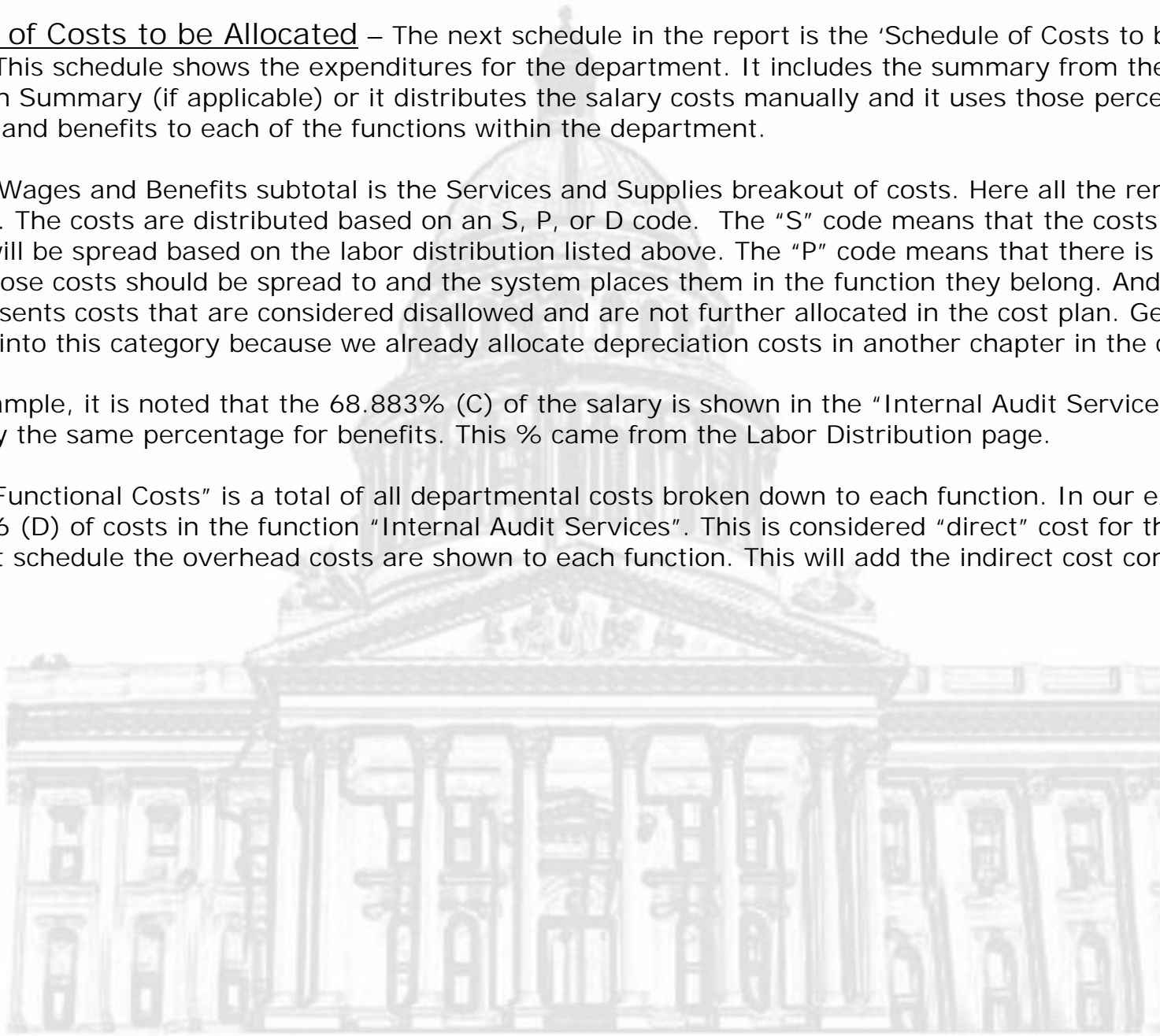
<b>Staff Name</b>	<b>Salary</b>	<b>General Admin</b>	<b>Internal Audit Services</b>	<b>Cost Plan Prep</b>	<b>Rate Review</b>	<b>Single Audit</b>	<b>Single Audit Contract</b>	<b>Courts</b>	<b>SB 90/Unallow</b>
Markwardt, Beverly	\$76,574	\$16,205	-	\$9,336	\$14,699	\$21	-	\$22,491	\$13,822
Soriano, Teresita	\$77,163	\$7,692	-	\$38,893	\$16,064	\$14,418	-	\$96	-
Pendleton, Marla	\$98,838	\$37,397	\$9,695	\$22,336	\$13,250	\$854	-	\$9,097	\$6,209
Dominski, Russell	\$91,478	-	\$91,478	-	-	-	-	-	-
Casillas, Rene	\$91,373	-	\$90,023	\$870	\$480	-	-	-	-
Gonzalez, Anabel	\$26,671	-	\$26,671	-	-	-	-	-	-
Bartha, Brigitta	\$2,377	-	\$2,377	-	-	-	-	-	-
McGowin-Paul, Carmen	\$84,239	-	\$80,632	-	\$3,607	-	-	-	-
Santos, Caroline	\$50,992	-	\$49,072	-	\$1,920	-	-	-	-
Grau, Gerardo	\$73,265	-	\$72,027	-	\$1,238	-	-	-	-
Ranosa, Maria Agnes	\$67,930	-	\$67,930	-	-	-	-	-	-
Ornelas, Thomas	\$74,148	-	\$71,528	-	\$2,620	-	-	-	-
<b>Total</b>	<b>\$815,048</b>	<b>\$61,294</b>	<b>\$561,433</b>	<b>\$71,435</b>	<b>\$53,878</b>	<b>\$15,293</b>	<b>-</b>	<b>\$31,684</b>	<b>\$20,031</b>
<b>Total Percentage</b>	<b>100.000%</b>	<b>7.520%</b>	<b>(C) 68.883%</b>	<b>8.765%</b>	<b>6.610%</b>	<b>1.876%</b>	<b>-</b>	<b>3.887%</b>	<b>2.458%</b>

Schedule of Costs to be Allocated – The next schedule in the report is the ‘Schedule of Costs to be Allocated’ schedule. This schedule shows the expenditures for the department. It includes the summary from the Labor Distribution Summary (if applicable) or it distributes the salary costs manually and it uses those percent’s to spread the wages and benefits to each of the functions within the department.

Below the Wages and Benefits subtotal is the Services and Supplies breakout of costs. Here all the remaining costs are listed here. The costs are distributed based on an S, P, or D code. The “S” code means that the costs listed with that line item will be spread based on the labor distribution listed above. The “P” code means that there is a specific function those costs should be spread to and the system places them in the function they belong. And lastly, the “D” code represents costs that are considered disallowed and are not further allocated in the cost plan. Generally Fixed assets fall into this category because we already allocate depreciation costs in another chapter in the cost plan.

In our example, it is noted that the 68.883% (C) of the salary is shown in the “Internal Audit Services” function followed by the same percentage for benefits. This % came from the Labor Distribution page.

The line, “Functional Costs” is a total of all departmental costs broken down to each function. In our example, there is \$1,093,516 (D) of costs in the function “Internal Audit Services”. This is considered “direct” cost for the department. In the next schedule the overhead costs are shown to each function. This will add the indirect cost component





**13002 Audits and Specialized Accounting  
Schedule 5.4**

Schedule of costs to be allocated

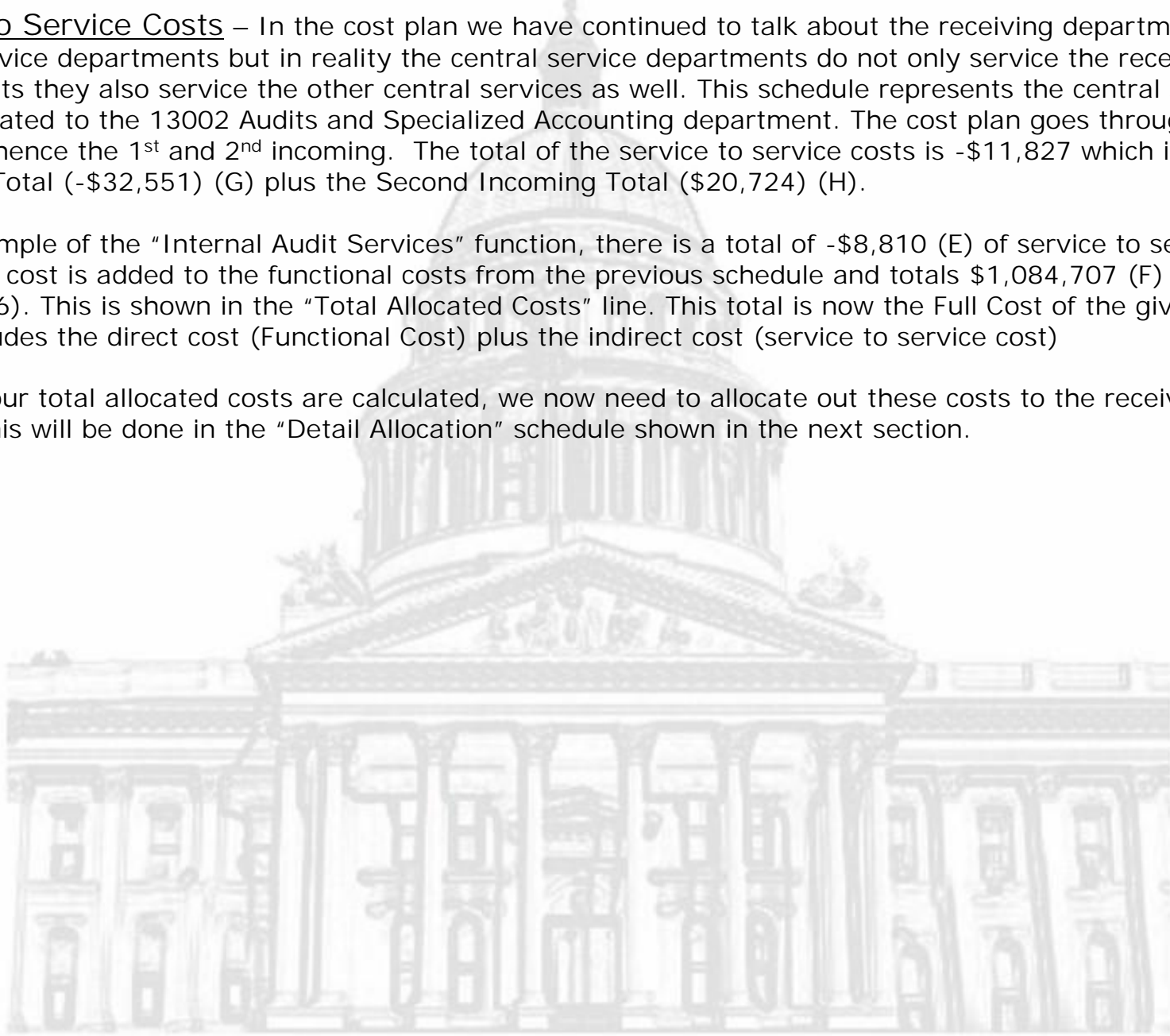
	Amount	Internal Audit Services							
		General & Admin	Internal Audit Services	Cost Plan Prep	Rate Review	Single Audit	Single Audit Contract	Courts	SB 90/Unallow
<i>Total %</i>		7.520%	(D) 68.883%	8.765%	6.610%	1.876%	-	3.887%	2.458%
<b>Wages and Benefits</b>									
Salaries	\$772,589	\$58,101	\$532,186	\$67,714	\$51,071	\$14,496	-	\$30,033	\$18,988
Benefits	\$282,893	\$21,274	\$194,866	\$24,794	\$18,700	\$5,308	-	\$10,997	\$6,953
<b>Wages and Benefits Subtotal</b>	<b>\$1,055,482</b>	<b>\$79,375</b>	<b>\$727,052</b>	<b>\$92,508</b>	<b>\$69,772</b>	<b>\$19,804</b>	<b>-</b>	<b>\$41,031</b>	<b>\$25,940</b>
<b>Services and Supplies</b>									
524560 Auditing & Accounting	Dist PROP \$65,511	\$1,111	-	-	-	-	\$64,400	-	-
525440 Professional Services	PROP \$86,241	-	-	-	-	-	-	-	\$86,241
Other Services & Supplies	SAL \$338,557	\$25,460	\$233,210	\$29,673	\$22,380	\$6,352	-	\$13,161	\$8,321
<b>Services and Supplies Subtotal</b>	<b>\$490,309</b>	<b>\$26,571</b>	<b>\$233,210</b>	<b>\$29,673</b>	<b>\$22,380</b>	<b>\$6,352</b>	<b>\$64,400</b>	<b>\$13,161</b>	<b>\$94,562</b>
<b>Cost Adjustments</b>									
ACO Transfer Salaries	\$52,488	\$3,947	\$36,156	\$4,600	\$3,470	\$985	-	\$2,040	\$1,290
ACO Transfer Benefits	\$20,466	\$1,539	\$14,098	\$1,794	\$1,353	\$384	-	\$796	\$503
ACO 525440 Cost Allocation Plan	\$20,000	-	-	\$20,000	-	-	-	-	-
<b>Cost Adjustments Subtotal</b>	<b>\$92,954</b>	<b>\$5,486</b>	<b>\$50,253</b>	<b>\$26,394</b>	<b>\$4,823</b>	<b>\$1,369</b>	<b>-</b>	<b>\$2,836</b>	<b>\$1,793</b>
<b>Reallocate Admin</b>		(\$111,433)	\$83,001	\$10,561	\$7,965	\$2,261	-	\$4,684	\$2,961
<b>Functional Costs</b>	<b>\$1,638,745</b>	<b>-</b>	<b>(D) \$1,093,516</b>	<b>\$159,135</b>	<b>\$104,939</b>	<b>\$29,787</b>	<b>\$64,400</b>	<b>\$61,712</b>	<b>\$125,256</b>



Service to Service Costs – In the cost plan we have continued to talk about the receiving departments vs. the central service departments but in reality the central service departments do not only service the receiving departments they also service the other central services as well. This schedule represents the central support costs being allocated to the 13002 Audits and Specialized Accounting department. The cost plan goes through 2 cycles of allocation hence the 1<sup>st</sup> and 2<sup>nd</sup> incoming. The total of the service to service costs is -\$11,827 which is the First Incoming Total (-\$32,551) (G) plus the Second Incoming Total (\$20,724) (H).

In our example of the “Internal Audit Services” function, there is a total of -\$8,810 (E) of service to service support costs. This cost is added to the functional costs from the previous schedule and totals \$1,084,707 (F) (-\$8,810 + \$1,093,516). This is shown in the “Total Allocated Costs” line. This total is now the Full Cost of the given function which includes the direct cost (Functional Cost) plus the indirect cost (service to service cost)

Now that our total allocated costs are calculated, we now need to allocate out these costs to the receivers of the service. This will be done in the “Detail Allocation” schedule shown in the next section.



**13002 Audits and Specialized Accounting  
Schedule 5.5**

**Service to Service Costs**

<b>Department</b>	<b>First Incoming</b>	<b>Second Incoming</b>	<b>Internal Audit Services</b>	<b>Cost Plan Prep</b>	<b>Rate Review</b>	<b>Single Audit</b>	<b>Single Audit Contract</b>	<b>Courts</b>	<b>SB 90/Unallow</b>
1 Building Depreciation	\$242	-	\$180	\$23	\$17	\$5	-	\$10	\$6
11001 County Executive Office	\$1,372	-	\$1,022	\$130	\$98	\$28	-	\$58	\$36
11001 County Executive Office	-	\$5	\$4	\$0	\$0	\$0	-	\$0	\$0
13001 Auditor-Controller	(\$34,165)	-	(\$25,448)	(\$3,238)	(\$2,442)	(\$693)	-	(\$1,436)	(\$908)
13001 Auditor-Controller	-	\$8,725	\$6,499	\$827	\$624	\$177	-	\$367	\$232
13002 Audits and Specialized Accounting	-	\$70	\$52	\$7	\$5	\$1	-	\$3	\$2
13003 Payroll	-	(\$44)	(\$33)	(\$4)	(\$3)	(\$1)	-	(\$2)	(\$1)
11301 Human Resources	-	\$3,222	\$2,400	\$305	\$230	\$65	-	\$135	\$86
73001 Purchasing	-	\$124	\$92	\$12	\$9	\$3	-	\$5	\$3
72006 EDA Energy	-	\$8,622	\$6,422	\$817	\$616	\$175	-	\$362	\$229
<b>Subtotals</b>	<b>(G) (\$32,551)</b>	<b>(H) \$20,724</b>	<b>(E) (\$8,810)</b>	(\$1,121)	(\$845)	(\$240)	-	(\$497)	(\$314)
<b>Functional Costs</b>	\$1,638,745		<b>(D) \$1,093,516</b>	\$159,135	\$104,939	\$29,787	\$64,400	\$61,712	\$125,256
<b>Total Allocated Costs</b>	\$1,626,918		<b>(F) \$1,084,707</b>	\$158,014	\$104,094	\$29,547	\$64,400	\$61,214	\$124,942
									Not Allocated

Default Salary Distribution

Detail Allocations – Each function is represented by its own page. Depending on how many functions there are will dictate how many detail allocation pages there are. In this example we are looking at the “Internal Audit Services” function. The purpose of the Detail allocation page for this function is to spread the total cost of Internal Audit Services to all the county departments that receive this service. The first thing that needs to be done before we create the plan is to develop an allocation basis that will best reflect the service being received by all the departments. In our example, it has been decided that the best allocation basis to use is “Audit hours spent per dept ID”.

Starting from left to right on the Detail allocation page you will first see the list of all county departments. In the next column the units of allocation are listed by department. Once all the units of allocation are listed the system generates an “Allocated Percent” this is the % total per department of the allocation basis. This % is used to apply it to the total cost of the function to come up with a cost per department for this function.

The full cost of Internal Audit Services to the cost plan department 51001 DPSS Administration is \$51,337 (L). This total is derived from adding the “Department Allocation” column (which is the “First allocation” column less any direct bill offsets) \$50,564 (J) to the “Second Allocation” column \$773 (K) to come up with the total column on the right hand side.. This total represents 4.729 % (I) of the total allocation percentage of the overall function.

The total amount allocated to 51001 DPSS Administration from the Internal Audit Services function is feed forward to the Summary of Allocated Costs Schedule which shows up after all the Detail Allocation pages in the chapter.



Detail Allocations - Internal Audit Services

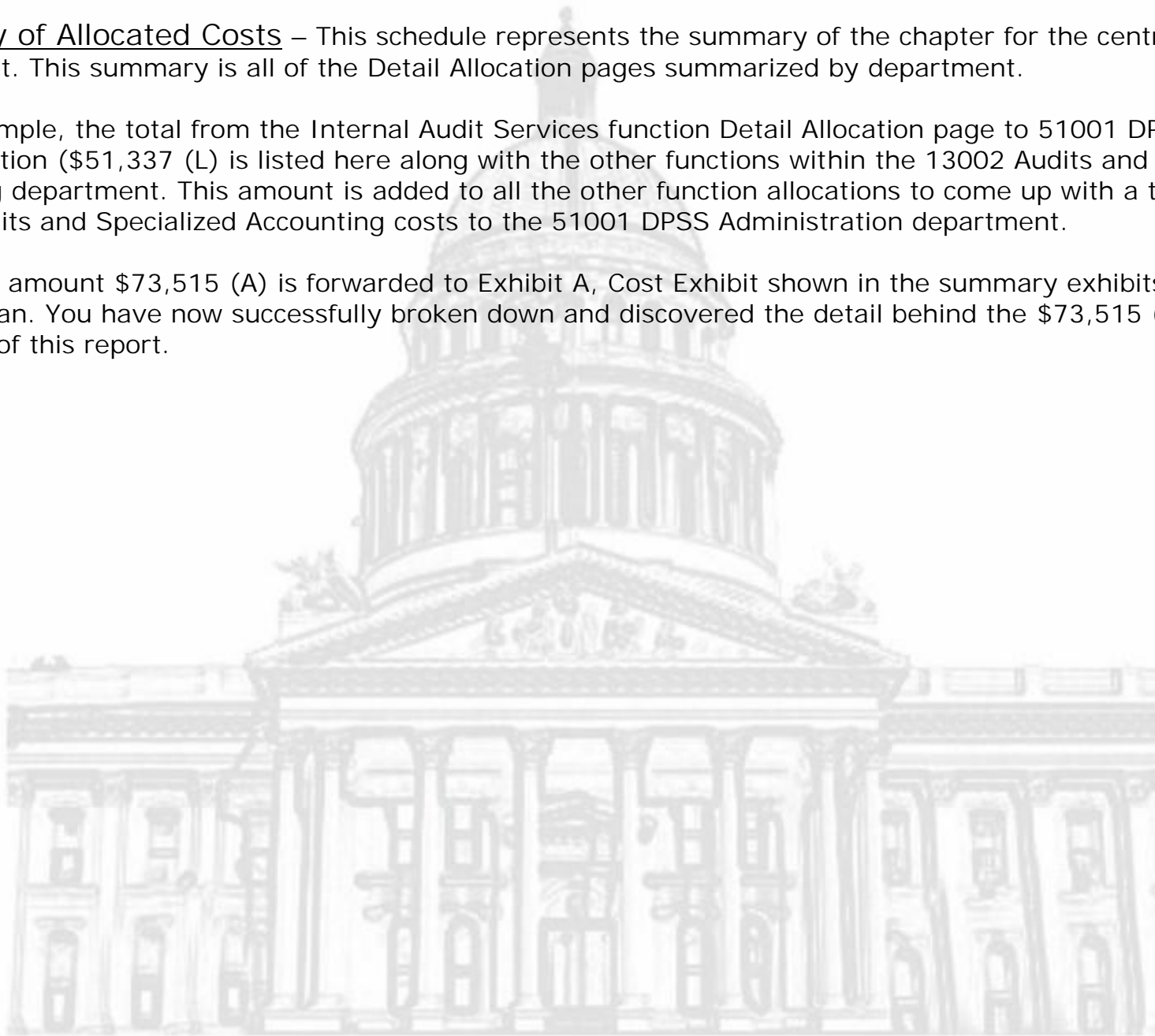
Department	Allocation Units	Allocation Percent	1st Allocation	Direct Billed	Department Allocation	2nd Allocation	Total
11001 County Executive Office	71.8	0.889%	\$9,507	-	\$9,507	-	\$9,507
13001 Auditor-Controller	373.75	4.628%	\$49,489	-	\$49,489	-	\$49,489
13003 Payroll	13	0.161%	\$1,721	-	\$1,721	\$26	\$1,747
15001 County Counsel	205.45	2.544%	\$27,204	-	\$27,204	\$416	\$27,620
11301 Human Resources	142.51	1.765%	\$18,870	-	\$18,870	\$288	\$19,158
73001 Purchasing	238.5	2.953%	\$31,580	-	\$31,580	\$483	\$32,063
72001 EDA FM - Admin	201.51	2.495%	\$26,682	-	\$26,682	\$408	\$27,090
72006 EDA Energy	49.75	0.616%	\$6,587	-	\$6,587	\$101	\$6,688
72007 EDA Parking	103	1.275%	\$13,638	-	\$13,638	\$208	\$13,846
10001 Board of Supervisors	71	0.879%	\$9,401	-	\$9,401	\$144	\$9,545
11308 Workers Compensation	243	3.009%	\$32,176	-	\$32,176	\$492	\$32,668
12002 County Clerk-Recorder	178	2.204%	\$23,569	-	\$23,569	\$360	\$23,929
14001 Treasurer-Tax Collector	432.5	5.356%	\$57,268	-	\$57,268	\$875	\$58,143
19001 Agency Administration	47.25	0.585%	\$6,256	-	\$6,256	\$96	\$6,352
19004 Housing Authority (County)	297.29	3.681%	\$39,364	-	\$39,364	\$601	\$39,965
19007 EDA/County Free Library	142.51	1.765%	\$18,870	-	\$18,870	\$288	\$19,158
19301 Edward Dean Museum	3	0.037%	\$397	-	\$397	\$6	\$403
22001 District Attorney	144.64	1.791%	\$19,152	-	\$19,152	\$293	\$19,445
23001 Riv Co Dep of Child Supt Svcs	93.5	1.158%	\$12,380	-	\$12,380	\$189	\$12,569
24001 Public Defender	215.75	2.672%	\$28,568	-	\$28,568	\$436	\$29,004
25001 Sheriff Administration	191.49	2.371%	\$25,355	-	\$25,355	\$387	\$25,742
26002 Probation	77.26	0.957%	\$10,230	-	\$10,230	\$156	\$10,386
27002 Fire Protection	123.81	1.533%	\$16,394	-	\$16,394	\$250	\$16,644
28001 Agricultural Commissioner	121.5	1.505%	\$16,088	-	\$16,088	\$246	\$16,334
31002 TLMA Administrative Services	144.02	1.783%	\$19,070	-	\$19,070	\$291	\$19,361
31302 Surveyor	3.35	0.041%	\$444	-	\$444	\$7	\$451
41004 MH Administration	334.71	4.145%	\$44,319	-	\$44,319	\$677	\$44,996
42001 RUHS- Public Health	132.56	1.642%	\$17,552	-	\$17,552	\$268	\$17,820
42004 Environmental Health	73.1	0.905%	\$9,679	-	\$9,679	\$148	\$9,827
42006 Animal Control Services	253.25	3.136%	\$33,533	-	\$33,533	\$512	\$34,045
43001 RUHS - Medical Center	675.06	8.359%	\$89,385	-	\$89,385	\$1,366	\$90,751
45001 Department of Waste Resources	142.01	1.759%	\$18,804	-	\$18,804	\$287	\$19,091
51001 DPSS Administration	381.87	(I) 4.729%	\$50,564	-	(J) \$50,564	(K) \$773	(L) \$51,337
52001 Local Initiative Admin DCA	276.5	3.424%	\$36,612	-	\$36,612	\$559	\$37,171
53001 Office of Aging-Title III	51.34	0.636%	\$6,798	-	\$6,798	\$104	\$6,902
54001 Veterans Services	352.45	4.364%	\$46,668	-	\$46,668	\$713	\$47,381
72002 EDA-Custodial Services	90.1	1.116%	\$11,930	-	\$11,930	\$182	\$12,112
72003 EDA-Maintenance Services	312.97	3.876%	\$41,441	-	\$41,441	\$633	\$42,074
73003 Printing Services	40	0.495%	\$5,296	-	\$5,296	\$81	\$5,377
74006 RCIT Communications Solutions	291.46	3.609%	\$38,592	-	\$38,592	\$590	\$39,182
931104 Regnl Parks & Open-Space Dist	326.23	4.040%	\$43,196	-	\$43,196	\$660	\$43,856
947200 Flood Cont Dist Admin	98.65	1.222%	\$13,062	-	\$13,062	\$200	\$13,262
900101-915301 Various CSAs	65.5	0.811%	\$8,673	-	\$8,673	\$133	\$8,806
10000-00 All Other	248.5	3.077%	\$32,904	-	\$32,904	\$503	\$33,407
<b>Subtotals</b>	<b>8,075.4</b>	<b>100.000%</b>	<b>\$1,069,271</b>	<b>-</b>	<b>\$1,069,271</b>	<b>\$15,436</b>	<b>\$1,084,707</b>
<b>Direct Billed</b>							
<b>Total Full Functional Cost</b>					<b>\$1,069,271</b>		<b>\$1,084,707</b>

Allocation Basis: Audit hours spent per dept ID

Summary of Allocated Costs – This schedule represents the summary of the chapter for the central service department. This summary is all of the Detail Allocation pages summarized by department.

In our example, the total from the Internal Audit Services function Detail Allocation page to 51001 DPSS Administration (\$51,337 (L)) is listed here along with the other functions within the 13002 Audits and Specialized Accounting department. This amount is added to all the other function allocations to come up with a total amount of 13002 Audits and Specialized Accounting costs to the 51001 DPSS Administration department.

Finally this amount \$73,515 (A) is forwarded to Exhibit A, Cost Exhibit shown in the summary exhibits in the front of the cost plan. You have now successfully broken down and discovered the detail behind the \$73,515 (A) from the beginning of this report.





Department	Total	Internal Audit Services	Cost Plan Prep	Rate Review	Single Audit	Single Audit Contract	Courts
27004 Fire Protection-Contract Svc	\$3,703	-	\$3,703	-	-	-	-
28001 Agricultural Commisioner	\$16,589	\$16,334	\$255	-	-	-	-
29001 Local Agency Formation Comm	\$36	-	\$36	-	-	-	-
31002 TLMA Administrative Services	\$19,686	\$19,361	\$325	-	-	-	-
31003 Consolidated Counter Services	\$2,092	-	\$99	\$1,993	-	-	-
31005 Environmental Programs	\$29	-	\$29	-	-	-	-
31101 Building & Safety	\$2,239	-	\$246	\$1,993	-	-	-
31201 Planning	\$2,295	-	\$302	\$1,993	-	-	-
31301 Transportation	\$4,322	-	\$2,329	\$1,993	-	-	-
31302 Surveyor	\$2,629	\$451	\$185	\$1,993	-	-	-
31304 Supervisorial Dist No 4	\$36	-	\$36	-	-	-	-
31305 Transportation Const Projects	\$8,119	-	\$7,058	-	\$1,061	-	-
31307 Transportation Equipment	\$268	-	\$268	-	-	-	-
31308 TLMA ALUC	\$20	-	\$20	-	-	-	-
31401 Code Enforcement	\$529	-	\$529	-	-	-	-
41001 MH-Public Guardian	\$218	-	\$218	-	-	-	-
41002 RUHS- Behavioral Health Treatment	\$8,131	-	\$6,464	-	\$1,667	-	-
41003 Detention	\$518	-	\$518	-	-	-	-
41004 MH Administration	\$46,563	\$44,996	\$1,566	-	-	-	-
41005 Mental Health Substance Abuse	\$831	-	\$680	-	\$151	\$0	-
42001 RUHS- Public Health	\$26,449	\$17,820	\$2,853	-	\$5,758	\$18	-
42002 California Childrens Services	\$1,161	-	\$975	-	\$151	\$35	-
42004 Environmental Health	\$17,924	\$9,827	\$1,174	\$6,772	\$151	-	-
42006 Animal Control Services	\$35,129	\$34,045	\$1,084	-	-	-	-
42007 RUHS- Ambulatory Care	\$1,726	-	\$1,726	-	-	-	-
43001 RUHS - Medical Center	\$114,144	\$90,751	\$21,182	\$2,059	\$151	-	-
43002 Med Indigent Services Program	\$119	-	\$119	-	-	-	-
43003 Correctional Health Systems	\$1,696	-	\$1,696	-	-	-	-
45001 Department of Waste Resources	\$25,319	\$19,091	\$3,268	\$2,961	-	-	-
51001 DPSS Administration	(A) \$73,515	(L) \$51,337	\$20,503	-	\$1,667	\$9	-
51003 DPSS Categorical Aid	\$909	-	-	-	\$909	-	-
51006 DPSS - Homeless	\$619	-	\$13	-	\$606	-	-
52001 Local Initiative Admin DCA	\$37,713	\$37,171	\$88	-	\$454	-	-
52002 DCA-Local Initiative Program	\$581	-	\$125	-	\$454	\$1	-