

**County of Riverside
Executive Summary
Cost plan Based on FY 2009/2010
For use in FY 2011/2012
Tuesday, November 08, 2011**



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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 15 central service departments and thus 15 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 15 central service departments. 13001 Auditor Controller is highlighted as an example. Within the 13001 Auditor Controller department there are 10 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 13001 Auditor Controller department underlined. This will be the central service department we follow through our example. You will notice there are 10 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 10 functions in this example to allocate out the costs of the 13001 Auditor Controller department.

Table of Contents (continued)

Chapter	Allocation Basis	Schedule
Building Use Allowance - continued		
Detail Allocation - Bldg Use IN 735	Square Footage Per Department	1.6.40
Detail Allocation - Bldg Use RV 1044	Square Footage Per Department	1.6.41
Detail Allocation - PR 810 and PR 811	% of cost per department supported	1.6.42
Departmental Cost Allocation Summary		1.7
Equipment Use Allowance		
Narrative		2.1
Revenue Reconciliation		2.2
Labor Distribution Summary		2.3
Schedule of Costs to be Allocated by Function		2.4
Service to Service Cost		2.5
Detail Allocation - Equipment Use	Equipment Use Allowance per Dept ID	2.6.1
Departmental Cost Allocation Summary		2.7
11001 County Executive Office		
Narrative		3.1
Revenue Reconciliation		3.2
Labor Distribution Summary		3.3
Schedule of Costs to be Allocated by Function		3.4
Service to Service Cost		3.5
Detail Allocation - Admin Services	Direct Cost based on Hours	3.6.1
Detail Allocation - Gen County Admin	Expenditures per dept ID excluding capital, transfers, and debt	3.6.2
Detail Allocation - Coral Accounting	Direct Hours	3.6.3
Detail Allocation - Library	Direct Identified	3.6.4
Detail Allocation - Direct CSA	Direct Identified	3.6.5
Detail Allocation - Flood Control	Direct Identified	3.6.6
Detail Allocation - Unallowed	not further allocated based on OMB A-87 Guidelines	Not Allocated
Departmental Cost Allocation Summary		3.7
13001 Auditor Controller		
Narrative		4.1
Revenue Reconciliation		4.2
Labor Distribution Summary		4.3
Schedule of Costs to be Allocated by Function		4.4
Service to Service Cost		4.5
Detail Allocation - Budget Prep/Cost Plan Prep	Expenditures per dept ID excluding capital, transfers, and debt	4.6.1
Detail Allocation - Claims & Disb	# of B Warrants processed	4.6.2
Detail Allocation - Fixed Asset	Number of fixed asset items	4.6.3
Detail Allocation - Cost Analysis	Expenditures per dept ID excluding capital, transfers, and debt	4.6.4
Detail Allocation - General Acctg	# of Journal Lines per department	4.6.5
Detail Allocation - Single Audit	Direct Identified	4.6.6
Detail Allocation - Internal Audit Support	Direct Identified	4.6.7
Detail Allocation - Internal Payroll Support	Direct Identified	4.6.8
Detail Allocation - Courts Direct	Direct Identified	4.6.9
Detail Allocation - Unallowable	not further allocated based on OMB-A87 guidelines	Not Allocated

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 \$28,054 from the 13001 Auditor Controller to department 12001 Assessor 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 \$28,054 (A) from the 13001 Auditor Controller to 12001 Assessor is not the only allocation that 12001 Assessor receives in the cost plan. The total allocation to 12001 Assessor is \$1,113,676 (B). This amount represents the total countywide central service costs to 12001 Assessor. 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 13001 Auditor Controller department, the remaining part of this report will follow the development of the \$28,054 (A) allocation from 13001 Auditor Controller to 12001 Assessor.

Exhibit A

Cost Exhibit (Continued)

Department	11329 Occupational Health & Safety	11501 CFD Assess Dist Admin	12001 Assessor, Clerk Recorder	12002 County Clerk Recorder	12003 Records Mgmt & Archives	12004 Integrated Prop Tax Mgt	14001 Treasurer-Tax Collector	17001 Registrar of Voters	19001 Economic Development Agency
Total									
Building Use Allowance	\$13,419,932	-	\$257,410	\$7,766	\$27,139	-	\$38,307	-	\$337,542
Equipment Use Allowance	\$8,168,204	-	\$174,068	\$201,197	-	-	\$57,855	\$104,036	-
11001 County Executive Office	\$3,449,366	\$3,056	\$50,462	\$17,135	\$2,505	\$2,262	\$14,552	\$14,393	\$19,931
13001 Auditor/Controller	\$3,352,619	\$3,614	(A) \$28,054	\$48,352	\$7,194	\$3,252	\$81,774	\$11,682	\$12,322
13002 Internal Audit	\$1,402,939	-	-	-	-	-	-	\$4,232	\$6,303
13003 Payroll	(\$63,403)	(\$61)	(\$17)	(\$17)	(\$695)	(\$86)	(\$364)	(\$136)	(\$555)
15001 County Counsel	\$4,116,802	-	\$181	\$25,446	-	(\$25)	\$148,246	\$72,663	\$41,331
11301 Human Resources	\$1,545,785	\$373	\$308	\$7,793	\$1,853	\$363	\$6,214	\$2,420	\$16,493
73001 Purchasing	\$1,617,401	\$1,008	\$2	\$2,638	\$928	\$557	\$3,776	\$642	\$4,032
72001 FM - Admin	\$52,735	-	-	-	-	-	-	-	\$18,613
72002 FM Custodial/Housekeeping	\$1,547,699	-	-	(\$26,649)	(\$1,684)	-	(\$6,955)	-	\$361,972
72003 FM Maintenance	\$2,413,367	-	-	\$10,101	\$5,865	-	\$9,046	-	\$573
72004 FM Real Estate	\$4,083,574	\$1,111	-	\$21,969	\$4,244	\$12,861	\$5,780	\$3,243	\$53,392
72006 FM Energy	\$6,164,727	-	-	\$29,007	\$76,402	-	\$74,970	\$7,321	\$203,570
72007 FM Parking	\$645,565	\$752	\$376	\$18,944	\$4,736	\$1,579	\$14,584	-	\$22,289
Total Actual Costs	\$51,917,312	\$9,853	\$2,454	\$369,059	\$129,096	\$20,849	\$447,785	\$220,496	\$1,097,808
Roll Forward Amounts	\$5,924,728	\$4,390	(\$11,972)	(\$27,259)	\$81,362	\$30,503	(\$7,037)	\$13,753	\$733,732
Regular Adjustments	(\$2,034,710)	-	-	-	-	-	-	-	-
One Time Adjustments	(\$8,044,640)	(\$1,111)	-	(\$6,669)	(\$8,425)	(\$12,861)	(\$7,871)	(\$3,243)	(\$415,937)
Total Claimable Cost	\$47,762,690	\$13,132	(\$9,518)	\$335,131	\$202,033	\$38,491	\$432,877	\$231,006	\$1,415,603

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 13001 Auditor Controller department you can see that there are 10 functions and they are described below as well as the method of allocating each one.

**13001 Auditor Controller
Schedule 4.1**

Narratives

The Auditor-Controller is the chief accounting and disbursing officer of the County. As Controller, the person is charged with responsibility to provide the County of Riverside with professional fiscal leadership through accounting, disbursement and audit services, monitoring financial performance and providing financial reports, information and advice. Further, the Auditor-Controller assists in development of sound financial management policies and procedures. The Auditor-Controller is also charged with responsibility for reviewing, proposing, and installing accounting systems and improved methods, controls and forms. Further, the Auditor-Controller must maintain appropriation and budgetary controls, provide financial reports, and examine accounting records of departments and special districts for which the Board of Supervisors is the governing body.

The department is organized into seven divisions: Administration, General Accounting, Internal Audit and Specialized Accounting, Property Tax, Payroll and Information Technology.

Salaries and benefits are identified by individual analysis of each employee’s time and are allocated by function. Services and supply costs are allocated based on salary distribution percentages except where a cost can be directly identified to a function. The direct bills recorded in the General Accounting function include multiple function costs but can not be broken out separately so they are included in the General Accounting function as a whole. The cost of the Auditor-Controller’s office is divided into ten functions to represent the costs. They are as follows:

- Budget Prep/Cost Plan Prep -** allocates the costs associated with it based on expenditures per department.
- Claims & Disb -** allocates the costs associated with it based on the number of B warrants by department.
- Fixed Asset -** allocates the costs associated with it based on the number of fixed asset items per department.
- Cost Analysis -** allocates the costs associated with it based on expenditures per department.
- General Acctg -** allocates the costs associated with it based on the number of journal lines per department.
- Single Audit -** allocates the costs associated with it directly to the department supported.



**13001 Auditor Controller
Schedule 4.1**

Narratives (Continued)

Internal Audit Support - allocates the costs associated with it directly to the Internal Audit deptID for further allocation.

Internal Payroll Support allocates the costs associated with it directly to the Payroll deptID for further allocation.

Courts Direct - allocates the costs associated with it directly to the departments supported.

Unallowable - this function is not further allocated based on OMB-A87 guidelines.

Revenue Reconciliation – (OPTIONAL) the revenue reconciliation is a page that would ONLY be used in an OMB A-87 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.

**13001 Auditor Controller
Schedule 4.2**

Revenue Reconciliation					General Government	
Account	Account Description	Amount	Off the Top	Direct Billed	Government	Description
C/A	572000 Intra DPSS	\$187,581	-	\$187,581	-	
C/A	572800 Intra Misc	\$102,442	-	\$53,052	\$49,390	SB90 unallowed
C/A	574000 Intra Indirect Costs	\$923,626	-	\$923,626	-	
Total for C/A		\$1,213,649	-	\$1,164,259	\$49,390	
REV	Taxes	\$217,156,731	-	-	-	\$217,156,731 Taxes - unallowed
REV	State	\$200,851,350	-	-	-	\$200,851,350 State - unallowed
REV	Federal	\$3,126,249	-	-	-	\$3,126,249 Federal - unallowed
REV	770500 Auditing Acct Fees	\$71,936	-	\$71,936	-	
REV	777520 Reimb for Svcs	\$88,792	-	\$74,679	\$14,113	Outside Agency- unallowed
REV	778200 Interfnd Misc	\$56,716	-	\$56,716	-	
REV	778280 Interfnd Reimb For Svcs	\$37,815	-	\$37,815	-	
REV	781360 Other Misc Rev	\$2,510	-	-	\$2,510	Interest - unallowed
REV	All Other Unallow Rev	\$93,438,859	-	-	-	\$93,438,859 Fees, Prop Tax, Interest, Collections - unallow
Total for Rev		\$514,830,958	-	\$241,146	\$514,589,812	
Total per Books		\$516,044,607				
Less General Government		\$514,639,202				
Less Off the Top		-				
Less Direct Billed		(\$1,405,405)				
Difference		-				

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 13001 Auditor Controller department, there are 10 functions that the staff can allocate their time to. We are only going to follow one function from this point forward. The function “General Acctg” is highlighted and you will notice in total there is 19.859% (C) of the staff time spent in the General Acctg. This means that 19.859% (C) of the overall department staff time is spent 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.

**13001 Auditor Controller
Schedule 4.3**

Labor Distribution Summary

Staff Name	Salary	General Admin	Budget Prep/Cost Plan Prep	Claims & Disb	Fixed Asset	Cost Analysis	General Acctg	Single Audit
Alexander, Michael	\$71,583	\$38,312	\$4,701	-	\$3,525	\$8,226	-	\$4,701
Arandia, Crisanta	\$45,520	-	-	-	-	-	-	-
Arhin, Reginald	\$56,523	\$2,753	-	-	\$38,744	\$13,518	-	-
Beckham, Cheryl	\$45,177	\$27,106	-	-	-	-	-	-
Beingesser, Yvonne	\$47,031	-	-	\$47,031	-	-	-	-
Berenato, Lawrence	\$66,414	\$39,848	-	-	-	-	-	-
Blayton, Anthony	\$65,489	\$39,293	-	-	-	-	-	-
Blum, Maria	-	-	-	-	-	-	-	-
Bowen, Carnegerie	\$44,025	\$26,415	-	-	-	-	-	-
Bowen, Kimberly	-	-	-	-	-	-	-	-
Boyce, Jamal	\$55,167	\$33,100	-	-	-	-	-	-
Brum, Fay	-	-	-	-	-	-	-	-
Byrd, Robert	\$168,181	\$100,909	-	-	-	-	-	-
Chang, Shirley	\$96,793	-	-	-	-	-	-	-
Corso, Tracey	-	-	-	-	-	-	-	-
Deisigne, Mark	-	-	-	-	-	-	-	-
Dibble, Sherry Sue	-	-	-	-	-	-	-	-
Drake, Linda	\$46,937	-	-	\$46,937	-	-	-	-
Edmonds, I Morton	\$69,324	\$41,594	-	-	-	-	-	-
Ezzat, Frankie	\$101,394	\$15,209	\$5,070	\$30,418	-	-	\$50,697	-
Fields, Josetti	\$101,468	\$60,881	-	-	-	-	-	-
Fuller, Jennifer	\$71,668	\$43,001	-	-	-	-	-	-
Galera, Remedios	\$49,266	-	-	-	-	-	-	-
Garcia, Susana	\$51,977	-	\$51,977	-	-	-	-	-
Graves, Leticia Y	-	-	-	-	-	-	-	-
Green, Judy	\$49,705	\$29,823	-	-	-	-	-	-
Guzman, (Guerrero), Denene	\$48,011	-	-	\$48,011	-	-	-	-
Harris, tanya	\$81,575	\$12,236	\$20,394	-	-	-	\$48,945	-
Ho, Ines	\$83,264	-	-	-	-	-	-	-
Total	\$4,056,634	\$781,656	\$158,359	\$624,110	\$204,878	\$72,008	\$805,593	\$21,567
Total Percentage	100.0000%	19.269%	3.904%	15.385%	5.050%	1.775%	(C)19.859%	0.532%

**13001 Auditor Controller
Schedule 4.3**

Labor Distribution Summary

Staff Name	Salary	General Admin	Budget Prep/Cost Plan Prep	Claims & Disb	Fixed Asset	Cost Analysis	General Acctg	Single Audit
Howarth, Lynne	\$47,998	-	-	-	-	-	-	-
Hosking Desguire, Laura	\$43,652	-	-	-	-	-	-	-
Huges, Patricia	\$44,025	-	-	-	-	-	\$44,025	-
Jennings, Kristen	\$56,282	-	-	-	-	-	-	-
Jenson, Randy	\$117,133	-	-	-	-	-	-	-
Johnson, Henry	\$62,575	-	-	\$62,137	-	-	-	-
Johnson, Wanda	\$38,748	-	-	\$38,748	-	-	-	-
Kao, Feng Ming	\$50,632	-	-	-	-	-	\$50,632	-
Kilkelly, Maria	-	-	-	-	-	-	-	-
Kim, Caroline	\$44,025	-	-	\$44,025	-	-	-	-
Kincaid, Bruce	\$125,984	\$75,590	-	-	-	-	-	-
King, Jason	\$34,220	-	-	\$34,220	-	-	-	-
Laurenson, Cindy	-	-	-	-	-	-	-	-
Koury, Haydee	\$40,373	-	-	-	-	-	\$40,373	-
Leonard, Franklin	\$46,622	-	-	-	-	-	\$46,622	-
Loeun, Sommixay	\$62,842	-	-	-	-	-	-	-
Mamo, Hablework	\$56,282	-	-	-	-	-	\$56,282	-
Mangram, Myron	\$56,282	\$17,315	\$490	-	-	\$27,424	-	\$38
Markwardt, Beverly	\$56,282	\$19,824	-	-	\$4,475	\$22,840	-	-
McNett, Ba Linda	\$63,156	-	-	\$63,156	-	-	-	-
Mckinney, Elsa	\$46,794	-	-	-	-	-	\$46,794	-
Nash, April	\$62,575	-	-	-	-	-	-	-
Owens, Frederick	\$29,755	-	-	\$29,755	-	-	-	-
Pendleton, Maria	\$82,822	\$82,822	-	-	-	-	-	-
Perkins, Kelly	\$43,652	-	-	-	-	-	-	-
Phelps, Genevieve	\$43,652	-	-	\$43,652	-	-	-	-
Porte (Smith), Susan	\$63,109	-	-	-	-	-	\$63,109	-
Rankin, La Trease	\$42,306	-	-	-	-	-	\$42,306	-
Reyna, Dolores	\$81,575	\$4,079	-	-	-	-	\$77,496	-
Total	\$4,056,634	\$781,656	\$158,359	\$624,110	\$204,878	\$72,008	\$805,593	\$21,567
Total Percentage	100.000%	19.269%	3.904%	15.385%	5.050%	1.775%	(C)19.859%	0.532%

**13001 Auditor Controller
Schedule 4.3**

Labor Distribution Summary

Staff Name	Salary	General Admin	Budget Prep/Cost Plan Prep	Claims & Disb	Fixed Asset	Cost Analysis	General Acctg	Single Audit
Rizk, Lucinda	\$31,307	-	-	-	-	-	\$31,307	-
Robertson, Louise	\$40,051	-	-	\$40,051	-	-	-	-
Robles, Paul	\$49,687	-	-	-	-	-	-	-
Roman, Dorothea	\$70,812	\$70,812	-	-	-	-	-	-
Rose, Lisette	\$49,266	-	-	-	\$49,266	-	-	-
Rucker, Sharon	\$34,814	-	-	-	-	-	-	-
Seabrooks, Yumeka	-	-	-	-	-	-	-	-
Smith, Elizabeth	\$70,632	-	-	-	-	-	-	-
Smith, Gladys	\$49,499	-	-	-	-	-	\$49,499	-
Soriano, Teresita	\$56,282	\$734	\$18,964	-	-	-	-	\$16,828
Tolentino, Marilou	\$62,575	-	-	-	-	-	-	-
Ulan, Oscar	-	-	-	-	-	-	-	-
Uliniski, Jeanette	-	-	-	-	-	-	-	-
Valle, Norma	-	-	-	-	-	-	-	-
Valenson, Robert	\$63,684	-	-	\$63,684	-	-	-	-
Vergara, Daisy	\$56,516	-	-	-	-	-	\$56,516	-
Voss, James	\$49,643	-	-	\$49,643	-	-	-	-
Warner, Sue-Sha	\$56,282	-	-	-	-	-	\$56,282	-
Wiggins, Celeste L	-	-	-	-	-	-	-	-
Williams, Linda	-	-	-	-	-	-	-	-
Willis, Vanessa	\$44,779	-	-	\$44,779	-	-	-	-
Wong, Dianne	-	-	-	-	-	-	-	-
Wong, Samuel	\$56,763	-	\$56,763	-	-	-	-	-
Woods, Niachema	-	-	-	-	-	-	-	-
Ybanez, Maria	\$46,731	-	-	-	\$46,731	-	-	-
Yip, Mary S	\$44,708	-	-	-	-	-	\$44,708	-
Zeed, Donna	\$56,274	-	-	-	-	-	-	-
Torres, Luz Pam	-	-	-	-	-	-	-	-
Elias, Pam	\$6,484	-	-	-	-	-	-	-
Total	\$4,056,634	\$781,656	\$158,359	\$624,110	\$204,878	\$72,008	\$805,593	\$21,567
Total Percentage	100.000%	19.269%	3.904%	15.385%	5.050%	1.775%	(C)19.859%	0.532%

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 percents 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 19.859% (C) of the salary is shown in the “General Acctg” 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 \$1,796,358 (D) of costs in the function “General Acctg”. 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

**13001 Auditor Controller
Schedule 4.4**

Schedule of costs to be allocated

	Amount	General & Admin	Budget Prep/Cost Plan Prep	Claims & Disb	Fixed Asset	Cost Analysis	General Acctg	Single Audit
<i>Total %</i>		19.269%	3.904%	15.385%	5.050%	1.775%	(C) 19.859%	0.532%
Wages and Benefits								
Salaries	\$4,076,944	\$785,569	\$159,152	\$627,235	\$205,904	\$72,368	\$809,626	\$21,675
Benefits	\$1,791,401	\$345,178	\$69,931	\$275,606	\$90,474	\$31,799	\$355,748	\$9,524
Wages and Benefits Subtotal	\$5,868,345	\$1,130,747	\$229,083	\$902,841	\$296,378	\$104,167	\$1,165,374	\$31,199
Services and Supplies								
524560 Single Audit Cost	-	-	-	-	-	-	-	-
524560 Other Actg & Auditing	\$280,422	\$54,033	\$10,947	\$43,143	\$14,163	\$4,978	\$55,688	\$1,491
524760 DP Charges Prop Tax	\$616,531	-	-	-	-	-	-	-
Other Svc & Supplies	\$1,153,970	\$222,354	\$45,048	\$177,537	\$58,281	\$20,484	\$229,163	\$6,135
Equipment Cost	-	-	-	-	-	-	-	-
572000 Intra DPSS	(\$187,581)	-	-	-	-	-	-	-
572800 Intra Misc	(\$102,442)	-	-	-	-	-	-	-
574000 Intra In Direct	(\$923,626)	-	-	-	-	-	-	-
Services and Supplies Subtotal	\$837,274	\$276,387	\$55,995	\$220,680	\$72,444	\$25,462	\$284,851	\$7,626
Cost Adjustments								
Equipment Cost	-	-	-	-	-	-	-	-
572000 Intra DPSS	\$187,581	-	-	-	-	-	-	-
572800 Intra Misc	\$102,442	-	-	-	-	-	-	-
574000 Intra In Direct	\$923,626	-	-	-	-	-	-	-
Off the top Revenue	-	-	-	-	-	-	-	-
Cost Adjustments Subtotal	\$1,213,649	-	-	-	-	-	-	-
Reallocate Admin	-	(\$1,407,134)	\$68,041	\$268,157	\$88,028	\$30,939	\$346,133	\$9,267
Functional Costs	\$7,919,268	-	\$353,119	\$1,391,678	\$456,850	\$160,568	(D) \$1,796,358	\$48,092

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 13001 Auditor Controller department. The cost plan goes through 2 cycles of allocation hence the 1st and 2nd incoming. The total of the service to service costs is \$645,310 which is the First Incoming Total (\$91,382) (G) plus the Second Incoming Total (\$553,928) (H).

In our example of the "General Acctg" function, there is a total of \$158,735 (E) of service to service support costs. This cost is added to the functional costs from the previous schedule and totals \$1,955,093 (F) (\$158,735 + \$1,796,358). 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.

**13001 Auditor Controller
Schedule 4.5**

Service to Service Costs

Department	First Incoming	Second Incoming	Budget Prep/Cost Plan Prep	Claims & Disb	Fixed Asset	Cost Analysis	General Acctg	Single Audit
Building Use Allowance	\$45,021	-	\$2,177	\$8,580	\$2,816	\$990	\$11,074	\$296
Equipment Use Allowance	\$6,764	-	\$327	\$1,289	\$423	\$149	\$1,664	\$45
11001 County Executive Office	\$39,597	-	\$1,915	\$7,546	\$2,477	\$871	\$9,740	\$261
11001 County Executive Office	-	\$2,663	\$129	\$508	\$166	\$59	\$655	\$18
13001 Auditor Controller	-	\$444,257	\$21,482	\$84,663	\$27,792	\$9,768	\$109,280	\$2,926
13002 Internal Audit	-	\$201	\$10	\$38	\$13	\$4	\$49	\$1
13003 Payroll	-	(\$383)	(\$19)	(\$73)	(\$24)	(\$8)	(\$94)	(\$3)
15001 County Counsel	-	\$24,752	\$1,197	\$4,717	\$1,548	\$544	\$6,089	\$163
11301 Human Resources	-	\$41	\$2	\$8	\$3	\$1	\$10	-
73001 Purchasing	-	\$1,736	\$84	\$331	\$109	\$38	\$427	\$11
72002 FM Custodial/Housekeeping	-	(\$18,506)	(\$895)	(\$3,527)	(\$1,158)	(\$407)	(\$4,553)	(\$122)
72003 FM Maintenance	-	\$10,817	\$523	\$2,062	\$676	\$237	\$2,661	\$71
72006 FM Energy	-	\$87,602	\$4,236	\$16,694	\$5,480	\$1,926	\$21,549	\$577
72007 FM Parking	-	\$748	\$36	\$143	\$47	\$16	\$184	\$5
Subtotals	(G)\$91,382	(H)\$553,928	\$31,204	\$122,979	\$40,368	\$14,188	(E)\$158,735	\$4,249
Functional Costs	\$7,919,268		\$353,119	\$1,391,678	\$456,850	\$160,568	(D)\$1,796,358	\$48,092
Total Allocated Costs	\$8,564,578		\$384,323	\$1,514,657	\$497,218	\$174,756	(F)\$1,955,093	\$52,341

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 “General Acctg” function. The purpose of the Detail allocation page for this function is to spread the total cost of General Acctg 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 “# of Journal Lines per department”.

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 General Acctg to the cost plan department 12001 Assessor is \$10,043 (L). This total is derived from adding the “Department Allocation” column (which is the “First allocation” column less any direct bill offsets) \$9,332 (J) to the “Second Allocation” column \$711 (K) to come up with the total column on the right hand side.. This total represents .513% (I) of the total allocation percentage of the overall function.

The total amount allocated to 12001 Assessor from the General Acctg function is feed forward to the Summary of Allocated Costs Schedule which shows up after all the Detail Allocation pages in the chapter.

**13001 Auditor Controller
Schedule 4.6.5**

Detail Allocations - General Acctg (Continued)

Department	Allocation Units	Allocated Percent	1st Allocation	DirectBilled	Department Allocation	2nd Allocation	Total
11501 CFD Assess Dist Admin	216	0.030%	\$547	-	\$547	\$42	\$589
12001 Assessor	3,687	(I)0.513%	\$9,332	-	(J)\$9,332	(K)\$711	(L)\$10,043
12002 County Clerk Recorder	11,073	1.541%	\$28,026	-	\$28,026	\$2,136	\$30,162
12003 Records Mgmt & Archives	1,932	0.269%	\$4,890	-	\$4,890	\$373	\$5,263
12004 Integrated Prop Tax Mgt	770	0.107%	\$1,949	-	\$1,949	\$149	\$2,098
14001 Treasurer-Tax Collector	2,067	0.288%	\$5,232	-	\$5,232	\$399	\$5,631
17001 Registrar of Voters	763	0.106%	\$1,931	-	\$1,931	\$147	\$2,078
19001 Economic Development Agency	2,590	0.360%	\$6,555	-	\$6,555	\$500	\$7,055
19002 HUD-CDBG Home Grants	825	0.115%	\$2,088	-	\$2,088	\$159	\$2,247
19003 Workforce Development	1,538	0.214%	\$3,893	-	\$3,893	\$297	\$4,190
19004 Housing Authority	290	0.040%	\$734	-	\$734	\$56	\$790
19005 Single Family Revenue	643	0.089%	\$1,627	-	\$1,627	\$124	\$1,751
19006 Home Grant Program	138	0.019%	\$349	-	\$349	\$27	\$376
19007 County Free Library	1,159	0.161%	\$2,933	-	\$2,933	\$224	\$3,157
19107 County Airports	940	0.131%	\$2,379	-	\$2,379	\$181	\$2,560
19201 Fair & National Date Fest	877	0.122%	\$2,220	-	\$2,220	\$169	\$2,389
19301 Edward Dean Museum	423	0.059%	\$1,071	-	\$1,071	\$82	\$1,153
22001 District Attorney	5,403	0.752%	\$13,675	-	\$13,675	\$1,042	\$14,717
22002 DA- Forensics	56	0.008%	\$142	-	\$142	\$11	\$153
23001 Child Support Services	2,287	0.318%	\$5,789	-	\$5,789	\$441	\$6,230
24001 Public Defender	1,644	0.229%	\$4,161	-	\$4,161	\$317	\$4,478
24013 LOPD Capital Defenders	40	0.006%	\$101	-	\$101	\$8	\$109
25001 Sheriff Administration	1,931	0.269%	\$4,887	-	\$4,887	\$372	\$5,259
25002 Sheriff Support	4,413	0.614%	\$11,170	-	\$11,170	\$851	\$12,021
25003 Sheriff Patrol	19,025	2.647%	\$48,153	-	\$48,153	\$3,670	\$51,823
25004 Sheriff Corrections	6,700	0.932%	\$16,958	-	\$16,958	\$1,292	\$18,250
25005 Sheriff Court Services	1,880	0.262%	\$4,758	-	\$4,758	\$363	\$5,121
25006 CAC Security	310	0.043%	\$785	-	\$785	\$60	\$845
25007 Training Center	2,942	0.409%	\$7,446	-	\$7,446	\$567	\$8,013

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 General Acctg function Detail Allocation page to 12001 Assessor (\$10,043 (L) is listed here along with the other functions within the 13001 Auditor Controller department. This amount is added to all the other function allocations to come up with a total amount of 13001 Auditor Controller costs to the 12001 Assessor department.

Finally this amount \$28,054 (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 \$28,054 (A) from the beginning of this report.

**13001 Auditor Controller
Schedule 4.7**

Summary of Allocated Costs (Continued)

Department	Total	Budget							Internal Audit Support
		Prep/Cost Plan Prep	Claims & Disb	Fixed Asset	Cost Analysis	General Acctg	Single Audit	Support	
11501 CFD Assess Dist Admin	\$933	\$94	\$208	-	\$42	\$589	-	-	-
12001 Assessor	(A) \$28,054	\$3,113	\$3,376	\$10,107	\$1,415	(L) \$10,043	-	-	-
12002 County Clerk Recorder	\$48,352	\$2,376	\$3,690	\$11,043	\$1,081	\$30,162	-	-	-
12003 Records Mgmt & Archives	\$7,194	\$347	\$1,426	-	\$158	\$5,263	-	-	-
12004 Integrated Prop Tax Mgt	\$3,252	\$314	\$697	-	\$143	\$2,098	-	-	-
14001 Treasurer-Tax Collector	\$81,774	\$1,940	\$68,735	\$4,585	\$883	\$5,631	-	-	-
17001 Registrar of Voters	\$11,682	\$1,351	\$2,680	\$4,959	\$614	\$2,078	-	-	-
19001 Economic Development Agency	\$12,322	\$2,514	\$1,610	-	\$1,143	\$7,055	-	-	-
19002 HUD-CDBG Home Grants	\$7,113	\$41	\$4,807	-	\$18	\$2,247	-	-	-
19003 Workforce Development	\$14,006	\$2,022	\$7,838	-	\$919	\$4,190	(\$963)	-	-
19004 Housing Authority	\$2,370	\$1,086	-	-	\$494	\$790	-	-	-
19005 Single Family Revenue	\$5,980	\$125	\$4,027	-	\$57	\$1,751	-	-	-
19006 Home Grant Program	\$487	-	\$111	-	-	\$376	-	-	-
19007 County Free Library	\$4,552	\$249	\$1,033	-	\$113	\$3,157	-	-	-
19107 County Airports	\$7,060	\$261	\$4,120	-	\$119	\$2,560	-	-	-
19201 Fair & National Date Fest	\$8,036	\$463	\$4,973	-	\$211	\$2,389	-	-	-
19301 Edward Dean Museum	\$2,803	\$46	\$1,582	-	\$22	\$1,153	-	-	-
22001 District Attorney	\$58,712	\$14,693	\$13,825	\$8,796	\$6,681	\$14,717	-	-	-
22002 DA- Forensics	\$706	\$44	\$489	-	\$20	\$153	-	-	-
23001 Child Support Services	\$24,820	\$5,293	\$5,744	\$5,147	\$2,406	\$6,230	-	-	-
24001 Public Defender	\$21,776	\$5,206	\$7,011	\$2,713	\$2,368	\$4,478	-	-	-
24013 LOPD Capital Defenders	\$128	\$3	\$14	-	\$2	\$109	-	-	-
25001 Sheriff Administration	\$22,046	\$1,559	\$2,915	\$11,604	\$709	\$5,259	-	-	-
25002 Sheriff Support	\$65,423	\$5,443	\$9,830	\$35,654	\$2,475	\$12,021	-	-	-
25003 Sheriff Patrol	\$303,414	\$38,135	\$42,925	\$153,190	\$17,341	\$51,823	-	-	-
25004 Sheriff Corrections	\$93,223	\$21,611	\$26,409	\$17,126	\$9,827	\$18,250	-	-	-
25005 Sheriff Court Services	\$22,985	\$3,376	\$3,501	\$9,452	\$1,535	\$5,121	-	-	-
25006 CAC Security	\$1,218	\$76	\$263	-	\$34	\$845	-	-	-
25007 Training Center	\$18,500	\$1,408	\$5,070	\$3,369	\$640	\$8,013	-	-	-
25008 RAID	\$2,230	\$113	\$729	\$94	\$52	\$1,242	-	-	-