

**SUBMITTAL TO THE HOUSING AUTHORITY OF THE COUNTY OF RIVERSIDE
BOARD OF COMMISSIONERS
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**

947



FROM: Housing Authority

SUBMITTAL DATE:
June 9, 2016

SUBJECT: Adopt Resolution No. 2016-007 Approving the Housing Authority Fiscal Year 2016-2017 Annual Budget, All Districts, (\$100,827,793), Housing and Urban Development 79.10%; Housing Authority Revenue 3.25%; State of California 1.39%; Department of Public Social Services 1.24%; City Funds 1.64%; Housing Authority Successor Agency 10.55%; Rental Assistance Demonstration 2.83%; CEQA Exempt

RECOMMENDED MOTION: That the Board of Commissioners:

1. Find that the project is exempt from California Environmental Quality Act (CEQA) pursuant to State CEQA Guidelines Section 15061 (b)(3);
2. Adopt Resolution No. 2016-007 Approving the Housing Authority of the County of Riverside's Fiscal Year 2016-2017 Annual Budget for Housing Authority Programs;
3. Approve the attached Housing Authority of the County of Riverside Fiscal Year 2016-2017 Annual Budget;

(Continued)

Robert Field
Chief Executive Officer

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost:	POLICY/CONSENT (per Exec. Office)
COST	\$	\$ 100,827,793	\$ 100,827,793	\$	Consent <input type="checkbox"/> Policy <input checked="" type="checkbox"/>
NET COUNTY COST	\$	\$	\$	\$	
SOURCE OF FUNDS: HUD 79.10%; HA Rev 3.25%; State of CA 1.39%; DPSS 1.24%; City Funds 1.64%; HASA 10.55%; RAD 2.83%.				Budget Adjustment: No	
				For Fiscal Year: 2016-2017	

C.E.O. RECOMMENDATION:

APPROVE

BY:
Rohini Dasika

County Executive Office Signature

MINUTES OF THE RIVERSIDE COMMUNITY HOUSING CORP. BOARD OF DIRECTORS

FISCAL PROCEDURES APPROVED
PAUL ANGLUO, CPA, AUDITOR-CONTROLLER
 BY: 6/7/16
 Esteban Hernandez

Departmental Concurrence

- A-30
- 4/5 Vote
- Positions Added
- Change Order

Prev. Agn. Ref.: N/A

District: All

Agenda Number:

10-1

SUBMITTAL TO THE HOUSING AUTHORITY OF THE COUNTY OF RIVERSIDE, BOARD OF COMMISSIONERS, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA

FROM: Housing Authority

FORM 11: Adopt Resolution No. 2016-007 Approving the Housing Authority Fiscal Year 2016-2017 Annual Budget, All Districts, (\$100,827,793), Housing and Urban Development 79.10%; Housing Authority Revenue 3.25%; State of California 1.39%; Department of Public Social Services 1.24%; City Funds 1.64%; Housing Authority Successor Agency 10.55%; Rental Assistance Demonstration 2.83%; CEQA Exempt

DATE: June 9, 2016

PAGE: 2 of 3

RECOMMENDED MOTION: (Continued)

4. Authorize the Chairman of the Board to execute the attached form HUD-52574 certifying the approval of the Housing Authority's Fiscal Year 2016-2017 Annual Budget pursuant to Resolution No. 2016-007;
5. Authorize the Executive Director or designee, to take all steps necessary to implement Resolution No. 2016-007, including, but not limited to, signing any forms required by HUD, subject to County Counsel approval; and
6. Direct Housing Authority Staff to file the Notice of Exemption with the County Clerk within 5 working days.

BACKGROUND:

Summary

The Housing Authority of the County of Riverside (HACR) operates various housing programs identified in the proposed Housing Authority of the County of Riverside Fiscal year 2016-2017 Annual Budget (Annual Budget), funded primarily by annual and multi-year contracts with the U.S. Department of Housing and Urban Development (HUD). These housing programs benefit low and moderate income individuals in Riverside County. All costs of operating the housing programs are offset principally by revenues from Federal, State, and Local governments and agencies pursuant to governmental cost accounting guidelines. Various contracts with HUD, ranging from 1 to 15 year durations, provide for an administrative fee earned by the HACR for the development, rehabilitation, lease and maintenance of affordable housing. The proposed Annual Budget is attached.

The Annual Budget also includes program income and bond proceeds derived from housing assets transferred to the HACR in its capacity as housing successor to the former Redevelopment Agency for the County of Riverside (former Riverside County RDA) pursuant to the California redevelopment dissolution laws, and an administrative cost allowance necessary to perform all activities in HACR's capacity as the housing successor to the former Riverside County RDA and the former Coachella Redevelopment Agency.

Should the Board approve the attached Annual Budget, HUD requires approval of such budget via Board Resolution to continue housing assistance payments for over 10,000 low-income households. These payments must commence on July 1, 2016. Proposed Resolution No. 2016-007 approving the Annual Budget is attached.

Pursuant to the California Environmental Quality Act (CEQA), the proposed Annual Budget was reviewed and determined to be categorically exempt from CEQA under the State CEQA Guidelines Section 15061 (b)(3), General Rule or "Common Sense" exemption. It can be seen with certainty that there is no possibility that approval of the Annual Budget may have a significant effect on the environment, since it is an administrative document and will only have financial effects. A Notice of Exemption will be filed by HACR staff with the County Clerk within 5 days of the approval of the Annual Budget.

(Continued)

SUBMITTAL TO THE HOUSING AUTHORITY OF THE COUNTY OF RIVERSIDE, BOARD OF COMMISSIONERS, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA

FROM: Housing Authority

FORM 11: Adopt Resolution No. 2016-007 Approving the Housing Authority Fiscal Year 2016-2017 Annual Budget, All Districts, (\$100,827,793), Housing and Urban Development 79.10%; Housing Authority Revenue 3.25%; State of California 1.39%; Department of Public Social Services 1.24%; City Funds 1.64%; Housing Authority Successor Agency 10.55%; Rental Assistance Demonstration 2.83%; CEQA Exempt

DATE: June 9, 2016

PAGE: 3 of 3

BACKGROUND:

Summary (Continued)

County Counsel has reviewed Resolution No. 2016-007 as to form. Staff recommends approval of the Annual Budget and adoption of Resolution No. 2016-007.

Impact on Residents and Businesses

Approval of the Fiscal Year 2016-2017 Annual Budget will enable the HACR to continue with its mission of providing project and tenant based rental assistance, short term rental/utility assistance, housing information service, and housing case management services to low and moderate-income households, veterans, and chronically homeless individuals.

SUPPLEMENTAL:

Additional Fiscal Information

Sources of funds vary per program, and are identified in the attached Fiscal Year 2016-2017 Annual Budget; funding from the County General Fund is not needed.

ATTACHMENT

Housing Authority Fiscal Year 2016-2017 Annual Budget

Board of Commissioners Resolution No. 2016-007 Approving the Housing Authority of the County of Riverside's Fiscal Year 2016-2017 Annual Budget

Form HUD-52574 (PHA Board Resolution Approving Operating Budget for FY 2016-2017)

3
4 **RESOLUTION NUMBER 2016-007**

5 **APPROVING THE HOUSING AUTHORITY OF THE COUNTY OF RIVERSIDE'S**
6 **FISCAL YEAR 2016-2017 ANNUAL BUDGET**

7
8 **WHEREAS**, the Housing Authority of the County of Riverside ("Authority") was created
9 pursuant to the U.S. Housing Act of 1937 and Section 34200 et seq. of the California Health and
10 Safety Code to provide housing for low and moderate income families;

11 **WHEREAS**, the Authority administers a variety of local, state and Federal Programs in
12 pursuit of its mission;

13 **WHEREAS**, the Authority operates public housing developments authorized by the U.S.
14 Department of Housing and Urban Development ("HUD");

15 **WHEREAS**, the attached Housing Authority of the County of Riverside Fiscal Year 2016-
16 2017 Annual Budget ("Annual Budget") has been prepared in accordance with and consistent
17 with all applicable laws and guidelines;

18 **WHEREAS**, the United States Housing Act of 1937, as amended, provides that there
19 shall be local determination of the need for public housing to meet needs not being adequately
20 met by private enterprise;

21 **WHEREAS**, under the provisions of the United States Housing Act of 1937, as
22 amended, HUD is authorized to provide financial assistance to public housing agencies for such
23 housing; and

24 **WHEREAS**, the Board of Commissioners desires to approve the attached Annual
25 Budget, which includes HUD financial assistance, to continue operating the Housing Authority's
26 various housing programs.

1 **NOW THEREFORE, BE IT RESOLVED, FOUND, DETERMINED, and ORDERED** by
2 the Board of Commissioners for the Housing Authority of the County of Riverside, State of
3 California, in regular session assembled on June 21, 2016, as follows:

- 4 1. The foregoing recitals are true and correct.
- 5 2. The Board of Commissioners hereby approves the allocation and appropriation of
6 funds identified in the attached Housing Authority of the County of Riverside Fiscal
7 Year 2016-2017 Annual Budget ("Annual Budget").
- 8 3. The Board of Commissioners hereby approves the attached Annual Budget.

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10 ////

FORM APPROVED COUNTY COUNSEL

BY:

Jhaila R. Brown
JHAILA R. BROWN

DATE

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PHA Board Resolution
Approving Operating Budget

**U.S. Department of Housing
and Urban Development**
Office of Public and Indian Housing -
Real Estate Assessment Center (PIH-REAC)

OMB No. 2577-0026
(exp. 04/30/2016)

Public reporting burden for this collection of information is estimated to average 10 minutes per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. This agency may not collect this information, and you are not required to complete this form, unless it displays a currently valid OMB control number.

This information is required by Section 6(c)(4) of the U.S. Housing Act of 1937. The information is the operating budget for the low-income public housing program and provides a summary of the proposed/budgeted receipts and expenditures, approval of budgeted receipts and expenditures, and justification of certain specified amounts. HUD reviews the information to determine if the operating plan adopted by the public housing agency (PHA) and the amounts are reasonable, and that the PHA is in compliance with procedures prescribed by HUD. Responses are required to obtain benefits. This information does not lend itself to confidentiality.

PHA Name: HOUSING AUTHORITY OF THE COUNTY OF RIVERSIDE PHA Code: CA027

PHA Fiscal Year Beginning: JULY 1, 2016 Board Resolution Number: 2016-007

Acting on behalf of the Board of Commissioners of the above-named PHA as its Chairperson, I make the following certifications and agreement to the Department of Housing and Urban Development (HUD) regarding the Board's approval of (check one or more as applicable):

DATE

- Operating Budget approved by Board resolution on: 06/21/2016
- Operating Budget submitted to HUD, if applicable, on:
- Operating Budget revision approved by Board resolution on:
- Operating Budget revision submitted to HUD, if applicable, on:

I certify on behalf of the above-named PHA that:

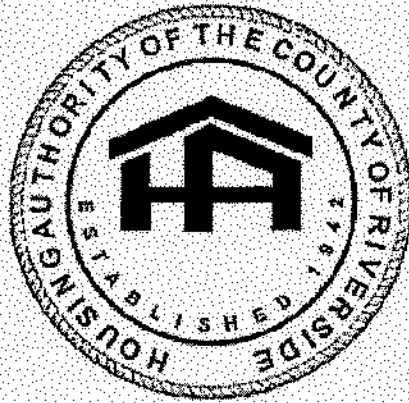
1. All statutory and regulatory requirements have been met;
2. The PHA has sufficient operating reserves to meet the working capital needs of its developments;
3. Proposed budget expenditure are necessary in the efficient and economical operation of the housing for the purpose of serving low-income residents;
4. The budget indicates a source of funds adequate to cover all proposed expenditures;
5. The PHA will comply with the wage rate requirement under 24 CFR 968.110(c) and (f); and
6. The PHA will comply with the requirements for access to records and audits under 24 CFR 968.110(i).

I hereby certify that all the information stated within, as well as any information provided in the accompaniment herewith, if applicable, is true and accurate.

Warning: HUD will prosecute false claims and statements. Conviction may result in criminal and/or civil penalties. (18 U.S.C. 1001, 1010, 1012.31, U.S.C. 3729 and 3802)

Print Board Chairperson's Name: John J. Benoit	Signature:	Date:
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Housing Authority of the County of Riverside



**Fiscal Year 2016-2017
Annual Budget**

Board of Commissioners



District I

Kevin Jeffries

District II

John F. Tavaglione

District III

Charles "Chuck" Washington

District IV

John J. Benoit
Chairman

District V

Marion Ashley

Executive Summary

Overview

The Housing Authority of the County of Riverside (HACR) has a total annual operating budget of approximately \$100.8 million for Fiscal Year 2016-2017, which includes \$9.4 million for Authority programs, \$77.5 million for Section 8 programs, \$10.4 million for the Housing Authority Successor Agency, and \$3.5 million for the Riverside Community Housing Corporation; with a work force of 155 regular and 12 Temporary Assistance Pool (TAP) positions.

The Fiscal Year 2016-2017 annual operating budget, which begins July 1, 2016 and ends in June 30, 2017, is a balanced budget. However, reserve drawdowns from the Central Office Cost Center and Section 8 Unrestricted Net Assets are necessary to supplement projected revenues in order to meet budgeted expenditures.

The annual operating budget serves as a guide to assist HACR managers in coordinating activities of the organization; anticipating problematic areas before they arise; examining operational resources; and evaluating the agency's financial performance.

The budget was accomplished by collaboration between the fiscal division, program departments, and the HACR Executive Management team. Therefore, there is vested interest in all areas of the HACR in ensuring that actual expenditures do not highly deviate from the budget. The fiscal division will continue to distribute monthly and quarterly financial reports to assist in this financial planning process.

Significant Budget Changes From the Previous Fiscal Year

Following is a brief summary of the significant changes that have impacted the HACR's Fiscal Year 2016-2017 annual operating budget:

Authority Programs

The Authority Programs include HACR's business unit, the Central Office Cost Center (COCC), that employ's the HACR's management and administrative personnel, and earns income from fees charged to other programs. The COCC also provides working capital for grant programs such as the City of Riverside's Housing Opportunities for Persons with AIDS; the Department of Social Services' Continuum of Care and CalWorks Programs; The City of Moreno Valley's Emergency Solutions Grant Program; HUD's Resident Opportunities for Self-Sufficiency Program; and the U.S. Veterans Initiative for the Supportive Services to Veterans Families

(SSVF) Program. As cash reserves for the COCC and Development Division continue to be depleted at a rapid rate, the HACR should collaborate with the various funding agencies to develop ways to expedite reimbursement of upfront monies and make the most efficient use of COCC resources. With better cash reserves, the COCC would be equipped to manage other affordable housing projects and meet its administrative obligations.

Authority Programs also include the HACR's Administrative Building and Development Division, which are sustained by their own funding sources. Other housing projects that receive rental revenues include seventeen (17) housing units in Palm Springs; 77 housing units in City of Blythe; and three (3) units in Riverside funded by the Section 8 Program's Unrestricted Net Assets that serve families in the Family Self Sufficiency Program.

Public Housing Program / Rental Assistance Demonstration Program (RAD)

HACR's Public Housing Program consists of 469 units of affordable housing within the County of Riverside. Funding for this program is awarded by the U.S. Department of Housing and Urban Development (HUD) through a formula that reflects inflation adjustments for Project Expense Levels, Utility Expense Levels, changes in tenant incomes and their corresponding rent contributions.

The Public Housing Program has continued to be underfunded through the years, with additional budget cuts to the Capital Fund Program that provides the income source for the modernization of public housing units. Consequently, the HACR applied for the Rental Assistance Demonstration (RAD) Program to convert its Public Housing Program to a Section 8 Project-Based platform that would provide more resources to improve living conditions of residents and offer a choice-mobility option to residents after a one-year tenancy in the project-based units. The HACR was given a tentative closing date of July 8, 2016, at which time all public housing units would be converted to RAD covered units.

Section 8 Programs

In March 2016 HUD issued a letter advising public housing agencies of their Calendar Year 2016 Housing Assistance Payments (HAP) renewal funding allocations for the Housing Choice Voucher Program. The funding formula was based on requirements set forth in the "Consolidated Appropriations Act, 2016" Public Law 114-113, enacted on December 18, 2015. This 2016 Act established a new baseline of HAP funding at a capping percentage of 100%. HUD also sent a notice to HACR regarding the recapture of unspent HAP funds, which are kept in a HUD-Held Reserves account for HACR to access when needed. Therefore, it is HACR's goal to tap into these reserves by increasing leasing efforts to serve more families. Additional lease-ups completed by the first of the month would help offset the 20% reduction in the Administrative funding that created a dilemma for HACR's need to employ staff to manage new lease-up efforts.

Although the lack of Administrative funds hampers HACR's ability to lease up 100% of the Unit Months Available, the HACR continues to provide excellent case management and customer service; and as result, has maintained a High Performance rating in the Section Program for the past 13 consecutive years.

Housing Authority Successor Agency (HASA)

A compromise proposal regarding the dissolution of redevelopment agencies passed Legislature SB 107, which allows spending of bonds issued in 2011 tied to affordable housing projects. Hence, the HACR in its capacity to manage the housing functions of the former Redevelopment Agency for the County of Riverside revised its Recognized Obligation Payment Schedule (ROPS) to include new development projects on its land assets portfolio. The ROPS was approved by the State of California Department of Finance, thus, the projects plans will be presented to the Board of Commissioners for approval.

The HASA's Low and Moderate Income Housing Asset Fund (LMIHAF) has been replenished by lease revenues and loan payments. The LMIHAF budget for FY 2016-2017 will be expended to fulfill all encumbered expenditures for new projects; and to meet all administrative obligations and supportive services for HASA-funded grant programs.

Riverside Community Housing Corporation (RCHC)

RCHC continues to search and apply for grant funding to meet its mission to provide affordable, safe, decent, and sanitary housing opportunities, as well as supporting programs that foster economic opportunities. The budget includes revenues for the Homeless Prevention and Rapid Rehousing Program, Emergency Solutions Grant, and a donation from the SoCal Gas Initiative.

The RCHC's portfolio for next fiscal year consists of new assets transferred from the HACR to satisfy requirements of the RAD Program. This new venture will promote RCHC's mission by continuing HACR's legacy of enriching the lives of low-income families of the community. As RCHC gears towards asset development and rental administration, it will open doors for new project opportunities and the means to do more conscious and deliberate planning for long term financial goals and immediate financial health.

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Part I- Consolidated Budget Data

Background

The Housing Authority of the County of Riverside (HACR) was established in 1942 under the U.S. Housing Act of 1937 and the State of California Housing Authority Law of 1938. It is a government agency chartered by the State of California to administer the development, rehabilitation or financing of affordable housing programs. The area of jurisdiction of the HACR is the entire County of Riverside. Permanent operational office facilities are maintained in the cities of Riverside and Indio to facilitate the provision of services.

The governing body of the HACR is the County Board of Supervisors serving as the Board of Commissioners. The administration of the HACR is directed by the county's Economic Development Agency executive management officers and HACR's management team.

The programs and projects operated and administered by the HACR within the County of Riverside include:

- ❖ Housing Opportunities for Persons with AIDS (HOPWA)
- ❖ Shelter Plus Care (SPC) Program
- ❖ Tenant Based Rental Assistance (TBRA)
- ❖ Resident Opportunities for Self-Sufficiency (ROSS)
- ❖ Palm Springs Projects
- ❖ Desert Rose Apartments
- ❖ CalWORKS
- ❖ Supportive Services for Veteran Families
- ❖ Housing Choice Voucher (Section 8) Program
- ❖ Family Self-Sufficiency (FSS) Program
- ❖ Mainstream Housing Opportunities for Persons with Disabilities
- ❖ Moderate Rehabilitation Program
- ❖ Veterans Affairs Supportive Housing (VASH)
- ❖ Housing Authority Successor Agency (HASA)
- ❖ Coachella Successor Agency (CSA)
- ❖ Hernandez Mobile Home Park
- ❖ CalHome
- ❖ Mortgage Credit Certificate Program
- ❖ Neighborhood Stabilization Programs (NSP)
- ❖ Home Investment Partnerships Program (HOME)

As of April 19, 2016, there were 44,191 applicants on a waiting list for participation in the Housing Choice Voucher (Section 8) Program and 55,908 applicants on the waiting for the Public Housing Program.

The HACR is authorized to assist 9,952 households per month throughout the County of Riverside with \$73 million in projected housing assistance subsidies for Fiscal Year 2016-2017.

The HACR's non-profit arm, the Riverside Community Housing Corporation (RCHC) administers different programs, such as the Emergency Solutions Grant (ESG), Homelessness Prevention and Rapid Re-Housing Program (HPRP), and the Rental Assistance Demonstration Program (RAD).

Mission Statement

The primary mission of the HACR is to transform and promote healthy, thriving communities, re-ignite hope and restore human dignity through the creation and preservation of high quality and innovative housing and community development programs which enhance the quality of life and revitalize neighborhoods to foster self-sufficiency.

HUD Strategic Goal: Increase the availability of decent, safe, and affordable housing.

PHA Goal: Expand the supply of assisted housing.

Objective: Increase housing choices for families and individuals.

- Apply for additional vouchers
- Leverage private or other public funds
- Acquire, construct, or rehabilitate housing units and developments to expand affordable housing opportunities and promote homeownership for low-income households

PHA Goal: Improve the quality of assisted housing.

Objective: Maintain safe, decent, sanitary units and improve quality of life for residents living in assisted housing.

- Obtain and maintain High Performer status for Public Housing management (PHAS Score)
- Obtain and maintain High Performer status for HCV voucher management (SEMAP Score)
- Provide excellent customer service
- Renovate or modernize public housing units
- Annually inspect units to meet Housing Quality Standards with the option to bi-annually inspect units that regularly pass inspection
- Allocate project-based vouchers for qualified housing projects

PHA Goal: Increase assisted housing choices.

Objective: Encourage resident choice in rental selection.

- Conduct outreach efforts to potential landlords
- Provide replacement vouchers
- Expand self-sufficiency programs for participant households
- Allocate project-based vouchers for qualified housing projects

PHA Goal: Promote self-sufficiency within assisted housing programs.

Objective: Promote economic independence for families and individuals.

- Connect working-able and work-ready households to employment opportunities
- Provide or attract supportive services to improve assisted members' employability
- Expand self-sufficiency programs for residents in the assisted housing programs
- Partner with local workforce development centers to positively further self-sufficiency within assisted housing households

PHA Goal: Ensure equal opportunity and affirmatively further fair housing.

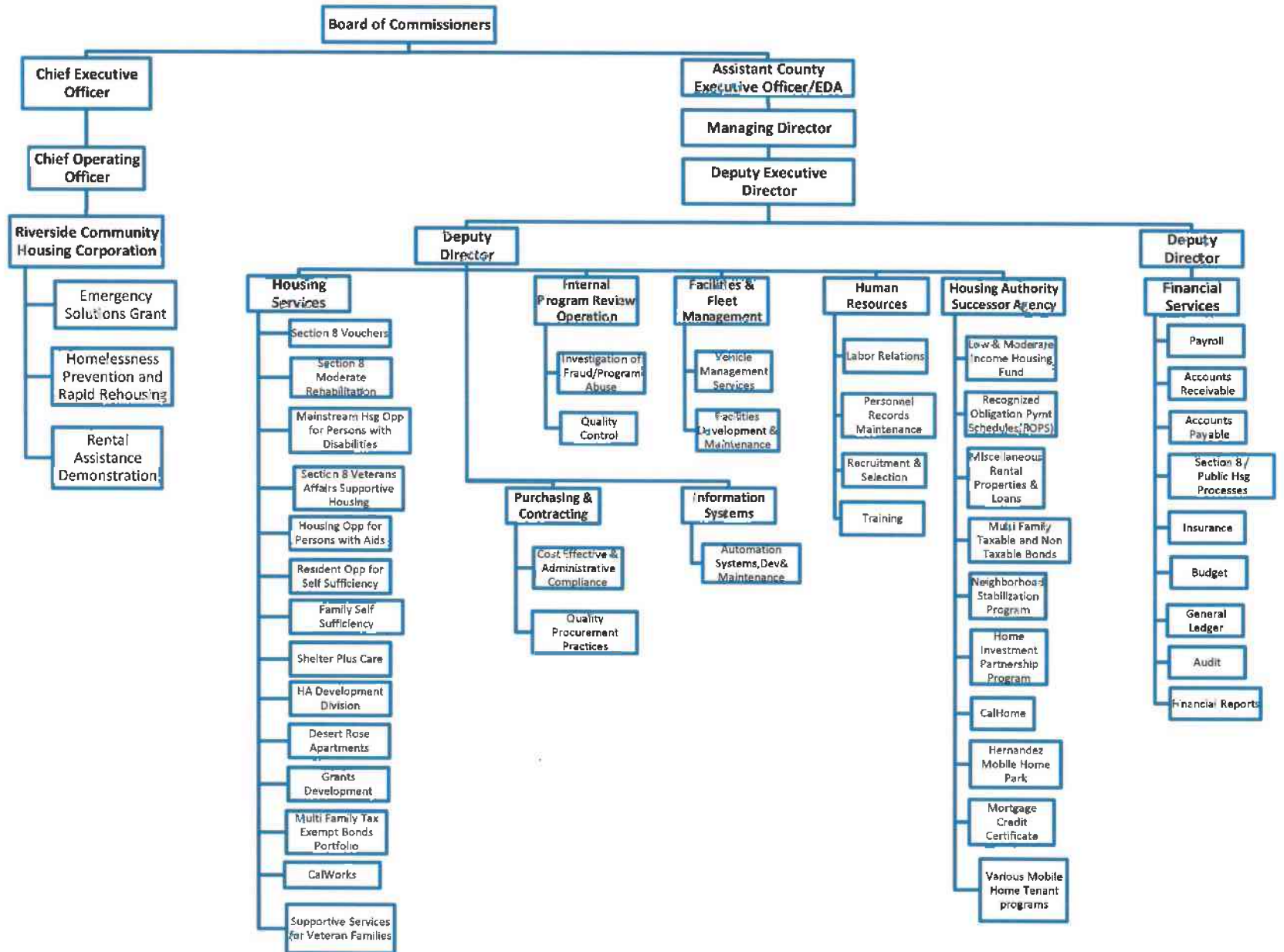
Objective: Promote equal housing opportunities.

- Facilitate affirmative measures to ensure access to assisted housing regardless of race, color, religion, national origin, sex, familial status, and disability
- Carry out affirmative measures to provide a suitable living environment for families living in assisted housing, regardless of race, color, religion, national origin, sex, familial status, and disability
- Promote equal housing opportunities

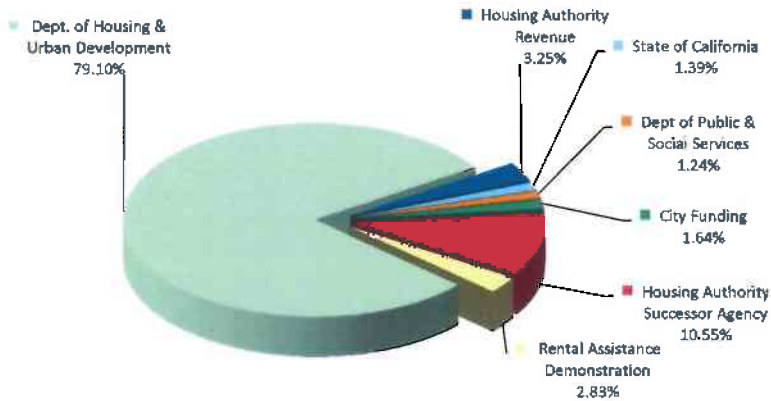
Other PHA Goal and Objective: Implement the requirements of the Violence Against Women Act (VAWA)

- Protect certain victims of criminal domestic violence, dating violence, sexual assault, or stalking (as well as members of the victims' immediate families) from losing their HUD assisted housing as a consequence of abuse of which they were the victim
- Undertake affirmative measures to make tenants participating in the HCV and Public Housing programs aware of VAWA requirements.
- Undertake affirmative measure to make Owners participating in HCV program aware of VAWA requirements.

Housing Authority of the County of Riverside Organizational Chart



Sources of Funding

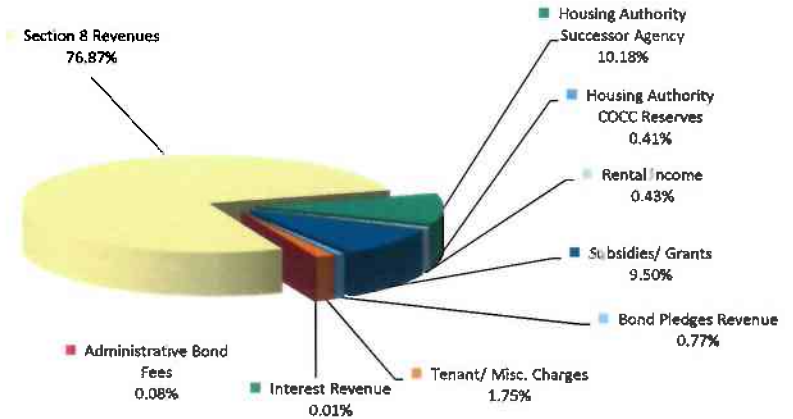


SOURCE OF FUNDING FISCAL YEAR 2016-2017		
SOURCE	AMOUNT	PERCENT
Dept. of Housing & Urban Development	79,755,359	79.10%
Housing Authority Revenue	3,272,762	3.25%
State of California	1,399,963	1.39%
Dept. of Public & Social Services (federal funds)	1,246,253	1.24%
City Funding	1,653,216	1.64%
Housing Authority Successor Agency	10,634,762	10.55%
Rental Assistance Demonstration	2,865,478	2.83%
TOTAL	100,827,793	100.00%

Note: Sources of Funding include different agencies that provide income for a particular purpose.

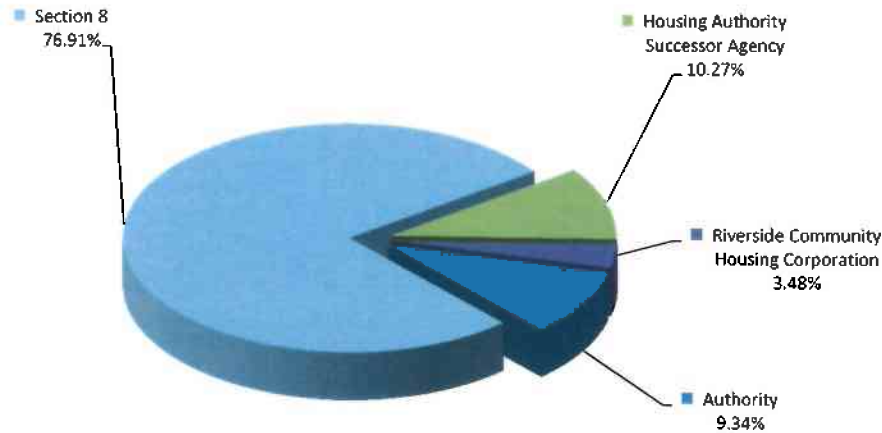
These funds are further categorized by type of revenues for which the sources are delineated.

Revenue by Category



REVENUE BY CATEGORY FISCAL YEAR 2016-2017		
REVENUES	AMOUNT	PERCENT
Rental Income	429,337	0.43%
Subsidies/ Grants	9,581,094	9.50%
Bond Pledges Revenue	772,500	0.77%
Tenant/ Misc. Charges	1,761,523	1.75%
Interest Revenue	4,417	0.01%
Administrative Bond Fees	85,388	0.08%
Section 8 Revenues	77,513,021	76.87%
Housing Authority Successor Agency	10,264,191	10.18%
Housing Authority COCC Reserves	416,322	0.41%
TOTAL	100,827,793	100.00%

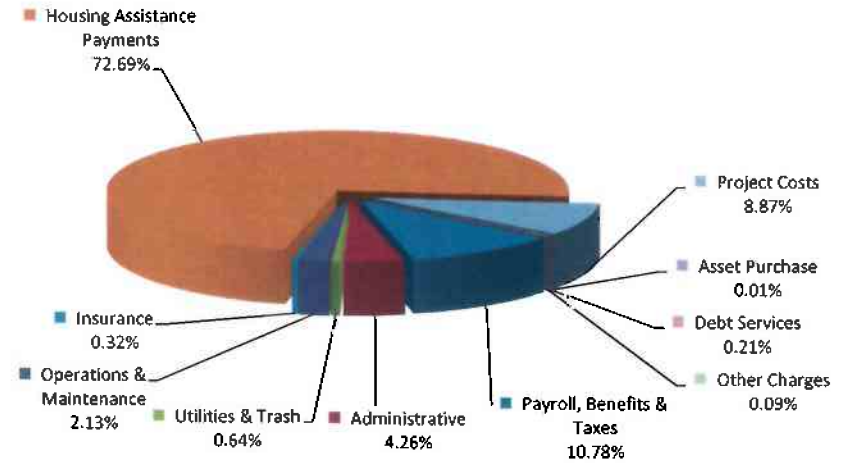
Allocation of Funding



ALLOCATION OF FUNDING		
FISCAL YEAR 2016-2017		
ALLOCATION	AMOUNT	PERCENT
Authority	9,420,266	9.34%
Section 8	77,548,337	76.91%
Housing Authority Successor Agency	10,352,362	10.27%
Riverside Community Housing Corporation	3,506,828	3.48%
TOTAL	100,827,793	100.00%

Note: The Allocation of Funding identifies the major program categories of the Housing Authority. Each program type has its own expense accounts by which budget line items are allocated.

Expenses by Category



EXPENSES BY CATEGORY		
FISCAL YEAR 2016-2017		
EXPENSES	AMOUNT	PERCENT
Payroll, Benefits & Taxes	10,875,977	10.78%
Administrative	4,294,139	4.26%
Utilities & Trash	642,071	0.64%
Operations & Maintenance	2,149,025	2.13%
Insurance	320,158	0.32%
Housing Assistance Payments	73,292,022	72.69%
Project Costs	8,939,415	8.87%
Debt Service Payments	207,709	0.21%
Other Charges	94,927	0.09%
Asset Purchase	12,350	0.01%
TOTAL	100,827,793	100.00%



Consolidated Annual Budget

REVENUE	Authority	Section 8	HASA	RCHC	TOTAL BUDGET
3110 Rental Income	341,166	-	88,171	-	429,337
3401/3404 Subsidy/Grants Revenue/RAD Income	6,020,270	-	-	3,560,824	9,581,094
3404 Bond Pledges Revenue	218,000	-	-	554,500	772,500
3450 Sec 8 Fraud Recovery Revenue	-	34,000	-	-	34,000
3500 Administrative Revenue Per AB 471	-	-	150,000	-	150,000
3500 Bond Proceeds	-	-	7,626,334	-	7,626,334
3500 HASA Misc Revenue	-	-	86,780	-	86,780
3500 Loan Repayments	-	-	145,567	-	145,567
3500 Low Income Housing Fund	-	-	2,300,000	-	2,300,000
3610 Interest Revenue	3,100	1,317	-	-	4,417
3690 Miscellaneous/Tenant Charges	2,336,019	-	-	232,579	2,568,598
3690 Administrative Bond Fees	85,388	-	-	-	85,388
3410 HUD Section 8 Earned HAP Subsidy	-	69,545,087	-	-	69,545,087
3410 HUD Section 8 Earned Administrative Fees	-	6,867,717	-	-	6,867,717
3410 HUD Section 8 Earned Other Subsidy	-	483,000	-	-	483,000
9110 Transfer In	-	-	-	-	-
TOTAL REVENUE	9,003,943	76,931,122	10,396,852	4,347,903	100,679,819
EXPENSE					
1408 Development- Management Improvements	150,000	-	-	-	150,000
1450/1460 Asset Development/Improvement	649,963	-	-	-	649,963
4110 Payroll, Benefits & Taxes/Administrative	2,886,113	5,376,622	927,097	1,066,809	10,356,640
4110 Temporary/Contract Employees	250,535	-	-	-	250,535
4110 EDA Interfund Salaries	189,093	-	-	-	189,093
4110 Asset Management Fee	-	-	-	241,452	241,452
4110 Property Management Company	14,074	-	-	-	14,074
4130 Legal	13,480	8,101	104,000	14,700	140,281
4140 Training	4,900	15,750	17,000	-	37,650
4150 Travel	14,200	2,000	14,200	1,000	31,400
4171 Auditing	2,846	34,803	3,284	5,500	46,433
4172 Professional Services	-	-	3,000	-	3,000
4180 Office Rent/Storage	102,674	247,814	38,000	6,700	395,188
4190 Administrative Sundry	279,332	2,296,650	245,916	36,550	2,858,449
4190 EDA Interfund Operating	341,718	-	-	-	341,718
4230 Tenant Services	192,000	-	-	6,568	198,568
4300 Utilities	133,119	-	-	489,884	623,003
4420 Operations and Maintenance - Materials	41,363	17,278	2,000	543,048	603,689
4430 Operations and Maintenance - Services	165,324	-	37,000	543,048	745,372
4431 Trash	19,068	-	-	-	19,068
4510 Insurance	76,243	4,232	5,500	234,183	320,158
4590 Other General Expense	88,941	-	3,600	2,386	94,927
4715 Housing Assistance Payments	3,431,935	69,545,087	-	-	72,977,022
4715 Project Costs	-	-	8,939,415	-	8,939,415
4715 Housing Assistance Payments	-	-	-	315,000	315,000
4715 Housing Assistance Payments/Direct Salaries	65,635	-	-	-	65,635
4900 Debt Service Principal Payments	175,000	-	-	-	175,000
4900 Debt Service Interest Payments	32,709	-	-	-	32,709
7540 Asset Purchase	-	-	12,350	-	12,350
TOTAL EXPENSE	9,420,266	77,548,337	10,352,362	3,506,828	100,827,793
Reserve Drawdown	416,322	617,216	-	-	1,033,538
Reserves For Following Fiscal Year Project Costs (CSA)	-	-	(44,490)	-	(44,490)
Reserves for Capital Improvements	-	-	-	(485,000)	(485,000)
Reserves for Operations	-	-	-	(356,075)	(356,075)
NET GAIN (LOSS)	(0)	0	(0)	(0)	(0)



AUTHORITY PROGRAMS

Central Office Cost Center

As required by the U.S. Department of Housing and Urban Development (HUD), the Central Office Cost Center (COCC) was established to act as the internal management agent of the agency. The COCC provides management services and receives fee income in return from business activities. Management fees are based on HUD's publication of the 80th percentile of fees paid by the market industry.

Budget	Revenue Sources	
	Interest Revenue	1,800
	Miscellaneous Revenue	1,905,485
	Admin Bond Fees	85,388
	Reserve Drawdown	196,682
	Expenses	
Staffing Expenses	1,562,942	
Operating Expenses	626,413	

Administration Building & Services

Only expenses relating to the Administration building (i.e., utilities, maintenance and general expenses) are budgeted to the Administration Building and Services Fund. These administrative expenses are apportioned to other programs (i.e. Public Housing, Section 8, COCC, HASA, and RCHC) based on cost allocation percentages derived from the number of units supported and staff time. Reimbursement of costs associated with the Administration building is paid through a rent offset.

Budget	Revenue Sources	
	Interest Revenue	1,300
	Miscellaneous Revenue	255,534
	Reserve Drawdown	150,000
	Expenses	
	Staffing Expenses	52,449
Asset Improvement	150,000	
Operating Expenses	204,385	

AUTHORITY PROGRAMS

Housing Opportunities for Persons with AIDS (HOPWA)

Riverside and San Bernardino counties became eligible for HUD's HOPWA funds in 1993. HUD named the City of Riverside as "Grantee" for having the largest population of any city within the two (2) county eligible metropolitan areas (EMA). The HACR agreed to serve as Project Sponsor for the County of Riverside and is therefore responsible for procuring such services as short term housing, utilities assistance, and home health care for HOPWA participants and disbursing HOPWA funds consistent with the City of Riverside's plan as approved by HUD. The HACR also utilizes HOPWA funds to administer a tenant-based rental assistance program serving approximately ninety (90) participants throughout Riverside County.

Budget	Revenue Sources	
	Grant Revenue	1,131,716
	Expenses	
	Staffing Expenses	134,896
	Operating Expenses	197,000
	Housing Assistance Payments	799,820

Resident Opportunity for Self-Sufficiency (ROSS)

The goals of the ROSS program are to enable participants to increase earned income, reduce or eliminate the need for welfare assistance, make progress toward achieving economic independence and housing self-sufficiency, improve living conditions for the elderly and disabled, and enable them to age-in-place. HUD awarded HACR a \$246,000 grant for three years to fund one ROSS Coordinator position that would provide program support and services to the residents at the Gloria Crossings and Dracaea Apartment. The new contract will start in August 2015 and has a 3-year term.

Budget	Revenue Sources	
	Grant Revenue	89,500
	Expenses	
	Staffing Expense	68,037
	Training & Admin Sundry	21,463

AUTHORITY PROGRAMS

HA Development

The HACR's goal is to develop existing assets and/or acquire properties with development potential. The ultimate measure of success for this budget unit is to develop affordable housing units that will provide affordable rental and home ownership opportunities to Riverside County residents. Currently, the Mustang Lane Project is a proposal to subdivide a 1.12 acre lot in the City of Jurupa Valley and develop seven (7) single-family homes. The HA Development plans to collaborate with EDA to expend Neighborhood Stabilization Program Income as a funding source. Other properties to develop include assets transferred to the HACR through the dissolution of the former Redevelopment Agency of the County of Riverside. The budget reflects only staffing costs and minor administrative costs to cultivate ideas on reaching the objectives of this program.

Budget	Revenue Sources	
	Cash Reserves	145,984
	Expenses	
	Staffing Expense	140,784
	Admin Sundry	5,200

Shelter Plus Care (SPC)

As the recipient of the grant funds, the HACR provides rental assistance to individuals and families who are certified by the Department of Mental Health to be chronically homeless and mentally disabled. The HACR has an agreement with the Department of Public Social Services (DPSS) to administer five (5) Shelter Plus Care Programs, which are currently serving about one hundred fifteen (115) families collectively throughout Riverside County.

Budget	Revenue Sources	
	Grant Revenue	1,246,253
	Expenses	
	Staffing Expenses	49,850
	Housing Assistance Payments	1,196,403

AUTHORITY PROGRAMS

Tenant Based Rental Assistance (TBRA)

As a sub-recipient of funds from the Home Investment Partnership Act (HOME) Program, the HACR received \$445,995 to provide housing and supportive services to eligible homeless residents living in encampments for a maximum of eighteen (18) months with the goal of transitioning these participants to self-sufficiency. The balance of \$38,000 will be expended in FY 2016-2017.

The HACR also applied for an additional \$1,100,000 of HOME funds in an effort to provide targeted supportive services, promote stability, and reduce the number of homeless population in Riverside County. The balance of \$1,042,000 from this grant will be expended in FY 2016-2017.

Budget	Revenue Sources	
	Grant Revenue	1,080,000
	Expenses	
	Staffing Expenses	58,653
	Housing Assistance Payments	1,021,347

Business Activities

On January 2012, HUD gave the HACR permission to utilize its Unrestricted Net Assets to purchase, rehabilitate, and lease three (3) homes to FSS participants of the Section 8 Housing Choice Voucher Program. These development activities were accomplished with the mission of preserving affordable homes and stabilizing neighborhoods hardly hit by foreclosures.

Budget	Revenue Sources	
	Rental Income	51,336
	Expenses	
	Staffing Expenses	33,171
	Operating Expenses	18,165

AUTHORITY PROGRAMS

Palm Springs Housing Developments

The HACR owns and operates seventeen (17) affordable units in the City of Palm Springs. Revenue sources are generated from dwelling rent and associated tenant charges.

Budget	Revenue Sources	
	Rental Income	116,691
	Miscellaneous Income	4,837
	Expenses	
	Staffing Expenses	63,721
	Operating Expenses	57,807

Corona Bond Housing Developments

The 1998 Revenue Bond Series A was issued with a note payable for \$4.7 million to the City of Palm Desert, which was secured by the Corona and Palm Springs properties. The City of Corona agreed to pledge \$218,000 annually for the payment of debt service for the term of the bond issue. In August 2001, the Corona properties were sold to satisfy the note payable issued with the 1998 bond issue. The note was satisfied; however, the 1998 bond issue remained. The amount of debt service due for the bond issue is covered by the City of Corona's annual pledge.

Budget	Revenue Sources	
	Bond Pledge	218,000
	Expenses	
	Operating Expenses	10,291
	Debt Service Payments	207,709

AUTHORITY PROGRAMS

Desert Rose Apartments

Financed jointly by the State of California through its Office of Migrant Services of the Department of Housing and Community Development and by the U.S. Government through its Farmer's Home Administration, now known as Rural Development of the Department of Agriculture, this 100-unit farm worker housing project became operational in November 1991. A complex arrangement of financing was used to bring this project into existence and into operations. The HACR purchased and retained ownership of the land, the Office of Migrant Services and the Farmer's Home Administration financed the construction of all buildings, the State of California retained ownership of all the buildings, and the Office of Migrant services contracted with the HACR to provide day to day management and housing operations. Annual operating grants from the Office of Migrant Services stipulated that these 100 housing units could be occupied by migrant farm workers for only 6 months of each fiscal year. However, during the FY2005, due to the State of California fiscal budget crisis, the Office of Migrant Services ordered the HACR not to rent any units to farm workers for the entire fiscal year and took steps to dispose of the buildings. The HACR negotiated with the Office of Migrant Services to have the title and ownership of all the buildings to be transferred to the HACR.

Further, late in FY2005, the HACR applied for and was granted \$3,000,000 from the Joe Serna Junior Farmworker Housing Grant Program of the Department of Housing & Community Development and \$3,795,110 from the United States Department of Agriculture to rehabilitate all the housing units and to convert them to rental units available to farm workers on a 12 month, year round basis. The HACR also received a total of \$8,500,000 in grant funding from RDA. In FY2009, the rehabilitation process of converting 100 housing units to 77 housing units was completed and lease up of the units started.

For a number of years, this project has continually been challenged with a low occupancy level, ranging 20% - 30%. A reserve drawdown from the COCC is necessary to sustain the upkeep of the building and grounds. The HACR has reached out to the Department of Housing and Community Development and received approval to: (1) allow the project to be rented to non-farmworker tenants; (2) allow an increase in the maximum income limit to 120% of the area median income (AMI); (3) allow the waiver of the minimum number of persons in household requirement. The HACR will continue its marketing efforts to lease up vacancies and implement the new rules.

Budget	Revenue Sources	
	Rental Income	140,736
	Transfer from COCC	69,640
	Expenses	
	Staffing & Property Mgmt	16,663
	Operating Expenses	193,713

AUTHORITY PROGRAMS

CalWORKS

The HACR submitted an application for funding from the California Department of Social Services (CDSS) to implement the State-funded CalWORKS Housing Support Program that would help homeless families secure permanent housing by removing barriers. Funding is passed through the Riverside County Department of Social Services (DPSS) and funds will be expended within twelve (12) months.

Budget	Revenue Sources	
	Grant Revenue	700,000
	Expenses	
	Staffing Expenses	210,000
	Travel	10,000
	Housing Assistance Payments	480,000

Supportive Services for Veteran Families (SSVF)

The HACR was awarded a grant of \$50,000 through the Veterans Administration's (VA) Supportive Services to Veteran Families (SSVF) Program, of which the U.S. Veterans Initiative (U.S. Vets) is the lead agency and grantee. This program is designed to promote housing stability among very low-income veteran families who reside in or are transitioning to permanent housing. The HACR will provide participants with outreach, case management, and assistance in obtaining VA and other benefits.

Budget	Revenue Sources	
	Grant Revenue	50,000
	Expenses	
	Staffing Expenses	40,535
	Operating Expenses	9,465

HOUSING AUTHORITY SUCCESSOR AGENCY (HASA)

On June 29, 2011, Governor Brown signed two State of CA Assembly Bills, ABX126 and ABX1 27, which would dissolve redevelopment agencies (RDAs) throughout the state of California, and create an alternative voluntary redevelopment program to allow agencies to continue redevelopment activity by voluntarily making a payment to the state. On November 10, 2011, the California Supreme Court announced its decision to uphold ABX1 26 and strike down ABX1 27, thus eliminating RDAs. On January 10, 2012, the HACR's Board of Commissioners (BOC) accepted the responsibility for performing all activities as the successor to the redevelopment housing function. On February 1, 2012, all California RDAs were eliminated and HACR assumed all the housing functions previously performed by the RDA for the County of Riverside.

On July 3, 2012, per Board Resolution 2012-006, the BOC authorized the HACR to accept any and all assets, liabilities, duties, loans, leases, and obligations associated with the housing activities of the former RDA.

On July 17, 2012, a Low and Moderate Income Housing Asset Fund (LMIHF) was established to manage the disbursements and cash receipts for the HASA. This fund is used to pay for administrative and operational costs to develop the assets; maintain loan and grant portfolios; and manage the leases, rental housing properties, and homeownership units.

Other revenue sources include rental receipts from a Post office located in one of the HASA's parcels and from different Mobile Home Parks managed by the HASA; a lease payment for agricultural land; monitoring fees; and various loan payments.

All projects listed on the Recognized Obligation Payment Schedule (ROPS) approved by the CA Department of Finance will be supported by bond proceeds.

Budget	Revenue Sources	
	Rental Income	88,171
	Loan Repayments	145,567
	Miscellaneous	26,780
	Bond Proceeds	7,541,500
	LMIHF	2,300,000
	Expenses	
	Staffing Expenses	716,169
	Operating Expenses	434,084
	Project Cost	8,939,415
Asset Purchase	12,350	

HERNANDEZ MOBILE HOME PARK

Due to the dissolution of the Riverside County's Redevelopment Agency, the HASA was given the task of managing and maintaining nine (9) mobile homes in approximately 1.95 acres of real property located in Thermal. This project has provided affordable housing to low and very low income households for over ten (10) years. The administrative expenses will be covered by rental receipts.

Budget	Revenue Sources	
	Rental Income	32,400
	Expenses	
	Staffing Expenses	9,495
	Operating Expenses	22,905

CALHOME

The HACR entered into an agreement with the Department of Housing and Community Development (HCD), a public agency of the State of California, to assist in the operation of an owner-occupied assistance program. The CalHome Program was established by Chapter 6, Section 50650 Part 2 of Division 31 of the Health and Safety Code and is governed by regulations issued by HCD. The commitment of \$1,500,000 issued in November 22, 2013 will expire on June 14, 2016. The program objective is to provide financing for rehabilitation/replacement of existing mobile homes that serve low-income households. As of March 2016, 16 mobile homes have been provided to qualified households in the form of a loan at a 0% fixed interest rate, with a maximum loan limit of \$60,000. The HACR is in the process of requesting an extension and additional funds to demolish and replace at least 10 more mobile homes during the current and next fiscal year.

Budget	Revenue Sources	
	Grants	649,963
	Expenses	
	Asset Development	649,963

VARIOUS GRANTS

The HACR administers housing programs to foster homeownership opportunities that ultimately create viable and sustainable communities that enhance the quality of life for Riverside County residents. In meeting its mission, the HACR partners with the Economic Development Agency, which is the recipient of the funds, by providing staffing resources for the following grant programs:

- The Neighborhood Stabilization Program (NSP) was established by HUD for the purpose of stabilizing communities that have suffered from foreclosures and abandonment. NSP 1 funds were authorized under Division B, Title III of the Housing And Recovery Act (HERA) of 2008, which provided a formula grant to local governments. NSP 3 funds were authorized under the Dodd-Frank Wall Street Reform and Consumer Protection Act (Dodd-Frank Act) of 2010 that provided a third round of the NSP formula grant to selected states and governments.

- The HOME Investment Partnerships Program provides a formula grant to fund a wide range of homeownership and rental assistance activities. The HACR meets this mission through its First Time Homebuyer Program by providing down payment assistance to lower income persons in the purchase of their first home. The HACR also helps individual households afford housing costs such as rent, utility costs, security deposits, and/or utility deposits by offering rental assistance programs, self-sufficiency programs, homebuyer programs, targeted population programs, anti-displacement assistance programs, and security deposit programs.

Budget	Revenue Sources	
	Grants Revenue	1,072,838
	Miscellaneous	24,179
	Expenses	
	Staffing Expenses	1,072,838
	Operating Expenses	24,179

MORTGAGE CREDIT CERTIFICATE PROGRAM (MCC)

The HACR administers annual lender training sessions for the Riverside County Economic Development Agency's Mortgage Credit Certificate Program (MCC). A MCC entitles eligible home buyers to reduce the amount of federal income taxes owed by 15% of the annual interest paid on a mortgage. Consequently, the credit increases the homebuyer's purchasing power, which in turn helps the buyer to qualify for a mortgage. Pursuant to Section 5050 of the CA Debt Limit Allocation Committee (CDLAC), a performance deposit of \$89,200 must remain on deposit before it is released. It is the program's goal in FY 2016-2017 to replenish the deposit account by an administrative fee of \$300 per application processed. In Fiscal Year 2016-2017 the HACR projects to serve about 40 - 50 families.

COACHELLA SUCCESSOR AGENCY

On June 4, 2013, the HACR's Board of Commissioners accepted, via a Memorandum of Understanding, the responsibilities for performing all activities as the successor to the redevelopment housing functions for the former Coachella Redevelopment Agency.

On February 19, 2014, Governor Brown signed AB 471, which provides an administrative cost allowance for all qualified housing successor agencies that assumed the housing functions of dissolved redevelopment agencies. Hence, the allowance of \$150,000 will cover any administrative costs associated with disbursing bond proceeds for housing development activities identified in the Recognized Obligation Payment Schedule (ROPS), approved by the Oversight Board and the State of California Department of Finance.

Budget	Revenue Sources	
	Administrative Revenue	150,000
	Bond Proceeds	84,834
	Miscellaneous	60,000
	Expenses	
	Staffing Expenses	210,928
	Operating Expenses	39,416
Reserves	44,490	

RIVERSIDE COMMUNITY HOUSING CORPORATION (RCHC)

On January 7, 1992, the HACR's Board of Commissioners adopted a resolution that authorized the creation of the RCHC. The RCHC was established as an affiliate and blended component unit of the HACR for the purpose of financing, acquiring, developing, rehabilitating, owning, managing, and selling affordable housing in Riverside County for persons of extremely low, low and moderate income, and to access certain state and federal programs available to non-profit corporations. RCHC was inactive subsequent to its incorporation in 1992. On July 1, 2014 the HACR's Board of Commissioners adopted another resolution to authorize the activation of RCHC and commencement of its corporate operations.

RCHC was awarded \$250,000 from the HACR's Low and Moderate Income Housing Asset Fund (LMIHAF) to implement the Homelessness Prevention and Rapid Rehousing Assistance Program that provides short-term or medium-term rental assistance; housing relocation and stabilization services including housing search, mediation, or outreach to property owners; security or utility deposits; utility payments; rental assistance for a final month at a location; moving cost assistance; and case management to those who are at risk for homelessness.

The City of Moreno Valley awarded \$183,500 to RCHC for the implementation of the Emergency Solutions Grant (ESG) Program that aims to provide housing relocation and stabilization services including housing search and placement; landlord mediation; security and/or utility deposits; the provision of short-term or medium-term rental assistance and utility payments; and housing case management.

The City of Moreno Valley also awarded \$120,000 to fund two (2) full-time staff who will function as Outreach Coordinators to individuals at risk of imminent homelessness.

The Southern California Gas Company donated \$1,000 to RCHC as part of the SoCalGas 2014 Education Initiative to support local Youth Employment Services.

In Fiscal 2016-2017, the RCHC will be the recipient of 469 units of affordable housing that will be transferred from the HACR through HUD's Rental Assistance Demonstration (RAD) Program. RAD is a voluntary program of HUD, which seeks to preserve public housing by providing Public Housing Agencies with access to more stable funding to make needed improvements to properties. The first component of the RAD program, Project-Based Vouchers (PBVs) allows projects funded under the Public Housing Program to convert their assistance to long-term, project-based Section 8 rental assistance contracts, which will pass through the HACR. HUD considers RAD to be a central part of its rental housing preservation strategy to stimulate efficiency, and build resilient, steady communities. After receiving HUD's approval for Commitments for Entering into a Housing Assistance Payment (CHAPs), the HACR submitted its Financial Plan, and is underway to completing all requirements to receive HUD's final approval through RAD Conversion Commitments (RCCs). Closing date of the RCCs is scheduled for July 8, 2016, at which time all properties and existing tenant accounts would be transferred to RCHC.

RIVERSIDE COMMUNITY HOUSING CORPORATION (RCHC)

RCHC's consolidated budget also includes a working capital fund established by HACR to finance expenses related to operations and to ensure sufficient cash flow to meet short-term obligations. To promote autonomy, RCHC has been actively pursuing grant opportunities that provide funding for resident and supportive services, payroll expenses of Program Navigators, and miscellaneous administrative expenses. RCHC will also explore asset acquisitions that generate rental revenues and asset management fees.

Budget	Revenue Sources	
	RAD Income	3,560,824
	Grant Revenue	554,500
	Miscellaneous Revenue	232,579
	Expenses	
	Operating Expenses	3,191,828
Housing Assistance Payments	315,000	
Reserves for RAD	841,075	

SECTION 8 PROGRAMS

Housing Choice Voucher (Section 8) Program

The Housing Choice Voucher Program assists lower income households with rental assistance to provide an opportunity to live in affordable, decent, safe and sanitary housing.

As mandated by Federal regulations, families, elderly, and disabled persons earning 50 percent of median income or less are eligible to participate in the program. However, at least 75 percent of families drawn from the waiting list must earn no more than 30 percent of median income. Tenants receiving assistance under the voucher program will pay between 30 - 40 percent of their income toward rent and utilities, with HUD (through the HACR) providing the subsidy for the difference between that amount and the rent plus utilities. Utilizing these criteria, staff certifies applicant eligibility, issues vouchers, negotiates leases, prepares contracts and inspects dwelling units for housing quality standards established by the Federal government. Additionally, staff manages rental assistance contracts by processing tenant relocations and ports, terminations, and annual re-certification of eligibility. Staff also provides tenant-landlord mediation services for Section 8 Program participants. For Calendar Year 2016, HUD awarded the HACR \$67 million to assist 9,062 families per month, which includes 539 vouchers set aside for the Veterans Affairs Supportive Housing (VASH) Program.

Veterans Affairs Supportive Housing (VASH)

This program offers rental assistance for homeless Veterans with case management and clinical services through the Department of Veterans Affairs (VA). HUD allocates vouchers by analyzing point-in-time data provided by the Continuums of Care (CoCs), VAMC data on the number of contacts with homeless Veterans, and performance data from Housing Authorities.

Mainstream Housing Opportunities for Persons with Disabilities (Mainstream Program)

Mainstream Program provides Section 8 rental vouchers to persons with disabilities. The HACR works in cooperation with local organizations that provide referral and support services to disabled persons in order to help disabled clients locate affordable and accessible housing. The HACR currently has the budget authority for thirty-eight (38) vouchers under this Program.

SECTION 8 PROGRAMS

Section 8 Moderate Rehabilitation Rental Assistance Program

This HUD-program was designed to preserve existing rental housing stock. Each fiscal year, HACR is required to base the renewal at rent levels equal to the lessor of: 1) Existing contract rents, adjusted by the Operating Cost Adjustment Factor (2.3% for California); or 2) Existing Fair Market rents (at 120%) less any amounts allowed for tenant supplied utilities; or 3) Comparable market rents for the market area. A landlord will enter into a fifteen (15) year contract with the HACR, which guarantees Section 8 rental assistance to qualified tenants. HUD has continued to renew the HACR's contracts beyond the initial term date but has not issued any new contracts. Currently, the HACR assists (80) households located in Riverside.

Family Self-Sufficiency Program

The Family Self-Sufficiency (FSS) Program was established to assist families to become economically independent from governmental financial assistance within a five-year period. Over the five-year period, as family income grows, the corresponding amount to rent increase is deposited into an escrow account to purchase a home, pay for higher education, or even start a business. The FSS Program is available to those families assisted under the HUD Section 8 Program. Through the FSS Program, the HACR has established a network with public agencies to provide job training, family counseling, career assessments and other social services. The funding for FY2016-2017 will pay for 7 resident coordinator positions. As of April 2016, there were three hundred sixty five (365) FSS participants throughout the County of Riverside.

Budget	Revenue Sources	
	Grant Revenue	76,895,803
	Interest Revenue	1,317
	Fraud Recovery Revenue	34,000
	Reserve Drawdown	617,216
	Expenses	
	Staffing Expenses	5,376,622
Operating Expenses	2,626,627	
Housing Assistance Payments	69,545,087	

Budget Comparison

	Budget 12-13	Budget 13-14	Budget 14-15	Budget 15-16	Budget 16-17	% Change {Budget 15-16 to Budget 16-17}
Revenue	\$91,665,698	\$98,605,966	\$98,534,296	\$96,926,910	\$100,679,819	3.73%
Expenses						
Salaries & Benefits	\$9,535,499	\$8,851,069	\$9,904,282	\$10,979,555	\$10,875,979	-0.95%
Services & Supplies	\$7,788,040	\$7,495,102	\$7,441,435	\$8,251,267	\$7,163,940	-15.18%
Other Charges	\$74,643,155	\$83,147,688	\$81,331,668	\$78,487,597	\$82,775,524	5.18%
Fixed Assets/Purchases	\$1,082,076	\$0	\$65,000	\$64,424	\$12,350	-421.65%
Total Expenses	\$93,048,770	\$99,493,859	\$98,742,385	\$97,782,843	\$100,827,793	3.02%
Subtotal	(\$1,383,072)	(\$887,894)	(\$208,088)	(\$855,933)	(\$147,973)	
Reserve Drawdown	\$1,383,072	\$887,894	\$208,088	\$855,933	\$1,033,538	
Reserve Build-up	\$0	\$0	\$0	\$0	(\$885,565)	
Net Assets Gain / (Loss)	\$ -	\$ -	\$ -	\$ -	\$ (0)	



Job Title	Filled and Vacant Positions FY 16-17
Regular Employees:	
Accountant I	2
Accountant II	2
Accounting Technician I	3
Accounting Technician II	5
Administrative Services Supervisor	1
Assistant Director of EDA	1
Building Maintenance Superintendent	1
Building Maintenance Supervisor	2
Building Maintenance Worker	2
Buyer Trainee	1
Deputy Director of EDA	1
Development Specialist I	1
Development Specialist II	2
Development Specialist III	3
Fiscal Manager	1
Housing Authority Maintenance Worker	9
Housing Program Assistant I	11
Housing Program Assistant II	2
Housing Specialist I	36
Housing Specialist II	18
Housing Specialist III	11
Office Assistant II	9
Office Assistant III	2
Principal Accountant	1
Principal Development Specialist	5
PH Property Manager	5
Secretary II	1
Senior Accountant	2
Senior Development Specialist	12
Supervising Accountant	2
Support Services Technician	1
Total Regular Employees	155
Temporary Assistance Pool (TAP):	
RCHC Coordinator	1
Porter	8
Housing Navigator	3
Total TAP	12
Total Filled and Vacant Positions	167



Organization Staffing Statistics

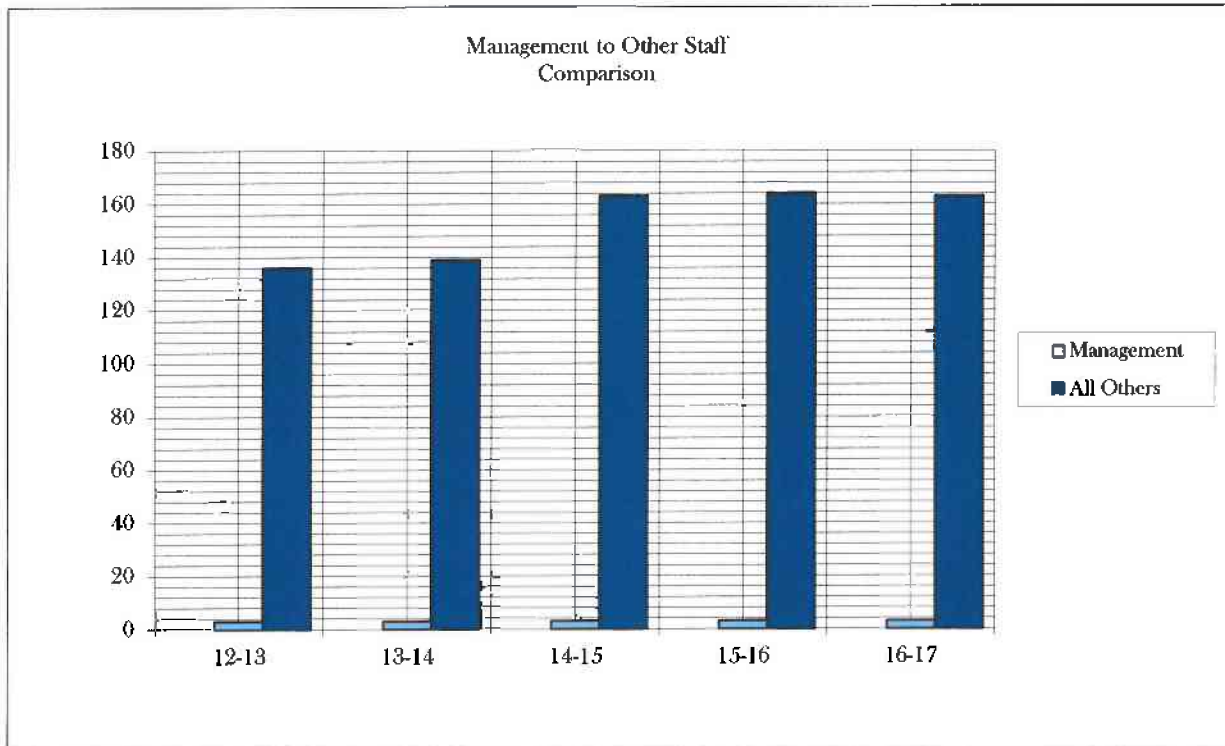
Fiscal Year	12-13	13-14	14-15	15-16	Budget 16-17
Management	3	3	3	3	4
All Others	136	139	163	164	163
Total Budgeted Positions	139	142	166	167	167

Year to Year % Change

Management	0.0%	0.0%	0.0%	0.0%	33.3%
All Others	-22.7%	2.2%	17.3%	0.6%	-0.6%
Total Budgeted Positions	9.2%	2.2%	17.3%	0.6%	32.7%

Percent of Total

Management	2.16%	2.11%	1.81%	1.80%	2.40%
All Others	97.84%	97.89%	98.19%	98.20%	97.60%
Total Budgeted Positions	100.00%	100.00%	100.00%	100.00%	100.00%



Part IV- Line Item Budgets

CENTRAL OFFICE COST CENTER (COCC)

REVENUE

3110 Rental Income	-
3401 Subsidy Revenue	-
3404 Grants/Bonds Revenue	-
3450 Sec 8 Fraud Recovery Revenue	-
3610 Interest Revenue	1,800
3690 Miscellaneous Revenue	1,905,485
3690 Administrative Bond Fees	85,388
3410 HUD Section 8 Earned HAP Subsidy	-
3410 HUD Section 8 Earned Administrative Fees	-
3410 HUD Section 8 Earned Other Subsidy	-
TOTAL REVENUE	1,992,673

EXPENSE

1260 Inventory Materials	-
1260 Development- Operations	-
1406 Development- Management Improvements	-
1408 Development- Administration	-
1410 Development- Audit	-
1411 Architecture Fees	-
1450/1460 Asset Development/Improvement	-
1495 Development- Relocation Costs	-
4110 Payroll, Benefits & Taxes	1,373,850
4110 Temporary/Contract Employees	-
4110 EDA Interfund Salaries	189,093
4130 Legal	4,500
4140 Training	900
4150 Travel	4,200
4171 Auditing	381
4180 Office Rent/Storage	78,495
4190 Administrative Sundry	101,200
4190 EDA Interfund Operating	341,718
4230 Tenant Services	-
4300 Utilities	-
4420 Operations and Maintenance - Materials	5,500
4430 Operations and Maintenance - Services	6,000
4431 Trash	-
4480 Protection Services	-
4510 Insurance	7,868
4590 Other General Expense	75,650
4610 Extraordinary Maintenance	-
4715 Housing Assistance Payments	-
4900 Debt Service Principal Payments	-
4900 Debt Service Interest Payments	-
TOTAL EXPENSE	2,189,355

Reserve Drawdown for Desert Rose Apartments	69,640
Reserve Draw Down for Operations	127,042

NET GAIN (LOSS)

(0)



ADMINISTRATION BUILDING & SERVICES

REVENUE

3110 Rental Income	-
3401 Subsidy Revenue	-
3404 Grants/Bonds Revenue	-
3450 Sec 8 Fraud Recovery Revenue	-
3610 Interest Revenue	1,300
3690 Miscellaneous/Tenant Charges	255,534
3690 Administrative Fees (Admin. Bonds)	-
3410 HUD Section 8 Earned HAP Subsidy	-
3410 HUD Section 8 Earned Administrative Fees	-
3410 HUD Section 8 Earned Other Subsidy	-
TOTAL REVENUE	256,834

EXPENSE

1260 Inventory Materials	-
1406 Development- Operations	-
1408 Development- Management Improvements	150,000
1410 Development- Administration	-
1411 Development- Audit	-
1430 Architecture Fees	-
1450/1460 Asset Development/Improvement	-
1495 Development- Relocation Costs	-
4110 Payroll, Benefits & Taxes	52,449
4110 Temporary/Contract Employees	-
4110 EDA Interfund Salaries	-
4130 Legal	1,600
4140 Training	-
4150 Travel	-
4171 Auditing	-
4180 Office Rent/Storage	-
4190 Administrative Sundry	48,169
4190 EDA Interfund Operating	-
4230 Tenant Services	-
4300 Utilities	61,400
4420 Operations and Maintenance - Materials	11,000
4430 Operations and Maintenance - Services	59,000
4431 Trash	1,630
4480 Protection Services	-
4510 Insurance	21,587
4590 Other General Expense	-
4610 Extraordinary Maintenance	-
4715 Housing Assistance Payments	-
4900 Debt Service Principal Payments	-
4900 Debt Service Interest Payments	-
7540 Asset Purchase	-
TOTAL EXPENSE	406,834

Reserve Drawdown	150,000
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NET GAIN (LOSS)

(0)



HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS (HOPWA)

REVENUE

3110 Rental Income	-
3401 Subsidy Revenue	1,131,716
3404 Grants/Bonds Revenue	-
3450 Sec 8 Fraud Recovery Revenue	-
3610 Interest Revenue	-
3690 Miscellaneous/Tenant Charges	-
3690 Administrative Fees (Admin. Bonds)	-
3410 HUD Section 8 Earned HAP Subsidy	-
3410 HUD Section 8 Earned Administrative Fees	-
3410 HUD Section 8 Earned Other Subsidy	-
TOTAL REVENUE	1,131,716

EXPENSE

1260 Inventory Materials	-
1406 Development- Operations	-
1408 Development- Management Improvements	-
1410 Development- Administration	-
1411 Development- Audit	-
1430 Architecture Fees	-
1450/1460 Asset Development/Improvement	-
1495 Development- Relocation Costs	-
4110 Payroll, Benefits & Taxes	60,676
4110 Temporary/Contract Employees	-
4110 EDA Interfund Salaries	-
4130 Legal	5,000
4140 Training	-
4150 Travel	-
4171 Auditing	500
4180 Office Rent/Storage	-
4190 Administrative Sundry	73,720
4190 EDA Interfund Operating	-
4230 Tenant Services/Supportive Services	192,000
4300 Utilities	-
4420 Operations and Maintenance - Materials	-
4430 Operations and Maintenance - Services	-
4431 Trash	-
4480 Protection Services	-
4510 Insurance	-
4590 Other General Expense	-
4610 Extraordinary Maintenance	-
4715 Housing Assistance Payments	799,820
4900 Debt Service Principal Payments	-
4900 Debt Service Interest Payments	-
7540 Asset Purchase	-
TOTAL EXPENSE	1,131,716

NET GAIN (LOSS)

(0)



RESIDENT OPPORTUNITY AND SELF-SUFFICIENCY (ROSS)

REVENUE

3110 Rental Income	-
3401 Subsidy Revenue	89,500
3404 Grants/Bonds Revenue	-
3450 Sec 8 Fraud Recovery Revenue	-
3610 Interest Revenue	-
3690 Miscellaneous/Tenant Charges	-
3690 Administrative Fees (Admin. Bonds)	-
3410 HUD Section 8 Earned HAP Subsidy	-
3410 HUD Section 8 Earned Administrative Fees	-
3410 HUD Section 8 Earned Other Subsidy	-
TOTAL REVENUE	89,500

EXPENSE

1260 Inventory Materials	-
1406 Development- Operations	-
1408 Development- Management Improvements	-
1410 Development- Administration	-
1411 Development- Audit	-
1430 Architecture Fees	-
1450/1460 Asset Development/Improvement	-
1495 Development- Relocation Costs	-
4110 Payroll, Benefits & Taxes	68,037
4110 Temporary/Contract Employees	-
4110 EDA Interfund Salaries	-
4130 Legal	-
4140 Training	4,000
4150 Travel	-
4171 Auditing	-
4180 Office Rent/Storage	-
4190 Administrative Sundry	17,463
4190 EDA Interfund Operating	-
4230 Tenant Services	-
4300 Utilities	-
4420 Operations and Maintenance - Materials	-
4430 Operations and Maintenance - Services	-
4431 Trash	-
4480 Protection Services	-
4510 Insurance	-
4590 Other General Expense	-
4610 Extraordinary Maintenance	-
4715 Housing Assistance Payments	-
4900 Debt Service Principal Payments	-
4900 Debt Service Interest Payments	-
TOTAL EXPENSE	89,500

NET GAIN (LOSS)

-

Note:

Funding Source: U.S. Department of Housing and Urban Development

Award: Gloria St, Dracaea: \$246,000 for 3 years (8/7/15-8/6/18)



HA DEVELOPMENT

REVENUE

3110 Rental Income	-
3401 Subsidy Revenue	-
3404 Grants/Bonds Revenue	-
3450 Sec 8 Fraud Recovery Revenue	-
3610 Interest Revenue	-
3690 Miscellaneous	145,984
3690 Administrative Fees (Admin. Bonds)	-
3410 HUD Section 8 Earned HAP Subsidy	-
3410 HUD Section 8 Earned Administrative Fees	-
3410 HUD Section 8 Earned Other Subsidy	-
TOTAL REVENUE	145,984

EXPENSE

1260 Inventory Materials	-
1406 Development- Operations	-
1408 Development- Management Improvements	-
1410 Development- Administration	-
1411 Development- Audit	-
1430 Architecture Fees	-
1450/1460 Asset Development/Improvement	-
1495 Development- Relocation Costs	-
4110 Payroll, Benefits & Taxes	140,784
4110 Temporary/Contract Employees	-
4110 EDA Interfund Salaries	-
4130 Legal	-
4140 Training	-
4150 Travel	-
4171 Auditing	-
4180 Office Rent/Storage	-
4190 Administrative Sundry	5,200
4230 Tenant Services	-
4300 Utilities	-
4420 Operations and Maintenance - Materials	-
4430 Operations and Maintenance - Services	-
4431 Trash	-
4480 Protection Services	-
4510 Insurance	-
4590 Other General Expense	-
4610 Extraordinary Maintenance	-
4715 Housing Assistance Payments	-
4900 Debt Service Principal Payments	-
4900 Debt Service Interest Payments	-
7540 Asset Purchase	-
TOTAL EXPENSE	145,984

Reserve Drawdown

NET GAIN (LOSS)	(0)
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CONTINUUM OF CARE

	Street (125)	EHOP (129)	ECON (131)	Harrison House (132)	SPC All County #1 (133)	Total
REVENUE						
3110 Rental Income	-	-	-	-	-	-
3401 Subsidy Revenue - Direct Services	110,393	41,029	430,288	124,800	489,892	1,196,403
3401 Subsidy Revenue - Administration (4%)	4,600	1,710	17,929	5,200	20,412	49,850
3404 Grants/Bonds Revenue	-	-	-	-	-	-
3450 Sec 8 Fraud Recovery Revenue	-	-	-	-	-	-
3610 Interest Revenue	-	-	-	-	-	-
3690 Miscellaneous/Tenant Charges	-	-	-	-	-	-
3690 Administrative Fees	-	-	-	-	-	-
3410 HUD Section 8 Earned HAP Subsidy	-	-	-	-	-	-
3410 HUD Section 8 Earned Administrative Fees	-	-	-	-	-	-
3410 HUD Section 8 Earned Other Subsidy	-	-	-	-	-	-
TOTAL REVENUE	114,993	42,739	448,217	130,000	510,304	1,246,253
EXPENSE						
1260 Inventory Materials	-	-	-	-	-	-
1406 Development- Operations	-	-	-	-	-	-
1408 Development- Management Improvements	-	-	-	-	-	-
1410 Development- Administration	-	-	-	-	-	-
1411 Development- Audit	-	-	-	-	-	-
1430 Architecture Fees	-	-	-	-	-	-
1450/1460 Asset Development/Improvement	-	-	-	-	-	-
1495 Development- Relocation Costs	-	-	-	-	-	-
4110 Payroll, Benefits & Taxes	4,600	1,710	17,929	5,200	20,412	49,850
4110 EDA Interfund Salaries	-	-	-	-	-	-
4130 Legal	-	-	-	-	-	-
4140 Training	-	-	-	-	-	-
4150 Travel	-	-	-	-	-	-
4171 Auditing	-	-	-	-	-	-
4180 Office Rent/Storage	-	-	-	-	-	-
4190 Administrative Sundry	-	-	-	-	-	-
4190 EDA Interfund Operating	-	-	-	-	-	-
4230 Tenant Services	-	-	-	-	-	-
4300 Utilities	-	-	-	-	-	-
4420 Operations and Maintenance - Materials	-	-	-	-	-	-
4430 Operations and Maintenance - Services	-	-	-	-	-	-
4431 Trash	-	-	-	-	-	-
4480 Protection Services	-	-	-	-	-	-
4510 Insurance	-	-	-	-	-	-
4590 Other General Expense	-	-	-	-	-	-
4610 Extraordinary Maintenance	-	-	-	-	-	-
4715 Housing Assistance Payments	107,111	40,373	397,471	111,673	474,140	1,130,768
4715 Housing Assistance Payments-Direct Salaries	3,282	656	32,817	13,127	15,752	65,635
4900 Debt Service Principal Payments	-	-	-	-	-	-
4900 Debt Service Interest Payments	-	-	-	-	-	-
7540 Asset Purchase	-	-	-	-	-	-
TOTAL EXPENSE	114,993	42,739	448,217	130,000	510,304	1,246,253
NET GAIN (LOSS)	(0)	0	0	0	0	0



TENANT BASED RENTAL ASSISTANCE (TBRA) PROGRAM

	FY 2014-2016 Grant	FY 2015-2017 Grant	Total
REVENUE			
3110 Rental Income	-	-	-
3401 Subsidy Revenue	-	-	-
3404 Grants/Bonds Revenue	38,000	1,042,000	1,080,000
3450 Sec 8 Fraud Recovery Revenue	-	-	-
3610 Interest Revenue	-	-	-
3690 Miscellaneous	-	-	-
3690 Administrative Fees (Admin. Bonds)	-	-	-
3410 HUD Section 8 Earned HAP Subsidy	-	-	-
3410 HUD Section 8 Earned Administrative Fees	-	-	-
3410 HUD Section 8 Earned Other Subsidy	-	-	-
TOTAL REVENUE	38,000	1,042,000	1,080,000
EXPENSE			
1260 Inventory Materials	-	-	-
1406 Development- Operations	-	-	-
1408 Development- Management Improvements	-	-	-
1410 Development- Administration	-	-	-
1411 Development- Audit	-	-	-
1430 Architecture Fees	-	-	-
1450/1460 Asset Development/Improvement	-	-	-
1495 Development- Relocation Costs	-	-	-
4110 Payroll, Benefits & Taxes	-	58,653	58,653
4110 Temporary/Contract Employees	-	-	-
4110 EDA Interfund Salaries	-	-	-
4130 Legal	-	-	-
4140 Training	-	-	-
4150 Travel	-	-	-
4171 Auditing	-	-	-
4180 Office Rent/Storage	-	-	-
4190 Administrative Sundry	-	-	-
4230 Tenant Services	-	-	-
4300 Utilities	-	-	-
4420 Operations and Maintenance - Materials	-	-	-
4430 Operations and Maintenance - Services	-	-	-
4431 Trash	-	-	-
4480 Protection Services	-	-	-
4510 Insurance	-	-	-
4590 Other General Expense	-	-	-
4610 Extraordinary Maintenance	-	-	-
4715 Housing Assistance Payments	38,000	983,347	1,021,347
4900 Debt Service Principal Payments	-	-	-
4900 Debt Service Interest Payments	-	-	-
7540 Asset Purchase	-	-	-
TOTAL EXPENSE	38,000	1,042,000	1,080,000
Reserve Drawdown	-	-	-
NET GAIN (LOSS)	-	-	-

Note:

Funding Source: HOME Funds through the Economic Development Department
 2-year Grant 2014-2016 Total for 2 years = \$445,995 (Only Housing Assistance; No Administrative Fund)
 2-year Grant 2015-2017 Total for 2 years = \$1,100,000 (10% for Administrative Costs)
 Budget reflects residual balances at the end of June 30, 2016



BUSINESS ACTIVITIES

(SECTION 8 HOMES)

REVENUE

3110 Rental Income	51,336
3401 Subsidy Revenue	-
3404 Grants/Bonds Revenue	-
3450 Sec 8 Fraud Recovery Revenue	-
3610 Interest Revenue	-
3690 Miscellaneous/Tenant Charges	-
3690 Administrative Fees (Admin. Bonds)	-
3410 HUD Section 8 Earned HAP Subsidy	-
3410 HUD Section 8 Earned Administrative Fees	-
3410 HUD Section 8 Earned Other Subsidy	-
TOTAL REVENUE	51,336

EXPENSE

1260 Inventory Materials	-
1406 Development- Operations	-
1408 Development- Management Improvements	-
1410 Development- Administration	-
1411 Development- Audit	-
1430 Architecture Fees	-
1450/1460 Asset Development/Improvement	-
1495 Development- Relocation Costs	-
4110 Payroll, Benefits & Taxes	33,171
4110 Temporary/Contract Employees	-
4110 EDA Interfund Salaries	-
4130 Legal	-
4140 Training	-
4150 Travel	-
4171 Auditing	-
4180 Office Rent/Storage	-
4190 Administrative Sundry	1,000
4190 EDA Interfund Operating	-
4230 Tenant Services	-
4300 Utilities	-
4420 Operations and Maintenance - Materials	6,500
4430 Operations and Maintenance - Services	6,910
4431 Trash	-
4480 Protection Services	-
4510 Insurance	2,756
4590 Other General Expense	1,000
4610 Extraordinary Maintenance	-
4715 Housing Assistance Payments	-
4900 Debt Service Principal Payments	-
4900 Debt Service Interest Payments	-
7540 Asset Purchase	-
TOTAL EXPENSE	51,336

NET GAIN (LOSS)

(0)



PALM SPRINGS PROJECTS

	Calle de Carlos	Racquet Club	Total
REVENUE			
3110 Rental Income	65,475	51,216	116,691
3401 Subsidy Revenue			
3404 Grants/Bonds Revenue	-	-	-
3450 Sec 8 Fraud Recovery Revenue	-	-	-
3610 Interest Revenue	-	-	-
3690 Miscellaneous/Tenant Charges	2,377	2,460	4,837
3690 Administrative Fees (Admin. Bonds)	-	-	-
3410 HUD Section 8 Earned HAP Subsidy	-	-	-
3410 HUD Section 8 Earned Administrative Fees	-	-	-
3410 HUD Section 8 Earned Other Subsidy	-	-	-
TOTAL REVENUE	67,852	53,676	121,528
EXPENSE			
1260 Inventory Materials	-	-	-
1406 Development- Operations	-	-	-
1408 Development- Management Improvements	-	-	-
1410 Development- Administration	-	-	-
1411 Development- Audit	-	-	-
1430 Architecture Fees	-	-	-
1450/1460 Asset Development/Improvement	-	-	-
1495 Development- Relocation Costs	-	-	-
4110 Payroll, Benefits & Taxes	41,722	21,999	63,721
4110 Temporary/Contract Employees	-	-	-
4110 EDA Interfund Operating	-	-	-
4130 Legal	690	690	1,380
4140 Training	-	-	-
4150 Travel	-	-	-
4171 Auditing	167	188	355
4180 Office Rent/Storage	-	-	-
4190 Administrative Sundry	9,266	9,850	19,116
4190 EDA Interfund Operating	-	-	-
4230 Tenant Services	-	-	-
4300 Utilities	5,886	6,994	12,880
4420 Operations and Maintenance - Materials	1,500	4,363	5,863
4430 Operations and Maintenance - Services	2,736	4,773	7,509
4431 Trash	2,341	2,097	4,438
4480 Protection Services	-	-	-
4510 Insurance	3,544	2,723	6,267
4590 Other General Expense	-	-	-
4715 Housing Assistance Payments	-	-	-
4900 Debt Service Principal Payments	-	-	-
4900 Debt Service Interest Payments	-	-	-
7540 Asset Purchase	-	-	-
TOTAL EXPENSE	67,852	53,676	121,528
NET GAIN (LOSS)	(0)	(0)	(0)



CORONA PROJECTS (Bond Series 1998A)

REVENUE

3110 Rental Income	-
3401 Subsidy Revenue	-
3404 Bonds Revenue	218,000
3450 Sec 8 Fraud Recovery Revenue	-
3610 Interest Revenue	-
3690 Miscellaneous/Tenant Charges	-
3690 Administrative Fees (Admin. Bonds)	-
3410 HUD Section 8 Earned HAP Subsidy	-
3410 HUD Section 8 Earned Administrative Fees	-
3410 HUD Section 8 Earned Other Subsidy	-
TOTAL REVENUE	218,000

EXPENSE

1260 Inventory Materials	-
1406 Development- Operations	-
1408 Development- Management Improvements	-
1410 Development- Administration	-
1411 Development- Audit	-
1430 Architecture Fees	-
1450/1460 Asset Development/Improvement	-
1495 Development- Relocation Costs	-
4110 Payroll, Benefits & Taxes	-
4110 Temporary/Contract Employees	-
4110 Property Management Company	-
4110 EDA Interfund Salaries	-
4130 Legal	-
4140 Training	-
4150 Travel	-
4171 Auditing	-
4180 Office Rent/Storage	-
4190 Administrative Sundry	-
4230 Tenant Services	-
4300 Utilities	-
4420 Operations and Maintenance - Materials	-
4430 Operations and Maintenance - Services	-
4431 Trash	-
4480 Protection Services	-
4510 Insurance	-
4590 Other General Expense	10,291
4610 Extraordinary Maintenance	-
4715 Housing Assistance Payments	-
4900 Debt Service Principal Payments	175,000
4900 Debt Service Interest Payments	32,709
9110 Transfer In from COCC	-
TOTAL EXPENSE	218,000

NET GAIN (LOSS)

0



DESERT ROSE APARTMENTS

REVENUE

3110 Rental Income	140,736
3401 Subsidy Revenue	-
3404 Grants/Bonds Revenue	-
3450 Sec 8 Fraud Recovery Revenue	-
3610 Interest Revenue	-
3690 Miscellaneous/Tenant Charges	-
3690 Administrative Fees (Admin. Bonds)	-
3410 HUD Section 8 Earned HAP Subsidy	-
3410 HUD Section 8 Earned Administrative Fees	-
3410 HUD Section 8 Earned Other Subsidy	-
TOTAL REVENUE	140,736

EXPENSE

1260 Inventory Materials	-
1406 Development- Operations	-
1408 Development- Management Improvements	-
1410 Development- Administration	-
1411 Development- Audit	-
1430 Architecture Fees	-
1450/1460 Asset Development/Improvement	-
1495 Development- Relocation Costs	-
4110 Payroll, Benefits & Taxes	2,589
4110 Temporary/Contract Employees	-
4110 Property Management Company	14,074
4110 EDA Interfund Salaries	-
4130 Legal	1,000
4140 Training	-
4150 Travel	-
4171 Auditing	1,610
4180 Office Rent/Storage	-
4190 Administrative Sundry	2,500
4230 Tenant Services	-
4300 Utilities	58,239
4420 Operations and Maintenance - Materials	5,500
4430 Operations and Maintenance - Services	76,000
4431 Trash	11,100
4480 Protection Services	-
4510 Insurance	37,765
4590 Other General Expense	-
4610 Extraordinary Maintenance	-
4715 Housing Assistance Payments	-
4900 Debt Service Principal Payments	-
4900 Debt Service Interest Payments	-
TOTAL EXPENSE	210,376

Reserve Transfer from COCC	69,640
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NET GAIN (LOSS)

(0)



CalWORKS -Revised Budget per Executed Contract

REVENUE

3110 Rental Income	-
3401 Subsidy Revenue	-
3404 Grants/Bonds Revenue	700,000
3450 Sec 8 Fraud Recovery Revenue	-
3610 Interest Revenue	-
3690 Miscellaneous/Tenant Charges	-
3690 Administrative Fees (Admin. Bonds)	-
3410 HUD Section 8 Earned HAP Subsidy	-
3410 HUD Section 8 Earned Administrative Fees	-
3410 HUD Section 8 Earned Other Subsidy	-
TOTAL REVENUE	700,000

EXPENSE

4110 Payroll, Benefits & Taxes	-
4110 Temporary/Contract Employees	210,000
4110 Property Management Company	-
4110 EDA Interfund Salaries	-
4130 Legal	-
4140 Training	-
4150 Travel	10,000
4171 Auditing	-
4180 Office Rent/Storage	-
4190 Administrative Sundry	-
4230 Tenant Services	-
4300 Utilities	-
4420 Operations and Maintenance - Materials	-
4430 Operations and Maintenance - Services	-
4431 Trash	-
4480 Protection Services	-
4510 Insurance	-
4590 Other General Expense	-
4610 Extraordinary Maintenance	-
4715 Housing Assistance Payments	480,000
4900 Debt Service Principal Payments	-
4900 Debt Service Interest Payments	-
9110 Transfer In from COCC	-
TOTAL EXPENSE	700,000

NET GAIN (LOSS)

0



SUPPORTIVE SERVICES FOR VETERAN FAMILIES (SSVF)

REVENUE

3110 Rental Income	-
3401 Subsidy Revenue	-
3404 Grants/Bonds Revenue	50,000
3450 Sec 8 Fraud Recovery Revenue	-
3610 Interest Revenue	-
3690 Miscellaneous/Tenant Charges	-
3690 Administrative Fees (Admin. Bonds)	-
3410 HUD Section 8 Earned HAP Subsidy	-
3410 HUD Section 8 Earned Administrative Fees	-
3410 HUD Section 8 Earned Other Subsidy	-
TOTAL REVENUE	50,000

EXPENSE

1260 Inventory Materials	-
1406 Development- Operations	-
1408 Development- Management Improvements	-
1410 Development- Administration	-
1411 Development- Audit	-
1430 Architecture Fees	-
1450/1460 Asset Development/Improvement	-
1495 Development- Relocation Costs	-
4110 Payroll, Benefits & Taxes	-
4110 Temporary/Contract Employees	40,535
4110 Property Management Company	-
4110 EDA Interfund Salaries	-
4130 Legal	-
4140 Training	-
4150 Travel	-
4171 Auditing	-
4180 Office Rent/Storage	-
4190 Administrative Sundry	9,465
4230 Tenant Services	-
4300 Utilities	-
4420 Operations and Maintenance - Materials	-
4430 Operations and Maintenance - Services	-
4431 Trash	-
4480 Protection Services	-
4510 Insurance	-
4590 Other General Expense	-
4610 Extraordinary Maintenance	-
4715 Housing Assistance Payments	-
4900 Debt Service Principal Payments	-
4900 Debt Service Interest Payments	-
9110 Transfer In from COCC	-
TOTAL EXPENSE	50,000

NET GAIN (LOSS)

(0)



HOUSING AUTHORITY SUCCESSOR AGENCY (HASA)

	ROPS	LMIHF	Total
REVENUE			
3500 Rental Income		88,171	88,171
3500 Loan Repayments/Loan Pay-Off		145,567	145,567
3500 Miscellaneous Revenue		26,780	26,780
3500 Bond Proceeds (Taxable and Tax-Exempt) Low Moderate Income Housing Fund / Program	7,541,500		7,541,500
3500 Income Fund		2,300,000	2,300,000
TOTAL REVENUE	7,541,500	2,560,518	10,102,018
EXPENSE			
4110/4112 Administrative Salaries&Benefits	247,500	468,669	716,169
4130 Legal		100,000	100,000
4140 Training		16,500	16,500
4150 Travel		14,000	14,000
4171 Auditing		3,084	3,084
4172 Professional Services		3,000	3,000
4180 Office Rent		30,000	30,000
4190 Administrative Sundry		223,700	223,700
4430 Contracts - Landscape/Weed Abatement		35,000	35,000
4510 Insurance		5,500	5,500
4590 General Expense		3,300	3,300
4715 Project Cost	7,294,000	1,645,415	8,939,415
7540 Asset Purchase		12,350	12,350
TOTAL EXPENSE	7,541,500	2,560,518	10,102,018
NET GAIN (LOSS)	-	(0)	(0)

Note:

Funding Source: ROPS - Recognized Obligation Payment Schedule

Funds originated from the dissolved County of Riverside Redevelopment Agency and transferred to the Housing Authority as Housing Successor Agency; Uses of Funds are identified in the ROPS.

LMIHF - Low and Moderate Income Housing Fund

Funds are generated from the Housing Successor-owned building leased by the US Post Office; Vacant parcel leased by Cocopah Nurseries for agricultural purposes; and various loan payments.



HERNANDEZ MOBILE HOME PARK

REVENUE

3110 Rental Income	32,400
3401 Subsidy Revenue	-
3404 Grants/Bonds Revenue	-
3450 Sec 8 Fraud Recovery Revenue	-
3610 Interest Revenue	-
3690 Miscellaneous/Tenant Charges	-
3690 Administrative Fees (Admin. Bonds)	-
3410 HUD Section 8 Earned HAP Subsidy	-
3410 HUD Section 8 Earned Administrative Fees	-
3410 HUD Section 8 Earned Other Subsidy	-
TOTAL REVENUE	32,400

EXPENSE

1260 Inventory Materials	-
1406 Development- Operations	-
1408 Development- Management Improvements	-
1410 Development- Administration	-
1411 Development- Audit	-
1430 Architecture Fees	-
1450/1460 Asset Development/Improvement	-
1495 Development- Relocation Costs	-
4110 Payroll, Benefits & Taxes	9,495
4110 Temporary/Contract Employees	-
4110 Property Management Company	-
4110 EDA Interfund Salaries	-
4130 Legal	-
4140 Training	-
4150 Travel	-
4171 Auditing	-
4180 Office Rent/Storage	-
4190 Administrative Sundry	1,500
4230 Tenant Services	-
4300 Utilities	600
4420 Operations and Maintenance - Materials	7,000
4430 Operations and Maintenance - Services	9,905
4431 Trash	1,900
4480 Protection Services	-
4510 Insurance	-
4590 Other General Expense	2,000
4610 Extraordinary Maintenance	-
4715 Housing Assistance Payments	-
4900 Debt Service Principal Payments	-
4900 Debt Service Interest Payments	-
9110 Transfer In from COCC	-
TOTAL EXPENSE	32,400

NET GAIN (LOSS)

(0)



CALHOME PROGRAM

REVENUE

3110 Rental Income	-
3401 Subsidy Revenue	649,963
3404 Grants	-
3450 Sec 8 Fraud Recovery Revenue	-
3610 Interest Revenue	-
3690 Miscellaneous/Tenant Charges	-
3690 Administrative Fees	-
3410 HUD Section 8 Earned HAP Subsidy	-
3410 HUD Section 8 Earned Administrative Fees	-
3410 HUD Section 8 Earned Other Subsidy	-
TOTAL REVENUE	649,963

EXPENSE

1260 Inventory Materials	-
1406 Development- Operations	-
1408 Development- Management Improvements	-
1410 Development- Administration	-
1411 Development- Audit	-
1430 Architecture Fees	-
1450/1460 Asset Development/Improvement	649,963
1495 Development- Relocation Costs	-
4110 Payroll, Benefits & Taxes	-
4110 Temporary/Contract Employees	-
4110 Property Management Company	-
4110 EDA Interfund Salaries	-
4130 Legal	-
4140 Training	-
4150 Travel	-
4171 Auditing	-
4180 Office Rent/Storage	-
4190 Administrative Sundry	-
4230 Tenant Services	-
4300 Utilities	-
4420 Operations and Maintenance - Materials	-
4430 Operations and Maintenance - Services	-
4431 Trash	-
4480 Protection Services	-
4510 Insurance	-
4590 Other General Expense	-
4610 Extraordinary Maintenance	-
4715 Housing Assistance Payments	-
4900 Debt Service Principal Payments	-
4900 Debt Service Interest Payments	-
9110 Transfer In from COCC	-
TOTAL EXPENSE	649,963

NET GAIN (LOSS)

-

Note:

Funding Source: Department of Housing and Community Development
 Total Award: \$1,500,000; contract ends June 14, 2016.
 Requested contract extension with additional funds.



VARIOUS GRANTS

	NSP1	NSP3	HOME- Project Delivery	HOME- Admin	TOTAL
REVENUE					
3110 Rental Income	-	-	-	-	-
3401 Subsidy Revenue	-	-	-	-	-
3404 Grants	471,811	263,816	227,047	110,164	1,072,838
3450 Sec 8 Fraud Recovery Revenue	-	-	-	-	-
3610 Interest Revenue	-	-	-	-	-
3690 Miscellaneous	7,788	7,787	-	8,604	24,179
3690 Administrative Fees (Admin. Bonds)	-	-	-	-	-
3410 HUD Section 8 Earned HAP Subsidy	-	-	-	-	-
3410 HUD Section 8 Earned Administrative Fees	-	-	-	-	-
3410 HUD Section 8 Earned Other Subsidy	-	-	-	-	-
TOTAL REVENUE	<u>479,599</u>	<u>271,603</u>	<u>227,047</u>	<u>118,768</u>	<u>1,097,017</u>
EXPENSE					
1260 Inventory Materials	-	-	-	-	-
1406 Development- Operations	-	-	-	-	-
1408 Development- Management Improvements	-	-	-	-	-
1410 Development- Administration	-	-	-	-	-
1411 Development- Audit	-	-	-	-	-
1430 Architecture Fees	-	-	-	-	-
1450/1460 Asset Development/Improvement	-	-	-	-	-
1495 Development- Relocation Costs	-	-	-	-	-
4110 Payroll, Benefits & Taxes	471,811	263,816	227,047	110,164	1,072,838
4110 Temporary/Contract Employees	-	-	-	-	-
4110 Property Management Company	-	-	-	-	-
4110 EDA Interfund Salaries	-	-	-	-	-
4130 Legal	-	-	-	-	-
4140 Training	-	-	-	-	-
4150 Travel	-	-	-	-	-
4171 Auditing	-	-	-	-	-
4180 Office Rent/Storage	7,788	7,787	-	8,604	24,179
4190 Administrative Sundry	-	-	-	-	-
4230 Tenant Services	-	-	-	-	-
4300 Utilities	-	-	-	-	-
4420 Operations and Maintenance - Materials	-	-	-	-	-
4430 Operations and Maintenance - Services	-	-	-	-	-
4431 Trash	-	-	-	-	-
4480 Protection Services	-	-	-	-	-
4510 Insurance	-	-	-	-	-
4590 Other General Expense	-	-	-	-	-
4610 Extraordinary Maintenance	-	-	-	-	-
4715 Housing Assistance Payments	-	-	-	-	-
4900 Debt Service Principal Payments	-	-	-	-	-
4900 Debt Service Interest Payments	-	-	-	-	-
9110 Transfer in from COCC	-	-	-	-	-
TOTAL EXPENSE	<u>479,599</u>	<u>271,603</u>	<u>227,047</u>	<u>118,768</u>	<u>1,097,017</u>
NET GAIN (LOSS)					
	-	-	-	-	-

Note:

Funding Source: Funds originate from the U.S. Department of Housing and Urban Development and are passed through the Riverside County's Grants Division.

Administrative Costs for the Housing Authority are reimbursed from the following programs:

NSP - Neighborhood Stabilization Program

HOME - HOME Investment Partnerships Program



COACHELLA SUCCESSOR AGENCY

REVENUE

3500 Rental Income	-
3500 Loan Repayments	-
3500 Miscellaneous	60,000
3500 Administrative Revenue per AB 471	150,000
3500 Bond Proceeds	84,834
3610 Interest Revenue	-
TOTAL REVENUE	<u><u>294,834</u></u>

EXPENSE

4110/4112 Administrative Salaries&Benefits	210,928
4130 Legal	4,000
4140 Training	500
4150 Travel	200
4171 Auditing	200
4180 Office Rent	8,000
4190 Administrative Sundry	22,216
4420 Operations and Maintenance - Materials	2,000
4430 Operations and Maintenance - Services	2,000
4590 Other General Expense	300
TOTAL EXPENSE	<u><u>250,344</u></u>

Reserves for following Fiscal Year project costs 44,490

NET GAIN (LOSS)

0



RIVERSIDE COMMUNITY HOUSING CORPORATION

	Homeless Prevention and Rapid Rehousing Program (HASA Program Income Funds)	Emergency Solutions Grant (City of Moreno Valley)	Community Development Block Grant (CDBG) from City of Moreno Valley	The Gas Company Education Initiative	Rental Assistance Demonstration	HACR Working Capital	Total
REVENUE							
3110 Rental Income						-	-
3401 RAD Income					3,560,824	-	3,560,824
3404 Grants/Bonds Revenue	250,000	183,500	120,000	1,000		-	554,500
3450 Sec 8 Fraud Recovery Revenue						-	-
3610 Interest Revenue						-	-
3690 Miscellaneous					145,729	86,850	232,579
TOTAL REVENUE	250,000	183,500	120,000	1,000	3,706,553	86,850	4,347,903
EXPENSE							
4110 Administrative					809,309		809,309
4110 Asset Management Fee					241,452		241,452
4110 Payroll, Benefits & Taxes	62,500	30,000	120,000			45,000	257,500
4130 Legal	7,200					7,500	14,700
4140 Training							-
4150 Travel		1,000					1,000
4171 Auditing	1,500					4,000	5,500
4180 Office Rent/Storage	4,700					2,000	6,700
4190 Administrative Sundry	9,600					26,950	36,550
4230 Tenant Services				1,000	5,568		6,568
4300 Utilities					489,884		489,884
4420 Operations and Maintenance - Materials					543,048		543,048
4430 Operations and Maintenance - Services					543,048		543,048
4510 Insurance	2,000				231,183	1,000	234,183
4590 Other General Expense					1,986	400	2,386
4715 Housing Assistance Payments	162,500	152,500					315,000
7540 Asset Purchase							-
TOTAL EXPENSE	250,000	183,500	120,000	1,000	2,865,478	86,850	3,506,828
Reserves for Capital Improvements					(485,000)		(485,000)
Reserves for Operations					(356,075)		(356,075)
NET GAIN (LOSS)	(0)	(0)	-	-	-	0	(0)



SECTION 8
HCV/Mainstream/VASH, Mod Rehab, and FSS

	All Other	Moderate		Project	
	Programs	Rehab 4&10	FSS	Based	TOTAL
				Vouchers	
				1/1/17-6/30/17	
REVENUE					
3401 Subsidy Revenue	-				-
3450 Sec 8 Fraud Recovery Revenue	34,000		-		34,000
3610 Interest Revenue	1,317		-		1,317
3410 HUD Section 8 Earned HAP Subsidy	67,080,830	576,900		1,887,357	69,545,087
3410 HUD Section 8 Earned Administrative Fees	6,596,329	88,890	-	182,498	6,867,717
3410 HUD Section 8 Earned Other Subsidy	-		483,000		483,000
TOTAL REVENUE	73,712,476	665,790	483,000	2,069,855	76,931,121
EXPENSE					
4110 Payroll, Benefits & Taxes	4,753,003	61,108	483,000	79,510	5,376,621
4110 Temporary/Contract Employees	-		-		-
4110 EDA Interfund Salaries	-		-		-
4130 Legal	8,019	82	-		8,101
4140 Training	15,750		-		15,750
4150 Travel	2,000		-		2,000
4171 Auditing	34,455	348	-		34,803
4180 Office Rent/Storage	245,336	2,478	-		247,814
4190 Administrative Sundry	2,271,991	24,659	-		2,296,650
4190 EDA Interfund Operating	-		-		-
4230 Tenant Services	-		-		-
4300 Utilities	-		-		-
4420 Operations and Maintenance - Materials	17,106	173	-		17,278
4430 Operations and Maintenance - Services	-		-		-
4431 Trash	-		-		-
4480 Protection Services	-		-		-
4510 Insurance	4,190	42	-		4,232
4590 Other General Expense	-		-		-
4610 Extraordinary Maintenance	-		-		-
4715 Housing Assistance Payments	67,080,830	576,900	-	1,887,357	69,545,087
7540 Asset Purchase	-		-		-
TOTAL EXPENSE	74,432,680	665,790	483,000	1,966,867	77,548,336
Reserve Drawdown	720,204			(102,988)	617,216
NET GAIN (LOSS)	(0)	0	0	(0)	0



Part V- Cost Allocations

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

COST ALLOCATION PLAN OF EDA for FY 2016-2017

This plan distributes costs allocated to the Economic Development Agency (EDA) under the COWCAP, the administrative or other joint costs incurred within a performing department, along with other work performed within the department to specific funding sources. This plan must be signed on behalf of the governmental unit by an individual at a level no lower than chief financial officer of the governmental unit, per OMB A-87. As such, this plan was approved by the Assistant Director of EDA who is acting as Chief Financial Officer of EDA.

The administrative or joint costs incurred within EDA Administration are further allocated to benefiting divisions according to four established cost pools:

1. Human Resources Cost Pool: These costs are allocated based on the number of paychecks issued per division.
2. Information Technology Cost Pool: These costs are allocated based on the number of service call hours per division.
3. Executive Management Cost Pool: These costs are allocated based on the number of Assistant Directors per division.
4. Administration, Accounting & Finance, and Business Intelligence Cost Pool: These costs are allocated based on the aggregate salaries and benefits costs charged to the division.

**Riverside County Economic Development Agency
Agency Administration**

**Cost Allocation Plan
FY 2016-2017**



BACKGROUND

The Riverside County Economic Development Agency (EDA) Administration provides administrative and management support to all divisions of the Economic Development Agency. EDA Administration consists of Executive Management, Administration, Accounting and Finance, and Human Resources. The cost distribution plan is in compliance with the Office of Management and Budget Uniform Guidance 2 CFR Part 200, establishes the principles and standards for determining both direct and indirect costs applicable to Federal awards to government units.

PURPOSE

The purpose of this Cost Allocation Plan (CAP) is to summarize the methods and procedures used to distribute various cost to divisions that are supported by EDA Administration. The distribution plan identifies expense items requiring cost allocation by EDA Administration and determines a reasonable means for allocating these costs to its direct services components. All costs are classified in accordance with the OMB Uniform Guidance 2 CFR PART 200 criteria for cost classification.

COST CLASSIFICATION

EDA Administration funding sources include federal grants from the Department of Labor (DOL) and the Department of Housing and Urban Development (HUD). Costs applied to these grants must be deemed allowable under the Federal guidelines. To be allowable under Federal awards, costs must meet the following general criteria:

- Costs must be necessary and reasonable for the performance of the awards.
- Costs must be allocable to the grant.
- Costs must be authorized and not prohibited under federal, state, or local laws or regulations.
- Costs must receive consistent treatment by the sub-recipient.
- Costs must not be used to meet federal matching (without prior approval from the State).
- Cost must be adequately documented.
- Costs must conform to federal Employment and Training Administration grant exclusions and limitations.

Additionally, costs are further identified as either direct or indirect. Those costs that cannot be directly charged to a funding source, program or partner, are allocated to an intermediate or final cost objective. These classifications are discussed below:

I. TYPES OF COST:

- A. Direct:** Direct costs are identified costs specifically benefiting a particular Program, Grant or Agreement.
- B. Indirect:** Indirect costs are not readily identifiable with a specific Program, Grant or Agreement, but rather benefit multiple Programs, Grants or Agreements.

II. COST OBJECTIVES:

- A. Intermediate:** Costs that are not readily chargeable to a final cost objective are often aggregated into intermediate cost objectives, usually called cost pools, and are periodically allocated to final cost objectives using an appropriate allocation methodology. All pooled costs must ultimately be allocated to the final cost objectives in proportion to the relative benefits received.
- B. Final:** Costs that are allocable to a Division, Program, Grant or Agreement.

Whenever possible costs should be directly charged to the benefiting Division, Program, Grant or Agreement. However, when costs cannot be identified as direct, costs will be allocated as addressed in The Plan.

HOW THE CAP IS ORGANIZED

The EDA Administration Cost Allocation Plan is organized as follows:

- Organizational Chart - Identifies departments, types of services provided, and staff functions.
- Official FY 2016-2017 Budget – Provides planned expenditures for Fiscal Year 2017.
- Expense Items Requiring Cost Allocation - Identifies items included in the cost of the services, including pooled costs needing to be allocated (such as staff whose work benefits more than one cost objective, cost pools established for administrative costs and other types of pooled costs, and all other costs that cannot be readily assigned to a single cost objective).
- Methods for Allocating Costs - Describes the methods used in distributing the expenses to benefiting cost objectives.
- Certification – Certification by a EDA authorized official that the plan has been prepared in accordance with the Office of Management and Budget (OMB) Uniform Guidance 2 CFR Part 200, and all other applicable governing regulations associated with the awarded Program, Grant or Agreement.
- Attachments – Provides supplemental documentation supporting Methods for Allocating Costs.

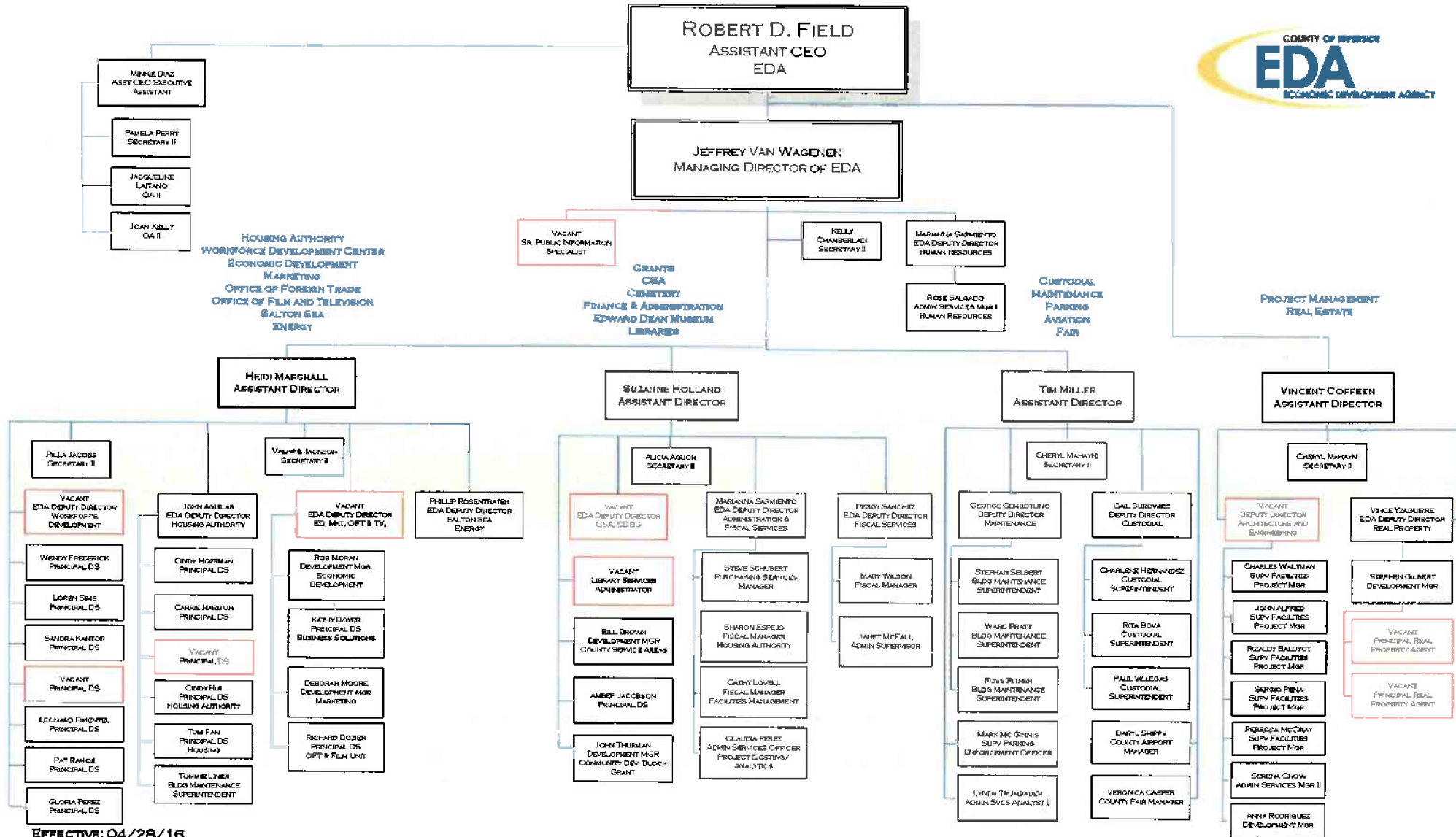
REVISIONS

This CAP covers the period of July 1, 2016 through June 30, 2017. The CAP is reviewed annually, and any changes will be certified by an EDA authorized official and filed as an amendment to The CAP.

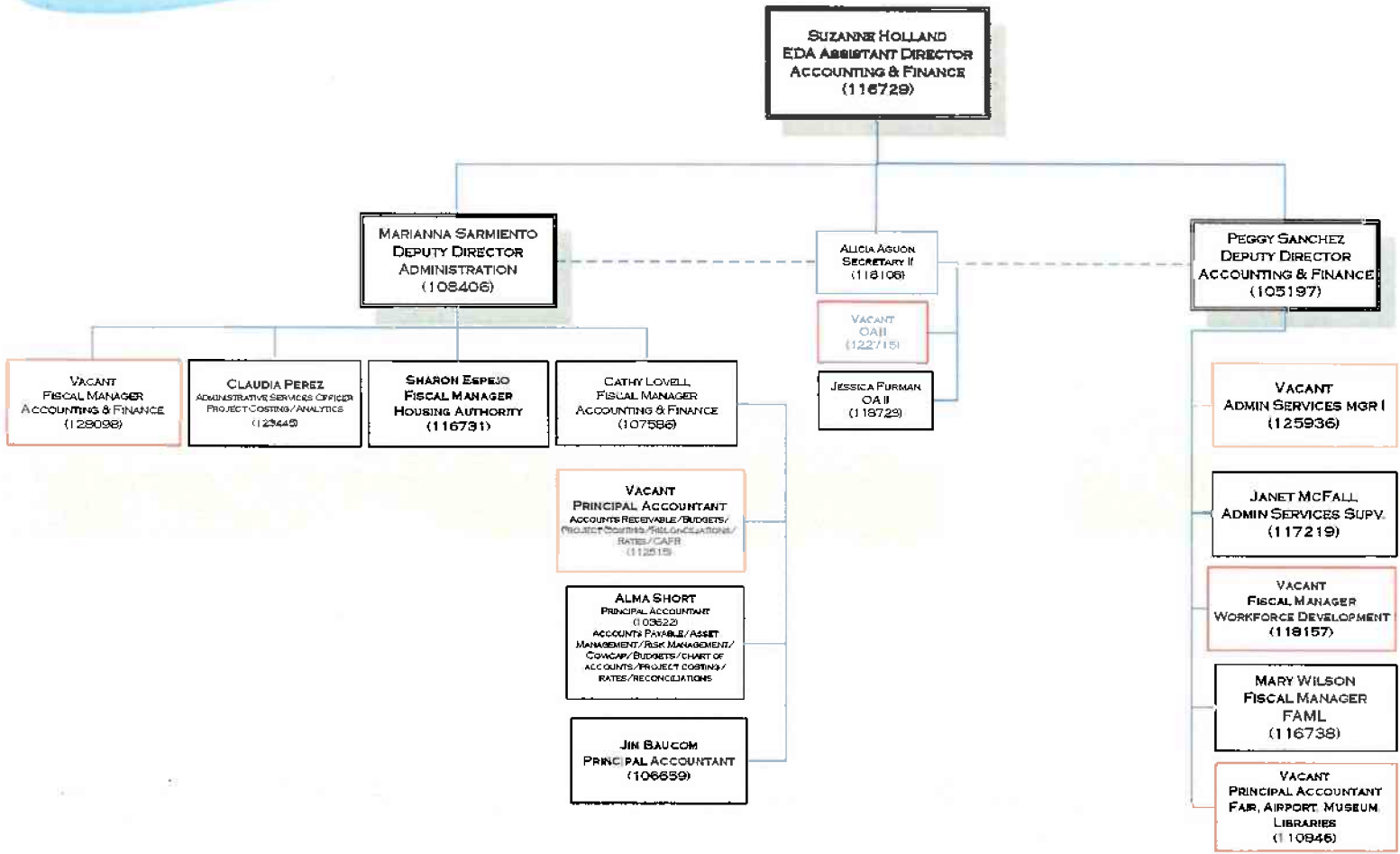
- I. Organizational Chart
- II. Official FY 2016-2017 Budget
- III. Expense Items Requiring Cost Allocation
- IV. Methods for Allocating Costs
- V. Certification
- VI. Attachments
 - a. Staff Labor Distribution (Time Sheet)
 - b. Human Resources Cost Pool
 - c. Executive Management Cost Pool
 - d. Administration Cost Pool
 - e. Accounting & Finance Cost Pool
 - f. Information Technology Cost Pool

I. **ORGANIZATIONAL CHART**

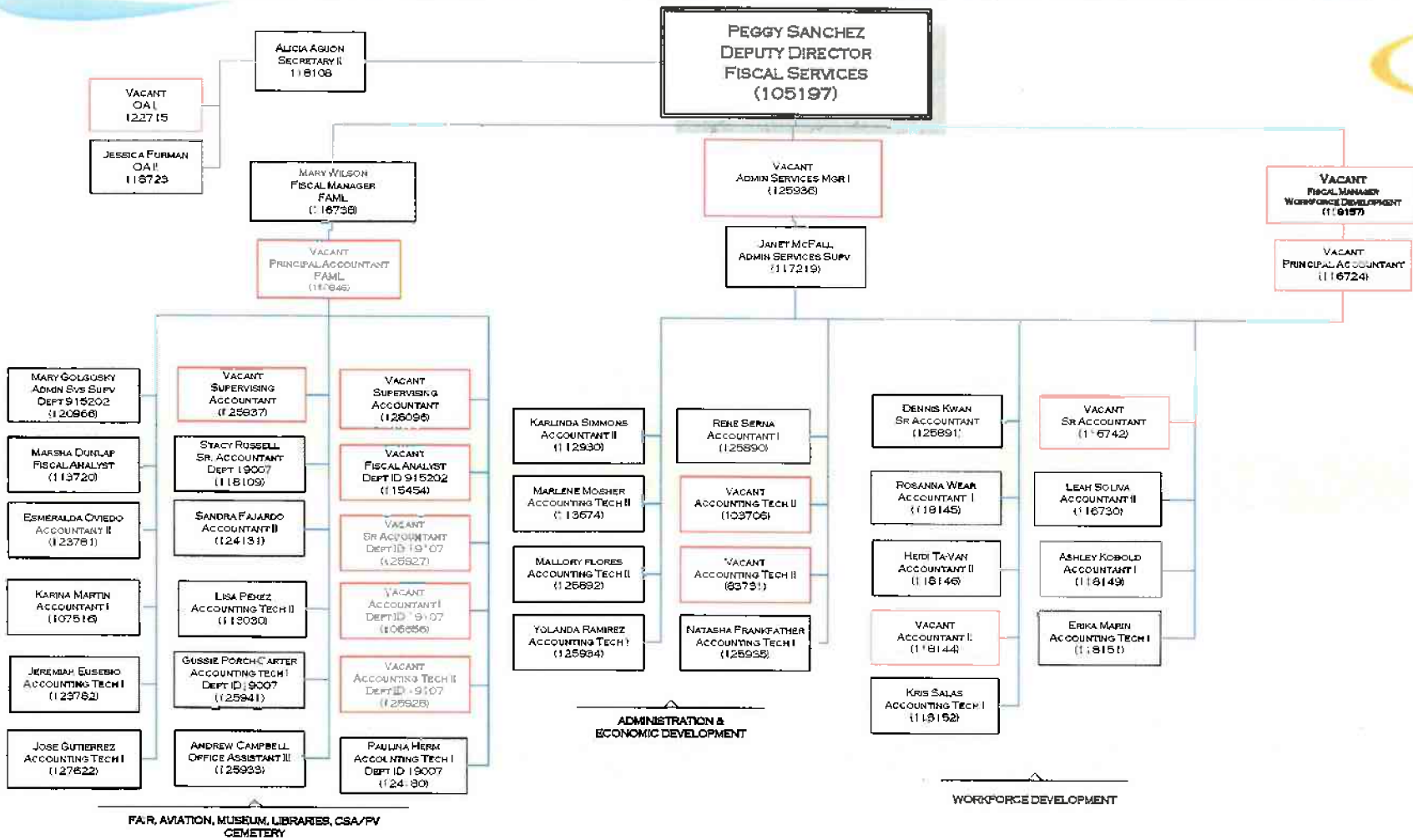
ATTACHMENT 1



(CURRENT) ECONOMIC DEVELOPMENT AGENCY- ACCOUNTING & FINANCE



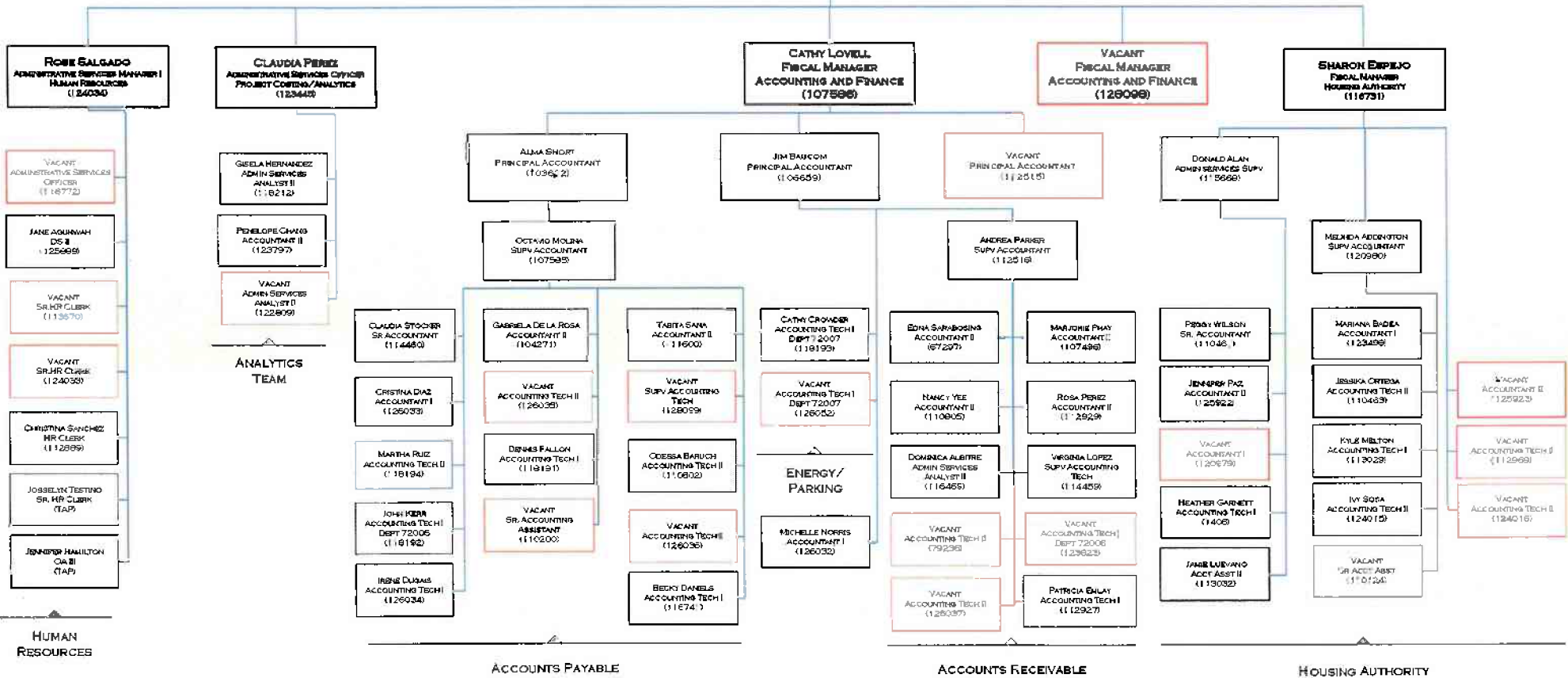
(CURRENT) ECONOMIC DEVELOPMENT AGENCY- ACCOUNTING & FINANCE



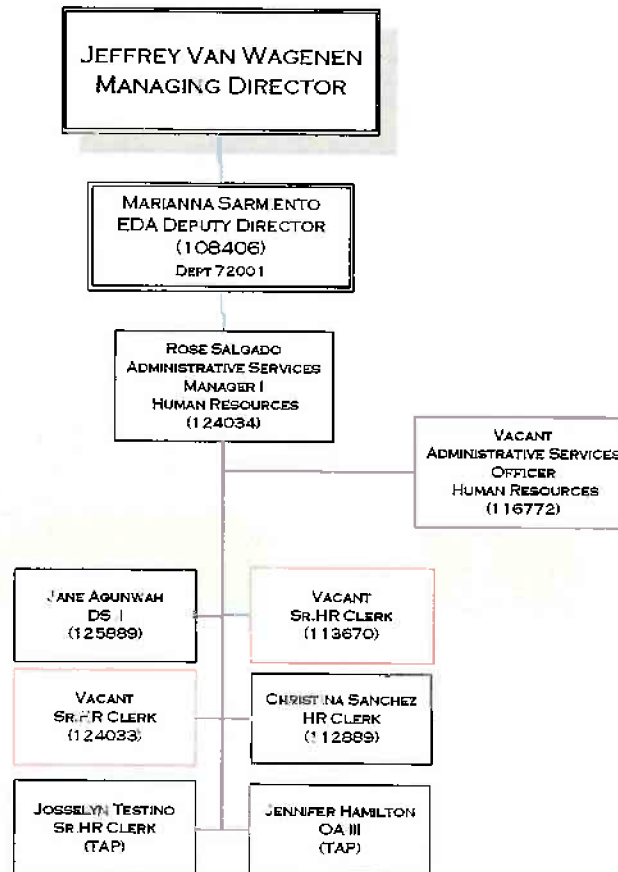
(CURRENT) ECONOMIC DEVELOPMENT AGENCY ADMINISTRATION & FISCAL SERVICES



MARIANNA SARMIENTO
EDA DEPUTY DIRECTOR
 (108406)



(CURRENT) ECONOMIC DEVELOPMENT AGENCY- HUMAN RESOURCES



II. OFFICIAL FY 2016-2017 BUDGET

ATTACHMENT 2

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	-
Grand Total		3,571,925	5,022,469	4,354,405	5,252,407

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)
Grand Total		3,286,458	5,022,469	4,354,405	5,252,407

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>Req'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

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>
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

Asset Item

Unit Price

Units

Line AMT

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 Explanation</u>	<u>FY 2014/2015</u> <u>Actual</u>	<u>FY 2015/2015</u> <u>Budget</u>	<u>FY 2015/2016</u> <u>Projection</u>	<u>FY 2015/2017</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
<i>Grand Total</i>			<i>\$3,571,925</i>	<i>\$5,022,469</i>	<i>\$4,354,405</i>	<i>\$5,252,407</i>



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># Nitas</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

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>							
\$1,040	LCW PUB SEC EMP LAW	PENDING	R.SALGADO/SVC MGR	2	0	FEB-17	\$1,040	\$0
<i>Grand Total</i>							\$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 2015/2015</u> <u>Budget</u>	<u>FY 2015/2015</u> <u>Projection</u>	<u>FY 2016/2017</u> <u>Requested</u>
1	Salaries and Benefits						
510040	Regular Salaries	Utilized department worksheets to calculate		\$1,643,675	\$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

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>
515260	Unemployment Insurance			\$4,444	\$0	\$0	\$0
517000	Workers Comp Insurance	Given by ACO		\$65,000	\$75,347	\$43,952	\$38,303
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	LIUNA 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
Approp Total				\$2,683,782	\$4,209,992	\$3,493,261	\$4,207,660
2	Services and Supplies						
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

Fund: 21100
 Department: 19C0100000
 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 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>
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

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 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>
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
Approp Total		\$958,880	\$731,166	\$901,813	\$893,420

3 Other Charges

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 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
Approp Total		\$247,181	\$254,567	\$201,810	\$362,127
4 Fixed Assets					
546080 Equipment-Computer		\$0	\$60,000	\$43,000	\$1,000
546140 Equipment-Office		\$8,699	\$0	\$0	\$0
Approp Total		\$8,699	\$60,000	\$43,000	\$1,000
7 Intrafund Transfers					
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)
Approp Total		(\$612,084)	(\$233,256)	(\$285,479)	(\$211,800)
Grand Total		\$3,286,458	\$5,022,469	\$4,354,405	\$5,252,407



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
 ORG Level - Budget at the Dept Level

<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
 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>
EDA Agency Administration							
	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>
EDA Agency Administration							
	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
	<i>Total</i>		55	46	\$5,252,407	\$5,252,407	\$0

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.

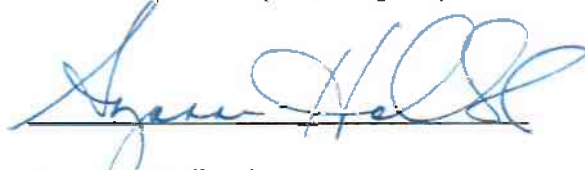
This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

- 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

EDA Timesheet - [DIVISION]

Employee Information			
EMPLOYEE NAME :	_____		
EMPLOYEE ID:	_____		
PAY PERIOD:	8	_____	
PP BEGIN DATE:	03/17/16	PP END DATE:	03/30/16

Common Time Reporting Codes (TRC)			
REG	Regular Work	HLU	Ho iday Used
SCK	Sick	HLR	Ho iday Worked
VAC	Vacation	HLE	Ho iday Earned
ANU	Annual Leave (Mngt Only)	BER	Bereavement
CTW	Comp Time Worked	OVT	Overtime
CLU	Comp Leave Used	HA	Workers Comp
HOL	Auth Holiday	AAWP	Auth Absent Without Pay
MFP	Mandatory Furlough Program	JUR	Jury Duty

PROJECT DATA				WEEK ONE								WEEK TWO					HOURS	
Classification	PS No.	PS Activity Id	TRC	17-Mar THU	18-Mar FRI	19-Mar SAT	20-Mar SUN	21-Mar MON	22-Mar TUE	23-Mar WED	24-Mar THU	25-Mar FRI	26-Mar SAT	27-Mar SUN	28-Mar MON	29-Mar TUE		30-Mar WED
																		0
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																		0
																		0
DAILY TOTAL					0	0	0	0	0	0	0	0	0	0	0	0	0	0
FMLA Time																		

The undersigned, under penalty of perjury, states: The above items are true and correct; are in conformity with rules and regulations pertaining to time reporting, and that no part thereof has been previously paid.

Employee Signature: _____

Supervisor's Signature: _____

DATE: _____

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
Home	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
	FY16-17 FTE's	46.63	864.15	910.78	100.00%	517,820.00
		46.63	864.15	910.78	100.00%	\$ 517,820.00

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
	FY16-17 FTE's	36.59	864.15	906.78	100.00%	799,531.19
		36.59	864.15	906.78	100.00%	\$ 799,531.19

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

FY 16/17 BUDGET		Payroll Costs from Allocations		Adjusted Salaries	Alloc #3-- ADMIN		Alloc #4-- ACCTFIN		TOTAL Adjusted Salaries plus ACCTFIN/ADMIN
Division	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	8.42%	70,176.59	12.23%	350,041.79
Cemetery	3,386.34	2,854.11	4,426.29	10,666.74	2,967.77	0.41%	3,418.87	0.60%	17,053.38
HOME	29,958.00	341.13	529.04	30,828.17	8,577.20	1.19%	9,880.95	1.72%	49,286.32
Airports	130,881.60	7,806.92	12,107.31	150,795.83	41,955.33	5.80%	48,332.62	8.42%	241,083.79
County Service Areas	162,667.75	17,778.52	27,571.71	208,017.98	57,876.03	8.00%	66,673.29	11.62%	332,567.30
Workforce Development	87,382.10	54,182.69	84,028.90	225,593.69	62,766.05	8.68%	72,306.61	12.60%	360,666.35
NSP	133,868.60	1,421.37	2,204.33	137,494.30	38,254.50	5.29%	44,069.26	7.68%	219,818.06
Housing Authority	-	64,814.55	100,517.26	165,331.81	45,999.62	6.36%	52,991.65	9.23%	264,323.09
Economic Development	-	2,842.74	4,408.65	7,251.40	2,017.53	0.28%	2,324.20	0.41%	11,593.12
Marketing	-	6,538.31	10,139.90	16,678.21	4,640.31	0.64%	5,345.65	0.93%	26,664.17
Business Intelligence	-	1,137.10	1,763.46	2,900.56	807.01	0.11%	929.68	0.16%	4,637.25
Office on Foreign Trade	-	1,563.51	2,424.76	3,988.27	1,109.64	0.15%	1,278.31	0.22%	6,376.21
Salton Sea Project	-	568.55	881.73	1,450.28	403.51	0.06%	464.84	0.08%	2,318.62
Office on Film and TV	-	2,274.19	3,526.92	5,801.12	1,614.02	0.22%	1,859.36	0.32%	9,274.49
Fair	142,785.55	5,446.70	8,446.98	156,679.22	43,592.25	6.03%	50,218.35	8.75%	250,489.82
Museum	-	1,336.09	2,072.07	3,408.16	948.24	0.13%	1,092.37	0.19%	5,448.77
FM Admin	-	317,477.58	492,358.24	809,835.82	225,317.46	31.14%			1,035,153.27
Libraries	431,257.00	5,227.15	8,106.49	444,590.64	123,696.72	17.10%	142,498.85	24.83%	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

	\$ 723,460.27	100%	\$ 573,861.44	100%	\$ 3,897,582.00
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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	<u>882.37</u>	<u>100.00%</u>
FTEs to Allocate Operating	<u>882.37</u>	<u>100.00%</u>

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	//	//	//
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
Total FTE's	323.97	100.01%	238,357.84
FTEs to Allocate Operating	323.97	100.01%	238,357.84

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
Total Non-FM Costs	\$ 238,334.00

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

FY 16/17 BUDGET		Payroll Costs from Allocations		Adjusted Salaries	Alloc #3-- ADMIN		Alloc #4-- ACCTFIN		TOTAL Adjusted Salaries plus ACCTFIN/ADMIN
Dvision	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	8.42%	70,176.59	12.23%	350,041.79
Cemetery	3,386.34	2,854.11	4,426.29	10,666.74	2,967.77	0.41%	3,418.87	0.60%	17,053.38
HOME	29,958.00	341.13	529.04	30,828.17	8,577.20	1.19%	9,880.95	1.72%	49,286.32
Airports	130,881.60	7,806.92	12,107.31	150,795.83	41,955.33	5.80%	48,332.62	8.42%	241,083.79
County Service Areas	162,667.75	17,778.52	27,571.71	208,017.98	57,876.03	8.00%	66,673.29	11.62%	332,567.30
Workforce Development	87,382.10	54,182.69	84,028.90	225,593.69	62,766.05	8.68%	72,306.61	12.60%	360,666.35
NSP	133,868.60	1,421.37	2,204.33	137,494.30	38,254.50	5.29%	44,069.26	7.68%	219,818.06
Housing Authority	-	64,814.55	100,517.26	165,331.81	45,999.62	6.36%	52,991.65	9.23%	264,323.09
Economic Development	-	2,842.74	4,408.65	7,251.40	2,017.53	0.28%	2,324.20	0.41%	11,593.12
Marketing	-	6,538.31	10,139.90	16,678.21	4,640.31	0.64%	5,345.65	0.93%	26,664.17
Business Intelligence	-	1,137.10	1,763.46	2,900.56	807.01	0.11%	929.68	0.16%	4,637.25
Office on Foreign Trade	-	1,563.51	2,424.76	3,988.27	1,109.64	0.15%	1,278.31	0.22%	6,376.21
Salton Sea Project	-	568.55	881.73	1,450.28	403.51	0.05%	464.84	0.08%	2,318.62
Office on Film and TV	-	2,274.19	3,526.92	5,801.12	1,614.02	0.22%	1,859.36	0.32%	9,274.49
Fair	142,785.55	5,446.70	8,446.98	156,679.22	43,592.25	6.03%	50,218.35	8.75%	250,489.82
Museum	-	1,336.09	2,072.07	3,408.16	948.24	0.13%	1,092.37	0.19%	5,448.77
FM Admin	-	317,477.58	492,358.24	809,835.82	225,317.46	31.14%			1,035,153.27
Libraries	431,257.00	5,227.15	8,106.49	444,590.64	123,696.72	17.10%	142,498.85	24.83%	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	\$ 723,460.27	100%	\$ 573,861.44	100%	\$ 3,197,582.00

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
PCs to Allocate RCIT Costs	438.00	100.00%	455,122.98

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
Total RCIT Costs	\$ 455,123.00

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.

**SECTION I: COSTS DISTRIBUTED THROUGH COUNTYWIDE COST
ALLOCATIONS**

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

SECTION II: COSTS DISTRIBUTED THROUGH BILLING OR COST TRANSFER MECHANISMS

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

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

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

SECTION III: CONDITIONS

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

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

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

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

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

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

SECTION IV: ACCEPTANCE

COUNTY OF RIVERSIDE

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

BETTY T. YEE
CALIFORNIA STATE CONTROLLER
BY Anita Dagan
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

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

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 12/29/2014

Exhibit A

Cost Exhibit

Department	Total	10001 Board of Supervisors	10002 Assessment Appeals Board	11003 Cont & Land Acq-ACC	11004 Pension Obligation	11009 Contribution to Trial Court	11010 Contribution to Other	11011 Contribution to Com	11014 County Contrib to High & MH	11007 Domestic Violence
Building Use Allowance	\$20,547,813	\$310,210	\$2,539	-	-	-	-	-	-	-
Equipment Use Allowance	\$9,684,558	\$10,094	\$1,873	-	-	-	-	-	-	-
11001 County Executive Office	\$3,153,153	\$8,773	\$1,125	-	-	\$1	\$965	-	-	-
13001 Auditor Controller	\$2,842,875	\$8,251	\$1,685	\$123	\$10	\$623	\$617	\$10	\$189	\$21
13002 Internal Audit/Specialized Accounting	\$1,219,624	\$114	\$65,320	-	-	-	\$18	-	-	-
13003 Payroll	\$189,446	\$573	\$111	-	-	-	-	-	-	-
15008 County Counsel	\$2,495,213	\$159,020	-	-	-	-	-	-	-	-
11301 Human Resources	\$1,631,523	\$4,094	\$581	-	-	-	-	-	-	-
73001 Purchasing	\$1,173,608	\$907	\$11	-	-	-	\$265	-	-	-
72001 EDA FM - Admin	\$143,534	-	-	-	-	-	-	-	-	-
72006 EDA Energy	\$8,127,407	\$236,992	-	-	-	-	-	-	-	-
72007 EDA Parking	\$178,571	-	\$1,113	-	-	-	-	-	-	-
Total Actual Costs	\$51,338,295	\$789,026	\$75,338	\$123	\$10	\$624	\$1,865	\$10	\$189	\$21
Roll Forward Amounts	\$6,054,240	(\$345,004)	(\$52,800)	(\$26)	\$5	(\$270)	(\$2,273)	\$5	\$22	(\$15)
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	(\$4,805,229)	-	-	-	-	-	-	-	-	-
Total Claimable Cost	\$52,586,406	\$394,024	\$22,538	\$97	\$15	\$354	(\$407)	\$15	\$211	\$6

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

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 12/29/2014

Exhibit A

Cost Exhibit (Continued)

Department	Total	11021 Interest on Taxes & Teller	11022 Lease- Purchase Long Term	11029 Legislative Admin	11030 Leased Court Facilities	11033 Confidential Court Orders	11034 Teller Debt Sup	11035 Mitigation Project	11036 Wc-Mitigp	11037 Dev Impact Fee Op Org
Building Use Allowance	\$20,547,813	-	-	-	-	-	-	-	-	-
Equipment Use Allowance	\$9,484,550	-	-	-	-	-	-	-	-	-
11001 County Executive Office	\$9,163,169	\$47	-	\$1,078	-	\$372	\$143	-	\$2,172	\$859
13001 Auditor Controller	\$2,982,875	\$153	\$21	\$874	\$10	\$138	\$192	\$675	\$338	\$2,642
13002 Internal Audit/Specialized Accounting	\$1,218,624	\$1	-	\$20	-	\$7	\$3	-	\$42	516
13003 Payroll	\$189,446	-	-	-	-	-	-	-	-	-
15001 County Council	\$1,495,213	-	-	\$18,873	-	-	\$615	-	-	-
11301 Human Resources	\$1,631,525	-	-	-	-	-	-	-	-	-
73001 Purchasing	\$1,173,608	-	-	\$1,051	-	\$148	\$9	-	-	\$1,118
72001 EDA FM - Admin	\$143,534	-	-	-	-	-	-	-	-	-
72006 EDA Energy	\$8,127,407	-	-	-	-	-	-	-	-	-
72007 EDA Parking	\$179,621	-	-	-	-	-	-	-	-	-
Total Actual Costs	\$51,338,395	\$203	\$21	\$21,896	\$10	\$665	2962	\$675	\$2,552	\$4,635
Roll Forward Amounts	\$6,054,240	(\$9)	(\$17)	\$14,858	(\$525,991)	(\$148)	(\$440)	(\$61)	(\$218)	\$695
Regular Adjustments										
One Time Adjustments	(\$4,806,729)									
Total Claimable Cost	\$52,586,406	\$194	\$4	\$36,754	(\$525,981)	\$517	\$522	\$614	\$2,334	\$5,270

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

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 12/29/2014

Exhibit A

Cost Exhibit (Continued)

Department	Total	11038 EO Subfund Operations	11039 Court Facilities	11040 Pension Obligation Bonds	11042 Capital Impr Prog Cap	11043 Court Reporting Transcripts	11044 Grand Jury Admin	11050 National Pollutant Dischg Elim	11051 Tobacco Settlement	11060 My Co Low Income Health Program
Building Use Allowance	\$70,547,823	-	-	-	-	-	-	-	-	-
Equipment Use Allowance	\$9,484,535	-	-	-	-	-	\$549	-	-	-
11001 County Executive Office	\$3,163,163	\$822	\$1,145	\$3,841	\$3,896	\$874	\$893	\$622	\$10,393	\$155
13001 Auditor Controller	\$2,982,875	\$635	\$609	\$1,066	\$1,366	\$2,382	\$2,324	\$422	\$1,186	\$164,403
13002 Internal Audit/Specialized Accounting	\$1,219,624	\$15	\$22	\$73	\$74	\$16	\$8	\$12	\$109	\$3
13003 Payroll	\$189,446	\$13	-	-	-	-	\$9	\$20	-	-
15001 County Counsel	\$1,495,213	\$116	-	-	-	-	\$2,072	-	-	-
11301 Human Resources	\$1,631,523	-	-	-	-	-	\$6	\$137	-	-
73001 Purchasing	\$1,173,608	\$913	\$442	-	-	-	\$9	\$78	-	\$11,328
72001 EDA FM - Admin	\$143,534	-	-	-	-	-	-	-	-	-
72006 EDA Energy	\$8,127,407	-	-	-	-	-	-	-	-	-
72007 EDA Parking	\$179,621	-	-	-	-	-	-	-	-	-
Total Actual Costs	\$51,338,395	\$1,913	\$2,218	\$4,980	\$5,398	\$3,272	\$3,878	\$1,241	\$11,758	\$175,889
Roll Forward Amounts	\$6,054,240	\$989	\$923	\$3,913	\$4,856	(\$5,246)	(\$33,470)	(\$4,950)	-	-
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	(\$4,806,229)	-	-	-	-	-	-	-	-	-
Total Allocable Cost	\$52,586,406	\$2,902	\$3,141	\$8,893	\$10,184	(\$1,974)	(\$27,600)	(\$3,709)	\$11,758	\$175,889

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Exhibit A

Cost Exhibit (Continued)

Department	Total	11088 Indigent Defense	11303 Air Quality Division	11306 Self Administered	11307 Property Insurance	11308 Workers Compensation	11309 Malpractice Insurance	11310 Liability Insurance	11311 Unemployment Insurance	11312 STD Disability Insurance
Building Use Allowance	\$20,547,823	-	-	-	-	-	-	-	-	-
Equipment Use Allowance	\$9,484,358	-	-	-	-	-	-	-	-	-
11001 County Executive Office	\$3,163,163	\$11,511	\$555	\$319	\$4,786	\$4,943	\$1,239	\$6,497	\$156	\$220
13061 Auditor Controller	\$2,982,879	\$2,322	\$1,715	\$268	\$809	\$89,325	\$2,964	\$13,156	\$242	\$242
13002 Internal Audit/Specialized Accounting	\$1,219,629	\$156	\$30	\$6	\$529	\$593	\$461	\$962	\$441	\$441
13003 Payroll	\$189,446	-	\$31	-	\$13	\$459	\$25	\$330	-	-
15001 County Counsel	\$2,485,213	\$2,952	-	-	-	-	-	\$31,803	-	-
11301 Human Resources	\$1,631,523	-	\$222	\$14,483	\$74	\$5,355	\$148	\$1,744	\$13,859	-
73001 Purchasing	\$1,173,608	-	\$26	-	-	\$401	-	\$159	\$5	-
72001 EDA FM - Admin	\$143,534	-	-	-	-	-	-	-	-	-
72006 EDA Energy	\$8,127,407	-	(\$831)	-	-	(\$2,618)	-	(\$1,894)	-	-
72007 EDA Parking	\$179,621	-	\$17,296	-	-	-	-	\$234	-	-
Total Actual Costs	\$51,398,399	\$16,951	\$19,224	\$15,076	\$6,211	\$98,438	\$4,837	\$52,591	\$14,703	\$904
Roll Forward Amounts	\$6,054,240	\$2,345	(\$153,619)	\$959	\$55	(\$4,491)	\$120	\$13,312	\$110	\$147
Regular Adjustments										
One Time Adjustments	(\$4,806,128)									
Total Claimable Cost	\$52,586,400	\$19,096	(\$134,395)	\$16,035	\$6,266	\$93,947	\$4,957	\$65,903	\$14,813	\$1,051

County of Riverside
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Exhibit A

Cost Exhibit (Continued)

Department	Total	11313 Safety Loss Control	11314 LTD Insurance SF	11318 Temporary Assistance	11320 Exclusive Provider	11321 401A Internal Service Fund	11322 Employee Assistance	11325 Local Advantage Mythe Dental	11326 Local Advantage Plus Dental	11329 Occupational Health & Safety
Building Use Allowance	\$20,547,823	-	-	-	-	-	-	-	-	-
Equipment Use Allowance	\$9,484,558	-	-	-	-	-	-	-	-	-
11001 County Executive Office	\$3,163,163	\$1,502	-	\$3,900	\$10,253	\$5	\$901	\$2	\$55	\$3,680
13001 Auditor Controller	\$2,982,875	\$1,089	\$71	\$2,281	\$42,872	\$189	\$1,279	\$172	\$437	\$2,579
13002 Internal Audit/Specialized Accounting	\$1,219,624	\$28	-	\$512	\$195	-	\$17	-	\$1	\$70
13003 Payroll	\$189,446	\$188	-	\$535	\$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	\$1,696
73001 Purchasing	\$1,173,600	\$95	-	\$501	\$3,302	-	\$97	-	-	\$961
72001 EDA FM - Admin	\$143,534	-	-	-	-	-	-	-	-	-
72006 EDA Energy	\$8,127,407	(\$4,115)	-	(\$6,312)	(\$6,462)	-	\$334	-	-	\$5,027
72007 EDA Parking	\$179,621	-	-	-	-	-	-	-	-	-
Total Actual Costs	\$51,338,393	\$153	\$7,000	\$7,221	\$69,976	\$174	\$3,434	\$239	\$2,567	\$14,327
Roll Forward Amounts	\$6,054,240	(\$10,037)	\$6,868	(\$571)	(\$55,490)	(\$9,698)	(\$80)	\$2	(\$251)	\$2,936
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	(\$4,806,228)	-	-	-	-	-	-	-	-	-
Total Claimable Cost	\$52,586,405	(\$9,884)	\$13,868	\$6,650	\$14,486	(\$9,524)	\$3,354	\$241	\$2,316	\$17,263

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Exhibit A

Cost Exhibit (Continued)

Department	Total	11501 CFO Assess Dist Admin	12001 Assessor	12002 County Clerk Recorder	12003 Records Mgmt & Archives	12004 Integrated Prop Tax Mgt	14001 Treasurer- Tax Collector	17001 Registrar of Voters	19001 Economic Development Agency	19002 MJD-CDBG Home Grants
Building Use Allowance	\$20,547,823	-	\$269,345	\$4,325	-	-	\$29,281	-	\$91,461	-
Equipment Use Allowance	\$9,484,558	-	\$180,500	\$280,445	-	-	\$54,081	\$119,430	-	-
11001 County Executive Office	\$3,163,163	\$53,908	\$17,824	\$12,036	\$1,213	\$3,745	\$9,836	\$6,151	\$4,068	\$416
13001 Auditor Controller	\$2,982,875	\$673	\$12,046	\$23,883	\$3,775	\$2,470	\$30,891	\$13,119	\$6,874	\$43,524
13002 Internal Audit/Specialized Accounting	\$1,219,624	\$8	\$9,138	\$230	\$890	\$72	\$48,196	\$76,087	\$1,261	\$1,596
13003 Payroll	\$189,446	\$51	\$1,911	\$1,766	\$197	\$213	\$965	\$217	(\$5,983)	-
15001 County Counsel	\$2,495,213	\$29	\$163,742	\$83,056	-	-	\$138,035	\$62,432	\$2,120	\$748
11361 Human Resources	\$1,831,529	\$279	\$13,511	\$12,833	\$1,038	\$958	\$8,638	\$1,310	\$1,767	-
73001 Purchasing	\$1,378,608	\$29	\$2,075	\$7,081	\$177	\$5,687	\$1,581	\$1,131	\$138	\$1,102
72001 EDA FM - Admin	\$143,534	-	-	-	-	-	-	-	\$2,638	\$388
72006 EDA Energy	\$8,127,407	-	\$290,128	\$26,093	\$6,097	-	\$77,274	\$5,118	\$23,298	-
72007 EDA Parking	\$179,621	-	\$1,831	\$3,273	\$702	\$512	\$3,651	\$468	(\$1,908)	\$702
Total Actual Costs	\$51,338,395	\$64,977	\$956,051	\$455,064	\$14,089	\$13,657	\$403,429	\$286,413	\$65,814	\$48,476
Not Forward Amounts	\$6,054,240	\$83,024	(\$6,812)	\$38,860	\$4,340	\$1,980	\$49,548	\$46,990	(\$169,142)	\$20,734
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	(\$4,806,229)	-	-	-	-	-	-	-	-	-
Total Claimable Cost	\$52,586,406	\$128,001	\$949,239	\$488,924	\$18,429	\$15,637	\$452,977	\$333,403	(\$103,328)	\$69,210

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Exhibit A

Cost Exhibit (Continued)

Department	Total	19003 Workforce Development	19004 Housing Authority	19005 Single Family Revenue	19006 Home Grant Programs	19007 County Free Library	19008 Economic Development Agency	19009 Successor Agency to RDA old 99-4003	19010 Economic Development	19187 County Airports
Building Use Allowance	\$20,547,823	-	-	-	-	\$61,183	-	-	-	\$1,651
Equipment Use Allowance	\$9,484,558	-	-	-	-	-	-	-	-	-
11001 County Executive Office	\$3,163,163	\$10,984	\$9,014	\$2,639	\$186	\$4,079	\$194	(\$7,396)	\$2,220	\$1,739
13001 Auditor Controller	\$1,982,875	\$8,317	\$9,025	\$2,770	\$1,640	\$7,838	\$3,184	\$3,192	\$3,406	\$8,664
12002 Internal Audit/Specialized Accounting	\$1,215,624	\$979	\$5,438	\$51	\$3	\$8,881	\$3	\$31	\$49	\$11,157
13003 Payroll	\$189,446	\$1,543	\$1,407	-	-	\$102	-	-	-	\$108
15001 County Counsel	\$2,495,213	\$1,903	\$10,341	\$6,328	\$2,100	\$578	-	\$4,319	\$796	\$2,140
11301 Human Resources	\$1,631,529	\$9,848	\$7,993	-	-	\$865	-	-	-	\$616
73001 Purchasing	\$1,173,608	\$4,119	\$9	\$267	-	\$434	\$201	\$450	\$901	\$154
72001 EDA FM - Admin	\$143,534	5760	\$1,696	-	-	\$96	-	\$7	\$284	\$21
72006 EDA Energy	\$8,127,407	\$18,281	-	-	-	\$98,203	-	-	-	\$2,929
72007 EDA Parking	\$179,621	\$111	\$111	\$117	-	-	-	-	\$3,595	\$468
Total Actual Costs	\$51,338,395	\$56,945	\$38,034	\$12,172	\$3,929	\$178,937	\$3,542	\$603	\$11,335	\$28,147
Roll Forward Amounts	\$6,054,240	(\$15,206)	\$15,446	\$686	(\$885)	\$74,754	(\$23,615)	(\$73,413)	-	(\$5,065)
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	(\$4,806,229)	-	-	-	-	-	-	-	-	-
Total Claimable Cost	\$52,586,406	\$41,639	\$53,480	\$12,858	\$3,044	\$253,691	(\$20,073)	(\$72,810)	\$11,335	\$23,082

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Exhibit A

Cost Exhibit (Continued)

Department	Total	19201 Fair B National Data Fest	19301 Edward Dean Museum	21001 Superior Court of CA	22001 District Attorney	22002 DA- Forensics	23001 Child Support Services	24001 Public Defender	24015 LOPD Capital Defenders	25001 Sheriff Administration
Building Use Allowance	\$20,547,823	-	-	\$28,372	\$2,100,749	-	\$1,337	\$24,800	-	\$25,641
Equipment Use Allowance	\$9,484,558	-	-	\$770	\$287,759	-	-	\$27,842	\$1,532	\$577,812
11001 County Executive Office	\$3,169,169	\$2,651	\$223	\$451	\$69,593	\$374	\$25,517	\$27,058	\$1,076	\$92,918
13001 Auditor Controller	\$2,982,875	\$5,110	\$1,983	\$110	\$35,237	\$622	\$12,018	\$10,956	\$1,039	\$11,321
13002 Internal Audit/Specialized Accounting	\$1,219,624	\$44,442	\$4	-	\$14,343	\$7	\$47,750	\$1,591	\$20	\$27,646
13003 Payroll	\$189,445	\$268	\$28	-	\$6,851	-	\$3,134	\$2,130	\$96	\$545
15001 County Counsel	\$2,495,213	\$155	\$65	-	\$18,900	-	\$3,077	\$926	-	\$82,358
11301 Human Resources	\$1,631,523	\$616	\$51	-	\$51,083	-	\$29,440	\$14,961	\$2,640	\$20,709
73001 Purchasing	\$1,173,808	\$232	\$16	-	\$4,661	\$108	\$2,046	\$1,461	\$298	\$1,105
72001 EDA FM - Admin	\$343,534	\$1,097	-	-	-	-	-	-	-	-
72006 EDA Energy	\$8,127,407	\$2,819	\$919	-	\$127,463	-	\$60,794	\$23,625	-	\$777
72007 EDA Parking	\$179,621	-	-	-	\$10,463	-	\$4,246	\$446	-	\$1,225
Total Actual Costs	\$51,338,395	\$57,390	\$3,289	\$29,709	\$2,757,102	\$1,011	\$197,451	\$135,596	\$6,641	\$812,052
Roll Forward Amounts	\$6,054,240	(\$21,295)	(\$5,692)	(\$179,619)	(\$121,795)	(\$267)	\$88,704	(\$73,376)	(\$941)	(\$301,412)
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	(\$4,806,229)	-	-	-	-	-	-	-	-	-
Total Claimable Cost	\$52,586,406	\$36,095	(\$2,403)	(\$149,916)	\$2,635,367	\$724	\$286,155	\$62,020	\$5,700	\$510,640

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Exhibit A

Cost Exhibit (Continued)

Department	Total	25002 Sheriff Support	25005 Sheriff Patrol	25004 Sheriff Corrections	25005 Sheriff Court Services	25006 CAC/Security	25007 Training Center	25010 Sheriff Coroner	25011 Public Administration	25051 Sheriff Cal-ID
Building Use Allowance	\$20,547,823	\$44,881	\$1,513,477	\$5,115,538	\$15,220	\$5,286	\$230,323	\$106,827	\$16,509	-
Equipment Use Allowance	\$9,484,938	\$1,281,275	\$2,457,773	\$645,258	\$164,586	-	\$123,506	\$16,197	\$2,818	-
13001 County Executive Office	\$3,163,163	\$30,964	\$223,761	\$146,293	\$20,436	\$482	\$9,604	\$6,684	\$1,225	\$3,092
13001 Auditor Controller	\$1,982,875	\$108,340	\$188,067	\$99,965	\$18,221	\$873	\$15,399	\$5,916	\$2,790	\$3,850
13002 Internal Audit/Specialized Accounting	\$1,219,624	\$592	\$13,795	\$2,797	\$391	\$9	\$184	\$58,305	\$29,738	\$59
13003 Payroll	\$189,446	\$3,177	\$16,389	\$14,029	\$1,899	\$28	\$637	\$523	\$144	\$350
15001 County Counsel	\$1,495,213	-	\$156	-	-	-	-	-	\$378	-
11301 Human Resources	\$1,631,523	\$58,755	\$85,621	\$82,940	\$9,239	\$133	\$3,008	\$2,231	\$719	\$1,298
73001 Purchasing	\$1,173,608	\$9,178	\$37,394	\$29,136	\$3,729	\$105	\$7,008	\$3,280	\$432	\$1,951
72001 EDA FM - Admin	\$143,534	-	-	-	-	-	-	-	-	-
72006 EDA Energy	\$8,127,407	\$49,139	\$566,722	\$1,424,237	\$34,649	\$4,163	\$52,707	\$22,658	\$5,292	-
72007 EDA Parking	\$179,621	\$801	\$446	-	-	-	-	\$111	-	-
Total Actual Costs	\$51,333,399	\$1,586,902	\$5,119,601	\$7,561,163	\$266,370	\$11,079	\$442,376	\$221,882	\$60,238	\$10,601
Roll Forward Amounts	\$6,054,240	\$976,796	\$1,890,665	\$1,512,042	\$86,998	\$191	\$144,540	\$93,141	\$22,058	(\$800)
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	(\$4,806,229)	(\$1,042,162)	(\$808,763)	(\$407,555)	-	-	-	-	-	-
Total Claimable Cost	\$57,586,406	\$1,521,446	\$6,195,503	\$8,665,650	\$94,968	\$11,270	\$586,916	\$315,023	\$91,297	\$9,801

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Exhibit A

Cost Exhibit (Continued)

Department	Total	25052 Sheriff Cal - DNA	25053 Sheriff Cal - Photo	25001 Prob Juvenile Hall	26002 Probation	26004 Court Placement Cars	26007 Prob: Admin & Support	27001 Cont & Land Agri-Fire	27002 Fire Protection-Forest	27004 Fire Protection-Contract Svcs
Building Use Allowance	\$20,547,823	-	-	\$1,255,872	\$180,696	-	\$266,474	-	\$21,984	-
Equipment Use Allowance	\$9,484,930	-	-	\$68,540	\$59,471	-	\$28,127	-	\$2,674,335	\$358
11001 County Executive Office	\$9,163,369	\$570	\$139	\$26,298	\$66,520	\$15	\$7,356	\$4	\$116,517	\$57,541
13001 Auditor Controller	\$2,982,875	\$227	\$215	\$55,316	\$94,892	\$766	\$7,985	\$485	\$122,310	\$21,673
13002 Internal Audit/Specialized Accounting	\$1,219,624	\$11	\$2	\$502	\$86,420	-	\$141	-	\$37,758	\$1,100
13003 Payroll	\$189,446	-	-	\$3,235	\$4,215	-	\$783	-	\$1,983	\$201
15001 County Counsel	\$2,495,213	-	-	-	\$36,352	-	\$384	-	\$59,845	-
11301 Human Resources	\$1,631,529	-	-	\$18,246	\$59,013	-	\$6,677	-	\$39,993	\$1,433
73001 Purchasing	\$1,173,609	\$801	\$263	\$42,120	\$5,763	\$27	\$1,507	\$30	\$39,332	\$9,620
72004 EDA FM - Admin	\$143,534	-	-	-	-	-	-	-	-	-
72006 EDA Energy	\$8,127,407	-	-	\$94,647	\$399,219	-	(\$8)	-	\$87,145	(\$4,388)
72007 EDA Parking	\$178,621	-	-	-	-	-	\$234	-	\$1,836	-
Total Actual Costs	\$51,338,395	\$1,609	\$599	\$1,564,776	\$912,121	\$808	\$319,662	\$519	\$3,202,839	\$81,538
Roll Forward Amounts	\$6,054,240	(\$400)	\$49	\$254,397	\$451,286	(\$499)	(\$22,246)	(\$366)	\$193,885	(\$10,276)
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	(\$4,806,229)	-	-	-	-	-	-	-	-	-
Total Claimable Cost	\$52,586,406	\$1,209	\$648	\$1,819,173	\$1,363,407	\$309	\$297,416	\$153	\$3,396,724	\$71,312

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (Continued)

Department	Total	28001 Agricultural Commissioner	29001 LAFOO - Local Agency	31003 Transportation Land Mgmt Agency	31003 Consolidated County	31005 Environmental Programs	31101 Building & Safety	31201 Planning	31301 Transportation	31302 Surveyor
Building Use Allowance	\$20,547,823	\$7,425	-	\$16,049	\$4,248	\$491	\$3,450	\$6,459	\$57,311	\$4,066
Equipment Use Allowance	\$9,484,558	\$15,501	-	-	-	-	-	\$5,738	-	-
11001 County Executive Office	\$3,163,183	\$4,037	\$546	\$141,250	\$1,189	\$727	\$3,302	\$3,407	\$34,717	\$8,188
13001 Auditor Controller	\$2,982,875	\$3,045	\$906	\$5,573	\$11,812	\$1,873	\$8,289	\$17,800	\$66,420	\$2,992
13002 Internal Audit/Specialized Accounting	\$1,219,624	\$1,110	\$30	\$91	\$1,348	\$1,340	\$2,950	\$1,391	\$1,990	\$1,587
13003 Payroll	\$189,846	\$468	\$78	\$437	\$175	\$116	\$513	\$230	\$3,668	\$403
15001 County Counsel	\$2,495,213	\$1,348	\$352	\$428	\$18	\$529	\$1,297	\$29,810	\$23,286	\$1,085
11301 Human Resources	\$1,631,523	\$3,328	\$371	\$2,898	\$1,237	\$816	\$6,677	\$1,368	\$22,330	\$2,216
73001 Purchasing	\$1,173,608	\$131	-	\$180	\$81	\$15	\$1,212	\$8,937	\$10,345	\$200
72001 EDA FM - Admin	\$143,534	-	-	-	-	-	-	-	-	-
72006 EDA Energy	\$8,127,407	\$33,969	-	\$60,081	\$6,813	\$1,870	\$30,574	\$5,425	\$83,783	\$13,885
71007 EDA Parking	\$179,621	\$1,305	-	-	-	\$468	-	\$1,269	\$1,781	-
Total Actual Costs	\$51,338,395	\$71,681	\$2,263	\$227,087	\$26,921	\$8,045	\$107,664	\$81,834	\$305,641	\$28,404
Roll Forward Amounts	\$6,054,240	(\$5,810)	(\$2,068)	(\$129,314)	(\$23,402)	(\$798)	\$53,255	(\$584)	\$83,304	\$6,311
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	(\$4,806,229)	-	-	-	-	-	-	-	-	-
Total Claimable Cost	\$52,586,406	\$65,871	\$197	\$97,773	\$3,519	\$7,247	\$160,919	\$81,250	\$989,945	\$35,715

County of Riverside
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Exhibit A

Cost Exhibit (Continued)

Department	Total	31304 Supervisorial Dist No 4	31305 Trans Const Projects	31307 Transportation Equipment	31308 TLMA-ALUC	31405 Code Enforcement	41001 Mental Health Public Guardian	41002 Mental Health Treatment	41003 Mental Health Detention	41004 Mental Health Administration
Building Use Allowance	\$20,547,823	-	-	-	-	\$4,042	-	\$1,464	-	-
Equipment Use Allowance	\$9,484,558	-	-	-	-	\$2,182	-	-	-	-
11001 County Executive Office	\$3,163,163	\$882	\$116,858	\$4,348	\$346	\$8,128	\$10,985	\$85,364	\$5,754	\$26,419
13001 Auditor Controller	\$2,982,875	\$407	\$26,639	\$16,834	\$1,509	\$8,833	\$3,670	\$81,229	\$3,095	\$17,243
13002 Internal Audit/Specialized Accounting	\$1,219,624	\$17	\$13,101	\$83	\$3,703	\$53,005	\$741	\$4,131	\$310	\$16,812
13003 Payroll	\$189,446	-	-	\$273	\$58	\$785	\$288	\$7,802	\$595	\$2,389
15001 County Counsel	\$2,495,213	-	-	-	\$3,610	\$70,103	\$670,718	\$3,621	-	\$223,198
11301 Human Resources	\$1,631,823	-	-	\$1,702	\$148	\$5,870	\$2,149	\$59,627	\$2,950	\$67,234
73001 Purchasing	\$1,173,608	\$795	\$106,103	\$5,950	\$953	\$587	\$2,547	\$81,615	\$1,297	\$11,249
72001 EDA FM - Admin	\$243,534	-	-	-	-	-	-	-	-	-
72006 EDA Energy	\$8,127,407	-	-	(\$6,590)	-	\$25,016	-	\$123,935	-	\$5,877
72007 EDA Parking	\$179,621	-	-	-	\$334	-	-	\$17,363	\$1,002	\$1,503
Total Actual Costs	\$51,338,395	\$2,101	\$262,701	\$22,600	\$10,661	\$178,551	\$891,099	\$476,151	\$14,803	\$371,724
Roll Forward Amounts	\$6,054,240	\$1,290	(\$33,591)	(\$85,134)	\$5,677	(\$1,117,622)	\$104,255	(\$12,085)	(\$5,207)	\$129,813
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	(\$4,806,225)	-	-	-	-	-	-	-	-	-
Total Claimable Cost	\$52,586,409	\$3,391	\$229,110	(\$62,534)	\$16,338	(\$939,071)	\$795,354	\$464,066	\$9,596	\$501,537

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

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 12/29/2014

Exhibit A

Cost Exhibit (Continued)

Department	Total	41005 Mental Health Substance Abuse	42001 Public Health	42002 California Children	42004 Environmental Health	42006 Animal Control Services	42007 Public Health Ambulatory Care	43001 Riv Co Regional Medical Center	43002 Med Indigent Services	43003 Detention Health
Building Use Allowance	\$20,547,823	-	\$80,941	-	\$2,125	\$811,577	\$80,149	\$4,710	-	-
Equipment Use Allowance	\$9,484,558	-	\$255,963	\$4,222	\$44,817	\$61,637	\$26,614	-	-	\$2,038
11001 County Executive Office	\$3,163,163	\$9,345	\$81,907	\$12,416	\$20,745	\$24,426	\$43,331	\$527,521	\$4,967	\$35,473
13001 Auditor Controller	\$2,982,875	\$11,034	\$103,332	\$6,186	\$20,311	\$30,847	\$31,791	\$478,154	\$21,748	\$4,730
13002 Internal Audit/Specialized Accounting	\$1,219,624	\$179	\$7,257	\$620	\$6,991	\$1,029	\$426	\$14,783	\$50	\$321
13003 Payroll	\$189,446	\$1,198	\$5,326	\$1,376	\$1,839	\$1,850	\$2,641	\$40,861	\$533	\$1,192
15001 County Counsel	\$2,495,213	\$7	\$8,114	-	\$1,783	\$190	-	\$8,930	-	-
11301 Human Resources	\$1,631,523	\$8,480	\$74,794	\$9,244	\$15,549	\$16,105	\$18,654	\$296,039	\$2,416	\$11,620
73001 Purchasing	\$1,173,508	\$18,240	\$10,216	\$700	\$3,066	\$16,812	\$8,553	\$390,554	\$3,864	\$2,315
72001 EDA FM - Admin	\$143,534	-	-	-	-	-	-	-	-	-
72006 EDA Energy	\$8,127,407	-	\$137,363	\$4,323	\$42,073	\$85,212	\$39,406	\$544,773	-	-
72007 EDA Parking	\$179,621	-	\$1,636	-	\$1,447	\$2,110	-	\$468	-	\$117
Total Actual Costs	\$51,338,395	\$48,493	\$776,749	\$38,081	\$160,561	\$1,050,795	\$251,565	\$2,310,793	\$33,578	\$57,806
Roll Forward Amounts	\$6,054,240	(\$11,441)	(\$279,424)	(\$12,469)	\$74,218	\$642,164	(\$418,627)	\$821,096	(\$8,109)	\$28,912
Regular Adjustments										
One Time Adjustments	(\$4,806,229)									
Total Claimable Cost	\$52,586,406	\$37,052	\$497,325	\$26,612	\$234,779	\$1,892,959	(\$167,062)	\$3,131,889	\$25,469	\$86,718

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

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 12/29/2014

Exhibit A

Cost Exhibit (Continued)

Department	Total	65001 Waste Management	51001 DPSS Admin	51008 DPSS Categorical Aid	51004 DPSS Other Aid	51006 DPSS Homeless	30004 Local Initiative Admin DCA	52002 DCA Local Initiative	52003 DCA Other Programs	53001 Office of Aging
Building Use Allowance	\$20,547,823	-	\$952,519	-	-	-	-	-	-	-
Equipment Use Allowance	\$9,484,558	-	-	-	-	-	-	-	-	-
11001 County Executive Office	\$3,163,163	\$71,488	\$288,128	-	-	\$105	\$1,571	\$1,213	\$352	\$10,974
13001 Auditor Controller	\$2,982,875	\$51,215	(\$44,171)	\$8,684	\$2,596	\$543	\$6,793	\$3,850	\$1,900	\$29,345
13002 Internal Audit/Specialized Accounting	\$1,219,624	\$845	\$27,214	-	-	\$983	\$222	\$2,885	\$199	\$94,382
13003 Payroll	\$189,446	\$2,050	\$35,902	-	-	-	\$355	\$288	\$16	\$1,583
15001 County Counsel	\$2,485,213	\$4,138	\$410,256	-	-	-	\$137	\$293	\$5	\$8,489
11301 Human Resources	\$1,621,523	\$15,777	\$236,496	-	-	-	\$1,175	\$983	-	\$3,566
73001 Purchasing	\$1,173,608	\$27,802	\$10,686	-	\$206	\$58	\$2,790	\$5,589	\$464	\$9,313
72001 EDA FM - Admin	\$143,534	-	-	-	-	-	-	-	-	-
72006 EDA Energy	\$8,127,407	-	\$227,474	-	-	-	-	\$2,014	-	\$3,132
72007 EDA Parking	\$178,621	\$468	\$1,870	-	-	-	\$111	-	-	\$468
Total Actual Costs	\$51,338,395	\$173,785	\$1,547,384	\$8,684	\$2,802	\$1,669	\$13,154	\$17,185	\$2,936	\$161,252
Roll Forward Amounts	\$6,054,340	\$10,709	(\$77,694)	\$1,924	(\$2,902)	(\$49,427)	(\$22,694)	(\$20,736)	(\$4,346)	\$78,995
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	(\$4,806,229)	-	-	-	-	-	-	-	-	-
Total Claimable Cost	\$52,586,406	\$184,494	\$1,469,690	\$10,608	(\$100)	(\$47,758)	(\$9,540)	(\$3,601)	(\$1,410)	\$240,247

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (Continued)

Department	Total	54001 Veterans Services	63001 Cooperative Extension	72002 EDA Custodial Svcs	72005 EDA Maintenance Svcs	72004 EDA Real Estate	72005 EDA Project Management	72006 EDA Capital Projects	73003 Printing Services	73004 Supply Services
Building Use Allowance	\$20,547,823	\$13,164	-	\$10,223	\$73,158	\$1,288,704	\$4,654	-	-	-
Equipment Use Allowance	\$9,484,558	\$874	-	-	-	-	\$641	-	-	-
11001 County Executive Office	\$3,169,163	\$908	\$455	\$8,621	\$15,014	\$48,998	\$5,511	\$266	\$2,572	\$12,154
13001 Auditor Controller	\$2,982,875	\$1,370	\$1,248	\$44,041	\$102,340	\$60,560	\$31,444	\$25,971	\$4,815	\$6,880
13002 Internal Audit/Specialized Accounting	\$1,219,628	\$17	\$19,044	\$1,258	\$1,381	\$8,018	\$4,512	\$5	\$671	\$857
13003 Payroll	\$189,446	\$131	\$42	\$2,232	\$1,936	\$365	\$243	-	\$236	\$150
15001 County Counsel	\$2,495,213	\$909	-	-	\$115	\$28,374	\$1,422	\$24,665	-	-
11301 Human Resources	\$1,631,573	\$644	\$308	\$10,338	\$11,850	\$2,003	\$3,044	-	\$1,232	\$890
73001 Purchasing	\$1,173,608	\$14	\$6	\$1,481	\$7,732	\$4,613	\$3,806	\$6,391	\$3,830	\$13,634
72001 EDA FM - Admin	\$143,534	-	-	\$23,138	\$54,859	\$29,688	\$28,788	-	-	-
72006 EDA Energy	\$8,127,407	\$461	\$499	\$49,730	\$80,909	\$96,220	-	-	-	-
72007 EDA Parking	\$179,621	-	-	\$3,779	\$1,870	\$65,808	\$3,339	-	-	-
Total Actual Costs	\$51,938,295	\$18,492	\$21,602	\$154,841	\$351,164	\$1,633,351	\$77,404	\$37,298	\$13,156	\$34,565
Roll Forward Amounts	\$6,054,240	(\$16,273)	\$9,293	(\$8,768)	(\$185,174)	\$202,739	(\$72,773)	\$2,439	(\$547)	(\$98,711)
Regular Adjustments										
One Time Adjustments	(\$4,806,223)									
Total Claimable Cost	\$57,586,406	\$2,219	\$30,895	\$146,073	\$184,990	\$1,836,090	\$4,631	\$39,737	\$12,609	(\$64,146)

County of Riverside
OMB A-87 Cost Allocation Plan

Exhibit A

Cost Exhibit (Continued)

Department	Total	73005 Fleet Services	73006 Central Mail	73007 AIR2766 Air Quality	74001 Information Technology	74005 Business Systems Tech Architect	74006 ICT Communications Solutions	74009 Geographical Info Systems (GIS)	924001 Trial Court Operations	925001 Coral Project
Building Use Allowance	\$20,947,823	\$76,812	-	-	\$36,589	-	\$21,278	-	\$624,190	-
Equipment Use Allowance	\$9,484,558	-	-	-	-	-	-	-	-	-
11001 County Executive Office	\$3,163,169	\$35,877	\$2,831	\$229	\$106,813	-	\$7,190	\$1,355	-	\$113,551
13001 Auditor Controller	\$2,982,875	\$36,990	\$3,424	\$1,632	\$55,597	\$232	\$61,557	\$1,529	-	\$548
13002 Internal Audit/Specialized Accounting	\$1,219,624	\$75,960	\$674	\$4	\$182,165	-	\$2,956	\$26	\$28,132	\$1
13003 Payroll	\$189,446	\$633	\$123	-	\$3,824	-	\$455	\$100	-	-
15001 County Counsel	\$2,495,213	-	-	-	-	\$135	\$36,554	-	-	\$1,376
11301 Human Resources	\$1,631,523	\$3,342	\$835	-	\$26,282	-	\$890	\$616	-	-
73001 Purchasing	\$1,173,606	\$22,562	\$227	\$429	\$13,431	\$8,124	\$3,438	\$34	-	-
72001 EDA FM - Admin	\$143,534	-	-	-	-	-	-	-	-	-
72006 EDA Energy	\$8,127,407	\$204,978	-	-	\$96,921	-	\$141,749	\$2,764	\$753,394	-
72007 EDA Parking	\$179,623	-	-	-	\$8,765	-	\$780	-	-	-
Total Actual Costs	\$51,338,395	\$437,154	\$7,695	\$2,294	\$530,187	\$8,491	\$279,827	\$6,474	\$1,605,736	\$115,468
Roll Forward Amounts	\$6,054,240	\$218,671	(\$4,605)	-	\$131,506	(\$20,976)	\$89,902	(\$5,923)	\$122,783	(\$28,719)
Regular Adjustments	-	-	-	-	-	-	-	-	-	-
One Time Adjustments	(\$4,806,129)	-	-	-	-	-	-	-	-	-
Total Claimable Cost	\$52,586,406	\$655,825	\$3,090	\$2,294	\$661,693	(\$12,485)	\$369,729	\$901	\$1,728,499	\$86,749

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

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 12/29/2014

Exhibit A

Cost Exhibit (Continued)

Department	Total	931104 Regional Parks & Open Space	933201 Trans Commission	937001 Van Horn Regional Trust IPA	938601 Children & Family First	943001 WMAHD Operations	947200 Flood Cont Dist Admin	960001 Law Library	900101-915301 Various CSAs	All Other
Building Use Allowance	\$20,547,823	-	-	-	-	-	-	-	\$8,295	\$5,028,784
Equipment Use Allowance	\$9,484,358	-	-	-	-	-	-	-	-	-
11001 County Executive Office	\$3,163,163	\$42,188	\$18	\$52	\$15,541	\$2,715	\$8,483	\$1,329	\$7,005	-
13001 Auditor Controller	\$1,981,875	\$55,489	\$624	\$1,350	\$2,802	\$392	\$98,933	\$793	\$36,109	\$53,456
13002 Internal Audit/Specialized Accounting	\$1,219,624	\$11,615	-	\$1	\$5,944	\$52	\$15,607	\$25	\$132	\$1,035
13003 Payroll	\$189,440	\$2,418	-	-	\$291	\$360	\$2,967	(\$6,117)	\$765	(\$2,809)
15001 County Counsel	\$1,496,213	\$7,086	-	-	\$2,727	-	\$19,342	-	\$394	\$3,653
11301 Human Resources	\$1,631,523	\$9,271	-	-	\$1,218	-	\$82,262	-	\$3,853	\$4,874
73001 Purchasing	\$1,173,608	\$5,776	-	\$57	\$28,208	-	\$43,897	-	\$4,124	\$3,156
72001 EDA FM - Admin	\$143,534	-	-	-	-	-	-	-	\$74	-
72006 EDA Energy	\$8,127,407	-	-	-	-	-	-	\$144,642	\$9,773	\$1,346,703
72007 EDA Parking	\$179,521	-	-	-	-	-	-	-	-	\$10,696
Total Actual Costs	\$51,398,395	\$133,843	\$642	\$1,460	\$56,731	\$3,919	\$191,491	\$140,672	\$71,524	\$6,447,448
Roll Forward Amounts	\$6,054,240	\$25,420	(\$2,205)	(\$115,270)	(\$8,089)	(\$467)	(\$2,414)	\$130,603	(\$17,974)	\$1,979,273
Regular Adjustments										
One Time Adjustments	(\$4,806,229)									(\$2,547,749)
Total Allocable Cost	\$52,596,406	\$159,263	(\$1,563)	(\$113,810)	\$48,642	\$3,052	\$189,077	\$279,275	\$53,550	\$5,878,972

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

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 12/29/2014

Exhibit A

Cost Exhibit (Continued)

Department	Total	2nd Alloc Remains
Building Use Allowance	\$20,547,823	-
Equipment Use Allowance	\$9,484,558	-
11001 County Executive Office	\$3,263,163	-
13001 Auditor Controller	\$2,982,875	\$2
13002 Internal Audit/Specialized Accounting	\$1,219,624	\$6
13003 Payroll	\$189,446	\$4
15001 County Counsel	\$2,495,213	\$2
11301 Human Resources	\$1,631,523	-
73001 Purchasing	\$1,173,608	\$9
72001 EDA PM - Admin	\$143,534	-
72006 EDA Energy	\$8,127,407	\$5
72007 EDA Parking	\$179,621	-
Total Actual Costs	\$51,338,395	\$28
Roll Forward Amounts	\$6,054,240	-
Regular Adjustments	-	-
One Time Adjustments	(\$4,806,229)	-
Total Claimable Cost	\$52,586,406	-

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.