

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



SUBMITTAL DATE:
June 13, 2013

FROM: Housing Authority

SUBJECT: Resolution No. 2013-006, Fiscal Year 2013-2014 Annual Budget

RECOMMENDED MOTION: That the Board of Commissioners adopt Resolution 2013-006, approving the Fiscal Year 2013-2014 Annual Budget for Housing Authority Programs. Adoption of this Resolution is required by the U.S. Department of Housing and Urban Development regulations and is necessary to continue housing assistance payments for 10,301 participating low-income households. These payments must commence on July 1, 2013.

BACKGROUND: (Commences on Page 2)

Robert Field
Executive Director

FINANCIAL DATA	Current F.Y. Total Cost:	\$ 99,493,860	In Current Year Budget:	Yes
	Current F.Y. Net County Cost:	\$ 0	Budget Adjustment:	No
	Annual Net County Cost:	\$ 0	For Fiscal Year:	2013/14

COMPANION ITEM ON BOARD OF SUPERVISORS AGENDA: No

SOURCE OF FUNDS: U.S. Department of Housing and Urban Development Funds

Positions To Be Deleted Per A-30	<input type="checkbox"/>
Requires 4/5 Vote	<input type="checkbox"/>

C.E.O. RECOMMENDATION:

APPROVE

BY

County Executive Office Signature

MINUTES OF THE HOUSING AUTHORITY BOARD OF COMMISSIONERS

On motion of Commissioner Stone, seconded by Commissioner Ashley and duly carried by unanimous vote, IT WAS ORDERED that the above matter is approved as recommended.

Ayes: Jeffries, Tavaglione, Stone, Benoit and Ashley
Nays: None
Absent: None

Date: June 25, 2013

xc: Housing Authority, Auditor, HUD

Kecia Harper-Ihem
Clerk of the Board

By:
Deputy

Prev. Agn. Ref.: N/A

District: All

Agenda Number

10-1

ATTACHMENTS FILED

The Housing Authority of the County of Riverside (HACR) operates housing programs outlined in the attached Annual Budget Booklet for Fiscal Year 2013-2014, funded primarily by multi-year contracts with the U.S. Department of Housing and Urban Development (HUD). These programs benefit low and moderate income individuals in Riverside County. All costs of operating these programs are offset principally by revenue from Federal, State and local governments and agencies, pursuant to governmental cost accounting guidelines. Various contracts with HUD, ranging from one to fifteen year durations, provide for an administrative fee, earned by the HACR for the development, rehabilitation, lease and maintenance of affordable housing.

County Counsel has reviewed and approved the Annual Budget and Resolution as to form. Staff recommends approval.

BOARD OF COMMISSIONERS

HOUSING AUTHORITY OF THE
COUNTY OF RIVERSIDE

RESOLUTION NUMBER 2013-006

APPROVING THE FISCAL YEAR 2013-2014 ANNUAL BUDGET

WHEREAS, the Housing Authority of the County of Riverside (Authority) was created pursuant to Section 34200 of the California Health and Safety Code to provide housing for low and moderate income families; and

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

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

WHEREAS, the attached consolidated budget has been prepared in accordance to and consistent with all applicable laws and guidelines; and

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

WHEREAS, under the provisions of the United States Housing Act of 1937, as amended, HUD is authorized to provide financial assistance to public housing agencies for such housing.

NOW THEREFORE, BE IT RESOLVED, FOUND, DETERMINED, and ORDERED by the Board of Commissioners for the Housing Authority of the County of Riverside, State of California, in regular session assembled on June 25, 2013, as follows:

1. Approve the allocation and appropriation of the funds in accordance to the Fiscal Year 2013-2014 consolidated budget.

///

/// ROLL CALL:

/// Ayes: Jeffries, Tavaglione, Stone, Benoit and Ashley

/// Nays: None

/// Absent: None

///

The foregoing is certified to be a true copy of a resolution duly adopted by said Board of Supervisors on the date therein set forth.

KECIA HARPER-IHEM Clerk of said Board

By _____ Deputy

FORM APPROVED COUNTY COUNSEL
BY: *Annex T. Saxthar* DATE: *06/25/13*

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.12/31/2012)

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, 2013 Board Resolution Number: 2013-006

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

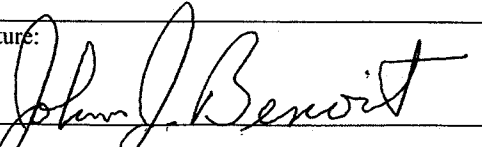
- ☒ Operating Budget approved by Board resolution on: (for all projects) 6/25/2013
- ☐ Operating Budget submitted to HUD, if applicable, on: _____
- ☐ Operating Budget revision approved by Board resolution on: _____
- ☐ Operating Budget revision submitted to HUD, if applicable, on: _____

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 Benoit	Signature: 	Date: 6/25/13
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ATTEST:

KECIA HARPER-HEM, Clerk

By 
DEPUTY

Housing Authority of the County of Riverside



**Fiscal Year 2013-2014
Annual Budget**

Board of Commissioners



District I

Kevin Jeffries

District II

John F. Tavaglione

District III

Jeff Stone
Vice-Chairman

District IV

John J. Benoit
Chairman

District V

Marion Ashley

Resident Member

Vacant

Resident Member (Senior)

Vacant

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Executive Summary

Overview

The Housing Authority of the County of Riverside (HACR) has a total annual operating budget of approximately \$99.5 million for Fiscal Year 2013-2014, which includes \$6.8 million for Authority programs, \$3.8 million for Public Housing programs, \$76.1 million for Section 8 programs, and \$12.8 for the Housing Authority Successor Agency, with a work force of 126 regular and 16 contract staff positions.

The Fiscal Year 2013-2014 annual operating budget, which begins July 1, 2013, is a balanced budget. However, reserve drawdowns for the Section 8 program and the Central Office Cost Center are necessary to supplement projected revenues in order to meet budgeted expenditures.

Budgetary Control

The annual operating budget serves as a financial plan to guide the HACR during the upcoming fiscal year as it continues to provide a wide variety of housing services to the citizens of the County of Riverside. In doing so, the HACR will continue its on-going commitment of ensuring that it operates its finances with the highest standards of ethics, management and accountability.

The finance department works closely with other departments to monitor the annual operating budget throughout the fiscal year in order to avoid over expenditure of available funds. Monthly and quarterly financial documents are prepared to assist in this process. In case of a revenue shortfall, planned expenditures are reduced or deferred.

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 2013-2014 annual operating budget:

Authority Programs

The decrease in subsidy for the Public Housing and Section 8 Programs impacted the Management and Bookkeeping Fees for the Central Office Cost Center, which cover the salaries and benefits for Administrative personnel.

The HA Development Division finalized the construction phase on the Molino Way project, which is expected to be sold at the beginning of Fiscal Year 2013-2014. The plan to construct two homes in the community of Glen Avon is in progress. The proceeds from these homes will be used as program income to continue with the HA Development's mission to increase affordable housing projects for Riverside County. However, the dissolution of the Redevelopment Agency of the County of Riverside limited the funding for new construction and rehabilitation.

The Desert Rose Apartments continues to experience high vacancy levels. Even when the HACR received approval from the Department of Housing and Community Development to lease the units to low-income families in addition to farm workers, it has

been difficult to attract new renters and retain existing tenants. HACR Management plans to pursue a grant that would offer rental subsidy to low and moderate income families and create a competitive edge among affordable units available in the region.

The Eddie Dee Smith Senior Center is facing a reduction of funding given the recent federal cut backs in the Community Development Block Grant (CDBG) Program. Therefore, management will continue to monitor this budget closely and defer any improvements and purchases of fixed assets until more funding is available.

The HACR expects to fully engage its mission of providing transitional rental subsidies through its non-profit arm, the Riverside Community Housing Corporation (RCHC), which received a grant from the California Endowment. The focus of this endeavor will be to serve residents of the eastern Coachella Valley who need affordable, safe, decent, and sanitary housing opportunities, and supportive programs that foster economic opportunities.

Public Housing Programs

The U.S. Department of Housing and Urban Development (HUD) stated that "...due to the sequester, a 5 percent reduction from the FY2013 annualized Continuing Resolution (CR) will result in a funding proration of 73% for the remaining 9 months of the calendar year 2013...". HUD further announced that the proration would increase to 79% in subsequent months resulting in a projected overall subsidy allocation of about 82% for Calendar Year 2013. Therefore, this was the basis used for the Fiscal Year 2013-2014 budget. The projected overall 8% cut in this budget poses challenges because funding for materials and services is crucial to maintain decent, safe and sanitary units.

Due to HUD's strict enforcement of quality standards, the HACR spent a significant amount of reserves to prepare for HUD's Real Estate Assessment Center (REAC) inspection. This was the major reason for the HACR to once again achieve a High Performer status and be afforded a reprieve in yearly inspections for the next three years. Due to this action, the reserve level has gone down from 6 months to 3 months, which is below the 4-month HUD-recommended reserve level. Therefore, the budget plan for this program incorporates a 15% cut in materials, services, and administrative sundry. Further, equipment and fixed asset purchases will be deferred until the following fiscal year or as funding is available.

The Capital Fund budget is expected to be reduced by 10% on top of the previous years' reductions. This prohibits the HACR from properly maintaining the curb appeal of its sites. The HACR will continue to maximize its available funding for preventive maintenance and modernization of the buildings and grounds.

Section 8 Programs

The Housing Choice Voucher Program operated under a Continuing Resolution that expired on March 27, 2013. Since Congress failed to agree on at least \$1.2 trillion more in deficit reduction, this triggered sequestration that required automatic, across-the-board cuts in non-exempt entitlement and discretionary programs in FY 2013, and further cuts in Fiscal Years 2014-2021, which are outlined in The Budget Control Act of 2011 (BCA).

HUD's estimated 6% reduction in its renewal eligibility for Housing Assistance Payments (HAP) will force the HACR to use its remaining Net Restricted Assets in order to maintain its lease-up levels for this budget year. Preliminary calculations suggest that a shortfall will be realized by the end of December 2013. This prompted the HACR to take immediate actions to mitigate the impacts of sequestration by:

- Restricting ports to higher-cost areas;
- Disallowing reasonable accommodations for an increase in the number of rooms or bedroom sizes;
- Closing the waiting lists for all programs; and
- Increasing efforts to eliminate fraud and abuse.

Sequestration also had a significant impact on Administrative Fee Funding. The planned 31% budget cut will pose major challenges in managing the Section 8 Program by:

- Disrupting operations to meet the goals of maximizing the number of families housed;
- Serving homeless veterans; and
- Expanding housing choice in areas of opportunity.

The HACR has planned to use its remaining Administrative reserves in order to avoid workforce reduction. Instead, an immediate action to reduce overtime and only allow comp time and not paid time has been enforced. If necessary, the HACR would also sell assets and vehicles to absorb ongoing administrative costs.

The HACR will continue its efforts to promote independence from subsidy and self-sufficiency to its program participants through the Family Self-Sufficiency (FSS) Program, which is eligible to fund 7 resident coordinators.

Housing Authority Successor Agency (HASA)

Pursuant to Assembly Bill 26, which dissolved all Redevelopment Agencies in California, the HACR's Board of Commissioners accepted the responsibility of performing all activities as the successor to the redevelopment function. As such, the HACR has started to administer and manage the housing assets consistent with the Community Redevelopment Law found in the Health and Safety Code section 33000. Substantial land resources for the HASA include 57 parcels with a total value of \$34 million, one of which already generates income from a lease to the Post Office. Cash and Investments consist of the Low and Moderate Income Housing Fund and bond proceeds.

The intent of this division is to wind down the activities as outlined in the Recognized Obligation Payment Schedule (ROPS) and approved by the Department of Finance. In addition to completing all projects with enforceable obligations, the HASA continues to serve low and moderate income families through different grant programs like the Neighborhood Stabilization Program, HOME Program, and projects funded by the Community Development Block Program.

Part I- Consolidated Budget Data

Background

The 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 nonprofit government agency which is 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 management of the HACR is provided by the county's Economic Development Agency.

Programs

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

- ❖ Housing Opportunities for Persons with AIDS (HOPWA)
- ❖ Shelter Plus Care (SPC)
- ❖ Resident Opportunities for Self-Sufficiency (ROSS)
- ❖ Public Housing and Capital Fund Program
- ❖ Housing Choice Voucher (Section 8)
- ❖ Family Self-Sufficiency (FSS)
- ❖ Mainstream Housing Opportunities for Persons with Disabilities
- ❖ Moderate Rehabilitation
- ❖ Veterans Affairs Supportive Housing (VASH)
- ❖ Housing Authority Successor Agency (HASA)

As of May 2013, there were 14,764 applicants on a waiting list for participation in the Housing Choice Voucher (Section 8) Program and 28,803 applicants on the waiting for the Public Housing Program.

The HACR is authorized to assist 10,301 households per month throughout the County of Riverside with \$74 million in projected housing assistance subsidies for Fiscal Year 2013-2014.

Mission Statement

The primary mission of the Housing Authority is to provide affordable, decent, safe and sanitary housing opportunities to low and moderate income families, including elderly or disabled persons, while supporting programs to foster economic 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
- Strive to maintain a vacancy rate of 3 percent or less for public housing vacancies
- 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 public housing developments.

- Obtain and maintain High Performer status for public housing management (PHAS Score)
- Obtain and maintain High Performer status for HCV voucher management (SEMAP Score)
- Increase customer satisfaction
- Renovate or modernize public housing units
- Demolish or dispose of obsolete public housing
- Maintain safe, decent, sanitary units and improve quality of life for residents living in public housing developments

PHA Goal: Increase assisted housing choices.

Objective: Balance service delivery in all housing market areas

- Conduct outreach efforts to potential landlords
- Provide replacement vouchers
- Expand homeownership program

PHA Goal: Provide an improved living environment.

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

- Maintain safe, decent, sanitary units and improve quality of life for residents living in public housing developments
- Implement public housing security improvements (if any deficiencies are noted by Crime Free Multi-Housing Program)
- Expand self-sufficiency programs for Public Housing residents

PHA Goal: Promote self-sufficiency and asset development of families and individuals.

Objective: Create additional economic independence opportunities for families and individuals.

- Increase the number and percentage of employed persons in assisted families
- Provide or attract supportive services to improve assistance recipients' employability
- Provide or attract supportive services to increase independence for the elderly or families with disabilities
- Expand self-sufficiency programs for residents in the HCV and Public Housing programs

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

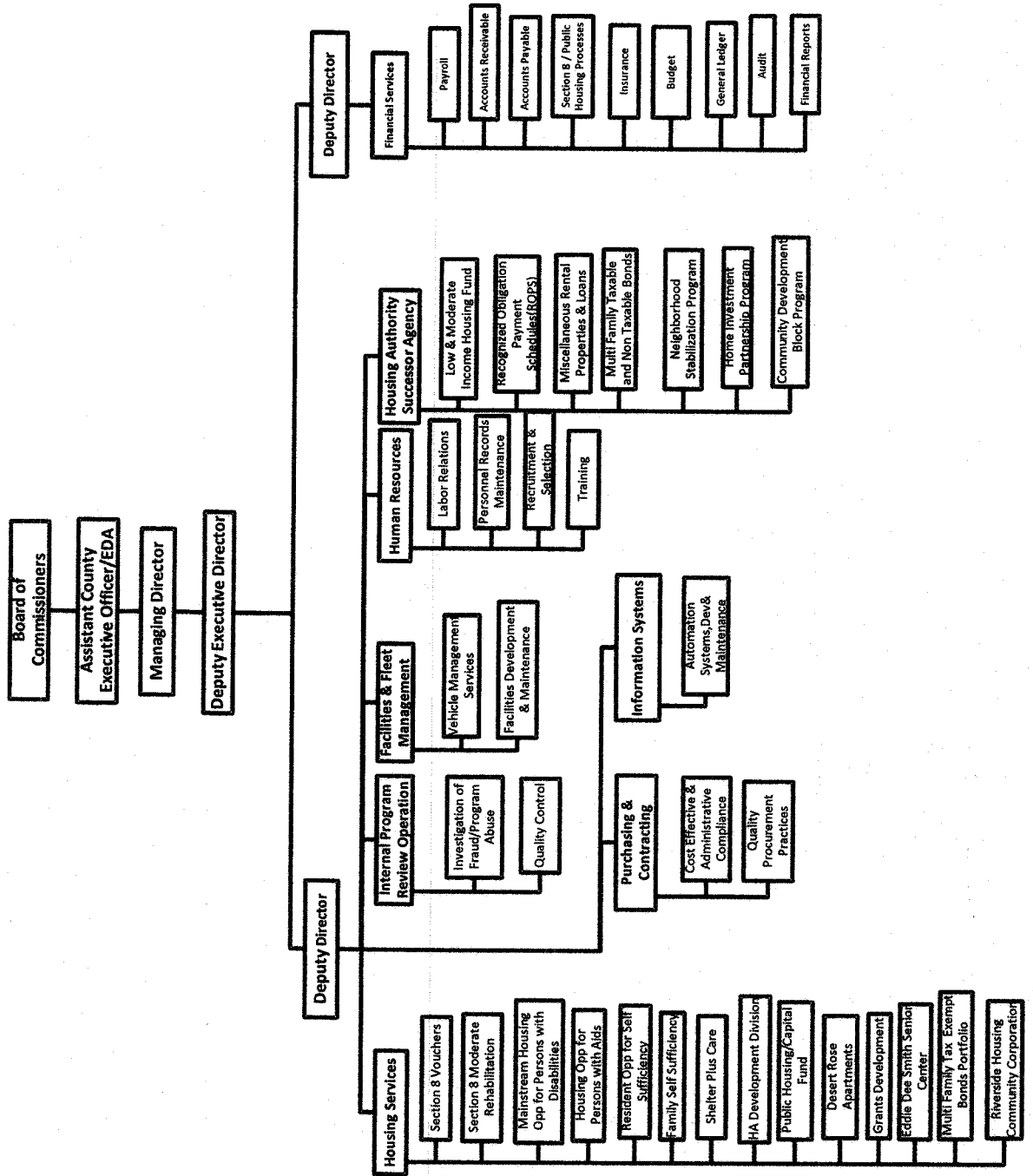
Objective: Promote equal housing opportunities.

- Undertake affirmative measures to ensure access to assisted housing regardless of race, color, religion, national origin, sex, familial status, and disability
- Undertake 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
- Undertake affirmative measures to ensure accessible housing to persons with all varieties of disabilities regardless of unit size required
- Promote equal housing opportunities

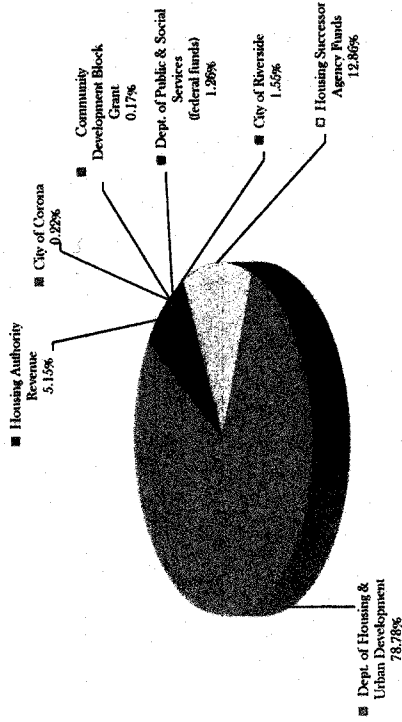
Other PHA Goal and Objective: Implement the requirements of the Violence Against Women Act (VAWA)

- 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 Section 8 aware of VAWA requirements.

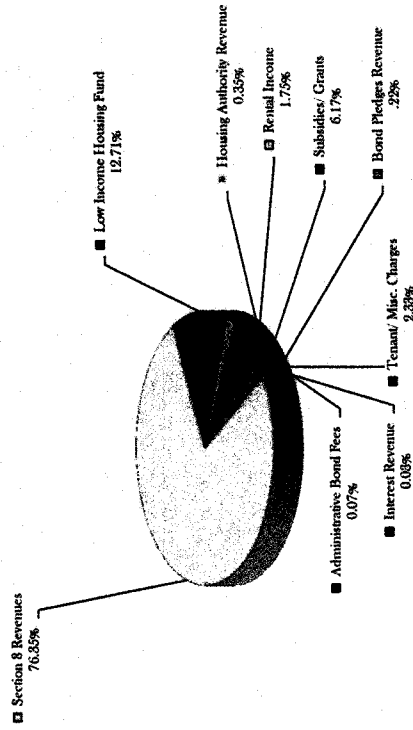
Housing Authority of the County of Riverside Organizational Chart



Sources of Funding



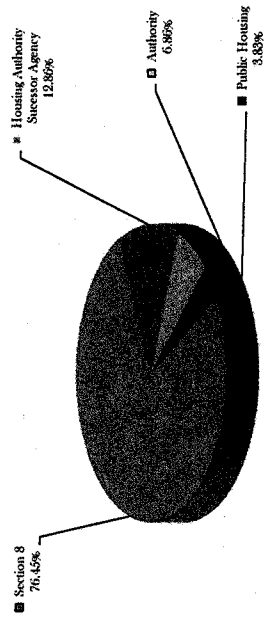
Revenue by Category



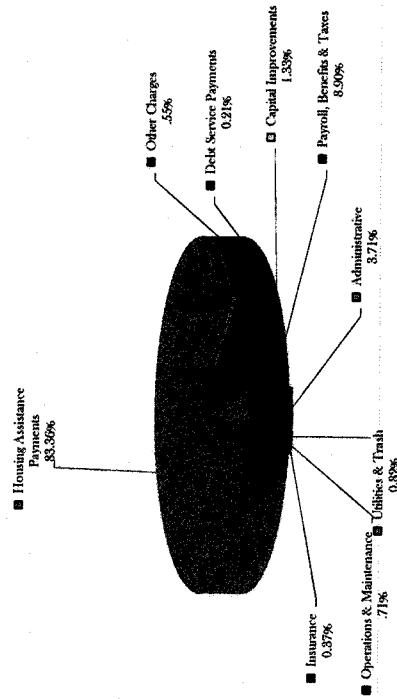
SOURCE	AMOUNT	PERCENT
Dept. of Housing & Urban Development	78,380,828	78.78%
Housing Authority Revenue	5,120,507	5.15%
City of Corona	218,000	0.22%
Community Development Block Grant	173,915	0.17%
Dept. of Public & Social Services (federal funds)	1,257,738	1.26%
City of Riverside	1,545,607	1.55%
Housing Successor Agency Funds	12,797,265	12.86%
TOTAL	99,493,860	100.00%

REVENUES	AMOUNT	PERCENT
Rental Income	1,739,896	1.75%
Subsidies/ Grants	6,143,148	6.17%
Bond Pledges Revenue	218,000	0.22%
Tenant/ Misc. Charges	2,318,831	2.33%
Interest Revenue	31,917	0.03%
Administrative Bond Fees	74,138	0.07%
Section 8 Revenues	75,967,031	76.35%
Low Income Housing Fund	12,650,470	12.71%
Housing Authority Revenue	350,429	0.35%
TOTAL	99,493,860	100.00%

Allocation of Funding



Expenses by Category



ALLOCATION OF FUNDING

ALLOCATION	AMOUNT	PERCENT
Authority	6,822,011	6.89%
Public Housing	3,815,396	3.89%
Section 8	76,059,188	76.45%
Housing Authority Successor Agency	12,797,265	12.86%
TOTAL	99,493,860	100.00%

EXPENSES BY CATEGORY	AMOUNT	PERCENT
Capital Improvements	1,357,927	1.36%
Payroll, Benefits & Taxes	8,851,069	8.90%
Administrative	3,694,616	3.71%
Utilities & Trash	817,653	0.82%
Operations & Maintenance	708,540	0.71%
Insurance	372,175	0.37%
Housing Assistance Payments	82,937,089	83.36%
Debt Service Payments	210,599	0.21%
Other Charges	544,191	0.55%
TOTAL	99,493,860	100.00%



Consolidated Annual Budget

	Authority	Public Housing	Section 8	HASA	TOTAL BUDGET
REVENUE					
3110 Rental Income	254,847	1,382,649	-	102,400	1,739,896
3401/3404 Subsidy/Grants Revenue	3,783,460	2,327,947	31,741	-	6,143,148
3404 Bond Pledges Revenue	218,000	-	-	-	218,000
3450 Sec 8 Fraud Recovery Revenue	-	-	45,684	-	45,684
3500 HASA Misc Revenue	-	-	-	39,995	39,995
3500 Low Income Housing Fund	10,353	2,432	14,732	4,400	12,650,470
3610 Interest Revenue	2,130,783	102,369	-	-	2,233,152
3690 Miscellaneous/Tenant Charges	74,138	-	-	-	74,138
3690 Administrative Bond Fees	-	-	-	-	-
3410 HUD Section 8 Earned HAP Subsidy	-	-	68,989,370	-	68,989,370
3410 HUD Section 8 Earned Administrative Fees	-	-	5,957,196	-	5,957,196
3410 HUD Section 8 Earned Other Subsidy	-	-	483,000	-	483,000
TOTAL REVENUE	6,471,582	3,815,396	75,521,723	12,797,265	98,605,966
EXPENSE					
1260 Inventory Materials	-	-	-	-	-
1406 Development- Operations	-	45,423	-	-	45,423
1408 Development- Management Improvements (Salaries)	-	91,188	-	-	91,188
1408 Development- Management Improvements (Training)	-	8,812	-	-	8,812
1410 Development- Administration	-	11,323	-	-	11,323
1410 Development- Administration (Salaries)	-	75,519	-	-	75,519
1411 Development- Audit	-	1,000	-	-	1,000
1430 Architecture Fees	-	8,134	-	-	8,134
1450/1460 Asset Development/Improvement	556,078	727,157	-	-	1,283,235
4110 Payroll, Benefits & Taxes	1,650,524	1,292,653	4,405,365	735,000	8,083,541
4110 Temporary/Contract Employees	230,089	16,380	99,549	-	346,018
4110 EDA Interfund Salaries	254,802	-	-	-	254,802
4130 Legal	6,243	3,463	6,209	310,000	325,915
4140 Training	9,900	-	5,000	5,000	19,900
4150 Travel	6,350	-	10,850	4,500	21,700
4171 Auditing	3,686	475	30,700	7,500	42,361
4172 Professional Services	95,875	9,796	274,838	4,278	4,278
4180 Office Rent/Storage	284,635	219,832	2,086,524	16,000	396,308
4190 Administrative Sundry	188,045	-	-	95,117	2,696,109
4300 EDA Interfund Operating	152,654	-	-	-	188,045
4300 Utilities	51,033	486,771	-	-	639,425
4420 Operations and Maintenance - Materials	151,570	160,218	22,713	-	233,964
4430 Operations and Maintenance - Services	20,154	211,392	111,614	-	474,576
4431 Trash	82,075	158,074	-	-	178,228
4510 Insurance	540,050	283,644	6,456	-	372,175
4590 Other General Expense	2,327,849	4,141	68,989,370	-	544,191
4715 Housing Assistance Payments/Project Costs	145,000	-	-	11,619,870	82,937,089
1173 Debt Service Principal Payments	65,599	-	-	-	145,000
4900 Debt Service Interest Payments	-	-	-	-	65,599
7540 Asset Purchase	-	-	-	-	-
TOTAL EXPENSE	6,822,011	3,815,396	76,059,188	12,797,265	99,493,860
Reserve Drawdown	350,429	-	537,465	-	887,894
NET GAIN (LOSS)	(0)	0	0	0	(0)



Part II- Budgets by Program

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. The COCC is the internal management agent of the agency, which is not a separate legal entity but operates as an independent management company. The COCC provides management services and receives fee income in return from the Public Housing Program, Section 8 Program, and the Bond (Palm Springs) Projects.

Under Federal and State laws the Housing Authority has the ability to issue Tax-Exempt Revenue Bonds for the acquisition or construction of multi-family housing developments. Under this program the HACR has provided bond-financing assistance to private sector developers. In return, the HACR receives administrative fees for issuance of the bonds and for annual reviews to assure compliance.

Budget	Revenue Sources	
	Interest Revenue	3,664
	Miscellaneous Revenue	1,830,773
	Admin Bond Fees	74,138
	Reserve Drawdown	350,429
	Expenses	
	Staffing Expenses	1,549,190
	Operating Expenses	709,814

AUTHORITY PROGRAMS

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 allocated to the other programs (i.e. Public Housing, Section 8, COCC, and HASA) based on cost allocation percentages that were derived through unit allocation and staff time allocation. Reimbursement of costs associated with the Administration building is paid through a rent offset.

Budget	Revenue Sources	
	Interest Revenue	1,649
	Miscellaneous Revenue	299,510
	Expenses	
	Staffing Expenses	66,677
	Operating Expenses	234,482

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	1,029,503
	Expenses	
	Staffing Expenses	40,523
	Operating Expenses	432,980
	Housing Assistance Payments	556,000

AUTHORITY PROGRAMS

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 the Shelter Plus Care Program, which is currently serving one hundred nineteen (119) families throughout Riverside County.

Budget	Revenue Sources	
	Grant Revenue	1,257,738
	Expenses	
	Staffing Expenses	64,173
	Housing Assistance Payments	1,193,565

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 elderly and disabled, and enable them to age-in-place. HUD awarded HACR a \$240,000 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 program was first implemented in August 2012 and is expected to continue through July 2015.

Budget	Revenue Sources	
	Grant Revenue	85,850
	Expenses	
	General Expense	83,850
	Training	2,000

AUTHORITY PROGRAMS

Eddie Dee Smith Senior Center

The HACR manages the Eddie Dee Smith Senior Center (Center) utilizing Community Development Block Grant (CDBG) funds to strengthen and enhance the social, physical, emotional, and health services provided to senior citizens at the Center. In addition, the Center provides nutrition, arts and humanities, and various legal and financial assistance programs to seniors.

Budget	Revenue Sources	
	Grant Revenue	173,415
	Miscellaneous Income	500
	Expenses	
	Staffing Expenses	102,181
	Operating Expenses	71,734

HA Development

With a grant from the EDA's Housing Successor Agency, the HA Development built one (1) single family home on Molino Way in Rubidoux, which is expected to be sold in the beginning of FY 2014; plans for construction on two (2) houses in the community of Glen Avon are underway. The proceeds from the sale of these homes will be used to fund additional development activities. This division will be contributing to the wind-down activities of the Housing Successor Agency, which include the strategic decision processes for inventorying housing assets, analyzing and valuing such assets, creating a disposition plan, and designing an asset management program for remaining assets to be held.

Budget	Revenue Sources	
	Grant Revenue	585,000
	Interest Revenue	919
	Expenses	
	Asset Development	556,078
	Administrative Sundry	29,841

AUTHORITY PROGRAMS

Palm Springs Housing Developments

The HACR owns and operates 17 affordable units in the City of Palm Springs. The revenue source is generated from dwelling rent and associated tenant charges.

Budget	Revenue Sources	
	Rental Income	111,243
	Miscellaneous Income	4,121
	Expenses	
	Staffing Expenses	70,382
	Operating Expenses	44,982

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	7,401
	Debt Service Payments	210,599

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. As of April 2013, approximately 45% of the units were leased. The HACR is taking all measures to increase the occupancy level. In order to attract new renters, the HACR reduced the required base rent and may apply for rent subsidy for existing tenants.

Budget	Revenue Sources	
	Rental Income	143,604
	Expenses	
	Staffing Expenses	57,141
	Operating Expenses	86,463

AUTHORITY PROGRAMS

Emergency Solutions Grant (ESG)

The ESG grant is operated in partnership with the Riverside County Economic Development Agency and the City of Riverside. It provides case management and financial assistance to low income families and individuals who are homeless or near homeless. Financial assistance issued on behalf of program participants includes assistance with rental arrears, security deposits, utility deposits, and short/medium term rental subsidies. The goal of the program is to quickly stabilize families experiencing an acute housing crisis and prevent prolonged stays in the County's and City's emergency shelters.

Budget	Revenue Sources	
	Grant Revenue	516,104
	Expenses	
	Staffing Expenses	73,670
	Housing Assistance Payments	442,434

AUTHORITY PROGRAMS

Riverside Community Housing Corporation (RCHC)

The Riverside Community Housing Corporation (RCHC) received \$135,850 from the California Endowment to provide transitional rental subsidies to residents of the eastern Coachella Valley who are living in substandard housing conditions. The original funding request was submitted to assist residents impacted by the Mecca Flood incident which occurred in September, 2012. However, due to ongoing needs and the lack of housing resources in immediate area, the Endowment has granted RCHC permission to assist any resident who faces an immediate housing crisis.

The transitional rental subsidies will be provided under the umbrella of RCHC's Emergency Housing Response (EHR) program which combines relocation assistance, short term rental subsidies, case management, and linkages to other community resources. The goal of the EHR program is two-fold. First and foremost is to rapidly re-house families residing in unsafe conditions to affordable housing that meets federally established Housing Quality Standards. Second to re-housing, are the provision of other stabilizing resources such as case management and the coordination of other community services to fully address barriers that have led families to reside in unstable and inadequate housing. This provides a unique opportunity for the agency to use affordable housing as a delivery platform for wrap around services to ensure that families not only have access to adequate housing but that these families also have access to services that promote health, education, and economic opportunities.

Affordable housing is one of the most critical needs in the Eastern Coachella Valley. Residents living in this area of the County live in some of the most squalid housing conditions in the nation. There are roughly 125 illegal and substandard mobile home parks which have regularly occurring issues with electricity, potable water, and adequate sewage. The Housing Authority and its non-profit arm, RCHC, continue to look for ways to address substandard housing and to increase the supply of affordable, safe housing in this portion of the County.

Budget	Revenue Sources	
	Grant Revenue	135,850
	Expenses	
	Housing Assistance Payments	135,850

PUBLIC HOUSING PROGRAMS

HUD Affordable Public Housing Developments

HUD Public Housing provides decent, safe, and clean housing to low and moderate-income families, seniors, and persons with disabilities. These multi-family developments were constructed or purchased by the HACR with funding subsidies from HUD.

HUD Public Housing consists of 469 units owned and managed by the HACR. Attractive garden apartments and homes are scattered over sites throughout the Riverside County area. Prospective residents are carefully screened for eligibility and suitability. Like the Section 8 Program, tenants pay approximately 30 percent of their income for rent and utilities and HUD subsidies are given to the HACR in order to provide financial support for utility, administration, maintenance, and repair costs within the public housing facilities. The formula distribution of funds takes into account the size, location, age of public housing stock, occupancy and other factors intended to reflect the real costs of operating a well-managed public housing development.

HUD required all Public Housing Authorities to convert to an Asset Management model, which emphasizes a property-specific focus. To comply with this mandate, the HACR made organizational changes that adhere to property-based budgeting, accounting, and management.

Budget	Revenue Sources	
	Rental Income	1,382,649
	Grant Revenue	1,359,390
	Interest Revenue	2,431
	Miscellaneous Income	102,369
	Expenses	
	Staffing Expenses	1,309,032
	Operating Expenses	1,537,807

PUBLIC HOUSING PROGRAMS

Capital Fund Program

HUD provides a formula grant to the HACR for the major repairs and modernization of the Public Housing units located in the communities of Banning, Desert Hot Springs, Indio, Lake Elsinore, Mecca, Moreno Valley, Perris, Riverside, San Jacinto and Thermal.

The anticipated Public Housing Capital Fund grant for Fiscal Year 2013-2014 is \$515,544. This amount and the balance of \$453,013 from previous program years total \$968,557 which is projected to be expended during Fiscal Year 2013-2014.

Budget	Revenue Sources	
	Grant Revenue	968,557
	Expenses	
	Staffing Expenses	166,708
	Asset Improvement	801,849

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 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 counseling for Section 8 Program participants. For Calendar Year 2013, HUD awarded the HACR funds to assist 8,828 families per month, which includes 305 vouchers set aside for the Veterans Affairs Supportive Housing (VASH) Program.

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 lesser 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.

SECTION 8 PROGRAMS

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.

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 FY2013-2014 will pay for 7 resident coordinator positions. As of May 2013, there were six hundred twenty one (621) FSS participants throughout the County of Riverside.

Budget	Revenue Sources	
	Grant Revenue	75,461,307
	Miscellaneous	60,416
	Reserve Drawdown	537,465
	Expenses	
	Staffing Expenses	4,504,914
	Operating Expenses	2,564,904
	Housing Assistance Payments	68,989,370

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 with the County of Riverside to manage the disbursements and cash receipts for the HASA. This fund is used to pay for project costs outlined in the Recognized Obligation Payment Schedule (ROPs) and approved by the California Department of Finance.

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.

Budget	Revenue Sources	
	Rental Income	102,400
	Loan Repayments	34,795
	Miscellaneous	5,200
	LMIHF	12,650,470
	Interest Revenue	4,400
	Expenses	
	Staffing Expenses	735,000
	Operating Expenses	442,395
	Project Cost	11,619,870

Part III- Budget Schedules & Statistics

Budget Comparison

	Budget 09-10	Budget 10-11	Budget 11-12	Budget 12-13	Budget 13-14	% Change [Budget 12-13 to Budget 13-14]
Revenue	\$ 101,439,870	\$ 96,870,041	\$ 86,225,618	\$ 91,665,698	\$ 98,605,966	7%
Expenses						
Salaries & Benefits	\$ 9,111,288	\$ 9,722,425	\$ 9,376,612	\$ 9,535,499	\$ 8,851,069	-8%
Services & Supplies	\$ 24,530,823	\$ 15,385,812	\$ 8,195,661	\$ 7,788,040	\$ 7,495,102	-4%
Other Charges	\$ 67,797,759	\$ 72,558,388	\$ 71,303,730	\$ 74,643,155	\$ 83,147,688	10%
Fixed Assets/Purchases	\$ -	\$ -	\$ -	\$ 1,082,076	\$ -	0%
Total Expenses	\$ 101,439,870	\$ 97,666,625	\$ 88,876,004	\$ 93,048,770	\$ 99,493,860	6%
Net Assets Gain / (Loss)	\$ -	\$ (796,582)	\$ (2,650,386)	\$ (1,383,072)	\$ (887,894)	
Reserve Drawdown	\$ -	\$ 796,582	\$ 2,650,386	\$ 1,383,072	\$ 887,894	
Reserve Build-up	\$ -	\$ -	\$ -	\$ -	\$ -	
Reserve Drawdown/Build-up	\$ -	\$ -	\$ -	\$ -	\$ (0)	

Housing Authority of the County of Riverside
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Organization Staffing Statistics

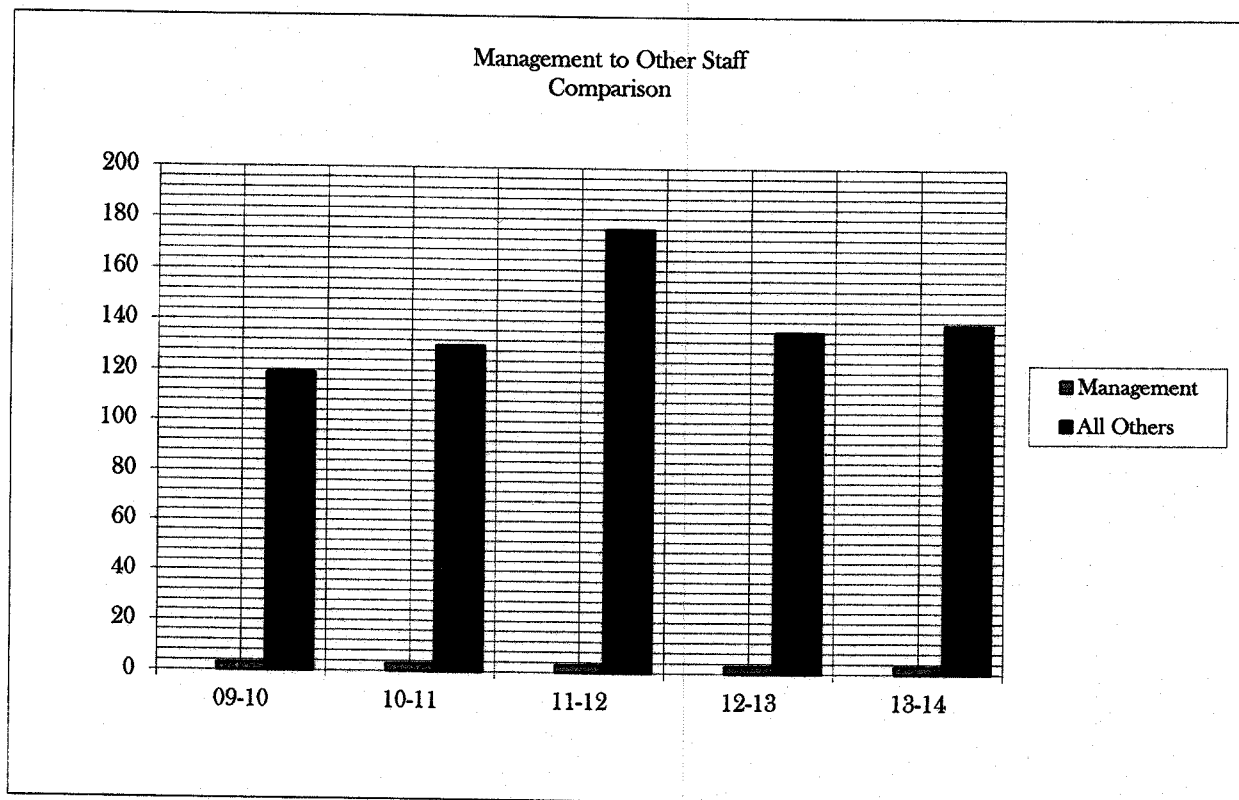
Fiscal Year	09-10	10-11	11-12	12-13	Budget 13-14
Management	3	3	3	3	3
All Others	119	130	176	136	139
Total Budgeted Positions	122	133	179	139	142

Year to Year % Change

Management	0.0%	0.0%	0.0%	0.0%	0.0%
All Others	9.2%	9.2%	35.4%	-22.7%	2.2%
Total Budgeted Positions	9.2%	9.2%	35.4%	-22.7%	2.2%

Percent of Total

Management	2.26%	2.26%	1.68%	2.16%	2.1%
All Others	97.74%	97.74%	98.32%	97.84%	97.9%
Total Budgeted Positions	100.00%	100.00%	100.00%	100.00%	100.00%



Staffing Schedule

Position	Positions Budgeted FY 13-14
Regular Employees:	
Accounting Assistant II	1
Accounting Technician I	4
Accounting Technician II	2
Assistant Director of EDA	1
Building Maintenance Worker	1
Building Maintenance Supervisor	1
Deputy Director of EDA	2
Development Specialist II	4
Development Specialist III	2
Fiscal Manager	1
Housing Specialist I	28
Housing Specialist II	13
Housing Specialist III	10
Maintenance Worker I	2
Maintenance Worker II	6
Office Assistant II	8
Office Assistant III	2
Principal Development Specialist	5
Program Assistant I	10
Program Assistant II	2
PH Property Manager	5
Senior Accountant	3
Senior Development Specialist	6
Senior Maintenance Worker	1
Supervising Accountant	2
Support Services Technician	1
IT Systems Administrator III	1
IT Systems Operator II	2
Total Regular Employees	126
Contract Employees:	
Bldg Maint worker	1
Housing Specialist I	3
Program Specialist I	1
Porter	6
Resident Services Assistant	1
Resident Manager	1
Senior Center	3
Total Contract Employees	16
Total Budgeted Positions	142



Public Housing Capital Fund Improvements

HUD Grant #: 50111

All projects completed by June 30, 2013

Remaining funds to carry over to next fiscal year	2,857
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Total Expenses for Grant #50111	2,857
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HUD Grant #: 50112

Moreno Valley (Dracaea)	Air Conditioning Replacement dual-pack	196,000
Moreno Valley (Gloria)	Air Conditioning Replacement dual-pack	42,000
Lake Elsinore (Broadway)	Walkway ADA Compliance	68,000
Lake Elsinore (Fairview)	Walkway ADA Compliance	39,000
Total Expenses for Grant#50112		345,000

HUD Grant #: 50113

Midway	Kitchen Remodel	280,000
Mecca	Attic Insulation	40,000
Thermal	Attic Insulation	52,000
Cathedral City	Attic Insulation	10,157
Total Expenses for Grant#50113		382,157

Total Expenses	730,014
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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	3,664
3690 Miscellaneous Revenue	1,830,773
3690 Administrative Bond Fees	74,138
3410 HUD Section 8 Earned HAP Subsidy	-
3410 HUD Section 8 Earned Administrative Fees	-
3410 HUD Section 8 Earned Other Subsidy	-
TOTAL REVENUE	<u>1,908,575</u>

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	1,294,388
4110 Temporary/Contract Employees	-
4110 EDA Interfund Salaries	254,802
4130 Legal	-
4140 Training	\$6,400
4150 Travel	\$2,950
4171 Auditing	1,474
4180 Office Rent/Storage	95,675
4190 Administrative Sundry	212,861
4190 EDA Interfund Operating	188,045
4230 Tenant Services	-
4300 Utilities	-
4420 Operations and Maintenance - Materials	9,567
4430 Operations and Maintenance - Services	16,935
4431 Trash	-
4480 Protection Services	-
4510 Insurance	2,896
4590 Other General Expense	108,000
4610 Extraordinary Maintenance	-
4715 Housing Assistance Payments	-
1173 Debt Service Principal Payments	-
4900 Debt Service Interest Payments	-
9111 Transfer Out to Desert Rose Apartments	65,011
TOTAL EXPENSE	<u>2,259,004</u>

Reserve Drawdown to Other Program	350,429
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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	1,649
3690 Miscellaneous/Tenant Charges	299,510
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	301,159

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	66,677
4110 Temporary/Contract Employees	-
4110 EDA Interfund Salaries	-
4130 Legal	-
4140 Training	-
4150 Travel	-
4171 Auditing	-
4180 Office Rent/Storage ¹	-
4190 Administrative Sundry	34,484
4190 EDA Interfund Operating	-
4230 Tenant Services	-
4300 Utilities	65,518
4420 Operations and Maintenance - Materials	21,418
4430 Operations and Maintenance - Services	85,762
4431 Trash	1,574
4480 Protection Services	-
4510 Insurance	25,725
4590 Other General Expense	-
4610 Extraordinary Maintenance	-
4715 Housing Assistance Payments	-
1173 Debt Service Principal Payments	-
4900 Debt Service Interest Payments	-
7540 Asset Purchase	-
TOTAL EXPENSE	301,159

NET GAIN (LOSS)

-



HOUSING OPPORTUNITIES FOR PERSONS WITH AIDS (HOPWA)

REVENUE

3110 Rental Income	-
3401 Subsidy Revenue	1,029,503
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	<u>1,029,503</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	40,523
4110 Temporary/Contract Employees	-
4110 EDA Interfund Salaries	-
4130 Legal	2,500
4140 Training	-
4150 Travel	2,000
4171 Auditing	-
4180 Office Rent/Storage	-
4190 Administrative Sundry	9,030
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	419,450
4610 Extraordinary Maintenance	-
4715 Housing Assistance Payments	556,000
1173 Debt Service Principal Payments	-
4900 Debt Service Interest Payments	-
7540 Asset Purchase	-
TOTAL EXPENSE	<u>1,029,503</u>

NET GAIN (LOSS)

-



SHELTER PLUS CARE (SPC)

	All (123)	All (124)	Street (125)	EHOP (129)	ECON (131)	Total
REVENUE						
3110 Rental Income						
3401 Subsidy Revenue	318,252	226,980	148,824	42,660	521,022	1,257,738
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	318,252	226,980	148,824	42,660	521,022	1,257,738
EXPENSE						
4110 Payroll, Benefits & Taxes	15,065	15,065	12,641	10,217	11,186	64,173
4110 Temporary/Contract Employees	-	-	-	-	-	-
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	303,187	211,915	136,183	32,443	509,836	1,193,565
1173 Debt Service Principal Payments	-	-	-	-	-	-
4900 Debt Service Interest Payments	-	-	-	-	-	-
7540 Asset Purchase	-	-	-	-	-	-
TOTAL EXPENSE	318,252	226,980	148,824	42,660	521,022	1,257,738
NET GAIN (LOSS)	-	-	-	-	-	-

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RESIDENT OPPORTUNITY AND SELF-SUFFICIENCY (ROSS)

REVENUE

3110 Rental Income	-
3401 Subsidy Revenue	85,850
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	<u>85,850</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	83,850
4110 Temporary/Contract Employees	-
4110 EDA Interfund Salaries	-
4130 Legal	-
4140 Training	2,000
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	-
1173 Debt Service Principal Payments	-
4900 Debt Service Interest Payments	-
7540 Asset Purchase	-
TOTAL EXPENSE	<u>85,850</u>

NET GAIN (LOSS)

(0)

Note:

Funding Source: U.S. Department of Housing and Urban Development
Award: Gloria St. Dracaea: \$240,000 for 3 years (FY 2012, 2013 & 2014)



EDDIE DEE SMITH SENIOR CENTER

REVENUE

3110 Rental Income	-
3401 Subsidy Revenue	129,516
3404 Grants	43,899
3450 Sec 8 Fraud Recovery Revenue	-
3610 Interest Revenue	-
3690 Miscellaneous/Tenant Charges	500
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	173,915

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	2,903
4110 Temporary/Contract Employees	99,278
4110 EDA Interfund Salaries	-
4130 Legal	363
4140 Training	-
4150 Travel	1,400
4171 Auditing	-
4180 Office Rent/Storage	-
4190 Administrative Sundry	11,565
4190 EDA Interfund Operating	-
4230 Tenant Services	-
4300 Utilities	26,216
4420 Operations and Maintenance - Materials	3,026
4430 Operations and Maintenance - Services	20,486
4431 Trash	3,432
4480 Protection Services	-
4510 Insurance	48
4590 Other General Expense	5,199
4610 Extraordinary Maintenance	-
4715 Housing Assistance Payments	-
1173 Debt Service Principal Payments	-
4900 Debt Service Interest Payments	-
7540 Asset Purchase	-
TOTAL EXPENSE	173,915

NET GAIN (LOSS)

(0)

Housing Authority of the County of Riverside
Fiscal Year 13-14 Annual Budget



HA DEVELOPMENT

REVENUE

3110 Rental Income	-
3401 Subsidy Revenue	585,000
3404 Grants/Bonds Revenue	-
3450 Sec 8 Fraud Recovery Revenue	-
3610 Interest Revenue	919
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	<u>585,919</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	556,078
1495 Development- Relocation Costs	-
4110 Payroll, Benefits & Taxes	27,628
4110 Temporary/Contract Employees	-
4110 EDA Interfund Salaries	-
4130 Legal	-
4140 Training	1,500
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	713
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	<u>585,919</u>

NET GAIN (LOSS)

0



PALM SPRINGS PROJECTS

REVENUE	Calle de Carlos	Racquet Club	Total
3110 Rental Income	66,900	44,343	111,243
3401 Subsidy Revenue	-	-	-
3404 Grants/Bonds Revenue	-	-	-
3450 Sec 8 Fraud Recovery Revenue	-	-	-
3610 Interest Revenue	-	-	-
3690 Miscellaneous/Tenant Charges	1,817	2,304	4,121
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	68,717	46,647	115,365

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	48,484	21,898	70,382
4110 Temporary/Contract Employees	-	-	-
4110 EDA Interfund Operating	-	-	-
4130 Legal	690	690	1,380
4140 Training	-	-	-
4150 Travel	-	-	-
4171 Auditing	188	212	400
4180 Office Rent/Storage	-	-	-
4190 Administrative Sundry	2,374	2,793	5,167
4190 EDA Interfund Operating	-	-	-
4230 Tenant Services	-	-	-
4300 Utilities	4,695	6,547	11,242
4420 Operations and Maintenance - Materials	1,334	3,421	4,754
4430 Operations and Maintenance - Services	4,512	6,077	10,589
4431 Trash	2,235	1,678	3,914
4480 Protection Services	-	-	-
4510 Insurance	4,205	3,331	7,536
4590 Other General Expense	-	-	-
4715 Housing Assistance Payments	-	-	-
1173 Debt Service Principal Payments	-	-	-
4900 Debt Service Interest Payments	-	-	-
7540 Asset Purchase	-	-	-
TOTAL EXPENSE	68,717	46,647	115,365

NET GAIN (LOSS)

(0)	0	-
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Housing Authority of the County of Riverside
Fiscal Year 13-14 Annual Budget



CORONA PROJECTS (Bond Series 1998A)

REVENUE

3110 Rental Income	-
3401 Subsidy Revenue	-
3404 Grants/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

4110 Payroll, Benefits & Taxes	-
4110 Temporary/Contract Employees	-
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	7,401
4610 Extraordinary Maintenance	-
4715 Housing Assistance Payments	-
1173 Debt Service Principal Payments	145,000
4900 Debt Service Interest Payments	65,599
7540 Asset Purchase	-
TOTAL EXPENSE	218,000

NET GAIN (LOSS)

-

Housing Authority of the County of Riverside
Fiscal Year 13-14 Annual Budget



DESERT ROSE APARTMENTS

REVENUE

3110 Rental Income	143,604
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	<u>143,604</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	-
4110 Temporary/Contract Employees	57,141
4110 EDA Interfund Salaries	-
4130 Legal	2,000
4140 Training	-
4150 Travel	-
4171 Auditing	1,812
4180 Office Rent/Storage	-
4190 Administrative Sundry	11,529
4230 Tenant Services	-
4300 Utilities	49,677
4420 Operations and Maintenance - Materials	12,267
4430 Operations and Maintenance - Services	17,797
4431 Trash	11,235
4480 Protection Services	-
4510 Insurance	45,157
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	(65,011)
TOTAL EXPENSE	<u>143,604</u>

NET GAIN (LOSS)

0



EMERGENCY SOLUTIONS GRANT (ESG)

	COUNTY	CITY	TOTAL
REVENUE			
3110 Rental Income	-	-	-
3401 Subsidy Revenue	-	-	-
3404 Grants/Bonds Revenue	443,580	72,524	516,104
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	443,580	72,524	516,104
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	27,733	45,937	73,670
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	415,847	26,587	442,434
1173 Debt Service Principal Payments	-	-	-
4900 Debt Service Interest Payments	-	-	-
7540 Asset Purchase	-	-	-
TOTAL EXPENSE	443,580	72,524	516,104
NET GAIN (LOSS)	-	-	-

Housing Authority of the County of Riverside
Fiscal Year 13-14 Annual Budget



RIVERSIDE COMMUNITY HOUSING CORPORATION

REVENUE

3110 Rental Income	-
3401 Subsidy Revenue	-
3404 Grants/Bonds Revenue	-
3450 Sec 8 Fraud Recovery Revenue	135,850
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	135,850

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 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	-
1173 Debt Service Principal Payments	135,850
4900 Debt Service Interest Payments	-
7540 Asset Purchase	-
TOTAL EXPENSE	135,850

NET GAIN (LOSS)

Housing Authority of the County of Riverside
Fiscal Year 13-14 Annual Budget



PUBLIC HOUSING - CONVENTIONAL PROJECTS

REVENUE

3110 Rental Income	1,382,649
3401 Subsidy Revenue	1,359,390
3404 Grants/Bonds Revenue	-
3450 Sec 8 Fraud Recovery Revenue	-
3610 Interest Revenue	2,432
3690 Miscellaneous Revenue	102,369
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>2,846,839</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	1,292,653
4110 Temporary/Contract Employees	16,380
4110 EDA Interfund Salaries	-
4130 Legal	3,463
4140 Training	-
4150 Travel	-
4171 Auditing	475
4180 Office Rent/Storage	9,796
4190 Administrative Sundry	219,832
4190 EDA Interfund Operating	-
4230 Tenant Services	-
4300 Utilities	486,771
4420 Operations and Maintenance - Materials	160,218
4430 Operations and Maintenance - Services	211,392
4431 Trash	158,074
4480 Protection Services	-
4510 Insurance	283,644
4590 Other General Expense	4,141
4610 Extraordinary Maintenance	-
4715 Housing Assistance Payments	-
1173 Debt Service Principal Payments	-
4900 Debt Service Interest Payments	-
7540 Asset Purchase	-
TOTAL EXPENSE	<u>2,846,839</u>

Reserve Drawdown

NET GAIN (LOSS)

0

Housing Authority of the County of Riverside
Fiscal Year 13-14 Annual Budget



Housing Authority of the County of Riverside
Asset Management Project (ALL AMPs)
Income Statement
July 1, 2013 - June 30, 2014

Totals	Totals AMP#210	Totals AMP#220	Totals AMP#230
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REVENUE				
Dwelling Rental Income	\$ 1,382,648.52	\$ 504,768.00	\$ 327,879.43	\$ 550,001.09
PFS Subsidy	\$ 1,359,390.26	\$ 440,446.60	\$ 393,614.76	\$ 525,328.90
Interest Revenue	\$ 2,432.08	\$ 895.16	\$ 635.00	\$ 901.92
Other Revenue	\$ 102,368.58	\$ 33,378.86	\$ 18,646.29	\$ 50,343.43
Total Revenue	\$ 2,846,839.44	\$ 979,488.62	\$ 740,775.47	\$ 1,126,575.34

EXPENSES				
Administrative Salaries & Benefits	\$ 520,650.00	\$ 153,613.00	\$ 151,585.00	\$ 215,452.00
Worker's Comp Insurance	\$ 1,839.34	\$ 459.84	\$ 1,149.60	\$ 229.92
Legal	\$ 3,462.86	\$ 514.29	\$ 1,362.86	\$ 1,585.71
Training	\$ -	\$ -	\$ -	\$ -
Travel	\$ -	\$ -	\$ -	\$ -
Auditing	\$ 475.00	\$ 178.00	\$ 126.00	\$ 171.00
Office Rent	\$ 9,796.00	\$ 3,674.48	\$ 2,591.04	\$ 3,530.48
Management Fee	\$ 111,120.84	\$ 42,240.00	\$ 29,520.24	\$ 39,360.60
Bookkeeping Fee	\$ 25,002.21	\$ 9,504.00	\$ 6,642.12	\$ 8,856.12
Communications	\$ 27,853.70	\$ 8,778.86	\$ 8,326.29	\$ 10,748.57
IT Support	\$ 10,369.12	\$ 3,891.19	\$ 2,741.51	\$ 3,736.42
Insurance	\$ 283,644.00	\$ 102,520.00	\$ 72,146.00	\$ 108,978.00
Asset Purchase (Software)	\$ -	\$ -	\$ -	\$ -
Miscellaneous	\$ 45,486.42	\$ 14,026.14	\$ 12,859.43	\$ 18,601.57
Total Administrative	\$ 1,039,699.50	\$ 339,399.80	\$ 289,050.09	\$ 411,250.40

Water	\$ 275,502.86	\$ 93,320.57	\$ 64,330.29	\$ 117,852.00
Electric	\$ 67,571.57	\$ 25,681.71	\$ 16,004.14	\$ 25,885.71
Gas	\$ 9,992.57	\$ 3,245.14	\$ 2,650.29	\$ 4,097.14
Sewer	\$ 133,704.00	\$ 28,032.00	\$ 41,139.43	\$ 64,532.57
Total Utilities	\$ 486,771.00	\$ 150,279.43	\$ 124,124.14	\$ 212,367.43

Maintenance Salaries & Benefits	\$ 788,381.97	\$ 272,965.19	\$ 239,756.25	\$ 275,660.53
Operation & Maintenance Materials	\$ 160,217.84	\$ 48,814.57	\$ 39,130.00	\$ 72,273.27
Operation & Maintenance Services	\$ 211,392.07	\$ 56,575.31	\$ 61,256.32	\$ 93,560.41
Trash	\$ 158,074.29	\$ 42,786.86	\$ 49,155.43	\$ 66,132.00
Total Maintenance	\$ 1,318,066.16	\$ 421,141.93	\$ 389,298.00	\$ 507,626.20
Compensated Absences	\$ -	\$ -	\$ -	\$ -
Other General Expenses	\$ 2,304.12	\$ -	\$ -	\$ 2,304.12
Total Other General Expenses	\$ 2,304.12	\$ -	\$ -	\$ 2,304.12
Total Expenses	\$ 2,846,839.44	\$ 910,821.15	\$ 802,472.23	\$ 1,133,548.15
Asset Management	\$ -	\$ -	\$ -	\$ -
Total Expenses	\$ 2,846,839.44	\$ 910,821.15	\$ 802,472.23	\$ 1,133,548.17

Reserve Drawdown	\$ 95,157.39	\$ 31,221.80	\$ 59,329.76	\$ 4,605.83
Reserve Build-Up	\$ (102,255.27)	\$ (102,255.27)	\$ -	\$ -

Cash Flow from Operations	\$ 0.00	\$ 0.00	\$ (0.00)	\$ 0.00
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PUBLIC HOUSING - CAPITAL FUND

	Grant #:	50111	50112	50113	Total
REVENUE					
3110 Rental Income		-	-	-	-
3401 Subsidy Revenue		-	-	-	-
3404 Grants/Bonds Revenue		2,857	450,156	515,544	968,557
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		2,857	450,156	515,544	968,557
EXPENSE					
1260 Inventory Materials		-	-	-	-
1406 Development- Operations		-	22,712	22,712	45,423
1408 Development- Mmgt. Improv. (Salaries)		-	45,594	45,594	91,188
1408 Development- Mmgt. Improv. (Training/Devlp.)		-	4,406	4,406	8,812
1408 Development- Mmgt. Improv. (Resident Services)		-	-	-	-
1410 Development- Administration		-	6,323	5,000	11,323
1410 Development- Administration (Salaries)		1,723	22,121	51,675	75,519
1411 Development- Audit		1,000	-	-	1,000
1430 Architecture Fees		134	4,000	4,000	8,134
1450/1460 Asset Development/Improvement		-	345,000	382,157	727,157
TOTAL EXPENSE		2,857	450,156	515,544	968,557
NET GAIN (LOSS)					
		-	-	-	-

Housing Authority of the County of Riverside
Fiscal Year 13-14 Annual Budget



SECTION 8

Voucher, Mod Rehab, Mainstream, VASH, and FSS

	ALL OTHER	FSS	TOTAL
REVENUE			
3401 Subsidy Revenue	31,741	-	31,741
3450 Sec 8 Fraud Recovery Revenue	45,684	-	45,684
3610 Interest Revenue	14,732	-	14,732
3410 HUD Section 8 Earned HAP Subsidy	68,989,370	-	68,989,370
3410 HUD Section 8 Earned Administrative Fees	5,957,196	-	5,957,196
3410 HUD Section 8 Earned Other Subsidy	-	483,000	483,000
TOTAL REVENUE	75,038,723	483,000	75,521,723
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	3,975,569	429,796	4,405,365
4110 Temporary/Contract Employees	46,345	53,204	99,549
4110 EDA Interfund Salaries	-	-	-
4130 Legal	6,209	-	6,209
4140 Training	\$5,000	-	5,000
4150 Travel	\$10,850	-	10,850
4171 Auditing	30,700	-	30,700
4180 Office Rent/Storage	274,838	-	274,838
4190 Administrative Sundry	2,096,524	-	2,096,524
4190 EDA Interfund Operating	-	-	-
4230 Tenant Services	-	-	-
4300 Utilities	-	-	-
4420 Operations and Maintenance - Materials	22,713	-	22,713
4430 Operations and Maintenance - Services	111,614	-	111,614
4431 Trash	-	-	-
4480 Protection Services	-	-	-
4510 Insurance	6,456	-	6,456
4715 Housing Assistance Payments	68,989,370	-	68,989,370
TOTAL EXPENSE	75,576,188	483,000	76,059,188
Reserve Drawdown	537,465		537,465
NET GAIN (LOSS)	0	-	0



HOUSING AUTHORITY SUCCESSOR AGENCY (HASA)

	Admin	LMIHF/Bonds	Total
REVENUE			
3500 Rental Income	102,400		102,400
3500 Loan Repayments	34,795		34,795
3500 Miscellaneous Revenue	5,200		5,200
3500 Low Moderate Income Housing Fund		12,650,470	12,650,470
3610 Interest Revenue		4,400	4,400
TOTAL REVENUE	142,395	12,654,870	12,797,265
EXPENSE			
4110/4112 Administrative Salaries&Benefits		735,000	735,000
4130 Legal	10,000	300,000	310,000
4140 Training	5,000		5,000
4150 Travel	4,500		4,500
4171 Auditing	7,500		7,500
4172 Professional Services	4,278		4,278
4180 Office Rent	16,000		16,000
4190 Administrative Sundry	95,117		95,117
4715 Project Cost		11,619,870	11,619,870
TOTAL EXPENSE	142,395	12,654,870	12,797,265
NET GAIN (LOSS)	0	-	0

Housing Authority of the County of Riverside
Fiscal Year 13-14 Annual Budget



Part V- Cost Allocations

HOUSING AUTHORITY OF THE COUNTY OF RIVERSIDE
Fiscal Year 2013-2014 Annual Budget
APPENDIX A

COST ALLOCATION PLAN OF EDA

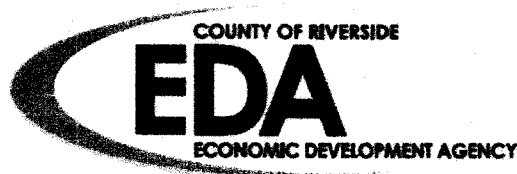
This plan distributes costs allocated to the Economic Development Agency (EDA) under the COWCAP, the administrative or other joint costs incurred within a performing department, along with other work performed within the department to specific funding sources. This plan must be signed on behalf of the 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 2012-2013**



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, Business Intelligence, Accounting and Finance, Human Resources, and Information Technology (IT). The cost distribution plan is in compliance with the Office of Management and Budget (OMB) Circular A-87 (2 CFR Part 225), Cost Principle for State, Local, and Indian Tribal Governments, establishes the principles and standards for determining both direct and indirect costs applicable to Federal awards to government units.

PURPOSE

The purpose of this distribution plan 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 A-87 (2 CFR PART 225) criteria for cost classification.

COST CLASSIFICATION

EDA Administration funding sources include Federal Grants from the Department of Labor (DOL), the Department of Human and Urban Development (HUD), and the Department of Energy. 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, cost is further identified as either direct or indirect. Those cost 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 Programs, Grants or Agreements.
- B. Indirect:** Indirect costs are not readily identifiable with a specific Programs, Grants or Agreements, 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 is 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 PLAN 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 2012-2013 Budget** – Provides planned expenditures for Fiscal Year 2013.
- **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) Circular A-87, Cost Principle for State, Local, and Indian Tribal Governments, and all other applicable governing regulations associated with the awarded Program, Grant or Agreement.
- **Attachments** – Provides supplemental documentation supporting Methods for Allocating Costs.

REVISIONS

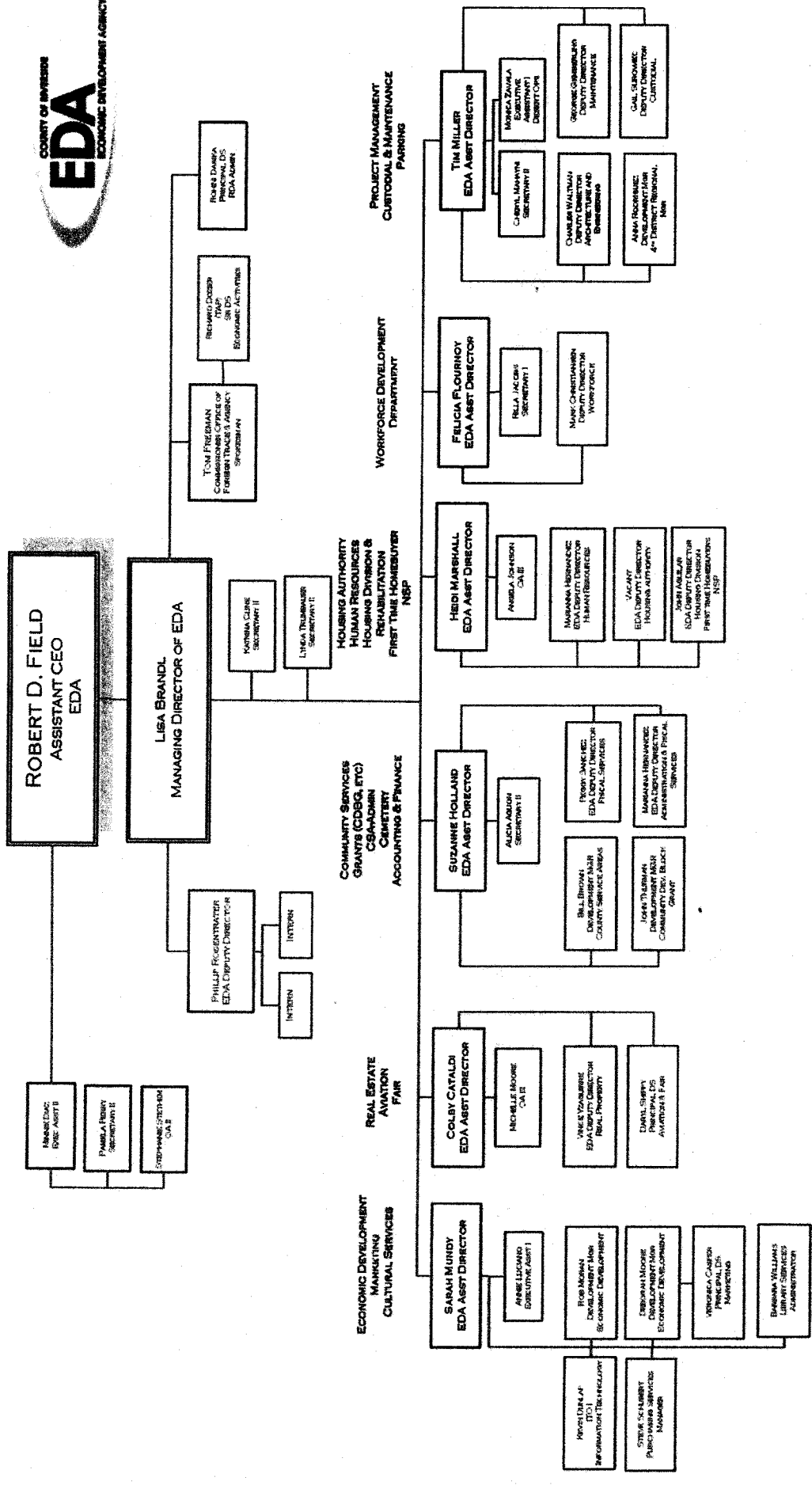
This Plan covers the period of July 1, 2012 through June 30, 2013. The Plan will be reviewed at least quarterly and any changes will be certified by an EDA authorized official and filed as an amendment to The Plan.

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- I. Organizational Chart**
- II. Official FY 2012-2013 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. Information Technology Cost Pool**
 - d. Executive Management Cost Pool**
 - e. Administration, Accounting & Finance, and Business Intelligence Cost Pool**

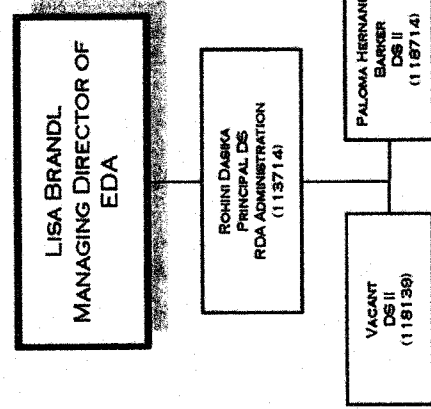
I. **ORGANIZATIONAL CHART**

ATTACHMENT 1

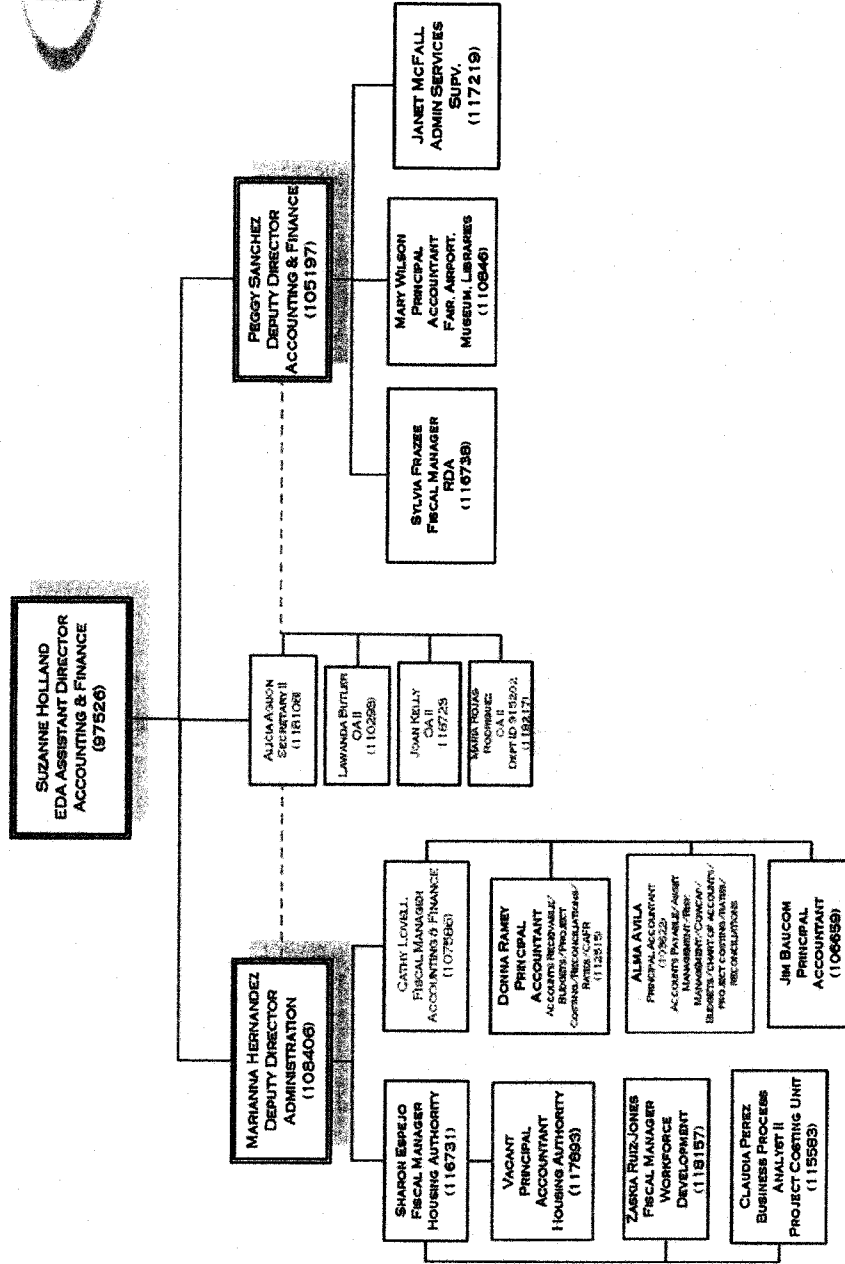


EFFECTIVE: 10/18/2012

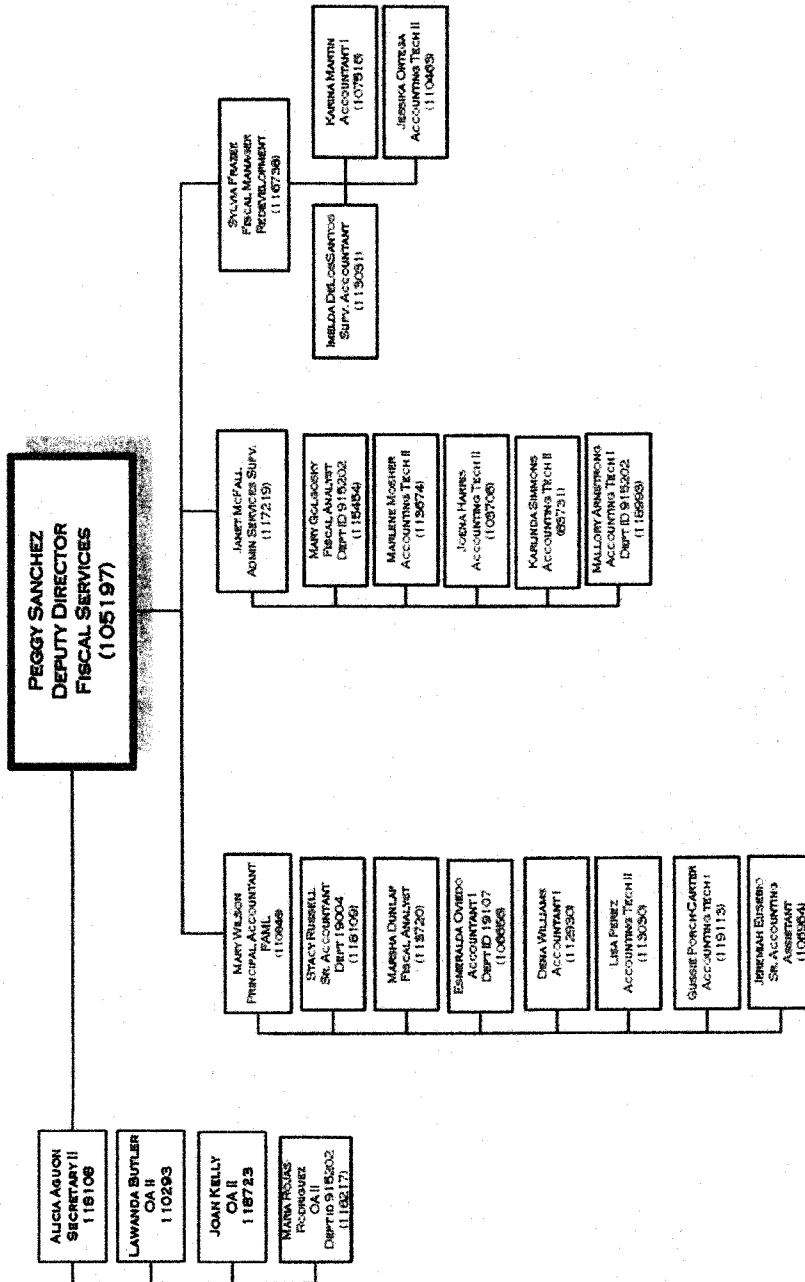
(CURRENT) ECONOMIC DEVELOPMENT AGENCY- RDA ADMINISTRATION

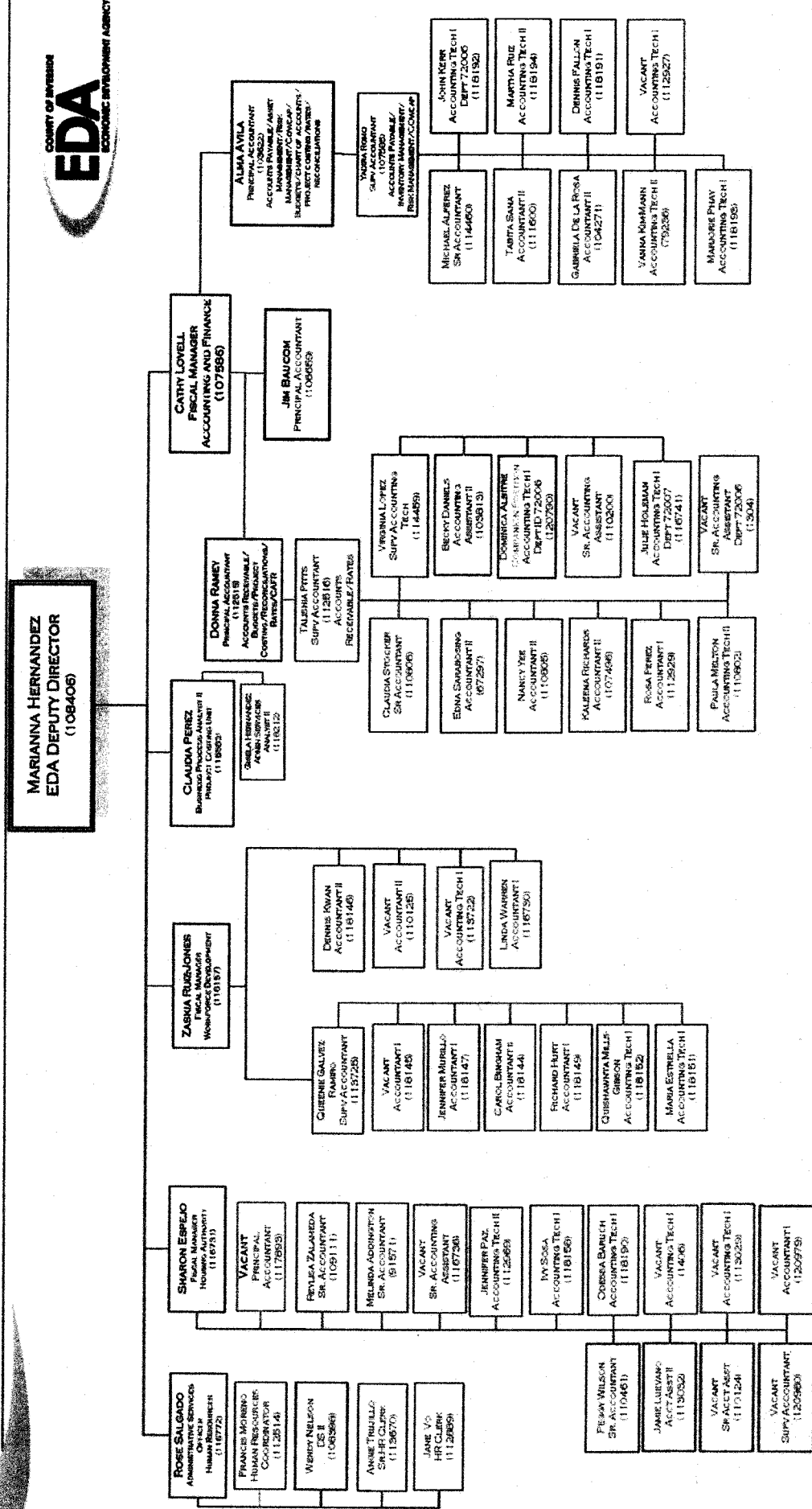


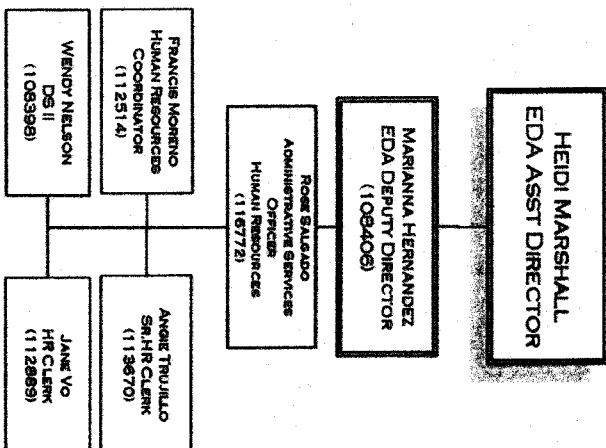
(CURRENT) ECONOMIC DEVELOPMENT AGENCY-ACCOUNTING & FINANCE



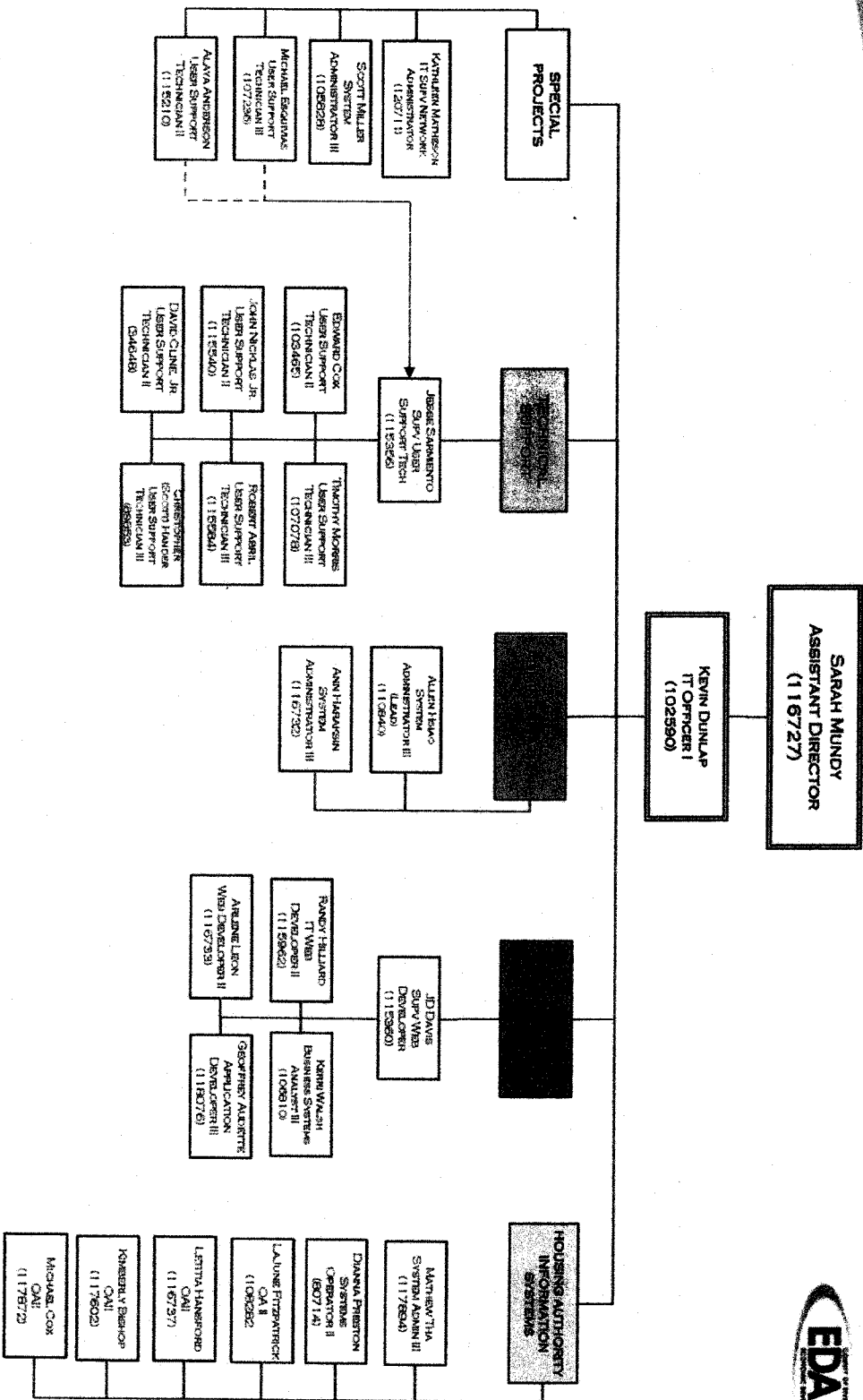
(CURRENT) ECONOMIC DEVELOPMENT AGENCY-ACCOUNTING & FINANCE



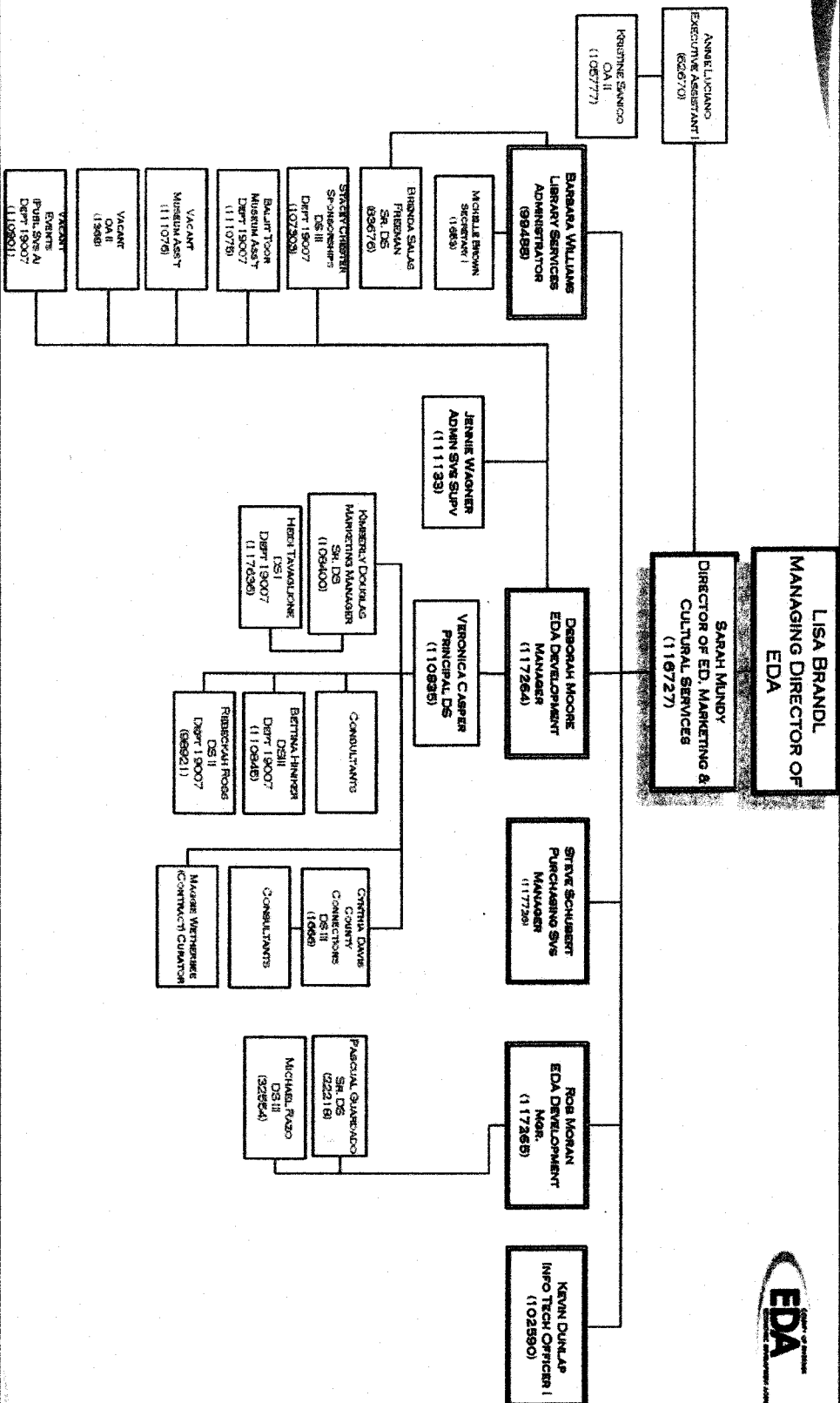




(CURRENT) ECONOMIC DEVELOPMENT AGENCY- TECHNICAL DEVELOPMENT & SUPPORT DIVISION



(CURRENT) ECONOMIC DEVELOPMENT AGENCY-ED, MARKETING, AND CULTURAL SERVICES



II. OFFICIAL FY 2012-2013 BUDGET

ATTACHMENT 2



Form 1 Personnel Requirement

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

Budget for Year Ending June 30
 Budget Period 2013
 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	1	0	1	\$31,682	\$14,603	\$46,285
13439	HUMAN RESOURCES CLERK	1	0	1	\$36,758	\$15,949	\$52,707
13815	PUBLIC SERVICE EMPLOYEE B	11	0	11	\$124,800	\$64,350	\$189,150
13865	OFFICE ASSISTANT II	7	0	7	\$0	\$0	\$0
13866	OFFICE ASSISTANT III	12	-3	9	\$196,547	\$95,820	\$292,367
13871	TEMPORARY ASST	10	0	10	\$0	\$0	\$0
13923	SECRETARY I	2	0	2	\$0	\$0	\$0
13924	SECRETARY II	6	0	6	\$171,201	\$76,317	\$247,518
13925	EXECUTIVE ASSISTANT I	1	0	1	\$52,869	\$26,335	\$79,204
13926	EXECUTIVE ASSISTANT II	1	0	1	\$50,041	\$25,332	\$75,373
15812	BUYER II	1	0	1	\$0	\$0	\$0
15826	SUPPORT SERVICES TECHNICIAN	2	-1	1	\$0	\$0	\$0
15913	SR ACCOUNTING ASST	1	0	1	\$34,843	\$15,442	\$50,285
15915	ACCOUNTING TECHNICIAN I	2	0	2	\$39,060	\$16,263	\$55,323
15916	ACCOUNTING TECHNICIAN II	5	0	5	\$272,181	\$106,272	\$378,453
74105	ADMIN SVCS ANALYST I	1	0	1	\$42,287	\$17,074	\$59,361
74106	ADMIN SVCS ANALYST II	1	0	1	\$44,447	\$18,473	\$62,920
74125	ADMIN ASSISTANT - CVEP	1	-1	0	\$0	\$0	\$0
74154	MANAGING DIRECTOR OF EDA	1	0	1	\$172,724	\$61,829	\$234,553
74183	DEVELOPMENT SPECIALIST I	8	-3	5	\$34,953	\$15,232	\$50,185

Wednesday, March 14, 2012

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

Budget for Year Ending June 30
 Budget Period 2013
 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>
74184	DEVELOPMENT SPECIALIST II	10	-2	8	\$197,087	\$78,955	\$276,042
74185	DEVELOPMENT SPECIALIST III	12	-3	9	\$363,992	\$135,214	\$499,206
74186	SR DEVELOPMENT SPECIALIST	9	1	10	\$681,797	\$246,754	\$928,551
74196	DEP DIR OF EDA	3	0	3	\$381,320	\$147,320	\$528,640
74199	ADMIN SVCS SUPV	2	0	2	\$142,298	\$50,416	\$192,714
74213	ADMIN SVCS OFFICER	1	0	1	\$66,254	\$29,801	\$96,055
74221	PRINCIPAL DEVELOPMENT SPEC	4	0	4	\$262,618	\$91,318	\$353,936
74231	ASST DIR OF EDA	4	0	4	\$429,127	\$160,706	\$589,833
74242	ASST COUNTY EXEC OFFCR/HR/EDA	1	0	1	\$214,022	\$72,990	\$287,012
74297	EDA DEVELOPMENT MANAGER	2	0	2	\$197,614	\$81,486	\$279,100
74461	EDA MARKETING & INFO OFFICER	1	0	1	\$135,595	\$51,396	\$186,991
74921	SR REAL PROPERTY AGENT	1	-1	0	\$0	\$0	\$0
77411	ACCOUNTANT I	2	-1	1	\$42,587	\$17,149	\$59,736
77412	ACCOUNTANT II	1	0	1	\$53,205	\$20,763	\$73,968
77413	SR ACCOUNTANT	3	-1	2	\$0	\$0	\$0
77414	PRINCIPAL ACCOUNTANT	3	-1	2	\$73,188	\$32,051	\$105,239
77416	SUPV ACCOUNTANT	2	-1	1	\$67,351	\$24,888	\$92,239
77497	FISCAL ANALYST	2	0	2	\$61,476	\$23,090	\$84,566
77499	FISCAL MANAGER	1	0	1	\$97,533	\$40,214	\$137,747
86101	IT APPS DEVELOPER II	1	-1	0	\$0	\$0	\$0
86103	IT APPS DEVELOPER III	0	1	1	\$93,339	\$25,756	\$119,095
86117	IT BUSINESS SYS ANALYST III	0	1	1	\$81,093	\$28,864	\$109,957
86138	IT DATABASE ADMIN II	1	-1	0	\$0	\$0	\$0

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

Budget for Year Ending June 30
 Budget Period 2013
 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>
86143	IT OFFICER I	1	0	1	\$110,497	\$44,461	\$154,958
86155	IT NETWORK ADMIN III	1	-1	0	\$0	\$0	\$0
86165	IT SYSTEMS ADMINISTRATOR III	3	0	3	\$296,891	\$99,765	\$396,656
86183	IT USER SUPPORT TECH II	5	0	5	\$177,370	\$70,661	\$248,031
86185	IT USER SUPPORT TECH III	2	0	2	\$64,079	\$22,857	\$86,936
86195	IT WEB DEVELOPER II	2	1	3	\$106,643	\$39,690	\$146,333
86197	IT SUPV WEB DEVELOPER	1	0	1	\$85,361	\$29,909	\$115,270
Grand Total		156	-17	139	\$5,786,730	\$2,235,765	\$8,022,495



Form 2 Request For Fixed Assets, Vehicles

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

Vehicle Request: None at this time.



Form 3 Department Revenue Estimate

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

Budget for Year Ending June 30
 Budget Period 2013
 ORG Level - Budget at the Dept Level

<u>Account</u>	<u>Acct Desc</u>	<u>Detailed Explanation</u>	<u>Actual FY10/11</u>	<u>Approp FY11/12</u>	<u>Projected FY11/12</u>	<u>Requested FY12/13</u>
740020	Interest-Invested Funds		\$251	\$0	\$0	\$395
753620	CA-Mandate Reimbursement		\$658	\$0	\$0	\$0
767430	Fed ARRA - Prime Recipient		\$5,200	\$0	\$0	\$0
771420	Housing Authority		\$957,157	\$1,086,253	\$595,144	\$675,715
777540	Reimbursement Of Salaries		\$4,032	\$0	\$0	\$0
778200	Interfnd - Miscellaneous		\$2,730,117	\$3,397,715	\$3,233,855	\$1,575,484
778220	Interfnd -Office Expense		\$2,651,724	\$4,068,510	\$2,324,493	\$2,851,568
778330	Interfnd -Salary Reimbursmt		\$6,026,791	\$7,159,238	\$7,049,592	\$6,651,733
781120	Rebates & Refunds		\$107,602	\$0	\$395	\$0
781360	Other Misc Revenue		\$1,124,845	\$290,693	\$730,746	\$0
Grand Total			\$13,608,377	\$16,002,409	\$13,934,225	\$11,754,895



Form 4 Travel Request

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

Budget for Year Ending June 30
 Budget Period 2013
 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>
\$550.00	CCISDA CONFERENCE	TBD, CALIFORNIA	K DUNLAP/ITO	1	3	OCTOBER 14-17, 2011	\$550.00	\$0.00
\$850.00	MICROSOFT CIO CONF	RENTON, WA	K DUNLAP/ITO	1	3	NOVEMBER 5-7, 2011	\$850.00	\$0.00
\$2,000.00	NACO ANNUAL CONF	WASHINGTON, DC	R FIELD/ASST CEO	1	4	MARCH 13-18, 2012	\$2,000.00	\$0.00
\$445.00	STATE ASSEMBLY	SACRAMENTO, CA	R FIELD/ASSIST CEO	1	1	AS NEEDED	\$445.00	\$0.00
\$445.00	STATE ASSEMBLY	SACRAMENTO, CA	R FIELD/ASSIST CEO	1	1	AS NEEDED	\$445.00	\$0.00
\$445.00	STATE ASSEMBLY	SACRAMENTO, CA	R FIELD/ASSIST CEO	1	1	AS NEEDED	\$445.00	\$0.00
\$445.00	STATE ASSEMBLY	SACRAMENTO, CA	R FIELD/ASSIST CEO	1	1	AS NEEDED	\$445.00	\$0.00
Grand Total							\$5,180	



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 2013
 ORG Level - Budget at the Dept Level

<u>Approp Account Acct Desc</u>	<u>Detailed Justification</u>	<u>FY10/11 Actual</u>	<u>FY11/12 Budget</u>	<u>FY11/12 Projection</u>	<u>FY12/13 Requested</u>
1 Salaries and Benefits					
510040 Regular Salaries		\$6,215,877	\$7,251,280	\$6,653,919	\$5,661,930
510200 Payoff Permanent- Seasonal		\$250,304	\$0	\$82,423	\$0
510320 Temporary Salaries		\$212,433	\$106,488	\$243,865	\$124,800
510420 Overtime		\$90,869	\$0	\$0	\$0
510440 Administrative Leave		\$156,764	\$0	\$0	\$0
510520 Bilingual Pay		\$12,212	\$0	\$0	\$0
510620 Shift Differential		\$78	\$0	\$0	\$0
510700 Holiday Pay		\$1,209	\$0	\$0	\$0
513000 Retirement-Misc.		\$1,334,875	\$0	\$0	\$0
513020 Retirement-Misc Temp		\$1,093	\$0	\$0	\$0
513120 Social Security		\$388,389	\$0	\$0	\$0
513140 Medicare Tax		\$99,931	\$0	\$0	\$0
515040 Flex Benefit Plan		\$774,375	\$0	\$0	\$0
515100 Life Insurance		\$6,455	\$0	\$0	\$0
515120 Long Term Disability		\$21,618	\$0	\$0	\$0
515160 Optical Insurance		\$2,347	\$0	\$0	\$0
515200 Retiree Health Ins		\$12,241	\$0	\$0	\$0
515220 Short Term Disability		\$22,100	\$0	\$0	\$0
515260 Unemployment Insurance		\$49,203	\$0	\$0	\$0
517000 Workers Comp Insurance		\$26,143	\$43,620	\$43,620	\$39,595
518010 Def Comp Ben Mgmt & Conf		\$27,234	\$0	\$0	\$0
518020 Flexible Spending Account Fees		\$161	\$0	\$0	\$0

Wednesday, March 14, 2012

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

Budget for Year Ending June 30
 Budget Period 2013
 ORG Level - Budget at the Dept Level

<u>Approp Account Acct Desc</u>	<u>Detailed Justification</u>	<u>FY10/11 Actual</u>	<u>FY11/12 Budget</u>	<u>FY11/12 Projection</u>	<u>FY12/13 Requested</u>
518040 Transportation Admin Fee		\$813	\$0	\$0	\$0
518060 LUINA Pension Plan		\$6,214	\$0	\$0	\$0
518100 Budgeted Benefits		\$0	\$3,121,886	\$3,095,673	\$2,235,765
518120 SEIU Pension Plan		\$14,885	\$0	\$0	\$0
518140 SEIU Training		\$1,194	\$0	\$0	\$0
518150 LUINA Health & Safety		\$526	\$0	\$0	\$0
518180 Other Post Employment Benefits		\$12,818	\$0	\$0	\$0
Approp Total		\$9,742,361	\$10,523,274	\$10,119,500	\$8,062,090
2 Services and Supplies					
520200 Communications		\$1,190	\$9,000	\$0	\$0
520230 Cellular Phone	Blackberries; AT&T Mobility; Verizon wireless and Sprint	\$93,385	\$136,500	\$81,672	\$80,200
520250 Communications Equip-Install	RCIT Telephone techs/parts - service requests Based on RCIT FY 12/13 Estimated EDA Deliverables.	\$11,034	\$20,000	\$11,221	\$11,100
520260 Computer Lines	Based on total PC count for Agency. RCIT Security Services-Coronet connections	\$394,236	\$621,590	\$434,789	\$211,076
520270 County Delivery Services	Budgeted for county delivery expenditures	(\$1,250)	\$5,343	\$5,343	\$1,908
520320 Telephone Service	RCIT County Phones and Central Communication	\$181,305	\$234,021	\$163,687	\$194,087
520330 Communication Services	BelArc Annual Agrmt Fee, Charter and RCIT Maint	\$116,442	\$30,000	\$15,233	\$73,243
520930 Insurance-Liability	ISF-Risk Management - General liability - ADMIN charge.	\$30,470	\$89,414	\$68,426	\$33,328
520945 Insurance-Property	ISF Risk Management - ADMIN charge	\$0	\$12,628	\$13,110	\$10,321
521340 Maint-Communications Equipment	RCIT - Communications network services	\$1,148	\$2,080	\$3,600	\$8,035
521360 Maint-Computer Equip	RCIT - Operations support - based on 11/12 expenses	\$13,965	\$18,000	\$14,075	\$6,578
521540 Maint-Office Equipment	Copier maintenance. Based on 11/12 expenses	\$16,494	\$19,682	\$19,682	\$17,000

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

Budget for Year Ending June 30
 Budget Period 2013
 ORG Level - Budget at the Dept Level

<u>Approp Account Acct Desc</u>	<u>Detailed Justification</u>	<u>FY10/11 Actual</u>	<u>FY11/12 Budget</u>	<u>FY11/12 Projection</u>	<u>FY12/13 Requested</u>
521640 Maint-Software	RCIT - E-Mail	\$24,687	\$30,000	\$15,840	\$12,692
521660 Maint-Telephone		\$5,009	\$5,000	\$0	\$0
522310 Maint-Building and Improvement		\$0	\$83,648	\$0	\$0
523100 Memberships	Based on 11/12 expenses	\$3,500	\$10,500	\$2,775	\$600
523640 Computer Equip-Non Fixed Asset	EDA TSU Budget	\$2,944	\$5,000	\$5,000	\$105,000
523680 Office Equip Non Fixed Assets	Office Equip	\$216,247	\$100,000	\$100,000	\$5,000
523700 Office Supplies	Based on 11/12 expenses.	\$64,029	\$150,000	\$85,000	\$85,000
523760 Postage-Mailing	Postage Expenses include UPS, USPS, Federal Express and Central Mail	\$30,786	\$31,000	\$34,717	\$30,000
523800 Printing/Binding	Based on 11/12 expenses. Printing Services	\$11,607	\$9,321	\$9,321	\$5,000
523820 Subscriptions	Annual/monthly subscriptions.	\$2,085	\$2,800	\$2,800	\$1,000
524820 Engineering Services		\$1,485	\$7,359	\$0	\$0
525080 Temp Assist Pool Svcs	Based on 11/12 expenses	\$232,326	\$39,000	\$26,371	\$26,500
525300 OASIS Processing-Financials	Mo. Oasis processing fees	\$11,827	\$14,864	\$0	\$5,655
525310 OASIS Processing-HRMS	HRMS fees based per pay check distributed	\$29,598	\$21,613	\$21,613	\$14,507
525330 RMAP Services	RMAP charges based on 11/12 expenses.	\$0	\$12,000	\$12,000	\$13,500
525340 Temporary Help Services	Budgeted for Physicals & other employment expenses.	\$1,136	\$2,000	\$3,484	\$3,500
525440 Professional Services	Professional Services - Focus Support and contracted IT services.	\$1,894	\$2,000	\$6,886	\$104,000
526420 Advertising	Based on 11/12 expenses	\$9,154	\$23,000	\$200	\$200
527780 Special Program Expense	Salary reimb to HA for 25% Assistant Director (HR) and Exec Mgmt Sec., EDA TSU Budget Based on 11/12 expenses	\$100,397	\$87,258	\$107,414	\$446,220
528140 Conference/Registration Fees	Based on 11/12 expenses	\$923	\$2,000	\$1,664	\$2,000
528920 Car Pool Expense	Carpool - 11/12 average mo. = 18,500	\$282,637	\$274,725	\$223,000	\$225,000

Wednesday, March 14, 2012

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

Budget for Year Ending June 30
 Budget Period 2013
 ORG Level - Budget at the Dept Level

<u>Approp Account Acct Desc</u>	<u>Detailed Justification</u>	<u>FY10/11 Actual</u>	<u>FY11/12 Budget</u>	<u>FY11/12 Projection</u>	<u>FY12/13 Requested</u>
529000 Miscellaneous Travel Expense	FY12-13 travel for Rob Field, Assistant CEO	\$5,456	\$0	\$0	\$3,780
529040 Private Mileage Reimbursement	Based on 11/12 expenses	\$21,911	\$20,644	\$14,365	\$15,000
Approp Total		\$1,918,057	\$2,131,990	\$1,503,288	\$1,751,030
3 Other Charges					
534210 IRS Settlement		\$7,806	\$0	\$0	\$0
536720 Interfnd Exp-Admin Supt Direct		\$176	\$0	\$0	\$0
536760 Interfnd Exp-Audit & Acctg Fee	Budget based on 11/12 - 26x420=10,920	\$14,042	\$10,918	\$10,918	\$10,918
536840 Interfnd Exp-Co Support Svc	COWCAP (based on 11/12)	\$487,570	\$1,099,685	\$346,924	\$473,778
536920 Interfnd Exp-Gen Office Exp		\$37,239	\$129,224	\$129,224	\$25,000
537000 Interfnd Exp-Leases	Annual to 1325 Spruce \$14,929.95, Indio IT Rent - 5,558.94, Indio EDA- \$10,769.01 Riv Ctr - 33,518.00 and semi TI EDF 66,661.31	\$688,774	\$1,343,600	\$1,206,072	\$1,206,072
537020 Interfnd Exp-Legal Services	Based on 11/12 expenses	\$40,952	\$26,000	\$27,400	\$28,000
537040 Interfnd Exp-Maintenance	Parking Validation Books - Estimated based on current year actuals.	\$500	\$0	\$300	\$400
537080 Interfnd Exp-Miscellaneous	Based on 11/12 expenses	\$24,975	\$100,000	\$4,300	\$4,500
537090 Interfnd Exp-Personnel Svcs	HR rate fy 11/12	\$125,440	\$179,626	\$179,626	\$68,107
537180 Interfnd Exp-Salary Reimb		\$241,552	\$156,000	\$156,000	\$125,000
Approp Total		\$1,669,026	\$3,045,053	\$2,060,764	\$1,941,775
4 Fixed Assets					
546140 Equipment-Office		\$13,495	\$25,000	\$0	\$0
546160 Equipment-Other		\$0	\$277,092	\$250,673	\$0
Approp Total		\$13,495	\$302,092	\$250,673	\$0
Grand Total		\$13,342,939	\$16,002,409	\$13,934,225	\$11,754,895



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 2013
 ORG Level - Budget at the Dept Level

Rev/Exp	Long Descr	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL for JUN	AUG for JUN	Total %
E	Percentages are based on FY2010/2011 trends.	5.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	6.00	6.00	6.00	5.00	2.00	0.00	100.00
R	Percentages are based on FY2010/2011 trends.	5.00	10.00	10.00	10.00	10.00	10.00	10.00	10.00	6.00	6.00	6.00	5.00	2.00	0.00	100.00

III. EXPENSE ITEMS REQUIRING COST ALLOCATION

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

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.
- C. **IT Costs** - These are the cost related to the EDA IT personnel, who maintain and serve each computer workstation, telephones, lines, installation, etc. Each staff member is assigned a workstation and telephone. The allocation of these costs is charged to its respective funding sources in accordance with staff time distribution.

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

- D. **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 paychecks generated during the period by each division (DeptID). (Attachment B).
- E. **Information Technology Cost Pool** - All costs that are accumulated during the accounting period in the Information Technology Cost Pool are allocated to each Division based on the number of PC's by division receiving the benefit. (Attachment C).
- F. **Executive Management Cost Pool**- All costs that are accumulated during the accounting period in the Executive Management Cost Pool are allocated equally amongst the budgetary units managed by Executive Management staff under the assumption that each Assistant Director bears equal responsibility with regard to his/her division (s). (Attachment D).
- G. **Administration, Accounting & Finance, and Business Intelligence Cost Pool**- All costs that are accumulated during the accounting period in the

Administration, Accounting & Finance, and Business Intelligence are allocated to each budgetary unit based on the percentage of salaries (direct and allocated) to that unit. (Attachment E).

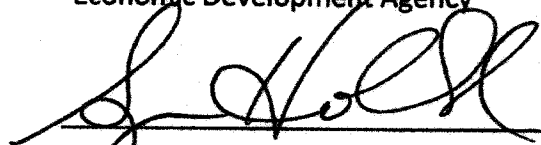
V. CERTIFICATE OF COST ALLOCATION PLAN.

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 proposal submitted on June 30, 2012 to establish cost allocations or billings for July 1, 2012 through June 30, 2013 are allowable in accordance with the requirements of 2 CFR Part, 225, "Cost Principles for State, Local, and Indian Tribal Governments," (OMB Circular A-87) 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: 11/5/12

Staff Labor Distribution (Time Card)

Attachment A

EDA Timesheet - Administration

EMPLOYEE NAME : _____

EMPLOYEE ID: _____

PAY PERIOD: _____

PP BEGIN DATE: _____

PP END DATE: _____

REG	Regular Work		HLL	Holiday Used
SGK	Sick		HLR	Holiday Worked
VAC	Vacation		HLE	Holiday Earned
ANU	Annual Leave (Mngt Only)		BER	Bereavement
CTW	Comp Time Worked		CVT	Overtime
CLU	Comp Leave Used		RIA	Workers Comp
HOL	Auth Holiday		AAWP	Auth Absent Without Pay
MFP	Mandatory Furlough Program		JUR	Jury Duty

[illegible]

Employee Signature:

Supervisor's Signature:

DATE:

Human Resources Cost Pool

Attachment B

Alloc #3 - HR

Count of Paychecks by DeptID FY11-12

DeptID	Division	Total Paychecks	% of Base Allocation	\$ to Base Allocation	% of Credit Allocation	\$ of Credit Allocation	
	Accounting & Finance Total	171	0.70%	1,033.82	1.66%	407.91	\$ 1,444.00
	Administration Total	224	0.92%	1,354.25	2.18%	534.34	\$ 1,888.59
	Aviation Total	276	1.13%	1,668.63	2.69%	658.39	\$ 2,327.01
	Business Intelligence Total	130	0.53%	785.95	1.27%	310.11	\$ 1,096.06
	CDBG Total	183	0.75%	1,106.37	1.78%	436.54	\$ 1,542.91
	CSA Total	904	3.72%	5,465.36	8.80%	2,156.46	\$ 7,621.82
	ED Funds Total	519	2.13%	3,137.75	5.05%	1,238.05	\$ 4,375.80
	Exec Management Total	95	0.39%	574.35	0.92%	226.62	\$ 800.97
	Facilities Management	14,046	57.76%	84,918.65	0.00%	(24,503.44)	\$ 60,415.21
	Fair Total	339	1.39%	2,049.51	3.30%	808.67	\$ 2,858.18
	Housing Total	0	0.00%	0.00	0.00%	0.00	\$ -
	Housing Authority Total	3,022	12.43%	18,270.27	29.42%	7,208.86	\$ 25,479.12
	Human Resources Total	84	0.00%	0.00	0.00%	0.00	\$ -
	Information Technology Total	377	1.55%	2,279.25	3.67%	899.32	\$ 3,178.57
	Interns Total	115	0.00%	0.00	0.00%	0.00	\$ -
	Libraries Total	32	0.13%	193.46	0.31%	76.33	\$ 269.80
	Museum Total	130	0.53%	785.95	1.27%	310.11	\$ 1,096.06
	Office on Foreign Trade Total	66	0.27%	399.02	0.64%	157.44	\$ 556.46
	Purchasing Total	26	0.00%	0.00	0.00%	0.00	\$ -
	Redevelopment Total	317	1.30%	1,914.24	3.09%	756.19	\$ 2,670.43
	Salton Sea Project Total	26	0.11%	157.19	0.25%	62.02	\$ 219.21
	Workforce Development Total	3,461	14.23%	20,924.35	33.69%	8,256.07	\$ 29,180.43
	Grand Total	24,543				24,503.44	
	Less: Human Resources	-84					
	Less: Interns	-115					
	Less: Purchasing	-26					
		24,318	100.00%	147,018.37			
	Less FM Credit	-14,046		24,503.44	100.00%	0.00	
		10,272					

⁽¹⁾ Facilities Management is given credit for one HR Staff.

Total cost / 5 HR Staff = Cost per 1 Staff

Information Technology Cost Pool

Attachment C

Budget Unit	IT ⁽²⁾		IT - BUDGET ⁽¹⁾
	# of PC's by Divison	%	
Airports	10	0.70%	9,267.26
CDBG	11	0.77%	10,193.99
CSA	46	3.21%	42,629.40
ED Funds	9	0.63%	8,340.54
Fair	28	1.95%	25,948.33
Facilities Management	311	21.70%	288,211.85
HA	154	10.75%	142,715.83
HOME	0	0.00%	-
NSP	2	0.14%	1,853.45
Libraries	4	0.28%	3,706.90
SARDA	11	0.77%	10,193.99
WDC (Includes YOC)	808	56.39%	748,794.76
Museum	8	0.56%	7,413.81
OFT	1	0.07%	926.73
Salton Sea	1	0.07%	926.73
EDA IT	116	0.00%	-
Admin1	19	1.33%	17,607.80
Business Intelligence	5	0.35%	4,633.63
Exec Mgmt1	5	0.35%	4,633.63
	1549		
(IT PC's)	-116		
	<u>1,433</u>	<u>100.00%</u>	<u>1,327,998.63</u>

⁽¹⁾ IT Budget includes Salaries & Benefits plus HR allocation.

⁽²⁾ IT will perform a physical inventory annually.

Executive Management Cost Pool

Attachment D

		ED	NSP	SA RDA	CSA's	CD&G	HA	WDC	Fair	Aviation	Libraries	Total
EDA Assistant Directors:		S. Mundy	H. Marshall		S. Holland	S. Holland	H. Marshall	F. Flournoy	C. Carelli	C. Carelli	S. Mundy	
Exec. Mgmt. Personnel		10.00%	10.00%	10.00%	10.00%	10.00%	15.00%	15.00%	0.00%	10.00%	10.00%	100.00%
Cost (1)												
TOTALS		62,152	62,152		62,152	62,152	93,228	93,228	-	62,152	62,152	621,518

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

Administration, Accounting & Finance, and Business Intelligence Cost Pool

Attachment E

Alloc #4- ACCTFIN/ADMIN

FY 12/13 BUDGET		Payroll Costs from Allocations				Adjusted Salaries	%	Allocated ACCTFIN/ADMIN/Busintel	TOTAL Adjusted Salaries plus ACCTFIN/ADMIN/Busintel
Division	FY 12-13 Budgeted Salaries & Benefits	Alloc #1- HR	Alloc #2- IT	Alloc #3- PURCH	Alloc #3- EXMANAGE				
CDBG	119,614.47	1,542.91	10,193.99		62,151.84	193,503.20	4.10%	47,700.48	241,203.69
CDBG Program	101,730.13	-	-			101,730.13	0.00%	-	101,730.13
HOME	37,958.38	-	-	-		37,958.38	0.80%	9,357.12	47,315.51
AIRPORTS	171,591.17	2,327.01	9,267.26	-	62,151.84	245,337.28	5.20%	60,478.10	305,815.38
CSA	90,566.98	7,621.82	42,629.40	-	62,151.84	202,970.03	4.30%	50,034.15	253,004.18
RDA Housing Bonds	90,682.83					90,682.83	0.00%	-	90,682.83
Low/Mod Housing Fund	13,617.97					13,617.97	0.00%	-	13,617.97
Successor Agency RDA	586,938.49	2,670.43	10,193.99	-	62,151.84	661,954.75	14.03%	163,178.49	825,133.24
Successor Agency OSB	55,716.55	-	-	-	-	55,716.55	1.18%	13,734.69	69,451.24
WDC	101,997.24	29,180.43	-	-	93,227.76	224,405.42	4.76%	55,318.19	279,723.61
WDC IT (Program Cost)	-	-	748,794.76	-	-	748,794.76	15.87%	184,585.42	933,380.19
NSP	379,014.03	-	1,853.45	-	62,151.84	443,019.32	9.39%	109,208.71	552,228.03
HA	7,537.23	25,479.12	142,715.83	-	93,227.76	268,959.94	5.70%	66,301.32	335,261.26
EDFunds	450,980.08	4,375.80	8,340.54	-	62,151.84	525,848.25	11.15%	129,626.87	655,475.12
FAIR	216,163.89	2,858.18	25,948.33	-	-	244,970.41	5.19%	60,387.66	305,358.07
MUSEUM	30,500.40	1,096.06	7,413.81	-	-	39,010.27	0.83%	9,616.42	48,626.69
FM Admin	644,748.50	60,415.21	288,211.85	-	-	993,375.56	0.00%	-	993,375.56
LIBRARIES	360,945.50	269.80	3,706.90	-	62,151.84	427,074.04	9.05%	105,278.04	532,352.08
Legislative Interns	189,149.76	-	-	-	-	189,149.76	0.00%	-	189,149.76
OFT	197,721.18	556.46	926.73	-	-	199,204.36	4.22%	49,105.87	248,310.24
Salton Sea Project	197,591.28	219.21	926.73	-	-	198,737.21	4.21%	-	198,737.21
ACCTFIN	415,878.88	1,444.00	-	-	-	417,322.88	0.00%	-	417,322.88
Business Intelligence	500,283.66	1,096.06	4,633.63	-	-	506,013.35	0.00%	-	506,013.35
EXMANAGE	616,083.77	800.97	4,633.63	-	(621,518.37)	-	0.00%	-	-
Purchase	-	-	-	-	-	-	0.00%	-	-
IT	1,324,820.06	3,178.57	(1,327,998.63)	-	-	-	0.00%	-	-
HR	147,020.63	(147,020.63)	-	-	-	-	0.00%	-	-
ADMIN	220,069.66	1,888.59	17,607.80	-	-	239,566.05	0.00%	48,990.72	247,727.93

Total EDA Admin FY11-12 Budgeted Salaries & Benefits	\$ 7,269,922.72	(0.00)	0.00	-	-	\$ 7,269,922.72	-	\$ 1,162,902.28	\$ 7,269,922.72
Less: FM & Special Projects (Legis Interns) & RDA Housing Bonds & CDBG Projects							(1,388,556.25)		
Less: ADMIN SUPPORT, ACCTFIN, BUS INTEL							(1,162,902.28)		
Allocation Basis							\$ 4,717,464.20	100.00%	



RIVERSIDE COUNTY
AUDITOR-CONTROLLER

12 MAY 29 AM 10: 33

JOHN CHIANG
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Riverside
Riverside, California**

**Date: May 04, 2012
Filing Ref: RIV13**

Pursuant to federal Office of Management and Budget (OMB) Circular A-87, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the 2012-13 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 **Summary Schedule** (attached) are formally approved as actual costs for the 2010-11 fiscal year and as estimated costs for the 2012-13 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, 2012**, for further allocation to federal grants and contracts performed by the respective county departments.

HOUSING AUTHORITY OF THE COUNTY OF RIVERSIDE
Fiscal Year 2013-2014 Annual Budget
APPENDIX B

COUNTY-WIDE COST ALLOCATION PLAN (COWCAP)

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.

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

- | | |
|---|-------------------------------------|
| 1. Employee Fringe Benefits | 11. Records Management (ISF) |
| 1. County Executive Office | 12. Fleet Services (ISF) |
| 2. Auditor-Controller | 13. Information Services (ISF) |
| 3. Internal Audits | 14. Printing Services (ISF) |
| 4. Payroll | 15. Supply Services (ISF) |
| 5. County Counsel | 16. Oasis Project (ISF) |
| 6. Human Resources | 17. Risk Management (ISF) |
| 7. Purchasing | 18. Temporary Assistance (ISF) |
| 8. Facility Management - Administration | 19. EDA Facilities Management (ISF) |
| 9. Facility Management - Energy | 20. Flood Control Equipment (ISF) |
| 10. Facility Management - Parking | |

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

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

SECTION III: CONDITIONS

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

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

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

D. BILLED COSTS: Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by OMB Circular A-87, incurred by the cost center responsible for providing the service. Any differences between the billed allowable costs and the actual allowable costs for a particular accounting period will be considered in a subsequent agreement.

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

F. SPECIAL REMARKS: None.

SECTION IV: ACCEPTANCE

COUNTY OF RIVERSIDE

BY _____

Paul Angelo
Name
County Auditor Controller
Title
5/9/12
Date

**JOHN CHIANG
CALIFORNIA STATE CONTROLLER**BY Jill Kanemasu

Jill Kanemasu, Assistant Division Chief
Local Government Operations
Division of Accounting and Reporting

May 22, 2012
Date

Negotiated by Zakia Shamim
Telephone (916) 327-2284

cc: State and Federal Agencies

Attachment

Fiscal Year 2010/2011 actual
For Use In Year 2012/2013

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 12/16/2011

Exhibit A

Cost Exhibit

Department	Total	10001 Board of Supervisors	10002 Clerk of the Board	11003 Cont & Land Acq-ACD	11004 Pension Obligation	11009 Contribution to Trial Court	11010 Contribution to Other	11011 Contribution to Cons	11012 Cont Project	11014 County Contribute to HHS & MH
Building Use Allowance	\$16,199,328	\$318,598	\$2,647	-	-	-	-	-	-	-
Equipment Use Allowance	\$6,642,282	\$16,033	\$3,531	-	-	-	-	-	-	-
11001 County Executive Office	\$3,551,456	\$13,642	\$655	-	-	\$1	\$2,310	-	\$163,385	\$96
13001 Auditor Controller	\$3,646,282	\$16,278	\$2,683	\$101	\$27	\$818	\$713	\$3	\$643	\$219
13002 Internal Audit	\$1,195,781	\$126,316	-	-	-	-	-	-	-	-
13003 Payroll	(\$129,489)	(\$399)	(\$34)	-	-	-	-	-	-	-
15001 County Counsel	\$4,349,957	\$244,573	\$85,046	-	-	-	-	-	-	-
11301 Human Resources	\$1,146,238	\$4,133	\$212	-	-	-	-	-	-	-
73001 Purchasing	\$1,375,688	\$2,122	\$157	-	\$26	-	-	-	-	-
72001 FM - Admin	\$189,517	-	-	-	-	-	-	-	-	-
72006 FM Energy	\$8,587,933	\$244,335	(\$83)	-	-	-	-	-	-	-
72007 FM Parking	\$270,638	\$68	\$338	-	-	-	-	-	-	-
Total Actual Costs	\$46,926,581	\$885,701	\$95,270	\$101	\$53	\$919	\$3,023	\$3	\$183,938	\$315
Roll Forward Amounts	(\$10,258,915)	\$290,339	(\$18,433)	\$13	(\$133)	(\$22,730)	(\$2,967)	(\$2)	(\$302,530)	(\$190)
Regular Adjustments	(\$2,292,872)	-	-	-	-	-	-	-	-	-
One Time Adjustments	\$9,415,533	\$115,122	(\$835)	-	-	-	-	-	-	-
Total Claimable Cost	\$43,780,627	\$1,392,182	\$77,909	\$114	(\$80)	(\$21,511)	\$58	\$1	(\$136,592)	\$135

Fiscal Year 2010/2011 actual
For Use In Year 2012/2013

County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 12/16/2011

Cost Exhibit (Continued)

Exhibit A

Department	Total	11017 Domestic Violence	11021 Internal on Trains & Terror	11022 Lease- Purchase Long Term	11023 Legislative Admin	11030 Leased Court Facilities	11033 Confidential Court Orders	11034 Tetter Debt Svc	11035 Mitigation Project	11036 No- Mehcp
Building Use Allowance	\$18,190,328	-	-	-	-	\$263,519	-	-	-	-
Equipment Use Allowance	\$6,542,282	-	-	-	-	-	-	-	-	-
11001 County Executive Office	\$3,651,456	-	\$71	-	\$1,568	-	\$544	\$683	\$4,248	\$2,078
13001 Auditor Controller	\$3,646,282	\$5	\$403	\$34	\$989	\$3	\$273	\$388	\$1,401	\$807
13002 Internal Audit	\$1,165,761	-	-	-	-	-	-	-	-	-
13003 Payroll	(\$128,499)	-	-	-	-	-	-	-	-	-
15001 County Counsel	\$4,348,987	-	-	-	-	-	-	-	-	-
11301 Human Resources	\$1,146,238	-	-	-	-	-	-	-	-	-
73001 Purchasing	\$1,375,688	-	-	-	\$10	-	-	\$157	-	-
72001 FM - Admin	\$189,517	-	\$1	-	-	-	-	-	-	-
72006 FM Energy	\$6,587,933	-	-	-	-	\$232,732	-	-	-	-
72007 FM Parking	\$270,538	-	-	-	-	-	-	-	-	-
Total Actual Costs	\$48,923,581	\$5	\$475	\$34	\$2,567	\$486,254	\$817	\$1,218	\$5,640	\$3,285
Roll Forward Amounts	(\$10,256,915)	(\$865)	(\$104)	(\$3,221)	(\$1,175)	(\$200,507)	\$379	\$441	\$5,504	\$1,134
Regular Adjustments	(\$2,292,672)	-	-	-	-	-	-	-	-	-
One Time Adjustments	\$9,416,533	-	-	\$2,566	\$435	\$11,380	-	-	-	-
Total Claimable Cost	\$43,783,627	(\$860)	\$371	(\$621)	\$1,828	\$307,127	\$1,186	\$1,659	\$11,153	\$4,419

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Exhibit A

Cost Exhibit (Continued)

Department	Total	11037 Dev Impact Fee Op Org	11033 EO Subfund Operations	11039 Court Facilities	11040 Pension Obligation Bonds	11042 Capital Impr Prog Cap	11043 Court Reporting Transcripts	11050 National Pollutant Dschg Elim	11052 Ousele Financial Production	11053 Orais HRMS Production
Building Use Allowance	\$18,190,328	-	-	-	-	-	-	-	-	-
Equipment Use Allowance	\$6,542,292	-	-	-	-	-	-	-	-	-
11001 County Executive Office	\$3,551,456	\$517	\$413	\$1,089	\$6,162	\$319	\$1,659	\$818	\$8,271	\$4,001
13001 Auditor Controller	\$3,646,282	\$2,102	\$926	\$390	\$1,895	\$377	\$7,962	\$970	\$9,348	\$6,419
13002 Internal Audit	\$1,195,761	-	-	-	-	-	-	-	-	-
13003 Payroll	(\$128,489)	-	-	-	-	-	-	(\$14)	(\$237)	(\$135)
15001 County Counsel	\$4,349,987	-	-	-	-	-	-	-	\$2,024	-
11301 Human Resources	\$1,148,238	-	-	-	\$12,228	-	-	\$137	\$1,821	\$1,005
73001 Purchasing	\$1,375,868	-	\$224	-	-	\$14	-	\$25	\$2,486	\$1,684
72001 FM - Admin	\$189,517	-	-	-	-	-	-	-	-	-
72006 FM Energy	\$6,587,933	-	-	-	-	-	-	-	-	-
72007 FM Parking	\$270,838	-	-	-	-	-	-	-	\$75	\$75
Total Actual Costs	\$46,928,581	\$2,619	\$1,483	\$1,489	\$20,285	\$710	\$9,621	\$1,936	\$21,598	\$13,028
Roll Forward Amounts	(\$10,256,915)	\$47	\$545	-	\$16,938	(\$53,354)	-	\$370	(\$36,768)	(\$30,288)
Regular Adjustments	(\$2,292,672)	-	-	-	-	-	-	-	-	-
One Time Adjustments	\$9,416,833	-	-	-	-	\$22,216	-	-	\$10,643	\$5,677
Total Claimable Cost	\$43,783,627	\$2,666	\$2,008	\$1,489	\$39,221	(\$30,428)	\$9,621	\$2,306	(\$4,528)	(\$11,592)

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Cost Exhibit (Continued)

Exhibit A

Department	Total	11099 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	\$18,199,328	-	-	-	-	-	-	-	-	-
Equipment Use Allowance	\$6,542,282	-	-	-	-	-	-	-	-	-
11001 County Executive Office	\$3,551,456	\$47,402	\$561	\$168	\$5,470	\$6,738	\$1,694	\$9,588	\$176	\$368
13001 Auditor Controller	\$3,846,282	\$5,431	\$1,836	\$414	\$1,404	\$80,241	\$3,557	\$12,334	\$283	\$738
13002 Internal Audit	\$1,195,781	-	-	-	-	-	-	-	-	-
13003 Payroll	(\$128,499)	-	(\$211)	-	(\$7)	(\$301)	(\$14)	(\$184)	-	(\$6)
15001 County Counsel	\$4,348,987	\$4,458	-	-	-	-	-	-	-	-
11301 Human Resources	\$1,148,238	-	\$211	\$4,287	\$71	\$3,360	\$140	\$2,207	\$9,311	\$75
73001 Purchasing	\$1,375,886	\$33	\$42	-	-	\$228	-	\$304	-	-
72001 FM - Admin	\$188,517	-	-	-	-	-	-	-	-	-
72006 FM Energy	\$6,587,933	-	\$55	-	-	\$7	-	\$166	-	-
72007 FM Parking	\$270,638	-	\$121,562	-	-	-	-	\$31	-	-
Total Actual Costs	\$46,928,581	\$57,324	\$124,236	\$4,869	\$8,938	\$100,303	\$5,377	\$24,437	\$9,750	\$1,173
Roll Forward Amounts	(\$10,256,915)	(\$55,615)	\$120,265	-	\$456	(\$10,132)	\$390	(\$210,722)	(\$5,615)	(\$384)
Regular Adjustments	(\$2,292,672)	-	-	-	-	-	-	-	-	-
One Time Adjustments	\$9,416,633	-	\$376	-	\$142	\$10,581	\$142	\$3,120	-	-
Total Claimable Cost	\$43,785,627	\$21,709	\$244,907	\$4,869	\$7,536	\$100,752	\$5,909	(\$183,165)	\$3,935	\$789



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Exhibit A

Cost Exhibit (Continued)

Department	Total	11313 Safety Loss Control	11314 LTD Insurance ISF	11318 Temporary Assistance	11320 Exclusive Provider	11321 401A Internal Service Fund	11322 Employee Assistance	11324 United Concordia Preferred	11325 Local Advantage Blythe Dental	11326 Local Advantage Plus Dental
Building Use Allowance	\$18,196,328	-	-	-	-	-	-	-	-	-
Equipment Use Allowance	\$8,542,292	-	-	-	-	-	-	-	-	-
11001 County Executive Office	\$3,551,456	\$1,892	-	\$13,264	\$10,812	\$37	\$1,002	\$229	\$3	\$72
13001 Auditor Controller	\$3,646,282	\$1,777	\$225	\$6,728	\$118,429	\$10,100	\$1,776	\$225	\$243	\$321
13002 Internal Audit	\$1,195,781	-	-	-	-	-	-	-	-	-
13003 Payroll	(\$128,469)	(\$105)	-	(\$8,389)	(\$226)	-	(\$53)	-	-	-
15001 County Counsel	\$4,349,967	-	-	-	-	-	-	-	-	-
11301 Human Resources	\$1,146,238	\$1,082	\$4,655	\$2,901	\$13,837	-	\$477	\$3,571	\$57	\$1,669
73001 Purchasing	\$1,375,868	\$115	-	\$730	\$849	\$1	\$66	-	-	-
72001 FM - Admin	\$188,517	-	-	-	-	-	-	-	-	-
72006 FM Energy	\$6,587,933	\$304	-	\$554	(\$7,866)	-	\$268	-	-	-
72007 FM Parking	\$270,638	-	-	-	-	-	-	-	-	-
Total Actual Costs	\$46,926,591	\$5,065	\$4,880	\$15,786	\$135,835	\$10,139	\$3,636	\$4,025	\$303	\$2,062
Roll Forward Amounts	(\$10,256,915)	(\$7,300)	\$4,694	(\$401,533)	\$3,896	(\$3,760)	(\$3,068)	(\$14,015)	(\$77)	(\$2,598)
Regular Adjustments	(\$2,292,872)	-	-	-	-	-	-	-	-	-
One Time Adjustments	\$9,416,633	\$2,087	-	\$6,068	\$3,291	-	\$1,568	-	-	-
Total Claimable Cost	\$43,793,627	(\$148)	\$9,574	(\$379,847)	\$143,022	\$6,378	\$2,036	(\$9,990)	\$226	(\$536)



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Cost Exhibit (Continued)

Department	Total	11328 Freedom Dental Plan	11329 Occupational Health & Safety	11501 CFD 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
Building Use Allowance	\$16,196,328	-	-	-	\$271,700	\$8,412	\$33,509	-	\$28,354	-
Equipment Use Allowance	\$6,542,282	-	-	-	\$173,411	\$238,386	-	-	\$49,600	\$107,404
11001 County Executive Office	\$3,551,456	\$12	\$3,407	\$568	\$25,453	\$16,683	\$1,829	\$3,827	\$14,057	\$12,886
13001 Auditor Controller	\$3,646,262	\$186	\$3,281	\$838	\$28,744	\$42,776	\$5,851	\$2,934	\$95,828	\$17,237
13002 Internal Audit	\$1,195,761	-	-	-	\$46,062	-	-	-	-	-
13003 Payroll	(\$128,460)	-	(\$192)	(\$30)	(\$1,306)	(\$1,201)	(\$111)	(\$80)	(\$717)	(\$262)
15001 County Counsel	\$4,348,987	-	-	(\$1,137)	\$146,938	\$47,534	-	-	\$112,982	\$74,822
11301 Human Resources	\$1,146,238	\$295	\$1,235	\$184	\$13,281	\$10,469	\$704	\$355	\$5,341	\$1,722
73001 Purchasing	\$1,375,668	-	\$880	\$141	\$2,677	\$4,157	\$596	\$3,881	\$2,690	\$844
72001 FM - Admin	\$169,517	-	-	-	-	-	-	-	-	-
72006 FM Energy	\$6,587,933	-	\$2,487	-	\$298,090	\$38,811	\$5,047	(\$741)	\$73,161	\$4,241
72007 FM Parking	\$270,636	-	-	-	\$458	\$847	\$723	\$183	\$739	\$235
Total Actual Costs	\$46,826,681	\$493	\$11,138	\$574	\$993,508	\$405,974	\$47,448	\$10,358	\$382,945	\$218,129
Roll Forward Amounts	(\$10,255,915)	(\$1,186)	(\$6,013)	(\$2,179)	(\$123,174)	\$26,451	(\$5,169)	(\$9,039)	(\$76,554)	\$24,344
Regular Adjustments	(\$2,292,872)	-	-	-	-	-	-	-	-	-
One Time Adjustments	\$9,416,633	-	\$1,878	-	\$6,174	(\$51,812)	\$7,565	\$8,198	(\$7,853)	\$1,042
Total Claimable Cost	\$43,793,627	(\$673)	\$7,003	(\$1,605)	\$876,508	\$380,513	\$49,854	\$8,456	\$298,538	\$244,515

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Exhibit A

Cost Exhibit (Continued)

Department	Total	19001 Economic Development Agency	19002 HUD- CDBG Home Grants	19003 Workforce Development	19004 Housing Authority	19005 Single Family Revenue	19006 Home Grant Program	19007 County Free Library	19107 County Airports	19201 Fair & National Date Fest
Building Use Allowance	\$18,189,328	\$86,574	-	\$4,728	-	-	-	\$63,278	\$847	\$11,883
Equipment Use Allowance	\$6,542,282	-	-	-	-	-	-	-	-	-
11001 County Executive Office	\$3,551,455	\$138,540	\$891	\$18,727	\$8,323	\$945	\$11	\$4,514	\$638	\$3,355
13001 Auditor Controller	\$3,846,282	\$9,947	\$12,331	\$24,751	\$4,131	\$4,879	\$989	\$5,308	\$9,099	\$10,721
13002 Internal Audit	\$1,185,781	\$28,085	-	-	\$4,485	-	-	-	-	-
13003 Payroll	(\$128,499)	(\$745)	(\$48)	(\$918)	(\$792)	-	-	(\$8)	(\$58)	(\$75)
15001 County Counsel	\$4,348,867	\$104,312	\$11,868	\$1,587	\$14,501	\$752	\$231	\$1,405	\$1,233	\$396
11301 Human Resources	\$1,146,238	\$8,467	\$402	\$7,498	\$8,272	-	-	-	\$375	\$494
73001 Purchasing	\$1,375,668	\$1,033	\$886	\$2,556	-	\$521	-	\$757	\$456	\$387
72001 FM - Admin	\$188,517	\$4,573	-	\$1,272	\$1,272	\$210	-	-	-	\$159
72006 FM Energy	\$6,587,933	\$21,196	-	\$20,077	-	(\$36)	-	\$104,502	\$2,330	\$54,339
72007 FM Parking	\$270,638	\$546	\$148	\$18	\$49	\$408	-	-	\$75	-
Total Actual Costs	\$48,928,581	\$400,538	\$26,368	\$78,287	\$38,251	\$7,578	\$1,231	\$179,759	\$14,995	\$81,718
Roll Forward Amounts	(\$10,258,915)	(\$3,783)	(\$1,572)	(\$140,857)	(\$14,167)	(\$819)	-	(\$205,228)	(\$588)	\$62,848
Regular Adjustments	(\$2,292,872)	-	-	-	-	-	-	-	-	-
One Time Adjustments	\$9,416,833	\$77,023	-	\$120,837	\$3,366	-	-	\$67,103	-	-
Total Claimable Cost	\$43,793,627	\$473,778	\$24,796	\$58,277	\$27,450	\$6,960	\$1,231	\$41,724	\$14,429	\$144,586



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Exhibit A

Cost Exhibit (Continued)

Department	Total	19301 Edward Dean Museum	21001 Superior Court of CA	21006 Grand Jury	22001 District Attorney	22002 DA-Forensics	23001 Child Support Services	24001 Public Defender	24013 LOPD Capital Defenders	25001 Sheriff Administration
Building Use Allowance	\$18,199,328	\$2,969	\$112,354	\$34,208	\$2,094,046	-	-	\$38,054	-	\$31,803
Equipment Use Allowance	\$6,542,292	-	-	-	\$270,742	-	-	\$53,429	\$1,532	\$539,952
11001 County Executive Office	\$3,551,456	\$353	\$18,747	-	\$154,786	\$452	\$34,883	\$53,451	\$3,139	\$9,473
13001 Auditor Controller	\$3,646,282	\$3,738	\$22	\$3	\$60,784	\$937	\$30,623	\$23,935	\$3,072	\$22,865
13002 Internal Audit	\$1,195,761	\$3,793	-	-	-	-	-	-	-	\$38,988
13003 Payroll	(\$128,489)	(\$21)	-	-	(\$5,205)	-	(\$2,317)	(\$1,676)	(\$123)	(\$380)
15001 County Counsel	\$4,348,967	\$680	-	\$711	\$7,475	-	\$1,436	\$617	-	\$222,067
11301 Human Resources	\$1,146,238	\$98	-	-	\$55,688	-	\$23,245	\$9,392	\$2,165	\$3,743
73001 Purchasing	\$1,375,668	\$260	-	-	\$3,134	\$176	\$4,720	\$2,978	\$803	\$1,053
72001 FM - Admin	\$189,517	-	-	-	-	-	-	-	-	-
72006 FM Energy	\$6,587,933	\$1,165	\$50,757	-	\$52,734	-	\$21,050	\$24,426	-	\$17,839
72007 FM Parking	\$270,638	-	-	-	\$2,387	-	\$1,338	\$124	-	\$283
Total Actual Costs	\$46,626,561	\$13,055	\$181,980	\$34,922	\$2,698,530	\$1,567	\$118,313	\$204,798	\$10,398	\$887,696
Roll Forward Amounts	(\$10,256,915)	(\$5,611)	(\$1,343,228)	(\$1,001)	\$1,284,168	\$419	(\$153,317)	(\$142,326)	-	(\$275,300)
Regular Adjustments	(\$2,292,672)	-	-	-	(\$2,034,710)	-	-	-	-	-
One Time Adjustments	\$9,416,833	-	\$1,232,159	\$1,535	\$58,587	-	\$78,773	(\$47,414)	-	(\$80,415)
Total Claimable Cost	\$43,793,627	\$7,244	\$70,791	\$35,456	\$2,004,573	\$1,986	\$42,789	\$14,998	\$10,388	\$531,951

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Exhibit A

Cost Exhibit (Continued)

Department	Total	25002 Sheriff Support	25003 Sheriff Patrol	26004 Sheriff Corrections	26005 Sheriff Court Services	25006 CAC Security	25007 Training Center	25008 RAID	25009 Anti Drug Abuse Grant	26010 Sheriff Coroner
Building Use Allowance	\$18,189,328	\$41,871	\$1,423,767	\$3,045,744	\$3,871	\$5,288	\$228,810	-	-	\$108,337
Equipment Use Allowance	\$8,542,282	\$238,071	\$1,481,411	\$191,234	\$87,000	-	\$65,028	\$381	\$1,389	\$10,048
11001 County Executive Office	\$3,651,456	\$35,368	\$257,778	\$153,341	\$22,907	\$516	\$10,727	\$690	\$878	\$81,921
13001 Auditor Controller	\$3,646,282	\$81,331	\$348,668	\$93,636	\$28,771	\$1,083	\$20,273	\$2,012	\$2,049	\$8,863
13002 Internal Audit	\$1,195,761	-	-	-	-	-	\$51,513	-	-	-
13003 Payroll	(\$128,499)	(\$2,221)	(\$12,138)	(\$9,123)	(\$1,316)	(\$19)	(\$417)	(\$7)	-	(\$340)
15001 County Counsel	\$4,348,987	-	-	-	-	-	-	-	-	-
11301 Human Resources	\$1,146,238	\$18,051	\$84,995	\$74,372	\$8,611	\$128	\$2,611	\$44	-	\$2,487
73001 Purchasing	\$1,375,668	\$5,737	\$41,786	\$21,385	\$6,253	\$152	\$4,748	\$367	\$1,253	\$2,590
72001 FM - Admin	\$189,517	-	-	-	-	-	-	-	-	-
72006 FM Energy	\$6,587,933	\$235,662	\$178,423	\$1,394,273	(\$10,928)	\$3,850	\$13,859	-	-	\$6,048
72007 FM Parking	\$270,638	\$54	\$495	\$54	-	-	-	-	-	\$18
Total Actual Costs	\$46,926,581	\$654,534	\$3,797,176	\$6,964,916	\$145,999	\$10,988	\$387,152	\$3,487	\$5,669	\$197,762
Roll Forward Amounts	(\$10,256,915)	(\$76,511)	\$24,632	\$1,483,200	(\$24,909)	\$3,867	\$188,077	(\$4,382)	(\$4,531)	(\$27,043)
Regular Adjustments	(\$2,292,672)	-	-	-	-	-	-	-	-	-
One Time Adjustments	\$9,418,533	(\$77,887)	\$279,916	\$146,885	(\$28,371)	(\$3,762)	(\$154,918)	-	-	\$11,240
Total Claimable Cost	\$43,783,627	\$500,326	\$4,101,724	\$8,595,011	\$92,719	\$11,203	\$430,313	(\$875)	\$1,038	\$181,959



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Exhibit A

Cost Exhibit (Continued)

Department	Total	25011 Public Administration	25051 Sheriff Cal - ID	25052 Sheriff Cal - DNA	25053 Sheriff Cal - Photo	25001 Prob Juvenile Hall	25002 Probation	25004 Court Placement Case	25007 Prob: Admin & Support	27001 Conf & Land Acq-Fire
Building Use Allowance	\$18,199,328	\$26,199	-	-	-	\$1,219,695	\$84,547	-	\$262,846	-
Equipment Use Allowance	\$6,542,292	\$2,884	-	-	-	\$75,484	\$37,372	-	\$25,053	-
11001 County Executive Office	\$3,551,456	\$1,275	\$3,014	\$170	\$86	\$34,433	\$47,994	\$2	\$6,480	\$94
13001 Auditor Controller	\$3,646,282	\$3,408	\$6,083	\$124	\$248	\$38,973	\$31,609	\$676	\$9,469	\$1,395
13002 Internal Audit	\$1,195,761	-	-	-	-	-	\$842	-	-	-
13003 Payroll	(\$128,489)	(\$84)	(\$188)	-	-	(\$2,675)	(\$2,381)	-	(\$416)	-
15001 County Counsel	\$4,349,967	-	-	-	-	-	\$27,119	-	-	-
11301 Human Resources	\$1,146,238	\$262	\$1,268	-	-	\$25,645	\$27,500	-	\$4,362	-
73001 Purchasing	\$1,375,668	\$263	\$1,125	\$544	\$468	\$8,717	\$1,983	\$52	\$1,174	\$91
72001 FM - Admin	\$189,517	-	-	-	-	-	-	-	-	-
72006 FM Energy	\$6,587,933	\$810	-	-	-	(\$289,356)	\$169,458	-	\$40,590	-
72007 FM Parking	\$270,638	-	-	-	-	-	-	-	\$75	-
Total Actual Costs	\$46,926,581	\$35,007	\$11,301	\$838	\$802	\$1,110,916	\$426,443	\$830	\$349,443	\$1,580
Roll Forward Amounts	(\$10,256,915)	(\$52,167)	(\$8,249)	\$188	\$391	(\$205,246)	(\$375,482)	(\$1,993)	\$243,893	(\$12,214)
Regular Adjustments	(\$2,292,672)	-	-	-	-	-	-	-	(\$257,962)	-
One Time Adjustments	\$9,416,033	\$2,810	\$4,108	-	-	(\$31,985)	\$28,279	-	\$48,565	\$2,145
Total Claimable Cost	\$43,783,027	(\$14,350)	\$7,160	\$1,026	\$1,193	\$873,785	\$80,240	(\$1,063)	\$393,978	(\$8,499)

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Exhibit A

Cost Exhibit (Continued)

Department	Total	27002 Fire Protection- Forest	27004 Fire Protection- Contract Svcs	28001 Agricultural Commissioner	29001 LAFCO - Local Agency	31001 Roads GIS	31002 Transportation Land Mgmt Agency	31003 Consolidated Counter	31006 Environmental Programs	31101 Building & Safety
Building Use Allowance	\$18,199,328	\$28,079	-	\$8,620	-	\$1,540	\$17,010	\$2,553	\$493	\$8,314
Equipment Use Allowance	\$8,542,292	\$2,445,053	\$715	\$21,058	-	-	-	-	-	-
11001 County Executive Office	\$3,551,456	\$146,488	\$64,957	\$5,249	\$599	\$2,283	\$112,263	\$1,449	\$1,333	\$4,366
13001 Auditor Controller	\$3,846,282	\$192,816	\$29,553	\$7,273	\$1,952	\$2,761	\$6,117	\$41,140	\$2,242	\$5,970
13002 Internal Audit	\$1,195,761	\$104,416	-	-	-	-	-	-	-	-
13003 Payroll	(\$128,499)	(\$1,225)	(\$111)	(\$341)	(\$34)	(\$81)	(\$352)	(\$89)	(\$82)	(\$259)
15001 County Counsel	\$4,349,967	\$87,626	-	\$7,134	\$26,037	-	\$312	\$23	\$7,602	\$8,004
11301 Human Resources	\$1,146,238	\$27,222	\$882	\$2,886	\$296	\$802	\$6,178	\$2,732	\$657	\$4,380
73001 Purchasing	\$1,375,668	\$58,079	\$10,424	\$293	-	\$259	\$1,141	\$94	\$227	\$270
72001 FM - Admin	\$189,517	-	-	-	-	-	-	-	-	-
72008 FM Energy	\$6,587,933	\$118,835	-	\$28,915	-	\$5,251	\$55,924	\$9,056	\$1,681	\$29,080
72007 FM Parking	\$270,838	\$445	-	-	\$35	-	\$87	-	\$130	-
Total Actual Costs	\$46,928,581	\$3,187,914	\$106,630	\$78,887	\$28,985	\$12,815	\$198,680	\$56,988	\$14,283	\$80,155
Roll Forward Amounts	(\$10,258,915)	(\$894,123)	(\$4,639)	(\$28,840)	(\$1,377)	(\$11,823)	(\$218,902)	\$1,349	\$16,757	(\$53,355)
Regular Adjustments	(\$2,282,872)	-	-	-	-	-	-	-	-	-
One Time Adjustments	\$9,416,833	\$25,995	-	\$7,335	-	(\$5,037)	\$2,559	\$2,835	(\$2,007)	\$2,552
Total Claimable Cost	\$43,793,627	\$2,319,787	\$101,991	\$56,382	\$27,608	(\$3,845)	(\$17,663)	\$61,152	\$29,033	\$9,352



Fiscal Year 2010/2011 actual
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County of Riverside
OMB A-87 Cost Allocation Plan

Date Printed: 12/16/2011

Exhibit A

Cost Exhibit (Continued)

Department	Total	31281 Planning	31381 Transportation	31302 Surveyor	31303 Crossing Guard	31304 Supervisory Diet No 4	31305 Trans Conest Projects	31307 Transportation Equipment	31308 TLMA-ALUC	31401 Code Enforcement
Building Use Allowance	\$18,199,328	\$7,550	\$43,200	-	-	-	-	-	-	\$12,876
Equipment Use Allowance	\$6,542,282	\$5,749	-	-	-	-	-	-	-	\$5,283
11001 County Executive Office	\$3,551,456	\$6,230	\$52,549	\$3,621	\$274	\$170	\$132,748	\$5,555	\$273	\$14,964
13001 Auditor Controller	\$3,646,282	\$10,506	\$74,588	\$5,237	\$809	\$291	\$38,567	\$22,823	\$1,281	\$16,148
13002 Internal Audit	\$1,195,761	-	\$8,700	-	-	-	-	-	-	\$7,487
13003 Payroll	(\$128,499)	(\$258)	(\$2,027)	(\$225)	(\$160)	-	-	(\$164)	(\$14)	(\$824)
15001 County Counsel	\$4,349,867	\$51,026	\$17,732	\$8,217	-	-	-	-	\$4,983	\$1,692,217
11301 Human Resources	\$1,146,238	\$1,390	\$17,634	\$2,227	\$61	-	-	\$1,544	-	\$7,949
73001 Purchasing	\$1,375,668	\$15,230	\$17,470	\$584	\$1	\$12	\$141,576	\$13,516	\$780	\$5,107
72001 FM - Admin	\$189,517	-	-	-	-	-	-	-	-	-
72008 FM Energy	\$6,597,993	\$26,361	\$93,668	\$10,072	-	-	-	(\$11,550)	-	\$15,708
72007 FM Parking	\$270,638	\$193	\$287	-	\$18	-	-	-	\$54	-
Total Actual Costs	\$46,926,581	\$133,977	\$321,811	\$28,733	\$1,003	\$473	\$310,891	\$31,724	\$7,337	\$1,679,893
Roll Forward Amounts	(\$10,256,915)	(\$117,994)	(\$248,481)	(\$75,677)	(\$6,145)	(\$29)	\$164,593	(\$20,231)	-	\$14,423
Regular Adjustments	(\$2,282,672)	-	-	-	-	-	-	-	-	-
One Time Adjustments	\$9,416,633	(\$139)	(\$15,905)	(\$1,324)	-	-	-	-	-	\$8,070
Total Claimable Cost	\$43,793,627	\$15,844	\$57,396	(\$47,268)	(\$5,142)	\$444	\$475,884	\$11,483	\$7,337	\$1,702,386

County of Riverside
OMB A-87 Cost Allocation Plan

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Exhibit A

Cost Exhibit (Continued)

Department	Total	41001 Mental Health Public Guardian	41002 Mental Health Treatment	41003 Mental Health Detention	41004 Mental Health Administration	41005 Mental Health Substance Abuse	42001 Public Health	42002 California Children	42003 CHA Admin	42004 Environmental Health
Building Use Allowance	\$18,199,328	-	\$6,525	-	-	-	\$696,743	-	\$48,250	\$21,914
Equipment Use Allowance	\$6,542,292	-	-	-	-	-	\$178,165	\$5,869	\$102,022	\$33,362
11001 County Executive Office	\$3,551,456	\$4,695	\$79,360	\$10,773	\$41,144	\$12,212	\$99,571	\$18,988	\$32,085	\$24,862
13001 Auditor Controller	\$3,846,282	\$7,639	\$119,695	\$4,203	\$25,428	\$19,524	\$177,103	\$11,249	\$28,424	\$27,348
13002 Internal Audit	\$1,195,761	\$4,917	-	-	-	-	\$4,509	-	-	\$7,094
13003 Payroll	(\$128,489)	(\$217)	(\$4,227)	(\$329)	(\$1,165)	(\$789)	(\$4,654)	(\$944)	(\$1,085)	(\$1,140)
15001 County Counsel	\$4,349,987	\$793,183	-	-	\$92,603	-	\$18,237	-	(\$755)	\$2,446
11301 Human Resources	\$1,146,236	\$1,659	\$32,882	\$1,355	\$8,859	\$5,882	\$55,921	\$12,188	\$13,279	\$13,596
73001 Purchasing	\$1,375,868	\$2,550	\$94,038	\$695	\$14,883	\$28,308	\$21,847	\$1,150	\$8,862	\$2,700
72001 FM - Admin	\$189,517	-	-	-	-	-	-	-	-	-
72006 FM Energy	\$6,587,893	-	(\$94,274)	-	\$9,979	-	\$579,178	\$1,765	(\$14,081)	\$9,633
72007 FM Parking	\$270,638	-	-	-	\$198	-	\$297	-	\$372	\$403
Total Actual Costs	\$46,926,581	\$814,336	\$233,990	\$16,697	\$191,929	\$65,135	\$1,824,917	\$48,295	\$216,363	\$142,219
Roll Forward Amounts	(\$10,256,915)	\$1,765	(\$740,885)	(\$14,747)	\$175,685	(\$107,194)	\$603,021	(\$327,708)	(\$24,004)	(\$108,882)
Regular Adjustments	(\$2,292,672)	-	-	-	-	-	-	-	-	-
One Time Adjustments	\$8,416,633	\$5,615	\$74,420	\$844	\$13,599	\$5,139	\$147,186	\$35,182	(\$120,202)	\$57,907
Total Claimable Cost	\$43,763,027	\$821,916	(\$432,475)	\$2,784	\$381,213	(\$36,920)	\$2,575,134	(\$244,231)	\$72,157	\$91,144



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Exhibit A

Cost Exhibit (Continued)

Department	Total	42006 Animal Control Services	43001 Riv Co Regional Medical Center	43002 Med Indigent Services	43003 Detention Health	45001 Waste Management	51001 DPSS Admin	51003 DPSS Categorical Aid	51004 DPSS Other Aid	51006 DPSS Homeless
Building Use Allowance	\$18,199,328	\$121,180	-	-	-	\$879	\$422,109	-	-	-
Equipment Use Allowance	\$6,542,282	\$71,058	-	-	-	-	-	-	-	-
11001 County Executive Office	\$3,551,456	\$75,399	\$391,005	\$5,397	\$20,055	\$74,731	\$307,335	\$1,068	\$3,205	\$148
13001 Auditor Controller	\$3,848,282	\$37,621	\$429,721	\$20,038	\$6,323	\$35,677	\$114,832	\$6,816	\$4,216	\$1,012
13002 Internal Audit	\$1,195,761	\$8,639	\$10,395	-	-	\$35,343	\$32,189	-	-	-
13003 Payroll	(\$128,499)	(\$1,049)	(\$16,892)	(\$214)	(\$376)	(\$1,488)	(\$21,308)	-	-	-
15001 County Counsel	\$4,349,967	\$4,174	\$23,443	-	-	\$2,417	\$331,337	-	-	-
11301 Human Resources	\$1,146,238	\$12,120	\$205,106	\$2,438	\$3,946	\$22,691	\$158,742	-	-	-
73001 Purchasing	\$1,375,868	\$2,765	\$428,090	\$15,710	\$987	\$28,389	\$23,323	-	\$143	\$224
72001 FM - Admin	\$189,517	-	-	-	-	-	-	-	-	-
72008 FM Energy	\$6,587,933	\$66,320	(\$119,388)	-	-	-	(\$2,155)	-	-	-
72007 FM Parking	\$270,638	\$266	\$130	-	\$92	\$148	\$452	-	-	-
Total Actual Costs	\$46,926,581	\$388,473	\$1,353,810	\$43,369	\$30,977	\$198,787	\$1,366,838	\$7,884	\$7,564	\$1,384
Roll Forward Amounts	(\$10,256,915)	\$37,409	(\$1,098,981)	(\$14,780)	(\$31,841)	(\$52,240)	(\$1,462,328)	(\$10,976)	(\$1,661)	(\$1,332)
Regular Adjustments	(\$2,292,672)	-	-	-	-	-	-	-	-	-
One Time Adjustments	\$9,418,633	(\$8,007)	(\$152,940)	-	-	\$107	\$746,158	-	-	-
Total Claimable Cost	\$43,783,627	\$427,875	\$81,889	\$28,589	(\$884)	\$146,854	\$653,665	(\$3,062)	\$5,903	\$52

County of Riverside
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Exhibit A

Cost Exhibit (Continued)

Department	Total	62001 Local Initiative Admin DCA	52002 DCA Local Initiative	52003 DCA Other Programs	53001 Office of Aging	54001 Veterans Services	63001 Cooperative Extension	72002 EDA Custodial Svcs	72003 EDA Maintenance Svcs	72004 EDA Real Estate
Building Use Allowance	\$18,198,328	-	-	-	-	-	-	\$15,689	\$66,871	\$1,219,172
Equipment Use Allowance	\$6,642,292	-	-	-	-	\$874	-	-	-	-
11001 County Executive Office	\$3,551,456	\$6,607	\$2,216	\$1,151	\$13,404	\$3,913	\$535	\$13,388	\$20,666	\$52,284
13001 Auditor Controller	\$3,646,282	\$6,300	\$10,942	\$6,191	\$29,935	\$2,295	\$1,420	\$35,348	\$65,976	\$93,284
13002 Internal Audit	\$1,195,761	\$352	-	-	\$59,633	\$10,486	-	-	-	-
13003 Payroll	(\$128,489)	(\$148)	(\$103)	(\$7)	(\$1,167)	(\$93)	(\$34)	(\$1,364)	(\$1,217)	(\$178)
15001 County Counsel	\$4,349,997	(\$649)	(\$1,193)	\$2,698	\$2,784	\$817	-	(\$57)	(\$2,066)	\$88,122
11301 Human Resources	\$1,148,238	\$1,044	\$871	\$44	\$3,136	\$588	\$248	\$10,383	\$12,642	\$1,094
73001 Purchasing	\$1,375,668	\$2,623	\$17,111	\$3,684	\$6,944	\$66	\$2	\$3,330	\$11,354	\$4,986
72001 FM - Admin	\$189,517	-	-	-	-	-	-	\$36,087	\$69,621	\$55,627
72006 FM Energy	\$6,587,933	-	\$982	-	\$1,126	-	\$8,987	\$28,462	\$171,121	\$37,064
72007 FM Parking	\$270,638	\$71	-	-	\$75	-	-	\$1,114	\$396	\$131,014
Total Actual Costs	\$46,928,561	\$15,100	\$30,526	\$13,761	\$115,850	\$18,734	\$11,039	\$142,390	\$435,384	\$1,652,428
Roll Forward Amounts	(\$10,255,915)	(\$14,826)	\$622	\$8,949	\$2,796	(\$561)	(\$15,853)	-	-	-
Regular Adjustments	(\$2,292,672)	-	-	-	-	-	-	-	-	-
One Time Adjustments	\$9,416,633	\$11	\$5,123	\$2,303	\$7,735	\$6,655	\$10,251	-	-	-
Total Claimable Cost	\$43,793,627	\$282	\$38,271	\$25,013	\$126,381	\$24,828	\$5,337	\$142,390	\$435,384	\$1,652,428



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Exhibit A

Cost Exhibit (Continued)

Department	Total	72008 FM Design & Construction	72008 FM Facility Projects	72011 FM Facilities Project Group	73003 Printing Services	73004 Supply Services	73005 Fleet Services	73006 Capital Mail	74001 Information Technology	74003 RCT MHz Radio Project
Building Use Allowance	\$18,199,328	\$0,289	-	-	-	\$7,704	\$52,220	\$4,657	\$49,528	\$7,890
Equipment Use Allowance	\$0,542,282	\$0,883	-	-	-	-	-	-	-	-
11001 County Executive Office	\$3,651,456	\$0,883	\$288	-	\$3,002	\$11,131	\$17,982	\$3,400	\$82,845	\$4,032
13001 Auditor Controller	\$3,646,282	\$37,329	\$20,942	\$134	\$7,117	\$9,053	\$34,563	\$3,623	\$72,631	\$6,810
13002 Internal Audit	\$1,195,761	-	-	-	-	-	\$68,299	-	\$5,718	-
13003 Payroll	(\$128,499)	(\$476)	-	-	(\$142)	(\$101)	(\$384)	(\$67)	(\$1,102)	(\$79)
15001 County Counsel	\$4,349,987	\$49,120	(\$16,176)	-	-	-	-	-	-	\$13,573
11301 Human Resources	\$1,146,238	\$5,658	-	-	\$1,083	\$788	\$3,027	\$482	\$7,991	\$502
73001 Purchasing	\$1,375,668	\$2,460	\$8,320	-	\$3,091	\$19,954	\$49,080	\$324	\$10,001	\$237
72001 FM - Admin	\$189,517	\$12,999	\$7,667	-	-	\$51	-	-	-	-
72006 FM Energy	\$6,587,903	-	(\$13,698)	-	-	\$106,083	\$84,127	-	\$140,656	\$28,411
72007 FM Parking	\$270,638	\$1,489	-	-	-	-	-	-	\$1,889	\$241
Total Actual Costs	\$46,926,581	\$124,728	\$7,340	\$134	\$14,151	\$154,673	\$308,914	\$12,519	\$379,957	\$62,717
Roll Forward Amounts	(\$10,256,915)	(\$71,344)	(\$81,721)	(\$66,253)	(\$4,339)	(\$20,249)	(\$81,806)	\$3,408	(\$98,732)	(\$22,011)
Regular Adjustments	(\$2,292,672)	-	-	-	-	-	-	-	-	-
One Time Adjustments	\$8,416,633	-	\$27,616	-	-	-	(\$15,888)	-	(\$40,381)	\$10,121
Total Claimable Cost	\$43,793,627	\$53,385	(\$46,766)	(\$66,119)	\$7,821	\$134,424	\$201,222	\$15,927	\$239,864	\$50,827



County of Riverside
OMB A-87 Cost Allocation Plan

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Exhibit A

Cost Exhibit (Continued)

Department	Total	924001 Trial Court Operations	931104 Regional Parks & Open Space	933281 Trans Commission	934001 Redevelopment Agency	937081 Van Horn Regional Treat JPA	938091 Children & Family First	943001 WRMD Operations	947200 Flood Cont Dist Admin	980001 Law Library
Building Use Allowance	\$18,198,328	\$692,693	-	-	\$7,868	\$85,117	-	-	-	-
Equipment Use Allowance	\$6,542,282	-	-	-	-	-	-	-	-	-
11001 County Executive Office	\$3,551,458	-	\$38,628	-	\$3,612	\$55	-	\$4,113	\$7,874	\$1,428
13001 Auditor Controller	\$3,646,282	\$30,764	\$5,584	\$480	\$31,755	\$119	\$603	\$1,224	\$20,810	\$915
13002 Internal Audit	\$1,195,761	-	-	-	-	-	-	-	-	-
13003 Payroll	(\$128,489)	-	(\$958)	-	-	-	-	-	(\$1,644)	-
15001 County Counsel	\$4,348,967	-	\$20,073	-	(\$6,014)	-	\$9,981	-	-	-
11301 Human Resources	\$1,148,238	-	-	-	-	-	-	-	-	-
73001 Purchasing	\$1,375,669	-	\$19,178	-	\$281	\$5	\$79,882	-	\$41,279	-
72001 FM - Admin	\$189,517	-	-	-	-	-	-	-	-	-
72006 FM Energy	\$6,587,903	\$753,344	-	-	\$4,151	\$50,008	\$17,284	-	-	-
72007 FM Parking	\$270,638	-	-	-	-	-	-	-	-	-
Total Actual Costs	\$46,925,581	\$1,478,791	\$82,503	\$460	\$45,633	\$135,304	\$107,750	\$5,337	\$68,119	\$2,343
Roll Forward Amounts	(\$10,259,915)	(\$2,663,879)	(\$57,827)	(\$153)	\$1,545	\$112,410	\$68,702	(\$5,840)	(\$221,174)	(\$132,982)
Regular Adjustments	(\$2,292,872)	-	-	-	-	-	-	-	-	-
One Time Adjustments	\$9,416,633	\$2,204,665	\$763	-	\$88	\$5,863	-	-	-	\$46,811
Total Claimable Cost	\$43,793,627	\$1,017,567	\$25,639	\$307	\$47,266	\$253,577	\$106,452	(\$503)	(\$153,065)	(\$83,828)



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Exhibit A

Cost Exhibit (Continued)

Department	Total	900101-915301 Various CSAs	All Other	2nd Alloc Remains
Building Use Allowance	\$18,189,328	\$423	\$2,688,086	-
Equipment Use Allowance	\$6,542,282	-	-	-
11001 County Executive Office	\$3,551,456	\$10,032	-	\$2
13001 Auditor Controller	\$3,648,282	\$54,007	\$101,616	\$14
13002 Internal Audit	\$1,195,761	-	\$529,540	-
13003 Payroll	(\$128,489)	(\$224)	(\$432)	-
15001 County Counsel	\$4,349,967	\$9,112	\$18,316	-
11301 Human Resources	\$1,146,238	-	-	\$5
73001 Purchasing	\$1,375,668	\$1,454	\$3,137	\$4
72001 FM - Admin	\$189,517	-	-	-
72006 FM Energy	\$6,587,833	\$668	\$1,351,581	\$17
72007 FM Parking	\$270,638	-	-	-
Total Actual Costs	\$46,928,581	\$75,472	\$4,680,864	\$42
Roll Forward Amounts	(\$10,255,915)	(\$31,133)	(\$1,328,588)	-
Regular Adjustments	(\$2,282,672)	-	-	-
One Time Adjustments	\$9,418,633	\$1,013	\$4,418,021	-
Total Claimable Cost	\$43,793,627	\$45,352	\$7,780,297	-



HOUSING AUTHORITY OF THE COUNTY OF RIVERSIDE
Fiscal Year 2013-2014 Annual Budget
APPENDIX C

COST ALLOCATIONS OF THE HOUSING AUTHORITY (HACR)

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

The basis of allocation was formed by the following conditions:

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

Cost methodologies:

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

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

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

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