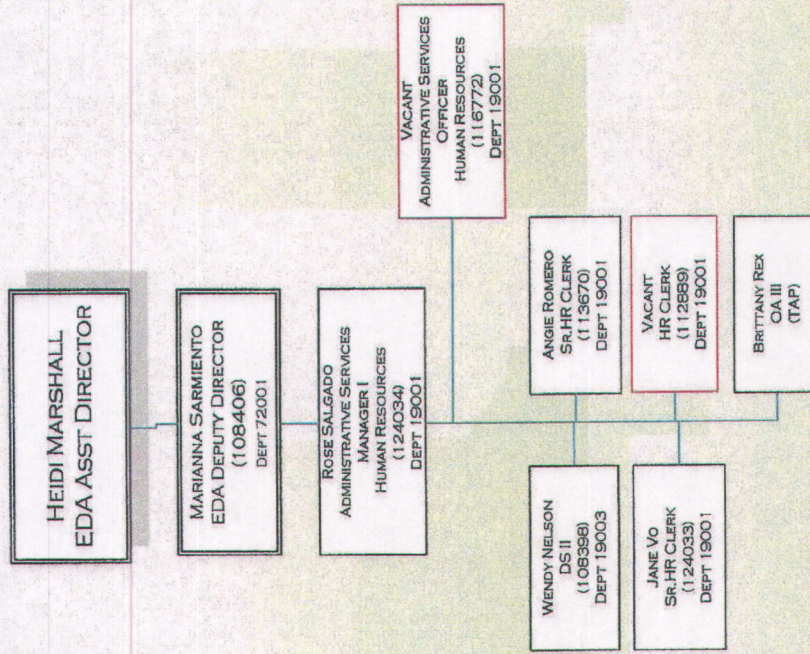


(CURRENT) ECONOMIC DEVELOPMENT AGENCY- HUMAN RESOURCES





II. OFFICIAL FY 2014-2015 BUDGET

ATTACHMENT 2



# REVENUE & EXPENSE SUMMARY

County Of Riverside  
Budget For Year Ending June 30, 2015

Requested Budget  
3/13/14 3:56 PM  
ORG Level - Budget At The Dept Level

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

## REVENUE

Attribute	Attribute Desc	Actual FY 12/13	Budget FY 13/14	Projected FY 13/14	Requested FY 14/15
D	Departmental Revenue	7,838,688	6,185,092	5,662,495	5,460,927
N	Non Dept'l Revenue	120	300	29	300
<b>Grand Total</b>		<b>7,838,808</b>	<b>6,185,392</b>	<b>5,662,524</b>	<b>5,461,227</b>

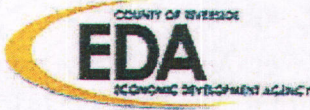
## EXPENSES

Approp	Approp Desc	Actual FY 12/13	Budget FY 13/14	Projected FY 13/14	Requested FY 14/15
1	Salaries and Benefits	7,325,121	3,262,616	2,981,742	3,040,602
2	Services and Supplies	1,369,095	2,778,763	2,657,488	2,300,037
3	Other Charges	1,039,609	915,922	621,965	444,922
4	Fixed Assets	-	-	-	-
7	Intrafund Transfers	(1,800,435)	(771,909)	(598,670)	(324,334)
<b>Grand Total</b>		<b>7,933,390</b>	<b>6,185,392</b>	<b>5,662,525</b>	<b>5,461,227</b>

Net County Cost	(94,582)	-	(1)	-
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Number of Positions	41
Funded	41
Filled	31
Vacant Funded Positions	10
Vacant Unfunded Positions	-
New Positions Requested	-





# Form 1 Personnel Requirements

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

Budget for Year Ending June 30  
 Budget Period 2015  
 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	1	2	\$78,092	\$43,228	\$121,320
13439	HUMAN RESOURCES CLERK	1	0	1	\$41,338	\$22,263	\$63,601
13814	PUBLIC SERVICE EMPLOYEE A	1	-1	0	\$0	\$0	\$0
13815	PUBLIC SERVICE EMPLOYEE B	8	0	8	\$85,190	\$21,424	\$106,614
13865	OFFICE ASSISTANT II	4	0	4	\$113,723	\$75,695	\$189,418
13866	OFFICE ASSISTANT III	1	0	1	\$43,645	\$25,127	\$68,772
13871	TEMPORARY ASST	8	-7	1	\$23,856	\$5,231	\$29,087
13924	SECRETARY II	4	0	4	\$105,472	\$51,196	\$156,668
13926	EXECUTIVE ASSISTANT II	1	0	1	\$55,781	\$32,721	\$88,502
15913	SR ACCOUNTING ASST	1	0	1	\$6,742	\$4,283	\$11,025
15915	ACCOUNTING TECHNICIAN I	2	-1	1	\$43,892	\$22,776	\$66,668
15916	ACCOUNTING TECHNICIAN II	4	0	4	\$234,911	\$104,780	\$339,691
74106	ADMIN SVCS ANALYST II	1	0	1	\$47,813	\$24,226	\$72,039
74154	MANAGING DIRECTOR	1	0	1	\$195,156	\$75,929	\$271,085
74184	DEVELOPMENT SPECIALIST II	1	-1	0	\$0	\$0	\$0
74185	DEVELOPMENT SPECIALIST III	1	-1	0	\$0	\$0	\$0
74191	ADMIN SVCS MGR I	0	1	1	\$35,502	\$17,519	\$53,021
74196	DEP DIR OF EDA	1	0	1	\$143,968	\$61,020	\$204,988
74199	ADMIN SVCS SUPV	1	0	1	\$43,665	\$22,701	\$66,366
74213	ADMIN SVCS OFFICER	1	0	1	\$71,108	\$37,184	\$108,292
74221	PRINCIPAL DEVELOPMENT SPEC	1	-1	0	\$0	\$0	\$0
74231	ASST DIR OF EDA	2	-1	1	\$159,591	\$65,627	\$225,218
74242	ASST COUNTY EXEC OFFCR/HR/EDA	1	0	1	\$238,663	\$88,530	\$327,193
77411	ACCOUNTANT I	1	0	1	\$47,382	\$24,915	\$72,297
77412	ACCOUNTANT II	1	0	1	\$48,142	\$13,616	\$61,758
77414	PRINCIPAL ACCOUNTANT	1	0	1	\$62,461	\$24,740	\$87,201
77416	SUPV ACCOUNTANT	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 2015  
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>
77497	FISCAL ANALYST	1	0	1	\$67,998	\$29,561	\$97,559
77499	FISCAL MANAGER	1	0	1	\$17,978	\$12,966	\$30,944
<i>Grand Total</i>		53	-12	41	\$2,012,069	\$307,253	\$2,919,327





## Form 2 Request For Fixed Assets

Fund:  
Department:  
Program:  
Name:  
Scenario:

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

Attribute 3: Financed Equipment Current FY Requirements  
Attribute 4: New Equipment (Cash Purchase) For Current FY Requirements

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





## Form 2a Request For Vehicles

Fund:  
Department:  
Program  
Name:  
Scenario:

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

Asset Item

Unit Price

# Units

Line AMT

Grand Total

\$0

0

\$0





# Form 3 Department Revenue Estimate

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

Budget for Year Ending June 30  
 Budget Period 2015  
 ORG Level - Budget at the Dept Level

<u>Account</u>	<u>Acct Desc</u>	<u>Detailed Explanation</u>	<u>FY 2012/2013</u> <u>Actual</u>	<u>FY 2013/2014</u> <u>Budget</u>	<u>FY 2013/2014</u> <u>Projection</u>	<u>FY 2014/2015</u> <u>Requested</u>
740020	Interest-Invested Funds	Interest	\$120	\$300	\$29	\$300
771420	Housing Authority	Reimbursement from Housing Authority	\$739,008	\$670,499	\$758,526	\$835,448
777480	Reimb Of Cost-Admin Overhead		\$1,257,450	\$0	\$150,602	\$0
778200	Interfnd - Miscellaneous		\$217,912	\$1,197,043	(\$1,279)	\$0
778220	Interfnd -Office Expense	IF Office Expense Reimbursements	\$1,483,783	\$2,247,018	\$1,876,982	\$3,062,884
778330	Interfnd -Salary Reimbursmt	IF Salary/Benefits Reimbursement	\$3,987,054	\$2,070,532	\$2,862,875	\$1,562,595
781360	Other Misc Revenue		\$152,781	\$0	\$13,473	\$0
781520	Undistributed Revenue		\$700	\$0	\$1,316	\$0
<b>Grand Total</b>			<b>\$7,838,808</b>	<b>\$6,185,392</b>	<b>\$5,662,524</b>	<b>\$5,461,227</b>





# Form 4 Travel Request

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

Budget for Year Ending June 30  
 Budget Period 2015  
 ORG Level - Budget at the Dept Level

<u>Amt Requested</u>	<u>Title of Meeting</u>	<u>Location</u>	<u>Staff Classification</u>	<u># Attended</u>	<u># Nites</u>	<u>Estimated Dates</u>	<u>Total Costs</u>	<u>Discount</u>
<u>Description of Training</u>								
\$1,300	SELECT USA	WASHINGTON DC	MANAGING DIRECTOR	1	3	OCT/NOV 2014	\$1,300	\$0
\$600		SACRAMENTO, CA	MANAGING DIRECTOR	1	1	DEC 2014	\$600	\$0
\$600		SACRAMENTO, CA	MANAGING DIRECTOR	1	1	NOV 2014	\$600	\$0
\$600		SACRAMENTO, CA	MANAGING DIRECTOR	1	1	OCT 2014	\$600	\$0
\$600		SACRAMENTO, CA	MANAGING DIRECTOR	1	1	SEPT 2014	\$600	\$0
\$1,300	SELECT USA	WASHINGTON DC	ASST DIR OR DEP DIR	1	3	OCT/NOV 2014	\$1,300	\$0
<b>Grand Total</b>							<b>\$5,000</b>	





# 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 2015  
 ORG Level - Budget at the Dept Level

<u>Approv</u>	<u>Account</u>	<u>Acct Desc</u>	<u>Detailed Justification</u>	<u>FY 2012/2013</u> <u>Actual</u>	<u>FY 2013/2014</u> <u>Budget</u>	<u>FY 2013/2014</u> <u>Projection</u>	<u>FY 2014/2015</u> <u>Requested</u>
1		Salaries and Benefits					
	510040	Regular Salaries		\$4,864,021	\$2,069,722	\$1,771,346	\$1,903,022
	510200	Payoff Permanent-Seasonal	No payouts are anticipated for FY14-15.	\$167,267	\$86,463	\$82,897	\$0
	510320	Temporary Salaries		\$147,067	\$78,300	\$203,382	\$109,046
	510420	Overtime		\$27,692	\$0	\$5,574	\$0
	510440	Administrative Leave		\$108,523	\$0	\$0	\$0
	510520	Bilingual Pay		\$7,196	\$0	\$0	\$0
	510620	Shift Differential		\$59	\$0	\$0	\$0
	510700	Holiday Pay		\$1,496	\$0	\$0	\$0
	510790	Bonus Pay		\$19,000	\$0	\$0	\$0
	513000	Retirement-Misc.		\$913,189	\$18,342	\$0	\$18,342
	513020	Retirement-Misc Temp		\$1,868	\$0	\$0	\$0
	513120	Social Security		\$293,533	\$0	\$0	\$0
	513140	Medicare Tax		\$78,940	\$0	\$0	\$0
	515040	Flex Benefit Plan		\$519,114	\$0	\$0	\$0
	515100	Life Insurance		\$3,996	\$0	\$0	\$0
	515120	Long Term Disability		\$19,463	\$0	\$0	\$0
	515160	Optical Insurance		\$2,506	\$0	\$0	\$0
	515200	Retiree Health Ins		\$7,452	\$0	\$0	\$0



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

Budget for Year Ending June 30  
 Budget Period 2015  
 ORG Level - Budget at the Dept Level

<u>Approp Account Acct Desc</u>	<u>Detailed Justification</u>	<u>FY 2012/2013</u> <u>Actual</u>	<u>FY 2013/2014</u> <u>Budget</u>	<u>FY 2013/2014</u> <u>Projection</u>	<u>FY 2014/2015</u> <u>Requested</u>
515220 Short Term Disability		\$16,824	\$0	\$0	\$0
515260 Unemployment Insurance	FY14-15 Unemployment rate reflects ISF rate approved by BOS.	\$36,971	\$49,712	\$49,712	\$37,932
517000 Workers Comp Insurance	FY14-15 Workers Compensation rate reflects ISF rate approved by BOS.	\$39,596	\$31,870	\$31,870	\$65,000
518010 Def Comp Ben Mgmt & Conf		\$22,426	\$0	\$0	\$0
518020 Flexible Spending Account Fees		\$301	\$0	\$0	\$0
518040 Transportation Admin Fee		\$527	\$0	\$0	\$0
518060 LUINA Pension Plan		\$4,848	\$0	\$0	\$0
518100 Budgeted Benefits		\$0	\$928,207	\$836,961	\$907,260
518120 SEIU Pension Plan		\$10,628	\$0	\$0	\$0
518140 SEIU Training		\$675	\$0	\$0	\$0
518150 LIUNA Health & Safety		\$350	\$0	\$0	\$0
518180 Other Post Employment Benefits		\$9,593	\$0	\$0	\$0
<b>Approp Total</b>		<b>\$7,325,121</b>	<b>\$3,262,616</b>	<b>\$2,981,742</b>	<b>\$3,040,602</b>
<b>2 Services and Supplies</b>					
520200 Communications		\$0	\$439,298	\$0	\$0
520230 Cellular Phone	AT&T Mobility and Verizon wireless	\$56,059	\$54,686	\$36,153	\$40,000
520250 Communications Equip-Install	RCIT Communication Svcs Telephone	\$1,758	\$116,795	\$582	\$1,500
520260 Computer Lines	RCIT Communication Svcs Network	\$230,458	\$568	\$534	\$242
520270 County Delivery Services	County delivery expenditures	\$0	\$1,201	\$1,201	\$1,540
520320 Telephone Service	RCIT Communications Svc Telecom Ops.	\$116,967	\$92,022	\$27,392	\$33,354
520330 Communication Services	Bright Mail and Charter Communications	\$23,716	\$18,200	\$25,710	\$20,411



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

Budget for Year Ending June 30  
 Budget Period 2015  
 ORG Level - Budget at the Dept Level

<u>Agency Account Acct Desc</u>	<u>Detailed Justification</u>	<u>FY 2012/2013</u> <u>Actual</u>	<u>FY 2013/2014</u> <u>Budget</u>	<u>FY 2013/2014</u> <u>Projection</u>	<u>FY 2014/2015</u> <u>Requested</u>
520350 IT Core Services	RCIT Core Services	\$0	\$668,916	\$774,788	\$652,668
520930 Insurance-Liability	ISF-Risk Management - General Liability - ADMIN charge.	\$33,328	\$30,782	\$30,782	\$12,554
520945 Insurance-Property	ISF Risk Management - Property Admin Charge	\$10,321	\$6,351	\$6,351	\$2,541
521340 Maint-Communications Equipment	RCIT Communication Svc Network	\$1,055	\$2,166	\$1,038	\$2,200
521360 Maint-Computer Equip	RCIT Communication Svc Telecom Operations	\$48,008	\$13,226	\$647,569	\$716,261
521540 Maint-Office Equipment	Advance Copier - Based on current FY's average.	\$24,124	\$27,500	\$21,790	\$33,100
521640 Maint-Software	RCIT Messge Services and MicroSoft EA Annual Svs Fee	\$15,294	\$1,417	\$586,413	\$388,026
521660 Maint-Telephone	RCIT - Telephone Maint	\$2	\$0	\$23,743	\$0
522310 Maint-Building and Improvement	Custodial, Maintenance Svcs, Cust Supplies, Vacate Pest Control Alloc Cost from FM.	\$15,123	\$30,755	\$18,975	\$21,508
523100 Memberships	Memberships - Ca Assoc for LOC and Gov Finance Office	\$2,288	\$980	\$27,975	\$26,000
523640 Computer Equip-Non Fixed Asset	GST based on current FY's expenditures.	\$287,004	\$12,493	\$1,742	\$3,484
523680 Office Equip Non Fixed Assets		\$8,276	\$30,898	\$0	\$0
523700 Office Supplies	Office Supplies based on FY's average.	\$51,611	\$51,871	\$23,610	\$26,000
523760 Postage-Mailing	Central Mail Svcs and Mail Stop, UPS, Fed X and PO Boxes	\$11,911	\$21,672	\$20,117	\$16,500
523800 Printing/Binding	Print Services based on 13/14 expenses.	\$130	\$389	\$389	\$400
523820 Subscriptions	Annual/monthly subscriptions.	\$641	\$500	\$500	\$750
524560 Auditing And Accounting		\$495	\$0	\$0	\$0
524820 Engineering Services		\$906	\$327,433	\$0	\$0
525080 Temp Assist Pool Svcs	Temporary Assignment Personnel - Based on FY 13/14 actuals.	\$8,854	\$9,815	\$9,187	\$15,000

Thursday, March 13, 2014



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

Budget for Year Ending June 30  
 Budget Period 2015  
 ORG Level - Budget at the Dept Level

<u>Approp Account Acct Desc</u>	<u>Detailed Justification</u>	<u>FY 2013/2013</u> <u>Actual</u>	<u>FY 2013/2014</u> <u>Budget</u>	<u>FY 2013/2014</u> <u>Projection</u>	<u>FY 2014/2015</u> <u>Requested</u>
525300 OASIS Processing-Financials	Oasis - Processing Financials	\$4,059	\$120,686	\$3,211	\$4,000
525310 OASIS Processing-HRMS	OASIS Processing - HRMS fees based per pay check distributed	\$15,205	\$76,895	\$9,083	\$10,000
525330 RMAP Services	RMAP charges based on 13/14 expenses.	\$10,638	\$12,400	\$12,400	\$14,000
525340 Temporary Help Services	Physicals & other employment expenses.	\$2,205	\$5,000	\$2,975	\$3,500
525440 Professional Services	RCIT - Business Software Sys & Comm Svc Network.	\$4,034	\$179,557	\$6,322	\$15,000
526420 Advertising	Advertising based on 13/14 expenses	\$717	\$2,000	\$2,000	\$3,000
526700 Rent-Lease Bldgs	Riverside Center Lease expense.	\$192,324	\$188,631	\$120,946	\$79,636
527780 Special Program Expense	Salary reimb to HA for 25%, Assistant Director (HR), and Exec Mgmt Sec., Budget Based on 13/14 expenses	\$51,516	\$124,367	\$143,408	\$71,599
527840 Training-Education/Tuition	Training and tuition reimbursement costs.	\$452	\$7,000	\$7,000	\$7,000
528140 Conference/Registration Fees	Conference and registration fees	\$530	\$2,000	\$2,000	\$2,000
528900 Air Transportation	Air Travel based on Travel Authorizations	\$1,417	\$1,092	\$3,254	\$3,000
528920 Car Pool Expense	Carpool - 13/14 average mo. = \$4,668.71	\$123,817	\$86,891	\$43,255	\$59,363
528960 Lodging	Lodging based on Travel Authorizations.	\$1,239	\$0	\$4,480	\$5,000
528980 Meals	Meals based on Travel Authorization	\$107	\$0	\$152	\$100
529000 Miscellaneous Travel Expense	Misc Travel - Based on Travel Authorizations	\$168	\$3,464	\$3,464	\$500
529040 Private Mileage Reimbursement	Based on 13/14 expenses	\$12,338	\$8,846	\$6,997	\$8,300
<b>Approp Total</b>		<b>\$1,369,095</b>	<b>\$2,778,763</b>	<b>\$2,657,488</b>	<b>\$2,300,037</b>
<b>3 Other Charges</b>					
536760 Interfnd Exp-Audit & Acctg Fee	PR Transactions 38 x \$4.39 x 26	\$9,209	\$10,084	\$4,422	\$4,337



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

Budget for Year Ending June 30  
 Budget Period 2015  
 ORG Level - Budget at the Dept Level

<u>Approp Account Acct Desc</u>	<u>Detailed Justification</u>	<u>FY 2012/2013</u> <u>Actual</u>	<u>FY 2013/2014</u> <u>Budget</u>	<u>FY 2013/2014</u> <u>Projection</u>	<u>FY 2014/2015</u> <u>Requested</u>
536840 Interfnd Exp-Co Support Svc	COWCAP	\$476,571	\$295,134	\$295,134	(\$170,144)
536920 Interfnd Exp-Gen Office Exp	IF Expenses based on FY 13/14	\$28,414	\$25,000	\$7,596	\$10,000
537000 Interfnd Exp-Leases	Indio EDA-\$11,536.04	\$330,508	\$394,662	\$138,042	\$138,432
537020 Interfnd Exp-Legal Services	County Counsel legal fee	\$21,432	\$28,000	\$9,301	\$15,000
537040 Interfnd Exp-Maintenance	Parking validation expense	\$0	\$0	\$400	\$1,000
537080 Interfnd Exp-Miscellaneous	Misc IF expenses	(\$21,139)	\$4,475	\$1,897	\$203,429
537090 Interfnd Exp-Personnel Svcs	HR rate fy 14/15	\$44,774	\$52,600	\$22,902	\$18,958
537180 Interfnd Exp-Salary Reimb	IF Salary Reimb. based FY 13/14 expenses.	\$149,840	\$105,967	\$141,408	\$222,410
537260 Interfnd Exp-GIS	GIS expense	\$0	\$0	\$863	\$1,500
<b>Approp Total</b>		<b>\$1,039,609</b>	<b>\$915,922</b>	<b>\$621,965</b>	<b>\$444,922</b>
<b>7 Intrafund Transfers</b>					
572800 Intra-Miscellaneous	Intra-Fund Misc	(\$752,451)	(\$548,038)	(\$287,743)	(\$63,148)
573400 Intra-Salary and Benefit Reimb	Intra-Fund Sal/Bene Reimb	(\$1,047,984)	(\$223,871)	(\$310,927)	(\$261,186)
<b>Approp Total</b>		<b>(\$1,800,435)</b>	<b>(\$771,909)</b>	<b>(\$598,670)</b>	<b>(\$324,334)</b>
<b>Grand Total</b>		<b>\$7,933,390</b>	<b>\$6,185,392</b>	<b>\$5,662,525</b>	<b>\$5,461,227</b>





# Form 7 Revenue/Expenditure Monthly Projection

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

Budget for Year Ending June 30  
 Budget Period - 2015  
 ORG Level - Budget at the Dept Level

<u>Rev/Exp</u>	<u>Long Descr</u>	<u>JUL</u>	<u>AUG</u>	<u>SEP</u>	<u>OCT</u>	<u>NOV</u>	<u>DEC</u>	<u>JAN</u>	<u>FEB</u>	<u>MAR</u>	<u>APR</u>	<u>MAY</u>	<u>JUN</u>	<u>JUL for JUN</u>	<u>AUG for JUN</u>	<u>Total %</u>
E	Percentages are based on FY2013/2013 trends.	8.10	3.00	7.00	7.60	11.50	8.20	8.30	6.90	6.60	7.40	10.10	3.10	8.40	3.80	100.00
R	Percentages are based on FY 2012/2013 trends.	0.00	11.00	7.00	7.40	11.60	8.20	7.30	7.00	7.50	7.10	10.20	-0.10	1.50	14.30	100.00





# Form 8 Program Element Summary

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

Budget for Year Ending June 30  
 Budget Period 2015  
 ORG Level - Budget at the Dept Level

<u>Program</u>	<u>Program Desc</u>	<u>Revenue Sources</u>	<u>Positions Funded</u>	<u>Positions Filled</u>	<u>Approved Total</u>	<u>Est. Revenue</u>	<u>Net County Cost</u>
<b>EDA Agency Administration</b>							
	EDA Agency Administration provides administrative support to all EDA divisions in the functions of accounting and finance, human resources, administrative support, and executive management.	Revenue is received through reimbursement of actual costs from state, federal, and special revenue funding sources for divisions benefiting from the administrative support provided.	41	31	\$5,842,600	\$5,842,300	\$300
	<b>Total</b>		<b>41</b>	<b>31</b>	<b>\$5,842,600</b>	<b>\$5,842,300</b>	<b>\$300</b>



**III. EXPENSE ITEMS REQUIRING COST ALLOCATION**

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



#### IV. METHODS FOR ALLOCATING COSTS

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

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

- C. **Human Resources Cost Pool** - All costs that are accumulated during the accounting period in the Human Resources Cost Pool are allocated based on the number of full-time equivalents (FTE's) during the period by each division. (Attachment B).
- D. **Executive Management Cost Pool**- All costs that are accumulated during the accounting period in the Executive Management Cost Pool are allocated 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 C).
- E. **Administration and Accounting & Finance Cost Pool**- All costs that are accumulated during the accounting period in the Administration and Accounting & Finance cost pool are allocated to each budgetary unit based on the percentage of salaries (direct and allocated) to that unit. (Attachment D).



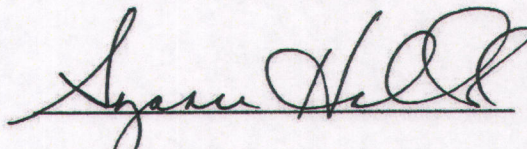
**V. CERTIFICATE OF COST ALLOCATION PLAN.**

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 May 18, 2015 to establish cost allocations or billings for July 1, 2014 through June 30, 2015 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: 5/18/2015



**Staff Labor Distribution (Time Card)**

Attachment A



**EDA Timesharing Administration**

Employee Information	
EMPLOYEE NAME :	
EMPLOYEE ID:	
PAY PERIOD:	
PP BEGIN DATE:	PP END DATE:

Common Time Reporting Codes (TRC)			
REG	Regular Work	HLU	Holiday Used
SCK	Sick	HLR	Holiday Worked
VAC	Vacation	HLE	Holiday Earned
ANU	Annual Leave (Mngt Only)	BER	Bereavement
CTW	Comp Time Worked	OVT	Overtime
CLU	Comp Leave Used	IIA	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**



EDA Administration  
FY14-15 Budget Interfund Allocation

Allocation #1 -- HR						
FY14/15 Budget FTE Calculation	# Direct Hours Allocated	FTE's from Admin	FTE's from Budgets	Total HR Allocation Basis	% to Apply to HR Costs	HR Budget Allocated
CDBG	1,331.20	0.64	7.00	7.64	0.97%	2,312.08
NSP1	-	-	-	-	0.00%	-
Home	-	-	-	-	0.00%	-
Aviation	2,953.60	1.42	8.00	9.42	1.19%	2,850.75
RDA Housing Bonds	-	-	-	-	0.00%	-
Low/Mod Housing Fund	-	-	-	-	0.00%	-
Successor Agency RDA	-	-	-	-	0.00%	-
Successor Agency OSB	-	-	-	-	0.00%	-
CSA's	2,288.00	1.10	34.80	35.90	4.54%	10,864.34
WDC	2,724.80	1.31	131.17	132.48	16.77%	40,092.13
Fair	2,683.20	1.29	9.00	10.29	1.30%	3,114.04
Housing Authority	1,539.20	0.74	116.20	116.94	14.80%	35,389.30
Libraries	6,968.00	3.35	3.00	6.35	0.80%	1,921.69
Museum	561.60	0.27	1.60	1.87	0.24%	565.91
Economic Development	-	-	5.00	5.00	0.63%	1,513.14
Marketing	-	-	8.00	8.00	1.01%	2,421.02
Business Intelligence	-	-	2.00	2.00	0.25%	605.26
FM Admin (Less .5 FTE for Rose Salgado)	4,430.40	1.63	429.20	430.83	54.54%	130,381.15
Office on Film and TV	2,080.00	1.00	1.00	2.00	0.25%	605.26
Salton Sea Project	-	-	2.00	2.00	0.25%	605.26
Office on Foreign Trade	624.00	0.30	8.00	8.30	1.05%	2,511.81
Legislative Interns	11,148.80	5.36	-	5.36	0.00%	-
Executive Management	3,952.00	1.90	-	1.90	0.24%	574.99
Admin	10,712.00	5.15	-	5.15	0.65%	1,558.53
Accounting & Finance	8,112.00	3.90	-	3.90	0.49%	1,180.25
	<b>FY14-15 FTE's</b>	<b>29.36</b>	765.97	795.33		
Less: Legislative Interns		(5.36)	-	(5.36)		
		<b>24.00</b>	<b>765.97</b>	<b>789.97</b>	<b>100.00%</b>	<b>\$ 239,066.91</b>



**Executive Management Cost Pool**

Attachment C



EDA Administration  
FY14-15 Budget Interfund Allocation

Alloc # 3 - EXCHANGE

EDA DIVISIONS										
	Economic Development	NSP	CSA's	CDBG	Housing Authority	Workforce Development	Fair	Aviation	Libraries	Total
EDA Assistant Directors:	H. Marshall	H. Marshall	S. Holland	S. Holland	H. Marshall	H. Marshall	T. Miller	H. Marshall	S. Holland	
	12.50%	12.50%	12.50%	12.50%	12.50%	12.50%	0.00%	12.50%	12.50%	100.00%
Exec. Mgmt. Personnel										
TOTALS	50,243	50,243	50,243	50,243	50,243	50,243	-	50,243	50,243	401,941

(1) Executive Management Allocated costs include Salaries & Benefits plus HR Allocation plus and IT Allocation.



**Administration and Accounting & Finance**

Attachment D



EDA Administration  
FY14-15 Budget Interfund Allocation

Alloc # 4 - ACCTFIN/Admin

FY 14/15 BUDGET		Payroll Costs from Allocations		Classification Adjustments	%	Adjusted Salaries	Alloc #3-- ACCTFIN/ ADMIN	TOTAL Adjusted Salaries plus ACCTFIN/ADMIN
Division	FY 14-15 Budgeted Salaries & Benefits	Alloc #1- HR	Alloc #2- EXMANAGE					
CDBG	115,296.77	2,312.08	50,242.68	-	11.70%	167,851.52	90,227.82	258,079.34
AIRPORTS	93,257.21	2,850.75	50,242.68	-	10.21%	146,350.64	78,670.12	225,020.76
CSA	122,288.72	10,864.34	50,242.68	-	12.79%	183,395.74	98,583.54	281,979.28
WDC	51,247.10	40,092.13	50,242.68	-	9.87%	141,581.91	76,106.71	217,688.61
NSP	-	-	50,242.68	-	3.50%	50,242.68	27,007.72	77,250.40
HA	-	35,389.30	50,242.68	-	5.97%	85,631.97	46,031.08	131,663.05
Economic Development	-	1,513.14	50,242.68	-	3.61%	51,755.82	27,821.10	79,576.92
Marketing	-	2,421.02	-	-	0.17%	2,421.02	1,301.41	3,722.43
Business Intelligence	-	605.26	-	-	0.04%	605.26	325.35	930.61
FAIR	131,424.54	3,114.04	-	-	9.38%	134,538.58	72,320.60	206,859.18
MUSEUM	-	565.91	-	-	0.04%	565.91	304.20	870.12
FM Admin	405,315.58	130,381.15	-	-	0.00%	535,696.73	-	535,696.73
LIBRARIES	335,179.36	1,921.69	50,242.68	-	27.01%	387,343.73	208,214.85	595,558.58
Legislative Interns	178,652.99	-	-	-	0.00%	178,652.99	-	178,652.99
OFT	39,523.14	2,511.81	-	-	2.93%	42,034.95	22,595.70	64,630.65
Salton Sea Project	-	605.26	-	-	0.04%	605.26	325.35	930.61
Office on Film and TV	38,561.44	605.26	-	-	2.73%	39,166.69	21,053.88	60,220.57
ACCTFIN	399,748.02	1,180.25	-	-	0.00%	400,928.27	-	-
EXMANAGE	401,366.41	574.99	(401,941.41)	-	0.00%	-	-	-
IT	-	-	-	-	0.00%	-	-	-
HR	239,066.91	(239,066.91)	-	-	0.00%	-	-	-
ADMIN	368,402.63	1,558.53	-	-	0.00%	369,961.16	-	-

Total EDA Admin FY14-15 Budgeted Salaries & Benefits	\$ 2,919,330.82	-	0.00	\$ 2,919,330.82	\$ -	\$ 770,889.43	\$ 2,919,330.82
		Less: FM & Special Projects (Legis Interns)		(714,349.72)			
		Less: ADMIN SUPPORT & ACCTFIN		(770,889.43)			
		Allocation Basis		\$ 1,434,091.67	100.00%		



**HOUSING AUTHORITY OF THE COUNTY OF RIVERSIDE**  
**Fiscal Year 2015-2016 Annual Budget**  
**APPENDIX B**

**COUNTY-WIDE COST ALLOCATION PLAN (COWCAP) for FY 2014-2015**

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.





**JOHN CHIANG**  
**California State Controller**

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Riverside  
Riverside, California**

**Date: June 18, 2014  
Filing Ref: RIV15**

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 **2014-15** fiscal year. This approval is subject to the conditions contained in Section III.

Departmental indirect cost proposals should clearly identify those costs that have been distributed through Sections I and II of this agreement in accordance with the guidelines of the responsible grantor agency for that department. Further, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied from the Data Processing Department.

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

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The indirect overhead and support service costs listed in **Exhibit A** (attached) are formally approved as actual costs for the **2012-13** fiscal year and as estimated costs for the **2014-15** 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, 2014**, for further allocation to federal grants and contracts performed by the respective county departments.



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

---

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

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

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

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**SECTION III: CONDITIONS**

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

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



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

**D. BILLED COSTS:** Charges for the services cited in Section II will be billed or cost applied in accordance with the procedures established by the county and recorded on the books of the cost center providing the service. Such charges will be based on the actual allowable costs, as defined by OMB 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:** Regular adjustment of \$115,901 in Exhibit A should not be included when calculating carry forward for FY 2016/17 estimated cost allocation plan.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF RIVERSIDE****JOHN CHIANG  
CALIFORNIA STATE CONTROLLER****BY** Original signed by**BY** Original signed by Anita Dagan forPaul Angulo**Hitomi Sekine, Bureau Chief  
Local Government Policy and Reporting  
Division of Accounting and Reporting**NameAuditor-ControllerTitle6-23-20146-30-2014DateDate**Negotiated by Sandeep Singh  
Telephone (916) 445-2987**

cc: State and Federal Agencies

Attachment



Fiscal Year 2012/2013 actual  
For Use In Year 2014/2015

County of Riverside  
OMB A-87 Cost Allocation Plan

Date Printed: 12/19/2013

Exhibit A

Cost Exhibit

Department	Total	10001 Board of Super/Isors	10002 Assessment Appeals Board	11003 Cont & Land Acq-ACO	11004 Pension Obligation	11009 Contribution to Trial Court	11010 Contribution to Other	11011 Contribution to Com	11012 Coral Project	11014 County Contrib to Hlth & MH
Building Use Allowance	\$20,628,881	\$310,210	\$2,539	-	-	-	-	-	-	-
Equipment Use Allowance	\$7,416,693	\$12,298	\$2,872	-	-	-	-	-	-	-
11001 County Executive Office	\$2,757,122	\$10,114	\$1,134	-	-	-	\$1,148	-	\$90,266	\$367
13001 Auditor Controller	\$2,847,108	\$9,903	\$802	\$60	-	\$1,069	\$554	-	\$553	\$191
13002 Internal Audit/Specialized Accounting	\$1,183,165	\$162	\$13	-	-	-	\$32	-	\$1	-
13003 Payroll	(\$182,399)	(\$556)	(\$125)	-	-	-	-	-	-	-
15001 County Counsel	\$3,600,132	\$215,905	\$108,629	-	-	-	-	-	-	-
11001 Human Resources	\$1,230,905	\$3,465	\$388	-	-	-	\$977	-	-	-
73001 Purchasing	\$1,042,104	\$1,367	\$23	\$11	-	-	\$698	-	-	-
72001 EDA FM - Admin	\$194,770	-	-	-	-	-	-	-	-	-
72008 EDA Energy	\$7,985,588	\$237,275	\$8,304	-	-	-	-	-	-	-
72007 EDA Parking	\$79,070	-	\$1,327	-	-	-	-	-	-	-
Total Actual Costs	\$48,782,919	\$800,143	\$125,908	\$71	-	\$1,069	\$3,407	-	\$90,820	\$558
Roll Forward Amounts	\$1,749,875	(\$185,556)	\$30,636	(\$30)	(\$53)	\$150	\$384	(\$3)	(\$73,118)	\$243
Regular Adjustments	\$115,901	-	-	-	-	-	-	-	-	-
One Time Adjustments	-	-	-	-	-	-	-	-	-	-
Total Claimable Cost	\$50,648,695	\$614,585	\$156,542	\$41	(\$53)	\$1,219	\$3,791	(\$3)	\$17,702	\$801



Fiscal Year 2012/2013 actual  
For Use In Year 2014/2015

County of Riverside  
OMB A-87 Cost Allocation Plan

Date Printed: 12/19/2013

Cost Exhibit (Continued)

Exhibit A

Department	Total	11017 Domestic Violence	11021 Interest on Trans & Teeter	11022 Lease-Purchase Long Term	11029 Legislative Admin	11030 Leased Court Facilities	11033 Confidential Court Orders	11034 Teeter Debt Svc	11035 Mitigation Project	11036 Wc-Mshcp
Building Use Allowance	\$20,628,681	-	-	-	-	-	-	-	-	-
Equipment Use Allowance	\$7,416,693	-	-	-	-	-	-	-	-	-
11001 County Executive Office	\$2,757,122	-	\$48	-	\$1,710	-	\$277	\$154	-	\$1,746
13001 Auditor Controller	\$2,847,108	\$3	\$158	-	\$866	-	\$114	\$289	\$497	\$255
13002 Internal Audit/Specialized Accounting	\$1,183,165	-	\$1	-	\$47	-	\$7	\$4	-	\$48
13003 Payroll	(\$182,399)	-	-	-	-	-	-	-	-	-
15001 County Counsel	\$3,600,132	-	-	-	(\$1,082)	-	-	\$866	-	-
11301 Human Resources	\$1,230,905	-	-	-	-	-	-	-	-	-
73001 Purchasing	\$1,042,104	-	-	-	\$2,329	-	-	\$102	-	-
72001 EDA FM - Admin	\$194,770	-	-	-	-	-	-	-	-	-
72006 EDA Energy	\$7,985,568	-	-	-	-	-	-	-	-	-
72007 EDA Parking	\$79,070	-	-	-	-	-	-	-	-	-
<b>Total Actual Costs</b>	<b>\$48,782,919</b>	<b>\$3</b>	<b>\$207</b>	<b>-</b>	<b>\$3,970</b>	<b>-</b>	<b>\$398</b>	<b>\$1,445</b>	<b>\$497</b>	<b>\$2,049</b>
Roll Forward Amounts	\$1,749,875	(\$2)	(\$268)	(\$34)	\$1,403	(\$496,254)	(\$419)	\$227	(\$5,152)	(\$1,236)
Regular Adjustments	\$115,901	-	-	-	-	-	-	-	-	-
One Time Adjustments	-	-	-	-	-	-	-	-	-	-
<b>Total Claimable Cost</b>	<b>\$50,648,695</b>	<b>\$1</b>	<b>(\$61)</b>	<b>(\$34)</b>	<b>\$5,373</b>	<b>(\$496,254)</b>	<b>(\$21)</b>	<b>\$1,672</b>	<b>(\$4,655)</b>	<b>\$613</b>



County of Riverside  
OMB A-87 Cost Allocation Plan

Date Printed: 12/19/2013

Exhibit A

Cost Exhibit (Continued)

Department	Total	11037 Dev Impact Fee Op Org	11038 EO Subfund Operations	11039 Court Facilities	11040 Pension Obligation Bonds	11042 Capital Impr Prog Cap	11043 Court Reporting Transcripts	11044 Grand Jury Admin	11050 National Pollutant Dschg Elim	11051 Tobacco Settlement
Building Use Allowance	\$20,628,681									
Equipment Use Allowance	\$7,416,693									
11001 County Executive Office	\$2,757,122	\$815	\$1,562	\$1,163	\$997	\$91	\$1,117	\$284	\$949	\$525
13001 Auditor Controller	\$2,847,108	\$2,078	\$854	\$538	\$704	\$806	\$2,670	\$22	\$723	\$42
13002 Internal Audit/Specialized Accounting	\$1,183,165	\$22	\$43	\$32	\$27	\$2	\$30	\$8	\$25	\$14
13003 Payroll	(\$182,399)		(\$10)					(\$5)	(\$21)	
15001 County Counsel	\$3,600,132							\$5,480		
11301 Human Resources	\$1,230,905								\$132	
73001 Purchasing	\$1,042,104	\$509	\$432	\$233					\$145	
72001 EDA FM - Admin	\$194,770									
72006 EDA Energy	\$7,985,566									
72007 EDA Parking	\$79,070									
<b>Total Actual Costs</b>	<b>\$48,782,919</b>	<b>\$3,424</b>	<b>\$2,881</b>	<b>\$1,966</b>	<b>\$1,728</b>	<b>\$899</b>	<b>\$3,817</b>	<b>\$5,789</b>	<b>\$1,953</b>	<b>\$581</b>
Roll Forward Amounts	\$1,749,875	\$805	\$1,418	\$477	(\$18,557)	\$189	(\$5,804)	(\$29,133)	\$17	
Regular Adjustments	\$115,901									
One Time Adjustments										
<b>Total Claimable Cost</b>	<b>\$50,648,695</b>	<b>\$4,229</b>	<b>\$4,299</b>	<b>\$2,443</b>	<b>(\$16,829)</b>	<b>\$1,088</b>	<b>(\$1,987)</b>	<b>(\$23,344)</b>	<b>\$1,970</b>	<b>\$581</b>



Fiscal Year 2012/2013 actual  
For Use In Year 2014/2015

County of Riverside  
OMB A-87 Cost Allocation Plan

Date Printed: 12/19/2013

Cost Exhibit (Continued)

Exhibit A

Department	Total	11060 Riv Co Health Program	11093 Oasis HRMS Production	11099 Indigent Defense	11303 Air Quality Division	11306 Self Administered	11307 Property Insurance	11308 Workers Compensation	11309 Malpractice Insurance	11310 Liability Insurance
Building Use Allowance	\$20,628,681	-	-	-	-	-	-	-	-	-
Equipment Use Allowance	\$7,416,693	-	-	-	-	-	-	-	-	-
11001 County Executive Office	\$2,757,122	-	-	\$8,310	\$516	\$289	\$4,504	\$5,019	\$1,213	\$5,598
13001 Auditor Controller	\$2,847,108	\$102,088	-	\$1,974	\$1,804	\$228	\$721	\$76,109	\$2,051	\$9,707
13002 Internal Auditor/Specialized Accounting	\$1,183,165	-	-	\$224	\$14	\$8	\$1,479	\$1,481	\$1,388	\$1,506
13003 Payroll	(\$182,399)	-	-	-	(\$28)	-	(\$10)	(\$356)	(\$19)	(\$240)
15001 County Counsel	\$3,600,132	-	-	\$4,388	-	-	-	-	-	\$66,702
11301 Human Resources	\$1,230,905	-	-	-	\$203	\$10,673	\$64	\$5,993	\$128	\$1,799
73001 Purchasing	\$1,042,104	-	-	\$23	\$66	-	\$27	\$408	\$27	\$218
72001 EDA FM - Admin	\$164,770	-	-	-	-	-	-	-	-	-
72006 EDA Energy	\$7,985,568	-	-	-	(\$591)	-	-	\$3,945	-	\$1,033
72007 EDA Parking	\$79,070	-	-	-	-	-	-	-	-	\$139
Total Actual Costs	\$48,782,919	\$102,088	-	\$15,919	\$1,586	\$11,196	\$6,875	\$82,549	\$4,788	\$86,462
Roll Forward Amounts	\$1,749,875	-	-	(\$41,405)	(\$122,650)	\$6,329	(\$63)	(\$7,754)	(\$589)	\$62,025
Regular Adjustments	\$115,901	-	-	-	\$115,901	-	-	-	-	-
One Time Adjustments	-	-	-	-	-	-	-	-	-	-
Total Claimable Cost	\$50,648,695	\$102,088	-	(\$25,486)	(\$5,163)	\$17,527	\$6,812	\$64,795	\$4,199	\$148,487



County of Riverside  
OMB A-87 Cost Allocation Plan

Date Printed: 12/19/2013

Exhibit A

Cost Exhibit (Continued)

Department	Total	11311 Unemployment Insurance	11312 STD Disability Insurance	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
Building Use Allowance	\$20,628,681									
Equipment Use Allowance	\$7,416,693									
11001 County Executive Office	\$2,757,122	\$140	\$213	\$1,483		\$3,382	\$9,063	\$19	\$778	
13001 Auditor Controller	\$2,847,108	\$250	\$281	\$1,104	\$16	\$2,143	\$36,514	\$117	\$1,125	
13002 Internal Audit/Specialized Accounting	\$1,183,185	\$1,358	\$1,360	\$41		\$1,446	\$247	\$1	\$21	
13003 Payroll	(\$182,389)			(\$148)		(\$401)	(\$361)		(\$94)	
15001 County Counsel	\$3,600,132									
11301 Human Resources	\$1,230,905	\$10,850		\$1,323	\$5,425	\$2,322	\$12,443		\$584	
73001 Purchasing	\$1,042,104			\$200		\$565	\$707		\$85	
72001 EDA FM - Admin	\$184,770									
72006 EDA Energy	\$7,985,568			\$9,176		\$10,126	\$14,904		\$500	
72007 EDA Parking	\$79,070									
<b>Total Actual Costs</b>	<b>\$48,762,919</b>	<b>\$12,598</b>	<b>\$1,834</b>	<b>\$13,178</b>	<b>\$5,441</b>	<b>\$19,583</b>	<b>\$73,517</b>	<b>\$137</b>	<b>\$2,999</b>	
Roll Forward Amounts	\$1,749,875	\$2,848	\$661	\$8,113	\$581	\$3,795	(\$82,318)	(\$10,001)	(\$537)	(\$4,025)
Regular Adjustments	\$115,901									
One Time Adjustments										
<b>Total Claimable Cost</b>	<b>\$50,648,695</b>	<b>\$15,446</b>	<b>\$2,495</b>	<b>\$21,291</b>	<b>\$6,002</b>	<b>\$23,378</b>	<b>\$11,199</b>	<b>(\$8,864)</b>	<b>\$2,462</b>	<b>(\$4,025)</b>



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Exhibit A

Cost Exhibit (Continued)

Department	Total	11325 Local Advantage Blythe Dental	11326 Local Advantage Plus Dental	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
Building Use Allowance	\$20,628,681	-	-	-	-	-	\$271,475	\$18,482	-	-
Equipment Use Allowance	\$7,416,693	-	-	-	-	-	\$179,430	\$227,861	-	-
11001 County Executive Office	\$2,757,122	\$2	\$48	-	\$3,055	\$416	\$17,143	\$12,230	\$1,250	\$2,692
13001 Auditor Controller	\$2,847,108	\$126	\$165	-	\$2,102	\$701	\$12,692	\$23,566	\$3,577	\$2,306
13002 Internal Audit/Specialized Accounting	\$1,183,165	-	\$1	-	\$83	\$11	\$54,137	\$333	\$982	\$73
13003 Payroll	(\$182,399)	-	-	-	(\$208)	(\$38)	(\$1,856)	(\$1,798)	(\$155)	(\$158)
15001 County Counsel	\$3,600,132	-	-	-	-	-	\$240,920	\$102,084	-	-
11301 Human Resources	\$1,230,905	\$49	\$1,787	-	\$1,694	\$257	\$9,043	\$8,402	\$699	\$476
73001 Purchasing	\$1,042,104	-	-	-	\$1,001	\$100	\$2,136	\$4,875	\$324	\$5,013
72001 EDA FM - Admin	\$194,770	-	-	-	-	-	-	-	-	-
72006 EDA Energy	\$7,985,568	-	-	-	\$982	-	\$227,847	\$36,038	\$12,239	-
72007 EDA Parking	\$79,070	-	-	-	-	-	\$978	\$1,953	\$418	\$305
Total Actual Costs	\$48,782,919	\$177	\$2,001	-	\$8,709	\$1,447	\$1,013,945	\$433,048	\$19,334	\$10,707
Roll Forward Amounts	\$1,749,875	(\$126)	(\$51)	(\$493)	(\$2,429)	\$873	\$20,437	\$27,074	(\$28,114)	\$348
Regular Adjustments	\$115,901	-	-	-	-	-	-	-	-	-
One Time Adjustments	-	-	-	-	-	-	-	-	-	-
Total Claimable Cost	\$50,648,695	\$51	\$1,940	(\$493)	\$6,280	\$2,320	\$1,034,382	\$460,122	(\$8,780)	\$11,055





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Exhibit A

Cost Exhibit (Continued)

Department	Total	14001 Treasurer- Tax Collector	17001 Registrar of Voters	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
Building Use Allowance	\$20,628,681	\$29,281	-	\$27,923	-	\$3,334	-	-	-	\$60,366
Equipment Use Allowance	\$7,416,693	\$51,247	\$130,106	-	-	-	-	-	-	-
11001 County Executive Office	\$2,757,122	\$10,540	\$8,170	\$50,293	\$293	\$10,984	\$7,209	\$3,725	\$38	\$3,787
13001 Auditor Controller	\$2,847,108	\$28,420	\$25,945	\$9,851	\$8,965	\$9,917	\$2,291	\$4,021	\$2,109	\$8,390
13002 Internal Audit/Specialized Accounting	\$1,183,165	\$31,532	\$188	\$1,948	\$1,215	\$1,507	\$61,978	\$344	\$243	\$68,821
13003 Payroll	(\$182,399)	(\$980)	(\$737)	(\$705)	(\$4)	(\$1,281)	(\$1,091)	-	-	(\$88)
15001 County Counsel	\$3,600,132	\$83,455	\$24,081	\$3,132	\$2,691	\$2,181	\$17,908	\$3,529	\$8,307	\$15,106
11301 Human Resources	\$1,230,905	\$5,142	\$1,633	\$3,249	-	\$7,479	\$5,197	-	-	\$494
73001 Purchasing	\$1,042,104	\$2,329	\$983	\$718	\$1,915	\$1,015	\$1	\$1,481	-	\$3,412
72001 EDA FM - Admin	\$194,770	-	-	\$2,037	\$370	\$1,851	\$2,175	-	-	\$73
72006 EDA Energy	\$7,985,568	\$70,248	\$14,064	\$15,882	-	\$12,350	-	-	-	(\$7,929)
72007 EDA Parking	\$79,070	\$1,870	\$279	\$869	\$418	\$67	\$67	\$902	-	-
<b>Total Actual Costs</b>	<b>\$48,782,919</b>	<b>\$313,084</b>	<b>\$204,712</b>	<b>\$115,197</b>	<b>\$15,863</b>	<b>\$49,424</b>	<b>\$95,735</b>	<b>\$14,002</b>	<b>\$8,697</b>	<b>\$152,432</b>
Roll Forward Amounts	\$1,749,875	(\$59,861)	(\$14,417)	(\$285,341)	(\$10,505)	(\$28,873)	\$57,484	\$6,423	\$7,466	(\$27,327)
Regular Adjustments	\$115,901	-	-	-	-	-	-	-	-	-
One Time Adjustments	-	-	-	-	-	-	-	-	-	-
<b>Total Claimable Cost</b>	<b>\$50,648,695</b>	<b>\$243,223</b>	<b>\$190,295</b>	<b>(\$170,144)</b>	<b>\$5,358</b>	<b>\$20,551</b>	<b>\$153,219</b>	<b>\$20,425</b>	<b>\$16,163</b>	<b>\$125,105</b>



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Cost Exhibit (Continued)

Exhibit A

Department	Total	19008 Economic Development Agency	19009 Successor Agency to RDA old 934001	19107 County Airports	19201 Fair & National Date Fest	19301 Edward Dean Museum	21001 Superior Court of CA	21006 Grand Jury	22001 District Attorney	22002 DA- Forensics
Building Use Allowance	\$20,628,681	-	-	\$27,617	\$508	\$209	\$115,837	-	\$2,155,894	-
Equipment Use Allowance	\$7,416,893	-	-	-	-	-	-	-	\$256,671	-
11001 County Executive Office	\$2,757,122	\$150	\$2,581	\$1,449	\$2,427	\$265	\$17,480	-	\$91,002	\$356
13001 Auditor Controller	\$2,847,108	\$2,980	\$9,923	\$8,055	\$4,487	\$893	-	-	\$32,515	\$498
13002 Internal Audit/Specialized Accounting	\$1,183,165	\$4	\$70	\$49,488	\$66	\$36,280	-	-	\$30,570	\$10
13003 Payroll	(\$182,389)	-	-	(\$84)	(\$192)	(\$1)	-	-	(\$56,921)	-
15001 County Counsel	\$3,600,132	-	\$11,528	\$6,124	\$241	\$498	-	-	\$9,368	-
11301 Human Resources	\$1,230,905	-	-	\$411	\$411	\$8	-	-	\$60,467	-
73001 Purchasing	\$1,042,104	\$78	\$55	\$111	\$211	\$127	-	-	\$2,632	\$115
72001 EDA FM - Admin	\$194,770	-	-	-	\$399	-	-	-	-	-
72006 EDA Energy	\$7,985,568	-	-	(\$15,180)	\$57,969	\$504	\$80,153	-	\$199,806	-
72007 EDA Parking	\$79,070	-	\$406	\$220	-	-	-	-	\$6,634	-
Total Actual Costs	\$48,782,919	\$3,212	\$24,563	\$76,211	\$66,537	\$36,783	\$213,470	-	\$2,838,638	\$979
Roll Forward Amounts	\$1,749,875	-	(\$21,070)	\$61,216	(\$15,181)	\$25,728	\$9,907	-	\$142,108	(\$588)
Regular Adjustments	\$115,901	-	-	-	-	-	-	-	-	-
One Time Adjustments	-	-	-	-	-	-	-	-	-	-
Total Claimable Cost	\$50,648,695	\$3,212	\$3,493	\$137,427	\$51,356	\$64,511	\$223,377	-	\$2,980,746	\$391



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Exhibit A

Cost Exhibit (Continued)

Department	Total	23001 Child Support Services	24001 Public Defender	24013 LOPD Capital Defenders	25001 Sheriff Administration	25002 Sheriff Support	25003 Sheriff Patrol	25004 Sheriff Corrections	25005 Sheriff Court Services	25006 CAC Security
Building Use Allowance	\$20,628,681	\$1,337	\$44,621	-	\$25,743	\$45,206	\$1,520,889	\$5,065,470	\$15,220	\$5,286
Equipment Use Allowance	\$7,416,693	-	\$47,533	\$1,532	\$538,634	\$242,388	\$1,988,868	\$438,515	\$102,610	-
11001 County Executive Office	\$2,757,122	\$25,919	\$26,057	\$1,739	\$30,712	\$28,844	\$208,120	\$134,130	\$18,778	\$469
13001 Auditor Controller	\$2,847,108	\$11,822	\$10,741	\$1,938	\$12,036	\$41,784	\$204,572	\$84,647	\$14,765	\$814
13002 Internal Audit/Specialized Accounting	\$1,183,165	\$14,429	\$15,414	\$48	\$27,570	\$787	\$19,618	\$4,626	\$512	\$13
13003 Payroll	(\$162,399)	(\$3,191)	(\$2,218)	(\$136)	(\$478)	(\$2,974)	(\$15,729)	(\$13,316)	(\$1,859)	(\$29)
15001 County Counsel	\$3,800,132	\$492	\$1,361	-	\$70,518	\$534	\$4,108	\$7,178	-	-
11301 Human Resources	\$1,230,905	\$21,820	\$13,516	\$446	\$28,604	\$32,890	\$70,228	\$58,304	\$6,830	\$110
73001 Purchasing	\$1,042,104	\$2,629	\$1,719	\$548	\$1,009	\$8,803	\$36,242	\$26,006	\$3,755	\$101
72001 EDA FM - Admin	\$194,770	-	-	-	-	-	-	-	-	-
72006 EDA Energy	\$7,985,568	\$43,327	\$61,600	-	\$13,249	\$228,323	\$321,145	\$1,410,719	\$13,298	\$3,866
72007 EDA Parking	\$79,070	\$2,647	\$199	-	\$663	\$637	-	-	-	-
<b>Total Actual Costs</b>	<b>\$48,782,819</b>	<b>\$121,231</b>	<b>\$220,543</b>	<b>\$6,115</b>	<b>\$746,260</b>	<b>\$627,222</b>	<b>\$4,338,061</b>	<b>\$7,236,177</b>	<b>\$173,909</b>	<b>\$10,630</b>
Roll Forward Amounts	\$1,749,875	\$4,918	\$15,805	(\$4,273)	(\$141,406)	(\$27,312)	\$349,499	\$271,261	\$27,910	(\$368)
Regular Adjustments	\$115,901	-	-	-	-	-	-	-	-	-
One Time Adjustments	-	-	-	-	-	-	-	-	-	-
<b>Total Claimable Cost</b>	<b>\$50,648,695</b>	<b>\$126,149</b>	<b>\$236,348</b>	<b>\$1,842</b>	<b>\$604,854</b>	<b>\$599,910</b>	<b>\$4,687,560</b>	<b>\$7,507,438</b>	<b>\$201,819</b>	<b>\$10,262</b>



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Cost Exhibit (Continued)

Exhibit A

Department	Total	25007 Training Center	25008 RAID	25009 Anti Drug Abuse Grant	25010 Sheriff Coroner	25011 Public Administration	25051 Sheriff Cal - ID	25052 Sheriff Cal - DNA	25053 Sheriff Cal - Photo	26001 Prob Juvenile Hall
Building Use Allowance	\$20,628,661	\$230,323	-	-	\$106,027	\$26,509	-	-	-	\$1,255,872
Equipment Use Allowance	\$7,416,693	\$68,471	\$381	\$1,389	\$18,390	\$2,884	-	-	-	\$89,857
11001 County Executive Office	\$2,757,122	\$8,866	-	-	\$6,379	\$1,039	\$2,543	\$612	-	\$26,374
13001 Auditor Controller	\$2,847,108	\$15,767	\$53	\$276	\$6,907	\$1,316	\$3,558	\$167	\$122	\$52,388
13002 Internal Audit/Specialized Accounting	\$1,183,185	\$484	-	-	\$174	\$28	\$69	\$16	-	\$27,884
13003 Payroll	(\$182,399)	(\$507)	-	-	(\$508)	(\$130)	(\$267)	-	-	(\$3,305)
15001 County Counsel	\$3,600,132	-	-	-	-	\$5,890	-	-	-	-
11301 Human Resources	\$1,230,905	\$2,526	-	-	\$2,009	\$438	\$1,062	-	-	\$22,465
73001 Purchasing	\$1,042,104	\$5,592	-	-	\$2,275	\$307	\$789	\$947	-	\$41,092
72001 EDA FM - Admin	\$194,770	-	-	-	-	-	-	-	-	-
72006 EDA Energy	\$7,985,568	\$66,138	-	-	\$6,307	\$22,687	-	-	-	(\$122,604)
72007 EDA Parking	\$79,070	-	-	-	\$67	-	-	-	-	-
Total Actual Costs	\$48,782,919	\$397,580	\$434	\$1,665	\$147,027	\$60,968	\$7,754	\$1,742	\$122	\$1,370,023
Roll Forward Amounts	\$1,749,875	\$428	(\$3,053)	(\$3,904)	(\$50,735)	\$25,961	(\$3,547)	\$904	(\$680)	\$259,107
Regular Adjustments	\$115,901	-	-	-	-	-	-	-	-	-
One Time Adjustments	-	-	-	-	-	-	-	-	-	-
Total Claimable Cost	\$50,648,695	\$398,008	(\$2,619)	(\$2,239)	\$96,292	\$86,929	\$4,207	\$2,646	(\$558)	\$1,629,130





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Exhibit A

Cost Exhibit (Continued)

Department	Total	26002 Probation	26004 Court Placement Care	26007 Prob: Admin & Support	27001 Cont & Land Aqu-Fire	27002 Fire Protection- Forest	27004 Fire Protection- Contract Svcs	28001 Agricultural Commissioner	29001 LAFCO - Local Agency	31002 Transportation Land Mgmt Agency
Building Use Allowance	\$20,628,681	\$160,656	-	\$269,347	-	\$25,698	-	\$7,425	-	\$13,595
Equipment Use Allowance	\$7,416,693	\$37,690	-	\$26,186	-	\$2,871,594	\$715	\$21,058	-	-
11001 County Executive Office	\$2,757,122	\$49,948	\$1	\$6,354	\$6	\$89,494	\$55,648	\$4,894	\$551	\$140,247
13001 Auditor Controller	\$2,847,108	\$27,994	\$664	\$7,974	\$818	\$143,878	\$25,394	\$3,073	\$878	\$4,282
13002 Internal Audit/Specialized Accounting	\$1,183,165	\$12,656	-	\$174	-	\$33,684	\$1,518	\$5,710	\$15	\$3,835
13003 Payroll	(\$182,399)	(\$4,025)	-	(\$726)	-	(\$1,885)	(\$161)	(\$465)	(\$76)	(\$308)
15001 County Counsel	\$3,600,132	\$15,331	-	\$1,769	-	\$37,080	-	\$3,413	\$1,079	\$4,716
11301 Human Resources	\$1,230,905	\$43,910	-	\$8,488	-	\$26,753	\$2,983	\$2,715	\$228	\$1,578
73001 Purchasing	\$1,042,104	\$4,860	\$203	\$1,530	\$136	\$37,263	\$5,186	\$372	-	\$27
72001 EDA FM - Admin	\$194,770	-	-	-	-	-	-	-	-	-
72006 EDA Energy	\$7,985,568	\$165,247	-	\$2,475	-	\$140,206	\$9,943	\$28,913	-	\$47,880
72007 EDA Parking	\$79,070	-	-	\$139	-	\$986	-	-	\$67	\$23
<b>Total Actual Costs</b>	<b>\$46,782,919</b>	<b>\$514,267</b>	<b>\$868</b>	<b>\$321,730</b>	<b>\$960</b>	<b>\$3,204,951</b>	<b>\$101,228</b>	<b>\$78,108</b>	<b>\$2,742</b>	<b>\$215,875</b>
Roll Forward Amounts	\$1,749,875	\$87,824	(\$62)	(\$27,713)	(\$620)	\$17,037	(\$5,304)	(\$779)	(\$26,243)	\$17,195
Regular Adjustments	\$115,901	-	-	-	-	-	-	-	-	-
One Time Adjustments	-	-	-	-	-	-	-	-	-	-
<b>Total Claimable Cost</b>	<b>\$50,648,695</b>	<b>\$602,091</b>	<b>\$806</b>	<b>\$294,017</b>	<b>\$340</b>	<b>\$3,221,988</b>	<b>\$95,922</b>	<b>\$77,329</b>	<b>(\$23,501)</b>	<b>\$233,070</b>



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Cost Exhibit (Continued)

Exhibit A

Department	Total	31003 Consolidated County	31005 Environmental Programs	31101 Building & Safety	31201 Planning	31301 Transportation	31302 Surveyor	31303 Crossing Guard	31304 Supervisory Dist No 4	31305 Trans Const Projects
Building Use Allowance	\$20,628,681	\$6,660	\$491	\$8,328	\$6,562	\$97,311	\$4,068	-	-	-
Equipment Use Allowance	\$7,418,693	-	-	-	\$5,084	-	-	-	-	-
11001 County Executive Office	\$2,757,122	\$1,140	\$984	\$3,340	\$3,537	\$34,773	\$2,873	-	\$310	\$101,141
13001 Auditor Controller	\$2,047,108	\$12,105	\$1,803	\$5,630	\$12,994	\$63,721	\$2,848	\$395	\$282	\$23,303
13002 Internal Audit/Specialized Accounting	\$1,183,185	\$32	\$28	\$56,247	\$97	\$948	\$78	-	\$8	\$24,419
13003 Payroll	(\$182,399)	(\$131)	(\$112)	(\$399)	(\$245)	(\$2,812)	(\$294)	(\$20)	-	-
15001 County Counsel	\$3,800,132	\$198	\$385	\$769	\$22,126	\$21,534	\$327	-	-	-
11301 Human Resources	\$1,230,905	\$726	\$556	\$3,066	\$1,106	\$16,378	\$1,760	\$16	-	-
73001 Purchasing	\$1,042,104	\$71	\$5	\$631	\$9,702	\$10,600	\$239	-	\$10	\$126,854
72001 EDA FM - Admin	\$194,770	-	-	-	-	-	-	-	-	-
72006 EDA Energy	\$7,985,568	\$9,435	\$1,607	\$27,684	\$33,210	\$137,654	\$12,271	-	-	(\$5,222)
72007 EDA Parking	\$79,070	-	\$411	-	\$557	\$995	-	-	-	-
<b>Total Actual Costs</b>	<b>\$48,762,919</b>	<b>\$30,235</b>	<b>\$5,956</b>	<b>\$105,296</b>	<b>\$94,710</b>	<b>\$341,102</b>	<b>\$24,170</b>	<b>\$381</b>	<b>\$610</b>	<b>\$270,495</b>
Roll Forward Amounts	\$1,749,875	(\$26,733)	(\$8,327)	\$45,141	(\$39,267)	\$19,291	(\$5,563)	(\$612)	\$137	(\$40,396)
Regular Adjustments	\$175,901	-	-	-	-	-	-	-	-	-
One Time Adjustments	-	-	-	-	-	-	-	-	-	-
<b>Total Claimable Cost</b>	<b>\$50,648,695</b>	<b>\$3,502</b>	<b>(\$2,371)</b>	<b>\$150,437</b>	<b>\$55,443</b>	<b>\$360,393</b>	<b>\$18,607</b>	<b>(\$521)</b>	<b>\$747</b>	<b>\$230,099</b>





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Exhibit A

Cost Exhibit (Continued)

Department	Total	31307 Transportation Equipment	31308 TLMA- ALUC	31401 Code Enforcement	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
Building Use Allowance	\$20,628,681	-	-	\$49,219	-	-	-	-	-	\$80,941
Equipment Use Allowance	\$7,416,693	-	-	\$5,520	-	-	-	-	-	\$278,573
11001 County Executive Office	\$2,757,122	\$4,658	\$258	\$8,990	\$11,066	\$72,185	\$6,475	\$30,203	\$9,173	\$78,502
13001 Auditor Controller	\$2,847,108	\$15,770	\$1,272	\$6,073	\$3,365	\$75,880	\$2,983	\$15,976	\$10,345	\$98,587
13002 Internal Audit/Specialized Accounting	\$1,183,195	\$127	\$7	\$15,609	\$89	\$23,240	\$139	\$516	\$1,212	\$68,699
13003 Payroll	(\$182,399)	(\$219)	(\$37)	(\$994)	(\$302)	(\$7,092)	(\$559)	(\$2,138)	(\$1,166)	(\$5,556)
15001 County Counsel	\$3,600,132	-	\$5,610	\$804,292	\$671,416	\$5,386	-	\$197,507	\$4,695	\$10,409
11301 Human Resources	\$1,230,905	\$1,268	\$110	\$6,365	\$12,462	\$41,285	\$2,512	\$22,000	\$6,637	\$65,235
73001 Purchasing	\$1,042,104	\$10,227	\$440	\$543	\$2,427	\$84,407	\$934	\$12,097	\$21,370	\$12,264
72001 EDA FM - Admin	\$194,770	-	-	-	-	-	-	-	-	-
72006 EDA Energy	\$7,985,568	(\$5,177)	-	\$1,618	-	\$220,164	-	\$5,885	-	(\$105,692)
72007 EDA Parking	\$79,070	-	-	\$132	-	-	-	\$534	-	\$557
<b>Total Actual Costs</b>	<b>\$48,782,919</b>	<b>\$26,654</b>	<b>\$7,860</b>	<b>\$697,367</b>	<b>\$700,523</b>	<b>\$515,455</b>	<b>\$12,484</b>	<b>\$282,580</b>	<b>\$52,266</b>	<b>\$596,519</b>
<b>Roll Forward Amounts</b>	<b>\$1,749,875</b>	<b>(\$5,070)</b>	<b>\$523</b>	<b>(\$782,526)</b>	<b>(\$113,813)</b>	<b>\$281,465</b>	<b>(\$4,213)</b>	<b>\$80,651</b>	<b>(\$12,889)</b>	<b>(\$308,365)</b>
<b>Regular Adjustments</b>	<b>\$115,901</b>	-	-	-	-	-	-	-	-	-
<b>One Time Adjustments</b>	-	-	-	-	-	-	-	-	-	-
<b>Total Claimable Cost</b>	<b>\$50,648,695</b>	<b>\$21,594</b>	<b>\$8,383</b>	<b>\$114,841</b>	<b>\$586,710</b>	<b>\$796,920</b>	<b>\$8,271</b>	<b>\$373,231</b>	<b>\$39,397</b>	<b>\$290,154</b>



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Cost Exhibit (Continued)

Exhibit A

Department	Total	42002 California Children	42003 CHA Admin	42004 Environmental Health	42006 Animal Control Services	42007 Public Health Ambulatory Care	43001 Riv Co Regional Medical Center	43002 Med Indigent Services	43003 Detention Health	45001 Waste Management
Building Use Allowance	\$20,828,681	-	-	\$2,125	\$805,192	\$80,149	\$8,710	-	-	-
Equipment Use Allowance	\$7,416,893	\$5,899	-	\$822	-	-	-	-	-	-
11001 County Executive Office	\$2,757,122	\$12,073	-	\$17,711	\$24,538	\$33,893	\$379,430	\$7,442	\$23,223	\$72,248
13001 Auditor Controller	\$2,847,108	\$5,837	-	\$17,224	\$13,205	\$23,984	\$464,575	\$19,032	\$4,050	\$44,886
13002 Internal Audit/Specialized Accounting	\$1,183,165	\$805	-	\$55,088	\$349	\$579	\$51,877	\$65	\$354	\$30,012
13003 Payroll	(\$182,399)	(\$1,380)	-	(\$1,895)	(\$1,646)	(\$2,398)	(\$30,139)	(\$450)	(\$851)	(\$1,822)
15001 County Counsel	\$3,600,132	\$1,754	-	\$6,475	\$4,878	-	\$10,783	-	-	\$9,065
11301 Human Resources	\$1,230,905	\$7,226	-	\$10,462	\$13,121	\$7,422	\$222,862	\$1,852	\$5,801	\$14,455
73001 Purchasing	\$1,042,104	\$714	-	\$2,165	\$2,803	\$3,810	\$280,781	\$11,356	\$1,625	\$24,754
72001 EDA FM - Admin	\$194,770	-	-	-	-	-	-	-	-	-
72006 EDA Energy	\$7,985,568	\$5,235	-	\$120,439	\$55,281	\$134,813	\$7,001	-	-	-
72007 EDA Parking	\$79,070	-	-	\$682	\$557	-	\$279	-	\$139	\$279
Total Actual Costs	\$48,782,919	\$38,163	-	\$231,578	\$918,279	\$282,232	\$1,376,159	\$39,287	\$34,141	\$193,866
Roll Forward Amounts	\$1,749,875	(\$10,132)	-	\$89,350	\$519,806	(\$270,142)	\$22,349	(\$4,072)	\$3,184	(\$4,901)
Regular Adjustments	\$115,901	-	-	-	-	-	-	-	-	-
One Time Adjustments	-	-	-	-	-	-	-	-	-	-
Total Claimable Cost	\$50,648,695	\$28,031	-	\$320,937	\$1,438,085	\$12,090	\$1,398,508	\$35,225	\$37,305	\$188,965





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Exhibit A

Cost Exhibit (Continued)

Department	Total	51001 DPSS Admin	51003 DPSS Categorical Aid	51004 DPSS Other Aid	51006 DPSS Homeless	52001 Local Initiative Admin DCA	52002 DCA Local Initiative	52003 DCA Other Programs	53001 Office of Aging	54001 Veterans Services
Building Use Allowance	\$20,628,681	\$410,377	-	-	-	-	-	-	-	\$13,164
Equipment Use Allowance	\$7,416,893	-	-	-	-	-	-	-	-	\$874
11001 County Executive Office	\$2,757,122	\$262,384	-	\$458	\$110	\$6,094	\$1,134	\$705	\$10,838	\$5,376
13001 Auditor Controller	\$2,847,108	\$58,328	\$7,753	\$2,084	\$896	\$3,764	\$3,215	\$3,506	\$29,792	\$1,272
13002 Internal Audit/Specialized Accounting	\$1,183,185	\$9,991	-	-	\$486	\$277	\$29,798	\$502	\$3,049	\$34,128
13003 Payroll	(\$182,386)	(\$34,468)	-	-	-	(\$205)	(\$215)	(\$105)	(\$1,248)	(\$109)
15001 County Counsel	\$3,800,132	\$593,986	-	-	-	\$279	\$415	\$16	\$5,119	\$262
11301 Human Resources	\$1,230,905	\$170,079	-	-	-	\$1,168	\$673	\$40	\$2,940	\$492
73001 Purchasing	\$1,042,104	\$19,900	-	\$157	\$135	\$1,718	\$1,804	\$703	\$10,313	\$15
72001 EDA FM - Admin	\$194,770	-	-	-	-	-	-	-	-	-
72006 EDA Energy	\$7,985,568	\$131,523	-	-	-	-	\$2,419	-	\$7,166	\$1,663
72007 EDA Parking	\$79,070	\$1,115	-	-	-	\$199	-	-	\$168	-
<b>Total Actual Costs</b>	<b>\$48,782,919</b>	<b>\$1,623,225</b>	<b>\$7,753</b>	<b>\$2,709</b>	<b>\$1,627</b>	<b>\$13,294</b>	<b>\$39,243</b>	<b>\$5,369</b>	<b>\$68,133</b>	<b>\$57,137</b>
Roll Forward Amounts	\$1,749,875	\$256,389	(\$131)	(\$4,855)	\$243	(\$1,806)	\$8,717	(\$8,392)	(\$47,717)	\$38,403
Regular Adjustments	\$115,901	-	-	-	-	-	-	-	-	-
One Time Adjustments	-	-	-	-	-	-	-	-	-	-
<b>Total Claimable Cost</b>	<b>\$50,648,695</b>	<b>\$1,879,614</b>	<b>\$7,622</b>	<b>(\$2,146)</b>	<b>\$1,870</b>	<b>\$11,488</b>	<b>\$47,960</b>	<b>(\$3,023)</b>	<b>\$20,416</b>	<b>\$95,540</b>



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Cost Exhibit (Continued)

Exhibit A

Department	Total	63001 Cooperative Extension	72002 EDA Custodial Svcs	72003 EDA Maintenance Svcs	72004 EDA Real Estate	72005 EDA Project Management	72008 EDA Capital Projects	72011 FM Facilities Project Group	73003 Printing Services	73004 Supply Services
Building Use Allowance	\$20,828,681	-	\$11,743	\$83,240	\$1,287,402	\$4,854	-	-	-	-
Equipment Use Allowance	\$7,416,693	-	-	-	-	\$641	-	-	-	-
11001 County Executive Office	\$2,757,122	\$443	\$8,079	\$13,184	\$45,133	\$5,764	\$213	-	\$2,283	\$8,680
13001 Auditor Controller	\$2,847,108	\$1,123	\$31,809	\$81,532	\$54,309	\$25,468	\$16,935	-	\$4,424	\$5,976
13002 Internal Audit/Specialized Accounting	\$1,183,165	\$12	\$2,155	\$1,029	\$1,900	\$24,756	\$6	-	\$751	\$1,161
13003 Payroll	(\$182,399)	(\$48)	(\$1,536)	(\$1,459)	(\$275)	(\$372)	-	-	(\$181)	(\$115)
15001 County Counsel	\$3,600,132	-	\$119	\$441	\$23,824	\$3,086	\$18,452	-	-	-
11301 Human Resources	\$1,230,905	\$274	\$11,653	\$9,868	\$1,232	\$2,841	-	-	\$867	\$639
73001 Purchasing	\$1,042,104	\$26	\$1,384	\$4,230	\$3,327	\$2,286	\$6,309	-	\$3,035	\$13,217
72001 EDA FM - Admin	\$194,770	-	\$34,099	\$67,653	\$53,973	\$32,140	-	-	-	-
72006 EDA Energy	\$7,985,568	\$24,033	\$43,059	\$172,735	\$135,966	-	(\$21,889)	-	-	-
72007 EDA Parking	\$79,070	-	\$2,229	\$1,115	\$39,566	\$2,348	-	-	-	-
Total Actual Costs	\$48,782,919	\$25,863	\$144,793	\$433,569	\$1,846,359	\$103,412	\$20,046	-	\$11,179	\$29,558
Roll Forward Amounts	\$1,749,875	\$14,824	\$2,403	(\$1,795)	(\$6,070)	(\$21,317)	\$12,706	(\$134)	(\$2,972)	(\$125,115)
Regular Adjustments	\$115,901	-	-	-	-	-	-	-	-	-
One Time Adjustments	-	-	-	-	-	-	-	-	-	-
Total Claimable Cost	\$50,648,695	\$40,687	\$147,196	\$431,774	\$1,840,289	\$82,095	\$32,752	(\$134)	\$8,207	(\$95,557)



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Exhibit A

Cost Exhibit (Continued)

Department	Total	73005 Fleet Services	73006 Central Mail	73007 AB2766 Air Quality	74001 Information Technology	74005 Business Systems Tech Architect	74006 RCIT Communication s Solutions	74009 Geographical Info Systems (GIS)	924001 Trial Court Operations	931104 Regional Parks & Open Space
Building Use Allowance	\$20,628,681	\$76,812	-	-	\$25,147	-	\$127,044	\$740	\$826,026	-
Equipment Use Allowance	\$7,416,693	-	-	-	-	-	-	-	-	-
11001 County Executive Office	\$2,757,122	\$14,610	\$2,473	\$177	\$75,794	\$7,403	\$4,345	\$1,221	-	\$32,775
13001 Auditor Controller	\$2,847,108	\$33,955	\$3,125	\$307	\$56,016	\$6,149	\$14,575	\$1,817	-	(\$571)
13002 Internal Audit/Specialized Accounting	\$1,183,185	\$1,067	\$67	\$5	\$107,079	\$202	\$119	\$34	\$45,870	\$334
13003 Payroll	(\$182,399)	(\$474)	(\$86)	-	(\$1,658)	(\$470)	(\$119)	(\$80)	-	(\$1,791)
15001 County Counsel	\$3,600,132	-	-	-	\$36,508	-	-	-	-	\$8,192
11301 Human Resources	\$1,230,905	\$2,483	\$411	-	\$13,401	\$2,421	\$1,210	\$860	-	\$7,156
73001 Purchasing	\$1,042,104	\$45,465	\$272	\$62	\$12,745	\$4,701	\$4,147	\$62	-	\$7,055
72001 EDA FM - Admin	\$194,770	-	-	-	-	-	-	-	-	-
72006 EDA Energy	\$7,985,968	\$198,918	-	-	\$64,145	-	\$132,342	\$5,020	\$661,178	-
72007 EDA Parking	\$79,070	-	-	-	\$4,050	\$279	\$418	-	-	-
<b>Total Actual Costs</b>	<b>\$48,762,919</b>	<b>\$372,856</b>	<b>\$6,262</b>	<b>\$541</b>	<b>\$395,227</b>	<b>\$20,685</b>	<b>\$284,081</b>	<b>\$9,494</b>	<b>\$1,533,074</b>	<b>\$53,150</b>
<b>Roll Forward Amounts</b>	<b>\$1,749,875</b>	<b>\$63,942</b>	<b>(\$6,257)</b>	<b>-</b>	<b>\$15,270</b>	<b>(\$13,942)</b>	<b>\$221,364</b>	<b>(\$3,321)</b>	<b>\$58,283</b>	<b>(\$29,353)</b>
<b>Regular Adjustments</b>	<b>\$115,901</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>One Time Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Cost</b>	<b>\$50,648,695</b>	<b>\$436,798</b>	<b>\$5</b>	<b>\$541</b>	<b>\$410,497</b>	<b>\$6,743</b>	<b>\$505,445</b>	<b>\$6,173</b>	<b>\$1,589,357</b>	<b>\$23,797</b>



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Cost Exhibit (Continued)

Exhibit A

Department	Total	933201 Trans Commission	937001 Van Horn Regional Trent JPA	938001 Children & Family First	943001 WRMD Operations	947200 Flood Cont Dist Admin	960001 Law Library	900101-915301 Various CSAs	All Other	2nd Alloc Remains
Building Use Allowance	\$20,628,861	-	\$85,117	-	-	-	-	\$701	\$4,693,659	-
Equipment Use Allowance	\$7,416,693	-	-	-	-	-	-	-	-	-
11001 County Executive Office	\$2,757,122	\$1	\$70	\$17,217	\$2,777	\$6,633	\$1,365	\$7,816	-	-
13001 Auditor Controller	\$2,847,108	\$3,736	\$176	(\$2,926)	\$326	\$69,706	\$1,084	\$37,977	\$202,649	\$7
13002 Internal Audit/Specialized Accounting	\$1,183,165	-	\$2	\$470	\$76	\$66,704	\$38	\$193	-	\$2
13003 Payroll	(\$162,399)	-	-	(\$227)	(\$228)	(\$2,252)	-	(\$599)	(\$566)	\$3
15001 County Counsel	\$3,600,132	-	-	\$4,587	-	\$23,114	-	\$435	\$17,910	\$7
11301 Human Resources	\$1,230,905	-	-	\$1,624	-	\$16,661	-	\$2,535	\$1,784	-
73001 Purchasing	\$1,042,104	-	\$121	\$31,749	-	\$43,144	-	\$1,834	\$3,144	\$7
72001 EDA FM - Admin	\$194,770	-	-	-	-	-	-	-	-	-
72006 EDA Energy	\$7,985,568	-	\$48,243	-	-	-	-	-	-	-
72007 EDA Parking	\$79,070	-	-	-	-	-	-	(\$15,766)	\$2,287,609	\$12
<b>Total Actual Costs</b>	<b>\$48,782,919</b>	<b>\$3,737</b>	<b>\$133,729</b>	<b>\$52,494</b>	<b>\$2,951</b>	<b>\$225,910</b>	<b>\$2,487</b>	<b>\$34,926</b>	<b>\$7,206,167</b>	<b>\$3</b>
Roll Forward Amounts	\$1,749,875	\$3,277	(\$1,575)	(\$55,256)	(\$2,386)	\$157,791	\$144	(\$40,546)	\$2,142,328	\$41
Regular Adjustments	\$115,901	-	-	-	-	-	-	-	-	-
One Time Adjustments	-	-	-	-	-	-	-	-	-	-
<b>Total Claimable Cost</b>	<b>\$50,648,695</b>	<b>\$7,014</b>	<b>\$132,154</b>	<b>(\$2,762)</b>	<b>\$565</b>	<b>\$383,701</b>	<b>\$2,631</b>	<b>(\$5,620)</b>	<b>\$9,348,495</b>	<b>-</b>





**HOUSING AUTHORITY OF THE COUNTY OF RIVERSIDE**  
**Fiscal Year 2015-2016 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.