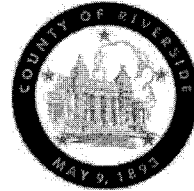


**SUBMITTAL TO THE BOARD OF COMMISSIONERS  
HOUSING AUTHORITY  
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**



**ITEM  
10.1  
(ID # 7178)**

**MEETING DATE:**

Tuesday, June 26, 2018

**FROM :** HOUSING AUTHORITY:

**SUBJECT:** HOUSING AUTHORITY: Adopt Resolution No. 2018-002 Approving the Housing Authority Fiscal Year 2018-2019 Annual Budget, All Districts, (\$114,772,423), Housing and Urban Development 75.81%; Housing Authority Revenue 2.07%; Department of Public & Social Services 2.11%; City Funds 1.20%; Housing Authority Successor Agency 14.38%; Rental Properties 4.43%; CEQA Exempt

**RECOMMENDED MOTION:** That the Board of Commissioners:

1. Find that the project is exempt from California Environmental Quality Act (CEQA) pursuant to State CEQA Guidelines Section 15061 (b)(3);
2. Adopt Resolution No. 2018-002 Approving the Housing Authority of the County of Riverside's Fiscal Year 2018-2019 Annual Budget;
3. Approve the attached Housing Authority of the County of Riverside Fiscal Year 2018-2019 Annual Budget;
4. Authorize the Chairman of the Board to execute the attached form HUD-52574 certifying the approval of the Housing Authority's Fiscal Year 2018-2019 Annual Budget pursuant to Resolution No. 2018-002; and
5. Authorize the Executive Director, or designee, to take all steps necessary to implement Resolution No. 2018-002, including, but not limited to, signing any forms required by U.S. Department of Housing and Urban Development, subject to County Counsel approval.

**ACTION:** Policy

Robert Field, Assistant County Executive Officer/ECD 6/14/2018

---

**MINUTES OF THE BOARD OF COMMISSIONERS**

On motion of Commissioner Tavaglione, seconded by Commissioner Perez and duly carried, IT WAS ORDERED that the above matter is approved as recommended.

**Ayes:** Jeffries, Tavaglione, Washington and Perez  
**Nays:** None  
**Absent:** Ashley  
**Date:** June 26, 2018  
**xc:** Housing Authority

Kecia Harper-Ihem  
Clerk of the Board

By:   
Deputy

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

<b>FINANCIAL DATA</b>	<b>Current Fiscal Year:</b>	<b>Next Fiscal Year:</b>	<b>Total Cost:</b>	<b>Ongoing Cost</b>
<b>COST</b>	\$0	\$ 114,772,423	\$ 114,772,423	\$0
<b>NET COUNTY COST</b>	\$0	\$0	\$ 0	\$0
<b>SOURCE OF FUNDS:</b> HUD 75.81%; HA Rev 2.07%; DPSS 2.11%; City Funds 1.20%; HASA 14.38%; Rental Properties 4.43%			<b>Budget Adjustment:</b>	No
			<b>For Fiscal Year:</b>	18/19

**C.E.O. RECOMMENDATION:** Approve

**BACKGROUND:**

**Summary**

The Housing Authority of the County of Riverside (HACR) operates various housing programs identified in the proposed Housing Authority of the County of Riverside Fiscal Year 2018-2019 Annual Budget (Annual Budget), funded primarily by annual and multi-year contracts with the U.S. Department of Housing and Urban Development (HUD). These housing programs benefit low and moderate income individuals in Riverside County. All costs of operating the housing programs are offset principally by revenues from Federal, State, and Local governments and agencies pursuant to governmental cost accounting guidelines. Various contracts with HUD, ranging from 1 to 15 year durations, provide for an administrative fee earned by the HACR for the development, rehabilitation, lease and maintenance of affordable housing. The proposed Annual Budget is attached.

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

Should the Board approve the attached Annual Budget, HUD requires approval of such budget via Board Resolution to continue housing assistance payments for over 10,000 low-income households. These payments must commence on July 1, 2018. Proposed Resolution No. 2018-002 approving the Annual Budget is attached.

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

County Counsel has reviewed Resolution No. 2018-002 as to form. Staff recommends approval of the Annual Budget and adoption of Resolution No. 2018-002.

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

**Impact on Residents and Businesses**

Approval of the Fiscal Year 2018-2019 Annual Budget will enable the HACR to continue with its mission of providing project and tenant based rental assistance, short term rental/utility assistance, housing information service, and housing case management services to low and moderate income households, veterans, and chronically homeless individuals.

**SUPPLEMENTAL:**

**Additional Fiscal Information**

Sources of funds vary per program, and are identified in the attached Fiscal Year 2018-2019 Annual Budget; funding from the County General Fund is not needed.

**ATTACHMENTS:**

- Housing Authority Fiscal Year 2018-2019 Annual Budget
- Board of Commissioners Resolution No. 2018-002 Approving the Housing Authority of the County of Riverside's Fiscal Year 2018-2019 Annual Budget
- Form HUD-5274 (PHA Board Resolution Approving Operating Budget for FY 2018-2019)

RF: HM: MS: CH: MW: SE

S:\Department\Administration\Form 11\Form 11 FY 18-19 Budget

  
Nehini Dasika, Principal Management Analyst 6/18/2018

  
Gregory J. Priamos, Director County Counsel 6/14/2018

**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, 2018 Board Resolution Number: 2018-002

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):

- |  | <u>DATE</u> |
|--|-------------|
| <input checked="" type="checkbox"/> Operating Budget approved by Board resolution on: (for all projects) | 6/26/2018   |
| <input type="checkbox"/> Operating Budget submitted to HUD, if applicable, on:                           | _____       |
| <input type="checkbox"/> Operating Budget revision approved by Board resolution on:                      | _____       |
| <input type="checkbox"/> Operating Budget revision submitted to HUD, if applicable, on:                  | _____       |

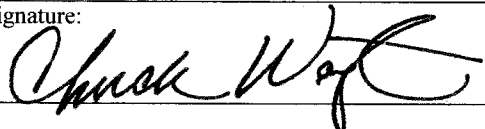
I certify on behalf of the above-named PHA that:

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

ATTEST:  
 KEVIN HARPER-JHEM, Clerk  
 By: *[Signature]*  
 REALTY

Print Board Chairperson's Name: Chuck Washington	Signature: 	Date: 6/26/18
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HOUSING AUTHORITY OF THE COUNTY  
OF RIVERSIDE'S BOARD OF COMMISSIONERS

HOUSING AUTHORITY OF THE  
COUNTY OF RIVERSIDE

**RESOLUTION NUMBER 2018-002**

**APPROVING THE HOUSING AUTHORITY OF THE COUNTY OF RIVERSIDE'S  
FISCAL YEAR 2018-2019 ANNUAL BUDGET**

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

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

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

**WHEREAS**, the Housing Authority of the County of Riverside Fiscal Year 2018-2019 Annual Budget attached hereto as Exhibit A and incorporated herein by this reference ("Annual Budget") has been prepared in accordance with and consistent with all applicable laws and guidelines;

**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;

**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; and

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

///

///

06.26.18 10.1

///

FORM APPROVED BY COUNTY COUNSEL  
BY: *Shirley A. Ryan* 6/27/18  
DATE

1  
2 **NOW THEREFORE, BE IT RESOLVED, FOUND, DETERMINED, and ORDERED** by  
3 the Board of Commissioners for the Housing Authority of the County of Riverside, State of  
4 California, in regular session assembled on June 26, 2018, as follows:

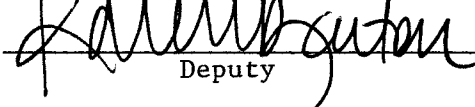
- 5 1. The foregoing recitals are true and correct.
- 6 2. The Board of Commissioners hereby approves the allocation and appropriation of  
7 funds identified in the attached Housing Authority of the County of Riverside Fiscal  
8 Year 2018-2019 Annual Budget attached hereto as Exhibit A and incorporated  
9 herein by this reference ("Annual Budget").
- 10 3. The Board of Commissioners hereby approves the attached Annual Budget.

11  
12 ///

13 ROLL CALL:

14 Ayes: Jeffries, Tavaglione, Washington and Perez  
15 Nays: None  
16 Absent: Ashley

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

19 KECIA HARPER-IHEM, Clerk of said Board  
20 By  Deputy

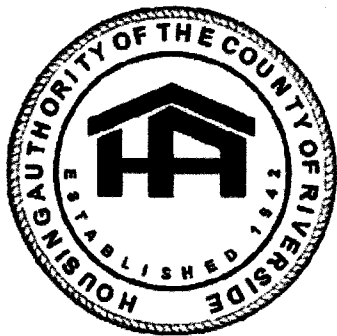
**EXHIBIT A**

**HOUSING AUTHORITY OF THE COUNTY OF RIVERSIDE**

**FISCAL YEAR 2018-2019 ANNUAL BUDGET**

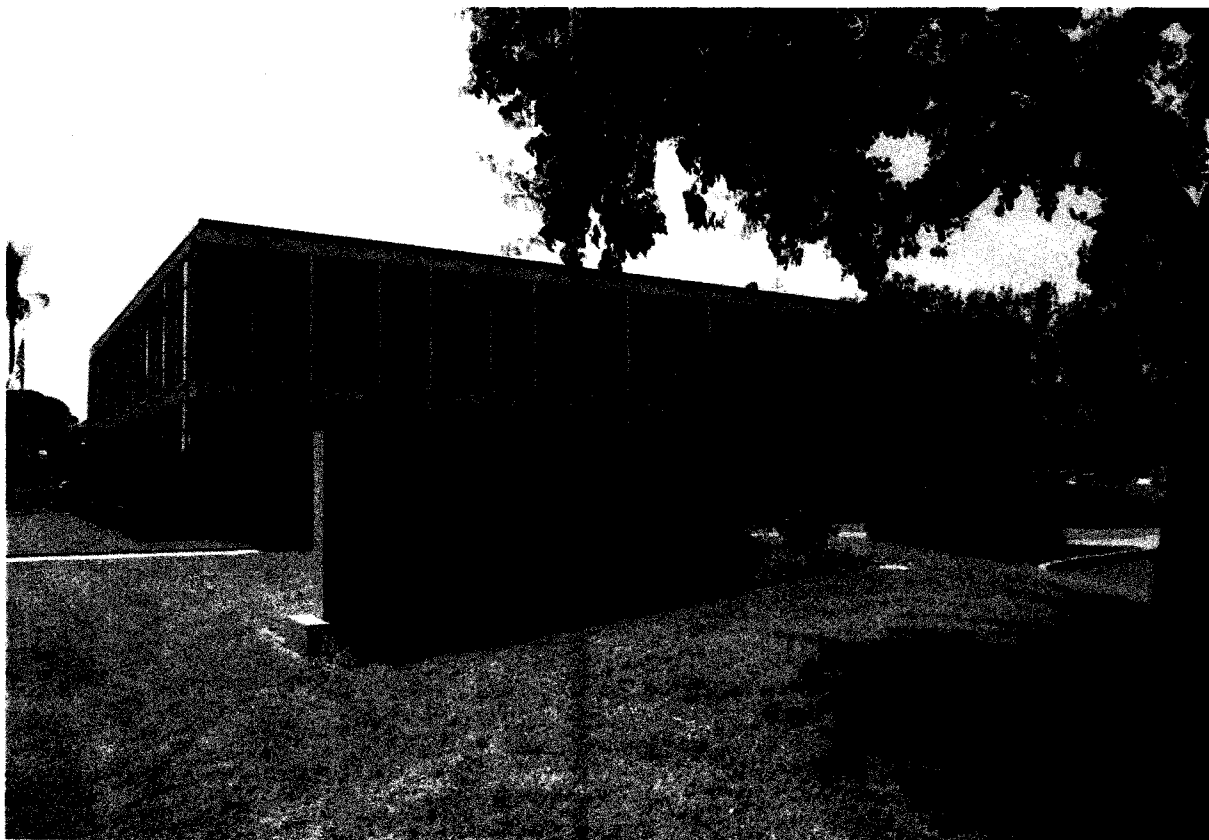
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# **HOUSING AUTHORITY** **of the County of Riverside**

## **Annual Budget** **Fiscal Year 2018-2019**



### **Office Locations**

**Housing Authority**  
5555 Arlington Avenue  
Riverside, CA 92504

**Phone (951) 351-0700**  
**(800) 655-4228**  
**Fax (951) 867-1650**  
**TDD: (951) 351-9844**

**Workforce Development Center**  
44-199 Monroe Suite B  
Indio, CA 92201

**Phone (760) 863-2828**  
**(800) 609-5708**  
**Fax (760) 863-2838**  
**TDD (760) 863-2830**

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## Background

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

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

As of May 2, 2018, there were 81,462 applicants on a waiting list for participation in the Housing Choice Voucher (Section 8) Program and 60,011 applicants on the waiting list for the Rental Assistance Demonstration Program.

The HACR is authorized to assist 9,731 households per month throughout the County of Riverside with \$81 million in projected housing assistance subsidies for Fiscal Year 2018-2019.

The HACR provides additional housing assistance and supportive services through other grant programs and through its non-profit arm, the Riverside Community Housing Corp.



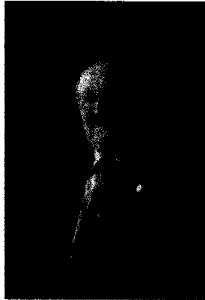


# Board of Commissioners

County Administrative Center  
4080 Lemon Street - 5th Floor  
Riverside, California 92501



**Vice Chairman**

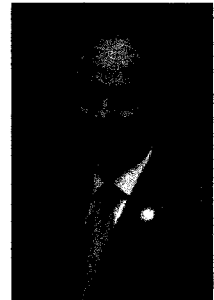


**Kevin Jeffries**  
First District

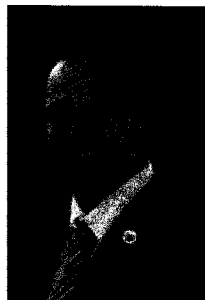


**John F. Tavaglione**  
Second District

**Chairman**



**Chuck Washington**  
Third District



**V. Manuel Perez**  
Fourth District



**Marion Ashley**  
Fifth District





## Executive Summary

The Housing Authority of the County of Riverside's (HACR) total operating budget for Fiscal Year 2018-2019 is \$114.8 million, which includes \$6.9 million for Authority Programs, \$85.7 million for Section 8 Programs, \$17.1 million for Various Grants and Housing Successor Agencies (HASA and CSA), and 5.1 million for the Riverside Community Housing Corp. (RCHC). HACR's planned staffing level includes 142 regular positions and 11 temporary positions, for a total work force of 153 positions.

The annual operating budget, which begins July 1, 2018 and ends in June 30, 2019, serves as a guide to assist HACR management in coordinating activities of the organization; anticipating problematic areas before they arise; examining operational resources; and evaluating the agency's financial performance. It is a balance budget; however, a reserve drawdown from the Central Office Center is necessary to supplement projected budgeted expenditures for the Desert Rose Apartments.

The budget displays all budgeted funds by fund type, showing the allocation of each fund's budgeted revenues and expenditures by major expenditure categories. HACR is comprised of 57 individual programs or projects, the progress of which are monitored by the fiscal division and the HACR Executive Management team to ensure that actual expenditures do not highly deviate from planned resources.

The Authority Programs include the HACR's business unit, the Central Office Cost Center (COCC), that employs the HACR's management and administrative personnel, and earns income from fees charged to other programs. The COCC also provides working capital for grant programs that help households experiencing homelessness or are at-risk of homelessness maintain and/or connect to affordable housing in their area or residency. HACR's grant portfolio includes the City of Riverside's Housing Opportunities for Persons With Aids; the Department of Social Services' Continuum of Care and CalWorks Programs; HUD's Resident Opportunities for Self-Sufficiency; and the U.S. Veterans Initiative for the Supportive Services to Veterans Families (SSVF) Program. The HACR also owns and operates 17 housing units in Palm Springs; 77 units in the City of Blythe; 3 single-family homes in the City of Riverside that were funded from the Net Restricted Assets of the Section 8 Program; and 11 homes funded by the City of Riverside's HOPWA program.

The 2018 Omnibus Bill included a 10% increase in HUD Funding, with a 7% increase in housing assistance payment renewals and 5% increase in ongoing administrative fees. The Housing Choice Voucher Program funding provisions of the Consolidated Appropriations Act 2018 was enacted on March 23, 2018, which recognized the method of allocating renewal funds for housing assistance payments, new incremental vouchers and administrative fees. Stability in federal funding is necessary to provide housing assistance for HACR's authorized threshold of 9,651 tenant-based and 128 project-based vouchers. HACR's primary goal for the Section 8 Program is to continue its designation as a High Performer, just as it has done for the last 15 consecutive years.



The HACR's responsibility in managing all the housing functions and assets of the former Redevelopment Agencies of the County of Riverside and the City of Coachella involves serving over \$119 million in loans and grants; compliance monitoring of over 2,085 units; managing different mobile home tenant programs as well as providing financing assistance.

The Riverside Community Housing Corp.'s (RCHC) acquisition of 469 affordable housing units through HUD's Rental Administration Demonstration (RAD) Program and 35 affordable units through the use of NSP funds provides financial independence and stability for HACR's non-profit arm.

Overall the HACR's budget demonstrates its commitment in implementing programs that would meet its mission of providing affordable, safe, decent, and sanitary housing opportunities and supportive programs that foster economic assistance. The budget is an instrument for holding the HACR accountable for expending resources on planned activities. In line with good economic governance, HACR places emphasis on transparency and accountability while ensuring that obligations are prioritized and project development opportunities support its strategic objectives.



## Mission Statement

The mission of the Housing Authority of the County of Riverside (HACR) is to transform and promote healthy, thriving communities, reignite hope and restore human dignity through the creation and preservation of high quality and innovative housing and community development programs which enhance the quality of life and revitalize neighborhoods to foster self-sufficiency.

## Strategic Objectives for Fiscal Year 2018-2019

The HACR's strategic objectives are to finance, acquire, develop, rehabilitate, own, manage, and sell affordable housing in Riverside County for the benefit of persons of extremely low, low and moderate income families. These goals serve to promote the common good and general welfare of the citizens of Riverside County by creating and preserving affordable housing opportunities. It reinforces the stated County Strategic goal to conserve, improve, and enhance existing neighborhoods through stabilization of quality affordable housing.

### **Department Objective #1: To preserve, manage and increase the supply of safe and affordable housing within Riverside County.**

#### ➤ Performance Measures:

- Increase the number of affordable housing units via HOME and NSP funded housing developments.
- Increase the number of affordable housing units earmarked for households at 30% or less of Area Median Income (AMI).
- Maximize Section 8 funding.
- Provide assistance to low-moderate first time home-buyers.
- Provide home rehabilitation and repair services to low-income homeowners.

#### ➤ Insights:

- Riverside County needs 66,209 more affordable rental homes to meet the needs of its lowest income renters.
- Median rents in Riverside County has increased 32% since 2000 while median renter household income has decreased 3% when adjusted for inflation.



## **Department Objective #2: To provide housing opportunities for homeless individuals and families.**

- Performance Measures:
  - Earmark Section 8 turnover vouchers for chronically homeless individuals/families.
  - Provide rapid re-housing services to assist homeless households with transitioning to permanent housing.
  - Provide permanent supportive housing for homeless households and households at risk of homelessness (HOPWA & Shelter Plus Care programs).
- Insight: The HACR will utilize the recently adopted Riverside County Homeless Plan to guide and direct programming aimed at ending chronic homelessness in Riverside County.

## **Department Objective #3: To increase earned income and self-sufficiency of program participants.**

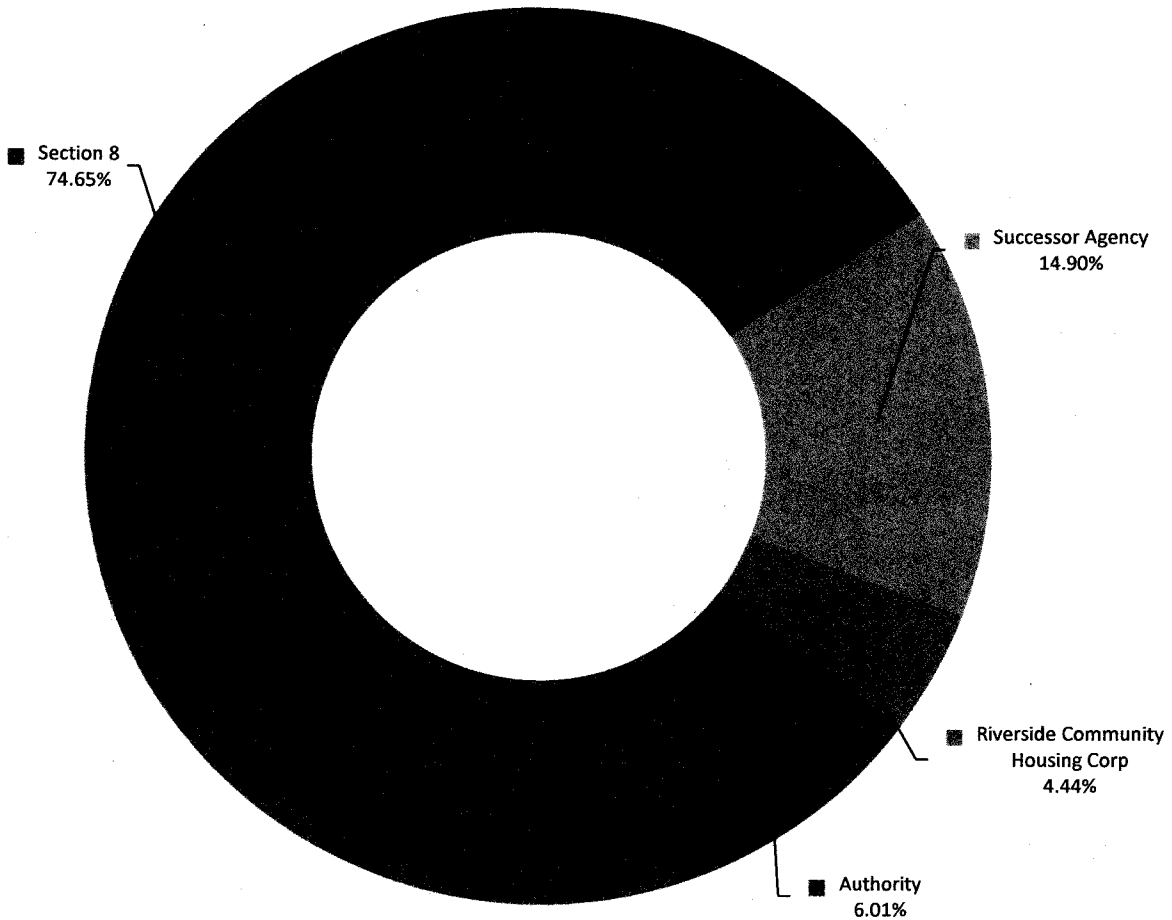
- Performance Measures:
  - Increase earned income of families participating in the Family Self-Sufficiency Program.
  - Increase income for homeless participants.
- Insights: The HACR will partner with Workforce Development to link program participants with workforce development services in an effort to increase employment rates and earned income.



# 2018-19 Recommended Budget at a Glance

## Recommended Budget By Functional Area: All Funds

**Total Recommended Budget: \$114.8 million**



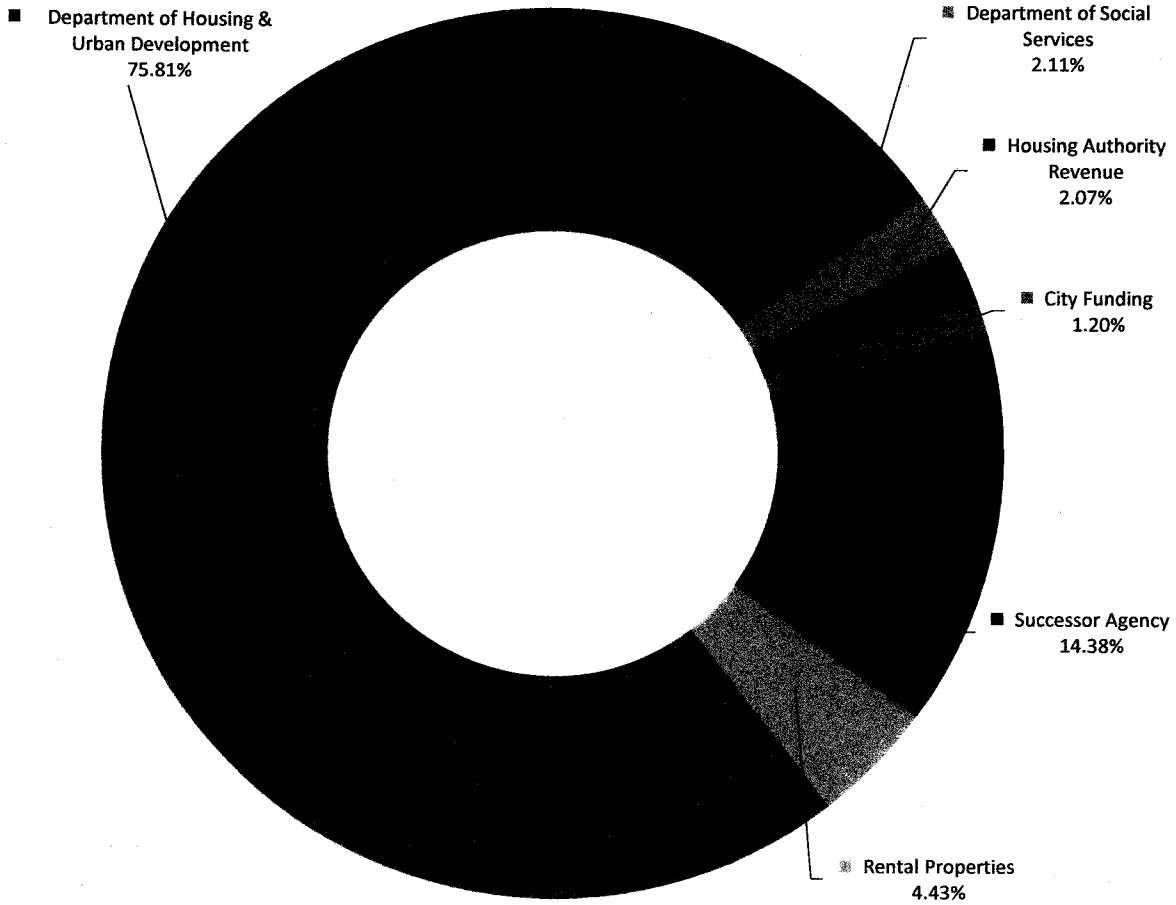
## Recommended Budget by Functional Area: All Funds

Functional Area	Budget In Millions	Percent of Total Budget
Authority	\$ 6.9	6.01%
Section 8	85.7	74.65%
Successor Agency	17.1	14.90%
Riverside Community Housing Corp	5.1	4.44%
<b>TOTAL</b>	<b>\$ 114.8</b>	<b>100.00%</b>



# 2018-19 RECOMMENDED BUDGET AT A GLANCE

## Recommended Budget By Sources of Funding: All Funds



## Recommended Budget by Sources of Funding: All Funds

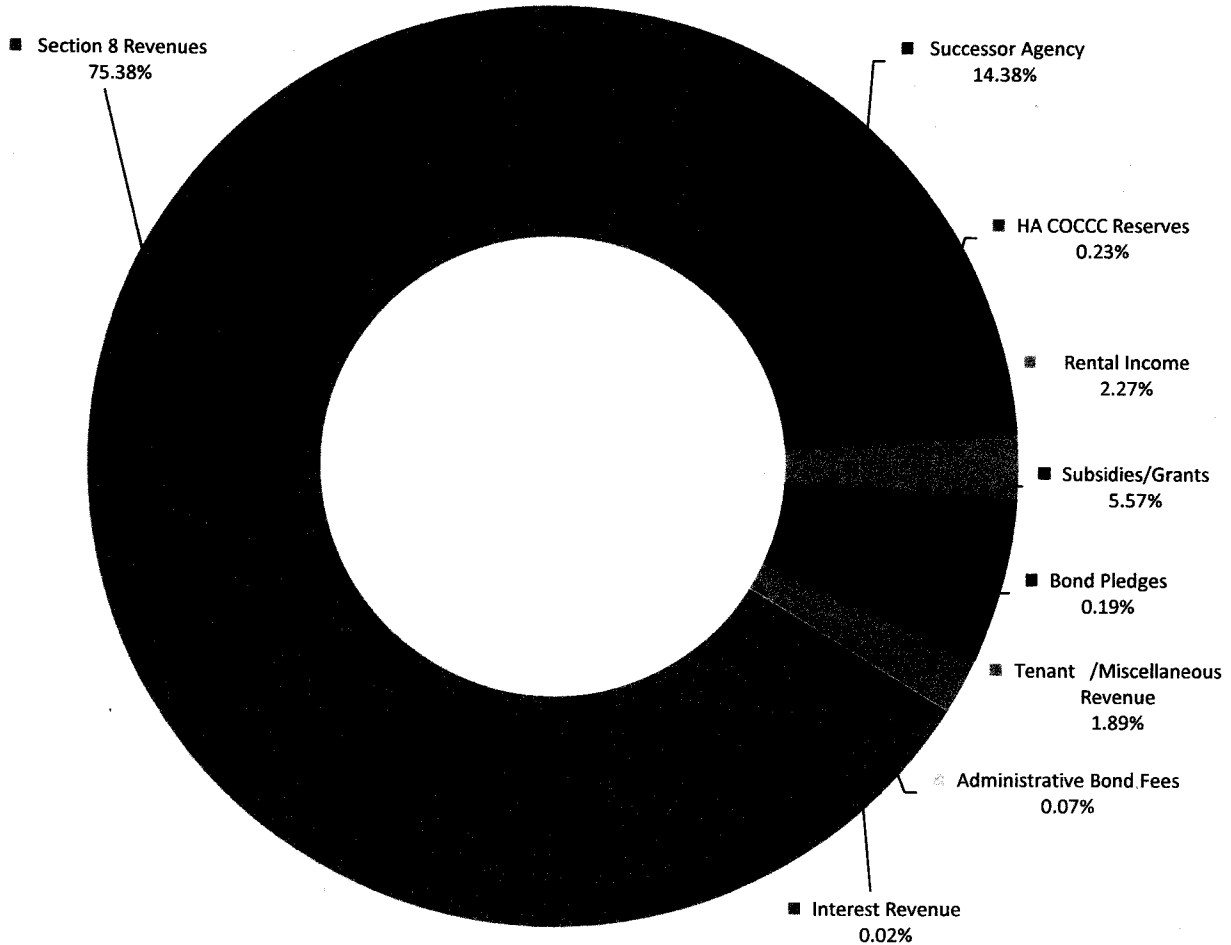
		Budget in Thousands	Percent of Total Budget
Department of Housing & Urban Development	\$	87,007	75.81%
Housing Authority Revenue		2,372	2.07%
Department of Public & Social Services		2,424	2.11%
City Funding		1,374	1.20%
Successor Agency		16,510	14.38%
Rental Properties		5,085	4.43%
<b>TOTAL</b>	<b>\$</b>	<b>114,772</b>	<b>100.00%</b>





# 2018-19 RECOMMENDED BUDGET AT A GLANCE

## Recommended Budget by Categories of Revenues: All Funds



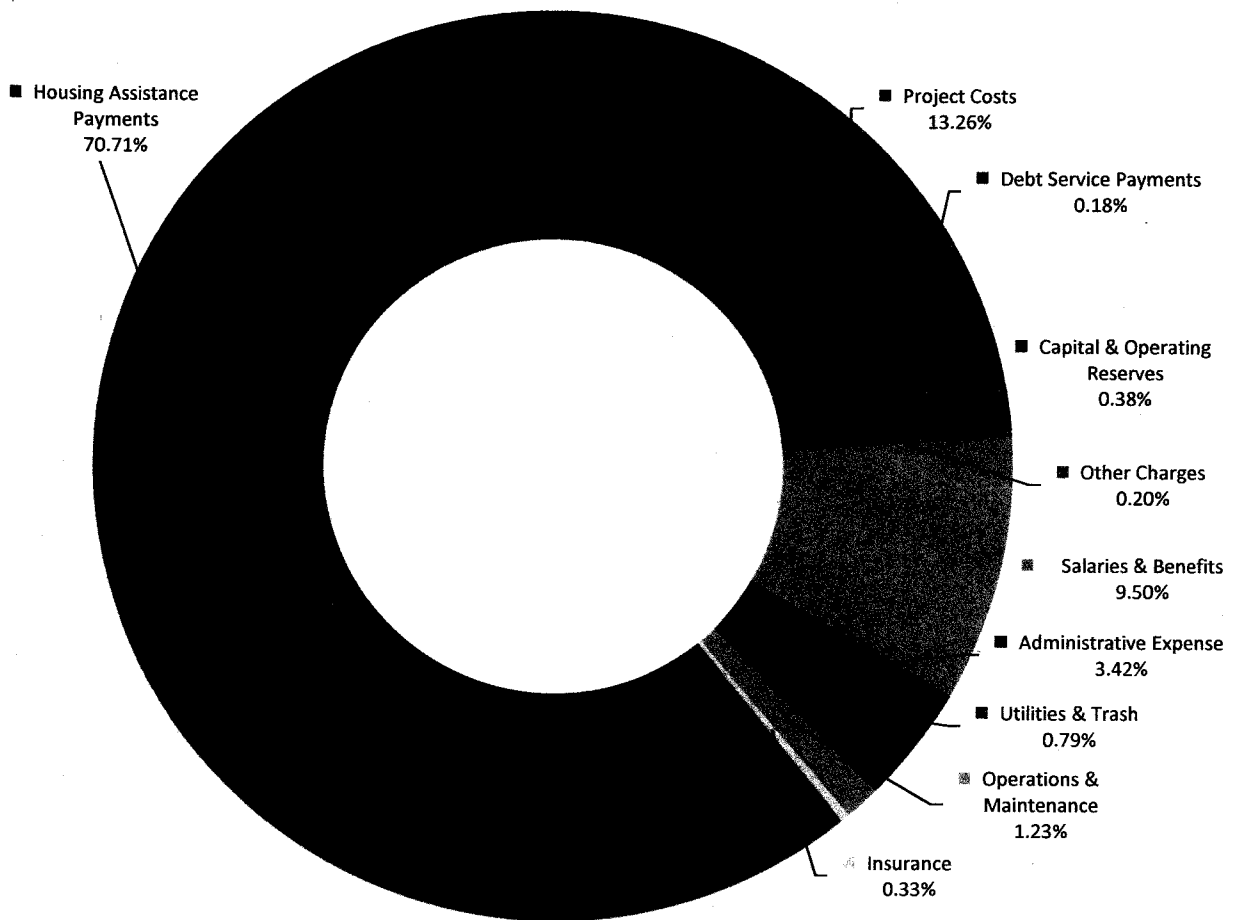
## Recommended Budget by Categories of Revenues: All Funds

Category	Budget in Thousands	Percent of Total Budget
Rental Income	\$ 2,602	2.27%
Subsidies/Grants	6,388	5.57%
Bond Pledges Revenue	218	0.19%
Tenant/Miscellaneous Revenues	2,165	1.89%
Interest Revenue	24	0.02%
Administrative Bond Fees	85	0.07%
Section 8 Revenues	86,520	75.38%
Successor Agency	16,507	14.38%
Housing Authority COCC Reserves	263	0.23%
<b>TOTAL</b>	<b>\$ 114,772</b>	<b>100.00%</b>



# 2018-19 RECOMMENDED BUDGET AT A GLANCE

## Recommended Budget by Categories of Expenditures: All Funds



## Recommended Budget by Categories of Expenditures: All Funds

	Budget in Thousands	Percent of Total Budget
Salaries & Benefits	\$ 10,899	9.50%
Administrative Expense	3,929	3.42%
Utilities & Trash	910	0.79%
Operations & Maintenance	1,408	1.23%
Insurance	382	0.33%
Housing Assistance Payments	81,151	70.71%
Project Costs	15,219	13.26%
Debt Service Payments	203	0.18%
Capital & Operating Reserves	441	0.38%
Other Charges	230	0.20%
<b>TOTAL</b>	<b>\$ 114,772</b>	<b>100.00%</b>



# Budget Comparison

## Budget Comparison

	Budget 14-15	Budget 15-16	Budget 16-17	Budget 17-18	Budget 18-19	% Change (Budget 17-18 to Budget 18-19)
<b>Revenue</b>	\$98,534,297	\$96,926,910	\$100,679,820	\$110,290,121	\$114,509,135	
<b>Reserves</b>	208,088	855,933	147,973	11,971	263,288	
<b>Total Revenue</b>	\$98,742,385	\$97,782,843	\$100,827,793	\$110,302,092	\$114,772,423	4.05%
<b>Expenses</b>						
Salaries & Benefits	\$9,904,282	\$10,979,555	\$10,875,979	\$10,931,269	\$10,898,637	
Services & Supplies	7,441,435	8,251,267	7,163,940	6,396,258	6,165,621	
Capital & Operational Reserves					441,088	
Other Charges	81,331,668	78,487,597	82,775,524	92,974,565	97,267,077	
Fixed Assets/Purchases	65,000	64,424	12,350	0	0	
<b>Total Expenses</b>	\$98,742,385	\$97,782,843	\$100,827,793	\$110,302,092	\$114,772,423	4.05%
<b>Net Assets Gain / (Loss)</b>	\$0	\$0	\$0	\$0	\$0	



# Staff Count

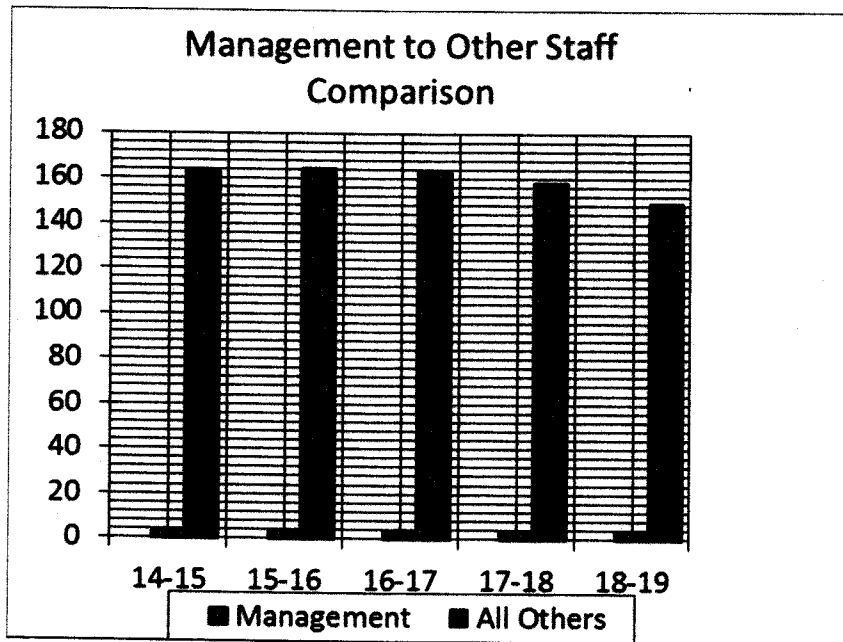
Job Title	Filled and Vacant Positions FY 18-19
<b>Regular Employees:</b>	
Accountant I	2
Accountant II	2
Accounting Technician I	3
Accounting Technician II	5
Administrative Services Supervisor	1
Assistant Director of EDA	1
Building Maintenance Superintendent	1
Building Maintenance Supervisor	1
Buyer Trainee	1
Buyer I	1
Deputy Director of EDA	1
Development Specialist I	3
Development Specialist II	3
Development Specialist III	3
Fiscal Manager	1
Housing Authority Maintenance Worker	6
Housing Program Assistant I	9
Housing Program Assistant II	2
Housing Specialist I	34
Housing Specialist II	14
Housing Specialist III	9
Office Assistant I	1
Office Assistant II	10
Office Assistant III	2
Principal Accountant	1
Principal Development Specialist	4
PH Property Manager	5
Senior Accountant	2
Senior Development Specialist	11
Supervising Accountant	2
Support Services Technician	1
<b>Total Regular Employees</b>	<b>142</b>
<b>Temporary Assistance Pool (TAP):</b>	
Housing Specialist I	2
Office Assistant I	1
Porter	8
<b>Total TAP</b>	<b>11</b>
<b>Total Filled and Vacant Positions</b>	<b>153</b>





# Organization Staffing Statistics

Organization Staffing Statistics					
Fiscal Year	14-15	15-16	16-17	17-18	18-19
Management	3	3	4	4	4
All Others	163	164	163	158	149
<b>Total Budgeted Positions</b>	<b>166</b>	<b>167</b>	<b>167</b>	<b>162</b>	<b>153</b>
Year to Year % Change					
Management	0.0%	0.0%	33.3%	0.0%	0.0%
All Others	17.3%	0.6%	-0.6%	-3.1%	-5.7%
<b>Total Budgeted Positions</b>	<b>17.3%</b>	<b>0.6%</b>	<b>32.7%</b>	<b>-3.1%</b>	<b>-5.7%</b>
Percent of Total					
Management	1.81%	1.80%	2.40%	2.47%	2.61%
All Others	98.19%	98.20%	97.60%	97.53%	97.39%
<b>Total Budgeted Positions</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>	<b>100.00%</b>



# Budgets by Program

## AUTHORITY PROGRAMS

### Central Office Cost Center (COCC)

As required by the U.S. Department of Housing and Urban Development (HUD), the COCC was established to act as the internal management agent of the agency. The COCC provides management services and receives fee income in return from business activities. Management fees are based on HUD's publication of the 80<sup>th</sup> percentile of fees paid by the market industry. Per HUD's instructions, the COCC is split into two (2) sections; one for activities supporting the Section 8 Program, and the second for other business activities.

The current grant covers 4/1/17 – 4/30/20; however, remaining funds will be depleted in Fiscal Year 2018/2019.

### 2018-2019 BUDGET

	COCC #101	COCC #103	Total
<b>REVENUE</b>			
Interest	15,000		15,000
Management/Bookkeeping Fees	1,088,399	397,656	1,486,055
Misc Revenue/NSP Properties	30,000		30,000
Administrative Bond Fees		85,389	85,389
<b>TOTAL REVENUE</b>	<b>1,133,399</b>	<b>483,045</b>	<b>1,616,444</b>
<b>EXPENSE</b>			
Salaries & Benefits	737,856	259,068	996,924
EDA Interfund Salaries	107,731	213,761	321,492
Legal		3,000	3,000
Trainig		5,100	5,100
Auditing	500		500
Office Rent/Storage	1,447	482	1,929
Administrative Sundry	24,132	1,634	25,766
EDA Interfund Operating	131,851		131,851
Insurance	1,099		1,099
Other General Expenses	128,783		128,783
<b>TOTAL EXPENSE</b>	<b>1,133,399</b>	<b>483,045</b>	<b>1,616,444</b>
<b>NET GAIN (LOSS)</b>	<b>-</b>	<b>-</b>	<b>-</b>



## ❖ AUTHORITY PROGRAMS

### Security Deposit Assistance Program

The HACR was awarded a grant from the Economic Development Agency's HOME Investment Partnerships Act to provide security deposit assistance to very low-income individuals and families that earn no more than 50% of the area median income. The grant is designed to remove the initial barrier that eligible participants encounter as they attempt to find and secure suitable, decent housing to rent.

<b>2018-2019 BUDGET</b>	
<b>REVENUE</b>	
Subsidy Revenue	41,954
<b>TOTAL REVENUE</b>	<b>41,954</b>
<b>EXPENSE</b>	
Housing Assistance Payments	41,954
<b>TOTAL EXPENSE</b>	<b>41,954</b>
<b>NET GAIN (LOSS)</b>	<b>-</b>



❖ AUTHORITY PROGRAMS

**Administration Building & Services**

Expenses related to this fund are apportioned to other programs based on cost allocation percentages derived from the number of units supported and staff time. Reimbursement of costs associated with this Administration building is paid through a rent offset. The budget includes a withdrawal of \$148,000 from cash reserves for anticipated costs for building improvements like roofing, landscaping and extraordinary maintenance on the elevator.

<b>2018-2019 BUDGET</b>	
<b>REVENUE</b>	
Interest Revenue	2,700
Miscellaneous/Tenant Charges	386,198
Reserve Drawdown	148,000
<b>TOTAL REVENUE</b>	<b>536,898</b>
<b>EXPENSE</b>	
Development-Management Improvements	148,000
Payroll, Benefits & Taxes	129,914
Legal	1,000
Administrative Sundry	67,051
Utilities	61,000
Operations & Maintenance - Materials	10,000
Operations & Maintenance - Services	93,000
Trash	1,700
Insurance	25,233
<b>TOTAL EXPENSE</b>	<b>536,898</b>
<b>NET GAIN (LOSS)</b>	<b>-</b>





❖ **AUTHORITY PROGRAMS**

**Housing Opportunities for Persons with AIDS (HOPWA)**

HUD named the City of Riverside as "Grantee" for having the largest population of any city within the county eligible metropolitan areas (EMA). In 1993, Riverside County became eligible for the HOPWA funds and the HACR agreed to serve as Project Sponsor for the County of Riverside. The HACR utilizes this fund to serve approximately seventy-five (75) participants with short term housing, utilities assistance, and home health care.

<b>2018-2019 BUDGET</b>	
<b>REVENUE</b>	
Subsidy Revenue	1,301,927
<b>TOTAL REVENUE</b>	<b>1,301,927</b>
<b>EXPENSE</b>	
Payroll, Benefits & Taxes	221,543
Travel	2,000
Auditing	500
Office Rent	8,945
Administrative Sundry	13,538
Tenant Services/Supportive Services	192,000
Housing Assistance Payments	863,401
<b>TOTAL EXPENSE</b>	<b>1,301,927</b>
<b>NET GAIN (LOSS)</b>	<b>-</b>



## ❖ AUTHORITY PROGRAMS

### HOPWA Homes

The HACR utilized excess HOPWA funds to purchase eleven (11) homes to assist HOPWA clients with subsidized housing. It is expected that this project will be self-supporting and will accumulate enough reserves for future capital improvements.

<b>2018-2019 BUDGET</b>	
<b>REVENUE</b>	
Rental Income	36,840
Subsidy Revenue	72,144
<b>TOTAL REVENUE</b>	<b>108,984</b>
<b>EXPENSE</b>	
Administrative Sundry	38,473
Operations & Maintenance - Materials	11,000
Operations & Maintenance - Services	5,500
Operational Reserves	54,011
<b>TOTAL EXPENSE</b>	<b>108,984</b>
<b>NET GAIN (LOSS)</b>	<b>-</b>



❖ **AUTHORITY PROGRAMS**

**Resident Opportunity for Self-Sufficiency (ROSS)**

The ROSS program is designed to enable participants to increase earned income; reduce or eliminate the need for welfare assistance; progress toward achieving economic independence and housing self-sufficiency; and improve living conditions for the elderly and disabled in order that they may age-in-place. HUD awarded the HACR with a \$246,000 grant for three (3) years to fund one ROSS Coordinator position that would provide program support services to the residents at the Gloria Crossings and Dracaea Apartment. The 3-year contract will end on August 2018. The budget includes the remaining funds at the final contract year.

<b>2018-2019 BUDGET</b>		
<b>REVENUE</b>		
Subsidy Revenue		9,615
<b>TOTAL REVENUE</b>		<b>9,615</b>
<b>EXPENSE</b>		
Payroll, Benefits & Taxes		9,615
<b>TOTAL EXPENSE</b>		<b>9,615</b>
<b>NET GAIN (LOSS)</b>		<b>-</b>



❖ **AUTHORITY PROGRAMS**

**Continuum of Care**

The HACR provides rental assistance to individual and families who are certified by the Department of Mental Health to be chronically homeless and mentally disabled. The HACR has an agreement with the Department of Public Social Services (DPSS) to administer five (5) grants, which are currently serving approximately one hundred sixteen (116) families collectively throughout Riverside County.

<b>2018-2019 BUDGET</b>						
	<b>Shelter Plus Care Combined</b>	<b>Street To Home</b>	<b>EHOP</b>	<b>ECON</b>	<b>Harrison House</b>	<b>Total</b>
<b>REVENUE</b>						
Subsidy Revenue (Admin 4%)	12,545	3,761	1,396	18,048	1,985	37,735
HUD S8 Earned-HAP Subsidy	401,416	108,000	40,236	387,252	61,528	998,432
<b>TOTAL REVENUE</b>	<b>413,961</b>	<b>111,761</b>	<b>41,632</b>	<b>405,300</b>	<b>63,513</b>	<b>1,036,167</b>
<b>EXPENSE</b>						
Payroll, Benefits & Taxes	12,545	3,761	1,396	18,048	1,985	37,735
Housing Assistance Payments	401,416	108,000	40,236	387,252	61,528	998,432
<b>TOTAL EXPENSE</b>	<b>413,961</b>	<b>111,761</b>	<b>41,632</b>	<b>405,300</b>	<b>63,513</b>	<b>1,036,167</b>
<b>NET GAIN (LOSS)</b>	-	-	-	-	-	-



❖ AUTHORITY PROGRAMS

**Tenant Based Rental Assistance (TBRA)**

As a sub-recipient of funds from the Home Investment Partnership Act (HOME) Program, the HACR received a grant to provide housing and supportive services to eligible homeless residents living in encampments for a maximum of eighteen (18) months with the goal of transitioning them to self-sufficiency. The two-year grant ends on June 30, 2018 and will be extended for a few months to exhaust remaining funds.

<b>2018-2019 BUDGET</b>	
<b>REVENUE</b>	
Subsidy Revenue	136,024
<b>TOTAL REVENUE</b>	<b>136,024</b>
<b>EXPENSE</b>	
Rental Assistance	136,024
<b>TOTAL EXPENSE</b>	<b>136,024</b>
<b>NET GAIN (LOSS)</b>	<b>-</b>





❖ **AUTHORITY PROGRAMS**

**Business Activities**

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

<b>2018-2019 BUDGET</b>	
<b>REVENUE</b>	
Rental Income	57,288
<b>TOTAL REVENUE</b>	<b>57,288</b>
<b>EXPENSE</b>	
Payroll, Benefits & Taxes	20,759
Administrative Sundry	700
Operations & Maintenance - Materials	7,000
Operations & Maintenance - Services	1,000
Insurance	3,345
Other General Expense	12,000
Capital Reserves	1,800
Operational Reserves	10,684
<b>TOTAL EXPENSE</b>	<b>57,288</b>
<b>NET GAIN (LOSS)</b>	-



❖ AUTHORITY PROGRAMS

**Palm Springs Projects**

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

<b>2018-2019 BUDGET</b>			
	<b>Calle de Carlos</b>	<b>Racquet Club</b>	<b>Total</b>
<b>REVENUE</b>			
Rental Income	65,475	51,216	116,691
Miscellaneous	1,200	1,400	2,600
<b>TOTAL REVENUE</b>	<b>66,675</b>	<b>52,616</b>	<b>119,291</b>
<b>EXPENSE</b>			
Payroll, Benefits & Taxes	29,782	9,586	39,368
Legal	690	690	1,380
Auditing	200	200	400
Office Rent	86	97	183
Administrative Sundry	9,979	11,730	21,709
Utilities	7,100	6,700	13,800
Operations and Maintenance - Materials	2,057	2,323	4,380
Operations and Maintenance - Services	10,447	16,113	26,560
Trash	2,200	2,000	4,200
Insurance	4,134	3,177	7,311
<b>TOTAL EXPENSE</b>	<b>66,675</b>	<b>52,616</b>	<b>119,291</b>
<b>NET GAIN (LOSS)</b>	<b>-</b>	<b>-</b>	<b>-</b>



## ❖ AUTHORITY PROGRAMS

### Corona Projects

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 HACR's 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 refunding bond issue. The note was satisfied; however, the 1998 bond issue remained.

<b>2018-2019 BUDGET</b>	
<b>REVENUE</b>	
Bonds Revenue	218,000
<b>TOTAL REVENUE</b>	<b>218,000</b>
<b>EXPENSE</b>	
Other General Expense	14,642
Debt Service Payment - Principal	190,000
Debt Service Payment - Interest	13,358
<b>TOTAL EXPENSE</b>	<b>218,000</b>
<b>NET GAIN (LOSS)</b>	<b>-</b>





## ❖ 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, this farm worker housing project became operational in November 1991. In FY 2005, due to the State of California fiscal budget crisis, the Office of Migrant Services ordered the HACR not to rent the units for the entire fiscal year and took steps to dispose of the buildings. The HACR negotiated to have title and ownership of the buildings and was granted \$3,000,000 from the Joe Serna Junior Farmworker Housing Grant Program of the Department of Housing and Community Development (HCD) and \$3,795,110 from the United States Department of Agriculture to rehabilitate the units and make them available on a year round basis. The HACR also received a total of \$8,500,000 in grant funding from the County's Redevelopment Agency in FY 2009, which prompted the construction to widen some of the units and convert 100 housing units to 77 units. For a number of years, this project has continually been challenged with a low occupancy level, ranging 30%-50%. A drawdown from the HACR's reserves has been necessary to sustain the upkeep of the building and grounds. To aide with lease-up activities, the HACR received approval from HCD to: (1) allow the project to be rented to non-farmworker tenants; (2) allow an increase in the maximum income limit to 120% of the area median income (AMI); and (3) allow the waiver of the requirement to keep a minimum number of persons in the household.

<b>2018-2019 BUDGET</b>	
<b>REVENUE</b>	
Rental Income	161,739
Laundry Machine Revenue	800
HACR Reserve Drawdown	115,288
<b>TOTAL REVENUE</b>	<b>277,827</b>
<b>EXPENSE</b>	
Temporary/Contract Employees	2,589
Legal	2,750
Auditing	1,000
Administrative Sundry	2,800
Utilities	63,500
Operations & Maintenance - Materials	16,500
Operations & Maintenance - Services	133,600
Trash	11,000
Insurance	44,088
<b>TOTAL EXPENSE</b>	<b>277,827</b>
<b>NET GAIN (LOSS)</b>	<b>-</b>



❖ **AUTHORITY PROGRAMS**

**Cal WORKS**

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

<b>2018-2019 BUDGET</b>	
<b>REVENUE</b>	
Grant (County DPSS)-HAP	957,219
Grant (County DPSS)-Admin	430,564
<b>TOTAL REVENUE</b>	<b>1,387,783</b>
<b>EXPENSE</b>	
Payroll, Benefits & Taxes	418,514
Travel	12,000
Administrative Sundry	50
Housing Assistance Payments	957,219
<b>TOTAL EXPENSE</b>	<b>1,387,783</b>
<b>NET GAIN (LOSS)</b>	<b>-</b>



## SECTION 8 PROGRAMS

### **Housing Choice Voucher 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% of median income or less are eligible to participate in the program. However, at least 75% of families drawn from the waiting list must earn no more than 30% of median income. Tenants receiving assistance under the voucher program will pay between 30% – 40% of their income toward rent and utilities, with HUD (through the HACR) providing the subsidy for the difference between that amount and the rent plus utilities. Utilizing these criteria, staff certifies applicant eligibility, issues vouchers, negotiates leases, prepares contracts and inspects dwelling units for housing quality standards established by the Federal government. Additionally, staff manages rental assistance contracts by processing tenant relocations and ports, terminations, and annual re-certification of eligibility. Staff also provides tenant-landlord mediation services for Section 8 Program participants. For Calendar Year 2018, HUD awarded the HACR \$77 million to assist 9,651 families per month, which includes 664 vouchers set aside for the Veterans Affairs Supportive Housing (VASH) Program.

### **Veterans Affairs Supportive Housing (VASH)**

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

### **Rental Assistance Demonstration (RAD) Program**

HUD obligated funds to provide assistance for families affected by the RAD conversion. The Consolidated and Further Continuing Appropriations Act of 2012 authorized the RAD Program to help preserve HUD's public and assisted housing. This movement is a central part of the Department's rental housing preservation strategy to preserve the nation's stock of affordable rental housing, promote efficiency within and among HUD guidelines and build strong, stable communities.



## ❖ SECTION 8 PROGRAMS

### **Mainstream 5 Program for Persons with Disabilities**

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.

### **Moderate Rehabilitation Rental Assistance Program**

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

### **Family Self-Sufficiency (FSS) 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 FY2018-2019 will pay for 7 resident coordinator positions. As of May 2018, there were three hundred forty six (346) FSS participants throughout the County of Riverside.



❖ SECTION 8 PROGRAMS

2018-2019 BUDGET				
	HCV/VASH/RAD	Moderate	FSS	Total
	Mainstream	Rehabilitation		
<b>REVENUE</b>				
FSS Forfeitures	150,000			150,000
Fraud Recovery - HAP	21,000			21,000
Fraud Recovery - Admin	21,000			21,000
Interest	6,400			6,400
HUD Sec8 Earned- HAP Subsidy	76,981,968	632,220		77,614,188
HUD Sec8 Earned - Administrative Fees	7,283,982	94,842		7,378,824
HUD Sec8 Earned - Other Subsidy			485,657	485,657
<b>TOTAL REVENUE</b>	<b>84,464,350</b>	<b>727,062</b>	<b>485,657</b>	<b>85,677,069</b>
<b>EXPENSE</b>				
Payroll, Benefits & Taxes	4,949,816	60,566	471,049	5,481,431
Worker's Compensation	140,221	9,615	14,608	164,444
Legal	9,900	100		10,000
Training	4,500			4,500
Travel	4,600			4,600
Auditing	30,998	310		31,308
Office Rent/Storage	325,850	3,291		329,141
Administrative Sundry	1,777,614	20,537		1,798,151
Operations & Maintenance- Materials	7,920	80		8,000
Operations & Maintenance- Services	5,940	60		6,000
Vehicle Lease & Maintenance	22,944	232		23,176
Insurance	5,079	51		5,130
Other General Expense	19,600			19,600
Housing Assistance Payments	77,159,368	632,220		77,791,588
<b>TOTAL EXPENSE</b>	<b>84,464,350</b>	<b>727,062</b>	<b>485,657</b>	<b>85,677,069</b>
<b>NET GAIN (LOSS)</b>				



## VARIOUS GRANTS

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

### **Neighborhood Stabilization Program (NSP)**

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

### **HOME Investment Partnerships Program**

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





❖ VARIOUS GRANTS

2018-2019 BUDGET							
	NSP 1 Direct Salaries	NSP 1 Admin	NSP 3 Direct Services	NSP3 Admin	HOME Project Delivery	HOME Admin	Total
<b>REVENUE</b>							
Grant Subsidy	50,885	146,967	50,885	154,795	47,547	111,463	562,542
<b>TOTAL REVENUE</b>	<b>50,885</b>	<b>146,967</b>	<b>50,885</b>	<b>154,795</b>	<b>47,547</b>	<b>111,463</b>	<b>562,542</b>
<b>EXPENSE</b>							
Payroll, Benefits & Taxes	50,885	127,767	50,885	147,695	47,547	93,463	518,242
Training & Travel		10,000				10,000	20,000
Office Rent/Storage		9,200		7,100		7,500	23,800
Administrative Sundry						500	500
<b>TOTAL EXPENSE</b>	<b>50,885</b>	<b>146,967</b>	<b>50,885</b>	<b>154,795</b>	<b>47,547</b>	<b>111,463</b>	<b>562,542</b>
<b>NET GAIN (LOSS)</b>	-	-	-	-	-	-	-



# 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 (LMIHAF) was established to manage the disbursements and cash receipts for the HASA. This fund is used to pay for administrative and operational costs to develop the assets; maintain loan and grant portfolios; and manage the leases, rental housing properties, and homeownership units.

Other revenue sources include rental receipts from different Mobile Home Parks managed by the HASA; a lease payment for agricultural land; monitoring fees; and various loan payments.

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





❖ HOUSING AUTHORITY SUCCESSOR AGENCY (HASA)

2018-2019 BUDGET			
	LMIHF	ROPS	Total
<b>REVENUE</b>			
Rental Income	2,453		2,453
Loan Payments	44,092		44,092
Miscellaneous Revenue	22,918		22,918
Bond Proceeds (Taxable & Tax-Exempt)		13,615,510	13,615,510
Income Fund	1,874,041		1,874,041
<b>TOTAL REVENUE</b>	<b>1,943,504</b>	<b>13,615,510</b>	<b>15,559,014</b>
<b>EXPENSE</b>			
Administrative Salaries & Benefits	111,802	478,089	589,891
Legal	70,000	191,397	261,397
Training	6,000		6,000
Travel	5,000		5,000
Auditing	10,333		10,333
Professional Services	1,000		1,000
Office Rent	61,866		61,866
Administrative Sundry	143,591		143,591
Contracts-Landscape/Weed Abatement	35,000		35,000
Insurance	6,519		6,519
General Expense	5,000		5,000
Project Cost	1,487,393	12,946,024	14,433,417
<b>TOTAL EXPENSE</b>	<b>1,943,504</b>	<b>13,615,510</b>	<b>15,559,014</b>
<b>NET GAIN (LOSS)</b>	-	-	-



❖ HOUSING AUTHORITY SUCCESSOR AGENCY (HASA)

**VILLA DE JOSUE MOBILE HOME PARK**

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

<b>2017-2018 BUDGET</b>	
<b>REVENUE</b>	
Rental Income	32,400
<b>TOTAL REVENUE</b>	<b>32,400</b>
<b>EXPENSE</b>	
Payroll, Benefits & Taxes	12,441
Administrative Sundry	200
Utilities	600
Operations & Maintenance - Materials	500
Operations & Maintenance - Services	679
Trash	1,800
Operational Reserves	16,180
<b>TOTAL EXPENSE</b>	<b>32,400</b>
<b>NET GAIN (LOSS)</b>	<b>-</b>



# COACHELLA SUCCESSOR AGENCY (CSA)

On June 4, 2013, the HACR's Board of Commissioners accepted, via a Memorandum of Understanding, the responsibilities for performing all activities as the successor to the redevelopment housing functions for the former Coachella Redevelopment Agency. On February 19, 2014, Governor Brown signed AB 471, which provides an administrative cost allowance for all qualified housing successor agencies that assumed the housing functions of dissolved redevelopment agencies. Hence, the allowance of \$150,000 will cover any administrative costs associated with disbursing bond proceeds for housing development activities identified in the Recognized Obligation Payment Schedule (ROPS), approved by the Oversight Board and the State of California Department of Finance.

The City of Coachella (City) transferred to the HACR all bond proceeds related to wind down activities identified in the Recognized Obligation Payment Schedule (ROPS) approved by the CA Department of Finance. While HACR will be responsible for drawing down the bond funds for development activities, the City will continue the tasks of paying the debt service and reporting on continuing disclosures.

<b>2018-2019 BUDGET</b>			
	<b>Administrative Fund</b>	<b>Bond Fund</b>	<b>Total</b>
<b>REVENUE</b>			
Miscellaneous	65,622		65,622
Administrative Revenue AB 471	150,000		150,000
Bond Proceeds		735,083	735,083
<b>TOTAL REVENUE</b>	<b>215,622</b>	<b>735,083</b>	<b>950,705</b>
<b>EXPENSE</b>			
Administrative Salaries & Benefits	193,516		193,516
Legal	1,500		1,500
Training	500		500
Travel	200		200
Auditing	-		-
Office Rent	7,661		7,661
Administrative Sundry	7,245		7,245
Site Maintenance			-
Other General Expense	5,000		5,000
Project Cost		735,083	735,083
<b>TOTAL EXPENSE</b>	<b>215,622</b>	<b>735,083</b>	<b>950,705</b>
<b>NET GAIN (LOSS)</b>	<b>-</b>	<b>-</b>	<b>-</b>



# RIVERSIDE COMMUNITY HOUSING CORP. (RCHC)

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

RCHC applied for the Economic Development Agency's (EDA) Emergency Solutions Grant (ESG) Program that aims to provide housing relocation and stabilization services including housing search and placement; landlord mediation; security and/or utility deposits; the provision of short-term or medium-term rental assistance and utility payments; and housing case management.

RCHC also applied for EDA's Community Development Block Grant (CDBG) to fulfill the goals of ensuring decent affordable housing and providing supportive services to the most vulnerable in our communities.

Various donations were received by RCHC, including \$1,000 from The Southern California Gas Company as part of the SoCalGas 2014 Education Initiative to support local Youth Employment Services; \$1,200 from Canyon Insulation, which was earmarked for veteran's services and homeless initiatives; and miscellaneous private donations from individuals reserved for rehabilitation of mobile homes for low-income families. The remaining funds are projected to be expended in Fiscal Year 2018-2019.

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

The RAD properties in Desert Hot Springs, Cathedral City, and Indio were separated with its own budget as these are now managed by a property management company, Riverside Housing Development Corporation (RHDC).





## ❖ RIVERSIDE COMMUNITY HOUSING CORP. (RCHC)

In September 2016, RCHC entered into an assignment and assumption agreement with Rancho Housing Alliance, Inc. to accept all rights and obligations regarding thirty four (34) housing units in the Cities of Desert Hot Springs and Cathedral City and one (1) foreclosed single family rental home in the City of Blythe. RCHC was identified as a qualified entity capable of managing these properties for the duration of the required 55 year affordability period. Funds from the Economic Development Agency's Neighborhood Stabilization Program (NSP) were loaned to RCHC to fulfill obligations for acquisition and rehabilitation of these properties. RCHC contracted with Riverside Housing Development Corporation (RHDC) to handle property management.

On March 23, 2018 RCHC and Perris Park Apartments, a California limited partnership, entered into a non-binding letter of intent relating to the proposed purchase of an 80 unit apartment complex. The intent is for RCHC to rehabilitate the property to provide affordable housing to Riverside residents. The \$50,000 revenue is earmarked as working capital, which will be covered by RCHC reserves, and will cover initial development costs.

2018-2019 BUDGET								
	ESG	CDBG	Misc Donations	RAD	DHS/Cat City/Indio Properties	NSP Prop	Perris Park Apts	Total
<b>REVENUE</b>								
Rental Income				1,606,008	341,462	246,970		2,194,440
RAD Income				1,814,607	292,428			2,107,035
Grant Subsidy	194,800	385,450	1,274					581,524
Miscellaneous				172,101	30,161	7,230	50,000	259,492
<b>TOTAL REVENUE</b>	<b>194,800</b>	<b>385,450</b>	<b>1,274</b>	<b>3,592,716</b>	<b>664,051</b>	<b>254,200</b>	<b>50,000</b>	<b>5,142,491</b>
<b>EXPENSE</b>								
Property Management Fee					50,400	27,365		77,765
Asset Management Fee				374,807	12,000			386,807
Payroll, Benefits & Taxes	79,986	137,989		723,472	59,442	27,787		1,028,676
Legal				4,342	7,607	2,708		14,657
Training				5,000				5,000
Auditing				5,000	808			5,808
Office Rent/Storage				17,034				17,034
Administrative Sundry				133,112	16,113	8,721		157,946
Utilities				444,918	113,294	11,595		569,807
Tenant Services			1,274					1,274
Maintenance Salaries & Benefits				630,626	54,942	25,974		711,542
Operations & Maintenance-Materials				156,261	47,872	67,615		271,748
Operations & Maintenance-Services				503,171	103,467			606,638
Trash				143,645	33,579	5,860		183,084
Insurance				234,896	44,854	9,538		289,288
Other General Expense				2,863	25,820	16,046		44,729
Housing Assistance Payments	114,814	247,461						362,275
Development/Project Costs							50,000	50,000
Operational Reserves				13,569	19,844	25,000		58,413
Capital Reserves				200,000	74,009	25,991		300,000
<b>TOTAL EXPENSE</b>	<b>194,800</b>	<b>385,450</b>	<b>1,274</b>	<b>3,592,716</b>	<b>664,051</b>	<b>254,200</b>	<b>50,000</b>	<b>5,142,491</b>
<b>NET GAIN (LOSS)</b>								



# Cost Allocations

## 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. Rental Assistance Demonstration Program
  - c. Central Office Cost Center
  - d. Housing Successor Agency
  - e. Grant Programs: HOPWA and CDBG
  - f. RCHC
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. Rental Assistance Demonstration (RAD) Program
  - e. Grant Programs (per contract)
  - f. Bond-Funded and other Affordable Housing Projects
10. Insurance Cost: Premiums are paid directly by the programs based on their proportionate share of premium commensurate with operational exposure and property values as determined by the County of Riverside's Risk Management Department. Claims are charged directly to the program that incurred the loss.
11. Information Technology: Information system expenses are allocated based on the number of workstations assigned to employees for each program that allow such expenses.
12. Management Fees and Bookkeeping Fees: The Department of Housing and Urban Development (HUD) issued formal guidance identifying asset management activities, and granted the right for a Public Housing Authority's Central Office Cost Center to establish and charge administrative work to other programs based on The Financial Management Division's 80th percentile management fees limit. As such, HACR's property management fee cap of \$75.81 for Calendar Year 2015 is based on the Los Angeles Field Office's threshold.

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

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



## **COUNTY-WIDE COST ALLOCATION PLAN (COWCAP) for FY 2017-2018**

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.

Please refer to the following pages for a copy of the plan.

## **COST ALLOCATION PLAN OF EDA for FY 2018-2019**

This plan distributes costs allocated to the Economic Development Agency (EDA), which includes COWCAP, the administrative or other joint costs incurred within a performing department, along with other work performed within the department to specific funding sources. The plan has been approved by the Managing Director of EDA and the Assistant County Executive Officer-County Finance Officer.

Please refer to the following pages for a copy of the plan.





***Riverside County Economic Development Agency  
Administration***

**Cost Allocation Plan  
FY 2018-2019**



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## **I. OVERVIEW**

### **A. Background**

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

### **B. Purpose**

The purpose of this Cost Allocation Plan ("CAP") is to summarize and prescribe a methodology and procedure used to distribute indirect and direct costs to divisions that are allocated from within the EDA Administration divisions. The CAP describes a reasonable means for allocating costs for direct services provided to divisions and a methodology on how to treat indirect costs attributed to four distinct cost pools. All costs that are chargeable to a final cost objective are aggregated into intermediate cost objectives, usually categorized by cost pools, and are allocated using an appropriate allocation methodology. All pooled costs must ultimately be allocated to the final cost objectives in relation to the direct relative benefits received from varying administrative services provided.

### **C. Cost Classification**

EDA Administration funding sources include federal grants from the U. S Department of Labor ("DOL") and the U. S. Department of Housing and Urban Development ("HUD"), Special Districts, Community Services Areas, Special Revenue funds, Internal Service funds, and other governmental revenue sources. The total proposed budget for FY 18/19 is \$6,199,768 of which salaries and benefits make up 83% or \$5.1 million. Operating costs are kept to a minimum and are included in the budget at 17% or \$1.1 million. The total allocated costs from the proposed budget is \$6,078,223 (See Attachment B). Costs allocated through the CAP are further scrutinized and must be deemed allowable under the Federal guidelines. To be allowable under Federal awards, costs must meet the following general criteria:

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

Additionally, costs are further identified as either direct or indirect. Costs that benefit several divisions, programs or efforts are stratified into the respective costs pools and thereafter allocated to an intermediate or final cost objective. These classifications are as follows:

**D. Types of Costs:**

**1. Direct Costs:** Direct costs are costs that specifically benefit a particular program, grant or agreement are directly charged to them.

**2. Indirect Costs:** Indirect costs (costs pools) are costs that cannot be readily, directly identifiable with a specific program, grant or agreement, but rather benefit multiple programs, grants or agreements.

**II. COMPONENTS OF THE CAP**

The CAP is organized as follows:

**A. Organizational Chart**

The organizational chart helps identify the divisions, types of services, and staff functions provided by Accounting & Finance, Human Resources, Executive Management, and Administration. The chart provides a depiction of all the staffing that operates as part of the EDA's Administration. There are a total of nineteen (19) budget units affected by the allocations. The Organizational Chart is found in Attachment A.

**B. Official FY 2018-2019 Proposed Budget**

The FY 2018-2019 budget establishes an expenditure plan that consists of allocations for administrative services, including four (4) indirect costs pools: Executive Management (EM), Human Resources/Payroll (HR), Accounting and Finance (A&F), and Administration (Admin). In addition, the expenditure plan includes three (3) cost pools, which are allocated directly to Accounting & Finance Workforce Development, Accounting and Finance HUD Grants, and Accounting Finance Fair/Aviation/Museum/Library. The direct and indirect cost pools consists of salaries and benefits, general operating, and information technology costs. Budgeted appropriations are submitted and approved annually by the Riverside County Board of Supervisors. The FY 2018-2019 proposed budget is further summarized as follows:

**FY 2018-2019 ADMINISTRATION BUDGET  
REVENUE AND EXPENSE SUMMARY**

**REVENUE**

Category	Revenue Description	Actuals FY 17/18	Budget FY 17/18	Projected FY 17/18	Proposed FY 18/19
D	Departmental Rev	\$ 4,724,702	\$ 6,732,135	\$ 6,025,898	\$ 6,190,262
N	Non Departmental Rev	-	-	8,062	9,506
<b>Grand Total</b>		<b>\$ 4,724,702</b>	<b>\$ 6,732,135</b>	<b>\$ 6,033,960</b>	<b>\$ 6,199,768</b>

**EXPENSE**

Appropriation	Appropriation Description	Actuals FY 17/18	Budget FY 17/18	Projected FY 17/18	Proposed FY 18/19
1	Salaries and Benefits	\$ 3,814,326	\$ 5,510,881	\$ 4,858,118	\$ 5,159,357
2	Services and Supplies	1,235,831	1,084,905	1,039,493	1,027,395
3	Other Charges	214,834	473,578	473,578	71,024
4	Fixed Assets	-	500	500	500
7	Intrafund Transfers	(156,212)	(337,729)	(337,729)	(58,508)
<b>Grand Total</b>		<b>\$ 4,902,779</b>	<b>\$ 6,729,165</b>	<b>\$ 6,033,960</b>	<b>\$ 6,199,768</b>

Category	Revenue Description	Actuals FY 17/18	Budget FY 17/18	Projected FY 17/18	Proposed FY 18/19
<b>Grand Total</b>		<b>\$ 4,902,779</b>	<b>\$ 6,729,165</b>	<b>\$ 6,033,960</b>	<b>\$ 6,199,768</b>

In FY 17/18, a reorganization effort to centralize administration and accounting services required a shift of seventeen (17) administrative positions to align with a consolidated framework. Although the transition occurred in FY 17/18, the full financial impact is expected to occur in FY 18/19. Therefore, there is an increase of \$165,808 for salaries and benefits when comparing the Projected FY 17/18 budget to the proposed FY 18/19 budget. There are a total of 64 funded positions for FY 18/19.

**C. Expense Items Requiring Cost Allocations and Methods for Allocating Costs**

**1. Staff Salaries and Benefits.**

The total proposed budgeted FY 18/19 Salaries and Benefits is \$5,159,357. The overall allocated salaries and benefits equal \$5,023,355; which consists of \$2,879,362 indirect costs \$2,114,817 direct costs. Pass-through costs of \$136,000 are charged to other funding sources (See Attachment B)

The \$2,879,362 total salaries and benefits from the four indirect cost pools (EM, HR, A&F and Admin) is allocated based on each of the nineteen (19) budget units' full-time equivalents (FTE). (See Attachment C)

The \$2,114,817 total salaries and benefits from the three (3) direct costs pools (Accounting & Finance Workforce Development, Accounting and Finance HUD Grants, and Accounting Finance Fair/Aviation/Museum/Library) is allocated based on each budget units' full-time equivalents (FTE). (See Attachment D)

**2. General Operating & Information Technology (RCIT) Cost Pools**

The total general operating expense and information technology (RCIT) cost pools allocated to the EDA budget units is \$1,054,866. These costs are allocated using the following methodologies:

- a. The general operating costs consist of both direct and indirect expenses totals \$500,949 and is allocated based on total salaries and benefits to each budget unit. Examples of these costs include facilities costs, office supplies, travel expenses, and fleet costs.
- b. Information technology (RCIT) costs associated with the EDA Administration budget are allocated using the following allocation bases:

Type of Service	Allocation Base	Cost of Service
Device Access	# of MS Licenses	\$ 377,247
Device Support	# of Devices	36,429
Physical & Virtual Server Support	# of Servers	97,093
MS Dynamics Agreement	# of Dynamics Licenses	17,862
MS EA Agreement	# of Users	25,288
<b>Total Allocated RCIT</b>		<b>\$ 553,917</b>

- c. After allocating to the seven (7) indirect and direct cost pools, general operating expense and information technology (RCIT) are further allocated based on the total full time equivalents (FTE) for each budget unit.
- d. Divisions with expenses directly related to Accounting & Finance Workforce Development, Accounting and Finance HUD Grants, and Accounting Finance Fair/Aviation/Museum/Library are allocated directly to their own respective budget units based on full time equivalents (FTE). (See Attachment D)

**III. CERTIFICATION OF THE 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 revised on April 25, 2018 to establish cost allocations or billings for July 1, 2018 through June 30, 2019 are allowable in accordance with the requirements of 2 CFR Part, 200, "Uniform Guidance" and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
  
- 2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the Federal 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.

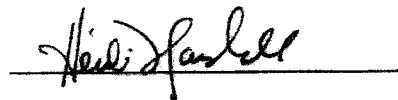
I declare that the foregoing is true and correct.

County of Riverside  
Executive Office

County of Riverside  
Economic Development Agency



Don Kent  
Assistant CEO-County Finance  
Officer



Heidi Marshall  
Managing Director of EDA

Date of Execution:

6/8/18

Date of Execution:

6/6/18

#### **IV. REVISIONS**

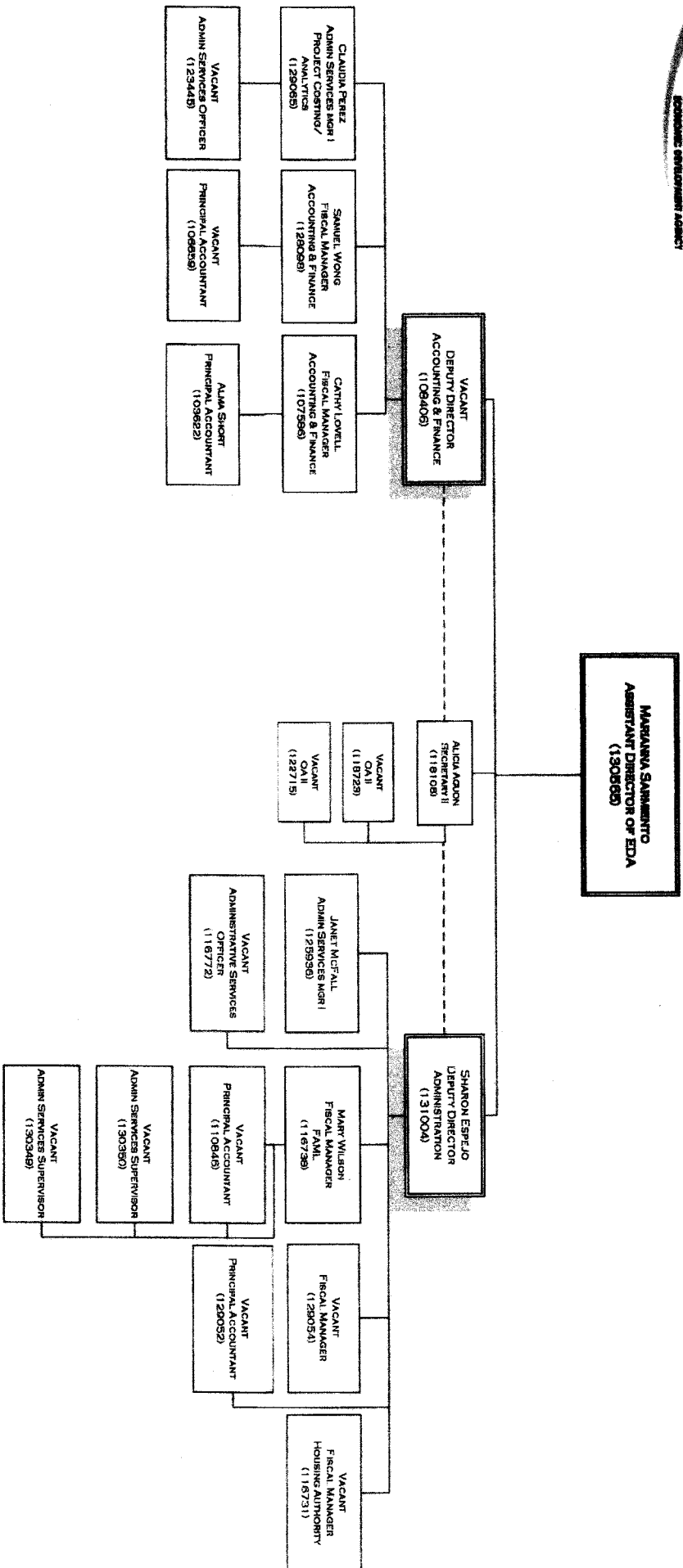
**This CAP covers the period of July 1, 2018 through June 30, 2019. The CAP is reviewed quarterly for compliance and any changes will be addressed in the next annual CAP submission.**



# **Attachment A**

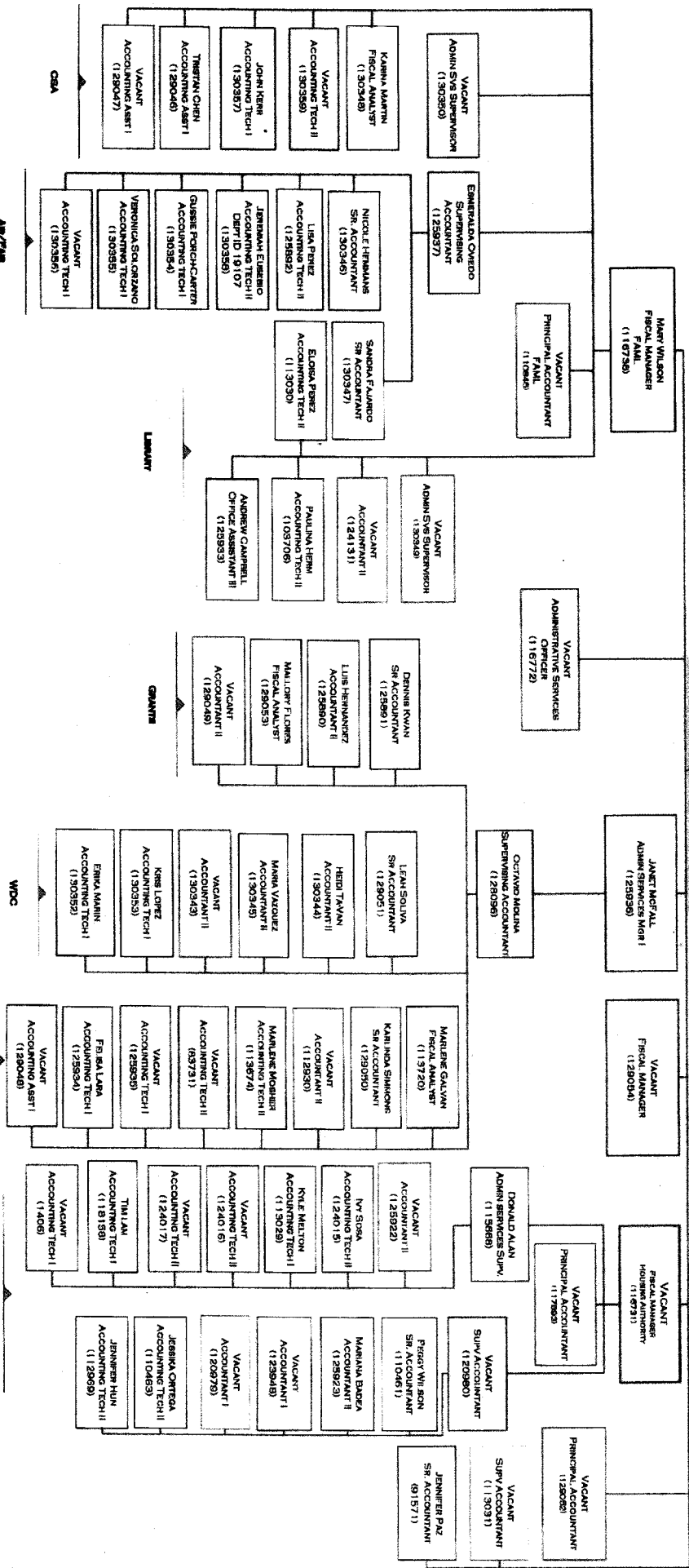


ACCOUNTING & FINANCE



ADMINISTRATION – ACCOUNTING & FINANCE

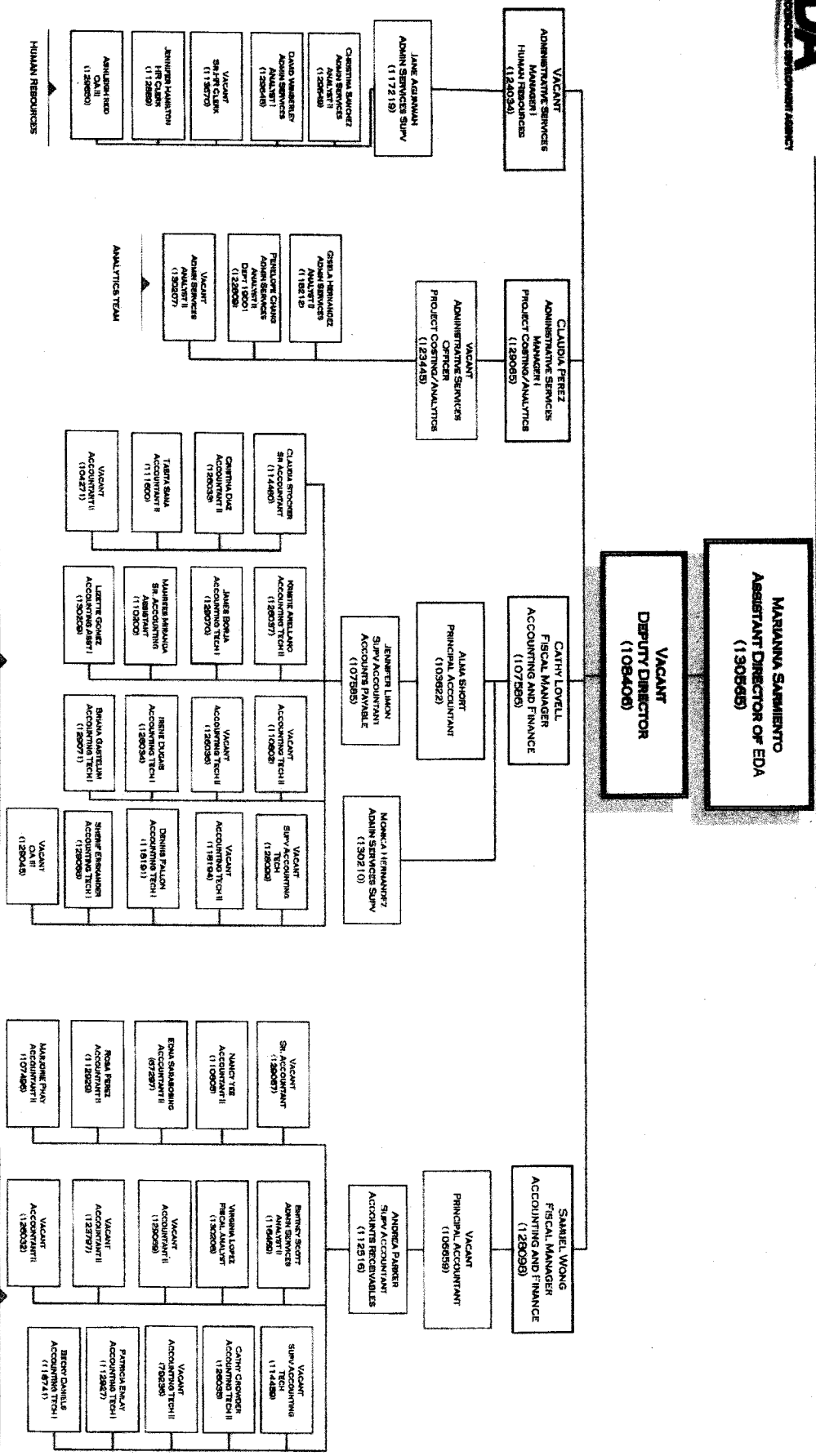
**SHARON ESPINO**  
 EDA DEPUTY DIRECTOR  
 (131004)





ADMINISTRATION - ACCOUNTING & FINANCE

Attachment A



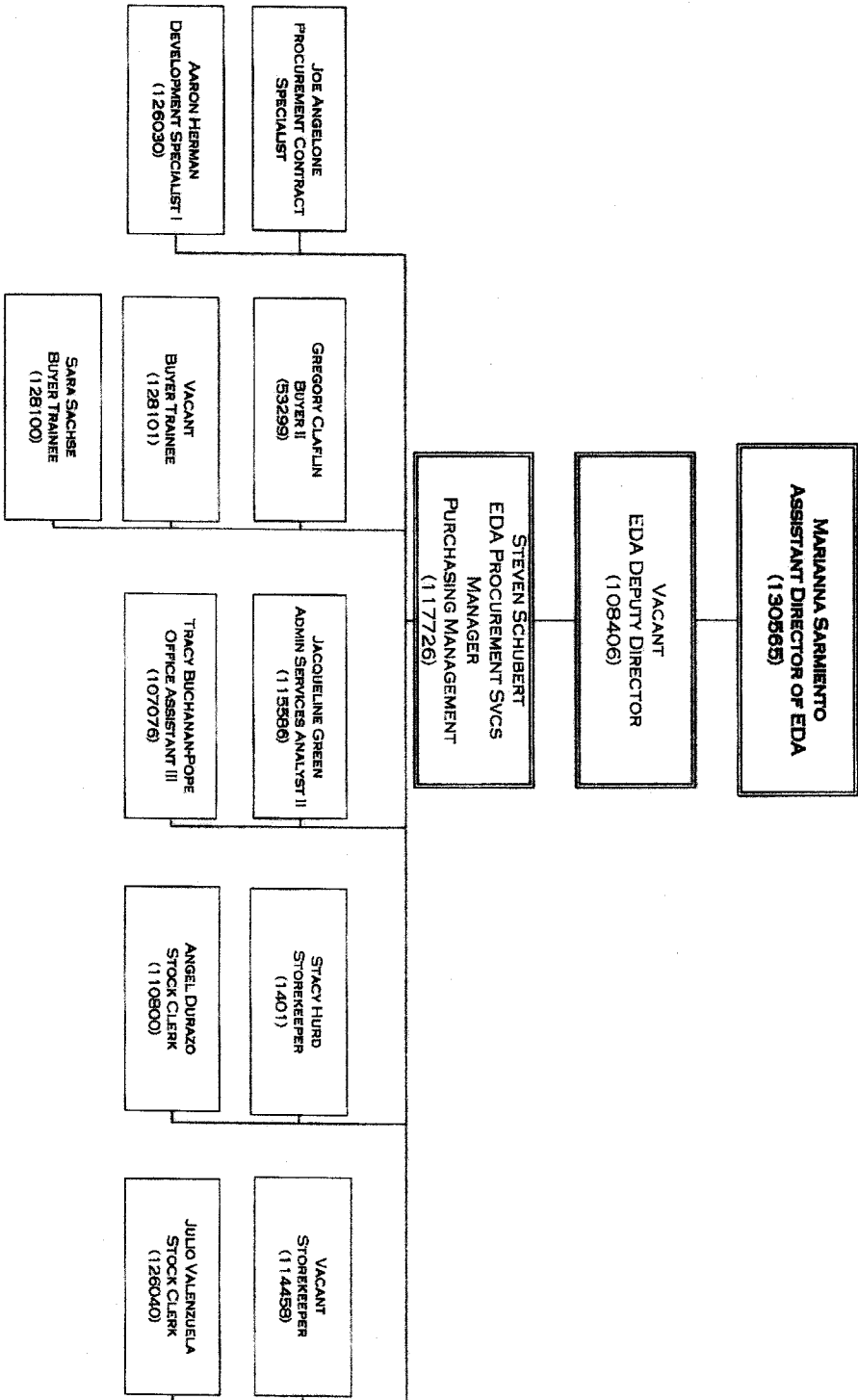
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PURCHASING MANAGEMENT

DEPT: 7200100000

Attachment A

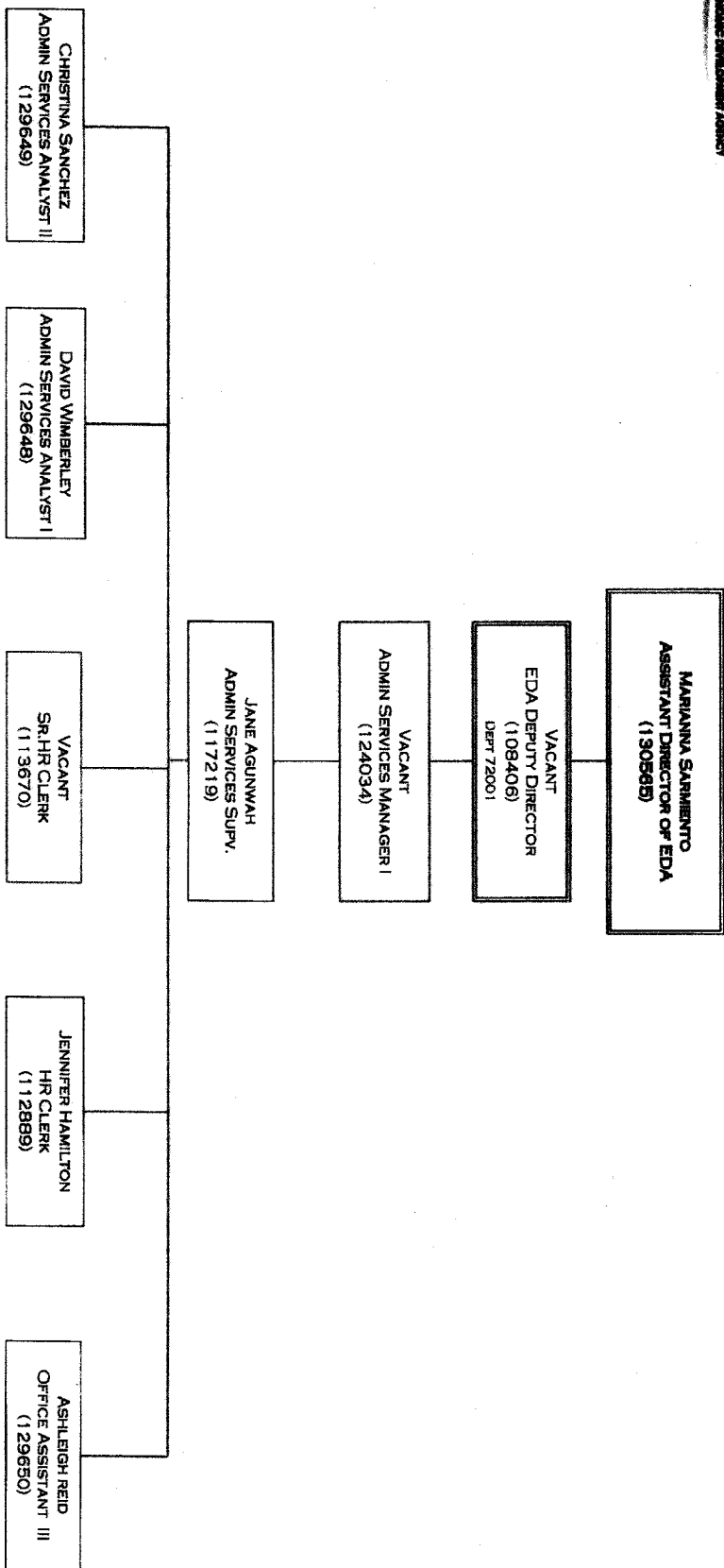




ADMINISTRATION - HUMAN RESOURCES

DEPT: 1 9001 00000

Attachment A



# **Attachment B**





**ECONOMIC DEVELOPMENT AGENCY  
AGENCY ADMINISTRATION  
INTERFUND ALLOCATION FY 18-19**

**FY 18-19**

	FY18-19 Salaries and Benefits	General Operating Expense	RCIT Cost Allocation	FY18-19 Interfund TOTALS
CDBG	266,237	22,990	39,412	328,639
NSP	223,191	2,842	4,873	230,906
Home	48,365	584	1,001	49,951
Workforce Development	799,983	56,106	76,021	932,111
Housing Authority	315,847	62,309	50,696	428,852
County Service Areas	472,739	46,688	71,037	590,464
Fair	208,521	15,798	27,342	251,661
Aviation	740,452	22,660	39,220	802,331
Community Facility District	15,032	172	296	15,500
Cemetery	69,653	9,396	16,262	95,311
Libraries	593,005	13,295	23,011	629,310
Museum	28,539	3,134	5,426	37,099
Facilities Mgmt Admin	1,195,900	235,920	191,952	1,623,772
Economic Dev (EDF1)	10,798	2,130	1,733	14,661
Marketing (EDF2)*	16,197	3,195	2,600	21,992
Bus Intelligence (EDF3)	5,399	1,065	867	7,331
Office of Foreign Trade	5,399	1,065	867	7,331
Office of Film and TV	5,399	1,065	867	7,331
Salton Sea	2,700	533	433	3,665
	<b>\$ 5,023,365</b>	<b>\$ 500,949</b>	<b>\$ 553,917</b>	<b>\$ 6,078,231</b>

Pass-through charges to other Funding Sources	121,545
<b>Total Budget</b>	<b>6,199,768</b>
<b>Proposed Budget</b>	<b>6,199,768</b>
<b>Difference</b>	<b>\$ (0)</b>

# **Attachment C**

**EDA FTEs Calculation by Division  
Indirect Costs Pools**

Attachment C

FY 18-19 Budget FTE Calculation Funding Source (Division)	% FTEs to Allocate Costs	
CDBG	13.75	1.88%
NSP	1.70	0.23%
Home	0.35	0.05%
Workforce Development	62.20	8.49%
Housing Authority	117.00	15.97%
County Service Areas	40.71	5.56%
Fair	9.08	1.24%
Aviation	13.02	1.78%
Community Facility District	0.10	0.01%
Cemetery	5.40	0.74%
Libraries	7.64	1.04%
Museum	1.80	0.25%
Facilities Mgmt. Admin	443.00	60.46%
Economic Dev (EDF1)	4.00	0.55%
Marketing (EDF2)	6.00	0.82%
Bus Intelligence (EDF3)	2.00	0.27%
Office on Foreign Trade	2.00	0.27%
Office of Film and TV	2.00	0.27%
Salton Sea	1.00	0.14%
<b>Total % FTE to Allocate</b>	<b>753</b>	<b>100.00%</b>

**Notes:**

*Excludes: Executive Mgmt., HR, Admin & Acct & Fin . (4+6+7+7=24 FTEs)*

# **Attachment D**

**EDA FTEs Calculation by Division  
Direct Costs Pools**

Attachment D

FY 18-19 Budget FTE Calculation - Accounting & Finance-Workforce		
	FTEs to Allocate	% FTEs to Allocate
	Costs	Costs
CDBG	13.75	87.03%
NSP	1.70	10.76%
Home	0.35	2.22%
<b>Total % FTE to Allocate</b>	<b>16</b>	<b>100.00%</b>

FY 18-19 Budget FTE Calculation - Accounting 2, Finance, HUD Grants		
	FTEs to Allocate	% FTEs to Allocate
	Costs	Costs
Workforce Development	62.20	100.00%
<b>Total % FTE to Allocate</b>	<b>62</b>	<b>100.00%</b>

FY 18-19 Budget FTE Calculation - Accounting 3, Finance Fair Aviation/Museum/Library		
	FTEs to Allocate	% FTEs to Allocate
	Costs	Costs
County Service Areas	20.71	35.86%
Fair	9.08	15.72%
Aviation	13.02	22.55%
Community Facility District	0.10	0.17%
Cemetery	5.40	9.35%
Libraries	7.64	13.23%
Museum	1.80	3.12%
<b>Total % FTE to Allocate</b>	<b>58</b>	<b>101.00%</b>



**BETTY T. YEE**  
California State Controller

**NEGOTIATION AGREEMENT  
COUNTYWIDE COST ALLOCATION PLAN**

**County of Riverside  
Riverside, California**

**Date: June 30, 2017  
Filing Ref: RIV18**

Pursuant to federal Office of Management and Budget (OMB) Circular 2 CFR Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in the **2017-18** 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 **2015-16** fiscal year and as estimated costs for the **2017-18** 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, 2017**, 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**

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- |  |  |
|--|--|
| 1. Employee Fringe Benefits                        | 11. Economic Development Agency -<br>Parking                   |
| 2. County Executive Office                         | 12. Record Management and Archives (ISF)                       |
| 3. Auditor-Controller                              | 13. Fleet Services (ISF)                                       |
| 4. Internal Audit                                  | 14. Information Services (ISF)                                 |
| 5. Payroll   | 15. Printing Services (ISF)                                    |
| 6. County Counsel                                  | 16. Supply Services (ISF)                                      |
| 7. Human Resources                                 | 17. Risk Management (ISF)                                      |
| 8. Purchasing                                      | 18. Temporary Assistance Pool (ISF)                            |
| 9. Economic Development Agency -<br>Administration | 19. Economic Development Agency<br>Facilities Management (ISF) |
| 10. Economic Development Agency -<br>Energy        | 20. 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 2 CFR Part 200, 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.

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**SECTION IV: ACCEPTANCE**

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**COUNTY OF RIVERSIDE**

**BETTY T. YEE  
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by Jim Reisinger for

Frankie Ezzat

**Hitomi Sekine, Bureau Chief  
Local Government Policy and Reporting  
Local Govt Programs and Services Division**

**Name**

Assistant Auditor-Controller

**Title**

7-10-2017

7-18-2017

**Date**

**Date**

**Negotiated by Darryl Mar  
Telephone (916) 327-9496**

cc: State and Federal Agencies

Attachment



Cost Exhibit

Exhibit A

Department	Total	18001 Board of Supervisors	10002 Assessment Appeals Board	30000-11003 Cont. & Land Acq-AGO	30000-11004 Pension Obligation	11009 County Funding To Trial Court	11010 Contribution to Other Funds	11011 Contribution to Court	11014 County Contri to Rth & MH
1 Building Depreciation	\$24,688,600	\$270,329	\$240	-	-	-	-	-	-
2 Equipment Depreciation	\$11,674,721	-	-	-	-	-	-	-	-
11001 County Executive Office	\$4,786,467	\$56,052	\$978	-	-	\$2	\$0	\$0	\$0
13001 Auditor-Controller	\$3,500,066	\$11,129	\$2,508	\$84	\$8	\$2,549	\$946	\$8	\$284
13002 Audits and Specialized Accounting	\$1,295,009	\$9,877	\$45	-	-	\$0	\$0	\$0	\$0
13003 Payroll	(\$75,963)	(\$209)	(\$99)	-	-	-	-	-	-
15001 County Counsel	\$3,923,873	\$374,126	\$28,204	-	-	-	-	-	-
11301 Human Resources	\$2,626,135	\$15,265	\$1,412	-	-	-	\$218	-	-
73001 Purchasing	\$1,907,667	\$3,849	\$86	-	-	-	\$9	-	-
72001 EDA FM - Admth	\$112,849	-	-	-	-	-	-	-	-
72006 EDA Energy	\$6,885,401	\$227,586	\$11,364	-	-	-	-	-	-
72007 EDA Printing	\$159,236	\$65	\$2,522	-	-	-	-	-	-
<b>Total Actual Costs</b>	<b>\$80,505,794</b>	<b>\$968,086</b>	<b>\$47,225</b>	<b>\$84</b>	<b>\$8</b>	<b>\$2,951</b>	<b>\$973</b>	<b>\$8</b>	<b>\$284</b>
Roll Forward Amounts	\$9,042,904	\$228,040	(\$28,113)	(\$89)	(\$2)	\$1,027	(\$993)	(\$2)	\$85
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	<b>\$89,548,698</b>	<b>\$1,197,106</b>	<b>\$19,112</b>	<b>\$8</b>	<b>(\$46)</b>	<b>\$4,478</b>	<b>(\$121)</b>	<b>\$6</b>	<b>\$370</b>

Cost Exhibit (continued)

Exhibit A

Department	Total	11017 Domestic Violence	11021 Internet on Trains & Teacher	11022 Lease- Purchase Long Term	11029 Legislative- Admin Support	11090 Leased Court Facilities	11023 Confidential Court Orders	27000-11004 Teacher Debt Service	99000-11005 Mitigation Project Operation
1 Building Depreciation	\$24,889,600	-	-	-	-	-	-	-	-
2 Equipment Depreciation	\$11,674,721	-	-	-	-	-	-	-	-
11001 County Executive Office	\$4,786,487	-	887	-	\$2,887	-	\$233	-	-
13001 Auditor-Controller	\$8,500,058	\$17	\$175	\$17	\$1,195	\$8	\$111	\$160	\$980
13002 Audits and Specialized Accounting	\$1,235,058	-	\$3	-	\$152	-	\$12	-	-
13003 Payroll	(\$73,993)	-	-	-	-	-	-	-	-
18001 County Counsel	\$8,023,873	-	-	-	\$17,839	-	-	\$227	-
11301 Human Resources	\$2,826,135	-	-	-	-	-	-	-	-
73001 Purchasing	\$1,907,897	-	-	-	\$203	-	-	\$18	-
72001 EDA FM - Admin	\$112,546	-	-	-	-	-	-	-	-
72008 EDA Energy	\$6,865,401	-	-	-	-	-	-	-	-
72007 EDA Parking	\$159,238	-	-	-	-	-	-	-	-
<b>Total Actual Costs</b>	<b>\$60,505,794</b>	<b>\$17</b>	<b>\$245</b>	<b>\$17</b>	<b>\$22,117</b>	<b>\$8</b>	<b>\$358</b>	<b>\$405</b>	<b>\$980</b>
Real Forward Amounts	\$9,042,904	(\$4)	\$42	(\$4)	\$221	(\$2)	(\$308)	(\$657)	\$208
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	<b>\$99,548,698</b>	<b>\$12</b>	<b>\$286</b>	<b>\$12</b>	<b>\$22,338</b>	<b>\$6</b>	<b>\$48</b>	<b>(\$181)</b>	<b>\$1,088</b>

Cost Exhibit (continued)

Exhibit A

Department	Total	22400-11000 W- Mehsp	20000-11007 Devel Impact Fee Op Org	11000 ED Subsidized Operations	11000 Court Facilities	30000-11040 Pension Obligation Bonds	11041 Solar Program	30700-11042 Cap Imp Proj- Capital Projects	11049 Court Reporting Transcripts
1 Building Depreciation	\$24,868,800	-	-	-	-	-	-	-	-
2 Equipment Depreciation	\$11,874,721	-	-	-	-	-	-	-	-
11001 County Executive Office	\$4,786,487	\$2,852	\$224	\$328	\$1,662	\$2,988	-	-	\$1,064
13001 Auditor-Controller	\$3,500,058	\$348	\$3,028	\$690	\$702	\$1,044	-	\$675	\$2,325
13002 Audits and Specialized Accounting	\$1,235,069	\$151	\$11	\$16	\$60	\$151	-	-	\$66
13003 Payroll	(875,883)	-	-	-	-	-	-	-	-
15001 County Counsel	\$3,023,873	-	-	\$7,843	-	-	\$539	\$10	-
11301 Human Resources	\$2,826,135	-	-	-	-	-	-	-	-
73001 Purchasing	\$1,907,597	-	\$53	\$132	\$388	-	-	-	-
72001 EDA FM - Admin	\$112,549	-	-	-	-	-	-	-	-
72008 EDA Energy	\$6,869,401	-	-	-	-	-	-	-	-
72007 EDA Parking	\$159,236	-	-	-	-	-	-	-	-
<b>Total Actual Costs</b>	<b>\$50,605,794</b>	<b>\$3,451</b>	<b>\$3,314</b>	<b>\$8,107</b>	<b>\$2,731</b>	<b>\$4,184</b>	<b>\$539</b>	<b>\$996</b>	<b>\$3,464</b>
Real Forward Amortize	\$9,042,804	\$896	(\$1,321)	\$7,184	\$613	(8815)	-	(84,882)	\$182
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	<b>\$59,546,698</b>	<b>\$4,349</b>	<b>\$1,865</b>	<b>\$16,301</b>	<b>\$3,244</b>	<b>\$3,348</b>	<b>\$539</b>	<b>(\$3,887)</b>	<b>\$3,657</b>

Cost Exhibit (continued)

Exhibit A

Department	Total	11044 Grant Jury Admin	11080 Nrd Pollutant Dealing Eion Eye	30130-11061 Tobacco Sediment	11000 Rev Co Low Income Health Prog	11000 Indigent Defense Quality Division	22000-11000 Ar Dela Decid PPO	40000-11007 Property Insurance
1 Building Depreciation	\$24,686,600	-	-	-	-	-	-	-
2 Equipment Depreciation	\$11,674,721	-	-	-	-	-	-	-
11001 County Executive Office	\$4,786,467	\$403	\$703	-	-	\$26,594	\$414	\$458
13001 Auditor-Controller	\$3,500,059	\$2,766	\$654	\$117	\$32	\$1,081	\$2,373	\$357
13002 Audits and Specialized Accounting	\$1,285,089	\$20	\$35	-	-	\$463	\$21	\$22
13003 Payroll	(673,983)	(64)	(64)	-	-	-	(89)	-
15001 County Counsel	\$3,023,878	\$5,229	\$227	-	-	\$200	-	-
11301 Human Resources	\$2,826,135	\$263	\$263	-	-	-	\$565	\$263
73001 Purchasing	\$1,907,697	\$35	\$35	-	-	\$9	\$379	\$18
72001 EDA FM - Admth	\$112,549	-	-	-	-	-	-	-
72008 EDA Energy	\$6,865,401	-	-	-	-	-	-	-
72007 EDA Parking	\$159,286	-	-	-	-	-	\$13,083	-
<b>Total Actual Costs</b>	<b>\$60,605,794</b>	<b>\$6,783</b>	<b>\$1,884</b>	<b>\$117</b>	<b>\$32</b>	<b>\$28,637</b>	<b>\$16,776</b>	<b>\$7,673</b>
Real Forward Allocations	\$6,042,804	\$2,863	\$953	(\$11,841)	(\$175,867)	\$11,966	(\$2,449)	(\$14,059)
Regular Adjustments	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	<b>\$66,648,608</b>	<b>\$11,646</b>	<b>\$2,837</b>	<b>(\$11,723)</b>	<b>(\$175,834)</b>	<b>\$40,604</b>	<b>\$14,327</b>	<b>\$13,614</b>

Cost Exhibit (continued)

Exhibit A

Department	Total	46100-11908 Workers Compensation	46000-11909 Malpractice Insurance	46000-11910 Liability Insurance	46000-11911 Unemployment Insurance	46000-11912 STD Disability Insurance	46000-11913 Safety Lease Control	11914 LTD Insurance (BT)	47000-11918 Temporary Assistance
1 Building Depreciation	\$24,688,800	-	-	-	-	-	-	-	-
2 Equipment Depreciation	\$11,874,721	-	-	-	-	-	-	-	-
11001 County Executive Office	\$4,786,487	\$7,077	\$2,383	\$9,027	\$125	\$510	\$1,841	-	\$4,170
13001 Auditor-Controller	\$3,500,056	\$101,544	\$1,971	\$13,812	\$274	\$276	\$1,967	\$184	\$1,902
13002 Audits and Specialized Accounting	\$1,235,096	\$33,285	\$801	\$689	\$385	\$394	\$94	-	\$682
13003 Payroll	(\$73,963)	(\$154)	(\$6)	(\$65)	-	-	(\$54)	-	(\$164)
15001 County Counsel	\$3,023,873	-	-	-	-	-	-	-	-
11901 Human Resources	\$2,826,135	\$10,738	\$695	\$7,967	-	-	\$4,782	-	\$10,097
79001 Purchasing	\$1,807,597	\$794	-	\$873	\$9	-	\$997	-	\$1,447
72001 EDA FM - Admin	\$112,546	-	-	-	-	-	-	-	-
72006 EDA Energy	\$9,965,401	-	-	-	-	-	-	-	-
72007 EDA Parking	\$159,236	-	-	\$1,067	-	-	\$816	-	-
<b>Total Actual Costs</b>	<b>\$60,506,794</b>	<b>\$153,285</b>	<b>\$5,423</b>	<b>\$24,042</b>	<b>\$792</b>	<b>\$980</b>	<b>\$10,243</b>	<b>\$184</b>	<b>\$18,044</b>
Roll Forward Amounts	\$8,042,904	\$54,847	\$596	(\$18,549)	(\$13,911)	\$78	\$10,090	(\$8,816)	\$10,823
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	<b>\$69,549,698</b>	<b>\$208,131</b>	<b>\$6,019</b>	<b>\$15,493</b>	<b>(\$13,116)</b>	<b>\$1,056</b>	<b>\$20,333</b>	<b>(\$9,633)</b>	<b>\$28,866</b>

Cost Exhibit (continued)

Exhibit A

Department	Total	48000-11200 Exclusive Provider Capital	80000-11201 Internal Services Fund	48100-11202 Employee Assistance Services	11504 United Concordia Profession	48020-11200 Local Advantage Rytha Dental	48000-11200 Local Advantage Plus Dental	11538 Freedom Dental Plan	48120-11200 Occupational Health & Wellness
1 Building Depreciation	\$24,600,600	-	-	-	-	-	-	-	-
2 Equipment Depreciation	\$11,674,721	-	-	-	-	-	-	-	-
11001 County Executive Office	\$4,786,467	\$15,025	-	\$1,167	-	\$2	\$57	-	\$3,077
13001 Auditor-Controller	\$3,500,058	\$42,005	\$249	\$1,852	\$8	\$265	\$305	\$8	\$2,650
13002 Audit and Specialized Accounting	\$1,235,088	\$766	-	851	-	\$0	\$3	-	\$157
13003 Payroll	(\$73,983)	(\$150)	-	(\$40)	-	-	-	-	(\$72)
15001 County Counsel	\$3,023,873	-	-	-	-	-	-	-	-
11301 Human Resources	\$2,626,135	\$14,605	-	\$3,378	-	-	-	-	\$2,877
73001 Purchasing	\$1,807,587	\$1,870	-	8423	-	-	-	-	\$1,798
72001 EDA FM - Admin	\$112,548	-	-	-	-	-	-	-	-
72006 EDA Energy	\$6,685,401	-	-	\$240	-	-	-	-	\$3,404
72007 EDA Parking	\$159,236	-	-	-	-	-	-	-	-
<b>Total Actual Costs</b>	<b>\$80,505,784</b>	<b>\$74,122</b>	<b>\$249</b>	<b>\$7,112</b>	<b>\$8</b>	<b>\$268</b>	<b>\$585</b>	<b>\$8</b>	<b>\$13,649</b>
Real Forward Amounts	\$8,042,804	\$4,148	\$75	\$3,876	-	\$29	(\$2,202)	-	(\$478)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	<b>\$88,548,688</b>	<b>\$79,267</b>	<b>\$325</b>	<b>\$10,781</b>	<b>\$8</b>	<b>\$298</b>	<b>(\$1,617)</b>	<b>\$8</b>	<b>\$13,571</b>

Exhibit A

Cost Exhibit (continued)

Department	46100-11000 Culture of Health	23950-11001 CIP Assessment Dist Admin	12001 Assessment Chk/Recorder	46100-12000 Records Mgmt & Archives Program	80000-12004 CRSST CREDIT	14991 Treasurer- Tax Collector	17001 Registrar of Voters
1 Building Depreciation	\$24,889,800	-	\$11,420	\$33,209	906	\$9,324	-
2 Equipment Depreciation	\$11,874,721	-	\$598,166	-	-	\$36,149	\$108,464
11001 County Executive Office	\$4,786,487	\$588	\$15,155	\$1,493	\$9,008	\$11,575	\$9,642
13001 Auditor-Controller	\$3,600,058	\$1,031	\$16,486	\$4,216	\$3,464	\$26,876	\$17,282
13002 Audits and Specialized Accounting	\$1,236,099	\$35	\$1,213	\$3,740	\$265	\$90,041	\$487
13003 Payroll	(873,983)	(89)	(8731)	(647)	(879)	(8344)	(8243)
15001 County Council	\$3,023,873	\$374	\$221,802	\$40,546	-	\$180,846	\$72,831
11301 Human Resources	\$2,626,135	\$640	\$33,751	\$54	\$4,277	\$29,196	\$8,309
73001 Purchasing	\$1,007,897	\$71	\$3,387	\$847	\$2,269	\$2,758	\$2,594
72001 EDA FM - Admin	\$112,549	-	-	-	-	-	-
72008 EDA Energy	\$6,865,401	-	\$186,982	\$13,130	\$3,064	\$73,310	\$4,523
72007 EDA Parking	\$169,286	-	\$2,023	\$511	\$448	\$3,153	\$407
<b>Total Actual Costs</b>	<b>\$60,605,794</b>	<b>\$1,979</b>	<b>\$1,103,872</b>	<b>\$101,961</b>	<b>\$23,863</b>	<b>\$461,350</b>	<b>\$182,198</b>
Roll Forward Amounts	\$9,042,904	-	\$324,304	\$49,936	\$5,103	\$28,980	(\$62,108)
Regular Adjustments	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	<b>\$69,648,698</b>	<b>(\$99,930)</b>	<b>\$1,428,176</b>	<b>\$151,897</b>	<b>\$29,003</b>	<b>\$490,330</b>	<b>\$119,890</b>

County of Riverside  
OMB A-87 Cost Allocation Plan

Cost Exhibit (continued)

Exhibit A

Department	Total	21100-10001 Agency/Admstrat ratios	21100-10002 HUD-CPDSS Home Grants	21000-10005 Welfare Development	40000-10004 Housing Authority (County)	21100-10006 Single Family Revenue Bond	21100-10008 Home Grant Program	21200-10007 EDA/County Free Library	21100-10008 EDA/Community Centers
1 Building Depreciation	\$24,688,600	\$4,748	-	\$3,768	-	-	-	\$75,451	-
2 Equipment Depreciation	\$11,074,721	-	-	-	-	-	-	-	-
11001 County Executive Office	\$4,786,487	\$9,539	\$1,984	\$13,116	\$10,353	\$801	\$318	\$5,278	-
13001 Auditor-Controller	\$3,500,038	\$10,600	\$9,475	\$19,636	\$2,734	\$1,927	\$1,851	\$13,087	\$110
13002 Audit and Specialized Accounting	\$1,285,089	\$9,508	\$851	\$1,574	\$40,345	\$50	\$167	\$19,365	-
13003 Payroll	(\$73,983)	(\$111)	(\$97)	(\$357)	(\$434)	-	-	(\$17)	-
15001 County Counsel	\$3,023,873	\$531	\$2,111	\$2,308	\$9,704	\$424	\$635	\$115	-
11901 Human Resources	\$2,028,135	\$3,464	\$1,780	\$14,854	\$18,692	-	-	(\$687)	-
73001 Purchasing	\$1,907,997	\$928	\$344	\$1,112	\$9	\$97	-	\$1,182	-
72001 EDA PM - Admin	\$112,548	\$2,889	\$18	\$28	\$1,386	-	-	-	-
72008 EDA Energy	\$8,885,401	\$15,898	-	\$14,352	\$381	-	-	\$93,231	-
72007 EDA Parking	\$159,238	\$703	\$898	-	\$87	-	-	\$199	-
<b>Total Actual Costs</b>	<b>\$80,505,794</b>	<b>\$49,498</b>	<b>\$17,102</b>	<b>\$89,388</b>	<b>\$83,127</b>	<b>\$3,079</b>	<b>\$3,071</b>	<b>\$182,313</b>	<b>\$110</b>
Roll Forward Adjustments	\$3,042,904	(\$18,316)	(\$31,374)	\$12,543	\$45,093	(\$6,093)	(\$688)	\$3,376	(\$3,433)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	<b>\$88,548,698</b>	<b>\$33,182</b>	<b>(\$14,272)</b>	<b>\$91,930</b>	<b>\$128,219</b>	<b>(\$8,016)</b>	<b>\$2,214</b>	<b>\$185,690</b>	<b>(\$3,323)</b>



Cost Exhibit (continued)

Exhibit A

Department	Total	60048-10008 Business Agency to the EDA	18016 Economic Development	25100-19107 County Airports	22200-10201 Fair And National Data Fund	18001 Edward Dean Museum	20001 Emergency Management	22001 District Attorney	22002 District Attorney Personals
1 Building Depreciation	\$24,698,600	-	-	\$1,266	\$140,664	\$236	-	\$2,567,614	-
2 Equipment Depreciation	\$11,674,721	-	-	-	-	-	\$96,141	\$146,679	-
11001 County Executive Office	\$4,796,487	\$18,519	\$3,928	\$2,382	\$3,285	\$391	\$14,602	\$286,288	\$433
13001 Auditor-Controller	\$3,500,058	\$2,771	\$7,615	\$9,503	\$6,786	\$2,716	\$16,628	\$34,726	\$610
13002 Audit and Specialized Accounting	\$1,235,099	\$59	\$185	\$4,118	\$2,540	\$416	\$9,155	\$27,206	\$22
13003 Payroll	(\$73,693)	-	(\$59)	(\$37)	(\$76)	(\$11)	(\$182)	(\$2,468)	-
18001 County Counsel	\$3,023,873	\$4,967	\$634	\$6,533	\$193	\$64	\$2,036	\$6,618	-
11801 Human Resources	\$2,626,135	-	(\$174)	\$234	(\$1,104)	\$320	(\$13,289)	\$123,280	-
73001 Purchasing	\$1,907,997	\$188	\$2,073	\$1,482	\$812	\$141	-	\$6,806	\$115
72001 EDA FM - Admin	\$112,646	-	\$6	\$1,721	\$731	-	-	-	-
72006 EDA Energy	\$6,665,401	-	-	\$18,548	\$1,325	\$545	-	\$42,846	-
72007 EDA Parking	\$159,236	-	\$2,014	\$678	-	-	\$66	\$6,660	-
<b>Total Actual Costs</b>	<b>\$60,606,794</b>	<b>\$28,463</b>	<b>\$16,335</b>	<b>\$45,588</b>	<b>\$154,076</b>	<b>\$4,680</b>	<b>\$111,967</b>	<b>\$3,256,109</b>	<b>\$1,185</b>
Roll Forward Amounts	\$8,042,604	\$25,660	\$5,000	\$17,451	\$98,686	\$1,481	-	\$488,007	\$174
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
<b>Total Allocable Costs</b>	<b>\$68,649,398</b>	<b>\$54,123</b>	<b>\$21,335</b>	<b>\$63,049</b>	<b>\$252,766</b>	<b>\$6,060</b>	<b>\$111,967</b>	<b>\$3,744,116</b>	<b>\$1,359</b>

Cost Exhibit (continued)

Exhibit A

Department	Total	23001 Rev Co Exp of Child Bapt Serv	24001 Public Defender	24013 LOPD Capital Defenders	26001 Sheriff Administration	26002 Sheriff Support	26003 Sheriff Legal	26004 Sheriff Corrections	26005 Sheriff Court Services
1 Building Depreciation	\$24,686,600	\$121,365	\$300,260	-	\$6,346	\$92,669	\$2,353,054	\$6,274,804	\$6,338
2 Equipment Depreciation	\$11,674,721	-	-	-	\$62,763	\$2,274,648	\$3,047,722	\$637,266	\$144,646
11001 County Executive Office	\$4,786,467	\$41,164	\$67,240	-	\$70,666	\$41,267	\$749,221	\$476,471	\$27,217
13001 Auditor-Controller	\$3,600,056	\$12,076	\$11,467	-	\$9,323	\$63,435	\$154,166	\$62,667	\$14,968
13002 Audits and Specialized Accounting	\$1,235,086	\$14,245	\$30,645	-	\$26,235	\$2,104	\$31,666	\$15,614	\$4,766
13003 Payroll	(\$73,963)	(\$1,001)	(\$799)	-	(\$180)	(\$1,216)	(\$6,266)	(\$6,426)	(\$676)
15001 County Counsel	\$3,023,672	\$166	\$3,353	-	\$222,214	-	647	\$4,063	-
11301 Human Resources	\$2,826,135	\$42,663	\$33,303	-	(\$614)	\$20,265	\$151,136	\$136,418	\$14,613
73001 Purchasing	\$1,607,697	\$3,647	\$4,677	-	\$2,673	\$12,018	\$74,066	\$45,564	\$2,666
72001 EDA RM - Admin	\$112,646	-	-	-	-	-	-	-	-
72006 EDA Energy	\$6,865,401	\$28,016	\$27,364	-	\$3,146	\$166,176	\$180,239	\$1,465,627	\$14,176
72007 EDA Parking	\$169,236	\$4,247	\$466	-	-	\$796	397	\$1,463	-
<b>Total Actual Costs</b>	<b>\$60,506,794</b>	<b>\$266,622</b>	<b>\$466,056</b>	<b>-</b>	<b>\$369,266</b>	<b>\$2,661,672</b>	<b>\$6,664,467</b>	<b>\$6,327,746</b>	<b>\$29,157</b>
Roll Forward Amounts	\$9,042,904	\$69,071	\$362,480	(\$6,641)	(\$418,764)	\$1,064,670	\$1,670,666	\$766,563	(\$39,219)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	<b>\$69,549,698</b>	<b>\$335,693</b>	<b>\$828,536</b>	<b>(\$6,641)</b>	<b>(\$66,476)</b>	<b>\$3,716,242</b>	<b>\$8,295,374</b>	<b>\$8,094,309</b>	<b>\$189,943</b>

Cost Exhibit (continued)

Exhibit A

Department	Total	28008 CAC Security	28007 Ben Clark Training Center	28010 Sheriff's Office	28011 Sheriff's Public Administrator	22290-SHERIFF Sheriff Cal-D	22290-SHERIFF Sheriff Cal-DNA	22290-SHERIFF Sheriff Cal-Photo	27200-SHERIFF Juvenile Hall
1 Building Depreciation	\$24,688,800	\$4,324	\$162,861	\$109,185	\$28,329	-	-	-	\$1,098,066
2 Equipment Depreciation	\$11,674,721	\$2,237	\$126,053	\$57,706	\$1,625	-	-	-	\$28,063
11001 County Executive Office	\$4,786,467	\$749	\$11,929	\$9,014	\$1,630	\$4,028	\$217	\$102	\$95,843
13001 Auditor-Controller	\$3,500,059	\$1,828	\$17,878	\$7,499	\$3,487	\$4,759	\$149	\$155	\$46,863
13002 Audits and Specialized Accounting	\$1,235,099	\$38	\$750	\$911	\$83	\$208	\$11	\$5	\$1,888
13003 Payroll	(\$73,663)	(\$10)	(\$228)	(\$169)	(\$88)	(\$98)	-	-	(\$1,240)
15001 County Counsel	\$3,023,873	-	\$218	-	\$1,233	-	-	-	-
11301 Human Resources	\$2,626,135	\$244	\$5,045	\$5,482	\$2,207	\$1,377	-	-	\$48,911
73001 Purchasing	\$1,907,597	\$88	\$14,480	\$5,659	\$912	\$962	\$9	\$109	\$54,907
72001 EDA FM - Admin	\$112,548	-	-	-	-	-	-	-	-
72008 EDA Energy	\$6,885,401	\$3,911	(\$160,289)	(\$45,869)	\$31,905	-	-	-	\$154,802
72007 EDA Parking	\$159,238	-	-	\$488	-	-	-	-	-
<b>Total Actual Costs</b>	<b>\$60,505,784</b>	<b>\$13,508</b>	<b>\$208,245</b>	<b>\$149,756</b>	<b>\$98,654</b>	<b>\$11,283</b>	<b>\$384</b>	<b>\$388</b>	<b>\$1,455,403</b>
Roll Forward Amounts	\$9,042,904	\$2,428	(\$234,131)	(\$72,126)	(\$294)	\$932	(\$1,225)	(\$231)	(\$108,373)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
<b>Total Allocable Costs</b>	<b>\$69,548,688</b>	<b>\$15,937</b>	<b>(\$25,666)</b>	<b>\$77,630</b>	<b>\$98,069</b>	<b>\$11,968</b>	<b>(\$840)</b>	<b>\$139</b>	<b>\$1,346,031</b>

Cost Exhibit (continued)

Exhibit A

Department	Total	28002 Probation	28004 Court	28007 Administration	96009-27001	27002 Fire	27004 Fire	28001	61215-08001
		Placement Care	Cost & Land	Cost & Support	Agri-Fire	Protection	Contract Bys	Agricultural	Local Agency
								Commodore	Formation
								Commodore	Course
1 Building Depreciation	\$24,866,600	\$215,160	-	\$284,771	-	\$1,240,228	-	\$17,628	-
2 Equipment Depreciation	\$11,874,721	\$185,312	-	\$21,277	-	\$2,901,676	-	\$15,125	-
11001 County Executive Office	\$4,768,467	\$157,260	\$9	\$10,490	\$0	\$199,666	\$72,368	\$6,322	\$705
13001 Auditor-Controller	\$3,500,056	\$86,674	\$692	\$7,931	\$656	\$110,422	\$21,670	\$4,668	\$1,164
13002 Audit and Specialized Accounting	\$1,235,088	\$13,091	\$0	\$535	\$0	\$25,751	\$3,662	\$16,527	\$36
13003 Payroll	(\$73,963)	(\$1,897)	-	(\$284)	-	(\$709)	(\$108)	(\$170)	(\$24)
15001 County Counsel	\$3,023,879	\$21,277	-	\$98	-	\$28,284	-	\$1,308	\$763
11301 Human Resources	\$2,826,135	\$64,749	-	\$13,868	-	\$48,460	\$7,651	\$13,017	\$1,412
79001 Purchasing	\$1,807,597	\$16,865	\$35	\$2,453	\$53	\$106,575	\$12,601	\$478	-
72001 EDA FM - Admin	\$112,548	-	-	-	-	-	-	-	-
72008 EDA Energy	\$6,965,401	\$167,905	-	\$3,678	-	\$70,674	\$4,400	\$31,103	-
72007 EDA Paying	\$159,236	-	-	\$524	-	\$1,778	-	\$816	-
<b>Total Actual Costs</b>	<b>\$60,606,704</b>	<b>\$988,686</b>	<b>\$736</b>	<b>\$325,339</b>	<b>\$912</b>	<b>\$4,705,162</b>	<b>\$122,962</b>	<b>\$105,711</b>	<b>\$4,075</b>
<b>Roll Forward Amounts</b>	<b>\$9,042,904</b>	<b>(\$16,435)</b>	<b>(\$72)</b>	<b>\$5,677</b>	<b>\$63</b>	<b>\$1,502,353</b>	<b>\$41,054</b>	<b>\$54,030</b>	<b>\$1,812</b>
<b>Regular Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>One-Time Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	<b>\$69,649,608</b>	<b>\$961,251</b>	<b>\$664</b>	<b>\$331,016</b>	<b>\$704</b>	<b>\$6,207,515</b>	<b>\$163,916</b>	<b>\$159,740</b>	<b>\$5,887</b>

Cost Exhibit (continued)

Exhibit A

Department	Total	2020A-01002 TLMA Administrative Services	2020A-01003 Consolidated Counselor Services	2020A-01005 Environmental Programs	2020A-01101 Building & Safety	2020A-01201 Pleasing	2020A-01301 Transportation	2020A-01302 Surveyor	01303 Crossing Guard
1 Building Depreciation	\$24,080,000	\$3,031	\$407	-	6886	\$784	\$46,300	\$367	-
2 Equipment Depreciation	\$11,674,721	-	-	-	-	\$4,650	-	-	-
11001 County Executive Office	\$4,786,487	\$87,683	\$1,841	\$570	\$4,807	\$5,800	\$46,628	\$3,622	-
13001 Auditor-Controller	\$3,500,056	\$10,245	\$18,010	\$775	\$33,841	\$34,892	\$87,449	\$6,686	-
13002 Audits and Specialized Accounting	\$1,235,056	\$18,618	\$2,084	\$28	\$2,230	\$2,286	\$4,307	\$2,616	-
13003 Payroll	(673,863)	(\$174)	(683)	(\$17)	(\$123)	(\$100)	(\$1,013)	(\$100)	-
15001 County Counsel	\$3,023,873	\$170	\$5	-	\$1,612	\$27,811	\$20,810	\$476	-
11301 Human Resources	\$2,626,135	\$16,202	\$6,183	\$3,681	\$10,875	\$3,533	\$62,438	\$5,985	-
73001 Purchasing	\$1,807,597	\$4,120	\$908	\$132	\$84,241	\$73,653	\$48,046	\$1,368	-
72001 EDA FM - Admin	\$6,885,401	-	-	-	-	-	-	-	-
72008 EDA Energy	\$169,238	\$36,438	\$836	-	\$17,044	\$25,769	\$43,124	\$11,188	-
72007 EDA Parking	-	-	\$827	-	-	\$1,574	-	-	-
<b>Total Actual Costs</b>	<b>\$60,505,764</b>	<b>\$178,238</b>	<b>\$38,840</b>	<b>\$5,366</b>	<b>\$155,281</b>	<b>\$177,782</b>	<b>\$377,932</b>	<b>\$51,172</b>	-
Real Forward Amounts	\$9,042,904	(\$50,848)	\$11,719	(\$2,878)	\$47,827	\$85,828	\$71,881	\$1,788	-
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
<b>Total Allocable Costs</b>	<b>\$99,546,668</b>	<b>\$125,390</b>	<b>\$50,355</b>	<b>\$2,993</b>	<b>\$202,919</b>	<b>\$275,600</b>	<b>\$449,024</b>	<b>\$32,930</b>	-

Cost Exhibit (continued)

Exhibit A

Department	Total	22000-21204 Supervisory Dist No 4	20000-21308 Transportation Const Projects	20000-21507 Transportation Equipment	20000-21508 TLMA ALLC	21401 Code Enforcement	41601 MH-Public Guardian	41602 RJRHS- Behavioral Health Treatment	41603 Distribution
1 Building Depreciation	\$24,666,600	-	-	-	-	\$50,202	-	\$1,143,010	-
2 Equipment Depreciation	\$11,674,721	-	-	-	-	\$10,196	-	-	-
11001 County Executive Office	\$4,786,467	\$703	\$137,873	\$5,240	\$386	\$10,335	\$27,668	\$126,347	\$10,134
13001 Auditor-Controller	\$3,500,056	\$468	\$28,335	\$22,825	\$2,735	\$11,722	\$3,816	\$101,366	\$4,275
13002 Audits and Specialized Accounting	\$1,256,099	\$35	\$8,053	\$267	\$19	\$827	\$216	\$6,103	\$516
13003 Payroll	(\$73,963)	-	-	(\$77)	(\$16)	(\$243)	(\$125)	(\$3,728)	(\$267)
15001 County Counsel	\$3,023,873	-	-	-	\$3,054	\$87,296	\$612,894	\$4	-
11301 Human Resources	\$2,636,136	-	-	\$5,943	\$1,120	\$20,047	(\$74,898)	\$287,516	\$14,365
73001 Purchasing	\$1,907,597	-	\$22,245	\$24,716	\$2,400	\$6,488	\$14,485	\$124,186	\$1,350
72001 EDA FM - Admin	\$112,549	-	-	-	-	-	-	-	-
72006 EDA Energy	\$6,865,401	-	(\$6,206)	\$6,617	\$866	\$13,855	-	\$156,062	-
72007 EDA Parking	\$159,236	-	-	-	\$194	\$194	-	\$20,878	-
<b>Total Actual Costs</b>	<b>\$50,505,784</b>	<b>\$1,205</b>	<b>\$189,439</b>	<b>\$65,630</b>	<b>\$10,766</b>	<b>\$201,682</b>	<b>\$784,301</b>	<b>\$1,823,772</b>	<b>\$30,353</b>
<b>Roll Forward Amounts</b>	<b>\$9,042,804</b>	<b>(\$696)</b>	<b>(\$76,262)</b>	<b>\$43,030</b>	<b>\$127</b>	<b>\$23,131</b>	<b>\$98,202</b>	<b>\$1,447,821</b>	<b>\$15,580</b>
<b>Regular Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>One-Time Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	<b>\$59,546,988</b>	<b>\$508</b>	<b>\$110,176</b>	<b>\$108,659</b>	<b>\$10,893</b>	<b>\$224,812</b>	<b>\$877,502</b>	<b>\$3,371,593</b>	<b>\$46,964</b>

Cost Exhibit (continued)

Exhibit A

Department	41004 MH Administration	41008 Mental Health Substance Abuse	42001 RUIHS- Public Health	42003 California Children Services	43004 Environmental Health	43008 Animal Control Services	43007 RUIHS- Ambulatory Care	40000-43001 RUIHS - Medical Center
1 Building Depreciation			\$542,251		\$63,739	\$1,119,713	\$98,870	\$134,827
2 Equipment Depreciation			\$98,089		\$91,845	\$80,209	\$19,225	-
11001 County Executive Office	\$90,609	\$13,283	\$78,209	\$19,063	\$34,019	\$57,968	\$34,151	\$419,898
13001 Auditor-Controller	\$15,036	\$11,942	\$135,121	\$7,997	\$21,291	\$93,040	\$76,909	\$744,281
13002 Audit and Specialized Accounting	\$46,390	\$929	\$29,351	\$1,158	\$17,658	\$34,999	\$1,720	\$113,729
13003 Payroll	(8842)	(9489)	(\$1,752)	(8512)	(9953)	(9759)	(\$1,032)	(\$10,715)
15001 County Counsel	\$99,116	\$298	\$6,391		\$1,390	\$5,650		\$56,928
11301 Human Resources	\$146,391	\$35,338	\$75,897	\$22,135	\$30,546	\$29,228	\$39,460	\$418,655
73001 Purchasing	\$6,719	\$16,474	\$27,432	\$2,629	\$6,336	\$22,201		\$560,409
72001 EDA PM - Admin								
72006 EDA Entry	\$5,917		\$99,915	\$3,495	\$21,826	\$45,315	\$132,209	\$285,263
72007 EDA Parking	\$1,023		\$1,654		\$1,286	\$1,019		\$407
<b>Total Actual Costs</b>	\$322,228	\$77,664	\$1,059,177	\$55,934	\$299,463	\$1,429,478	\$392,742	\$2,725,490
Roll Forward Amounts	(\$49,499)	\$29,191	\$292,428	\$16,883	\$199,912	\$377,883	\$141,177	\$414,687
Regular Adjustments								
One-Time Adjustments								
<b>Total Claimable Costs</b>	\$272,729	\$106,855	\$1,341,606	\$72,767	\$499,375	\$1,806,161	\$533,919	\$3,140,168

Cost Exhibit (continued)

Exhibit A

Department	Total	43003 Correctional Health Systems	46200-46301 Department of Waste Resources	68720-61801 DPSS Administration	61603 DPSS Categorical Aid	61004 DPSS Other Aid	21300-61000 DPSS - Hospital	21000-62001 Local Initiative Admin DCA
1 Building Depreciation	\$24,688,600	-	-	\$486,680	-	-	-	-
2 Equipment Depreciation	\$11,674,721	\$176,925	-	-	-	-	-	-
11001 County Executive Office	\$4,788,487	\$34,550	\$68,894	\$456,571	-	-	\$256	\$1,720
13001 Auditor-Controller	\$3,600,068	\$8,084	\$53,745	\$185,130	\$18,686	\$4,133	\$886	\$5,719
13002 Audit and Specialized Accounting	\$1,235,066	\$116	\$25,228	\$73,252	\$906	-	\$617	\$37,574
13003 Payroll	(\$73,893)	(\$724)	(\$805)	(\$15,615)	-	-	-	(\$127)
15001 County Counsel	\$3,023,873	-	\$7,013	\$480,666	-	-	-	\$906
11301 Human Resources	\$2,626,135	\$25,508	\$27,041	\$219,668	-	-	-	(\$3,822)
73001 Purchasing	\$1,007,967	\$6,786	\$47,046	\$32,089	-	\$132	\$115	\$2,523
72001 EDA FM - Admin	\$112,548	-	-	-	-	-	-	-
72006 EDA Energy	\$6,865,401	-	-	\$330,683	-	-	-	-
72007 EDA Parking	\$159,236	\$631	\$412	\$1,771	-	-	-	\$368
<b>Total Actual Costs</b>	<b>\$90,505,794</b>	<b>\$255,461</b>	<b>\$228,875</b>	<b>\$2,218,485</b>	<b>\$16,792</b>	<b>\$4,256</b>	<b>\$1,875</b>	<b>\$44,774</b>
Red Forward Amounts	\$6,042,904	\$1,909	\$65,080	\$971,081	\$3,108	\$1,463	\$208	\$31,820
Regular Adjustments	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	<b>\$96,548,698</b>	<b>\$463,117</b>	<b>\$293,954</b>	<b>\$2,889,566</b>	<b>\$24,901</b>	<b>\$6,720</b>	<b>\$2,083</b>	<b>\$76,594</b>



Exhibit A

Cost Exhibit (continued)

Department	Total	21000-42002 DCA-Local Initiative Program	21000-42003 DCA-Other Programs	21400-43001 Office of Ag- Title II	64001 Volunteers Services	69001 Cooperative Extension	47200-72002 EDA-Custodial Services	47210-72003 EDA- Maintenance Services	47220-72004 EDA-Road Work
1 Building Depreciation	\$24,686,600	\$575	-	-	\$13,164	\$13,930	\$13,601	\$167,050	\$1,131,103
2 Equipment Depreciation	\$11,674,721	-	-	-	-	-	-	-	-
11001 County Executive Office	\$4,786,487	\$2,408	\$377	\$11,986	\$2,800	\$681	\$11,065	\$20,864	\$58,824
13001 Auditor-Controller	\$3,500,086	\$19,321	\$1,870	\$36,746	\$2,162	\$1,697	\$28,800	\$62,704	\$43,580
13002 Audit and Specialized Accounting	\$1,235,089	\$978	\$19	\$10,065	\$47,268	\$30	\$16,233	\$46,962	\$7,163
13003 Payroll	(873,963)	(8109)	(620)	(9413)	(857)	(322)	(8612)	(8573)	(8108)
15001 County Counsel	\$3,023,873	\$468	-	\$9,683	\$654	-	\$266	\$175	\$17,240
11301 Human Resources	\$2,628,135	\$5,025	\$2,070	\$16,468	\$3,205	\$2,076	\$28,447	\$27,866	\$6,189
73001 Purchasing	\$1,907,997	\$2,753	\$221	\$16,325	\$79	\$44	\$3,758	\$108,768	\$5,003
72001 EDA FM - Admin	\$112,549	-	-	-	-	-	\$18,004	\$46,336	\$16,819
72006 EDA Energy	\$6,965,401	\$1,183	-	\$1,776	\$1,561	\$11,488	\$50,311	\$122,885	\$99,828
72007 EDA Parking	\$199,236	-	-	\$428	\$87	-	\$3,668	\$1,273	\$46,202
<b>Total Actual Costs</b>	<b>\$60,505,764</b>	<b>\$28,224</b>	<b>\$4,636</b>	<b>\$106,066</b>	<b>\$70,844</b>	<b>\$30,107</b>	<b>\$173,463</b>	<b>\$621,782</b>	<b>\$1,423,949</b>
<b>Roll Forward Amounts</b>	<b>\$6,042,904</b>	<b>\$12,086</b>	<b>\$1,800</b>	<b>(683,187)</b>	<b>\$52,452</b>	<b>\$6,505</b>	<b>\$16,812</b>	<b>\$270,628</b>	<b>(8208,402)</b>
<b>Regular Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>One-Time Adjustments</b>	-	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	<b>\$66,548,668</b>	<b>\$41,313</b>	<b>\$6,137</b>	<b>\$64,679</b>	<b>\$123,396</b>	<b>\$36,612</b>	<b>\$192,066</b>	<b>\$892,420</b>	<b>\$1,214,547</b>

Cost Exhibit (continued)

Exhibit A

Department	Totals	73003 EDA- Project Management	30100-73008 EDA-Capital Projects	48000-73003 Printing Services	48700-73004 Supply Services	48300-73005 Plant Services	48000-73006 Contract Mail Services	22000-73007 AMS200 AIR Quality	48000-74001 Information Technology
1 Building Depreciation	\$24,686,600	-	-	-	-	\$465,039	-	-	\$1,116,690
2 Equipment Depreciation	\$11,674,721	\$735	\$522,063	-	-	-	-	-	-
11001 County Executive Office	\$4,786,487	\$5,668	-	\$2,419	\$19,547	\$16,791	\$2,468	-	\$149,615
13001 Auditor-Controller	\$3,600,068	\$16,748	\$21,137	\$5,616	\$6,664	\$38,503	\$3,761	\$59	\$131,377
13002 Audits and Specialized Accounting	\$1,235,069	\$4,482	-	\$9,283	\$4,473	\$4,838	\$3,908	-	\$9,146
13003 Payroll	(\$73,863)	(\$100)	-	(\$51)	(\$39)	(\$186)	(\$35)	-	(\$1,458)
15001 County Counsel	\$3,023,673	\$951	\$14,181	-	-	-	-	-	-
11301 Human Resources	\$2,626,135	\$7,404	-	(\$4,589)	\$2,003	(\$40,803)	\$2,537	-	\$58,750
73001 Purchasing	\$1,907,997	\$3,203	\$7,069	\$5,153	\$11,428	\$31,448	\$469	-	\$24,963
72001 EDA FM - Admin	\$112,549	\$20,695	-	-	-	-	-	-	-
72006 EDA Energy	\$8,865,401	-	-	-	-	-	-	-	\$107,163
72007 EDA Parking	\$159,239	\$2,911	\$180	-	-	\$256,713	-	-	\$10,264
<b>Total Actual Costs</b>	<b>\$90,505,784</b>	<b>\$62,287</b>	<b>\$594,641</b>	<b>\$18,013</b>	<b>\$39,263</b>	<b>\$764,642</b>	<b>\$13,098</b>	<b>\$69</b>	<b>\$1,808,672</b>
Real Forward Amounts	\$9,042,904	(\$15,107)	\$827,343	\$4,857	\$3,096	\$327,488	\$6,403	(\$2,236)	\$1,079,365
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
<b>Total Chargeable Costs</b>	<b>\$99,042,808</b>	<b>\$47,190</b>	<b>\$1,001,663</b>	<b>\$22,670</b>	<b>\$41,991</b>	<b>\$1,092,130</b>	<b>\$19,500</b>	<b>(\$2,177)</b>	<b>\$2,888,037</b>

Cost Exhibit (continued)

Exhibit A

Department	Total	74994 ROST Pass Thru	74005 Business Systems Tech Architect	44889-74005 ROST Communications & Solutions	22870-74005 ROST Geographical Info System	229992 CORAL- General Govt	26400-26104 Regist Permits & Open-Space Dist	61228-60201 Riverside County Trans Comm	61076-60701 Van Horn Regional Treatment
1 Building Depreciation	\$24,888,600	-	-	\$113,022	-	-	-	-	-
2 Equipment Depreciation	\$11,674,721	-	-	-	-	-	-	-	-
11001 County Executive Office	\$4,786,487	\$8,578	-	\$9,206	\$1,580	\$103,032	\$28,418	\$2	\$41
13001 Auditor-Controller	\$3,500,058	\$321	\$24	\$29,078	\$4,738	\$17	\$93,884	\$790	(\$967)
13002 Audits and Specialized Accounting	\$1,285,088	\$437	-	\$38,807	\$80	\$22	\$44,634	\$0	\$2
13003 Payroll	(\$73,883)	-	-	(\$128)	(\$27)	-	(\$1,244)	-	-
15001 County Counsel	\$3,023,873	-	-	\$88,401	-	-	\$5,500	-	-
11301 Human Resources	\$2,626,135	-	-	\$9,335	\$282	-	\$16,917	-	-
79001 Purchasing	\$1,907,997	-	-	\$30,880	\$221	\$282	\$16,263	-	\$35
72001 EDA PM - Admin	\$112,549	-	-	-	-	-	-	-	-
72008 EDA Energy	\$6,885,401	-	-	\$190,241	\$644	-	-	-	-
72007 EDA Parking	\$158,238	-	-	\$85	-	-	-	-	-
<b>Total Actual Costs</b>	<b>\$80,505,764</b>	<b>\$9,837</b>	<b>\$24</b>	<b>\$808,124</b>	<b>\$7,478</b>	<b>\$103,383</b>	<b>\$159,373</b>	<b>\$788</b>	<b>(\$488)</b>
<b>Roll Forward Amounts</b>	<b>\$8,042,904</b>	<b>-</b>	<b>(\$8,467)</b>	<b>\$229,297</b>	<b>\$1,054</b>	<b>(\$12,116)</b>	<b>\$25,530</b>	<b>\$151</b>	<b>(\$1,948)</b>
<b>Regular Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>One-Time Adjustments</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Claimable Costs</b>	<b>\$88,548,668</b>	<b>\$9,337</b>	<b>(\$8,442)</b>	<b>\$738,421</b>	<b>\$9,583</b>	<b>\$91,238</b>	<b>\$184,903</b>	<b>\$945</b>	<b>(\$2,436)</b>

Exhibit A

Cost Exhibit (continued)

Department	Total	28000-990001 RCCOPC - Agency	40200-440001 WTRMD Operations	16100-477200 Flood Cont. Dist. Admin	11200-990001 Law Library	90701-910001 Various CDA's	060 Station Bus Authority	69 All Other	2nd Alice Remains
1 Building Depreciation	\$24,686,900	-	-	-	-	\$152,104	-	\$3,009,036	-
2 Equipment Depreciation	\$11,674,721	-	-	-	-	-	-	-	-
11001 County Executive Office	\$4,786,487	\$19,611	-	\$12,278	\$1,019	\$9,863	-	\$27,102	-
13001 Auditor-Controller	\$3,600,066	\$7,081	\$239	\$94,065	\$1,761	\$33,862	-	\$64,833	\$13
13002 Audits and Specialized Accounting	\$1,235,066	\$669	-	\$13,882	\$52	\$9,099	-	\$64,940	\$8
13003 Payroll	(\$73,683)	(\$80)	(\$85)	(\$809)	-	(\$104)	-	(\$280)	\$1
15001 County Counsel	\$3,023,873	\$1,919	-	\$15,017	-	\$326	-	\$5,378	\$2
11301 Human Resources	\$2,626,135	\$1,259	\$23,505	\$51,922	-	\$4,161	\$562	\$5,291	\$5
73001 Purchasing	\$1,907,697	\$4,990	-	\$42,716	-	\$2,700	-	\$4,315	\$9
72001 EDA FM - Admin	\$112,549	-	-	-	-	\$15	-	-	-
72006 EDA Energy	\$6,685,401	-	-	-	-	\$7,159	-	\$2,029,614	\$3
72007 EDA Parking	\$159,236	-	-	\$1,018	-	\$1,203	-	\$6,360	\$3
<b>Total Actual Costs</b>	<b>\$60,505,794</b>	<b>\$34,929</b>	<b>\$25,659</b>	<b>\$239,899</b>	<b>\$2,851</b>	<b>\$218,935</b>	<b>\$562</b>	<b>\$5,350,692</b>	<b>\$44</b>
Real Forward Amounts	\$6,042,904	(\$21,902)	\$22,140	\$49,898	(\$197,821)	\$145,411	-	(\$2,792,203)	-
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	-	-	-	-	-	-	-	-	-
<b>Total Claimable Costs</b>	<b>\$99,546,698</b>	<b>\$12,927</b>	<b>\$47,799</b>	<b>\$289,296</b>	<b>(\$134,970)</b>	<b>\$362,346</b>	<b>\$562</b>	<b>\$2,578,480</b>	<b>\$44</b>