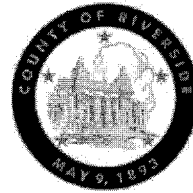


**SUBMITTAL TO THE BOARD OF COMMISSIONERS
HOUSING AUTHORITY
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**



**ITEM
10.1
(ID # 9919)**

MEETING DATE:
Tuesday, July 2, 2019

FROM : HOUSING AUTHORITY:

SUBJECT: HOUSING AUTHORITY: Adopt Resolution No. 2019-003 Approving the Housing Authority of the County of Riverside Annual Budget Fiscal Year 2019-2020, All Districts, (\$112,796,998), Housing and Urban Development 75.69%; Housing Authority Revenue 3.46%; Department of Public & Social Services 3.32%; City Funds 1.47%; Housing Authority Successor Agency 11.62%; Rental Properties 4.44%; 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. 2019-003 Approving the Housing Authority of the County of Riverside Annual Budget Fiscal Year 2019-2020;
3. Approve the attached Housing Authority of the County of Riverside Annual Budget Fiscal Year 2019-2020;
4. Authorize the Chairman of the Board to execute the attached form HUD-52574 certifying the approval of the Housing Authority of the County of Riverside Annual Budget Fiscal Year 2019-2020 pursuant to Resolution No. 2019-003; and
5. Authorize the Executive Director, or designee, to take all steps necessary to implement Resolution No. 2019-003, including, but not limited to, signing any forms required by the U.S. Department of Housing and Urban Development, subject to County Counsel approval.

ACTION: Policy

Robert Field, Assistant County Executive Officer/ECD 6/13/2019

MINUTES OF THE BOARD OF COMMISSIONERS

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

Ayes: Jeffries, Perez and Hewitt
Nays: None
Absent: Spiegel and Washington
Date: July 2, 2019
xc: Housing Authority

Kecia Harper
Clerk of the Board
By:
Deputy

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

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost
COST	\$0	\$112,796,998	\$112,796,998	\$0
NET COUNTY COST	\$0	\$0	\$0	\$0
SOURCE OF FUNDS: HUD 75.69%; HASA 11.62%; Rental Properties 4.44%; HA Revenue 3.46%; DPSS 3.32%; City Funds 1.47%			Budget Adjustment: No	
			For Fiscal Year: 2019/2020	

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 Annual Budget Fiscal Year 2019-2020 (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 primarily 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 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 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, 2019. Proposed Resolution No. 2019-003 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 115061 (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 five days of the approval of the Annual Budget.

County Counsel has reviewed Resolution No. 2019-003, as to form. Staff recommends approval

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

of the Annual Budget and adoption of Resolution No. 2019-003.

Impact on Residents and Businesses

Approval of the Fiscal Year 2019-2020 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 households, veterans and chronically homeless individuals.

SUPPLEMENTAL:

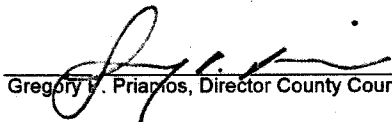
Additional Fiscal Information

Sources of funds vary per program, and are identified in the attached Fiscal Year 2019-2010 Annual Budget; funding from the County General Fund is not needed.

ATTACHMENTS:

- Housing Authority of the County of Riverside Annual Budget Fiscal Year 2019-2020
- Resolution No. 2019-003, Approving the Housing Authority of the County of Riverside Annual Budget Fiscal Year 2019-2020
- Form HUD-5274 (PHA Board Resolution Approving Operating Budget for FY 2019-2020)


Rekini Dasika, Principal Management Analyst 6/24/2019


Gregory V. Priamos, Director County Counsel 6/20/2019

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. 07/31/2019)

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, 2019 Board Resolution Number: 2019-003

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: | 07/02/2019 |
| <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:

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

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

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

Print Board Chairperson's Name: V. Manuel Perez	Signature: 	Date: 7/2/19
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Previous editions are obsolete

ATTEST:
 KECIA R. HARPER, Clerk
 By:
 DEPUTY

form HUD-52574 (04/2013)

FORM APPROVED COUNTY COUNSEL
 BY:
 JHAILA R. BROWN DATE: 6/19/19

JUL 02 2019 10.1

BOARD OF COMMISSIONERS

HOUSING AUTHORITY OF THE
COUNTY OF RIVERSIDE

**RESOLUTION NO. 2019-003
APPROVING THE HOUSING AUTHORITY OF THE COUNTY OF RIVERSIDE
ANNUAL BUDGET FISCAL YEAR 2019-2020**

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 operated public housing developments authorized by the U.S. Department of Housing and Urban Development ("HUD");

WHEREAS, the Housing Authority of the County of Riverside Annual Budget Fiscal Year 2019-2020 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 Authority's various housing programs.

07.02.19 10.1

RESOLUTION NUMBER 2019-003
Annual Budget Fiscal Year 2019-2020

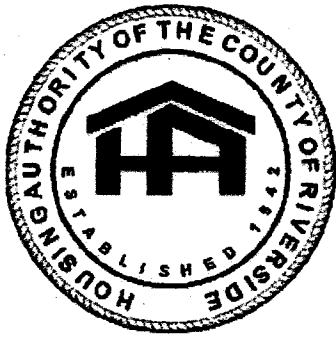
FORM APPROVED COUNTY COUNSEL

BY: *Jhala R. Brown* 06/18/19
DATE
BY: JHALA R. BROWN 08

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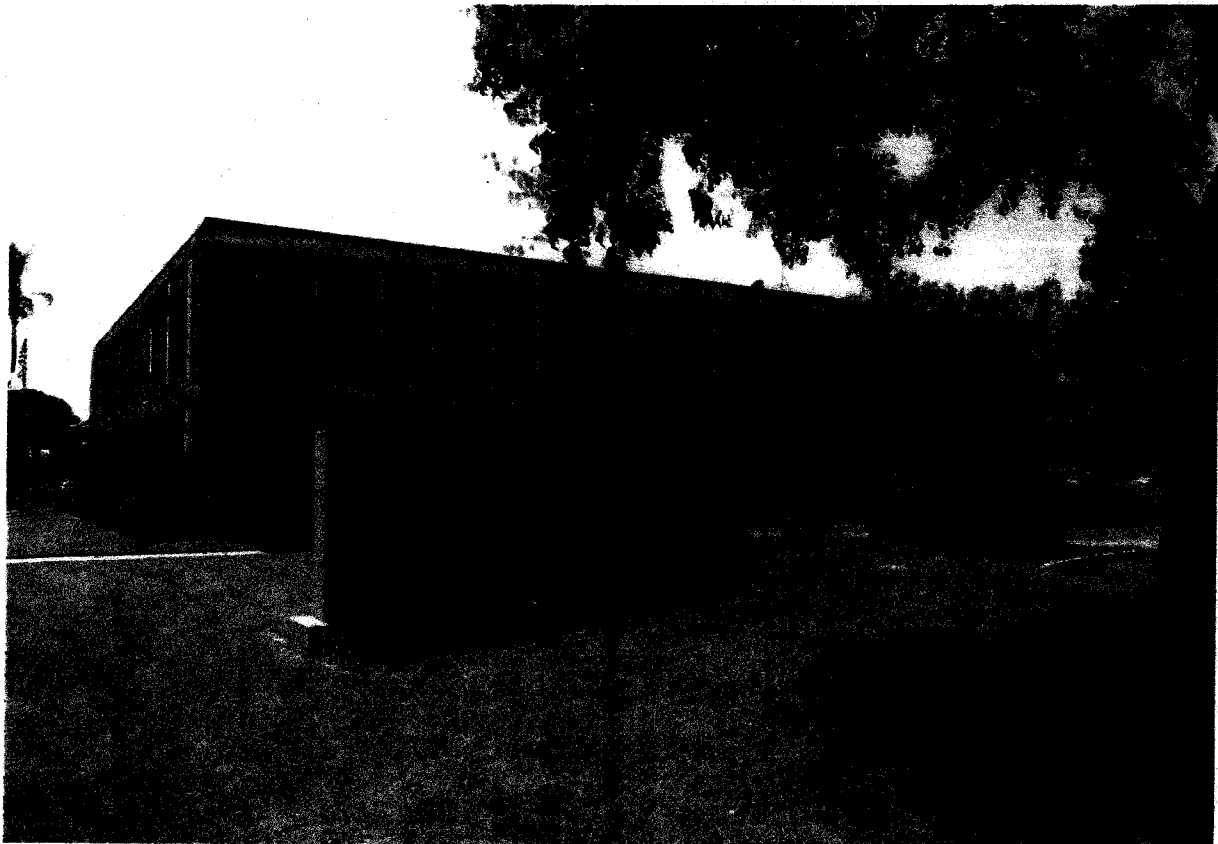
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EXHIBIT A
HOUSING AUTHORITY OF THE COUNTY OF RIVERSIDE
ANNUAL BUDGET FISCAL YEAR 2019-2020
(behind this page)



HOUSING AUTHORITY of the County of Riverside

Annual Budget Fiscal Year 2019-2020



Office Locations

Housing Authority
5555 Arlington Avenue
Riverside, CA 92504

Phone 951.351.0700
800.655.4228
Fax 951.687.1650
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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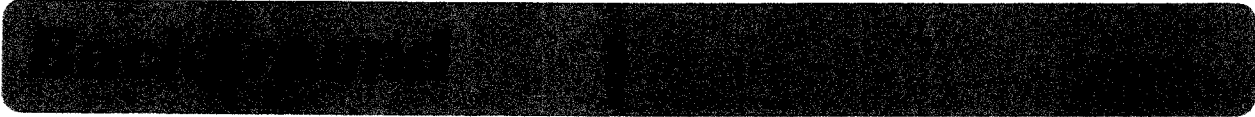
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The Housing Authority of the County of Riverside (HACR) was established in 1942 under the U.S. Housing Act of 1937 and the State of California Housing Authority Law of 1938. The HACR is a government agency chartered by the State of California to administer 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 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 Riverside County Economic Development Agency executive management and HACR management team direct the administration of the HACR.

As of May 2, 2019, there were 93,762 applicants on a waiting list for participation in the Housing Choice Voucher Program and 60,004 applicants for the Rental Assistance Demonstration Program.

The HACR is authorized to assist 10,018 households per month throughout the County of Riverside with a projected \$84 million in housing assistance subsidies for Fiscal Year 2019-2020.

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





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



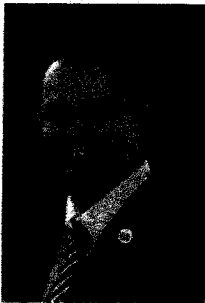
Kevin Jeffries
First District
Chair



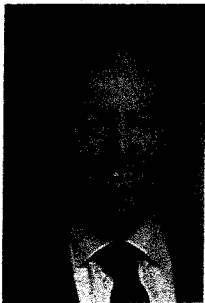
Karen Spiegel
Second District



Chuck Washington
Third District

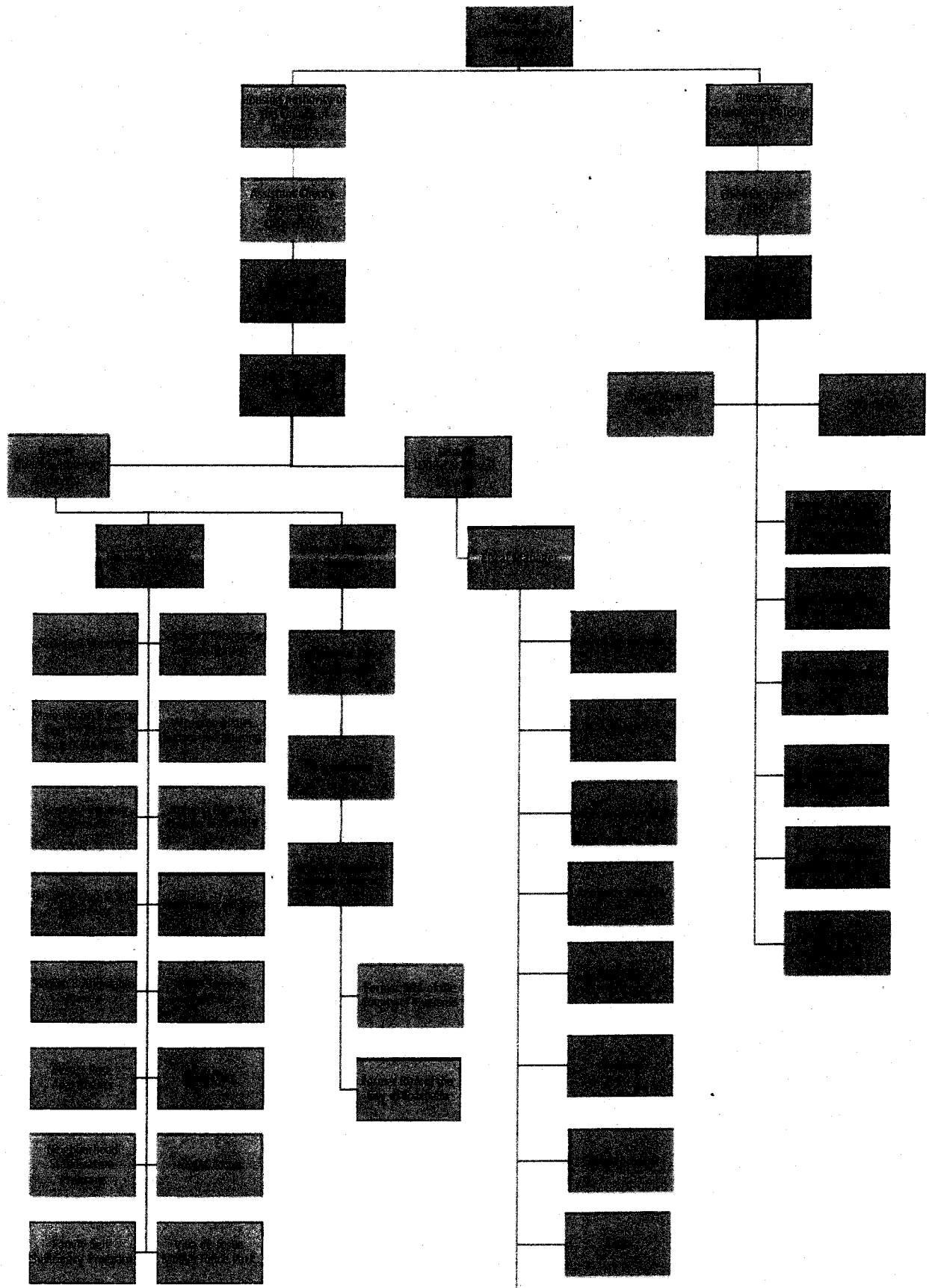



V. Manuel Perez
Fourth District
Vice Chair



Jeff Hewitt
Fifth District







The Housing Authority of the County of Riverside (HACR) Fiscal Year 2019-2020 recommended operating budget reflects an estimate of \$112.6 million in revenues augmented with \$81 thousand from the Desert Rose Apartment reserves for a balanced budget. The HACR consolidated budget includes \$9.8 million for Authority programs, \$83.7 million for Section 8 programs, \$14.2 million for various grants, the Housing Authority Successor Agency and Coachella Successor Agency and \$4.9 million for the Riverside Community Housing Corp. The planned staffing level of 154 positions includes 137 regular and 17 temporary.

The annual operating budget, which begins July 1, 2019 and ends June 30, 2020, serves as a guide to assist the HACR management in coordinating activities of the organization, anticipating problematic areas before they arise, examining operational resources, and evaluating the agency's financial performance.

The budget displays all budgeted funds by fund type, showing the allocation of each fund's budgeted revenues and expenditures by major expenditure categories. The HACR is comprised of 53 individual programs and projects. The progress of which are monitored by the fiscal team and HACR executive management team to ensure that actual expenditures do not significantly deviate from planned resources.

The Authority programs include the HACR business unit, the Central Office Cost Center (COCC), that employs the HACR 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. The HACR grant portfolio includes the City of Riverside Housing Opportunities for Persons with Aids (HOPWA), Department of Social Services Continuum of Care and CalWORKs Programs. The HACR also owns and operates 17 housing units in Palm Springs, 77 units in Blythe, three single-family homes in Riverside funded from the U.S. Department of Housing and Urban Development Housing Choice Voucher Program net restricted assets, and 11 homes funded by the HOPWA Program.



The federal budget continues support for 4.7 million the U.S. Department of Housing and Urban Development (HUD) assisted households by increasing rental assistance to \$37.9 billion, maintaining support to all current participating households. This request includes \$22.2 billion of HUD's Housing Choice Voucher Program, which will allow local Public Housing Authorities (PHAs) to maintain support to approximately 2.2 million families nationwide and represents a 7.6 percent increase over the Administration's 2019 request. The request also includes \$12 billion to renew rental subsidies to privately owned multifamily housing developments through the Project-based Rental Assistance (PBRA) Program, \$874 million increase over the President's 2019 budget. The 2020 Budget proposes \$644 million for the Housing for the Elderly (Section 202) and \$157 million for the Housing for Persons with Disabilities (Section 811) programs. These requested amounts represent an increase of \$43 million and \$17 million respectively over the President's 2019 budget request. Funded at \$22.598 billion in Fiscal Year 2018-2019 the Housing Choice Voucher program would be cut by \$.354 billion in Fiscal Year 2019-2020 to \$22.244 billion.

The Housing Choice Voucher Program funding provisions of the Consolidated Appropriations Act 2019 was enacted on March 23, 2019, 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 the HACR authorized threshold of 9,381 tenant-based and 637 project-based vouchers. The 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 16 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 \$125 million in loans and grants; compliance monitoring 2,031 units; managing different mobile home tenant programs as well as providing financing assistance.

The Riverside Community Housing Corp. acquisition of 464 affordable housing units through the HUD Rental Administration Demonstration (RAD) Program and 35 affordable units using the Community Development Block Grant - Neighborhood Stabilization Program funds provides financial independence and stability for the HACR's non-profit arm.

Overall, the HACR 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.

[REDACTED]

The mission of the 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 that enhance the quality of life and revitalize neighborhoods to foster self-sufficiency.

[REDACTED]

The HACR 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: Preserve, manage and increase the supply of safe and affordable housing within Riverside County.

Performance Measures	FY 16/17 Actuals	FY 17/18 Actuals	FY 18/19 Target	FY 18/19 1 st Qtr.	FY 18/19 2 nd Qtr.	Goal
New affordable housing units produced annually						
New affordable housing units earned for households at 80% or less of area median income	75	100	50	0		100
Section 8 funding utilization rate	98%	98%	97%	97%	100%	97%
Project Based Section 8 Vouchers provided to developers for the development of new affordable housing units	50	110	100	0	50	100

➤ **Insights:**

- Riverside needs 66,209 more affordable rental homes to meet the needs of the county's estimated 376,689 low-income renters (source: American Community Survey). The HACR works to address the demand by financing, acquiring, developing, owning, managing, and selling affordable housing for the benefit of persons of extremely low, low, and moderate-income families.
- Cuts in federal and state funding, including the elimination of the state redevelopment program, have reduced investment in affordable housing production and preservation by nearly \$158 million per year since 2008, an 85 percent reduction.

Median rent in Riverside County has increased 32 percent since 2000, while median renter household income has decreased three



percent when adjusted for inflation. As a result, demand for affordable housing units has significantly increased. As of May 2019, over 93,000 families have registered for the county's Section 8 waiting list.

- The HACR provides first-time home-buying assistance to 20 low-moderate income families annually. In addition to first-time home-buying assistance, the HACR annually provides support to 20 low-income families for home rehabilitation and repair services to improve home safety and comfort.
- The HACR provides funding to private developers through the HOME and Neighborhood Stabilization Programs to produce new affordable housing units within Riverside County. The division's goal is to produce at least 250 new units of affordable housing annually. Of these new 250 units of affordable housing, at least 50 units will be earmarked for extremely low-income households, which are defined as having incomes at or below 30 percent of the area median income.
- Section 8 vouchers can be provided to private developers as project-based vouchers, which are permanently tied to an affordable housing development. The leveraging of project-based vouchers is made possible by combining this project-based rental subsidy with the syndication of low-income housing tax credits. Combining these resources together has the potential to finance the construction of at least 100 additional affordable rental apartments annually.



Department Objective #2: Provide housing opportunities for homeless individuals and families.

Performance Measures	FY 16/17 Actuals	FY 17/18 Actuals	FY 18/19 Target	FY 18/19 1 st Qtr.	FY 18/19 2 nd Qtr.	Goal
Section 8 vouchers reserved for chronically homeless households annually	100	100	100	100	100	100
Homeless households provided rapid re-housing services annually	79	86	90	71	174	90
Homeless households provided with permanent supportive housing annually	146	162	150	35	52	150

➤ Insights:

- Section 8 vouchers are the most common form of rental assistance in the nation, serving approximately 2.1 million households. Vouchers are also the nation's primary tool for preventing and ending homelessness. Because of their targeting, mobility, and stability, vouchers are the cornerstone of almost every local, state and federal plan to end homelessness. Earmarking or reserving Section 8 vouchers for chronically homeless individuals and households is a best practice championed by the U.S. Department of Housing and Urban Development and leading researchers.

Rapid re-housing is an intervention designed to help individuals and families quickly exit homelessness and return to permanent housing. Rapid re-housing services combine time-limited



subsidized housing with customized supportive services to promote housing stability and wellness.

- Permanent Supportive Housing (PSH) is a model that combines low-barrier affordable housing, health care, and supportive services to help individuals and families lead more stable lives. PSH typically targets people who are homeless, experience multiple barriers to housing, and/or are unable to maintain housing stability without supportive services. PSH has proven to reduce homelessness while delivering cost savings for the county through the reduction of other services including health care.
- The HACR will use the recently adopted Riverside County Homeless Plan to guide and direct programming aimed at ending chronic homelessness in Riverside County. The county's plan emphasizes cross-system and inter-departmental collaboration to align investments in homeless services.



Department Objective #3: Increase earned income and self-sufficiency of program participants.

Performance Measures	FY 16/17 Actuals	FY 17/18 Actuals	FY 18/19 Target	FY 18/19 1 st Qtr.	FY 18/19 2 nd Qtr.	Goal
Family Self-Sufficiency Program participants reporting a 25% or greater increase in earned income	N/A	2%	7%	1%	1%	
Percent of Housing Authority program participants that obtain employment within the fiscal year (July 1 – June 30 th)	20%	7%	20%	4%	4%	20%

➤ **Insights:**

- The Family Self-Sufficiency (FSS) program enables Section 8 families to increase their earned income and reduce their dependency on welfare assistance and rental subsidies. Some of the services coordinated through the program include childcare, transportation, education, job training, employment counseling, financial literacy, and homeownership counseling, among others. Services are generally not provided by the HACR, but rather outsourced to service providers in the community.
- In addition to increasing the income of program participants, the aim of the program is also to position unemployed participants for employment. The ability to find employment is impacted by living conditions, resulting in an employment rate of approximately 20 percent each year.
- The HACR receives an annual grant from U.S. Department of Housing and Urban Development to fund seven self-sufficiency



case managers. These case managers provide direct career coaching and connections with training/educational providers.

Department Objective #4: Financial investment in parks, community facilities and infrastructure to improve living conditions in distressed communities.

Performance Measures	FY 16/17 Actuals	FY 17/18 Actuals	FY 18/19 Target	FY 18/19 1 st Qtr.	FY 18/19 2 nd Qtr.	Goal
Annual financial investment in parks in low-income communities to facilitate recreation and health (in millions)	357	3,487	1,000	2537 (\$489,700)	1,377	1,000
Annual investments in community centers, libraries, homeless facilities, and facilities for those with HIV and AIDS to support literacy, community services, health services and immediate shelter options (in millions)	473	1,703	500	2905 (\$290,300)	598	500

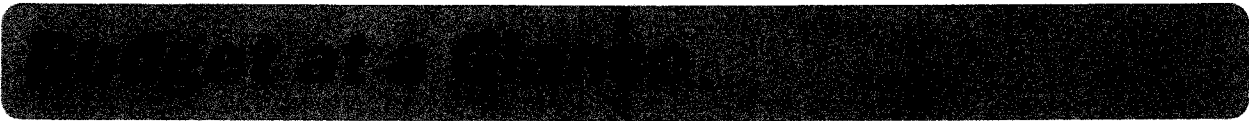


Annual investments in streets, sidewalks, and utility and sewer system improvements in low-income communities (in millions)	1.8	1.428	1.10	1.95 [9191,900]	.542	1.1
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➤ Insights:

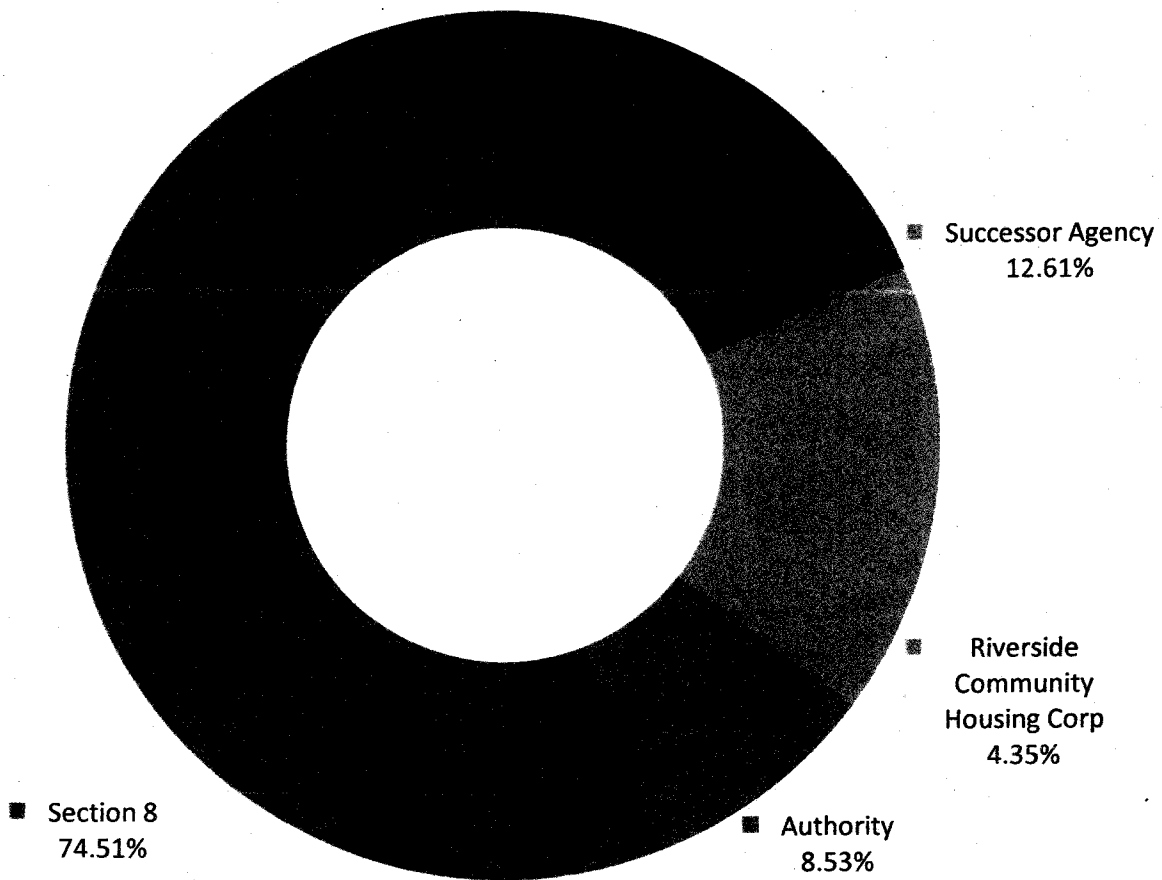
- The federally funded Community Development Block Grant (CDBG) program supports local governments in designing and implementing programs that benefit low- and moderate-income persons, address urgent community needs, and prevent slums and blighting conditions in communities. CDBG allows communities, especially those in severe economic distress, to provide services and opportunities to the families that live there. These communities often lack necessary levels of private investment, and without CDBG, these neighborhoods would be unable to provide suitable living environments that enhance everyday life.
- CDBG funds can be used for a wide array of activities, including: rehabilitating housing (through loans and grants to homeowners, landlords, nonprofits, and developers), constructing new housing (but only by certain neighborhood-based nonprofits), providing down payment assistance and other help for first-time home buyers, detecting and removing lead-based paint hazards, purchasing land and buildings, constructing or rehabilitating public facilities such as shelters for people experiencing homelessness or victims of domestic violence, making buildings accessible to those who are elderly or disabled, providing public services such as job training, transportation, healthcare, and child care (public services are capped at 15 percent of a jurisdiction's CDBG funds), building the capacity of nonprofits, rehabilitating commercial or industrial buildings; and making loans or grants to businesses.
- Riverside County has invested CDBG funding in public facilities and infrastructure to address urgent needs in low-income communities within the county. The CDBG program has been impacted by cuts at the federal level. The amounts noted in the table are reflective of annual cuts and multi-year, large-scale projects that produce higher annual investment numbers upon obligation of CDBG funding.





Recommended Budget By Functional Area: All Funds

Total Recommended Budget: \$112.6 million



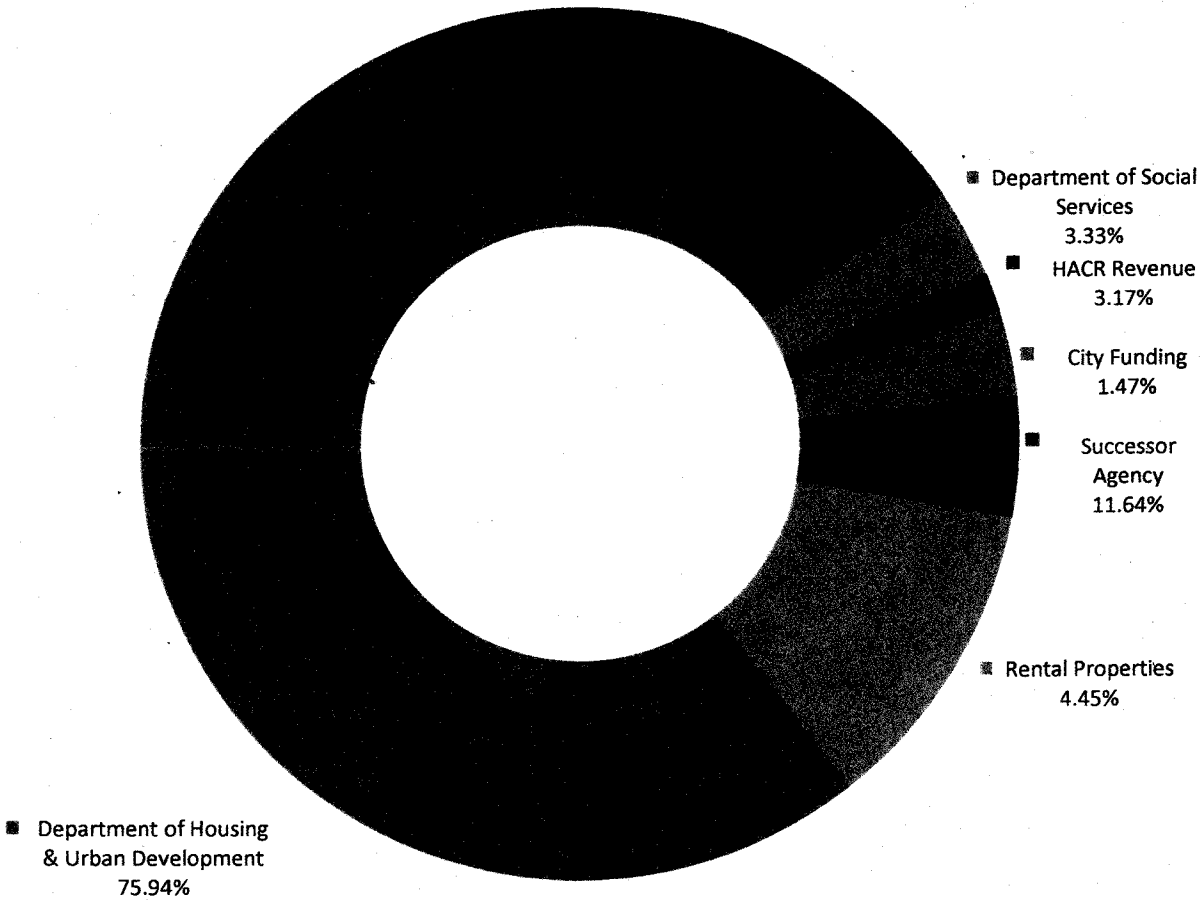
Recommended Budget by Functional Area: All Funds

Functional Area	Budget in Millions	Percentage of Total Budget
Authority	\$ 9.6	8.53%
Section 8	83.9	74.51%
Successor Agency	14.2	12.61%
Riverside Community Housing Corp	4.9	4.35%
TOTAL \$	112.6	100.00%



BUDGET AT A GLANCE

Recommended Budget By Sources of Funding: All Funds



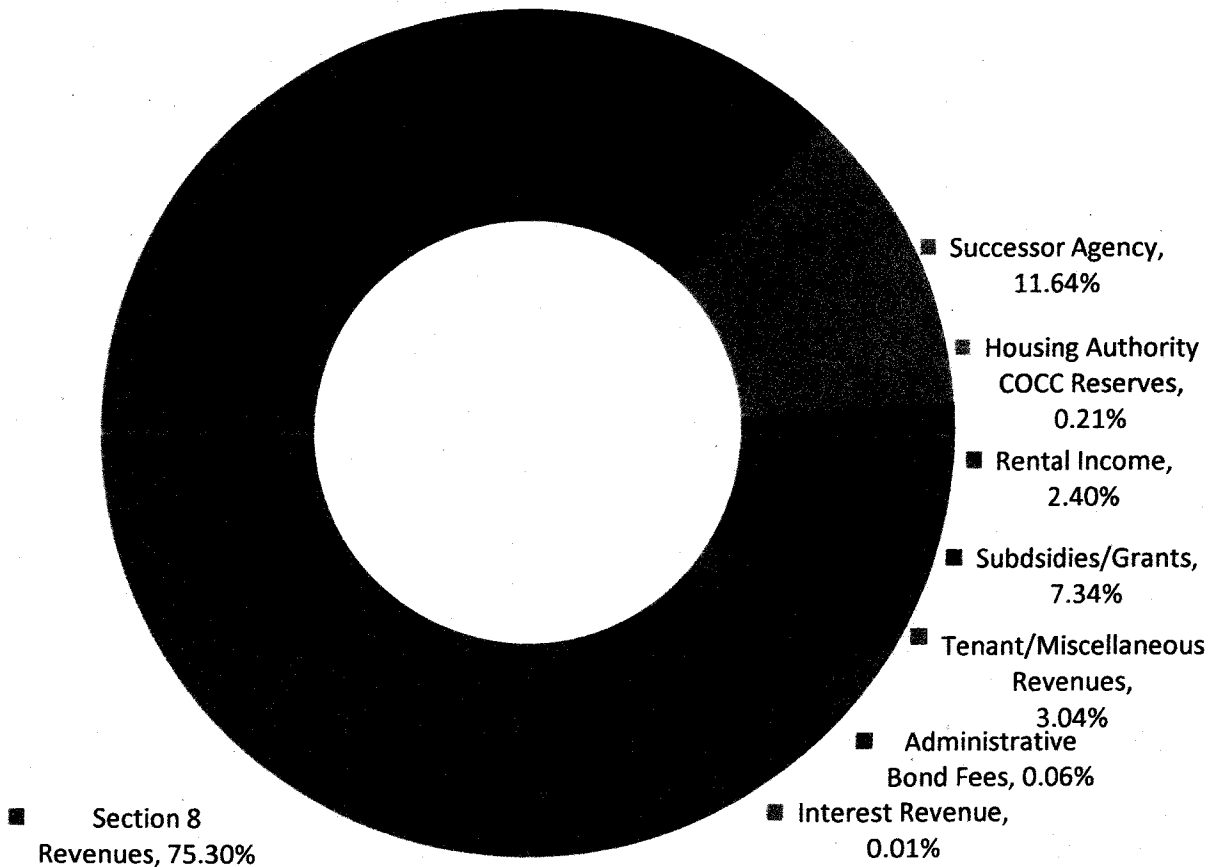
Recommended Budget by Sources of Funding: All Funds

		Amount Thousands	Percentage Total
Department of Housing & Urban Development	\$	85,541	75.94%
Department of Public & Social Services		3,748	3.33%
City Funding		1,652	1.47%
Housing Authority Revenue		3,578	3.17%
Rental Properties		5,011	4.45%
Successor Agency		13,107	11.64%
TOTAL	\$	112,637	100.00%



BUDGET AT A GLANCE

Recommended Budget by Categories of Revenues: All Funds



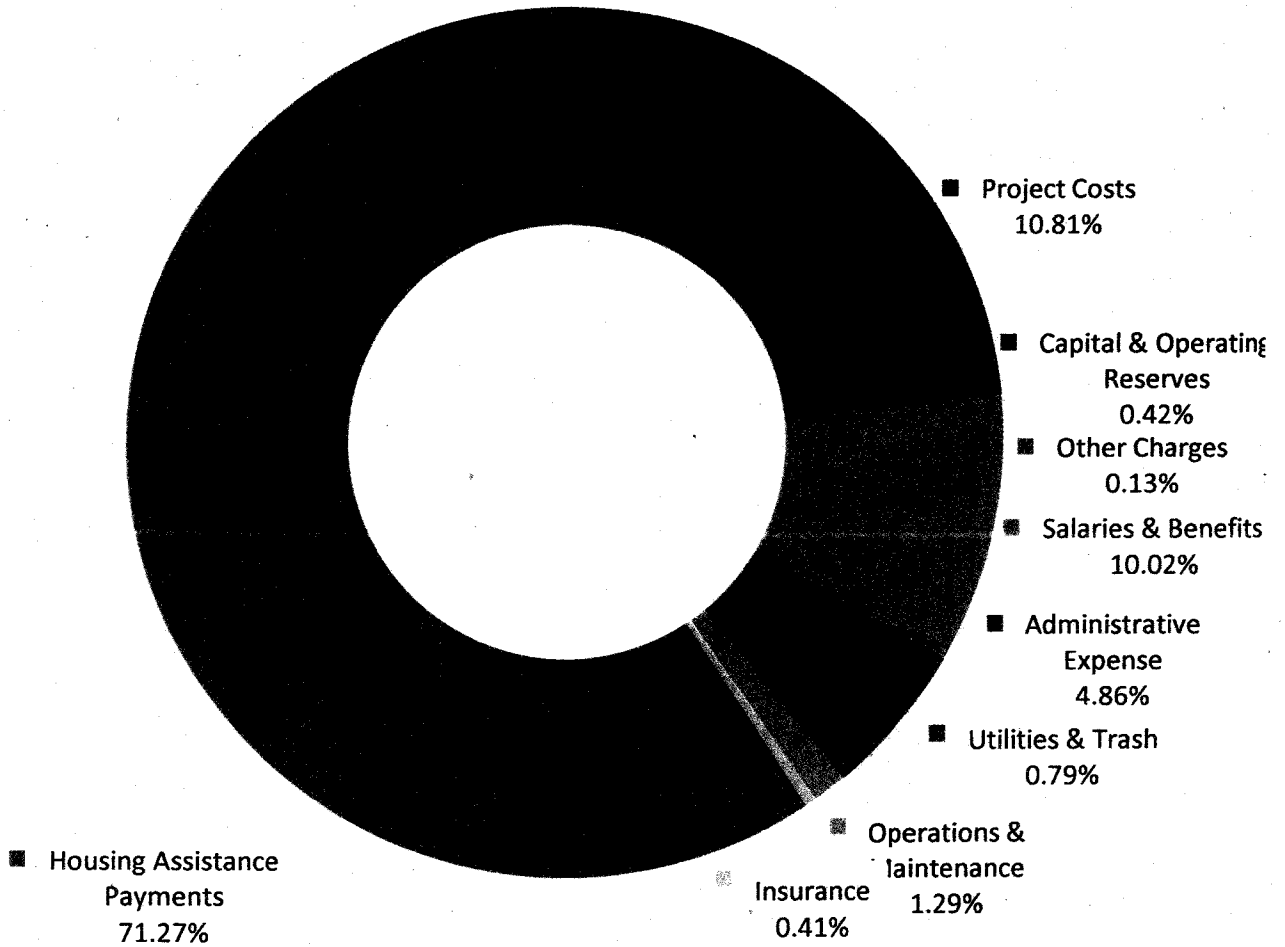
Recommended Budget by Categories of Revenues: All Funds

Rental Income	\$	2,704	2.40%
Subsidies/Grants		8,272	7.34%
Tenant/Miscellaneous Revenues		3,427	3.04%
Interest Revenue		11	0.01%
Administrative Bond Fees		70	0.06%
Section 8 Revenues		84,815	75.30%
Successor Agency		13,107	11.64%
Housing Authority COCC Reserves		231	0.21%
TOTAL	\$	112,637	100.00%



BUDGET AT A GLANCE

Recommended Budget by Categories of Expenditures: All Funds



Recommended Budget by Categories of Expenditures: All Funds

Category	Budget (\$ Thousands)	Percent of Total Budget
Salaries & Benefits	\$ 11,290	10.02%
Administrative Expense	5,467	4.86%
Utilities & Trash	895	0.79%
Operations & Maintenance	1,456	1.29%
Insurance	463	0.41%
Housing Assistance Payments	80,272	71.27%
Project Costs	12,175	10.81%
Capital & Operating Reserves	470	0.42%
Other Charges	149	0.13%
TOTAL \$	112,637	100.00%



Budget Comparison

Revenues	\$96,926,910	\$100,679,820	\$110,290,121	\$114,509,135	\$112,406,188	
Reserves	855,933	147,973	11,971	263,288	231,228	
Total Revenues	\$97,782,843	\$100,827,793	\$110,302,092	\$114,772,423	\$112,637,416	-1.86%
Expenses						
Salaries & Benefits	\$10,979,555	\$10,875,979	\$10,931,269	\$10,898,637	\$11,290,302	
Services & Supplies	8,251,267	7,163,940	6,396,258	6,165,621	6,869,628	
Capital & Operational Reserves				441,088	470,176	
Other Charges	78,487,597	82,775,524	92,974,565	97,267,077	94,007,310	
Fixed Assets/Purchases	64,424	12,350	0	0	0	
Total Expenses	\$97,782,843	\$100,827,793	\$110,302,092	\$114,772,423	\$112,637,416	-1.86%

Net Assets Gain/(Loss)



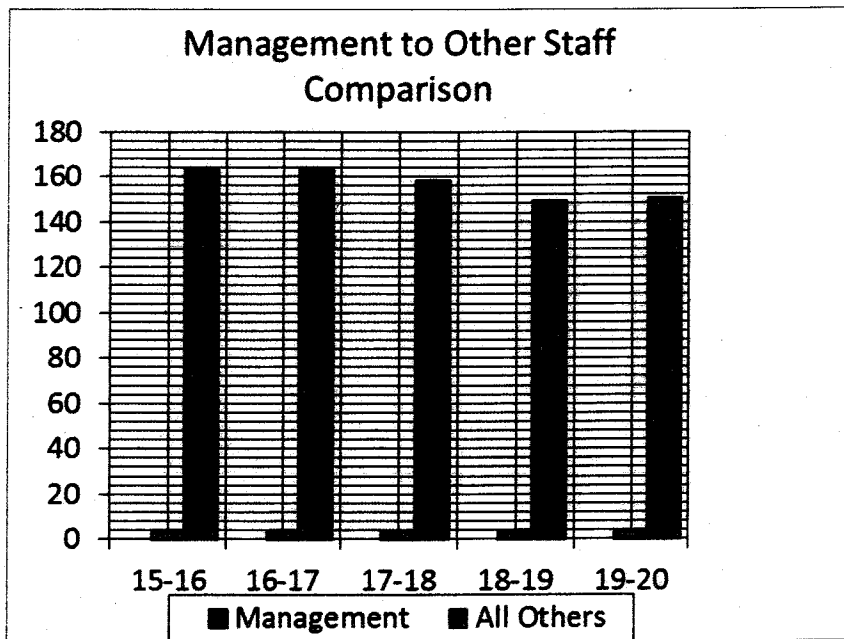
Staff Count

Position Title	Count
Regular Employees:	
Accountant I	2
Accountant II	2
Accounting Technician I	2
Accounting Technician II	4
Administrative Services Supervisor	1
Assistant Director of EDA	1
Building Maintenance Superintendent	1
Building Maintenance Supervisor	1
Buyer I	1
Deputy Director of EDA	1
Development Specialist I	3
Development Specialist II	3
Development Specialist III	2
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	15
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	4
Senior Accountant	2
Senior Building Maintenance Worker	1
Senior Development Specialist	11
Supervising Accountant	1
Total Regular Employees	137
Temporary Assistance Pool (TAP):	
Housing Specialist I	4
Housing Specialist II	1
Housing Specialist III	1
Office Assistant I	2
Porter	8
Program Assistant I	1
Total TAP	17
Total Filled and Vacant Positions	154



Organization Staffing Statistics

Management	3	4	4	4	4
All Others	164	163	158	149	150
Total Budgeted Positions	167	167	162	153	154
Year to Year % Change					
Management	0.0%	25.0%	0.0%	0.0%	0.0%
All Others	0.6%	-0.6%	-3.2%	-6.0%	0.7%
Total Budgeted Positions	0.6%	24.4%	-3.2%	-6.0%	0.7%
Percent of Total					
Management	1.80%	2.40%	2.47%	2.61%	2.60%
All Others	98.20%	97.60%	97.53%	97.39%	97.40%
Total Budgeted Positions	100.00%	100.00%	100.00%	100.00%	100.00%



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 80th percentile of fees paid by the market industry. HUD requires the COCC to be split between activities supporting the Section 8 Program and other business activities.

2019-2020 BUDGET

	COCC #101	COCC #102	COCC #103	Total
REVENUES				
Interest Revenue	3,500			3,500
Other Revenue - RAD staffing costs			1,148,148	1,148,148
Other Revenue - Grants EDA		12,405		12,405
Administrative Bond Fees			70,000	70,000
Other Revenue - Management/Bookkeeping Fees	1,290,912		445,080	1,735,992
TOTAL REVENUES	1,294,412	12,405	1,663,228	2,970,045
EXPENSES				
Payroll, Benefits & Taxes	812,964	8,864	1,465,402	2,287,230
EDA Interfund Salaries & Worker's Compensation	243,853		57,517	301,370
Temporary/Contract Employees			13,881	13,881
Worker's Compensation	40,648	443	73,270	114,361
Legal	3,000	500	3,300	6,800
Training	5,350			5,350
Auditing	500			500
Office Rent/Storage	80,945	2,232	32,058	115,235
Administrative Sundry	10,619	366	6,500	17,485
EDA Interfund Operating (including RCIT Charges)	96,276			96,276
Insurance	257			257
Other General Expense	-		11,300	11,300
TOTAL EXPENSES	1,294,412	12,405	1,663,228	2,970,045
NET GAIN (LOSS)				



AUTHORITY PROGRAMS

Security Deposit Assistance Program

The HACR was awarded a HOME grant passed through from the Riverside County Economic Development Agency to provide security deposit assistance to very low-income individuals and families that earn no more than 50 percent 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. The current grant covers the period 9/25/2018 - 9/25/2021.

2019-2020 BUDGET

REVENUES

Subsidy Revenue	133,589
TOTAL REVENUES	133,589

EXPENSES

Housing Assistance Payments	133,589
TOTAL EXPENSES	133,589

NET GAIN (LOSS)

-



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 the administration building is paid through a rent offset. The budget includes a withdrawal of \$150,000 from cash reserves for anticipated extraordinary maintenance on the elevator.

2019-2020 BUDGET

REVENUES

Interest Revenue	7,500
Miscellaneous Revenue	450,000
Reserve Drawdown	150,000
TOTAL REVENUES	607,500

EXPENSES

Development- Management Improvements	150,000
Payroll, Benefits & Taxes	124,782
Worker's Compensation	6,239
Legal	1,000
Administrative Sundry	43,165
Utilities	61,500
Operations and Maintenance - Materials	9,000
Operations and Maintenance - Services	114,885
Trash	1,700
Insurance	29,906
Operational Reserves	65,323
TOTAL EXPENSES	607,500

NET GAIN (LOSS)

-



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. In 1993, Riverside County became eligible for the HOPWA funds and the HACR agreed to serve as project sponsor for Riverside County. The HACR utilizes these funds to serve approximately 116 participants with short-term housing, utilities assistance, and home health care.

2019-2020 BUDGET

REVENUES

Subsidy Revenue	1,652,533
TOTAL REVENUES	1,652,533

EXPENSES

Payroll, Benefits & Taxes	177,241
Worker's Compensation	8,862
Travel	5,300
Auditing	500
Office Rent/Storage	10,350
Administrative Sundry	2,442
Tenant Services/Supportive Services	279,241
Housing Assistance Payments	1,168,597
TOTAL EXPENSES	1,652,533

NET GAIN (LOSS)



AUTHORITY PROGRAMS

HOPWA Homes

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

2019-2020 BUDGET

REVENUES

Rental Income	105,714
Interest Income	14
TOTAL REVENUES	105,728

EXPENSES

Payroll, Benefits & Taxes	16,214
Property Management Fees	6,600
Administrative Sundry	41,025
Utilities	720
Operations and Maintenance - Materials	3,300
Operations and Maintenance - Services	10,634
Insurance	6,941
Operational Reserves	20,294
TOTAL EXPENSES	105,728

NET GAIN (LOSS)



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 to administer two grants, which are currently serving approximately 122 families collectively throughout Riverside County.

2019-2020 BUDGET

	Shelter Plus Consolidated	Harrison House	Total
REVENUES			
Subsidy Revenue - Administration	39,163	4,692	43,855
HUD Section 8 Earned HAP Subsidy	951,024	95,567	1,046,591
TOTAL REVENUES	990,187	100,259	1,090,446
EXPENSES			
Payroll, Benefits & Taxes	37,042	4,445	41,487
Worker's Compensation	2,121	247	2,368
Housing Assistance Payments	951,024	95,567	1,046,591
TOTAL EXPENSES	990,187	100,259	1,090,446
NET GAIN (LOSS)	-	-	-



AUTHORITY PROGRAMS

Business Activities

In January 2012, the HACR received HUD approval to utilize its unrestricted net assets to purchase, rehabilitate, and lease three homes to Family Self Sufficiency participants in the Housing Choice Voucher Program. These development activities were accomplished with the mission of preserving affordable homes and stabilizing neighborhoods hardly hit by foreclosures.

2019-2020 BUDGET

REVENUES

Rental Income	51,300
TOTAL REVENUES	51,300

EXPENSES

Payroll, Benefits & Taxes	21,318
Worker's Compensation	1,279
Administrative Sundry	500
Operations and Maintenance - Materials	5,000
Operations and Maintenance - Services	1,200
Insurance	4,003
Other General Expense	6,700
Capital Reserves	1,800
Operational Reserves	9,500
TOTAL EXPENSES	51,300

NET GAIN (LOSS)

-



AUTHORITY PROGRAMS

Palm Springs Projects

The HACR owns and operates 17 affordable units in Palm Springs. Revenue sources are generated from dwelling rent and associated tenant charges.

2019-2020 BUDGET

	Calle de Carlos	Racquet Club	Total
REVENUES			
Rental Income	65,475	51,216	116,691
Miscellaneous/Tenant Charges	951	1,300	2,251
TOTAL REVENUES	66,426	52,516	118,942
EXPENSES			
Payroll, Benefits & Taxes	25,727	6,192	31,919
Worker's Compensation	1,286	310	1,596
Legal	690	690	1,380
Auditing	200	200	400
Office Rent/Storage	400	450	850
Administrative Sundry	9,789	10,297	20,086
Utilities	7,500	7,500	15,000
Operations and Maintenance - Materials	3,100	5,100	8,200
Operations and Maintenance - Services	10,601	15,977	26,578
Trash	2,200	2,000	4,200
Insurance	4,933	3,800	8,733
TOTAL EXPENSES	66,426	52,516	118,942
NET GAIN (LOSS)	-	-	-



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 (HCD) and by the U.S. Government through its Farmer's Home Administration, this farm worker housing project became operational in November 1991. In Fiscal Year 2004 - 2005, due to the 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 granted \$3,000,000 from the Joe Serna Junior Farmworker Housing Grant Program of the HCD and \$3,795,110 from the U.S. 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 Fiscal Year 2008 - 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 from 30 to 50 percent. This budget includes a drawdown from the reserves that is necessary to sustain the upkeep of the building and grounds. To aide with lease-up activities, the HACR received approval from HCD to allow the following: (1) the project to be rented to non-farmworker tenants, (2) an increase in the maximum income limit to 120 percent of the area median income and (3) the waive the requirement to keep a minimum number of persons in the household.



AUTHORITY PROGRAMS

Desert Rose Apartments

2019-2020 BUDGET

REVENUES

Rental Income	171,000
Laundry Machine Revenue	1,200
Reserve Drawdown from Ripley Reserve	81,228
TOTAL REVENUES	253,428

EXPENSES

Temporary/Contract Employees	2,777
Legal	2,800
Auditing	1,000
Administrative Sundry	2,900
Utilities	60,700
Operations and Maintenance - Materials	6,500
Operations and Maintenance - Services	118,000
Trash	11,200
Insurance	47,551
TOTAL EXPENSES	253,428

NET GAIN (LOSS)

-



AUTHORITY PROGRAMS

CalWORKs

The Riverside County Department of Social Services (DPSS) submitted an application for funding from the California Department of Social Services to implement the state-funded CalWORKs Housing Support Program that would help homeless families' secure permanent housing by removing barriers. The HACR has received funding passed through from DPSS to be expended within 12 months to serve 250 families.

2019-2020 BUDGET

REVENUES

Grants (County DPSS)-HAP	2,053,320
Grants (County DPSS)-Admin	604,000
TOTAL REVENUES	2,657,320

EXPENSES

Payroll, Benefits & Taxes	498,933
Worker's Compensation	24,947
Training	5,000
Travel	28,000
Administrative Sundry	14,968
Housing Assistance Payments	2,085,472
TOTAL EXPENSES	2,657,320

NET GAIN (LOSS)

-



SECTION 8 PROGRAMS

Housing Choice Voucher Program

The Housing Choice Voucher Program (formerly Section 8 Program) assists lower income households with rental assistance to provide an opportunity to live in affordable, decent, safe and sanitary housing.

As mandated by federal regulations, families, elderly, and disabled persons earning 50 percent of median income or less are eligible to participate in the program. However, at least 75 percent of families drawn from the waiting list must earn no more than 30 percent of median income. Tenants receiving assistance under the voucher program will pay between 30 – 40 percent of their income toward rent and utilities, with U.S. Department of Housing and Urban Development (HUD), through the HACR, providing the subsidy for the difference between that amount and the rent plus utilities. Utilizing this 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 2019, HUD awarded the HACR \$76 million to assist 10,018 families per month.

Veterans Affairs Supportive Housing (VASH)

This program offers rental assistance for homeless veterans with case management and clinical services through the U.S. Department of Veterans Affairs. HUD allocates vouchers by analyzing point-in-time data provided by the Continuum of Care, Veteran Administration Medical Center data on the number of contacts with homeless Veterans, and performance data from housing authorities. There are 834 vouchers set aside for Veterans Affairs Supportive Housing.

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. There are 434 vouchers set aside for the Rental Assistance Demonstration Program.



SECTION 8 PROGRAMS

Mainstream Program for 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. HUD awarded the HACR 117 vouchers for persons with disabilities, which includes 79 for non-elderly persons with disabilities.

Moderate Rehabilitation Rental Assistance Program

This HUD-program was designed to preserve existing rental housing stock. Each fiscal year, HACR is required to base the renewal at rent levels equal to the lesser of: 1) Existing contract rents, adjusted by the operating cost adjustment Factor (2.3 percent for California); or 2) Existing Fair Market rents (at 120 percent) less any amounts allowed for tenant supplied utilities; or 3) Comparable market rents for the market area. A landlord will enter into a 15-year contract with the HACR, which guarantees Section 8 rental assistance to qualified tenants. HUD has continued to renew the HACR contracts beyond the initial term date but has not issued any new contracts. HUD awarded the HACR 80 vouchers to assist 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 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. This budget includes funding to pay for seven resident coordinator positions. As of May 2019, there were 311 FSS participants throughout Riverside County.



SECTION 8 PROGRAMS

2019-2020 BUDGET

	All Other Programs	Moderate Rehab 4&10	FSS	TOTAL
REVENUES				
FSS Forfeitures	150,000			150,000
Sec 8 Fraud Recovery Revenue-HAP	21,000		-	21,000
Sec 8 Fraud Recovery Revenue-Admin	21,000			21,000
Admin Interest	500		-	500
HUD Section 8 Earned HAP Subsidy	74,765,340	624,840		75,390,180
HUD Section 8 Earned Administrative Fees	7,772,639	94,842	-	7,867,481
HUD Section 8 Earned Other Subsidy	-		468,463	468,463
TOTAL REVENUES	82,730,479	719,682	468,463	83,918,624
EXPENSES				
Payroll, Benefits & Taxes	5,072,158	49,355	433,762	5,555,275
Worker's Compensation and HR Services	405,773	3,948	34,701	444,422
Legal	9,900	100	-	10,000
Training	9,000		-	9,000
Travel	19,700		-	19,700
Auditing	30,998	326	-	31,324
Office Rent/Storage	333,722	3,371	-	337,093
Administrative Sundry	1,835,561	37,263	-	1,872,824
Vehicle Lease and Maint.	23,936	242	-	24,178
Operations and Maintenance - Materials	9,405	95	-	9,500
Operations and Maintenance - Services	7,425	75	-	7,500
Insurance	6,661	67	-	6,728
Other General Expense	29,400		-	29,400
Housing Assistance Payments	74,936,840	624,840	-	75,561,680
TOTAL EXPENSES	82,730,479	719,682	468,463	83,918,624
NET GAIN (LOSS)			-	-



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 Riverside County Economic Development Agency, the recipient of various grant funds, by providing resources for staffing.

2019-2020 BUDGET

	NSP 1 Direct Salaries	NSP 1 Admin	NSP 3 Admin	HOME Direct Salaries	HOME- Admin	CDBG Admin	Robert Wood Foundation	Total
REVENUES								
Grants	74,782	268,092	244,728	74,782	216,189	83,310	100,000	1,061,883
TOTAL REVENUES	74,782	268,092	244,728		216,189	83,310	100,000	1,061,883
EXPENSES								
Payroll, Benefits & Taxes	71,221	226,010	216,985	71,221	191,233	65,588	61,355	903,613
Worker's Comp	3,561	11,301	10,849	3,561	9,562	3,279	3,068	45,181
Training and Travel		10,000						10,000
Office Rent/Storage		13,625	10,008		8,561	12,294		44,488
Administrative Sundry		7,156	6,886		6,833	2,149	1,841	24,865
Project Costs							33,736	33,736
TOTAL EXPENSES	74,782	268,092	244,728	74,782	216,189	83,310	100,000	1,061,883
NET GAIN (LOSS)								



HOUSING AUTHORITY SUCCESSOR AGENCY (HASA)

On June 29, 2011, Governor Brown signed two California Assembly Bills, ABX126 and ABX1 27, which would dissolve redevelopment agencies (RDAs) throughout 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 Board of Commissioners 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 Board of Commissioners 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 was established to manage the disbursements and cash receipts for the HASA. This fund is used to pay 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 approved by the California Department of Finance will be supported by bond proceeds.



HOUSING AUTHORITY SUCCESSOR AGENCY (HASA)

2019-2020 BUDGET

	ROPS	LMIHF	Total
REVENUES			
Loan Repayments/Loan Pay-Off		45,000	45,000
Miscellaneous Revenue		22,918	22,918
Bond Proceeds (Taxable and Tax-Exempt)	10,654,532		10,654,532
Low Moderate Income Housing Fund		1,425,891	1,425,891
TOTAL REVENUES	10,654,532	1,493,809	12,148,341
EXPENSES			
Payroll, Benefits & Taxes		310,956	310,956
Worker's Compensation	-	15,548	15,548
Legal	67,327	70,000	137,327
Training		5,000	5,000
Travel		5,000	5,000
Auditing		10,875	10,875
Professional Services		1,000	1,000
Office Rent		42,137	42,137
Administrative Sundry		179,235	179,235
Contracts - Landscape/Weed Abatement		35,000	35,000
Insurance		4,740	4,740
General Expense		5,000	5,000
Project Cost	10,587,205	809,318	11,396,523
TOTAL EXPENSES	10,654,532	1,493,809	12,148,341
NET GAIN (LOSS)	-	-	-



HOUSING AUTHORITY SUCCESSOR AGENCY (HASA)

VILLA DE JOSUE MOBILE HOME PARK

With the dissolution of the Riverside County's Redevelopment Agency, the HASA was tasked with managing and maintaining nine 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 10 years. Rental receipts will cover the administrative expenses.

2019-2020 BUDGET

REVENUES

Rental Income	32,400
TOTAL REVENUES	32,400

EXPENSES

Payroll, Benefits & Taxes	13,196
Worker's Compensation	660
Administrative Sundry	300
Utilities	700
Operations and Maintenance - Materials	1,500
Operations and Maintenance - Services	8,800
Trash	2,072
Operational Reserves	5,172
TOTAL EXPENSES	32,400

NET GAIN (LOSS)

-



COACHELLA SUCCESSOR AGENCY (CSA)

On June 4, 2013, the HACR Board of Commissioners accepted, through 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. Fiscal Year 2018-2019 was the last year to collect this allowance.

The City of Coachella transferred to the HACR all bond proceeds related to wind down activities identified in the ROPS approved by the California 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.

2019-2020 BUDGET

	Administrative Fund	Bond Fund	Total
REVENUES			
Miscellaneous	213,620		213,620
Bond Proceeds		745,236	745,236
TOTAL REVENUES	213,620	745,236	958,856
EXPENSES			
Administrative Salaries & Benefits	179,327		179,327
Worker's Compensation	10,760		10,760
Legal	2,400		2,400
Training	200		200
Travel	200		200
Office Rent	12,012		12,012
Administrative Sundry	3,721		3,721
Other General Expense	5,000		5,000
Project Costs		745,236	745,236
TOTAL EXPENSES	213,620	745,236	958,856
NET GAIN (LOSS)	-	-	-



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 Board of Commissioners adopted another resolution to authorize the activation of RCHC and commencement of its corporate operations.

RCHC received Emergency Solutions Grant funds passed through from the Economic Development Agency 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 received Community Development Block Grant funds passed through from EDA to fulfill the goals of ensuring decent affordable housing and providing supportive services to the most vulnerable in our communities.

In Fiscal Year 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 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.

In September 13, 2016, RCHC entered into an assignment and assumption agreement with Rancho Housing Alliance, Inc. to accept all rights and



RIVERSIDE COMMUNITY HOUSING CORP. (RCHC)

obligations regarding 35 housing units in Desert Hot Springs and Cathedral City and one foreclosed single-family rental home in 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 in the amount of \$500,000 were loaned to RCHC to fulfill obligations for acquisition and rehabilitation of these properties and funding of a three-year capital reserve account. RCHC contracted with Riverside Housing Development Corporation to handle property management.

On March 23, 2019 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 and preserve this existing affordable housing development as an affordable housing development for Riverside residents for the near future. The Housing Authority provided a pre-development loaned in the amount \$75,000 to RCHC for the acquisition of the Perris Park Apartments; this loan is due upon RCHC successfully acquiring the Perris Park Apartments. .

RCHC is scheduled to go before the Board on June 18, 2018 for approval of a \$2,100,000 acquisition loan to acquire the Perris Park Apartments. Upon the Board approval of the acquisition loan RCHC intends to close escrow on or before June 30, 2019.



RIVERSIDE COMMUNITY HOUSING CORP. (RCHC)

2019-2020 BUDGET

	Community		Rental Assistance Demonstration	DHS/Eat City/Indio Properties	NSP Properties	Perris Park Apartments	Total
	Emergency Solutions Grant	Development Block Grant (EBBG)					
REVENUES							
Rental Income			1,665,754	314,330	246,562		2,226,646
RAD Income			1,850,688	295,104			2,145,792
Grants	64,536	362,602					427,138
Miscellaneous			50,092	14,281	8,532	4,000	76,905
TOTAL REVENUES	64,536	362,602	3,566,534	623,715	255,094	4,000	4,876,481
EXPENSES							
Property Management Fee				51,072	25,427		76,499
Asset Management Fee			1,148,148	111,363	51,628		1,311,139
Payroll, Benefits & Taxes	17,742	133,033					150,775
Legal			4,414	5,802	2,400	4,000	16,616
Training			5,000				5,000
Auditing			15,080				15,080
Office Rent/Storage			18,882				18,882
Administrative Sundry			527,008	9,221	2,195		538,424
Utilities			457,729	73,848	12,115		543,692
Operations and Maintenance - Materials			163,364	125,247	45,261		333,872
Operations and Maintenance - Services			521,622	43,265	17,175		582,062
Trash			152,918	33,744	7,244		193,906
Insurance			283,688	58,666	12,059		354,413
Other General Expense			25,479	41,374	24,818		91,671
Housing Assistance Payments/Project Cost	46,794	229,569					276,363
Operational Reserves			243,202	22,800	10,500		276,502
Capital Reserves				47,313	44,272		91,585
TOTAL EXPENSES	64,536	362,602	3,566,534	623,715	255,094	4,000	4,876,481
NET GAIN (LOSS)							



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.



HACR COST ALLOCATION (CON'T)

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 \$85.51 for Calendar Year 2019 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.



HACR COST ALLOCATION (CON'T)

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

COUNTY-WIDE COST ALLOCATION PLAN (COWCAP) FY 2018-2019

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.

EDA COST ALLOCATION PLAN for FY 2019-2020

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 2019-2020**



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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 to all EDA 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.

**FY 2019-2020 ADMINISTRATION BUDGET
REVENUE AND EXPENSE SUMMARY**

REVENUE

D	Departmental Revenue	5,963,190	6,190,262	5,582,060	5,988,329
N	Non Dept'l Revenue	16,232	9,506	1,641	1,641
7	Intrafund Transfers	191,416	58,508	82,652	229,859

EXPENSES

1	Salaries and Benefits	5,019,131	5,159,357	4,633,941	5,126,498
2	Services and Supplies	1,050,423	1,027,395	888,211	1,040,632
3	Other Charges	256,029	71,024	126,201	52,699
4	Fixed Assets	-	500	18,000	-

The total proposed FY19/20 EDA Agency Administration budget is \$6,219,829. Costs not eligible for allocation include pass-through costs to other budgets of \$84,134 for reimbursement for retired executives. The total allocated costs from the FY19/20 proposed budget is \$6,135,695 (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,
- 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.

All costs are carefully scrutinized to ensure compliance and identified as either direct or indirect. Costs that benefit several divisions, programs or efforts are stratified into appropriate 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 and directly charged based on actual costs.

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 COST ALLOCATION PLAN

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 fourteen (14) budget units affected by the allocations. The Organizational Chart is found in Attachment A.

B. Official FY 2018-2019 Proposed Budget

The FY 2019-2020 budget establishes an expenditure plan that consists of allocations for administrative services classified as indirect costs pools:

1. Executive Management,
2. Human Resources/Payroll
3. Accounting and Finance (Administration)
4. Accounts Payable
5. Administration

The expenditure plan includes direct cost allocation for the Accounting & Finance services and provides direct support to the following EDA divisions:

1. Workforce Development Division
2. HUD Grants Division
3. Facilities Management Administration
4. Economic Development Program
5. Facilities Management Administration
6. Riverside County Fair
7. Aviation Division
8. Edward Dean Museum
9. Riverside County Libraries
10. Community Service Areas (CSAs) Division
11. Energy Division

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.

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

1. Staff Salaries and Benefits.

The total proposed budgeted FY 19/20 Appropriation 1 (Salaries and Benefits) is \$5,126,498 which provides funding for 49 filled positions. Pass-through costs of \$84,134 are eliminated from the allocation. The allocated cost of salaries and benefits included in the plan are \$5,042,364. The allocated salaries and benefits are classified as \$2,198,851 direct costs and \$2,843,851 indirect costs.

FY19/20 Appropriation 1 Budget:	5,126,498
<i>Cost Not Eligible for Allocation:</i>	
Pass-Through Cost (CalPERS for retired executives)	84,134
Total Allocated Salaries & Benefits	5,042,364

A. Indirect Salaries and Benefits.

The \$2,843,513 total salaries and benefits from the indirect cost pools are allocated as follows:

- a. Executive Management and Human Resources salaries and benefits in the amount of \$1,313,827 are allocated based on each of the fourteen (14) budget units' full-time equivalents.
- b. Accounting & Finance, and Administration in the amount of \$1,319,070 are allocated based on each of the budget units' ratio of salaries and benefits.
- c. The Accounts Payable indirect Salaries and Benefits in the amount of \$210,615 are allocated based on the number of payment vouchers processed for each business unit. (See Attachment D)

B. Direct Salaries and Benefits. The total costs for direct cost pools for salaries and benefits are \$2,198,581, and contain 21 FTEs. The eleven (11) direct cost pools identified in Section II of this plan are directly charged based on actual time and effort to benefit each of the business units.

2. General Operating and Information Technology Cost Pools

The total general operating expense and information technology costs are budgeted for FY19/20 to be \$1,093,331. These costs are allocated using the following methodologies:

- a. General Operating Costs. The general operating costs consist of both direct and indirect expenses total \$511,603 and are allocated based on FTEs to each budget unit. Examples of these costs include facilities costs, office supplies, travel expenses, and fleet costs.
- b. Information Technology. 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	\$ 407,877
Device Support	# of Devices	36,429
Physical & Virtual Server Support	# of Servers	97,094
MS Dynamics Agreement	# of Dynamics Licenses	11,617
MS EA Agreement	# of Users	28,711
Total Allocated RCIT		\$ 581,728

- c. After allocating to the 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. Expenses directly related to the units that provide direct services for the benefit of specific divisions are allocated directly to each benefiting business unit.

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 May 20, 2019 to establish cost allocations or billings for July 1, 2019 through June 30, 2020 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.

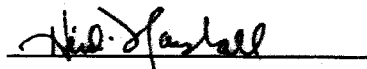
I declare that the foregoing is true and correct.

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:

5/29/19

Date of Execution:

5/29/19

IV. REVISIONS

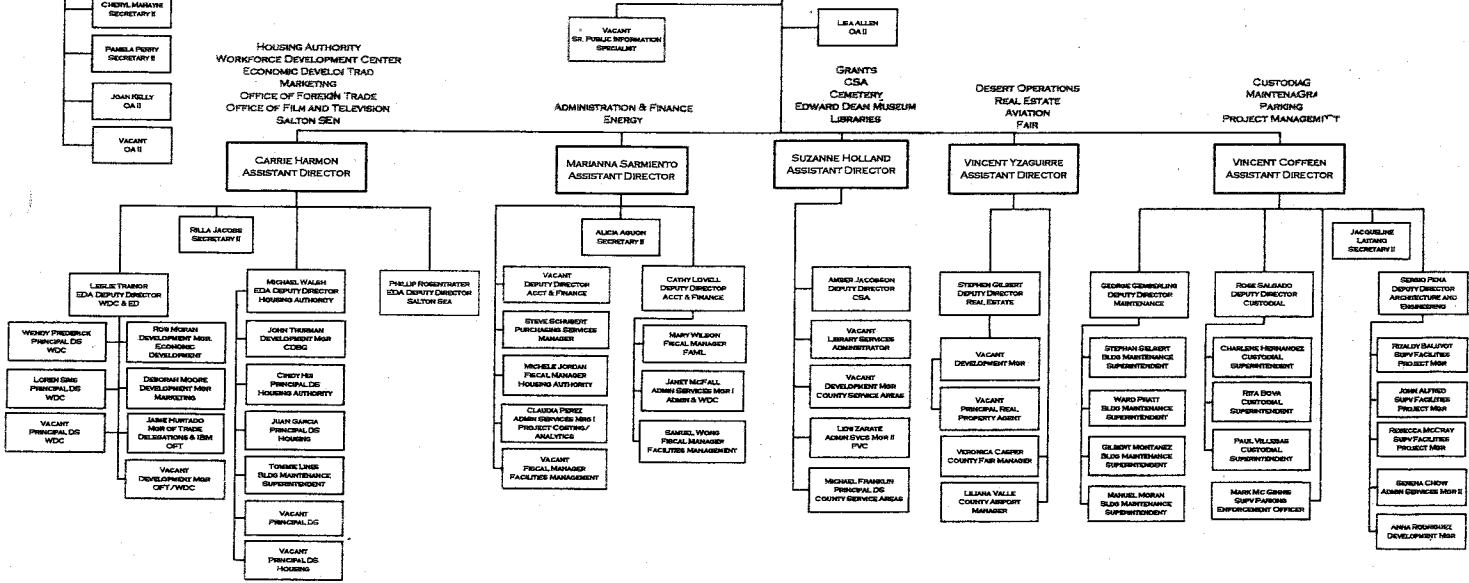
This CAP covers the period of July 1, 2019 through June 30, 2020. The CAP is reviewed quarterly for compliance and any changes will be addressed in the next annual CAP submission.

Attachment A



ROBERT D. FIELD
 ASSISTANT CEO
 EDA

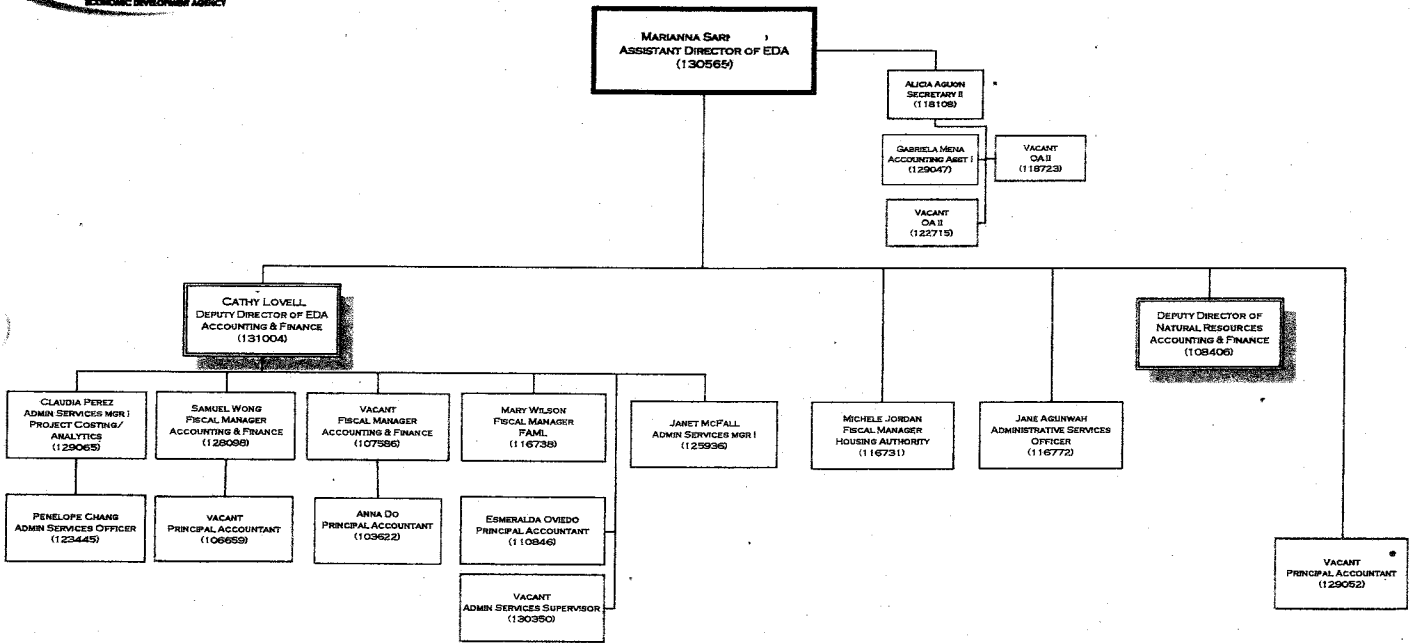
HEDI MARSHALL
 MANAGING DIRECTOR OF EDA



EFFECTIVE: 02/28/2019



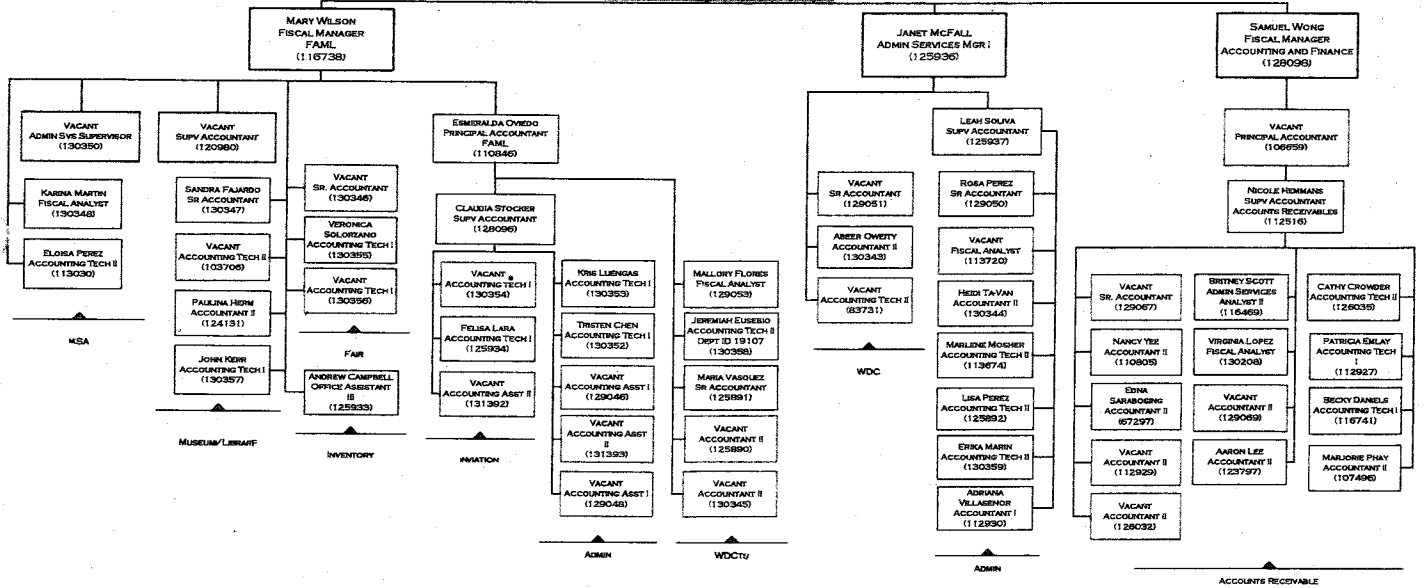
ACCOUNTING & FINANCE





ADMINISTRATION – ACCOUNTING & FINANCE

CATHY LOVELL
DEPUTY DIRECTOR OF EDA
ACCOUNTING & FINANCE
(131004)

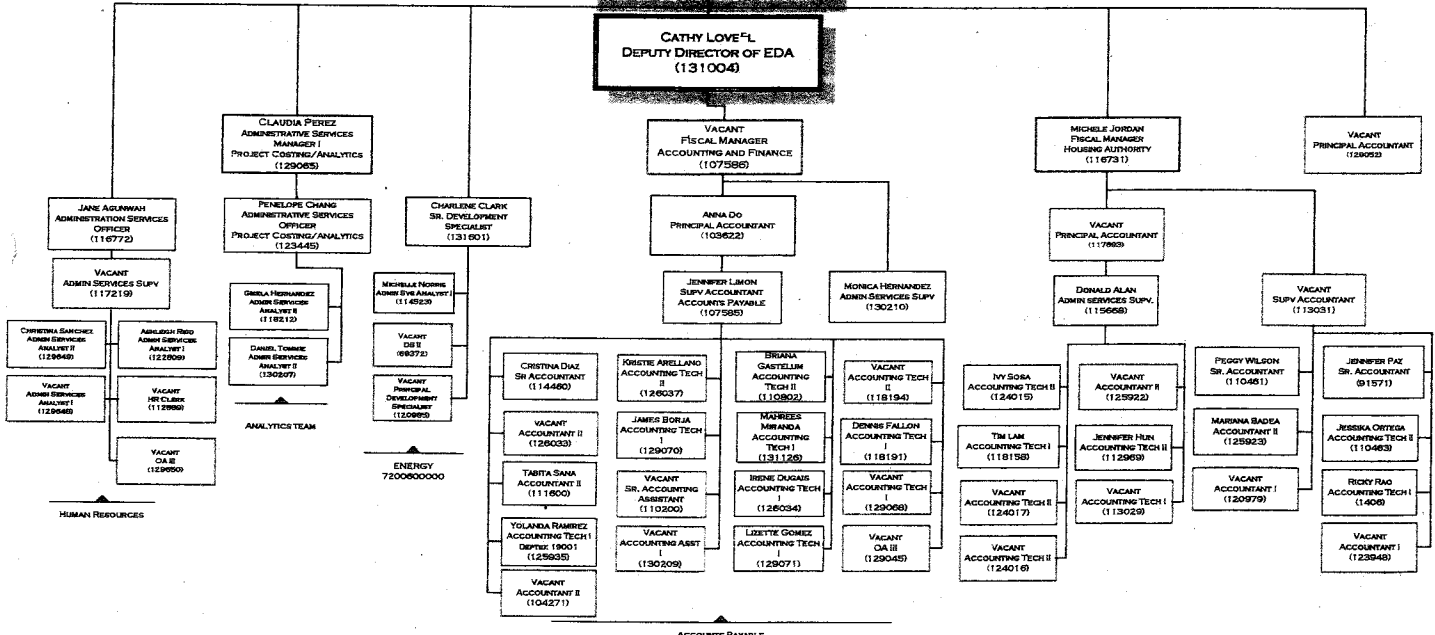




ADMINISTRATION - ACCOUNTING & FINANCE

MARIANA SARMIENTO
 ASSISTANT DIRECTOR OF EDA
 (201965)

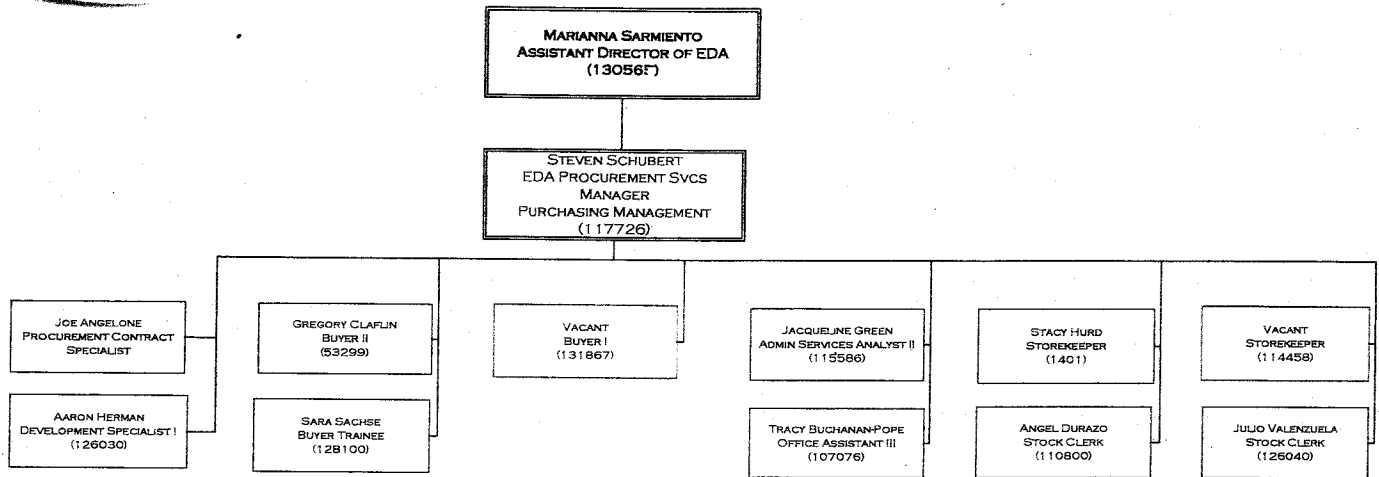
CATHY LOVE^{PL}
 DEPUTY DIRECTOR OF EDA
 (131004)





PURCHASING MANAGEMENT

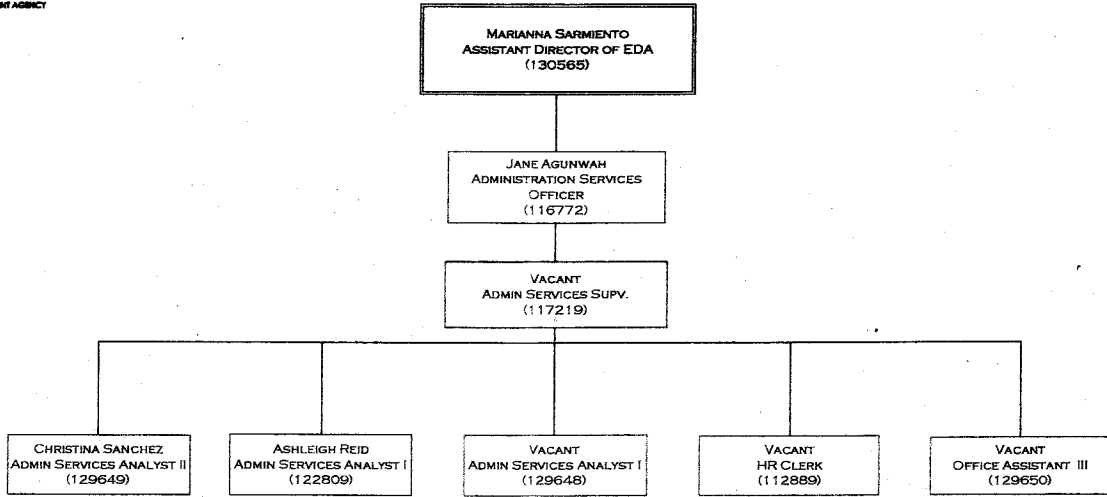
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ADMINISTRATION - HUMAN RESOURCES

DEPT: 190010000



Attachment B



Economic Development Agency
AGENCY ADMINISTRATION
FY 19-20 Interfund Allocation

Division	Salaries and Benefits	General Operating Expense	RCIT Cost Allocation	FY19-20 Interfund Totals
CDBG	286,436	9,880	26,727	323,042
NSP	174,053	927	15,356	190,337
Home	77,166	392	6,497	84,056
Workforce Development	953,258	44,550	87,529	1,085,337
Energy	48,970	143	2,362	51,475
Housing Authority	288,153	83,466	47,523	419,142
County Service Areas	685,028	23,920	53,882	762,830
Fair	313,107	6,962	26,890	346,959
Aviation	202,575	6,813	18,707	228,094
Cemetery	60,605	3,888	7,346	71,839
Libraries	626,191	6,677	67,789	700,657
Museum	44,417	1,355	5,334	51,107
Facilities Mgmt. Admin	1,231,905	316,245	185,845	1,733,995
Economic Development Program	50,499	6,385	29,939	86,822
				6,135,695

Cost Not Eligible for Allocation:

Pass-Through Cost (CalPERS for retired executives)	84,134
Total Expense Budget	6,219,828

Attachment C

EDA Administration
FY19-20 Salary and Benefit Allocation

	Indirect Allocated Salaries and Benefits						
	Accounts Payable	Human Resources	Executive Management	Admin Support	A&F Admin	Total Indirect Salaries & Benefits	
CDBG	178,093	7,113	7,286	17,599	42,607	33,738	108,343
NSP	125,327	-	694	1,652	25,890	20,501	48,727
Home	52,766	2,845	289	699	11,478	9,089	24,401
Workforce Development	542,199	44,773	32,854	79,356	141,796	112,279	411,058
Energy	35,559	-	105	254	7,284	5,768	13,411
Housing Authority	-	1,123	61,552	148,675	42,862	33,940	288,153
County Service Areas	353,775	88,424	17,640	42,607	101,897	80,686	331,253
Fair	200,737	11,381	5,135	12,402	46,574	36,879	112,371
Aviation	120,641	10,782	5,074	12,135	30,133	23,860	81,994
Cemetery	34,060	599	2,867	6,925	9,015	7,138	26,545
Libraries	422,632	19,841	4,924	11,893	93,145	73,755	203,559
Museum	25,271	3,893	1,000	2,414	6,607	5,232	19,146
Facilities Mgmt. Admin	105,401	1,273	233,319	563,569	183,244	145,099	1,126,504
Economic Development Program	2,390	18,568	4,708	11,373	7,512	5,948	48,109
HR	386,777	(386,777)					(386,777)
Executive Management	927,050		2,104	(929,154)			(927,050)
Administrative Support	736,029		4,103	9,912	(750,044)		(736,029)
Accounting & Finance Admin	583,041		3,183	7,688	(593,912)		(583,041)
Accounts Payable	210,615	(210,615)					(210,615)
Total Salaries & Benefits	\$ 5,042,364						

Division	Full-Time Equivalents (FTEs)			
	HR Allocation Base	Executive Management	Admin Support	Total FTEs
CDBG	13.85	13.85	1.88%	1.89%
NSP	1.30	1.30	0.18%	0.18%
Home	0.55	0.55	0.07%	0.08%
Workforce Development	62.45	62.45	8.49%	8.54%
Energy	0.20	0.20	0.03%	0.03%
Housing Authority	117.00	117.00	15.91%	16.00%
County Service Areas	33.53	33.53	4.56%	4.59%
Fair	9.76	9.76	1.33%	1.33%
Aviation	9.55	9.55	1.30%	1.31%
Cemetery	5.45	5.45	0.74%	0.75%
Libraries	9.36	9.36	1.27%	1.28%
Museum	1.90	1.90	0.26%	0.26%
Facilities Mgmt. Admin	443.50	443.50	60.32%	60.65%
Economic Development Program	8.95	8.95	1.22%	1.22%
HR	5.00			
Executive Management	4.00	4.00	0.54%	
Administrative Support	7.80	7.80	1.06%	1.07%
Accounting & Finance Admin	6.05	6.05	0.82%	0.83%
Accounts Payable	3.00	0.00		
Total	753.20	735.30	100.00%	100.00%

Attachment D

A&F Accounts Payable Allocation Methodology

Aviation	72	5%
CDBG	47.5	3%
Cemetery	4	0%
County Service Areas	590.5	42%
Fair	76	5%
Facilities Management Admin	8.5	1%
Housing Authority	7.5	1%
Home	19	1%
Libraries	132.5	9%
Museum	26	2%
Workforce Development	299	21%
Economic Development Program	124	9%

*** The allocation of the accounts payable function is based on the number of payment vouchers to each business unit. Average actual payment voucher count for the FY19/20 budget consists of a two month study.**

This is a new centralized function in the division to provide this support.



BETTY T. YEE
California State Controller

**NEGOTIATION AGREEMENT
COUNTYWIDE COST ALLOCATION PLAN**

**County of Riverside
Riverside, California**

**Date: August 24, 2018
Filing Ref: RIV19**

Pursuant to the federal Office of Management and Budget Circular *Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Grants* (Uniform Guidance), found at Title 2, Code of Federal Regulations, Part 200, the State Controller's Office formally approves the Countywide Cost Allocation Plan as described in Section I for use in fiscal year **2018-19**. 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. Furthermore, data processing systems may be subject to grantor agency approval prior to the reimbursement of certain costs allocated, billed, or cost applied by the Data Processing Department.

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

The indirect overhead and support service costs listed in **Exhibit A** (attached) are formally approved as actual costs for fiscal year **2016-17**, and as estimated costs for fiscal year **2018-19** on a "fixed with carry-forward" basis. These costs may be included as part of the county departments' costs indicated effective **July 1, 2018**, for further allocation to federal grants and contracts performed by the respective county departments.

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

- | | |
|--|--|
| 1. Employee Fringe Benefits | 11. Economic Development Agency - Parking |
| 2. County Executive Office | 12. Records Management and Archives (ISF) |
| 3. Auditor-Controller | 13. Fleet Services (ISF) |
| 4. Audits and Specialized Accounting | 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 -
Administration | 19. Economic Development Agency Facilities
Management (ISF) |
| 10. Economic Development Agency - 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 cost 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 county departments' costs indicated in Section I.

SECTION III: CONDITIONS

A. LIMITATIONS: Use of the amounts contained in this Negotiation Agreement are subject to any statutory or administrative limitations and, when ultimately allocated to individual grants or contracts through the indirect cost proposals of each county department, are applicable only to the extent that funds are available. Acceptance of the amounts agreed to herein is predicated on the conditions: (1) that no costs other than those incurred by the county were included for distribution in its Countywide Cost Allocation Plan as finally accepted, and that such costs are legal obligations of the county and allowable under the governing cost principles; (2) that similar types of costs have been accorded consistent accounting treatment; and (3) that the information provided by the county and 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 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 by 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 Uniform Guidance, 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: The adjustments reflected on the Carry Forward Schedule totaling (\$12,423,058) must not be included when calculating carry-forward in the fiscal year 2020-21 Estimated Cost Allocation Plan for the cost of the Executive Office KPMG consulting costs.

SECTION IV: ACCEPTANCE

COUNTY OF RIVERSIDE

**BETTY T. YEE
CALIFORNIA STATE CONTROLLER**

BY Original signed by

BY Original signed by

Frankie Ezzat

**SANDEEP SINGH, Manager
Local Government Policy Section
Local Govt Programs & Services Division**

Name

Assistant Auditor-Controller

Title

9-10-2018

9-17-2018

Date

Date

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

cc: State and Federal Agencies

Attachment

Fiscal Year 2016/2017 Actual
For Use In Year 2018/2019

County of Riverside
2 CFR Pt 200 Cost Allocation Plan

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Exhibit A

Cost Exhibit

Department	Total	10001 Board of Supervisors	10002 Assessment Appeals Board	30000-11003 Cost & Load Acq-ACO	30000-11004 Pension Obligation	11000 Contrib To Total Cost Funding	11000 Contribution to Other Funds	11011 Contribution to Cost	11014 County Contrib to HR & MI
1 Building Depreciation	\$24,391,099	\$207,615	\$75	-	-	-	-	-	-
2 Equipment Depreciation	\$8,788,904	-	-	-	-	-	-	-	-
11001 County Executive Office	\$16,113,478	\$6,426	\$661	-	-	-	-	-	-
13001 Auditor-Controller	\$3,730,778	\$9,822	\$2,018	\$45	-	\$1,796	\$445	-	\$196
13002 Audits and Specialized Accounting	\$1,458,294	\$38,048	\$49	-	-	-	-	-	-
13003 Payroll	\$37,436	\$101	\$20	-	-	-	-	-	-
15001 County Counsel	\$3,428,833	\$379,858	\$9,581	-	-	-	-	-	-
11801 Human Resources	\$726,854	\$11,130	\$1,269	-	-	-	-	-	-
73001 Purchasing	\$1,163,048	\$2,660	\$179	-	-	-	-	-	-
72001 EDA FM - Admin	\$306,754	-	-	-	-	-	-	-	-
72008 EDA Energy	\$6,307,271	\$277,887	\$12,159	-	-	-	-	-	-
72007 EDA Parking	\$228,352	\$727	-	-	-	-	-	-	-
Total Actual Costs	\$68,684,147	\$964,074	\$25,882	\$45	-	\$1,796	\$445	-	\$196
Roll Forward Amounts	\$14,527,930	(\$15,560)	(\$23)	(\$51)	-	\$1,100	(\$858)	-	\$20
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	(\$12,423,058)	-	-	-	-	-	-	-	-
Total Claimable Costs	\$70,788,019	\$948,513	\$25,859	(\$5)	-	\$2,894	(\$413)	-	\$216

Fiscal Year 2016/2017 Actual
For Use In Year 2018/2019

County of Riverside
2 CFR Pt 200 Cost Allocation Plan

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Exhibit A

Cost Exhibit (continued)

Department	Total	11017 Donor- Voucher	11021 Interest on Title & Trust	11022 Lease- Purchase Long Term	11028 Legislative- Admin Support	11030 Leased Court Facilities	11033 Confidential Court Orders	3700-41034 Trust Debt Service	3000-41035 Mitigation Project Operation
1 Building Depreciation	\$24,391,050	-	-	-	-	-	-	-	-
2 Equipment Depreciation	\$9,788,904	-	-	-	-	-	-	-	-
11001 County Executive Office	\$16,113,479	-	\$44	-	\$2,731	-	\$343	-	-
13001 Auditor-Controller	\$3,733,776	-	\$166	-	\$1,142	-	\$110	\$135	\$671
13002 Audits and Specialized Accounting	\$1,458,284	-	\$4	-	\$152	-	\$31	-	-
13003 Payroll	\$37,430	-	-	-	-	-	-	-	-
15001 County Counsel	\$3,428,833	-	-	-	\$38,462	-	-	\$871	-
11301 Human Resources	\$726,954	-	-	-	-	-	-	-	-
73001 Purchasing	\$1,183,048	-	\$14	-	\$550	-	\$111	-	-
72001 EDA FM - Admin	\$306,754	-	-	-	-	-	-	-	-
72006 EDA Energy	\$8,307,271	-	-	-	-	-	-	-	-
72007 EDA Parking	\$228,362	-	-	-	-	-	-	-	-
Total Actual Costs	\$63,684,147	-	\$228	-	\$43,038	-	\$594	\$1,008	\$671
Roll Forward Amounts	\$14,527,930	-	\$7	-	\$7,072	-	(\$8)	\$423	\$100
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	(\$12,423,058)	-	-	-	-	-	-	-	-
Total Claimable Costs	\$70,789,019	-	\$235	-	\$50,109	-	\$586	\$1,428	\$772

Fiscal Year 2016/2017 Actual
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County of Riverside
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Exhibit A

Cost Exhibit (continued)

Department	Total	22489-11000 10-	20000-11037	11020 20	20000-11000	20700-11002	11000 Court	11000 Court
		Webop	Devot. Impact Fm Op Ctg	Substant Operations	Facilities	Facilities	11001 State Program	Cap Imp Prog Capital Projects
1 Building Depreciation	\$24,391,056	-	-	-	-	-	-	-
2 Equipment Depreciation	\$8,788,904	-	-	-	-	-	-	-
11001 County Executive Office	\$16,113,478	\$2,464	\$43	\$2,984	\$1,303	\$2,321	-	\$765
13001 Auditor-Controller	\$3,733,778	\$481	\$2,425	\$942	\$757	\$1,290	\$82	\$615
13002 Audits and Specialized Accounting	\$1,458,284	\$222	\$4	\$209	\$117	\$208	-	\$71
13003 Payroll	\$37,436	-	-	-	-	-	-	-
15001 County Counsel	\$3,428,833	-	-	\$3,968	-	-	-	-
11301 Human Resources	\$728,864	-	-	-	-	-	-	-
73001 Purchasing	\$1,183,048	\$800	\$14	\$973	\$424	\$764	-	\$255
72001 EDA FM - Admin	\$306,754	-	-	-	-	-	-	-
72006 EDA Energy	\$8,307,271	-	-	-	-	-	-	-
72007 EDA Parking	\$228,352	-	-	-	-	-	-	-
Total Actual Costs	\$68,684,147	\$3,967	\$2,485	\$9,147	\$2,601	\$4,574	\$82	\$615
Roll Forward Adjustments	\$14,527,830	\$1,166	(\$255)	\$7,247	(\$417)	\$3,676	-	(\$322)
Regular Adjustments	-	-	-	-	-	-	-	-
One-Time Adjustments	(\$12,423,056)	-	-	-	-	-	-	-
Total Allocable Costs	\$70,788,919	\$5,132	\$2,230	\$16,394	\$2,184	\$8,250	\$82	(\$307)

Fiscal Year 2016/2017 Actual
For Use In Year 2018/2019

County of Riverside
2 CFR Pt 200 Cost Allocation Plan

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Cost Exhibit (continued)

Exhibit A

Department	Total	11044 Grant Jury Admin	11000 Mail Postmaster Desktop Eln Sys	30120-11001 Telephone Settlement	21010-11002 Census Prod Rec'd Grant	11000 Rv Co Law Income Health Prog	11000 Indigent Defense	23000-11006 Air Quality Division	40000-11006 Delta Dental FFO
1 Building Depreciation	\$24,391,059	\$42,110	-	-	-	-	-	-	-
2 Equipment Depreciation	\$8,788,904	-	-	-	-	-	-	-	-
11001 County Executive Office	\$16,113,478	\$304	\$363	-	\$16,757	-	\$43,097	\$320	\$420
13001 Auditor-Controller	\$3,733,778	\$2,884	\$470	\$110	\$137	-	\$2,130	\$2,280	\$510
13002 Audits and Specialized Accounting	\$1,458,284	\$27	\$31	-	-	-	\$839	\$23	\$37
13003 Payroll	\$37,436	\$2	\$2	-	-	-	-	\$3	-
15001 County Counsel	\$3,428,833	\$1,829	\$771	-	-	-	\$856	-	-
11301 Human Resources	\$728,954	\$254	\$254	-	-	-	-	\$507	-
73001 Purchasing	\$1,163,048	\$89	\$114	-	-	-	\$2,268	\$104	\$136
72001 EDA FM - Admin	\$308,754	-	-	-	-	-	-	-	-
72006 EDA Energy	\$8,307,271	-	-	-	-	-	-	-	-
72007 EDA Parking	\$228,352	-	-	-	-	-	-	\$8,244	-
Total Actual Costs	\$68,084,147	\$47,309	\$1,998	\$110	\$16,894	-	\$49,116	\$12,465	\$1,103
Roll Forward Amounts	\$14,527,830	\$15,426	(\$686)	\$48	-	(\$8,808)	\$25,053	(\$7,980)	(\$23,285)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	(\$12,423,055)	-	-	-	-	-	-	-	-
Total Claimable Costs	\$70,188,912	\$62,735	\$1,429	\$158	\$16,894	(\$8,808)	\$74,170	\$4,505	(\$22,185)

Fiscal Year 2016/2017 Actual
For Use in Year 2018/2019

County of Riverside
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Exhibit A

Cost Exhibit (continued)

Department	Total	48020-11207 Property Insurance	48100-11208 Workers Compensation	48200-11209 Malpractice Insurance	48300-11210 Liability Insurance	48400-11211 Unemployment Insurance	48500-11212 STD Disability Insurance	48600-11213 Safety Loss Costs	11214 LTD Insurance B/F
1 Building Depreciation	\$24,381,096	-	-	-	-	-	-	-	-
2 Equipment Depreciation	\$8,788,904	-	-	-	-	-	-	-	-
11001 County Executive Office	\$18,115,478	\$4,884	\$7,503	\$2,703	\$11,383	\$133	\$430	\$1,749	-
13001 Auditor-Controller	\$3,733,778	\$1,239	\$121,879	\$2,703	\$15,916	\$222	\$298	\$1,879	\$178
13002 Audits and Specialized Accounting	\$1,458,284	\$448	\$875	\$243	\$1,024	\$12	\$38	\$157	-
13003 Payroll	\$37,436	\$2	\$78	\$3	\$45	-	-	\$27	-
15001 County Council	\$3,428,833	-	-	-	-	-	-	-	-
11301 Human Resources	\$728,954	\$254	(\$15,860)	\$807	\$7,104	-	-	\$3,806	-
73001 Purchasing	\$1,183,048	\$1,820	\$2,437	\$878	\$3,898	\$48	\$140	\$588	-
72001 EDA, FM - Admin	\$306,754	-	-	-	-	-	-	-	-
72006 EDA, Energy	\$8,307,271	-	-	-	-	-	-	-	-
72007 EDA, Parking	\$228,352	-	-	-	\$907	-	-	\$542	-
Total Actual Costs	\$88,684,147	\$8,548	\$118,913	\$7,038	\$40,078	\$410	\$807	\$8,828	\$178
Roll Forward Amounts	\$14,527,930	\$1,248	(\$8,873)	\$1,713	(\$38,256)	(\$829)	(\$378)	\$2,581	\$87
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	(\$12,423,058)	-	-	-	-	-	-	-	-
Total Allocable Costs	\$70,789,019	\$9,796	\$107,041	\$8,751	\$1,822	(\$419)	\$531	\$11,409	\$242

Fiscal Year 2016/2017 Actual
For Use In Year 2018/2019

County of Riverside
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Exhibit A

Cost Exhibit (continued)

Department	Total	47000-11310 Temporary Assistance	49000-11220 Exclusive Provider Option	60000-11300 Inland Service Fund	40100-11322 Employee Assistance Services	11300 United Counselors Preferred	48000-11220 Local Advantage Myra Dental	48000-11300 Local Advantage Plus Dental	11300 Freedom Dental Plan
1 Building Depreciation	\$24,391,050	-	-	-	-	-	-	-	-
2 Equipment Depreciation	\$8,788,904	-	-	-	-	-	-	-	-
11001 County Executive Office	\$16,113,478	\$3,668	\$12,690	-	\$1,208	-	\$2	\$48	-
13001 Auditor-Controller	\$3,733,778	\$3,930	\$61,087	\$233	\$1,902	-	\$197	\$246	-
13002 Audits and Specialized Accounting	\$1,458,284	\$331	\$1,163	-	\$109	-	\$0	\$4	-
13003 Payroll	\$37,436	\$68	\$76	-	\$22	-	-	-	-
15001 County Counsel	\$3,428,833	-	-	-	-	-	-	-	-
11301 Human Resources	\$726,854	\$10,838	\$8,991	-	\$4,856	-	-	-	-
73001 Purchasing	\$1,183,048	\$1,192	\$4,201	-	\$388	-	\$1	\$18	-
72001 EDA FM - Admin	\$306,754	-	-	-	-	-	-	-	-
72006 EDA Energy	\$8,307,271	-	-	-	\$256	-	-	-	-
72007 EDA Parking	\$228,952	-	-	-	-	-	-	-	-
Total Actual Costs	\$69,884,147	\$20,056	\$78,448	\$233	\$8,746	-	\$200	\$314	-
Roll Forward Amounts	\$14,527,930	\$8,260	(\$8,068)	\$78	\$4,785	-	(\$131)	(\$3,483)	-
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	(\$12,423,058)	-	-	-	-	-	-	-	-
Total Classified Costs	\$70,789,019	\$28,316	\$69,380	\$312	\$13,531	-	\$69	(\$3,169)	-

Fiscal Year 2016/2017 Actual
For Use In Year 2018/2019

County of Riverside
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Exhibit A

Cost Exhibit (continued)

Department	Total	40120-41120 Occupational Health & Welfare	40100-41120 Culture of Health	22000-41001 CFO Assessment Dist Adults	12001 Assessor	12002 County Clock Recorder	40100-42000 Records Mgmt & Archives Program	30000-42000 CRIST	40100-42000 Archives
1 Building Depreciation	\$24,391,056	-	-	-	\$310,036	\$128,019	\$119,578	\$237	-
2 Equipment Depreciation	\$8,788,904	-	-	-	\$108,348	\$869,444	-	-	-
11001 County Executive Office	\$16,119,478	\$2,319	\$446	\$537	\$20,058	\$16,922	\$1,223	\$3,820	\$98
13001 Auditor-Controller	\$3,733,778	\$2,501	\$1,002	\$1,058	\$17,379	\$40,884	\$3,615	\$3,288	\$315
13002 Aids and Specialized Accounting	\$1,458,284	\$209	\$40	\$48	\$55,041	\$8,020	\$110	\$353	\$9
13003 Payroll	\$37,438	\$95	\$4	\$7	\$382	\$314	\$24	\$53	\$1
15001 County Counsel	\$3,428,833	-	-	\$478	\$230,420	\$4,912	-	-	-
11301 Human Resources	\$728,954	\$1,089	\$1,868	\$39	\$2,729	\$1,812	\$105	\$105	-
73001 Purchasing	\$1,183,048	\$753	\$145	\$174	\$25,608	\$5,486	\$388	\$1,273	\$32
72001 EDA FM - Admin	\$306,754	-	-	-	-	-	-	-	-
72009 EDA Energy	\$6,307,271	\$2,719	-	-	\$207,870	\$67,393	\$8,233	\$3,442	-
72007 EDA Parking	\$228,352	-	-	-	\$2,803	\$2,513	\$542	\$524	-
Total Actual Costs	\$88,884,147	\$9,825	\$3,308	\$2,338	\$960,650	\$833,270	\$139,828	\$13,176	\$455
Roll Forward Amounts	\$14,527,930	(\$1,786)	(\$1,122)	(\$846)	\$11,948	\$422,818	\$115,575	\$2,071	-
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	(\$12,423,058)	-	-	-	-	-	-	-	-
Total Allocable Costs	\$70,788,019	\$7,558	\$2,163	\$1,494	\$962,598	\$1,356,088	\$246,402	\$15,247	\$455

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Exhibit A

Cost Exhibit (continued)

Department	Total	14001 Treasurer- Tax Collector	17001 Registrar of Voters	21100-19991 Agency/Admstrat ration	21200-19992 HUD-CDBG Home Grants	21600-19993 Workforce Development	40000-19994 Housing Authority (County)	21900-19995 Single Family Revenue Bond	21200-19996 Home Grant Program
1 Building Depreciation	\$24,391,059	\$9,266	\$122,739	\$2,362	-	\$1,860	-	-	-
2 Equipment Depreciation	\$8,788,904	\$38,398	\$154,099	-	-	-	-	-	-
11001 County Executive Office	\$16,113,479	\$10,111	\$9,780	\$3,911	\$1,769	\$6,259	\$9,147	\$301	\$289
13001 Auditor-Controller	\$3,733,778	\$35,702	\$31,815	\$8,132	\$13,092	\$12,475	\$2,946	\$1,489	\$1,669
13002 Audit and Specialized Accounting	\$1,458,294	\$96,003	\$24,387	\$362	\$754	\$1,441	\$18,201	\$27	\$127
13003 Payroll	\$37,436	\$170	\$206	\$63	\$20	\$144	\$222	-	-
15001 County Counsel	\$3,428,833	\$196,077	\$84,783	\$190	\$5,120	\$1,167	\$13,245	\$63	\$1,432
11301 Human Resources	\$726,954	(\$3,433)	(\$3,083)	\$345	\$105	(\$3,130)	\$1,064	-	-
73001 Purchasing	\$1,163,048	\$11,717	\$5,065	\$7,613	\$571	\$3,008	\$2,972	\$99	\$94
72001 EDA FM - Admin	\$306,754	-	-	\$0	\$0	\$0	\$0	-	-
72008 EDA Energy	\$8,307,271	\$82,272	\$19,579	\$15,396	(\$3,497)	\$13,487	-	-	-
72007 EDA Parking	\$228,362	\$2,709	\$361	\$1,267	\$946	-	\$172	-	-
Total Actual Costs	\$69,694,147	\$473,964	\$428,726	\$39,702	\$16,272	\$39,760	\$47,699	\$1,969	\$3,610
Net Forward Amounts	\$14,527,930	\$35,901	\$216,615	(\$48,863)	\$5,740	(\$20,857)	\$1,560	(\$6,062)	(\$579)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	(\$12,423,058)	-	-	-	-	-	-	-	-
Total Allocable Costs	\$70,799,019	\$669,866	\$647,341	(\$9,160)	\$24,011	\$18,103	\$49,219	(\$4,094)	\$3,032

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County of Riverside
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Exhibit A

Cost Exhibit (continued)

Department	Total	0004-1000							
		2100-1007 EDA/County Free Library	2140-1000 EDA/Community Centers	2150-1000 Successor Agency to the RDA	2190-1010 Economic Development	2200-1010 County Airports	2220-1020 Fair and National Data Fees	1000 Deans Management	2000 Emergency Management
1 Building Depreciation	\$24,301,056	\$65,859	-	-	-	\$17,906	\$147,857	\$118	-
2 Equipment Depreciation	\$6,788,804	-	-	-	-	-	-	-	\$48,718
11001 County Executive Office	\$18,113,478	\$6,117	-	\$10,182	\$2,609	\$2,228	\$2,940	\$276	\$17,268
13001 Auditor-Controller	\$3,733,778	\$14,224	\$47	\$3,020	\$6,355	\$9,382	\$8,211	\$2,870	\$24,200
13002 Audits and Specialized Accounting	\$1,488,284	\$24,282	-	\$106	\$235	\$20,753	\$30,775	\$5,871	\$35,165
13003 Payroll	\$37,436	\$6	-	-	\$31	\$19	\$34	\$5	\$125
15001 County Counsel	\$3,428,833	\$1,209	-	\$10,597	\$1,412	\$5,083	\$239	\$77	\$3,662
11301 Human Resources	\$726,954	(\$2,808)	-	-	\$143	\$1,048	\$1,010	\$19	\$12,255
73001 Purchasing	\$1,163,048	\$1,967	-	\$382	\$647	\$724	\$666	\$80	\$24,383
72001 EDA FM - Admin	\$306,764	-	-	-	-	\$0	\$0	-	-
72006 EDA Energy	\$8,307,271	\$139,415	-	-	-	\$2,289	\$1,287	\$630	-
72007 EDA Parking	\$226,352	\$1,135	-	-	\$2,509	\$909	-	-	\$727
Total Actual Costs	\$88,684,147	\$251,177	\$47	\$24,288	\$14,141	\$80,250	\$181,110	\$3,656	\$167,533
Roll Forward Amounts	\$14,527,930	\$81,832	(\$1,125)	(\$3,658)	(\$14,715)	\$27,865	\$178,204	\$6,175	-
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	(\$12,423,058)	-	-	-	-	-	-	-	-
Total Chargeable Costs	\$70,789,019	\$333,006	(\$1,078)	\$20,629	(\$373)	\$87,914	\$367,314	\$15,830	\$167,533

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Exhibit A

Cost Exhibit (continued)

Department	Total	22001 District Attorney	22002 District Attorney Personnel	22001 Fire Co Dep of Civil Sup't Svcs	24001 Public Defender	24010 LOPD Capital Defenders	25001 Sheriff Administration	25002 Sheriff Support	25003 Sheriff Patrol
1 Building Depreciation	\$24,391,058	\$2,512,240	-	\$117,485	\$220,019	-	\$6,161	\$93,679	\$2,371,076
2 Equipment Depreciation	\$8,798,904	\$208,650	-	-	-	-	\$53,671	\$1,755,784	\$2,086,382
11001 County Executive Office	\$16,113,478	\$1,807,948	\$356	\$28,085	\$562,389	-	\$655,585	\$230,124	\$1,839,285
13001 Auditor-Controller	\$3,733,778	\$44,721	\$613	\$14,583	\$14,843	-	\$10,174	\$80,280	\$240,043
13002 Audit and Specialized Accounting	\$1,458,284	\$25,323	\$32	\$19,798	\$8,547	-	\$13,106	\$9,607	\$64,682
13003 Payroll	\$37,439	\$1,259	-	\$483	\$413	-	\$99	\$605	\$3,039
15001 County Counsel	\$3,428,833	\$1,443	-	\$291	\$443	-	\$488,254	-	\$1,458
11301 Human Resources	\$726,954	\$21,822	-	\$65,416	\$8,817	-	\$932	\$81,165	\$9,300
73001 Purchasing	\$1,183,048	\$30,940	\$116	\$12,026	\$10,428	-	\$3,484	\$97,019	\$85,524
72001 EDA FM - Admin	\$308,754	-	-	-	-	-	-	-	-
72008 EDA Energy	\$8,307,271	\$122,522	-	\$45,311	\$34,117	-	\$769	\$208,179	\$46,247
72007 EDA Parking	\$228,352	\$7,607	-	\$3,820	\$946	-	\$430	\$577	\$96
Total Actual Costs	\$98,684,147	\$4,784,275	\$1,116	\$307,177	\$881,071	-	\$1,230,876	\$2,537,520	\$6,736,630
Roll Forward Amounts	\$14,527,930	\$2,085,964	\$108	\$143,400	\$688,857	-	\$376,747	\$324,624	\$2,052,852
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	(\$12,423,058)	(\$1,497,025)	-	-	(\$510,166)	-	(\$614,744)	(\$183,112)	(\$1,575,055)
Total Allocable Costs	\$70,789,019	\$5,362,913	\$1,225	\$450,578	\$1,089,773	-	\$969,869	\$2,669,232	\$7,244,228

County of Riverside
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Exhibit A

Cost Exhibit (continued)

Department	Total	2004 Sheriff Corrections	2005 Sheriff Court Services	2006 CAC Security	2007 Ben Clark Training Center	2010 Sheriff Coroner	2011 Sheriff - Public Administration	2200-2001 Sheriff Cal-CD	2200-2002 Sheriff Cal-DNA
1 Building Depreciation	\$24,391,056	\$5,468,432	\$5,900	\$3,580	\$192,661	\$109,185	\$26,329	-	-
2 Equipment Depreciation	\$8,788,904	\$742,562	\$146,566	\$4,919	\$182,970	\$76,721	\$1,949	-	-
11001 County Executive Office	\$18,113,478	\$1,845,758	\$25,182	\$710	\$10,715	\$8,199	\$1,523	\$3,605	\$188
13001 Auditor-Controller	\$3,733,778	\$117,446	\$25,164	\$1,984	\$19,462	\$9,759	\$3,458	\$3,340	\$191
13002 Audits and Specialized Accounting	\$1,458,284	\$17,442	\$2,254	\$64	\$2,460	\$5,724	\$3,660	\$325	\$17
13003 Payroll	\$37,436	\$2,548	\$330	\$8	\$111	\$104	\$28	\$51	-
15001 County Counsel	\$3,428,833	\$5,949	-	-	-	-	\$982	-	-
11301 Human Resources	\$728,954	\$8,077	\$1,058	\$18	(\$259)	(\$288)	\$710	\$1,408	-
73001 Purchasing	\$1,163,048	\$53,957	\$8,175	\$230	\$3,481	\$2,663	\$495	\$1,171	\$61
72001 EDA FM - Admin	\$308,754	-	-	-	-	-	-	-	-
72006 EDA Energy	\$8,307,271	\$1,828,355	\$13,504	\$4,482	\$98,807	(\$83,249)	\$22,948	-	-
72007 EDA Parking	\$228,352	\$1,280	-	-	-	\$86	-	-	-
Total Actual Costs	\$68,884,147	\$8,882,808	\$28,133	\$18,984	\$438,408	\$157,905	\$62,042	\$8,898	\$488
Roll Forward Amounts	\$14,527,930	\$2,275,216	\$3,182	\$2,741	(\$210,892)	(\$56,006)	(\$5,357)	(\$594)	(\$451)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	(\$12,423,058)	(\$1,479,811)	-	-	-	-	-	-	-
Total Claimable Costs	\$70,988,019	\$10,688,212	\$231,316	\$18,734	\$227,717	\$102,899	\$56,684	\$8,304	\$6

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Cost Exhibit (continued)

Exhibit A

Department	Total	22260-26963 Sheriff Cal-Flinto	26961 Juvenile Hall	26962 Probation	26964 Court Placement Care	26967 Administration & Support	26968-27001 Cost & Land Acq-Fire	27002 Fire Protection	27004 Fire Protection-Contract Sec
1 Building Depreciation	\$24,391,058	-	\$937,954	\$182,759	-	\$284,771	-	\$1,226,580	-
2 Equipment Depreciation	\$8,788,904	-	\$37,741	\$174,584	-	\$15,352	-	\$1,808,138	\$18,580
11001 County Executive Office	\$18,113,478	\$68	\$32,758	\$2,812,883	\$15	\$9,086	-	\$211,384	\$86,023
13001 Auditor-Controller	\$3,733,778	\$129	\$56,938	\$70,993	\$751	\$7,844	\$485	\$148,328	\$31,448
13002 Audits and Specialized Accounting	\$1,458,284	\$6	\$8,084	\$16,481	\$1	\$817	-	\$47,324	\$5,942
13003 Payroll	\$37,436	-	\$676	\$962	-	\$142	-	\$355	\$54
15001 County Counsel	\$9,428,839	-	\$22,056	-	-	-	-	\$33,844	-
11301 Human Resources	\$726,954	-	(\$65,311)	\$227,867	-	(\$12,369)	-	(\$70,586)	\$9,026
73001 Purchasing	\$1,183,048	\$22	\$10,643	\$15,286	\$5	\$3,150	-	\$37,774	\$21,450
72001 EDA FM - Admin	\$306,754	-	-	-	-	-	-	-	-
72006 EDA Energy	\$8,307,271	-	\$157,738	\$241,301	-	\$13,741	-	\$145,118	\$7,406
72007 EDA Parking	\$228,852	-	-	-	-	\$723	-	\$1,374	-
Total Actual Costs	\$68,884,147	\$225	\$1,199,315	\$3,723,108	\$73	\$303,236	\$485	\$3,587,351	\$169,910
Roll Forward Amounts	\$14,527,930	(\$237)	(\$274,280)	\$2,884,703	\$48	(\$16,678)	(\$84)	\$208,005	\$50,136
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	(\$12,423,058)	-	-	(\$2,741,102)	-	-	-	-	-
Total Allocable Costs	\$70,788,016	(\$11)	\$925,035	\$3,876,709	\$121	\$286,560	\$400	\$3,795,356	\$210,047

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Exhibit A

Cost Exhibit (continued)

Department	Total	20001 Agricultural Commodities	01210-20001 Local Agency Pecanation Comm	20000-21002 TLMA Administrative Services	20200-21003 Consolidated County Services	20200-21008 Environmental Programs	20200-21001 Building & Safety	21201 Planning	20000-21001 Transportation
1 Building Depreciation	\$24,391,056	\$11,527	-	\$2,517	\$117	-	\$315	\$423	\$44,951
2 Equipment Depreciation	\$8,788,904	\$13,999	-	-	-	-	-	\$7,291	-
11001 County Executive Office	\$16,113,476	\$13,009	\$909	\$67,363	\$1,876	\$298	\$3,973	\$450,970	\$39,779
13001 Auditor/Controller	\$3,733,778	\$4,463	\$1,067	\$36,367	\$23,849	\$995	\$46,411	\$27,420	\$31,567
13002 Audits and Specialized Accounting	\$1,458,294	\$41,865	\$54	\$10,784	\$177	\$27	\$27,393	\$15,363	\$34,169
13003 Payroll	\$37,436	\$78	\$12	\$94	\$34	\$9	\$56	\$54	\$502
15001 County Counsel	\$3,428,833	\$1,616	\$1,799	\$1,317	\$93	-	\$1,329	\$31,831	\$22,501
11301 Human Resources	\$728,954	(\$1,451)	\$109	\$13,993	\$5,727	\$3,480	\$4,864	\$2,611	\$68,008
73001 Purchasing	\$1,163,046	\$1,572	\$197	\$19,966	\$842	\$97	\$1,290	\$1,776	\$12,924
72001 EDA FM - Admin	\$306,754	-	-	-	-	-	-	-	-
72006 EDA Energy	\$9,307,271	\$32,247	-	\$40,935	\$9,035	-	\$18,026	\$25,456	\$70,357
72007 EDA Parking	\$228,352	\$894	\$96	-	\$150	-	-	\$1,178	\$980
Total Actual Costs	\$69,664,147	\$119,881	\$3,933	\$207,315	\$41,800	\$4,506	\$104,687	\$564,274	\$395,648
Roll Forward Amounts	\$14,527,930	\$10,932	\$830	(\$14,741)	\$8,244	(\$3,209)	\$22,046	\$414,822	(\$118,546)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	(\$12,423,058)	-	-	-	-	-	-	(\$445,444)	-
Total Chargeable Costs	\$70,768,019	\$130,813	\$4,764	\$192,573	\$50,045	\$1,297	\$126,733	\$533,651	\$267,102

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Exhibit A

Cost Exhibit (continued)

Department	Total	0200-01002 Surveyor	01000 Creming Guard	2300-01004 Supervisory Dist No 4	2000-01005 Transportation Cost Projects	2000-01007 Transportation Equipment	2200-01003 TLMA ALLIC	31001 Code Enhancement	41001 MHA-Public Casualties
1 Building Depreciation	\$24,391,056	\$184	-	-	-	-	-	\$30,581	-
2 Equipment Depreciation	\$8,788,904	-	-	-	-	-	-	\$11,133	-
11001 County Executive Office	\$16,113,478	\$3,322	-	\$228	\$84,052	\$4,367	\$408	\$209,756	\$24,686
13001 Auditor-Controller	\$3,733,778	\$5,198	-	\$358	\$32,086	\$23,116	\$1,912	\$13,688	\$4,113
13002 Audits and Specialized Accounting	\$1,458,284	\$298	-	\$20	\$9,173	\$363	\$36	\$29,326	\$308
13003 Payroll	\$37,436	\$51	-	-	-	\$40	\$11	\$118	\$67
18001 County Counsel	\$3,428,833	\$441	-	-	\$2,438	-	-	\$84,812	\$866,801
11301 Human Resources	\$726,854	\$10,330	-	-	-	\$7,848	\$1,668	\$11,711	(\$2,031)
73001 Purchasing	\$1,182,048	\$1,080	-	\$74	\$30,557	\$1,418	\$132	\$2,980	\$1,118
72001 EDA FM - Admin	\$308,754	-	-	-	-	-	-	-	-
72008 EDA Energy	\$8,307,271	\$12,888	-	-	-	\$8,687	\$888	\$2,723	-
72007 EDA Parking	\$228,352	-	-	-	-	-	\$172	-	-
Total Actual Costs	\$68,684,147	\$33,891	-	\$681	\$168,308	\$46,680	\$5,335	\$405,580	\$895,059
Roll Forward Amounts	\$14,527,930	(\$16,099)	-	(\$253)	(\$18,250)	(\$19,741)	(\$3,061)	\$198,823	\$212,102
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	(\$12,423,058)	-	-	-	-	-	-	(\$200,862)	-
Total Allocable Costs	\$70,789,019	\$17,792	-	\$429	\$150,058	\$26,940	\$2,274	\$402,732	\$1,107,158

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Exhibit A

Cost Exhibit (continued)

Department	Total	41002 PUBLIC- Behavioral Health		41004 MHI Administration		41005 Mental Health Substance Abuse		42001 PUBLIC- Children's Services		42004 Environmental Health		43000 Animal Control Services	
		Treatment	41003 Detoxification	41004 MHI Administration	41005 Mental Health Substance Abuse	42001 PUBLIC- Public Health	42002 Children's Services	42004 Environmental Health	43000 Animal Control Services				
1 Building Depreciation	\$24,391,059	\$806,404	-	-	-	-	-	\$183,574	-	-	\$67,338	-	\$1,243,419
2 Equipment Depreciation	\$8,788,904	-	-	-	-	-	-	\$59,576	-	-	\$78,032	-	\$78,731
11001 County Executive Office	\$16,113,478	\$127,533	\$125,985	\$28,004	\$14,205	\$71,585	\$16,659	\$117,314	\$9,350	\$23,305	\$23,305	\$163,546	\$42,301
13001 Auditor-Controller	\$3,733,778	\$121,918	\$6,231	\$18,953	\$13,296	\$117,314	\$9,350	\$24,350	-	-	-	-	\$42,301
13002 Audits and Specialized Accounting	\$1,458,284	\$15,875	\$1,302	\$7,418	\$1,380	\$27,539	\$1,855	\$23,755	-	-	-	-	\$68,073
13003 Payroll	\$37,438	\$2,027	\$237	\$485	\$297	\$671	\$265	\$331	-	-	-	-	\$413
15001 County Counsel	\$3,428,833	\$85	-	\$11,846	\$956	\$667	\$407	\$2,009	-	-	-	-	\$2,984
11301 Human Resources	\$729,864	(\$88,435)	(\$10,988)	(\$288,247)	(\$13,849)	\$235,334	\$24,813	\$33,157	-	-	-	-	\$39,854
73001 Purchasing	\$1,183,048	\$41,435	\$4,702	\$10,418	\$4,818	\$16,800	\$5,412	\$6,887	-	-	-	-	\$11,254
72001 EDA FM - Admin	\$308,754	-	-	-	-	-	-	-	-	-	-	-	-
72005 EDA Energy	\$8,307,271	\$250,868	-	\$5,825	-	\$95,894	\$5,174	\$30,732	-	-	-	-	(\$78,653)
72007 EDA Parking	\$228,352	\$23,854	-	\$1,042	-	\$1,826	-	\$1,202	-	-	-	-	\$807
Total Actual Costs	\$68,884,147	\$1,300,592	\$127,221	(\$202,278)	\$20,904	\$910,958	\$93,727	\$291,298	\$1,589,208	\$1,589,208	\$1,589,208	\$1,589,208	\$1,589,208
Roll Forward Amounts	\$14,527,680	\$746,247	\$110,622	(\$505,305)	(\$27,875)	\$30,506	\$8,928	\$151,887	\$333,105	\$333,105	\$333,105	\$333,105	\$333,105
Regular Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
One-Time Adjustments	(\$12,423,058)	-	(\$111,222)	-	-	-	-	-	-	-	-	-	(\$127,065)
Total Claimable Costs	\$70,788,019	\$2,046,810	\$126,621	(\$707,584)	(\$6,772)	\$841,465	\$70,655	\$442,985	\$1,775,248	\$1,775,248	\$1,775,248	\$1,775,248	\$1,775,248

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Cost Exhibit (continued)

Exhibit A

Department	Total	21010-42007 RHS - Ambulatory Care	4000-4001 RHS - Medical Center	4002 Ind igent Services Program	4003 Correctional Health Systems	4020-4021 Department of Woods Resources	51001 DP08 Administration	51003 DP08 Categorical Aid	51004 DP08 Other Aid
1 Building Depreciation	\$24,361,068	\$120,965	\$134,928	-	-	-	\$498,928	-	-
2 Equipment Depreciation	\$8,786,904	\$18,318	-	-	\$237,674	-	-	-	-
11001 County Executive Office	\$16,113,478	\$31,220	\$409,063	\$2,072	\$35,050	\$63,211	\$2,040,680	-	-
13001 Auditor-Controller	\$8,733,778	\$50,511	\$695,825	\$42,772	\$11,145	\$69,247	\$179,380	\$16,800	\$3,379
13002 Audit and Specialized Accounting	\$1,458,284	\$2,809	\$43,336	\$186	\$3,154	\$33,045	\$41,842	\$807	-
13003 Payroll	\$37,436	\$552	\$5,771	\$57	\$446	\$323	\$7,538	-	-
15001 County Counsel	\$3,428,833	-	\$182,027	-	-	\$8,033	\$484,447	-	-
11301 Human Resources	\$728,854	\$17,364	(\$35,830)	\$5,801	\$12,902	\$30,566	\$277,960	-	-
73001 Purchasing	\$1,183,048	\$10,840	\$181,148	\$673	\$11,387	\$28,414	\$120,472	-	-
72001 EDA PM - Admin	\$306,754	-	-	-	-	-	-	-	-
72008 EDA Energy	\$8,307,271	\$212,445	\$628,521	-	-	-	\$423,408	-	-
72007 EDA Parking	\$228,352	-	\$351	-	\$723	\$381	\$1,264	-	-
Total Actual Costs	\$68,094,147	\$406,025	\$2,125,496	\$51,362	\$312,481	\$234,202	\$4,653,599	\$17,208	\$3,379
Roll Forward Adjustments	\$14,527,930	\$20,895	(\$88,668)	\$5,085	\$228,457	\$37,488	\$2,465,330	\$7,022	(\$383)
Regular Adjustments									
One-Time Adjustments	(\$12,423,058)						(\$2,211,508)		
Total Claimable Costs	\$70,198,019	\$426,919	\$2,036,829	\$56,446	\$540,937	\$271,690	\$4,907,019	\$24,229	\$2,997

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Exhibit A

Cost Exhibit (continued)

Department	Total	21999-61999 CPBS - Nonstate	21999-62991 Local Initiative Admin DCA	21999-62992 DCA-Local Initiative Program	21999-62993 DCA-Other Program	21499-63991 Office of Aging- Title II	64991 Veterans Services	63991 Cooperative Enterprises	47299-72992 EDA-Certified Services
1 Building Depreciation	\$24,391,059	-	-	\$365	-	-	\$13,164	\$8,907	\$12,310
2 Equipment Depreciation	\$8,788,904	-	-	-	-	-	-	-	-
11001 County Executive Office	\$18,113,478	\$251	\$3,002	\$2,785	\$258	\$12,808	\$2,831	\$766	\$10,765
19001 Auditor-Controller	\$3,733,778	\$972	\$5,489	\$8,888	\$2,227	\$33,375	\$2,005	\$1,711	\$25,889
19002 Audits and Specialized Accounting	\$1,498,294	\$427	\$6,143	\$555	\$23	\$65,985	\$4,207	\$4,829	\$7,942
19003 Payroll	\$37,436	-	\$70	\$63	\$4	\$183	\$30	\$9	\$323
15001 County Counsel	\$3,428,833	-	\$133	\$201	-	\$16,513	\$211	-	\$298
11301 Human Resources	\$726,954	-	(\$3,160)	\$10,278	\$1,024	(\$5,895)	\$4,640	(\$1,037)	\$1,670
79001 Purchasing	\$1,163,048	\$81	\$715	\$905	\$84	\$16,574	\$633	\$188	\$3,497
72001 EDA FM - Admin	\$306,754	-	-	-	-	-	-	-	\$52,996
72006 EDA Energy	\$8,307,271	-	-	\$2,518	-	\$7,108	\$861	\$10,490	\$51,423
72007 EDA Parking	\$228,352	-	\$144	-	-	\$731	-	-	\$3,260
Total Actual Costs	\$88,884,147	\$1,731	\$12,536	\$26,557	\$3,619	\$147,394	\$28,583	\$25,454	\$170,083
Net Forward Amounts	\$14,527,530	(\$1,908)	(\$13,629)	\$3,753	\$1,552	\$68,272	\$8,953	\$8,693	(\$73,644)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	(\$12,423,058)	-	-	-	-	-	-	-	-
Total Chargeable Costs	\$70,789,019	(\$177)	(\$1,093)	\$30,310	\$5,172	\$215,666	\$36,536	\$34,146	\$96,218

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Cost Exhibit (continued)

Exhibit A

Department	Total	47210-72003 EDA- Maintenance Services	47220-72004 EDA-Real Estate	72000 EDA- Project Management	30100-72000 EDA-Capital Projects	40000-72003 Printing Services	40700-72004 Supply Services	40200-72005 Fleet Services	40020-72000 Contract Mail Services
1 Building Depreciation	\$24,301,056	\$46,419	\$590,655	-	-	-	-	\$478,410	-
2 Equipment Depreciation	\$8,788,904	-	-	\$1,627	-	-	-	-	-
11001 County Executive Office	\$16,113,478	\$21,257	\$52,842	\$5,444	\$174	\$1,198	\$10,938	\$264,837	\$2,285
13001 Auditor-Controller	\$3,733,779	\$107,402	\$52,030	\$18,794	\$24,960	\$5,012	\$8,063	\$40,860	\$4,004
13002 Audit and Specialized Accounting	\$1,458,284	\$9,270	\$11,728	\$52,807	\$15	\$4,989	\$5,886	\$10,480	\$3,274
13003 Payroll	\$37,436	\$286	\$48	\$49	-	\$12	\$20	\$94	\$18
15001 County Counsel	\$3,428,833	\$900	\$32,022	\$882	\$13,408	-	-	-	-
11301 Human Resources	\$726,864	\$1,457	(\$8,820)	\$260	-	\$98	\$2,878	(\$17,044)	\$629
73001 Purchasing	\$1,163,048	\$6,907	\$17,188	\$1,769	\$58	\$390	\$3,554	\$8,190	\$742
72001 EDA PM - Admin	\$306,754	\$145,468	\$51,386	\$58,901	-	-	-	-	-
72006 EDA Energy	\$8,307,271	\$127,045	\$99,589	-	(\$617)	-	-	\$219,584	-
72007 EDA Parking	\$228,362	\$1,083	\$109,881	\$2,574	-	-	-	-	-
Total Actual Costs	\$68,684,147	\$469,385	\$1,103,922	\$141,105	\$37,994	\$11,680	\$31,316	\$1,003,462	\$11,158
Roll Forward Adjustments	\$14,527,930	(\$44,058)	(\$952,271)	\$49,782	(\$4,372)	(\$64,805)	(\$1,424)	\$753,583	(\$43,738)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	(\$12,423,058)	-	-	-	-	-	-	(\$250,168)	-
Total Allocable Costs	\$70,789,019	\$425,328	\$451,650	\$190,887	\$33,622	(\$43,205)	\$29,891	\$1,506,848	(\$32,583)

County of Riverside
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Exhibit A

Cost Exhibit (continued)

Department	Total	22200-73807 AIRPORT Air Quality	48800-74801 Information Technology	74800 RCIT Pave Tiers	74800 Business Systems Tech Architect	48800-74808 RCIT Communications & Software	22570-74809 RCIT Geographical Info Systems	62800 CORRAL General Govt	26400-001104 Regul Parks & Open-Space Dist
1 Building Depreciation	\$24,391,056	-	\$1,119,473	-	-	\$78,414	\$12	-	-
2 Equipment Depreciation	\$8,788,904	-	-	-	-	-	-	-	-
11001 County Executive Office	\$16,113,478	-	\$582,621	\$10,940	-	\$6,820	\$1,282	\$105,300	\$13,080
13001 Auditor-Controller	\$3,733,778	-	\$72,769	\$1,389	-	\$34,789	\$1,859	\$1	\$70,311
13002 Audits and Specialized Accounting	\$1,458,284	-	\$28,517	\$985	-	\$5,890	\$115	\$1	\$5,958
13003 Payroll	\$37,496	-	\$693	-	-	\$59	\$12	-	-
15001 County Counsel	\$3,428,833	-	-	-	-	\$83,050	-	-	\$7,309
11301 Human Resources	\$726,954	-	(\$4,101)	-	-	(\$3,226)	(\$875)	-	(\$4,982)
73001 Purchasing	\$1,163,048	-	\$50,009	\$3,554	-	\$2,066	\$417	\$2	\$5,957
72001 EDA FM - Admin	\$306,754	-	-	-	-	-	-	-	-
72006 EDA Energy	\$8,307,271	-	\$247,547	-	-	\$281,932	\$724	-	-
72007 EDA Parking	\$228,352	-	\$9,859	-	-	\$180	-	-	-
Total Actual Costs	\$68,684,147	-	\$2,108,186	\$16,868	-	\$472,581	\$3,346	\$105,304	\$97,639
Roll Forward Amounts	\$14,527,930	(\$829)	\$1,483,167	-	-	\$213,518	(\$4,118)	(\$21,401)	(\$59,501)
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	(\$12,423,058)	-	(\$436,308)	-	-	-	-	-	-
Total Claimable Costs	\$70,789,019	(\$829)	\$3,135,044	\$16,868	-	\$686,100	(\$772)	\$83,902	\$38,138

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Exhibit A

Cost Exhibit (continued)

Department	Total	01220-033201 Riverside County Trans Center	01470-027001 Van Horn Regional Treatment	02000-030001 RCCFC - Agency	00220-043001 WRWD Operations	10100-047200 Flood Cost Dist Admin	01300-000001 Law Library	000101-010301 Various CEs/A	000 Salten Sea Authority
1 Building Depreciation	\$24,391,056	-	-	-	-	-	-	\$6,112	-
2 Equipment Depreciation	\$8,788,904	-	-	-	-	-	-	-	-
11001 County Executive Office	\$16,113,478	-	\$28	\$18,263	\$2,085	\$13,043	\$872	\$7,284	-
13001 Auditor-Controller	\$3,733,778	\$1,185	\$52	\$9,945	\$485	\$96,245	\$1,009	\$38,761	-
13002 Audits and Specialized Accounting	\$1,458,284	-	\$2	\$25,435	\$187	\$39,089	\$79	\$655	-
13003 Payroll	\$37,490	-	-	\$50	\$34	\$405	-	\$55	-
15001 County Council	\$3,428,839	-	-	\$2,247	-	\$18,978	-	\$1,640	-
11301 Human Resources	\$726,954	-	-	\$26,861	\$22,034	\$81,738	-	\$3,134	-
73001 Purchasing	\$1,183,048	-	\$8	\$5,863	\$577	\$9,440	\$263	\$2,367	-
72001 EDA FM - Admin	\$306,754	-	-	-	-	-	-	\$0	-
72006 EDA Energy	\$9,307,271	-	-	-	-	-	-	\$8,004	-
72007 EDA Parking	\$228,562	-	-	-	-	-	-	\$2,717	-
Total Actual Costs	\$68,894,147	\$1,185	\$68	\$37,853	\$25,503	\$238,938	\$2,842	\$68,730	-
Roll Forward Amounts	\$14,527,930	\$588	(\$365)	\$59,218	\$25,330	\$41,894	(\$108,232)	(\$44,223)	-
Regular Adjustments	-	-	-	-	-	-	-	-	-
One-Time Adjustments	(\$12,423,058)	-	-	-	-	-	-	-	-
Total Classified Costs	\$70,799,019	\$1,784	(\$277)	\$146,872	\$50,833	\$281,032	(\$103,408)	\$24,508	-

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Exhibit A

Cost Exhibit (continued)

Department	Total	\$0 All Other	2nd Allow Pensions
1 Building Depreciation	\$24,391,058	\$3,877,451	-
2 Equipment Depreciation	\$8,788,904	-	-
11001 County Executive Office	\$16,113,478	\$60,477	\$3
13001 Auditor-Controller	\$3,733,778	\$43,054	\$8
13002 Audits and Specialized Accounting	\$1,458,284	\$104,550	\$7
13003 Payroll	\$37,438	\$830	\$1
15001 County Counsel	\$3,428,833	\$21,848	\$2
11301 Human Resources	\$726,954	(\$38,917)	\$3
73001 Purchasing	\$1,183,048	\$500	\$9
72001 EDA FM - Admin	\$308,754	\$0	-
72008 EDA Energy	\$8,307,271	\$1,734,433	-
72007 EDA Parking	\$228,952	\$18,908	-
Total Actual Costs	\$88,684,147	\$5,822,544	\$33
Roll Forward Amounts	\$14,527,830	(\$2,835,021)	-
Regular Adjustments	-	-	-
One-Time Adjustments	(\$12,423,058)	(\$29,275)	-
Total Chargeable Costs	\$70,788,919	\$2,958,248	\$33