

CITY OF LOS ANGELES

CALIFORNIA

RICHARD L. BENBOW
GENERAL MANAGER

COMMUNITY DEVELOPMENT
DEPARTMENT

1200 WEST 7TH STREET
LOS ANGELES, CA 90017



ANTONIO R. VILLARAIGOSA
MAYOR

Council File: 10-0600-S51
Council District(s): Citywide
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January 5, 2011

Budget and Finance Committee
Los Angeles City Council
c/o City Clerk
Room 395 City Hall
Los Angeles, CA 90012

SUBJECT: REPORT BACK ON CDD RELATED COSTS REVENUE CHANGES

The General Manager, Community Development Department (CDD) respectfully requests consideration of this report at the next meeting of the Budget and Finance Committee. In approving the Second Financial Status Report for Fiscal Year 2010-2011 (CF No. 10-0600-S51 dated December 15, 2010), the City Council directed the Community Development Department (CDD) to report in 30 days with an analysis of revenue projections according to the currently approved Cost Allocation Plan (CAP) and with an assessment of its General Fund reimbursements in past years.

In response, the CDD is reporting on the General Fund impact of the application of CAP 32 and is summarizing the Department's related cost contributions over the last number of years.

RECOMMENDATIONS

1. APPROVE the use of Community Development Block Grant (CDBG) funds previously appropriated to the CDD, but not expended, for payment of CDD salaries and associated related costs in Fiscal Year 2011-2012.
2. AUTHORIZE the General Manager, CDD or designee to prepare Controller instructions required to carry out actions approved by the Mayor and Council with the adoption of this report and to make technical adjustments as necessary, subject to the concurrence of the CAO.



3. AUTHORIZE by Council Resolution one (1) new exempt Senior Management Analyst I, Class Code 9171-1, position authority subject to review and approval by the Personnel Department as to appropriate classification, allocation and exemption in accordance with Section 1001(d)(4) of the City Charter; and further DIRECT the CDD with assistance from the CAO and Personnel Department to expeditiously fill this and other grant-funded vacancies in order to meet revenue projections for the General Fund from related costs as well as provide transfer opportunities to employees in general funded positions.

FISCAL IMPACT

There is a General Fund impact related to the change in the CAP rates, particularly the currently applicable CAP 32 related costs rates as described below:

FY 2010-11 Surplus Related Costs Payments

To assist with City 2009-2010 General Fund cash flow issues, the CDD agreed with the CAO request to make an early payment (June 2010) toward its 2010-2011 related costs. This \$2.5 million payment, in addition to other cash transfers completed through December 2010, means that CDD has provided \$4.65 million to the General Fund for the current fiscal year. These payments equate to 33% more than the amount required based upon the Department's 2010-2011 salary expenditures to date.

It should, however, be noted that the Department's ability to meet budgeted revenue projections from related cost reimbursements depends on the authorized level of staffing because grant funds cannot reimburse City related costs unless there are substantiated salary expenditures. The Department over the past several months has experienced delays in hiring staff, and position vacancies have increased to a total of 27 (including positions in varying stages of allocation and approval of unfreezes). Since **all CDD positions have not been filled as anticipated and salary expenditures have consequently decreased**, the estimate of department related costs contributions likewise decreased.

Change in Related Cost Rate

The City recently adopted CAP 32, establishing revised related costs rates for use by operating Departments. The CDD, which is principally grant-funded, is required under federal Office of Management and Budget (OMB) Circular A-87, Cost Principles for States, Local and Indian Tribal Governments, to apply the City's indirect cost proposal as approved by a federal cognizant agency. Accordingly, the CDD has adjusted its revenue projections. In the case of CDD and many other City departments, the reimbursement to the General Fund of related costs will be less than previously budgeted because department CAP 32 rates are less than CAP 31 rates (upon which the budget was based).

CAP 33 rates, when approved, will be applicable to the current fiscal year. Projections suggest the CDD rate will increase. Therefore, the savings that are currently accruing will be needed to fully reimburse the General Fund in 2011-12. Consequently, the CDD

recommends that it be allowed to retain CDBG funds appropriated, but not yet expended, to the Department for this purpose.

BACKGROUND

CAP 32 Rate Changes

Upon release of the proposed CAP 32 related costs rate in April 2010, the CDD reviewed the impact of the change in department rates. A synopsis of the adjustments required for the currently approved CAP rate is provided below:

	Fringe Benefits	Central Services	Total Related Costs	Total Increase (Decrease)	Line Item % Increase (Decrease)
CAP 31 FY 08-09:					
Regular Employees	31.87%	24.54%	56.41%		
As Needed	5.91%	16.02%	21.93%		
CAP 32 FY 09-10:					
Regular Employees	33.50%	6.09%	39.59%	(16.82%)	(29.82%)
As Needed	19.52%	0.00%	19.52%	(2.41%)	(10.99%)

As the CAP rates change is significant, the CDD recommends that the Mayor and City Council, as well as the City's Managed Hiring Committee, expeditiously approve the Department's hiring of staff, not only to generate related cost reimbursements to the City's General Fund, but also to assist with increased Department workloads related to ARRA grants management, absorbed Commission(s) work, and aforementioned position vacancies.

CDD Related Cost Reimbursements

As directed by the Council, the Department has also analyzed past year(s) related costs contributions. As can be seen by the attached chart, CDD has reimbursed the City \$94.1 million over the past ten years for Department related costs.

Although it may seem that full related costs were not reimbursed in FY 2005-06 to 2008-09, a time period of diminishing grant receipts and a strategic change to provide a lesser CDBG administrative allocation to CDD, it is important to note grant restrictions on many years later now preclude trying to address a situation that was previously found acceptable to the City. Specifically pursuant to OMB Circular A-87, "**cost allocable to a particular Federal award or cost objective may not be charged to other Federal awards to overcome fund deficiencies, to avoid restrictions imposed by law or terms of the Federal awards, or for other reasons.**" Additionally, certain grants managed by the Department limit administrative costs so budget amendments for this purpose would not be allowable. Therefore, it seems important that CDD only reimburse appropriate related costs payments, based on

current applicable salary expenditures, in order to avoid audit findings by grantors that can result in questioned costs, and potential corrective action involving payment of disallowed costs by the City's General Fund.

Moreover, the findings by the CAO documented in the 2009 Report on CAP Rate and Grants adopted by the Council (CF No. 08-2623, March 2009), stated that, although the Federal government states in principle that federal grant awards should "bear their fair share of costs", direct and indirect, it does not guarantee full cost recovery to grant recipients and does not require grantees to seek reimbursement for all grant program costs. Grant contracts can, and often do, limit or prohibit reimbursement for certain costs and require the grant recipient to participate in the funding of the grant programs.

Applying the indirect cost rates included in the approved Cost Allocation Plan identifies the maximum that can be charged to a federal grant for indirect cost, unless the particular grant limits or restricts indirect cost reimbursements by law. Thus, in charging a grant program, the Mayor and City Council can authorize the use of indirect cost rates that are lower than the maximums allowed in the approved CAP.¹ Consequently, not all City grants have been charged related costs. Presumably, this lesser amount of related costs reimbursement is required in order to allow flexibility to the Mayor and Council to utilize the grant for other purposes (e.g., program activities; other administrative activities).

A majority of grant programs managed by CDD, including CDBG, Workforce Investment Act (WIA) and Community Services Block Grant (CSBG) limit indirect cost recovery. Nevertheless, over the last number of years, the **City General Fund has realized total revenue of \$94.1 million from CDD grants or 90% of the total related cost obligation of \$104.8 million.** CDD has compensated for the \$10.7 million "related costs deficit" by releasing a total of \$44.8 million in CDBG salary and other administrative and program savings over the same ten year period of time. However, rather than reallocate these dollars in part to the CDD deficit, the monies were instead authorized for reprogramming toward programs and projects to benefit low- and moderate-income residents – an action that is consistent with the findings of the CAO report discussed above that suggest the Mayor and Council have policy discretion to authorize reimbursements less than full related costs. During the immediate past fiscal year, FY 2009-2011, the CDD provided full cost recovery of related costs associated with department salaries and anticipates doing so again in the current budget cycle (FY 2010-11) and in future years.

Moreover, as directed by the Council, the CAO worked in cooperation with the Department to revise proposed work and staffing plans to reflect reductions in grant receipts for administrative and planning activities². As a result, the authorized CDD staffing has decreased approximately 40% from 487 positions to its current authorized employment level of 299 as documented in the 2010-2011 Second Financial Report dated December 10, 2010.

¹ CAO Report: Cost Allocation Plan (CAP) Rate Study and Grants, Council File 08-2623, dated March 4, 2009

² CAO/CLA Report: 2008-2012 Consolidated Plan, Council File 08-0097, dated February 27, 2008

In conclusion, the CDD has worked with the CAO to ensure budgeted funds fully reimburse the General Fund for related costs. However, in order to maximize related costs revenue for the benefit of the City's General Fund (particularly given the reduction in CAP rates), it is important to allow the Department to fill vacancies in order to reimburse costs. If the Mayor and Council chooses to adopt the CDD recommendations to allow flexibility to hire staff up to the 3% vacancy rate, the General Fund will realize an additional \$600,000 in related costs contributions for this and each succeeding fiscal year. The Department will benefit from much needed staff to manage its Contracts Unit (Senior Management Analyst I position vacated as a result of Early Retirement Incentive Program [ERIP] implementation almost 12 months ago) and other grants administration work.

As indicated above, the CDD is in full compliance with all Council instructions and applicable grant program requirements regarding the related cost matter.



RICHARD L. BENBOW
General Manager

RLB:RG

Attachment

c: Larry Frank, Deputy Mayor
Ivania Solvabarro, Office of the Chief Legislative Analyst
Beryl Taylor, City Administrative Office

CDD Related Cost Report
FY 00-01 to FY 09-10

FY	CAP Rate	Fund No.	Grant Name	Appropriation	SALARIES		RELATED COSTS			PAYMENTS TO GEN FUND			Unpaid RC Obligation
					General	As Needed	Fringe Benefits	Central Svcs	Total RC	Fr Grant	Other Source	Total Pd to GF	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J) = (H + I)	(K)	(L)	(M) = (K + L)	(N) = (J - M)
2009-10	32	424	CDBG	5,247,765	8,448,281	55,993	3,176,443	575,462	3,751,904	3,751,904		3,751,904	-
2009-10	32	51N	CDBG ARRA	182,827	358,457	39,316	127,758	21,830	149,588	182,827		182,827	(33,239)
2009-10	32	428	CSBG	895,403	1,367,174	3,877	458,760	83,261	542,021	563,717		563,717	(21,696)
2009-10	32	51H	CSBG ARRA	392,681	468,713	353,464	226,015	28,545	254,559	266,634		266,634	(12,075)
2009-10	32	51J	EDUCATION FIE	70,764	42,681	91	14,316	2,599	16,915	16,914		16,914	1
2009-10	32	48L	EZ TAX VCHR	146,653	210,453	176	70,536	12,817	83,353	106,484		106,484	(23,131)
2009-10	32	816	IDA	117,961	139,572	408	46,836	8,500	55,336	70,516		70,516	(15,180)
2009-10	32	45L-LACCD	LACCD	-	45,005	75	15,091	2,741	17,832	2,768		2,768	15,064
2009-10	32	52L	LACCD POP	13,736	1,412	1	473	86	559	-		-	559
2009-10	32	551-LE	LEARN & EARN GF	-	374,981	14,988	128,544	22,836	-	-		-	-
2009-10	32	45C	OTSG	135,967	201,225	-	67,410	12,255	79,665	76,712		76,712	2,953
2009-10	32	45D	SCHIFF	91,768	139,886	216	46,904	8,519	55,423	68,338		68,338	(12,915)
2009-10	32	551-SYEP	SYEP GF	-	-	-	-	-	-	-		-	-
2009-10	32	44A	WIA	3,913,118	5,423,143	232,996	1,862,234	330,269	2,192,503	2,192,503		2,192,503	-
2009-10	32	51G	WIA ARRA	1,662,274	1,744,731	191,992	621,962	106,264	728,216	728,216		728,216	-
2009-10 Total				12,870,917	19,966,726	893,592	6,863,282	1,215,974	7,927,875	8,027,533	-	8,027,533	(99,658)
2008-09	31	551-BRIDGES	BRIDGES	-	100,304	-	31,967	24,615	-	-		-	-
2008-09	31	424	CDBG	3,886,320	11,438,909	37,131	3,647,775	2,813,057	6,460,831	3,885,979	1,118,652	5,004,632	1,456,200
2008-09	31	49S	CDC	-	138,399	424	44,133	34,031	78,164	-		-	78,164
2008-09	31	428	CSBG	652,140	1,180,436	2,053	376,326	290,008	666,334	634,277		634,277	32,057
2008-09	31	DPW	DPW	-	16,632	132,644	13,777	25,822	39,599	-		-	39,599
2008-09	31	48L	EZ TAX VCHR	124,015	245,930	67	78,382	60,362	138,744	121,650		121,650	17,094
2008-09	31	816	IDA	104,039	232,618	135	74,143	57,108	131,250	101,204		101,204	30,046
2008-09	31	48D	LA HOPE	40,386	30,966	180	9,878	7,825	17,503	13,579		13,579	3,924
2008-09	31	45L-LACCD	LACCD	10,291	-	-	-	-	-	10,291		10,291	(10,291)
2008-09	31	551-LE	LEARN & EARN GF	-	194,465	66	61,980	47,732	-	-		-	-
2008-09	31	45C	OTSG	140,909	224,035	142	71,408	55,001	126,409	110,835		110,835	15,574
2008-09	31	45D	SCHIFF	145,750	326,317	95	104,003	80,093	184,096	94,852		94,852	89,244
2008-09	31	45L-SHEP	SHEP	29,004	65,734	19	20,951	16,134	37,085	25,639		25,639	11,446
2008-09	31	45L-SYEP	SYEP COUNTY	52,735	146,439	48	46,673	35,944	-	52,735		52,735	(52,735)
2008-09	31	551-SYEP	SYEP GF	-	192,190	69	61,255	47,174	108,429	-		-	108,429
2008-09	31	356	UDAG	-	5,504	-	1,754	1,351	3,105	-		-	3,105
2008-09	31	44A	WIA	3,860,024	7,197,835	271,874	2,310,018	1,808,903	4,119,921	3,602,969	500,000	4,102,969	16,952
2008-09 Total				9,045,613	21,738,712	444,926	6,954,423	5,405,957	12,111,469	6,654,010	1,618,652	10,272,662	1,938,807
2007-08	30	551-BRIDGES	BRIDGES	-	965,420	205	352,785	211,920	-	-		-	-
2007-08	30	424	CDBG	3,693,804	11,226,865	29,220	4,105,181	2,465,778	6,570,959	3,693,804	1,566,710	5,260,514	1,310,445
2007-08	30	49S	CDC	28,852	40,797	318	14,939	8,971	23,910	-		-	23,910
2007-08	30	428	CSBG	310,000	819,908	4,097	299,999	180,177	480,176	310,000		310,000	170,176
2007-08	30	DPW	DPW	-	-	116,536	11,502	5,908	17,410	-		-	17,410
2007-08	30	48L	EZ TAX VCHR	100,937	204,076	15	74,571	44,795	119,366	71,087		71,087	48,279
2007-08	30	48W	HEALTHCARE	19,123	630	(10)	229	138	367	310		310	57
2007-08	30	816	IDA	70,154	160,802	71	58,784	35,300	94,084	65,084		65,084	28,980
2007-08	30	48D	LA HOPE	28,970	73,823	453	27,020	16,227	43,247	28,970		28,970	14,277

CDD Related Cost Report
FY 00-01 to FY 09-10

FY	CAP Rate	Fund No.	Grant Name	Appropriation	SALARIES		RELATED COSTS			PAYMENTS TO GEN FUND			Unpaid RC Obligation
					General	As Needed	Fringe Benefits	Central Svcs	Total RC	Fr Grant	Other Source	Total Pd to GF	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J) = (H + I)	(K)	(L)	(M) = (K + L)	(N) = (J - M)
2007-08	30	45L-LACCD	LACCD	13,358	76,445	0	27,933	16,780	44,713	3,358	-	3,358	41,355
2007-08	30	551-LE	LEARN & EARN GF	-	181,006	14	66,141	39,731	-	-	-	-	-
2007-08	30	45C	OTSG	129,334	96,074	6	35,106	21,089	56,195	42,206	-	42,206	13,989
2007-08	30	100-PR 12	PROP 12	-	160,975	16	58,822	35,335	-	-	-	-	-
2007-08	30	45D	SCHIFF	41,536	90,250	6	32,976	19,810	52,788	41,536	-	41,536	11,252
2007-08	30	45L-SHEP	SHEP	14,662	85,771	7	31,342	18,827	50,169	-	-	-	50,169
2007-08	30	45L-SYEP	SYEP COUNTY	26,692	160,657	13	58,705	35,265	93,970	26,692	-	26,692	67,278
2007-08	30	551-SYEP	SYEP GF	-	180,319	10,487	66,924	40,112	-	-	-	-	-
2007-08	30	356	UDAG	-	8,121	-	2,967	1,782	4,750	-	-	-	4,750
2007-08	30	44A	WIA	2,283,425	7,844,469	297,076	2,895,690	1,736,923	4,632,613	2,283,425	1,106,857	3,390,282	1,242,331
2007-08 Total				6,760,847	22,376,406	458,529	8,221,596	4,934,869	12,284,695	6,566,471	2,673,567	9,240,038	3,044,657
2006-07	29	551-BRIDGES	BRIDGES	-	1,390,194	976	497,913	189,866	-	-	-	-	-
2006-07	29	424	CDBG	2,529,396	10,972,000	28,863	3,931,567	1,500,769	5,432,336	2,529,396	-	2,529,396	2,902,940
2006-07	29	428	CSBG	540,980	833,375	6,978	299,035	114,503	413,538	514,197	-	514,197	(100,659)
2006-07	29	DPW	DPW	-	41	68,880	5,964	7,381	13,345	-	-	-	13,345
2006-07	29	48L	EZ TAX VCHR	59,624	126,566	42	45,327	17,281	62,608	59,624	-	59,624	2,984
2006-07	29	48W	HEALTHCARE	106,314	221,150	51	79,198	30,192	109,390	75,901	-	75,901	33,490
2006-07	29	816	IDA	76,946	70,462	7,825	25,905	10,455	36,360	36,817	-	36,817	(457)
2006-07	29	45L-LA CO ED	LA COUNTY ED	4,007	9,769	10	3,499	1,335	4,834	1,657	-	1,657	3,177
2006-07	29	48D	LA HOPE	55,032	111,244	55	39,841	15,191	55,032	55,032	-	55,032	0
2006-07	29	48J	LAUSD	13,880	29,529	5	10,575	4,031	14,606	13,880	-	13,880	726
2006-07	29	551-LE	LEARN & EARN GF	-	169,353	321	60,573	23,151	-	-	-	-	-
2006-07	29	45L-MCS	MCS	13,096	31,872	1	11,414	4,351	15,764	3,835	-	3,835	11,929
2006-07	29	45C	OTSG	44,368	96,849	31	34,584	13,223	47,807	44,368	-	44,368	3,539
2006-07	29	100-PR 12	PROP 12	-	157,759	30	56,496	21,537	-	-	-	-	-
2006-07	29	45D	SCHIFF	74,118	149,836	49	53,860	20,458	74,118	74,118	-	74,118	0
2006-07	29	45L-SHEP	SHEP	52,716	77,646	38	27,806	10,603	38,411	32,903	-	32,903	5,508
2006-07	29	45L-SYEP	SYEP COUNTY	48,516	84,174	15,972	31,523	13,200	44,723	46,626	-	46,626	(1,902)
2006-07	29	551-SYEP	SYEP GF	50,642	108,129	26,492	41,010	17,597	-	50,642	-	50,642	(50,642)
2006-07	29	356	UDAG	-	4,792	-	1,716	654	2,370	-	-	-	2,370
2006-07	29	44A	WIA	3,184,505	8,554,930	280,788	3,087,781	1,197,820	4,285,601	3,143,865	-	3,143,865	1,141,736
2006-07 Total				6,854,140	23,199,661	437,386	8,345,589	3,213,598	10,650,944	6,682,861	-	6,682,861	3,968,083
2005-06	28	551-BRIDGES	BRIDGES	-	1,384,360	2,418	423,477	250,440	-	-	-	-	-
2005-06	28	44Y	BRWNFLD	1,729	7,939	10	2,428	1,436	3,864	1,729	-	1,729	2,135
2005-06	28	44H	CALWORKS	4,999	6,535	15,503	2,894	2,125	5,020	4,999	-	4,999	21
2005-06	28	424	CDBG	4,614,034	11,577,557	44,834	3,643,008	2,085,953	5,638,961	4,614,034	-	4,614,034	1,024,927
2005-06	28	428	CSBG	433,100	888,490	6,409	272,071	161,029	433,100	433,100	-	433,100	0
2005-06	28	48K	CTC	42,663	86,328	6,911	26,799	16,029	42,827	42,663	-	42,663	165
2005-06	28	DPW	DPW	-	765	140,275	8,342	8,681	17,023	-	-	-	17,023
2005-06	28	48L	EZ TAX VCHR	71,832	148,548	75	45,430	26,862	72,292	71,832	-	71,832	460
2005-06	28	48W	HEALTHCARE	72,288	130,787	61	39,998	23,650	63,648	60,662	-	60,662	2,986
2005-06	28	48D	LA HOPE	73,072	149,589	89	45,750	27,051	72,801	73,072	-	73,072	(272)
2005-06	28	48J	LAUSD	15,753	32,204	17	9,849	5,824	15,673	15,753	-	15,753	(80)

CDD Related Cost Report
FY 00-01 to FY 09-10

FY	CAP Rate	Fund No.	Grant Name	Appropriation	SALARIES		RELATED COSTS			PAYMENTS TO GEN FUND			Unpaid RC Obligation
					General	As Needed	Fringe Benefits	Central Svcs	Total RC	Fr Grant	Other Source	Total Pd to GF	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J) = (H + I)	(K)	(L)	(M) = (K + L)	(N) = (J - M)
2005-06	28	48V	LAWA	163,785	233,515	127	71,416	42,227	113,644	105,526	-	105,526	8,118
2005-06	28	45C	OTSG	26,487	102,794	50	31,437	18,588	50,025	26,487	-	26,487	23,539
2005-06	28	100-PR 12	PROP 12	-	157,759	-	48,243	26,523	-	-	-	-	-
2005-06	28	49A	SBA	-	2,125	2	650	384	1,034	-	-	-	1,034
2005-06	28	45D	SCHIFF	57,346	117,614	61	35,970	21,268	57,238	57,346	-	57,346	(108)
2005-06	28	551-SYEP	SYEP GF	37,651	70,969	26,083	23,210	14,420	-	37,651	-	37,651	(37,651)
2005-06	28	44A	WIA	5,461,351	8,657,561	531,917	2,678,227	1,597,681	4,275,908	3,520,427	-	3,520,427	755,481
2005-06	28	43Y	YO	75,781	(875)	12	(267)	(157)	(424)	-	-	-	(424)
2005-06	28	100-YO	YO GF	-	136,468	55	41,735	24,677	-	-	-	-	-
2005-06 Total				11,151,871	23,891,032	774,908	7,350,667	4,366,690	10,862,634	9,065,281	-	9,065,281	1,797,353
2004-05	27	551-BRIDGES	BRIDGES	-	1,403,733	701	402,505	270,350	-	-	-	-	-
2004-05	27	44Y	BRWNFLD	5,123	15,626	11	4,481	3,010	7,490	5,123	-	5,123	2,367
2004-05	27	44H	CALWORKS	11,363	21,392	14,312	7,266	4,150	11,417	11,363	-	11,363	54
2004-05	27	424	CDBG	5,136,107	11,454,839	52,283	3,288,243	2,206,312	5,494,555	5,136,107	-	5,136,107	358,448
2004-05	27	428	CSBG	401,554	837,080	2,147	240,161	161,226	401,387	401,554	-	401,554	(167)
2004-05	27	48K	CTC	51,875	106,590	9,413	31,305	20,549	51,854	51,875	-	51,875	(21)
2004-05	27	DPW	DPW	-	-	74,474	5,898	156	6,055	-	-	-	6,055
2004-05	27	48L	EZ TAX VCHR	-	9,056	0	2,596	1,744	4,340	-	-	-	4,340
2004-05	27	48W	HEALTHCARE	-	1,021	-	293	197	489	-	-	-	489
2004-05	27	48D	LA HOPE	35,223	40,891	19	11,725	7,876	19,601	35,223	-	35,223	(15,622)
2004-05	27	48J	LAUSD	41,374	81,491	39	23,367	15,695	39,062	24,183	-	24,183	14,879
2004-05	27	48V	LAWA	-	19,430	8	5,571	3,742	9,313	-	-	-	9,313
2004-05	27	45C	OTSG	55,538	114,976	55	32,968	22,145	55,113	55,538	-	55,538	(425)
2004-05	27	100-PR 12	PROP 12	-	176,968	89	50,743	34,084	-	-	-	-	-
2004-05	27	45F	RYA	27,917	32,028	1,781	9,323	6,172	15,496	15,502	-	15,502	(6)
2004-05	27	45D	SCHIFF	51,260	123,176	62	35,319	23,724	59,043	51,260	-	51,260	7,783
2004-05	27	551-SYEP	SYEP GF	17,153	64,062	30,053	20,747	12,401	-	17,153	-	17,153	(17,153)
2004-05	27	44A	WIA	4,532,530	9,066,683	488,019	2,638,069	1,747,268	4,385,337	4,373,851	-	4,373,851	11,487
2004-05	27	43Y	YO	1,431,714	3,169,856	35,983	911,648	610,590	1,522,237	1,431,714	-	1,431,714	90,523
2004-05 Total				11,798,731	26,738,895	769,449	7,722,230	5,151,401	12,082,789	11,610,445	-	11,610,445	472,345
2003-04	26	100-BRIDGES	BRIDGES	-	1,366,209	911	229,859	235,448	-	-	-	-	-
2003-04	26	551-BRIDGES	BRIDGES	11,417	29,282	11,615	5,724	5,692	-	11,417	-	11,417	(11,417)
2003-04	26	44Y	BRWNFLD	2,007	5,894	3	992	1,016	2,007	2,007	-	2,007	(0)
2003-04	26	44H	CALWORKS	8,117	17,533	17,244	4,136	3,981	8,117	8,117	-	8,117	(0)
2003-04	26	424	CDBG	4,117,341	12,068,135	52,859	2,033,483	2,082,273	4,115,756	4,117,341	-	4,117,341	(1,655)
2003-04	26	428	CSBG	355,775	1,043,654	1,752	175,663	179,919	355,582	355,775	-	355,775	(192)
2003-04	26	45C	OTSG	41,482	73,555	42	12,375	12,676	25,051	41,482	-	41,482	(16,432)
2003-04	26	100-PR 12	PROP 12	-	129,456	80	21,780	22,310	-	-	-	-	-
2003-04	26	45F	RYA	78,190	185,175	28,284	33,092	33,481	66,573	66,573	-	66,573	(0)
2003-04	26	45D	SCHIFF	37,968	111,221	77	18,713	19,168	37,880	37,968	-	37,968	(88)
2003-04	26	551-SYEP	SYEP GF	-	(1,330)	10	(223)	(229)	-	-	-	-	-
2003-04	26	356	UDAG	38,595	111,520	5,002	19,102	19,494	38,595	38,595	-	38,595	0
2003-04	26	41G	UNITE LA	185	545	0	92	94	185	185	-	185	(0)

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FY	CAP Rate	Fund No.	Grant Name	Appropriation	SALARIES		RELATED COSTS			PAYMENTS TO GEN FUND			Unpaid RC Obligation
					General	As Needed	Fringe Benefits	Central Svcs	Total RC	Fr Grant	Other Source	Total Pd to GF	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J) = (H + I)	(K)	(L)	(M) = (K + L)	(N) = (J - M)
2003-04	26	44A	WIA	3,344,286	7,515,226	472,113	1,296,542	1,321,170	2,617,713	2,614,293	-	2,614,293	3,430
2003-04	26	41F	WTW	385,749	1,125,707	19,646	190,696	195,054	385,749	385,749	-	385,749	0
2003-04	26	43Y	YO	2,861,458	4,720,605	111,654	801,668	819,579	1,621,267	1,629,328	-	1,629,328	(208,061)
2003-04 Total				11,282,570	28,502,386	721,093	4,943,713	4,951,126	9,274,476	9,508,920	-	9,508,920	(234,343)
2002-03	25	551-BRIDGES	BRIDGES	-	1,048,451	-	154,647	261,064	-	-	-	-	-
2002-03	25	44Y	BRWNFLD	3,775	9,521	-	1,404	2,371	3,775	3,775	-	3,775	(0)
2002-03	25	44H	CALWORKS	17,336	22,782	24,895	8,349	6,004	14,353	17,336	-	17,336	(2,982)
2002-03	25	424	CDBG	4,209,611	10,544,526	59,821	1,567,306	2,626,383	4,193,689	4,209,611	-	4,209,611	(15,922)
2002-03	25	428	CSBG	353,019	888,944	1,660	131,452	221,369	352,821	353,019	-	353,019	(198)
2002-03	25	443	JTPA	-	32	-	5	8	13	-	-	-	13
2002-03	25	100-LAFCO	LAFCO	-	9,991	-	1,474	2,488	-	-	-	-	-
2002-03	25	45C	OTSG	25,577	86,592	-	12,772	21,561	34,334	25,577	-	25,577	8,757
2002-03	25	100-PR 12	PROP 12	-	48,289	-	7,123	12,024	-	-	-	-	-
2002-03	25	45F	RYA	110,312	187,505	36,312	34,934	47,172	82,106	86,456	-	86,456	(4,350)
2002-03	25	45D	SCHIFF	46,344	112,445	-	16,586	27,999	44,584	46,334	-	46,334	(1,750)
2002-03	25	551-SYEP	SYEP GF	-	-	-	-	-	-	-	-	-	-
2002-03	25	41G	UNITE LA	373	941	-	139	234	373	373	-	373	(0)
2002-03	25	44A	WIA	3,345,654	6,874,957	497,509	1,113,757	1,718,486	2,832,243	2,891,839	-	2,891,839	(59,596)
2002-03	25	41F	WTW	326,500	690,195	16,588	105,128	172,079	277,207	279,194	-	279,194	(1,987)
2002-03	25	43Y	YO	1,821,220	4,246,848	207,064	667,906	1,060,221	1,728,127	1,752,931	-	1,752,931	(24,804)
2002-03 Total				10,259,721	24,772,018	843,849	3,822,980	6,179,464	9,563,625	9,666,446	-	9,666,446	(102,821)
2001-02	24	44C	AT RISK YOUTH	12,767	27,514	0	5,169	7,332	12,491	12,767	-	12,767	(276)
2001-02	24	551-BRIDGES	BRIDGES	-	1,037,131	2,626	194,807	276,404	-	-	-	-	-
2001-02	24	44Y	BRWNFLD	2,495	7,229	-	1,355	1,926	3,282	2,495	-	2,495	787
2001-02	24	44H	CALWORKS	68,292	77,538	245,815	46,838	21,450	68,289	68,292	-	68,292	(3)
2001-02	24	424	CDBG	4,551,596	10,782,085	73,910	2,031,353	2,873,682	4,905,015	4,551,596	-	4,551,596	353,418
2001-02	24	428	CSBG	385,729	878,108	7,757	165,665	234,041	399,705	385,729	-	385,729	13,976
2001-02	24	443	JTPA	-	1,024	0	192	273	465	-	-	-	465
2001-02	24	100-LAFCO	LAFCO	-	8,503	1	1,594	2,266	-	-	-	-	-
2001-02	24	40L	LLEBG	-	403	-	75	107	183	-	-	-	183
2001-02	24	45C	OTSG	15,988	55,687	-	10,441	14,841	25,282	15,988	-	15,988	9,294
2001-02	24	100-PR 12	PROP 12	-	34,836	-	6,532	9,284	-	-	-	-	-
2001-02	24	45F	RYA	75,134	156,453	1,347	29,512	41,699	71,211	71,211	-	71,211	(0)
2001-02	24	45D	SCHIFF	44,277	87,204	2	16,351	23,240	39,591	44,277	-	44,277	(4,686)
2001-02	24	551-SYEP	SYEP GF	-	-	589	77	2	-	-	-	-	-
2001-02	24	41G	UNITE LA	5,907	13,870	1	2,501	3,696	6,297	5,907	-	5,907	391
2001-02	24	44A	WIA	2,828,059	6,147,051	348,892	1,198,417	1,639,306	2,837,722	2,828,655	-	2,828,655	9,067
2001-02	24	41F	WTW	666,642	1,882,028	62,650	351,113	501,761	862,874	666,642	-	666,642	196,231
2001-02	24	43Y	YO	1,766,469	3,753,240	336,787	747,986	1,001,316	1,749,302	1,749,302	-	1,749,302	0
2001-02 Total				10,413,355	24,949,905	1,080,377	4,820,969	6,652,607	10,981,709	10,402,862	-	10,402,862	578,847
2000-01	23	44C	AT RISK YOUTH	3,458	8,111	7	1,598	1,859	3,457	3,458	-	3,458	(1)
2000-01	23	551-BRIDGES	BRIDGES	-	886,930	-	174,722	203,321	-	-	-	-	-
2000-01	23	44H	CALWORKS	64,818	120,117	78,332	34,351	32,168	66,519	64,818	-	64,818	1,701

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FY	CAP Rate	Fund No.	Grant Name	Appropriation	SALARIES		RELATED COSTS			PAYMENTS TO GEN FUND			Unpaid RC Obligation
					General	As Needed	Fringe Benefits	Central Svcs	Total RC	Fr Grant	Other Source	Total Pd to GF	
(A)	(B)	(C)	(D)	(E)	(F)	(G)	(H)	(I)	(J) = (H + I)	(K)	(L)	(M) = (K + L)	(N) = (J - M)
2000-01	23	424	CDBG	4,693,604	10,156,619	111,984	2,015,135	2,334,526	4,349,662	4,693,604		4,693,604	(343,942)
2000-01	23	428	CSBG	381,935	868,813	11,072	176,520	204,371	380,891	381,935		381,935	(1,044)
2000-01	23	663	DJK	152,324	750,619	400	147,851	172,065	319,917	152,324		152,324	167,593
2000-01	23	44V	DOJ	27,020	62,321	1,010	12,409	14,344	26,753	27,020		27,020	(267)
2000-01	23	443	JTPA	200,674	379,224	4,796	75,324	87,202	162,526	200,674		200,674	(38,148)
2000-01	23	100-LAFCO	LAFCO	-	15,648	30	3,085	3,588	-	-		-	-
2000-01	23	40L	LLEBG	-	13,455	4	2,650	3,084	5,734	-		-	5,734
2000-01	23	851	OCAP	-	53,272	36	10,494	12,212	22,706	-		-	22,706
2000-01	23	551-SYEP	SYEP GF	-	10,339	6,716	2,953	2,767	-	-		-	-
2000-01	23	356	UDAG	158,242	71,545	1,669	14,315	16,497	30,812	158,242		158,242	(127,431)
2000-01	23	41G	UNITE LA	9,913	23,237	12	4,577	5,327	9,904	9,913		9,913	(10)
2000-01	23	44A	WIA	2,169,804	4,866,020	212,949	1,010,836	1,155,402	2,166,238	2,180,788		2,180,788	(14,550)
2000-01	23	41F	WTW	835,375	1,448,980	63,399	293,965	335,859	629,824	835,375		835,375	(205,551)
2000-01	23	43Y	YO	969,946	2,110,636	88,906	427,729	489,021	916,750	919,946		919,946	(3,196)
2000-01 Total				9,667,144	21,985,885	581,947	4,408,515	5,073,616	9,091,693	9,628,098		9,628,098	(536,404)
Grand Total				100,104,879	238,121,626	6,946,055	63,353,062	47,145,302	104,831,911	89,812,625	4,292,219	94,105,044	10,726,867
								All Sources	104,831,911			94,105,044	(10,726,867)
												90%	