



**Western Riverside County  
Regional Conservation Authority**  
*www.wrc-rca.org*

**EXECUTIVE COMMITTEE**

*The Executive Committee, consisting of the RCA Board Chairman, Vice Chairman, Past Chairman, and four members of the RCA Board, makes recommendations regarding personnel, administrative and financial matters, as well as provide guidance on a broad range of issues including target areas or types of habitats needed to remain in rough step. In addition, the Executive Committee may schedule Funding Coordination Committee workshops to discuss funding and acquisition strategy.*

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**MEETING**

12:00 p.m.  
Wednesday, January 16, 2008  
Riverside County Administrative Center  
Fifth Floor, Conference Room C  
4080 Lemon Street, Riverside

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**EXECUTIVE COMMITTEE MEMBERS**

**Eugene Montanez, Chairman**  
*City of Corona*  
**John Tavaglione, Vice Chairman**  
*County of Riverside, District II*  
**Jeff Stone, Past Chairman**  
*County of Riverside, District III*  
**Larry Dressel**  
*City of Beaumont*  
**Jim Hyatt**  
*City of Calimesa*  
**Andy Melendrez**  
*City of Riverside*  
**Gary Thomasian**  
*City of Murrieta*

**Joe Richards, Executive Director**  
**Honey Bernas, Director of Administrative Services**  
**Ken Graff, Director of Land Acquisition**



# WESTERN RIVERSIDE COUNTY REGIONAL CONSERVATION AUTHORITY

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[www.wrc-rca.org](http://www.wrc-rca.org)

## Executive Committee

### MEETING AGENDA\*

*\*Action(s) may be taken on any item listed on the agenda.*

Wednesday, January 16, 2008  
12:00 P.M.

Riverside County Administrative Center  
Fifth Floor, Conference Room C  
4080 Lemon Street  
Riverside, CA 92501

*In compliance with the Americans with Disabilities Act and Government Code Section 54954.2, if special assistance is needed to participate in an Executive Committee meeting, please contact the Clerk of the Board at (951) 955-9700. Notification of at least 48 hours prior to meeting time will assist staff in assuring that reasonable arrangements can be made to provide accessibility at the meeting.*

**1. CALL TO ORDER**

**2. ROLL CALL**

**3. PUBLIC COMMENT** *(At this time members of the public can address the Executive Committee regarding any items within the subject matter jurisdiction of the RCA that are not separately listed on this agenda. Members of the public will have the opportunity to speak on agenda items at the time the item is called for discussion. No action may be taken on items not listed on the agenda unless authorized by law. Each individual speaker is limited to speak three (3) continuous minutes or less. Any person wishing to address the Executive Committee on any matter, whether or not it appears on this agenda, is requested to complete a Request to Speak form available at the door. The completed form is to be submitted to the Clerk of the Board prior to an individual being heard. Whenever possible, lengthy testimony should be presented to the Executive Committee in writing and only pertinent points presented orally. Any written documents to be distributed or presented to the Executive Committee shall be submitted to the Clerk of the Board.)*

**4. COMMITTEE MEMBER ANNOUNCEMENTS**

**5. ADDITIONS/REVISIONS** *(The Committee may add an item to the Agenda after making a finding that there is a need to take immediate action on the item and that the item came to the attention of the Committee subsequent to the posting of the agenda. An action adding an item to the agenda requires 2/3 vote of the Committee. If there are less than 2/3 of the Committee Members present, adding an item requires a unanimous vote. Added items will be placed for discussion at the end of the agenda.)*

## **RCA EXECUTIVE COMMITTEE AGENDA**

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January 16, 2008

### **6. APPROVAL OF MINUTES**

### **7. APPROVAL OF POLICY NO. RCA-GA001 ESTABLISHING A YEAR-END ACCRUAL PERIOD**

#### Overview

That the RCA Executive Committee:

- 1) Approve RCA Policy Number RCA-GA001; and
- 2) Authorize staff to agendize this matter for the February 4, 2008 meeting of the RCA Board of Directors.

### **8. FISCAL YEAR 2007-08 FIRST QUARTER FINANCIAL REPORT**

#### Overview

That the RCA Executive Committee:

- 1) Receive and file the Fiscal Year 2007-08 First Quarter Financial Report; and
- 2) Authorize staff to agendize this matter for the February 4, 2008 meeting of the RCA Board of Directors.

### **9. EXECUTIVE DIRECTOR'S REPORT**

### **10. FUTURE AGENDA ITEMS:** *(Committee members are invited to suggest additional items to be brought forward for discussion.)*

### **11. ADJOURNMENT**

The next meeting of the Western Riverside County Regional Conservation Authority Executive Committee will be Wednesday, February 20, 2008, at 12:00 p.m., in the Fifth Floor Conference Room C, 4080 Lemon Street, Riverside, California, 92501.

# **AGENDA ITEM NO. 6**

## **MINUTES**



# **WESTERN RIVERSIDE COUNTY REGIONAL CONSERVATION AUTHORITY**

[www.wrc-rca.org](http://www.wrc-rca.org)

## **Executive Committee**

### **MEETING MINUTES**

**Wednesday, December 19, 2007**

#### **1. CALL TO ORDER**

The meeting of the Western Riverside County Regional Conservation Authority Executive Committee was called to order by Chairman Jeff Stone at 12:05 p.m., in Conference Room A in the County Administrative Center, 4080 Lemon Street, Fifth Floor, in Riverside, California 92501.

#### **2. ROLL CALL**

##### **Committee Members/Alternates Present**

Eugene Montanez  
Darcy Kuenzi  
John Tavaglione  
Jeff Stone  
Robin Lowe

##### **Committee Members Absent**

Dale Stubblefield  
Gary Thomasian

#### **3. PUBLIC COMMENT**

There were no public comments.

#### **4. COMMITTEE MEMBER ANNOUNCEMENTS**

There were no Committee Member announcements.

#### **5. ADDITIONS/REVISIONS**

There were no additions/revisions.

#### **6. APPROVAL OF MINUTES**

***M/S/C (MONTANEZ/TAVAGLIONE) to approve the November 21, 2007  
Executive Committee meeting minutes, as presented.***

**7. APPROVAL OF THE FISCAL YEAR 2007 FINANCIAL STATEMENTS AND AUDITORS' REPORTS**

Honey Bernas, Director of Administrative Services, presented the results of RCA's annual audit. She said that a Single Audit had to be performed because RCA received federal funds. She then reviewed the audit findings, the auditor's recommendations, and staff response to the findings. In conclusion, RCA's financial position is sound and there were no findings concerning the federal awards.

Joe Richards, Executive Director, added that the findings were minor in nature. He commended Honey Bernas and her accounting staff (Rochelle Jensen – Administrative Services Officer, Gary Poor – Administrative Manager), and Brian Beck, Land Acquisition Analyst, for a great job on the audit.

***M/S/C (LOWE/TAVAGLIONE) to:***

- 1) Approve the Fiscal Year 2007 Financial Statements and Auditor's Reports;***
- 2) Endorse the actions in Attachment 2; and***
- 3) Authorize staff to agendize this matter for ratification at the January 7, 2008 meeting of the RCA Board of Directors.***

**8. VEGETATION MANAGEMENT PROGRAM AGREEMENT WITH THE CALIFORNIA DEPARTMENT OF FORESTRY AND FIRE PROTECTION TO DEVELOP A PRESCRIBED BURN PLAN FOR RCA PROPERTIES**

Ken Graff, Director of Land Acquisition, reported on the importance of having a Vegetation Management Program. The proposed agreement with the California Department of Forestry and Fire Protection (CDF) is to develop a vegetation management program and would include a burn plan. He said that RCA Legal Counsel continues to work with CDF Legal Counsel on the agreement specifically relating to making a claim against the CDF for property damage. To reduce the potential for fire hazards next summer, it would be ideal to implement a burn plan during the winter and spring season. Although the provisions relating to property damage must still be worked out with CDF, in order to implement the burn plan prior to next summer, he recommended that the RCA Board adopt the vegetation management agreement as currently negotiated by Legal Counsel and authorize Legal Counsel to continue to negotiate toward improved property damage provisions.

***M/S/C ( MONTANEZ/KUENZI) to:***

- 1) Adopt the Vegetation Management Program Agreement as currently negotiated by Legal Counsel;***
- 2) Allow Legal Counsel to continue to negotiate toward improved property damage provisions; and,***
- 3) Authorize staff to agendize this matter for the January 7, 2008 meeting of the RCA Board of Directors.***

**9. AGREEMENT BETWEEN THE WESTERN RIVERSIDE COUNTY REGIONAL CONSERVATION AUTHORITY AND THE U.S. FISH AND WILDLIFE SERVICE FOR A POSITION DEDICATED TO THE IMPLEMENTATION OF THE MSHCP**

Honey Bernas emphasized the importance of having a full-time, local representative from the U.S. Fish and Wildlife Service in the RCA Office to assist in the implementation of the Multiple Species Conservation Plan. The position is a GS-14 policy level, at \$165,000 per year, and would be funded with Development Mitigation Fees and various operational revenues. The proposed term of the agreement is for four years or until work is completed, whichever comes first.

Joe Richards recalled that this was as a result of the meeting with the Secretary of the U.S. Department of the Interior, Dirk Kempthorne, wherein a request was made that a Service position dedicated to Plan implementation be created.

In response to Robin Lowe as to whom the GS-14 staff reports to, Joe Richards said that it would probably be Jim Bartel, Regional Manager of the Carlsbad Office.

Eugene Montanez asked who RCA would turn to if a determination is made by the FWS staff contrary to RCA, and Joe Richards stated that RCA would then bring the matter forward to Washington, D.C.

***M/S/C (KUENZI/LOWE ) to:***

- 1) Authorize the Executive Director to prepare an agreement for a GS-14 Policy Level Position with the USFWS;***
- 2) Approve the Budget Adjustment contained in the Financial Information section below; and***
- 3) Authorize staff to agendize this matter for the January 7, 2008 meeting of the RCA Board of Directors.***

**10. EXECUTIVE DIRECTOR'S REPORT**

There was no Executive Director report.

**11. FUTURE AGENDA ITEMS**

There were no future agenda items requested by the Executive Committee.

**12. CLOSED SESSION ITEMS**

Steve DeBaun, Legal Counsel, announced that agenda item 12B, **Conference with Legal Counsel: Anticipated Litigation**, was pulled from the Closed Session.

At 12:59 p.m., Chairman Stone adjourned the meeting to Closed Session.

**12A. CONFERENCE WITH REAL PROPERTY NEGOTIATOR**

**Pursuant to Government Code Section 54956.8**

**Negotiating Parties:** RCA – Director of Land Acquisition and Property Management or Designee

**Under Negotiation:** Price/Terms

Item	Assessor Parcel No.	Property Owner(s)
1	900-070-001	Winchester 700/K. Eric Friess

**12C. CONFERENCE WITH LEGAL COUNSEL: PUBLIC EMPLOYMENT**

**Pursuant to Government Code Section 54957**

**Title:** Executive Director

Public Employee Recruitment

At 1:49 p.m., the meeting reconvened. There were no announcements from the Closed Session.

**13. ADJOURNMENT**

With no other items to be discussed, Chairman Stone adjourned the meeting at 1:50 p.m. The next Western Riverside County Regional Conservation Authority Executive Committee meeting is scheduled to be held at 1:00 p.m., on Wednesday, January 16, 2008, County Administrative Center, Fifth Floor Conference Room C, 4080 Lemon Street, Riverside.

Respectfully submitted,



Honey Bernas  
Clerk of the Board

# **AGENDA ITEM NO. 7**

## **APPROVAL OF POLICY NO. RCA-GA001 ESTABLISHING YEAR-END ACCRUAL PERIOD**

*Regional Conservation Authority*

**POLICY NUMBER RCA-GA001 ESTABLISHING A  
FISCAL YEAR-END ACCRUAL PERIOD**

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**Staff Contact:**

**Honey Bernas  
Director of Adm. Services  
(951) 955-2842**

**Background:**

In order to comply with a recommendation contained in the Fiscal Year 2007 Audit Report, staff recommends that the RCA adopt the attached policy establishing a 90-day accrual period for fiscal year end.

Adoption of this policy will result in a change from a 60 to 90 day accrual period. Changing to a 90 day accrual period will provide consistency with the Authority's Fee Collection and Remittance policy which provides a 90 day grace period for Permittees.

**Staff Recommendation:**

That the RCA Executive Committee:

- 1) Approve RCA Policy Number RCA-GA001 establishing a 90 day accrual period;  
and
- 2) Authorize staff to agendize this matter for the February 4, 2008 meeting of the RCA Board of Directors.

**Attachment:**

Policy No. RCA-GA001

# **AGENDA ITEM NO. 7**

## **Attachment 1**

**Policy No. RCA-GA001**



<b>SUBJECT:     MODIFIED ACCRUAL</b>
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<b>SECTION:</b>	2C	<b>CATEGORY:</b> General Accounting - Accruals
<b>POLICY NUMBER:</b>	RCA-GA001	<b>APPROVED BY:</b> RCA Board of Directors
<b>EFFECTIVE DATE:</b>	Pending	<b>AGENDA ITEM NO.:</b> 7 <b>DATE APPROVED/REVISED:</b> Pending

**PURPOSE:** To establish an accrual period and materiality level for year-end financial reporting and consistent accounting of revenues and expenditures.

**POLICY:** This policy establishes a 90-day accrual period for recognizing revenues and expenditures at fiscal year end and establishes a materiality level of \$1,000.00 for expenditures. There is no materiality level for revenue recognition.

**PROCEDURES:**

Revenues: All revenues earned in the fiscal year which are received within 90 days subsequent to fiscal year end shall be accrued.

Expenditures: All expenditures of \$1,000.00 or more incurred during the fiscal year shall be accrued and paid within 90 days after fiscal year end.

**REFERENCES:**

California Government Code Section 26881  
Measurement Focus and Basis of Accounting, GAAFR/GFOA 2005

<b>SECTION:</b>	2C
<b>POLICY</b>	RCA-GA001

**AGENDA ITEM NO. 8**

**FISCAL YEAR 2007-08  
FIRST QUARTER  
FINANCIAL REPORT**

*Regional Conservation Authority*

**FISCAL YEAR 2007-08 FIRST QUARTER FINANCIAL REPORT**

**Staff Contact:**

**Honey Bernas  
Director of Adm. Services  
(951) 955-2842**

**Background:**

Attached is the Fiscal Year 2007-08 First Quarter Financial Report, which includes a cash balance summary, financial statement overview, detailed financial statements, and MSHCP Fee Collections.

**Staff Recommendation:**

That the RCA Executive Committee:

- 1) Receive and file the Fiscal Year 2006-07 Third Quarter Financial Report; and
- 2) Authorize staff to agendize this matter for the February 4, 2008 meeting of the RCA Board of Directors.

**Attachments:**

1. Cash Balance Summary and Financial Statement Overviews
2. Detailed Financial Statements
3. MSHCP Fee Collections

# **AGENDA ITEM NO. 8**

## **Attachment 1**

### **Cash Balance Summary And Financial Statement Overviews**

FISCAL YEAR 2006-07 SECOND QUARTER FINANCIAL STATEMENT  
JULY 1 – SEPTEMBER 30, 2007

<b>CASH BALANCE SUMMARY</b> Rounded to the Nearest Million	
<b>Balance as of 07-01-07</b>	<b>\$ 32,000,000</b>
<b>Prior Year A/R Collected</b>	<b>\$ 3,000,000</b>
<b>Income 07-01-07 through 09-30-07</b>	<b><u>\$ 2,000,000</u></b>
<b>Cash Available</b>	<b>\$ 37,000,000</b>
<b>Expenditures 07-01-07 through 09-30-07</b>	<b><u>\$ (16,000,000)</u></b>
<b>Balance as of 09-30-07</b>	<b><u>\$ 21,000,000</u></b>

FISCAL YEAR 2007-08 FIRST QUARTER FINANCIAL STATEMENT

**JULY 1 – SEPTEMBER 30, 2007**  
**BUDGET TO ACTUAL AND FISCAL YEAR-END PROJECTIONS**  
**OPERATIONS (DEPARTMENT 935100)**

	<b>Budget</b>	<b><u>Actuals and Accruals</u></b>	<b><u>Projected</u></b>
<b><u>Revenue:</u></b>	<b>\$ 1,002,713</b>	<b>\$ 186,084</b>	<b>\$ 888,025</b>
<b><u>Appropriations:</u></b>			
<b>Salaries &amp; Benefits</b>	<b>424,657</b>	<b>91,568</b>	<b>369,787</b>
<b>Contracts</b>	<b>367,410</b>	<b>44,278</b>	<b>398,410</b>
<b>Other Supplies &amp; Services</b>	<b>587,293</b>	<b>25,101</b>	<b>471,121</b>
<b>Equipment/Depreciation</b>	<b>165,845</b>	<b>3,921</b>	<b>165,845</b>
<b>Cost Applied</b>	<b><u>(542,493)</u></b>	<b><u>(89,870)</u></b>	<b><u>(542,493)</u></b>
<b>Total Appropriations</b>	<b>\$ 1,002,713</b>	<b>\$ 74,999</b>	<b>\$ 862,669</b>
<b>Net Operating Position (NOP)</b>	<b><u>\$ 0</u></b>	<b><u>\$ 111,806</u></b>	<b><u>\$ 25,355</u></b>

**FISCAL YEAR 2007-08 SECOND QUARTER FINANCIAL STATEMENT  
 JULY 1 – SEPTEMBER 30, 2007  
 BUDGET TO ACTUAL AND YEAR-END PROJECTIONS  
 LAND ACQUISITION (DEPARTMENT 935201)**

	<u>Budget</u>	<u>Actuals and Accruals</u>	<u>Projected</u>
<b>Revenue:</b>	<b>\$ 42,730,466</b>	<b>\$ 13,966,001</b>	<b>\$ 43,052,577</b>
<b>Appropriations:</b>			
<b>Salaries &amp; Benefits</b>	<b>1,347,219</b>	<b>342,088</b>	<b>1,352,503</b>
<b>Contracts</b>	<b>3,518,695</b>	<b>245,255</b>	<b>3,448,695</b>
<b>Other Supplies &amp; Services</b>	<b>2,106,813</b>	<b>134,199</b>	<b>2,174,519</b>
<b>Equipment/Depreciation</b>	<b>33,868</b>	<b>9,026</b>	<b>33,868</b>
<b>Capital Assets</b>	<b><u>44,112,149</u></b>	<b><u>24,657,677</u></b>	<b><u>47,366,510</u></b>
<b>Total Appropriations</b>	<b>\$ 51,118,744</b>	<b>\$ 25,388,246</b>	<b>\$ 54,376,095</b>
<b>Net Operating Position (NOP)</b>	<b>\$(8,388,278)</b>	<b>\$(11,422,244)</b>	<b>\$(11,323,518)</b>
<b>Adjustment From Cash Balance</b>	<b>\$ 8,388,278</b>	<b>\$ 11,422,244</b>	<b>\$ 11,323,518</b>
<b>Adjusted NOP</b>	<b><u>\$ 0</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 0</u></b>

**FISCAL YEAR 2007-08 FIRST QUARTER FINANCIAL STATEMENT  
 JULY 1 – SEPTEMBER 30, 2007  
 BUDGET TO ACTUAL AND FISCAL YEAR-END PROJECTIONS  
 MANAGEMENT AND MONITORING (DEPARTMENT 935300)**

	<u>Budget</u>	<u>Actuals and Accruals</u>	<u>Projected</u>
<b>Revenue:</b>	<b>\$2,683,694</b>	<b>\$ 629,755</b>	<b>\$ 2,683,694</b>
<b>Appropriations:</b>			
<b>Salaries &amp; Benefits</b>	<b>193,228</b>	<b>5,248</b>	<b>193,228</b>
<b>Contracts</b>	<b>2,281,249</b>	<b>460,430</b>	<b>2,281,249</b>
<b>Other Supplies &amp; Services</b>	<b>203,217</b>	<b>22,441</b>	<b>203,217</b>
<b>Equipment/Depreciation</b>	<b>6,000</b>	<b>0</b>	<b>6,000</b>
<b>Total Appropriations</b>	<b><u>\$ 2,683,694</u></b>	<b><u>\$ 488,120</u></b>	<b><u>\$2,683,694</u></b>
<b>Net Operating Position (NOP)</b>	<b><u>\$ 0</u></b>	<b><u>\$ 141,636</u></b>	<b><u>\$ 0</u></b>

# **AGENDA ITEM NO. 8**

## **Attachment 2**

### **Detailed Financial Statements**

# REGIONAL CONSERVATION AUTHORITY (RCA)

Fund 51630, DeptID 935100 (Operations)

**BUDGET TO ACTUAL ANALYSIS FOR FY 07-08, PERIOD ENDING 9/30/07**

Source: RVGLA58D (Revenues), and RVGLA56D(Expenditures), Final dated 10/6/07.

Last Revision Date: January 9, 2008

By: Gary M. Poor, CPA, Administrative Manager

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**Revenue Budget to Actual and Projections - Fiscal Year 2008**

DeptID	Account	Description	Budget Amount	Actual Revenue through 9/30/07	September Accruals	NOTES	Total Actuals and Accruals thru 9/30/07	Projection thru 6/30/08	Projection Over/(Under) Budg at 6/30/08
<b>Dept. 935100 Revenue:</b>									
935200	711040	Measure A-Local Streets & Roads	0	0	0	F14	0	0	0
935200	722002	Participating Special Entities	3,000	0	0		0	3,000	0
935200	740020	Interest	16,575	0	9,931	F9	9,931	39,724	23,149
935200	771410	Flood Control Covered Projects	250,000	0	0		0	250,000	0
935200	777170	Development Fees-MSHCP	519,162	2,248,295	(2,150,125)	F2	98,171	384,395	(134,767)
935200	777600	TUMF-Developer Fees	29,107	0	34,635	F5	34,635	34,635	5,528
935200	777860	Joint Project Review Deposits	120,771	28,043	0	F13	28,043	112,173	(8,598)
935200	781360	Other Misc Revenue	0	55,000	(55,000)	F15	0	0	0
935200	781520	Contrib From Other Funds-TIPPING	64,098	0	16,025	F20	16,025	64,098	0
			0	0	0		0	0	0
<b>Dept. 935100 Total Revenue</b>			<b>1,002,713</b>	<b>2,331,339</b>	<b>(2,144,534)</b>		<b>186,804</b>	<b>888,025</b>	<b>(114,688)</b>

**Expenditures Budget to Actual and Projections - Fiscal Year 2008**

DeptID	Account	Description	Budget Amount	Sum Expended Amount through 9/30/07	September Accruals	NOTES	Total Actuals and Accruals through 9/30/07	Projection through 6/30/08	Projection (Over)/Under Budget at 6/30/08
<b>Dept. 935100 Appropriations:</b>									
<b>Appropriation 1 (Salaries and Benefits):</b>									
935200	510040	Regular Salaries	275,208	95,624	(30,959)	F7,F22	64,665	222,343	52,865
935200	510040	Estimated Retirement Payoffs	0	0	0		0	22,763	(22,763)
935200	510420	Overtime	0	0	0		0	0	0
935200	510440	Administrative Leave	0	2,355	0		2,355	2,355	(2,355)
935200	510460	Leave Buy-Out Parity	43,515	0	0	F18	0	43,515	0
935200	510320	Temporary Salaries-TAP	0	0	0		0	0	0
935200	518100	Budgeted Benefits	105,934	36,150	(11,602)	F8,F22	24,548	78,810	27,124
<b>Appropriation 1 Total</b>			<b>424,657</b>	<b>134,129</b>	<b>(42,561)</b>		<b>91,568</b>	<b>369,787</b>	<b>54,870</b>
<b>Appropriation 2 (Supplies and Services):</b>									
935200	520200	Communications	7,937	1,623	778	F12	2,401	7,937	0
935200	520230	Cellular Phone	1,846	57	0		57	1,846	0
935200	520260	Computer Lines	9,346	1,152	576	F12	1,729	9,346	0
935200	520270	County Delivery Service	125	0	0		0	125	0
935200	520940	Insurance-Other	0	0	0		0	0	0
935200	521500	Maint-Motor Vehicles	0	0	0		0	0	0
935200	521540	Maint-Office Equipment	4,764	210	105	F12	315	4,764	0
935200	521640	Maint-Software	10,229	0	0		0	10,229	0
935200	523230	Miscellaneous Expense	19,308	0	0		0	14,291	5,017
935200	523620	Books/Publications	527	0	0		0	527	0
935200	523640	Computer Equip-Non Fixed Asset	5,000	0	0		0	5,000	0
935200	523680	Office Equip Non Fixed Assets	4,500	51	0		51	4,500	0
935200	523700	Office Supplies	9,237	1,588	0		1,588	9,237	0
935200	523720	Photocopying	1,750	0	0		0	1,750	0
935200	523760	Postage-Mailing	5,174	329	0		329	3,174	2,000
935200	523800	Printing/Binding	6,327	0	0		0	4,327	2,000
935200	523840	Computer Equipment-Software	1,000	49	0		49	1,000	0
935200	524560	Auditing And Accounting	42,000	0	0	F19	0	9,600	32,400
935200	524900	GIS Services	0	0	0		0	12,000	(12,000)
935200	525020	Legal Services	250,000	1,947	0		1,947	226,000	24,000
935200	525140	Personnel Services (HR)	11,836	0	2,959	F21	2,959	11,836	0
935200	525300	OASIS Processing-Financials	6,951	2,595	356	F10	2,951	11,312	(4,361)
935200	525310	OASIS Processing-HRMS	2,894	0	0	F10	0	0	2,894
935200	525440	Professional Services	5,400	0	0		0	5,400	0
935200	526410	Legally Required Notices	0	0	0		0	0	0
935200	526420	Advertising	35	0	0		0	35	0
935200	526700	Rent-Lease Bldgs	50,000	5,749	(1,379)	F17	4,370	17,778	32,222
935200	527780	Special Program Exp (Svs Agree)	0	0	0		0	0	0
935200	527840	Training-Education/Tuition	2,736	0	0		0	2,736	0
935200	527880	Training-Other	3,960	0	0		0	3,960	0
935200	527980	<b>Contracts (SEE ATTACHMENT "A")</b>	<b>367,410</b>	<b>44,278</b>	<b>0</b>	<b>F11</b>	<b>44,278</b>	<b>398,410</b>	<b>(31,000)</b>
935200	528080	Labor	5,592	0	1,398	F21	1,398	5,592	0
935200	528120	Board/Commission Expense	13,571	1,983	0		1,983	13,571	0
935200	528140	Conference/Registration Fees	34,850	0	0		0	14,850	20,000
935200	528900	Air Transportation	25,475	0	0		0	20,475	5,000
935200	528960	Lodging	17,115	1,192	0		1,192	15,115	2,000
935200	528980	Meals	10,615	55	0		55	5,615	5,000
935200	529000	Miscellaneous Travel Expense	9,020	48	0		48	9,020	0
935200	529040	Private Mileage Reimbursement	8,173	1,679	0		1,679	8,173	0
<b>Appropriation 2 Total</b>			<b>954,703</b>	<b>64,585</b>	<b>4,794</b>		<b>69,379</b>	<b>869,531</b>	<b>85,172</b>
<b>Appropriation 3 (Depreciation):</b>									
935200	535560	Depreciation-Equipment	43,045	0	3,921	F6	3,921	43,045	0
<b>Appropriation 3 Total</b>			<b>43,045</b>	<b>0</b>	<b>3,921</b>		<b>3,921</b>	<b>43,045</b>	<b>0</b>
<b>Appropriation 4 (Capital Assets):</b>									
935200	540040	Land	0	0	0		0	0	0
935200	546080	Equipment-Computer	92,500	0	0		0	92,500	0
935200	546140	Equipment-Office	0	0	0		0	0	0
935200	546160	Equipment-Other	30,300	0	0		0	30,300	0
935200	546320	Vehicles-Cars/Light Trucks	0	0	0		0	0	0
935200	546360	Vehicles-Heavy Equipment	0	0	0		0	0	0
<b>Appropriation 4 Total</b>			<b>122,800</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>122,800</b>	<b>0</b>

DeptID	Account	Description	Budget Amount	Actual Revenue through 9/30/07	September Accruals	NOTES	Total Actuals and Accruals thru 9/30/07	Projection thru 6/30/08	Projection Over/(Under) Budg at 6/30/08
<b>Appropriation 7 (Intrafund Transfers):</b>									
935200	573400	Intrafund Reimb Sal,Ben, Ov	(542,493)	(25,666)	(64,204)	F3	(89,870)	(542,493)	0
<b>Appropriation 7 Total</b>			<b>(542,493)</b>	<b>(25,666)</b>	<b>(64,204)</b>		<b>(89,870)</b>	<b>(542,493)</b>	<b>0</b>
<b>Dept 935100 Total Expenditures</b>			<b>1,002,713</b>	<b>173,049</b>	<b>(98,050)</b>		<b>74,999</b>	<b>862,669</b>	<b>140,043</b>
<b>Net Operating Position 935100</b>			<b>0</b>	<b>2,158,290</b>	<b>(2,046,484)</b>		<b>111,806</b>	<b>25,355</b>	<b>25,354</b>

F4

Add back non-cash expense (Depreciation)	43,045
Less non-cash revenue (Donations)	0
<b>Adjusted Net Operation Position (Cash)</b>	<b>68,400</b>

**Notes:**

- F1: MSHCP Fee projection based on actuals for City Fees through September and LMS (County) Fees through October, straightlined through 6/30/07.
- F2: Accrue to 3% of total MSHCP Fees (Cities and County) through September 2007.
- F3: Estimated Cost Applied accrual through 9/30 for Land Acq & Mgmt & Monitoring related indirect support costs and paid time off (19.23% of Productive Benefit Estimate).
- F4: Cost Applied reduces salaries & benefits and indirect charges in Operations and charges Land Acquisition and Management & Monitoring directly.

**Cost Applied for FYE 9/30/07 includes the following:**

- (1) Any salaries incorrectly posted to Operations and subsequently corrected.
- (2) Productive Benefits (applied to Salaries at 61.57% less regular benefits at 38.49%.
- (3) Indirect charges applied to Salaries and Productive Benefits at 20.93%.

Note F4a: Estimate of non-productive time (PTO) of 23.08%

- F5: TUMF accrued revenue based on the 10/31/07 report from WRCOG. The FYE projection includes the 06-07 carryover that couldn't be paid by WRCOG because no agreement was in place. The total carryover is \$586,275.72. TUMF Fees are allocated 97% to 935201 and 3% to 935200 (Operations).
- F6: Accrue 3 months of depreciation for the Gigabit and Copier as per depreciation schedule.
- F7: Accrue 1.2 pay periods for Operational salaries through 9/30/07.
- F8: Accrue 1.2 pay periods for Operational benefits through 9/30/07.
- F9: Interest Revenue is based on actuals posted in October and December for the 1st quarter.
- F9a: Interest revenue will vary depending on cash flow.
- F9b: Interest deposited into Ops initially, but needs to be reallocated to another DeptID: 935200 interest % = 3%, 935201 interest % = 97%.
- F10: County is charging OASIS both financials and HRMS to 525300. Also accrue HRMS charges for pay periods 19, 20, 21, and 20% of pp 22, based on an average of pay periods 17-18.
- F11: Additional contract expense for the following:

Fish and Wildlife Service Coordinator	16,000.00
Robert's Consulting	15,000.00
<b>Total</b>	<b>31,000.00</b>

- F12: Accrue for September based on August actual.
- F13: FYE projection for JPR fee revenue is based on the annual budget. Any refunds are debited against the revenue account. JPR related expenses are recorded in Approp 1 and Approp 2.
- F14: There is no cash (or revenue) to support Measure A revenue since RCTC donates cash directly to escrow and then the property is donated to RCA.
- F15: Check from the Salton Sea Authority was deposited into our account in error. It should have been deposited into the Executive Office's fund. It was corrected 11/6/07.
- F16: Actual payoff for retirement of Executive Director (T. Mullen) October 07.
- F17: Rent paid to Facilities Management for space on the CAC 12th Floor. RCA paid for October in September.
- F18: Management selling back hours (up to 160 maximum per calendar year) of annual leave to the County.
- F19: Audit expenses have greatly increased due to RCA receiving federal grant money in excess of \$300,000, which automatically triggers a Single Audit. Single audits are much more in depth than a regular audit, and require the audit firm to spend much more time in analysis and review. The FYE projection includes 20% of the cost of the Single Audit for Operations. 80% of the Single Audit is charged to Land Acquisitions (935201).
- F20: 3% of TIPPING Fees from Landfills are allocated to Operations.
- F21: Accrue 3 months of annual budget.
- F22: Accrue payroll correction for 1st quarter. Some employees incorrectly charged their time to Operations and it should have been charged to Land Acquisitions.

# REGIONAL CONSERVATION AUTHORITY (RCA)

Fund 51630, DeptID 935201(Land Acquisition)

BUDGET TO ACTUAL ANALYSIS FOR FY07-08, PERIOD ENDING 9/30/07

Source: RVGLA58D (Revenues), and RVGLA56D(Expenditures), Final dated 10/6/07.

Last Revision Date: January 9, 2008

By: Gary M. Poor, CPA, Administrative Manager

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## Revenue Budget to Actual and Projections - Fiscal Year 2008

DeptID	Account	Description	Budget Amount	Actual Revenue through 9/30/07	September Accruals	NOTES	Total Actuals and Accruals through 9/30/07	Projection through 6/30/08	Projection Over/(Under) Budget at 6/30/08
<b>Dept. 935201 Revenue:</b>									
935201	711040	Measure A Local Sts & Rds	20,000,000	0	9,083,596	F9	9,083,596	20,000,000	0
935201	722002	Participating Special Entities	0	0	0		0	0	0
935201	740020	Interest	535,925	0	321,102	F12	321,102	1,284,407	748,482
935201	766600	Grants-Land (Section 6)	2,563,050	0	250,000	F9	250,000	5,813,137	3,250,087
935201	777170	Development Fees-MSHCP	16,786,232	510,751	2,663,442	F5	3,174,192	12,428,772	(4,357,460)
935201	777600	TUMF Revenue-Developer Fees	456,110	0	1,119,856	F10	1,119,856	1,119,856	663,746
935201	781220	Donations-Land	2,389,149	0	0	F9	0	2,389,149	0
935201	781360	Other Misc Revenue	0	0	0		0	0	0
935201	781560	Contributions-Other Agencies	0	17,255	0	F15	17,255	17,255	17,255
<b>Dept 935201 Total Revenue</b>			<b>42,730,466</b>	<b>528,006</b>	<b>13,437,996</b>		<b>13,966,001</b>	<b>43,052,577</b>	<b>322,111</b>

## Expenditures Budget to Actual and Projections - Fiscal Year 2007

DeptID	Account	Description	Budget Amount	Actual Expended through 9/30/07	September Accruals	NOTES	Total Actuals and Accruals through 9/30/07	Projection through 6/30/08	Projection (Over)/Under Budget at 6/30/08
<b>Dept. 935201 Expenditures:</b>									
<b>Appropriation 1 (Salaries and Benefits):</b>									
935201	510040	Regular Salaries	832,219	142,938	85,938	F1	228,876	853,040	(20,821)
935201	510320	Temporary Salaries	0	0	0		0	0	0
935201	518100	Budgeted Benefits	515,000	63,550	49,662	F2	113,212	499,462	15,538
<b>Appropriation 1 Total</b>			<b>1,347,219</b>	<b>206,488</b>	<b>135,601</b>		<b>342,088</b>	<b>1,352,503</b>	<b>(5,284)</b>
<b>Appropriation 2 (Supplies and Services):</b>									
935201	520940	Insurance-Other	100,000	28,128	0		28,128	100,000	0
935201	521540	Maint-Office Equipment	0	0	0		0	0	0
935201	523230	Miscellaneous Expense	1,708	0	0		0	1,708	0
935201	524520	Indirect Support Cost	282,474	17,601	44,580	F3	62,181	282,474	0
935201	525020	Legal Services	1,250,000	39,057	0		39,057	1,250,000	0
935201	525300	OASIS Financials	1,033	0	0		0	0	1,033
935201	525440	Professional Services	0	0	0		0	0	0
935201	524560	Auditing And Accounting	0	0	0	F4	0	68,400	(68,400)
935201	525500	Salary/Benefit Reimbursement	0	0	0		0	0	0
935201	526410	Legally Required Notices	223	0	0		0	223	0
935201	527780	Special Program Expense	450,000	0	0		0	450,000	0
935201	527980	Contracts (See Attachment A)	3,518,695	245,255	0	F14	245,255	3,448,695	70,000
935201	528120	Board/Commission Exp	13,392	1,983	0		1,983	13,392	0
935201	528280	Imaging Supplies	0	60	0		60	0	0
935201	528900	Air Transportation	3,507	1,029	0		1,029	3,507	0
935201	528920	Carpool Expense	0	151	0		151	151	(151)
935201	528960	Lodging	0	0	0		0	0	0
935201	528980	Meals	219	407	0		407	407	(188)
935201	529000	Miscellaneous Travel Expense	57	15	0		15	57	0
935201	529040	Private Mileage Reimb	4,200	1,188	0		1,188	4,200	0
<b>Appropriation 2 Total</b>			<b>5,625,508</b>	<b>334,874</b>	<b>44,580</b>		<b>379,454</b>	<b>5,623,214</b>	<b>2,294</b>
<b>Appropriation 3 (Depreciation):</b>									
935201	535540	Depreciation-Building	19,048	0	4,762	F8	4,762	19,048	0
935201		Depreciation-Furniture	12,500	0	3,125	F8	3,125	12,500	0
935201	535542	Depreciation-Land Improv	2,320	0	1,139	F8	1,139	2,320	0
<b>Appropriation 3 Total</b>			<b>33,868</b>	<b>0</b>	<b>9,026</b>		<b>9,026</b>	<b>33,868</b>	<b>0</b>
<b>Appropriation 4 (Capital Assets):</b>									
935201	540040	Land	0	0	0		0	0	0
935201	540040	Land-RCA Cash Expenditures	19,159,950	15,319,807	0		15,319,807	19,159,950	0
935201	540040	Land-Contrib(non-cash)RCTC	20,000,000	0	9,083,596	F9	9,083,596	20,000,000	0
935201	540040	Land-Donations (non-cash)	2,389,149	0	0	F9	0	2,389,149	0
935201	540040	Land-Grants (non-cash)	2,563,050	0	250,000	F9	250,000	5,813,137	(3,250,087)
935201	540060	Improvements-Land	0	4,274	0		4,274	4,274	(4,274)
935201	542020	Buildings	0	0	0		0	0	0
935201	542060	Improvements-Buildings	0	0	0		0	0	0
935201	546400	Capital Asset System	0	0	0		0	0	0
<b>Appropriation 4 Total</b>			<b>44,112,149</b>	<b>15,324,081</b>	<b>9,333,596</b>		<b>24,657,677</b>	<b>47,366,510</b>	<b>(3,254,361)</b>
<b>Dept 935201 Total Expenditures</b>			<b>51,118,744</b>	<b>15,865,444</b>	<b>9,522,802</b>		<b>25,388,246</b>	<b>54,376,095</b>	<b>(3,257,351)</b>
<b>Net Operating Position 935201</b>			<b>(8,388,278)</b>	<b>(15,337,438)</b>	<b>3,915,193</b>		<b>(11,422,244)</b>	<b>(11,323,518)</b>	<b>(2,935,240)</b>
							<b>Add back non-cash expense (Depreciation)</b>	<b>9,026</b>	<b>33,868</b>
							<b>Adjusted Net Operation Position (Cash)</b>	<b>(11,413,219)</b>	<b>(11,289,650)</b>
<b>Draw from Cash Balance (for cash expenditures greater than cash revenue)</b>							<b>11,413,219</b>	<b>11,289,650</b>	
<b>Adjusted Net Operating Postion</b>							<b>0</b>	<b>0</b>	<b>F11</b>

**Notes:**

F1: Accrue 1.2 pay periods for Land Acquisition related salaries through 9/30/07.

F2: Accrue 1.2 pay periods for Land Acquisition related benefits through 9/30/07. Includes portion of non-productive time initially posted in Operations.

F3: Accrue for Land Acquisition related indirect support costs through 9/30/07.

F4: Audit expenses have greatly increased due to RCA receiving federal grant money in excess of \$300,000, which automatically triggers a Single Audit. Single audits are much more in depth than a regular audit, and require the audit firm to spend much more time in analysis and review.

The FYE projection includes 80% of the cost of the Single Audit for Land Acquisitions. 20% of the Single Audit is charged to Operations (935200). Also included in the FYE projection is \$30,000 for the audit of 2 Permittees (\$15,000 each).

F5: Accrue to 97% of total MSHCP Fees (Cities and County) through September 2007.

F6: N/A

F7: MSHCP Fee projection based on actuals for City Fees through September and LMS (County) Fees through October, straightlined through 6/30/07.

F8: Accrue 3 months of depreciation as per depreciation schedule. Depreciation is as follows: Buildings = 50 yrs (600 months), and Improvements = 25 yrs (300 months),

Also Depreciate:

Cordova Fencing = 20 yrs (240 months) placed in service 10/4/06 (\$29,493.61).

Cordova Generator = 25 yrs (300 months) placed in service 1/20/07 (\$18,999.16).

Furniture & Tenant Improvements (New office) = 20 years, \$250,000.

**F9a: Accrued Contrib & Donated Properties through 9/30/07 as follows :**

RCTC (Contributed)	9,083,596
Section 6 Grant (Grants)	250,000
Total to Accrue through 9/30/07:	<u>9,333,596</u>

**F9b: Projected Contributed, Granted & Donated Properties:**

RCTC (Contributions)	2,351,750	Note F9d
Section 6 Grants	5,563,137	Note F9e
Donations	0	Note F9f
Total projected:	7,914,887	
Total Accrued through 9/30/07:	<u>9,333,596</u>	See F9a
Total KNOWN Projected FY 07-08	<u>17,248,483</u>	

F9c: Total Est Measure A donations for 07-08 20,000,000

**F9d: RCTC properties contributed or to be contributed): Estimated Closing Date**

Campion	210,000	9/14/2007
Deetz	960,000	8/29/2007
Roth (Oak Valley)	410,000	9/4/2007
Wilson Creek Conserv. Credits	285,600	Negotiations under way.
Damieta Ranch	500,000	9/14/2007
Lacina	456,500	10/31/2007
Shiang, Chow, and Lee	7,000,000	9/28/2007
Bolton	565,950	10/31/2007
Mauger	161,700	10/31/2007
Rullo	882,000	10/31/2007
Total	11,431,750	
less contributions closed	<u>(9,080,000)</u>	
contributions to be closed	<u>2,351,750</u>	

**Closed as of 9/30/07**

**Note F9e: (Projected Section 6 Grants:**

Dorfner	161,290	10/31/2007
Geller	650,000	10/18/2007
Williams	250,000	7/26/07
Wilson Creek/Mulder	835,000	Jan 2008
Lacina	373,500	10/31/2007
Jaglowksi	251,250	10/31/2007
Kobashi & Krickl	325,000	12/31/07
Bolton	1,043,226	10/31/2007
Mauger	298,065	10/31/2007
Rullo	1,625,806	10/31/2007
Total	5,813,137	
less contributions closed	<u>(250,000)</u>	
contributions to be closed	<u>5,563,137</u>	

**Closed as of 9/30/07**

**Note F9f: Donations:**

Teledyne Conservation (8/9/07)	0	Acreeage and Value TBD.
	<u>0</u>	
Total Projected Donations	<u>0</u>	

Note: Donations are recorded as revenues in the year of donation, but since cash is not actually paid by RCA no expenditures are posted to the General Ledger.

F10: TUMF accrued revenue based on the 10/31/07 report from WRCOG. The FYE projection includes the 06-07 carryover that couldn't be paid by WRCOG because no agreement was in place. The total carryover is \$586,275.72. TUMF Fees are allocated 97% to 935201 and 3% to 935200 (Operations).

F11: Current year actual and projected operating deficits are covered by Cash Balance.

Fund 51630 Cash balance at 7/1/07:	32,116,454	
06-07 A/R collected in 07-08	2,595,247	A/R + Interest Receivable
Less 07-08 NOP draw on Cash balance	<u>(11,289,650)</u>	Land Acquisition only
Estimated Gross Cash balance at 6/30/08:	23,422,052	
less estimated accrued revenue at 6/30/08	<u>(500,000)</u>	(city MSHCP)
Estimated Net Cash balance at 6/30/08:	<u>22,922,052</u>	

F12: Interest Revenue accrual based on actuals posted in October and December for 1st quarter.

F12a: Interest revenue will vary depending on cash flow.

F12b: Interest deposited into Ops initially, but needs to be reallocated to other DeptID's:

935200 interest % = 3%, 935201 interest %= 97%.

F13: Accrue payroll correction for 1st quarter. Some employees incorrectly charged their time to Operations and it should have been charged to Land Acquisitions.

F14: Accrue contracts at year end 6/30/07: See Contract detail report.

F15: Contribution for Elsinore Lakeview Estates #2 in July 2007.

# REGIONAL CONSERVATION AUTHORITY (RCA)

Fund 51631, DeptID 935300 (Management and Monitoring)

BUDGET TO ACTUAL ANALYSIS FOR FY06-07, PERIOD ENDING 9/30/07

Source: RVGLA58D (Revenues), and RVGLA56D(Expenditures), Final dated 10/6/07.

Last Revision Date: January 9, 2008

By: Gary M. Poor, CPA, Administrative Manager

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## Revenue Budget to Actual and Projections - Fiscal Year 2008

DeptID	Account	Description	Budget Amount	Actual Revenue through 9/30/07	September Accruals	NOTES	Total Actuals and Accruals thru 9/30/07	Projection through 6/30/08	Projection Over/(Under) Budget at 6/30/08
<b>Dept. 935300 Revenue:</b>									
935300	722001	Local Non-Trans Facilities	50,000	0	0		0	50,000	0
935300	722002	Participating Special Entities	197,000	0	0		0	197,000	0
935300	722003	City/County Rdways Plan Cov	50,000	0	0		0	50,000	0
935300	740020	Interest-Invested Funds	0	0	470	F3	470	1,882	1,882
935300	741000	Rents	7,200	800	0	F5	800	7,200	0
935300	771410	Flood Control District	157,000	0	0	F10	0	157,000	0
935300	781360	Other Misc Revenue	0	78,000	0	F4	78,000	78,000	78,000
935300	781520	TIPPING FEES	2,072,494	0	550,485	F1	550,485	1,992,612	(79,882)
935300	781560	Contr. - Other Agencies	150,000	0	0	F11	0	150,000	0
<b>Dept. 935200 Total Revenue</b>			<b>2,683,694</b>	<b>78,800</b>	<b>550,955</b>		<b>629,755</b>	<b>2,683,694</b>	<b>(0)</b>

## Expenditures Budget to Actual and Projections - Fiscal Year 2008

DeptID	Account	Description	Budget Amount	Actual Expended Amount through 9/30/07	September Accruals	NOTES	Total Actuals and Accruals thru 9/30/07	Projection through 6/30/08	Projection (Over)/Under Budget at 6/30/08
<b>Dept. 935300 Expenditures:</b>									
<b>Appropriation 1 (Salaries and Benefits):</b>									
935300	510040	Regular Salaries	121,178	2,856	393	F8	3,248	121,178	0
935300	510320	Temporary Salaries	0	0	0		0	0	0
935300	518100	Budgeted Benefits	72,050	2,392	(392)	F7	2,000	72,050	0
<b>Appropriation 1 Total</b>			<b>193,228</b>	<b>5,247</b>	<b>1</b>		<b>5,248</b>	<b>193,228</b>	<b>0</b>
<b>Appropriation 2 (Supplies and Services):</b>									
935300	520200	Communications	3,500	327	140	F6	466	3,500	0
935300	521360	Maint-Computer Equip	1,000	0	0		0	1,000	0
935300	523230	Miscellaneous Expense	360	0	0		0	360	0
935300	523620	Books/Publications	113	0	0		0	113	0
935300	523640	Comp Equip-Non Fixed Assets	0	0	0		0	0	0
935300	523680	Office Equip-Non Fixed Assets	0	0	0		0	0	0
935300	523700	Office Supplies	14,000	0	0		0	13,497	503
935300	523840	Computer Equip-Software	0	503	0		503	503	(503)
935300	524520	Indirect Support Cost	39,955	471	627	F7	1,098	39,955	0
935300	525020	Legal Services	7,575	0	0		0	7,575	0
935300	525300	OASIS Financials	214	0	0		0	214	0
935300	525440	Professional Services	0	0	0		0	0	0
935300	526700	Rent-Lease Buildings	80,000	0	19,761	F2	19,761	80,000	0
935300	526910	Field Equip-Non Fix Assets	48,000	224	0		224	48,000	0
935300	527880	Training-Other	8,500	0	0		0	8,500	0
935300	527980	Contracts (See Attachment A)	2,281,249	92,956	367,475	F9	460,430	2,281,249	0
935300	528900	Air Transportation	0	344	0		344	0	0
935300	529040	Private Mileage Reimb.	0	43	0		43	0	0
<b>Appropriation 2 Total</b>			<b>2,484,466</b>	<b>94,869</b>	<b>388,003</b>		<b>482,871</b>	<b>2,484,466</b>	<b>(0)</b>
<b>Appropriation 3 (Depreciation):</b>									
935300	535561	Depreciation-Computer Equip.	1,000	0	0		0	1,000	0
<b>Appropriation 3 Total</b>			<b>1,000</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>1,000</b>	<b>0</b>
<b>Appropriation 4 (Capital Assets):</b>									
935300	546080	Equipment-Computer	5,000	0	0		0	5,000	0
<b>Appropriation 4 Total</b>			<b>5,000</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>5,000</b>	<b>0</b>
<b>Dept 935300 Total Expenditures</b>			<b>2,683,694</b>	<b>100,116</b>	<b>388,004</b>		<b>488,120</b>	<b>2,683,694</b>	<b>(0)</b>
<b>Net Operating Position 935300</b>			<b>0</b>	<b>(21,316)</b>	<b>162,952</b>		<b>141,636</b>	<b>(0)</b>	<b>(0)</b>

less Depreciation (1,000)  
Net Budget 2,682,694

### Notes:

F1: Accrue TIPPING Fee revenue as follows:

Annual budget	2,072,494
Economic shortfall est.	(132,214)
06-07 Adjustment	52,332 Note 1a
<b>Total Projection</b>	<b>1,992,612</b>

Note 1a: Adjust to final actual FOR 06-07 as per Executive Office staff on 12/4/07. Adjustment will be paid along with mid-year estimate. There was 34,888 actual tons more than the original estimate x \$1.50 per ton.

F2: Accrue for 1st quarter rent: \$6,587 per month

F3: Interest revenue is based on first quarter actuals (paid in October) x 4 quarters.

Interest is earned from subfund activity.

F4: From Transportation for Teledyne-reimbursement of fencing.

F5: Includes Lease Income for Radio Tower Lease at \$500 per month, starting in January 2007.

F6: Accrue for September based on actual.

F7: Accrue Indirect and Non-productive time for salaries posted and accrued.

F8: Accrue salaries for 100% of pay period 21 and 20% of pay period 22.

F9: Accrue for Parks September Invoice and SAWA Invoices for First Quarter

# ATTACHMENT A CONTRACT DETAIL

## REGIONAL CONSERVATION AUTHORITY (RCA)

### CONTRACT EXPENSE DETAIL FOR FY 07-08 AS OF 9/30/07

Last Revision Date: December 24, 2007

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DeptID	Account	Description	Budget Amount	Actual Expended & Accrued through 9/30/07	Balance Remaining 9/30/07	Projection through 6/30/08	YE Actual (Over)/Under Budget at 6/30/08
<b>OPERATIONS</b>							
935200	527980	Dudek & Assoc., Inc.	202,500	33,615	168,885	202,500	0
935200	527980	O'Reilly Public Relations	8,500	0	8,500	8,500	0
935200	527980	<b>Fish &amp; Wildlife Service (Coordinator)</b>	0	0	0	<b>16,000</b>	<b>(16,000)</b>
935200	527980	Jacobs-SAMP	16,210	0	16,210	16,210	0
935200	527980	Jacobs-ACOE (Army Corp of Engineers)	133,000	0	133,000	133,000	0
935200	527980	Naty Kopenhaver	7,200	5,663	1,538	7,200	0
935200	527980	Robert's Consulting Group	0	5,000	(5,000)	15,000	(15,000)
<b>Total Operations</b>			<b>367,410</b>	<b>44,278</b>	<b>323,132</b>	<b>398,410</b>	<b>(31,000)</b>
<b>LAND ACQUISITION</b>							
935201	527980	U.C.R. (CCB)	50,000	0	50,000	50,000	0
935201	527980	Driscoll, David J.	12,500	0	12,500	12,500	0
935201	527980	D.B. Works, Inc. (Data Base)	0	5,500	(5,500)	5,500	(5,500)
935201	527980	Naty Kopenhaver	64,800	5,663	59,138	64,800	0
935201	527980	O'Reilly Public Relations	76,500	0	76,500	76,500	0
935201	527980	Facilities Management	700,000	0	700,000	679,500	20,500
935201	527980	Ferguson Group-David Kennett	75,000	12,000	63,000	75,000	0
935201	527980	Economics&Politics (J. Husing)	100,000	12,498	87,502	100,000	0
935201	527980	Dudek & Assoc., Inc.	397,500	29,595	367,905	397,500	0
935201	527980	Lobbying (To Be Determined)	250,000	0	250,000	122,500	127,500
935201	527980	<b>Tom Mullen</b>	0	0	0	<b>127,500</b>	<b>(127,500)</b>
935201	527980	Professional Services	250,000	0	250,000	186,000	64,000
935201	527980	<b>Fish &amp; Wildlife Service (Coordinator)</b>	0	0	0	<b>64,000</b>	<b>(64,000)</b>
935201	527980	Public Outreach (To Be Determined)	500,000	0	500,000	430,000	70,000
935201	527980	NEXUS Study (Tausig??)	100,000	0	100,000	100,000	0
935201	527980	Programmatic (RAND)	682,514	175,000	507,514	682,514	0
935201	527980	Parks & Open Space Dist-Land Mgmt	224,881	0	224,881	224,881	0
935201	527980	Patricia Lock-Dawson	25,000	0	25,000	25,000	0
935201	527980	Robert's Consulting Group	0	5,000	(5,000)	15,000	(15,000)
935201	527980	Roger D. Zortman	10,000	0	10,000	10,000	0
<b>Total Land Acquisition</b>			<b>3,518,695</b>	<b>245,255</b>	<b>3,273,440</b>	<b>3,448,695</b>	<b>70,000</b>
<b>Management &amp; Monitoring</b>							
935300	527980	Parks & Open Space Dist-Land Mgmt	693,749	80,726	613,023	693,749	0
935300	527980	Dudek & Assoc., Inc.	100,000	9,380	90,620	100,000	0
935300	527980	Driscoll, David J.	12,500	2,850	9,650	12,500	0
935300	527980	USGS	10,000	0	10,000	10,000	0
935300	527980	SAWA	1,465,000	326,773	1,138,227	1,465,000	0
935300	527980	Environmental Carreers Org.	0	0	0	0	0
<b>Total Management &amp; Monitoring</b>			<b>2,281,249</b>	<b>419,729</b>	<b>1,861,520</b>	<b>2,281,249</b>	<b>0</b>
<b>Total Contracts</b>			<b>6,167,354</b>	<b>709,262</b>	<b>5,458,092</b>	<b>6,128,354</b>	<b>39,000</b>

# **AGENDA ITEM NO. 8**

## **Attachment 3**

### **MSHCP Fee Collections**

**REGIONAL CONSERVATION AUTHORITY**  
**NET MSHCP MITIGATION FEE COLLECTIONS BY MEMBER AGENCY (935200 & 935201)**  
**FY 2007/08, July 1-September 30, 2007**  
**BASED ON ACCRUAL BASIS METHODOLOGY (Accounts for reported month, not month**  
**fees collected, which is the cash basis)**

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Last Revision Date: January 9, 2008

	<b>JULY 2007</b>	<b>AUGUST 2007</b>	<b>SEPTEMBER 2007</b>	<b>07-08 YTD TOTALS</b>	<b>PERCENT OF TOTAL</b>
CITY OF BANNING	\$1,860.00	\$0.00	\$1,860.00	\$3,720.00	0.11%
CITY OF BEAUMONT	\$215,904.96	\$47,378.00	\$35,340.00	\$298,622.96	9.13%
CITY OF CALIMESA	\$0.00	\$1,860.00	\$0.00	\$1,860.00	0.06%
CITY OF CANYON LAKE	\$9,300.00	\$3,720.00	\$9,300.00	\$22,320.00	0.68%
CITY OF CORONA	\$18,600.00	\$1,860.00	\$6,102.00	\$26,562.00	0.81%
CITY OF HEMET	\$72,068.00	\$91,140.00	\$57,243.00	\$220,451.00	6.74%
CITY OF LAKE ELSINORE	\$47,651.27	\$37,399.90	\$48,228.38	\$133,279.55	4.07%
CITY OF MORENO VALLEY	\$7,440.00	\$45,362.61	\$36,661.09	\$89,463.70	2.73%
CITY OF MURRIETA	\$5,826.36	\$16,932.54	\$0.00	\$22,758.90	0.70%
CITY OF NORCO	\$0.00	\$1,651.00	\$3,302.00	\$4,953.00	0.15%
CITY OF PERRIS	\$107,997.00	\$48,360.00	\$75,568.47	\$231,925.47	7.09%
CITY OF RIVERSIDE	\$76,871.60	\$87,479.97	\$68,446.79	\$232,798.36	7.11%
CITY OF SAN JACINTO	\$135,286.09	\$18,125.80	\$11,779.38	\$165,191.27	5.05%
CITY OF TEMECULA	\$0.00	\$7,820.00	\$17,188.95	\$25,008.95	0.76%
COUNTY OF RIVERSIDE (LMS)	\$842,095.00	\$520,934.00	\$430,419.00	\$1,793,448.00	54.81%
FLOOD CONTROL	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
MISC PARTICIPANT FEES	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
<b>TOTALS</b>	<b>\$1,540,900.28</b>	<b>\$930,023.82</b>	<b>\$801,439.06</b>	<b>\$3,272,363.16</b>	<b>100.00%</b>