

*Regional Conservation Authority*

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

**Staff Contact:**

**Honey Bernas, Director of  
Administrative Services  
(951) 955-2842**

**Background:**

Attached is the Fiscal Year 2007-08 Third Quarter Financial Report, which includes an Executive Summary (cash balance summary and financial statement overview), detailed financial statements, MSHCP Fee Collections Reports.

**Staff Recommendation:**

That the RCA Executive Committee:

- 1) Receive and file the Fiscal Year 2007-08 Third Quarter Financial Report; and
- 2) Authorize staff to agendize this matter for the June 9, 2008 Special Meeting of the RCA Board of Directors.

**Attachments:**

1. Executive Summary (Cash Balance Summary and Financial Statement Overview)
2. Detailed Financial Statements
3. MSHCP Fee Collection Reports

# **AGENDA ITEM NO. 16**

## **ATTACHMENT 1 EXECUTIVE SUMMARY (Cash Balance Summary And Financial Statement Overview)**

**EXECUTIVE SUMMARY  
FISCAL YEAR 2007-08 THIRD QUARTER FINANCIAL STATEMENT  
JULY 1, 2007 – MARCH 31, 2008**

<b>CASH BALANCE SUMMARY</b> Rounded to the Nearest Hundred Thousand	
<b>Balance as of 07-01-07</b>	<b>\$ 32,100,000</b>
<b>Prior Year A/R Collected</b>	<b>\$ 2,600,000</b>
<b>Income 07-01-07 through 3-31-08</b>	<b><u>\$ 11,300,000</u></b>
<b>Cash Available</b>	<b>\$ 46,000,000</b>
<b>Prior Year A/P Paid</b>	<b>\$ (800,000)</b>
<b>Expenditures 07-01-07 through 3-31-08</b>	<b>\$ (22,700,000)</b>
<b>Increase to Mgmt &amp; Monitoring Subfunds</b>	<b>\$ 300,000</b>
<b>Balance as of 3-31-08</b>	<b><u>\$ 22,800,000</u></b>

**FISCAL YEAR 2007-08 THIRD QUARTER FINANCIAL STATEMENT  
 JULY 1, 2007 – MARCH 31, 2008  
 BUDGET TO ACTUAL AND FISCAL YEAR-END PROJECTIONS  
 OPERATIONS (DEPARTMENT 935100)**

	<u>Budget</u>	<u>Actuals and Accruals</u>	<u>Projected</u>
<b><u>Revenue:</u></b>	<b>\$ 1,002,713</b>	<b>\$ 554,369</b>	<b>\$ 644,255</b>
<b><u>Appropriations:</u></b>			
<b>Salaries &amp; Benefits</b>	<b>404,657</b>	<b>284,397</b>	<b>348,972</b>
<b>Contracts</b>	<b>387,410</b>	<b>102,353</b>	<b>212,030</b>
<b>Other Supplies &amp; Services</b>	<b>587,293</b>	<b>110,381</b>	<b>370,803</b>
<b>Equipment/Depreciation</b>	<b>165,845</b>	<b>11,764</b>	<b>63,045</b>
<b>Cost Applied</b>	<b><u>(542,492)</u></b>	<b><u>(266,487)</u></b>	<b><u>(355,316)</u></b>
<b>Total Appropriations</b>	<b>\$ 1,002,713</b>	<b>\$ 242,408</b>	<b>\$ 639,534</b>
<b>Net Operating Position (NOP)</b>	<b>\$ 0</b>	<b>\$ 311,961</b>	<b>\$ 4,721</b>
<b>Add Back Depreciation (Non Cash)</b>	<b>43,045</b>	<b>11,764</b>	<b>43,045</b>
<b>Adjusted NOP</b>	<b><u>\$ 43,045</u></b>	<b><u>\$ 323,725</u></b>	<b><u>\$ 47,766</u></b>

**FISCAL YEAR 2007-08 THIRD QUARTER FINANCIAL STATEMENT  
 JULY 1 – MARCH 31, 2008  
 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>\$ 43,012,466</b>	<b>\$ 28,093,854</b>	<b>\$ 34,416,748</b>
<b>Appropriations:</b>			
<b>Salaries &amp; Benefits</b>	<b>1,347,219</b>	<b>1,045,780</b>	<b>1,409,279</b>
<b>Contracts</b>	<b>3,800,695</b>	<b>1,395,519</b>	<b>2,701,879</b>
<b>Other Supplies &amp; Services</b>	<b>2,106,813</b>	<b>681,322</b>	<b>1,864,218</b>
<b>Equipment/Depreciation</b>	<b>33,868</b>	<b>27,077</b>	<b>33,868</b>
<b>Capital Assets</b>	<b><u>44,112,149</u></b>	<b><u>35,698,223</u></b>	<b><u>39,086,271</u></b>
<b>Total Appropriations</b>	<b>\$ 51,400,744</b>	<b>\$ 38,847,921</b>	<b>\$ 45,095,515</b>
<b>Net Operating Position (NOP)</b>	<b>\$ (8,388,278)</b>	<b>\$(10,754,067)</b>	<b>\$(10,678,767)</b>
<b>Add Back Depreciation (Non Cash)</b>	<b>33,868</b>	<b>27,077</b>	<b>33,868</b>
<b>Adjustment From Cash Balance</b>	<b>\$ 8,354,410</b>	<b>\$ 10,726,990</b>	<b>\$ 10,644,899</b>
<b>Adjusted NOP</b>	<b><u>\$ 0</u></b>	<b><u>\$ 0</u></b>	<b><u>\$ 0</u></b>

**FISCAL YEAR 2007-08 THIRD QUARTER FINANCIAL STATEMENT  
 JULY 1 – MARCH 31, 2008  
 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>\$ 1,841,858</b>	<b>\$ 2,411,978</b>
<b>Appropriations:</b>			
<b>Salaries &amp; Benefits</b>	<b>193,228</b>	<b>17,938</b>	<b>23,918</b>
<b>Contracts</b>	<b>2,281,249</b>	<b>1,474,678</b>	<b>2,224,161</b>
<b>Other Supplies &amp; Services</b>	<b>202,217</b>	<b>84,491</b>	<b>157,429</b>
<b>Equipment/Depreciation</b>	<b>7,000</b>	<b>5,833</b>	<b>6,470</b>
<b>Total Appropriations</b>	<b><u>\$ 2,683,694</u></b>	<b><u>\$ 1,582,940</u></b>	<b><u>\$ 2,411,978</u></b>
<b>Net Operating Position (NOP)</b>	<b>\$ 0</b>	<b>\$ 258,918</b>	<b>\$ 0</b>
<b>Add Back Depreciation (Non Cash)</b>	<b><u>1,000</u></b>	<b><u>188</u></b>	<b><u>470</u></b>
<b>Adjusted NOP</b>	<b><u>\$ 1,000</u></b>	<b><u>\$ 259,106</u></b>	<b><u>\$ 470</u></b>

**AGENDA ITEM NO. 16**

**ATTACHMENT 2  
DETAILED  
FINANCIAL STATEMENTS**

# REGIONAL CONSERVATION AUTHORITY (RCA)

AGENDA ITEM 16

Fund 51630, DeptID 935100 (Operations)

ATTACHMENT 2

BUDGET TO ACTUAL ANALYSIS FOR FY 07-08, PERIOD ENDING 3/31/08

Source: RVGLA58D (Revenues), and RVGLA56D(Expenditures), Final dated 4/5/08.

Last Revision Date: May 13, 2008

By: Gary M. Poor, CPA, Administrative Manager

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

Note: This combines DeptID's 935100 and 935200

DeptID	Account	Description	Budget Amount	Actual Revenue through 3/31/08	March Accruals	NOTES	Total Actuals and Accruals thru 3/31/08	Projection thru 6/30/08	Projection Over/(Under) Budget at 6/30/08
<b>Dept. 935100 Revenue:</b>									
935100	711040	Measure A-Local Streets & Roads	0	0	0	F14	0	0	0
935100	722002	Participating Special Entities	3,000	0	0		0	0	(3,000)
935100	740020	Interest	16,575	589,438	(566,586)	F9	22,851	33,187	16,612
935100	771410	Flood Control Covered Projects	250,000	0	80,000	F22	80,000	80,000	(170,000)
935100	777170	Development Fees-MSHCP	519,162	235,685	38,590	F1,2	274,276	293,925	(225,237)
935100	777600	TUMF-Developer Fees	29,107	22,500	16,380	F5	38,880	39,707	10,600
935100	777860	Joint Project Review Deposits	120,771	60,221	0	F13	60,221	80,295	(40,476)
935100	781360	Other Misc Revenue	0	141	0		141	141	141
935100	781520	Contrib From Other Funds-TIPPING	64,098	0	78,000	F20	78,000	117,000	52,902
<b>Dept. 935100 Total Revenue</b>			<b>1,002,713</b>	<b>907,985</b>	<b>(353,616)</b>		<b>554,369</b>	<b>644,255</b>	<b>(358,458)</b>

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

DeptID	Account	Description	Budget Amount	Sum Expended Amount through 3/31/08	March Accruals	NOTES	Total Actuals and Accruals through 3/31/08	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>									
935100	510040	Regular Salaries	260,908	177,007	16,609	F4,7	193,616	232,343	28,565
935100	510200	Payoff-Permanent	0	2,276	0	F16	2,276	3,691	(3,691)
935100	510420	Overtime	0	0	0		0	0	0
935100	510440	Administrative Leave	0	5,607	(5,607)	F18	0	0	0
935100	510460	Leave Buy-Out Parity	43,515	0	5,607	F18	5,607	15,000	28,515
935100	510320	Temporary Salaries-TAP	0	0	0		0	0	0
935100	518100	Budgeted Benefits	0	0	0	F15	0	1,000	(1,000)
935100	518100	Budgeted Benefits	100,234	75,941	6,957	F4,8	82,898	96,937	3,297
<b>Appropriation 1 Total</b>			<b>404,657</b>	<b>260,831</b>	<b>23,567</b>		<b>284,397</b>	<b>348,972</b>	<b>55,685</b>
<b>Appropriation 2 (Supplies and Services):</b>									
935100	520200	Communications	7,937	1,106	0		1,106	1,475	6,462
935100	520230	Cellular Phone	1,846	0	0		0	0	1,846
935100	520260	Computer Lines	9,346	1,512	0		1,512	2,016	7,330
935100	520270	County Delivery Service	125	0	94	F12	94	125	0
935100	520940	Insurance-Other	0	0	0		0	0	0
935100	521500	Maint-Motor Vehicles	0	0	0		0	0	0
935100	521540	Maint-Office Equipment	4,764	1,057	0		1,057	4,764	0
935100	521640	Maint-Software	10,229	82	0		82	10,229	0
935100	523100	Memberships	0	143	0		143	143	(143)
935100	523230	Miscellaneous Expense	19,308	10,015	(10,652)	F24	(637)	5,000	14,308
935100	523620	Books/Publications	527	151	0		151	527	0
935100	523640	Computer Equip-Non Fixed Asset	5,000	0	0		0	6,500	(1,500)
935100	523660	Computer Supplies	0	10	0		10	10	(10)
935100	523680	Office Equip Non Fixed Assets	4,500	0	0		0	4,500	0
935100	523700	Office Supplies	9,237	2,208	0		2,208	2,944	6,293
935100	523720	Photocopying	1,750	0	0		0	438	1,313
935100	523760	Postage-Mailing	5,174	1,393	0		1,393	1,857	3,317
935100	523800	Printing/Binding	6,327	37	0		37	4,327	2,000
935100	523840	Computer Equipment-Software	1,000	49	0		49	1,000	0
935100	524560	Auditing And Accounting	42,000	0	14,819	F19	14,819	16,500	25,500
935100	524900	GIS Services	0	52	0		52	12,000	(12,000)
935100	525020	Legal Services	250,000	54,697	0		54,697	226,000	24,000
935100	525120	Micrographic Services	0	0	0		0	0	0
935100	525140	Personnel Services (HR)	11,836	4	10,652	F24	10,657	10,657	1,179
935100	525300	OASIS Processing-Financials	6,951	1,636	32	F10	1,668	2,224	4,727
935100	525310	OASIS Processing-HRMS	2,894	0	0	F10	0	0	2,894
935100	525440	Professional Services	5,400	0	0		0	5,400	0
935100	526410	Legally Required Notices	0	0	0		0	0	0
935100	526420	Advertising	35	0	0		0	35	0
935100	526700	Rent-Lease Bldgs	50,000	3,737	(144)	F17	3,593	1,724	48,276
935100	527780	Special Program Exp (Svs Agree)	0	0	0		0	0	0
935100	527840	Training-Education/Tuition	2,736	189	0		189	252	2,484
935100	527880	Training-Other	3,960	0	0		0	3,960	0
935100	527980	<b>Contracts (SEE ATTACHMENT "A")</b>	<b>387,410</b>	<b>105,593</b>	<b>(3,239)</b>	<b>F11</b>	<b>102,353</b>	<b>212,030</b>	<b>175,380</b>
935100	528080	Labor	5,592	0	4,413	F23	4,413	5,884	(292)
935100	528120	Board/Commission Expense	13,571	8,329	0		8,329	11,105	2,466
935100	528140	Conference/Registration Fees	34,850	0	0		0	0	34,850
935100	528900	Air Transportation	25,475	0	0		0	10,238	15,238
935100	528920	Carpool Expense	0	10	0		10	10	(10)
935100	528960	Lodging	17,115	238	0		238	7,558	9,558
935100	528980	Meals	10,615	717	0		717	2,808	7,808
935100	529000	Miscellaneous Travel Expense	9,020	10	0		10	4,510	4,510
935100	529040	Private Mileage Reimbursement	8,173	3,786	0		3,786	4,087	4,087
<b>Appropriation 2 Total</b>			<b>974,703</b>	<b>196,760</b>	<b>15,974</b>		<b>212,734</b>	<b>582,833</b>	<b>391,870</b>
<b>Appropriation 3 (Depreciation):</b>									
935100	535560	Depreciation-Equipment	43,045	0	11,764	F6	11,764	43,045	0
<b>Appropriation 3 Total</b>			<b>43,045</b>	<b>0</b>	<b>11,764</b>		<b>11,764</b>	<b>43,045</b>	<b>0</b>

DeptID	Account	Description	Budget Amount	Sum Expended Amount through 3/31/08	March Accruals	NOTES	Total Actuals and Accruals through 3/31/08	Projection through 6/30/08	Projection (Over)/Under Budget at 6/30/08
<b>Appropriation 4 (Capital Assets):</b>									
935100	540040	Land	0	0	0		0	0	0
935100	546080	Equipment-Computer	92,500	0	0	F21	0	20,000	72,500
935100	546140	Equipment-Office	0	0	0		0	0	0
935100	546160	Equipment-Other	30,300	0	0	F21	0	0	30,300
935100	546320	Vehicles-Cars/Light Trucks	0	0	0		0	0	0
935100	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>20,000</b>	<b>102,800</b>
<b>Appropriation 7 (Intrafund Transfers):</b>									
935100	573400	Intrafund Reimb Sal,Ben, Ovh	(542,493)	(265,804)	(683)	F3,4	(266,487)	(355,315)	(187,178)
<b>Appropriation 7 Total</b>			<b>(542,493)</b>	<b>(265,804)</b>	<b>(683)</b>		<b>(266,487)</b>	<b>(355,315)</b>	<b>(187,178)</b>
<b>Dept 935100 Total Expenditures</b>			<b>1,002,713</b>	<b>191,786</b>	<b>50,622</b>		<b>242,408</b>	<b>639,534</b>	<b>363,178</b>
<b>Net Operating Position 935100</b>			<b>0</b>	<b>716,199</b>	<b>(404,238)</b>		<b>311,961</b>	<b>4,720</b>	<b>4,719</b>

Add back non-cash expense (Depreciation) 43,045  
 Less non-cash revenue (Donations) 0  
 Adjusted Net Operation Position (Cash) 47,765

**Notes:**

- F1: MSHCP Fee projection based on actuals for City Fees through March and LMS (County) Fees through March, straightlined through 6/30/08.  
 F2: Accrue to 3% of total MSHCP Fees (Cities and County) through March 2008.  
 F3: Estimated Cost Applied accrual through 3/31 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 3/31/08 includes the following:**

- (see F4a) (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%

Cost Applied through 3/31:		FYE Projection
Land Acquisitions (935201)	262,425	349,901
Mgmt & Monitoring (935300)	4,061	5,415
<b>Total</b>	<u>266,487</u>	<u>355,315</u>

- F5: TUMF accrued revenue is based on the 3/31/08 report from WRCOG. The FYE projection is based also on the 4/30/08 report from WRCOG. The projection also includes the following:  
 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 (Operatio RCA has drawn a total of \$750,000 from WRCOG this fiscal year: 97% to 935201 & 3% to 935200.  
 F6: Accrue 9 months of depreciation for the Gigabit and Copier as per depreciation schedule.  
 F7: Accrue 1.3 pay periods for Operational salaries through 3/31/08.  
 Includes payroll correction through November for deptID coding errors.  
 F8: Accrue 1.3 pay periods for Operational benefits through 3/31/08.  
 Includes payroll correction through November for deptID coding errors.  
 F9: Interest Revenue is based on actuals for the 1st quarter and 2nd quarter (2nd quarter was post in January and March of 2008).  
 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 06-08, and 30% of pp 09, based on an average of pay periods 04-05.  
 F11: See Contract Detail.  
 F12: March accrual is based on 9 months of budget.  
 F13: FYE projection for JPR fee revenue is based on a straightline projection of actuals through 3/31/08. Any refunds are debited against the revenue account. JPR related expenses are recorded in Approp 1 (staff time) and Approp 2 (Dudek).  
 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: New Executive Director's 401K: 10% to Operations and 90% to Land Acquisition.  
 F16: Projected Payoffs for RCA retirements in 07-08:  

Tom Mullen	22,763	Actual payoff 11/8/07
Joe Richards	14,150	Estimated retirement in May 08.
<b>Total</b>	<b>36,913</b>	

 Note: Payoffs are to be allocated as follows: 10% to Operations and 90% to Land Acquisitions.  
 F17: Rent paid to Facilities Management for space on the CAC 12th Floor. RCA paid has paid for rent through April, so a negative accrual of 10% of the April rent has been accrued. Only 10% of rental expense is charged to Operations. RCA will not move to the new building until August 2008.  
 F18: Management selling back hours (up to 160 maximum per calendar year) of annual leave to the County. Administrative Leave is reclassified to Leave Buy-Out Parity.  
 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 30% of the cost of the Single Audit for Operations. 70% of the Single Audit is charged to Land Acquisitions (935201). Also, 10% of the cost of the audits of the cities are charged to Operations and 90% is charged to Land Acquisitions.  
 F20: 3% + of TIPPING Fees from Landfills are allocated to Operations.  
 F21: Equipment budgeted for 07-08 has been rolled into the 08-09 budget. \$20,000 remains in the fiscal year-end projection as a cushion just in case an early charge for the move is incurred.  
 F22: Flood Control estimate for infrastructure projects. These projects were actually from 2007 calendar year. Projects had been paid to RCA on a calendar year basis every January. After discussions with Flood Control management the policy has been changed and they will pay us on a fiscal year basis. The total amount to be received from Flood is \$172,286.32 for FY 07-08. \$80,000 this is allocated to Operations 935100, and the balance is allocated to Mgmt & Monitoring 935300.  
 F23: Based on a cost accounting report of TLMA accounting staff working on RCA project Z990021  
 F24: Reclass annual HR charges to appropriate account.

# REGIONAL CONSERVATION AUTHORITY (RCA)

Fund 51630, DeptID 935201(Land Acquisition)

BUDGET TO ACTUAL ANALYSIS FOR FY07-08, PERIOD ENDING 3/31/08

Source: RVGLA58D (Revenues), and RVGLA56D(Expenditures), Final dated 4/5/08.

Last Revision Date: May 13, 2008

By: Gary M. Poor, CPA, Administrative Manager

C:\Files\FY07\_2008\Website\temp\AGENDA ITEM 16 ATT2 Fin Stmt 3.31.08 REVISED FORMAT.xls\935201 NOP

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

DeptID	Account	Description	Budget Amount	Actual Revenue through 3/31/08	March Accruals	NOTES	Total Actuals and Accruals through 3/31/08	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	11,159,744	F9	11,159,744	11,445,344	(8,554,656)
935201	722002	Participating Special Entities	0	0	0		0	0	0
935201	740020	Interest	535,925	0	738,856	F12	738,856	1,073,060	537,135
935201	751680	Grants-State	0	0	0	F9	0	0	0
935201	766600	Grants-Land (Fed)	2,563,050	0	5,488,137	F9	5,488,137	5,813,137	3,250,087
935201	771820	Development Agreements	282,000	0	75,000	F17	75,000	282,000	0
935201	777170	Development Fees-MSHCP	16,786,232	8,556,290	311,955	F5,7	8,868,245	11,879,454	(4,906,778)
935201	777600	TUMF Revenue-Developer Fees	456,110	727,500	529,617	F10	1,257,117	1,283,849	827,739
935201	781220	Donations-Land	2,389,149	0	256,000	F9	256,000	2,389,149	0
935201	781220	Donations-Consrv Easements	0	0	233,500	F9	233,500	233,500	233,500
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>43,012,466</b>	<b>9,301,045</b>	<b>18,792,809</b>		<b>28,093,854</b>	<b>34,416,748</b>	<b>(8,595,718)</b>

(8,595,718)

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

DeptID	Account	Description	Budget Amount	Actual Expended Amount through 3/31/08	March Accruals	NOTES	Total Actuals and Accruals through 3/31/08	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	592,096	42,485	F1	634,581	846,108	(13,889)
935201	510200	Payoff-Permanent	0	0	20,487	F6	20,487	33,222	(33,222)
935201	510320	Temporary Salaries	0	0	0		0	0	0
935201	518100	Budgeted Benefits	0	0	0	F14	0	9,000	(9,000)
935201	518100	Budgeted Benefits	515,000	338,438	52,274	F2	390,712	520,949	(5,949)
<b>Appropriation 1 Total</b>			<b>1,347,219</b>	<b>930,533</b>	<b>115,246</b>		<b>1,045,780</b>	<b>1,409,279</b>	<b>(62,060)</b>
<b>Appropriation 2 (Supplies and Services):</b>									
935201	520200	Communications	0	4,983	(4,983)	F18	0	0	0
935201	520230	Cellular Phone	0	276	4,983	F18	5,259	9,202	(9,202)
935201	520260	Computer Lines	0	3,478	0		3,478	4,637	(4,637)
935201	520940	Insurance-Other	100,000	28,211	0		28,211	28,211	71,789
935201	521540	Maint-Office Equipment	0	2,306	0		2,306	3,075	(3,075)
935201	521640	Maint-Software	0	326	0		326	435	(435)
935201	523100	Memberships	0	143	0		143	143	(143)
935201	523230	Miscellaneous Expense	1,708	802	0		802	1,069	639
935201	523660	Computer Supplies	0	41	0		41	54	(54)
935201	523700	Office Supplies	0	5,009	0		5,009	6,679	(6,679)
935201	523760	Postage-Mailing	0	4,833	0		4,833	6,444	(6,444)
935201	523800	Printing/Binding	0	148	0		148	197	(197)
935201	524520	Indirect Support Cost	282,474	182,178	(9,929)	F3	172,249	229,666	52,808
935201	525020	Legal Services	1,250,000	365,879	0		365,879	1,250,000	0
935201	525120	Micrographic Services	0	0	0		0	0	0
935201	525140	Personnel Services	0	38	0		38	38	(38)
935201	525300	OASIS Financials	1,033	6,544	0		6,544	8,726	(7,693)
935201	525440	Professional Services	0	0	0		0	0	0
935201	524560	Auditing And Accounting	0	0	43,367	F4	43,367	58,500	(58,500)
935201	525500	Salary/Benefit Reimbursement	0	0	0		0	0	0
935201	526410	Legally Required Notices	223	0	0		0	223	0
935201	526700	Rent/Lease Buildings	0	9,198	0		9,198	12,264	(12,264)
935201	527780	Special Program Expense	450,000	0	0		0	200,000	250,000
935201	527840	Training-Education/Tuition	0	5,871	0		5,871	7,828	(7,828)
935201	527980	<b>Contracts (See Attachment A)</b>	<b>3,800,695</b>	<b>1,056,869</b>	<b>338,649</b>	<b>F16</b>	<b>1,395,519</b>	<b>2,701,879</b>	<b>1,098,816</b>
935201	528120	Board/Commission Exp	13,392	9,848	0		9,848	13,131	261
935201	528140	Conference/Registration Fees	0	995	0		995	1,327	(1,327)
935201	528280	Imaging Supplies	0	1,287	0		1,287	1,716	(1,716)
935201	528900	Air Transportation	3,507	7,010	0		7,010	9,347	(5,840)
935201	528920	Carpool Expense	0	389	0		389	519	(519)
935201	528960	Lodging	0	1,463	0		1,463	1,951	(1,951)
935201	528980	Meals	219	1,506	0		1,506	2,008	(1,789)
935201	529000	Miscellaneous Travel Expense	57	375	0		375	500	(443)
935201	529040	Private Mileage Reimb	4,200	4,746	0		4,746	6,328	(2,128)
<b>Appropriation 2 Total</b>			<b>5,907,508</b>	<b>1,704,753</b>	<b>372,088</b>		<b>2,076,841</b>	<b>4,566,097</b>	<b>1,341,411</b>
<b>Appropriation 3 (Depreciation):</b>									
935201	535540	Depreciation-Building	19,048	0	14,286	F8	14,286	19,048	0
935201	535540	Depreciation-Furniture	12,500	0	9,375	F8	9,375	12,500	0
935201	535542	Depreciation-Land Improv	2,320	0	3,416	F8	3,416	2,320	0
<b>Appropriation 3 Total</b>			<b>33,868</b>	<b>0</b>	<b>27,077</b>		<b>27,077</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	5,946,423	12,569,229	F13	18,515,652	19,159,950	0
935201	540040	<b>Land-Contrib(non-cash)RCTC</b>	<b>20,000,000</b>	<b>0</b>	<b>11,159,744</b>	<b>F9</b>	<b>11,159,744</b>	<b>11,445,344</b>	<b>8,554,656</b>
935201	540040	<b>Land-Donations (non-cash)</b>	<b>2,389,149</b>	<b>0</b>	<b>256,000</b>	<b>F9</b>	<b>256,000</b>	<b>2,389,149</b>	<b>0</b>
935201	540040	<b>Conserv Ease Don (non-cash)</b>	<b>0</b>	<b>0</b>	<b>233,500</b>	<b>F9</b>	<b>233,500</b>	<b>233,500</b>	<b>(233,500)</b>
935201	540040	<b>Land-Fed Grants (non-cash)</b>	<b>2,563,050</b>	<b>0</b>	<b>5,488,137</b>	<b>F9</b>	<b>5,488,137</b>	<b>5,813,137</b>	<b>(3,250,087)</b>
935201	540040	<b>Land-State Grants (non-cash)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>F9</b>	<b>0</b>	<b>0</b>	<b>0</b>
935201	540060	Improvements-Land	0	45,191	0		45,191	45,191	(45,191)
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

Appropriation 4 Total	44,112,149	5,991,614	29,706,610	35,698,223	39,086,271	5,025,878
Dept 935201 Total Expenditures	51,400,744	8,626,900	30,221,021	38,847,921	45,095,515	6,305,229
Net Operating Position 935201	(8,388,278)	674,145	(11,428,212)	(10,754,067)	(10,678,767)	(2,290,489)
		Add back Depreciation (non-cash)		27,077	33,868	
		Adjusted Net Operation Pos (Cash)		(10,726,990)	(10,644,899)	
Draw from Cash Balance (for cash expenditures greater than cash revenue)				10,726,990	10,644,899	
		Adjusted Net Operating Position		0	0	F11

**Notes:**

- F1: Accrue 1.3 pay periods for Land Acquisition related salaries through 3/31/08.  
F2: Accrue 1.3 pay periods for Land Acquisition related benefits through 3/31/08. Includes portion of non-productive time initially posted in Operations.  
F3: Accrue for Land Acquisition related indirect support costs through 3/31/08.  
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 30% of the cost of the Single Audit for Operations. 70% of the Single Audit is charged to Land Acquisitions (935201). Also, 10% of the cost of the audits of the cities are charged to Operations and 90% is charged to Land Acquisitions.  
F5: Accrue to 97% of total MSHCP Fees (Cities and County) through March 2008.  
F6: Accrue 90% of Executive Director payoff in October 2007.  
F7: MSHCP Fee projection based on actuals for City Fees through March and LMS (County) Fees through March, straightlined through 6/30/08.  
F8: Accrue 9 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, Granted & Donated Properties through 3/31/08 as follows :**

RCTC (Contributed)	11,159,744	See note F9d
Federal Section 6 (Grants)	5,488,137	See note F9e
State Grants	0	See note F9f
Donations	256,000	See note F9g
Conservation Easement Donations	233,500	See note F9h
Total to Accrue through 3/31/08:	17,137,381	

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

RCTC (Contributions)	285,600	Note F9d
Federal Section 6 (Grants)	325,000	Note F9e
State Grants	0	See note F9f
Donations	862,000	See note F9g
Conservation Easement Donations	0	
Total projected:	1,472,600	
Total Accrued through 3/31/08:	17,137,381	See F9a
Total KNOWN Projected FY 07-08	18,609,981	

F9c: Total Est Measure A donations for 07-08 11,445,344

**F9d: RCTC properties contributed or to be contributed):**

		Estimated Closing Date
Campion	210,525	Actual close = 9/14/2007
Deetz	961,605	Actual close = 8/29/2007
Roth (Oak Valley)	410,666	Actual close = 9/4/2007
Wilson Creek Conserv. Credits	285,600	Est Closing May 2008
Damieta Ranch	500,800	Actual close = 9/14/2007
Lacina	456,500	Actual close = 2/6/08
Shiang, Chow, and Lee	7,009,000	Actual close = 9/28/2007
Bolton	565,950	Actual close = 1/16/08
Mauger	162,698	Actual close = 1/15/08
Rullo	882,000	Actual close = 1/18/08
Total	11,445,344	
less contributions closed	(11,159,744)	ok thru 1/31/08
contributions to be closed	285,600	

Closed as of 3/31/08

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

		Estimated Closing Date
Dorfner	161,290	Actual close = 1/24/08
Geller	650,000	10/18/2007
Williams	250,000	7/26/07
Wilson Creek/Mulder	835,000	Actual close = 3/5/08
Lacina	373,500	Actual close = 2/6/08
Jaglowski	251,250	11/21/2007
Kobashi & Krickl	325,000	Est Closing May 2008
Bolton	1,043,226	Actual close = 1/16/08
Mauger	298,065	Actual close = 1/15/08
Rullo	1,625,806	Actual close = 1/18/08
Total	5,813,137	
less Federal Grants closed	(5,488,137)	ok thru 3/31/08
Federal Grants to be closed	325,000	

Closed as of 3/31/08

**Note F9f: (State Grants):**

		Estimated Closing Date
Solis (State to County, not RCA)	0	Actual close = 2/28/2008
Total	0	See note F9h (Cons Easements)
less State Grants closed	0	
State Grants to be closed	0	

Closed as of 3/31/08

Note F9f1: The Solis Property is a Conservation Easement where the County will retain fee title. RCA paid \$150,000 cash + approx \$1k in escrow fees on 2/28/08. The appraisal value came in at \$142,500.

Accounting impact: As per External Audit Firm CPA Manager: We don't need to book the difference. We only need to provide a footnote. It would be considered an "impairment", but since it is immaterial to the financial statements as a whole, then a footnote will suffice.

Note F9f2: The State Grant is not considered revenue for RCA since the agreement was with the State and the County and the County holds fee title.

<b>Note F9g: Donations (RCA has fee title):</b>		<u>Estimated Closing Date</u>
	<b>Betts</b>	Actual close = 12/28/07
	28.53 acres Koy Builders (2 Parcels)	Pending
	88.66 acres Palmyrita	Pending
	Total Projected Donations	
	less donations closed	
	Donations to be closed	

**Closed as of 2/29/08**

<b>Note F9h: Conservation Easement Donations (no fee title):</b>		<u>Estimated Closing Date</u>
	RDA/Winchester Road	Recorded 3/13/08 (value TBD)
	Solis	Actual close = 2/28/08
	TeleDyne	Actual close = 8/9/07
	Total Projected C. E. Donations	
	less Consv Easements closed	
	Consv Easements to be closed	

**Closed as of 3/31/08**

Notes: Appraisal for RDA/Winchester had been completed, but a correction is in progress. Solis is a combination RCA purchase and State Grant.

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 3/31/08 report from WRCOG. The FYE projection is based also on the 4/30/07 report from WRCOG. The projection also includes the following: 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	(10,644,899)	Land Acquisition only
Estimated Gross Cash balance at 6/30/08:	24,066,802	
less estimated accrued revenue at 6/30/08	(500,000)	(city MSHCP)
Estimated Net Cash balance at 6/30/08:	23,566,802	

F12: Interest Revenue accrual is based on actuals for 1st quarter and 2nd quarters.

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: Expenditures for Land Acquisitions have decreased due to the reclassification of cash payments for the purchase of the following in 07-08:

Thompson Ranch	7,000,000
Oak Valley	5,557,896
Total	12,557,896

These payments were reclassified from expenditures to decreases (debits) in Notes Payable, since these notes were booked in 06-07 fiscal year.

F14: New Executive Director's 401K: 10% to Operations and 90% to Land Acquisition.

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

F16: See Contract detail report. Increase projection by \$282,000. See Note F17.

F17: RCA Board approved the Third Amendment to the Dudek contract on 3/3/08 to increase the Dudek contract by \$282,000 to pay for costs related to Munz's Onion. The developer will reimburse RCA for \$282,000. This is related to the Saddleback/Vaquero property.

\$75,000 has already been received from the Developer, but it was incorrectly posted as a credit to contract expenditures. A correction posted in April to record the cash receipt as revenue.

F18: Reclass Verizon charge from Communications 520200 to Cell Phone 520230.

# REGIONAL CONSERVATION AUTHORITY (RCA)

Fund 51630, DeptID 935300 (Management and Monitoring)

BUDGET TO ACTUAL ANALYSIS FOR FY06-07, PERIOD ENDING 3/31/08

Source: RVGLA58D (Revenues), and RVGLA56D(Expenditures), Final dated 4/5/08.

Last Revision Date: May 13, 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 3/31/08	March Accruals	NOTES	Total Actuals and Accruals thru 3/31/08	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	0	(50,000)
935300	722002	Participating Special Entities	197,000	82,827	0		82,827	82,827	(114,173)
935300	722003	City/County Rdways Plan Cov	50,000	0	0		0	0	(50,000)
935300	740020	Interest-Invested Funds	0	11,071	3,690	F3	14,761	19,681	19,681
935300	741000	Rents	7,200	2,400	2,400	F5	4,800	7,200	0
935300	771410	Flood Control District	157,000	0	92,286	F10	92,286	92,286	(64,714)
935300	781360	Other Misc Revenue	0	86,450	0	F4	86,450	86,450	86,450
935300	781520	TIPPING FEES	2,072,494	956,433	604,301	F1	1,560,734	2,048,534	(23,960)
935300	781560	Contr. - Other Agencies	150,000	0	0	F11	0	75,000	(75,000)
<b>Dept. 935300 Total Revenue</b>			<b>2,683,694</b>	<b>1,139,181</b>	<b>702,677</b>		<b>1,841,858</b>	<b>2,411,978</b>	<b>(271,716)</b>

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

DeptID	Account	Description	Budget Amount	Actual Expended Amount through 3/31/08	March Accruals	NOTES	Total Actuals and Accruals thru 3/31/08	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	9,543	278	F8	9,820	13,094	108,084
935300	510320	Temporary Salaries	0	0	0		0	0	0
935300	518100	Budgeted Benefits	72,050	6,818	1,300	F7	8,118	10,824	61,226
<b>Appropriation 1 Total</b>			<b>193,228</b>	<b>16,361</b>	<b>1,578</b>		<b>17,938</b>	<b>23,918</b>	<b>169,310</b>
<b>Appropriation 2 (Supplies and Services):</b>									
935300	520200	Communications	3,500	1,010	0		1,010	1,346	2,154
935300	520260	Computer Lines	0	30	0		30	90	(90)
935300	521360	Maint-Computer Equip	1,000	0	0		0	1,000	0
935300	523230	Miscellaneous Expense	360	1,192	0		1,192	1,589	(1,229)
935300	523620	Books/Publications	113	0	0		0	113	0
935300	523640	Comp Equip-Non Fixed Assets	0	59	0		59	59	(59)
935300	523680	Office Equip-Non Fixed Assets	0	0	0		0	0	0
935300	523700	Office Supplies	14,000	2,621	0		2,621	3,495	10,505
935300	523840	Computer Equip-Software	0	579	0		579	579	(579)
935300	524520	Indirect Support Cost	39,955	2,968	(302)	F7	2,666	3,554	36,401
935300	525020	Legal Services	7,575	8,851	0		8,851	11,801	(4,226)
935300	525300	OASIS Financials	214	0	0		0	0	214
935300	525440	Professional Services	0	0	0		0	0	0
935300	526700	Rent-Lease Buildings	81,146	39,519	19,761	F2	59,280	79,040	2,106
935300	526910	Field Equip-Non Fix Assets	45,854	7,635	0		7,635	45,854	0
935300	527880	Training-Other	8,500	160	0		160	8,500	0
935300	527980	Contracts (See Attachment A)	2,281,249	1,226,240	248,438	F9	1,474,678	2,224,161	57,088
935300	528900	Air Transportation	0	344	0		344	344	(344)
935300	529040	Private Mileage Reimb.	0	64	0		64	64	(64)
<b>Appropriation 2 Total</b>			<b>2,483,466</b>	<b>1,291,271</b>	<b>267,897</b>		<b>1,559,168</b>	<b>2,381,590</b>	<b>101,876</b>
<b>Appropriation 3 (Depreciation):</b>									
935300	535561	Depreciation-Computer Equip.	1,000	0	188	F12	188	470	530
<b>Appropriation 3 Total</b>			<b>1,000</b>	<b>0</b>	<b>188</b>		<b>188</b>	<b>470</b>	<b>530</b>
<b>Appropriation 4 (Capital Assets):</b>									
935300	546080	Equipment-Computer	6,000	5,645	0		5,645	6,000	0
<b>Appropriation 4 Total</b>			<b>6,000</b>	<b>5,645</b>	<b>0</b>		<b>5,645</b>	<b>6,000</b>	<b>0</b>
<b>Dept 935300 Total Expenditures</b>			<b>2,683,694</b>	<b>1,313,277</b>	<b>269,663</b>		<b>1,582,940</b>	<b>2,411,978</b>	<b>271,716</b>
<b>Net Operating Position 935300</b>			<b>0</b>	<b>(174,096)</b>	<b>433,014</b>		<b>258,918</b>	<b>0</b>	<b>0</b>

**Notes:**

**F1: Accrue TIPPING Fee revenue as follows:**

**Out of County (OCC):**

1st Quarter actual 454,332  
 2nd Quarter actual 449,769  
 Total OOC Actual 904,101 (first 2 quarters of FY 07-08 (Excluding In-County))

average OOC per quarter 452,051

OOC FYE projection 1,808,202  
 06-07 Adjustment 52,332 Note 1a  
 +In-County 380,000 Note 1b  
 Total Gross Projection 2,240,534  
 less downturn factor (75,000)  
 Total Net projection 2,165,534

3.35%

less Operations share (117,000) 3% = 64,966  
 97% to 935300 2,048,534

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

Note 1b: In-County is a flat \$400,000, however the EO' office is estimating a 5% reduction.

Note F1c: March accrual:

OOO accrual	452,051	Average OOO quarter
In-County accrual	285,000	9/12 of annual In-County estimate
less downturn	(56,250)	9/12 of annual estimate
less Operations share	<u>(76,500)</u>	9/12 of annual estimate
Total March accrual	<u><u>604,301</u></u>	

F2: Accrue rent for Jan through March: \$6,587 per month.

F3: Interest revenue (accrual and projection) is based on 1st and 2nd quarter actuals posted through March 2008. Interest is earned from subfund activity.

F4: Misc Revenue as follows:

From Transportation for Teledyne-reimbursement of fencing	78,000	
Sale of Easements (SCE)	<u>8,450</u>	
Total	<u><u>86,450</u></u>	Note F4a

Note F4a: RCA sold a portion of the Allen property (RC22000011) to SCE for an easement for power lines.

F5: Includes Lease Income for Radio Tower Lease at \$500 per month, starting in January 2007. Note: KCAA radio is behind on the monthly rent payments. RCA Management is working on collecting all money that is owed.

F6: N/A

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

F8: Accrue salaries for 100% of pay period 08 and 30% of pay period 09.

F9: Accrue contracts through February 08: See Contract detail.

F10: Flood Control projects estimate per Ivan Chand 1/16/08. These projects were actually from 2007 calendar year. Prior year projects had been paid to RCA on a calendar year basis every January. After discussions with Flood Control management the policy has been changed and they will pay us on a fiscal year basis.

The total amount to be received from Flood is \$172,286.32. \$80,000 of this is allocated to Ops 935100.

F11: Budgeted donations in 06-07 for Burrowing Owl and recorded as deferred revenue to be recognized as revenue in 07-08. Audit Firm required income recognition of \$75,000 in 06-07 since the money was for fines. RCA will receive the remaining \$75,000 in 07-08 and record it as revenue.

F12: Depreciate Video Probe over 5 years (60 months). Acquired in Feb 08, therefore 5 months of depreciation in 07-08.

## ATTACHMENT A CONTRACT DETAIL

### REGIONAL CONSERVATION AUTHORITY (RCA)

#### CONTRACT EXPENSE DETAIL FOR FY 07-08 AS OF 3/31/08

Last Revision Date: May 13, 2008

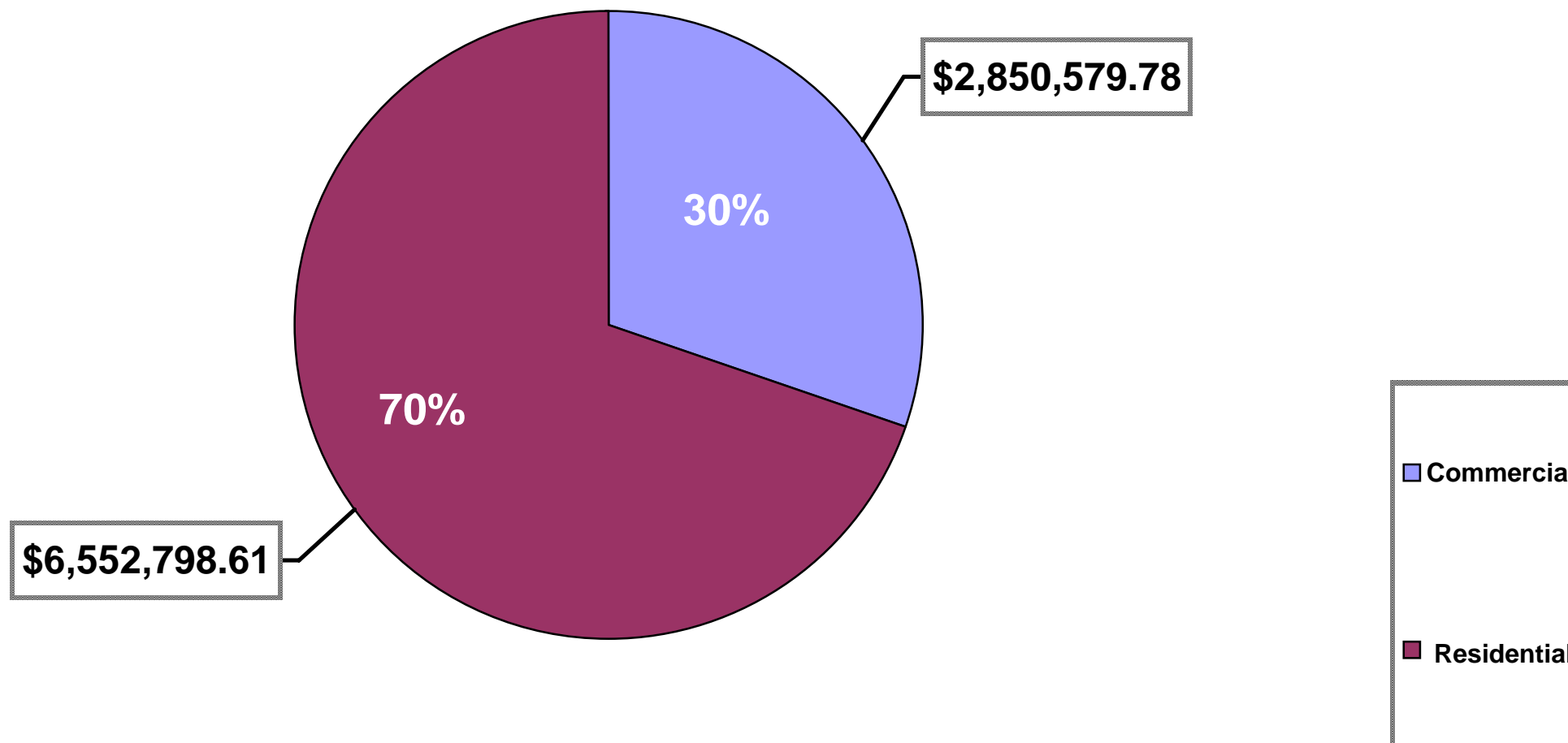
C:\Files\FY07\_2008\Website\temp\AGENDA ITEM 16 ATT2 Fin Stmt 3.31.08 REVISED FORMAT.xls\Contracts

DeptID	Account	Description	Budget Amount	Actuals through 3/31/08	March Accruals	Actual Expended & Accrued through 3/31/08	Projection through 6/30/08	YE Actual (Over)/Under Budget at 6/30/08
<b>OPERATIONS</b>								
935200	527980	Ahern, Adcock & Devlin	-	14,819	(14,819)	0	0	0
935200	527980	Dudek & Assoc., Inc.	202,500	74,911	13,271	88,182	117,576	84,924
935200	527980	O'Reilly Public Relations	8,500	0	0	0	0	8,500
935200	527980	Fish & Wildlife Service (Coordinator)	20,000	0	0	0	35,000	(15,000)
935200	527980	Jacobs-SAMP	16,210	5,739	0	5,739	16,210	0
935200	527980	Jacobs-ACOE (Army Corp of Engineers)	133,000	0	0	0	33,000	100,000
935200	527980	Naty Kopenhaver	7,200	4,124	1,308	5,433	7,244	(44)
935200	527980	Robert's Consulting Group	0	6,000	(3,000)	3,000	3,000	(3,000)
<b>Total Operations</b>			<b>387,410</b>	<b>105,593</b>	<b>(3,239)</b>	<b>102,353</b>	<b>212,030</b>	<b>175,380</b>
<b>LAND ACQUISITION</b>								
935201	527980	Ahern, Adcock & Devlin	0	43,367	(43,367)	0	0	0
935201	527980	U.C.R. (CCB)	50,000	0	0	0	50,000	0
935201	527980	Driscoll, David J.	12,500	0	0	0	12,500	0
935201	527980	D.B. Works, Inc. (Data Base)	0	8,250	0	8,250	8,250	(8,250)
935201	527980	Naty Kopenhaver	64,800	37,474	11,776	49,250	65,666	(866)
935201	527980	O'Reilly Public Relations	76,500	16,753	0	16,753	40,000	36,500
935201	527980	Facilities Management	700,000	107,699	0	107,699	243,599	456,401
935201	527980	Ferguson Group-David Kennett	75,000	57,188	7,759	64,948	100,000	(25,000)
935201	527980	Economics&Politics (J. Husing)	100,000	37,494	0	37,494	49,992	50,008
935201	527980	Dudek & Assoc., Inc.	679,500	262,477	253,040	515,516	717,662	(38,162)
935201	527980	Lobbying (To Be Determined)	250,000	0	0	0	82,500	167,500
935201	527980	Tom Mullen	0	82,587	0	82,587	147,500	(147,500)
935201	527980	Professional Services	250,000	0	0	0	150,000	100,000
935201	527980	Fish & Wildlife Service (Coordinator)	0	0	0	0	140,000	(140,000)
935201	527980	Public Outreach (To Be Determined)	500,000	0	0	0	100,000	400,000
935201	527980	NEXUS Study (Tausig??)	100,000	0	0	0	0	100,000
935201	527980	Programmatic (RAND)	682,514	370,000	0	370,000	612,514	70,000
935201	527980	Parks & Open Space Dist-Land Mgmt	224,881	9,581	106,441	116,022	154,696	70,185
935201	527980	Patricia Lock-Dawson	25,000	0	0	0	0	25,000
935201	527980	Robert's Consulting Group	0	24,000	3,000	27,000	27,000	(27,000)
935201	527980	Roger D. Zortman	10,000	0	0	0	0	10,000
<b>Total Land Acquisition</b>			<b>3,800,695</b>	<b>1,056,869</b>	<b>338,649</b>	<b>1,395,519</b>	<b>2,701,879</b>	<b>1,098,816</b>
<b>Management &amp; Monitoring</b>								
935300	527980	Parks & Open Space Dist-Land Mgmt	693,749	384,297	79,790	464,088	643,783	49,966
935300	527980	Dudek & Assoc., Inc.	100,000	240,584	(175,916)	64,668	92,878	7,122
935300	527980	Driscoll, David J.	12,500	11,888	0	11,888	12,500	0
935300	527980	USGS	10,000	5,342	0	5,342	10,000	0
935300	527980	SAWA	1,465,000	659,129	269,564	928,693	1,381,672	83,328
935300	527980	Saddleback/Vaquero (935201 Revenue)	0	(75,000)	75,000	0	0	0
935300	527980	Fish & Wildlife Service (Coordinator)	0	0	0	0	83,328	(83,328)
935300	527980	Environmental Carreers Org.	0	0	0	0	0	0
<b>Total Management &amp; Monitoring</b>			<b>2,281,249</b>	<b>1,226,240</b>	<b>248,438</b>	<b>1,474,678</b>	<b>2,224,161</b>	<b>57,088</b>
<b>Total Contracts</b>			<b>6,469,354</b>	<b>2,388,702</b>	<b>583,848</b>	<b>2,972,550</b>	<b>5,138,070</b>	<b>1,331,284</b>

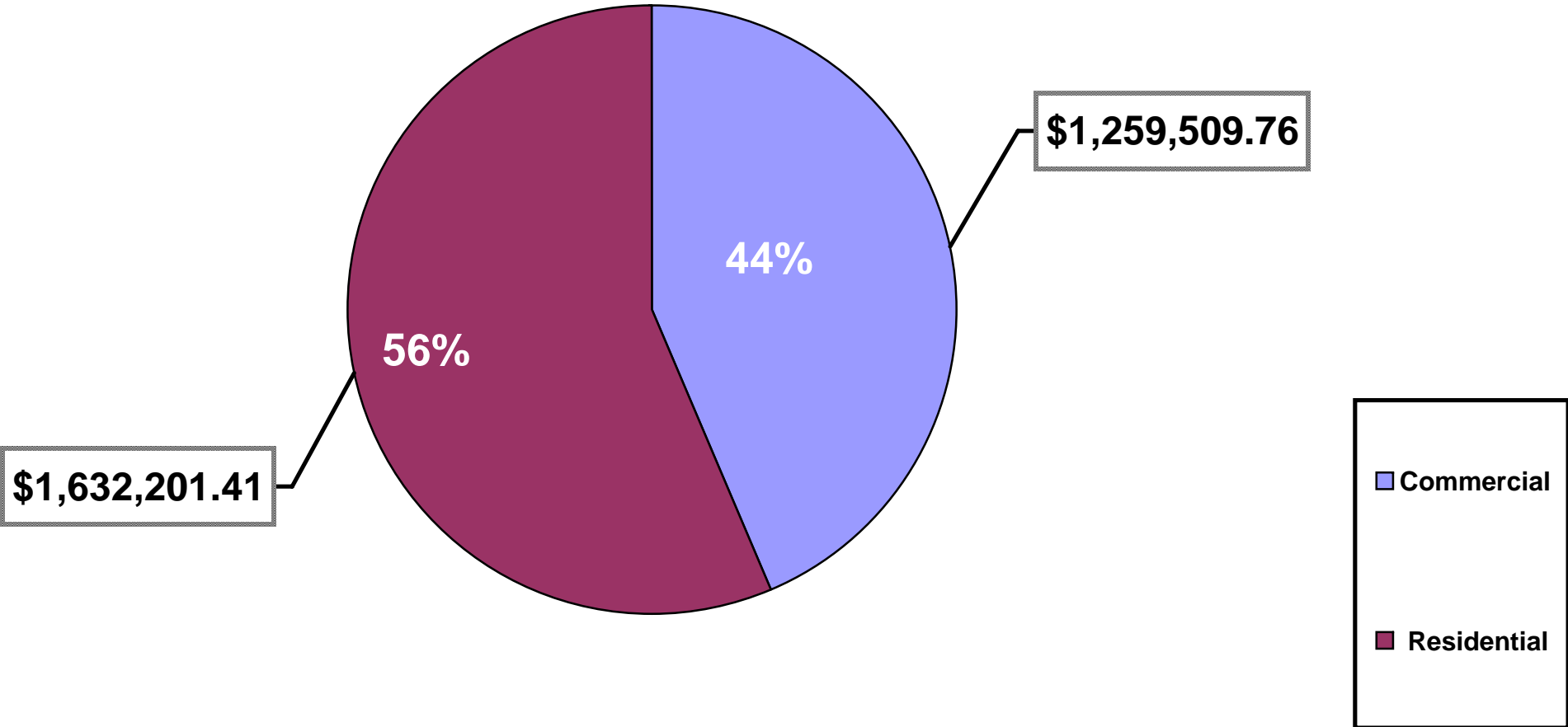
# **AGENDA ITEM NO. 16**

## **ATTACHMENT 3 MSHCP FEE COLLECTION REPORTS**

**MSHCP Development Mitigation Fee Categories  
Total Fiscal Year to Date as of March 31, 2008**



**MSHCP Development Mitigation Fee Categories  
Total Third Quarter Only January 1- March 31, 2008**



REGIONAL CONSERVATION AUTHORITY  
NET MSHCP MITIGATION FEE COLLECTIONS BY MEMBER AGENCY (935200 & 935201)  
FY 2007/08

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: May 15, 2008

	JULY 2007	AUGUST 2007	SEPTEMBER 2007	OCTOBER 2007	NOVEMBER 2007	DECEMBER 2007	JANUARY 2008	FEBRUARY 2008	MARCH 2008	06-07 YTD TOTALS	PERCENT OF TOTAL
CITY OF BANNING	\$1,860.00	\$0.00	\$1,860.00	\$0.00	\$1,801.00	\$0.00	\$0.00	\$6,333.00	\$1,860.00	\$13,714.00	0.14%
CITY OF BEAUMONT	\$215,904.96	\$47,378.00	\$35,340.00	\$79,374.00	\$49,196.00	\$262,959.31	\$209,464.53	\$6,625.00	\$14,880.00	\$921,121.80	9.71%
CITY OF CALIMESA	\$0.00	\$1,860.00	\$0.00	\$0.00	\$1,860.00	\$0.00	\$3,720.00	\$0.00	\$0.00	\$7,440.00	0.08%
CITY OF CANYON LAKE	\$9,300.00	\$3,720.00	\$9,300.00	\$3,720.00	\$3,720.00	\$0.00	\$1,860.00	\$0.00	\$3,720.00	\$35,340.00	0.37%
CITY OF CORONA	\$18,600.00	\$1,860.00	\$6,102.00	\$59,767.05	\$0.00	\$25,779.73	\$0.00	\$1,860.00	\$100,844.79	\$214,813.57	2.26%
CITY OF HEMET	\$72,068.00	\$91,140.00	\$57,243.00	\$17,439.16	\$54,580.27	\$1,860.00	\$48,569.00	\$29,799.90	\$14,880.00	\$387,579.33	4.09%
CITY OF LAKE ELSINORE	\$47,651.27	\$37,399.90	\$48,228.38	\$41,510.18	\$14,880.00	\$46,500.00	\$60,341.13	\$282,070.60	\$0.00	\$578,581.46	6.10%
CITY OF MORENO VALLEY	\$7,440.00	\$45,362.61	\$36,661.09	\$0.00	\$31,277.38	\$13,229.00	\$6,459.66	\$0.00	\$247,303.65	\$387,733.39	4.09%
CITY OF MURRIETA	\$5,826.36	\$16,932.54	\$0.00	\$32,025.96	\$8,469.75	\$18,473.17	\$12,269.55	\$6,586.32	\$12,412.68	\$112,996.33	1.19%
CITY OF NORCO	\$0.00	\$1,651.00	\$3,302.00	\$0.00	\$6,004.00	\$1,651.00	\$1,651.00	\$0.00	\$0.00	\$14,259.00	0.15%
CITY OF PERRIS	\$107,997.00	\$48,360.00	\$75,568.47	\$57,312.56	\$26,432.04	\$49,685.52	\$46,361.97	\$4,813.08	\$24,180.00	\$440,710.64	4.65%
CITY OF RIVERSIDE	\$76,871.60	\$87,479.97	\$68,446.79	\$45,319.43	\$107,183.90	\$500,057.25	\$13,310.00	\$42,549.36	\$3,372.96	\$944,591.26	9.96%
CITY OF SAN JACINTO	\$135,286.09	\$18,125.80	\$11,779.38	\$23,143.85	\$77,642.58	\$8,896.59	\$24,216.08	\$255.50	\$8,597.21	\$307,943.08	3.25%
CITY OF TEMECULA	\$0.00	\$7,820.00	\$17,188.95	\$70,212.67	\$0.00	\$19,442.31	\$3,039.84	\$294,995.55	\$66,414.81	\$479,114.13	5.05%
COUNTY OF RIVERSIDE (LMS)	\$842,095.00	\$520,934.00	\$430,419.00	\$613,446.00	\$471,752.00	\$392,700.00	\$256,695.00	\$362,408.00	\$666,991.00	\$4,557,440.00	48.04%
FLOOD CONTROL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
MISC PARTICIPANT FEES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$82,827.00	\$0.00	\$0.00	\$82,827.00	0.87%
<b>TOTALS</b>	<b>\$1,540,900.28</b>	<b>\$930,023.82</b>	<b>\$801,439.06</b>	<b>\$1,043,270.86</b>	<b>\$854,798.92</b>	<b>\$1,341,233.88</b>	<b>\$770,784.76</b>	<b>\$1,038,296.31</b>	<b>\$1,165,457.10</b>	<b>\$9,486,204.99</b> <b>\$9,486,204.99</b>	<b>100.00%</b>