

Regional Conservation Authority

**FISCAL YEAR 2009-10
FIRST QUARTER FINANCIAL REPORT**

Staff Contact:

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Administrative Services
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Background:

Attached is the Fiscal Year 2009-10 First Quarter Financial Report, which includes an Executive Summary (cash balance summary and financial statement overview), detailed financial statements, and MSHCP Fee Collections Reports.

Executive Committee and Staff Recommendation:

That the RCA Board of Directors receive and file the Fiscal Year 2009-10 First Quarter Financial Report.

Attachments:

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

AGENDA ITEM NO. 7.1

Attachment 1

Executive Summary (Cash Balance Summary and Financial Statement Overview)

FISCAL YEAR 2009-10 FIRST QUARTER FINANCIAL STATEMENT
JULY 1 – SEPTEMBER 30, 2009

CASH BALANCE SUMMARY Rounded to the Nearest Hundred Thousand	
Balance as of 07-01-09	\$ 16,900,000
Prior Year A/R Collected Net of A/P Paid	\$ 100,000
Income 07-01-09 through 9-30-09	<u>\$ 1,400,000</u>
Cash Available	\$ 18,400,000
Expenditures 07-01-09 through 9-30-09	<u>\$ (6,200,000)</u>
Balance as of 9-30-09	<u>\$ 12,200,000</u>

**FISCAL YEAR 2009-10 FIRST QUARTER FINANCIAL STATEMENT
 JULY 1 – SEPTEMBER 30, 2009
 BUDGET TO ACTUAL AND FISCAL YEAR-END PROJECTIONS
 OPERATIONS (DEPARTMENT 935100)**

	<u>Budget</u>	<u>Actuals and Accruals</u>	<u>Year-End Projections</u>
<u>Revenue:</u>	\$ 764,346	\$ 232,328	\$ 744,877
<u>Appropriations:</u>			
Salaries & Benefits	253,922	92,895	222,604
Contracts	166,476	22,608	166,476
Other Supplies & Services	339,103	35,706	332,813
Equipment/Depreciation	4,845	637	4,845
Total Appropriations	\$ 764,346	\$ 151,846	\$ 726,738
Net Operating Position (NOP)	<u>\$ 0</u>	<u>\$ 80,482</u>	<u>\$ 18,139</u>

**FISCAL YEAR 2009-10 FIRST QUARTER FINANCIAL STATEMENT
 JULY 1 – SEPTEMBER 30, 2009
 BUDGET TO ACTUAL AND YEAR-END PROJECTIONS
 LAND ACQUISITION (DEPARTMENT 935201)**

	<u>Budget</u>	<u>Actuals and Accruals</u>	<u>Year-End Projections</u>
Revenue:	\$ 24,863,980	\$ 2,486,357	\$ 21,555,145
Appropriations:			
Salaries & Benefits	1,329,517	327,607	1,305,645
Contracts	1,875,945	171,642	1,875,945
Other Supplies & Services	2,277,982	236,770	2,296,011
Equipment/Depreciation	56,995	11,077	56,995
Capital Assets	<u>26,845,221</u>	<u>5,765,979</u>	<u>23,450,349</u>
Total Appropriations	\$ 32,385,660	\$ 6,513,075	\$ 28,984,945
Net Operating Position (NOP)	\$(7,521,680)	\$(4,026,718)	\$ (7,429,800)
Adjustment From Cash Balance	\$ 7,521,680	\$ 4,026,718	\$ 7,429,800
Adjusted NOP	\$ 0	\$ 0	\$ 0

**FISCAL YEAR 2009-10 FIRST QUARTER FINANCIAL STATEMENT
 JULY 1 – SEPTEMBER 30, 2009
 BUDGET TO ACTUAL AND FISCAL YEAR-END PROJECTIONS
 MANAGEMENT AND MONITORING (DEPARTMENT 935300)**

	<u>Budget</u>	<u>Actuals and Accruals</u>	<u>Year-End Projections</u>
Revenue:	\$ 1,982,577	\$ 471,543	\$ 2,010,021
Appropriations:			
Salaries & Benefits	95,600	17,821	95,600
Contracts	1,657,072	407,928	1,657,072
Other Supplies & Services	212,150	29,184	212,150
Equipment/Depreciation	1,129	282	1,129
Total Appropriations	\$ 1,965,951	\$ 455,215	\$ 1,965,951
Net Operating Position (NOP)	<u>\$16,626</u>	<u>\$ 16,328</u>	<u>\$ 44,070</u>

AGENDA ITEM NO. 7.1

Attachment 2

Detailed Financial Statements

REGIONAL CONSERVATION AUTHORITY (RCA)
FISCAL YEAR 2009-10 FIRST QUARTER FINANCIAL STATEMENT
Fund 51630, DeptID 935100 (Operations)
BUDGET TO ACTUAL ANALYSIS FOR FY 2009-10, PERIOD ENDING 9/30/09

Revenue Budget to Actual and Projections - Fiscal Year 2010

Note: This combines DeptID's 935100 and 935200

DeptID	Account	Description	Budget Amount	Actual Revenue through 9/30/09	September Accruals	NOTES	Total Actuals and Accruals thru 9/30/09	Projection through 6/30/10	Projection Over/(Under) Budget at 6/30/10
Dept. 935100 Revenue:									
935100	722002	Participating Special Entities	0	0	0		0	0	0
935100	740020	Interest	4,356	0	1,089	F9	1,089	4,356	0
935100	740040	Interest-Other	0	4	0		4	4	4
935100	751680	CA Grant Revenue	0	85,997	(85,997)	F23	0	0	0
935100	769240	Oth Gov MSHCP Infrastructure	83,000	0	0	F21	0	83,000	0
935100	769260	Oth Gov MSHCP Civic Projects	83,000	79,494	0	F21	79,494	83,000	0
935100	771410	Flood Control Covered Projects	357,100	0	75,610	F25	75,610	357,100	0
935100	777170	Development Fees-MSHCP	156,000	27,097	29,825	F1,2	56,922	156,000	0
935100	777600	TUMF-Developer Fees	9,000	0	6,105	F5	6,105	9,000	0
935100	777860	Joint Project Review Deposits	71,890	13,104	0	F13	13,104	52,417	(19,473)
935100	781360	Other Misc Revenue	0	0	0	F26	0	0	0
935100	781520	Contrib From Other Funds-TIPPING	0	0	0	F20	0	0	0
Dept. 935100 Total Revenue			764,346	205,696	26,632		232,328	744,877	(19,469)

Expenditures Budget to Actual and Projections - Fiscal Year 2010

DeptID	Account	Description	Budget Amount	Actual Amount Expended through 9/30/09	September Accruals	NOTES	Total Actuals and Accruals through 9/30/09	Projection through 6/30/10	Projection (Over)/(Under) Budget at 6/30/10
Dept. 935100 Appropriations:									
Appropriation 1 (Salaries and Benefits):									
935100	510040	Regular Salaries	265,369	49,444	13,852	F4,7	63,296	253,184	12,185
935100	510200	Payoff-Permanent	0	0	0		0	0	0
935100	510420	Overtime	0	669	0		669	669	(669)
935100	510440	Administrative Leave	0	0	0	F18	0	0	0
935100	510460	Leave Buy-Out Parity	34,610	0	0	F18	0	34,610	0
935100	510320	Temporary Salaries-TAP	0	0	0		0	0	0
935100	515200	Retiree Health Insurance (OPEB)	5,314	0	1,329	F22	1,329	5,314	0
935100	518100	Budgeted Benefits	114,109	21,245	6,356	F4,8	27,601	110,403	3,706
935100	518100	Cost Applied Salaries & Benefits	(165,480)	0	(30,263)	F3,4	(30,263)	(181,576)	16,096
Appropriation 1 Total			253,922	71,358	(8,727)		92,895	222,604	31,318
Appropriation 2 (Supplies and Services):									
935100	520200	Communications	1,012	40	0		40	1,012	0
935100	520230	Cellular Phone	158	25	659	F16	684	684	(526)
935100	520260	Computer Lines	4,325	0	0		0	4,325	0
935100	520270	County Delivery Service	22	199	(179)	F24	20	20	2
935100	520320	Telephone Services	904	1,381	(1,836)	F24	(455)	(455)	1,359
935100	520940	Insurance-Other	10,000	0	1,336	F14	1,336	10,000	0
935100	521340	Maint-Communications Equipment	51	0	0		0	51	0
935100	521360	Maint-Hardware	4,519	4,007	(3,680)	F16,24	327	2,516	2,003
935100	521500	Maint-Motor Vehicles	0	0	0		0	0	0
935100	521540	Maint-Office Equipment	500	273	0		273	500	0
935100	521640	Maint-Software	723	670	(904)	F24	(234)	723	0
935100	522310	Maint-Building and Improvements	182	0	0		0	182	0
935100	523100	Memberships	100	0	0		0	100	0
935100	523230	Miscellaneous Expense	2,791	767	0		767	2,791	0
935100	523620	Books/Publications	60	0	0		0	60	0
935100	523640	Computer Equip-Non Fixed Asset	1,530	0	0		0	1,530	0
935100	523660	Computer Supplies	910	0	0		0	910	0
935100	523680	Office Equip Non Fixed Assets	350	13	0		13	350	0
935100	523700	Office Supplies	1,858	125	(59)	F24	65	1,858	0
935100	523720	Photocopying	184	0	0		0	184	0
935100	523760	Postage-Mailing	539	285	(144)	F16,24	141	141	398
935100	523800	Printing/Binding	454	0	0		0	454	0
935100	523840	Computer Equipment-Software	300	0	0		0	300	0
935100	524520	Indirect Support Costs	(19,111)	0	(3,461)	F3,4	(3,461)	(19,111)	0
935100	524560	Auditing And Accounting	29,200	0	12,000	F19	12,000	29,200	0
935100	524760	Data Processing Services	0	1,669	(2,836)	F24	(1,167)	2,003	(2,003)
935100	524820	Engineering Services	146	0	0		0	146	0
935100	524900	GIS Services	360	0	0		0	360	0
935100	525020	Legal Services	250,000	2,864	16,363	F15	19,227	245,263	4,737
935100	525120	Micrographic Services	0	0	0		0	0	0
935100	525140	Personnel Services (HR)	878	0	220	F12	220	878	0
935100	525300	OASIS Processing-Financials	1,365	3,412	(3,071)	F10,24	341	2,047	(682)
935100	525310	OASIS Processing-HRMS	237	364	(491)	F10,24	(128)	(766)	1,003
935100	525440	Professional Services	540	0	0		0	540	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	20,453	4,724	61	F17	4,786	20,453	0
935100	527780	Special Program Exp (Svs Agree)	5,000	0	0		0	5,000	0
935100	527840	Training-Education/Tuition	600	69	0		69	600	0
935100	527880	Training-Other	396	0	0		0	396	0
935100	527980	Contracts (SEE ATTACHMENT "A")	166,476	17,350	5,257	F11	22,608	166,476	0
935100	528080	Labor	500	0	37	F21	37	500	0
935100	528120	Board/Commission Expense	4,391	298	0		298	4,391	0
935100	528140	Conference/Registration Fees	5,300	0	0		0	5,300	0
935100	528280	Imaging Supplies	200	0	0		0	200	0
935100	528900	Air Transportation	2,548	0	0		0	2,548	0

DeptID	Account	Description	Budget Amount	Actual Amount Expended through 9/30/09	September Accruals	NOTES	Total Actuals and Accruals through 9/30/09	Projection through 6/30/10	Projection (Over)/Under Budget at 6/30/10
935100	528920	Carpool Expense	100	0	14	F16	14	100	0
935100	528960	Lodging	1,712	0	0		0	1,712	0
Appropriation 2 Total			505,579	39,029	19,286		58,315	499,289	6,290
Appropriation 3 (Depreciation):									
935100	535560	Depreciation	2,925	0	637	F6	637	2,925	0
Appropriation 3 Total			2,925	0	637		637	2,925	0
Appropriation 4 (Capital Assets):									
935100	540040	Land	0	0	0		0	0	0
935100	542060	Improvements-Buildings	0	0	0		0	0	0
935100	542080	Improvements-Leasehold Buildings	0	0	0		0	0	0
935100	546080	Equipment-Computer	1,920	0	0		0	1,920	0
935100	546140	Equipment-Office	0	0	0		0	0	0
935100	546160	Equipment-Other	0	0	0		0	0	0
935100	546160	Equipment-Other (Furniture)	0	0	0		0	0	0
935100	546280	Capitalized Software	0	0	0		0	0	0
935100	546320	Vehicles-Cars/Light Trucks	0	0	0		0	0	0
935100	546360	Vehicles-Heavy Equipment	0	0	0		0	0	0
Appropriation 4 Total			1,920	0	0		0	1,920	0
Appropriation 7 (Intrafund Transfers):									
935100	572600	Intrafund-Maintenance	0	0	0		0	0	0
935100	573400	Intrafund Reimb Sal,Ben, Ovh	0	0	0		0	0	0
Appropriation 7 Total			0	0	0		0	0	0
Dept 935100 Total Expenditures			764,346	110,387	11,196		151,846	726,738	37,608
Net Operating Position 935100			0	95,309	15,436		80,482	18,139	18,139
Less Depreciation			(2,925)	Add back Deprec. (non-cash)			637	2,925	
Net Cash Budget			(2,925)	Adjusted NOP (Cash)			81,119	21,064	

Notes:

F1: MSHCP Fee total is based on actuals for City Fees and LMS (County) Fees thru 9/30/09. County fees were actually collected in September. City fees were collected in October and accrued for September. Operations receives 3% of the MSHCP fees.

F2: Accrue to 3% of total MSHCP Fees (Cities and County) through September 2009.

F3: Estimated Cost Applied accrual through 9/30/09 for Land Acq & Mgmt & Monitoring related indirect support costs and paid time off (22.62%) 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 9/30/09 includes the following:

- (see F4a)
- (1) Any salaries incorrectly posted to Operations and subsequently corrected.
 - (2) Productive Benefits (applied to Salaries at 65.62% less regular ben at 43.00%).
 - (3) Indirect charges applied to Salaries and Productive Benefits at 20.00% only on Management & Monitoring DeptID 935300.

Note F4a: Estimate of non-productive time (PTO) of 22.62%

Cost Applied through 9/30/09:

		FYE Projection
Land Acquisitions (935201)	28,719	114,878
Mgmt & Monitoring (935300)	5,004	20,018
Total	33,724	134,896

F5: TUMF revenue is based on the 9/30/09 WRCOG MSHCP revenue report for inception to date less reimbursements through 9/30/09.

TUMF Fees are allocated 97% to 935201 and 3% to 935100 (Operations).

F6: Accrue 3 months of depreciation as per depreciation schedule.

F7: Accrue 1.5 pay periods for Operational salaries through 9/30/09.

F8: Accrue 1.5 pay periods for Operational benefits through 9/30/09.

F9: Interest accrual is based on reversing out the reversal of the 4th quarter from FY0809 and accruing 3 months of budgeted interest for July-September.

F9a: Interest revenue will vary depending on cash flow.

F9b: Interest deposited into Ops initially, but needs to be reallocated to Land Acquisitions.

935100 interest % = 3%, 935201 interest %= 97%.

Note: As per the County Treasurer interest was only 1.29% in July, and 1.28% in August.

RCA budgeted 1.75% for the 09-10 fiscal year.

F10: Accrual is based on estimated reallocation to Land Acquisitions.

Allocation: 10% OPS/90%Land Acq.

The OASIS Financials charge is a flat \$1,137.47 per month.

HRMS pay period charge = \$90.73. Accrue 2.5 pp's for pp's 19, 20 & 21(50%).

F11: See Contract Detail.

F12: September accrual is based on 3 months of budget.

F13: For JPR projects any refunds are debited against the revenue account. JPR related expenses are recorded in Approp 1 (staff time) and Approp 2 (Dudek).

F14: Reallocate 10% of insurance costs from Land Acquisitions to Operations.

F15: Legal expenses (BBK) accrued through September per Contract accrual schedule.

F16: Accrue journal entry as per September accrual schedule.

F17: Rent paid to Facilities Management for space in the Security Bank Building.

Includes parking expense (\$500 per year ea + \$35 per month each) for 4 spaces.

Allocation: 10% OPS/90% Land Acquisitions.

F18: Management selling back hours (up to 40 maximum per calendar year) of annual leave to the County.

Administrative Leave is reclassified to Leave Buy-Out Parity.

F19: 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 is charged to Operations and 90% is charged to Land Acquisitions.

F20: No TIPPING Fees from Landfills are budgeted in Operations for FY0910.

F21: Accrual is based on actual TLMA labor charges for the first quarter.

Costs are allocated 10% OPS/90% Land Acquisitions.

F22: OPEB (GASB 45) is defined as "Other post employment benefits", which are health benefits for retirees. OPEB does not include pension benefits. RCA's cost was actuarially

calculated. The 09-10 cost projection represents the current portion of the liability. The cost is allocated to Operations (25%), Land Acquisitions (70%), and Management & Monitoring (5%) based on budgeted salaries.

F23: CA Grant Revenue: Transfer Reimbursement for San Jacinto River Ranchos expenses to Land Acquisitions 935201. JE to be prepared in November.

F24: Accrue quarterly 10/90 split between Operations (10%) and Land Acquisitions (90%) prepared in November 2009.

F25: Accrue Flood Control revenue for cash received in October for project completed in Sept.

REGIONAL CONSERVATION AUTHORITY (RCA)
FISCAL YEAR 2009-10 FIRST QUARTER FINANCIAL STATEMENT
Fund 51630, DeptID 935201 (Land Acquisition)
BUDGET TO ACTUAL ANALYSIS FOR FY 2009-10, PERIOD ENDING 9/30/09

DeptID	Account	Description	Budget Amount	Actual Revenue through 9/30/09	September Accruals	NOTES	Total Actuals and Accruals through 9/30/09	Projection through 6/30/10	Projection Over/(Under) Budget at 6/30/10
Dept. 935201 Revenue:									
935201	711040	Measure A Local Sts & Rds	0	0	0	F9d	0	0	0
935201	722002	Participating Special Entities	0	0	0		0	0	0
935201	740020	Interest	149,380	0	37,345	F12	37,345	149,380	0
935201	740040	Interest-Other	0	132	0		132	132	132
935201	751680	Grants-State	0	0	67,000	F9f	67,000	67,000	67,000
935201	751680	Grants-State	0	0	85,997	F14	85,997	85,997	85,997
935201	766600	Grants-Land (Fed)	0	0	258,000	F9e	258,000	258,000	258,000
935201	771820	Development Agreements	0	0	0		0	0	0
935201	777170	Development Fees-MSHCP	5,044,000	1,211,782	628,685	F5,7	1,840,467	5,044,000	0
935201	777180	Development Fees	0	0	0		0	0	0
935201	777600	TUMF Revenue-Developer Fees	291,000	0	197,380	F10	197,380	291,000	0
935201	778190	Interfund Dev Fees	0	0	0		0	0	0
935201	781220	Donations-Land	19,379,600	0	0	F9g	0	15,659,600	(3,720,000)
935201	781220	Donations-Consv Easements	0	0	0	F9h	0	0	0
935201	781360	Other Misc Revenue	0	36	0		36	36	36
935201	781560	Contributions-Other Agencies	0	0	0		0	0	0
Dept 935201 Total Revenue			24,863,980	1,211,950	1,274,408		2,486,357	21,555,145	(3,308,835)
Expenditures Budget to Actual and Projections - Fiscal Year 2010									
DeptID	Account	Description	Budget Amount	Actual Amount Expended through 9/30/09	September Accruals	NOTES	Total Actuals and Accruals through 9/30/09	Projection through 6/30/10	Projection (Over)/Under Budget at 6/30/10
Dept. 935201 Appropriations:									
Appropriation 1 (Salaries and Benefits)									
935201	510040	Regular Salaries	801,756	150,761	42,724	F1	193,485	773,941	27,815
935201	510200	Payoff-Permanent	0	0	0		0	0	0
935201	510320	Temporary Salaries	0	0	0		0	0	0
935201	510420	Overtime	0	1,594	0		1,594	1,594	(1,594)
935201	515200	Retiree Health Ins (OPEB)	28,627	0	7,157	F22	7,157	28,627	0
935201	518100	Budgeted Benefits	499,134	64,760	60,610	F2	125,371	501,482	(2,348)
Appropriation 1 Total			1,329,517	217,115	110,492		327,607	1,305,645	23,872
Appropriation 2 (Supplies and Services)									
935201	520200	Communications	25,393	123	0		123	25,393	0
935201	520230	Cellular Phone	1,361	223	0		223	1,361	0
935201	520260	Computer Lines	38,925	0	0		0	38,925	0
935201	520270	County Delivery Service	198	0	179	F15	179	198	0
935201	520320	Telephone Service	8,134	0	1,836	F15	1,836	8,134	0
935201	520940	Insurance-Other	90,000	53,443	(5,344)	F20	48,098	90,000	0
935201	521340	Maint-Communications Equip.	460	0	0		0	460	0
935201	521360	Maint-Hardware	40,670	0	2,945	F15	2,945	40,670	0
935201	521540	Maint-Office Equipment	4,500	1,560	0		1,560	4,500	0
935201	521640	Maint-Software	6,503	0	904	F15	904	6,503	0
935201	522310	Maint-Bldg and Improvements	1,634	0	0		0	1,634	0
935201	523100	Memberships	1,000	0	0		0	1,000	0
935201	523230	Miscellaneous Expense	18,000	2,178	0		2,178	18,000	0
935201	523620	Books and Publications	540	0	0		0	540	0
935201	523640	Comp. Equip-non fixed assets	13,770	0	0		0	13,770	0
935201	523660	Computer Supplies	8,190	0	0		0	8,190	0
935201	523680	Office Equip- non fixed assets	3,150	116	0		116	3,150	0
935201	523700	Office Supplies	16,972	1,724	(59)	F15	1,664	16,972	0
935201	523720	Photocopying	1,654	0	0		0	1,654	0
935201	523760	Postage-Mailing	10,870	139	1,015	F15	1,154	10,870	0
935201	523800	Printing/Binding	4,089	0	0		0	4,089	0
935201	523840	Computer Equipment-Software	2,700	0	0		0	2,700	0
935201	524520	Indirect Support Cost	0	0	0	F3	0	0	0
935201	524560	Auditing And Accounting	162,800	0	28,000	F4	28,000	162,800	0
935201	524760	Data Processing Services	0	0	4,507	F15	4,507	18,030	(18,030)
935201	524820	Engineering Services	1,311	0	0		0	1,311	0
935201	524900	GIS Services	3,240	0	0		0	3,240	0
935201	525020	Legal Services	1,386,071	21,451	68,024	F18	89,475	1,386,071	0
935201	525120	Micrographic Services	0	0	0		0	0	0
935201	525140	Personnel Services (HR)	7,902	0	0		0	7,902	0
935201	525300	OASIS Financials	12,285	0	3,071	F15,23	3,071	12,285	0
935201	525310	OASIS Financials	2,132	0	491	F15,23	491	2,132	0
935201	525440	Professional Services	4,860	0	0		0	4,860	0
935201	525500	Salary/Benefit Reimbursement	0	0	0		0	0	0
935201	526410	Legally Required Notices	223	0	0		0	223	0
935201	526420	Advertising	0	0	0		0	0	0
935201	526700	Rent/Lease Buildings	184,077	42,518	828	F17	43,346	184,077	0
935201	527780	Special Program Expense	50,000	0	0		0	50,000	0
935201	527840	Training-Education/Tuition	5,400	624	0		624	5,400	0
935201	527880	Training-Other	3,564	0	0		0	3,564	0
935201	527980	Contracts (See Attachment A)	1,875,945	99,340	72,302	F16	171,642	1,875,945	0
935201	528080	Labor (TLMA)	2,528	0	335	F21	335	2,528	0
935201	528120	Board/Commission Exp	39,516	2,683	0		2,683	39,516	0
935201	528140	Conference/Registration Fees	47,700	0	0		0	47,700	0
935201	528280	Imaging Supplies	1,800	180	0		180	1,800	0
935201	528900	Air Transportation	22,928	4,006	0		4,006	22,928	0
935201	528920	Carpool Expense	500	0	0		0	500	0
935201	528960	Lodging	15,404	0	0		0	15,404	0
935201	528980	Meals	9,554	1,082	0		1,082	9,554	0
935201	529000	Miscellaneous Travel Expense	8,118	114	0		114	8,118	0
935201	529040	Private Mileage Reimb	7,356	819	0		819	7,356	0
Appropriation 2 Total			4,153,927	232,322	179,035		408,412	4,171,957	(18,030)

DeptID	Account	Description	Budget Amount	Actual Amount Expended through 9/30/09	September Accruals	NOTES	Total Actuals and Accruals through 9/30/09	Projection through 6/30/10	Projection (Over)/Under Budget at 6/30/10
935201	535500	Depreciation	4,325	0	0	F8	0	4,325	0
935201	535540	Depreciation-Buildings	13,720	0	4,784	F8	4,784	13,720	0
935201	535541	Depreciation-Structures	5,416	0	770	F8	770	5,416	0
935201	535542	Depreciation-Land Improvemnts	8,215	0	4,377	F8	4,377	8,215	0
935201	535561	Depreciation-Computer&Office	8,039	0	1,146	F8	1,146	8,039	0
Appropriation 3 Total			39,715	0	11,077		11,077	39,715	0
Appropriation 4 (Capital Assets)									
935201	540040	Land	0	0	0		0	0	0
935201	540040	Land-RCA Cash Expenditures	7,465,621	5,332,540	(2,473)	F13a1	5,330,067	7,354,837	110,784
935201	540040	Land-RCA Cash Exp-FacMgmt	0	69,300	41,484	F13b	110,784	110,784	(110,784)
935201	540040	Land-RCA Cash Exp-Parks	0	0	0	F13c	0	0	0
935201	540040	Land-Contrib(non-cash)RCTC	0	0	0	F9d	0	0	0
935201	540040	Land-Donations (non-cash)	19,379,600	0	0	F9g	0	15,659,600	3,720,000
935201	540040	Conserv Ease Don (non-cash)	0	0	0	F9h	0	0	0
935201	540040	Land-Fed Grants (non-cash)	0	0	258,000	F9e	258,000	258,000	(258,000)
935201	540040	Land-State Grants (non-cash)	0	0	67,000	F9f	67,000	67,000	(67,000)
935201	540040	Other Contributions	0	0	0		0	0	0
935201	540041	Misc Land Acq filing fees	0	0	128		128	128	(128)
935201	540060	Improvements-Land	0	0	0		0	0	0
935201	542020	Buildings	0	0	0		0	0	0
935201	542060	Improvements-Buildings	0	0	0		0	0	0
935201	542080	Improvements-Leasehold Bldgs	0	0	0		0	0	0
935201	546080	Equipment-Computer	17,280	0	0		0	17,280	0
935201	546160	Equipment-Other	0	0	0		0	0	0
935201	546160	Equipment-Other Furniture	0	0	0		0	0	0
935201	546280	Capitalized Software	0	0	0		0	0	0
935201	546400	Capital Asset System	0	0	0		0	0	0
Appropriation 4 Total			26,862,501	5,401,840	364,140		5,765,979	23,467,629	3,394,872
Dept 935201 Total Expenditures			32,385,660	5,851,277	664,743		6,513,075	28,984,945	3,400,715
Net Operating Position 935201			(7,521,680)	(4,639,327)	609,665		(4,026,718)	(7,429,800)	91,880
Less Depreciation			(39,715)	Add back Deprec. (non-cash)		11,077	39,715		
Net Cash Budget			32,345,945	Adjusted NOP (Cash)		(4,015,642)	(7,390,085)		
Draw from Cash Balance (for cash expenditures greater than cash revenue)						4,015,642	7,390,085		
Adjusted Net Operating Position						0	0		F11

Notes:

- F1: Accrue 1.5 pay periods for Land Acquisition related salaries through 9/30/09.
F2: Accrue 1.5 pay periods for Land Acquisition related benefits through 9/30/09. Includes portion of non-productive time initially posted in Operations.
F3: No allocated indirect costs this year due to change in indirect cost methodology
F4: 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 September 2009.
F6: Accrue expense for September as per journal entry accrual schedule.
F7: MSHCP Fee projection based on actuals for City and County (LMS) Fees through Sept 09.
F8: Accrue 3 months of depreciation as per depreciation schedule.

F9a: Accrued Contrib, Granted & Donated Properties through 9/30/09 as follows:

RCTC (Contributed) Measure A	0	See note F9d
Federal Section 6 (Grants)	258,000	See note F9e
State Grants	67,000	See note F9f
Donations	0	See note F9g
Conservation Easement Donations	0	See note F9h
Other Contributions	0	See Note F6
Total to Accrue through 9/30/09:	325,000	

F9b: Projected Contributed, Granted & Donated Properties:

RCTC (Contributions)	0	Note F9d
Federal Section 6 (Grants)	0	Note F9e
State Grants	0	Note F9f
Donations	15,659,600	Note F9g
Conservation Easement Donations	0	Note F9h
Total projected:	15,659,600	
Total Accrued through 9/30/09:	325,000	Note F9a
Total KNOWN Projected FY 09-10	15,984,600	

F9c: Total Est Measure A donations for 09-10 **0**

F9d: RCTC Measure A properties contributed or to be contribute Estimated Closing Date

None for FY 09-10	0
Total	0
less contributions closed	0
contributions to be closed	0

Closed as of 9/30/09

Note F9e: (Projected Federal Section 6 Grants): Estimated Closing Date

Hannon/Smith	258,000	actual closing 7/23/09
	0	
Total	258,000	
less Federal Grants closed	(258,000)	
Federal Grants to be closed	0	

Closed as of 9/30/09

Note F9f: (State Grants): Estimated Closing Date

Hannon/Smith	67,000	actual closing 7/23/09
	0	
Total	67,000	
less State Grants closed	(67,000)	
State Grants to be closed	0	

Closed as of 9/30/09

Note F9g: Donations (RCA has fee title):		Estimated Closing Date	
28.53 acres	Koy Builders (2 Parcels)	280,000	actual-escrow close 10/13/09
51.38 acres	Hill Country	2,312,100	Note F9g1
9.58 acres	Fieldstone	1,200,000	Note F9g2
2,910.24 ac.	14 County Properties	17,067,500	
	less Parcel #14	(5,200,000)	Delayed until FY10-11
	Total Projected Donations	15,659,600	
	less donations closed	0	
	Donations to be closed	15,659,600	

Closed as of 9/30/09

Note F9g1: Appraised Value-TBD. Estimated value is based on \$45k per acre times 51 acres. This appraisal is subject to revision based on future appraisal.
 Note F9g2: Escrow opened 12/20/06. The donation has not been completed because the developer has not received a final action on their tentative tract map.

Note F9h: Conservation Easement Donations (no fee title):		Estimated Closing Date	
8.29 acres	French Valley	0	TBD
6.80 acres	Snow	0	TBD
203.26 acres	Temecula Roripaugh	0	TBD
140.30 acres	La Laguna	0	TBD
24.64 acres	Altfillisch	0	TBD
20.86 acres	Dickinson	0	TBD
36.29 acres	S.C. Gas La Paloma	0	TBD
TBD	Ramona Duck Club	0	TBD
	Total Projected C. E. Donations	0	
	less Conserv Easements closed	0	
	Consrv Easements to be closed	0	

Conservation Easement-Purchase
0

Closed as of 9/30/09

Note: Donations are recorded as revenues in the year of donation.

F10: TUMF revenue is based on the 9/30/09 WRCOG MSHCP revenue report for inception to date less reimbursements through 9/30/09.
 TUMF Fees are allocated 97% to 935201 and 3% to 935100 (Operations).

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

Fund 51630 Cash balance at 7/1/09:	16,861,865	Fund 51630 Only
Add 08-09 A/R collected in 09-10	440,496	A/R + Interest Receivable
Less 08-09 A/P paid in 09-10	(513,610)	
Less 08-09 cash NOP 935201 (Land Acq)	(7,390,085)	Land Acquisition only
	0	
Add 09-10 cash NOP 935100 (Operations)	21,064	
Add 09-10 cash NOP 935300 (Mgmt & Mon)	44,070	
	0	
Estimated Gross Cash balance at 6/30/10:	9,463,801	
less estimated accrued revenue at 6/30/10	(250,000)	(city MSHCP estimate)
Estimated Net Cash balance at 6/30/10:	9,213,801	

F12: Interest accrual is based on 3/12 of the annual budget.

F9a: Interest revenue will vary depending on cash flow.

F9b: Interest deposited into Ops initially, but needs to be reallocated to Land Acquisitions.
 935100 interest % = 3%, 935201 interest % = 97%.

Note: As per the County Treasurer interest was only 1.29% in July, and 1.28% in August.
 RCA budgeted 1.75% for the 09-10 fiscal year.

F13a: Adjustments to cash land acquisitions FYE projection:

Additional Commitments:	0	
	0	
Total Additional		0
Savings on Projects:	0	
	0	
Total Savings		0
Net Adjustment		0

F13a1: Negative accrual as follows:

Reversal of prior year accrual for BBK charges	(743)	(paid in July)
Escrow Refund on Reynolds Property	(100)	(corrected Nov)
Facilities MGMT correction-reclass to contracts	(1,730)	(corrected Nov)
Total Accrual	(2,573)	

F13b: Facilities Management non-contract charges per accrual schedules (July-September).

F13c: Parks non-contract charges per schedule in file. No information available for July thru September because Parks is unable to bill until their revised rates are approved by the BOS.

F14: CA Grant Revenue: Transfer Reimbursement for San Jacinto River Ranchos expenses from Operations 935100. JE to be prepared in November.

F15: Accrue quarterly 10/90 split between Operations (10%) and Land Acquisitions (90%) prepared in November 2009.

F16: See Contract detail report.

F17: 10% OPS/90% Land Acquisitions for lease of new office building at 3403 Tenth St., Ste. 320. Also accrue 90% of parking expense (4 spaces at \$500 per year ea + \$35 per month ea).

F18: Accrue legal expenses (BBK) through 9/30/09 per accrual schedule.

F19: N/A

F20: Reallocate 10% of annual insurance costs to Operations.

F21: Accrual is based on actual TLMA labor charges for the first quarter.

Costs are allocated 10% OPS/90% Land Acquisitions.

F22: OPEB (GASB 45) is defined as "Other post employment benefits", which are health benefits for retirees. OPEB does not include pension benefits. RCA's cost was actuarially calculated. The 09-10 cost projection represents the current portion of the liability. The cost is allocated to Operations (25%), Land Acquisitions (70%), and Management & Monitoring (5%) based on budgeted salaries.

F23: Accrual is based on estimated reallocation to Land Acquisitions.
Allocation: 10% OPS/90%Land Acq.
The OASIS Financials charge is a flat \$1,137.47 per month.
HRMS pay period charge = \$90.73.

REGIONAL CONSERVATION AUTHORITY (RCA)
FISCAL YEAR 2008-09 FIRST QUARTER FINANCIAL STATEMENT
Fund 51630, DeptID 935300 (Management and Monitoring)
BUDGET TO ACTUAL ANALYSIS FOR FY 2009-10, PERIOD ENDING 9/30/09

DeptID	Account	Description	Budget Amount	Actual Revenue through 9/30/09	September Accruals	NOTES	Total Actuals and Accruals thru 9/30/09	Projection through 6/30/10	Projection Over/(Under) Budget at 6/30/10
Dept. 935300 Revenue:									
935300	722001	Local Non-Trans Facilities	0	0	0		0	0	0
935300	722002	Participating Special Entities	0	0	0		0	0	0
935300	722003	City/County Rdways Plan Cov	0	0	0		0	0	0
935300	740020	Interest-Invested Funds	16,626	0	4,157	F3	4,157	16,626	0
935300	740040	Interest-Other	0	0	0		0	0	0
935300	741000	Rents	11,160	6,995	4,668	F5	11,664	38,604	27,444
935300	769240	Oth Gov MSHCP Infrastructure	0	0	0		0	0	0
935300	769260	Oth Gov MSHCP Civic Projects	0	0	0		0	0	0
935300	771410	Flood Control District	131,900	0	0		0	131,900	0
935300	771820	Developer Agreements	0	0	0		0	0	0
935300	781360	Other Misc Revenue	0	0	0		0	0	0
935300	781520	TIPPING FEES	1,822,891	0	455,723	F1	455,723	1,822,891	0
935300	781560	Contr. - Other Agencies	0	0	0		0	0	0
Dept. 935300 Total Revenue			1,982,577	6,995	464,548		471,543	2,010,021	27,444
Expenditures Budget to Actual and Projections - Fiscal Year 2010									
DeptID	Account	Description	Budget Amount	Actual Amount Expended through 9/30/09	September Accruals	NOTES	Total Actuals and Accruals through 9/30/09	Projection through 6/30/10	Projection (Over)/Under Budget at 6/30/10
Dept. 935300 Appropriations:									
Appropriation 1 (Salaries and Benefits):									
935300	510040	Regular Salaries	57,650	9,332	1,151	F8	10,483	57,650	0
935300	510320	Temporary Salaries	0	0	0		0	0	0
935300	515200	Retiree Health Ins (OPEB)	2,059	0	515	F11	515	2,059	0
935300	518100	Budgeted Benefits	35,891	4,423	2,400	F7	6,823	35,891	0
Appropriation 1 Total			95,600	13,755	4,066		17,821	95,600	0
Dept. 935300 Appropriations:									
Appropriation 2 (Supplies and Services):									
935300	520200	Communications	3,500	311	0		311	3,500	0
935300	520260	Computer Lines	143	0	0		0	143	0
935300	520270	County Delivery Service	0	86	0		86	86	(86)
935300	521360	Maint-Computer Equip	1,000	0	0		0	1,000	0
935300	521500	Maint-Motor Vehicles	0	0	0		0	0	0
935300	523230	Miscellaneous Expense	1,820	816	0	F6	816	1,820	0
935300	523620	Books/Publications	160	0	0		0	160	0
935300	523640	Comp Equip-Non Fixed Assets	0	0	0		0	0	0
935300	523660	Computer Supplies	325	0	0		0	325	0
935300	523680	Office Equip-Non Fixed Assets	8,000	0	0		0	8,000	0
935300	523700	Office Supplies	4,000	39	0		39	4,000	0
935300	523760	Postage-Mailing	0	17	0		17	17	(17)
935300	523840	Computer Equip-Software	0	0	0		0	0	0
935300	524520	Indirect Support Cost	19,110	0	3,461	F7	3,461	19,110	0
935300	524560	Auditing and Accounting	1,923	0	0		0	1,923	0
935300	525020	Legal Services	85,000	383	1,179	F4	1,562	82,949	2,051
935300	525300	OASIS Financials	0	0	0		0	0	0
935300	525440	Professional Services	0	1,325	0	F12	1,325	1,325	(1,325)
935300	526700	Rent-Lease Buildings	83,761	20,945	0	F2	20,945	83,761	0
935300	526910	Field Equip-Non Fix Assets	0	623	0		623	623	(623)
935300	526960	Small tools and instruments	0	0	0		0	0	0
935300	527840	Training-Education/Tuition	0	0	0		0	0	0
935300	527880	Training-Other	3,000	0	0		0	3,000	0
935300	527980	Contracts (See Attachment A)	1,657,072	190,308	217,620	F9	407,928	1,657,072	0
935300	528140	Conference/Registration Fees	0	0	0		0	0	0
935300	528900	Air Transportation	344	0	0		0	344	0
935300	529040	Private Mileage Reimb.	64	0	0		0	64	0
Appropriation 2 Total			1,869,222	214,852	222,260		437,113	1,869,222	0
Appropriation 3 (Depreciation):									
935300	535561	Depreciation-Computer Equip.	1,129	0	282	F10	282	1,129	0
Appropriation 3 Total			1,129	0	282		282	1,129	0
Appropriation 4 (Capital Assets):									
935300	546080	Equipment-Computer	0	0	0		0	0	0
Appropriation 4 Total			0	0	0		0	0	0
Dept 935300 Total Expenditures			1,965,951	228,608	226,608		455,215	1,965,951	0
Net Operating Position 935300			16,626	(221,612)	237,940		16,328	44,070	27,444
Less Depreciation			(1,129)				282	1,129	
Net Cash Budget			1,964,822				16,611	45,199	
							(4,157)	(16,626)	
							12,453	28,573	

Notes:

F1: TIPPING Fee accrual based on three months of budget.

F2: Rental expense: 3 months of actuals have been booked.

F3: Interest accrual is on reversing out the reversal of the 4th quarter from FY0809 and using three months of budgeted interest for July-September.

Note: As per the County Treasurer interest was only 1.29% in July, and 1.28% in August.

RCA budgeted 1.75% for the 09-10 fiscal year.

F4: Accrue legal expenses (BBK) through 9/30/09 per contract accrual schedule.

F5: In addition to what was initially budgeted in FY2010, RCA has negotiated a deal for 2 cell towers on the Reynolds Phase II property that will generate a monthly rental income of \$2,287. For September accrue 3 months of Reynolds cell tower, and 1 month for T-Mobile.

F6: HOA dues for various properties in RCA's Reserve.

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

F8: Accrue salaries for 1.5 pay periods through 9/30/09.

F9: See Contract detail.

F10: Depreciate Video Probe over 5 years (60 months). Acquired in February 08. See Depreciation schedule.

F11: OPEB (GASB 45) is defined as "Other post employment benefits", which are health benefits for retirees. OPEB does not include pension benefits. RCA's cost was actuarially calculated. The 09-10 cost projection represents the current portion of the liability. The cost is allocated to Operations (25%), Land Acquisitions (70%), and Management & Monitoring (5%) based on budgeted salaries.

F12: Burrowing Owl time for El Sol, Jared Bond.

ATTACHMENT A
CONTRACT DETAIL
REGIONAL CONSERVATION AUTHORITY (RCA)
CONTRACT EXPENSE DETAIL FOR FY 2009-10 AS OF 9/30/09

Description	Budget Amount	Actuals through 9/30/09	September Accrual	Actual Expended & Accrued through 9/30/09	Projection through 6/30/10	YE Actual (Over)/Under Budget at 6/30/10
OPERATIONS						
CDFG (New Contract Position)	0	0	0	0	0	0
D.B. Works, Inc.	200	0	0	0	200	0
Dudek & Assoc., Inc. (non-JPR)	18,243	5,473	1,779	7,252	18,243	0
Dudek & Assoc., Inc.(JPR only)	71,890	10,665	2,883	13,548	71,890	0
Fish & Wildlife Service (GS)	0	0	0	0	0	0
Geographics	4,143	0	0	0	4,143	0
Grant Writer	6,000	0	0	0	6,000	0
Joseph Richards	0	0	0	0	0	0
Naty Kopenhaver	16,000	1,212	596	1,808	16,000	0
SAMP-ACOE	50,000	0	0	0	50,000	0
Total Operations	166,476	17,350	5,257	22,608	166,476	0
LAND ACQUISITION						
Capitol Alliance Consulting	67,500	16,875	0	16,875	67,500	0
CDFG (New Contract Position)	0	0	0	0	0	0
D.B. Works, Inc.	1,800	0	0	0	1,800	0
Driscoll, David J.	22,500	(743)	743	0	22,500	0
Dudek & Assoc., Inc.	559,461	34,996	28,234	63,231	559,461	0
Economics&Politics (J. Husing)	24,000	6,000	0	6,000	24,000	0
Facilities Management	500,000	5,662	1,793	7,455	500,000	0
Fish & Wildlife Service (GS)	0	0	0	0	0	0
Geographics	37,284	0	0	0	37,284	0
Grant Writer	14,000	0	0	0	14,000	0
Joseph Richards	0	0	0	0	0	0
Lobbying (To Be Determined)	100,000	0	0	0	100,000	0
Naty Kopenhaver	64,000	10,908	5,364	16,272	64,000	0
NEXUS Study	0	0	0	0	0	0
O'Reilly Public Relations	40,000	0	0	0	40,000	0
Parks & Open Space Dist-Land Mgmt	164,400	0	36,168	36,168	164,400	0
Professional Services	100,000	0	0	0	100,000	0
Programmatic (RAND)	0	0	0	0	0	0
Public Outreach (To Be Determined)	50,000	0	0	0	50,000	0
Tom Mullen	106,000	25,641	0	25,641	106,000	0
U.C.R. (CCB)	25,000	0	0	0	25,000	0
Total Land Acquisition	1,875,945	99,340	72,302	171,642	1,875,945	0
MANAGEMENT & MONITORING						
Driscoll, David J.	22,500	2,175	1,688	3,863	22,500	0
Dudek & Assoc., Inc.	30,405	1,855	1,527	3,383	30,405	0
F&W Svc (Coordinator/Administrator)	87,637	43,819	0	43,819	87,637	0
Facilities Management	0	0	0	0	0	0
Misc Training Providers	0	0	0	0	0	0
Parks & Open Space Dist-Land Mgmt	657,600	0	144,672	144,672	657,600	0
SAWA	858,930	142,460	69,733	212,193	858,930	0
U.S. Geological Survey	0	0	0	0	0	0
Total Management & Monitoring	1,657,072	190,308	217,620	407,928	1,657,072	0
Total Contracts	3,699,493	306,999	295,179	602,178	3,699,493	0

AGENDA ITEM NO. 7.1

Attachment 3

MSHCP Fee Collection Report

REGIONAL CONSERVATION AUTHORITY
NET MSHCP MITIGATION FEE COLLECTIONS BY MEMBER AGENCY
FISCAL YEAR 2009-10

ATTACHMENT 3
AGENDA ITEM 7.1

BASED ON ACCRUAL BASIS METHODOLOGY (Accounts for reported month, not month fees collected, which is the cash basis)

	JULY 2009	AUGUST 2009	SEPTEMBER 2009	OCTOBER 2009	NOVEMBER 2009	DECEMBER 2009	JANUARY 2010	FEBRUARY 2010	MARCH 2010	APRIL 2010	MAY 2010	JUNE 2010	09-10 YTD TOTALS	PERCENT OF TOTAL
CITY OF BANNING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
CITY OF BEAUMONT	\$39,731.46	\$46,870.00	\$28,064.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$114,665.46	6.04%
CITY OF CALIMESA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
CITY OF CANYON LAKE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
CITY OF CORONA	\$0.00	\$0.00	\$39,533.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$39,533.50	2.08%
CITY OF HEMET	\$19,380.00	\$48,450.00	\$174,519.96	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$242,349.96	12.77%
CITY OF LAKE ELSINORE	\$7,752.00	\$15,504.00	\$15,504.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$38,760.00	2.04%
CITY OF MENIFEE	\$76,768.41	\$62,016.00	\$50,388.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$189,172.41	9.97%
CITY OF MORENO VALLEY	\$27,706.00	\$1,938.00	\$39,948.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$69,592.00	3.67%
CITY OF MURRIETA	\$7,446.00	\$0.00	\$14,892.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$22,338.00	1.18%
CITY OF NORCO	\$0.00	\$0.00	\$1,860.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,860.00	0.10%
CITY OF PERRIS	\$34,884.00	\$43,270.83	\$69,768.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$147,922.83	7.80%
CITY OF RIVERSIDE	\$18,467.64	\$3,784.17	\$14,740.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$36,992.18	1.95%
CITY OF SAN JACINTO	\$8,048.34	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$8,048.34	0.42%
CITY OF TEMECULA	\$34,816.00	\$0.00	\$19,380.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$54,196.00	2.86%
CITY OF WILDOMAR	\$38,760.00	\$82,225.59	\$127,901.70	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$248,887.29	13.12%
COUNTY OF RIVERSIDE (LMS)	\$220,636.88	\$126,778.94	\$335,655.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$683,070.82	36.00%
TOTAL COUNTY AND CITY MSHCP FEES	\$534,396.73	\$430,837.53	\$932,154.53	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,897,388.79	100.00%
Other:														
FLOOD CONTROL	\$0.00	\$0.00	\$75,610.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$75,610.23	
OTH GOV MSHCP INFRASTRUCTURE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
OTH GOV MSHCP CIVIC PROJECTS	\$0.00	\$79,493.85	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$79,493.85	
MISC PARTICIPANT FEES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	
TOTAL OTHER	\$0.00	\$79,493.85	\$75,610.23	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$155,104.08	
GRAND TOTAL	\$534,396.73	\$510,331.38	\$1,007,764.76	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,052,492.87	

**MSHCP Development Mitigation Fee Categories
Total First Quarter FY 2010**

