

Regional Conservation Authority

FISCAL YEAR 2008-09 SECOND QUARTER FINANCIAL REPORT

Staff Contact:

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Administrative Services
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Background:

Attached is the Fiscal Year 2008-09 First 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) Recommend that the RCA Board of Directors receive and file the Fiscal Year 2008-09 Second Quarter Financial Report; and
- 2) Authorize staff to agendize this matter for the April 6, 2009 meeting of the RCA Board of Directors.

Attachments:

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

AGENDA ITEM NO. 7

Attachment 1 Executive Summary (Cash Balance Summary and Financial Statement Overview)

FISCAL YEAR 2008-09 SECOND QUARTER FINANCIAL STATEMENT
JULY 1 – DECEMBER 31, 2008

CASH BALANCE SUMMARY Rounded to the Nearest Hundred Thousand	
Balance as of 07-01-08	\$ 23,200,000
Prior Year A/R Collected Net of A/P Paid	\$ 2,500,000
Income 07-01-08 through 12-31-08	<u>\$ 4,400,000</u>
Cash Available	\$ 30,100,000
Expenditures 07-01-08 through 12-31-08	<u>\$ (16,100,000)</u>
Balance as of 12-31-08	<u>\$ 14,000,000</u>

**FISCAL YEAR 2008-09 SECOND QUARTER FINANCIAL STATEMENT
 JULY 1 – DECEMBER 31, 2008
 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>	\$ 945,804	\$ 256,294	\$ 3,082,271
<u>Appropriations:</u>			
Salaries & Benefits	509,103	180,087	458,715
Contracts	266,600	56,476	189,275
Other Supplies & Services	351,352	82,600	351,028
Equipment/Depreciation	71,045	19,586	58,771
Cost Applied	<u>(243,121)</u>	<u>(72,339)</u>	<u>(144,693)</u>
Total Appropriations	\$ 954,979	\$ 266,410	\$ 913,096
Net Operating Position (NOP)	<u>\$ (9,175)</u>	<u>\$ (10,116)</u>	<u>\$ 2,169,175</u>

**FISCAL YEAR 2008-09 SECOND QUARTER FINANCIAL STATEMENT
 JULY 1 – DECEMBER 31, 2008
 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:	\$ 40,905,071	\$ 90,939,795	\$ 97,042,378
Appropriations:			
Salaries & Benefits	1,480,498	699,582	1,397,140
Contracts	3,075,330	863,823	2,453,848
Other Supplies & Services	3,198,472	710,736	3,212,082
Equipment/Depreciation	33,868	15,764	31,528
Capital Assets	<u>43,564,725</u>	<u>90,618,366</u>	<u>94,510,412</u>
Total Appropriations	\$ 51,352,893	\$ 92,908,271	\$101,605,010
Net Operating Position (NOP)	\$(10,447,822)	\$(1,968,476)	\$(4,562,632)
Adjustment From Cash Balance	\$ 10,447,822	\$ 1,968,476	\$ 4,562,632
Adjusted NOP	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

**FISCAL YEAR 2008-09 SECOND QUARTER FINANCIAL STATEMENT
 JULY 1 – DECEMBER 31, 2008
 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>
<u>Revenue:</u>	\$ 2,621,077	\$ 1,081,873	\$ 2,486,671
<u>Appropriations:</u>			
Salaries & Benefits	106,252	9,792	51,976
Contracts	2,281,436	1,080,509	2,195,290
Other Supplies & Services	232,389	63,444	203,341
Equipment/Depreciation	<u>1,000</u>	<u>564</u>	<u>1,129</u>
Total Appropriations	\$ 2,621,077	\$ 1,154,309	\$ 2,451,736
Net Operating Position (NOP)	<u>\$ 0</u>	<u>\$ (72,436)</u>	<u>\$ 34,935</u>

AGENDA ITEM NO. 7

Attachment 2 Detailed Financial Statements

REGIONAL CONSERVATION AUTHORITY (RCA)
FISCAL YEAR 2008-09 SECOND QUARTER FINANCIAL STATEMENT
Fund 51630, DeptID 935100 (Operations)
BUDGET TO ACTUAL ANALYSIS FOR FY 08-09, PERIOD ENDING 12/31/08

Revenue Budget to Actual and Projections - Fiscal Year 2009				Note: This combines DeptID's 935100 and 935200					
DeptID	Account	Description	Budget Amount	Actual Revenue through 12/31/08	December Accruals	NOTES	Total Actuals and Accruals thru 12/31/08	Projection through 6/30/09	Projection Over/(Under) Budget at 6/30/09
Dept. 935100 Revenue:									
935100	722002	Participating Special Entities	0	0	0	F25	0	2,707,782	2,707,782
935100	740020	Interest	8,925	133,978	(129,246)	F9	4,733	8,925	0
935100	769240	Oth Gov MSHCP Infrastructure	212,500	35,755	0	F21a	35,755	35,755	(176,745)
935100	769260	Oth Gov MSHCP Civic Projects	212,500	0	0	F21b	0	0	(212,500)
935100	771410	Flood Control Covered Projects	0	0	0	F22	0	0	0
935100	777170	Development Fees-MSHCP	321,102	113,735	18,469	F1,2	132,204	211,527	(109,575)
935100	777600	TUMF-Developer Fees	19,500	0	29,705	F5	29,705	29,705	10,205
935100	777860	Joint Project Review Deposits	84,577	45,502	5,000	F13	50,502	84,577	0
935100	781360	Other Misc Revenue	0	8,395	(5,000)	F26	3,395	4,000	4,000
935100	781520	Contrib From Other Funds-TIPPING	86,700	0	0	F20	0	0	(86,700)
Dept. 935100 Total Revenue			945,804	337,366	(81,072)		256,294	3,082,271	2,136,467
Expenditures Budget to Actual and Projections - Fiscal Year 2008									
DeptID	Account	Description	Budget Amount	Actual Amount Expended through 12/31/08	December Accruals	NOTES	Total Actuals and Accruals through 12/31/08	Projection through 6/30/09	Projection (Over)/Under Budget at 6/30/09
Dept. 935100 Appropriations:									
Appropriation 1 (Salaries and Benefits):									
935100	510040	Regular Salaries	326,399	104,404	22,529	F4,7	126,933	304,200	22,200
935100	510200	Payoff-Permanent	0	0	0		0	0	0
935100	510420	Overtime	0	0	0		0	0	0
935100	510440	Administrative Leave	0	0	0	F18	0	0	0
935100	510460	Leave Buy-Out Parity	45,617	0	0	F18	0	22,809	22,809
935100	510320	Temporary Salaries-TAP	0	0	0		0	0	0
935100	515200	Retiree Health Insurance (OPEB)	0	0	0	F28	0	3,500	(3,500)
935100	518100	Budgeted Benefits	137,087	43,484	9,669	F4,8	53,153	128,207	8,880
Appropriation 1 Total			509,103	147,889	32,198		180,087	458,715	50,388
Appropriation 2 (Supplies and Services):									
935100	520200	Communications	964	8,496	(9,246)	F14	(750)	964	0
935100	520230	Cellular Phone	60	61	14		76	151	(91)
935100	520260	Computer Lines	5,387	2,227	(1,486)	F14	741	1,483	3,904
935100	520270	County Delivery Service	22	0	11	F12	11	22	0
935100	520940	Insurance-Other	10,000	181	5,912	F14	6,092	6,092	3,908
935100	521360	Maint-Hardware	350	1,328	0		1,328	1,328	(978)
935100	521500	Maint-Motor Vehicles	0	0	0		0	0	0
935100	521540	Maint-Office Equipment	500	94	0		94	500	0
935100	521640	Maint-Software	687	87	0		87	687	0
935100	522310	Maint-Building and Improvements	0	182	0		182	182	(182)
935100	523100	Memberships	20	93	0		93	93	(73)
935100	523230	Miscellaneous Expense	2,000	2,421	(1,080)	F14	1,341	2,681	(681)
935100	523620	Books/Publications	60	0	0		0	60	0
935100	523640	Computer Equip-Non Fixed Asset	3,500	620	0		620	3,500	0
935100	523660	Computer Supplies	1,661	0	0		0	1,661	0
935100	523680	Office Equip Non Fixed Assets	0	5,814	0	F16	5,814	5,814	(5,814)
935100	523700	Office Supplies	1,108	1,679	(750)	F14	929	1,858	(750)
935100	523720	Photocopying	184	0	0		0	184	0
935100	523760	Postage-Mailing	924	2,072	(1,802)	F14	270	539	385
935100	523800	Printing/Binding	454	0	0		0	454	0
935100	523840	Computer Equipment-Software	1,000	140	0		140	1,000	0
935100	524560	Auditing And Accounting	19,500	15,582	6,503	F19	22,085	22,085	(2,585)
935100	524900	GIS Services	1,320	0	0		0	1,320	0
935100	525020	Legal Services	250,000	19,661	6,244	F24	25,905	250,000	0
935100	525120	Micrographic Services	0	0	0		0	0	0
935100	525140	Personnel Services (HR)	1,114	0	650	F12	650	1,114	0
935100	525300	OASIS Processing-Financials	1,314	4,179	(3,685)	F10,14	494	1,603	(289)
935100	525310	OASIS Processing-HRMS	289	0	0	F10	0	0	289
935100	525440	Professional Services	540	14	0		14	540	0
935100	526410	Legally Required Notices	0	10	0		10	10	(10)
935100	526420	Advertising	35	0	0		0	35	0
935100	526700	Rent-Lease Bldgs	20,610	10,515	0	F17	10,515	17,820	2,790
935100	527780	Special Program Exp (Svs Agree)	6,775	0	3,382	F14	3,382	6,775	0
935100	527840	Training-Education/Tuition	1,260	407	0		407	1,260	0
935100	527880	Training-Other	396	0	0		0	396	0
935100	527980	Contracts (SEE ATTACHMENT "A")	266,600	63,690	(7,215)	F11	56,476	189,275	77,325
935100	528080	Labor	1,141	1,088	(1,264)	F23,14	(176)	500	641
935100	528120	Board/Commission Expense	4,025	1,071	0		1,071	4,025	0
935100	528140	Conference/Registration Fees	7,110	0	0		0	7,110	0
935100	528280	Imaging Supplies	0	103	0		103	103	(103)
935100	528900	Air Transportation	2,548	47	0		47	2,548	0
935100	528920	Carpool Expense	0	37	0		37	37	(37)
935100	528960	Lodging	1,712	(16)	0		(16)	1,712	0
935100	528980	Meals	1,062	835	0		835	1,062	0
935100	529000	Miscellaneous Travel Expense	902	(439)	0		(439)	902	0
935100	529040	Private Mileage Reimbursement	817	608	0		608	817	0
Appropriation 2 Total			617,951	142,887	(3,812)		139,075	540,302	77,649

DeptID	Account	Description	Budget Amount	Actual Revenue through 12/31/08	December Accruals	NOTES	Total Actuals and Accruals thru 12/31/08	Projection through 6/30/09	Projection Over/(Under) Budget at 6/30/09
Appropriation 3 (Depreciation):									
935100		Depreciation	43,045	0	8,337	F6	8,337	33,349	9,696
			0	0	0		0	0	
Appropriation 3 Total			43,045	0	8,337		8,337	33,349	9,696
Appropriation 4 (Capital Assets):									
935100	540040	Land	0	0	0		0	0	0
935100	542060	Improvements-Buildings	0	498	(498)	F27	0	0	0
935100	542080	Improvements-Leasehold Buildings	8,000	9,224	498	F27	9,722	10,422	(2,422)
935100	546080	Equipment-Computer	10,900	1,528	0		1,528	10,900	0
935100	546140	Equipment-Office	0	0	0		0	0	0
935100	546160	Equipment-Other	4,100	0	0		0	4,100	0
935100	546160	Equipment-Other (Furniture)	5,000	0	0		0	0	5,000
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			28,000	11,249	0		11,249	25,422	2,578
Appropriation 7 (Intrafund Transfers):									
935100	572600	Intrafund-Maintenance	0	15	0		15	15	(15)
935100	573400	Intrafund Reimb Sal,Ben, Ovh	(243,121)	(49,896)	(22,458)	F3,4	(72,354)	(144,708)	(98,413)
Appropriation 7 Total			(243,121)	(49,881)	(22,458)		(72,339)	(144,693)	(98,428)
Dept 935100 Total Expenditures			954,979	252,144	14,266		266,410	913,096	41,882
Net Operating Position 935100			(9,175)	85,222	(95,338)		(10,116)	2,169,175	2,178,350
Less Depreciation			(43,045)	Add back Deprec. (non-cash)			8,337	33,349	
Net Cash Budget			911,934	Adjusted NOP (Cash)			(1,779)	2,202,524	

Notes:

F1: MSHCP Fee total is based on actuals for City Fees and LMS (County) Fees thru 12/31/08. County fees were actually collected in December. City fees were collected in January and accrued.

F2: Accrue to 3% of total MSHCP Fees (Cities and County) through December 2008.

F3: Estimated Cost Applied accrual through 12/31/08 for Land Acq & Mgmt & Monitoring related indirect support costs and paid time off (25.08%) 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 12/31/08 includes the following:

- (see F4a)
- (1) Any salaries incorrectly posted to Operations and subsequently corrected.
 - (2) Productive Benefits (applied to Salaries at 65.08% less regular ben at 40.00%.
 - (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 25.08%

Cost Applied through 12/31/08:

		FYE Projection
Land Acquisitions (935201)	69,427	138,855
Mgmt & Monitoring (935300)	2,927	5,853
Total	72,354	144,708

F5: TUMF accrued revenue is based on the inception-to-date total revenue less amounts reported as revenue in prior fiscal years.

Note: RCA received \$750,000 from WRCOG in January 2008 for the Fidelity project which was not completed in 07-08, so the revenue had to be reclassified to deferred revenue at FYE 6/30/08 and consequently will be recorded as revenue in 08-09.

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

F6: Accrue 6 months of depreciation as per depreciation schedule.

F7: Accrue 1.0 pay periods for Operational salaries through 12/31/08.

F8: Accrue 1.0 pay periods for Operational benefits through 12/31/08.

F9: Interest Revenue is based on actuals through the first quarter and the FYE projection is based on the 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 averaged 2.96% for the first 6 months of the fiscal year. The interest rates ranged from a high of 3.10% in July to a low of 2.56% in December.

RCA budgeted 1.75% for the 08-09 fiscal year.

F10: County is charging OASIS (both financials and HRMS) to 525300.

Accrual is based on accruing HRMS charges for pay periods 26, 27, and 01 based on an average of HRMS charges for pay periods 24 and 25. Allocation: 10% OPS/90% Land Acq.

F11: See Contract Detail.

F12: December accrual is based on 6 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). Also includes one criteria refinement deposit of \$5,000 for Calimesa reclassified from other misc revenue.

F14: Reclass expenses between Operations & Land Acq. to reflect 10/90 split as of 12/31/08.

F15: Southern California Edison - RCA received money in January 2009.

F16: Reclass of prepaid expense from prior year for furniture purchases for new office.

F17: Rent paid to Facilities Management for space in the Security Bank Building. RCA moved to the new location the first week of August 2008.

Accrual 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. The original budget was estimated at 80 hours per management employee, but on 11/18/08 the County Board reduced the annual maximum from 160 hours to 40 hours. 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: Portion of TIPPING Fees from Landfills allocated to Operations will not be allocated to Operations and will remain with Management & Monitoring.

F21a: To be conservative, the projection for Infrastructure has been reduced to what has actually been received through December 2008.

F21b: To be conservative, the projection for Civic Projects has been reduced to zero since no revenue had been received as late as 12/31/08.

F22: Flood Control revenue has been budgeted 100% in Management & Monitoring in FY09.

F23: Based on a cost accounting report of TLMA accounting staff working on RCA project Z9900200 for the period 11/6/08-12/31/08 (Pay periods 25 thru 01 (100%). 10% OPS/90% Land Acquisitions.

F24: Legal expense accrual based on actual invoices through 11/30/08. Straightline actuals to accrue for December.

F25: Participating Special Entity (PSE) SCE El Casco System project. Funds to be received in January 2009. Note: \$141,200 to be transferred to Management & Monitoring. An additional \$310,110 was received in February for SCE Valley Auld/Pauba.

F26: Misc Revenue includes \$5,000 for criteria refinement for RC14030003: Calimesa CR08-09-11-01. This has been reclassified to JPR Deposit revenue.

F27: On 8/1/08 the RCA Executive Director issued a contract to Carl Bruckschlager in the amount of \$7,000 for tenant improvements (installing interior windows in new office).

Note 23a: 90% is charged to Land Acquisitions and 10% is charged to Operations.

Note 23b: Charges for Bruckschlager were incorrectly coded to 542060. The charges will be reclassified to 542080.

F28: 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 08-09 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.

REGIONAL CONSERVATION AUTHORITY (RCA)
FISCAL YEAR 2008-09 SECOND QUARTER FINANCIAL STATEMENT
Fund 51630, DeptID 935201 (Land Acquisition)
BUDGET TO ACTUAL ANALYSIS FOR FY 08-09, PERIOD ENDING 12/31/08

DeptID	Account	Description	Budget Amount	Actual Revenue through 12/31/08	December Accruals	NOTES	Total Actuals and Accruals through 12/31/08	Projection through 6/30/09	Projection Over/(Under) Budget at 6/30/09
Dept. 935201 Revenue:									
935201	711040	Measure A Local Sts & Rds	20,000,000	0	76,200,000	F9c	76,200,000	76,200,000	56,200,000
935201	722002	Participating Special Entities	0	0	0		0	0	0
935201	740020	Interest	297,063	0	129,246	F12	129,246	297,063	0
935201	740040	Interest-Other	0	0	0		0	0	0
935201	751680	Grants-State	1,249,850	0	3,221,850	F9f	3,221,850	3,388,368	2,138,518
935201	766600	Grants-Land (Fed)	5,273,205	0	5,184,165	F9e	5,184,165	6,092,647	819,442
935201	771820	Development Agreements	0	0	0		0	0	0
935201	777170	Development Fees-MSHCP	10,382,295	4,025,876	248,733	F5,7	4,274,610	6,839,376	(3,542,919)
935201	777600	TUMF Revenue-Developer Fees	630,500	0	960,472	F10	960,472	960,472	329,972
935201	778190	Interfund Dev Fees	0	15,371	(15,371)	F24	0	0	0
935201	781220	Donations-Land	2,900,000	0	461,000	F9g	461,000	2,756,000	(144,000)
935201	781220	Donations-Conserv Easements	0	0	0	F9h	0	0	0
935201	781360	Other Misc Revenue	0	8,453	0		8,453	8,453	8,453
935201	781560	Contributions-Other Agencies	172,158	0	500,000	F6	500,000	500,000	327,842
Dept 935201 Total Revenue			40,905,071	4,049,701	86,890,095		90,939,795	97,042,378	56,137,307
Expenditures Budget to Actual and Projections - Fiscal Year 2008									
DeptID	Account	Description	Budget Amount	Actual Amount Expended through 12/31/08	December Accruals	NOTES	Total Actuals and Accruals through 12/31/08	Projection through 6/30/09	Projection (Over)/Under Budget at 6/30/09
Dept. 935201 Appropriations									
Appropriation 1 (Salaries and Benefits) :									
935201	510040	Regular Salaries	896,820	402,830	19,929	F1	422,759	830,222	66,599
935201	510200	Payoff-Permanent	0	0	0		0	0	0
935201	510320	Temporary Salaries	0	0	0		0	0	0
935201	510420	Overtime	0	80	0		80	80	(80)
935201	515200	Retiree Health Ins (OPEB)	0	0	0	F25	0	9,800	(9,800)
935201	518100	Budgeted Benefits	583,678	215,134	61,610	F2	276,744	557,039	26,639
Appropriation 1 Total			1,480,498	618,044	81,539		699,582	1,397,140	83,358
Appropriation 2 (Supplies and Services) :									
935201	520200	Communications	8,679	3,451	9,246	F14	12,697	25,393	(16,714)
935201	520230	Cellular Phone	540	553	128	F15	681	1,361	(821)
935201	520260	Computer Lines	48,480	5,187	1,486	F14	6,673	13,346	35,134
935201	520270	County Delivery Service	198	0	99	F19	99	198	0
935201	520940	Insurance-Other	90,000	59,118	(5,912)	F20	53,206	90,000	0
935201	521360	Maint-Hardware	3,150	0	0		0	3,150	0
935201	521540	Maint-Office Equipment	4,500	848	0		848	4,500	0
935201	521640	Maint-Software	6,179	786	0		786	6,179	0
935201	522310	Maint-Bldg and Improvements	0	1,634	0		1,634	1,634	(1,634)
935201	523100	Memberships	180	838	0		838	838	(658)
935201	523230	Miscellaneous Expense	18,000	3,366	1,080	F14	4,446	18,000	0
935201	523620	Books and Publications	540	0	0		0	540	0
935201	523640	Comp. Equip-non fixed assets	31,500	5,581	0		5,581	31,500	0
935201	523660	Computer Supplies	14,949	0	0		0	14,949	0
935201	523680	Office Equip- non fixed assets	0	52,328	0	F22	52,328	52,328	(52,328)
935201	523700	Office Supplies	9,972	7,256	750	F14	8,006	16,012	(6,040)
935201	523720	Photocopying	1,654	0	0		0	1,654	0
935201	523760	Postage-Mailing	8,316	3,633	1,802	F14	5,435	10,870	(2,554)
935201	523800	Printing/Binding	4,089	0	0		0	4,089	0
935201	523840	Computer Equipment-Software	9,000	0	0		0	9,000	0
935201	524520	Indirect Support Cost	0	0	0	F3	0	0	0
935201	524560	Auditing And Accounting	75,500	37,597	18,523	F4	56,120	75,500	0
935201	524900	GIS Services	11,880	0	0		0	11,880	0
935201	525020	Legal Services	2,386,071	287,990	70,470	F18,14	358,460	2,386,071	0
935201	525120	Micrographic Services	0	0	0		0	0	0
935201	525140	Personnel Services	10,029	0	0		0	10,029	0
935201	525300	OASIS Financials	11,827	3,493	3,685	F14,26	7,179	14,357	(2,530)
935201	525310	OASIS Financials	2,605	0	0		0	0	2,605
935201	525440	Professional Services	4,860	128	0		128	4,860	0
935201	525500	Salary/Benefit Reimbursement	0	0	0		0	0	0
935201	526410	Legally Required Notices	223	86	0		86	223	0
935201	526420	Advertising	0	0	0		0	0	0
935201	526700	Rent/Lease Buildings	185,490	81,836	0	F17	81,836	160,380	25,110
935201	527780	Special Program Expense	60,975	33,821	(3,382)	F14	30,439	60,975	0
935201	527840	Training-Education/Tuition	11,340	3,661	0		3,661	11,340	0
935201	527880	Training-Other	3,564	0	0		0	3,564	0
935201	527980	Contracts (See Attachment A)	3,075,330	630,930	232,893	F16	863,823	2,453,848	621,483
935201	528080	Labor (TLMA)	10,270	0	1,264	F21	1,264	2,528	7,742
935201	528120	Board/Commission Exp	36,228	9,642	0	F14	9,642	36,228	0
935201	528140	Conference/Registration Fees	63,990	0	0		0	63,990	0
935201	528280	Imaging Supplies	0	924	0	F14	924	924	(924)
935201	528900	Air Transportation	22,928	3,891	0		3,891	22,928	0
935201	528920	Carpool Expense	334	80	0		80	334	0
935201	528960	Lodging	15,404	(140)	0		(140)	15,404	0
935201	528980	Meals	9,554	884	0		884	9,554	0
935201	529000	Miscellaneous Travel Expense	8,118	9	0		9	8,118	0
935201	529040	Private Mileage Reimb	7,356	3,018	0		3,018	7,356	0
Appropriation 2 Total			6,273,802	1,242,427	332,132		1,574,559	5,665,930	607,872
Appropriation 3 (Depreciation) :									
935201		Depreciation	33,868	0	15,764	F8	15,764	31,528	2,340
Appropriation 3 Total			33,868	0	15,764		15,764	31,528	2,340

DeptID	Account	Description	Budget Amount	Actual Amount Expended through 12/31/08	December Accruals	NOTES	Total Actuals and Accruals through 12/31/08	Projection through 6/30/09	Projection (Over)/Under Budget at 6/30/09
Appropriation 4 (Capital Assets) :									
935201	540040	Land	0	0	0		0	0	0
935201	540040	Land-RCA Cash Expenditures	13,717,512	4,950,107	0	F13	4,950,107	5,344,602	8,372,910
935201	540040	Land-Contrib(non-cash)RCTC	20,000,000	0	76,200,000	F9d	76,200,000	76,200,000	(56,200,000)
935201	540040	Land-Donations (non-cash)	2,900,000	0	461,000	F9g	461,000	2,756,000	144,000
935201	540040	Conserv Ease Don (non-cash)	0	0	0	F9h	0	0	0
935201	540040	Land-Fed Grants (non-cash)	5,273,205	0	5,184,165	F9e	5,184,165	6,092,647	(819,442)
935201	540040	Land-State Grants (non-cash)	1,249,850	0	3,221,850	F9f	3,221,850	3,388,368	(2,138,518)
935201	540040	Other Contributions	172,158	0	500,000	F6	500,000	500,000	(327,842)
935201	540060	Improvements-Land	0	0	0		0	0	0
935201	542020	Buildings	0	0	0		0	0	0
935201	542060	Improvements-Buildings	0	4,482	(4,482)	F23	0	0	0
935201	524080	Improvements-Leasehold Bldgs	72,000	83,013	4,482	F23	87,495	93,795	(21,795)
935201	546080	Equipment-Computer	98,100	13,748	0		13,748	98,100	0
935201	546160	Equipment-Other	36,900	0	0		0	36,900	0
935201	546160	Equipment-Other Furniture	45,000	0	0		0	0	45,000
935201	546400	Capital Asset System	0	0	0		0	0	0
Appropriation 4 Total			43,564,725	5,051,351	85,567,015		90,618,366	94,510,412	(50,945,687)
Dept 935201 Total Expenditures			51,352,893	6,911,821	85,996,449		92,908,271	101,605,010	(50,252,117)
Net Operating Position 935201			(10,447,822)	(2,862,121)	893,645		(1,968,476)	(4,562,632)	5,885,190
Less Depreciation			(33,868)	Add back Deprec. (non-cash)			15,764	31,528	
Net Cash Budget			51,319,025	Adjusted NOP (Cash)			(1,952,712)	(4,531,103)	
Draw from Cash Balance (for cash expenditures greater than cash revenue)							1,952,712	4,531,103	
Adjusted Net Operating Position							0	0	F11

Notes:

- F1: Accrue 1.0 pay periods for Land Acquisition related salaries through 12/31/08.
- F2: Accrue 1.0 pay periods for Land Acquisition related benefits through 12/31/08. 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 December 2008.
- F6: Contribution from City of Temecula for Francis Property-escrow closed 11/4/08.
- F7: MSHCP Fee projection based on actuals for City and County (LMS) Fees through Dec 08.
- F8: Accrue 6 months of depreciation as per depreciation schedule.

F9a: Accrued Contrib, Granted & Donated Properties through 12/31/08 as follows :

RCTC (Contributed) Measure A	76,200,000	See note F9d
Federal Section 6 (Grants)	5,184,165	See note F9e
State Grants	3,221,850	See note F9f
Donations	461,000	See note F9g
Conservation Easement Donations	0	See note F9h
Other Contributions (City of Temecula) Francis	500,000	See Note F6
Total to Accrue through 12/31/08:	85,567,015	

F9b: Projected Contributed, Granted & Donated Properties :

RCTC (Contributions)	0	Note F9d
Federal Section 6 (Grants)	908,482	Note F9e
State Grants	166,518	See note F9f
Donations	2,295,000	See note F9g
Conservation Easement Donations	0	
Total projected:	3,370,000	
Total Accrued through 12/31/08:	85,567,015	See F9a
Total KNOWN Projected FY 08-09	88,937,015	

F9c: Total Est Measure A donations for 08-09 76,200,000

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

Winchester 700 HANS	6,000,000	Actual closing 9/8/08
Winchester 700 Murrieta	66,500,000	Actual closing 9/8/08
RCTC Hemet	3,700,000	Actual closing 12/26/08
Total	76,200,000	
less contributions closed	(76,200,000)	
contributions to be closed	0	

Closed as of 12/31/08

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

Cordes	658,065	Actual closing 10/22/08
Schleuniger	1,054,500	Actual closing 11/4/08
Benton 36	1,299,250	Actual closing 10/23/08
Holden	152,500	Actual closing 11/13/08
Casa Modelo	1,249,850	Actual closing 7/15/08
Hannon/Smith	258,000	Estimated closing 2/27/09
Bishop, William	650,482	Estimated closing 6/30/09
Clark	770,000	Actual closing 11/6/08
Total	6,092,647	
less Federal Grants closed	(5,184,165)	
Federal Grants to be closed	908,482	

Closed as of 12/31/08

Note F9f: (State Grants) : Estimated Closing Date

Schleuniger	1,054,500	Actual closing 11/4/08
Holden	147,500	Actual closing 11/13/08
Casa Modelo	1,249,850	Actual closing 7/15/08
Hannon/Smith	67,000	Estimated closing 2/27/09

Bishop, William	99,518	Estimated closing 6/30/09
Clark	770,000	Actual closing 11/6/08
Total	3,388,368	
less State Grants closed	(3,221,850)	
State Grants to be closed	166,518	

Closed as of 12/31/08

Note F9g: Donations (RCA has fee title) :		Estimated Closing Date
67.00 acres	RCTC-Hemet	0 Move to RCTC contribution
28.53 acres	Koy Builders (2 Parcels)	0 July 2009
88.66 acres	Palmyrita	461,000 actual closing 12/5/08
46.00 acres	Hill Country	2,295,000 Note F9g1
	Total Projected Donations	2,756,000
	less donations closed	(461,000)
	Donations to be closed	2,295,000

Closed as of 12/31/08

Note F9g1: Appraised Value-TBD. Estimated value is based on \$45k per acre times 51 acres. To be conservative the FYE projection is based on the original budget.

Note F9h: Conservation Easement Donations (no fee title):		Estimated Closing Date
8.29 acres	French Valley	0 TBD
6.17 acres	Temescal Canyon	0 TBD
6.80 acres	Snow	0 TBD
203.26 acres	Temecula Roripaugh	0 TBD
11.02 acres	Parcel Map 34579	0 TBD
4.50 acres	Maddock	0 TBD
	Total Projected C. E. Donations	0
	less Conserv Easements closed	0
	Conserv Easements to be closed	0

Note: No appraisal values as of 12/31/09 for the conservation easements.

Conservation Easement-Purchase:	0
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Closed as of 12/31/08

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 is based on the inception-to-date total revenue less amounts reported as revenue in prior fiscal years.

Note: RCA received \$750,000 from WRCOG in January 2008 for the Fidelity project which was not completed in 07-08, so the revenue had to be reclassified to deferred revenue at FYE June 30, 2008 and consequently will be recorded as revenue in 08-09.

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 7/1/08:	23,202,903	
07-08 A/R collected in 08-09	3,323,414	A/R + Interest Receivable
07-08 A/P paid in 08-09	(847,580)	
Less 08-09 cash NOP 935201 (Land Acq)	(4,531,103)	Land Acquisition only
less payments on Notes Payable (see F13)	(8,056,000)	
Add 08-09 cash NOP 935100 (Operations)	2,202,524	
Add 08-09 cash NOP 935300 (Mgmt & Mon)	34,935	
TUMF deferred revenue used on project	(750,000)	non cash revenue
Estimated Gross Cash balance at 6/30/09:	14,579,092	
less estimated accrued revenue at 6/30/09	(250,000)	(city MSHCP estimate)
Estimated Net Cash balance at 6/30/09:	14,329,092	

F12: Interest Revenue is based on actuals through the first quarter and the FYE projection is based on the 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 averaged 2.96% for the first 6 months of the fiscal year. The interest rates ranged from a high of 3.10% in July to a low of 2.56% in December. RCA budgeted 1.75% for the 08-09 fiscal year.

F13: Adjustments to cash land acquisitions FYE projection:

Additional Commitments:		
Life Springs-Phase 1	250,000	
Life Springs	650,000	
Francis	203,000	
Reynolds	0	Postpone to 7/1/08
Total Additional		1,103,000
Savings on Projects:		
Save Schleuniger	(1,000,000)	
Save Hannon	(115,310)	
Save Bishop	(266,100)	
Save Stockdale	(38,500)	
Total Savings		(1,419,910)
Less Notes Payable reclassified:		
Thompson	(3,600,000)	
Thompson	(456,000)	
Shiang	(4,000,000)	
		(8,056,000)
Net Adjustment		(8,372,910)

F14: Reclass expenses from Ops to Land Acquisitions to reflect 10/90 split as of 12/31/08.

F15: Accrue December based on actual paid in January.

F16: See Contract detail report.

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

F18: Accrue legal expenses through 11/30/08 for BBK and Skapik, and straightline an avg. for the December accrual.

F19: Accrue 6 months of annual budget.

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

F21: Based on a cost accounting report of TLMA accounting staff working on RCA project Z990200 for the period 11/6/08-12/31/08 (PP's 25 thru 01 (100%). 10% OPS/90% LA.)

F22: Reclass of prepaid expense from prior year for furniture purchases for new office.

F23: On 8/1/08 the RCA Executive Director issued a contract to Carl Bruckschlager in the amount of \$7,000 for tenant improvements (installing interior windows in new office).

Note 23a: 90% is charged to Land Acquisitions and 10% is charged to Operations.

Note 23b: Charges for Bruckschlager were incorrectly coded to 542060.

The charges will be reclassified to 542080.

F24: LMS Permit Fees from EDA actually belong to Building & Safety-will be corrected.

F25: 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 08-09 cost projection represents the current portion of the liability. The cost is allocated to Ops (25%), Land Acquisitions (70%), and Management & Monitoring (5%) based on budgeted salaries.

F26: County is charging OASIS (both financials and HRMS) to 525300.

Accrual is based on accruing HRMS charges for pay periods 26, 27, and 01 based on an average of HRMS charges for pay periods 24 and 25. Allocation: 10% OPS/90%Land Acq.

REGIONAL CONSERVATION AUTHORITY (RCA)
FISCAL YEAR 2008-09 SECOND QUARTER FINANCIAL STATEMENT
Fund 51630, DeptID 935300 (Management and Monitoring)
BUDGET TO ACTUAL ANALYSIS FOR FY 08-09, PERIOD ENDING 12/31/08

DeptID	Account	Description	Budget Amount	Actual Revenue through 12/31/08	December Accruals	NOTES	Total Actuals and Accruals thru 12/31/08	Projection through 6/30/09	Projection Over/(Under) Budget at 6/30/09
Dept. 935300 Revenue:									
935300	722001	Local Non-Trans Facilities	0	0	0		0	0	0
935300	722002	Participating Special Entities	0	0	0	F13	0	141,200	141,200
935300	722003	City/County Rdways Plan Cov	0	0	0		0	0	0
935300	740020	Interest-Invested Funds	33,250	1,372	6,941	F3	8,313	33,250	0
935300	741000	Rents	7,200	5,100	450	F5	5,550	11,160	3,960
935300	769240	Oth Gov MSHCP Infrastructure	212,500	35,755	0	F2	35,755	100,000	(112,500)
935300	769260	Oth Gov MSHCP Civic Projects	212,500	0	0	F2	0	100,000	(112,500)
935300	771410	Flood Control District	146,200	0	0	F12	0	36,550	(109,650)
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	2,009,427	0	1,032,256	F1	1,032,256	2,064,511	55,084
935300	781560	Contr. - Other Agencies	0	0	0		0	0	0
Dept. 935300 Total Revenue			2,621,077	42,227	1,039,646		1,081,873	2,486,671	(134,406)
Expenditures Budget to Actual and Projections - Fiscal Year 2008									
DeptID	Account	Description	Budget Amount	Actual Amount Expended through 12/31/08	December Accruals	NOTES	Total Actuals and Accruals through 12/31/08	Projection through 6/30/09	Projection (Over)/(Under) Budget at 6/30/09
Dept. 935300 Appropriations:									
Appropriation 1 (Salaries and Benefits):									
935300	510040	Regular Salaries	64,363	5,744	188	F8	5,932	31,812	32,552
935300	510320	Temporary Salaries	0	0	0		0	0	0
935300	515200	Retiree Health Ins (OPEB)	0	0	0	F14	0	700	(700)
935300	518100	Budgeted Benefits	41,889	3,284	577	F7	3,860	19,465	22,425
Appropriation 1 Total			106,252	9,028	764		9,792	51,976	54,276
Dept. 935300 Appropriations									
Appropriation 2 (Supplies and Services):									
935300	520200	Communications	3,500	773	203	F4	976	1,952	1,548
935300	520260	Computer Lines	10	60	12	F4	72	143	(133)
935300	521360	Maint-Computer Equip	1,000	0	0		0	1,000	0
935300	523230	Miscellaneous Expense	1,095	884	120	F15	1,004	1,820	(725)
935300	523620	Books/Publications	113	80	0		80	160	(47)
935300	523640	Comp Equip-Non Fixed Assets	0	224	0		224	224	(224)
935300	523660	Computer Supplies	0	325	0		325	325	(325)
935300	523680	Office Equip-Non Fixed Assets	21,000	0	0		0	5,000	16,000
935300	523700	Office Supplies	14,653	986	0		986	12,000	2,653
935300	523840	Computer Equip-Software	579	0	0		0	579	0
935300	524520	Indirect Support Cost	21,250	677	1,282	F7	1,958	10,625	10,625
935300	524560	Auditing and Accounting	0	460	0		460	460	(460)
935300	525020	Legal Services	85,000	4,671	934	F6	5,605	75,000	10,000
935300	525300	OASIS Financials	0	0	0		0	0	0
935300	525440	Professional Services	0	2,438	0		2,438	2,438	(2,438)
935300	526700	Rent-Lease Buildings	83,780	20,945	20,945	F11	41,890	83,780	0
935300	526910	Field Equip-Non Fix Assets	0	5,946	0		5,946	5,946	(5,946)
935300	526960	Small tools and instruments	0	0	0		0	0	0
935300	527840	Training-Education/Tuition	0	1,190	0		1,190	1,190	(1,190)
935300	527880	Training-Other	0	0	0		0	0	0
935300	527980	Contracts (See Attachment A)	2,281,436	859,274	221,235	F9	1,080,509	2,195,290	86,146
935300	528140	Conference/Registration Fees	0	290	0		290	290	(290)
935300	528900	Air Transportation	344	0	0		0	344	0
935300	529040	Private Mileage Reimb.	64	0	0		0	64	0
Appropriation 2 Total			2,513,825	899,221	244,731		1,143,953	2,398,631	115,194
Appropriation 3 (Depreciation):									
935300	535561	Depreciation-Computer Equip.	1,000	0	564	F10	564	1,129	(129)
Appropriation 3 Total			1,000	0	564		564	1,129	(129)
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			2,621,077	908,249	246,060		1,154,309	2,451,736	169,341
Net Operating Position 935300			0	(866,022)	793,586		(72,436)	34,935	34,935
Less Depreciation			(1,000)	Add back Deprec. (non-cash)		564	1,129		
Net Cash Budget			2,620,077	Adjusted NOP (Cash)		(71,872)	36,064		
				less interest		(8,313)	(33,250)		
				Adjusted NOP (Cash)		(80,184)	2,814		

Notes:

F1: TIPPING FEE revenue projection is based on the original budget for 935300 + adding back the original budget allocation to Operations in the amount of \$86,700, less the following:

	Projection Reduction
In-County: 13.32% reduction in tonnage through November (5% budgeted, net 8.32%):	(31,616) Note 1a
Out of County: 2.33% reduction in tonnage thru November	0 Note 1b
Total reduction	(31,616)

Note 1a: \$400,000 cap was reduced 5% to \$380,000 for the 08-09 budget.

Note 1b: Budgeted for a 4.15% reduction which will cover the shortfall through November.

F2: To be conservative, reduce the FYE projections for infrastructure and civic projects. Only \$35,755 was received in October for Infrastructure for the Scott Road project.

F3: Interest revenue accrual is based on budget estimate for July-December less actuals already posted. Interest is to be accumulated and not spent on current program expenditures.

F4: December accrual based on actual paid in January.

F5: Includes Lease Income for Radio Tower Lease at \$500 per month and Cordova rent at \$100 per month.
The projection includes the following items that were not budgeted in FY 09:

Archery Club License annual fee	3,000
Beekeeper income	960
Total	<u>3,960</u>

F6: BBK legal expenses accrued through 11/30/08, and straightlined for December accrual.

F7: Accrue Indirect and Non-productive time for salaries posted and accrued. FYE projection = approx 50% of budget.

F8: Accrue salaries for 1.0 pay periods through 12/31/08. FYE projection = approx 50% of budget.

F9: See Contract detail.

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

F11: Accrual based on 2nd quarter rent which was actually charged in January.

F12: Actual revenue from Flood Control is only paid after FYE, but will be accrued once the amount is determined. As of 2/2/09 the estimate for July through December is zero because there was no activity to collect the 3% fee on. The FYE projection is based on 1/4 of the annual budget.

F13: Participating Special Entity (PSE) SCE El Casco System and SCE Valley Auld/Pauba. Funds received in January and February 2009. Note: \$141,200 to be transferred from Operations.

F14: 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 08-09 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.

F15: HOA dues for various properties in RCA's Reserve.

ATTACHMENT A
CONTRACT DETAIL
REGIONAL CONSERVATION AUTHORITY (RCA)
CONTRACT EXPENSE DETAIL FOR FY 2008-09 AS OF 12/31/08

Description	Budget Amount	Actuals through 12/31/08	December Accruals	Actual Expended & Accrued through 12/31/08	Projection through 6/30/09	YE Actual (Over)/Under Budget at 6/30/09
OPERATIONS						
Dudek & Assoc., Inc.	85,000	59,217	(8,247)	50,971	76,075	8,925
Fish & Wildlife Service (GS)	17,500	0	0	0	8,750	8,750
CDFG (New Contract Position)	9,100	0	0	0	4,550	4,550
SAMP-ACOE	133,000	0	0	0	75,000	58,000
Naty Kopenhaver	16,000	3,208	572	3,780	14,400	1,600
Joseph Richards	0	1,265	460	1,725	10,500	(10,500)
Grant Writer	6,000	0	0	0	0	6,000
Total Operations	266,600	63,690	(7,215)	56,476	189,275	77,325
LAND ACQUISITION						
U.C.R. (CCB)	50,000	25,000	0	25,000	50,000	0
Driscoll, David J.	25,000	0	0	0	25,000	0
Naty Kopenhaver	64,000	28,872	5,148	34,020	57,600	6,400
O'Reilly Public Relations	75,000	2,152	4,365	6,516	67,500	7,500
Facilities Management	700,000	49,579	98,522	148,101	630,000	70,000
Capital Alliance Consulting	75,000	40,615	0	40,615	75,000	0
Economics&Politics (J. Husing)	24,000	12,000	0	12,000	24,000	0
Dudek & Assoc., Inc.	722,500	191,332	92,512	283,844	646,425	76,075
Lobbying (To Be Determined)	150,000	0	0	0	75,000	75,000
Tom Mullen	190,000	92,159	0	92,159	171,000	19,000
Joseph Richards	0	14,536	839	15,375	59,500	(59,500)
Professional Services	250,000	0	0	0	100,000	150,000
Fish & Wildlife Service (GS)	157,500	0	0	0	78,750	78,750
CDFG (New Contract Position)	81,900	0	0	0	40,950	40,950
Public Outreach (To Be Determined)	200,000	0	0	0	0	200,000
NEXUS Study	0	0	0	0	0	0
Programmatic (RAND)	70,000	147,514	0	147,514	147,514	(77,514)
Parks & Open Space Dist-Land Mgmt	216,430	27,171	31,508	58,678	205,609	10,822
Grant Writer	24,000	0	0	0	0	24,000
Total Land Acquisition	3,075,330	630,930	232,893	863,823	2,453,848	621,483
MANAGEMENT & MONITORING						
Parks & Open Space Dist-Land Mgmt	865,719	259,900	101,831	361,731	822,433	43,286
Dudek & Assoc., Inc.	42,500	37,045	(21,970)	15,076	42,500	0
Driscoll, David J.	25,000	2,700	1,725	4,425	25,000	0
Facilities Management	0	140	0	140	140	(140)
Misc Training Providers	8,500	0	0	0	8,500	0
SAWA	1,254,850	496,511	139,649	636,160	1,211,850	43,000
F&W Svc (Coordinator/Administrator)	84,867	62,978	0	62,978	84,867	0
Total Management & Monitoring	2,281,436	859,274	221,235	1,080,509	2,195,290	86,146
Total Contracts	5,623,366	1,553,894	446,913	2,000,807	4,838,412	784,954

AGENDA ITEM NO. 7

Attachment 3 MSHCP Fee Collection Reports

REGIONAL CONSERVATION AUTHORITY
NET MSHCP MITIGATION FEE COLLECTIONS BY MEMBER AGENCY
FISCAL YEAR 2008-09

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

	JULY 2008	AUGUST 2008	SEPTEMBER 2008	OCTOBER 2008	NOVEMBER 2008	DECEMBER 2008	JANUARY 2009	FEBRUARY 2009	MARCH 2009	APRIL 2009	MAY 2009	JUNE 2009	APRIL 2009	MAY 2009	JUNE 2009	08-09 YTD TOTALS	PERCENT OF TOTAL
CITY OF BANNING	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00										\$0.00	0.00%
CITY OF BEAUMONT	\$87,420.00	\$22,616.62	\$15,575.00	\$74,002.00	\$29,596.71	\$21,318.00										\$250,528.33	5.69%
CITY OF CALIMESA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$61,813.89										\$61,813.89	1.40%
CITY OF CANYON LAKE	\$0.00	\$0.00	\$1,938.00	\$0.00	\$0.00	\$0.00										\$1,938.00	0.04%
CITY OF CORONA	\$66,695.67	\$28,102.37	\$0.00	\$0.00	\$0.00	\$0.00										\$94,798.04	2.15%
CITY OF HEMET	\$29,070.00	\$6,597.00	\$17,440.00	\$25,194.00	\$79,405.40	\$0.00										\$157,706.40	3.58%
CITY OF LAKE ELSINORE	\$0.00	\$0.00	\$7,662.93	\$30,348.99	\$0.00	\$0.00										\$38,011.92	0.86%
CITY OF MORENO VALLEY	\$38,748.00	\$60,546.00	\$12,229.00	\$3,373.00	\$0.00	\$0.00										\$114,896.00	2.61%
CITY OF MURRIETA	\$31,123.23	\$0.00	\$17,622.63	\$347,113.11	\$5,814.00	\$0.00										\$401,672.97	9.11%
CITY OF NORCO	\$0.00	\$0.00	\$6,728.94	\$27,245.61	\$5,320.00	\$0.00										\$39,294.55	0.89%
CITY OF PERRIS	\$73,644.00	\$0.00	\$2,296.00	\$17,548.02	\$11,628.00	\$0.00										\$105,116.02	2.39%
CITY OF RIVERSIDE	\$143,225.12	\$34,935.91	\$86,907.41	\$3,517.00	\$1,426.00	\$5,730.00										\$275,741.44	6.26%
CITY OF SAN JACINTO	\$3,628.35	\$0.00	\$7,784.46	\$4,419.99	\$0.00	\$0.00										\$15,832.80	0.36%
CITY OF TEMECULA	\$2,533.20	\$13,020.00	\$546.00	\$41,412.00	\$61,711.46	\$94,119.24										\$213,341.90	4.84%
COUNTY OF RIVERSIDE (LMS)	\$467,181.00	\$538,075.00	\$512,514.00	\$488,574.00	\$284,281.00	\$345,497.00										\$2,636,122.00	59.82%
TOTAL COUNTY AND CITY MSHCP FEES	\$943,268.57	\$703,892.90	\$689,244.37	\$1,062,747.72	\$479,182.57	\$528,478.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,406,814.26	100.00%
Other:																	
FLOOD CONTROL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00										\$0.00	
OTH GOV MSHCP INFRASTRUCTURE	\$0.00	\$0.00	\$0.00	\$71,510.00	\$0.00	\$0.00										\$71,510.00	
OTH GOV MSHCP CIVIC PROJECTS	\$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										\$0.00	
TOTAL OTHER	\$0.00	\$0.00	\$0.00	\$71,510.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$71,510.00	
GRAND TOTAL	\$943,268.57	\$703,892.90	\$689,244.37	\$1,134,257.72	\$479,182.57	\$528,478.13	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$4,478,324.26	

**MSHCP Development Mitigation Fee Categories
Total First & Second Quarter Fiscal Year 2009**

