

*Regional Conservation Authority*

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

**Staff Contact:**

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

**Background:**

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

**Staff Recommendation:**

That the Executive Committee:

- 1) Recommend that the RCA Board of Directors receive and file the Fiscal Year 2009-10 First Quarter Financial Report; and
- 2) Authorize staff to agendaize this matter for the December 7, 2009 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 Report

# **AGENDA ITEM NO. 8**

## **Attachment 1**

### **Executive Summary (Cash Balance Summary And Financial Statement Overview)**

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

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

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

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

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

# **AGENDA ITEM NO. 8**

## **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
<b>Dept. 935100 Revenue:</b>									
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
<b>Dept. 935100 Total Revenue</b>			<b>764,346</b>	<b>205,696</b>	<b>26,632</b>		<b>232,328</b>	<b>744,877</b>	<b>(19,469)</b>

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
<b>Dept. 935100 Appropriations:</b>									
<b>Appropriation 1 (Salaries and Benefits):</b>									
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
<b>Appropriation 1 Total</b>			<b>253,922</b>	<b>71,358</b>	<b>(8,727)</b>		<b>92,895</b>	<b>222,604</b>	<b>31,318</b>
<b>Appropriation 2 (Supplies and Services):</b>									
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
935100	528980	Meals	1,062	161	0		161	1,062	0
935100	529000	Miscellaneous Travel Expense	902	0	0		0	902	0
935100	529040	Private Mileage Reimbursement	817	332	0		332	817	0
<b>Appropriation 2 Total</b>			<b>505,579</b>	<b>39,029</b>	<b>19,286</b>		<b>58,315</b>	<b>499,289</b>	<b>6,290</b>
<b>Appropriation 3 (Depreciation):</b>									
935100	535560	Depreciation	2,925	0	637	F6	637	2,925	0
<b>Appropriation 3 Total</b>			<b>2,925</b>	<b>0</b>	<b>637</b>		<b>637</b>	<b>2,925</b>	<b>0</b>
<b>Appropriation 4 (Capital Assets):</b>									
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
<b>Appropriation 4 Total</b>			<b>1,920</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>1,920</b>	<b>0</b>
<b>Appropriation 7 (Intrafund Transfers):</b>									
935100	572600	Intrafund-Maintenance	0	0	0		0	0	0
935100	573400	Intrafund Reimb Sal,Ben, Ovh	0	0	0		0	0	0
<b>Appropriation 7 Total</b>			<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Dept 935100 Total Expenditures</b>			<b>764,346</b>	<b>110,387</b>	<b>11,196</b>		<b>151,846</b>	<b>726,738</b>	<b>37,608</b>
<b>Net Operating Position 935100</b>			<b>0</b>	<b>95,309</b>	<b>15,436</b>		<b>80,482</b>	<b>18,139</b>	<b>18,139</b>
<b>Less Depreciation</b>			<b>(2,925)</b>	<b>Add back Deprec. (non-cash)</b>			<b>637</b>	<b>2,925</b>	
<b>Net Cash Budget</b>			<b>(2,925)</b>	<b>Adjusted NOP (Cash)</b>			<b>81,119</b>	<b>21,064</b>	

**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
<b>Total</b>	<b>33,724</b>	<b>134,896</b>

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
<b>Dept. 935201 Revenue:</b>									
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
<b>Dept 935201 Total Revenue</b>			<b>24,863,980</b>	<b>1,211,950</b>	<b>1,274,408</b>		<b>2,486,357</b>	<b>21,555,145</b>	<b>(3,308,835)</b>
<b>Expenditures Budget to Actual and Projections - Fiscal Year 2010</b>									
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
<b>Dept. 935201 Appropriations</b>									
<b>Appropriation 1 (Salaries and Benefits):</b>									
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)
<b>Appropriation 1 Total</b>			<b>1,329,517</b>	<b>217,115</b>	<b>110,492</b>		<b>327,607</b>	<b>1,305,645</b>	<b>23,872</b>
<b>Appropriation 2 (Supplies and Services):</b>									
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	0	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
<b>Appropriation 2 Total</b>			<b>4,153,927</b>	<b>232,322</b>	<b>179,035</b>		<b>408,412</b>	<b>4,171,957</b>	<b>(18,030)</b>

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
<b>Appropriation 3 Total</b>			<b>39,715</b>	<b>0</b>	<b>11,077</b>		<b>11,077</b>	<b>39,715</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	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
<b>Appropriation 4 Total</b>			<b>26,862,501</b>	<b>5,401,840</b>	<b>364,140</b>		<b>5,765,979</b>	<b>23,467,629</b>	<b>3,394,872</b>
<b>Dept 935201 Total Expenditures</b>			<b>32,385,660</b>	<b>5,851,277</b>	<b>664,743</b>		<b>6,513,075</b>	<b>28,984,945</b>	<b>3,400,715</b>
<b>Net Operating Position 935201</b>			<b>(7,521,680)</b>	<b>(4,639,327)</b>	<b>609,665</b>		<b>(4,026,718)</b>	<b>(7,429,800)</b>	<b>91,880</b>
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
<b>Total to Accrue through 9/30/09:</b>	<b>325,000</b>	

**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
<b>Total projected:</b>	<b>15,659,600</b>	
<b>Total Accrued through 9/30/09:</b>	<b>325,000</b>	Note F9a
<b>Total KNOWN Projected FY 09-10</b>	<b>15,984,600</b>	

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

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

None for FY 09-10	0
<b>Total</b>	<b>0</b>
less contributions closed	0
<b>contributions to be closed</b>	<b>0</b>

**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	
	0	
<b>Total</b>	<b>258,000</b>	
less Federal Grants closed	(258,000)	
<b>Federal Grants to be closed</b>	<b>0</b>	

**Closed as of 9/30/09**

**Note F9f: (State Grants): Estimated Closing Date**

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

**Closed as of 9/30/09**

<b>Note F9g: Donations (RCA has fee title):</b>			<b>Estimated Closing Date</b>
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
	<b>Total Projected Donations</b>	<b>15,659,600</b>	
	<b>less donations closed</b>	<b>0</b>	
	<b>Donations to be closed</b>	<b>15,659,600</b>	

**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.

<b>Note F9h: Conservation Easement Donations (no fee title):</b>			<b>Estimated Closing Date</b>
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
	<b>Total Projected C. E. Donations</b>	<b>0</b>	
	<b>less Consv Easements closed</b>	<b>0</b>	
	<b>Consv Easements to be closed</b>	<b>0</b>	

<b>Conservation Easement-Purchase:</b>	<b>0</b>
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**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	
<b>Estimated Gross Cash balance at 6/30/10:</b>	<b>9,463,801</b>	
less estimated accrued revenue at 6/30/10	(250,000)	(city MSHCP estimate)
<b>Estimated Net Cash balance at 6/30/10:</b>	<b>9,213,801</b>	

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:

<b>Additional Commitments:</b>	
	0
<b>Total Additional</b>	<b>0</b>
<b>Savings on Projects:</b>	
	0
<b>Total Savings</b>	<b>0</b>
<b>Net Adjustment</b>	<b>0</b>

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)
<b>Total Accrual</b>	<b>(2,573)</b>	

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
<b>Dept. 935300 Revenue:</b>									
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-Invst'd 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	<b>TIPPING FEES</b>	<b>1,822,891</b>	0	455,723	F1	455,723	<b>1,822,891</b>	0
935300	781560	Contr. - Other Agencies	0	0	0		0	0	0
<b>Dept. 935300 Total Revenue</b>			<b>1,982,577</b>	<b>6,995</b>	<b>464,548</b>		<b>471,543</b>	<b>2,010,021</b>	<b>27,444</b>

<b>Expenditures Budget to Actual and Projections - Fiscal Year 2010</b>									
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
<b>Dept. 935300 Appropriations</b>									
<b>Appropriation 1 (Salaries and Benefits) :</b>									
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
<b>Appropriation 1 Total</b>			<b>95,600</b>	<b>13,755</b>	<b>4,066</b>		<b>17,821</b>	<b>95,600</b>	<b>0</b>
<b>Dept. 935300 Appropriations</b>									
<b>Appropriation 2 (Supplies and Services):</b>									
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
<b>Appropriation 2 Total</b>			<b>1,869,222</b>	<b>214,852</b>	<b>222,260</b>		<b>437,113</b>	<b>1,869,222</b>	<b>0</b>
<b>Appropriation 3 (Depreciation) :</b>									
935300	535561	Depreciation-Computer Equip.	1,129	0	282	F10	282	1,129	0
<b>Appropriation 3 Total</b>			<b>1,129</b>	<b>0</b>	<b>282</b>		<b>282</b>	<b>1,129</b>	<b>0</b>
<b>Appropriation 4 (Capital Assets):</b>									
935300	546080	Equipment-Computer	0	0	0		0	0	0
<b>Appropriation 4 Total</b>			<b>0</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Dept 935300 Total Expenditures</b>			<b>1,965,951</b>	<b>228,608</b>	<b>226,608</b>		<b>455,215</b>	<b>1,965,951</b>	<b>0</b>
<b>Net Operating Position 935300</b>			<b>16,626</b>	<b>(221,612)</b>	<b>237,940</b>		<b>16,328</b>	<b>44,070</b>	<b>27,444</b>

Less Depreciation	(1,129)	Add back Deprec. (non-cash)	282	1,129
Net Cash Budget	<b>1,964,822</b>	Adjusted NOP (Cash)	16,611	45,199
		less interest	(4,157)	(16,626)
		Adjusted NOP (Cash)	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
<b>OPERATIONS</b>						
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
<b>Total Operations</b>	<b>166,476</b>	<b>17,350</b>	<b>5,257</b>	<b>22,608</b>	<b>166,476</b>	<b>0</b>
<b>LAND ACQUISITION</b>						
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
<b>Total Land Acquisition</b>	<b>1,875,945</b>	<b>99,340</b>	<b>72,302</b>	<b>171,642</b>	<b>1,875,945</b>	<b>0</b>
<b>MANAGEMENT &amp; MONITORING</b>						
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
<b>Total Management &amp; Monitoring</b>	<b>1,657,072</b>	<b>190,308</b>	<b>217,620</b>	<b>407,928</b>	<b>1,657,072</b>	<b>0</b>
<b>Total Contracts</b>	<b>3,699,493</b>	<b>306,999</b>	<b>295,179</b>	<b>602,178</b>	<b>3,699,493</b>	<b>0</b>

# **AGENDA ITEM NO. 8**

## **Attachment 3**

### **MSHCP Fee Collection Report**

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

**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%
<b>TOTAL COUNTY AND CITY MSHCP FEES</b>	<b>\$534,396.73</b>	<b>\$430,837.53</b>	<b>\$932,154.53</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$1,897,388.79</b>	<b>100.00%</b>
<b>Other:</b>														
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	
<b>TOTAL OTHER</b>	<b>\$0.00</b>	<b>\$79,493.85</b>	<b>\$75,610.23</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$155,104.08</b>	
<b>GRAND TOTAL</b>	<b>\$534,396.73</b>	<b>\$510,331.38</b>	<b>\$1,007,764.76</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$2,052,492.87</b>	

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

