

Regional Conservation Authority

FISCAL YEAR 2009-10 THIRD QUARTER FINANCIAL REPORT

Staff Contact:

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Administrative Services
(951) 955-2842**

Background:

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

Staff Recommendation:

That the Executive Committee:

- 1) Recommend that the RCA Board of Directors Receive and File the Fiscal Year 2009-10 Third Quarter Financial Report;
- 2) Direct staff to agendize this matter for the June 7, 2010 meeting of the RCA Board of Directors

Attachments:

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

AGENDA ITEM NO. 9

Attachment 1

Executive Summary (Cash Balance Summary and Financial Statement Overview)

Fiscal Year 2009-10 Third Quarter Financial Report

July 1 – March 31, 2010

Preserving our open space heritage • Protecting our economy • Building our future



Cash Balance Summary

July 1 – March 31, 2010

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 3-31-10	<u>6,200,000</u>
Cash Available	\$ 23,200,000
Expenditures 07-01-09 through 3-31-10	\$ <u>(11,700,000)</u>
Balance as of 3-31-10	\$ <u>11,500,000</u>

Budget to Actual and FYE Projections

July 1 – March 31, 2010

Operations	<u>Budget</u>	<u>Actuals and Accruals</u>	<u>Year-End Projections</u>
<u>Revenue:</u>	\$ 1,263,695	\$ 1,002,237	\$ 1,281,898
<u>Appropriations:</u>			
Salaries & Benefits	253,922	208,768	234,704
Contracts	166,476	56,716	78,102
Other Supplies & Services	339,103	98,053	333,252
Equipment/Depreciation	<u>5,680</u>	<u>2,895</u>	<u>4,231</u>
Total Appropriations	\$ 765,181	\$ 366,432	\$ 650,289
Net Operating Position (NOP)	<u>\$498,514</u>	<u>\$ 635,805</u>	<u>\$ 631,609</u>

Budget to Actual and FYE Projections

July 1 – March 31, 2010

Land Acquisitions	<u>Budget</u>	<u>Actuals and Accruals</u>	<u>Year-End Projections</u>
<u>Revenue:</u>	\$ 22,051,317	\$ 14,679,062	\$ 27,456,975
<u>Appropriations:</u>			
Salaries & Benefits	1,329,517	925,044	1,232,788
Contracts	1,875,945	517,366	829,614
Other Supplies & Services	2,277,982	740,427	2,108,807
Equipment/Depreciation	72,317	42,301	59,740
Capital Assets	<u>25,787,445</u>	<u>17,850,645</u>	<u>30,336,922</u>
Total Appropriations	\$ 31,343,206	\$ 20,075,783	\$ 34,567,871
Net Operating Position	\$ (9,291,889)	\$ (5,396,720)	\$ (7,110,896)
Adjustment From Cash Balance	\$ 9,291,889	\$ 5,396,720	\$ 7,110,896
Adjusted NOP	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

Budget to Actual and FYE Projections

July 1 – March 31, 2010

Management and Monitoring	<u>Budget</u>	<u>Actuals and Accruals</u>	<u>Year-End Projections</u>
<u>Revenue:</u>	\$ 1,982,577	\$ 1,468,870	\$ 1,954,837
<u>Appropriations:</u>			
Salaries & Benefits	95,600	71,700	95,600
Contracts	1,657,072	1,166,694	1,642,057
Other Supplies & Services	212,150	101,348	216,051
Equipment/Depreciation	<u>1,129</u>	<u>861</u>	<u>1,129</u>
Total Appropriations	\$ 1,965,951	\$ 1,340,603	\$ 1,954,837
Net Operating Position (NOP)	<u>\$ 16,626</u>	<u>\$ 128,267</u>	<u>\$ 0</u>

Staff Recommendations

That the RCA Executive Committee:

- 1) Recommend that the RCA Board of Directors receive and file the Fiscal Year 2009-10 Third Quarter Financial Report; and
- 2) Direct staff to agendize this matter for the June 7, 2010 meeting of the RCA Board of Directors.

AGENDA ITEM NO. 9

Attachment 2

Detailed Financial Statements

REGIONAL CONSERVATION AUTHORITY (RCA)
FISCAL YEAR 2009-10 THIRD QUARTER FINANCIAL STATEMENT
Fund 51630, DeptID 935100 (Operations)
BUDGET TO ACTUAL ANALYSIS FOR FY 2009-10, PERIOD ENDING 3/31/10

Revenue Budget to Actual and Projections - Fiscal Year 2010

DeptID	Account	Description	Budget Amount	Actual Revenue through 3/31/10	March Accruals	NOTES	Total Actuals and Accruals thru 3/31/10	% of actual to budget	Projection through 6/30/10	Projection Over/(Under) Budget at 6/30/10
Dept. 935100 Revenue:										
935100	722002	Participating Special Entities	475,478	516,247	0	F26	516,247	109%	516,247	40,769
935100	740020	Interest	4,356	84,227	(80,960)	F9	3,267	75%	4,356	0
935100	740040	Interest-Other	0	4	0		4	N/A	4	4
935100	751680	CA Grant Revenue	0	0	0		0		0	0
935100	769240	Oth Gov MSHCP Infrastructure	83,000	0	0		0	0%	83,000	0
935100	769260	Oth Gov MSHCP Civic Projects	106,871	106,871	0		106,871	100%	106,871	0
935100	771410	Flood Control Covered Projects	357,100	185,699	0		185,699	52%	357,100	0
935100	777170	Development Fees-MSHCP	156,000	172,667	(28,669)	F1,2	143,998	92%	156,000	0
935100	777600	TUMF-Developer Fees	9,000	0	9,646	F5	9,646	107%	9,646	646
935100	777860	Joint Project Review Deposits	71,890	36,505	0	F13	36,505	51%	48,673	(23,217)
935100	781360	Other Misc Revenue	0	0	0		0		0	0
935100	781520	Contrib From Other Funds-TIPPING	0	0	0	F20	0		0	0
Dept. 935100 Total Revenue			1,263,695	1,102,219	(99,982)		1,002,237	79%	1,281,898	18,203

Expenditures Budget to Actual and Projections - Fiscal Year 2010

DeptID	Account	Description	Budget Amount	Actual Amount Expended through 3/31/10	March Accruals	NOTES	Total Actuals and Accruals through 3/31/10	% of actual to budget	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	186,431	8,030	F4,7	194,461	73%	259,281	6,088
935100	510200	Payoff-Permanent	0	7,097	0	F25	7,097		7,097	(7,097)
935100	510420	Overtime	0	700	0		700	N/A	700	(700)
935100	510440	Administrative Leave	0	1,774	(1,774)	F18	0		0	0
935100	510460	Leave Buy-Out Parity	34,610	0	4,414	F18	4,414	13%	17,305	17,305
935100	510320	Temporary Salaries-TAP	0	0	0		0		0	0
935100	515200	Retiree Health Insurance (OPEB)	5,314	0	3,986	F22	3,986	75%	5,314	0
935100	518100	Budgeted Benefits	114,109	78,928	3,938	F4,8	82,865	73%	110,487	3,622
935100	518100	Cost Applied Salaries & Benefits	(165,480)	(67,793)	(16,962)	F3,4	(84,754)	51%	(165,480)	0
Appropriation 1 Total			253,922	207,137	1,631		208,768	82%	234,704	19,218
Appropriation 2 (Supplies and Services):										
935100	520200	Communications	1,012	212	0		212	21%	212	800
935100	520230	Cellular Phone	158	85	670	F16	756	478%	1,007	(849)
935100	520260	Computer Lines	4,325	0	62	F6	62	1%	62	4,263
935100	520270	County Delivery Service	22	20	0		20	90%	22	0
935100	520320	Telephone Services	904	1,762	(1,826)	F24	(64)	-7%	(85)	989
935100	520940	Insurance-Other	10,000	0	3,951	F14	3,951	40%	10,000	0
935100	521340	Maint-Communications Equipment	51	11	0		11	22%	15	36
935100	521360	Maint-Hardware	4,519	6,865	(4,427)	F16,24	2,437	54%	4,519	0
935100	521380	Maint-Copier Machines	0	107	0		107	N/A	107	(107)
935100	521500	Maint-Motor Vehicles	0	0	0		0	N/A	0	0
935100	521540	Maint-Office Equipment	500	569	0		569	114%	600	(100)
935100	521640	Maint-Software	723	762	(147)	F16,24	616	85%	616	107
935100	522310	Maint-Building and Improvements	182	0	0		0	0%	182	0
935100	523100	Memberships	100	238	0		238	238%	238	(138)
935100	523230	Miscellaneous Expense	2,791	1,918	600	F16	2,518	90%	3,358	(567)
935100	523620	Books/Publications	60	21	0		21	35%	50	10
935100	523640	Computer Equip-Non Fixed Asset	1,530	23	0		23	2%	1,530	0
935100	523660	Computer Supplies	910	9	0		9	1%	8,000	(7,090)
935100	523680	Office Equip Non Fixed Assets	350	1,052	0		1,052	301%	1,052	(702)
935100	523700	Office Supplies	1,858	492	49	F24	541	29%	1,858	0
935100	523720	Photocopying	184	0	0		0	0%	184	0
935100	523760	Postage-Mailing	539	440	23	F16,24	463	86%	618	(79)
935100	523800	Printing/Binding	454	413	419	F16	832	183%	832	(378)
935100	523840	Computer Equipment-Software	300	0	0		0	0%	300	0
935100	524520	Indirect Support Costs	(19,111)	(10,831)	(3,444)	F3,4	(14,275)	75%	(19,034)	(77)
935100	524560	Auditing And Accounting	29,200	24,657	1,148	F19	25,805	88%	29,297	(97)
935100	524760	Data Processing Services	0	0	0		0		0	0
935100	524820	Engineering Services	146	0	110		110	75%	146	0
935100	524900	GIS Services	360	360	(90)	F23	270	75%	360	0
935100	525020	Legal Services	250,000	32,978	19,299	F15	52,277	21%	250,000	0
935100	525120	Micrographic Services	0	0	0		0		0	0
935100	525140	Personnel Services (HR)	878	0	659	F12	659	75%	878	0
935100	525300	OASIS Processing-Financials	1,365	4,095	(3,071)	F10,24	1,024	75%	1,365	0
935100	525310	OASIS Processing-HRMS	237	483	(492)	F10,24	(9)	-4%	237	0
935100	525440	Professional Services	540	0	0		0	0%	540	0
935100	526410	Legally Required Notices	0	17	0		17	N/A	17	(17)
935100	526420	Advertising	35	0	0		0	0%	35	0
935100	526700	Rent-Lease Bldgs	20,453	15,689	(1,575)	F17	14,115	69%	18,897	1,556
935100	527780	Special Program Exp (Svs Agree)	5,000	0	0		0	0%	1,000	4,000
935100	527840	Training-Education/Tuition	600	69	0		69	12%	600	0
935100	527880	Training-Other	396	0	0		0	0%	0	396
935100	527980	Contracts (SEE ATTACHMENT "A")	166,476	53,374	3,342	F11	56,716	34%	78,102	88,374
935100	528080	Labor	500	362	(292)	F21,24	70	14%	93	407
935100	528120	Board/Commission Expense	4,391	1,663	0		1,663	38%	4,391	0
935100	528140	Conference/Registration Fees	5,300	0	0		0	0%	1,000	4,300
935100	528280	Imaging Supplies	200	0	0		0	0%	200	0
935100	528900	Air Transportation	2,548	33	0		33	1%	2,548	0
935100	528920	Carpool Expense	100	0	0		0	0%	100	0
935100	528940	Travel-Fuel	0	4	0		4	N/A	4	(4)
935100	528960	Lodging	1,712	68	0		68	4%	1,712	0
935100	528980	Meals	1,062	514	0		514	48%	1,062	0
935100	529000	Miscellaneous Travel Expense	902	35	0		35	4%	902	0
935100	529040	Private Mileage Reimbursement	817	1,185	0		1,185	145%	1,580	(763)
935100	529080	Rental Vehicles	0	46	0		46	N/A	46	(46)
Appropriation 2 Total			505,579	139,801	14,968		154,769	31%	411,354	94,225

DeptID	Account	Description	Budget Amount	Actual Amount Expended through 3/31/10	March Accruals	NOTES	Total Actuals and Accruals through 3/31/10	% of actual to budget	Projection through 6/30/10	Projection (Over)/Under Budget at 6/30/10
Appropriation 3 (Depreciation)										
935100	535560	Depreciation	3,325	0	2,448	F6	2,448	74%	3,264	61
			0	0	0		0		0	
Appropriation 3 Total			3,325	0	2,448		2,448	74%	3,264	61
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	0%	520	1,400
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	435	447	0	F27	447	N/A	447	(12)
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			2,355	447	0		447	19%	967	1,388
Dept 935100 Total Expenditures			765,181	347,386	19,046		366,432	48%	650,289	114,892
Net Operating Position 935100			498,514	754,834	(119,028)		635,805	N/A	631,609	133,094
Less Depreciation			(3,325)				2,448		3,264	
Net Cash Budget			495,189				638,253		634,873	

Notes:

F1: MSHCP Fee total is based on actuals for City Fees and LMS (County) Fees thru 3/31/10. County fees were actually collected in March. City fees were collected in April and accrued for March. Operations receives 3% of the MSHCP fees.

F2: Accrue to 3% of total MSHCP Fees (Cities and County) through March 2010.

F3: Estimated Cost Applied accrual through 3/31/10 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 3/31/10 includes the following:

(see F4a) (1) Productive Benefits (applied to Salaries at 65.62% less regular ben at 43.00%).
(2) 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 3/31/10 (Benefits):

		FYE Projection
Land Acquisitions (935201)	78,390	154,379
Mgmt & Monitoring (935300)	6,365	11,101
Total	84,754	165,480

Cost Applied through 3/31/10 (Indirect):

Mgmt & Monitoring (935300)	14,275	19,034
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F5: TUMF revenue is based on the 2/28/10 WRCOG MSHCP revenue report for inception to date less reimbursements through 3/31/10.

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

F6: Accrue 9 months of depreciation as per depreciation schedule.

F7: Accrue 1.5 pay periods for Operational salaries through 3/31/10.

F8: Accrue 1.5 pay periods for Operational benefits through 3/31/10.

F9: Interest accrual is based on 9 months of budget for July-March.

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 1.13% from July-March with a low of 0.95% in December. March's rate was 1.02%. 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 = \$91.10.

F11: See Contract Detail.

F12: March accrual is based on 9 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). Year end projection is a straightline of actuals through February.

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

F15: Legal expenses (BBK) accrued per February and March accrual schedules.

F16: Accrue as per March accrual schedule.

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

Allocation: 10% OPS/90% Land Acquisitions. Ops share of rent = \$1,574.75 per month.

Accrual reverses out one month of prepaid rent (prepaid April).

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. The year-end projection also includes an estimate of ACO charges for "B" warrants and journal lines.

The accrual includes actual ACO charges for "B" warrants and journal lines.

In addition the ACO just developed a new payroll service charge of \$53.80 per pay period from pay period 21 and forward. Ops incurs 10% of ACO charges.

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

F21: Accrual is based on actual TLMA labor charges for the 3rd 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: Reverse out prepaid portion.

F24: Accrue quarterly 10/90 split between Operations (10%) and Land Acquisitions (90%). Prepared on quarterly basis only.

F25: Cash out 160 hours for retiring Administrative Manager.

F26: The Mitigation Fee actual consists of the following:

EMWD-Murrieta	57,995.72	Sewer Improvement
RWD-Vail Lake	400,000.00	
EMWD-PSE	17,482.00	
EMWD-Diamond Val	40,769.46	
Total	516,247.18	

F27: Costs related to printing newsletter.

REGIONAL CONSERVATION AUTHORITY (RCA)
FISCAL YEAR 2009-10 THIRD QUARTER FINANCIAL STATEMENT
Fund 51630, DeptID 935201 (Land Acquisition)
BUDGET TO ACTUAL ANALYSIS FOR FY 2009-10, PERIOD ENDING 3/31/10

DeptID	Account	Description	Budget Amount	Actual Revenue through 3/31/10	March Accruals	NOTES	Total Actuals and Accruals through 3/31/10	% of actual to budget	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	112,035	F12	112,035	75%	149,380	0
935201	740040	Interest-Other	0	361	0		361	N/A	361	361
935201	751680	Grants-State	67,000	0	67,000	F9f	67,000	100%	67,000	0
935201	751680	Grants-State	97,337	97,337	0		97,337	100%	97,337	0
935201	766600	Grants-Land (Fed)	481,500	0	258,000	F9e	258,000	54%	481,500	0
935201	771820	Development Agreements	0	0	0		0		0	0
935201	777170	Development Fees-MSHCP	5,044,000	4,089,206	566,726	F5,7	4,655,933	92%	5,044,000	0
935201	777180	Development Fees	0	0	0		0		0	0
935201	777600	TUMF Revenue-Developer Fees	291,000	0	311,895	F10	311,895	107%	311,895	20,895
935201	778190	Interfund Dev Fees	0	0	0		0		0	0
935201	781220	Donations-Land	15,659,600	0	9,166,000	F9g	9,166,000	59%	21,033,500	5,373,900
935201	781220	Donations-Consrv Easements	0	0	0	F9h	0		0	0
935201	781360	Other Misc Revenue	0	10,502	0	F19	10,502	N/A	10,502	10,502
935201	781560	Contributions-Other Agencies	261,500	0	0	F9i	0	0%	261,500	0
Dept 935201 Total Revenue			22,051,317	4,197,407	10,481,656		14,679,062	67%	27,456,975	5,405,658
Expenditures Budget to Actual and Projections - Fiscal Year 2010										
DeptID	Account	Description	Budget Amount	Actual Amount Expended through 3/31/10	March Accruals	NOTES	Total Actuals and Accruals through 3/31/10	% of actual to budget	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	485,777	59,111	F1,14	544,887	68%	726,516	75,240
935201	510200	Payoff-Permanent	0	0	0		0		0	0
935201	510320	Temporary Salaries	0	0	0		0		0	0
935201	510420	Overtime	0	1,811	0		1,811	N/A	1,811	(1,811)
935201	515200	Retiree Health Ins (OPEB)	28,627	0	21,470	F22	21,470	75%	28,627	0
935201	518100	Budgeted Benefits	499,134	272,528	84,347	F2,14	356,875	71%	475,833	23,301
Appropriation 1 Total			1,329,517	760,116	164,928		925,044	70%	1,232,788	96,729
Appropriation 2 (Supplies and Services):										
935201	520200	Communications	25,393	283	0		283	1%	378	25,015
935201	520230	Cellular Phone	1,361	821	0		821	60%	1,094	267
935201	520260	Computer Lines	38,925	0	0		0	0%	0	38,925
935201	520270	County Delivery Service	198	179	(45)	F25	134	68%	179	19
935201	520320	Telephone Service	8,134	3,630	1,888	F6,15	5,518	68%	8,134	0
935201	520940	Insurance-Other	90,000	52,674	(17,119)	F20	35,555	40%	90,000	0
935201	521340	Maint-Communications Equip.	460	102	0		102	22%	460	0
935201	521360	Maint-Hardware	40,670	14,905	7,032	F15	21,937	54%	40,670	0
935201	521380	Maint-Copier Machines	0	966	0		966		966	(966)
935201	521540	Maint-Office Equipment	4,500	4,223	0		4,223	94%	5,630	(1,130)
935201	521640	Maint-Software	6,503	5,111	2,266	F6,15	7,377	113%	7,377	(874)
935201	522310	Maint-Bldg and Improvements	1,634	0	0		0	0%	1,634	0
935201	523100	Memberships	1,000	698	0		698	70%	1,000	0
935201	523230	Miscellaneous Expense	18,000	2,089	0		2,089	12%	10,000	8,000
935201	523620	Books and Publications	540	265	0		265	49%	540	0
935201	523640	Comp. Equip-non fixed assets	13,770	211	0		211	2%	13,770	0
935201	523660	Computer Supplies	8,190	79	0		79	1%	8,190	0
935201	523680	Office Equip- non fixed assets	3,150	9,471	0		9,471	301%	9,471	(6,321)
935201	523700	Office Supplies	16,972	4,491	44	F6,15	4,535	27%	10,000	6,972
935201	523720	Photocopying	1,654	0	0		0	0%	1,654	0
935201	523760	Postage-Mailing	10,870	2,453	767	F15	3,220	30%	8,000	2,870
935201	523800	Printing/Binding	4,089	3,717	3,772	F6	7,490	183%	7,490	(3,401)
935201	523840	Computer Equipment-Software	2,700	0	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	139,349	2,757	F4	142,106	87%	163,672	(872)
935201	524760	Data Processing Services	0	0	0		0		0	0
935201	524820	Engineering Services	1,311	0	0		0	0%	1,311	0
935201	524900	GIS Services	3,240	3,240	0		3,240	100%	3,240	0
935201	525020	Legal Services	1,386,071	225,498	91,088	F18	316,586	23%	1,386,071	0
935201	525120	Micrographic Services	0	0	0		0		0	0
935201	525140	Personnel Services (HR)	7,902	0	5,927	F24	5,927	75%	7,902	0
935201	525300	OASIS Financials	12,285	6,142	3,071	F23,15	9,214	75%	12,285	0
935201	525310	OASIS Financials	2,132	1,065	492	F23,15	1,557	73%	2,132	0
935201	525440	Professional Services	4,860	0	0		0	0%	4,860	0
935201	525500	Salary/Benefit Reimbursement	0	0	0		0		0	0
935201	526410	Legally Required Notices	223	153	0		153	69%	223	0
935201	526420	Advertising	0	0	0		0		0	0
935201	526700	Rent/Lease Buildings	184,077	141,728	(14,173)	F17	127,555	69%	184,077	0
935201	527780	Special Program Expense	50,000	0	0		0	0%	10,000	40,000
935201	527840	Training-Education/Tuition	5,400	624	0		624	12%	5,400	0
935201	527880	Training-Other	3,564	0	0		0	0%	3,564	0
935201	527980	Contracts (See Attachment A)	1,875,945	470,167	47,200	F16	517,366	28%	829,614	1,046,331
935201	528080	Labor (TLMA)	2,528	335	292	F21	627	25%	836	1,692
935201	528120	Board/Commission Exp	39,516	14,972	0		14,972	38%	39,516	0
935201	528140	Conference/Registration Fees	47,700	0	0		0	0%	1,000	46,700
935201	528280	Imaging Supplies	1,800	688	0		688	38%	1,800	0
935201	528900	Air Transportation	22,928	5,219	0		5,219	23%	22,928	0
935201	528920	Carpool Expense	500	100	117	F6	217	43%	500	0
935201	528940	Travel-Fuel	0	34	0		34	N/A	34	(34)
935201	528960	Lodging	15,404	613	0		613	4%	10,000	5,404
935201	528980	Meals	9,554	2,197	0		2,197	23%	9,554	0
935201	529000	Miscellaneous Travel Expense	8,118	378	0		378	5%	800	7,318
935201	529040	Private Mileage Reimb	7,356	3,137	0		3,137	43%	7,356	0
935201	529080	Rental Vehicles	0	410	0		410	N/A	410	(410)
Appropriation 2 Total			4,153,927	1,122,417	135,376		1,257,793	30%	2,938,421	1,215,506
Appropriation 3 (Depreciation):										
935201	535500	Depreciation	0	0	0		0		0	0
935201	535540	Depreciation-Buildings	22,000	0	14,462	F8	14,462	66%	19,282	2,718
935201	535541	Depreciation-Structures	5,416	0	2,310	F8	2,310	43%	3,080	2,336

DeptID	Account	Description	Budget Amount	Actual Amount Expended through 3/31/10	March Accruals	NOTES	Total Actuals and Accruals through 3/31/10	% of actual to budget	Projection through 6/30/10	Projection (Over)/Under Budget at 6/30/10
935201	535542	Depreciation-Land Improvemnts	8,215	0	9,951	F8	9,951	121%	13,269	(5,054)
935201	535561	Depreciation-Computer&Office	15,406	0	11,555	F8	11,555	75%	15,406	(0)
Appropriation 3 Total			51,037	0	38,278		38,278	75%	51,037	(0)
Appropriation 4 (Capital Assets):										
935201	540040	Land	0	0	0		0		0	0
935201	540040	Land-RCA Cash Expenditures	7,465,621	7,958,186	0	F13a1	7,958,186	107%	7,958,186	(492,565)
935201	540040	Land-RCA Cash Exp-FacMgmt	0	252,271	45,220	F13b	297,491	N/A	396,655	(396,655)
935201	540040	Land-RCA Cash Exp-Parks	0	19,836	4,096	F13c	23,932	N/A	31,909	(31,909)
935201	540040	Land-Contrib(non-cash)RCTC	0	0	0	F9d	0		0	0
935201	540040	Land-Donations (non-cash)	18,236,824	0	9,166,000	F9g	9,166,000	50%	21,033,500	(2,796,676)
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	N/A	481,500	(481,500)
935201	540040	Land-State Grants (non-cash)	0	0	67,000	F9f	67,000	N/A	67,000	(67,000)
935201	540040	Other Contributions	0	0	0	F9i	0		261,500	(261,500)
935201	540041	Misc Land Acq filing fees	0	0	128	F6	128	N/A	128	(128)
935201	540060	Improvements-Land	0	0	0		0		0	0
935201	540060	Improvements-Land-Parks	85,000	52,503	27,405	F13c	79,907	94%	106,543	(21,543)
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		4,680	12,600
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	4,000	4,023	0		4,023	101%	4,023	(23)
935201	546400	Capital Asset System	0	0	0		0		0	0
Appropriation 4 Total			25,808,725	8,286,819	9,567,849		17,854,668	69%	30,345,625	(4,536,900)
Dept 935201 Total Expenditures			31,343,206	10,169,352	9,906,431		20,075,783	64%	34,567,871	(3,224,665)
Net Operating Position 935201			(9,291,889)	(5,971,945)	575,225		(5,396,720)	58%	(7,110,896)	2,180,993
Less Depreciation			(51,037)	Add back Deprec. (non-cash)			38,278		51,037	
Net Cash Budget			31,292,169	Adjusted NOP (Cash)			(5,358,442)		(7,059,859)	
Draw from Cash Balance (for cash expenditures greater than cash revenue)							5,358,442		7,059,859	
Adjusted Net Operating Position							0		0	F11

Notes:

F1: Accrue 1.5 pay periods for Land Acquisition related salaries through 3/31/10.

F2: Accrue 1.5 pay periods for Land Acquisition related benefits through 3/31/10.

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 is charged to Operations and 90% is charged to Land Acquisitions. The year-end

projection also includes an estimate of ACO charges for "B" warrants and journal lines.

The accrual includes actual ACO charges for "B" warrants and journal lines.

In addition the ACO just developed a new payroll service charge of \$53.80

per pay period from pay period 21 and forward. Land Acquisitions incurs 90% of all ACO charges.

F5: Accrue to 97% of total MSHCP Fees (Cities and County) through March 2010.

F6: Accrue expense for March as per accrual schedule.

F7: MSHCP Fee projection based on actuals for City and County (LMS) Fees thru March 2010.

F8: Accrue 9 months of depreciation as per depreciation schedule.

F9a: Accrued Contrib, Granted & Donated Properties through 3/31/10 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
Land Donations	9,166,000	See note F9g
Cash Contributions	0	See note F9i
Conservation Easement Donations	0	See note F9h
Other Contributions	0	See Note F6
Total to Accrue through 2/28/10:	9,491,000	

F9b: Projected Contributed, Granted & Donated Properties:

RCTC (Contributions)	0	Note F9d
Federal Section 6 (Grants)	223,500	Note F9e
State Grants	0	Note F9f
Land Donations	11,867,500	Note F9g
Cash Contributions	261,500	See note F9i
Conservation Easement Donations	0	Note F9h
Total projected:	12,352,500	
Total Accrued through 3/31/10:	9,491,000	Note F9a
Total KNOWN Projected FY 09-10	21,843,500	

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
Total	0
less contributions closed	0
contributions to be closed	0

Closed as of 3/31/10

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

Hannon/Smith	258,000	actual closing 7/23/09
Francis #2	223,500	6/30/2010
	0	
Total	481,500	
less Federal Grants closed	(258,000)	
Federal Grants to be closed	223,500	

Closed as of 3/31/10

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 3/31/10

Note F9g: Donations (RCA has fee title):

9.58 acres	Fieldstone	0
2,910.24 ac.	14 County Properties	17,067,500
590.39 acres	less Parcel #14	(5,200,000)
279.25 acres	Calmat Company	9,166,000
17.07 acres	KB Homes Coastal #2	TBD
Total Projected Donations		21,033,500
less donations closed		(9,166,000)
Donations to be closed		11,867,500

Estimated Closing Date

Note F9g1 (delay to 10-11)
To close this fiscal year
Delayed until FY10-11
Actual Closing date 3/26/10
Closing date TBD

Closed as of 3/31/10

Note F9g1: 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):

140.30 acres	La Laguna	0
20.86 acres	Dickinson	0
36.29 acres	S.C. Gas La Paloma	0
86.17 acres	Ramona Duck Club	0
Total Projected C. E. Donations		0
less Conserv Easements closed		0
Conserv Easements to be closed		0

Estimated Closing Date

TBD
TBD
TBD
TBD

Conservation Easement-Purchase:

0

Closed as of 3/31/10

Note F9i: Cash Contributions:

Francis #2 -City of Temecula	261,500
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Est close = 6/30/10

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

F10: TUMF revenue is based on the 2/28/10 WRCOG MSHCP revenue report for inception to date less reimbursements through 3/31/10.
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)	(7,059,859)	Land Acquisition only
	0	
Add 09-10 cash NOP 935100 (Operations)	634,873	
Add 09-10 cash NOP 935300 (Mgmt & Mon)	0	
	0	
Estimated Gross Cash balance at 6/30/10:	10,363,766	
less estimated accrued revenue at 6/30/10	(250,000)	(city MSHCP estimate)
Estimated Net Cash balance at 6/30/10:	10,113,766	

F12: Interest accrual is based on 9/12 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 Acq.

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

Note: As per the County Treasurer interest averaged 1.13% from July-March, with a low of 0.95% in December. March's rate was 1.02%. RCA budgeted 1.75% for the 09-10 fiscal year.

F13a: Adjustments to cash land acquisitions FYE projection:

Additional Commitments:

Delgado	1,520,852	
Tax Parcels + additional costs	662,068	
Total Additional		2,182,920

Savings on Projects:

Rivera (moved to FY 10-11)	(445,000)	
Oak Valley (moved to 10-11)	(155,279)	
Small (moved to 10-11)	(270,000)	
Glen Eden (moved to 10-11)	(128,000)	
Archer (moved to 10-11)	(210,000)	
Tax Sale Properties (moved to 10-11)	(662,068)	
Total Savings		(1,870,347)

Net Adjustment **312,573**

F13a1: Accrual as follows:

0	
0	
Total Accrual	0

F13b: Facilities Management non-contract charges per accrual schedules through March.

F13c: Parks non-contract charges per schedule in file. RCA has received billings from Parks thru March. Accrue February and March as per accrual schedule.

F14: Accrue correction. Too much time has been charged to 935300. Correcting journal entry to be prepared.

F15: Accrue quarterly 10/90 split between Operations (10%) and Land Acquisitions (90%). Prepared on quarterly basis only.

F16: See Contract detail report.

F17: 10% OPS/90% Land Acquisitions for lease of new office building at 3403 Tenth St.

Accrual reverses out one month of prepaid rent (April).

F18: Accrue legal expenses (BBK) per February and March accrual schedules.

F19: Actual revenue includes a \$10,000 donation for the La Laguna Specific Plan.

F20: Reallocate 10% of annual insurance costs to Operations. Reverse out prepaid portion.

F21: Accrual is based on actual TLMA labor charges for the 3rd 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 Mgmt & Monitoring (5%) based on budgeted salaries.

F23: OASIS Charges:

Allocation: 10% OPS/90%Land Acq.

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

HRMS pay period charge = \$91.10.

F24: Accrue to 9/12 of annual budget.

F25: Reverse out prepaid portion.

REGIONAL CONSERVATION AUTHORITY (RCA)
FISCAL YEAR 2009-10 THIRD QUARTER FINANCIAL STATEMENT
Fund 51630, DeptID 935300 (Management and Monitoring)
BUDGET TO ACTUAL ANALYSIS FOR FY 2009-10, PERIOD ENDING 3/31/10

DeptID	Account	Description	Budget Amount	Actual Revenue through 3/31/10	March Accruals	NOTES	Total Actuals and Accruals thru 3/31/10	% of actual to budget	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	711	356	F3	1,067	6%	1,423	(15,203)
935300	740040	Interest-Other	0	0	0		0		0	0
935300	741000	Rents	11,160	30,854	1,098	F5	31,951	286%	39,604	28,444
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	68,683	0		68,683	52%	90,919	(40,981)
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	849,624	517,545	F1	1,367,168	75%	1,822,891	0
935300	781560	Contr. - Other Agencies	0	0	0		0		0	0
Dept. 935300 Total Revenue			1,982,577	949,872	518,998		1,468,870	74%	1,954,837	(27,740)
Expenditures Budget to Actual and Projections - Fiscal Year 2010										
DeptID	Account	Description	Budget Amount	Actual Amount Expended through 3/31/10	March Accruals	NOTES	Total Actuals and Accruals through 3/31/10	% of actual to budget	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	51,326	(8,089)	F8,15	43,238	75%	57,650	0
935300	510320	Temporary Salaries	0	0	0		0		0	0
935300	515200	Retiree Health Ins (OPEB)	2,059	0	1,544	F11	1,544	75%	2,059	0
935300	518100	Budgeted Benefits	35,891	28,923	(2,005)	F7,15	26,918	75%	35,891	0
Appropriation 1 Total			95,600	80,249	(8,549)		71,700	75%	95,600	0
Appropriation 2 (Supplies and Services):										
935300	520200	Communications	3,500	1,133	0		1,133	32%	3,500	0
935300	520230	Cellular Phone	0	53	0		53	N/A	53	(53)
935300	520260	Computer Lines	143	0	0		0	0%	143	0
935300	520270	County Delivery Service	0	86	(22)	F13	65	N/A	86	(86)
935300	521360	Maint-Computer Equip	1,000	0	0		0	0%	1,000	0
935300	521500	Maint-Motor Vehicles	0	11	0		11	N/A	11	(11)
935300	523230	Miscellaneous Expense	1,820	2,024	0	F6	2,024	111%	2,500	(680)
935300	523620	Books/Publications	160	0	0		0	0%	160	0
935300	523640	Comp Equip-Non Fixed Assets	0	0	0		0		0	0
935300	523660	Computer Supplies	325	91	0		91	28%	325	0
935300	523680	Office Equip-Non Fixed Assets	8,000	0	0		0	0%	8,000	0
935300	523700	Office Supplies	4,000	304	0		304	8%	4,000	0
935300	523760	Postage-Mailing	0	130	0		130	N/A	130	(130)
935300	523840	Computer Equip-Software	0	0	0		0		0	0
935300	524520	Indirect Support Cost	19,110	10,831	3,444	F7	14,275	75%	19,034	76
935300	524560	Auditing and Accounting	1,923	289	425		714	37%	1,923	0
935300	525020	Legal Services	85,000	9,966	6,667	F4	16,633	20%	85,000	0
935300	525300	OASIS Financials	0	0	0		0		0	0
935300	525440	Professional Services	0	1,325	0	F12	1,325	N/A	1,325	(1,325)
935300	526700	Rent-Lease Buildings	83,761	41,890	20,945	F2	62,835	75%	83,761	0
935300	526910	Field Equip-Non Fix Assets	0	1,615	0		1,615	N/A	1,615	(1,615)
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	0%	3,000	0
935300	527980	Contracts (See Attachment A)	1,657,072	989,263	177,431	F9	1,166,694	70%	1,642,057	15,015
935300	528140	Conference/Registration Fees	0	0	0		0		0	0
935300	528900	Air Transportation	344	0	0		0	0%	344	0
935300	529040	Private Mileage Reimb.	64	141	0		141	221%	141	(77)
Appropriation 2 Total			1,869,222	1,059,152	208,891		1,268,043	68%	1,858,108	11,114
Appropriation 3 (Depreciation):										
935300	535561	Depreciation-Computer Equip.	1,129	0	861	F10	861	76%	1,129	0
Appropriation 3 Total			1,129	0	861		861	76%	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	1,139,401	201,203		1,340,603	68%	1,954,837	11,114
Net Operating Position 935300			16,626	(189,530)	317,795		128,267	771%	0	(16,626)
Less Depreciation			(1,129)				861		1,129	
Net Cash Budget			1,964,822				129,129		1,129	

Notes:

F1: TIPPING Fee accrual based on 9 months of budget. Through February overall tonnages are down by 4.72%, but the budget estimate allowed for a 10% decline, so the year-end projection remains equal to the budget.

F2: Rental expense: 6 months of actuals have been booked. Accrue 3 months of rent for January thru March.

F3: Interest accrual is based on 9/12 of the FYE projection. The FYE projection is based on 2 quarters of actual interest distributions, straightlined to FYE. TIPPING Fee revenue is not received until the 3rd quarter for the first half of the fiscal year.

Note: As per the County Treasurer interest averaged 1.13% from July-March, with a low of 0.95% in December. March's interest rate was 1.02%. RCA budgeted 1.75% for the 09-10 fiscal year.

F4: Accrue legal expenses (BBK) per February and March accrual schedules.

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: T-Mobile at \$1,097.67 per month, and Sprint at \$1,190.25 per month.

Note: For February accrue 1 month for T-Mobile. FYE projection includes more than budget for the 2 cell towers on Reynolds and 2 months of past due payments on the radio tower at \$500 per month.

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 3/31/10.

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.

F13: Reverse out prepaid expense for 3 months.

F14: Accrue actual ACO charges for B warrants and Journal Lines for 3rd quarter.

F15: Accrue reduction in Salaries and Benefits due to overcharging of time to Management & Monitoring. Correcting journal entry to be prepared to transfer labor costs to Land Acquisitions.

**ATTACHMENT A
CONTRACT DETAIL
REGIONAL CONSERVATION AUTHORITY (RCA)
CONTRACT EXPENSE DETAIL FOR FY 2009-10 AS OF 3/31/10**

Description	Budget Amount	Actuals through 3/31/10	March Accrual	Actual Expended & Accrued through 3/31/10	% of actual to budget	Projection through 6/30/10	YE Actual (Over)/Under Budget at 6/30/10
OPERATIONS							
D.B. Works, Inc.	200	0	0	0	0%	200	0
Dudek & Assoc., Inc. (non-JPR)	18,243	18,999	2,786	21,786	119%	19,000	(757)
Dudek & Assoc., Inc.(JPR only)	71,890	29,863	0	29,863	42%	40,000	31,890
Geographics	4,143	0	0	0	0%	2,902	1,241
Grant Writer	6,000	0	0	0	0%	0	6,000
Naty Kopenhaver	16,000	4,512	556	5,068	32%	16,000	0
SAMP-ACOE	50,000	0	0	0	0%	0	50,000
Total Operations	166,476	53,374	3,342	56,716	34%	78,102	88,374
LAND ACQUISITION							
Capitol Alliance Consulting	67,500	50,625	0	50,625	75%	67,500	0
D.B. Works, Inc.	1,800	0	0	0	0%	1,800	0
Driscoll, David J.	22,500	0	0	0	0%	0	22,500
Dudek & Assoc., Inc.	559,461	234,984	38,969	273,952	49%	433,200	126,261
Economics&Politics (J. Husing)	24,000	18,000	0	18,000	75%	24,000	0
Facilities Management	500,000	19,453	3,976	23,429	5%	32,000	468,000
Geographics	37,284	0	0	0	0%	26,114	11,170
Grant Writer	14,000	0	0	0	0%	0	14,000
Lobbying (To Be Determined)	100,000	0	0	0	0%	0	100,000
Naty Kopenhaver	64,000	40,608	5,004	45,612	71%	64,000	0
Public Relations	40,000	0	0	0	0%	0	40,000
Parks & Open Space Dist-Land Mgmt	164,400	749	(749)	0	0%	0	164,400
Professional Services	100,000	0	0	0	0%	50,000	50,000
Public Outreach (To Be Determined)	50,000	0	0	0	0%	0	50,000
Tom Mullen	106,000	80,748	0	80,748	76%	106,000	0
U.C.R. (CCB)	25,000	25,000	0	25,000	100%	25,000	0
Total Land Acquisition	1,875,945	470,167	47,200	517,366	28%	829,614	1,046,331
MANAGEMENT & MONITORING							
Driscoll, David J.	22,500	10,538	938	11,475	51%	20,000	2,500
Dudek & Assoc., Inc.	30,405	12,074	2,002	14,076	46%	22,800	7,605
F&W Svc (Coordinator/Administrator)	87,637	65,727	0	65,727	75%	65,727	21,910
Parks & Open Space Dist-Land Mgmt	657,600	333,667	115,042	448,709	68%	657,600	0
SAWA	858,930	567,257	59,449	626,706	73%	875,930	(17,000)
Total Management & Monitoring	1,657,072	989,263	177,431	1,166,694	70%	1,642,057	15,015
Total Contracts	3,699,493	1,512,804	227,973	1,740,776	47%	2,549,773	1,149,720

AGENDA ITEM NO. 9

Attachment 3

MSHCP Fee Collection Reports

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	\$6,597.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$6,597.00	0.14%
CITY OF BEAUMONT	\$39,731.46	\$46,870.00	\$28,064.00	\$23,398.00	\$16,078.00	\$59,001.00	\$13,134.00	\$88,929.00	\$69,981.00	\$0.00	\$0.00	\$0.00	\$385,186.46	8.02%
CITY OF CALIMESA	\$0.00	\$0.00	\$5,436.16	\$0.00	\$0.00	\$4,881.78	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$10,317.94	0.21%
CITY OF CANYON LAKE	\$0.00	\$0.00	\$0.00	\$0.00	\$1,938.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,938.00	0.04%
CITY OF CORONA	\$0.00	\$0.00	\$39,533.50	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$1,938.00	\$0.00	\$0.00	\$0.00	\$41,471.50	0.86%
CITY OF HEMET	\$19,380.00	\$48,450.00	\$174,519.96	\$23,256.00	\$13,566.00	\$11,628.00	\$27,132.00	\$38,760.00	\$37,702.38	\$0.00	\$0.00	\$0.00	\$394,394.34	8.22%
CITY OF LAKE ELSINORE	\$7,752.00	\$15,504.00	\$15,504.00	\$7,752.00	\$5,814.00	\$0.00	\$38,760.00	\$3,876.00	\$0.00	\$0.00	\$0.00	\$0.00	\$94,962.00	1.98%
CITY OF MENIFEE	\$76,768.41	\$62,016.00	\$50,388.00	\$36,822.00	\$63,954.00	\$3,876.00	\$114,951.96	\$149,226.00	\$87,210.00	\$0.00	\$0.00	\$0.00	\$645,212.37	13.44%
CITY OF MORENO VALLEY	\$27,706.00	\$1,938.00	\$39,948.00	\$48,450.00	\$19,380.00	\$32,946.00	\$13,566.00	\$13,566.00	\$0.00	\$0.00	\$0.00	\$0.00	\$197,500.00	4.11%
CITY OF MURRIETA	\$7,446.00	\$0.00	\$14,892.00	\$14,892.00	\$0.00	\$14,892.00	\$88,201.89	\$35,813.10	\$17,442.00	\$0.00	\$0.00	\$0.00	\$193,578.99	4.03%
CITY OF NORCO	\$0.00	\$0.00	\$1,860.00	\$0.00	\$0.00	\$0.00	\$1,938.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,798.00	0.08%
CITY OF PERRIS	\$34,884.00	\$43,270.83	\$69,768.00	\$25,194.00	\$0.00	\$0.00	\$2,562.43	\$23,256.00	\$48,450.00	\$0.00	\$0.00	\$0.00	\$247,385.26	5.15%
CITY OF RIVERSIDE	\$18,467.64	\$3,784.17	\$14,740.37	\$4,085.00	\$0.00	\$0.00	\$0.00	\$16,072.00	\$10,640.18	\$0.00	\$0.00	\$0.00	\$67,789.36	1.41%
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	0.17%
CITY OF TEMECULA	\$34,816.00	\$0.00	\$19,380.00	\$11,628.00	\$0.00	\$24,820.00	\$11,628.00	\$14,892.00	\$19,856.00	\$0.00	\$0.00	\$0.00	\$137,020.00	2.85%
CITY OF WILDOMAR	\$38,760.00	\$82,225.59	\$127,901.70	\$0.00	\$13,566.00	\$0.00	\$3,876.00	\$0.00	\$4,815.81	\$0.00	\$0.00	\$0.00	\$271,145.10	5.65%
COUNTY OF RIVERSIDE (LMS)	\$220,636.88	\$126,778.94	\$335,655.09	\$229,985.55	\$116,448.32	\$359,392.55	\$141,480.02	\$311,202.49	\$252,005.97	\$0.00	\$0.00	\$0.00	\$2,093,585.81	43.62%
TOTAL COUNTY AND CITY MSHCP FEES	\$534,396.73	\$430,837.53	\$937,590.78	\$425,462.55	\$257,341.32	\$511,437.33	\$457,230.30	\$695,592.59	\$550,041.34	\$0.00	\$0.00	\$0.00	\$4,799,930.47	100.00%
Other:														
FLOOD CONTROL	\$0.00	\$0.00	\$75,610.23	\$0.00	\$0.00	\$0.00	\$0.00	\$178,771.62	\$0.00	\$0.00	\$0.00	\$0.00	\$254,381.85	
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	\$16,822.35	\$10,555.20	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$106,871.40	
MISC PARTICIPANT FEES	\$0.00	\$0.00	\$0.00	\$0.00	\$57,995.72	\$417,482.00	\$0.00	\$40,769.46	\$0.00	\$0.00	\$0.00	\$0.00	\$516,247.18	
TOTAL OTHER	\$0.00	\$79,493.85	\$75,610.23	\$0.00	\$74,818.07	\$428,037.20	\$0.00	\$219,541.08	\$0.00	\$0.00	\$0.00	\$0.00	\$877,500.43	
GRAND TOTAL	\$534,396.73	\$510,331.38	\$1,013,201.01	\$425,462.55	\$332,159.39	\$939,474.53	\$457,230.30	\$915,133.67	\$550,041.34	\$0.00	\$0.00	\$0.00	\$5,677,430.90	

**Fiscal Year 2009-10 MSHCP Development
Mitigation Fee Revenues
As of March 31, 2010**

