

Regional Conservation Authority

FISCAL YEAR 2007-08 YEAR-END FINANCIAL REPORT

Staff Contact:

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Administrative Services
(951) 955-2842**

Background:

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

Executive Committee and Staff Recommendation:

That the RCA Board of Directors receive and file the Fiscal Year 2007-08 Year-End Financial Report.

Attachments:

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

AGENDA ITEM NO. 7.3

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

FISCAL YEAR 2007-08 YEAR-END FINANCIAL STATEMENT
JULY 1, 2007 – JUNE 30, 2008

CASH BALANCE SUMMARY Rounded to the Nearest Million	
Balance as of 07-01-07	\$ 32,000,000
Prior Year A/R Collected	\$ 3,000,000
Income 07-01-07 through 06-30-08	<u>\$ 16,000,000</u>
Cash Available	\$ 51,000,000
Expenditures 07-01-07 through 06-30-08	<u>\$ (27,000,000)</u>
Balance as of 06-30-08	<u>\$ 24,000,000</u>

**FISCAL YEAR 2007-08 YEAR-END FINANCIAL STATEMENT
 JULY 1, 2007 – JUNE 30, 2008
 BUDGET TO ACTUAL FOR FISCAL YEAR-END
 OPERATIONS (DEPARTMENT 935100)**

	<u>Budget</u>	<u>Fiscal Year-End Actual</u>
<u>Revenue:</u>	\$ 1,002,713	\$ 730,414
<u>Appropriations:</u>		
Salaries & Benefits	454,657	372,847
Contracts	337,410	130,713
Other Supplies & Services	587,294	177,949
Equipment/Depreciation	165,845	15,685
Cost Applied	<u>(542,493)</u>	<u>(331,424)</u>
Total Appropriations	\$ 1,002,713	\$ 365,770
Net Operating Position (NOP)	<u>\$ 0</u>	<u>\$ 364,644</u>

**FISCAL YEAR 2007-08 YEAR-END FINANCIAL STATEMENT
 JULY 1, 2007 – JUNE 30, 2008
 BUDGET TO ACTUAL FOR FISCAL YEAR-END
 LAND ACQUISITION (DEPARTMENT 935201)**

	<u>Budget</u>	<u>Fiscal Year-End Actual</u>
Revenue:	\$ 43,162,466	\$ 32,323,840
Appropriations:		
Salaries & Benefits	1,497,219	1,343,656
Contracts	3,800,695	1,816,780
Other Supplies & Services	2,106,813	1,243,821
Equipment/Depreciation	33,868	24,823
Capital Assets	<u>44,112,149</u>	<u>32,532,635</u>
Total Appropriations	\$ 51,550,744	\$ 36,961,715
Net Operating Position (NOP)	\$ (8,388,278)	\$ (4,637,875)
Adjustment From Fund Balance	\$ 8,388,278	\$ (4,637,875)
Adjusted NOP	<u>\$ 0</u>	<u>\$ 0</u>

**FISCAL YEAR 2007-08 YEAR-END FINANCIAL STATEMENT
 JULY 1, 2007 – JUNE 30, 2008
 BUDGET TO ACTUAL FOR FISCAL YEAR-END
 MANAGEMENT AND MONITORING (DEPARTMENT 935300)**

	<u>Budget</u>	<u>Fiscal Year-End Actual</u>
<u>Revenue:</u>	\$ 2,683,694	\$ 2,348,440
<u>Appropriations:</u>		
Salaries & Benefits	193,228	21,292
Contracts	2,281,249	2,042,264
Other Supplies & Services	202,217	146,240
Equipment/Depreciation	7,000	6,115
Total Appropriations	<u>\$ 2,683,694</u>	<u>\$ 2,215,911</u>
Net Operating Position (NOP)	<u>\$ 0</u>	<u>\$ 132,529</u>

AGENDA ITEM NO. 7.3

Attachment 2 Detailed Financial Statements

REGIONAL CONSERVATION AUTHORITY (RCA)

UNAUDITED FINAL

Fund 51630, DeptID 935100 (Operations)

BUDGET TO ACTUAL ANALYSIS FOR FY 07-08, PERIOD ENDING 6/30/08

Source: RVGLA58D (Revenues), and RVGLA56D(Expenditures), Final Period 12, dated 8/7/08.

Last Revision Date: September 23, 2008

By: Gary M. Poor, CPA, Administrative Manager

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Revenue Budget to Actual and Projections - Fiscal Year 2008

Note: This combines DeptID's 935100 and 935200

DeptID	Account	Description	Budget Amount	Actual Revenue through 6/30/08	June Accruals	NOTES	Total Actuals and Accruals thru 6/30/08	Unaudited Final thru 6/30/08	Over/(Under) Budg at 6/30/08
Dept. 935100 Revenue:									
935100	711040	Measure A-Local Streets & Roads	0	0	0	F14	0	0	0
935100	722001	Local Non-Transportation Facilities	0	0	66,460	F25	66,460	66,460	66,460
935100	722002	Participating Special Entities	3,000	0	0		0	0	(3,000)
935100	740020	Interest	16,575	30,273	0	F9	30,273	30,273	13,698
935100	771410	Flood Control Covered Projects	250,000	80,000	0	F22	80,000	80,000	(170,000)
935100	777170	Development Fees-MSHCP	519,162	381,872	0	F1, 2	381,872	381,872	(137,290)
935100	777600	TUMF-Developer Fees	29,107	20,661	0	F5	20,661	20,661	(8,446)
935100	777860	Joint Project Review Deposits	120,771	74,982	0	F13	74,982	74,982	(45,789)
935100	781360	Other Misc Revenue	0	165	0		165	165	165
935100	781520	Contrib From Other Funds-TIPPING	64,098	76,000	0	F20	76,000	76,000	11,902
Dept. 935100 Total Revenue			1,002,713	663,954	66,460		730,414	730,414	(272,299)

Expenditures Budget to Actual and Projections - Fiscal Year 2008

DeptID	Account	Description	Budget Amount	Sum Expended Amount through 6/30/08	June Accruals	NOTES	Total Actuals and Accruals through 6/30/08	Unaudited Final thru 6/30/08	(Over)/Under Budget at 6/30/08
Dept. 935100 Appropriations:									
Appropriation 1 (Salaries and Benefits):									
935100	510040	Regular Salaries	296,908	244,052	0	F4, 7	244,052	244,052	52,856
935100	510200	Payoff-Permanent	0	4,547	0	F16	4,547	4,547	(4,547)
935100	510420	Overtime	0	0	0		0	0	0
935100	510440	Administrative Leave	0	16,078	(16,078)	F18	0	0	0
935100	510460	Leave Buy-Out Parity	43,515	0	16,078	F18	16,078	16,078	27,437
935100	510320	Temporary Salaries-TAP	0	0	0		0	0	0
935100	518100	Budgeted Benefits	114,234	107,229	942	F4, 8	108,171	108,171	6,063
Appropriation 1 Total			454,657	371,906	942		372,847	372,847	81,810

Appropriation 2 (Supplies and Services):

935100	520200	Communications	7,937	1,709	0		1,709	1,709	6,228
935100	520230	Cellular Phone	1,846	139	0		139	139	1,707
935100	520260	Computer Lines	9,346	1,954	0		1,954	1,954	7,392
935100	520270	County Delivery Service	125	125	0		125	125	0
935100	520940	Insurance-Other	0	0	0		0	0	0
935100	521500	Maint-Motor Vehicles	0	0	0		0	0	0
935100	521540	Maint-Office Equipment	4,764	1,948	0		1,948	1,948	2,816
935100	521640	Maint-Software	10,229	82	0		82	82	10,147
935100	523100	Memberships	0	143	0		143	143	(143)
935100	523230	Miscellaneous Expense	19,308	2,363	(10,652)	F24	(8,289)	(8,289)	27,597
935100	523620	Books/Publications	527	238	0		238	238	289
935100	523640	Computer Equip-Non Fixed Asset	5,000	1,581	0		1,581	1,581	3,419
935100	523660	Computer Supplies	0	10	0		10	10	(10)
935100	523680	Office Equip Non Fixed Assets	4,500	0	0		0	0	4,500
935100	523700	Office Supplies	9,237	3,211	0		3,211	3,211	6,026
935100	523720	Photocopying	1,750	0	0		0	0	1,750
935100	523760	Postage-Mailing	5,174	2,096	0		2,096	2,096	3,078
935100	523800	Printing/Binding	6,327	241	0		241	241	6,086
935100	523840	Computer Equipment-Software	1,000	49	0		49	49	951
935100	524560	Auditing And Accounting	42,000	15,991	15,029	F19	31,020	31,020	10,980
935100	524900	GIS Services	0	1,012	0		1,012	1,012	(1,012)
935100	525020	Legal Services	250,000	102,871	0		102,871	102,871	147,129
935100	525120	Micrographic Services	0	0	0		0	0	0
935100	525140	Personnel Services (HR)	11,836	4	10,652	F24	10,657	10,657	1,179
935100	525300	OASIS Processing-Financials	6,951	2,266	(2,434)	F10	(168)	(168)	7,119
935100	525310	OASIS Processing-HRMS	2,894	0	0	F10	0	0	2,894
935100	525440	Professional Services	5,400	0	0		0	0	5,400
935100	526410	Legally Required Notices	0	0	0		0	0	0
935100	526420	Advertising	35	0	0		0	0	35
935100	526700	Rent-Lease Bldgs	50,000	3,449	0	F17	3,449	3,449	46,551
935100	527780	Special Program Exp (Svs Agree)	0	0	0		0	0	0
935100	527840	Training-Education/Tuition	2,736	189	0		189	189	2,547
935100	527880	Training-Other	3,960	0	0		0	0	3,960
935100	527980	Contracts (SEE ATTACHMENT "A")	337,410	148,742	(18,029)	F11	130,713	130,713	206,697
935100	528080	Labor	5,592	1,194	0	F23	1,194	1,194	4,398
935100	528120	Board/Commission Expense	13,571	13,197	0		13,197	13,197	374
935100	528140	Conference/Registration Fees	34,850	0	0		0	0	34,850
935100	528900	Air Transportation	25,475	534	0		534	534	24,941
935100	528920	Carpool Expense	0	10	0		10	10	(10)
935100	528960	Lodging	17,115	2,409	0		2,409	2,409	14,706
935100	528980	Meals	10,615	1,352	0		1,352	1,352	9,263
935100	529000	Miscellaneous Travel Expense	9,020	126	0		126	126	8,894
935100	529040	Private Mileage Reimbursement	8,173	4,861	0		4,861	4,861	3,312
Appropriation 2 Total			924,703	314,096	(5,434)		308,662	308,662	616,041

Appropriation 3 (Depreciation):

935100	535560	Depreciation-Equipment	43,045	0	15,685	F6	15,685	15,685	27,360
			0	0	0		0	0	

DeptID	Account	Description	Budget Amount	Actual Revenue through 6/30/08	June Accruals	NOTES	Total Actuals and Accruals thru 6/30/08	Unaudited Final thru 6/30/08	Over/(Under) Budg at 6/30/08
Appropriation 3 Total			43,045	0	15,685		15,685	15,685	27,360
Appropriation 4 (Capital Assets):									
935100	540040	Land	0	0	0		0	0	0
935100	546080	Equipment-Computer	92,500	0	0	F21	0	0	92,500
935100	546140	Equipment-Office	0	0	0		0	0	0
935100	546160	Equipment-Other	30,300	0	0	F21	0	0	30,300
935100	546320	Vehicles-Cars/Light Trucks	0	0	0		0	0	0
935100	546360	Vehicles-Heavy Equipment	0	0	0		0	0	0
Appropriation 4 Total			122,800	0	0		0	0	122,800
Appropriation 7 (Intrafund Transfers):									
935100	573400	Intrafund Reimb Sal, Ben, Ovh	(542,493)	(331,424)	0	F3,4	(331,424)	(331,424)	(211,069)
Appropriation 7 Total			(542,493)	(331,424)	0		(331,424)	(331,424)	(211,069)
Dept 935100 Total Expenditures			1,002,713	354,577	11,193		365,770	365,770	636,942
Net Operating Position 935100			0	309,377	55,267		364,644	364,644	364,644
less Depreciation budget			(43,045)	Add back non-cash expense (Depreciation)			15,685		
Net Cash Budget			959,668	Less non-cash revenue (Donations)			0		
				Adjusted Net Operation Position (Cash)			380,329		

Notes:

F1: MSHCP Fee year-end total is based on actuals for City Fees and LMS (County) Fees thru June County fees were actually collected in June. City fees were collected in July & accrued.

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

F3: Estimated Cost Applied accrual through 6/30 for Land Acq & Mgmt & Monitoring related indirect support costs and paid time off (19.23% of Productive Benefit Estimate).

F4: Cost Applied reduces salaries & benefits and indirect charges in Operations and charges Land Acquisition and Management & Monitoring directly.

Cost Applied for FYE 6/30/08 includes the following:

- (see F4a)
- (1) Any salaries incorrectly posted to Operations and subsequently corrected.
 - (2) Productive Benefits (applied to Salaries at 61.57% less reg benefits at 38.49%.
 - (3) Indirect charges applied to Salaries and Productive Benefits at 16.80%.

Note F4a: Estimate of non-productive time (PTO) of 23.08%

Cost Applied through 6/30:

		FYE Projection
Land Acquisitions (935201)	326,567	326,567
Mgmt & Monitoring (935300)	4,857	4,857
Total	331,424	331,424

F5: TUMF accrued revenue is based on an invoice submitted to WRCOG in July 2008 for 3 projects. TUMF Fees are allocated 97% to 935201 and 3% to 935200 (Operations).

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.

F6: Accrue 12 months of depreciation for the Gigabit & Copier as per depreciation schedule.

F7: Operational salaries through 6/30/08.

F8: Operational benefits through 6/30/08.

Includes payroll correction through November for deptID coding errors.

F9: Interest Revenue is based on actuals for the 1st - 4th quarters.

F9a: Interest revenue will vary depending on cash flow.

F9b: Interest deposited into Ops initially, but needs to be reallocated to another DeptID:

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

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

F11: See Contract Detail.

F12: Receivable from EDA for grading 10.43 acres in Murrieta 4/15/08 at \$6,333 per acre.

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: There is no cash (or revenue) to support Measure A revenue since RCTC donates cash directly to escrow and then the property is donated to RCA.

F15: N/A

F16: Projected Payoffs for RCA retirements in 07-08:

Tom Mullen	22,763	Actual payoff 11/8/07
Joe Richards	22,705	Actual payoff 6/18/08
Total	45,468	

Note: Payoffs are to be allocated as follows: 10% to Operations and 90% to Land Acquisitions.

F17: Rent paid to Facilities Management for space on the CAC 12th Floor. Only 10% of rental expense is charged to Ops. RCA moved to the new building (Riverside Centre) August 2008.

F18: Management selling back hours (up to 160 maximum per calendar year) of annual leave to the County. Administrative Leave is reclassified to Leave Buy-Out Parity.

F19: Audit expenses have greatly increased due to RCA receiving federal grant money in excess of \$300,000, which automatically triggers a Single Audit. Single audits are much more in depth than a regular audit, and require the audit firm to spend much more time in analysis and review. For accounting purposes 30% of the total cost of the Single Audit is charged to Operations. 70% of the Single Audit is charged to Land Acquisitions (935201). Also, 10% of the cost of the city audits is charged to Operations and 90% is charged to Land Acquisitions.

F20: Portion of TIPPING Fees from Landfills allocated to Operations.

F21: Equipment budgeted for 07-08 has been rolled into the 08-09 budget.

F22: Flood Control estimate for infrastructure projects. These projects were actually from 2007 calendar year. Projects had been paid to RCA on a calendar year basis every January. After discussions with Flood Control management the policy has been changed and they will pay us on a fiscal year basis. The total amount to be received from Flood is \$166,737.78 for FY 07-08. \$80,000 of this is allocated to Operations 935100, and the balance is allocated to Management & Monitoring 935300.

F23: Based on a cost accounting report of TLMA accounting staff working on RCA project Z9900200.

F24: Reclass annual HR charges to appropriate account (525140).

F25: To Accrue revenue from EDA for 10.43 acres graded in April 2008.

REGIONAL CONSERVATION AUTHORITY (RCA)

UNAUDITED FINAL

Fund 51630, DeptID 935201(Land Acquisition)

BUDGET TO ACTUAL ANALYSIS FOR FY07-08, PERIOD ENDING 6/30/08

Source: RVGLA58D (Revenues), and RVGLA56D(Expenditures), Final Period 12, dated 8/7/08.

Last Revision Date: September 23, 2008

By: Gary M. Poor, CPA, Administrative Manager

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Revenue Budget to Actual and Projections - Fiscal Year 2008

DeptID	Account	Description	Budget Amount	Actual Revenue through 6/30/08	June Accruals	NOTES	Total Actuals and Accruals through 6/30/08	Unaudited Final thru 6/30/08	Over/(Under) Budget at 6/30/08
Dept. 935201 Revenue:									
935201	711040	Measure A Local Sts & Rds	20,000,000	0	11,445,271	F9	11,445,271	11,445,271	(8,554,729)
935201	722002	Participating Special Entities	0	0	0		0	0	0
935201	740020	Interest	685,925	978,830	(0)	F12	978,830	978,830	292,905
935201	740040	Interest-Other	0	2,352	0		2,352	2,352	2,352
935201	751680	Grants-State	0	0	0	F9	0	0	0
935201	766600	Grants-Land (Fed)	2,563,050	0	5,813,137	F9	5,813,137	5,813,137	3,250,087
935201	771820	Development Agreements	282,000	75,000	0	F17	75,000	75,000	(207,000)
935201	777170	Development Fees-MSHCP	16,786,232	12,317,484	0	F5,7	12,317,484	12,317,484	(4,468,748)
935201	777600	TUMF Revenue-Developer Fees	456,110	668,030	0	F10	668,030	668,030	211,920
935201	781220	Donations-Land	2,389,149	0	672,500	F9	672,500	672,500	(1,716,649)
935201	781220	Donations-Consrv Easements	0	0	331,000	F9	331,000	331,000	331,000
935201	781360	Other Misc Revenue	0	10,007	(7,026)	F14	2,980	2,980	2,980
935201	781560	Contributions-Other Agencies	0	17,255	0	F15	17,255	17,255	17,255
Dept 935201 Total Revenue			43,162,466	14,068,958	18,254,882		32,323,840	32,323,840	(10,838,626)

Expenditures Budget to Actual and Projections - Fiscal Year 2008

DeptID	Account	Description	Budget Amount	Actual Expended through 6/30/08	June Accruals	NOTES	Total Actuals and Accruals through 6/30/08	Unaudited Final thru 6/30/08	(Over)/Under Budget at 6/30/08
Dept. 935201 Expenditures:									
Appropriation 1 (Salaries and Benefits):									
935201	510040	Regular Salaries	932,219	870,671	0		870,671	870,671	61,548
935201	510200	Payoff-Permanent	0	40,921	0	F6	40,921	40,921	(40,921)
935201	510320	Temporary Salaries	0	0	0		0	0	0
935201	518100	Budgeted Benefits	565,000	443,030	(10,968)	F2	432,063	432,063	132,937
Appropriation 1 Total			1,497,219	1,354,623	(10,968)		1,343,656	1,343,656	153,563
Appropriation 2 (Supplies and Services):									
935201	520200	Communications	0	6,456	0		6,456	6,456	(6,456)
935201	520230	Cellular Phone	0	893	0		893	893	(893)
935201	520260	Computer Lines	0	7,816	0		7,816	7,816	(7,816)
935201	520940	Insurance-Other	100,000	28,211	0		28,211	28,211	71,789
935201	521540	Maint-Office Equipment	0	6,779	0		6,779	6,779	(6,779)
935201	521640	Maint-Software	0	326	0		326	326	(326)
935201	523100	Memberships	0	143	0		143	143	(143)
935201	523230	Miscellaneous Expense	1,708	8,629	0		8,629	8,629	(6,921)
935201	523620	Books and Publications	0	346	0		346	346	(346)
935201	523640	Comp. Equip-non fixed assets	0	6,322	0		6,322	6,322	(6,322)
935201	523660	Computer Supplies	0	41	0		41	41	(41)
935201	523680	Office Equip- non fixed assets	0	1,296	0		1,296	1,296	(1,296)
935201	523700	Office Supplies	0	8,299	0		8,299	8,299	(8,299)
935201	523760	Postage-Mailing	0	7,026	0		7,026	7,026	(7,026)
935201	523800	Printing/Binding	0	963	0		963	963	(963)
935201	524520	Indirect Support Cost	282,474	247,137	0		247,137	247,137	35,337
935201	524560	Auditing And Accounting	0	14,175	0		14,175	14,175	(14,175)
935201	524900	GIS Services	0	3,840	0		3,840	3,840	(3,840)
935201	525020	Legal Services	1,250,000	950,075	(181,540)	F13	768,535	768,535	481,465
935201	525120	Micrographic Services	0	0	0		0	0	0
935201	525140	Personnel Services	0	43	0		43	43	(43)
935201	525300	OASIS Financials	1,033	9,066	0		9,066	9,066	(8,033)
935201	525440	Professional Services	0	0	0		0	0	0
935201	524560	Auditing And Accounting	0	0	50,157	F4	50,157	50,157	(50,157)
935201	525500	Salary/Benefit Reimbursement	0	0	0		0	0	0
935201	526410	Legally Required Notices	223	0	0		0	0	223
935201	526420	Advertising	0	29	0		29	29	(29)
935201	526700	Rent/Lease Buildings	0	13,797	0		13,797	13,797	(13,797)
935201	527780	Special Program Expense	450,000	0	0		0	0	450,000
935201	527840	Training-Education/Tuition	0	5,871	0		5,871	5,871	(5,871)
935201	527980	Contracts (See Attachment A)	3,800,695	1,788,142	28,638	F16	1,816,780	1,816,780	1,983,915
935201	528080	Labor	0	4,777	0		4,777	4,777	(4,777)
935201	528120	Board/Commission Exp	13,392	14,717	0		14,717	14,717	(1,325)
935201	528140	Conference/Registration Fees	0	995	0		995	995	(995)
935201	528280	Imaging Supplies	0	1,287	0		1,287	1,287	(1,287)
935201	528900	Air Transportation	3,507	9,299	0		9,299	9,299	(5,792)
935201	528920	Carpool Expense	0	579	0		579	579	(579)
935201	528960	Lodging	0	5,208	0		5,208	5,208	(5,208)
935201	528980	Meals	219	2,629	0		2,629	2,629	(2,410)
935201	529000	Miscellaneous Travel Expense	57	653	0		653	653	(596)
935201	529040	Private Mileage Reimb	4,200	7,481	0		7,481	7,481	(3,281)
Appropriation 2 Total			5,907,508	3,163,346	(102,745)		3,060,601	3,060,601	2,846,907
Appropriation 3 (Depreciation):									
935201	535540	Depreciation-Building	19,048	0	19,048	F8	19,048	19,048	0
935201	535560	Depreciation-Equip (Furniture)	12,500	0	0	F8	0	0	12,500
935201	535542	Depreciation-Land Improv	2,320	0	5,775	F8	5,775	5,775	(3,455)
Appropriation 3 Total			33,868	0	24,823		24,823	24,823	9,045
Appropriation 4 (Capital Assets):									
935201	540040	Land	0	0	0		0	0	0
935201	540040	Land-RCA Cash Expenditures	19,159,950	14,067,981	105,745	F13	14,173,726	14,173,726	4,986,224
935201	540040	Land-Contrib(non-cash)RCTC	20,000,000	0	11,445,271	F9	11,445,271	11,445,271	8,554,729
935201	540040	Land-Donations (non-cash)	2,389,149	0	672,500	F9	672,500	672,500	1,716,649

DeptID	Account	Description	Budget Amount	Actual Revenue through 6/30/08	June Accruals	NOTES	Total Actuals and Accruals through 6/30/08	Unaudited Final thru 6/30/08	Over/(Under) Budget at 6/30/08
935201	540040	Conserv Ease Don (non-cash)	0	0	331,000	F9	331,000	331,000	(331,000)
935201	540040	Land-Fed Grants (non-cash)	2,563,050	0	5,813,137	F9	5,813,137	5,813,137	(3,250,087)
935201	540040	Land-State Grants (non-cash)	0	0	0	F9	0	0	0
935201	540060	Improvements-Land	0	97,002	0		97,002	97,002	(97,002)
935201	542020	Buildings	0	0	0		0	0	0
935201	542060	Improvements-Buildings	0	0	0		0	0	0
935201	546400	Capital Asset System	0	0	0		0	0	0
Appropriation 4 Total			44,112,149	14,164,982	18,367,653		32,532,635	32,532,635	11,579,514
Dept 935201 Total Expenditures			51,550,744	18,682,952	18,278,763		36,961,715	36,961,715	14,589,029
Net Operating Position 935201			(8,388,278)	(4,613,994)	(23,881)		(4,637,875)	(4,637,875)	3,750,403
less depreciation budget			(33,868)	Add back Depreciation (non-cash)			24,823	24,823	
Net cash budget			51,516,876	Adjusted Net Operation Pos (Cash)			(4,613,053)	(4,613,053)	
Draw from Cash Balance (for cash expenditures greater than cash revenue)							4,613,053	4,613,053	
Adjusted Net Operating Position							0	0	F11

Notes:

F1: N/A

F2: Includes a portion of non-productive time initially posted in Operations.

F3: N/A

F4: Audit expenses have greatly increased due to RCA receiving federal grant money in excess of \$300,000, which automatically triggers a Single Audit. Single audits are much more in depth than a regular audit, and require the audit firm to spend much more time in analysis and review. For accounting purposes 30% of the total cost of the Single Audit is charged to Operations. The remaining 70% is charged to Land Acquisitions (935201). Also, 10% of the cost of the city audits is charged to Operations and 90% is charged to Land Acquisitions.

F5: Accrue to 97% of total MSHCP Fees (Cities and County) through June 2008.

F6: Actual includes 90% of Executive Director payoff in October 2007 and 90% of Deputy Executive Director payoff in May 2008.

F7: MSHCP Fee projection based on actuals for City and County (LMS) Fees through June.

F8: Accrue 12 months of depreciation as per depreciation schedule. Depreciation is as follows: Buildings = 50 yrs (600 months), and Improvements = 25 yrs (300 months),

Also Depreciate:

Cordova Fencing = 20 yrs (240 months) placed in service 10/4/06 (\$29,493.61).

Cordova Generator = 25 yrs (300 months) placed in service 1/20/07 (\$18,999.16).

Gabrych Chain Link Fence = 20 yrs (240 months) placed in service 1/17/08 (\$29,914.20).

Ledbetter Fencing = 20 years (240 months) placed in service Feb 2008 (\$17,512.20).

Wolfskill Fencing = 20 years (240 months) placed in service June 2008 (\$16,250.00).

United 5 Star Fencing = 20 years (240 months) placed in service June 2008 (\$9,533.70).

Furniture & Tenant Improvements (New office) = 20 years, \$250,000. (Start in 08-09).

F9a: Accrued Contrib, Granted & Donated Properties through 6/30/08 as follows :

RCTC (Contributed) Measure A	11,445,271	See note F9d
Federal Section 6 (Grants)	5,813,137	See note F9e
State Grants	0	See note F9f
Donations	672,500	See note F9g
Conservation Easement Donations	331,000	See note F9h
Total to Accrue through 6/30/08:	18,261,908	

F9b: Projected Contributed, Granted & Donated Properties:

RCTC (Contributions)	0	Note F9d
Federal Section 6 (Grants)	0	Note F9e
State Grants	0	See note F9f
Donations	0	See note F9g
Conservation Easement Donations	0	
Total projected:	0	
Total Accrued through 6/30/08:	18,261,908	See F9a
Total KNOWN Projected FY 07-08	18,261,908	

F9c: Total Est Measure A donations for 07-08 **11,445,271**

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

Campion	209,879	Actual close = 9/14/2007
Deetz	961,105	Actual close = 8/29/2007
Roth	409,791	Actual close = 9/4/2007
Wilson Creek Conserv. Credits	285,600	Actual close = 5/1/2008
Damieta Ranch	500,800	Actual close = 9/14/2007
Lacina	457,452	Actual close = 2/6/08
Shiang, Chow, and Lee	7,008,433	Actual close = 9/28/2007
Bolton	567,289	Actual close = 1/16/08
Mauger	162,498	Actual close = 1/15/08
Rullo	882,426	Actual close = 1/18/08

Total 11,445,271

less contributions closed (11,445,271) ok thru 5/31/08

contributions to be closed 0

Closed as of 6/30/08

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

Dorfner	161,290	Actual close = 1/24/08
Geller	650,000	10/18/2007
Williams	250,000	7/26/07
Wilson Creek/Mulder	835,000	Actual close = 3/5/08
Lacina	373,500	Actual close = 2/6/08
Jagowski	251,250	11/21/2007
Kobashi & Krickl	325,000	Actual close = 5/16/08
Bolton	1,043,226	Actual close = 1/16/08
Mauger	298,065	Actual close = 1/15/08
Rullo	1,625,806	Actual close = 1/18/08

Total 5,813,137

less Federal Grants closed (5,813,137) ok thru 5/31/08

Federal Grants to be closed 0

Closed as of 6/30/08

Note F9f: (State Grants): Estimated Closing Date

Solis (State to County, not RCA)	0	Actual close = 2/28/2008
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DeptID	Account	Description	Budget Amount	Actual Revenue through 6/30/08	June Accruals	NOTES	Total Actuals and Accruals through 6/30/08	Unaudited Final thru 6/30/08	Over/(Under) Budget at 6/30/08
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							0	See note F9h (Cons Ease)	
				Total			0		
				less State Grants closed			0		
				State Grants to be closed			0		

Closed as of 6/30/08

Note F9f1: The Solis Property is a Conservation Easement where the County will retain fee title. RCA paid \$150,000 cash + approx \$1k in escrow fees on 2/28/08. The appraisal value came in at \$142,500.00

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

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

Note F9g: Donations (RCA has fee title):

		Estimated Closing Date
	Betts	256,000 Actual close = 12/28/07
28.53 acres	Koy Builders (2 Parcels)	0 Note F9g1
88.66 acres	Palmyrita	0 Note F9g3
463.16 acres	Wilson Creek Conservation Bank	416,500 Actual close = 5/1/08
46.00 acres	Hill Country	0 Note F9g2
	Total Projected Donations	672,500
	less donations closed	(672,500)
	Donations to be closed	0

Closed as of 6/30/08

Note F9g1: Appraised Value = \$330,000. Will not close until 08-09 fiscal year.

Note F9g2: Appraised Value-TBD. Will not close until 08-09 fiscal year.

Note F9g3: Will not close until 08-09 fiscal year.

Note F9h: Conservation Easement Donations (no fee title):

		Estimated Closing Date
	RDA/Winchester Road	240,000 Recorded 3/13/08
	TeleDyne	91,000 Actual close = 8/9/07
	Total Projected C. E. Donations	331,000
	less Conserv Easements closed	(331,000)
	Conserv Easements to be closed	0

Conservation Easement-Purchase:

	Solis (Note F9h1)	150,342 Actual close = 2/28/08
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Closed as of 6/30/08

Note F9h1: Solis is a combination RCA purchase and State Grant. The cost of the Solis acquisition is already included in land expense-cash (540040).

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

F10: TUMF accrued revenue is based on an invoice submitted to WRCOG in July 2008 for 3 projects TUMF Fees are allocated 97% to 935201 and 3% to 935200 (Operations). 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.

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

Fund 51630 Cash balance at 7/1/07:	32,116,454	
06-07 A/R collected in 07-08	2,595,247	A/R + Interest Receivable
Less 07-08 NOP draw on Cash balance	(4,613,053)	Land Acquisition only
Less Reclass to Notes Payable (Note F11a)	(12,557,896)	CASH REDUCTION
Estimated Gross Cash balance at 6/30/08:	17,540,753	
less estimated accrued revenue at 6/30/08	(381,796)	(city MSHCP)
Add back accrued Notes Payable at 6/30/08	8,056,000	Note F11b
Less cash deposit-Winchester	(1,500,000)	Reimb in July 08
Estimated Net Cash balance at 6/30/08:	23,714,957	

F11a: Expenditures for Land Acquisitions have decreased due to the reclassification of cash payments for the purchase of the following in 07-08:

Thompson Ranch	7,000,000	
Oak Valley	5,557,896	
Total	12,557,896	Note F11a1

Note F11a1: These payments were reclassified from expenditures to decreases (debits) in Notes Payable since these notes were booked in 06-07 fiscal year.

Note F11b: Add back accrued Notes Payable: (Non-Cash expenditures)

Thompson Ranch-PICO	3,600,000
Thompson-Shelbran	456,000
Shiang	4,000,000
Total	8,056,000

F12: Interest Revenue accrual is based on actuals for 1st - 4th quarters.

F12a: Interest revenue will vary depending on cash flow.

F12b: Interest deposited into Ops initially, but needs to be reallocated as follows:
935100 interest % = 3%, 935201 interest %= 97%.

F13: Year-End reclasses:

From legal exp to Land exp	181,540.34	
From land exp to contracts	(75,795.68)	Facilities Management
Net land exp accrual	105,744.66	

DeptID	Account	Description	Budget Amount	Actual Revenue through 6/30/08	June Accruals	NOTES	Total Actuals and Accruals through 6/30/08	Unaudited Final thru 6/30/08	Over/(Under) Budget at 6/30/08
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F14: Hill Country deposit to cover costs for RCA staff and legal expenses. Only \$2,973.64 in costs were incurred by RCA in 07-08, so the balance of the deposit has been reclassified to deferred revenue.

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

F16: See Contract detail report.

F17: RCA Board approved the Third Amendment to the Dudek contract on 3/3/08 to increase the Dudek contract by \$282,000 to pay for costs related to Munz's Onion. The developer should reimburse RCA for \$282,000. This is related to the Saddleback/Vaquero property. As of 6/12/08 a demand letter to collect \$207,000 was sent to the Developer because they were over 30 days past due on the final invoice. As of 7/22/08 receipt of the \$207k is questionable, so it will not be accrued at FYE. As of 9/10/08 the property has been foreclosed on. RCA is still pursuing collection from either the bank or a subsequent purchaser of the property.

REGIONAL CONSERVATION AUTHORITY (RCA)

UNAUDITED FINAL

Fund 51630, DeptID 935300 (Management and Monitoring)

BUDGET TO ACTUAL ANALYSIS FOR FY07-08, PERIOD ENDING 6/30/08

Source: RVGLA58D (Revenues), and RVGLA56D(Expenditures), Final Period 12, dated 8/7/08.

Last Revision Date: September 23, 2008

By: Gary M. Poor, CPA, Administrative Manager

C:\Files\FY08_2009\Website\temp\AGENDA ITEM NO. 7.3 ATT2 FYE 2008 DETAILED FIN STMTS 06.30.08_rev 9.24.08.xls\935300 NOP

Revenue Budget to Actual and Projections - Fiscal Year 2008

DeptID	Account	Description	Budget Amount	Actual Revenue through 6/30/08	June Accruals	NOTES	Total Actuals and Accruals thru 6/30/08	Unaudited Final thru 6/30/08	Over/(Under) Budget at 6/30/08
Dept. 935300 Revenue:									
935300	722001	Local Non-Trans Facilities	50,000	0	0		0	0	(50,000)
935300	722002	Participating Special Entities	197,000	82,827	0		82,827	82,827	(114,173)
935300	722003	City/County Rdways Plan Cov	50,000	0	0		0	0	(50,000)
935300	740020	Interest-Invested Funds	0	6,457	0	F3	6,457	6,457	6,457
935300	741000	Rents	7,200	5,620	0	F5	5,620	5,620	(1,580)
935300	771410	Flood Control District	157,000	84,738	0	F10	84,738	84,738	(72,262)
935300	771820	Developer Agreements	0	0	0		0	0	0
935300	771220	Contributions & Donations	0	75,000	(75,000)	F11	0	0	0
935300	781360	Other Misc Revenue	0	8,450	75,000	F4	83,450	83,450	83,450
935300	781520	TIPPING FEES	2,072,494	2,085,348	0	F1,2	2,085,348	2,085,348	12,854
935300	781560	Contr. - Other Agencies	150,000	0	0		0	0	(150,000)
Dept. 935300 Total Revenue			2,683,694	2,348,440	0		2,348,440	2,348,440	(335,254)

Expenditures Budget to Actual and Projections - Fiscal Year 2008

DeptID	Account	Description	Budget Amount	Actual Expended Amount through 6/30/08	June Accruals	NOTES	Total Actuals and Accruals thru 6/30/08	Unaudited Final thru 6/30/08	(Over)/Under Budget at 6/30/08
Dept. 935300 Expenditures:									
Appropriation 1 (Salaries and Benefits):									
935300	510040	Regular Salaries	121,178	12,962	0	F8	12,962	12,962	108,216
935300	510320	Temporary Salaries	0	0	0		0	0	0
935300	518100	Budgeted Benefits	72,050	9,272	(942)	F7	8,330	8,330	63,720
Appropriation 1 Total			193,228	22,234	(942)		21,292	21,292	171,936
Appropriation 2 (Supplies and Services):									
935300	520200	Communications	3,500	1,776	0		1,776	1,776	1,724
935300	520260	Computer Lines	0	62	0		62	62	(62)
935300	521360	Maint-Computer Equip	1,000	0	0		0	0	1,000
935300	523230	Miscellaneous Expense	360	1,562	0		1,562	1,562	(1,202)
935300	523620	Books/Publications	113	0	0		0	0	113
935300	523640	Comp Equip-Non Fixed Assets	5,000	4,994	0		4,994	4,994	6
935300	523660	Computer Supplies	0	89	0		89	89	(89)
935300	523680	Office Equip-Non Fixed Assets	0	1,255	0		1,255	1,255	(1,255)
935300	523700	Office Supplies	14,000	4,689	0		4,689	4,689	9,311
935300	523840	Computer Equip-Software	0	1,968	0		1,968	1,968	(1,968)
935300	524520	Indirect Support Cost	39,955	3,517	0	F7	3,517	3,517	36,438
935300	524560	Auditing and Accounting	0	2,582	0		2,582	2,582	(2,582)
935300	525020	Legal Services	7,575	21,330	0		21,330	21,330	(13,755)
935300	525300	OASIS Financials	214	0	0		0	0	214
935300	525440	Professional Services	0	0	0		0	0	0
935300	526700	Rent-Lease Buildings	81,146	81,146	0	F13	81,146	81,146	0
935300	526910	Field Equip-Non Fix Assets	40,854	9,735	0		9,735	9,735	31,119
935300	526960	Small tools and instruments	0	4,607	0		4,607	4,607	(4,607)
935300	527840	Training-Education/Tuition	0	975	0		975	975	(975)
935300	527880	Training-Other	8,500	5,544	0		5,544	5,544	2,956
935300	527980	Contracts (See Attachment A)	2,281,249	2,042,264	0	F9	2,042,264	2,042,264	238,985
935300	528900	Air Transportation	0	344	0		344	344	(344)
935300	529040	Private Mileage Reimb.	0	64	0		64	64	(64)
Appropriation 2 Total			2,483,466	2,188,504	0		2,188,504	2,188,504	294,962
Appropriation 3 (Depreciation):									
935300	535561	Depreciation-Computer Equip.	1,000	0	470	F12	470	470	530
Appropriation 3 Total			1,000	0	470		470	470	530
Appropriation 4 (Capital Assets):									
935300	546080	Equipment-Computer	6,000	5,645	0		5,645	5,645	355
Appropriation 4 Total			6,000	5,645	0		5,645	5,645	355
Dept 935300 Total Expenditures			2,683,694	2,216,382	(471)		2,215,911	2,215,911	467,783
Net Operating Position 935300			0	132,057	471		132,529	132,529	132,529

less Depreciation (1,000.00) less interest (6,457)
 Net Cash Budget **2,682,694** Adjusted NOP **126,072**

Notes:

xx **F1: Actual TIPPING Fee revenue as follows:**

Out of County (OCC):

1st Quarter actual 454,332
 2nd Quarter actual 449,769
 Total OOC Actual 904,101 (first 2 quarters of FY 07-08 (Excluding In-County))
 06-07 Adjustment 52,332 Note 1a
 Total received for 1st-2nd qtrs 956,433

TIPPING Fee revenue projected to June 30, 2008:

1st & 2nd qtr + py adjust 956,433
 3rd & 4th Quarter actual 938,952 Note 1c
 +In-County 265,963 Note 1b

Total thru 6/30/08	2,161,348
less Operations share	<u>(76,000)</u>
Mgmt & Monitoring	<u>2,085,348</u>

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

xx Note 1b: In-County is a flat \$400,000 normally, however, due to the downturn and the fact that RCA is last in line on the Executive priority distribution list, RCA will only receive \$265,963 for 07-08.

xx Note 1c: Includes an adjustment of (\$2,335) from 1st and 2nd quarters out-of-county TIPPING Fees.

x Note F2: June accrual: Not necessary as RCA received all of the 07-08 TIPPING Fees.

OOC accrual	0
In-County accrual	0
less Operations share	<u>0</u>
Total June accrual	<u>0</u>

xx F3: Interest revenue (accrual and projection) is based on 1st - 4th quarter actuals posted through June 2008, less trans of interest to new endowment fund.

xx F4: Misc Revenue as follows:

Sale of Easements (SCE)	8,450
Burrowing Owl Fine from Beazer Homes	<u>75,000</u>
Total	<u>83,450</u>

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

xx F5: Includes Lease Income for Radio Tower Lease at \$500 per month, starting in January 2007. Note: KCAA radio is be on the monthly rent payments. RCA Management is working on collecting all money that is owed. Also includes two annual payments from the Wolfskill property for beekeeping income. The periods covered are 4/3/07-4/3/08 and 4/3/08-4/3/09. Although a portion of the beekeeping income is for a future period we chose to recognize the revenue in 07-08 since the amount is less than the deferred revenue threshold to recognize at year-end.

xx F6: N/A

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

xx F8: N/A

xx F9: See Contract detail.

xx F10: Flood Control projects estimate per Ivan Chand 1/16/08. These projects were actually from 2007 calendar year. Pi year projects had been paid to RCA on a calendar year basis every January. After discussions with Flood Control management the policy has been changed and they will pay us on a fiscal year basis. The total amount to be received from Flood is \$164,737.78. \$80,000 of this is allocated to Ops 935100.

xx F11: Budgeted donations in 06-07 for Burrowing Owl and recorded as deferred revenue to be recognized as revenue in 07-08. Audit Firm required income recognition of \$75,000 in 06-07 since the money was for fines. RCA did receive the remaining \$75,000 in August 08. The \$75,000 is being reclassified to misc revenue for financial statement purposes.

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

xx F13: Rent paid in full for fiscal year.

ATTACHMENT A CONTRACT DETAIL REGIONAL CONSERVATION AUTHORITY

CONTRACT EXPENSE DETAIL FOR FY 07-08 AS OF 6/30/08

Last Revision Date: September 10, 2008

C:\Files\FY08_2009\Website\temp\AGENDA ITEM NO. 7.3 ATT2 FYE 2008 DETAILED FIN STMTS 06.30.08_rev 9.24.08.xls\Contracts

Description	Budget Amount	Actuals through 6/30/08	June Accruals	Actual Expended & Accrued through 6/30/08	Final Year-End 6/30/08	YE Actual (Over)/Under Budget at 6/30/08
OPERATIONS						
Ahern, Adcock & Devlin	-	15,029	(15,029)	0	0	0
Dudek & Assoc., Inc.	202,500	115,255	0	115,255	115,255	87,245
O'Reilly Public Relations	8,500	0	0	0	0	8,500
Fish & Wildlife Service (Coordinator)	20,000	0	0	0	0	20,000
Jacobs-SAMP	16,210	5,739	0	5,739	5,739	10,471
Jacobs-ACOE (Army Corp of Engineers)	133,000	0	0	0	0	133,000
Naty Kopenhaver	7,200	6,720	0	6,720	6,720	480
Robert's Consulting Group	0	6,000	(3,000)	3,000	3,000	(3,000)
Total Operations	387,410	148,742	(18,029)	130,713	130,713	256,697
LAND ACQUISITION						
Ahern, Adcock & Devlin	0	50,157	(50,157)	0	0	0
U.C.R. (CCB)	50,000	50,000	0	50,000	50,000	0
Driscoll, David J.	12,500	2,865	0	2,865	2,865	9,635
D.B. Works, Inc. (Data Base)	0	8,250	0	8,250	8,250	(8,250)
Naty Kopenhaver	64,800	60,838	0	60,838	60,838	3,962
O'Reilly Public Relations	76,500	16,753	0	16,753	16,753	59,747
Facilities Management	700,000	110,175	75,796	185,971	185,971	514,029
Ferguson Group-David Kennett	75,000	75,000	0	75,000	75,000	0
Economics&Politics (J. Husing)	100,000	49,992	0	49,992	49,992	50,008
Dudek & Assoc., Inc.	679,500	640,010	0	640,010	640,010	39,490
Lobbying (To Be Determined)	250,000	0	0	0	0	250,000
Tom Mullen	0	127,587	0	127,587	127,587	(127,587)
Professional Services	250,000	0	0	0	0	250,000
Fish & Wildlife Service (Coordinator)	0	0	0	0	0	0
Public Outreach (To Be Determined)	500,000	0	0	0	0	500,000
Nexus Study	100,000	0	0	0	0	100,000
Programmatic (RAND)	682,514	562,935	0	562,935	562,935	119,579
Parks & Open Space Dist-Land Mgmt	224,881	9,581	0	9,581	9,581	215,300
Patricia Lock-Dawson	25,000	0	0	0	0	25,000
Robert's Consulting Group	0	24,000	3,000	27,000	27,000	(27,000)
Roger D. Zortman	10,000	0	0	0	0	10,000
Total Land Acquisition	3,800,695	1,788,142	28,638	1,816,780	1,816,780	1,983,915
MANAGEMENT & MONITORING						
Parks & Open Space Dist-Land Mgmt	693,749	610,093	0	610,093	610,093	83,656
Dudek & Assoc., Inc.	100,000	79,614	0	79,614	79,614	20,386
Driscoll, David J.	12,500	12,585	0	12,585	12,585	(85)
Foster Calm Wilderness First Aid	0	0	0	0	0	0
USGS	10,000	8,324	0	8,324	8,324	1,676
SAWA	1,465,000	1,289,984	0	1,289,984	1,289,984	175,016
Saddleback/Vaquero (935201 Revenue)	0	0	0	0	0	0
Fish & Wildlife Service (Coordinator)	0	41,664	0	41,664	41,664	(41,664)
Environmental Carreers Org.	0	0	0	0	0	0
Total Management & Monitoring	2,281,249	2,042,264	0	2,042,264	2,042,264	238,985
Total Contracts	6,469,354	3,979,148	10,610	3,989,758	3,989,758	2,479,596

AGENDA ITEM NO. 7.3

Attachment 3 MSHCP Fee Collection Report

REGIONAL CONSERVATION AUTHORITY
NET MSHCP MITIGATION FEE COLLECTIONS BY MEMBER AGENCY (935100, 935200 & 935201)
FY 2007/08

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

Exception: In February 2008 City of Lake Elsinore paid an additional \$260,857.60 in prior year fees collected.

C:\Files\FY08_2009\Website\temp\AGENDA ITEM NO. 7.3 ATT3 MSHCP FEE COLLECTIONS FOR FY2008_REV 9.24.xls\FEES FY08

Last Revision Date: July 22, 2008

	JULY 2007	AUGUST 2007	SEPTEMBER 2007	OCTOBER 2007	NOVEMBER 2007	DECEMBER 2007	JANUARY 2008	FEBRUARY 2008	MARCH 2008	APRIL 2008	MAY 2008	JUNE 2008	07-08 YTD TOTALS	PERCENT OF TOTAL
CITY OF BANNING	\$1,860.00	\$0.00	\$1,860.00	\$0.00	\$1,801.00	\$0.00	\$0.00	\$6,333.00	\$1,860.00	\$6,333.00	\$0.00	\$6,333.00	\$26,380.00	0.20%
CITY OF BEAUMONT	\$215,904.96	\$47,378.00	\$35,340.00	\$79,374.00	\$49,196.00	\$262,959.31	\$209,464.53	\$6,625.00	\$23,064.00	\$96,899.98	\$39,903.08	\$75,995.60	\$1,142,104.46	8.75%
CITY OF CALIMESA	\$0.00	\$1,860.00	\$0.00	\$0.00	\$1,860.00	\$0.00	\$3,720.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$7,440.00	0.06%
CITY OF CANYON LAKE	\$9,300.00	\$3,720.00	\$9,300.00	\$3,720.00	\$3,720.00	\$0.00	\$1,860.00	\$0.00	\$3,720.00	\$7,440.00	\$1,860.00	\$0.00	\$44,640.00	0.34%
CITY OF CORONA	\$18,600.00	\$1,860.00	\$6,102.00	\$59,767.05	\$0.00	\$25,779.73	\$0.00	\$1,860.00	\$100,844.79	\$53,786.84	\$77,222.70	\$48,741.45	\$394,564.56	3.02%
CITY OF HEMET	\$72,068.00	\$91,140.00	\$57,243.00	\$17,439.16	\$54,580.27	\$1,860.00	\$48,569.00	\$29,799.90	\$14,880.00	\$47,325.84	\$88,483.36	\$11,913.00	\$535,301.53	4.10%
CITY OF LAKE ELSINORE	\$47,651.27	\$37,399.90	\$48,228.38	\$41,510.18	\$14,880.00	\$46,500.00	\$60,341.13	\$282,070.60	\$0.00	\$30,283.11	\$27,900.00	\$62,133.00	\$698,897.57	5.35%
CITY OF MORENO VALLEY	\$7,440.00	\$45,362.61	\$36,661.09	\$0.00	\$31,277.38	\$13,229.00	\$6,459.66	\$0.00	\$247,303.65	\$65,863.20	\$11,209.41	\$47,985.10	\$512,791.10	3.93%
CITY OF MURRIETA	\$5,826.36	\$16,932.54	\$0.00	\$32,025.96	\$8,469.75	\$18,473.17	\$12,269.55	\$6,586.32	\$12,412.68	\$32,424.96	\$59,720.19	\$24,492.24	\$229,633.72	1.76%
CITY OF NORCO	\$0.00	\$1,651.00	\$3,302.00	\$0.00	\$6,004.00	\$1,651.00	\$1,651.00	\$0.00	\$0.00	\$1,860.00	\$0.00	\$0.00	\$16,119.00	0.12%
CITY OF PERRIS	\$107,997.00	\$48,360.00	\$75,568.47	\$57,312.56	\$26,432.04	\$49,685.52	\$46,361.97	\$4,813.08	\$24,180.00	\$408,806.52	\$39,060.00	\$7,440.00	\$896,017.16	6.87%
CITY OF RIVERSIDE	\$76,871.60	\$87,479.97	\$68,446.79	\$45,319.43	\$107,183.90	\$500,057.25	\$13,310.00	\$42,549.36	\$3,372.96	\$33,044.29	\$98,763.71	(\$6,512.62)	\$1,069,886.64	8.20%
CITY OF SAN JACINTO	\$135,286.09	\$18,125.80	\$11,779.38	\$23,143.85	\$77,642.58	\$8,896.59	\$24,216.08	\$255.50	\$8,597.21	\$4,242.31	\$2,112.00	\$0.00	\$314,297.39	2.41%
CITY OF TEMECULA	\$0.00	\$7,820.00	\$17,188.95	\$70,212.67	\$0.00	\$19,442.31	\$3,039.84	\$294,995.55	\$66,414.81	\$27,675.21	\$13,020.00	\$103,274.76	\$623,084.10	4.77%
COUNTY OF RIVERSIDE (LMS)	\$842,095.00	\$520,934.00	\$430,419.00	\$613,446.00	\$471,752.00	\$392,700.00	\$256,695.00	\$362,408.00	\$666,991.00	\$336,361.00	\$370,530.00	\$961,852.00	\$6,226,183.00	47.71%
FLOOD CONTROL	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$164,737.78	\$164,737.78	1.26%
EDA	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$66,459.88	\$0.00	\$0.00	\$66,459.88	0.51%
MISC PARTICIPANT FEES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$82,827.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$82,827.00	0.63%
TOTALS	\$1,540,900.28	\$930,023.82	\$801,439.06	\$1,043,270.86	\$854,798.92	\$1,341,233.88	\$770,784.76	\$1,038,296.31	\$1,173,641.10	\$1,218,806.14	\$829,784.45	\$1,508,385.31	\$13,051,364.89 \$13,051,364.89	100.00%

