

Regional Conservation Authority

**FISCAL YEAR 2008-09 FIRST QUARTER FINANCIAL REPORT
AND BUDGET ADJUSTMENTS**

Staff Contact:

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

Background:

Attached is the Fiscal Year 2008-09 First Quarter Financial Report, which includes an Executive Summary (cash balance summary and financial statement overview), detailed financial statements, MSHCP Fee Collections Reports.

Budget adjustments, detailed in Exhibit A attached hereto, are necessary in Departments 935100 (Operations) and 953201 (Land Acquisitions). In Operations it is necessary to increase revenue by \$2,538,872 due to an unanticipated Participating Special Entity application. Appropriations need to be increased by \$9,000 mainly due to the purchase of office equipment not anticipated in the budget.

In Land Acquisitions, it is necessary to increase revenue by \$59,407,960 due mainly to Measure A contributions for Winchester 700 and State and Federal grants. Appropriations need to be increased by \$59,273,460 due primarily to property acquired with Measure A, State and Federal Grants.

Executive Committee and Staff Recommendation:

That the RCA Board of Directors:

- 1) Receive and file the Fiscal Year 2008-09 First Quarter Financial Report;
- 2) Approve the budget adjustments contained in Exhibit A attached hereto; and
- 3) Authorize the Chairman to direct the Auditor-Controller to make the budget adjustments contained in Exhibit A.

Attachments:

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

AGENDA ITEM NO. 7.1

EXHIBIT A

Budget Adjustments



DATE	February 2, 2009
TO	Auditor-Controller
FROM	Honey Bernas, Director of Administrative Services (951) 955-2842
SUBJECT	FISCAL YEAR 2008-09 BUDGET ADJUSTMENTS (FUND 51630)

Background:

On February 2, 2009, the RCA Board of Directors approved the budget adjustments contained herein.

Requested Action:

That the Auditor-Controller make the following budget adjustments:

OPERATIONS (935100)		
<u>Increases to Revenue</u>		
722002	Participating Special Entities	2,538,872
	Total Increases to Revenue	2,538,872
 <u>Increases to Appropriations</u>		
521360	Maintenance-Hardware	1,000
523680	Office Equip-Non Fixed Assets	6,000
542080	Improvements-Leasehold Buildings	2,000
	Total Increases to Appropriations	9,000
 LAND ACQUISITIONS (935201)		
<u>Increases to Revenue</u>		
711040	Measure A Local Streets & Roads	56,200,000
751680	State Grants	2,138,518
766600	Federal Grants	819,442
777600	TUMF Revenue-Developer Fees	250,000
	Total Increases to Revenue	59,407,960
 <u>Increases to Appropriations</u>		
520200	Communications	5,000
520230	Cellular Phones	1,000
523680	Office Equip-non fixed assets	52,000
523700	Office Supplies	7,000
528280	Imaging Supplies	2,000
535560	Depreciation-Equipment	2,500
540040	Land Expenditures	59,157,960
540060	Improvements-Land	31,000
542080	Improvements-Leasehold Buildings	15,000
	Total Increases to Appropriations	59,273,460

APPROVED BY: _____ **DATE:** _____
BOB BUSTER, CHAIRMAN
RCA Board of Directors

AGENDA ITEM NO. 7.1

ATTACHMENT 1

Executive Summary

**(Cash Balance Summary and
Financial Statement Overview)**

FISCAL YEAR 2008-09 FIRST QUARTER FINANCIAL STATEMENT
JULY 1 – SEPTEMBER 30, 2008

CASH BALANCE SUMMARY Rounded to the Nearest Hundred Thousand	
Balance as of 07-01-08	\$ 23,200,000
Prior Year A/R Collected Net of A/P Paid	\$ 2,500,000
Income 07-01-08 through 09-30-08	<u>\$ 2,200,000</u>
Cash Available	\$ 27,900,000
Expenditures 07-01-08 through 09-30-08	<u>\$ (12,200,000)</u>
Balance as of 09-30-08	<u>\$ 15,700,000</u>

**FISCAL YEAR 2008-09 FIRST QUARTER FINANCIAL STATEMENT
 JULY 1 – SEPTEMBER 30, 2008
 BUDGET TO ACTUAL AND FISCAL YEAR-END PROJECTIONS
 OPERATIONS (DEPARTMENT 935100)**

	<u>Budget</u>	<u>Actuals and Accruals</u>	<u>Year-End Projections</u>
<u>Revenue:</u>	\$ 945,804	\$ 127,067	\$ 2,868,616
<u>Appropriations:</u>			
Salaries & Benefits	509,103	76,582	455,215
Contracts	266,600	31,737	189,275
Other Supplies & Services	351,352	31,766	351,993
Equipment/Depreciation	71,045	15,309	46,287
Cost Applied	<u>(243,121)</u>	<u>(36,321)</u>	<u>(146,962)</u>
Total Appropriations	\$ 954,979	\$ 119,073	\$ 895,808
Net Operating Position (NOP)	<u>\$ (9,175)</u>	<u>\$ 7,994</u>	<u>\$ 1,972,808</u>

**FISCAL YEAR 2008-09 FIRST QUARTER FINANCIAL STATEMENT
 JULY 1 – SEPTEMBER 30, 2008
 BUDGET TO ACTUAL AND YEAR-END PROJECTIONS
 LAND ACQUISITION (DEPARTMENT 935201)**

	<u>Budget</u>	<u>Actuals and Accruals</u>	<u>Year-End Projections</u>
Revenue:	\$ 40,905,071	\$ 78,878,962	\$ 97,183,058
Appropriations:			
Salaries & Benefits	1,480,498	363,922	1,387,340
Contracts	3,075,330	340,000	2,453,848
Other Supplies & Services	3,198,471	329,464	3,242,757
Equipment/Depreciation	33,868	9,065	36,258
Capital Assets	<u>43,564,725</u>	<u>78,783,545</u>	<u>102,451,224</u>
Total Appropriations	\$ 51,352,892	\$ 79,825,996	\$109,571,427
Net Operating Position (NOP)	\$(10,447,821)	\$ (947,034)	\$(12,388,369)
Adjustment From Cash Balance	\$ 10,447,821	\$ 947,034	\$ 12,388,369
Adjusted NOP	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>

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

	<u>Budget</u>	<u>Actuals and Accruals</u>	<u>Year-End Projections</u>
Revenue:	\$ 2,621,077	\$ 536,884	\$ 2,541,737
Appropriations:			
Salaries & Benefits	106,252	1,184	104,402
Contracts	2,281,436	522,382	2,203,150
Other Supplies & Services	232,389	32,190	199,807
Equipment/Depreciation	1,000	282	1,129
Total Appropriations	\$ 2,621,077	\$ 556,038	\$ 2,508,488
Net Operating Position (NOP)	\$ 0	\$ (19,154)	\$ 33,249

AGENDA ITEM NO. 7.1

ATTACHMENT 2

Detailed Financial Statements

REGIONAL CONSERVATION AUTHORITY (RCA)
FISCAL YEAR 2008-09 FIRST QUARTER FINANCIAL STATEMENT
Fund 51630, DeptID 935100 (Operations)
BUDGET TO ACTUAL ANALYSIS FOR FY 08-09, PERIOD ENDING 9/30/08

Revenue Budget to Actual and Projections - Fiscal Year 2009				Note: This combines DeptID's 935100 and 935200					
DeptID	Account	Description	Budget Amount	Actual Revenue through 9/30/08	September Accruals	NOTES	Total Actuals and Accruals thru 9/30/08	Projection through 6/30/09	Projection Over/(Under) Budget at 6/30/09
Dept. 935100 Revenue:									
935100	722002	Participating Special Entities	0	0	0	F25	0	2,483,872	2,483,872
935100	740020	Interest	8,925	0	2,231	F9	2,231	8,925	0
935100	769240	Oth Gov MSHCP Infrastructure	212,500	0	0	F21a	0	35,755	(176,745)
935100	769260	Oth Gov MSHCP Civic Projects	212,500	0	0	F21b	0	0	(212,500)
935100	771410	Flood Control Covered Projects	0	0	0	F22	0	0	0
935100	777170	Development Fees-MSHCP	321,102	13,361	56,731	F1,2	70,092	224,295	(96,807)
935100	777600	TUMF-Developer Fees	19,500	0	27,192	F5	27,192	27,192	7,692
935100	777860	Joint Project Review Deposits	84,577	22,500	5,000	F13	27,500	84,577	0
935100	781360	Other Misc Revenue	0	5,052	(5,000)	F26	52	4,000	4,000
935100	781520	Contrib From Other Funds-TIPPING	86,700	0	0	F20	0	0	(86,700)
Dept. 935100 Total Revenue			945,804	40,913	86,154		127,067	2,868,616	1,922,812
Expenditures Budget to Actual and Projections - Fiscal Year 2008									
DeptID	Account	Description	Budget Amount	Actual Amount Expended through 9/30/08	September Accruals	NOTES	Total Actuals and Accruals through 9/30/08	Projection through 6/30/09	Projection (Over)/Under Budget at 6/30/09
Dept. 935100 Appropriations:									
Appropriation 1 (Salaries and Benefits):									
935100	510040	Regular Salaries	326,399	47,756	6,082	F4,7	53,839	304,200	22,200
935100	510200	Payoff-Permanent	0	0	0		0	0	0
935100	510420	Overtime	0	0	0		0	0	0
935100	510440	Administrative Leave	0	0	0	F18	0	0	0
935100	510460	Leave Buy-Out Parity	45,617	0	0	F18	0	22,809	22,809
935100	510320	Temporary Salaries-TAP	0	0	0		0	0	0
935100	518100	Budgeted Benefits	137,087	20,057	2,687	F4,8	22,743	128,207	8,880
Appropriation 1 Total			509,103	67,813	8,769		76,582	455,215	53,888
Appropriation 2 (Supplies and Services):									
935100	520200	Communications	964	1,618	(1,456)	F14	162	647	317
935100	520230	Cellular Phone	60	25	0		25	60	0
935100	520260	Computer Lines	5,387	2,035	(2,035)	F14	0	5,387	0
935100	520270	County Delivery Service	22	0	6	F12	6	22	0
935100	520940	Insurance-Other	10,000	0	5,749	F14	5,749	5,749	4,251
935100	521360	Maint-Hardware	350	1,328	0		1,328	1,328	(978)
935100	521500	Maint-Motor Vehicles	0	0	0		0	0	0
935100	521540	Maint-Office Equipment	500	83	0		83	500	0
935100	521640	Maint-Software	687	0	0		0	687	0
935100	523100	Memberships	20	0	0		0	20	0
935100	523230	Miscellaneous Expense	2,000	714	0		714	2,000	0
935100	523620	Books/Publications	60	0	0		0	60	0
935100	523640	Computer Equip-Non Fixed Asset	3,500	620	0		620	3,500	0
935100	523660	Computer Supplies	1,661	0	0		0	1,661	0
935100	523680	Office Equip Non Fixed Assets	0	3,210	2,459	F16,28	5,669	5,669	(5,669)
935100	523700	Office Supplies	1,108	2,118	(2,118)	F14	(0)	1,108	0
935100	523720	Photocopying	184	0	0		0	184	0
935100	523760	Postage-Mailing	924	558	(159)	F14	398	924	0
935100	523800	Printing/Binding	454	0	0		0	454	0
935100	523840	Computer Equipment-Software	1,000	140	0		140	1,000	0
935100	524560	Auditing And Accounting	19,500	0	0	F19	0	19,500	0
935100	524900	GIS Services	1,320	0	0		0	1,320	0
935100	525020	Legal Services	250,000	5,295	5,337	F24,14	10,633	250,000	0
935100	525120	Micrographic Services	0	0	0		0	0	0
935100	525140	Personnel Services (HR)	1,114	0	0		0	1,114	0
935100	525300	OASIS Processing-Financials	1,314	3,679	(3,493)	F10,14	186	1,603	(289)
935100	525310	OASIS Processing-HRMS	289	0	0	F10	0	0	289
935100	525440	Professional Services	540	0	0		0	540	0
935100	526410	Legally Required Notices	0	10	0		10	10	(10)
935100	526420	Advertising	35	0	0		0	35	0
935100	526700	Rent-Lease Bldgs	20,610	8,849	(3,883)	F17	4,966	19,865	745
935100	527780	Special Program Exp (Svs Agree)	6,775	0	0		0	6,775	0
935100	527840	Training-Education/Tuition	1,260	0	0		0	1,260	0
935100	527880	Training-Other	396	0	0		0	396	0
935100	527980	Contracts (SEE ATTACHMENT "A")	266,600	22,492	9,245	F11	31,737	189,275	77,325
935100	528080	Labor	1,141	0	84	F23	84	337	804
935100	528120	Board/Commission Expense	4,025	2,330	(1,881)	F14	449	4,025	0
935100	528140	Conference/Registration Fees	7,110	0	0		0	7,110	0
935100	528280	Imaging Supplies	0	1,027	(924)	F14	103	103	(103)
935100	528900	Air Transportation	2,548	0	0		0	2,548	0
935100	528920	Carpool Expense	0	0	0		0	0	0
935100	528960	Lodging	1,712	0	0		0	1,712	0
935100	528980	Meals	1,062	274	0		274	1,062	0
935100	529000	Miscellaneous Travel Expense	902	0	0		0	902	0
935100	529040	Private Mileage Reimbursement	817	168	0		168	817	0
Appropriation 2 Total			617,951	56,573	6,931		63,504	541,268	76,683
Appropriation 3 (Depreciation):									
935100		Depreciation	43,045	0	4,169	F6	4,169	16,675	26,370

			0	0	0		0	0	
Appropriation 3 Total			43,045	0	4,169		4,169	16,675	26,370
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	8,000	9,612	0	F27	9,612	10,312	(2,312)
935100	546080	Equipment-Computer	10,900	1,528	0		1,528	10,900	0
935100	546140	Equipment-Office	0	0	0		0	0	0
935100	546160	Equipment-Other	4,100	0	0		0	4,100	0
935100	546160	Equipment-Other (Furniture)	5,000	0	0		0	4,300	700
935100	546320	Vehicles-Cars/Light Trucks	0	0	0		0	0	0
935100	546360	Vehicles-Heavy Equipment	0	0	0		0	0	0
Appropriation 4 Total			28,000	11,140	0		11,140	29,612	(1,612)
Appropriation 7 (Intrafund Transfers):									
935100	572600	Intrafund-Maintenance	0	15	0		15	15	(15)
935100	573400	Intrafund Reimb Sal,Ben, Ov	(243,121)	0	(36,336)	F3,4	(36,336)	(146,962)	(96,159)
Appropriation 7 Total			(243,121)	15	(36,336)		(36,321)	(146,962)	(96,159)
Dept 935100 Total Expenditures			954,979	135,541	(16,468)		119,073	895,808	59,170
Net Operating Position 935100			(9,175)	(94,628)	102,622		7,994	1,972,808	1,981,982
Less Depreciation			(43,045)				4,169	16,675	
Net Cash Budget			911,934				12,163	1,989,482	

Notes:

- F1: MSHCP Fee total is based on actuals for City Fees and LMS (County) Fees thru 9/30/08. County fees were actually collected in Sept. City fees were collected in October and accrued.
F2: Accrue to 3% of total MSHCP Fees (Cities and County) through September 2008.
F3: Estimated Cost Applied accrual through 9/30/08 for Land Acq & Mgmt & Monitoring related indirect support costs and paid time off (25.08%) of Productive Benefit Estimate).
F4: Cost Applied reduces salaries & benefits and indirect charges in Operations and charges Land Acquisition and Management & Monitoring directly.

Cost Applied for FYE 9/30/08 includes the following:

- (see F4a)
(1) Any salaries incorrectly posted to Operations and subsequently corrected.
(2) Productive Benefits (applied to Salaries at 65.08% less regular ben at 40.00%.
(3) Indirect charges applied to Salaries and Productive Benefits at 20.00% only on Management & Monitoring DeptID 935300.

Note F4a: Estimate of non-productive time (PTO) of 25.08%

		FYE Projection
Cost Applied through 9/30:		
Land Acquisitions (935201)	35,982	143,929
Mgmt & Monitoring (935300)	354	3,033
Total	36,336	146,962

- F5: TUMF accrued revenue is based on the inception-to-date total revenue less amounts reported as revenue in prior fiscal years.
Note: RCA received \$750,000 from WRCOG in January 2008 for the Fidelity project which was not completed in 07-08, so the revenue had to be reclassified to deferred revenue at FYE 6/30/08 and consequently will be recorded as revenue in 08-09.
TUMF Fees are allocated 97% to 935201 and 3% to 935100 (Operations).
F6: Accrue 3 months of depreciation as per depreciation schedule.
F7: Accrue 1.4 pay periods for Operational salaries through 9/30/08.
F8: Accrue 1.4 pay periods for Operational benefits through 9/30/08.
F9: Interest Revenue is based on budget estimate for the first quarter.
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%.
Note: As per the County Treasurer interest averaged 3.03% for the first quarter, declining each month from 3.10% to 2.96%. RCA budgeted 1.75% for the 08-09 fiscal year.
F10: County is charging OASIS (both financials and HRMS) to 525300.
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). Also includes one criteria refinement deposit of \$5,000 for Calimesa reclassified from other misc revenue.
F14: Reclass expenses between Operations & Land Acq. to reflect 10/90 split as of 9/30/08.
F15: Southern California Edison - projected to pay in January 2009.
F16: Reclass of prepaid expense from prior year for furniture purchases for new office.
F17: Rent paid to Facilities Management for space in the Security Bank Building. RCA moved to the new location the first week of August 2008.
Accrual includes parking expense (\$500 per year ea + \$35 per month each) for 4 spaces.
Allocation: 10% OPS/90% Land Acquisitions.
F18: Management selling back hours (up to 40 maximum per calendar year) of annual leave to the County. The original budget was estimated at 80 hours per management employee, but on 11/18/08 the County Board reduced the annual maximum from 160 hours to 40 hours. Administrative Leave is reclassified to Leave Buy-Out Parity.
F19: The FYE projection includes 30% of the cost of the Single Audit for Operations. 70% of the Single Audit is charged to Land Acquisitions (935201). Also, 10% of the cost of the audits of the cities is charged to Operations and 90% is charged to Land Acquisitions.
F20: Portion of TIPPING Fees from Landfills allocated to Operations will not be allocated to Operations and will remain with Management & Monitoring.
F21a: To be conservative, the projection for Infrastructure has been reduced to what has actually been received through October 2008.
F21b: To be conservative, the projection for Civic Projects has been reduced to zero since no revenue had been received as late as 10/31/08.
F22: Flood Control revenue has been budgeted 100% in Management & Monitoring in FY09.
F23: Based on a cost accounting report of TLMA accounting staff working on RCA project Z9900200 for the period 7/1/08-10/08/08 (Pay periods 15 (20%) thru 22 (100%). 10% OPS/90% Land Acquisitions.
F24: Legal expense accrual based on actual invoices through 9/30/08.
F25: Participating Special Entity (PSE) SCE El Casco System project. Funds to be received in January 2009. Note: \$55,000 to be transferred to Management & Monitoring.
F26: Misc Revenue includes \$5,000 for criteria refinement for RC14030003: Calimesa CR08-09-11-01. This has been reclassified to JPR Deposit revenue.
F27: On 8/1/08 the RCA Executive Director issued a contract to Carl Bruckschlager in the amount of \$7,000 for tenant improvements (installing interior windows in new office).
Note: 90% is charged to Land Acquisitions and 10% is charged to Operations.

REGIONAL CONSERVATION AUTHORITY (RCA)
FISCAL YEAR 2008-09 FIRST QUARTER FINANCIAL STATEMENT
Fund 51630, DeptID 935201 (Land Acquisition)
BUDGET TO ACTUAL ANALYSIS FOR FY 08-09, PERIOD ENDING 9/30/08

DeptID	Account	Description	Budget Amount	Actual Revenue through 9/30/08	September Accruals	NOTES	Total Actuals and Accruals through 9/30/08	Projection through 6/30/09	Projection Over/(Under) Budget at 6/30/09
Dept. 935201 Revenue:									
935201	711040	Measure A Local Sts & Rds	20,000,000	0	72,500,000	F9	72,500,000	76,200,000	56,200,000
935201	722002	Participating Special Entities	0	0	0		0	0	0
935201	740020	Interest	297,063	0	74,266	F12	74,266	297,063	0
935201	740040	Interest-Other	0	0	0		0	0	0
935201	751680	Grants-State	1,249,850	0	1,249,850	F9	1,249,850	3,388,368	2,138,518
935201	766600	Grants-Land (Fed)	5,273,205	0	1,907,915	F9	1,907,915	6,092,647	819,442
935201	771820	Development Agreements	0	0	0		0	0	0
935201	777170	Development Fees-MSHCP	10,382,295	2,109,470	156,844	F5,7	2,266,314	7,252,204	(3,130,091)
935201	777600	TUMF Revenue-Developer Fees	630,500	0	879,198	F10	879,198	879,198	248,698
935201	781220	Donations-Land	2,900,000	0	0	F9	0	2,900,000	0
935201	781220	Donations-Consrv Easements	0	0	0	F9	0	0	0
935201	781360	Other Misc Revenue	0	1,420	0		1,420	1,420	1,420
935201	781560	Contributions-Other Agencies	172,158	0	0		0	172,158	0
Dept 935201 Total Revenue			40,905,071	2,110,890	76,768,073		78,878,962	97,183,058	56,277,987
Expenditures Budget to Actual and Projections - Fiscal Year 2008									
DeptID	Account	Description	Budget Amount	Actual Amount Expended through 9/30/08	September Accruals	NOTES	Total Actuals and Accruals through 9/30/08	Projection through 6/30/09	Projection (Over)/Under Budget at 6/30/09
Dept. 935201 Appropriations									
Appropriation 1 (Salaries and Benefits) :									
935201	510040	Regular Salaries	896,820	167,247	53,205	F1	220,452	830,222	66,599
935201	510200	Payoff-Permanent	0	0	0		0	0	0
935201	510320	Temporary Salaries	0	0	0		0	0	0
935201	510420	Overtime	0	80	0		80	80	(80)
935201	518100	Budgeted Benefits	583,678	72,328	71,063	F2	143,391	557,039	26,639
Appropriation 1 Total			1,480,498	239,655	124,268		363,922	1,387,340	93,158
Appropriation 2 (Supplies and Services) :									
935201	520200	Communications	8,679	125	3,244	F14	3,368	13,473	(4,794)
935201	520230	Cellular Phone	540	222	111	F15	333	1,330	(790)
935201	520260	Computer Lines	48,480	0	2,724	F14	2,724	48,480	0
935201	520270	County Delivery Service	198	0	50	F19	50	198	0
935201	520940	Insurance-Other	90,000	57,493	(5,749)	F20	51,744	90,000	0
935201	521360	Maint-Hardware	3,150	0	0		0	3,150	0
935201	521540	Maint-Office Equipment	4,500	749	0		749	4,500	0
935201	521640	Maint-Software	6,179	0	0		0	6,179	0
935201	523100	Memberships	180	0	0		0	180	0
935201	523230	Miscellaneous Expense	18,000	3,534	0		3,534	18,000	0
935201	523620	Books and Publications	540	0	0		0	540	0
935201	523640	Comp. Equip-non fixed assets	31,500	5,581	0		5,581	31,500	0
935201	523660	Computer Supplies	14,949	0	0		0	14,949	0
935201	523680	Office Equip- non fixed assets	0	28,889	22,130	F22,24	51,020	51,020	(51,020)
935201	523700	Office Supplies	9,972	1,530	2,603	F14	4,134	16,535	(6,563)
935201	523720	Photocopying	1,654	0	0		0	1,654	0
935201	523760	Postage-Mailing	8,316	2,194	244	F14	2,438	8,316	0
935201	523800	Printing/Binding	4,089	0	0		0	4,089	0
935201	523840	Computer Equipment-Software	9,000	0	0		0	9,000	0
935201	524520	Indirect Support Cost	0	0	0	F3	0	0	0
935201	524560	Auditing And Accounting	75,500	0	0	F4	0	75,500	0
935201	524900	GIS Services	11,880	0	0		0	11,880	0
935201	525020	Legal Services	2,386,071	62,301	68,151	F18,14	130,451	2,386,071	0
935201	525120	Micrographic Services	0	0	0		0	0	0
935201	525140	Personnel Services	10,029	0	0		0	10,029	0
935201	525300	OASIS Financials	11,827	0	3,493	F14	3,493	13,973	(2,146)
935201	525310	OASIS Financials	2,605	0	0		0	0	2,605
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	86	0		86	223	0
935201	526420	Advertising	0	0	0		0	0	0
935201	526700	Rent/Lease Buildings	185,490	40,973	3,723	F17	44,696	173,385	12,105
935201	527780	Special Program Expense	60,975	15,820	0		15,820	60,975	0
935201	527840	Training-Education/Tuition	11,340	0	0		0	11,340	0
935201	527880	Training-Other	3,564	0	0		0	3,564	0
935201	527980	Contracts (See Attachment A)	3,075,330	285,812	54,188	F16	340,000	2,453,848	621,483
935201	528080	Labor (TLMA)	10,270	0	758	F21	758	3,031	7,239
935201	528120	Board/Commission Exp	36,228	2,246	1,797	F14	4,042	36,228	0
935201	528140	Conference/Registration Fees	63,990	0	0		0	63,990	0
935201	528280	Imaging Supplies	0	0	923	F14	923	923	(923)
935201	528900	Air Transportation	22,928	1,248	0		1,248	22,928	0
935201	528920	Carpool Expense	334	15	0		15	334	0
935201	528960	Lodging	15,404	1,109	0		1,109	15,404	0
935201	528980	Meals	9,554	75	0		75	9,554	0
935201	529000	Miscellaneous Travel Expense	8,118	87	0		87	8,118	0
935201	529040	Private Mileage Reimb	7,356	987	0		987	7,356	0
Appropriation 2 Total			6,273,801	511,075	158,389		669,464	5,696,605	577,196
Appropriation 3 (Depreciation) :									
935201		Depreciation	33,868	0	9,065	F8	9,065	36,258	(2,390)
Appropriation 3 Total			33,868	0	9,065		9,065	36,258	(2,390)
Appropriation 4 (Capital Assets) :									
935201	540040	Land	0	0	0		0	0	0
935201	540040	Land-RCA Cash Expenditures	13,717,512	39,133,462	(36,138,879)	F13	2,994,583	13,400,602	316,910

935201	540040	Land-Contrib(non-cash)RCTC	20,000,000	0	72,500,000	F9	72,500,000	76,200,000	(56,200,000)
935201	540040	Land-Donations (non-cash)	2,900,000	0	0	F9	0	2,900,000	0
935201	540040	Conserv Ease Don (non-cash)	0	0	0	F9	0	0	0
935201	540040	Land-Fed Grants (non-cash)	5,273,205	0	1,907,915	F9	1,907,915	6,092,647	(819,442)
935201	540040	Land-State Grants (non-cash)	1,249,850	0	1,249,850	F9	1,249,850	3,388,368	(2,138,518)
935201	540040	Other Contributions	172,158	0	0			172,158	0
935201	540060	Improvements-Land	0	30,940	0		30,940	30,940	(30,940)
935201	542020	Buildings	0	0	0		0	0	0
935201	542060	Improvements-Buildings	0	0	0		0	0	0
935201	524080	Improvements-Leasehold Bldgs	72,000	86,508	0	F23	86,508	92,808	(20,808)
935201	546080	Equipment-Computer	98,100	13,748	0		13,748	98,100	0
935201	546160	Equipment-Other	36,900	0	0		0	36,900	0
935201	546160	Equipment-Other Furniture	45,000	0	0		0	38,700	6,300
935201	546400	Capital Asset System	0	0	0		0	0	0
Appropriation 4 Total			43,564,725	39,264,659	39,518,886		78,783,545	102,451,224	(58,886,499)
Dept 935201 Total Expenditures			51,352,892	40,015,389	39,810,607		79,825,996	109,571,427	(58,218,535)
Net Operating Position 935201			(10,447,821)	(37,904,499)	36,957,465		(947,034)	(12,388,369)	(1,940,548)
Less Depreciation			(33,868)	Add back Deprec. (non-cash)			9,065	36,258	
Net Cash Budget			51,319,024	Adjusted NOP (Cash)			(937,969)	(12,352,111)	
Draw from Cash Balance (for cash expenditures greater than cash revenue)							937,969	12,352,111	
Adjusted Net Operating Position							0	0	F11

Notes:

- F1: Accrue 1.4 pay periods for Land Acquisition related salaries through 9/30/08.
F2: Accrue 1.4 pay periods for Land Acquisition related benefits through 9/30/08. Includes portion of non-productive time initially posted in Operations.
F3: No allocated indirect costs this year due to change in indirect cost methodology.
F4: The FYE projection includes 30% of the cost of the Single Audit for Operations. 70% of the Single Audit is charged to Land Acquisitions (935201). Also, 10% of the cost of the audits of the cities are charged to Operations and 90% is charged to Land Acquisitions.
F5: Accrue to 97% of total MSHCP Fees (Cities and County) through September 2008.
F6: N/A
F7: MSHCP Fee projection based on actuals for City and County (LMS) Fees through Sept.
F8: Accrue 3 months of depreciation as per depreciation schedule.

F9a: Accrued Contrib, Granted & Donated Properties through 9/30/08 as follows :

RCTC (Contributed) Measure A	72,500,000	See note F9d
Federal Section 6 (Grants)	1,907,915	See note F9e
State Grants	1,249,850	See note F9f
Donations	0	See note F9g
Conservation Easement Donations	0	See note F9h
Total to Accrue through 9/30/08:	75,657,765	

F9b: Projected Contributed, Granted & Donated Properties:

RCTC (Contributions)	3,700,000	Note F9d
Federal Section 6 (Grants)	4,184,732	Note F9e
State Grants	2,138,518	See note F9f
Donations	3,036,000	See note F9g
Conservation Easement Donations	0	
Total projected:	13,059,250	
Total Accrued through 9/30/08:	75,657,765	See F9a
Total KNOWN Projected FY 08-09	88,717,015	

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

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

Winchester 700 HANS	6,000,000	Actual closing 9/8/08
Winchester 700 Murrieta	66,500,000	Actual closing 9/8/08
RCTC Hemet	3,700,000	Actual closing 12/26/08
Total	76,200,000	
less contributions closed	(72,500,000)	
contributions to be closed	3,700,000	

Closed as of 9/30/08

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

Cordes	658,065	Actual closing 10/22/08
Schleuniger	1,054,500	actual closing 11/4/08
Benton 36	1,299,250	actual closing 10/23/08
Holden	152,500	actual closing 11/13/08
Casa Modelo	1,249,850	Actual closing 7/15/08
Hannon/Smith	258,000	estimated closing 2/27/09
Bishop, William	650,482	estimated closing 6/30/09
Clark	770,000	actual closing 11/6/08
Total	6,092,647	
less Federal Grants closed	(1,907,915)	
Federal Grants to be closed	4,184,732	

Closed as of 9/30/08

Note F9f: (State Grants): Estimated Closing Date

Schleuniger	1,054,500	actual closing 11/4/08
Holden	147,500	actual closing 11/13/08
Casa Modelo	1,249,850	Actual closing 7/15/08
Hannon/Smith	67,000	estimated closing 2/27/09
Bishop, William	99,518	estimated closing 6/30/09
Clark	770,000	actual closing 11/6/08
Total	3,388,368	
less State Grants closed	(1,249,850)	
State Grants to be closed	2,138,518	

Closed as of 9/30/08

Note F9f1:

Note F9g: Donations (RCA has fee title):		Estimated Closing Date
67.00 acres	RCTC-Hemet	0 Move to RCTC contribution
28.53 acres	Koy Builders (2 Parcels)	280,000 December 2008
88.66 acres	Palmyrita	461,000 actual closing 12/5/08

46.00 acres	Hill Country	2,295,000	Note F9g1
	Total Projected Donations	3,036,000	
	less donations closed	0	
	Donations to be closed	<u>3,036,000</u>	

Closed as of 9/30/08

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

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

Conservation Easement-Purchase:

0

Closed as of 9/30/08

Note: Donations are recorded as revenues in the year of donation, but since cash is not actually paid by RCA no expenditures are posted to the General Ledger.

F10: TUMF accrued revenue is based on the inception-to-date total revenue less amounts reported as revenue in prior fiscal years.

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

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

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

Fund 51630 Cash balance at 7/1/08:	23,202,903	
07-08 A/R collected in 08-09	3,323,414	A/R + Interest Receivable
07-08 A/P paid in 08-09	(847,580)	
Less 08-09 cash NOP 935201 (Land Acq)	(12,352,111)	Land Acquisition only
Add 08-09 cash NOP 935100 (Operations)		
Add 08-09 cash NOP 935300 (Mgmt & Mon)	33,249	
TUMF deferred revenue used on project	<u>(750,000)</u>	non cash revenue
Estimated Gross Cash balance at 6/30/09:	12,609,875	
less estimated accrued revenue at 6/30/09	<u>(250,000)</u>	(city MSHCP estimate)
Estimated Net Cash balance at 6/30/09:	<u>12,359,875</u>	

F12: Interest Revenue accrual is based on budget estimate for the first quarter.

F12a: Interest revenue will vary depending on cash flow.

F12b: Interest deposited into Ops initially, but needs to be reallocated to other DeptID's:
935100 interest % = 3%, 935201 interest % = 97%.

Note: As per the County Treasurer interest averaged 3.03% for the first quarter, declining each month from 3.10% to 2.96%. RCA budgeted 1.75% for the 08-09 fiscal year.

F13a: Adjustments to cash land acquisitions FYE projection:

Additional Commitments:

Life Springs-Phase 1	250,000	
Life Springs	650,000	
Francis	203,000	
Reynolds	0	Postpone to 7/1/08
Total Additional		1,103,000

Savings on Projects:

Save Schleuniger	(1,000,000)	
Save Hannon	(115,310)	
Save Bishop	(266,100)	
Save Stockdale	<u>(38,500)</u>	
Total Savings		<u>(1,419,910)</u>

Net Adjustment (316,910)

F13b: To accrue adjustments to actual expenditures:

Total land exp thru 9/30/08:	39,133,462.08
less notes pay to be reclassified	(8,057,375.00)
less pr accruals to be reversed	(28,146,608.75)
Facilities Mgmt charges-August	<u>65,104.98</u>
Adjusted Total	2,994,583.31

Total adjustment (36,138,878.77)

F14: Reclass expenses from Operations to Land Acquisitions to reflect 10/90 split as Sept.

F15: Accrue September based on average of July & August.

F16: See Contract detail report.

F17: Accrue lease expense for new office for July - September. Facilities Management made errors in the actual billings that will be corrected. 10% OPS/90% Land Acquisitions. Also accrue 90% of parking expense (4 spaces at \$500 per year ea + \$35 per month ea).

F18: Accrue legal expenses through 9/30/08 for BBK and Skapik.

F19: Accrue 3 months of annual budget.

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

F21: Based on a cost accounting report of TLMA accounting staff working on RCA project Z990200 for the period 7/1/08-10/08/08 (PP's 15 (20%) thru 22 (100%)). 10% OPS/90% LA.)

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

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

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

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 08-09, PERIOD ENDING 9/30/08

DeptID	Account	Description	Budget Amount	Actual Revenue through 9/30/08	September Accruals	NOTES	Total Actuals and Accruals thru 9/30/08	Projection through 6/30/09	Projection Over/(Under) Budget at 6/30/09
Dept. 935300 Revenue:									
935300	722001	Local Non-Trans Facilities	0	0	0		0	0	0
935300	722002	Participating Special Entities	0	0	0	F13	0	55,000	55,000
935300	722003	City/County Rdways Plan Cov	0	0	0		0	0	0
935300	740020	Interest-Invested Funds	33,250	0	8,313	F3	8,313	33,250	0
935300	741000	Rents	7,200	4,300	240	F5	4,540	11,160	3,960
935300	769240	Oth Gov MSHCP Infrastructure	212,500	0	0	F2	0	100,000	(112,500)
935300	769260	Oth Gov MSHCP Civic Projects	212,500	0	0	F2	0	100,000	(112,500)
935300	771410	Flood Control District	146,200	0	0	F12	0	146,200	0
935300	771820	Developer Agreements	0	0	0		0	0	0
935300	781360	Other Misc Revenue	0	0	0		0	0	0
935300	781520	TIPPING FEES	2,009,427	0	524,032	F1	524,032	2,096,127	86,700
935300	781560	Contr. - Other Agencies	0	0	0		0	0	0
Dept. 935300 Total Revenue			2,621,077	4,300	532,584		536,884	2,541,737	(79,340)
Expenditures Budget to Actual and Projections - Fiscal Year 2008									
DeptID	Account	Description	Budget Amount	Actual Amount Expended through 9/30/08	September Accruals	NOTES	Total Actuals and Accruals through 9/30/08	Projection through 6/30/09	Projection (Over)/(Under) Budget at 6/30/09
Dept. 935300 Appropriations:									
Appropriation 1 (Salaries and Benefits):									
935300	510040	Regular Salaries	64,363	557	160	F8	717	63,993	370
935300	510320	Temporary Salaries	0	0	0		0	0	0
935300	518100	Budgeted Benefits	41,889	546	(79)	F7	467	40,409	1,480
Appropriation 1 Total			106,252	1,103	81		1,184	104,402	1,850
Dept. 935300 Appropriations									
Appropriation 2 (Supplies and Services):									
935300	520200	Communications	3,500	285	142	F4	427	3,500	0
935300	520260	Computer Lines	10	24	12	F4	36	10	0
935300	521360	Maint-Computer Equip	1,000	0	0		0	1,000	0
935300	523230	Miscellaneous Expense	1,095	370	0		370	1,095	0
935300	523620	Books/Publications	113	0	0		0	113	0
935300	523640	Comp Equip-Non Fixed Assets	0	224	0		224	224	(224)
935300	523660	Computer Supplies	0	0	0		0	0	0
935300	523680	Office Equip-Non Fixed Assets	21,000	0	0		0	5,000	16,000
935300	523700	Office Supplies	14,654	299	0		299	4,000	10,654
935300	523840	Computer Equip-Software	579	0	0		0	579	0
935300	524520	Indirect Support Cost	21,250	0	237	F7	237	19,281	1,969
935300	524560	Auditing and Accounting	0	0	0		0	0	0
935300	525020	Legal Services	85,000	2,020	1,815	F6	3,835	75,000	10,000
935300	525300	OASIS Financials	0	0	0		0	0	0
935300	525440	Professional Services	0	0	0		0	0	0
935300	526700	Rent-Lease Buildings	83,780	0	20,945	F11	20,945	83,780	0
935300	526910	Field Equip-Non Fix Assets	0	4,826	0		4,826	4,826	(4,826)
935300	526960	Small tools and instruments	0	0	0		0	0	0
935300	527840	Training-Education/Tuition	0	990	0		990	990	(990)
935300	527880	Training-Other	0	0	0		0	0	0
935300	527980	Contracts (See Attachment A)	2,281,436	135,734	386,648	F9	522,382	2,203,150	78,286
935300	528900	Air Transportation	344	0	0		0	344	0
935300	529040	Private Mileage Reimb.	64	0	0		0	64	0
Appropriation 2 Total			2,513,826	144,773	409,799		554,572	2,402,957	110,869
Appropriation 3 (Depreciation):									
935300	535561	Depreciation-Computer Equip.	1,000	0	282	F10	282	1,129	(129)
Appropriation 3 Total			1,000	0	282		282	1,129	(129)
Appropriation 4 (Capital Assets):									
935300	546080	Equipment-Computer	0	0	0		0	0	0
Appropriation 4 Total			0	0	0		0	0	0
Dept 935300 Total Expenditures			2,621,077	145,875	410,162		556,038	2,508,488	112,590
Net Operating Position 935300			0	(141,575)	122,422		(19,154)	33,249	33,249

Less Depreciation	(1,000)	Add back Deprec. (non-cash)	282	1,129
Net Cash Budget	2,620,077	Adjusted NOP (Cash)	(18,872)	34,378
		less interest	(8,313)	(33,250)
		Adjusted NOP (Cash)	(27,185)	1,129

Notes:

- x F1: TIPPING FEE revenue projection is based on the original budget for 935300 + adding back the original budget allocation to Operations in the amount of \$86,700.
- X F2: To be conservative, reduce the FYE projections for infrastructure and civic projects. Only \$35,755 was received in October for Infrastructure for the Scott Road project.
- x F3: Interest revenue (accrual is based on budget estimate for first quarter. Interest is to be accumulated and not spent in for current program expenditures.
- x F4: September accrual based on average of July & August actuals.
- X F5: Includes Lease Income for Radio Tower Lease at \$500 per month and Cordova rent at \$100 per month. The radio tower lease payments are behind. They are only paid up through Feb 2008. The projection includes the following items that were not budgeted in FY 09:

Archery Club License annual fee	3,000
Beekeeper income	960
Total	3,960
- x F6: BBK legal expenses accrued through Sept 30.
- x F7: Accrue Indirect and Non-productive time for salaries posted and accrued.
- x F8: Accrue salaries for 1.4 pay periods through 9/30/08.
- x F9: See Contract detail.

- X F10: Depreciate Video Probe over 5 years (60 months). Acquired in February 08.
- x F11: Accrual based on 3 months of budget.
- x F12: Actual revenue from Flood Control is only paid after FYE, but will be accrued once the amount is determined.
- x F25: Participating Special Entity (PSE) SCE El Casco System project. Funds to be received in January 2009. Note: \$55,000 to be transferred from Operations.

ATTACHMENT A
CONTRACT DETAIL
REGIONAL CONSERVATION AUTHORITY (RCA)
CONTRACT EXPENSE DETAIL FOR FY 2008-09 AS OF 9/30/08

Description	Budget Amount	Actuals through 9/30/08	September Accruals	Actual Expended & Accrued through 9/30/08	Projection through 6/30/09	YE Actual (Over)/Under Budget at 6/30/09
OPERATIONS						
Dudek & Assoc., Inc.	85,000	20,264	8,553	28,817	76,075	8,925
Fish & Wildlife Service (GS)	17,500	0	0	0	8,750	8,750
CDFG (New Contract Position)	9,100	0	0	0	4,550	4,550
SAMP-ACOE	133,000	0	0	0	75,000	58,000
Naty Kopenhaver	16,000	1,328	692	2,020	14,400	1,600
Joseph Richards	0	900	0	900	10,500	(10,500)
Grant Writer	6,000	0	0	0	0	6,000
Total Operations	266,600	22,492	9,245	31,737	189,275	77,325
LAND ACQUISITION						
U.C.R. (CCB)	50,000	25,000	0	25,000	50,000	0
Driscoll, David J.	25,000	0	0	0	25,000	0
Naty Kopenhaver	64,000	11,952	6,228	18,180	57,600	6,400
O'Reilly Public Relations	75,000	0	0	0	67,500	7,500
Facilities Management	700,000	17,346	35	17,381	630,000	70,000
Capital Alliance Consulting	75,000	21,865	0	21,865	75,000	0
Economics&Politics (J. Husing)	24,000	6,000	0	6,000	24,000	0
Dudek & Assoc., Inc.	722,500	73,775	28,525	102,300	646,425	76,075
Lobbying (To Be Determined)	150,000	0	0	0	75,000	75,000
Tom Mullen	190,000	45,000	0	45,000	171,000	19,000
Joseph Richards	0	4,875	4,125	9,000	59,500	(59,500)
Professional Services	250,000	0	0	0	100,000	150,000
Fish & Wildlife Service (GS)	157,500	0	0	0	78,750	78,750
CDFG (New Contract Position)	81,900	0	0	0	40,950	40,950
Public Outreach (To Be Determined)	200,000	0	0	0	0	200,000
NEXUS Study	0	0	0	0	0	0
Programmatic (RAND)	70,000	80,000	0	80,000	147,514	(77,514)
Parks & Open Space Dist-Land Mgmt	216,430	0	15,275	15,275	205,609	10,822
Grant Writer	24,000	0	0	0	0	24,000
Total Land Acquisition	3,075,330	285,812	54,188	340,000	2,453,848	621,483
MANAGEMENT & MONITORING						
Parks & Open Space Dist-Land Mgmt	865,719	0	159,587	159,587	822,433	43,286
Dudek & Assoc., Inc.	42,500	14,462	19,436	33,898	42,500	0
Driscoll, David J.	25,000	0	0	0	25,000	0
Misc Training Providers	8,500	0	0	0	8,500	0
SAWA	1,254,850	102,042	207,626	309,668	1,219,850	35,000
F&W Svc (Coordinator/Administrator)	84,867	19,230	0	19,230	84,867	0
Total Management & Monitoring	2,281,436	135,734	386,648	522,382	2,203,150	78,286
Total Contracts	5,623,366	444,039	450,081	894,120	4,846,273	777,093

AGENDA ITEM NO. 7.1

ATTACHMENT 3 MSHCP Fee Collection Reports

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

AGENDA ITEM 7.1
ATTACHMENT 3

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

	JULY 2008	AUGUST 2008	SEPTEMBER 2008	OCTOBER 2008	NOVEMBER 2008	DECEMBER 2008	JANUARY 2009	FEBRUARY 2009	MARCH 2009	APRIL 2009	MAY 2009	JUNE 2009	APRIL 2009	MAY 2009	JUNE 2009	08-09 YTD TOTALS	PERCENT OF TOTAL
CITY OF BANNING	\$0.00	\$0.00	\$0.00													\$0.00	0.00%
CITY OF BEAUMONT	\$87,420.00	\$22,616.62	\$15,575.00													\$125,611.62	5.38%
CITY OF CALIMESA	\$0.00	\$0.00	\$0.00													\$0.00	0.00%
CITY OF CANYON LAKE	\$0.00	\$0.00	\$1,938.00													\$1,938.00	0.08%
CITY OF CORONA	\$66,695.67	\$28,102.37	\$0.00													\$94,798.04	4.06%
CITY OF HEMET	\$29,070.00	\$6,597.00	\$17,440.00													\$53,107.00	2.27%
CITY OF LAKE ELSINORE	\$0.00	\$0.00	\$7,662.93													\$7,662.93	0.33%
CITY OF MORENO VALLEY	\$38,748.00	\$60,546.00	\$12,229.00													\$111,523.00	4.77%
CITY OF MURRIETA	\$31,123.23	\$0.00	\$17,622.63													\$48,745.86	2.09%
CITY OF NORCO	\$0.00	\$0.00	\$6,728.94													\$6,728.94	0.29%
CITY OF PERRIS	\$73,644.00	\$0.00	\$2,296.00													\$75,940.00	3.25%
CITY OF RIVERSIDE	\$143,225.12	\$34,935.91	\$86,907.41													\$265,068.44	11.35%
CITY OF SAN JACINTO	\$3,628.35	\$0.00	\$7,784.46													\$11,412.81	0.49%
CITY OF TEMECULA	\$2,533.20	\$13,020.00	\$546.00													\$16,099.20	0.69%
COUNTY OF RIVERSIDE (LMS)	\$467,181.00	\$538,075.00	\$512,514.00													\$1,517,770.00	64.96%
TOTAL COUNTY AND CITY MSHCP FEES	\$943,268.57	\$703,892.90	\$689,244.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,336,405.84	100.00%
Other:																	
FLOOD CONTROL	\$0.00	\$0.00	\$0.00													\$0.00	
MISC PARTICIPATING SPECIAL ENTITIES	\$0.00	\$0.00	\$0.00													\$0.00	
TOTAL OTHER	\$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	\$0.00	\$0.00	
GRAND TOTAL	\$943,268.57	\$703,892.90	\$689,244.37	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$2,336,405.84	

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

