

Attachment C

**El Dorado County
Cash Statement**

**Community Development Agency - Development Services Division
As required by Government Code Sections 66006(b)(1)(C), (D), (E), and (H)
For Ecological Preserve Fees and Oak Woodland Conservation**

	Components of Ecological Preserve Program		
	Ecological Preserve Fee Special Revenue Fund Acct. 7729304	Rare Plant Preserve Endowment Fund Acct. 8959500	Oak Woodlands Conservation Special Revenue Fund Acct. 7729305
Beginning Cash Balance 7/01/14 66006(b)(1)(C)	1,126,539	3,192,208	148,116
Fees Collected FY 14/15 66006(b)(1)(D)	145,576		1,509
Accruals FY 14/15	-	-	-
Accounts Receivable	-	-	-
Reverse Prior Year Accruals	(6,735)	-	-
Reverse Prior Year Receivable	-	-	-
Refunds (Building permit withdrawals)	(1,544)	-	-
Refunds 66006(b)(1)(H)	-	-	-
Interest Earned 66006(b)(1)(D)	3,240	8,815	159
Transfer Revenue to Building/Planning for Administration	(3,819)	-	-
Transfer Revenue to Endowment Fund	(53,466)	53,466	-
NET REVENUE	83,252	62,281	1,667
<u>Public Improvement Expenditures(66006(b)(1)(E)</u>			
AMERICAN RIVER CONSERVANCY - County share of acquisition El Dorado Ranch Phase #1B - 1080 acres			120,000
Total Expenditures (Cash)	-	-	120,000
Ending Cash Balance 6/30/15	1,209,792	3,254,489	29,783

Ecological Preserve Fee (8829304/7729304)

FOR THE PERIOD BEGINNING 07/01/1998 TO 06/30/2015

	Account 8829304						Account 7729304										TOTAL		
	98-99	99-00	00-01	01-02	02-03	03-04	04-05	05-06	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14		14-15	
BEGINNING TRUST BALANCE PER G/L	-	-	4,911	474	46,320	261,643	-	322,560	660,744	938,226	1,157,268	1,235,320	1,217,847	1,174,220	1,117,349	1,090,157	1,126,539		
TRANSFER FROM ACCOUNT 8829304	-	-	-	-	-	-	1,158	-	-	-	-	-	-	-	-	-	-	1,158	
DUE TO OTHER FUNDS - PAYABLES	-	-	-	-	-	-	-	-	-	-	-	-	9,023	5,452	2,003	6,735	-	23,213	
REVERSE PRIOR YEAR'S PAYABLES	-	-	-	-	-	-	-	-	-	-	-	-	-	(9,023)	(5,452)	(2,003)	(6,735)	(23,213)	
ACCOUNTS RECEIVABLE	-	-	-	-	-	-	(5,357)	(1,271)	-	(386)	-	-	(2,542)	-	(7,334)	-	-	(16,890)	
REVERSE PRIOR YEAR'S ACCOUNTS RECEIVABLE	-	-	-	-	-	-	-	5,357	1,271	-	386	-	-	2,542	-	7,334	-	16,890	
CASH RECEIPTS	321,521	607,992	847,205	891,141	777,334	811,999	782,639	586,364	460,079	364,875	208,530	29,882	65,042	84,007	106,003	125,557	145,576	7,215,745	
REFUNDS	(885)	(1,657)	(6,182)	(860)	(108,579)	(3,055)	-	-	(433)	(2,429)	(15,169)	(4,632)	(135,386)	(1,657)	-	(9,825)	(1,544)	(292,294)	
NON-SUFFICIENT FUNDS RETURNED CHECKS	(1,930)	-	(1,930)	(2,429)	(2,542)	(5,197)	(772)	(885)	(1,544)	(3,607)	(22,125)	-	-	(386)	-	-	-	(43,347)	
TRANSFER REVENUE/OPERATING TRANSFER TO 271100/341000 - BUILDING (FOR ADMINISTRATION)	(1,612)	(3,043)	(4,254)	(4,253)	(3,589)	(16,070)	(13,414)	(9,258)	(7,533)	(5,974)	(2,129)	(42)	-	(3,568)	(1,527)	(1,987)	(1,910)	(80,163)	
TRANSFER REVENUE/OPERATING TRANSFER TO 291100/345000 - PLANNING (FOR ADMINISTRATION)	(1,612)	(3,043)	(4,254)	(4,253)	(3,589)	(16,070)	(13,414)	(9,258)	(7,533)	(5,974)	(2,129)	(42)	-	(3,568)	(1,527)	(1,987)	(1,910)	(80,163)	
TRANSFER REVENUE/OPERATING TRANSFER TO 8959500 (ENDOWMENT FUND)	(135,374)	(255,625)	(357,318)	(357,278)	(301,466)	(449,971)	(375,601)	(259,221)	(210,924)	(167,269)	(59,604)	(1,179)	56,700	(99,917)	(42,751)	(55,634)	(53,466)	(3,125,899)	
INTEREST EARNED	3,613	7,208	11,104	4,598	5,629	7,129	6,742	26,357	44,099	45,011	18,746	3,600	3,352	3,083	2,253	2,605	3,240	198,369	
INTEREST "RESERVE/RECOVERY FOR PG&E SUSPENSION"	-	-	(3,875)	4,058	-	-	-	-	-	-	-	-	-	-	-	-	-	182	
ADJUSTMENTS (See notes)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
PROJECT COSTS CLAIMED FROM ECOLOGICAL PRESERVE FEE SPECIAL REVENUE ACCOUNT:																			
OPERATING TRANSFER OUT/TRANSFER OF REVENUE TO COUNTY WATER AGENCY - REPAY LOAN FOR LAND ACQUISITION	LAND ACQ.	183,721	346,920	484,932	484,877	147,875	589,248	59,421	-	-	-	-	-	-	-	-	-	-	2,296,995
TABER CONSULTANTS - ENVIRONMENTAL SITE ASSESSMENT FOR APN 070-261-82 - PINE HILL	LAND ACQ.	-	-	-	-	-	-	-	-	-	-	-	4,351	-	-	-	-	-	4,351
PINE HILL PRESERVE MANAGER FUNDING - BLM COOP AGREEMENT	MAINTENANCE*	-	-	-	-	-	-	-	-	5,205	25,000	25,000	25,000	25,000	-	-	-	-	105,205
ROAD MAINTENANCE ASSESSMENT FOR LOMA DRIVE ON COUNTY-OWNED PROPERTIES IN PINE HILL	MAINTENANCE*	-	-	-	-	-	-	-	-	-	-	-	-	-	-	6,000	-	-	6,000
RARE PLANT MITIGATION PROGRAM - SAIC	PLANNING**	-	-	-	-	-	-	-	-	-	23,454	20,060	10,465	8,835	6,867	-	-	-	69,682
GABBRO SOILS RARE PLANT CONSERVATION PLAN - EBBIN, MOSER & SKAGGS, LLP	PLANNING**	-	-	-	-	-	-	-	-	-	-	-	-	-	7,350	6,405	-	-	13,755
GABBRO SOILS RARE PLANT CONSERVATION PLAN - LEIDOS, INC.	PLANNING**	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14,941	-	-	14,941
GABBRO SOILS RARE PLANT CONSERVATION PLAN - SAIC	PLANNING**	-	-	-	-	-	-	-	-	-	-	-	-	-	64,643	7,066	-	-	71,709
SUBTOTAL PROJECT COSTS CLAIMED FROM ECOLOGICAL PRESERVE FEE FUND:		183,721	346,920	484,932	484,877	147,875	589,248	59,421	-	-	5,205	48,454	45,060	39,817	33,835	78,860	34,412	-	2,582,639
ENDING TRUST BALANCE PER G/L		-	4,911	474	46,320	261,643	1,158	322,560	660,744	938,226	1,157,268	1,235,320	1,217,847	1,174,220	1,117,349	1,090,157	1,126,539	1,209,792	
Cash Receipts + Interest Earned - Refunds + Adjustments		322,318	613,543	846,322	896,507	671,842	810,875	788,609	611,836	502,201	403,850	189,982	28,850	(66,991)	85,047	108,256	118,337	147,272	
Calculation of Trust Balance before Expenditures (Sum of lines 10 - 18)		183,721	351,831	485,406	531,197	409,518	590,406	381,980	660,744	938,226	1,162,473	1,283,775	1,262,907	1,214,037	1,151,185	1,169,017	1,160,951	1,209,792	
Calculated Ending Trust Balance		-	4,911	474	46,320	261,643	1,158	322,560	660,744	938,226	1,157,268	1,235,320	1,217,847	1,174,220	1,117,349	1,090,157	1,126,539	1,209,792	

NOTES:

* Correction pending in FY15/16 - should have been paid from Endowment Fund

** Correction pending in FY15/16 - should have been paid from Building and Planning Operational Accounts

Rare Plant Preserve Endowment Fund (8959200/8959500)

FOR THE PERIOD BEGINNING 07/01/1998 TO 06/30/2015

	Account 8959200						Account 8959500										TOTAL		
	98-99	99-00	00-01	01-02	02-03	03-04	04-05	05-06	06-07	07-08	08-09	09-10	10-11	11-12	12-13	13-14		14-15	
BEGINNING TRUST BALANCE PER G/L	-	149,769	417,139	794,783	1,163,481	1,456,224	2,031,997	2,447,479	2,803,259	3,160,722	3,461,111	3,574,075	3,585,688	2,972,477	3,080,373	3,129,358	3,192,208	-	
FUNDS FROM AMERICAN RIVER CONSERVANCY	14,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	14,000
DUE TO OTHER FUNDS - PAYABLES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
REVERSE PRIOR YEAR'S PAYABLES	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
ACCOUNTS RECEIVABLE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
REVERSE PRIOR YEAR'S ACCOUNTS RECEIVABLE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
CASH RECEIPTS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
REFUNDS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
NON-SUFFICIENT FUNDS RETURNED CHECKS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TRANSFER REVENUE FROM 8829304/7729304 (SPECIAL REVENUE FUND)	135,374	255,625	357,318	357,278	301,466	449,971	375,601	259,221	210,924	167,269	59,604	1,179	(56,700)	99,916	42,751	55,634	53,466	3,125,898	
INTEREST EARNED	395	11,745	27,857	22,283	16,278	15,923	39,881	96,559	146,538	133,121	53,360	10,434	9,396	7,979	6,234	7,216	8,815	614,013	
INTEREST "RESERVE/RECOVERY FOR PG&E SUSPENSION"	-	-	(7,531)	7,886	-	-	-	-	-	-	-	-	-	-	-	-	-	-	354
REIMBURSEMENT OF EXCESS INTEREST PAID TO WATER AGENCY**	-	-	-	-	-	109,878	-	-	-	-	-	-	-	-	-	-	-	-	109,878
PROJECT COSTS CLAIMED FROM ECOLOGICAL PRESERVE ENDOWMENT ACCOUNT:																			
PINE HILL PRESERVE MANAGER					12,500	25,000													37,500
TRST FR TRUST TO PAY EPS 11516.1.1 ECO PRESERVE / RARE PLANT MITIGATION					6,249														6,249
PURCHASE OF APN 070-261-82-100 (PINE HILL PRESERVE - 8.92 ACRES)													565,906						565,906
SUBTOTAL PROJECT COSTS CLAIMED FROM ECOLOGICAL PRESERVE ENDOWMENT FUND:	-	-	-	18,749	25,000	-	-	-	-	-	-	-	565,906	-	-	-	-	-	609,655
ENDING TRUST BALANCE PER G/L	149,769	417,139	794,783	1,163,481	1,456,224	2,031,997	2,447,479	2,803,259	3,160,722	3,461,111	3,574,075	3,585,688	2,972,477	3,080,373	3,129,358	3,192,208	3,254,489		
Cash Receipts + Interest Earned - Refunds + Adjustments	395	11,745	20,326	30,168	16,278	125,801	39,881	96,559	146,538	133,121	53,360	10,434	9,396	7,979	6,234	7,216	8,815		
Calculation of Trust Balance before Expenditures (Sum of lines 10 - 18)	149,769	417,139	794,783	1,182,230	1,481,224	2,031,997	2,447,479	2,803,259	3,160,722	3,461,111	3,574,075	3,585,688	3,538,384	3,080,373	3,129,358	3,192,208	3,254,489		
Calculated Ending Trust Balance	149,769	417,139	794,783	1,163,481	1,456,224	2,031,997	2,447,479	2,803,259	3,160,722	3,461,111	3,574,075	3,585,688	2,972,477	3,080,373	3,129,358	3,192,208	3,254,489		

NOTES:
 * - Correction pending in FY15/16 - should have been paid from Building and Planning Operational Accounts
 ** - Correction pending in FY15/16 - should have been paid from/refunded to Ecological Preserve Special Revenue Account

Oak Woodlands Conservation Fee (7729305)

FOR THE PERIOD BEGINNING 07/01/2008 TO 06/30/2015

	08-09	09-10	10-11	11-12	12-13	13-14	14-15	TOTAL
BEGINNING TRUST BALANCE PER G/L	-	63,026	82,458	102,905	112,934	115,579	148,116	
DUE TO OTHER FUNDS - PAYABLES	-	-	-	-	-	-	-	-
<i>REVERSE PRIOR YEAR'S PAYABLES</i>	-	-	-	-	-	-	-	-
ACCOUNTS RECEIVABLE	-	-	-	-	-	-	-	-
<i>REVERSE PRIOR YEAR'S ACCOUNTS RECEIVABLE</i>	-	-	-	-	-	-	-	-
CASH RECEIPTS	62,692	19,219	20,185	9,765	2,415	32,242	1,509	148,026
REFUNDS	-	-	-	-	-	-	-	-
NON-SUFFICIENT FUNDS RETURNED CHECKS	-	-	-	(25)	-	-	-	(25)
INTEREST EARNED	335	213	262	289	230	295	159	1,782
ADJUSTMENTS (See notes)	-	-	-	-	-	-	-	-
PROJECT COSTS CLAIMED FROM OAK WOODLANDS MITIGATION FEE SPECIAL REVENUE ACCOUNT:								
AMERICAN RIVER CONSERVANCY - County share of acquisition of oak woodland conservation land - (El Dorado Ranch Phase #1B - 1080 acres)			LAND ACQ.				120,000	120,000
SUBTOTAL PROJECT COSTS CLAIMED FROM OAK WOODLANDS CONSERVATION FEE FUND:	-	-	-	-	-	-	120,000	120,000
ENDING TRUST BALANCE PER G/L	63,026	82,458	102,905	112,934	115,579	148,116	29,783	
Cash Receipts + Interest Earned - Refunds + Adjustments	63,026	19,431	20,447	10,054	2,645	32,537	1,667	
Calculation of Trust Balance before Expenditures (Sum of lines 10 - 18)	63,026	82,458	102,905	112,934	115,579	148,116	149,783	
Calculated Ending Trust Balance	63,026	82,458	102,905	112,934	115,579	148,116	29,783	