MEMO

DATE: December 13, 2004

TO: Administration Committee and Regional Council

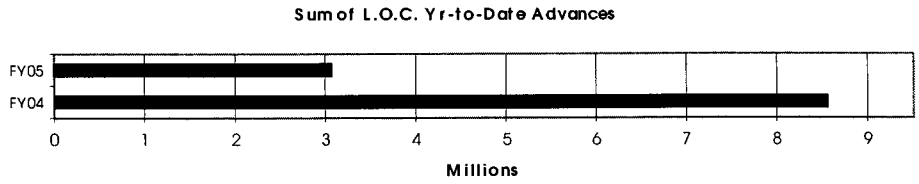
FROM: Heather Copp, Chief Financial Officer
(213) 236-1804, copp@scag.ca.gov

RE: Monthly Report for November 2004

Information Only

Background: This report contains information about SCAG's cash flow, budget and expenditure data. This month, an FY 04-05 Dues Status Report as of December 13, 2004 is attached.

Cash Flow: At the end of November, the Letter of Credit (LOC) liability was again zero. The Association has been able to have 101 debt free days in the first 153 days of the fiscal year.



Budget and Expenses: The SCAG Agency-Wide and General Fund financial reports are attached. This financial data is directly exported from the SAP system. The Agencywide report is all inclusive of the OWP, General Fund, Indirect Cost and Fringe Benefits. We have categorized the accounts in the Agency-Wide report to give you a 'Big Picture'. These categories are summarized below and detailed on the following pages.

Percent of year: 42%

Category	Budget	YTD Expends	Balance	Percent Spent
Staff	9,510,204	3,584,460	5,925,744	38%
Consultant	11,874,209	713,310	11,160,900	6%
Sub Regions	1,376,692	7,727	1,368,965	1%
Direct Costs	4,273,302	1,430,267	2,843,036	33%
Fringe Benefits	3,324,808	1,391,793	1,933,016	42%
Other	3,238,414	485,963	2,752,451	15%
Total	**33,597,626**	**7,613,520**	**25,984,112**	**23%**

November Highlights

- Organized agency-wide participation in the Triennial Federal Certification process.
- Initiated the FY 05/06 budget development process.

Pc Dcs 105888

SOUTHERN CALIFORNIA ASSOCIATION of GOVERNMENTS

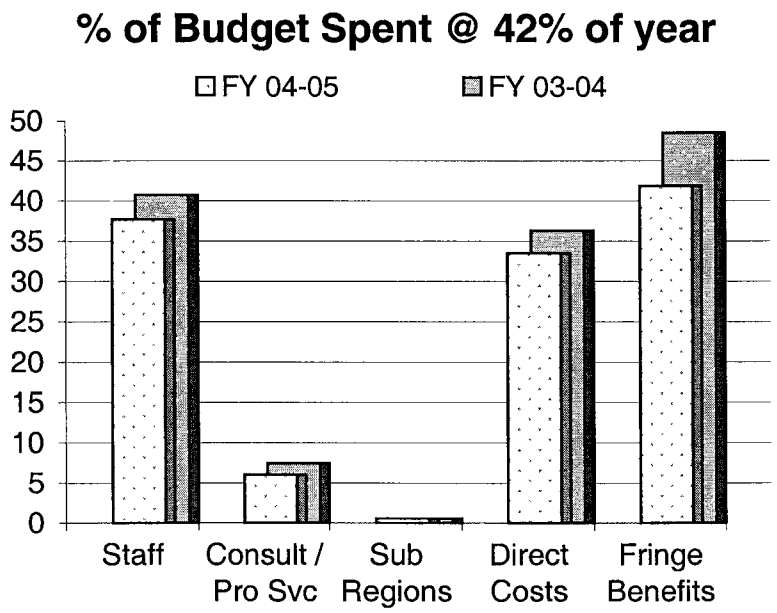
Budget v. Actual and Encumbrances
Through November - 42% of Year

	Budget	Yr to Date Expenditures Thru Novober	Balance	Pct of Bud	Encum-brances	YTD Expenditures Plus Encumbrs	Balance	Pct of Bud
Staff								
Salaries	9,410,204	3,522,587	5,887,617	37%	-	3,522,587	5,887,617	37%
Temporary Help	100,000	61,873	38,127	62%	84,507	146,381	(46,381)	146%
	9,510,204	**3,584,460**	**5,925,744**	**38%**	**84,507**	**3,668,968**	**5,841,236**	**39%**
Consultant / Professional Services								
SCAG Consultant	10,612,409	288,309	10,324,100	3%	7,478,426	7,766,735	2,845,674	73%
Legal Services	435,000	110,584	324,416	25%	302,071	412,655	22,345	95%
Professional Services	826,800	314,417	512,384	38%	501,807	816,224	10,576	99%
	11,874,209	**713,310**	**11,160,900**	**6%**	**8,282,304**	**8,995,614**	**2,878,595**	**76%**
Sub Regions								
Subregional Consultant	354,359	5,138	349,221	1%	316,465	321,603	32,756	91%
Subregional Staff Projects	1,022,333	2,589	1,019,744	0%	1,027,106	1,029,695	(7,362)	101%
	1,376,692	**7,727**	**1,368,965**	**1%**	**1,343,571**	**1,351,298**	**25,394**	**98%**
Direct Costs								
Internet Access Fees	3,000	599	2,401	20%	1,198	1,796	1,204	60%
Software Support	115,000	59,273	55,727	52%	487	59,760	55,240	52%
Hardware Support	35,000	11,007	23,993	31%	14,516	25,523	9,477	73%
Software Purchases	28,000	2,375	25,625	8%	13,134	15,510	12,490	55%
Office Rent - Main Office	1,400,000	499,040	900,960	36%	727,991	1,227,030	172,970	88%
Office Rent - Satellite Office	38,000	19,158	18,842	50%	15,903	35,061	2,939	92%
Equipment Leases	340,000	143,066	196,934	42%	176,664	319,730	20,270	94%
Equipment Repairs	25,000	6,609	18,391	26%	11,667	18,276	6,724	73%
Insurance	180,000	156,378	23,622	87%	-	156,378	23,622	87%
Payroll and Bank Process Fee	25,000	9,217	15,783	37%	-	9,217	15,783	37%
Office Supplies	100,000	37,836	62,164	38%	53,687	91,523	8,477	92%
Small Office Purchase	14,100	44,409	(30,309)	315%	6,749	51,158	(37,058)	363%
Telephone Charges	80,000	24,881	55,119	31%	2,134	27,015	52,985	34%
Postage and Delivery	80,000	19,248	60,752	24%	486	19,735	60,265	25%
SCAG Memberships	74,000	64,265	9,735	87%	244	64,509	9,491	87%
Professional Memberships	7,500	1,303	6,198	17%	308	1,611	5,890	21%
Resource Materials and Subs	22,000	12,342	9,658	56%	13,744	26,086	(4,086)	119%
Depreciation - Furniture	32,700	12,530	20,170	38%	-	12,530	20,170	38%
Depreciation - Computer	85,000	25,611	59,389	30%	-	25,611	59,389	30%
Capital Outlay	200,000	-	200,000	0%	37,180	37,180	162,820	19%
Recruitment Notices	20,000	10,368	9,632	52%	5,902	16,269	3,731	81%
Public Notices	25,000	2,889	22,111	12%	1,364	4,253	20,747	17%
Staff Training	50,000	16,569	33,431	33%	2,876	19,445	30,555	39%
RC & Committee Meetings	20,000	7,462	12,538	37%	4,325	11,787	8,213	59%
RC Retreat	15,000	-	15,000	0%	-	-	15,000	0%
RC General Assembly	15,000	-	15,000	0%	-	-	15,000	0%
Other Meeting Expense	47,500	17,559	29,941	37%	7,887	25,446	22,054	54%
Miscellaneous	385,575	37,945	347,630	10%	48,886	86,831	298,744	23%
RC Meeting Stipends	130,000	35,880	94,120	28%	-	35,880	94,120	28%
Letter of Credit Interest	250,000	9,788	240,212	4%	-	9,788	240,212	4%
Caltrans Rapid Pay Fees	2,000	450	1,550	23%	-	450	1,550	23%
Cash Contributions to Projects	6,500	47,540	(41,040)	731%	-	47,540	(41,040)	731%
Printing	162,727	2,177	160,550	1%	39,012	41,189	121,538	25%
Travel	199,900	43,073	156,827	22%	350	43,423	156,477	22%
Travel - Event Registration	18,800	19,382	(582)	103%	2,071	21,453	(2,653)	114%
AMPO Board Expense	1,000	-	1,000	0%	-	-	1,000	0%
RC Special Projects	40,000	30,038	9,962	75%	4,461	34,499	5,501	86%
	4,273,302	**1,430,267**	**2,843,036**	**33%**	**1,193,226**	**2,623,492**	**1,649,811**	**61%**

Budget v. Actual and Encumbrances
Through November - 42% of Year

	Budget	Yr to Date Expenditures Thru Novober	Balance	Pct of Bud	Encum-brances	YTD Expenditures Plus Encumbrs	Balance	Pct of Bud
Fringe Benefits								
Vacation Accrual Reconciliatio	-	(3,187)	3,187	0%	-	(3,187)	3,187	0%
Severance Pay	-	15,026	(15,026)	0%	-	15,026	(15,026)	0%
Sick Leave Payback	-	(4,580)	4,580	0%	-	(4,580)	4,580	0%
Severance and Awards	-	39,832	(39,832)	0%	-	39,832	(39,832)	0%
Retirement - PERS	1,376,879	504,873	872,006	37%	-	504,873	872,006	37%
Retirement - PARS	55,800	28,456	27,344	51%	-	28,456	27,344	51%
Health Insurance	773,000	288,996	484,004	37%	-	288,996	484,004	37%
Dental Insurance	78,895	36,644	42,251	46%	-	36,644	42,251	46%
Vision Insurance	30,000	10,817	19,183	36%	-	10,817	19,183	36%
Life Insurance	110,000	39,641	70,359	36%	-	39,641	70,359	36%
Medical & Dental Cash Rebate	316,000	118,724	197,276	38%	-	118,724	197,276	38%
Medicare Tax	135,137	45,763	89,374	34%	-	45,763	89,374	34%
Tuition Reimbursements	15,000	263	14,737	2%	-	263	14,737	2%
Bus Passes	15,000	4,651	10,349	31%	-	4,651	10,349	31%
Carpool Reimbursements	5,000	1,540	3,460	31%	-	1,540	3,460	31%
Bus Passes - Taxable	75,000	23,855	51,146	32%	-	23,855	51,146	32%
Workers Comp Insurance (1)	230,097	233,900	(3,803)	102%	-	233,900	(3,803)	102%
Unemployment Insurance	40,000	557	39,443	1%	-	557	39,443	1%
Deferred Comp Match	65,000	4,826	60,174	7%	-	4,826	60,174	7%
Benefit Administration Fees	4,000	1,196	2,804	30%	-	1,196	2,804	30%
	3,324,808	**1,391,793**	**1,933,016**	**42%**	**-**	**1,391,793**	**1,933,016**	**42%**
Other								
Soft Match Contributions	3,063,230	485,963	2,577,267	16%	2,583,002	3,068,965	(5,735)	100%
Reconcile to Burden	175,184	-	175,184	0%	-	-	175,184	0%
	3,238,414	**485,963**	**2,752,451**	**15%**	**2,583,002**	**3,068,965**	**169,449**	**95%**
Grand totals:	**33,597,629**	**7,613,520**	**25,984,112**	**23%**	**13,486,610**	**21,100,130**	**12,497,501**	**63%**

(1) Note: Workers Comp, in Fringe budget, paid in full, in July



Budget v. Actual and Encumbrances
General Fund Only
Through November - 42% of Year

	Budget	Yr to Date Expenditures Thru Novt.	Balance	Pct of Bud	Encum-brances	YTD Expenditures Plus Encumbrs	Balance	Pct of Bud
Staff								
Salaries	9,152	-	9,152	0%	-	-	9,152	0%
Fringe Burden	5,050	-	5,050	0%	-	-	5,050	0%
Indirect Burden	15,797	-	15,797	0%	-	-	15,797	0%
	29,999	**-**	**29,999**	**0%**	**-**	**-**	**29,999**	**0%**
Consultant / Professional Services								
Legal Services	200,000	16,027	183,973	8%	183,471	199,498	502	100%
Professional Services	280,000	110,173	169,827	39%	170,627	280,800	(800)	100%
	480,000	**126,200**	**353,800**	**26%**	**354,098**	**480,298**	**(298)**	**100%**
Direct Costs								
Office Supplies	0	-	-	0%	746	746	(746)	0%
SCAG Memberships	13,500	12,313	1,187	91%	-	12,313	1,187	91%
Capital Outlay	100,000	-	100,000	0%	-	-	100,000	0%
RC & Committee Meetings	20,000	7,462	12,538	37%	4,325	11,787	8,213	59%
RC Retreat	15,000	-	15,000	0%	-	-	15,000	0%
RC General Assembly	15,000	-	15,000	0%	-	-	15,000	0%
RC Meeting Stipends	130,000	35,880	94,120	28%	-	35,880	94,120	28%
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Cash Contributions to Projects	6,500	47,540	(41,040)	731%	-	47,540	(41,040)	731%
Travel	21,000	3,192	17,808	15%	-	3,192	17,808	15%
Travel - Event Registration	3,000	2,233	767	74%	-	2,233	767	74%
AMPO Board Expense	1,000	-	1,000	0%	-	-	1,000	0%
RC Special Projects	40,000	30,038	9,962	75%	4,461	34,499	5,501	86%
	617,000	**148,896**	**468,104**	**24%**	**9,532**	**158,428**	**458,572**	**26%**
Grand totals:	**1,126,999**	**275,096**	**851,903**	**24%**	**363,630**	**638,726**	**488,273**	**57%**