



Transmitted via e-mail

December 5, 2012

Mr. Michael J. Villegas, Air Pollution Control Officer  
Ventura County Air Pollution Control District  
669 County Square Drive, Second Floor  
Ventura, CA 93003-5417

Dear Mr. Villegas:

**Ventura County Air Pollution Control District—Schedule of Assembly Bill 923 Motor Vehicle Fees**

In accordance with an interagency agreement with the California Air Resources Board the Department of Finance, Office of State Audits and Evaluations, compiled a schedule of the Assembly Bill 923, Chapter 707, Statutes of 2004 (AB 923) motor vehicle fees for the period July 1, 2005 through March 31, 2012.

AB 923 increased the fee limit by \$2 that air districts could impose on motor vehicle registrations in order to provide funds for emission reduction programs. Revenue generated by the \$2 registration fee increase is for funding the Carl Moyer Program; new purchase, retrofit, repower, or add-on equipment for previously unregulated agricultural sources of air pollution; new school bus purchases pursuant to the Lower Emission School Bus Program; and an accelerated vehicle retirement or repair program.

To prepare the schedule, we compiled information from the Department of Motor Vehicles' AB 923 fee collection reports, the District's general ledger and supporting schedules of AB 923 receipts, expenditures, and interest earnings. We did not audit the accompanying schedule and do not provide any form of assurance on it. This letter will be placed on our website.

**Schedule of AB 923 \$2 Motor Vehicle Registration Fees  
For the Period July 1, 2005 through March 31, 2012**

Total Receipts	Earned Interest	Total Expenditures <sup>1</sup>	Administration Charges	Balance March 31, 2012
\$8,215,235.30	\$236,379.43	\$5,503,265.47	\$214,463.96	\$2,733,885.30

(1) Total expenditures include regular and interest expenditures.

We appreciate the assistance and cooperation of the District. If you have any questions regarding this letter, please contact Susan Botkin, Manager, or Sherry Ma, Supervisor, at (916) 322-2985.

Sincerely,

Original signed by:

David Botelho, CPA  
Chief, Office of State Audits and Evaluations

cc: Mr. Scott Rowland, Chief, On-Road Controls Regulations Branch, California Air Resources Board  
Mr. Doug Thompson, Manager, Incentives Oversight Section, California Air Resources Board  
Ms. Yvonne Sanchez, Air Pollution Specialist, Incentives Oversight Section, California Air Resources Board  
Ms. Nancy Mendoza, Manager, Fiscal and Administrative Services, Ventura County Air Pollution Control District  
Ms. Leonila Macaraeg, Fiscal Officer, Ventura County Air Pollution Control District  
Mr. Chris Frank, Supervising Air Quality Engineer, Ventura County Air Pollution Control District  
Mr. Stan Cowen, Supervising Air Quality Engineer, Ventura County Air Pollution Control District  
Mr. Kenneth Koyama, Executive Director, California Air Pollution Control Officers Association