

**RIVERSIDE COUNTY FLOOD CONTROL
AND WATER CONSERVATION DISTRICT
FISCAL YEAR 2014-15**

**REVENUE AND EXPENDITURE REPORT
April 30, 2015**

TABLE OF CONTENTS

GOVERNMENTAL FUNDS

GENERAL FUNDS

Special Accounting – 15000	01
Administration – 15100	02

SPECIAL REVENUE FUNDS

Zone 1 Const / Maint / Misc. – 25110	03
Zone 2 Const / Maint / Misc. – 25120	04
Zone 3 Const / Maint / Misc. – 25130	05
Zone 4 Const / Maint / Misc. – 25140	06
Zone 5 Const / Maint / Misc. – 25150	07
Zone 6 Const / Maint / Misc. – 25160	08
Zone 7 Const / Maint / Misc. – 25170	09
NPDES Whitewater Assessment – 25180	10
NPDES Santa Ana Assessment – 25190	11
NPDES Santa Margarita Assessment – 25200	12

Revenue and Expenditure Report

Fund 15000 -- Special Accounting

As Of 4/30/15

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Charges For Services	\$98,989	\$569,000	\$516,289.52	\$52,710	90.7%
Transfers In	0	0	\$4,986.00	(4,986)	N/A
Total Revenues	\$98,989	\$569,000	\$521,276	\$47,724	91.6%
Expenditures					
Salaries and Benefits	\$40,779	\$321,541	\$191,532	\$130,009	59.6%
Services and Supplies	5,612	363,500	308,820	54,680	85.0%
Total Expenditures	\$46,391	\$685,041	\$500,351	\$184,690	73.0%
Total Special Accounting	\$52,598	(\$116,041)	\$20,923	(\$136,964)	-18.0%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report

Fund 15100 -- Flood Administration

As Of 4/30/15

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$302,769	\$2,918,800	\$2,146,888	\$771,912	73.6%
Redevelopment	0	472,500	236,782	235,718	50.1%
Intergovernmental	0	39,000	20,569	18,431	52.7%
Charges For Services	6,722	54,250	55,464	(1,214)	102.2%
Charges For Administrative Services	1,118	5,000	6,397	(1,397)	127.9%
Interest Income	1,596	24,000	11,188	12,812	46.6%
Use of Assets	0	68,576	0	68,576	0.0%
Transfers In	428,852	182,224	922,255	(740,031)	506.1%
Total Revenues	\$741,058	\$3,764,350	\$3,399,544	\$364,806	90.3%
Expenditures					
Salaries and Benefits	\$811,957	\$5,632,172	\$4,882,241	\$749,931	86.7%
Services and Supplies	261,806	(629,192)	(1,015,338)	386,146	161.4%
Capital Outlay	0	177,200	143,712	33,488	81.1%
Transfers Out	400,000	0	750,000	(750,000)	-
Total Expenditures	\$1,473,764	\$5,180,180	\$4,760,616	\$419,564	91.9%
Total Flood Administration	(\$732,706)	(\$1,415,830)	(\$1,361,072)	(\$54,758)	96.1%

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Revenue and Expenditure Report
Fund 25110 -- Zone 1 Const-Maint-Misc
As Of 4/30/15

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$655,421	\$6,629,508	\$4,674,018	\$1,955,490	70.5%
Redevelopment	0	1,606,800	735,251	871,549	45.8%
Intergovernmental	0	87,558	45,610	41,948	52.1%
Charges For Services	4,967	1,000	18,511	(17,511)	1851.1%
Area Drainage Plan Fees	0	5,000	635,459	(630,459)	12709.2%
Interest Income	6,188	55,550	40,926	14,624	73.7%
Use of Assets	1,270	93,976	80,669	13,307	85.8%
Transfers In	0	1,576,933	80,083	1,496,850	5.1%
Total Revenues	\$667,847	\$10,056,325	\$6,310,526	\$3,745,799	62.8%
Expenditures					
Salaries and Benefits	\$216,585	\$3,739,286	\$1,689,503	\$2,049,783	45.2%
Services and Supplies	141,364	12,367,740	4,195,328	8,172,412	33.9%
Other Charges	0	145,750	75,278	70,472	51.6%
Capital Outlay	0	559,000	0	559,000	0.0%
Transfers Out	3,805	1,597,240	47,416	1,549,824	3.0%
Total Expenditures	\$361,755	\$18,409,016	\$6,007,524	\$12,401,492	32.6%
Total Zone 1 Const-Maint-Misc	\$306,092	(\$8,352,691)	\$303,002	(\$8,655,693)	-3.6%

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Revenue and Expenditure Report

Fund 25120 -- Zone 2 Const-Maint-Misc

As Of 4/30/15

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$1,159,617	\$11,027,807	\$8,168,443	\$2,859,364	74.1%
Redevelopment	0	1,657,350	619,859	1,037,491	37.4%
Intergovernmental	0	146,816	80,134	66,682	54.6%
Charges For Services	3,396	500	9,365	(8,865)	1873.0%
Area Drainage Plan Fees	0	100,000	4,815	95,185	4.8%
Interest Income	13,671	202,000	114,306	87,694	56.6%
Use of Assets	0	6,483	237	6,246	3.7%
Transfers In	0	2,411,956	61,956	2,350,000	2.6%
Total Revenues	\$1,176,683	\$15,552,912	\$9,059,115	\$6,493,797	58.2%
Expenditures					
Salaries and Benefits	\$267,916	\$4,720,454	\$1,994,453	\$2,726,001	42.3%
Services and Supplies	482,336	22,782,340	3,779,352	19,002,988	16.6%
Other Charges	830,620	6,745,750	998,328	5,747,422	14.8%
Capital Outlay	4,006,945	9,480,000	4,189,390	5,290,610	44.2%
Transfers Out	4,712	1,335,890	66,278	1,269,612	5.0%
Total Expenditures	\$5,592,529	\$45,064,434	\$11,027,801	\$34,036,633	24.5%
Total Zone 2 Const-Maint-Misc	(\$4,415,846)	(\$29,511,522)	(\$1,968,686)	(\$27,542,836)	6.7%

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Revenue and Expenditure Report

Fund 25130 -- Zone 3 Const-Maint-Misc

As Of 4/30/15

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$154,007	\$1,469,503	\$1,091,236	\$378,267	74.3%
Redevelopment	0	614,250	310,022	304,228	50.5%
Intergovernmental	81,750	19,395	554,055	(534,660)	2856.7%
Charges For Services	0	1,000	123,636	(122,636)	12363.6%
Interest Income	2,699	40,400	19,343	21,057	47.9%
Transfers In	0	21,545	21,545	0	100.0%
Total Revenues	\$238,456	\$2,166,093	\$2,119,837	\$46,256	97.9%
Expenditures					
Salaries and Benefits	\$78,824	\$853,183	\$687,164	\$166,019	80.5%
Services and Supplies	47,708	5,451,500	\$2,582,869	2,868,631	47.4%
Other Charges	0	52,875	\$19,278	33,597	36.5%
Capital Outlay	0	10,000	\$0	10,000	0.0%
Transfers Out	1,487	139,870	\$18,828	121,042	13.5%
Total Expenditures	\$128,019	\$6,507,428	\$3,308,139	\$3,199,289	50.8%
Total Zone 3 Const-Maint-Misc	\$110,437	(\$4,341,335)	(\$1,188,302)	(\$3,153,033)	27.4%

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Revenue and Expenditure Report

Fund 25140 -- Zone 4 Const-Maint-Misc

As Of 4/30/15

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$1,142,793	\$10,930,235	\$8,122,343	\$2,807,892	74.3%
Redevelopment	0	1,686,000	842,201	843,799	50.0%
Intergovernmental	0	143,774	78,720	65,054	54.8%
Charges For Services	15	1,251,000	9,379	1,241,621	0.7%
Area Drainage Plan Fees	981,438	100,000	1,853,502	(1,753,502)	1853.5%
Interest Income	17,374	207,050	125,537	81,513	60.6%
Use of Assets	0	7,800	16,255	(8,455)	208.4%
Transfers In	0	21,590,862	141,862	21,449,000	0.7%
Total Revenues	\$2,141,619	\$35,916,721	\$11,189,798	\$24,726,923	31.2%
Expenditures					
Salaries and Benefits	\$580,698	\$5,295,851	\$3,853,269	\$1,442,582	72.8%
Services and Supplies	397,390	34,369,329	17,265,883	17,103,446	50.2%
Other Charges	0	383,750	115,670	268,080	30.1%
Capital Outlay	0	2,575,000	494,101	2,080,899	19.2%
Transfers Out	10,211	2,243,980	106,384	2,137,596	4.7%
Total Expenditures	\$988,299	\$44,867,910	\$21,835,308	\$23,032,602	48.7%
Total Zone 4 Const-Maint-Misc	\$1,153,320	(\$8,951,189)	(\$10,645,508)	\$1,694,319	118.9%

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Revenue and Expenditure Report

Fund 25150 -- Zone 5 Const-Maint-Misc

As Of 4/30/15

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$245,145	\$2,327,029	\$1,736,539	\$590,490	74.6%
Redevelopment	0	391,600	208,242	183,358	53.2%
Intergovernmental	0	30,707	16,925	13,782	55.1%
Charges For Services	0	0	(13,968)	13,968	N/A
Interest Income	3,488	37,370	24,705	12,665	66.1%
Transfers In	0	15,979	15,979	0	100.0%
Total Revenues	\$248,633	\$2,802,685	\$1,988,422	\$814,263	70.9%
Expenditures					
Salaries and Benefits	\$79,267	\$920,260	\$620,069	\$300,191	67.4%
Services and Supplies	722,634	7,371,403	3,387,772	3,983,631	46.0%
Other Charges	0	52,875	24,786	28,089	46.9%
Capital Outlay	0	115,000	0	115,000	0.0%
Transfers Out	1,409	113,890	16,158	97,732	14.2%
Total Expenditures	\$803,309	\$8,573,428	\$4,048,785	\$4,524,643	47.2%
Total Zone 5 Const-Maint-Misc	(\$554,676)	(\$5,770,743)	(\$2,060,362)	(\$3,710,381)	35.7%

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Revenue and Expenditure Report
Fund 25160 -- Zone 6 Const-Maint-Misc
As Of 4/30/15

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$331,552	\$3,367,121	\$2,384,752	\$982,369	70.8%
Redevelopment	0	632,500	438,828	193,672	69.4%
Intergovernmental	0	43,923	23,066	20,857	52.5%
Charges For Services	0	0	345	(345)	N/A
Interest Income	4,940	64,640	34,271	30,369	53.0%
Use of Assets	0	3,600	3,600	0	100.0%
Transfers In	0	50,927	50,927	0	100.0%
Total Revenues	\$336,492	\$4,162,711	\$2,935,789	\$1,226,922	70.5%
Expenditures					
Salaries and Benefits	\$137,715	\$2,213,948	\$1,246,195	\$967,753	56.3%
Services and Supplies	102,034	10,787,360	3,305,524	7,481,836	30.6%
Other Charges	0	24,000	0	24,000	0.0%
Capital Outlay	0	100,000	0	100,000	0.0%
Transfers Out	2,486	206,020	31,049	174,971	15.1%
Total Expenditures	\$242,235	\$13,331,328	\$4,582,769	\$8,748,559	34.4%
Total Zone 6 Const-Maint-Misc	\$94,257	(\$9,168,617)	(\$1,646,980)	(\$7,521,637)	18.0%

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Revenue and Expenditure Report

Fund 25170 -- Zone 7 Const-Maint-Misc

As Of 4/30/15

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$383,959	\$3,592,325	\$2,699,840	\$892,485	75.2%
Redevelopment	0	424,725	197,101	227,624	46.4%
Intergovernmental	0	47,667	26,897	20,770	56.4%
Charges for Services	8,000	0	8,195	(8,195)	N/A
Area Drainage Plan Fees	16,411	94,800	182,917	(88,117)	193.0%
Interest Income	5,366	111,100	53,752	57,348	48.4%
Transfers In	0	3,960,821	48,821	3,912,000	1.2%
Total Revenues	\$413,735	\$8,231,438	\$3,217,522	\$5,013,916	39.1%
Expenditures					
Salaries and Benefits	\$114,851	\$1,996,935	\$864,594	\$1,132,341	43.3%
Services and Supplies	118,769	24,072,180	20,078,389	3,993,791	83.4%
Other Charges	0	20,000	0	20,000	0.0%
Capital Outlay	0	3,000,000	116,400	2,883,600	3.9%
Transfers Out	2,098	4,171,750	29,111	4,142,639	0.7%
Total Expenditures	\$235,718	\$33,260,865	\$21,088,494	\$12,172,371	63.4%
Total Zone 7 Const-Maint-Misc	\$178,017	(\$25,029,427)	(\$17,870,971)	(\$7,158,456)	71.4%

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Revenue and Expenditure Report
Fund 25180 -- NPDES White Water Assessment
As Of 4/30/15

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Special Assessments	\$0	\$299,000	\$153,308	\$145,692	51.3%
Intergovernmental	\$66,376	\$579,720	361,302	218,418	62.3%
Interest Income	327	2,600	2,180	420	83.9%
Transfers In	0	708	708	0	100.0%
Total Revenues	\$66,702	\$882,028	\$517,498	\$364,530	58.7%
Expenditures					
Salaries and Benefits	\$19,187	\$354,004	\$145,910	\$208,094	41.2%
Services and Supplies	6,840	424,620	202,709	221,911	47.7%
Transfers Out	333	10,000	2,060	7,940	20.6%
Total Expenditures	\$26,361	\$788,624	\$350,679	\$437,945	44.5%
Total NPDES White Water Assessment	\$40,342	\$93,404	\$166,820	(\$73,416)	178.6%

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Revenue and Expenditure Report
Fund 25190 -- NPDES Santa Ana Assessment
As Of 4/30/15

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Special Assessments	\$296	\$2,260,000	\$1,190,186	\$1,069,814	52.7%
Intergovernmental	(\$371,987)	\$500,000	500,000	0	100.0%
Interest Income	1,492	17,000	9,389	7,611	55.2%
Transfers In	0	916	916	0	100.0%
Total Revenues	(\$370,199)	\$2,777,916	\$1,700,491	\$1,077,425	61.2%
Expenditures					
Salaries and Benefits	\$92,478	\$970,528	\$665,824	\$304,704	68.6%
Services and Supplies	74,308	3,285,775	951,350	2,334,425	29.0%
Transfers Out	1,631	20,000	9,509	10,491	47.5%
Total Expenditures	\$168,418	\$4,276,303	\$1,626,683	\$2,649,620	38.0%
Total NPDES Santa Ana Assessment	(\$538,617)	(\$1,498,387)	\$73,808	(\$1,572,195)	-4.9%

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Revenue and Expenditure Report
Fund 25200 -- NPDES Santa Margarita Assmt
As Of 4/30/15

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Special Assessments	\$0	\$490,000	\$246,501	\$243,499	50.3%
Intergovernmental	305,611	1,883,870	1,402,679	481,191	74.5%
Interest Income	399	4,000	2,338	1,662	58.5%
Transfers In	0	1,271	1,271	0	100.0%
Total Revenues	\$306,010	\$2,379,141	\$1,652,790	\$726,351	69.5%
Expenditures					
Salaries and Benefits	\$39,686	\$555,280	\$335,003	\$220,277	60.3%
Services and Supplies	88,027	1,798,110	645,453	1,152,657	35.9%
Transfers Out	680	10,000	4,713	5,287	47.1%
Total Expenditures	\$128,393	\$2,363,390	\$985,169	\$1,378,221	41.7%
Total NPDES Santa Margarita Assmt	\$177,617	\$15,751	\$667,621	(\$651,870)	4238.6%

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