

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

**REVENUE AND EXPENDITURE REPORT
August 31, 2014**

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 8/31/14

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Charges For Services	\$15,075	\$569,000	\$15,075	\$553,925	2.6%
Total Revenues	<u>\$15,075</u>	<u>\$569,000</u>	<u>\$15,075</u>	<u>\$553,925</u>	<u>2.6%</u>
Expenditures					
Salaries and Benefits	\$9,368	\$321,541	\$9,368	\$312,173	2.9%
Services and Supplies	49,573	363,500	47,117	316,383	13.0%
Total Expenditures	<u>\$58,942</u>	<u>\$685,041</u>	<u>\$56,485</u>	<u>\$628,556</u>	<u>8.2%</u>
Total Special Accounting	<u>(\$43,867)</u>	<u>(\$116,041)</u>	<u>(\$41,410)</u>	<u>(\$74,631)</u>	<u>35.7%</u>

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report

Fund 15100 -- Flood Administration

As Of 8/31/14

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$67,896	\$2,918,800	\$67,896	\$2,850,904	2.3%
Redevelopment	0	472,500	0	472,500	0.0%
Intergovernmental	0	39,000	0	39,000	0.0%
Charges For Services	1,702	54,250	1,702	52,548	3.1%
Charges For Administrative Services	1,069	5,000	1,069	3,931	21.4%
Interest Income	0	24,000	0	24,000	0.0%
Use of Assets	0	68,576	0	68,576	0.0%
Transfers In	0	177,200	0	177,200	0.0%
Total Revenues	\$70,667	\$3,759,326	\$70,667	\$3,688,659	1.9%
Expenditures					
Salaries and Benefits	\$971,608	\$5,632,172	\$1,596,898	\$4,035,274	28.4%
Services and Supplies	197,713	(629,192)	(704,444)	75,252	112.0%
Capital Outlay	0	177,200	0	177,200	0.0%
Total Expenditures	\$1,169,321	\$5,180,180	\$892,454	\$4,287,726	17.2%
Total Flood Administration	(\$1,098,654)	(\$1,420,854)	(\$821,787)	(\$599,067)	57.8%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report

Fund 25110 -- Zone 1 Const-Maint-Misc

As Of 8/31/14

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$152,059	\$6,629,508	\$152,059	\$6,477,449	2.3%
Redevelopment	0	1,606,800	0	1,606,800	0.0%
Intergovernmental	0	87,558	0	87,558	0.0%
Charges For Services	0	1,000	0	1,000	0.0%
Area Drainage Plan Fees	0	5,000	0	5,000	0.0%
Interest Income	0	55,550	0	55,550	0.0%
Use of Assets	1,270	93,976	16,223	77,753	17.3%
Transfers In	0	1,496,850	0	1,496,850	0.0%
Total Revenues	\$153,329	\$9,976,242	\$168,282	\$9,807,960	1.7%
Expenditures					
Salaries and Benefits	\$112,470	\$3,739,286	\$112,470	\$3,626,816	3.0%
Services and Supplies	1,149,958	12,367,740	231,728	12,136,012	1.9%
Other Charges	0	145,750	75,278	70,472	51.6%
Capital Outlay	0	559,000	0	559,000	0.0%
Transfers Out	0	1,597,240	0	1,597,240	0.0%
Total Expenditures	\$1,262,428	\$18,409,016	\$419,476	\$17,989,540	2.3%
Total Zone 1 Const-Maint-Misc	(\$1,109,099)	(\$8,432,774)	(\$251,194)	(\$8,181,580)	3.0%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report

Fund 25120 -- Zone 2 Const-Maint-Misc

As Of 8/31/14

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$258,876	\$11,027,807	\$258,876	\$10,768,931	2.3%
Redevelopment	0	1,657,350	0	1,657,350	0.0%
Intergovernmental	0	146,816	0	146,816	0.0%
Charges For Services	510	500	510	(10)	102.0%
Area Drainage Plan Fees	0	100,000	0	100,000	0.0%
Interest Income	0	202,000	0	202,000	0.0%
Use of Assets	0	6,483	137	6,346	2.1%
Transfers In	0	2,350,000	0	2,350,000	0.0%
Total Revenues	\$259,386	\$15,490,956	\$259,523	\$15,231,433	1.7%
Expenditures					
Salaries and Benefits	\$156,178	\$4,720,454	\$156,178	\$4,564,276	3.3%
Services and Supplies	209,431	22,782,340	294,294	22,488,046	1.3%
Other Charges	347,500	6,745,750	116,588	6,629,162	1.7%
Capital Outlay	0	9,480,000	168,000	9,312,000	1.8%
Transfers Out	0	1,335,890	0	1,335,890	0.0%
Total Expenditures	\$713,108	\$45,064,434	\$735,060	\$44,329,374	1.6%
Total Zone 2 Const-Maint-Misc	(\$453,722)	(\$29,573,478)	(\$475,537)	(\$29,097,941)	1.6%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report

Fund 25130 -- Zone 3 Const-Maint-Misc

As Of 8/31/14

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$34,160	\$1,469,503	\$34,160	\$1,435,343	2.3%
Redevelopment	0	614,250	0	614,250	0.0%
Intergovernmental	0	19,395	0	19,395	0.0%
Charges For Services	0	1,000	0	1,000	0.0%
Interest Income	94	40,400	94	40,306	0.2%
Total Revenues	\$34,254	\$2,144,548	\$34,254	\$2,110,294	1.6%
Expenditures					
Salaries and Benefits	\$34,256	\$853,183	\$34,256	\$818,927	4.0%
Services and Supplies	46,618	5,451,500	50,053	5,401,447	0.9%
Other Charges	0	52,875	19,278	33,597	36.5%
Capital Outlay	0	10,000	0	10,000	0.0%
Transfers Out	0	139,870	0	139,870	0.0%
Total Expenditures	\$80,874	\$6,507,428	\$103,587	\$6,403,841	1.6%
Total Zone 3 Const-Maint-Misc	(\$46,620)	(\$4,362,880)	(\$69,333)	(\$4,293,547)	1.6%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report

Fund 25140 -- Zone 4 Const-Maint-Misc

As Of 8/31/14

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$253,860	\$10,930,235	\$253,860	\$10,676,375	2.3%
Redevelopment	0	1,686,000	0	1,686,000	0.0%
Intergovernmental	0	143,774	0	143,774	0.0%
Special Assessments	(805)	0	0	0	N/A
Charges For Services	0	1,251,000	445	1,250,555	0.0%
Area Drainage Plan Fees	8,341	100,000	129,664	(29,664)	129.7%
Interest Income	15	207,050	15	207,035	0.0%
Use of Assets	1,691	7,800	5,373	2,427	68.9%
Transfers In	0	21,449,000	0	21,449,000	0.0%
Total Revenues	\$263,103	\$35,774,859	\$389,357	\$35,385,502	1.1%
Expenditures					
Salaries and Benefits	\$268,421	\$5,295,851	\$268,421	\$5,027,430	5.1%
Services and Supplies	1,863,528	34,369,329	3,036,697	31,332,632	8.8%
Other Charges	0	383,750	115,670	268,080	30.1%
Capital Outlay	0	2,575,000	0	2,575,000	0.0%
Transfers Out	0	2,243,980	0	2,243,980	0.0%
Total Expenditures	\$2,131,949	\$44,867,910	\$3,420,788	\$41,447,122	7.6%
Total Zone 4 Const-Maint-Misc	(\$1,868,846)	(\$9,093,051)	(\$3,031,431)	(\$6,061,620)	33.3%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report

Fund 25150 -- Zone 5 Const-Maint-Misc

As Of 8/31/14

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$53,094	\$2,327,029	\$53,094	\$2,273,935	2.3%
Redevelopment	0	391,600	0	391,600	0.0%
Intergovernmental	0	30,707	0	30,707	0.0%
Interest Income	0	37,370	0	37,370	0.0%
Total Revenues	\$53,094	\$2,786,706	\$53,094	\$2,733,612	1.9%
Expenditures					
Salaries and Benefits	\$34,565	\$920,260	\$34,565	\$885,695	3.8%
Services and Supplies	10,262	7,371,403	37,262	7,334,141	0.5%
Other Charges	0	52,875	24,786	28,089	46.9%
Capital Outlay	0	115,000	0	115,000	0.0%
Transfers Out	0	113,890	0	113,890	0.0%
Total Expenditures	\$44,827	\$8,573,428	\$96,612	\$8,476,816	1.1%
Total Zone 5 Const-Maint-Misc	\$8,268	(\$5,786,722)	(\$43,518)	(\$5,743,204)	0.8%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report

Fund 25160 -- Zone 6 Const-Maint-Misc

As Of 8/31/14

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$76,152	\$3,367,121	\$76,152	\$3,290,969	2.3%
Redevelopment	0	632,500	0	632,500	0.0%
Intergovernmental	0	43,923	0	43,923	0.0%
Charges For Services	345	0	345	(345)	N/A
Interest Income	0	64,640	0	64,640	0.0%
Use of Assets	0	3,600	0	3,600	0.0%
Total Revenues	\$76,497	\$4,111,784	\$76,497	\$4,035,287	1.9%
Expenditures					
Salaries and Benefits	\$74,685	\$2,213,948	\$74,667	\$2,139,281	3.4%
Services and Supplies	(157,848)	10,787,360	385,790	10,401,570	3.6%
Other Charges	0	24,000	0	24,000	0.0%
Capital Outlay	0	100,000	0	100,000	0.0%
Transfers Out	0	206,020	0	206,020	0.0%
Total Expenditures	(\$83,162)	\$13,331,328	\$460,457	\$12,870,871	3.5%
Total Zone 6 Const-Maint-Misc	\$159,659	(\$9,219,544)	(\$383,960)	(\$8,835,584)	4.2%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report

Fund 25170 -- Zone 7 Const-Maint-Misc

As Of 8/31/14

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$84,976	\$3,592,325	\$84,976	\$3,507,349	2.4%
Redevelopment	0	424,725	0	424,725	0.0%
Intergovernmental	0	47,667	0	47,667	0.0%
Area Drainage Plan Fees	21,928	94,800	21,928	72,872	23.1%
Interest Income	0	111,100	0	111,100	0.0%
Transfers In	0	3,912,000	0	3,912,000	0.0%
Total Revenues	\$106,904	\$8,182,617	\$106,904	\$8,075,713	1.3%
Expenditures					
Salaries and Benefits	\$50,636	\$1,996,935	\$50,636	\$1,946,299	2.5%
Services and Supplies	11,376	24,072,180	2,024,981	22,047,199	8.4%
Other Charges	0	20,000	0	20,000	0.0%
Capital Outlay	0	3,000,000	0	3,000,000	0.0%
Transfers Out	0	4,171,750	0	4,171,750	0.0%
Total Expenditures	\$62,012	\$33,260,865	\$2,075,617	\$31,185,248	6.2%
Total Zone 7 Const-Maint-Misc	\$44,892	(\$25,078,248)	(\$1,968,713)	(\$23,109,535)	7.9%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report
Fund 25180 -- NPDES White Water Assessment
As Of 8/31/14

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Special Assessments	\$9,275	\$299,000	\$9,275	\$289,725	3.1%
Charges For Services	0	579,720	0	579,720	0.0%
Interest Income	0	2,600	0	2,600	0.0%
Total Revenues	\$9,275	\$881,320	\$9,275	\$872,045	1.1%
Expenditures					
Salaries and Benefits	\$11,362	\$354,004	\$11,362	\$342,642	3.2%
Services and Supplies	(1,503)	434,620	11,193	423,427	2.6%
Total Expenditures	\$9,859	\$788,624	\$22,555	\$766,069	2.9%
Total NPDES White Water Assessment	(\$584)	\$92,696	(\$13,280)	\$105,976	-14.3%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report
Fund 25190 -- NPDES Santa Ana Assessment
As Of 8/31/14

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Special Assessments	\$39,245	\$2,260,000	\$39,245	\$2,220,755	1.7%
Charges For Services	0	500,000	0	500,000	0.0%
Interest Income	0	17,000	0	17,000	0.0%
Total Revenues	\$39,245	\$2,777,000	\$39,245	\$2,737,755	1.4%
Expenditures					
Salaries and Benefits	\$39,830	\$970,528	\$39,830	\$930,698	4.1%
Services and Supplies	169,784	3,305,775	(34,976)	3,340,751	-1.1%
Total Expenditures	\$209,614	\$4,276,303	\$4,853	\$4,271,450	0.1%
Total NPDES Santa Ana Assessment	(\$170,369)	(\$1,499,303)	\$34,392	(\$1,533,695)	-2.3%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report
Fund 25200 -- NPDES Santa Margarita Assmt
As Of 8/31/14

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Special Assessments	\$15,157	\$490,000	\$15,157	\$474,843	3.1%
Charges For Services	0	1,883,870	0	1,883,870	0.0%
Interest Income	0	4,000	0	4,000	0.0%
Total Revenues	\$15,157	\$2,377,870	\$15,157	\$2,362,713	0.6%
Expenditures					
Salaries and Benefits	\$18,659	\$555,280	\$18,659	\$536,621	3.4%
Services and Supplies	51,981	1,808,110	43,052	1,765,058	2.4%
Total Expenditures	\$70,640	\$2,363,390	\$61,710	\$2,301,680	2.6%
Total NPDES Santa Margarita Assmt	(\$55,483)	\$14,480	(\$46,554)	\$61,034	-321.5%

This unaudited report is provided for informational purposes only.