

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

**REVENUE AND EXPENDITURE REPORT
January 31, 2015**

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Revenue and Expenditure Report
Fund 15000 -- Special Accounting
As Of 1/31/15

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Charges For Services	\$51,297	\$569,000	\$205,166	\$363,834	36.1%
Transfers In	0	0	4,986	(4,986)	N/A
Total Revenues	<u>\$51,297</u>	<u>\$569,000</u>	<u>\$210,152</u>	<u>\$358,848</u>	<u>36.9%</u>
Expenditures					
Salaries and Benefits	\$18,748	\$321,541	\$105,068	\$216,473	32.7%
Services and Supplies	105,405	363,500	233,010	130,490	64.1%
Total Expenditures	<u>\$124,153</u>	<u>\$685,041</u>	<u>\$338,078</u>	<u>\$346,963</u>	<u>49.4%</u>
Total Special Accounting	<u>(\$72,855)</u>	<u>(\$116,041)</u>	<u>(\$127,926)</u>	<u>\$11,885</u>	<u>110.2%</u>

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report

Fund 15100 -- Flood Administration

As Of 1/31/15

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$726,291	\$2,918,800	\$1,835,355	\$1,083,445	62.9%
Redevelopment	236,782	472,500	236,782	235,718	50.1%
Intergovernmental	14,398	39,000	20,569	18,431	52.7%
Charges For Services	739	54,250	35,524	18,726	65.5%
Charges For Administrative Services	0	5,000	4,438	562	88.8%
Interest Income	1,555	24,000	6,122	17,878	25.5%
Use of Assets	0	68,576	0	68,576	0.0%
Transfers In	367,970	182,224	461,787	(279,563)	253.4%
Total Revenues	\$1,347,736	\$3,764,350	\$2,600,578	\$1,163,772	69.1%
Expenditures					
Salaries and Benefits	\$482,840	\$5,632,172	\$3,112,229	\$2,519,943	55.3%
Services and Supplies	216,770	(629,192)	(1,413,654)	784,462	224.7%
Capital Outlay	0	177,200	143,712	33,488	81.1%
Transfers Out	350,000	0	350,000	(350,000)	-
Total Expenditures	\$1,049,611	\$5,180,180	\$2,192,287	\$2,987,893	42.3%
Total Flood Administration	\$298,125	(\$1,415,830)	\$408,291	(\$1,824,121)	-28.8%

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Revenue and Expenditure Report
Fund 25110 -- Zone 1 Const-Maint-Misc
As Of 1/31/15

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$1,583,511	\$6,629,508	\$3,999,529	\$2,629,979	60.3%
Redevelopment	735,251	1,606,800	735,251	871,549	45.8%
Intergovernmental	31,169	87,558	45,610	41,948	52.1%
Charges For Services	649	1,000	10,916	(9,916)	1091.6%
Area Drainage Plan Fees	0	5,000	635,459	(630,459)	12709.2%
Interest Income	5,468	55,550	22,534	33,016	40.6%
Use of Assets	1,270	93,976	73,023	20,953	77.7%
Transfers In	0	1,576,933	80,083	1,496,850	5.1%
Total Revenues	\$2,357,318	\$10,056,325	\$5,602,404	\$4,453,921	55.7%
Expenditures					
Salaries and Benefits	\$221,239	\$3,739,286	\$1,136,542	\$2,602,744	30.4%
Services and Supplies	786,285	12,367,740	3,576,593	8,791,147	28.9%
Other Charges	0	145,750	75,278	70,472	51.6%
Capital Outlay	0	559,000	0	559,000	0.0%
Transfers Out	3,185	1,597,240	39,568	1,557,672	2.5%
Total Expenditures	\$1,010,709	\$18,409,016	\$4,827,981	\$13,581,035	26.2%
Total Zone 1 Const-Maint-Misc	\$1,346,610	(\$8,352,691)	\$774,423	(\$9,127,114)	-9.3%

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Revenue and Expenditure Report
Fund 25120 -- Zone 2 Const-Maint-Misc
As Of 1/31/15

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$2,731,021	\$11,027,807	\$6,975,279	\$4,052,528	63.3%
Redevelopment	619,859	1,657,350	619,859	1,037,491	37.4%
Intergovernmental	55,146	146,816	80,134	66,682	54.6%
Charges For Services	453	500	4,630	(4,130)	925.9%
Area Drainage Plan Fees	0	100,000	1,000	99,000	1.0%
Interest Income	15,316	202,000	66,456	135,544	32.9%
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	\$3,421,796	\$15,552,912	\$7,809,550	\$7,743,362	50.2%
Expenditures					
Salaries and Benefits	\$180,742	\$4,720,454	\$1,222,644	\$3,497,810	25.9%
Services and Supplies	187,867	22,782,340	1,386,243	21,396,097	6.1%
Other Charges	0	6,745,750	167,708	6,578,042	2.5%
Capital Outlay	0	9,480,000	168,000	9,312,000	1.8%
Transfers Out	2,604	1,335,890	55,295	1,280,595	4.1%
Total Expenditures	\$371,213	\$45,064,434	\$2,999,890	\$42,064,544	6.7%
Total Zone 2 Const-Maint-Misc	\$3,050,583	(\$29,511,522)	\$4,809,660	(\$34,321,182)	-16.3%

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Revenue and Expenditure Report

Fund 25130 -- Zone 3 Const-Maint-Misc

As Of 1/31/15

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$369,755	\$1,469,503	\$932,778	\$536,725	63.5%
Redevelopment	310,022	614,250	310,022	304,228	50.5%
Intergovernmental	7,324	19,395	472,305	(452,910)	2435.2%
Charges For Services	195	1,000	123,636	(122,636)	12363.6%
Interest Income	2,552	40,400	10,947	29,453	27.1%
Transfers In	0	21,545	21,545	0	100.0%
Total Revenues	\$689,849	\$2,166,093	\$1,871,233	\$294,860	86.4%
Expenditures					
Salaries and Benefits	\$66,102	\$853,183	\$463,483	\$389,700	54.3%
Services and Supplies	183,941	5,451,500	\$2,034,958	3,416,542	37.3%
Other Charges	0	52,875	\$19,278	33,597	36.5%
Capital Outlay	0	10,000	\$0	10,000	0.0%
Transfers Out	956	139,870	\$15,653	124,217	11.2%
Total Expenditures	\$250,998	\$6,507,428	\$2,533,371	\$3,974,057	38.9%
Total Zone 3 Const-Maint-Misc	\$438,851	(\$4,341,335)	(\$662,138)	(\$3,679,197)	15.3%

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Revenue and Expenditure Report

Fund 25140 -- Zone 4 Const-Maint-Misc

As Of 1/31/15

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$2,767,582	\$10,930,235	\$6,946,513	\$3,983,722	63.6%
Redevelopment	842,201	1,686,000	842,201	843,799	50.0%
Intergovernmental	54,346	143,774	78,720	65,054	54.8%
Charges For Services	5,094	1,251,000	9,178	1,241,822	0.7%
Area Drainage Plan Fees	51,416	100,000	416,364	(316,364)	416.4%
Interest Income	16,623	207,050	71,008	136,042	34.3%
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	\$3,737,262	\$35,916,721	\$8,522,100	\$27,394,621	23.7%
Expenditures					
Salaries and Benefits	\$382,222	\$5,295,851	\$2,531,082	\$2,764,769	47.8%
Services and Supplies	1,017,821	34,369,329	12,235,173	22,134,156	35.6%
Other Charges	0	383,750	115,670	268,080	30.1%
Capital Outlay	29,601	2,575,000	494,101	2,080,899	19.2%
Transfers Out	5,542	2,243,980	87,573	2,156,407	3.9%
Total Expenditures	\$1,435,186	\$44,867,910	\$15,463,598	\$29,404,312	34.5%
Total Zone 4 Const-Maint-Misc	\$2,302,076	(\$8,951,189)	(\$6,941,498)	(\$2,009,691)	77.5%

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Revenue and Expenditure Report

Fund 25150 -- Zone 5 Const-Maint-Misc

As Of 1/31/15

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$591,838	\$2,327,029	\$1,484,331	\$842,698	63.8%
Redevelopment	208,242	391,600	208,242	183,358	53.2%
Intergovernmental	11,658	30,707	16,925	13,782	55.1%
Charges For Services	0	0	(13,968)	13,968	N/A
Interest Income	3,366	37,370	13,705	23,665	36.7%
Transfers In	0	15,979	15,979	0	100.0%
Total Revenues	\$815,104	\$2,802,685	\$1,725,214	\$1,077,471	61.6%
Expenditures					
Salaries and Benefits	\$71,828	\$920,260	\$412,345	\$507,915	44.8%
Services and Supplies	299,804	7,371,403	1,516,854	5,854,549	20.6%
Other Charges	0	52,875	24,786	28,089	46.9%
Capital Outlay	0	115,000	0	115,000	0.0%
Transfers Out	1,024	113,890	13,207	100,683	11.6%
Total Expenditures	\$372,657	\$8,573,428	\$1,967,193	\$6,606,235	22.9%
Total Zone 5 Const-Maint-Misc	\$442,447	(\$5,770,743)	(\$241,979)	(\$5,528,764)	4.2%

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Revenue and Expenditure Report

Fund 25160 -- Zone 6 Const-Maint-Misc

As Of 1/31/15

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$823,664	\$3,367,121	\$2,043,568	\$1,323,553	60.7%
Redevelopment	438,828	632,500	438,828	193,672	69.4%
Intergovernmental	15,767	43,923	23,066	20,857	52.5%
Charges For Services	0	0	345	(345)	N/A
Interest Income	4,568	64,640	19,137	45,504	29.6%
Use of Assets	0	3,600	0	3,600	0.0%
Transfers In	0	50,927	50,927	0	100.0%
Total Revenues	\$1,282,827	\$4,162,711	\$2,575,871	\$1,586,840	61.9%
Expenditures					
Salaries and Benefits	\$120,486	\$2,213,948	\$767,654	\$1,446,294	34.7%
Services and Supplies	228,791	10,787,360	2,287,592	8,499,768	21.2%
Other Charges	0	24,000	0	24,000	0.0%
Capital Outlay	0	100,000	0	100,000	0.0%
Transfers Out	1,729	206,020	24,254	181,766	11.8%
Total Expenditures	\$351,006	\$13,331,328	\$3,079,500	\$10,251,828	23.1%
Total Zone 6 Const-Maint-Misc	\$931,821	(\$9,168,617)	(\$503,629)	(\$8,664,988)	5.5%

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Revenue and Expenditure Report

Fund 25170 -- Zone 7 Const-Maint-Misc

As Of 1/31/15

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$901,734	\$3,592,325	\$2,304,788	\$1,287,537	64.2%
Redevelopment	197,101	424,725	197,101	227,624	46.4%
Intergovernmental	18,259	47,667	26,897	20,770	56.4%
Area Drainage Plan Fees	0	94,800	137,893	(43,093)	145.5%
Interest Income	6,383	111,100	34,141	76,959	30.7%
Transfers In	0	3,960,821	48,821	3,912,000	1.2%
Total Revenues	\$1,123,477	\$8,231,438	\$2,749,640	\$5,481,798	33.4%
Expenditures					
Salaries and Benefits	\$79,871	\$1,996,935	\$559,902	\$1,437,033	28.0%
Services and Supplies	53,105	24,072,180	19,648,848	4,423,332	81.6%
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	1,172	4,171,750	24,784	4,146,966	0.6%
Total Expenditures	\$134,149	\$33,260,865	\$20,349,934	\$12,910,931	61.2%
Total Zone 7 Const-Maint-Misc	\$989,329	(\$25,029,427)	(\$17,600,294)	(\$7,429,133)	70.3%

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Revenue and Expenditure Report
Fund 25180 -- NPDES White Water Assessment
As Of 1/31/15

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Special Assessments	\$144,033	\$299,000	\$153,308	\$145,692	51.3%
Intergovernmental	\$0	\$579,720	294,927	284,793	50.9%
Interest Income	283	2,600	1,221	1,379	47.0%
Transfers In	0	708	708	0	100.0%
Total Revenues	\$144,316	\$882,028	\$450,164	\$431,864	51.0%
Expenditures					
Salaries and Benefits	\$15,302	\$354,004	\$89,928	\$264,076	25.4%
Services and Supplies	5,017	424,620	115,513	309,107	27.2%
Transfers Out	218	10,000	1,272	8,728	12.7%
Total Expenditures	\$20,537	\$788,624	\$206,713	\$581,911	26.2%
Total NPDES White Water Assessment	\$123,779	\$93,404	\$243,451	(\$150,047)	260.6%

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Revenue and Expenditure Report
Fund 25190 -- NPDES Santa Ana Assessment
As Of 1/31/15

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Special Assessments	\$1,145,559	\$2,260,000	\$1,186,321	\$1,073,679	52.5%
Intergovernmental	\$443,830	\$500,000	871,987	(371,987)	174.4%
Interest Income	1,200	17,000	5,219	11,781	30.7%
Transfers In	0	916	916	0	100.0%
Total Revenues	\$1,590,589	\$2,777,916	\$2,064,442	\$713,474	74.3%
Expenditures					
Salaries and Benefits	\$74,084	\$970,528	\$440,652	\$529,876	45.4%
Services and Supplies	40,954	3,285,775	566,701	2,719,074	17.2%
Transfers Out	1,083	20,000	6,303	13,697	31.5%
Total Expenditures	\$116,120	\$4,276,303	\$1,013,657	\$3,262,646	23.7%
Total NPDES Santa Ana Assessment	\$1,474,470	(\$1,498,387)	\$1,050,785	(\$2,549,172)	-70.1%

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Revenue and Expenditure Report
Fund 25200 -- NPDES Santa Margarita Assmt
As Of 1/31/15

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Special Assessments	\$230,487	\$490,000	\$246,501	\$243,499	50.3%
Intergovernmental	0	1,883,870	1,097,068	786,802	58.2%
Interest Income	272	4,000	1,333	2,667	33.3%
Transfers In	0	1,271	1,271	0	100.0%
Total Revenues	\$230,758	\$2,379,141	\$1,346,173	\$1,032,968	56.6%
Expenditures					
Salaries and Benefits	\$33,026	\$555,280	\$222,316	\$332,964	40.0%
Services and Supplies	22,884	1,798,110	348,214	1,449,896	19.4%
Transfers Out	456	10,000	3,130	6,870	31.3%
Total Expenditures	\$56,367	\$2,363,390	\$573,660	\$1,789,730	24.3%
Total NPDES Santa Margarita Assmt	\$174,392	\$15,751	\$772,513	(\$756,762)	4904.5%

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