

**RIVERSIDE COUNTY FLOOD CONTROL
AND WATER CONSERVATION DISTRICT
FISCAL YEAR 2013-14**

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

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Revenue and Expenditure Report
Fund 15000 -- Special Accounting
As Of 5/31/14

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Charges For Services	\$36,757	\$602,000	\$378,719	\$223,281	62.9%
Transfers In	0	1,982	1,982	0	100.0%
Total Revenues	\$36,757	\$603,982	\$380,701	\$223,281	63.0%
Expenditures					
Salaries and Benefits	\$25,632	\$362,900	\$358,350	(\$4,550)	98.7%
Services and Supplies	69,523	144,800	279,469	134,669	193.0%
Other Charges	23,015	39,000	23,015	15,985	59.0%
Total Expenditures	\$118,170	\$546,700	\$660,834	(\$114,134)	120.9%
Total Special Accounting	(\$81,413)	\$57,282	(\$280,133)	\$337,415	-489.0%

This unaudited report is provided for informational purposes only.

Revenue and Expenditure Report
Fund 15100 -- Flood Administration
As Of 5/31/14

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$919,762	\$3,032,000	\$2,852,802	\$179,198	94.1%
Redevelopment	0	350,000	248,826	101,174	71.1%
Intergovernmental	14,505	45,500	35,227	10,273	77.4%
Charges For Services	10,980	53,000	52,614	386	99.3%
Charges For Administrative Services	849	5,000	4,866	134	97.3%
Interest Income	3,347	20,000	13,095	6,905	65.5%
Use of Assets	0	68,576	0	68,576	0.0%
Transfers In	0	182,306	167,306	15,000	91.8%
Total Revenues	\$949,444	\$3,756,382	\$3,374,736	\$381,646	89.8%
Expenditures					
Salaries and Benefits	(\$445,366)	\$5,197,092	\$4,113,550	(\$1,083,542)	79.2%
Services and Supplies	197,140	(779,411)	(1,008,298)	(228,887)	129.4%
Capital Outlay	8,365	31,000	22,987	(8,013)	74.2%
Total Expenditures	(\$239,861)	\$4,448,681	\$3,128,239	\$1,320,442	70.3%
Total Flood Administration	\$1,189,305	(\$692,299)	\$246,497	(\$938,796)	-35.6%

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Revenue and Expenditure Report
Fund 25110 -- Zone 1 Const-Maint-Misc
As Of 5/31/14

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$2,068,909	\$6,332,000	\$6,415,188	(\$83,188)	101.3%
Redevelopment	0	1,236,000	834,553	401,447	67.5%
Intergovernmental	32,502	98,000	78,933	19,067	80.5%
Charges For Services	1,092	302,000	299,323	2,677	99.1%
Area Drainage Plan Fees	0	5,000	0	5,000	0.0%
Interest Income	12,294	80,000	45,892	34,108	57.4%
Use of Assets	1,270	95,608	85,470	10,138	89.4%
Transfers In	0	858,599	589,239	269,360	68.6%
Total Revenues	\$2,116,066	\$9,007,207	\$8,348,598	\$658,609	92.7%
Expenditures					
Salaries and Benefits	\$171,271	\$3,901,180	\$2,047,515	(\$1,853,665)	52.5%
Services and Supplies	251,419	13,495,470	2,924,315	(11,806,155)	21.7%
Other Charges	0	1,327,000	0	1,327,000	0.0%
Capital Outlay	0	403,000	16,900	386,100	4.2%
Transfers Out	0	756,880	176,205	580,675	23.3%
Total Expenditures	\$422,690	\$19,883,530	\$5,164,935	\$14,718,595	26.0%
Total Zone 1 Const-Maint-Misc	\$1,693,376	(\$10,876,323)	\$3,183,664	(\$14,059,987)	-29.3%

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Revenue and Expenditure Report
Fund 25120 -- Zone 2 Const-Maint-Misc
As Of 5/31/14

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$3,472,456	\$10,363,000	\$10,807,583	(\$444,583)	104.3%
Redevelopment	0	1,143,000	599,188	543,812	52.4%
Intergovernmental	55,302	171,000	134,304	36,696	78.5%
Charges For Services	(209)	1,600,000	212,178	1,387,822	13.3%
Area Drainage Plan Fees	0	5,000	419,965	(414,965)	8399.3%
Interest Income	38,736	226,000	153,597	72,403	68.0%
Use of Assets	532	7,181	6,483	698	90.3%
Transfers In	0	416,439	416,439	0	100.0%
Total Revenues	\$3,566,817	\$13,931,620	\$12,749,737	\$1,181,883	91.5%
Expenditures					
Salaries and Benefits	\$204,187	\$3,623,905	\$2,054,140	(\$1,569,765)	56.7%
Services and Supplies	877,654	23,552,090	3,341,554	(20,210,536)	14.2%
Other Charges	0	6,732,000	531,477	6,200,523	7.9%
Capital Outlay	16,166	5,480,000	2,887,671	2,592,329	52.7%
Transfers Out	0	1,101,180	256,304	844,876	23.3%
Total Expenditures	\$1,098,007	\$40,489,175	\$9,071,146	\$31,418,029	22.4%
Total Zone 2 Const-Maint-Misc	\$2,468,810	(\$26,557,555)	\$3,678,591	(\$30,236,146)	-13.9%

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Revenue and Expenditure Report
Fund 25130 -- Zone 3 Const-Maint-Misc
As Of 5/31/14

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$464,013	\$1,404,000	\$1,437,592	(\$33,592)	102.4%
Redevelopment	0	585,000	283,727	301,273	48.5%
Intergovernmental	7,298	23,000	17,723	5,277	77.1%
Charges For Services	0	1,221,740	250,630	971,110	20.5%
Interest Income	8,304	48,000	32,671	15,329	68.1%
Transfers In	0	147,868	147,868	0	100.0%
Total Revenues	\$479,615	\$3,429,608	\$2,170,211	\$1,259,397	63.3%
Expenditures					
Salaries and Benefits	\$102,184	\$1,514,000	\$1,156,746	(\$357,254)	76.4%
Services and Supplies	1,214,346	7,267,600	2,613,954	(4,653,646)	36.0%
Other Charges	0	131,000	0	131,000	0.0%
Capital Outlay	0	235,000	221,500	13,500	94.3%
Transfers Out	0	192,920	44,950	147,970	23.3%
Total Expenditures	\$1,316,530	\$9,340,520	\$4,037,151	\$5,303,369	43.2%
Total Zone 3 Const-Maint-Misc	(\$836,915)	(\$5,910,912)	(\$1,866,939)	(\$4,043,973)	31.6%

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Revenue and Expenditure Report
Fund 25140 -- Zone 4 Const-Maint-Misc
As Of 5/31/14

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$3,466,834	\$10,327,000	\$10,717,839	(\$390,839)	103.8%
Redevelopment	0	1,405,000	807,660	(591,257)	57.5%
Intergovernmental	54,228	157,000	131,696	25,304	83.9%
Charges For Services	300	0	8,774	(8,774)	N/A
Area Drainage Plan Fees	83,514	141,000	758,339	(617,339)	537.8%
Interest Income	42,545	258,000	165,480	92,520	64.1%
Use of Assets	0	7,800	7,800	0	100.0%
Transfers In	0	891,669	891,669	0	100.0%
Total Revenues	\$3,647,421	\$13,187,469	\$13,489,256	(\$301,787)	102.3%
Expenditures					
Salaries and Benefits	\$380,649	\$5,489,898	\$3,297,803	(\$2,192,095)	60.1%
Services and Supplies	349,846	28,675,460	3,552,702	(25,122,758)	12.4%
Other Charges	0	2,115,000	0	2,115,000	0.0%
Capital Outlay	1,300,000	2,295,000	2,165,009	129,991	94.3%
Transfers Out	0	1,090,870	253,953	836,917	23.3%
Total Expenditures	\$2,030,495	\$39,666,228	\$9,269,466	\$30,396,762	23.4%
Total Zone 4 Const-Maint-Misc	\$1,616,925	(\$26,478,759)	\$4,219,790	(\$30,698,549)	-15.9%

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Revenue and Expenditure Report
Fund 25150 -- Zone 5 Const-Maint-Misc
As Of 5/31/14

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$725,190	\$2,149,300	\$2,246,154	(\$96,854)	104.5%
Redevelopment	0	356,000	206,561	149,439	58.0%
Intergovernmental	11,350	34,000	27,565	6,435	81.1%
Charges For Services	0	0	480	(480)	N/A
Interest Income	7,548	50,000	28,751	21,249	57.5%
Transfers In	0	92,322	92,322	0	100.0%
Total Revenues	\$744,089	\$2,681,622	\$2,601,833	\$79,789	97.0%
Expenditures					
Salaries and Benefits	\$69,729	\$1,055,717	\$488,609	\$567,108	46.3%
Services and Supplies	19,200	6,389,820	354,523	6,035,297	5.5%
Other Charges	0	131,000	0	131,000	0.0%
Capital Outlay	0	75,000	1,000	74,000	1.3%
Transfers Out	0	233,340	54,319	179,021	23.3%
Total Expenditures	\$88,929	\$7,884,877	\$898,451	\$6,986,426	11.4%
Total Zone 5 Const-Maint-Misc	\$655,160	(\$5,203,255)	\$1,703,382	(\$6,906,637)	-32.7%

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Revenue and Expenditure Report
Fund 25160 -- Zone 6 Const-Maint-Misc
As Of 5/31/14

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$1,056,708	\$3,179,000	\$3,253,092	(\$74,092)	102.3%
Redevelopment	0	550,000	604,005	(54,005)	109.8%
Intergovernmental	16,278	49,000	39,532	9,468	80.7%
Charges For Services	16,068	2,000,000	323,926	1,676,074	16.2%
Charges For Administrative Services	0	0	15	(15)	N/A
Interest Income	12,521	82,000	50,444	31,556	61.5%
Use of Assets	0	49,000	0	49,000	0.0%
Transfers In	0	305,080	305,080	0	100.0%
Total Revenues	\$1,101,574	\$6,214,080	\$4,576,094	\$1,637,986	73.6%
Expenditures					
Salaries and Benefits	\$141,157	\$2,542,445	\$1,550,321	(\$992,124)	61.0%
Services and Supplies	384,555	16,828,210	5,361,217	(11,466,993)	31.9%
Other Charges	2,609	149,000	59,463	89,537	39.9%
Capital Outlay	0	100,000	0	100,000	0.0%
Transfers Out	0	336,700	78,355	258,345	23.3%
Total Expenditures	\$528,321	\$19,956,355	\$7,049,357	\$12,906,998	35.3%
Total Zone 6 Const-Maint-Misc	\$573,253	(\$13,742,275)	(\$2,473,263)	(\$11,269,012)	18.0%

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Revenue and Expenditure Report
Fund 25170 -- Zone 7 Const-Maint-Misc
As Of 5/31/14

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$1,137,897	\$3,396,000	\$3,540,209	(\$144,209)	104.2%
Redevelopment	0	404,500	197,459	207,041	48.8%
Intergovernmental	18,146	55,000	44,068	10,932	80.1%
Charges For Services	0	0	35,768	(35,768)	N/A
Area Drainage Plan Fees	4,139	257,000	62,789	194,211	24.4%
Interest Income	21,602	126,000	84,834	41,166	67.3%
Use of Assets	0	0	8,400	(8,400)	N/A
Transfers In	0	286,618	286,618	0	100.0%
Total Revenues	\$1,181,784	\$4,525,118	\$4,260,145	\$264,973	94.1%
Expenditures					
Salaries and Benefits	\$88,840	\$1,480,283	\$977,892	\$502,391	66.1%
Services and Supplies	65,173	24,346,960	1,028,507	23,318,453	4.2%
Other Charges	0	145,000	0	145,000	0.0%
Capital Outlay	0	3,000,000	0	3,000,000	0.0%
Transfers Out	0	353,110	82,235	270,875	23.3%
Total Expenditures	\$154,013	\$29,325,353	\$2,088,634	\$27,236,719	7.1%
Total Zone 7 Const-Maint-Misc	\$1,027,771	(\$24,800,235)	\$2,171,510	(\$26,971,745)	-8.8%

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Revenue and Expenditure Report
Fund 25180 -- NPDES White Water Assessment
As Of 5/31/14

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Special Assessments	\$131,582	\$291,000	\$289,845	\$1,155	99.6%
Charges For Services	0	579,720	406,064	173,656	70.0%
Interest Income	585	2,600	2,430	170	93.4%
Transfers In	0	4,379	4,379	0	100.0%
Total Revenues	\$132,166	\$877,699	\$702,717	\$174,982	80.1%
Expenditures					
Salaries and Benefits	\$16,704	\$450,750	\$203,087	(\$247,663)	45.1%
Services and Supplies	25,099	660,400	245,910	(414,490)	37.2%
Total Expenditures	\$41,804	\$1,111,150	\$448,997	\$662,153	40.4%
Total NPDES White Water Assessment	\$90,362	(\$233,451)	\$253,720	(\$487,171)	-108.7%

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Revenue and Expenditure Report
Fund 25190 -- NPDES Santa Ana Assessment
As Of 5/31/14

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Special Assessments	\$1,076,235	\$2,265,000	\$2,227,807	\$37,193	98.4%
Charges For Services	0	500,000	391,193	108,807	78.2%
Interest Income	2,963	17,000	11,833	5,167	69.6%
Transfers In	0	11,900	11,900	0	100.0%
Total Revenues	\$1,079,198	\$2,793,900	\$2,642,734	\$151,166	94.6%
Expenditures					
Salaries and Benefits	\$72,534	\$843,500	\$731,399	(\$112,101)	86.7%
Services and Supplies	85,941	2,717,690	1,099,298	(1,618,392)	40.4%
Total Expenditures	\$158,475	\$3,561,190	\$1,830,696	\$1,730,494	51.4%
Total NPDES Santa Ana Assessment	\$920,723	(\$767,290)	\$812,037	(\$1,579,327)	-105.8%

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Revenue and Expenditure Report
Fund 25200 -- NPDES Santa Margarita Assmt
As Of 5/31/14

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Special Assessments	\$241,770	\$476,000	\$486,871	(\$10,871)	102.3%
Charges For Services	0	1,248,620	462,364	786,256	37.0%
Interest Income	748	4,000	3,634	366	90.9%
Transfers In	0	17,684	17,684	0	100.0%
Total Revenues	\$242,518	\$1,746,304	\$970,553	\$775,751	55.6%
Expenditures					
Salaries and Benefits	\$24,301	\$492,700	\$302,542	\$190,158	61.4%
Services and Supplies	65,827	1,527,380	746,653	780,727	48.9%
Total Expenditures	\$90,128	\$2,020,080	\$1,049,195	\$970,885	51.9%
Total NPDES Santa Margarita Assmt	\$152,389	(\$273,776)	(\$78,642)	(\$195,134)	28.7%

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