

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

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

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Revenue and Expenditure Report

Fund 15000 -- Special Accounting

As Of 5/31/15

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Charges For Services	\$34,688	\$569,000	\$550,977.33	\$18,023	96.8%
Transfers In	0	0	\$4,986.00	(4,986)	N/A
Total Revenues	\$34,688	\$569,000	\$555,963	\$13,037	97.7%
Expenditures					
Salaries and Benefits	\$28,156	\$321,541	\$219,688	\$101,853	68.3%
Services and Supplies	6,559	363,500	315,379	48,121	86.8%
Total Expenditures	\$34,715	\$685,041	\$535,066	\$149,975	78.1%
Total Special Accounting	(\$27)	(\$116,041)	\$20,896	(\$136,937)	-18.0%

Revenue and Expenditure Report

Fund 15100 -- Flood Administration

As Of 5/31/15

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$1,004,352	\$2,918,800	\$3,151,240	(\$232,440)	108.0%
Redevelopment	0	472,500	236,782	235,718	50.1%
Intergovernmental	14,398	39,000	34,968	4,032	89.7%
Charges For Services	2,794	54,250	58,258	(4,008)	107.4%
Charges For Administrative Services	322	5,000	6,719	(1,719)	134.4%
Interest Income	0	24,000	11,188	12,812	46.6%
Use of Assets	0	68,576	0	68,576	0.0%
Transfers In	9,225	182,224	931,480	(749,256)	511.2%
Total Revenues	\$1,031,091	\$3,764,350	\$4,430,635	(\$666,285)	117.7%
Expenditures					
Salaries and Benefits	\$614,818	\$5,632,172	\$5,497,059	\$135,113	97.6%
Services and Supplies	199,620	(629,192)	(815,717)	186,525	129.6%
Capital Outlay	0	177,200	143,712	33,488	81.1%
Transfers Out	0	0	750,000	(750,000)	-
Total Expenditures	\$814,438	\$5,180,180	\$5,575,054	(\$394,874)	107.6%
Total Flood Administration	\$216,653	(\$1,415,830)	(\$1,144,419)	(\$271,411)	80.8%

Revenue and Expenditure Report

Fund 25110 -- Zone 1 Const-Maint-Misc

As Of 5/31/15

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$2,183,990	\$6,629,508	\$6,858,008	(\$228,500)	103.4%
Redevelopment	0	1,606,800	735,251	871,549	45.8%
Intergovernmental	31,169	87,558	76,779	10,779	87.7%
Charges For Services	1,411	1,000	19,922	(18,922)	1992.2%
Area Drainage Plan Fees	0	5,000	635,459	(630,459)	12709.2%
Interest Income	0	55,550	40,926	14,624	73.7%
Use of Assets	1,270	93,976	81,939	12,037	87.2%
Transfers In	0	1,576,933	80,083	1,496,850	5.1%
Total Revenues	\$2,217,840	\$10,056,325	\$8,528,366	\$1,527,959	84.8%
Expenditures					
Salaries and Benefits	\$144,847	\$3,739,286	\$1,834,350	\$1,904,936	49.1%
Services and Supplies	113,711	12,367,740	4,309,039	8,058,701	34.8%
Other Charges	0	145,750	75,278	70,472	51.6%
Capital Outlay	0	559,000	0	559,000	0.0%
Transfers Out	1,309	1,597,240	48,725	1,548,515	3.1%
Total Expenditures	\$259,867	\$18,409,016	\$6,267,392	\$12,141,624	34.0%
Total Zone 1 Const-Maint-Misc	\$1,957,973	(\$8,352,691)	\$2,260,975	(\$10,613,666)	-27.1%

Revenue and Expenditure Report

Fund 25120 -- Zone 2 Const-Maint-Misc

As Of 5/31/15

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$3,796,035	\$11,027,807	\$11,964,478	(\$936,671)	108.5%
Redevelopment	0	1,657,350	619,859	1,037,491	37.4%
Intergovernmental	55,146	146,816	135,280	11,536	92.1%
Charges For Services	628	500	9,993	(9,493)	1998.7%
Area Drainage Plan Fees	0	100,000	4,815	95,185	4.8%
Interest Income	0	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	\$3,851,810	\$15,552,912	\$12,910,925	\$2,641,987	83.0%
Expenditures					
Salaries and Benefits	\$179,229	\$4,720,454	\$2,173,682	\$2,546,772	46.0%
Services and Supplies	697,829	22,782,340	4,477,181	18,305,159	19.7%
Other Charges	0	6,745,750	998,328	5,747,422	14.8%
Capital Outlay	0	9,480,000	4,189,390	5,290,610	44.2%
Transfers Out	1,592	1,335,890	67,871	1,268,019	5.1%
Total Expenditures	\$878,651	\$45,064,434	\$11,906,451	\$33,157,983	26.4%
Total Zone 2 Const-Maint-Misc	\$2,973,159	(\$29,511,522)	\$1,004,474	(\$30,515,996)	-3.4%

Revenue and Expenditure Report

Fund 25130 -- Zone 3 Const-Maint-Misc

As Of 5/31/15

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$511,269	\$1,469,503	\$1,602,505	(\$133,002)	109.1%
Redevelopment	0	614,250	310,022	304,228	50.5%
Intergovernmental	7,324	19,395	561,379	(541,984)	2894.5%
Charges For Services	0	1,000	123,636	(122,636)	12363.6%
Interest Income	0	40,400	19,343	21,057	47.9%
Transfers In	0	21,545	21,545	0	100.0%
Total Revenues	\$518,593	\$2,166,093	\$2,638,430	(\$472,337)	121.8%
Expenditures					
Salaries and Benefits	\$53,643	\$853,183	\$740,807	\$112,376	86.8%
Services and Supplies	136,432	5,451,500	\$2,719,301	2,732,199	49.9%
Other Charges	0	52,875	\$19,278	33,597	36.5%
Capital Outlay	0	10,000	\$0	10,000	0.0%
Transfers Out	521	139,870	\$19,349	120,521	13.8%
Total Expenditures	\$190,596	\$6,507,428	\$3,498,735	\$3,008,693	53.8%
Total Zone 3 Const-Maint-Misc	\$327,997	(\$4,341,335)	(\$860,305)	(\$3,481,030)	19.8%

Revenue and Expenditure Report

Fund 25140 -- Zone 4 Const-Maint-Misc

As Of 5/31/15

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$3,817,924	\$10,930,235	\$11,940,267	(\$1,010,032)	109.2%
Redevelopment	0	1,686,000	842,201	843,799	50.0%
Intergovernmental	64,346	143,774	143,066	708	99.5%
Charges For Services	500	1,251,000	9,879	1,241,121	0.8%
Area Drainage Plan Fees	1,595	100,000	1,855,097	(1,755,097)	1855.1%
Interest Income	58	207,050	125,595	81,455	60.7%
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	\$3,884,423	\$35,916,721	\$15,074,221	\$20,842,500	42.0%
Expenditures					
Salaries and Benefits	\$331,806	\$5,295,851	\$4,185,075	\$1,110,776	79.0%
Services and Supplies	3,411,062	34,369,329	20,676,945	13,692,384	60.2%
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	3,077	2,243,980	109,461	2,134,519	4.9%
Total Expenditures	\$3,745,945	\$44,867,910	\$25,581,253	\$19,286,657	57.0%
Total Zone 4 Const-Maint-Misc	\$138,478	(\$8,951,189)	(\$10,507,031)	\$1,555,842	117.4%

Revenue and Expenditure Report

Fund 25150 -- Zone 5 Const-Maint-Misc

As Of 5/31/15

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$817,560	\$2,327,029	\$2,554,099	(\$227,070)	109.8%
Redevelopment	0	391,600	208,242	183,358	53.2%
Intergovernmental	11,658	30,707	28,583	2,124	93.1%
Charges For Services	0	0	(13,968)	13,968	N/A
Interest Income	0	37,370	24,705	12,665	66.1%
Transfers In	0	15,979	15,979	0	100.0%
Total Revenues	\$829,218	\$2,802,685	\$2,817,641	(\$14,956)	100.5%
Expenditures					
Salaries and Benefits	\$55,771	\$920,260	\$675,840	\$244,420	73.4%
Services and Supplies	771,851	7,371,403	4,159,623	3,211,780	56.4%
Other Charges	0	52,875	24,786	28,089	46.9%
Capital Outlay	0	115,000	0	115,000	0.0%
Transfers Out	493	113,890	16,651	97,239	14.6%
Total Expenditures	\$828,115	\$8,573,428	\$4,876,900	\$3,696,528	56.9%
Total Zone 5 Const-Maint-Misc	\$1,103	(\$5,770,743)	(\$2,059,259)	(\$3,711,484)	35.7%

Revenue and Expenditure Report

Fund 25160 -- Zone 6 Const-Maint-Misc

As Of 5/31/15

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$1,127,738	\$3,367,121	\$3,512,490	(\$145,369)	104.3%
Redevelopment	0	632,500	438,828	193,672	69.4%
Intergovernmental	15,767	43,923	38,833	5,090	88.4%
Charges For Services	0	0	345	(345)	N/A
Interest Income	0	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	\$1,143,505	\$4,162,711	\$4,079,294	\$83,417	98.0%
Expenditures					
Salaries and Benefits	\$94,049	\$2,213,948	\$1,340,244	\$873,704	60.5%
Services and Supplies	518,741	10,787,360	3,824,265	6,963,095	35.5%
Other Charges	0	24,000	0	24,000	0.0%
Capital Outlay	0	100,000	0	100,000	0.0%
Transfers Out	804	206,020	31,853	174,167	15.5%
Total Expenditures	\$613,593	\$13,331,328	\$5,196,362	\$8,134,966	39.0%
Total Zone 6 Const-Maint-Misc	\$529,912	(\$9,168,617)	(\$1,117,068)	(\$8,051,549)	12.2%

Revenue and Expenditure Report

Fund 25170 -- Zone 7 Const-Maint-Misc

As Of 5/31/15

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Property Taxes	\$1,254,613	\$3,592,325	\$3,954,453	(\$362,128)	110.1%
Redevelopment	0	424,725	197,101	227,624	46.4%
Intergovernmental	18,259	47,667	45,156	2,511	94.7%
Charges for Services	0	0	8,195	(8,195)	N/A
Area Drainage Plan Fees	3,470	94,800	186,387	(91,587)	196.6%
Interest Income	0	111,100	53,752	57,348	48.4%
Transfers In	0	3,960,821	48,821	3,912,000	1.2%
Total Revenues	\$1,276,343	\$8,231,438	\$4,493,865	\$3,737,573	54.6%
Expenditures					
Salaries and Benefits	\$61,608	\$1,996,935	\$926,201	\$1,070,734	46.4%
Services and Supplies	59,858	24,072,180	20,138,247	3,933,933	83.7%
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	500	4,171,750	29,611	4,142,140	0.7%
Total Expenditures	\$121,966	\$33,260,865	\$21,210,459	\$12,050,406	63.8%
Total Zone 7 Const-Maint-Misc	\$1,154,377	(\$25,029,427)	(\$16,716,594)	(\$8,312,833)	66.8%

Revenue and Expenditure Report
Fund 25180 -- NPDES White Water Assessment
As Of 5/31/15

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Special Assessments	\$139,015	\$299,000	\$292,323	\$6,677	97.8%
Intergovernmental	\$0	\$579,720	361,302	218,418	62.3%
Interest Income	0	2,600	2,180	420	83.9%
Transfers In	0	708	708	0	100.0%
Total Revenues	\$139,015	\$882,028	\$656,513	\$225,515	74.4%
Expenditures					
Salaries and Benefits	\$9,337	\$354,004	\$155,246	\$198,758	43.9%
Services and Supplies	10,969	424,620	213,677	210,943	50.3%
Transfers Out	92	10,000	2,152	7,848	21.5%
Total Expenditures	\$20,397	\$788,624	\$371,076	\$417,548	47.1%
Total NPDES White Water Assessment	\$118,617	\$93,404	\$285,437	(\$192,033)	305.6%

Revenue and Expenditure Report
Fund 25190 -- NPDES Santa Ana Assessment
As Of 5/31/15

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Special Assessments	\$1,068,511	\$2,260,000	\$2,258,697	\$1,303	99.9%
Intergovernmental	\$0	\$500,000	500,000	0	100.0%
Interest Income	0	17,000	9,389	7,611	55.2%
Transfers In	0	916	916	0	100.0%
Total Revenues	\$1,068,511	\$2,777,916	\$2,769,002	\$8,914	99.7%
Expenditures					
Salaries and Benefits	\$64,332	\$970,528	\$730,156	\$240,372	75.2%
Services and Supplies	61,271	3,285,775	1,012,621	2,273,154	30.8%
Transfers Out	571	20,000	10,080	9,920	50.4%
Total Expenditures	\$126,174	\$4,276,303	\$1,752,857	\$2,523,446	41.0%
Total NPDES Santa Ana Assessment	\$942,337	(\$1,498,387)	\$1,016,145	(\$2,514,532)	-67.8%

Revenue and Expenditure Report
Fund 25200 -- NPDES Santa Margarita Assmt
As Of 5/31/15

	Month-To-Date Actual	Year-To-Date Budget	Year-To-Date Actual	Bdgt. to Act. Variance	Pct.
Revenues					
Special Assessments	\$252,578	\$490,000	\$499,079	(\$9,079)	101.9%
Intergovernmental	0	1,883,870	1,402,679	481,191	74.5%
Interest Income	0	4,000	2,338	1,662	58.5%
Transfers In	0	1,271	1,271	0	100.0%
Total Revenues	\$252,578	\$2,379,141	\$1,905,368	\$473,773	80.1%
Expenditures					
Salaries and Benefits	\$29,903	\$555,280	\$364,906	\$190,374	65.7%
Services and Supplies	79,295	1,798,110	724,748	1,073,362	40.3%
Transfers Out	267	10,000	4,979	5,021	49.8%
Total Expenditures	\$109,465	\$2,363,390	\$1,094,633	\$1,268,757	46.3%
Total NPDES Santa Margarita Assmt	\$143,113	\$15,751	\$810,735	(\$794,984)	5147.2%